

WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2017 UPDATE

August 24, 2017





August 24, 2017

Honorable Mayor and Members of the City Council City of Edgewater 104 N. Riverside Drive Edgewater, FL 32132

Subject: Water, Wastewater, Solid Waste, and Stormwater Utility Rate Study –

Fiscal Year 2017 Update

Ladies and Gentlemen:

Public Resources Management Group, Inc. ("PRMG") has completed our update of the Fiscal Year 2017 Rate Study of the water, wastewater, solid waste, and stormwater rates for the City of Edgewater, Florida (the "City") and has summarized the results of our analyses, assumptions, recommendations, and conclusions in this report which is submitted for your consideration. The analysis encompassed a financial evaluation for the six (6) fiscal year period of October 1, 2016 through September 30, 2022 (the "Forecast Period"). Based on the assumptions relied upon in the development of the projected utility system revenues and expenditure needs, PRMG has identified the need for additional water, wastewater, solid waste, and stormwater rate adjustments above their previously adopted levels for Fiscal Years 2017 through 2021, which are summarized in this report and shown below:

Summary of Previously Adopted and Proposed Rate Adjustments

·	Fiscal Year Ending September 30,								
Description	2017	2018	2019	2020	2021	2022			
Adopted Rate Adjustments (Resolution No. 2016-R-30):									
Water and Wastewater Systems	6.0%	6.0%	6.0%	6.0%	2.4%	N/A			
Solid Waste System	9.0%	9.0%	9.0%	9.0%	6.0%	N/A			
Stormwater System	0.0%	11.1%	0.0%	0.0%	2.4%	N/A			
Proposed Rate Adjustments:									
Water and Wastewater Systems	N/A	9.0%	9.0%	9.0%	9.0%	9.0%			
Solid Waste System	N/A	9.0%	9.0%	9.0%	9.0%	9.0%			
Stormwater System	N/A	11.1%	0.0%	0.0%	2.4%	2.4%			

The proposed rates are designed to meet a number of goals and objectives. The main objective of our analysis was to develop proposed rates that will produce revenues sufficient to meet the projected expenditure requirements of each utility system. Other goals and objectives considered in the study include:

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- The proposed rates should allow the utility to maintain a financial position that is both sustainable and consistent with performance criteria established by the City and based on utility industry standards.
- The proposed rates should comply with any and all rate covenant requirements associated with existing debt or future borrowings.
- The proposed rates should be based on full cost recovery principles.
- The proposed rates should recognize historical rate structures or forms and avoid potential rate shock.
- The proposed rates, to the extent practical, should be comparable with those of neighboring utility systems.

The proposed rates and charges for water, wastewater, solid waste, and stormwater service are designed to meet the goals and objectives outlined above and should be sufficient to provide for the recovery of the total costs anticipated for each respective utility system.

Following this letter, we have provided a summary report which briefly summarizes the results of our study and outlines our recommendations and conclusions.

We appreciate the opportunity to be of service to the City and would like to thank the City staff for their valuable assistance and cooperation during this study.

Respectfully submitted,

Public Resources Management Group, Inc.

Henry L. Thomas

Senior Vice-President and Principal

Shanne Oversio

Hlung L. Thomas

Shawn A. Ocasio

Rate Consultant

HLT/nts Attachments

WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2017 UPDATE

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SECTION 1

WATER AND WASTEWATER SYSTEMS



WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2017 UPDATE

SECTION 1 – WATER AND WASTEWATER SYSTEMS

CUSTOMER GROWTH AND REVENUES

Projected revenues from rates for the water and wastewater system were based on the schedule of water, wastewater, and reclaimed water rates and charges reflected in Resolution No. 2016-R-30, which contains adopted rates for Fiscal Years 2017 through 2021. In order to calculate projected revenues from rates for the Forecast Period, the existing rates were applied to projected billing statistics. Based on revised growth projections discussions with City staff, this analysis recognizes an average growth in customers of approximately 0.27%, or 30 accounts, per year throughout the Forecast Period and that customer usage will remain at current levels, as shown in Tables 1-1 through 1-4. Based on these assumptions, system revenues at proposed rates are estimated to increase from approximately \$9.3 million to \$14.3 million per year over the Forecast Period. Other operating revenues such as tap-on fees, services charges, and penalties are projected, on average, to be approximately \$644,000 per year and interest earnings on unrestricted fund balances are estimated to average approximately \$3,600 per year.

OPERATING AND MAINTENACE EXPENSES

The Fiscal Year 2017 amended operating budget served as the basis for the operating expense projections for the remainder of the Forecast Period. Adjustments were made to the Fiscal Year 2017 operating budget to exclude depreciation, principal and interest payments on debt, capital expenditures, and additions to reserves, which were accounted for separately in our analysis; or in the case of depreciation, excluded as a non-cash expense. The adjusted amounts were then allocated between the water and wastewater systems, as shown in Tables 1-5 and 1-6. These adjustments resulted in the Fiscal Year 2017 operating budget of \$10.4 million being adjusted down to approximately \$6.7 million in cash operating expenses, as shown in Table 1-9. A contingency allowance of one percent (1.0%) of operation and maintenance expenses was recognized for unanticipated expenditures in each fiscal year. Additionally, a bad debt allowance of 0.25% of rate revenues was recognized in each fiscal year. The allowances represent averages of approximately \$72,000 and \$29,000 annually, respectively. Operation and maintenance expenses are projected to increase over the Forecast Period by an annual average of approximately 4.27% per year from Fiscal Year 2017 operating budget levels. The overall increase in projected operating expenses was based upon assumptions corresponding to several escalation factors and the nature of the expense as shown on Table 1-10. A few of the major factors are shown below:

- 1. Labor -3.0% per year
- 2. Health Insurance 29.0% in Fiscal Year 2018, 10.0% per year thereafter
 - a. Prior study assumed 6.0% per year based on discussions with staff.

- 3. Consumer Price Index (CPI) Average of 2.2% per year
- 4. Chemicals, Electricity, and Fuel -5.0% per year

Additionally, the City recently reviewed their internal cost allocation for services provided by the General Fund. As a result, the water and wastewater systems' internal cost allocations are anticipated to increase by approximately 12.6% in Fiscal Year 2018.

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Program ("CIP") utilized in this analysis was based on the Fiscal Year 2017 - 2022 CIP, as provided by City. The City's project cost estimates were based on current year dollars and therefore these projected amounts were escalated by the Engineering News-Record (ENR) index, which is approximately 3.0% per year, to account for cost inflation over the Forecast Period. The CIP includes approximately \$30.9 million in improvements, renewals and replacements, and regulatory related investments. The financial forecast assumes that the anticipated CIP will be fully funded through a combination of rate revenues, cash reserves, impact fees, assessments, and proposed debt as shown on Table 1-11.

EXISTING AND PROPOSED DEBT

Based on the debt service schedules for the outstanding bonds, SRF Loans, revenue notes, and proposed senior and subordinate lien debt, the annual debt service payments to be funded from rates is approximately \$2.4 million per year over the Forecast Period. Payments for the proposed senior lien debt, which is a 40% allocation of the debt proposed for the public works building project, are projected to begin in Fiscal Year 2021 and will be approximately \$334,279 annually. It should be noted that this project was not a part of the prior studies' rate plan and represents a material increase in annual debt service payments for the water and wastewater systems. Payments for the proposed subordinate lien debts are projected to begin in Fiscal Year 2020 and will be approximately \$459,583 annually until Fiscal Year 2022, at which point they will increase to approximately \$831,987. Existing and proposed debt service payments are summarized on Table 1-12.

TRANSFERS

In order to fund ongoing renewal and replacement capital projects anticipated by the City, an annual transfer to the renewal and replacement fund from rate revenues was assumed. The transfer starts at 8.2% of the prior year's revenues and increases gradually to 19.0%, effectively, by the end of the Forecast Period and is shown in Table 1-13. Additionally, the City transfers 5.9% of the prior year's water and wastewater gross revenues to the General Fund in the form of a Payment inlieu-of Franchise Fee (PILOFF). This amount is funded each year of the Forecast Period and averages approximately \$671,000 annually, as shown in Table 1-14.

CASH BALANCES

In Fiscal Year 2011 the City adopted Resolution No. 2011-R-20, which established a fund balance policy applying to all General Fund balances. Subsequently in Fiscal Year 2016 the City adopted Resolution 2016-R-40 which extended the fund balance policy to all operating funds including the water, wastewater, stormwater and sanitation enterprise funds. The adopted fund balance policy

establishes a reserve balance target equal to 15% of the current fiscal year operating expenditures and transfers out, with a maximum of 25%. If the reserve balance amount falls below targeted levels the City must begin a plan to achieve the minimum balance of 15% within five (5) years. Additionally, the City targets unrestricted cash balances between 45 to 90 days of rate revenue. By the end of the Forecast Period the City is projected to have \$5.2 million in unrestricted reserves, as shown in Table 1-15, which meets all internal City policy requirements and targets.

CONCLUSIONS AND RECOMMENDATIONS

Based on the projected operating expenditure needs of the water and wastewater system and the projected funding plan for the CIP, it is estimated that the rate increases adopted by Resolution No. 2016-R-30 will not be sufficient and additional rate adjustments are recommended to meet the needs of the system, as shown on Tables 1-15 through 1-19. The projected operating results set forth herein assume the adoption of the newly proposed rate adjustments. Below is a summary of the proposed rate adjustments, along with certain projected financial operating results.

Summary of Projected Rate Adjustments and Key Operating Results

	Fiscal Year Ending September 30,									
Description	2017	2018	2019	2020	2021	2022				
Proposed Rate Adjustments	N/A [1]	9.0%	9.0%	9.0%	9.0%	9.0%				
System Revenue Surplus / (Deficiency) [2]	(\$695,240)	(\$123,303)	\$298,617	\$505,149	\$330,551	\$519,572				
Operating and R&R Reserves (Ending Balance) [3]	\$3,487,031	\$2,137,285	\$1,955,863	\$2,618,817	\$3,647,294	\$5,201,493				
Unrestricted Days of Cash (Target of 90 Days of										
Rate Revenue) [3]	136	77	64	79	101	132				
Charter Reserve Balance Target	\$1,639,986	\$1,658,209	\$1,731,729	\$1,850,148	\$2,039,641	\$2,189,771				
Capital Reserves (Ending Balance) [4]	\$2,778,199	\$1,539,518	\$1,054,909	\$1,208,142	\$1,901,489	\$2,931,533				
Senior Lien Debt Service Coverage (Test 1.00)	1.20	1.20	1.26	1.26	1.25	1.35				
Subordinate Lien Debt Service Coverage (Test 1.15)	5.42	6.97	8.63	4.77	5.04	4.20				
All-In Debt Service Coverage (Target 1.50)	1.42	1.79	2.08	2.14	2.48	2.53				

^[1] Rates were adjusted at the beginning of Fiscal Year 2017 by 6.0% for the water and wastewater systems.

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^[2] As shown in Table 1-18.

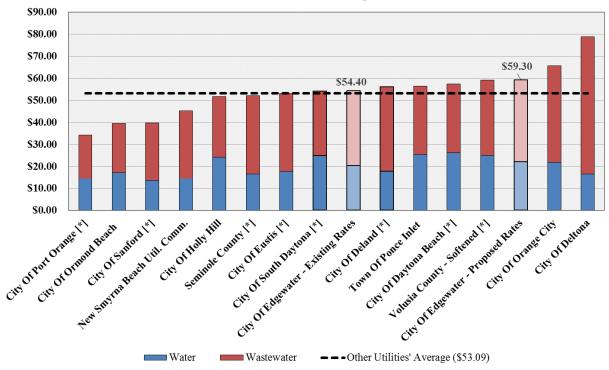
^[3] As shown in Table 1-15.

^[4] Amounts shown include the: i) Water Development Fee Fund (442); ii) Wastewater Development Fee Fund (443); iii) Renewal and Replacement Fund (444); and iv) Existing Construction Fund.

RATE COMPARISON

As shown below for an average bill based on 3,000 gallons of water use and on Tables 1-20 through 1-22 for a range of usage levels, bills under the proposed Fiscal Year 2018 water and wastewater rates are above average when compared to the surveyed, neighboring utilities' average.

Average Monthly Residential Combined Water and Wastewater Bill at Usage of 3,000 Gallons



[*] Utilities shown: i) are involved in rate study; ii) are planning to conduct rate study; or iii) will implement rate revision or price index / pass-through adjustment within twelve months following the comparison preparation date.

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Table 1-1 City of Edgewater, Florida Water and Wastwater Utility Rate Study

Summary of Historical and Projected Water Accounts and Sales

Line			Historical	Projected Fiscal Year Ending September 30,						
	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022
	INSIDE THE CITY									
	Residential Single Family									
1	Annual Account Growth	N/A	295	56	25	25	25	25	25	25
2	Average Accounts Served During Year	9,370	9,665	9,721	9,746	9,771	9,796	9,821	9,846	9,871
3	Equivalent Residential Connections (ERCs)	9,375	9,668	9,726	9,751	9,776	9,801	9,826	9,851	9,876
4	Total Water Sales (000s Gallons)	378,613	393,841	398,525	399,550	400,574	401,598	402,622	403,647	404,671
5	Average Monthly Usage (000s Gallons)	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4
	Residential Multi Family									
6	Annual Account Growth	N/A	2	(1)	0	0	0	0	0	0
7	Average Accounts Served During Year	50	52	51	51	51	51	51	51	51
8	Equivalent Residential Connections (ERCs)	130	135	132	132	132	132	132	132	132
9	Total Water Sales (000s Gallons)	18,785	20,366	18,205	18,205	18,205	18,205	18,205	18,205	18,205
10	Average Monthly Usage (000s Gallons)	12.1	12.6	11.5	11.5	11.5	11.5	11.5	11.5	11.5
	G									
	Commercial	**/*	2	-	2	2	_	~	-	-
11	Annual Account Growth	N/A	2	7	3	3	5	5	5	5
12	Average Accounts Served During Year	468	470	478	481	484	489	494	499	504
13	Equivalent Residential Connections (ERCs)	986	980	1,006	1,009	1,012	1,017	1,022	1,027	1,032
14	Total Water Sales (000s Gallons)	39,330	42,892	43,383	43,546	43,708	43,979	44,250	44,521	44,792
15	Average Monthly Usage (000s Gallons)	3.3	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
	Total Inside the City									
16	Annual Account Growth	N/A	299	62	28	28	30	30	30	30
17	Average Accounts Served During Year	9,888	10,187	10,249	10,277	10,305	10,335	10,365	10,395	10,425
18	Equivalent Residential Connections (ERCs)	10,491	10,782	10,864	10,892	10,920	10,950	10,980	11,010	11,040
19	Total Water Sales (000s Gallons)	436,728	457,100	460,113	461,300	462,487	463,782	465,077	466,372	467,667
20	Average Monthly Usage (000s Gallons)	19	20	18	18	18	19	19	19	19
	OUTSIDE THE CITY									
	Residential Single Family									
21	Annual Account Growth	N/A	15	(1)	0	0	0	0	0	0
22	Average Accounts Served During Year	742	756	755	755	755	755	755	755	755
23	Equivalent Residential Connections (ERCs)	755	764	756	756	756	756	756	756	756
24	Total Water Sales (000s Gallons)	26,284	28,549	28,334	28,333	28,333	28,333	28,333	28,333	28,333
25	Average Monthly Usage (000s Gallons)	2.9	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
	Commercial									
26	Annual Account Growth	N/A	0	(0)	0	0	0	0	0	0
27	Average Accounts Served During Year	8	8	8	8	8	8	8	8	8
28	Equivalent Residential Connections (ERCs)	15	17	15	15	15	15	15	15	15
29	Total Water Sales (000s Gallons)	1,128	355	496	496	496	496	496	496	496
30	Average Monthly Usage (000s Gallons)	6.3	6.3	2.8	2.8	2.8	2.8	2.8	2.8	2.8
21	Volusia County	27/4					0		0	
31	Annual Account Growth	N/A	0	0	0	0	0	0	0	0
32	Average Accounts Served During Year	1	1	1	1	1	1	1	1	1
33	Equivalent Residential Connections (ERCs)	80	80	80	80	80	80	80	80	80
34 35	Total Water Sales (000s Gallons) Average Monthly Usage (000s Gallons)	99,474 103.6	108,978 113.5	149,118 155.3	149,118 155.3	149,118 155.3	149,118 155.3	149,118 155.3	149,118 155.3	149,118 155.3
55	Therage monanty estage (6000 canons)	100.0	110.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	Total Outside the City									
36	Annual Account Growth	N/A	15	(1)	0	0	0	0	0	0
37	Average Accounts Served During Year	751	766	764	764	764	764	764	764	764
38	Equivalent Residential Connections (ERCs)	850	861	851	851	851	851	851	851	851
39	Total Water Sales (000s Gallons)	126,885	137,882	177,948	177,948	177,948	177,948	177,948	177,948	177,948
40	Average Monthly Usage (000s Gallons)	113	123	161	161	161	161	161	161	161
	TOTAL RETAIL WATER SYSTEM									
41	Annual Account Growth	N/A	313	61	28	28	30	30	30	30
42	Average Accounts Served During Year	10,640	10,953	11,014	11,042	11,070	11,100	11,130	11,160	11,190
43	Equivalent Residential Connections (ERCs)	11,341	11,643	11,714	11,742	11,770	11,800	11,830	11,860	11,890
44	Total Water Sales (000s Gallons)	563,614	594,982	638,061	639,248	640,434	641,730	643,025	644,320	645,615
45	Average Monthly Usage (000s Gallons)	4.1	4.3	4.5	4.5	4.5	4.5	4.5	4.5	4.5

Table 1-2 City of Edgewater, Florida Water and Wastwater Utility Rate Study

Summary of Historical and Projected Wastewater Accounts and Billable Flows

Line			Historical		Projected Fiscal Year Ending September 30,				<u>_</u>		
	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	
	INSIDE THE CITY										
	Residential Single Family										
1	Annual Account Growth	N/A	47	56	25	25	25	25	25	25	
2	Average Accounts Served During Year	9,197	9,244	9,300	9,325	9,350	9,375	9,400	9,425	9,450	
3	Equivalent Residential Connections (ERCs)	9,200	9,244	9,300	9,325	9,350	9,375	9,400	9,425	9,450	
4	Wastewater Revenue Gallons (000s Gallons)	368,022	378,004	383,876	384,908	385,940	386,972	388,004	389,036	390,068	
5	Average Monthly Usage (000s Gallons)	3.3	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	
	Residential Multi Family										
6	Annual Account Growth	N/A	0	0	0	0	0	0	0	0	
7	Average Accounts Served During Year	50	50	50	50	50	50	50	50	50	
8	Equivalent Residential Connections (ERCs)	130	131	131	131	131	131	131	131	131	
9	Wastewater Revenue Gallons (000s Gallons)	19,269	20,028	18,138	18,138	18,138	18,138	18,138	18,138	18,138	
10	Average Monthly Usage (000s Gallons)	12.4	12.7	11.5	11.5	11.5	11.5	11.5	11.5	11.5	
	Commercial										
11	Annual Account Growth	N/A	(1)	5	3	3	5	5	5	5	
12	Average Accounts Served During Year	396	395	401	404	407	412	417	422	427	
13	Equivalent Residential Connections (ERCs)	831	822	836	839	842	847	852	857	862	
14	Wastewater Revenue Gallons (000s Gallons)	32,571	36,425	35,600	35,758	35,917	36,181	36,445	36,710	36,974	
15	Average Monthly Usage (000s Gallons)	3.3	3.7	3.5	3.6	3.6	3.6	3.6	3.6	3.6	
	Total Inside the City										
16	Annual Account Growth	N/A	46	61	28	28	30	30	30	30	
17	Average Accounts Served During Year	9,643	9,689	9,750	9,778	9,806	9,836	9,866	9,896	9,926	
18	Equivalent Residential Connections (ERCs)	10,161	10,197	10,267	10,295	10,323	10,353	10,383	10,413	10,443	
19	Wastewater Revenue Gallons (000s Gallons)	419,862	434,457	437,614	438,804	439,995	441,291	442,588	443,884	445,180	
20	Average Monthly Usage (000s Gallons)	3.4	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	
	OUTSIDE THE CITY										
	Residential Single Family										
21	Annual Account Growth	N/A	2	0	0	0	0	0	0	0	
22	Average Accounts Served During Year	302	304	304	304	304	304	304	304	304	
23	Equivalent Residential Connections (ERCs)	310	304	304	304	304	304	304	304	304	
24	Wastewater Revenue Gallons (000s Gallons)	7,312	8,369	8,108	8,108	8,108	8,108	8,108	8,108	8,108	
25	Average Monthly Usage (000s Gallons)	2.0	2.3	2.2	2.2	2.2	2.2	2.2	2.2	2.2	
	Residential Multi Family										
26	Annual Account Growth	N/A	0	0	0	0	0	0	0	0	
27		0	0	0	0	0	0	0	0	0	
	Average Accounts Served During Year Equivalent Residential Connections (ERCs)	0	0	0	0	0	0	0	0	0	
28 29	1	0	0	0	0	0	0	0	0	0	
30	Wastewater Revenue Gallons (000s Gallons) Average Monthly Usage (000s Gallons)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Commercial		_		_	_	_	_	_	_	
31	Annual Account Growth	N/A	0	(0)	0	0	0	0	0	0	
32	Average Accounts Served During Year	2	2	2	2	2	2	2	2	2	
33	Equivalent Residential Connections (ERCs)	4	5	4	4	4	4	4	4	4	
34 35	Wastewater Revenue Gallons (000s Gallons) Average Monthly Usage (000s Gallons)	56 1.3	53 0.9	31 0.6	31 0.6	31 0.6	31 0.6	31 0.6	31 0.6	31 0.6	
33	Average Monthly Usage (0008 Ganons)	1.5	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
26	Total Outside the City Annual Account Growth	NT/A	2	(0)	0	0	0	0	0	0	
36		N/A	206	(0)	0	0	0	0	0	206	
37	Average Accounts Served During Year	305	306	306	306	306	306	306	306	306	
38	Equivalent Residential Connections (ERCs)	314	309	308	308	308	308	308	308	308	
39 40	Wastewater Revenue Gallons (000s Gallons) Average Monthly Usage (000s Gallons)	7,368 2.0	8,422 2.3	8,139 2.2	8,139 2.2	8,139 2.2	8,139 2.2	8,139 2.2	8,139 2.2	8,139 2.2	
		2.0	2.0	2.2	2.2	2.2	2.2	2.2	2.2	2.2	
41	TOTAL RETAIL WASTEWATER SYSTEM Annual Account Growth	N/A	47	61	28	28	30	30	30	30	
42	Aintual Account Growth Average Accounts Served During Year	9,948	9,995	10,056	10,084	10,112	10,142	10,172	10,202	10,232	
42	Equivalent Residential Connections (ERCs)	9,948 10,475	9,995 10,506	10,056	10,084	10,112	10,142	10,172	10,202	10,232	
43	Wastewater Revenue Gallons (000s Gallons)	427,230	442,879	445,753	446,944	448,134	449,430	450,727	452,023	453,319	
45	Average Monthly Usage (000s Gallons)	3.4	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	
43	Average Monuny Usage (0008 Ganons)	3.4	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	

Summary of Projected Water Rate Revenues Under Existing Rates

		<u>-</u>									
Line			Historical				ted Fiscal Year				
No.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	
	INSIDE THE CITY										
	Residential Single Family										
1 2	Base Charge Revenue Usage Charge Revenue	\$1,050,769 1,419,631	\$1,110,273 1,474,426	\$1,183,425 1,581,633	\$1,257,842 1,680,511	\$1,261,067 1,684,817	\$1,264,292 1,689,124	\$1,267,517 1,693,430	\$1,270,742 1,697,736	\$1,273,967 1,702,042	
3	Total Residential Single Family	\$2,470,400	\$2,584,700	\$2,765,058	\$2,938,353	\$2,945,884	\$2,953,416	\$2,960,947	\$2,968,478	\$2,976,009	
	Residential Multi Family										
4	Base Charge Revenue	\$50,136	\$55,047	\$58,026	\$58,026	\$58,026	\$58,026	\$58,026	\$58,026	\$58,026	
5	Usage Charge Revenue	60,476	64,857	64,312	67,068	67,068	67,068	67,068	67,068	67,068	
6	Total Residential Multi Family	\$110,611	\$119,903	\$122,339	\$125,094	\$125,094	\$125,094	\$125,094	\$125,094	\$125,094	
	Commercial										
7	Base Charge Revenue	\$110,642	\$112,645	\$122,608	\$130,354	\$130,741	\$131,386	\$132,031	\$132,676	\$133,321	
8	Usage Charge Revenue	195,824	208,782	223,126	237,435	238,369	239,925	241,482	243,039	244,596	
9	Total Commercial	\$306,466	\$321,427	\$345,734	\$367,789	\$369,110	\$371,312	\$373,514	\$375,715	\$377,917	
	Total Inside the City Water Revenues										
10	Base Charge Revenue	\$1,211,546	\$1,277,965	\$1,364,059	\$1,446,223	\$1,449,835	\$1,453,705	\$1,457,575	\$1,461,445	\$1,465,315	
11	Usage Charge Revenue	1,675,931	1,748,065	1,869,072	1,985,014	1,990,254	1,996,117	2,001,980	2,007,843	2,013,706	
12	Total Inside the City Water Revenues	\$2,887,477	\$3,026,030	\$3,233,131	\$3,431,236	\$3,440,089	\$3,449,822	\$3,459,555	\$3,469,288	\$3,479,021	
	OUTSIDE THE CITY										
12	Residential Single Family	¢105.070	£100.700	6115 105	¢121.000	¢121 000	£121 000	¢121.000	£121.000	6121.000	
13 14	Base Charge Revenue Usage Charge Revenue	\$105,878 126,871	\$109,789 135,561	\$115,105 142,695	\$121,998 151,319	\$121,998 151,319	\$121,998 151,319	\$121,998 151,319	\$121,998 151,319	\$121,998 151,319	
15	Total Residential Single Family	\$232,749	\$245,349	\$257,800	\$273,317	\$273,317	\$273,317	\$273,317	\$273,317	\$273,317	
16	Commercial P	¢2.102	¢2.270	\$2.22 7	¢2.260	\$2.260	\$2.260	¢2.260	\$2.260	¢2.260	
16 17	Base Charge Revenue Usage Charge Revenue	\$2,102 5,814	\$2,370 1,518	\$2,227 2,233	\$2,360 2,369	\$2,360 2,369	\$2,360 2,369	\$2,360 2,369	\$2,360 2,369	\$2,360 2,369	
18	Total Commercial	\$7,916	\$3,888	\$4,460	\$4,729	\$4,729	\$4,729	\$4,729	\$4,729	\$4,729	
10		\$7,710	ψ3,000	ŷ 4 , 100	94,727	ψ 1 ,72)	ψ 1 ,12)	ψ 1 ,72)	ψ 1 ,72)	ψ-,72)	
	Volusia County										
19 20	Base Charge Revenue	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	
20	Usage Charge Revenue Total Volusia County	\$370,042 \$370,375	\$410,575 \$410,907	\$613,208	\$644,523	\$644,523	\$644,523	\$644,523	\$644,523	\$644,523	
	•	40.0,0.0	+ · · · · · · ·	*****	77.1,000	7011,000	77.1,0-0	*******	77.1,0-0	7011,000	
22	Total Outside the City Water Revenues Base Charge Revenue	\$108,313	\$112,491	\$117,664	\$124,691	\$124,691	\$124,691	\$124,691	\$124,691	\$124,691	
23	Usage Charge Revenue	502,727	547,654	757,804	797,877	797,877	797,877	797,877	797,877	797,877	
24	Total Outside the City Water Revenues	\$611,040	\$660,145	\$875,468	\$922,569	\$922,569	\$922,569	\$922,569	\$922,569	\$922,569	
	Total Retail Water Revenues										
25	Base Charge Revenue	\$1,319,859	\$1,390,456	\$1,481,723	\$1,570,914	\$1,574,526	\$1,578,396	\$1,582,266	\$1,586,136	\$1,590,006	
26	Usage Charge Revenue	2,178,658	2,295,718	2,626,876	2,782,891	2,788,131	2,793,994	2,799,857	2,805,720	2,811,583	
27	Revenue Adjustment = -4.00%	(26,239)	(101,370)	(164,344)	(174,152)	(174,506)	(174,896)	(175,285)	(175,674)	(176,064)	
28	Total Retail Water Revenues	\$3,472,278	\$3,584,805	\$3,944,255	\$4,179,653	\$4,188,151	\$4,197,495	\$4,206,838	\$4,216,182	\$4,225,526	
29	Total Rate Revenues	\$3,472,278	\$3,584,805	\$3,944,255	\$4,179,653	\$4,188,151	\$4,197,495	\$4,206,838	\$4,216,182	\$4,225,526	
		Ψ5,172,270	-5,501,005	-5,7,255	- 1,177,000	\$ 1,100,131	- 1,177,175	- 1,200,030	- 1,210,102	- 1,220,020	

Summary of Projected Wastewater Rate Revenues Under Existing Rates

Line			Historical		Projected Fiscal Year Ending September 30,							
No.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022		
	INSIDE THE CITY											
	Residential Single Family											
1 2	Base Charge Revenue	\$1,439,616	\$1,540,790	\$1,642,664	\$1,745,546	\$1,750,226	\$1,754,906	\$1,759,586	\$1,764,266	\$1,768,946		
	Usage Charge Revenue	2,009,398	2,063,901	2,222,641	2,363,334	2,369,671	2,376,007	2,382,343	2,388,680	2,395,016		
3	Total Residential Single Family	\$3,449,014	\$3,604,691	\$3,865,305	\$4,108,881	\$4,119,897	\$4,130,913	\$4,141,930	\$4,152,946	\$4,163,962		
	Residential Multi Family											
4	Base Charge Revenue	\$69,947	\$78,400	\$83,184	\$88,153	\$88,153	\$88,153	\$88,153	\$88,153	\$88,153		
5	Usage Charge Revenue	105,209	109,354	105,021	111,369	111,369	111,369	111,369	111,369	111,369		
6	Total Residential Multi Family	\$175,155	\$187,754	\$188,205	\$199,522	\$199,522	\$199,522	\$199,522	\$199,522	\$199,522		
	Commercial											
7	Base Charge Revenue	\$130,217	\$137,108	\$147,840	\$157,264	\$157,825	\$158,761	\$159,697	\$160,633	\$161,569		
8	Usage Charge Revenue	177,838	198,881	206,122	219,556	220,529	222,152	223,775	225,398	227,020		
9	Total Commercial	\$308,055	\$335,988	\$353,962	\$376,820	\$378,355	\$380,913	\$383,472	\$386,031	\$388,590		
	Total Inside the City Wastewater Revenues											
10	Base Charge Revenue	\$1,639,780	\$1,756,298	\$1,873,688	\$1,990,963	\$1,996,205	\$2,001,821	\$2,007,437	\$2,013,053	\$2,018,669		
11	Usage Charge Revenue	2,292,445	2,372,135	2,533,784	2,694,259	2,701,569	2,709,528	2,717,487	2,725,446	2,733,406		
12	Total Inside the City Wastewater Revenues	\$3,932,225	\$4,128,433	\$4,407,472	\$4,685,222	\$4,697,774	\$4,711,349	\$4,724,924	\$4,738,499	\$4,752,074		
	OUTSIDE THE CITY											
	Residential Single Family											
13	Base Charge Revenue	\$60,701	\$63,329	\$67,123	\$71,136	\$71,136	\$71,136	\$71,136	\$71,136	\$71,136		
14	Usage Charge Revenue	49,944	57,161	58,703	62,189	62,189	62,189	62,189	62,189	62,189		
15	Total Residential Single Family	\$110,645	\$120,490	\$125,826	\$133,325	\$133,325	\$133,325	\$133,325	\$133,325	\$133,325		
	Commercial											
16	Base Charge Revenue	\$685	\$1,042	\$920	\$975	\$975	\$975	\$975	\$975	\$975		
17	Usage Charge Revenue	381	360	225	238	238	238	238	238	238		
18	Total Commercial	\$1,065	\$1,402	\$1,145	\$1,213	\$1,213	\$1,213	\$1,213	\$1,213	\$1,213		
	Total Outside the City Water Revenues											
19	Base Charge Revenue	\$61,386	\$64,371	\$68,043	\$72,111	\$72,111	\$72,111	\$72,111	\$72,111	\$72,111		
20	Usage Charge Revenue	50,324	57,521	58,928	62,427	62,427	62,427	62,427	62,427	62,427		
21	Total Total Outside the City Water Revenues	\$111,710	\$121,892	\$126,971	\$134,538	\$134,538	\$134,538	\$134,538	\$134,538	\$134,538		
	Total Wastewater Revenues											
22	Base Charge Revenue	1,701,166	1,820,668	1,941,731	2,063,074	2,068,316	2,073,932	2,079,548	2,085,164	2,090,780		
23	Usage Charge Revenue	2,342,769	2,429,656	2,592,712	2,756,686	2,763,996	2,771,955	2,779,914	2,787,874	2,795,833		
24	Revenue Adjustment - 0.00%	0	(10,626)	0	0	0	0	0	0	0		
25	Total Wastewater Revenues	\$4,043,935	\$4,239,699	\$4,534,443	\$4,819,760	\$4,832,312	\$4,845,887	\$4,859,462	\$4,873,037	\$4,886,612		
26	Total Rate Revenues	\$4,043,935	\$4,239,699	\$4,534,443	\$4,819,760	\$4,832,312	\$4,845,887	\$4,859,462	\$4,873,037	\$4,886,612		

Line			Budget		Adjusted	Allocation	Allocation I	Percentages	Allocated	Amounts
No.	Cost Center Code	Description	2017	Adjustments	2017	Factor	Water	Wastewater	Water	Wastewater
	440-4010-539	Administration Department								
1	440-4010-539.12-10	Regular Salaries	\$255,917	\$0	\$255,917	Adm Salary	44.05%	55.95%	\$112,731	\$143,186
2	440-4010-539.14-10	Overtime	0	0	0	Adm Salary	44.05%	55.95%	0	0
3	440-4010-539.15-30	Cell Phone	1,982	0	1,982	Adm Salary	44.05%	55.95%	873	1,109
4 5	440-4010-539.15-60 440-4010-539.21-10	Boot Allowance FICA Taxes	125 15,910	0	125 15,910	Adm Salary Adm Salary	44.05% 44.05%	55.95% 55.95%	55 7,008	70 8,902
6	440-4010-539.21-20	Medicare	3,721	0	3,721	Adm Salary	44.05%	55.95%	1,639	2,082
7	440-4010-539.22-10	Retirement Contributions	14,007	0	14,007	Adm Salary	44.05%	55.95%	6,170	7,837
8	440-4010-539.22-20	DCSE	24,858	0	24,858	Adm Salary	44.05%	55.95%	10,950	13,908
9	440-4010-539.23-10	Life Insurance	1,152	0	1,152	Adm Salary	44.05%	55.95%	507	645
10 11	440-4010-539.23-20 440-4010-539.23-30	Group Medical Insurance Dental Insurance	44,340 2,016	0	44,340 2,016	Adm Salary Adm Salary	44.05% 44.05%	55.95% 55.95%	19,532 888	24,808 1,128
12	440-4010-539.23-40	Long Term Disability	2,079	0	2,079	Adm Salary	44.05%	55.95%	916	1,163
13	440-4010-539.23-90	OPEB Expense	0	2,166	2,166	Adm Salary	44.05%	55.95%	954	1,212
14	440-4010-539.24-10	Worker's Compensation	600	0	600	Adm Salary	44.05%	55.95%	264	336
15		Subtotal Personnel Expenses	\$366,707	\$2,166	\$368,873		44.05%	55.95%	\$162,488	\$206,386
		Operating Expenses								
16	440-4010-539.34-10	Other Contractual Service	\$2,553	\$0	\$2,553	Adm Salary	44.05%	55.95%	\$1,125	\$1,428
17 18	440-4010-539.40-10 440-4010-539.41-10	Travel & Per Diem Telephone	3,900	0	3,900 0	Adm Salary Adm Salary	44.05% 44.05%	55.95% 55.95%	1,718 0	2,182 0
19	440-4010-539.41-20	Internet	3,696	0	3,696	Adm Salary	44.05%	55.95%	1,628	2,068
20	440-4010-539.41-40	Postage	20	0	20	Adm Salary	44.05%	55.95%	9	11
21	440-4010-539.43-10	Electric	3,914	0	3,914	Adm Salary	44.05%	55.95%	1,724	2,190
22	440-4010-539.46-10	Repair & Maintenance	2,100	0	2,100	Adm Salary	44.05%	55.95%	925	1,175
23 24	440-4010-539.46-20 440-4010-539.47-20	Fleet Charges	1,810	0	1,810	Adm Salary	44.05%	55.95%	797 2,995	1,013
25	440-4010-539.47-20	Copier Cost Allocation [2]	6,800 391,068	0	6,800 391,068	Adm Salary Adm Salary	44.05% 44.05%	55.95% 55.95%	172,264	3,805 218,804
26	440-4010-539.49-10	Other Charges/Obligations	472	0	472	Adm Salary	44.05%	55.95%	208	264
27	440-4010-539.49-40	PILOFF Water & Sewer [3]	260,004	(260,004)	0	Adm Salary	44.05%	55.95%	0	0
28	440-4010-539.51-10	Office Supplies	1,500	0	1,500	Adm Salary	44.05%	55.95%	661	839
29	440-4010-539.52-10	Operating Supplies	2,650	0	2,650	Adm Salary	44.05%	55.95%	1,167	1,483
30	440-4010-539.52-20	Unleaded & Diesel	1,008	0	1,008	Adm Salary	44.05%	55.95%	444	564
31 32	440-4010-539.52-30 440-4010-539.54-10	Uniforms Books, Pubs, Subs, & Mem	650 8,127	0	650 8,127	Adm Salary Adm Salary	44.05% 44.05%	55.95% 55.95%	286 3,580	364 4,547
33	440-4010-539.54-20	Educational Development	3,450	0	3,450	Adm Salary	44.05%	55.95%	1,520	1,930
34		Subtotal Operating Expenses	\$693,722	(\$260,004)	\$433,718		44.05%	55.95%	\$191,051	\$242,667
35		Total Administration Department	\$1,060,429	(\$257,838)	\$802,591		44.05%	55.95%	\$353,539	\$449,052
	440 4020 522	-								
	440-4030-533	Water Department								
36	440-4030-533.12-10	Regular Salaries	\$501,116	\$0	\$501,116	Direct-W	100.00%	0.00%	\$501,116	\$0
37	AddPerWater	Additional Personnel	20,902	(20,902)	0	Input	0.00%	0.00%	0	0
38 39	440-4030-533.12-20 440-4030-533.14-10	DC ICMA Overtime	0	0	0	Direct-W Direct-W	100.00% 100.00%	0.00% 0.00%	0	0
40	440-4030-533.15-30	Cell Phone	905	0	905	Direct-W	100.00%	0.00%	905	0
41	440-4030-533.15-60	Boot Allowance	1,250	0	1,250	Direct-W	100.00%	0.00%	1,250	0
42	440-4030-533.21-10	FICA Taxes	27,996	0	27,996	Direct-W	100.00%	0.00%	27,996	0
43	440-4030-533.21-20	Medicare	6,547	0	6,547	Direct-W	100.00%	0.00%	6,547	0
44 45	440-4030-533.22-10 440-4030-533.22-20	Retirement Contributions DCSE	0 36,284	0	0 36,284	Direct-W Direct-W	100.00% 100.00%	0.00% 0.00%	0 36,284	0
46	440-4030-533.22-20	Life Insurance	2,103	0	2,103	Direct-W	100.00%	0.00%	2,103	0
47	440-4030-533.23-20	Group Medical Insurance	103,205	0	103,205	Direct-W	100.00%	0.00%	103,205	0
48	440-4030-533.23-30	Dental Insurance	2,998	0	2,998	Direct-W	100.00%	0.00%	2,998	0
49	440-4030-533.23-40	Long Term Disability	3,806	0	3,806	Direct-W	100.00%	0.00%	3,806	0
50	440-4030-533.23-90	OPEB Expense	0	5,900	5,900	Direct-W	100.00%	0.00%	5,900	0
51	440-4030-533.24-10	Worker's Compensation	18,373	0	18,373	Direct-W	100.00%	0.00%	18,373	0
52		Subtotal Personnel Expenses	\$725,485	(\$15,002)	\$710,483		100.00%	0.00%	\$710,483	\$0
52	440-4030-533.31-10	Operating Expenses	¢£ 010	60	¢£ 010	Direct W	100 000/	0.000/	QE 010	¢n
53 54	440-4030-533.31-10 440-4030-533.34-10	Professional Services Other Contractual Service	\$5,810 96,318	\$0 0	\$5,810 96,318	Direct-W Direct-W	100.00% 100.00%	0.00% 0.00%	\$5,810 96,318	\$0 0
55	440-4030-533.40-10	Travel & Per Diem	1,300	0	1,300	Direct-W	100.00%	0.00%	1,300	0
56	440-4030-533.41-10	Telephone	0	0	0	Direct-W	100.00%	0.00%	0	0
57	440-4030-533.41-11	Cell Phone	0	0	0	Direct-W	100.00%	0.00%	0	0
58	440-4030-533.41-15	Cellular	750	0	750	Direct-W	100.00%	0.00%	750	0
59	440-4030-533.41-20	Internet	1,416	0	1,416	Direct-W	100.00%	0.00%	1,416	0
60 61	440-4030-533.41-30 440-4030-533.41-40	Legal Ads Postage	0 12,000	0	0 12,000	Direct-W Direct-W	100.00% 100.00%	0.00% 0.00%	0 12,000	0
62	440-4030-533.41-40	Postage Electric	152,131	0	152,131	Direct-W Direct-W	100.00%	0.00%	152,131	0
63	440-4030-533.44-10	Rent	1,500	0	1,500	Direct-W	100.00%	0.00%	1,500	0
64	440-4030-533.46-10	Repair & Maintenance	89,805	0	89,805	Direct-W	100.00%	0.00%	89,805	0
65	440-4030-533.46-20	Fleet Charges	2,215	0	2,215	Direct-W	100.00%	0.00%	2,215	0
66	440-4030-533.47-10	Printing & Binding	5,200	0	5,200	Direct-W	100.00%	0.00%	5,200	0
67	440-4030-533.47-20	Copier	500	0	500	Direct-W	100.00%	0.00%	500	0
68	440-4030-533.48-10	Promotional Activities	500	0	500	Direct-W	100.00%	0.00%	500	0
69 70	440-4030-533.49-01	Cost Allocation [2]	131,863	0	131,863	Direct-W	100.00%	0.00%	131,863	0
70 71	440-4030-533.49-10 440-4030-533.49-40	Other Charges/Obligations PILOFF Water & Sewer [3]	16,600 91,324	0 (91,324)	16,600 0	Direct-W Direct-W	100.00% 100.00%	0.00% 0.00%	16,600 0	0
72	440-4030-533.51-10	Office Supplies	650	(91,324)	650	Direct-W	100.00%	0.00%	650	0
73	440-4030-533.52-10	Operating Supplies	34,500	0	34,500	Direct-W	100.00%	0.00%	34,500	0
74	440-4030-533.52-20	Unleaded & Diesel	2,000	0	2,000	Direct-W	100.00%	0.00%	2,000	0

240-003-523-25 Dubt For	Line No.	Cost Center Code	Description	Budget 2017	Adjustments	Adjusted 2017	Allocation Factor	Allocation Water	Percentages Wastewater	Allocated Water	Amounts Wastewater
10											
1	75	440-4030-533.52-25									
18											
19											
National Operating Expenses											
140-0400-5155	79	440-4030-533.54-20	Educational Development	1,075	0	1,075	Direct-W	100.00%	0.00%	1,075	0
40-040-055-12-20 Regular Sulmer Sol 2-94 Sol	80		Subtotal Operating Expenses	\$998,262	(\$91,324)	\$906,938		100.00%	0.00%	\$906,938	\$0
40-040-055-12-20 Regular Sulmer Sol 2-94 Sol	81		Total Water Department	\$1,723,747	(\$106,326)	\$1.617.421		100.00%	0.00%	\$1.617.421	\$0
24 AB-004-25513-19 Regular Salaries		440 4040 525	-		,						
83 AdalberWareware Adalberware Adalb		440-4040-333	wastewater Department								
84 40-0409553-37-10 Object Salmine 0 0 0 Direct S 0.00% 100.00% 0 0 0 0 0 0 0 0 0	82		Regular Salaries	\$612,391	\$0	\$612,391	Direct-S	0.00%	100.00%	\$0	\$612,391
88 400-040-055-53-1-00 Overline 0							Input				
Section											
State Comparison Comparis											
88 40.0409.555.5 50 1000.4 1000.000.5 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.430 3.43											
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Substantal Personnel Expenses							Direct-S			0	
	98	440-4040-535.24-10	Worker's Compensation	19,901	0	19,901	Direct-S	0.00%	100.00%	0	19,901
100 440-400-553-31-0 Professional Services \$44,443 \$9 \$44,443 \$0 \$44,443 \$0 \$0 \$44,443 \$0 \$0 \$44,443 \$0 \$0 \$44,443 \$0 \$0 \$40,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$0 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,443 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,444 \$44,	99		Subtotal Personnel Expenses	\$879,663	\$6,716	\$886,379		0.00%	100.00%	\$0	\$886,379
101 444-0405555.401 Oher Contractual Service 236.227 0 236.227 Direct-S 0.00% 100.00% 0 236.227 102 444-0405555.401 Telephone 0 0 0 0 Direct-S 0.00% 100.00% 0 3.050 103 440-0406.555.411 Telephone 0 0 0 Direct-S 0.00% 100.00% 0 0 103 440-040.555.4115 Edilular 375 0 375 Direct-S 0.00% 100.00% 0 1.075 104 440-040.555.413 Internet 1.075 0 1.075 Direct-S 0.00% 100.00% 0 1.075 105 440-040.555.413 Direct-S 0.00% 100.00% 0 1.075 106 440-040.555.413 Direct-S 0.00% 1.00.00% 0 1.075 107 440-040.555.413 Direct-S 0.00% 1.00.00% 0 1.00.00% 108 440-040.555.413 Direct-S 0.00% 1.00.00% 0 1.00.00% 0 1.00.00% 108 440-040.555.410 Direct-S 0.00% 1.00.00% 0 1.00.00% 0 1.00.00% 109 440-040.555.410 Direct-S 0.00% 1.00.00% 0 1.00.00% 0 1.00.00% 114 440-040.555.410 Required Maintenance 98,789 0 98,780 Direct-S 0.00% 100.00% 0 5.640 114 440-040.555.410 Required Maintenance 99,789 0 98,780 Direct-S 0.00% 100.00% 0 5.640 114 440-040.555.410 Required Maintenance 99,789 0 0.00.00% 0 0.00.00% 0 1.810 114 440-040.555.410 Princip & Binding 250 0 2.00 Direct-S 0.00% 100.00% 0 1.810 114 440-040.555.410 Princip & Binding 250 0 2.00 Direct-S 0.00% 100.00% 0 2.100 115 440-040.555.410 Princip & Binding 250 0 2.00 Direct-S 0.00% 100.00% 0 2.100 116 440-040.555.410 Princip & Binding 250 0 2.00 Direct-S 0.00% 100.00% 0 2.00 116 440-040.555.410 Princip & Binding 250 0 2.00 Direct-S 0.00% 100.00% 0 2.00 116 440-040.555.410 Direct-S 0.00% 0.00.00% 0 2.00 116 440-040.555.410 Direct-S 0.00% 0.00.00% 0 2.00 117 440-040.555.410 Direct-S 0.00% 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00%			Operating Expenses								
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114 440-4040-3534-7-20	112	440-4040-535.46-20			0	1,810	Direct-S	0.00%	100.00%	0	1,810
115 440-4040-535.84-10 Promotional Activities 1.550 0 1.550 0 1.520 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550 1.550	113	440-4040-535.47-10	Printing & Binding	250	0	250	Direct-S	0.00%	100.00%	0	250
116 440-4040-5354-9-01 Cost Allocation [2] 142,175 0 142,175 Direct-S 0,00% 100,00% 0 142,175 1440-4040-5354-10 Other Charges-Obligations 2,250 0 4,250 Direct-S 0,00% 100,00% 0 0,250 118 440-4040-5354-10 Office Supplies 1,000 1,000 Direct-S 0,00% 100,00% 0 0,000 120 440-4040-5355-20 Operating Supplies 97,367 0 97,367 Direct-S 0,00% 100,00% 0 2,500 121 440-4040-5355-20 Unleated & Direct 3,000 0 2,500 Direct-S 0,00% 100,00% 0 2,500 122 440-4040-535-2-20 Unleated & Direct 3,000 0 3,000 Direct-S 0,00% 100,00% 0 3,000 123 440-4040-535-2-20 Uniforms 1,400 0 1,400 Direct-S 0,00% 100,00% 0 1,400 124 440-4040-535-2-30 Chemical 183,000 0 183,000 Direct-S 0,00% 100,00% 0 1,400 125 440-4040-535-3-10 Books, Pubs. Subs. & Mem 440 0 440 Direct-S 0,00% 100,00% 0 8,000 126 440-4040-535-3-10 Books, Pubs. Subs. & Mem 440 0 440 Direct-S 0,00% 100,00% 0 8,000 127 Subtotal Operating Expenses \$1,140,795 \$894,680 \$1,932,494		440-4040-535.47-20	Copier								
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	144		Subtotal Personnel Expenses	\$271,524	\$1,947	\$273,471		0.00%	100.00%	\$0	\$273,471

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Educational Development 900 0 900 Directs 0.00% 100.00% 0 900 900 100.00% 0 900 100.00% 0 900 100.00% 50 \$2277.593	164	440-4050-539.52-50	Chemical	20,000	0	20,000	Direct-S	0.00%	100.00%	0	20,000
Total Wastewater Collections	165	440-4050-539.54-10	Books, Pubs, Subs, & Mem	120	0	120	Direct-S	0.00%	100.00%	0	120
Field Operations S74,560 S23,496 S551,064 O.00% 100,00% S0 S551,064	166	440-4050-539.54-20	Educational Development	900	0	900	Direct-S	0.00%	100.00%	0	900
Field Operations S74,560 S23,496 S551,064 O.00% 100,00% S0 S551,064	167		Subtotal Operating Expenses	\$303.036	(\$25,443)	\$277 593		0.00%	100 00%	\$0	\$277 593
Ado-4080-539-12-10 Regular Salaries			1 0 1								
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Add PerFieldOps	169	440-4080-539 12-10	Regular Salaries	\$433.495	\$0	\$433.495	Lines	59 27%	40.73%	\$256,921	\$176 574
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175 440-4080-539,21-10 FICA Taxes 25,310 0 25,310 Lines 59,27% 40,73% 35,08 2,411 77 440-4080-539,22-20 DCSE 33,135 0 33,135 Lines 59,27% 40,73% 19,638 13,497 78 440-4080-539,23-20 DCSE 33,135 0 33,135 Lines 59,27% 40,73% 19,638 13,497 78 440-4080-539,23-20 Group Medical Insurance 18,19 0 1,819 Lines 59,27% 40,73% 77,399 53,195 80 440-4080-539,23-20 Dental Insurance 33,895 0 3,895 Lines 59,27% 40,73% 2,308 LSR7 81 440-4080-539,23-40 Long Term Disability 3,568 0 3,568 Lines 59,27% 40,73% 2,308 LSR7 81 440-4080-539,23-40 Vorker's Compensation 19,472 0 19,472 Lines 59,27% 40,73% 3,089 2,123 81 440-4080-539,24-10 Worker's Compensation 19,472 0 19,472 Lines 59,27% 40,73% 3,089 2,123 81 440-4080-539,34-10 Subtotal Personnel Costs S678,794 S5,212 S684,006 S9,27% 40,73% S405,392 S78,615 82 440-4080-539,34-10 Travel & Per Diem 2,652 0 2,652 Lines 59,27% 40,73% S3,40 83 440-4080-539,34-10 Long Term Diema 2,652 0 2,652 Lines 59,27% 40,73% 1,572 1,080 84 440-4080-539,41-10 Travel & Per Diem 2,652 0 2,652 Lines 59,27% 40,73% 1,572 1,080 84 440-4080-539,41-10 Travel & Per Diem 2,652 0 2,652 Lines 59,27% 40,73% 1,572 1,080 84 440-4080-539,41-10 Line 397 0 397 Lines 59,27% 40,73% 235 162 84 440-4080-539,41-10 Line 397 0 397 Lines 59,27% 40,73% 235 162 84 440-4080-539,41-10 Line 397 0 397 Lines 59,27% 40,73% 235 162 84 440-4080-539,41-10 Line 397 0 397 Lines 59,27% 40,73% 235 162 84 440-4080-539,41-10 Line 397 0 397 Lines 59,27% 40,73% 236 84 440-4080-539,41-10 Line 397 0 397 Lines 59,27% 40,73% 236 84 440-4080-539,41-10 Line 39,27% 40,73% 236 84 440-4080-539,41-10 Li	174		Boot Allowance		0						560
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178	176	440-4080-539.21-20	Medicare	5,919	0	5,919	Lines	59.27%	40.73%	3,508	2,411
179 440-4080-539.23-20 Group Medical Insurance 130.594 0 130.594 Lines 59.27% 40.73% 77.399 53.195 180 440-4080-539.23-40 Dental Insurance 3.895 0 3.895 Lines 59.27% 40.73% 2.308 2.185 181 440-4080-539.23-40 OPEB Expense 0 5.212 5.212 Lines 59.27% 40.73% 2.115 1.453 182 440-4080-539.23-10 OPEB Expense 0 5.212 5.212 Lines 59.27% 40.73% 3.089 2.123 183 440-4080-539.24-10 Worker's Compensation 19.472 0 19.472 Lines 59.27% 40.73% 3.089 2.123 184 Subtotal Personnel Costs S678.794 S5.212 S684.006 59.27% 40.73% \$405.392 \$278.615 185 440-4080-539.34-10 Other Contractual Service \$547 \$0 \$547 Lines 59.27% 40.73% \$3.24 \$2.23 186 440-4080-539.34-10 Travel & Per Diem 2.652 0 2.652 Lines 59.27% 40.73% 1.572 1.080 187 440-4080-539.41-15 Cellular 800 0 800 Lines 59.27% 40.73% 0 0 188 440-4080-539.41-15 Cellular 800 0 800 Lines 59.27% 40.73% 474 3.26 189 440-4080-539.41-10 Dinternet 397 0 397 Lines 59.27% 40.73% 474 3.26 190 440-4080-539.41-10 Postage 10 0 10 Lines 59.27% 40.73% 6 4 140-4080-539.41-10 Rent 500 0 500 Lines 59.27% 40.73% 6 4 140-4080-539.41-10 Rent 500 0 500 Lines 59.27% 40.73% 6 4 140-4080-539.40-10 Repair & Maintenance 135.500 0 135.500 Lines 59.27% 40.73% 80.307 55.193 140-4080-539.40-10 Rent Santage	177	440-4080-539.22-20	DCSE	33,135	0	33,135	Lines	59.27%	40.73%	19,638	13,497
180 440-4080-539.23-30 Dental Insurance 3.895 0 3.895 Lines 59.27% 40.73% 2.308 1.587 181 440-4080-539.23-40 Long Term Disability 3.568 0 3.568 Lines 59.27% 40.73% 2.115 1.453 182 440-4080-539.24-10 Worker's Compensation 19.472 0 19.472 Lines 59.27% 40.73% 3.089 2.123 183 440-4080-539.24-10 Worker's Compensation 19.472 0 19.472 Lines 59.27% 40.73% 40.73% 11.541 7.931 184 Subtotal Personnel Costs \$678,794 \$5.212 \$684,006 \$59.27% 40.73% \$405,392 \$278,615 185 440-4080-539.34-10 Other Contractual Service \$547 \$0 \$547 Lines 59.27% 40.73% \$324 \$223 186 440-4080-539.41-10 Travel & Per Diem 2.652 0 2.652 Lines 59.27% 40.73% 1.572 1.080 187 440-4080-539.41-10 Telephone 0 0 0 Lines 59.27% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.73% 40.7	178	440-4080-539.23-10	Life Insurance	1,819	0	1,819	Lines	59.27%	40.73%	1,078	741
181 440-4080-359.23-40 Long Term Disability 3.568 0 5.212 5.212 Lines 59.27% 40.73% 2.115 1.453 1.82 440-4080-539.23-90 OPEB Expense 0 5.212 5.212 Lines 59.27% 40.73% 11.541 7.931 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84 1.84	179	440-4080-539.23-20	Group Medical Insurance	130,594	0	130,594	Lines	59.27%	40.73%	77,399	53,195
182 440-4080-539,24-10 Worker's Compensation 19,472 0 19,472 Lines 59,27% 40,73% 3,089 2,123 440-4080-539,24-10 Worker's Compensation 19,472 0 19,472 Lines 59,27% 40,73% 11,541 7,931 184 Subtotal Personnel Costs \$678,794 \$5,212 \$684,006 \$59,27% 40,73% \$405,392 \$278,615 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	180	440-4080-539.23-30	Dental Insurance	3,895	0	3,895	Lines		40.73%	2,308	1,587
183 440-4080-539,24-10 Worker's Compensation 19,472 0 19,472 Lines 59,27% 40,73% 11,541 7,931	181	440-4080-539.23-40	Long Term Disability	3,568		3,568	Lines	59.27%			1,453
Subtotal Personnel Costs \$678,794 \$5,212 \$684,006 \$59,27% \$40,73% \$405,392 \$278,615		440-4080-539.23-90	OPEB Expense	0			Lines				
Note Contracting Expenses Section Contracting Service Section Se	183	440-4080-539.24-10	Worker's Compensation	19,472	0	19,472	Lines	59.27%	40.73%	11,541	7,931
185 440-4080-539.44-10 Other Contractual Service \$547 \$0 \$547 Lines \$59.27% \$40.73% \$324 \$223 \$186 440-4080-539.40-10 Travel & Per Diem \$2.652 0 \$2.652 Lines \$59.27% \$40.73% \$1.572 1.080 \$187 440-4080-539.41-15 Cellular \$800 0 \$800 Lines \$59.27% \$40.73% \$474 \$326 \$189 \$440-4080-539.41-20 Internet \$397 0 \$397 Lines \$59.27% \$40.73% \$235 162 \$190 \$440-4080-539.41-40 Postage \$10 0 10 Lines \$59.27% \$40.73% \$235 162 \$190 \$440-4080-539.41-10 Rent \$500 0 500 Lines \$59.27% \$40.73% \$26 \$204 \$192 \$440-4080-539.44-10 Rent \$500 0 \$500 Lines \$59.27% \$40.73% \$296 \$204 \$40.4080-539.46-10 Repair & Maintenance \$135.500 0 \$135.500 Lines \$59.27% \$40.73% \$80.307 \$55.193 \$440-4080-539.49-10 Callocation [2] \$103.892 0 \$103.892 Lines \$59.27% \$40.73% \$61.574 \$42.318 \$195 \$440-4080-539.49-10 Other Charges/Obligations \$5,000 0 \$5,000 Lines \$59.27% \$40.73% \$2.963 \$2.037 \$196 \$440-4080-539.49-40 Other Charges/Obligations \$5,000 0 \$5,000 Lines \$59.27% \$40.73% \$2.963 \$2.037 \$196 \$440-4080-539.49-40 PILOFF Water & Sewer [3] \$69.887 \$69.887 \$0 Lines \$59.27% \$40.73% \$2.963 \$2.037 \$196 \$440-4080-539.52-10 Other Charges/Obligations \$37.235 0 \$37.235 Lines \$59.27% \$40.73% \$2.968 \$15.167 \$199 \$440-4080-539.52-10 Unleaded & Diesel \$25.000 0 \$25,000 Lines \$59.27% \$40.73% \$14.817 \$10.183 \$200 \$440-4080-539.52-20 Unleaded & Diesel \$25.000 0 \$25,000 Lines \$59.27% \$40.73% \$14.817 \$10.183 \$200 \$440-4080-539.54-20 Unleaded & Diesel \$25.000 0 \$25,000 Lines \$59.27% \$40.73% \$14.817 \$10.183 \$200 \$440-4080-539.54-20 Unleaded & Diesel \$25.000 0 \$25.000 Lines \$59.27% \$40.73% \$14.817 \$10.183 \$20.440-4080-539.54-20 Unleaded & Diesel \$25.000 0 \$25.000 Lines \$59.27% \$40.73% \$14.817 \$1	184		Subtotal Personnel Costs	\$678,794	\$5,212	\$684,006		59.27%	40.73%	\$405,392	\$278,615
185 440-4080-539.44-10 Other Contractual Service \$547 \$0 \$547 Lines \$59.27% \$40.73% \$324 \$223 \$186 440-4080-539.40-10 Travel & Per Diem \$2.652 0 \$2.652 Lines \$59.27% \$40.73% \$1.572 1.080 \$187 440-4080-539.41-15 Cellular \$800 0 \$800 Lines \$59.27% \$40.73% \$474 \$326 \$189 \$440-4080-539.41-20 Internet \$397 0 \$397 Lines \$59.27% \$40.73% \$235 162 \$190 \$440-4080-539.41-40 Postage \$10 0 10 Lines \$59.27% \$40.73% \$235 162 \$190 \$440-4080-539.41-10 Rent \$500 0 500 Lines \$59.27% \$40.73% \$26 \$204 \$192 \$440-4080-539.44-10 Rent \$500 0 \$500 Lines \$59.27% \$40.73% \$296 \$204 \$40.4080-539.46-10 Repair & Maintenance \$135.500 0 \$135.500 Lines \$59.27% \$40.73% \$80.307 \$55.193 \$440-4080-539.49-10 Callocation [2] \$103.892 0 \$103.892 Lines \$59.27% \$40.73% \$61.574 \$42.318 \$195 \$440-4080-539.49-10 Other Charges/Obligations \$5,000 0 \$5,000 Lines \$59.27% \$40.73% \$2.963 \$2.037 \$196 \$440-4080-539.49-40 Other Charges/Obligations \$5,000 0 \$5,000 Lines \$59.27% \$40.73% \$2.963 \$2.037 \$196 \$440-4080-539.49-40 PILOFF Water & Sewer [3] \$69.887 \$69.887 \$0 Lines \$59.27% \$40.73% \$2.963 \$2.037 \$196 \$440-4080-539.52-10 Other Charges/Obligations \$37.235 0 \$37.235 Lines \$59.27% \$40.73% \$2.968 \$15.167 \$199 \$440-4080-539.52-10 Unleaded & Diesel \$25.000 0 \$25,000 Lines \$59.27% \$40.73% \$14.817 \$10.183 \$200 \$440-4080-539.52-20 Unleaded & Diesel \$25.000 0 \$25,000 Lines \$59.27% \$40.73% \$14.817 \$10.183 \$200 \$440-4080-539.54-20 Unleaded & Diesel \$25.000 0 \$25,000 Lines \$59.27% \$40.73% \$14.817 \$10.183 \$200 \$440-4080-539.54-20 Unleaded & Diesel \$25.000 0 \$25.000 Lines \$59.27% \$40.73% \$14.817 \$10.183 \$20.440-4080-539.54-20 Unleaded & Diesel \$25.000 0 \$25.000 Lines \$59.27% \$40.73% \$14.817 \$1			Operating Expenses								
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187 440-4080-539.41-10 Telephone 0 0 0 Lines 59.27% 40.73% 0 0 188 440-4080-539.41-20 Internet 397 0 397 Lines 59.27% 40.73% 235 162 190 440-4080-539.41-40 Postage 10 0 10 Lines 59.27% 40.73% 235 162 191 440-4080-539.41-40 Postage 10 0 10 Lines 59.27% 40.73% 235 162 191 440-4080-539.41-10 Rent 500 0 500 Lines 59.27% 40.73% 296 204 192 440-4080-539.44-10 Rent 500 0 135,500 Lines 59.27% 40.73% 80,307 51,932 193 440-4080-539.49-10 Clet Charges 28,502 0 28,502 Lines 59,27% 40.73% 61,682 11,610 194 440-4080-539.49-10 Other Charges/Obligations <td></td>											
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204 Total Field Operations \$1,093,486 (\$64,675) \$1,028,811 59.27% 40.73% \$609,748 \$419,063	203		Subtotal Operating Expenses	\$414,692	(\$69,887)	\$344,805		59.27%	40.73%	\$204,356	\$140,449
	204		Total Field Operations	\$1,093,486	(\$64,675)	\$1,028,811		59.27%	40.73%	\$609,748	\$419,063

Line			Budget		Adjusted	Allocation	Allocation l	Percentages	Allocated	Amounts
No.	Cost Center Code	Description	2017	Adjustments	2017	Factor	Water	Wastewater	Water	Wastewater
	440-5555-580, 581, 589	Non-Departmental [4]								
205	440-5555-580.22-10	Retirement Contributions	\$223,547	\$0	\$223,547	Equal	50.00%	50.00%	\$111,774	\$111,774
206	440-5555-580.23-80	PTO Expense	0	0	0	Eliminate	0.00%	0.00%	0	0
207	440-5555-580.31-10	Professional Services	0	0	0	Eliminate	0.00%	0.00%	0	0
208	440-5555-580.32-10	Accounting & Auditing	0	0	0	Eliminate	0.00%	0.00%	0	0
209	440-5555-580.45-10	General Liability	15,204	0	15,204	Assets	42.00%	58.00%	6,386	8,818
210	440-5555-580.45-15	Property	67,446	(67,446)	0	Assets	42.00%	58.00%	0	0
211	440-5555-580.45-20	Public Officials	12,320	0	12,320	Revenues	44.61%	55.39%	5,497	6,823
212	440-5555-580.45-25	Automobile	15,783	(15,783)	0	Assets	42.00%	58.00%	0	0
213	440-5555-580.45-35	Environmental Liability	3,327	0	3,327	Equal	50.00%	50.00%	1,664	1,664
214	440-5555-580.49-10	Other Charges/Obligations	0	0	0	Equal	50.00%	50.00%	0	0
215	440-5555-580.49-20	Bank Charges	0	0	0	Eliminate	0.00%	0.00%	0	0
216	440-5555-580.49-50	Write Off	0	0	0	Eliminate	0.00%	0.00%	0	0
217	440-5555-580.49-60	Hurricane Charges	353,188	0	353,188	Equal	50.00%	50.00%	176,594	176,594
218	440-5555-580.52-10	Operating Supplies	0	0	0	Eliminate	0.00%	0.00%	0	0
219	440-5555-580.59-10	Depreciation	0	0	0	Eliminate	0.00%	0.00%	0	0
220	440-5555-580.64-10	Machinery & Equipment	40,000	(40,000)	0	Assets	42.00%	58.00%	0	0
221	440-5555-580.64-20	Motor Vehicles	26,000	(26,000)	0	Assets	42.00%	58.00%	0	0
222	440-5555-580.71-15	JCI Meters	622,000	(622,000)	0	Direct-W	100.00%	0.00%	0	0
223	440-5555-580.71-24	Refunding Bond Series 09	0	0	0	Assets	42.00%	58.00%	0	0
224	440-5555-580.71-26	BBT SRF Refinance 2012	0	0	0	Assets	42.00%	58.00%	0	0
225	440-5555-580.71-28	BBT Cap Imp Rev Note 2014	30,750	(30,750)	0	Direct-S	0.00%	100.00%	0	0
226	440-5555-580.71-29	St Rev Fund-WWTP R&R 2013	277,921	(277,921)	0	Direct-S	0.00%	100.00%	0	0
227	440-5555-580.71-38	BBT W&S Ref Rev Bnd 2016	497,000	(497,000)	0	Direct-S	0.00%	100.00%	0	0
228	440-5555-580.72-13	BOA Obligation #265	0	0	0	Eliminate	0.00%	0.00%	0	0
229	440-5555-580.72-15	JCI Meters	42,265	(42,265)	0	Direct-W	100.00%	0.00%	0	0
230	440-5555-580.72-20	State Revolving Fund	0	0	0	Eliminate	0.00%	0.00%	0	0
231	440-5555-580.72-24	Refunding Bond Series 09	0	0	0	Assets	42.00%	58.00%	0	0
232	440-5555-580.72-26	BBT SRF Refinance 2012	0	0	0	Assets	42.00%	58.00%	0	0
233	440-5555-580.72-28	BBT Cap Imp Rev Note 2014	6,046	(6,046)	0	Direct-S	0.00%	100.00%	0	0
234	440-5555-580.72-29	St Rev Fund-WWTP R&R 2013	106,048	(106,048)	0	Direct-S	0.00%	100.00%	0	0
235	440-5555-580.72-38	BBT W&S Ref Rev Bnd 2016	224,285	(224,285)	0	Direct-S	0.00%	100.00%	0	0
236	440-5555-580.73-11	2013 SunTrust JCI	0	0	0	Eliminate	0.00%	0.00%	0	0
237	440-5555-580.73-21	Bond Issuance Cost - SRF	0	0	0	Eliminate	0.00%	0.00%	0	0
238	440-5555-580.73-41	BBT SRF Refinance 2012	0	0	0	Eliminate	0.00%	0.00%	0	0
239	440-5555-580.73-42	Cap Imp Rev Note Srs 2014	0	0	0	Eliminate	0.00%	0.00%	0	0
240	440-5555-581.03-31	Capital Fund	100,000	(100,000)	0	Eliminate	0.00%	0.00%	0	0
241	440-5555-581.04-44	Renewal And Replacement	793,437	(793,437)	0	Eliminate	0.00%	0.00%	0	0
242	440-5555-581.04-45	Wtr/Swr Rate Stabilization	400,000	(400,000)	0	Revenues	44.61%	55.39%	0	0
243	440-5555-581.04-50	Public Works Complex - Debt Service	50,473	(50,473)	0	Assets	42.00%	58.00%	0	0
244	440-5555-581.05-01	MIS	18,200	(18,200)	0	Assets	42.00%	58.00%	0	0
245	440-5555-589.50-50	Stabilization - Estimated Savings	0	0	0	Eliminate	0.00%	0.00%	0	0
246	440-5555-581.10-01	General Fund	0	0	0	Eliminate	0.00%	0.00%	0	0
247	440-5555-589.10-01	Current Year Unreserved	0	0	0	Revenues	44.61%	55.39%	0	0
2.,,	110 2333 207.10 01	Current real emoserved	· ·	Ü	0	revenues	11.0170	33.3770	Ü	
248		Total Non-Departmental	\$3,925,240	(\$3,317,654)	\$607,586		49.69%	50.31%	\$301,913	\$305,673
		Other Adjustments								
249	Contingency	Contingency - 1.00% of O&M [5]	\$0	\$65,400	\$65,400	Calculation	44.08%	55.92%	\$28,826	\$36,573
250	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [6]	0	23,405	23,405	Calculation	44.64%	55.36%	10,449	12,956
251	Other	Other Adjustments - Retirement Benefits	0	74,871	74,871	Adm Salary	44.05%	55.95%	32,981	41,891
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252		Total Other Adjustments	\$0	\$163,676	\$163,676		44.15%	55.85%	\$72,256	\$91,420
253		Grand Total Operating Budget	\$10,397,920	(\$3,694,276)	\$6,703,644		44.08%	55.92%	\$2,954,877	\$3,748,766

- Footnotes:

 [1] Budgeted amounts shown are based on the Fiscal Year 2017 Adopted Operating Budget as provided by the City.
- [2] Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.
- Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.
 Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes. These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.
 Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
 A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
 An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

Allocation References

Line		Allocation _	Allocation P	ercentages	
No.	Description	Basis	Water	Wastewater	Total
1	Equal Water and Wastewater	Equal	50.00%	50.00%	100.00%
2	Direct Water	Direct-W	100.00%	0.00%	100.00%
3	Direct Wastewater	Direct-S	0.00%	100.00%	100.00%
4	Eliminate	Eliminate	0.00%	0.00%	0.00%
5	Customer Accounts	Accounts	52.27%	47.73%	100.00%
6	Sales Revenues	Revenues	44.61%	55.39%	100.00%
7	Treated Flows	Flows	53.38%	46.62%	100.00%
8	Miles of Line	Lines	59.27%	40.73%	100.00%
9	Operating Expenses	Op Exp	44.08%	55.92%	100.00%
10	Administration Operations Salaries	Adm Salary	44.05%	55.95%	100.00%
11	System Fixed Assets	Assets	42.00%	58.00%	100.00%

Projection of Water System Operating Expenses

Line			Adjusted [1]	Escalation	Projected		cal Year Ending		
No.	Cost Center Code	Description	2017	Factor	2018	2019	2020	2021	2022
	440-4010-539	Administration Department							
1	440-4010-539.12-10	Regular Salaries	\$112,731	Labor	\$116,113	\$119,596	\$123,184	\$126,879	\$130,686
2	440-4010-539.14-10	Overtime	0	Labor	0	0	0	0	0
3	440-4010-539.15-30	Cell Phone	873	Inflation	887	907	929	952	974
4	440-4010-539.15-60	Boot Allowance	55	Inflation	56	57	59	60	61
5	440-4010-539.21-10	FICA Taxes	7,008	Labor	7,219	7,435	7,658	7,888	8,125
6 7	440-4010-539.21-20	Medicare	1,639	Labor	1,688	1,739	1,791	1,845	1,900
8	440-4010-539.22-10	Retirement Contributions DCSE	6,170	Labor Labor	6,355	6,546	6,742	6,944	7,153
9	440-4010-539.22-20 440-4010-539.23-10	Life Insurance	10,950 507	General-Ins	11,278 507	11,617 507	11,965 507	12,324 507	12,694 507
10	440-4010-539.23-10	Group Medical Insurance	19,532	Health-Ins	25,196	27,715	30,487	33,536	36,889
11	440-4010-539.23-20	Dental Insurance	888	Health-Ins	1,146	1,260	1,386	1,525	1,677
12	440-4010-539.23-40	Long Term Disability	916	Health-Ins	1,181	1,300	1,429	1,572	1,730
13	440-4010-539.23-90	OPEB Expense	954	Marginal	964	973	983	993	1,003
14	440-4010-539.24-10	Worker's Compensation	264	Labor	272	280	289	297	306
15		Subtotal Personnel Expenses	\$162,488		\$172,862	\$179,933	\$187,410	\$195,323	\$203,706
		Operating Expenses							
16	440-4010-539.34-10	Other Contractual Service	\$1,125	Contractual	\$1,170	\$1,216	\$1,265	\$1,316	\$1,368
17	440-4010-539.40-10	Travel & Per Diem	1,718	Inflation	1,745	1,786	1,828	1,872	1,917
18	440-4010-539.41-10	Telephone	0	Inflation	0	0	0	0	0
19	440-4010-539.41-20	Internet	1,628	Inflation	1,654	1,692	1,733	1,774	1,817
20 21	440-4010-539.41-40 440-4010-539.43-10	Postage Electric	9	Inflation	9	1 001	1.006	10	10
22	440-4010-539.46-10	Repair & Maintenance	1,724 925	Electricity Repair	1,810 953	1,901 981	1,996 1,011	2,096 1,041	2,200 1,072
23	440-4010-539.46-20	Fleet Charges	797	Repair	821	846	871	897	924
24	440-4010-539.47-20	Copier	2,995	Inflation	3,043	3,113	3,188	3,265	3,343
25	440-4010-539.49-01	Cost Allocation [2]	172,264	Labor	263,987	271,906	280,063	288,465	297,119
26	440-4010-539.49-10	Other Charges/Obligations	208	Inflation	211	216	221	227	232
27	440-4010-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
28	440-4010-539.51-10	Office Supplies	661	Inflation	671	687	703	720	737
29	440-4010-539.52-10	Operating Supplies	1,167	Inflation	1,186	1,213	1,242	1,272	1,303
30	440-4010-539.52-20	Unleaded & Diesel	444	Fuel	466	490	514	540	567
31	440-4010-539.52-30	Uniforms	286	Inflation	291	298	305	312	320
32	440-4010-539.54-10	Books, Pubs, Subs, & Mem	3,580	Inflation	3,637	3,721	3,810	3,902	3,995
33	440-4010-539.54-20	Educational Development	1,520	Inflation	1,544	1,580	1,617	1,656	1,696
34		Subtotal Operating Expenses	\$191,051		\$283,199	\$291,655	\$300,378	\$309,365	\$318,621
35		Total Administration Department	\$353,539		\$456,061	\$471,588	\$487,789	\$504,687	\$522,327
	440-4030-533	Water Department							
36	440-4030-533.12-10	Regular Salaries	\$501,116	Labor	\$516,149	\$531,634	\$547,583	\$564,010	\$580,931
37	AddPerWater	Additional Personnel	0	Input	0	0	0	0	0
38	440-4030-533.12-20	DC ICMA	0	Labor	0	0	0	0	0
39	440-4030-533.14-10	Overtime	0	Labor	0	0	0	0	0
40	440-4030-533.15-30	Cell Phone	905	Inflation	919	941	963	986	1,010
41	440-4030-533.15-60	Boot Allowance	1,250	Inflation	1,270	1,299	1,330	1,362	1,395
42 43	440-4030-533.21-10 440-4030-533.21-20	FICA Taxes Medicare	27,996 6,547	Labor	28,836 6,743	29,701 6,946	30,592 7,154	31,510 7,369	32,455 7,590
43	440-4030-533.22-10	Retirement Contributions	0,347	Labor Labor	0,743	0,940	7,134	7,369	7,390
45	440-4030-533.22-10	DCSE	36,284	Labor	37,373	38,494	39,649	40,838	42,063
46	440-4030-533.22-20	Life Insurance	2,103	General-Ins	2,103	2,103	2,103	2,103	2,103
47	440-4030-533.23-10	Group Medical Insurance	103,205	Health-Ins	133,134	146,448	161,093	177,202	194,922
48	440-4030-533.23-30	Dental Insurance	2,998	Health-Ins	3,867	4,254	4,680	5,148	5,662
49	440-4030-533.23-40	Long Term Disability	3,806	Health-Ins	4,910	5,401	5,941	6,535	7,188
50	440-4030-533.23-90	OPEB Expense	5,900	Marginal	5,959	6,019	6,079	6,140	6,201
51	440-4030-533.24-10	Worker's Compensation	18,373	Labor	18,924	19,492	20,077	20,679	21,299
52		Subtotal Personnel Expenses	\$710,483		\$760,189	\$792,730	\$827,243	\$863,881	\$902,820
		Operating Expenses							
53	440-4030-533.31-10	Professional Services	\$5,810	Contractual	\$6,042	\$6,284	\$6,535	\$6,797	\$7,069
54	440-4030-533.34-10	Other Contractual Service	96,318	Contractual	100,171	104,178	108,345	112,678	117,186
55	440-4030-533.40-10	Travel & Per Diem	1,300	Inflation	1,321	1,351	1,384	1,417	1,451
56	440-4030-533.41-10	Telephone	0	Inflation	0	0	0	0	0
57	440-4030-533.41-11	Cell Phone	0	Inflation	0	0	0	0	0
58	440-4030-533.41-15	Cellular	750	Inflation	762	780	798	817	837
59	440-4030-533.41-20	Internet	1,416	Inflation	1,439	1,472	1,507	1,543	1,580
60	440-4030-533.41-30	Legal Ads	0	Inflation	0	0	0	0	0
61	440-4030-533.41-40	Postage	12,000	Inflation	12,192	12,472	12,772	13,078	13,392
62	440-4030-533.43-10	Electric	152,131	W-Elec	160,034	168,376	177,151	186,383	196,096
63	440-4030-533.44-10	Rent	1,500	Inflation	1,524	1,559	1,596	1,635	1,674
64 65	440-4030-533.46-10	Repair & Maintenance	89,805	Repair	92,499	95,274	98,132	101,076	104,109
65 66	440-4030-533.46-20 440-4030-533.47-10	Fleet Charges Printing & Binding	2,215 5,200	Repair Inflation	2,281 5,283	2,350 5,405	2,420 5,534	2,493 5,667	2,568 5,803
00	-+U-TU-U-U-U-I-IU	1 mining & Dinding	3,200	miation	3,203	3,403	3,334	3,007	3,003

Projection of Water System Operating Expenses

Line No.	Cost Center Code	Description	Adjusted [1] 2017	Escalation Factor	Projected _	Fi 2019	scal Year Ending	g September 30th 2021	2022
110.	Cost Center Code	Безеприон	2017	1 actor	2010	2017	2020	2021	2022
67	440-4030-533.47-20	Copier	500	Inflation	508	520	532	545	558
68	440-4030-533.48-10	Promotional Activities	500	Inflation	508	520	532	545	558
69	440-4030-533.49-01	Cost Allocation [2]	131,863	Labor	127,414	131,236	135,174	139,229	143,406
70	440-4030-533.49-10	Other Charges/Obligations	16,600	Inflation	16,866	17,254	17,668	18,092	18,526
71	440-4030-533.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
72	440-4030-533.51-10	Office Supplies	650	Inflation	660	676	692	708	725
73	440-4030-533.52-10	Operating Supplies	34,500	Inflation	35,052	35,858	36,719	37,600	38,502
74	440-4030-533.52-20	Unleaded & Diesel	2,000	Fuel	2,100	2,205	2,315	2,431	2,553
75	440-4030-533.52-25	Bulk Fuel	6,000	Fuel	6,300	6,615	6,946	7,293	7,658
76	440-4030-533.52-30	Uniforms	1,575	Inflation	1,600	1,637	1,676	1,717	1,758
77	440-4030-533.52-50	Chemical	341,250	W-Chem	358,978	377,689	397,374	418,083	439,869
78	440-4030-533.54-10	Books, Pubs, Subs, & Mem	1,980	Inflation	2,012	2,058	2,107	2,158	2,210
79	440-4030-533.54-20	Educational Development	1,075	Inflation	1,092	1,117	1,144	1,172	1,200
80		Subtotal Operating Expenses	\$906,938		\$936,638	\$976,884	\$1,019,054	\$1,063,158	\$1,109,286
81		Total Water Department	\$1,617,421		\$1,696,827	\$1,769,615	\$1,846,297	\$1,927,039	\$2,012,106
	440-4040-535	Wastewater Department							
82	440-4040-535.12-10	Regular Salaries	\$0	Labor	\$0	\$0	\$0	\$0	\$0
83	AddPerWastewater	Additional Personnel	0	Input	0	0	0	0	0
84	440-4040-535.13-10	Other Salaries	0	Labor	0	0	0	0	0
85	440-4040-535.14-10	Overtime	0	Labor	0	0	0	0	0
86	440-4040-535.15-30	Cell Phone	0	Inflation	0	0	0	0	0
87	440-4040-535.15-40	Insurance Payback	0	Health-Ins	0	0	0	0	0
88	440-4040-535.15-60	Boot Allowance	0	Inflation	0	0	0	0	0
89	440-4040-535.21-10	FICA Taxes	0	Labor	0	0	0	0	0
90	440-4040-535.21-20	Medicare	0	Labor	0	0	0	0	0
91	440-4040-535.22-10	Retirement Contributions	0	Labor	0	0	0	0	0
92	440-4040-535.22-20	DCSE	0	Inflation	0	0	0	0	0
93	440-4040-535.23-10	Life Insurance	0	General-Ins	0	0	0	0	0
94	440-4040-535.23-20	Group Medical Insurance	0	Health-Ins	0	0	0	0	0
95	440-4040-535.23-30	Dental Insurance	0	Health-Ins	0	0	0	0	0
96	440-4040-535.23-40	Long Term Disability	0	Health-Ins	0	0	0	0	0
97	440-4040-535.23-90	OPEB	0	Marginal	0	0	0	0	0
98	440-4040-535.24-10	Worker's Compensation	0	Labor	0	0	0	0	0
99		Subtotal Personnel Expenses	\$0		\$0	\$0	\$0	\$0	\$0
		Operating Expenses							
100	440-4040-535.31-10	Professional Services	\$0	Contractual	\$0	\$0	\$0	\$0	\$0
101	440-4040-535.34-10	Other Contractual Service	0	Contractual	0	0	0	0	0
102	440-4040-535.40-10	Travel & Per Diem	0	Inflation	0	0	0	0	0
103	440-4040-535.41-10	Telephone	0	Inflation	0	0	0	0	0
104	440-4040-535.41-15	Cellular	0	Inflation	0	0	0	0	0
105	440-4040-535.41-20	Internet	0	Inflation	0	0	0	0	0
106	440-4040-535.41-30	Legal Ads	0	Inflation	0	0	0	0	0
107	440-4040-535.41-40	Postage	0	Inflation	0	0	0	0	0
108	440-4040-535.43-10	Electric	0	WW-Elec	0	0	0	0	0
109	440-4040-535.43-30	Water / Sewer / Trash	0	Inflation	0	0	0	0	0
110	440-4040-535.44-10	Rent	0	Inflation	0	0	0	0	0
111	440-4040-535.46-10	Repair & Maintenance	0	Repair	0	0	0	0	0
112	440-4040-535.46-20	Fleet Charges	0	Repair	0	0	0	0	0
113	440-4040-535.47-10	Printing & Binding	0	Inflation	0	0	0	0	0
114	440-4040-535.47-20	Copier	0	Inflation	0	0	0	0	0
115	440-4040-535.48-10	Promotional Activities	0	Inflation	0	0	0	0	0
116	440-4040-535.49-01	Cost Allocation [2]	0	Labor	0	0	0	0	0
117	440-4040-535.49-10	Other Charges/Obligations	0	Inflation	0	0	0	0	0
118	440-4040-535.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
119	440-4040-535.51-10	Office Supplies	0	Inflation	0	0	0	0	0
120	440-4040-535.52-10	Operating Supplies	0	Inflation	0	0	0	0	0
121	440-4040-535.52-20	Unleaded & Diesel	0	Fuel	0	0	0	0	0
122	440-4040-535.52-25	Bulk Fuel	0	Fuel	0	0	0	0	0
123	440-4040-535.52-30	Uniforms		Inflation WW Chem	0	0		0	0
124	440-4040-535.52-50 440-4040-535.54-10	Chemical	0	WW-Chem Inflation			0		0
125 126	440-4040-535.54-10 440-4040-535.54-20	Books, Pubs, Subs, & Mem Educational Development	0	Inflation Inflation	0	0	0	0	0
	440-4040-333.34-20	•		Illiation					
127		Subtotal Operating Expenses	\$0		\$0	\$0	\$0	\$0	\$0
128		Total Wastewater Department	\$0		\$0	\$0	\$0	\$0	\$0
	440-4050-539	Wastewater Collections							
129	440-4050-539.12-10	Regular Salaries	\$0	Labor	\$0	\$0	\$0	\$0	\$0
130	AddPerCollections	Additional Personnel	0	Input	0	0	0	0	0
131	440-4050-539.14-10	Overtime	0	Labor	0	0	0	0	0
132	440-4050-539.15-30	Cell Phone	0	Inflation	0	0	0	0	0

Projection of Water System Operating Expenses

Lina			A directed [1]	Escalation	Drainatad	Die	aal Vaar Ending	Cantambar 20th	
Line No.	Cost Center Code	Description	Adjusted [1] 2017	Escalation Factor	Projected 2018	2019	cal Year Ending 2020	2021	2022
133	440-4050-539.15-60	Boot Allowance	0	Inflation	0	0	0	0	0
134	440-4050-539.21-10	FICA Taxes	0	Labor	0	0	0	0	0
135	440-4050-539.21-20	Medicare	0	Labor	0	0	0	0	0
136	440-4050-539.22-10	Retirement Contributions	0	Labor	0	0	0	0	0
137	440-4050-539.22-20	DCSE	0	Labor	0	0	0	0	0
138	440-4050-539.23-10	Life Insurance	0	General-Ins	0	0	0	0	0
139	440-4050-539.23-20	Group Medical Insurance	0	Health-Ins	0	0	0	0	0
140	440-4050-539.23-30	Dental Insurance	0	Health-Ins	0	0	0	0	0
141	440-4050-539.23-40	Long Term Disability	0	Health-Ins	0	0	0	0	0
142	440-4050-539.23-90	OPEB Expense	0	Marginal	0	0	0	0	0
143	440-4050-539.24-10	Worker's Compensation	0	Labor	0	0	0	0	0
144		Subtotal Personnel Expenses	\$0		\$0	\$0	\$0	\$0	\$0
		Operating Expenses							
145	440-4050-539.34-10	Other Contractual Service	\$0	Contractual	\$0	\$0	\$0	\$0	\$0
146	440-4050-539.40-10	Travel & Per Diem	0	Inflation	0	0	0	0	0
147	440-4050-539.41-10	Telephone	0	Inflation	0	0	0	0	0
148	440-4050-539.41-15	Cellular	0	Inflation	0	0	0	0	0
149	440-4050-539.41-20	Internet	0	Inflation	0	0	0	0	0
150	440-4050-539.43-10	Electric	0	WW-Elec	0	0	0	0	0
151	440-4050-539.43-30	Water / Sewer / Trash	0	Inflation	0	0	0	0	0
152	440-4050-539.44-10	Rent	0	Inflation	0	0	0	0	0
153	440-4050-539.46-10	Repair & Maintenance	0	Repair	0	0	0	0	0
154	440-4050-539.46-20	Fleet Charges	0	Repair	0	0	0	0	0
155	440-4050-539.47-10	Printing & Binding	0	Inflation	0	0	0	0	0
156	440-4050-539.47-20	Copier	0	Inflation	0	0	0	0	0
157	440-4050-539.49-01	Cost Allocation [2]	0	Labor	0	0	0	0	0
158	440-4050-539.49-10	Other Charges/Obligations	0	Inflation	0	0	0	0	0
159	440-4050-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
160	440-4050-539.51-10	Office Supplies	0	Inflation	0	0	0	0	0
161	440-4050-539.52-10	Operating Supplies	0	Inflation	0	0	0	0	0
162	440-4050-539.52-20	Unleaded & Diesel	0	Fuel	0	0	0	0	0
163	440-4050-539.52-30	Uniforms	0	Inflation	0	0	0	0	0
164	440-4050-539.52-50	Chemical	0	WW-Chem	0	0	0	0	0
165	440-4050-539.54-10	Books, Pubs, Subs, & Mem	0	Inflation	0	0	0	0	0
166	440-4050-539.54-20	Educational Development	0	Inflation	Ü	0	0	U	0
167		Subtotal Operating Expenses	\$0		\$0	\$0	\$0	\$0	\$0
167 168		Subtotal Operating Expenses Total Wastewater Collections	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	440-4080-539							<u> </u>	
168		Total Wastewater Collections Field Operations	\$0	Labor	\$0	\$0	\$0	\$0	\$0
168 169	440-4080-539.12-10	Total Wastewater Collections Field Operations Regular Salaries	\$0 \$256,921	Labor	\$0	\$0 \$272,567	\$0 \$280,744	\$0 \$289,166	\$0 \$297,841
168 169 170	440-4080-539.12-10 AddPerFieldOps	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel	\$0 \$256,921 0	Input	\$0 \$264,628 0	\$0 \$272,567 0	\$0 \$280,744 0	\$0 \$289,166 35,354	\$0 \$297,841 36,415
168 169 170 171	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA	\$0 \$256,921 0 11,192	Input Labor	\$0 \$264,628 0 11,528	\$0 \$272,567 0 11,874	\$0 \$280,744 0 12,230	\$0 \$289,166 35,354 12,597	\$297,841 36,415 12,975
168 169 170 171 172	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime	\$0 \$256,921 0 11,192 0	Input Labor Labor	\$0 \$264,628 0 11,528 0	\$272,567 0 11,874 0	\$280,744 0 12,230 0	\$289,166 35,354 12,597 0	\$297,841 36,415 12,975 0
168 169 170 171 172 173	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone	\$0 \$256,921 0 11,192 0 787	Input Labor Labor Inflation	\$0 \$264,628 0 11,528 0 800	\$0 \$272,567 0 11,874 0 818	\$280,744 0 12,230 0 838	\$289,166 35,354 12,597 0 858	\$297,841 36,415 12,975 0 878
169 170 171 172 173 174	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance	\$0 \$256,921 0 11,192 0 787 815	Input Labor Labor Inflation Inflation	\$0 \$264,628 0 11,528 0 800 828	\$272,567 0 11,874 0 818 847	\$280,744 0 12,230 0 838 867	\$289,166 35,354 12,597 0 858 888	\$297,841 36,415 12,975 0 878 909
169 170 171 172 173 174 175	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes	\$256,921 0 11,192 0 787 815	Input Labor Labor Inflation Inflation Labor	\$0 \$264,628 0 11,528 0 800 828 15,451	\$272,567 0 11,874 0 818 847 15,914	\$280,744 0 12,230 0 838 867 16,391	\$289,166 35,354 12,597 0 858 888 16,883	\$0 \$297,841 36,415 12,975 0 878 909 17,390
168 169 170 171 172 173 174 175 176	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.13-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare	\$256,921 0 11,192 0 787 815 15,001 3,508	Input Labor Labor Inflation Inflation Labor Labor	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613	\$0 \$272,567 0 11,874 0 818 847 15,914 3,722	\$280,744 0 12,230 0 838 867 16,391 3,833	\$289,166 35,354 12,597 0 858 888 16,883 3,948	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067
169 170 171 172 173 174 175	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.21-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes	\$256,921 0 11,192 0 787 815 15,001 3,508	Input Labor Labor Inflation Inflation Labor Labor Labor Labor	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766
168 169 170 171 172 173 174 175 176 177	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.13-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE	\$256,921 0 11,192 0 787 815 15,001 3,508	Input Labor Labor Inflation Inflation Labor Labor	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613	\$0 \$272,567 0 11,874 0 818 847 15,914 3,722	\$280,744 0 12,230 0 838 867 16,391 3,833	\$289,166 35,354 12,597 0 858 888 16,883 3,948	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067
168 169 170 171 172 173 174 175 176 177	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.22-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078
168 169 170 171 172 173 174 175 176 177 178	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184
168 169 170 171 172 173 174 175 176 177 178 179	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-30	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978	\$0 \$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360
168 169 170 171 172 173 174 175 176 177 178 179 180 181	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-30 440-4080-539.23-30 440-4080-539.23-30	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability	\$0 \$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins	\$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728	\$0 \$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631	\$297.841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994
168 169 170 171 172 173 174 175 176 177 188 179 180 181 182	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247
168 169 170 171 172 173 174 175 176 177 180 181 182 183	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215 12,989	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379
168 169 170 171 172 173 174 175 176 177 180 181 182 183	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887	\$0 \$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482
168 169 170 171 172 173 174 175 176 177 180 181 182 183	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711	\$0 \$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215 12,989 \$539,568	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482
168 169 170 171 172 173 174 175 176 177 180 181 182 183	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-30 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887	\$0 \$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482
168 169 170 171 172 173 174 175 176 177 178 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Group Medical Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,728 3,120 11,887 \$438,711	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215 12,989 \$539,568	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215 12,989 \$539,568	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482
168 169 170 171 172 173 174 175 176 177 188 189 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711 \$337 1,597 0	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482
168 169 170 171 172 173 174 175 176 177 181 182 183 184 185 186 187 188 189	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.31-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-12 440-4080-539.41-20 440-4080-539.41-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239 6	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215 12,989 \$539,568	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7
168 169 170 171 172 173 174 175 176 177 178 180 181 182 183 184 185 186 187 188 189 190 191	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-20 440-4080-539.41-20 440-4080-539.41-20 440-4080-539.41-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Group Medical Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6 6	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation Inflation Inflation	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239 6 301	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6 308	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6 315	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568	\$297.841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184 185 186 187 188 189 190 191 192	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-10 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6 6 296 80,307	Input Labor Labor Inflation Inflation Labor Labor Labor Cabor General-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation Repair	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239 6 301 82,716	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6 308 85,198	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6 315 87,754	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568 \$379 1,713 0 517 256 6 323 90,386	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7 7 331 93,098
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184 185 186 187 188 189 190 191 192 193	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6 296 80,307 16,892	Input Labor Labor Inflation Inflation Labor Labor Labor Ceneral-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,728 3,120 11,887 \$337 1,597 0 482 239 6 301 82,716 17,399	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6 308 85,198 17,921	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6 315 87,754 18,459	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568 \$379 1,713 0 517 256 6 323 90,386 19,012	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7 331 93,098 19,583
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.12-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-15 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2]	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6 80,307 16,892 61,574	Input Labor Labor Inflation Inflation Labor Labor Labor Ceneral-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239 6 301 82,716 17,399 69,325	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6 308 85,198 17,921 71,405	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6 315 87,754 18,459 73,547	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568 \$379 1,713 0 517 256 6 323 90,386 19,012 75,753	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7 331 93,098 19,583 78,026
168 169 170 171 172 173 174 175 176 177 178 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.13-30 440-4080-539.15-30 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.49-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6 296 80,307 16,892 61,574 2,963	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation Repair Repair Labor Inflation	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239 6 301 82,716 17,399 69,325 3,011	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6 308 85,198 17,921 71,405 3,080	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6 315 87,754 18,459 73,547 3,154	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215 12,989 \$539,568 \$379 1,713 0 517 256 6 323 90,386 19,012 75,753 3,230	\$297.841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7 331 93,098 19,583 78,026 3,307
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.49-10 440-4080-539.49-10 440-4080-539.49-01 440-4080-539.49-01	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3]	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6 6 296 80,307 16,892 61,574 2,963 0	Input Labor Labor Inflation Inflation Inflation Labor Labor Cabor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Inflation	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239 6 301 82,716 17,399 69,325 3,011 0	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6 308 85,198 17,921 71,405 3,080 0	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6 315 87,754 18,459 73,547 3,154 0	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215 12,989 \$539,568 \$379 1,713 0 517 256 6 323 90,386 19,012 75,753 3,230 0	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7 331 93,098 19,583 78,026 3,307 0 265 24,628
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.12-10 440-4080-539.15-60 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.45-10 440-4080-539.52-10 440-4080-539.52-10 440-4080-539.52-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6 80,307 16,892 61,574 2,963 0 237 22,068 14,817	Input Labor Labor Inflation Inflation Labor Labor Labor Cabor Cabor General-Ins Health-Ins Health-Ins Health-Ins Health-Ins Inflation Eliminate Inflation Inflation Inflation Inflation	\$0 \$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239 6 301 82,716 17,399 69,325 3,011 0 241 22,421 15,558	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6 308 85,198 17,921 71,405 3,080 0 246 22,937 16,336	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6 315 87,754 18,459 73,547 3,154 0 252 23,487 17,152	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,964 3,631 3,215 12,989 \$539,568 \$379 1,713 0 517 256 6 323 90,386 19,012 75,753 3,230 0 258 24,051 18,010	\$0 \$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7 331 93,098 19,583 78,026 3,307 0 265 24,628 18,910
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.11-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies	\$256,921 0 11,192 0 787 815 15,001 3,508 19,638 1,078 77,399 2,308 2,115 3,089 11,541 \$405,392 \$324 1,572 0 474 235 6 296 80,307 16,892 61,574 2,963 0 0 237 22,068	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation	\$264,628 0 11,528 0 800 828 15,451 3,613 20,227 1,078 99,845 2,978 2,728 3,120 11,887 \$438,711 \$337 1,597 0 482 239 6 301 82,716 17,399 69,325 3,011 0 241 22,421	\$272,567 0 11,874 0 818 847 15,914 3,722 20,834 1,078 109,830 3,276 3,001 3,151 12,243 \$459,155 \$351 1,634 0 493 245 6 308 85,198 17,921 71,405 3,080 0 246 22,937	\$280,744 0 12,230 0 838 867 16,391 3,833 21,459 1,078 120,813 3,603 3,301 3,183 12,611 \$480,951 \$365 1,673 0 505 250 6 315 87,754 18,459 73,547 3,154 0 252 23,487	\$289,166 35,354 12,597 0 858 888 16,883 3,948 22,103 1,078 132,894 3,631 3,215 12,989 \$539,568 \$379 1,713 0 517 256 6 323 90,386 19,012 75,753 3,230 0 258 24,051	\$297,841 36,415 12,975 0 878 909 17,390 4,067 22,766 1,078 146,184 4,360 3,994 3,247 13,379 \$565,482 \$394 1,754 0 529 263 7 331 93,098 19,583 78,026 3,307 0 265 24,628

Projection of Water System Operating Expenses

Conclusion Con	Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Endin	g September 30th	ı ,
Description Company Educational Development Last		Cost Center Code	Description							
Auto-5555-500_2-10	203		Subtotal Operating Expenses	\$204,356		\$216,264	\$222,850	\$229,676	\$236,719	\$243,985
Section Continue	204		Total Field Operations	\$609,748		\$654,975	\$682,005	\$710,627	\$776,286	\$809,467
240-555-580-3-120		440-5555-580, 581, 589	Non-Departmental [4]							
240-555-580-3-120	205	440-5555-580.22-10	Retirement Contributions	\$111.774	Labor	\$115.127	\$118.581	\$122,138	\$125.802	\$129,576
208 440-5555-580-34-10 Accounting & Auditing G.86 General-Initiality G.886 General-Initia										
200 440-5555-\$004-515 Operating Supplies Caster Continuation Caster Continuati	207		Professional Services	0	Eliminate	0	0	0	0	0
201 440-5555-804-519 Property 0 Eliminate 0 0 0 0 0 0 0 0 0				0	Eliminate					0
211 440-5555-88014-29 Automobile 0	209	440-5555-580.45-10	General Liability	6,386	General-Ins	6,386	6,386	6,386	6,386	6,386
221 440-5555-8014-525 Automobile 0 Eliminate 0 0 0 0 0 0 0 0 0	210		Property	0	Eliminate	0	0	0	0	0
213	211	440-5555-580.45-20	Public Officials	5,497	Labor	5,661	5,831	6,006	6,186	6,372
214 440-5555-\$80,940-10 Other Charges Obligations O	212	440-5555-580.45-25	Automobile	0	Eliminate	0	0	0	0	0
215 440-5555-\$8049-90 Bank Charges 0 Bliminate 0 0 0 0 0 0 0 0 0	213	440-5555-580.45-35	Environmental Liability	1,664	Inflation	1,690	1,729	1,770	1,813	1,856
215 440-5555-8040-9-0 Bank Charges 0 Eliminate 0 0 0 0 0 0 0 0 0	214	440-5555-580.49-10	Other Charges/Obligations	0	Inflation	0	0	0	0	0
217 440-5555-880,9-60 Hurricane Charges 176,594 Eliminate 0	215	440-5555-580.49-20		0	Eliminate	0	0	0	0	0
218 440-5555-880-32-10 Operating Supplies O Eliminate O O O O O O	216	440-5555-580.49-50	Write Off	0	Eliminate	0	0	0	0	0
219 440-5555-580-10 Depreciation Department Dep	217	440-5555-580.49-60	Hurricane Charges	176,594	Eliminate	0	0	0	0	0
220 440-5555-580-61-10 Machinery & Equipment 0 Eliminate 0 0 0 0 0 0 0 0 0	218	440-5555-580.52-10	Operating Supplies	0	Eliminate	0	0	0	0	0
221 440-5555-580,71-24 August A	219	440-5555-580.59-10	Depreciation	0	Eliminate	0	0	0	0	0
223 440-5555-58071-15 JCI Meters 0 Eliminate 0 0 0 0 0 0 0 0 0	220	440-5555-580.64-10	Machinery & Equipment	0	Eliminate	0	0	0	0	0
223	221	440-5555-580.64-20	Motor Vehicles	0	Eliminate	0	0	0	0	0
224 440-5555-88071-26 BBT SRF Refinance 2012 0	222	440-5555-580.71-15	JCI Meters	0	Eliminate	0	0	0	0	0
225 440-5555-580.71-28 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 0 0 0	223	440-5555-580.71-24	Refunding Bond Series 09	0	Eliminate	0	0	0	0	0
226 440-5555-\$80,71-29 St. Rev. Fund-WNTP R&R 2013 O Eliminate O O O O O	224	440-5555-580.71-26	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
227	225	440-5555-580.71-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0
229 440-5555-580,72-13 BOA Obligation #265 0 Eliminate 0 0 0 0 0 0 0 0 0	226	440-5555-580.71-29	St Rev Fund-WWTP R&R 2013	0	Eliminate	0	0	0	0	0
229 440-5555-580,72-20 State Revolving Fund 0 Eliminate 0 0 0 0 0 0 0 0 0	227	440-5555-580.71-38	BBT W&S Ref Rev Bnd 2016	0	Eliminate	0	0	0	0	0
230 440-5555-880.72-20 State Revolving Fund 0 Eliminate 0 0 0 0 0 0 0 0 0	228	440-5555-580.72-13	BOA Obligation #265	0	Eliminate	0	0	0	0	0
231 440-5555-880.72-26 Refunding Bond Series 09 0 Eliminate 0 0 0 0 0 0 0 0 0	229	440-5555-580.72-15	JCI Meters	0	Eliminate	0	0	0	0	0
232 440-5555-880.72-26 BBT SRF Refinance 2012 0 Eliminate 0 0 0 0 0 0 0 0 0	230	440-5555-580.72-20	State Revolving Fund	0	Eliminate	0	0	0	0	0
233 440-5555-\$80,72-28 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 0 0 0	231	440-5555-580.72-24	Refunding Bond Series 09	0	Eliminate	0	0	0	0	0
234 440-5555-580,72-29 St Rev Fund-WWTP R&R 2013 0 Eliminate 0 0 0 0 0 0	232	440-5555-580.72-26	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
Adv-5555-580.72-38 BBT W&S Ref Rev Bnd 2016 O Eliminate O O O O O O O O O	233	440-5555-580.72-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0
236 440-5555-\$80,73-11 2013 SunTrust JCI	234	440-5555-580.72-29	St Rev Fund-WWTP R&R 2013	0	Eliminate	0	0	0	0	0
237 440-5555-8073-21 Bond Issuance Cost - SRF 0 Eliminate 0 0 0 0 0 0 0 0 0	235	440-5555-580.72-38	BBT W&S Ref Rev Bnd 2016	0	Eliminate	0	0	0	0	0
238	236	440-5555-580.73-11	2013 SunTrust JCI	0	Eliminate	0	0	0	0	0
239	237	440-5555-580.73-21	Bond Issuance Cost - SRF	0	Eliminate	0	0	0	0	0
240 440-5555-581.03-31 Capital Fund 0 Eliminate 0 0 0 0 0 0 0 0 0	238	440-5555-580.73-41	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
241 440-5555-581.04-44 Renewal And Replacement 0 Eliminate 0 0 0 0 0 0 0 0 0	239	440-5555-580.73-42	Cap Imp Rev Note Srs 2014	0	Eliminate	0	0	0	0	0
242 440-5555-581.04-45 Wtr/Swr Rate Stabilization 0 Eliminate 0 0 0 0 0 243 440-5555-581.04-50 Public Works Complex - Debt Service 0 Eliminate 0 0 0 0 0 244 440-5555-581.05-01 MIS 0 Eliminate 0 0 0 0 0 0 245 440-5555-589.50-50 Stabilization - Estimated Savings 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td>240</td><td>440-5555-581.03-31</td><td>Capital Fund</td><td>0</td><td>Eliminate</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></t<>	240	440-5555-581.03-31	Capital Fund	0	Eliminate	0	0	0	0	
243 440-5555-581.04-50 Public Works Complex - Debt Service 0 Eliminate 0 0 0 0 0 244 440-5555-581.05-01 MIS 0 Eliminate 0 0 0 0 0 245 440-5555-589.50-50 Stabilization - Estimated Savings 0 Eliminate 0 0 0 0 0 246 440-5555-589.10-01 General Fund 0 Eliminate 0 0 0 0 0 0 247 440-5555-589.10-01 Current Year Unreserved 0 Eliminate 0 0 0 0 0 0 248 Total Non-Departmental \$301,913 \$128,864 \$132,526 \$136,300 \$140,187 \$144,190 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$28,826 Input \$29,367 \$30,557 \$31,810 \$33,482 \$34,881 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 10,449	241	440-5555-581.04-44	Renewal And Replacement	0	Eliminate	0	0	0	0	0
244 440-5555-581.05-01 MIS 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 2 8 <th< td=""><td>242</td><td>440-5555-581.04-45</td><td>Wtr/Swr Rate Stabilization</td><td>0</td><td>Eliminate</td><td></td><td></td><td></td><td></td><td></td></th<>	242	440-5555-581.04-45	Wtr/Swr Rate Stabilization	0	Eliminate					
245 440-5555-589,50-50 Stabilization - Estimated Savings 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	243	440-5555-581.04-50	Public Works Complex - Debt Service	0	Eliminate	0	0	0	0	0
246 440-5555-581.10-01 General Fund Current Year Unreserved 0 Eliminate Dilminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	244	440-5555-581.05-01	MIS	0	Eliminate					
247 440-5555-589.10-01 Current Year Unreserved 0 Eliminate 0 0 0 0 0 0 248 Total Non-Departmental \$301,913 \$128,864 \$132,526 \$136,300 \$140,187 \$144,190 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$28,826 Input \$29,367 \$30,557 \$31,810 \$33,482 \$34,881 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 10,449 Input 11,348 12,397 13,543 14,795 16,163 251 Other Other Adjustments - Retirement Benefits 32,981 W-Op 33,607 34,976 36,417 38,337 39,948 252 Total Other Adjustments \$72,256 \$74,323 \$77,931 \$81,771 \$86,615 \$90,991	245	440-5555-589.50-50	Stabilization - Estimated Savings	0	Eliminate				-	
248 Total Non-Departmental \$301,913 \$128,864 \$132,526 \$136,300 \$140,187 \$144,190 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$28,826 Input \$29,367 \$30,557 \$31,810 \$33,482 \$34,881 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 10,449 Input 11,348 12,397 13,543 14,795 16,163 251 Other Other Adjustments - Retirement Benefits 32,981 W-Op 33,607 34,976 36,417 38,337 39,948 252 Total Other Adjustments \$72,256 \$74,323 \$77,931 \$81,771 \$86,615 \$90,991	246	440-5555-581.10-01	General Fund	0	Eliminate	0	0	0		
Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$28,826 Input \$29,367 \$30,557 \$31,810 \$33,482 \$34,881 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 10,449 Input 11,348 12,397 13,543 14,795 16,163 251 Other Other Adjustments - Retirement Benefits 32,981 W-Op 33,607 34,976 36,417 38,337 39,948 252 Total Other Adjustments \$72,256 \$74,323 \$77,931 \$81,771 \$86,615 \$90,991	247	440-5555-589.10-01	Current Year Unreserved	0	Eliminate	0	0	0	0	0
249 Contingency Contingency - 1.00% of O&M [5] \$28,826 Input \$29,367 \$30,557 \$31,810 \$33,482 \$34,881 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 10,449 Input 11,348 12,397 13,543 14,795 16,163 251 Other Other Adjustments - Retirement Benefits 32,981 W-Op 33,607 34,976 36,417 38,337 39,948 252 Total Other Adjustments \$72,256 \$74,323 \$77,931 \$81,771 \$86,615 \$90,991	248		Total Non-Departmental	\$301,913		\$128,864	\$132,526	\$136,300	\$140,187	\$144,190
250 Bad Debt 250 Bad Debt Expense - 0.25% of Rate Revs. [6] 10,449 Input 11,348 12,397 13,543 14,795 16,163 251 Other Other Adjustments - Retirement Benefits 32,981 W-Op 33,607 34,976 36,417 38,337 39,948 252 Total Other Adjustments \$72,256 \$74,323 \$77,931 \$81,771 \$86,615 \$90,991			Other Adjustments							
250 Bad Debt 250 Bad Debt Expense - 0.25% of Rate Revs. [6] 10,449 Input 11,348 12,397 13,543 14,795 16,163 251 Other Other Adjustments - Retirement Benefits 32,981 W-Op 33,607 34,976 36,417 38,337 39,948 252 Total Other Adjustments \$72,256 \$74,323 \$77,931 \$81,771 \$86,615 \$90,991	249	Contingency	Contingency - 1.00% of O&M [5]	\$28,826	Input	\$29,367	\$30,557	\$31,810	\$33,482	\$34,881
251 Other Other Adjustments - Retirement Benefits 32,981 W-Op 33,607 34,976 36,417 38,337 39,948 252 Total Other Adjustments \$72,256 \$74,323 \$77,931 \$81,771 \$86,615 \$90,991										
			•							
253 Grand Total Operating Budget \$2,954,877 \$3,011,050 \$3,133,665 \$3,262,784 \$3,434,815 \$3,579,082	252		Total Other Adjustments	\$72,256		\$74,323	\$77,931	\$81,771	\$86,615	\$90,991
	253		Grand Total Operating Budget	\$2,954,877		\$3,011,050	\$3,133,665	\$3,262,784	\$3,434,815	\$3,579,082

Footnotes:

- [1] Fiscal Year 2017 amounts shown based on Table 1-5.
- [2] Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.
- Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes.

 These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.
- [4] Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
- [5] A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
- [6] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

Projection of Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	Fis	cal Year Ending	September 30th,	
No.	Cost Center Code	Description	2017	Factor	2018	2019	2020	2021	2022
	440-4010-539	Administration Department							
1	440-4010-539.12-10	Regular Salaries	\$143,186	Labor	\$147,482	\$151,906	\$156,464	\$161,158	\$165,992
2	440-4010-539.12-10	Overtime	\$145,160 0	Labor	0	\$151,900 0	\$150,404	0	\$105,992
3	440-4010-539.15-30	Cell Phone	1,109	Inflation	1,127	1,153	1,180	1,209	1,238
4	440-4010-539.15-60	Boot Allowance	70	Inflation	71	73	74	76	78
5	440-4010-539.21-10	FICA Taxes	8,902	Labor	9,169	9,444	9,727	10,019	10,320
6	440-4010-539.21-10	Medicare	2,082	Labor	2,144	2,209	2,275	2,343	2,414
7	440-4010-539.21-20	Retirement Contributions	7,837	Labor	8,072	8,314	8,564	8,821	9,085
8	440-4010-539.22-10	DCSE	13,908	Labor	14,325	14,755	15,198	15,654	16,123
9	440-4010-539.22-20	Life Insurance	645	General-Ins	645	645	645	645	645
10	440-4010-539.23-20	Group Medical Insurance	24,808	Health-Ins	32,003	35,203	38,723	42,596	46,855
11	440-4010-539.23-30	Dental Insurance	1,128	Health-Ins	1,455	1,601	1,761	1,937	2,130
12	440-4010-539.23-40	Long Term Disability	1,163	Health-Ins	1,501	1,651	1,816	1,997	2,197
13	440-4010-539.23-90	OPEB Expense	1,212	Marginal	1,224	1,236	1,249	1,261	1,274
14	440-4010-539.24-10	Worker's Compensation	336	Labor	346	356	367	378	389
15		Subtotal Personnel Expenses	\$206,386		\$219,563	\$228,545	\$238,042	\$248,092	\$258,740
13		Subtotal Tersonner Expenses	\$200,380		\$219,505	\$220,545	\$230,042	\$240,092	\$230,740
		Operating Expenses							
16	440-4010-539.34-10	Other Contractual Service	1,428	Contractual	\$1,486	1,545	1,607	1,671	1,738
17	440-4010-539.40-10	Travel & Per Diem	2,182	Inflation	2,217	2,268	2,322	2,378	2,435
18	440-4010-539.41-10	Telephone	0	Inflation	0	0	0	0	0
19	440-4010-539.41-20	Internet	2,068	Inflation	2,101	2,149	2,201	2,254	2,308
20	440-4010-539.41-40	Postage	2,000	Inflation	2,101	12	12	12	12
21	440-4010-539.43-10	Electric	2,190	Electricity	2,299	2,414	2,535	2,662	2,795
22			,						,
	440-4010-539.46-10	Repair & Maintenance	1,175	Repair	1,210	1,247	1,284	1,322	1,362
23	440-4010-539.46-20	Fleet Charges	1,013	Repair	1,043	1,074	1,107	1,140	1,174
24	440-4010-539.47-20	Copier	3,805	Inflation	3,865	3,954	4,049	4,146	4,246
25	440-4010-539.49-01	Cost Allocation [2]	218,804	Labor	335,306	345,365	355,726	366,398	377,390
26	440-4010-539.49-10	Other Charges/Obligations	264	Inflation	268	274	281	288	295
27	440-4010-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
28	440-4010-539.51-10	Office Supplies	839	Inflation	853	872	893	915	937
29	440-4010-539.52-10	Operating Supplies	1,483	Inflation	1,506	1,541	1,578	1,616	1,655
30	440-4010-539.52-20	Unleaded & Diesel	564	Fuel	592	622	653	686	720
31	440-4010-539.52-30	Uniforms	364	Inflation	369	378	387	396	406
32	440-4010-539.54-10	Books, Pubs, Subs, & Mem	4,547	Inflation	4,620	4,726	4,840	4,956	5,075
33	440-4010-539.54-20	Educational Development	1,930	Inflation	1,961	2,006	2,054	2,104	2,154
		a							
34		Subtotal Operating Expenses	\$242,667		\$359,709	\$370,449	\$381,530	\$392,944	\$404,701
34 35		Subtotal Operating Expenses Total Administration Department	\$242,667 \$449,052		\$359,709	\$370,449	\$381,530 \$619,571	\$392,944	\$404,701 \$663,441
	440-4030-533								
35		Total Administration Department Water Department	\$449,052		\$579,273	\$598,994	\$619,571	\$641,036	\$663,441
35 36	440-4030-533.12-10	Total Administration Department Water Department Regular Salaries	\$449,052 \$0	Labor	\$579,273 \$0	\$598,994 \$0	\$619,571 \$0	\$641,036 \$0	\$663,441 \$0
35 36 37	440-4030-533.12-10 AddPerWater	Total Administration Department Water Department Regular Salaries Additional Personnel	\$449,052 \$0 0	Input	\$579,273 \$0 0	\$598,994 \$0 0	\$619,571 \$0 0	\$641,036 \$0 0	\$663,441 \$0 0
35 36 37 38	440-4030-533.12-10 AddPerWater 440-4030-533.12-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA	\$449,052 \$0 0 0	Input Labor	\$579,273 \$0 0	\$598,994 \$0 0	\$619,571 \$0 0	\$641,036 \$0 0	\$663,441 \$0 0
36 37 38 39	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime	\$449,052 \$0 0 0	Input Labor Labor	\$579,273 \$0 0 0	\$598,994 \$0 0 0	\$619,571 \$0 0 0	\$641,036 \$0 0 0	\$663,441 \$0 0 0
36 37 38 39 40	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone	\$449,052 \$0 0 0 0	Input Labor Labor Inflation	\$579,273 \$0 0 0 0	\$598,994 \$0 0 0 0	\$619,571 \$0 0 0 0	\$641,036 \$0 0 0 0	\$663,441 \$0 0 0 0
36 37 38 39 40 41	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.15-60	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance	\$449,052 \$0 0 0 0 0	Input Labor Labor Inflation Inflation	\$579,273 \$0 0 0 0 0	\$598,994 \$0 0 0 0 0	\$619,571 \$0 0 0 0 0	\$641,036 \$0 0 0 0 0	\$663,441 \$0 0 0 0 0
36 37 38 39 40	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone	\$449,052 \$0 0 0 0	Input Labor Labor Inflation	\$579,273 \$0 0 0 0	\$598,994 \$0 0 0 0	\$619,571 \$0 0 0 0	\$641,036 \$0 0 0 0	\$663,441 \$0 0 0 0
36 37 38 39 40 41 42 43	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.13-10 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare	\$449,052 \$0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor	\$579,273 \$0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions	\$449,052 \$0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor	\$579,273 \$0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-10 440-4030-533.22-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE	\$449,052 \$0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor	\$579,273 \$0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.22-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance	\$449,052 \$0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins	\$579,273 \$0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins Health-Ins	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.22-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance	\$449,052 \$0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins	\$579,273 \$0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47 48	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-20 440-4030-533.23-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins Health-Ins	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-30 440-4030-533.23-30 440-4030-533.23-30	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.23-20 440-4030-533.23-30 440-4030-533.23-40	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47 48	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.23-20 440-4030-533.23-30 440-4030-533.23-40	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.23-20 440-4030-533.23-30 440-4030-533.23-40	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47 48 50 51	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.14-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.23-20 440-4030-533.23-30 440-4030-533.23-40	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-30 440-4030-533.23-30 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.23-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.23-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 \$0 0 \$0 0 \$0 0 \$0 0 0 \$0 0 0 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-60 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-10 440-4030-533.23-20 440-4030-533.23-20 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.31-10 440-4030-533.34-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-30 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.31-10 440-4030-533.31-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Inflation	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.15-20 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.24-10 440-4030-533.34-10 440-4030-533.41-11 440-4030-533.41-11	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cellular	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Inflation Inflation	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-30 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.23-10 440-4030-533.31-10 440-4030-533.31-10 440-4030-533.41-11 440-4030-533.41-11 440-4030-533.41-15 440-4030-533.41-15	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cellular Internet	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Ontractual Contractual Inflation Inflation Inflation Inflation	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-10 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.24-11 440-4030-533.41-11 440-4030-533.41-11 440-4030-533.41-15 440-4030-533.41-12 440-4030-533.41-20 440-4030-533.41-20	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cellular Internet Legal Ads	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Inflation Inflation Inflation Inflation Inflation	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.22-10 440-4030-533.23-10 440-4030-533.23-20 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.31-10 440-4030-533.31-10 440-4030-533.41-11 440-4030-533.41-11 440-4030-533.41-12 440-4030-533.41-20 440-4030-533.41-30 440-4030-533.41-30	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cellular Internet Legal Ads Postage	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.13-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-30 440-4030-533.23-40 440-4030-533.23-40 440-4030-533.24-10 440-4030-533.31-10 440-4030-533.41-10 440-4030-533.41-11 440-4030-533.41-12 440-4030-533.41-12 440-4030-533.41-20 440-4030-533.41-20 440-4030-533.41-30 440-4030-533.41-30 440-4030-533.41-30 440-4030-533.41-30 440-4030-533.41-30	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Uar Internet Legal Ads Postage Electric	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.15-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-40 440-4030-533.24-10 440-4030-533.41-10 440-4030-533.41-11 440-4030-533.41-15 440-4030-533.41-10 440-4030-533.41-20 440-4030-533.41-20 440-4030-533.41-40 440-4030-533.41-40 440-4030-533.41-40 440-4030-533.41-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cell Phone Cell Phone Cellular Internet Legal Ads Postage Electric Rent	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 64 64 64 64 65 65 66 66 67 67 68 68 68 68 68 68 68 68 68 68	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-30 440-4030-533.23-30 440-4030-533.23-40 440-4030-533.23-10 440-4030-533.24-10 440-4030-533.34-10 440-4030-533.41-15 440-4030-533.41-15 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cell Phone Cellular Internet Legal Ads Postage Electric Rent Repair & Maintenance	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 64 65 64 65 65 66 67 67 67 67 67 67 67 67 67	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.22-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.23-10 440-4030-533.24-10 440-4030-533.41-11 440-4030-533.41-11 440-4030-533.41-11 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cellular Internet Legal Ads Postage Electric Rent Repair & Maintenance Fleet Charges	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Repair Repair	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 64 64 64 64 65 66 67 67 68 68 68 68 68 68 68 68 68 68	440-4030-533.12-10 AddPerWater 440-4030-533.12-20 440-4030-533.12-30 440-4030-533.15-30 440-4030-533.21-10 440-4030-533.21-10 440-4030-533.21-20 440-4030-533.22-20 440-4030-533.23-10 440-4030-533.23-30 440-4030-533.23-30 440-4030-533.23-40 440-4030-533.23-10 440-4030-533.24-10 440-4030-533.34-10 440-4030-533.41-15 440-4030-533.41-15 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10 440-4030-533.41-10	Total Administration Department Water Department Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare Retirement Contributions DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Expenses Operating Expenses Professional Services Other Contractual Service Travel & Per Diem Telephone Cell Phone Cell Phone Cellular Internet Legal Ads Postage Electric Rent Repair & Maintenance	\$449,052 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Contractual Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair	\$579,273 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$598,994 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$619,571 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$641,036 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$663,441 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Projection of Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Ending	September 30th	1,
No.	Cost Center Code	Description	2017	Factor	2018	2019	2020	2021	2022
	440 4000 500 45 00		0	T G .:	0	0	0	0	0
67 68	440-4030-533.47-20 440-4030-533.48-10	Copier Promotional Activities	0	Inflation Inflation	0	0	0	0	0
69	440-4030-533.49-01	Cost Allocation [2]	0	Labor	0	0	0	0	0
70	440-4030-533.49-10	Other Charges/Obligations	0	Inflation	0	0	0	0	0
71	440-4030-533.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
72	440-4030-533.51-10	Office Supplies	0	Inflation	0	0	0	0	0
73	440-4030-533.52-10	Operating Supplies	0	Inflation	0	0	0	0	0
74	440-4030-533.52-20	Unleaded & Diesel	0	Fuel	0	0	0	0	0
75	440-4030-533.52-25	Bulk Fuel	0	Fuel	0	0	0	0	0
76	440-4030-533.52-30	Uniforms	0	Inflation	0	0	0	0	0
77	440-4030-533.52-50	Chemical	0	W-Chem	0	0	0	0	0
78	440-4030-533.54-10	Books, Pubs, Subs, & Mem	0	Inflation	0	0	0	0	0
79	440-4030-533.54-20	Educational Development	0	Inflation	0	0	0	0	0
80		Subtotal Operating Expenses	\$0		\$0	\$0	\$0	\$0	\$0
81		Total Water Department	\$0		\$0	\$0	\$0	\$0	\$0
	440-4040-535	Wastewater Department							
82	440-4040-535.12-10	Regular Salaries	\$612,391	Labor	\$630,763	\$649,686	\$669,176	\$689,251	\$709,929
83	AddPerWastewater	Additional Personnel	0	Input	0	0	0	103,547	106,653
84	440-4040-535.13-10	Other Salaries	0	Labor	0	0	0	0	0
85	440-4040-535.14-10	Overtime	0	Labor	0	0	0	0	0
86	440-4040-535.15-30	Cell Phone	1,750	Inflation	1,778	1,819	1,863	1,907	1,953
87	440-4040-535.15-40	Insurance Payback	4,829	Health-Ins	6,229	6,852	7,538	8,291	9,120
88	440-4040-535.15-60	Boot Allowance	1,500	Inflation	1,524	1,559	1,596	1,635	1,674
89	440-4040-535.21-10	FICA Taxes	34,145	Labor	35,169	36,224	37,311	38,430	39,583
90	440-4040-535.21-20	Medicare	7,986	Labor	8,226	8,472	8,727	8,988	9,258
91	440-4040-535.22-10	Retirement Contributions	17,021	Labor	17,532	18,058	18,599	19,157	19,732
92	440-4040-535.22-20	DCSE Life Insurance	56,709	Inflation	57,616	58,942	60,356	61,805	63,288
93 94	440-4040-535.23-10	Group Medical Insurance	2,339	General-Ins	2,339	2,339	2,339	2,339	2,339
94 95	440-4040-535.23-20 440-4040-535.23-30	Dental Insurance	113,689 3,180	Health-Ins Health-Ins	146,659 4,102	161,325 4,512	177,457 4,964	195,203 5,460	214,723 6,006
96	440-4040-535.23-40	Long Term Disability	4,223	Health-Ins	5,448	5,992	6,592	7,251	7,976
97	440-4040-535.23-90	OPEB	6,716	Marginal	6,784	6,851	6,920	6,989	7,059
98	440-4040-535.24-10	Worker's Compensation	19,901	Labor	20,498	21,113	21,746	22,399	23,071
99		Subtotal Personnel Expenses	\$886,379		\$944,666	\$983,745	\$1,025,184	\$1,172,653	\$1,222,365
		Operating Expenses							
100	440-4040-535.31-10	Professional Services	44,443	Contractual	\$46,221	48,070	49,992	51,992	54,072
101	440-4040-535.34-10	Other Contractual Service	236,227	Contractual	245,676	255,503	265,723	276,352	287,406
102	440-4040-535.40-10	Travel & Per Diem	3,950	Inflation	4,013	4,106	4,204	4,305	4,408
103	440-4040-535.41-10	Telephone	0	Inflation	0	0	0	0	0
104	440-4040-535.41-15	Cellular	375	Inflation	381	390	399	409	419
105 106	440-4040-535.41-20 440-4040-535.41-30	Internet Legal Ads	1,075 0	Inflation Inflation	1,092 0	1,117 0	1,144 0	1,172 0	1,200 0
100	440-4040-535.41-40	Postage	12,000	Inflation	12,192	12,472	12,772	13,078	13,392
107	440-4040-535.41-40	Electric	180,250	WW-Elec	189,762	199,813	210,394	221,533	233,261
109	440-4040-535.43-30	Water / Sewer / Trash	14,533	Inflation	14,766	15,105	15,468	15,839	16,219
110	440-4040-535.44-10	Rent	5,640	Inflation	5,730	5,862	6,003	6,147	6,294
111	440-4040-535.46-10	Repair & Maintenance	98,780	Repair	101,743	104,796	107,940	111,178	114,513
112	440-4040-535.46-20	Fleet Charges	1,810	Repair	1,864	1,920	1,978	2,037	2,098
113	440-4040-535.47-10	Printing & Binding	250	Inflation	254	260	266	272	279
114	440-4040-535.47-20	Copier	2,100	Inflation	2,134	2,183	2,235	2,289	2,344
115	440-4040-535.48-10	Promotional Activities	1,550	Inflation	1,575	1,611	1,650	1,689	1,730
116	440-4040-535.49-01	Cost Allocation [2]	142,175	Labor	153,049	157,640	162,370	167,241	172,258
117	440-4040-535.49-10	Other Charges/Obligations	4,250	Inflation	4,318	4,417	4,523	4,632	4,743
118	440-4040-535.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
119	440-4040-535.51-10	Office Supplies	1,000	Inflation	1,016	1,039	1,064	1,090	1,116
120	440-4040-535.52-10	Operating Supplies	97,367	Inflation	98,925	101,200	103,629	106,116	108,663
121	440-4040-535.52-20	Unleaded & Diesel	2,500	Fuel	2,625	2,756	2,894	3,039	3,191
122	440-4040-535.52-25	Bulk Fuel	3,000	Fuel	3,150	3,308	3,473	3,647	3,829
123	440-4040-535.52-30	Uniforms	1,400	Inflation	1,422	1,455	1,490	1,526	1,562
124	440-4040-535.52-50	Chemical	183,000	WW-Chem	192,657	202,861	213,604	224,913	236,820
125	440-4040-535.54-10	Books, Pubs, Subs, & Mem Educational Development	440 8 000	Inflation	447 8 128	457 8 3 1 5	468 8 515	480 8 710	491
126	440-4040-535.54-20	•	\$,000	Inflation	\$1,002,141	8,315	8,515	8,719	8,928
127		Subtotal Operating Expenses	\$1,046,115		\$1,093,141	\$1,136,657	\$1,182,197	\$1,229,693	\$1,279,235
128	440 4050 520	Total Wastewater Department	\$1,932,494		\$2,037,807	\$2,120,401	\$2,207,380	\$2,402,346	\$2,501,600
	440-4050-539	Wastewater Collections							
129	440-4050-539.12-10	Regular Salaries	\$173,865	Labor	\$179,081	\$184,453	\$189,987	\$195,687	\$201,557
130 131	AddPerCollections 440-4050-539.14-10	Additional Personnel Overtime	0	Input Labor	0	0	0	0	0
131	440-4050-539.14-10	Cell Phone	905	Inflation	919	941	963	986	1,010
			. 35						,

Projection of Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Ending	September 30th	١,
No.	Cost Center Code	Description	2017	Factor	2018	2019	2020	2021	2022
133	440-4050-539.15-60	Boot Allowance	500	Inflation	508	520	532	545	558
134	440-4050-539.21-10	FICA Taxes	8,919	Labor	9,187	9,462	9,746	10,038	10,340
135	440-4050-539.21-20	Medicare	2,086	Labor	2,149	2,213	2,279	2,348	2,418
136	440-4050-539.22-10	Retirement Contributions	16,825	Labor	17,330	17,850	18,385	18,937	19,505
137	440-4050-539.22-20	DCSE	11,981	Labor	12,340	12,711	13,092	13,485	13,889
138	440-4050-539.23-10	Life Insurance	709	General-Ins	709	709	709	709	709
139	440-4050-539.23-20	Group Medical Insurance	47,781	Health-Ins	61,637	67,801	74,581	82,039	90,243
140	440-4050-539.23-30	Dental Insurance	1,567	Health-Ins	2,021	2,224	2,446	2,691	2,960
141	440-4050-539.23-40	Long Term Disability	1,277	Health-Ins	1,647	1,812	1,993	2,193	2,412
142	440-4050-539.23-90	OPEB Expense	1,947	Marginal	1,966	1,986	2,006	2,026	2,046
143	440-4050-539.24-10	Worker's Compensation	5,109	Labor	5,262	5,420	5,583	5,750	5,923
144		Subtotal Personnel Expenses	\$273,471		\$294,757	\$308,101	\$322,303	\$337,433	\$353,570
		Operating Expenses							
145	440-4050-539.34-10	Other Contractual Service	212	Contractual	\$220	229	238	248	258
146	440-4050-539.40-10	Travel & Per Diem	750	Inflation	762	780	798	817	837
147	440-4050-539.41-10	Telephone	0	Inflation	0	0	0	0	0
148	440-4050-539.41-15	Cellular	375	Inflation	381	390	399	409	419
149	440-4050-539.41-20	Internet	359	Inflation	365	373	382	391	401
150	440-4050-539.43-10	Electric	79,310	WW-Elec	83,495	87,918	92,573	97,475	102,635
151	440-4050-539.43-30	Water / Sewer / Trash	329	Inflation	334	342	350	359	367
152	440-4050-539.44-10	Rent	500	Inflation	508	520	532	545	558
153	440-4050-539.46-10	Repair & Maintenance	70,000	Repair	72,100	74,263	76,491	78,786	81,149
154	440-4050-539.46-20	Fleet Charges	20,128	Repair	20,732	21,354	21,994	22,654	23,334
155	440-4050-539.47-10	Printing & Binding	0	Inflation	0	0	0	0	0
156	440-4050-539.47-20	Copier	500	Inflation	508	520	532	545	558
157	440-4050-539.49-01	Cost Allocation [2]	47,199	Labor	55,422	57,085	58,797	60,561	62,378
158	440-4050-539.49-10	Other Charges/Obligations	1,060	Inflation	1,077	1,102	1,128	1,155	1,183
159	440-4050-539.49-40	PILOFF Water & Sewer [3]	0	Eliminate	0	0	0	0	0
160	440-4050-539.51-10	Office Supplies	250	Inflation	254	260	266	272	279
161	440-4050-539.52-10	Operating Supplies	22,700	Inflation	23,063	23,594	24,160	24,740	25,333
162	440-4050-539.52-20	Unleaded & Diesel	12,201	Fuel	12,811	13,452	14,124	14,830	15,572
163	440-4050-539.52-30	Uniforms	700	Inflation	711	728	745	763	781
164	440-4050-539.52-50	Chemical	20,000	WW-Chem	21,055	22,171	23,345	24,581	25,882
165	440-4050-539.54-10	Books, Pubs, Subs, & Mem	120	Inflation	122	125	128	131	134
166	440-4050-539.54-20	Educational Development	900	Inflation	914	935	958	981	1,004
167		Subtotal Operating Expenses	\$277,593		\$294,836	\$306,137	\$317,942	\$330,242	\$343,062
167		Subtotal Operating Expenses	\$211,393		\$294,830	\$500,157	\$317,942	\$330,242	\$343,002
168		Total Wastewater Collections	\$551,064		\$589,593	\$614,238	\$640,245	\$667,675	\$696,631
	440-4080-539								
168		Total Wastewater Collections Field Operations	\$551,064	Labor	\$589,593	\$614,238	\$640,245	\$667,675	\$696,631
168 169	440-4080-539.12-10	Total Wastewater Collections Field Operations Regular Salaries	\$551,064 \$176,574	Labor Input	\$589,593 \$181,872		\$640,245 \$192,948	\$667,675 \$198,736	\$696,631 \$204,698
168 169 170	440-4080-539.12-10 AddPerFieldOps	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel	\$551,064 \$176,574 0	Input	\$589,593 \$181,872 0	\$614,238 \$187,328 0	\$640,245 \$192,948 0	\$667,675 \$198,736 24,298	\$696,631 \$204,698 25,027
168 169	440-4080-539.12-10	Total Wastewater Collections Field Operations Regular Salaries	\$551,064 \$176,574		\$589,593 \$181,872	\$614,238 \$187,328	\$640,245 \$192,948	\$667,675 \$198,736	\$696,631 \$204,698
169 170 171 172	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime	\$551,064 \$176,574 0 7,692 0	Input Labor Labor	\$589,593 \$181,872 0 7,923 0	\$614,238 \$187,328 0 8,160 0	\$640,245 \$192,948 0 8,405 0	\$667,675 \$198,736 24,298 8,657 0	\$696,631 \$204,698 25,027 8,917 0
169 170 171 172 173	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone	\$551,064 \$176,574 0 7,692 0 541	Input Labor Labor Inflation	\$589,593 \$181,872 0 7,923	\$614,238 \$187,328 0 8,160 0 562	\$640,245 \$192,948 0 8,405	\$667,675 \$198,736 24,298 8,657	\$696,631 \$204,698 25,027 8,917 0 604
169 170 171 172	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime	\$551,064 \$176,574 0 7,692 0 541 560	Input Labor Labor	\$589,593 \$181,872 0 7,923 0 550 569	\$614,238 \$187,328 0 8,160 0 562 582	\$640,245 \$192,948 0 8,405 0 576 596	\$198,736 24,298 8,657 0 590 610	\$696,631 \$204,698 25,027 8,917 0 604 625
169 170 171 172 173 174	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance	\$551,064 \$176,574 0 7,692 0 541	Input Labor Labor Inflation Inflation	\$589,593 \$181,872 0 7,923 0 550	\$614,238 \$187,328 0 8,160 0 562	\$640,245 \$192,948 0 8,405 0 576	\$667,675 \$198,736 24,298 8,657 0 590	\$696,631 \$204,698 25,027 8,917 0 604
168 169 170 171 172 173 174 175 176	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411	Input Labor Labor Inflation Inflation Labor Labor	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483	\$614,238 \$187,328 0 8,160 0 562 582 10,937 2,558	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635	\$667,675 \$198,736 24,298 8,657 0 590 610 11,603 2,714	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795
168 169 170 171 172 173 174 175	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes	\$551,064 \$176,574 0 7,692 0 541 560 10,309	Input Labor Labor Inflation Inflation Labor	\$589,593 \$181,872 0 7,923 0 550 569 10,619	\$614,238 \$187,328 0 8,160 0 562 582 10,937	\$640,245 \$192,948 0 8,405 0 576 596 11,265	\$667,675 \$198,736 24,298 8,657 0 590 610 11,603	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951
168 169 170 171 172 173 174 175 176 177	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497	Input Labor Labor Inflation Inflation Labor Labor Labor Labor	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646
168 169 170 171 172 173 174 175 176 177 178	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.22-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741
168 169 170 171 172 173 174 175 176 177 178 179	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621	\$614,238 \$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468
168 169 170 171 172 173 174 175 176 177 178 179 180	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-30	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047	\$614,238 \$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996
168 169 170 171 172 173 174 175 176 177 178 179 180 181	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-30 440-4080-539.23-30 440-4080-539.23-30	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-30 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.21-20 440-4080-539.22-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-40	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514	\$614,238 \$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-90 440-4080-539.24-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.22-20 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.23-10 440-4080-539.23-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor Cabor General-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640
168 169 170 171 172 173 174 175 176 177 181 182 183 184 185 186 187 188 189	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180
168 169 170 171 172 173 174 175 176 177 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-15 440-4080-539.41-15 440-4080-539.41-20 440-4080-539.41-20 440-4080-539.41-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor Cabor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4	\$614,238 \$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5
168 169 170 171 172 173 174 175 176 177 188 179 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-20 440-4080-539.41-20 440-4080-539.41-40 440-8080-539.41-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4 207	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5 227
168 169 170 171 172 173 174 175 176 177 188 179 180 181 182 183 184	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.14-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation Inflation Repair	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4 207 56,849	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564 241 1,123 0 339 168 4 212 58,554	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545 251 1,150 0 347 172 4 217 60,311	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830 261 1,177 0 355 176 4 222 62,120	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5 227 63,984
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Inflation Inflation Labor Labor Labor Ceneral-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4 207 56,849 11,958	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564 241 1,123 0 339 168 4 212 58,554 12,317	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545 251 1,150 0 347 172 4 217 60,311 12,686	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830 261 1,177 0 355 176 4 222 62,120 13,067	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5 227 63,984 13,459
168 169 170 171 172 173 174 175 176 177 188 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.12-10 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-20 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-20 440-4080-539.46-20 440-4080-539.46-20	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2]	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615	Input Labor Labor Labor Inflation Inflation Labor Labor Labor Ceneral-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation I	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4 207 56,849 11,958 47,645	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564 241 1,123 0 339 168 4 212 58,554 12,317 49,074	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545 251 1,150 0 347 172 4 217 60,311 12,686 50,547	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830 261 1,177 0 355 176 4 222 62,120 13,067 52,063	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5 227 63,984 13,459 53,625
168 169 170 171 172 173 174 175 176 177 178 189 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.13-30 440-4080-539.15-30 440-4080-539.15-30 440-4080-539.21-10 440-4080-539.21-10 440-4080-539.23-10 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-30 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-20 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.46-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615 223 1,080 0 326 162 4 204 55,193 11,610 42,318 2,037	Input Labor Labor Inflation Inflation Labor Labor Labor Labor General-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4 207 56,849 11,958 47,645 2,069	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564 241 1,123 0 339 168 4 212 58,554 12,317 49,074 2,117	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545 251 1,150 0 347 172 4 217 60,311 12,686 50,547 2,168	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830 261 1,177 0 355 176 4 222 62,120 13,067 52,063 2,220	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5 227 63,984 13,459 53,625 2,273
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-10 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.49-10 440-4080-539.49-01	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3]	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615 223 1,080 0 326 162 4 4 204 55,193 11,610 42,318 2,037 0	Input Labor Labor Inflation Inflation Labor Labor Labor General-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair Labor Inflation Eliminate	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4 207 56,849 11,958 47,645 2,069 0	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564 241 1,123 0 339 168 4 212 58,554 12,317 49,074 2,117 0	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545 251 1,150 0 347 172 4 217 60,311 12,686 50,547 2,168 0	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830 261 1,177 0 355 176 4 222 62,120 13,067 52,063 2,220 0	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5 227 63,984 13,459 53,625 2,273 0
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-10 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615 223 1,080 0 326 162 4 204 55,193 11,610 42,318 2,037 0 163 15,167 10,183	Input Labor Labor Inflation Inflation Labor Labor Labor Labor Ceneral-Ins Health-Ins Health-Ins Halth-Ins Halth-Ins Inflation	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4 207 56,849 11,958 47,645 2,069 0 166	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564 241 1,123 0 339 168 4 4 212 58,554 12,317 49,074 2,117 0 169	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545 251 1,150 0 347 172 4 217 60,311 12,686 50,547 2,168 0 173	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830 261 1,177 0 355 176 4 222 62,120 13,067 52,063 2,220 0 178	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5 227 63,984 13,459 53,625 2,273 0 182
168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198	440-4080-539.12-10 AddPerFieldOps 440-4080-539.12-20 440-4080-539.15-30 440-4080-539.15-60 440-4080-539.15-60 440-4080-539.21-10 440-4080-539.21-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-20 440-4080-539.23-40 440-4080-539.23-40 440-4080-539.24-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10 440-4080-539.41-10	Total Wastewater Collections Field Operations Regular Salaries Additional Personnel DC ICMA Overtime Cell Phone Boot Allowance FICA Taxes Medicare DCSE Life Insurance Group Medical Insurance Dental Insurance Long Term Disability OPEB Expense Worker's Compensation Subtotal Personnel Costs Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies	\$551,064 \$176,574 0 7,692 0 541 560 10,309 2,411 13,497 741 53,195 1,587 1,453 2,123 7,931 \$278,615 223 1,080 0 326 162 4 204 55,193 11,610 42,318 2,037 0 163 15,167	Input Labor Labor Inflation Inflation Labor Labor Labor Cabor General-Ins Health-Ins Health-Ins Health-Ins Marginal Labor Contractual Inflation	\$589,593 \$181,872 0 7,923 0 550 569 10,619 2,483 13,902 741 68,621 2,047 1,875 2,144 8,169 \$301,514 \$232 1,098 0 331 164 4 207 56,849 11,958 47,645 2,069 0 166 15,410	\$187,328 0 8,160 0 562 582 10,937 2,558 14,319 741 75,483 2,251 2,062 2,166 8,415 \$315,564 241 1,123 0 339 168 4 212 58,554 12,317 49,074 2,117 0 169 15,764	\$640,245 \$192,948 0 8,405 0 576 596 11,265 2,635 14,748 741 83,031 2,476 2,269 2,187 8,667 \$330,545 251 1,150 0 347 172 4 217 60,311 12,686 50,547 2,168 0 173 16,142	\$198,736 24,298 8,657 0 590 610 11,603 2,714 15,191 741 91,334 2,724 2,495 2,209 8,927 \$370,830 261 1,177 0 355 176 4 222 62,120 13,067 52,063 2,220 0 178 16,530	\$696,631 \$204,698 25,027 8,917 0 604 625 11,951 2,795 15,646 741 100,468 2,996 2,745 2,231 9,195 \$388,640 271 1,206 0 364 180 5 227 63,984 13,459 53,625 2,273 0 182 16,926

Projection of Wastewater System Operating Expenses

No. Content Content Description Desc	Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Endin	g September 30th	,
December Color C		Cost Center Code	Description							
Total Pield Operations										
440-5555-580-2-10 Retirement Contributions	203		Subtotal Operating Expenses	\$140,449		\$148,633	\$153,159	\$157,850	\$162,690	\$167,684
Adu-5555-802-10	204		Total Field Operations	\$419,063		\$450,146	\$468,723	\$488,395	\$533,521	\$556,325
240-5555-580-3-140 Professional Services 0		440-5555-580, 581, 589	Non-Departmental [4]							
200 440-5555-580-21-30 PTO Expense 0 Eliminate 0 0 0 0 0 0 0 0 0	205	440-5555-580.22-10	Retirement Contributions	\$111,774	Labor	\$115,127	\$118,581	\$122,138	\$125,802	\$129,576
200 440-5555-580-3-10 Accounting & Auditing S. Eliminate O O O O O O O O O	206		PTO Expense	0	Eliminate					
200 440-5555-580-4-15 Central Lability S.818 Central Lability Central Labilit	207	440-5555-580.31-10	Professional Services	0	Eliminate	0	0	0	0	0
201 440-5555-804-519 Property 0 Eliminute 0 0 0 0 0 0 0 0 0		440-5555-580.32-10								
211 440-5555-8014-529 Automobile 0			•	,						,
212 440-5555-804-525 actionometral Lability 1.664 Inflation 1.690 1.729 1.770 1.813 1.856										
213 440-5555-88048-3-10 Coher Charges/Obligations 1,664 Inflation 1,600 1,729 1,770 1,813 1,856 214 440-5555-88049-20 Bank Charges 0 Eliminate 0 0 0 0 0 0 215 440-5555-88049-20 Bank Charges 0 Eliminate 0 0 0 0 0 0 216 440-5555-88049-60 Hurricane Charges 176,594 Eliminate 0 0 0 0 0 0 217 440-5555-88049-50 Urricane Charges 176,594 Eliminate 0 0 0 0 0 0 218 440-5555-88049-50 Depreciation 0 Eliminate 0 0 0 0 0 0 219 440-5555-8806-10 Depreciation 0 Eliminate 0 0 0 0 0 0 221 440-5555-8806-120 Motor Vehicles 0 Eliminate 0 0 0 0 0 0 222 440-5555-8806-124 Refunding Broad Series 09 0 Eliminate 0 0 0 0 0 0 223 440-5555-8807-124 Refunding Broad Series 09 0 Eliminate 0 0 0 0 0 0 224 440-5555-8807-125 BBT Kap Refunder 2014 0 Eliminate 0 0 0 0 0 0 225 440-5555-8807-128 BBT Kap Refunder 2014 0 Eliminate 0 0 0 0 0 0 226 440-5555-8807-128 BBT Kap Refunder 2016 0 Eliminate 0 0 0 0 0 0 227 440-5555-8807-128 BBT Kap Refunder 2016 0 Eliminate 0 0 0 0 0 0 228 440-5555-8807-128 BBT Kap Refunder 2016 0 Eliminate 0 0 0 0 0 0 229 440-5555-8807-129 BBT Kap Refunder 2016 0 Eliminate 0 0 0 0 0 0 220 440-5555-8807-129 BBT Kap Refunder 2016 0 Eliminate 0 0 0 0 0 221 440-5555-8807-129 BBT Kap Refunder 2016 0 Eliminate 0 0 0 0 0 222 440-5555-8807-129 BBT Kap Refunder 2016 0 Eliminate 0 0 0 0 0 223 440-5555-8807-129 BBT Kap Refunder 2016 0 Eliminate 0 0 0 0 0 224 440-5555-8807-129 BBT Kap Refunder 2014 0 Eliminate 0 0 0 0 0 225 440-5555-8807-129 BBT Kap Refunder 2014 0 Eliminate 0 0 0 0 0 226 440-5555-8807-129 BBT Kap Refunder 2014 0										
214 440-5555-\$80,804-20 Chier Charges Obligations 0										
215 440-5555-80809-20 Bank Charges 0 Bliminate 0 0 0 0 0 0 0 0 0			•							
216 440-5555-88049-90 Write Off										
217 440-5555-88049-00 Hurricane Charges 176,594 Eliminate 0										
218 440-5555-88052-10 Operating Supplies O Eliminate O O O O O O O O O										
219										
220										
221 440-5555-58071-24 August Au										
223 440-5555-58071-15 JCI Meters 0 Eliminate 0 0 0 0 0 0 0 0 0										
223 440-5555-880,71-24 Refunding Bond Series 09 Deliminate 0 Deliminate									-	
224 440-5555-88071-26 BBT SRF Refinance 2012 0										
225									-	
226 440-5555-\$80,71-29 St Rev Fund-WNTP R&R 2013 O Eliminate O O O O O O O O O O O O O O O O O O									-	
223										
228 440-5555-580,72-13 BOA Obligation #265 0 Eliminate 0 0 0 0 0 0 0 0 0									-	
229 440-5555-58072-25 State Revolving Fund 0 Eliminate 0 0 0 0 0 0 0 0 0				0		0	0	0	0	
230 440-5555-880.72-20 State Revolving Fund 0 Eliminate 0 0 0 0 0 0 0 0 0				0		0	0	0	0	
232 440-5555-580,72-24 Refunding Bond Series 09 0 Eliminate 0 0 0 0 0 0 0 0 0				0	Eliminate	0	0	0	0	0
233 440-5555-\$80.72-28 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 0 0 0	231	440-5555-580.72-24		0	Eliminate	0	0	0	0	0
234 440-5555-580,72-29 St Rev Fund-WWTP R&R 2013 0 Eliminate 0 0 0 0 0 0 0 0 0	232	440-5555-580.72-26	BBT SRF Refinance 2012	0	Eliminate	0	0	0	0	0
235 440-5555-580,73-218 BBT W&S Ref Rev Bnd 2016 0 Eliminate 0 0 0 0 0 0 0 0 0	233	440-5555-580.72-28	BBT Cap Imp Rev Note 2014	0	Eliminate	0	0	0	0	0
236	234	440-5555-580.72-29	St Rev Fund-WWTP R&R 2013	0	Eliminate	0	0	0	0	
237 440-5555-8073-21 Bond Issuance Cost - SRF 0 Eliminate 0 0 0 0 0 0 0 0 0	235	440-5555-580.72-38	BBT W&S Ref Rev Bnd 2016	0	Eliminate	0	0	0	0	
238 440-5555-580,73-41 BBT SRF Refinance 2012 0 Eliminate 0 0 0 0 0 0 0 0 0	236	440-5555-580.73-11	2013 SunTrust JCI	0	Eliminate					
239									-	
240 440-5555-581.03-31 Capital Fund 0 Eliminate 0 0 0 0 0 0 0 0 0										
241 440-5555-581.04-44 Renewal And Replacement 0 Eliminate 0 0 0 0 0 0 0 0 0										
242 440-5555-581.04-45 Wtr/Swr Rate Stabilization 0 Eliminate 0 0 0 0 0 243 440-5555-581.04-50 Public Works Complex - Debt Service 0 Eliminate 0 0 0 0 0 244 440-5555-581.05-01 MIS 0 Eliminate 0 0 0 0 0 0 245 440-5555-589.50-50 Stabilization - Estimated Savings 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></t<>									-	
243 440-5555-581.04-50 Public Works Complex - Debt Service 0 Eliminate 0 0 0 0 0 244 440-5555-581.05-01 MIS 0 Eliminate 0 0 0 0 0 245 440-5555-589.50-50 Stabilization - Estimated Savings 0 Eliminate 0 0 0 0 0 246 440-5555-589.10-01 General Fund 0 Eliminate 0 0 0 0 0 0 247 440-5555-589.10-01 Current Year Unreserved 0 Eliminate 0 0 0 0 0 0 248 Total Non-Departmental \$305,673 \$132,663 \$136,367 \$140,183 \$144,113 \$148,161 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$36,573 Input \$37,895 \$39,387 \$40,958 \$43,887 \$45,662 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 12,956										
244 440-5555-581.05-01 MIS 0 Eliminate 0 0 0 0 0 0 245 440-5555-589.50-50 Stabilization - Estimated Savings 0 Eliminate 0 0 0 0 0 0 246 440-5555-589.10-01 General Fund 0 Eliminate 0 0 0 0 0 0 247 440-5555-589.10-01 Current Year Unreserved 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>									-	
245 440-5555-589.50-50 Stabilization - Estimated Savings 0 Eliminate 0 0 0 0 0 0 246 440-5555-581.10-01 General Fund 0 Eliminate 0 0 0 0 0 0 247 440-5555-589.10-01 Current Year Unreserved 0 Eliminate 0 0 0 0 0 0 248 Total Non-Departmental \$305,673 \$132,663 \$136,367 \$140,183 \$144,113 \$148,161 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$36,573 Input \$37,895 \$39,387 \$40,958 \$43,887 \$45,662 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 12,956 Input 14,076 15,303 16,644 18,109 19,710 251 Other Other Adjustments - Retirement Benefits 41,891 WW-Op 43,412 45,129 46,936 50,296 52,340 252									-	
246 440-5555-581.10-01 General Fund Current Year Unreserved 0 Eliminate Dilminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-						
247 440-5555-589.10-01 Current Year Unreserved 0 Eliminate 0 0 0 0 0 0 248 Total Non-Departmental \$305,673 \$132,663 \$136,367 \$140,183 \$144,113 \$148,161 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$36,573 Input \$37,895 \$39,387 \$40,958 \$43,887 \$45,662 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 12,956 Input 14,076 15,303 16,644 18,109 19,710 251 Other Other Adjustments - Retirement Benefits 41,891 WW-Op 43,412 45,129 46,936 50,296 52,340 252 Total Other Adjustments \$91,420 \$95,382 \$99,819 \$104,538 \$112,292 \$117,712				-					-	
248 Total Non-Departmental \$305,673 \$132,663 \$136,367 \$140,183 \$144,113 \$148,161 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$36,573 Input \$37,895 \$39,387 \$40,958 \$43,887 \$45,662 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 12,956 Input 14,076 15,303 16,644 18,109 19,710 251 Other Other Adjustments - Retirement Benefits 41,891 WW-Op 43,412 45,129 46,936 50,296 52,340 252 Total Other Adjustments \$91,420 \$95,382 \$99,819 \$104,538 \$112,292 \$117,712				-					-	
Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$36,573 Input \$37,895 \$39,387 \$40,958 \$43,887 \$45,662 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 12,956 Input 14,076 15,303 16,644 18,109 19,710 251 Other Other Adjustments - Retirement Benefits 41,891 WW-Op 43,412 45,129 46,936 50,296 52,340 252 Total Other Adjustments \$91,420 \$95,382 \$99,819 \$104,538 \$112,292 \$117,712		440-3333-389.10-01			Emmace					
249 Contingency Description Contingency - 1.00% of O&M [5] \$36,573 Input \$37,895 \$39,387 \$40,958 \$43,887 \$45,662 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 12,956 Input 14,076 15,303 16,644 18,109 19,710 251 Other Other Adjustments - Retirement Benefits 41,891 WW-Op 43,412 45,129 46,936 50,296 52,340 252 Total Other Adjustments \$91,420 \$95,382 \$99,819 \$104,538 \$112,292 \$117,712	248		Total Non-Departmental	\$305,673		\$132,663	\$136,367	\$140,183	\$144,113	\$148,161
250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 12,956 Input 14,076 15,303 16,644 18,109 19,710 251 Other Other Adjustments - Retirement Benefits 41,891 WW-Op 43,412 45,129 46,936 50,296 52,340 252 Total Other Adjustments \$91,420 \$95,382 \$99,819 \$104,538 \$112,292 \$117,712			Other Adjustments							
250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 12,956 Input 14,076 15,303 16,644 18,109 19,710 251 Other Other Adjustments - Retirement Benefits 41,891 WW-Op 43,412 45,129 46,936 50,296 52,340 252 Total Other Adjustments \$91,420 \$95,382 \$99,819 \$104,538 \$112,292 \$117,712	249	Contingency	Contingency - 1.00% of O&M [5]	\$36,573	Input	\$37,895	\$39,387	\$40,958	\$43,887	\$45,662
251 Other Other Adjustments - Retirement Benefits 41,891 WW-Op 43,412 45,129 46,936 50,296 52,340 252 Total Other Adjustments \$91,420 \$95,382 \$99,819 \$104,538 \$112,292 \$117,712										
	251	Other	Other Adjustments - Retirement Benefits					46,936		52,340
253 Grand Total Operating Budget \$3,748,766 \$3,884,865 \$4,038,542 \$4,200,312 \$4,500,983 \$4,683,871	252		Total Other Adjustments	\$91,420		\$95,382	\$99,819	\$104,538	\$112,292	\$117,712
	253		Grand Total Operating Budget	\$3,748,766		\$3,884,865	\$4,038,542	\$4,200,312	\$4,500,983	\$4,683,871

Footnotes:

- [1] Fiscal Year 2017 amounts shown based on Table 1-5.
- [2] Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.
- Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes.

 These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.
- [4] Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
- [5] A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
- [6] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

Projection of Combined Water and Wastewater System Operating Expenses

Line		D	Adjusted [1]	Escalation	Projected		scal Year Ending		
No.	Cost Center Code	Description	2017	Factor	2018	2019	2020	2021	2022
	440-4010-539	Administration Department							
1	440-4010-539.12-10	Regular Salaries	\$255,917	Labor	\$263,595	\$271,502	\$279,647	\$288,037	\$296,678
2	440-4010-539.14-10	Overtime	0	Labor	0	0	0	0	0
3	440-4010-539.15-30	Cell Phone	1,982	Inflation	2,014	2,060	2,109	2,160	2,212
4	440-4010-539.15-60	Boot Allowance	125	Inflation	127	130	133	136	140
5	440-4010-539.21-10	FICA Taxes	15,910	Labor	16,387	16,879	17,385	17,907	18,444
6	440-4010-539.21-20	Medicare	3,721	Labor	3,833	3,948	4,066	4,188	4,314
7	440-4010-539.22-10	Retirement Contributions	14,007	Labor	14,427	14,860	15,306	15,765	16,238
8	440-4010-539.22-20	DCSE	24,858	Labor	25,604	26,372	27,163	27,978	28,817
9	440-4010-539.23-10	Life Insurance	1,152	General-Ins	1,152	1,152	1,152	1,152	1,152
10	440-4010-539.23-20	Group Medical Insurance	44,340	Health-Ins	57,199	62,918	69,210	76,131	83,744
11	440-4010-539.23-30	Dental Insurance	2,016	Health-Ins	2,601	2,861	3,147	3,461	3,808
12	440-4010-539.23-40	Long Term Disability	2,079	Health-Ins	2,682	2,950	3,245	3,570	3,927
13	440-4010-539.23-90	OPEB Expense	2,166	Marginal	2,188	2,210	2,232	2,254	2,277
14	440-4010-539.24-10	Worker's Compensation	600	Labor	618	637	656	675	696
15		Subtotal Personnel Expenses	\$368,873		\$392,425	\$408,478	\$425,452	\$443,415	\$462,445
		Operating Expenses							
16	440-4010-539.34-10	Other Contractual Service	\$2,553	Contractual	\$2,655	\$2,761	\$2,872	\$2,987	\$3,106
17	440-4010-539.40-10	Travel & Per Diem	3,900	Inflation	3,962	4,054	4,151	4,250	4,352
18	440-4010-539.41-10	Telephone	0	Inflation	0	0	0	0	0
19	440-4010-539.41-20	Internet	3,696	Inflation	3,755	3,842	3,934	4,028	4,125
20	440-4010-539.41-40	Postage	20	Inflation	20	21	21	22	22
21	440-4010-539.43-10	Electric	3,914	Electricity	4,110	4,315	4,531	4,757	4,995
22	440-4010-539.46-10	Repair & Maintenance	2,100	Repair	2,163	2,228	2,295	2,364	2,434
23	440-4010-539.46-20	Fleet Charges	1,810	Repair	1,864	1,920	1,978	2,037	2,098
24	440-4010-539.47-20	Copier	6,800	Inflation	6,909	7,068	7,237	7,411	7,589
25	440-4010-539.49-01	Cost Allocation [2]	391,068 472	Labor Inflation	599,293	617,272	635,790	654,864 514	674,510 527
26 27	440-4010-539.49-10	Other Charges/Obligations PILOFF Water & Sewer [3]	0	Eliminate	480 0	491 0	502 0	0	0
28	440-4010-539.49-40 440-4010-539.51-10	Office Supplies	1,500	Inflation	1,524	1,559	1,596	1,635	1,674
29	440-4010-539.51-10	Operating Supplies	2,650	Inflation	2,692	2,754	2,820	2,888	2,957
30	440-4010-539.52-10	Unleaded & Diesel	1,008	Fuel	1,058	1,111	1,167	1,225	1,286
31	440-4010-539.52-20	Uniforms	650	Inflation	660	676	692	708	725
32	440-4010-539.54-10	Books, Pubs, Subs, & Mem	8,127	Inflation	8,257	8,447	8,650	8,857	9,070
33	440-4010-539.54-20	Educational Development	3,450	Inflation	3,505	3,586	3,672	3,760	3,850
		_							
34		Subtotal Operating Expenses	\$433,718		\$642,909	\$662,104	\$681,908	\$702,308	\$723,322
35		Total Administration Department	\$802,591		\$1,035,334	\$1,070,582	\$1,107,360	\$1,145,723	\$1,185,768
	440-4030-533	Water Department							
36	440-4030-533.12-10	Regular Salaries	\$501,116	Labor	\$516,149	\$531,634	\$547,583	\$564,010	\$580,931
37	AddPerWater	Additional Personnel	0	Input	0	0	0	0	0
38	440-4030-533.12-20	DC ICMA	0	Labor	0	0	0	0	0
39	440-4030-533.14-10	Overtime	0	Labor	0	0	0	0	0
40	440-4030-533.15-30	Cell Phone	905	Inflation	919	941	963	986	1,010
41	440-4030-533.15-60	Boot Allowance	1,250	Inflation	1,270	1,299	1,330	1,362	1,395
42	440-4030-533.21-10	FICA Taxes	27,996	Labor	28,836	29,701	30,592	31,510	32,455
43	440-4030-533.21-20	Medicare	6,547	Labor	6,743	6,946	7,154	7,369	7,590
44	440-4030-533.22-10 440-4030-533.22-20	Retirement Contributions	0	Labor	0	0	0	40.929	42.062
45		DCSE	36,284	Labor	37,373	38,494	39,649	40,838	42,063
46 47	440-4030-533.23-10 440-4030-533.23-20	Life Insurance Group Medical Insurance	2,103 103,205	General-Ins Health-Ins	2,103	2,103	2,103	2,103 177 202	2,103
48	440-4030-533.23-20	Dental Insurance	2,998	Health-Ins Health-Ins	133,134 3,867	146,448 4,254	161,093 4,680	177,202 5,148	194,922 5,662
49	440-4030-533.23-40	Long Term Disability	3,806	Health-Ins	4,910	5,401	5,941	6,535	7,188
50	440-4030-533.23-40	OPEB Expense	5,900	Marginal	5,959	6,019	6,079	6,140	6,201
51	440-4030-533.24-10	Worker's Compensation	18,373	Labor	18,924	19,492	20,077	20,679	21,299
52		Subtotal Personnel Expenses	\$710,483		\$760,189	\$792,730	\$827,243	\$863,881	\$902,820
		Operating Expenses							
53	440-4030-533.31-10	Professional Services	\$5,810	Contractual	\$6,042	\$6,284	\$6,535	\$6,797	\$7,069
54	440-4030-533.34-10	Other Contractual Service	96,318	Contractual	100,171	104,178	108,345	112,678	117,186
55	440-4030-533.40-10	Travel & Per Diem	1,300	Inflation	1,321	1,351	1,384	1,417	1,451
56	440-4030-533.41-10	Telephone	0	Inflation	0	0	0	0	0
57	440-4030-533.41-11	Cell Phone	0	Inflation	0	0	0	0	0
58	440-4030-533.41-15	Cellular	750	Inflation	762	780	798	817	837
59	440-4030-533.41-20	Internet	1,416	Inflation	1,439	1,472	1,507	1,543	1,580
60	440-4030-533.41-30	Legal Ads	0	Inflation	0	0	0	0	0
61	440-4030-533.41-40	Postage	12,000	Inflation	12,192	12,472	12,772	13,078	13,392
62	440-4030-533.43-10	Electric	152,131	W-Elec	160,034	168,376	177,151	186,383	196,096
63	440-4030-533.44-10	Rent	1,500	Inflation	1,524	1,559	1,596	1,635	1,674
64	440-4030-533.46-10	Repair & Maintenance	89,805	Repair	92,499	95,274	98,132	101,076	104,109
65	440-4030-533.46-20	Fleet Charges	2,215	Repair	2,281	2,350	2,420	2,493	2,568
66	440-4030-533.47-10	Printing & Binding	5,200	Inflation	5,283	5,405	5,534	5,667	5,803

Projection of Combined Water and Wastewater System Operating Expenses

Conference Con	Line			Adjusted [1]	Escalation	Projected	Fiscal Year Ending September 30th,			
140-000-000-000-000-000-000-000-000-000-	No.	Cost Center Code	Description	2017	Factor	2018	2019	2020	2021	2022
	67	440-4030-533 47-20	Copier	500	Inflation	508	520	532	545	558
1.4 1.4 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5										
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Subscuiz Operating Expenses										
40-404-0-515										
### 440-400-5351-10 Regular Salaries Sol 2,91 Labor Sol 3,0763 Sol 9,688 Sol 9,769 Sol 9,025 Sol 9,099 ### 34 AdBPW Advancage Adva	80		Subtotal Operating Expenses	\$906,938		\$936,638	\$976,884	\$1,019,054	\$1,063,158	\$1,109,286
240-4400-5551-2-10 Regular Salaries S612,791 Labor S630,763 S649,686 S669,176 S689,251 S769,999 S83 AddFerWaterwater Additional Personnel 0 10 10 0 0 0 0 0 0	81		Total Water Department	\$1,617,421		\$1,696,827	\$1,769,615	\$1,846,297	\$1,927,039	\$2,012,106
88 Ad-04-040-535.1-10 (Portinge States of the States of th		440-4040-535	Wastewater Department							
88 Ad-04-040-535.1-10 (Portinge States of the States of th	82	440-4040-535 12-10	Regular Salaries	\$612 391	Labor	\$630.763	\$649 686	\$669 176	\$689.251	\$709 929
84 440-4005351-140 Other Salaries O Labor O O O O O O O O O										
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100 440-404-0353.4-1.3	102 103	440-4040-535.40-10 440-4040-535.41-10	Travel & Per Diem Telephone	3,950 0	Inflation Inflation	4,013 0	4,106 0	4,204 0	4,305 0	4,408 0
107 440-4040-535.4-1-40 Pokarge 12,000 Inflation 12,192 12,472 12,772 13,078 13,3392 108 440-4040-535.43-10 Electric 180,250 WW-Elec 189,762 199,813 210,394 221,533 233,261 109 440-4040-535.43-30 Water / Sewer / Trash 14,533 Inflation 14,766 15,105 15,468 15,839 16,219 110 440-4040-535.44-10 Repair & Maintenance 98,780 Repair 101,743 104,796 107,940 111,178 112,413 112 440-4040-535.44-20 Repair & Maintenance 1,810 Repair 1,864 1,920 1,978 2,037 2,098 113 440-4040-535.47-20 Printing & 1,800 Inflation 2,134 2,183 2,235 2,289 2,344 140-4040-535.47-20 Copier 2,100 Inflation 2,134 2,183 2,235 2,289 2,344 115 440-4040-535.49-10 Cost Allocation 2] 141,175 Labor 153,049 157,640 162,370 167,241 172,258 117 440-4040-535.49-10 Other Charges/Obligations 4,250 Inflation 4,318 4,417 4,523 4,632 4,433 118 440-4040-535.54-10 Office Supplies 97,367 Inflation 1,016 1,039 1,064 1,090 1,116 102 440-4040-535.51-10 Office Supplies 97,367 Inflation 1,016 1,039 1,064 1,090 1,116 102 440-4040-535.52-20 Unitacade & Diesel 2,500 Fuel 2,625 2,756 2,894 3,039 3,191 122 440-4040-535.52-20 Unitacade & Diesel 2,500 Fuel 2,625 2,756 2,894 3,039 3,191 122 440-4040-535.52-20 Unitacade & Diesel 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 125 440-4040-535.52-20 Unitacade & Diesel 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 125 440-4040-535.52-20 Unitacade & Diesel 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 126 440-4040-535.52-20 Unitacade & Diesel 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 126 440-4040-535.52-20 Chemical Development 81,032,494 \$2,037,807 \$2,104,01 \$2,207,380 \$2,402,346 \$2,501,600 106 106 106 106 106 106 106 106 106	102 103 104	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15	Travel & Per Diem Telephone Cellular	3,950 0 375	Inflation Inflation Inflation	4,013 0 381	4,106 0 390	4,204 0 399	4,305 0 409	4,408 0 419
109 440-4040-535.43-10 Electric 180.250 WW-Elec 189.762 199.813 210.394 221.533 233.261 109 440-4040-535.43-30 Water / Sewer / Trash 14.533 Inflation 14.766 15.105 15.468 15.839 16.219 100 140-4040-535.44-10 Rent 5.640 Inflation 5.730 5.862 6.003 6.147 6.294 111 440-4040-535.44-10 Repair & Maintenance 98.780 Repair 101.743 104.796 107.940 111.178 114.513 124.513 124.0404-535.47-10 Printing & Binding 250 Inflation 254 260 266 272 279 114 440-4040-535.47-10 Printing & Binding 250 Inflation 2.134 2.183 2.235 2.289 2.344 115 440-4040-535.47-10 Printing & Binding 250 Inflation 1.575 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.612 1.72258 1.611 1.650 1.689 1.730 1.612 1.72258 1.611 1.650 1.689 1.730 1.612 1.72258 1.611 1.650 1.689 1.730 1.612 1.72258 1.611 1.650 1.689 1.730 1.612 1.72258 1.611 1.650 1.689 1.730 1.612 1.72258 1.611 1.650 1.689 1.730 1.611 1.650 1.689 1.730 1.612 1.72258 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325 1.7325	102 103 104 105	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20	Travel & Per Diem Telephone Cellular Internet	3,950 0 375 1,075	Inflation Inflation Inflation Inflation	4,013 0 381 1,092	4,106 0 390 1,117	4,204 0 399 1,144	4,305 0 409 1,172	4,408 0 419 1,200
100 440-4040-535.54-30 Mater / Sewer / Trash 14.533 Inflation 14.766 15.105 15.468 15.839 16.219 110 440-4040-535.44-10 Rent 5.640 Inflation 5.730 5.862 6.003 6.147 6.294 111 440-4040-535.46-10 Repair & Maintenance 98.780 Repair 101.743 104.796 107.940 111.178 114.513 112 440-4040-535.46-20 Fleet Charges 1.810 Repair 1.864 1.920 1.978 2.037 2.098 131 440-4040-535.47-10 Printing & Binding 250 Inflation 2.54 2.60 2.66 272 279 14 440-4040-535.47-10 Printing & Binding 2.500 Inflation 1.575 1.611 1.650 1.689 1.730 15 440-4040-535.48-10 Promotional Activities 1.550 Inflation 1.575 1.611 1.650 1.689 1.730 16 440-4040-535.49-10 Cost Allocation [2] 142.175 Labor 153.049 157.640 162.370 167.241 172.258 17 440-4040-535.49-10 Other Charges/Obligations 4.250 Inflation 4.318 4.417 4.523 4.632 4.743 18 440-4040-535.59-10 Other Charges/Obligations 4.250 Inflation 4.318 4.417 4.523 4.632 4.743 18 440-4040-535.51-10 Office Supplies 1.000 Inflation 1.016 1.039 1.064 1.090 1.116 120 440-4040-535.52-10 Operating Supplies 97,367 Inflation 98,925 101.200 103,629 106,116 103663 121 440-4040-535.52-20 Unleaded & Diesel 2.2500 Fuel 2.625 2.756 2.894 3.039 3.191 122 440-4040-535.52-20 Unleaded & Diesel 2.300 Fuel 3.150 3.308 3.473 3.647 3.829 123 440-4040-535.52-20 Unleaded & Diesel 183,000 Fuel 3.150 3.308 3.473 3.647 3.829 124 440-4040-535.52-20 Unleaded & Diesel 183,000 WW-Chem 192.657 202.861 213.604 224.913 236.820 125 440-4040-535.52-20 Educational Development \$1.000 Inflation \$4.77 4.57 4.68 4.08 4.09 126 440-4040-535.52-20 Educational Development \$1.932.494 \$1.933.494 \$1.136,657 \$1.182.197 \$1.229,693 \$1.279,035 127 Value 440-4040-535.54-	102 103 104 105 106	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-30	Travel & Per Diem Telephone Cellular Internet Legal Ads	3,950 0 375 1,075 0	Inflation Inflation Inflation Inflation Inflation	4,013 0 381 1,092 0	4,106 0 390 1,117 0	4,204 0 399 1,144 0	4,305 0 409 1,172 0	4,408 0 419 1,200 0
110	102 103 104 105 106 107	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.41-40	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage	3,950 0 375 1,075 0 12,000	Inflation Inflation Inflation Inflation Inflation Inflation Inflation	4,013 0 381 1,092 0 12,192	4,106 0 390 1,117 0 12,472	4,204 0 399 1,144 0 12,772	4,305 0 409 1,172 0 13,078	4,408 0 419 1,200 0 13,392
111 440-4040-535.46-10 Repair & Maintenance 98,780 Repair 101,743 104,796 107,940 111,178 114,513 112 440-4040-535.46-20 Fleet Charges 1,810 Repair 1,864 1,920 1,978 2,037 2,098 134,4040-535.47-10 Printing & Binding 250 Inflation 254 260 266 272 279 144 440-4040-535.47-20 Copier 2,100 Inflation 2,134 2,183 2,235 2,289 2,344 440-4040-535.48-10 Promotional Activities 1,550 Inflation 1,575 1,611 1,650 16,89 1,730 1640-4040-535.49-01 Cost Allocation [2] 142,175 Labor 153,049 157,640 162,370 167,241 172,258 117 440-4040-535.49-01 Other Charges/Obligations 4,250 Inflation 4,318 4,417 4,523 4,632 4,743 118 440-4040-535.54-00 Other Charges/Obligations 4,250 Inflation 1,016 1,039 1,064 1,090 1,116 140-4040-535.55-10 Office Supplies 97,367 Inflation 1,016 1,039 1,064 1,090 1,116 120 440-4040-535.55-10 Operating Supplies 97,367 Inflation 1,016 1,039 1,064 1,090 1,116 120 440-4040-535.52-20 Unleade & Disel 2,500 Fuel 2,625 2,756 2,894 3,039 3,191 122 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 123 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 123 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 124 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 124 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 124 440-4040-535.52-20 Uniforms 1,400 Inflation 1,422 1,455 1,490 1,526 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,562 1,5	102 103 104 105 106 107 108	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-20 440-4040-535.41-40 440-4040-535.43-10	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric	3,950 0 375 1,075 0 12,000 180,250	Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec	4,013 0 381 1,092 0 12,192 189,762	4,106 0 390 1,117 0 12,472 199,813	4,204 0 399 1,144 0 12,772 210,394	4,305 0 409 1,172 0 13,078 221,533	4,408 0 419 1,200 0 13,392 233,261
112 440-404-535,46-20 Fleet Charges 1,810 Repair 1,864 1,920 1,978 2,037 2,098 113 440-4040-535,47-10 Copier 2,100 Inflation 2,134 2,183 2,235 2,289 2,344 115 440-4040-535,47-20 Copier 2,100 Inflation 1,575 1,611 1,650 1,689 1,730 116 440-4040-535,49-10 Cost Allocation [2] 142,175 Labor 153,049 157,640 162,370 167,241 172,258 117 440-4040-535,49-10 Other Charges/Obligations 4,250 Inflation 4,318 4,417 4,523 4,632 4,743 118 440-4040-535,49-10 Other Charges/Obligations 4,250 Inflation 1,016 1,039 1,064 1,090 1,116 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040 1,040	102 103 104 105 106 107 108 109	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-30	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash	3,950 0 375 1,075 0 12,000 180,250 14,533	Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766	4,106 0 390 1,117 0 12,472 199,813 15,105	4,204 0 399 1,144 0 12,772 210,394 15,468	4,305 0 409 1,172 0 13,078 221,533 15,839	4,408 0 419 1,200 0 13,392 233,261 16,219
113 440-4040-535.47-10 Printing & Binding 250 Inflation 254 260 266 272 279 114 440-4040-535.47-20 Copier 2,100 Inflation 2,134 2,183 2,235 2,289 2,344 115 440-4040-535.48-10 Promotional Activities 1,550 Inflation 1,575 1,611 1,650 1,689 1,730 116 440-4040-535.49-01 Cost Allocation [2] 142,175 Labor 153,049 157,640 162,370 167,241 172,258 117 440-4040-535.49-01 Other Charges/Obligations 4,250 Inflation 4,318 4,417 4,523 4,632 4,743 118 440-4040-535.49-04 PILOFF Water & Sewer [3] 0 Eliminate 0 0 0 0 0 0 0 119 440-4040-535.59-04 PILOFF Water & Sewer [3] 0 Eliminate 0 0 0 0 0 0 0 119 440-4040-535.59-10 Office Supplies 1,000 Inflation 1,016 1,039 1,064 1,099 1,116 120 440-4040-535.52-20 Operating Supplies 97,367 Inflation 98,925 101,200 103,629 106,116 108,663 121 440-4040-535.52-20 Unleaded & Diseel 2,500 Fuel 2,625 2,756 2,894 3,039 3,191 122 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 123 440-4040-535.52-25 Uniforms 1,400 Inflation 1,422 1,455 1,490 1,526 1,562 124 440-4040-535.52-20 Uniforms 1,400 Inflation 447 457 468 480 491 125 440-4040-535.52-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 126 440-4040-535.52-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 127 Subtotal Operating Expenses \$1,046,115 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100 \$1,000,100	102 103 104 105 106 107 108 109 110	440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.41-40 440-4040-535.43-10 440-4040-535.43-30 440-4040-535.43-10	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640	Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294
114 440-4040-535.47-20 Copier 2,100 Inflation 2,134 2,183 2,235 2,289 2,344 115 440-4040-535.48-10 Promotional Activities 1,550 Inflation 1,575 1,611 1,650 1,689 1,730 116 440-4040-535.49-10 Other Charges/Obligations 4,250 Inflation 4,318 4,417 4,523 4,632 4,743 117 440-4040-535.49-10 Other Charges/Obligations 4,250 Inflation 4,318 4,417 4,523 4,632 4,743 118 440-4040-535.51-10 Office Supplies 1,000 Inflation 1,016 1,039 1,064 1,099 1,116 120 440-4040-535.51-10 Office Supplies 97,367 Inflation 98,925 101,200 103,629 106,116 108,663 121 440-4040-535.52-20 Unleaded & Diesel 2,500 Fuel 2,625 2,756 2,894 3,039 3,191 122 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 123 440-4040-535.52-30 Uniforms 1,400 Inflation 1,422 1,455 1,490 1,526 1,562 124 440-4040-535.52-50 Chemical 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 125 440-4040-535.54-10 Books, Pubs, Subs, & Mem 440 Inflation 447 457 468 480 491 126 440-4040-535.54-10 Books, Pubs, Subs, & Mem 440 Inflation 447 457 468 480 491 127 Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235 128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 129 440-4050-539 Wastewater Collections \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494 \$1,932,494	102 103 104 105 106 107 108 109 110	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780	Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513
115 440-4040-535.48-10 Promotional Activities 1,550 Inflation 1,575 1,611 1,650 1,689 1,730 116 440-4040-535.49-01 Cost Allocation [2] 142,175 Labor 153,049 157,640 162,370 167,241 172,258 117 440-4040-535.49-10 Other Charges/Obligations 4,250 Inflation 4,318 4,417 4,523 4,632 4,743 118 440-4040-535.49-40 PILOFF Water & Sewer [3] 0 Eliminate 0 0 0 0 0 0 0 0 0	102 103 104 105 106 107 108 109 110 111 112	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-30 440-4040-535.43-10 440-4040-535.44-10 440-4040-535.46-10 440-4040-535.46-20	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Repair & Maintenance Fleet Charges	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810	Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098
116	102 103 104 105 106 107 108 109 110 111 112 113	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.41-30 440-4040-535.43-30 440-4040-535.43-30 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.46-20 440-4040-535.47-10	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250	Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279
117 440-4040-535.49-10 Other Charges/Obligations 4,250 Inflation 4,318 4,417 4,523 4,632 4,743 118 440-4040-535.59-40 PILOFF Water & Sewer [3] 0 Eliminate 0 0 0 0 0 0 119 440-4040-535.59-10 Office Supplies 1,000 Inflation 1,016 1,039 1,064 1,090 1,116 120 440-4040-535.52-10 Operating Supplies 97,367 Inflation 98,925 101,200 103,629 106,116 108,663 121 440-4040-535.52-20 Unleaded & Diesel 2,500 Fuel 2,625 2,756 2,894 3,039 3,191 122 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 123 440-4040-535.52-30 Uniforms 1,400 Inflation 1,422 1,455 1,490 1,526 1,562 124 440-4040-535.52-30 Uniforms 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 125 440-4040-535.52-10 Books, Pubs, Subs, & Mem 440 Inflation 447 457 468 480 491 126 440-4040-535.52-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 127 Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235 128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 129 440-4050-539,12-10 Regular Salaries \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 0 131 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 140 1,524 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525 1,525	102 103 104 105 106 107 108 109 110 111 112 113	440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.46-20 440-4040-535.47-20	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100	Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344
118	102 103 104 105 106 107 108 109 110 111 112 113 114 115	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-20 440-4040-535.41-40 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-20 440-4040-535.46-20 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.47-20 440-4040-535.48-10	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730
119	102 103 104 105 106 107 108 109 110 111 112 113 114 115	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-30 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.47-20 440-4040-535.49-01	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2]	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550	Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258
120	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-30 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-30 440-4040-535.43-10 440-4040-535.44-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.48-10 440-4040-535.48-10 440-4040-535.48-10 440-4040-535.48-10 440-4040-535.49-01	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250	Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743
121 440-4040-535.52-20 Unleaded & Diesel 2,500 Fuel 2,625 2,756 2,894 3,039 3,191 122 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 123 440-4040-535.52-30 Uniforms 1,400 Inflation 1,422 1,455 1,490 1,526 1,562 124 440-4040-535.52-50 Chemical 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 125 440-4040-535.54-10 Books, Pubs, Subs, & Mem 440 Inflation 447 457 468 448 491 126 440-4040-535.54-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 127 Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235 128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 440-4050-539 Wastewater Collections 440-4050-539,12-10 Regular Salaries \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 0 131 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 131 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 140 4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 151 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 152 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 153 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 154 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 154 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 154 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 155 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 155 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 155 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 156 440-4050-539,14-10 Overt	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-30 440-4040-535.43-30 440-4040-535.43-30 440-4040-535.46-10 440-4040-535.46-20 440-4040-535.47-20 440-4040-535.48-10 440-4040-535.49-01 440-4040-535.49-01 440-4040-535.49-01 440-4040-535.49-10	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3]	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250	Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Inflation Labor Inflation Eliminate	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0
122 440-4040-535.52-25 Bulk Fuel 3,000 Fuel 3,150 3,308 3,473 3,647 3,829 123 440-4040-535.52-30 Uniforms 1,400 Inflation 1,422 1,455 1,490 1,526 1,562 124 440-4040-535.52-50 Chemical 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 125 440-4040-535.54-10 Books, Pubs, Subs, & Mem 440 Inflation 447 457 468 480 491 126 440-4040-535.54-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 127 Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235 128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 440-4050-539 Wastewater Collections 440-4050-539,12-10 Regular Salaries \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 0 131 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 131 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 140 4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 151 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 152 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 152 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 153 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 154 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 154 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 155 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 155 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 155 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 155 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0 0 155 440-4050-539,14-10 0 0 0 0 0 0 0 155	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118	440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-20 440-4040-535.41-40 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-20 440-4040-535.46-20 440-4040-535.47-10 440-4040-535.49-10 440-4040-535.49-10 440-4040-535.49-10 440-4040-535.49-10 440-4040-535.9-10	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000	Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Labor Inflation Eliminate Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 2,54 2,134 1,575 153,049 4,318 0 1,016	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116
123 440-4040-535.52-30 Uniforms 1,400 Inflation 1,422 1,455 1,490 1,526 1,562 124 440-4040-535.52-50 Chemical 183,000 WW-Chem 192,657 202,861 213,604 224,913 236,820 125 440-4040-535.54-10 Books, Pubs, Subs, & Mem 440 Inflation 447 457 468 480 491 126 440-4040-535.54-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 127 Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235 128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 440-4050-539 Wastewater Collections 440-4050-539.12-10 Regular Salaries \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.49-10 440-4040-535.49-10 440-4040-535.49-10 440-4040-535.49-40 440-4040-535.49-40 440-4040-535.52-10	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367	Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Labor Inflation Eliminate Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 2,54 2,134 1,575 153,049 4,318 0 1,016 98,925	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663
124 440-4040-535.52-50 Chemical 183,000 WW-Chem 192,657 202,861 213,604 224,913 233,820 125 440-4040-535.54-10 Books, Pubs, Subs, & Mem 440 Inflation 447 457 468 480 491 126 440-4040-535.54-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 127 Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235 128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 440-4050-539 Wastewater Collections \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 131 440-4050-539.14-10 Overtime 0 Labor 0 0 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121	440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.41-40 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-20 440-4040-535.49-40 440-4040-535.49-40 440-4040-535.51-10 440-4040-535.51-10 440-4040-535.52-10 440-4040-535.52-20	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500	Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Eliminate Inflation Inflation Fuel	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191
125 440-4040-535.54-10 Books, Pubs, Subs, & Mem 440 Inflation 447 457 468 480 491 126 440-4040-535.54-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 127 Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235 128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 440-4050-539 Wastewater Collections 440-4050-539,12-10 Regular Salaries \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121	440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.41-40 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-20 440-4040-535.49-40 440-4040-535.49-40 440-4040-535.51-10 440-4040-535.51-10 440-4040-535.52-10 440-4040-535.52-20	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500	Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Eliminate Inflation Inflation Fuel	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191
126 440-4040-535.54-20 Educational Development 8,000 Inflation 8,128 8,315 8,515 8,719 8,928 127 Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235 128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 440-4050-539 Wastewater Collections \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 131 440-4050-539,14-10 Overtime 0 Labor 0 0 0 0 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-30 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.51-10 440-4040-535.51-10 440-4040-535.52-10 440-4040-535.52-20 440-4040-535.52-20	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000	Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Inflation Flation Eliminate Inflation Fuel Fuel	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829
Subtotal Operating Expenses \$1,046,115 \$1,093,141 \$1,136,657 \$1,182,197 \$1,229,693 \$1,279,235	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-13 440-4040-535.41-30 440-4040-535.41-30 440-4040-535.43-30 440-4040-535.43-30 440-4040-535.44-10 440-4040-535.46-10 440-4040-535.47-20 440-4040-535.48-10 440-4040-535.48-10 440-4040-535.49-01 440-4040-535.51-10 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel Uniforms Chemical	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400	Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Inflation Flation Eliminate Inflation Inflation Fuel Fuel Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562
128 Total Wastewater Department \$1,932,494 \$2,037,807 \$2,120,401 \$2,207,380 \$2,402,346 \$2,501,600 440-4050-539 Wastewater Collections 129 440-4050-539,12-10 Regular Salaries \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 0 0 0 0 1 0 0 0 0 0 0 0 0 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.49-10 440-4040-535.49-10 440-4040-535.9-10 440-4040-535.59-10 440-4040-535.59-10 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel Uniforms Chemical	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400 183,000	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Inflation Labor Inflation Eliminate Inflation Fuel Fuel Inflation WW-Chem	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 2,54 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422 192,657	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455 202,861	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490 213,604	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526 224,913	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562 236,820
440-4050-539 Wastewater Collections 129 440-4050-539.12-10 Regular Salaries \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 131 440-4050-539.14-10 Overtime 0 Labor 0 0 0 0 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-30 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.49-10 440-4040-535.49-40 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-50 440-4040-535.52-50	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel Uniforms Chemical Books, Pubs, Subs, & Mem	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400 183,000 440	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Labor Inflation Eliminate Inflation Fuel Fuel Inflation WW-Chem Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422 192,657 447	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455 202,861 457	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490 213,604 468	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526 224,913 480	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562 236,820 491
129 440-4050-539.12-10 Regular Salaries \$173,865 Labor \$179,081 \$184,453 \$189,987 \$195,687 \$201,557 130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 131 440-4050-539.14-10 Overtime 0 Labor 0 0 0 0 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-30 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.49-10 440-4040-535.49-40 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-50 440-4040-535.52-50	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel Uniforms Chemical Books, Pubs, Subs, & Mem Educational Development	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400 183,000 1,400 183,000 440 8,000	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Labor Inflation Eliminate Inflation Fuel Fuel Inflation WW-Chem Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422 192,657 447 8,128	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455 202,861 457 8,315	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490 213,604 468 8,515	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526 224,913 480 8,719	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562 236,820 491 8,928
130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 131 440-4050-539.14-10 Overtime 0 Labor 0 0 0 0 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 120 121 122 123 124 125 126	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-30 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.49-10 440-4040-535.49-40 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-50 440-4040-535.52-50	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Uniforms Chemical Books, Pubs, Subs, & Mem Educational Development Subtotal Operating Expenses	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400 183,000 440 8,000	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Labor Inflation Eliminate Inflation Fuel Fuel Inflation WW-Chem Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 2,54 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422 192,657 447 8,128	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455 202,861 457 8,315	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490 213,604 468 8,515 \$1,182,197	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526 224,913 480 8,719 \$1,229,693	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562 236,820 491 8,928
130 AddPerCollections Additional Personnel 0 Input 0 0 0 0 0 131 440-4050-539.14-10 Overtime 0 Labor 0 0 0 0 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 120 121 122 123 124 125 126	440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.41-40 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.47-10 440-4040-535.47-20 440-4040-535.49-10 440-4040-535.51-10 440-4040-535.51-10 440-4040-535.51-10 440-4040-535.52-20 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel Uniforms Chemical Books, Pubs, Subs, & Mem Educational Development Subtotal Operating Expenses Total Wastewater Department	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400 183,000 440 8,000	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Labor Inflation Eliminate Inflation Fuel Fuel Inflation WW-Chem Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 2,54 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422 192,657 447 8,128	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455 202,861 457 8,315	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490 213,604 468 8,515 \$1,182,197	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526 224,913 480 8,719 \$1,229,693	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562 236,820 491 8,928
131 440-4050-539.14-10 Overtime 0 Labor 0 0 0 0 0	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.49-10 440-4040-535.49-10 440-4040-535.59-10 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel Uniforms Chemical Books, Pubs, Subs, & Mem Educational Development Subtotal Operating Expenses Total Wastewater Department Wastewater Collections	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400 183,000 440 8,000 \$1,046,115	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Labor Inflation Eliminate Inflation Fuel Fuel Inflation WW-Chem Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422 192,657 447 8,128 \$1,093,141 \$2,037,807	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455 202,861 457 8,315 \$1,136,657	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490 213,604 468 8,515 \$1,182,197	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526 224,913 480 8,719 \$1,229,693	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562 236,820 491 8,928 \$1,279,235
	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126	440-4040-535.40-10 440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-20 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.49-10 440-4040-535.549-10 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-20 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel Uniforms Chemical Books, Pubs, Subs, & Mem Educational Development Subtotal Operating Expenses Total Wastewater Department Wastewater Collections Regular Salaries	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400 183,000 440 8,000 \$1,046,115	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Falor Inflation Fuel Fuel Inflation WW-Chem Inflation Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422 192,657 447 8,128 \$1,093,141 \$2,037,807	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455 202,861 457 8,315 \$1,136,657 \$2,120,401	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490 213,604 468 8,515 \$1,182,197 \$2,207,380	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526 224,913 480 8,719 \$1,229,693	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562 236,820 491 8,928 \$1,279,235 \$2,501,600
	102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 120 121 122 123 124 125 126 127	440-4040-535.41-10 440-4040-535.41-10 440-4040-535.41-15 440-4040-535.41-30 440-4040-535.41-30 440-4040-535.41-30 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.43-10 440-4040-535.46-10 440-4040-535.47-10 440-4040-535.47-10 440-4040-535.47-20 440-4040-535.49-40 440-4040-535.51-10 440-4040-535.51-10 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30 440-4040-535.52-30	Travel & Per Diem Telephone Cellular Internet Legal Ads Postage Electric Water / Sewer / Trash Rent Repair & Maintenance Fleet Charges Printing & Binding Copier Promotional Activities Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies Unleaded & Diesel Bulk Fuel Uniforms Chemical Books, Pubs, Subs, & Mem Educational Development Subtotal Operating Expenses Total Wastewater Department Wastewater Collections Regular Salaries Additional Personnel	3,950 0 375 1,075 0 12,000 180,250 14,533 5,640 98,780 1,810 250 2,100 1,550 142,175 4,250 0 1,000 97,367 2,500 3,000 1,400 183,000 440 8,000 \$\frac{1}{2}\$\$\$\frac{1}{2}\$\$\$\$\frac{1}{2}\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Inflation WW-Elec Inflation Inflation Repair Repair Inflation Inflation Inflation Inflation Inflation Eliminate Inflation Fuel Fuel Inflation WW-Chem Inflation Inflation	4,013 0 381 1,092 0 12,192 189,762 14,766 5,730 101,743 1,864 254 2,134 1,575 153,049 4,318 0 1,016 98,925 2,625 3,150 1,422 192,657 447 8,128 \$1,093,141 \$2,037,807	4,106 0 390 1,117 0 12,472 199,813 15,105 5,862 104,796 1,920 260 2,183 1,611 157,640 4,417 0 1,039 101,200 2,756 3,308 1,455 202,861 457 8,315 \$1,136,657	4,204 0 399 1,144 0 12,772 210,394 15,468 6,003 107,940 1,978 266 2,235 1,650 162,370 4,523 0 1,064 103,629 2,894 3,473 1,490 213,604 468 8,515 \$1,182,197 \$2,207,380	4,305 0 409 1,172 0 13,078 221,533 15,839 6,147 111,178 2,037 272 2,289 1,689 167,241 4,632 0 1,090 106,116 3,039 3,647 1,526 224,913 480 8,719 \$1,229,693 \$2,402,346	4,408 0 419 1,200 0 13,392 233,261 16,219 6,294 114,513 2,098 279 2,344 1,730 172,258 4,743 0 1,116 108,663 3,191 3,829 1,562 236,820 491 8,928 \$1,279,235 \$2,501,600

Projection of Combined Water and Wastewater System Operating Expenses

Line			Adjusted [1]	Escalation	Projected	Fi	scal Year Ending	September 30th	
No.	Cost Center Code	Description	2017	Factor	2018	2019	2020	2021	2022
		B	* 00		* 00				
133	440-4050-539.15-60	Boot Allowance	500	Inflation	508	520	532	545	558
134 135	440-4050-539.21-10 440-4050-539.21-20	FICA Taxes Medicare	8,919 2,086	Labor Labor	9,187 2,149	9,462 2,213	9,746 2,279	10,038 2,348	10,340 2,418
136	440-4050-539.22-10	Retirement Contributions	16,825	Labor	17,330	17,850	18,385	18,937	19,505
137	440-4050-539.22-20	DCSE	11,981	Labor	12,340	12,711	13,092	13,485	13,889
138	440-4050-539.23-10	Life Insurance	709	General-Ins	709	709	709	709	709
139	440-4050-539.23-20	Group Medical Insurance	47,781	Health-Ins	61,637	67,801	74,581	82,039	90,243
140	440-4050-539.23-30	Dental Insurance	1,567	Health-Ins	2,021	2,224	2,446	2,691	2,960
141	440-4050-539.23-40	Long Term Disability	1,277	Health-Ins	1,647	1,812	1,993	2,193	2,412
142	440-4050-539.23-90	OPEB Expense	1,947	Marginal	1,966	1,986	2,006	2,026	2,046
143	440-4050-539.24-10	Worker's Compensation	5,109	Labor	5,262	5,420	5,583	5,750	5,923
144		Subtotal Personnel Expenses	\$273,471		\$294,757	\$308,101	\$322,303	\$337,433	\$353,570
1.45	440 4050 520 24 10	Operating Expenses	¢212	G	£220	¢220	#220	¢2.49	¢250
145 146	440-4050-539.34-10 440-4050-539.40-10	Other Contractual Service Travel & Per Diem	\$212 750	Contractual Inflation	\$220 762	\$229 780	\$238 798	\$248 817	\$258 837
140	440-4050-539.41-10	Telephone	0	Inflation	0	0	0	0	0
148	440-4050-539.41-15	Cellular	375	Inflation	381	390	399	409	419
149	440-4050-539.41-20	Internet	359	Inflation	365	373	382	391	401
150	440-4050-539.43-10	Electric	79,310	WW-Elec	83,495	87,918	92,573	97,475	102,635
151	440-4050-539.43-30	Water / Sewer / Trash	329	Inflation	334	342	350	359	367
152	440-4050-539.44-10	Rent	500	Inflation	508	520	532	545	558
153	440-4050-539.46-10	Repair & Maintenance	70,000	Repair	72,100	74,263	76,491	78,786	81,149
154	440-4050-539.46-20	Fleet Charges	20,128	Repair	20,732	21,354	21,994	22,654	23,334
155	440-4050-539.47-10	Printing & Binding	0	Inflation	0	0	0	0	0
156	440-4050-539.47-20	Copier	500	Inflation	508	520	532	545	558
157	440-4050-539.49-01	Cost Allocation [2]	47,199	Labor	55,422	57,085	58,797	60,561	62,378
158 159	440-4050-539.49-10 440-4050-539.49-40	Other Charges/Obligations PILOFF Water & Sewer [3]	1,060 0	Inflation Eliminate	1,077 0	1,102 0	1,128 0	1,155 0	1,183 0
160	440-4050-539.51-10	Office Supplies	250	Inflation	254	260	266	272	279
161	440-4050-539.52-10	Operating Supplies	22,700	Inflation	23,063	23,594	24,160	24,740	25,333
162	440-4050-539.52-20	Unleaded & Diesel	12,201	Fuel	12,811	13,452	14,124	14,830	15,572
163	440-4050-539.52-30	Uniforms	700	Inflation	711	728	745	763	781
164	440-4050-539.52-50	Chemical	20,000	WW-Chem	21,055	22,171	23,345	24,581	25,882
165	440-4050-539.54-10	Books, Pubs, Subs, & Mem	120	Inflation	122	125	128	131	134
166	440-4050-539.54-20	Educational Development	900	Inflation	914	935	958	981	1,004
167		Subtotal Operating Expenses	\$277,593		\$294,836	\$306,137	\$317,942	\$330,242	\$343,062
168		Total Wastewater Collections	\$551,064		\$589,593	\$614,238	\$640,245	\$667,675	\$696,631
	440-4080-539	Field Operations							
169	440-4080-539.12-10	Regular Salaries	\$433,495	Labor	\$446,500	\$459,895	\$473,692	\$487,902	\$502,540
170	AddPerFieldOps	Additional Personnel	0	Input	0	0	0	59,652	61,442
171	440-4080-539.12-20	DC ICMA	18,884	Labor	19,451	20,034	20,635	21,254	21,892
172 173	440-4080-539.14-10 440-4080-539.15-30	Overtime Cell Phone	0 1,328	Labor Inflation	0 1,349	0 1,380	0 1,413	0 1,447	0 1,482
173	440-4080-539.15-60	Boot Allowance	1,375	Inflation	1,397	1,429	1,463	1,447	1,535
175	440-4080-539.21-10	FICA Taxes	25,310	Labor	26,069	26,851	27,657	28,487	29,341
176	440-4080-539.21-20	Medicare	5,919	Labor	6,097	6,279	6,468	6,662	6,862
177	440-4080-539.22-20	DCSE	33,135	Labor	34,129	35,153	36,208	37,294	38,413
178	440-4080-539.23-10	Life Insurance	1,819	General-Ins	1,819	1,819	1,819	1,819	1,819
179	440-4080-539.23-20	Group Medical Insurance	130,594	Health-Ins	168,466	185,313	203,844	224,229	246,651
180	440-4080-539.23-30	Dental Insurance	3,895	Health-Ins	5,025	5,527	6,080	6,688	7,356
181	440-4080-539.23-40	Long Term Disability	3,568	Health-Ins	4,603	5,063	5,569	6,126	6,739
182	440-4080-539.23-90	OPEB Expense	5,212	Marginal	5,265	5,317	5,370	5,424	5,478
183	440-4080-539.24-10	Worker's Compensation	19,472	Labor	20,056	20,658	21,278	21,916	22,573
184		a				0774 710	0011 106	\$910,398	\$954,122
		Subtotal Personnel Costs	\$684,006		\$740,225	\$774,719	\$811,496	Ψ210,320	
105	440 4090 520 24 10	Operating Expenses		Contract					\$666
185 186	440-4080-539.34-10 440-4080-539.40-10	Operating Expenses Other Contractual Service	\$547	Contractual	\$569	\$592	\$615	\$640	\$666 2.960
186	440-4080-539.40-10	Operating Expenses Other Contractual Service Travel & Per Diem	\$547 2,652	Inflation	\$569 2,694	\$592 2,756	\$615 2,823	\$640 2,890	2,960
186 187	440-4080-539.40-10 440-4080-539.41-10	Operating Expenses Other Contractual Service Travel & Per Diem Telephone	\$547 2,652 0	Inflation Inflation	\$569 2,694 0	\$592 2,756 0	\$615 2,823 0	\$640 2,890 0	2,960 0
186	440-4080-539.40-10	Operating Expenses Other Contractual Service Travel & Per Diem	\$547 2,652	Inflation	\$569 2,694	\$592 2,756	\$615 2,823	\$640 2,890	2,960
186 187 188	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular	\$547 2,652 0 800	Inflation Inflation Inflation	\$569 2,694 0 813	\$592 2,756 0 831	\$615 2,823 0 851	\$640 2,890 0 872	2,960 0 893
186 187 188 189	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-20	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet	\$547 2,652 0 800 397	Inflation Inflation Inflation Inflation	\$569 2,694 0 813 403	\$592 2,756 0 831 413	\$615 2,823 0 851 423	\$640 2,890 0 872 433	2,960 0 893 443
186 187 188 189 190	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-20 440-4080-539.41-40	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage	\$547 2,652 0 800 397 10	Inflation Inflation Inflation Inflation Inflation	\$569 2,694 0 813 403 10	\$592 2,756 0 831 413	\$615 2,823 0 851 423	\$640 2,890 0 872 433	2,960 0 893 443 11
186 187 188 189 190 191 192 193	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-20 440-4080-539.41-40 440-4080-539.44-10 440-4080-539.46-10 440-4080-539.46-20	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges	\$547 2,652 0 800 397 10 500 135,500 28,502	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair	\$569 2,694 0 813 403 10 508 139,565 29,357	\$592 2,756 0 831 413 10 520 143,752 30,238	\$615 2,823 0 851 423 11 532 148,065 31,145	\$640 2,890 0 872 433 11 545 152,506 32,079	2,960 0 893 443 11 558 157,082 33,042
186 187 188 189 190 191 192 193 194	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-20 440-4080-539.41-20 440-4080-539.41-40 440-4080-539.44-10 440-4080-539.46-10 440-4080-539.46-20 440-4080-539.49-01	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2]	\$547 2,652 0 800 397 10 500 135,500 28,502 103,892	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Labor	\$569 2,694 0 813 403 10 508 139,565 29,357 116,970	\$592 2,756 0 831 413 10 520 143,752 30,238 120,479	\$615 2,823 0 851 423 11 532 148,065 31,145 124,093	\$640 2,890 0 872 433 11 545 152,506 32,079 127,816	2,960 0 893 443 11 558 157,082 33,042 131,651
186 187 188 189 190 191 192 193 194 195	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-20 440-4080-539.41-40 440-4080-539.46-10 440-4080-539.46-20 440-4080-539.46-20 440-4080-539.49-01 440-4080-539.49-10	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations	\$547 2,652 0 800 397 10 500 135,500 28,502 103,892 5,000	Inflation Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Labor Inflation	\$569 2,694 0 813 403 10 508 139,565 29,357 116,970 5,080	\$592 2,756 0 831 413 10 520 143,752 30,238 120,479 5,197	\$615 2,823 0 851 423 11 532 148,065 31,145 124,093 5,322	\$640 2,890 0 872 433 11 545 152,506 32,079 127,816 5,449	2,960 0 893 443 11 558 157,082 33,042 131,651 5,580
186 187 188 189 190 191 192 193 194 195	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-40 440-4080-539.44-40 440-4080-539.46-10 440-4080-539.46-20 440-4080-539.49-01 440-4080-539.49-10 440-4080-539.49-10	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3]	\$547 2,652 0 800 397 10 500 135,500 28,502 103,892 5,000	Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Labor Inflation Eliminate	\$569 2,694 0 813 403 10 508 139,565 29,357 116,970 5,080 0	\$592 2,756 0 831 413 10 520 143,752 30,238 120,479 5,197	\$615 2,823 0 851 423 111 532 148,065 31,145 124,093 5,322 0	\$640 2,890 0 872 433 11 545 152,506 32,079 127,816 5,449 0	2,960 0 893 443 11 558 157,082 33,042 131,651 5,580 0
186 187 188 189 190 191 192 193 194 195 196	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-20 440-4080-539.41-40 440-4080-539.44-10 440-4080-539.46-20 440-4080-539.49-01 440-4080-539.49-10 440-4080-539.49-10 440-4080-539.51-10	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies	\$547 2,652 0 800 397 10 500 135,500 28,502 103,892 5,000 0 400	Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Labor Inflation Eliminate Inflation	\$569 2,694 0 813 403 10 508 139,565 29,357 116,970 5,080 0	\$592 2,756 0 831 413 10 520 143,752 30,238 120,479 5,197 0 416	\$615 2,823 0 851 423 11 532 148,065 31,145 124,093 5,322 0 426	\$640 2,890 0 872 433 11 545 152,506 32,079 127,816 5,449 0 436	2,960 0 893 443 11 558 157,082 33,042 131,651 5,580 0 446
186 187 188 189 190 191 192 193 194 195 196 197	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-20 440-4080-539.41-40 440-4080-539.46-10 440-4080-539.46-10 440-4080-539.49-11 440-4080-539.49-11 440-4080-539.49-10 440-4080-539.53-1-10 440-4080-539.53-1-10	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies Operating Supplies	\$547 2,652 0 800 397 10 500 135,500 28,502 103,892 5,000 0 400 37,235	Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Labor Inflation Eliminate Inflation Inflation	\$569 2,694 0 813 403 10 508 139,565 29,357 116,970 5,080 0 406 37,831	\$592 2,756 0 831 413 10 520 143,752 30,238 120,479 5,197 0 416 38,701	\$615 2,823 0 851 423 11 532 148,065 31,145 124,093 5,322 0 426 39,630	\$640 2,890 0 872 433 11 545 152,506 32,079 127,816 5,449 0 436 40,581	2,960 0 893 443 11 558 157,082 33,042 131,651 5,580 0 446 41,555
186 187 188 189 190 191 192 193 194 195 196	440-4080-539.40-10 440-4080-539.41-10 440-4080-539.41-15 440-4080-539.41-20 440-4080-539.41-40 440-4080-539.44-10 440-4080-539.46-20 440-4080-539.49-01 440-4080-539.49-10 440-4080-539.49-10 440-4080-539.51-10	Operating Expenses Other Contractual Service Travel & Per Diem Telephone Cellular Internet Postage Rent Repair & Maintenance Fleet Charges Cost Allocation [2] Other Charges/Obligations PILOFF Water & Sewer [3] Office Supplies	\$547 2,652 0 800 397 10 500 135,500 28,502 103,892 5,000 0 400	Inflation Inflation Inflation Inflation Inflation Inflation Repair Repair Labor Inflation Eliminate Inflation	\$569 2,694 0 813 403 10 508 139,565 29,357 116,970 5,080 0	\$592 2,756 0 831 413 10 520 143,752 30,238 120,479 5,197 0 416	\$615 2,823 0 851 423 11 532 148,065 31,145 124,093 5,322 0 426	\$640 2,890 0 872 433 11 545 152,506 32,079 127,816 5,449 0 436	2,960 0 893 443 11 558 157,082 33,042 131,651 5,580 0 446

Projection of Combined Water and Wastewater System Operating Expenses

No. Confection Code Description Desc	Line			Adjusted [1]	Escalation	Projected		scal Year Ending	g September 30th	
2.50 Adv-0.080.339.54-20 Ebbarachiman Developments 2.500 Inflation 2.500 2.598 2.691 2.728 2.790 2.790 2.500.09 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.500.00 2.50	No.	Cost Center Code	Description	2017	Factor	2018	2019	2020	2021	2022
Total Field Operations S1,028,811 S1,105,122 S1,190,725 S1,299,807 S1,365,792										
440-5555-580_2-10 Reinspare Contributions \$223_517	203		Subtotal Operating Expenses	\$344,805		\$364,897	\$376,009	\$387,526	\$399,409	\$411,669
205 440-5555-802-140 PriD Express	204		Total Field Operations	\$1,028,811		\$1,105,122	\$1,150,728	\$1,199,022	\$1,309,807	\$1,365,792
206 440-5555-580-23-10 PTO Expense O Elliminate O O O O O O O O O		440-5555-580, 581, 589	Non-Departmental [4]							
207 40-5555-580-3-10 Professional Services 0 Eliminate 0 0 0 0 0 0 0 0 0	205	440-5555-580.22-10	Retirement Contributions	\$223,547	Labor	\$230,253	\$237,161	\$244,276	\$251,604	\$259,152
208 440-5555-580-3-10 Accounting & Auditing 0 Eliminate 0 0 0 0 0 0 0 0 0	206	440-5555-580.23-80	PTO Expense	0	Eliminate	0	0	0	0	0
200 440-5555-\$03-6-15 General Liability 15-204 Centeral-line 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15-204 15										
200 40-5555-804-515 Property 0 Eliminate 0 0 0 0 0 0 0 0 0			e e							
211 440-5555-804-520 Public Officials 12,320 Labor 12,690 13,070 13,462 13,866 14,282 140-5555-804-535 Automobile 0			•							
221 440-5555-804-525 Automobile 0 Eliminate 0 0 0 0 0 0 0 0 0										
213 440-5555-\$8048-35 Environmental Liability 3,327 Inflation 3,380 3,488 3,541 3,626 3,713 214 440-5555-\$8049-90 Bank Charges 0 Eliminate 0 0 0 0 0 0 215 440-5555-\$8049-90 Bank Charges 0 Eliminate 0 0 0 0 0 0 216 440-5555-\$8049-90 Hurricanc Charges 333,188 Eliminate 0 0 0 0 0 0 217 440-5555-\$8049-90 Hurricanc Charges 333,188 Eliminate 0 0 0 0 0 0 218 440-5555-\$8049-90 Depreciation 0 Eliminate 0 0 0 0 0 0 219 440-5555-\$8049-90 Machinery & Equipment 0 Eliminate 0 0 0 0 0 0 221 440-5555-\$8049-10 Depreciation 0 Eliminate 0 0 0 0 0 0 222 440-5555-\$8049-12 Machinery & Equipment 0 Eliminate 0 0 0 0 0 0 223 440-5555-\$8049-12 Machinery & Equipment 0 Eliminate 0 0 0 0 0 0 224 440-5555-\$8071-12 Refunding Bond Series 09 0 Eliminate 0 0 0 0 0 0 0 225 440-5555-\$8071-28 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 226 440-5555-\$8071-29 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 227 440-5555-\$8071-29 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 228 440-5555-\$8071-29 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 229 440-5555-\$8071-29 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 230 440-5555-\$8071-29 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 240 440-5555-\$8071-29 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 240 440-5555-\$8071-20 SBT SRF Refinance 2012 0 Eliminate 0 0 0 0 0 240 440-5555-\$8071-20 SBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 240 440-5555-\$8071-20 SBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 240 440-5555-\$8071-20 SBT Cap Imp Rev Note 2015 0 Eliminate 0 0 0 0 0 240 44										
214 440-5555-\$8049-20 Other Charges/Obligations O Inflation O O O O O O O O O O O O O O O O O O										
215 440-5555-58049-90 Bank Charges 0 Eliminate 0 0 0 0 0 0 0 0 0			•							
216 440-5555-580-90-90 Write Off 0 0 0 0 0 0 0 0 0										
217 440-5555-5809-0-0 Operating Supplies Op										
218 440-5555-803-2-10 Operating Supplies O Eliminate O O O O O O										
240-5555-580-0-10 Depreciation										
220 440-5555-806-1-0 Machinery & Equipment 0 Eliminate 0 0 0 0 0 0 0 0 0									-	
221 440-5555-580,71-24 August A										
223 440-5555-580,71-15 JCI Meters 0 Eliminate 0 0 0 0 0 0 0 0 0										
223 440-5555-880,71-24 Refinance 2012 0 Eliminate 0 0 0 0 0 0 0 0 0 0									-	
224 440-5555-88071-26 BBT SRF Refinance 2012 0										
225									-	
226 440-5555-58071-29 St Rev Fund-WNTP R&R 2013 O Eliminate O O O O O O O O O O O O O O O O O O									-	
227										
Add									-	
229 440-5555-580,72-15 JCI Meters 0 Eliminate 0 0 0 0 0 0 0 0 0									-	
230 440-5555-880.72-20 State Revolving Fund 0 Eliminate 0 0 0 0 0 0 0 0 0										
231 440-5555-800,72-24 Refunding Bond Series 09 0 Eliminate 0 0 0 0 0 0 0 0 0									-	
232 440-5555-880.72-26 BBT SRF Refinance 2012 0 Eliminate 0 0 0 0 0 0 0 0 0									-	
233 440-5555-\$80.72-28 BBT Cap Imp Rev Note 2014 0 Eliminate 0 0 0 0 0 0 0 0 0										
234 440-5555-580,72-29 St Rev Fund* WTP R&R 2013 0 Eliminate 0 0 0 0 0 0 0 0 0									-	
Adv-5555-580.73-18									-	
236									-	
237 440-5555-8073-21 Bord Issuance Cost - SRF 0 Eliminate 0 0 0 0 0 0 0 0 0									-	
238 440-5555-580.73-41 BBT SRF Refinance 2012 0 Eliminate 0 0 0 0 239 440-5555-580.73-42 Cap Imp Rev Note Srs 2014 0 Eliminate 0 0 0 0 0 240 440-5555-581.03-31 Capital Fund 0 Eliminate 0 0 0 0 0 241 440-5555-581.04-44 Renewal And Replacement 0 Eliminate 0 0 0 0 0 0 242 440-5555-581.04-45 Wtr/Swr Rate Stabilization 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td< td=""><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td><td></td><td>0</td><td></td></td<>				0					0	
239									0	
240 440-5555-581.03-31 Capital Fund 0 Eliminate 0 0 0 0 0 0 0 0 0				0					0	
241 440-5555-581.04-44 Renewal And Replacement 0 Eliminate 0 0 0 0 0 0 0 0 0									0	
242 440-5555-581.04-45 Wtr/Swr Rate Stabilization 0 Eliminate 0 0 0 0 0 243 440-5555-581.04-50 Public Works Complex - Debt Service 0 Eliminate 0 0 0 0 0 244 440-5555-581.05-01 MIS 0 Eliminate 0 0 0 0 0 0 245 440-5555-589.50-50 Stabilization - Estimated Savings 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td></td><td></td><td>•</td><td>0</td><td>Eliminate</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>			•	0	Eliminate	0	0	0	0	0
243 440-5555-581.04-50 Public Works Complex - Debt Service 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td></td>										
244 440-5555-581.05-01 MIS 0 Eliminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 226,351 0	243		Public Works Complex - Debt Service	0	Eliminate	0	0	0	0	0
246 440-5555-581.10-01 General Fund Current Year Unreserved 0 Eliminate Dilminate 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	244	440-5555-581.05-01		0	Eliminate	0	0	0	0	0
247 440-5555-589.10-01 Current Year Unreserved 0 Eliminate 0 0 0 0 0 0 248 Total Non-Departmental \$607,586 \$261,527 \$268,893 \$276,483 \$284,300 \$292,351 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$65,400 Input \$67,262 \$69,945 \$72,768 \$77,369 \$80,542 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 23,405 Input 25,424 27,700 30,187 32,904 35,873 251 Other Other Adjustments - Retirement Benefits 74,871 Op Expense 77,019 80,105 83,354 88,634 92,288 252 Total Other Adjustments \$163,676 \$169,705 \$177,750 \$186,309 \$198,907 \$208,703	245	440-5555-589.50-50	Stabilization - Estimated Savings	0	Eliminate	0	0	0	0	0
248 Total Non-Departmental \$607,586 \$261,527 \$268,893 \$276,483 \$284,300 \$292,351 Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$65,400 Input \$67,262 \$69,945 \$72,768 \$77,369 \$80,542 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 23,405 Input 25,424 27,700 30,187 32,904 35,873 251 Other Other Adjustments - Retirement Benefits 74,871 Op Expense 77,019 80,105 83,354 88,634 92,288 252 Total Other Adjustments \$163,676 \$169,705 \$177,750 \$186,309 \$198,907 \$208,703	246	440-5555-581.10-01	General Fund	0	Eliminate	0	0	0	0	0
Other Adjustments 249 Contingency Contingency - 1.00% of O&M [5] \$65,400 Input \$67,262 \$69,945 \$72,768 \$77,369 \$80,542 250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 23,405 Input 25,424 27,700 30,187 32,904 35,873 251 Other Other Adjustments - Retirement Benefits 74,871 Op Expense 77,019 80,105 83,354 88,634 92,288 252 Total Other Adjustments \$163,676 \$169,705 \$177,750 \$186,309 \$198,907 \$208,703	247	440-5555-589.10-01	Current Year Unreserved	0	Eliminate	0	0	0	0	0
249 Contingency Contingency - 1.00% of O&M [5] \$65,400 Input \$67,262 \$69,945 \$72,768 \$77,369 \$80,542 250 Bad Debt Bad Debt Expense - 0.25% of Rate Revs. [6] 23,405 Input 25,424 27,700 30,187 32,904 35,873 251 Other Other Adjustments - Retirement Benefits 74,871 Op Expense 77,019 80,105 83,354 88,634 92,288 252 Total Other Adjustments \$163,676 \$169,705 \$177,750 \$186,309 \$198,907 \$208,703	248		Total Non-Departmental	\$607,586		\$261,527	\$268,893	\$276,483	\$284,300	\$292,351
250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 23,405 Input 25,424 27,700 30,187 32,904 35,873 251 Other Other Adjustments - Retirement Benefits 74,871 Op Expense 77,019 80,105 83,354 88,634 92,288 252 Total Other Adjustments \$163,676 \$169,705 \$177,750 \$186,309 \$198,907 \$208,703			Other Adjustments							
250 BadDebt Bad Debt Expense - 0.25% of Rate Revs. [6] 23,405 Input 25,424 27,700 30,187 32,904 35,873 251 Other Other Adjustments - Retirement Benefits 74,871 Op Expense 77,019 80,105 83,354 88,634 92,288 252 Total Other Adjustments \$163,676 \$169,705 \$177,750 \$186,309 \$198,907 \$208,703	249	Contingency	Contingency - 1.00% of O&M [5]	\$65,400	Input	\$67,262	\$69,945	\$72,768	\$77,369	\$80,542
251 Other Other Adjustments - Retirement Benefits 74,871 Op Expense 77,019 80,105 83,354 88,634 92,288 252 Total Other Adjustments \$163,676 \$169,705 \$177,750 \$186,309 \$198,907 \$208,703										
					•					
253 Grand Total Operating Budget \$6,703,644 \$6,895,916 \$7,172,207 \$7,463,095 \$7,935,798 \$8,262,952	252		Total Other Adjustments	\$163,676		\$169,705	\$177,750	\$186,309	\$198,907	\$208,703
	253		Grand Total Operating Budget	\$6,703,644		\$6,895,916	\$7,172,207	\$7,463,095	\$7,935,798	\$8,262,952

Footnotes:

- [1] Fiscal Year 2017 amounts shown based on Table 1-5.
- Budgeted amounts for the "Cost Allocation" line are to reimburse the General Fund for services that benefit the Utility.
- [3] Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes.
- These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model.

 Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
- A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
- An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.

$\underline{\textbf{Summary of Projected Escalation Factors}}$

Line		Escalation	Fiscal Year Ending September 30th,						
No.	Description	Factor	2018	2019	2020	2021	2022		
1	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000		
2	Eliminate	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000		
3	Marginal	Marginal	1.0100	1.0100	1.0100	1.0100	1.0100		
4	Inflation (CPI) [1]	Inflation	1.0160	1.0230	1.0240	1.0240	1.0240		
5	Labor	Labor	1.0300	1.0300	1.0300	1.0300	1.0300		
6	Benefits	Benefits	1.0500	1.0500	1.0500	1.0500	1.0500		
7	Health Insurance	Health-Ins	1.2900	1.1000	1.1000	1.1000	1.1000		
8	General Insurance	General-Ins	1.0000	1.0000	1.0000	1.0000	1.0000		
9	Contractual	Contractual	1.0400	1.0400	1.0400	1.0400	1.0400		
10	Repair (ENR Average)	Repair	1.0300	1.0300	1.0300	1.0300	1.0300		
11	Chemicals	Chemicals	1.0500	1.0500	1.0500	1.0500	1.0500		
12	Electricity	Electricity	1.0500	1.0500	1.0500	1.0500	1.0500		
13	Fuel & Oil	Fuel	1.0500	1.0500	1.0500	1.0500	1.0500		
14	Water Customer Accounts	W-Accounts	1.0025	1.0027	1.0027	1.0027	1.0027		
15	Wastewater Customer Accounts	WW-Accounts	1.0028	1.0030	1.0030	1.0029	1.0029		
16	Treated Water Flows	W-Flows	1.0019	1.0020	1.0020	1.0020	1.0020		
17	Treated Wastewater Flows	WW-Flows	1.0026	1.0028	1.0028	1.0028	1.0028		
18	Water Flows + Chemicals	W-Chem	1.0519	1.0521	1.0521	1.0521	1.0521		
19	Water Flows + Electricity	W-Elec	1.0519	1.0521	1.0521	1.0521	1.0521		
20	Wastewater Flows + Chemicals	WW-Chem	1.0528	1.0530	1.0530	1.0529	1.0529		
21	Wastewater Flows + Electricity	WW-Elec	1.0528	1.0530	1.0530	1.0529	1.0529		
22	Change in Water Customers	W-Growth	1.0000	1.0714	1.0000	1.0000	1.0000		
23	Change in Wastewater Customers	WW-Growth	1.0000	1.0714	1.0000	1.0000	1.0000		
24	Change in Reclaimed Customers	RC-Growth	1.0000	1.0000	1.0000	1.0000	1.0000		
25	Water Rate Revenues	W-Rev	1.0024	1.0026	1.0026	1.0026	1.0026		
26	Wastewater Rate Revenues	WW-Rev	1.0025	1.0027	1.0027	1.0027	1.0027		
27	Water Operational Expenses	W-Op	1.0190	1.0407	1.0412	1.0527	1.0420		
28	Wastewater Operational Expenses	WW-Op	1.0363	1.0396	1.0401	1.0716	1.0406		

Footnotes:

^[1] Inflation figures based on discussions with City staff and obtained from the "The Budget and Economic Outlook: An Update" published by the Congressional Budget Office in January 2017.

Table 1-11 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Capital Improvement Program Funding Plan

Line		Escalation	Funding	Fiscal Year Ending September 30,						Total
No.	Description	Reference	Source	2017	2018	2019	2020	2021	2022	CIP
	CIP Escalation Factor Alternatives									
1	General Project Escalators	NT		1.000	1 000	1.000	1.000	1.000	1 000	
1	No Assumed Escalation (0.0% per Year)	None		1.000	1.000	1.000	1.000	1.000	1.000	
2	Capital Outlay (3.5% per Year)	Outlay		1.000	1.030	1.061	1.093	1.126	1.159	
3	ENR Index Average (3.0% per Year)	ENR		1.000	1.030	1.061	1.093	1.126	1.159	
4	Marginal Increase (1.0% per Year)	Marginal		1.000	1.010	1.020	1.030	1.041	1.051	
5	High Increase (5.0% per Year)	High		1.000	1.050	1.103	1.158	1.216	1.276	
	Water System:									
6	Submersible Pumps (current operations)	ENR	W-Rates	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
7	Ford Explorer (current operations)	ENR	W-Rates	13,000	0	0	0	0	0	13,000
8	Transfer from Water & Sewer	ENR	W-Rates	50,000	0	0	0	0	0	50,000
9	Airpark Rd Water Main Connection	ENR	W-R&R	0	0	185,658	0	0	0	185,658
10	Carbon Dioxide Tank	ENR	W-R&R	0	254,101	0	0	0	0	254,101
11	East Pine Bluff Water Improvements	ENR	W-R&R	0	0	0	0	218,261	0	218,261
12	Lamont & Hubbell SW & Wtr	ENR	W-R&R	65,000	0	0	0	0	0	65,000
13	New York Street Water Improvements	ENR	W-R&R	0	0	0	27,318	0	0	27,318
14	North Pinedale Road Water Improvements	ENR	Assessments	0	0	90,177	0	0	0	90,177
15	Perdita, Palmetto, Live Oak Water Improvements	ENR	W-R&R	0	0	212,180	0	0	0	212,180
16	Plaza & Hubbell Water Improvement	ENR	W-R&R	0	0	106,090	0	0	0	106,090
17	Raw Water and Backwash Actuators	ENR	W-R&R	0	13,390	0	0	0	0	13,390
18	Safe Room @ ARWTP & Hardening of Ops Bldg.	ENR	Grant	0	0	159,135	0	0	0	159,135
19	SR-442 Connector WM I-95 to Waterplant Rd	ENR	W-R&R	0	180,250	0	0	0	0	180,250
20	THM Precursor Removal Process at ARTWTP	ENR	Junior1	0	27,038	3,713,150	0	0	0	3,740,188
21	Unspecified Water	ENR	W-R&R	0	257,500	265,225	273,182	337,653	347,782	1,481,342
21	VGB Base Station W/ Laptops	ENR	W-R&R	0	18,540	0	0	0	0	18,540
22	W Park Ave Water Main: Old Mission to PABS	ENR	W-R&R	0	309,000	0	0	0	0	309,000
23	Wildwood Dr. & Highland Ave. Water Main Replacement	ENR	W-R&R	0	214,240	0	0	0	0	214,240
24	VFD Upgrades WTP - QLH	ENR	W-Op	11,827	0	0	0	0	0	11,827
25	Chinchor Electric VFD Project	ENR	W-Op	350,691	0	0	0	0	0	350,691
26	Public Works Building (Allocation)	None	Senior1	0	0	255,000	1,445,000	0	0	1,700,000
27	Budgetary Capital Outlay	None	W-Rates	\$70,320	\$105,000	\$105,000	\$84,000	\$57,540	\$84,372	\$506,232
28	Subtotal Water System		-	\$580,838	\$1,379,058	\$5,091,614	\$1,829,500	\$613,454	\$432,154	\$9,926,618

Table 1-11 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Capital Improvement Program Funding Plan

Line		Escalation	Funding	Fiscal Year Ending September 30,						Total
No.	Description	Reference	Source	2017	2018	2019	2020	2021	2022	CIP
	Wastewater System:									
29	Submersible Pumps (current operations)	ENR	S-Rates	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
30	Ford Explorer (current operations)	ENR	S-Rates S-Rates	13,000	0	0	0	0	0	13,000
31	Transfer from Water & Sewer	ENR	S-Rates S-Rates	50,000	0	0	0	0	0	50,000
32	Roof Replacements, Chemical, Operations & Sludge Bldgs.	ENR	S-Rates S-Rates	50,000	0	0	0	0	0	50,000
32	Influent Pump	ENR	S-Rates S-Rates	0	30,900	0	0	0	0	30,900
33	Safe Room @ WWTP & Hardening of Ops Bldg.	ENR	Grant	0	103,000	0	0	0	0	103,000
34	Unspecified Sewer	ENR	S-R&R	0	154,500	265,225	273,182	337,653	347,782	1,378,342
35	WW-Septic Conversion: 15th & 16th Street Duplexes	ENR	Assessments	0	154,500	0	327,818	337,033	0	327,818
36	WW-Septic Conversion: 13th & 16th Street Duplexes WW-Septic Conversion: Beulah Dr	ENR	Assessments	0	0	0	327,818	0	0	327,818
37	WW-Septic Conversion: E. of US-1: Cory Est. to Arbor Ln	ENR	Assessments	0	0	530,450	0	0	0	530,450
38	WW-Septic Conversion: E. of US-1: Cory Est. to Arbor En WW-Septic Conversion: E. of US-1: Omni & Godfrey to Poinciana	ENR	Assessments	0	0	0	0	2,251,018	0	2,251,018
39	WW-Septic Conversion: Assey Rd. to 10th Street	ENR	Assessments	0	0	0	1,420,545	2,231,018	0	1,420,545
40	WW-Septic Conversion: North Pinedale Road	ENR	Assessments	0	0	185,658	1,420,343	0	0	185,658
41	WWTP Sludge Dewatering	ENR	Junior4	0	0	165,056	1,639,091	0	0	1,639,091
42	Air Release Program	ENR	S-R&R	0	20,600	0	1,039,091	0	0	20,600
42	Bypass Pump	ENR	S-R&R	0	36,050	0	0	0	0	36,050
43	Camera Upgrade - Mainline	ENR	S-R&R	0	20,600	0	0	0	0	20,600
45	Lift Station Refurbishments	ENR	S-R&R	0	20,000	265,225	273,182	281,377	289,819	1,109,602
	LS # 3 Refurbishment	ENR	S-R&R	0	283,250	203,223	0	201,377	209,019	283,250
46	Lift Station #6	ENR	S-R&R S-R&R	9,289	257,500	0	0	0	0	265,789
47 48		ENR ENR	S-R&R S-R&R	9,289	103,000	265,225			289,819	1,212,602
	Riverside Dr Sewer Lateral Slip-Lining	ENR	S-R&R S-R&R			,	273,182	281,377		
49	Sewer Sliplining			100,000	103,000	106,090	109,273	112,551	115,927	646,841
50	Submersible Pump Replacements (LS)	ENR	S-R&R	0	51,500	53,045	81,955	84,413	86,946	357,858
51	Telemetry at Lift Stations	ENR	S-R&R	0	51,500	53,045	54,636	56,275	57,964	273,420
52	WW Lift Station Rehab: FL Shores (Phase 1) I of II	ENR	Junior4	0	0	0	273,182	562,754 0	579,637	1,415,573
53	WW Lift Station Rehab: FL Shores (Phase 1) II of II	ENR	Junior3	0	0	265,225	0	9	0	265,225
54	Reclaimed Water Improvements/Extension I of II	ENR	Junior4	0	0	0	546,364	1,125,509	0	1,671,872
55	Reclaimed Water Improvements/Extension II of II	ENR	Junior3	905,000	927,000	530,450	0	0	0	2,362,450
56	Rhode Island St & Hardin Pl Reclaimed Water Ext	ENR	S-Rates	0	0	0	0	0	88,105	88,105
57	Mixing Zone Study	ENR	S-Rates	172,910	0	0	0	0	0	172,910
58	Public Works Building (Allocation)	None	Senior1	0	0	255,000	1,445,000	0	0	1,700,000
59	Budgetary Capital Outlay	None	S-Rates	\$97,109	\$145,000	\$145,000	\$116,000	\$79,460	\$116,514	\$699,083
60	Subtotal Wastewater System			\$1,417,308	\$2,287,400	\$2,919,638	\$7,161,226	\$5,172,387	\$1,972,512	\$20,930,470
61	Total Combined System CIP			\$1,998,146	\$3,666,459	\$8,011,252	\$8,990,726	\$5,785,841	\$2,404,666	\$30,857,088
									-	

Table 1-11 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Capital Improvement Program Funding Plan

Line		Escalation Funding	Fiscal Year Ending September 30,						Total
No.	Description	Reference Source	2017	2018	2019	2020	2021	2022	CIP
									_
	Project Funding Sources Summary								
	Water Funding Sources:								
62	Water Rates	W-Rates	\$153,320	\$105,000	\$105,000	\$84,000	\$57,540	\$84,372	\$589,232
63	Operating Fund	W-Op	362,518	0	0	0	0	0	362,518
64	Renewal and Replacement Fund	W-R&R	65,000	1,247,021	769,153	300,500	555,914	347,782	3,285,369
65	Water Development Fees	W-Impact	0	0	0	0	0	0	0
66	Grants	Grant	0	0	159,135	0	0	0	159,135
67	Existing Bond Proceeds	ExistingBond	0	0	0	0	0	0	0
68	Additional Senior Lien Debt 1	Senior1	0	0	255,000	1,445,000	0	0	1,700,000
69	Additional Senior Lien Debt 2	Senior2	0	0	0	0	0	0	0
70	Additional Senior Lien Debt 3	Senior3	0	0	0	0	0	0	0
71	Additional Senior Lien Debt 4	Senior4	0	0	0	0	0	0	0
72	Additional Subordinate Lien Debt 1	Junior1	0	27,038	3,713,150	0	0	0	3,740,188
73	Additional Subordinate Lien Debt 2	Junior2	0	0	0	0	0	0	0
74	Additional Subordinate Lien Debt 3	Junior3	0	0	0	0	0	0	0
75	Additional Subordinate Lien Debt 4	Junior4	0	0	0	0	0	0	0
76	Assessments	Assessments	0	0	90,177	0	0	0	90,177
77	Subtotal Water Funding Sources		\$580,838	\$1,379,058	\$5,091,614	\$1,829,500	\$613,454	\$432,154	\$9,926,618
	Wastewater Funding Sources:								
78	Wastewater Rates	S-Rates	\$403,019	\$175,900	\$145,000	\$116,000	\$79,460	\$204,619	\$1,123,998
79	Operating Fund	S-Op	0	0	0	0	0	0	0
80	Renewal and Replacement Fund	S-R&R	109,289	1,081,500	1,007,855	1,065,409	1,153,647	1,188,256	5,605,955
81	Wastewater Development Fees	S-Impact	0	0	0	0	0	0	0
82	Grants	Grant	0	103,000	0	0	0	0	103,000
83	Existing Bond Proceeds	ExistingBond	0	0	0	0	0	0	0
84	Additional Senior Lien Debt 1	Senior1	0	0	255,000	1,445,000	0	0	1,700,000
85	Additional Senior Lien Debt 2	Senior2	0	0	0	0	0	0	0
86	Additional Senior Lien Debt 3	Senior3	0	0	0	0	0	0	0
87	Additional Senior Lien Debt 4	Senior4	0	0	0	0	0	0	0
88	Additional Subordinate Lien Debt 1	Junior1	0	0	0	0	0	0	0
89	Additional Subordinate Lien Debt 2	Junior2	0	0	0	0	0	0	0
90	Additional Subordinate Lien Debt 3	Junior3	905,000	927,000	795,675	0	0	0	2,627,675
91	Additional Subordinate Lien Debt 4	Junior4	0	0	0	2,458,636	1,688,263	579,637	4,726,536
92	Assessments	Assessments	0	0	716,108	2,076,181	2,251,018	0	5,043,306
93	Subtotal Wastewater Funding Sources		\$1,417,308	\$2,287,400	\$2,919,638	\$7,161,226	\$5,172,387	\$1,972,512	\$20,930,470

Table 1-11 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Capital Improvement Program Funding Plan

Line		Escalation	Funding	Fiscal Year Ending September 30,						
No.	Description	Reference	Source	2017	2018	2019	2020	2021	2022	CIP
	Total Funding Sources:									
94	Water & Wastewater Rates		Rates	\$556,339	\$280,900	\$250,000	\$200,000	\$137,000	\$288,991	\$1,713,230
95	Operating Fund		Op	362,518	0	0	0	0	0	362,518
96	Renewal and Replacement Fund		R&R	174,289	2,328,521	1,777,008	1,365,909	1,709,560	1,536,038	8,891,324
97	Water and Wastewater Development Fees		Impact Fees	0	0	0	0	0	0	0
98	Grants		Grant	0	103,000	159,135	0	0	0	262,135
99	Existing Bond Proceeds		ExistingBond	0	0	0	0	0	0	0
100	Additional Senior Lien Debt 1		Senior1	0	0	510,000	2,890,000	0	0	3,400,000
101	Additional Senior Lien Debt 2		Senior2	0	0	0	0	0	0	0
102	Additional Senior Lien Debt 3		Senior3	0	0	0	0	0	0	0
103	Additional Senior Lien Debt 4		Senior4	0	0	0	0	0	0	0
104	Additional Subordinate Lien Debt 1		Junior1	0	27,038	3,713,150	0	0	0	3,740,188
105	Additional Subordinate Lien Debt 2		Junior2	0	0	0	0	0	0	0
106	Additional Subordinate Lien Debt 3		Junior3	905,000	927,000	795,675	0	0	0	2,627,675
107	Additional Subordinate Lien Debt 4		Junior4	0	0	0	2,458,636	1,688,263	579,637	4,726,536
108	Assessments		Assessments	0	0	806,284	2,076,181	2,251,018	0	5,133,483
109	Total Funding Sources		- -	\$1,998,146	\$3,666,459	\$8,011,252	\$8,990,726	\$5,785,841	\$2,404,666	\$30,857,088

Table 1-12 City of Edgewater, Florida Water and Wastewater Utility Rate Study

$\underline{\textbf{Summary of Existing and Proposed Annual Debt Service Payments - Sinking Fund Basis}}$

Line				scal Year Ending			
lo.	Description	2017	2018	2019	2020	2021	2022
	Water System:						
	Existing Debt Service:						
1 2	Utility System Refunding Revenue Note, Series 2016 SRF Loan - #WW640520	\$451,319 0	\$451,450 0	\$451,388 0	\$451,132 0	\$451,524 0	\$451,283
3	Lease Refunding Note, Series 2013	666,649	689,503	692,864	501,438	77,183	(
4 5	Capital Improvement Revenue Note, Series 2014 Capital Improvement Revenue Note, Series 2015	0 88,260	0	0	0	0	(
6	Total Existing Debt Service Payments	\$1,206,228	\$1,140,953	\$1,144,251	\$952,571	\$528,707	\$451,283
	Proposed Debt Service:						
	Proposed Senior Lien Debt:						
7	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$167,139	\$167,139
8	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$167,139	\$167,139
	Proposed Subordinate Lien Debt:					,,	,,
9	Additional Subordinate Lien Debt 1	\$0	\$0	\$0	\$260,461	\$260,461	\$260,461
10	Total Proposed Subordinate Lien Debt Service Payments	\$0	\$0	\$0	\$260,461	\$260,461	\$260,461
11	Total Proposed Debt Service Payments	\$0	\$0	\$0	\$260,461	\$427,600	\$427,600
12	Total Existing and Proposed Debt Service Payments	\$1,206,228	\$1,140,953	\$1,144,251	\$1,213,032	\$956,307	\$878,883
	Wastewater System						
	Existing Debt Service:						
13	Utility System Refunding Revenue Note, Series 2016	\$623,250	\$623,431	\$623,345	\$622,993	\$623,533	\$623,200
14	SRF Loan - #WW640520	383,969	383,969	383,969	383,969	383,969	383,969
15 16	Lease Refunding Note, Series 2013 Capital Improvement Revenue Note, Series 2014	0 36,776	0 36,365	0 36,440	0 36,866	0 36,973	36,68
17	Capital Improvement Revenue Note, Series 2015	88,260	0	0	0	0	50,00
18	Total Existing Debt Service Payments	\$1,132,255	\$1,043,765	\$1,043,755	\$1,043,828	\$1,044,476	\$1,043,85
	Proposed Debt Service:						
	Proposed Senior Lien Debt:						
19	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$167,139	\$167,139
20	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$167,139	\$167,139
	Proposed Subordinate Lien Debt:						
21	Additional Subordinate Lien Debt 3	\$0	\$0	\$0	\$199,122	\$199,122	\$199,122
22	Additional Subordinate Lien Debt 4	0	0	0	0	0	372,404
23	Total Proposed Subordinate Lien Debt Service Payments	\$0	\$0	\$0	\$199,122	\$199,122	\$571,520
24	Total Proposed Debt Service Payments	\$0	\$0	\$0	\$199,122	\$366,261	\$738,665
25	Total Existing and Proposed Debt Service Payments	\$1,132,255	\$1,043,765	\$1,043,755	\$1,242,950	\$1,410,737	\$1,782,523
	Combined System						
	Existing Debt Service:						
26	Utility System Refunding Revenue Note, Series 2016	1,074,569	1,074,881	1,074,733	1,074,125	1,075,057	1,074,48
27 28	SRF Loan - #WW640520 Lease Refunding Note, Series 2013	383,969 666,649	383,969 689,503	383,969 692,864	383,969 501,438	383,969 77,183	383,969
29	Capital Improvement Revenue Note, Series 2014	36,776	36,365	36,440	36,866	36,973	36,689
30	Capital Improvement Revenue Note, Series 2015	176,520	0	0	0	0	(
31	Total Existing Debt Service Payments	\$2,338,483	\$2,184,718	\$2,188,006	\$1,996,398	\$1,573,183	\$1,495,141

Table 1-12 City of Edgewater, Florida Water and Wastewater Utility Rate Study

$\underline{\textbf{Summary of Existing and Proposed Annual Debt Service Payments - Sinking Fund Basis}}$

Line		Fiscal Year Ending September 30th,							
No.	Description	2017	2018	2019	2020	2021	2022		
	Proposed Debt Service:								
	Proposed Senior Lien Debt:								
32	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$334,279	\$334,279		
33	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$334,279	\$334,279		
	Proposed Subordinate Lien Debt:								
34	Additional Subordinate Lien Debt 1	\$0	\$0	\$0	\$260,461	\$260,461	\$260,461		
35	Additional Subordinate Lien Debt 3	0	0	0	199,122	199,122	199,122		
36	Additional Subordinate Lien Debt 4	0	0	0	0	0	372,404		
37	Total Proposed Subordinate Lien Debt Service Payments	\$0	\$0	\$0	\$459,583	\$459,583	\$831,987		
38	Total Proposed Debt Service Payments	\$0	\$0	\$0	\$459,583	\$793,861	\$1,166,265		
39	Total Existing and Proposed Debt Service Payments	\$2,338,483	\$2,184,718	\$2,188,006	\$2,455,981	\$2,367,044	\$2,661,406		

Table 1-13 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Renewal and Replacement Fund Transfers

Line		Budget	Fiscal Year Ending September 30th,							
No.	Description	2017	2018	2019	2020	2021	2022			
1	Renewal and Replacement Fund Transfer Prior Fiscal Year	2016	2017	2018	2019	2020	2021			
2	Prior Fiscal Year Rate Revenues	\$9,686,863	\$10,018,895	\$10,808,065	\$11,720,880	\$12,716,570	\$13,804,432			
		47,000,000	+,,	+,,	, , , , , , , , , , , , , , , , , , , ,	+,·,·-·	7-2,000,,000			
3	Renewal and Replacement Minimum Fund Balance [1]	\$1,997,040	\$2,038,850	\$2,290,007	\$2,577,551	\$2,694,921	\$2,638,035			
4	Renewal and Replacement Fund Balance Ending Balance	\$2,506,056	\$1,279,614	\$799,574	\$957,380	\$1,655,305	\$2,689,932			
5	Minimum Required Transfer	\$0	\$500,945	\$540,403	\$586,044	\$635,829	\$0			
	Translation Translation	40	φεσσ,, .ε	φε .υ,.υε	φ500,011	\$000,0 2	40			
6	Renewal and Replacement Transfer Factor (% of Revenue)	8.2%	11.0%	12.0%	13.0%	15.0%	15.0%			
7	Renewal and Replacement Fund Transfer Amount	\$793,437	\$1,102,078	\$1,296,968	\$1,523,714	\$1,907,486	\$2,070,665			
8	Additional Deposit to Meet Minimum Required Transfer	0	0	0	0	0	0			
9	Renewal and Replacement Fund Transfer Amount	\$793,437	\$1,102,078	\$1,296,968	\$1,523,714	\$1,907,486	\$2,070,665			
	renewar and replacement rand Transfer randam	Ψ173,131	Ψ1,102,070	Ψ1,270,700	Ψ1,323,711	Ψ1,507,100	Ψ2,070,003			
10	Water Percentage	43.85%	43.85%	43.85%	43.85%	43.85%	43.85%			
11	Wastewater Percentage	56.15%	56.15%	56.15%	56.15%	56.15%	56.15%			
	W	0045.055	* 40 2 24 0	** <0 *** 0	0.00.01.0	0000	****			
12	Water Allocation of Transfer - Subtotal	\$347,957	\$483,310	\$568,778	\$668,216	\$836,517	\$908,078			
13	Wastewater Allocation of Transfer - Subtotal	445,480	618,768	728,190	855,498	1,070,969	1,162,587			
14	Annual Renewal and Replacement Transfer - Subtotal	\$793,437	\$1,102,078	\$1,296,968	\$1,523,714	\$1,907,486	\$2,070,665			
	Additional Deposits:									
15	Water	\$0	\$0	\$0	\$0	\$250,000	\$250,000			
16	Wastewater	0	0	0	0	250,000	250,000			
17	Total Additional Deposits	\$0	\$0	\$0	\$0	\$500,000	\$500,000			
1,	Total Additional Deposits	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ψ500,000	Ψ500,000			
18	Water Allocation of Transfer	\$347,957	\$483,310	\$568,778	\$668,216	\$1,086,517	\$1,158,078			
19	Wastewater Allocation of Transfer	445,480	618,768	728,190	855,498	1,320,969	1,412,587			
20	Annual Renewal and Replacement Transfer	\$793,437	\$1,102,078	\$1,296,968	\$1,523,714	\$2,407,486	\$2,570,665			

 $[\]frac{\text{Footnotes:}}{\text{[1]}} \quad \text{Per the Bond Resolution, this amount is based on 5\% of the value} \text{ of the fixed assets of the System.}$

Table 1-14 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Operating and Other Transfers

Line		Budget	Fiscal Year Ending September 30th,						
No.	Description	2017	2018	2019	2020	2021	2022		
	Payment In Lieu of Franchise Fees								
1	Prior Year	2016	2017	2018	2019	2020	2021		
2	Prior Year Revenues	\$9,686,863	\$10,018,895	\$10,808,065	\$11,720,880	\$12,716,570	\$13,804,432		
3	Payment In Lieu of Franchise Fees Factor (% of Revenue)	5.6%	5.9%	5.9%	5.9%	5.9%	5.9%		
4	Payment In Lieu of Franchise Fees Amount	\$541,338	\$591,115	\$637,676	\$691,532	\$750,278	\$814,461		
5	Water Percentage	43.9%	43.9%	43.9%	43.9%	43.9%	43.9%		
6	Wastewater Percentage	56.1%	56.1%	56.1%	56.1%	56.1%	56.1%		
7	Water Allocation of Transfer	\$237,401	\$259,230	\$279,649	\$303,267	\$329,030	\$357,177		
8	Wastewater Allocation of Transfer	303,937	331,885	358,027	388,265	421,248	457,284		
9	Annual Payment In Lieu of Franchise Fees	\$541,338	\$591,115	\$637,676	\$691,532	\$750,278	\$814,461		

Table 1-15 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Ending Cash Balances and Interest Income

			Reference						
Line		Cash	Interest	2017	J		Ending Septembe	,	2022
No.	Description	Balance	Income	2017	2018	2019	2020	2021	2022
	Year End Cash Balances Roll-Up:								
1	Water and Wastewater Operating Fund (440)	(U)	(U)	\$980,975	\$857,672	\$1,156,289	\$1,661,438	\$1,991,989	\$2,511,561
2	Customer Deposits (Sub 440A)	(R)	(R)	860,576	861,437	862,298	863,161	864,024	864,888
3	Water Development Fee Fund (442)	(R)	(R)	52,988	53,190	56,617	60,048	63,483	66,921
4	Wastewater Development Fee Fund (443)	(R)	(R)	219,155	206,715	198,718	190,713	182,701	174,680
5	Renewal and Replacement Fund (444)	(U)	(U)	2,506,056	1,279,614	799,574	957,380	1,655,305	2,689,932
6	Rate Stabilization Fund (445)	(R)	(R)	416,733	417,150	417,567	417,985	418,403	418,821
7	Total Ending Cash Balances			\$5,036,484	\$3,675,776	\$3,491,063	\$4,150,724	\$5,175,904	\$6,726,803
8	Unrestricted Reserves (Operating & R&R)			\$3,487,031	\$2.137.285	\$1,955,863	\$2,618,817	\$3,647,294	\$5,201,493
	Days of Revenues			136	77	64	79	101	132
	Water and Wastewater Operating Fund (440)								
10	Beginning Balance			\$1,099,032	\$980,975	\$857,672	\$1,156,289	\$1,661,438	\$1,991,989
11	Transfers In - Revenue Requirements			9,361,973	10,169,675	11,080,089	12,074,814	13,161,709	14,349,269
12	Transfers In - R&R Fund			1,000,000	0	0	0	0	0
13	Transfers In - Operating Transfer			0	0	0	0	0	0
14	Transfers In - Other			39,701	0	0	0	0	0
15	Transfers In - Debt Service Reserve			0	0	0	0	0	0
16	Transfers Out - Revenue Requirements			10,057,213	10,292,978	10,781,472	11,569,665	12,831,158	13,829,697
17	Transfers Out - Revenue Requirements Transfers Out - Capital Improvements			362,518	0	0	0	0	0
18	Transfers Out - R&R Fund			100,000	0	0	0	0	0
19	Transfers Out - Operating Transfer			0	0	0	0	0	0
20	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
21	Interest Income		(U)	\$1,040	\$919	\$1,007	\$1,409	\$1,827	\$2,252
22	Recognition of Interest Income in Revenue Requirements			\$1,040	\$919	\$1,007	\$1,409	\$1,827	\$2,252
	•								
23	Ending Balance	(U)		\$980,975	\$857,672	\$1,156,289	\$1,661,438	\$1,991,989	\$2,511,561
24	Target Days of Available Cash: 45 Days of Revenue			1,154,216	1,253,796	1,366,038	1,488,676	1,622,677	1,769,088
25	Calculated Days of Available Cash (Revenue)			38	31	38	50	55	64
26	Percent Allocable to Water System			44.64%	44.64%	44.76%	44.86%	44.96%	45.06%
27	Percent Allocable to Wastewater System			55.36%	55.36%	55.24%	55.14%	55.04%	54.94%
	•								
28 29	Amount Allocable to Water System Amount Allocable to Wastewater System			\$464 576	\$410 509	\$451 556	\$632 777	\$821 1,005	\$1,015 1,237
	G								
20	Customer Deposits (Sub 440A)			#050 515	#0.00.57.	DOC1 125	#0.c2.200	0000101	Φ0 < 4 0 0 4
30	Beginning Balance			\$859,717	\$860,576	\$861,437	\$862,298	\$863,161	\$864,024
31	Transfers In			0	0	0	0	0	0
32	Transfers Out			U	U	U	U	U	
33	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
34	Interest Income		(R)	\$860	\$861	\$861	\$862	\$863	\$864
	Recognition of Interest Income								
35	in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
36	Ending Balance	(R)		\$860,576	\$861,437	\$862,298	\$863,161	\$864,024	\$864,888
37	Percent Allocable to Water System			52.27%	52.27%	52.27%	52.27%	52.27%	52.27%
38	Percent Allocable to Wastewater System			47.73%	47.73%	47.73%	47.73%	47.73%	47.73%
	•								
39	Amount Allocable to Water System			\$0	\$0	\$0	\$0	\$0	\$0 0
40	Amount Allocable to Wastewater System			0	0	0	0	0	U
	Water Development Fee Fund (442)								
41	Beginning Balance			\$297,665	\$52,988	\$53,190	\$56,617	\$60,048	\$63,483
42	Transfers In			45,148	45,148	48,373	48,373	48,373	48,373
43	Transfers Out - CIP			0	0	0	0	0	0
44	Transfers Out - R&R Fund			150,000	0	0	0	0	0
45	Transfers Out - Debt Payment			140,000	45,000	45,000	45,000	45,000	45,000
46	Interest Rate			0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
47	Interest Income		(R)	\$175	\$53	\$55	\$58	\$62	\$65
+/	Recognition of Interest Income		(IC)	φ1/3	φυυ	φυυ	φυο	Φ02	φU <i>3</i>
48	in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
49	Ending Balance	(R)		\$52,988	\$53,190	\$56,617	\$60,048	\$63,483	\$66,921

Table 1-15 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Ending Cash Balances and Interest Income

Investment Reference Projected Fiscal Year Ending September 30, Line Cash Interest 2018 2021 2022 2017 No. Description Balance Income 2019 2020 50 Percent Allocable to Water System 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 51 Percent Allocable to Wastewater System 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% \$0 52 Amount Allocable to Water System \$0 \$0 \$0 \$0 \$0 53 Amount Allocable to Wastewater System 0 0 0 0 0 0 Wastewater Development Fee Fund (443) 54 Beginning Balance \$411,742 \$219,155 \$206,715 \$198,718 \$190,713 \$182,701 55 Transfers In 62,347 62,347 66,801 66,801 66,801 66,801 56 Transfers Out - CIP 0 0 0 0 0 0 57 Transfers Out - R&R Fund 180,250 0 0 0 0 0 Transfers Out - Debt Payment 75,000 75,000 75,000 75,000 75,000 58 75,000 59 Interest Rate 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 60 (R) \$315 \$213 \$203 \$195 \$187 \$179 Interest Income Recognition of Interest Income 61 in Revenue Requirements \$0 \$0 \$0 \$0 \$0 (R) \$219,155 \$206,715 \$198,718 \$190,713 \$182,701 62 **Ending Balance** \$174,680 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% Percent Allocable to Water System 63 64 Percent Allocable to Wastewater System 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% Amount Allocable to Water System \$0 \$0 \$0 \$0 \$0 \$0 65 66 Amount Allocable to Wastewater System 0 0 0 0 Renewal and Replacement Fund (444) 67 Beginning Balance \$2,456,658 \$2,506,056 \$1,279,614 \$799,574 \$957,380 \$1,655,305 Transfers In - Annual Operations 793,437 1,102,078 1,296,968 1,523,714 2,407,486 2,570,665 68 69 Transfers In - Impact Fee Funds 330,250 0 0 0 0 0 Transfers In - Fund 401 100,000 70 Transfers Out - CIP 174,289 71 2,328,521 1,777,008 1,365,909 1,709,560 1,536,038 72 Transfers Out - Fund 401 1,000,000 73 Interest Rate 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% (U) 74 Interest Income \$2,481 \$1,893 \$1,040 \$878 \$1,306 \$2,173 Recognition of Interest Income 75 in Revenue Requirements \$2,481 \$1,893 \$1,040 \$878 \$1,306 \$2,173 \$1,279,614 76 **Ending Balance** (U) \$2,506,056 \$799,574 \$957,380 \$1,655,305 \$2,689,932 77 Percent Allocable to Water System 43.85% 43.85% 43.85% 43.85% 43.85% 43.85% 78 Percent Allocable to Wastewater System 56.15% 56.15% 56.15% 56.15% 56.15% 56.15% 79 Amount Allocable to Water System \$1,088 \$830 \$456 \$385 \$573 \$953 Amount Allocable to Wastewater System 80 1,393 1,063 584 493 733 1,220 Rate Stabilization Fund (445) \$417,567 \$418,403 \$416,317 \$416,733 \$417,150 \$417,985 81 Beginning Balance 82 Transfers In 0 0 0 0 0 0 Transfers Out 0 0 0 0 83 0 0 84 Interest Rate 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% (R) 85 Interest Income \$416 \$417 \$417 \$418 \$418 \$418 Recognition of Interest Income 86 \$0 \$0 \$0 \$0 in Revenue Requirements \$0 \$0 **Ending Balance** \$416,733 \$417,150 \$417,567 \$417,985 \$418,403 \$418,821 87 (R) 44.61% 44.61% 44.61% 44.61% 44.61% 44.61% 88 Percent Allocable to Water System 89 Percent Allocable to Wastewater System 55.39% 55.39% 55.39% 55.39% 55.39% 55.39% 90 Amount Allocable to Water System \$0 \$0 \$0 \$0 \$0 \$0

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Amount Allocable to Wastewater System

Table 1-15 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Ending Cash Balances and Interest Income

Investment Reference Line Cash Projected Fiscal Year Ending September 30, Interest 2017 2018 2021 2022 No. Description Balance 2019 2020 Income **Debt Service Sinking Fund** 92 Annual Debt Service Payment \$2,338,483 \$2,184,718 \$2,188,006 \$2,455,981 \$2,367,044 \$2,661,406 Average Balance 93 (R) 584,621 546,179 547,002 613,995 591,761 665,351 94 Interest Rate 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 95 Interest Income (U) \$585 \$546 \$547 \$614 \$592 \$665 Recognition of Interest Income \$585 \$592 96 \$546 \$547 \$614 \$665 in Revenue Requirements 97 Percent Allocable to Water System 51.58% 52.22% 52.30% 49.39% 40.40% 33.02% 98 Percent Allocable to Wastewater System 48.42% 47.78% 47.70% 50.61% 59.60% 66.98% 99 Amount Allocable to Water System \$302 \$285 \$286 \$303 \$239 \$220 100 Amount Allocable to Wastewater System 283 261 261 311 353 446 **Interest Income:** 101 Unrestricted Interest Income - Water \$1,854 \$1,526 \$1,193 \$1,321 \$1,633 \$2,187 102 Unrestricted Interest Income - Wastewater 2,252 2,903 1,833 1,401 1,581 2,091 103 Total Unrestricted Interest Income \$4,106 \$3,358 \$2,594 \$2,901 \$3,725 \$5.090 104 Restricted Interest Income \$1,350 \$1,126 \$1,119 \$1,115 \$1,112 \$1,108 \$5,456 \$4,017 105 **Total Interest Income** \$4,485 \$3,713 \$4,836 \$6,198

Table 1-16 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Water System Revenue Requirements

Line			Fiscal Year Ending September 30th,							
No.		2017	2018	2019	2020	2021	2022			
	Operating Expenses: [1]									
1	Administration Department	\$353,539	\$456,061	\$471,588	\$487,789	\$504,687	\$522,327			
2	Water Department	1,617,421	1,696,827	1,769,615	1,846,297	1,927,039	2,012,106			
3	Field Operations Department	609,748	654,975	682,005	710,627	776.286	809,467			
4	Non-Departmental	301,913	128,864	132,526	136,300	140,187	144,190			
5	Contingency - 1.00% of O&M	28,826	29,367	30,557	31,810	33,482	34,881			
6	Bad Debt Expense - 0.25% of Rate Revenues	10,449	11,348	12,397	13,543	14,795	16,163			
7	Other Adjustments - Retirement Benefits	32,981	33,607	34,976	36,417	38,337	39,948			
8	Total Operating Expenses	\$2,954,877	\$3,011,050	\$3,133,665	\$3,262,784	\$3,434,815	\$3,579,082			
	Debt Service Payments: Existing Debt Service: [2]									
9	Utility System Refunding Revenue Note, Series 2016	\$451,319	\$451,450	\$451,388	\$451,132	\$451,524	\$451,283			
10	Lease Refunding Note, Series 2013	666,649	689,503	692,864	501,438	77,183	0			
11	Capital Improvement Revenue Note, Series 2015	88,260	0	0	0	0	0			
12	• •	\$1,206,228	\$1,140,953	\$1,144,251	\$952,571	\$528,707	\$451,283			
12	Total Existing Debt Service Payments	\$1,200,228	\$1,140,955	\$1,144,231	\$932,371	\$528,707	\$451,285			
13	Proposed Debt Service: [3] Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$167,139	\$167,139			
14	Additional Subordinate Lien Debt 1	\$0	\$0	\$0	\$260,461	\$260,461	\$260,461			
15	Total Proposed Debt Service Payments	\$0	\$0	\$0	\$260,461	\$427,600	\$427,600			
16	Total Annual Debt Service Payments	\$1,206,228	\$1,140,953	\$1,144,251	\$1,213,032	\$956,307	\$878,883			
	Other Revenue Requirements:									
17	Payment In Lieu of Franchise Fees [4]	\$237,401	\$259,230	\$279,649	\$303,267	\$329,030	\$357,177			
18	Renewal and Replacement Fund Transfer [5]	347,957	483,310	568,778	668,216	1,086,517	1,158,078			
19	Capital Funded From Rates [6]	153,320	105,000	105,000	84,000	57,540	84,372			
20	Total Other Revenue Requirements	\$738,678	\$847,540	\$953,427	\$1,055,484	\$1,473,087	\$1,599,628			
21	Gross Revenue Requirements	\$4,899,784	\$4,999,543	\$5,231,343	\$5,531,299	\$5,864,209	\$6,057,592			
21	Gross Revenue Requirements	ψ4,022,704	ψ+,,,,,,,,+,	φ3,231,343	ψ3,331,299	\$3,804,209	\$0,037,372			
	Other Revenues and Financial Resources:									
22	Other Operating Revenues	\$324,276	\$313,702	\$315,299	\$315,782	\$316,265	\$316,747			
23	Unrestricted Interest Income [7]	1,854	1,526	1,193	1,321	1,633	2,187			
24	Development Fees Used for Debt Service Payments	140,000	45,000	45,000	45,000	45,000	45,000			
25	Total Other Revenues and Financial Resources	\$466,130	\$360,228	\$361,491	\$362,102	\$362,898	\$363,934			
26	Net Revenue Requirements	\$4,433,653	\$4,639,316	\$4,869,852	\$5,169,197	\$5,501,311	\$5,693,658			
	Revenue From Existing Water Rates:									
27	Existing Rate Revenue	\$3,535,130	\$3,543,628	\$3,552,972	\$3,562,316	\$3,571,659	\$3,581,003			
28	Prior Year Rate Adjustments	0	0	319,770	670,070	1,053,740	1,473,870			
29	Total Rate Revenue Before Current Year Adjustment	\$3,535,130	\$3,543,628	\$3,872,742	\$4,232,386	\$4,625,399	\$5,054,873			
	J									
	Revenue From Existing Wholesale Water Rates:									
30	Existing Rate Revenue	\$644,523	\$644,523	\$644,523	\$644,523	\$644,523	\$644,523			
31	Prior Year Rate Adjustments	0	0	58,010	121,230	190,150	265,270			
32	Total Rate Revenue Before Current Year Adjustment	\$644,523	\$644,523	\$702,533	\$765,753	\$834,673	\$909,793			
	Current Year Rate Adjustment - Water									
33	Current Year Water Rate Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%			
	Effective Month	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.			
34	Percent of Current Year Effective	17%	100%	100%	100%	100%	100%			
35	Total Revenue From Current Year Adjustments	\$0	\$318,927	\$348,547	\$380,915	\$416,286	\$454,939			
	Current Year Rate Adjustment - Wholesale Water									
36	Current Year Water Rate Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%			
	Effective Month	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.			
37	Percent of Current Year Effective	17%	100%	100%	100%	100%	100%			
38	Total Revenue From Current Year Adjustments	\$0	\$32,226	\$35,127	\$38,288	\$41,734	\$45,490			
39	Total Revenue From Rates	\$4,179,653	\$4,539,303	\$4,958,948	\$5,417,341	\$5,918,091	\$6,465,094			
40	Revenue Surplus / (Deficiency) [8]	(\$254,001)	(\$100,012)	\$4,938,948 \$89,096	\$248,144	\$416,781	\$771,436			
+0	revenue surprus / (Denetency) [0]	(\$234,001)	(φ100,012)	φυ σ, υσυ	ΨΔ+0,144	φ+10,/01	φ1/1,430			

Footnotes located on following page.

Table 1-16 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Water System Revenue Requirements

- [1] Amounts derived from the City's Fiscal Year 2017 Budget and are escalated as shown on Table 1-7.
- [2] Payment amounts shown were based on debt service schedules provided by City Staff.
- [3] The proposed debt is based upon the funding of the capital improvement program. Initial payments shown may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicated the estimated terms and conditions of the proposed debt.

Additional Senior Lien Debt 1 Principal (Includes Project Costs and Costs of Issuance) Issue Date Interest Rate Term (Years) Annual Average Debt Service	\$3,590,000 10/1/2020 4.50% 15 \$334,279	(50.00% Allocated to the Water System)
Additional Subordinate Lien Debt 1 Principal (Includes Project Costs and Costs of Issuance) Issue Date Interest Rate Term (Years) Annual Average Debt Service	\$3,875,000 10/1/2019 3.00% 20 \$260,461	(100.00% Allocated to the Water System)
Additional Subordinate Lien Debt 3 Principal (Includes Project Costs and Costs of Issuance) Issue Date Interest Rate Term (Years) Annual Average Debt Service	\$2,830,000 10/1/2019 3.50% 20 \$199,122	(0.00% Allocated to the Water System)
Additional Subordinate Lien Debt 4 Principal (Includes Project Costs and Costs of Issuance) Issue Date Interest Rate Term (Years) Annual Average Debt Service	\$5,175,000 10/1/2021 3.75% 20 \$372,404	(0.00% Allocated to the Water System)

- [4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues.
- [5] Amounts are transfers to a Renewal and Replacement (R&R) Fund and are to be used for R&R related capital projects.
- [6] Amounts based on the proposed capital funding plan as shown in Table 1-11.
- [7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the water system.
- [8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 1-17 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Wastewater System Revenue Requirements

No. Procession	Line			F	iscal Year Ending	September 30th		
Maintantanto Department			2017					2022
Maintantanto Department		Operating Evnences: [1]						
1. 1. 1. 1. 1. 1. 1. 1.	1		\$449,052	\$579,273	\$598,994	\$619,571	\$641,036	\$663,441
1	2		1,932,494	2,037,807	2,120,401	2,207,380	2,402,346	2,501,600
1		Wastewater Collection Department	551,064	589,593	614,238	640,245	667,675	696,631
Contingency 1,00% of OSM 43,87 45,60 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 4								
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Capital Improvement Revenue Note, Series 2014 8,6776 30,365 30,440 36,868 36,973 30,689 30 30 30 30 30 30 30 3	10	Utility System Refunding Revenue Note, Series 2016	\$623,250	\$623,431	\$623,345	\$622,993	\$623,533	\$623,200
			383,969		,	383,969	,	,
1								
Promosed Debt Service: [31] Additional Senior Lien Debt 1	13	Capital Improvement Revenue Note, Series 2015	88,260	0	0	0	0	0
15 Additional Senior Lien Debt 1 \$0 \$0 \$0 \$0 \$10,71,30 \$107,130 \$107,130 \$107,130 \$107,130 \$107,130 \$107,130 \$107,130 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,122 \$109,1	14	Total Existing Debt Service Payments	\$1,132,255	\$1,043,765	\$1,043,755	\$1,043,828	\$1,044,476	\$1,043,858
16	15		\$0	\$0	\$0	\$0	\$167 139	\$167 139
17 Additional Subordinate Lien Debt 4 0 0 0 0 0 0 0 0 0								
Total Annual Debt Service Payments							,	
Pument In Lieu of Franchise Fees [4] \$303.937 \$331.885 \$358.027 \$388.265 \$421.248 \$445.480 \$618.768 \$728.190 \$855.498 \$1.20.969 \$1.412.587 \$2.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$	18	Total Proposed Debt Service Payments	\$0	\$0	\$0	\$199,122	\$366,261	\$738,665
Payment In Lieu of Franchise Fose [4] \$30,937 \$31,885 \$358,077 \$388,265 \$421,248 \$457,284 \$86,000 \$16,000 \$16,000 \$79,460 \$204,619 \$175,900 \$145,000 \$16,000 \$79,460 \$204,619 \$175,900 \$145,000 \$16,000 \$79,460 \$204,619 \$175,900 \$145,000 \$16,000 \$79,460 \$204,619 \$175,900 \$145,000 \$16,000 \$79,460 \$204,619 \$175,900 \$145,000 \$16,000 \$79,460 \$204,619 \$175,900 \$145,000 \$16,000 \$79,460 \$204,619 \$175,900 \$16,000 \$16,000 \$79,460 \$204,619 \$175,900 \$16,000 \$16,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000 \$18,000	19	Total Annual Debt Service Payments	\$1,132,255	\$1,043,765	\$1,043,755	\$1,242,950	\$1,410,737	\$1,782,523
12 Renewal and Replacement Fund Transfer [5] 445,480 (al.8,768) 728,190 (al.7,600) 855,498 (al.2,000) 1,320,969 (al.4)2,687 (al.4)2,646 22 Capital Funded From Rates [6] (al.7,600) 403,019 (al.7,600) 115,000 (al.7,600) 116,000 (al.4,600) 79,460 (al.4,600) 204,619 23 Total Other Revenue Requirements \$1,152,436 (al.2,653) \$1,231,217 (al.3,511) \$1,359,763 (al.8,600) \$8,540,883 24 Gross Revenue Requirements \$6,033,457 (al.2,656) \$6,055,183 (al.3,511) \$6,803,024 (al.7,733,396) \$8,540,883 25 Other Derating Revenues \$332,646 (al.2,688) \$325,492 (al.8,335) \$325,975 (al.8,352) \$326,458 (al.2,688) \$325,975 (al.8,352) \$326,458 (al.4,352) \$2,091 (al.2,692) 26 Unrestricted Interest Income [7] (al.2,680) \$2,000 (al.6,000) \$5,000 (al.6,000) </td <td></td> <td>Other Revenue Requirements:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Other Revenue Requirements:						
22 Capital Funded From Rates [6] 403,019 175,000 145,000 116,000 79,460 204,619 23 Total Other Revenue Requirements \$1,152,436 \$1,126,553 \$1,231,217 \$1,359,763 \$1,821,676 \$2,074,489 24 Gross Revenue Requirements \$6,033,457 \$6,055,183 \$6,313,514 \$6,803,024 \$7,733,396 \$8,540,883 25 Other Operating Revenues \$332,646 \$324,688 \$325,492 \$325,975 \$326,458 \$326,941 25 Other Operating Revenues \$32,646 \$324,688 \$325,492 \$325,975 \$326,458 \$326,941 26 Unrestriced Interest Income [7] \$2,252 \$1,833 \$1,401 \$1,581 \$2,091 \$2,903 27 Development Fees Used for Debt Service Payments \$75,000 \$75,000 \$75,000 \$75,000 \$75,000 \$75,000 \$75,000 28 Total Other Revenues and Financial Resources \$409,898 \$401,521 \$401,893 \$402,555 \$403,549 \$404,843 29 Net Revenue Requirements \$5,623,560 \$5,653,663 \$5,911,621 \$6,400,468 \$7,329,847 \$8,136,039 20 Revenue From Existing Wastewater Rate Revenue \$4,819,760 \$4,832,312 \$4,845,887 \$4,859,462 \$4,873,037 \$4,886,612 20 Prior Year Rate Adjustment \$4,819,760 \$4,832,312 \$5,282,017 \$5,773,522 \$6,310,727 \$6,897,852 20 Total Rate Revenue Before Current Year Adjustment \$4,819,760 \$4,832,312 \$5,282,017 \$5,773,522 \$6,310,727 \$6,897,852 20 Current Year Rate Adjustment \$0,00% \$9,00% \$9,00% \$9,00% \$9,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00% \$0,00%	20	Payment In Lieu of Franchise Fees [4]	\$303,937	\$331,885	\$358,027	\$388,265	\$421,248	\$457,284
Total Other Revenue Requirements	21	Renewal and Replacement Fund Transfer [5]	445,480	618,768	728,190	855,498	1,320,969	1,412,587
	22	Capital Funded From Rates [6]	403,019	175,900	145,000	116,000	79,460	204,619
State Stat	23	Total Other Revenue Requirements	\$1,152,436	\$1,126,553	\$1,231,217	\$1,359,763	\$1,821,676	\$2,074,489
25 Other Operating Revenues \$332,646 \$324,688 \$325,972 \$325,797 \$326,488 \$23,0941 26 Unrestricted Interest Income [7] 2,252 1,833 1,401 1,581 2,091 2,903 27 Development Fees Used for Debt Service Payments \$75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 <td>24</td> <td>Gross Revenue Requirements</td> <td>\$6,033,457</td> <td>\$6,055,183</td> <td>\$6,313,514</td> <td>\$6,803,024</td> <td>\$7,733,396</td> <td>\$8,540,883</td>	24	Gross Revenue Requirements	\$6,033,457	\$6,055,183	\$6,313,514	\$6,803,024	\$7,733,396	\$8,540,883
26 Unrestricted Interest Income [7] 2.252 1.833 1.401 1.581 2.091 2.003 27 Development Fees Used for Debt Service Payments 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000<								
27 Development Fees Used for Debt Service Payments 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000 75,000								
Total Other Revenues and Financial Resources \$409,898 \$401,521 \$401,893 \$402,556 \$403,549 \$404,843								
	27	Development Fees Used for Debt Service Payments	/5,000	/5,000	/5,000	/5,000	/5,000	/5,000
Revenue From Existing Wastewater Rates:	28	Total Other Revenues and Financial Resources	\$409,898	\$401,521	\$401,893	\$402,556	\$403,549	\$404,843
30 Existing Wastewater Rate Revenue \$4,819,760 \$4,832,312 \$4,845,887 \$4,859,462 \$4,873,037 \$4,886,612 31 Prior Year Rate Adjustments 0 0 436,130 914,060 1,437,690 2,011,240 32 Total Rate Revenue Before Current Year Adjustment \$4,819,760 \$4,832,312 \$5,282,017 \$5,773,522 \$6,310,727 \$6,897,852 Current Year Rate Adjustment 0.00% \$4,832,312 \$5,282,017 \$5,773,522 \$6,310,727 \$6,897,852 Current Year Rate Adjustment 0.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% \$9.00% <td>29</td> <td>Net Revenue Requirements</td> <td>\$5,623,560</td> <td>\$5,653,663</td> <td>\$5,911,621</td> <td>\$6,400,468</td> <td>\$7,329,847</td> <td>\$8,136,039</td>	29	Net Revenue Requirements	\$5,623,560	\$5,653,663	\$5,911,621	\$6,400,468	\$7,329,847	\$8,136,039
Prior Year Rate Adjustments S4,819,760 S436,130 S5,773,522 S6,310,727 S6,897,852		Revenue From Existing Wastewater Rates:						
Total Rate Revenue Before Current Year Adjustment \$4,819,760 \$4,832,312 \$5,282,017 \$5,773,522 \$6,310,727 \$6,897,852	30	Existing Wastewater Rate Revenue	\$4,819,760	\$4,832,312	\$4,845,887	\$4,859,462	\$4,873,037	\$4,886,612
Current Year Rate Adjustment O.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00%		· ·						
Current Year Wastewater Rate Adjustment 0.00% 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.	32	Total Rate Revenue Before Current Year Adjustment	\$4,819,760	\$4,832,312	\$5,282,017	\$5,773,522	\$6,310,727	\$6,897,852
Effective Month								
Percent of Current Year Effective 17% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100%	33							
Total Revenue From Current Year Adjustments \$0	2.4							
Revenue From Existing Reclaimed Rates: 36 Existing Reclaimed Rate Revenue \$362,560 \$363,151 \$363,743 \$364,334 \$364,925 \$365,517 37 Prior Year Rate Adjustments 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
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37 Prior Year Rate Adjustments 0 0 0 0 0 0 38 Total Rate Revenue Before Current Year Adjustment \$362,560 \$363,151 \$363,743 \$364,334 \$364,925 \$365,517 Current Year Rate Adjustment 39 Current Year Reclaimed Rate Adjustment 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% </td <td>26</td> <td></td> <td>¢262.560</td> <td>¢262.151</td> <td>\$262.742</td> <td>#2C4 224</td> <td>#264 D25</td> <td>¢2.65.517</td>	26		¢262.560	¢262.151	\$262.742	#2C4 224	#264 D25	¢2.65.517
Same Total Rate Revenue Before Current Year Adjustment \$362,560 \$363,151 \$363,743 \$364,334 \$364,925 \$365,517 Current Year Rate Adjustment 39 Current Year Reclaimed Rate Adjustment 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%								
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Effective Month Aug. Oct. Oct	39		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40 Percent of Current Year Effective 17% 100% 100% 100% 100% 41 Total Revenue From Current Year Adjustments \$0 \$0 \$0 \$0 \$0 \$0 42 Total Revenue From Rates \$5,182,321 \$5,630,371 \$6,121,141 \$6,657,473 \$7,243,618 \$7,884,176	3)							
41 Total Revenue From Current Year Adjustments \$0 \$0 \$0 \$0 \$0 42 Total Revenue From Rates \$5,182,321 \$5,630,371 \$6,121,141 \$6,657,473 \$7,243,618 \$7,884,176	40							
	41	Total Revenue From Current Year Adjustments				\$0	\$0	
	42	Total Revenue From Rates	\$5.182.321	\$5,630.371	\$6,121.141	\$6,657.473	\$7,243.618	\$7,884.176

Footnotes located on following page.

Table 1-17 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Wastewater System Revenue Requirements

- [1] Amounts derived from the City's Fiscal Year 2017 Budget and are escalated as shown on Table 1-8.
- [2] Payment amounts shown were based on debt service schedules provided by City Staff.
- [3] The proposed debt is based upon the funding of the capital improvement program. Initial payments shown may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicated the estimated terms and conditions of the proposed debt.

Additional Senior Lien Debt 1		
Principal (Includes Project Costs and Costs of Issuance)	\$3,590,000	(50.00% Allocated to the Wastewater System)
Issue Date	10/1/2020	
Interest Rate	4.50%	
Term (Years)	15	
Annual Average Debt Service	\$334,279	
Additional Subordinate Lien Debt 1		
Principal (Includes Project Costs and Costs of Issuance)	\$3,875,000	(0.00% Allocated to the Wastewater System)
Issue Date	10/1/2019	
Interest Rate	3.00%	
Term (Years)	20	
Annual Average Debt Service	\$260,461	
Additional Subordinate Lien Debt 3		
Principal (Includes Project Costs and Costs of Issuance)	\$2,830,000	(100.00% Allocated to the Wastewater System)
Issue Date	10/1/2019	
Interest Rate	3.50%	
Term (Years)	20	
Annual Average Debt Service	\$199,122	
Additional Subordinate Lien Debt 4		
Principal (Includes Project Costs and Costs of Issuance)	\$5,175,000	(100.00% Allocated to the Wastewater System)
Issue Date	10/1/2021	
Interest Rate	3.75%	
Term (Years)	20	
Annual Average Debt Service	\$372,404	

- [4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues.
- [5] Amounts are transfers to a Renewal and Replacement (R&R) Fund and are to be used for R&R related capital projects.
- [6] Amounts based on the proposed capital funding plan as shown in Table 1-11.
- [7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the wastewater system.
- [8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 1-18 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Combined Water and Wastewater System Revenue Requirements

Line			F	iscal Year Ending	September 30th		
No.	Description	2017	2018	2019	2020	2021	2022
	On another European [1]						
1	Operating Expenses: [1] Administration Department	\$802,591	\$1,035,334	\$1,070,582	\$1,107,360	\$1,145,723	\$1,185,768
2	Water Department	1,617,421	1,696,827	1,769,615	1,846,297	1,927,039	2,012,106
3	Wastewater Department	1,932,494	2,037,807	2,120,401	2,207,380	2,402,346	2,501,600
4	Wastewater Collection Department	551,064	589,593	614,238	640,245	667,675	696,631
5	Field Operations Department	1,028,811	1,105,122	1,150,728	1,199,022	1,309,807	1,365,792
6	Non-Departmental	607,586	261,527	268,893	276,483	284,300	292,351
7	Contingency - 1.00% of O&M	65,400	67,262	69,945	72,768	77,369	80,542
8	Bad Debt Expense - 0.25% of Rate Revenues	23,405	25,424	27,700	30,187	32,904	35,873
9	Other Adjustments - Retirement Benefits	74,871	77,019	80,105	83,354	88,634	92,288
10	Total Operating Expenses	\$6,703,644	\$6,895,916	\$7,172,207	\$7,463,095	\$7,935,798	\$8,262,952
10	Total Operating Expenses	\$0,703,044	\$0,893,910	\$7,172,207	\$7,403,093	\$1,933,198	\$6,202,932
	Debt Service Payments:						
	Existing Debt Service: [2]	** ***	** ***		** ***	** **	** ***
11	Utility System Refunding Revenue Note, Series 2016	\$1,074,569	\$1,074,881	\$1,074,733	\$1,074,125	\$1,075,057	\$1,074,483
12	SRF Loan - #WW640520	383,969	383,969	383,969	383,969	383,969	383,969
13	Lease Refunding Note, Series 2013	666,649	689,503	692,864	501,438	77,183	0
14	Capital Improvement Revenue Note, Series 2014	36,776	36,365	36,440	36,866	36,973	36,689
15	Capital Improvement Revenue Note, Series 2015	176,520	0	0	0	0	0
16	Total Existing Debt Service Payments	\$2,338,483	\$2,184,718	\$2,188,006	\$1,996,398	\$1,573,183	\$1,495,141
	Proposed Debt Service: [3]						
17	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$334,279	\$334,279
21	Additional Subordinate Lien Debt 1	0	0	0	260,461	260,461	260,461
22	Additional Subordinate Lien Debt 3	0	0	0	199,122	199,122	199,122
23	Additional Subordinate Lien Debt 4	0	0	0	0	0	372,404
24	Total Proposed Debt Service Payments	\$0	\$0	\$0	\$459,583	\$793,861	\$1,166,265
25	Total Annual Debt Service Payments	\$2,338,483	\$2,184,718	\$2,188,006	\$2,455,981	\$2,367,044	\$2,661,406
	Other Revenue Requirements:						
	General Fund Cost Allocation Transfer	\$0	\$0	\$0	\$0	\$0	\$0
26	Payment In Lieu of Franchise Fees [4]	\$541,338	\$591,115	\$637,676	\$691,532	\$750,278	\$814,461
27	Renewal and Replacement Fund Transfer [5]	793,437	1,102,078	1,296,968	1,523,714	2,407,486	2,570,665
28	Capital Funded From Rates [6]	556,339	280,900	250,000	200,000	137,000	288,991
20	Capital Funded From Rates [0]	330,337	200,700	250,000	200,000	137,000	200,771
29	Total Other Revenue Requirements	\$1,891,114	\$1,974,093	\$2,184,644	\$2,415,246	\$3,294,763	\$3,674,117
30	Gross Revenue Requirements	\$10,933,241	\$11,054,727	\$11,544,857	\$12,334,323	\$13,597,605	\$14,598,475
21	Other Revenues and Financial Resources:	0.55.000	¢<20,200	¢ < 40.70°	ec 41 777	0.640.700	0642.600
31	Other Operating Revenues	\$656,922	\$638,390	\$640,791	\$641,757	\$642,722	\$643,688
32	Unrestricted Interest Income [7]	4,106	3,358	2,594	2,901	3,725	5,090
33	Development Fees Used for Debt Service Payments	215,000	120,000	120,000	120,000	120,000	120,000
34	Total Other Revenues and Financial Resources	\$876,028	\$761,748	\$763,385	\$764,658	\$766,447	\$768,778
35	Net Revenue Requirements	\$10,057,213	\$10,292,978	\$10,781,472	\$11,569,665	\$12,831,158	\$13,829,697
	Revenue From Combined Rates:						
36	Existing Rate Revenue	\$9,361,973	\$9,383,614	\$9,407,124	\$9,430,634	\$9,454,144	\$9,477,655
37	Revenue From Current Year Adjustments	0	786,061	859,055	938,819	1,025,985	1,121,235
38	Revenue From Prior Year Rate Adjustments	0	0	813,910	1,705,360	2,681,580	3,750,380
39	Total Revenue From Rates	\$9,361,973	\$10,169,675	\$11,080,089	\$12,074,814	\$13,161,709	\$14,349,269
40	Revenue Surplus / (Deficiency) [8]	(\$695,240)	(\$123,303)	\$298,617	\$505,149	\$330,551	\$519,572
	- · · · · · · · · · · · · · · · · · · ·						
41	Percentage Surplus / (Deficiency)	-7.43%	-1.21%	2.70%	4.18%	2.51%	3.62%

Footnotes located on following page.

Table 1-18 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Combined Water and Wastewater System Revenue Requirements

- [1] Amounts derived from the City's Fiscal Year 2017 Budget and are escalated as shown on Table 1-9.
- [2] Payment amounts shown were based on debt service schedules provided by City Staff.
- [3] The proposed debt is based upon the funding of the capital improvement program. Initial payments shown may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicated the estimated terms and conditions of the proposed debt.

8	
Additional Senior Lien Debt 1	
Principal (Includes Project Costs and Costs of Issuance)	\$3,590,000
Issue Date	10/1/2020
Interest Rate	4.50%
Term (Years)	15
Annual Average Debt Service	\$334,279
Additional Subordinate Lien Debt 1	
Principal (Includes Project Costs and Costs of Issuance)	\$3,875,000
Issue Date	10/1/2019
Interest Rate	3.00%
Term (Years)	20
Annual Average Debt Service	\$260,461
Additional Subordinate Lien Debt 3	
Principal (Includes Project Costs and Costs of Issuance)	\$2,830,000
Issue Date	10/1/2019
Interest Rate	3.50%
Term (Years)	20
Annual Average Debt Service	\$199,122
Additional Subordinate Lien Debt 4	
Principal (Includes Project Costs and Costs of Issuance)	\$5,175,000
Issue Date	10/1/2021
Interest Rate	3.75%
Term (Years)	20
Annual Average Debt Service	\$372,404
-	

- [4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues.
- [5] Amounts are transfers to a Renewal and Replacement (R&R) Fund and are to be used for R&R related capital projects.
- [6] Amounts based on the proposed capital funding plan as shown in Table 1-11.
- [7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the wastewater system.
- [8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 1-19 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Debt Service Coverage Compliance

Line Fiscal Year Ending September 30th,								
No.	Description		2017	2018	2019	2020	2021	2022
	Gross Revenues:							
1	Rate Revenues Revenues at Existing Rates	[1]	\$9,361,973	\$9,383,614	\$9,407,124	\$9,430,634	\$9,454,144	\$9,477,655
2 3	Revenues From Rate Adjustments Use of Rate Stabilization Fund / (Deposit to Fund)	[2]	0	786,061 0	1,672,965 0	2,644,179 0	3,707,565 0	4,871,615 0
4	Subtotal Rate Revenues		\$9,361,973	\$10,169,675	\$11,080,089	\$12,074,814	\$13,161,709	\$14,349,269
_	Revenues From Other Sources:		0.55.000	A 620 200	0.540.504	0.44.555	0.510.500	0.12.500
5 6	Other Operating Revenues Unrestricted Interest Income	[3]	\$656,922 1,625	\$638,390 1,466	\$640,791 1,554	\$641,757 2,023	\$642,722 2,418	\$643,688 2,917
7	Subtotal Revenues from Other Sources	[5]	\$658,547	\$639,856	\$642,345	\$643,780	\$645,141	\$646,605
8	Total Gross Revenues		\$10,020,520	\$10,809,531	\$11,722,434	\$12,718,593	\$13,806,850	\$14,995,875
	Cost of Operation and Maintenance:							
9	Water System Cost of Operation and Maintenance		\$2,954,877	\$3,011,050	\$3,133,665	\$3,262,784	\$3,434,815	\$3,579,082
10 11	Wastewater System Cost of Operation and Maintenance Total Costs of Operation and Maintenance		3,748,766 \$6,703,644	3,884,865 \$6,895,916	4,038,542 \$7,172,207	4,200,312 \$7,463,095	4,500,983 \$7,935,798	4,683,871 \$8,262,952
	•							
12	Net Revenues		\$3,316,876	\$3,913,615	\$4,550,227	\$5,255,498	\$5,871,052	\$6,732,922
	Annual Debt Service Requirements: Senior Lien Bond Service Requirements							
13 14	Utility System Refunding Revenue Note, Series 2016 Additional Senior Lien Debt 1		\$1,074,569 0	\$1,074,881 0	\$1,074,733 0	\$1,074,125 0	\$1,075,057 334,279	\$1,074,483 334,279
15	Total Senior Lien Bond Service Requirements		\$1,074,569	\$1,074,881	\$1,074,733	\$1,074,125	\$1,409,336	\$1,408,762
16	Subordinate Lien Debt Service Requirements SRF Loan - #WW640520		\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
17 18	Additional Subordinate Lien Debt 1 Additional Subordinate Lien Debt 3		0	0	0	260,461 199,122	260,461 199,122	260,461 199,122
19	Additional Subordinate Lien Debt 4		0	0	0	0	0	372,404
20	Total Subordinate Lien Bond Service Requirements		\$383,969	\$383,969	\$383,969	\$843,552	\$843,552	\$1,215,956
	Secondary Subordinate Lien Debt Service Requirements							
21 22	Lease Refunding Note, Series 2013 Capital Improvement Revenue Note, Series 2014	[4]	\$666,649 36,776	\$689,503 36,365	\$692,864 36,440	\$501,438 36,866	\$77,183 36,973	\$0 36,689
23		[5]	176,520	0	0	0	0	0
24	Total Secondary Subordinate Lien Bond Service Requirements		\$879,945	\$725,868	\$729,304	\$538,304	\$114,157	\$36,689
25	Total Annual Debt Service Requirements		\$2,338,483	\$2,184,718	\$2,188,006	\$2,455,981	\$2,367,044	\$2,661,406
26	Minimum Required Renewal and Replacement Transfer		\$0	\$500,945	\$540,403	\$586,044	\$635,829	\$0
25	All-In-Debt Service Coverage:		00.04 < 05 <	#2.042.54 5	*4.550.005	45.255.400	A. O	# 5 500 000
27 28	Net Revenues Total Debt Service Payments		\$3,316,876 2,338,483	\$3,913,615 2,184,718	\$4,550,227 2,188,006	\$5,255,498 2,455,981	\$5,871,052 2,367,044	\$6,732,922 2,661,406
29	Calculated Ratio		141.84%	179.14%	207.96%	213.99%	248.03%	252.98%
30	Target Coverage Ratio - 150.00%		150.00%	150.00%	150.00%	150.00%	150.00%	150.00%
31	Senior Lien Test: Gross Revenues		\$10,020,520	\$10,809,531	\$11,722,434	\$12,718,593	\$13,806,850	\$14,995,875
32	100% of Cost of Operation and Maintenance		\$6,703,644	\$6,895,916	\$7,172,207	\$7,463,095	\$7,935,798	\$8,262,952
33 34	100% of Debt Service Reserve Account Requirement 100% of Minimum Required Renewal and Replacement Transfer		0	0 500,945	0 540,403	0 586,044	0 635,829	0
35	100% of Subordinate Lien Bond Service Requirements		383,969	383,969	383,969	843,552	843,552	1,215,956
36	115% of Senior Lien Bond Service Requirements		1,235,754	1,236,113	1,235,943	1,235,244	1,620,736	1,620,076
37	Total Requirements		\$8,323,367	\$9,016,943	\$9,332,522	\$10,127,935	\$11,035,914	\$11,098,984
38 39	Calculated Ratio Minimum Required Coverage Ratio - 100.00%		120.39% 100.00%	119.88% 100.00%	125.61% 100.00%	125.58% 100.00%	125.11% 100.00%	135.11% 100.00%
	Subordinate Lien Debt Service Coverage:		00.00	ha -== -=:	00.04 : 50 :	04.000.00	0.1.050.55	0.5.44.5.01.
40 41	Net Revenues After Senior Lien Debt Payment Subordinate Lien Debt Service Requirements		\$2,081,122 383,969	\$2,677,502 383,969	\$3,314,284 383,969	\$4,020,254 843,552	\$4,250,316 843,552	\$5,112,846 1,215,956
42	Calculated Ratio		542.00%	697.32%	863.16%	476.59%	503.86%	420.48%
43	Minimum Required Coverage Ratio - 115.00%		115.00%	115.00%	115.00%	115.00%	115.00%	115.00%

Table 1-19 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Projection of Debt Service Coverage Compliance

Line		Fiscal Year Ending September 30th,								
No.	Description		2017	2018	2019	2020	2021	2022		
	Senior Lien Test: (CAFR Presentation Method)									
44	Net Revenues		\$3,316,876	\$3,913,615	\$4,550,227	\$5,255,498	\$5,871,052	\$6,732,922		
45	Total Senior Lien Bond Service Requirements		\$1,074,569	\$1,074,881	\$1,074,733	\$1,074,125	\$1,409,336	\$1,408,762		
46	Calculated Ratio		308.67%	364.10%	423.38%	489.28%	416.58%	477.93%		
47	Minimum Target Coverage Ratio - 115.00%		115.00%	115.00%	115.00%	115.00%	115.00%	115.00%		
48	Net Revenues After Payment of Debt Service		\$978,393	\$1,728,897	\$2,362,221	\$2,799,517	\$3,504,008	\$4,071,517		
49	Use of Impact Fees for Debt Service Payments	_	215,000	120,000	120,000	120,000	120,000	120,000		
50	Subtotal		\$1,193,393	\$1,848,897	\$2,482,221	\$2,919,517	\$3,624,008	\$4,191,517		
	Less Other Payments and Transfers from Rates:									
51	Payment In Lieu of Franchise Fees	[6]	\$541,338	\$591,115	\$637,676	\$691,532	\$750,278	\$814,461		
52	Renewal and Replacement Fund Transfer		793,437	1,102,078	1,296,968	1,523,714	2,407,486	2,570,665		
53	Capital Funded From Rates		556,339	280,900	250,000	200,000	137,000	288,991		
54	Transfer to Capital Fund (General)		0	0	0	0	0	0		
55	Net Transfer to/ (from) Operating Reserves		0	0	0	0	0	0		
56	Plus Restricted Interest Income (Not Includable Above)		2,481	1,893	1,040	878	1,306	2,173		
57	Net Amount Available for Other Utility System Purposes	-	(\$695,240)	(\$123,303)	\$298,617	\$505,149	\$330,551	\$519,572		

Footnotes located on following page.

Table 1-19 City of Edgewater, Florida Water and Wastewater Utility Rate Study

<u>Projection of Debt Service Coverage Compliance</u>

- [1] Projected revenue from rates reflects existing rates effective October 1, 2016.
- [2] Revenue from water and wastewater rate adjustments reflect the following projected rate increases effective October 1st of each year.

Fiscal Year	2017	2018	2019	2020	2021	2022
Rate Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%

- [3] Amounts shown only reflect earnings from funds and accounts established by the City that are considered unrestricted (earnings not required to be retained in such funds and accounts and are available as a component of Net Revenues)
- [4] Amounts shown represent a transfer to the City's General fund for the Utility System's allocation (25.00%) of the Capital Improvement Revenue Note, Series 2014.
- [5] Amounts shown represent a transfer to the City's General fund for the Utility System's allocation (40.00%) of the Capital Improvement Revenue Note, Series 2015.
- [6] Amounts shown represent a transfer to the City's General fund for Payment in Lieu of Franchise Fees (PILOFF), which is a transfer made based on 5.90% of the previous year's rate revenue.

Table 1-20 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Water Service [1]

		Residential Service for a 5/8" or 3/4" Meter								
Line		0	2,000	3,000	4,000	6,000	8,000	10,000	15,000	
No.	Description	Gallons	Gallons	Gallons [2]	Gallons	Gallons	Gallons	Gallons	Gallons	
1 2	City of Edgewater, Florida Existing Rates Proposed Rates - Fiscal Year 2018	\$10.75 11.72	\$14.37 15.66	\$20.38 22.21	\$26.39 28.77	\$39.92 43.51	\$54.96 59.91	\$70.00 76.30	\$116.95 127.48	
	Other Florida Utilities:									
3	City of Daytona Beach [3]	\$15.85	\$21.07	\$26.29	\$31.51	\$41.95	\$52.39	\$62.83	\$88.93	
4	City of DeLand [4]	11.97	15.85	17.79	19.73	23.61	27.49	35.61	62.03	
5	City of Deltona	11.72	15.00	16.64	18.28	23.21	29.79	36.37	65.12	
6	City of Port Orange [3]	9.90	11.70	14.45	17.20	23.10	29.60	37.10	58.65	
7	City of Eustis [3]	10.91	15.47	17.75	20.03	24.59	29.15	34.83	49.03	
8	City of Holly Hill [5]	17.43	17.43	24.25	31.07	44.71	58.35	71.99	106.09	
9	New Smyrna Beach Utilities Commission	11.65	13.51	14.44	15.68	18.16	22.08	26.00	35.80	
10	City of Orange City	10.79	18.17	21.86	25.55	32.93	42.16	53.24	86.46	
11	City of Ormond Beach	14.08	14.08	17.26	20.44	26.80	34.34	41.88	60.73	
12	Town of Ponce Inlet	18.30	18.30	25.40	32.50	46.70	60.90	75.10	110.60	
13	City of Sanford [3]	11.21	11.21	13.39	15.57	19.93	25.65	31.37	48.22	
14	Seminole County [3]	13.28	15.52	16.64	17.76	20.00	22.24	24.48	33.73	
15	City of South Daytona [3]	14.04	19.50	24.96	30.42	41.34	52.74	64.62	94.32	
16	Volusia County - Softened [3]	13.56	21.24	25.08	28.92	37.48	46.92	56.36	80.76	
17	Other Utilities' Average	\$13.19	\$16.29	\$19.73	\$23.19	\$30.32	\$38.13	\$46.56	\$70.03	
18	Minimum	9.90	11.21	13.39	15.57	18.16	22.08	24.48	33.73	
19	Maximum	18.30	21.24	26.29	32.50	46.70	60.90	75.10	110.60	

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect June 2017 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City of Edgewater utility system.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date.
- [4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.
- [5] Includes a \$3.00 renewal and replacement fee.

Table 1-21 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Wastewater Service [1]

		Residential Service for a 5/8" or 3/4" Meter									
Line		0	2,000	3,000	4,000	6,000	8,000	10,000	15,000		
No.	Description	Gallons	Gallons	Gallons [2]	Gallons	Gallons	Gallons	Gallons	Gallons		
	City of Edgewater, Florida										
1	Existing Rates	\$15.60	\$27.88	\$34.02	\$40.16	\$52.44	\$64.72	\$77.00	\$107.70		
2	Proposed Rates - Fiscal Year 2018	17.00	30.39	37.08	43.77	57.16	70.54	83.93	117.39		
2	Troposed Rates - Tiscar Tear 2016	17.00	30.37	37.00	43.77	37.10	70.54	65.75	117.37		
	Other Florida Utilities:										
3	City of Daytona Beach [3]	\$13.16	\$22.14	\$31.12	\$40.10	\$58.06	\$76.02	\$93.98	\$138.88		
4	City of DeLand [4]	24.41	33.75	38.42	43.09	52.43	61.77	71.11	94.46		
5	City of Deltona	17.69	47.31	62.12	76.93	110.99	149.49	187.99	187.99		
6	City of Port Orange [3]	11.70	15.75	19.80	23.85	33.95	44.05	54.15	79.40		
7	City of Eustis [3]	25.66	32.08	35.29	38.50	44.92	51.34	57.76	57.76		
8	City of Holly Hill [5]	19.59	19.59	27.43	35.27	50.95	66.63	82.31	121.51		
9	New Smyrna Beach Utilities Commission	18.61	26.75	30.82	34.89	43.03	51.17	59.31	79.66		
10	City of Orange City	21.51	36.33	43.74	51.15	65.97	80.79	88.20	88.20		
11	City of Ormond Beach	17.79	17.79	22.22	26.65	35.51	44.37	53.23	75.38		
12	Town of Ponce Inlet	14.63	25.51	30.95	36.39	47.27	58.15	69.03	79.91		
13	City of Sanford [3]	20.65	20.65	26.28	31.91	43.17	54.43	65.69	76.95		
14	Seminole County [3]	21.10	30.70	35.50	40.30	49.90	59.50	69.10	93.10		
15	City of South Daytona [3]	15.23	22.26	29.29	36.32	50.38	65.12	80.54	119.09		
16	Volusia County - Softened [3]	2.84	11.66	16.07	20.48	29.30	38.12	46.94	64.58		
17	Other Utilities' Average	\$17.47	\$25.88	\$32.08	\$38.27	\$51.13	\$64.35	\$77.10	\$96.92		
18	Minimum	2.84	11.66	16.07	20.48	29.30	38.12	46.94	57.76		
19	Maximum	25.66	47.31	62.12	76.93	110.99	149.49	187.99	187.99		

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect June 2017 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charge for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City o Edgewater utility system.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date
- [4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.
- [5] Includes a \$3.00 renewal and replacement fee.

Table 1-22 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service [1]

		Residential Service for a 5/8" or 3/4" Meter								
Line		0	2,000	3,000	4,000	6,000	8,000	10,000	15,000	
No.	Description	Gallons	Gallons	Gallons [2]	Gallons	Gallons	Gallons	Gallons	Gallons	
	City of Edgewater, Florida									
1	Existing Rates	\$26.35	\$42.25	\$54.40	\$66.55	\$92.36	\$119.68	\$147.00	\$224.65	
2	Proposed Rates - Fiscal Year 2018	28.72	46.05	59.30	72.54	100.67	130.45	160.23	244.87	
	Other Florida Utilities:	_								
3	City of Daytona Beach [3]	\$29.01	\$43.21	\$57.41	\$71.61	\$100.01	\$128.41	\$156.81	\$227.81	
4	City of DeLand [4]	36.38	49.60	56.21	62.82	76.04	89.26	106.72	156.49	
5	City of Deltona	29.41	62.31	78.76	95.21	134.20	179.28	224.36	253.11	
6	City of Port Orange [3]	21.60	27.45	34.25	41.05	57.05	73.65	91.25	138.05	
7	City of Eustis [3]	36.57	47.55	53.04	58.53	69.51	80.49	92.59	106.79	
8	City of Holly Hill [5]	37.02	37.02	51.68	66.34	95.66	124.98	154.30	227.60	
9	New Smyrna Beach Utilities Commission	30.26	40.26	45.26	50.57	61.19	73.25	85.31	115.46	
10	City of Orange City	32.30	54.50	65.60	76.70	98.90	122.95	141.44	174.66	
11	City of Ormond Beach	31.87	31.87	39.48	47.09	62.31	78.71	95.11	136.11	
12	Town of Ponce Inlet	32.93	43.81	56.35	68.89	93.97	119.05	144.13	190.51	
13	City of Sanford [3]	31.86	31.86	39.67	47.48	63.10	80.08	97.06	125.17	
14	Seminole County [3]	34.38	46.22	52.14	58.06	69.90	81.74	93.58	126.83	
15	City of South Daytona [3]	29.27	41.76	54.25	66.74	91.72	117.86	145.16	213.41	
16	Volusia County - Softened [3]	16.40	32.90	41.15	49.40	66.78	85.04	103.30	145.34	
17	Other Utilities' Average	\$30.66	\$42.17	\$51.80	\$61.46	\$81.45	\$102.48	\$123.65	\$166.95	
18	Minimum	16.40	27.45	34.25	41.05	57.05	73.25	85.31	106.79	
19	Maximum	37.02	62.31	78.76	95.21	134.20	179.28	224.36	253.11	

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect June 2017 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charge for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City o Edgewater utility system.
- [3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date
- [4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.
- [5] Includes a \$3.00 renewal and replacement fee.

SECTION 2

SOLID WASTE SYSTEM



CITY OF EDGEWATER, FLORIDA

WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2017 UPDATE

SECTION 2 – SOLID WASTE SYSTEM

CUSTOMER GROWTH AND REVENUES

Projected revenues from rates for the solid waste system were based on the schedule of solid waste and recycling rates and charges reflected in Resolution No. 2016-R-30, which contains adopted rates for Fiscal Years 2017 through 2021. In order to calculate projected revenues from rates for the Forecast Period, the existing rates were applied to the projected billing statistics. Based on revised growth projections and discussions with City staff, this analysis recognizes an average growth in customers of approximately 0.31%, or 30 accounts, per year throughout the Forecast Period, as shown in Table 2-1. Beginning in Fiscal Year 2018 residential customers will no longer be charged monthly and will be charged an annual non-ad valorem assessment. Commercial customers will continue being charged on a monthly basis. Based on these assumptions, system revenues at existing and proposed rates are estimated to increase from approximately \$3.2 million to \$4.9 million per year over the Forecast Period. Other miscellaneous operating revenues are projected, on average, to be approximately \$3,500 per year and interest earnings on unrestricted fund balances are estimated to average approximately \$500 per year.

OPERATING AND MAINTENACE EXPENSES

The Fiscal Year 2017 operating budget served as the basis for the operating expense projections for the remainder of the Forecast Period. Adjustments were made to the Fiscal Year 2017 operating budget to exclude depreciation, principal and interest payments on debt, capital expenditures, and additions to reserves, which were accounted for separately in our analysis; or in the case of depreciation, excluded as a non-cash expense. These adjustments resulted in the Fiscal Year 2017 operating budget of \$3.6 million being adjusted down to approximately \$3.2 million in cash operating expenses, as shown in Table 2-4. A contingency allowance of one percent (1.0%) of operation and maintenance expenses was recognized for unanticipated expenditures in each fiscal year. Additionally, a bad debt allowance of 0.25% of rate revenues was recognized in each fiscal year. The aforementioned allowances represent averages of approximately \$32,000 and \$7,900 annually, respectively. Operation and maintenance expenses are projected to increase by an annual average of approximately 1.59% per year from Fiscal Year 2017 operating budget levels. The overall increase over the Forecast Period in projected operating expenses was based upon assumptions corresponding to several escalation factors and the nature of the expense as shown on Table 2-5. A few of the major factors are shown below:

- 1. Labor -3.0% per year
- 2. Health Insurance 29.0% in Fiscal Year 2018, 10.0% per year thereafter
 - a. Prior study assumed 6.0% per year based on discussions with staff.

- 3. Consumer Price Index (CPI) Average of 2.2% per year
- 4. Electricity and Fuel 5.0% per Year

Additionally, the City recently reviewed their internal cost allocation for services provided by the General Fund. As a result, the solid waste system's internal cost allocation is anticipated to increase by approximately 29.0% in Fiscal Year 2018.

CAPITAL IMPROVEMENT PLAN

The CIP utilized in this analysis was based on the Fiscal Year 2017 – 2022 CIP, as provided by City. The City's project cost estimates were based on current year dollars and therefore these amounts were escalated by the Engineering News-Record (ENR) or CPI, which are approximately 3.0% and 2.2% per year, respectively, to account for cost inflation over the Forecast Period. The CIP includes approximately \$7.1 million to fund a transfer station, collection vehicles, and an allocation of the debt service associated with the new public works building. The financial forecast assumes that the anticipated CIP will be fully funded through a combination of rate revenues, proposed debt, and capital leases as shown on Table 2-6.

EXISTING AND PROPOSED DEBT

Based on the debt service schedules for the proposed capital leases, outstanding revenue notes, and proposed senior and subordinate lien debt, the annual debt service payments to be funded from rates average approximately \$245,000 (ranging from \$66,000 to \$592,000) per year over the Forecast Period. Payments for the proposed senior lien debt, which includes amounts for the solid waste transfer station and a 15% allocation of the public works building, are projected to begin in Fiscal Year 2021 and will be approximately \$484,192 annually (approximately \$125,000 of this amount is associated with the public works building project). It should be noted that the public works building project was not a part of the prior studies' rate plan and represents a material increase in annual debt service payments for the solid waste system. Payments for the proposed subordinate lien debt are projected to be approximately \$84,000 annually. Existing and proposed debt service payments are summarized on Table 2-7 found at the end of this report.

TRANSFERS

Historically, the City transferred 5.9% of the prior year's solid waste gross revenues to the General Fund in the form of a Payment in-lieu-of Franchise Fee (PILOFF). However, due to residential solid waste services being charged as a non-ad valorem assessment, beginning in Fiscal Year 2018, the City must now meet the requirements established by Florida case law. The requirements to be met are:

- 1. The property assessed must derive a special benefit from the service provided. *Atlantic Coast Line R.R. v. City of Gainesville*, 83 Fla. 275, 91 So. 118 (1922); and
- 2. The assessment must be fairly and reasonably apportioned among properties that receive the special benefit. *South Trail Fire Control Dist. V. State*, 273 So. 2d 380 (Fla. 1973).

The City's current PILOFF transfer may not meet the requirements above, so it will no longer be charged to the solid waste system beginning in Fiscal Year 2018.

CASH BALANCES

As previously mentioned in Section 1 of this report, in Fiscal Year 2011 the City adopted Resolution No. 2011-R-20, which established a fund balance policy applying to all General Fund balances. Subsequently in Fiscal Year 2016 the City adopted Resolution 2016-R-40 which extended the fund balance policy to all operating funds including the water, wastewater, stormwater and sanitation enterprise funds. Part of the adopted fund balance policy establishes a reserve balance target equal to 15% of the current fiscal year operating expenditures, with a maximum of 25%. If the reserve balance amount falls below targeted levels the City must begin a plan to achieve the minimum balance of 15% within five (5) years. The solid waste system falls below the targeted levels and is anticipated to transfer approximately \$145,609 per year for Fiscal Years 2018 through 2022 to achieve this target. Additionally, the City targets unrestricted cash balances between 30 to 60 days of rate revenue for the solid waste system. By the end of the Forecast Period the City is projected to have \$1.3 million in unrestricted reserves, as shown in table 2-9, which meets all internal City policy requirements and targets.

CONCLUSIONS AND RECOMMENDATIONS

Based on the projected operating expenditure needs of the solid waste system and the projected funding plan for the CIP, it is estimated that the rate increases adopted by Resolution No. 2016-R-30 will not be sufficient and additional rate adjustments are recommended to meet the needs of the system, as shown in Tables 2-9 through 2-11. The projected operating results set forth herein assume the adoption of the newly proposed rate adjustments. Below is a summary of the proposed rate adjustments, along with certain projected financial operating results.

Summary of Projected Rate Adjustments and Key Operating Results

		Fisca	al Year Endii	ng September	r 30,	
Description	2017	2018	2019	2020	2021	2022
Proposed Rate Adjustments	N/A [1]	9.0%	9.0%	9.0%	9.0%	9.0%
System Revenue Surplus / (Deficiency)	(\$268,752)	\$83,279	\$341,483	\$236,098	(\$264,773)	\$11,245
Operating Reserves (Ending Balance)	\$176,532	\$259,811	\$601,294	\$837,391	\$572,619	\$583,864
Operating Days of Cash (Target of 30 Days of Rate						
Revenue)	20	28	59	75	47	44
Charter Reserve (Ending Balance)	\$0	\$145,681	\$291,508	\$437,481	\$583,600	\$729,865
Charter Reserve Target	0	494,554	507,041	575,019	707,156	728,043
Senior Lien Debt Service Coverage (Test 1.15)	N/A	N/A	N/A	N/A	2.25	2.86
Subordinate Lien Debt Service Coverage (Test 1.15)	N/A	8.92	8.01	7.67	5.62	8.32
All-In Debt Service Coverage (Target 1.50)	0.40	8.92	8.01	7.67	1.84	2.34

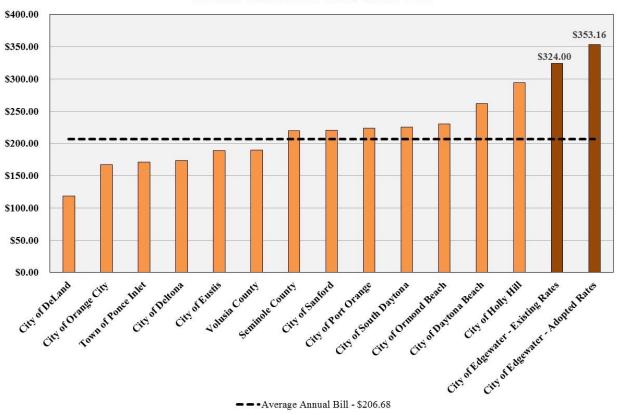
^[1] Rates were adjusted at the beginning of Fiscal Year 2017 by 9.0%.

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RATE COMPARISON

As shown below and on Table 2-12, bills under the proposed Fiscal Year 2018 solid waste rates are above average when compared to the surveyed, neighboring utilities' average.

Annual Residential Solid Waste Bill



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Table 2-1 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Collection Revenues Under Existing Rates

Line			Historical		Fiscal Year Ending September 30,					
No.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022
	COLLECTION									
	Residential:									
1	Customer Growth	N/A	40	1	25	25	25	25	25	25
2	Number of Bills	110,284	110,759	110,768	111,068	111,368	111,668	111,968	112,268	112,568
3	Average Number of Customers	9,190	9,230	9,231	9,256	9,281	9,306	9,331	9,356	9,381
4	Monthly Collection Fee	\$20.15	\$20.15	\$21.96	\$23.94	\$23.94	\$23.94	\$23.94	\$23.94	\$23.94
5	Total Residential Collection Revenue	\$2,222,223	\$2,231,794	\$2,432,465	\$2,658,968	\$2,666,150	\$2,673,332	\$2,680,514	\$2,687,696	\$2,694,878
	Multi-Family:									
6	Customer Growth	N/A	10	(0)	0	0	0	0	0	0
7	Number of Bills	320	436	433	433	433	433	433	433	433
8	Average Number of Customers	27	36	36	36	36	36	36	36	36
9	Number of Units	2,002	4,640	4,534	4,534	4,534	4,534	4,534	4,534	4,534
10	Monthly Collection Fee	\$20.15	\$20.15	\$21.96	\$23.94	\$23.94	\$23.94	\$23.94	\$23.94	\$23.94
11	Total Multi-Family Collection Revenue	\$40,340	\$93,496	\$99,567	\$108,544	\$108,544	\$108,544	\$108,544	\$108,544	\$108,544
	Commercial:									
12	Customer Growth	N/A	1	3	3	3	5	5	5	5
13	Number of Bills	3,025	3,041	3,075	3,111	3,147	3,207	3,267	3,327	3,387
14	Average Number of Customers	252	253	256	259	262	267	272	277	282
15	Number of Units	5,587	4,052	4,079	4,127	4,175	4,254	4,334	4,413	4,493
16	Monthly Collection Fee	\$22.65	\$22.65	\$24.92	\$27.16	\$27.16	\$27.16	\$27.16	\$27.16	\$27.16
17	Total Commercial Collection Revenue	\$126,546	\$91,778	\$101,649	\$112,083	\$113,380	\$115,541	\$117,703	\$119,865	\$122,026
18	Early Prepayment Discount Factor (%)	N/A	N/A	N/A	N/A	4.00%	4.00%	4.00%	4.00%	4.00%
19	Early Prepayment Discount (\$)	N/A	N/A	N/A	N/A	(110,988)	(111,275)	(111,562)	(111,850)	(112,137)
20	Total Collection Revenue	\$2,389,108	\$2,417,068	\$2,633,681	\$2,879,595	\$2,777,086	\$2,786,142	\$2,795,199	\$2,804,255	\$2,813,311

Table 2-1 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Collection Revenues Under Existing Rates

Line			Historical		Fiscal Year Ending September 30,					
No.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022
	RECYCLING									
	Residential:									
21	Customer Growth	N/A	56	117	25	25	25	25	25	25
22	Number of Bills	110,387	111,059	112,464	112,764	113,064	113,364	113,664	113,964	114,264
23	Number of Units	N/A	N/A	9,664	9,689	9,714	9,739	9,764	9,789	9,814
24	Average Number of Customers	9,199	9,255	9,372	9,397	9,422	9,447	9,472	9,497	9,522
25	Monthly Recycling Fee	\$2.60	\$2.60	\$2.65	\$3.06	\$3.06	\$3.06	\$3.06	\$3.06	\$3.06
26	Subtotal Recycling Revenue	\$287,006	\$288,753	\$307,315	\$355,780	\$356,698	\$357,616	\$358,534	\$359,452	\$360,370
27	Early Prepayment Discount Factor (%)	N/A	N/A	N/A	N/A	4.00%	4.00%	4.00%	4.00%	4.00%
28	Early Prepayment Discount (\$)	N/A	N/A	N/A	N/A	(14,268)	(14,305)	(14,341)	(14,378)	(14,415)
29	Total Recycling Revenue	\$287,006	\$288,753	\$307,315	\$355,780	\$342,430	\$343,311	\$344,193	\$345,074	\$345,955
	EXTRA CANS (>3 CANS)									
30	Extra Can Growth	N/A	0	7	5	0	0	0	0	0
31	Number of Bills	12	12	19	19	19	19	19	19	19
32	Average Monthly Number of Extra Cans	2	2	9	14	14	14	14	14	14
33	Monthly Extra Can Fee	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
34	Total Extra Cans Revenue	\$72	\$72	\$324	\$504	\$504	\$504	\$504	\$504	\$504
35	Total Rate Revenues	\$2,676,187	\$2,705,893	\$2,941,320	\$3,235,879	\$3,120,020	\$3,129,958	\$3,139,895	\$3,149,833	\$3,159,771

Table 2-2 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Solid Waste System Revenue Under Existing Rates [1]

Line	Cost Center		Budgeted		Adjusted	Escalation	Fiscal Year Ending September 30,				
No.	ID Code	Description	2017	Adjustments	2017	Reference	2018	2019	2020	2021	2022
		SYSTEM REVENUES									
1	447-0000-343.41-10	Refuse Collection	\$2,894,126	(\$14,027)	\$2,880,099	Input	\$2,777,590	\$2,786,646	\$2,795,703	\$2,804,759	\$2,813,815
2	447-0000-343.42-10	Recycling	354,702	1,078	355,780	Input	342,430	343,311	344,193	345,074	345,955
3	447-0000-361.10-10	Interest	497	(497)	0	Eliminate	0	0	0	0	0
4	447-0000-365.10-00	Sale of Surplus	6,000	0	6,000	Eliminate	0	0	0	0	0
5	447-0000-369.90-00	Other Miscellaneous Revenue	0	0	0	Inflation	0	0	0	0	0
6	447-0000-369.90-10	Miscellaneous Revenue	2,500	0	2,500	Constant	2,500	2,500	2,500	2,500	2,500
7	447-0000-369.90-20	Retirement Forfeitures	0	0	0	Eliminate	0	0	0	0	0
8	447-0000-384.01-00	Proceeds from Long-Term Debt	0	0	0	Eliminate	0	0	0	0	0
	447-0000-384.17-01	Capital Improvement Note 2017	309,771	(309,771)	0	Eliminate	0	0	0	0	0
9	447-0000-389.90-12	Unreserved Proprietary	0	0	0	Eliminate	0	0	0	0	0
10		TOTAL SYSTEM REVENUES	\$3,567,596	(\$323,217)	\$3,244,379		\$3,122,520	\$3,132,458	\$3,142,395	\$3,152,333	\$3,162,271

^[1] Budgeted amounts shown are based on the Fiscal Year 2017 Adopted Operating Budget.

Table 2-3 City of Edgewater, Florida Solid Waste Utility Rate Study

Fiscal Year 2017 Adopted Budget

Line No.	Cost Center ID Code	Description	Budget 2017	Adjustments	Adjusted 2017
		Solid Waste Utility Operating Expenses			
		Environmental Services			
		Refuse Department - 4060			
		Personnel Services:			
1	447-4060-534.12-10	Regular Salaries and Wages	\$708,580	(\$60,279)	\$648,301
2	AddPer	Additional Personnel	0	0	0
3	447-4060-534.12-20	DC ICMA	0	0	0
4	447-4060-534.14-10	Overtime	0	30,000	30,000
5	447-4060-534.15-30	Cell Phone	0	1,000	1,000
6	447-4060-534.15-60	Boot Allowance	3,375	0	3,375
7	447-4060-534.21-10	FICA	40,447	0	40,447
8	447-4060-534.21-20	Medicare	9,459	0	9,459
9	447-4060-534.22-10	Retirement Contributions	0	0	0
10	447-4060-534.22-20	DCSE	68,984	0	68,984
11	447-4060-534.23-10	Life Insurance	2,790	279	3,069
12	447-4060-534.23-20	Group Medical Insurance	226,409	22,641	249,050
13	447-4060-534.2330	Dental Insurance	4,538	454	4,992
14	447-4060-534.23-40	Long-Term Disability	5,074	507	5,581
15	447-4060-534.23-90	Other Post Employment Benefits (OPEB)	0	9,036	9,036
16	447-4060-534.24-10	Worker's Compensation	56,469	5,647	62,116
17		Total Personnel Services	\$1,126,125	\$9,285	\$1,135,410
		Operating Expenses:			
18	447-4060-534.31-10	Professional Services	\$20,000	\$0	\$20,000
19	447-4060-534.34-10	Other Contractual Services	5,153	0	5,153
20	447-4060-534.34-10	Volusia County Landfill	350,000	0	350,000
21	447-4060-534.34-10	Cloer & Sons / Green Waste Disposal	300,000	0	300,000
22	447-4060-534.40-10	Travel and Per Diem	462	0	462
23	447-4060-534.41-10	Telephone	0	0	0
24	447-4060-534.41-30	Legal Ads	0	0	0
25	447-4060-534.41-40	Postage	12,000	0	12,000
26	447-4060-534.43-10	Electric	2,266	0	2,266
27	447-4060-534.43.30	Water / Sewer / Trash	4,314	0	4,314
28	447-4060-534.44-10	Rent	104	0	104
29	447-4060-534.46-10	Repair & Maintenance	2,800	0	2,800
30	447-4060-534.46-20	Fleet Charges	140,223	0	140,223
31	447-4060-534.47-10	Printing & Binding	2,750	0	2,750
32	447-4060-534.48-10	Promotional Activities	500	0	500
33	447-4060-534.49-01	Cost Allocation	236,807	0	236,807
34	447-4060-534.49-10	Other Charges / Obligations	2,850	0	2,850
35	447-4060-534.49-20	Bank Charges	192 902	(192 902)	0
36 37	447-4060-534.49-47 447-4060-534.52-10	Payment-in-Lieu of Franchise Fees (PILOFF) [2]	183,803 23,000	(183,803) 0	0 23,000
38	447-4060-534.52-10	Operating Supplies Fuel (Unleaded & Diesel)	· ·	15,000	90,000
39	447-4060-534.52-30	Uniforms	75,000 5,400	13,000	5,400
40	447-4060-534.54-10	Books, Publications, Subscriptions, & Memberships	· ·	0	0
41	447-4060-534.54-20	Educational Development	0 4,600	0	4,600
42		Total Operating Expenses	\$1,372,032	(\$168,803)	\$1,203,229
43		Total Refuse Department - 4060	\$2,498,157	(\$159,518)	\$2,338,639

Table 2-3 City of Edgewater, Florida Solid Waste Utility Rate Study

Fiscal Year 2017 Adopted Budget

Line No.	Cost Center ID Code	Description	Budget 2017	Adjustments	Adjusted 2017
		•			
		Recycling Department - 4065			
		Operating Expenses:			
44	447-4065-534.34-10	Other Contractual Services	\$326,808	\$28,972	\$355,780
45	447-4065-534.47-10	Printing & Binding	0	0	0
46	447-4065-534.48-10	Promotional Activities	0	0	0
47	447-4065-534.49-01	Cost Allocation	6,599	0	6,599
48	447-4065-534.49-47	Payment-in-Lieu of Franchise Fees (PILOFF) [2]	7,878	(7,878)	0
49		Total Operating Expenses	\$341,285	\$21,094	\$362,379
50		Total Recycling Department - 4065	\$341,285	\$21,094	\$362,379
51	51 Total Environmental Services		\$2,839,442	(\$138,424)	\$2,701,018
		Non-Departmental - 5555			
		Operating Expenses:			
52	447-5555-580.22-10	Retirement Contributions	\$71,910	\$0	\$71,910
53	447-5555-580.23-80	PTO Expense	0	0	0
54	447-5555-580.31-10	Professional Services	50,000	0	50,000
55	447-5555-580.45-10	General Liability	4,926	0	4,926
56	447-5555-580.45-15	Property [3]	15,499	(15,499)	0
57	447-5555-580.45-20	Public Officials	3,992	0	3,992
58	447-5555-580.45-25	Automobile [3]	5,114	(5,114)	0
59	447-5555-580.49-50	Write Off	0	0	0
60	447-5555-580.49-60	Hurricane Charges	346,137	0	346,137
61	447-5555-580.59-10	Depreciation	0	0	0
62	447-5555-580.61-10	Land [3]	0	0	0
63	447-5555-580.64-10	Machinery & Equipment [3]	0	0	0
64	447-5555-580.64-20	Motor Vehicles [3]	158,950	(158,950)	0
65	447-5555-581.04-40	Water Sewer	0	0	0
66	447-5555-581.04-50	Public Works Complex - Series 2015 Bond [3]	18,926	(18,926)	0
67	447-5555-581.10-01	MIS [3]	17,000	(17,000)	0
68	447-5555-581.10-01	General Fund	0	0	0
69	447-5555-589.10-01	Current Year Unreserved	35,700	(35,700)	0
70		Total Operating Expenses	\$728,154	(\$251,189)	\$476,965
71		Total Non-Departmental - 5555	\$728,154	(\$251,189)	\$476,965

Table 2-3 City of Edgewater, Florida Solid Waste Utility Rate Study

Fiscal Year 2017 Adopted Budget

Line Cost Center No. ID Code		Description	Budget 2017	Adjustments	Adjusted 2017	
		Miscellaneous Adjustments				
72	Contingency	Contingency - 1.00% of O&M [4]	\$0	\$31,780	\$31,780	
73	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [5]	0	8,090	8,090	
74		TOTAL OPERATING EXPENSES	\$3,567,596	(\$349,743)	\$3,217,853	

- [1] Budgeted amounts shown are based on the Fiscal Year 2017 Adopted Operating Budget as provided by the City.
- [2] Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes. These items have been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model. This item will no longer be charged to the solid waste system beginning in Fiscal Year 2018.
- [3] Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
- [4] A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
- [5] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible accounts.

Table 2-4 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Solid Waste Operating Expenses

Line	Cost Center		Adjusted	Escalation	Fiscal Year Ending September 30,			nber 30,		
No.	ID Code	Description	2017	Reference	2018	2019	2020	2021	2022	
		Solid Waste Utility Operating Expenses								
		Solid Waste Culty Operating Expenses								
		Environmental Services								
		Refuse Department - 4060								
		Personnel Services:								
1	447-4060-534.12-10	Regular Salaries and Wages	\$648,301	AdjSalary	\$729,837	\$751,733	\$774,284	\$797,513	\$821,438	
2	AddPer	Additional Personnel	0	Input	0	0	0	0	0	
3	447-4060-534.12-20	DC ICMA	20,000	Labor	0	0	0	0	0	
4 5	447-4060-534.14-10 447-4060-534.15-30	Overtime Cell Phone	30,000 1,000	Labor Inflation	3,500 1,016	3,605 1,039	3,713 1,064	3,825 1,090	3,939 1,116	
6	447-4060-534.15-60	Boot Allowance	3,375	Inflation	3,429	3,508	3,592	3,678	3,767	
7	447-4060-534.21-10	FICA	40,447	Labor	41,660	42,910	44,198	45,523	46,889	
8	447-4060-534.21-20	Medicare	9,459	Health-Ins	12,202	13,422	14,765	16,241	17,865	
9	447-4060-534.22-10	Retirement Contributions	0	Labor	0	0	0	0	0	
10 11	447-4060-534.22-20 447-4060-534.23-10	DCSE Life Insurance	68,984 3,069	Labor General-Ins	71,054 3,069	73,185 3,069	75,381 3,069	77,642 3,069	79,971 3,069	
12	447-4060-534.23-10	Group Medical Insurance	249,050	Health-Ins	321,274	353,402	388,742	427,616	470,378	
13	447-4060-534.2330	Dental Insurance	4,992	Health-Ins	6,439	7,083	7,792	8,571	9,428	
14	447-4060-534.23-40	Long-Term Disability	5,581	Marginal	5,637	5,694	5,751	5,808	5,866	
15	447-4060-534.23-90	Other Post Employment Benefits (OPEB)	9,036	Labor	9,307	9,587	9,874	10,170	10,475	
16	447-4060-534.24-10	Worker's Compensation	62,116	Labor	63,979	65,899	67,876	69,912	72,009	
17		Total Personnel Services	\$1,135,410		\$1,272,405	\$1,334,135	\$1,400,100	\$1,470,659	\$1,546,212	
		Operating Expenses:								
18	447-4060-534.31-10	Professional Services	\$20,000	Contractual Contractual	\$20,800	\$21,632	\$22,497	\$23,397	\$24,333	
19 20	447-4060-534.34-10 447-4060-534.34-10	Other Contractual Services Volusia County Landfill	5,153 350,000	Growth+Infl	5,359 390,000	5,573 400,045	5,796 410,746	6,028 421,731	6,269 433,007	
21	447-4060-534.34-10	Cloer & Sons / Green Waste Disposal	300,000	Growth+Infl	220,000	225,666	231,703	237,900	244,260	
22	447-4060-534.40-10	Travel and Per Diem	462	Inflation	469	480	492	504	516	
23	447-4060-534.41-10	Telephone	0	Inflation	0	0	0	0	0	
24	447-4060-534.41-30	Legal Ads	0	Inflation	0	0	0	0	0	
25 26	447-4060-534.41-40 447-4060-534.43-10	Postage Electric	12,000 2,266	Inflation Electricity	12,192 2,379	12,472 2,498	12,772 2,623	13,078 2,754	13,392 2,892	
27	447-4060-534.43.30	Water / Sewer / Trash	4,314	Inflation	4,383	4,484	4,591	4,702	4,814	
28	447-4060-534.44-10	Rent	104	Inflation	106	108	111	113	116	
29	447-4060-534.46-10	Repair & Maintenance	2,800	Repair	2,884	2,971	3,060	3,151	3,246	
30	447-4060-534.46-20	Fleet Charges	140,223	Repair	144,430	148,763	153,225	157,822	162,557	
31	447-4060-534.47-10	Printing & Binding	2,750	Inflation	2,794	2,858	2,927	2,997	3,069	
32 33	447-4060-534.48-10 447-4060-534.49-01	Promotional Activities Cost Allocation	500 236,807	Inflation Labor	508 305,481	520 314,645	532 324,085	545 333,807	558 343,822	
34	447-4060-534.49-10	Other Charges / Obligations	2,850	Inflation	2,896	2,962	3,033	3,106	3,181	
35	447-4060-534.49-20	Bank Charges	0	Inflation	0	0	0	0	0	
36	447-4060-534.49-47	Payment-in-Lieu of Franchise Fees (PILOFF) [2]	0	Eliminate	0	0	0	0	0	
37	447-4060-534.52-10	Operating Supplies	23,000	Inflation	23,368	23,905	24,479	25,067	25,668	
38	447-4060-534.52-20	Fuel (Unleaded & Diesel)	90,000	Fuel	94,500	99,225	104,186	109,396	114,865	
39 40	447-4060-534.52-30 447-4060-534.54-10	Uniforms Books, Publications, Subscriptions, & Memberships	5,400 0	Inflation Inflation	5,486 0	5,613 0	5,747 0	5,885 0	6,026 0	
41	447-4060-534.54-20	Educational Development	4,600	Inflation	4,674	4,781	4,896	5,013	5,134	
		•						· · ·		
42		Total Operating Expenses	\$1,203,229		\$1,242,709	\$1,279,202	\$1,317,503	\$1,356,997	\$1,397,726	
43		Total Refuse Department - 4060	\$2,338,639		\$2,515,114	\$2,613,338	\$2,717,602	\$2,827,656	\$2,943,937	
		Recycling Department - 4065								
		Operating Expenses:								
44	447-4065-534.34-10	Other Contractual Services	\$355,780	Input	\$356,698	\$357,616	\$358,534	\$359,452	\$360,370	
45	447-4065-534.47-10	Printing & Binding	0	Inflation	0	0	0	0	0	
46	447-4065-534.48-10	Promotional Activities	0	Inflation	0	0	0	0	0	
47	447-4065-534.49-01	Cost Allocation	6,599	Labor	8,513	8,768	9,031	9,302	9,581	
48	447-4065-534.49-47	Payment-in-Lieu of Franchise Fees (PILOFF) [2]	0	Eliminate	0	0	0	0	0	
49		Total Operating Expenses	\$362,379	•	\$365,211	\$366,384	\$367,566	\$368,754	\$369,952	
50		Total Recycling Department - 4065	\$362,379		\$365,211	\$366,384	\$367,566	\$368,754	\$369,952	
51		Total Environmental Services	\$2,701,018	•	\$2,880,325	\$2,979,722	\$3,085,168	\$3,196,410	\$3,313,889	
		Non-Departmental - 5555								
		Operating Expenses:								
52	447-5555-580.22-10	Retirement Contributions	\$71,910	Benefits	\$75,506	\$79,281	\$83,245	\$87,407	\$91,777	
53	447-5555-580.23-80	PTO Expense	0	Labor	0	0	0	0	0	
54	447-5555-580.31-10	Professional Services	50,000	Labor	15,000	15,450	15,914	16,391	16,883	
55	447-5555-580.45-10	General Liability	4,926	General-Ins	4,926	4,926	4,926	4,926	4,926	
56 57	447-5555-580.45-15 447-5555-580.45-20	Property Public Officials	0 3,992	Eliminate Labor	0 4,112	0 4,235	0 4,362	0 4,493	0 4,628	
57 58	447-5555-580.45-25 447-5555-580.45-25	Automobile	3,992	Labor Eliminate	4,112 0	4,235	4,362	4,493	4,628	
50	2220 000.70 20		3		· ·	· ·	v	Ü	v	

Table 2-4 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Solid Waste Operating Expenses

Line	Cost Center		Adjusted	Escalation	Fiscal Year Ending September 30,				
No.	ID Code	ID Code Description		Reference	2018	2019	2020	2021	2022
								, , ,	
59	447-5555-580.49-50	Write Off	0	Eliminate	0	0	0	0	0
60	447-5555-580.49-50	Hurricane Charges	346,137	Eliminate	0	0	0	0	0
61	447-5555-580.59-10	Depreciation	0	Eliminate	0	0	0	0	0
62	447-5555-580.61-10	Land	0	Eliminate	0	0	0	0	0
63	447-5555-580.64-20	Motor Vehicles	0	Eliminate	0	0	0	0	0
64	447-5555-581.04-40	55-581.04-40 Water Sewer		Eliminate	0	0	0	0	0
65	447-5555-581.04-50	Public Works Complex	0	Eliminate	0	0	0	0	0
66	447-5555-581.05-01	MIS	0	Eliminate	0	0	0	0	0
67	447-5555-581.10-01	General Fund	0	Eliminate	0	0	0	0	0
68	447-5555-589.10-01	Current Year Unreserved	0	Eliminate	0	0	0	0	0
69		Total Operating Expenses	\$476,965		\$99,543	\$103,892	\$108,446	\$113,217	\$118,214
70		Total Non-Departmental - 5555	\$476,965		\$99,543	\$103,892	\$108,446	\$113,217	\$118,214
		Miscellaneous Adjustments							
71	Contingency	Contingency - 1.00% of O&M [4]	\$31,780	Input	\$29,799	\$30,836	\$31,936	\$33,096	\$34,321
72	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [5]	8,090	Input	7,800	7,825	7,850	7,875	7,899
73	Assessment	Tax Collector Expense (Assessment Billing)	0	Input	7,174	7,193	7,212	7,232	7,251
		1		£					
74		TOTAL OPERATING EXPENSES	\$3,217,853		\$3,024,641	\$3,129,468	\$3,240,613	\$3,357,830	\$3,481,574

- | 13 Budgeted amounts shown are based on the Fiscal Year 2017 Adopted Operating Budget as provided by the City. | 2 Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes. This items has been adjusted from the budget and are accounted for in the summary of Revenue Requirements later in the rate model. It will no longer be charged to the solid waste system beginning in Fiscal Year 2018.
- [3] Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
- A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.
- [5] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible accounts.

Table 2-5 City of Edgewater, Florida Solid Waste Utility Rate Study

Summary of Projected Escalation Factors

Line		Escalation	tion Fiscal Year Ending September 30,						
No.	Description	Reference	2018	2019	2020	2021	2022		
1	General Inflation (CPI) [1][2]	Inflation	1.0160	1.0230	1.0240	1.0240	1.0240		
2	Labor [2]	Labor	1.0300	1.0300	1.0300	1.0300	1.0300		
3	Benefits [2]	Benefits	1.0500	1.0500	1.0500	1.0500	1.0500		
4	Health Insurance	Health-Ins	1.2900	1.1000	1.1000	1.1000	1.1000		
5	Contractual Services	Contractual	1.0400	1.0400	1.0400	1.0400	1.0400		
6	Professional Services	Professional	1.0400	1.0400	1.0400	1.0400	1.0400		
7	Electricity	Electricity	1.0500	1.0500	1.0500	1.0500	1.0500		
8	General Insurance	General-Ins	1.0000	1.0000	1.0000	1.0000	1.0000		
9	Repair and Maintenance	Repair	1.0300	1.0300	1.0300	1.0300	1.0300		
10	Fuel	Fuel	1.0500	1.0500	1.0500	1.0500	1.0500		
11	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000		
12	Eliminate	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000		
13	Marginal	Marginal	1.0100	1.0100	1.0100	1.0100	1.0100		
14	Decline	Decline	0.9500	0.9500	0.9500	0.9500	0.9500		
15	Customer Growth	Cust-Growth	1.0027	1.0027	1.0027	1.0027	1.0027		
16	Customer Growth + Inflation	Growth+Infl	1.0187	1.0258	1.0268	1.0267	1.0267		
17	Workers' Compensation	WorkComp	1.1000	1.0300	1.0300	1.0300	1.0300		
18	Recycling Rate	Recycling	1.0160	1.0230	1.0240	1.0240	1.0240		
19	Recycling Rate + Growth	Rec-Growth	1.0187	1.0258	1.0268	1.0267	1.0267		
20	Salary (Frozen Positions)	AdjSalary	1.1258	1.0300	1.0300	1.0300	1.0300		

^[1] Estimated based on projections from "Budget and Economic Outlook: 2017 to 2027", published by the Congressional Budget Officin January 2017.

^[2] Based on discussions with City staff.

Table 2-6 City of Edgewater, Florida Solid Waste Utility Rate Study

Capital Improvement Program Funding Plan

No. Des	and the same and t			Adjusted	Fiscal Year Ending September 30,					6-Year
No. Des	scription	Reference	Source	2017	2018	2019	2020	2021	2022	Total
~==										
	P Escalation Factor Alternatives									
_	General Project Escalators	* **		4.000	1015	4.000	1001	1.000		
	Inflation (CPI)	Inflation		1.000	1.016	1.039	1.064	1.090	1.116	
	No Assumed Escalation (0.0% per Year)	None		1.000	1.000	1.000	1.000	1.000	1.000	
	Capital Outlay (3.5% per Year)	Outlay		1.000	1.035	1.070	1.110	1.150	1.190	
	ENR Index Average (3.0% per Year)	ENR		1.000	1.030	1.060	1.090	1.120	1.150	
	Marginal Increase (1.0% per Year)	Marginal		1.000	1.010	1.020	1.030	1.040	1.050	
6	High Increase (5.0% per Year)	High		1.000	1.050	1.100	1.160	1.220	1.280	
CA	APITAL IMPROVEMENT PLAN									
7 S	Solid Waste Transfer Station	ENR	Senior1	\$0	\$0	\$0	\$530,000	\$3,058,540	\$0	\$3,588,540
8 V	/ehicles	Inflation	Sub.1	0	172,822	0	0	0	0	\$172,822
9 V	Vehicles (Split Funding)	Inflation	Sub.2	0	0	299,750	0	0	0	299,750
	/ehicles (Split Funding)	Inflation	Rates	0	0	0	306,900	585,200	599,500	1,491,600
	Public Work Building (Allocation to Solid Waste)	None	Senior1	0	0	191,250	1,083,750	0	0	1,275,000
			_							
12 Sub	btotal Capital Improvement Plan			\$0	\$172,822	\$491,000	\$1,920,650	\$3,643,740	\$599,500	\$6,827,712
13 C	Capital Outlay	Outlay	Rates	\$37,613	\$86,720	\$31,050	\$32,100	\$33,300	\$34,500	\$255,283
14 TO	OTAL CAPITAL IMPROVEMENT PLAN		- -	\$37,613	\$259,541	\$522,050	\$1,952,750	\$3,677,040	\$634,000	\$7,082,994
FU	INDING SOURCES									
15 R	Rate Revenue		Rates	\$37,613	\$86,720	\$31,050	\$339,000	\$618,500	\$634,000	\$1,746,883
	Additional Senior Lien Debt 1		Senior1	0	0	191,250	1,613,750	3,058,540	0	4,863,540
	Additional Subordinate Lien Debt 1		Sub.1	0	172,822	0	0	0	0	172,822
	Additional Subordinate Lien Debt 2		Sub.2	0	0	299,750	0	0	0	299,750
10 11	Idailonal Substantia Elen Sett E		543.2	· ·	· ·	277,730	· ·	v	· ·	277,730
19 TO	OTAL FUNDING SOURCES		-	\$37,613	\$259,541	\$522,050	\$1,952,750	\$3,677,040	\$634,000	\$7,082,994

^[1] Original amounts as provided by staff and adjusted for inflation.

Table 2-7 City of Edgewater, Florida Solid Waste Utility Rate Study

Summary of Debt Service Payments - Sinking Fund Basis

Line			Fisca	al Year Ending	September 30t	h,						
No.	Description	2017	2018	2019	2020	2021	2022					
	Solid Waste System											
	Existing Debt:											
1	Capital Improvement Revenue Note, Series 2015	\$66,311	\$0	\$0	\$0	\$0	\$0					
2	Total Existing Debt Payments	\$66,311	\$0	\$0	\$0	\$0	\$0					
	Proposed Senior Lien Debt:											
3	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$484,192	\$484,192					
4	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$484,192	\$484,192					
	Proposed Junior Lien Debt:											
5	Additional Subordinate Lien Debt 1	\$0	\$39,867	\$39,867	\$39,867	\$39,867	\$39,867					
6	Additional Subordinate Lien Debt 2	0	0	34,087	68,174	68,174	68,174					
7	Total Proposed Junior Lien Debt Service Payments	\$0	\$39,867	\$73,954	\$108,040	\$108,040	\$108,040					
8	Total Solid Waste Debt Service Payments	\$66,311	\$39,867	\$73,954	\$108,040	\$592,232	\$592,232					

Table 2-8 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Interfund Transfers

Line	_	Fiscal Year Ending September 30,							
No.	Description	2017	2018	2019	2020	2021	2022		
	Payment in Lieu of Franchise Fees (PILOFF) [1]								
1	Current Year Collection Revenue	\$2,879,595	\$3,006,195	\$3,310,216	\$3,619,863	\$3,958,435	\$4,328,628		
2	Current Year Recycling Revenue	355,780	370,681	407,888	445,740	487,100	532,295		
3	Total Rate Revenue	\$3,235,375	\$3,376,876	\$3,718,104	\$4,065,603	\$4,445,535	\$4,860,923		
4	Payment In Lieu of Franchise Fees Factor (% of Revenue)	5.90%	0.00%	0.00%	0.00%	0.00%	0.00%		
5	Payment in Lieu of Franchise Fee Amount	\$190,887	\$0	\$0	\$0	\$0	\$0		
6	Collection Allocation	96.29%	95.89%	95.89%	95.89%	95.89%	95.89%		
7	Recycling Allocation	3.71%	4.11%	4.11%	4.11%	4.11%	4.11%		
8	Solid Waste Payment in Lieu of Franchise Fees (PILOFF) Transfer	\$183,803	\$0	\$0	\$0	\$0	\$0		
9	Recycling Payment in Lieu of Franchise Fees (PILOFF) Transfer	7,878	0	0	0	0	0		
10	Annual Payment in Lieu of Franchise Fees (PILOFF) Transfers	\$191,681	\$0	\$0	\$0	\$0	\$0		
	Charter Reserve Transfer								
11	Total Charter Reserve Transfer	\$0	\$145,602	\$145,602	\$145,602	\$145,602	\$145,602		
12	Total Interfund Transfers	\$191,681	\$145,602	\$145,602	\$145,602	\$145,602	\$145,602		

^[1] Amounts reflect Fund Transfers budgeted in the Fiscal Year 2017 Operating Budget.

Table 2-9 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Ending Cash Balances and Interest Income

]	Investment	Reference						
Line		Cash	Interest			ted Fiscal Year I			
No.	Description	Balance	Income	2017	2018	2019	2020	2021	2022
	V F1 Ck D-l D-ll U								
1	Year End Cash Balances Roll-Up: Solid Waste Operating Fund (447)	(U)	(U)	\$176,532	\$259,811	\$601,294	\$837,391	\$572,619	\$583,864
1	Charter Reserve Fund	(U)	(U) (U)	\$170,332	145,675	291,496	437,462	583,575	729,833
2	Proposed Bonds Construction Fund	(R)	(R)	0	143,073	4,672,290	3,058,540	0	0
	Troposed Bolids Collstraction Fund	(11)	(K)	O	Ü	4,072,290	3,038,340	Ü	O
3	Total Ending Cash Balances		=	\$176,532	\$405,486	\$5,565,080	\$4,333,394	\$1,156,194	\$1,313,697
	Solid Waste Operating Fund (447)								
4	Beginning Balance			\$445,284	\$176,532	\$259.811	\$601,294	\$837.391	\$572,619
5	Transfers In - Revenue Requirements			3,235,375	3,376,876	3,718,104	4,065,603	4,445,535	4,860,923
6	Transfers In - Debt Proceeds			0	0	0	0	0	0
7	Transfers In - Public Works and Transfer Stations			0	0	0	0	0	0
8	Transfers In - Operating Transfer			0	0	0	0	0	0
9	Transfers In - Debt Service Reserve			0	0	0	0	0	0
10	Transfers Out - Revenue Requirements			3,504,126	3,293,597	3,376,621	3,829,505	4,710,307	4,849,678
11	Transfers Out - Capital Improvements			0	0	0	0	0	0
12	Transfers Out - R&R Fund			0	0	0	0	0	0
13	Transfers Out - Public Works and Transfer Stations			0	0	0	0	0	0
14	Transfers Out - Operating Transfer			0	0	0	0	0	0
	* *								
15	Interest Rate		(II)	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
16	Interest Income		(U)	\$311	\$218	\$431	\$719	\$705	\$578
17	Recognition of Interest Income			¢211	6210	¢421	6710	¢705	¢ = 70
17	in Revenue Requirements			\$311	\$218	\$431	\$719	\$705	\$578
18	Ending Balance	(U)		\$176,532	\$259,811	\$601,294	\$837,391	\$572,619	\$583,864
19	Target Days of Available Cash: 30 Days of Rate Revenue	;		265,921	277,551	305,598	334,159	365,386	399,528
20	Calculated Days of Available Cash (Revenue)			20	28	59	75	47	44
	Charter Reserve Fund								
21	Beginning Balance			\$0	\$0	\$145,675	\$291,496	\$437,462	\$583,575
22	Transfers In - Annual Operations			0	145,602	145,602	145,602	145,602	145,602
23	Transfers Out - CIP			0	0	0	0	0	0
24	Transfers Out			0	0	0	0	0	0
25	Interest Rate			0.00%	0.10%	0.10%	0.10%	0.10%	0.10%
26	Interest Income		(R)	\$0	\$73	\$218	\$364	\$510	\$656
	Recognition of Interest Income								
27	in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
28	Ending Balance	(R)		\$0	\$145,675	\$291,496	\$437,462	\$583,575	\$729,833
•	Proposed Bonds Construction Fund				4.0	40			
29	Beginning Balance			\$0	\$0	\$0	\$4,672,290	\$3,058,540	\$0
30	Transfers In			0	0	4,863,540	0	0	0
31	Transfers Out - CIP			0	0	191,250	1,613,750	3,058,540	0
32	Interest Rate			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	Interest Income		(R)	\$0	\$0	\$0	\$0	\$0	\$0
	Recognition of Interest Income								
34	in Revenue Requirements			\$0	\$0	\$0	\$0	\$0	\$0
35	Ending Balance	(R)		\$0	\$0	\$4,672,290	\$3,058,540	\$0	\$0
	Debt Service Sinking Fund								
26				66,311	39,867	73,954	108,040	592,232	592,232
36 37	Annual Debt Service Payment Average Balance	(R)		16,578	9,967	18,488	27,010	148,058	148,058
38	Interest Rate	(11)		0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
39	Interest Income		(U)	\$17	\$10	\$18	\$27	\$148	\$148
39	Recognition of Interest Income		(0)	φ1/	φ10	Ψ10	Ψ21	Ψ140	Ψ140
40	in Revenue Requirements			\$17	\$10	\$18	\$27	\$148	\$148
70	Actorido requirements			ψ17	Ψ10	Ψ10	Ψ21	Ψ170	Ψ170
	Interest Income:								
41	Unrestricted Interest Income		(U)	\$327	\$228	\$449	\$746	\$853	\$726
42	Restricted Interest Income		(R)	0	73	218	364	510	656
12	Total Interest Income		-	\$327	\$301	\$668	\$1,111	\$1,363	\$1,383
43	1 Otal Intel est Income		=	φ341	φ301	\$008	φ1,111	φ1,503	φ1,363

Table 2-10 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Solid Waste System Revenue Requirements

Line		Projected Fiscal Year Ending September 30,							
No.	Description	2017	2018	2019	2020	2021	2022		
	Omerating Francisco [1]								
1	Operating Expenses [1] Total Operating Expenses	\$3,217,853	\$3,024,641	\$3,129,468	\$3,240,613	\$3,357,830	\$3,481,574		
1	Total Operating Expenses	\$5,217,655	\$3,024,041	\$5,129,400	\$5,240,013	φ3,337,630	\$3,461,374		
	Debt Service Payments: [2]								
	Existing Debt								
2	Capital Improvement Revenue Note, Series 2015	\$66,311	\$0	\$0	\$0	\$0	\$0		
3	Total Existing Debt Service Payments	\$66,311	\$0	\$0	\$0	\$0	\$0		
	Proposed Debt Service: [3]								
4	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$484,192	\$484,192		
	Additional Somol Elen Sect 1	ΨΟ	ΨΟ	ΨΟ	ΨΟ	\$101,172	Ψ101,192		
5	Additional Junior Lien Debt 1	\$0	\$39,867	\$39,867	\$39,867	\$39,867	\$39,867		
6	Additional Junior Lien Debt 2	0	0	34,087	68,174	68,174	68,174		
_									
7	Total Proposed Debt Service Payments	\$0	\$39,867	\$73,954	\$108,040	\$592,232	\$592,232		
8	Total Debt Service Payments	\$66,311	\$39,867	\$73,954	\$108,040	\$592,232	\$592,232		
	Other Revenue Requirements:								
9	Transfers to General Fund - PILOFF [4]	\$191,681	\$0	\$0	\$0	\$0	\$0		
10	Transfer to Charter Reserve Fund [5]	0	145,602	145,602	145,602	145,602	145,602		
11	Other Capital Funded from Rates [6]	37,613	86,720	31,050	339,000	618,500	634,000		
12	Total Other Revenue Requirements	\$229,294	\$232,322	\$176,652	\$484,602	\$764,102	\$779,602		
13	Gross Revenue Requirements	\$3,513,458	\$3,296,829	\$3,380,074	\$3,833,255	\$4,714,164	\$4,853,408		
	•								
	Less Income and Funds from Other Sources:								
14	Other Operating Revenue	\$8,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500		
15	Extra Can Revenue	504	504	504	504	504	504		
16	Interest Income [7]	327	228	449	746	853	726		
17	Total Other Revenues	\$9,331	\$3,232	\$3,453	\$3,750	\$3,857	\$3,730		
18	Net Revenue Requirements	\$3,504,126	\$3,293,597	\$3,376,621	\$3,829,505	\$4,710,307	\$4,849,678		
	Revenue from Solid Waste Rates:								
19	Collection Revenue	\$2,879,595	\$2,777,086	\$2,786,142	\$2,795,199	\$2,804,255	\$2,813,311		
20	Prior Year Rate Adjustments	0	0	250,753	525,777	827,337	1,157,907		
21	Collection Revenue Before Current Year Adjustments	\$2,879,595	\$2,777,086	\$3,036,895	\$3,320,975	\$3,631,591	\$3,971,219		
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22	Recycling Revenue	\$355,780	\$342,430	\$343,311	\$344,193	\$345,074	\$345,955		
23	Prior Year Rate Adjustments	0	0	30,898	64,743	101,807	142,389		
24	Recycling Revenue Before Current Year Adjustments	\$355,780	\$342,430	\$374,209	\$408,935	\$446,881	\$488,344		
2.	Total Select Carrent Four Majorinents	4555,760	Ψυ.2,100	Ψυ. 1,207	ψ,,,,,,	φ.10,001	φ.00,511		
25	Total Rate Revenue Before Current Year Adjustment	\$3,235,375	\$3,119,516	\$3,411,104	\$3,729,911	\$4,078,472	\$4,459,563		
26	Revenue Surplus / (Deficiency)	(268,752)	(174,081)	34,484	(99,594)	(631,835)	(390,115)		
27	Percent of Current Year Rate Revenue	-8.31%	-5.58%	1.01%	-2.67%	-15.49%	-8.75%		

Table 2-10 City of Edgewater, Florida Solid Waste Utility Rate Study

Projected Solid Waste System Revenue Requirements

Line Projected Fiscal Year Ending September 30,							
No.	Description	2017	2018	2019	2020	2021	2022
							_
	Current Year Rate Adjustments - Collection						
28	Current Year Rate Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%
29	Effective Month	Aug.	Nov.	Oct.	Oct.	Oct.	Oct.
30	% of Current Year Effective	16.67%	91.67%	100.00%	100.00%	100.00%	100.00%
31	Total Revenue from Current Year Adjustments	\$0	\$229,110	\$273,321	\$298,888	\$326,843	\$357,410
	Current Year Rate Adjustments - Recycling						
32	Current Year Rate Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%
33	Effective Month	Aug.	Nov.	Oct.	Oct.	Oct.	Oct.
34	% of Current Year Effective	16.67%	91.67%	100.00%	100.00%	100.00%	100.00%
35	Total Revenue from Current Year Adjustments	\$0	\$28,250	\$33,679	\$36,804	\$40,219	\$43,951
36	Collection Revenue After Rate Adjustments	\$2,879,595	\$3,006,195	\$3,310,216	\$3,619,863	\$3,958,435	\$4,328,628
37	Recycling Revenue After Rate Adjustments	355,780	370,681	407,888	445,740	487,100	532,295
38	Total Revenue After Rate Adjustments	\$3,235,375	\$3,376,876	\$3,718,104	\$4,065,603	\$4,445,535	\$4,860,923
39	Revenue Surplus/(Deficiency) [8]	(\$268,752)	\$83,279	\$341,483	\$236,098	(\$264,773)	\$11,245
40	Percent of Rate Revenues	-8.31%	2.49%	9.27%	5.86%	-6.01%	0.23%

- [1] Amounts derived from the City's Fiscal Year 2017 Budget and are escalated as shown on Table 2-4.
- [2] Payment amounts shown were based on debt service schedules provided by City Staff.
- [3] The proposed debt is based upon the funding of the capital improvement program. Initial payments shown may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicated the estimated terms and conditions of the proposed debt.

Principal (Includes Project Costs and Costs of Issuance)	\$5,200,000
Issue Date	10/1/2020
Interest Rate	4.50%
Term (Years)	15
Annual Average Debt Service	\$484,192
Additional Subordinate Lien Debt 1	
Principal (Includes Project Costs and Costs of Issuance)	\$180,000
Issue Date	10/1/2017
Interest Rate	3.50%
Term (Years)	5
Annual Average Debt Service	\$39,867
Additional Subordinate Lien Debt 2	
Principal (Includes Project Costs and Costs of Issuance)	\$310,000
Issue Date	\$43,556
Interest Rate	3.25%
Term (Years)	5
Annual Average Debt Service	\$68,174

- [4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues and will not be charged after Fiscal Year 2017.
- [5] Amounts are transfers to a Charter Reserve Fund and are targeted to be 15% of gross revenue requirements after a 5-year build up period.
- [6] Amounts based on the proposed capital funding plan as shown in Table 2-6.
- [7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves.
- [8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 2-11 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Debt Service Coverage Compliance

Line			Fiscal Year Ending September 30,								
No.	Description	2017	2018	2019	2020	2021	2022				
	Gross Revenues: Rate Revenues:										
1	Revenues from Existing Rates [1]	\$3,235,375	\$3,119,516	\$3,129,454	\$3,139,391	\$3,149,329	\$3,159,267				
2	Revenue from Rate Adjustments [2]	0	257,360	588,650	926,211	1,296,206	1,701,657				
3	Total Rate Revenue	\$3,235,375	\$3,376,876	\$3,718,104	\$4,065,603	\$4,445,535	\$4,860,923				
	Revenues from Other Sources										
4	Other Operating Revenue	\$9,004	\$3,004	\$3,004	\$3,004	\$3,004	\$3,004				
5	Interest Income [3]	327	228	449	746	853	726				
6	Total Revenues from Other Sources	\$9,331	\$3,232	\$3,453	\$3,750	\$3,857	\$3,730				
7	Total Gross Revenues	\$3,244,706	\$3,380,108	\$3,721,557	\$4,069,353	\$4,449,392	\$4,864,654				
	Operating Expenses:										
8	Total Operating Expenses	\$3,217,853	\$3,024,641	\$3,129,468	\$3,240,613	\$3,357,830	\$3,481,574				
9	Net Revenues	\$26,853	\$355,467	\$592,089	\$828,740	\$1,091,562	\$1,383,080				
	Annual Debt Service Requirements										
	Senior Lien Bond Service Requirements										
10	Additional Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$484,192	\$484,192				
11	Total Senior Lien Debt Service Requirements	\$0	\$0	\$0	\$0	\$484,192	\$484,192				
	Subordinate Lien Debt Service Requirement										
12	Additional Junior Lien Debt 1	\$0	\$39,867	\$39,867	\$39,867	\$39,867	\$39,867				
13	Additional Junior Lien Debt 2	0	0	34,087	68,174	68,174	68,174				
14	Total Subordinate Lien Debt Service Requirement	\$0	\$39,867	\$73,954	\$108,040	\$108,040	\$108,040				
15	Secondary Subordinate Lien Debt Service Requirement Capital Improvement Revenue Note, Series 2015 [4]	\$66,311	\$0	\$0	\$0	\$0	\$0				
16	Total Secondary Subordinate Lien Debt Service Requirement	\$66,311	\$0	\$0	\$0	\$0	\$0				
17	Total Annual Debt Service Requirements	\$66,311	\$39,867	\$73,954	\$108,040	\$592,232	\$592,232				
	All-In Debt Service Coverage Test:										
18	Net Revenues	\$26,853	\$355,467	\$592,089	\$828,740	\$1,091,562	\$1,383,080				
19	Total Debt Service Payments	\$66,311	\$39,867	\$73,954	\$108,040	\$592,232	\$592,232				
20	Calculated Coverage Ratio	40.50%	891.64%	800.62%	767.06%	184.31%	233.54%				
21	Target Coverage Ratio	150.00%	150.00%	150.00%	150.00%	150.00%	150.00%				
	Senior Lien Test										
22	Net Revenues	\$26,853	\$355,467	\$592,089	\$828,740	\$1,091,562	\$1,383,080				
23	Total Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$484,192	\$484,192				
24	Calculated Ratio	0.00%	0.00%	0.00%	0.00%	225.44%	285.65%				
25	Minimum Required Coverage Ratio	115.00%	115.00%	115.00%	115.00%	115.00%	115.00%				

Table 2-11 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Debt Service Coverage Compliance

Line			Fiscal Year Ending September 30,								
No.	Description		2017	2018	2019	2020	2021	2022			
	Subordinate Lien Test										
26	Net Revenues		\$26,853	\$355,467	\$592,089	\$828,740	\$607,370	\$898,888			
27	Total Subordinate Lien Debt Service Payments		\$0	\$39,867	\$73,954	\$108,040	\$108,040	\$108,040			
28	Calculated Ratio		0.00%	891.64%	800.62%	767.06%	562.17%	831.99%			
29	Minimum Required Coverage Ratio		115.00%	115.00%	115.00%	115.00%	115.00%	115.00%			
	Less Other Required and Recognized Transfers:										
30	Capital Funded from Rates		\$37,613	\$86,720	\$31,050	\$339,000	\$618,500	\$634,000			
31	Charter Reserve Fund Transfer		0	145,602	145,602	145,602	145,602	145,602			
32	Transfers to General Fund - PILOFF	[5]	191,681	0	0	0	0	0			
33	Total Other Required and Recognized Transfers	-	\$229,294	\$232,322	\$176,652	\$484,602	\$764,102	\$779,602			
34	Net Amount Available for Other Utility System Purposes	-	(\$268,752)	\$83,279	\$341,483	\$236,098	(\$264,773)	\$11,245			

Footnotes begin on following page.

Table 2-11 City of Edgewater, Florida Solid Waste Utility Rate Study

Projection of Debt Service Coverage Compliance

- [1] Projected revenue from rates reflects existing rates effective October 1, 2016.
- [2] Revenue from solid waster rate adjustments reflect the following projected rate increases effective October 1st of each year.

Fiscal Year	2017	2018	2019	2020	2021	2022
Rate Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%

- [3] Amounts shown only reflect earnings from funds and accounts established by the City that are considered unrestricted (earnings not required to be retained in such funds and accounts and are available as a component of Net Revenues)
- [4] Amounts shown represent a transfer to the City's General fund for the Utility System's allocation (15.00%) of the Capital Improvement Revenue Note, Series 2015.
- [5] Amounts shown represent a transfer to the City's General fund for Payment in Lieu of Franchise Fees (PILOFF), which is a transfer made based on 5.90% of the previous year's rate revenue. The PILOFF transfer is allocated to the Collection department and the Recycling departments with allocation percentages of 95.89% and 4.11% respectively. Amount will not be charged to the system after 2017.

Table 2-12 City of Edgewater, Florida Refuse Utility Rate Study

Comparison of Monthly Residential Solid Waste Bills [1]

				Residential Colle	ection & Disposal							
Line	_	Annual	Monthly	Garbage	Recycling	Yard Waste	Non-Ad Valorem					
No.	Description	Charges	Charges	Collection	Collection	Collection	Assessment					
	City of Edgewater:											
1	Current Rates	\$324.00	\$27.00	2 x week	1 x week	1 x week	No					
2	Proposed Rates	353.16	29.43	2 x week	1 x week	1 x week	No					
	Other Solid Waste Systems:											
3	City of Daytona Beach	\$262.08	\$21.84	2 x week	1 x week	1 x week	No					
4	City of DeLand	118.32	9.86	1 x week	1 x week	1 x week	No					
5	City of Deltona	173.96	14.50	1 x week	1 x week	1 x week	Yes					
6	City of Eustis	188.76	15.73	1 x week	1 x week	1 x week	No					
7	City of Holly Hill	294.12	24.51	2 x week	1 x week	1 x week	No					
8	City of Orange City	167.52	13.96	2 x week	1 x week	1 x week	Yes					
9	City of Ormond Beach	230.52	19.21	2 x week	1 x week	1 x week	No					
10	Town of Ponce Inlet	171.00	14.25	2 x week	1 x week	1 x week	No					
11	City of Port Orange	224.04	18.67	2 x week	1 x week	1 x week	No					
12	City of Sanford	220.80	18.40	2 x week	1 x week	1 x week	No					
13	Seminole County [2]	220.00	18.33	2 x week	1 x week	1 x week	Yes					
14	City of South Daytona	225.72	18.81	2 x week	1 x week	1 x week	No					
15	Volusia County	190.00	15.83	2 x week	1 x week	1 x week	Yes					
16	Other Utilities' Average	\$206.68	\$17.22									

- [1] Unless otherwise noted, amounts shown reflect rates in effect June 2017 and are exclusive of taxes or franchise fees, if any. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- [2] Residential property owners are offered a choice of collection options with different frequencies of collection and rates. The rate shown is based on a collection frequency of two times per week for garbage and one time per week for recycling and yard waste.

SECTION 3

STORMWATER SYSTEM



CITY OF EDGEWATER, FLORIDA

WATER, WASTEWATER, SOLID WASTE, AND STORMWATER UTILITY RATE STUDY – FISCAL YEAR 2017 UPDATE

SECTION 3 – STORMWATER SYSTEM

CUSTOMER GROWTH AND REVENUES

Projected revenues from rates for the stormwater system were based on the schedule of stormwater rates and charges reflected in Resolution No. 2016-R-30, which contains adopted rates for Fiscal Years 2017 through 2021. In order to calculate projected revenues from rates for the Forecast Period, the existing rates were applied to the projected billing statistics. Based on revised growth projections and discussions with City staff, this analysis recognizes an average growth in customers of approximately 0.29%, or 30 accounts, per year throughout the Forecast Period as shown in Table 3-1. Beginning in Fiscal Year 2018 residential customers will no longer be charged monthly and will be charged an annual non-ad valorem assessment. Commercial customers will continue being charged on a monthly basis. Based on these assumptions, system revenues at adopted and proposed rates are estimated to increase from approximately \$1.5 million to \$1.7 million per year over the Forecast Period. Other miscellaneous operating revenues are projected, on average, to be approximately \$87,000 per year and interest earnings on unrestricted fund balances are estimated to average approximately \$700 per year.

OPERATING AND MAINTENACE EXPENSES

The Fiscal Year 2017 operating budget served as the basis for the operating expense projections for the remainder of the Forecast Period. Adjustments were made to the Fiscal Year 2017 operating budgets to exclude depreciation, principal and interest payments on debt, capital expenditures, and additions to reserves, which were accounted for separately in our analysis; or in the case of depreciation, excluded as a non-cash expense. These adjustments resulted in the Fiscal Year 2017 operating budget of \$1.6 million being adjusted down to approximately \$1.1 million in operating expenses, as shown in Table 3-5. A contingency allowance of one percent (1.0%) of operation and maintenance expenses was recognized for unanticipated expenditures in each fiscal year. Additionally, a bad debt allowance of 0.25% of rate revenues was recognized in each fiscal year. The aforementioned allowances represent averages of approximately \$12,300 and \$3,600 annually, respectively. Operation and maintenance expenses are projected to increase by an annual average of approximately 4.02% per year from Fiscal Year 2017 operating budget levels. The overall increase over the Forecast Period in projected operating expenses was based upon assumptions corresponding to several escalation factors and the nature of the expense as shown on Table 3-6. A few of the major factors are shown below:

- 1. Labor -3.0% per Year
- 2. Health Insurance 29.0% in Fiscal Year 2018, 10.0% per year thereafter
 - a. Prior study assumed 6.0% per year based on discussions with staff.

- 3. Consumer Price Index (CPI) Average of 2.2% per year
- 4. Electricity, and Fuel -5.0% per year

Additionally, the City recently reviewed their internal cost allocation for services provided by the General Fund. As a result, the stormwater system's cost allocation is anticipated to increase by approximately 29.0% in Fiscal Year 2018.

CAPITAL IMPROVEMENT PLAN

The CIP utilized in this analysis was based on the Fiscal Year 2017 – 2022 CIP, as provided by City. The City's project cost estimates were based on current year dollars and therefore these amounts were escalated by the Engineering News-Record (ENR), which is approximately 3.0% per year to account for cost inflation over the Forecast Period. The CIP includes approximately \$4.4 million to fund improvements and a portion of the debt service associated with the public works building. The financial forecast assumes that the anticipated CIP will be fully funded through a combination of rate revenues, proposed debt, and grant funding as shown on Table 3-7.

EXISTING AND PROPOSED DEBT

Based on the debt service schedules for the outstanding revenue notes, proposed senior lien debt, and proposed capital leases the annual debt service payments to be funded from rates is approximately \$132,000 per year over the Forecast Period. The proposed senior lien debt is the stormwater system's 15% funding allocation of the public works building and is estimated to be approximately \$125,704 per year. It should be noted that this project was not a part of the prior studies' rate plan and represents a material increase in annual debt service payments for the stormwater system. Capital lease payments are projected to begin in Fiscal Year 2021 and will be approximately \$88,046 per year. Existing and proposed debt service payments are summarized on Table 3-8 found at the end of this report.

TRANSFERS

Historically, the City transferred 5.9% of the prior year's stormwater gross revenues to the General Fund in the form of a Payment in-lieu-of Franchise Fee (PILOFF). However, due to residential stormwater services being charged as a non-ad valorem assessment, beginning in Fiscal Year 2018, the City must meet requirements established by Florida case law. The requirements to be met are:

- 3. The property assessed must derive a special benefit from the service provided. *Atlantic Coast Line R.R. v. City of Gainesville*, 83 Fla. 275, 91 So. 118 (1922); and
- 4. The assessment must be fairly and reasonably apportioned among properties that receive the special benefit. *South Trail Fire Control Dist. V. State*, 273 So. 2d 380 (Fla. 1973).

The City's current PILOFF transfer may not meet the requirements above, so it will no longer be charged to the solid waste system beginning in Fiscal Year 2018.

CASH BALANCES

As previously mentioned in Section 1 of this report, in Fiscal Year 2011 the City adopted Resolution No. 2011-R-20, which established a fund balance policy applying to all General Fund balances. Subsequently in Fiscal Year 2016 the City adopted Resolution 2016-R-40 which extended the fund balance policy to all operating funds including the water, wastewater, stormwater and sanitation enterprise funds. Part of the adopted fund balance policy establishes a reserve balance target equal to 15% of the current fiscal year operating expenditures, with a maximum of 25%. If the reserve balance amount falls below targeted levels the City must begin a plan to achieve the minimum balance of 15% within five (5) years. The stormwater system falls below the targeted levels and is anticipated to transfer approximately \$56,182 per year for Fiscal Years 2018 through 2022 to reach this target. Additionally, the City targets unrestricted cash balances between 30 to 60 days of rate revenue for the stormwater system. By the end of the Forecast Period the City is projected to have \$0.7 million in unrestricted reserves, as shown in Table 3-10, which meets all internal City policy requirements and targets.

CONCLUSIONS AND RECOMMENDATIONS

Based on the projected operating expenditure needs of the stormwater system and the projected funding plan for the CIP, it is estimated that the rate increases adopted by Resolution No. 2016-R-30 will be sufficient and additional rate adjustments are recommended to meet the needs of the system, as shown in Tables 3-10 through 3-12. The projected operating results set forth herein assume the adoption of the newly proposed rate adjustments. Below is a summary of the proposed rate adjustments, along with certain projected financial operating results.

Summary of Projected Rate Adjustments and Key Operating Results

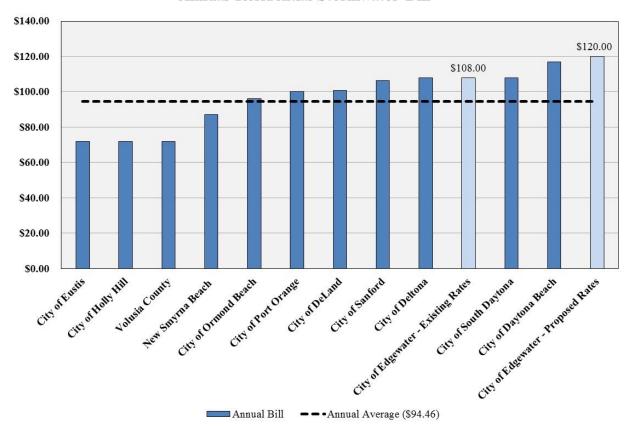
	Fiscal Year Ending September 30,									
Description	2017	2018	2019	2020	2021	2022				
Proposed Rate Adjustments	N/A [1]	11.1%	0.0%	0.0%	2.4%	2.4%				
System Revenue Surplus / (Deficiency)	(\$249,972)	(\$96,121)	\$25,661	(\$69,443)	(\$54,098)	(\$63,825)				
Operating Reserves (Ending Balance)	\$670,945	\$574,824	\$600,486	\$531,042	\$476,944	\$413,119				
Operating Days of Cash (Target of 60 Days of Rate										
Revenue)	220	178	179	153	132	110				
Charter Reserve (Ending Balance)	\$0	\$56,210	\$112,476	\$168,799	\$225,178	\$281,613				
Charter Reserve Target	\$0	\$265,306	\$252,050	\$267,513	\$272,236	\$280,910				
Senior Lien Debt Service Coverage (Test 1.15)	N/A	N/A	N/A	N/A	3.48	3.43				
Subordinate Lien Debt Service Coverage (Test 1.15)	3.23	10.07	9.79	8.86	2.12	2.08				
All-In Debt Service Coverage (Target 1.50)	3.23	10.07	9.79	8.86	1.66	1.64				

^[1] Rates were not adjusted at the beginning of Fiscal Year 2017.

RATE COMPARISON

As shown below and on Table 3-13, bills under the proposed Fiscal Year 2018 stormwater rates are above average when compared to the surveyed, neighboring utilities' average.

Annual Residential Stormwater Bill



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Table 3-1 City of Edgewater, Florida Stormwater Utility Rate Study

Summary of Historical and Projected Stormwater Accounts

Line		Historical [1]		Fiscal Year Ending September 30						
No	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022
	D. C. C. I Cl.									
	Residential Class	NT/A	0	64	25	25	25	25	25	25
1	Account Growth	N/A	0	64	25	25	25	25	25	25
2	Average Monthly Accounts	9,426	9,426	9,490	9,515	9,540	9,565	9,590	9,615	9,640
3	Average Equivalent Dwelling Units	9,426	9,426	9,490	9,515	9,540	9,565	9,590	9,615	9,640
4	Equivalent Dwelling Units (EDUs) Per Account	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Commercial and Non-Residential									
	Residential Multi-Family									
5	Account Growth	N/A	0	0	0	0	0	0	0	0
6	Average Monthly Accounts	50	50	50	50	50	50	50	50	50
7	Average Equivalent Dwelling Units	627	627	627	627	627	627	627	627	627
8	Equivalent Dwelling Units (EDUs) Per Account	12.54	12.54	12.54	12.54	12.54	12.54	12.54	12.54	12.54
	Commercial									
9	Account Growth	N/A	0	2	3	3	5	5	5	5
10	Average Monthly Accounts	434	434	436	439	442	447	452	457	462
11	Average Equivalent Dwelling Units	6,507	6,507	6,568	6,613	6,659	6,734	6,809	6,885	6,960
12	Equivalent Dwelling Units (EDUs) Per Account	14.99	14.99	15.07	15.07	15.07	15.07	15.07	15.07	15.07
13	Total Multi Family and Commercial EDUs	7,134	7,134	7,195	7,240	7,286	7,361	7,436	7,512	7,587
	Summary:									
14	Account Growth	N/A	0	65	28	28	30	30	30	30
15	Total Accounts	9,910	9,910	9,975	10,003	10,031	10,061	10,091	10,121	10,151
16	Total Equivalent Dwelling Units	16,560	16,560	16,685	16,755	16,825	16,926	17,026	17,126	17,227
17	Equivalent Dwelling Units (EDUs) Per Account	1.67	1.67	1.67	1.67	1.68	1.68	1.69	1.69	1.70

Footnotes
[1] Based on customer statistics provided by staff.

Table 3-2 City of Edgewater, Florida Stormwater Utility Rate Study

Summary of Projected Stormwater Rate Revenues Under Existing Rates

			Historical		Fiscal Year Ending September 30																	
			2016			2017			2018			2019			2020			2021			2022	
Line No.	Description	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue	Rate	Total Annual Determinants	Calculated Revenue
	Residential Stormwater Service																					
1	Base Fee	\$4.90	113,876	\$557,992	\$4.90	114,176	\$559,462	\$4.90	114,476	\$560,932	\$4.90	114,776	\$562,402	\$4.90	115,076	\$563,872	\$4.90	115,376	\$565,342	\$4.90	115,676	\$566,812
2	Total Base Fee Revenue			\$557,992			\$559,462		-	\$560,932			\$562,402			\$563,872			\$565,342			\$566,812
3	Assessment Fee	\$4.10	113,876	\$466,892	\$4.10	114,176	\$468,122	\$4.10	114,476	\$469,352	\$4.10	114,776	\$470,582	\$4.10	115,076	\$471,812	\$4.10	115,376	\$473,042	\$4.10	115,676	\$474,272
4	Total Assessment Fee Revenue			\$466,892		:	\$468,122		=	\$469,352			\$470,582			\$471,812		:	\$473,042			\$474,272
5	Total Residential Revenue			\$1,024,884		•	\$1,027,584		=	\$1,030,284			\$1,032,984			\$1,035,684		•	\$1,038,384			\$1,041,084
	Residential Multi-Family Stormwater Service																					
6	Base Fee	\$4.90	7,524	\$36,868	\$4.90	7,524	\$36,868	\$4.90	7,524	\$36,868	\$4.90	7,524	\$36,868	\$4.90	7,524	\$36,868	\$4.90	7,524	\$36,868	\$4.90	7,524	\$36,868
7	Total Base Fee Revenue			\$36,868			\$36,868		-	\$36,868			\$36,868			\$36,868		•	\$36,868			\$36,868
	Commercial Stormwater Service																					
8	Base Fee	\$4.90	78,817	\$386,203	\$4.90	79,360	\$388,862	\$4.90	79,902	\$391,521	\$4.90	80,807	\$395,953	\$4.90	81,711	\$400,384	\$4.90	82,615	\$404,816	\$4.90	83,520	\$409,247
9	Total Base Fee Revenue			\$386,203		•	\$388,862		=	\$391,521			\$395,953			\$400,384		•	\$404,816			\$409,247
	Non-Residential Stormwater Service																					
10	Base Fee	\$4.90	0	\$0	\$4.90	0	\$0	\$4.90	0	\$0	\$4.90	0	\$0	\$4.90	0	\$0	\$4.90	0	\$0	\$4.90	0	\$0
11	Total Base Fee Revenue			\$0			\$0		_	\$0			\$0			\$0			\$0			\$0
12	Total Commercial / Non-Residential Service			\$423,071			\$425,730		_	\$428,389			\$432,820			\$437,252			\$441,683			\$446,115
13	Subtotal Stormwater Rate Revenue			\$1,447,955		:	\$1,453,314		=	\$1,458,673			\$1,465,804			\$1,472,936		:	\$1,480,067			\$1,487,199
14	Revenue Adjustments = 1.38%			\$20,000			\$20,074			\$20,148			\$20,247			\$20,345			\$20,444			\$20,542
15	Pre-Payment Adjustment	(4.00%)		\$0			\$0			(\$43,492)			(\$43,604)			(\$43,716)			(\$43,828)			(\$43,940)
16	Total Stormwater Rate Revenue			\$1,467,955		•	\$1,473,388		=	\$1,435,329			\$1,442,447			\$1,449,565		•	\$1,456,683			\$1,463,801
17 18 19	Stormwater Base Fee Stormwater Assessment Fee Total			\$994,614 473,341 \$1,467,955			\$998,800 474,588 \$1,473,388		=	\$978,528 456,801 \$1,435,329			\$984,448 457,998 \$1,442,447			\$990,369 459,195 \$1,449,565			\$996,290 460,393 \$1,456,683			\$1,002,211 461,590 \$1,463,801

Table 3-3 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Other Operating Revenues

Line			Budgeted		Adjusted	Escalation	Projected	Fisc	al Year Endin	g September 30	Oth,
No.	Code	Description	FY 2017	Adjustments	2017	Reference	2018	2019	2020	2021	2022
		Stormwater System									
1	448-0000-322.50-10	Culvert - Driveway	\$13,000	\$0	\$13,000	Constant	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
2	448-0000-331.50-00	FEMA Reimbursement	0	0	0	Eliminate	0	0	0	0	0
3	448-0000-343.66-10	Stormwater	1,448,562	(1,448,562)	0	Eliminate	0	0	0	0	0
4	448-0000-361.10-10	Interest	2,849	(2,849)	0	Eliminate	0	0	0	0	0
5	448-0000-365.10-00	Sales / Surplus	4,000	(4,000)	0	Eliminate	0	0	0	0	0
6	448-0000-369.90-10	Miscellaneous Revenue	1,980	0	1,980	Constant	88,596	88,596	88,596	88,596	88,596
7	448-0000-369.90-20	Retirement Forfeitures	0	0	0	Constant	0	0	0	0	0
8	448-0000-381.04-49	Stormwater Capital	0	0	0	Eliminate	0	0	0	0	0
9	448-0000-369.10-01	General Fund	0	0	0	Eliminate	0	0	0	0	0
10	448-0000-384.06-01	Capital Improvement Note 2017	100,450	(100,450)	0	Eliminate	0	0	0	0	0
11	448-0000-389.04-1	Proceeds from L/T Debt	0	0	0	Eliminate	0	0	0	0	0
12	448-0000-389.90-12	Unreserved Proprietary	66,430	(66,430)	0	Eliminate	0	0	0	0	0
13	-	Total Other Operating Revenue	\$1,637,271	(\$1,622,291)	\$14,980		\$101,596	\$101,596	\$101,596	\$101,596	\$101,596

Table 3-4 City of Edgewater, Florida Stormwater Utility Rate Study

Fiscal Year 2017 Operating Budget [1]

Line No.	Cost ID Code	Description	Budget 2017	Adjustments	Adjusted 2017
		Operations			
		Environmental Services			
1	448-4070-538.12-10	Regular Salaries and Wages	\$459,109	(\$60,469)	\$398,640
2	AddPer	Additional Personnel	0	0	0
3	448-4070-538.14-10	Overtime	0	10,661	10,661
4	448-4070-538.15-30	Cell Phone	1,044	0	1,044
5	448-4070-538.15-60	Boot Allowance	1,375	0	1,375
6	448-4070-538.21-10	FICA Taxes	23,273	0	23,273
7	448-4070-538.21-20	Medicare	5,443	0	5,443
8	448-4070-538.22-10	Retirement Contributions	13,703	11,500	25,203
9	448-4070-538.22-20	DCSE	41,097	0	41,097
10	448-4070-538.23-10	Life Insurance	1,768	0	1,768
11	448-4070-538.23-20	Group Medical Insurance	107,235	9,000	116,235
12	448-4070-538.23-30	Dental Insurance	2,664	0	2,664
13	448-4070-538.23-40	Long Term Disability	3,194	0	3,194
14	448-4070-538.23-90	OPEB	0	4,297	4,297
15	448-4070-538.24-10	Worker's Compensation	15,942	0	15,942
16	448-4070-538.34-10	Other Contractual Services	10,900	(8,000)	2,900
17	448-4070-538.40-10	Travel & Per Diem	605	0	605
18	448-4070-538.41-10	Legal Ads	0	0	0
19	448-4070-538.41-40	Postage	12,000	0	12,000
20	448-4070-538.43-10	Electric	2,369	0	2,369
21	448-4070-538.44-10	Rent	504	0	504
22	448-4070-538.46-10	Repair and Maintenance	33,000	0	33,000
23	448-4070-538.46-20	Fleet Charges	107,170	0	107,170
24	448-4070-538.47-10	Printing and Binding	100	0	100
25	448-4070-538.48-10	Promotional Activities	10,700	(9,500)	1,200
26	448-4070-538.49-01	Cost Allocation	97,396	0	97,396
27	448-4070-538.49-10	Other Charges/Obligations	5,375	2,200	7,575
28	448-4070-538.49-20	Bank Charges	0	0	0
29	448-4070-538.49-48	PILOFF - Stormwater [2]	85,465	(85,465)	0
30	448-4070-538.51-10	Office Supplies	500	0	500
31	448-4070-538.52-10	Operating Supplies	15,250	(7,800)	7,450
32	448-4070-538.52-20	Unleaded & Diesel	25,000	3,100	28,100
33	448-4070-538.52-30	Uniforms	2,150	0	2,150
34	448-4070-538.54-10	Books, Pubs, Subs, and Mem	0	0	0
35	448-4070-538.54-20	Educational Development	1,425	(1,000)	425
36		Total Environmental Services	\$1,085,756	(\$131,476)	\$954,280
		Non-Departmental Services			
37	448-5555-580.22-10	Retirement Contributions	\$17,111	(\$1,900)	\$15,211
38	448-5555-580.23-80	PTO Expense	0	0	0
39	448-5555-580.31-10	Professional Services	0	7,000	7,000
40	448-5555-580.45-10	General Liability	2,314	0	2,314
41	448-5555-580.45-15	Property [3]	7,278	(7,278)	0
42	448-5555-580.45-20	Public Officials	1,874	0	1,874
43	448-5555-580.45-25	Automobile [3]	2,401	(2,401)	0
44	448-5555-580.49-50	Write Off	0	0	0
45	448-5555-580.49-60	Hurricane Expense	119,119	0	119,119
46	448-5555-580.59-10	Depreciation	0	0	0
47	448-5555-580.61-10	Land [3]	0	0	0
48	448-5555-580.64-10	Machinery and Equipment [3]	100,450	(100,450)	0
49	448-5555-580.64-20	Motor Vehicles [3]	37,362	(37,362)	0

Table 3-4 City of Edgewater, Florida Stormwater Utility Rate Study

Fiscal Year 2017 Operating Budget [1]

Line			Budget		Adjusted
No.	Cost ID Code	Description	2017	Adjustments	2017
50	448-5555-580.71-28	BBT Cap Imp Rev Note 2014 [3]	41,631	(41,631)	0
51	448-5555-580.71-36	Menzi Lease 2015 [3]	65,207	(65,207)	0
52	448-5555-580.72-28	BBT Cap Imp Rev Note 2014 [3]	8,185	(8,185)	0
53	448-5555-580.72-36	Menzi Lease 2015 [3]	4,867	(4,867)	0
54	448-5555-580.73-42	BBT Cap Imp Rev Note SRS 2014 [3]	0	0	0
55		Total Non-Departmental Services	\$407,799	(\$262,281)	\$145,518
		Other Adjustments			
56	448-5555-581.04-44	Renewal & Replacement [3]	\$137,724	(\$137,724)	\$0
57	448-5555-581.04-49	Stormwater Capital [3]	0	0	0
58	448-5555-581.05-01	Public Works Complex - Debt Service Payment [3]	18,926	(18,926)	0
59	448-5555-581.04-50	MIS	0	0	0
60	448-5555-581.10-01	General Fund	0	0	0
61	448-5555-589.10-01	Current Year Unreserved [3]	(12,934)	12,934	0
62	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [4]	0	3,683	3,683
63	Contingency	Operating Contingency - 1.00% of O&M [5]	0	10,998	10,998
64		Total Other Adjustments	\$143,716	(\$129,035)	\$14,681
65		Total Stormwater Expenses	\$1,637,271	(\$522,791)	\$1,114,480

- [1] Budgeted amounts are based on Fiscal Year 2017 Adopted Operating Budget as provided by the City.
- [2] Budgeted amounts for the PILOFF are transferred to the General Fund and are therefore excluded from the Cost of Operation and Maintenance for coverage purposes. These items have been adjusted from budget and are accounted for in the summary of Revenue Requirements.

 This item will not be charged to the stormwater system beginning in Fiscal Year 2018.
- [3] Amounts are adjusted from budget as shown herein since such capital outlay expenses and debt service payments are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
- [4] An allowance for bad debt expense of 0.25% of rate was recognized to account for uncollectible revenues.
- [5] A contingency of 1.00% of O&M was added to allow for unforeseen contingencies.

Table 3-5 City of Edgewater, Florida Stormwater Utility Rate Study

Projected Stormwater System Operating Expenses [1]

Line			Adjusted		Adjusted		Fiscal Year Endin		
No.	Cost ID Code	Description	2017	Escalation	2018	2019	2020	2021	2022
		Operations							
		Environmental Services							
1	449 4070 529 12 10	Personnel Expenses	\$209.640	I -b	\$410.500	\$422,917	¢425 605	6449 672	6462 122
1 2	448-4070-538.12-10 AddPer	Regular Salaries and Wages Additional Personnel	\$398,640 0	Labor Input	\$410,599 86,615	89,213	\$435,605 91,890	\$448,673 94,647	\$462,133 97,486
3	448-4070-538.14-10	Overtime	10,661	Labor	10,981	11,310	11,650	11,999	12,359
4	448-4070-538.15-30	Cell Phone	1,044	Inflation	1,061	1,085	1,111	1,138	1,165
5	448-4070-538.15-60	Boot Allowance	1,375	Inflation	1,397	1,429	1,463	1,499	1,535
6	448-4070-538.21-10	FICA Taxes	23,273	Labor	23,971	24,690	25,431	26,194	26,980
7	448-4070-538.21-20	Medicare	5,443	Labor	5,606	5,774	5,948	6,126	6,310
8	448-4070-538.22-10	Retirement Contributions	25,203	Labor	25,959	26,738	27,540	28,366	29,217
9	448-4070-538.22-20	DCSE	41,097	Labor	42,330	43,600	44,908	46,255	47,643
10	448-4070-538.23-10	Life Insurance	1,768	General-Ins	1,768	1,768	1,768	1,768	1,768
11	448-4070-538.23-20 448-4070-538.23-30	Group Medical Insurance Dental Insurance	116,235	Ins-Health	149,943	164,937	181,431	199,574	219,532
12 13	448-4070-538.23-40	Long Term Disability	2,664 3,194	Ins-Health Labor	3,437 3,290	3,780 3,389	4,158 3,490	4,574 3,595	5,031 3,703
14	448-4070-538.23-90	OPEB	4,297	Labor	4,426	4,559	4,696	4,837	4,982
15	448-4070-538.24-10	Worker's Compensation	15,942	Labor	16,420	16,913	17,420	17,943	18,481
16	448-4070-538.34-10	Other Contractual Services	2,900	Contractual	3,016	3,137	3,262	3,393	3,528
17	448-4070-538.40-10	Travel & Per Diem	605	Inflation	615	629	644	659	675
18	448-4070-538.41-10	Legal Ads	0	Inflation	0	0	0	0	0
19	448-4070-538.41-40	Postage	12,000	Inflation	12,192	12,472	12,772	13,078	13,392
20	448-4070-538.43-10	Electric	2,369	Electricity	2,487	2,612	2,742	2,880	3,024
21	448-4070-538.44-10	Rent	504	Inflation	512	524	536	549	562
22	448-4070-538.46-10	Repair and Maintenance	33,000	Repair	33,990	35,010	36,060	37,142	38,256
23 24	448-4070-538.46-20 448-4070-538.47-10	Fleet Charges Printing and Binding	107,170 100	Repair Inflation	110,385 102	113,697 104	117,108 106	120,621 109	124,239 112
25	448-4070-538.48-10	Promotional Activities	1,200	Inflation	1,219	1,247	1,277	1,308	1,339
26	448-4070-538.49-01	Cost Allocation	97,396	Labor	125,641	129,410	133,293	137,291	141,410
27	448-4070-538.49-10	Other Charges/Obligations	7,575	Inflation	7,696	7,873	8,062	8,256	8,454
28	448-4070-538.49-20	Bank Charges	0	Inflation	0	0	0	0	0
29	448-4070-538.49-48	PILOFF - Stormwater [2]	0	Eliminate	0	0	0	0	0
30	448-4070-538.51-10	Office Supplies	500	Inflation	508	520	532	545	558
31	448-4070-538.52-10	Operating Supplies	7,450	Inflation	7,569	7,743	7,929	8,119	8,314
32	448-4070-538.52-20	Unleaded & Diesel	28,100	Fuel	29,505	30,980	32,529	34,156	35,864
33	448-4070-538.52-30	Uniforms	2,150	Inflation	2,184	2,235	2,288	2,343	2,399
34 35	448-4070-538.54-10 448-4070-538.54-20	Books, Pubs, Subs, and Mem Educational Development	0 425	Inflation Inflation	0 432	0 442	0 452	0 463	0 474
33	446-4070-336.34-20	Educational Development	423	Illiation	432	442	432	403	4/4
36		Total Environmental Services	\$954,280		\$1,125,857	\$1,170,738	\$1,218,102	\$1,268,099	\$1,320,925
		Non-Departmental Services							
37	448-5555-580.22-10	Retirement Contributions	\$15,211	Labor	\$15,667	\$16,137	\$16,621	\$17,120	\$17,634
38	448-5555-580.23-80	PTO Expense	0	Labor	0	0	0	0	0
39 40	448-5555-580.31-10	Professional Services	7,000	Contractual	7,280	7,571	7,874	8,189	8,517
40	448-5555-580.45-10 448-5555-580.45-15	General Liability Property [3]	2,314	General-Ins Eliminate	2,314	2,314 0	2,314	2,314	2,314 0
42	448-5555-580.45-20	Public Officials	1,874	Inflation	1,904	1,948	1,995	2,042	2,091
43	448-5555-580.45-25	Automobile [3]	0	Eliminate	0	0	0	0	0
44	448-5555-580.49-50	Write Off	0	Inflation	0	0	0	0	0
45	448-5555-580.49-60	Hurricane Expense	119,119	Eliminate	0	0	0	0	0
46	448-5555-580.59-10	Depreciation	0	Eliminate	0	0	0	0	0
47	448-5555-580.61-10	Land [3]	0	Eliminate	0	0	0	0	0
48	448-5555-580.64-10	Machinery and Equipment [3]	0	Eliminate	0	0	0	0	0
49	448-5555-580.64-20	Motor Vehicles [3]	0	Eliminate	0	0	0	0	0
50	448-5555-580.71-28	BBT Cap Imp Rev Note 2014 [3]	0	Eliminate	0	0	0	0	0
51 52	448-5555-580.72-28	BBT Cap Imp Rev Note 2014 [3] BBT Cap Imp Rev Note SRS 2014 [3]	0	Eliminate	0	0	0	0	0
32	448-5555-580.73-42	BB1 Cap Imp Rev Note SR3 2014 [5]	U	Eliminate	Ü	Ü	Ü	Ü	Ü
53		Total Non-Departmental Services	\$145,518		\$27,165	\$27,970	\$28,804	\$29,666	\$30,556
٠.	440 5555 501 04	Other Adjustments	<i>p</i> -10	THE STATE OF	no.		200	**	40
54 55	448-5555-581.04-44	Renewal & Replacement [3]	\$0	Eliminate	\$0	\$0	\$0	\$0	\$0
55 56	448-5555-581.04-49 448-5555-581.05-01	Stormwater Capital [3] Public Works Complex - Debt Service Payment [3]	0	Eliminate Eliminate	0	0	0	0	0
56 57	448-5555-581.04-50	MIS	0	Inflation	0	0	0	0	0
58	448-5555-581.10-01	General Fund	0	Eliminate	0	0	0	0	0
59	448-5555-589.10-01	Current Year Unreserved [3]	0	Eliminate	0	0	0	0	0
60	BadDebt	Bad Debt Expense - 0.25% of Rate Revs. [4]	3,683	Input	3,588	3,606	3,624	3,642	3,660
61	Contingency	Operating Contingency - 1.00% of O&M [5]	10,998	Input	11,530	11,987	12,469	12,978	13,515
62	Tax	Tax Collection Charge	0	Input	7,724	7,747	7,770	7,793	7,817

63		Total Other Adjustments	\$14,681		\$22,843	\$23,340	\$23,863	\$24,413	\$24,991
64		Total Stormwater Expenses	\$1,114,480		\$1,175,865	\$1,222,049	\$1,270,770	\$1,322,177	\$1,376,472

Table 3-6 City of Edgewater, Florida Stormwater Utility Rate Study

Summary of Projected Escalation Factors

Line		Fiscal Year Ending September 30,						
No.	Description	Escalation	2018	2019	2020	2021	2022	
1	General Inflation (CPI) [1][2]	Inflation	1.0160	1.0230	1.0240	1.0240	1.0240	
2	Labor [2]	Labor	1.0300	1.0300	1.0300	1.0300	1.0300	
3	Benefits [2]	Benefits	1.0500	1.0500	1.0500	1.0500	1.0500	
4	Health Insurance	Ins-Health	1.2900	1.1000	1.1000	1.1000	1.1000	
5	Contractual Services	Contractual	1.0400	1.0400	1.0400	1.0400	1.0400	
6	Professional Services	Professional	1.0400	1.0400	1.0400	1.0400	1.0400	
7	Utility	Utility	1.0500	1.0500	1.0500	1.0500	1.0500	
8	General Insurance	General-Ins	1.0000	1.0000	1.0000	1.0000	1.0000	
9	Repair & Maintenance	Repair	1.0300	1.0300	1.0300	1.0300	1.0300	
10	Electricity	Electricity	1.0500	1.0500	1.0500	1.0500	1.0500	
11	Fuel	Fuel	1.0500	1.0500	1.0500	1.0500	1.0500	
12	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000	
13	Eliminate	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000	
14	Marginal	Marginal	1.0100	1.0100	1.0100	1.0100	1.0100	
15	Decline	Decline	0.9500	0.9500	0.9500	0.9500	0.9500	
16	Workers' Compensation	WorkComp	1.1000	1.0300	1.0300	1.0300	1.0300	

^[1] Projected inflation figures are based on the "The Budget and Economic Outlook: An Update" published by the Congressional Budget Office in January 2017.

^[2] Based on discussions with City Staff.

Table 3-7 City of Edgewater, Florida Stormwater Utility Rate Study

Capital Improvement Program Funding Plan

Line		Escalation		Fiscal Year Ending September 30,						6-Year
No.	Description	Factor	Funding	2017	2018	2019	2020	2021	2022	Total
	CIP Escalation Factor Alternatives									
1	No Assumed Escalation (0.0% per Year)	None		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
2	Capital Outlay (3.5% per Year)	Outlay		1.0000	1.0350	1.0700	1.1100	1.1500	1.1900	
3	ENR Index Average (3.0% per Year)	ENR		1.0000	1.0300	1.0600	1.0900	1.1200	1.1500	
4	Marginal Increase (1.0% per Year)	Marginal		1.0000	1.0100	1.0200	1.0300	1.0400	1.0500	
5	High Increase (5.0% per Year)	High		1.0000	1.0500	1.1000	1.1600	1.2200	1.2800	
	Stormwater System Capital Expenditures:									
6	Lamont & Hubbell Street Storm Improvements	ENR	Rates	16,077	0	0	0	0	0	\$16,077
7	Lamont & Hubbell Street Storm Improvements II	ENR	G	8,039	0	0	0	0	0	8,039
8	Boston Road Storm Improvements	ENR	Rates	136,667	0	0	0	0	0	136,667
9	Boston Road Storm Improvements II	ENR	G	68,333	0	0	0	0	0	68,333
10	Lamont & Hubbel Street Storm Improvements	ENR	Rates	223,333	0	0	0	0	0	223,333
11	Lamont & Hubbel Street Storm Improvements II	ENR	G	111,667	0	0	0	0	0	111,667
12	New Hampshire/Fernald Stormwater Improvements	ENR	Rates	0	377,667	0	0	0	0	377,667
13	New Hampshire/Fernald Stormwater Improvements II	ENR	G	0	188,833	0	0	0	0	188,833
14	Public Works Building	None	ND1	0	0	191,250	1,083,750	0	0	1,275,000
15	Funding Allowance	None	Rates	0	0	250,000	250,000	60,000	60,000	620,000
16	Grant Funding Allowance	None	G	0	0	125,000	125,000	30,000	30,000	310,000
17	Capital Outlay From Budget	Outlay	Rates	\$47,041	\$108,675	\$101,650	\$155,400	\$111,550	\$115,430	\$639,746
18	Menzi Tractor	Outlay	JD2	0	0	0	0	402,500	0	402,500
10	Menzi Hideoi	Outlay	302	v	· ·	Ü	v	402,500	· ·	402,300
19	Total Stormwater System Capital Expenditures			\$611,157	\$675,175	\$667,900	\$1,614,150	\$604,050	\$205,430	\$4,377,862
	Funding Source Summary									
20	Operating Reserves		Op Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Stormwater Rate Revenue		Rates	423,118	486,342	351,650	405,400	171,550	175,430	2,013,490
22	Grant Funding		G	188,039	188,833	125,000	125,000	30,000	30,000	686,872
23	New Senior Lien Debt 1		ND1	0	0	191,250	1,083,750	0	0	1,275,000
24	New Subordinate Lien Debt 2		JD2	0	0	0	0	402,500	0	402,500
25	Total Funding Sources			\$611,157	\$675,175	\$667,900	\$1,614,150	\$604,050	\$205,430	\$4,377,862
Foots	notes:									
[1]	Amounts as provided by City Staff.									

Table 3-8 City of Edgewater, Florida Stormwater Utility Rate Study

Summary of Debt Service Payments - Sinking Fund Basis

Line		Fiscal Year Ending September 30th,									
No.	Description	2017	2018	2019	2020	2021	2022				
	STORMWATER SYSTEM										
	Existing Debt:										
1	Capital Improvement Revenue Note, Series 2014	\$49,789	\$49,232	\$49,335	\$49,911	\$50,056	\$49,671				
2	Capital Improvement Revenue Note, Series 2015	66,311	0	0	0	0	0				
3	Total Existing Debt Payments	\$116,100	\$49,232	\$49,335	\$49,911	\$50,056	\$49,671				
	Proposed Senior Lien Debt: New Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$125,704	\$125,704				
	Total Proposed Senior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$125,704	\$125,704				
	Proposed Junior Lien Debt:										
4	New Subordinate Lien Debt 2	\$0	\$0	\$0	\$0	\$88,046	\$88,046				
5	Total Proposed Junior Lien Debt Service Payments	\$0	\$0	\$0	\$0	\$88,046	\$88,046				
6	Total Stormwater Debt Service Payments	\$116,100	\$49,232	\$49,335	\$49,911	\$263,806	\$263,420				

Table 3-9 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Operating and Other Transfers

Line		I	Fiscal Year Ending September 30,					
No.	Description	2017	2018	2019	2020	2021	2022	
	PILOFF - Stormwater							
1	Current Year Rate Revenues	\$1,473,388	\$1,569,203	\$1,602,558	\$1,610,467	\$1,657,216	\$1,705,281	
2	PILOFF Percentage	5.80%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	PILOFF - Stormwater [1]	\$85,465	\$0	\$0	\$0	\$0	\$0	
4	Total PILOFF	\$85,465	\$0	\$0	\$0	\$0	\$0	
	Charter Reserve Transfer							
5	Charter Reserve Transfer	\$0	\$56,144	\$56,144	\$56,144	\$56,144	\$56,144	
6	Total Transfers	\$85,465	\$56,144	\$56,144	\$56,144	\$56,144	\$56,144	

^[1] Amounts reflect fund transfers budgeted in the Fiscal Year 2017 Operating Budget. This will not be charged to the stormwater system beginning in Fiscal Year 2018.

Table 3-10 City of Edgewater, Florida Stormwater Utility Rate Study

$\underline{\textbf{Projection of Ending Cash Balances and Interest Income}}$

Line]	Fiscal Year Ending	September 30,		
No.	Description	2017	2018	2019	2020	2021	2022
	V. E.I.C. I.B.I B.II.V.						
1	Year End Cash Balances Roll-Up Operating Fund (448)	\$670,945	\$574,824	\$600,486	\$531,042	\$476,944	\$413,119
2	Charter Reserve Fund	0	56,172	112,400	168,685	225,025	281,423
3	Proposed Debt Construction Fund	0	0	1,083,750	0	0	0
4	Total Ending Cash Balance	\$670,945	\$630,996	\$1,796,636	\$699,727	\$701,969	\$694,542
	0 - 1 - 10 - 1 P						
5	Operating/General Revenue Account Beginning Balance	\$916,917	\$670,945	\$574,824	\$600,486	\$531,042	\$476,944
6	Transfer In - Stormwater Revenue	1,473,388	1,569,203	1,602,558	1,610,467	1,657,216	1,705,281
7	Transfer In - Stormwater Revenue Transfer In - R&R Fund	0	0	0	0	0	0
8	Transfers In - Grant Reimbursements / Sale of Surplus	4,000	0	0	0	0	0
9	Transfers Out - Revenue Requirements	1,723,360	1,665,324	1,576,897	1,679,910	1,711,314	1,769,106
10	Transfers Out - Capital Improvements	0	0	0	0	0	0
11	Transfers Out - R&R Fund	0	0	0	0	0	0
12	Interest Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
13	Interest Income	794	623	588	566	504	445
	Recognition of Interest Earnings						
14	in Revenue Requirements	794	623	588	566	504	445
15	Ending Balance	670,945	574,824	600,486	531,042	476,944	413,119
16	Target Days of Available Cash: 30 Days of Revenue	121,100	128,976	131,717	132,367	136,210	140,160
17	Calculated Days of Available Cash (Revenue)	166	134	137	120	105	88
	Charter December Found						
18	Charter Reserve Fund	\$0	\$0	\$56,172	\$112,400	\$168,685	\$225,025
19	Beginning Balance [1] Transfers In - Operating Reserves	0	э ₀	\$30,172	\$112,400	\$100,003	\$223,023
20	Transfers In - Charter Reserve Deposit	0	56,144	56,144	56,144	56,144	56,144
21	Transfers Out - Operating Reserves	0	0	0	0	0	0
22	Transfers Out - Stormwater Capital Fund	0	0	0	0	0	0
23	Transfers Out - Capital Improvements	0	0	0	0	0	0
24	Interest Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
25	Interest Income	0	28	84	140	197	253
	Recognition of Interest Earnings						
26	in Revenue Requirements	0	0	0	0	0	0
27	Ending Balance	0	56,172	112,400	168,685	225,025	281,423
	Donat and Dukt Construction From I						
28	Proposed Debt Construction Fund	\$0	\$0	\$0	\$1,083,750	\$0	\$0
29	Beginning Balance Transfers In	0	0	1,275,000	0	0	0
30	Transfers Out	0	0	191,250	1,083,750	0	0
31	Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	Interest Income	0.00%	0.00%	0.0070	0.0070	0.00%	0.0070
32	Recognition of Interest Earnings	· ·	o o	· ·	· ·	· ·	Ü
33	in Revenue Requirements	0	0	0	0	0	0
34	Ending Balance	0	0	1,083,750	0	0	0
	Debt Service Sinking Fund						
25	Annual Sinking Fund Deposit	0116100	# 40.222	#40.225	#40.011	#2.c2.00.c	#2.52.420
35	Total Debt Service	\$116,100	\$49,232	\$49,335	\$49,911	\$263,806	\$263,420
36	Average Balance (25% of annual debt service)	29,000	12,300	12,300	12,500	66,000	65,900
37 38	Interest Rate Interest Income	0.10% 29	0.10%	0.10%	0.10%	0.10%	0.10%
36	Recognition of Interest Earnings	29	12	12	13	66	66
39	in Revenue Requirements	29	12	12	13	66	66
40	Ending Balance	87,100	36,932	37,035	37,411	197,806	197,520
	- 6	0.,100	- 5,752	- 1,000	,	1,000	->.,520
41	Total Unrestricted Interest Income	\$823	\$663	\$684	\$719	\$767	\$764

Table 3-11 City of Edgewater, Florida Stormwater Utility Rate Study

Projected Stormwater System Revenue Requirements

Line		Fiscal Year Ending September 30,									
No.	Description	2017	2018	2019	2020	2021	2022				
1	Operating Expenses [1]	\$1,114,480	\$1,175,865	\$1,222,049	\$1,270,770	\$1,322,177	\$1,376,472				
	Existing Debt Service [2]										
2	Capital Improvement Revenue Note, Series 2014	\$49,789	\$49,232	\$49,335	\$49,911	\$50,056	\$49,671				
3	Capital Improvement Revenue Note, Series 2015	66,311	0	0	0	0	0				
4	Total Existing Debt	\$116,100	\$49,232	\$49,335	\$49,911	\$50,056	\$49,671				
	Proposed Debt Service [3]										
5	New Senior Lien Debt 1	\$0	\$0	\$0	\$0	\$125,704	\$125,704				
6	New Subordinate Lien Debt 2	0	0	0	0	88,046	88,046				
7	Total Proposed Debt	\$0	\$0	\$0	\$0	\$213,749	\$213,749				
8	Total Debt Service	\$116,100	\$49,232	\$49,335	\$49,911	\$263,806	\$263,420				
	Other Revenue Requirements										
9	Transfer to Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0				
10	Payment In Lieu of Franchise Fee [4]	85,465	0	0	0	0	0				
11	Transfer to Charter Reserve Fund	0	56,144	56,144	56,144	56,144	56,144				
12	Capital Funded from Rates [5]	423,118	486,342	351,650	405,400	171,550	175,430				
13	Total Other Revenue Requirements	\$508,583	\$542,486	\$407,794	\$461,544	\$227,694	\$231,574				
14	Gross Revenue Requirements	\$1,739,163	\$1,767,583	\$1,679,177	\$1,782,225	\$1,813,677	\$1,871,466				
	Less Income and Funds from Other Sources										
15	Other Operating Revenue [6]	\$14,980	\$101,596	\$101,596	\$101,596	\$101,596	\$101,596				
16	Uses of Reserves	0	0	0	0	0	0				
17	Unrestricted Interest Income [7]	823	663	684	719	767	764				
18	Transfer from General Fund	0	0	0	0	0	0				
19	Net Revenue Requirements	\$1,723,360	\$1,665,324	\$1,576,897	\$1,679,910	\$1,711,314	\$1,769,106				
	Revenue from Rates										
	Stormwater Base Fee										
20	Stormwater Rate Revenue - Existing Rates	\$998,800	\$978,528	\$984,448	\$990,369	\$996,290	\$1,002,211				
21	Prior Year Rate Adjustments	0	0	109,274	109,931	110,588	137,968				
22	Total Rate Revenue Before Current Year Adjustment	\$998,800	\$978,528	\$1,093,722	\$1,100,300	\$1,106,879	\$1,140,180				
	Current Year Rate Adjustments - Base Fee										
23	Current Year Rate Adjustments	0.0%	11.1%	0.0%	0.0%	2.4%	2.4%				
24	Effective Month	November	November	October	October	October	October				
25	% of Current Year Effective	91.7%	91.7%	100.0%	100.0%	100.0%	100.0%				
26	Revenue From Current Year Rate Adjustments	\$0	\$99,565	\$0	\$0	\$26,565	\$27,364				
27	Total Revenue from Rates - Base Fee	\$998,800	\$1,078,093	\$1,093,722	\$1,100,300	\$1,133,444	\$1,167,544				
	Stormwater Assessment Fee										
28	Stormwater Rate Revenue - Existing Rates	\$474,588	\$456,801	\$457,998	\$459,195	\$460,393	\$461,590				
29	Prior Year Rate Adjustments	0	0	50,838	50,971	51,104	63,544				
30	Total Rate Revenue Before Current Year Adjustment	\$474,588	\$456,801	\$508,836	\$510,166	\$511,496	\$525,134				

Table 3-11 City of Edgewater, Florida Stormwater Utility Rate Study

Projected Stormwater System Revenue Requirements

Line		Fiscal Year Ending September 30,										
No.	Description	2017	2018	2019	2020	2021	2022					
	Current Year Rate Adjustments - Assessment Fee											
31	Current Year Rate Adjustments	0.0%	11.1%	0.0%	0.0%	2.4%	2.4%					
32	Effective Month	November	November	October	October	October	October					
33	% of Current Year Effective	91.7%	91.7%	100.0%	100.0%	100.0%	100.0%					
34	Revenue From Current Year Rate Adjustments	\$0	\$46,480	\$0	\$0	\$12,276	\$12,603					
35	Total Revenue from Rates - Assessment Fee	\$474,588	\$503,281	\$508,836	\$510,166	\$523,772	\$537,737					
	Combined Revenue from Rates											
36	Stormwater Rate Revenue - Existing Rates	\$1,473,388	\$1,435,329	\$1,442,447	\$1,449,565	\$1,456,683	\$1,463,801					
37	Prior Year Rate Adjustments	0	0	160,112	160,902	161,692	201,513					
38	Total Rate Revenue Before Current Year Adjustment	\$1,473,388	\$1,435,329	\$1,602,558	\$1,610,467	\$1,618,375	\$1,665,314					
	Current Year Rate Adjustments											
39	Current Year Rate Adjustments	0.0%	10.2%	0.0%	0.0%	2.4%	2.4%					
40	Effective Month	November	November	October	October	October	October					
41	% of Current Year Effective	91.7%	91.7%	100.0%	100.0%	100.0%	100.0%					
42	Revenue From Current Year Rate Adjustments	\$0	\$133,874	\$0	\$0	\$38,841	\$39,968					
43	Total Revenue from Rates	\$1,473,388	\$1,569,203	\$1,602,558	\$1,610,467	\$1,657,216	\$1,705,281					
44	Revenue Surplus/(Deficiency) [8]	(\$249,972)	(\$96,121)	\$25,661	(\$69,443)	(\$54,098)	(\$63,825)					
45	Percentage Revenue Surplus/(Deficiency)	-17.0%	-6.1%	1.6%	-4.3%	-3.3%	-3.7%					

- [1] Amounts shown based on Table 3-5.
- [2] Payment amounts shown were based on debt service schedules provided by City Staff.
- [3] Amounts shown represent payments on proposed capital leases utilized in the funding of the CIP.
- [4] Amount shown is a transfer to the City's General Fund and is based on 5.9% of the previous Fiscal Year's revenues. The PILOFF will no longer be charged after 2017.
- [5] Amounts based on the proposed capital funding plan.
- [6] Amounts based on projection of other operating revenues as shown on Table 3-2.
- [7] Interest income is estimated on earnings on projected fund balances from unrestricted reserves.
- [8] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 3-12 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Debt Service Coverage Compliance

No. Description 2017 2018 2019 2020 2021 Gross Revenues Stormwater Revenues 1 Revenues from Existing Rates [1] \$1,473,388 \$1,435,329 \$1,442,447 \$1,449,565 \$1,456,683 2 Revenues from Proposed Rate Adjustments [2] 0 133,874 160,112 160,902 200,533 3 Total Rate Revenues \$1,473,388 \$1,569,203 \$1,602,558 \$1,610,467 \$1,657,216 4 Other Operating Revenue 14,980 101,596 101,596 101,596 101,596 5 Unrestricted Interest Income [3] 823 663 684 719 767 6 Total System Gross Revenues \$1,489,191 \$1,671,462 \$1,704,839 \$1,712,781 \$1,759,578	\$1,463,801 241,480 \$1,705,281 101,596 764 \$1,807,641
Stormwater Revenues 1 Revenues from Existing Rates [1] \$1,473,388 \$1,435,329 \$1,442,447 \$1,449,565 \$1,456,683 2 Revenues from Proposed Rate Adjustments [2] 0 133,874 160,112 160,902 200,533 3 Total Rate Revenues \$1,473,388 \$1,569,203 \$1,602,558 \$1,610,467 \$1,657,216 4 Other Operating Revenue 14,980 101,596 101,596 101,596 5 Unrestricted Interest Income [3] 823 663 684 719 767	241,480 \$1,705,281 101,596 764
Stormwater Revenues 1 Revenues from Existing Rates [1] \$1,473,388 \$1,435,329 \$1,442,447 \$1,449,565 \$1,456,683 2 Revenues from Proposed Rate Adjustments [2] 0 133,874 160,112 160,902 200,533 3 Total Rate Revenues \$1,473,388 \$1,569,203 \$1,602,558 \$1,610,467 \$1,657,216 4 Other Operating Revenue 14,980 101,596 101,596 101,596 5 Unrestricted Interest Income [3] 823 663 684 719 767	241,480 \$1,705,281 101,596 764
I Revenues from Existing Rates [1] \$1,473,388 \$1,435,329 \$1,442,447 \$1,449,565 \$1,456,683 2 Revenues from Proposed Rate Adjustments [2] 0 133,874 160,112 160,902 200,533 3 Total Rate Revenues \$1,473,388 \$1,569,203 \$1,602,558 \$1,610,467 \$1,657,216 4 Other Operating Revenue 14,980 101,596 101,596 101,596 5 Unrestricted Interest Income [3] 823 663 684 719 767	241,480 \$1,705,281 101,596 764
2 Revenues from Proposed Rate Adjustments [2] 0 133,874 160,112 160,902 200,533 3 Total Rate Revenues \$1,473,388 \$1,569,203 \$1,602,558 \$1,610,467 \$1,657,216 4 Other Operating Revenue 14,980 101,596 101,596 101,596 101,596 5 Unrestricted Interest Income [3] 823 663 684 719 767	241,480 \$1,705,281 101,596 764
3 Total Rate Revenues \$1,473,388 \$1,569,203 \$1,602,558 \$1,610,467 \$1,657,216 4 Other Operating Revenue 14,980 101,596 101,596 101,596 101,596 5 Unrestricted Interest Income [3] 823 663 684 719 767	\$1,705,281 101,596 764
4 Other Operating Revenue 14,980 101,596 101,596 101,596 101,596 5 Unrestricted Interest Income [3] 823 663 684 719 767	101,596 764
5 Unrestricted Interest Income [3] 823 663 684 719 767	764
7 Operation and Maintenance Expenses \$1,114,480 \$1,175,865 \$1,222,049 \$1,270,770 \$1,322,177	\$1,376,472
8 Net Revenues \$374,711 \$495,597 \$482,790 \$442,011 \$437,401	\$431,169
Senior Lien Coverage	
9 Additional Senior Lien Debt 1 \$0 \$0 \$0 \$0 \$125,704	\$125,704
10 Annual Debt Service - Senior Lien Debt \$0 \$0 \$0 \$125,704	\$125,704
Coverage Ratio - Calculated N/A N/A N/A N/A 3.48	3.43
11 Coverage Ratio - Required 1.15 1.15 1.15 1.15 1.15	1.15
Subordinate Lien Coverage	
12 Net Revenues \$374,711 \$495,597 \$482,790 \$442,011 \$437,401	\$431,169
13 Less Senior Lien Debt Service (Inc. Coverage) 0 0 0 (144,559)	(144,559)
14 Net Revenues less Senior Lien Debt Service \$374,711 \$495,597 \$482,790 \$442,011 \$292,842	\$286,610
Subordinate Debt Service:	
Existing Debt Service	
15 Capital Improvement Revenue Note, Series 2014 [4] \$49,789 \$49,232 \$49,335 \$49,911 \$50,056	\$49,671
Capital Improvement Revenue Note, Series 2015 [5] 66,311 0 0 0 0	0
Proposed Debt Service	
17 Additional Subordinate Lien Debt 2 0 0 0 0 88,046	88,046
18 Annual Debt Service - Subordinate Lien Debt \$116,100 \$49,232 \$49,335 \$49,911 \$138,102	\$137,716
19 Coverage Ratio - Calculated 3.23 10.07 9.79 8.86 2.12	2.08
20 Coverage Ratio - Required 1.15 1.15 1.15 1.15 1.15	1.15
21 Net Revenues less Senior & Junior Lien Debt Service \$258,611 \$446,365 \$433,455 \$392,100 \$173,596	\$167,749
All-In Debt Service Coverage	
22 Combined All-In Debt Service Payments \$116,100 \$49,232 \$49,335 \$49,911 \$263,806	\$263,420
23 Coverage Ratio - Calculated 3.23 10.07 9.79 8.86 1.66	1.64
24 Coverage Ratio - Target 1.50 1.50 1.50 1.50 1.50	1.50
Other Uses / (Sources) of Funds	
25 Payment In Lieu of Franchise Fee [7] \$85,465 \$0 \$0 \$0	\$0
26 Transfer to Charter Reserve Fund 0 56,144 56,144 56,144 56,144	56,144
27 Capital Funded from Rates 423,118 486,342 351,650 405,400 171,550	175,430
28 Transfer From General Fund 0 0 0 0	0
29 Net transfer from / (to) Reserves 0 0 0 0 0	0
30 Net Transfer to (from) Reserves (\$249,972) (\$96,121) \$25,661 (\$69,443) (\$54,098)	(\$63,825)

Table 3-12 City of Edgewater, Florida Stormwater Utility Rate Study

Projection of Debt Service Coverage Compliance

- [1] Projected revenue from rates reflects existing rates effective October 1, 2016.
- [2] Revenue from rate adjustments reflect the following projected rate increases effective October 1st of each year.

Fiscal Year	2017	2018	2019	2020	2021	2022
Rate Adjustment	0.00%	10 18%	0.00%	0.00%	2.40%	2 40%

- [3] Amounts shown only reflect earnings from funds and accounts established by the City that are considered unrestricted (earnings not required to be retained in such funds and accounts and are available as a component of Net Revenues)
- [4] Amounts shown represent a transfer to the City's General fund for the Utility System's allocation (33.85%) of the Capital Improvement Revenue Note, Series 2014.
- [5] Amounts shown represent a transfer to the City's General fund for the Utility System's allocation (9.00%) of the Capital Improvement Revenue Note, Series 2015.
- [6] Amounts shown represent payments on capital lease for Menzi Tractor. The loan was paid off early in 2016.
- [7] Amounts shown represent a transfer to the City's General fund for Payment in Lieu of Franchise Fees (PILOFF), which is a transfer made based on 5.90% of the previous year's rate revenue. This will no longer be charged starting in Fiscal Year 2018.

Table 3-13 City of Edgewater, Florida Stormwater Utility Rate Study

Comparison of Monthly Residential Stormwater Rates [1]

Line		Monthly Stormwater Rate	Impervious Surface
No.	Description	per ERU	per ERU
	City of Edgewater		
1	Existing Rates	\$9.00	2,027
2	Proposed Rates - Fiscal Year 2018	10.00	2,027
	Other Florida Utilities		
		40 5 5	1 661
3	City of Daytona Beach	\$9.75	1,661
4	City of DeLand	8.39	3,100
5	City of Deltona	9.00	3,484
6	City of Eustis	6.00	2,187
7	City of Holly Hill	6.00	2,050
8	New Smyrna Beach Utilities Commission	7.25	1,818
9	City of Ormond Beach	8.00	3,000
10	City of Port Orange	8.33	3,050
11	City of Sanford	8.86	2,126
12	City of South Daytona	9.00	2,000
13	Volusia County	6.00	2,775
	·		
14	Other Utilities' Average	\$7.87	2,477
15	Minimum	6.00	1,661
16	Maximum	9.75	3,484

^[1] Unless otherwise noted, amounts shown reflect rates in effect June 2017 and are exclusive of taxes or franchise fees, if any. All rates are as reported by the respective local government.

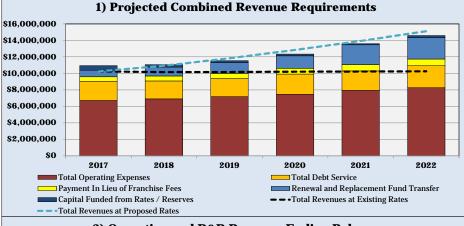
APPENDICES



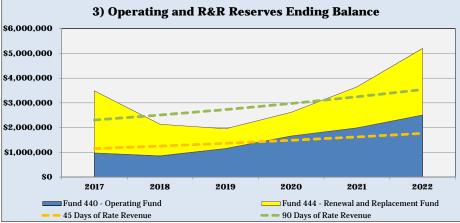
Appendix 1 City of Edgewater, Florida Water and Wastewater Utility Rate Study

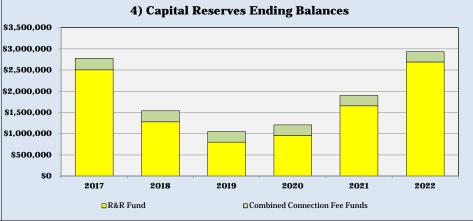


	Fiscal Year Ending September 30th,								Fiscal	l Year Ending	September 30th	ptember 30th,		
Description	2017	2018	2019	2020	2021	2022	Description	2017	2018	2019	2020	2021	2022	
Recognized Revenue Adjustments:							System Surplus / (Deficiency):							
Water Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	• •	(\$254,001)	(\$100,012)	\$89,096	\$248,144	\$416,781	\$771,436	
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Wastewater Revenue Surplus / (Deficiency)	(441,239)	(23,291)	209,521	257,005	(86,229)	(251,864)	
	Ť						Combined Revenue Surplus / (Deficiency)	(\$695,240)	(\$123,303)	\$298,617	\$505,149	\$330,551	\$519,572	
Wholesale Water Revenue Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Percent of Rate Revenues	-7.43%	-1.21%	2.70%	4.18%	2.51%	3.62%	
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.								
	, and the second						Average Residential Bill:							
Wastewater Revenue Adj.	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Average Water Bill @ 3,000 gal	\$20.38	\$22.21	\$24.21	\$26.39	\$28.77	\$31.36	
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Average Wastewater Bill @ 3,000 gal	34.02	37.08	40.42	44.06	48.02	52.34	
							Average Combined Bill @ 3,000 gal	\$54.40	\$59.30	\$64.63	\$70.45	\$76.79	\$83.70	
Reclaimed Revenue Adj.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Monthly Increase - Total	N/A	\$4.90	\$5.34	\$5.82	\$6.34	\$6.91	
Combined Adjustment	N/A	8.38%	8.40%	8.43%	8.45%	8.48%	Monthly Increase - Cost Per Gallon	N/A	\$0.0012	\$0.0013	\$0.0015	\$0.0016	\$0.0017	
Cumulative Adjustment	N/A	8.38%	17.49%	27.39%	38.16%	49.87%		:						





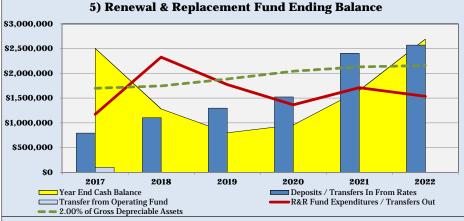


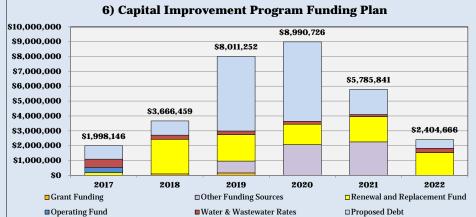


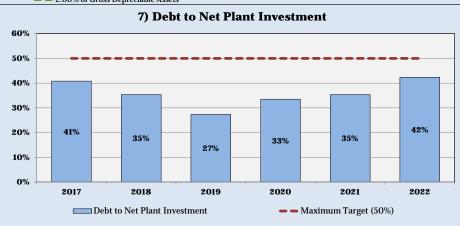
Appendix 1 City of Edgewater, Florida Water and Wastewater Utility Rate Study

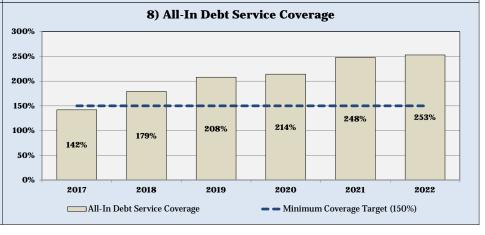


	Fiscal Year Ending September 30th,							Fiscal Year Ending September					
Description	2017	2018	2019	2020	2021	2022	Description	2017	2018	2019	2020	2021	2022
Recognized Revenue Adjustments:							System Surplus / (Deficiency):						
Water Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Water Revenue Surplus / (Deficiency)	(\$254,001)	(\$100,012)	\$89,096	\$248,144	\$416,781	\$771,436
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Wastewater Revenue Surplus / (Deficiency)	(441,239)	(23,291)	209,521	257,005	(86,229)	(251,864)
							Combined Revenue Surplus / (Deficiency)	(\$695,240)	(\$123,303)	\$298,617	\$505,149	\$330,551	\$519,572
Wholesale Water Revenue Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Percent of Rate Revenues	-7.43%	-1.21%	2.70%	4.18%	2.51%	3.62%
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.							
							Average Residential Bill:						
Wastewater Revenue Adj.	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Average Water Bill @ 3,000 gal	\$20.38	\$22.21	\$24.21	\$26.39	\$28.77	\$31.36
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Average Wastewater Bill @ 3,000 gal	34.02	37.08	40.42	44.06	48.02	52.34
							Average Combined Bill @ 3,000 gal	\$54.40	\$59.30	\$64.63	\$70.45	\$76.79	\$83.70
Reclaimed Revenue Adj.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Monthly Increase - Total	N/A	\$4.90	\$5.34	\$5.82	\$6.34	\$6.91
Combined Adjustment	N/A	8.38%	8.40%	8.43%	8.45%	8.48%	Monthly Increase - Cost Per Gallon	N/A	\$0.0012	\$0.0013	\$0.0015	\$0.0016	\$0.0017
Cumulative Adjustment	N/A	8.38%	17.49%	27.39%	38.16%	49.87%							





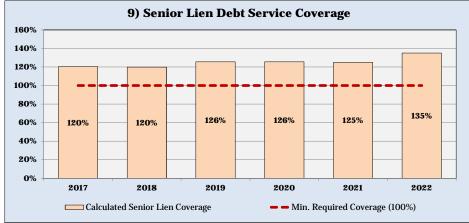


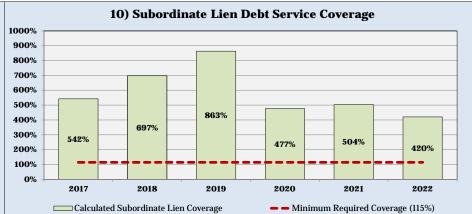


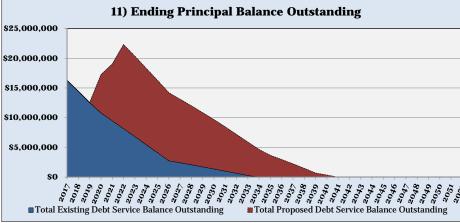
Appendix 1 City of Edgewater, Florida Water and Wastewater Utility Rate Study

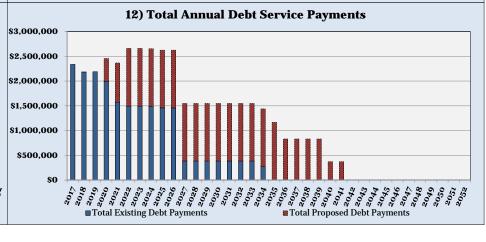


Fiscal Year Ending September 30th,									Fiscal	Year Ending	September 30tl	1,	
Description	2017	2018	2019	2020	2021 2022 D		Description	2017	2018	2019	2020	2021	2022
Recognized Revenue Adjustments:							System Surplus / (Deficiency):						
Water Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Water Revenue Surplus / (Deficiency)	(\$254,001)	(\$100,012)	\$89,096	\$248,144	\$416,781	\$771,436
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Wastewater Revenue Surplus / (Deficiency)	(441,239)	(23,291)	209,521	257,005	(86,229)	(251,864
							Combined Revenue Surplus / (Deficiency)	(\$695,240)	(\$123,303)	\$298,617	\$505,149	\$330,551	\$519,572
Wholesale Water Revenue Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Percent of Rate Revenues	-7.43%	-1.21%	2.70%	4.18%	2.51%	3.629
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.							
							Average Residential Bill:						
Wastewater Revenue Adj.	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Average Water Bill @ 3,000 gal	\$20.38	\$22.21	\$24.21	\$26.39	\$28.77	\$31.36
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Average Wastewater Bill @ 3,000 gal	34.02	37.08	40.42	44.06	48.02	52.34
							Average Combined Bill @ 3,000 gal	\$54.40	\$59.30	\$64.63	\$70.45	\$76.79	\$83.70
Reclaimed Revenue Adj.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Monthly Increase - Total	N/A	\$4.90	\$5.34	\$5.82	\$6.34	\$6.91
Combined Adjustment	N/A	8.38%	8.40%	8.43%	8.45%	8.48%	Monthly Increase - Cost Per Gallon	N/A	\$0.0012	\$0.0013	\$0.0015	\$0.0016	\$0.0017
Cumulative Adjustment	N/A	8.38%	17.49%	27.39%	38.16%	49.87%							





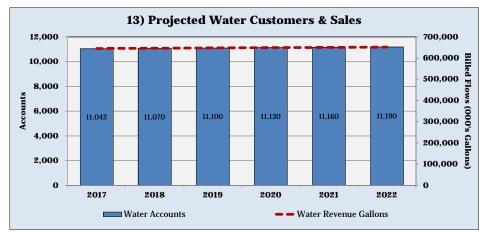




Appendix 1 City of Edgewater, Florida Water and Wastewater Utility Rate Study



				Fiscal Year Ending September 30th,									
Description	2017	2018	2019 2020 2021 2022 D		Description	2017	2018	2019	2020	2021	2022		
Recognized Revenue Adjustments:							System Surplus / (Deficiency):						
Water Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Water Revenue Surplus / (Deficiency)	(\$254,001)	(\$100,012)	\$89,096	\$248,144	\$416,781	\$771,436
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Wastewater Revenue Surplus / (Deficiency)	(441,239)	(23,291)	209,521	257,005	(86,229)	(251,864
							Combined Revenue Surplus / (Deficiency)	(\$695,240)	(\$123,303)	\$298,617	\$505,149	\$330,551	\$519,572
Wholesale Water Revenue Adjustment	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Percent of Rate Revenues	-7.43%	-1.21%	2.70%	4.18%	2.51%	3.629
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.							
							Average Residential Bill:						
Wastewater Revenue Adj.	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Average Water Bill @ 3,000 gal	\$20.38	\$22.21	\$24.21	\$26.39	\$28.77	\$31.36
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Average Wastewater Bill @ 3,000 gal	34.02	37.08	40.42	44.06	48.02	52.34
							Average Combined Bill @ 3,000 gal	\$54.40	\$59.30	\$64.63	\$70.45	\$76.79	\$83.70
Reclaimed Revenue Adj.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
Effective Month of Increase	Aug.	Oct.	Oct.	Oct.	Oct.	Oct.	Monthly Increase - Total	N/A	\$4.90	\$5.34	\$5.82	\$6.34	\$6.91
Combined Adjustment	N/A	8.38%	8.40%	8.43%	8.45%	8.48%	Monthly Increase - Cost Per Gallon	N/A	\$0.0012	\$0.0013	\$0.0015	\$0.0016	\$0.0017
Cumulative Adjustment	N/A	8.38%	17.49%	27.39%	38.16%	49.87%							





Appendix 2 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Summary of Existing and Proposed Water Rates

Line		Existing Rates		Proposed Fiscal Year Ending September 30,					
No.	Description	2017	2018	2019	2020	2021	2022		
	Proposed Retail Rate Adjustments	N/A	9.00%	9.00%	9.00%	9.00%	9.00%		
	RESIDENTIAL								
	Residential - Inside Water								
	Monthly Meter Charge								
1	3/4" Meter	\$10.75	\$11.72	\$12.77	\$13.92	\$15.17	\$16.54		
2	1" Meter	26.89	29.31	31.95	34.83	37.96	41.38		
3	1.25" Meter	37.65	41.04	44.73	48.76	53.15	57.93		
4	1.5" Meter	53.78	58.62	63.90	69.65	75.92	82.75		
5	2" Meter	86.06	93.81	102.25	111.45	121.48	132.41		
6	3" Meter	172.11	187.60	204.48	222.88	242.94	264.80		
7	4" Meter	268.92	293.12	319.50	348.26	379.60	413.76		
8	6" Meter	538.09	586.52	639.31	696.85	759.57	827.93		
9	8" Meter	860.54	937.99	1,022.41	1,114.43	1,214.73	1,324.06		
	Usage Charge								
10	Block 1 (0 - 2,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78		
11	Block 2 (2,001 - 5,000)	6.01	6.55	7.14	7.78	8.48	9.24		
12	Block 3 (5,001 - 10,000)	7.52	8.20	8.94	9.74	10.62	11.58		
13	Block 4 (10,001+)	9.39	10.24	11.16	12.16	13.25	14.44		
	Residential - Outside Water								
	Monthly Meter Charge								
14	3/4" Meter	\$13.45	\$14.66	\$15.98	\$17.42	\$18.99	\$20.70		
15	1" Meter	33.62	36.65	39.95	43.55	47.47	51.74		
16	1.25" Meter	47.05	51.28	55.90	60.93	66.41	72.39		
17	1.5" Meter	67.24	73.29	79.89	87.08	94.92	103.46		
18	2" Meter	107.57	117.25	127.80	139.30	151.84	165.51		
19	3" Meter	215.14	234.50	255.61	278.61	303.68	331.01		
20	4" Meter	336.46	366.74	399.75	435.73	474.95	517.70		
21	6" Meter	672.29	732.80	798.75	870.64	949.00	1,034.41		
22	8" Meter	1,075.68	1,172.49	1,278.01	1,393.03	1,518.40	1,655.06		
	Usage Charge								
23	Block 1 (0 - 2,000)	\$2.26	\$2.46	\$2.68	\$2.92	\$3.18	\$3.47		
24	Block 2 (2,001 - 5,000)	7.52	8.20	8.94	9.74	10.62	11.58		
25	Block 3 (5,001 - 10,000)	9.39	10.24	11.16	12.16	13.25	14.44		
26	Block 4 (10,001+)	11.74	12.80	13.95	15.21	16.58	18.07		
	MASTER-METERED								
	Master-Metered - Inside Water Monthly Meter Charge								
27	All Master-Metered - Per Unit	\$8.08	\$8.81	\$9.60	\$10.46	\$11.40	\$12.43		
	Usage Charge								
28	Block 1 (0 - 2,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78		
29	Block 2 (2,001 - 5,000)	6.01	6.55	7.14	7.78	8.48	9.24		
30	Block 3 (5,001 - 10,000)	7.52	8.20	8.94	9.74	10.62	11.58		
31	Block 4 (10,001+)	9.39	10.24	11.16	12.16	13.25	14.44		
	\	,,			0				

Appendix 2 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Summary of Existing and Proposed Water Rates

Line		Existing Rates		Proposed Fisca	1 Year Ending Se	eptember 30,	
No.	Description	2017	2018	2019	2020	2021	2022
	Proposed Retail Rate Adjustments	N/A	9.00%	9.00%	9.00%	9.00%	9.00%
	Master-Metered - Outside Water						
32	Monthly Meter Charge All Master-Metered - Per Unit	\$10.09	\$11.00	\$11.99	\$13.07	\$14.25	\$15.53
	Usage Charge						
33	Block 1 (0 - 2,000)	\$2.26	\$2.46	\$2.68	\$2.92	\$3.18	\$3.47
34	Block 2 (2,001 - 5,000)	7.52	8.20	8.94	9.74	10.62	11.58
35	Block 3 (5,001 - 10,000)	9.39	10.24	11.16	12.16	13.25	14.44
36	Block 4 (10,001+)	11.74	12.80	13.95	15.21	16.58	18.07
	COMMERCIAL						
	Commercial - Inside Water						
27	Monthly Meter Charge 3/4" Meter	\$10.75	\$11.72	¢12.77	\$13.92	¢15 17	\$16.54
37 38	1" Meter	\$10.73 26.89	29.31	\$12.77 31.95	34.83	\$15.17 37.96	41.38
39	1.25" Meter	37.65	41.04	44.73	48.76	53.15	57.93
40	1.5" Meter	53.78	58.62	63.90	69.65	75.92	82.75
41	2" Meter	86.06	93.81	102.25	111.45	121.48	132.41
42	3" Meter	172.11	187.60	204.48	222.88	242.94	264.80
43	4" Meter	268.92	293.12	319.50	348.26	379.60	413.76
44	6" Meter	538.09	586.52	639.31	696.85	759.57	827.93
45	8" Meter	860.54	937.99	1,022.41	1,114.43	1,214.73	1,324.06
	Usage Charge						
	3/4" Meter						
46	Block 1 (0 - 2,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
47	Block 2 (2,001 - 5,000)	6.01	6.55	7.14	7.78	8.48	9.24
48	Block 3 (5,001 - 10,000)	7.52	8.20	8.94	9.74	10.62	11.58
49	Block 4 (10,001+)	9.39	10.24	11.16	12.16	13.25	14.44
	1" Meter						
50	Block 1 (0 - 5,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
51	Block 2 (5,001 - 13,000)	6.01	6.55	7.14	7.78	8.48	9.24
52	Block 3 (13,001 - 25,000)	7.52	8.20	8.94	9.74	10.62	11.58
53	Block 4 (25,001+)	9.39	10.24	11.16	12.16	13.25	14.44
	1.25" Meter						
54	Block 1 (0 - 7,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
55	Block 2 (7,001 - 18,000)	6.01	6.55	7.14	7.78	8.48	9.24
56	Block 3 (18,001 - 35,000)	7.52	8.20	8.94	9.74	10.62	11.58
57	Block 4 (35,001+)	9.39	10.24	11.16	12.16	13.25	14.44
	1.5" Meter						
58	Block 1 (0 - 10,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
59	Block 2 (10,001 - 25,000)	6.01	6.55	7.14	7.78	8.48	9.24
60	Block 3 (25,001 - 50,000)	7.52	8.20	8.94	9.74	10.62	11.58
61	Block 4 (50,001+)	9.39	10.24	11.16	12.16	13.25	14.44

Appendix 2 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Summary of Existing and Proposed Water Rates

Line		Existing Rates		Proposed Fisca	1 Year Ending Se	eptember 30,	
No.	Description	2017	2018	2019	2020	2021	2022
	Proposed Retail Rate Adjustments	N/A	9.00%	9.00%	9.00%	9.00%	9.00%
	2" Meter						
62	Block 1 (0 - 16,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
63	Block 2 (16,001 - 40,000)	6.01	6.55	7.14	7.78	8.48	9.24
64	Block 3 (40,001 - 80,000)	7.52	8.20	8.94	9.74	10.62	11.58
65	Block 4 (80,001+)	9.39	10.24	11.16	12.16	13.25	14.44
	3" Meter						
66	Block 1 (0 - 32,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
67	Block 2 (32,001 - 80,000)	6.01	6.55	7.14	7.78	8.48	9.24
68	Block 3 (80,001 - 160,000)	7.52	8.20	8.94	9.74	10.62	11.58
69	Block 4 (160,001+)	9.39	10.24	11.16	12.16	13.25	14.44
	4" Meter						
70	Block 1 (0 - 50,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
71	Block 2 (50,001 - 125,000)	6.01	6.55	7.14	7.78	8.48	9.24
72	Block 3 (125,001 - 250,000)	7.52	8.20	8.94	9.74	10.62	11.58
73	Block 4 (250,001+)	9.39	10.24	11.16	12.16	13.25	14.44
	6" Meter						
74	Block 1 (0 - 100,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
75	Block 2 (100,001 - 250,000)	6.01	6.55	7.14	7.78	8.48	9.24
76	Block 3 (250,001 - 500,000)	7.52	8.20	8.94	9.74	10.62	11.58
77	Block 4 (500,001+)	9.39	10.24	11.16	12.16	13.25	14.44
	8" Meter						
78	Block 1 (0 - 160,000)	\$1.81	\$1.97	\$2.15	\$2.34	\$2.55	\$2.78
79	Block 2 (160,001 - 400,000)	6.01	6.55	7.14	7.78	8.48	9.24
80	Block 3 (400,001 - 800,000)	7.52	8.20	8.94	9.74	10.62	11.58
81	Block 4 (800,001+)	9.39	10.24	11.16	12.16	13.25	14.44
	Commercial - Outside Water						
	Monthly Meter Charge						
82	3/4" Meter	\$13.45	\$14.66	\$15.98	\$17.42	\$18.99	\$20.70
83	1" Meter	33.62	36.65	39.95	43.55	47.47	51.74
84	1.25" Meter	47.05	51.28	55.90	60.93	66.41	72.39
85	1.5" Meter	67.24	73.29	79.89	87.08	94.92	103.46
86	2" Meter	107.57	117.25	127.80	139.30	151.84	165.51
87	3" Meter	215.14	234.50	255.61	278.61	303.68	331.01
88	4" Meter	336.46	366.74	399.75	435.73	474.95	517.70
89	6" Meter	672.29	732.80	798.75	870.64	949.00	1,034.41
90	8" Meter	1,075.68	1,172.49	1,278.01	1,393.03	1,518.40	1,655.06
	Usage Charge						
	3/4" Meter	** * * * * * * * * * * * * * * * * * * *	45. 1	**	4	0.2.1.0	A
91	Block 1 (0 - 2,000)	\$2.26	\$2.46	\$2.68	\$2.92	\$3.18	\$3.47
92	Block 2 (2,001 - 5,000)	7.52	8.20	8.94	9.74	10.62	11.58
93	Block 3 (5,001 - 10,000)	9.39	10.24	11.16	12.16	13.25	14.44
94	Block 4 (10,001+)	11.74	12.80	13.95	15.21	16.58	18.07

Appendix 2 City of Edgewater, Florida Water and Wastewater Utility Rate Study

Summary of Existing and Proposed Water Rates

Proposed Retail Rate Adjustments	Line		Existing Rates		Proposed Fiscal	Year Ending Se	ptember 30,	
1" Meter		Description		2018			•	2022
95 Block 1 (0 - 5,000) \$2,26 \$2,46 \$2,68 \$2,92 \$3,18 \$9 \$96 Block 2 (5,001 - 13,000) 7.52 8.20 8.94 9.74 10.62 97 Block 3 (13,001 - 25,000) 9.39 10.24 11.16 12.16 13.25 16.58 11.25 Meter 99 Block 1 (0 - 7,000) \$2,26 \$2,46 \$2,68 \$2,92 \$3.18 \$9 \$100 Block 2 (7,001 - 18,000) 7.52 8.20 8.94 9.74 10.62 101 Block 3 (18,001 - 35,000) 9.39 10.24 11.16 12.16 13.25 102 Block 4 (35,001+) 11.74 12.80 13.95 15.21 16.58 102 Block 4 (35,001+) 11.74 12.80 13.95 15.21 16.58 102 Block 4 (35,001+) 11.74 12.80 13.95 15.21 16.58 102 Block 4 (35,001+) 11.74 12.80 13.95 15.21 16.58 102 Block 4 (35,001+) 11.74 12.80 13.95 15.21 16.58 103 Block 1 (0 - 10,000) \$2,26 \$2,46 \$2,68 \$2,92 \$3.18 \$1.5° Meter 10.3 Block 1 (0 - 10,000) \$2,26 \$2,46 \$2,68 \$2,92 \$3.18 \$1.5° Meter 10.5 Block 4 (30,001+) 11.74 12.80 13.95 15.21 16.58 10.62 10.60 12.50 00) 9.39 10.24 11.16 12.16 13.25 10.62 10.60 Block 4 (30,001+) 11.74 12.80 13.95 15.21 16.58 10.62 10.60 Block 4 (30,001+) 11.74 12.80 13.95 15.21 16.58 10.62 10.60 14.00 00) 7.52 8.20 8.94 9.74 10.62 10.60 Block 4 (30,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,0001+) 11.74 12.80 13.95 15.21 16.58 10.60 Block 4 (80,0001+) 11.74 12.80 13.95 15.21		Proposed Retail Rate Adjustments	N/A	9.00%	9.00%	9.00%	9.00%	9.00%
96 Block 2 (5,001 - 13,000) 7.52 8.20 8.94 9.74 10.62 19.79 Block 3 (13,001 - 25,000) 9.39 10.24 11.16 12.16 13.25 15.8 Block 4 (25,001+) 11.74 12.80 13.95 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25 16.25		1" Meter						
98 Block 3 (13,001 - 25,000) 9,39 10,24 11,16 12,16 13,25 16,58 1.25" Meter 99 Block 1 (0 - 7,000) \$2,26 \$2,46 \$2,68 \$2,92 \$3,18 \$100 Block 2 (7,001 - 18,000) 7,52 8,20 8,94 9,74 10,62 101 Block 3 (18,001 - 35,000) 7,52 8,20 8,94 9,74 10,62 102 Block 4 (35,001+) 11,74 12,80 13,95 15,21 16,58 1.5" Meter 1.5	95	Block 1 (0 - 5,000)	\$2.26	\$2.46	\$2.68	\$2.92	\$3.18	\$3.47
11.74 12.80 13.95 15.21 16.58		Block 2 (5,001 - 13,000)		8.20	8.94	9.74	10.62	11.58
1.25" Meter	97	Block 3 (13,001 - 25,000)	9.39	10.24	11.16	12.16	13.25	14.44
99 Block 1 (0 - 7,000)	98	Block 4 (25,001+)	11.74	12.80	13.95	15.21	16.58	18.07
100		1.25" Meter						
101 Block 3 (18,001 - 35,000) 9,39 10,24 11,16 12,16 13,25 102 Block 4 (35,001+) 11,74 12,80 13,95 15,21 16,58	99	Block 1 (0 - 7,000)	\$2.26	\$2.46	\$2.68	\$2.92	\$3.18	\$3.47
102 Block 4 (35,001+) 11,74 12,80 13,95 15,21 16,58 15,5" Meter 103 Block 1 (0 - 10,000) \$2,26 \$2,46 \$2,68 \$2,92 \$3,18 \$3,104 Block 2 (10,001 - 25,000) 7,52 8,20 8,94 9,74 10,62 10,601 10,600 10,600 11,74 12,80 13,95 15,21 16,58 104 Block 2 (35,001 + 50,000) 9,39 10,24 11,16 12,16 13,25 10,65 10,600 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,	100	Block 2 (7,001 - 18,000)	7.52	8.20	8.94	9.74	10.62	11.58
1.5" Meter	101	Block 3 (18,001 - 35,000)	9.39	10.24	11.16	12.16	13.25	14.44
103 Block 1 (0 - 10,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$1.04 Block 2 (10,001 - 25,000) 7.52 8.20 8.94 9.74 10.62 10.58 10.68 3 (25,001 + 50,000) 9.39 10.24 11.16 12.16 13.25 10.68 10.68 3 (25,001 + 1) 11.74 12.80 13.95 15.21 16.58 10.68 10.64 4 (50,001 + 1) 11.74 12.80 13.95 15.21 16.58 10.68 10.64 2 (16,001 - 40,000) 7.52 8.20 8.94 9.74 10.62 10.99 10.64 4 (80,001 + 1) 11.74 12.80 13.95 15.21 16.58 10.68 10.64 4 (80,001 + 1) 11.74 12.80 13.95 15.21 16.58 11.08 10.64 4 (80,001 + 1) 11.74 12.80 13.95 15.21 16.58 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 12.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.25 11.16 13.	102	Block 4 (35,001+)	11.74	12.80	13.95	15.21	16.58	18.07
104 Block 2 (10,001 - 25,000) 7.52 8.20 8.94 9.74 10.62 105 Block 3 (25,001 - 50,000) 9.39 10.24 11.16 12.16 13.25 106 Block 4 (50,001+) 11.74 12.80 13.95 15.21 16.58 2" Meter		1.5" Meter						
105 Block 3 (25,001 - 50,000) 9.39 10.24 11.16 12.16 13.25 106 Block 4 (50,001+) 11.74 12.80 13.95 15.21 16.58	103	Block 1 (0 - 10,000)	\$2.26	\$2.46	\$2.68	\$2.92	\$3.18	\$3.47
106 Block 4 (50,001+) 11.74 12.80 13.95 15.21 16.58	104	Block 2 (10,001 - 25,000)	7.52	8.20	8.94	9.74	10.62	11.58
2" Meter 107	105	Block 3 (25,001 - 50,000)	9.39	10.24	11.16	12.16	13.25	14.44
107 Block 1 (0 - 16,000)	106	Block 4 (50,001+)	11.74	12.80	13.95	15.21	16.58	18.07
108		2" Meter						
109 Block 3 (40,001 - 80,000) 9.39 10.24 11.16 12.16 13.25 110 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 3" Meter	107	Block 1 (0 - 16,000)	\$2.26	\$2.46	\$2.68	\$2.92	\$3.18	\$3.47
110 Block 4 (80,001+) 11.74 12.80 13.95 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16.58 16	108	Block 2 (16,001 - 40,000)	7.52	8.20	8.94	9.74	10.62	11.58
3" Meter 111 Block 1 (0 - 32,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$12 Block 2 (32,001 - 80,000) 7.52 8.20 8.94 9.74 10.62 113 Block 3 (80,001 - 160,000) 9.39 10.24 11.16 12.16 13.25 114 Block 4 (160,001+) 11.74 12.80 13.95 15.21 16.58 4" Meter 115 Block 1 (0 - 50,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.18 16 Block 2 (50,001 - 125,000) 7.52 8.20 8.94 9.74 10.62 117 Block 3 (125,001 - 250,000) 9.39 10.24 11.16 12.16 13.25 118 Block 4 (250,001+) 11.74 12.80 13.95 15.21 16.58 119 Block 3 (125,001 - 250,000) 9.39 10.24 11.16 12.16 13.25 118 Block 4 (250,001+) 11.74 12.80 13.95 15.21 16.58 119 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 119 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 120 Block 2 (100,001 - 250,000) 9.39 10.24 11.16 12.16 13.25 120 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25	109	Block 3 (40,001 - 80,000)	9.39	10.24	11.16	12.16	13.25	14.44
111 Block 1 (0 - 32,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.18 \$12 Block 2 (32,001 - 80,000) 7.52 8.20 8.94 9.74 10.62 113 Block 3 (80,001 - 160,000) 9.39 10.24 11.16 12.16 13.25 114 Block 4 (160,001+) 11.74 12.80 13.95 15.21 16.58 115 Block 1 (0 - 50,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18 \$3.18	110	Block 4 (80,001+)	11.74	12.80	13.95	15.21	16.58	18.07
112 Block 2 (32,001 - 80,000) 7.52 8.20 8.94 9.74 10.62 113 Block 3 (80,001 - 160,000) 9.39 10.24 11.16 12.16 13.25 114 Block 4 (160,001+) 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 15.21 16.58 11.74 12.80 13.95 13.25 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 13.85 1		3" Meter						
113 Block 3 (80,001 - 160,000) 9.39 10.24 11.16 12.16 13.25 11.14 Block 4 (160,001+) 11.74 12.80 13.95 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58	111	Block 1 (0 - 32,000)						\$3.47
114 Block 4 (160,001+) 11.74 12.80 13.95 15.21 16.58 4" Meter 115 Block 1 (0 - 50,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.16 Block 2 (50,001 - 125,000) 7.52 8.20 8.94 9.74 10.62 11.7 Block 3 (125,001 - 250,000) 9.39 10.24 11.16 12.16 13.25 11.8 Block 4 (250,001+) 11.74 12.80 13.95 15.21 16.58 6" Meter 119 Block 1 (0 - 100,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.18 120 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 12.1 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 12.1 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 12.2 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.	112	Block 2 (32,001 - 80,000)	7.52	8.20	8.94	9.74	10.62	11.58
4" Meter 115	113	Block 3 (80,001 - 160,000)	9.39	10.24	11.16	12.16	13.25	14.44
115 Block 1 (0 - 50,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$9.16 Block 2 (50,001 - 125,000) 7.52 8.20 8.94 9.74 10.62 117 Block 3 (125,001 - 250,000) 9.39 10.24 11.16 12.16 13.25 118 Block 4 (250,001+) 11.74 12.80 13.95 15.21 16.58 119 Block 1 (0 - 100,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$9.16 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.25 13.2	114	Block 4 (160,001+)	11.74	12.80	13.95	15.21	16.58	18.07
116 Block 2 (50,001 - 125,000) 7.52 8.20 8.94 9.74 10.62 117 Block 3 (125,001 - 250,000) 9.39 10.24 11.16 12.16 13.25 118 Block 4 (250,001+) 11.74 12.80 13.95 15.21 16.58 6" Meter 119 Block 1 (0 - 100,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.18 120 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 8" Meter 123 Block 1 (0 - 160,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18								
117 Block 3 (125,001 - 250,000) 9.39 10.24 11.16 12.16 13.25 118 Block 4 (250,001+) 11.74 12.80 13.95 15.21 16.58 6" Meter 119 Block 1 (0 - 100,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.120 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 8" Meter 123 Block 1 (0 - 160,000) \$2.26 \$2.46 \$2.68 \$2.68 \$2.92 \$3.18								\$3.47
118 Block 4 (250,001+) 11.74 12.80 13.95 15.21 16.58 6" Meter 119 Block 1 (0 - 100,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.120 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 8" Meter 123 Block 1 (0 - 160,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18								11.58
6" Meter 119 Block 1 (0 - 100,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$3.120 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 8" Meter 123 Block 1 (0 - 160,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18								14.44
119 Block 1 (0 - 100,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18 \$2.20 120 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 3.18 121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 3.18 3.18 3.18 3.18 3.18 3.25 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 3.18 </td <td>118</td> <td>Block 4 (250,001+)</td> <td>11.74</td> <td>12.80</td> <td>13.95</td> <td>15.21</td> <td>16.58</td> <td>18.07</td>	118	Block 4 (250,001+)	11.74	12.80	13.95	15.21	16.58	18.07
120 Block 2 (100,001 - 250,000) 7.52 8.20 8.94 9.74 10.62 121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 8" Meter 123 Block 1 (0 - 160,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18								
121 Block 3 (250,001 - 500,000) 9.39 10.24 11.16 12.16 13.25 122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 15.21 16.58 15.23 Block 1 (0 - 160,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18								\$3.47
122 Block 4 (500,001+) 11.74 12.80 13.95 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 15.21 16.58 1	120	Block 2 (100,001 - 250,000)			8.94	9.74	10.62	11.58
8" Meter 123 Block 1 (0 - 160,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18	121	Block 3 (250,001 - 500,000)	9.39	10.24	11.16		13.25	14.44
123 Block 1 (0 - 160,000) \$2.26 \$2.46 \$2.68 \$2.92 \$3.18	122	Block 4 (500,001+)	11.74	12.80	13.95	15.21	16.58	18.07
		8" Meter						
124 Plock 2 (160 001 400 000) 7.52 9.20 9.04 0.74 10.62								\$3.47
	124	Block 2 (160,001 - 400,000)	7.52	8.20	8.94	9.74	10.62	11.58
								14.44
126 Block 4 (800,001+) 11.74 12.80 13.95 15.21 16.58	126	Block 4 (800,001+)	11.74	12.80	13.95	15.21	16.58	18.07

Appendix 3 City of Edgewater, Florida Water and Wastewater Rate Study

Summary of Existing and Proposed Wastewater and Reclaimed Water Rates

Line		Existing Rates		Proposed Fisca	l Year Ending Se	eptember 30,	
No.	Description	2017	2018	2019	2020	2021	2022
	D 177 (D 4 1 1 4 1	NY/A	0.000/	0.000/	0.000/	0.000/	0.000/
	Proposed Wastewater Rate Adjustments Proposed Reclaimed Rate Adjustments	N/A N/A	9.00% 0.00%	9.00% 0.00%	9.00% 0.00%	9.00% 0.00%	9.00% 0.00%
	110posed Recianned Rate Aujustinents	IV/A	0.0070	0.0070	0.0070	0.0070	0.0070
	RESIDENTIAL						
	Residential - Inside Wastewater						
	Monthly Meter Charge	417.50	015 .00	410.50	420.20	#22.02	#24 00
1	3/4" Meter	\$15.60	\$17.00	\$18.53	\$20.20	\$22.02	\$24.00
2	1" Meter	39.01	42.52	46.35	50.52	55.07	60.03
3	1.25" Meter	54.69	59.61	64.97	70.82	77.19	84.14
4	1.5" Meter	78.03	85.05	92.70	101.04	110.13	120.04
5	2" Meter	124.84	136.08	148.33	161.68	176.23	192.09
6	3" Meter	249.66	272.13	296.62	323.32	352.42	384.14
7	4" Meter	390.10	425.21	463.48	505.19	550.66	600.22
8	6" Meter	780.20	850.42	926.96	1,010.39	1,101.33	1,200.45
9	8" Meter	1,248.33	1,360.68	1,483.14	1,616.62	1,762.12	1,920.71
	Usage Charge						
10	Block 1 (All Usage)	\$6.14	\$6.69	\$7.29	\$7.95	\$8.67	\$9.45
	Residential - Outside Wastewater						
	Monthly Meter Charge						
11	3/4" Meter	\$19.50	\$21.26	\$23.17	\$25.26	\$27.53	\$30.01
12	1" Meter	48.76	53.15	57.93	63.14	68.82	75.01
13	1.25" Meter	68.32	74.47	81.17	88.48	96.44	105.12
14	1.5" Meter	97.53	106.31	115.88	126.31	137.68	150.07
15	2" Meter	156.04	170.08	185.39	202.08	220.27	240.09
16	3" Meter	312.09	340.18	370.80	404.17	440.55	480.20
17	4" Meter	487.63	531.52	579.36	631.50	688.34	750.29
18	6" Meter	975.26	1,063.03	1,158.70	1,262.98	1,376.65	1,500.55
19	8" Meter	1,560.42	1,700.86	1,853.94	2,020.79	2,202.66	2,400.90
	Usage Charge						
20	Block 1 (All Usage)	\$7.67	\$8.36	\$9.11	\$9.93	\$10.82	\$11.79
	MASTER-METERED						
	Master-Metered - Inside Wastewater						
	Monthly Meter Charge						
21	All Master Meter - Per Unit	\$11.71	\$12.76	\$13.91	\$15.16	\$16.52	\$18.01
	Usage Charge						
22	Block 1 (All Usage)	\$6.14	\$6.69	\$7.29	\$7.95	\$8.67	\$9.45
	Master-Metered - Outside Wastewater						
	Monthly Meter Charge						
23	All Master Meter - Per Unit	\$14.64	\$15.96	\$17.40	\$18.97	\$20.68	\$22.54
	Usage Charge						
24	Block 1 (All Usage)	\$7.67	\$8.36	\$9.11	\$9.93	\$10.82	\$11.79

Appendix 3 City of Edgewater, Florida Water and Wastewater Rate Study

Summary of Existing and Proposed Wastewater and Reclaimed Water Rates

Line No. Description Existing Rates 2017 2018 2019 2020 2021 Proposed Wastewater Rate Adjustments Proposed Reclaimed Rate Adjustments N/A 9.00% 9.00% 9.00% 9.00% 9.00% 9.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00	2022 0% 9.00%
Proposed Reclaimed Rate Adjustments N/A 0.00% 0.00% 0.00% 0.00 COMMERCIAL Inside Wastewater	
Proposed Reclaimed Rate Adjustments N/A 0.00% 0.00% 0.00% 0.00 COMMERCIAL Inside Wastewater	
COMMERCIAL Inside Wastewater	0.00%
Inside Wastewater	
-:	
25 3/4" Meter \$15.60 \$17.00 \$18.53 \$20.20 \$22.	02 \$24.00
26 1" Meter 39.01 42.52 46.35 50.52 55.	
27 1.25" Meter 54.69 59.61 64.97 70.82 77.	
28 1.5" Meter 78.03 85.05 92.70 101.04 110.	13 120.04
29 2" Meter 124.84 136.08 148.33 161.68 176.	23 192.09
30 3" Meter 249.66 272.13 296.62 323.32 352.	42 384.14
31 4" Meter 390.10 425.21 463.48 505.19 550.	66 600.22
32 6" Meter 780.20 850.42 926.96 1,010.39 1,101.	33 1,200.45
33 8" Meter 1,248.33 1,360.68 1,483.14 1,616.62 1,762.	12 1,920.71
Usage Charge	
34 Block 1 (All Usage) \$6.14 \$6.69 \$7.29 \$7.95 \$8.	67 \$9.45
Commercial- Outside Water	
Monthly Meter Charge	
35 3/4" Meter \$19.50 \$21.26 \$23.17 \$25.26 \$27.	53 \$30.01
36 1" Meter 48.76 53.15 57.93 63.14 68.	82 75.01
37 1.25" Meter 68.32 74.47 81.17 88.48 96.	
38 1.5" Meter 97.53 106.31 115.88 126.31 137.	68 150.07
39 2" Meter 156.04 170.08 185.39 202.08 220.	
40 3" Meter 312.09 340.18 370.80 404.17 440.	
41 4" Meter 487.63 531.52 579.36 631.50 688.	
42 6" Meter 975.26 1,063.03 1,158.70 1,262.98 1,376.	
43 8" Meter 1,560.42 1,700.86 1,853.94 2,020.79 2,202.	
Usage Charge	
44 Block 1 (All Usage) \$7.67 \$8.36 \$9.11 \$9.93 \$10.	82 \$11.79
RECLAIMED WATER - ALL CLASSES	
All Classes	
Monthly Meter Charge	
45 Base Rate \$9.50 \$9.50 \$9.50 \$9.50 \$9.	\$9.50
Usage Charge	
46 Block 1 (0 - 25,000) \$0.00 \$0.00 \$0.00 \$0.00	00 \$0.00
	31 0.31
	42 0.42

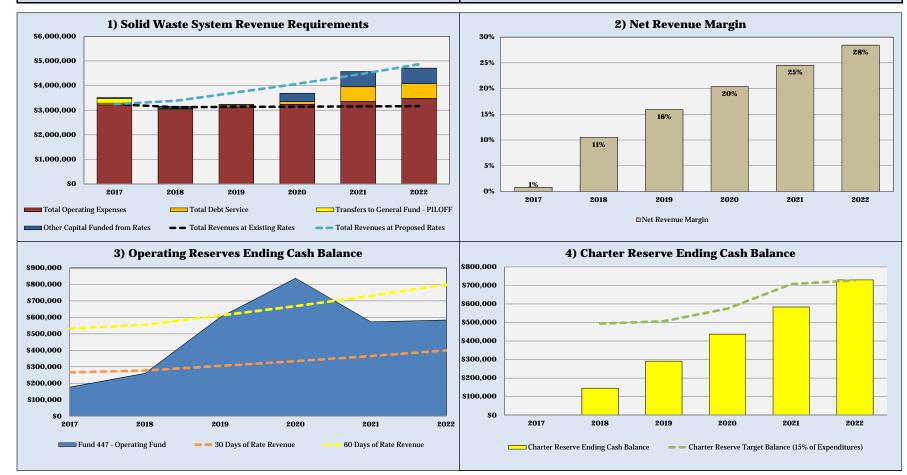


Appendix 4 City of Edgewater, Florida Solid Waste Utility Rate Study



Solid Waste System Financial Dashboards and Performance Metrics

		Fiscal	Year Ending	g September :	30,					Fiscal Year	r Ending Sept	tember 30,		
Description	2017	2018	2019	2020	2021	2022	Description	2017 Base	2017	2018	2019	2020	2021	2022
Recognized Revenue Adjustments:							System Surplus / (Deficiency)		(\$268,752)	\$83,279	\$341,483	\$236,098	(\$264,773)	\$11,245
Solid Waste Collection Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Percent of Rate Revenues		-8.31%	2.47%	9.18%	5.81%	-5.96%	0.23%
Effective Month of Increase	Aug.	Nov.	Oct.	Oct.	Oct.	Oct.								
							Average Residential Bill:							
Recycling Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Solid Waste Collection	\$23.94	\$23.94	\$26.09	\$28.44	\$31.00	\$33.79	\$36.83
Effective Month of Increase	Aug.	Nov.	Oct.	Oct.	Oct.	Oct.	Recycling	3.06	3.06	3.34	3.64	3.97	4.33	4.72
							Total Solid Waste Bill	\$27.00	\$27.00	\$29.43	\$32.08	\$34.97	\$38.12	\$41.55
Combined Adjustment	N/A	8.25%	9.00%	9.00%	9.00%	9.00%	Monthly Increase - Total	N/A	\$0.00	\$2.43	\$2.65	\$2.89	\$3.15	\$3.43
Cumulative Adjustment	N/A	8.25%	17.99%	28.61%	40.19%	52.80%								
,														



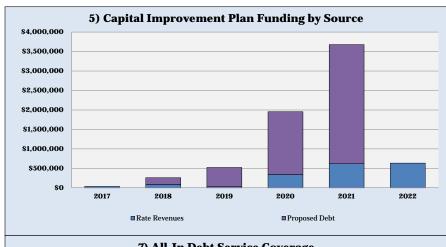


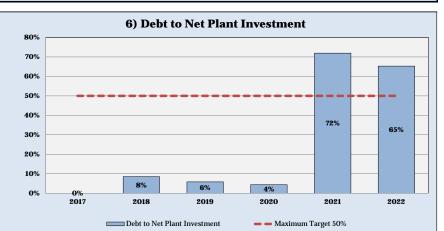
Appendix 4 City of Edgewater, Florida Solid Waste Utility Rate Study

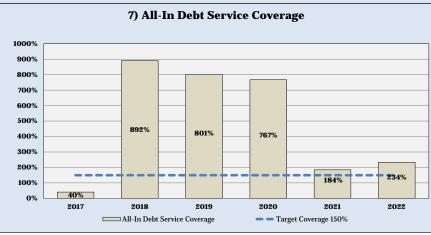


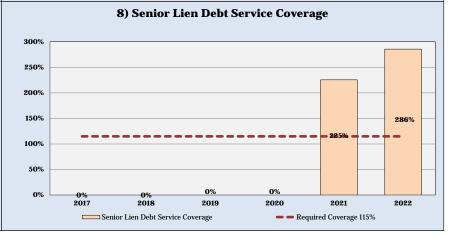
Solid Waste System Financial Dashboards and Performance Metrics

		Fiscal	Year Ending	g September	30,					Fiscal Year	r Ending Sep	tember 30,		
Description	2017	2018	2019	2020	2021	2022	Description	2017 Base	2017	2018	2019	2020	2021	2022
Recognized Revenue Adjustments:							System Surplus / (Deficiency)		(\$268,752)	\$83,279	\$341,483	\$236,098	(\$264,773)	\$11,245
Solid Waste Collection Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Percent of Rate Revenues		-8.31%	2.47%	9.18%	5.81%	-5.96%	0.23%
Effective Month of Increase	Aug.	Nov.	Oct.	Oct.	Oct.	Oct.								
							Average Residential Bill:							
Recycling Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Solid Waste Collection	\$23.94	\$23.94	\$26.09	\$28.44	\$31.00	\$33.79	\$36.83
Effective Month of Increase	Aug.	Nov.	Oct.	Oct.	Oct.	Oct.	Recycling	3.06	3.06	3.34	3.64	3.97	4.33	4.72
							Total Solid Waste Bill	\$27.00	\$27.00	\$29.43	\$32.08	\$34.97	\$38.12	\$41.55
Combined Adjustment	N/A	8.25%	9.00%	9.00%	9.00%	9.00%	Monthly Increase - Total	N/A	\$0.00	\$2.43	\$2.65	\$2.89	\$3.15	\$3.43
Cumulative Adjustment	N/A	8.25%	17.99%	28.61%	40.19%	52.80%								
· ·														









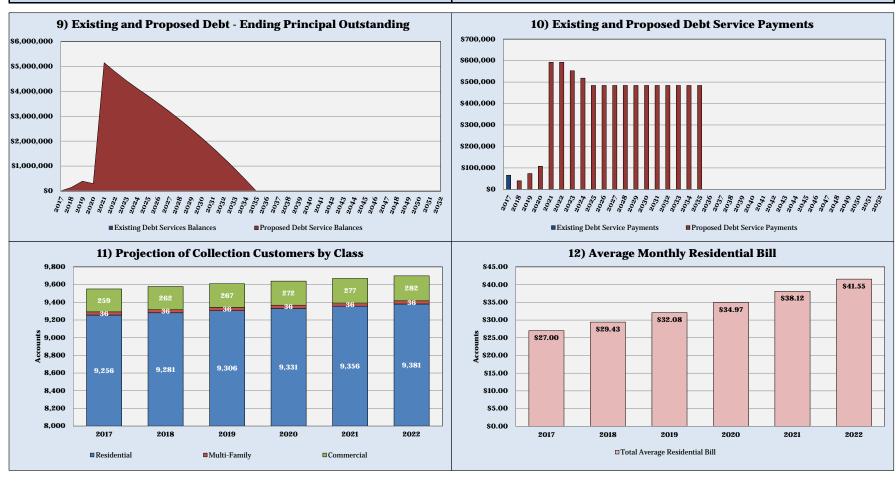


Appendix 4 City of Edgewater, Florida Solid Waste Utility Rate Study



Solid Waste System Financial Dashboards and Performance Metrics

		Fiscal	Year Ending	g September :	30,					Fiscal Year	r Ending Sep	tember 30,		
Description	2017	2018	2019	2020	2021	2022	Description	2017 Base	2017	2018	2019	2020	2021	2022
Recognized Revenue Adjustments:							System Surplus / (Deficiency)		(\$268,752)	\$83,279	\$341,483	\$236,098	(\$264,773)	\$11,245
Solid Waste Collection Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Percent of Rate Revenues		-8.31%	2.47%	9.18%	5.81%	-5.96%	0.23%
Effective Month of Increase	Aug.	Nov.	Oct.	Oct.	Oct.	Oct.								
							Average Residential Bill:							
Recycling Revenue Adjustment	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	Solid Waste Collection	\$23.94	\$23.94	\$26.09	\$28.44	\$31.00	\$33.79	\$36.83
Effective Month of Increase	Aug.	Nov.	Oct.	Oct.	Oct.	Oct.	Recycling	3.06	3.06	3.34	3.64	3.97	4.33	4.72
							Total Solid Waste Bill	\$27.00	\$27.00	\$29.43	\$32.08	\$34.97	\$38.12	\$41.55
Combined Adjustment	N/A	8.25%	9.00%	9.00%	9.00%	9.00%	Monthly Increase - Total	N/A	\$0.00	\$2.43	\$2.65	\$2.89	\$3.15	\$3.43
Cumulative Adjustment	N/A	8.25%	17.99%	28.61%	40.19%	52.80%								



Appendix 5 City of Edgewater, Florida Solid Waste Utility Rate Study

Summary of Existing and Proposed Solid Waste Rates

Line		Existing Rates		Proposed Fisca	Year Ending Se	eptember 30,	
No.	Description	2017	2018	2019	2020	2021	2022
	Proposed Collection Rate Adjustments	N/A	9.00%	9.00%	9.00%	9.00%	9.00%
	Proposed Recycling Rate Adjustments	N/A	9.00%	9.00%	9.00%	9.00%	9.00%
	RESIDENTIAL						
	Monthly						
1	Solid Waste Collection and Disposal [1]:	\$23.94	N/A	N/A	N/A	N/A	N/A
2	Recycling Collection [1]	3.06	N/A	N/A	N/A	N/A	N/A
3	Extra Can Charge (Greater Than 3 Cans, Each Can)	3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
	Annual						
4	Solid Waste Collection and Disposal [1]:	N/A	\$313.08	\$341.26	\$371.97	\$405.45	\$441.94
5	Recycling Collection [1]	N/A	40.08	43.69	47.62	51.91	56.58
	COMMERCIAL / NON-RESIDENTIAL						
6	Solid Waste Collection and Disposal	\$27.16	\$29.60	\$32.26	\$35.16	\$38.32	\$41.77
7	Recycling Collection	3.06	3.34	3.64	3.97	4.33	4.72
8	Extra Can Charge (Greater Than 3 Cans, Each Can)	3.00	3.00	3.00	3.00	3.00	3.00
	SPECIAL PICKUPS						
9	Non Bundled Yard Waste (Up to 4 Cubic Yards)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
10	Per Cubic Yard (Greater Than 4 Cubic Yards)	11.50	11.50	11.50	11.50	11.50	11.50

Footnotes:

^[1] Residential solid waste and recycling services are charged on a monthly basis under the existing rate structure. However, beginning in Fiscal Year 2018 residential solid waste and recycling services will be charged as an annual non-ad valorem assessment. Commercial customers will continue to be charged on a monthly basis.

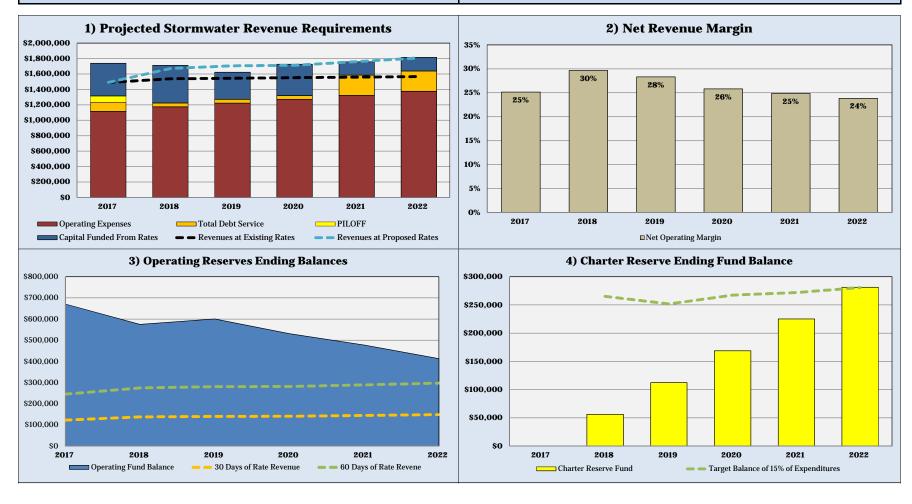


Appendix 6 City of Edgewater, Florida Stormwater Utility Rate Study



Stormwater System Financial Dashboards and Performance Metrics

Description	2017	2018	2019	2020	2021	2022	Description	2017 Base	2017	2018	2019	2020	2021	2022
Recognized Revenue Adjustments: Stormwater Base Fee Effective Month of Increase	0.00% November	11.10% November	0.00% October	0.00% October	2.40% October	2.40% October	System Surplus / (Deficiency) Percent of Rate Revenues		(\$249,972) -16.97%	(\$96,121) -6.13%	\$25,661 1.60%	(\$69,443) -4.31%	(\$54,098) -3.26%	(\$63,825) -3.74%
Stormwater Assessment Fee	0.00%	11.10%	0.00%	0.00%	2.40%	2.40%	Average Residential Bill:							
Effective Month of Increase	November	November	October	October	October	October	Stormwater Base Fee	\$4.90	\$4.90	\$5.44	\$5.44	\$5.44	\$5.57	\$5.70
							Stormwater Assessment Fee	4.10	4.10	4.56	4.56	4.56	4.67	4.78
Combined Adjustment	N/A	10.18%	0.00%	0.00%	2.40%	2.40%	Total Stormwater Bill	\$9.00	\$9.00	\$10.00	\$10.00	\$10.00	\$10.24	\$10.48
Cumulative Adjustment	N/A	10.18%	10.18%	10.18%	12.82%	15.53%	Monthly Increase - Total	N/A	\$0.00	\$1.00	\$0.00	\$0.00	\$0.24	\$0.24



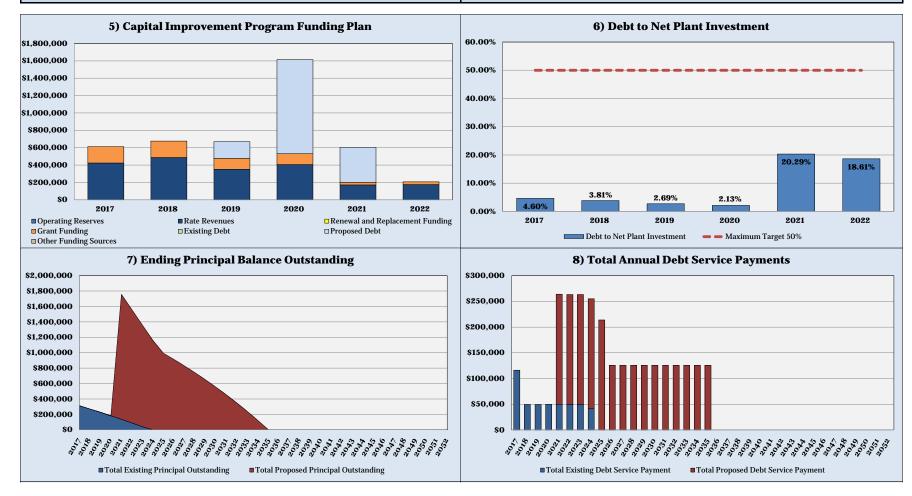


Appendix 6 City of Edgewater, Florida Stormwater Utility Rate Study



Stormwater System Financial Dashboards and Performance Metrics

Description	2017	2018	2019	2020	2021	2022	Description	2017 Base	2017	2018	2019	2020	2021	2022
Recognized Revenue Adjustments: Stormwater Base Fee Effective Month of Increase	0.00% November	11.10% November	0.00% October	0.00% October	2.40% October	2.40% October	System Surplus / (Deficiency) Percent of Rate Revenues		(\$249,972) -16.97%	(\$96,121) -6.13%	\$25,661 1.60%	(\$69,443) -4.31%	(\$54,098) -3.26%	(\$63,825) -3.74%
Stormwater Assessment Fee	0.00%	11.10%	0.00%	0.00%	2.40%	2.40%	Average Residential Bill:							
Effective Month of Increase	November	November	October	October	October	October	Stormwater Base Fee	\$4.90	\$4.90	\$5.44	\$5.44	\$5.44	\$5.57	\$5.70
							Stormwater Assessment Fee	4.10	4.10	4.56	4.56	4.56	4.67	4.78
Combined Adjustment	N/A	10.18%	0.00%	0.00%	2.40%	2.40%	Total Stormwater Bill	\$9.00	\$9.00	\$10.00	\$10.00	\$10.00	\$10.24	\$10.48
Cumulative Adjustment	N/A	10.18%	10.18%	10.18%	12.82%	15.53%	Monthly Increase - Total	N/A	\$0.00	\$1.00	\$0.00	\$0.00	\$0.24	\$0.24



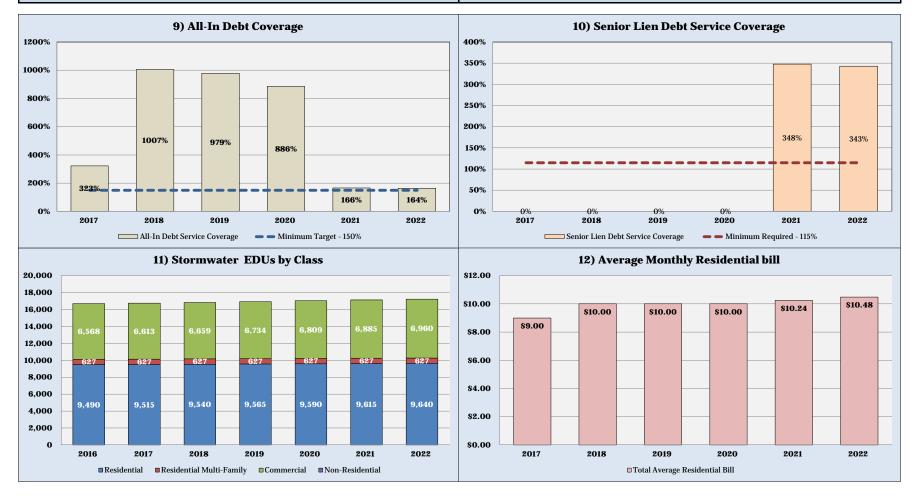


Appendix 6 City of Edgewater, Florida Stormwater Utility Rate Study



Stormwater System Financial Dashboards and Performance Metrics

Description	2017	2018	2019	2020	2021	2022	Description	2017 Base	2017	2018	2019	2020	2021	2022
Recognized Revenue Adjustments: Stormwater Base Fee Effective Month of Increase	0.00% November	11.10% November	0.00% October	0.00% October	2.40% October	2.40% October	System Surplus / (Deficiency) Percent of Rate Revenues		(\$249,972) -16.97%	(\$96,121) -6.13%	\$25,661 1.60%	(\$69,443) -4.31%	(\$54,098) -3.26%	(\$63,825) -3.74%
Stormwater Assessment Fee	0.00%	11.10%	0.00%	0.00%	2.40%	2.40%	Average Residential Bill:							
Effective Month of Increase	November	November	October	October	October	October	Stormwater Base Fee	\$4.90	\$4.90	\$5.44	\$5.44	\$5.44	\$5.57	\$5.70
							Stormwater Assessment Fee	4.10	4.10	4.56	4.56	4.56	4.67	4.78
Combined Adjustment	N/A	10.18%	0.00%	0.00%	2.40%	2.40%	Total Stormwater Bill	\$9.00	\$9.00	\$10.00	\$10.00	\$10.00	\$10.24	\$10.48
Cumulative Adjustment	N/A	10.18%	10.18%	10.18%	12.82%	15.53%	Monthly Increase - Total	N/A	\$0.00	\$1.00	\$0.00	\$0.00	\$0.24	\$0.24



Appendix 7 City of Edgewater, Florida Stormwater Utility Rate Study

Summary of Existing and Proposed Stormwater Rates

Line		Existing Rates	Proposed Fiscal Year Ending September 30,				
No.	Description	2017	2018	2019	2020	2021	2022
	Proposed Revenue Adjustments	N/A	11.10%	0.00%	0.00%	2.40%	2.40%
	RESIDENTIAL						
	Monthly						
1	Stormwater Base Fee [1]	\$4.90	N/A	N/A	N/A	N/A	N/A
2	Stormwater Assessment Fee [1][2]	4.10	N/A	N/A	N/A	N/A	N/A
	Annual						
3	Stormwater Base Fee [1]	N/A	\$65.28	\$65.28	\$65.28	\$66.85	\$68.45
4	Stormwater Assessment Fee [1][2]	N/A	54.72	54.72	54.72	56.03	57.37
	COMMERCIAL / NON-RESIDENTIAL						
5	Stormwater Base Fee [1]	\$4.90	\$5.44	\$5.44	\$5.44	\$5.57	\$5.70
6	Stormwater Assessment Fee [1][2]	4.10	4.56	4.56	4.56	4.67	4.78
7	Contributing Area of a Residential EDU (sq ft)	2,027	2,027	2,027	2,027	2,027	2,027

Footnotes:

^[1] Residential stormwater services are charged on a monthly basis under the existing rate structure. However, beginning in Fiscal Year 2018 residential stormwater services will be charged as an annual non-ad valorem assessment. Commercial customers will continue to be charged on a monthly basis.

^[2] Commercial and non-residential services with site mitigation facilities are not charged the assessment fee.

