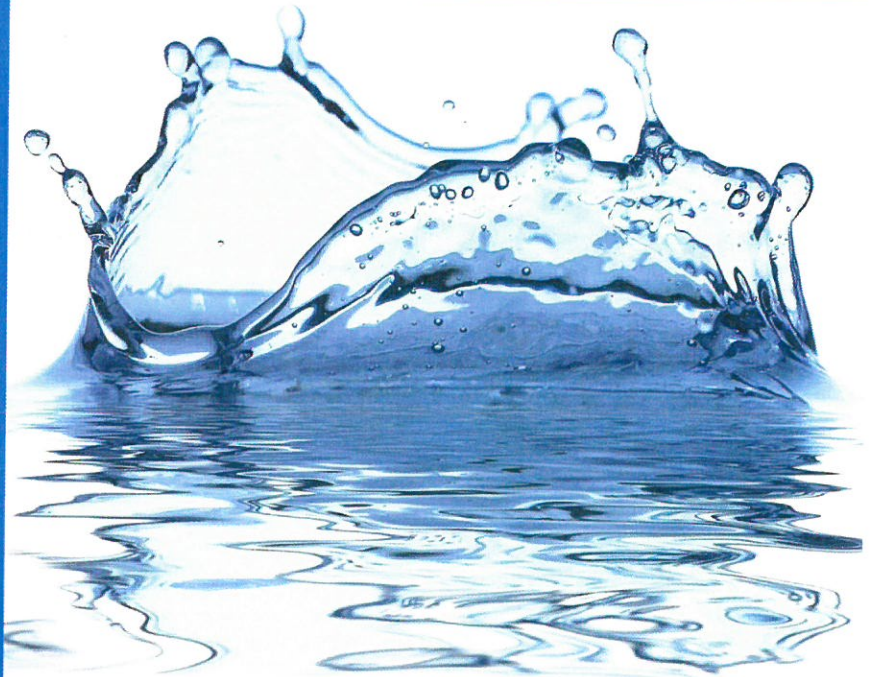




Comprehensive Water and Sewer Rate Study Summary Report



October 17, 2014

Prepared by



Municipal & Financial Services Group

In Association with

Tighe & Bond

Consulting Engineers
Environmental Specialists



Municipal & Financial Services Group

October 17, 2014

Brian Goetz
Deputy Director of Public Works - Utilities
City of Portsmouth
680 Peverly Hill Road
Portsmouth, NH 03801

Dear Mr. Goetz:

The Municipal & Financial Service Group is pleased to submit to the City of Portsmouth the attached Water and Sewer Rate Study Summary Report. This document provides an overview of the process used to complete a comprehensive water and sewer rate study for the City. The report is structured around the various meetings conducted during the study and provides background on the process used to complete the study.

It has been our distinct pleasure to work with and for the City. The assistance provided by the City's staff was essential in the completion of the study. The dedication you and other City staff providing during the study process should be acknowledged and was vital to the completion and success of the study. Thank you for the opportunity to work with and for the City of Portsmouth on this study.

Very truly yours,

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

David Hyder
Vice President
The Municipal & Financial Services Group

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A. Executive Summary

This document was prepared to summarize the work performed by the Municipal & Financial Services Group (“MFSG”) during the comprehensive water and sewer rate study authorized by the City of Portsmouth (“The City”). The study covers approximately a two year period, as our project team has provided ongoing rate support for the development and adoption of water and sewer rates for fiscal years (FY) 2014 and FY 2015. This report provides a summary of the activities completed over this two year period. The following section provides a study background and a summary of the key findings and recommendations developed during the completion of the study.

1. Study Background

The City of Portsmouth provides water and sewer service to residents and businesses located within the City limits, to customers in several surrounding Towns and the Pease International Tradeport. The day-to-day operation and maintenance of the water and sewer systems are managed by the Divisions of Water and Sewer within the City’s Public Works Department. The City accounts for the operations of the water and sewer systems in a separate Water and Sewer Enterprise Fund. As such, the operations and maintenance of the water and sewer utilities are fully supported by the users of the systems through user rates and fees. The Fund includes approximately 46 employees who manage all aspects of the water and sewer systems. The City’s last water and sewer rate study was completed in 2006.

In 2012, the City engaged MFSG to conduct a comprehensive water and sewer rate study. The key objectives for the study were identified as:

- Determine the cost of water and wastewater system services to allow for establishment of usages rates and fees;
- Develop and evaluate alternative rate structures;
- Develop a comprehensive water and sewer rate model;
- Develop a five-year financial plan accounting for capital improvements, resulting debt and operating budgets; and
- Development of public outreach/education and stakeholder input regarding cost of service and rate alternatives.

The objectives for the study were to be accomplished in a transparent and public manner to ensure that all stakeholders and interested parties were aware of the key issues and are allowed to provide input.

2. Summary of Meetings

To ensure that the study was completed in an open and transparent manner, a number public of meetings were conducted during the course of the study. A summary of the meetings conducted during the study are provided below.

- **Public Informational Workshop (12-4-12)** - A workshop intended to engage the public at the beginning of the study. The workshop provided background on the water and sewer systems, an overview of the rate study approach, key policy factors that would be examined during the study and the study schedule.
- **City Council Work Session (2-11-13)** - A work session with the City Council to provide an overview of the water and sewer systems, the rate study process, rate history and community comparisons, policy factors to be evaluated during the study and the study schedule.
- **City Council Public Input Session (3-13-13)** - A public input session with the City Council to review the key policy factors for the rate study including the recommended actions related to each key policy factor.
- **City Council Water and Sewer Budget Work Session (4-16-13)** - A work session with the City Council to present the proposed FY14 budgets and supporting adjustments to rates.
- **City Council Public Input Session (3-19-14)** - A public input session with the City Council to provide an overview of the rate study work completed during the previous year and analysis and recommended actions for each of key policy factors.
- **City Council Water and Sewer Budget Work Session (5-14-14)** - A work session with the City Council to present the proposed FY15 budgets and supporting adjustments to rates and to discuss remaining policy factors.

3. Key Study Findings and Recommendations

To complete the water and sewer rate study, a comprehensive water and sewer rate model was developed. The rate model was used to prepare a long-term forecast of the cost of operating and maintaining the water and sewer systems and to evaluate rate structure policy factors. The rate model served as the primary tool to facilitate the study. Copies of the models developed to support the FY14 and FY15 budgets and rates are provided in Appendix B of this report. Additionally, MFSG completed technical analysis of a number of the City's other charges including capacity use surcharges and wholesale water rates. The calculations for these rates and charges are included in the models and are documents in technical memorandums included in Appendix D of this report.

During the course of the study a number of key findings and recommendations were developed and discussed during the public meetings. The key findings are presented below. It should be noted that the City was aware of a number of the findings prior to the study, but the study provided data to fully support the findings.

- The City has experienced a leveling off/decline in water and sewer consumption within the City's service area. The change in customer usage patterns has had an impact on the revenues of the water and sewer system. The average Portsmouth customer uses approximately 5 hundred cubic feet (HCF) per month as compared to the historical perception that the average customer uses 10 HCF which was based on using State of New Hampshire Department of Environmental Services calculations. The detailed customer usage analysis is presented in Appendix C.
- The City is facing significant capital investments due to the need for repair and replacement of aging infrastructure and the need to comply with regulatory requirements. The capital investments required for the sewer system will have a significant impact on the cost of providing sewer service over the next five to ten years.
- Based on the forecasted cost of operating and maintaining the water system, the City was able to keep rates flat during FY14 and FY15 but will be required to adopt modest inflationary increases in future years (2% to 3% annual increases).
- Based on the forecasted cost of operating and maintaining the sewer system, the City was required to increase rates by 12% in FY14 and 5% in FY15. The City will be required to increase sewer rates annually in the range of 4% to 5% to ensure that the financial health of the Sewer Fund in light of the necessary sewer capital investments.

The key recommendations developed during the course of the study are presented below. It should be noted that all of the recommendations have been adopted by the City.

- The City should continue with the use of a stabilized financial planning approach for adjusting water and sewer revenues. This approach takes a long-term view of each of the funds and adjusts rates in a predictable and stable manner allowing for proactive management of the water and sewer systems.
- The City should maintain a minimum net position within the Water and Sewer Funds of 20% of the annual expenditures within each fund. This net position will allow the City to maintain stability. Additionally, over time we recommend that the maximum amount maintained within each fund should equal no more than 30% of the annual expenditures within each fund.
- The City should update the rate model on an annual basis to allow for a long-term view of the health of each fund and to evaluate future rate adjustments.

- A number of policy factors related to how the City charges for water and sewer service were evaluated during the course of the study. The specific recommendations for each policy factor include the following:
 - Additional Tiers - It was recommended that the City not add additional tiers because of the impact on large water and sewer users and the inability of this approach to assist low income/elderly customers.
 - Irrigation Meter Availability - It was recommended that the City not expand irrigation meter availability to multi-family and commercial customers. Increased availability would result in the need for increases to sewer rates and would be inconsistent with the City's sustainability goals.
 - Multi-Family Condo Billing - It was recommended that the City not provide a tier allowance per dwelling unit for multi-family condo accounts. This approach would require a significant amount of administrative effort on the part of the City and would not result in a true equitable allocation of costs. The City currently allows for individual metering of condo units.
 - Assistance Program - It was recommended that the City consider the adoption of a customer assistance program that would specifically target those within the community that require assistance in paying their water and sewer bills.

B. Public Information Workshop: December 4, 2012

On December 4th, 2012 a public information workshop was held at the Portsmouth Public Library in the Levenson Community Room. The primary purpose of the meeting was to provide the public with a background and overview of the water and sewer systems and the rate study process. A summary of the key topics discussed at the meeting are presented in this section of the report. The specific presentation that provides the detail presented at the workshop is provided in Appendix A.

Water and Sewer Systems and Enterprise Fund Overview

To begin the meeting the public was provided with several of the key reasons as to why the City was undertaking the water and sewer rate study. The primary reasons identified were the reductions in billable consumption experienced within the City, the City's changing water and sewer customer base, rate structure policy issues, regulatory requirements and capital project costs facing the City. The public was then provided with a brief overview of the water and sewer systems including how the City accounts for the systems as Enterprise Funds, the process used for metering and billing customers, the current water and sewer rate structures, the water and sewer system characteristics (number of customers served and system assets), the system cash requirements for each system and the planned capital improvement plans. It was clearly noted during the meeting that the sewer system capital improvements facing the City are substantial with estimates at the time of the meeting totaling over \$75 million.

Rate Study Process

Following the overview and background on the water and sewer systems, the public was provided with the process that would be used to complete the rate study. This included the key components that would be utilized within a financial rate model necessary to complete the study. It was mentioned that the model would take into consideration the usage trends within the City, the specific policy goals identified for the study, each systems revenue needs all while using industry standards and best practices. The public was provided with an overview of the key principles of setting water and sewer rates which include ideas that water and sewer operations are self-supporting, that water and sewer rates are user fees and not taxes and that rates are set on a zero sum basis. Finally, the public was provided with the specific rate setting process that was used for the study, with the general steps being:

- 1) Revenue Requirements - the identification of the cost of providing service
- 2) Cost of Service - allocation of costs to customer classes
- 3) Pricing - determining how the service is priced within a specific rate structure

Several of the key considerations associated with each of the rate setting steps were provided.

Community Comparisons and Rate History

One of the key reasons for the rate study is the fact that the City has experienced reductions in billable consumption. The public was provided with the facts and figures demonstrating how over the past several years, usage within the City's system has been declining with the average usage per customer account declining over 8% since 1999. In addition to the usage figures within the City, the public was provided with data that demonstrates declining usage is occurring on a national level. Appendix C of this report provides a detailed customer usage analysis that was completed by Tighe & Bond to assist with the completion of the rate study. In addition to the customer usage figures, the public was provided with an overview how water and sewer bills within Portsmouth compare to similar localities within New England. The comparison showed that water bills are in the middle of the range with other comparable utilities, while sewer bills are at the higher end of the range.

Potential Policy Changes to Be Evaluated

The presentation outlined several of the key policy changes that would be evaluated during the course of the study. The policy changes discussed included:

- Base charges - The City does not include a base charge for sewer customers.
- Usage Tiers – Should the City modify the two tier approach for water and sewer variable charges?
- Irrigation Meter Charges and Policies – The City only offers irrigation meters to single-family residential customers. Should irrigation meters be offered to all customers?
- Multi-Family Billing – Should allowances within the usage tiers be offered based on number of dwelling units?
- Fire Service Charges – Are the current fire service charges appropriate?

All of the policy changes were reviewed with the caveat that additional policy issues would potentially be reviewed as part of the study.

Study Schedule

The final aspect of the presentation was an overview of the proposed schedule for the rate study which identified key dates with an estimated completion date of April 1 in preparation for the FY14 budget process.

Results and Next Steps

The public workshop provided a comprehensive overview of the City's water and sewer systems, the key issues facing the City's utilities and how the rate study would be used to ensure that the City maintains safe, effective and financially viable water and sewer operations. The meeting provided for a public kickoff to the study and allowed the project team and the City to move forward with the completion of the rate study.

C. City Council Work Session: February 11, 2013

On February 11th, 2013 a City Council work session was held at City Hall. The primary purpose of the work session was to provide the City Council with an overview of the water and sewer rate study and discuss the key policy changes identified for the study. Significant portions of the work session paralleled the information provided during the public information session held on December 12th of 2012. A summary of the key topics discussed at the meeting are presented in this section of the report. The specific presentation that provides the detail presented at the work session is provided in Appendix A.

Water and Sewer Systems Overview

The City Council was provided with a general overview of the City's water and sewer systems. It was pointed out that the City's water and sewer systems are regional with the water system providing service to Newington, Greenland, Rye and New Castle and the sewer system providing service to the New Castle, portions of Rye and Greenland. The Council was also provided with the primary reasons why the City needed to examine water and sewer rates as mentioned above at the public meeting.

Enterprise Fund Accounting, FY13 Budget and Current Rates

Following the overview of the water and sewer systems, the Council was reminded that the water and sewer systems are operated as Enterprise Funds and the specific requirements associated with accounting for the systems in this manner. It was explained that as Enterprise Funds the City accounts for water and sewer operations in a manner similar to a private business and that water and sewer rates must support the operations of each system as there is no outside funding source, such as property taxes.

The Council was provided with the FY13 budget on both a cash and accrual basis, with the key components of the cash requirements identified for each system. The cash requirements for the water system in FY13 were \$8.98 million and for sewer were \$11.3 million. Following the review of the FY13 budget the Council was provided with an overview of the current water and sewer rates in place at the time of the meeting. It was noted that the water rates consist of both a fixed charge based on the size of the customers meter and two tiered variable charges for all meter water usage. The sewer charges include only a variable charge structured in the same manner as the water variable charges (i.e. two-tiers).

Rate Study Process

The City Council was provided with an overview of the rate study process outlining the same principles and steps described previously at the public information workshop.

Factors Impacting Rates

The City Council was provided with an overview of the key factors that are currently impacting the City's water and sewer systems. The key factors discussed included:

- Capital Needs – Water and sewer are capital intensive services, the City infrastructure is aging and regulatory requirements result in significant capital investments.
- Declining Water Usage – Billable consumption has been declining within the City for a number of years resulting in reduced billable revenues.

It was noted that the City is not alone in facing these issues but rather that they are issues the vast majority of utilities across the nation are attempting to address.

Rate and Fee Policy Factors

The vast majority of the City Council work session focused on a number of key rate and fee policy factors that were addressed during the study. Each of the issues was discussed and the project team presented its preliminary recommendation for each item. The policy factors are summarized in Table 1 along with our recommended actions presented at the meeting.

Table 1 - Rate and Fee Policy Factors

Policy Factor	Background	Recommended Action	Basis for Recommendation
Additional Tiers	Should the City add additional tiers to the current and water and sewer rate structure?	Include a new tier providing a minimum quantity of water (0 – 2 units) at a lower rate	Adding a new tier at a lower rate would provide assistance to the smallest users of the system
Base Charges	Are the current base charges appropriate?	Increase percentage of revenue collected from base charges, including addition of base charge for sewer	Rate modeling results calculate base charges at 21% - water, 24% - sewer Industry standard sets base charges for water and sewer structures at approximately 20 to 30%
Irrigation Meter Availability	Should irrigation meters be expanded to multi-family and commercial customers?	No recommendation provided	Key issue for City Council discussion and input
Irrigation Tier	If Irrigation meter use is expanded should Irrigation be charged at an additional peak tier in the water rate structure?	Dependent upon irrigation meter availability	

Multi-Family Condo Billing	Should Multi-Family condo accounts be provided with a usage allowance per tier, based on the number of dwelling units?	No implementation recommended – No action required	<p>Implementing average use per dwelling unit would greatly increase administrative costs.</p> <p>Implementation would shift usage to lower tiers charge, in turn decreasing overall revenues resulting in necessary higher rates.</p> <p>True equity would require individual meters, which is currently allowed.</p>
Fire Protection Charges	Should Fire Protection Charges be increased?	Incrementally increase Hydrant Fees and Fire Line Charges to recommended levels over next five years	<p>Rate modeling analysis calculates 10% of water costs are due to fire protection.</p> <p>Current fire protection charges only generate 3% of water revenues.</p> <p>As a result fire protection charges are currently set at a level well below the cost of providing fire protection services.</p>

The rate and fee policy factors generated a significant amount of discussion at the work session. The discussion revolved primarily around the addition of tier(s) to the rate structure, irrigation meter availability and multi-family condo billing. In most instances there was limited consensus on any of the policy factors.

Results and Next Steps

Based on the feedback provided from the City Council during the work session it was determined that the rate study would proceed forward with the development of water and sewer rates under the current structure, necessary to fund the FY14 budget. The policy issues discussed at the work session would be addressed in the next fiscal year (FY15) given the lack of consensus and time required to address the policy factors prior to budget and rate adoption.

D. City Council Public Input Session: March 13, 2013

On March 13th, 2013 a City Council public input session was held at City Hall. The primary purpose of the public input session was to provide the City Council and the public with an update on the water and sewer rate study (including background and overview), to provide the proposed FY14 budgets for the water and sewer systems and to recommended adjustments to rates. A summary of the key topics discussed at the meeting are presented in this section of the report. The specific presentation that provides the detail presented at the work session is provided in Appendix A.

Water and Sewer Systems Overview and Enterprise Fund Accounting

The City Council and public were provided with a general overview of the water and sewer systems, highlighting the fact that the City maintains a regional water system serving 7,980 accounts and a sewer system serving 6,336 accounts. The Council was reminded and the public informed that the water and sewer systems are operated as Enterprise Funds and the specific requirements associated with accounting for the systems in this manner. It was explained that as Enterprise Funds the City accounts for water and sewer operations in a manner similar to a private business and that water and sewer rates must support the operations of each system as there is no outside funding source, such as property taxes.

Rate Study Overview

Following the brief background discussion, an overview of the rate study was provided. This included identification of the key components of the study and how the financial model developed during the study brought all of the components together to allow for a comprehensive financial assessment of the water and sewer systems.

At this meeting the primary goal for the rate study was provided. The goal of the study was to:

Provide long-term financial health, stability and predictability within the City's water and sewer enterprise funds, while appropriately pricing water and sewer service based on the costs incurred by the City.

As mentioned in the goal of the study, one of the keys aspects of the study was to provide financial stability and predictability. It was mentioned that the rate model serves as the key tool to assist in helping to meet this goal by providing long-term planning. The rate model allows for water and sewer rates to be adjusted using a stabilized financial plan approach, as compared to jumping rates up and down based on annual cash needs. This aspect of the model was emphasized because this type of approach had not been used by the City in the past (i.e. gradual rate increases to provide stability).

Proposed FY14 Water Enterprise Fund Budget and Rates

The City Council and public were provided with an overview of the proposed Water Fund budget for FY14 on both a cash and accrual basis. The proposed cash based Water Fund budget was identified as approximately \$9.55 million. The key components of the budget (identified as the revenue requirements) were outlined as the personnel costs, other operating (chemicals, energy, repairs, etc.), capital outlay and debt service. It was explained that the financial model was used to forecast the components of the revenue requirements over a ten-year period. For presentation purposes, a five-year forecast of water revenue requirements (FY14 – FY19) was provided along with the estimated revenues from water rates at the time (FY13 water rates).

The analysis showed that the water revenues would only fund the water revenue requirements in FY15, each following year the revenues would not be sufficient to fund the water system, with average loses of about \$700k per year. Two alternative approaches to addressing the shortfalls were presented including; a breakeven approach that would increase and decrease rates based on annual cash needs and a stabilized financial plan approach. It was recommended that the City gradually adjust water rates in future years to fund the water system. To facilitate this approach, the City would be required to use a portion of its unrestricted net assets within the Water Fund. It was mentioned that this was an acceptable approach but that we recommend that the City maintain unrestricted net assets within a range of 20% to 30% of the annual Water Fund budget.

The recommended water rate adjustments assumed no increase in FY14 followed by annual increases of 3%. Given the recommendation for no water rate increase, it was mentioned that the water rates in place in FY13 would remain the same in FY14.

Proposed FY14 Sewer Enterprise Fund Budget and Rates

The proposed Sewer Fund budget and forecast were presented during the meeting. Similar to the Water Fund the key components of the Sewer Fund revenue requirements were identified. It was mentioned that the revenue requirements for the Sewer Fund are anticipated to increase substantially over the next five years due primarily to the new debt issued to fund the wastewater treatment plant upgrades (estimated at \$62.5 million when presented at the meeting). It was demonstrated that given these significant cost increases, current sewer revenues would need to be adjusted significantly to meet the funding needs. Breakeven rate increases and a stabilized financial plan approach were both presented. The stabilized financial plan approach was recommended. Under this approach, a 12% increase in sewer rates was recommended for FY14 followed by 2 years of 11% increases and 2 years of 5% increases. Under this approach the City would utilize a portion of the unrestricted net assets in the Sewer Fund but maintain the recommended 20% to 30% of annual budget in the fund.

The sewer rates under the recommended 12% increase were presented to the City Council and public for review. The Tier 1 rate was recommended to increase from \$9.54 per hundred cubic feet (HCF) to \$10.68 per HCF and the Tier 2 rate would increase from \$10.49 per HCF to \$11.75 per HCF.

Results and Next Steps

As a public input session the City Council did not provide its input on the presentation but rather listened to comments from the public. There was limited public input regarding the information presented at the meeting. The next steps identified at the meeting included finalizing the water and sewer budget and rates for FY14 to be brought back to the City Council for adoption during the budget process in April. It was mentioned that in the fall of 2013 a City Council work session would be held to review the rate model policy factors discussed at the February 11 City Council work session. The rate model would be modified to incorporate policy changes approved by the City council for preparation on the FY15 budget.

E. City Council Water and Sewer Budget Work Session: April 16, 2013

On April 16th, 2013 a City Council Water and Sewer Budget work session was held at City Hall. The primary purpose of the budget work session was to review the proposed Water and Sewer Enterprise Fund budgets and rates for FY14. The information presented at the meeting was similar to the information presented at the March 13th public input session. The meeting was conducted in a manner that allowed the City Council to provide input on the budget and rates. A summary of the key topics discussed at the meeting are presented in this section of the report. The specific presentation that provides the detail presented at the work session is provided in Appendix A.

Rate Study Overview

To begin the meeting the City Council was provided with a brief overview of the rate study. This included reminding the Council of the meetings that had been held to date, the goal of the utility rate study (mentioned in the previous section of this report) and the components of the rate model. The Council was also provided with an overview of the various components of the water and sewer system revenue requirements and how the financial rate model was used to forecast the revenue requirements. The approaches that can be used to adjusting water and sewer rates were reviewed with the City Council. This included discussion of the use of the breakeven approach, where rates are increased or decreased annually based on cash flow needs, and the use of a stabilized financial plan that provides for more predictable and steady rate adjustments.

To provide specific recommendations related to the use of the stabilized financial plan the Council was provided with recommendations that the City increase net assets or utilize net assets to stabilize user rates from year to year while maintaining a minimum unrestricted net asset balance between 20% - 30% of the fiscal year's cash requirements. The use of this recommended approach would allow for financial stability and predictability within the water and sewer funds. The Council was provided with a reminder of how the water and sewer systems are accounted for (as Enterprise Funds) and the requirements associated with this type of accounting. Lastly, the current and projected staffing for the water and sewer systems was reviewed. It was mentioned that the current staffing levels (FY13) include 47.3 positions and that this would increase to 48.5 positions in FY14.

Proposed FY14 Water Enterprise Fund Budget and Rates

The City Council was presented with the proposed budget for the Water Fund for FY14. The budget was the same as the one presented at the March 13th public input session totaling approximately \$9.55 million. The slides in Appendix A for the April 16th meeting present the detailed revenue requirements. In addition the key operational budget changes were outlined. These include increases from FY13 to FY14 in: sludge and grit removal of \$100k, chemicals of \$103k, health insurance of \$45k and retirement benefits of \$23k. The planned capital projects for FY14 were also reviewed. The planned capital projects for FY14 totaled \$2.14 million and the City planned to cash fund all of the projects from current water revenues. It was noted that the annual water line replacement project accounts for the majority of the water capital costs at \$1.8 million.

To fund the water system revenue requirements, it was recommended that the City gradually adjust water rates in future years. The recommended water rate adjustments assumed no increase in FY14 followed by annual increases of 3%. Given the recommendation for no water rate increase, we recommended that the current water rates remain in place in FY14.

The Council was also provided with a breakdown of the sources of water revenues proposed for FY14 which include user fees at \$8 million, miscellaneous fees at \$550k, use of unrestricted assets of \$900k and special agreements at \$42k.

Proposed FY14 Sewer Enterprise Fund Budget and Rates

The proposed Sewer Fund budget and forecast were presented during the meeting. The same cash based budget was presented as the at the March 13th public input session, which totaled \$12.2 million. In addition the key operational budget changes from FY13 to FY14 were outlined. These include increases in: reallocation of personnel costs from Water Fund \$180k, utilities of \$121k, chemicals of \$76k, health insurance of \$34k and retirement benefits of \$50k. The FY14 capital improvement projects were also reviewed. The capital plan included \$880k in cash funded projects and \$6.0 million projects that the City planned to fund with bond proceeds. The bond funded projects included upgrades at the Peirce Island and Pease Wastewater Treatments plants. To fund the sewer system revenue requirements it was recommended that the City increase sewer rates by 12% in FY14. The sewer rates, under the recommended 12% increase were presented to the City Council and public for review. The Tier 1 rate was recommended to increase from \$9.54 per hundred cubic feet (HCF) to \$10.68 per HCF and the Tier 2 rate would increase from \$10.49 per HCF to \$11.75 per HCF.

The Council was also provided with a breakdown of the sources of sewer revenues proposed for FY14 which include user fees at \$11.3 million, miscellaneous fees at \$208k, rate stabilization reserve of \$1.8 million, state aid grant of \$412K, Pease payback toward debt of \$153k and special agreements at \$200k.

Lastly, the Council was provided with sample sewer a sample sewer bill for a City of Portsmouth customer using 5 hundred cubic feet (or 5 units) per month. It was noted that 66% of the City's customers use 5 units or less per month. The sample bill demonstrated that the sewer bill for this customer in FY13 was \$47.70 and it would increase by \$5.70 to \$53.40 under the proposed FY14 sewer rates.

Results and Next Steps

There was a significant amount of discussion regarding the water and sewer rates with the City Council. The specific questions asked by the Council members included:

- What is the actual breakdown of water usage per tier within the City?
- What is an average customer's water and sewer bill?
- If customers are using less water why aren't costs less?

- Can the City charge separate irrigation rates for non-profits

It was mentioned that answers to these specific questions would be addressed as part of the FY15 budget process. The next steps identified at the meeting included the presentation by staff of the utilities budget for adoption by the City Council.

F. City Council Public Input Session: March 19, 2014

On March 19, 2014 a City Council public input session was held at City Hall. This meeting was conducted during the second year of the rate study, following the adoption of the FY14 Water and Sewer Fund budgets and adjustments to the FY14 sewer rates. The primary purpose of the public input session was to discuss the key policy factors reviewed with the Council during the FY14 water and sewer rate setting process. A summary of the key topics discussed at the meeting are presented in this section of the report. The specific presentation that provides the detail presented at the work session is provided in Appendix A.

Overview of Systems and Background on FY14 Rate Work

The City Council and the public were provided with an overview of the water and sewer systems. This overview provided information on where the City provides service and the physical assets that make up the water and sewer systems. In addition to the overview of the systems, a brief background on the work completed as part of the FY14 rate study was reviewed. This included the reasons why the study was completed and the number of public meetings that had been held to discuss the study. The Council and the public were provided with an overview of the current water and sewer rates which included the adjustment to sewer rates which were adopted by the City for FY14 as recommended as part of the rate study.

Water Use Demographics

Following the overview, the Council and public were provided with information regarding the water use demographics within the City's service area. It was mentioned that this is important information due the changing water usage patterns within the service area and the resulting impact on water and sewer revenues. The data provided demonstrated that the average residential customer within the City uses approximately 5 hundred cubic feet per month (5 HCF or units). The overall water demand trends where presented which demonstrate a flattening of demand within the City which is at least partially due to the City water efficiency efforts. It was also mentioned that the way regulatory agencies measure "average use" has evolved for Single-Family Residential (SFR) customers. Prior to 2012 the New Hampshire Department of Environmental Services (NHDES) Drinking Water Bureau published average use for SFR as 275 gallons per day. In 2012 the Water Bureau reduced the average use for SFR to 185 gallon per day. The NHDES Wastewater Bureau current uses 240 gallon per day for SFR where the City's average SFR customer uses approximately 123 gallon per day. The detailed water and sewer usage analysis is presented in Appendix C.

Enterprise Fund Accounting, FY14 Budgets and Approaches to Adjusting Rates

Similar to the previous meetings with the public and the Council, the basics of Enterprise Fund Accounting were reviewed. The presentation also included a brief over of the FY14 budgets for water and sewer and a refresher on the two approaches to adjusting water and sewer rates with

mention of the stabilization approach developed as part of the rate study and recommended for consideration moving forward into the FY15 budget process.

Rate and Fee Policy Factors

The primary focus of the public input session was to provide the City Council and the public with specific responses to the questions raised by the Council during the FY14 work session and to provide an analysis of the key rate and fee policy factors discussed during this work session. The responses to the Council questions are highlighted below.

Question: What is the actual breakdown of usage per tier?

Answer: The detailed usage by 1 unit increments was provided at the meeting. The analysis showed that the vast majority of customers use 5 units or less per month. The detailed usage table is shown in Appendix A within the presentation for March 19th, 2014 meeting.

Question: What does a typical customer pay for water and sewer service?

Response: It was mentioned that in historical discussions regarding water and sewer rates 10 units per month were used as the typical customers water use to determine a typical water and sewer bill. However given the usage analysis, it was demonstrated that the average customer does not use this amount of water but rather about half this amount at 5 units. Therefore an average customers' water bill is \$25.70 and sewer bill is \$53.40. The bill for a smaller user (using 2 units per month) is \$13.25 for water and \$21.37 for sewer.

Question: Customers are using less water, why aren't costs less?

Response: It was mentioned that in the short-term (5 to 7 years), usage reductions have limited impact on costs because the majority of the costs of operating the systems are fixed. It was estimated that approximately 92% of the water system revenue requirements are fixed. These fixed costs would include personnel, administrative overhead, existing debt service and capital investments related to regulatory requirements and replacement of existing assets. It was mentioned, however, that in the long-term, reduced water use can have a significant impact on costs due to capital cost avoidance. If the City is not required to bring new sources of water supply on line or expand capacity at existing facilities, the City would see significant savings due to reduced water demands.

Question: Can the City have a separate irrigation rate for non-profits?

Response: It was mentioned that one of the key principles of water and sewer rates and fees are that they are based on cost of providing service. As such, unless it can be determined that it costs less to provide water to non-profit customers that irrigate, a separate rate would violate this principle.

After addressing the specific questions raised by the City Council, the rate model key policy factors were reviewed. It should be noted that based on the discussion at previous work sessions the key rate policy factors were narrowed down to three key factors. The following section of the report outlines the policy factor discussion.

Policy Factor #1 - Should additional tiers be added to the current water and sewer rate structure?

To evaluate this policy factor, a third low usage tier was developed in the financial model and presented during the meeting. The additional tier would be for 0 to 3 units of water and be priced at a lower rate. To ensure that the same amount of revenue would be raised the remaining tier would need to be increased as demonstrated in Table 2.

Table 2 – Water and Sewer Rates with Additional Tiers

	Water Rate Structure		Sewer Rate Structure	
	2-Tiered Rates	3-Tiered Rates	2-Tiered Rates	3-Tiered Rates
Tier 1: 0-3 Units	\$4.15 per unit	\$3.83	\$9.54 per unit	\$8.58
Tier 2: 3 – 10 Units		\$4.19		\$11.18
Tier 3: Over 10 Units	\$5.00 per unit	\$5.04	10.49 per unit	\$12.13
Irrigation: All Usage	\$5.00 per unit	\$5.04	n/a	n/a

To demonstrate the impact of the change from 2-tiered rates to 3-tiered rates, sample water and sewer bills were presented for a wide range of customers with differing usage patterns. The analysis revealed that while a significant number of residential customers would see modest reductions in their water and sewer bills under the 3-tiered rates, large customers would see sizable increases. It was recommended that the Council continue to consider adding an additional tier and take up the issue again at the time the budget work session.

Policy Factor #2 - Should irrigation meters be expanded to multi-family, commercial and non-profit customers?

It was mentioned that the City currently has 241 irrigation accounts within the water system. If the City were to expand the availability of irrigation meters, it was estimated that due to the reduction in billable sewerage amount sewer rates would have to increase by approximately 8.7%. Additionally, the fact that the expansion of irrigation meter availability would not encourage efficient use of water was brought to the Council attention since this practice would not be consistent with the City’s sustainable practice goals. Due to these issues it was recommended that the City not expand irrigation meter availability.

Policy Factor #3 - Should multi-family condo accounts be provided with a usage allowance per tier, based on the number of dwelling units?

It was explained that under the City’s current approach to billing multi-family condo accounts with a single meter, that the account is given 10 units at the lower usage rate and all remaining

consumption is billed at the higher usage rate. This is the approach the City uses for single-family, commercial and industrial accounts. Due to the fact that multiple water users dwelling units are served by the single meter brings to question whether each housing unit should be considered an individual account and provided with a usage allowance per tier. It was explained that the City could provide a usage allowance per account but that several concerns with using this approach would have to be addressed. These concerns include:

- The City would need to confirm the number of occupied dwelling units for each multi-family account.
- Implementation of providing a usage allowance per dwelling unit would greatly increase the administrative costs to the City.
- Implementation would shift usage to the lower tier charge which would reduce overall revenues resulting in necessary increases in water rates.
- The approach would not provide true equity because it would not account for the fact that one unit may use substantially more water than another unit.

It was mentioned that the only true way to provide equity would be to require individual meters within these condo complexes. Due to the concerns mentioned above, it was recommended that the City not implement a per unit usage allowance for multi-family condos.

Results of Meeting and Next Steps

The City Council agreed with the recommendations provided regarding the key policy factors but provided a significant amount of input related to the addition of tiers to the water and sewer rate structures. Specifically, the Council requested that more than 3 tiers be considered, requesting that a 4th tier be modeled for high water and sewer users. It was mentioned that when the FY15 water and sewer budget and rates were brought back for consideration as part of the budget process, additional tiers would be presented for Council consideration.

G. City Council Water and Sewer Budget Work Session: May 14, 2014

On May 14th, 2014 a City Council Water and Sewer Budget work session was held at City Hall. The primary purpose of the work session was to provide the City Council with the proposed FY15 water and sewer budgets, to present proposed adjustments to rates and to address the outstanding rate structure policy factor. A summary of the key topics discussed at the meeting are presented in this section of the report. The specific presentation that provides the detail presented at the work session is provided in Appendix A.

Water and Sewer Fund Highlights for FY15

To begin the meeting the City Council was provided with a brief overview of the water and sewer systems and how the City accounts for the systems as Enterprise Funds. The number of employees within each fund was provided (water with 23.35 employees and sewer with 26.95). To conclude the overview the key challenges facing the Water and Sewer Funds were outlined. These include:

- Aging Infrastructure – Significant portions of the water and sewer systems are near or at their useful lives and therefore the City will be required to address ongoing asset replacement needs.
- Regulatory Compliance – Regulatory requirements continue to evolve requiring a greater and greater level of system investment to ensure compliance.
- Evolving Technology and Complexities – Water and sewer treatment facilities are becoming ever more complex and require skilled staff.
- Major Capital Projects – The City is facing several key capital projects including the Peirce Island Wastewater Facility Upgrade, water and sewer pipe replacements and the Hobbs Hill water tank replacement.

It was mentioned that all of the factors must be considered during the budget development process and are factored into the City's water and sewer rate model.

Proposed FY15 Water Enterprise Fund Budget and Rates

The City Council was presented with the proposed budget for the Water Fund for FY15. The proposed Water Fund budget cash requirements totaled approximately \$8.96 million. The key components of the budget were outlined as presented in Table 3.

Table 3 - FY15 Water Fund Budget Cash Requirements

Budget Category	Budget Amount	Percentage of Budget
Personnel Costs	\$2,097,363	23.41%
Other Operating Costs	\$2,717,158	30.33%
Capital Outlay	\$1,459,000	16.29%
Debt Service	\$2,684,241	29.97%
Total Budget	\$8,957,763	100%

Detail was provided regarding the specific water capital projects that were included in the FY15 budget. The budget included \$1.46 million worth of projects that would be cash funded and \$7.3 million in bond funded water projects. The two largest projects included the Hobbs Hill water tank replacement (\$3.5 million) and the Maplewood Avenue waterline replacement (\$3.3 million).

The key changes in the FY15 Water Fund budget were provided in comparison to the FY14 budget. The most significant changes were a 37.4% reduction in capital projects (totaling \$0.87 million) and increases in principal and interest of approximately \$0.33 million. The total estimated revenues for the Water Fund by type were presented. Table 4 provides a summary of the revenues.

Table 4 - FY15 Water Fund Budgeted Revenues

Revenue Category	Budget Amount	Percentage of Budget
Water Consumption Charges	\$7,433,983	82.99%
Meter Fees	\$737,390	8.23%
Other Fees	\$733,000	8.18%
Special Agreement	\$44,040	0.49%
State Revenues	\$9,350	0.10%
Total Revenues	\$8,957,763	100%

As demonstrated in Table 4 the vast majority of the water revenues are generated from the water consumption charges at almost 83% of total revenues. Based on the review of the Water Fund within the rate model, it was determined that the City would not need to adjust water rates to support the FY15 budget. Given the recommendation for no water rate increase, the current water rates remain in place in FY15.

Proposed FY15 Sewer Enterprise Fund Budget and Rates

The City Council was presented with the proposed budget for the Sewer Fund for FY15. The proposed Sewer Fund budget cash requirements totaled approximately \$13.34 million. The key components of the budget were outlined as presented in Table 5.

Table 5 - FY15 Sewer Fund Budget Cash Requirements

Budget Category	Budget Amount	Percentage of Budget
Personnel Costs	\$2,440,161	18.29%
Other Operating Costs	\$4,274,759	32.05%
Capital Outlay	\$1,387,000	10.40%
Debt Service	\$5,236,796	39.26%
Total Budget	\$13,338,716	100%

Detail was provided regarding the specific sewer capital projects that were included in the FY15 budget. The budget included \$1.2 million worth of projects that would be cash funded and \$2.0

million in bond funded sewer projects. The single largest sewer project scheduled for FY15 was Pease Wastewater Treatment Facility upgrades at \$1.0 million.

The key changes in the FY15 Sewer Fund budget were provided in comparison to the FY14 budget. The most significant changes were a 22% increase in principal on debt (totaling \$0.65 million) and increases in capital projects of approximately \$0.26 million. The total estimated revenues for the Sewer Fund by type were presented. Table 6 provides a summary of the revenues.

Table 6 - FY15 Sewer Fund Budgeted Revenues

Revenue Category	Budget Amount	Percentage of Budget
Sewer Consumption Charges	\$13,899,608	93.39%
Special Agreements	\$388,249	2.61%
State Aid Grants	\$310,359	2.09%
Miscellaneous Fees	\$282,500	1.90%
Interest on Investments	\$3,000	0.02%
Total Revenues	\$14,883,716	100%

Similar to the water system, the vast majority of the revenues in the Sewer Fund are generated from consumption charges at almost 94% of total revenues. Based on the review of the Sewer Fund within the rate model, it was determined that the City would need to adjust sewer rates by 5% in FY15 to support the FY15 budget and to provide rate stability in subsequent years as the City undertakes significant sewer system capital projects.

The sewer rates, under the recommended 5% increase were presented to the City Council. The Tier 1 rate was recommended to increase from \$10.68 per hundred cubic feet (HCF) to \$11.21 per HCF and the Tier 2 rate would increase from \$11.75 per HCF to \$12.34 per HCF.

Rate Model Status

The City Council was provided with an overview of the rate model study including the key components of the study and the history on the meetings conducted in support of the rate model and rate study process. The approaches to adjusted water and sewer rates were reviewed with the Council with explanation that a stabilized financial plan approach had been recommended the prior year as part of the rate study and that we recommended that the City continue to use this approach to adjusting water and sewer rates. The use of this approach was presented for the Water Fund demonstrating the Water Fund revenue requirements and the projected revenues with modest increases of 0% in FY15, followed by two years of 2% increases in FY16 and FY17 and 3% increases in FY18 and FY19. The current and projected water bill for an average Portsmouth customer using 5 units was presented. The current bill at this usage level is \$25.70 and would increase to \$27.85 by FY19 based on the projected water rate increases.

The rate stabilization approach was also presented for the Sewer Fund. Under this approach to funding the sewer system revenue requirements, sewer revenues would be increased annually at

5% in FY15, FY16 and FY17. The increases would be reduced to 4% per year in FY18 and FY19. The current and projected sewer bill for an average Portsmouth customer using 5 units was presented. The current bill at this usage level is \$53.40 and would increase to \$66.85 by FY19 based on the projected sewer rate increases. It was mentioned that the average customer would experience a \$2.66 per month increase based on the proposed FY15 rates.

Policy Discussion

The Council was presented with a summary of the policy factors discussed at the public input session meeting held on March 19th. Per the request of the Council, the policy factor related to the addition of tiers to the water and sewer rate structures was brought back for review. At this meeting two options for adding tiers to the rate structures were presented and discussed. The options included the following:

- Adding a third tier as presented at the March 19th public input session (as presented in Table 2 in the previous section of this report).
- Adding a third and fourth tier, with the fourth tier being targeted towards large water and sewer users.

The rates under the four tier approach are presented in Table 7.

Table 7 – Water and Sewer Rates with Four Tiers

	Water Rate Structure		Sewer Rate Structure	
	2-Tiered Rates	4-Tiered Rates	2-Tiered Rates	4-Tiered Rates
Tier 1: 0-3 Units	\$4.15 per unit	\$3.07	\$9.54 per unit	\$7.61
Tier 2: 3 – 10 Units		\$4.14		\$9.56
Tier 3: 10 - 100 Units	\$5.00 per unit	\$5.03	10.49 per unit	\$11.51
Tier 4: Over 100 Units		\$5.34		\$14.83
Irrigation: All Usage	\$5.00 per unit	\$5.34	n/a	n/a

It was mentioned that the addition of the 3rd and 4th tiers would shift costs to customers that use a larger quantities of water. To provide some context in terms of the percentage of City’s customers using water within the various tiers Table 8 was presented at the meeting.

Table 8 – Customer Demographics in Tiers

Current 2-Tiered Rates	% of Customers	3-Tiered Rates	% of Customers	4-Tiered Rates	% of Customers
Tier 1: 0- 10 Units	81.85%	Tier 1: 0 – 3 Units	29.95%	Tier 1: 0 – 3 Units	29.95%
		Tier 2: 3 – 10 Units	52.26%	Tier 2: 3 – 10 Units	52.26%
Tier 2: Over 10 Units	18.15%	Tier 3: Over 10 Units	18.15%	Tier 3: 10 – 100 Units	16.02%
				Tier 4: Over 100 Units	2.13%

It was mentioned, as shown in Table 8, that the vast majority of the City’s customers use 10 units or less per month. Only a small portion of the City’s customers would fall into the 4th tier (approximately 2.13%). However it was mentioned that the City generates a significant portion of its water and sewer revenues from commercial and industrial customers that typically use large quantities. Table 9 presents the revenue breakdown by type of customer under the City’s two-tiered rate structure.

Table 9 - Consumption Charge Revenue Breakdown

Customer Class	Water	Sewer
Single Family Residential	23%	23%
Multi-Family Residential	13%	17%
Commercial	37%	34%
Industrial	25%	25%

As Table 9 demonstrates nearly 60% of revenues are generated by commercial and industrial customers while these classes only account for 13% of the City’s customers. It was pointed out that these two customer classes are already bearing a significant portion of the City’s cost of operating and maintaining the water and sewer systems and that adding additional tiers would further shift costs to these customers. To demonstrate this point a number of sample customer bills were presented for each of the rate structure options. The bills demonstrated that large multi-family, commercial and industrial customers would experience tremendous bill increases with some customers experiencing an annual increase of over \$100k.

Several observations were presented regarding the addition of tiers to the rate structures. The general observations include that adding one or two tiers to the current rate structure would result in slightly reduced water and sewer bills for the vast majority of Portsmouth customers. However, the reduction in revenue from a significant number of users would be made up for by large volume water and sewer customers and as a result there would be a significant shift in costs to larger volume users. Based on the analysis it was recommended that the City maintain its current rate structure. The recommendation was made because of the fact that the shift of costs to large volume users in the City would be significant with potentially negative results, such as losing a large employer. Additionally, large multi-family complexes often house low income and/or elderly residents. Lastly, there is a limited cost of service basis to shift costs to larger users.

Results and Next Steps

There was a significant amount of discussion regarding the presentation on the additional tiers. In general the City Council supported the recommendation to maintain the 2-tier rate structure approach. However, the Council expressed concern regarding the affordability of water and sewer service. It was mentioned that the use of a rate structure to attempt to address affordability has a number of consequences and is generally difficult to use to target those in need. It was pointed out that the City may want to consider adopted an affordability program as a means to help those that have difficulty paying water and sewer bills. While the City current does have a number of

avenues to help those in need, an affordability program could be a way to further provide support. The Council directed the City staff to examine other affordability programs provided by other Cities around the United States and to report back to the City with a program that would be appropriate for the City of Portsmouth. In addition to consider an affordability program, the City would take up the proposed budget and sewer rate increase as part of the budget adoption.

APPENDICES

Appendix A - Meeting Presentations

City of Portsmouth Water and Sewer Rate Study



**Public Informational Meeting
December 4, 2012**

**Levenson Community Room
Portsmouth Public Library**

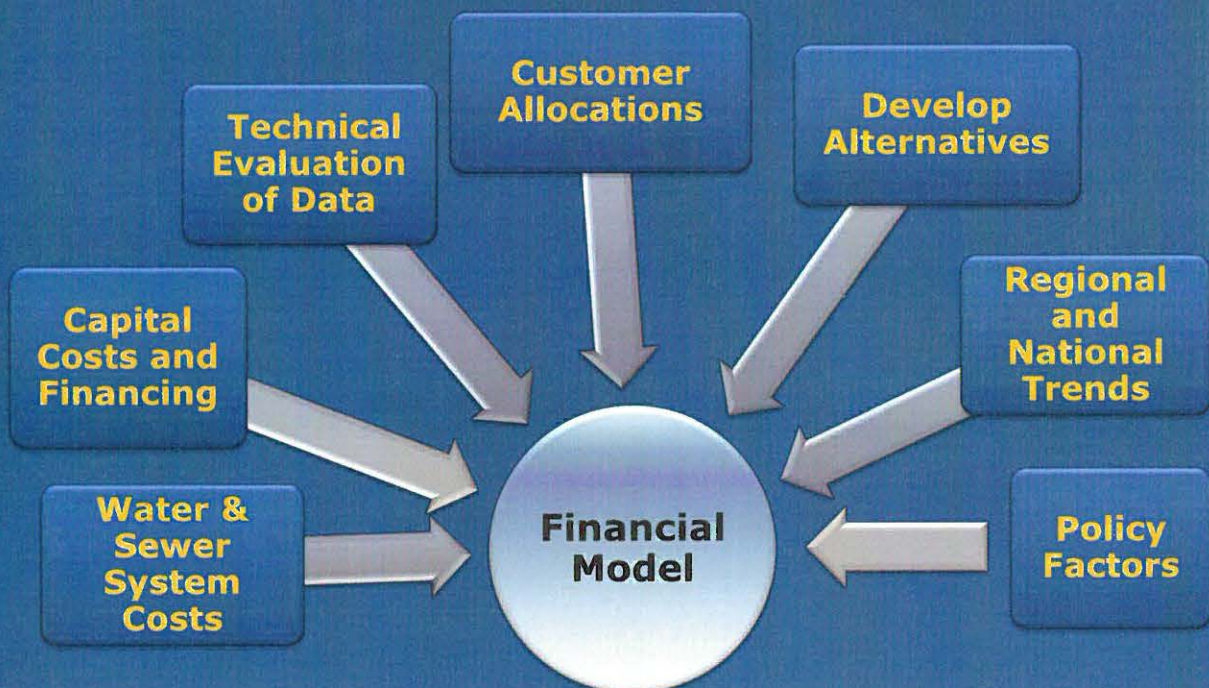
Overview of Tonight's Meeting

- **Introduction**
- **Overview of Water and Sewer Systems**
- **Process to Update Rates**
- **History of Rates and Community Comparisons**
- **Potential Policy Changes to be Evaluated**
- **Proposed Schedule**
- **Questions & Comments**

Why Update the Rate Model

- Reduction in Billable Consumption
- Changing Water and Sewer Customer Base
- Policy Questions Such as Additional Tiers, Irrigation Meters
- Regulatory Requirements
- Capital Project Costs
- Good Practice to Update Model on Regular Basis

Rate Study Components



System Funding: Enterprise Funds

- Enterprise Funds Account for Operations That are Financed and Operated in a Manner Similar to Private Business
- Must have Fees and or Charges Sufficient Enough to Cover the Cost of Providing Goods and Services, Including Capital costs (i.e. Depreciation and Debt Service)
- Note: Property Taxes do not Subsidize the Water and Sewer Funds

Water and Sewer Metering and Billing Process



City of Portsmouth, NH
 P.O. Box 6600
 Portsmouth, NH 03802-6600
 (603) 950-7237 or (603) 910-7518

Remittance Portion
 Amount Paid: []
 Phone Per Total Amount: \$ 172.83
 DUE BY: 12/19

2012 UTILITY BILL

Account Number: [REDACTED]
 1567000000 01 17 0000017683 0

PLEASE REFERENCE ON THE CHECK

Category	Current	Previous	Usage
Water Billing	342	308	34
SEWER	382	368	14

1 Unit = 748 gallons or 100 cubic feet, unless otherwise indicated.

Penalty per month of 1.5% will be added if not paid by due date.

This bill is for September's consumption.
 Utility rates, payment options and other information on reverse side.

CITY HALL HOURS
 Monday: 8:00am - 6:00pm
 Tuesday - Thursday: 8:00am - 4:30pm
 Friday: 8:00am - 1:00pm

RESERVED FOR ADDRESS CHANGE

Change your mailing address, please complete the form below. If you wish to discontinue service, please contact the billing office by phone.

Address Change Form fields: Phone Number, State, Zip, Date

PLEASE ADVISE: If you are moving to a new location, please advise the City of Portsmouth of your new address by phone or mail. If you are moving to a new location, please advise the City of Portsmouth of your new address by phone or mail. If you are moving to a new location, please advise the City of Portsmouth of your new address by phone or mail.

FOR SERVICE CHANGE: If you are moving to a new location, please advise the City of Portsmouth of your new address by phone or mail. If you are moving to a new location, please advise the City of Portsmouth of your new address by phone or mail.

CONSUMPTION RATES: 1111 Water Rates, Effective 01/01/12

Category	Rate	Usage	Amount
Water	\$2.00	342	\$684.00
Sewer	\$1.00	382	\$382.00
Capital Charge	\$172.83		\$172.83
Total			\$1238.83

RESERVED FOR ADDRESS CHANGE

Change your mailing address, please complete the form below. If you wish to discontinue service, please contact the billing office by phone.

Address Change Form fields: Phone Number, State, Zip, Date

PLEASE ADVISE: If you are moving to a new location, please advise the City of Portsmouth of your new address by phone or mail. If you are moving to a new location, please advise the City of Portsmouth of your new address by phone or mail.

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Water	\$2.00	342	\$684.00
Sewer	\$1.00	382	\$382.00
Capital Charge	\$172.83		\$172.83
Total			\$1238.83

Residential Meter Registers

5/8" Meter (normal residential size)

Customer Classification	Accounts
Commercial	976
Industrial	81
Municipal	66
Residential	6,843
Irrigation	238



100 cubic feet = 1 Unit (748 gal)

These dials move but you are billed for whole units

Residential Water Meter Setup



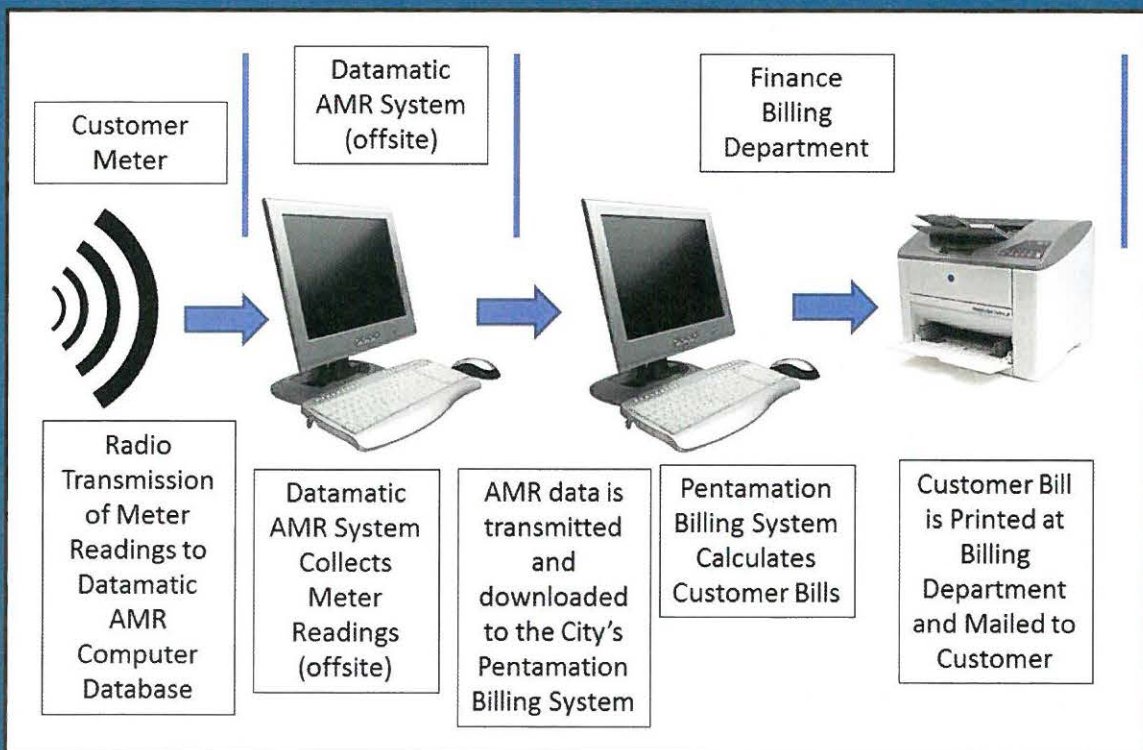
Water Meter
(5/8-Inch Meter)

Automated Meter Reading (AMR) Setup




**AMR Radio Used to Transmit
Meter Register Data to Datamatic
Mosaic Reading System**

Meter Reading and Billing System



Monthly Water and Sewer Bill



City of Portsmouth, NH
PO Box 6660
Portsmouth, NH 03802-6660
(603)610-7237 or (603)610-7248

Remittance Portion

Amount Paid: Finance Fee:

Total Amount: \$ 172.83

2012 UTILITY BILL DUE BY: 12/19

Account Number:

Service Location:

1062000000 01 19 0000017883 0

PLEASE REFERENCE ON THE CHECK:

Readings	Current	Previous	Change
Water (10 Units)	09/30	08/31	309
Sewer (10 Units)	09/30	08/31	309

Previous Balance (10/10/12)	\$ 0.00
Balance Forward	\$ 0.00
WATER USAGE/AMT	18.14
WATER CAPITAL EXPENSES	33.36
MIN CHRG FESD 500' MTH	4.93
SEWER USAGE/AMT	68.38
SEWER CAPITAL EXPENSES	48.00
Current Charge (12/19/12)	\$ 172.83

DUE BY 12/19 \$ 172.83

Penalty per month of 1.5% will be added if not paid by due date.

This bill is for September's consumption.
Utility rates, payment options and other information on reverse side.

CITY HALL HOURS
Monday: 8:00am - 6:00pm
Tuesday - Thursday: 8:00am - 4:30pm
Friday: 8:00am - 1:00pm

RETURN THIS PORTION

ADDRESS CHANGE

If you wish to change your mailing address, please complete the form below. If you wish to discontinue service, please contact the billing office by phone.

Effective date of change: _____

Name: _____ Phone Number: _____

Street: _____

City: _____ State: _____ Zip: _____

Signature: _____ Date: _____

INQUIRY/SERVICE REQUESTS
The Billing Office is available by telephone Monday, 8:00am to 4:00pm, Tuesday through Thursday 8:00am to 4:00pm and Friday 8:00am to 1:00pm. The collection number is (603) 610-7248 or 610-7237. If you prefer to write please use a separate piece of paper and include your name, address and account number. The Maintenance Department is available by telephone Monday through Friday between the hours of 7:00am and 3:00pm or (603) 421-1152.

MINIMUM FEE/ SERVICE CHARGE
The minimum charge is based on the size of the meter located at the property. The charge is to recover costs associated with making water service available to each customer. It includes such expenses as having the meters and meters available to provide service.

WALKERWEIR CONSUMPTION CHARGES
Effective with bills generated with readings after June 30, 2012, water and sewer consumption charges will be based on a two-step, including block rate structure. One and a half (1.5) units, less or 748 gallons.

	Water Rates	Sewer Rates
First Tier Rate (10 units or less per month)	\$1.37	\$5.54
General Operations	\$2.78	\$4.00
Capital Related Expenses	\$4.15	\$9.54
Second Tier Rate (units over 10 per month)	\$2.22	\$6.49
General Operations	\$2.78	\$4.00
Capital Related Expenses	\$5.00	\$10.49

GRACE PERIOD
Your bill is generated approximately 20 days from the date of the bill in your yard. Billing on bill dates a penalty will be imposed. Penalty per month of 1.5% will be added if not paid within 30 days of bill date.

FINAL BILL REQUESTS
Final bills are generated at the request of property owners on final representations. In order to process the final bill requests, the following guidelines have been established: readings will be completed within 48 hours of the request unless the property is necessary between the hours of 8am - 3pm, and authorization by the owner to perform meter maintenance is required. There will be a final bill charge of \$25.00 assessed by your account upon the final bill process. Please contact the Water/Sewer Billing Office at (603) 610-7248 or 610-7237 for additional information.

PAYMENT OPTIONS
The City currently has five payment options available for water and sewer customers:

- Payments are accepted at the Tax Collector's Department.
- By mail, the City provides a self-addressed envelope with each billing. Please include the payment with your payment.
- Drop off City Hall. Payments and payment stub returned in an envelope, may be deposited in the drop receptacle located in front of City Hall.
- Monthly automatic electronic debit transfer from your checking or savings account. Contact the Water/Sewer Billing office for additional information.
- Online payment processing with your checking account or credit card. Only American Express, Discover Card, and MasterCard may be accepted for water and sewer payments. Visit the City's website at www.cityofportsmouth.com and click the "ONLINE BILL PAYMENT" button.

Current Rate Structure

FY13 User Rates, Effective 7/1/12

	Water Rates	Sewer Rates
First Tier Rate (10 units or less per month)		
General Operations	\$1.37	\$5.54
Capital Related Expenses	\$2.78	\$4.00
Total Tier 1 Rate, per unit	\$4.15	\$9.54
Second Tier Rate (units over 10 per month)		
General Operations	\$2.22	\$6.49
Capital Related Expenses	\$2.78	\$4.00
Total Tier 2 Rate, per unit	\$5.00	\$10.49

Meter Charge – Water Only

Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

Current Rate Structure

- Capacity Use Surcharge for New Customers or Change in Use
- Surcharge for High Strength Commercial/Industrial Sewer Discharges
- Water and Sewer Extensions are paid by the Benefitting Parties
- Irrigation Meter for Single-Family Residential Customers

Payment Methods - Current

Five Payment Options:

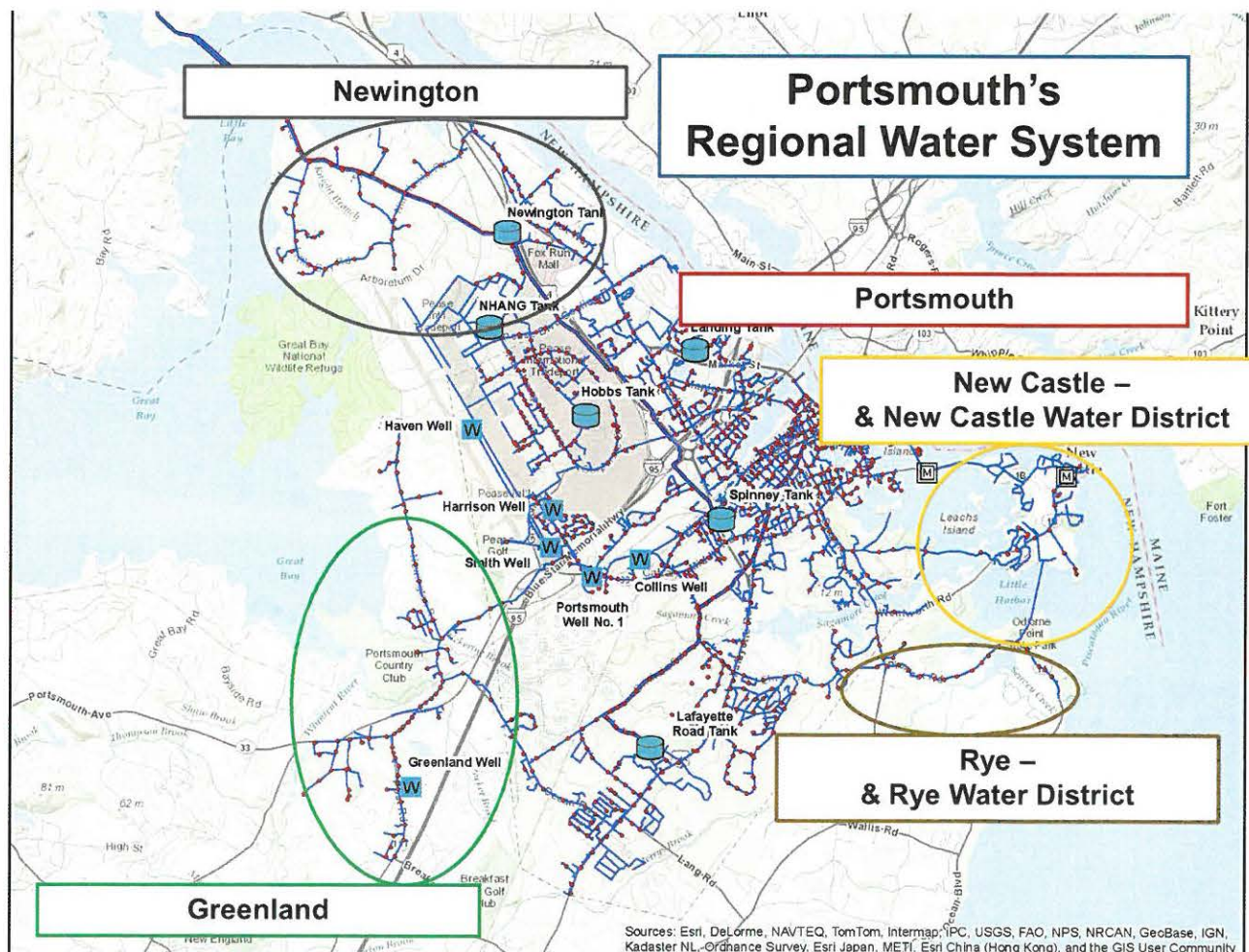
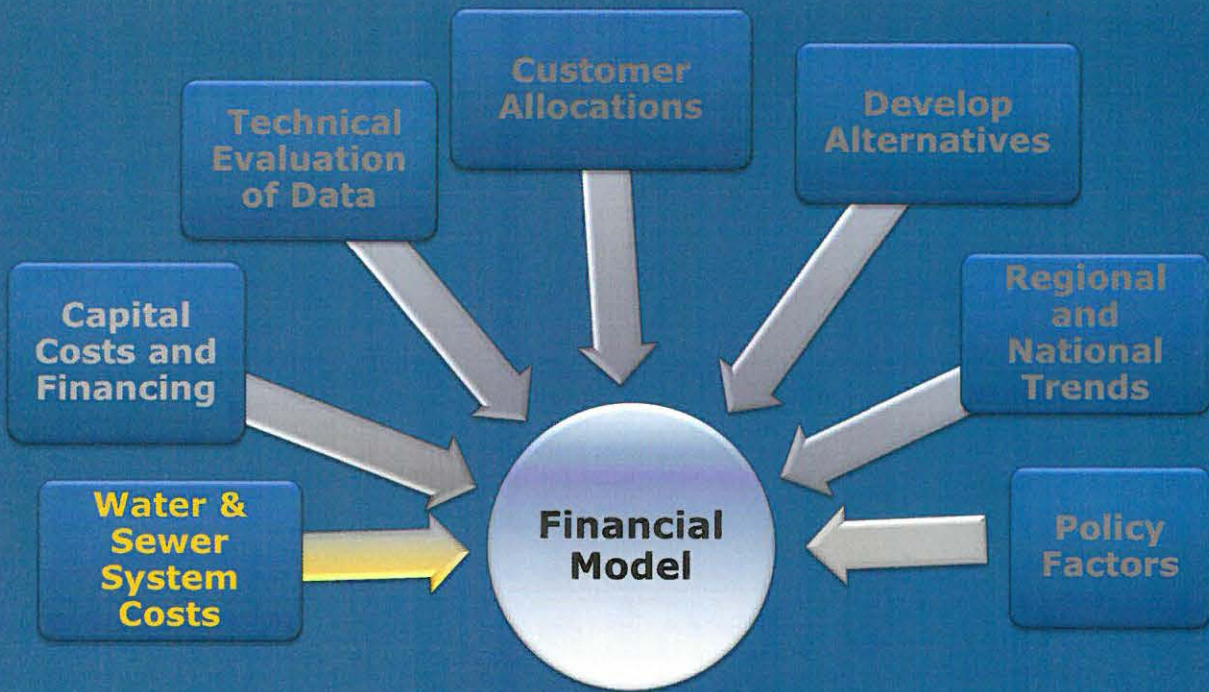
1. At the City's Tax Collector Office
2. By mail
3. The Gray Drop-box in front of City Hall
4. Automatic monthly electronic debit transfer from checking or savings account
5. Online with checking account or credit card. Access through the City's Website



Request From Customers:

1. Option to have Electronic Bill (Paperless Billing) with Electronic Notification of Bill Availability
 - Currently reviewing State RSA's
2. Ability for Customers to Monitor Their Usage On-line
3. Option to have Automatic Electronic Notification of Unusual Water Usage
4. Historical Water Usage Information with Bills

Rate Study Components



Water System

- Bellamy Reservoir
- Madbury Water Treatment Facility
- 9 Wells
- 5 Storage Tanks
- Two Pressure Zones
- 4.5 to 6.5 Million Gallons a Day

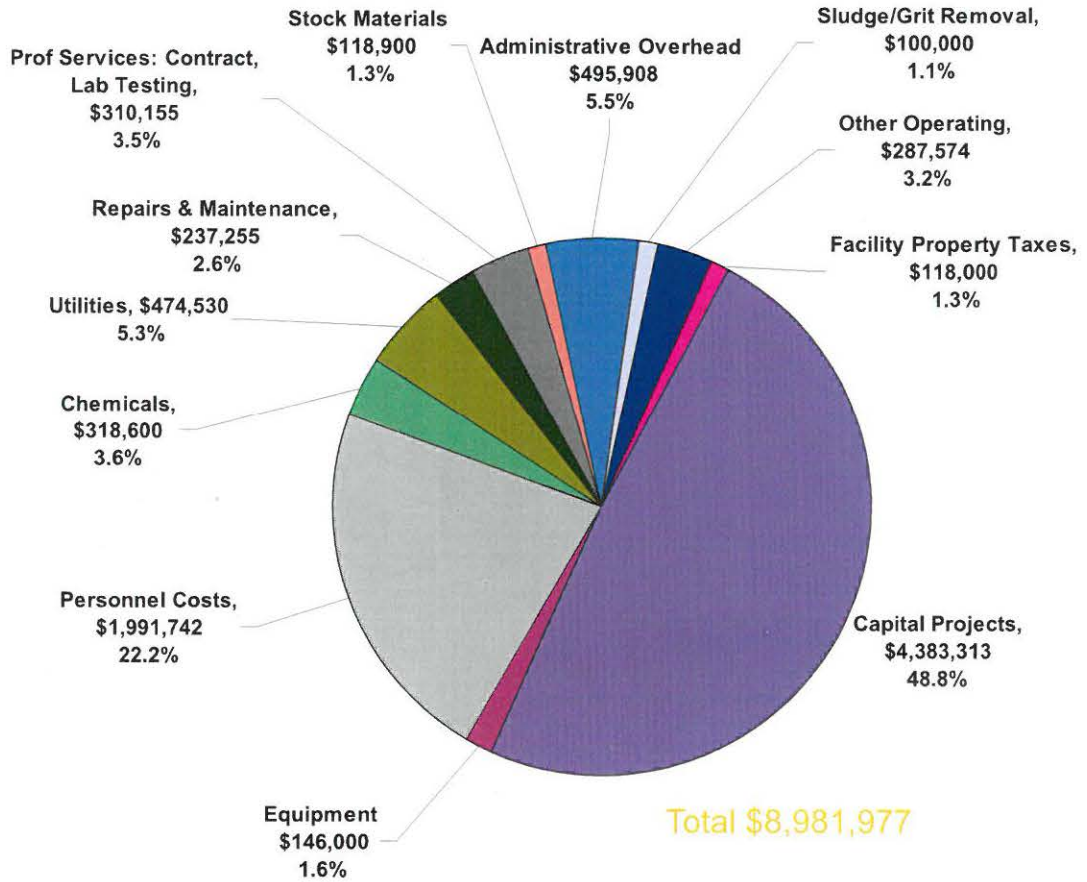


Water System

- 189 miles of pipe
- 972 Fire Hydrants
- 2,840 Valves
- ~8,200 Meters/Customers



Water Division FY 2013 Cash Requirements



Wastewater System



Collection System

Wastewater Treatment Facilities



Wastewater System

Portsmouth

Town of New Castle

Greenland –
2 Commercial
Customers

Small Portion of Rye

Two Wastewater Treatment Facilities



Pease

1.2 Million Gallons per Day Capacity

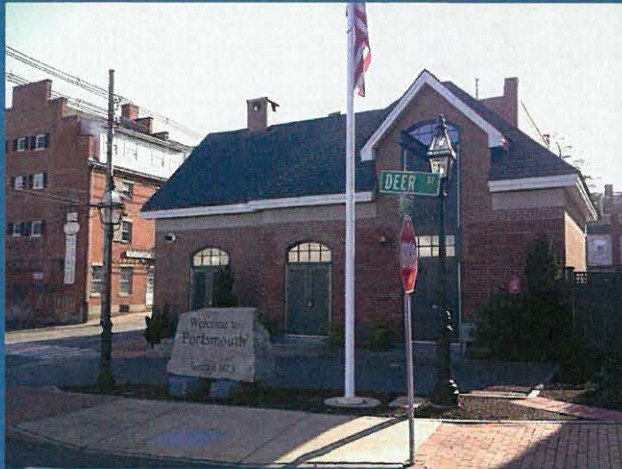
Peirce Island

4.8 Million Gallons per Day Capacity

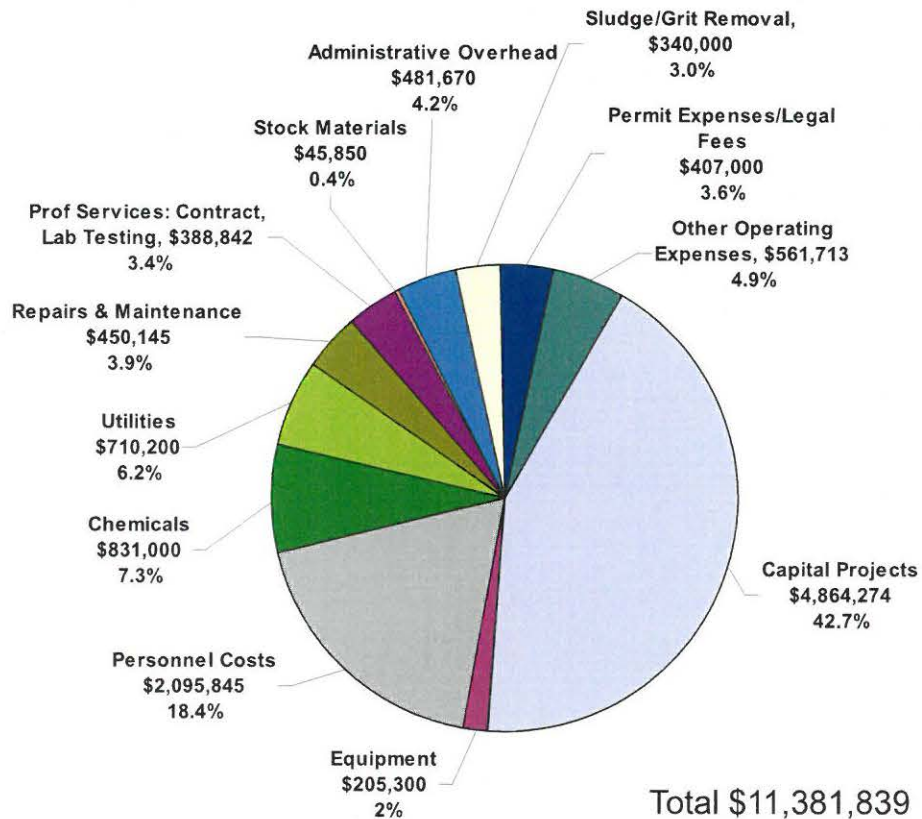


Wastewater System

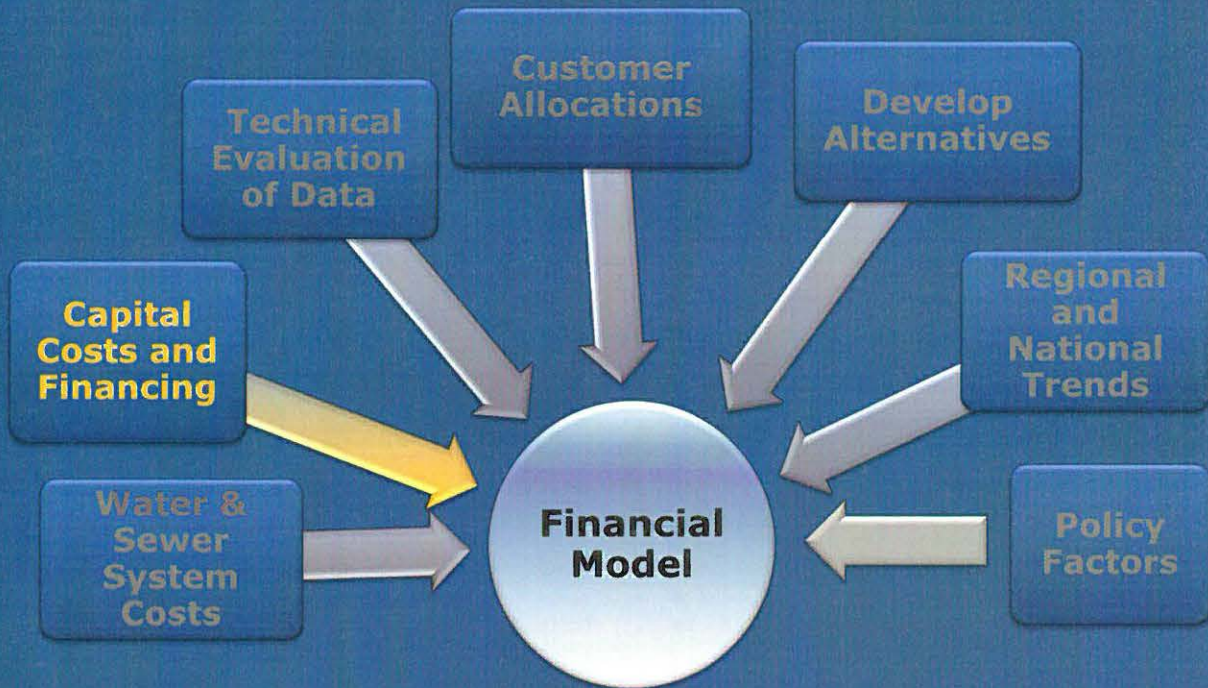
- 115 Miles of piping
- 20 pumping Stations
- 1,650 Manholes
- ~6,350 Customers



Sewer Division FY 2013 Cash Requirements

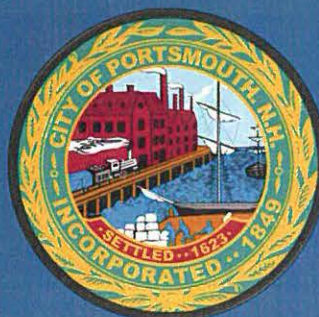


Rate Study Components



Capital Needs are Driven by:

- Aging Infrastructure
- Regulatory Requirements
 - Safe Drinking Water Act
 - Clean Water Act (Sewer)



Recent Water System Improvements



New Water Mains



Madbury Water Treatment Facility



Harrison Well



Spinney Road Tank



Water Meter Upgrade



Future Capital Improvements - Water

FY	Project	Budget	Funds
14-19	Annual Water Line Replacement	\$ 3,300,000	Revenues
14-17	Stage II Disinfection By-Product Rule	\$ 674,000	Revenues
15	Maplewood Avenue Waterline	\$ 3,300,000	Bond/SRF
14	Osprey Landing Tank Demolition	\$ 100,000	Bond/SRF
15	Hobbs Hill Water Tank (rehabilitate or replace)	\$ 2,800,000	Bond/SRF
14-16	Well Station Improvements	\$ 400,000	Revenues
15	New Castle Water Line Improvements	\$ 3,040,000	Bond/SRF
15-17	Pressure and Storage Improvements	\$ 1,550,000	Bond/SRF
	TOTAL	\$ 15,164,000	

Sewer Projects Completed Since 1997 - over \$42 Million

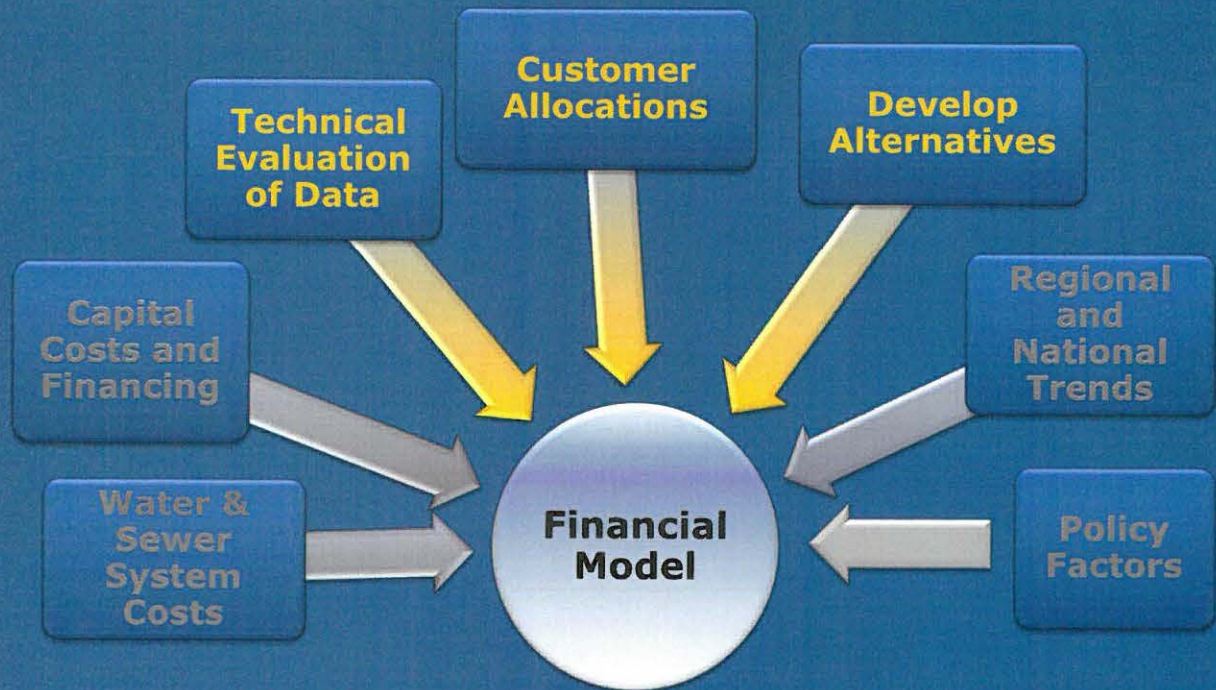
1. Peirce Island Bridge Forcemain
2. Essex Sheffield Separation
3. Thaxter Fells Separation
4. Pannaway Manor Separation
5. Brickbox Cleaning
6. Brackett Road Sewer Extension
7. Peirce Island WWTP Improvements
8. Mechanic Street Pumping Station Upgrade
9. Route One Sewer Improvements
10. Upper Court Street (LTCP)
11. South Mill Pond Area - Contract 1 (LTCP)
12. South Street Sewer Separation
13. Pease Interceptor Upgrade
14. Lafayette Road Pumping Station Upgrade
15. SCADA System Upgrade
16. Gosling Road Pumping Station Upgrade
17. Dennett Street Sewer Separation
18. Pleasant Point Sewer Extension
19. Lower Court Street (LTCP)
20. Deer Street Pumping Station (LTCP)
21. Borthwick Avenue Sewer (LTCP)
22. Bartlett Area (LTCP)
23. State Street (LTCP)



Future Capital Improvement - Wastewater

FY	Project	Budget	Funds
14-15	Fleet Street Utilities Upgrade	\$ 580,000	Bond/SRF
13-14	Peirce Island Wastewater Treatment Plant Upgrades	\$ 62,500,000	Bond/SRF
14	Pease Wastewater Treatment Plant Upgrades	\$ 3,250,000	Bond/SRF
14-19	Annual Sewer Line Replacement	\$2,250,000	Revenues
15	Maplewood Avenue Sewer Line Replacement	\$500,000	Revenues
14-15	Lafayette Road Pumping Station	\$550,000	Bond
18-19	Mechanic Street Pumping Station	\$5,500,000	Bond
	TOTAL	\$75,130,000	

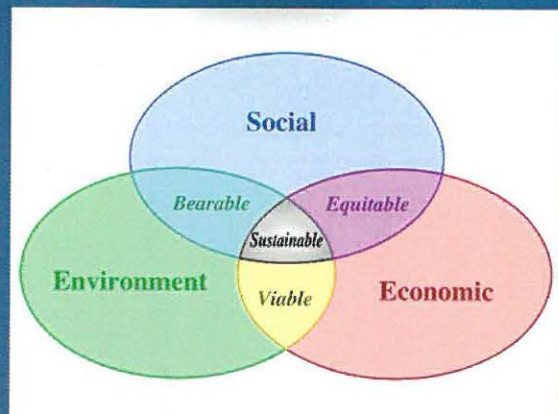
Rate Study Components



Rate Model Development

Takes into consideration:

- Usage Trends
- Policy Goals
- Revenue Needs
- Industry Standards



Principles of Rate Setting

- Water and sewer operations are self-supporting
 - ▶ Rates and fees are set to recover cost of providing service
 - ▶ No profit and no subsidy from General Fund
 - ▶ Operations function as a business
 - ▶ Utilities reimburse General Fund for support services

Principals of Rate Setting

- Water and sewer rates are user fees rather than taxes and therefore are designed to charge customers based on their use of the service.
 - ▶ Should be cost-based
 - ▶ Cannot be arbitrary

Principals of Rate Setting

- Water and sewer are set on a zero sum basis
 - ▶ Reductions in revenues due to decreased usage, rate structure changes or other factors result in the need for rate increases

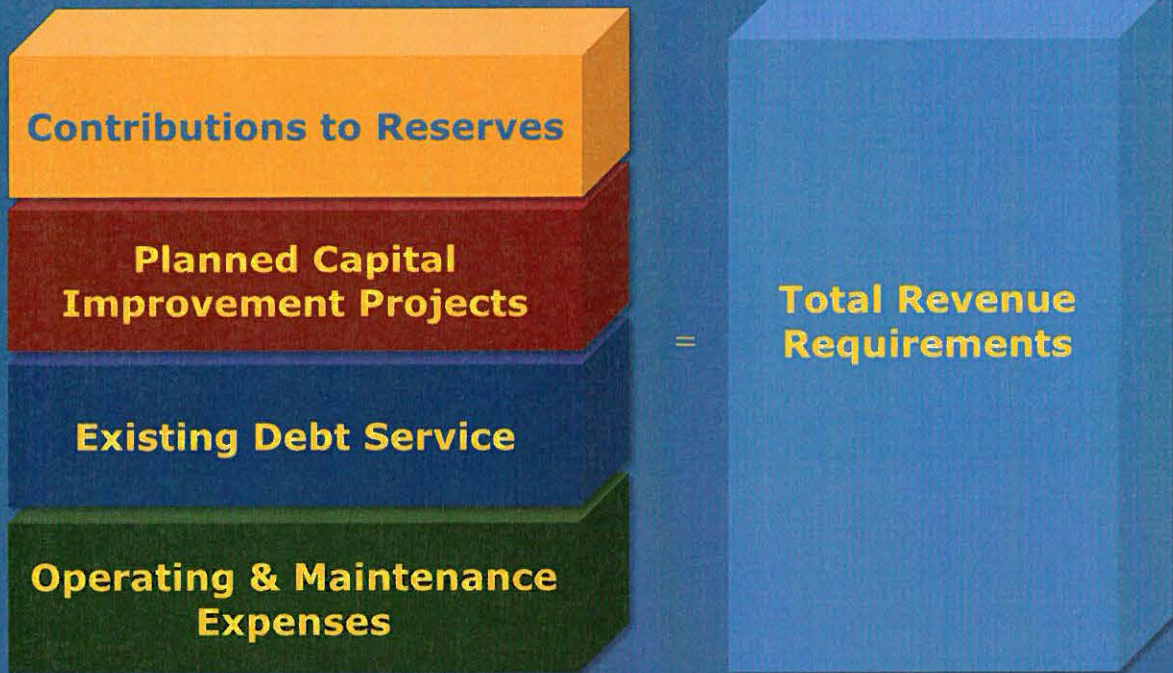
Rate Setting Process

Step 1 - Revenue Requirements
Identification of the cost of providing water and sewer service

Step 2 - Cost of Service
Allocation of costs to customer classes

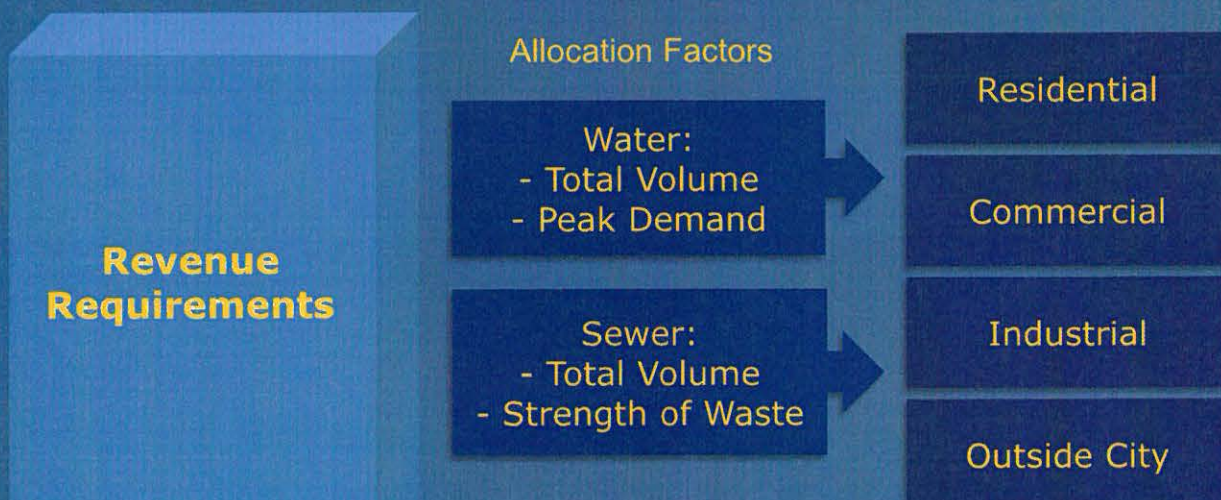
Step 3 - Pricing the Service
Defines how costs are recovered from customers

Step 1: Recommended "Building Blocks" of Revenue Requirements



Step 2: Cost of Service Analysis

- Goal of cost of service analysis is to appropriately allocate revenue requirements based on cost of providing service.



Step 3: Rate Design – Pricing the Service

Rate design is largely influenced by policy objectives of the utility.



Rate Design: Current Rates – Water

Current Water Rates	
Base Charges	
Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02
Usage Rates – Variable Portion	
All User Classes	Monthly Usage Rates
Tier 1: 0 – 10 Units	\$4.15 per Unit
Tier 2: Over 10 Units	\$5.00 per Unit
Irrigation	Monthly Usage Rates
All Usage	\$5.00 per Unit

*CF = cubic feet,
 1 CF = 7.48 gallons
 CCF = 100 cubic feet
 1 Unit = 100 cubic feet
 100 cubic feet = 748 gallons*

Rate Design: Current Rates – Sewer

Current Sewer Rates	
Base Charges	
Meter Size	Monthly Meter Charge
5/8" and 3/4"	-0-
1"	-0-
1 1/2"	-0-
2"	-0-
3"	-0-
4"	-0-
6"	-0-
8"	-0-
10"	-0-
Usage Rates – Variable Portion	
All User Classes	Monthly Usage Rates
Tier 1: 0 – 10 Unit	\$9.54 per Unit
Tier 2: Over 10 Units	\$10.49 per Unit

*CF = cubic feet,
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 1 Unit = 100 cubic feet
 100 cubic feet = 748 gallons*

Rate Design – Base Charge

What Costs to Recover

- Meter Reading
- Billing & Collection
- Customer Service
- Debt Service
- Other

- Higher the base charge the greater the revenue stability
- Higher the base charge the more expensive service is for smallest user

Basis for Applying the Charge

- Account
- Meter size
- Equivalent Residential Unit (EDU)

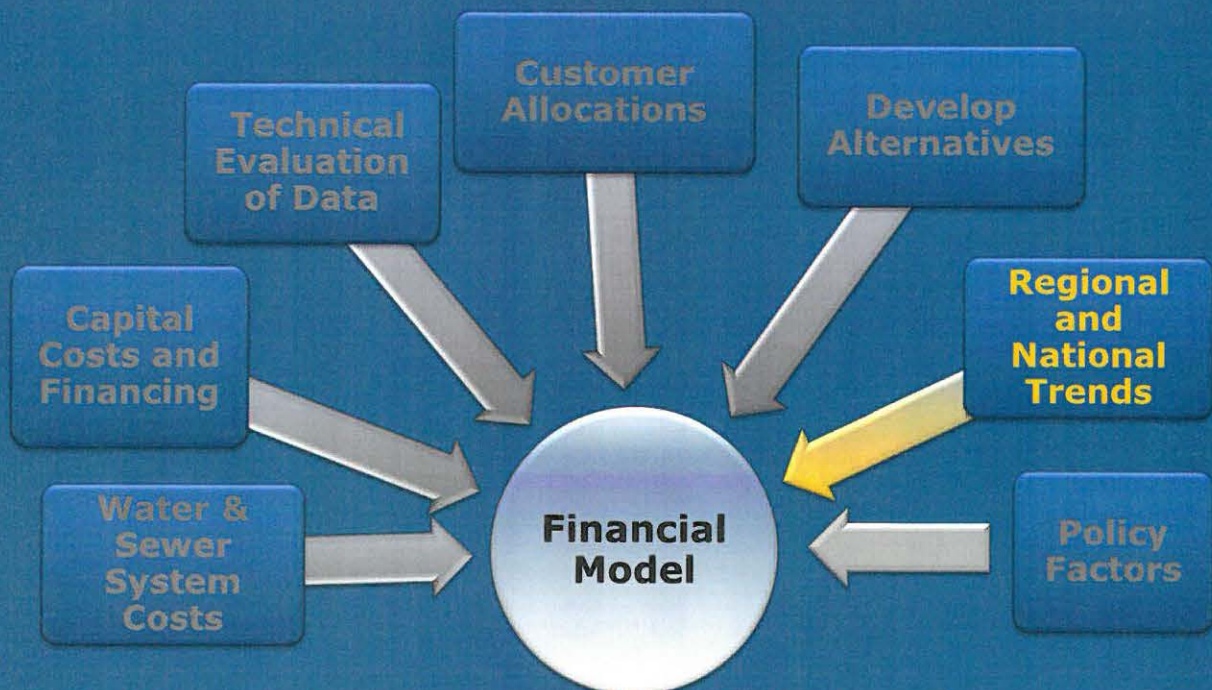
- Basis selected should be consistent with costs recovered

Rate Design – Variable Usage Charge

- **Common variable usage charge structures**

- ▶ Uniform: All metered water and sewer use billed at the same unit rate.
- ▶ Inclining Block (City of Portsmouth): Metered water and sewer use billed at increased rate with increased use.
- ▶ Seasonal: Metered water use billed at higher rate during summer for usage that exceeds winter usage.
- ▶ Pyramid: Metered water and sewer use billed at increased rate with increased use to a point and then rate reduced for higher usage.

Rate Study Components

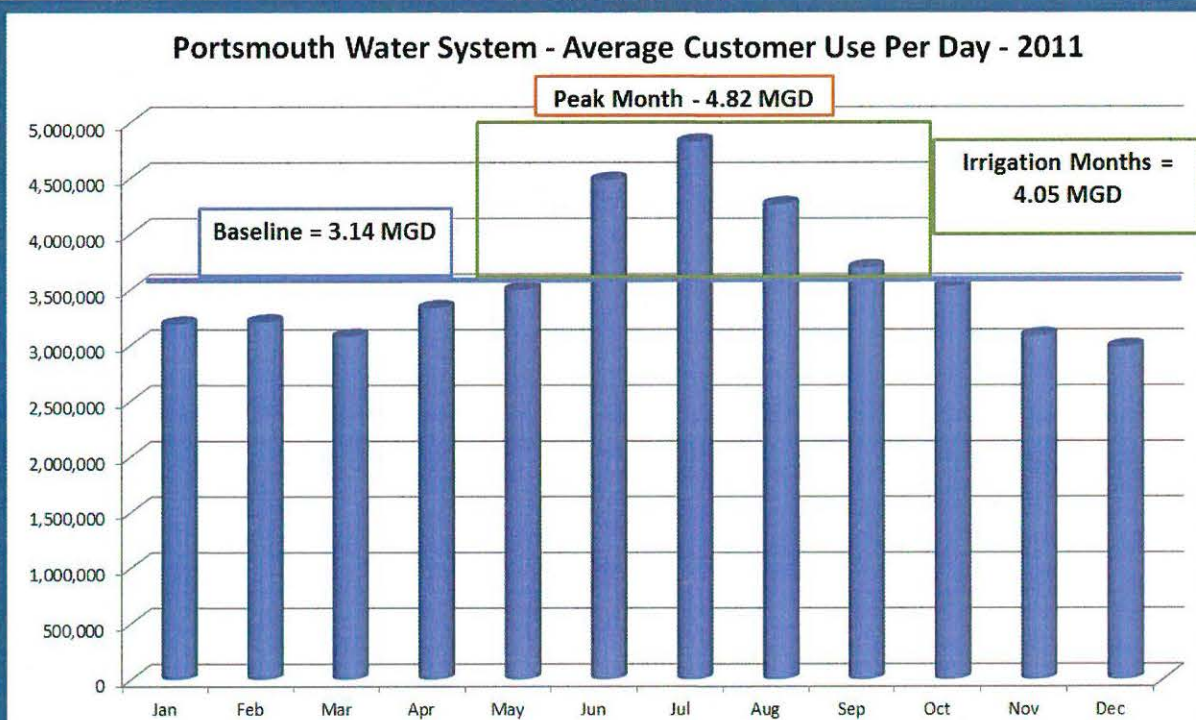


Portsmouth Compared with Regional and National Trends

- Aging Infrastructure
- Regulatory Requirements
 - Safe Drinking Water Act
 - Clean Water Act (Sewer)
- Reduction in Billable Usage

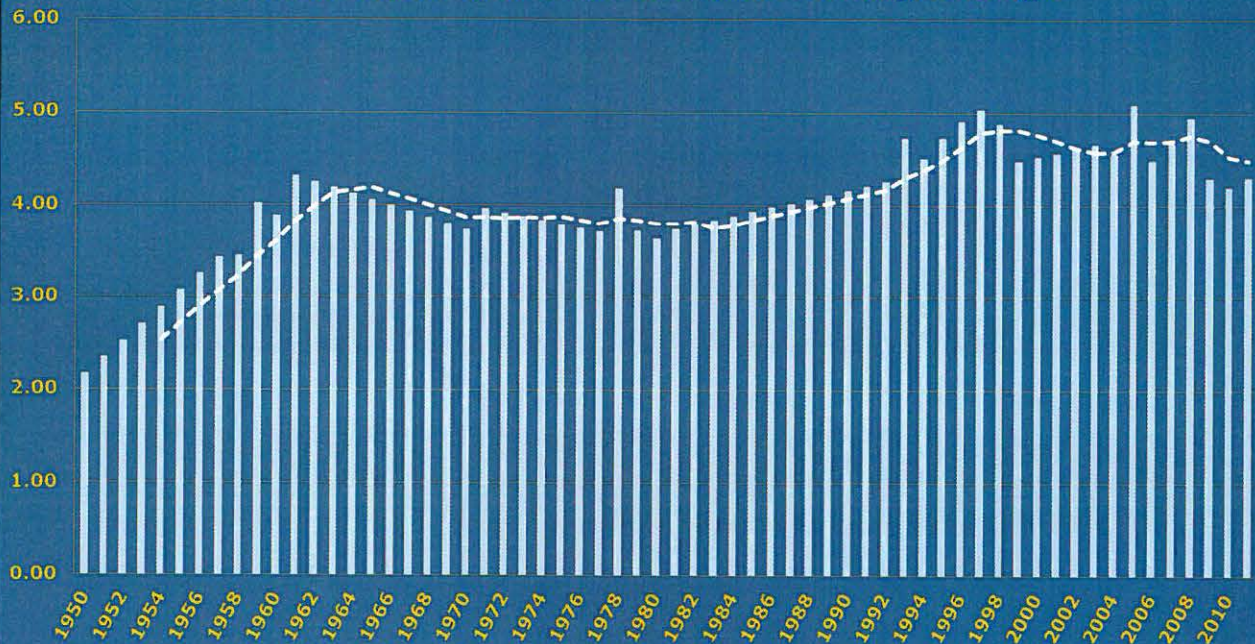


Normal Portsmouth Usage Pattern (Million Gallons Per Day)



Portsmouth Water Demand Trends

Million Gallons per Day and 5 Year Rolling Average



2012 Water System Master Plan Analysis

Customer Classification	Accounts	Current Average Per Account Gallons Per Day	Average Billable Units Per Month
Commercial	976	1,444	59
Industrial	81	6,904	282
Municipal	66	1,659	68
Residential	6,843	199	8
Irrigation	238	275	11
Rye and New Castle Water Districts	2	61,932	2,525

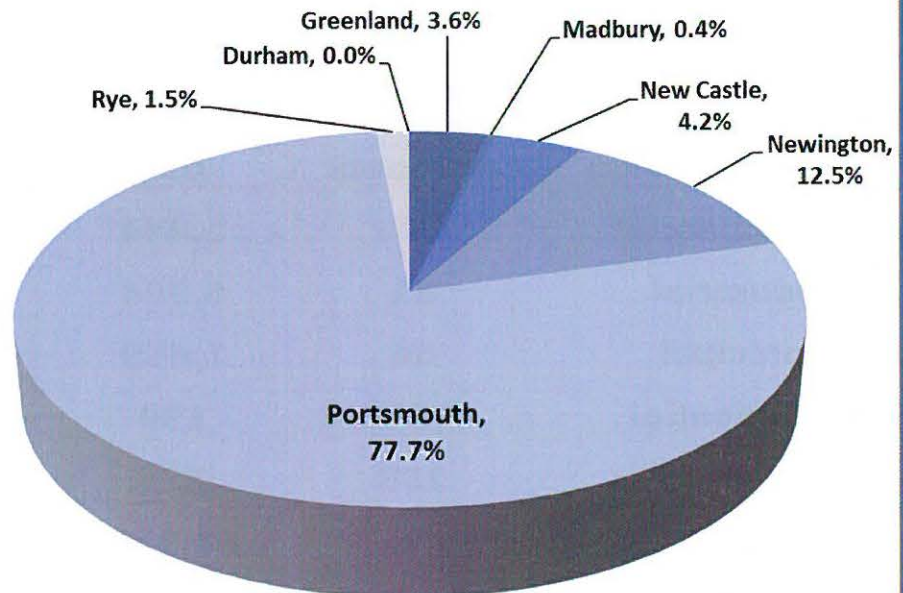
2012 Water System Master Plan Analysis

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Municipal	66	1,659	68
Residential	6,843	199	8
Irrigation	238	275	11
Rye and New Castle Water Districts	2	61,932	2,525

Average Residential Usage has declined by 8.3% since 1999 when it was 217 Gallons per Day

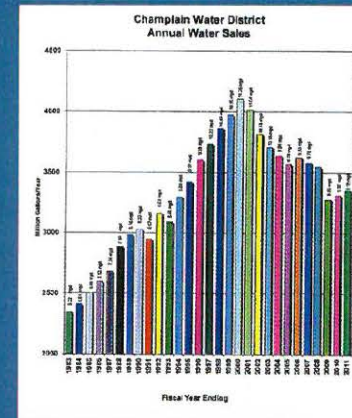
Water Use – Community Breakdown

Town	Customers
Durham	2
Greenland	508
Madbury	52
New Castle	222
Newington	398
Portsmouth	7157
Rye	73



Usage Trends – Regionally

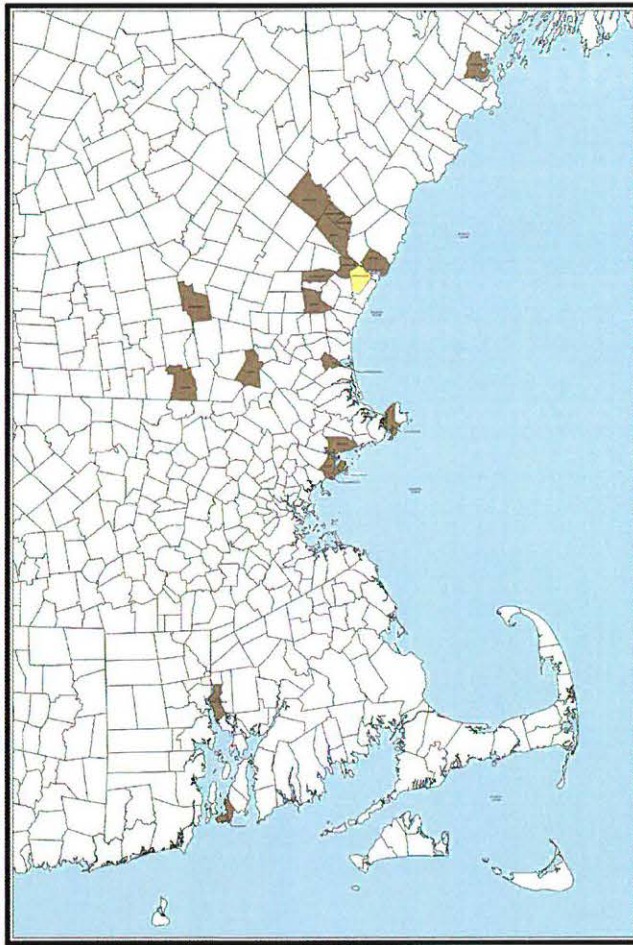
- **Portsmouth, New Hampshire – 26% Decrease from 2002 to 2011**
 - Portsmouth 2012 Water & Sewer Rate Study
- **Boston Water Sales - 32.5% Decrease since 1985**
 - Boston Water & Sewer Commission – 2012 Rate Document
- **Champlain Water District – 18% Decrease from 2001 to 2010**
 - Champlain Water District 2010-2011 Annual Report
- **City of Peabody, Mass – 10% Decrease from 2002 to 2011**
 - Peabody 2012 Water & Sewer Rate Study



Usage Trends – Nationally

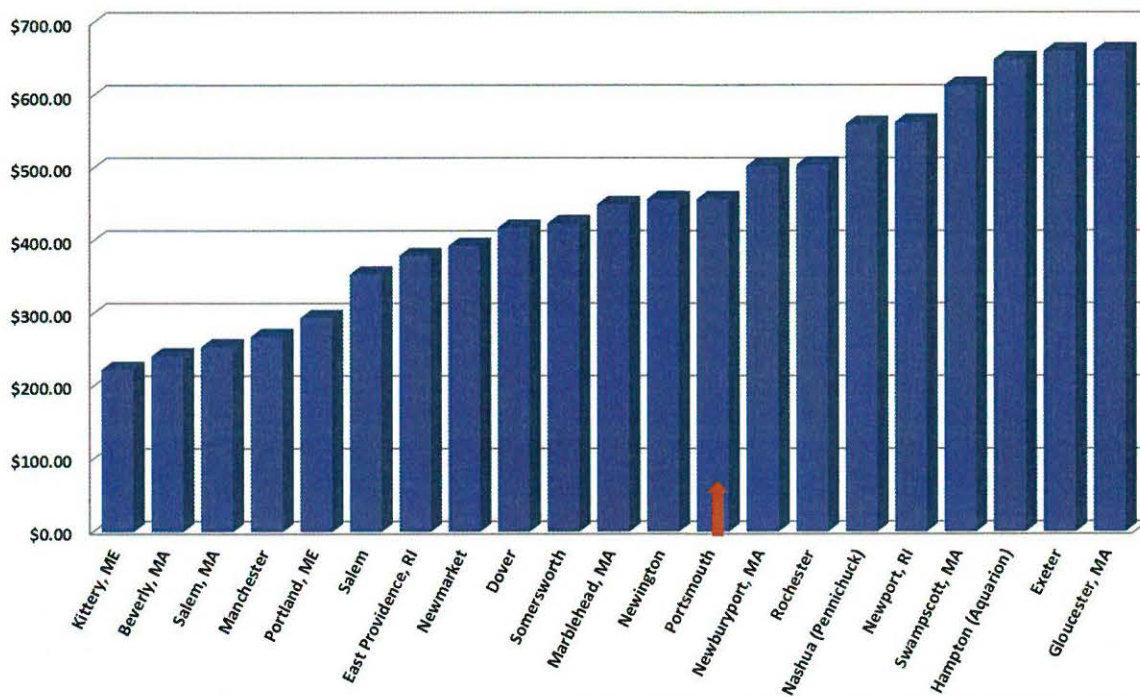
- **Milwaukee, Wisconsin: 46% reduction in Residential Use since 1975**
 - AWWA Streamlines, August 23, 2012
- **Seattle, Washington: 30% reduction in Total Use since 1995**
 - AWWA Streamlines, August 23, 2012
- **Louisville, Kentucky: 20% reduction in Total Use from 1975 to 2000**
 - AWWA Journal, February 2011
- **“When the price of residential water increases by one percent, the quantity demanded falls by 0.41%”**
 - USEPA: The Importance of Water to the U.S. Economy, September 2012 Public Review Draft

Regional Rate Comparison



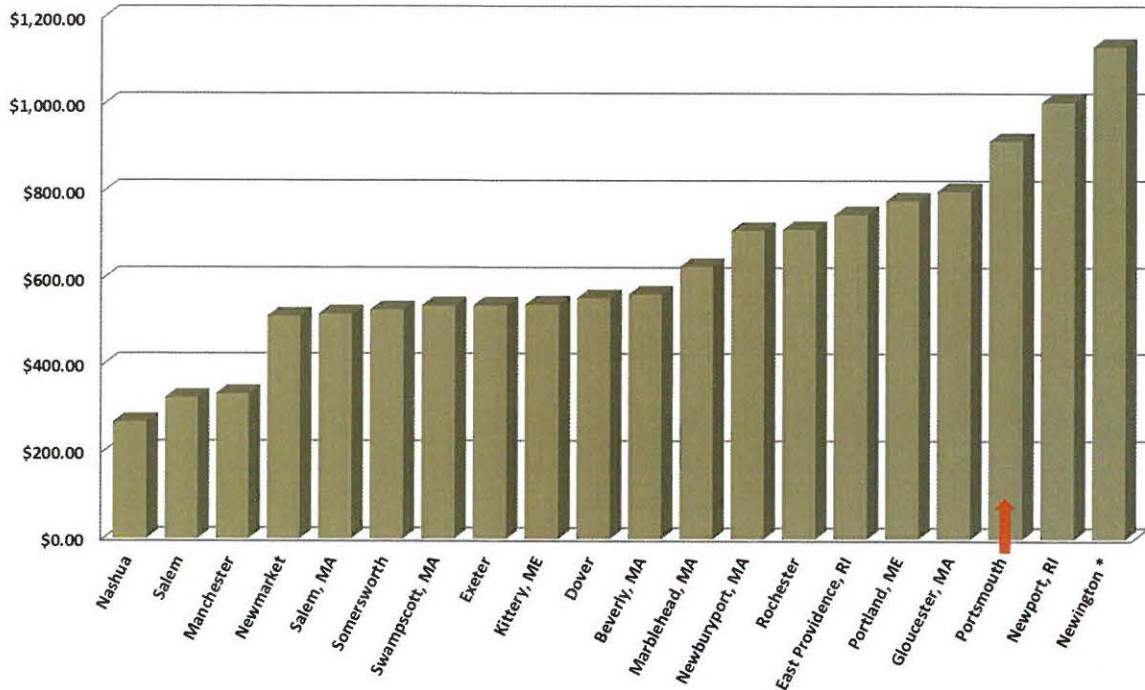
Rate Comparison - Water

Average Annual Residential Water Bills
(based on 8 units/month)



Rate Comparison - Sewer

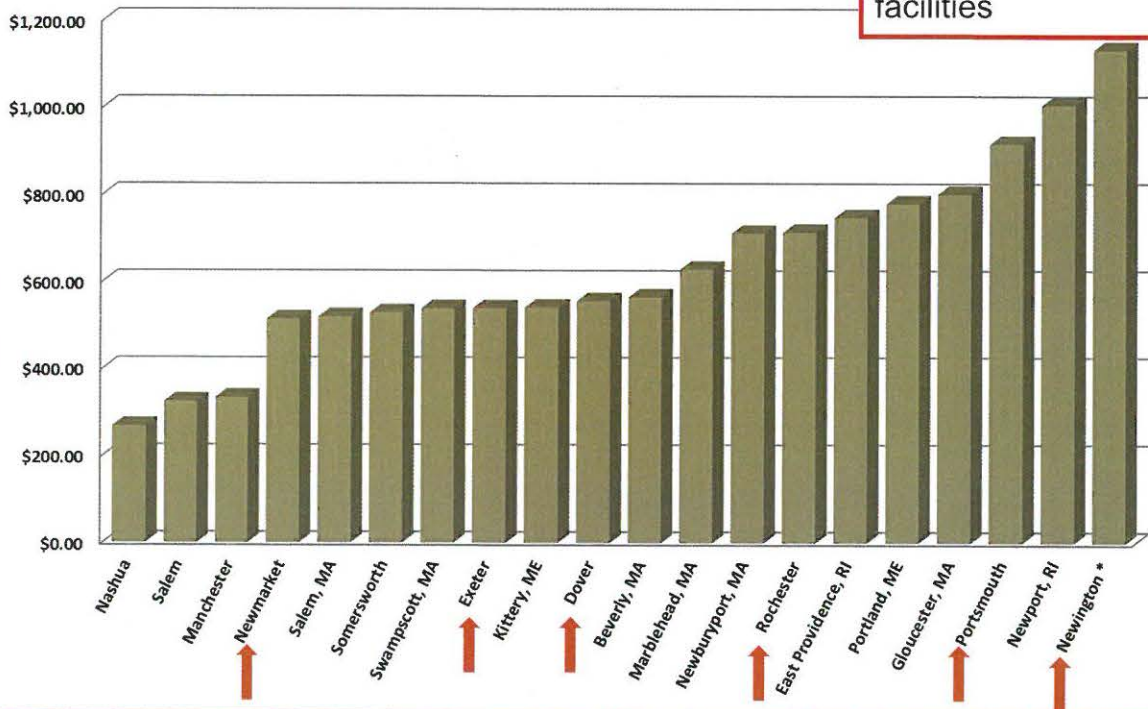
Average Annual Residential Sewer Bills
(based on 8 units/month)



* Newington only has Commercial Customers

Rate Comparison - Sewer

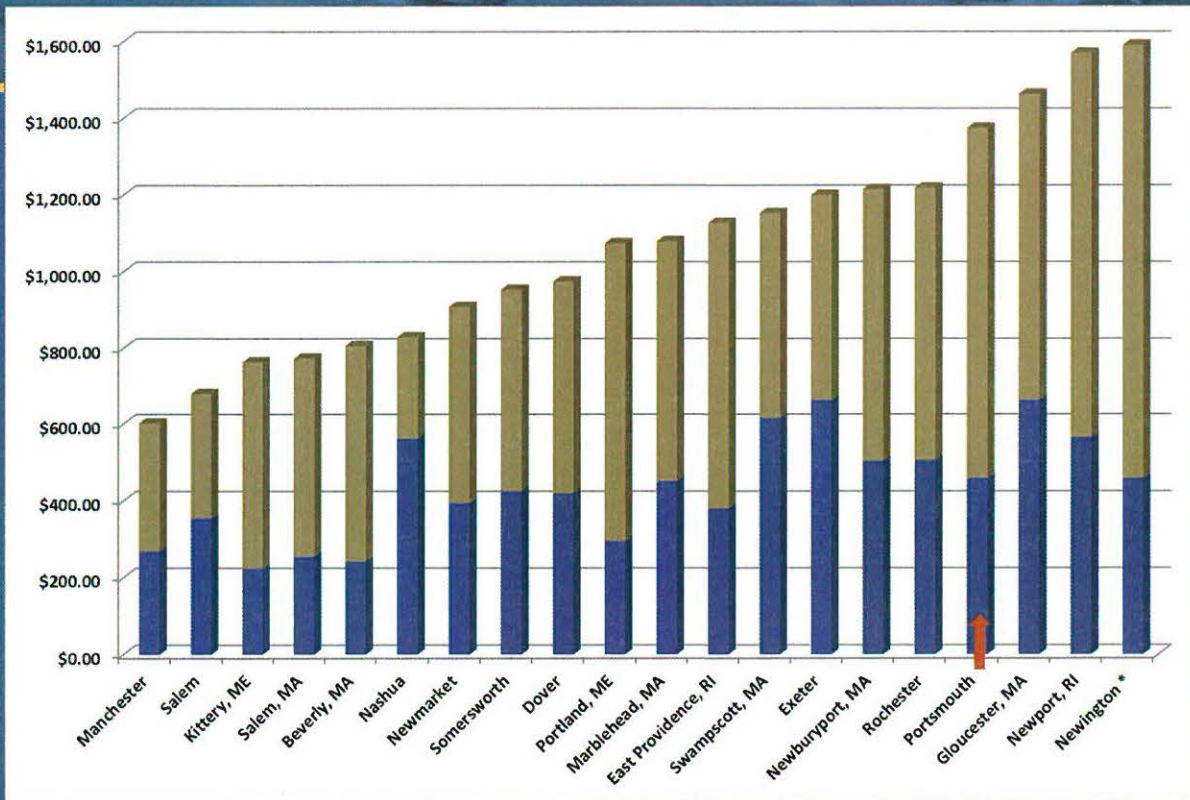
Average Annual Residential Sewer Bills
(based on 8 units/month)



Many nearby systems are facing significant capital needs to upgrade facilities

* Newington only has Commercial Customers

Rate Comparison - Combined



Rate Comparison – Sewer Bill Offsets

- **Some Systems Utilize General Funds to offset capital and/or operating costs:**
 - **Peabody, MA:**
 - 20% of sewer costs are paid for by the General Fund
 - **Wolfeboro, NH:**
 - All sewer capital projects are financed through the General Fund (43% of overall sewer costs)

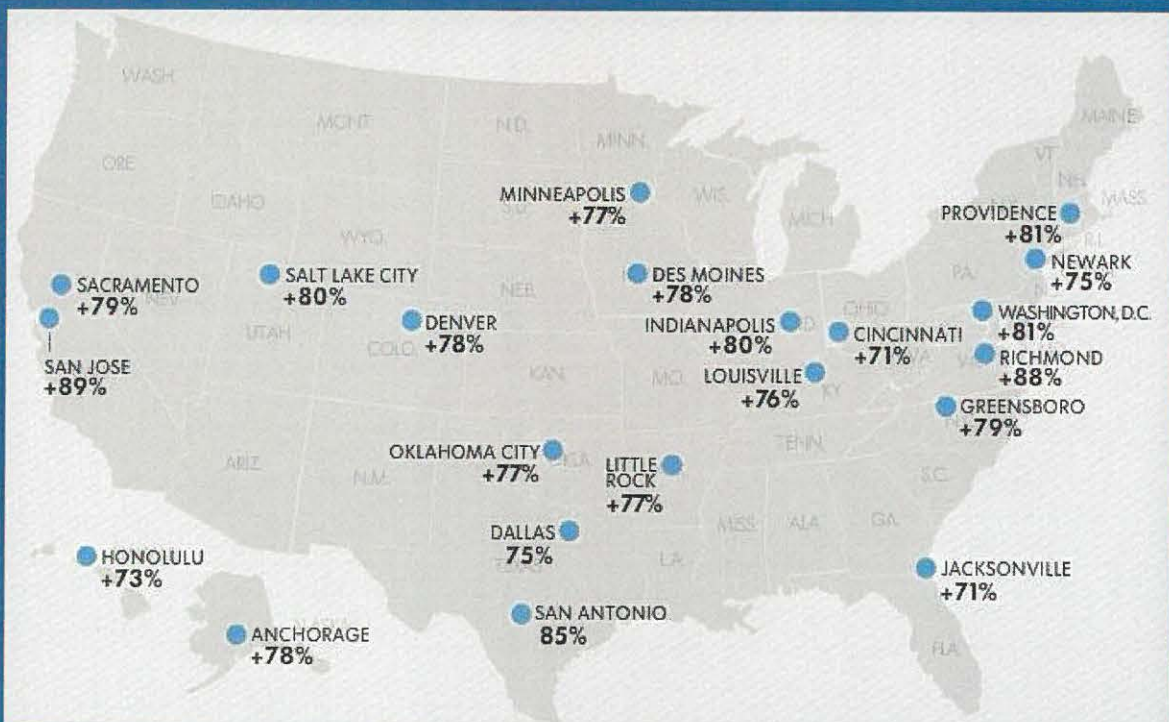
National Trends - Rates

■ Overall United States Water and Sewer Rates Increased 53% from 2001 to 2009

– Black & Veach 2009/2010 Water/Wastewater Rate Survey

Combined Water and Sewer Rate Increases 2000 to 2010 (70% to 89%)

2010 Water and Wastewater Rate Survey
American Water Works Association



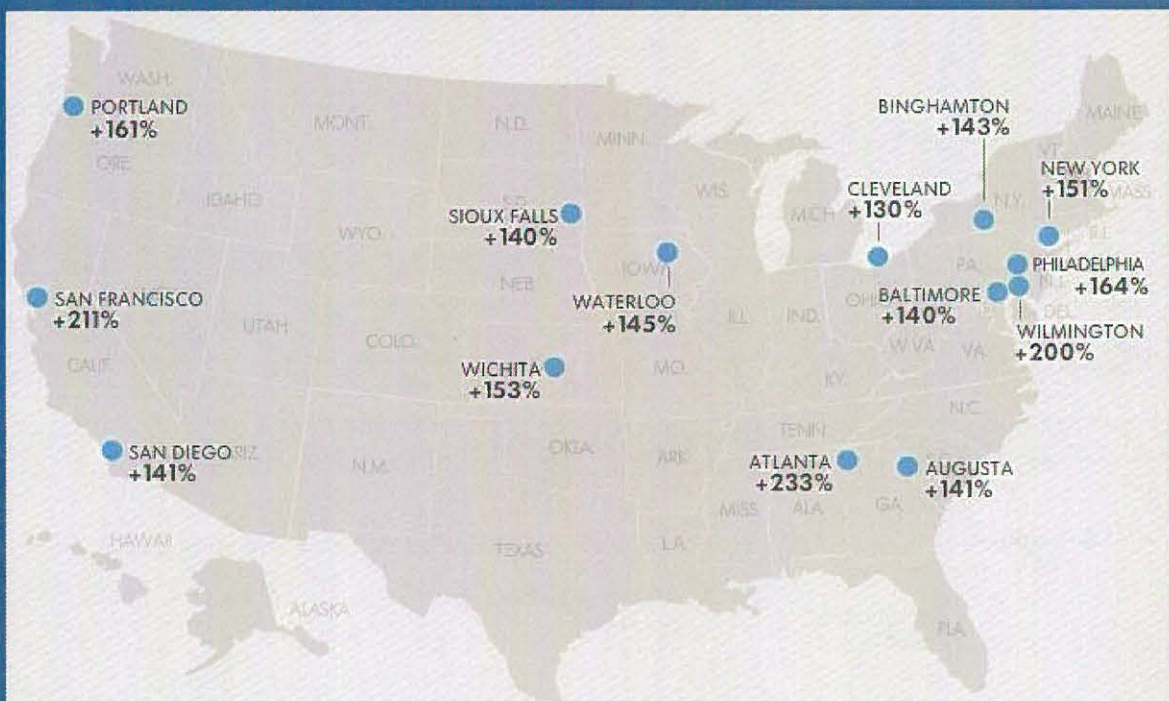
Combined Water and Sewer Rate Increases 2000 to 2010 (80% to 129%)

2010 Water and Wastewater Rate Survey
American Water Works Association

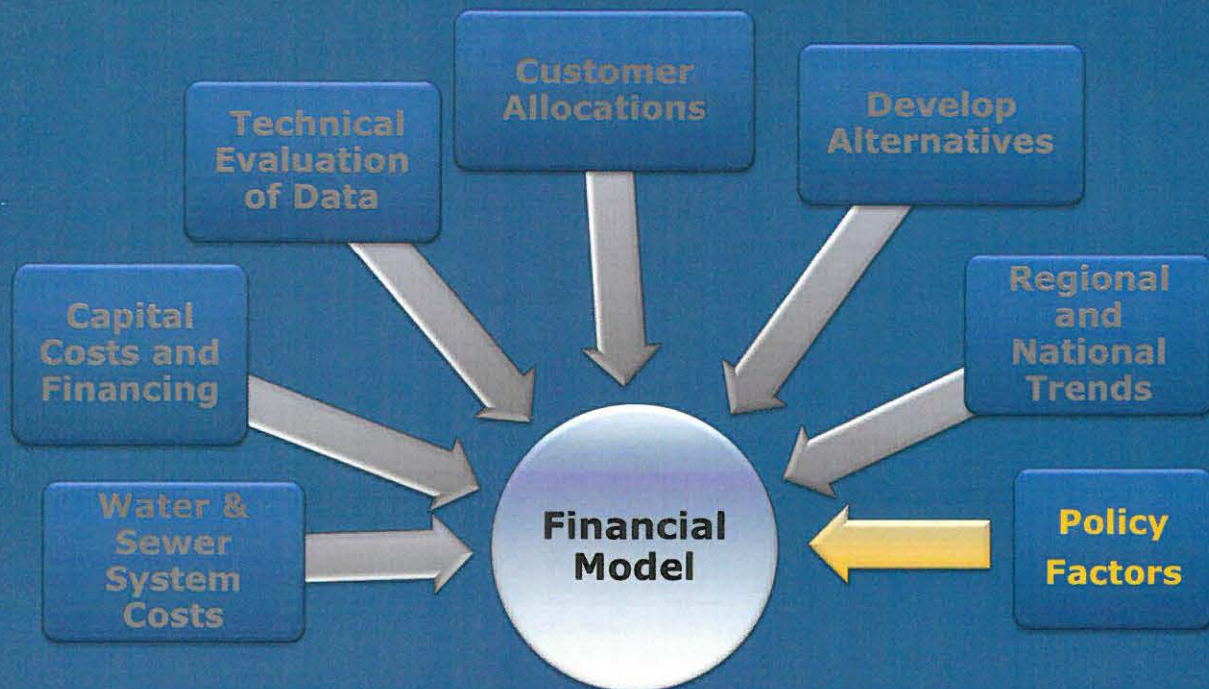


Combined Water and Sewer Rate Increases 2000 to 2010 (Over 130 to 233%)

2010 Water and Wastewater Rate Survey
American Water Works Association



Rate Study Components



Potential Policy Changes to Be Evaluated

■ Base Charges (Readiness to Serve)

- Currently, the revenue collected from base charge is approximately 10% for water
- No base charges are assessed for sewer customers
- Industry standard is typically 20 to 30% of revenues are generated from base charges

Billable Units are a Critical Component of Portsmouth's Water Revenue –

Water Cash Requirements FY13 Proposed Budget	Units	Rate	Revenue	Revenue %
Fees			\$544,500	6.1%
State Aid Grant			\$0	0.0%
Minimum Charges			\$700,001	7.8%
Use of Retained Earnings			\$100,000	1.1%
Other Utility Revenue			\$45,550	0.5%
Special Agreements			\$42,000	0.5%
Billable Units Tier 1	394,405	\$4.15	\$1,636,781	18.2%
Billable Units Tier 2	1,183,215	\$5.00	\$5,916,075	65.8%

84% of Revenue from Billable Units

Billable Units are even more Critical for Portsmouth's Sewer Revenue –

Sewer Cash Requirements FY13 Proposed Budget	Units	Rate	Revenue	Revenue %
Fees			\$210,500	1.9%
State Aid Grant			\$423,687	3.5 %
Pease Reimbursements			\$41,529	0.4%
Special Agreements (Interest)			\$28,931	0.3%
Use of Retained Earnings			\$0	0.0%
Pease Payback toward debt			\$116,289	1.0%
Special Agreements (principal debt)			\$65,142	0.6%
Other Agreements			\$100,000	0.9%
Billable Units Tier 1	336,920	\$9.54	\$3,214,217	28.3%
Billable Units Tier 2	684,051	\$10.49	\$7,175,695	63.1%

91% of Revenue from Billable Units

Potential Policy Changes to Be Evaluated

■ **Water and Sewer Tiers**

- Currently only a two-tiered system
- Should this be increased to three tiers or dropped to a single-tiered rate?
- Life-line tier
- Irrigation tier

Potential Policy Changes to Be Evaluated

■ **Irrigation meter charges and policies**

- Currently available to single-family residential customers
- Metered irrigation is billed only for water
 - » This currently results in a 1% reduction in overall billable sewer use
- Should irrigation meters be made to all customers?
 - » Potential reduction in billable sewer use is estimated to be 10 to 15%

Potential Policy Changes to Be Evaluated

■ **Multi-Family Billing**

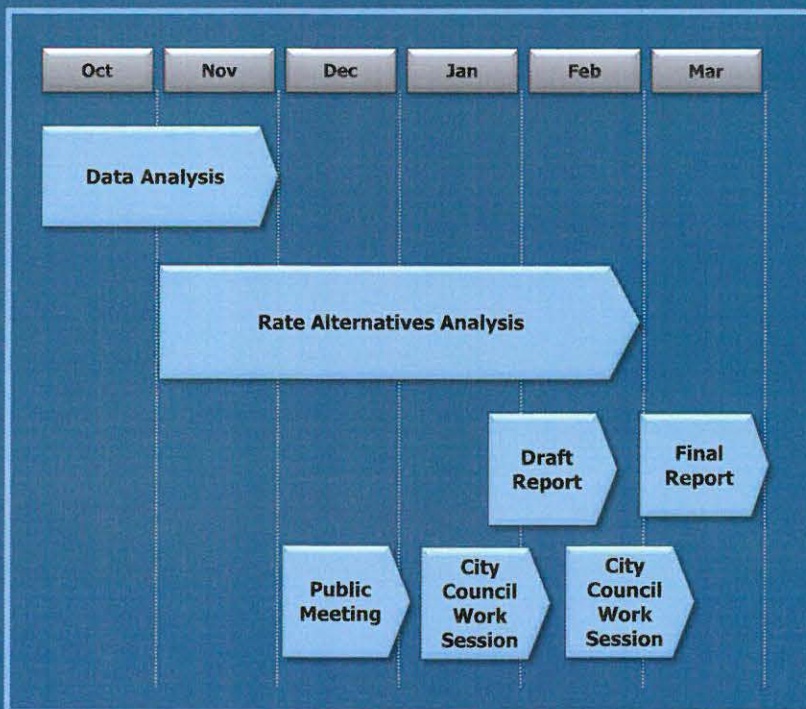
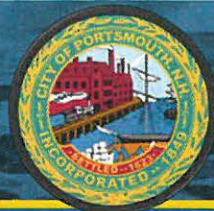
- Currently these facilities pay the tiered rate based on their metered use
- Alternatively:
 - » Should this use be divided by the number of dwelling units to assess a tiered use based on the average dwelling use? Or
 - » Have each dwelling unit install separate meters

Potential Policy Changes to Be Evaluated

■ **Fire Service Charges**

- Currently only 3% of water revenues are based on the fire service charges
- Comparable systems have fire service charges that amount to 10 to 30% of their revenue

Proposed Schedule



Questions and Comments



City of Portsmouth Water and Sewer Rate Study



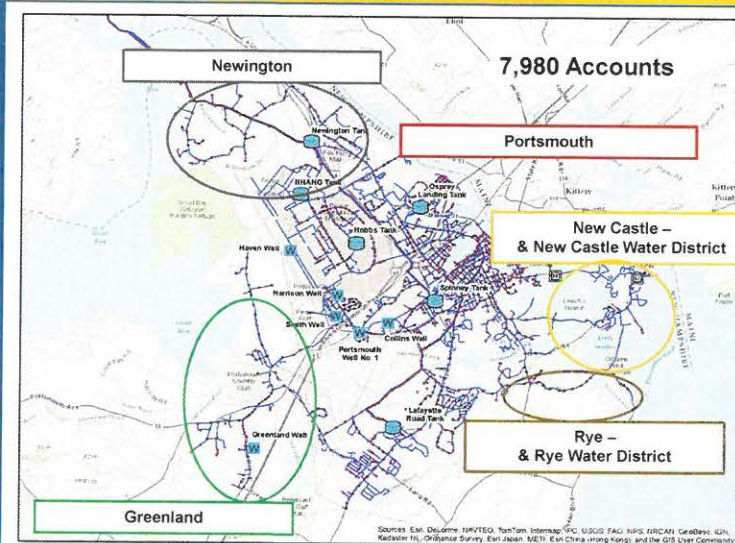
**City Council Work Session
February 11, 2013**



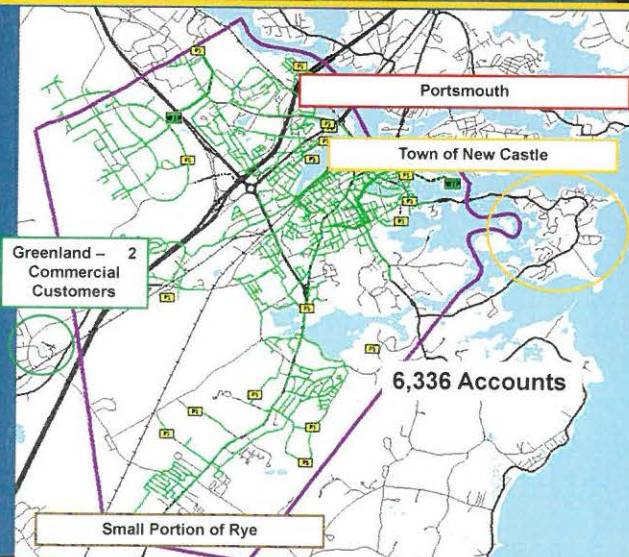
Overview of Tonight's Meeting

- **Introduction of the Study**
- **Enterprise Fund Accounting Requirements**
- **Factors Impacting Water and Sewer Rates**
- **Rate and Fee Policy Factors**
- **Next Steps**
- **Questions & Comments**

Portsmouth Regional Water System



Portsmouth Wastewater System



Why Update the Rate Model

- **Reduction in Billable Consumption**
- **Changing Water and Sewer Customer Base**
- **Policy Questions Such as Additional Tiers, Irrigation Meters**
- **Regulatory Requirements**
- **Capital Project Costs**
- **Good Practice to Update Model on Regular Basis**

Enterprise Fund Accounting Requirements

System Funding: Enterprise Funds

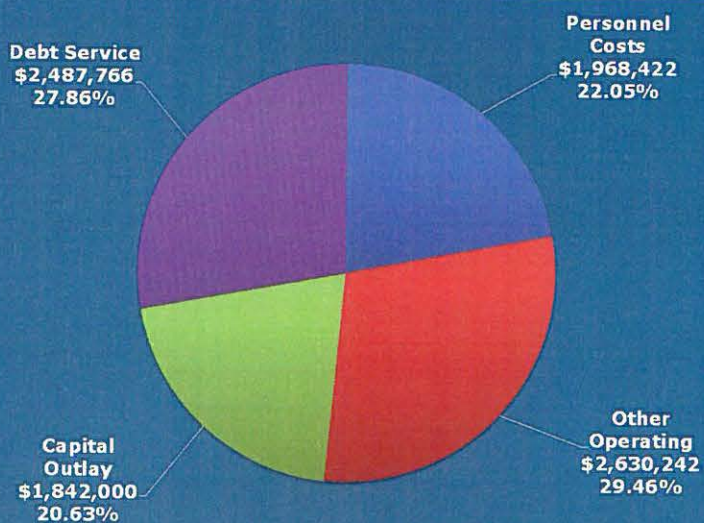
- ▶ Enterprise Funds Account for Operations That are Financed and Operated in a Manner Similar to Private Business
- ▶ Must have Fees and or Charges Sufficient Enough to Cover the Cost of Providing Goods and Services, Including Capital costs (i.e. Depreciation and Debt Service)
- ▶ Note: Property Taxes **do not** Subsidize the Water and Sewer Funds

Cash VS. Accrual

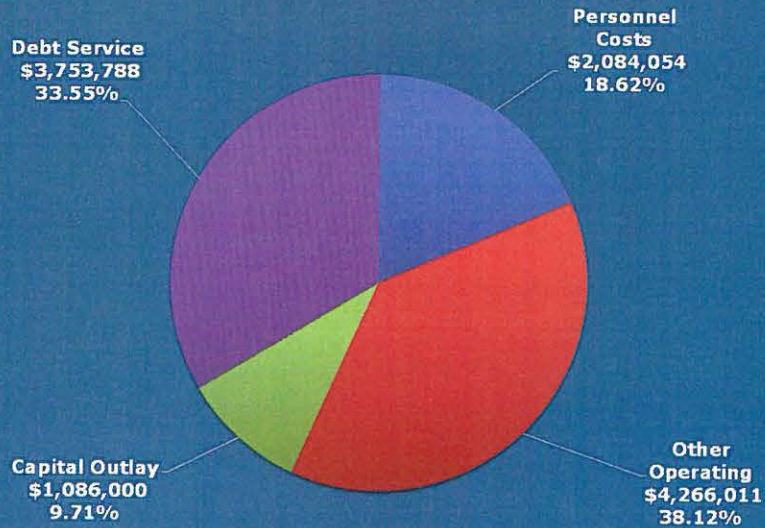
Full Accrual vs. Cash Requirements Water Fund FY13 Budget

	Full Accrual Basis of Accounting	Cash Requirements
Operations and Maintenance	4,334,664	4,334,664
Madbury Property Taxes	118,000	118,000
Equipment & Minor Capital needs	146,000	146,000
Depreciation	1,168,763	0
Interest on Debt	937,726	937,726
Accrued Interest	0	33,870
Principal Debt	0	1,569,717
OPEB Liability	23,320	0
Capital Projects, Vehicle Replacement	0	1,842,000
Total	\$6,728,473	\$8,981,977

Cash Basis Revenue Requirements: FY 13 Water Fund - \$8,928,430



Cash Basis Revenue Requirements: FY 13 Sewer Fund - \$11,189,853



Rate Design: Current Rates – Water

Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
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4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

*CF = cubic feet,
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Monthly Usage Rates – Variable Portion

All User Classes	
Capital Related Rate per unit billed	\$2.78 per Unit
First 10 units billed per month	\$1.37 per Unit
Tier 1: 0 – 10 Units	\$4.15 per Unit
Capital Related Rate per unit billed	\$2.78 per Unit
Over 10 units billed per month	\$2.22 per Unit
Tier 2: Over 10 Units	\$5.00 per Unit
Irrigation	
Capital Related Rate per unit billed	\$2.78 per Unit
Over 10 units billed per month	\$2.22 per Unit
All Usage	\$5.00 per Unit

Rate Design: Current Rates –Sewer

Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$ -
1"	\$ -
1 1/2"	\$ -
2"	\$ -
3"	\$ -
4"	\$ -
6"	\$ -
8"	\$ -
10"	\$ -

Monthly Usage Rates – Variable Portion

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Tier 2: Over 10 Units	\$10.49 per Unit

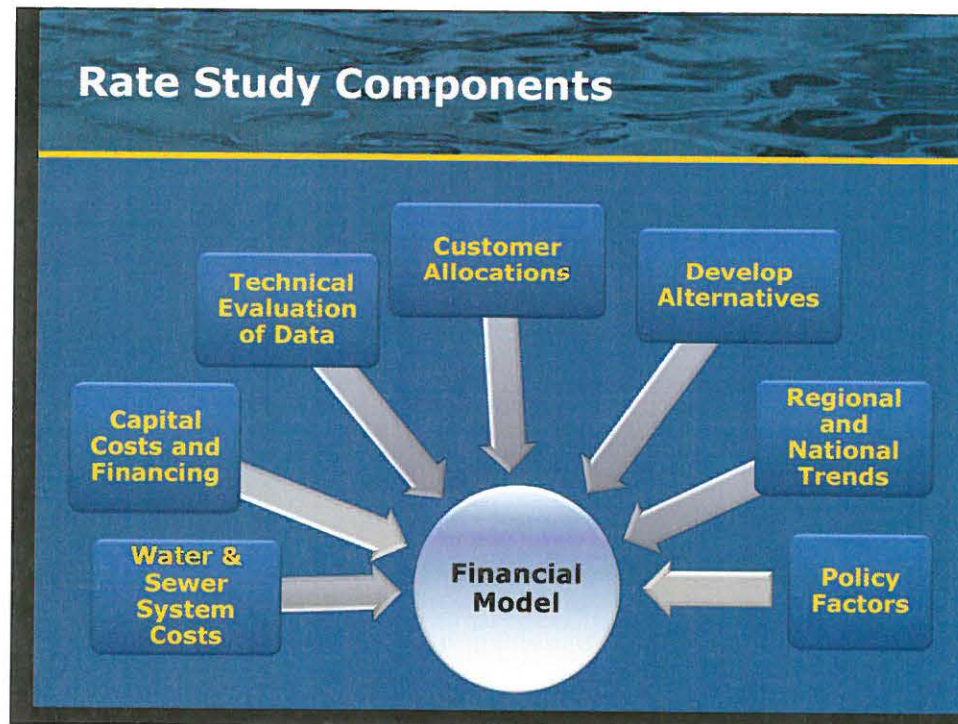
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Municipal Financial Services Group

- **Specialized Financial and Management Consulting Practice**
 - ▶ Focus on Municipal and Environmental Infrastructure
 - ▶ Efficient Delivery of Public Sector Services
- **National Practice Since 1976**
- **Clients Range from Large (New York, Washington, DC, Cleveland, San Francisco) to Very Small (Prudhoe Bay) - Clients Serve 45% of Nation's Population**
- **Recent work for numerous governments in New England**
 - ▶ Water and sewer rate studies and financial plans
 - New Hampshire - Claremont
 - Massachusetts - Barnstable, Auburn
 - Connecticut - Branford, Cheshire, Manchester, Middletown, Watertown
 - Rhode Island - Bristol, Newport Water



Rate Study Components



Principals of Rate Setting

- **Water and sewer operations are self-supporting**
 - ▶ Rates and fees are set to recover cost of providing service
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Factors Impacting Water and Sewer Rates

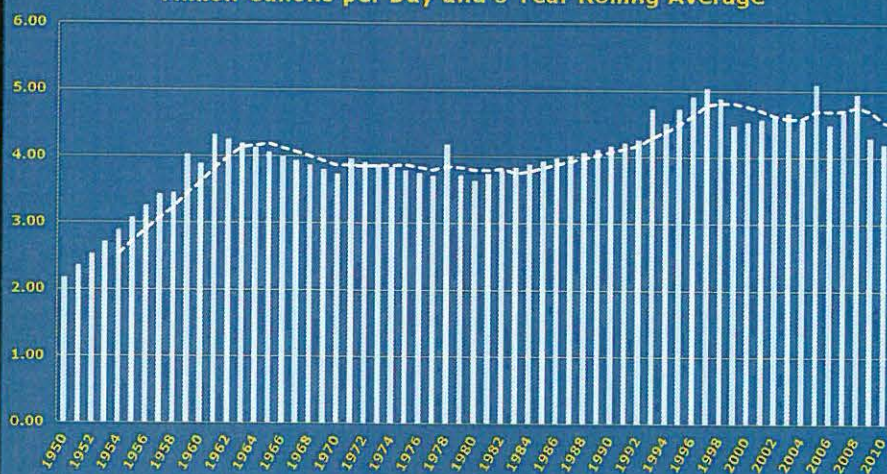
Portsmouth Capital Needs

- Capital Intensive Service
- Aging Infrastructure
- Regulatory Requirements
 - Safe Drinking Water Act
 - Clean Water Act (Sewer)



Portsmouth Water Demand Trends

Million Gallons per Day and 5 Year Rolling Average



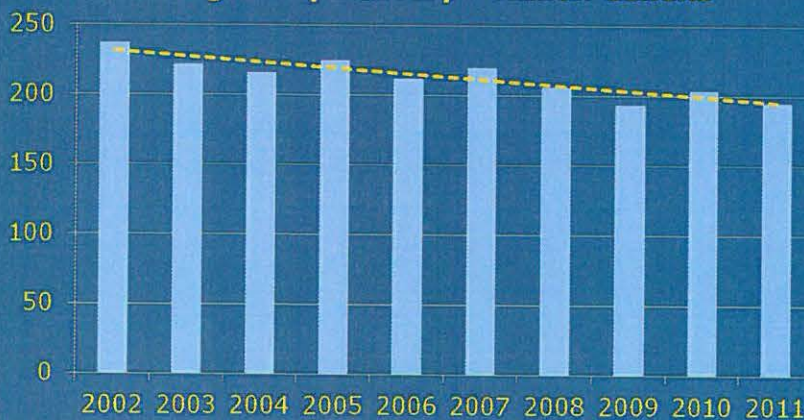
Portsmouth Water Demand Trends

■ Factors Contributing to Declining Demand

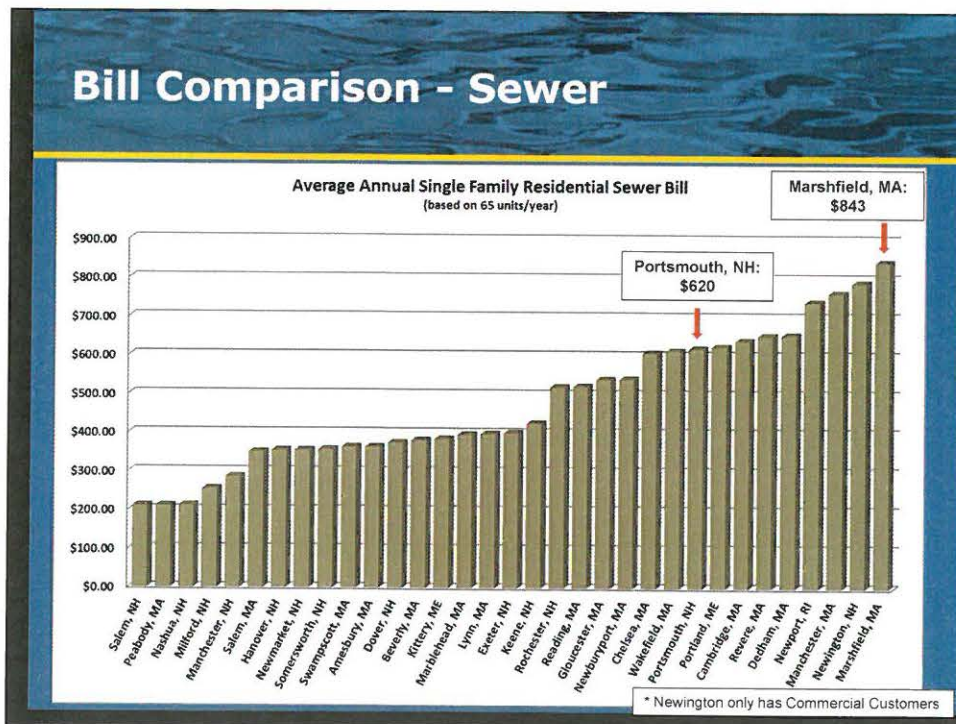
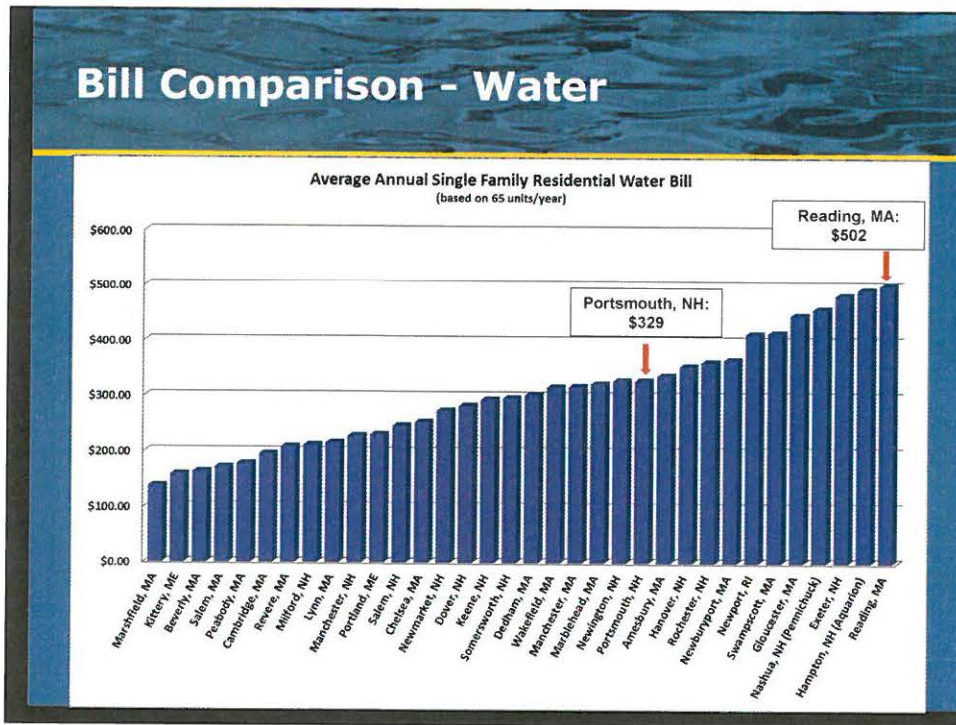
- ▶ Water fixture change-outs
- ▶ Fewer people per household
- ▶ Economic conditions
- ▶ "Going-Green" conservation ethic
- ▶ Response to rate increases

Usage Trends – Regionally

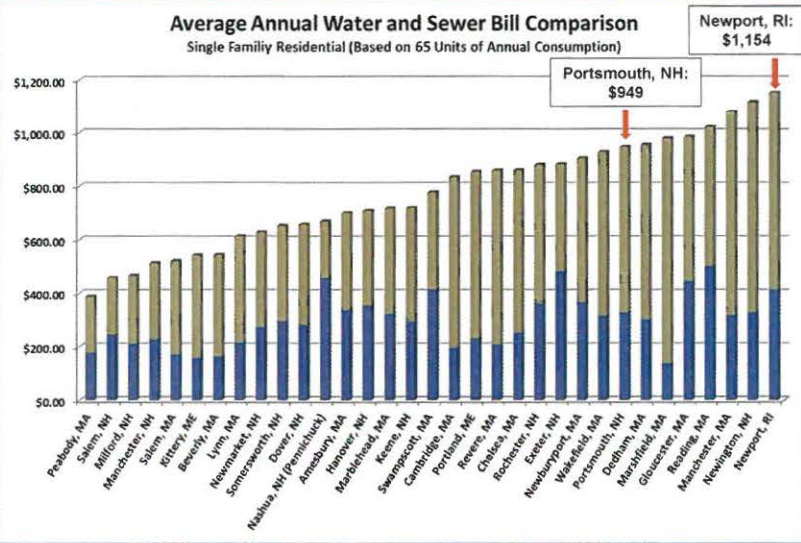
Massachusetts Water Resources Authority Average Daily Delivery – Million Gallons



Source: Summary Report of MWRA's Demand Management Program for Fiscal Year 2012



Bill Comparison - Combined



Rate Model Alternatives

Policy Issues

- Issue #1 – Additional Tiers
- Issue #2 – Base Charges (monthly meter charges)
- Issue #3 – Irrigation Meter Availability
- Issue #4 – Irrigation Tier
- Issue #5 – Multi-Family Condo Billing
- Issue #6 – Fire Protection Charge

Issue #1 – Additional Tiers

Should additional tiers be added to the current water and sewer rate structure?

	Water Rate Structure		Sewer Rate Structure
Tier 1: 0 – 10 Units	\$4.15 per Unit		\$9.54 per Unit
Tier 2: Over 10 Units	\$5.00 per Unit		\$10.49 per Unit
Irrigation: All Usage	\$5.00 per Unit		n/a

Issue #1 – Additional Tiers

Should additional tiers be added to the current water and sewer rate structure?

Basis for Recommendation:

- ▶ Of the largest customer class (SFR), 84% of water consumption and 90% of sewer usage falls within current Tier 1 (10 units/month)
- ▶ Adding a new tier at a lower rate would provide assistance to the smallest users of the system

Recommended Action:

Include a tier to aid the small users of the system

Issue #1 Results – Additional Tiers

	Water Rate Structure		Sewer Rate Structure	
	Current 2-Tiered Rates	3-Tiered Rates	Current 2-Tiered Rates	3-Tiered Rates
Tier 1: 0 – 2 Units	\$4.15 per Unit	\$3.47 per Unit	\$9.54 per Unit	\$6.77 per Unit
Tier 2: 2 – 10 Units		\$4.23 per Unit		\$9.90 per Unit
Tier 3: Over 10 Units	\$5.00 per Unit	\$5.08 per Unit	\$10.49 per Unit	\$10.84 per Unit
Irrigation: All Usage	\$5.00 per Unit	\$5.08 per Unit	n/a	n/a

Issue #1 Impacts – Additional Tiers

Sample Total Water Bill Impact (Including Monthly Meter Charge)						
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #1 FY 13	% Increase	\$ Increase
Single Family Residential	5/8"	2	\$13.25	\$11.89	-10.3%	(\$1.36)
Single Family Residential	5/8"	5	\$25.70	\$24.59	-4.3%	(\$1.11)
Single Family Residential	1"	25	\$124.77	\$125.30	0.4%	\$0.53
Non-Single Family Residential	3/4"	30	\$146.45	\$147.39	0.6%	\$0.94
Non-Single Family Residential	3"	400	\$2,027.76	\$2,058.76	1.5%	\$31.00
Irrigation Account	3/4"	6	\$34.95	\$35.44	1.4%	\$0.49

Sample Sewer Bill Impact						
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #1 FY 13	% Increase	\$ Increase
Single Family Residential	5/8"	2	\$19.08	\$13.54	-29.0%	(\$5.54)
Single Family Residential	5/8"	5	\$47.70	\$43.25	-9.3%	(\$4.45)
Single Family Residential	1"	25	\$252.75	\$255.40	1.0%	\$2.65
Non-Single Family Residential	3/4"	30	\$305.20	\$309.61	1.4%	\$4.41
Non-Single Family Residential	3"	400	\$4,186.50	\$4,321.45	3.2%	\$134.95

Issue #2 Results – Base Charges (Monthly Meter Charge)

Are Current Base Charges Appropriate?

Meter Size	Water Rate Structure	Sewer Rate Structure
	Current Monthly Meter Charge (8.5% of Revenues)	Current Monthly Meter Charge (0% of Revenues)
5/8" and 3/4"	\$4.95	\$ -
1"	\$8.27	\$ -
1 1/2"	\$14.25	\$ -
2"	\$22.91	\$ -
3"	\$36.26	\$ -
4"	\$68.74	\$ -
6"	\$120.27	\$ -
8"	\$168.01	\$ -
10"	\$252.02	\$ -

Issue #2 – Base Charges (Monthly Meter Charge)

Are Current Base Charges Appropriate?

Basis for Recommendation:

- ▶ Rate modeling results calculate base charges at 21% - water, 24% - sewer
- ▶ Industry standard sets base charges for water and sewer structures at approx. 20 – 30%
- ▶ Increases in base charges increases revenue stability of Fund

Recommended Action:

Increase percentage of revenue collected from base charges over time

Issue #2 Results – Base Charges (Monthly Meter Charge)

Meter Size	Water Rate Structure		Sewer Rate Structure	
	Current Monthly Meter Charge (8.5% of Revenues)	Monthly Meter Charge (15% of Revenues)	Current Monthly Meter Charge (0% of Revenues)	Monthly Meter Charge (10% of Revenues)
5/8" and 3/4"	\$4.95	\$8.54	\$ -	\$10.87
1"	\$8.27	\$14.27	\$ -	\$18.17
1 1/2"	\$14.25	\$24.60	\$ -	\$31.31
2"	\$22.91	\$39.54	\$ -	\$50.33
3"	\$36.26	\$62.59	\$ -	\$79.66
4"	\$68.74	\$118.65	\$ -	\$151.01
6"	\$120.27	\$207.59	\$ -	\$264.22
8"	\$168.01	\$289.99	\$ -	\$369.10
10"	\$252.02	\$434.99	\$ -	\$553.65

Issue #2 Impacts – Base Charges (Monthly Meter Charge)

Sample Water Bill Impact (Including Monthly Meter Charge)						
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #2 FY 13	% Increase	\$ Increase
Single Family Residential	5/8"	2	\$13.25	\$16.84	27.1%	\$3.59
Single Family Residential	5/8"	5	\$25.70	\$29.29	14.0%	\$3.59
Single Family Residential	1"	25	\$124.77	\$130.77	4.8%	\$6.00
Non-Single Family Residential	3/4"	30	\$146.45	\$150.04	2.5%	\$3.59
Non-Single Family Residential	3"	400	\$2,027.76	\$2,054.09	1.3%	\$26.33
Irrigation Account	3/4"	6	\$34.95	\$38.54	10.3%	\$3.59

Sample Sewer Bill Impact (Including Monthly Meter Charge)						
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #2 FY 13	% Increase	\$ Increase
Single Family Residential	5/8"	2	\$19.08	\$29.95	57.0%	\$10.87
Single Family Residential	5/8"	5	\$47.70	\$58.57	22.8%	\$10.87
Single Family Residential	1"	25	\$252.75	\$270.92	7.2%	\$18.17
Non-Single Family Residential	3/4"	30	\$305.20	\$316.07	3.6%	\$10.87
Non-Single Family Residential	3"	400	\$4,186.50	\$4,266.16	1.9%	\$79.66

Issue #3 – Irrigation Meter Availability

Should Irrigation meters be expanded to Multi-Family and Commercial Customers?

Consideration:

- ▶ Currently there are 241 Irrigation Accounts
- ▶ Is this consistent with City's sustainable practice goals?
- ▶ Increased irrigation meter availability would result in a loss of approximately 8.7% of billed sewer usage. Lost billable usage would result in increased fees to make up the lost revenues

Issue #4 – Irrigation Tier

If Irrigation meter use is expanded should Irrigation be charged at an additional peak tier in the water rate structure?

	Water Rate Structure
Irrigation: All Usage	\$5.00 per Unit

Policy Discussion – Irrigation Tier

Should Irrigation be charged an additional peak tier in the water rate structure?

Basis for Recommendation:

- ▶ Customers with irrigation meters did not pay for the capacity they are using (do not pay the water capacity use surcharge fee)
- ▶ Irrigation use is non-essential use of water and non-irrigation customer should not subsidize cost of providing this capacity

Recommendation Action:

Irrigation water should be charged at a higher tier rate

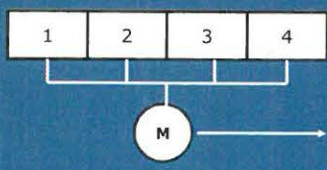
Issue #4 Results & Impacts – Irrigation Tier

	Water Rate Structure	
Irrigation: All Usage	\$5.00 per Unit	\$5.56 per Unit

Sample Water Bill Impact						
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #4 FY 13	% Increase	\$ Increase
Irrigation Account	3/4"	6	\$34.95	\$38.31	9.6%	\$3.36

Issue #5 – Multi-Family Condo Billing

Should Multi-Family condo accounts be provided with a usage allowance per tier, based on the number of dwelling units?



Condo Account with 1 Master Meter and 4 Residential Dwellings			
	Monthly Water Bill	Monthly Sewer Bill	Monthly Combined Bill
1" Meter Charge	\$8.27	\$ -	\$8.27
Usage	20 Units	20 Units	20 Units
1 st Tier Charge	\$41.50	\$95.40	\$136.90
2 nd Tier Charge	\$50.00	\$104.90	\$154.90
Total Bill	\$99.77	\$200.30	\$300.07
Cost/Res. Dwelling	\$24.95	\$50.08	\$75.02

Issue #5 – Multi-Family Condo Billing

Should Multi-Family condo accounts be provided with a usage allowance per tier based on the number of dwelling units?

Basis for Recommendation:

- ▶ Implementing average use per dwelling unit would greatly increase administrative costs
- ▶ Implementation would shift usage to lower tiers charge, in turn decreasing overall revenues resulting in necessary higher rates
- ▶ True equity would require individual meters which is currently allowed

Recommended Action:

No implementation recommended – No action required

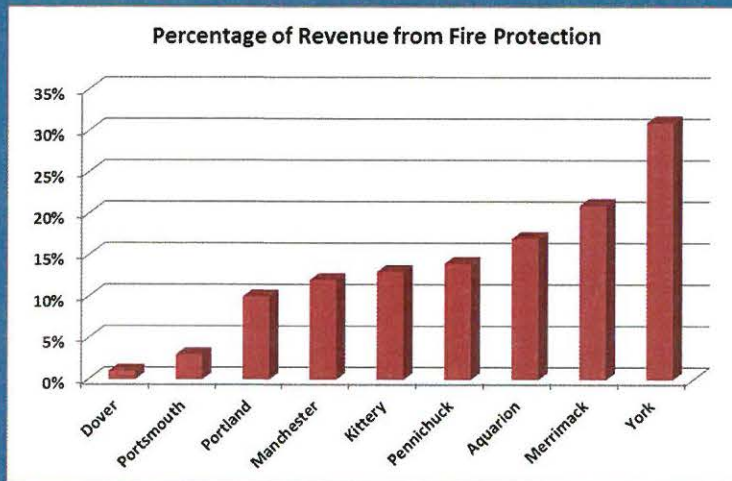
Issue #6 – Fire Protection Charges

Should Fire Protection Charges be increased?

Public Fire Protection	Current
Annual Hydrant Fee	\$100
Private Fire Protection	
Current	
Monthly Charge per Line Size	
1"	\$2.55
1 ½"	\$3.82
2"	\$5.09
2 ½"	\$7.64
3"	\$12.22
4"	\$19.35
5"	\$31.57
6"	\$38.69
8"	\$71.28
10"	\$107.93
12"	\$162.88

Issue #6 – Fire Protection Charges

Fire Protection Allocation % Comparison



Issue #6 – Fire Protection Charges

Should Fire Protection Charges be increased?

Basis for Recommendation:

- ▶ Rate modeling analysis calculates 10% of water costs are due to fire protection
- ▶ Current fire protection charges only generate 3% of water revenues
- ▶ As a result fire protection charges are currently set at a level well below the cost of providing fire protection services

Recommended Action:

Incrementally increase Hydrant Fees and Fire Line Charges to recommended levels over five years starting in FY15

Issue #6 Results & Impacts – Fire Protection Charges

Public Fire Protection	Current	Recommended FY 15
Annual Hydrant Fee	\$100	\$200
Private Fire Protection	Current	Recommended FY 15
Monthly Charge per Line Size		
1"	\$2.55	\$2.55
1 1/2"	\$3.82	\$3.82
2"	\$5.09	\$5.09
2 1/2"	\$7.64	\$7.64
3"	\$12.22	\$12.22
4"	\$19.35	\$19.41
5"	\$31.57	\$32.32
6"	\$38.69	\$42.37
8"	\$71.28	\$81.35
10"	\$107.93	\$130.09
12"	\$162.88	\$200.96
Annual Collected Revenues	Current	Recommended FY 15
Public Fire Protection	\$104,000	\$208,000
Private Fire Protection	\$187,787	\$211,957
Total Fire Services	\$291,787	\$419,957

Issue #7 – Minimum Unallocated Retained Earnings Balance

What minimum unallocated retained earnings balance should be maintained in the water and sewer funds?

Basis for Recommendation:

- ▶ Unallocated retained earnings should be maintained to include:
 - ▶ A working capital reserve equal to 30 days of operating expenses
 - ▶ A capital stabilization reserve based on asset replacement analysis

Recommended Action:

Maintain 30% of Annual Budget

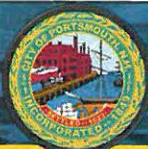
Policy Issues Summary

ISSUE	TOPIC	RECOMMENDED ACTION
■ Issue #1	Additional Tiers	Include a tier to aide the small users of the system
■ Issue #2	Base Charges (Monthly Meter Charge)	Increase percentage of revenue collected from base charges
■ Issue #3	Irrigation Meter Availability	
■ Issue #4	Irrigation Tiers	Dependent upon Issue #3
■ Issue #5	Multi-Family Condo Billing	No implementation recommended – No action required
■ Issue #6	Fire Protection Charges	Incrementally increase Hydrant Fees and Fire Line Charges to recommended levels over next five years

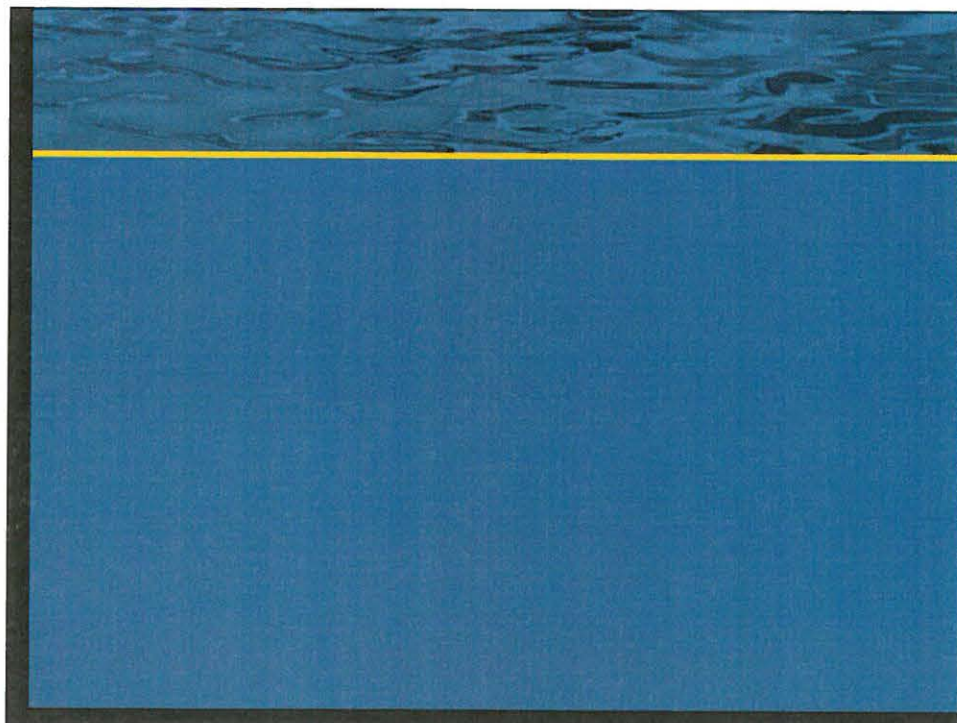
Next Steps

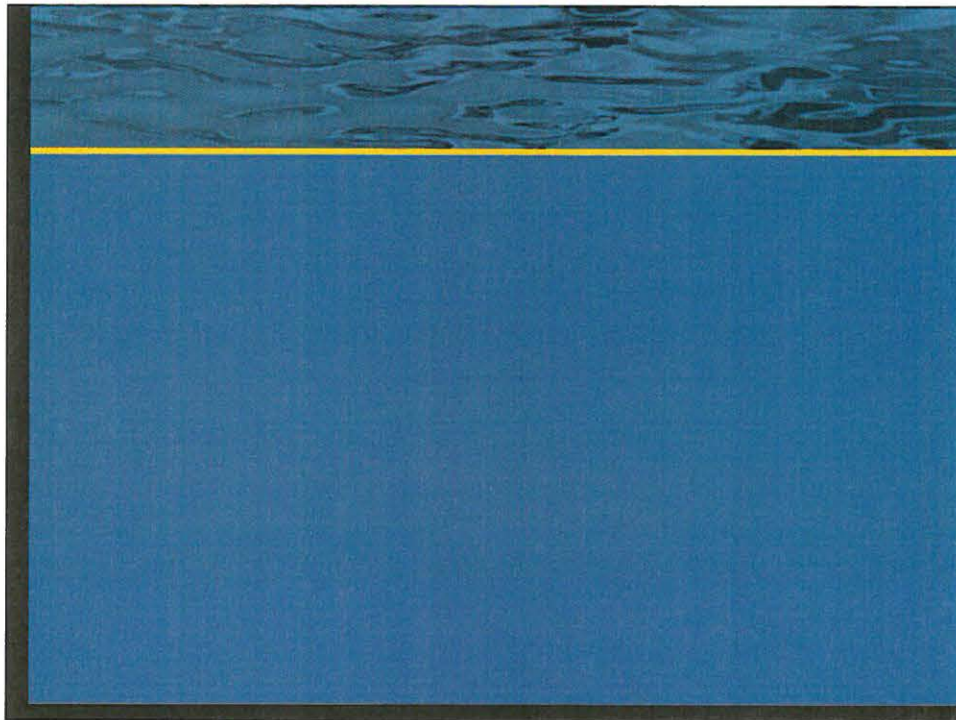


- Finalize Rate Model
- Develop Proposed FY 14 Water and Sewer Rate
- Present Proposed Budget and Water Sewer Rate at March 13, 2013
- Modify rate model to incorporate policy changes approved by City Council for preparation of FY 15 budget



Questions and Comments





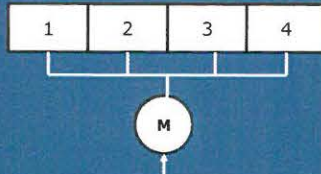
Issue #5 – Multi-Family Condo Billing

If Multi-Family Condo billing is implemented:

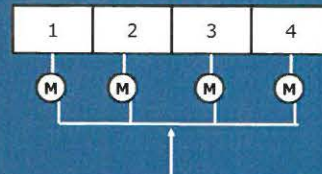
- ▶ Implementation will require significant amount of time.
 - Earliest Implementation recommended at FY 2015.
- ▶ All dwelling units should be charged minimum monthly meter charge.
- ▶ Property owner would be responsible for plumbing changes
- ▶ Property owner would have to purchase the meter?
- ▶ One-time administrative fee for service setup and inspection?

Issue #5 Impacts – Multi-Family Condo Billing

20 Units/Month - Water Billing



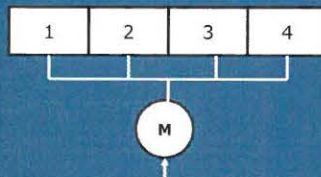
Condo 1 Meter	4 Residential Dwellings
1" Meter Charge	\$8.27
Usage	20 Units
1 st Tier Charge	\$41.50
2 nd Tier Charge	\$50.00
Total Monthly Bill	\$99.77
Cost/Res. Dwelling	\$24.95



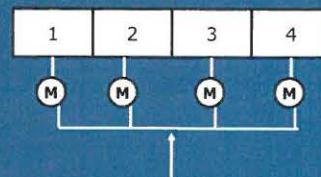
Condo 4 Meters	4 Residential Dwellings
5/8" Meter Charge	\$4.95
Usage	5 Units
1 st Tier Charge	\$20.75
2 nd Tier Charge	\$00.00
Total Monthly Bill	\$25.70
Cost/Res. Dwelling	\$25.70

Issue #5 Impacts – Multi-Family Condo Billing

20 Units/Month - Sewer Billing



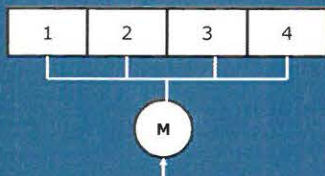
Condo 1 Meter	4 Residential Dwellings
1" Meter Charge	\$0.00
Usage	20 Units
1 st Tier Charge	\$95.40
2 nd Tier Charge	\$104.90
Total Monthly Bill	\$200.30
Cost/Res. Dwelling	\$50.08



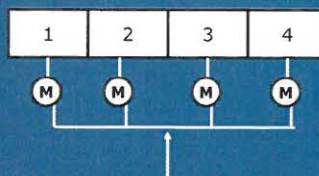
Condo 4 Meters	4 Residential Dwellings
5/8" Meter Charge	\$0.00
Usage	5 Units
1 st Tier Charge	\$47.70
2 nd Tier Charge	\$00.00
Total Monthly Bill	\$47.70
Cost/Res. Dwelling	\$47.70

Issue #5 Impacts – Multi-Family Condo Billing

20 Units/Month – Water & Sewer Combined



Condo 1 Meter	4 Residential Dwellings
1" Meter Charge	\$8.27
Usage	20 Units
1 st Tier Charge	\$136.90
2 nd Tier Charge	\$154.90
Total Monthly Bill	\$300.07
Cost/Res. Dwelling	\$75.02



Condo 4 Meters	4 Residential Dwellings
5/8" Meter Charge	\$4.95
Usage	5 Units
1 st Tier Charge	\$68.45
2 nd Tier Charge	\$00.00
Total Monthly Bill	\$73.40
Cost/Res. Dwelling	\$73.40

Water/Sewer Budget and Rate Study



City Council Public Input Session Regarding Water/Sewer Budget and Rate Study

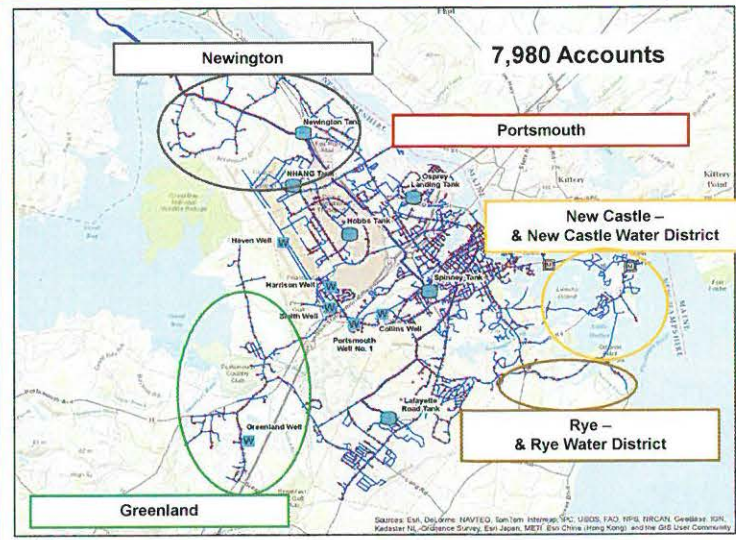
March 13, 2013



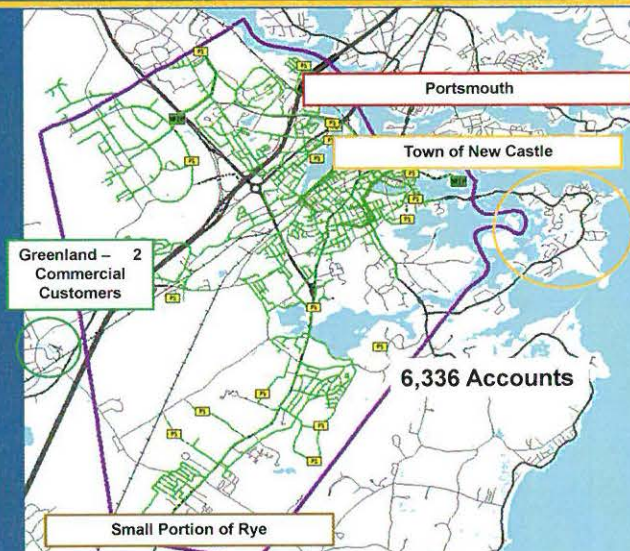
Overview of Tonight's Meeting

- **Introduction**
 - **Water and Sewer System Overview**
 - **Enterprise Funds**
- **Rate Model Study Overview**
 - **Goal of Rate Study and Purpose of Rate Model**
 - **Proposed Water and Sewer Budgets**
 - **Recommended Water and Sewer Enterprise Fund Management Plan**
- **Proposed FY 14 Water Rate**
- **Proposed FY 14 Sewer Rate**
- **Open Public Input Session**

Portsmouth Regional Water System



Portsmouth Wastewater System



System Funding: Enterprise Funds

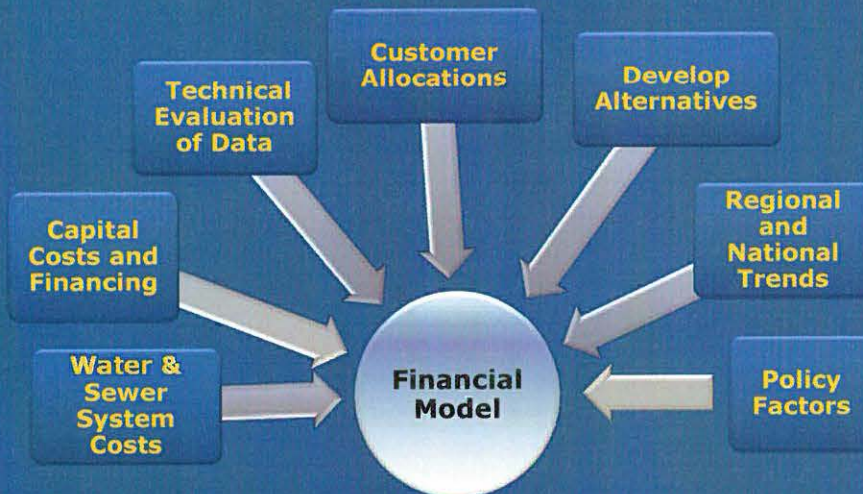
- ▶ Enterprise Funds Account for Operations That are Financed and Operated in a Manner Similar to Private Business
- ▶ Must have Fees and or Charges Sufficient Enough to Cover the Cost of Providing Goods and Services, Including Capital costs (i.e. Depreciation and Debt Service)
- ▶ Note: Property Taxes **do not** Subsidize the Water and Sewer Funds

Municipal Financial Services Group

- **Specialized Financial and Management Consulting Practice**
 - ▶ Focus on Municipal and Environmental Infrastructure
 - ▶ Efficient Delivery of Public Sector Services
- **National Practice Since 1976**
- **Clients Range from Large (New York, Washington, DC, Cleveland, San Francisco) to Very Small (Prudhoe Bay) - Clients Serve 45% of Nation's Population**
- **Recent work for numerous governments in New England**
 - ▶ Water and sewer rate studies and financial plans
 - New Hampshire - Claremont
 - Massachusetts - Barnstable, Auburn
 - Connecticut - Branford, Cheshire, Manchester, Middletown, Watertown
 - Rhode Island - Bristol, Newport Water



Rate Study Overview



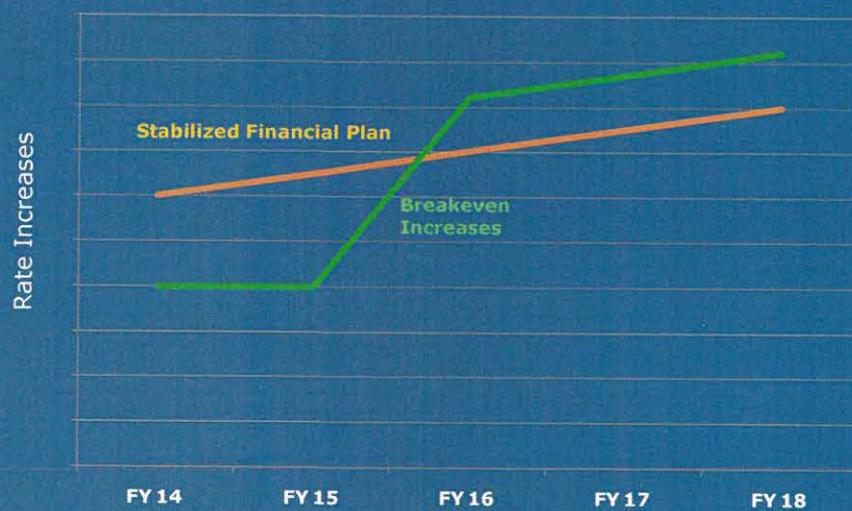
Goal of Utility Rate Study

- **Provide long-term financial health, stability, and predictability within the City's water and sewer enterprise funds, while appropriately pricing water and sewer service based on the costs incurred by the City**

Purpose of Rate Model

- **The rate model serves as the key tool to assist in long-term planning:**
 - **Allowing for prudent financial planning which results in predictable rate increases**
 - **Allowing for funding of significant capital projects**
 - **Allowing for proactive management of the systems which results in lowest rates over time**

Approaches to Adjusting Rates



Proposed FY 14 Water and Sewer Enterprise Fund Budgets

Proposed Water Fund FY14 Budget

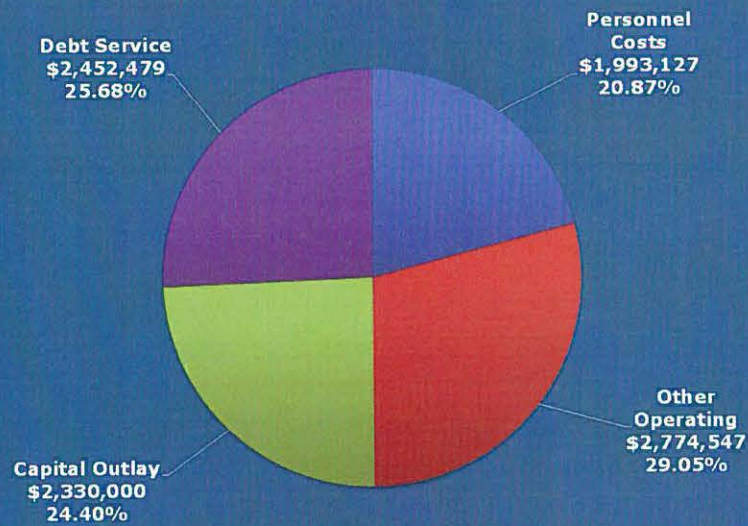
	Full Accrual Basis of Accounting	Cash Requirements
Operations and Maintenance	4,523,674	4,523,674
Property Taxes	118,000	118,000
Equipment & Minor Capital needs	126,000	126,000
Depreciation	1,582,924	-
Interest on Debt	793,427	793,427
Accrued Interest	-	93,723
Principal Debt	-	1,565,329
OPEB Liability	33,320	-
Capital Projects, Vehicle Replacement	-	2,330,000
Total	\$7,177,345	\$9,550,153

Proposed Sewer Fund FY14 Budget

	Full Accrual Basis of Accounting	Cash Requirements
Operations and Maintenance	6,277,029	6,277,029
Permit Expenses/Legal Fees	291,000	291,000
Equipment & Minor Capital needs	216,300	216,300
Depreciation	1,542,718	-
Interest on Debt	1,609,074	1,609,074
Accrued Interest	-	(7,134)
Principal Debt	-	2,915,799
OPEB Liability	21,791	-
Capital Projects, Vehicle Replacement	-	936,000
Total	\$9,957,912	\$12,238,068

Recommended Water and Sewer Enterprise Fund Management Plan

Cash Basis Revenue Requirements: FY 14 Water Fund - \$9,550,153



Water System Revenue Requirement Forecast

■ Personnel Costs

- ▶ Salaries, insurance, benefits, etc.
- ▶ Inflated annually by line item in financial model

■ Other Operating

- ▶ Chemicals, energy, repairs, contracts, etc.
- ▶ Inflated annually by line item in financial model
- ▶ Key cost driver is inflation on utilities (chemical and energy)

Water System Revenue Requirement Forecast

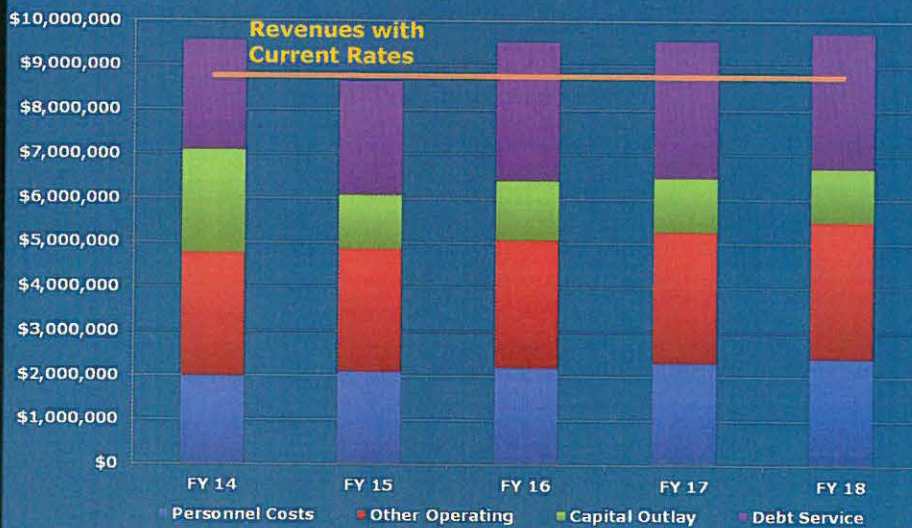
■ Capital Outlay

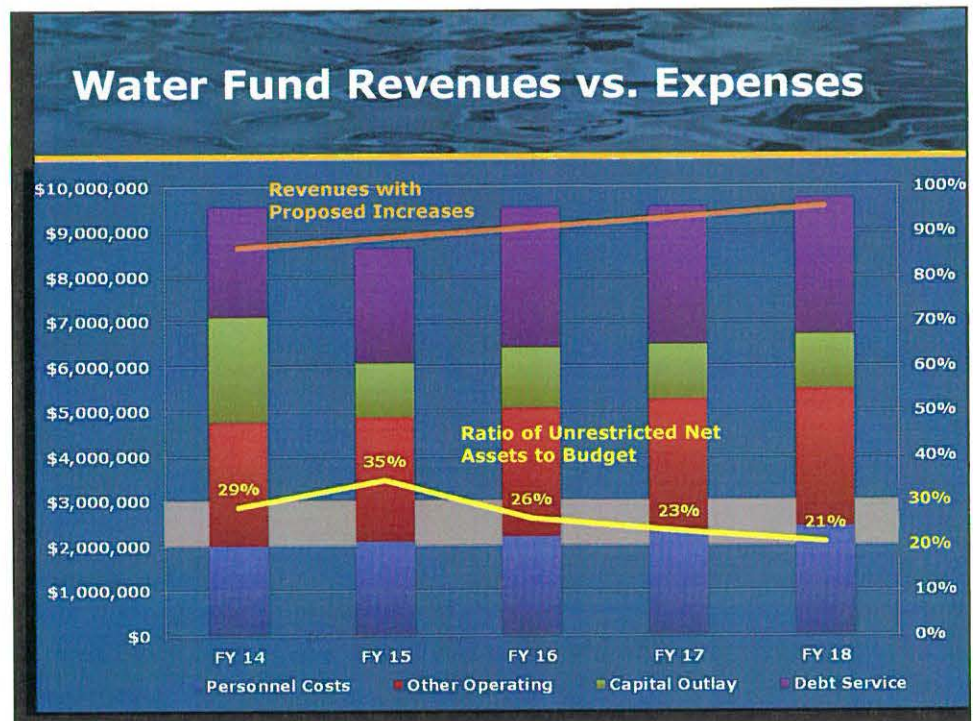
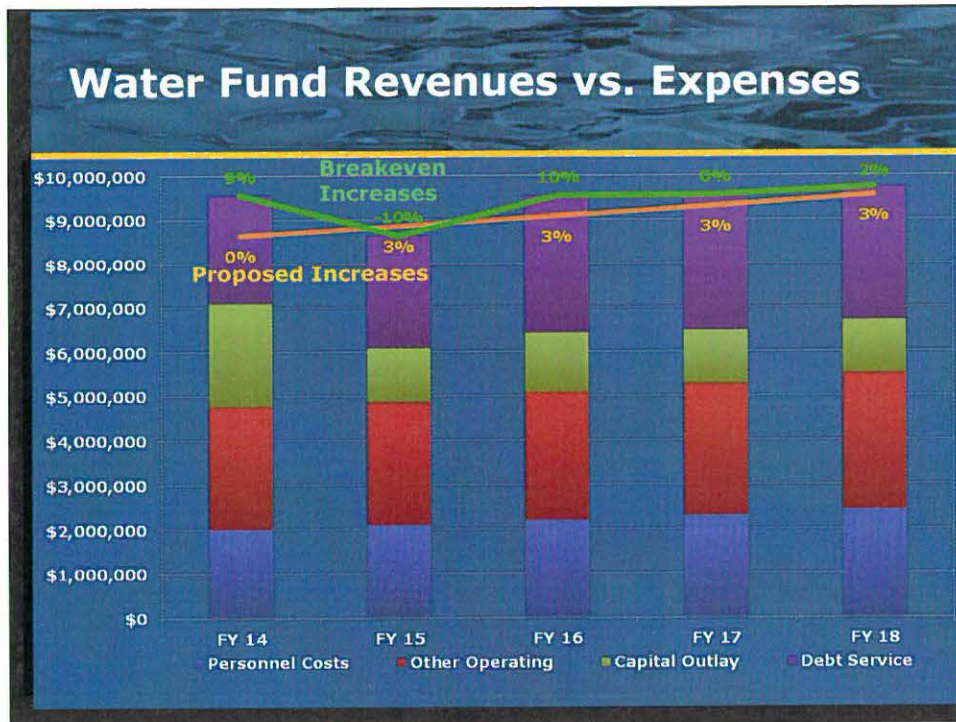
- ▶ Cash funded capital projects (waterline and tank replacement)
- ▶ Forecast based on Capital Improvements Plan
- ▶ Key cost driver is the magnitude of capital projects

■ Debt Service

- ▶ Principal and interest on current and future loans
- ▶ Forecast based on Capital Improvements Plan
- ▶ Key cost driver is the magnitude of capital projects

Water Fund Revenues vs. Expenses

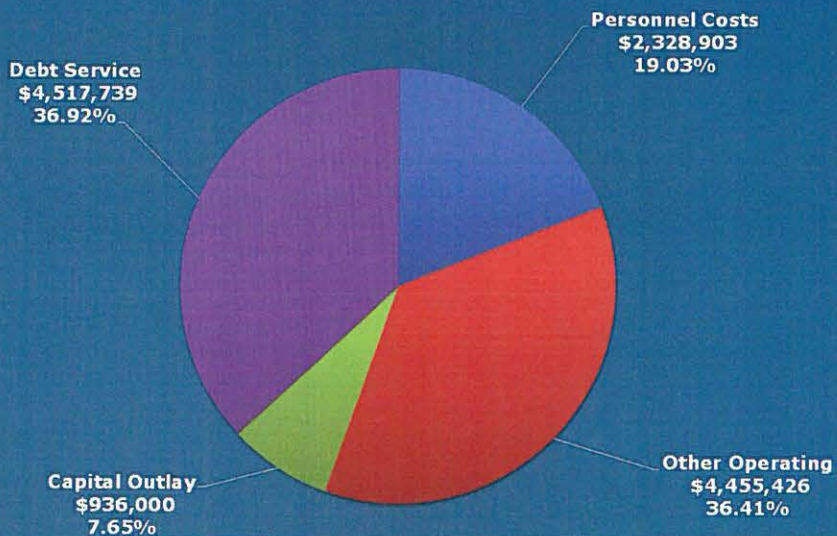




Proposed Water Fund Management Plan

	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Proposed Increases	-	0.00%	3.00%	3.00%	3.00%	3.00%
End of Year Modified Unrestricted Net Assets	\$3,472,714	\$2,562,864	\$2,785,212	\$2,331,672	\$2,084,190	\$1,906,009
% of Annual Budget (Target 20 - 30%)	41%	29%	35%	26%	23%	21%

Cash Basis Revenue Requirements: FY 14 Sewer Fund - \$12,238,068



Sewer System Revenue Requirement Forecast

■ Personnel Costs

- ▶ Salaries, insurance, benefits, etc.
- ▶ Inflated annually by line item in financial model

■ Other Operating

- ▶ Chemicals, energy, repairs, contracts, etc.
- ▶ Inflated annually by line item in financial model
- ▶ Key cost drivers include utilities and additional operating costs of upgraded WWTP

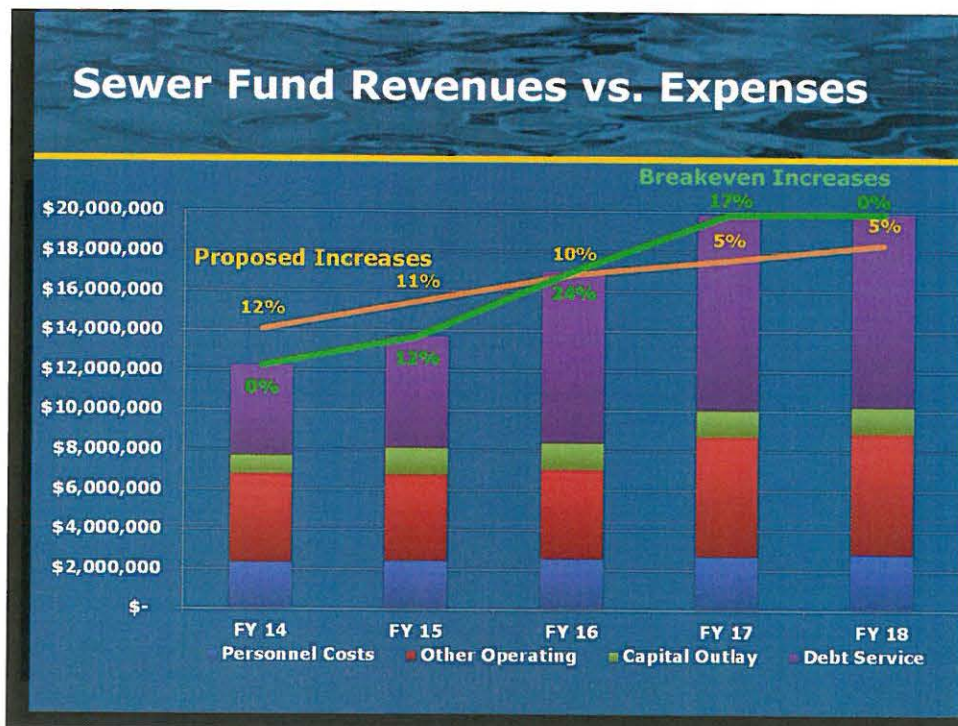
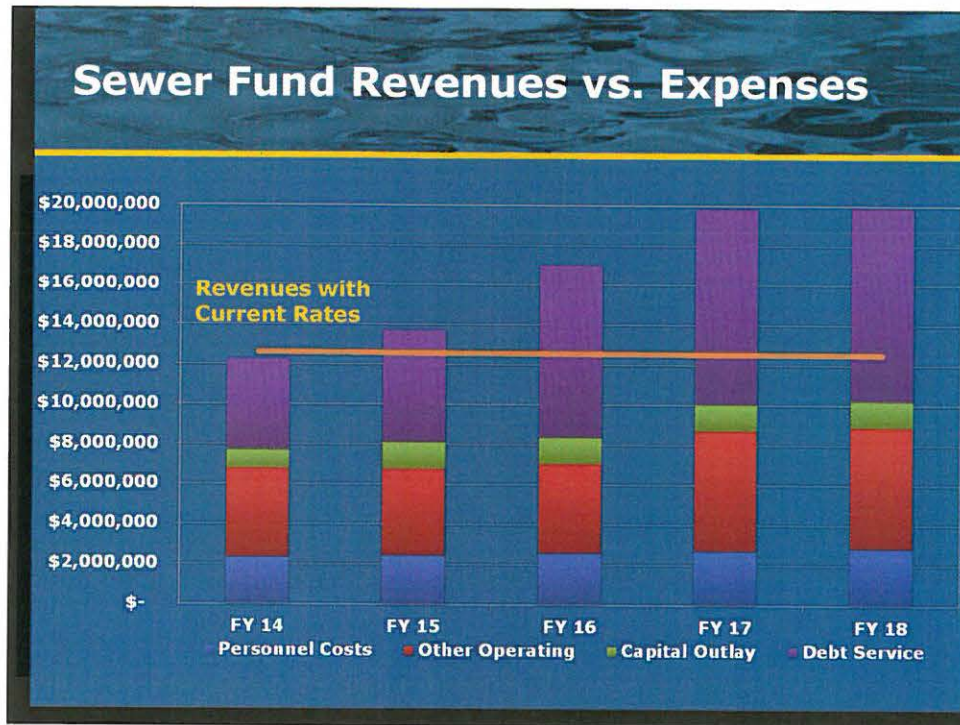
Sewer System Revenue Requirement Forecast

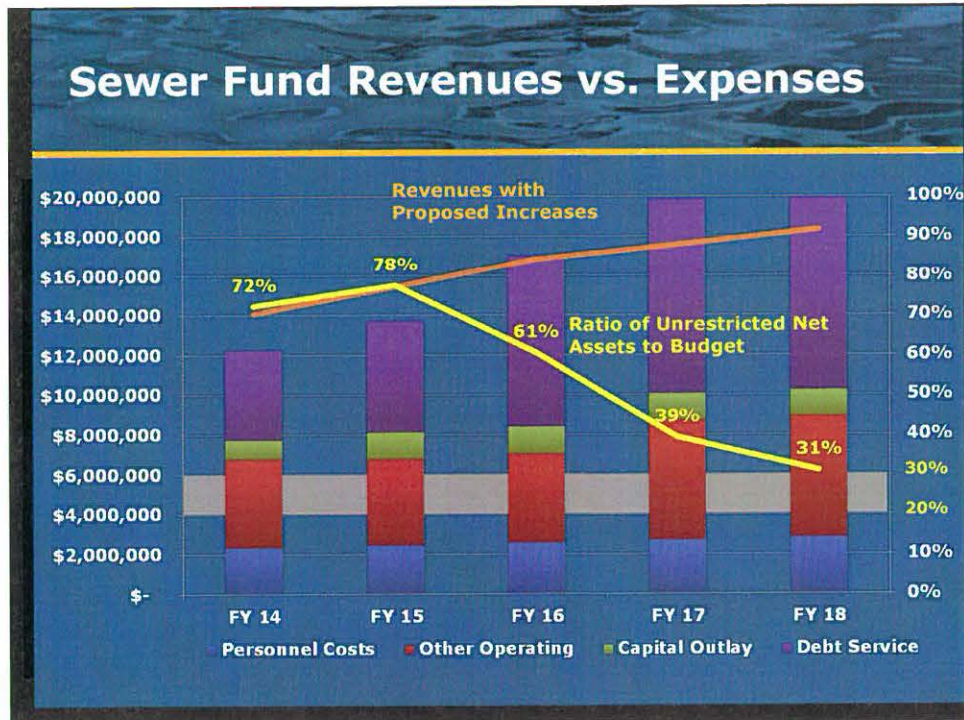
■ Capital Outlay

- ▶ Cash funded capital projects (sewer line replacements)
- ▶ Forecast based on Capital Improvements Plan
- ▶ Key cost driver is magnitude of capital projects

■ Debt Service

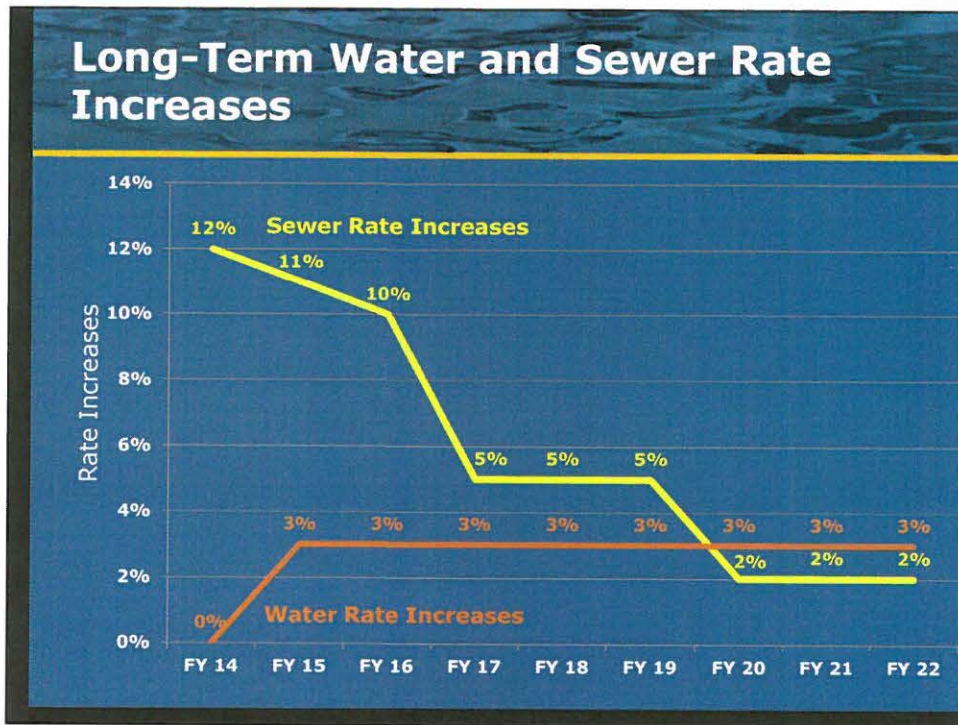
- ▶ Principal and interest on current and future loans
- ▶ Forecast based on Capital Improvements Plan
- ▶ Key cost driver is magnitude of capital projects (WWTP upgrades - \$62.5 million)





Sewer Fund Rate Adjustments

	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Proposed Increases	-	12.00%	11.00%	10.00%	5.00%	5.00%
End of Year Modified Unrestricted Net Assets	\$6,311,969	\$8,146,795	\$9,896,162	\$9,723,018	\$7,441,977	\$5,890,194
% of Annual Budget (Target 20 - 30%)	59%	72%	78%	61%	39%	31%



Proposed FY 14 Water Rates

FY 14 Water Rates (same as Current Rates)

Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

CF = cubic feet,
 1 CF = 7.48 gallons
 CCF = 100 cubic feet
 1 Unit = 100 cubic feet
 100 cubic feet = 748 gallons

Monthly Usage Rates – Variable Portion

All User Classes	
Capital Related Rate per unit billed	\$3.11 per Unit
First 10 units billed per month	\$1.04 per Unit
Tier 1: 0 – 10 Units	\$4.15 per Unit
Capital Related Rate per unit billed	\$3.11 per Unit
Over 10 units billed per month	\$1.89 per Unit
Tier 2: Over 10 Units	\$5.00 per Unit
Irrigation	
Capital Related Rate per unit billed	\$3.11 per Unit
Over 10 units billed per month	\$1.89 per Unit
All Usage	\$5.00 per Unit

FY13 Monthly Usage Rates	
Tier 1: 0 – 10 Units	\$4.15 per Unit
Tier 2: Over 10 Units	\$5.00 per Unit

Proposed FY 14 Sewer Rates

FY 14 Sewer Rates

Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$ -
1"	\$ -
1 1/2"	\$ -
2"	\$ -
3"	\$ -
4"	\$ -
6"	\$ -
8"	\$ -
10"	\$ -

*CF = cubic feet,
 1 CF = 7.48 gallons
 CCF = 100 cubic feet
 1 Unit = 100 cubic feet
 100 cubic feet = 748 gallons*

Monthly Usage Rates – Variable Portion

All User Classes	
Capital Related Rate per unit billed	\$5.66 per Unit
First 10 units billed per month	\$5.02 per Unit
Tier 1: 0 – 10 Units	\$10.68 per Unit
Capital Related Rate per unit billed	\$5.66 per Unit
Over 10 units billed per month	\$6.09 per Unit
Tier 2: Over 10 Units	\$11.75 per Unit

FY13 Monthly Usage Rates

Tier 1: 0 – 10 Units	\$9.54 per Unit
Tier 2: Over 10 Units	\$10.49 per Unit

New Hampshire's Water and Sewer System's

**Other Communities
 are Faced with
 Similar Needs....**



Water Sustainability Commission Report

NEW HAMPSHIRE LIVES ON WATER

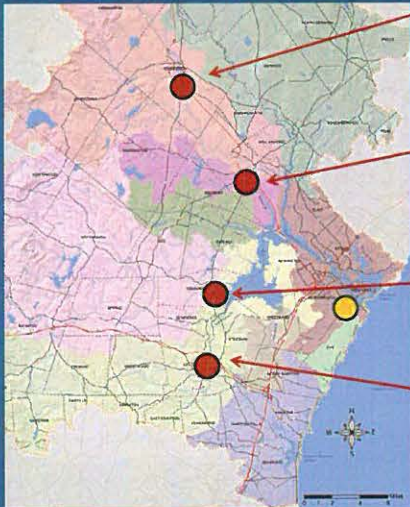


December 2012
New Hampshire Water Sustainability Commission - Final Report
Established by Executive Order 2011-02
By Governor John H. Lynch

Infrastructure Needs - Next 20 Years:

- **Water Supply:**
 - \$857 Million
- **Wastewater:**
 - \$1.7 Billion
- **Stormwater:**
 - \$269 Million

Regional Sewer Systems: Anticipated Capital Projects Related to Infrastructure Upgrades



- Rochester:**
 - \$19.7 M for WWTF
 - \$4.3 M for Pump Stations
 - \$7.8 M for I/I Projects
 - FY14-19 proposed budget
- Dover:**
 - \$9.0 M for WWTF
 - \$1.8 M for I/I Projects
 - \$2.9 M for other Sewer Projects
 - FY14-19 proposed budget
- Newmarket:**
 - \$14.2 M for WWTF
 - \$1.0 M for Watershed Projects
 - Public Meeting on Proposed Upgrades
- Exeter:**
 - \$30.0 to 46.0 M for WWTF
 - \$2.0 for collection system upgrades
 - \$1.75 for sludge removal
 - FY12-18 budget and Exeter PW Staff correspondence

Next Steps



- **Finalize Water and Sewer Budgets**
- **Finalize FY 14 Water and Sewer Rates**
- **Hold Council Work Session Fall of 2013 to review Rate Model Policy Issues**
- **Modify rate model to incorporate policy changes approved by City Council for preparation of FY 15 budget**

Open Public Input Session



Water and Sewer FY 2014 Budget Work-Session

April 16, 2013



Overview of Tonight's Meeting

- Rate Model
- Proposed FY 14 Water Budget / Rate
- Proposed FY 14 Sewer Budget / Rate

Rate Model Study

- ▶ December 4, 2012
Rate Study Model 101
Public Library
- ▶ February 11, 2013
City Council
Rate Study Meeting
- ▶ March 13, 2013
Public Input Session
Rate Study



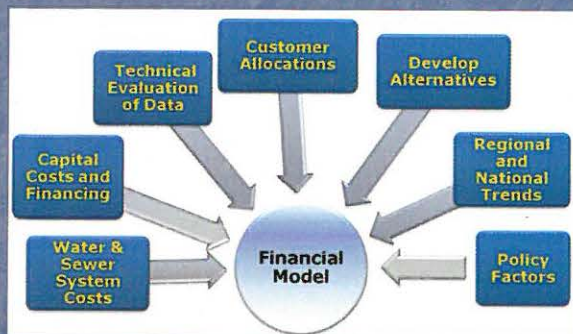
Goal of Utility Rate Study

Provide long-term financial health, stability, and predictability within the City's water and sewer enterprise funds, while appropriately pricing water and sewer service based on the costs incurred by the City

Rate Model Study

The rate model serves as the key tool to assist in long-term planning, allowing:

- Prudent financial planning which results in predictable rate increases
- Funding of significant capital projects
- Proactive management of the systems which results in lowest rates over time



Revenue Requirement Forecast

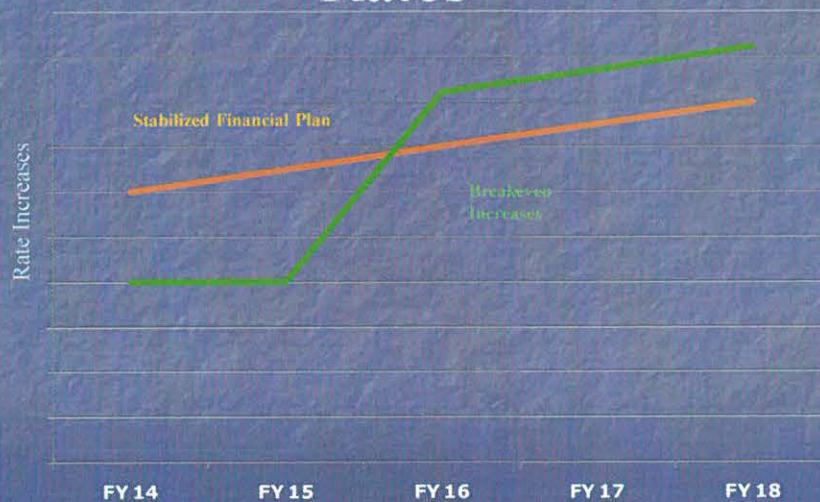
- **Personnel Costs**
 - ▶ Salaries, insurance, benefits, etc.
 - ▶ Inflated annually by line item in financial model
- **Other Operating**
 - ▶ Chemicals, energy, repairs, contracts, etc.
 - ▶ Inflated annually by line item in financial model
 - ▶ Key cost driver is inflation on utilities (chemical and energy)

Revenue Requirement Forecast

- ▶ **Capital Outlay**
 - ▶ Cash funded capital projects
 - ▶ Forecast based on Capital Improvements Plan
 - ▶ Key cost driver is the magnitude of capital projects

- ▶ **Debt Service**
 - ▶ Principal and interest on current and future loans
 - ▶ Forecast based on Capital Improvements Plan
 - ▶ Key cost driver is the magnitude of capital projects

Approaches to Adjusting Rates



Rate Stabilization Reserve Policy

- Increase net assets *or* utilize net assets to stabilize user rates from year to year.
- Maintain a minimum unrestricted net asset balance between 20% - 30% of the fiscal year's cash requirements.

Enterprise Funds

System Funding: Enterprise Funds

- Enterprise Funds Account for Operations That are Financed and Operated in a Manner Similar to Private Business
- Must have Fees and or Charges Sufficient Enough to Cover the Cost of Providing Goods and Services, Including Capital costs (i.e. Depreciation and Debt Service)
- Note: Property Taxes do not Subsidize the Water and Sewer Funds

Water and Sewer Position Summary Schedule

- Add Envir. Compliance Coordinator
- Add Water/Sewer Meter Foreman
- Add Billing Clerk
- Add 0.2 FTE Project Clerk
- Eliminate Engineering Technician
- Elimination of 1 CAD Tech

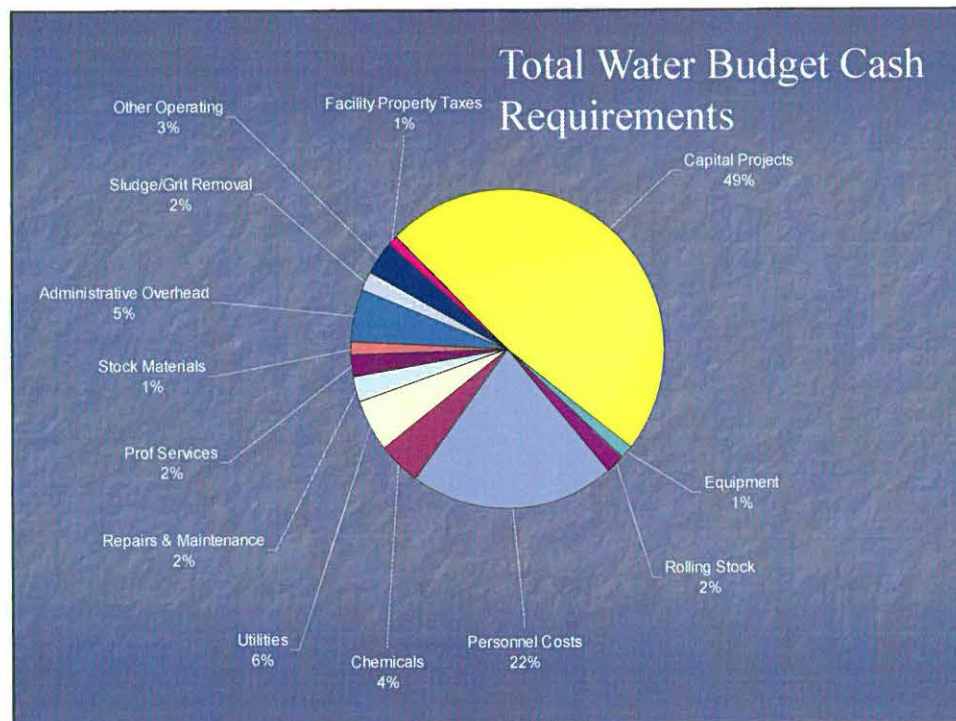
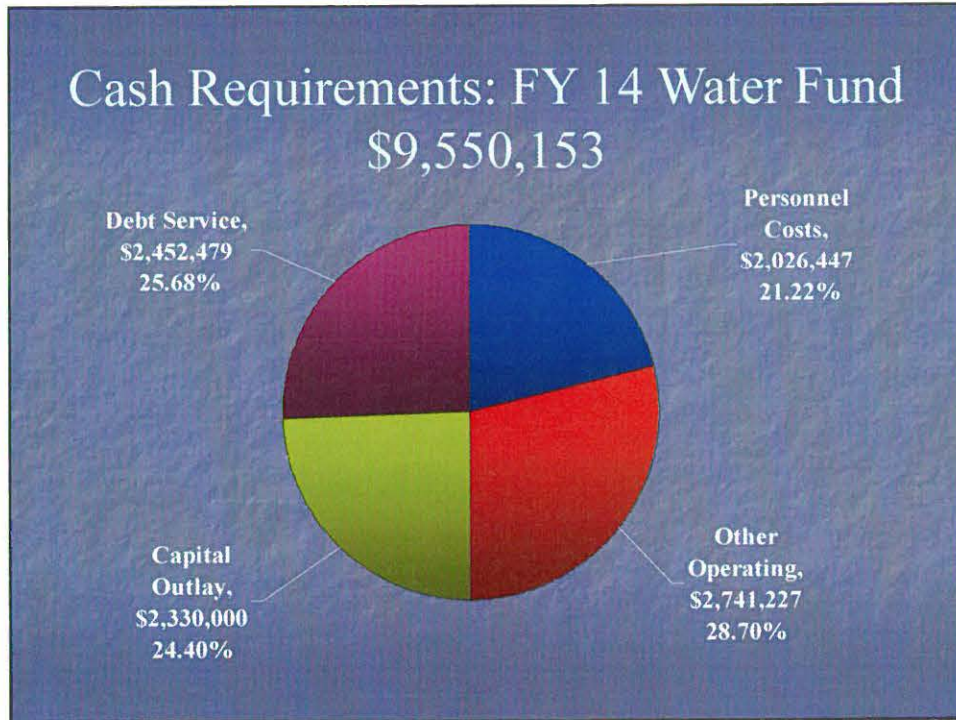
Net Change 1.2 Positions

Positions- Full Time	FY 12-13	FY 13-14
Deputy City Manager	0.2	0.2
Deputy PW Director	1	1
Engineer	1	1
Engineer Project Manager	1	1
Envir. Planner/Sustainability Coord.	0.5	0.5
Envir. Compliance Coordinator	0	1
Engineering Technician	1	0
Health Inspector	0.6	0.6
GIS Coordinator	1	1
CAD Technician	2	1
General Foreman	1	1
Chief Plant Operator	2	2
Asst Chief Plant Operator	3	3
Water Foreman	1	1
Sewer Foreman	1	1
Chemist	1	1
Plant Operator 2	3	3
Plant Operator 1	10	10
Equipment Operator II	1	1
Equipment Operator I	2	2
Utility Mechanic	6	6
Meter Reader	2	2
Truck Driver 1	2	2
Laborer	3	3
Water/Sewer Billing Meter Foreman	0	1
Billing Clerk	0	1
PIWWTP Project Clerk	0	0.2
Account Clerk	1	1
Secretary	0	0
Total	47.3	48.5

Proposed FY 14 Water Fund Budget

Proposed FY14 Water Budget

	Full Accrual Basis of Accounting	Cash Requirements
Operations and Maintenance	4,523,674	4,523,674
Property Taxes	118,000	118,000
Equipment & Minor Capital needs	126,000	126,000
Depreciation	1,582,924	-
Interest on Debt	793,427	793,427
Accrued Interest	-	93,723
Principal Debt	-	1,565,329
OPEB Liability	33,320	-
Capital Projects, Vehicle Replacement	-	2,330,000
Total	\$7,177,345	\$9,550,153



FY 14 Water Fund Budget

	Proposed Budget	% of Total Budget
Personnel Costs	\$2,026,447	21.2%
Chemicals	\$422,015	4.4%
Utilities	\$490,051	5.1%
Repairs & Maintenance	\$236,805	2.5%
Prof Services	\$217,712	2.3%
Stock Materials	\$122,400	1.3%
Administrative Overhead	\$510,534	5.3%
Sludge/Grit Removal	\$200,000	2.1%
Other Operating	\$297,710	3.1%
Facility Property Taxes	\$118,000	1.2%
Capital Projects	\$4,592,479	48.1%
Equipment	\$126,000	1.3%
Rolling Stock	\$190,000	2.0%
Total Budget	\$9,550,153	100.0%

Key Operational Budget Changes

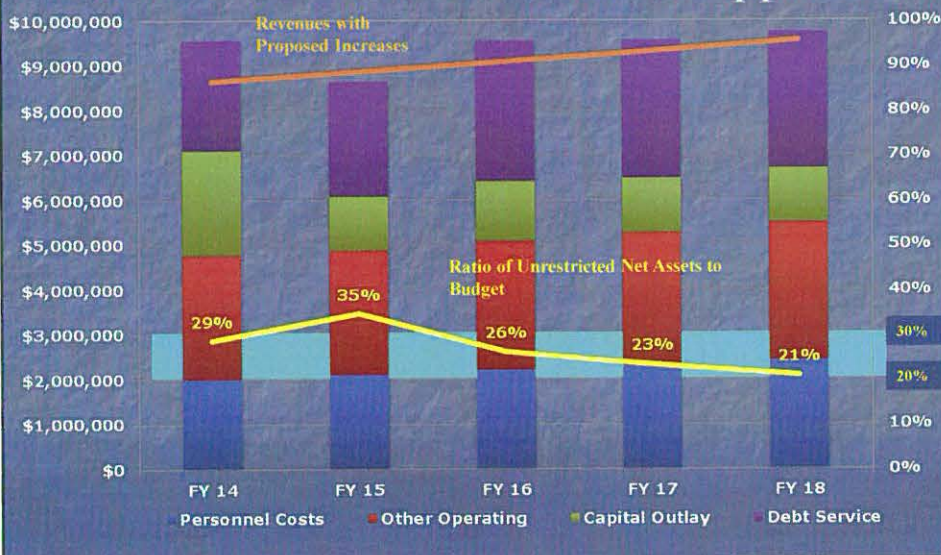
➤ Sludge and Grit Removal	\$100,000
➤ Chemicals	\$103,415
➤ Health Insurance	\$44,612
➤ Retirement	\$23,018

Water Capital Outlay

Project Name	Amount
Annual Water Line Replacement	\$1,800,000
Osprey Landing Water Tank Demolition	\$100,000
Well Stations Improvement	\$100,000
New Castle Water Lines Improvement	\$40,000
Stage Two Disinfection By-Product Rule	\$50,000
Water System Pressure and Storage Improvements	\$50,000
Total	\$2,140,000

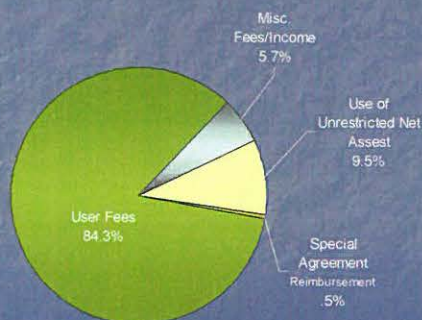
Water Fund

Model for Rate Stabilization Approach



Revenues

- \$8,049,803 User Fees/Minimum Charges
- \$548,500 Miscellaneous Fees/Income
- \$909,850 Use of Unrestricted Net Assets
- \$42,000 Special Agreement Reimbursement



FY14 Proposed Water Rate

No Rate Change from FY 13

FY14 Proposed
(per unit)

First Tier Rate (10 units or less per month)	
Capital Related Rate, per unit billed	\$3.11
First 10 units billed per month	\$1.04
Total First Tier Rate	\$4.15
Second Tier Rate (over 10 units per month)	
Capital Related Rate, per unit billed	\$3.11
Over 10 units billed per month	\$1.89
Total Second Tier Rate	\$5.00
Irrigation Meter Rate (all units billed)	
Capital Related Rate, per unit billed	\$3.11
Over 10 units billed per month	\$1.89
Total Irrigation Meter Rate	\$5.00

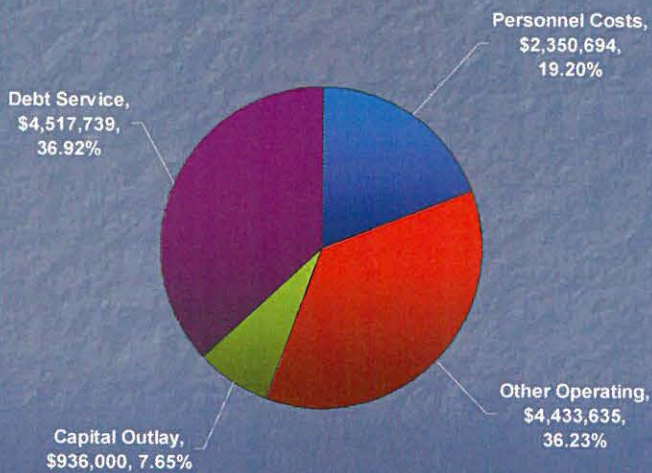
1 unit = 748 gallons of water

Proposed FY 14 Sewer Fund Budget

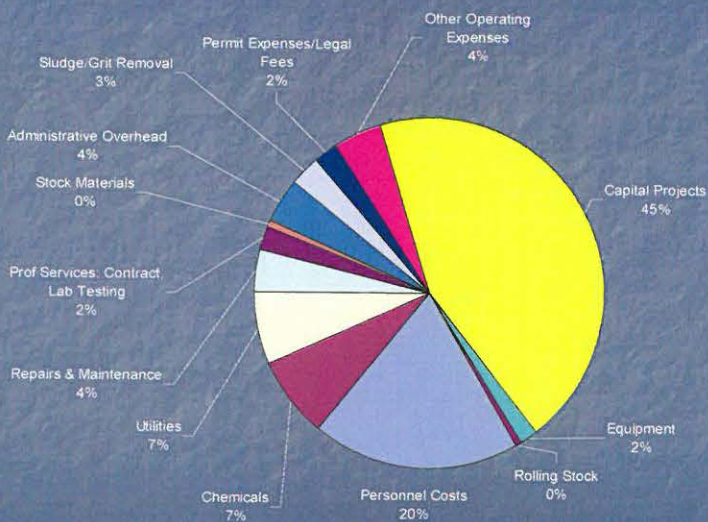
Proposed FY14 Sewer Budget

	Full Accrual Basis of Accounting	Cash Requirements
Operations and Maintenance	6,277,029	6,277,029
Property Taxes	291,000	291,000
Equipment & Minor Capital needs	216,300	216,300
Depreciation	1,542,718	-
Interest on Debt	1,609,074	1,609,074
Accrued Interest	-	(7,134)
Principal Debt	-	2,915,799
OPEB Liability	21,791	-
Capital Projects, Vehicle Replacement	-	936,000
Total	\$9,957,912	\$12,238,068

Cash Requirements: FY 14 Sewer Fund - \$12,238,068



Total Sewer Budget Cash Requirements



FY 14 Sewer Fund Budget

	Proposed Budget	% of Total Budget
Personnel Costs	\$2,350,694	19.2%
Chemicals	\$906,891	7.4%
Utilities	\$831,108	6.8%
Repairs & Maintenance	\$462,645	3.8%
Prof Services: Contract, Lab Testing	\$292,209	2.4%
Stock Materials	\$53,850	0.4%
Administrative Overhead	\$510,534	4.2%
Sludge/Grit Removal	\$327,500	2.7%
Permit Expenses/Legal Fees	\$291,000	2.4%
Other Operating Expenses	\$541,598	4.4%
Capital Projects	\$5,397,739	44.1%
Equipment	\$216,300	1.8%
Rolling Stock	\$56,000	0.5%
TOTAL	\$12,238,068	100.0%

Key Operational Budget Changes

➤ Reallocation of Personnel Cost from Water	\$180,414
➤ Utilities	\$120,908
➤ Chemicals	\$75,891
➤ Health Insurance	\$33,761
➤ Retirement	\$50,311

Sewer Capital Outlay

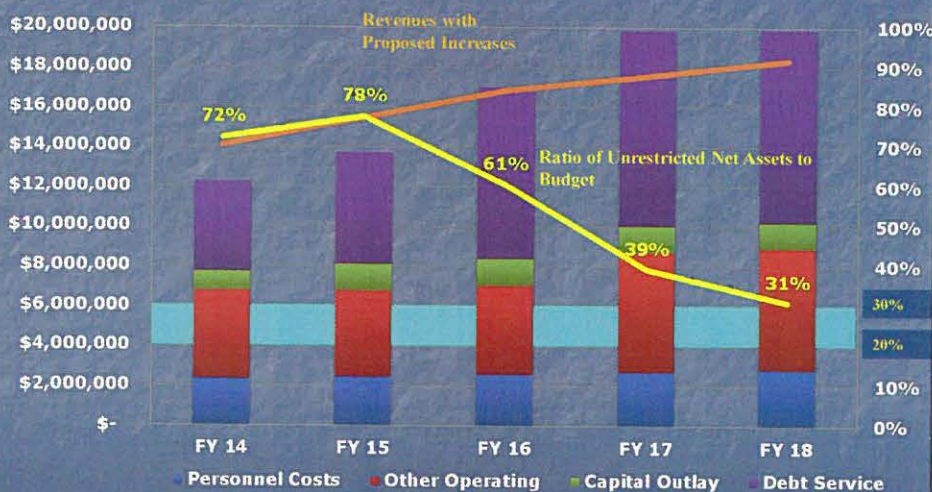
Project Name	Amount
Fleet Street Utilities Upgrade	\$80,000
Annual Sewer Line Replacement	\$750,000
Lafayette Rd Pumping Station Upgrade	\$50,000
Total	\$880,000

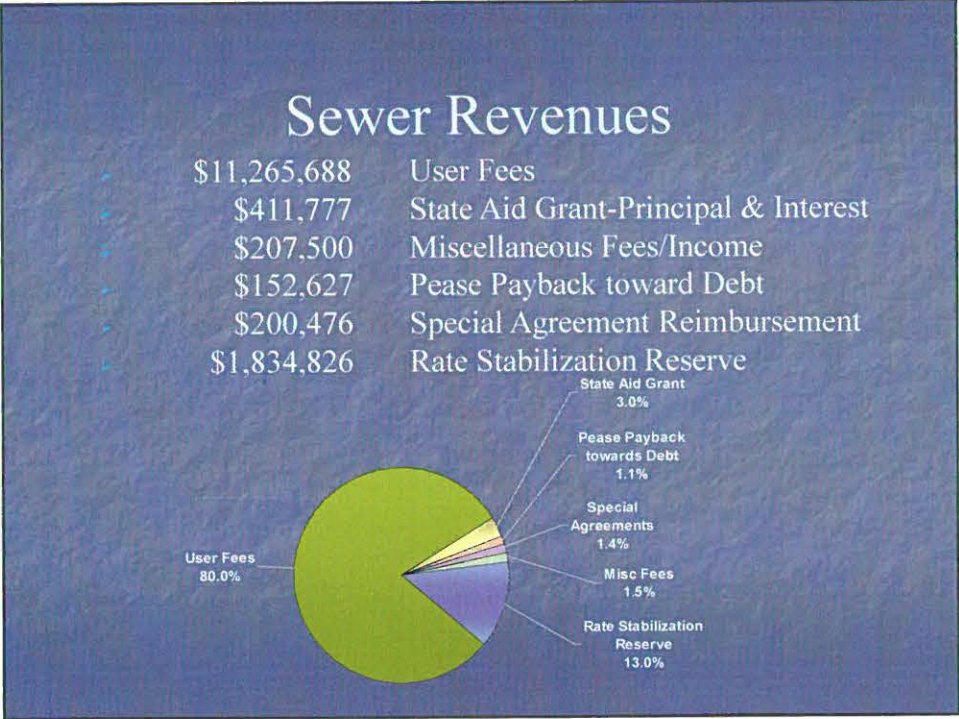
Bond Funded CIP Projects

Project Name	Amount
PI Wastewater Treatment Plant Upgrades	\$2,500,000
Pease Wastewater Treatment Plant Upgrades	\$3,500,000
Total	\$6,000,000

Sewer Fund

Model for Rate Stabilization Approach





Proposed Sewer Rate

12 % Increase in Rate

	FY13 Rates (per unit)	FY14 Rates (per unit)	Change
First Tier Rate (10 units or less per month)			
Capital Related Rate, per unit billed	\$4.00	\$5.66	\$1.66
First 10 units billed per month	\$5.54	\$5.02	-\$0.52
Total First Tier Rate	\$9.54	\$10.68	\$1.14
Second Tier Rate (over 10 units per month)			
Capital Related Rate, per unit billed	\$4.00	\$5.66	\$1.66
Over 10 units billed per month	\$6.49	\$6.09	-\$0.40
Total Second Tier Rate	\$10.49	\$11.75	\$1.26


1 unit = 748 gallons of water

Average Monthly Residential Impact


66% of Average Single Residential 5 or less units/month

Residential Customer (Monthly) Based on 125 gallons per day usage			
Monthly Consumption in units (1 unit = 100 cf = 748 gallons)	5	5	
	<u>Current Rates</u>	<u>Proposed Rates</u>	Change
Capital Related Rate, per unit	\$4.00	\$5.66	\$1.66
First Tier, Sewer Services Rate	\$5.54	\$5.02	(\$0.52)
	\$9.54	\$10.68	\$1.14
Monthly Sewer Usage Billing	\$47.70	\$53.40	\$5.70


Discussion



**City Council Public Input Session
Water / Sewer Rate Study
March 19, 2014**

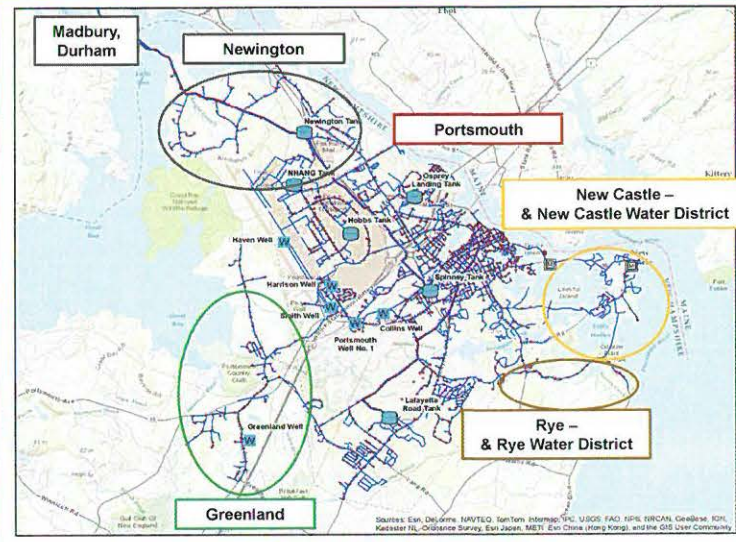


Overview of Meeting



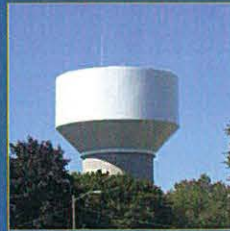
- **Introduction of the Study**
- **Overview of Water and Sewer Systems**
- **FY14 Rate Study Work Accomplished and Presentations**
- **Water Use Demographics**
- **Enterprise Fund Accounting**
- **Rate and Fee Policy Factors**
- **Next Steps**

Portsmouth Regional Water System



Water System

- Bellamy Reservoir
- Madbury Water Treatment Facility
- 9 Wells
- 5 Storage Tanks
- 189 miles of pipe
- 972 Fire Hydrants
- 2,840 Valves
- 7,940 Customers





Sewer System

- Two Wastewater Treatment Facilities
- 115 Miles of piping
- 20 pumping Stations
- 1,650 Manholes
- 6,342 Customers

The collage includes several images: a large stack of green and white pipes, a brick building with a flagpole, a close-up of a pipe being installed, an aerial view of a wastewater treatment facility, another aerial view of a different facility, and a circular manhole cover.

Reasons for Rate Study

- **Comprehensive study performed in 2006**
- **Since 2006:**
 - **Reduction in water consumption**
 - **Changing customer base**
 - **Policy questions:**
 - **Additional tiers, Irrigation meters, multi-family customers**

Reasons for Rate Study

- **Significant capital expenses incurred or anticipated to rehabilitate aging infrastructure and address regulatory compliance requirements:**
 - **Madbury Water Treatment Facility - \$23M bonds**
 - **Lincoln area sewer separation projects - \$27.4M bonds**
 - **Wastewater Facility upgrades - Pease and Peirce Island**
 - **Good financial practice to update Rate model to assure predictable and stable rates**

City of Portsmouth Water and Sewer Rate Study



- **November 2012 – Rate Study kickoff**
- **November 2012 through January 2013**
 - Develop Rate Model
- **City Council Work Session - February 11, 2013**
 - Present Rate Model and Discuss Policy Alternatives
- **City Council Public Input Session Regarding Water/Sewer Budget and Rate Study - March 13, 2013**
 - Present Recommendations for FY14 Budget
- **City Council Work Session - April 16, 2013**
 - Rate Model Overview and Policy Discussion
- **April 2013 to Present**
 - Continued updates to Rate Model

Rate Design: Current Rates –Water

Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

Monthly Usage Rates – Variable Portion	
All User Classes	
Tier 1: 0 – 10 Units	\$4.15 per Unit
Tier 2: Over 10 Units	\$5.00 per Unit
Irrigation	
All Usage	\$5.00 per Unit

*CF = cubic feet,
 1 CF = 7.48 gallons
 CCF = 100 cubic feet
 1 Unit = 100 cubic feet
 100 cubic feet = 748 gallons*

Rate Design: Current Rates –Sewer

Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$ -
1"	\$ -
1 1/2"	\$ -
2"	\$ -
3"	\$ -
4"	\$ -
6"	\$ -
8"	\$ -
10"	\$ -

Monthly Usage Rates – Variable Portion

All User Classes	
Tier 1: 0 – 10 Units	\$10.68 per Unit
Tier 2: Over 10 Units	\$11.75 per Unit

Sewer is billed based on metered water usage

Water System Customer Demographics

Adapted from Water and Sewer Rate Study Update, Municipal & Financial Services Group/Tighe & Bond, 2012/2013

User Categories	Accounts	Average Units per Month
Residential – Single Family	5,932	5
Residential – Multi Family	738	22
Irrigation	231	12*
Commercial	879	53
Industrial	80	387
Municipal	78	22
New Castle Water District	1	2,068
Rye Water District	1	3,105
Total	7,940	

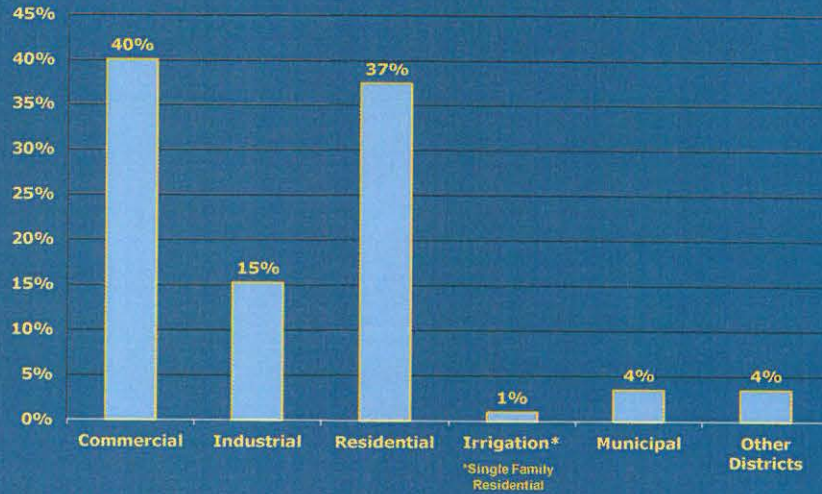
1 Unit = 748 Gallons

* Irrigation average using 6 months of consumption

Water Usage Demographics

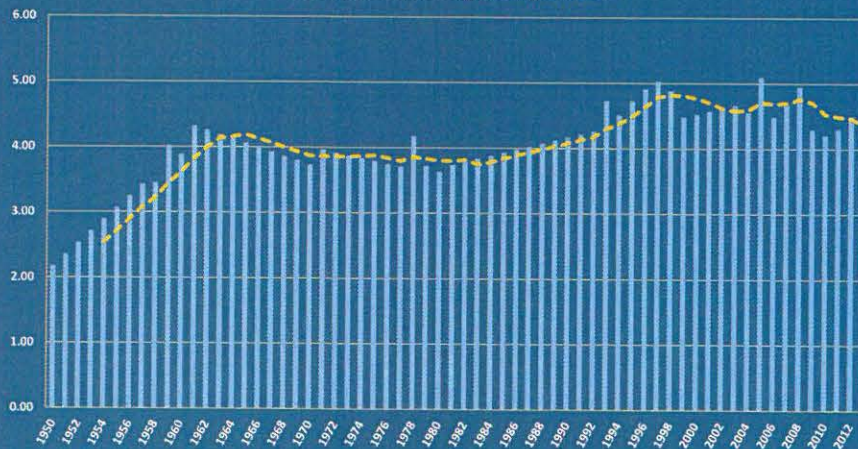
Adapted from Table 1-12, Portsmouth Water System Master Plan Report, May 2013

Percentage of Annual Water Use



Portsmouth Water Demand Trends

Portsmouth Average Daily Water Pumpage - Million Gallons per Day with Five Year Rolling Average Trend



Water Efficiency Efforts



Water Conservation Kits



Rain Barrel Program



The City of Portsmouth's staff will be presenting more information about our WaterSense Program at the Portsmouth Farmers' Market on Saturday, July 27, 2013. For more info, please visit our wastewater website: <http://www.portsmouthwastewater.com>



EPA WaterSense Partnership

How Regulatory Agencies Measure "Average Use" has Evolved for Single-Family Residential Customers:

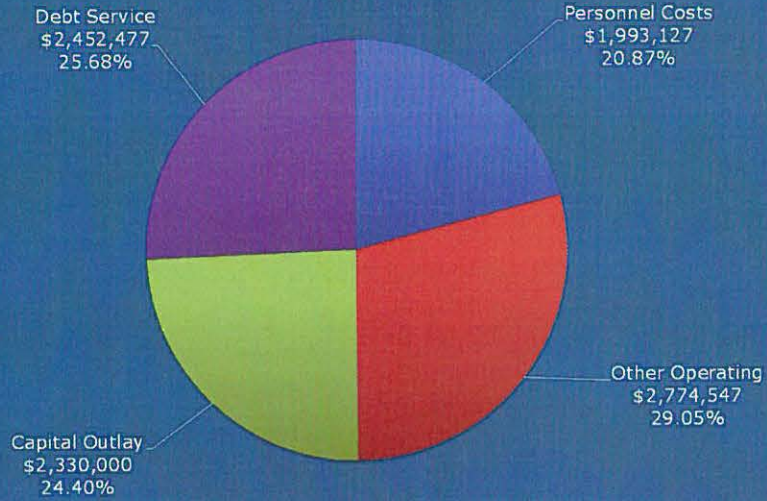
- **New Hampshire Department of Environmental Services (NHDES) Drinking Water Bureau:**
 - Pre 2012 – Average = 275 gallons/day
 - 2012 – Average = 185 gallons/day
- **NHDES Wastewater Bureau:**
 - Current uses 240 gallons/day
- **Portsmouth Single-Family Residential Customer:**
 - **123 gallons/day** per detailed analysis performed as part of the 2012 Water Supply Master Plan Update and Ongoing Water/Sewer Rate Study

Enterprise Fund Accounting

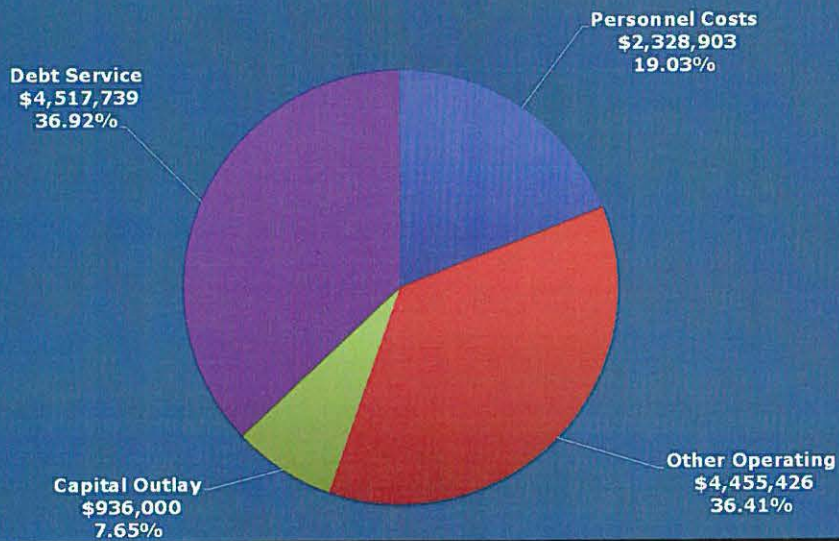
System Funding: Enterprise Funds

- ▶ Enterprise Funds Account for Operations That are Financed and Operated in a Manner Similar to Private Business
- ▶ Must have Fees and or Charges Sufficient Enough to Cover the Cost of Providing Goods and Services, Including Capital costs (i.e. Depreciation and Debt Service)
- ▶ Note: Property Taxes **do not** Subsidize the Water and Sewer Funds

Cash Basis Revenue Requirements: FY 14 Water Fund - \$9,550,151



Cash Basis Revenue Requirements: FY 14 Sewer Fund - \$12,238,068



Approaches to Adjusting Rates

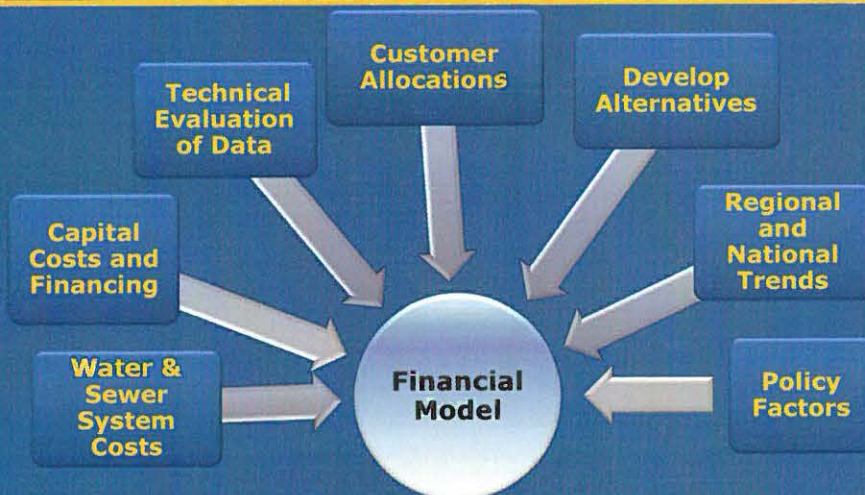


Stabilization Approach

- **As part of the rate study the Council endorsed the use of a rate stabilization approach which:**
 - **Takes a longer term view of water and sewer system expenses to allow for predictable and stable rate adjustments.**
 - **Provides adequate rate stability throughout the planning period of the rate model.**

Rate and Fee Policy Factors

Rate Study Components



New Rate Model Developed in 2013 – A tool to use annually to project and recommend rates during budget process

2013 Work Session Question:

- **What is the actual breakdown of usage per tier?**

Monthly Units* Consumed	Number Of Customers	% of Customers
1	567	7.4%
2	864	11.4%
3	1,043	13.7%
4	1,028	13.5%
5	867	11.4%
6	645	8.5%
7	477	6.3%
8	350	4.6%
9	246	3.2%
10	197	2.6%
11	137	1.8%
12	108	1.4%
13	85	1.1%
14	69	0.9%
15	59	0.8%
Over 15	867	11.4%

1 *Unit = 100 cubic feet = 748 gallons

2013 Work Session Question:

- **Past Examples of Water User Rate Projections have used 10 units/month** (per NHDES Wastewater Engineering Bureau State Revolving Loan Fund guideline of 240 gallons per day of usage):
 - **Residential using 10 units/month**
 - **\$41.50 – Water (\$498/year)**
 - **\$106.80 – Sewer (\$1,282/year)**

2013 Work Session Question:

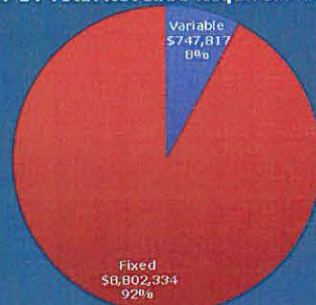
- **Portsmouth – Average Single-Family Residential Customer using 5 units/month**
 - **\$25.70 – Water (\$308/year)**
 - **\$53.42 – Sewer (\$641/year)**
- **Residential using 2 units/month**
 - **\$13.25 – Water (\$159/year)**
 - **\$21.37 – Sewer (\$256/year)**

2013 Work Session Question:

Customers are using less water, why aren't costs less?

- **In the short-term reduced usage has limited impact on costs because majority of costs are fixed.**

FY 14 Total Revenue Requirements



Water Division Annual Costs:

- | Fixed Costs | Variable Costs |
|--|----------------|
| - Personnel | - Chemical |
| - Administrative | - Energy |
| - Overhead | - Electricity |
| - Existing Debt Service | |
| - Capital (Regulatory and Replacement) | |

2013 Work Session Question:

Customers are using less water, why aren't costs less?

- **In the long-term reduced usage has a significant impact on costs due to capital cost avoidance.**
 - **The City does not need to bring new sources of supply on line.**
 - **The City does not have to expand capacity of existing facilities.**

2013 Work Session Question:

Can we have a separate irrigation rate for non-profits?

- **Rates and fees are to be based on the cost of providing service.**
- **Unless it can be determined that it costs less to provide water to non-profit customers that irrigate, a separate rate would violate this principle.**

Rate Model Policy Considerations

Issue #1 – Additional Tiers

Should additional tiers be added to the current water and sewer rate structure?

Current Rate Tiers	Water Rate Structure	Sewer Rate Structure
Tier 1: 0 – 10 Units*	\$4.15 per Unit	\$10.68 per Unit
Tier 2: Over 10 Units*	\$5.00 per Unit	\$11.75 per Unit
Irrigation: All Usage	\$5.00 per Unit	n/a

**1 unit equals 100 cubic feet or 748 gallons*

Note: Sewer Rate Structure incorrectly listed FY13 rates during Public Input Session. This has been updated to reflect FY14 rate

#1 Results – Additional Tiers

	Water Rate Structure		Sewer Rate Structure	
	Current 2-Tiered Rates	3-Tiered Rates	Current 2-Tiered Rates	3-Tiered Rates
Tier 1: 0 – 3 Units*	\$4.15 per Unit	\$3.83	\$9.54 per Unit	\$8.58
Tier 2: 3 – 10 Units		\$4.19		\$11.18
Tier 3: Over 10 Units	\$5.00 per Unit	\$5.04	\$10.49 per Unit	\$12.13
Irrigation: All Usage	\$5.00 per Unit	\$5.04	n/a	n/a

*3 units represents approximately 75 gallons per day

#1 Impacts – Additional Tiers

Sample Monthly Water Bill Impact					
Customer Class	Monthly Usage (Units)	Current FY 14 (two tiers)	Issue #1 FY 14 (three tiers)	% Change	\$ Change
Single Family Residential	2	\$13.25	\$12.61	-4.9%	(\$0.64)
Single Family Residential	5	\$25.70	\$24.81	-3.5%	(\$0.89)
Single Family Residential	10	\$46.45	\$45.75	-1.5%	(\$0.70)
Single Family Residential	15	\$71.45	\$70.95	-0.7%	(\$0.50)
Single Family Residential	25	\$124.77	\$124.67	-0.1%	(\$0.10)
Non-Single Family Residential	30	\$146.45	\$146.54	0.1%	\$0.09
Non-Single Family Residential	400	\$2,027.76	\$2,042.42	0.7%	\$14.66
Irrigation Account	6	\$34.95	\$35.19	0.7%	\$0.24

#1 Impacts – Additional Tiers

Sample Monthly Sewer Bill Impact					
Customer Class	Monthly Usage (Units)	Current FY 14 (Two Tiers)	Issue #1 FY 14 (Three Tiers)	% Change	\$ Change
Single Family Residential	2	\$21.37	\$17.16	-19.7%	(\$4.21)
Single Family Residential	5	\$53.42	\$48.10	-10.0%	(\$5.32)
Single Family Residential	10	\$106.85	\$103.91	-2.8%	(\$2.94)
Single Family Residential	15	\$165.59	\$164.59	-0.6%	(\$1.00)
Single Family Residential	25	\$283.08	\$285.94	1.0%	\$2.86
Non-Single Family Residential	30	\$341.82	\$346.58	1.4%	\$4.76
Non-Single Family Residential	400	\$4,688.88	\$4,834.36	3.1%	\$145.48

#1 – Additional Tiers

Should additional tiers be added to the current water and sewer rate structure?

Basis for Recommendation:

- ▶ Of the largest customer class (SFR), 84% of water consumption and 90% of sewer usage falls within current Tier 1 (10 units/month)
- ▶ Adding a new tier at a lower rate would provide assistance to the smallest users of the system

Recommended Action:

Council budget decision

#2 – Irrigation Meter Availability

Should Irrigation meters be expanded to Multi-Family, Commercial and Non-Profit Customers?

Consideration:

- ▶ Currently there are 241 Irrigation Accounts
- ▶ Increased irrigation meter availability would result in a loss of approximately 8.7% of billed sewer usage. Lost billable usage would result in increased fees to make up the lost revenues
- ▶ Is this consistent with City's sustainable practice goals?
 - Water irrigation meters do not encourage efficient use of water

#2 – Irrigation Meter Availability

Should Irrigation meters be expanded to Multi-Family, Commercial and Non-Profit Customers?

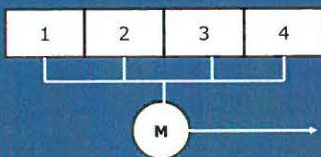
Recommendation Action:

Do not expand irrigation meter availability

#3 – Multi-Family Condo Billing

Should Multi-Family condo accounts be provided with a usage allowance per tier, based on the number of dwelling units?

Current Approach



Condo Account with 1 Master Meter and 4 Residential Dwellings			
	Monthly Water Bill	Monthly Sewer Bill	Monthly Combined Bill
1" Meter Charge	\$8.27	\$ -	\$8.27
Usage	20 Units	20 Units	20 Units
1 st Tier Charge	\$41.50	\$95.40	\$136.90
2 nd Tier Charge	\$50.00	\$104.90	\$154.90
Total Bill	\$99.77	\$200.30	\$300.07
Cost/Res. Dwelling	\$24.95	\$50.08	\$75.02

#3 – Multi-Family Condo Billing

Should Multi-Family condo accounts be provided with a usage allowance per tier based on the number of dwelling units?

Basis for Recommendation:

- ▶ Implementing average use per dwelling unit would greatly increase administrative costs. How does City confirm number of occupied dwellings?
- ▶ Implementation would shift usage to lower tiers charge, in turn decreasing overall revenues resulting in necessary higher rates
- ▶ True equity would require individual meters which is currently allowed


Recommended Action:

No implementation recommended – No action required

Policy Consideration Summary

Policy Consideration	RECOMMENDED ACTION
#1 - Third Tier	City Council decision during budget process
#2 - Irrigation Meter Availability and Tier	Do not expand irrigation availability
#3 - Multi-Family Condo Billing	Maintain existing policy, change building code – require individual metering

Next Steps



- Finalize FY15 Water and Sewer Budget Recommendations
- Utilize Rate Model for FY15 Rate Setting
- Bring forward to Council during May 14, 2014 Council Work Session on Water and Sewer Budget

Water and Sewer FY 2015 Budget Work-Session

May 14, 2014



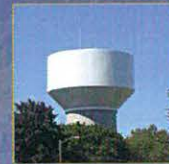
Overview of Tonight's Meeting

- Fund Highlights for FY 15
- Proposed FY 15 Water Budget / Rate
- Proposed FY 15 Sewer Budget / Rate
- Rate Model Status
- Policy Discussion

System Funding: Enterprise Funds

- Enterprise Funds Account for Operations That are Financed and Operated in a Manner Similar to Private Business
- Must have Fees and or Charges Sufficient Enough to Cover the Cost of Providing Goods and Services, Including Capital costs (i.e. Depreciation and Debt Service)
- Note: Property Taxes do not Subsidize the Water and Sewer Funds

Enterprise Funds - Water



- Bellamy Reservoir
- Madbury Water Treatment Facility
- 9 Wells
- 5 Storage Tanks
- Two Pressure Zones
- 3.5 to 6.5 Million Gallons a Day
- 189 miles of pipe
- 972 Public Fire Hydrants
- 2,840 Valves
- 8,203 Meters/Customers
- Serve 5 Communities and portions of 3 others



Enterprise Funds - Sewer

- 115 Miles of piping
- 20 pumping Stations
- 1,650 Manholes
- Two Wastewater Treatment Facilities
- 6,342 Customers



Water and Sewer Position Summary Schedule

WATER

SEWER



ENTERPRISE
FUND
REVENUES

ENTERPRISE
FUND
REVENUES

23.35
EMPLOYEES

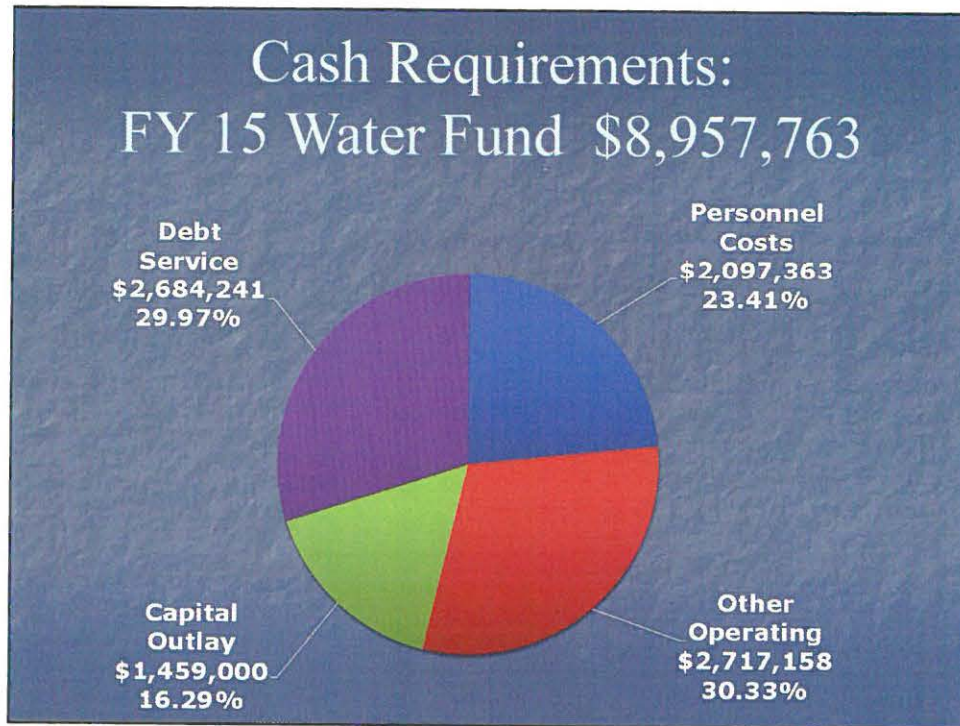
26.95
EMPLOYEES

Many Shared Positions between Water, Sewer, Highway and Parking/Transportation

Water/Sewer Fund Challenges

- Aging Infrastructure
- Regulatory Compliance
- Evolving technologies and level of system complexities, especially with treatment facilities - both water and sewer
- Major Capital Projects:
 - Peirce Island Wastewater Facility Upgrade
 - Water and Sewer Pipe Replacements
 - Hobbs Hill Water Tank Replacement

Proposed FY 15 Water Fund Budget



FY 15 Water Fund Budget

	Proposed Budget	% of Total Budget
Personnel Costs	\$2,097,363	23.4%
Chemicals	\$451,873	5.0%
Repairs	\$199,007	2.2%
Utilities	\$528,843	5.9%
Administrative Overhead	\$520,241	5.8%
Sludge/Grit Removal	\$214,160	2.4%
Prof Contracted Services	\$165,462	1.8%
Property Taxes	\$118,000	1.3%
Equipment	\$79,750	0.9%
Stock Materials	\$123,900	1.4%
Other Operating	\$315,922	3.5%
Interest on Debt	\$953,193	10.6%
Principal on Debt	\$1,731,049	19.3%
Capital Projects	\$1,339,000	14.9%
Rolling Stock	\$120,000	1.3%
Total Budget	\$8,957,763	100.0%

Water Capital Outlay

<u>Project Name</u>	<u>Amount</u>
Annual Water Line Replacement	\$500,000
Water Meter Replacement	\$125,000
Well Stations Improvements	\$150,000
New Castle Water Line Improv.	\$40,000
Stage Two Disinfection By-Product Rule	\$424,000
Water Efficiency Measures	\$75,000
Water System Outreach	\$25,000
Rolling Stock	\$120,000
TOTAL	\$1,459,000

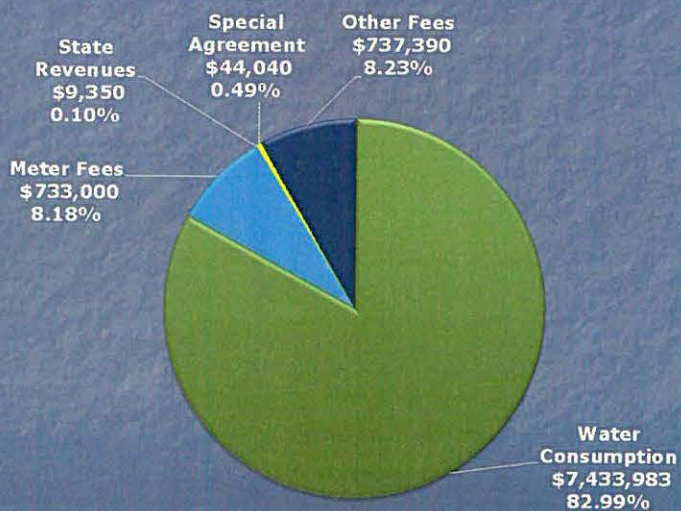
FY 15 Water Bonded Projects

<u>Project Name</u>	<u>Amount</u>	<u>Funding Source</u>
Maplewood Avenue Waterline Replacement	\$3,300,000	Bond
Hobbs Hill Landing Water Tank Replacement	\$3,500,000	Bond
Water System Pressure & Storage Improvements	\$500,000	Bond
Total	\$7,300,000	

Key FY15 Water Budget Changes

Cash Requirements	FY15	FY14	\$ Change	% Change
Operations and Maintenance	4,616,771	4,523,674	93,097	2.1%
Equipment & Minor Capital needs	79,750	126,000	(46,250)	(36.7%)
Interest on Debt	953,193	793,427	159,766	20.1%
Principal Debt	1,731,049	1,565,329	165,720	10.6%
Capital Projects	1,459,000	2,330,000	(871,000)	(37.4%)

Total FY 15 Water Revenues



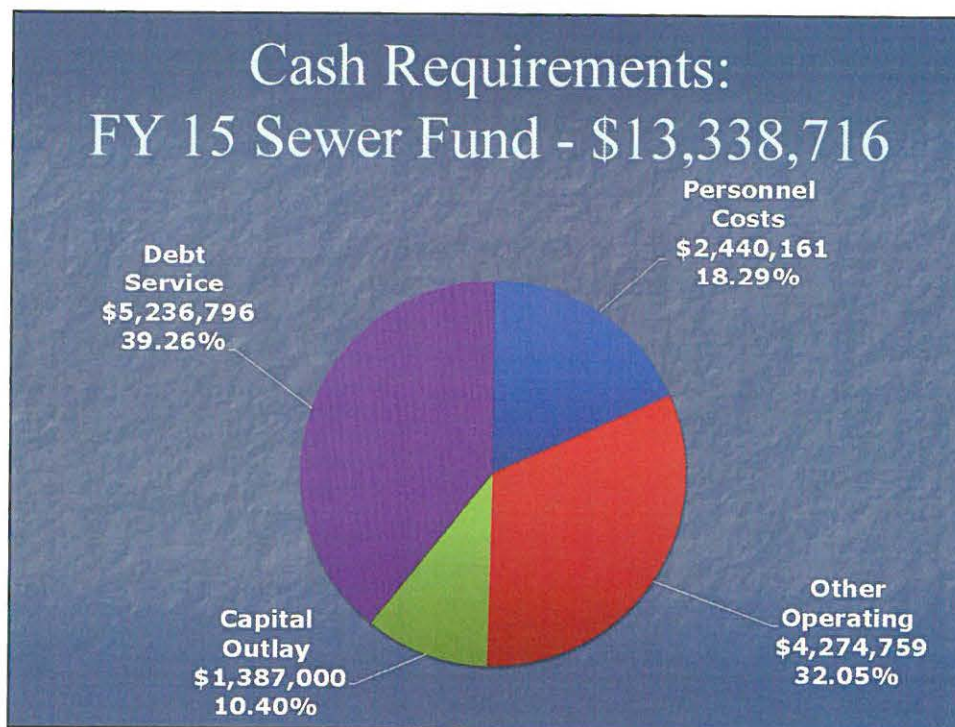
FY15 Proposed Water Rate

0% Rate Change from FY 14

	FY 15 Proposed (per unit)
First Tier Rate (10 units or less per month)	
Capital Related rate, per unit billed	\$2.65
First 10 units billed per month	\$1.50
Total First Tier Rate	\$4.15
Second Tier Rate (over 10 units per month)	
Capital Related rate, per unit billed	\$2.65
Over 10 units billed per month	\$2.35
Total Second Tier Rate	\$5.00
Irrigation Meter Rate (all units billed)	
Capital Related rate, per unit billed	\$2.65
All units billed per month	\$2.35
Total Irrigation Meter Rate	\$5.00

1 unit = 748 gallons of water

Proposed FY 15 Sewer Fund Budget



FY 15 Sewer Fund Budget

	Proposed Budget	% of Total Budget
Personnel Costs	\$2,440,161	18.3%
Chemicals	\$970,028	7.3%
Repairs & Maintenance	\$459,925	3.4%
Utilities	\$860,602	6.5%
Administrative Overhead	\$520,241	3.9%
Sludge/Grit Removal	\$332,750	2.5%
Prof Contracted Services	\$274,409	2.1%
Permits Expenses/Legal Fees	\$240,000	1.8%
Equipment	\$209,500	1.6%
Stock Material	\$50,750	0.4%
Other Operating	\$356,554	2.7%
Interest on Debt	\$1,670,997	12.5%
Principal on Debt	\$3,565,799	26.7%
Capital Projects	\$1,200,000	9.0%
Rolling Stock	\$187,000	1.4%
Total Budget	\$13,338,716	100.0%

Sewer Capital Outlay

<u>Project Name</u>	<u>Amount</u>
Water Meter Replacement	\$125,000
Water Efficiency Measures	\$75,000
Annual Sewer line Replacment	\$500,000
Maplewood Ave Sewer Line Replacement	\$500,000
TOTAL	\$1,200,000

FY 15 Sewer Bonded Projects

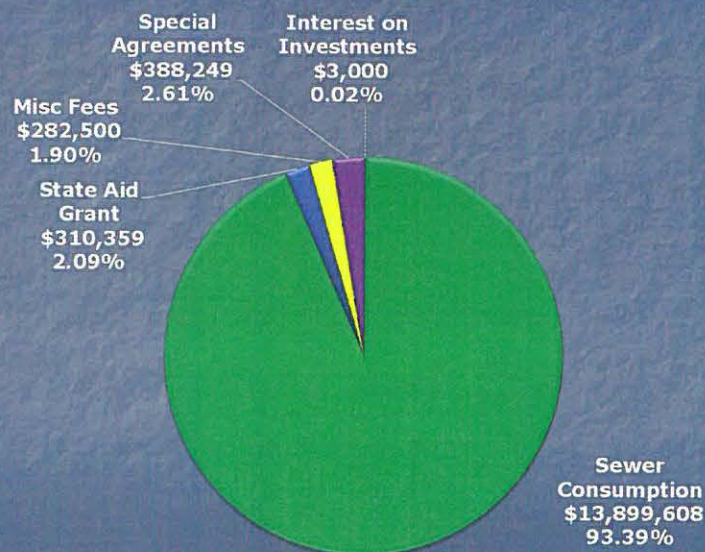
<u>Project Name</u>	<u>Amount</u>	<u>Funding Source</u>
Fleet Street Utilities Upgrade	\$500,000	Bond
Pease WWTP Upgrades	\$1,000,000	Bond
Lafayette Rd Pumping Station Upgrades	\$500,000	Bond
Total	\$2,000,000	

Note: The next Peirce Island Wastewater Treatment Facility Upgrade Bond is anticipated in FY16 when construction begins.

Key FY15 Sewer Budget Changes

Cash Requirements	FY15	FY14	\$ Change	% Change
Operations and Maintenance	6,265,420	6,277,029	(11,609)	(0.2%)
Interest on Debt	1,670,997	1,609,074	61,923	3.8%
Principal Debt	3,565,799	2,915,799	650,000	22.3%
Capital Projects	1,200,000	936,000	264,000	28.2%

Total FY 15 Sewer Revenues



FY15 Proposed Sewer Rate

5% Rate Change from FY 14

	FY 15 Proposed (per unit)
First Tier Rate (10 units or less per month)	
Capital Related rate, per unit billed	\$5.71
First 10 units billed per month	\$5.50
Total First Tier Rate	\$11.21
Second Tier Rate (over 10 units per month)	
Capital Related rate, per unit billed	\$5.71
Over 10 units billed per month	\$6.63
Total Second Tier Rate	\$12.34

1 unit = 748 gallons of water

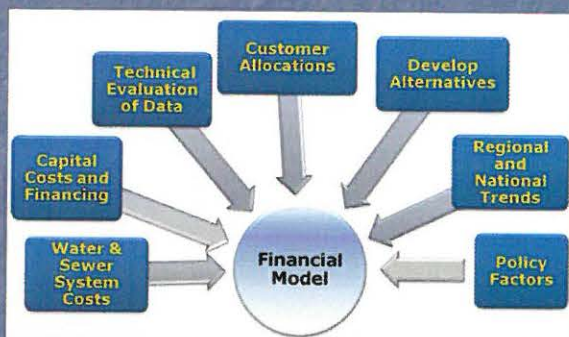
Water and Sewer Rate Model



Rate Model Study

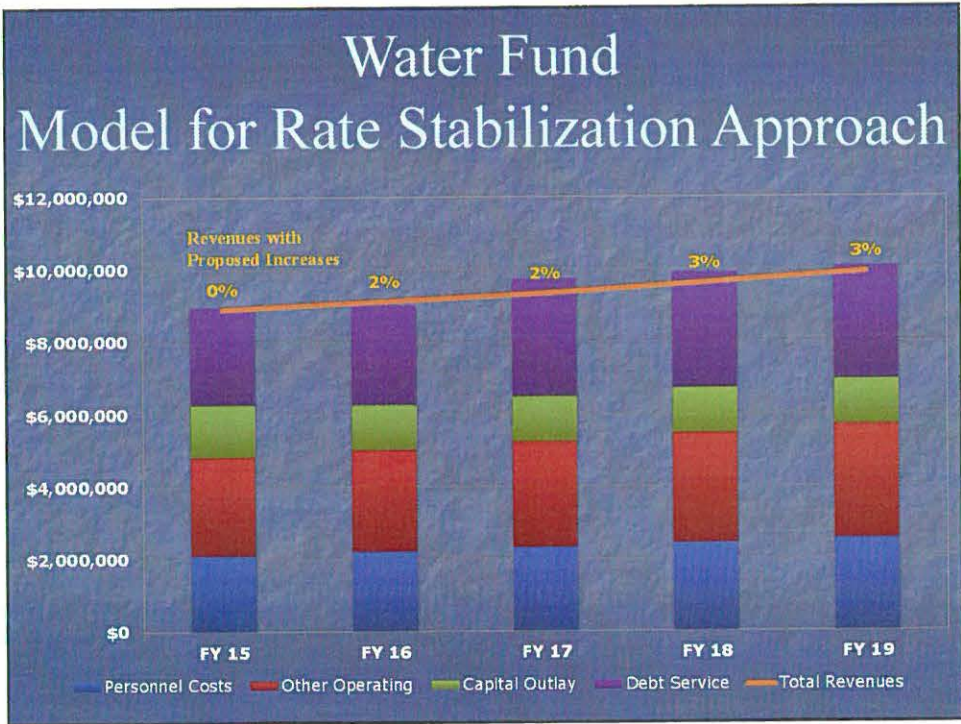
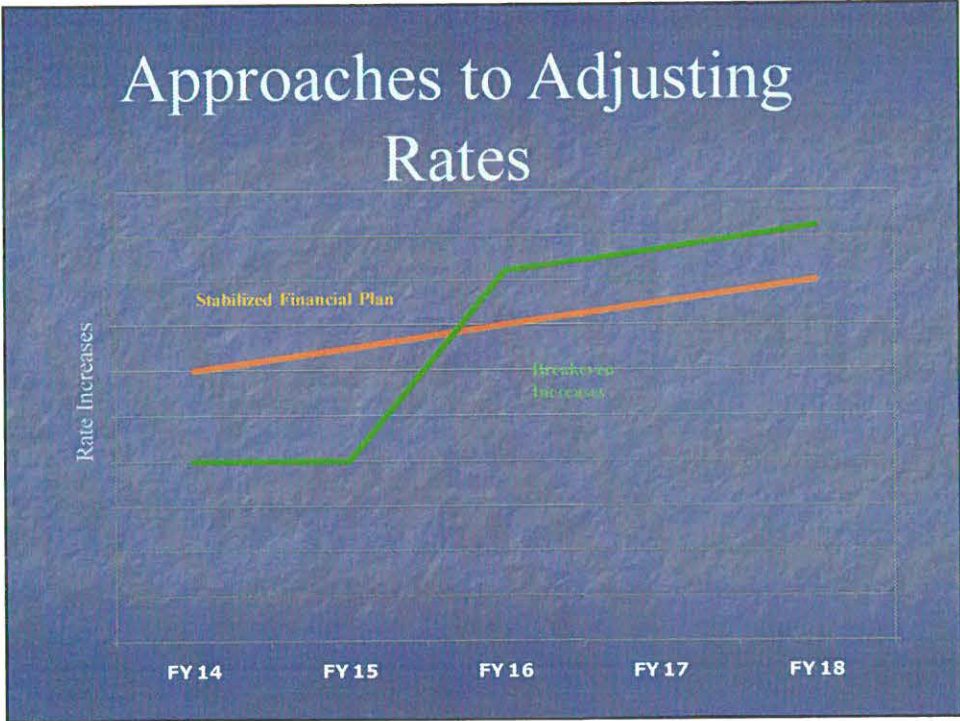
The rate model serves as the key tool to assist in long-term planning, allowing:

- Prudent financial planning which results in predictable rate increases
- Funding of significant capital projects
- Proactive management of the systems which results in lowest rates over time



Rate Study Highlights

- November 2012 - Rate Study Kickoff
- February 2013 - City Council Work Session
- March 2013 - Public Input Session Rate Study
- April 2013 - City Council Work Session Water and Sewer Budget
- March 2014 - Public Input Session Rate Study

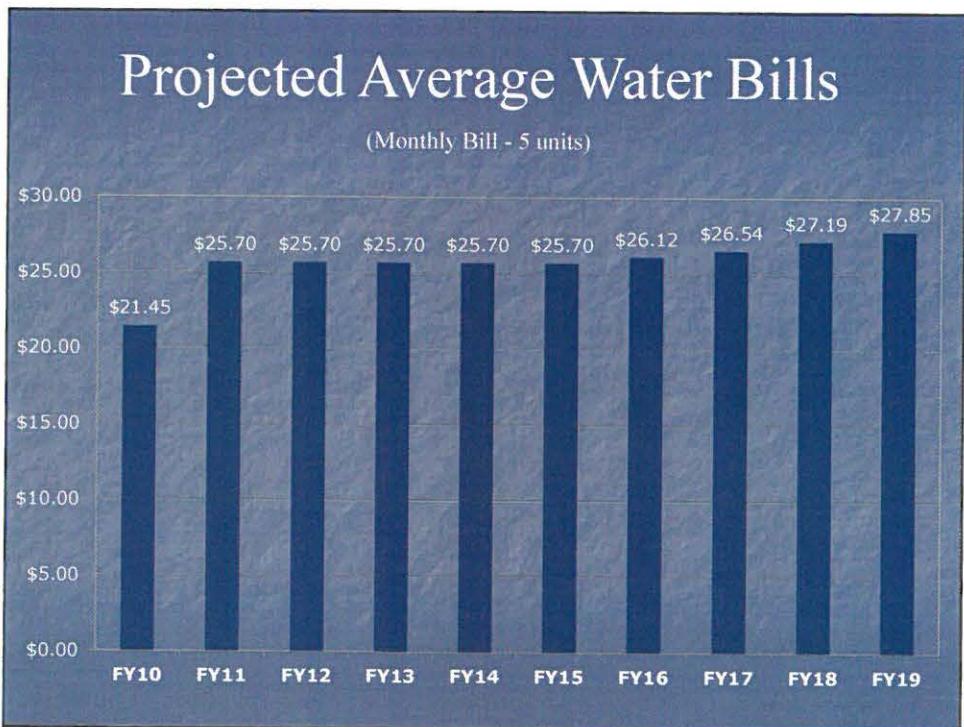


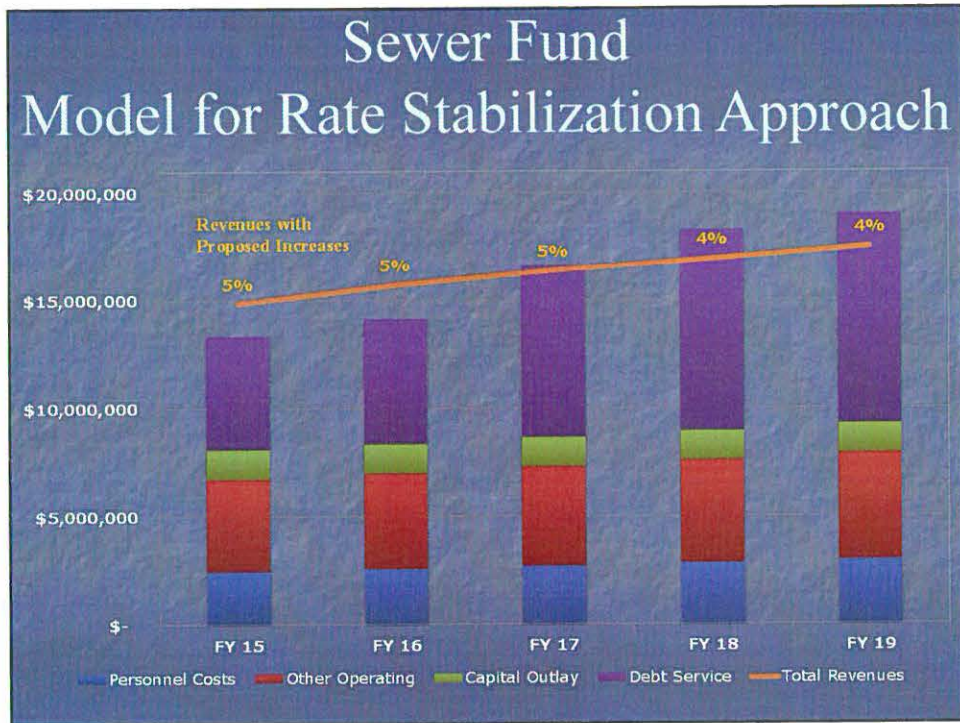
FY15 Proposed Water Rate

No Rate Change from FY 14

	FY 15 Proposed (per unit)
First Tier Rate (10 units or less per month)	
Capital Related rate, per unit billed	\$2.65
First 10 units billed per month	\$1.50
Total First Tier Rate	\$4.15
Second Tier Rate (over 10 units per month)	
Capital Related rate, per unit billed	\$2.65
Over 10 units billed per month	\$2.35
Total Second Tier Rate	\$5.00
Irrigation Meter Rate (all units billed)	
Capital Related rate, per unit billed	\$2.65
All units billed per month	\$2.35
Total Irrigation Meter Rate	\$5.00

1 unit = 748 gallons of water

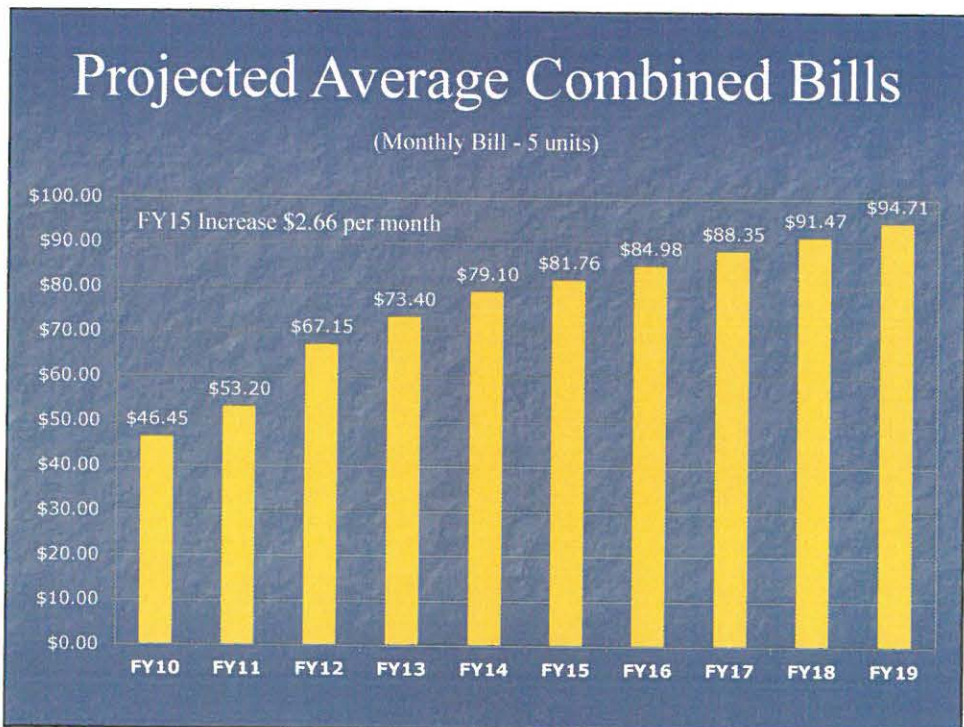
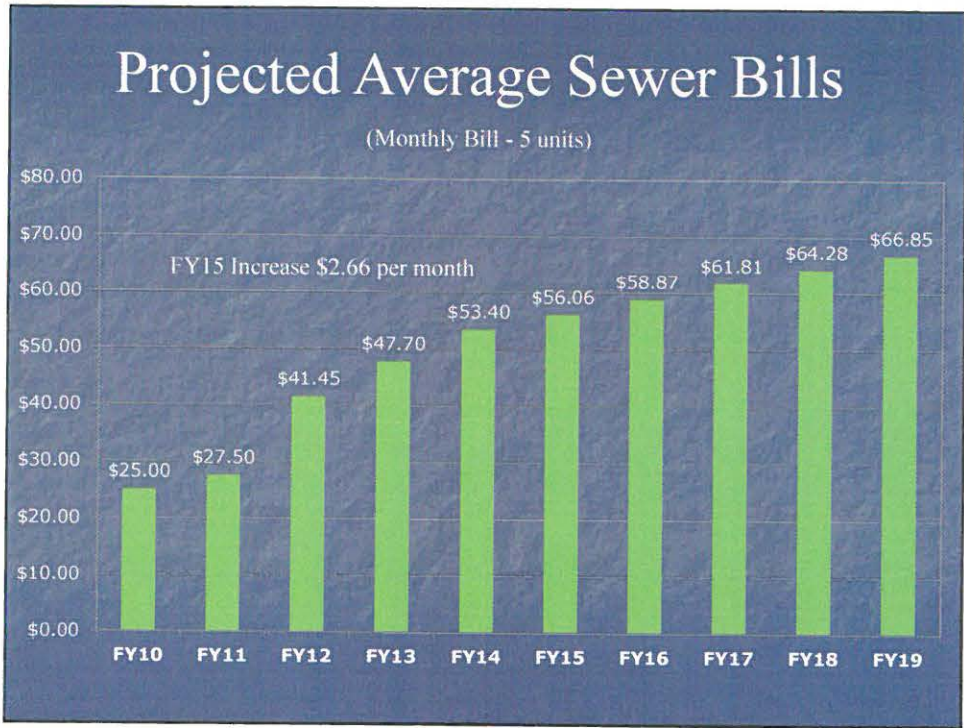




FY15 Proposed Sewer Rate

	FY 15 Proposed (per unit)
First Tier Rate (10 units or less per month)	
Capital Related rate, per unit billed	\$5.71
First 10 units billed per month	\$5.50
Total First Tier Rate	\$11.21
Second Tier Rate (over 10 units per month)	
Capital Related rate, per unit billed	\$5.71
Over 10 units billed per month	\$6.63
Total Second Tier Rate	\$12.34

1 unit = 748 gallons of water



Policy Discussion

Policy Issue Summary

Policy Consideration	Discussion
#1 – Third Tier	City Council decision during budget process
#2 - Irrigation Meter Availability and Tier	Do not expand irrigation availability
#3 - Multi-Family Condo Billing	Maintain existing policy, change building code – require individual metering

Additional Tiers

Should additional tiers be added to the current water and sewer rate structure?

Current Rate Tiers	FY 15 Water Rate Structure	FY 15 Sewer Rate Structure
Tier 1: 0 – 10 Units*	\$4.15 per Unit	\$11.21 per Unit
Tier 2: Over 10 Units*	\$5.00 per Unit	\$12.34 per Unit
Irrigation: All Usage	\$5.00 per Unit	n/a

**1 unit equals 100 cubic feet or 748 gallons*

Note: Sewer Rate Structure incorrectly listed FY13 rates during Public Input Session. This has been updated to reflect FY14 rate

Additional Tiers – Option 1 (3 Tiers)

	Water Rate Structure		Sewer Rate Structure	
	Current 2-Tiered Rates	3-Tiered Rates	Current 2-Tiered Rates	3-Tiered Rates
Tier 1: 0 – 3 Units*	\$4.15 per Unit	\$3.75	\$11.21 per Unit	\$9.29
Tier 2: 3 – 10 Units		\$4.15		\$11.76
Tier 3: Over 10 Units	\$5.00 per Unit	\$5.09	\$12.34 per Unit	\$12.66
Irrigation: All Usage	\$5.00 per Unit	\$5.09	n/a	n/a

**3 units - typical use for single individual*

Additional Tiers – Option 2 (4 Tiers)

	Water Rate Structure		Sewer Rate Structure	
	Current 2-Tiered Rates	4-Tiered Rates	Current 2-Tiered Rates	4-Tiered Rates
Tier 1: 0 – 3 Units*	\$4.15 per Unit	\$3.07 per Unit	\$11.21 per Unit	\$7.61 per Unit
Tier 2: 3 – 10 Units		\$4.14 per Unit		\$9.56 per Unit
Tier 3: 10 – 100 Units	\$5.00 per Unit	\$5.03 per Unit	\$12.34 per Unit	\$11.51 per Unit
Tier 4: Over 100 Units		\$5.34 per Unit		\$14.83 per Unit
Irrigation: All Usage	\$5.00 per Unit	\$5.34 per Unit	n/a	n/a

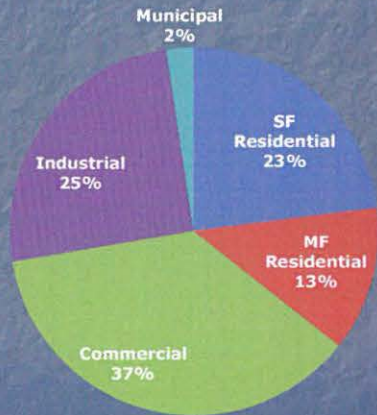
**3 units - typical use for single individual*

Customer Demographics in Tiers

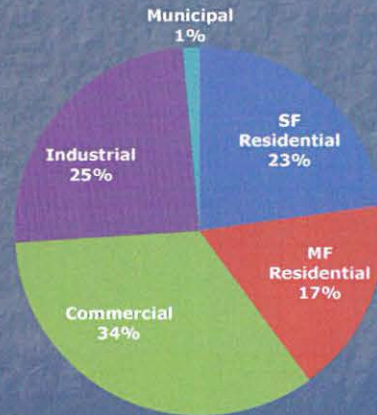
Current 2-Tiered Rates	% of Customers	3-Tiered Rates	% of Customers	4-Tiered Rates	% of Customers
Tier 1: 0 – 10 Units	81.85%	Tier 1: 0 – 3 Units	29.59%	Tier 1: 0 – 3 Units	29.59%
		Tier 2: 3 – 10 Units	52.26%	Tier 2: 3 – 10 Units	52.26%
Tier 2: Over 10 Units	18.15%	Tier 3: Over 10 Units	18.15%	Tier 3: 10 – 100 Units	16.02%
				Tier 4: Over 100 Units	2.13%

Customer Demographics

Water Revenue Breakdown



Sewer Revenue Breakdown



~ 60% of revenues is generated by 13% of customers (Industrial and Commercial)

Sample Customer Impacts

Customer	Annual Combined Bill at Current 2-Tier Rates	Annual Combined Bill at 3-Tier Rates	Annual Combined Bill at 4-Tier Rates
Average SFR Customer 5/8" Meter – 5 Units/Month	\$981	\$911 (\$70 Decrease)	\$783 (\$208 Decrease)
Small SFR Customer 5/8" Meter – 3 Units/Month	\$612	\$529 (\$83 Decrease)	\$444 (\$168 Decrease)
Large MFR Customer 2" Meter – 603 Units/Month	\$125,406	\$128,260 \$2,855 Increase	\$141,297 \$15,891 Increase
Large Industrial Customers 6" Meter – 3,345 Units/Month	\$697,233	\$713,474 \$16,241 Increase	\$806,241 \$109,007 Increase

SFR – Single Family Residential

MFR – Multi Family Residential

Large Residential Complexes

Customer	Annual Combined Bill at Current 2-Tier Rates	Annual Combined Bill at 3-Tier Rates	Annual Combined Bill at 4-Tier Rates
Ports Housing Authority 140 Court St/Feaster 230 Units/Month	\$55,644	\$56,866 \$1,221 Increase	\$59,442 \$3,798 Increase
Ports Housing Authority 245 Middle St / Margeson Apts 278 Units/Month	\$67,279	\$68,737 \$1,457 Increase	\$72,976 \$5,696 Increase
Ports Housing Authority Gosling Meadow Apts 629 Units/Month	\$152,523	\$156,035 \$3,512 Increase	\$172,132 \$19,609 Increase
Mark Wentworth Home 346 Pleasant St 184 Units/Month	\$44,495	\$45,452 \$958 Increase	\$46,473 \$1,978 Increase

Additional Tiers Observations

- Adding one or two tiers to the current rate structure results in slightly reduced water and sewer bills for the vast majority of Portsmouth customers.
- The reduction in revenue from a significant number of users would be made up for by large volume water and sewer customers.
- As a result there would be a significant shift in costs to larger volume users.

Additional Tiers Recommendation

- We recommend that the City maintain its current rate structure for a number of reasons:
 - The shift of costs to large volume users in the City is significant and will impact:
 - Businesses (potentially losing employer and tax revenues)
 - Large multi-family complexes (often low income and/or elderly)
 - There is a limited cost of service basis to shift costs to larger users.
 - Large users already pay significantly towards funding the systems.
 - In most instances large volume users have limited discretionary water use (water is essential for operations)

Discussion

Appendix B - Financial Models



Water and Sewer Rate Study
Created By: Municipal and Financial Services Group
2013 Model

Financial Model Index

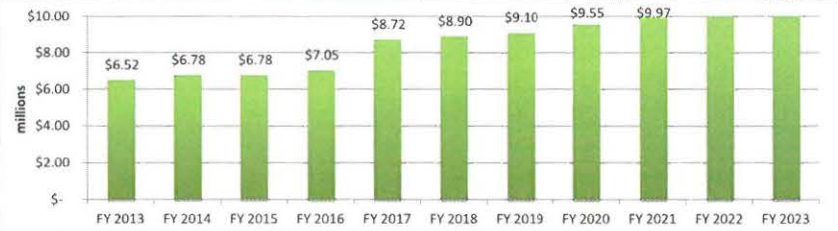
[DASHBOARD](#)

- | | |
|--|---|
| <p>I. Global Inputs / Assumptions
<u>Schedule 1 - Control Panel</u></p> <p>II. Operating and Capital Expense Data
<u>Schedule 2A - Water O&M Expenses</u>
<u>Schedule 2B - Sewer O&M Expenses</u>
<u>Schedule 3 - Operating Reserve Contribution Calculations</u>
<u>Schedule 4A - Existing Water Debt Service</u>
<u>Schedule 4B - Existing Sewer Debt Service</u>
<u>Schedule 5A - Water Capital Improvement Plan</u>
<u>Schedule 5B - Sewer Capital Improvement Plan</u>
<u>Schedule 6A - Projected Water Debt Service Payments</u>
<u>Schedule 6B - Projected Sewer Debt Service Payments</u></p> <p>III. Asset Management and Reinvestment Plan
<u>Schedule 7 - Fixed Asset Listing</u>
<u>Schedule 8 - Capital Stabilization Analysis</u></p> <p>IV. Revenue Requirements
<u>Schedule 9A - Miscellaneous Water Revenues</u>
<u>Schedule 9B - Miscellaneous Sewer Revenues</u>
<u>Schedule 10 - Revenue Requirements</u>
<u>Schedule 11 - Financial Plan</u></p> <p>V. Customer and Consumption Analysis
<u>Schedule 12 - Fire Protection</u>
<u>Schedule 13 - Customer and Consumption Information</u></p> | <p>VI. Rate Analysis and Projections
<u>Schedule 14 - Water Customer and Consumption Projections</u>
<u>Schedule 15 - Sewer Customer and Usage Projections</u>
<u>Schedule 16 - Cost of Service - Water</u>
<u>Schedule 17 - Cost of Service - Sewer</u>
<u>Schedule 18 - Revenue Analysis - Water</u>
<u>Schedule 19 - Revenue Analysis - Sewer</u>
<u>Schedule 20 - Septage</u>
<u>Schedule 21 - Rate Reconciliation</u>
<u>Schedule 22 - FY 13 Policy Analysis</u>
<u>Schedule 23 - Policy Analysis Sample Bills</u>
<u>Schedule 24 - Rate Analysis</u>
<u>Schedule 25 - Water Rate Projections</u>
<u>Schedule 26 - Sewer Rate Projections</u></p> <p>VII. Customer Impact and Customer Sample Bills
<u>Schedule 27 - Water Rate Summary</u>
<u>Schedule 28 - Sewer Rate Summary</u>
<u>Schedule 29 - Sample Bills</u></p> <p>VIII. Cash Flow Statements and Bond Coverage Calculations
<u>Schedule 30 - Water Cash Flow and Balance</u>
<u>Schedule 31 - Sewer Cash Flow and Balance</u></p> |
|--|---|

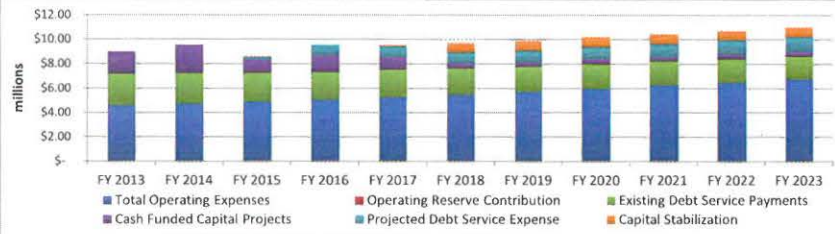
Water Operating Expense



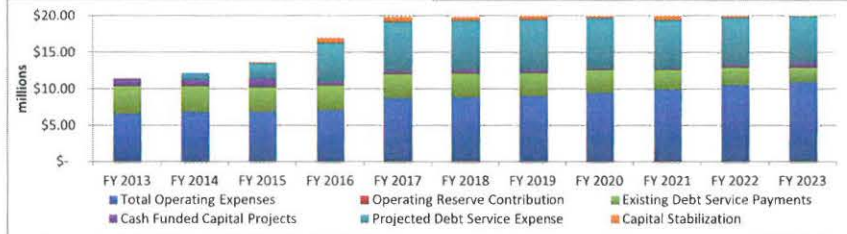
Sewer Operating Expenses



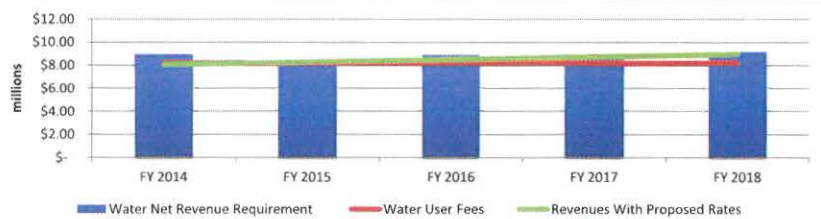
Water Total Revenue Requirements



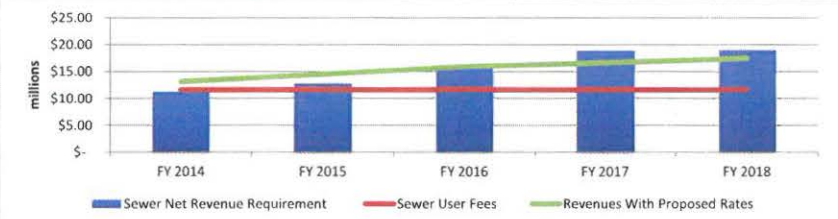
Sewer Total Revenue Requirements

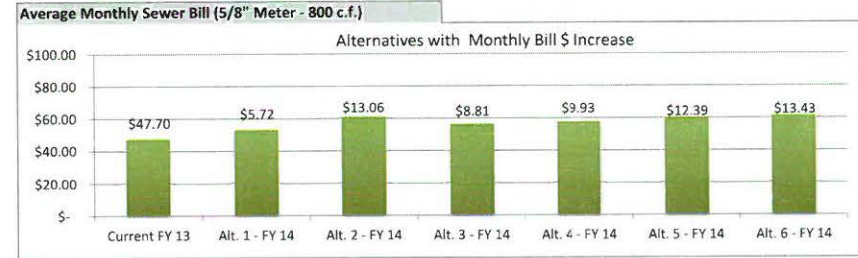
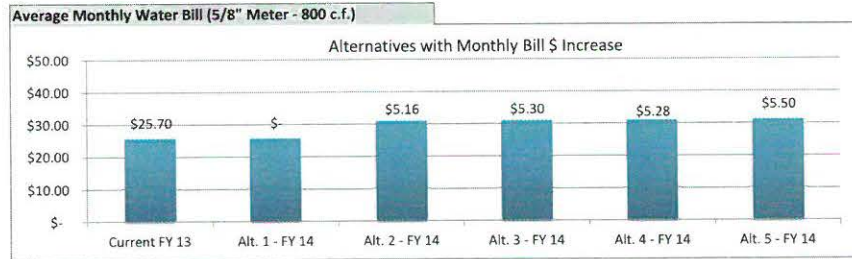
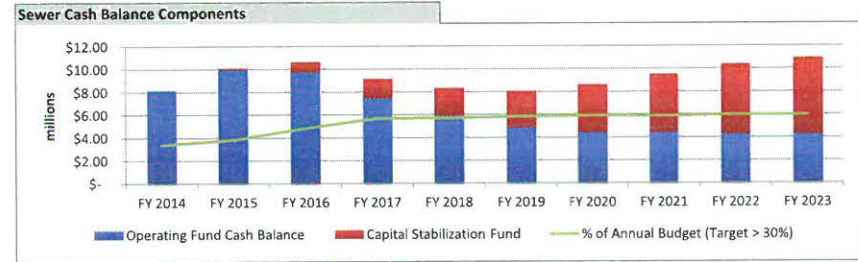
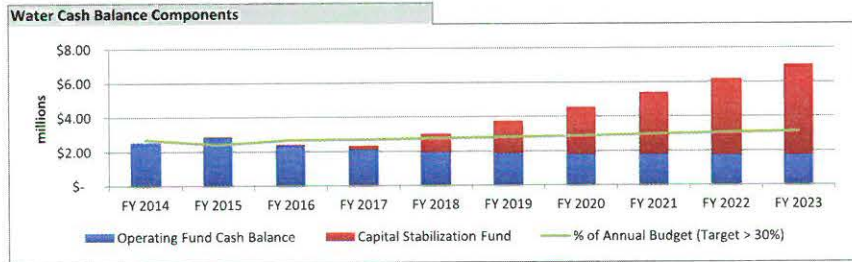
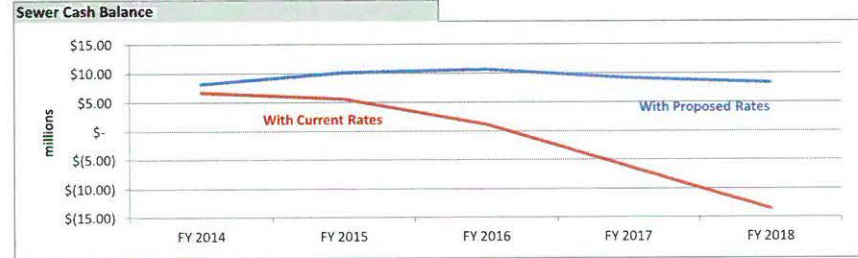
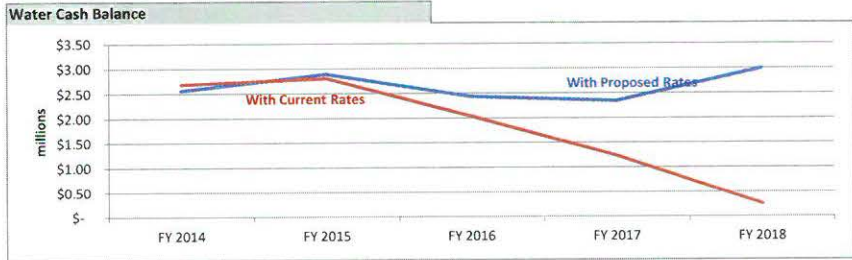


Water Revenue Requirements vs. Projected Revenues



Sewer Revenue Requirements vs. Projected Revenues





Schedule 1 - Control Panel

Show Assumptions	Hide Assumptions
Show Revenue Requirements	Hide Revenue Requirements
Show Financial Plan and Alternatives	Hide Financial Plan and Alternatives
Show Sample Bills	Hide Sample Bills

General Assumptions			Fiscal Year										
General Assumptions	User	Source	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
User Defined	User		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Commodity (Fuel) Energy Index	Energy	ACC Website	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
Municipal Cost Index	MCI	ACC Website	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
Construction Cost Index	CCI	ENR Website	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%
Consumer Product Index	CPI	ACC Website	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%
Producer Product Index	PPI	ACC Website	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%
No Increase	None		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Personnel	Pers		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
User Defined #2	User 2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #3	User 3		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #4	User 4		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #5	User 5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Price Elasticity											
Average Bill Increase		7.80%	8.40%	7.84%	4.41%	4.42%	4.43%	4.72%	2.28%	1.57%	1.57%
Elasticity Factor		0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Annual Change in Demand		-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%	-0.06%

WATER		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Customer Count Growth Rate												
SF Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MF Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Irrigation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

WATER		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Demand Forecast												
SF Residential		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
MF Residential		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Commercial		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Industrial		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Municipal		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Other Districts		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Irrigation		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%

SEWER		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Customer Count Growth Rate												
SF Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MF Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rye		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
New Castle		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SEWER		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Demand Forecast												
SF Residential		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
MF Residential		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Commercial		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Industrial		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Municipal		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Rye		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
New Castle		-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%

Schedule 1 - Control Panel

Show Assumptions	Hide Assumptions
Show Revenue Requirements	Hide Revenue Requirements
Show Financial Plan and Alternatives	Hide Financial Plan and Alternatives
Show Sample Bills	Hide Sample Bills

Revenue Requirements	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Water Fund											
Operating Costs	\$ 4,598,664	\$ 4,767,674	\$ 4,869,270	\$ 5,074,106	\$ 5,267,651	\$ 5,494,402	\$ 5,731,882	\$ 5,986,892	\$ 6,247,515	\$ 6,520,616	\$ 6,806,842
Capital Costs	\$ 4,425,735	\$ 4,782,479	\$ 3,766,152	\$ 4,458,807	\$ 4,288,511	\$ 4,238,740	\$ 4,170,221	\$ 4,183,242	\$ 4,206,751	\$ 4,228,153	\$ 4,194,849
Total Revenue Requirements	\$ 9,024,399	\$ 9,550,153	\$ 8,635,422	\$ 9,532,913	\$ 9,556,162	\$ 9,733,142	\$ 9,902,103	\$ 10,170,134	\$ 10,454,266	\$ 10,748,769	\$ 11,001,691
Less: Miscellaneous Revenues	\$ 544,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500
Net Revenue Requirements	\$ 8,479,899	\$ 8,959,653	\$ 8,044,922	\$ 8,942,413	\$ 8,965,662	\$ 9,142,642	\$ 9,311,603	\$ 9,579,634	\$ 9,863,766	\$ 10,158,269	\$ 10,411,191
Sewer Fund											
Operating Costs	\$ 6,517,565	\$ 6,784,329	\$ 6,783,558	\$ 7,046,563	\$ 8,717,675	\$ 8,898,360	\$ 9,103,533	\$ 9,554,291	\$ 9,966,796	\$ 10,482,282	\$ 10,928,307
Capital Costs	\$ 4,839,788	\$ 5,453,739	\$ 6,917,006	\$ 9,954,280	\$ 11,114,868	\$ 10,986,329	\$ 11,129,886	\$ 10,889,410	\$ 10,325,234	\$ 10,096,107	\$ 9,492,964
Total Revenue Requirements	\$ 11,357,353	\$ 12,238,068	\$ 13,700,564	\$ 17,000,843	\$ 19,832,543	\$ 19,884,689	\$ 20,233,419	\$ 20,443,700	\$ 20,292,030	\$ 20,578,390	\$ 20,421,270
Less: Miscellaneous Revenues	\$ 704,647	\$ 972,381	\$ 951,681	\$ 930,807	\$ 909,753	\$ 888,510	\$ 867,066	\$ 845,476	\$ 781,964	\$ 774,128	\$ 545,027
Net Revenue Requirements	\$ 10,652,706	\$ 11,265,687	\$ 12,748,883	\$ 16,070,036	\$ 18,922,790	\$ 18,996,179	\$ 19,366,353	\$ 19,598,224	\$ 19,510,066	\$ 19,804,262	\$ 19,876,243

Schedule 1 - Control Panel

Show Assumptions	Hide Assumptions
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Recommended Revenue Increases	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Water Fund Annual Revenue Increases	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	3.00%	3.00%	3.00%
Total Collected Water Revenues	\$8,049,803	\$8,267,271	\$8,488,873	\$8,718,180	\$8,964,461	\$9,217,720	\$9,569,703	\$9,839,143	\$10,124,814	\$10,421,419
Net Water Revenue Requirement	\$8,959,653	\$8,044,922	\$8,942,413	\$8,965,662	\$9,142,642	\$9,311,603	\$9,579,634	\$9,863,766	\$10,158,269	\$10,411,191
Surplus / (Deficit)	(\$909,850)	\$222,348	(\$453,540)	(\$247,483)	(\$178,181)	(\$93,883)	(\$9,931)	(\$24,623)	(\$33,455)	\$10,228
End of Year Cash Balance	\$ 2,562,864	\$ 2,884,372	\$ 2,430,832	\$ 2,336,510	\$ 2,991,489	\$ 3,730,765	\$ 4,553,994	\$ 5,362,531	\$ 6,162,237	\$ 7,005,625
Sewer Fund Annual Revenue Increases	12.00%	11.00%	10.00%	5.00%	5.00%	5.00%	5.00%	2.00%	1.00%	1.00%
Total Collected Sewer Revenues	\$13,100,513	\$14,498,250	\$15,896,892	\$16,641,749	\$17,444,396	\$18,285,701	\$19,167,521	\$19,515,643	\$19,693,624	\$19,878,662
Net Sewer Revenue Requirement	\$11,265,687	\$12,748,883	\$16,070,036	\$18,922,790	\$18,996,179	\$19,366,353	\$19,598,224	\$19,510,066	\$19,804,262	\$19,876,243
Surplus / (Deficit)	\$1,834,826	\$1,749,367	(\$173,144)	(\$2,281,041)	(\$1,551,782)	(\$1,080,652)	(\$430,703)	\$5,577	(\$110,637)	\$2,419
End of Year Cash Balance	\$ 8,146,795	\$ 10,086,091	\$ 10,607,876	\$ 9,151,764	\$ 8,289,911	\$ 8,034,188	\$ 8,553,414	\$ 9,508,919	\$ 10,348,211	\$ 10,925,559

Schedule 1 - Control Panel

Show Assumptions	Hide Assumptions
Show Revenue Requirements	Hide Revenue Requirements
Show Financial Plan and Alternatives	Hide Financial Plan and Alternatives
Show Sample Bills	Hide Sample Bills

Sample Water Bills							
Meter Size	Monthly Usage cubic feet	Current FY 13	Alt. 1 FY 14	Alt. 2 FY 14	Alt. 3 FY 14	Alt. 4 FY 14	Alt. 5 FY 14
5/8	200	\$ 13.25	\$ 13.25	\$ 20.09	\$ 19.68	\$ 19.67	\$ 19.74
5/8	500	\$ 25.70	\$ 25.70	\$ 30.86	\$ 31.00	\$ 30.98	\$ 31.20
5/8	1,200	\$ 56.45	\$ 56.45	\$ 57.21	\$ 58.18	\$ 58.13	\$ 58.75
3/4	3,000	\$ 146.45	\$ 146.45	\$ 132.73	\$ 133.03	\$ 132.87	\$ 134.73
3/4	450	\$ 23.63	\$ 23.63	\$ 29.07	\$ 29.11	\$ 29.10	\$ 29.29
1	2,500	\$ 124.77	\$ 124.77	\$ 120.40	\$ 120.90	\$ 120.76	\$ 122.28
1 1/2	5,000	\$ 255.75	\$ 255.75	\$ 240.88	\$ 240.44	\$ 240.16	\$ 243.39
3	900	\$ 73.61	\$ 73.61	\$ 126.84	\$ 127.70	\$ 127.66	\$ 128.09
6	310	\$ 133.14	\$ 133.14	\$ 324.61	\$ 324.41	\$ 324.39	\$ 324.52
8	1,900	\$ 254.51	\$ 254.51	\$ 511.59	\$ 512.30	\$ 512.20	\$ 513.30
Irrigation Meters	0						
3/4	23,000	\$ 1,154.95	\$ 1,154.95	\$ 977.83	\$ 969.31	\$ 1,091.31	\$ 1,112.70
1	4,000	\$ 208.27	\$ 208.27	\$ 189.37	\$ 187.89	\$ 209.11	\$ 212.82
1 1/2	50,000	\$ 2,514.25	\$ 2,514.25	\$ 2,134.82	\$ 2,116.30	\$ 2,381.52	\$ 2,428.00
Other Districts	0						
3/4	23,000	\$ 186.30	\$ 186.30	\$ 186.30	\$ 186.30	\$ 186.30	\$ 186.30
1	4,000	\$ 32.40	\$ 32.40	\$ 32.40	\$ 32.40	\$ 32.40	\$ 32.40
1 1/2	50,000	\$ 405.00	\$ 405.00	\$ 405.00	\$ 405.00	\$ 405.00	\$ 405.00

Sample Sewer Bills								
Meter Size	Monthly Usage cubic feet	Current FY 13	Alt. 1 FY 14	Alt. 2 FY 14	Alt. 3 FY 14	Alt. 4 FY 14	Alt. 5 FY 14	Alt. 6 FY 14
5/8	200	\$ 19.08	\$ 21.37	\$ 31.60	\$ 28.15	\$ 28.59	\$ 29.47	\$ 29.79
5/8	500	\$ 47.70	\$ 53.42	\$ 60.76	\$ 56.51	\$ 57.63	\$ 60.09	\$ 61.13
5/8	1,200	\$ 116.38	\$ 130.35	\$ 128.80	\$ 125.63	\$ 128.33	\$ 134.64	\$ 137.51
3/4	3,000	\$ 305.20	\$ 341.82	\$ 303.75	\$ 322.16	\$ 329.03	\$ 346.27	\$ 354.88
3/4	450	\$ 42.93	\$ 48.08	\$ 55.90	\$ 51.79	\$ 52.79	\$ 54.99	\$ 55.91
1	2,500	\$ 252.75	\$ 283.08	\$ 263.31	\$ 275.72	\$ 281.43	\$ 295.64	\$ 302.66
1 1/2	5,000	\$ 515.00	\$ 576.80	\$ 521.00	\$ 563.37	\$ 574.86	\$ 604.26	\$ 619.25
3	900	\$ 85.86	\$ 96.16	\$ 176.55	\$ 171.25	\$ 173.27	\$ 177.83	\$ 179.83
6	310	\$ 29.57	\$ 33.12	\$ 325.57	\$ 321.83	\$ 322.52	\$ 323.98	\$ 324.56
8	1,900	\$ 189.81	\$ 212.59	\$ 597.39	\$ 602.61	\$ 606.93	\$ 617.50	\$ 622.60
New Castle								
3/4	23,000	\$ 2,194.20	\$ 2,457.50	\$ 2,247.72	\$ 2,187.01	\$ 2,238.84	\$ 2,359.77	\$ 2,414.79
1	4,000	\$ 381.60	\$ 427.39	\$ 409.11	\$ 398.55	\$ 407.56	\$ 428.59	\$ 438.16
1 1/2	50,000	\$ 4,770.00	\$ 5,342.40	\$ 4,894.92	\$ 4,762.94	\$ 4,875.60	\$ 5,138.50	\$ 5,258.11

Schedule 2A - Water O&M Expenses

A	F	V	ACCT. #	Administration Portsmouth	Escalation Factor	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected			
100%	0%	0%	011001	Regular Salaries	Pers	\$ 119,831	\$ 159,700	\$ 111,980	\$ 66,962	\$ 65,630	\$ 68,379	\$ 81,805	\$ 85,895	\$ 90,190	\$ 94,700	\$ 99,434	\$ 104,406	\$ 109,627	\$ 115,108	\$ 120,863	\$ 126,906			
100%	0%	0%	011061	Insurance Reimbursement	Pers	\$ 185	\$ -	\$ 1,750	\$ 2,929	\$ 2,668	\$ 2,849	\$ 5,784	\$ 6,073	\$ 6,377	\$ 6,696	\$ 7,030	\$ 7,382	\$ 7,751	\$ 8,139	\$ 8,546	\$ 8,973	\$ 9,424		
100%	0%	0%	011064	Coll Barg Contingency	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100%	0%	0%	011065	Coll Barg Contingency	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100%	0%	0%	010401	Overtime	Pers	\$ 64	\$ 127	\$ -	\$ 199	\$ -	\$ 200	\$ 200	\$ 210	\$ 210	\$ 221	\$ 232	\$ 243	\$ 255	\$ 268	\$ 281	\$ 295	\$ 310		
100%	0%	0%	015001	Longevity	Pers	\$ 7,977	\$ 9,586	\$ 7,424	\$ 7,689	\$ 8,342	\$ 9,115	\$ 9,642	\$ 10,124	\$ 10,630	\$ 11,162	\$ 11,720	\$ 12,300	\$ 12,900	\$ 13,520	\$ 14,160	\$ 14,820	\$ 15,500	\$ 16,200	
100%	0%	0%	016001	Leave At Termination	Pers	\$ 967	\$ 9,149	\$ (5,641)	\$ 30,846	\$ 29,744	\$ 17,000	\$ 17,000	\$ 17,850	\$ 18,743	\$ 19,680	\$ 20,664	\$ 21,697	\$ 22,782	\$ 23,921	\$ 25,117	\$ 26,373	\$ 27,789	\$ 29,373	
100%	0%	0%	021001	Insurance-Health	Pers	\$ 264,768	\$ 329,409	\$ 290,485	\$ 278,218	\$ 318,782	\$ 339,011	\$ 376,932	\$ 395,779	\$ 415,568	\$ 436,346	\$ 458,163	\$ 481,071	\$ 505,125	\$ 530,381	\$ 556,900	\$ 584,745	\$ 614,029	\$ 644,845	
100%	0%	0%	021101	Insurance-Dental	Pers	\$ 17,370	\$ 21,124	\$ 17,696	\$ 42,588	\$ 20,321	\$ 21,379	\$ 20,361	\$ 21,379	\$ 22,448	\$ 23,570	\$ 24,749	\$ 25,986	\$ 27,286	\$ 28,650	\$ 30,082	\$ 31,587	\$ 33,167	\$ 34,823	\$ 36,567
100%	0%	0%	021501	Insurance-Life	Pers	\$ 2,826	\$ 2,814	\$ 1,609	\$ 1,539	\$ 1,115	\$ 1,228	\$ 1,205	\$ 1,265	\$ 1,329	\$ 1,395	\$ 1,465	\$ 1,538	\$ 1,615	\$ 1,695	\$ 1,780	\$ 1,869	\$ 1,962	\$ 2,060	\$ 2,163
100%	0%	0%	021601	Insurance-Disability	Pers	\$ 8,082	\$ 9,902	\$ 6,219	\$ 6,120	\$ 4,806	\$ 5,322	\$ 5,152	\$ 5,405	\$ 5,680	\$ 5,964	\$ 6,262	\$ 6,575	\$ 6,904	\$ 7,249	\$ 7,612	\$ 7,992	\$ 8,387	\$ 8,797	\$ 9,222
100%	0%	0%	022001	Social Security	Pers	\$ 23,023	\$ 9,490	\$ 6,769	\$ 1,583	\$ 1,105	\$ 1,049	\$ 1,165	\$ 1,520	\$ 1,677	\$ 1,852	\$ 2,045	\$ 2,256	\$ 2,485	\$ 2,732	\$ 3,000	\$ 3,295	\$ 3,618	\$ 3,970	\$ 4,350
100%	0%	0%	022501	Medicare	MCI	\$ 2,507	\$ 2,220	\$ -	\$ -	\$ -	\$ 4,983	\$ 6,541	\$ 6,868	\$ 7,211	\$ 7,572	\$ 7,951	\$ 8,348	\$ 8,766	\$ 9,204	\$ 9,664	\$ 10,147	\$ 10,655	\$ 11,193	
100%	0%	0%	023001	Retirement	Pers	\$ 15,856	\$ 14,339	\$ 10,103	\$ 7,103	\$ 6,131	\$ 7,077	\$ 7,177	\$ 7,350	\$ 7,537	\$ 7,737	\$ 7,950	\$ 8,178	\$ 8,421	\$ 8,679	\$ 8,952	\$ 9,241	\$ 9,546	\$ 9,867	\$ 10,204
100%	0%	0%	026002	Insurance-Workers Comp	Pers	\$ 17,624	\$ 23,233	\$ 15,872	\$ 16,111	\$ 17,948	\$ 15,949	\$ 17,587	\$ 18,466	\$ 19,390	\$ 20,359	\$ 21,377	\$ 22,446	\$ 23,568	\$ 24,747	\$ 25,984	\$ 27,283	\$ 28,647	\$ 30,082	\$ 31,587
100%	0%	0%	030101	Prof Services-Audit	MCI	\$ 8,000	\$ 8,000	\$ 5,485	\$ 5,728	\$ 5,429	\$ 5,760	\$ 5,993	\$ 6,307	\$ 6,602	\$ 6,974	\$ 7,326	\$ 7,667	\$ 8,000	\$ 8,326	\$ 8,646	\$ 8,961	\$ 9,271	\$ 9,576	
100%	0%	0%	031002	Prof Services-Engineering	MCI	\$ -	\$ -	\$ 517	\$ -	\$ -	\$ 110,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766	\$ 13,160	\$ 13,564	\$ 13,978	
100%	0%	0%	032001	Prof Services-O/S Counsel	MCI	\$ 200	\$ 7,785	\$ -	\$ -	\$ -	\$ 5,000	\$ 25,000	\$ -	\$ -	\$ 25,775	\$ 26,574	\$ 27,398	\$ 28,247	\$ 29,123	\$ 30,026	\$ 30,956	\$ 31,916	\$ 32,905	
100%	0%	0%	033001	Prof Services-Temp	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100%	0%	0%	033002	Administrative Overhead	MCI	\$ 390,084	\$ 394,137	\$ 340,012	\$ 400,014	\$ 413,768	\$ 421,522	\$ 433,954	\$ 447,407	\$ 461,276	\$ 475,576	\$ 490,319	\$ 505,518	\$ 521,190	\$ 537,346	\$ 554,004	\$ 571,178	\$ 588,885	\$ 607,178	
100%	0%	0%	034001	Lock Boxes	CPI	\$ 16,886	\$ 16,314	\$ 12,241	\$ 15,463	\$ 21,239	\$ 19,000	\$ 27,540	\$ 28,179	\$ 28,833	\$ 29,507	\$ 30,186	\$ 30,886	\$ 31,603	\$ 32,336	\$ 33,086	\$ 33,854	\$ 34,641	\$ 35,446	
100%	0%	0%	034103	Telephone	CPI	\$ 458	\$ 462	\$ 436	\$ 488	\$ 490	\$ 800	\$ 500	\$ 517	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	\$ 615	\$ 629	\$ 643	
100%	0%	0%	034201	Outside Programming	MCI	\$ -	\$ -	\$ -	\$ -	\$ 219	\$ 30,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100%	0%	0%	034206	Software-Annual Maint	MCI	\$ -	\$ -	\$ -	\$ -	\$ 23,246	\$ -	\$ 30,983	\$ 31,943	\$ 32,934	\$ 33,955	\$ 35,007	\$ 36,092	\$ 37,211	\$ 38,365	\$ 39,554	\$ 40,780	\$ 42,042		
100%	0%	0%	035002	Prof Serv-Substance Test	MCI	\$ -	\$ -	\$ 88	\$ 138	\$ 198	\$ 750	\$ 750	\$ 773	\$ 797	\$ 822	\$ 847	\$ 874	\$ 901	\$ 929	\$ 957	\$ 987	\$ 1,017		
100%	0%	0%	035004	Occupational Health	MCI	\$ 279	\$ 401	\$ 262	\$ -	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	035054	Prof Services-Contract	MCI	\$ 9,044	\$ 9,553	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	043024	Repairs-Vehicle	MCI	\$ 2,300	\$ 1,000	\$ 45	\$ -	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	\$ 678	\$ 698	
100%	0%	0%	043026	Repairs-Computer Equip	MCI	\$ -	\$ 260	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	\$ 678	\$ 698	
100%	0%	0%	043027	Repairs-Office Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	043028	Maintenance	MCI	\$ 581	\$ -	\$ 8,377	\$ 7,315	\$ 7,869	\$ 4,100	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632	\$ 2,713	\$ 2,796	
100%	0%	0%	048002	Property Insurance	CPI	\$ 22,500	\$ 24,208	\$ 21,605	\$ 42,684	\$ 42,684	\$ 49,355	\$ 49,355	\$ 50,500	\$ 51,672	\$ 52,870	\$ 54,097	\$ 55,352	\$ 56,633	\$ 57,950	\$ 59,295	\$ 60,670	\$ 62,077	\$ 63,514	
100%	0%	0%	053001	Advertising	CPI	\$ 1,888	\$ 2,131	\$ 1,772	\$ 1,098	\$ 922	\$ 3,000	\$ 3,000	\$ 3,070	\$ 3,141	\$ 3,214	\$ 3,288	\$ 3,365	\$ 3,443	\$ 3,522	\$ 3,604	\$ 3,688	\$ 3,774	\$ 3,861	
100%	0%	0%	054003	Trade Certification	MCI	\$ -	\$ -	\$ -	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	054050	Training-Education	CPI	\$ 572	\$ -	\$ -	\$ -	\$ 45	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316	\$ 1,356		
100%	0%	0%	055005	Printing	CPI	\$ 5,271	\$ 10,325	\$ 5,961	\$ 8,288	\$ 4,533	\$ 10,000	\$ 11,000	\$ 11,255	\$ 11,516	\$ 11,783	\$ 12,057	\$ 12,337	\$ 12,623	\$ 12,915	\$ 13,213	\$ 13,517	\$ 13,827	\$ 14,142	
100%	0%	0%	056001	Dues-Professional Organiz	MCI	\$ -	\$ -	\$ -	\$ 116	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	\$ 678	\$ 698		
100%	0%	0%	057101	Travel And Conference	MCI	\$ 413	\$ 129	\$ 67	\$ 53	\$ 36	\$ 300	\$ 300	\$ 309	\$ 319	\$ 329	\$ 339	\$ 349	\$ 360	\$ 371	\$ 383	\$ 395	\$ 407	\$ 419	
100%	0%	0%	061001	First Aid	MCI	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	062001	Office Supplies	CPI	\$ 187	\$ 853	\$ 1,555	\$ 2,889	\$ 1,811	\$ 3,000	\$ 3,000	\$ 3,070	\$ 3,141	\$ 3,214	\$ 3,288	\$ 3,365	\$ 3,443	\$ 3,522	\$ 3,604	\$ 3,688	\$ 3,774	\$ 3,861	
100%	0%	0%	062011	Operating Supplies	CPI	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	062501	Postage	CPI	\$ 3,670	\$ 1,297	\$ 1,657	\$ 17,290	\$ 19,618	\$ 15,900	\$ 25,000	\$ 25,580	\$ 26,173	\$ 26,781	\$ 27,402	\$ 28,038	\$ 28,688	\$ 29,354	\$ 30,035	\$ 30,730	\$ 31,441	\$ 32,167	
100%	0%	0%	063501	Gasoline	Energy	\$ 44,318	\$ 53,512	\$ 36,345	\$ 47,155	\$ 51,551	\$ 50,000	\$ 55,160	\$ 59,065	\$ 63,247	\$ 67,725	\$ 72,520	\$ 77,654	\$ 83,152	\$ 89,040	\$ 95,344	\$ 102,094	\$ 109,344	\$ 117,144	
100%	0%	0%	067001	Books & Periodicals	CPI	\$ 104	\$ -	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	074000	Machinery And Equipment	CCI	\$ 130	\$ 1,902	\$ -	\$ 7,944	\$ -	\$ 5,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	081005	Taxes	MCI	\$ 78,821	\$ 83,708	\$ 92,048	\$ 96,572	\$ 95,274	\$ 118,000	\$ 118,000	\$ 121,658	\$ 125,429	\$ 129,318	\$ 133,377	\$ 137,460	\$ 141,771	\$ 146,114	\$ 150,644	\$ 155,314	\$ 160,124	\$ 165,074	
Total Administration Portsmouth						\$ 1,065,797	\$ 1,206,446	\$ 994,523	\$ 1,120,750	\$ 1,184,054	\$ 1,425,533	\$ 1,361,577	\$ 1,412,990	\$ 1,469,235	\$ 1,527,919	\$ 1,589,158	\$ 1,653,072	\$ 1,719,787	\$ 1,789,437	\$ 1,862,159	\$ 1,938,102			
ACCT. # Administration Pease																								
100%	0%	0%	011001	Regular Salaries	Pers	\$ 21,994																		

Schedule 2A - Water O&M Expenses

A	F	V	Escalation Factor			FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
						Actual	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
0%	100%	0%	039054	Prof/Services-Contract	MCI	\$ 8,621	\$ 2,700	\$ 8,197	\$ 2,937	\$ 2,593	\$ 4,000	\$ 4,000	\$ 4,124	\$ 4,252	\$ 4,384	\$ 4,520	\$ 4,660	\$ 4,804	\$ 4,953	\$ 5,107	\$ 5,265	
0%	100%	0%	043028	Maintenance	MCI	\$ 1,200	\$ 1,200	\$ 1,020	\$ 1,020	\$ -	\$ 1,400	\$ 1,400	\$ 1,443	\$ 1,488	\$ 1,534	\$ 1,582	\$ 1,631	\$ 1,681	\$ 1,734	\$ 1,787	\$ 1,843	
0%	100%	0%	054050	Training-Education	MCI	\$ 1,967	\$ 1,759	\$ 636	\$ 951	\$ 561	\$ 3,000	\$ 3,000	\$ 3,093	\$ 3,189	\$ 3,288	\$ 3,390	\$ 3,495	\$ 3,603	\$ 3,715	\$ 3,830	\$ 3,949	
0%	100%	0%	055003	Updating Plats & Maps	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	055050	Printing	CPI	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	056001	Dues Professional Organiz	CPI	\$ 2,565	\$ 1,594	\$ 1,179	\$ 784	\$ 1,049	\$ 2,900	\$ 2,900	\$ 2,967	\$ 3,036	\$ 3,107	\$ 3,179	\$ 3,252	\$ 3,328	\$ 3,405	\$ 3,484	\$ 3,565	
0%	100%	0%	057101	Travel And Conference	MCI	\$ 1,336	\$ 1,515	\$ 343	\$ 314	\$ 100	\$ 1,500	\$ 1,500	\$ 1,547	\$ 1,594	\$ 1,644	\$ 1,695	\$ 1,747	\$ 1,802	\$ 1,857	\$ 1,915	\$ 1,974	
0%	100%	0%	057102	Travel Reimbursement	MCI	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062001	Office Supplies	CPI	\$ 1,519	\$ 1,467	\$ 374	\$ -	\$ 73	\$ 2,500	\$ 2,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802	\$ 1,844	
0%	100%	0%	062007	Computer/Printer Supplies	CPI	\$ 2,685	\$ 705	\$ 3,172	\$ 3,494	\$ 4,564	\$ 5,000	\$ 5,000	\$ 5,116	\$ 5,235	\$ 5,356	\$ 5,480	\$ 5,608	\$ 5,738	\$ 5,871	\$ 6,007	\$ 6,146	
0%	100%	0%	062011	Operating Supplies	CPI	\$ 1,788	\$ 426	\$ 90	\$ -	\$ 54	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,023	\$ 1,071	\$ 1,122	\$ 1,174	\$ 1,227	\$ 1,281	\$ 1,336	\$ 1,392	
0%	100%	0%	067001	Books & Periodicals	CPI	\$ 3,080	\$ 1,072	\$ 72	\$ 66	\$ 161	\$ 1,000	\$ 200	\$ 205	\$ 209	\$ 214	\$ 219	\$ 224	\$ 230	\$ 235	\$ 240	\$ 246	
0%	100%	0%	074000	Machinery And Equipment	CCI	\$ -	\$ 1,000	\$ 1,112	\$ 215	\$ 402	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Engineering Admin Portsmouth						\$ 131,080	\$ 101,802	\$ 130,632	\$ 236,096	\$ 148,926	\$ 268,542	\$ 274,888	\$ 283,125	\$ 295,394	\$ 308,221	\$ 321,633	\$ 335,656	\$ 350,320	\$ 365,654	\$ 381,691	\$ 398,463	
ACCT # Engineering Admin Pease																						
100%	0%	0%	011001	Regular Salaries	Pers	\$ 18,411	\$ -	\$ 16,635	\$ 24,348	\$ 20,230	\$ 24,846	\$ 26,066	\$ 27,369	\$ 28,738	\$ 30,175	\$ 31,683	\$ 33,268	\$ 34,931	\$ 36,677	\$ 38,511	\$ 40,437	
100%	0%	0%	012001	Part Time Salaries	Pers	\$ -	\$ -	\$ 56	\$ 272	\$ -	\$ 1,316	\$ 1,316	\$ 1,316	\$ 1,451	\$ 1,523	\$ 1,600	\$ 1,682	\$ 1,764	\$ 1,851	\$ 1,944	\$ 2,042	
100%	0%	0%	014041	Overtime	Pers	\$ 154	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001	Social Security	Pers	\$ 734	\$ -	\$ 956	\$ 1,467	\$ 1,198	\$ 1,622	\$ 1,690	\$ 1,775	\$ 1,863	\$ 1,956	\$ 2,054	\$ 2,157	\$ 2,265	\$ 2,378	\$ 2,497	\$ 2,622	
0%	100%	0%	022501	Medicare	MCI	\$ 199	\$ -	\$ 224	\$ 343	\$ 280	\$ 379	\$ 395	\$ 407	\$ 420	\$ 433	\$ 446	\$ 460	\$ 474	\$ 489	\$ 504	\$ 520	
100%	0%	0%	023001	Retirement	Pers	\$ 1,719	\$ -	\$ 1,175	\$ 2,254	\$ 1,804	\$ 2,790	\$ 2,790	\$ 2,930	\$ 3,076	\$ 3,230	\$ 3,391	\$ 3,560	\$ 3,739	\$ 3,926	\$ 4,122	\$ 4,328	
0%	100%	0%	031002	Prof Services-Engineering	MCI	\$ 1,800	\$ 314	\$ 1,733	\$ 253	\$ 314	\$ 1,000	\$ 1,000	\$ 1,021	\$ 1,063	\$ 1,106	\$ 1,150	\$ 1,201	\$ 1,253	\$ 1,307	\$ 1,362	\$ 1,418	
0%	100%	0%	033004	Groundwater Protect Prgm	MCI	\$ 2,205	\$ -	\$ -	\$ -	\$ 307	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316	
0%	100%	0%	034103	Telephone	CPI	\$ -	\$ -	\$ 256	\$ 223	\$ 203	\$ -	\$ 240	\$ 246	\$ 251	\$ 257	\$ 263	\$ 269	\$ 275	\$ 282	\$ 288	\$ 295	
0%	100%	0%	034104	Cellular Phones	CPI	\$ -	\$ -	\$ 157	\$ -	\$ 157	\$ -	\$ 300	\$ 307	\$ 314	\$ 321	\$ 329	\$ 336	\$ 344	\$ 352	\$ 360	\$ 369	
0%	100%	0%	039054	Prof/Services-Contract	MCI	\$ -	\$ -	\$ 1,447	\$ -	\$ 458	\$ -	\$ 600	\$ 600	\$ 638	\$ 678	\$ 719	\$ 763	\$ 809	\$ 857	\$ 907	\$ 958	
0%	100%	0%	043028	Maintenance	MCI	\$ -	\$ -	\$ 180	\$ 180	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	054003	State Certification	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	054050	Training-Education	MCI	\$ -	\$ -	\$ 112	\$ -	\$ 99	\$ 294	\$ 250	\$ 258	\$ 266	\$ 274	\$ 282	\$ 291	\$ 300	\$ 310	\$ 319	\$ 329	
0%	100%	0%	055003	Updating Plats & Maps	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	055050	Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	056001	Dues Professional Organiz	CPI	\$ -	\$ -	\$ 208	\$ -	\$ 185	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	\$ 615	
0%	100%	0%	057101	Travel And Conference	MCI	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	057102	Travel Reimbursement	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062001	Office Supplies	CPI	\$ -	\$ -	\$ 66	\$ -	\$ -	\$ 300	\$ 300	\$ 307	\$ 314	\$ 321	\$ 329	\$ 336	\$ 344	\$ 352	\$ 360	\$ 369	
0%	100%	0%	062007	Computer/Printer Supplies	CPI	\$ -	\$ -	\$ 560	\$ 617	\$ 805	\$ 1,000	\$ 1,000	\$ 1,023	\$ 1,047	\$ 1,071	\$ 1,096	\$ 1,122	\$ 1,148	\$ 1,174	\$ 1,201	\$ 1,229	
0%	100%	0%	062011	Operating Supplies	CPI	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ 70	\$ 70	\$ 72	\$ 73	\$ 75	\$ 77	\$ 79	\$ 80	\$ 82	\$ 84	\$ 86	
0%	100%	0%	067001	Books & Periodicals	CPI	\$ 80	\$ -	\$ 13	\$ -	\$ 100	\$ 100	\$ 107	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120	\$ 122	\$ 123	\$ 124	
Total Engineering Admin Pease						\$ 19,802	\$ -	\$ 22,858	\$ 29,957	\$ 26,141	\$ 34,949	\$ 37,617	\$ 39,369	\$ 41,205	\$ 43,129	\$ 45,146	\$ 47,260	\$ 49,476	\$ 51,798	\$ 54,233	\$ 56,785	
ACCT # Treatment Plant Portsmouth																						
100%	0%	0%	011001	Regular Salaries	Pers	\$ 289,064	\$ 351,230	\$ 297,491	\$ 302,211	\$ 308,035	\$ 279,474	\$ 299,561	\$ 314,539	\$ 330,266	\$ 346,779	\$ 364,118	\$ 382,324	\$ 401,440	\$ 421,512	\$ 442,588	\$ 464,717	
0%	100%	0%	011060	On Call Monitoring	MCI	\$ 13,630	\$ 13,003	\$ 13,959	\$ 14,535	\$ 14,004	\$ 14,131	\$ 14,448	\$ 14,896	\$ 15,358	\$ 15,834	\$ 16,325	\$ 16,831	\$ 17,352	\$ 17,890	\$ 18,445	\$ 19,017	
100%	0%	0%	012001	Part Time Salaries	Pers	\$ 2,598	\$ 1,734	\$ 5,797	\$ 1,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	014041	Overtime	Pers	\$ 6,319	\$ 6,358	\$ 3,940	\$ 4,027	\$ 10,654	\$ 10,268	\$ 10,498	\$ 10,723	\$ 11,074	\$ 11,513	\$ 12,053	\$ 12,695	\$ 13,339	\$ 14,085	\$ 14,777	\$ 15,510	
100%	0%	0%	022001	Social Security	Pers	\$ 18,261	\$ 22,164	\$ 18,862	\$ 18,808	\$ 19,557	\$ 18,840	\$ 20,119	\$ 21,125	\$ 22,181	\$ 23,290	\$ 24,455	\$ 25,678	\$ 26,961	\$ 28,300	\$ 29,725	\$ 31,211	
0%	100%	0%	022501	Medicare	MCI	\$ 4,270	\$ 5,183	\$ 4,411	\$ 4,398	\$ 4,574	\$ 4,406	\$ 4,705	\$ 4,851	\$ 5,001	\$ 5,156	\$ 5,316	\$ 5,481	\$ 5,651	\$ 5,826	\$ 6,007	\$ 6,193	
100%	0%	0%	023001	Retirement	Pers	\$ 26,746	\$ 32,728	\$ 28,552	\$ 29,277	\$ 29,822	\$ 26,741	\$ 34,949	\$ 36,696	\$ 38,531	\$ 40,458	\$ 42,481	\$ 44,605	\$ 46,835	\$ 49,177	\$ 51,636	\$ 54,217	
0%	100%	0%	031003	Prof Services-Scada	MCI	\$ 18,571	\$ 15,715	\$ 9,673	\$ 217	\$ 15,000	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574	\$ 19,150	\$ 19,743	\$ 20,354	
0%	100%	0%	032001	Prof Services-O/S Counsel	MCI	\$ 1,865	\$ 800	\$ 67,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	033001	Prof Services-Temp	MCI	\$ -	\$ 576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	034103	Telephone	CPI	\$ 8,563	\$ 11,061	\$ 8,108	\$ 8,410	\$ 12,366	\$ 10,000	\$ 10,500	\$ 10,732	\$ 10,969	\$ 11,212	\$ 11,461	\$ 11,715	\$ 11,975	\$ 12,241	\$ 12,512	\$ 12,789	
0%	100%	0%	034104	Cellular Phones	CPI	\$ 2,963	\$ 3,760	\$ 5,527	\$ 4,558	\$ 5,646	\$ 8,800	\$ 8,800	\$ 9,004	\$ 9,213	\$ 9,427	\$ 9,646	\$ 9,869	\$ 10,098	\$ 10,333	\$ 10,572	\$ 10,818	
0%	100%	0%	034201	Outside Programming	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	039051	Security/Alarms	CPI	\$ 315	\$ 264	\$ 224	\$ -	\$ 1,175	\$ 1,500	\$ 1,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802	\$ 1,844	
0%	100%	0%	039054	Prof/Services-Contract	MCI	\$ 7,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	041002	Electricity	Energy	\$ 135,037	\$ 147,039	\$ 106,023	\$ 188,516	\$ 147,089	\$ 175,000	\$										

Schedule 2A - Water O&M Expenses

A	F	V	Escalation Factor			FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
						Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
0%	100%	0%	043002	Repairs-Electrical	MCI	\$ 12,551	\$ 191	\$ 1,960	\$ 1,007	\$ 5	\$ 17,000	\$ 12,000	\$ 12,377	\$ 12,756	\$ 13,151	\$ 13,559	\$ 13,979	\$ 14,412	\$ 14,859	\$ 15,320	\$ 15,795	
0%	100%	0%	043018	Repairs-Equipment	MCI	\$ 7,681	\$ 1,384	\$ 7,600	\$ 13,271	\$ 4,697	\$ 12,000	\$ 12,000	\$ 12,372	\$ 12,756	\$ 13,151	\$ 13,559	\$ 13,979	\$ 14,412	\$ 14,859	\$ 15,320	\$ 15,795	
0%	100%	0%	043025	Repairs-Bldgs & Grounds	MCI	\$ 1,313	\$ 843	\$ 3,412	\$ 1,257	\$ 225	\$ 10,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766	\$ 13,162	
0%	100%	0%	043028	Maintenance	MCI	\$ 2,830	\$ 1,646	\$ 2,743	\$ 1,263	\$ 15,946	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574	\$ 19,150	\$ 19,743		
0%	100%	0%	043032	Generator Maintenance	MCI	\$ 500	\$ 123	\$ 1,329	\$ 1,611	\$ 200	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316	
0%	100%	0%	062011	Operating Supplies	CPI	\$ 314	\$ 225	\$ 561	\$ 201	\$ 1,030	\$ 1,500	\$ 1,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802	\$ 1,844	
0%	100%	0%	063800	Materials-Chemicals	MCI	\$ 998	\$ 894	\$ -	\$ 2,980	\$ 3,533	\$ 5,600	\$ 5,600	\$ 5,774	\$ 5,953	\$ 6,137	\$ 6,327	\$ 6,524	\$ 6,726	\$ 6,934	\$ 7,149	\$ 7,371	
0%	100%	0%	068030	Tools	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	074000	Machinery And Equipment	CCI	\$ 30,523	\$ 7,039	\$ 20,191	\$ 911	\$ 274	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total TREATMENT-WELLS PORTSMOUTH						\$ 105,197	\$ 64,815	\$ 85,352	\$ 67,042	\$ 73,274	\$ 170,054	\$ 165,852	\$ 142,106	\$ 148,694	\$ 155,635	\$ 162,952	\$ 170,666	\$ 178,802	\$ 187,386	\$ 196,444	\$ 206,007	
ACCT. # TREATMENT-WELLS PEASE																						
100%	0%	0%	011001	Regular Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ 6,147	\$ 6,312	\$ 6,628	\$ 6,959	\$ 7,307	\$ 7,672	\$ 8,056	\$ 8,459	\$ 8,882	\$ 9,326	\$ 9,792	
100%	0%	0%	014041	Overtime	Pers	\$ 4,792	\$ 3,807	\$ 3,537	\$ 3,291	\$ 4,927	\$ 3,078	\$ 3,149	\$ 3,306	\$ 3,472	\$ 3,645	\$ 3,828	\$ 4,019	\$ 4,220	\$ 4,431	\$ 4,653	\$ 4,885	
100%	0%	0%	022001	Social Security	Pers	\$ -	\$ 222	\$ 203	\$ 189	\$ 287	\$ 570	\$ 587	\$ 616	\$ 647	\$ 680	\$ 714	\$ 749	\$ 787	\$ 826	\$ 867	\$ 911	
0%	100%	0%	027501	Medicare	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	023001	Retirement	Pers	\$ 419	\$ 333	\$ 324	\$ 303	\$ 445	\$ 812	\$ 1,019	\$ 1,070	\$ 1,123	\$ 1,180	\$ 1,239	\$ 1,301	\$ 1,366	\$ 1,434	\$ 1,506	\$ 1,581	
0%	0%	100%	041002	Electricity	Energy	\$ 16,202	\$ 13,551	\$ 9,713	\$ 12,260	\$ 19,649	\$ 18,000	\$ 21,023	\$ 22,514	\$ 24,108	\$ 25,814	\$ 27,642	\$ 29,599	\$ 31,695	\$ 33,939	\$ 36,342	\$ 38,914	
0%	0%	100%	041101	Natural Gas	Energy	\$ 386	\$ 587	\$ -	\$ -	\$ 381	\$ 3,000	\$ 3,000	\$ 3,212	\$ 3,440	\$ 3,683	\$ 3,944	\$ 4,223	\$ 4,522	\$ 4,843	\$ 5,185	\$ 5,553	
0%	100%	0%	043018	Repairs-Equipment	MCI	\$ 2,390	\$ 262	\$ -	\$ 2,342	\$ 2,000	\$ 2,300	\$ 2,000	\$ 2,126	\$ 2,262	\$ 2,406	\$ 2,559	\$ 2,720	\$ 2,887	\$ 3,059	\$ 3,236	\$ 3,418	
0%	100%	0%	043028	Maintenance	MCI	\$ 1,836	\$ 3,771	\$ 656	\$ 40	\$ (2,152)	\$ 17,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766	\$ 13,162	
0%	100%	0%	043032	Generator Maintenance	MCI	\$ -	\$ 150	\$ 150	\$ -	\$ -	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	\$ 615	
0%	100%	0%	062011	Operating Supplies	CPI	\$ -	\$ 26	\$ 252	\$ -	\$ (134)	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316	
0%	100%	0%	068030	Tools	CPI	\$ -	\$ 204	\$ -	\$ 52	\$ 349	\$ 1,000	\$ 1,000	\$ 1,023	\$ 1,047	\$ 1,071	\$ 1,096	\$ 1,122	\$ 1,148	\$ 1,174	\$ 1,201	\$ 1,229	
Total TREATMENT-WELLS Pease						\$ 26,575	\$ 22,761	\$ 14,935	\$ 18,818	\$ 22,462	\$ 45,245	\$ 48,729	\$ 51,394	\$ 54,220	\$ 57,217	\$ 60,396	\$ 63,768	\$ 67,346	\$ 71,144	\$ 75,175	\$ 79,454	
ACCT. # STORAGE TANKS PORTSMOUTH																						
0%	100%	0%	031002	Prof Services-Engineering	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	0%	100%	041002	Electricity	Energy	\$ 4,698	\$ 5,371	\$ 4,118	\$ 3,652	\$ 4,210	\$ 7,000	\$ 7,000	\$ 7,496	\$ 8,026	\$ 8,595	\$ 9,203	\$ 9,855	\$ 10,552	\$ 11,299	\$ 12,099	\$ 12,956	
0%	100%	0%	043018	Repairs-Equipment	MCI	\$ 1,426	\$ 283	\$ 305	\$ -	\$ 258	\$ 3,000	\$ 3,000	\$ 3,093	\$ 3,189	\$ 3,288	\$ 3,390	\$ 3,495	\$ 3,603	\$ 3,715	\$ 3,830	\$ 3,949	
0%	100%	0%	043025	Repairs-Bldgs & Grounds	MCI	\$ 2,978	\$ 515	\$ 27	\$ 248	\$ -	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632	
0%	100%	0%	043028	Maintenance	MCI	\$ 606	\$ 925	\$ -	\$ 71	\$ 365	\$ 13,000	\$ 13,000	\$ 13,403	\$ 13,818	\$ 14,247	\$ 14,689	\$ 15,144	\$ 15,613	\$ 16,097	\$ 16,596	\$ 17,111	
0%	100%	0%	044002	Rental Other Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total STORAGE TANKS PORTSMOUTH						\$ 9,707	\$ 7,094	\$ 4,451	\$ 3,971	\$ 4,833	\$ 25,000	\$ 25,000	\$ 26,054	\$ 27,160	\$ 28,321	\$ 29,541	\$ 30,823	\$ 32,171	\$ 33,588	\$ 35,079	\$ 36,648	
ACCT. # STORAGE TANKS PEASE																						
0%	100%	0%	031002	Prof Services-Engineering	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	0%	100%	041002	Electricity	Energy	\$ 715	\$ 778	\$ 971	\$ 1,326	\$ 1,316	\$ 3,000	\$ 1,408	\$ 1,508	\$ 1,614	\$ 1,729	\$ 1,851	\$ 1,982	\$ 2,123	\$ 2,273	\$ 2,434	\$ 2,606	
0%	100%	0%	043018	Repairs-Equipment	MCI	\$ 42	\$ 405	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 619	\$ 638	\$ 658	\$ 678	\$ 699	\$ 721	\$ 743	\$ 766	\$ 790	
0%	100%	0%	043025	Repairs-Bldgs & Grounds	MCI	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316	
0%	100%	0%	043028	Maintenance	MCI	\$ -	\$ -	\$ -	\$ -	\$ 64	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316	
0%	100%	0%	043031	Scada Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total STORAGE TANKS PEASE						\$ 757	\$ 1,183	\$ 971	\$ 1,352	\$ 1,380	\$ 5,600	\$ 4,008	\$ 4,188	\$ 4,378	\$ 4,578	\$ 4,789	\$ 5,011	\$ 5,245	\$ 5,492	\$ 5,753	\$ 6,028	
ACCT. # BOOSTER STATION PORTSMOUTH																						
0%	100%	0%	034103	Telephone	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	039051	Security/Alarms	CPI	\$ -	\$ 2,290	\$ -	\$ 264	\$ -	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	\$ 615	
0%	0%	100%	041002	Electricity	Energy	\$ 66,214	\$ 67,021	\$ 67,531	\$ 69,079	\$ 56,263	\$ 75,000	\$ 75,000	\$ 80,310	\$ 85,996	\$ 92,084	\$ 98,604	\$ 105,585	\$ 113,061	\$ 121,065	\$ 129,637	\$ 138,815	
0%	0%	100%	041103	Heating Gas	Energy	\$ 5,824	\$ 4,046	\$ 1,900	\$ 2,228	\$ 2,293	\$ 4,500	\$ 4,500	\$ 4,819	\$ 5,160	\$ 5,525	\$ 5,916	\$ 6,335	\$ 6,784	\$ 7,264	\$ 7,778	\$ 8,329	
0%	0%	100%	041103	Propane Gas	Energy	\$ -	\$ -	\$ 2,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043018	Repairs-Equipment	MCI	\$ 756	\$ 280	\$ 311	\$ -	\$ 549	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632	
0%	100%	0%	043025	Repairs-Bldgs & Grounds	MCI	\$ 2,905	\$ 4,893	\$ 3,596	\$ 44	\$ 50	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383	\$ 6,581	
0%	100%	0%	043028	Maintenance	MCI	\$ 3,218	\$ 670	\$ 1,676	\$ 231	\$ 1,731	\$ 3,000	\$ 3,000	\$ 3,093	\$ 3,189	\$ 3,288	\$ 3,390	\$ 3,495	\$ 3,603	\$ 3,715	\$ 3,830	\$ 3,949	
0%	100%	0%	043032	Generator Maintenance	MCI	\$ 250	\$ -	\$ 218	\$ 369	\$ 677	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	
0%	100%	0%	062011	Operating Supplies	CPI	\$ 31	\$ 37	\$ 95	\$ -	\$ 160	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	\$ 615	
0%	100%	0%	074000	Machinery And Equipment	CCI	\$ 8,615	\$ 15,475	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total BOOSTER STATION PORTSMOUTH						\$ 87,812	\$ 94,711	\$ 77,452	\$ 72,216	\$ 61,723	\$ 106,000	\$ 106,000	\$ 96,977	\$ 103,364	\$ 110,188	\$ 117,480	\$ 125,273	\$ 133,603	\$ 142,505	\$ 152,021	\$ 162,194	
ACCT. # DISTRIBUTION-ADMIN PORTSMOUTH																						
100%	0%	0%	011001	Regular Salaries	Pers	\$ 145,256	\$ 174,897	\$ 156,971	\$ 131,678	\$ 167,688	\$ 138,738	\$ 130,740	\$ 137,277	\$ 144,141	\$ 151,348	\$ 158,915	\$ 166,861	\$ 175,204	\$ 183,964	\$ 193,163	\$ 202,821	
100%	0%	0%	012001	Part Time Salaries	Pers	\$ 327	\$ 677	\$ 6,178	\$ 523	\$ 40	\$ 5,742	\$ 6,029	\$ 6,647	\$ 7,328	\$ 8,080	\$ 8,908	\$ 9,815	\$ 10,809	\$ 11,889	\$ 13,057	\$ 14,316	
100%	0%	0%	014041	Overtime	Pers	\$ 10,694	\$ 10,688															

Schedule 2A - Water O&M Expenses

A	F	V	Escalation Factor	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected		
ACCT. # DISTRIBUTION-ADMIN PEASE																					
100%	0%	0%																			
100%	0%	0%	011001 Regular Salaries	Pers	\$ 25,633	\$ -	\$ 27,701	\$ 23,237	\$ 29,592	\$ 22,718	\$ 17,388	\$ 18,257	\$ 19,170	\$ 20,129	\$ 21,135	\$ 22,192	\$ 23,302	\$ 24,467	\$ 25,690	\$ 26,974	
100%	0%	0%	014041 Overtime	Pers	\$ -	\$ -	\$ 748	\$ -	\$ 844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001 Social Security	Pers	\$ 1,076	\$ -	\$ 1,732	\$ 1,396	\$ 1,785	\$ 1,409	\$ 1,078	\$ 1,132	\$ 1,188	\$ 1,248	\$ 1,310	\$ 1,376	\$ 1,445	\$ 1,517	\$ 1,593	\$ 1,672	
100%	0%	0%	022501 Medicare	MCI	\$ 252	\$ -	\$ 405	\$ 326	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	023001 Retirement	Pers	\$ 1,583	\$ -	\$ 2,644	\$ 2,184	\$ 2,765	\$ 1,999	\$ 1,873	\$ 2,065	\$ 2,168	\$ 2,277	\$ 2,390	\$ 2,510	\$ 2,635	\$ 2,767	\$ 2,906	\$ 3,052	
0%	100%	0%	034103 Telephone	CPI	\$ -	\$ -	\$ 354	\$ 360	\$ 417	\$ 250	\$ 250	\$ 256	\$ 262	\$ 268	\$ 274	\$ 280	\$ 287	\$ 294	\$ 300	\$ 307	
0%	100%	0%	039051 Security/Alarms	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120	\$ 123	
0%	100%	0%	041002 Electricity	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ 21	\$ 23	\$ 25	\$ 26	\$ 28	\$ 30	\$ 32	\$ 35	\$ 37	
0%	100%	0%	043018 Repairs-Equipment	MCI	\$ -	\$ -	\$ 737	\$ -	\$ 204	\$ 1,500	\$ 1,500	\$ 1,594	\$ 1,644	\$ 1,695	\$ 1,747	\$ 1,802	\$ 1,857	\$ 1,915	\$ 1,974	\$ 2,036	
0%	100%	0%	043027 Repairs-Office Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 619	\$ 638	\$ 658	\$ 678	\$ 699	\$ 721	\$ 743	\$ 766	\$ 790	
0%	100%	0%	043028 Maintenance	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ 60	\$ 62	\$ 64	\$ 66	\$ 68	\$ 70	\$ 72	\$ 74	\$ 77	\$ 79	
0%	100%	0%	044002 Rental Other Equipment	MCI	\$ -	\$ -	\$ 4	\$ -	\$ 2,658	\$ 400	\$ 400	\$ 412	\$ 425	\$ 438	\$ 452	\$ 466	\$ 480	\$ 495	\$ 511	\$ 526	
0%	100%	0%	054003 State Certification	MCI	\$ -	\$ -	\$ 120	\$ -	\$ 135	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 56	\$ 58	\$ 60	\$ 62	\$ 64	\$ 66	
0%	100%	0%	054050 Training-Education	MCI	\$ 904	\$ -	\$ 651	\$ -	\$ 314	\$ 100	\$ 100	\$ 103	\$ 106	\$ 110	\$ 113	\$ 116	\$ 120	\$ 124	\$ 128	\$ 132	
0%	100%	0%	055050 Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	056001 Dues-Professional Organiz	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	061001 First Aid	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062001 Office Supplies	CPI	\$ -	\$ -	\$ 69	\$ 81	\$ 63	\$ 60	\$ 60	\$ 62	\$ 64	\$ 66	\$ 68	\$ 70	\$ 72	\$ 74	\$ 77	\$ 79	
0%	100%	0%	062011 Operating Supplies	CPI	\$ -	\$ -	\$ 1	\$ -	\$ 27	\$ 100	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120	\$ 123	
0%	100%	0%	067001 Books & Periodicals	CPI	\$ -	\$ -	\$ 26	\$ -	\$ 27	\$ 100	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120	\$ 123	
0%	100%	0%	068002 Clothing	MCI	\$ -	\$ -	\$ 1,015	\$ 712	\$ 670	\$ 1,000	\$ 1,000	\$ 1,023	\$ 1,047	\$ 1,071	\$ 1,096	\$ 1,122	\$ 1,148	\$ 1,174	\$ 1,201	\$ 1,229	
0%	100%	0%	068012 Stock Inventory	CPI	\$ -	\$ 22,932	\$ 22,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068016 Materials	MCI	\$ 9,814	\$ -	\$ 849	\$ 1,005	\$ -	\$ 1,700	\$ 1,700	\$ 1,753	\$ 1,807	\$ 1,863	\$ 1,921	\$ 1,980	\$ 2,042	\$ 2,105	\$ 2,170	\$ 2,238	
0%	100%	0%	068020 Tools	MCI	\$ 520	\$ -	\$ 384	\$ 459	\$ 770	\$ 2,300	\$ 2,300	\$ 2,464	\$ 2,521	\$ 2,639	\$ 2,701	\$ 2,765	\$ 2,831	\$ 2,899	\$ 2,968	\$ 3,038	
0%	100%	0%	074000 Machinery And Equipment	CCI	\$ -	\$ -	\$ 172	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total DISTRIBUTION-ADMIN PEASE					\$ 40,026	\$ 22,932	\$ 60,643	\$ 29,759	\$ 40,688	\$ 36,295	\$ 30,431	\$ 30,185	\$ 31,497	\$ 32,869	\$ 34,304	\$ 35,805	\$ 37,376	\$ 39,019	\$ 40,738	\$ 42,537	
ACCT. # DISTRIBUTION CROSSCONNECT PORTSMOUTH																					
100%	0%	0%	011001 Regular Salaries	Pers	\$ 25,168	\$ 30,318	\$ 19,418	\$ 21,315	\$ 19,699	\$ 20,839	\$ 16,481	\$ 17,305	\$ 18,170	\$ 19,079	\$ 20,033	\$ 21,034	\$ 22,086	\$ 23,190	\$ 24,350	\$ 25,567	
100%	0%	0%	011058 Billable Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	014041 Overtime	MCI	\$ 160	\$ 314	\$ 75	\$ 89	\$ 30	\$ 799	\$ 817	\$ 858	\$ 901	\$ 946	\$ 993	\$ 1,043	\$ 1,095	\$ 1,150	\$ 1,207	\$ 1,267	
100%	0%	0%	014053 O/T-Billable	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001 Social Security	Pers	\$ 1,442	\$ 1,756	\$ 1,105	\$ 1,208	\$ 1,074	\$ 1,342	\$ 1,072	\$ 1,126	\$ 1,182	\$ 1,241	\$ 1,303	\$ 1,368	\$ 1,437	\$ 1,508	\$ 1,584	\$ 1,663	
100%	0%	0%	022501 Medicare	MCI	\$ 338	\$ 411	\$ 258	\$ 283	\$ 251	\$ 314	\$ 251	\$ 259	\$ 267	\$ 275	\$ 284	\$ 292	\$ 301	\$ 311	\$ 320	\$ 330	
100%	0%	0%	023001 Retirement	Pers	\$ 2,212	\$ 2,683	\$ 1,786	\$ 1,970	\$ 1,771	\$ 1,904	\$ 1,863	\$ 1,956	\$ 2,054	\$ 2,157	\$ 2,264	\$ 2,378	\$ 2,494	\$ 2,621	\$ 2,752	\$ 2,890	
0%	100%	0%	030504 Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043028 Maintenance	MCI	\$ -	\$ 591	\$ 25	\$ -	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	
0%	100%	0%	054003 State Certification	MCI	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 103	\$ 106	\$ 110	\$ 113	\$ 116	\$ 120	\$ 124	\$ 128	\$ 132	
0%	100%	0%	054050 Training-Education	MCI	\$ 189	\$ 204	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	
0%	100%	0%	055050 Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	056001 Dues-Professional Organiz	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	057101 Travel And Conference	MCI	\$ 58	\$ 392	\$ 340	\$ -	\$ -	\$ 700	\$ 700	\$ 716	\$ 733	\$ 750	\$ 767	\$ 785	\$ 803	\$ 822	\$ 841	\$ 860	
0%	100%	0%	062001 Office Supplies	CPI	\$ 493	\$ 100	\$ 85	\$ -	\$ -	\$ 300	\$ 300	\$ 309	\$ 319	\$ 329	\$ 339	\$ 349	\$ 360	\$ 371	\$ 383	\$ 395	
0%	100%	0%	062011 Operating Supplies	CPI	\$ 1,720	\$ 939	\$ 281	\$ 92	\$ -	\$ 100	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120	\$ 123	
0%	100%	0%	067001 Books & Periodicals	CPI	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ 3,500	\$ 3,500	\$ 3,581	\$ 3,664	\$ 3,749	\$ 3,836	\$ 3,925	\$ 4,016	\$ 4,110	\$ 4,205	\$ 4,302	
0%	100%	0%	074000 Machinery And Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 205	\$ 209	\$ 214	\$ 219	\$ 224	\$ 230	\$ 235	\$ 240	\$ 246	
Total DISTRIBUTION CROSSCONNECT PORTSMOUTH					\$ 31,854	\$ 38,350	\$ 23,687	\$ 24,974	\$ 22,826	\$ 32,098	\$ 27,384	\$ 27,551	\$ 28,773	\$ 30,052	\$ 31,391	\$ 32,793	\$ 34,261	\$ 35,798	\$ 37,407	\$ 39,093	
ACCT. # DISTRIBUTION CROSSCONNECT PEASE																					
100%	0%	0%	011001 Regular Salaries	Pers	\$ 4,441	\$ -	\$ 3,427	\$ 3,761	\$ 3,476	\$ 3,677	\$ 3,123	\$ 3,279	\$ 3,443	\$ 3,615	\$ 3,796	\$ 3,986	\$ 4,185	\$ 4,394	\$ 4,614	\$ 4,845	
100%	0%	0%	014041 Overtime	Pers	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001 Social Security	Pers	\$ 254	\$ -	\$ 395	\$ 213	\$ 190	\$ 288	\$ 194	\$ 204	\$ 215	\$ 225	\$ 236	\$ 248	\$ 260	\$ 273	\$ 287	\$ 301	
100%	0%	0%	022501 Medicare	MCI	\$ 59	\$ -	\$ 46	\$ 50	\$ 44	\$ 53	\$ 45	\$ 46	\$ 48	\$ 49	\$ 51	\$ 52	\$ 54	\$ 56	\$ 57	\$ 59	
100%	0%	0%	023001 Retirement	Pers	\$ 390	\$ -	\$ 315	\$ 348	\$ 312	\$ 324	\$ 336	\$ 353	\$ 370	\$ 389	\$ 408	\$ 429	\$ 450	\$ 473	\$ 496	\$ 521	
0%	100%	0%	043028 Maintenance	MCI	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 70	\$ 70	\$ 72	\$ 74	\$ 77	\$ 79	\$ 82	\$ 84	\$ 87	\$ 89	\$ 92	
0%	100%	0%	054003 State Certification	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 30	\$ 31	\$ 32	\$ 33	\$ 34	\$ 35	\$ 36	\$ 37	\$ 38		
0%	100%	0%	054050 Training-Education	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 155	\$ 159	\$ 164	\$ 169	\$ 175	\$ 180	\$ 186	\$ 191		
0%	100%	0%	056001 Dues-Professional Organiz	CPI	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ 100	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120		
0%	100%	0%	057101 Travel And Conference	MCI	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 25	\$ 25	\$ 26	\$ 27	\$ 27	\$ 28	\$ 29	\$ 30	\$ 31	\$ 32		
0%	100%	0%	062001 Office Supplies	CPI	\$ 87	\$ -	\$ 16	\$ -	\$ -	\$ 30	\$ 30	\$ 31	\$ 31	\$ 32	\$ 33	\$ 34	\$ 35	\$ 36	\$ 37		
Total DISTRIBUTION CROSSCONNECT PEASE					\$ 5,311	\$ -	\$ 4,130	\$ 4,388	\$ 4,023	\$ 4,747	\$ 4,103	\$ 4,299	\$ 4,504	\$ 4,719	\$ 4,944	\$ 5,181	\$ 5,429	\$ 5,689	\$ 5,962	\$ 6,248	
ACCT. # DISTRIBUTION-MAINS PORTSMOUTH																					
100%	0%	0%	011001 Regular Salaries	Pers	\$ 62,610	\$ 68,010	\$ 68,373	\$ 92,956	\$ 87,546	\$ 90,879	\$ 80,435	\$ 84,457	\$ 88,680	\$ 93,114	\$ 97,769	\$ 102,658	\$ 107,791	\$ 113,180	\$ 118,839	\$ 124,781	
0%	100%	0%	011058 Capital Outlay-Labor	MCI																	

Schedule 2A - Water O&M Expenses

A	F	V	Escalation Factor		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
					Actual	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
0%	100%	0%		MCI	\$ 66	\$ 14	\$ 247	\$ 289	\$ 319	\$ 282	\$ 216	\$ 223	\$ 230	\$ 237	\$ 244	\$ 252	\$ 259	\$ 267	\$ 276	\$ 284	
0%	100%	0%	023001	Pers	\$ 416	\$ 86	\$ 1,644	\$ 1,975	\$ 2,101	\$ 1,712	\$ 1,603	\$ 1,683	\$ 1,767	\$ 1,856	\$ 1,948	\$ 2,046	\$ 2,148	\$ 2,256	\$ 2,368	\$ 2,487	
0%	100%	0%	043018	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043028	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	044002	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,547	\$ 1,594	\$ 1,644	\$ 1,695	\$ 1,747	\$ 1,807	\$ 1,857	\$ 1,915	\$ 1,974	
0%	100%	0%	068008	MCI	\$ -	\$ -	\$ 699	\$ -	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068014	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068015	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068016	MCI	\$ (52)	\$ 52	\$ 6,587	\$ 219	\$ 11,153	\$ 3,000	\$ 3,000	\$ 3,093	\$ 3,189	\$ 3,288	\$ 3,390	\$ 3,495	\$ 3,603	\$ 3,715	\$ 3,830	\$ 3,949	
Total DISTRIBUTION-MAINS PEASE					\$ 5,471	\$ 1,196	\$ 26,160	\$ 23,091	\$ 37,223	\$ 27,158	\$ 22,128	\$ 23,145	\$ 24,210	\$ 25,325	\$ 26,493	\$ 27,716	\$ 28,998	\$ 30,340	\$ 31,746	\$ 33,219	
ACCT. # DISTRIBUTION-SERVICES PORTSMOUTH																					
100%	0%	0%	011001	Pers	\$ 81,270	\$ 74,946	\$ 75,611	\$ 53,588	\$ 64,130	\$ 52,391	\$ 43,284	\$ 45,448	\$ 47,721	\$ 50,107	\$ 52,612	\$ 55,243	\$ 58,005	\$ 60,905	\$ 63,950	\$ 67,148	
0%	100%	0%	011056	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	011058	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	011059	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	012001	Pers	\$ 1,527	\$ 1,853	\$ 345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041	Pers	\$ 9,525	\$ 6,694	\$ 7,148	\$ 3,958	\$ 3,065	\$ 6,392	\$ 6,535	\$ 6,862	\$ 7,205	\$ 7,565	\$ 7,943	\$ 8,341	\$ 8,758	\$ 9,195	\$ 9,655	\$ 10,138	
0%	100%	0%	014056	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	014057	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001	Pers	\$ 5,452	\$ 5,650	\$ 4,852	\$ 3,704	\$ 3,799	\$ 3,645	\$ 3,789	\$ 3,406	\$ 3,576	\$ 3,755	\$ 3,942	\$ 4,140	\$ 4,347	\$ 4,564	\$ 4,792		
0%	100%	0%	022501	MCI	\$ 1,275	\$ -	\$ 1,135	\$ 393	\$ 888	\$ 852	\$ 722	\$ 744	\$ 767	\$ 791	\$ 816	\$ 841	\$ 867	\$ 894	\$ 922	\$ 950	
100%	0%	0%	023001	Pers	\$ 7,930	\$ 8,214	\$ 7,579	\$ 5,916	\$ 6,036	\$ 5,173	\$ 5,366	\$ 5,634	\$ 5,916	\$ 6,212	\$ 6,522	\$ 6,849	\$ 7,191	\$ 7,551	\$ 7,928	\$ 8,324	
0%	100%	0%	039011	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632		
0%	100%	0%	039052	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
0%	100%	0%	039054	MCI	\$ 5,842	\$ 4,620	\$ -	\$ 8,198	\$ 123	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632	
0%	100%	0%	039055	MCI	\$ -	\$ 1,602	\$ 4,870	\$ -	\$ 1,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068004	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068008	MCI	\$ -	\$ -	\$ 36	\$ -	\$ 3,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068010	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068013	MCI	\$ -	\$ -	\$ -	\$ -	\$ 3,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068014	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068016	MCI	\$ 8,702	\$ 4,754	\$ 16,975	\$ 13,917	\$ 21,322	\$ 15,000	\$ 25,000	\$ 25,775	\$ 26,574	\$ 27,398	\$ 28,247	\$ 29,123	\$ 30,026	\$ 30,956	\$ 31,916	\$ 32,905	
0%	100%	0%	074000	CCI	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total DISTRIBUTION-SERVICES PORTSMOUTH					\$ 121,522	\$ 109,655	\$ 118,550	\$ 89,674	\$ 107,169	\$ 89,953	\$ 90,496	\$ 91,831	\$ 95,840	\$ 100,032	\$ 104,415	\$ 108,998	\$ 113,790	\$ 118,801	\$ 124,042	\$ 129,523	
ACCT. # DISTRIBUTION-SERVICES PEASE																					
100%	0%	0%	011001	Pers	\$ 2,764	\$ 175	\$ 419	\$ 9,411	\$ 8,810	\$ 9,201	\$ 6,721	\$ 7,057	\$ 7,410	\$ 7,780	\$ 8,169	\$ 8,578	\$ 9,007	\$ 9,457	\$ 9,930	\$ 10,426	
0%	100%	0%	011056	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	011058	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	011059	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	012001	Pers	\$ 186	\$ 303	\$ 48	\$ 63	\$ 397	\$ 799	\$ 817	\$ 858	\$ 901	\$ 946	\$ 993	\$ 1,043	\$ 1,095	\$ 1,150	\$ 1,207	\$ 1,267	
0%	100%	0%	014053	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	014056	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	014057	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001	Pers	\$ 172	\$ 30	\$ 27	\$ 191	\$ 562	\$ 620	\$ 467	\$ 490	\$ 515	\$ 541	\$ 568	\$ 596	\$ 626	\$ 657	\$ 690	\$ 724	
0%	100%	0%	023001	MCI	\$ 40	\$ 7	\$ 6	\$ 518	\$ 131	\$ 145	\$ 109	\$ 112	\$ 116	\$ 119	\$ 123	\$ 127	\$ 131	\$ 135	\$ 139	\$ 143	
100%	0%	0%	039054	MCI	\$ 258	\$ 425	\$ 43	\$ 252	\$ 857	\$ 880	\$ 812	\$ 853	\$ 895	\$ 940	\$ 987	\$ 1,036	\$ 1,088	\$ 1,143	\$ 1,200	\$ 1,260	
0%	100%	0%	068008	MCI	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068013	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068014	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068016	MCI	\$ (16,412)	\$ 220	\$ 22	\$ 277	\$ 2,045	\$ 1,000	\$ 2,500	\$ 2,578	\$ 2,657	\$ 2,740	\$ 2,825	\$ 2,912	\$ 3,003	\$ 3,096	\$ 3,192	\$ 3,291	
0%	100%	0%	068030	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	074000	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total DISTRIBUTION-SERVICES PEASE					\$ (12,992)	\$ 788	\$ 565	\$ 10,712	\$ 15,553	\$ 12,645	\$ 11,426	\$ 11,948	\$ 12,494	\$ 13,066	\$ 13,665	\$ 14,292	\$ 14,949	\$ 15,637	\$ 16,357	\$ 17,112	
ACCT. # DISTRIBUTION-HYDRANTS PORTSMOUTH																					
100%	0%	0%	011001	Pers	\$ 39,124	\$ 33,867	\$ 36,993	\$ 55,384	\$ 28,588	\$ 54,147	\$ 42,145	\$ 44,252	\$ 46,465	\$ 48,788	\$ 51,228	\$ 53,789	\$ 56,478	\$ 59,302	\$ 62,267	\$ 65,381	
0%	100%	0%	011056	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	011059	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	012001	Pers	\$ 1,859	\$ 1,978	\$ 2,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041	Pers	\$ 28,640	\$ 32,703	\$ 22,438	\$ 8,205	\$ 11,617	\$ 12,045	\$ 12,315	\$ 12,931	\$ 13,577	\$ 14,256	\$ 14,969	\$ 15,717	\$ 16,503	\$ 17,328	\$ 18,195	\$ 19,105	
0%	100%	0%	014056	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	014057	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	022001	Pers	\$ 4,098	\$ 4,470	\$ 3,611	\$ 2,902	\$ 2,308	\$ 4,104	\$ 3,377	\$ 3,546	\$ 3,723	\$ 3,909	\$ 4,105	\$ 4,310	\$ 4,526	\$ 4,752	\$ 4,989	\$ 5,239	
0%	100%	0%	023001	MCI	\$ 958	\$ 1,045	\$ 845	\$ 359	\$ 540	\$ 960	\$ 790	\$ 814	\$ 840	\$ 866	\$ 892	\$ 918	\$ 945	\$ 972	\$ 1,000	\$ 1,040	
100%	0%	0%	039052	MCI	\$ 5,923	\$ 6,461	\$ 5,444	\$ 6,663	\$ 3,547	\$ 5,825	\$ 5,865	\$ 6,158	\$ 6,466	\$ 6,789	\$ 7,129	\$ 7,485	\$ 7,860	\$ 8,253	\$ 8,665	\$ 9,099	
0%	100%	0%	039054	MCI																	

Schedule 2A - Water O&M Expenses

A	F	V		Escalation Factor	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	
ACCT # DISTRIBUTION-METERS PORTSMOUTH																					
100%	0%	0%	011001	Pers	\$ 51,360	\$ 43,295	\$ 44,744	\$ 36,136	\$ 39,372	\$ 35,329	\$ 59,430	\$ 62,402	\$ 65,522	\$ 68,798	\$ 72,238	\$ 75,849	\$ 79,642	\$ 83,624	\$ 87,805	\$ 92,195	
100%	0%	0%	012001	Pers	\$ 24	\$ 3,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	014041	Pers	\$ 257	\$ 1,058	\$ 472	\$ 170	\$ 329	\$ 2,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001	Pers	\$ 2,976	\$ 2,951	\$ 2,591	\$ 481	\$ 516	\$ 547	\$ 6,405	\$ 6,725	\$ 7,062	\$ 7,415	\$ 7,785	\$ 8,175	\$ 8,583	\$ 9,012	\$ 9,463	\$ 9,936	\$ 10,435
0%	100%	0%	022501	MCI	\$ 690	\$ 690	\$ -	\$ -	\$ -	\$ 3,200	\$ 3,200	\$ 3,870	\$ 4,064	\$ 4,267	\$ 4,480	\$ 4,704	\$ 4,940	\$ 5,187	\$ 5,446	\$ 5,718	
100%	0%	0%	023001	Pers	\$ 4,511	\$ 4,192	\$ 4,142	\$ 3,335	\$ 3,507	\$ -	\$ 862	\$ 889	\$ 916	\$ 945	\$ 974	\$ 1,004	\$ 1,035	\$ 1,067	\$ 1,100	\$ 1,135	
0%	100%	0%	039054	MCI	\$ -	\$ -	\$ -	\$ 21,197	\$ -	\$ 25,000	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043018	MCI	\$ 17,352	\$ 15,843	\$ 16,111	\$ -	\$ -	\$ 20,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766	\$ 13,162	
0%	100%	0%	052050	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	063011	CPI	\$ 2,074	\$ 343	\$ -	\$ 26	\$ -	\$ 1,000	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	\$ 615	
0%	100%	0%	068008	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068010	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068011	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068013	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068016	MCI	\$ 8,655	\$ 25,044	\$ 16,329	\$ 7,940	\$ 18,326	\$ 15,000	\$ 7,500	\$ 7,733	\$ 7,972	\$ 8,219	\$ 8,474	\$ 8,737	\$ 9,008	\$ 9,287	\$ 9,575	\$ 9,872	
0%	100%	0%	074000	CCI	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ 25,000	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total DISTRIBUTION-METERS PORTSMOUTH					\$ 87,904	\$ 96,649	\$ 85,059	\$ 71,341	\$ 65,181	\$ 129,932	\$ 113,383	\$ 105,327	\$ 109,975	\$ 114,837	\$ 119,922	\$ 125,241	\$ 130,805	\$ 136,625	\$ 142,715	\$ 149,086	
ACCT # DISTRIBUTION-METERS PEASE																					
100%	0%	0%	011001	Pers	\$ -	\$ -	\$ 7,896	\$ 6,377	\$ 6,948	\$ 6,234	\$ 10,319	\$ 10,835	\$ 11,377	\$ 11,946	\$ 12,543	\$ 13,170	\$ 13,828	\$ 14,520	\$ 15,248	\$ 16,008	
100%	0%	0%	012001	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	014041	Pers	\$ -	\$ -	\$ 83	\$ 30	\$ -	\$ 799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001	Pers	\$ -	\$ -	\$ 457	\$ 363	\$ 390	\$ 436	\$ 639	\$ 671	\$ 704	\$ 740	\$ 777	\$ 816	\$ 856	\$ 899	\$ 944	\$ 991	
0%	100%	0%	022501	MCI	\$ -	\$ -	\$ 107	\$ 85	\$ 91	\$ 102	\$ 149	\$ 154	\$ 158	\$ 163	\$ 168	\$ 174	\$ 179	\$ 185	\$ 190	\$ 196	
100%	0%	0%	039054	Pers	\$ -	\$ -	\$ 731	\$ 589	\$ 619	\$ 619	\$ 1,107	\$ 1,162	\$ 1,220	\$ 1,281	\$ 1,346	\$ 1,413	\$ 1,483	\$ 1,558	\$ 1,636	\$ 1,717	
0%	100%	0%	062011	MCI	\$ -	\$ -	\$ -	\$ 3,741	\$ -	\$ 1,500	\$ 750	\$ 773	\$ 797	\$ 822	\$ 847	\$ 874	\$ 901	\$ 929	\$ 957	\$ 987	
0%	100%	0%	068010	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 50	\$ 51	\$ 52	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60	\$ 61	
0%	100%	0%	068016	MCI	\$ 1,395	\$ 618	\$ 2,882	\$ 2,472	\$ 3,234	\$ 1,000	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	
0%	100%	0%	074000	CCI	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total DISTRIBUTION-METERS PEASE					\$ 1,395	\$ 618	\$ 12,167	\$ 13,656	\$ 11,281	\$ 20,790	\$ 18,514	\$ 14,162	\$ 14,841	\$ 15,553	\$ 16,301	\$ 17,084	\$ 17,906	\$ 18,768	\$ 19,672	\$ 20,620	
TOTAL WATER O&M EXPENSES					\$ 3,619,994	\$ 3,881,550	\$ 3,626,589	\$ 3,690,060	\$ 3,793,447	\$ 4,598,664	\$ 4,767,674	\$ 4,869,270	\$ 5,074,106	\$ 5,267,651	\$ 5,494,402	\$ 5,731,882	\$ 5,986,892	\$ 6,247,515	\$ 6,520,616	\$ 6,806,842	
Expense by Category																					
					\$ 1,113,929	\$ 1,099,201	\$ 1,110,389	\$ 1,132,610	\$ 1,122,260	\$ 1,115,391	\$ 1,139,830	\$ 1,196,547	\$ 1,256,091	\$ 1,318,604	\$ 1,384,233	\$ 1,453,135	\$ 1,525,472	\$ 1,601,416	\$ 1,681,147	\$ 1,764,854	
					\$ 7,080	\$ 90,667	\$ 15,543	\$ 4,096	\$ 1,094	\$ 514,518	\$ 514,518	\$ 515,244	\$ 516,006	\$ 516,806	\$ 517,647	\$ 518,529	\$ 519,456	\$ 520,428	\$ 521,450	\$ 522,522	
					\$ 9,338	\$ 9,586	\$ 8,734	\$ 9,045	\$ 9,815	\$ 10,724	\$ 11,343	\$ 11,878	\$ 12,438	\$ 13,026	\$ 13,642	\$ 14,287	\$ 14,964	\$ 15,674	\$ 16,417	\$ 17,197	
					\$ 310,490	\$ 329,409	\$ 341,747	\$ 327,315	\$ 375,037	\$ 339,838	\$ 443,450	\$ 465,023	\$ 488,904	\$ 513,349	\$ 539,016	\$ 565,967	\$ 594,265	\$ 623,979	\$ 655,178	\$ 687,936	
					\$ 21,369	\$ 21,124	\$ 20,819	\$ 50,104	\$ 23,908	\$ 20,834	\$ 23,954	\$ 25,152	\$ 26,400	\$ 27,730	\$ 29,116	\$ 30,572	\$ 32,101	\$ 33,706	\$ 35,391	\$ 37,161	
					\$ 185	\$ -	\$ 1,750	\$ -	\$ 2,668	\$ 5,849	\$ 5,784	\$ 6,073	\$ 6,377	\$ 6,696	\$ 7,030	\$ 7,382	\$ 7,751	\$ 8,139	\$ 8,546	\$ 8,973	
					\$ (77)	\$ 9,149	\$ (6,636)	\$ 36,290	\$ 29,744	\$ 20,000	\$ 20,000	\$ 21,000	\$ 22,050	\$ 23,153	\$ 24,310	\$ 25,526	\$ 26,802	\$ 28,142	\$ 29,549	\$ 31,027	
					\$ 20,734	\$ 27,333	\$ 21,968	\$ 18,954	\$ 21,115	\$ 18,763	\$ 20,690	\$ 21,725	\$ 22,811	\$ 23,951	\$ 25,149	\$ 26,406	\$ 27,727	\$ 29,113	\$ 30,569	\$ 32,097	
					\$ 229,612	\$ 215,758	\$ 204,065	\$ 204,297	\$ 202,581	\$ 208,671	\$ 237,096	\$ 248,806	\$ 260,681	\$ 273,348	\$ 286,638	\$ 300,580	\$ 315,207	\$ 330,553	\$ 346,654	\$ 363,546	
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880,051	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50		
					\$ 1,804,706	\$ 1,813,500	\$ 1,779,652	\$ 1,827,268	\$ 1,849,155	\$ 1,968,422	\$ 1,993,127	\$ 2,092,132	\$ 2,196,066	\$ 2,305,177	\$ 2,419,722	\$ 2,539,971	\$ 2,666,211	\$ 2,798,739	\$ 2,937,869	\$ 3,083,930	
					\$ 242,257	\$ 299,427	\$ 305,637	\$ 270,805	\$ 274,281	\$ 318,600	\$ 422,015	\$ 435,097	\$ 448,585	\$ 462,492	\$ 476,829	\$ 491,611	\$ 506,851	\$ 522,563	\$ 538,762	\$ 555,464	
					\$ 142,562	\$ 165,186	\$ 116,454	\$ 90,184	\$ 102,151	\$ 237,255	\$ 236,805	\$ 244,146	\$ 251,714	\$ 259,518	\$ 267,563	\$ 275,857	\$ 284,409	\$ 293,225	\$ 302,315	\$ 311,687	
					\$ 383,173	\$ 383,284	\$ 338,167	\$ 423,861	\$ 398,414	\$ 474,530	\$ 490,051	\$ 523,300	\$ 558,869	\$ 596,923	\$ 637,635	\$ 681,193	\$ 727,799	\$ 777,866	\$ 831,025	\$ 888,123	
					\$ 458,922	\$ 463,691	\$ 470,604	\$ 486,786	\$ 495,908	\$ 510,534	\$ 526,361	\$ 542,678	\$ 559,501	\$ 576,845	\$ 594,727	\$ 613,164	\$ 632,172	\$ 651,769	\$ 671,974		
					\$ 35,644	\$ 118,877	\$ 7,164	\$ 56,994	\$ 61,367	\$ 100,000	\$ 200,000	\$ 206,200	\$ 212,592	\$ 219,183	\$ 225,977	\$ 232,983	\$ 240,205	\$ 247,651	\$ 255,329	\$ 263,244	
					\$ 134,890	\$ 96,672	\$ 142,474	\$ 117,594	\$ 60,816	\$ 341,138	\$ 217,712	\$ 224,461	\$ 231,419	\$ 238,593	\$ 245,990	\$ 253,615	\$ 261,478	\$ 269,583	\$ 277,940	\$ 286,557	
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					\$ 78,821	\$ 83,708	\$ 92,048	\$ 96,572	\$ 95,274	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50		
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50		
					\$ 51,731	\$ 61,275	\$ 61,163	\$ 25,153	\$ 11,491	\$ 146,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	
					\$ 124,661	\$ 79,234	\$ 95,077	\$ 81,109	\$ 95,753	\$ 118,900	\$ 122,400	\$ 126,194	\$ 130,106	\$ 134,140	\$ 138,298	\$ 142,585	\$ 147,005	\$ 151,563	\$ 156,261	\$ 161,105	
					\$ 162,628	\$ 316,695	\$ 218,150	\$ 229,915	\$ 357,959	\$ 279,911	\$ 331,030	\$ 369,721	\$ 407,645	\$ 446,808	\$ 487,217	\$ 528,879	\$ 571,819	\$ 617,051	\$ 664,179	\$ 713,318	
					\$ 1,815,289	\$ 2,068,049	\$ 1,846,938	\$ 1,862,792	\$ 1,944,293	\$ 2,630,242	\$ 2,774,547	\$ 2,927,138	\$ 3,087,639	\$ 3,264,039	\$ 3,456,880	\$ 3,666,211	\$ 3,891,919	\$ 4,134,816	\$ 4,395,216	\$ 4,672,912	
					\$ 1,772,085	\$ 1,782,961	\$ 1,747,787	\$ 1,795,070	\$ 1,817,127	\$ 1,854,922	\$ 1,958,828	\$ 2,056,769	\$ 2,159,608	\$ 2,267,588	\$ 2,380,968	\$ 2,500,016</					

Schedule 2B - Sewer O&M Expenses

			Escalation Factor																		
A	F	V		FY 2006	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
				Actual	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
			ACCT. # Administration Portsmouth																		
100%	0%	0%	011001 Regular Salaries	Pers	\$ 95,145	\$ 118,883	\$ 131,711	\$ 101,121	\$ 161,658	\$ 101,772	\$ 125,171	\$ 131,430	\$ 138,001	\$ 144,901	\$ 152,146	\$ 159,753	\$ 167,741	\$ 176,128	\$ 184,935	\$ 194,181	
100%	0%	0%	011061 Insurance Reimbursement	Pers	\$ 10,044	\$ 7,177	\$ 8,600	\$ 11,243	\$ 12,338	\$ 13,845	\$ 11,568	\$ 12,146	\$ 12,754	\$ 13,391	\$ 14,061	\$ 14,764	\$ 15,502	\$ 16,277	\$ 17,091	\$ 17,946	\$ 18,746
0%	100%	0%	011064 Coll Barg Contingency	MCI	\$ -	\$ -	\$ -	\$ -	\$ 36,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	011065 Coll Barg Contingency	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	014041 Overtime	Pers	\$ 722	\$ 1,736	\$ 2,248	\$ 478	\$ 6,324	\$ 6,324	\$ 7,747	\$ 8,134	\$ 8,541	\$ 8,968	\$ 9,417	\$ 9,887	\$ 10,382	\$ 10,901	\$ 11,446	\$ 12,018	
100%	0%	0%	015001 Longevity	Pers	\$ 4,496	\$ 6,836	\$ 9,551	\$ 6,414	\$ 6,441	\$ 6,324	\$ 7,400	\$ 7,562	\$ 7,690	\$ 7,825	\$ 7,966	\$ 8,114	\$ 8,270	\$ 8,433	\$ 8,605	\$ 8,785	\$ 8,970
100%	0%	0%	016001 Leave At Termination	Pers	\$ 52,570	\$ 23,575	\$ 11,985	\$ 51,847	\$ 36,063	\$ 30,000	\$ 30,000	\$ 30,000	\$ 31,500	\$ 33,075	\$ 34,729	\$ 36,465	\$ 38,288	\$ 40,203	\$ 42,213	\$ 44,324	\$ 46,540
100%	0%	0%	021001 Insurance-Health	Pers	\$ 212,635	\$ 272,869	\$ 288,218	\$ 247,652	\$ 306,349	\$ 313,246	\$ 341,943	\$ 359,040	\$ 376,992	\$ 395,842	\$ 415,634	\$ 436,416	\$ 458,236	\$ 481,148	\$ 505,206	\$ 526,318	\$ 548,666
100%	0%	0%	021101 Insurance-Dental	Pers	\$ 16,628	\$ 22,792	\$ 19,088	\$ 20,006	\$ 24,399	\$ 21,208	\$ 23,155	\$ 24,313	\$ 25,528	\$ 26,805	\$ 28,145	\$ 29,552	\$ 31,030	\$ 32,581	\$ 34,210	\$ 35,921	\$ 37,721
100%	0%	0%	021501 Insurance-Life	Pers	\$ 2,423	\$ 2,696	\$ 1,585	\$ 1,534	\$ 1,761	\$ 1,330	\$ 1,551	\$ 1,710	\$ 1,885	\$ 1,979	\$ 2,078	\$ 2,182	\$ 2,291	\$ 2,405	\$ 2,524	\$ 2,648	\$ 2,777
100%	0%	0%	021601 Insurance-Disability	Pers	\$ 6,706	\$ 8,561	\$ 6,143	\$ 6,118	\$ 5,388	\$ 5,765	\$ 6,303	\$ 6,618	\$ 6,949	\$ 7,297	\$ 7,661	\$ 8,044	\$ 8,447	\$ 8,869	\$ 9,312	\$ 9,778	\$ 10,256
100%	0%	0%	021801 Ins Contractual Stipend	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001 Social Security	Pers	\$ 13,282	\$ 8,051	\$ 9,007	\$ 9,042	\$ 11,355	\$ 7,305	\$ 10,432	\$ 10,954	\$ 11,501	\$ 12,076	\$ 12,680	\$ 13,314	\$ 13,980	\$ 14,679	\$ 15,409	\$ 16,173	\$ 16,973
100%	0%	0%	022501 Medicare	Pers	\$ 1,872	\$ 2,655	\$ 2,106	\$ 2,115	\$ 2,440	\$ 2,115	\$ 2,440	\$ 2,562	\$ 2,690	\$ 2,825	\$ 2,966	\$ 3,114	\$ 3,270	\$ 3,433	\$ 3,605	\$ 3,785	\$ 3,970
100%	0%	0%	023001 Retirement	Pers	\$ 11,160	\$ 10,968	\$ 11,344	\$ 12,758	\$ 11,148	\$ 10,369	\$ 18,121	\$ 19,027	\$ 19,978	\$ 20,977	\$ 22,026	\$ 23,127	\$ 24,284	\$ 25,493	\$ 26,773	\$ 28,112	\$ 29,511
0%	100%	0%	030101 Prof Services-Workers Comp	MCI	\$ 11,606	\$ 18,362	\$ 9,829	\$ 13,999	\$ 15,560	\$ 13,998	\$ 15,015	\$ 15,766	\$ 16,554	\$ 17,382	\$ 18,251	\$ 19,163	\$ 20,122	\$ 21,128	\$ 22,184	\$ 23,293	\$ 24,457
0%	100%	0%	031002 Prof Services-Engineering	MCI	\$ 7,500	\$ 7,500	\$ 5,142	\$ 6,776	\$ 5,400	\$ 5,400	\$ 5,562	\$ 5,734	\$ 5,912	\$ 6,095	\$ 6,284	\$ 6,479	\$ 6,680	\$ 6,887	\$ 7,101	\$ 7,321	\$ 7,546
0%	100%	0%	032001 EPA	MCI	\$ 2,436	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	032001 EPA	MCI	\$ 31,507	\$ 20,793	\$ 49,597	\$ 86,441	\$ 124,291	\$ 144,500	\$ 175,000	\$ 180,425	\$ 186,018	\$ 191,785	\$ 197,730	\$ 203,860	\$ 210,179	\$ 216,695	\$ 223,412	\$ 230,338	\$ 237,476
0%	100%	0%	033001 Administrative Overhead	MCI	\$ 378,799	\$ 382,877	\$ 388,529	\$ 388,529	\$ 401,436	\$ 409,420	\$ 439,954	\$ 447,407	\$ 461,276	\$ 475,576	\$ 490,319	\$ 505,518	\$ 521,190	\$ 537,346	\$ 554,004	\$ 571,178	\$ 588,886
0%	100%	0%	033003 Overhead Applied	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	034001 Lock Boxes	MCI	\$ 18,034	\$ 16,314	\$ 17,241	\$ 15,463	\$ 21,239	\$ 20,585	\$ 27,540	\$ 28,294	\$ 29,274	\$ 30,181	\$ 31,117	\$ 32,082	\$ 33,076	\$ 34,102	\$ 35,159	\$ 36,249	\$ 37,374
0%	100%	0%	034103 Telephone	CPI	\$ 742	\$ 910	\$ 757	\$ 773	\$ 751	\$ 1,000	\$ 1,000	\$ 1,023	\$ 1,047	\$ 1,071	\$ 1,096	\$ 1,122	\$ 1,148	\$ 1,174	\$ 1,201	\$ 1,228	\$ 1,255
0%	100%	0%	034201 Outside Programming	MCI	\$ -	\$ -	\$ -	\$ -	\$ 219	\$ 4,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632	
0%	100%	0%	034206 Software-Annual Maint	MCI	\$ -	\$ -	\$ -	\$ -	\$ 25,338	\$ 30,988	\$ 30,988	\$ 31,943	\$ 32,934	\$ 33,955	\$ 35,007	\$ 36,092	\$ 37,211	\$ 38,365	\$ 39,554	\$ 40,780	
0%	100%	0%	035002 Prof Serv- Substance Test	MCI	\$ -	\$ -	\$ 480	\$ 358	\$ 706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	035004 Other	MCI	\$ 596	\$ 429	\$ 60	\$ 279	\$ 742	\$ 750	\$ 750	\$ 773	\$ 797	\$ 822	\$ 847	\$ 874	\$ 901	\$ 929	\$ 957	\$ 987	
0%	100%	0%	039054 Prof/Services-Contract	MCI	\$ 9,044	\$ (5,447)	\$ 1,113	\$ -	\$ 17,233	\$ 147,500	\$ 63,500	\$ 65,469	\$ 67,498	\$ 69,590	\$ 71,748	\$ 73,972	\$ 76,265	\$ 78,629	\$ 81,067	\$ 83,580	
0%	100%	0%	043024 Repairs-Vehicle	MCI	\$ 229	\$ 4,541	\$ -	\$ -	\$ 2,760	\$ 2,500	\$ 2,500	\$ 2,578	\$ 2,657	\$ 2,740	\$ 2,825	\$ 2,912	\$ 3,003	\$ 3,096	\$ 3,192	\$ 3,291	
0%	100%	0%	043026 Repairs-Computer Equip	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043027 Repairs-Office Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043228 Maintenance	MCI	\$ 581	\$ 409	\$ 9,907	\$ 7,315	\$ 7,869	\$ 9,617	\$ 9,617	\$ 9,915	\$ 10,222	\$ 10,539	\$ 10,866	\$ 11,203	\$ 11,550	\$ 11,908	\$ 12,277	\$ 12,658	
0%	100%	0%	044001 Rental And Leases-Postage	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	044002 Rental Other Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	048002 Property Insurance	MCI	\$ 21,292	\$ 25,320	\$ 30,003	\$ 37,191	\$ 37,191	\$ 37,191	\$ 38,344	\$ 39,533	\$ 40,758	\$ 42,022	\$ 43,324	\$ 44,667	\$ 46,052	\$ 47,480	\$ 48,951	\$ 50,466	
0%	100%	0%	053001 Advertising	MCI	\$ 1,150	\$ 1,864	\$ 4,601	\$ 1,840	\$ 1,245	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383	\$ 6,581	
0%	100%	0%	054003 State Certification	MCI	\$ 773	\$ -	\$ -	\$ -	\$ 63	\$ 310	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	
0%	100%	0%	054050 Training-Education	MCI	\$ 773	\$ -	\$ 191	\$ -	\$ 310	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	\$ 678	
0%	100%	0%	055050 Printing	CPI	\$ 1,545	\$ 1,864	\$ (142)	\$ 2,709	\$ 2,716	\$ 8,000	\$ 8,300	\$ 8,493	\$ 8,690	\$ 8,891	\$ 9,097	\$ 9,309	\$ 9,524	\$ 9,745	\$ 9,972	\$ 10,203	
0%	100%	0%	056001 Dues Professional Organiz	MCI	\$ -	\$ -	\$ -	\$ 155	\$ 260	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	\$ 658	
0%	100%	0%	057101 Travel And Conference	MCI	\$ 461	\$ -	\$ 41	\$ 412	\$ 22	\$ 100	\$ 100	\$ 106	\$ 110	\$ 113	\$ 116	\$ 120	\$ 124	\$ 128	\$ 132	\$ 136	
0%	100%	0%	061001 First Aid	MCI	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062001 Office Supplies	CPI	\$ 131	\$ 849	\$ 1,466	\$ 3,167	\$ 1,883	\$ 2,500	\$ 3,000	\$ 3,070	\$ 3,141	\$ 3,214	\$ 3,288	\$ 3,365	\$ 3,443	\$ 3,522	\$ 3,604	\$ 3,688	
0%	100%	0%	062005 Printing Supplies	CPI	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062011 Operating Supplies	CPI	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062501 Postage	CPI	\$ 2,941	\$ 1,192	\$ 1,563	\$ 17,296	\$ 19,662	\$ 15,900	\$ 18,850	\$ 20,311	\$ 20,782	\$ 21,264	\$ 21,757	\$ 22,262	\$ 22,778	\$ 23,307	\$ 23,848	\$ 24,401	
0%	100%	0%	063501 Gasoline	Energy	\$ 41,045	\$ 40,170	\$ 36,666	\$ 39,847	\$ 44,837	\$ 50,000	\$ 50,000	\$ 53,540	\$ 57,331	\$ 61,390	\$ 65,736	\$ 70,390	\$ 75,374	\$ 80,710	\$ 86,425	\$ 92,543	
0%	100%	0%	063601 Diesel Fuel	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	067001 Books & Periodicals	MCI	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	074000 Machinery And Equipment	CCI	\$ 130	\$ 1,902	\$ 2,532	\$ -	\$ 11,500	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	081004 Abatement	MCI	\$ 10,860	\$ 11,850	\$ 7,740	\$ 12,810	\$ 11,970	\$ 14,000	\$ 14,000	\$ 14,434	\$ 14,881	\$ 15,343	\$ 15,818	\$ 16,309	\$ 16,814	\$ 17,336	\$ 17,873	\$ 18,427	
0%	100%	0%	081031 Fema Reimbursement	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	092101 Financing Fees On Debt	MCI	\$ -	\$ -	\$ -	\$ -	\$ 51,098	\$ 167,500	\$ 100,000	\$ 45,000	\$ 25,000	\$ 400,000	\$ 2						

Schedule 2B - Sewer O&M Expenses

A	F	V	Escalation Factor		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
					Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
				Total Administration Pease	\$ 139,400	\$ 75,539	\$ 175,048	\$ 182,657	\$ 195,350	\$ 218,492	\$ 236,630	\$ 245,858	\$ 255,802	\$ 266,180	\$ 277,013	\$ 288,322	\$ 300,130	\$ 312,461	\$ 325,339	\$ 338,791	
				ACCT. # Engineering Admin Portsmouth																	
100%	0%	0%		011001 Regular Salaries	Pers	\$ 84,400	\$ 100,642	\$ 73,662	\$ 140,124	\$ 103,497	\$ 140,793	\$ 207,427	\$ 217,798	\$ 228,688	\$ 240,123	\$ 252,129	\$ 264,735	\$ 277,972	\$ 291,871	\$ 306,464	\$ 321,787
100%	0%	0%		012001 Part Time Salaries	Pers	\$ 3	\$ -	\$ 111	\$ -	\$ -	\$ 7,460	\$ 7,460	\$ 7,833	\$ 8,225	\$ 8,636	\$ 9,068	\$ 9,521	\$ 9,997	\$ 10,497	\$ 11,022	\$ 11,573
100%	0%	0%		014041 Overtime	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%		022001 Social Security	Pers	\$ 5,035	\$ 5,708	\$ 4,203	\$ 8,335	\$ 6,267	\$ 9,192	\$ 13,333	\$ 14,000	\$ 14,700	\$ 15,435	\$ 16,206	\$ 17,017	\$ 17,867	\$ 18,761	\$ 19,699	\$ 20,684
100%	0%	0%		025001 Medicare	Pers	\$ 1,178	\$ 1,335	\$ 983	\$ 1,949	\$ 1,466	\$ 2,150	\$ 3,118	\$ 3,274	\$ 3,438	\$ 3,609	\$ 3,790	\$ 3,978	\$ 4,178	\$ 4,387	\$ 4,607	\$ 4,837
100%	0%	0%		023001 Retirement	Pers	\$ 7,686	\$ 8,819	\$ 6,405	\$ 7,864	\$ 9,066	\$ 13,046	\$ 22,340	\$ 23,457	\$ 24,630	\$ 25,861	\$ 27,154	\$ 28,512	\$ 29,938	\$ 31,435	\$ 33,006	\$ 34,657
0%	100%	0%		031002 Prof Services-Engineering	MCI	\$ 40,720	\$ 11,243	\$ 2,197	\$ 12,045	\$ 9,296	\$ 73,977	\$ 50,000	\$ 51,550	\$ 53,148	\$ 54,796	\$ 56,494	\$ 58,246	\$ 60,051	\$ 61,913	\$ 63,832	\$ 65,811
0%	100%	0%		033001 Prof Services-Temp	MCI	\$ -	\$ 16,294	\$ 16,294	\$ 230,788	\$ 546,639	\$ 200,000	\$ 50,000	\$ 51,550	\$ 53,148	\$ 54,796	\$ 56,494	\$ 58,246	\$ 60,051	\$ 61,913	\$ 63,832	\$ 65,811
0%	100%	0%		034103 Telephone	CPI	\$ 468	\$ 566	\$ 461	\$ 566	\$ 461	\$ 566	\$ 461	\$ 566	\$ 461	\$ 566	\$ 461	\$ 566	\$ 461	\$ 566	\$ 461	\$ 566
0%	100%	0%		034104 Cellular Phones	CPI	\$ 534	\$ 567	\$ 836	\$ 428	\$ 419	\$ 700	\$ 716	\$ 733	\$ 750	\$ 767	\$ 785	\$ 803	\$ 822	\$ 841	\$ 860	\$ 880
0%	100%	0%		039012 Cap Outlay-Contract-Bill	CPI	\$ -	\$ -	\$ -	\$ -	\$ 961	\$ 1,500	\$ 1,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802	\$ 1,844
0%	100%	0%		039054 Prof/Services-Contract	MCI	\$ 2,621	\$ 21,966	\$ 67,178	\$ 8,792	\$ 3,507	\$ 50,000	\$ 50,000	\$ 51,550	\$ 53,148	\$ 54,796	\$ 56,494	\$ 58,246	\$ 60,051	\$ 61,913	\$ 63,832	\$ 65,811
0%	100%	0%		041308 Sludge Disposal	MCI	\$ 860	\$ 756	\$ 1,464	\$ 807	\$ 867	\$ 5,000	\$ 2,500	\$ 2,578	\$ 2,657	\$ 2,740	\$ 2,825	\$ 2,912	\$ 3,003	\$ 3,096	\$ 3,192	\$ 3,291
0%	100%	0%		043002 Maintenance	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	
0%	100%	0%		054003 State Certification	MCI	\$ -	\$ -	\$ 30	\$ -	\$ 106	\$ 250	\$ 250	\$ 258	\$ 266	\$ 274	\$ 282	\$ 291	\$ 300	\$ 310	\$ 319	
0%	100%	0%		054050 Training-Education	MCI	\$ 742	\$ 1,444	\$ 343	\$ 666	\$ 340	\$ 1,200	\$ 1,200	\$ 1,237	\$ 1,276	\$ 1,315	\$ 1,356	\$ 1,398	\$ 1,441	\$ 1,486	\$ 1,532	\$ 1,579
0%	100%	0%		055003 Updating Plans & Maps	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	
0%	100%	0%		056001 Dues Professional Organiz	MCI	\$ 233	\$ 357	\$ 275	\$ 1,034	\$ 270	\$ 1,034	\$ 600	\$ 619	\$ 638	\$ 658	\$ 678	\$ 699	\$ 721	\$ 743	\$ 766	\$ 790
0%	100%	0%		057101 Travel And Conference	MCI	\$ 1,916	\$ 1,031	\$ 224	\$ 304	\$ 187	\$ 400	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316
0%	100%	0%		057102 Travel Reimbursement	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%		062001 Office Supplies	CPI	\$ 1,297	\$ 1,069	\$ 374	\$ 75	\$ 96	\$ 1,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802	\$ 1,844	
0%	100%	0%		062003 Mapping Supplies	CPI	\$ -	\$ -	\$ -	\$ 290	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%		062005 Printing Supplies	CPI	\$ 1,034	\$ -	\$ -	\$ -	\$ 9	\$ 5,000	\$ 3,000	\$ 3,070	\$ 3,141	\$ 3,214	\$ 3,288	\$ 3,365	\$ 3,443	\$ 3,522	\$ 3,604	\$ 3,688
0%	100%	0%		062007 Computer/Printer Supplies	CPI	\$ 2,281	\$ 705	\$ 3,170	\$ 4,110	\$ 4,564	\$ 5,000	\$ 5,116	\$ 5,235	\$ 5,356	\$ 5,480	\$ 5,608	\$ 5,743	\$ 5,881	\$ 6,023	\$ 6,167	\$ 6,316
0%	100%	0%		062010 Copying Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%		062011 Operating Supplies	CPI	\$ 805	\$ -	\$ 75	\$ 3,271	\$ 152	\$ 100	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120	\$ 123
0%	100%	0%		062501 Postage	CPI	\$ -	\$ -	\$ 42	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%		063501 Gasoline	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%		063601 Diesel Fuel	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%		067001 Books & Periodicals	CPI	\$ 171	\$ 439	\$ 72	\$ 870	\$ 137	\$ 300	\$ 300	\$ 307	\$ 314	\$ 321	\$ 329	\$ 336	\$ 344	\$ 352	\$ 360	\$ 369
0%	100%	0%		074000 Machinery And Equipment	CCI	\$ -	\$ 1,000	\$ 72	\$ 2,223	\$ 65	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Total Engineering Admin Portsmouth	\$ 151,487	\$ 173,940	\$ 178,472	\$ 444,379	\$ 713,364	\$ 559,668	\$ 467,828	\$ 481,901	\$ 501,804	\$ 522,575	\$ 544,254	\$ 566,881	\$ 590,500	\$ 615,156	\$ 640,897	\$ 667,773	
				ACCT. # Engineering Admin Pease																	
100%	0%	0%		011001 Regular Salaries	Pers	\$ 18,644	\$ -	\$ 14,111	\$ 24,728	\$ 18,264	\$ 24,846	\$ 36,605	\$ 38,435	\$ 40,357	\$ 42,375	\$ 44,494	\$ 46,718	\$ 49,054	\$ 51,507	\$ 54,082	\$ 56,786
100%	0%	0%		012001 Part Time Salaries	Pers	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ 1,316	\$ 1,316	\$ 1,382	\$ 1,451	\$ 1,523	\$ 1,600	\$ 1,680	\$ 1,764	\$ 1,852	\$ 1,944	\$ 2,042
100%	0%	0%		014041 Overtime	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%		022001 Social Security	Pers	\$ 892	\$ -	\$ 811	\$ 1,471	\$ 1,106	\$ 1,622	\$ 2,353	\$ 2,471	\$ 2,594	\$ 2,724	\$ 2,860	\$ 3,003	\$ 3,153	\$ 3,311	\$ 3,476	\$ 3,650
100%	0%	0%		025001 Medicare	Pers	\$ 208	\$ -	\$ 190	\$ 344	\$ 259	\$ 379	\$ 551	\$ 579	\$ 607	\$ 638	\$ 670	\$ 703	\$ 738	\$ 775	\$ 814	\$ 855
100%	0%	0%		023001 Retirement	Pers	\$ 1,320	\$ -	\$ 1,232	\$ 1,388	\$ 1,388	\$ 2,302	\$ 3,942	\$ 4,346	\$ 4,792	\$ 5,031	\$ 5,283	\$ 5,547	\$ 5,824	\$ 6,115	\$ 6,415	\$ 6,725
0%	100%	0%		031002 Prof Services-Engineering	MCI	\$ 9,975	\$ -	\$ 388	\$ 2,126	\$ 6,914	\$ 10,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766	\$ 13,162
0%	100%	0%		034103 Telephone	CPI	\$ 91	\$ -	\$ 81	\$ 75	\$ 74	\$ 100	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120	
0%	100%	0%		039051 Security/Alarms	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120	
0%	100%	0%		043018 Repairs-Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%		043026 Repairs-Computer Equip	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%		043027 Repairs-Office Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%		043028 Maintenance	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%		044002 Rental Other Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ 21	\$ 21	\$ 22	\$ 23	\$ 23	\$ 24	\$ 25	\$ 26	
0%	100%	0%		053001 Advertising	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%		054003 State Certification	MCI	\$ -	\$ -	\$ 5	\$ -	\$ 19	\$ 10	\$ 10	\$ 11	\$ 11	\$ 11	\$ 12	\$ 12	\$ 12	\$ 13	\$ 13	
0%	100%	0%		054050 Training-Education	MCI	\$ -	\$ -	\$ 60	\$ 117	\$ 60	\$ 150	\$ 150	\$ 155	\$ 159	\$ 164	\$ 169	\$ 175	\$ 180	\$ 186	\$ 191	
0%	100%	0%		055003 Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%		056001 Dues Professional Organiz	MCI	\$ -	\$ -	\$ 74	\$ 207	\$ 30	\$ 30	\$ 30	\$ 31	\$ 32	\$ 33	\$ 34	\$ 35	\$ 36	\$ 37	\$ 38	
0%	100%	0%		057101 Travel And Conference	MCI	\$ 103	\$ -	\$ 40	\$ 54	\$ 33	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 56	\$ 58	\$ 60	\$ 62	\$ 64	\$ 66
0%	100%	0%		057102 Travel Reimbursement	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%		062001 Office Supplies	CPI	\$ 271	\$ -	\$ 66	\$ -	\$ 17	\$ 200	\$ 200	\$ 205	\$ 209	\$ 214	\$ 219	\$ 224	\$ 230	\$ 235	\$ 240	
0%	100%	0%		062003 Mapping Supplies	MCI	\$ -	\$ -														

Schedule ZB - Sewer O&M Expenses

A	F	V	Escalation Factor			FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023																
						Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected												
0%	100%	0%	043004	Repairs-Plumbing	MCI	\$	-	\$	216	\$	955	\$	207	\$	5,000	\$	5,155	\$	5,315	\$	5,480	\$	5,649	\$	5,825	\$	6,005	\$	6,191	\$	6,383	\$	6,581				
0%	100%	0%	043018	Repairs-Equipment	MCI	\$	62,287	\$	85,552	\$	52,635	\$	43,325	\$	37,809	\$	75,000	\$	77,325	\$	79,722	\$	82,193	\$	84,741	\$	87,369	\$	90,077	\$	92,869	\$	95,748	\$	98,716		
0%	100%	0%	043021	Repairs-Fire Alarm Sys	MCI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$			
0%	100%	0%	043024	Repairs-Vehicle	MCI	\$	22,085	\$	31,065	\$	6,710	\$	10,728	\$	10,300	\$	17,000	\$	17,527	\$	18,070	\$	18,631	\$	19,208	\$	19,804	\$	20,417	\$	21,050	\$	21,703	\$	22,376		
0%	100%	0%	043025	Repairs-Bldings & Grounds	MCI	\$	12,797	\$	6,849	\$	2,512	\$	13,331	\$	7,968	\$	10,000	\$	10,310	\$	10,630	\$	10,959	\$	11,299	\$	11,649	\$	12,010	\$	12,383	\$	12,766	\$	13,162		
0%	100%	0%	043026	Repairs-Computer Equip	MCI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$			
0%	100%	0%	043027	Repairs-Office Equipment	MCI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$			
0%	100%	0%	043028	Maintenance	MCI	\$	14,131	\$	13,376	\$	9,500	\$	15,902	\$	12,919	\$	16,000	\$	16,000	\$	16,496	\$	17,007	\$	17,535	\$	18,078	\$	18,639	\$	19,216	\$	19,812	\$	20,426	\$	21,059
0%	100%	0%	043031	Scada Equipment	CCI	\$	5,252	\$	2,682	\$	4,536	\$	8,427	\$	17,464	\$	20,000	\$	20,000	\$	20,680	\$	21,383	\$	22,110	\$	22,862	\$	23,639	\$	24,443	\$	25,274	\$	26,133	\$	27,022
0%	100%	0%	043032	Generator Maintenance	MCI	\$	800	\$	3,756	\$	2,744	\$	969	\$	156	\$	2,000	\$	2,000	\$	2,062	\$	2,126	\$	2,192	\$	2,260	\$	2,330	\$	2,402	\$	2,477	\$	2,553	\$	2,632
0%	100%	0%	044002	Rental Other Equipment	CCI	\$	4,864	\$	178	\$	(11,837)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%	053001	Advertising	MCI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%	054003	State Certification	MCI	\$	320	\$	470	\$	150	\$	300	\$	400	\$	1,000	\$	1,000	\$	1,031	\$	1,063	\$	1,096	\$	1,130	\$	1,165	\$	1,201	\$	1,238	\$	1,277	\$	1,316
0%	100%	0%	054050	Training-Education	MCI	\$	1,181	\$	1,752	\$	1,324	\$	1,210	\$	2,982	\$	6,000	\$	6,186	\$	6,378	\$	6,575	\$	6,779	\$	6,989	\$	7,206	\$	7,430	\$	7,660	\$	7,897	\$	8,141
0%	100%	0%	056001	Dues Professional Organiz	MCI	\$	491	\$	663	\$	421	\$	275	\$	514	\$	1,000	\$	1,000	\$	1,063	\$	1,096	\$	1,130	\$	1,165	\$	1,201	\$	1,238	\$	1,277	\$	1,316	\$	1,356
0%	100%	0%	056007	Operational Permits	MCI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%	057101	Travel And Conference	MCI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%	057102	Travel Reimbursement	MCI	\$	1,679	\$	1,251	\$	1,133	\$	1,286	\$	2,084	\$	2,500	\$	2,500	\$	2,578	\$	2,657	\$	2,740	\$	2,825	\$	2,912	\$	3,003	\$	3,096	\$	3,192	\$	3,291
0%	100%	0%	061001	First Aid	MCI	\$	418	\$	126	\$	235	\$	314	\$	440	\$	1,000	\$	1,031	\$	1,063	\$	1,096	\$	1,130	\$	1,165	\$	1,201	\$	1,238	\$	1,277	\$	1,316	\$	1,356
0%	100%	0%	062001	Office Supplies	CPI	\$	714	\$	1,598	\$	1,425	\$	1,147	\$	2,231	\$	2,000	\$	2,000	\$	2,094	\$	2,142	\$	2,192	\$	2,243	\$	2,295	\$	2,348	\$	2,403	\$	2,459	\$	2,516
0%	100%	0%	062011	Operating Supplies	CPI	\$	5,835	\$	6,303	\$	8,199	\$	5,992	\$	10,318	\$	12,000	\$	12,000	\$	12,563	\$	12,855	\$	13,153	\$	13,458	\$	13,770	\$	14,090	\$	14,417	\$	14,751	\$	15,086
0%	100%	0%	063800	Materials-Chemicals	MCI	\$	609,319	\$	762,900	\$	581,141	\$	516,287	\$	630,277	\$	750,000	\$	802,500	\$	827,378	\$	853,266	\$	879,470	\$	906,734	\$	934,842	\$	963,822	\$	993,701	\$	1,024,506	\$	1,056,265
0%	100%	0%	066001	Vehicle Repairs	MCI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%	067001	Books & Periodicals	CPI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%	068001	Clothing Allowance	CPI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%	068002	Clothing	CPI	\$	5,256	\$	5,444	\$	4,534	\$	7,431	\$	3,598	\$	6,500	\$	6,500	\$	6,651	\$	6,805	\$	6,963	\$	7,125	\$	7,290	\$	7,459	\$	7,632	\$	7,809	\$	7,990
0%	100%	0%	068003	Protective Clothing	MCI	\$	1,519	\$	1,744	\$	1,069	\$	1,817	\$	2,500	\$	2,500	\$	2,500	\$	2,578	\$	2,657	\$	2,740	\$	2,825	\$	2,912	\$	3,003	\$	3,096	\$	3,192	\$	3,291
0%	100%	0%	068030	Tools	CCI	\$	4,598	\$	4,349	\$	3,910	\$	5,041	\$	4,036	\$	6,000	\$	6,000	\$	6,204	\$	6,415	\$	6,633	\$	6,859	\$	7,092	\$	7,333	\$	7,582	\$	7,840	\$	8,107
0%	100%	0%		Additional O&M for PI Upgrade	Energy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%	074000	Machinery And Equipment	CCI	\$	11,994	\$	3,577	\$	6,916	\$	1,072	\$	13,710	\$	40,000	\$	40,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
0%	100%	0%		Total Treatment Plant Portsmouth		\$	1,617,238	\$	1,815,731	\$	1,441,893	\$	1,425,948	\$	1,560,016	\$	1,765,057	\$	1,913,533	\$	2,016,274	\$	2,092,063	\$	2,241,778	\$	2,399,775	\$	2,566,559	\$	2,742,668	\$	2,928,676	\$	3,117,414	\$	3,314,934

MCI # LABORATORY PORTSMOUTH																																					
A	F	V				FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023																
						Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected																
100%	0%	0%	011001	Regular Salaries	Pers	\$	106,083	\$	93,132	\$	53,767	\$	50,272	\$	130,245	\$	62,934	\$	69,792	\$	73,282	\$	76,946	\$	80,793	\$	84,833	\$	89,074	\$	93,528	\$	98,204	\$	103,115	\$	108,270
100%	0%	0%	011045	Salaries - Sludge Removal	Pers	\$	-	\$	-	\$	1,899	\$	4,869	\$	15,240	\$	16,349	\$	17,166	\$	18,025	\$	18,926	\$	19,872	\$	20,866	\$	21,909	\$	23,005	\$	24,155	\$	25,363	\$	26,633
0%	100%	0%	011060	On Call Monitoring	MCI	\$	-	\$	-	\$	270	\$	283	\$	283	\$	292	\$	301	\$	310	\$	320	\$	330	\$	340	\$	350	\$	361	\$	372	\$	383		
100%	0%	0%	012001	Part Time Salaries	Pers	\$	-	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95	\$	95		
100%	0%	0%	014041	Overtime	Pers	\$	23,202	\$	22,117	\$	9,505	\$	6,547	\$	7,073	\$	14,111	\$	14,427	\$	15,148	\$	15,488	\$	15,906	\$	16,701	\$	17,536	\$	18,413	\$	19,334	\$	20,300	\$	21,315
0%	100%	0%	018031	Certification Stipend	MCI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
100%	0%	0%	022001	Social Security	Pers	\$	7,778	\$	6,943	\$	3,692	\$	3,374	\$	8,480	\$	5,739	\$	6,753	\$	6,566	\$	6,804	\$	7,239	\$	7,601	\$	7,981	\$	8,380	\$	8,799	\$	9,2		

Schedule 2B - Sewer O&M Expenses

A	F	V	Description	Escalation Factor	PY 2008	PY 2009	PY 2010	PY 2011	PY 2012	PY 2013	PY 2014	PY 2015	PY 2016	PY 2017	PY 2018	PY 2019	PY 2020	PY 2021	PY 2022	PY 2023	
					Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
0%	100%	0%	039010 Prof/Services-Lab Tests	MCI	\$ 3,652	\$ 5,105	\$ 10,650	\$ 7,701	\$ 9,786	\$ 20,000	\$ 20,000	\$ 22,596	\$ 20,620	\$ 21,259	\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020	\$ 24,765	\$ 25,533	\$ 26,324
0%	100%	0%	039019 Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043001 Repairs-Structural	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,609	\$ 3,720	\$ 3,836	\$ 3,955	\$ 4,077	\$ 4,204	\$ 4,334	\$ 4,468	\$ 4,607	
0%	100%	0%	043018 Repairs-Equipment	MCI	\$ -	\$ -	\$ 10,567	\$ 1,633	\$ 270	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632	
0%	100%	0%	043028 Maintenance	MCI	\$ 1,485	\$ -	\$ 992	\$ 1,020	\$ 1,034	\$ 1,500	\$ 1,500	\$ 1,547	\$ 1,594	\$ 1,644	\$ 1,695	\$ 1,747	\$ 1,802	\$ 1,857	\$ 1,915	\$ 1,974	
0%	100%	0%	054050 Training-Education	MCI	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 56	\$ 58	\$ 60	\$ 62	\$ 64	\$ 66	
0%	100%	0%	056001 Dues Professional Organiz	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	056007 Operational Permits	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	057102 Travel Reimbursement	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062001 Office Supplies	CPI	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 517	\$ 600	\$ 614	\$ 628	\$ 643	\$ 658	\$ 673	\$ 689	\$ 704	\$ 721	\$ 738	
0%	100%	0%	062011 Operating Supplies	CPI	\$ 13,546	\$ 14,758	\$ 11,256	\$ 10,764	\$ 12,223	\$ 15,000	\$ 15,000	\$ 15,348	\$ 15,704	\$ 16,068	\$ 16,441	\$ 16,823	\$ 17,213	\$ 17,612	\$ 18,021	\$ 18,439	
0%	100%	0%	067001 Books & Periodicals	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068001 Clothing Allowance	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068002 Clothing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	074000 Machinery And Equipment	CCI	\$ 5,772	\$ 1,761	\$ -	\$ 3,805	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	075000 Furniture And Fixtures	CPI	\$ 212	\$ -	\$ 132	\$ -	\$ 80	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LABORATORY PORTSMOUTH					\$ 41,344	\$ 56,700	\$ 77,072	\$ 102,573	\$ 37,502	\$ 126,225	\$ 133,872	\$ 127,034	\$ 132,428	\$ 138,065	\$ 143,957	\$ 150,116	\$ 156,554	\$ 163,285	\$ 170,322	\$ 177,680	
ACCT # LABORATORY PEASE																					
100%	0%	0%	011001 Regular Salaries	Pers	\$ 1,817	\$ 800	\$ 14,821	\$ 22,374	\$ 15,250	\$ 47,770	\$ 52,326	\$ 54,942	\$ 57,689	\$ 60,574	\$ 63,603	\$ 66,783	\$ 70,122	\$ 73,628	\$ 77,309	\$ 81,175	
100%	0%	0%	014041 Overtime	Pers	\$ 64	\$ 441	\$ 3,206	\$ 6,181	\$ 5,388	\$ 8,535	\$ 8,726	\$ 9,162	\$ 9,620	\$ 10,101	\$ 10,607	\$ 11,137	\$ 11,694	\$ 12,278	\$ 12,892	\$ 13,537	
100%	0%	0%	022001 Social Security	Pers	\$ 4	\$ 76	\$ 1,655	\$ 1,740	\$ 1,258	\$ 3,491	\$ 3,785	\$ 3,974	\$ 4,173	\$ 4,382	\$ 4,601	\$ 4,831	\$ 5,072	\$ 5,326	\$ 5,592	\$ 5,872	
100%	0%	0%	022501 Medicare	Pers	\$ 1	\$ 18	\$ 387	\$ 407	\$ 294	\$ 816	\$ 865	\$ 929	\$ 996	\$ 1,074	\$ 1,166	\$ 1,264	\$ 1,369	\$ 1,482	\$ 1,603	\$ 1,731	
100%	0%	0%	023001 Retirement	Pers	\$ 6	\$ 109	\$ 2,456	\$ 2,648	\$ 1,143	\$ 4,955	\$ 5,275	\$ 5,604	\$ 5,943	\$ 6,292	\$ 6,651	\$ 7,020	\$ 7,400	\$ 7,790	\$ 8,191	\$ 8,603	
0%	100%	0%	039010 Prof/Services-Lab Tests	MCI	\$ 5,812	\$ 16,945	\$ 9,491	\$ 9,776	\$ 5,226	\$ 20,000	\$ 20,000	\$ 20,620	\$ 21,259	\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020	\$ 24,765	\$ 25,533	\$ 26,324	
0%	100%	0%	043018 Repairs-Equipment	MCI	\$ 1,029	\$ 199	\$ 1,162	\$ 2,560	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632		
0%	100%	0%	043028 Maintenance	MCI	\$ -	\$ 1,485	\$ 2,259	\$ 1,825	\$ 1,187	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316	
0%	100%	0%	054050 Training-Education	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	056001 Dues Professional Organiz	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	056007 Operational Permits	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	057102 Travel Reimbursement	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062011 Operating Supplies	CPI	\$ 16,921	\$ 19,417	\$ 13,041	\$ 13,778	\$ 18,368	\$ 25,000	\$ 25,000	\$ 25,380	\$ 26,173	\$ 26,781	\$ 27,402	\$ 28,038	\$ 28,688	\$ 29,354	\$ 30,035	\$ 30,732	
0%	100%	0%	062001 Office Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	067001 Books & Periodicals	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068001 Clothing Allowance	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068002 Clothing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068003 Protective Clothing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068016 Materials	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068030 Tools	CCI	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	074000 Machinery And Equipment	CCI	\$ 13,250	\$ 4,857	\$ 7,826	\$ 1,708	\$ 499	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LABORATORY PEASE					\$ 39,358	\$ 44,346	\$ 56,395	\$ 62,997	\$ 50,256	\$ 118,567	\$ 125,297	\$ 125,205	\$ 130,329	\$ 135,679	\$ 141,267	\$ 147,102	\$ 153,197	\$ 159,563	\$ 166,213	\$ 173,161	
ACCT # Liftstations - Portsmouth																					
100%	0%	0%	011001 Regular Salaries	Pers	\$ 48,998	\$ 55,046	\$ 51,669	\$ 50,811	\$ 66,318	\$ 61,709	\$ 63,091	\$ 66,246	\$ 69,558	\$ 73,036	\$ 76,688	\$ 80,522	\$ 84,548	\$ 88,775	\$ 93,214	\$ 97,875	
0%	100%	0%	011056 Capital Outlay-Labor	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	012001 Part Time Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	014041 Overtime	Pers	\$ 13,456	\$ 24,914	\$ 10,314	\$ 5,254	\$ 4,664	\$ 15,724	\$ 16,076	\$ 16,880	\$ 17,724	\$ 18,610	\$ 19,540	\$ 20,518	\$ 21,543	\$ 22,617	\$ 23,752	\$ 24,999	
100%	0%	0%	022001 Social Security	Pers	\$ 3,668	\$ 4,728	\$ 3,683	\$ 3,305	\$ 4,157	\$ 4,801	\$ 5,153	\$ 5,411	\$ 5,682	\$ 5,966	\$ 6,264	\$ 6,577	\$ 6,906	\$ 7,251	\$ 7,614		
100%	0%	0%	022501 Medicare	Pers	\$ 858	\$ 1,106	\$ 861	\$ 773	\$ 969	\$ 1,123	\$ 1,148	\$ 1,205	\$ 1,266	\$ 1,329	\$ 1,395	\$ 1,465	\$ 1,538	\$ 1,615	\$ 1,696	\$ 1,781	
100%	0%	0%	023001 Retirement	Pers	\$ 5,459	\$ 7,006	\$ 5,678	\$ 5,155	\$ 6,567	\$ 6,814	\$ 7,052	\$ 7,290	\$ 7,537	\$ 7,784	\$ 8,031	\$ 8,278	\$ 8,525	\$ 8,772	\$ 9,019	\$ 9,266	
0%	100%	0%	031003 Prof/Services-Scada	MCI	\$ 944	\$ 9,873	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,620	\$ 21,259	\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020	\$ 24,765	\$ 25,533	\$ 26,324	
0%	100%	0%	039051 Security/Alarms	CPI	\$ 129	\$ 40	\$ 540	\$ 540	\$ 540	\$ 600	\$ 600	\$ 614	\$ 628	\$ 643	\$ 658	\$ 673	\$ 689	\$ 704	\$ 721	\$ 738	
0%	100%	0%	041002 Electricity	Energy	\$ 72,837	\$ 57,109	\$ 87,458	\$ 91,057	\$ 77,673	\$ 90,000	\$ 96,300	\$ 103,118	\$ 110,419	\$ 118,236	\$ 126,608	\$ 135,571	\$ 145,170	\$ 155,448	\$ 166,454	\$ 178,239	
0%	100%	0%	041101 Natural Gas	Energy	\$ 8,214	\$ 9,485	\$ 5,533	\$ 5,501	\$ 5,000	\$ 4,000	\$ 5,350	\$ 5,729	\$ 6,134	\$ 6,569	\$ 7,034	\$ 7,532	\$ 8,065	\$ 8,636	\$ 9,247	\$ 9,902	
0%	100%	0%	041102 Heating Oil	Energy	\$ 347	\$ -	\$ 484	\$ -	\$ -	\$ 100	\$ 100	\$ 107	\$ 115	\$ 123	\$ 131	\$ 141	\$ 151	\$ 161	\$ 173	\$ 185	
0%	100%	0%	041103 Propane Gas	Energy	\$ -	\$ -	\$ -	\$ -	\$ 2,276	\$ 5,000	\$ 5,000	\$ 5,354	\$ 5,733	\$ 6,139	\$ 6,574	\$ 7,039	\$ 7,537	\$ 8,071	\$ 8,642	\$ 9,254	
0%	100%	0%	041205 Water /Sewer Fees	MCI	\$ 1,251	\$ 4,861	\$ 21,548	\$ 20,256	\$ 7,415	\$ 3,000	\$ 8,000	\$ 8,248	\$ 8,504	\$ 8,767	\$ 9,039	\$ 9,319	\$ 9,608	\$ 9,906	\$ 10,213	\$ 10,530	
0%	100%	0%	041309 Grd And Grease Removal	MCI	\$ 630	\$ 650	\$ 4,250	\$ 669	\$ -	\$ 5,000	\$ 2,500	\$ 2,578	\$ 2,657	\$ 2,740	\$ 2,825	\$ 2,912	\$ 3,003	\$ 3,096	\$ 3,193	\$ 3,291	
0%	100%	0%	043001 Repairs-Structural	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043002 Repairs-Electrical	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043018 Repairs-Equipment	MCI	\$ 175,129	\$ 36															

Schedule 2B - Sewer O&M Expenses

A	F	V	Escalation Factor	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023			
				Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
0%	100%	0%	062011	Operating Supplies	CPI	\$ 1,928	\$ 2,716	\$ 1,110	\$ 37	\$ 472	\$ 4,000	\$ 4,000	\$ 4,093	\$ 4,188	\$ 4,285	\$ 4,384	\$ 4,486	\$ 4,590	\$ 4,697	\$ 4,806	\$ 4,917	
0%	100%	100%	063601	Diesel Fuel	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,735	\$ -	\$ 2,000	\$ 2,142	\$ 2,293	\$ 2,456	\$ 2,629	\$ 2,816	\$ 3,015	\$ 3,228	\$ 3,457	\$ 3,702
0%	100%	0%	063800	Materials-Chemicals	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316	
0%	100%	0%	073000	Other Improvements	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	074000	Machinery And Equipment	CCI	\$ -	\$ -	\$ 6,837	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liftingation - Mechanic Street				\$ 195,776	\$ 171,779	\$ 164,785	\$ 127,689	\$ 133,266	\$ 232,658	\$ 288,891	\$ 285,762	\$ 300,996	\$ 317,150	\$ 334,283	\$ 352,461	\$ 371,750	\$ 392,224	\$ 413,961	\$ 437,044			
ACCT.# Liftingation - Deer Street																						
100%	0%	0%	011001	Regular Salaries	Pers	\$ -	\$ -	\$ 3,039	\$ 1,182	\$ 2,746	\$ 8,816	\$ 9,013	\$ 9,464	\$ 9,937	\$ 10,434	\$ 10,955	\$ 11,503	\$ 12,078	\$ 12,682	\$ 13,316	\$ 13,982	
100%	0%	0%	014041	Overtime	Pers	\$ -	\$ -	\$ 607	\$ 122	\$ 91	\$ 854	\$ 873	\$ 917	\$ 962	\$ 1,011	\$ 1,114	\$ 1,170	\$ 1,228	\$ 1,290	\$ 1,354	\$ 1,421	
100%	0%	0%	022001	Social Security	Pers	\$ -	\$ -	\$ 217	\$ 77	\$ 175	\$ 600	\$ 613	\$ 644	\$ 676	\$ 710	\$ 745	\$ 782	\$ 821	\$ 863	\$ 906	\$ 951	
100%	0%	0%	023501	Medicare	Pers	\$ -	\$ -	\$ 51	\$ 18	\$ 41	\$ 140	\$ 143	\$ 150	\$ 158	\$ 166	\$ 174	\$ 183	\$ 192	\$ 201	\$ 211	\$ 222	
100%	0%	0%	023001	Retirement	Pers	\$ -	\$ -	\$ 334	\$ 120	\$ 313	\$ 1,065	\$ 1,118	\$ 1,174	\$ 1,233	\$ 1,295	\$ 1,359	\$ 1,427	\$ 1,499	\$ 1,573	\$ 1,652	\$ 1,735	
0%	100%	0%	034103	Telephone	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	039051	Security/Alarms	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	039054	Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	039056	Cso Monitoring	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	041002	Electricity	Energy	\$ 54,353	\$ 59,378	\$ 60,326	\$ 59,270	\$ 55,618	\$ 60,000	\$ 60,000	\$ 64,248	\$ 68,797	\$ 73,668	\$ 78,883	\$ 84,468	\$ 90,449	\$ 96,852	\$ 103,709	\$ 111,052	
0%	100%	0%	041101	Natural Gas	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041102	Heating Oil	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041205	Water /Sewer Fees	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043001	Repairs-Structural	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043002	Repairs-Electrical	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043018	Repairs-Equipment	MCI	\$ -	\$ 704	\$ 2,283	\$ 4,825	\$ 16,449	\$ 15,000	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574	\$ 19,150	\$ 19,743	
0%	100%	0%	043025	Repairs-Bldings & Grounds	MCI	\$ 186	\$ -	\$ 2,100	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553	\$ 2,632	
0%	100%	0%	043028	Maintenance	MCI	\$ -	\$ 31	\$ -	\$ -	\$ 5,664	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383	\$ 6,581	
0%	100%	0%	043031	Scads Equipment	CCI	\$ -	\$ -	\$ 7,482	\$ -	\$ 2,500	\$ 2,500	\$ 2,585	\$ 2,673	\$ 2,764	\$ 2,858	\$ 2,955	\$ 3,055	\$ 3,159	\$ 3,265	\$ 3,378	\$ 3,497	
0%	100%	0%	043032	Generator Maintenance	MCI	\$ -	\$ 300	\$ 300	\$ 457	\$ 156	\$ 600	\$ 600	\$ 619	\$ 638	\$ 658	\$ 678	\$ 699	\$ 721	\$ 743	\$ 766	\$ 790	
0%	100%	0%	044002	Rental Other Equipment	CCI	\$ (195)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062001	Office Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062011	Operating Supplies	CPI	\$ 3,160	\$ 848	\$ 483	\$ 325	\$ 155	\$ 2,000	\$ 2,000	\$ 2,046	\$ 2,094	\$ 2,142	\$ 2,192	\$ 2,243	\$ 2,295	\$ 2,348	\$ 2,403	\$ 2,459	
0%	100%	0%	063601	Diesel Fuel	Energy	\$ -	\$ -	\$ -	\$ 337	\$ 137	\$ 4,000	\$ 2,000	\$ 2,142	\$ 2,293	\$ 2,456	\$ 2,629	\$ 2,816	\$ 3,015	\$ 3,228	\$ 3,457	\$ 3,702	
0%	100%	0%	063800	Materials-Chemicals	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	074000	Machinery And Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Liftingation - Deer Street				\$ 57,503	\$ 61,324	\$ 77,222	\$ 66,733	\$ 81,544	\$ 102,661	\$ 101,107	\$ 106,923	\$ 113,106	\$ 119,678	\$ 126,667	\$ 134,100	\$ 142,006	\$ 150,417	\$ 159,368	\$ 168,893			
ACCT.# Liftingation - Pease																						
100%	0%	0%	011001	Regular Salaries	Pers	\$ -	\$ -	\$ 3,039	\$ 5,908	\$ 12,901	\$ 8,816	\$ 9,013	\$ 9,464	\$ 9,937	\$ 10,434	\$ 10,955	\$ 11,503	\$ 12,078	\$ 12,682	\$ 13,316	\$ 13,982	
100%	0%	0%	014041	Overtime	Pers	\$ -	\$ -	\$ 607	\$ 611	\$ -	\$ 3,781	\$ 3,866	\$ 4,059	\$ 4,262	\$ 4,475	\$ 4,699	\$ 4,934	\$ 5,181	\$ 5,440	\$ 5,712	\$ 5,997	
100%	0%	0%	022001	Social Security	Pers	\$ -	\$ -	\$ 217	\$ 384	\$ 800	\$ 781	\$ 798	\$ 838	\$ 880	\$ 924	\$ 970	\$ 1,018	\$ 1,069	\$ 1,123	\$ 1,179	\$ 1,238	
100%	0%	0%	022501	Medicare	Pers	\$ -	\$ -	\$ 51	\$ 90	\$ 187	\$ 183	\$ 187	\$ 196	\$ 206	\$ 216	\$ 227	\$ 239	\$ 251	\$ 263	\$ 276	\$ 290	
100%	0%	0%	023001	Retirement	Pers	\$ -	\$ -	\$ 334	\$ 599	\$ 1,431	\$ 1,109	\$ 1,387	\$ 1,456	\$ 1,529	\$ 1,606	\$ 1,686	\$ 1,770	\$ 1,859	\$ 1,952	\$ 2,049	\$ 2,152	
0%	100%	0%	031003	Prof/Services-Scads	MCI	\$ 5,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	039051	Security/Alarms	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
0%	100%	0%	041002	Electricity	Energy	\$ 3,018	\$ 3,162	\$ 2,654	\$ 3,130	\$ 3,238	\$ 5,000	\$ 5,000	\$ 5,354	\$ 5,733	\$ 6,139	\$ 6,574	\$ 7,039	\$ 7,537	\$ 8,073	\$ 8,642	\$ 9,254	
0%	100%	0%	041101	Natural Gas	Energy	\$ 914	\$ 879	\$ 766	\$ 751	\$ 790	\$ 3,000	\$ 3,000	\$ 3,212	\$ 3,440	\$ 3,683	\$ 3,944	\$ 4,223	\$ 4,522	\$ 4,843	\$ 5,185	\$ 5,553	
0%	100%	0%	041102	Heating Oil	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	041205	Water /Sewer Fees	MCI	\$ 218	\$ 1,149	\$ 618	\$ 264	\$ 1,402	\$ 1,500	\$ 1,547	\$ 1,594	\$ 1,644	\$ 1,695	\$ 1,747	\$ 1,802	\$ 1,857	\$ 1,915	\$ 1,974		
0%	100%	0%	043001	Repairs-Structural	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043002	Repairs-Electrical	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043018	Repairs-Equipment	MCI	\$ -	\$ -	\$ 34	\$ -	\$ 1,731	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383	\$ 6,581	
0%	100%	0%	043028	Maintenance	MCI	\$ -	\$ 218	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277	\$ 1,316		
0%	100%	0%	043032	Generator Maintenance	MCI	\$ 2,686	\$ -	\$ 1,123	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	062011	Operating Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	\$ 615		
0%	100%	0%	063800	Materials-Chemicals	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
0%	100%	0%	074000	Machinery And Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Liftingation - Pease				\$ 12,032	\$ 5,408	\$ 9,441	\$ 11,942	\$ 21,980	\$ 29,170	\$ 31,251	\$ 32,824	\$ 34,483	\$ 36,232	\$ 38,078	\$ 40,025	\$ 42,079	\$ 44,247	\$ 46,536	\$ 48,953			
ACCT.# Collection Administration - Portsmouth																						
100%	0%	0%	011001	Regular Salaries	Pers	\$ 115,282	\$ 159,897	\$ 145,218	\$ 159,696	\$ 158,860	\$ 154,837	\$ 144,712	\$ 151,948	\$ 159,545	\$ 167,522	\$ 175,898	\$ 184,693	\$ 193,928	\$ 203,624	\$ 213,806	\$ 224,496	
100%	0%	0%	011056	Capital Outlay-Labor	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100%	0%	0%	012001	Part Time Salaries	Pers	\$ 30	\$ 481	\$ 4,988	\$ 523	\$ -	\$ 4,881											

Schedule 2B - Sewer O&M Expenses

A	F	V	Escalation Factor	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
				Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Total Collection Administration - Portsmouth				\$ 215,600	\$ 280,380	\$ 241,552	\$ 255,848	\$ 261,976	\$ 296,538	\$ 293,140	\$ 298,112	\$ 311,153	\$ 324,791	\$ 339,053	\$ 353,969	\$ 369,570	\$ 385,888	\$ 402,957	\$ 420,813	
ACCT. # Collection Administration - Pease																				
100%	0%	0%	011001 Regular Salaries	Pers	\$ 18,641	\$ -	\$ 25,627	\$ 28,257	\$ 28,034	\$ 27,397	\$ 26,978	\$ 28,327	\$ 29,743	\$ 31,230	\$ 32,792	\$ 34,432	\$ 36,153	\$ 37,961	\$ 39,859	\$ 41,852
100%	0%	0%	12001 Part Time Salaries	Pers	\$ -	\$ -	\$ 880	\$ -	\$ -	\$ 861	\$ 881	\$ 925	\$ 971	\$ 1,020	\$ 1,071	\$ 1,124	\$ 1,181	\$ 1,240	\$ 1,302	\$ 1,367
100%	0%	0%	14041 Overtime	Pers	\$ 181	\$ -	\$ 531	\$ 659	\$ -	\$ 2,935	\$ 2,935	\$ 3,082	\$ 3,236	\$ 3,398	\$ 3,568	\$ 3,746	\$ 3,933	\$ 4,130	\$ 4,336	\$ 4,553
100%	0%	0%	018031 Certification Stipend	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001 Social Security	Pers	\$ 11	\$ -	\$ 1,617	\$ 1,707	\$ -	\$ 1,930	\$ 1,909	\$ 2,004	\$ 2,105	\$ 2,210	\$ 2,320	\$ 2,436	\$ 2,558	\$ 2,686	\$ 2,820	\$ 2,961
100%	0%	0%	022501 Medicare	Pers	\$ 3	\$ -	\$ 378	\$ 399	\$ -	\$ 451	\$ 447	\$ 469	\$ 493	\$ 517	\$ 543	\$ 570	\$ 599	\$ 629	\$ 660	\$ 693
100%	0%	0%	023001 Retirement	Pers	\$ 16	\$ -	\$ 2,329	\$ 2,639	\$ -	\$ 2,739	\$ 3,222	\$ 3,383	\$ 3,552	\$ 3,730	\$ 3,916	\$ 4,112	\$ 4,318	\$ 4,534	\$ 4,760	\$ 4,998
100%	0%	0%	039054 Prof/Services-Contract	MCI	\$ -	\$ -	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	041101 Natural Gas	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	041308 Sludge Disposal	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043018 Repairs-Equipment	MCI	\$ 981	\$ -	\$ 561	\$ 612	\$ -	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383	\$ 6,581
0%	100%	0%	043025 Repairs-Bldgs & Grounds	MCI	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 206	\$ 213	\$ 219	\$ 226	\$ 233	\$ 240	\$ 248	\$ 255	\$ 263
0%	100%	0%	054003 State Certification	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 56	\$ 58	\$ 60	\$ 62	\$ 64	
0%	100%	0%	054050 Training-Education	MCI	\$ -	\$ -	\$ 72	\$ 29	\$ -	\$ 25	\$ 25	\$ 26	\$ 27	\$ 28	\$ 29	\$ 30	\$ 31	\$ 32	\$ 33	
0%	100%	0%	055050 Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ 75	\$ 77	\$ 80	\$ 82	\$ 85	\$ 87	\$ 90	\$ 93	\$ 96	
0%	100%	0%	056001 Dues/Professional Organiz	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 51	\$ 52	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60	
0%	100%	0%	061001 First Aid	MCI	\$ -	\$ -	\$ 57	\$ 57	\$ -	\$ 20	\$ 20	\$ 21	\$ 21	\$ 22	\$ 23	\$ 23	\$ 24	\$ 25	\$ 26	
0%	100%	0%	062001 Office Supplies	CPI	\$ 113	\$ -	\$ 87	\$ 26	\$ -	\$ 50	\$ 50	\$ 51	\$ 52	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60	
0%	100%	0%	062011 Operating Supplies	CPI	\$ 647	\$ -	\$ 132	\$ 388	\$ -	\$ 400	\$ 400	\$ 409	\$ 419	\$ 428	\$ 438	\$ 449	\$ 459	\$ 470	\$ 481	\$ 492
0%	100%	0%	067001 Books & Periodicals	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 51	\$ 52	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60	
0%	100%	0%	068002 Clothing	MCI	\$ -	\$ -	\$ 80	\$ 479	\$ -	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	
0%	100%	0%	068003 Protective Clothing	MCI	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068030 Tools	CCI	\$ 782	\$ -	\$ 156	\$ 423	\$ -	\$ 700	\$ 700	\$ 724	\$ 748	\$ 774	\$ 800	\$ 827	\$ 856	\$ 885	\$ 915	\$ 946
0%	100%	0%	074000 Machinery And Equipment	CCI	\$ -	\$ -	\$ 172	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Collection Administration - Pease				\$ 21,420	\$ -	\$ 32,878	\$ 35,674	\$ 28,034	\$ 43,894	\$ 44,017	\$ 45,551	\$ 47,682	\$ 49,916	\$ 52,257	\$ 54,711	\$ 57,282	\$ 59,977	\$ 62,802	\$ 65,762	
ACCT. # Collection Meters - Portsmouth																				
100%	0%	0%	011001 Regular Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,952	\$ 79,750	\$ 83,737	\$ 87,924	\$ 92,320	\$ 96,936	\$ 101,783	\$ 106,872	\$ 112,216	\$ 117,826
100%	0%	0%	022001 Social Security	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,708	\$ 4,843	\$ 5,191	\$ 5,450	\$ 5,723	\$ 6,009	\$ 6,309	\$ 6,626	\$ 6,956	\$ 7,304
100%	0%	0%	022501 Medicare	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,101	\$ 1,156	\$ 1,214	\$ 1,275	\$ 1,338	\$ 1,405	\$ 1,475	\$ 1,547	\$ 1,621	\$ 1,708
100%	0%	0%	023001 Retirement	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,141	\$ 10,648	\$ 11,180	\$ 11,739	\$ 12,326	\$ 12,943	\$ 13,590	\$ 14,269	\$ 14,983	\$ 15,732
100%	0%	0%	039054 Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,888	\$ 13,287	\$ 13,699	\$ 14,124	\$ 14,561	\$ 15,013	\$ 15,478	\$ 15,958	\$ 16,453
0%	100%	0%	043018 Repairs-Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766	\$ 13,162	
0%	100%	0%	062011 Operating Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601	\$ 615	
0%	100%	0%	068016 Materials	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,755	\$ 8,019	\$ 8,291	\$ 8,573	\$ 8,865	\$ 9,166	\$ 9,478	\$ 9,800	\$ 10,133	
0%	100%	0%	074000 Machinery And Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Collection Meters - Portsmouth				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,902	\$ 127,961	\$ 133,781	\$ 139,873	\$ 146,251	\$ 152,929	\$ 159,920	\$ 167,241	\$ 174,906	\$ 182,933	
ACCT. # Collection Meters - Pease																				
100%	0%	0%	011001 Regular Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,403	\$ 14,073	\$ 14,777	\$ 15,516	\$ 16,291	\$ 17,106	\$ 17,961	\$ 18,859	\$ 19,802	\$ 20,792
100%	0%	0%	022001 Social Security	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 831	\$ 873	\$ 916	\$ 962	\$ 1,010	\$ 1,061	\$ 1,114	\$ 1,169	\$ 1,228	
100%	0%	0%	022501 Medicare	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194	\$ 204	\$ 214	\$ 225	\$ 236	\$ 248	\$ 260	\$ 273	\$ 287	
100%	0%	0%	023001 Retirement	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,444	\$ 1,516	\$ 1,592	\$ 1,672	\$ 1,755	\$ 1,843	\$ 1,935	\$ 2,032	\$ 2,133	
100%	0%	0%	039054 Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,444	\$ 1,516	\$ 1,592	\$ 1,672	\$ 1,755	\$ 1,843	\$ 1,935	\$ 2,032	\$ 2,133	
0%	100%	0%	062011 Operating Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 773	\$ 797	\$ 822	\$ 847	\$ 874	\$ 901	\$ 929	\$ 957		
0%	100%	0%	068016 Materials	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601		
0%	100%	0%	074000 Machinery And Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 517	\$ 535	\$ 553	\$ 572	\$ 591	\$ 611	\$ 632	\$ 653		
Total Collection Meters - Pease				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,172	\$ 18,007	\$ 18,883	\$ 19,802	\$ 20,766	\$ 21,778	\$ 22,839	\$ 23,953	\$ 25,121	\$ 26,347	
ACCT. # Collection Mains - Portsmouth																				
100%	0%	0%	011001 Regular Salaries	Pers	\$ 2,421	\$ 2,449	\$ 9,689	\$ 5,100	\$ 121,744	\$ 128,064	\$ 121,165	\$ 127,223	\$ 133,584	\$ 140,264	\$ 147,277	\$ 154,641	\$ 162,373	\$ 170,491	\$ 179,016	\$ 187,967
100%	0%	0%	011058 Billable Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	012001 Part Time Salaries	Pers	\$ -	\$ -	\$ 214	\$ -	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	014041 Overtime	Pers	\$ 43	\$ 1,580	\$ 1,401	\$ -	\$ 7,027	\$ 7,034	\$ 7,192	\$ 7,552	\$ 7,929	\$ 8,326	\$ 8,742	\$ 9,179	\$ 9,638	\$ 10,120	\$ 10,626	\$ 11,157
100%	0%	0%	014053 O/T Billable	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100%	0%	0%	022001 Social Security	Pers	\$ 145	\$ 238	\$ 665	\$ 310	\$ 7,692	\$ 8,376	\$ 7,958	\$ 8,356	\$ 8,774	\$ 9,212	\$ 9,673	\$ 10,157	\$ 10,664	\$ 11,198	\$ 11,758	\$ 12,345
100%	0%	0%	022501 Medicare	Pers	\$ 34	\$ 56	\$ 156	\$ 72	\$ 1,799	\$ 1,954	\$ 1,861	\$ 1,954	\$ 2,052	\$ 2,154	\$ 2,262	\$ 2,375	\$ 2,494	\$ 2,619	\$ 2,750	\$ 2,887
100%	0%	0%	023001 Retirement	Pers	\$ 215	\$ 353	\$ 1,016	\$ 485	\$ 11,952	\$ 11,888	\$ 13,824	\$ 14,515	\$ 15,241	\$ 16,003	\$ 16,803	\$ 17,643	\$ 18,525	\$ 19,452	\$ 20,424	\$ 21,446
0%	100%	0%	039052 Prof/Sev-Capital Outlay	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900	\$ 2,900	\$ 2,990	\$ 3,083	\$ 3,178	\$ 3,277	\$ 3,378	\$ 3,483	\$ 3,591	\$ 3,702	
0%	100%	0%	039054 Prof/Services-Contract	MCI	\$ 647	\$ -	\$ 450	\$ -	\$ 170	\$ 2,500	\$ 2,500	\$ 2,578	\$ 2,657	\$ 2,740	\$ 2,825	\$ 2,912	\$ 3,003	\$ 3,096	\$ 3,192	
0%	100%	0%	039055 Prof/Sev-Contract-Billab	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
0%	100%	0%	043018 Repairs-Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638	
0%	100%	0%	043028 Maintenance	MCI	\$ -	\$ -	\$ -	\$ -												

Schedule 2B - Sewer O&M Expenses

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Utilities	\$ 638,946	\$ 650,492	\$ 647,207	\$ 703,114	\$ 689,633	\$710,200	\$831,108	\$883,624	\$939,670	\$999,492	\$1,063,350	\$1,131,525	\$1,204,316	\$1,282,044	\$1,365,051	\$1,453,205
Administrative Overhead	\$ 445,646	\$ 450,444	\$ 457,093	\$ 457,093	\$ 472,278	\$481,670	\$510,534	\$526,361	\$542,678	\$559,501	\$ 576,845	\$ 594,727	\$ 613,164	\$ 632,172	\$ 651,769	\$ 671,974
Sludge/Grit Removal	\$ 316,443	\$ 279,522	\$ 218,223	\$ 264,764	\$ 256,637	\$340,000	\$327,500	\$337,653	\$348,120	\$358,911	\$ 370,038	\$ 381,509	\$ 393,336	\$ 405,529	\$ 418,100	\$ 431,062
Prof Contracted Services	\$ 146,730	\$ 97,363	\$ 171,792	\$ 161,119	\$ 206,949	\$574,592	\$508,959	\$524,737	\$541,004	\$557,775	\$ 575,066	\$ 592,893	\$ 611,272	\$ 630,222	\$ 649,759	\$ 669,901
Permits Expenses/Legal Fees	\$ -	\$ 16,294	\$ 16,294	\$ -	\$ 250,326	\$72,080	\$90,000	\$92,790	\$95,666	\$98,632	\$ 101,690	\$ 104,842	\$ 108,092	\$ 111,443	\$ 114,898	\$ 118,460
Interest on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 58,160	\$ 37,019	\$ 71,874	\$ 30,374	\$ 46,737	\$205,300	\$216,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stock Material	\$ 8,968	\$ 43,883	\$ 66,607	\$ 15,556	\$ 7,391	\$45,850	\$53,850	\$55,681	\$57,574	\$59,532	\$ 61,556	\$ 63,649	\$ 65,813	\$ 68,050	\$ 70,364	\$ 72,756
Other Operating	\$ 232,568	\$ 217,109	\$ 203,323	\$ 239,024	\$ 313,381	\$557,754	\$547,639	\$505,648	\$499,041	\$887,832	\$ 702,032	\$ 521,652	\$ 566,706	\$ 552,207	\$ 618,169	\$ 590,855
Additional O&M for PI Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000	\$ 1,070,800	\$ 1,146,613	\$ 1,227,793	\$ 1,314,721	\$ 1,407,803	\$ 1,507,475
Total	\$ 2,991,361	\$ 2,940,163	\$ 2,771,394	\$ 2,962,176	\$ 3,521,500	\$4,433,511	\$4,455,426	\$4,338,484	\$4,479,517	\$6,022,567	\$ 6,068,795	\$ 6,132,799	\$ 6,435,339	\$ 6,692,225	\$ 7,044,321	\$ 7,318,796
Administrative Costs (A)	\$ 1,587,886	\$ 1,757,869	\$ 1,724,964	\$ 1,828,319	\$ 1,946,384	\$ 1,990,413	\$ 2,314,516	\$ 2,430,242	\$ 2,551,754	\$ 2,679,342	\$ 2,813,309	\$ 2,953,974	\$ 3,101,673	\$ 3,256,756	\$ 3,419,594	\$ 3,590,574
Fixed Costs (F)	\$ 2,152,576	\$ 2,134,392	\$ 2,018,207	\$ 2,119,328	\$ 2,728,227	\$ 3,569,552	\$ 3,475,505	\$ 3,301,248	\$ 3,381,283	\$ 4,850,401	\$ 4,836,499	\$ 4,826,887	\$ 5,051,021	\$ 5,224,387	\$ 5,487,498	\$ 5,667,151
Variable Costs (V)	\$ 851,539	\$ 818,757	\$ 766,650	\$ 856,583	\$ 807,213	\$ 957,600	\$ 994,308	\$ 1,052,069	\$ 1,113,527	\$ 1,178,932	\$ 1,248,552	\$ 1,322,672	\$ 1,401,597	\$ 1,485,653	\$ 1,575,190	\$ 1,670,381

Source: Historical Budgets with Actuals.xlsx

REMOVED LINE ITEMS

Schedule 3 - Operating Reserve Contribution Calculations

Operating & Maintenance Reserve	Water Fund	Sewer Fund
Contribute to Reserve?	YES	YES
Maximum Annual Contribution	\$100,000	\$100,000

Water Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
O&M Expenses	\$ 4,598,664	\$ 4,767,674	\$ 4,869,270	\$ 5,074,106	\$ 5,267,651	\$ 5,494,402	\$ 5,731,882	\$ 5,986,892	\$ 6,247,515	\$ 6,520,616	\$ 6,806,842
Target Balance (90 days)	\$ 1,133,917	\$ 1,175,591	\$ 1,200,642	\$ 1,251,149	\$ 1,298,873	\$ 1,354,784	\$ 1,413,341	\$ 1,476,220	\$ 1,540,483	\$ 1,607,823	\$ 1,678,399
Begin Year Cash Balance	\$ 3,702,686	\$ 3,472,714	\$ 2,562,864	\$ 2,884,372	\$ 2,430,832	\$ 2,336,510	\$ 2,991,489	\$ 3,730,765	\$ 4,553,994	\$ 5,362,531	\$ 6,162,237
Optimal Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water O&M Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
O&M Expenses	\$ 6,517,565	\$ 6,784,329	\$ 6,783,558	\$ 7,046,563	\$ 8,717,675	\$ 8,898,360	\$ 9,103,533	\$ 9,554,291	\$ 9,966,796	\$ 10,482,282	\$ 10,928,307
Target Balance (90 days)	\$ 1,607,071	\$ 1,672,848	\$ 1,672,658	\$ 1,737,509	\$ 2,149,564	\$ 2,194,116	\$ 2,244,707	\$ 2,355,853	\$ 2,457,566	\$ 2,584,672	\$ 2,694,651
Begin Year Cash Balance	\$ 6,575,317	\$ 6,311,969	\$ 8,146,795	\$ 10,086,091	\$ 10,607,876	\$ 9,151,764	\$ 8,289,911	\$ 8,034,188	\$ 8,553,414	\$ 9,508,919	\$ 10,348,211
O&M Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water O&M Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 4A - Existing Water Debt Service

Water Fund	Interest Rate	Date Issued	P/I	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Bellamy Reservoir, Raw Water	0.90%	10/01/10	Principal			45,597	49,935	47,189	42,801	33,521																		
			Interest			7,334	1,812	1,278	770	300																		
Upgrade Motor Control Center	3.98%	05/15/02	Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000										
			Interest	8,350	7,754	7,157	6,561	5,964	5,368	4,772	4,175	3,579	2,982	2,386	1,790	1,193	597											
Corrosion Control Program	3.80%	05/15/02	Principal	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400										
			Interest	7,661	7,114	6,567	6,020	5,472	4,925	4,378	3,831	3,284	2,736	2,189	1,642	1,095	548											
Constitution Avenue	3.70%	11/01/02	Principal	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000									
			Interest	133,344	124,455	115,565	106,676	97,786	88,896	80,007	71,117	62,228	53,338	44,448	35,559	26,669	17,780	8,890										
Spinney Tank	3.73%	12/01/02	Principal	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128									
			Interest	32,506	30,339	28,172	26,005	23,838	21,671	19,504	17,337	15,170	13,003	10,836	8,669	6,502	4,335	2,168										
Madbury Treatment Plant Design	2.49%	06/01/08	Principal	58,128	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
			Interest	32,506	73,242	62,784	59,296	55,808	52,320	48,832	45,344	41,856	38,368	34,880	31,392	27,904	24,416	20,928	17,440	13,952	11,064	6,976	3,488					
Madbury Treatment Plant	3.94%	01/15/09	Principal	-	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000
			Interest	-	404,746	693,850	668,500	643,250	618,000	592,750	567,500	542,250	517,000	491,750	466,500	441,250	416,000	390,750	365,500	340,250	315,000	289,750	264,500	239,250	214,000	188,750	163,500	138,250
Drinking Water SRF Loan	0.72%	12/28/12	Principal																									
			Interest																									
Total Water Fund Issued Debt Principal Due				385,656	427,528	1,318,125	1,322,463	1,569,717	\$1,565,329	\$1,556,049	\$1,522,528	\$1,522,528	\$1,517,528	\$1,517,528	\$1,517,528	\$1,517,528	\$1,517,528	1,488,128	1,190,000	1,190,000	1,190,000	1,190,000	1,190,000	1,190,000	1,190,000	1,190,000	1,190,000	1,190,000
Total Water Fund Issued Debt Interest Due				214,367	847,656	921,429	874,870	1,014,018	887,150	821,943	576,904	569,167	562,427	562,689	498,202	446,313	394,426	340,436	287,390	243,702	200,414	154,876	108,888	62,900	20,400	13,600	6,800	
Total Water Fund-issued Debt				600,023	1,075,178	2,239,555	2,197,333	2,583,735	2,452,479	2,377,992	2,149,432	2,149,432	2,149,432	2,149,432	2,149,432	2,149,432	2,149,432	2,149,432	1,828,564	1,477,590	1,433,792	1,390,414	1,344,876	1,296,888	1,152,900	270,400	263,600	256,800
							971,596																					
							42,422																					

Schedule 4B - Existing Sewer Debt Service

Sewer Fund	Interest Rate	Date Issued	P/I	FY 2006	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
Belt Press	6.80%	08/01/89	Principal	30,000	30,000																							
			Interest	3,050	3,020																							
Peirce Island WWTP Improvement	7.00%	12/01/92	Principal	975,000	975,000	975,000	975,000																					
			Interest	263,250	197,438	131,625	65,813																					
Stormwater Facilities Loan	1.09%	12/01/08	Principal	146,840	146,840	146,840	146,840	146,840																				
			Interest	18,746	6,402	4,602	3,201	1,601																				
Pease WWTP	4.46%	12/21/00	Principal	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	
			Interest	172,195	157,845	143,496	129,146	114,797	100,447	86,098	71,748	57,399	43,049	28,700	14,350													
Sewer Projects Phase 1	3.98%	06/11/02	Principal	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	
			Interest	117,250	117,447	117,643	117,839	118,035	118,231	118,427	118,623	118,819	119,015	119,211	119,407	119,603	119,800	120,000	120,200	120,400	120,600	120,800	121,000	121,200	121,400	121,600	121,800	
Sewer Projects Phase 2	3.69%	05/04/05	Principal	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	
			Interest	278,938	262,530	246,122	229,714	213,305	196,897	180,489	164,081	147,673	131,265	114,857	98,449	82,041	65,632	49,224	32,816	16,408								
Sewer Projects Phase 3	3.49%	12/01/08	Principal	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	
			Interest	271,041	182,518	172,911	163,305	153,699	144,093	134,487	124,880	115,274	105,668	96,062	86,456	76,850	67,243	57,637	48,031	38,425	28,819	19,212	9,606					
Lower Court Street Loan	3.49%	12/01/08	Principal	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	
			Interest	26,760	22,816	21,615	20,415	19,214	18,013	16,812	15,611	14,410	13,209	12,008	10,808	9,607	8,406	7,205	6,004	4,803	3,603	2,402	1,201					
Rye Line Pump Station Upgrades	2.95%	01/01/11	Principal			53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	
			Interest			33,522	29,999	28,420	26,841	25,262	23,683	22,105	20,526	18,947	17,368	15,789	14,210	12,631	11,052	9,473	7,894	6,316	4,737	3,158	1,579			
201 Facilities Plan Updates	2.95%	01/01/11	Principal			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
			Interest			35,538	28,044	26,568	25,092	23,616	22,140	20,664	19,188	17,712	16,236	14,760	13,284	11,808	10,332	8,856	7,380	5,904	4,428	2,952	1,476			
LTCP Bartlett St. Area Sewer Ext	3.10%	12/16/11	Principal			264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	
			Interest			159,716	155,998	147,788	139,578	131,367	123,157	114,946	106,736	98,525	90,315	82,104	73,894	65,684	57,473	49,263	41,052	32,842	24,631	16,421	8,210			
P.I.W.W.T.P. Prel. Eng and LTCP Imp	2.85%	12/14/11	Principal			150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
			Interest			107,438	103,688	98,438	91,688	84,188	78,188	74,438	69,938	63,188	55,688	48,438	41,188	34,438	27,688	20,938	14,188	7,438						
SSSES - State Street	1.94%	09/12/12	Principal			50,595																						
			Interest				150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	
LTCP Contract #3B and Cass St Area	3.13%	03/19/12	Principal			400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000		
			Interest			209,981	246,500	234,500	218,500	202,500	186,500	170,500	154,500	138,500	122,500	106,500	90,500	74,500	58,500	42,500	26,500	10,500						
Total Sewer Fund Issued Debt Principal Due				2,474,599	2,474,599	2,548,084	2,812,596	2,537,639	52,390,799	52,390,799	52,390,799	52,390,799	52,390,799	52,390,799	2,390,799	2,069,349	2,069,349	1,672,738	1,672,738	1,672,738	1,227,832	1,227,832	1,227,832	917,997	917,998	814,512	550,000	
Total Sewer Fund Issued Debt Interest Due				1,171,240	958,016	897,274	887,226	1,216,149	51,123,788	51,040,995	5952,700	5863,656	5776,111	690,818	604,772	516,478	441,783	368,587	313,607	262,126	209,146	170,886	131,845	92,616	64,101	35,210	9,000	
Total Sewer Fund-Issued Debt				3,645,838	3,432,614	3,445,358	3,800,322	3,753,788	103,514,587	103,431,794	61,943,499	60,454,455	58,166,910	53,291,617	2,995,571	2,585,827	2,511,131	2,041,325	1,986,345	1,934,864	1,436,978	1,398,718	1,359,677	1,010,613	982,098	849,722	559,000	
								124,0678																				
								24,529																				

Schedule 5A - Water Capital Improvement Plan

Bond Summary	Bond W1	Bond W2	Bond W3	Bond W4	Bond W5	Bond W6	Bond W7	Bond W8	Bond W9	Bond W10
Total Bond Amount	\$ 3,300,000	\$ 3,000,000	\$ 2,800,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000

Water Projects	Cash	Bond	Associated Bond	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Annual Water Line Replacement	100%	0%	100% Cash	\$1,800,000	\$500,000	\$500,000	\$500,000								
Stage Two Disinfection By-Product Rule	100%	0%	100% Cash	\$50,000	\$424,000	\$500,000	\$500,000								
Maplewood Ave Waterline Replacement	0%	100%	Bond W1		\$3,300,000										
Osprey Landing Water Tank Replacement	100%	0%	100% Cash	\$100,000											
Hobbs Hill Landing Water Tank Replacement	0%	100%	Bond W3		\$2,800,000										
Well Stations Improvements	100%	0%	100% Cash	\$100,000	\$150,000	\$150,000									
New Castle Water Line Improvements	100%	0%	100% Cash	\$40,000											
New Castle Water Line Improvements	0%	100%	Bond W2		\$3,000,000										
Water System Pressure and Storage Improvements	100%	0%	100% Cash	\$50,000											
Water System Pressure and Storage Improvements	0%	100%	Bond W4		\$500,000										
Water System Pressure and Storage Improvements	0%	100%	Bond W5			\$500,000									
Water System Pressure and Storage Improvements	0%	100%	Bond W6				\$500,000								
Rolling Stock	100%	0%	100% Cash	\$190,000	\$35,000	\$189,000	\$55,000								
Budgeted Future Capital Projects	25%	75%	Bond W7					\$1,500,000							
Budgeted Future Capital Projects	25%	75%	Bond W8						\$1,500,000						
Budgeted Future Capital Projects	25%	75%	Bond W9							\$1,500,000					
Budgeted Future Capital Projects	25%	75%	Bond W10								\$1,500,000				
Budgeted Future Capital Projects	25%	75%	100% Cash									\$1,500,000			
Budgeted Future Capital Projects	25%	75%	100% Cash										\$1,500,000		
Budgeted Future Capital Projects	25%	75%	100% Cash											\$1,500,000	
Budgeted Future Capital Projects	25%	75%	100% Cash												\$1,500,000
Budgeted Future Capital Projects	100%	0%	100% Cash												
Budgeted Future Capital Projects	100%	0%	100% Cash												
Total Capital Water Projects				\$2,330,000	\$10,709,000	\$1,839,000	\$1,555,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Total Cash Funded				\$ 2,330,000	\$ 1,109,000	\$ 1,339,000	\$ 1,055,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Total Bond Funded				\$ -	\$ 9,600,000	\$ 500,000	\$ 500,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000

Schedule 5B - Sewer Capital Improvement Plan

Bond Summary	Bond S1	Bond S2	Bond S3	Bond S4	Bond S5	Bond S6	Bond S7	Bond S8	Bond S9	Bond S10
Total Bond Amount	\$ 6,000,000	\$ 4,500,000	\$ 2,500,000	\$ 40,000,000	\$ 20,000,000	\$ 500,000	\$ 3,500,000	\$ 500,000	\$ 5,500,000	\$ 1,125,000

Sewer Projects	Cash	Bond	Associated Bond	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Fleet Street Utilities Upgrade	100%	0%	100% Cash	\$80,000											
Fleet Street Utilities Upgrade	0%	100%	Bond S6		\$500,000										
P.I.W.W.T.P. Upgrades	0%	100%	Bond S3	\$2,500,000											
P.I.W.W.T.P. Upgrades	0%	100%	Bond S4		\$40,000,000										
P.I.W.W.T.P. Upgrades	0%	100%	Bond S5			\$20,000,000									
Pease Wastewater Treatment Plant Upgrades	0%	100%	Bond S7	\$3,500,000											
Annual Sewer Line Replacement	100%	0%	100% Cash	\$750,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000					
Maplewood Ave. Sewer Line	100%	0%	100% Cash		\$500,000										
Lafayette Rd Pumping Station Upgrade	100%	0%	100% Cash	\$50,000											
Lafayette Rd Pumping Station Upgrade	0%	100%	Bond S8		\$500,000										
Mechanic St. Pumping Station Upgrade	0%	100%	Bond S9		\$500,000	\$5,000,000									
Rolling Stock	100%	0%	100% Cash	\$56,000	\$135,000	\$130,000		\$135,000							
LTCP Contract #3A	0%	100%	Bond S1	\$6,000,000											
LTCP Contract #3C	0%	100%	Bond S2	\$4,500,000											
Budgeted Future Capital Projects	25%	75%	Bond S10							\$ 1,500,000					
Budgeted Future Capital Projects	25%	75%	100% Cash								\$ 1,500,000				
Budgeted Future Capital Projects	25%	75%	100% Cash									\$ 1,500,000			
Budgeted Future Capital Projects	50%	50%	100% Cash										\$ 1,500,000		
Budgeted Future Capital Projects	50%	50%	100% Cash											\$ 1,500,000	
Budgeted Future Capital Projects	100%	0%	100% Cash												\$ 1,500,000
Budgeted Future Capital Projects	100%	0%	100% Cash												
Budgeted Future Capital Projects	100%	0%	100% Cash												
Budgeted Future Capital Projects	100%	0%	100% Cash												
Budgeted Future Capital Projects	100%	0%	100% Cash												
Total Capital Sewer Projects				\$17,436,000	\$42,635,000	\$25,630,000	\$500,000	\$635,000	\$500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
		Total Cash Funded		\$ 936,000	\$ 1,135,000	\$ 630,000	\$ 500,000	\$ 635,000	\$ 500,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 750,000	\$ 750,000	\$ 1,500,000
		Total Bond Funded		\$ 16,500,000	\$ 41,500,000	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000	\$ 1,125,000	\$ 750,000	\$ 750,000	\$ -

Schedule 6A - Projected Water Debt Service Payments

	Bond W1	Bond W2	Bond W3	Bond W4	Bond W5	Bond W6	Bond W7	Bond W8	Bond W9	Bond W10
Total Bond Funded Amount	\$3,300,000	\$3,000,000	\$2,800,000	\$500,000	\$500,000	\$500,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000
Associated Project	Maplewood Ave Waterline Replacement	New Castle Water Line Improvements	Hobbs Hill Landing Water Tank Replacement	Water System Pressure and Storage Improvements	Water System Pressure and Storage Improvements	Water System Pressure and Storage Improvements	Budgeted Future Capital Projects	Budgeted Future Capital Projects	Budgeted Future Capital Projects	Budgeted Future Capital Projects
Year of Issue Interest Payment	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Year of Issue	FY 2015	FY 2015	FY 2015	FY 2015	FY 2016	FY 2017	FY 2019	FY 2020	FY 2021	FY 2022
Interest Rate on Borrowings	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Debt Maturity	20	20	20	20	20	20	20	20	20	20
Debt Admin. Expense (% of Principal)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

Water Projected Debt Payments	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	\$ -	\$ -	\$ 180,000	\$ 840,375	\$ 865,656	\$ 880,625	\$ 881,844	\$ 959,352	\$ 1,034,750	\$ 1,108,039	\$ 1,158,125	\$ 1,129,813

Payment Schedule	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Bond W1 Payment Number			0	1	2	3	4	5	6	7	8	9
Principal	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000
Interest	\$ -	\$ -	\$ 61,875	\$ 120,656	\$ 114,469	\$ 108,281	\$ 102,094	\$ 95,906	\$ 89,719	\$ 83,531	\$ 77,344	\$ 71,156
Total Bond Payment	\$ -	\$ -	\$ 61,875	\$ 285,656	\$ 279,469	\$ 273,281	\$ 267,094	\$ 260,906	\$ 254,719	\$ 248,531	\$ 242,344	\$ 236,156
Outstanding Principal	\$ -	\$ -	\$ 3,300,000	\$ 3,300,000	\$ 3,135,000	\$ 2,970,000	\$ 2,805,000	\$ 2,640,000	\$ 2,475,000	\$ 2,310,000	\$ 2,145,000	\$ 1,980,000
Bond W2 Payment Number			0	1	2	3	4	5	6	7	8	9
Principal	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Interest	\$ -	\$ -	\$ 56,250	\$ 109,688	\$ 104,063	\$ 98,438	\$ 92,813	\$ 87,188	\$ 81,563	\$ 75,938	\$ 70,313	\$ 64,688
Total Bond Payment	\$ -	\$ -	\$ 56,250	\$ 259,688	\$ 254,063	\$ 248,438	\$ 242,813	\$ 237,188	\$ 231,563	\$ 225,938	\$ 220,313	\$ 214,688
Outstanding Principal	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 2,850,000	\$ 2,700,000	\$ 2,550,000	\$ 2,400,000	\$ 2,250,000	\$ 2,100,000	\$ 1,950,000	\$ 1,800,000
Bond W3 Payment Number			0	1	2	3	4	5	6	7	8	9
Principal	\$ -	\$ -	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Interest	\$ -	\$ -	\$ 52,500	\$ 102,375	\$ 97,125	\$ 91,875	\$ 86,625	\$ 81,375	\$ 76,125	\$ 70,875	\$ 65,625	\$ 60,375
Total Bond Payment	\$ -	\$ -	\$ 52,500	\$ 242,375	\$ 237,125	\$ 231,875	\$ 226,625	\$ 221,375	\$ 216,125	\$ 210,875	\$ 205,625	\$ 200,375
Outstanding Principal	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000	\$ 2,660,000	\$ 2,520,000	\$ 2,380,000	\$ 2,240,000	\$ 2,100,000	\$ 1,960,000	\$ 1,820,000	\$ 1,680,000
Bond W4 Payment Number			0	1	2	3	4	5	6	7	8	9
Principal	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594	\$ 12,656	\$ 11,719	\$ 10,781
Total Bond Payment	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656	\$ 36,719	\$ 35,781
Outstanding Principal	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000	\$ 325,000	\$ 300,000
Bond W5 Payment Number			0	1	2	3	4	5	6	7	8	
Principal	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ -	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594	\$ 12,656	\$ 11,719
Total Bond Payment	\$ -	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656	\$ 36,719
Outstanding Principal	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000	\$ 325,000
Bond W6 Payment Number			0	1	2	3	4	5	6	7		
Principal	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Interest	\$ -	\$ -	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594	\$ 12,656	
Total Bond Payment	\$ -	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656	
Outstanding Principal	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000	
Bond W7 Payment Number			0	1	2	3	4	5				
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,250	\$ 56,250	\$ 56,250	\$ 56,250	\$ 56,250	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 41,133	\$ 39,023	\$ 36,914	\$ 34,805	
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 97,383	\$ 95,273	\$ 93,164	\$ 91,055	
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000	\$ 1,068,750	\$ 1,012,500	\$ 956,250	
Bond W8 Payment Number			0	1	2	3	4					
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,250	\$ 56,250	\$ 56,250	\$ 56,250		
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 41,133	\$ 39,023	\$ 36,914		
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 97,383	\$ 95,273	\$ 93,164		
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000	\$ 1,068,750	\$ 1,012,500		

Schedule 6A - Projected Water Debt Service Payments

	Bond W1	Bond W2	Bond W3	Bond W4	Bond W5	Bond W6	Bond W7	Bond W8	Bond W9	Bond W10
Total Bond Funded Amount	\$3,300,000	\$3,000,000	\$2,800,000	\$500,000	\$500,000	\$500,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000
Associated Project	Maplewood Ave Waterline Replacement	New Castle Water Line Improvements	Hobbs Hill Landing Water Tank Replacement	Water System Pressure and Storage Improvements	Water System Pressure and Storage Improvements	Water System Pressure and Storage Improvements	Budgeted Future Capital Projects	Budgeted Future Capital Projects	Budgeted Future Capital Projects	Budgeted Future Capital Projects
Year of Issue Interest Payment	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Year of Issue	FY 2015	FY 2015	FY 2015	FY 2015	FY 2016	FY 2017	FY 2019	FY 2020	FY 2021	FY 2022
Interest Rate on Borrowings	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Debt Maturity	20	20	20	20	20	20	20	20	20	20
Debt Admin. Expense (% of Principal)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Water Projected Debt Payments	\$ -	\$ -	\$ 180,000	\$ 840,375	\$ 865,656	\$ 880,625	\$ 881,844	\$ 959,352	\$ 1,034,750	\$ 1,108,039	\$ 1,158,125	\$ 1,129,813
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 97,383	\$ 95,273	\$ 93,164	\$ 91,055
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000	\$ 1,068,750	\$ 1,012,500	\$ 956,250
Bond W9 Payment Number									0	1	2	3
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,250	\$ 56,250	\$ 56,250
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 41,133	\$ 39,023	\$ 36,914
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 97,383	\$ 95,273	\$ 93,164
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000	\$ 1,068,750	\$ 1,012,500
Bond W10 Payment Number										0	1	2
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,250	\$ 56,250
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 41,133	\$ 39,023
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 97,383	\$ 95,273
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000	\$ 1,068,750

Schedule 6B - Projected Sewer Debt Service Payments

	Bond S1	Bond S2	Bond S3	Bond S4	Bond S5	Bond S6	Bond S7	Bond S8	Bond S9	Bond S10
Total Bond Funded Amount	\$6,000,000	\$4,500,000	\$2,500,000	\$4,000,000	\$2,000,000	\$500,000	\$3,500,000	\$500,000	\$5,500,000	\$1,125,000
Associated Project	LTCP Contract #3A	LTCP Contract #3C	P.I.W.W.T.P. Upgrades	P.I.W.W.T.P. Upgrades	P.I.W.W.T.P. Upgrades	Fleet Street Utilities Upgrade	Pease Wastewater Treatment Plant Upgrades	Lafayette Rd Pumping Station Upgrade	Mechanic St. Pumping Station Upgrade	Budgeted Future Capital Projects
Year of Issue Interest Payment	NO	NO	YES	YES	YES	YES	YES	YES	YES	YES
Year of Issue	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2015	FY 2014	FY 2015	FY 2018	FY 2023
Interest Rate on Borrowings	3.35%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Debt Maturity	20	20	20	20	20	20	20	20	20	20
Debt Admin. Expense (% of Principal)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Sewer Projected Debt Payments	\$ -	\$ 1,003,151	\$ 2,160,283	\$ 5,285,852	\$ 6,535,483	\$ 6,494,490	\$ 6,723,340	\$ 6,568,909	\$ 6,414,478	\$ 6,260,047	\$ 6,126,710	\$ 6,048,568

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Payment Schedule												
Bond S1 Payment Number	0	1	2	3	4	5	6	7	8	9	10	11
Principal	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Interest	\$ -	\$ 201,120	\$ 191,064	\$ 181,008	\$ 170,952	\$ 160,896	\$ 150,840	\$ 140,784	\$ 130,728	\$ 120,672	\$ 110,616	\$ 100,560
Total Bond Payment	\$ -	\$ 501,120	\$ 491,064	\$ 481,008	\$ 470,952	\$ 460,896	\$ 450,840	\$ 440,784	\$ 430,728	\$ 420,672	\$ 410,616	\$ 400,560
Outstanding Principal	\$ 6,000,000	\$ 6,000,000	\$ 5,700,000	\$ 5,400,000	\$ 5,100,000	\$ 4,800,000	\$ 4,500,000	\$ 4,200,000	\$ 3,900,000	\$ 3,600,000	\$ 3,300,000	\$ 3,000,000
Bond S2 Payment Number	0	1	2	3	4	5	6	7	8	9	10	11
Principal	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Interest	\$ -	\$ 164,531	\$ 156,094	\$ 147,656	\$ 139,219	\$ 130,781	\$ 122,344	\$ 113,906	\$ 105,469	\$ 97,031	\$ 88,594	\$ 80,156
Total Bond Payment	\$ -	\$ 389,531	\$ 381,094	\$ 372,656	\$ 364,219	\$ 355,781	\$ 347,344	\$ 338,906	\$ 330,469	\$ 322,031	\$ 313,594	\$ 305,156
Outstanding Principal	\$ 4,500,000	\$ 4,500,000	\$ 4,275,000	\$ 4,050,000	\$ 3,825,000	\$ 3,600,000	\$ 3,375,000	\$ 3,150,000	\$ 2,925,000	\$ 2,700,000	\$ 2,475,000	\$ 2,250,000
Bond S3 Payment Number	0	1	2	3	4	5	6	7	8	9	10	
Principal	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Interest	\$ -	\$ 46,875	\$ 91,406	\$ 86,719	\$ 82,031	\$ 77,344	\$ 72,656	\$ 67,969	\$ 63,281	\$ 58,594	\$ 53,906	\$ 49,219
Total Bond Payment	\$ -	\$ 46,875	\$ 216,406	\$ 211,719	\$ 207,031	\$ 202,344	\$ 197,656	\$ 192,969	\$ 188,281	\$ 183,594	\$ 178,906	\$ 174,219
Outstanding Principal	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,375,000	\$ 2,250,000	\$ 2,125,000	\$ 2,000,000	\$ 1,875,000	\$ 1,750,000	\$ 1,625,000	\$ 1,500,000	\$ 1,375,000
Bond S4 Payment Number	0	1	2	3	4	5	6	7	8	9		
Principal	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Interest	\$ -	\$ -	\$ 750,000	\$ 1,462,500	\$ 1,387,500	\$ 1,312,500	\$ 1,237,500	\$ 1,162,500	\$ 1,087,500	\$ 1,012,500	\$ 937,500	\$ 862,500
Total Bond Payment	\$ -	\$ -	\$ 750,000	\$ 3,462,500	\$ 3,387,500	\$ 3,312,500	\$ 3,237,500	\$ 3,162,500	\$ 3,087,500	\$ 3,012,500	\$ 2,937,500	\$ 2,862,500
Outstanding Principal	\$ -	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 38,000,000	\$ 36,000,000	\$ 34,000,000	\$ 32,000,000	\$ 30,000,000	\$ 28,000,000	\$ 26,000,000	\$ 24,000,000
Bond S5 Payment Number	0	1	2	3	4	5	6	7	8			
Principal	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Interest	\$ -	\$ -	\$ -	\$ 375,000	\$ 731,250	\$ 693,750	\$ 656,250	\$ 618,750	\$ 581,250	\$ 543,750	\$ 506,250	\$ 468,750
Total Bond Payment	\$ -	\$ -	\$ -	\$ 375,000	\$ 1,731,250	\$ 1,693,750	\$ 1,656,250	\$ 1,618,750	\$ 1,581,250	\$ 1,543,750	\$ 1,506,250	\$ 1,468,750
Outstanding Principal	\$ -	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000	\$ 19,000,000	\$ 18,000,000	\$ 17,000,000	\$ 16,000,000	\$ 15,000,000	\$ 14,000,000	\$ 13,000,000
Bond S6 Payment Number	0	1	2	3	4	5	6	7	8	9		
Principal	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594	\$ 12,656	\$ 11,719	\$ 10,781
Total Bond Payment	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656	\$ 36,719	\$ 35,781
Outstanding Principal	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000	\$ 325,000	\$ 300,000
Bond S7 Payment Number	0	1	2	3	4	5	6	7	8	9	10	
Principal	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Interest	\$ -	\$ 65,625	\$ 127,969	\$ 121,406	\$ 114,844	\$ 108,281	\$ 101,719	\$ 95,156	\$ 88,594	\$ 82,031	\$ 75,469	\$ 68,906
Total Bond Payment	\$ -	\$ 65,625	\$ 302,969	\$ 296,406	\$ 289,844	\$ 283,281	\$ 276,719	\$ 270,156	\$ 263,594	\$ 257,031	\$ 250,469	\$ 243,906
Outstanding Principal	\$ -	\$ 3,500,000	\$ 3,500,000	\$ 3,325,000	\$ 3,150,000	\$ 2,975,000	\$ 2,800,000	\$ 2,625,000	\$ 2,450,000	\$ 2,275,000	\$ 2,100,000	\$ 1,925,000
Bond S8 Payment Number	0	1	2	3	4	5	6	7	8	9		
Principal	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594	\$ 12,656	\$ 11,719	\$ 10,781	

Schedule 6B - Projected Sewer Debt Service Payments

	Bond S1	Bond S2	Bond S3	Bond S4	Bond S5	Bond S6	Bond S7	Bond S8	Bond S9	Bond S10
Total Bond Funded Amount	\$6,000,000	\$4,500,000	\$2,500,000	\$40,000,000	\$20,000,000	\$500,000	\$3,500,000	\$500,000	\$5,500,000	\$1,125,000
Associated Project	LTCP Contract #3A	LTCP Contract #3C	P.I.W.W.T.P. Upgrades	P.I.W.W.T.P. Upgrades	P.I.W.W.T.P. Upgrades	Fleet Street Utilities Upgrade	Pease Wastewater Treatment Plant Upgrades	Lafayette Rd Pumping Station Upgrade	Mechanic St. Pumping Station Upgrade	Budgeted Future Capital Projects
Year of Issue Interest Payment	NO	NO	YES	YES	YES	YES	YES	YES	YES	YES
Year of Issue	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2015	FY 2014	FY 2015	FY 2018	FY 2023
Interest Rate on Borrowings	3.35%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Debt Maturity	20	20	20	20	20	20	20	20	20	20
Debt Admin. Expense (% of Principal)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Sewer Projected Debt Payments	\$ -	\$ 1,003,151	\$ 2,160,283	\$ 5,285,852	\$ 6,535,483	\$ 6,494,490	\$ 6,723,340	\$ 6,568,909	\$ 6,414,478	\$ 6,260,047	\$ 6,126,710	\$ 6,048,568
Total Bond Payment	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656	\$ 36,719	\$ 35,781
Outstanding Principal	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000	\$ 325,000	\$ 300,000
Bond S9 Payment Number						0	1	2	3	4	5	6
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,125	\$ 201,094	\$ 190,781	\$ 180,469	\$ 170,156	\$ 159,844	\$ 149,531
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,125	\$ 476,094	\$ 465,781	\$ 455,469	\$ 445,156	\$ 434,844	\$ 424,531
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000	\$ 5,500,000	\$ 5,225,000	\$ 4,950,000	\$ 4,675,000	\$ 4,400,000	\$ 4,125,000
Bond S10 Payment Number											0	1
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,250
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 41,133
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,094	\$ 97,383
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000

Schedule 7 - Fixed Asset Listing

Current Year	2012	\$15,529,617	\$2,708,123	17.44%	\$19,740,611	\$1,369,128	6.94%
Annual Purchase Price Inflation Factor	3%	\$29,421,741	\$1,973,682	6.71%	\$31,979,580	\$756,000	2.36%
		\$16,355,384	\$8,419,325	51.48%	\$13,928,571	\$9,132,985	65.57%

Schedule 8 - Capital Stabilization Analysis

WATER	Current Year	2012
	CIP Beginning Year	2015

	Total Replacement Costs	Arrears	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Buildings	\$3,045,800	\$ 3,022,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,619	\$ -
Proposed Funding Schedule*	30	\$ 101,527											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 101,527	\$ 101,527	\$ 101,527	\$ 101,527	\$ 101,527	\$ 101,527	\$ 101,527	\$ 101,527	\$ 101,527	\$ 101,527
Infrastructure	\$8,151,151	\$ 1,182,311	\$ 137,225	\$ 177,697	\$ 184,410	\$ 356,525	\$ 1,065,477	\$ 433,170	\$ 106,548	\$ 272,516	\$ 1,383,072	\$ 2,622,713	\$ 229,487
Proposed Funding Schedule*	30	\$ 271,705											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 271,705	\$ 271,705	\$ 271,705	\$ 271,705	\$ 271,705	\$ 271,705	\$ 271,705	\$ 271,705	\$ 271,705	\$ 271,705
Machinery & Equipment	\$12,523,924	\$ 4,618,312	\$ 392,832	\$ 0	\$ 1,049,690	\$ 0	\$ 136,042	\$ 544,455	\$ 476,564	\$ 612,819	\$ 133,267	\$ 4,559,943	\$ -
Proposed Funding Schedule*	15	\$ 834,928											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 834,928	\$ 834,928	\$ 834,928	\$ 834,928	\$ 834,928	\$ 834,928	\$ 834,928	\$ 834,928	\$ 834,928	\$ 834,928
Total Projected Water Capital Projects		\$ -	\$ 0	\$ 99,160	\$ 0	\$ 153,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160

* Funding Schedule must be a # of years or N/A

SEWER	Current Year	2012
	CIP Beginning Year	2015

	Total Replacement Costs	Arrears	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Buildings	\$3,182,556	\$ 973,931	\$ -	\$ 1,154,898	\$ 400,125	\$ -	\$ -	\$ -	\$ -	\$ 653,603	\$ -	\$ -	\$ -
Proposed Funding Schedule*	30	\$ 106,085											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 106,085	\$ 106,085	\$ 106,085	\$ 106,085	\$ 106,085	\$ 106,085	\$ 106,085	\$ 106,085	\$ 106,085	\$ 106,085
Infrastructure	\$5,163,467	\$ -	\$ -	\$ 0	\$ 5,163,467	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Funding Schedule*	30	\$ 172,116											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116
Machinery & Equipment	\$15,700,925	\$ 4,758,970	\$ 267,402	\$ 16,160	\$ 961,888	\$ 511,686	\$ 541,067	\$ 0	\$ 1,883,483	\$ 1,395,796	\$ 5,115,119	\$ 115,141	\$ 134,213
Proposed Funding Schedule*	15	\$ 1,046,728											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 1,046,728	\$ 1,046,728	\$ 1,046,728	\$ 1,046,728	\$ 1,046,728	\$ 1,046,728	\$ 1,046,728	\$ 1,046,728	\$ 1,046,728	\$ 1,046,728
Total Projected Water Capital Projects		\$ -	\$ 0	\$ 189,929	\$ 694,929	\$ 824,929	\$ 689,929	\$ 824,929	\$ 949,929	\$ 949,929	\$ 949,929	\$ 949,929	\$ 574,929

* Funding Schedule must be a # of years or N/A

Schedule 9A - Miscellaneous Water Revenues

Budget Unit	ACCT. #	WATER REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
50751	335914	STATE AID GRANT PROGRAM	\$ 1,100	\$ 16,300	\$ -	\$ 52,127	\$ 29,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	335915	STATE REVOLVING LOAN PRGM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	335921	HOUSEHOLD HAZARDOUS WASTE	\$ 6,696	\$ 969	\$ 3,392	\$ 6,016	\$ 1,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	340994	PAYBACK FROM SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	340995	PAYBACK FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	340997	REV FROM SPECIAL AGRMNTS	\$ 20,515	\$ 20,515	\$ 28,399	\$ 20,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	342301	FIRE SERVICES	\$ 200,588	\$ 195,832	\$ 184,688	\$ 207,729	\$ 210,051	\$ 201,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000
50751	342302	HYDRANT RENTAL INCOME	\$ 107,200	\$ 107,200	\$ 107,200	\$ 104,000	\$ 104,000	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500
50751	342303	BACKFLOW TESTING	\$ 99,218	\$ 92,499	\$ 95,621	\$ 84,770	\$ 104,846	\$ 85,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
50751	342304	SERVICE CHARGES-SPECIAL	\$ 44,392	\$ 38,747	\$ 25,980	\$ 24,212	\$ 23,182	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
50751	342305	JOB WORKED SERVICE	\$ 127,767	\$ 79,792	\$ 67,958	\$ 62,702	\$ 107,459	\$ 70,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
50751	342306	COST OF SALES	\$ (69,921)	\$ (56,500)	\$ (31,623)	\$ (44,586)	\$ (55,663)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	342307	MISCELLANEOUS	\$ 11,365	\$ 6,937	\$ 7,307	\$ 2,063	\$ 23,193	\$ 45,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
50751	342308	PENALTY INCOME	\$ 9,643	\$ 7,482	\$ 10,118	\$ (80)	\$ (40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	342311	RAIN BARRELS SALES	\$ -	\$ -	\$ 21,060	\$ 5,760	\$ 2,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	350111	SALE - MUNICIPAL PROPERTY	\$ -	\$ 12,774	\$ 2,360	\$ 15,500	\$ 8,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	350201	WTR CAPACITY USE SURCHARGE	\$ 69,030	\$ 34,949	\$ 55,380	\$ 33,336	\$ 47,121	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
50751	350201	INTEREST ON INVESTMENTS	\$ 59,122	\$ 16,496	\$ 23,459	\$ 9,973	\$ 3,945	\$ 8,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
		Revenue from Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
50751	391404	TRANSFER TO CAPITAL PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Water Revenues	\$ 686,715	\$ 573,992	\$ 601,299	\$ 584,037	\$ 611,084	\$ 544,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500
50751	342201	MUNICIPAL	\$ 134,522	\$ 135,155	\$ 144,921	\$ 171,389	\$ 216,312	\$ 191,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	342203	COMMERCIAL TYPE 1	\$ 1,854,738	\$ 1,950,368	\$ 2,363,740	\$ 3,525,550	\$ 3,300,631	\$ 3,128,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	342206	INDUSTRIAL TYPE 1	\$ 477,352	\$ 575,439	\$ 613,955	\$ 1,265,958	\$ 1,706,092	\$ 1,624,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	342208	RESIDENTIAL TYPE 1	\$ 1,996,381	\$ 2,166,526	\$ 3,045,197	\$ 3,464,017	\$ 3,217,876	\$ 3,306,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 4,462,992	\$ 4,827,488	\$ 6,167,813	\$ 8,426,913	\$ 8,440,912	\$ 8,249,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50751	393900	BUDGETARY USE OF FUND BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Schedule 9B - Miscellaneous Sewer Revenues

Budget Unit	ACCT. #	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
SEWER REVENUES																	
51751	331936	FEMA 12/2008 STORM	\$ 9,010														
51751	335914	STATE AID GRANT PROGRAM	\$ 1,457,449	\$ 1,415,578	\$ 1,484,956	\$ 1,315,206	\$ 1,175,373	\$ 423,687	\$ 365,519	\$ 353,609	\$ 341,698	\$ 329,789	\$ 317,879	\$ 305,968	\$ 294,059	\$ 236,937	\$ 229,101
51751	335915	STATE REVOLVING LOAN PRGM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	335916	STATE AID GRANT PEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	335921	HOUSEHOLD HAZARDOUS WASTE	\$ -	\$ 6,525	\$ 6,758	\$ 3,747	\$ 725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	340993	PEASE REIMBURS SEWER LOAN	\$ 67,485	\$ -	\$ 57,103	\$ 46,720	\$ 41,529	\$ 36,338	\$ 31,147	\$ 25,956	\$ 20,764	\$ 15,573	\$ 10,382	\$ 5,191	\$ -	\$ -	\$ -
51751	340994	PAVBACK FROM SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	340997	REV FROM SPECIAL AGRMNTS	\$ 246,781	\$ 225,204	\$ 1,117,178	\$ 135,830	\$ 35,859	\$ 28,931	\$ 25,497	\$ 21,898	\$ 18,126	\$ 14,173	\$ 10,031	\$ 5,689	\$ 1,199	\$ -	\$ -
51751	343301	PERMITS	\$ 2,318	\$ -	\$ 500	\$ 1,995	\$ 2,085	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
51751	343302	RESTAURANT TESTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343303	SEPTAGE	\$ 98,653	\$ 117,529	\$ 117,343	\$ 145,850	\$ 163,538	\$ 130,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
51751	343304	SERVICE CHARGES-SPECIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343305	JOB WORKED SERVICES	\$ 26,533	\$ 6,845	\$ 5,621	\$ -	\$ 108	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
51751	343306	COST OF SALES	\$ (21,859)	\$ (5,367)	\$ (2,702)	\$ -	\$ (61)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343307	MISCELLANEOUS	\$ 11,689	\$ 11,026	\$ 12,306	\$ 35,909	\$ 11,860	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
51751	343308	PENALTY INCOME	\$ 10,341	\$ 8,444	\$ 7,720	\$ (36)	\$ (38)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343311	SWR CAPACITY USE SURCHARGE	\$ 62,001	\$ 41,053	\$ 69,236	\$ 25,976	\$ 52,938	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
51751	350100	SALE - MUNICIPAL PROPERTY	\$ (34,585)	\$ 14,255	\$ -	\$ 19,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	350201	INTEREST ON INVESTMENTS	\$ 305,978	\$ 70,581	\$ 10,186	\$ 9,332	\$ 7,338	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
51751	350905	GREAT BAY ESTUARY	\$ -	\$ -	\$ -	\$ 98,273	\$ 351,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	350921	MISC REVENUE	\$ 1,256	\$ -	\$ 17,921	\$ -	\$ -	\$ 337,527	\$ 337,527	\$ 337,527	\$ 337,527	\$ 337,527	\$ 337,527	\$ 337,527	\$ 337,527	\$ 337,527	\$ 337,527
Revenue from Other Sources																	
51751	393900	TRANSFER TO CAPITAL PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	393900	BUDGETARY USE OF FUND BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sewer Revenues			\$ 2,234,039	\$ 1,920,683	\$ 2,886,206	\$ 1,809,222	\$ 1,848,345	\$ 704,647	\$ 972,381	\$ 951,681	\$ 930,807	\$ 909,753	\$ 888,510	\$ 867,066	\$ 845,476	\$ 781,964	\$ 774,128
																	\$ 545,027
51751	343101	MUNICIPAL	\$ 83,426	\$ 70,539	\$ 75,435	\$ 83,015	\$ 145,455	\$ 128,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343103	COMMERCIAL TYPE 1	\$ 2,990,096	\$ 2,280,109	\$ 2,296,241	\$ 3,230,705	\$ 3,682,461	\$ 4,170,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343102	OTHER UTILITIES SEWER	\$ 70,092	\$ 118,809	\$ 215,728	\$ 257,489	\$ 379,910	\$ 339,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343106	INDUSTRIAL TYPE 1	\$ 473,324	\$ 537,310	\$ 677,255	\$ 657,355	\$ 2,001,775	\$ 1,578,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343108	RESIDENTIAL TYPE 1	\$ 2,677,349	\$ 2,490,512	\$ 2,535,388	\$ 2,793,225	\$ 3,982,882	\$ 4,171,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 6,294,287	\$ 5,497,279	\$ 5,800,048	\$ 7,021,789	\$ 10,192,483	\$ 10,389,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
																	1.93%

Sewer Revenues from Debt Service

Sewer Issued Debt Related Revenues																	
			\$ 854,731	\$ 809,302	\$ 763,873	\$ 718,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 53,517	\$ 50,672	\$ 47,828	\$ 44,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 5,823	\$ 5,514	\$ 5,204	\$ 4,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 140,484	\$ 136,400	\$ 132,316	\$ 128,233	\$ 124,148	\$ 170,065	\$ 115,981	\$ 111,897	\$ 107,814	\$ 103,730	\$ 99,646	\$ 95,563	\$ 91,481	\$ 87,400	\$ 83,317
			\$ -	\$ -	\$ -	\$ 163,009	\$ 157,819	\$ 152,627	\$ 147,436	\$ 142,246	\$ 137,054	\$ 131,863	\$ 126,672	\$ 121,481	\$ 116,290	\$ 111,100	\$ 105,909
			\$ 113,631	\$ 110,787	\$ 107,883	\$ 104,979	\$ 102,075	\$ 99,171	\$ 96,267	\$ 93,363	\$ 90,459	\$ 87,556	\$ 84,652	\$ 81,748	\$ 78,844	\$ 75,940	\$ 73,036
			\$ 217,153	\$ 212,231	\$ 207,309	\$ 202,386	\$ 197,464	\$ 192,541	\$ 187,619	\$ 182,696	\$ 177,774	\$ 172,851	\$ 167,928	\$ 163,006	\$ 158,084	\$ 153,161	\$ 148,238
Total			\$ 1,385,339	\$ 1,324,906	\$ 1,264,413	\$ 1,366,930	\$ 581,506	\$ 564,404	\$ 547,303	\$ 530,202	\$ 513,101	\$ 496,000	\$ 478,898	\$ 461,798	\$ 444,694	\$ 427,592	\$ 410,490

Schedule 10 - Revenue Requirements

Water Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Operating Costs											
Total Operating Expenses	\$4,598,664	\$4,767,674	\$4,869,270	\$5,074,106	\$5,267,651	\$5,494,402	\$5,731,882	\$5,986,892	\$6,247,515	\$6,520,616	\$6,806,842
Operating Reserve Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Cost	\$4,598,664	\$4,767,674	\$4,869,270	\$5,074,106	\$5,267,651	\$5,494,402	\$5,731,882	\$5,986,892	\$6,247,515	\$6,520,616	\$6,806,842
Capital Costs											
Existing Debt Service Payments	\$2,583,735	\$2,452,479	\$2,377,992	\$2,279,432	\$2,214,695	\$2,149,955	\$2,080,217	\$2,015,730	\$1,963,841	\$1,911,954	\$1,828,564
Cash Funded Capital Projects	\$1,842,000	\$2,330,000	\$1,109,000	\$1,339,000	\$1,055,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
Projected Debt Service Expense	\$0	\$0	\$180,000	\$840,375	\$865,656	\$880,625	\$881,844	\$959,352	\$1,034,750	\$1,108,039	\$1,158,125
Capital Stabilization	\$0	\$0	\$99,160	\$0	\$153,160	\$833,160	\$833,160	\$833,160	\$833,160	\$833,160	\$833,160
Total Capital Expenses	\$4,425,735	\$4,782,479	\$3,766,152	\$4,458,807	\$4,288,511	\$4,238,740	\$4,170,221	\$4,183,242	\$4,206,751	\$4,228,153	\$4,194,849
Total Revenue Requirement	\$9,024,399	\$9,550,153	\$8,635,422	\$9,532,913	\$9,556,162	\$9,733,142	\$9,902,103	\$10,170,134	\$10,454,266	\$10,748,769	\$11,001,691
Less Miscellaneous Other Revenues	\$544,500	\$590,500	\$590,500	\$590,500	\$590,500	\$590,500	\$590,500	\$590,500	\$590,500	\$590,500	\$590,500
Water Net Revenue Requirement	\$8,479,899	\$8,959,653	\$8,044,922	\$8,942,413	\$8,965,662	\$9,142,642	\$9,311,603	\$9,579,634	\$9,863,766	\$10,158,269	\$10,411,191
Debt Service As % of Total Revenue Requirements	28.63%	25.68%	29.62%	32.73%	32.23%	31.14%	29.91%	29.25%	28.68%	28.10%	27.15%
Sewer Fund											
Operating Costs											
Total Operating Expenses	\$6,517,565	\$6,784,329	\$6,783,558	\$7,046,563	\$8,717,675	\$8,898,360	\$9,103,533	\$9,554,291	\$9,966,796	\$10,482,282	\$10,928,307
Operating Reserve Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Cost	\$6,517,565	\$6,784,329	\$6,783,558	\$7,046,563	\$8,717,675	\$8,898,360	\$9,103,533	\$9,554,291	\$9,966,796	\$10,482,282	\$10,928,307
Capital Costs											
Existing Debt Service Payments	\$3,753,788	\$3,514,588	\$3,431,794	\$3,343,499	\$3,254,455	\$3,166,910	\$3,081,617	\$2,995,571	\$2,585,827	\$2,511,131	\$2,041,325
Cash Funded Capital Projects	\$1,086,000	\$936,000	\$1,135,000	\$630,000	\$500,000	\$635,000	\$500,000	\$375,000	\$375,000	\$375,000	\$750,000
Projected Debt Service Expense	\$0	\$1,003,151	\$2,160,283	\$5,285,852	\$6,535,483	\$6,494,490	\$6,723,340	\$6,568,909	\$6,414,478	\$6,260,047	\$6,126,710
Capital Stabilization	\$0	\$0	\$189,929	\$694,929	\$824,929	\$689,929	\$824,929	\$949,929	\$949,929	\$949,929	\$74,929
Total Capital Expenses	\$4,839,788	\$5,453,739	\$6,917,006	\$9,954,280	\$11,114,868	\$10,986,329	\$11,129,886	\$10,889,410	\$10,325,234	\$10,096,107	\$9,492,964
Total Revenue Requirement	\$11,357,353	\$12,238,068	\$13,700,564	\$17,000,843	\$19,832,543	\$19,884,689	\$20,233,419	\$20,443,700	\$20,292,030	\$20,578,390	\$20,421,270
Less Miscellaneous Other Revenues	\$704,647	\$972,381	\$951,681	\$930,807	\$909,753	\$888,510	\$867,066	\$845,476	\$781,964	\$774,128	\$545,027
Net Revenue Requirement	\$10,652,706	\$11,265,687	\$12,748,883	\$16,070,036	\$18,922,790	\$18,996,179	\$19,366,353	\$19,598,224	\$19,510,066	\$19,804,262	\$19,876,243
Debt Service As % of Total Revenue Requirements	33.05%	36.92%	40.82%	50.76%	49.36%	48.59%	48.46%	46.78%	44.35%	42.62%	40.00%

Schedule 11 - Financial Plan

Water Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements	\$ 8,479,899	\$8,959,653	\$8,044,922	\$8,942,413	\$8,965,662	\$9,142,642	\$ 9,311,603	\$ 9,579,634	\$ 9,863,766	\$ 10,158,269	\$ 10,411,191
Current Revenues with Current Rate Structure	\$ 8,249,927	\$8,167,428	\$8,167,428	\$8,167,428	\$8,167,428	\$8,167,428	\$ 8,167,428	\$ 8,167,428	\$ 8,167,428	\$ 8,167,428	\$ 8,167,428
Surplus / (Shortfall)	(\$229,972)	(\$792,225)	\$122,506	(\$774,985)	(\$798,235)	(\$975,214)	(\$1,144,175)	(\$1,412,206)	(\$1,696,338)	(\$1,990,841)	(\$2,243,763)
Cumulative Surplus / (Shortfall)		(\$792,225)	(\$669,720)	(\$1,444,705)	(\$2,242,939)	(\$3,218,154)	(\$4,362,328)	(\$5,774,534)	(\$7,470,873)	(\$9,461,714)	(\$11,705,477)
Financial Plan - Recommended Annual Revenue Increases		0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	3.00%	3.00%	3.00%
Total Revenues Collected Under Financial Plan		\$8,049,803	\$8,267,271	\$8,488,873	\$8,718,180	\$8,964,461	\$9,217,720	\$9,569,703	\$9,839,143	\$10,124,814	\$10,421,419
Surplus / (Shortfall)		(\$909,850)	\$222,348	(\$453,540)	(\$247,483)	(\$178,181)	(\$93,883)	(\$9,931)	(\$24,623)	(\$33,455)	\$10,228
End of Year Total Cash Balance		\$2,562,864	\$2,785,212	\$2,331,672	\$2,084,190	\$1,906,009	\$1,812,125	\$1,802,194	\$1,777,572	\$1,744,117	\$1,754,345
% of Annual Budget (Target > 30%)		29%	35%	26%	23%	21%	19%	19%	18%	17%	17%
Sewer Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements	\$ 10,652,706	\$11,265,687	\$12,748,883	\$16,070,036	\$18,922,790	\$18,996,179	\$ 19,366,353	\$ 19,598,224	\$ 19,510,066	\$ 19,804,262	\$ 19,876,243
Current Revenues with Current Rate Structure	\$ 11,619,431	\$ 11,619,431	\$11,619,431	\$11,619,431	\$11,619,431	\$11,619,431	\$ 11,619,431	\$ 11,619,431	\$ 11,619,431	\$ 11,619,431	\$ 11,619,431
Surplus / (Shortfall)	\$966,725	\$353,744	(\$1,129,452)	(\$4,450,605)	(\$7,303,359)	(\$7,376,748)	(\$7,746,922)	(\$7,978,793)	(\$7,890,635)	(\$8,184,831)	(\$8,256,812)
Cumulative Surplus / (Shortfall)		\$353,744	(\$775,708)	(\$5,226,313)	(\$12,529,672)	(\$19,906,419)	(\$27,653,341)	(\$35,632,134)	(\$43,522,769)	(\$51,707,600)	(\$59,964,412)
Financial Plan - Recommended Annual Revenue Increases		12.00%	11.00%	10.00%	5.00%	5.00%	5.00%	5.00%	2.00%	1.00%	1.00%
Total Revenues Collected Under Financial Plan		\$13,100,513	\$14,498,250	\$15,896,892	\$16,641,749	\$17,444,396	\$ 18,285,701	\$ 19,167,521	\$ 19,515,643	\$ 19,693,624	\$ 19,878,662
Surplus / (Shortfall)		\$1,834,826	\$1,749,367	(\$173,144)	(\$2,281,041)	(\$1,551,782)	(\$1,080,652)	(\$430,703)	\$5,577	(\$110,637)	\$2,419
End of Year Total Cash Balance		\$8,146,795	\$9,896,162	\$9,723,018	\$7,441,977	\$5,890,194	\$4,809,542	\$4,378,839	\$4,384,416	\$4,273,778	\$4,276,197
% of Annual Budget (Target > 30%)		72%	78%	61%	39%	31%	25%	22%	22%	22%	22%

Schedule 12 - Fire Protection

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Total Revenue Requirements	\$9,550,153	\$8,635,422	\$9,532,913	\$9,556,162	\$9,733,142	\$9,902,103	\$10,170,134	\$10,454,266	\$10,748,769	\$11,001,691
Required Fire Flow	3,500	GPM								
Max Hour Flow	6,375	GPM								
Maine Formula Ratio (1)	1.82									
Fire Projection Allocation (2)	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Annual Total Fire Protection Expenses (Public and Private)	\$955,015	\$863,542	\$953,291	\$955,616	\$973,314	\$990,210	\$1,017,013	\$1,045,427	\$1,074,877	\$1,100,169
Allocated Expenses – Public Fire Protection	\$666,660	\$602,806	\$665,456	\$667,079	\$679,434	\$691,228	\$709,938	\$729,773	\$750,331	\$767,986
Allocated Expenses – Private Fire Protection	\$288,355	\$260,736	\$287,835	\$288,537	\$293,880	\$298,982	\$307,075	\$315,654	\$324,546	\$332,183
Current Private Fire Protection Revenues										
50751 - 342301 - Fire Services	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000
Surplus/(Shortfall)	(\$754,015)	(\$662,542)	(\$752,291)	(\$754,616)	(\$772,314)	(\$789,210)	(\$816,013)	(\$844,427)	(\$873,877)	(\$899,169)
Cumulative Required Breakeven Increase	375.1%	329.6%	374.3%	375.4%	384.2%	392.6%	406.0%	420.1%	434.8%	447.3%
Annual Additional Increases	375.1%	329.6%	374.3%	375.4%	384.2%	392.6%	406.0%	420.1%	434.8%	447.3%

Break-Even Hydrant Fees	\$580	\$640	\$642	\$654	\$665.08	\$683.08	\$702.16	\$721.94	\$738.93
Phased - In Hydrant Fees	\$200	\$250	\$300	\$350	\$400.00	\$450.00	\$500.00	\$550.00	\$600.00
Annual Collected Revenues - Hydrants	\$208,000	\$260,000	\$312,000	\$364,000	\$416,000	\$468,000	\$520,000	\$572,000	\$624,000
Break-Even Monthly Charge per Equivalent Fire Line	\$0.43	\$0.48	\$0.48	\$0.49	\$0.50	\$0.51	\$0.53	\$0.54	\$0.55
Phased-In Monthly Charge per Equivalent Fire Line					\$0.50	\$0.51	\$0.53	\$0.54	\$0.55
Annual Collected Revenues - Fire Lines	\$211,957	\$236,127	\$260,297	\$284,467	\$308,637	\$307,075	\$315,654	\$324,546	\$332,183

Allocation of Fire Protection Expenses	Number in Service	Demand Factor (3)	Equivalent Connections	Percent of Total Fire Protection Costs
Public Fire Service				
Hydrants in Service	1,040	111.31	115,763	
Total Public Hydrants	1,040		115,763	70%
Private Fire Service				
Firelines in Service				
1"	7	1.00	7	
1 1/2"	2	2.90	6	
2"	12	6.19	74	
2 1/2"	0	11.13	0	
3"	2	17.98	36	
4"	38	38.32	1,456	
5"	0	68.91	0	
6"	168	111.31	18,700	
8"	74	237.21	17,553	
10"	19	426.58	8,105	
12"	6	689.04	4,134	
Subtotal	229		50,072	30%
Totals	1,269		165,835	100%

Public Fire Protection Charges	Calculated	Current
Total Public Fire Protection Cost	\$602,806	
Total Public Hydrants	1,040	
Annual Hydrant Charge	\$579.62	\$100.00

Private Fire Protection Charges	Calculated	Current
Total Private Fire Protection Cost	\$260,736	
Fire Line Charge		
Total Fire Line Equivalents	50,072	
Charge Per Equivalent	\$0.43	
Charge Per Line Size	Monthly	Monthly
1"	\$0.43	\$2.55
1 1/2"	\$1.26	\$3.82
2"	\$2.69	\$5.09
2 1/2"	\$4.83	\$7.64
3"	\$7.80	\$12.22
4"	\$16.63	\$19.65
5"	\$29.90	\$33.57
6"	\$48.30	\$57.07
8"	\$102.93	\$121.62
10"	\$185.11	\$218.71
12"	\$299.00	\$353.27
	\$260,736	

	FY 15	FY 16	FY 17	FY 18	FY 19
Phase In					
FY 19	\$0.51				
Revenues Collected	\$211,957	\$236,127	\$260,297	\$284,467	\$308,637

Notes
 (1) - Peak Hour Flow divided by Required Fire Flow
 (2) - Based upon Maine Formula Ratio
 (3) - Line Diameter Raised to 2.63 power

Schedule 13 - Customer and Consumption Information

FY 12 Water Customer Accounts									
	74%	9%	12%	1%	1%	0%	3%		
Meter Size	SF Residential	MF Residential	Commercial	Industrial	Municipal	Other Districts	Irrigation	Total	Meter Size Equivalent
5/8"	5,425	467	414	9	11		132	6,458	1.00
3/4"	2	1	2				3	8	1.00
1"	361	54	155	11	5		100	686	1.67
1 1/2"	72	158	108	16	14		3	371	2.88
2"	28	54	218	26	11		2	339	4.63
3"	7	2	32	9	1			51	7.33
4"	3	3	23	5	6		1	41	13.89
6"	2	1	4	5	1	1		14	24.30
8"	1	1	3	2	1	3		11	33.94
10"						1		1	50.91
Total	5,901	741	959	83	50	5	241	7,980	

Total Units

		4,377							
FY 12 Water Consumption (ccf)	386,897	194,865	555,522	371,706	45,317	62,071	16,073	1,632,451	3.3454064
(1,000 gallons)	289,399	145,759	415,530	278,036	33,897	46,429	12,023		

FY 12 Sewer Customer Accounts								
	74%	12%	13%	1%	0%	0%	0%	
Meter Size	SF Residential	MF Residential	Commercial	Industrial	Municipal	Rye	New Castle	Total
5/8"	4,418	470	381	6	5			5,280
3/4"	3	1	2					6
1"	209	54	136	9	1			409
1 1/2"	23	158	92	13	8			294
2"	6	54	181	23	8			272
3"		2	26	7	1	1	1	38
4"		3	20	2	5			30
6"		1	1	1				3
8"		1	1	2				4
10"								0
Total	4,659	744	840	63	28	1	1	6,336

FY 12 Sewer Usage (cf)	272,501	195,029	392,762	255,348	14,805	3,251	41,674	1,175,370
(1,000 gallons)	203,831	145,882	293,786	191,000	11,074	2,432	31,172	

Schedule 14 - Water Customer and Consumption Projections

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Residential SF												
5/8"	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	361	361	361	361	361	361	361	361	361	361	361	361
1 1/2"	72	72	72	72	72	72	72	72	72	72	72	72
2"	28	28	28	28	28	28	28	28	28	28	28	28
3"	7	7	7	7	7	7	7	7	7	7	7	7
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	2	2	2	2	2	2	2	2	2	2	2	2
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901
Total Equivalents	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542
Annual Consumption (ccf)	386,897	379,159	379,159	378,030	376,816	375,688	375,055	374,422	373,789	373,115	372,790	372,567
Residential MF												
5/8"	467	467	467	467	467	467	467	467	467	467	467	467
3/4"	1	1	1	1	1	1	1	1	1	1	1	1
1"	54	54	54	54	54	54	54	54	54	54	54	54
1 1/2"	158	158	158	158	158	158	158	158	158	158	158	158
2"	54	54	54	54	54	54	54	54	54	54	54	54
3"	2	2	2	2	2	2	2	2	2	2	2	2
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	741	741	741	741	741	741	741	741	741	741	741	741
Total Equivalents	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378
Total Units	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377
Annual Consumption (ccf)	194,865	190,968	190,968	190,399	189,788	189,219	188,901	188,582	188,263	187,924	187,760	187,648
Commercial												
5/8"	414	414	414	414	414	414	414	414	414	414	414	414
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	155	155	155	155	155	155	155	155	155	155	155	155
1 1/2"	108	108	108	108	108	108	108	108	108	108	108	108
2"	218	218	218	218	218	218	218	218	218	218	218	218
3"	32	32	32	32	32	32	32	32	32	32	32	32
4"	23	23	23	23	23	23	23	23	23	23	23	23
6"	4	4	4	4	4	4	4	4	4	4	4	4
8"	3	3	3	3	3	3	3	3	3	3	3	3
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	959	959	959	959	959	959	959	959	959	959	959	959
Total Equivalents	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748
Annual Consumption (ccf)	555,522	544,412	544,412	542,790	541,048	539,427	538,519	537,610	536,701	535,734	535,267	534,947

Schedule 14 - Water Customer and Consumption Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Industrial												
5/8"	9	9	9	9	9	9	9	9	9	9	9	9
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	11	11	11	11	11	11	11	11	11	11	11	11
1 1/2"	16	16	16	16	16	16	16	16	16	16	16	16
2"	26	26	26	26	26	26	26	26	26	26	26	26
3"	9	9	9	9	9	9	9	9	9	9	9	9
4"	5	5	5	5	5	5	5	5	5	5	5	5
6"	5	5	5	5	5	5	5	5	5	5	5	5
8"	2	2	2	2	2	2	2	2	2	2	2	2
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	83	83	83	83	83	83	83	83	83	83	83	83
Total Equivalents	519	519	519	519	519	519	519	519	519	519	519	519
Annual Consumption (ccf)	371,706	364,272	364,272	363,187	362,021	360,937	360,329	359,721	359,112	358,465	358,153	357,939
Municipal												
5/8"	11	11	11	11	11	11	11	11	11	11	11	11
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	5	5	5	5	5	5	5	5	5	5	5	5
1 1/2"	14	14	14	14	14	14	14	14	14	14	14	14
2"	11	11	11	11	11	11	11	11	11	11	11	11
3"	1	1	1	1	1	1	1	1	1	1	1	1
4"	6	6	6	6	6	6	6	6	6	6	6	6
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	50	50	50	50	50	50	50	50	50	50	50	50
Total Equivalents	259	259	259	259	259	259	259	259	259	259	259	259
Annual Consumption (ccf)	45,317	44,411	44,411	44,278	44,136	44,004	43,930	43,856	43,782	43,703	43,665	43,639
Other Districts												
5/8"	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
2"	-	-	-	-	-	-	-	-	-	-	-	-
3"	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	3	3	3	3	3	3	3	3	3	3	3	3
10"	1	1	1	1	1	1	1	1	1	1	1	1
Total Accounts	5	5	5	5	5	5	5	5	5	5	5	5
Annual Consumption (ccf)	62,071	60,830	60,830	60,648	60,454	60,273	60,171	60,070	59,968	59,860	59,808	59,772
Irrigation												
5/8"	132	132	132	132	132	132	132	132	132	132	132	132
3/4"	3	3	3	3	3	3	3	3	3	3	3	3
1"	100	100	100	100	100	100	100	100	100	100	100	100
1 1/2"	3	3	3	3	3	3	3	3	3	3	3	3
2"	2	2	2	2	2	2	2	2	2	2	2	2
3"	-	-	-	-	-	-	-	-	-	-	-	-
4"	1	1	1	1	1	1	1	1	1	1	1	1
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	241	241	241	241	241	241	241	241	241	241	241	241

Schedule 14 - Water Customer and Consumption Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Total Equivalents	334	334	334	334	334	334	334	334	334	334	334	334
Annual Consumption (ccf)	16,073	15,752	15,752	15,705	15,654	15,607	15,581	15,555	15,528	15,500	15,487	15,478

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Residential SF												
5/8"	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418
3/4"	3	3	3	3	3	3	3	3	3	3	3	3
1"	209	209	209	209	209	209	209	209	209	209	209	209
1 1/2"	23	23	23	23	23	23	23	23	23	23	23	23
2"	6	6	6	6	6	6	6	6	6	6	6	6
3"	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659
Total Equivalents	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
Annual Usage (ccf)	272,501	267,051	267,051	266,255	265,401	264,606	264,160	263,714	263,269	262,794	262,565	262,408
Residential MF												
5/8"	470	470	470	470	470	470	470	470	470	470	470	470
3/4"	1	1	1	1	1	1	1	1	1	1	1	1
1"	54	54	54	54	54	54	54	54	54	54	54	54
1 1/2"	158	158	158	158	158	158	158	158	158	158	158	158
2"	54	54	54	54	54	54	54	54	54	54	54	54
3"	2	2	2	2	2	2	2	2	2	2	2	2
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	744	744	744	744	744	744	744	744	744	744	744	744
Total Equivalents	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381
Annual Usage (ccf)	195,029	191,128	191,128	190,559	189,947	189,379	189,060	188,740	188,421	188,082	187,918	187,806
Annual Usage less Irrigation (ccf)	190,392	186,584	186,584	186,028	185,431	184,876	184,564	184,253	183,941	183,610	183,450	183,340
Commercial												
5/8"	381	381	381	381	381	381	381	381	381	381	381	381
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	136	136	136	136	136	136	136	136	136	136	136	136
1 1/2"	92	92	92	92	92	92	92	92	92	92	92	92
2"	181	181	181	181	181	181	181	181	181	181	181	181
3"	26	26	26	26	26	26	26	26	26	26	26	26
4"	20	20	20	20	20	20	20	20	20	20	20	20
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	840	840	840	840	840	840	840	840	840	840	840	840
Total Equivalents	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239
Annual Usage (ccf)	392,762	384,907	384,907	383,760	382,528	381,383	380,740	380,098	379,455	378,771	378,441	378,215
Annual Usage less Irrigation (ccf)	335,740	329,025	329,025	328,045	326,992	326,013	325,464	324,914	324,365	323,781	323,498	323,305

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Industrial												
5/8"	6	6	6	6	6	6	6	6	6	6	6	6
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	9	9	9	9	9	9	9	9	9	9	9	9
1 1/2"	13	13	13	13	13	13	13	13	13	13	13	13
2"	23	23	23	23	23	23	23	23	23	23	23	23
3"	7	7	7	7	7	7	7	7	7	7	7	7
4"	2	2	2	2	2	2	2	2	2	2	2	2
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	2	2	2	2	2	2	2	2	2	2	2	2
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	63	63	63	63	63	63	63	63	63	63	63	63
Total Equivalents	336	336	336	336	336	336	336	336	336	336	336	336
Annual Usage (ccf)	255,348	250,241	250,241	249,496	248,695	247,950	247,532	247,115	246,697	246,252	246,038	245,890
Municipal												
5/8"	5	5	5	5	5	5	5	5	5	5	5	5
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	1	1	1	1	1	1	1	1	1	1	1	1
1 1/2"	8	8	8	8	8	8	8	8	8	8	8	8
2"	8	8	8	8	8	8	8	8	8	8	8	8
3"	1	1	1	1	1	1	1	1	1	1	1	1
4"	5	5	5	5	5	5	5	5	5	5	5	5
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	28	28	28	28	28	28	28	28	28	28	28	28
Total Equivalents	143	143	143	143	143	143	143	143	143	143	143	143
Annual Usage (ccf)	14,805	14,509	14,509	14,466	14,419	14,376	14,352	14,328	14,303	14,278	14,265	14,257
Rye												
5/8"	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
2"	-	-	-	-	-	-	-	-	-	-	-	-
3"	1	1	1	1	1	1	1	1	1	1	1	1
4"	-	-	-	-	-	-	-	-	-	-	-	-
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	1	1	1	1	1	1	1	1	1	1	1	1
Total Equivalents	7	7	7	7	7	7	7	7	7	7	7	7
Annual Usage (ccf)	3,251	3,186	3,186	3,176	3,166	3,157	3,151	3,146	3,141	3,135	3,132	3,131
New Castle												
5/8"	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
2"	-	-	-	-	-	-	-	-	-	-	-	-
3"	1	1	1	1	1	1	1	1	1	1	1	1
4"	-	-	-	-	-	-	-	-	-	-	-	-
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	1	1	1	1	1	1	1	1	1	1	1	1

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Total Equivalents	7	7	7	7	7	7	7	7	7	7	7	7
Annual Usage (ccf)	41,674	40,841	40,841	40,719	40,588	40,467	40,398	40,330	40,262	40,190	40,154	40,130

Schedule 16 - Cost of Service - Water

Operating Data	Average Day/Base (mgd)	Peak Factor %	Maximum Day Requirements (mgd)	Extra Capacity (gpm)	Peaking Factor %	Maximum Hour Requirements (mgd)	Extra Capacity (gpm)	Peaking Factor %	Maximum Hour Requirements (mgd)	Extra Capacity (gpm)
Calculated Treatment Allocation	4.53	133%	7.07	4,875	200%	9.18	6,375	200%	11.00	8,100
Calculated Distribution Allocation		50.0%								23.3%

Operating Cost Allocation	2013 Expenses %	Base		Extra Capacity		Customer Service		Billing
		Max Day (mgd)	Max Hour (mgd)	Max Day (mgd)	Max Hour (mgd)	Metering	Billing	
Engineering Admin Portsmouth	100%	268,542	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Engineering Admin Portsmouth	100%	114,817	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Laboratory Portsmouth	100%	21,830	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Storage Tanks Portsmouth	100%	25,000	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Storage Tanks Pease	100%	5,660	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Booster Station Portsmouth	100%	106,000	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Booster Station Pease	100%	117,126	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Treatment Plant Pease	100%	170,054	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Treatment-Well Portsmouth	100%	45,245	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Admin Portsmouth	100%	278,070	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Admin Pease	100%	36,255	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Admin Portsmouth	100%	4,747	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Crossconnect Pease	100%	198,951	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Mains Portsmouth	100%	77,158	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Service Portsmouth	100%	89,853	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Service Portsmouth	100%	17,280	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Hydrants Portsmouth	100%	49,481	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution-Hydrants Pease	100%	31,474	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Administration Portsmouth	100%	1,425,333	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Administration Pease	100%	195,984	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution Meters Portsmouth	100%	129,932	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Distribution Meters Pease	100%	4,598,664	51.6%	27.3%	7.2%	3.7%	3.7%	10.1%
Total		61,644,032		34,283,242		18,149,264		7,036,244

Capital Cost Allocation	Acquired Cost %	Base	Extra Capacity	Customer Service	Billing
Water System Base Water Location					
Admin	100%	125,016	51.6%	27.3%	7.2%
Distribution	100%	23,949,916	51.6%	27.3%	7.2%
Meters	100%	1,583,315	51.6%	27.3%	7.2%
Pumping	100%	2,827,483	51.6%	27.3%	7.2%
Storage	100%	1,777,530	51.6%	27.3%	7.2%
Supply	100%	27,186,154	51.6%	27.3%	7.2%
Treatment	100%	61,644,032	51.6%	27.3%	7.2%
Total		98,146,046		50,407,107	

Customer Class	Annual Use (1,000 gallons)	Average Day (1,000 gal/day)	Peak Factor %	Maximum Day Requirements (1,000 gal/day)	Extra Capacity (1,000 gal/day)	Peaking Factor %	Maximum Hour Requirements (1,000 gal/day)	Extra Capacity (1,000 gal/day)	Customer Service	Billing
Residential	301,422	826	189%	1,540	714	248%	2,014	1,290	73,704	8,892
Commercial	415,530	1,138	189%	1,698	560	185%	2,214	1,634	8,892	1,108
Industrial	278,036	762	113%	852	91	146%	911	262	83	259
Municipal	33,897	93	149%	139	46	195%	181	43	50	600
Other Districts	46,429	127	132%	142	15	166%	186	44	1	17
Total	1,221,073	3,345	133%	5,117	1,771	200%	6,981	1,574	7,976	11,779

Units of Service	Base	Max Day	Max Hour	Metering	Billing
Total Units	1,221,073	3,345	1,574	11,779	95,712
Operating Cost	\$ 4,598,664	\$ 2,373,409	\$ 332,738	\$ 172,379	\$ 463,678
Capital Cost	\$ 3,777	\$ 709,455	\$ 211,355	\$ 16,633	\$ 9,844
Total Cost of Service	\$ 4,425,325	\$ 2,461,373	\$ 544,151	\$ 189,012	\$ 473,522
Total Cost of Service (\$/unit)	\$ 3,624	\$ 736	\$ 346	\$ 16	\$ 5

Customer Class	Units	Base	Max Day	Max Hour	Metering	Billing	2013 Cost of Service	2013 Cost of Service	2013 Cost of Service	2013 Cost of Service
Residential	73,704	\$ 2,755,935	\$ 6,981	\$ 1,574	\$ 7,976	\$ 11,779	\$ 2,755,935	\$ 6,981	\$ 1,574	\$ 7,976
Commercial	8,892	\$ 1,182,334	\$ 6,09	\$ 1,823	\$ 4,78	\$ 12,13	\$ 1,182,334	\$ 6,09	\$ 1,823	\$ 4,78
Industrial	83	\$ 2,600,623	\$ 4,78	\$ 2,600,623	\$ 4,78	\$ 2,600,623	\$ 2,600,623	\$ 4,78	\$ 2,600,623	\$ 4,78
Municipal	50	\$ 1,262,879	\$ 3,47	\$ 1,262,879	\$ 3,47	\$ 1,262,879	\$ 1,262,879	\$ 3,47	\$ 1,262,879	\$ 3,47
Other Districts	17	\$ 211,867	\$ 4,76	\$ 211,867	\$ 4,76	\$ 211,867	\$ 211,867	\$ 4,76	\$ 211,867	\$ 4,76
Total	95,712	\$ 9,024,399	\$ 3,42	\$ 9,024,399	\$ 3,42	\$ 9,024,399	\$ 9,024,399	\$ 3,42	\$ 9,024,399	\$ 3,42

Schedule 17 - Cost of Service - Sewer

Operating Cost Allocation

O&M Cost Allocations	2013 Expenses		Volume		BOD		Loading TSS		TKN		Customer Service Metering		Billing	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Engineering Admin Portsmouth	100.00%	\$ 559,668	79.17%	\$ 443,071	1.67%	\$ 9,328	1.67%	\$ 9,328	0.83%	\$ 4,664	8.33%	\$ 46,639	8.33%	\$ 46,639
Engineering Admin Pease	100.00%	\$ 42,085	79.17%	\$ 33,317	1.67%	\$ 701	1.67%	\$ 701	0.83%	\$ 351	8.33%	\$ 3,507	8.33%	\$ 3,507
Laboratory Portsmouth	100.00%	\$ 126,225	79.17%	\$ 99,928	1.67%	\$ 2,104	1.67%	\$ 2,104	0.83%	\$ 1,052	8.33%	\$ 10,519	8.33%	\$ 10,519
Laboratory Pease	100.00%	\$ 118,567	79.17%	\$ 93,866	1.67%	\$ 1,976	1.67%	\$ 1,976	0.83%	\$ 988	8.33%	\$ 9,881	8.33%	\$ 9,881
Liftstations - Portsmouth	100.00%	\$ 371,871	100.00%	\$ 371,871	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Liftstation - Mechanic Street	100.00%	\$ 232,658	100.00%	\$ 232,658	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Liftstation - Deer Street	100.00%	\$ 102,661	100.00%	\$ 102,661	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Liftstation - Pease	100.00%	\$ 29,170	100.00%	\$ 29,170	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Administration Portsmouth	100.00%	\$ 1,700,495	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 850,248	50.00%	\$ 850,248
Administration Pease	100.00%	\$ 218,492	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 109,246	50.00%	\$ 109,246
Treatment Plant Portsmouth	100.00%	\$ 1,765,057	75.00%	\$ 1,323,793	10.00%	\$ 176,506	10.00%	\$ 176,506	5.00%	\$ 88,253	0.00%	\$ -	0.00%	\$ -
Treatment Plant Pease	100.00%	\$ 649,145	75.00%	\$ 486,859	10.00%	\$ 64,915	10.00%	\$ 64,915	5.00%	\$ 32,457	0.00%	\$ -	0.00%	\$ -
Collection Administration - Portsmouth	100.00%	\$ 296,538	100.00%	\$ 296,538	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Administration - Pease	100.00%	\$ 43,894	100.00%	\$ 43,894	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Mains - Portsmouth	100.00%	\$ 204,221	100.00%	\$ 204,221	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Mains - Pease	100.00%	\$ 18,187	100.00%	\$ 18,187	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Intcptpr - Portsmouth	100.00%	\$ -	100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Intcptpr - Pease	100.00%	\$ -	100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Laterals - Portsmouth	100.00%	\$ 37,649	100.00%	\$ 37,649	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Laterals - Pease	100.00%	\$ 982	100.00%	\$ 982	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Total	100.00%	\$ 6,517,565	83.33%	\$ 3,818,664	1.33%	\$ 255,529	1.33%	\$ 255,529	0.67%	\$ 127,765	6.67%	\$ 1,030,039	6.67%	\$ 1,030,039

Rate Base Asset Category

	%	\$	%	Volume \$	%	BOD \$	%	Loading TSS \$	%	TKN \$
Admin	100.00%	\$ 4,149,329	100.00%	\$ 4,149,329	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection	100.00%	\$ 35,363,303	100.00%	\$ 35,363,303	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Pumping	100.00%	\$ 9,550,748	100.00%	\$ 9,550,748	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Treatment	100.00%	\$ 25,655,801	75.00%	\$ 19,241,851	10.00%	\$ 2,565,580	10.00%	\$ 2,565,580	5.00%	\$ 1,282,790
Total	100.00%	\$ 74,719,181	93.75%	\$ 68,305,231	2.50%	\$ 2,565,580	2.50%	\$ 2,565,580	1.25%	\$ 1,282,790

Capital Costs

	%	\$	%	Volume \$	%	BOD \$	%	TSS \$	%	TKN \$
Existing Debt	100.00%	\$ 3,753,788	93.75%	\$ 3,519,176	2.50%	\$ 93,845	2.50%	\$ 93,845	1.25%	\$ 46,922
Cash Funded CIP	100.00%	\$ 1,086,000	93.75%	\$ 1,018,125	2.50%	\$ 27,150	2.50%	\$ 27,150	1.25%	\$ 13,575
Projected Debt	100.00%	\$ -	93.75%	\$ -	2.50%	\$ -	2.50%	\$ -	1.25%	\$ -
Total	100.00%	\$ 4,839,788	93.75%	\$ 4,537,301	2.50%	\$ 120,995	2.50%	\$ 120,995	1.25%	\$ 60,497

Cost Allocation Summary

	Volume	BOD	TSS	TKN	Customer Service Metering	Billing
Operating Costs						
Total	\$ 6,517,565	\$ 3,818,664	\$ 255,529	\$ 255,529	\$ 127,765	\$ 1,030,039
Capital Costs						
Total	\$ 4,839,788	\$ 4,537,301	\$ 120,995	\$ 120,995	\$ 60,497	\$ -
Total	\$ 11,357,353	\$ 8,355,965	\$ 376,524	\$ 376,524	\$ 188,262	\$ 1,030,039

mg/liter	BOD	TSS	TKN
High	300	350	16
Medium	200	250	12
Low	100	100	8

Customer Class	Contributed Volume (1,000 gallons)	Infiltration and Inflow (I&I)		Total Flow (1,000 gallons)	Strength	Average Pollutant Concentration (lb/gallon)			BOD (lbs)	Strength TSS (lbs)	TKN (lbs)	Average Number of Customers	Average Number of Bills
		Factor %	Flow (1,000 gallons)			BOD (lbs)	TSS (lbs)	TKN (lbs)					
SF Residential	203,831	20.00%	40,766	244,597	Medium	0.0017	0.0021	0.0001	340,210	425,263	20,413	4,659	55,908
MF Residential	145,882	20.00%	29,176	175,058	Medium	0.0017	0.0021	0.0001	243,489	304,361	14,609	744	8,928
Commercial	293,786	20.00%	58,757	352,543	High	0.0025	0.0029	0.0001	735,530	858,118	39,228	840	10,080
Industrial	191,000	20.00%	38,200	229,200	High	0.0025	0.0029	0.0001	478,193	557,892	25,504	63	756
Municipal	11,074	20.00%	2,215	13,289	Medium	0.0017	0.0021	0.0001	18,484	23,105	1,109	28	336
Rye	2,432	20.00%	486	2,918	Medium	0.0017	0.0021	0.0001	4,059	5,073	244	1	12
New Castle	31,172	20.00%	6,234	37,407	Medium	0.0017	0.0021	0.0001	52,029	65,036	3,122	1	12
Total	879,177	20%	175,835	1,055,012					1,871,993	2,238,847	104,228	6,336	76,032

Schedule 17 - Cost of Service - Sewer

Description Units of Service	Total Required					Customer Service	
	Volume	BOD	TSS	TKN	Metering	Billing	
Retail	1,055,012 <i>(1,000 gallons)</i>	1,871,993 <i>(lbs)</i>	2,238,847 <i>(lbs)</i>	104,228 <i>(lbs)</i>	6,336 <i>(# of custs)</i>	76,032 <i>(# of bills)</i>	
Cost of Service							
Total	\$ 11,357,353	\$ 8,355,965	\$ 376,524	\$ 376,524	\$ 188,262	\$ 1,030,039	
Unit Cost							
Total	\$ 10.77	\$ 7.92	\$ 0.20	\$ 0.17	\$ 1.81	\$ 162.57	

Customer Class	Volume	BOD	TSS	TKN	Customer Service		Industrial	Total
					Metering	Billing	Pretreatment	
SF Residential	Units 244,597	340,210	425,263	20,413	4,659	55,908		
	Req Revenue \$ 1,937,270	\$ 68,428	\$ 71,520	\$ 36,870	\$ 757,410	\$ 757,410		\$ 3,628,909
MF Residential	Units 175,058	243,489	304,361	14,609	744	8,928		
	Req Revenue \$ 1,386,504	\$ 48,974	\$ 51,187	\$ 26,388	\$ 120,952	\$ 120,952		\$ 1,754,956
Commercial	Units 352,543	735,530	858,118	39,228	840	10,080		
	Req Revenue \$ 2,792,232	\$ 147,941	\$ 144,316	\$ 70,856	\$ 136,558	\$ 136,558		\$ 3,428,462
Industrial	Units 229,200	478,193	557,892	25,504	63	756		
	Req Revenue \$ 1,815,325	\$ 96,182	\$ 93,825	\$ 46,066	\$ 10,242	\$ 10,242		\$ 2,071,881
Municipal	Units 13,289	18,484	23,105	1,109	28	336		
	Req Revenue \$ 105,252	\$ 3,718	\$ 3,886	\$ 2,003	\$ 4,552	\$ 4,552		\$ 123,962
Rye	Units 2,918	4,059	5,073	244	1	12		
	Req Revenue \$ 23,112	\$ 816	\$ 853	\$ 440	\$ 163	\$ 163		\$ 25,547
New Castle	Units 37,407	52,029	65,036	3,122	1	12		
	Req Revenue \$ 296,270	\$ 10,465	\$ 10,938	\$ 5,639	\$ 163	\$ 163		\$ 323,636
Total	Units 1,055,012	1,871,993	2,238,847	104,228	6,336	76,032		
	Req Revenue \$ 8,355,965	\$ 376,524	\$ 376,524	\$ 188,262	\$ 1,030,039	\$ 1,030,039		\$ 11,357,353

Sewer Revenue Requirement Allocation
Total Revenue Requirement

Customer Class	Percentage
SF Residential	31.95%
MF Residential	15.45%
Commercial	30.19%
Industrial	18.24%
Municipal	1.09%
Rye	0.22%
New Castle	2.85%

FY 11 - Rates

Total Revenue	Current	Calculated	\$ Change	% Change
SF Residential	22.00% \$2,281,333	31.95% \$3,312,633	\$1,031,300	9.95%
MF Residential	16.58% \$1,718,661	15.45% \$1,602,004	(\$116,657)	-1.13%
Commercial	34.08% \$3,533,555	30.19% \$3,129,656	(\$403,899)	-3.90%
Industrial	22.43% \$2,325,686	18.24% \$1,891,308	(\$434,378)	-4.19%
Municipal	1.29% \$133,278	1.09% \$113,159	(\$20,119)	-0.19%
Rye	0.28% \$29,518	0.22% \$23,320	(\$6,198)	-0.06%
New Castle	3.33% \$345,477	2.85% \$295,430	(\$50,048)	-0.48%
	100% \$10,367,508	100%		

Schedule 18 - Revenue Analysis - Water

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Administrative	\$ 1,854,922	\$1,958,828	\$2,056,769	\$2,159,608	\$2,267,588	\$2,380,968	\$ 2,500,016	\$ 2,625,017	\$ 2,756,268	\$ 2,894,081	\$ 3,038,785
Fixed	\$ 2,208,422	\$2,163,639	\$2,131,921	\$2,196,361	\$2,242,039	\$2,313,040	\$ 2,386,450	\$ 2,468,612	\$ 2,547,122	\$ 2,628,329	\$ 2,712,338
Variable	\$ 535,320	\$645,207	\$680,579	\$718,137	\$758,024	\$800,395	\$ 845,416	\$ 893,263	\$ 944,126	\$ 998,205	\$ 1,055,718
	\$ 4,598,664	\$4,767,674	\$4,869,270	\$5,074,106	\$5,267,651	\$5,494,402	\$ 5,731,882	\$ 5,986,892	\$ 6,247,515	\$ 6,520,616	\$ 6,806,842
%'s of O&M Costs											
Administrative	40.34%	41.09%	42.24%	42.56%	43.05%	43.33%	43.62%	43.85%	44.12%	44.38%	44.64%
Fixed	48.02%	45.38%	43.78%	43.29%	42.56%	42.10%	41.63%	41.23%	40.77%	40.31%	39.85%
Variable	11.64%	13.53%	13.98%	14.15%	14.39%	14.57%	14.75%	14.92%	15.11%	15.31%	15.51%
% of Total Rev. Req.											
Total O&M	50.96%	49.92%	56.39%	53.23%	55.12%	56.45%	57.89%	58.87%	59.76%	60.66%	61.87%
Administrative O&M	20.55%	20.51%	23.82%	22.65%	23.73%	24.46%	25.25%	25.81%	26.37%	26.92%	27.62%
Fixed O&M	24.47%	22.66%	24.69%	23.04%	23.46%	23.76%	24.10%	24.27%	24.36%	24.45%	24.65%
Total Capital Costs		\$ 4,782,479	\$ 3,766,152	\$ 4,458,807	\$ 4,288,511	\$ 4,238,740	\$ 4,170,221	\$ 4,183,242	\$ 4,206,751	\$ 4,228,153	\$ 4,194,849
% of Total Rev. Req.		50.08%	43.61%	46.77%	44.88%	43.55%	42.11%	41.13%	40.24%	39.34%	38.13%
% Collected through ERU based Fixed Charges		22.66%	24.69%	23.04%	23.46%	23.76%	24.10%	24.27%	24.36%	24.45%	24.65%
Total Consumption											
Retail		1,538,972	1,534,388	1,529,463	1,524,883	1,522,314	1,519,745	1,517,175	1,514,441	1,513,121	1,512,216
Other Districts		60,830	60,648	60,454	60,273	60,171	60,070	59,968	59,860	59,808	59,772
Total Collected Revenue - Other Districts	\$ 50,278										
% of Revenues Collected	1%										
Retail Revenue Requirements	\$ 8,959,653	\$ 8,044,922	\$ 8,942,413	\$ 8,965,662	\$ 9,142,642	\$ 9,311,603	\$ 9,579,634	\$ 9,863,766	\$ 10,158,269	\$ 10,411,891	
Revenues to be Collected from Fixed Charges per ERU	\$ 2,029,858	\$ 1,986,138	\$ 2,060,311	\$ 2,103,498	\$ 2,172,710	\$ 2,244,137	\$ 2,325,279	\$ 2,403,250	\$ 2,483,938	\$ 2,566,757	
Operating Unit Rate	\$ 1.36	\$ 1.46	\$ 1.55	\$ 1.65	\$ 1.76	\$ 1.87	\$ 1.99	\$ 2.12	\$ 2.24	\$ 2.38	
Capital Unit Rate	\$ 3.11	\$ 2.45	\$ 2.92	\$ 2.81	\$ 2.78	\$ 2.74	\$ 2.76	\$ 2.78	\$ 2.79	\$ 2.77	

Excess Water Use Charge Calculation (Irrigation)

Water Capacity Improvement Multiplier	\$ 684	
Purchased Annual Capacity (Gallons)	91,250	250.00 gpd
Purchase Annual Capacity (100 Cubic Feet)	121.99	
Payback Period (Years)	10	
Interest Rate (Quarterly)	0.00%	
Annual Payment (Fixed Fee)	\$68.40	
Cost per 100 Cubic Feet	\$ 0.56	

Schedule 19 - Revenue Analysis - Sewer

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Administrative	\$ 1,990,413	\$2,314,516	\$2,430,242	\$2,551,754	\$2,679,342	\$2,813,309	\$ 2,953,974	\$ 3,101,673	\$ 3,256,756	\$ 3,419,594	\$ 3,590,574
Fixed	\$ 3,569,552	\$3,475,505	\$3,301,248	\$3,381,283	\$4,859,401	\$4,836,499	\$ 4,826,887	\$ 5,051,021	\$ 5,224,387	\$ 5,487,498	\$ 5,667,151
Variable	\$ 957,600	\$994,308	\$1,052,069	\$1,113,527	\$1,178,932	\$1,248,552	\$ 1,322,672	\$ 1,401,597	\$ 1,485,653	\$ 1,575,190	\$ 1,670,581
	\$ 6,517,565	\$6,784,329	\$6,783,558	\$7,046,563	\$8,717,675	\$8,898,360	\$ 9,103,533	\$ 9,554,291	\$ 9,966,796	\$ 10,482,282	\$ 10,928,307
%'s of O&M Costs											
Administrative	30.54%	34.12%	35.83%	36.21%	30.73%	31.62%	32.45%	32.46%	32.68%	32.62%	32.86%
Fixed	54.77%	51.23%	48.67%	47.98%	55.74%	54.35%	53.02%	52.87%	52.42%	52.35%	51.86%
Variable	14.69%	14.66%	15.51%	15.80%	13.52%	14.03%	14.53%	14.67%	14.91%	15.03%	15.29%
% of Total Rev. Req.											
Total O&M		55.44%	49.51%	41.45%	43.96%	44.75%	44.99%	46.73%	49.12%	50.94%	53.51%
Administrative O&M		18.91%	17.74%	15.01%	13.51%	14.15%	14.60%	15.17%	16.05%	16.62%	17.58%
Fixed O&M		28.40%	24.10%	19.89%	24.50%	24.32%	23.86%	24.71%	25.75%	26.67%	27.75%
Total Capital Costs	\$ 5,453,739	\$ 6,917,006	\$ 9,954,280	\$ 11,114,868	\$ 10,986,329	\$ 11,129,886	\$ 10,889,410	\$ 10,325,234	\$ 10,096,107	\$ 9,492,964	
% of Total Rev. Req.	44.56%	50.49%	58.55%	56.04%	55.25%	55.01%	53.27%	50.88%	49.06%	46.49%	
% Collected through ERU based Fixed Charges		28.40%	24.10%	19.89%	24.50%	24.32%	23.86%	24.71%	25.75%	26.67%	27.75%
Total Usage											
Retail + Rye		1,111,022	1,107,712	1,104,157	1,100,851	1,098,996	1,097,141	1,095,286	1,093,312	1,092,360	1,091,706
Wholesale - New Castle		40,841	40,719	40,588	40,467	40,398	40,330	40,262	40,190	40,154	40,130
Retail Revenue Requirements	\$ 11,265,687	\$ 12,748,883	\$ 16,070,036	\$ 18,922,790	\$ 18,996,179	\$ 19,366,353	\$ 19,598,224	\$ 19,510,066	\$ 19,804,262	\$ 19,876,243	
Revenues to be Collected from Fixed Charges per ERU	\$ 3,199,357	\$ 3,071,934	\$ 3,196,155	\$ 4,636,492	\$ 4,620,389	\$ 4,620,040	\$ 4,842,130	\$ 5,023,062	\$ 5,281,067	\$ 5,515,900	
Operating Unit Rate	\$ 2.27	\$ 2.40	\$ 2.55	\$ 2.78	\$ 2.97	\$ 3.18	\$ 3.41	\$ 3.67	\$ 3.91	\$ 4.30	
Capital Unit Rate	\$ 4.73	\$ 6.02	\$ 8.70	\$ 9.74	\$ 9.64	\$ 9.78	\$ 9.59	\$ 9.11	\$ 8.91	\$ 8.39	

Schedule 20 - Septage

Units Costs	Cost of Service Results
Volume (\$/1000 gallons)	\$ 7.92
BOD (\$/lb)	\$ 0.20
TSS (\$/lb)	\$ 0.17
Septage Rates (per 1,000 gallons)	
Volume (1,000 gallons)	1
BOD (lbs)	50
TSS (lbs)	200
Septage Rate (per 1,000 gallons)	\$ 52
Current Septage Rate (per 1,000 gallons)	\$ 60

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Annual Septage Received (gallons)	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125
Septage Rate (per 1,000 gallons)	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
Septage Revenues	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848

Schedule 21 - Rate Reconciliation

FY 2012			
Water			
Actual Revenues Collected - Water	\$ 8,440,912		
# of Equivalents	11,779		
	0 - 10	Over 10	Total
	Units	Units	Consumption
SF Residential	84%	16%	386,897
MF Residential	36%	64%	194,865
Commercial	13%	87%	555,522
Industrial	0%	100%	371,706
Municipal	9%	91%	45,317
Other Districts			62,071
Irrigation			16,073
Total			1,632,451
Sewer			
Actual Revenues Collected - Sewer	\$ 10,192,483		
# of Equivalents	8,978		
	0 - 10	Over 10	Total
	Units	Units	Consumption
SF Residential	90%	10%	272,501
MF Residential	36%	64%	195,029
Commercial	14%	86%	392,762
Industrial	0%	100%	255,348
Municipal	13%	87%	14,805
Rye	4%	96%	3,251
New Castle			41,674
Total			1,175,370

Monthly Meter Charge	Water	Sewer
# of Equivalents	11,779	
Charge per Equivalent	\$ 4.95	
Annual Revenue Collected	\$ 699,700	
Usage Charges		Usage Charges
Tier 1 (0 - 10 Units)		Tier 1 (0 - 10 Units)
Total Annual Consumption 100 cf (Units)	473,027	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	\$ 4.15	Unit Rate per Unit
Annual Revenue Collected	\$ 1,963,061	Annual Revenue Collected
Tier 2 (Over 10 Units)		Tier 2 (Over 10 Units)
Total Annual Consumption 100 cf (Units)	1,081,582	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	\$ 5.00	Unit Rate per Unit
Annual Revenue Collected	\$ 5,407,909	Annual Revenue Collected
Irrigation Usage		New Castle
Total Annual Consumption 100 cf (Units)	16,073	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	\$ 5.00	Unit Rate per Unit
Annual Revenue Collected	\$ 80,365	Annual Revenue Collected
Other Districts - Wholesale		
Total Annual Consumption 100 cf (Units)	62,071	
Unit Rate per Unit	\$ 0.81	
Annual Revenue Collected	\$ 50,278	
Total Revenues Collected - Meter Charge	\$ 699,700	
Total Revenues Collected - Tier 1	\$ 1,963,061	Total Revenues Collected - Tier 1
Total Revenues Collected - Tier 2	\$ 5,407,909	Total Revenues Collected - Tier 2
Total Revenues Collected - Irrigation Usage	\$ 80,365	Total Revenues Collected - New Castle
Total Revenues Collected - Wholesale	\$ 50,278	
Total Collected Revenues	\$ 8,201,312	Total Collected Revenues
Actual Revenues Collected	\$ 8,440,912	Actual Revenues Collected
check	-2.8%	check
		1.7%

Schedule 22 - FY 13 Policy Analysis

FY 2013			
Water			
# of Equivalents	11,779		
	0 - 10 Units	Over 10 Units	Total Consumption
SF Residential	84%	16%	379,159
MF Residential	36%	64%	190,968
Commercial	13%	87%	544,412
Industrial	0%	100%	364,272
Municipal			44,411
Other Districts			60,830
Irrigation			15,752
Total			1,599,802

Sewer			
# of Equivalents	8,964		
	0 - 10 Units	Over 10 Units	Total Consumption
SF Residential	90%	10%	267,051
MF Residential	36%	64%	191,128
Commercial	14%	86%	384,907
Industrial	0%	100%	250,241
Municipal	13%	87%	14,509
Rye	4%	96%	3,186
New Castle			40,841
Total			1,151,863

	Water Cons. 0 - 2 Units	Sewer Usage 0 - 2 Units
SF Residential	33%	37%
MF Residential	9%	9%
Commercial	3%	4%
Industrial	0%	0%
Municipal	2%	3%
Rye		1%

Monthly Meter Charge		Water	Sewer
# of Equivalents		11,779	
Charge per Equivalent	\$	4.95	
Annual Revenue Collected	\$	699,700	
Usage Charges			Usage Charges
Tier 1 (0 - 10 Units)			Tier 1 (0 - 10 Units)
Total Annual Consumption 100 cf (Units)		463,566	365,635
Unit Rate per Unit	\$	4.15	9.54
Annual Revenue Collected	\$	1,923,800	3,488,163
Tier 2 (Over 10 Units)			Tier 2 (Over 10 Units)
Total Annual Consumption 100 cf (Units)		1,059,950	745,387
Unit Rate per Unit	\$	5.00	10.49
Annual Revenue Collected	\$	5,299,750	7,819,105
Irrigation Usage			New Castle
Total Annual Consumption 100 cf (Units)		15,752	40,841
Unit Rate per Unit	\$	5.00	9.54
Annual Revenue Collected	\$	78,758	389,619
Other Districts - Wholesale			
Total Annual Consumption 100 cf (Units)		60,830	
Unit Rate per Unit	\$	0.81	
Annual Revenue Collected	\$	49,272	
Total Revenues Collected - Meter Charge	\$	699,700	
Total Revenues Collected - Tier 1	\$	1,923,800	3,488,163
Total Revenues Collected - Tier 2	\$	5,299,750	7,819,105
Total Revenues Collected - Irrigation Usage	\$	78,758	389,619
Total Revenues Collected - Wholesale	\$	49,272	
Total Collected Revenues	\$	8,051,280	11,696,886

Policy #1 - Additional Tier		9%	Water	Sewer
Monthly Meter Charge				
# of Equivalents			11,779	
Charge per Equivalent	\$		4.95	
Annual Revenue Collected			699,700	
Usage Charges				Usage Charges
Tier 1 (0 - 2 Units)				Tier 1 (0 - 2 Units)
Total Annual Consumption 100 cf (Units)	7%		163,859	130,953
Unit Rate per Unit	\$		3.47	6.77
Annual Revenue Collected	\$		568,590	886,551
Tier 2 (2 - 10 Units)		84%		Tier 2 (2 - 10 Units)
Total Annual Consumption 100 cf (Units)			299,412	234,683
Unit Rate per Unit	\$	1.00	4.23	9.90
Annual Revenue Collected	\$		1,267,819	2,323,851
Tier 3 (Over 10 Units)				Tier 3 (Over 10 Units)
Total Annual Consumption 100 cf (Units)			1,059,950	745,387
Unit Rate per Unit	\$	1.20	5.08	10.84
Annual Revenue Collected	\$		5,385,861	8,082,077
Irrigation Usage				New Castle
Total Annual Consumption 100 cf (Units)			15,752	40,841
Unit Rate per Unit	\$	1.20	5.08	9.90
Annual Revenue Collected	\$		80,037	404,407
Other Districts - Wholesale		1%		
Total Annual Consumption 100 cf (Units)			60,830	
Unit Rate per Unit	\$		0.81	
Annual Revenue Collected	\$		49,272	

Schedule 22 - FY 13 Policy Analysis

Total Revenues Collected - Meter Charge	\$	699,700	Total Revenues Collected - Tier 1	\$	886,551
Total Revenues Collected - Tier 1	\$	568,590	Total Revenues Collected - Tier 2	\$	2,323,851
Total Revenues Collected - Tier 2	\$	1,267,819	Total Revenues Collected - Tier 3	\$	8,082,077
Total Revenues Collected - Tier 3	\$	5,385,861	Total Revenues Collected - New Castle	\$	404,407
Total Revenues Collected - Irrigation Usage	\$	80,037			
Total Revenues Collected - Wholesale	\$	49,272			
Total Collected Revenues	\$	8,051,280	Total Collected Revenues	\$	11,696,886
Actual Revenues Collected	\$	8,051,280	Actual Revenues Collected	\$	11,696,886
check		0.0%	check		0.0%

Policy #2 - Increased Base Charges

Monthly Meter Charge		15%	Water	10%	Sewer	
# of Equivalent			11,779	# of Equivalent	8,964	
Charge per Equivalent	\$	8.54		Charge per Equivalent	\$	10.87
Annual Revenue Collected	\$	1,207,692		Annual Revenue Collected	\$	1,169,689
Usage Charges		84%		Usage Charges		90%
Tier 1 (0 - 10 Units)				Tier 1 (0 - 10 Units)		
Total Annual Consumption 100 cf (Units)			463,566	Total Annual Consumption 100 cf (Units)		365,635
Unit Rate per Unit	\$	3.86		Unit Rate per Unit	\$	8.59
Annual Revenue Collected	\$	1,789,969		Annual Revenue Collected	\$	3,139,346
Tier 2 (Over 10 Units)				Tier 2 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)			1,059,950	Total Annual Consumption 100 cf (Units)		745,387
Unit Rate per Unit	\$	4.65		Unit Rate per Unit	\$	9.44
Annual Revenue Collected	\$	4,931,068		Annual Revenue Collected	\$	7,037,195
Irrigation Usage				New Castle		
Total Annual Consumption 100 cf (Units)			15,752	Total Annual Consumption 100 cf (Units)		40,841
Unit Rate per Unit	\$	4.65		Unit Rate per Unit	\$	8.59
Annual Revenue Collected	\$	73,279		Annual Revenue Collected	\$	350,657
Other Districts - Wholesale						
Total Annual Consumption 100 cf (Units)			60,830			
Unit Rate per Unit	\$	0.81				
Annual Revenue Collected	\$	49,272				
Total Revenues Collected - Meter Charge	\$	1,207,692		Total Revenues Collected - Meter Charge	\$	1,169,689
Total Revenues Collected - Tier 1	\$	1,789,969		Total Revenues Collected - Tier 1	\$	3,139,346
Total Revenues Collected - Tier 2	\$	4,931,068		Total Revenues Collected - Tier 2	\$	7,037,195
Total Revenues Collected - Irrigation Usage	\$	73,279		Total Revenues Collected - New Castle	\$	350,657
Total Revenues Collected - Wholesale	\$	49,272				
Total Collected Revenues	\$	8,051,280		Total Collected Revenues	\$	11,696,886
Actual Revenues Collected	\$	8,051,280		Actual Revenues Collected	\$	11,696,886
check		0.0%		check		0.0%

5/8"	1.00	\$8.54	\$10.87
3/4"	1.00	\$8.54	\$10.87
1"	1.67	\$14.27	\$18.17
1 1/2"	2.88	\$24.60	\$31.31
2"	4.63	\$39.54	\$50.33
3"	7.33	\$62.59	\$79.66
4"	13.89	\$118.65	\$151.01
6"	24.30	\$207.59	\$264.22
8"	33.94	\$289.99	\$369.10
10"	50.91	\$434.99	\$553.65

Schedule 23 - Policy Analysis Sample Bills

Water Rates					
Monthly Meter Charge		Current FY 13	Policy #1 FY 13	Policy #2 FY 13	Policy #4 FY 13
5/8		\$ 4.95	\$ 4.95	\$ 8.54	\$ 4.95
3/4		\$ 4.95	\$ 4.95	\$ 8.54	\$ 4.95
1		\$ 8.27	\$ 8.27	\$ 14.27	\$ 8.27
1 1/2		\$ 14.25	\$ 14.25	\$ 24.60	\$ 14.25
2		\$ 22.91	\$ 22.91	\$ 39.54	\$ 22.91
3		\$ 36.26	\$ 36.26	\$ 62.59	\$ 36.26
4		\$ 68.74	\$ 68.74	\$ 118.65	\$ 68.74
6		\$ 120.27	\$ 120.27	\$ 207.59	\$ 120.27
8		\$ 168.01	\$ 168.01	\$ 289.99	\$ 168.01
10		\$ 252.02	\$ 252.02	\$ 434.99	\$ 252.02
Usage Rates - Tiered Charges per 100 c.f.					
Tier 1 (0 - 10 Units)		\$ 4.15		\$ 4.15	
Tier 2 (Over 10 Units)		\$ 5.00		\$ 5.00	
Tier 1 (0 - 2 Units)			\$ 3.47		
Tier 2 (2 - 10 Units)			\$ 4.23		
Tier 3 (Over 10 Units)			\$ 5.08		
Irrigation Usage		\$ 5.00	\$ 5.08	\$ 5.00	\$ 5.56
Other Districts - Wholesale Rate (all units billed)		\$ 0.81	\$ 0.81	\$ 0.81	

Sample Water Bills								
Meter Size	Monthly Usage cubic feet	Current FY 13	Policy #1 FY 13	% Increase	\$ Increase	Policy #2 FY 13	% Increase	\$ Increase
5/8	200	\$13.25	\$11.89	-10.3%	(\$1.36)	\$16.84	27.1%	\$3.59
5/8	500	\$25.70	\$24.59	-4.3%	(\$1.11)	\$29.29	14.0%	\$3.59
1	2,500	\$124.77	\$125.30	0.4%	\$0.53	\$130.77	4.8%	\$6.00
3/4	3,000	\$146.45	\$147.39	0.6%	\$0.94	\$150.04	2.5%	\$3.59
3	40,000	\$2,027.76	\$2,058.76	1.5%	\$31.00	\$2,054.09	1.3%	\$26.33
3/4	600	\$29.85	\$28.83	-3.4%	(\$1.02)	\$33.44	12.0%	\$3.59
1 1/2	5,000	\$255.75	\$258.31	1.0%	\$2.56	\$266.10	4.0%	\$10.35
3	40,000	\$2,027.76	\$2,058.76	1.5%	\$31.00	\$2,054.09	1.3%	\$26.33
6	310	\$133.14	\$131.87	-1.0%	(\$1.27)	\$220.45	65.6%	\$87.32
8	1,900	\$254.51	\$254.56	0.0%	\$0.05	\$376.49	47.9%	\$121.98
Irrigation								
3/4	600	\$34.95	\$35.44	1.4%	\$0.49	\$38.54	10.3%	\$3.59
1	4,000	\$208.27	\$211.52	1.6%	\$3.25	\$214.27	2.9%	\$6.00
1 1/2	50,000	\$2,514.25	\$2,554.87	1.6%	\$40.62	\$2,524.60	0.4%	\$10.35
Other								
3/4	23,000	\$191.25	\$186.30	-2.6%	(\$4.95)	\$186.30	-2.6%	-\$4.95
1	4,000	\$40.67	\$32.40	-20.3%	(\$8.27)	\$32.40	-20.3%	-\$8.27
1 1/2	50,000	\$419.25	\$405.00	-3.4%	(\$14.25)	\$405.00	-3.4%	-\$14.25

Sewer Rates				
Monthly Meter Charge		Current FY 13	Policy #1 FY 13	Policy #2 FY 13
5/8		\$ -	\$ -	\$ 10.87
3/4		\$ -	\$ -	\$ 10.87
1		\$ -	\$ -	\$ 18.17
1 1/2		\$ -	\$ -	\$ 31.31
2		\$ -	\$ -	\$ 50.33
3		\$ -	\$ -	\$ 79.66
4		\$ -	\$ -	\$ 151.01
6		\$ -	\$ -	\$ 264.22
8		\$ -	\$ -	\$ 369.10
10		\$ -	\$ -	\$ 553.65
Usage Rates - Tiered Charges per 100 c.f.				
Tier 1 (0 - 10 Units)		\$ 9.54		\$ 9.54
Tier 2 (Over 10 Units)		\$ 10.49		\$ 10.49
Tier 1 (0 - 2 Units)			\$ 6.77	
Tier 2 (2 - 10 Units)			\$ 9.90	
Tier 3 (Over 10 Units)			\$ 10.84	
New Castle		\$ 9.54	\$ 9.90	\$ 9.54

Sample Sewer Bills								
Meter Size	Monthly Usage cubic feet	Current FY 13	Policy #1 FY 13	% Increase	\$ Increase	Policy #2 FY 13	% Increase	\$ Increase
5/8	200	\$19.08	\$13.54	-29.0%	(\$5.54)	\$29.95	57.0%	\$10.87
5/8	500	\$47.70	\$43.25	-9.3%	(\$4.45)	\$58.57	22.8%	\$10.87
1	2,500	\$252.75	\$255.40	1.0%	\$2.65	\$270.92	7.2%	\$18.17
3/4	3,000	\$305.20	\$309.61	1.4%	\$4.41	\$316.07	3.6%	\$10.87
3	40,000	\$4,186.50	\$4,321.45	3.2%	\$134.95	\$4,266.16	1.9%	\$79.66
3/4	600	\$57.24	\$53.15	-7.1%	(\$4.09)	\$68.11	19.0%	\$10.87
1 1/2	5,000	\$515.00	\$526.47	2.2%	\$11.47	\$546.31	6.1%	\$31.31
3	40,000	\$4,186.50	\$4,321.45	3.2%	\$134.95	\$4,266.16	1.9%	\$79.66
6	310	\$29.57	\$24.43	-17.4%	(\$5.14)	\$293.79	893.4%	\$264.22
8	1,900	\$189.81	\$190.34	0.3%	\$0.53	\$558.91	194.5%	\$369.10
New								
3/4	23,000	\$2,194.20	\$2,277.48	3.8%	\$83.28	\$2,205.07	0.5%	\$10.87
1	4,000	\$381.60	\$396.08	3.8%	\$14.48	\$399.77	4.8%	\$18.17
1 1/2	50,000	\$4,770.00	\$4,951.05	3.8%	\$181.05	\$4,801.31	0.7%	\$31.31

Schedule 24 - Rate Analysis

FY 2014					
Water			Sewer		
Net Revenue Requirements	\$ 8,959,653		Net Revenue Requirements		\$ 11,265,687
# of Meter Size Equivalents	11,779		# of Meter Size Equivalents		8,978
	0 - 2 Units	0 - 10 Units	Over 10 Units	Total Consumption	
SF Residential	33%	84%	10%	379,150	
MF Residential	9%	36%	64%	190,968	
Commercial	3%	13%	87%	544,412	
Industrial	0%	0%	100%	364,272	
Municipal	2%	9%	91%	48,441	
Wholesale - Other Districts				60,830	
Irrigation				15,752	
Total				1,995,802	
MF Residential (Unit Multiplier)	52%	95%	5%		

FY 2014					
Water			Sewer		
Net Revenue Requirements	\$ 8,959,653		Net Revenue Requirements		\$ 11,265,687
# of Meter Size Equivalents	11,779		# of Meter Size Equivalents		8,978
	0 - 2 Units	0 - 10 Units	Over 10 Units	Total Consumption	
SF Residential	33%	84%	10%	379,150	
MF Residential	9%	36%	64%	190,968	
Commercial	3%	13%	87%	544,412	
Industrial	0%	0%	100%	364,272	
Municipal	2%	9%	91%	48,441	
Wholesale - Other Districts				60,830	
Irrigation				15,752	
Total				1,995,802	
MF Residential (Unit Multiplier)	52%	95%	5%		

Alternative 1: Current Rate Structure

Monthly Meter Charge	9%	Water		11.3%	Sewer	
		Current Rates	Break even		Current Rates	Break even
# of Equivalents		11,779	11,779			
Charge per Equivalent		\$4.95	\$5.51			
Annual Revenue Collected		\$699,700	\$778,722			
Usage Charges	91%					
Capital Related Rate						
Total Annual Consumption 100 cf (Units)		1,538,972	1,538,972			
Unit Rate per Unit		\$2.78	\$3.09			
Annual Revenue Collected		\$4,278,343	\$4,761,526			
Tier 1 (0 - 10 Units)						
Total Annual Consumption 100 cf (Units)	30%	463,566	463,566			
Unit Rate per Unit		\$1.37	\$1.52			
Annual Revenue Collected	0.49	\$635,086	\$706,810	33.3%		
Tier 2 (Over 10 Units)						
Total Annual Consumption 100 cf (Units)		1,059,950	1,059,950			
Unit Rate per Unit	0.80	\$2.22	\$2.47	11.3%		
Annual Revenue Collected		\$2,353,089	\$2,618,840			
Irrigation Usage						
Total Annual Consumption 100 cf (Units)		15,752	15,752			
Unit Rate per Unit	0.80	\$2.22	\$2.47	11.3%		
Annual Revenue Collected		\$34,968	\$38,918			
Other Districts - Wholesale						
Total Annual Consumption 100 cf (Units)		60,830	60,830			
Unit Rate per Unit	0.29	\$0.81	\$0.30	11.3%		
Annual Revenue Collected		\$49,272	\$54,837			
Total Revenues Collected - Meter Charge		\$699,700	\$778,722			
Total Revenues Collected - Capital Related		\$4,278,343	\$4,761,526			
Total Revenues Collected - Tier 1		\$635,086	\$706,810			
Total Revenues Collected - Tier 2		\$2,353,089	\$2,618,840			
Total Revenues Collected - Irrigation Usage		\$34,968	\$38,918			
Total Revenues Collected - Wholesale		\$49,272	\$54,837			
Total Collected Revenues		\$8,050,459	\$8,959,653			
Check						

Schedule 24 - Rate Analysis

Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers

Monthly Meter Charge	2%	Water Break-even	Sewer Break-even
# of Equivalents		11,779	
Charge per Equivalent		\$ 55.51	
Annual Revenue Collected		\$ 778,722	
Usage Charges			
Capital Related Rate	50%		
Total Annual Consumption 100 cf (Units)		1,538,972	
Unit Rate per Unit		\$ 2.92	
Annual Revenue Collected		\$ 4,486,771	
Tier 1 (0 - 10 Units)	35%		
Total Annual Consumption 100 cf (Units)		533,127	
Unit Rate per Unit	1.00	\$ 1.68	
Annual Revenue Collected		\$ 896,990	
Tier 2 (Over 10 Units)	65%		
Total Annual Consumption 100 cf (Units)		990,094	
Unit Rate per Unit	1.62	\$ 2.73	
Annual Revenue Collected		\$ 2,699,388	
Irrigation Usage			
Total Annual Consumption 100 cf (Units)		15,752	
Unit Rate per Unit	1.62	\$ 2.73	
Annual Revenue Collected		\$ 42,945	
Other Districts - Wholesale	1%		
Total Annual Consumption 100 cf (Units)		60,830	
Unit Rate per Unit		\$ 0.81	
Annual Revenue Collected		\$ 54,837	
Total Revenues Collected - Meter Charge		\$ 778,722	
Total Revenues Collected - Capital Related		\$ 4,486,771	
Total Revenues Collected - Tier 1		\$ 896,990	
Total Revenues Collected - Tier 2		\$ 2,699,388	
Total Revenues Collected - Irrigation Usage		\$ 42,945	
Total Revenues Collected - Wholesale		\$ 54,837	
Total Collected Revenues		\$ 8,959,653	
check		\$ 8,959,653	
Usage Charges			
Capital Related Rate	45%		
Total Annual Consumption 100 cf (Units)		1,151,863	
Unit Rate per Unit		\$ 4.36	
Annual Revenue Collected		\$ 5,020,410	
Tier 1 (0 - 10 Units)	35%		
Total Annual Consumption 100 cf (Units)		388,858	
Unit Rate per Unit	1.00	\$ 4.90	
Annual Revenue Collected		\$ 1,903,681	
Tier 2 (Over 10 Units)	65%		
Total Annual Consumption 100 cf (Units)		722,164	
Unit Rate per Unit	1.17	\$ 5.74	
Annual Revenue Collected		\$ 4,141,659	
New Castle			
Total Annual Consumption 100 cf (Units)		40,841	
Unit Rate per Unit	1.00	\$ 4.90	
Annual Revenue Collected		\$ 199,938	
Total Revenues Collected - Meter Charge		\$ 50	
Total Revenues Collected - Capital Related		\$ 5,020,410	
Total Revenues Collected - Tier 1		\$ 1,903,681	
Total Revenues Collected - Tier 2		\$ 4,141,659	
Total Revenues Collected - New Castle		\$ 199,938	
Total Collected Revenues		\$ 11,265,687	
check		\$ 11,265,687	

Alternative 2: Increased Fixed Charges

Monthly Meter Charge	23%	Water Break-even	Sewer Break-even
# of Equivalents		11,779	
Charge per Equivalent		\$ 14.36	
Annual Revenue Collected		\$ 2,029,858	
Usage Charges			
Capital Related Rate	50%		
Total Annual Consumption 100 cf (Units)		1,538,972	
Unit Rate per Unit		\$ 2.92	
Annual Revenue Collected		\$ 4,486,771	
Operating Related Rate	27%		
Tier 1 (0 - 10 Units)		463,566	
Total Annual Consumption 100 cf (Units)		1,08	
Unit Rate per Unit	1.00	\$ 502,866	
Annual Revenue Collected			
Tier 2 (Over 10 Units)		1,059,950	
Total Annual Consumption 100 cf (Units)		1.96	
Unit Rate per Unit	1.62	\$ 1,863,197	
Annual Revenue Collected			
Irrigation Usage			
Total Annual Consumption 100 cf (Units)		15,752	
Unit Rate per Unit	1.62	\$ 1.76	
Annual Revenue Collected		\$ 27,688	
Other Districts - Wholesale	1%		
Total Annual Consumption 100 cf (Units)		60,830	
Unit Rate per Unit		\$ 0.81	
Annual Revenue Collected		\$ 49,272	
Total Revenues Collected - Meter Charge		\$ 2,029,858	
Total Revenues Collected - Capital Related		\$ 4,486,771	
Total Revenues Collected - Tier 1		\$ 502,866	
Total Revenues Collected - Tier 2		\$ 1,863,197	
Total Revenues Collected - Irrigation Usage		\$ 27,688	
Total Revenues Collected - Wholesale		\$ 49,272	
Total Collected Revenues		\$ 8,959,653	
check		\$ 8,959,653	
Usage Charges			
Capital Related Rate	45%		
Total Annual Consumption 100 cf (Units)		1,151,263	
Unit Rate per Unit		\$ 4.36	
Annual Revenue Collected		\$ 5,020,410	
Operating Related Rate	27%		
Tier 1 (0 - 10 Units)		365,635	
Total Annual Consumption 100 cf (Units)		1.00	
Unit Rate per Unit	1.00	\$ 2.38	
Annual Revenue Collected		\$ 870,292	
Tier 2 (Over 10 Units)		745,387	
Total Annual Consumption 100 cf (Units)		1.17	
Unit Rate per Unit	1.17	\$ 2.79	
Annual Revenue Collected		\$ 2,078,419	
New Castle			
Total Annual Consumption 100 cf (Units)		40,841	
Unit Rate per Unit	1.00	\$ 2.38	
Annual Revenue Collected		\$ 97,209	
Total Revenues Collected - Meter Charge		\$ 3,199,957	
Total Revenues Collected - Capital Related		\$ 5,020,410	
Total Revenues Collected - Tier 1		\$ 870,292	
Total Revenues Collected - Tier 2		\$ 2,078,419	
Total Revenues Collected - New Castle		\$ 97,209	
Total Collected Revenues		\$ 11,265,687	
check		\$ 11,265,687	

Schedule 24 - Rate Analysis

Alternative 3: Increased Fixed Charge with Additional Lifetime Tier

Monthly Meter Charge	23%	Water Break-even	Monthly Meter Charge	28%	Sewer Break-even
# of Equivalents		\$ 11,279	# of Equivalents		\$ 8,978
Charge per Equivalent		\$ 14.36	Charge per Equivalent		\$ 29.70
Annual Revenue Collected		\$ 2,029,858	Annual Revenue Collected		\$ 3,199,357
Usage Charges	50%		Usage Charges	45%	
Capital Related Rate			Capital Related Rate		
Total Annual Consumption 100 cf (Units)		1,538,972	Total Annual Consumption 100 cf (Units)		1,151,863
Unit Rate per Unit		\$ 2.92	Unit Rate per Unit		\$ 4.36
Annual Revenue Collected		\$ 4,486,771	Annual Revenue Collected		\$ 5,020,410
Operating Related Rate	27%		Operating Related Rate	27%	
Tier 1 (0 - 2 Units)			Tier 1 (0 - 2 Units)		
Total Annual Consumption 100 cf (Units)		363,850	Total Annual Consumption 100 cf (Units)		130,953
Unit Rate per Unit	0.50	\$ 0.87	Unit Rate per Unit	0.50	\$ 1.50
Annual Revenue Collected		\$ 141,890	Annual Revenue Collected		\$ 196,005
Tier 2 (2 - 10 Units)			Tier 2 (2 - 10 Units)		
Total Annual Consumption 100 cf (Units)		299,412	Total Annual Consumption 100 cf (Units)		234,683
Unit Rate per Unit	0.75	\$ 1.30	Unit Rate per Unit	0.75	\$ 2.25
Annual Revenue Collected		\$ 388,903	Annual Revenue Collected		\$ 526,895
Tier 3 (Over 10 Units)			Tier 3 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)		1,019,950	Total Annual Consumption 100 cf (Units)		745,387
Unit Rate per Unit	1.00	\$ 1.73	Unit Rate per Unit	1.00	\$ 2.99
Annual Revenue Collected		\$ 1,835,679	Annual Revenue Collected		\$ 2,231,328
Irrigation Usage			New Castle		
Total Annual Consumption 100 cf (Units)		15,752	Total Annual Consumption 100 cf (Units)		40,841
Unit Rate per Unit	1.00	\$ 1.73	Unit Rate per Unit	0.75	\$ 2.25
Annual Revenue Collected		\$ 27,279	Annual Revenue Collected		\$ 91,693
Other Districts - Wholesale	1%				
Total Annual Consumption 100 cf (Units)		60,830			
Unit Rate per Unit		\$ 0.81			
Annual Revenue Collected		\$ 49,372			
Total Revenues Collected - Meter Charge		\$ 2,029,858	Total Revenues Collected - Meter Charge		\$ 3,199,357
Total Revenues Collected - Capital Related		\$ 4,486,771	Total Revenues Collected - Capital Related		\$ 5,020,410
Total Revenues Collected - Tier 1		\$ 141,890	Total Revenues Collected - Tier 1		\$ 196,005
Total Revenues Collected - Tier 2		\$ 388,903	Total Revenues Collected - Tier 2		\$ 526,895
Total Revenues Collected - Tier 3		\$ 1,835,679	Total Revenues Collected - Tier 3		\$ 2,231,328
Total Revenues Collected - Irrigation Usage		\$ 27,279	Total Revenues Collected - New Castle		\$ 91,693
Total Revenues Collected - Wholesale		\$ 49,372			
Total Collected Revenues		\$ 8,959,651	Total Collected Revenues		\$ 11,265,687
Break-even		\$ 8,959,651	Break-even		\$ 11,265,687

Schedule 24 - Rate Analysis

Alternative 4 - Increased Fixed Charge with Additional Lifetime Tier, Irrigation Tier and Irrigation Availability to Multifamily Customers

Monthly Meter Charge	23%	Water	Monthly Meter Charge	28%	Sewer
# of Equivalents		11,779	# of Equivalents		8,978
Charge per Equivalent		\$ 14.36	Charge per Equivalent		\$ 29.70
Annual Revenue Collected		\$ 2,029,858	Annual Revenue Collected		\$ 3,199,357
Usage Charges	50%		Usage Charges	45%	
Capital Related Rate			Capital Related Rate		
Total Annual Consumption 100 of (Units)		1,538,972	Total Annual Consumption 100 of (Units)		1,151,126
Unit Rate per Unit		\$ 2.92	Unit Rate per Unit		\$ 4.36
Annual Revenue Collected		\$ 4,486,771	Annual Revenue Collected		\$ 5,020,410
Operating Related Rate			Operating Related Rate		
Tier 1 (0 - 2 Units)			Tier 1 (0 - 2 Units)		
Total Annual Consumption 100 of (Units)		163,839	Total Annual Consumption 100 of (Units)		130,887
Unit Rate per Unit	0.50	\$ 0.86	Unit Rate per Unit	0.50	\$ 1.50
Annual Revenue Collected		\$ 141,326	Annual Revenue Collected		\$ 196,031
Tier 2 (2 - 10 Units)			Tier 2 (2 - 10 Units)		
Total Annual Consumption 100 of (Units)		299,412	Total Annual Consumption 100 of (Units)		234,482
Unit Rate per Unit	0.75	\$ 1.29	Unit Rate per Unit	0.75	\$ 2.25
Annual Revenue Collected		\$ 387,358	Annual Revenue Collected		\$ 526,782
Tier 3 (Over 10 Units)			Tier 3 (Over 10 Units)		
Total Annual Consumption 100 of (Units)		1,058,950	Total Annual Consumption 100 of (Units)		744,917
Unit Rate per Unit	1.00	\$ 1.72	Unit Rate per Unit	1.00	\$ 3.00
Annual Revenue Collected		\$ 1,828,386	Annual Revenue Collected		\$ 2,231,355
Irrigation Usage			Irrigation Usage		
Total Annual Consumption 100 of (Units)		15,752	Total Annual Consumption 100 of (Units)		40,841
Unit Rate per Unit	1.35	\$ 2.13	Unit Rate per Unit	0.75	\$ 2.25
Annual Revenue Collected		\$ 36,681	Annual Revenue Collected		\$ 91,751
Other Districts - Wholesale	1%		Other Districts - Wholesale		
Total Annual Consumption 100 of (Units)		60,830	Total Annual Consumption 100 of (Units)		60,830
Unit Rate per Unit		\$ 0.81	Unit Rate per Unit		\$ 0.81
Annual Revenue Collected		\$ 49,272	Annual Revenue Collected		\$ 49,272
Total Revenues Collected - Meter Charge		\$ 2,029,858	Total Revenues Collected - Meter Charge		\$ 3,199,357
Total Revenues Collected - Capital Related		\$ 4,486,771	Total Revenues Collected - Capital Related		\$ 5,020,410
Total Revenues Collected - Tier 1		\$ 141,326	Total Revenues Collected - Tier 1		\$ 196,031
Total Revenues Collected - Tier 2		\$ 387,358	Total Revenues Collected - Tier 2		\$ 526,782
Total Revenues Collected - Tier 3		\$ 1,828,386	Total Revenues Collected - Tier 3		\$ 2,231,355
Total Revenues Collected - Irrigation Usage		\$ 36,681	Total Revenues Collected - Irrigation Usage		\$ 91,751
Total Revenues Collected - Wholesale		\$ 49,272	Total Revenues Collected - Wholesale		\$ 49,272
Total Collected Revenues		\$ 8,959,653	Total Collected Revenues		\$ 11,265,687
check		\$ 8,959,653	check		\$ 11,265,687

Alternative 5 - Increased Fixed Charge with Add. Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Customers

Monthly Meter Charge	23%	Water	Monthly Meter Charge	28%	Sewer
# of Equivalents		11,779	# of Equivalents		8,978
Charge per Equivalent		\$ 14.36	Charge per Equivalent		\$ 29.70
Annual Revenue Collected		\$ 2,029,858	Annual Revenue Collected		\$ 3,199,357
Usage Charges	50%		Usage Charges	45%	
Capital Related Rate			Capital Related Rate		
Total Annual Consumption 100 of (Units)		1,538,972	Total Annual Consumption 100 of (Units)		1,101,959
Unit Rate per Unit		\$ 2.92	Unit Rate per Unit		\$ 4.56
Annual Revenue Collected		\$ 4,486,771	Annual Revenue Collected		\$ 5,020,410
Operating Related Rate			Operating Related Rate		
Tier 1 (0 - 2 Units)			Tier 1 (0 - 2 Units)		
Total Annual Consumption 100 of (Units)		245,022	Total Annual Consumption 100 of (Units)		129,048
Unit Rate per Unit	0.50	\$ 0.89	Unit Rate per Unit	0.50	\$ 1.57
Annual Revenue Collected		\$ 218,920	Annual Revenue Collected		\$ 202,646
Tier 2 (2 - 10 Units)			Tier 2 (2 - 10 Units)		
Total Annual Consumption 100 of (Units)		329,578	Total Annual Consumption 100 of (Units)		229,525
Unit Rate per Unit	0.75	\$ 1.34	Unit Rate per Unit	0.75	\$ 2.36
Annual Revenue Collected		\$ 441,703	Annual Revenue Collected		\$ 540,641
Tier 3 (Over 10 Units)			Tier 3 (Over 10 Units)		
Total Annual Consumption 100 of (Units)		948,632	Total Annual Consumption 100 of (Units)		702,545
Unit Rate per Unit	1.00	\$ 1.79	Unit Rate per Unit	1.00	\$ 3.14
Annual Revenue Collected		\$ 1,695,130	Annual Revenue Collected		\$ 2,206,434
Irrigation Usage			Irrigation Usage		
Total Annual Consumption 100 of (Units)		15,752	Total Annual Consumption 100 of (Units)		40,841
Unit Rate per Unit	1.35	\$ 2.41	Unit Rate per Unit	0.75	\$ 2.36
Annual Revenue Collected		\$ 37,999	Annual Revenue Collected		\$ 96,199
Other Districts - Wholesale	1%		Other Districts - Wholesale		
Total Annual Consumption 100 of (Units)		60,830	Total Annual Consumption 100 of (Units)		60,830
Unit Rate per Unit		\$ 0.81	Unit Rate per Unit		\$ 0.81
Annual Revenue Collected		\$ 49,272	Annual Revenue Collected		\$ 49,272
Total Revenues Collected - Meter Charge		\$ 2,029,858	Total Revenues Collected - Meter Charge		\$ 3,199,357
Total Revenues Collected - Capital Related		\$ 4,486,771	Total Revenues Collected - Capital Related		\$ 5,020,410
Total Revenues Collected - Tier 1		\$ 218,920	Total Revenues Collected - Tier 1		\$ 202,646
Total Revenues Collected - Tier 2		\$ 441,703	Total Revenues Collected - Tier 2		\$ 540,641
Total Revenues Collected - Tier 3		\$ 1,695,130	Total Revenues Collected - Tier 3		\$ 2,206,434
Total Revenues Collected - Irrigation Usage		\$ 37,999	Total Revenues Collected - Irrigation Usage		\$ 96,199
Total Revenues Collected - Wholesale		\$ 49,272	Total Revenues Collected - Wholesale		\$ 49,272
Total Collected Revenues		\$ 8,959,653	Total Collected Revenues		\$ 11,265,687
check		\$ 8,959,653	check		\$ 11,265,687

Schedule 24 - Rate Analysis

Alternative 6 - Increased Fixed Charge with Add Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Customers

Monthly Meter Charge	28%	Sewer 30x3x-Even
# of Equivalents		3,978
Charge per Equivalent		\$ 29.79
Annual Revenue Collected		\$ 3,199,357
Usage Charges	45%	
Capital Related Rate		
Total Annual Consumption 100 cf (Units)		1,101,959
Unit Rate per Unit		\$ 4.56
Annual Revenue Collected		\$ 5,020,410
Operating Related Rate	77%	
Tier 1 (0 - 2 Units)		
Total Annual Consumption 100 cf (Units)		209,935
Unit Rate per Unit	0.50	\$ 1.65
Annual Revenue Collected		\$ 346,804
Tier 2 (3 - 10 Units)		
Total Annual Consumption 100 cf (Units)		259,476
Unit Rate per Unit	0.75	\$ 2.48
Annual Revenue Collected		\$ 642,965
Tier 3 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)		591,708
Unit Rate per Unit	1.00	\$ 3.30
Annual Revenue Collected		\$ 1,954,951
New Castle		
Total Annual Consumption 100 cf (Units)		80,941
Unit Rate per Unit	0.75	\$ 2.48
Annual Revenue Collected		\$ 101,200
Total Revenues Collected - Meter Charge		\$ 3,199,357
Total Revenues Collected - Capital Related		\$ 5,020,410
Total Revenues Collected - Tier 1		\$ 346,804
Total Revenues Collected - Tier 2		\$ 642,965
Total Revenues Collected - Tier 3		\$ 1,954,951
Total Revenues Collected - New Castle		\$ 101,200
Total Collected Revenues		\$ 11,265,687
Check		\$ 11,265,687

Schedule 25 - Water Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units
SF Residential	33%	84%	16%
MF Residential	9%	36%	64%
Commercial	3%	13%	87%
Industrial	0%	0%	100%
Municipal	2%	9%	91%
MF Residential (Units)	52%	95%	5%

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements		\$ 8,959,653	\$ 8,044,922	\$ 8,942,413	\$ 8,965,662	\$ 9,142,642	\$ 9,311,603	\$ 9,579,634	\$ 9,863,766	\$ 10,158,269	\$ 10,411,191
Capital Related		50%	44%	47%	45%	44%	42%	41%	40%	39%	38%
Operating Related		27%	32%	30%	32%	33%	34%	35%	35%	36%	37%
Monthly Service Charge Related		23%	25%	23%	23%	24%	24%	24%	24%	24%	25%
# of Equivalents		11,779	11,779	11,779	11,779	11,779	11,779	11,779	11,779	11,779	11,779
Total Consumption											
SF Residential		379,159	378,030	376,816	375,688	375,055	374,422	373,789	373,115	372,790	372,567
MF Residential		190,968	190,399	189,788	189,219	188,901	188,582	188,263	187,924	187,760	187,648
Commercial		544,412	542,790	541,048	539,427	538,519	537,610	536,701	535,734	535,267	534,947
Industrial		364,272	363,187	362,021	360,937	360,329	359,721	359,112	358,465	358,153	357,939
Municipal		44,411	44,278	44,136	44,004	43,930	43,856	43,782	43,703	43,665	43,639
Other Districts		60,830	60,648	60,454	60,273	60,171	60,070	59,968	59,860	59,800	59,772
Irrigation		15,752	15,705	15,654	15,607	15,581	15,555	15,528	15,500	15,487	15,478
Total		1,599,802	1,595,036	1,589,917	1,585,156	1,582,485	1,579,814	1,577,143	1,574,301	1,572,929	1,571,988
		1,075,406									
0 - 10 Units											
SF Residential		318,889	317,939	316,919	315,970	315,437	314,905	314,372	313,806	313,533	313,345
MF Residential		69,323	69,116	68,894	68,688	68,572	68,457	68,341	68,218	68,158	68,117
Commercial		70,385	70,176	69,951	69,741	69,624	69,506	69,389	69,263	69,203	69,162
Industrial		843	840	837	835	834	832	831	829	828	828
Municipal		4,126	4,114	4,101	4,089	4,082	4,075	4,068	4,061	4,057	4,055
Total		463,566	462,185	460,702	459,322	458,548	457,774	457,000	456,177	455,779	455,507
MF Residential Units		180,652	180,114	179,536	178,998	178,697	178,395	178,093	177,772	177,618	177,511
MF Units Total		574,896	573,183	571,343	569,632	568,673	567,713	566,753	565,732	565,239	564,901

Alternative 1: Current Rate Structure

Break-even																							
Monthly Meter Charge	9%	Current Rates																					
Charge per Equivalent	\$	4.95	\$	5.51	\$	4.95	\$	5.50	\$	5.51	\$	5.62	\$	5.73	\$	5.89	\$	6.06	\$	6.25	\$	6.40	
Usage Charges		91%																					
Capital Related Rate																							
Unit Rate per Unit	\$	2.78	\$	3.09	\$	2.79	\$	3.11	\$	3.12	\$	3.19	\$	3.26	\$	3.36	\$	3.46	\$	3.57	\$	3.66	
Tier 1 (0 - 10 Units)																							
Unit Rate per Unit	0.49	\$	1.37	\$	1.52	\$	1.37	\$	1.53	\$	1.54	\$	1.57	\$	1.60	\$	1.65	\$	1.71	\$	1.76	\$	1.80
Tier 2 (Over 10 Units)																							
Unit Rate per Unit	0.80	\$	2.22	\$	2.47	\$	2.23	\$	2.48	\$	2.50	\$	2.55	\$	2.60	\$	2.68	\$	2.76	\$	2.85	\$	2.92
Irrigation Usage																							
Unit Rate per Unit	0.80	\$	2.22	\$	2.47	\$	2.23	\$	2.48	\$	2.50	\$	2.55	\$	2.60	\$	2.68	\$	2.76	\$	2.85	\$	2.92
Other Districts - Wholesale																							
Unit Rate per Unit	0.29	\$	0.81	\$	0.90	\$	0.81	\$	0.91	\$	0.91	\$	0.93	\$	0.95	\$	0.98	\$	1.01	\$	1.04	\$	1.07
Revenues Collected - Meter Charge		\$	778,722	\$	699,219	\$	777,224	\$	779,245	\$	794,627	\$	809,312	\$	832,607	\$	857,303	\$	882,899	\$	904,882	\$	927,303
Revenues Collected - Capital Related		\$	4,761,951	\$	4,275,782	\$	4,752,788	\$	4,765,145	\$	4,859,208	\$	4,949,008	\$	5,091,464	\$	5,242,477	\$	5,399,001	\$	5,533,427	\$	5,633,427
Revenues Collected - Tier 1		\$	706,873	\$	634,706	\$	705,513	\$	707,348	\$	711,310	\$	734,641	\$	755,787	\$	778,204	\$	801,438	\$	821,393	\$	841,393
Revenues Collected - Tier 2		\$	2,618,344	\$	2,351,025	\$	2,613,305	\$	2,620,100	\$	2,671,820	\$	2,721,196	\$	2,799,525	\$	2,882,559	\$	2,968,624	\$	3,042,537	\$	3,102,537
Revenues Collected - Irrigation Usage		\$	38,921	\$	34,947	\$	38,846	\$	38,947	\$	39,716	\$	40,450	\$	41,614	\$	42,849	\$	44,128	\$	45,227	\$	46,227
Revenues Collected - Wholesale		\$	54,841	\$	49,242	\$	54,736	\$	54,878	\$	55,962	\$	56,996	\$	58,636	\$	60,375	\$	62,178	\$	63,726	\$	65,226
Total Collected Revenues		\$	8,959,653	\$	8,044,922	\$	8,942,413	\$	8,965,662	\$	9,142,642	\$	9,311,603	\$	9,579,634	\$	9,863,766	\$	10,158,269	\$	10,411,191	\$	10,611,191
Revenue Requirements		\$	8,959,653	\$	8,044,922	\$	8,942,413	\$	8,965,662	\$	9,142,642	\$	9,311,603	\$	9,579,634	\$	9,863,766	\$	10,158,269	\$	10,411,191	\$	10,611,191
Surplus/(Deficit)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Schedule 25 - Water Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units
SF Residential	33%	84%	16%
MF Residential	9%	36%	64%
Commercial	3%	13%	87%
Industrial	0%	0%	100%
Municipal	2%	9%	91%
MF Residential (Units)	52%	95%	5%

User Defined	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Monthly Meter Charge											
Charge per Equivalent	\$ 4.95	\$ 4.95	\$ 5.10	\$ 5.25	\$ 5.41	\$ 5.57	\$ 5.74	\$ 5.97	\$ 6.15	\$ 6.33	\$ 6.52
Usage Charges											
Capital Related Rate											
Unit Rate per Unit	\$ 2.78	\$ 2.78	\$ 2.86	\$ 2.95	\$ 3.04	\$ 3.13	\$ 3.22	\$ 3.35	\$ 3.45	\$ 3.56	\$ 3.66
Operating Related Rate											
Tier 1 (0 - 10 Units)											
Unit Rate per Unit	\$ 1.37	\$ 1.37	\$ 1.41	\$ 1.45	\$ 1.50	\$ 1.54	\$ 1.59	\$ 1.65	\$ 1.70	\$ 1.75	\$ 1.80
Tier 2 (Over 10 Units)											
Unit Rate per Unit	\$ 2.22	\$ 2.22	\$ 2.29	\$ 2.36	\$ 2.43	\$ 2.50	\$ 2.57	\$ 2.68	\$ 2.76	\$ 2.84	\$ 2.92
Irrigation Usage											
Unit Rate per Unit	\$ 2.22	\$ 2.22	\$ 2.29	\$ 2.36	\$ 2.43	\$ 2.50	\$ 2.57	\$ 2.68	\$ 2.76	\$ 2.84	\$ 2.92
Other Districts - Wholesale											
Unit Rate per Unit	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Revenues Collected - Meter Charge	\$ 699,700	\$ 720,691	\$ 742,312	\$ 764,581	\$ 787,519	\$ 811,144	\$ 843,590	\$ 868,898	\$ 894,965	\$ 921,814	\$ 953,470
Revenues Collected - Capital Related	\$ 4,278,343	\$ 4,393,566	\$ 4,510,849	\$ 4,632,261	\$ 4,763,190	\$ 4,897,805	\$ 5,085,105	\$ 5,228,220	\$ 5,380,374	\$ 5,538,470	\$ 5,702,141
Revenues Collected - Tier 1	\$ 635,086	\$ 652,190	\$ 669,599	\$ 687,622	\$ 707,057	\$ 727,040	\$ 754,843	\$ 776,087	\$ 798,673	\$ 822,141	\$ 847,310
Revenues Collected - Tier 2	\$ 2,352,433	\$ 2,415,788	\$ 2,480,276	\$ 2,547,034	\$ 2,619,025	\$ 2,693,042	\$ 2,796,028	\$ 2,874,720	\$ 2,958,382	\$ 3,045,310	\$ 3,136,141
Revenues Collected - Irrigation Usage	\$ 34,968	\$ 35,910	\$ 36,869	\$ 37,861	\$ 38,931	\$ 40,032	\$ 41,562	\$ 43,732	\$ 46,444	\$ 49,768	\$ 53,629
Revenues Collected - Wholesale	\$ 49,272	\$ 49,125	\$ 48,968	\$ 48,821	\$ 48,739	\$ 48,656	\$ 48,574	\$ 48,487	\$ 48,444	\$ 48,415	\$ 48,415
Total Collected Revenues	\$ 8,049,803	\$ 8,267,271	\$ 8,488,873	\$ 8,718,180	\$ 8,964,461	\$ 9,217,720	\$ 9,569,703	\$ 9,839,143	\$ 10,124,814	\$ 10,421,419	\$ 10,728,191
Revenue Requirements	\$ 8,959,653	\$ 8,044,922	\$ 8,942,413	\$ 8,965,662	\$ 9,142,642	\$ 9,311,603	\$ 9,579,634	\$ 9,863,766	\$ 10,158,269	\$ 10,411,191	\$ 10,653,191
Surplus/(Deficit)	\$ (909,850)	\$ 222,348	\$ (453,540)	\$ (247,483)	\$ (178,181)	\$ (93,883)	\$ (9,931)	\$ (24,623)	\$ (33,455)	\$ (10,772)	\$ (125,000)

Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers

Monthly Meter Charge											
Charge per Equivalent	\$ 4.95	\$ 5.10	\$ 5.25	\$ 5.41	\$ 5.57	\$ 5.74	\$ 5.97	\$ 6.15	\$ 6.33	\$ 6.52	
Usage Charges											
Capital Related Rate											
Unit Rate per Unit	\$ 2.78	\$ 2.86	\$ 2.95	\$ 3.04	\$ 3.13	\$ 3.22	\$ 3.35	\$ 3.45	\$ 3.56	\$ 3.66	
Operating Related Rate											
Tier 1 (0 - 10 Units)	35%										
Unit Rate per Unit	1.00	\$ 1.40	\$ 1.44	\$ 1.48	\$ 1.53	\$ 1.57	\$ 1.62	\$ 1.68	\$ 1.74	\$ 1.79	\$ 1.84
Tier 2 (Over 10 Units)	65%										
Unit Rate per Unit	1.62	\$ 2.26	\$ 2.33	\$ 2.40	\$ 2.47	\$ 2.55	\$ 2.62	\$ 2.73	\$ 2.81	\$ 2.90	\$ 2.98
Irrigation Usage											
Unit Rate per Unit	1.62	\$ 2.26	\$ 2.33	\$ 2.40	\$ 2.47	\$ 2.55	\$ 2.62	\$ 2.73	\$ 2.81	\$ 2.90	\$ 2.98
Other Districts - Wholesale											
Unit Rate per Unit	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	
Revenues Collected - Meter Charge	\$ 699,700	\$ 720,691	\$ 742,312	\$ 764,581	\$ 787,519	\$ 811,144	\$ 843,590	\$ 868,898	\$ 894,965	\$ 921,814	\$ 953,470
Revenues Collected - Capital Related	\$ 4,278,343	\$ 4,393,566	\$ 4,510,849	\$ 4,632,261	\$ 4,763,190	\$ 4,897,805	\$ 5,085,105	\$ 5,228,220	\$ 5,380,374	\$ 5,538,470	\$ 5,702,141
Revenues Collected - Tier 1	\$ 744,958	\$ 765,020	\$ 785,442	\$ 806,583	\$ 829,380	\$ 852,820	\$ 885,433	\$ 910,353	\$ 936,846	\$ 964,375	\$ 993,141
Revenues Collected - Tier 2	\$ 2,241,864	\$ 2,302,241	\$ 2,363,698	\$ 2,427,318	\$ 2,495,925	\$ 2,566,464	\$ 2,664,609	\$ 2,739,602	\$ 2,819,331	\$ 2,902,174	\$ 2,988,141
Revenues Collected - Irrigation Usage	\$ 35,666	\$ 36,627	\$ 37,604	\$ 38,617	\$ 39,708	\$ 40,830	\$ 42,392	\$ 43,585	\$ 44,853	\$ 46,171	\$ 47,529
Revenues Collected - Wholesale	\$ 49,272	\$ 49,125	\$ 48,968	\$ 48,821	\$ 48,739	\$ 48,656	\$ 48,574	\$ 48,487	\$ 48,444	\$ 48,415	\$ 48,415
Total Collected Revenues	\$ 8,049,803	\$ 8,267,271	\$ 8,488,873	\$ 8,718,180	\$ 8,964,461	\$ 9,217,720	\$ 9,569,703	\$ 9,839,143	\$ 10,124,814	\$ 10,421,419	\$ 10,728,191
Revenue Requirements	\$ 8,959,653	\$ 8,044,922	\$ 8,942,413	\$ 8,965,662	\$ 9,142,642	\$ 9,311,603	\$ 9,579,634	\$ 9,863,766	\$ 10,158,269	\$ 10,411,191	\$ 10,653,191
Surplus/(Deficit)	\$ (909,850)	\$ 222,348	\$ (453,540)	\$ (247,483)	\$ (178,181)	\$ (93,883)	\$ (9,931)	\$ (24,623)	\$ (33,455)	\$ (10,772)	\$ (125,000)

Schedule 25 - Water Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units
SF Residential	33%	84%	16%
MF Residential	9%	36%	64%
Commercial	3%	13%	87%
Industrial	0%	0%	100%
Municipal	2%	9%	91%
MF Residential (Units)	52%	95%	5%

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023											
Alternative 2: Increased Fixed Charges																						
Monthly Meter Charge																						
Charge per Equivalent	\$	12.90	\$	14.44	\$	13.84	\$	14.47	\$	15.07	\$	15.72	\$	16.43	\$	16.96	\$	17.51	\$	18.18		
Usage Charges																						
<u>Capital Related Rate</u>																						
Unit Rate per Unit	\$	2.62	\$	2.35	\$	2.60	\$	2.57	\$	2.56	\$	2.55	\$	2.59	\$	2.61	\$	2.63	\$	2.63		
<u>Operating Related Rate</u>																						
Tier 1 (0 - 10 Units)																						
Unit Rate per Unit	1.00	\$	0.97	\$	1.17	\$	1.15	\$	1.24	\$	1.32	\$	1.41	\$	1.50	\$	1.58	\$	1.67	\$	1.77	
Tier 2 (Over 10 Units)																						
Unit Rate per Unit	1.62	\$	1.58	\$	1.89	\$	1.86	\$	2.01	\$	2.14	\$	2.28	\$	2.43	\$	2.56	\$	2.70	\$	2.86	
Irrigation Usage																						
Unit Rate per Unit	1.62	\$	1.58	\$	1.89	\$	1.86	\$	2.01	\$	2.14	\$	2.28	\$	2.43	\$	2.56	\$	2.70	\$	2.86	
<u>Other Districts - Wholesale</u>																						
Unit Rate per Unit	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81
Revenues Collected - Meter Charge	\$	1,823,727	\$	2,041,032	\$	1,955,817	\$	2,045,434	\$	2,130,366	\$	2,221,511	\$	2,322,869	\$	2,397,251	\$	2,475,757	\$	2,569,279		
Revenues Collected - Capital Related	\$	4,031,141	\$	3,605,591	\$	3,970,481	\$	3,912,450	\$	3,903,983	\$	3,881,996	\$	3,936,269	\$	3,959,228	\$	3,982,713	\$	3,973,596		
Revenues Collected - Tier 1	\$	450,847	\$	540,329	\$	528,160	\$	569,736	\$	605,435	\$	644,135	\$	685,410	\$	721,590	\$	760,194	\$	804,787		
Revenues Collected - Tier 2	\$	1,669,992	\$	2,001,443	\$	1,956,367	\$	2,110,369	\$	2,242,603	\$	2,385,954	\$	2,538,842	\$	2,672,856	\$	2,815,848	\$	2,981,029		
Revenues Collected - Irrigation Usage	\$	24,824	\$	29,751	\$	29,081	\$	31,370	\$	33,336	\$	35,467	\$	37,739	\$	39,731	\$	41,857	\$	44,312		
Revenues Collected - Wholesale	\$	49,272	\$	49,125	\$	48,968	\$	48,821	\$	48,739	\$	48,656	\$	48,574	\$	48,487	\$	48,444	\$	48,415		
Total Collected Revenues	\$	8,049,803	\$	8,267,271	\$	8,488,873	\$	8,718,180	\$	8,964,461	\$	9,217,720	\$	9,569,703	\$	9,839,143	\$	10,124,814	\$	10,421,419		
Revenue Requirements	\$	8,959,653	\$	8,044,922	\$	8,942,413	\$	8,965,662	\$	9,142,642	\$	9,311,603	\$	9,579,634	\$	9,863,766	\$	10,158,269	\$	10,411,191		
Surplus/(Deficit)	\$	(909,850)	\$	222,348	\$	(453,540)	\$	(247,483)	\$	(178,181)	\$	(93,883)	\$	(9,931)	\$	(24,623)	\$	(33,455)	\$	10,228		

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023											
Alternative 3: Increased Fixed Charge with Additional Lifetime Tier																						
0 - 2 Units																						
SF Residential		106,547.19	106,230	105,889	105,572	105,394	105,216	105,038	104,849	104,757	104,695											
MF Residential		6,243	6,224	6,204	6,186	6,175	6,165	6,154	6,143	6,138	6,134											
Commercial		2,438	2,431	2,423	2,416	2,412	2,408	2,403	2,399	2,397	2,396											
Industrial		0	0	0	0	0	0	0	0	0	0											
Municipal		88	88	88	87	87	87	87	87	87	87											
		115,316	114,973	114,604	114,261	114,068	113,876	113,683	113,478	113,379	113,312											
Monthly Meter Charge																						
Charge per Equivalent	\$	12.90	\$	14.44	\$	13.84	\$	14.47	\$	15.07	\$	15.72	\$	16.43	\$	16.96	\$	17.51	\$	18.18		
Usage Charges																						
<u>Capital Related Rate</u>																						
Unit Rate per Unit	\$	2.62	\$	2.35	\$	2.60	\$	2.57	\$	2.56	\$	2.55	\$	2.59	\$	2.61	\$	2.63	\$	2.63		
<u>Operating Related Rate</u>																						
Tier 1 (0 - 2 Units)																						
Unit Rate per Unit	0.50	\$	0.77	\$	0.92	\$	0.91	\$	0.98	\$	1.04	\$	1.11	\$	1.19	\$	1.25	\$	1.32	\$	1.40	
Tier 2 (2 - 10 Units)																						
Unit Rate per Unit	0.75	\$	1.15	\$	1.39	\$	1.36	\$	1.47	\$	1.57	\$	1.67	\$	1.78	\$	1.88	\$	1.98	\$	2.10	
Tier 3 (Over 10 Units)																						
Unit Rate per Unit	1.00	\$	1.54	\$	1.85	\$	1.81	\$	1.96	\$	2.09	\$	2.23	\$	2.37	\$	2.50	\$	2.64	\$	2.80	
Irrigation Usage																						
Unit Rate per Unit	1.00	\$	1.54	\$	1.85	\$	1.81	\$	1.96	\$	2.09	\$	2.23	\$	2.37	\$	2.50	\$	2.64	\$	2.80	
<u>Other Districts - Wholesale</u>																						
Unit Rate per Unit	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81
Revenues Collected - Meter Charge	\$	1,823,727	\$	2,041,032	\$	1,955,817	\$	2,045,434	\$	2,130,366	\$	2,221,511	\$	2,322,869	\$	2,397,251	\$	2,475,757	\$	2,569,279		
Revenues Collected - Capital Related	\$	4,031,141	\$	3,605,591	\$	3,970,481	\$	3,912,450	\$	3,903,983	\$	3,881,996	\$	3,936,269	\$	3,959,228	\$	3,982,713	\$	3,973,596		
Revenues Collected - Tier 1	\$	88,732	\$	106,343	\$	103,948	\$	112,131	\$	119,157	\$	126,774	\$	134,897	\$	142,018	\$	149,616	\$	158,392		
Revenues Collected - Tier 2	\$	401,950	\$	481,727	\$	470,878	\$	507,945	\$	539,772	\$	574,275	\$	611,074	\$	643,330	\$	677,746	\$	717,504		
Revenues Collected - Tier 3	\$	1,630,740	\$	1,954,401	\$	1,910,384	\$	2,060,766	\$	2,189,892	\$	2,329,874	\$	2,479,168	\$	2,610,033	\$	2,749,664	\$	2,910,962		
Revenues Collected - Irrigation Usage	\$	24,241	\$	29,052	\$	28,397	\$	30,633	\$	32,552	\$	34,633	\$	36,852	\$	38,798	\$	40,873	\$	43,271		
Revenues Collected - Wholesale	\$	49,272	\$	49,125	\$	48,968	\$	48,821	\$	48,739	\$	48,656	\$	48,574	\$	48,487	\$	48,444	\$	48,415		
Total Collected Revenues	\$	8,049,803	\$	8,267,271	\$	8,488,873	\$	8,718,180	\$	8,964,461	\$	9,217,720	\$	9,569,703	\$	9,839,143	\$	10,124,814	\$	10,421,419		
Revenue Requirements	\$	8,959,653	\$	8,044,922	\$	8,942,413	\$	8,965,662	\$	9,142,642	\$	9,311,603	\$	9,579,634	\$	9,863,766	\$	10,158,269	\$	10,411,191		
Surplus/(Deficit)	\$	(909,850)	\$	222,348	\$	(453,540)	\$	(247,483)	\$	(178,181)	\$	(93,883)	\$	(9,931)	\$	(24,623)	\$	(33,455)	\$	10,228		

Schedule 25 - Water Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units
SF Residential	33%	84%	16%
MF Residential	9%	36%	64%
Commercial	3%	13%	87%
Industrial	0%	0%	100%
Municipal	2%	9%	91%
MF Residential (Units)	52%	95%	5%

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
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Alternative 4: Increased Fixed Charge with Additional Lifeline Tier, Irrigation Tier and Irrigation Availability to Multifamily Customers

Monthly Meter Charge																						
Charge per Equivalent	\$	12.90	\$	14.44	\$	13.84	\$	14.47	\$	15.07	\$	15.72	\$	16.43	\$	16.96	\$	17.51	\$	18.18		
Usage Charges																						
<u>Capital Related Rate</u>																						
Unit Rate per Unit	\$	2.62	\$	2.35	\$	2.60	\$	2.57	\$	2.56	\$	2.55	\$	2.59	\$	2.61	\$	2.63	\$	2.63		
<u>Operating Related Rate</u>																						
Tier 1 (0 - 2 Units)																						
Unit Rate per Unit	0.50	\$	0.77	\$	0.92	\$	0.90	\$	0.98	\$	1.04	\$	1.11	\$	1.18	\$	1.25	\$	1.31	\$	1.39	
Tier 2 (2 - 10 Units)																						
Unit Rate per Unit	0.75	\$	1.15	\$	1.38	\$	1.36	\$	1.47	\$	1.56	\$	1.66	\$	1.77	\$	1.87	\$	1.97	\$	2.09	
Tier 3 (Over 10 Units)																						
Unit Rate per Unit	1.00	\$	1.53	\$	1.84	\$	1.81	\$	1.95	\$	2.08	\$	2.22	\$	2.36	\$	2.49	\$	2.63	\$	2.78	
Irrigation Usage																						
Unit Rate per Unit	1.35	\$	2.07	\$	2.49	\$	2.44	\$	2.64	\$	2.81	\$	2.99	\$	3.19	\$	3.37	\$	3.55	\$	3.76	
<u>Other Districts - Wholesale</u>																						
Unit Rate per Unit	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81
Revenues Collected - Meter Charge	\$	1,823,727	\$	2,041,032	\$	1,955,817	\$	2,045,434	\$	2,130,366	\$	2,221,511	\$	2,322,869	\$	2,397,251	\$	2,475,757	\$	2,569,279		
Revenues Collected - Capital Related	\$	4,031,141	\$	3,605,591	\$	3,970,481	\$	3,912,450	\$	3,903,983	\$	3,881,996	\$	3,936,269	\$	3,959,228	\$	3,982,713	\$	3,973,596		
Revenues Collected - Tier 1	\$	88,383	\$	105,925	\$	103,539	\$	111,689	\$	118,688	\$	126,275	\$	134,366	\$	141,459	\$	149,026	\$	157,768		
Revenues Collected - Tier 2	\$	400,367	\$	479,830	\$	469,023	\$	505,944	\$	537,646	\$	572,013	\$	608,667	\$	640,796	\$	675,077	\$	714,678		
Revenues Collected - Tier 3	\$	1,624,317	\$	1,946,703	\$	1,902,860	\$	2,052,649	\$	2,181,267	\$	2,320,698	\$	2,469,404	\$	2,599,753	\$	2,738,834	\$	2,899,497		
Revenues Collected - Irrigation Usage	\$	32,596	\$	39,065	\$	38,186	\$	41,191	\$	43,772	\$	46,571	\$	49,555	\$	52,170	\$	54,961	\$	58,186		
Revenues Collected - Wholesale	\$	49,272	\$	49,125	\$	48,968	\$	48,821	\$	48,739	\$	48,656	\$	48,574	\$	48,487	\$	48,444	\$	48,415		
Total Collected Revenues	\$	8,049,803	\$	8,267,271	\$	8,488,873	\$	8,718,180	\$	8,964,461	\$	9,217,720	\$	9,569,703	\$	9,839,143	\$	10,124,814	\$	10,421,419		
Revenue Requirements	\$	8,959,653	\$	8,044,922	\$	8,942,413	\$	8,965,662	\$	9,142,642	\$	9,311,603	\$	9,579,634	\$	9,863,766	\$	10,158,269	\$	10,411,191		
Surplus/(Deficit)	\$	(909,850)	\$	222,348	\$	(453,540)	\$	(247,483)	\$	(178,181)	\$	(93,883)	\$	(9,931)	\$	(24,623)	\$	(33,455)	\$	10,228		

Alternative 5: Increased Fixed Charge with Add. Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Customers

	0 - 2 Units	2 - 10 Units	Over 10 Units																			
	245,022	244,292	243,508	242,779	242,370	241,961	241,551	241,116	240,906	240,762												
	329,578	328,596	327,542	326,561	326,011	325,461	324,910	324,325	324,042	323,848												
	948,621	945,795	942,759	939,936	938,352	936,769	935,185	933,500	932,686	932,128												
Monthly Meter Charge																						
Charge per Equivalent	\$	12.90	\$	14.44	\$	13.84	\$	14.47	\$	15.07	\$	15.72	\$	16.43	\$	16.96	\$	17.51	\$	18.18		
Usage Charges																						
<u>Capital Related Rate</u>																						
Unit Rate per Unit	\$	2.62	\$	2.35	\$	2.60	\$	2.57	\$	2.56	\$	2.55	\$	2.59	\$	2.61	\$	2.63	\$	2.63		
<u>Operating Related Rate</u>																						
Tier 1 (0 - 2 Units)																						
Unit Rate per Unit	0.50	\$	0.80	\$	0.96	\$	0.94	\$	1.02	\$	1.09	\$	1.16	\$	1.24	\$	1.30	\$	1.37	\$	1.45	
Tier 2 (2 - 10 Units)																						
Unit Rate per Unit	0.75	\$	1.20	\$	1.44	\$	1.42	\$	1.53	\$	1.63	\$	1.74	\$	1.85	\$	1.95	\$	2.06	\$	2.18	
Tier 3 (Over 10 Units)																						
Unit Rate per Unit	1.00	\$	1.60	\$	1.93	\$	1.89	\$	2.04	\$	2.17	\$	2.32	\$	2.47	\$	2.61	\$	2.75	\$	2.91	
Irrigation Usage																						
Unit Rate per Unit	1.35	\$	2.16	\$	2.60	\$	2.55	\$	2.76	\$	2.94	\$	3.13	\$	3.33	\$	3.52	\$	3.71	\$	3.93	
<u>Other Districts - Wholesale</u>																						
Unit Rate per Unit	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81
Revenues Collected - Meter Charge	\$	1,823,727	\$	2,041,032	\$	1,955,817	\$	2,045,434	\$	2,130,366	\$	2,221,511	\$	2,322,869	\$	2,397,251	\$	2,475,757	\$	2,569,279		
Revenues Collected - Capital Related	\$	4,031,141	\$	3,605,591	\$	3,970,481	\$	3,912,450	\$	3,903,983	\$	3,881,996	\$	3,936,269	\$	3,959,228	\$	3,982,713	\$	3,973,596		
Revenues Collected - Tier 1	\$	196,231	\$	235,178	\$	229,881	\$	247,977	\$	253,515	\$	280,360	\$	298,375	\$	314,072	\$	330,874	\$	350,283		
Revenues Collected - Tier 2	\$	395,925	\$	474,506	\$	463,819	\$	500,330	\$	531,681	\$	565,667	\$	601,913	\$	633,686	\$	667,587	\$	706,748		
Revenues Collected - Tier 3	\$	1,519,447	\$	1,821,019	\$	1,780,006	\$	1,920,125	\$	2,040,439	\$	2,170,867	\$	2,309,972	\$	2,431,906	\$	2,562,008	\$	2,712,297		
Revenues Collected - Irrigation Usage	\$	34,060	\$	40,821	\$	39,901	\$	43,042	\$	45,739	\$	48,663	\$	51,781	\$	54,514	\$	57,431	\$	60,800		
Revenues Collected - Wholesale	\$	49,272	\$	49,125	\$	48,968	\$	48,821	\$	48,739	\$	48,656	\$	48,574	\$	48,487	\$	48,444	\$	48,415		
Total Collected Revenues	\$	8,049,803	\$	8,267,271	\$	8,488,873	\$	8,718,180	\$	8,964,461	\$	9,217,720	\$	9,569,703	\$	9,839,143	\$	10,124,814	\$	10,421,419		
Revenue Requirements	\$	8,959,653	\$	8,044,922	\$	8,942,413	\$	8,965,662	\$	9,142,642	\$	9,311,603	\$	9,579,634	\$	9,863,766	\$	10,158,269	\$	10,411,191		
Surplus/(Deficit)	\$	(909,850)	\$	222,348	\$	(453,540)	\$	(247,483)	\$	(178,181)	\$	(93,883)	\$	(9,931)	\$	(24,623)	\$	(33,455)	\$	10,228		

Schedule 26 - Sewer Rate Projections

Allocated Usage	0 - 10 Units		Over 10 Units	
	%	Units	%	Units
MF Residential	3%	144	3%	144
MF Commercial	4%	144	14%	166
Industrial	0%	0	100%	1000
Municipal	1%	36	1%	36
Other	1%	36	1%	36
MF Residential (Total)	51%	504	5%	50

	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029	7/1/2030	7/1/2031	7/1/2032	7/1/2033
Net Revenue Requirements	\$ 11,265,687	\$ 12,748,883	\$ 14,070,038	\$ 14,822,290	\$ 15,946,333	\$ 16,996,175	\$ 17,920,122	\$ 18,598,224	\$ 19,550,066	\$ 20,333,262	\$ 20,836,243
Capital Related	45%	50%	50%	50%	55%	55%	55%	55%	51%	49%	46%
Operating Related	15%	15%	23%	26%	23%	21%	22%	23%	23%	24%	26%
Operating Related Charge Related	40%	35%	27%	24%	22%	24%	23%	22%	26%	27%	28%
# of Equivalents	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978
Total Usage	267,051	266,355	265,401	264,606	263,714	262,809	261,894	260,974	259,999	258,966	257,878
MF Residential	130,138	130,519	130,947	131,420	131,938	132,499	133,103	133,750	134,441	135,176	135,956
MF Commercial	170,913	170,836	170,454	170,186	169,776	169,339	168,874	168,382	167,863	167,318	166,748
Industrial	350,241	349,896	349,250	348,655	347,915	347,130	346,300	345,424	344,502	343,534	342,520
Municipal	14,509	14,466	14,418	14,376	14,332	14,288	14,243	14,198	14,153	14,107	14,061
Other	3,155	3,135	3,116	3,097	3,078	3,059	3,040	3,021	3,002	2,983	2,964
New Caste	40,184	40,127	40,070	40,013	39,956	39,899	39,842	39,785	39,728	39,671	39,614
Total	1,148,831	1,147,915	1,147,017	1,146,137	1,145,284	1,144,457	1,143,657	1,142,882	1,142,132	1,141,406	1,140,704
MF Residential	240,400	239,684	238,920	238,200	237,498	236,798	236,095	235,388	234,682	233,972	233,262
MF Commercial	69,381	69,174	68,952	68,746	68,540	68,338	68,138	67,940	67,744	67,550	67,358
Commercial	53,191	53,033	52,882	52,734	52,591	52,453	52,320	52,192	52,068	51,948	51,829
Industrial	1,907	1,901	1,895	1,889	1,884	1,879	1,874	1,869	1,864	1,859	1,854
Municipal	118	117	117	117	116	116	116	116	116	116	116
Other	303,633	303,546	303,478	303,388	303,298	303,197	303,097	302,997	302,897	302,797	302,697

Alternative 1: Current Rate Structure Breakdown

Usage Charges	Capital Related Rate	Operating Related Rate	Operating Related Charge Related
Unit Rate per Unit	4.00	3.95	4.37
Tier 1 (0 - 10 Units)	5.54	5.48	6.06
Tier 2 (Over 10 Units)	6.49	6.25	7.09
New Caste	5.54	5.38	6.06
Revenue Collected - Capital Related	4,477,098	5,072,816	6,310,051
Revenue Collected - Tier 1	1,950,247	2,207,801	2,782,445
Revenue Collected - Tier 2	4,659,229	5,272,440	6,446,101
Revenue Collected - New Caste	1,126,587	1,274,883	1,620,038
Total Collected Revenues	11,265,687	12,748,883	16,070,635
Revenue Requirements	11,265,687	12,748,883	16,070,638
Surplus/(Deficit)	\$ -	\$ -	\$ -

Unit Defined

Usage Charges	Capital Related Rate	Operating Related Rate	Operating Related Charge Related
Unit Rate per Unit	4.00	4.48	4.97
Tier 1 (0 - 10 Units)	11.00%	11.00%	11.00%
Tier 2 (Over 10 Units)	11.00%	11.00%	11.00%
New Caste	11.00%	11.00%	11.00%
Revenue Collected - Capital Related	5,160,344	5,710,919	6,261,849
Revenue Collected - Tier 1	5,418,068	5,968,338	6,517,538
Revenue Collected - Tier 2	253,407	280,444	307,498
Revenue Collected - New Caste	13,100,513	14,888,950	16,881,749
Total Collected Revenues	13,100,513	14,888,950	16,881,749
Revenue Requirements	13,100,513	14,888,950	16,881,749
Surplus/(Deficit)	\$ -	\$ -	\$ -

Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers

Usage Charges	Capital Related Rate	Operating Related Rate	Operating Related Charge Related
Unit Rate per Unit	4.00	4.48	4.97
Tier 1 (0 - 10 Units)	3.00%	3.00%	3.00%
Tier 2 (Over 10 Units)	3.00%	3.00%	3.00%
New Caste	3.00%	3.00%	3.00%
Revenue Collected - Capital Related	5,160,344	5,710,919	6,261,849
Revenue Collected - Tier 1	2,452,314	2,678,548	2,904,844
Revenue Collected - Tier 2	5,265,654	5,827,664	6,389,038
Revenue Collected - New Caste	13,100,513	14,888,950	16,881,749
Total Collected Revenues	13,100,513	14,888,950	16,881,749
Revenue Requirements	13,100,513	14,888,950	16,881,749
Surplus/(Deficit)	\$ -	\$ -	\$ -

Schedule 26 - Sewer Rate Projections

Allocation Usage	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		FY 2022		FY 2023		
	0 - 1 Units	0 - 10 Units	0 - 10 Units	Over 10 Units	0 - 1 Units	0 - 10 Units	0 - 1 Units	0 - 10 Units	0 - 1 Units	0 - 10 Units	0 - 1 Units	0 - 10 Units	0 - 1 Units	0 - 10 Units	0 - 1 Units	0 - 10 Units	0 - 1 Units	0 - 10 Units	0 - 1 Units	0 - 10 Units	Over 10 Units
MF Residential	9%	33%	9%	33%	9%	33%	9%	33%	9%	33%	9%	33%	9%	33%	9%	33%	9%	33%	9%	33%	100%
Commercial	8%	14%	8%	14%	8%	14%	8%	14%	8%	14%	8%	14%	8%	14%	8%	14%	8%	14%	8%	14%	80%
Municipal	6%	13%	6%	13%	6%	13%	6%	13%	6%	13%	6%	13%	6%	13%	6%	13%	6%	13%	6%	13%	87%
Fee	1%	4%	1%	4%	1%	4%	1%	4%	1%	4%	1%	4%	1%	4%	1%	4%	1%	4%	1%	4%	95%
MF Residential (Units)	51K	55K	51K	55K	51K	55K	51K	55K	51K	55K	51K	55K	51K	55K	51K	55K	51K	55K	51K	55K	33K

Alternative 2: Increased Fixed Charges

Monthly Meter Charge	Charge per Equivalent	0 - 1 Units	2019 \$	29.51 \$	32.18 \$	40.49 \$	43.96 \$	46.64 \$	48.74 \$	51.20
Usage Charges										
Capital Related Rate	Unit Rate per Unit	\$	5.07 \$	6.17 \$	8.13 \$	8.84 \$	8.99 \$	8.76 \$	8.53 \$	8.16
Operating Related Rate	Unit Rate per Unit	\$	4.65 \$	3.92 \$	2.68 \$	3.14 \$	3.06 \$	3.35 \$	3.62 \$	4.07
Tier 1 (0 - 10 Units)	Unit Rate per Unit	\$	5.45 \$	4.59 \$	3.14 \$	4.00 \$	3.92 \$	4.24 \$	4.45 \$	4.77
Tier 2 (Over 10 Units)	Unit Rate per Unit	\$	4.65 \$	3.92 \$	2.68 \$	3.14 \$	3.06 \$	3.35 \$	3.62 \$	4.07
New Cattle	Unit Rate per Unit	\$	1,314,613 \$	2,174,738 \$	3,179,378 \$	3,279,852 \$	3,462,239 \$	3,735,716 \$	4,024,498 \$	4,331,571 \$
Revenues Collected - Meter Charge		\$	5,818,077 \$	7,310,738 \$	9,307,898 \$	9,376,632 \$	9,936,143 \$	10,609,448 \$	11,406,227 \$	12,324,779 \$
Revenues Collected - Capital Related		\$	1,700,718 \$	1,425,699 \$	974,208 \$	1,139,114 \$	1,104,313 \$	1,296,971 \$	1,365,770 \$	1,461,295 \$
Revenues Collected - Tier 1		\$	4,083,679 \$	3,414,380 \$	2,326,091 \$	2,720,416 \$	2,786,605 \$	2,881,338 \$	3,151,725 \$	3,404,611 \$
Revenues Collected - Tier 2		\$	11,000,313 \$	14,498,250 \$	18,496,892 \$	18,467,921 \$	19,877,321 \$	21,311,641 \$	22,849,624 \$	24,487,660 \$
Total Collected Revenues		\$	11,265,887 \$	12,248,883 \$	16,070,836 \$	16,922,790 \$	18,996,379 \$	20,366,353 \$	22,187,242 \$	23,974,325 \$
Revenue Requirements		\$	1,814,828 \$	1,745,840 \$	1,773,144 \$	1,821,041 \$	1,898,224 \$	2,000,000 \$	2,128,888 \$	2,281,419 \$
Surplus/(Deficit)		\$	9,451,059 \$	10,503,043 \$	14,300,692 \$	15,101,749 \$	17,100,155 \$	18,366,353 \$	20,058,354 \$	21,692,906 \$

Alternative 3: Increased Fixed Charge with Additional Lifetime Tier

Monthly Meter Charge	Charge per Equivalent	0 - 1 Units	2019 \$	29.51 \$	32.18 \$	40.49 \$	43.96 \$	46.64 \$	48.74 \$	51.20
Usage Charges										
Capital Related Rate	Unit Rate per Unit	\$	5.07 \$	6.17 \$	8.13 \$	8.84 \$	8.99 \$	8.76 \$	8.53 \$	8.16
Operating Related Rate	Unit Rate per Unit	\$	3.92 \$	2.47 \$	1.69 \$	1.92 \$	2.10 \$	2.28 \$	2.39 \$	2.56
Tier 1 (0 - 10 Units)	Unit Rate per Unit	\$	4.38 \$	3.70 \$	2.53 \$	2.97 \$	2.88 \$	3.16 \$	3.42 \$	3.84
Tier 2 (10 - 10 Units)	Unit Rate per Unit	\$	5.85 \$	4.93 \$	3.37 \$	3.95 \$	3.85 \$	4.21 \$	4.56 \$	5.12
New Cattle	Unit Rate per Unit	\$	4.39 \$	3.70 \$	2.53 \$	2.97 \$	2.88 \$	3.16 \$	3.42 \$	3.84
Revenues Collected - Meter Charge		\$	1,310,651 \$	2,174,738 \$	3,179,378 \$	3,279,852 \$	3,462,239 \$	3,735,716 \$	4,024,498 \$	4,331,571 \$
Revenues Collected - Capital Related		\$	5,818,077 \$	7,310,738 \$	9,307,898 \$	9,376,632 \$	9,936,143 \$	10,609,448 \$	11,406,227 \$	12,324,779 \$
Revenues Collected - Tier 1		\$	1,029,687 \$	866,713 \$	589,268 \$	669,446 \$	666,577 \$	730,165 \$	788,973 \$	856,809 \$
Revenues Collected - Tier 2		\$	4,360,996 \$	3,665,382 \$	2,497,258 \$	2,920,557 \$	2,831,330 \$	3,092,995 \$	3,241,193 \$	3,500,675 \$
Revenues Collected - New Cattle (Usage)		\$	779,387 \$	1,048,031 \$	1,502,641 \$	1,502,641 \$	1,639,309 \$	1,777,101 \$	1,915,400 \$	2,054,171 \$
Revenue Requirements		\$	1,814,828 \$	1,745,840 \$	1,773,144 \$	1,821,041 \$	1,898,224 \$	2,000,000 \$	2,128,888 \$	2,281,419 \$
Surplus/(Deficit)		\$	1,814,828 \$	1,745,840 \$	1,773,144 \$	1,821,041 \$	1,898,224 \$	2,000,000 \$	2,128,888 \$	2,281,419 \$

Alternative 4: Increased Fixed Charge with Additional Lifetime Tier, Irrigation Tier and Irrigation Availability to Multifamily Customers

Monthly Meter Charge	Charge per Equivalent	0 - 1 Units	2019 \$	29.51 \$	32.18 \$	40.49 \$	43.96 \$	46.64 \$	48.74 \$	51.20
Usage Charges										
Capital Related Rate	Unit Rate per Unit	\$	5.28 \$	6.64 \$	8.46 \$	9.21 \$	9.36 \$	9.12 \$	8.88 \$	8.50
Operating Related Rate	Unit Rate per Unit	\$	2.94 \$	2.48 \$	1.69 \$	1.93 \$	2.11 \$	2.29 \$	2.40 \$	2.57
Tier 1 (0 - 10 Units)	Unit Rate per Unit	\$	4.40 \$	3.71 \$	2.54 \$	2.90 \$	3.17 \$	3.43 \$	3.60 \$	3.86
Tier 2 (10 - 10 Units)	Unit Rate per Unit	\$	5.87 \$	4.95 \$	3.30 \$	3.86 \$	4.23 \$	4.57 \$	4.80 \$	5.14
New Cattle	Unit Rate per Unit	\$	4.40 \$	3.71 \$	2.54 \$	2.90 \$	3.17 \$	3.43 \$	3.60 \$	3.86
Revenues Collected - Meter Charge		\$	1,310,651 \$	2,174,738 \$	3,179,378 \$	3,279,852 \$	3,462,239 \$	3,735,716 \$	4,024,498 \$	4,331,571 \$
Revenues Collected - Capital Related		\$	5,818,077 \$	7,310,738 \$	9,307,898 \$	9,376,632 \$	9,936,143 \$	10,609,448 \$	11,406,227 \$	12,324,779 \$
Revenues Collected - Tier 1		\$	1,029,687 \$	866,713 \$	589,268 \$	669,446 \$	666,577 \$	730,165 \$	788,973 \$	856,809 \$
Revenues Collected - Tier 2		\$	4,360,996 \$	3,665,382 \$	2,497,258 \$	2,920,557 \$	2,831,330 \$	3,092,995 \$	3,241,193 \$	3,500,675 \$
Revenues Collected - New Cattle (Usage)		\$	779,387 \$	1,048,031 \$	1,502,641 \$	1,502,641 \$	1,639,309 \$	1,777,101 \$	1,915,400 \$	2,054,171 \$
Revenue Requirements		\$	1,814,828 \$	1,745,840 \$	1,773,144 \$	1,821,041 \$	1,898,224 \$	2,000,000 \$	2,128,888 \$	2,281,419 \$
Surplus/(Deficit)		\$	1,814,828 \$	1,745,840 \$	1,773,144 \$	1,821,041 \$	1,898,224 \$	2,000,000 \$	2,128,888 \$	2,281,419 \$

Schedule 26 - Sewer Rate Projections

Allocated Usage	0 - 2 Units		0 - 10 Units		Over 10 Units	
	75%	9%	36%	64%	14%	5%
MF Residential	4%	14%	14%	36%		
Commercial	0%	0%	100%			
Industrial	0%	0%	100%			
Municipal	0%	0%	100%			
Other	1%	4%	95%			
MF Residential (Units)	51%	9%	9%	5%		

Alternative 5: Increased Fixed Charge with Add. Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Customers

	12/2013	12/2014	12/2015	12/2016	12/2017	12/2018	12/2019	12/2020	12/2021	12/2022	12/2023	12/2024
Multi-Family Usage (w/ Irrigation Availability)	186,584	186,028	185,431	184,876	184,323	183,769	183,214	182,659	182,104	181,549	180,994	180,439
Commercial Usage (w/ Irrigation Availability)	320,075	320,045	320,015	320,013	320,014	320,014	320,014	320,014	320,014	320,014	320,014	320,014
Tier 1 (0 - 2 Units)	128,654	128,072	127,661	127,278	126,924	126,599	126,294	125,999	125,714	125,429	125,144	124,859
Tier 2 (0 - 10 Units)	227,809	227,131	226,402	225,724	225,046	224,368	223,690	223,012	222,334	221,656	220,978	220,300
Tier 3 (Over 10 Units)	1,050,598	1,047,887	1,044,105	1,040,378	1,036,651	1,032,924	1,029,197	1,025,470	1,021,743	1,018,016	1,014,289	1,010,562
Monthly Meter Charge												
Charge per Equivalent	\$ 12.18	\$ 20.19	\$ 29.51	\$ 30.89	\$ 32.38	\$ 40.49	\$ 43.96	\$ 46.64	\$ 48.74	\$ 51.20	\$ 53.66	\$ 56.12
Usage Charges												
Capital Related Rate	\$ 5.56	\$ 6.99	\$ 8.91	\$ 8.96	\$ 9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 9.05	\$ 8.85	\$ 8.65
Operating Related Rate	\$ 3.10	\$ 2.61	\$ 1.79	\$ 2.10	\$ 2.27	\$ 2.04	\$ 2.29	\$ 2.41	\$ 2.39	\$ 2.33	\$ 2.31	\$ 2.29
Tier 1 (0 - 2 Units)	\$ 6.10	\$ 5.23	\$ 3.57	\$ 4.19	\$ 4.55	\$ 4.08	\$ 4.46	\$ 4.83	\$ 5.06	\$ 5.43	\$ 5.70	\$ 6.07
Tier 2 (0 - 10 Units)	\$ 4.69	\$ 3.92	\$ 2.68	\$ 3.14	\$ 3.41	\$ 3.06	\$ 3.35	\$ 3.62	\$ 3.80	\$ 4.07	\$ 4.25	\$ 4.43
Tier 3 (Over 10 Units)	\$ 1,310,051	\$ 2,114,738	\$ 3,179,378	\$ 3,328,950	\$ 3,488,870	\$ 4,362,739	\$ 4,735,716	\$ 5,024,498	\$ 5,351,564	\$ 5,656,571	\$ 5,944,528	\$ 6,219,535
Revenue Collected - Meter Charge	\$ 5,838,077	\$ 7,319,734	\$ 9,307,898	\$ 9,316,632	\$ 9,638,063	\$ 10,209,648	\$ 10,920,183	\$ 11,682,027	\$ 12,492,027	\$ 13,349,274	\$ 14,252,724	\$ 15,202,274
Revenue Collected - Tier 1	\$ 1,998,214	\$ 384,733	\$ 228,103	\$ 286,715	\$ 388,838	\$ 286,566	\$ 282,462	\$ 305,128	\$ 319,784	\$ 341,819	\$ 366,254	\$ 393,033
Revenue Collected - Tier 2	\$ 4,204,930	\$ 3,618,827	\$ 2,465,299	\$ 2,883,340	\$ 3,122,023	\$ 2,782,240	\$ 3,053,581	\$ 3,256,614	\$ 3,497,653	\$ 3,777,933	\$ 4,097,224	\$ 4,456,206
Revenue Collected - Tier 3	\$ 189,911	\$ 193,646	\$ 108,784	\$ 127,198	\$ 137,749	\$ 123,312	\$ 134,708	\$ 145,518	\$ 152,507	\$ 161,398	\$ 171,833	\$ 183,938
Revenue Collected - New Cante Usage	\$ 13,100,513	\$ 14,498,892	\$ 15,896,892	\$ 16,641,749	\$ 17,444,396	\$ 18,285,701	\$ 19,167,241	\$ 19,515,643	\$ 19,693,624	\$ 19,878,662	\$ 19,978,662	\$ 20,078,662
Revenue Collected - Other	\$ 1,834,826	\$ 1,749,367	\$ 1,173,143	\$ 1,221,041	\$ 1,551,282	\$ 1,080,620	\$ 1,400,203	\$ 1,557,777	\$ 1,610,837	\$ 1,663,897	\$ 1,716,957	\$ 1,770,017
Surplus/Deficit	\$ 207,274	\$ 207,105	\$ 206,440	\$ 206,822	\$ 205,475	\$ 205,128	\$ 204,781	\$ 204,432	\$ 204,084	\$ 203,735	\$ 203,386	\$ 203,037
Tier 1 (0 - 2 Units)	\$ 277,241	\$ 256,395	\$ 255,572	\$ 254,806	\$ 254,377	\$ 253,948	\$ 253,518	\$ 253,089	\$ 252,660	\$ 252,231	\$ 251,802	\$ 251,373
Tier 2 (0 - 10 Units)	\$ 585,272	\$ 583,867	\$ 582,462	\$ 581,057	\$ 579,652	\$ 578,247	\$ 576,842	\$ 575,437	\$ 574,032	\$ 572,627	\$ 571,222	\$ 569,817
Tier 3 (Over 10 Units)	\$ 1,050,598	\$ 1,047,887	\$ 1,044,105	\$ 1,040,378	\$ 1,036,651	\$ 1,032,924	\$ 1,029,197	\$ 1,025,470	\$ 1,021,743	\$ 1,018,016	\$ 1,014,289	\$ 1,010,562
Monthly Meter Charge												
Charge per Equivalent	\$ 12.18	\$ 20.19	\$ 29.51	\$ 30.89	\$ 32.38	\$ 40.49	\$ 43.96	\$ 46.64	\$ 48.74	\$ 51.20	\$ 53.66	\$ 56.12
Usage Charges												
Capital Related Rate	\$ 5.56	\$ 6.99	\$ 8.91	\$ 8.96	\$ 9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 9.05	\$ 8.85	\$ 8.65
Operating Related Rate	\$ 2.75	\$ 2.27	\$ 1.48	\$ 2.20	\$ 2.39	\$ 2.14	\$ 2.35	\$ 2.54	\$ 2.66	\$ 2.85	\$ 2.97	\$ 3.16
Tier 1 (0 - 2 Units)	\$ 4.89	\$ 4.12	\$ 2.82	\$ 3.30	\$ 3.59	\$ 3.21	\$ 3.52	\$ 3.81	\$ 3.99	\$ 4.28	\$ 4.46	\$ 4.75
Tier 2 (0 - 10 Units)	\$ 6.52	\$ 5.50	\$ 3.76	\$ 4.41	\$ 4.78	\$ 4.29	\$ 4.69	\$ 5.08	\$ 5.32	\$ 5.71	\$ 5.95	\$ 6.34
Revenue Collected - Meter Charge	\$ 1,115,051	\$ 1,210,214	\$ 1,315,378	\$ 1,316,350	\$ 1,388,829	\$ 1,462,239	\$ 1,535,716	\$ 1,609,198	\$ 1,682,680	\$ 1,756,162	\$ 1,829,644	\$ 1,903,126
Revenue Collected - Tier 1	\$ 5,838,077	\$ 7,319,734	\$ 9,307,898	\$ 9,316,632	\$ 9,638,063	\$ 10,209,648	\$ 10,920,183	\$ 11,682,027	\$ 12,492,027	\$ 13,349,274	\$ 14,252,724	\$ 15,202,274
Revenue Collected - Tier 2	\$ 1,257,344	\$ 1,056,958	\$ 720,220	\$ 842,133	\$ 911,084	\$ 816,404	\$ 891,855	\$ 969,421	\$ 1,009,656	\$ 1,081,795	\$ 1,163,934	\$ 1,246,073
Revenue Collected - Tier 3	\$ 199,983	\$ 197,859	\$ 114,285	\$ 133,742	\$ 144,835	\$ 128,556	\$ 141,638	\$ 153,044	\$ 164,450	\$ 175,856	\$ 187,262	\$ 198,668
Revenue Collected - New Cante Usage	\$ 13,100,513	\$ 14,498,892	\$ 15,896,892	\$ 16,641,749	\$ 17,444,396	\$ 18,285,701	\$ 19,167,241	\$ 19,515,643	\$ 19,693,624	\$ 19,878,662	\$ 19,978,662	\$ 20,078,662
Revenue Collected - Other	\$ 1,285,487	\$ 1,274,883	\$ 1,070,036	\$ 1,092,220	\$ 1,396,179	\$ 936,333	\$ 1,258,224	\$ 1,395,066	\$ 1,484,322	\$ 1,573,578	\$ 1,662,834	\$ 1,752,090
Surplus/Deficit	\$ 1,204,824	\$ 1,193,387	\$ 1,181,950	\$ 1,170,513	\$ 1,159,076	\$ 1,147,639	\$ 1,136,202	\$ 1,124,765	\$ 1,113,328	\$ 1,101,891	\$ 1,090,454	\$ 1,079,017

Alternative 6: Increased Fixed Charge with Add. Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Customers

	12/2013	12/2014	12/2015	12/2016	12/2017	12/2018	12/2019	12/2020	12/2021	12/2022	12/2023	12/2024
Multi-Family Usage (w/ Irrigation Availability)	186,584	186,028	185,431	184,876	184,323	183,769	183,214	182,659	182,104	181,549	180,994	180,439
Commercial Usage (w/ Irrigation Availability)	320,075	320,045	320,015	320,013	320,014	320,014	320,014	320,014	320,014	320,014	320,014	320,014
Tier 1 (0 - 2 Units)	128,654	128,072	127,661	127,278	126,924	126,599	126,294	125,999	125,714	125,429	125,144	124,859
Tier 2 (0 - 10 Units)	227,809	227,131	226,402	225,724	225,046	224,368	223,690	223,012	222,334	221,656	220,978	220,300
Tier 3 (Over 10 Units)	1,050,598	1,047,887	1,044,105	1,040,378	1,036,651	1,032,924	1,029,197	1,025,470	1,021,743	1,018,016	1,014,289	1,010,562
Monthly Meter Charge												
Charge per Equivalent	\$ 12.18	\$ 20.19	\$ 29.51	\$ 30.89	\$ 32.38	\$ 40.49	\$ 43.96	\$ 46.64	\$ 48.74	\$ 51.20	\$ 53.66	\$ 56.12
Usage Charges												
Capital Related Rate	\$ 5.56	\$ 6.99	\$ 8.91	\$ 8.96	\$ 9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 9.05	\$ 8.85	\$ 8.65
Operating Related Rate	\$ 3.10	\$ 2.61	\$ 1.79	\$ 2.10	\$ 2.27	\$ 2.04	\$ 2.29	\$ 2.41	\$ 2.39	\$ 2.33	\$ 2.31	\$ 2.29
Tier 1 (0 - 2 Units)	\$ 6.10	\$ 5.23	\$ 3.57	\$ 4.19	\$ 4.55	\$ 4.08	\$ 4.46	\$ 4.83	\$ 5.06	\$ 5.43	\$ 5.70	\$ 6.07
Tier 2 (0 - 10 Units)	\$ 4.69	\$ 3.92	\$ 2.68	\$ 3.14	\$ 3.41	\$ 3.06	\$ 3.35	\$ 3.62	\$ 3.80	\$ 4.07	\$ 4.25	\$ 4.43
Tier 3 (Over 10 Units)	\$ 1,310,051	\$ 2,114,738	\$ 3,179,378	\$ 3,328,950	\$ 3,488,870	\$ 4,362,739	\$ 4,735,716	\$ 5,024,498	\$ 5,351,564	\$ 5,656,571	\$ 5,944,528	\$ 6,219,535
Revenue Collected - Meter Charge	\$ 5,838,077	\$ 7,319,734	\$ 9,307,898	\$ 9,316,632	\$ 9,638,063	\$ 10,209,648	\$ 10,920,183	\$ 11,682,027	\$ 12,492,027	\$ 13,349,274	\$ 14,252,724	\$ 15,202,274
Revenue Collected - Tier 1	\$ 1,998,214	\$ 384,733	\$ 228,103	\$ 286,715	\$ 388,838	\$ 286,566	\$ 282,462	\$ 305,128	\$ 319,784	\$ 341,819	\$ 366,254	\$ 393,033
Revenue Collected - Tier 2	\$ 4,204,930	\$ 3,618,827	\$ 2,465,299	\$ 2,883,340	\$ 3,122,023	\$ 2,782,240	\$ 3,053,581	\$ 3,256,614	\$ 3,497,653	\$ 3,777,933	\$ 4,097,224	\$ 4,456,206
Revenue Collected - Tier 3	\$ 189,911	\$ 193,646	\$ 108,784	\$ 127,198	\$ 137,749	\$ 123,312	\$ 134,708	\$ 145,518	\$ 152,507	\$ 161,398	\$ 171,833	\$ 183,938
Revenue Collected - New Cante Usage	\$ 13,100,513	\$ 14,498,892	\$ 15,896,892	\$ 16,641,749	\$ 17,444,396	\$ 18,285,701	\$ 19,167,241	\$ 19,515,643	\$ 19,693,624	\$ 19,878,662	\$ 19,978,662	\$ 20,078,662
Revenue Collected - Other	\$ 1,834,826	\$ 1,749,367	\$ 1,173,143	\$ 1,221,041	\$ 1,551,282	\$ 1,080,620	\$ 1,400,203	\$ 1,557,777	\$ 1,610,837	\$ 1,663,897	\$ 1,716,957	\$ 1,770,017
Surplus/Deficit	\$ 207,274	\$ 207,105	\$ 206,440	\$ 206,822	\$ 205,475	\$ 205,128	\$ 204,781	\$ 204,432	\$ 204,084	\$ 203,735	\$ 203,386	\$ 203,037
Tier 1 (0 - 2 Units)	\$ 277,241	\$ 256,395	\$ 255,572	\$ 254,806	\$ 254,377	\$ 253,948	\$ 253,518	\$ 253,089	\$ 252,660	\$ 252,231	\$ 251,802	\$ 251,373
Tier 2 (0 - 10 Units)	\$ 585,272	\$ 583,867	\$ 582,462	\$ 581,057	\$ 579,652	\$ 578,247	\$ 576,842	\$ 575,437	\$ 574,032	\$ 572,627	\$ 571,222	\$ 569,817
Tier 3 (Over 10 Units)	\$ 1,050,598	\$ 1,047,887	\$ 1,044,105	\$ 1,040,378	\$ 1,036,651	\$ 1,032,924	\$ 1,029,197	\$ 1,025,470	\$ 1,021,743	\$ 1,018,016	\$ 1,014,289	\$ 1,010,562
Monthly Meter Charge												
Charge per Equivalent	\$ 12.18	\$ 20.19	\$ 29.51	\$ 30.89	\$ 32.38	\$ 40.49	\$ 43.96	\$ 46.64	\$ 48.74	\$ 51.20	\$ 53.66	\$ 56.12
Usage Charges												
Capital Related Rate	\$ 5.56	\$ 6.99	\$ 8.91	\$ 8.96	\$ 9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 9.05	\$ 8.85	\$ 8.65
Operating Related Rate	\$ 2.75	\$ 2.27	\$ 1.48	\$ 2.20	\$ 2.39	\$ 2.14	\$ 2.35	\$ 2.54	\$ 2.66	\$ 2.85	\$ 2.97	\$ 3.16
Tier 1 (0 - 2 Units)	\$ 4.89	\$ 4.12	\$ 2.82	\$ 3.30	\$ 3.59	\$ 3.21	\$ 3.52	\$ 3.81				

Schedule 27 - Water Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 1: Current Rate Structure											
Break-Even Rates											
Monthly Fixed Charge per ERU	\$4.95	\$5.51	\$4.95	\$5.50	\$5.51	\$5.62	\$5.73	\$5.89	\$6.06	\$6.25	\$6.40
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per unit billed	\$2.78	\$3.09	\$2.79	\$3.11	\$3.12	\$3.19	\$3.26	\$3.36	\$3.46	\$3.57	\$3.66
First 10 units billed per month	\$1.37	\$1.37	\$1.52	\$1.37	\$1.53	\$1.54	\$1.57	\$1.60	\$1.65	\$1.71	\$1.76
Total First Tier Rate	\$4.15	\$4.46	\$4.31	\$4.48	\$4.66	\$4.73	\$4.83	\$4.96	\$5.12	\$5.27	\$5.42
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per nit billed	\$2.78	\$3.09	\$2.79	\$3.11	\$3.12	\$3.19	\$3.26	\$3.36	\$3.46	\$3.57	\$3.66
Over 10 units billed per month	\$2.22	\$2.47	\$2.23	\$2.48	\$2.50	\$2.55	\$2.60	\$2.68	\$2.76	\$2.85	\$2.92
Total Second Tier Rate	\$5.00	\$5.57	\$5.01	\$5.59	\$5.62	\$5.74	\$5.86	\$6.04	\$6.23	\$6.42	\$6.58
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed	\$2.78	\$3.09	\$2.79	\$3.11	\$3.12	\$3.19	\$3.26	\$3.36	\$3.46	\$3.57	\$3.66
Over 10 units billed per month	\$2.22	\$2.47	\$2.23	\$2.48	\$2.50	\$2.55	\$2.60	\$2.68	\$2.76	\$2.85	\$2.92
Total Irrigation Rate	\$5.00	\$5.57	\$5.01	\$5.59	\$5.62	\$5.74	\$5.86	\$6.04	\$6.23	\$6.42	\$6.58
Other Districts - Wholesale Rate (all units billed)	\$0.81	\$0.90	\$0.81	\$0.91	\$0.91	\$0.93	\$0.95	\$0.98	\$1.01	\$1.04	\$1.07
User-Defined Rates											
Monthly Fixed Charge per ERU		\$4.95	\$5.10	\$5.25	\$5.41	\$5.57	\$ 5.74	\$ 5.97	\$ 6.15	\$ 6.33	\$ 6.52
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$ 3.22	\$ 3.35	\$ 3.45	\$ 3.56	\$ 3.66
First 10 units billed per month		\$1.37	\$1.41	\$1.45	\$1.50	\$1.54	\$ 1.59	\$ 1.65	\$ 1.70	\$ 1.75	\$ 1.80
Total First tier Rate		\$4.15	\$4.27	\$4.40	\$4.53	\$4.67	\$ 4.81	\$ 5.00	\$ 5.15	\$ 5.31	\$ 5.47
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$ 3.22	\$ 3.35	\$ 3.45	\$ 3.56	\$ 3.66
Over 10 units billed per month		\$2.22	\$2.29	\$2.36	\$2.43	\$2.50	\$ 2.57	\$ 2.68	\$ 2.76	\$ 2.84	\$ 2.92
Total Second Tier Rate		\$5.00	\$5.15	\$5.30	\$5.46	\$5.63	\$ 5.80	\$ 6.03	\$ 6.21	\$ 6.40	\$ 6.59
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$ 3.22	\$ 3.35	\$ 3.45	\$ 3.56	\$ 3.66
Over 10 units billed per month		\$2.22	\$2.29	\$2.36	\$2.43	\$2.50	\$ 2.57	\$ 2.68	\$ 2.76	\$ 2.84	\$ 2.92
Total Irrigation Rate		\$5.00	\$5.15	\$5.30	\$5.46	\$5.63	\$ 5.80	\$ 6.03	\$ 6.21	\$ 6.40	\$ 6.59
Other Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Average Residential Water Bill (5/8" - 500 c.f.)	\$25.70	\$25.70	\$26.47	\$27.27	\$28.08	\$28.93	\$29.79	\$30.99	\$31.91	\$32.87	\$33.86
% Change in Bill		0%	3%	3%	3%	3%	3%	4%	3%	3%	3%

CURRENT STRUCTURE WITH FINANCIAL PLAN INCREASES

Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers											
Monthly Fixed Charge per ERU	\$4.95	\$5.10	\$5.25	\$5.41	\$5.57	\$5.74	\$5.97	\$6.15	\$6.33	\$6.52	
Tier 1 (0 - 10 Units)											
Capital Related Rate, per Unit billed	\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$3.22	\$3.35	\$3.45	\$3.56	\$3.66	
First 10 units billed per month	\$1.40	\$1.44	\$1.48	\$1.53	\$1.57	\$1.62	\$1.68	\$1.74	\$1.79	\$1.84	
Total First tier Rate	\$4.18	\$4.30	\$4.43	\$4.56	\$4.70	\$4.84	\$5.04	\$5.19	\$5.34	\$5.50	
Tier 2 (10 - 10 Units)											
Capital Related Rate, per unit billed	\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$3.22	\$3.35	\$3.45	\$3.56	\$3.66	
Over 10 units billed per month	\$2.26	\$2.33	\$2.40	\$2.47	\$2.55	\$2.62	\$2.73	\$2.81	\$2.90	\$2.98	
Total Second Tier Rate	\$5.04	\$5.20	\$5.35	\$5.51	\$5.68	\$5.85	\$6.08	\$6.26	\$6.45	\$6.65	
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed	\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$3.22	\$3.35	\$3.45	\$3.56	\$3.66	
Over 10 units billed per month	\$2.26	\$2.33	\$2.40	\$2.47	\$2.55	\$2.62	\$2.73	\$2.81	\$2.90	\$2.98	
Total Irrigation Rate	\$5.04	\$5.20	\$5.35	\$5.51	\$5.68	\$5.85	\$6.08	\$6.26	\$6.45	\$6.65	
Other Districts - Wholesale Rate (all units billed)	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	

Schedule 27 - Water Rate Summary

Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Average Residential Water Bill (5/8" - 500 c.f.)	\$25.84	\$26.61	\$27.41	\$28.23	\$29.08	\$29.95	\$31.15	\$32.08	\$33.05	\$34.04
Alternative 2: Increased Fixed Charges										
Monthly Fixed Charge per ERU	\$12.90	\$14.44	\$13.84	\$14.47	\$15.07	\$15.72	\$16.43	\$16.96	\$17.51	\$18.18
First Tier Rate (10 Units or Less per Month)										
Capital Related Rate, per unit billed	\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$2.55	\$2.59	\$2.61	\$2.63	\$2.63
First 10 units billed per month	\$0.97	\$1.17	\$1.15	\$1.24	\$1.32	\$1.41	\$1.50	\$1.58	\$1.67	\$1.77
Total First tier Rate	\$3.59	\$3.52	\$3.74	\$3.81	\$3.88	\$3.96	\$4.09	\$4.20	\$4.30	\$4.39
Second Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed	\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$2.55	\$2.59	\$2.61	\$2.63	\$2.63
Over 10 units billed per month	\$1.58	\$1.89	\$1.86	\$2.01	\$2.14	\$2.28	\$2.43	\$2.56	\$2.70	\$2.86
Total Second Tier Rate	\$4.20	\$4.24	\$4.45	\$4.58	\$4.70	\$4.83	\$5.02	\$5.18	\$5.33	\$5.49
Irrigation Meter Rate (all units billed)										
Capital Related Rate, per unit billed	\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$2.55	\$2.59	\$2.61	\$2.63	\$2.63
Over 10 units billed per month	\$1.58	\$1.89	\$1.86	\$2.01	\$2.14	\$2.28	\$2.43	\$2.56	\$2.70	\$2.86
Total Irrigation Rate	\$4.20	\$4.24	\$4.45	\$4.58	\$4.70	\$4.83	\$5.02	\$5.18	\$5.33	\$5.49
Other Districts - Wholesale Rate (all units billed)	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81
Average Residential Water Bill (5/8" - 500 c.f.)	\$30.86	\$32.03	\$32.55	\$33.50	\$34.50	\$35.52	\$36.90	\$37.94	\$39.01	\$40.15
Alternative 3: Increased Fixed Charge with Additional Lifetime Tier										
Monthly Fixed Charge per ERU	\$12.90	\$14.44	\$13.84	\$14.47	\$15.07	\$15.72	\$16.43	\$16.96	\$17.51	\$18.18
First Tier Rate (2 Units or Less per Month)										
Capital Related Rate, per unit billed	\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$2.55	\$2.59	\$2.61	\$2.63	\$2.63
First 2 units billed per month	\$0.77	\$0.92	\$0.91	\$0.98	\$1.04	\$1.11	\$1.19	\$1.25	\$1.32	\$1.40
Total First tier Rate	\$3.39	\$3.27	\$3.50	\$3.55	\$3.61	\$3.67	\$3.78	\$3.87	\$3.95	\$4.03
Second Tier Rate (2 - 10 Units per Month)										
Capital Related Rate, per unit billed	\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$2.55	\$2.59	\$2.61	\$2.63	\$2.63
2 - 10 units billed per month	\$1.15	\$1.39	\$1.36	\$1.47	\$1.57	\$1.67	\$1.78	\$1.88	\$1.98	\$2.10
Total Second Tier Rate	\$3.77	\$3.74	\$3.96	\$4.04	\$4.13	\$4.22	\$4.37	\$4.49	\$4.61	\$4.72
Third Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed	\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$2.55	\$2.59	\$2.61	\$2.63	\$2.63
Over 10 units billed per month	\$1.54	\$1.85	\$1.81	\$1.96	\$2.09	\$2.23	\$2.37	\$2.50	\$2.64	\$2.80
Total Third Tier Rate	\$4.16	\$4.20	\$4.41	\$4.53	\$4.65	\$4.78	\$4.97	\$5.12	\$5.27	\$5.42
Irrigation Meter Rate (all units billed)										
Capital Related Rate, per unit billed	\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$2.55	\$2.59	\$2.61	\$2.63	\$2.63
Over 10 units billed per month	\$1.54	\$1.85	\$1.81	\$1.96	\$2.09	\$2.23	\$2.37	\$2.50	\$2.64	\$2.80
Total Irrigation Rate	\$4.16	\$4.20	\$4.41	\$4.53	\$4.65	\$4.78	\$4.97	\$5.12	\$5.27	\$5.42
Other Districts - Wholesale Rate (all units billed)	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81
Average Residential Water Bill (5/8" - 500 c.f.)	\$31.00	\$32.20	\$32.71	\$33.68	\$34.68	\$35.72	\$37.12	\$38.17	\$39.25	\$40.40
Alternative 4: Increased Fixed Charge with Additional Lifetime Tier, Irrigation Tier and Irrigation Availability to Multifamily Customers										

Schedule 27 - Water Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Monthly Fixed Charge per ERU		\$12.90	\$14.44	\$13.84	\$14.47	\$15.07	\$ 15.72	\$ 16.43	\$ 16.96	\$ 17.51	\$ 18.18
First Tier Rate (2 Units or Less per Month)											
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$ 2.55	\$ 2.59	\$ 2.61	\$ 2.63	\$ 2.63
First 2 units billed per month		\$0.77	\$0.92	\$0.90	\$0.98	\$1.04	\$ 1.11	\$ 1.18	\$ 1.25	\$ 1.31	\$ 1.39
Total First tier Rate		\$3.39	\$3.27	\$3.50	\$3.54	\$3.61	\$ 3.66	\$ 3.78	\$ 3.86	\$ 3.95	\$ 4.02
Second Tier Rate (2 - 10 Units per Month)											
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$ 2.55	\$ 2.59	\$ 2.61	\$ 2.63	\$ 2.63
2 - 10 units billed per month		\$1.15	\$1.38	\$1.36	\$1.47	\$1.56	\$ 1.66	\$ 1.77	\$ 1.87	\$ 1.97	\$ 2.09
Total Second Tier Rate		\$3.77	\$3.73	\$3.95	\$4.03	\$4.13	\$ 4.22	\$ 4.37	\$ 4.48	\$ 4.60	\$ 4.72
Third Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$ 2.55	\$ 2.59	\$ 2.61	\$ 2.63	\$ 2.63
Over 10 units billed per month		\$1.53	\$1.84	\$1.81	\$1.95	\$2.08	\$ 2.22	\$ 2.36	\$ 2.49	\$ 2.63	\$ 2.78
Total Third Tier Rate		\$4.15	\$4.19	\$4.40	\$4.52	\$4.65	\$ 4.77	\$ 4.96	\$ 5.11	\$ 5.26	\$ 5.41
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$ 2.55	\$ 2.59	\$ 2.61	\$ 2.63	\$ 2.63
Over 10 units billed per month		\$2.07	\$2.49	\$2.44	\$2.64	\$2.81	\$ 2.99	\$ 3.19	\$ 3.37	\$ 3.55	\$ 3.76
Total Irrigation Rate		\$4.69	\$4.84	\$5.04	\$5.20	\$5.37	\$ 5.55	\$ 5.79	\$ 5.98	\$ 6.18	\$ 6.39
Other Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Average Residential Water Bill (5/8" - 500 c.f.)		\$30.98	\$32.18	\$32.69	\$33.65	\$34.66	\$35.70	\$37.09	\$38.13	\$39.22	\$40.36
Alternative 5: Increased Fixed Charge with Add. Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Cus											
Monthly Fixed Charge per ERU		\$12.90	\$14.44	\$13.84	\$14.47	\$15.07	\$ 15.72	\$ 16.43	\$ 16.96	\$ 17.51	\$ 18.18
First Tier Rate (2 Units or Less per Month)											
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$ 2.55	\$ 2.59	\$ 2.61	\$ 2.63	\$ 2.63
First 2 units billed per month		\$0.80	\$0.96	\$0.94	\$1.02	\$1.09	\$ 1.16	\$ 1.24	\$ 1.30	\$ 1.37	\$ 1.45
Total First tier Rate		\$3.42	\$3.31	\$3.54	\$3.59	\$3.65	\$ 3.71	\$ 3.83	\$ 3.92	\$ 4.01	\$ 4.08
Second Tier Rate (2 - 10 Units per Month)											
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$ 2.55	\$ 2.59	\$ 2.61	\$ 2.63	\$ 2.63
2 - 10 units billed per month		\$1.20	\$1.44	\$1.42	\$1.53	\$1.63	\$ 1.74	\$ 1.85	\$ 1.95	\$ 2.06	\$ 2.18
Total Second Tier Rate		\$3.82	\$3.79	\$4.01	\$4.10	\$4.20	\$ 4.29	\$ 4.45	\$ 4.57	\$ 4.69	\$ 4.81
Third Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$ 2.55	\$ 2.59	\$ 2.61	\$ 2.63	\$ 2.63
Over 10 units billed per month		\$1.60	\$1.93	\$1.89	\$2.04	\$2.17	\$ 2.32	\$ 2.47	\$ 2.61	\$ 2.75	\$ 2.91
Total Third Tier Rate		\$4.22	\$4.28	\$4.48	\$4.61	\$4.74	\$ 4.87	\$ 5.06	\$ 5.22	\$ 5.38	\$ 5.54
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56	\$ 2.55	\$ 2.59	\$ 2.61	\$ 2.63	\$ 2.63
Over 10 units billed per month		\$2.16	\$2.60	\$2.55	\$2.76	\$2.94	\$ 3.13	\$ 3.33	\$ 3.52	\$ 3.71	\$ 3.93
Total Irrigation Rate		\$4.78	\$4.95	\$5.14	\$5.32	\$5.50	\$ 5.68	\$ 5.93	\$ 6.13	\$ 6.34	\$ 6.56
Other Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Average Residential Water Bill (5/8" - 500 c.f.)		\$31.20	\$32.45	\$32.95	\$33.94	\$34.96	\$36.02	\$37.43	\$38.50	\$39.60	\$40.77

Schedule 28 - Sewer Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 1: Current Rate Structure											
Break-Even Rates											
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per Unit billed	\$4.00	\$3.85	\$4.37	\$5.53	\$6.53	\$6.57	\$6.71	\$6.80	\$6.78	\$6.89	\$6.92
First 10 units billed per month	\$5.54	\$5.34	\$6.06	\$7.66	\$9.05	\$9.10	\$9.29	\$9.42	\$9.39	\$9.54	\$9.58
Total First Tier Rate	\$9.54	\$9.19	\$10.43	\$13.19	\$15.58	\$15.66	\$16.00	\$16.21	\$16.17	\$16.43	\$16.50
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed	\$4.00	\$3.85	\$4.37	\$5.53	\$6.53	\$6.57	\$6.71	\$6.80	\$6.78	\$6.89	\$6.92
Over 10 units billed per month	\$6.49	\$6.25	\$7.09	\$8.97	\$10.60	\$10.66	\$10.88	\$11.03	\$11.00	\$11.18	\$11.22
Total Second Tier Rate	\$10.49	\$10.10	\$11.47	\$14.50	\$17.13	\$17.22	\$17.59	\$17.83	\$17.78	\$18.06	\$18.14
New Castle (Lower Tier Rate)											
Capital Related Rate, per nit billed	\$4.00	\$3.85	\$4.37	\$5.53	\$6.53	\$6.57	\$6.71	\$6.80	\$6.78	\$6.89	\$6.92
Over 10 units billed per month	\$5.54	\$5.34	\$6.06	\$7.66	\$9.05	\$9.10	\$9.29	\$9.42	\$9.39	\$9.54	\$9.58
New Castle Tier	\$9.54	\$9.19	\$10.43	\$13.19	\$15.58	\$15.66	\$16.00	\$16.21	\$16.17	\$16.43	\$16.50
User-Defined Rates											
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per Unit billed	\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	\$6.92	
First 10 units billed per month	\$6.20	\$6.89	\$7.58	\$7.95	\$8.35	\$8.77	\$9.21	\$9.39	\$9.49	\$9.58	
Total First Tier Rate	\$10.68	\$11.86	\$13.05	\$13.70	\$14.38	\$15.10	\$15.86	\$16.17	\$16.34	\$16.50	
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed	\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	\$6.92	
Over 10 units billed per month	\$7.27	\$8.07	\$8.88	\$9.32	\$9.78	\$10.27	\$10.79	\$11.00	\$11.11	\$11.22	
Total Second Tier Rate	\$11.75	\$13.04	\$14.35	\$15.06	\$15.82	\$16.61	\$17.44	\$17.79	\$17.96	\$18.14	
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed	\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	\$6.92	
Over 10 units billed per month	\$6.20	\$6.89	\$7.58	\$7.95	\$8.35	\$8.77	\$9.21	\$9.39	\$9.49	\$9.58	
New Castle Tier	\$10.68	\$11.86	\$13.05	\$13.70	\$14.38	\$15.10	\$15.86	\$16.17	\$16.34	\$16.50	
Average Residential Water Bill (5/8" - 500 c.f.)	\$ 47.70	\$53.42	\$59.30	\$65.23	\$68.49	\$71.92	\$75.51	\$79.29	\$80.87	\$81.68	\$82.50
% Change in Bill	12%	11%	10%	5%	5%	5%	5%	2%	1%	1%	
Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers											
Tier 1 (0 - 10 Units)											
Capital Related Rate, per Unit billed	\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	\$6.92	
First 10 units billed per month	\$6.22	\$6.91	\$7.60	\$7.98	\$8.38	\$8.80	\$9.24	\$9.42	\$9.52	\$9.61	
Total First tier Rate	\$10.70	\$11.88	\$13.07	\$13.72	\$14.41	\$15.13	\$15.89	\$16.20	\$16.37	\$16.53	
Tier 1 (0 - 10 Units)											
Capital Related Rate, per unit billed	\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	\$6.92	
Over 10 units billed per month	\$7.29	\$8.09	\$8.90	\$9.35	\$9.82	\$10.31	\$10.82	\$11.04	\$11.15	\$11.26	
Total Second Tier Rate	\$11.77	\$13.07	\$14.37	\$15.09	\$15.85	\$16.64	\$17.47	\$17.82	\$18.00	\$18.18	
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed	\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	\$6.92	
Over 10 units billed per month	\$6.22	\$6.91	\$7.60	\$7.98	\$8.38	\$8.80	\$9.24	\$9.42	\$9.52	\$9.61	
New Castle Tier	\$10.70	\$11.88	\$13.07	\$13.72	\$14.41	\$15.13	\$15.89	\$16.20	\$16.37	\$16.53	
Average Residential Water Bill (5/8" - 500 c.f.)	\$53.52	\$59.41	\$65.35	\$68.62	\$72.05	\$75.65	\$79.43	\$81.02	\$81.83	\$82.65	

Schedule 28 - Sewer Rate Summary

Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 2: Increased Fixed Charges										
Monthly Fixed Charge per ERU	\$12.16	\$20.19	\$29.51	\$30.89	\$32.38	\$40.49	\$43.96	\$46.64	\$48.74	\$51.20
First Tier Rate (10 Units or Less per Month)										
Capital Related Rate, per unit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46	\$8.84	\$8.99	\$8.76	\$8.53	\$8.16
First 10 units billed per month	\$4.65	\$3.92	\$2.68	\$3.14	\$3.41	\$3.06	\$3.35	\$3.62	\$3.80	\$4.07
Total First Tier Rate	\$9.72	\$10.30	\$10.81	\$11.32	\$11.87	\$11.90	\$12.34	\$12.38	\$12.33	\$12.24
Second Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46	\$8.84	\$8.99	\$8.76	\$8.53	\$8.16
Over 10 units billed per month	\$5.45	\$4.59	\$3.14	\$3.68	\$4.00	\$3.58	\$3.92	\$4.24	\$4.45	\$4.77
Total Second Tier Rate	\$10.52	\$10.97	\$11.27	\$11.86	\$12.45	\$12.43	\$12.91	\$13.00	\$12.98	\$12.94
New Castle (Lower Tier Rate)										
Capital Related Rate, per unit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46	\$8.84	\$8.99	\$8.76	\$8.53	\$8.16
Over 10 units billed per month	\$4.65	\$3.92	\$2.68	\$3.14	\$3.41	\$3.06	\$3.35	\$3.62	\$3.80	\$4.07
New Castle Tier	\$9.72	\$10.30	\$10.81	\$11.32	\$11.87	\$11.90	\$12.34	\$12.38	\$12.33	\$12.24
Average Residential Water Bill (5/8" - 500 c.f.)	\$60.76	\$71.66	\$83.57	\$87.47	\$91.73	\$100.00	\$105.64	\$108.55	\$110.40	\$112.39
Alternative 3: Increased Fixed Charge with Additional Lifeline Tier										
Monthly Fixed Charge per ERU	\$12.16	\$14.44	\$13.84	\$14.47	\$15.07	\$15.72	\$16.43	\$16.96	\$17.51	\$18.18
First Tier Rate (2 Units or Less per Month)										
Capital Related Rate, per unit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46	\$8.84	\$8.99	\$8.76	\$8.53	\$8.16
First 2 units billed per month	\$2.92	\$2.47	\$1.69	\$1.98	\$2.14	\$1.92	\$2.10	\$2.28	\$2.39	\$2.56
Total First Tier Rate	\$7.99	\$8.84	\$9.82	\$10.15	\$10.60	\$10.77	\$11.10	\$11.04	\$10.92	\$10.73
Second Tier Rate (2 - 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46	\$8.84	\$8.99	\$8.76	\$8.53	\$8.16
2 - 10 units billed per month	\$4.39	\$3.70	\$2.53	\$2.97	\$3.22	\$2.88	\$3.16	\$3.42	\$3.58	\$3.84
Total Second Tier Rate	\$9.46	\$10.07	\$10.66	\$11.14	\$11.68	\$11.73	\$12.15	\$12.18	\$12.12	\$12.01
Third Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46	\$8.84	\$8.99	\$8.76	\$8.53	\$8.16
Over 10 units billed per month	\$5.85	\$4.93	\$3.37	\$3.95	\$4.29	\$3.85	\$4.21	\$4.56	\$4.78	\$5.12
Total Third Tier Rate	\$10.92	\$11.31	\$11.50	\$12.13	\$12.75	\$12.69	\$13.20	\$13.32	\$13.31	\$13.29
New Castle (Lower Tier Rate)										
Capital Related Rate, per unit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46	\$8.84	\$8.99	\$8.76	\$8.53	\$8.16
Over 10 units billed per month	\$4.39	\$3.70	\$2.53	\$2.97	\$3.22	\$2.88	\$3.16	\$3.42	\$3.58	\$3.84
New Castle Tier	\$9.46	\$10.07	\$10.66	\$11.14	\$11.68	\$11.73	\$12.15	\$12.18	\$12.12	\$12.01
Average Residential Water Bill (5/8" - 500 c.f.)	\$56.51	\$62.34	\$65.45	\$68.18	\$71.31	\$72.43	\$75.07	\$75.57	\$75.70	\$75.65
Alternative 4: Increased Fixed Charge with Additional Lifeline Tier, Irrigation Tier and Irrigation Availability to Multifamily Customers										
Monthly Fixed Charge per ERU	\$12.16	\$14.44	\$13.84	\$14.47	\$15.07	\$15.72	\$16.43	\$16.96	\$17.51	\$18.18
First Tier Rate (2 Units or Less per Month)										
Capital Related Rate, per unit billed	\$5.28	\$6.64	\$8.46	\$8.51	\$8.81	\$9.21	\$9.36	\$9.12	\$8.88	\$8.50
First 2 units billed per month	\$2.94	\$2.48	\$1.69	\$1.99	\$2.15	\$1.93	\$2.11	\$2.29	\$2.40	\$2.57
Total First tier Rate	\$8.21	\$9.11	\$10.16	\$10.49	\$10.96	\$11.14	\$11.47	\$11.41	\$11.28	\$11.07
Second Tier Rate (2 - 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.28	\$6.64	\$8.46	\$8.51	\$8.81	\$9.21	\$9.36	\$9.12	\$8.88	\$8.50
2 - 10 units billed per month	\$4.40	\$3.71	\$2.54	\$2.98	\$3.23	\$2.90	\$3.17	\$3.43	\$3.60	\$3.86
Total Second Tier Rate	\$9.68	\$10.35	\$11.00	\$11.48	\$12.04	\$12.10	\$12.53	\$12.55	\$12.48	\$12.36
Third Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.28	\$6.64	\$8.46	\$8.51	\$8.81	\$9.21	\$9.36	\$9.12	\$8.88	\$8.50
Over 10 units billed per month	\$5.87	\$4.95	\$3.39	\$3.97	\$4.31	\$3.86	\$4.23	\$4.57	\$4.80	\$5.14
Total Third Tier Rate	\$11.15	\$11.59	\$11.85	\$12.48	\$13.11	\$13.07	\$13.59	\$13.69	\$13.68	\$13.64
New Castle (Lower Tier Rate)										
Capital Related Rate, per unit billed	\$5.28	\$6.64	\$8.46	\$8.51	\$8.81	\$9.21	\$9.36	\$9.12	\$8.88	\$8.50
Over 10 units billed per month	\$4.40	\$3.71	\$2.54	\$2.98	\$3.23	\$2.90	\$3.17	\$3.43	\$3.60	\$3.86
New Castle Tier	\$9.68	\$10.35	\$11.00	\$11.48	\$12.04	\$12.10	\$12.53	\$12.55	\$12.48	\$12.36

Schedule 28 - Sewer Rate Summary

Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Average Residential Water Bill (5/8" - 500 c.f.)	\$57.63	\$63.71	\$67.16	\$69.91	\$73.10	\$74.29	\$76.97	\$77.42	\$77.51	\$77.39
Alternative 5: Increased Fixed Charge with Add. Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Customers										
Monthly Fixed Charge per ERU	\$12.16	\$20.19	\$29.51	\$30.89	\$32.38	\$ 40.49	\$ 43.96	\$ 46.64	\$ 48.74	\$ 51.20
First Tier Rate (2 Units or Less per Month)										
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 8.95
First 2 units billed per month	\$3.10	\$2.61	\$1.79	\$2.10	\$2.27	\$ 2.04	\$ 2.23	\$ 2.41	\$ 2.53	\$ 2.71
Total First tier Rate	\$8.66	\$9.60	\$10.70	\$11.06	\$11.55	\$ 11.73	\$ 12.09	\$ 12.02	\$ 11.89	\$ 11.67
Second Tier Rate (2 - 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 8.95
2 - 10 units billed per month	\$4.65	\$3.92	\$2.68	\$3.14	\$3.41	\$ 3.06	\$ 3.35	\$ 3.62	\$ 3.80	\$ 4.07
Total Second Tier Rate	\$10.21	\$10.91	\$11.59	\$12.10	\$12.68	\$ 12.75	\$ 13.20	\$ 13.23	\$ 13.15	\$ 13.02
Third Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 8.95
Over 10 units billed per month	\$6.20	\$5.23	\$3.57	\$4.19	\$4.55	\$ 4.08	\$ 4.46	\$ 4.83	\$ 5.06	\$ 5.43
Total Third Tier Rate	\$11.76	\$12.22	\$12.49	\$13.15	\$13.82	\$ 13.77	\$ 14.32	\$ 14.43	\$ 14.42	\$ 14.38
New Castle (Lower Tier Rate)										
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 8.95
Over 10 units billed per month	\$4.65	\$3.92	\$2.68	\$3.14	\$3.41	\$ 3.06	\$ 3.35	\$ 3.62	\$ 3.80	\$ 4.07
New Castle Tier	\$10.21	\$10.91	\$11.59	\$12.10	\$12.68	\$ 12.75	\$ 13.20	\$ 13.23	\$ 13.15	\$ 13.02
Average Residential Water Bill (5/8" - 500 c.f.)	\$60.09	\$72.12	\$85.70	\$89.31	\$93.53	\$102.21	\$107.74	\$110.35	\$111.97	\$113.60
Alternative 6: Increased Fixed Charge with Add. Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Customers										
Monthly Fixed Charge per ERU	\$12.16	\$20.19	\$29.51	\$30.89	\$32.38	\$ 40.49	\$ 43.96	\$ 46.64	\$ 48.74	\$ 51.20
First Tier Rate (2 Units or Less per Month)										
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 8.95
First 2 units billed per month	\$3.26	\$2.75	\$1.88	\$2.20	\$2.39	\$ 2.14	\$ 2.35	\$ 2.54	\$ 2.66	\$ 2.85
Total First tier Rate	\$8.82	\$9.74	\$10.79	\$11.16	\$11.66	\$ 11.84	\$ 12.20	\$ 12.14	\$ 12.02	\$ 11.81
Second Tier Rate (2 - 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 8.95
2 - 10 units billed per month	\$4.89	\$4.12	\$2.82	\$3.30	\$3.59	\$ 3.21	\$ 3.52	\$ 3.81	\$ 3.99	\$ 4.28
Total Second Tier Rate	\$10.45	\$11.11	\$11.73	\$12.26	\$12.86	\$ 12.91	\$ 13.38	\$ 13.41	\$ 13.35	\$ 13.23
Third Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 8.95
Over 10 units billed per month	\$6.52	\$5.50	\$3.76	\$4.41	\$4.78	\$ 4.29	\$ 4.69	\$ 5.08	\$ 5.32	\$ 5.71
Total Third Tier Rate	\$12.08	\$12.48	\$12.67	\$13.37	\$14.05	\$ 13.98	\$ 14.55	\$ 14.68	\$ 14.68	\$ 14.66
New Castle (Lower Tier Rate)										
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27	\$ 9.70	\$ 9.86	\$ 9.61	\$ 9.35	\$ 8.95
Over 10 units billed per month	\$4.89	\$4.12	\$2.82	\$3.30	\$3.59	\$ 3.21	\$ 3.52	\$ 3.81	\$ 3.99	\$ 4.28
New Castle Tier	\$10.45	\$11.11	\$11.73	\$12.26	\$12.86	\$ 12.91	\$ 13.38	\$ 13.41	\$ 13.35	\$ 13.23
Average Residential Water Bill (5/8" - 500 c.f.)	\$61.13	\$72.99	\$86.30	\$90.01	\$94.29	\$102.90	\$108.49	\$111.16	\$112.82	\$114.51

Schedule 29 - Sample Bills

Water Rates									
Monthly Meter Charge	Current	Alt. 1	Alt. 1A	Alt. 2	Alt. 3	Alt. 4	Alt. 5	Alt. 6	
	FY 13	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14
5/8	\$ 4.95	\$ 4.95	\$ 4.95	\$ 12.90	\$ 12.90	\$ 12.90	\$ 12.90	\$ 12.90	\$ 12.90
1	\$ 8.27	\$ 8.27	\$ 8.27	\$ 21.56	\$ 21.56	\$ 21.56	\$ 21.56	\$ 21.56	\$ 21.56
1 1/2	\$ 14.25	\$ 14.25	\$ 14.25	\$ 37.14	\$ 37.14	\$ 37.14	\$ 37.14	\$ 37.14	\$ 37.14
2	\$ 22.91	\$ 22.91	\$ 22.91	\$ 59.71	\$ 59.71	\$ 59.71	\$ 59.71	\$ 59.71	\$ 59.71
3	\$ 38.26	\$ 38.26	\$ 38.26	\$ 94.51	\$ 94.51	\$ 94.51	\$ 94.51	\$ 94.51	\$ 94.51
4	\$ 68.74	\$ 68.74	\$ 68.74	\$ 179.17	\$ 179.17	\$ 179.17	\$ 179.17	\$ 179.17	\$ 179.17
6	\$ 120.27	\$ 120.27	\$ 120.27	\$ 313.48	\$ 313.48	\$ 313.48	\$ 313.48	\$ 313.48	\$ 313.48
8	\$ 168.01	\$ 168.01	\$ 168.01	\$ 437.91	\$ 437.91	\$ 437.91	\$ 437.91	\$ 437.91	\$ 437.91
10	\$ 232.02	\$ 232.02	\$ 232.02	\$ 656.87	\$ 656.87	\$ 656.87	\$ 656.87	\$ 656.87	\$ 656.87
Usage Rates - Tiered Charges per 100 c.f.									
Tier 1 (0 - 10 Units)	\$ 4.15	\$ 4.15	\$ 4.15	\$ 3.59					
Tier 2 (Over 10 Units)	\$ 5.00	\$ 5.00	\$ 5.04	\$ 4.30					
Tier 2 (10 - 20 Units)				\$ 3.39	\$ 3.39	\$ 3.42			
Tier 2 (21 - 30 Units)				\$ 3.77	\$ 3.77	\$ 3.82			
Tier 3 (Over 30 Units)				\$ 4.16	\$ 4.15	\$ 4.22			
Irrigation Usage	\$ 5.00	\$ 5.00	\$ 5.04	\$ 4.30					
Other Districts - Wholesale Rate (all units billed)	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81			

Sewer Rates									
Monthly Meter Charge	Current	Alt. 1	Alt. 1A	Alt. 2	Alt. 3	Alt. 4	Alt. 5	Alt. 6	
	FY 13	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14
5/8	\$ -	\$ -	\$ -	\$ 12.16	\$ 12.16	\$ 12.16	\$ 12.16	\$ 12.16	\$ 12.16
3/4	\$ -	\$ -	\$ -	\$ 12.16	\$ 12.16	\$ 12.16	\$ 12.16	\$ 12.16	\$ 12.16
1	\$ -	\$ -	\$ -	\$ 20.32	\$ 20.32	\$ 20.32	\$ 20.32	\$ 20.32	\$ 20.32
1 1/2	\$ -	\$ -	\$ -	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
2	\$ -	\$ -	\$ -	\$ 56.28	\$ 56.28	\$ 56.28	\$ 56.28	\$ 56.28	\$ 56.28
3	\$ -	\$ -	\$ -	\$ 89.07	\$ 89.07	\$ 89.07	\$ 89.07	\$ 89.07	\$ 89.07
4	\$ -	\$ -	\$ -	\$ 168.86	\$ 168.86	\$ 168.86	\$ 168.86	\$ 168.86	\$ 168.86
6	\$ -	\$ -	\$ -	\$ 295.44	\$ 295.44	\$ 295.44	\$ 295.44	\$ 295.44	\$ 295.44
8	\$ -	\$ -	\$ -	\$ 412.71	\$ 412.71	\$ 412.71	\$ 412.71	\$ 412.71	\$ 412.71
10	\$ -	\$ -	\$ -	\$ 619.08	\$ 619.08	\$ 619.08	\$ 619.08	\$ 619.08	\$ 619.08
Usage Rates - Tiered Charges per 100 c.f.									
Tier 1 (0 - 10 Units)	\$ 9.54	\$ 10.68	\$ 10.70	\$ 9.72					
Tier 2 (Over 10 Units)	\$ 10.49	\$ 11.75	\$ 11.77	\$ 10.52					
Tier 2 (10 - 20 Units)				\$ 7.99	\$ 8.21	\$ 8.66	\$ 8.83		
Tier 2 (21 - 30 Units)				\$ 9.46	\$ 9.68	\$ 10.21	\$ 10.45		
Tier 3 (Over 30 Units)				\$ 10.92	\$ 11.15	\$ 11.76	\$ 12.08		
New Castle	\$ 9.54	\$ 10.68	\$ 10.70	\$ 9.72	\$ 9.46	\$ 9.68	\$ 10.21	\$ 10.45	

Sample Water Bill																	
Meter Size	Monthly Usage cubic feet	Current	Alt. 1	% Increase	\$ Increase	Alt. 1A	% Increase	\$ Increase	Alt. 2	% Increase	\$ Increase	Alt. 3	% Increase	\$ Increase	Alt. 4	% Increase	\$ Increase
		FY 13	FY 14			FY 14			FY 14			FY 14			FY 14		
5/8	200	\$11.25	\$13.25	118.7%	\$2.00	\$13.30	118.2%	\$2.05	\$20.09	178.6%	\$8.84	\$19.68	174.8%	\$8.43	\$19.67	174.7%	\$8.42
5/8	500	\$25.70	\$25.70	100.0%	\$0.00	\$25.84	100.5%	\$0.14	\$30.86	120.3%	\$5.16	\$31.00	120.6%	\$5.30	\$30.98	120.5%	\$5.28
5/8	1,200	\$56.45	\$56.45	100.0%	\$0.00	\$56.81	100.6%	\$0.36	\$57.21	101.9%	\$0.76	\$58.18	103.1%	\$1.73	\$58.12	103.0%	\$1.67
3/4	3,000	\$146.45	\$146.45	100.0%	\$0.00	\$147.61	100.8%	\$1.16	\$132.73	90.7%	(\$13.72)	\$133.03	92.2%	(\$13.42)	\$132.87	92.1%	(\$13.58)
3/4	450	\$23.63	\$23.63	100.0%	\$0.00	\$23.75	100.5%	\$0.12	\$29.07	123.0%	\$5.44	\$29.11	123.2%	\$5.49	\$29.10	123.2%	\$5.47
1 1/2	2,500	\$124.77	\$124.77	100.0%	\$0.00	\$125.71	100.8%	\$0.94	\$120.40	96.5%	(\$4.37)	\$120.90	97.1%	(\$3.87)	\$120.76	97.0%	(\$3.91)
1 1/2	5,000	\$255.75	\$255.75	100.0%	\$0.00	\$257.80	100.8%	\$2.05	\$240.88	94.2%	(\$14.87)	\$240.44	94.0%	(\$15.31)	\$240.16	93.9%	(\$15.59)
3	900	\$73.61	\$73.61	100.0%	\$0.00	\$73.86	100.5%	\$0.25	\$126.84	172.3%	\$53.23	\$127.70	173.5%	\$54.09	\$127.66	173.4%	\$54.05
6	310	\$113.14	\$113.14	100.0%	\$0.00	\$113.22	100.1%	\$0.08	\$124.61	109.8%	\$11.47	\$124.41	109.7%	\$11.27	\$124.32	109.7%	\$11.18
8	1,900	\$244.51	\$244.51	100.0%	\$0.00	\$245.18	100.3%	\$0.67	\$211.59	86.6%	(\$32.92)	\$212.26	87.2%	(\$32.25)	\$212.01	87.1%	(\$32.50)
Irrigation Meters																	
3/4	23,000	\$1,154.95	\$1,154.95	100.0%	\$0.00	\$1,165.14	100.9%	\$10.19	\$977.83	84.7%	(\$177.12)	\$969.11	84.0%	(\$185.84)	\$1,091.11	94.5%	(\$63.64)
1	4,000	\$208.27	\$208.27	100.0%	\$0.00	\$210.64	101.1%	\$2.37	\$189.37	90.9%	(\$18.90)	\$187.89	90.2%	(\$19.38)	\$209.11	100.4%	\$0.84
1 1/2	50,000	\$2,514.25	\$2,514.25	100.0%	\$0.00	\$2,536.40	100.9%	\$22.15	\$2,134.82	85.3%	(\$379.43)	\$2,116.30	84.2%	(\$397.95)	\$2,381.12	94.7%	(\$133.13)
Other Districts																	
3/4	23,000	\$186.30	\$186.30	100.0%	\$0.00	\$186.30	100.0%	\$0.00	\$186.30	100.0%	\$0.00	\$186.30	100.0%	\$0.00	\$186.30	100.0%	\$0.00
1	4,000	\$37.40	\$37.40	100.0%	\$0.00	\$37.40	100.0%	\$0.00	\$37.40	100.0%	\$0.00	\$37.40	100.0%	\$0.00	\$37.40	100.0%	\$0.00
1 1/2	50,000	\$405.00	\$405.00	100.0%	\$0.00	\$405.00	100.0%	\$0.00	\$405.00	100.0%	\$0.00	\$405.00	100.0%	\$0.00	\$405.00	100.0%	\$0.00

Sample Sewer Bill																	
Meter Size	Monthly Usage cubic feet	Current	Alt. 1	% Increase	\$ Increase	Alt. 1A	% Increase	\$ Increase	Alt. 2	% Increase	\$ Increase	Alt. 3	% Increase	\$ Increase	Alt. 4	% Increase	\$ Increase
		FY 13	FY 14			FY 14			FY 14			FY 14			FY 14		
5/8	200	\$19.08	\$21.37	112.0%	\$2.29	\$21.41	112.2%	\$2.33	\$31.60	65.6%	\$12.52	\$28.15	47.5%	\$9.07	\$28.59	49.8%	\$9.51
5/8	500	\$47.70	\$51.42	107.8%	\$3.72	\$51.52	107.9%	\$3.82	\$60.76	27.4%	\$13.06	\$56.51	18.5%	\$8.81	\$57.63	20.8%	\$9.93
5/8	1,200	\$116.38	\$116.35	100.0%	(\$0.03)	\$116.58	100.2%	\$0.20	\$128.80	10.7%	\$12.42	\$125.63	7.9%	\$9.25	\$128.33	10.9%	\$11.95
3/4	3,000	\$305.20	\$341.82	112.0%	\$36.62	\$342.47	112.2%	\$37.27	\$301.75	-9.5%	(\$104.45)	\$322.16	5.6%	\$16.96	\$319.63	7.4%	\$14.43
3/4	450	\$42.93	\$48.08	112.0%	\$5.15	\$48.17	112.2%	\$5.24	\$55.90	30.2%	\$12.97	\$51.79	20.6%	\$8.86	\$52.79	23.0%	\$9.86
1	2,500	\$232.75	\$283.08	121.6%	\$50.33	\$283.61	122.3%	\$50.86	\$261.31	4.2%	(\$71.44)	\$275.72	9.1%	\$43.97	\$281.43	11.3%	\$48.68
1 1/2	5,000	\$515.00	\$576.80	111.2%	\$61.80	\$577.90	111.4%	\$62.90	\$521.00	1.2%	(\$94.00)	\$553.37	8.4%	\$38.37	\$557.86	11.6%	\$42.86
3	900	\$85.86	\$96.16	112.0%	\$10.30	\$96.34	112.1%	\$10.48	\$116.55	305.6%	\$29.69	\$117.25	36.5%	\$31.39	\$117.27	36.5%	\$31.41
6	310	\$259.57	\$312.12	120.2%	\$52.55	\$313.18	121.2%	\$53.61	\$325.57	300.9%	\$66.00	\$321.83	238.2%	\$62.26	\$322.52	239.5%	\$62.95
8	1,900	\$189.81	\$212.59	112.0%	\$22.78	\$212.99	112.2%	\$23.18	\$207.39	73.7%	(\$82.42)	\$207.61	217.5%	\$117.80	\$207.63	217.5%	\$117.82
New Castle																	
3/4	23,000	\$2,194.20	\$2,457.50	112.0%	\$263.30	\$2,461.96	112.2%	\$267.76	\$2,247.72	2.4%	(\$153.52)	\$2,187.01	-0.9%	(\$71.19)	\$2,238.84	2.0%	\$44.64
1	4,000	\$381.60	\$427.39	112.0%	\$45.79	\$428.17	112.2%	\$46.57	\$409.11	7.2%	(\$72.49)	\$398.55	4.4%	\$16.95	\$407.55	5.8%	\$25.95
1 1/2	50,000	\$4,770.00	\$5,347.40	112.0%	\$577.40	\$5,352.08	112.3%	\$582.08	\$4,894.92	2.6%	(\$475.08)	\$4,762.94	-0.1%	(\$107.06)	\$4,875.40	2.2%	\$112.46

Schedule 30 - Water Cash Flow and Balance

Water Fund	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenues												
Water Service Charges	\$ 8,249,927	\$ 8,049,803	\$ 8,049,803	\$ 8,267,271	\$ 8,488,873	\$ 8,718,180	\$ 8,964,461	\$ 9,217,720	\$ 9,569,703	\$ 9,839,143	\$ 10,124,814	\$ 10,421,419
Miscellaneous Other Revenues	\$ 544,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500
<i>Total Revenues</i>	\$ 8,794,427	\$ 8,640,303	\$ 8,640,303	\$ 8,857,771	\$ 9,079,373	\$ 9,308,680	\$ 9,554,961	\$ 9,808,220	\$ 10,160,203	\$ 10,429,643	\$ 10,715,314	\$ 11,011,919
Expenses												
Total Operating Expenses	\$ 4,598,664	\$ 4,767,674	\$ 4,767,674	\$ 4,869,270	\$ 5,074,106	\$ 5,267,651	\$ 5,494,402	\$ 5,731,882	\$ 5,986,892	\$ 6,247,515	\$ 6,520,616	\$ 6,806,842
Operating Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Existing Debt Service Expense	\$ 2,583,735	\$ 2,452,479	\$ 2,452,479	\$ 2,377,992	\$ 2,279,432	\$ 2,214,695	\$ 2,149,955	\$ 2,080,217	\$ 2,015,730	\$ 1,963,841	\$ 1,911,954	\$ 1,828,564
Cash Funded Capital Projects	\$ 1,842,000	\$ 2,330,000	\$ 2,330,000	\$ 1,109,000	\$ 1,339,000	\$ 1,055,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Projected Debt Service	\$ -	\$ -	\$ -	\$ 180,000	\$ 840,375	\$ 865,656	\$ 880,625	\$ 881,844	\$ 959,352	\$ 1,034,750	\$ 1,108,039	\$ 1,158,125
Capital Stabilization	\$ -	\$ -	\$ -	\$ 99,160	\$ -	\$ 153,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160
<i>Total Expenses</i>	\$ 9,024,399	\$ 9,550,153	\$ 9,550,153	\$ 8,635,422	\$ 9,532,913	\$ 9,556,162	\$ 9,733,142	\$ 9,902,103	\$ 10,170,134	\$ 10,454,266	\$ 10,748,769	\$ 11,001,691
Surplus / (Shortfall)	\$ (229,972)	\$ (909,850)	\$ (909,850)	\$ 222,348	\$ (453,540)	\$ (247,483)	\$ (178,181)	\$ (93,883)	\$ (9,931)	\$ (24,623)	\$ (33,455)	\$ 10,228
Operating Fund Cash Balance												
Starting Year Balance	\$ 3,702,686	\$ 3,472,714	\$ 3,472,714	\$ 2,562,864	\$ 2,785,212	\$ 2,331,672	\$ 2,084,190	\$ 1,906,009	\$ 1,812,125	\$ 1,802,194	\$ 1,777,572	\$ 1,744,117
Operating Reserve Annual Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Requirement Operating Surplus (Deficit)	\$ (229,972)	\$ (909,850)	\$ (909,850)	\$ 222,348	\$ (453,540)	\$ (247,483)	\$ (178,181)	\$ (93,883)	\$ (9,931)	\$ (24,623)	\$ (33,455)	\$ 10,228
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
End Year Balance	\$ 3,702,686	\$ 3,472,714	\$ 2,562,864	\$ 2,785,212	\$ 2,331,672	\$ 2,084,190	\$ 1,906,009	\$ 1,812,125	\$ 1,802,194	\$ 1,777,572	\$ 1,744,117	\$ 1,754,345
% of Annual Budget (Target > 30%)	63%	41%	29%	35%	26%	23%	21%	19%	19%	18%	17%	17%
Capital Stabilization Fund												
Starting Year Balance	\$ -	\$ -	\$ -	\$ -	\$ 99,160	\$ 99,160	\$ 252,320	\$ 1,085,480	\$ 1,918,640	\$ 2,751,800	\$ 3,584,960	\$ 4,418,120
Annual Contribution	\$ -	\$ -	\$ -	\$ 99,160	\$ -	\$ 153,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160	\$ 833,160
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
End Year Balance	\$ -	\$ -	\$ -	\$ 99,160	\$ 99,160	\$ 252,320	\$ 1,085,480	\$ 1,918,640	\$ 2,751,800	\$ 3,584,960	\$ 4,418,120	\$ 5,251,280
Total Available Cash Balance (End Year)	\$ 3,702,686	\$ 3,472,714	\$ 2,562,864	\$ 2,884,372	\$ 2,430,832	\$ 2,336,510	\$ 2,991,489	\$ 3,730,765	\$ 4,553,994	\$ 5,362,531	\$ 6,162,237	\$ 7,005,625

Schedule 31 - Sewer Cash Flow and Balance

Sewer Fund	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenues												
Sewer Service Charges	\$ 10,389,358	\$ 13,100,513	\$ 14,498,250	\$ 15,896,892	\$ 16,641,749	\$ 17,444,396	\$ 18,285,701	\$ 19,167,521	\$ 19,515,643	\$ 19,693,624	\$ 19,878,662	
Miscellaneous Other Revenues	\$ 704,647	\$ 972,381	\$ 951,681	\$ 930,807	\$ 909,753	\$ 888,510	\$ 867,066	\$ 845,476	\$ 781,964	\$ 774,128	\$ 545,027	
Total Revenues	\$ 11,094,005	\$ 14,072,894	\$ 15,449,931	\$ 16,827,699	\$ 17,551,502	\$ 18,332,906	\$ 19,152,767	\$ 20,012,997	\$ 20,297,607	\$ 20,467,752	\$ 20,423,689	
Expenses												
Total Operating Expenses	\$ 6,517,565	\$ 6,784,329	\$ 6,783,558	\$ 7,046,563	\$ 8,717,675	\$ 8,898,360	\$ 9,103,533	\$ 9,554,291	\$ 9,966,796	\$ 10,482,282	\$ 10,928,307	
Operating Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Existing Debt Service Expense	\$ 3,753,788	\$ 3,514,588	\$ 3,431,794	\$ 3,343,499	\$ 3,254,455	\$ 3,166,910	\$ 3,081,617	\$ 2,995,571	\$ 2,585,827	\$ 2,511,131	\$ 2,041,325	
Cash Funded Capital Projects	\$ 1,086,000	\$ 936,000	\$ 1,135,000	\$ 630,000	\$ 500,000	\$ 635,000	\$ 500,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 750,000	
Projected Debt Service	\$ -	\$ 1,003,151	\$ 2,160,283	\$ 5,285,852	\$ 6,535,483	\$ 6,494,490	\$ 6,723,340	\$ 6,568,909	\$ 6,414,478	\$ 6,260,047	\$ 6,126,710	
Capital Stabilization	\$ -	\$ -	\$ 189,929	\$ 694,929	\$ 824,929	\$ 689,929	\$ 824,929	\$ 949,929	\$ 949,929	\$ 949,929	\$ 574,929	
Total Expenses	\$ 11,357,353	\$ 12,238,068	\$ 13,700,564	\$ 17,000,843	\$ 19,832,543	\$ 19,884,689	\$ 20,233,419	\$ 20,443,700	\$ 20,292,030	\$ 20,578,390	\$ 20,421,270	
Surplus / (Shortfall)	\$ (263,348)	\$ 1,834,826	\$ 1,749,367	\$ (173,144)	\$ (2,281,041)	\$ (1,551,782)	\$ (1,080,652)	\$ (430,703)	\$ 5,577	\$ (110,637)	\$ 2,419	
Operating Fund Cash Balance												
Starting Year Balance	\$ 6,575,317	\$ 6,311,969	\$ 8,146,795	\$ 9,896,162	\$ 9,723,018	\$ 7,441,977	\$ 5,890,194	\$ 4,809,542	\$ 4,378,839	\$ 4,384,416	\$ 4,273,778	
Operating Reserve Annual Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenue Requirement Operating Surplus (Deficit)	\$ (263,348)	\$ 1,834,826	\$ 1,749,367	\$ (173,144)	\$ (2,281,041)	\$ (1,551,782)	\$ (1,080,652)	\$ (430,703)	\$ 5,577	\$ (110,637)	\$ 2,419	
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
End Year Balance	\$ 6,575,317	\$ 6,311,969	\$ 8,146,795	\$ 9,896,162	\$ 9,723,018	\$ 7,441,977	\$ 5,890,194	\$ 4,809,542	\$ 4,378,839	\$ 4,384,416	\$ 4,273,778	\$ 4,276,197
% of Annual Budget (Target > 30%)		59%	72%	78%	61%	39%	31%	25%	22%	22%	22%	22%
Capital Stabilization Fund												
Starting Year Balance	\$ -	\$ -	\$ -	\$ 189,929	\$ 884,858	\$ 1,709,787	\$ 2,399,716	\$ 3,224,645	\$ 4,174,574	\$ 5,124,504	\$ 6,074,433	
Annual Contribution	\$ -	\$ -	\$ -	\$ 189,929	\$ 694,929	\$ 824,929	\$ 689,929	\$ 824,929	\$ 949,929	\$ 949,929	\$ 949,929	
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
End Year Balance	\$ -	\$ -	\$ -	\$ 189,929	\$ 884,858	\$ 1,709,787	\$ 2,399,716	\$ 3,224,645	\$ 4,174,574	\$ 5,124,504	\$ 6,074,433	\$ 6,649,362
Total Available Cash Balance (End Year)	\$ 6,575,317	\$ 6,311,969	\$ 8,146,795	\$ 10,086,091	\$ 10,607,876	\$ 9,151,764	\$ 8,289,911	\$ 8,034,188	\$ 8,553,414	\$ 9,508,919	\$ 10,348,211	\$ 10,925,559



Water and Sewer Rate Study
Created By: Municipal and Financial Services Group
2014 Model

Financial Model Index

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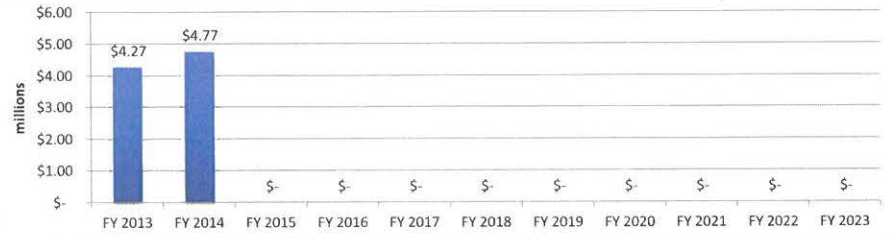
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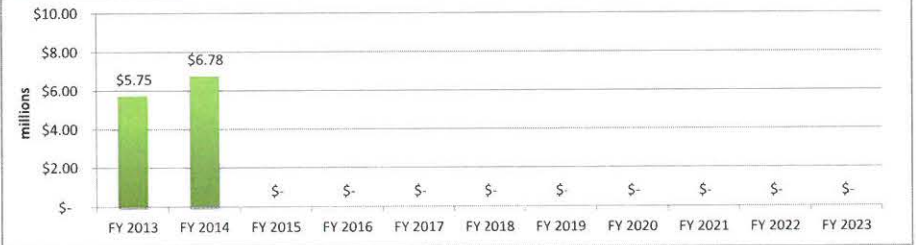
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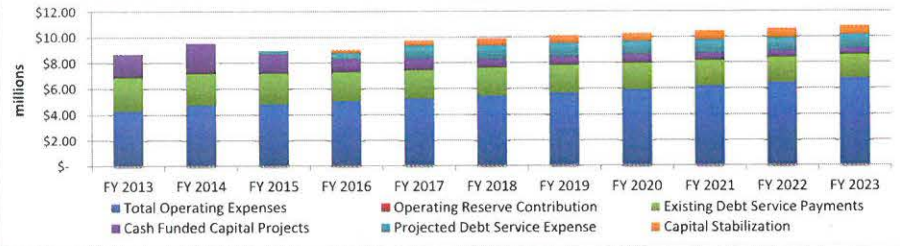
Water Operating Expense



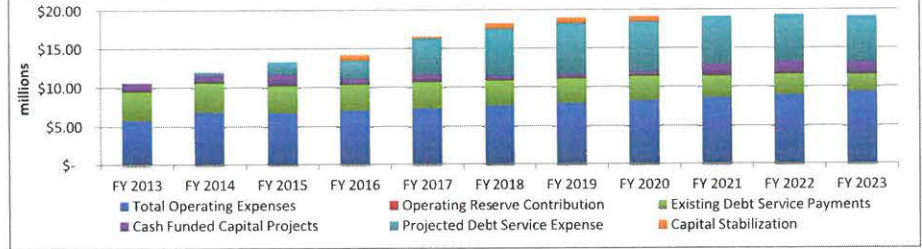
Sewer Operating Expenses



Water Total Revenue Requirements

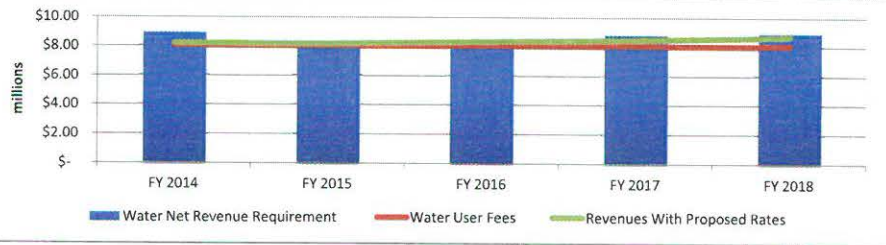


Sewer Total Revenue Requirements

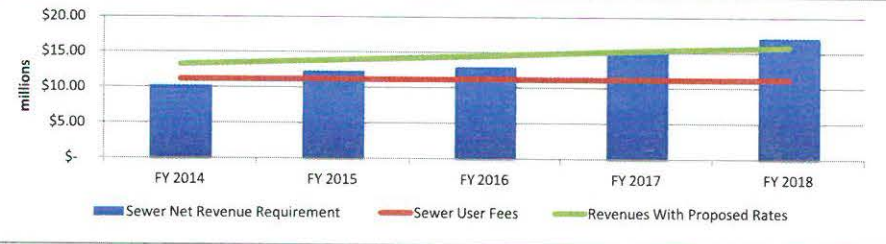


Financial Highlights

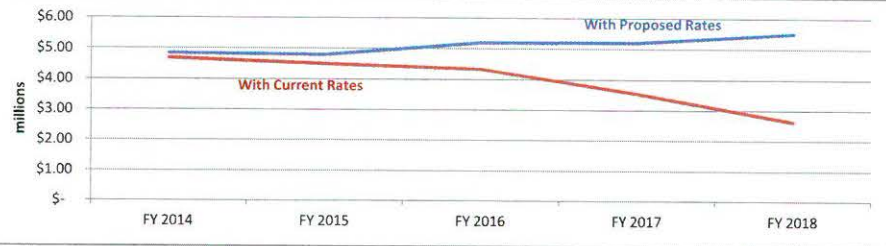
Water Revenue Requirements vs. Projected Revenues



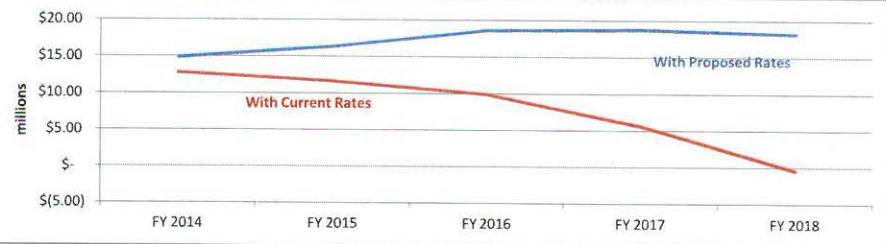
Sewer Revenue Requirements vs. Projected Revenues



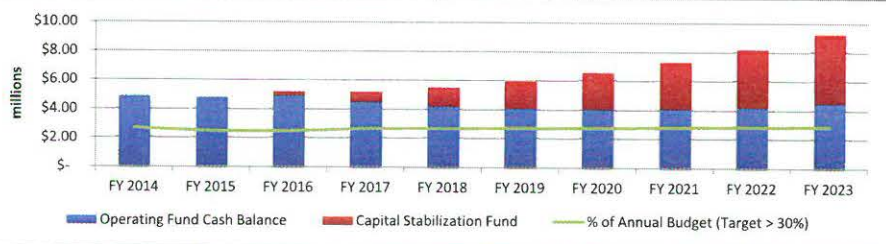
Water Cash Balance



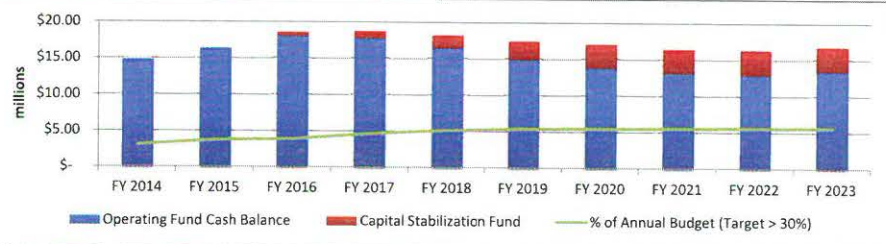
Sewer Cash Balance



Water Cash Balance Components



Sewer Cash Balance Components



Schedule 1 - Control Panel

Show Assumptions	Hide Assumptions
Show Revenue Requirements	Hide Revenue Requirements
Show Financial Plan and Alternatives	Hide Financial Plan and Alternatives
Show Sample Bills	Hide Sample Bills

General Assumptions		Fiscal Year										
Source		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
User Defined	User	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Commodity (Fuel) Energy Index	Energy ACC Website	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
Municipal Cost Index	MCI ACC Website	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
Construction Cost Index	CCI ENR Website	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%
Consumer Product Index	CPI ACC Website	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%
Producer Product Index	PPI ACC Website	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%
No Increase	None	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Personnel	Pers	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
User Defined #2	User 2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #3	User 3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #4	User 4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #5	User 5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Price Elasticity											
Average Bill Increase		7.80%	3.34%	3.94%	3.96%	3.53%	3.54%	3.55%	3.56%	3.57%	3.57%
Elasticity Factor		0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Annual Change in Demand		-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%	-0.14%

WATER		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Customer Count Growth Rate												
SF Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MF Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Irrigation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

WATER		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Demand Forecast												
SF Residential		-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
MF Residential		-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Commercial		-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Industrial		-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Municipal		-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Other Districts		-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Irrigation		-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%

SEWER		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Customer Count Growth Rate												
SF Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MF Residential		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rye		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
New Castle		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SEWER		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Demand Forecast												
SF Residential		-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
MF Residential		-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Commercial		-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Industrial		-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Municipal		-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Rye		-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
New Castle		-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%

Schedule 1 - Control Panel

Show Assumptions	Hide Assumptions
Show Revenue Requirements	Hide Revenue Requirements
Show Financial Plan and Alternatives	Hide Financial Plan and Alternatives
Show Sample Bills	Hide Sample Bills

Revenue Requirements	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Water Fund											
Operating Costs	\$ 4,271,972	\$ 4,767,674	\$ 4,814,521	\$ 5,019,987	\$ 5,235,132	\$ 5,460,451	\$ 5,696,467	\$ 5,943,732	\$ 6,202,828	\$ 6,474,369	\$ 6,759,003
Capital Costs	\$ 4,425,734	\$ 4,742,478	\$ 4,143,241	\$ 3,986,552	\$ 4,487,471	\$ 4,443,889	\$ 4,384,994	\$ 4,305,882	\$ 4,263,899	\$ 4,187,075	\$ 4,078,747
Total Revenue Requirements	\$ 8,697,706	\$ 9,510,152	\$ 8,957,762	\$ 9,006,539	\$ 9,722,603	\$ 9,904,340	\$ 10,081,461	\$ 10,249,614	\$ 10,466,727	\$ 10,661,443	\$ 10,837,751
Less: Miscellaneous Revenues	\$ 830,585	\$ 595,764	\$ 739,118	\$ 815,288	\$ 891,458	\$ 967,628	\$ 1,043,798	\$ 1,096,636	\$ 1,155,191	\$ 1,213,071	\$ 1,270,394
Net Revenue Requirements	\$ 7,867,121	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251	\$ 8,831,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357
Sewer Fund											
Operating Costs	\$ 5,749,617	\$ 6,784,229	\$ 6,714,920	\$ 6,996,191	\$ 7,290,471	\$ 7,598,420	\$ 7,920,734	\$ 8,258,148	\$ 8,611,438	\$ 8,981,421	\$ 9,368,961
Capital Costs	\$ 4,839,787	\$ 5,271,156	\$ 6,623,796	\$ 7,123,392	\$ 9,286,122	\$ 10,667,746	\$ 11,104,245	\$ 10,904,020	\$ 10,526,846	\$ 10,326,900	\$ 9,731,840
Total Revenue Requirements	\$ 10,589,403	\$ 12,055,385	\$ 13,338,716	\$ 14,119,583	\$ 16,576,593	\$ 18,266,166	\$ 19,024,979	\$ 19,162,168	\$ 19,138,284	\$ 19,308,320	\$ 19,100,801
Less: Miscellaneous Revenues	\$ 1,944,847	\$ 1,788,949	\$ 984,108	\$ 1,170,915	\$ 1,132,760	\$ 1,094,416	\$ 1,055,870	\$ 1,017,180	\$ 728,807	\$ 713,135	\$ 403,171
Net Revenue Requirements	\$ 8,644,556	\$ 10,266,437	\$ 12,354,608	\$ 12,948,669	\$ 15,443,834	\$ 17,171,750	\$ 17,969,110	\$ 18,144,989	\$ 18,409,477	\$ 18,595,186	\$ 18,697,630

Schedule 1 - Control Panel

Show Assumptions	Hide Assumptions
Show Revenue Requirements	Hide Revenue Requirements
Show Financial Plan and Alternatives	Hide Financial Plan and Alternatives
Show Sample Bills	Hide Sample Bills

Recommended Revenue Increases	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Water Fund Annual Revenue Increases	0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Total Collected Water Revenues	\$8,183,901	\$8,161,648	\$8,299,917	\$8,439,001	\$8,657,213	\$8,882,976	\$9,115,172	\$9,353,984	\$9,599,601	\$9,852,215
Net Water Revenue Requirement	\$8,914,388	\$8,218,644	\$8,191,251	\$8,831,145	\$8,936,712	\$9,037,663	\$9,152,978	\$9,311,535	\$9,448,373	\$9,567,357
Surplus / (Deficit)	(\$730,487)	(\$56,996)	\$108,665	(\$392,144)	(\$279,499)	(\$154,687)	(\$37,806)	\$42,449	\$151,228	\$284,858
End of Year Cash Balance	\$ 4,839,741	\$ 4,782,745	\$ 5,193,219	\$ 5,202,884	\$ 5,500,193	\$ 5,947,315	\$ 6,511,317	\$ 7,305,575	\$ 8,208,611	\$ 9,245,277
Sewer Fund Annual Revenue Increases	12.00%	5.00%	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Total Collected Sewer Revenues	\$13,241,425	\$13,859,571	\$14,534,000	\$15,237,755	\$15,823,283	\$16,434,014	\$17,068,260	\$17,726,924	\$18,410,947	\$19,121,303
Net Sewer Revenue Requirement	\$10,266,437	\$12,354,608	\$12,948,669	\$15,443,834	\$17,171,750	\$17,969,110	\$18,144,989	\$18,409,477	\$18,595,186	\$18,697,630
Surplus / (Deficit)	\$2,974,988	\$1,504,963	\$1,585,332	(\$206,078)	(\$1,348,467)	(\$1,535,095)	(\$1,076,729)	(\$682,553)	(\$184,239)	\$423,673
End of Year Cash Balance	\$ 14,826,123	\$ 16,331,086	\$ 18,594,665	\$ 18,741,834	\$ 18,196,614	\$ 17,464,767	\$ 17,191,285	\$ 16,508,732	\$ 16,324,494	\$ 16,748,167

Schedule 1 - Control Panel

Show Assumptions	Hide Assumptions
Show Revenue Requirements	Hide Revenue Requirements
Show Financial Plan and Alternatives	Hide Financial Plan and Alternatives
Show Sample Bills	Hide Sample Bills

Sample Water Bills					
Meter Size	Monthly Usage cubic feet	Current FY 14	Alt. 1 FY 15	Alt. 2 FY 15	Alt. 3 FY 14
5/8	100	\$ 9.10	\$ 9.10	\$ 8.99	\$ 8.70
5/8	1,500	\$ 71.45	\$ 71.45	\$ 70.60	\$ 70.71
1	2,500	\$ 124.77	\$ 124.77	\$ 124.40	\$ 124.90
3/4	3,000	\$ 146.45	\$ 146.45	\$ 146.32	\$ 147.02
3	40,000	\$ 2,027.76	\$ 2,027.76	\$ 2,045.34	\$ 2,060.87
1	2,500	\$ 124.77	\$ 124.77	\$ 124.40	\$ 124.90
1 1/2	5,000	\$ 255.75	\$ 255.75	\$ 256.58	\$ 258.08
3	40,000	\$ 2,027.76	\$ 2,027.76	\$ 2,027.76	\$ 2,060.87
6	310	\$ 133.14	\$ 133.14	\$ 132.79	\$ 131.94
8	1,900	\$ 254.51	\$ 254.51	\$ 253.84	\$ 254.11
Irrigation Meters	0				
3/4	600	\$ 34.95	\$ 34.95	\$ 35.24	\$ 35.48
1	4,000	\$ 208.27	\$ 208.27	\$ 208.27	\$ 211.79
1 1/2	50,000	\$ 2,514.25	\$ 2,514.25	\$ 2,538.18	\$ 2,558.21
Other Districts	0				
3/4	4,500	\$ 36.45	\$ 36.45	\$ 36.45	\$ 36.45
1	4,000	\$ 32.40	\$ 32.40	\$ -	\$ 32.40
1 1/2	50,000	\$ 405.00	\$ 405.00	\$ 405.00	\$ 405.00

Sample Sewer Bills					
Meter Size	Monthly Usage cubic feet	Current FY 14	Alt. 1 FY 15	Alt. 2 FY 14	Alt. 3 FY 14
5/8	100	\$ 10.68	\$ 11.21	\$ 10.73	\$ -
5/8	1,500	\$ 165.59	\$ 173.81	\$ 165.96	\$ -
1	2,500	\$ 283.08	\$ 297.17	\$ 283.08	\$ -
3/4	3,000	\$ 341.82	\$ 358.85	\$ 341.79	\$ -
3	40,000	\$ 4,688.88	\$ 4,923.26	\$ 4,679.01	\$ -
1	2,500	\$ 283.08	\$ 297.17	\$ 283.18	\$ -
1 1/2	5,000	\$ 576.80	\$ 605.58	\$ 576.23	\$ -
3	40,000	\$ 4,688.88	\$ 4,923.26	\$ 4,679.01	\$ -
6	310	\$ 33.12	\$ 34.76	\$ 33.28	\$ -
8	1,900	\$ 212.59	\$ 223.15	\$ 212.85	\$ -
New Castle					
3/4	23,000	\$ 2,457.50	\$ 2,578.95	\$ 2,468.95	\$ -
1	4,000	\$ 427.39	\$ 448.51	\$ 429.38	\$ -
1 1/2	50,000	\$ 5,342.40	\$ 5,606.42	\$ 5,367.29	\$ -

Schedule 2A - Water O&M Expenses

A	F	V	ACCT. #	Description	Escalation Factor	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Administration Portsmouth																
100%	0%	0%	011001	sal Regular Salaries	Pers	\$ 75,354	\$ 96,241	\$ 151,611	\$ 159,192	\$ 167,151	\$ 175,509	\$ 184,284	\$ 193,498	\$ 203,173	\$ 213,332	\$ 223,998
100%	0%	0%	011061	INSR Insurance Reimbursement	Pers	\$ 2,641	\$ 5,784	\$ 5,410	\$ 5,681	\$ 5,965	\$ 6,263	\$ 6,576	\$ 6,905	\$ 7,250	\$ 7,612	\$ 7,993
0%	100%	0%	011064	coll Coll Barg Contingency	MCI	\$ -	\$ -	\$ 28,000	\$ 28,868	\$ 29,763	\$ 30,686	\$ 31,637	\$ 32,618	\$ 33,629	\$ 34,671	\$ 35,746
0%	100%	0%	011065	coll Coll Barg Contingency	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	12001	sal Part Time Salaries	Pers	\$ 4,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041	ot Overtime	Pers	\$ 144	\$ 250	\$ 500	\$ 525	\$ 551	\$ 579	\$ 608	\$ 638	\$ 670	\$ 704	\$ 739
100%	0%	0%	015001	WLONG Longevity	Pers	\$ 10,279	\$ 11,343	\$ 9,503	\$ 9,978	\$ 10,477	\$ 11,001	\$ 11,551	\$ 12,129	\$ 12,735	\$ 13,372	\$ 14,040
100%	0%	0%	016001	leave Leave At Termination	Pers	\$ (37,850)	\$ 20,000	\$ 30,000	\$ 31,500	\$ 33,075	\$ 34,720	\$ 36,465	\$ 38,288	\$ 40,203	\$ 42,213	\$ 44,324
100%	0%	0%	021001	health Insurance-Health	Pers	\$ 369,299	\$ 443,450	\$ 417,000	\$ 437,850	\$ 459,743	\$ 482,730	\$ 506,866	\$ 532,209	\$ 558,820	\$ 586,761	\$ 616,099
100%	0%	0%	021101	dental Insurance-Dental	Pers	\$ 20,697	\$ 23,954	\$ 22,890	\$ 24,035	\$ 25,236	\$ 26,498	\$ 27,823	\$ 29,214	\$ 30,675	\$ 32,209	\$ 33,819
100%	0%	0%	021501	bene Insurance-Life	Pers	\$ 1,296	\$ 1,418	\$ 1,250	\$ 1,313	\$ 1,378	\$ 1,447	\$ 1,519	\$ 1,595	\$ 1,675	\$ 1,759	\$ 1,847
100%	0%	0%	022001	bene Insurance-Disability	Pers	\$ 5,559	\$ 6,061	\$ 6,100	\$ 6,405	\$ 6,725	\$ 7,062	\$ 7,415	\$ 7,785	\$ 8,175	\$ 8,583	\$ 9,012
100%	0%	0%	022001	bene Social Security	Pers	\$ 5,601	\$ 7,693	\$ 10,064	\$ 10,567	\$ 11,096	\$ 11,650	\$ 12,233	\$ 12,844	\$ 13,487	\$ 14,161	\$ 14,869
0%	100%	0%	022501	bene Medicare	MCI	\$ 1,310	\$ 1,800	\$ 2,354	\$ 2,427	\$ 2,502	\$ 2,580	\$ 2,660	\$ 2,742	\$ 2,827	\$ 2,915	\$ 3,005
0%	100%	0%	023001	bene Retirement	Pers	\$ 7,106	\$ 13,368	\$ 17,482	\$ 18,356	\$ 19,274	\$ 20,238	\$ 21,249	\$ 22,312	\$ 23,428	\$ 24,599	\$ 25,829
100%	0%	0%	026002	wc Insurance-Workers Comp	Pers	\$ 18,763	\$ 20,690	\$ 19,927	\$ 20,923	\$ 21,970	\$ 23,068	\$ 24,221	\$ 25,432	\$ 26,704	\$ 28,041	\$ 29,441
0%	100%	0%	030101	con Prof Services-Audit	MCI	\$ 6,905	\$ 7,112	\$ 7,112	\$ 7,332	\$ 7,560	\$ 7,794	\$ 8,036	\$ 8,285	\$ 8,542	\$ 8,806	\$ 9,079
0%	100%	0%	031002	con Prof Services-Engineering	MCI	\$ 109,804	\$ 10,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766
0%	100%	0%	032001	con Prof Services-Q/S Counsel	MCI	\$ -	\$ 25,000	\$ 9,500	\$ 9,795	\$ 10,098	\$ 10,411	\$ 10,734	\$ 11,067	\$ 11,410	\$ 11,763	\$ 12,128
0%	100%	0%	033001	con Prof Services-Temp	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	033002	admin Administrative Overhead	MCI	\$ 495,908	\$ 510,534	\$ 520,241	\$ 536,368	\$ 552,996	\$ 570,139	\$ 587,813	\$ 606,035	\$ 624,822	\$ 644,192	\$ 664,162
0%	100%	0%	033003	admin Overhead Applied	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	034001	other Lock Boxes	CPI	\$ 28,089	\$ 32,400	\$ 15,000	\$ 15,348	\$ 15,704	\$ 16,068	\$ 16,441	\$ 16,823	\$ 17,213	\$ 17,612	\$ 18,021
0%	100%	0%	034103	ut Telephone	CPI	\$ 717	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601
0%	100%	0%	034201	con Outside Programming	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	034206	other Software-Annual Maint	MCI	\$ 25,626	\$ 36,450	\$ 36,450	\$ 37,580	\$ 38,745	\$ 39,946	\$ 41,184	\$ 42,461	\$ 43,777	\$ 45,134	\$ 46,534
0%	100%	0%	035002	con Prof Serv- Substance Test	MCI	\$ 138	\$ 750	\$ 750	\$ 773	\$ 797	\$ 822	\$ 847	\$ 874	\$ 901	\$ 929	\$ 957
0%	100%	0%	035004	con Occupational Health	MCI	\$ 169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054	con Prof/Services-Contract	MCI	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043024	repair Repairs-Vehicle	MCI	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	043026	repair Repairs-Computer Equip	MCI	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	043027	repair Repairs-Office Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043028	repair Maintenance	MCI	\$ 8,759	\$ 3,975	\$ 2,575	\$ 2,655	\$ 2,737	\$ 2,822	\$ 2,909	\$ 3,000	\$ 3,093	\$ 3,189	\$ 3,287
0%	100%	0%	048002	other Property Insurance	CPI	\$ 50,216	\$ 58,065	\$ 46,287	\$ 47,361	\$ 48,460	\$ 49,584	\$ 50,734	\$ 51,911	\$ 53,116	\$ 54,348	\$ 55,609
0%	100%	0%	053001	other Advertising	CPI	\$ 777	\$ 3,300	\$ 3,300	\$ 3,377	\$ 3,455	\$ 3,535	\$ 3,617	\$ 3,701	\$ 3,787	\$ 3,875	\$ 3,965
0%	100%	0%	054003	other State Certification	MCI	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	054050	other Training-Education	MCI	\$ 75	\$ 1,100	\$ 1,350	\$ 1,392	\$ 1,435	\$ 1,479	\$ 1,525	\$ 1,573	\$ 1,621	\$ 1,672	\$ 1,723
0%	100%	0%	055050	other Printing	CPI	\$ 13,271	\$ 12,500	\$ 12,500	\$ 12,790	\$ 13,087	\$ 13,390	\$ 13,701	\$ 14,019	\$ 14,344	\$ 14,677	\$ 15,017
0%	100%	0%	056001	other Dues Professional Organiz	MCI	\$ 62	\$ 900	\$ 1,200	\$ 1,237	\$ 1,276	\$ 1,315	\$ 1,356	\$ 1,398	\$ 1,441	\$ 1,486	\$ 1,532
0%	100%	0%	057101	other Travel And Conference	MCI	\$ (744)	\$ 325	\$ 350	\$ 361	\$ 372	\$ 384	\$ 395	\$ 408	\$ 420	\$ 433	\$ 447
0%	100%	0%	061001	other First Aid	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062001	other Office Supplies	CPI	\$ 4,293	\$ 3,300	\$ 3,300	\$ 3,377	\$ 3,455	\$ 3,535	\$ 3,617	\$ 3,701	\$ 3,787	\$ 3,875	\$ 3,965
0%	100%	0%	062011	other Operating Supplies	CPI	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062501	other Postage	CPI	\$ 23,665	\$ 28,800	\$ 28,800	\$ 29,468	\$ 30,152	\$ 30,851	\$ 31,567	\$ 32,299	\$ 33,049	\$ 33,816	\$ 34,600
0%	100%	0%	063501	ut Gasoline	Energy	\$ 54,968	\$ 64,894	\$ 69,725	\$ 74,662	\$ 79,948	\$ 85,608	\$ 91,669	\$ 98,159	\$ 105,109	\$ 112,550	\$ 120,519
0%	100%	0%	067001	other Books & Periodicals	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	074000	cap Machinery And Equipment	CCI	\$ -	\$ 2,500	\$ 1,250	\$ 1,293	\$ 1,336	\$ 1,382	\$ 1,429	\$ 1,477	\$ 1,528	\$ 1,580	\$ 1,633
0%	100%	0%	081005	TAXES Taxes	MCI	\$ 96,865	\$ 118,000	\$ 118,000	\$ 121,658	\$ 125,429	\$ 129,318	\$ 133,327	\$ 137,460	\$ 141,721	\$ 146,114	\$ 150,644
Bill	0.06%			Total Administration Portsmouth		\$ 1,405,102	\$ 1,573,457	\$ 1,611,281	\$ 1,676,297	\$ 1,744,162	\$ 1,815,012	\$ 1,888,987	\$ 1,966,236	\$ 2,046,915	\$ 2,131,188	\$ 2,219,228
Engineering Admin Portsmouth																
100%	0%	0%	011001	sal Regular Salaries	Pers	\$ 167,059	\$ 173,771	\$ 151,518	\$ 159,094	\$ 167,049	\$ 175,401	\$ 184,171	\$ 193,380	\$ 203,049	\$ 213,201	\$ 223,861
100%	0%	0%	012001	ptsal Part Time Salaries	Pers	\$ 1,088	\$ 8,776	\$ 29,409	\$ 30,879	\$ 32,423	\$ 34,045	\$ 35,747	\$ 37,534	\$ 39,411	\$ 41,381	\$ 43,450
100%	0%	0%	014041	ot Overtime	Pers	\$ -	\$ 214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001	bene Social Security	MCI	\$ 9,810	\$ 11,264	\$ 11,284	\$ 11,848	\$ 12,441	\$ 13,063	\$ 13,716	\$ 14,402	\$ 15,122	\$ 15,878	\$ 16,672
0%	100%	0%	022501	bene Medicare	MCI	\$ 2,294	\$ 2,634	\$ 2,639	\$ 2,721	\$ 2,805	\$ 2,892	\$ 2,982	\$ 3,074	\$ 3,170	\$ 3,268	\$ 3,369
100%	0%	0%	023001	bene Retirement	Pers	\$ 14,329	\$ 18,600	\$ 16,433	\$ 17,255	\$ 18,117	\$ 19,023	\$ 19,974	\$ 20,973	\$ 22,022	\$ 23,123	\$ 24,279
0%	100%	0%	031002	con Prof Services-Engineering	MCI	\$ 9,378	\$ 46,000	\$ 35,000	\$ 36,085	\$ 37,204	\$ 38,357	\$ 39,546	\$ 40,772	\$ 42,036	\$ 43,339	\$ 44,682
0%	100%	0%	033004	other Groundwater Protect Prgm	MCI	\$ -	\$ 21,000	\$ 21,000	\$ 21,651	\$ 22,322	\$ 23,014	\$ 23,728	\$ 24,463	\$ 25,222	\$ 26,003	\$ 26,809
0%	100%	0%	034103	ut Telephone	CPI	\$ 1,300	\$ 1,840	\$ 1,840	\$ 1,883	\$ 1,926	\$ 1,971	\$ 2,017	\$ 2,064	\$ 2,111	\$ 2,160	\$ 2,211
0%	100%	0%	034104	ut Cellular Phones	CPI	\$ 1,018	\$ 1,800	\$ 1,800	\$ 1,842	\$ 1,884	\$ 1,928	\$ 1,973	\$ 2,019	\$ 2,066	\$ 2,113	\$ 2,163
0%	100%	0%	039054	con Prof/Services-Contract	MCI	\$ 3,050	\$ 4,600	\$ 4,600	\$ 4,743	\$ 4,890	\$ 5,041	\$ 5,197	\$ 5,359	\$ 5,525	\$ 5,696	\$ 5,873
0%	100%	0%	043028	repair Maintenance	MCI	\$ -	\$ 1,400	\$ 1,400	\$ 1,443	\$ 1,488	\$ 1,534	\$ 1,582	\$ 1,631	\$ 1,681	\$ 1,734	\$ 1,787
0%	100%	0%	054050	other Training-Education	MCI	\$ 145	\$ 3,250	\$ 3,750	\$ 3,866	\$ 3,986	\$ 4,110	\$ 4,237	\$ 4,368	\$ 4,504	\$ 4,643	\$ 4,787
0%	100%	0%	055003	other Updating Plats & Maps	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	055050	other Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	056001	other Dues Professional Organiz	CPI	\$ 2,030	\$ 3,400	\$ 3,750	\$ 3,837	\$ 3,926	\$ 4,017	\$ 4,110	\$ 4,206	\$ 4,303	\$ 4,403	\$ 4,505
0%	100%	0%	057101	other Travel And Conference	MCI	\$ 2,427	\$ 1,500	\$ 1,750	\$ 1,804	\$ 1,860	\$ 1,918	\$ 1,977	\$ 2,039	\$ 2,102	\$ 2,167	\$ 2,234
0%	100%	0%</														

Schedule 2A - Water O&M Expenses

			Escalation Factor														
A	F	V			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
					Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
0%	100%	0%	034103	ut	Telephone	CPI	\$ 5,743	\$ 10,000	\$ 10,000	\$ 10,232	\$ 10,469	\$ 10,712	\$ 10,961	\$ 11,215	\$ 11,475	\$ 11,742	\$ 12,014
0%	100%	0%	034104	ut	Cellular Phones	CPI	\$ 4,734	\$ 8,800	\$ 8,800	\$ 9,004	\$ 9,213	\$ 9,427	\$ 9,646	\$ 9,869	\$ 10,098	\$ 10,333	\$ 10,572
0%	100%	0%	034201	con	Outside Programming	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039051	other	Security/Alarms	CPI	\$ 845	\$ 1,500	\$ 1,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041002	ut	Electricity	Energy	\$ 172,601	\$ 187,250	\$ 206,522	\$ 221,144	\$ 236,801	\$ 253,566	\$ 271,519	\$ 290,742	\$ 311,327	\$ 333,369	\$ 356,971
0%	0%	100%	041101	ut	Natural Gas	Energy	\$ 5,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041102	ut	Heating Oil	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041103	ut	Propane Gas	Energy	\$ 15,432	\$ 19,260	\$ 20,624	\$ 22,084	\$ 23,648	\$ 25,322	\$ 27,115	\$ 29,035	\$ 31,090	\$ 33,291	\$ 35,648
0%	100%	0%	041301	ut	Rubbish Removal	MCI	\$ 135	\$ 260	\$ 260	\$ 268	\$ 276	\$ 285	\$ 294	\$ 303	\$ 312	\$ 322	\$ 332
0%	0%	100%	041308	sludge	Sludge Disposal	MCI	\$ 99,823	\$ 200,000	\$ 214,160	\$ 220,799	\$ 227,644	\$ 234,701	\$ 241,976	\$ 249,478	\$ 257,211	\$ 265,185	\$ 273,406
0%	100%	0%	043002	repair	Repairs-Electrical	MCI	\$ 2,949	\$ 10,000	\$ 7,500	\$ 7,733	\$ 7,972	\$ 8,219	\$ 8,474	\$ 8,737	\$ 9,008	\$ 9,287	\$ 9,575
0%	100%	0%	043004	repair	Repairs-Plumbing	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043005	repair	Repairs-Heating System	MCI	\$ 269	\$ 3,000	\$ 3,102	\$ 3,198	\$ 3,297	\$ 3,400	\$ 3,505	\$ 3,614	\$ 3,726	\$ 3,841	\$ 3,960
0%	100%	0%	043014	repair	Repairs-Other	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	\$ 8,518	\$ 20,000	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574	\$ 19,150
0%	100%	0%	043024	repair	Repairs-Vehicle	MCI	\$ 17,112	\$ 10,000	\$ 9,500	\$ 9,795	\$ 10,098	\$ 10,411	\$ 10,734	\$ 11,067	\$ 11,410	\$ 11,763	\$ 12,128
0%	100%	0%	043025	repair	Repairs-Bldgs & Grounds	MCI	\$ 1,884	\$ 3,000	\$ 3,500	\$ 3,609	\$ 3,720	\$ 3,836	\$ 3,955	\$ 4,077	\$ 4,204	\$ 4,334	\$ 4,468
0%	100%	0%	043026	repair	Repairs-Computer Equip	MCI	\$ -	\$ 5,000	\$ 3,500	\$ 3,609	\$ 3,720	\$ 3,836	\$ 3,955	\$ 4,077	\$ 4,204	\$ 4,334	\$ 4,468
0%	100%	0%	043028	repair	Maintenance	MCI	\$ 8,828	\$ 10,000	\$ 7,500	\$ 7,733	\$ 7,972	\$ 8,219	\$ 8,474	\$ 8,737	\$ 9,008	\$ 9,287	\$ 9,575
0%	0%	100%	043029	sludge	Lagoons	MCI	\$ 7,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043030	other	Bellamy Dam	MCI	\$ 7,579	\$ 10,000	\$ 8,500	\$ 8,764	\$ 9,035	\$ 9,315	\$ 9,604	\$ 9,902	\$ 10,209	\$ 10,525	\$ 10,851
0%	100%	0%	043031	other	Scada Equipment	MCI	\$ -	\$ 2,000	\$ 3,500	\$ 3,609	\$ 3,720	\$ 3,836	\$ 3,955	\$ 4,077	\$ 4,204	\$ 4,334	\$ 4,468
0%	100%	0%	044002	other	Rental Other Equipment	MCI	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	054003	other	State Certification	MCI	\$ 800	\$ 2,000	\$ 1,750	\$ 1,804	\$ 1,860	\$ 1,918	\$ 1,977	\$ 2,039	\$ 2,102	\$ 2,167	\$ 2,234
0%	100%	0%	054050	other	Training-Education	MCI	\$ 1,545	\$ 1,500	\$ 1,750	\$ 1,804	\$ 1,860	\$ 1,918	\$ 1,977	\$ 2,039	\$ 2,102	\$ 2,167	\$ 2,234
0%	100%	0%	055050	other	Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	056001	other	Dues Professional Organiz	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	056007	other	Operational Permits	MCI	\$ 205	\$ 600	\$ 600	\$ 619	\$ 638	\$ 658	\$ 678	\$ 699	\$ 721	\$ 743	\$ 766
0%	100%	0%	057101	other	Travel And Conference	MCI	\$ 238	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553
0%	100%	0%	057102	other	Travel Reimbursement	MCI	\$ 362	\$ 1,000	\$ 750	\$ 773	\$ 797	\$ 822	\$ 847	\$ 874	\$ 901	\$ 929	\$ 957
0%	100%	0%	061001	other	First Aid	MCI	\$ -	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277
0%	100%	0%	061002	other	Miscellaneous Supplies	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062001	other	Office Supplies	CPI	\$ 2,566	\$ 2,000	\$ 2,000	\$ 2,046	\$ 2,094	\$ 2,142	\$ 2,192	\$ 2,243	\$ 2,295	\$ 2,348	\$ 2,403
0%	100%	0%	062007	other	Computer/Printer Supplies	CPI	\$ 62	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 4,374	\$ 5,000	\$ 5,000	\$ 5,116	\$ 5,235	\$ 5,356	\$ 5,480	\$ 5,608	\$ 5,738	\$ 5,871	\$ 6,007
0%	100%	0%	062501	other	Postage	CPI	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	063600	ut	Diesel Fuel	Energy	\$ -	\$ 2,000	\$ 2,142	\$ 2,294	\$ 2,456	\$ 2,630	\$ 2,816	\$ 3,016	\$ 3,229	\$ 3,458	\$ 3,702
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$ 356,305	\$ 400,415	\$ 428,764	\$ 447,056	\$ 465,759	\$ 484,888	\$ 504,454	\$ 524,573	\$ 545,256	\$ 566,523	\$ 588,397
0%	100%	0%	067001	other	Books & Periodicals	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068001	other	Clothing Allowance	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068002	other	Clothing	CPI	\$ 3,621	\$ 3,000	\$ 3,750	\$ 3,837	\$ 3,926	\$ 4,017	\$ 4,110	\$ 4,206	\$ 4,303	\$ 4,403	\$ 4,505
0%	100%	0%	068003	other	Protective Clothing	CPI	\$ (135)	\$ 750	\$ 750	\$ 767	\$ 785	\$ 803	\$ 822	\$ 841	\$ 861	\$ 881	\$ 901
0%	100%	0%	068030	other	Tools	CPI	\$ 2,347	\$ 4,000	\$ 4,000	\$ 4,093	\$ 4,188	\$ 4,285	\$ 4,384	\$ 4,486	\$ 4,590	\$ 4,697	\$ 4,806
0%	100%	0%	072000	cap	Buildings	MCI	\$ 2,363	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383
0%	100%	0%	074000	cap	Machinery And Equipment	CPI	\$ 7,953	\$ 10,000	\$ 10,000	\$ 10,340	\$ 10,692	\$ 11,055	\$ 11,431	\$ 11,820	\$ 12,221	\$ 12,637	\$ 13,067
0%	100%	0%	092101	other	Financing Fees On Debt	CPI	\$ -	\$ -	\$ 30,840	\$ 30,840	\$ 30,840	\$ 30,840	\$ 30,840	\$ 30,840	\$ 30,840	\$ 30,840	\$ 30,840
Cons			3.80%	Total Treatment Plant Portsmouth	\$ 1,149,193	\$ 1,341,115	\$ 1,429,669	\$ 1,488,865	\$ 1,550,884	\$ 1,615,877	\$ 1,684,004	\$ 1,755,433	\$ 1,830,342	\$ 1,908,922	\$ 1,991,371		
ACCT. # Treatment Plant Pease																	
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ 56,031	\$ 53,388	\$ 53,049	\$ 55,701	\$ 58,487	\$ 61,411	\$ 64,481	\$ 67,705	\$ 71,091	\$ 74,645	\$ 78,378
100%	0%	0%	014041	ot	Overtime	Pers	\$ 101	\$ 875	\$ 875	\$ 919	\$ 965	\$ 1,013	\$ 1,064	\$ 1,117	\$ 1,173	\$ 1,231	\$ 1,293
100%	0%	0%	022001	bene	Social Security	Pers	\$ 3,524	\$ 3,364	\$ 3,653	\$ 3,836	\$ 4,027	\$ 4,229	\$ 4,440	\$ 4,662	\$ 4,895	\$ 5,140	\$ 5,397
0%	100%	0%	022501	bene	Medicare	MCI	\$ 810	\$ 787	\$ 854	\$ 880	\$ 908	\$ 936	\$ 965	\$ 995	\$ 1,026	\$ 1,057	\$ 1,090
100%	0%	0%	023001	bene	Retirement	Pers	\$ 5,213	\$ 5,844	\$ 6,346	\$ 6,663	\$ 6,996	\$ 7,346	\$ 7,714	\$ 8,099	\$ 8,504	\$ 8,929	\$ 9,376
0%	100%	0%	031002	con	Prof Services-Engineering	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	031003	con	Prof Services-Scada	MCI	\$ 2,801	\$ 2,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383
0%	100%	0%	034103	ut	Telephone	CPI	\$ 1,014	\$ 200	\$ 200	\$ 205	\$ 209	\$ 214	\$ 219	\$ 224	\$ 230	\$ 235	\$ 240
0%	100%	0%	034201	con	Outside Programming	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	0%	100%	039010	con	Prof/Services-Lab Tests	MCI	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	039051	other	Security/Alarms	CPI	\$ 149	\$ 200	\$ 200	\$ 205	\$ 209	\$ 214	\$ 219	\$ 224	\$ 230	\$ 235	\$ 240
0%	0%	100%	041002	ut	Electricity	Energy	\$ 22,156	\$ 25,000	\$ 26,770	\$ 28,665	\$ 30,695	\$ 32,868	\$ 35,195	\$ 37,687	\$ 40,355	\$ 43,212	\$ 46,272
0%	0%	100%	041101	ut	Natural Gas	Energy	\$ -	\$ 2,000	\$ 2,142	\$ 2,294	\$ 2,456	\$ 2,630	\$ 2,816	\$ 3,016	\$ 3,229	\$ 3,458	\$ 3,702
0%	100%	0%	041102	ut	Heating Oil	Energy	\$ -	\$ 2,000	\$ 2,142	\$ 2,294	\$ 2,456	\$ 2,630	\$ 2,816	\$ 3,016	\$ 3,229	\$ 3,458	\$ 3,702
0%	100%	0%	041301	ut	Rubbish Removal	MCI	\$ -	\$ 100	\$ 100	\$ 103	\$ 106	\$ 110	\$ 113	\$ 116	\$ 120	\$ 124	\$ 128
0%	0%	100%	041308	sludge	Sludge Disposal	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	043002	repair	Repairs-Electrical	MCI	\$ -	\$ 500	\$ 750	\$ 773	\$ 797	\$ 822	\$ 847	\$ 874	\$ 901	\$ 929	\$ 957
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	\$ 3,976	\$ 5,000	\$ 7,500	\$ 7,733	\$ 7,972	\$ 8,219	\$ 8,474	\$ 8,737	\$ 9,008	\$ 9,287</	

Schedule 2A - Water O&M Expenses

A	F	V			Escalation Factor	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	
0%	100%	0%	056001	other	Dues Professional Organiz	CPI	238	300	307	314	321	329	336	344	352	360	
0%	100%	0%	056007	other	Operational Permits	MCI	-	175	175	180	186	198	204	210	217	223	
0%	100%	0%	057102	other	Travel Reimbursement	MCI	-	800	450	464	478	493	508	524	540	557	
0%	100%	0%	061002	other	Miscellaneous Supplies	CPI	-	100	100	103	106	113	116	120	124	128	
0%	100%	0%	062001	other	Office Supplies	CPI	-	500	350	358	366	375	384	393	402	411	420
0%	100%	0%	062011	other	Operating Supplies	CPI	18,227	10,500	11,000	11,255	11,516	11,783	12,057	12,337	12,623	12,916	13,215
0%	100%	0%	067001	other	Books & Periodicals	CPI	-	300	150	152	157	161	164	168	172	176	180
0%	100%	0%	068003	other	Protective Clothing	CPI	-	100	100	102	105	107	110	112	115	117	120
0%	100%	0%	068004	other	Materials-Maintenance	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068030	other	Tools	CPI	79	1,000	250	256	262	268	274	280	287	294	300
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	1,969	8,000	2,500	2,585	2,673	2,764	2,858	2,955	3,055	3,159	3,267
Cons 3.80%							115,693	143,067	118,312	123,091	128,077	133,278	138,704	144,366	150,275	156,440	162,875
ACCT. # TREATMENT-WELLS PORTSMOUTH																	
100%	0%	0%	011001	sal	Regular Salaries	Pers	-	14,724	14,631	15,363	16,131	16,937	17,784	18,673	19,607	20,587	21,617
100%	0%	0%	014041	ot	Overtime	Pers	9,739	6,144	8,546	8,973	9,422	9,893	10,388	10,907	11,452	12,025	12,626
100%	0%	0%	022001	bene	Social Security	Pers	563	1,294	2,677	2,811	2,951	3,099	3,254	3,417	3,587	3,757	3,955
0%	100%	0%	022501	bene	Medicare	MCI	132	302	626	645	665	686	707	729	752	775	799
100%	0%	0%	023001	bene	Retirement	Pers	864	2,248	4,650	4,883	5,127	5,383	5,652	5,935	6,231	6,543	6,870
0%	0%	100%	039010	con	Prof/Services-Lab Tests	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	-	20,000	20,000	20,620	21,259	21,918	22,598	23,299	24,022	24,765	25,533
0%	0%	100%	041002	ut	Electricity	Energy	61,987	66,269	70,961	75,985	81,365	87,125	93,294	99,899	106,972	114,546	122,655
0%	0%	100%	041101	ut	Natural Gas	Energy	-	3,000	3,212	3,439	3,683	3,944	4,223	4,522	4,842	5,185	5,552
0%	100%	0%	043002	repair	Repairs-Electrical	MCI	-	12,000	6,500	6,702	6,909	7,123	7,344	7,572	7,807	8,049	8,298
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	14,490	14,000	16,500	17,012	17,539	18,083	18,643	19,221	19,817	20,431	21,065
0%	100%	0%	043025	repair	Repairs-Bldings & Grounds	MCI	178	10,000	2,500	2,578	2,657	2,740	2,825	2,912	3,003	3,096	3,192
0%	100%	0%	043028	repair	Maintenance	MCI	16,979	25,000	17,500	18,043	18,602	19,178	19,773	20,386	21,018	21,669	22,341
0%	100%	0%	043032	other	Generator Maintenance	MCI	2,825	1,000	3,500	3,609	3,720	3,836	3,955	4,077	4,204	4,334	4,468
0%	100%	0%	062011	other	Operating Supplies	CPI	145	2,000	1,250	1,279	1,309	1,339	1,370	1,402	1,434	1,468	1,502
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	2,189	5,600	5,996	6,182	6,374	6,571	6,775	6,985	7,201	7,425	7,655
0%	100%	0%	068030	other	Tools	CPI	-	1,000	250	256	262	268	274	280	287	294	300
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	8,422	30,000	22,000	22,748	23,521	24,321	25,148	26,003	26,887	27,801	28,747
Cons 3.80%							118,513	214,581	201,299	211,125	221,496	232,445	244,006	256,219	269,122	282,759	297,175
ACCT. # STORAGE TANKS PORTSMOUTH																	
0%	100%	0%	031002	con	Prof Services-Engineering	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	0%	100%	041002	ut	Electricity	Energy	3,999	7,000	7,496	8,027	8,595	9,204	9,855	10,553	11,300	12,100	12,957
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	250	3,000	1,500	1,547	1,594	1,644	1,695	1,747	1,802	1,857	1,915
0%	100%	0%	043025	repair	Repairs-Bldings & Grounds	MCI	559	2,000	750	773	797	822	847	874	901	929	957
0%	100%	0%	043028	repair	Maintenance	MCI	1,747	13,000	7,500	7,733	7,972	8,219	8,474	8,737	9,008	9,287	9,575
0%	100%	0%	044002	other	Rental Other Equipment	MCI	-	-	-	-	-	-	-	-	-	-	-
Cons 3.80%							6,554	25,000	17,246	18,079	18,959	19,889	20,872	21,911	23,010	24,173	25,404
ACCT. # STORAGE TANKS PEASE																	
0%	100%	0%	031002	con	Prof Services-Engineering	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	0%	100%	041002	ut	Electricity	Energy	1,335	1,408	1,508	1,615	1,729	1,852	1,983	2,123	2,273	2,434	2,607
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	250	600	350	367	385	403	421	441	461	481	502
0%	100%	0%	043025	repair	Repairs-Bldings & Grounds	MCI	99	1,000	1,000	1,031	1,063	1,096	1,130	1,165	1,201	1,238	1,277
0%	100%	0%	043028	repair	Maintenance	MCI	308	1,000	1,000	1,031	1,063	1,096	1,130	1,165	1,201	1,238	1,277
0%	100%	0%	043031	other	Scada Equipment	MCI	-	-	-	-	-	-	-	-	-	-	-
Cons 3.80%							1,992	4,008	4,058	4,244	4,440	4,646	4,864	5,093	5,336	5,592	5,862
ACCT. # BOOSTER STATION PORTSMOUTH																	
0%	100%	0%	034103	ut	Telephone	CPI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	039051	other	Security/Alarms	CPI	-	500	500	512	523	536	548	561	574	587	601
0%	0%	100%	041002	ut	Electricity	Energy	67,475	75,000	80,310	85,996	92,084	98,604	105,585	113,061	121,065	129,637	138,815
0%	100%	0%	041102	ut	Heating Oil	Energy	1,130	4,500	4,819	5,160	5,526	5,917	6,336	6,784	7,265	7,779	8,330
0%	0%	100%	041103	ut	Propane Gas	Energy	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	476	2,000	2,000	2,062	2,126	2,192	2,260	2,330	2,402	2,477	2,553
0%	100%	0%	043025	repair	Repairs-Bldings & Grounds	MCI	1,225	5,000	6,500	6,702	6,909	7,123	7,344	7,572	7,807	8,049	8,298
0%	100%	0%	043028	repair	Maintenance	MCI	1,348	3,000	3,000	3,093	3,189	3,288	3,390	3,495	3,603	3,715	3,830
0%	100%	0%	043032	other	Generator Maintenance	MCI	455	500	500	516	531	548	565	582	601	619	638
0%	100%	0%	062011	other	Operating Supplies	CPI	-	500	500	512	523	536	548	561	574	587	601
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	22,329	15,000	7,500	7,755	8,019	8,291	8,573	8,865	9,166	9,478	9,800
Cons 3.80%							94,438	106,000	105,629	112,306	119,431	127,034	135,149	143,810	153,056	162,927	173,466
ACCT. # DISTRIBUTION-ADMIN PORTSMOUTH																	
100%	0%	0%	011001	sal	Regular Salaries	Pers	183,251	148,128	158,707	166,642	174,974	183,723	192,909	202,555	212,683	223,317	234,483
100%	0%	0%	012001	ptsal	Part Time Salaries	Pers	719	5,742	5,871	6,165	6,473	6,796	7,136	7,493	7,868	8,261	8,674
100%	0%	0%	014041	ot	Overtime	Pers	5,742	7,874	5,500	5,775	6,064	6,367	6,685	7,020	7,371	7,739	8,126
100%	0%	0%	022001	bene	Social Security	Pers	11,261	9,672	10,545	11,072	11,626	12,207	12,818	13,458	14,131	14,838	15,580
0%	100%	0%	022501	bene	Medicare	MCI	2,583	2,262	2,466	2,542	2,621	2,703	2,786	2,872	2,963	3,054	3,148
100%	0%	0%	023001	bene	Retirement	Pers	16,647	16,801	17,685	18,569	19,498	20,473	21,496	22,571	23,700	24,885	26,129
0%	100%	0%	034101	ut	Pages	CPI	-	100	100	102	105	107	110	112	115	117	120
0%	100%	0%	034103	ut	Telephone	CPI	2,614	3,750	3,750	3,837	3,926	4,017	4,110	4,206	4,303	4,403	4,505
0%	100%	0%	034104	ut	Cellular Phones	CPI	1,917	3,000	3,000	3,070	3,141	3,214	3,288	3,365	3,443	3,522	3,604
0%	100%	0%	039051	ut	Security/Alarms	CPI	-	100	100	102	105	107	110	112	115	117	120
0%	0%	100%	041002	ut	Electricity	Energy											

Schedule 2A - Water O&M Expenses

			FY 2013 - FY 2023														
A	F	V	Escalation Factor	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected			
0%	100%	0%	056001	other	Dues Professional Organiz	CPI	\$ 450	\$ 450	\$ 460	\$ 471	\$ 482	\$ 493	\$ 505	\$ 516	\$ 528	\$ 541	
0%	100%	0%	061001	other	First Aid	MCI	\$ 320	\$ 560	\$ 577	\$ 595	\$ 614	\$ 633	\$ 652	\$ 673	\$ 693	\$ 715	
0%	100%	0%	062001	other	Office Supplies	CPI	\$ 206	\$ 700	\$ 716	\$ 733	\$ 750	\$ 767	\$ 785	\$ 803	\$ 822	\$ 841	
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 1,259	\$ 700	\$ 1,150	\$ 1,177	\$ 1,204	\$ 1,232	\$ 1,260	\$ 1,290	\$ 1,320	\$ 1,350	\$ 1,382
0%	100%	0%	065051	other	Groundskeeping-Dig Safe	MCI	\$ 3,286	\$ 3,500	\$ 3,500	\$ 3,609	\$ 3,720	\$ 3,836	\$ 3,955	\$ 4,077	\$ 4,204	\$ 4,334	\$ 4,468
0%	100%	0%	067001	other	Books & Periodicals	CPI	\$ 150	\$ 150	\$ 153	\$ 157	\$ 161	\$ 164	\$ 168	\$ 172	\$ 176	\$ 180	
0%	100%	0%	068002	other	Clothing	CPI	\$ 4,364	\$ 7,000	\$ 5,500	\$ 5,628	\$ 5,758	\$ 5,892	\$ 6,028	\$ 6,168	\$ 6,311	\$ 6,458	\$ 6,608
0%	100%	0%	068003	other	Protective Clothing	CPI	\$ 200	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601
0%	100%	0%	068008	SK	Materials-Stock	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068012	other	Stock Inventory	MCI	\$ 220,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068015	other	Materials-Cap Outlay Bill	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0%	100%	0%	068016	sk	Materials	MCI	\$ 245	\$ 11,700	\$ 11,700	\$ 12,063	\$ 12,437	\$ 12,822	\$ 13,220	\$ 13,629	\$ 14,052	\$ 14,488	\$ 14,937
0%	100%	0%	068030	other	Tools	CPI	\$ 2,505	\$ 9,300	\$ 4,500	\$ 4,604	\$ 4,711	\$ 4,821	\$ 4,932	\$ 5,047	\$ 5,164	\$ 5,284	\$ 5,406
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$ 994	\$ 13,500	\$ 4,500	\$ 4,653	\$ 4,811	\$ 4,975	\$ 5,144	\$ 5,319	\$ 5,500	\$ 5,687	\$ 5,880
Dist	2.18%				Total DISTRIBUTION-ADMIN PORTSMOUTH		\$ 519,858	\$ 328,619	\$ 315,914	\$ 329,330	\$ 343,348	\$ 357,994	\$ 373,299	\$ 389,294	\$ 406,009	\$ 423,480	\$ 441,741
ACCT. # DISTRIBUTION-CROSSCONNECT PORTSMOUTH																	
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ 20,399	\$ 19,604	\$ 21,004	\$ 22,054	\$ 23,157	\$ 24,315	\$ 25,530	\$ 26,807	\$ 28,147	\$ 29,555	\$ 31,032
100%	0%	0%	011058	sal	Billable Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041	ot	Overtime	Pers	\$ 144	\$ 817	\$ 817	\$ 858	\$ 901	\$ 946	\$ 993	\$ 1,043	\$ 1,095	\$ 1,150	\$ 1,207
0%	100%	0%	014053	ot	O/T-Billable	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001	bene	Social Security	Pers	\$ 1,114	\$ 1,266	\$ 1,353	\$ 1,421	\$ 1,492	\$ 1,566	\$ 1,645	\$ 1,727	\$ 1,813	\$ 1,904	\$ 1,999
0%	100%	0%	022501	bene	Medicare	MCI	\$ 260	\$ 296	\$ 316	\$ 326	\$ 336	\$ 346	\$ 357	\$ 368	\$ 380	\$ 391	\$ 403
100%	0%	0%	023001	bene	Retirement	Pers	\$ 1,808	\$ 2,199	\$ 2,350	\$ 2,468	\$ 2,591	\$ 2,720	\$ 2,856	\$ 2,999	\$ 3,149	\$ 3,307	\$ 3,472
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043028	repair	Maintenance	MCI	\$ -	\$ 570	\$ 570	\$ 588	\$ 606	\$ 625	\$ 644	\$ 664	\$ 685	\$ 706	\$ 728
0%	100%	0%	054003	other	State Certification	MCI	\$ 100	\$ 130	\$ 130	\$ 134	\$ 138	\$ 142	\$ 147	\$ 151	\$ 156	\$ 161	\$ 166
0%	100%	0%	054050	other	Training-Education	MCI	\$ -	\$ 650	\$ 650	\$ 670	\$ 691	\$ 712	\$ 734	\$ 757	\$ 781	\$ 805	\$ 830
0%	100%	0%	055050	other	Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	056001	other	Dues Professional Organiz	CPI	\$ -	\$ 800	\$ 250	\$ 256	\$ 262	\$ 268	\$ 274	\$ 280	\$ 287	\$ 294	\$ 300
0%	100%	0%	057101	other	Travel And Conference	MCI	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062001	other	Office Supplies	CPI	\$ 173	\$ 130	\$ 130	\$ 133	\$ 136	\$ 139	\$ 142	\$ 146	\$ 149	\$ 153	\$ 156
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 210	\$ 3,500	\$ 1,250	\$ 1,279	\$ 1,309	\$ 1,339	\$ 1,370	\$ 1,402	\$ 1,434	\$ 1,468	\$ 1,502
0%	100%	0%	067001	other	Books & Periodicals	CPI	\$ -	\$ 200	\$ 200	\$ 205	\$ 209	\$ 214	\$ 219	\$ 224	\$ 230	\$ 235	\$ 240
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$ -	\$ 1,000	\$ 750	\$ 776	\$ 802	\$ 829	\$ 857	\$ 886	\$ 917	\$ 948	\$ 980
Dist	2.18%				Total DISTRIBUTION-CROSSCONNECT PORTSMOUTH		\$ 24,207	\$ 31,487	\$ 29,770	\$ 31,166	\$ 32,629	\$ 34,162	\$ 35,770	\$ 37,455	\$ 39,222	\$ 41,074	\$ 43,016
ACCT. # DISTRIBUTION-MAINS PORTSMOUTH																	
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ 102,950	\$ 94,504	\$ 101,253	\$ 106,316	\$ 111,631	\$ 117,213	\$ 123,074	\$ 129,227	\$ 135,689	\$ 142,473	\$ 149,597
0%	100%	0%	011056	sal	Capital Outlay-Labor	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	011058	sal	Billable Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	011059	sal	Billable Cap Outlay Sal	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	012001	ptsal	Part Time Salaries	Pers	\$ 958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041	ot	Overtime	Pers	\$ 14,841	\$ 22,878	\$ 20,000	\$ 21,000	\$ 22,050	\$ 23,153	\$ 24,310	\$ 25,526	\$ 26,802	\$ 28,142	\$ 29,549
0%	100%	0%	014053	ot	O/T-Billable	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	014056	ot	O/T Capital Outlay Labor	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001	bene	Social Security	Pers	\$ 6,814	\$ 7,278	\$ 7,518	\$ 7,894	\$ 8,289	\$ 8,703	\$ 9,138	\$ 9,595	\$ 10,075	\$ 10,579	\$ 11,108
0%	100%	0%	022501	bene	Medicare	MCI	\$ 1,594	\$ 1,702	\$ 1,758	\$ 1,812	\$ 1,869	\$ 1,927	\$ 1,986	\$ 2,048	\$ 2,111	\$ 2,177	\$ 2,244
100%	0%	0%	023001	bene	Retirement	Pers	\$ 10,416	\$ 12,642	\$ 13,059	\$ 13,712	\$ 14,398	\$ 15,117	\$ 15,873	\$ 16,667	\$ 17,500	\$ 18,375	\$ 19,294
0%	100%	0%	039011	con	Capital Outlay-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039012	con	Cap Outlay-Contract-Bill	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039052	con	Prof/Serv-Capital Outlay	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ 220	\$ 8,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383
0%	100%	0%	039055	con	Prof/Serv-Contract-Billab	MCI	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	044002	con	Rental Other Equipment	MCI	\$ 250	\$ 1,500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	068008	SK	Materials-Stock	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068010	SK	Cap Outlay-Stock Material	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068014	sk	Materials-Capital Outlay	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068016	sk	Materials	MCI	\$ 85,772	\$ 63,000	\$ 75,000	\$ 77,325	\$ 79,722	\$ 82,193	\$ 84,741	\$ 87,368	\$ 90,077	\$ 92,869	\$ 95,748
Dist	2.18%				Total DISTRIBUTION-MAINS PORTSMOUTH		\$ 224,172	\$ 211,504	\$ 224,088	\$ 233,729	\$ 243,805	\$ 254,334	\$ 265,337	\$ 276,838	\$ 288,860	\$ 301,426	\$ 314,562
ACCT. # DISTRIBUTION-SERVICES PORTSMOUTH																	
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ 78,578	\$ 50,005	\$ 53,576	\$ 56,255	\$ 59,068	\$ 62,021	\$ 65,122	\$ 68,378	\$ 71,797	\$ 75,387	\$ 79,156
100%	0%	0%	012001	ptsal	Part Time Salaries	Pers	\$ 924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041	ot	Overtime	Pers	\$ 5,722	\$ 7,352	\$ 5,200	\$ 5,460	\$ 5,733	\$ 6,020	\$ 6,321	\$ 6,637	\$ 6,968	\$ 7,317	\$ 7,683
100%	0%	0%	022001	bene	Social Security	Pers	\$ 4,936	\$ 3,556	\$ 3,644	\$ 3,826	\$ 4,018	\$ 4,218	\$ 4,429	\$ 4,651	\$ 4,883	\$ 5,127	\$ 5,384
0%	100%	0%	022501	bene	Medicare	MCI	\$ 1,154	\$ 831	\$ 852	\$ 878	\$ 906	\$ 934	\$ 963	\$ 993	\$ 1,023	\$ 1,055	\$ 1,088
100%	0%	0%	023001	bene	Retirement	Pers	\$ 7,451	\$ 6,178	\$ 6,330	\$ 6,647	\$ 6,979	\$ 7,328	\$ 7,694	\$ 8,079	\$ 8,483	\$ 8,907	\$ 9,352
0%	100%	0%	039011	con	Capital Outlay-Contract	MCI	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039055	con	Prof/Serv-Contract-Billab	MCI	\$ 4,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	065051	other	Groundskeeping-Dig Safe	MCI	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068016	sk	Materials	MCI	\$ 20,596	\$ 27,500	\$ 21,000	\$ 21,651	\$ 22,322	\$ 23,014	\$ 23,728	\$ 24,463	\$ 25,222	\$ 26,003	\$ 26,809
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$ -	\$ 2,500	\$ 1,250	\$ 1,293	\$ 1,336	\$ 1,382	\$ 1,429	\$ 1,477	\$ 1,528	\$ 1,580	\$ 1,633
Dist	2.18%				Total DISTRIBUTION-SERVICES PORTSMOUTH		\$ 124,195	\$ 101,922	\$ 91,852	\$ 96,009	\$ 100,361	\$ 104,916	\$ 109,685	\$ 114,677			

Schedule 2A - Water O&M Expenses

			Escalation Factor												
A	F	V		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
				Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
0%	100%	0%	039054 con Prof/Services Contract	MCI	\$ 100	\$ 3,000	\$ 1,250	\$ 1,289	\$ 1,329	\$ 1,370	\$ 1,412	\$ 1,456	\$ 1,501	\$ 1,548	\$ 1,596
0%	100%	0%	062011 other Operating Supplies	CPI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068008 SK Materials-Stock	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068010 SK Cap Outlay-Stock Material	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068013 other Material-Billable	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068014 sk Materials-Capital Outlay	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068016 sk Materials	MCI	\$ 5,720	\$ 12,200	\$ 12,200	\$ 12,578	\$ 12,968	\$ 13,370	\$ 13,785	\$ 14,212	\$ 14,653	\$ 15,107	\$ 15,575
0%	100%	0%	068030 other Tools	CPI	\$ 17	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601
0%	100%	0%	074000 cap Machinery And Equipment	CCI	-	\$ 2,500	\$ 2,500	\$ 2,585	\$ 2,673	\$ 2,764	\$ 2,858	\$ 2,955	\$ 3,055	\$ 3,159	\$ 3,267
None	0.00%		Total DISTRIBUTION-HYDRANTS PORTSMOUTH		\$ 89,051	\$ 102,504	\$ 103,187	\$ 108,017	\$ 113,079	\$ 118,383	\$ 123,941	\$ 129,766	\$ 135,871	\$ 142,269	\$ 148,975
ACCT. # DISTRIBUTION-METERS PORTSMOUTH															
100%	0%	0%	011001 sal Regular Salaries	Pers	\$ 46,322	\$ 69,749	\$ 74,730	\$ 78,467	\$ 82,390	\$ 86,509	\$ 90,835	\$ 95,377	\$ 100,145	\$ 105,153	\$ 110,410
100%	0%	0%	012001 ptsal Part Time Salaries	Pers	-	-	-	-	-	-	-	-	-	-	-
100%	0%	0%	014041 ot Overtime	Pers	\$ 497	-	\$ 3,000	\$ 3,150	\$ 3,308	\$ 3,473	\$ 3,647	\$ 3,829	\$ 4,020	\$ 4,221	\$ 4,432
100%	0%	0%	022001 bene Social Security	Pers	\$ 2,558	\$ 4,325	\$ 4,820	\$ 5,061	\$ 5,314	\$ 5,580	\$ 5,859	\$ 6,152	\$ 6,459	\$ 6,782	\$ 7,121
0%	100%	0%	022501 bene Medicare	MCI	\$ 598	\$ 1,011	\$ 1,127	\$ 1,162	\$ 1,198	\$ 1,235	\$ 1,273	\$ 1,313	\$ 1,354	\$ 1,396	\$ 1,439
100%	0%	0%	023001 bene Retirement	Pers	\$ 4,135	\$ 7,512	\$ 8,372	\$ 8,791	\$ 9,230	\$ 9,692	\$ 10,176	\$ 10,685	\$ 11,219	\$ 11,780	\$ 12,369
0%	100%	0%	039054 con Prof/Services-Contract	MCI	-	\$ 13,250	\$ 11,000	\$ 11,341	\$ 11,693	\$ 12,055	\$ 12,429	\$ 12,814	\$ 13,211	\$ 13,621	\$ 14,043
0%	100%	0%	043018 repair Repairs-Equipment	MCI	-	\$ 10,000	\$ 8,500	\$ 8,764	\$ 9,035	\$ 9,315	\$ 9,604	\$ 9,902	\$ 10,209	\$ 10,525	\$ 10,851
0%	100%	0%	055050 other Printing	CPI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	062011 other Operating Supplies	CPI	-	\$ 550	\$ 550	\$ 563	\$ 576	\$ 589	\$ 603	\$ 617	\$ 631	\$ 646	\$ 661
0%	100%	0%	068008 SK Materials-Stock	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068010 SK Cap Outlay-Stock Material	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068011 other Bill Cap Outlay Stock Mat	MCI	-	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068013 other Material-Billable	MCI	\$ 722	-	-	-	-	-	-	-	-	-	-
0%	100%	0%	068016 sk Materials	MCI	\$ 10,116	\$ 8,000	\$ 4,000	\$ 4,124	\$ 4,252	\$ 4,384	\$ 4,520	\$ 4,660	\$ 4,804	\$ 4,953	\$ 5,107
0%	100%	0%	074000 cap Machinery And Equipment	CCI	-	\$ 17,500	\$ 5,000	\$ 5,170	\$ 5,346	\$ 5,528	\$ 5,715	\$ 5,910	\$ 6,111	\$ 6,318	\$ 6,533
None	0.00%		Total DISTRIBUTION-METERS PORTSMOUTH		\$ 64,948	\$ 131,897	\$ 121,099	\$ 126,591	\$ 132,341	\$ 138,359	\$ 144,660	\$ 151,257	\$ 158,164	\$ 165,395	\$ 172,967
TOTAL WATER O&M EXPENSES					\$4,271,972	\$4,767,674	\$4,814,521	\$5,019,987	\$5,235,132	\$5,460,451	\$5,696,467	\$5,943,732	\$6,202,828	\$6,474,369	\$6,759,003
						11.60%	0.98%	4.27%	4.29%	4.30%	4.32%	4.34%	4.36%	4.38%	4.40%
Expense by Category															
Salaries					\$1,181,528	\$1,139,830	\$1,201,177	\$1,260,963	\$1,323,730	\$1,389,627	\$1,458,809	\$1,531,441	\$1,607,696	\$1,687,753	\$1,771,803
Part-Time Salaries					\$4,363	\$14,518	\$35,280	\$37,044	\$38,896	\$40,841	\$42,883	\$45,027	\$47,279	\$49,643	\$52,125
Overtime					\$54,202	\$76,462	\$73,049	\$76,701	\$80,537	\$84,563	\$88,792	\$93,231	\$97,983	\$102,787	\$107,927
Longevity					\$10,279	\$11,343	\$9,503	\$9,978	\$10,477	\$11,001	\$11,551	\$12,129	\$12,735	\$13,372	\$14,040
Health Insurance					\$369,299	\$443,450	\$417,000	\$437,850	\$459,743	\$482,730	\$506,866	\$532,209	\$558,820	\$586,761	\$616,099
Dental Insurance					\$20,697	\$23,954	\$22,890	\$24,035	\$25,236	\$26,498	\$27,823	\$29,214	\$30,675	\$32,209	\$33,819
Insurance Reimbursement					\$2,641	\$5,784	\$5,410	\$5,681	\$5,965	\$6,263	\$6,576	\$6,905	\$7,250	\$7,612	\$7,993
Leave at Termination					\$37,850	\$20,000	\$30,000	\$31,500	\$33,075	\$34,729	\$36,465	\$38,288	\$40,203	\$42,213	\$44,324
Worker's Compensation					\$18,763	\$20,600	\$19,977	\$20,923	\$21,970	\$23,068	\$24,221	\$25,432	\$26,704	\$28,039	\$29,441
Other Fringe Benefits					\$205,642	\$237,096	\$255,127	\$267,507	\$280,495	\$294,119	\$308,413	\$323,409	\$339,141	\$355,646	\$372,962
Collective Bargaining Contingency					\$0	\$0	\$28,000	\$28,868	\$29,763	\$30,686	\$31,637	\$32,618	\$33,629	\$34,671	\$35,746
					\$1,829,564	\$1,993,127	\$2,097,363	\$2,201,050	\$2,309,885	\$2,424,124	\$2,544,036	\$2,669,903	\$2,802,023	\$2,940,705	\$3,086,278
Chemicals					\$372,875	\$422,015	\$451,873	\$465,881	\$480,323	\$495,213	\$510,565	\$526,393	\$542,711	\$559,535	\$576,880
Repairs					\$136,897	\$236,805	\$199,007	\$205,176	\$211,537	\$218,094	\$224,855	\$231,826	\$239,012	\$246,422	\$254,061
Utilities					\$426,984	\$490,051	\$528,843	\$564,838	\$603,349	\$644,551	\$688,635	\$735,805	\$786,277	\$840,284	\$898,077
Administrative Overhead					\$495,908	\$510,534	\$520,241	\$536,368	\$552,996	\$570,139	\$587,813	\$606,035	\$624,822	\$644,192	\$664,162
Sludge/Grit Removal					\$106,998	\$200,000	\$214,160	\$220,799	\$227,644	\$234,701	\$241,976	\$249,478	\$257,211	\$265,185	\$273,406
Prof Contracted Services					\$182,349	\$219,212	\$165,462	\$170,591	\$175,880	\$181,332	\$186,953	\$192,749	\$198,724	\$204,884	\$211,236
Interest/Financing Fees					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes					\$96,865	\$118,000	\$118,000	\$121,658	\$125,429	\$129,318	\$133,327	\$137,460	\$141,721	\$146,114	\$150,644
Depreciation					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment					\$49,030	\$126,000	\$79,750	\$82,447	\$85,234	\$88,116	\$91,096	\$94,176	\$97,351	\$100,653	\$104,056
Stock Materials					\$122,449	\$122,400	\$123,900	\$127,741	\$131,701	\$135,784	\$139,993	\$144,333	\$148,807	\$153,420	\$158,176
Other Operating					\$452,054	\$329,530	\$315,922	\$323,437	\$331,154	\$339,079	\$347,218	\$355,576	\$364,159	\$372,974	\$382,028
					\$2,442,408	\$2,774,547	\$2,717,158	\$2,818,937	\$2,925,247	\$3,036,327	\$3,152,431	\$3,273,829	\$3,400,805	\$3,533,663	\$3,672,725
Administrative Costs (A)					\$ 1,798,398	\$ 1,960,529	\$ 2,035,205	\$ 2,136,965	\$ 2,243,814	\$ 2,356,004	\$ 2,473,804	\$ 2,597,495	\$ 2,727,369	\$ 2,863,738	\$ 3,006,925
Fixed Costs (F)					\$ 1,984,606	\$ 2,161,938	\$ 2,109,841	\$ 2,176,094	\$ 2,244,595	\$ 2,315,428	\$ 2,388,682	\$ 2,464,449	\$ 2,542,826	\$ 2,623,915	\$ 2,707,819
Variable Costs (V)					\$ 578,535	\$ 747,817	\$ 773,029	\$ 815,007	\$ 859,549	\$ 906,825	\$ 957,014	\$ 1,010,308	\$ 1,066,913	\$ 1,127,047	\$ 1,190,944
Wholesale					\$ 89,567	\$ 102,610	\$ 103,554	\$ 108,079	\$ 112,826	\$ 117,806	\$ 123,033	\$ 128,520	\$ 134,281	\$ 140,330	\$ 146,684

Schedule 2B - Sewer O&M Expenses

A	F	V	ACCT. #	Escalation Factor		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
						Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Administration Portsmouth																	
100%	0%	0%	011001 sal	Pers	\$	114,834	147,260	191,777	201,366	211,434	222,006	233,106	244,761	257,000	269,849	283,342	
100%	0%	0%	011061 INSR	Pers	\$	16,488	11,568	16,230	17,042	17,894	18,788	19,728	20,714	21,750	22,837	23,979	
0%	100%	0%	011064 coll	MCI	\$	-	-	33,100	34,126	35,184	36,275	37,399	38,559	39,754	40,986	42,257	
0%	100%	0%	011065 coll	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
100%	0%	0%	011001 sal	Pers	\$	4,038	-	-	-	-	-	-	-	-	-	-	
100%	0%	0%	014041 ot	Pers	\$	21	-	-	-	-	-	-	-	-	-	-	
100%	0%	0%	015001 slong	Pers	\$	7,595	9,114	9,874	10,368	10,886	11,430	12,002	12,602	13,232	13,894	14,588	
100%	0%	0%	016001 leave	Pers	\$	(34,216)	30,000	30,000	31,500	33,075	34,729	36,465	38,288	40,203	42,213	44,324	
100%	0%	0%	021001 health	Pers	\$	355,735	402,286	403,500	423,675	444,859	467,102	490,457	514,980	540,729	567,765	596,153	
100%	0%	0%	021101 dental	Pers	\$	25,978	27,241	30,193	31,703	33,288	34,952	36,700	38,535	40,462	42,485	44,609	
100%	0%	0%	021501 bene	Pers	\$	1,501	1,738	1,510	1,586	1,665	1,748	1,835	1,927	2,024	2,125	2,231	
100%	0%	0%	021601 bene	Pers	\$	6,432	7,415	7,526	7,902	8,297	8,712	9,148	9,605	10,086	10,590	11,119	
100%	0%	0%	021801 bene	Pers	\$	-	-	-	-	-	-	-	-	-	-	-	
100%	0%	0%	022001 bene	Pers	\$	8,392	12,272	12,502	13,127	13,783	14,473	15,196	15,956	16,754	17,592	18,471	
100%	0%	0%	022501 bene	Pers	\$	1,963	2,870	2,924	3,070	3,224	3,385	3,554	3,732	3,918	4,114	4,320	
100%	0%	0%	023001 bene	Pers	\$	10,509	21,318	21,718	22,804	23,944	25,141	26,398	27,718	29,104	30,559	32,087	
100%	0%	0%	026002 wc	Pers	\$	15,409	17,665	15,954	16,752	17,589	18,469	19,392	20,362	21,380	22,449	23,571	
0%	100%	0%	030101 con	MCI	\$	4,000	6,659	6,659	6,865	7,078	7,298	7,524	7,757	7,998	8,246	8,501	
0%	100%	0%	031002 con	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	032001 EPA	MCI	\$	171,949	201,000	175,000	180,425	186,018	191,785	197,730	203,860	210,179	216,695	223,412	
0%	100%	0%	033001 con	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	033002 admin	MCI	\$	481,670	510,534	520,241	536,368	552,996	570,139	587,813	606,035	624,822	644,192	664,162	
0%	100%	0%	033003 admin	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	034001 other	MCI	\$	28,090	32,400	15,000	15,465	15,944	16,439	16,948	17,474	18,015	18,574	19,150	
0%	100%	0%	034103 ut	CPI	\$	953	1,200	1,200	1,228	1,256	1,285	1,315	1,346	1,377	1,409	1,442	
0%	100%	0%	034201 con	MCI	\$	-	2,000	-	-	-	-	-	-	-	-	-	
0%	100%	0%	034206 other	MCI	\$	28,902	36,450	36,450	37,580	38,745	39,946	41,184	42,461	43,777	45,134	46,534	
0%	100%	0%	035002 con	MCI	\$	330	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	035004 con	MCI	\$	584	750	750	773	797	822	847	874	901	929	957	
0%	100%	0%	039054 con	MCI	\$	119,394	63,500	63,500	65,469	67,498	69,590	71,748	73,972	76,265	78,629	81,067	
0%	100%	0%	043024 repair	MCI	\$	-	2,775	2,775	2,861	2,950	3,041	3,135	3,233	3,333	3,436	3,543	
0%	100%	0%	043026 repair	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	043027 repair	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	043028 repair	MCI	\$	8,759	11,350	11,350	11,702	12,065	12,439	12,824	13,222	13,632	14,054	14,490	
0%	100%	0%	044001 other	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	044002 other	CCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	048002 other	MCI	\$	43,754	43,754	34,879	35,960	37,075	38,224	39,409	40,631	41,891	43,189	44,528	
0%	100%	0%	053001 other	MCI	\$	2,376	5,400	3,000	3,093	3,189	3,288	3,390	3,495	3,603	3,715	3,830	
0%	100%	0%	054003 other	MCI	\$	143	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	054050 other	MCI	\$	50	500	500	516	531	548	565	582	601	619	638	
0%	100%	0%	055050 other	CPI	\$	4,480	9,800	5,500	5,628	5,758	5,892	6,028	6,168	6,311	6,458	6,608	
0%	100%	0%	056001 other	MCI	\$	62	500	500	516	531	548	565	582	601	619	638	
0%	100%	0%	057101 other	MCI	\$	145	100	100	103	106	110	113	116	120	124	128	
0%	100%	0%	061001 other	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	062001 other	CPI	\$	4,324	3,400	3,500	3,581	3,664	3,749	3,836	3,925	4,016	4,110	4,205	
0%	100%	0%	062005 other	CPI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	062011 other	CPI	\$	-	30	-	-	-	-	-	-	-	-	-	
0%	100%	0%	062501 other	CPI	\$	23,581	23,600	23,600	24,148	24,708	25,281	25,867	26,468	27,082	27,710	28,353	
0%	0%	100%	063501 ut	Energy	\$	46,481	60,000	55,000	58,894	63,064	67,529	72,310	77,429	82,911	88,781	95,067	
0%	0%	100%	063601 ut	Energy	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	067001 other	CPI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	074000 cap	CCI	\$	-	5,300	2,500	2,585	2,673	2,764	2,858	2,955	3,055	3,159	3,267	
0%	100%	0%	081004 other	MCI	\$	10,920	14,000	12,500	12,888	13,287	13,699	14,124	14,561	15,013	15,478	15,958	
0%	100%	0%	081031 other	MCI	\$	-	-	-	-	-	-	-	-	-	-	-	
0%	100%	0%	092101 other	MCI	\$	44,595	100,000	16,240	16,240	16,240	16,240	16,240	16,240	16,240	16,240	16,240	
Total Administration Portsmouth						\$	1,560,219	1,825,749	1,767,552	1,837,906	1,911,297	1,987,864	2,067,756	2,151,126	2,238,137	2,328,958	2,423,769
Engineering Admin Portsmouth																	
100%	0%	0%	011001 sal	Pers	\$	219,083	244,032	221,364	232,432	244,054	256,257	269,069	282,523	296,649	311,481	327,055	
100%	0%	0%	012001 ptsal	Pers	\$	-	8,776	29,409	30,879	32,423	34,045	35,747	37,534	39,411	41,381	43,450	
100%	0%	0%	014041 ot	Pers	\$	214	-	-	-	-	-	-	-	-	-	-	
100%	0%	0%	022001 bene	Pers	\$	13,213	15,686	15,548	16,325	17,142	17,999	18,899	19,844	20,836	21,878	22,971	
100%	0%	0%	022501 bene	Pers	\$	3,090	3,669	3,636	3,818	4,009	4,209	4,420	4,641	4,873	5,116	5,372	
100%	0%	0%	023001 bene	Pers	\$	18,993	26,287	23,841	25,033	26,285	27,599	28,979	30,428	31,949	33,547	35,224	
0%	100%	0%	031002 con	MCI	\$	14,030	60,000	42,500	43,818	45,176	46,576	48,020	49,509	51,044	52,626	54,257	

Schedule 2B - Sewer O&M Expenses

			Escalation Factor												
A	F	V		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
				Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
0%	100%	0%	031006 EPA Prof Svcs-Great Bay	MCI	\$ 223,289	\$ 50,000	\$ 50,000	\$ 51,550	\$ 53,148	\$ 54,796	\$ 56,494	\$ 58,246	\$ 60,051	\$ 61,913	\$ 63,832
0%	100%	0%	033001 EPA Prof Services-Temp	MCI	\$ 35,189	\$ 40,100	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574	\$ 19,150
0%	100%	0%	034103 ut Telephone	CPI	\$ 417	\$ 700	\$ 700	\$ 716	\$ 733	\$ 750	\$ 767	\$ 785	\$ 803	\$ 822	\$ 841
0%	100%	0%	034104 ut Cellular Phones	CPI	\$ 1,691	\$ 1,500	\$ 1,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802
0%	100%	0%	039012 con Cap Outlay-Contract-Bill	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054 con Prof/Services-Contract	MCI	\$ 8,464	\$ 50,000	\$ 42,500	\$ 43,818	\$ 45,176	\$ 46,576	\$ 48,020	\$ 49,509	\$ 51,044	\$ 52,626	\$ 54,257
0%	0%	100%	041308 sludge Sludge Disposal	MCI	\$ 3,067	\$ 2,500	\$ 2,500	\$ 2,578	\$ 2,657	\$ 2,740	\$ 2,825	\$ 2,912	\$ 3,003	\$ 3,096	\$ 3,192
0%	100%	0%	043028 repair Maintenance	MCI	\$ -	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	054003 other State Certification	MCI	\$ -	\$ 260	\$ 260	\$ 268	\$ 276	\$ 285	\$ 294	\$ 303	\$ 312	\$ 322	\$ 332
0%	100%	0%	054050 other Training-Education	MCI	\$ 235	\$ 1,350	\$ 750	\$ 773	\$ 797	\$ 822	\$ 847	\$ 874	\$ 901	\$ 929	\$ 957
0%	100%	0%	055003 other Updating Plats & Maps	MCI	\$ -	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277
0%	100%	0%	056001 other Dues Professional Organiz	MCI	\$ 360	\$ 660	\$ 700	\$ 722	\$ 744	\$ 767	\$ 791	\$ 815	\$ 841	\$ 867	\$ 894
0%	100%	0%	057101 other Travel And Conference	MCI	\$ 626	\$ 1,050	\$ 1,050	\$ 1,083	\$ 1,116	\$ 1,151	\$ 1,186	\$ 1,223	\$ 1,261	\$ 1,300	\$ 1,340
0%	100%	0%	057102 other Travel Reimbursement	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062001 other Office Supplies	CPI	\$ 1,939	\$ 1,700	\$ 1,700	\$ 1,739	\$ 1,780	\$ 1,821	\$ 1,863	\$ 1,907	\$ 1,951	\$ 1,996	\$ 2,042
0%	100%	0%	062003 other Mapping Supplies	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062005 other Printing Supplies	CPI	\$ -	\$ 3,000	\$ 1,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802
0%	100%	0%	062007 other Computer/Printer Supplies	CPI	\$ 2,896	\$ 5,000	\$ 3,250	\$ 3,325	\$ 3,403	\$ 3,481	\$ 3,562	\$ 3,645	\$ 3,729	\$ 3,816	\$ 3,905
0%	100%	0%	062010 other Copying Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062011 other Operating Supplies	CPI	\$ -	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	067001 other Books & Periodicals	CPI	\$ -	\$ 330	\$ 125	\$ 128	\$ 131	\$ 134	\$ 137	\$ 140	\$ 143	\$ 147	\$ 150
0%	100%	0%	074000 cap Machinery And Equipment	CCI	\$ 23,934	\$ 6,000	\$ 6,000	\$ 6,204	\$ 6,415	\$ 6,633	\$ 6,859	\$ 7,092	\$ 7,333	\$ 7,582	\$ 7,840
Total Engineering Admin Portsmouth					\$ 570,730	\$ 524,245	\$ 464,833	\$ 484,775	\$ 505,612	\$ 527,388	\$ 550,146	\$ 573,931	\$ 598,792	\$ 624,779	\$ 651,944
ACCT. # Treatment Plant Portsmouth															
100%	0%	0%	011001 sal Regular Salaries	Pers	\$ 366,353	\$ 282,494	\$ 282,136	\$ 296,243	\$ 311,055	\$ 326,608	\$ 342,938	\$ 360,085	\$ 378,089	\$ 396,994	\$ 416,843
100%	0%	0%	011045 sal Salaries - Sludge Removal	Pers	\$ 15,612	\$ 24,523	\$ 24,492	\$ 25,717	\$ 27,002	\$ 28,353	\$ 29,770	\$ 31,259	\$ 32,822	\$ 34,463	\$ 36,186
0%	100%	0%	011060 sal On Call Monitoring	MCI	\$ 13,896	\$ 14,104	\$ 14,086	\$ 14,523	\$ 14,973	\$ 15,437	\$ 15,916	\$ 16,409	\$ 16,918	\$ 17,442	\$ 17,983
100%	0%	0%	012001 ptsal Part Time Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041 ot Overtime	Pers	\$ 23,399	\$ 28,335	\$ 28,335	\$ 29,752	\$ 31,239	\$ 32,801	\$ 34,441	\$ 36,163	\$ 37,972	\$ 39,870	\$ 41,864
100%	0%	0%	022001 bene Social Security	Pers	\$ 25,379	\$ 21,666	\$ 23,191	\$ 24,351	\$ 25,568	\$ 26,846	\$ 28,189	\$ 29,598	\$ 31,078	\$ 32,632	\$ 34,264
100%	0%	0%	022501 bene Medicare	Pers	\$ 5,143	\$ 5,067	\$ 5,424	\$ 5,695	\$ 5,980	\$ 6,279	\$ 6,593	\$ 6,923	\$ 7,269	\$ 7,632	\$ 8,014
100%	0%	0%	023001 bene Retirement	Pers	\$ 37,313	\$ 37,636	\$ 40,285	\$ 42,299	\$ 44,414	\$ 46,635	\$ 48,967	\$ 51,415	\$ 53,986	\$ 56,685	\$ 59,519
0%	100%	0%	034101 ut Pagers	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	034103 ut Telephone	CPI	\$ 5,701	\$ 5,500	\$ 5,500	\$ 5,628	\$ 5,758	\$ 5,892	\$ 6,028	\$ 6,168	\$ 6,311	\$ 6,458	\$ 6,608
0%	100%	0%	034104 ut Cellular Phones	CPI	\$ 8,583	\$ 6,500	\$ 8,250	\$ 8,441	\$ 8,637	\$ 8,838	\$ 9,043	\$ 9,252	\$ 9,467	\$ 9,687	\$ 9,911
0%	100%	0%	039001 con Other	MCI	\$ -	\$ 15,000	\$ 25,000	\$ 25,775	\$ 26,574	\$ 27,398	\$ 28,247	\$ 29,123	\$ 30,026	\$ 30,956	\$ 31,916
0%	100%	0%	039051 other Security/Alarms	CPI	\$ -	\$ 500	\$ 500	\$ 512	\$ 523	\$ 536	\$ 548	\$ 561	\$ 574	\$ 587	\$ 601
0%	100%	0%	039054 con Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041002 ut Electricity	Energy	\$ 80,079	\$ 85,600	\$ 91,660	\$ 98,150	\$ 105,099	\$ 112,539	\$ 120,507	\$ 129,039	\$ 138,175	\$ 147,958	\$ 158,433
0%	0%	100%	041101 ut Natural Gas	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041102 ut Heating Oil	Energy	\$ 14,460	\$ 10,700	\$ 11,458	\$ 12,269	\$ 13,138	\$ 14,068	\$ 15,064	\$ 16,131	\$ 17,273	\$ 18,496	\$ 19,805
0%	0%	100%	041103 ut Propane Gas	Energy	\$ 12,818	\$ 15,408	\$ 16,499	\$ 17,667	\$ 18,918	\$ 20,257	\$ 21,692	\$ 23,227	\$ 24,872	\$ 26,633	\$ 28,518
0%	100%	0%	041205 ut Water /Sewer Fees	MCI	\$ 68,662	\$ 100,000	\$ 100,000	\$ 103,100	\$ 106,296	\$ 109,591	\$ 112,989	\$ 116,491	\$ 120,102	\$ 123,826	\$ 127,664
0%	0%	100%	041308 sludge Sludge Disposal	MCI	\$ 218,976	\$ 220,000	\$ 220,000	\$ 226,820	\$ 233,851	\$ 241,101	\$ 248,575	\$ 256,281	\$ 264,225	\$ 272,416	\$ 280,861
0%	100%	0%	041309 sludge Grit And Grease Removal	MCI	\$ 18,095	\$ 7,500	\$ 19,000	\$ 19,589	\$ 20,196	\$ 20,822	\$ 21,468	\$ 22,133	\$ 22,819	\$ 23,527	\$ 24,256
0%	100%	0%	043001 repair Repairs-Structural	MCI	\$ -	\$ 3,000	\$ 3,000	\$ 3,093	\$ 3,189	\$ 3,288	\$ 3,390	\$ 3,495	\$ 3,603	\$ 3,715	\$ 3,830
0%	100%	0%	043002 repair Repairs-Electrical	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043004 repair Repairs-Plumbing	MCI	\$ 235	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383
0%	100%	0%	043018 repair Repairs-Equipment	MCI	\$ 56,779	\$ 75,000	\$ 75,000	\$ 77,325	\$ 79,722	\$ 82,193	\$ 84,741	\$ 87,368	\$ 90,077	\$ 92,869	\$ 95,748
0%	100%	0%	043021 repair Repairs-Fire Alarm Sys	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043024 repair Repairs-Vehicle	MCI	\$ 11,371	\$ 17,000	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574	\$ 19,150
0%	100%	0%	043025 repair Repairs-Bldings & Grounds	MCI	\$ 12,467	\$ 10,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766
0%	100%	0%	043026 repair Repairs-Computer Equip	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043027 repair Repairs-Office Equipment	MCI	\$ 227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043028 repair Maintenance	MCI	\$ 13,852	\$ 16,000	\$ 16,000	\$ 16,496	\$ 17,007	\$ 17,535	\$ 18,078	\$ 18,639	\$ 19,216	\$ 19,812	\$ 20,426
0%	100%	0%	043031 other Scada Equipment	CCI	\$ 22,681	\$ 20,000	\$ 12,500	\$ 12,925	\$ 13,364	\$ 13,819	\$ 14,289	\$ 14,774	\$ 15,277	\$ 15,796	\$ 16,333
0%	100%	0%	043032 other Generator Maintenance	MCI	\$ 2,143	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553
0%	100%	0%	044002 other Rental Other Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	053001 other Advertising	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	054003 other State Certification	MCI	\$ 100	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277
0%	100%	0%	054050 other Training-Education	MCI	\$ 2,389	\$ 6,000	\$ 4,500	\$ 4,640	\$ 4,783	\$ 4,932	\$ 5,084	\$ 5,242	\$ 5,405	\$ 5,572	\$ 5,745
0%	100%	0%	056001 other Dues Professional Organiz	MCI	\$ 158	\$ 1,000	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	056007 other Operational Permits	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	057101 other Travel And Conference	MCI	\$ 1,049	\$ 2,000	\$ 1,500	\$ 1,547	\$ 1,594	\$ 1,644	\$ 1,695	\$ 1,747	\$ 1,802	\$ 1,857	\$ 1,915
0%	100%	0%	057102 other Travel Reimbursement	MCI	\$ 1,624	\$ 2,500	\$ 1,750	\$ 1,804	\$ 1,860	\$ 1,918	\$ 1,977	\$ 2,039	\$ 2,102	\$ 2,167	\$ 2,234

Schedule 2B - Sewer O&M Expenses

A	F	V				Escalation Factor	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
							Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
0%	100%	0%	061001	other	First Aid	MCI	\$ 244	\$ 1,000	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	062001	other	Office Supplies	CPI	\$ 1,791	\$ 2,000	\$ 2,000	\$ 2,046	\$ 2,094	\$ 2,142	\$ 2,192	\$ 2,243	\$ 2,295	\$ 2,348	\$ 2,403
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 9,849	\$ 12,000	\$ 12,000	\$ 12,278	\$ 12,563	\$ 12,855	\$ 13,153	\$ 13,458	\$ 13,770	\$ 14,090	\$ 14,417
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$ 685,450	\$ 802,500	\$ 859,317	\$ 885,956	\$ 913,420	\$ 941,736	\$ 970,930	\$ 1,001,029	\$ 1,032,061	\$ 1,064,055	\$ 1,097,041
0%	100%	0%	066001	other	Vehicle Repairs	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	067001	other	Books & Periodicals	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068001	other	Clothing Allowance	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068002	other	Clothing	CPI	\$ 4,532	\$ 6,500	\$ 5,500	\$ 5,628	\$ 5,758	\$ 5,892	\$ 6,028	\$ 6,168	\$ 6,311	\$ 6,458	\$ 6,608
0%	100%	0%	068003	other	Protective Clothing	MCI	\$ 1,165	\$ 2,500	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$ 2,553
0%	100%	0%	068030	other	Tools	CCI	\$ 6,803	\$ 6,000	\$ 6,000	\$ 6,204	\$ 6,415	\$ 6,633	\$ 6,859	\$ 7,092	\$ 7,333	\$ 7,582	\$ 7,840
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$ 19,057	\$ 40,000	\$ 40,000	\$ 41,360	\$ 42,766	\$ 44,220	\$ 45,724	\$ 47,278	\$ 48,886	\$ 50,548	\$ 52,267
Total Treatment Plant Portsmouth							\$ 1,768,437	\$ 1,913,533	\$ 1,990,883	\$ 2,064,947	\$ 2,142,027	\$ 2,222,261	\$ 2,305,791	\$ 2,392,769	\$ 2,483,352	\$ 2,577,708	\$ 2,676,012

ACCT. #				Treatment Plant Pease		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ 48,580	\$ 69,792	\$ 69,704	\$ 73,189	\$ 76,849	\$ 80,691	\$ 84,726	\$ 88,962	\$ 93,410	\$ 98,081	\$ 102,985
100%	0%	0%	011045	sal	Salaries - Sludge Removal	Pers	\$ 3,409	\$ 16,349	\$ 16,328	\$ 17,144	\$ 18,002	\$ 18,900	\$ 19,847	\$ 20,839	\$ 21,881	\$ 22,975	\$ 24,124
0%	100%	0%	011060	sal	On Call Monitoring	MCI	\$ -	\$ 283	\$ 283	\$ 292	\$ 301	\$ 310	\$ 320	\$ 330	\$ 340	\$ 350	\$ 361
100%	0%	0%	012001	ptsal	Part Time Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041	ot	Overtime	Pers	\$ 9,588	\$ 14,427	\$ 14,427	\$ 15,148	\$ 15,906	\$ 16,701	\$ 17,536	\$ 18,413	\$ 19,334	\$ 20,300	\$ 21,315
0%	100%	0%	018031	bene	Certification Stipend	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001	bene	Social Security	Pers	\$ 3,574	\$ 6,253	\$ 6,246	\$ 6,558	\$ 6,886	\$ 7,231	\$ 7,592	\$ 7,972	\$ 8,370	\$ 8,789	\$ 9,228
100%	0%	0%	022501	bene	Medicare	Pers	\$ 836	\$ 1,462	\$ 1,461	\$ 1,534	\$ 1,611	\$ 1,693	\$ 1,776	\$ 1,865	\$ 1,958	\$ 2,056	\$ 2,159
100%	0%	0%	023001	bene	Retirement	Pers	\$ 5,468	\$ 10,862	\$ 10,850	\$ 11,393	\$ 11,962	\$ 12,560	\$ 13,188	\$ 13,848	\$ 14,540	\$ 15,267	\$ 16,030
0%	100%	0%	031002	con	Prof Services-Engineering	MCI	\$ 26,950	\$ 15,000	\$ 7,500	\$ 7,733	\$ 7,972	\$ 8,219	\$ 8,474	\$ 8,737	\$ 9,008	\$ 9,287	\$ 9,575
0%	100%	0%	034101	ut	Pagers	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	034103	ut	Telephone	CPI	\$ 3,108	\$ 3,200	\$ 3,200	\$ 3,274	\$ 3,350	\$ 3,428	\$ 3,507	\$ 3,589	\$ 3,672	\$ 3,757	\$ 3,844
0%	100%	0%	039001	con	Professional Services	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039051	other	Security/Alarms	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041002	ut	Electricity	Energy	\$ 116,524	\$ 165,500	\$ 177,217	\$ 189,764	\$ 203,199	\$ 217,586	\$ 232,991	\$ 249,487	\$ 267,150	\$ 286,064	\$ 306,318
0%	0%	100%	041101	ut	Natural Gas	Energy	\$ -	\$ 18,000	\$ 19,274	\$ 20,639	\$ 22,100	\$ 23,664	\$ 25,340	\$ 27,134	\$ 29,055	\$ 31,112	\$ 33,315
0%	0%	100%	041102	ut	Heating Oil	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041103	ut	Propane Gas	Energy	\$ 15,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041205	ut	Water /Sewer Fees	MCI	\$ 8,454	\$ 20,000	\$ 11,000	\$ 11,341	\$ 11,693	\$ 12,055	\$ 12,429	\$ 12,814	\$ 13,211	\$ 13,621	\$ 14,043
0%	100%	0%	041301	ut	Rubbish Removal	MCI	\$ 1,255	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277
0%	0%	100%	041308	sludge	Sludge Disposal	MCI	\$ 80,848	\$ 70,000	\$ 85,000	\$ 87,635	\$ 90,352	\$ 93,153	\$ 96,040	\$ 99,018	\$ 102,087	\$ 105,252	\$ 108,515
0%	100%	0%	043002	repair	Repairs-Electrical	MCI	\$ 136	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	\$ 64,757	\$ 75,000	\$ 75,000	\$ 77,325	\$ 79,722	\$ 82,193	\$ 84,741	\$ 87,368	\$ 90,077	\$ 92,869	\$ 95,748
0%	100%	0%	043024	repair	Repairs-Vehicle	MCI	\$ 536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043025	repair	Repairs-Bldings & Grounds	MCI	\$ 9,486	\$ 20,000	\$ 20,000	\$ 20,620	\$ 21,259	\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020	\$ 24,765	\$ 25,533
0%	100%	0%	043026	repair	Repairs-Computer Equip	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043027	repair	Repairs-Office Equipment	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043028	repair	Maintenance	MCI	\$ 13,791	\$ 20,000	\$ 20,000	\$ 20,620	\$ 21,259	\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020	\$ 24,765	\$ 25,533
0%	100%	0%	043031	other	Scada Equipment	CCI	\$ 20,021	\$ 20,000	\$ 12,500	\$ 12,925	\$ 13,364	\$ 13,819	\$ 14,289	\$ 14,774	\$ 15,277	\$ 15,796	\$ 16,333
0%	100%	0%	043032	other	Generator Maintenance	MCI	\$ 505	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277
0%	100%	0%	044002	other	Rental Other Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	048002	other	Property Insurance	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	053001	other	Advertising	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	054003	other	State Certification	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	054050	other	Training-Education	MCI	\$ 360	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	055050	other	Printing	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	056001	other	Dues Professional Organiz	MCI	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	056007	other	Operational Permits	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	057102	other	Travel Reimbursement	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	061001	other	First Aid	MCI	\$ 170	\$ 350	\$ 350	\$ 361	\$ 372	\$ 384	\$ 395	\$ 408	\$ 420	\$ 433	\$ 447
0%	100%	0%	062001	other	Office Supplies	CPI	\$ 968	\$ 1,200	\$ 1,200	\$ 1,228	\$ 1,256	\$ 1,285	\$ 1,315	\$ 1,346	\$ 1,377	\$ 1,409	\$ 1,442
0%	100%	0%	062005	other	Printing Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 1,546	\$ 6,000	\$ 3,500	\$ 3,581	\$ 3,664	\$ 3,749	\$ 3,836	\$ 3,925	\$ 4,016	\$ 4,110	\$ 4,205
0%	0%	100%	063501	ut	Gasoline	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	063601	ut	Diesel Fuel	Energy	\$ 721	\$ 600	\$ 600	\$ 642	\$ 688	\$ 737	\$ 789	\$ 845	\$ 904	\$ 969	\$ 1,037
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$ 112,981	\$ 103,391	\$ 110,711	\$ 114,143	\$ 117,681	\$ 121,330	\$ 125,091	\$ 128,969	\$ 132,967	\$ 137,089	\$ 141,338
0%	100%	0%	067001	other	Books & Periodicals	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068001	other	Clothing Allowance	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068002	other	Clothing	CPI	\$ 814	\$ 1,000	\$ 1,000	\$ 1,023	\$ 1,047	\$ 1,071	\$ 1,096	\$ 1,122	\$ 1,148	\$ 1,174	\$ 1,201
0%	100%	0%	068003	other	Protective Clothing	MCI	\$ -	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277
0%	100%	0%	068030	other	Tools	CCI	\$ 1,534	\$ 2,000	\$ 2,000	\$ 2,068	\$ 2,138	\$ 2,211	\$ 2,286	\$ 2,364	\$ 2,444	\$ 2,527	\$ 2,613

Schedule 2B - Sewer O&M Expenses

A	F	V			Escalation Factor	FY 2013 Actual	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
0%	100%	0%	056007	other	Operational Permits	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 2,536	\$ 5,000	\$ 5,000	\$ 5,116	\$ 5,235	\$ 5,356	\$ 5,480	\$ 5,608	\$ 5,738	\$ 5,871
0%	0%	100%	063601	ut	Diesel Fuel	Energy	\$ 1,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$ 34,365	\$ 50,000	\$ 50,000	\$ 51,700	\$ 53,458	\$ 55,275	\$ 57,155	\$ 59,098	\$ 61,107	\$ 63,185
Total Liftstations - Portsmouth							\$ 281,196	\$ 385,599	\$ 393,997	\$ 412,716	\$ 432,434	\$ 453,210	\$ 475,105	\$ 498,186	\$ 522,523	\$ 548,191
ACCT. # Liftstation - Mechanic Street																
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ -	\$ 9,013	\$ 9,002	\$ 9,452	\$ 9,925	\$ 10,421	\$ 10,942	\$ 11,489	\$ 12,064	\$ 12,667
100%	0%	0%	014041	ot	Overtime	Pers	\$ 191	\$ 1,661	\$ 1,661	\$ 1,744	\$ 1,831	\$ 1,923	\$ 2,019	\$ 2,120	\$ 2,226	\$ 2,337
100%	0%	0%	022001	bene	Social Security	Pers	\$ 11	\$ 662	\$ 661	\$ 694	\$ 729	\$ 765	\$ 803	\$ 844	\$ 886	\$ 930
100%	0%	0%	022501	bene	Medicare	Pers	\$ 3	\$ 155	\$ 155	\$ 163	\$ 171	\$ 179	\$ 188	\$ 198	\$ 208	\$ 218
100%	0%	0%	023001	bene	Retirement	Pers	\$ 17	\$ 1,150	\$ 1,148	\$ 1,205	\$ 1,266	\$ 1,329	\$ 1,395	\$ 1,465	\$ 1,538	\$ 1,615
0%	100%	0%	039051	other	Security/Alarms	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ -	\$ 15,000	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574
0%	0%	100%	041002	ut	Electricity	Energy	\$ 112,005	\$ 133,750	\$ 143,220	\$ 153,360	\$ 164,218	\$ 175,844	\$ 188,294	\$ 201,626	\$ 215,901	\$ 231,186
0%	0%	100%	041101	ut	Natural Gas	Energy	\$ 1,158	\$ 8,500	\$ 9,102	\$ 9,746	\$ 10,436	\$ 11,175	\$ 11,967	\$ 12,814	\$ 13,721	\$ 14,692
0%	0%	100%	041102	ut	Heating Oil	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041205	ut	Water /Sewer Fees	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043001	repair	Repairs-Structural	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043002	repair	Repairs-Electrical	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	\$ 50,791	\$ 25,000	\$ 25,000	\$ 25,775	\$ 26,574	\$ 27,398	\$ 28,247	\$ 29,123	\$ 30,026	\$ 30,956
0%	100%	0%	043025	repair	Repairs-Bldgs & Grounds	MCI	\$ 71	\$ 12,000	\$ 12,000	\$ 12,372	\$ 12,756	\$ 13,151	\$ 13,559	\$ 13,979	\$ 14,412	\$ 14,859
0%	100%	0%	043028	repair	Maintenance	MCI	\$ 666	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191
0%	100%	0%	043031	other	Scada Equipment	CCI	\$ -	\$ 2,500	\$ 2,500	\$ 2,585	\$ 2,673	\$ 2,764	\$ 2,858	\$ 2,955	\$ 3,055	\$ 3,159
0%	100%	0%	043032	other	Generator Maintenance	MCI	\$ 3,048	\$ 50,000	\$ 7,500	\$ 7,733	\$ 7,972	\$ 8,219	\$ 8,474	\$ 8,737	\$ 9,008	\$ 9,287
0%	100%	0%	056007	other	Operational Permits	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 31	\$ 4,000	\$ 2,500	\$ 2,558	\$ 2,617	\$ 2,678	\$ 2,740	\$ 2,804	\$ 2,869	\$ 2,935
0%	0%	100%	063601	ut	Diesel Fuel	Energy	\$ 1,515	\$ 2,000	\$ 2,000	\$ 2,142	\$ 2,293	\$ 2,456	\$ 2,629	\$ 2,816	\$ 3,015	\$ 3,228
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	073000	cap	Other Improvements	MCI	\$ -	\$ 10,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$ -	\$ 7,500	\$ 7,500	\$ 7,755	\$ 8,019	\$ 8,291	\$ 8,573	\$ 8,865	\$ 9,166	\$ 9,478
Total Liftstations - Mechanic Street							\$ 169,507	\$ 288,891	\$ 253,949	\$ 268,214	\$ 283,368	\$ 299,471	\$ 316,586	\$ 334,780	\$ 354,125	\$ 374,697
ACCT. # Liftstation - Deer Street																
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ -	\$ 9,013	\$ 9,002	\$ 9,452	\$ 9,925	\$ 10,421	\$ 10,942	\$ 11,489	\$ 12,064	\$ 12,667
100%	0%	0%	014041	ot	Overtime	Pers	\$ 95	\$ 873	\$ 873	\$ 917	\$ 962	\$ 1,011	\$ 1,061	\$ 1,114	\$ 1,170	\$ 1,228
100%	0%	0%	022001	bene	Social Security	Pers	\$ 6	\$ 613	\$ 612	\$ 643	\$ 675	\$ 708	\$ 744	\$ 781	\$ 820	\$ 861
100%	0%	0%	022501	bene	Medicare	Pers	\$ 1	\$ 143	\$ 143	\$ 150	\$ 158	\$ 166	\$ 174	\$ 183	\$ 192	\$ 201
100%	0%	0%	023001	bene	Retirement	Pers	\$ 8	\$ 1,065	\$ 1,063	\$ 1,116	\$ 1,172	\$ 1,231	\$ 1,292	\$ 1,357	\$ 1,425	\$ 1,496
0%	100%	0%	034103	ut	Telephone	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039051	other	Security/Alarms	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039056	con	Cso Monitoring	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041002	ut	Electricity	Energy	\$ 54,236	\$ 60,000	\$ 64,248	\$ 68,797	\$ 73,668	\$ 78,883	\$ 84,468	\$ 90,449	\$ 96,852	\$ 103,709
0%	0%	100%	041101	ut	Natural Gas	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041102	ut	Heating Oil	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041205	ut	Water /Sewer Fees	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043001	repair	Repairs-Structural	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043002	repair	Repairs-Electrical	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	\$ 16,455	\$ 15,000	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574
0%	100%	0%	043025	repair	Repairs-Bldgs & Grounds	MCI	\$ 106	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477
0%	100%	0%	043028	repair	Maintenance	MCI	\$ 318	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191
0%	100%	0%	043031	other	Scada Equipment	CCI	\$ 481	\$ 2,500	\$ 2,500	\$ 2,585	\$ 2,673	\$ 2,764	\$ 2,858	\$ 2,955	\$ 3,055	\$ 3,159
0%	100%	0%	043032	other	Generator Maintenance	MCI	\$ 1,196	\$ 600	\$ 600	\$ 619	\$ 638	\$ 658	\$ 678	\$ 699	\$ 721	\$ 743
0%	100%	0%	044002	other	Rental Other Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062001	other	Office Supplies	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 117	\$ 2,000	\$ 2,000	\$ 2,046	\$ 2,094	\$ 2,142	\$ 2,192	\$ 2,243	\$ 2,295	\$ 2,348
0%	0%	100%	063601	ut	Diesel Fuel	Energy	\$ 631	\$ 2,000	\$ 2,000	\$ 2,142	\$ 2,293	\$ 2,456	\$ 2,629	\$ 2,816	\$ 3,015	\$ 3,228
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liftstation - Deer Street							\$ 73,651	\$ 101,107	\$ 105,041	\$ 111,148	\$ 117,642	\$ 124,549	\$ 131,896	\$ 139,713	\$ 148,031	\$ 156,883
ACCT. # Liftstation - Pease																
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ -	\$ 9,013	\$ 9,002	\$ 9,452	\$ 9,925	\$ 10,421	\$ 10,942	\$ 11,489	\$ 12,064	\$ 12,667
100%	0%	0%	014041	ot	Overtime	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 2B - Sewer O&M Expenses

			Escalation Factor		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
A	F	V			Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
100%	0%	0%	022001	bene	Pers	\$ 6	\$ 798	\$ 798	\$ 838	\$ 880	\$ 924	\$ 970	\$ 1,018	\$ 1,069	\$ 1,123	\$ 1,179
100%	0%	0%	022501	bene	Pers	\$ 1	\$ 187	\$ 187	\$ 196	\$ 206	\$ 216	\$ 227	\$ 239	\$ 251	\$ 263	\$ 276
100%	0%	0%	023001	bene	Pers	\$ 8	\$ 1,387	\$ 1,386	\$ 1,455	\$ 1,528	\$ 1,604	\$ 1,685	\$ 1,769	\$ 1,857	\$ 1,950	\$ 2,048
0%	100%	0%	031003	con	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039051	other	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041002	ut	Energy	\$ 3,333	\$ 5,000	\$ 5,354	\$ 5,733	\$ 6,139	\$ 6,574	\$ 7,039	\$ 7,537	\$ 8,071	\$ 8,642	\$ 9,254
0%	0%	100%	041101	ut	Energy	\$ 619	\$ 3,000	\$ 3,212	\$ 3,439	\$ 3,683	\$ 3,944	\$ 4,223	\$ 4,522	\$ 4,842	\$ 5,185	\$ 5,552
0%	0%	100%	041102	ut	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041205	ut	MCI	\$ 5,823	\$ 1,500	\$ 1,500	\$ 1,547	\$ 1,594	\$ 1,644	\$ 1,695	\$ 1,747	\$ 1,802	\$ 1,857	\$ 1,915
0%	100%	0%	043001	repair	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043002	repair	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043018	repair	MCI	\$ 3,326	\$ 5,000	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383
0%	100%	0%	043028	repair	MCI	\$ -	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277
0%	100%	0%	043032	other	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	062011	other	CPI	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	063800	chem	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	074000	cap	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liftstation - Pease						\$ 13,213	\$ 31,251	\$ 31,305	\$ 32,906	\$ 34,595	\$ 36,378	\$ 38,259	\$ 40,245	\$ 42,342	\$ 44,557	\$ 46,896
ACCT. # Collection Administration - Portsmouth																
100%	0%	0%	011001	sal	Pers	\$ 158,315	\$ 171,690	\$ 180,334	\$ 189,351	\$ 198,818	\$ 208,759	\$ 219,197	\$ 230,157	\$ 241,665	\$ 253,748	\$ 266,435
0%	100%	0%	011056	sal	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	012001	ptsal	Pers	\$ 107	\$ 5,871	\$ 5,871	\$ 6,165	\$ 6,473	\$ 6,796	\$ 7,136	\$ 7,493	\$ 7,868	\$ 8,261	\$ 8,674
100%	0%	0%	014041	ot	Pers	\$ 3,863	\$ 17,392	\$ 17,392	\$ 18,262	\$ 19,175	\$ 20,133	\$ 21,140	\$ 22,197	\$ 23,307	\$ 24,472	\$ 25,696
100%	0%	0%	022001	bene	Pers	\$ 9,642	\$ 12,087	\$ 12,623	\$ 13,254	\$ 13,917	\$ 14,613	\$ 15,343	\$ 16,111	\$ 16,916	\$ 17,762	\$ 18,650
100%	0%	0%	022501	bene	Pers	\$ 2,255	\$ 2,827	\$ 2,952	\$ 3,100	\$ 3,255	\$ 3,417	\$ 3,588	\$ 3,768	\$ 3,956	\$ 4,154	\$ 4,361
100%	0%	0%	023001	bene	Pers	\$ 14,603	\$ 20,365	\$ 21,295	\$ 22,360	\$ 23,478	\$ 24,652	\$ 25,884	\$ 27,178	\$ 28,537	\$ 29,964	\$ 31,462
0%	100%	0%	034103	ut	CPI	\$ 1,740	\$ 1,500	\$ 1,500	\$ 1,535	\$ 1,570	\$ 1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802
0%	100%	0%	034104	ut	CPI	\$ 1,917	\$ 3,000	\$ 3,000	\$ 3,070	\$ 3,141	\$ 3,214	\$ 3,288	\$ 3,365	\$ 3,443	\$ 3,522	\$ 3,604
0%	100%	0%	039051	other	CPI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054	con	MCI	\$ 809	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1,277
0%	100%	0%	039055	con	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	041101	ut	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041305	other	MCI	\$ 12,289	\$ 20,000	\$ 20,000	\$ 20,620	\$ 21,259	\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020	\$ 24,765	\$ 25,533
0%	0%	100%	041308	sludge	MCI	\$ -	\$ 20,200	\$ 5,000	\$ 5,155	\$ 5,315	\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383
0%	100%	0%	043018	repair	MCI	\$ 8,723	\$ 7,500	\$ 7,500	\$ 7,733	\$ 7,972	\$ 8,219	\$ 8,474	\$ 8,737	\$ 9,008	\$ 9,287	\$ 9,575
0%	100%	0%	043024	repair	MCI	\$ 24,214	\$ 26,000	\$ 26,000	\$ 26,806	\$ 27,637	\$ 28,494	\$ 29,377	\$ 30,288	\$ 31,227	\$ 32,195	\$ 33,193
0%	100%	0%	043025	repair	MCI	\$ -	\$ 550	\$ 550	\$ 567	\$ 585	\$ 603	\$ 621	\$ 641	\$ 661	\$ 681	\$ 702
0%	100%	0%	043027	repair	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043028	repair	MCI	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	044002	other	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	054003	other	MCI	\$ -	\$ 25	\$ 25	\$ 26	\$ 27	\$ 27	\$ 28	\$ 29	\$ 30	\$ 31	\$ 32
0%	100%	0%	054050	other	MCI	\$ 2,085	\$ 375	\$ 375	\$ 387	\$ 399	\$ 411	\$ 424	\$ 437	\$ 450	\$ 464	\$ 479
0%	100%	0%	055050	other	CPI	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	056001	other	MCI	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	061001	other	MCI	\$ 271	\$ 200	\$ 200	\$ 206	\$ 213	\$ 219	\$ 226	\$ 233	\$ 240	\$ 248	\$ 255
0%	100%	0%	062001	other	CPI	\$ 378	\$ 350	\$ 350	\$ 358	\$ 366	\$ 375	\$ 384	\$ 393	\$ 402	\$ 411	\$ 420
0%	100%	0%	062011	other	CPI	\$ 1,323	\$ 1,900	\$ 1,900	\$ 1,944	\$ 1,989	\$ 2,035	\$ 2,083	\$ 2,131	\$ 2,180	\$ 2,231	\$ 2,283
0%	100%	0%	065051	other	MCI	\$ 4,747	\$ 3,500	\$ 5,250	\$ 5,413	\$ 5,581	\$ 5,754	\$ 5,932	\$ 6,116	\$ 6,305	\$ 6,501	\$ 6,702
0%	100%	0%	067001	other	CPI	\$ -	\$ 50	\$ 50	\$ 51	\$ 52	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59	\$ 60
0%	100%	0%	068002	other	CPI	\$ 3,988	\$ 5,000	\$ 5,000	\$ 5,116	\$ 5,235	\$ 5,356	\$ 5,480	\$ 5,608	\$ 5,738	\$ 5,871	\$ 6,007
0%	100%	0%	068003	other	MCI	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	068008	SK	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068012	other	MCI	\$ 8,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068030	other	CCI	\$ 3,461	\$ 6,700	\$ 6,700	\$ 6,928	\$ 7,163	\$ 7,407	\$ 7,659	\$ 7,919	\$ 8,188	\$ 8,467	\$ 8,755
0%	100%	0%	074000	cap	CCI	\$ 4,295	\$ 8,000	\$ 8,000	\$ 8,272	\$ 8,553	\$ 8,844	\$ 9,145	\$ 9,456	\$ 9,777	\$ 10,110	\$ 10,453
Total Collection Administration - Portsmouth						\$ 267,679	\$ 337,157	\$ 333,867	\$ 348,738	\$ 364,297	\$ 380,579	\$ 397,616	\$ 415,445	\$ 434,104	\$ 453,632	\$ 474,071
ACCT. # Collection Meters - Portsmouth																
100%	0%	0%	011001	sal	Pers	\$ -	\$ 89,355	\$ 93,853	\$ 98,546	\$ 103,473	\$ 108,647	\$ 114,079	\$ 119,783	\$ 125,772	\$ 132,061	\$ 138,664
100%	0%	0%	022001	bene	Pers	\$ -	\$ 5,539	\$ 5,819	\$ 6,110	\$ 6,415	\$ 6,736	\$ 7,073	\$ 7,427	\$ 7,798	\$ 8,188	\$ 8,597
100%	0%	0%	022501	bene	Pers	\$ -	\$ 1,295	\$ 1,361	\$ 1,429	\$ 1,501	\$ 1,576	\$ 1,654	\$ 1,737	\$ 1,824	\$ 1,915	\$ 2,011
100%	0%	0%	023001	bene	Pers	\$ -	\$ 11,585	\$ 10,108	\$ 10,613	\$ 11,144	\$ 11,701	\$ 12,286	\$ 12,901	\$ 13,546	\$ 14,223	\$ 14,934
0%	100%	0%	039054	con	MCI	\$ -	\$ 13,250	\$ 7,500	\$ 7,733	\$ 7,972	\$ 8,219	\$ 8,474	\$ 8,737	\$ 9,008	\$ 9,287	\$ 9,575
0%	100%	0%	043018	repair	MCI	\$ -	\$ 10,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766
0%	100%	0%	062011	other	CPI	\$ -	\$ -	\$ 550	\$ 563	\$ 576	\$ 589	\$ 603	\$ 617	\$ 631	\$ 646	\$ 661

Schedule 2B - Sewer O&M Expenses

A	F	V		Escalation Factor	FY 2013 Actual	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	
0%	100%	0%	068016 sk	Materials	CCI	\$ -	\$ 8,000	\$ 8,000	\$ 8,272	\$ 8,553	\$ 8,844	\$ 9,145	\$ 9,456	\$ 9,777	\$ 10,110	\$ 10,453
0%	100%	0%	074000 cap	Machinery And Equipment	CCI	\$ -	\$ 17,500	\$ 17,500	\$ 18,095	\$ 18,710	\$ 19,346	\$ 20,004	\$ 20,684	\$ 21,388	\$ 22,115	\$ 22,867
Total Collection Meters - Portsmouth						\$ -	\$ 157,074	\$ 154,691	\$ 161,670	\$ 168,974	\$ 176,618	\$ 184,617	\$ 192,990	\$ 201,753	\$ 210,926	\$ 220,528
ACCT. # Collection Mains - Portsmouth																
100%	0%	0%	011001 sal	Regular Salaries	Pers	\$ 140,723	\$ 128,761	\$ 135,243	\$ 142,005	\$ 149,105	\$ 156,561	\$ 164,389	\$ 172,608	\$ 181,239	\$ 190,300	\$ 199,816
100%	0%	0%	011058 sal	Billable Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	012001 ptsal	Part Time Salaries	Pers	\$ 1,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041 ot	Overtime	Pers	\$ 5,322	\$ 7,788	\$ 7,788	\$ 8,177	\$ 8,586	\$ 9,016	\$ 9,466	\$ 9,940	\$ 10,437	\$ 10,958	\$ 11,506
100%	0%	0%	014053 ot	O/T-Billable	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001 bene	Social Security	Pers	\$ 8,345	\$ 8,466	\$ 8,868	\$ 9,311	\$ 9,777	\$ 10,266	\$ 10,779	\$ 11,318	\$ 11,884	\$ 12,478	\$ 13,102
100%	0%	0%	022501 bene	Medicare	Pers	\$ 1,952	\$ 1,980	\$ 2,074	\$ 2,178	\$ 2,287	\$ 2,401	\$ 2,521	\$ 2,647	\$ 2,779	\$ 2,918	\$ 3,064
100%	0%	0%	023001 bene	Retirement	Pers	\$ 12,850	\$ 14,706	\$ 15,404	\$ 16,174	\$ 16,983	\$ 17,832	\$ 18,724	\$ 19,660	\$ 20,643	\$ 21,675	\$ 22,759
0%	100%	0%	039052 con	Prof/Serv-Capital Outlay	MCI	\$ -	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054 con	Prof/Services-Contract	MCI	\$ -	\$ 2,500	\$ 2,500	\$ 2,578	\$ 2,657	\$ 2,740	\$ 2,825	\$ 2,912	\$ 3,003	\$ 3,096	\$ 3,192
0%	100%	0%	039055 con	Prof/Serv-Contract-Billab	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	043018 repair	Repairs-Equipment	MCI	\$ -	\$ 500	\$ 500	\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	043028 repair	Maintenance	MCI	\$ -	\$ 250	\$ 250	\$ 258	\$ 266	\$ 274	\$ 282	\$ 291	\$ 300	\$ 310	\$ 319
0%	100%	0%	044002 other	Rental Other Equipment	CCI	\$ 60	\$ 5,000	\$ 3,500	\$ 3,619	\$ 3,742	\$ 3,869	\$ 4,001	\$ 4,137	\$ 4,278	\$ 4,423	\$ 4,573
0%	100%	0%	068016 sk	Materials	CCI	\$ 6,937	\$ 35,250	\$ 35,250	\$ 36,449	\$ 37,688	\$ 38,969	\$ 40,294	\$ 41,664	\$ 43,081	\$ 44,545	\$ 46,060
0%	100%	0%	074000 cap	Machinery And Equipment	CCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Collection Mains - Portsmouth						\$ 177,564	\$ 208,101	\$ 211,377	\$ 221,264	\$ 231,623	\$ 242,475	\$ 253,846	\$ 265,760	\$ 278,243	\$ 291,323	\$ 305,029
ACCT. # Collection Intcptr - Portsmouth																
100%	0%	0%	011001 sal	Regular Salaries	Pers	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001 bene	Social Security	Pers	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022501 bene	Medicare	Pers	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	023001 bene	Retirement	Pers	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054 con	Prof/Services-Contract	MCI	\$ 147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039055 con	Prof/Serv-Contract-Billab	MCI	\$ 147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068016 sk	Materials	CCI	\$ 22,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Collection Intcptr - Portsmouth						\$ 23,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCT. # Collection Laterals - Portsmouth																
100%	0%	0%	011001 sal	Regular Salaries	Pers	\$ 9,104	\$ 16,937	\$ 17,790	\$ 18,680	\$ 19,613	\$ 20,594	\$ 21,624	\$ 22,705	\$ 23,840	\$ 25,032	\$ 26,284
0%	100%	0%	011056 sal	Capital Outlay-Labor	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	011058 sal	Billable Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	012001 ptsal	Part Time Salaries	Pers	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041 ot	Overtime	Pers	\$ 61	\$ 1,693	\$ 1,693	\$ 1,778	\$ 1,867	\$ 1,960	\$ 2,058	\$ 2,161	\$ 2,269	\$ 2,382	\$ 2,501
100%	0%	0%	014053 ot	O/T-Billable	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001 bene	Social Security	Pers	\$ 535	\$ 1,226	\$ 1,208	\$ 1,268	\$ 1,332	\$ 1,398	\$ 1,468	\$ 1,542	\$ 1,619	\$ 1,700	\$ 1,785
100%	0%	0%	022501 bene	Medicare	Pers	\$ 125	\$ 287	\$ 282	\$ 296	\$ 311	\$ 326	\$ 343	\$ 360	\$ 378	\$ 397	\$ 417
100%	0%	0%	023001 bene	Retirement	Pers	\$ 856	\$ 1,741	\$ 2,098	\$ 2,203	\$ 2,313	\$ 2,429	\$ 2,550	\$ 2,678	\$ 2,812	\$ 2,952	\$ 3,100
0%	100%	0%	039052 con	Prof/Serv-Capital Outlay	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054 con	Prof/Services-Contract	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039055 con	Prof/Serv-Contract-Billab	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068008 SK	Materials-Stock	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068009 SK	Billable-Stock Material	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068013 sk	Material-Billable	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068016 sk	Materials	CCI	\$ 735	\$ 10,600	\$ 7,500	\$ 7,755	\$ 8,019	\$ 8,291	\$ 8,573	\$ 8,865	\$ 9,166	\$ 9,478	\$ 9,800
0%	100%	0%	074000 cap	Machinery And Equipment	CCI	\$ -	\$ 5,000	\$ 3,500	\$ 3,619	\$ 3,742	\$ 3,869	\$ 4,001	\$ 4,137	\$ 4,278	\$ 4,423	\$ 4,573
Total Collection Laterals - Portsmouth						\$ 11,453	\$ 37,484	\$ 34,071	\$ 35,599	\$ 37,196	\$ 38,868	\$ 40,617	\$ 42,447	\$ 44,361	\$ 46,364	\$ 48,460
TOTAL Sewer O&M EXPENSES						\$ 5,749,617	\$ 6,784,229	\$ 6,714,920	\$ 6,996,191	\$ 7,290,471	\$ 7,598,420	\$ 7,920,734	\$ 8,258,148	\$ 8,611,438	\$ 8,981,421	\$ 9,368,961
Expense by Category							17.99%	-1.02%	4.19%	4.21%	4.22%	4.24%	4.26%	4.28%	4.30%	4.31%
			Salaries		\$ 1,242,038	\$ 1,406,209	\$ 1,447,766	\$ 1,519,881	\$ 1,595,594	\$ 1,675,083	\$ 1,758,538	\$ 1,846,157	\$ 1,938,147	\$ 2,034,726	\$ 2,136,124	
			Part-time Salaries		\$ 519	\$ 14,647	\$ 35,280	\$ 37,044	\$ 38,896	\$ 40,841	\$ 42,883	\$ 45,027	\$ 47,279	\$ 49,643	\$ 52,125	
			Overtime		\$ 62,716	\$ 109,563	\$ 109,563	\$ 115,041	\$ 120,793	\$ 126,833	\$ 133,175	\$ 139,833	\$ 146,825	\$ 154,166	\$ 161,874	
			Longevity		\$ 7,595	\$ 9,114	\$ 9,874	\$ 10,368	\$ 10,886	\$ 11,430	\$ 12,002	\$ 12,602	\$ 13,232	\$ 13,894	\$ 14,588	
			Health Insurance		\$ 355,735	\$ 402,286	\$ 403,500	\$ 423,675	\$ 444,859	\$ 467,102	\$ 490,457	\$ 514,980	\$ 540,729	\$ 567,765	\$ 596,153	
			Dental insurance		\$ 25,978	\$ 27,241	\$ 30,193	\$ 31,703	\$ 33,288	\$ 34,952	\$ 36,700	\$ 38,535	\$ 40,462	\$ 42,485	\$ 44,609	
			Insurance Reimbursement		\$ 16,488	\$ 11,568	\$ 16,230	\$ 17,042	\$ 17,894	\$ 18,788	\$ 19,728	\$ 20,714	\$ 21,750	\$ 22,837	\$ 23,979	
			Leave at Termination		\$ -34,216	\$ 30,000	\$ 30,000	\$ 31,500	\$ 33,075	\$ 34,729	\$ 36,465	\$ 38,288	\$ 40,203	\$ 42,213	\$ 44,324	
			Worker's Compensation		\$ 15,409	\$ 17,665	\$ 15,954	\$ 16,752	\$ 17,589	\$ 18,469	\$ 19,392	\$ 20,362	\$ 21,380	\$ 22,449	\$ 23,571	
			Other Fringe Benefits		\$ 220,183	\$ 300,810	\$ 308,701	\$ 324,136	\$ 340,343	\$ 357,360	\$ 375,228	\$ 393,989	\$ 413,689	\$ 434,373	\$ 456,092	

Schedule 2B - Sewer O&M Expenses

	Escalation Factor			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	A	F	V	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Collective Bargaining Contingency				\$0	\$0	\$33,100	\$34,126	\$35,184	\$36,275	\$37,399	\$38,559	\$39,754	\$40,986	\$42,257
Contractual Obligations				\$1,913,446	\$2,328,903	\$2,440,161	\$2,561,267	\$2,688,401	\$2,821,862	\$2,961,967	\$3,109,046	\$3,263,448	\$3,425,537	\$3,595,697
Chemicals				\$798,432	\$906,891	\$970,028	\$1,000,099	\$1,031,102	\$1,063,066	\$1,096,021	\$1,129,998	\$1,165,028	\$1,201,144	\$1,238,379
Repairs & Maintenance				\$376,634	\$462,445	\$459,925	\$474,183	\$488,882	\$504,038	\$519,663	\$535,772	\$552,381	\$569,505	\$587,160
Utilities				\$663,229	\$831,008	\$860,602	\$915,545	\$974,202	\$1,036,831	\$1,103,707	\$1,175,125	\$1,251,401	\$1,332,874	\$1,419,906
Administrative Overhead				\$481,670	\$510,534	\$520,241	\$536,368	\$552,996	\$570,139	\$587,813	\$606,035	\$624,822	\$644,192	\$664,162
Sludge/Grit Removal				\$320,986	\$322,700	\$332,750	\$343,065	\$353,700	\$364,665	\$375,970	\$387,625	\$399,641	\$412,030	\$424,803
Prof Contracted Services				\$211,185	\$307,859	\$274,409	\$282,916	\$291,686	\$300,728	\$310,051	\$319,662	\$329,572	\$339,789	\$350,322
Permits Expenses/Legal Fees				\$430,427	\$291,100	\$240,000	\$247,440	\$255,111	\$263,019	\$271,173	\$279,579	\$288,246	\$297,182	\$306,394
Interest on Debt				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment				\$162,902	\$216,300	\$209,500	\$216,491	\$223,716	\$231,182	\$238,898	\$246,873	\$255,114	\$263,631	\$272,432
Stock Material				\$30,526	\$53,850	\$50,750	\$52,476	\$54,260	\$56,104	\$58,012	\$59,984	\$62,024	\$64,133	\$66,313
Other Operating				\$360,180	\$552,639	\$356,554	\$366,341	\$376,415	\$386,785	\$397,460	\$408,449	\$419,761	\$431,405	\$443,393
Additional O&M for PI Upgrade				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				\$3,836,171	\$4,455,326	\$4,274,759	\$4,434,924	\$4,602,070	\$4,776,558	\$4,958,768	\$5,149,103	\$5,347,990	\$5,555,884	\$5,773,264
Administrative Costs (A)				\$ 1,899,550	\$ 2,314,516	\$ 2,392,692	\$ 2,512,327	\$ 2,637,943	\$ 2,769,840	\$ 2,908,332	\$ 3,053,749	\$ 3,206,436	\$ 3,366,758	\$ 3,535,096
Fixed Costs (F)				\$ 2,997,685	\$ 3,480,205	\$ 3,294,576	\$ 3,395,892	\$ 3,500,350	\$ 3,608,048	\$ 3,719,088	\$ 3,833,572	\$ 3,951,608	\$ 4,073,306	\$ 4,198,781
Variable Costs (V)				\$ 852,382	\$ 989,508	\$ 1,027,652	\$ 1,087,972	\$ 1,152,178	\$ 1,220,531	\$ 1,293,314	\$ 1,370,828	\$ 1,453,394	\$ 1,541,357	\$ 1,635,084

Schedule 3 - Operating Reserve Contribution Calculations

Operating & Maintenance Reserve	Water Fund		Sewer Fund								
Contribute to Reserve?	YES		YES								
Maximum Annual Contribution	\$100,000		\$100,000								
Water Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
O&M Expenses	\$ 4,271,972	\$ 4,767,674	\$ 4,814,521	\$ 5,019,987	\$ 5,235,132	\$ 5,460,451	\$ 5,696,467	\$ 5,943,732	\$ 6,202,828	\$ 6,474,369	\$ 6,759,003
Target Balance (90 days)	\$ 1,053,363	\$ 1,175,591	\$ 1,187,142	\$ 1,237,805	\$ 1,290,854	\$ 1,346,413	\$ 1,404,608	\$ 1,465,578	\$ 1,529,464	\$ 1,596,420	\$ 1,666,604
Begin Year Cash Balance	\$ 3,702,686	\$ 5,570,228	\$ 4,839,741	\$ 4,782,745	\$ 5,193,219	\$ 5,202,884	\$ 5,500,193	\$ 5,947,315	\$ 6,511,317	\$ 7,305,575	\$ 8,208,611
Optimal Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water O&M Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
O&M Expenses	\$ 5,749,617	\$ 6,784,229	\$ 6,714,920	\$ 6,996,191	\$ 7,290,471	\$ 7,598,420	\$ 7,920,734	\$ 8,258,148	\$ 8,611,438	\$ 8,981,421	\$ 9,368,961
Target Balance (90 days)	\$ 1,417,714	\$ 1,672,824	\$ 1,655,734	\$ 1,725,088	\$ 1,797,650	\$ 1,873,583	\$ 1,953,058	\$ 2,036,256	\$ 2,123,368	\$ 2,214,597	\$ 2,310,155
Begin Year Cash Balance	\$ 6,575,317	\$ 11,851,135	\$ 14,826,123	\$ 16,331,086	\$ 18,594,665	\$ 18,741,834	\$ 18,196,614	\$ 17,464,767	\$ 17,191,285	\$ 16,508,732	\$ 16,324,494
O&M Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water O&M Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 5B - Sewer Capital Improvement Plan

Bond Summary	Bond S1	Bond S2	Bond S3	Bond S4	Bond S5	Bond S6	Bond S7	Bond S8	Bond S9	Bond S10
Total Bond Amount	\$ 10,000,000	\$ 6,000,000	\$ 3,500,000	\$ 500,000	\$ 32,500,000	\$ 1,000,000	\$ 500,000	\$ 20,000,000	\$ 3,700,000	\$ 5,500,000

Sewer Projects	Cash	Bond	Associated Bond	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Collection Fleet Street Utilities Upgrade	100%	0%	100% Cash	\$80,000											
Collection Fleet Street Utilities Upgrade	0%	100%	Bond S4		\$500,000										
Treatment P.I.W.W.T.P. Upgrades	0%	100%	Bond S1	\$10,000,000											
Treatment P.I.W.W.T.P. Upgrades	0%	100%	Bond S5			\$32,500,000									
Treatment P.I.W.W.T.P. Upgrades	0%	100%	Bond S8				\$20,000,000								
Treatment LTCP Contract #3A	0%	100%	Bond S2	\$6,000,000											
Treatment Pease Wastewater Treatment Plant Upgrades	0%	100%	Bond S3	\$2,500,000											
Treatment Pease Wastewater Treatment Plant Upgrades	0%	100%	Bond S6		\$1,000,000										
Treatment Pease Wastewater Treatment Plant Upgrades	0%	100%	Bond S9					\$3,700,000							
Treatment Pease Wastewater Treatment Plant Upgrades	100%	0%	100% Cash				\$400,000								
Collection Annual Sewer Line Replacement	100%	0%	100% Cash	\$750,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Collection Maplewood Ave. Sewer Line	100%	0%	100% Cash	\$500,000											
Pumping Lafayette Rd Pumping Station Upgrade	100%	0%	100% Cash	\$50,000											
Pumping Lafayette Rd Pumping Station Upgrade	0%	100%	Bond S7		\$500,000										
Pumping Mechanic St. Pumping Station Upgrade	0%	100%	Bond S10					\$500,000	\$5,000,000						
Collection Water Meter Replacements	100%	0%	100% Cash	\$125,000	\$125,000	\$50,000		\$50,000	\$50,000	\$50,000					
Collection Water Efficiency Measures	100%	0%	100% Cash	\$75,000	\$50,000	\$50,000									
Collection Rolling Stock	100%	0%	100% Cash	\$56,000	\$187,000										
Budgeted Future Capital Projects	100%	0%	100% Cash								\$1,500,000				
Budgeted Future Capital Projects	100%	0%	100% Cash									\$1,500,000			
Budgeted Future Capital Projects	100%	0%	100% Cash										\$1,500,000		
Budgeted Future Capital Projects	100%	0%	100% Cash											\$1,500,000	
Budgeted Future Capital Projects	100%	0%	100% Cash												\$1,500,000
Budgeted Future Capital Projects	100%	0%	100% Cash												
Budgeted Future Capital Projects	100%	0%	100% Cash												
Total Capital Sewer Projects				\$20,436,000	\$3,387,000	\$33,175,000	\$21,000,000	\$4,750,000	\$5,550,000	\$550,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Total Cash Funded				\$ 936,000	\$ 1,387,000	\$ 675,000	\$ 1,000,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Treatment				\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection				\$ 830,000	\$ 1,200,000	\$ 675,000	\$ 600,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pumping				\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bond Funded				\$ 19,500,000	\$ 2,000,000	\$ 32,500,000	\$ 20,000,000	\$ 4,200,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment				\$ 19,500,000	\$ 1,000,000	\$ 32,500,000	\$ 20,000,000	\$ 3,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection				\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pumping				\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 6A - Bonded Water Debt Service Payments

Total Bond Funded Amount	Bond W1	Bond W2	Bond W3	Bond W4	Bond W5	Bond W6	Bond W7	Bond W8	Bond W9	Bond W10		
	\$3,300,000	\$3,500,000	\$1,000,000	\$0	\$500,000	\$3,000,000	\$500,000	\$500,000	\$500,000	\$500,000		
Associated Project	Maplewood Ave Waterline Replacement	Hobbs Hill Landing Water Tank Replacement	Greenland Well	Water Source Augmentation (eliminated)	Water System Pressure and Storage Improvements	New Castle Water Line Improvements	Water System Pressure and Storage Improvements	Water System Pressure and Storage Improvements	Water System Pressure and Storage Improvements	Reservoir Management		
Year of Issue	YES	NO	YES	YES	YES	YES	YES	YES	YES	YES		
Year of Issue Interest Payment	FY 2016	FY 2014	FY 2016	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	FY 2017	FY 2018		
Interest Rate on Borrowings	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%		
Debt Maturity	20	20	20	20	20	20	20	20	20	20		
Water Projected Debt Payments												
Total Principal	\$ -	\$ -	\$ 306,250	\$ 455,313	\$ 1,020,969	\$ 1,042,126	\$ 1,052,969	\$ 1,038,344	\$ 1,048,250	\$ 1,023,313	\$ 998,375	\$ 973,438
Total Interest	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ 590,000	\$ 590,000	\$ 640,000	\$ 640,000	\$ 660,000	\$ 665,000	\$ 665,000	\$ 665,000
Payment Schedule												
Bond W1 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000
Interest	\$ -	\$ -	\$ -	\$ 61,875	\$ 120,656	\$ 114,469	\$ 108,281	\$ 102,094	\$ 95,906	\$ 89,719	\$ 83,531	\$ 77,344
Total Bond Payment	\$ -	\$ -	\$ -	\$ 61,875	\$ 285,656	\$ 279,469	\$ 273,281	\$ 267,094	\$ 260,906	\$ 254,719	\$ 248,531	\$ 242,344
Outstanding Principal	\$ -	\$ -	\$ -	\$ 3,300,000	\$ 3,300,000	\$ 3,135,000	\$ 2,970,000	\$ 2,805,000	\$ 2,640,000	\$ 2,475,000	\$ 2,310,000	\$ 2,145,000
Bond W2 Payment Number												
Principal	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Interest	\$ -	\$ -	\$ 131,250	\$ 124,688	\$ 118,125	\$ 111,563	\$ 105,000	\$ 98,438	\$ 91,875	\$ 85,313	\$ 78,750	\$ 72,188
Total Bond Payment	\$ -	\$ -	\$ 306,250	\$ 299,688	\$ 293,125	\$ 286,563	\$ 280,000	\$ 273,438	\$ 266,875	\$ 260,313	\$ 253,750	\$ 247,188
Outstanding Principal	\$ -	\$ 3,500,000	\$ 3,500,000	\$ 3,325,000	\$ 3,150,000	\$ 2,975,000	\$ 2,800,000	\$ 2,625,000	\$ 2,450,000	\$ 2,275,000	\$ 2,100,000	\$ 1,925,000
Bond W3 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Interest	\$ -	\$ -	\$ -	\$ -	\$ 18,750	\$ 36,563	\$ 34,688	\$ 32,813	\$ 30,938	\$ 29,063	\$ 27,188	\$ 25,313
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ 18,750	\$ 86,563	\$ 84,688	\$ 82,813	\$ 80,938	\$ 79,063	\$ 77,188	\$ 75,313
Outstanding Principal	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 900,000	\$ 850,000	\$ 800,000	\$ 750,000	\$ 700,000	\$ 650,000
Bond W4 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond W5 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ -	\$ -	\$ 9,375	\$ 18,781	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594	\$ 12,656	\$ 11,719
Total Bond Payment	\$ -	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656	\$ 36,719
Outstanding Principal	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000	\$ 325,000
Bond W6 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Interest	\$ -	\$ -	\$ -	\$ 56,250	\$ 109,688	\$ 104,063	\$ 98,438	\$ 92,813	\$ 87,188	\$ 81,563	\$ 75,938	\$ 70,313
Total Bond Payment	\$ -	\$ -	\$ -	\$ 56,250	\$ 259,688	\$ 254,063	\$ 248,438	\$ 242,813	\$ 237,188	\$ 231,563	\$ 225,938	\$ 220,313
Outstanding Principal	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 2,850,000	\$ 2,700,000	\$ 2,550,000	\$ 2,400,000	\$ 2,250,000	\$ 2,100,000	\$ 1,950,000
Bond W7 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ -	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594	\$ 12,656	\$ 11,719
Total Bond Payment	\$ -	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656	\$ 36,719
Outstanding Principal	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000	\$ 325,000
Bond W8 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ -	\$ -	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594	\$ 12,656
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
Bond W9 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000
Bond W10 Payment Number												
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406
Total Bond Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000

Schedule 7 - Fixed Assets

Current Year
Annual Purchase Price Inflation Factor

2013
1%

Total Distribution 42.0%

Total Transmission 17.3%

Schedule 8 - Capital Stabilization Analysis

WATER	Current Year	2012
	CIP Beginning Year	2015

	% to Wholesale	Total Replacement Costs	Arrears	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Buildings	0.00%	\$3,136,466	\$ 3,112,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,619	\$ -
Proposed Funding Schedule*		30	\$ 104,549											
Resulting Proposed Capital Spending			\$ -	\$ 0	\$ 104,549	\$ 104,549	\$ 104,549	\$ 104,549	\$ 104,549	\$ 104,549	\$ 104,549	\$ 104,549	\$ 104,549	\$ 104,549
Infrastructure	2.18%	\$8,323,845	\$ 1,355,005	\$ 137,225	\$ 177,697	\$ 184,410	\$ 356,525	\$ 1,065,477	\$ 433,170	\$ 106,548	\$ 272,516	\$ 1,383,072	\$ 2,622,713	\$ 229,487
Proposed Funding Schedule*		30	\$ 277,461											
Resulting Proposed Capital Spending			\$ -	\$ 0	\$ 277,461	\$ 277,461	\$ 277,461	\$ 277,461	\$ 277,461	\$ 277,461	\$ 277,461	\$ 277,461	\$ 277,461	\$ 277,461
Machinery & Equipment	0.00%	\$13,046,971	\$ 5,141,358	\$ 392,832	\$ 0	\$ 1,049,690	\$ 0	\$ 136,042	\$ 544,455	\$ 476,564	\$ 612,819	\$ 133,267	\$ 4,559,943	\$ -
Proposed Funding Schedule*		15	\$ 869,798											
Resulting Proposed Capital Spending			\$ -	\$ 0	\$ 869,798	\$ 869,798	\$ 869,798	\$ 869,798	\$ 869,798	\$ 869,798	\$ 869,798	\$ 869,798	\$ 869,798	\$ 869,798
Total Projected Water Capital Projects			\$ -	\$ 0	\$ 0	\$ 301,808	\$ 401,808	\$ 576,808	\$ 601,808	\$ 601,808	\$ 751,808	\$ 751,808	\$ 751,808	\$ 751,808
* Funding Schedule must be a # of years or N/A			Wholesale	\$ -	\$ -	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052

SEWER	Current Year	2012
	CIP Beginning Year	2015

	Total Replacement Costs	Arrears	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Buildings	\$3,211,774	\$ 1,003,149	\$ -	\$ 1,154,898	\$ 400,125	\$ -	\$ -	\$ -	\$ -	\$ 653,603	\$ -	\$ -	\$ -
Proposed Funding Schedule*	30	\$ 107,059											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 107,059	\$ 107,059	\$ 107,059	\$ 107,059	\$ 107,059	\$ 107,059	\$ 107,059	\$ 107,059	\$ 107,059	\$ 107,059
Infrastructure	\$5,163,467	\$ -	\$ -	\$ 0	\$ 5,163,467	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Funding Schedule*	30	\$ 172,116											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116	\$ 172,116
Machinery & Equipment	\$16,111,095	\$ 5,169,141	\$ 267,402	\$ 16,160	\$ 961,888	\$ 511,686	\$ 541,067	\$ 0	\$ 1,883,483	\$ 1,395,796	\$ 5,115,119	\$ 115,141	\$ 134,213
Proposed Funding Schedule*	15	\$ 1,074,073											
Resulting Proposed Capital Spending		\$ -	\$ 0	\$ 1,074,073	\$ 1,074,073	\$ 1,074,073	\$ 1,074,073	\$ 1,074,073	\$ 1,074,073	\$ 1,074,073	\$ 1,074,073	\$ 1,074,073	\$ 1,074,073
Total Projected Water Capital Projects		\$ -	\$ 0	\$ 0	\$ 678,248	\$ 353,248	\$ 803,248	\$ 803,248	\$ 803,248	\$ 803,248	\$ 0	\$ 0	\$ 0
* Funding Schedule must be a # of years or N/A													

Schedule 9A - Miscellaneous Water Revenues

Budget Unit	ACCT. #	WATER REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	
50751	335914	STATE AID GRANT PROGRAM	\$ 1,100	\$ 16,300	\$ -	\$ 52,127	\$ 29,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	335915	STATE REVOLVING LOAN PRGM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	335921	HOUSEHOLD HAZARDOUS WASTE	\$ 6,696	\$ 969	\$ 3,392	\$ 6,016	\$ 1,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	340982	STATE FORCE-13455 MIDDLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	340983	STATE FORCE-13455C MAPLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	340984	STATE FORCE-13455D WOODBURY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	340994	PAYBACK FROM SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	340995	PAYBACK FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	340997	REV FROM SPECIAL AGRMNTS	\$ 20,515	\$ 20,515	\$ 28,399	\$ 20,515	\$ 429	\$ 429	\$ 519	\$ 519	\$ 519	\$ 519	\$ 519	\$ 519	\$ 519	\$ 519	\$ 519	\$ 519	
50751	342301	FIRE SERVICES	\$ 200,588	\$ 195,832	\$ 184,688	\$ 207,729	\$ 210,051	\$ 202,585	\$ 185,000	\$ 211,957	\$ 236,127	\$ 260,297	\$ 284,467	\$ 308,637	\$ 309,475	\$ 316,030	\$ 321,909	\$ 327,233	
50751	342302	HYDRANT RENTAL INCOME	\$ 107,200	\$ 107,200	\$ 107,200	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 156,000	\$ 208,000	\$ 260,000	\$ 312,000	\$ 364,000	\$ 416,000	\$ 468,000	\$ 520,000	\$ 572,000	
% increase in charge	50751	342303	BACKFLOW TESTING	\$ 99,218	\$ 92,499	\$ 95,621	\$ 84,770	\$ 104,846	\$ 86,438	\$ 95,000	\$ 114,943	\$ 114,943	\$ 114,943	\$ 114,943	\$ 114,943	\$ 114,943	\$ 114,943	\$ 114,943	\$ 114,943
	50751	342304	SERVICE CHARGES-SPECIAL	\$ 44,392	\$ 38,747	\$ 25,980	\$ 24,212	\$ 23,182	\$ 29,810	\$ 29,810	\$ 36,068	\$ 36,068	\$ 36,068	\$ 36,068	\$ 36,068	\$ 36,068	\$ 36,068	\$ 36,068	\$ 36,068
	50751	342305	JOB WORKED SERVICE	\$ 127,767	\$ 79,792	\$ 67,958	\$ 62,702	\$ 107,459	\$ 187,959	\$ 80,000	\$ 96,794	\$ 96,794	\$ 96,794	\$ 96,794	\$ 96,794	\$ 96,794	\$ 96,794	\$ 96,794	\$ 96,794
	50751	342306	COST OF SALES	\$ (69,921)	\$ (56,500)	\$ (31,623)	\$ (44,586)	\$ (55,663)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	50751	342307	MISCELLANEOUS	\$ 11,365	\$ 6,937	\$ 7,307	\$ 2,063	\$ 23,193	\$ 2,323	\$ 10,000	\$ 12,099	\$ 12,099	\$ 12,099	\$ 12,099	\$ 12,099	\$ 12,099	\$ 12,099	\$ 12,099	
	50751	342308	PENALTY INCOME	\$ 9,643	\$ 7,482	\$ 10,118	\$ (80)	\$ (40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	50751	342311	RAIN BARRELS SALES	\$ -	\$ -	\$ 21,060	\$ 5,760	\$ 2,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	50751	350111	SALE - MUNICIPAL PROPERTY	\$ -	\$ 12,774	\$ 2,360	\$ 15,500	\$ 8,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	50751	350201	WTR CAPACITY USE SURCHARGE	\$ 69,030	\$ 34,949	\$ 55,380	\$ 33,336	\$ 47,121	\$ 57,917	\$ 40,000	\$ 48,397	\$ 48,397	\$ 48,397	\$ 48,397	\$ 48,397	\$ 48,397	\$ 48,397	\$ 48,397	
	50751	350201	INTEREST ON INVESTMENTS	\$ 59,122	\$ 16,496	\$ 23,459	\$ 9,973	\$ 3,945	\$ 4,897	\$ 3,000	\$ 3,630	\$ 3,630	\$ 3,630	\$ 3,630	\$ 3,630	\$ 3,630	\$ 3,630	\$ 3,630	\$ 3,630
		350921	MISC REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,525	\$ 7,895	\$ 7,895	\$ 7,895	\$ 7,895	\$ 7,895	\$ 7,895	\$ 7,895	\$ 7,895	\$ 7,895	
		393702	BOND PREMIUM AMORTIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		342202	Revenue from Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,286	\$ 42,000	\$ 50,817	\$ 50,817	\$ 50,817	\$ 50,817	\$ 50,817	\$ 50,817	\$ 50,817	\$ 50,817	
50751	391404	TRANSFER TO CAPITAL PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bill	0.06%	Total Water Revenues	\$ 686,715	\$ 573,992	\$ 601,299	\$ 584,037	\$ 611,084	\$ 830,585	\$ 595,764	\$ 739,118	\$ 815,288	\$ 891,458	\$ 967,628	\$ 1,043,798	\$ 1,096,636	\$ 1,155,191	\$ 1,213,071	\$ 1,270,394	
50751	342201	MUNICIPAL	\$ 134,522	\$ 135,155	\$ 144,921	\$ 171,389	\$ 216,312	\$ 195,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	342203	COMMERCIAL TYPE 1	\$ 1,854,738	\$ 1,950,368	\$ 2,363,740	\$ 3,525,550	\$ 3,300,631	\$ 2,825,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	342206	INDUSTRIAL TYPE 1	\$ 477,352	\$ 575,439	\$ 613,955	\$ 1,265,958	\$ 1,706,092	\$ 1,887,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	342208	RESIDENTIAL TYPE 1	\$ 1,996,381	\$ 2,166,526	\$ 3,045,197	\$ 3,464,017	\$ 3,217,876	\$ 3,203,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ 4,462,992	\$ 4,827,488	\$ 6,167,813	\$ 8,426,913	\$ 8,440,912	\$ 8,111,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50751	393900	BUDGETARY USE OF FUND BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Wholesale	\$ 430	\$ 360	\$ 377	\$ 366	\$ 383	\$ 520	\$ 373	\$ 463	\$ 511	\$ 559	\$ 606	\$ 654	\$ 687	\$ 724	\$ 760	\$ 796	

Schedule 9B - Miscellaneous Sewer Revenues

Budget Unit	ACCT. #	SEWER REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
51751	331936	FEMA 12/2008 STORM	\$ -	\$ 9,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	335914	STATE AID GRANT PROGRAM	\$ 1,457,449	\$ 1,415,578	\$ 1,484,956	\$ 1,315,206	\$ 1,175,373	\$ 377,428	\$ 365,519	\$ 310,359	\$ 341,698	\$ 329,789	\$ 317,879	\$ 305,968	\$ 294,059	\$ 236,937	\$ 229,101	\$ -
51751	335915	STATE REVOLVING LOAN PRGM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	335916	STATE AID GRANT PEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	335921	HOUSEHOLD HAZARDOUS WASTE	\$ -	\$ 6,525	\$ 6,758	\$ 3,747	\$ 725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	340982	FORCE AGREEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	340993	PEASE REIMBURS SEWER LOAN	\$ 67,485	\$ -	\$ 57,103	\$ -	\$ 46,720	\$ 41,529	\$ 36,338	\$ 9,075	\$ 25,956	\$ 20,764	\$ 15,573	\$ 10,382	\$ 5,191	\$ -	\$ -	\$ -
51751	340994	PAYBACK FROM SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	340997	REV FROM SPECIAL AGRMNTS	\$ 246,781	\$ 225,204	\$ 1,117,178	\$ 135,830	\$ 35,859	\$ 52,756	\$ 25,497	\$ 27,375	\$ 18,126	\$ 14,173	\$ 10,031	\$ 5,689	\$ 1,199	\$ -	\$ -	\$ -
51751	343301	PERMITS	\$ 2,318	\$ 500	\$ 1,995	\$ 2,085	\$ 500	\$ 500	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605	\$ 605
51751	343302	RESTAURANT TESTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343303	SEPTAGE	\$ 98,653	\$ 117,529	\$ 117,343	\$ 145,850	\$ 163,538	\$ 170,964	\$ 145,000	\$ 175,567	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
51751	343304	SERVICE CHARGES-SPECIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343305	JOB WORKED SERVICES	\$ 26,533	\$ 6,845	\$ 5,621	\$ -	\$ 108	\$ 2,055	\$ 5,000	\$ 6,054	\$ 6,054	\$ 6,054	\$ 6,054	\$ 6,054	\$ 6,054	\$ 6,054	\$ 6,054	\$ 6,054
51751	343306	COST OF SALES	\$ (21,859)	\$ (5,367)	\$ (2,702)	\$ -	\$ (61)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343307	MISCELLANEOUS	\$ 11,689	\$ 11,026	\$ 12,306	\$ 35,909	\$ 11,860	\$ 15,584	\$ 15,000	\$ 18,162	\$ 18,162	\$ 18,162	\$ 18,162	\$ 18,162	\$ 18,162	\$ 18,162	\$ 18,162	\$ 18,162
51751	343308	PENALTY INCOME	\$ 10,341	\$ 8,444	\$ 7,720	\$ (36)	\$ (38)	\$ (2,126)	\$ (2,126)	\$ (2,574)	\$ (2,574)	\$ (2,574)	\$ (2,574)	\$ (2,574)	\$ (2,574)	\$ (2,574)	\$ (2,574)	\$ (2,574)
51751	343311	SWIR CAPACITY USE SURCHARGE	\$ 62,001	\$ 41,053	\$ 69,236	\$ 25,976	\$ 52,938	\$ 54,816	\$ 54,816	\$ 66,372	\$ 66,372	\$ 66,372	\$ 66,372	\$ 66,372	\$ 66,372	\$ 66,372	\$ 66,372	\$ 66,372
51751	350100	SALE - MUNICIPAL PROPERTY	\$ (34,585)	\$ -	\$ -	\$ 19,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	350201	INTEREST ON INVESTMENTS	\$ 305,978	\$ 70,581	\$ 10,186	\$ 9,332	\$ 7,338	\$ 12,511	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
51751	350905	GREAT BAY ESTUARY	\$ -	\$ -	\$ -	\$ 98,273	\$ 351,900	\$ 221,349	\$ 221,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	350906	ARRA DEBT FORGIVENESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	350921	MISC REVENUE	\$ 1,256	\$ -	\$ 17,921	\$ -	\$ 15,124	\$ 15,124	\$ 18,312	\$ 18,312	\$ 18,312	\$ 18,312	\$ 18,312	\$ 18,312	\$ 18,312	\$ 18,312	\$ 18,312	\$ 18,312
		Sewer Issued Debt Related Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581,506	\$ 564,404	\$ 351,799	\$ 530,202	\$ 513,101	\$ 496,000	\$ 478,898	\$ 461,798	\$ 236,937	\$ 229,101	\$ 148,238
	343102	Revenue from Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,966	\$ 337,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TRANSFER TO CAPITAL PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	393702	Bond Premium Amortizaion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	393900	BUDGETARY USE OF FUND BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Sewer Revenues	\$ 2,234,039	\$ 1,920,683	\$ 2,886,206	\$ 1,809,222	\$ 1,848,345	\$ 1,944,847	\$ 1,788,949	\$ 984,108	\$ 1,170,915	\$ 1,132,760	\$ 1,094,416	\$ 1,055,870	\$ 1,017,180	\$ 728,807	\$ 713,135	\$ 403,171
51751	343101	MUNICIPAL	\$ 83,426	\$ 70,539	\$ 75,435	\$ 83,015	\$ 145,455	\$ 162,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343103	COMMERCIAL TYPE 1	\$ 2,990,096	\$ 2,280,109	\$ 2,296,241	\$ 3,230,705	\$ 3,682,461	\$ 3,858,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343106	INDUSTRIAL TYPE 1	\$ 473,324	\$ 537,310	\$ 677,255	\$ 657,355	\$ 2,001,775	\$ 2,792,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343108	RESIDENTIAL TYPE 1	\$ 2,677,349	\$ 2,490,512	\$ 2,535,388	\$ 2,793,225	\$ 3,982,882	\$ 4,555,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 6,224,195	\$ 5,378,470	\$ 5,584,320	\$ 6,764,300	\$ 9,812,573	\$ 11,369,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer Revenues from Debt Service

Sewer Issued Debt Related Revenues			FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		PIWWTP Improvements-State Aid	\$ 854,731	\$ 809,302	\$ 763,873	\$ 718,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		PIWWTP Improvements-State Aid	\$ 53,517	\$ 50,672	\$ 47,828	\$ 44,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		PIWWTP Improvements-State Aid	\$ 5,823	\$ 5,514	\$ 5,204	\$ 4,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Pease WWTP-State Aid	\$ 140,484	\$ 136,400	\$ 132,316	\$ 128,233	\$ 124,148	\$ 120,065	\$ 116,289	\$ 111,897	\$ 107,814	\$ 103,730	\$ 99,646	\$ 95,563	\$ 91,481	\$ 87,397	\$ 83,313	\$ 79,229
		Pease Development Authority	\$ -	\$ -	\$ -	\$ 163,009	\$ 157,819	\$ 152,627	\$ 147,435	\$ 142,246	\$ 137,054	\$ 131,863	\$ 126,672	\$ 121,481	\$ 116,290	\$ 111,099	\$ 105,908	\$ 100,717
		Phase 1-State Aid	\$ 113,631	\$ 110,787	\$ 107,883	\$ 104,979	\$ 102,075	\$ 99,171	\$ 96,267	\$ 93,363	\$ 90,459	\$ 87,556	\$ 84,652	\$ 81,748	\$ 78,844	\$ 75,940	\$ 73,036	\$ 70,132
		Phase 2-State Aid	\$ 217,153	\$ 212,231	\$ 207,309	\$ 202,386	\$ 197,464	\$ 192,541	\$ 187,619	\$ 182,696	\$ 177,774	\$ 172,851	\$ 167,928	\$ 163,006	\$ 158,084	\$ 153,161	\$ 148,238	\$ 143,315
		Total	\$ 1,365,339	\$ 1,324,906	\$ 1,264,413	\$ 1,366,930	\$ 581,506	\$ 564,404	\$ 351,799	\$ 530,202	\$ 513,101	\$ 496,000	\$ 478,898	\$ 461,798	\$ 236,937	\$ 229,101	\$ 148,238	\$ 148,238

Schedule 10 - Revenue Requirements

Water Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Operating Costs											
Total Operating Expenses	\$4,271,972	\$4,767,674	\$4,814,521	\$5,019,987	\$5,235,132	\$5,460,451	\$5,696,467	\$5,943,732	\$6,202,828	\$6,474,369	\$6,759,003
Operating Reserve Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Operating Cost</i>	<i>\$4,271,972</i>	<i>\$4,767,674</i>	<i>\$4,814,521</i>	<i>\$5,019,987</i>	<i>\$5,235,132</i>	<i>\$5,460,451</i>	<i>\$5,696,467</i>	<i>\$5,943,732</i>	<i>\$6,202,828</i>	<i>\$6,474,369</i>	<i>\$6,759,003</i>
Capital Costs											
Existing Debt Service Payments	\$2,583,734	\$2,452,478	\$2,377,991	\$2,279,431	\$2,214,694	\$2,149,955	\$2,080,217	\$2,015,730	\$1,963,840	\$1,911,953	\$1,828,564
Cash Funded Capital Projects	\$1,842,000	\$2,290,000	\$1,459,000	\$950,000	\$850,000	\$675,000	\$650,000	\$650,000	\$500,000	\$500,000	\$500,000
Projected Debt Service Expense	\$0	\$0	\$306,250	\$455,313	\$1,020,969	\$1,042,126	\$1,052,969	\$1,038,344	\$1,048,250	\$1,023,313	\$998,375
Capital Stabilization	\$0	\$0	\$0	\$301,808	\$401,808	\$576,808	\$601,808	\$601,808	\$751,808	\$751,808	\$751,808
<i>Total Capital Expenses</i>	<i>\$4,425,734</i>	<i>\$4,742,478</i>	<i>\$4,143,241</i>	<i>\$3,986,552</i>	<i>\$4,487,471</i>	<i>\$4,443,889</i>	<i>\$4,384,994</i>	<i>\$4,305,882</i>	<i>\$4,263,899</i>	<i>\$4,187,075</i>	<i>\$4,078,747</i>
Total Revenue Requirement	\$8,697,706	\$9,510,152	\$8,957,762	\$9,006,539	\$9,722,603	\$9,904,340	\$10,081,461	\$10,249,614	\$10,466,727	\$10,661,443	\$10,837,751
Less Miscellaneous Other Revenues	\$830,585	\$595,764	\$739,118	\$815,288	\$891,458	\$967,628	\$1,043,798	\$1,096,636	\$1,155,191	\$1,213,071	\$1,270,394
Water Net Revenue Requirement	\$7,867,121	\$8,914,388	\$8,218,644	\$8,191,251	\$8,831,145	\$8,936,712	\$9,037,663	\$9,152,978	\$9,311,535	\$9,448,373	\$9,567,357
Debt Service As % of Total Revenue Requirements	29.71%	25.79%	29.97%	30.36%	33.28%	32.23%	31.08%	29.80%	28.78%	27.53%	26.08%
	\$ 8,981,977										
	\$ 284,271										
Sewer Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Operating Costs											
Total Operating Expenses	\$5,749,617	\$6,784,229	\$6,714,920	\$6,996,191	\$7,290,471	\$7,598,420	\$7,920,734	\$8,258,148	\$8,611,438	\$8,981,421	\$9,368,961
Operating Reserve Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Operating Cost</i>	<i>\$5,749,617</i>	<i>\$6,784,229</i>	<i>\$6,714,920</i>	<i>\$6,996,191</i>	<i>\$7,290,471</i>	<i>\$7,598,420</i>	<i>\$7,920,734</i>	<i>\$8,258,148</i>	<i>\$8,611,438</i>	<i>\$8,981,421</i>	<i>\$9,368,961</i>
Capital Costs											
Existing Debt Service Payments	\$3,753,787	\$3,834,036	\$3,554,546	\$3,392,418	\$3,328,954	\$3,266,988	\$3,202,272	\$3,141,957	\$2,757,941	\$2,697,905	\$2,242,755
Cash Funded Capital Projects	\$1,086,000	\$936,000	\$1,387,000	\$675,000	\$1,000,000	\$550,000	\$550,000	\$550,000	\$1,500,000	\$1,500,000	\$1,500,000
Projected Debt Service Expense	\$0	\$501,120	\$1,682,250	\$2,377,727	\$4,603,921	\$6,047,511	\$6,548,725	\$6,408,815	\$6,268,905	\$6,128,995	\$5,989,085
Capital Stabilization	\$0	\$0	\$0	\$678,248	\$353,248	\$803,248	\$803,248	\$803,248	\$-	\$-	\$-
<i>Total Capital Expenses</i>	<i>\$4,839,787</i>	<i>\$5,271,156</i>	<i>\$6,623,796</i>	<i>\$7,123,392</i>	<i>\$9,286,122</i>	<i>\$10,667,746</i>	<i>\$11,104,245</i>	<i>\$10,904,020</i>	<i>\$10,526,846</i>	<i>\$10,326,900</i>	<i>\$9,731,840</i>
Total Revenue Requirement	\$10,589,403	\$12,055,385	\$13,338,716	\$14,119,583	\$16,576,593	\$18,266,166	\$19,024,979	\$19,162,168	\$19,138,284	\$19,308,320	\$19,100,801
Less Miscellaneous Other Revenues	\$1,944,847	\$1,788,949	\$984,108	\$1,170,915	\$1,132,760	\$1,094,416	\$1,055,870	\$1,017,180	\$728,807	\$713,135	\$403,171
Net Revenue Requirement	\$8,644,556	\$10,266,437	\$12,354,608	\$12,948,669	\$15,443,834	\$17,171,750	\$17,969,110	\$18,144,989	\$18,409,477	\$18,595,186	\$18,697,630
Debt Service As % of Total Revenue Requirements	35.45%	35.96%	39.26%	40.87%	47.86%	50.99%	51.25%	49.84%	47.17%	45.72%	43.10%

Schedule 11 - Financial Plan

Water Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements	\$ 7,867,121	\$8,914,388	\$8,218,644	\$8,191,251	\$8,831,145	\$8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357
Financial Plan - Recommended Annual Revenue Increases		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Total Revenues Collected Under Financial Plan		\$8,183,901	\$8,161,648	\$8,299,917	\$8,439,001	\$8,657,213	\$8,882,976	\$9,115,172	\$9,353,984	\$9,599,601	\$9,852,215
Surplus / (Shortfall)		(\$730,487)	(\$56,996)	\$108,665	(\$392,144)	(\$279,499)	(\$154,687)	(\$37,806)	\$42,449	\$151,228	\$284,858
End of Year Total Cash Balance		\$4,839,741	\$4,782,745	\$4,891,411	\$4,499,267	\$4,219,768	\$4,065,081	\$4,027,275	\$4,069,724	\$4,220,952	\$4,505,810
% of Annual Budget (Target > 30%)		51%	53%	54%	46%	43%	40%	39%	39%	40%	42%
Sewer Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements	\$ 8,644,556	\$10,266,437	\$12,354,608	\$12,948,669	\$15,443,834	\$17,171,750	\$ 17,969,110	\$ 18,144,989	\$ 18,409,477	\$ 18,595,186	\$ 18,697,630
Financial Plan - Recommended Annual Revenue Increases		12.00%	5.00%	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Total Revenues Collected Under Financial Plan		\$13,241,425	\$13,859,571	\$14,534,000	\$15,237,755	\$15,823,283	\$ 16,434,014	\$ 17,068,260	\$ 17,726,924	\$ 18,410,947	\$ 19,121,303
Surplus / (Shortfall)		\$2,974,988	\$1,504,963	\$1,585,332	(\$206,078)	(\$1,348,467)	(\$1,535,095)	(\$1,076,729)	(\$682,553)	(\$184,239)	\$423,673
End of Year Total Cash Balance		\$14,826,123	\$16,331,086	\$17,916,417	\$17,710,339	\$16,361,871	\$14,826,776	\$13,750,047	\$13,067,494	\$12,883,255	\$13,306,928
% of Annual Budget (Target > 30%)		123%	122%	127%	107%	90%	78%	72%	68%	67%	70%
Combined % Increase			2.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%

Schedule 13 - Customer and Consumption Information

FY 12 Water Customer Accounts									
	74%	9%	12%	1%	1%	0%	3%		
Meter Size	SF Residential	MF Residential	Commercial	Industrial	Municipal	Other Districts	Irrigation	Total	Meter Size Equivalent
5/8"	5,425	467	414	9	11		132	6,458	1.00
3/4"	2	1	2				3	8	1.00
1"	361	54	155	11	5		100	686	1.67
1 1/2"	72	158	108	16	14		3	371	2.88
2"	28	54	218	26	11		2	339	4.63
3"	7	2	32	9	1			51	7.33
4"	3	3	23	5	6		1	41	13.89
6"	2	1	4	5	1	1		14	24.30
8"	1	1	3	2	1	3		11	33.94
10"						1		1	50.91
Total	5,901	741	959	83	50	5	241	7,980	
Total Units		4,377							

FY 12 Water Consumption (Ccf)	386,897	194,865	555,522	371,706	45,317	62,071	16,073	1,632,451	3,345,4064
(1,000 gallons)	289,399	145,759	415,530	278,036	33,897	46,429	12,023		

FY 12 Sewer Customer Accounts									
	74%	12%	13%	1%	0%	0%	0%		
Meter Size	SF Residential	MF Residential	Commercial	Industrial	Municipal	Rye	New Castle	Total	
5/8"	4,418	470	381	6	5			5,280	81%
3/4"	3	1	2					6	
1"	209	54	136	9	1			409	9%
1 1/2"	23	158	92	13	8			294	5%
2"	6	54	181	23	8			272	4%
3"		2	26	7	1	1	1	38	1%
4"		3	20	2	5			30	0%
6"		1	1	1				3	0%
8"		1	1	2				4	0%
10"								0	0%
Total	4,659	744	840	63	28	1	1	6,336	

FY 12 Sewer Usage (cf)	272,501	195,029	392,762	255,348	14,805	3,251	41,674	1,175,370	83%
(1,000 gallons)	203,831	145,882	293,786	191,000	11,074	2,432	31,172		

Schedule 14 - Water Customer and Consumption Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Residential SF												
5/8"	5,425	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	361	357	357	357	357	357	357	357	357	357	357	357
1 1/2"	72	69	69	69	69	69	69	69	69	69	69	69
2"	28	22	22	22	22	22	22	22	22	22	22	22
3"	7	3	3	3	3	3	3	3	3	3	3	3
4"	3	2	2	2	2	2	2	2	2	2	2	2
6"	2	1	1	1	1	1	1	1	1	1	1	1
8"	1	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	5,901	5,929	5,929	5,929	5,929	5,929	5,929	5,929	5,929	5,929	5,929	5,929
Total Equivalents	6,542	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446
Annual Consumption (ccf)	386,897	396,902	393,727	392,554	392,053	391,464	390,871	390,344	389,816	389,288	388,759	388,229
Residential MF												
5/8"	467	467	467	467	467	467	467	467	467	467	467	467
3/4"	1	1	1	1	1	1	1	1	1	1	1	1
1"	54	54	54	54	54	54	54	54	54	54	54	54
1 1/2"	158	158	158	158	158	158	158	158	158	158	158	158
2"	54	54	54	54	54	54	54	54	54	54	54	54
3"	2	2	2	2	2	2	2	2	2	2	2	2
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	741	741	741	741	741	741	741	741	741	741	741	741
Total Equivalents	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378
Total Units	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377
Annual Consumption (ccf)	194,865	199,904	198,305	197,714	197,462	197,165	196,867	196,601	196,335	196,069	195,803	195,536

Schedule 14 - Water Customer and Consumption Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Commercial												
5/8"	414	437	437	437	437	437	437	437	437	437	437	437
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	155	155	155	155	155	155	155	155	155	155	155	155
1 1/2"	108	108	108	108	108	108	108	108	108	108	108	108
2"	218	221	221	221	221	221	221	221	221	221	221	221
3"	32	34	34	34	34	34	34	34	34	34	34	34
4"	23	25	25	25	25	25	25	25	25	25	25	25
6"	4	5	5	5	5	5	5	5	5	5	5	5
8"	3	4	4	4	4	4	4	4	4	4	4	4
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	959	991	991	991	991	991	991	991	991	991	991	991
Total Equivalents	2,748	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885
Annual Consumption (ccf)	555,522	553,744	549,314	547,678	546,980	546,157	545,331	544,595	543,859	543,121	542,383	541,644
Industrial												
5/8"	9	11	11	11	11	11	11	11	11	11	11	11
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	11	11	11	11	11	11	11	11	11	11	11	11
1 1/2"	16	15	15	15	15	15	15	15	15	15	15	15
2"	26	25	25	25	25	25	25	25	25	25	25	25
3"	9	7	7	7	7	7	7	7	7	7	7	7
4"	5	4	4	4	4	4	4	4	4	4	4	4
6"	5	4	4	4	4	4	4	4	4	4	4	4
8"	2	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	83	78	78	78	78	78	78	78	78	78	78	78
Total Equivalents	519	426	426	426	426	426	426	426	426	426	426	426
Annual Consumption (ccf)	371,706	373,798	370,807	369,703	369,232	368,676	368,119	367,622	367,125	366,627	366,129	365,630
Municipal												
5/8"	11	28	28	28	28	28	28	28	28	28	28	28
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	5	5	5	5	5	5	5	5	5	5	5	5
1 1/2"	14	14	14	14	14	14	14	14	14	14	14	14
2"	11	12	12	12	12	12	12	12	12	12	12	12
3"	1	2	2	2	2	2	2	2	2	2	2	2
4"	6	6	6	6	6	6	6	6	6	6	6	6
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	50	69	69	69	69	69	69	69	69	69	69	69
Total Equivalents	259	288	288	288	288	288	288	288	288	288	288	288
Annual Consumption (ccf)	45,317	36,055	35,767	35,660	35,615	35,561	35,507	35,459	35,411	35,363	35,315	35,267

Schedule 14 - Water Customer and Consumption Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Other Districts												
5/8"	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
2"	-	-	-	-	-	-	-	-	-	-	-	-
3"	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	3	3	3	3	3	3	3	3	3	3	3	3
10"	1	1	1	1	1	1	1	1	1	1	1	1
Total Accounts	5	5	5	5	5	5	5	5	5	5	5	5
Annual Consumption (ccf)	62,071	62,081	62,081	61,896	61,817	61,724	61,631	61,548	61,464	61,381	61,298	61,214
Irrigation												
5/8"	132	281	281	281	281	281	281	281	281	281	281	281
3/4"	3	4	4	4	4	4	4	4	4	4	4	4
1"	100	177	177	177	177	177	177	177	177	177	177	177
1 1/2"	3	4	4	4	4	4	4	4	4	4	4	4
2"	2	1	1	1	1	1	1	1	1	1	1	1
3"	-	-	-	-	-	-	-	-	-	-	-	-
4"	1	-	-	-	-	-	-	-	-	-	-	-
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	241	467	467	467	467	467	467	467	467	467	467	467
Total Equivalents	334	597	597	597	597	597	597	597	597	597	597	597
Annual Consumption (ccf)	16,073	17,459	17,319	17,268	17,246	17,220	17,194	17,171	17,147	17,124	17,101	17,078

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Residential SF												
5/8"	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418
3/4"	3	3	3	3	3	3	3	3	3	3	3	3
1"	209	209	209	209	209	209	209	209	209	209	209	209
1 1/2"	23	23	23	23	23	23	23	23	23	23	23	23
2"	6	6	6	6	6	6	6	6	6	6	6	6
3"	-	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-	-	-
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659
Total Equivalents	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
Annual Usage (ccf)	272,501	270,374	270,374	269,568	269,225	268,820	268,413	268,051	267,688	267,325	266,962	266,598
Residential MF												
5/8"	470	470	470	470	470	470	470	470	470	470	470	470
3/4"	1	1	1	1	1	1	1	1	1	1	1	1
1"	54	54	54	54	54	54	54	54	54	54	54	54
1 1/2"	158	158	158	158	158	158	158	158	158	158	158	158
2"	54	54	54	54	54	54	54	54	54	54	54	54
3"	2	2	2	2	2	2	2	2	2	2	2	2
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	744	744	744	744	744	744	744	744	744	744	744	744
Total Equivalents	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381
Annual Usage (ccf)	195,029	193,506	193,506	192,930	192,684	192,394	192,103	191,844	191,585	191,325	191,065	190,805
Annual Usage less Irrigation (ccf)	190,392	188,906	188,906	188,343	188,103	187,820	187,536	187,283	187,029	186,776	186,522	186,268
Commercial												
5/8"	381	381	381	381	381	381	381	381	381	381	381	381
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	136	136	136	136	136	136	136	136	136	136	136	136
1 1/2"	92	92	92	92	92	92	92	92	92	92	92	92
2"	181	181	181	181	181	181	181	181	181	181	181	181
3"	26	26	26	26	26	26	26	26	26	26	26	26
4"	20	20	20	20	20	20	20	20	20	20	20	20
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	840	840	840	840	840	840	840	840	840	840	840	840
Total Equivalents	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Annual Usage (ccf)	392,762	375,917	375,917	374,797	374,319	373,757	373,191	372,688	372,184	371,679	371,174	370,668
Annual Usage less Irrigation (ccf)	335,740	321,341	321,341	320,383	319,975	319,494	319,010	318,580	318,149	317,718	317,286	316,854
Industrial												
5/8"	6	6	6	6	6	6	6	6	6	6	6	6
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	9	9	9	9	9	9	9	9	9	9	9	9
1 1/2"	13	13	13	13	13	13	13	13	13	13	13	13
2"	23	23	23	23	23	23	23	23	23	23	23	23
3"	7	7	7	7	7	7	7	7	7	7	7	7
4"	2	2	2	2	2	2	2	2	2	2	2	2
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	2	2	2	2	2	2	2	2	2	2	2	2
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	63	63	63	63	63	63	63	63	63	63	63	63
Total Equivalents	336	336	336	336	336	336	336	336	336	336	336	336
Annual Usage (ccf)	255,348	266,978	266,978	266,183	265,843	265,444	265,042	264,684	264,326	263,968	263,609	263,250
Municipal												
5/8"	5	5	5	5	5	5	5	5	5	5	5	5
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	1	1	1	1	1	1	1	1	1	1	1	1
1 1/2"	8	8	8	8	8	8	8	8	8	8	8	8
2"	8	8	8	8	8	8	8	8	8	8	8	8
3"	1	1	1	1	1	1	1	1	1	1	1	1
4"	5	5	5	5	5	5	5	5	5	5	5	5
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	28	28	28	28	28	28	28	28	28	28	28	28
Total Equivalents	143	143	143	143	143	143	143	143	143	143	143	143
Annual Usage (ccf)	14,805	16,441	16,441	16,392	16,371	16,347	16,322	16,300	16,278	16,256	16,234	16,211
Rye												
5/8"	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
2"	-	-	-	-	-	-	-	-	-	-	-	-
3"	1	1	1	1	1	1	1	1	1	1	1	1
4"	-	-	-	-	-	-	-	-	-	-	-	-
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	1	1	1	1	1	1	1	1	1	1	1	1
Total Equivalents	7	7	7	7	7	7	7	7	7	7	7	7
Annual Usage (ccf)	3,251	3,851	3,851	3,840	3,835	3,829	3,823	3,818	3,813	3,808	3,802	3,797

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
New Castle												
5/8"	-	-	-	-	-	-	-	-	-	-	-	-
3/4"	-	-	-	-	-	-	-	-	-	-	-	-
1"	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
2"	-	-	-	-	-	-	-	-	-	-	-	-
3"	1	1	1	1	1	1	1	1	1	1	1	1
4"	-	-	-	-	-	-	-	-	-	-	-	-
6"	-	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-	-
Total Accounts	1	1	1	1	1	1	1	1	1	1	1	1
Total Equivalents	7	7	7	7	7	7	7	7	7	7	7	7
Annual Usage (ccf)	41,674	36,678	36,678	36,569	36,522	36,467	36,412	36,363	36,314	36,264	36,215	36,166

Operating Data	Average Day/	Peak	Maximum Day	Maximum Hour	Extra Capacity	Extra Capacity
(mgd)	(gpm)	Factor	(mgd)	(mgd)	(gpm)	(gpm)
1,181	4.59	153%	7.02	4,915	1,658	1,500
Calculated Treatment Allocation	65.8%				34.6%	200%
Calculated Distribution Allocation	50.8%				26.5%	23.5%

Operating Division Cost	2013 Expenses		Base		Extra Capacity		Customer Service	
	%	\$	Max Day	Max Hour	Max Day	Max Hour	Metering	Billing
Engineering Admin Pease	100%	\$ 188,816	53.6%	8.7%	27.8%	8.7%	1.7%	8.3%
Laboratory Pease	100%	\$ 29,893	52.6%	8.7%	27.8%	8.7%	1.7%	9.2%
Laboratory Pease	100%	\$ 102,507	52.6%	8.7%	27.8%	8.7%	1.7%	9.2%
Storage Tanks Portsmouth	100%	\$ 13,186	52.6%	8.7%	27.8%	8.7%	1.7%	9.2%
Storage Tanks Portsmouth	100%	\$ 6,554	52.6%	8.7%	27.8%	8.7%	1.7%	9.2%
Booster Station Portsmouth	100%	\$ 94,498	52.6%	8.7%	27.8%	8.7%	1.7%	9.2%
Administration Portsmouth	100%	\$ 1,150,195	65.4%	7.3%	34.6%	7.3%	1.7%	9.2%
Treatment Plant Portsmouth	100%	\$ 85,484	65.4%	7.3%	34.6%	7.3%	1.7%	9.2%
Treatment-Well Portsmouth	100%	\$ 81,095	65.4%	7.3%	34.6%	7.3%	1.7%	9.2%
Treatment-Well Pease	100%	\$ 37,418	65.4%	7.3%	34.6%	7.3%	1.7%	9.2%
Distribution-Admin Portsmouth	100%	\$ 482,450	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distribution-Admin Pease	100%	\$ 37,407	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distribution-Crossconnect Portsmouth	100%	\$ 20,659	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distribution-Crossconnect Pease	100%	\$ 5,578	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distribution-Maine Portsmouth	100%	\$ 9,118	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distribution-Maine Pease	100%	\$ 12,506	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distributions-Services Portsmouth	100%	\$ 121,117	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distributions-Services Pease	100%	\$ 2,877	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distribution-Hydrants Portsmouth	100%	\$ 80,464	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Distribution-Hydrants Pease	100%	\$ 8,587	50.0%	23.5%	36.5%	23.5%	2.7%	6.6%
Administration Portsmouth	100%	\$ 1,203,812	44.2%	7.3%	33.9%	7.3%	1.7%	9.2%
Administration Pease	100%	\$ 1,176,812	44.2%	7.3%	33.9%	7.3%	1.7%	9.2%
Distribution-Meters Portsmouth	100%	\$ 55,314	44.2%	7.3%	33.9%	7.3%	1.7%	9.2%
Distribution-Meters Pease	100%	\$ 9,634	44.2%	7.3%	33.9%	7.3%	1.7%	9.2%
Total		\$ 4,271,973	\$ 2,246,815	\$ 1,189,490	\$ 371,857	\$ 72,358	\$ 391,354	
Total O&M		\$ 4,271,973						

Capital Cost Allocation	Acquired Cost		Base		Extra Capacity		Customer Service	
	%	\$	Max Day	Max Hour	Max Day	Max Hour	Metering	Billing
Admin	100%	\$ 125,016	52.6%	8.7%	27.8%	8.7%	1.7%	9.2%
Distribution	100%	\$ 23,949,916	50.0%	26.5%	23.5%	23.5%	100.0%	
Meters	100%	\$ 1,583,315	50.0%	26.5%	23.5%	23.5%	1.7%	9.2%
Pumping	100%	\$ 2,857,483	50.0%	26.5%	23.5%	23.5%	1.7%	9.2%
Storage	100%	\$ 4,154,617	52.6%	8.7%	27.8%	8.7%	1.7%	9.2%
Treatment	100%	\$ 17,886,154	65.4%	7.3%	34.6%	7.3%	1.7%	9.2%
Total		\$ 61,644,032	\$ 34,324,130	\$ 18,171,598	\$ 7,099,360	\$ 1,655,972	\$ 391,971	
Rate Base Allocation			\$ 55.7%	\$ 29.5%	\$ 11.5%	\$ 2.7%	\$ 0.6%	

Capital Costs	2013 Costs		Base		Extra Capacity		Customer Service	
	%	\$	Max Day	Max Hour	Max Day	Max Hour	Metering	Billing
Engineering Admin Pease	100%	\$ 1,838,371	1.83%	6.61%	54,900	6.61%	69,408	4,171
Laboratory Pease	100%	\$ 1,843,000	1.85%	6.61%	54,900	6.61%	69,482	4,171
Calculated Capital Projects	100%	\$ -	-	-	-	-	-	-
Projected Debt Service	100%	\$ 4,425,734	\$ 2,464,302	\$ 1,304,630	\$ 509,699	\$ 118,891	\$ 28,213	
Total		\$ 8,107,105	\$ 4,333,132	\$ 2,609,530	\$ 1,019,399	\$ 237,782	\$ 58,144	

Customer Class	Annual Use		Maximum Day Requirements		Extra Capacity		Peaking Factor		Maximum Hour Requirements	
	(1,000 gal/day)	(1,000 gal/day)	Total Capacity	Extra Capacity	(1,000 gal/day)	Peaking Factor	Total Capacity	Extra Capacity	(1,000 gal/day)	Number of Bills
SF Residential	301,432	826	186%	745	1,242	244%	245%	229	741	73,704
MF Residential	145,759	399	186%	345	229	244%	8.8%	229	741	8,892
Commercial	415,530	1,138	149%	1,698	560	159%	2,221	523	959	2,748
Industrial	278,036	762	112%	852	91	146%	1,115	262	83	996
Municipal	33,897	93	149%	139	46	159%	181	43	50	259
Other Districts	46,429	127	112%	142	15	146%	186	44	44	12
Total	1,221,073	3,345	153%	5,117	1,771	200%	6,691	1,574	7,976	95,712

Description	Base		Extra Capacity		Customer Service		Billing	
	Max Day	Max Hour	Max Day	Max Hour	Metering	Billing	Projected Revenue	Unit Rate
Units of Service	1,221,073	3,345	1,771	1,574	11,779	95,712	\$ 2,146,716	\$ 5.18
Units (1,000 gal/day)	1,221,073	3,345	1,771	1,574	11,779	95,712	\$ 2,146,716	\$ 5.18
Operating Cost	\$ 4,771,973	\$ 2,246,815	\$ 1,189,490	\$ 371,857	\$ 72,358	\$ 391,354	\$ 1,167,753	\$ 5.84
Unit Cost	\$ 3.90	\$ 671.61	\$ 671.61	\$ 236.27	\$ 6.14	\$ 4.09	\$ 2,620,938	\$ 4.73
Capital Cost	\$ 4,425,734	\$ 2,464,302	\$ 1,304,630	\$ 509,699	\$ 118,891	\$ 28,213	\$ 1,888,538	\$ 5.05
Total Cost	\$ 8,697,707	\$ 4,711,116	\$ 2,494,120	\$ 881,555	\$ 191,248	\$ 419,567	\$ 3,059,471	\$ 7.78
Total Cost of Service (5 unit)	\$ 7.12	\$ 1,408.23	\$ 1,408.23	\$ 500.03	\$ 16.24	\$ 4.38	\$ 3,848,009	\$ 7.78

Customer Class	Base		Extra Capacity		Customer Service		Billing	
	Max Day	Max Hour	Max Day	Max Hour	Metering	Billing	Projected Revenue	Unit Rate
Units of Service	1,221,073	3,345	1,771	1,574	11,779	95,712	\$ 2,146,716	\$ 5.18
Units (1,000 gal/day)	1,221,073	3,345	1,771	1,574	11,779	95,712	\$ 2,146,716	\$ 5.18
Operating Cost	\$ 4,771,973	\$ 2,246,815	\$ 1,189,490	\$ 371,857	\$ 72,358	\$ 391,354	\$ 1,167,753	\$ 5.84
Unit Cost	\$ 3.90	\$ 671.61	\$ 671.61	\$ 236.27	\$ 6.14	\$ 4.09	\$ 2,620,938	\$ 4.73
Capital Cost	\$ 4,425,734	\$ 2,464,302	\$ 1,304,630	\$ 509,699	\$ 118,891	\$ 28,213	\$ 1,888,538	\$ 5.05
Total Cost	\$ 8,697,707	\$ 4,711,116	\$ 2,494,120	\$ 881,555	\$ 191,248	\$ 419,567	\$ 3,059,471	\$ 7.78
Total Cost of Service (5 unit)	\$ 7.12	\$ 1,408.23	\$ 1,408.23	\$ 500.03	\$ 16.24	\$ 4.38	\$ 3,848,009	\$ 7.78

Schedule 17 - Cost of Service - Sewer

Operating Cost Allocation

O&M Cost Allocations	2013 Expenses		Volume		BOD		Loading TSS		TKN		Customer Service Metering		Billing	
	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Engineering Admin Portsmouth	100.00%	\$ 522,819	79.17%	\$ 413,898	1.67%	\$ 8,714	1.67%	\$ 8,714	0.83%	\$ 4,357	8.33%	\$ 43,568	8.33%	\$ 43,568
Engineering Admin Pease	100.00%	\$ 47,910	79.17%	\$ 37,929	1.67%	\$ 799	1.67%	\$ 799	0.83%	\$ 399	8.33%	\$ 3,993	8.33%	\$ 3,993
Laboratory Portsmouth	100.00%	\$ 106,643	79.17%	\$ 84,426	1.67%	\$ 1,777	1.67%	\$ 1,777	0.83%	\$ 889	8.33%	\$ 8,887	8.33%	\$ 8,887
Laboratory Pease	100.00%	\$ 118,619	79.17%	\$ 93,907	1.67%	\$ 1,977	1.67%	\$ 1,977	0.83%	\$ 988	8.33%	\$ 9,885	8.33%	\$ 9,885
Liftstations - Portsmouth	100.00%	\$ 281,196	100.00%	\$ 281,196	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Liftstation - Mechanic Street	100.00%	\$ 169,507	100.00%	\$ 169,507	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Liftstation - Deer Street	100.00%	\$ 73,654	100.00%	\$ 73,654	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Liftstation - Pease	100.00%	\$ 13,213	100.00%	\$ 13,213	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Administration Portsmouth	100.00%	\$ 1,376,422	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 688,211	50.00%	\$ 688,211
Administration Pease	100.00%	\$ 183,796	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 91,898	50.00%	\$ 91,898
Treatment Plant Portsmouth	100.00%	\$ 1,768,443	75.00%	\$ 1,326,332	10.00%	\$ 176,844	10.00%	\$ 176,844	5.00%	\$ 88,422	0.00%	\$ -	0.00%	\$ -
Treatment Plant Pease	100.00%	\$ 607,374	75.00%	\$ 455,531	10.00%	\$ 60,737	10.00%	\$ 60,737	5.00%	\$ 30,369	0.00%	\$ -	0.00%	\$ -
Collection Administration - Portsmouth	100.00%	\$ 237,253	100.00%	\$ 237,253	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Administration - Pease	100.00%	\$ 30,427	100.00%	\$ 30,427	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Mains - Portsmouth	100.00%	\$ 169,816	100.00%	\$ 169,816	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Mains - Pease	100.00%	\$ 7,748	100.00%	\$ 7,748	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Intcptr - Portsmouth	100.00%	\$ 22,636	100.00%	\$ 22,636	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Intcptr - Pease	100.00%	\$ 695	100.00%	\$ 695	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Laterals - Portsmouth	100.00%	\$ 10,724	100.00%	\$ 10,724	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection Laterals - Pease	100.00%	\$ 728	100.00%	\$ 728	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Total	100.00%	\$ 5,749,625	83.33%	\$ 3,429,621	1.33%	\$ 250,848	1.33%	\$ 250,848	0.67%	\$ 125,424	6.67%	\$ 846,442	6.67%	\$ 846,442

Rate Base Asset Category

Rate Base Asset Category	%	\$	Volume %	\$	BOD %	\$	Loading TSS %	\$	TKN %	\$
Admin	100.00%	\$ 4,149,329	100.00%	\$ 4,149,329	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection	100.00%	\$ 35,363,303	100.00%	\$ 35,363,303	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Pumping	100.00%	\$ 9,550,748	100.00%	\$ 9,550,748	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Treatment	100.00%	\$ 25,655,801	75.00%	\$ 19,241,851	10.00%	\$ 2,565,580	10.00%	\$ 2,565,580	5.00%	\$ 1,282,790
Total	100.00%	\$ 74,719,181	93.75%	\$ 68,305,231	2.50%	\$ 2,565,580	2.50%	\$ 2,565,580	1.25%	\$ 1,282,790

Capital Costs

Capital Costs	%	\$	Volume %	\$	BOD %	\$	TSS %	\$	TKN %	\$
Existing Debt	100.00%	\$ 3,753,787	93.75%	\$ 3,519,175	2.50%	\$ 93,845	2.50%	\$ 93,845	1.25%	\$ 46,922
Cash Funded CIP	100.00%	\$ 1,086,000	93.75%	\$ 1,018,125	2.50%	\$ 27,150	2.50%	\$ 27,150	1.25%	\$ 13,575
Projected Debt	100.00%	\$ -	93.75%	\$ -	2.50%	\$ -	2.50%	\$ -	1.25%	\$ -
Total	100.00%	\$ 4,839,787	93.75%	\$ 4,537,300	2.50%	\$ 120,995	2.50%	\$ 120,995	1.25%	\$ 60,497

Cost Allocation Summary

Operating Costs	Total Required		Volume		BOD		TSS		TKN		Customer Service Metering		Billing	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Total	\$ 5,749,625	\$ 3,429,621	\$ 250,848	\$ 250,848	\$ 125,424	\$ 846,442	\$ 846,442							
Capital Costs	\$ 4,839,787	\$ 4,537,300	\$ 120,995	\$ 120,995	\$ 60,497	\$ -	\$ -							
Total	\$ 10,589,411	\$ 7,966,921	\$ 371,843	\$ 371,843	\$ 185,921	\$ 846,442	\$ 846,442							

mg/liter	BOD	TSS	TKN
High	300	350	16
Medium	200	250	12
Low	100	100	8

Customer Class	Contributed Volume (1,000 gallons)	Infiltration and Inflow (I&I) Factor %	Total Flow (1,000 gallons)	Strength	Average Pollutant Concentration (lb/gallon)			BOD (lbs)	TSS (lbs)	TKN (lbs)	Strength TSS (lbs)	TKN (lbs)	Average	
					BOD (lbs)	TSS (lbs)	TKN (lbs)						Number of Customers	Number of Bills
SF Residential	203,831	20.00%	40,766	244,597	Medium	0.0017	0.0021	0.0001	340,210	425,263	20,413	4,659	55,908	
MF Residential	145,882	20.00%	29,176	175,058	Medium	0.0017	0.0021	0.0001	243,489	304,361	14,609	744	8,928	
Commercial	293,786	20.00%	58,757	352,543	High	0.0025	0.0029	0.0001	735,530	858,118	39,228	840	10,080	
Industrial	191,000	20.00%	38,200	229,200	High	0.0025	0.0029	0.0001	478,193	557,892	25,504	63	756	
Municipal	11,074	20.00%	2,215	13,289	Medium	0.0017	0.0021	0.0001	18,484	23,105	1,109	28	336	
Rye	2,432	20.00%	486	2,918	Medium	0.0017	0.0021	0.0001	4,059	5,073	244	1	12	
New Castle	31,172	20.00%	6,234	37,407	Medium	0.0017	0.0021	0.0001	52,029	65,036	3,122	1	12	
Total	879,177	20%	175,835	1,055,012				1,871,993	2,238,847	104,228	6,336	76,032		

Schedule 17 - Cost of Service - Sewer

Description	Total Required					Customer Service	
	Volume	BOD	TSS	TKN	Metering	Billing	
Units of Service							
Retail	1,055,012 <i>(1,000 gallons)</i>	1,055,012 <i>(1,000 gallons)</i>	1,871,993 <i>(lbs)</i>	2,238,847 <i>(lbs)</i>	104,228 <i>(lbs)</i>	6,336 <i>(# of custs)</i>	76,032 <i>(# of bills)</i>
Cost of Service							
Total	\$ 10,589,411	\$ 7,966,921	\$ 371,843	\$ 371,843	\$ 185,921	\$ 846,442	\$ 846,442
Unit Cost							
Total	\$ 10.04	\$ 7.55	\$ 0.20	\$ 0.17	\$ 1.78	\$ 133.59	\$ 11.13

Customer Class	Volume	BOD	TSS	TKN	Customer Service		Industrial Pretreatment	Total
					Metering	Billing		
SF Residential	Units 244,597	340,210	425,263	20,413	4,659	55,908		
	Req Revenue \$ 1,847,073	\$ 67,578	\$ 70,631	\$ 36,412	\$ 622,407	\$ 622,407		\$ 3,266,507
MF Residential	Units 175,058	243,489	304,361	14,609	744	8,928		
	Req Revenue \$ 1,321,950	\$ 48,365	\$ 50,550	\$ 26,060	\$ 99,393	\$ 99,393		\$ 1,645,711
Commercial	Units 352,543	735,530	858,118	39,228	840	10,080		
	Req Revenue \$ 2,662,229	\$ 146,102	\$ 142,522	\$ 69,975	\$ 112,218	\$ 112,218		\$ 3,245,263
Industrial	Units 229,200	478,193	557,892	25,504	63	756		
	Req Revenue \$ 1,730,806	\$ 94,986	\$ 92,658	\$ 45,493	\$ 8,416	\$ 8,416		\$ 1,980,776
Municipal	Units 13,289	18,484	23,105	1,109	28	336		
	Req Revenue \$ 100,352	\$ 3,671	\$ 3,837	\$ 1,978	\$ 3,741	\$ 3,741		\$ 117,320
Rye	Units 2,918	4,059	5,073	244	1	12		
	Req Revenue \$ 22,036	\$ 806	\$ 843	\$ 434	\$ 134	\$ 134		\$ 24,386
New Castle	Units 37,407	52,029	65,036	3,122	1	12		
	Req Revenue \$ 282,476	\$ 10,335	\$ 10,802	\$ 5,569	\$ 134	\$ 134		\$ 309,448
Total	Units 1,055,012	1,871,993	2,238,847	104,228	6,336	76,032		
	Req Revenue \$ 7,966,921	\$ 371,843	\$ 371,843	\$ 185,921	\$ 846,442	\$ 846,442		\$ 10,589,411

Sewer Revenue Requirement Allocation						
Total Revenue Requirement						
SF Residential	MF Residential	Commercial	Industrial	Municipal	Rye	New Castle
30.85%	15.54%	30.65%	18.71%	1.11%	0.23%	2.92%

FY 11 - Rates						
Total Revenue	Current	Calculated	\$ Change	% Change		
SF Residential	22.00%	\$2,281,333	30.85%	\$3,198,057	\$916,724	8.84%
MF Residential	16.58%	\$1,718,661	15.54%	\$1,611,225	(\$107,436)	-1.04%
Commercial	34.08%	\$3,533,555	30.65%	\$3,177,258	(\$356,297)	-3.44%
Industrial	22.43%	\$2,325,686	18.71%	\$1,939,268	(\$386,418)	-3.73%
Municipal	1.29%	\$133,278	1.11%	\$114,861	(\$18,417)	-0.18%
Rye	0.28%	\$29,518	0.23%	\$23,875	(\$5,643)	-0.05%
New Castle	3.33%	\$345,477	2.92%	\$302,963	(\$42,514)	-0.41%
	100%	\$10,367,508	100%			

Schedule 18 - Revenue Analysis - Water

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Administrative	\$ 1,798,398	\$ 1,960,529	\$ 2,035,205	\$ 2,136,965	\$ 2,243,814	\$ 2,356,004	\$ 2,473,804	\$ 2,597,495	\$ 2,727,369	\$ 2,863,738	\$ 3,006,925
Fixed	\$ 1,984,606	\$ 2,161,938	\$ 2,109,841	\$ 2,176,094	\$ 2,244,595	\$ 2,315,428	\$ 2,388,682	\$ 2,464,449	\$ 2,542,826	\$ 2,623,915	\$ 2,707,819
Variable	\$ 578,535	\$ 747,817	\$ 773,029	\$ 815,007	\$ 859,549	\$ 906,825	\$ 957,014	\$ 1,010,308	\$ 1,066,913	\$ 1,127,047	\$ 1,190,944
	\$ 4,361,539	\$4,870,284	\$4,918,075	\$5,128,066	\$5,347,958	\$5,578,257	\$ 5,819,500	\$ 6,072,252	\$ 6,337,108	\$ 6,614,699	\$ 6,905,688
%s of O&M Costs											
Administrative	41.23%	40.25%	41.38%	41.67%	41.96%	42.24%	42.51%	42.78%	43.04%	43.29%	43.54%
Fixed	45.50%	44.39%	42.90%	42.43%	41.97%	41.51%	41.05%	40.59%	40.13%	39.67%	39.21%
Variable	13.26%	15.35%	15.72%	15.89%	16.07%	16.26%	16.44%	16.64%	16.84%	17.04%	17.25%
% of Total Rev. Req.											
Total O&M	50.15%	51.21%	54.90%	56.94%	55.01%	56.32%	57.72%	59.24%	60.55%	62.04%	63.72%
Administrative O&M	20.68%	20.62%	22.72%	23.73%	23.08%	23.79%	24.54%	25.34%	26.06%	26.86%	27.74%
Fixed O&M	22.82%	22.73%	23.55%	24.16%	23.09%	23.38%	23.69%	24.04%	24.29%	24.61%	24.99%
Total Capital Costs		\$ 4,742,478	\$ 4,143,241	\$ 3,986,552	\$ 4,487,471	\$ 4,443,889	\$ 4,384,994	\$ 4,305,882	\$ 4,263,899	\$ 4,187,075	\$ 4,078,747
% of Total Rev. Req.		49.87%	46.25%	44.26%	46.16%	44.87%	43.50%	42.01%	40.74%	39.27%	37.63%
% Collected through ERU based Fixed Charges		22.73%	23.55%	24.16%	23.09%	23.38%	23.69%	24.04%	24.29%	24.61%	24.99%
Total Consumption											
Retail		1,565,239	1,560,576	1,558,587	1,556,244	1,553,889	1,551,792	1,549,694	1,547,593	1,545,489	1,543,384
Other Districts		62,081	61,896	61,817	61,724	61,631	61,548	61,464	61,381	61,298	61,214
Total Collected Revenue - Other Districts	\$ 50,278										
% of Revenues Collected	1%										
Retail Revenue Requirements	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251	\$ 8,831,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357	
Revenues to be Collected from Fixed Charges per ERU	\$ 2,026,503	\$ 1,935,755	\$ 1,979,110	\$ 2,038,790	\$ 2,089,217	\$ 2,141,367	\$ 2,200,771	\$ 2,262,180	\$ 2,325,363	\$ 2,390,410	
Operating Unit Rate	\$ 1.34	\$ 1.34	\$ 1.40	\$ 1.45	\$ 1.51	\$ 1.59	\$ 1.68	\$ 1.77	\$ 1.87	\$ 1.97	
Capital Unit Rate	\$ 3.03	\$ 2.65	\$ 2.56	\$ 2.88	\$ 2.86	\$ 2.83	\$ 2.78	\$ 2.76	\$ 2.71	\$ 2.64	

Excess Water Use Charge Calculation (Irrigation)

Water Capacity Improvement Multiplier	\$ 684	
Purchased Annual Capacity (Gallons)	91,250	250.00 gpd
Purchase Annual Capacity (100 Cubic Feet)	121.99	
Payback Period (Years)	10	
Interest Rate (Quarterly)	0.00%	
Annual Payment (Fixed Fee)	\$68.40	
Cost per 100 Cubic Feet	\$ 0.56	

Schedule 19 - Revenue Analysis - Sewer

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Administrative	\$ 1,899,550	\$ 2,314,516	\$ 2,392,692	\$ 2,512,327	\$ 2,637,943	\$ 2,769,840	\$ 2,908,332	\$ 3,053,749	\$ 3,206,436	\$ 3,366,758	\$ 3,535,096
Fixed	\$ 2,997,685	\$ 3,480,205	\$ 3,294,576	\$ 3,395,892	\$ 3,500,350	\$ 3,608,048	\$ 3,719,088	\$ 3,833,572	\$ 3,951,608	\$ 4,073,306	\$ 4,198,781
Variable	\$ 852,382	\$ 989,508	\$ 1,027,652	\$ 1,087,972	\$ 1,152,178	\$ 1,220,531	\$ 1,293,314	\$ 1,370,828	\$ 1,453,394	\$ 1,541,357	\$ 1,635,084
	\$ 5,749,617	\$6,784,229	\$6,714,920	\$6,996,191	\$7,290,471	\$7,598,420	\$ 7,920,734	\$ 8,258,148	\$ 8,611,438	\$ 8,981,421	\$ 9,368,961
%'s of O&M Costs											
Administrative	33.04%	34.12%	35.63%	35.91%	36.18%	36.45%	36.72%	36.98%	37.23%	37.49%	37.73%
Fixed	52.14%	51.30%	49.06%	48.54%	48.01%	47.48%	46.95%	46.42%	45.89%	45.35%	44.82%
Variable	14.83%	14.59%	15.30%	15.55%	15.80%	16.06%	16.33%	16.60%	16.88%	17.16%	17.45%
% of Total Rev. Req.											
Total O&M	56.28%	50.34%	49.55%	43.98%	41.60%	41.63%	43.10%	45.00%	46.52%	49.05%	
Administrative O&M	19.20%	17.94%	17.79%	15.91%	15.16%	15.29%	15.94%	16.75%	17.44%	18.51%	
Fixed O&M	28.87%	24.70%	24.05%	21.12%	19.75%	19.55%	20.01%	20.65%	21.10%	21.98%	
Total Capital Costs	\$ 5,271,156	\$ 6,623,796	\$ 7,123,392	\$ 9,286,122	\$ 10,667,746	\$ 11,104,245	\$ 10,904,020	\$ 10,526,846	\$ 10,326,900	\$ 9,731,840	
% of Total Rev. Req.	43.72%	49.66%	50.45%	56.02%	58.40%	58.37%	56.90%	55.00%	53.48%	50.95%	
% Collected through ERU based Fixed Charges	28.87%	24.70%	24.05%	21.12%	19.75%	19.55%	20.01%	20.65%	21.10%	21.98%	
Total Usage											
Retail + Rye	1,127,067	1,123,709	1,122,277	1,120,590	1,118,894	1,117,385	1,115,873	1,114,360	1,112,846	1,111,330	
Wholesale - New Castle	36,678	36,569	36,522	36,467	36,412	36,363	36,314	36,264	36,215	36,166	
Retail Revenue Requirements	\$ 10,266,437	\$ 12,354,608	\$ 12,948,669	\$ 15,443,834	\$ 17,171,750	\$ 17,969,110	\$ 18,144,989	\$ 18,409,477	\$ 18,595,186	\$ 18,697,630	
Revenues to be Collected from Fixed Charges per ERU	\$ 2,963,763	\$ 3,051,508	\$ 3,114,276	\$ 3,261,154	\$ 3,391,873	\$ 3,512,682	\$ 3,630,075	\$ 3,801,126	\$ 3,922,862	\$ 4,110,155	
Operating Unit Rate	\$ 1.75	\$ 2.31	\$ 2.34	\$ 2.50	\$ 2.69	\$ 2.91	\$ 3.13	\$ 3.55	\$ 3.78	\$ 4.23	
Capital Unit Rate	\$ 4.53	\$ 5.71	\$ 6.15	\$ 8.03	\$ 9.23	\$ 9.62	\$ 9.46	\$ 9.15	\$ 8.99	\$ 8.48	

Schedule 20 - Septage

Units Costs	Cost of Service Results
Volume (\$/1000 gallons)	\$ 7.55
BOD (\$/lb)	\$ 0.20
TSS (\$/lb)	\$ 0.17
Septage Rates (per 1,000 gallons)	
Volume (1,000 gallons)	1
BOD (lbs)	50
TSS (lbs)	200
Septage Rate (per 1,000 gallons)	\$ 51
Current Septage Rate (per 1,000 gallons)	\$ 60

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Annual Septage Received (gallons)	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125	2,164,125
Septage Rate (per 1,000 gallons)	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
Septage Revenues	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848	\$ 129,848

Schedule 21 - Rate Reconciliation

FY 2012			
Water			
Actual Revenues Collected - Water	\$ 8,440,912		
# of Equivalents	11,779		
	0 - 10	Over 10	Total
	Units	Units	Consumption
SF Residential	84%	16%	386,897
MF Residential	36%	64%	194,865
Commercial	13%	87%	555,522
Industrial	0%	100%	371,706
Municipal	9%	91%	45,317
Other Districts			62,071
Irrigation			16,073
Total			1,632,451
Sewer			
Actual Revenues Collected - Sewer	\$ 9,812,573		
# of Equivalents	8,978		
	0 - 10	Over 10	Total
	Units	Units	Consumption
SF Residential	90%	10%	272,501
MF Residential	36%	64%	195,029
Commercial	14%	86%	392,762
Industrial	0%	100%	255,348
Municipal	13%	87%	14,805
Rye	4%	96%	3,251
New Castle			41,674
Total			1,175,370

Monthly Meter Charge	Water	Sewer
# of Equivalents	11,779	
Charge per Equivalent	\$ 4.95	
Annual Revenue Collected	\$ 699,700	
Usage Charges		Usage Charges
Tier 1 (0 - 10 Units)		Tier 1 (0 - 10 Units)
Total Annual Consumption 100 cf (Units)	473,027	Total Annual Consumption 100 cf (Units) 373,097
Unit Rate per Unit	\$ 4.15	Unit Rate per Unit \$ 8.29
Annual Revenue Collected	\$ 1,963,061	Annual Revenue Collected \$ 3,092,978
Tier 2 (Over 10 Units)		Tier 2 (Over 10 Units)
Total Annual Consumption 100 cf (Units)	1,081,582	Total Annual Consumption 100 cf (Units) 760,599
Unit Rate per Unit	\$ 5.00	Unit Rate per Unit \$ 9.11
Annual Revenue Collected	\$ 5,407,909	Annual Revenue Collected \$ 6,929,053
Irrigation Usage		New Castle
Total Annual Consumption 100 cf (Units)	16,073	Total Annual Consumption 100 cf (Units) 41,674
Unit Rate per Unit	\$ 5.00	Unit Rate per Unit \$ 8.29
Annual Revenue Collected	\$ 80,365	Annual Revenue Collected \$ 345,477
Other Districts - Wholesale		
Total Annual Consumption 100 cf (Units)	62,071	
Unit Rate per Unit	\$ 0.81	
Annual Revenue Collected	\$ 50,278	
Total Revenues Collected - Meter Charge	\$ 699,700	
Total Revenues Collected - Tier 1	\$ 1,963,061	Total Revenues Collected - Tier 1 \$ 3,092,978
Total Revenues Collected - Tier 2	\$ 5,407,909	Total Revenues Collected - Tier 2 \$ 6,929,053
Total Revenues Collected - Irrigation Usage	\$ 80,365	Total Revenues Collected - New Castle \$ 345,477
Total Revenues Collected - Wholesale	\$ 50,278	
Total Collected Revenues	\$ 8,201,312	Total Collected Revenues \$ 10,367,508
Actual Revenues Collected	\$ 8,440,912	Actual Revenues Collected \$ 9,812,573
check	-2.8%	check 5.7%

Schedule 22 - FY 13 Policy Analysis

FY 2013			
Water			
# of Equivalents	12,020		
	0 - 10 Units	Over 10 Units	Total Consumption
SF Residential	84%	16%	396,902
MF Residential	36%	64%	199,904
Commercial	13%	87%	553,744
Industrial	0%	100%	373,798
Municipal	9%	91%	36,055
Other Districts			62,081
Irrigation			17,459
Total			1,639,943

Sewer			
# of Equivalents	8,964		
	0 - 10 Units	Over 10 Units	Total Consumption
SF Residential	90%	10%	270,374
MF Residential	36%	64%	193,506
Commercial	14%	86%	375,917
Industrial	0%	100%	266,978
Municipal	13%	87%	16,441
Rye	4%	96%	3,851
New Castle			36,678
Total			1,163,745

Monthly Meter Charge		Water	Sewer
# of Equivalents		12,020	
Charge per Equivalent	\$	4.95	
Annual Revenue Collected	\$	713,998	
Usage Charges			Usage Charges
Tier 1 (0 - 10 Units)			Tier 1 (0 - 10 Units)
Total Annual Consumption 100 cf (Units)		482,185	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	\$	4.15	Unit Rate per Unit
Annual Revenue Collected	\$	2,001,068	Annual Revenue Collected
Tier 2 (Over 10 Units)			Tier 2 (Over 10 Units)
Total Annual Consumption 100 cf (Units)		1,078,458	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	\$	5.00	Unit Rate per Unit
Annual Revenue Collected	\$	5,392,291	Annual Revenue Collected
Irrigation Usage			New Castle
Total Annual Consumption 100 cf (Units)		17,459	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	\$	5.00	Unit Rate per Unit
Annual Revenue Collected	\$	87,295	Annual Revenue Collected
Other Districts - Wholesale			
Total Annual Consumption 100 cf (Units)		62,081	
Unit Rate per Unit	\$	0.81	
Annual Revenue Collected	\$	50,286	
Total Revenues Collected - Meter Charge	\$	713,998	Total Revenues Collected - Tier 1
Total Revenues Collected - Tier 1	\$	2,001,068	\$ 3,516,145
Total Revenues Collected - Tier 2	\$	5,392,291	Total Revenues Collected - Tier 2
Total Revenues Collected - Irrigation Usage	\$	87,295	\$ 7,956,648
Total Revenues Collected - Wholesale	\$	50,286	Total Revenues Collected - New Castle
			\$ 349,908
Total Collected Revenues	\$	8,244,938	Total Collected Revenues
			\$ 11,822,701

Water Cons.	Sewer Usage	
0 - 2 Units	0 - 2 Units	
SF Residential	33%	37%
MF Residential	9%	9%
Commercial	3%	4%
Industrial	0%	0%
Municipal	2%	3%
Rye		1%

Policy #1 - Additional Tier		Water	Sewer
Monthly Meter Charge		9%	
# of Equivalents		12,020	
Charge per Equivalent	\$	4.95	
Annual Revenue Collected		713,998	
Usage Charges			Usage Charges
Tier 1 (0 - 2 Units)			Tier 1 (0 - 2 Units)
Total Annual Consumption 100 cf (Units)	7%	170,741	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	\$	3.47	Unit Rate per Unit
Annual Revenue Collected	\$	592,472	Annual Revenue Collected
Tier 2 (2 - 10 Units)			Tier 2 (2 - 10 Units)
Total Annual Consumption 100 cf (Units)	84%	311,204	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	1.00	\$ 4.24	Unit Rate per Unit
Annual Revenue Collected	\$	1,318,099	Annual Revenue Collected
Tier 3 (Over 10 Units)			Tier 3 (Over 10 Units)
Total Annual Consumption 100 cf (Units)		1,078,458	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	1.20	\$ 5.08	Unit Rate per Unit
Annual Revenue Collected	\$	5,481,347	Annual Revenue Collected
Irrigation Usage			New Castle
Total Annual Consumption 100 cf (Units)		17,459	Total Annual Consumption 100 cf (Units)
Unit Rate per Unit	1.20	\$ 5.08	Unit Rate per Unit
Annual Revenue Collected	\$	88,737	Annual Revenue Collected
Other Districts - Wholesale			
Total Annual Consumption 100 cf (Units)	1%	62,081	
Unit Rate per Unit		\$ 0.81	
Annual Revenue Collected		\$ 50,286	

Schedule 22 - FY 13 Policy Analysis

Total Revenues Collected - Meter Charge	\$ 713,998	Total Revenues Collected - Tier 1	\$ 894,551
Total Revenues Collected - Tier 1	\$ 592,472	Total Revenues Collected - Tier 2	\$ 2,341,091
Total Revenues Collected - Tier 2	\$ 1,318,099	Total Revenues Collected - Tier 3	\$ 8,223,886
Total Revenues Collected - Tier 3	\$ 5,481,347	Total Revenues Collected - New Castle	\$ 363,173
Total Revenues Collected - Irrigation Usage	\$ 88,737		
Total Revenues Collected - Wholesale	\$ 50,286		
Total Collected Revenues	\$ 8,244,938	Total Collected Revenues	\$ 11,822,701
Actual Revenues Collected	\$ 8,244,938	Actual Revenues Collected	\$ 11,822,701
check	0.0%	check	0.0%

Policy #2 - Increased Base Charges

5/8"	1.00
3/4"	1.00
1"	1.67
1 1/2"	2.88
2"	4.63
3"	7.33
4"	13.89
6"	24.30
8"	33.94
10"	50.91

\$8.57	\$10.99
\$8.57	\$10.99
\$14.32	\$18.36
\$24.68	\$31.64
\$39.68	\$50.87
\$62.81	\$80.52
\$119.07	\$152.64
\$208.32	\$267.06
\$291.02	\$373.07
\$436.53	\$559.61

Monthly Meter Charge		15%	Water	10%		Sewer
# of Equivalent			12,020	# of Equivalent		8,964
Charge per Equivalent	\$	8.57		Charge per Equivalent	\$	10.99
Annual Revenue Collected	\$	1,236,741		Annual Revenue Collected	\$	1,182,270
Usage Charges		84%		Usage Charges		90%
Tier 1 (0 - 10 Units)				Tier 1 (0 - 10 Units)		
Total Annual Consumption 100 cf (Units)			482,185	Total Annual Consumption 100 cf (Units)		368,569
Unit Rate per Unit	\$	3.86		Unit Rate per Unit	\$	8.59
Annual Revenue Collected	\$	1,861,235		Annual Revenue Collected	\$	3,164,530
Tier 2 (Over 10 Units)				Tier 2 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)			1,078,458	Total Annual Consumption 100 cf (Units)		758,498
Unit Rate per Unit	\$	4.65		Unit Rate per Unit	\$	9.44
Annual Revenue Collected	\$	5,015,482		Annual Revenue Collected	\$	7,160,983
Irrigation Usage				New Castle		
Total Annual Consumption 100 cf (Units)			17,459	Total Annual Consumption 100 cf (Units)		36,678
Unit Rate per Unit	\$	4.65		Unit Rate per Unit	\$	8.59
Annual Revenue Collected	\$	81,195		Annual Revenue Collected	\$	314,917
Other Districts - Wholesale						
Total Annual Consumption 100 cf (Units)			62,081			
Unit Rate per Unit	\$	0.81				
Annual Revenue Collected	\$	50,286				
Total Revenues Collected - Meter Charge	\$	1,236,741		Total Revenues Collected - Meter Charge	\$	1,182,270
Total Revenues Collected - Tier 1	\$	1,861,235		Total Revenues Collected - Tier 1	\$	3,164,530
Total Revenues Collected - Tier 2	\$	5,015,482		Total Revenues Collected - Tier 2	\$	7,160,983
Total Revenues Collected - Irrigation Usage	\$	81,195		Total Revenues Collected - New Castle	\$	314,917
Total Revenues Collected - Wholesale	\$	50,286				
Total Collected Revenues	\$	8,244,938		Total Collected Revenues	\$	11,822,701
Actual Revenues Collected	\$	8,244,938		Actual Revenues Collected	\$	11,822,701
check		0.0%		check		0.0%

Schedule 23 - Policy Analysis Sample Bills

Water Rates					
Monthly Meter Charge		Current FY 13	Policy #1 FY 13	Policy #2 FY 13	Policy #4 FY 13
5/8		\$ 4.95	\$ 4.95	\$ 8.57	\$ 4.95
3/4		\$ 4.95	\$ 4.95	\$ 8.57	\$ 4.95
1		\$ 8.27	\$ 8.27	\$ 14.32	\$ 8.27
1 1/2		\$ 14.25	\$ 14.25	\$ 24.68	\$ 14.25
2		\$ 22.91	\$ 22.91	\$ 39.68	\$ 22.91
3		\$ 36.26	\$ 36.26	\$ 62.81	\$ 36.26
4		\$ 68.74	\$ 68.74	\$ 119.07	\$ 68.74
6		\$ 120.27	\$ 120.27	\$ 208.32	\$ 120.27
8		\$ 168.01	\$ 168.01	\$ 291.02	\$ 168.01
10		\$ 252.02	\$ 252.02	\$ 436.53	\$ 252.02
Usage Rates - Tiered Charges per 100 c.f.					
Tier 1 (0 - 10 Units)		\$ 4.15		\$ 4.15	
Tier 2 (Over 10 Units)		\$ 5.00		\$ 5.00	
Tier 1 (0 - 2 Units)			\$ 3.47		
Tier 2 (2 - 10 Units)			\$ 4.24		
Tier 3 (Over 10 Units)			\$ 5.08		
Irrigation Usage		\$ 5.00	\$ 5.08	\$ 5.00	\$ 5.56
Other Districts - Wholesale Rate (all units billed)		\$ 0.81	\$ 0.81	\$ 0.81	

Sewer Rates				
Monthly Meter Charge		Current FY 13	Policy #1 FY 13	Policy #2 FY 13
5/8		\$ -	\$ -	\$ 10.99
3/4		\$ -	\$ -	\$ 10.99
1		\$ -	\$ -	\$ 18.36
1 1/2		\$ -	\$ -	\$ 31.64
2		\$ -	\$ -	\$ 50.87
3		\$ -	\$ -	\$ 80.52
4		\$ -	\$ -	\$ 152.64
6		\$ -	\$ -	\$ 267.06
8		\$ -	\$ -	\$ 373.07
10		\$ -	\$ -	\$ 559.61
Usage Rates - Tiered Charges per 100 c.f.				
Tier 1 (0 - 10 Units)		\$ 9.54		\$ 9.54
Tier 2 (Over 10 Units)		\$ 10.49		\$ 10.49
Tier 1 (0 - 2 Units)			\$ 6.77	
Tier 2 (2 - 10 Units)			\$ 9.90	
Tier 3 (Over 10 Units)			\$ 10.84	
New Castle		\$ 9.54	\$ 9.90	\$ 9.54

Sample Water Bills									
Meter Size	Monthly Usage cubic feet	Current FY 13	Policy #1 FY 13	% Increase	\$ Increase	Policy #2 FY 13	% Increase	\$ Increase	
5/8	200	\$13.25	\$11.89	-10.3%	(\$1.36)	\$16.87	27.4%	\$3.62	
5/8	500	\$25.70	\$24.60	-4.3%	(\$1.10)	\$29.32	14.1%	\$3.62	
1	2,500	\$124.77	\$125.33	0.5%	\$0.56	\$130.82	4.9%	\$6.05	
3/4	3,000	\$146.45	\$147.43	0.7%	\$0.98	\$150.07	2.5%	\$3.62	
3	40,000	\$2,027.76	\$2,059.29	1.6%	\$31.53	\$2,054.31	1.3%	\$26.55	
3/4	600	\$29.85	\$28.83	-3.4%	(\$1.02)	\$33.47	12.1%	\$3.62	
1 1/2	5,000	\$255.75	\$258.38	1.0%	\$2.63	\$266.18	4.1%	\$10.43	
3	40,000	\$2,027.76	\$2,059.29	1.6%	\$31.53	\$2,054.31	1.3%	\$26.55	
6	310	\$133.14	\$131.87	-1.0%	(\$1.27)	\$221.19	66.1%	\$88.05	
8	1,900	\$254.51	\$254.58	0.0%	\$0.07	\$377.52	48.3%	\$123.01	
Irrigatio									
3/4	600	\$34.95	\$35.45	1.4%	\$0.50	\$38.57	10.4%	\$3.62	
1	4,000	\$208.27	\$211.57	1.6%	\$3.30	\$214.32	2.9%	\$6.05	
1 1/2	50,000	\$2,514.25	\$2,555.54	1.6%	\$41.29	\$2,524.68	0.4%	\$10.43	
Other									
3/4	23,000	\$191.25	\$186.30	-2.6%	(\$4.95)	\$186.30	-2.6%	-\$4.95	
1	4,000	\$40.67	\$32.40	-20.3%	(\$8.27)	\$32.40	-20.3%	-\$8.27	
1 1/2	50,000	\$419.25	\$405.00	-3.4%	(\$14.25)	\$405.00	-3.4%	-\$14.25	

Sample Sewer Bills									
Meter Size	Monthly Usage cubic feet	Current FY 13	Policy #1 FY 13	% Increase	\$ Increase	Policy #2 FY 13	% Increase	\$ Increase	
5/8	200	\$19.08	\$13.54	-29.0%	(\$5.54)	\$30.07	57.6%	\$10.99	
5/8	500	\$47.70	\$43.24	-9.3%	(\$4.46)	\$58.69	23.0%	\$10.99	
1	2,500	\$252.75	\$255.39	1.0%	\$2.64	\$271.11	7.3%	\$18.36	
3/4	3,000	\$305.20	\$309.60	1.4%	\$4.40	\$316.19	3.6%	\$10.99	
3	40,000	\$4,186.50	\$4,321.26	3.2%	\$134.76	\$4,267.02	1.9%	\$80.52	
3/4	600	\$57.24	\$53.15	-7.2%	(\$4.09)	\$68.23	19.2%	\$10.99	
1 1/2	5,000	\$515.00	\$526.45	2.2%	\$11.45	\$546.64	6.1%	\$31.64	
3	40,000	\$4,186.50	\$4,321.26	3.2%	\$134.76	\$4,267.02	1.9%	\$80.52	
6	310	\$29.57	\$24.43	-17.4%	(\$5.14)	\$296.63	903.0%	\$267.06	
8	1,900	\$189.81	\$190.33	0.3%	\$0.52	\$562.88	196.5%	\$373.07	
New									
3/4	23,000	\$2,194.20	\$2,277.38	3.8%	\$83.18	\$2,205.19	0.5%	\$10.99	
1	4,000	\$381.60	\$396.07	3.8%	\$14.47	\$399.96	4.8%	\$18.36	
1 1/2	50,000	\$4,770.00	\$4,950.83	3.8%	\$180.83	\$4,801.64	0.7%	\$31.64	

Schedule 24 - Rate Analysis

FY 2014

Water							Sewer									
Net Revenue Requirements \$ 8,914,388							Net Revenue Requirements \$ 10,266,437									
# of Meter Size Equivalents 12,020							# of Meter Size Equivalents 8,978									
	0 - 2 Units	0 - 10 Units	Over 10 Units	Total Consumption	0 - 3 Units	Over 100 Units		0 - 2 Units	0 - 10 Units	Over 10 Units	Total Consumption	Less MF Irrigation	Less MF & Comm Irrigation	0 - 3 Units	Over 100 Units	
SF Residential	33%	84%	16%	393,727	47%	4%	SF Residential	37%	90%	10%	270,374	170,374	170,374	52%	3%	
MF Residential	9%	36%	64%	198,305	13%	16%	MF Residential	9%	36%	64%	193,506	190,392	190,392	13%	16%	
Commercial	3%	13%	87%	549,314	5%	53%	Commercial	4%	14%	86%	375,917	375,917	335,740	5%	51%	
Industrial	0%	0%	100%	370,807	0%	98%	Industrial	0%	0%	100%	266,978	266,978	266,978	0%	98%	
Municipal	2%	9%	91%	35,767	3%	60%	Municipal	3%	13%	87%	16,441	16,441	16,441	5%	47%	
Wholesale - Other Districts				62,081			Rye	1%	4%	96%	3,851	3,851	3,851	1%	63%	
Irrigation				17,319			New Castle				36,678	36,678	36,678			
Total				1,627,320			Total				1,163,745	1,160,631	1,120,454			
MF Residential (Unit Multipliers)	52%	95%	5%				MF Residential (Unit Multipliers)	51%	95%	5%						

Alternative 1: Current Rate Structure

Water				Sewer			
Monthly Meter Charge 5%				Current Rates Break-even			
# of Equivalents 12,020				Current Rates Break-even			
Charge per Equivalent		\$4.95	\$5.39	8.9%			
Annual Revenue Collected		\$713,998	\$777,679				
Usage Charges 91%				Usage Charges			
Capital Related Rate				Capital Related Rate			
Total Annual Consumption 100 cf (Units)		1,565,239	1,565,239			1,163,745	1,163,745
Unit Rate per Unit		\$2.78	\$3.03			\$ 4.00	\$ 3.47
Annual Revenue Collected		\$4,351,364	\$4,739,457			\$ 4,654,980	\$ 4,042,229
Tier 1 (0 - 10 Units)				Tier 1 (0 - 10 Units)			
Total Annual Consumption 100 cf (Units)	31%	478,327	478,327			368,569	368,569
Unit Rate per Unit	0.49	\$1.37	\$1.49	8.9%	1.39	\$ 5.54	\$ 4.81
Annual Revenue Collected		\$655,309	\$713,755			\$ 2,041,870	\$ 1,773,092
Tier 2 (Over 10 Units)				Tier 2 (Over 10 Units)			
Total Annual Consumption 100 cf (Units)		1,069,830	1,069,830			758,498	758,498
Unit Rate per Unit	0.80	\$2.22	\$2.42	8.9%	1.62	\$ 6.49	\$ 5.64
Annual Revenue Collected		\$2,375,023	\$2,586,848			\$ 4,922,654	\$ 4,274,668
Irrigation Usage				New Castle			
Total Annual Consumption 100 cf (Units)		17,319	17,319			36,678	36,678
Unit Rate per Unit	0.80	\$2.22	\$2.42	8.9%	1.39	\$ 5.54	\$ 4.81
Annual Revenue Collected		\$38,449	\$41,878			\$ 203,196	\$ 176,449
Other Districts - Wholesale				Total Revenues Collected - Capital Related			
Total Annual Consumption 100 cf (Units)		62,081	62,081			\$ 4,654,980	\$ 4,042,229
Unit Rate per Unit	0.29	\$0.81	\$0.88	8.9%		\$ 2,041,870	\$ 1,773,092
Annual Revenue Collected		\$50,286	\$54,771			\$ 4,922,654	\$ 4,274,668
Total Revenues Collected - Meter Charge				Total Revenues Collected - Tier 1			
		\$713,998	\$777,679			\$ 2,041,870	\$ 1,773,092
Total Revenues Collected - Capital Related				Total Revenues Collected - Tier 2			
		\$4,351,364	\$4,739,457			\$ 4,922,654	\$ 4,274,668
Total Revenues Collected - Tier 1				Total Revenues Collected - Irrigation Usage			
		\$655,309	\$713,755			\$38,449	\$41,878
Total Revenues Collected - Tier 2				Total Revenues Collected - Wholesale			
		\$2,375,023	\$2,586,848			\$50,286	\$54,771
Total Revenues Collected - Irrigation Usage				Total Collected Revenues			
		\$38,449	\$41,878			\$8,184,429	\$8,914,388
Total Revenues Collected - Wholesale				check			
		\$50,286	\$54,771			\$ 11,822,701	\$ 10,266,437
Total Collected Revenues				check			
		\$8,184,429	\$8,914,388			\$ 10,266,437	\$ 10,266,437

Schedule 24 - Rate Analysis

Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers

Monthly Meter Charge		9%	Water Break-even	Sewer Break-even	
# of Equivalents			12,020		
Charge per Equivalent			\$ 55.39		
Annual Revenue Collected			\$ 777,679		
Usage Charges			Usage Charges		
Capital Related Rate	50%			44%	
Total Annual Consumption 100 cf (Units)		1,565,239		1,163,745	
Unit Rate per Unit		\$ 2.84		\$ 3.86	
Annual Revenue Collected		\$ 4,445,385		\$ 4,488,948	
Tier 1 (0 - 10 Units)			Tier 1 (0 - 10 Units)		
Total Annual Consumption 100 cf (Units)	35%	541,772	35%	394,473	
Unit Rate per Unit	1.00	\$ 1.65	1.00	\$ 4.48	
Annual Revenue Collected		\$ 895,441		\$ 1,767,581	
Tier 2 (Over 10 Units)			Tier 1 (0 - 10 Units)		
Total Annual Consumption 100 cf (Units)	65%	1,006,148	65%	732,594	
Unit Rate per Unit	1.62	\$ 2.68	1.17	\$ 5.25	
Annual Revenue Collected		\$ 2,694,726		\$ 3,845,559	
Irrigation Usage			New Castle		
Total Annual Consumption 100 cf (Units)		17,319		36,678	
Unit Rate per Unit	1.62	\$ 2.68	1.00	\$ 4.48	
Annual Revenue Collected		\$ 46,386		\$ 164,349	
Other Districts - Wholesale			Total Revenues Collected - Meter Charge		
Total Annual Consumption 100 cf (Units)	1%	62,081		\$ 50	
Unit Rate per Unit		\$ 0.81		\$ 4,488,948	
Annual Revenue Collected		\$ 54,771		\$ 1,767,581	
Total Revenues Collected - Meter Charge		\$ 777,679		\$ 3,845,559	
Total Revenues Collected - Capital Related		\$ 4,445,385		\$ 164,349	
Total Revenues Collected - Tier 1		\$ 895,441			
Total Revenues Collected - Tier 2		\$ 2,694,726			
Total Revenues Collected - Irrigation Usage		\$ 46,386			
Total Revenues Collected - Wholesale		\$ 54,771			
Total Collected Revenues		\$ 8,914,388		\$ 10,266,437	
check		\$ 8,914,388		\$ 10,266,437	

Alternative 2: Increased Fixed Charges

Monthly Meter Charge		23%	Water Break-even	Monthly Meter Charge		29%	Sewer Break-even
# of Equivalents			12,020	# of Equivalents			8,978
Charge per Equivalent			\$ 14.05	Charge per Equivalent			\$ 27.51
Annual Revenue Collected			\$ 2,026,503	Annual Revenue Collected			\$ 2,963,763
Usage Charges			Usage Charges				
Capital Related Rate	50%			44%			
Total Annual Consumption 100 cf (Units)		1,565,239		1,163,745			
Unit Rate per Unit		\$ 2.84		\$ 3.86			
Annual Revenue Collected		\$ 4,445,385		\$ 4,488,948			
Operating Related Rate			Operating Related Rate				
Tier 1 (0 - 10 Units)			Tier 1 (0 - 10 Units)				
Total Annual Consumption 100 cf (Units)	27%	478,327		27%	368,569		
Unit Rate per Unit	1.00	\$ 1.07		1.00	\$ 2.17		
Annual Revenue Collected		\$ 510,834		\$ 801,547			
Tier 2 (Over 10 Units)			Tier 2 (Over 10 Units)				
Total Annual Consumption 100 cf (Units)		1,069,830		758,498			
Unit Rate per Unit	1.62	\$ 1.73		1.17	\$ 2.55		
Annual Revenue Collected		\$ 1,851,407		\$ 1,932,414			
Irrigation Usage			New Castle				
Total Annual Consumption 100 cf (Units)		17,319		36,678			
Unit Rate per Unit	1.62	\$ 1.73		\$ 2.17			
Annual Revenue Collected		\$ 29,972		\$ 79,766			
Other Districts - Wholesale			Total Revenues Collected - Meter Charge				
Total Annual Consumption 100 cf (Units)	1%	62,081		\$ 2,963,763			
Unit Rate per Unit		\$ 0.81		\$ 4,488,948			
Annual Revenue Collected		\$ 50,286		\$ 801,547			
Total Revenues Collected - Meter Charge		\$ 2,026,503		\$ 2,963,763			
Total Revenues Collected - Capital Related		\$ 4,445,385		\$ 4,488,948			
Total Revenues Collected - Tier 1		\$ 510,834		\$ 801,547			
Total Revenues Collected - Tier 2		\$ 1,851,407		\$ 1,932,414			
Total Revenues Collected - Irrigation Usage		\$ 29,972		\$ 79,766			
Total Revenues Collected - Wholesale		\$ 50,286					
Total Collected Revenues		\$ 8,914,388		\$ 10,266,437			
check		\$ 8,914,388		\$ 10,266,437			

Schedule 24 - Rate Analysis

Alternative 3: Additional Lifeline Tier

Monthly Meter Charge			Monthly Meter Charge		
8%			0%		
Water Break-even			Sewer Break-even		
# of Equivalents		12,020	# of Equivalents		8,978
Charge per Equivalent	\$	4.93	Charge per Equivalent	\$	-
Annual Revenue Collected	\$	710,809	Annual Revenue Collected	\$	-
Usage Charges			Usage Charges		
50%			44%		
Capital Related Rate			Capital Related Rate		
Total Annual Consumption 100 cf (Units)		1,565,239	Total Annual Consumption 100 cf (Units)		1,163,745
Unit Rate per Unit	\$	2.84	Unit Rate per Unit	\$	3.86
Annual Revenue Collected	\$	4,445,385	Annual Revenue Collected	\$	4,488,948
Operating Related Rate			Operating Related Rate		
42%			56%		
Tier 1 (0 - 3 Units)			Tier 1 (0 - 3 Units)		
Total Annual Consumption 100 cf (Units)		241,430	Total Annual Consumption 100 cf (Units)		188,184
Unit Rate per Unit	\$	1.36	Unit Rate per Unit	\$	2.78
Annual Revenue Collected	\$	328,771	Annual Revenue Collected	\$	522,413
Tier 2 (3 - 10 Units)			Tier 2 (3 - 10 Units)		
Total Annual Consumption 100 cf (Units)		236,659	Total Annual Consumption 100 cf (Units)		180,385
Unit Rate per Unit	\$	1.77	Unit Rate per Unit	\$	4.81
Annual Revenue Collected	\$	418,252	Annual Revenue Collected	\$	867,409
Tier 3 (Over 10 Units)			Tier 3 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)		1,069,830	Total Annual Consumption 100 cf (Units)		758,498
Unit Rate per Unit	\$	2.72	Unit Rate per Unit	\$	5.55
Annual Revenue Collected	\$	2,913,716	Annual Revenue Collected	\$	4,211,295
Irrigation Usage			Irrigation Usage		
Total Annual Consumption 100 cf (Units)		17,319	Total Annual Consumption 100 cf (Units)		36,678
Unit Rate per Unit	\$	2.72	Unit Rate per Unit	\$	4.81
Annual Revenue Collected	\$	47,170	Annual Revenue Collected	\$	176,372
Other Districts - Wholesale			Other Districts - Wholesale		
1%					
Total Annual Consumption 100 cf (Units)		62,081	Total Annual Consumption 100 cf (Units)		
Unit Rate per Unit	\$	0.81	Unit Rate per Unit	\$	
Annual Revenue Collected	\$	50,286	Annual Revenue Collected	\$	
Total Revenues Collected - Meter Charge	\$	710,809	Total Revenues Collected - Meter Charge	\$	-
Total Revenues Collected - Capital Related	\$	4,445,385	Total Revenues Collected - Capital Related	\$	4,488,948
Total Revenues Collected - Tier 1	\$	328,771	Total Revenues Collected - Tier 1	\$	522,413
Total Revenues Collected - Tier 2	\$	418,252	Total Revenues Collected - Tier 2	\$	867,409
Total Revenues Collected - Tier 3	\$	2,913,716	Total Revenues Collected - Tier 3	\$	4,211,295
Total Revenues Collected - Irrigation Usage	\$	47,170	Total Revenues Collected - New Castle	\$	176,372
Total Revenues Collected - Wholesale	\$	50,286			
Total Collected Revenues	\$	8,914,388	Total Collected Revenues	\$	10,266,437
check	\$	8,914,388	check	\$	10,266,437

0.00

Schedule 24 - Rate Analysis

Alternative 4: 4 Tier Rate Structure

Monthly Meter Charge		Water Break-even		Monthly Meter Charge		Sewer Break-even	
# of Equivalents		12,020		# of Equivalents		8,978	
Charge per Equivalent	\$	4.93		Charge per Equivalent	\$	-	
Annual Revenue Collected	\$	710,809		Annual Revenue Collected	\$	-	
Usage Charges				Usage Charges			
Capital Related Rate				Capital Related Rate			
Total Annual Consumption 100 cf (Units)		1,565,239		Total Annual Consumption 100 cf (Units)		1,163,745	
Unit Rate per Unit	\$	2.84		Unit Rate per Unit	\$	3.86	
Annual Revenue Collected	\$	4,445,385		Annual Revenue Collected	\$	4,488,948	
Operating Related Rate				Operating Related Rate			
Tier 1 (0 - 3 Units)				Tier 1 (0 - 3 Units)			
Total Annual Consumption 100 cf (Units)		241,430	15.60%	Total Annual Consumption 100 cf (Units)		188,184	16.70%
Unit Rate per Unit	\$	1.18		Unit Rate per Unit	\$	2.48	
Annual Revenue Collected	\$	285,871		Annual Revenue Collected	\$	466,309	
Tier 2 (3 - 10 Units)				Tier 2 (3 - 10 Units)			
Total Annual Consumption 100 cf (Units)		236,659	15.29%	Total Annual Consumption 100 cf (Units)		180,385	16.00%
Unit Rate per Unit	\$	1.78		Unit Rate per Unit	\$	4.29	
Annual Revenue Collected	\$	420,333		Annual Revenue Collected	\$	774,255	
Tier 3 (10 - 100 Units)				Tier 3 (Over 10 Units)			
Total Annual Consumption 100 cf (Units)		348,291	22.50%	Total Annual Consumption 100 cf (Units)		257,708	22.87%
Unit Rate per Unit	\$	2.37		Unit Rate per Unit	\$	4.96	
Annual Revenue Collected	\$	824,803		Annual Revenue Collected	\$	1,277,173	
Tier 4 (Over 100 Units)				Tier 4 (Over 100 Units)			
Total Annual Consumption 100 cf (Units)		721,540	46.61%	Total Annual Consumption 100 cf (Units)		500,790	44.43%
Unit Rate per Unit	\$	2.96		Unit Rate per Unit	\$	6.19	
Annual Revenue Collected	\$	2,135,888		Annual Revenue Collected	\$	3,102,321	
Irrigation Usage							
Total Annual Consumption 100 cf (Units)		17,319					
Unit Rate per Unit	\$	2.37					
Annual Revenue Collected	\$	41,015					
Other Districts - Wholesale				New Castle			
Total Annual Consumption 100 cf (Units)		62,081		Total Annual Consumption 100 cf (Units)		36,678	
Unit Rate per Unit	\$	0.81		Unit Rate per Unit	\$	4.29	
Annual Revenue Collected	\$	50,286		Annual Revenue Collected	\$	157,431	
Total Revenues Collected - Meter Charge	\$	710,809		Total Revenues Collected - Meter Charge	\$	-	
Total Revenues Collected - Capital Related	\$	4,445,385		Total Revenues Collected - Capital Related	\$	4,488,948	
Total Revenues Collected - Tier 1	\$	285,871		Total Revenues Collected - Tier 1	\$	466,309	
Total Revenues Collected - Tier 2	\$	420,333		Total Revenues Collected - Tier 2	\$	774,255	
Total Revenues Collected - Tier 3	\$	824,803		Total Revenues Collected - Tier 3	\$	1,277,173	
Total Revenues Collected - Tier 4	\$	2,135,888		Total Revenues Collected - Tier 4	\$	3,102,321	
Total Revenues Collected - Irrigation Usage	\$	41,015		Total Revenues Collected - Tier 4	\$	3,102,321	
Total Revenues Collected - Wholesale	\$	50,286		Total Revenues Collected - New Castle	\$	157,431	
Total Collected Revenues	\$	8,914,388		Total Collected Revenues	\$	10,266,437	
check	\$	8,914,388		check	\$	10,266,437	

Schedule 25 - Water Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units	0 - 3	Over 100 Units
SF Residential	33%	84%	16%	47%	4%
MF Residential	9%	36%	64%	13%	16%
Commercial	3%	13%	87%	5%	53%
Industrial	0%	0%	100%	0%	98%
Municipal	2%	9%	91%	3%	60%
MF Residential (Units)	52%	95%	5%		

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements											
Capital Related	\$ 3,775,013.94	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251	\$ 8,831,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357
Operating Related	\$ 3,672,676.77	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251	\$ 8,831,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357
Monthly Service Charge Related	\$ 713,957.41	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251	\$ 8,831,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357
# of Equivalents		12,020	12,020	12,020	12,020	12,020	12,020	12,020	12,020	12,020	12,020
Total Consumption											
SF Residential		393,727	392,554	392,053	391,464	390,871	390,344	389,816	389,288	388,759	388,229
MF Residential		198,305	197,714	197,462	197,165	196,867	196,601	196,335	196,069	195,803	195,536
Commercial		549,314	547,678	546,980	546,157	545,331	544,595	543,859	543,121	542,383	541,644
Industrial		370,807	369,703	369,232	368,676	368,119	367,622	367,125	366,627	366,129	365,630
Municipal		35,767	35,660	35,615	35,561	35,507	35,459	35,411	35,363	35,315	35,267
Other Districts		62,081	61,896	61,817	61,724	61,631	61,548	61,464	61,381	61,298	61,214
Irrigation		17,319	17,268	17,246	17,220	17,194	17,171	17,147	17,124	17,101	17,078
Total		1,627,320	1,622,472	1,620,404	1,617,968	1,615,519	1,613,340	1,611,158	1,608,974	1,606,787	1,604,598
0 - 10 Units											
SF Residential		331,140.99	330,155	329,734	329,238	328,740	328,296	327,852	327,408	326,963	326,517
MF Residential		71,986	71,772	71,680	71,572	71,464	71,368	71,271	71,175	71,078	70,981
Commercial		71,019	70,808	70,717	70,611	70,504	70,409	70,314	70,219	70,123	70,028
Industrial		858	855	854	853	852	850	849	848	847	846
Municipal		3,323	3,313	3,309	3,304	3,299	3,295	3,290	3,286	3,281	3,277
Total		478,327	476,902	476,295	475,578	474,859	474,218	473,577	472,935	472,291	471,649
MF Residential Units		187,593	187,034	186,796	186,515	186,233	185,981	185,730	185,478	185,226	184,974
MF Units Total		593,934	592,165	591,410	590,521	589,627	588,832	588,035	587,238	586,440	585,641

Alternative 1: Current Rate Structure

	Break-even	9%	Current Rates
Monthly Meter Charge			
Charge per Equivalent	\$ 4.95	\$ 5.39	\$ 4.97
Usage Charges			
Capital Related Rate			
Unit Rate per Unit	\$ 2.78	\$ 3.03	\$ 2.80
Tier 1 (0 - 10 Units)			
Unit Rate per Unit	0.49	\$ 1.37	\$ 1.49
Tier 2 (Over 10 Units)			
Unit Rate per Unit	0.80	\$ 2.22	\$ 2.42
Irrigation Usage			
Unit Rate per Unit	0.80	\$ 2.22	\$ 2.42
Other Districts - Wholesale			
Unit Rate per Unit	0.29	\$ 0.81	\$ 0.88
Revenues Collected - Meter Charge	\$ 777,679	\$ 716,983	\$ 714,594
Revenues Collected - Capital Related	\$ 4,739,792	\$ 4,369,864	\$ 4,355,300
Revenues Collected - Tier 1	\$ 713,805	\$ 658,095	\$ 655,901
Revenues Collected - Tier 2	\$ 2,586,456	\$ 2,384,590	\$ 2,376,642
Revenues Collected - Irrigation Usage	\$ 41,881	\$ 38,612	\$ 38,484
Revenues Collected - Wholesale	\$ 54,774	\$ 50,499	\$ 50,331
Total Collected Revenues	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251
Revenue Requirements	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251
Surplus/(Deficit)	\$ -	\$ -	\$ -

Schedule 25 - Water Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units	0 - 3	Over 100 Units
SF Residential	33%	84%	16%	47%	4%
MF Residential	9%	36%	64%	13%	16%
Commercial	3%	13%	87%	5%	53%
Industrial	0%	0%	100%	0%	98%
Municipal	2%	9%	91%	3%	60%
MF Residential (Units)	52%	95%	5%		

User Defined	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Monthly Meter Charge		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Charge per Equivalent	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95
Usage Charges		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<u>Capital Related Rate</u>		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$ 2.78	\$ 2.78	\$ 2.78	\$ 2.84	\$ 2.89	\$ 2.98	\$ 3.07	\$ 3.16	\$ 3.26	\$ 3.35	\$ 3.45
<u>Operating Related Rate</u>		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Tier 1 (0 - 10 Units)		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.40	\$ 1.43	\$ 1.47	\$ 1.51	\$ 1.56	\$ 1.60	\$ 1.65	\$ 1.70
Tier 2 (Over 10 Units)		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$ 2.22	\$ 2.22	\$ 2.22	\$ 2.26	\$ 2.31	\$ 2.38	\$ 2.45	\$ 2.52	\$ 2.60	\$ 2.68	\$ 2.76
Irrigation Usage		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$ 2.22	\$ 2.22	\$ 2.22	\$ 2.26	\$ 2.31	\$ 2.38	\$ 2.45	\$ 2.52	\$ 2.60	\$ 2.68	\$ 2.76
<u>Other Districts - Wholesale</u>		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unit Rate per Unit	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Revenues Collected - Meter Charge	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998
Revenues Collected - Capital Related	\$ 4,351,364	\$ 4,338,402	\$ 4,419,529	\$ 4,501,142	\$ 4,629,160	\$ 4,761,603	\$ 4,897,818	\$ 5,037,913	\$ 5,181,998	\$ 5,330,188	\$ 5,482,718
Revenues Collected - Tier 1	\$ 655,309	\$ 653,356	\$ 665,574	\$ 677,865	\$ 697,144	\$ 717,090	\$ 737,604	\$ 758,702	\$ 780,401	\$ 802,718	\$ 825,629
Revenues Collected - Tier 2	\$ 2,374,495	\$ 2,367,421	\$ 2,411,692	\$ 2,456,227	\$ 2,526,085	\$ 2,598,358	\$ 2,672,689	\$ 2,749,137	\$ 2,827,763	\$ 2,908,629	\$ 2,991,998
Revenues Collected - Irrigation Usage	\$ 38,449	\$ 38,334	\$ 39,051	\$ 39,772	\$ 40,904	\$ 42,074	\$ 43,277	\$ 44,515	\$ 45,788	\$ 47,098	\$ 48,449
Revenues Collected - Wholesale	\$ 50,286	\$ 50,136	\$ 50,072	\$ 49,997	\$ 49,921	\$ 49,854	\$ 49,786	\$ 49,719	\$ 49,651	\$ 49,583	\$ 49,515
Total Collected Revenues	\$ 8,183,901	\$ 8,161,648	\$ 8,299,917	\$ 8,439,001	\$ 8,657,213	\$ 8,882,976	\$ 9,115,172	\$ 9,353,984	\$ 9,599,601	\$ 9,852,215	\$ 10,104,998
Revenue Requirements	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251	\$ 8,311,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357	\$ 9,697,357
Surplus/(Deficit)	\$ (730,487)	\$ (56,996)	\$ 108,665	\$ (392,144)	\$ (279,499)	\$ (154,687)	\$ (37,806)	\$ 42,449	\$ 151,228	\$ 284,858	\$ 407,641

Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers

User Defined	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Monthly Meter Charge		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Charge per Equivalent	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95
Usage Charges		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<u>Capital Related Rate</u>		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$ 2.78	\$ 2.78	\$ 2.78	\$ 2.84	\$ 2.89	\$ 2.98	\$ 3.07	\$ 3.16	\$ 3.26	\$ 3.35	\$ 3.45
<u>Operating Related Rate</u>		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Tier 1 (0 - 10 Units)	35%										
Unit Rate per Unit	\$ 1.00	\$ 1.39	\$ 1.39	\$ 1.42	\$ 1.45	\$ 1.49	\$ 1.54	\$ 1.59	\$ 1.63	\$ 1.68	\$ 1.73
Tier 2 (Over 10 Units)	65%										
Unit Rate per Unit	\$ 1.62	\$ 2.26	\$ 2.26	\$ 2.30	\$ 2.35	\$ 2.42	\$ 2.49	\$ 2.57	\$ 2.65	\$ 2.73	\$ 2.81
Irrigation Usage		0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$ 1.62	\$ 2.26	\$ 2.26	\$ 2.30	\$ 2.35	\$ 2.42	\$ 2.49	\$ 2.57	\$ 2.65	\$ 2.73	\$ 2.81
<u>Other Districts - Wholesale</u>		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unit Rate per Unit	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Revenues Collected - Meter Charge	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998	\$ 713,998
Revenues Collected - Capital Related	\$ 4,351,364	\$ 4,338,402	\$ 4,419,529	\$ 4,501,142	\$ 4,629,160	\$ 4,761,603	\$ 4,897,818	\$ 5,037,913	\$ 5,181,998	\$ 5,330,188	\$ 5,482,718
Revenues Collected - Tier 1	\$ 755,506	\$ 753,256	\$ 767,341	\$ 781,511	\$ 803,739	\$ 826,734	\$ 850,384	\$ 874,708	\$ 899,725	\$ 925,455	\$ 951,898
Revenues Collected - Tier 2	\$ 2,273,609	\$ 2,266,836	\$ 2,309,226	\$ 2,351,869	\$ 2,418,759	\$ 2,487,961	\$ 2,559,134	\$ 2,632,334	\$ 2,707,620	\$ 2,785,049	\$ 2,864,629
Revenues Collected - Irrigation Usage	\$ 39,137	\$ 39,020	\$ 39,750	\$ 40,484	\$ 41,635	\$ 42,827	\$ 44,052	\$ 45,312	\$ 46,608	\$ 47,940	\$ 49,315
Revenues Collected - Wholesale	\$ 50,286	\$ 50,136	\$ 50,072	\$ 49,997	\$ 49,921	\$ 49,854	\$ 49,786	\$ 49,719	\$ 49,651	\$ 49,583	\$ 49,515
Total Collected Revenues	\$ 8,183,901	\$ 8,161,648	\$ 8,299,917	\$ 8,439,001	\$ 8,657,213	\$ 8,882,976	\$ 9,115,172	\$ 9,353,984	\$ 9,599,601	\$ 9,852,215	\$ 10,104,998
Revenue Requirements	\$ 8,914,388	\$ 8,218,644	\$ 8,191,251	\$ 8,311,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357	\$ 9,697,357
Surplus/(Deficit)	\$ (730,487)	\$ (56,996)	\$ 108,665	\$ (392,144)	\$ (279,499)	\$ (154,687)	\$ (37,806)	\$ 42,449	\$ 151,228	\$ 284,858	\$ 407,641

Schedule 25 - Water Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units	0 - 3	Over 100 Units
SF Residential	33%	84%	16%	47%	4%
MF Residential	9%	36%	64%	13%	16%
Commercial	3%	13%	87%	5%	53%
Industrial	0%	0%	100%	0%	98%
Municipal	2%	9%	91%	3%	60%
MF Residential (Units)	52%	95%	5%		

Alternative 2: Increased Fixed Charges

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Monthly Meter Charge												
Charge per Equivalent	\$	4.95	\$ 4.95	\$ 5.75	\$ 6.44	\$ 7.20	\$ 8.01	\$ 8.85	\$ 9.73	\$ 10.65	\$ 11.61	
Usage Charges												
<u>Capital Related Rate</u>												
Unit Rate per Unit	\$	2.61	\$ 2.42	\$ 2.36	\$ 2.50	\$ 2.50	\$ 2.49	\$ 2.47	\$ 2.46	\$ 2.44	\$ 2.40	
<u>Operating Related Rate</u>												
Tier 1 (0 - 10 Units)	1.00	\$	1.49	\$ 1.62	\$ 1.68	\$ 1.60	\$ 1.66	\$ 1.72	\$ 1.79	\$ 1.85	\$ 1.92	\$ 2.00
Tier 2 (Over 10 Units)	1.62	\$	2.42	\$ 2.63	\$ 2.72	\$ 2.59	\$ 2.69	\$ 2.78	\$ 2.89	\$ 2.99	\$ 3.11	\$ 3.24
Irrigation Usage	1.62	\$	2.42	\$ 2.63	\$ 2.72	\$ 2.59	\$ 2.69	\$ 2.78	\$ 2.89	\$ 2.99	\$ 3.11	\$ 3.24
<u>Other Districts - Wholesale</u>												
Unit Rate per Unit	\$	0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	
Revenues Collected - Meter Charge	\$	713,998	\$ 713,957	\$ 829,992	\$ 928,290	\$ 1,038,866	\$ 1,154,787	\$ 1,276,124	\$ 1,403,098	\$ 1,535,936	\$ 1,674,876	
Revenues Collected - Capital Related	\$	4,081,109	\$ 3,775,014	\$ 3,673,781	\$ 3,895,024	\$ 3,884,327	\$ 3,863,706	\$ 3,829,301	\$ 3,810,594	\$ 3,770,056	\$ 3,707,844	
Revenues Collected - Tier 1	\$	713,029	\$ 773,692	\$ 800,075	\$ 761,550	\$ 786,839	\$ 814,718	\$ 845,757	\$ 873,653	\$ 906,412	\$ 943,992	
Revenues Collected - Tier 2	\$	2,583,643	\$ 2,803,454	\$ 2,899,054	\$ 2,759,458	\$ 2,851,094	\$ 2,952,110	\$ 3,064,581	\$ 3,165,661	\$ 3,284,363	\$ 3,420,532	
Revenues Collected - Irrigation Usage	\$	41,836	\$ 45,395	\$ 46,943	\$ 44,682	\$ 46,166	\$ 47,802	\$ 49,623	\$ 51,260	\$ 53,182	\$ 55,387	
Revenues Collected - Wholesale	\$	50,286	\$ 50,136	\$ 50,072	\$ 49,997	\$ 49,921	\$ 49,854	\$ 49,786	\$ 49,719	\$ 49,651	\$ 49,583	
Total Collected Revenues	\$	8,183,901	\$ 8,161,648	\$ 8,299,917	\$ 8,439,001	\$ 8,657,213	\$ 8,882,976	\$ 9,115,172	\$ 9,353,984	\$ 9,599,601	\$ 9,852,215	
Revenue Requirements	\$	8,914,388	\$ 8,218,644	\$ 8,191,251	\$ 8,831,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357	
Surplus/(Deficit)	\$	(730,487)	\$ (56,996)	\$ 108,665	\$ (392,144)	\$ (279,499)	\$ (154,687)	\$ (37,806)	\$ 42,449	\$ 151,228	\$ 284,858	

Alternative 3: Additional Lifeline Tier

	0 - 3 Units										
SF Residential			185,711	185,474	185,196	184,915	184,666	184,416	184,166	183,916	183,665
MF Residential			26,399	26,365	26,325	26,285	26,250	26,214	26,179	26,143	26,108
Commercial			27,246	27,211	27,170	27,129	27,093	27,056	27,019	26,983	26,946
Industrial			259	258	258	258	257	257	256	256	256
Municipal			1,097	1,095	1,094	1,092	1,090	1,089	1,087	1,086	1,084
			240,711	240,404	240,043	239,679	239,356	239,032	238,708	238,384	238,059
Monthly Meter Charge											
Charge per Equivalent	\$	4.95	\$ 5.75	\$ 6.44	\$ 7.20	\$ 8.01	\$ 8.85	\$ 9.73	\$ 10.65	\$ 11.61	
Usage Charges											
<u>Capital Related Rate</u>											
Unit Rate per Unit	\$	2.42	\$ 2.36	\$ 2.50	\$ 2.50	\$ 2.49	\$ 2.47	\$ 2.46	\$ 2.44	\$ 2.40	
<u>Operating Related Rate</u>											
Tier 1 (0 - 3 Units)	0.5000	\$	1.334	\$ 1.38	\$ 1.32	\$ 1.36	\$ 1.41	\$ 1.47	\$ 1.52	\$ 1.58	\$ 1.65
Tier 2 (3 - 10 Units)	0.6489	\$	1.732	\$ 1.79	\$ 1.71	\$ 1.77	\$ 1.83	\$ 1.91	\$ 1.97	\$ 2.05	\$ 2.14
Tier 3 (Over 10 Units)	1.0000	\$	2.669	\$ 2.76	\$ 2.63	\$ 2.73	\$ 2.83	\$ 2.94	\$ 3.04	\$ 3.16	\$ 3.29
Irrigation Usage	1.0000	\$	2.669	\$ 2.76	\$ 2.63	\$ 2.73	\$ 2.83	\$ 2.94	\$ 3.04	\$ 3.16	\$ 3.29
<u>Other Districts - Wholesale</u>											
Unit Rate per Unit	\$	0.810	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Revenues Collected - Meter Charge	\$	713,957	\$ 829,992	\$ 928,290	\$ 1,038,866	\$ 1,154,787	\$ 1,276,124	\$ 1,403,098	\$ 1,535,936	\$ 1,674,876	
Revenues Collected - Capital Related	\$	3,775,014	\$ 3,673,781	\$ 3,895,024	\$ 3,884,327	\$ 3,863,706	\$ 3,829,301	\$ 3,810,594	\$ 3,770,056	\$ 3,707,844	
Revenues Collected - Tier 1	\$	321,222	\$ 332,175	\$ 316,180	\$ 326,680	\$ 338,255	\$ 351,142	\$ 362,723	\$ 376,324	\$ 391,927	
Revenues Collected - Tier 2	\$	409,058	\$ 423,007	\$ 402,638	\$ 416,009	\$ 430,749	\$ 447,160	\$ 461,909	\$ 479,229	\$ 499,097	
Revenues Collected - Tier 3	\$	2,846,175	\$ 2,943,231	\$ 2,801,508	\$ 2,894,540	\$ 2,997,096	\$ 3,111,280	\$ 3,213,901	\$ 3,334,412	\$ 3,472,655	
Revenues Collected - Irrigation Usage	\$	46,087	\$ 47,658	\$ 45,363	\$ 46,870	\$ 48,530	\$ 50,379	\$ 52,041	\$ 53,992	\$ 56,231	
Revenues Collected - Wholesale	\$	50,136	\$ 50,072	\$ 49,997	\$ 49,921	\$ 49,854	\$ 49,786	\$ 49,719	\$ 49,651	\$ 49,583	
Total Collected Revenues	\$	8,161,648	\$ 8,299,917	\$ 8,439,001	\$ 8,657,213	\$ 8,882,976	\$ 9,115,172	\$ 9,353,984	\$ 9,599,601	\$ 9,852,215	
Revenue Requirements	\$	8,218,644	\$ 8,191,251	\$ 8,831,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357	
Surplus/(Deficit)	\$	(56,996)	\$ 108,665	\$ (392,144)	\$ (279,499)	\$ (154,687)	\$ (37,806)	\$ 42,449	\$ 151,228	\$ 284,858	

Schedule 25 - Water Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units	0 - 3	Over 100 Units
SF Residential	33%	84%	16%	47%	4%
MF Residential	9%	36%	64%	13%	16%
Commercial	3%	13%	87%	5%	53%
Industrial	0%	0%	100%	0%	98%
Municipal	2%	9%	91%	3%	60%
MF Residential (Units)	52%	95%	5%		

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
4 tiers											
0 - 3 Units			240,711	240,404	240,043	239,679	239,356	239,032	238,708	238,384	238,059
3 - 10 Units			236,192	235,891	235,536	235,179	234,862	234,544	234,227	233,908	233,590
10 - 100 Units			347,016	346,574	346,052	345,529	345,063	344,596	344,129	343,661	343,193
Over 100 Units			719,390	718,473	717,393	716,307	715,341	714,373	713,405	712,435	711,465
			1,543,308	1,541,341	1,539,024	1,536,695	1,534,622	1,532,546	1,530,468	1,528,389	1,526,307
Monthly Meter Charge											
Charge per Equivalent		\$ 4.95	\$ 5.75	\$ 6.44	\$ 7.20	\$ 8.01	\$ 8.85	\$ 9.73	\$ 10.65	\$ 11.61	
Usage Charges											
<u>Capital Related Rate</u>											
Unit Rate per Unit		\$ 2.42	\$ 2.36	\$ 2.50	\$ 2.50	\$ 2.49	\$ 2.47	\$ 2.46	\$ 2.44	\$ 2.40	
<u>Operating Related Rate</u>											
Tier 1 (0 - 3 Units)	0.2500	\$ 0.65	\$ 0.68	\$ 0.64	\$ 0.67	\$ 0.69	\$ 0.72	\$ 0.74	\$ 0.77	\$ 0.80	
Tier 2 (3 - 10 Units)	0.6600	\$ 1.72	\$ 1.78	\$ 1.70	\$ 1.76	\$ 1.82	\$ 1.90	\$ 1.96	\$ 2.04	\$ 2.12	
Tier 3 (10 - 100 Units)	1.0000	\$ 2.61	\$ 2.70	\$ 2.58	\$ 2.67	\$ 2.76	\$ 2.87	\$ 2.97	\$ 3.09	\$ 3.22	
Tier 4 (Over 100 Units)	1.1200	\$ 2.92	\$ 3.03	\$ 2.88	\$ 2.99	\$ 3.10	\$ 3.22	\$ 3.33	\$ 3.46	\$ 3.61	
Irrigation Usage	1.1200	\$ 2.92	\$ 3.03	\$ 2.88	\$ 2.99	\$ 3.10	\$ 3.22	\$ 3.33	\$ 3.46	\$ 3.61	
<u>Other Districts - Wholesale</u>											
Unit Rate per Unit		\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Revenues Collected - Meter Charge		\$ 713,957	\$ 829,992	\$ 928,290	\$ 1,038,866	\$ 1,154,787	\$ 1,276,124	\$ 1,403,098	\$ 1,535,936	\$ 1,674,876	
Revenues Collected - Capital Related		\$ 3,775,014	\$ 3,673,781	\$ 3,895,024	\$ 3,884,327	\$ 3,863,706	\$ 3,829,301	\$ 3,810,594	\$ 3,770,056	\$ 3,707,844	
Revenues Collected - Tier 1		\$ 157,042	\$ 162,398	\$ 154,578	\$ 159,711	\$ 165,370	\$ 171,670	\$ 177,332	\$ 183,982	\$ 191,609	
Revenues Collected - Tier 2		\$ 406,808	\$ 420,680	\$ 400,424	\$ 413,721	\$ 428,379	\$ 444,700	\$ 459,368	\$ 476,592	\$ 496,352	
Revenues Collected - Tier 3		\$ 905,587	\$ 936,469	\$ 891,375	\$ 920,976	\$ 953,607	\$ 989,938	\$ 1,022,589	\$ 1,060,933	\$ 1,104,919	
Revenues Collected - Tier 4		\$ 2,102,633	\$ 2,174,335	\$ 2,069,635	\$ 2,138,364	\$ 2,214,128	\$ 2,298,482	\$ 2,374,294	\$ 2,463,322	\$ 2,565,451	
Revenues Collected - Irrigation Usage		\$ 50,470	\$ 52,191	\$ 49,678	\$ 51,328	\$ 53,146	\$ 55,171	\$ 56,991	\$ 59,128	\$ 61,579	
Revenues Collected - Wholesale		\$ 50,136	\$ 50,072	\$ 49,997	\$ 49,921	\$ 49,854	\$ 49,786	\$ 49,719	\$ 49,651	\$ 49,583	
Total Collected Revenues		\$ 8,161,648	\$ 8,299,917	\$ 8,439,001	\$ 8,657,213	\$ 8,882,976	\$ 9,115,172	\$ 9,353,984	\$ 9,599,601	\$ 9,852,215	
Revenue Requirements		\$ 8,218,644	\$ 8,191,251	\$ 8,831,145	\$ 8,936,712	\$ 9,037,663	\$ 9,152,978	\$ 9,311,535	\$ 9,448,373	\$ 9,567,357	
Surplus/(Deficit)		\$ (56,996)	\$ 108,665	\$ (392,144)	\$ (279,499)	\$ (154,687)	\$ (37,806)	\$ 42,449	\$ 151,228	\$ 284,858	
		\$ 1,565,239.00	\$ 0.06								
		\$ 1,665,239	1.063888007								
		\$ 100,000									

Schedule 26 - Sewer Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units	0 - 3 Units	Over 100 Units
SF Residential	37%	90%	10%	52%	3%
MF Residential	9%	36%	64%	13%	16%
Commercial	4%	14%	86%	5%	51%
Industrial	0%	0%	100%	0%	98%
Municipal	3%	13%	87%	5%	47%
Rye	1%	4%	96%	1%	63%
MF Residential (Units)	51%	95%	5%		

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements		\$ 10,266,437	\$ 12,354,608	\$ 12,948,669	\$ 15,443,834	\$ 17,171,750	\$ 17,969,110	\$ 18,144,989	\$ 18,409,477	\$ 18,595,186	\$ 18,697,630
Capital Related		44%	50%	50%	56%	58%	58%	57%	55%	53%	51%
Operating Related		56%	50%	40%	29%	22%	22%	23%	24%	25%	27%
Monthly Service Charge Related		0%	0%	10%	15%	20%	20%	20%	21%	21%	22%
# of Equivalents		8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978
Total Usage											
SF Residential		270,374	269,568	269,225	268,820	268,413	268,051	267,688	267,325	266,962	266,598
MF Residential		193,506	192,930	192,684	192,394	192,103	191,844	191,585	191,325	191,065	190,805
Commercial		375,917	374,797	374,319	373,757	373,191	372,688	372,184	371,679	371,174	370,668
Industrial		266,978	266,183	265,843	265,444	265,042	264,684	264,326	263,968	263,609	263,250
Municipal		16,441	16,392	16,371	16,347	16,322	16,300	16,278	16,256	16,234	16,211
Rye		3,851	3,840	3,835	3,829	3,823	3,818	3,813	3,808	3,802	3,797
New Castle		36,678	36,569	36,522	36,467	36,412	36,363	36,314	36,264	36,215	36,166
Total		1,163,745	1,160,278	1,158,799	1,157,057	1,155,306	1,153,747	1,152,187	1,150,625	1,149,061	1,147,496
0 - 10 Units											
SF Residential		243,391	242,666	242,357	241,993	241,626	241,301	240,974	240,647	240,320	239,993
MF Residential		70,244	70,035	69,946	69,841	69,735	69,641	69,547	69,452	69,358	69,263
Commercial		51,949	51,794	51,728	51,650	51,572	51,502	51,433	51,363	51,293	51,223
Industrial		681	679	678	676	675	674	673	672	671	670
Municipal		2,161	2,154	2,152	2,148	2,145	2,142	2,139	2,136	2,133	2,131
Rye		142	142	142	141	141	141	141	141	140	140
Total		368,569	367,471	367,002	366,450	365,896	365,402	364,908	364,413	363,918	363,422

Alternative 1: Current Rate Structure

	Break-even											
Usage Charges												
Capital Related Rate												
Unit Rate per Unit	\$	4.00	\$ 3.47	\$ 4.19	\$ 4.40	\$ 5.26	\$ 5.85	\$ 6.13	\$ 6.20	\$ 6.30	\$ 6.37	\$ 6.42
Tier 1 (0 - 10 Units)												
Unit Rate per Unit	1.39	\$ 5.54	\$ 4.81	\$ 5.81	\$ 6.09	\$ 7.28	\$ 8.11	\$ 8.49	\$ 8.59	\$ 8.72	\$ 8.82	\$ 8.89
Tier 2 (Over 10 Units)												
Unit Rate per Unit	1.62	\$ 6.49	\$ 5.64	\$ 6.80	\$ 7.14	\$ 8.53	\$ 9.50	\$ 9.95	\$ 10.06	\$ 10.22	\$ 10.34	\$ 10.41
New Castle												
Unit Rate per Unit	1.39	\$ 5.54	\$ 4.81	\$ 5.81	\$ 6.09	\$ 7.28	\$ 8.11	\$ 8.49	\$ 8.59	\$ 8.72	\$ 8.82	\$ 8.89
Revenues Collected - Capital Related		\$ 4,042,229	\$ 4,864,409	\$ 5,098,310	\$ 6,080,737	\$ 6,761,074	\$ 7,075,020	\$ 7,144,269	\$ 7,248,407	\$ 7,321,527	\$ 7,361,862	
Revenues Collected - Tier 1		\$ 1,773,092	\$ 2,133,735	\$ 2,236,333	\$ 2,667,267	\$ 2,965,692	\$ 3,103,402	\$ 3,133,777	\$ 3,179,456	\$ 3,211,530	\$ 3,229,223	
Revenues Collected - Tier 2		\$ 4,274,668	\$ 5,144,126	\$ 5,391,477	\$ 6,430,397	\$ 7,145,855	\$ 7,481,854	\$ 7,555,085	\$ 7,665,211	\$ 7,742,535	\$ 7,785,190	
Revenues Collected - New Castle		\$ 176,449	\$ 212,338	\$ 222,548	\$ 265,432	\$ 295,130	\$ 308,834	\$ 311,857	\$ 316,403	\$ 319,594	\$ 321,355	
Total Collected Revenues		\$ 10,266,437	\$ 12,354,608	\$ 12,948,669	\$ 15,443,834	\$ 17,171,750	\$ 17,969,110	\$ 18,144,989	\$ 18,409,477	\$ 18,595,186	\$ 18,697,630	
Revenue Requirements		\$ 10,266,437	\$ 12,354,608	\$ 12,948,669	\$ 15,443,834	\$ 17,171,750	\$ 17,969,110	\$ 18,144,989	\$ 18,409,477	\$ 18,595,186	\$ 18,697,630	
Surplus/(Deficit)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

User Defined

	Usage Charges											
Capital Related Rate												
Unit Rate per Unit	\$	4.00	\$ 4.48	\$ 4.70	\$ 4.94	\$ 5.19	\$ 5.39	\$ 5.61	\$ 5.83	\$ 6.07	\$ 6.31	\$ 6.56
Operating Related Rate												
Tier 1 (0 - 10 Units)												
Unit Rate per Unit	\$	5.54	\$ 6.20	\$ 6.51	\$ 6.83	\$ 7.18	\$ 7.46	\$ 7.76	\$ 8.07	\$ 8.39	\$ 8.73	\$ 9.08
Tier 2 (Over 10 Units)												
Unit Rate per Unit	\$	6.49	\$ 7.27	\$ 7.63	\$ 8.01	\$ 8.41	\$ 8.75	\$ 9.10	\$ 9.47	\$ 9.84	\$ 10.24	\$ 10.65
New Castle												
Unit Rate per Unit	\$	5.54	\$ 6.20	\$ 6.51	\$ 6.83	\$ 7.18	\$ 7.46	\$ 7.76	\$ 8.07	\$ 8.39	\$ 8.73	\$ 9.08
Revenues Collected - Capital Related		\$ 5,213,578	\$ 5,457,949	\$ 5,723,541	\$ 6,000,683	\$ 6,231,266	\$ 6,471,774	\$ 6,721,542	\$ 6,980,926	\$ 7,250,297	\$ 7,530,038	
Revenues Collected - Tier 1		\$ 2,286,895	\$ 2,391,806	\$ 2,508,195	\$ 2,629,645	\$ 2,730,692	\$ 2,836,089	\$ 2,945,543	\$ 3,059,212	\$ 3,177,257	\$ 3,299,846	
Revenues Collected - Tier 2		\$ 5,513,373	\$ 5,771,796	\$ 6,052,661	\$ 6,345,739	\$ 6,589,581	\$ 6,843,919	\$ 7,108,050	\$ 7,382,349	\$ 7,667,209	\$ 7,963,036	
Revenues Collected - New Castle		\$ 227,580	\$ 238,020	\$ 249,602	\$ 261,688	\$ 271,744	\$ 282,233	\$ 293,125	\$ 304,437	\$ 316,184	\$ 328,383	
Total Collected Revenues		\$ 13,241,425	\$ 13,859,571	\$ 14,534,000	\$ 15,237,755	\$ 15,823,283	\$ 16,434,014	\$ 17,068,260	\$ 17,726,924	\$ 18,410,947	\$ 19,121,303	
Revenue Requirements		\$ 10,266,437	\$ 12,354,608	\$ 12,948,669	\$ 15,443,834	\$ 17,171,750	\$ 17,969,110	\$ 18,144,989	\$ 18,409,477	\$ 18,595,186	\$ 18,697,630	
Surplus/(Deficit)		\$ 2,974,988	\$ 1,504,963	\$ 1,585,332	\$ (206,078)	\$ (1,348,467)	\$ (1,535,095)	\$ (1,076,729)	\$ (682,553)	\$ (184,239)	\$ 423,673	

Schedule 26 - Sewer Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units	0 - 3 Units	Over 100 Units
SF Residential	37%	90%	10%	52%	3%
MF Residential	9%	36%	64%	13%	16%
Commercial	4%	14%	86%	5%	51%
Industrial	0%	0%	100%	0%	98%
Municipal	3%	13%	87%	5%	47%
Rye	1%	4%	96%	1%	63%
MF Residential (Units)	51%	95%	5%		

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
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Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers

Usage Charges

Capital Related Rate

Unit Rate per Unit	\$	4.48	\$	4.70	\$	4.94	\$	5.19	\$	5.39	\$	5.61	\$	5.83	\$	6.07	\$	6.31	\$	6.56
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Operating Related Rate

Tier 1 (0 - 10 Units)	35%																				
Unit Rate per Unit	1.00	\$	6.23	\$	6.54	\$	6.86	\$	7.21	\$	7.49	\$	7.79	\$	8.11	\$	8.43	\$	8.77	\$	9.12

Tier 1 (0 - 10 Units)

Unit Rate per Unit	65%	\$	7.29	\$	7.66	\$	8.04	\$	8.44	\$	8.78	\$	9.13	\$	9.49	\$	9.87	\$	10.27	\$	10.68
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New Castle

Unit Rate per Unit	1.00	\$	6.23	\$	6.54	\$	6.86	\$	7.21	\$	7.49	\$	7.79	\$	8.11	\$	8.43	\$	8.77	\$	9.12
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Revenues Collected - Capital Related	\$	5,213,578	\$	5,457,949	\$	5,723,541	\$	6,000,683	\$	6,231,266	\$	6,471,774	\$	6,721,542	\$	6,980,926	\$	7,250,297	\$	7,530,038
Revenues Collected - Tier 1	\$	2,456,061	\$	2,570,415	\$	2,695,496	\$	2,826,015	\$	2,934,608	\$	3,047,875	\$	3,165,503	\$	3,287,660	\$	3,414,520	\$	3,546,263
Revenues Collected - Tier 2	\$	5,343,422	\$	5,592,211	\$	5,864,337	\$	6,148,295	\$	6,384,551	\$	6,630,975	\$	6,886,887	\$	7,152,652	\$	7,428,649	\$	7,715,272
Revenues Collected - New Castle Usage	\$	228,364	\$	238,996	\$	250,626	\$	262,762	\$	272,859	\$	283,390	\$	294,327	\$	305,685	\$	317,481	\$	329,730
Total Collected Revenues	\$	13,241,425	\$	13,859,571	\$	14,534,000	\$	15,237,755	\$	15,823,283	\$	16,434,014	\$	17,068,260	\$	17,726,924	\$	18,410,947	\$	19,121,303
Revenue Requirements	\$	10,266,437	\$	12,354,608	\$	12,948,669	\$	15,443,834	\$	17,171,750	\$	17,969,110	\$	18,144,989	\$	18,409,477	\$	18,595,186	\$	18,697,630
Surplus/(Deficit)	\$	2,974,988	\$	1,504,963	\$	1,585,332	\$	(206,078)	\$	(1,348,467)	\$	(1,535,095)	\$	(1,076,729)	\$	(682,553)	\$	(184,239)	\$	423,673

Alternative 2: Increased Fixed Charges

Monthly Meter Charge

Charge per Equivalent	\$	-	\$	-	\$	13.49	\$	21.21	\$	29.37	\$	29.82	\$	31.69	\$	33.97	\$	36.05	\$	39.01
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Usage Charges

Capital Related Rate

Unit Rate per Unit	\$	4.98	\$	5.93	\$	6.33	\$	7.38	\$	8.00	\$	8.31	\$	8.43	\$	8.47	\$	8.57	\$	8.49
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Operating Related Rate

Tier 1 (0 - 10 Units)	1.00	\$	5.76	\$	5.41	\$	4.46	\$	3.43	\$	2.66	\$	2.83	\$	3.08	\$	3.37	\$	3.66	\$	4.06
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Tier 2 (Over 10 Units)

Unit Rate per Unit	1.17	\$	6.75	\$	6.34	\$	5.23	\$	4.02	\$	3.12	\$	3.31	\$	3.60	\$	3.95	\$	4.29	\$	4.75
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New Castle

Unit Rate per Unit	1.00	\$	5.76	\$	5.41	\$	4.46	\$	3.43	\$	2.66	\$	2.83	\$	3.08	\$	3.37	\$	3.66	\$	4.06
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Revenues Collected - Meter Charge	\$	-	\$	-	\$	1,453,400	\$	2,285,663	\$	3,164,657	\$	3,212,594	\$	3,414,666	\$	3,660,195	\$	3,883,995	\$	4,203,288
Revenues Collected - Capital Related	\$	5,789,746	\$	6,882,444	\$	7,332,468	\$	8,536,112	\$	9,241,062	\$	9,591,985	\$	9,712,504	\$	9,750,540	\$	9,846,947	\$	9,742,286
Revenues Collected - Tier 1	\$	2,122,761	\$	1,987,576	\$	1,637,472	\$	1,257,981	\$	973,562	\$	1,033,918	\$	1,122,699	\$	1,229,554	\$	1,333,194	\$	1,474,411
Revenues Collected - Tier 2	\$	5,117,671	\$	4,791,758	\$	3,947,708	\$	3,032,811	\$	2,347,119	\$	2,492,627	\$	2,706,666	\$	2,964,277	\$	3,214,139	\$	3,554,593
Revenues Collected - New Castle Usage	\$	211,246	\$	197,793	\$	162,953	\$	125,188	\$	96,884	\$	102,890	\$	111,725	\$	122,359	\$	132,672	\$	146,726
Total Collected Revenues	\$	13,241,425	\$	13,859,571	\$	14,534,000	\$	15,237,755	\$	15,823,283	\$	16,434,014	\$	17,068,260	\$	17,726,924	\$	18,410,947	\$	19,121,303
Revenue Requirements	\$	10,266,437	\$	12,354,608	\$	12,948,669	\$	15,443,834	\$	17,171,750	\$	17,969,110	\$	18,144,989	\$	18,409,477	\$	18,595,186	\$	18,697,630
Surplus/(Deficit)	\$	2,974,988	\$	1,504,963	\$	1,585,332	\$	(206,078)	\$	(1,348,467)	\$	(1,535,095)	\$	(1,076,729)	\$	(682,553)	\$	(184,239)	\$	423,673

Alternative 3: Additional Lifetime Tier

0 - 3 Units

SF Residential	141,173	140,752	140,573	140,361	140,149	139,960	139,771	139,581	139,391	139,202
MF Residential	25,837	25,760	25,727	25,688	25,649	25,615	25,580	25,545	25,511	25,476
Commercial	20,164	20,104	20,078	20,048	20,017	19,990	19,963	19,936	19,909	19,882
Industrial	207	206	206	206	205	205	205	205	204	204
Municipal	761	759	758	757	756	755	754	753	752	751
Rye	43	43	42	42	42	42	42	42	42	42
	188,184	187,623	187,384	187,103	186,819	186,567	186,315	186,062	185,810	185,556

Schedule 26 - Sewer Rate Projections

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Units	0 - 3 Units	Over 100 Units
SF Residential	37%	90%	10%	52%	3%
MF Residential	9%	36%	64%	13%	16%
Commercial	4%	14%	86%	5%	51%
Industrial	0%	0%	100%	0%	98%
Municipal	3%	13%	87%	5%	47%
Rye	1%	4%	96%	1%	63%
MF Residential (Units)	51%	95%	5%		

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023										
Monthly Meter Charge																					
Charge per Equivalent	\$	-	\$	13.49	\$	21.21	\$	29.37	\$	29.82	\$	31.69	\$	33.97	\$	36.05	\$	39.01			
Usage Charges																					
<u>Capital Related Rate</u>																					
Unit Rate per Unit	\$	4.98	\$	5.93	\$	6.33	\$	7.38	\$	8.00	\$	8.31	\$	8.43	\$	8.47	\$	8.57	\$	8.49	
<u>Operating Related Rate</u>																					
Tier 1 (0 - 3 Units)																					
Unit Rate per Unit	0.50	\$	3.58	\$	3.36	\$	2.77	\$	2.13	\$	1.65	\$	1.76	\$	1.91	\$	2.10	\$	2.28	\$	2.52
Tier 2 (3 - 10 Units)																					
Unit Rate per Unit	0.87	\$	6.20	\$	5.82	\$	4.80	\$	3.70	\$	2.87	\$	3.05	\$	3.31	\$	3.63	\$	3.94	\$	4.37
Tier 3 (Over 10 Units)																					
Unit Rate per Unit	1.00	\$	7.16	\$	6.73	\$	5.55	\$	4.27	\$	3.31	\$	3.52	\$	3.83	\$	4.20	\$	4.55	\$	5.04
New Castle																					
Unit Rate per Unit	0.87	\$	6.20	\$	5.82	\$	4.80	\$	3.70	\$	2.87	\$	3.05	\$	3.31	\$	3.63	\$	3.94	\$	4.37
Revenues Collected - Meter Charge	\$	-	\$	1,453,400	\$	2,285,663	\$	3,164,657	\$	3,212,594	\$	3,414,666	\$	3,660,195	\$	3,883,995	\$	4,203,288			
Revenues Collected - Capital Related	\$	5,789,746	\$	6,882,444	\$	7,332,468	\$	8,536,112	\$	9,241,062	\$	9,591,985	\$	9,712,504	\$	9,750,540	\$	9,846,947	\$	9,742,286	
Revenues Collected - Tier 1	\$	673,796	\$	630,886	\$	519,758	\$	399,302	\$	309,023	\$	328,181	\$	356,362	\$	390,279	\$	423,176	\$	468,000	
Revenues Collected - Tier 2	\$	1,118,765	\$	1,047,518	\$	863,002	\$	662,998	\$	513,100	\$	591,700	\$	648,016	\$	702,637	\$	772,063			
Revenues Collected - Tier 3	\$	5,431,636	\$	5,085,728	\$	4,189,897	\$	3,218,871	\$	2,491,112	\$	2,645,547	\$	2,872,717	\$	3,146,133	\$	3,411,323	\$	3,772,664	
Revenues Collected - New Castle Usage	\$	227,481	\$	212,994	\$	175,476	\$	134,809	\$	104,330	\$	110,798	\$	120,312	\$	131,762	\$	142,869	\$	158,002	
Total Collected Revenues	\$	13,241,425	\$	13,859,571	\$	14,534,000	\$	15,237,755	\$	15,823,283	\$	16,434,014	\$	17,068,260	\$	17,726,924	\$	18,410,947	\$	19,121,303	
Revenue Requirements	\$	10,266,437	\$	12,354,608	\$	12,948,669	\$	15,443,834	\$	17,171,750	\$	17,969,110	\$	18,144,989	\$	18,409,477	\$	18,595,186	\$	18,697,630	
Surplus/(Deficit)	\$	2,974,988	\$	1,504,963	\$	1,585,332	\$	(206,078)	\$	(1,348,467)	\$	(1,535,095)	\$	(1,076,729)	\$	(682,553)	\$	(184,239)	\$	423,673	

Alternative 4: 4 Tier Rate Structure

0 - 3 Units			187,623	187,384	187,103	186,819	186,567	186,315	186,062	185,810	185,556									
3 - 10 Units			179,847	179,618	179,348	179,077	178,835	178,593	178,351	178,109	177,866									
10 - 100 Units			256,941	256,613	256,227	255,840	255,495	255,149	254,803	254,457	254,110									
Over 100 Units			499,298	498,662	497,912	497,158	496,488	495,816	495,144	494,471	493,798									
			936,086	934,893	933,487	932,075	930,817	929,558	928,298	927,037	925,774									
Monthly Meter Charge																				
Charge per Equivalent	\$	-	\$	13.49	\$	21.21	\$	29.37	\$	29.82	\$	31.69	\$	33.97	\$	36.05	\$	39.01		
Usage Charges																				
<u>Capital Related Rate</u>																				
Unit Rate per Unit	\$		\$	5.93	\$	6.33	\$	7.38	\$	8.00	\$	8.31	\$	8.43	\$	8.47	\$	8.57	\$	8.49
<u>Operating Related Rate</u>																				
Tier 1 (0 - 3 Units)																				
Unit Rate per Unit	0.30	\$	1.68	\$	1.39	\$	1.07	\$	0.83	\$	0.88	\$	0.96	\$	1.05	\$	1.14	\$	1.26	
Tier 2 (3 - 10 Units)																				
Unit Rate per Unit	0.65	\$	3.63	\$	2.99	\$	2.30	\$	1.79	\$	1.90	\$	2.06	\$	2.26	\$	2.46	\$	2.72	
Tier 3 (10 - 100 Units)																				
Unit Rate per Unit	1.00	\$	5.58	\$	4.60	\$	3.54	\$	2.74	\$	2.92	\$	3.17	\$	3.48	\$	3.78	\$	4.19	
Tier 4 (Over 100 Units)																				
Unit Rate per Unit	1.59	\$	8.90	\$	7.34	\$	5.65	\$	4.38	\$	4.65	\$	5.06	\$	5.55	\$	6.03	\$	6.67	
New Castle																				
Unit Rate per Unit	0.65	\$	3.63	\$	2.99	\$	2.30	\$	1.79	\$	1.90	\$	2.06	\$	2.26	\$	2.46	\$	2.72	
Revenues Collected - Meter Charge	\$	-	\$	1,453,400	\$	2,285,663	\$	3,164,657	\$	3,212,594	\$	3,414,666	\$	3,660,195	\$	3,883,995	\$	4,203,288		
Revenues Collected - Capital Related	\$	6,882,444	\$	7,332,468	\$	8,536,112	\$	9,241,062	\$	9,591,985	\$	9,712,504	\$	9,750,540	\$	9,846,947	\$	9,742,286		
Revenues Collected - Tier 1	\$	315,207	\$	259,685	\$	199,502	\$	154,396	\$	163,968	\$	178,048	\$	194,994	\$	211,430	\$	233,825		
Revenues Collected - Tier 2	\$	652,846	\$	537,849	\$	413,201	\$	319,779	\$	339,604	\$	368,765	\$	403,863	\$	437,905	\$	484,290		
Revenues Collected - Tier 3	\$	1,433,730	\$	1,181,184	\$	907,440	\$	702,275	\$	745,812	\$	809,854	\$	886,934	\$	961,694	\$	1,063,560		
Revenues Collected - Tier 4	\$	4,442,600	\$	3,660,053	\$	2,811,821	\$	2,176,092	\$	2,310,998	\$	2,509,441	\$	2,748,281	\$	2,979,936	\$	3,295,582		
Revenues Collected - New Castle Usage	\$	132,745	\$	109,362	\$	84,017	\$	65,021	\$	69,052	\$	74,982	\$	82,118	\$	89,040	\$	98,472		
Total Collected Revenues	\$	13,859,571	\$	14,534,000	\$	15,237,755	\$	15,823,283	\$	16,434,014	\$	17,068,260	\$	17,726,924	\$	18,410,947	\$	19,121,303		
Revenue Requirements	\$	12,354,608	\$	12,948,669	\$	15,443,834	\$	17,171,750	\$	17,969,110	\$	18,144,989	\$	18,409,477	\$	18,595,186	\$	18,697,630		
Surplus/(Deficit)	\$	1,504,963	\$	1,585,332	\$	(206,078)	\$	(1,348,467)	\$	(1,535,095)	\$	(1,076,729)	\$	(682,553)	\$	(184,239)	\$	423,673		

Schedule 27 - Water Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
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Alternative 1: Current Rate Structure

Break-Even Rates

Monthly Fixed Charge per ERU	\$4.95	\$5.39	\$4.97	\$4.95	\$5.34	\$5.40	\$5.47	\$5.54	\$5.63	\$5.71	\$5.79
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per unit billed	\$2.78	\$3.03	\$2.80	\$2.79	\$3.02	\$3.06	\$3.10	\$3.14	\$3.20	\$3.25	\$3.30
First 10 units billed per month	\$1.37	\$1.37	\$1.49	\$1.38	\$1.38	\$1.49	\$1.51	\$1.53	\$1.55	\$1.58	\$1.60
Total First tier Rate	\$4.15	\$4.40	\$4.29	\$4.17	\$4.39	\$4.54	\$4.60	\$4.67	\$4.75	\$4.83	\$4.90
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed	\$2.78	\$3.03	\$2.80	\$2.79	\$3.02	\$3.06	\$3.10	\$3.14	\$3.20	\$3.25	\$3.30
Over 10 units billed per month	\$2.22	\$2.42	\$2.24	\$2.23	\$2.41	\$2.44	\$2.47	\$2.51	\$2.55	\$2.60	\$2.63
Total Second Tier Rate	\$5.00	\$5.45	\$5.04	\$5.03	\$5.43	\$5.50	\$5.57	\$5.65	\$5.75	\$5.85	\$5.93
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed	\$2.78	\$3.03	\$2.80	\$2.79	\$3.02	\$3.06	\$3.10	\$3.14	\$3.20	\$3.25	\$3.30
Over 10 units billed per month	\$2.22	\$2.42	\$2.24	\$2.23	\$2.41	\$2.44	\$2.47	\$2.51	\$2.55	\$2.60	\$2.63
Total Irrigation Rate	\$5.00	\$5.45	\$5.04	\$5.03	\$5.43	\$5.50	\$5.57	\$5.65	\$5.75	\$5.85	\$5.93
Other Districts - Wholesale Rate (all units billed)	\$0.81	\$0.88	\$0.82	\$0.81	\$0.88	\$0.89	\$0.90	\$0.92	\$0.93	\$0.95	\$0.96

User-Defined Rates

Monthly Fixed Charge per ERU	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per Unit billed	\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	\$3.26	\$3.35	\$3.45	\$3.45
First 10 units billed per month	\$1.37	\$1.37	\$1.40	\$1.43	\$1.47	\$1.51	\$1.56	\$1.60	\$1.65	\$1.70	\$1.70
Total First tier Rate	\$4.15	\$4.15	\$4.23	\$4.32	\$4.45	\$4.58	\$4.72	\$4.86	\$5.01	\$5.16	\$5.16
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed	\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	\$3.26	\$3.35	\$3.45	\$3.45
Over 10 units billed per month	\$2.22	\$2.22	\$2.26	\$2.31	\$2.38	\$2.45	\$2.52	\$2.60	\$2.68	\$2.76	\$2.76
Total Second Tier Rate	\$5.00	\$5.00	\$5.10	\$5.20	\$5.36	\$5.52	\$5.68	\$5.85	\$6.03	\$6.21	\$6.21
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed	\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	\$3.26	\$3.35	\$3.45	\$3.45
Over 10 units billed per month	\$2.22	\$2.22	\$2.26	\$2.31	\$2.38	\$2.45	\$2.52	\$2.60	\$2.68	\$2.76	\$2.76
Total Irrigation Rate	\$5.00	\$5.00	\$5.10	\$5.20	\$5.36	\$5.52	\$5.68	\$5.85	\$6.03	\$6.21	\$6.21
Other Districts - Wholesale Rate (all units billed)	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81

CURRENT STRUCTURE WITH FINANCIAL PLAN INCREASES

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Average Residential Water Bill (5/8" - 500 c.f.)	\$25.70	\$25.70	\$25.70	\$26.12	\$26.54	\$27.19	\$27.85	\$28.54	\$29.25	\$29.98	\$30.73
% Change in Bill		0%	0%	2%	2%	2%	2%	2%	2%	2%	3%
Annual Average Residential Water Bill		\$308.40	\$308.40	\$313.38	\$318.46	\$326.23	\$334.24	\$342.48	\$350.97	\$359.72	\$368.73

Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers

Monthly Fixed Charge per ERU	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
Tier 1 (0 - 10 Units)											
Capital Related Rate, per Unit billed	\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	\$3.26	\$3.35	\$3.45	\$3.45
First 10 units billed per month	\$1.39	\$1.39	\$1.42	\$1.45	\$1.49	\$1.54	\$1.59	\$1.63	\$1.68	\$1.73	\$1.73
Total First tier Rate	\$4.17	\$4.17	\$4.26	\$4.34	\$4.47	\$4.61	\$4.75	\$4.89	\$5.03	\$5.19	\$5.19

Tier 1 (0 - 10 Units)

Schedule 27 - Water Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Capital Related Rate, per unit billed		\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	\$3.26	\$3.35	\$3.45
Over 10 units billed per month		\$2.26	\$2.26	\$2.30	\$2.35	\$2.42	\$2.49	\$2.57	\$2.65	\$2.73	\$2.81
Total Second Tier Rate		\$5.04	\$5.04	\$5.14	\$5.24	\$5.40	\$5.56	\$5.73	\$5.90	\$6.08	\$6.26
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed		\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	\$3.26	\$3.35	\$3.45
Over 10 units billed per month		\$2.26	\$2.26	\$2.30	\$2.35	\$2.42	\$2.49	\$2.57	\$2.65	\$2.73	\$2.81
Total Irrigation Rate		\$5.04	\$5.04	\$5.14	\$5.24	\$5.40	\$5.56	\$5.73	\$5.90	\$6.08	\$6.26
Other Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81
Average Residential Water Bill (5/8" - 500 c.f.)		\$25.82	\$25.82	\$26.24	\$26.67	\$27.32	\$27.99	\$28.68	\$29.39	\$30.12	\$30.88
Alternative 2: Increased Fixed Charges											
Monthly Fixed Charge per ERU		\$4.95	\$4.95	\$5.75	\$6.44	\$7.20	\$8.01	\$8.85	\$9.73	\$10.65	\$11.61
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per Unit billed		\$2.61	\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
First 10 units billed per month		\$1.49	\$1.62	\$1.68	\$1.60	\$1.66	\$1.72	\$1.79	\$1.85	\$1.92	\$2.00
Total First tier Rate		\$4.10	\$4.04	\$4.04	\$4.10	\$4.16	\$4.21	\$4.26	\$4.31	\$4.36	\$4.40
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed		\$2.61	\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
Over 10 units billed per month		\$2.42	\$2.63	\$2.72	\$2.59	\$2.69	\$2.78	\$2.89	\$2.99	\$3.11	\$3.24
Total Second Tier Rate		\$5.02	\$5.05	\$5.08	\$5.10	\$5.18	\$5.27	\$5.36	\$5.46	\$5.55	\$5.65
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed		\$2.61	\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
Over 10 units billed per month		\$2.42	\$2.63	\$2.72	\$2.59	\$2.69	\$2.78	\$2.89	\$2.99	\$3.11	\$3.24
Total Irrigation Rate		\$5.02	\$5.05	\$5.08	\$5.10	\$5.18	\$5.27	\$5.36	\$5.46	\$5.55	\$5.65
Other Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81
Average Residential Water Bill (5/8" - 500 c.f.)		\$25.44	\$25.16	\$25.94	\$26.96	\$27.99	\$29.05	\$30.13	\$31.28	\$32.44	\$33.63
Alternative 3: Additional Lifeline Tier											
Monthly Fixed Charge per ERU			\$4.95	\$5.75	\$6.44	\$7.20	\$8.01	\$8.85	\$9.73	\$10.65	\$11.61
First Tier Rate (3 Units or Less per Month)											
Capital Related Rate, per Unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
First 3 units billed per month			\$1.33	\$1.38	\$1.32	\$1.36	\$1.41	\$1.47	\$1.52	\$1.58	\$1.65
Total First tier Rate			\$3.75	\$3.74	\$3.82	\$3.86	\$3.90	\$3.94	\$3.98	\$4.02	\$4.05
Second Tier Rate (3 - 10 Units per Month)											
Capital Related Rate, per unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
3 - 10 units billed per month			\$1.73	\$1.79	\$1.71	\$1.77	\$1.83	\$1.91	\$1.97	\$2.05	\$2.14
Total Second Tier Rate			\$4.15	\$4.15	\$4.21	\$4.27	\$4.32	\$4.38	\$4.43	\$4.49	\$4.54
Third Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
Over 10 units billed per month			\$2.67	\$2.76	\$2.63	\$2.73	\$2.83	\$2.94	\$3.04	\$3.16	\$3.29
Total Third Tier Rate			\$5.09	\$5.12	\$5.14	\$5.23	\$5.32	\$5.41	\$5.50	\$5.60	\$5.70
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40

Schedule 27 - Water Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Over 10 units billed per month			\$2.67	\$2.76	\$2.63	\$2.73	\$ 2.83	\$ 2.94	\$ 3.04	\$ 3.16	\$ 3.29
Total Irrigation Rate			\$5.09	\$5.12	\$5.14	\$5.23	\$ 5.32	\$ 5.41	\$ 5.50	\$ 5.60	\$ 5.70
Other Districts - Wholesale Rate (all units billed)			\$0.81	\$0.81	\$0.81	\$0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81
Average Residential Water Bill (5/8" - 500 c.f.)			\$24.91	\$25.68	\$26.71	\$27.73	\$28.78	\$29.86	\$30.99	\$32.15	\$33.33
Alternative 4: 4 Tier Rate Structure											
Monthly Fixed Charge per ERU			\$4.95	\$5.75	\$6.44	\$7.20	\$8.01	\$8.85	\$9.73	\$10.65	\$11.61
First Tier Rate (3 Units or Less per Month)											
Capital Related Rate, per Unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
First 3 units billed per month			\$0.65	\$0.68	\$0.64	\$0.67	\$0.69	\$0.72	\$0.74	\$0.77	\$0.80
Total First Tier Rate			\$3.07	\$3.03	\$3.15	\$3.17	\$3.18	\$3.19	\$3.21	\$3.21	\$3.21
Second Tier Rate (3 - 10 Units per Month)											
Capital Related Rate, per unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
3 - 10 units billed per month			\$1.72	\$1.78	\$1.70	\$1.76	\$1.82	\$1.90	\$1.96	\$2.04	\$2.12
Total Second Tier Rate			\$4.14	\$4.14	\$4.20	\$4.26	\$4.31	\$4.37	\$4.42	\$4.48	\$4.53
Third Tier Rate (10 - 100 Units per Month)											
Capital Related Rate, per unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
10 - 100 units billed per month			\$2.61	\$2.70	\$2.58	\$2.67	\$2.76	\$2.87	\$2.97	\$3.09	\$3.22
Total Third Tier Rate			\$5.03	\$5.06	\$5.08	\$5.17	\$5.25	\$5.34	\$5.43	\$5.53	\$5.62
Fourth Tier Rate (over 100 Units per Month)											
Capital Related Rate, per unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
Over 100 units billed per month			\$2.92	\$3.03	\$2.88	\$2.99	\$3.10	\$3.22	\$3.33	\$3.46	\$3.61
Total Fourth Tier Rate			\$5.34	\$5.38	\$5.39	\$5.49	\$5.59	\$5.69	\$5.79	\$5.90	\$6.01
Irrigation Meter Rate (all units billed)											
Capital Related Rate, per unit billed			\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
Over 10 units billed per month			\$2.92	\$3.03	\$2.88	\$2.99	\$3.10	\$3.22	\$3.33	\$3.46	\$3.61
Total Irrigation Rate			\$5.34	\$5.38	\$5.39	\$5.49	\$5.59	\$5.69	\$5.79	\$5.90	\$6.01
Other Districts - Wholesale Rate (all units billed)			\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81
Average Residential Water Bill (5/8" - 500 c.f.)			\$23.52	\$24.24	\$25.34	\$26.31	\$27.31	\$28.33	\$29.41	\$30.50	\$31.61

Schedule 28 - Sewer Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 1: Current Rate Structure											
Break-Even Rates											
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per Unit billed	\$4.00	\$3.47	\$4.19	\$4.40	\$5.26	\$5.85	\$6.13	\$6.20	\$6.30	\$6.37	\$6.42
First 10 units billed per month	\$5.54	\$4.81	\$5.81	\$6.09	\$7.28	\$8.11	\$8.49	\$8.59	\$8.72	\$8.82	\$8.89
Total First tier Rate	\$9.54	\$8.28	\$10.00	\$10.49	\$12.53	\$13.96	\$14.63	\$14.79	\$15.02	\$15.20	\$15.30
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed	\$4.00	\$3.47	\$4.19	\$4.40	\$5.26	\$5.85	\$6.13	\$6.20	\$6.30	\$6.37	\$6.42
Over 10 units billed per month	\$6.49	\$5.64	\$6.80	\$7.14	\$8.53	\$9.50	\$9.95	\$10.06	\$10.22	\$10.34	\$10.41
Total Second Tier Rate	\$10.49	\$9.11	\$10.99	\$11.54	\$13.78	\$15.35	\$16.08	\$16.26	\$16.52	\$16.71	\$16.82
New Castle (Lower Tier Rate)											
Capital Related Rate, per nit billed	\$4.00	\$3.47	\$4.19	\$4.40	\$5.26	\$5.85	\$6.13	\$6.20	\$6.30	\$6.37	\$6.42
Over 10 units billed per month	\$5.54	\$4.81	\$5.81	\$6.09	\$7.28	\$8.11	\$8.49	\$8.59	\$8.72	\$8.82	\$8.89
New Castle Tier	\$9.54	\$8.28	\$10.00	\$10.49	\$12.53	\$13.96	\$14.63	\$14.79	\$15.02	\$15.20	\$15.30
User-Defined Rates											
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per Unit billed		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
First 10 units billed per month		\$6.20	\$6.51	\$6.83	\$7.18	\$7.46	\$7.76	\$8.07	\$8.39	\$8.73	\$9.08
Total First tier Rate		\$10.68	\$11.21	\$11.77	\$12.36	\$12.86	\$13.37	\$13.91	\$14.46	\$15.04	\$15.64
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
Over 10 units billed per month		\$7.27	\$7.63	\$8.01	\$8.41	\$8.75	\$9.10	\$9.47	\$9.84	\$10.24	\$10.65
Total Second Tier Rate		\$11.75	\$12.34	\$12.95	\$13.60	\$14.14	\$14.71	\$15.30	\$15.91	\$16.55	\$17.21
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
Over 10 units billed per month		\$6.20	\$6.51	\$6.83	\$7.18	\$7.46	\$7.76	\$8.07	\$8.39	\$8.73	\$9.08
New Castle Tier		\$10.68	\$11.21	\$11.77	\$12.36	\$12.86	\$13.37	\$13.91	\$14.46	\$15.04	\$15.64
	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Average Residential Sewer Bill (5/8" - 500 c.f.)	\$ 47.70	\$53.42	\$56.06	\$58.87	\$61.81	\$64.28	\$66.85	\$69.53	\$72.31	\$75.20	\$78.21
% Change in Bill		12%	5%	5%	5%	4%	4%	4%	4%	4%	4%
Annual Average Residential Water Bill		\$641.09	\$672.77	\$706.41	\$741.73	\$771.40	\$802.25	\$834.34	\$867.72	\$902.43	\$938.52
Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers											
Tier 1 (0 - 10 Units)											
Capital Related Rate, per Unit billed		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
First 10 units billed per month		\$6.23	\$6.54	\$6.86	\$7.21	\$7.49	\$7.79	\$8.11	\$8.43	\$8.77	\$9.12
Total First tier Rate		\$10.71	\$11.24	\$11.80	\$12.39	\$12.89	\$13.40	\$13.94	\$14.50	\$15.08	\$15.68
Tier 1 (0 - 10 Units)											
Capital Related Rate, per unit billed		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
Over 10 units billed per month		\$7.29	\$7.66	\$8.04	\$8.44	\$8.78	\$9.13	\$9.49	\$9.87	\$10.27	\$10.68
Total Second Tier Rate		\$11.77	\$12.36	\$12.98	\$13.63	\$14.17	\$14.74	\$15.33	\$15.94	\$16.58	\$17.24
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
Over 10 units billed per month		\$6.23	\$6.54	\$6.86	\$7.21	\$7.49	\$7.79	\$8.11	\$8.43	\$8.77	\$9.12
New Castle Tier		\$10.71	\$11.24	\$11.80	\$12.39	\$12.89	\$13.40	\$13.94	\$14.50	\$15.08	\$15.68
Average Residential Sewer Bill (5/8" - 500 c.f.)		\$53.53	\$56.20	\$59.01	\$61.96	\$64.44	\$67.01	\$69.69	\$72.48	\$75.38	\$78.40

CURRENT STRUCTURE WITH FINANCIAL PLAN INCREASES

Schedule 28 - Sewer Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 2: Increased Fixed Charges											
Monthly Fixed Charge per ERU		\$0.00	\$0.00	\$13.49	\$21.21	\$29.37	\$29.82	\$31.69	\$33.97	\$36.05	\$39.01
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per unit billed		\$4.98	\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
First 10 units billed per month		\$5.76	\$5.41	\$4.46	\$3.43	\$2.66	\$2.83	\$3.08	\$3.37	\$3.66	\$4.06
Total First tier Rate		\$10.73	\$11.34	\$10.79	\$10.81	\$10.66	\$11.14	\$11.51	\$11.85	\$12.23	\$12.55
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed		\$4.98	\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
Over 10 units billed per month		\$6.75	\$6.34	\$5.23	\$4.02	\$3.12	\$3.31	\$3.60	\$3.95	\$4.29	\$4.75
Total Second Tier Rate		\$11.72	\$12.27	\$11.55	\$11.40	\$11.12	\$11.63	\$12.03	\$12.43	\$12.86	\$13.24
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed		\$4.98	\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
Over 10 units billed per month		\$5.76	\$5.41	\$4.46	\$3.43	\$2.66	\$2.83	\$3.08	\$3.37	\$3.66	\$4.06
New Castle Tier		\$10.73	\$11.34	\$10.79	\$10.81	\$10.66	\$11.14	\$11.51	\$11.85	\$12.23	\$12.55
Average Residential Sewer Bill (5/8" - 500 c.f.)		\$53.67	\$56.70	\$67.44	\$75.27	\$82.67	\$85.53	\$89.23	\$93.21	\$97.22	\$101.75
Alternative 3: Additional Lifeline Tier											
Monthly Fixed Charge per ERU			\$0.00	\$13.49	\$21.21	\$29.37	\$29.82	\$31.69	\$33.97	\$36.05	\$39.01
First Tier Rate (3 Units or Less per Month)											
Capital Related Rate, per unit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
First 3 units billed per month			\$3.36	\$2.77	\$2.13	\$1.65	\$1.76	\$1.91	\$2.10	\$2.28	\$2.52
Total First tier Rate			\$9.29	\$9.10	\$9.51	\$9.65	\$10.07	\$10.34	\$10.57	\$10.85	\$11.01
Second Tier Rate (3 - 10 Units per Month)											
Capital Related Rate, per nit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
3 - 10 units billed per month			\$5.82	\$4.80	\$3.70	\$2.87	\$3.05	\$3.31	\$3.63	\$3.94	\$4.37
Total Second Tier Rate			\$11.76	\$11.13	\$11.07	\$10.86	\$11.36	\$11.74	\$12.11	\$12.51	\$12.86
Third Tier Rate (over 10 Units per Month)											
Capital Related Rate, per nit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
Over 10 units billed per month			\$6.73	\$5.55	\$4.27	\$3.31	\$3.52	\$3.83	\$4.20	\$4.55	\$5.04
Total Third Tier Rate			\$12.66	\$11.88	\$11.65	\$11.31	\$11.83	\$12.25	\$12.67	\$13.12	\$13.53
New Castle (Lower Tier Rate)											
Capital Related Rate, per nit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
Over 10 units billed per month			\$5.82	\$4.80	\$3.70	\$2.87	\$3.05	\$3.31	\$3.63	\$3.94	\$4.37
New Castle Tier			\$11.76	\$11.13	\$11.07	\$10.86	\$11.36	\$11.74	\$12.11	\$12.51	\$12.86
Average Residential Sewer Bill (5/8" - 500 c.f.)			\$53.86	\$65.09	\$73.46	\$81.27	\$84.05	\$87.61	\$91.44	\$95.29	\$99.61

Schedule 28 - Sewer Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 4: 4 Tier Rate Structure											
Monthly Fixed Charge per ERU			\$0.00	\$13.49	\$21.21	\$29.37	\$29.82	\$31.69	\$33.97	\$36.05	\$39.01
First Tier Rate (3 Units or Less per Month)											
Capital Related Rate, per unit billed		\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49	
First 3 units billed per month		\$1.68	\$1.39	\$1.07	\$0.83	\$0.88	\$0.96	\$1.05	\$1.14	\$1.26	
Total First tier Rate		\$7.61	\$7.71	\$8.44	\$8.83	\$9.19	\$9.39	\$9.52	\$9.71	\$9.75	
Second Tier Rate (3 - 10 Units per Month)											
Capital Related Rate, per unit billed		\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49	
3 - 10 units billed per month		\$3.63	\$2.99	\$2.30	\$1.79	\$1.90	\$2.06	\$2.26	\$2.46	\$2.72	
Total Second Tier Rate		\$9.56	\$9.32	\$9.68	\$9.78	\$10.21	\$10.49	\$10.74	\$11.03	\$11.21	
Third Tier Rate (10 - 100 Units per Month)											
Capital Related Rate, per unit billed		\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49	
10 - 100 units billed per month		\$5.58	\$4.60	\$3.54	\$2.74	\$2.92	\$3.17	\$3.48	\$3.78	\$4.19	
Total Third Tier Rate		\$11.51	\$10.93	\$10.92	\$10.74	\$11.23	\$11.60	\$11.95	\$12.35	\$12.68	
Fourth Tier Rate (over 100 Units per Month)											
Capital Related Rate, per unit billed		\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49	
Over 100 units billed per month		\$8.90	\$7.34	\$5.65	\$4.38	\$4.65	\$5.06	\$5.55	\$6.03	\$6.67	
Total Fourth Tier Rate		\$14.83	\$13.67	\$13.02	\$12.38	\$12.97	\$13.49	\$14.02	\$14.60	\$15.16	
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed		\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49	
Over 10 units billed per month		\$3.63	\$2.99	\$2.30	\$1.79	\$1.90	\$2.06	\$2.26	\$2.46	\$2.72	
New Castle Tier		\$9.56	\$9.32	\$9.68	\$9.78	\$10.21	\$10.49	\$10.74	\$11.03	\$11.21	

Schedule 29 - Sample Bills

Water Rates					
Monthly Meter Charge	Current FY 14	Alt. 1 FY 15	Alt. 1A FY 15	Alt. 2 FY 15	Alt. 3 FY 15
5/8	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95
3/4	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95
1	\$ 8.27	\$ 8.27	\$ 8.27	\$ 8.27	\$ 8.27
1 1/2	\$ 14.25	\$ 14.25	\$ 14.25	\$ 14.25	\$ 14.25
2	\$ 22.91	\$ 22.91	\$ 22.91	\$ 22.91	\$ 22.91
3	\$ 36.26	\$ 36.26	\$ 36.26	\$ 36.26	\$ 36.26
4	\$ 68.74	\$ 68.74	\$ 68.74	\$ 68.74	\$ 68.74
6	\$ 120.27	\$ 120.27	\$ 120.27	\$ 120.26	\$ 120.26
8	\$ 168.01	\$ 168.01	\$ 168.01	\$ 168.00	\$ 168.00
10	\$ 252.02	\$ 252.02	\$ 252.02	\$ 252.01	\$ 252.01
Usage Rates - Tiered Charges per 100 c.f.					
Tier 1 (0 - 10 Units)	\$ 4.15	\$ 4.15	\$ 4.17	\$ 4.04	
Tier 2 (Over 10 Units)	\$ 5.00	\$ 5.00	\$ 5.04	\$ 5.05	
Tier 1 (0 - 3 Units)					\$ 3.75
Tier 2 (3 - 10 Units)					\$ 4.15
Tier 1 (0 - 2 Units)					
Tier 2 (2 - 10 Units)					
Tier 3 (Over 10 Units)					\$ 5.09
Irrigation Usage	\$ 5.00	\$ 5.00	\$ 5.04	\$ 5.05	\$ 5.09
Other Districts - Wholesale Rate (all units billed)	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81

Sewer Rates					
Monthly Meter Charge	Current FY 14	Alt. 1 FY 15	Alt. 1A FY 15	Alt. 2 FY 14	Alt. 3 FY 14
5/8	\$ -	\$ -	\$ -	\$ -	\$ -
3/4	\$ -	\$ -	\$ -	\$ -	\$ -
1	\$ -	\$ -	\$ -	\$ -	\$ -
1 1/2	\$ -	\$ -	\$ -	\$ -	\$ -
2	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -
8	\$ -	\$ -	\$ -	\$ -	\$ -
10	\$ -	\$ -	\$ -	\$ -	\$ -
Usage Rates - Tiered Charges per 100 c.f.					
Tier 1 (0 - 10 Units)	\$ 10.68	\$ 11.21	\$ 11.24	\$ 10.73	
Tier 2 (Over 10 Units)	\$ 11.75	\$ 12.34	\$ 12.36	\$ 11.72	
Tier 1 (0 - 3 Units)					\$ -
Tier 2 (3 - 10 Units)					\$ -
Tier 1 (0 - 2 Units)					
Tier 2 (2 - 10 Units)					
Tier 3 (Over 10 Units)					\$ -
New Castle	\$ 10.68	\$ 11.21	\$ 11.24	\$ 10.73	\$ -

Sample Water Bills														Current Usage Rates			
Meter Size	Monthly Usage cubic feet	Current FY 14	Alt. 1 FY 15	% Increase	\$ Increase	Alt. 1A FY 15	% Increase	\$ Increase	Alt. 2 FY 15	% Increase	\$ Increase	Alt. 3 FY 15	% Increase	\$ Increase	Alt. 2 FY 15	% Increase	\$ Increase
5/8	100	\$9.10	\$9.10	0.0%	\$0.00	\$9.12	0.3%	\$0.02	\$8.99	-1.2%	(\$0.11)	\$8.70	-4.4%	(\$0.40)	\$9.10	0.0%	\$0.00
5/8	1,500	\$71.45	\$71.45	0.0%	\$0.00	\$71.89	0.6%	\$0.44	\$70.60	-1.2%	(\$0.85)	\$70.71	1.0%	(\$0.74)	\$71.45	0.0%	\$0.00
1	2,500	\$124.77	\$124.77	0.0%	\$0.00	\$125.51	0.7%	\$0.84	\$124.40	-0.3%	(\$0.37)	\$124.90	0.1%	\$0.13	\$124.77	0.0%	\$0.00
3/4	3,000	\$146.45	\$146.45	0.0%	\$0.00	\$147.49	0.7%	\$1.04	\$146.32	-0.1%	(\$0.13)	\$147.02	0.4%	\$0.57	\$146.45	0.0%	\$0.00
3	40,000	\$2,027.76	\$2,027.76	0.0%	\$0.00	\$2,043.49	0.8%	\$15.73	\$2,045.34	0.9%	\$17.58	\$2,060.87	1.5%	\$33.11	\$2,027.76	0.0%	\$0.00
1	2,500	\$124.77	\$124.77	0.0%	\$0.00	\$125.61	0.7%	\$0.84	\$124.40	-0.3%	(\$0.37)	\$124.90	0.1%	\$0.13	\$124.77	0.0%	\$0.00
1 1/2	5,000	\$255.75	\$255.75	0.0%	\$0.00	\$257.58	0.7%	\$1.83	\$256.58	0.9%	\$0.83	\$258.08	0.9%	\$2.33	\$255.75	0.0%	\$0.00
3	40,000	\$2,027.76	\$2,027.76	0.0%	\$0.00	\$2,043.49	0.8%	\$15.73	\$2,045.34	0.9%	\$17.58	\$2,060.87	1.6%	\$33.11	\$2,027.76	0.0%	\$0.00
6	310	\$133.14	\$133.14	0.0%	\$0.00	\$133.21	0.1%	\$0.08	\$132.79	-0.3%	(\$0.34)	\$131.94	-0.9%	(\$1.20)	\$133.13	0.0%	(\$0.01)
8	1,900	\$254.51	\$254.51	0.0%	\$0.00	\$255.11	0.2%	\$0.60	\$253.84	-0.3%	(\$0.67)	\$254.11	-0.2%	(\$0.40)	\$254.50	0.0%	(\$0.03)
Irrigation Meters																	
3/4	600	\$34.95	\$34.95	0.0%	\$0.00	\$35.19	0.7%	\$0.24	\$35.24	0.8%	\$0.29	\$35.48	1.5%	\$0.53	\$34.95	0.0%	(\$0.00)
1	4,000	\$208.27	\$208.27	0.0%	\$0.00	\$209.86	0.8%	\$1.59	\$210.18	0.9%	\$1.91	\$211.79	1.7%	\$3.52	\$208.27	0.0%	(\$0.00)
1 1/2	50,000	\$2,514.25	\$2,514.25	0.0%	\$0.00	\$2,534.11	0.8%	\$19.86	\$2,538.18	1.0%	\$23.93	\$2,558.21	1.7%	\$43.96	\$2,514.25	0.0%	(\$0.00)
Other Districts																	
3/4	4,500	\$36.45	\$36.45	0.0%	\$0.00	\$36.45	0.0%	\$0.00	\$36.45	0.0%	\$0.00	\$36.45	0.0%	\$0.00			
1	4,000	\$32.40	\$32.40	0.0%	\$0.00	\$32.40	0.0%	\$0.00	\$32.40	0.0%	\$0.00	\$32.40	0.0%	\$0.00			
1 1/2	50,000	\$405.00	\$405.00	0.0%	\$0.00	\$405.00	0.0%	\$0.00	\$405.00	0.0%	\$0.00	\$405.00	0.0%	\$0.00			

Sample Sewer Bills														Current Usage Rates			
Meter Size	Monthly Usage cubic feet	Current FY 14	Alt. 1 FY 15	% Increase	\$ Increase	Alt. 1A FY 15	% Increase	\$ Increase	Alt. 2 FY 15	% Increase	\$ Increase	Alt. 3 FY 15	% Increase	\$ Increase	Alt. 2 FY 15	% Increase	\$ Increase
5/8	100	\$10.68	\$11.21	4.9%	\$0.53	\$11.24	5.2%	\$0.55	\$10.73	0.5%	\$0.05	\$0.00	-100.0%	(\$10.68)	\$10.68	0.0%	\$0.00
5/8	1,500	\$165.59	\$173.81	5.0%	\$8.22	\$174.20	5.2%	\$8.60	\$165.96	0.2%	\$0.36	\$0.00	-100.0%	(\$165.59)	\$165.59	0.0%	\$0.00
1	2,500	\$283.08	\$297.17	5.0%	\$14.09	\$297.80	5.2%	\$14.72	\$283.18	0.0%	\$0.10	\$0.00	-100.0%	(\$283.08)	\$283.08	0.0%	\$0.00
3/4	3,000	\$341.82	\$358.85	5.0%	\$17.03	\$359.60	5.2%	\$17.78	\$341.79	0.0%	(\$0.03)	\$0.00	-100.0%	(\$341.82)	\$341.82	0.0%	\$0.00
3	40,000	\$4,688.88	\$4,923.26	5.0%	\$234.38	\$4,932.89	5.2%	\$244.01	\$4,679.01	-0.2%	(\$9.87)	\$0.00	-100.0%	(\$4,688.88)	\$4,688.88	0.0%	\$0.00
1	2,500	\$283.08	\$297.17	5.0%	\$14.09	\$297.80	5.2%	\$14.72	\$283.18	0.0%	\$0.10	\$0.00	-100.0%	(\$283.08)	\$283.08	0.0%	\$0.00
1 1/2	5,000	\$576.80	\$605.58	5.0%	\$28.78	\$606.81	5.2%	\$30.01	\$576.73	-0.1%	(\$0.57)	\$0.00	-100.0%	(\$576.80)	\$576.80	0.0%	\$0.00
3	40,000	\$4,688.88	\$4,923.26	5.0%	\$234.38	\$4,932.89	5.2%	\$244.01	\$4,679.01	-0.2%	(\$9.87)	\$0.00	-100.0%	(\$4,688.88)	\$4,688.88	0.0%	\$0.00
6	310	\$33.12	\$34.76	4.9%	\$1.64	\$34.84	5.2%	\$1.72	\$33.28	0.5%	\$0.15	\$0.00	-100.0%	(\$33.12)	\$33.12	0.0%	\$0.00
8	1,900	\$212.59	\$223.15	5.0%	\$10.57	\$223.64	5.2%	\$11.05	\$212.85	0.1%	\$0.26	\$0.00	-100.0%	(\$212.59)	\$212.59	0.0%	\$0.00
New Castle																	
3/4	23,000	\$2,457.50	\$2,578.95	4.9%	\$121.45	\$2,585.09	5.2%	\$127.59	\$2,468.95	0.5%	\$11.45	\$0.00	-100.0%	(\$2,457.50)			
1	4,000	\$427.39	\$448.51	4.9%	\$21.12	\$449.58	5.2%	\$22.19	\$429.38	0.5%	\$1.99	\$0.00	-100.0%	(\$427.39)			
1 1/2	50,000	\$5,342.40	\$5,606.42	4.9%	\$264.02	\$5,619.77	5.2%	\$277.37	\$5,367.29	0.5%	\$24.89	\$0.00	-100.0%	(\$5,342.40)			

Schedule 30 - Wholesale Water Rate Analysis

Allocation Percentages	Identifier	% to Wholesale
Wholesale Consumption	Cons	3.80%
Wholesale Bills	Bill	0.06%
Wholesale Distribution	Dist	2.18%
None to Water Districts	None	0.00%
All to Water Districts	All	100.00%

Ratio of Total Use to Wholesale
 Ratio of Total Bills to Wholesale Bills
 Ratio of Transmission to Distribution Times Consumption Ratio

Water Fund	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Operating Costs										
Total Operating Expenses	\$ 102,610	\$ 103,554	\$ 108,079	\$ 112,826	\$ 117,806	\$ 123,033	\$ 128,520	\$ 134,281	\$ 140,330	\$ 146,684
Capital Costs										
Existing Debt Service Payments	\$ 60,829	\$ 58,867	\$ 55,989	\$ 54,398	\$ 52,806	\$ 51,106	\$ 49,520	\$ 48,209	\$ 46,898	\$ 44,900
Cash Funded Capital Projects	\$ 49,861	\$ 28,913	\$ 20,428	\$ 19,882	\$ 15,660	\$ 14,709	\$ 22,814	\$ 19,012	\$ 19,012	\$ 19,012
Projected Debt Service Expense	\$ -	\$ 4,828	\$ 7,178	\$ 16,096	\$ 16,429	\$ 16,600	\$ 16,370	\$ 16,526	\$ 16,133	\$ 15,740
Capital Stabilization	\$ -	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052	\$ 6,052
Total Revenue Requirement	\$ 213,300	\$ 202,215	\$ 197,727	\$ 209,254	\$ 208,754	\$ 211,501	\$ 223,276	\$ 224,079	\$ 228,425	\$ 232,387
Less Miscellaneous Other Revenues	\$ 373	\$ 463	\$ 511	\$ 559	\$ 606	\$ 654	\$ 687	\$ 724	\$ 760	\$ 796
Water Net Revenue Requirement	\$ 212,926	\$ 201,752	\$ 197,216	\$ 208,696	\$ 208,148	\$ 210,847	\$ 222,589	\$ 223,356	\$ 227,665	\$ 231,591
Water District Usage (ccf)	62,081	61,896	61,817	61,724	61,631	61,548	61,464	61,381	61,298	61,214
Wholesale Unit Rate	\$ 3.43	\$ 3.26	\$ 3.19	\$ 3.38	\$ 3.38	\$ 3.43	\$ 3.62	\$ 3.64	\$ 3.71	\$ 3.78

Schedule 31 - Capacity Use Surcharge Analysis

Meter Size	Tax Safe Flow (gpn)	Equivalent	Water		Sewer		Hybrid
			Buy-In	Next Increment	Buy-In	Next Increment	
5/8"	20	1.00	\$ 1,300	\$ 1,800	\$ 2,400	\$ 4,100	
3/4"	30	1.00	\$ 1,300	\$ 1,800	\$ 2,400	\$ 4,100	
1"	50	1.00	\$ 1,300	\$ 1,800	\$ 2,400	\$ 4,100	
1 1/2"	100	2.00	\$ 2,600	\$ 3,600	\$ 4,800	\$ 8,200	
2"	160	3.20	\$ 4,160	\$ 5,760	\$ 7,680	\$ 13,120	
3"	320	6.40	\$ 8,320	\$ 11,520	\$ 15,360	\$ 26,240	
4"	500	10.00	\$ 13,000	\$ 18,000	\$ 24,000	\$ 41,000	
6"	1000	20.00	\$ 26,000	\$ 36,000	\$ 48,000	\$ 82,000	
8"	1600	32.00	\$ 41,600	\$ 57,600	\$ 76,800	\$ 131,200	
10"	2400	48.00	\$ 62,400	\$ 86,400	\$ 115,200	\$ 196,800	

WATER	
Equivalent Dwelling Unit (EDU) =	250 GPD

System Buy-In Method (Historical Costs)				
	Treatment	Storage	Distribution	
Current Capacity (MGD)	8.35	11.00	8.35	
Replacement Cost New Less Depreciation (RCNLD) by System Asset				
Admin	\$ 48,324	\$ 16,108	\$ 16,108	\$ 16,108
Supply	\$ 1,610,907			\$ 1,610,907
Storage	\$ 4,015,135	\$ 4,015,135		
Pumping	\$ 1,830,813		\$ 1,830,813	
Treatment	\$ 26,352,495	\$ 26,352,495		
Distribution	\$ 27,876,624		\$ 27,876,624	
Meters	\$ 1,363,678		\$ 1,363,678	
Total	\$ 26,368,603	\$ 4,031,243	\$ 32,698,129	
Less Present Value of Outstanding Principal on Debt	\$ (15,465,759)	\$ (2,616,243)	\$ (112,120)	
Net Costs	\$ 10,902,844	\$ 1,415,000	\$ 32,586,009	
Capacity by Asset Type(MGD)				
Unit Cost (GPD; in \$)	\$ 1.31	\$ 0.13	\$ 3.90	
Capacity Use Surcharge per ERU (250 GPD)	\$ 326.43	\$ 32.16	\$ 975.63	\$ 1,334.22
Capacity Use Surcharge per ERU (250 GPD)				\$ 1,300.00

SEWER	
Equivalent Dwelling Unit (EDU) =	250 GPD

System Buy-In Method (Historical Costs)				
	Treatment	Pumping	Collection	
Current Capacity (MGD)	6.00	26.50	6.00	
Replacement Cost New Less Depreciation (RCNLD) by System Asset				
Admin	\$ 2,721,729	\$ 907,243	\$ 907,243	\$ 907,243
Pumping	\$ 9,468,718	\$ 9,468,718		
Collection	\$ 34,916,845		\$ 34,916,845	
Treatment	\$ 23,799,175	\$ 23,799,175		
Meters	\$ 907,269		\$ 907,269	
Total	\$ 24,706,418	\$ 10,375,961	\$ 36,731,356	
Less Present Value of Outstanding Principal on Existing Debt	\$ (4,090,362)	\$ (573,477)	\$ (19,479,671)	
Net Costs	\$ 20,616,056	\$ 9,802,484	\$ 17,251,686	
Capacity by Asset Type (MGD)				
Unit Cost (GPD; in \$)	\$ 3.44	\$ 0.37	\$ 2.88	
Capacity Use Surcharge per ERU (250 GPD)	\$ 859.00	\$ 231.19	\$ 718.82	\$ 1,809.01
Capacity Use Surcharge per ERU (250 GPD)				\$ 1,800.00

Incremental Method (Future Costs)				
	Treatment	Pumping	Collection	
Future Total Capacity (MGD)	6.10			
Percent Available for Growth	21%	100%	100%	
Capacity for Growth	1.30			
Cash Funded Capital Projects (FY 14-FY 24)	\$ 400,000	\$ 50,000	\$ 4,955,000	
Debt Funded Capital Projects (FY 14-FY 24)				
via Bonds				
Capital Projects to be Bond Funded	\$ 76,700,000	\$ 6,000,000	\$ 500,000	
Administrative Costs (% of principal)	#REF!	#REF!	#REF!	#REF!
Total Principal	\$ 59,110,938	\$ 33,031,875	\$ 23,621,696	
Debt Service for Bonds				
Total Costs	\$ 59,510,938	\$ 33,081,875	\$ 28,576,696	
Less Present Value of Outstanding Principal on Projected Debt	\$ -	\$ -	\$ -	
Total Net Costs	\$ 59,510,938	\$ 33,081,875	\$ 28,576,696	
Percentage to Growth	21%	100%	100%	
Net Costs to Growth	12,682,659	33,081,875	28,576,696	
Capacity by Asset Type (MGD)				
Unit Cost (GPD; in \$)	\$ 9.76	\$ -	\$ -	
Capacity Use Surcharge per ERU (250 GPD)	\$ 2,438.97	\$ -	\$ -	\$ 2,438.97
Capacity Use Surcharge per ERU (250 GPD)				\$ 2,400.00

Hybrid Method (Historical and Future Costs)				
	Treatment	Pumping	Collection	
Capacity by Asset (MGD)	7.30	26.50	6.00	
Total Costs	\$ 33,298,714	\$ 42,884,359	\$ 45,828,382	
Capacity by Asset Type (MGD)				
Unit Cost (GPD; in \$)	\$ 4.56	\$ 1.62	\$ 7.64	\$ 13.82
Capacity Use Surcharge per ERU (250 GPD)	\$ 1,140.37	\$ 1,011.42	\$ 1,909.52	\$ 4,061.31
Capacity Use Surcharge per ERU (250 GPD)				\$ 4,100.00

Schedule 32 - Water Cash Flow and Balance

Water Fund	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenues												
Water Service Charges	\$ 8,111,192	\$ 8,183,901	\$ 8,161,648	\$ 8,299,917	\$ 8,439,001	\$ 8,657,213	\$ 8,882,976	\$ 9,115,172	\$ 9,353,984	\$ 9,599,601	\$ 9,852,215	
Miscellaneous Other Revenues	\$ 830,585	\$ 595,764	\$ 739,118	\$ 815,288	\$ 891,458	\$ 967,628	\$ 1,043,798	\$ 1,096,636	\$ 1,155,191	\$ 1,213,071	\$ 1,270,394	
<i>Total Revenues</i>	\$ 8,941,778	\$ 8,779,665	\$ 8,900,766	\$ 9,115,205	\$ 9,330,459	\$ 9,624,841	\$ 9,926,774	\$ 10,211,808	\$ 10,509,176	\$ 10,812,671	\$ 11,122,609	
Expenses												
Total Operating Expenses	\$ 4,271,972	\$ 4,767,674	\$ 4,814,521	\$ 5,019,987	\$ 5,235,132	\$ 5,460,451	\$ 5,696,467	\$ 5,943,732	\$ 6,202,828	\$ 6,474,369	\$ 6,759,003	
Operating Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Existing Debt Service Expense	\$ 2,583,734	\$ 2,452,478	\$ 2,377,991	\$ 2,279,431	\$ 2,214,694	\$ 2,149,955	\$ 2,080,217	\$ 2,015,730	\$ 1,963,840	\$ 1,911,953	\$ 1,828,564	
Cash Funded Capital Projects	\$ 1,842,000	\$ 2,290,000	\$ 1,459,000	\$ 950,000	\$ 850,000	\$ 675,000	\$ 650,000	\$ 650,000	\$ 500,000	\$ 500,000	\$ 500,000	
Projected Debt Service	\$ -	\$ -	\$ 306,250	\$ 455,313	\$ 1,020,969	\$ 1,042,126	\$ 1,052,969	\$ 1,038,344	\$ 1,048,250	\$ 1,023,313	\$ 998,375	
Capital Stabilization	\$ -	\$ -	\$ -	\$ 301,808	\$ 401,808	\$ 576,808	\$ 601,808	\$ 601,808	\$ 751,808	\$ 751,808	\$ 751,808	
<i>Total Expenses</i>	\$ 8,697,706	\$ 9,510,152	\$ 8,957,762	\$ 9,006,539	\$ 9,722,603	\$ 9,904,340	\$ 10,081,461	\$ 10,249,614	\$ 10,466,727	\$ 10,661,443	\$ 10,837,751	
Surplus / (Shortfall)	\$ 244,071	\$ (730,487)	\$ (56,996)	\$ 108,665	\$ (392,144)	\$ (279,499)	\$ (154,687)	\$ (37,806)	\$ 42,449	\$ 151,228	\$ 284,858	
Operating Fund Cash Balance												
Starting Year Balance	\$ 3,702,686	\$ 5,570,228	\$ 4,839,741	\$ 4,782,745	\$ 4,891,411	\$ 4,499,267	\$ 4,219,768	\$ 4,065,081	\$ 4,027,275	\$ 4,069,724	\$ 4,220,952	\$ 4,220,952
Operating Reserve Annual Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Requirement Operating Surplus (Deficit)	\$ 244,071	\$ (730,487)	\$ (56,996)	\$ 108,665	\$ (392,144)	\$ (279,499)	\$ (154,687)	\$ (37,806)	\$ 42,449	\$ 151,228	\$ 284,858	
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
End Year Balance	\$ 3,702,686	\$ 5,570,228	\$ 4,839,741	\$ 4,782,745	\$ 4,891,411	\$ 4,499,267	\$ 4,219,768	\$ 4,065,081	\$ 4,027,275	\$ 4,069,724	\$ 4,220,952	\$ 4,505,810
% of Annual Budget (Target > 30%)	63%	64%	51%	53%	54%	46%	43%	40%	39%	39%	40%	42%
Capital Stabilization Fund												
Starting Year Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,808	\$ 703,617	\$ 1,280,425	\$ 1,882,234	\$ 2,484,042	\$ 3,235,851	\$ 3,987,659
Annual Contribution	\$ -	\$ -	\$ -	\$ -	\$ 301,808	\$ 401,808	\$ 576,808	\$ 601,808	\$ 601,808	\$ 751,808	\$ 751,808	\$ 751,808
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
End Year Balance	\$ -	\$ -	\$ -	\$ -	\$ 301,808	\$ 703,617	\$ 1,280,425	\$ 1,882,234	\$ 2,484,042	\$ 3,235,851	\$ 3,987,659	\$ 4,739,467
Total Available Cash Balance (End Year)	\$ 3,702,686	\$ 5,570,228	\$ 4,839,741	\$ 4,782,745	\$ 5,193,219	\$ 5,202,884	\$ 5,500,193	\$ 5,947,315	\$ 6,511,317	\$ 7,305,575	\$ 8,208,611	\$ 9,245,277

Schedule 33 - Sewer Cash Flow and Balance

Sewer Fund	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenues												
Sewer Service Charges	\$ 11,369,050	\$ 13,241,425	\$ 13,859,571	\$ 14,534,000	\$ 15,237,755	\$ 15,823,283	\$ 16,434,014	\$ 17,068,260	\$ 17,726,924	\$ 18,410,947	\$ 19,121,303	\$ 19,847,474
Miscellaneous Other Revenues	\$ 1,944,847	\$ 1,788,949	\$ 984,108	\$ 1,170,915	\$ 1,132,760	\$ 1,094,416	\$ 1,055,870	\$ 1,017,180	\$ 728,807	\$ 713,135	\$ 403,171	\$ -
Total Revenues	\$ 13,313,897	\$ 15,030,373	\$ 14,843,679	\$ 15,704,915	\$ 16,370,515	\$ 16,917,699	\$ 17,489,884	\$ 18,085,439	\$ 18,455,731	\$ 19,124,081	\$ 19,524,474	\$ -
Expenses												
Total Operating Expenses	\$ 5,749,617	\$ 6,784,229	\$ 6,714,920	\$ 6,996,191	\$ 7,290,471	\$ 7,598,420	\$ 7,920,734	\$ 8,258,148	\$ 8,611,438	\$ 8,981,421	\$ 9,368,961	\$ 9,768,961
Operating Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Existing Debt Service Expense	\$ 3,753,787	\$ 3,834,036	\$ 3,554,546	\$ 3,392,418	\$ 3,328,954	\$ 3,266,988	\$ 3,202,272	\$ 3,141,957	\$ 2,757,941	\$ 2,697,905	\$ 2,242,755	\$ 2,242,755
Cash Funded Capital Projects	\$ 1,086,000	\$ 936,000	\$ 1,387,000	\$ 675,000	\$ 1,000,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Projected Debt Service	\$ -	\$ 501,120	\$ 1,682,250	\$ 2,377,727	\$ 4,603,921	\$ 6,047,511	\$ 6,548,725	\$ 6,408,815	\$ 6,268,905	\$ 6,128,995	\$ 5,989,085	\$ 5,989,085
Capital Stabilization	\$ -	\$ -	\$ -	\$ 678,248	\$ 353,248	\$ 803,248	\$ 803,248	\$ 803,248	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 10,589,403	\$ 12,055,385	\$ 13,338,716	\$ 14,119,583	\$ 16,576,593	\$ 18,266,166	\$ 19,024,979	\$ 19,162,168	\$ 19,138,284	\$ 19,308,320	\$ 19,308,320	\$ 19,100,801
Surplus / (Shortfall)	\$ 2,724,493	\$ 2,974,988	\$ 1,504,963	\$ 1,585,332	\$ (206,078)	\$ (1,348,467)	\$ (1,535,095)	\$ (1,076,729)	\$ (682,553)	\$ (184,239)	\$ (184,239)	\$ 423,673
Operating Fund Cash Balance												
Starting Year Balance	\$ 6,575,317	\$ 11,851,135	\$ 14,826,123	\$ 16,331,086	\$ 17,916,417	\$ 17,710,339	\$ 16,361,871	\$ 14,826,776	\$ 13,750,047	\$ 13,067,494	\$ 13,067,494	\$ 12,883,255
Operating Reserve Annual Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Requirement Operating Surplus (Deficit)	\$ 2,724,493	\$ 2,974,988	\$ 1,504,963	\$ 1,585,332	\$ (206,078)	\$ (1,348,467)	\$ (1,535,095)	\$ (1,076,729)	\$ (682,553)	\$ (184,239)	\$ (184,239)	\$ 423,673
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
End Year Balance	\$ 6,575,317	\$ 11,851,135	\$ 14,826,123	\$ 16,331,086	\$ 17,916,417	\$ 17,710,339	\$ 16,361,871	\$ 14,826,776	\$ 13,750,047	\$ 13,067,494	\$ 12,883,255	\$ 13,306,928
% of Annual Budget (Target > 30%)		112%	123%	122%	127%	107%	90%	78%	72%	68%	67%	70%
Capital Stabilization Fund												
Starting Year Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678,248	\$ 1,031,495	\$ 1,834,743	\$ 2,637,991	\$ 3,441,239	\$ 3,441,239	\$ 3,441,239
Annual Contribution	\$ -	\$ -	\$ -	\$ -	\$ 678,248	\$ 353,248	\$ 803,248	\$ 803,248	\$ 803,248	\$ -	\$ -	\$ -
Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
End Year Balance	\$ -	\$ -	\$ -	\$ -	\$ 678,248	\$ 1,031,495	\$ 1,834,743	\$ 2,637,991	\$ 3,441,239	\$ 3,441,239	\$ 3,441,239	\$ 3,441,239
Total Available Cash Balance (End Year)	\$ 6,575,317	\$ 11,851,135	\$ 14,826,123	\$ 16,331,086	\$ 18,594,665	\$ 18,741,834	\$ 18,196,614	\$ 17,464,767	\$ 17,191,285	\$ 16,508,732	\$ 16,324,494	\$ 16,748,167

Appendix C - Water and Sewer Usage Analysis

HISTORY OF WATER USAGE

CITY OF PORTSMOUTH, NEW HAMPSHIRE
ACTUAL USAGE HISTORY BY CLASS AND PERIOD

Total Number of Water Accounts:

8,203

WATER

Usage per month	July	August	September	October	November	December	January	February	March	April	May	June	Total
1992/1993	128,820	123,206	150,191	155,117	116,717	126,871	126,047	133,687	121,029	106,015	114,221	154,526	1,556,447
1993/1994	145,320	162,927	151,539	168,156	154,626	132,727	131,451	155,309	128,514	107,558	135,046	154,163	1,727,336
1994/1995	140,496	150,717	137,682	165,937	141,140	131,628	137,724	118,653	114,689	107,074	143,289	159,334	1,648,363
1995/1996	147,267	132,009	149,088	184,525	149,422	148,865	146,560	150,186	115,961	117,654	120,708	164,355	1,726,600
1996/1997	136,731	155,178	150,500	182,789	151,223	178,592	131,745	155,049	82,931	222,953	78,372	168,081	1,794,144
1997/1998	97,828	160,640	210,890	206,146	139,793	127,961	142,813	230,368	55,522	151,757	119,885	194,587	1,838,190
1998/1999	117,994	135,997	149,354	166,650	144,526	122,754	132,774	137,501	160,208	220,040	122,191	174,496	1,784,485
1999/2000	167,017	232,811	166,160	114,424	112,079	90,280	289,067	170,410	146,820	147,457	150,180	124,955	1,911,660
2000/2001	165,271	151,828	182,064	166,925	151,762	139,252	112,753	111,343	180,797	112,609	78,623	86,992	1,640,219
2001/2002	177,962	189,569	183,922	204,672	185,301	170,007	143,731	154,896	163,765	162,424	211,496	86,992	2,034,737
2002/2003	172,331	338,676	202,635	176,102	111,021	169,222	241,132	213,458	163,068	154,538	135,185	160,901	2,238,270
2003/2004	244,023	246,715	177,108	270,775	170,143	147,490	154,047	128,767	122,069	171,208	131,965	153,431	2,117,741
2004/2005	182,013	208,164	155,689	168,042	162,544	156,175	139,589	139,977	125,540	140,957	146,625	148,132	1,873,447
2005/2006	153,017	174,397	149,006	160,463	149,006	151,397	131,333	121,783	142,030	136,879	133,098	162,648	1,760,466
2006/2007	147,178	173,965	149,437	158,173	139,710	137,531	140,041	148,909	119,544	144,462	127,145	147,311	1,733,405
2007/2008	126,576	196,638	170,320	181,870	136,343	144,746	137,845	162,244	120,224	107,809	131,288	146,074	1,761,976
2008/2009	172,141	168,972	157,151	151,360	128,962	118,829	99,746	90,719	111,973	110,740	111,545	108,734	1,530,872
2009/2010	151,602	183,119	137,882	96,865	134,685	178,806	89,276	131,997	108,002	142,308	62,797	306,898	1,724,237
2010/2011	173,503	295,891	119,738	132,318	123,498	113,507	118,674	93,618	136,797	129,513	134,384	167,909	1,739,351
2011/2012	185,678	159,121	152,120	135,322	115,507	114,145	122,072	114,047	119,732	127,018	136,954	154,071	1,635,787
2012/2013	186,882	175,484											362,367
2013/2014													
average thru 2012	156,638	187,027	159,894	167,332	140,900	140,039	143,421	143,146	126,961	141,049	126,250	156,229	1,788,887
avg % of total	8.8%	10.5%	9.9%	9.4%	7.9%	7.8%	8.0%	8.0%	7.1%	7.9%	7.1%	8.7%	100%
cumulative 92-12	156,638	343,665	503,560	670,891	811,792	951,831	1,095,252	1,238,398	1,365,359	1,506,407	1,632,657	1,788,887	
ave exclude FY03&04	150,912	175,286	156,563	161,097	140,936	138,004	137,402	140,039	125,227	138,624	125,436	156,125	1,745,651
cumulative ave exclusions	150,912	326,198	482,761	643,859	784,795	922,799	1,060,201	1,200,240	1,325,466	1,464,090	1,589,526	1,745,651	

Usage by class	Municipal	Industrial	Residential	Commercial	Other Utilities	Pease	Total
1992/1993	47,723	372,045	738,870	353,025	44,046	738	1,556,447
1993/1994	43,791	421,005	779,855	413,992	52,757	15,936	1,727,336
1994/1995	43,478	411,412	702,328	401,320	49,835	39,990	1,648,363
1995/1996	68,678	388,959	723,482	435,626	56,676	53,179	1,726,600
1996/1997	62,664	439,514	706,950	437,504	74,697	72,815	1,794,144
1997/1998	58,271	463,176	718,438	445,456	74,661	78,191	1,838,193
1998/1999	63,718	459,285	713,324	425,760	45,011	77,387	1,784,485
1999/2000	79,464	437,946	750,757	475,900	64,605	102,988	1,911,660
2000/2001	37,679	361,544	667,703	414,423	39,194	119,676	1,640,219
2001/2002	59,755	395,024	751,513	587,743	72,057	168,645	2,034,737
2002/2003	51,320	409,205	806,022	801,742	169,982	-	2,238,270
2003/2004	58,318	329,952	807,936	880,645	40,889	-	2,117,741
2004/2005	94,446	260,058	717,391	754,930	46,622	-	1,873,447
2005/2006	25,961	192,554	646,239	629,214	43,850	-	1,537,818
2006/2007	22,873	162,533	696,583	802,567	50,136	-	1,734,692
2007/2008	48,881	197,215	696,040	753,307	66,534	-	1,761,976
2008/2009	68,392	219,708	593,786	601,033	47,953	-	1,530,872
2009/2010	37,344	210,252	723,264	695,452	57,923	-	1,724,235
2010/2011	33,419	247,568	694,066	695,214	69,085	-	1,739,351
2011/2012	40,172	338,876	620,372	574,295	62,071	-	1,635,787
2012/2013	9,039	74,029	132,562	123,933	22,804	-	362,367
2013/2014							
Total	1,055,385	6,791,860	14,387,481	11,703,081	1,251,388	729,545	35,918,740
% of total	2.94%	18.91%	40.06%	32.58%	3.48%	2.03%	100.00%
Average thru 2012	52,317	335,892	712,746	578,957	61,429	56,119	1,777,819
% (no Pease category)	2.94%	18.91%	40.06%	32.58%	3.48%	2.03%	100.00%

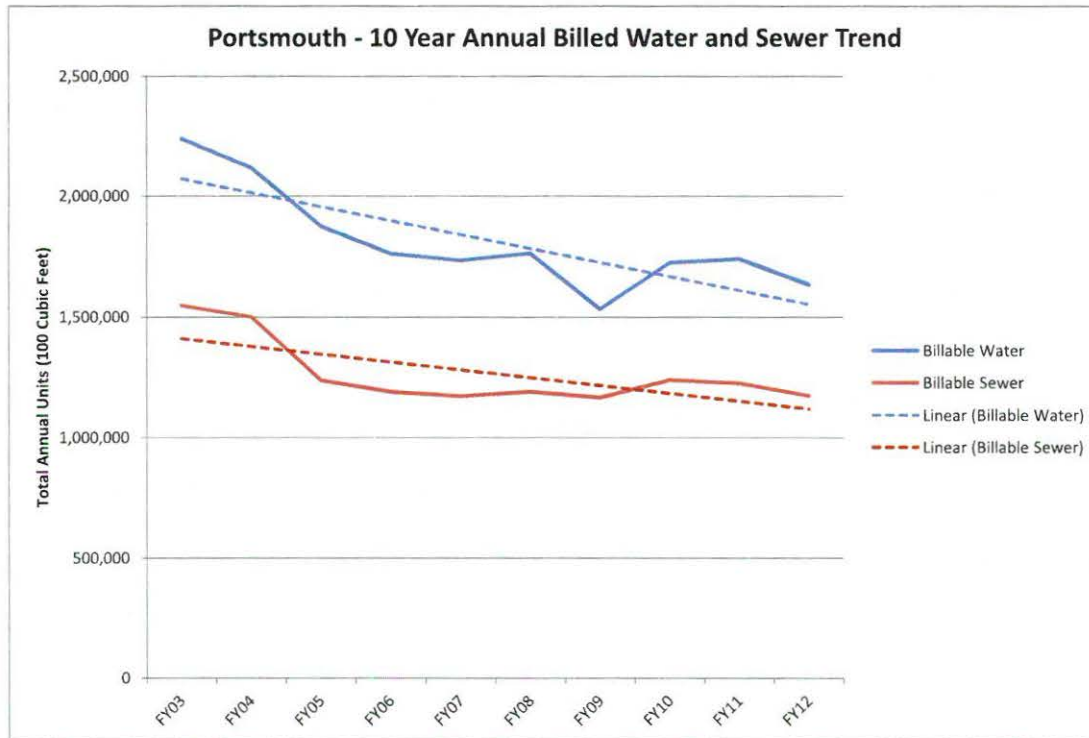
Uses the Average excluding FY03 & 04 total for calculation
Project Conservation at: 10%
Unit Usage for next year Projected: 1,571,086

Use for comparison

City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

Portsmouth Billable Water and Sewer History
10 Year Trend

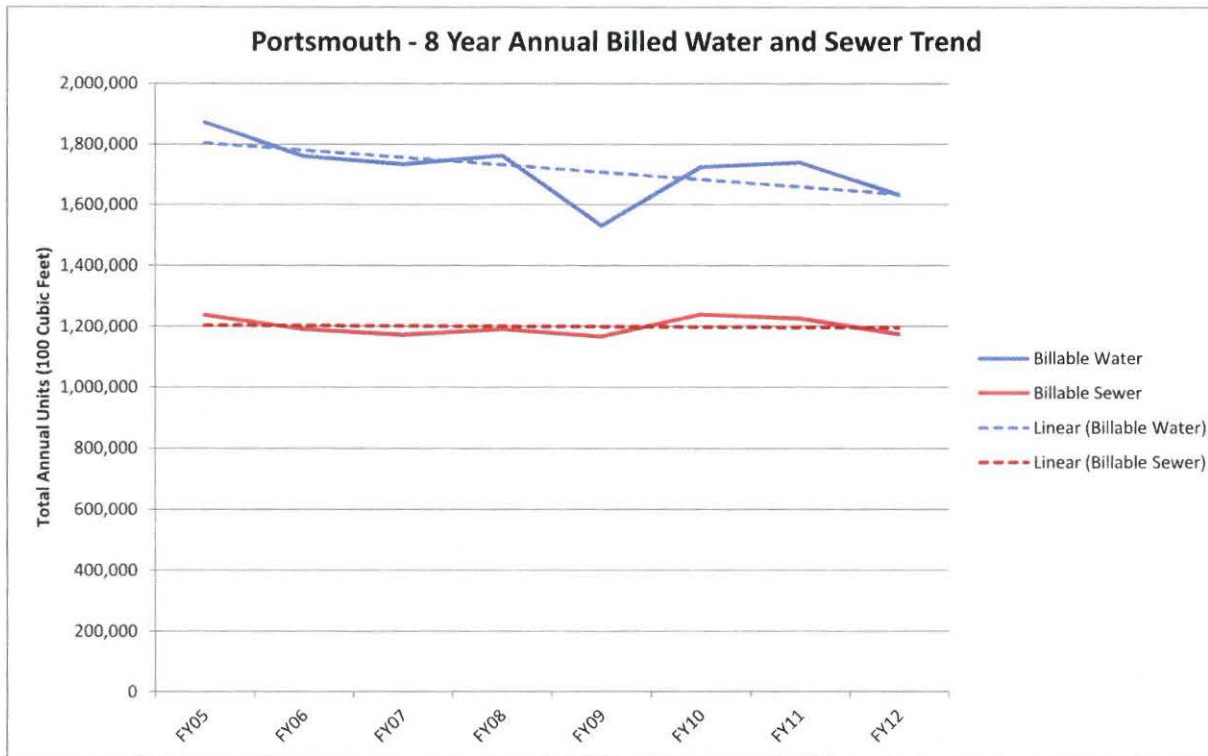
	Water	Sewer
FY03	2,238,270	1,546,536
FY04	2,117,741	1,500,629
FY05	1,873,447	1,237,182
FY06	1,760,466	1,190,312
FY07	1,733,405	1,172,364
FY08	1,761,976	1,190,312
FY09	1,530,872	1,165,799
FY10	1,724,237	1,238,243
FY11	1,739,351	1,225,509
FY12	1,632,510	1,173,423



City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

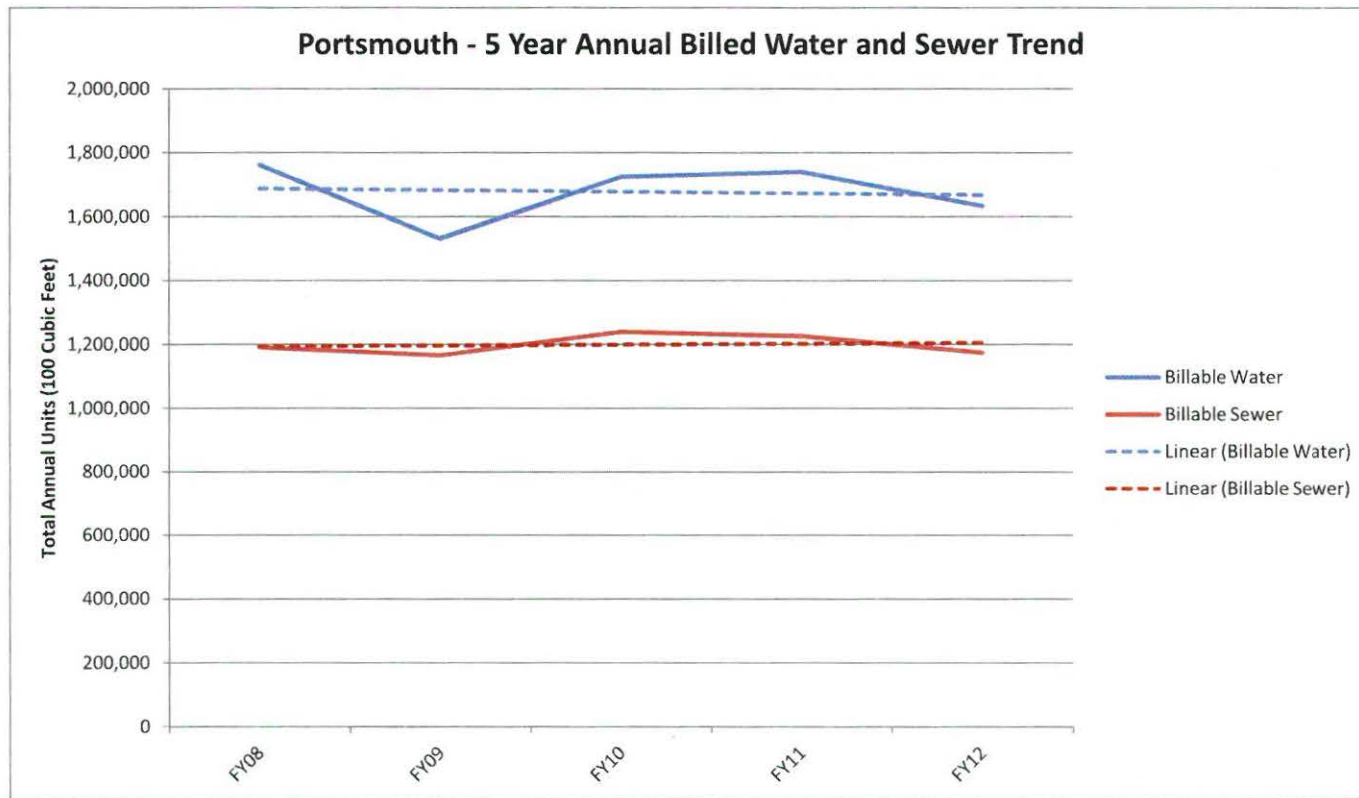
**Portsmouth Billable Water and Sewer History
8 Year Trend**

	Water	Sewer
FY05	1,873,447	1,237,182
FY06	1,760,466	1,190,312
FY07	1,733,405	1,172,364
FY08	1,761,976	1,190,312
FY09	1,530,872	1,165,799
FY10	1,724,237	1,238,243
FY11	1,739,351	1,225,509
FY12	1,632,510	1,173,423



City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

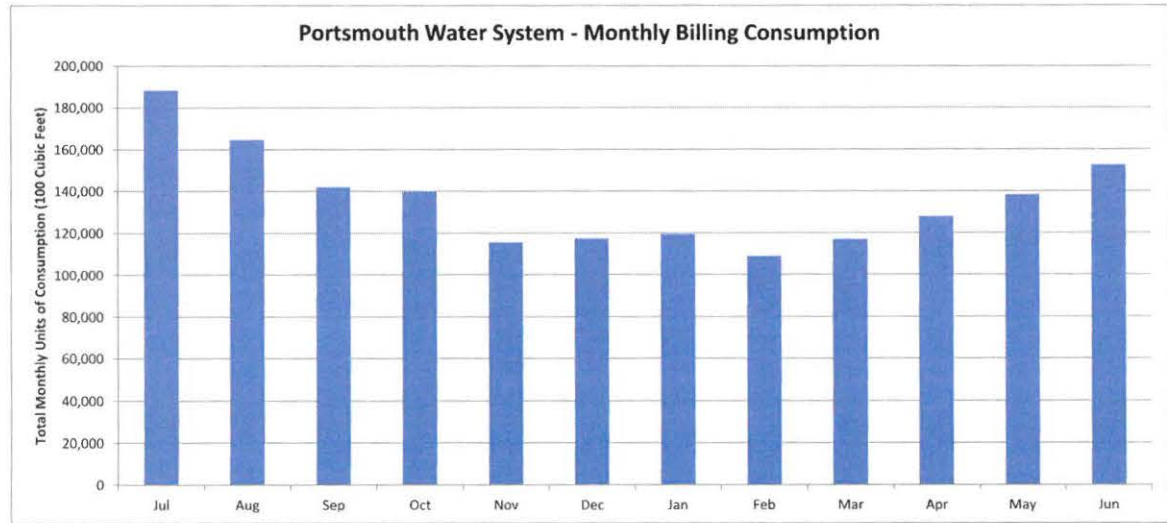
Portsmouth Billable Water and Sewer History		
5 Year Trend		
	Water	Sewer
FY08	1,761,976	1,190,312
FY09	1,530,872	1,165,799
FY10	1,724,237	1,238,243
FY11	1,739,351	1,225,509
FY12	1,632,510	1,173,423



City of Portsmouth, New Hampshire -
Water Usage Analysis based on billable consumption - FY12

City of Portsmouth Annual Water Use - Billed Consumption FY12

	Residential Multi Family	Residential Single Family	Commercial	Industrial	Municipal	Single Family Irrigation	New Castle Water District	Rye Water District	Entire System
Jul	17,830	45,742	70,097	32,552	3,649	4,673	2,534	11,491	188,568
Aug	17,729	39,047	62,901	29,543	3,580	3,908	2,057	5,927	164,692
Sep	16,152	33,755	55,739	24,177	3,839	2,211	1,941	4,220	142,034
Oct	16,672	32,517	44,337	37,918	5,146	439	1,689	970	139,687
Nov	15,538	30,993	32,628	30,414	3,341	0	1,672	923	115,509
Dec	15,829	31,090	34,094	30,968	2,822	0	1,941	518	117,263
Jan	15,915	28,577	36,185	33,315	2,746	0	2,237	491	119,466
Feb	14,596	23,555	34,904	30,221	2,701	0	2,123	1,051	109,151
Mar	16,484	26,288	38,025	30,548	2,849	0	2,142	561	116,897
Apr	15,682	28,762	43,982	27,889	5,689	671	2,039	3,277	127,990
May	15,952	33,130	48,117	31,409	3,277	1,738	2,117	2,669	138,410
Jun	16,328	33,441	54,512	32,754	5,678	2,433	2,320	5,161	152,626
Total	194,707	386,897	555,522	371,706	45,317	16,073	24,812	37,259	1,632,293
Average	16,226	32,241	46,294	30,976	3,776	2,679	2,068	3,105	136,024
Baseline Ave	15,839	28,837	36,696	32,231	3,268		1,967	752	119,662
Max	17,830	45,742	70,097	37,918	5,689	4,673	2,534	11,491	188,568
Min	14,596	23,555	32,628	24,177	2,701		1,672	491	109,151
Max vs. Base	1.1	1.6	1.9	1.2	1.7		1.3	15.3	1.6
Max vs. Ave	1.1	1.4	1.5	1.2	1.5	1.7	1.2	3.7	1.4
Max vs. Min	1.2	1.9	2.1	1.6	2.1		1.5	23.4	1.7



City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

TOTAL USAGE BREAKDOWN BY ACCOUNTS

Service Type	Accounts	CONS	Ave CONS		Average Gallons per Account Per Month	Max vs. Average (Month)	Max vs. Min (Month)
			Annual CONS per Account	per Month			
Residential SF	5,932	386,897	65	5	4,070	1.4	1.8
Residential MF	738	194,707	264	22	16,459	1.1	1.2
Irrigation	231	16,073	70	12	8,706	1.8	1.8
Commercial	879	555,522	632	53	39,394	2.0	2.5
Industrial	80	371,706	4,646	387	289,621	1.2	1.4
Municipal	78	45,317	1,688	22	16,190	1.2	1.4
NC Water Dist	1	24,812	24,812	2,068	1,546,615	1.2	1.5
Rye Water Dist	1	37,259	37,259	3,105	2,322,478	3.7	23.4
TOTAL	7,940	1,632,293	206	17	12,816		

TOTAL USAGE COMPARISON (RATE STUDY VS. CITY FINANCE DATA)

Service Type	Rate Study	City Finance	Difference	% Difference
	CONS Analysis	Dept CONS		
Residential SF	386,897	0		
Residential MF	194,707	0		
Irrigation	16,073	0		
Residential (Summary)	597,677	620,372		
Commercial	555,522	574,295		
Industrial	371,706	338,876		
Municipal	45,317	40,172		
Other Districts	62,071	62,071		
TOTAL	1,632,293	1,635,787	-3,494	-0.2%

Residential Single Family Home Accounts

Community	Accounts	CONS	Ave CONS		Average Gallons per Account Per Month
			Annual CONS per Account	per Month	
New Castle	197	17,047	87	7	5,396
Newington	255	26,060	102	9	6,374
Portsmouth	4,965	299,585	60	5	3,766
Rye	62	5,794	93	8	5,810
Madbury	1	94	103	9	6,392
Greenland	451	38,247	85	7	5,285
Durham,	1	70	70	6	4,363
TOTAL	5,932	386,897	65	5	4,070

Residential Multi Family Home Accounts

Community	Accounts	CONS	Average Gallons per Account Per Month		
			Annual CONS per Account	Ave CONS per Month	Per Month
New Castle	1	321	321	27	20,009
Newington	1	79	79	7	4,924
Portsmouth	733	187,384	256	21	15,948
Rye	0	0	0	0	0
Madbury	1	6,676	6,676	556	416,137
Greenland	2	247	124	10	7,698
Durham,	0	0	0	0	0
TOTAL	738	194,707	264	22	16,459

Notes:

New Castle - Fort Constitution is listed as Residential Single Family.
 FY12 billed use for Fort Constitution was 14,408
 This account was removed from the residential data set

City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

Single Family Irrigation

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	38	3,470	91	15	11,384
Newington	0	0	0	0	0
Portsmouth	193	12,603	65	11	8,141
Rye	0	0	0	0	0
Madbury	0	0	0	0	0
Greenland	0	0	0	0	0
Durham,	0	0	0	0	0
TOTAL	231	16,073	70	12	8,674

note: Gallons per month averages the total annual divided by the six months of summer irrigation

Industrial Accounts

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	0	0	0	0	0
Newington	16	74,109	4,632	386	288,716
Portsmouth	62	296,822	4,787	399	298,418
Rye	0	0	0	0	0
Madbury	0	0	0	0	0
Greenland	2	775	388	32	24,154
Durham	0	0	0	0	0
TOTAL	80	371,706	4,646	387	289,621

Water Districts

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	1	24,812	24,812	2,068	1,546,615
Newington	0	0	0	0	0
Portsmouth	0	0	0	0	0
Rye	1	37,259	37,259	3,105	2,322,478
Madbury	0	0	0	0	0
Greenland	0	0	0	0	0
Durham	0	0	0	0	0
TOTAL	2	62,071	31,036	2,586	1,934,546

Commercial Accounts

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	8	11,229	1,404	117	87,493
Newington	66	109,775	1,663	139	103,676
Portsmouth	767	416,207	543	45	33,825
Rye	7	1,302	186	16	11,594
Madbury	0	0	0	0	0
Greenland	30	16,929	564	47	35,175
Durham	1	80	80	7	4,987
TOTAL	879	555,522	632	53	39,394

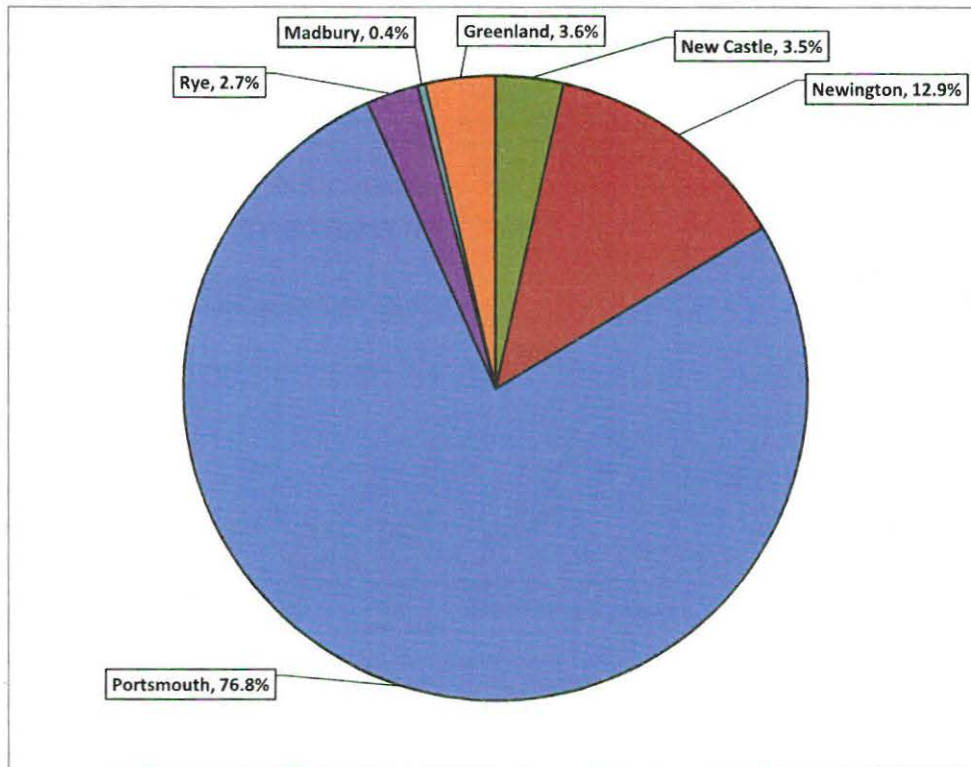
Municipal Account Summary

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	3	474	158	13	9,849
Newington	3	187	62	5	3,885
Portsmouth	67	41,759	888	74	55,383
Rye	0	0	0	0	0
Madbury	0	0	0	0	0
Greenland	5	2,897	579	48	36,116
Durham	0	0	0	0	0
TOTAL	78	45,317	1,688	22	16,190

City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

TOTAL USAGE BREAKDOWN BY TOWN

Community	Accounts	CONS	Ave CONS Month	% of overall CONS	Annual Gallons of CONS	Average Gallons per Day
New Castle	248	57,353	4,779	3.5%	42,900,044	117,213
Newington	341	210,210	17,518	12.9%	157,237,080	429,610
Portsmouth	6,787	1,254,360	104,548	76.8%	938,423,596	2,563,999
Rye	70	44,355	3,696	2.7%	33,177,540	90,649
Madbury	2	6,770	564	0.4%	5,063,960	13,836
Greenland	490	59,095	4,925	3.6%	44,203,060	120,773
Durham	2	150	13	0.0%	112,200	307
TOTAL	7,940	1,632,293	136,043		1,221,117,480	3,336,387



City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

Residential Single Family Home Accounts

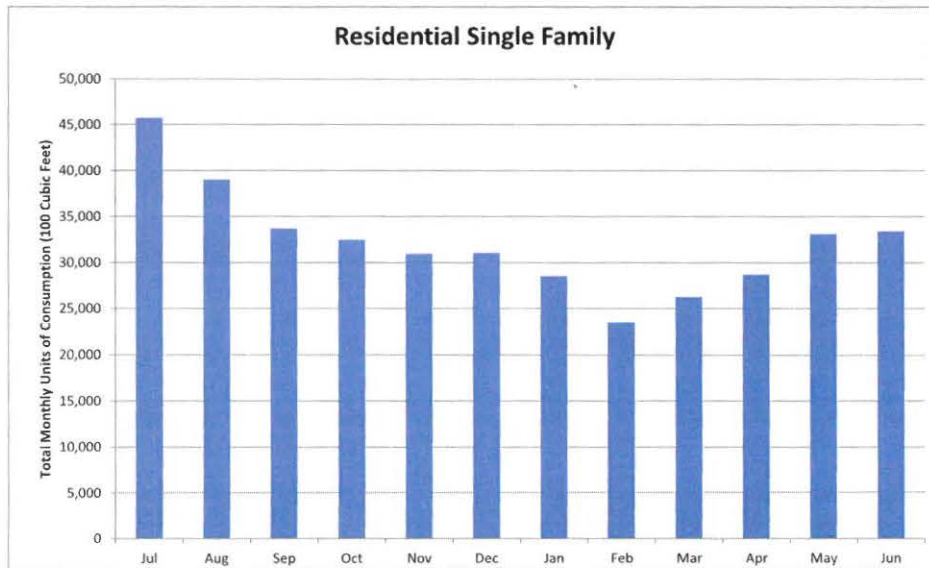
Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	197	17,047	87	7	5,396
Newington	255	26,060	102	9	6,374
Portsmouth	4,965	299,585	60	5	3,766
Rye	62	5,794	93	8	5,810
Madbury	1	94	103	9	6,392
Greenland	451	38,247	85	7	5,285
Durham,	1	70	70	6	4,363
TOTAL	5,932	386,897	65	5.4	4,070

Notes:

New Castle - Fort Constitution is listed as Residential Single Family.
FY12 billed use for Fort Constitution was 14,408
This account was removed from the residential data set

Residential Single Family Trend

	CONS	Gals	GPD
Jul	45,742	34,214,993	1,103,709
Aug	39,047	29,207,463	942,176
Sep	33,755	25,248,772	841,626
Oct	32,517	24,322,398	784,593
Nov	30,993	23,182,649	772,755
Dec	31,090	23,255,527	750,178
Jan	28,577	21,375,731	689,540
Feb	23,555	17,619,144	629,255
Mar	26,288	19,663,478	634,306
Apr	28,762	21,513,973	717,132
May	33,130	24,781,452	799,402
Jun	33,441	25,013,610	833,787
Total	386,897	289,399,190	
Average	32,241	24,116,599	791,538
Baseline Ave	28,837	21,569,821	707,207
Max	45,742	34,214,993	1,103,709
Min	23,555	17,619,144	629,255
Max vs. Base	1.6		
Max vs. Ave	1.4		
Max vs. Min	1.9		



City of Portsmouth, New Hampshire -
Water Usage Analysis based on billable consumption - FY12

Residential Multi Family Home Account Summary

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	1	321	321	27	20,009
Newington	1	79	79	7	4,924
Portsmouth	733	187,384	256	21	15,935
Rye	0	0	0	0	0
Madbury	1	6,676	6,676	556	416,137
Greenland	2	247	124	10	7,698
Durham	0	0	0	0	0
TOTAL	738	194,707	264	22	16,445

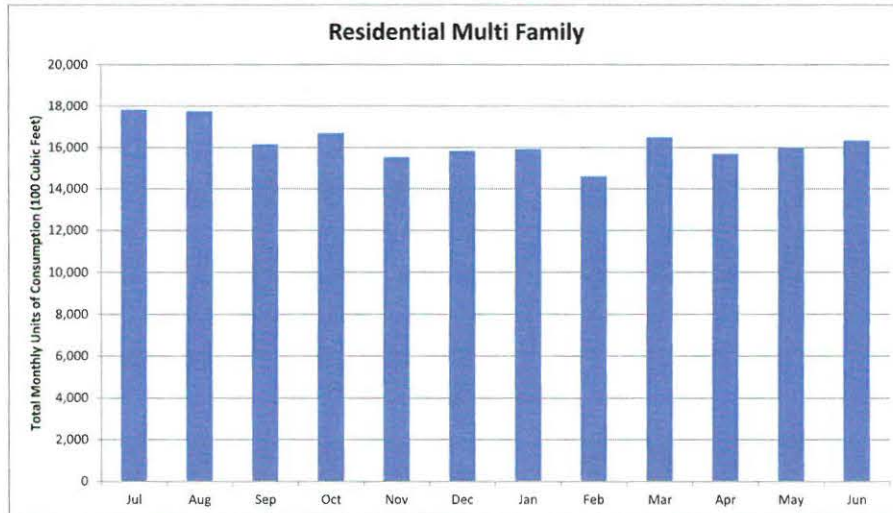
Residential Multi Family Dwelling Use Summary

Community	Dwelling Units	CONS	Annual CONS per Dwelling	Ave CONS per Dwelling per Month	Average Gallons per Dwelling Per Month
New Castle	2	321	161	13	10,005
Newington	2	79	40	3	2,462
Portsmouth	4,318	187,384	43	4	2,705
Rye	0	0	0	0	0
Madbury	51	6,676	131	11	8,160
Greenland	4	247	62	5	3,849
Durham	0	0	0	0	0
TOTAL	4,377	194,707	44	4	2,773

Residential Multi Family Trend

	CONS	Gals	GPD
Jul	17,830	13,336,760	430,218
Aug	17,729	13,261,272	427,783
Sep	16,152	12,081,860	402,729
Oct	16,672	12,470,513	402,275
Nov	15,538	11,622,204	387,407
Dec	15,829	11,840,092	381,938
Jan	15,915	11,904,420	384,014
Feb	14,596	10,918,144	389,934
Mar	16,484	12,330,000	397,742
Apr	15,682	11,729,830	390,994
May	15,952	11,932,378	384,915

Jun	16,328	12,213,404	407,113
Total	194,707	145,640,877	
Average	16,226	12,136,740	398,922
Baseline Ave	15,839	11,847,562	388,445
Max	17,830	13,336,760	430,218
Min	14,596	10,918,144	381,938
Max vs. Base	1.1		
Max vs. Ave	1.1		
Max vs. Min	1.2		



City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

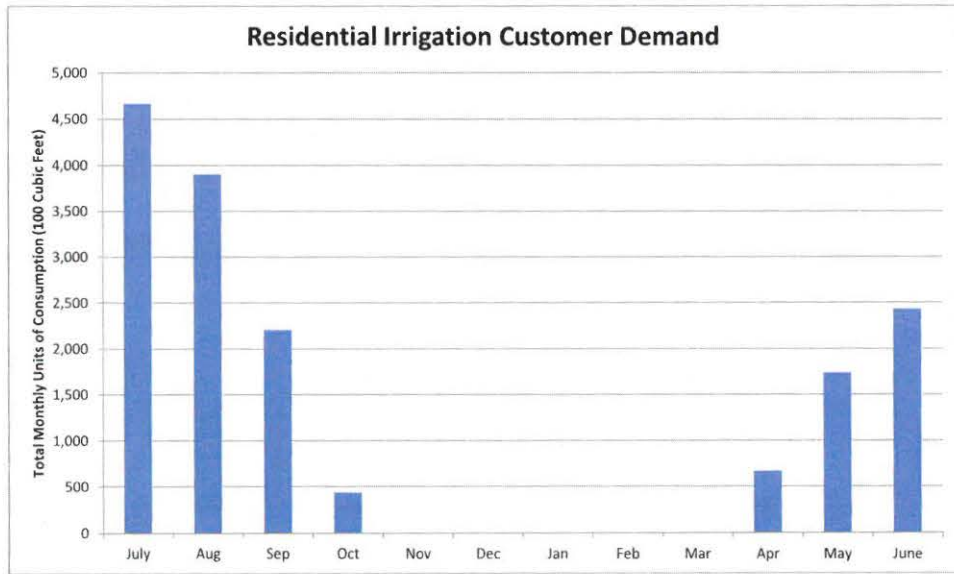
Residential Irrigation Account Summary

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	38	3,470	91	15	11,384
Newington	0	0	0	0	0
Portsmouth	193	12,603	65	11	8,141
Rye	0	0	0	0	0
Madbury	0	0	0	0	0
Greenland	0	0	0	0	0
Durham,	0	0	0	0	0
TOTAL	231	16,073	70	12	8,674

Monthly Irrigation Totals

Month	Total Month Cons	Total Month Gallons	Services	Gallons per Month per Service
July	4,673	3,495,404	231	15,132
Aug	3,908	2,923,184	231	12,654
Sep	2,211	1,653,828	231	7,159
Oct	439	328,372	231	1,422
Nov	0	0	231	0
Dec	0	0	231	0
Jan	0	0	231	0
Feb	0	0	231	0
Mar	0	0	231	0
Apr	671	501,908	231	2,173
May	1,738	1,300,024	231	5,628
June	2,433	1,819,884	231	7,878
Irrigation Months - Average				8,437
Peak Month Average				15,132
Peak vs. Average				1.8
Non Irrigation Months - Average				237

note: Gallons per month averages the total annual divided by the six months of summer irrigation



City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

Commercial Account Summary

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	8	11,229	1,404	117	87,493
Newington	66	109,775	1,663	139	103,676
Portsmouth	767	416,207	543	45	33,825
Rye	7	1,302	186	16	11,594
Madbury	0	0	0	0	0
Greenland	30	16,929	564	47	35,175
Durham	1	80	80	7	4,987
TOTAL	879	555,522	632	53	39,394

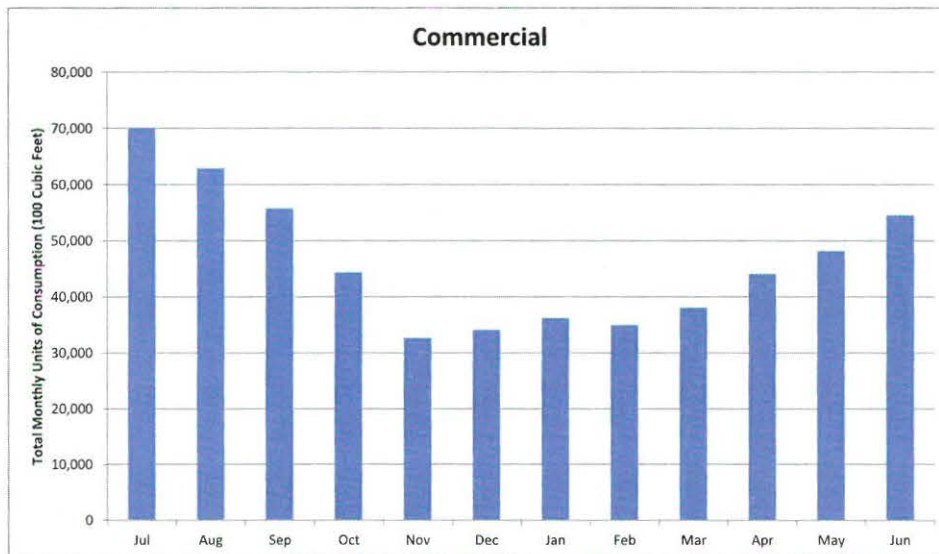
Notes:

Lonza and HCA Use (Changed from Commercial to Industrial in 2011)

	CONS
July	12,803
August	9,812
Sept	8,171
	30,786 Deduct from Portsmouth
	416,207 New CONS use total for Portsmouth

Commercial Trend

	CONS	Gals	GPD
Jul	70,097	52,432,824	1,691,381
Aug	62,901	47,050,011	1,517,742
Sep	55,739	41,692,901	1,389,763
Oct	44,337	33,164,188	1,069,813
Nov	32,628	24,405,722	813,524
Dec	34,094	25,502,658	822,666
Jan	36,185	27,066,644	873,118
Feb	34,904	26,108,120	932,433
Mar	38,025	28,442,625	917,504
Apr	43,982	32,898,466	1,096,616
May	48,117	35,991,649	1,161,021
Jun	54,512	40,774,647	1,359,155
Total	555,522	415,530,456	
Average	46,294	34,627,538	1,137,061
Baseline Ave	36,696	27,448,326	899,945
Max	70,097	52,432,824	1,691,381
Min	32,628	24,405,722	813,524
Max vs. Base	1.9		
Max vs. Ave	1.5		
Max vs. Min	2.1		



City of Portsmouth, New Hampshire - Water Usage Analysis based on billable consumption - FY12

Industrial Account Summary

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	0	0	0	0	0
Newington	16	74,109	4,632	386	288,716
Portsmouth	62	296,822	4,787	399	298,418
Rye	0	0	0	0	0
Madbury	0	0	0	0	0
Greenland	2	775	388	32	24,154
Durham	0	0	0	0	0
TOTAL	80	371,706	4,646	387	289,621

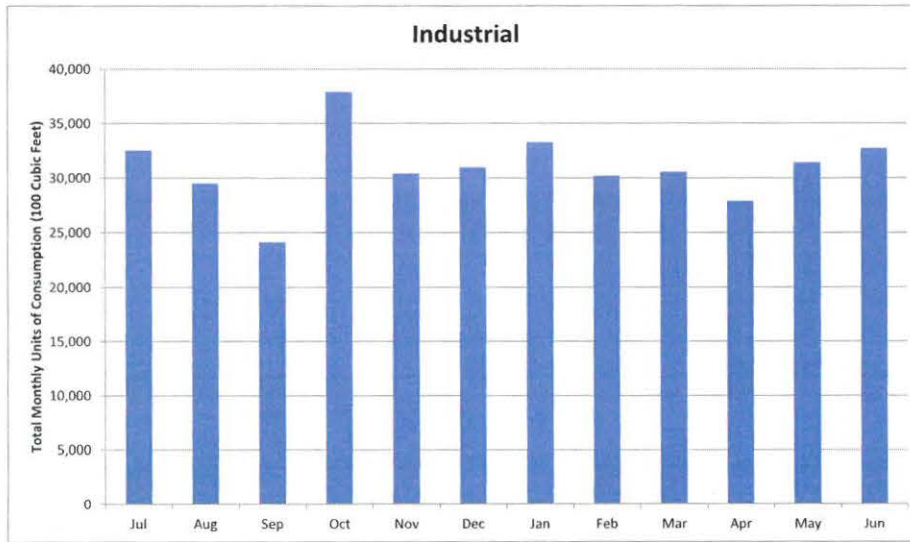
Notes:

Lonza and HCA Use (Changed from Commercial to Industrial in 2011)

	CONS
July	12,803
August	9,812
Sept	8,171
	30,786 Add to Portsmouth
	327,608 New CONS use total for Portsmouth

Industrial Trend

	CONS	Gals	GPD
Jul	32,552	24,348,606	785,439
Aug	29,543	22,097,904	712,836
Sep	24,177	18,084,273	602,809
Oct	37,918	28,362,436	914,917
Nov	30,414	22,749,807	758,327
Dec	30,968	23,164,037	747,227
Jan	33,315	24,919,476	803,854
Feb	30,221	22,605,013	807,322
Mar	30,548	22,849,819	737,091
Apr	27,889	20,860,769	695,359
May	31,409	23,493,928	757,869
Jun	32,754	24,500,022	816,667
Total	371,706	278,036,088	
Average	30,976	23,169,674	761,643
Baseline Ave	32,231	24,108,431	790,440
Max	37,918	28,362,436	914,917
Min	24,177	18,084,273	602,809
Max vs. Base	1.2		
Max vs. Ave	1.2		
Max vs. Min	1.6		



City of Portsmouth, New Hampshire -
 Water Usage Analysis based on billable consumption - FY12

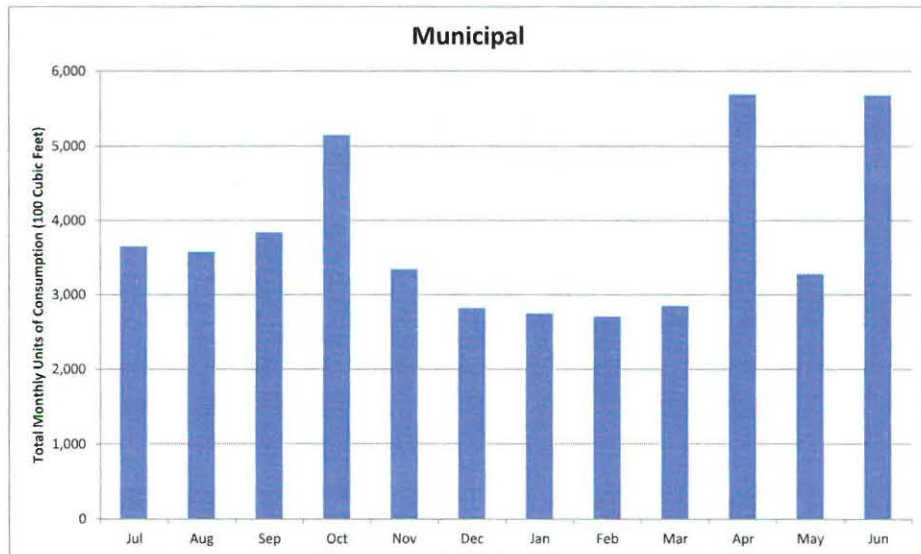
Municipal Account Summary

Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	3	474	158	13	9,849
Newington	3	187	62	5	3,885
Portsmouth	67	41,759	888	74	55,383
Rye	0	0	0	0	0
Madbury	0	0	0	0	0
Greenland	5	2,897	579	48	36,116
Durham	0	0	0	0	0
TOTAL	78	45,317	1,688	22	16,190

Notes:

Municipal Trend

	CONS	Gals	GPD
Jul	3,649	2,729,452	88,047
Aug	3,580	2,677,840	86,382
Sep	3,839	2,871,572	95,719
Oct	5,146	3,849,208	124,168
Nov	3,341	2,499,068	83,302
Dec	2,822	2,110,856	68,092
Jan	2,746	2,054,008	66,258
Feb	2,701	2,020,348	72,155
Mar	2,849	2,131,052	68,744
Apr	5,689	4,255,372	141,846
May	3,277	2,451,196	79,071
Jun	5,678	4,247,144	141,571
Total	45,317	33,897,116	
Average	3,776	2,824,760	92,946
Baseline Ave	3,268	2,444,090	80,134
Max	5,689	4,255,372	141,846
Min	2,701	2,020,348	66,258
Max vs. Base	1.7		
Max vs. Ave	1.5		
Max vs. Min	2.1		

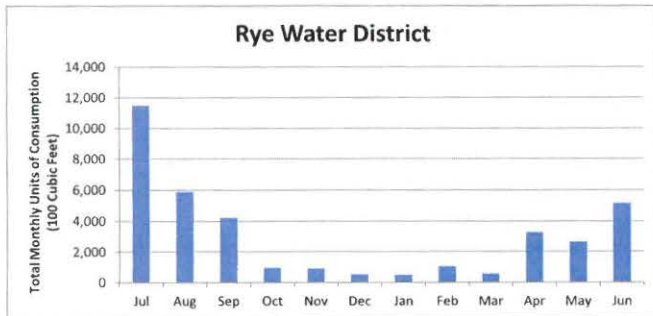
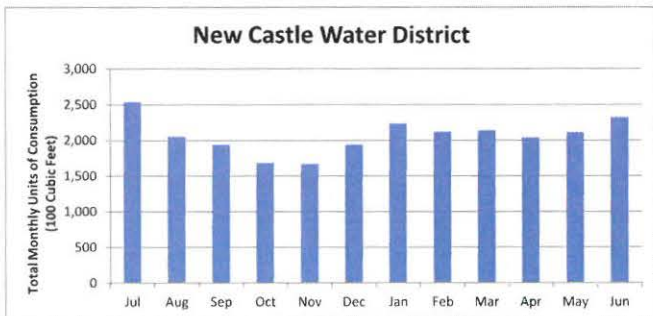


City of Portsmouth, New Hampshire -

Water Usage Analysis based on billable consumption - FY12

New Castle Water District		
	CONS	Gals
Jul	2,534	1,895,432
Aug	2,057	1,538,636
Sep	1,941	1,451,868
Oct	1,689	1,263,372
Nov	1,672	1,250,656
Dec	1,941	1,451,868
Jan	2,237	1,673,276
Feb	2,123	1,588,004
Mar	2,142	1,602,216
Apr	2,039	1,525,172
May	2,117	1,583,516
Jun	2,320	1,735,360
Total	24,812	18,559,376
Average	2,068	1,546,615
Baseline Ave	1,967	
Max	2,534	1,895,432
Min	1,672	1,250,656
Max vs. Base	1.3	
Max vs. Ave	1.2	
Max vs. Min	1.5	

Rye Water District		
	CONS	Gals
Jul	11,491	8,595,268
Aug	5,927	4,433,396
Sep	4,220	3,156,560
Oct	970	725,560
Nov	923	690,404
Dec	518	387,464
Jan	491	367,268
Feb	1,051	786,148
Mar	561	419,628
Apr	3,277	2,451,196
May	2,669	1,996,412
Jun	5,161	3,860,428
Total	37,259	27,869,732
Average	3,105	2,322,478
Baseline Ave	752	
Max	11,491	8,595,268
Min	491	367,268
Max vs. Base	15.3	
Max vs. Ave	3.7	
Max vs. Min	23.4	



Portsmouth Water - Fire Service Fees

Fire Services		Month Fee	Month Revenue	Annual Revenue
1"	7	\$2.55	\$17.85	\$214
1 1/2"	2	\$3.82	\$7.64	\$92
2"	13	\$5.09	\$66.17	\$794
2 1/2"	0	\$7.64	\$0.00	\$0
3"	2	\$12.22	\$24.44	\$293
4"	38	\$19.35	\$735.30	\$8,824
5"	0	\$31.57	\$0.00	\$0
6"	168	\$38.69	\$6,499.92	\$77,999
8"	74	\$71.28	\$5,274.72	\$63,297
10"	19	\$107.93	\$2,050.67	\$24,608
12"	6	\$162.88	\$977.28	\$11,727
TOTAL				\$187,848

Municipal Hydrant Fees

Greenland	67	\$100.00		\$6,700
New Castle	11	\$100.00		\$1,100
Newington	90	\$100.00		\$9,000
Portsmouth	853	\$100.00		\$85,300
Rye	19	\$100.00		\$1,900

TOTAL				\$291,848
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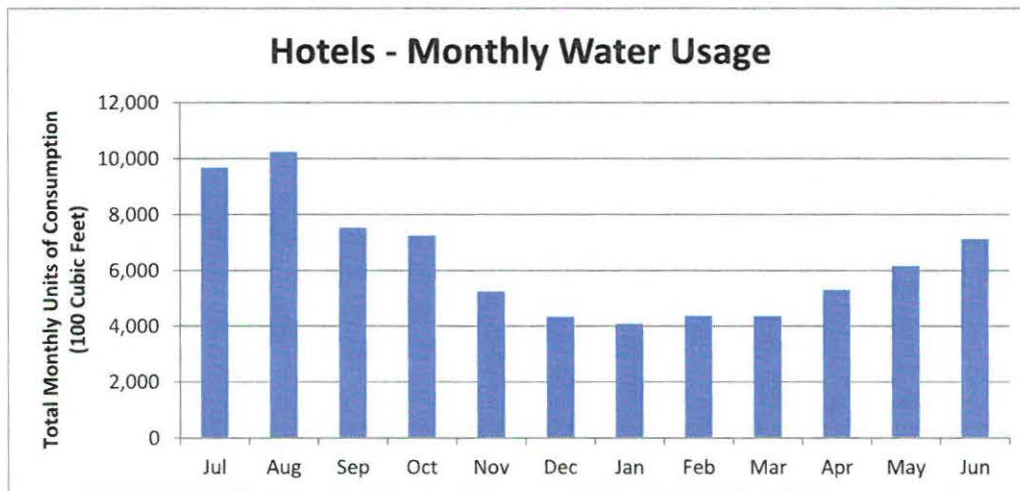
Inventory per City Finance Department

Private Fire Hydrants would be listed as 8, 10 or 12-inch accounts

Hotel Usage Demographics

Hotel	Rooms	Avg Month Usage (gals)	Avg Daily Usage (gpd)	Avg Usage/ Room (gpd)	Max Month Usage (gals)	Max Month Daily Usage (gpd)	Max Month Usage/ Room (gpd)
Americas Best Inns	61	95,495	3,131	51	157,828	5,091	83
Anchorage Inn	92	125,913	4,128	45	263,296	8,493	92
Best Western Wynwood	169	290,473	9,524	56	510,136	16,456	97
Comfort Inn	121	231,194	7,580	63	375,496	12,113	100
Courtyard by Marriott	133	403,920	13,243	100	756,976	24,419	184
Economy Lodge	108	181,764	5,959	55	302,192	9,748	90
Fairfield Inn	105	162,690	5,334	51	385,220	12,426	118
Hampton Inn	125	338,719	11,106	89	492,932	15,901	127
Hilton Garden Inn	131	374,187	12,268	94	458,524	15,284	117
Holiday Inn	130	299,823	9,830	76	484,704	15,636	120
Homewood Suites	116	336,226	11,024	95	463,012	15,966	138
Residence Inn	128	314,472	10,311	81	749,496	24,177	189
Sheraton Hotel	200	552,398	18,111	91	801,856	25,866	129
Sise Inn	34	50,739	1,664	49	94,996	3,064	90
The Port Motor Inn	57	145,424	4,768	84	203,456	6,563	115
Wentworth by the Sea	161	746,005	24,459	152	1,196,052	39,868	248
Wrens Nest	32	66,946	2,195	69	155,584	5,019	157
TOTAL	1,903		154,636	81		256,092	135

Hotels - Monthly Water Use		
	CONS	Gals
Jul	9,678	7,239,144
Aug	10,238	7,658,024
Sep	7,531	5,633,188
Oct	7,244	5,418,512
Nov	5,247	3,924,756
Dec	4,334	3,241,832
Jan	4,082	3,053,336
Feb	4,370	3,268,760
Mar	4,359	3,260,532
Apr	5,305	3,968,140
May	6,157	4,605,436
Jun	7,119	5,325,012
Total	75,664	56,596,672
Average	6,305	4,716,389
Max	10,238	7,658,024
Min	4,082	3,053,336
Peak vs. Ave	1.6	
Max vs. Min	2.5	



HI OF SEWER USAGE

CITY OF PORTSMOUTH, NEW HAMPSHIRE
ACTUAL USAGE HISTORY BY CLASS AND PERIOD

SEWER

Total Number of Sewer Accounts: 6,243

	July	August	September	October	November	December	January	February	March	April	May	June	Total
1992/1993	99,597	61,889	113,503	90,756	109,019	52,967	97,280	80,932	89,149	51,419	87,283	86,135	1,019,929
1993/1994	114,502	88,112	117,832	97,126	114,135	57,284	103,393	87,448	96,698	44,437	103,318	85,977	1,110,262
1994/1995	100,628	72,458	114,134	98,200	107,918	55,552	89,127	72,041	88,019	44,022	98,438	84,359	1,024,896
1995/1996	114,662	56,633	117,066	103,707	112,398	56,706	98,738	85,439	96,085	56,714	84,929	76,563	1,059,640
1996/1997	104,658	67,970	112,030	90,663	119,779	66,441	94,073	83,238	77,110	58,804	92,432	83,448	1,050,646
1997/1998	90,840	64,975	134,677	107,629	108,308	37,314	106,945	86,143	92,906	64,547	95,500	98,278	1,088,062
1998/1999	89,411	59,062	114,378	98,814	104,096	16,877	76,468	129,577	127,004	104,716	93,457	92,696	1,106,556
1999/2000	113,904	68,701	111,242	94,512	69,903	87,467	155,501	103,134	108,991	84,745	105,152	79,467	1,182,719
2000/2001	110,027	71,191	138,480	103,049	85,359	68,977	77,658	81,790	114,005	83,971	81,054	41,528	1,057,089
2001/2002	90,544	136,885	82,484	122,225	115,304	85,230	121,436	103,071	114,238	97,155	146,485	41,528	1,256,585
2002/2003	141,887	118,048	154,526	141,584	86,262	97,720	217,614	178,780	105,883	86,180	116,066	101,985	1,546,536
2003/2004	210,354	148,172	139,607	171,880	118,290	80,943	131,932	86,476	97,300	91,838	114,997	108,840	1,500,629
2004/2005	110,782	87,267	118,460	100,524	98,164	73,524	108,890	87,594	92,803	71,524	161,445	126,205	1,237,182
2005/2006	97,969	(33,088)	231,166	104,688	104,534	74,155	106,623	74,913	112,024	80,642	105,570	131,115	1,190,312
2006/2007	114,754	84,720	120,648	109,282	103,764	64,385	113,773	97,359	100,015	72,313	106,197	85,155	1,172,364
2007/2008	99,561	107,445	130,021	108,852	105,763	73,996	114,156	86,496	93,164	73,097	101,822	95,939	1,190,312
2008/2009	146,738	137,080	103,913	108,474	104,397	73,599	105,639	63,799	81,309	79,760	79,145	81,946	1,165,799
2009/2010	136,730	101,548	103,906	63,385	107,112	103,354	60,979	97,577	85,899	97,673	45,916	234,164	1,238,243
2010/2011	117,904	181,529	89,084	91,300	91,300	82,070	88,474	75,455	96,044	96,954	96,031	114,246	1,225,509
2011/2012	120,025	119,644	106,678	101,014	84,822	87,746	90,083	80,577	86,874	88,633	99,083	108,243	1,173,423
2012/2013	122,585	119,806											242,391
2013/2014													-
average 92-12	116,274	90,012	122,692	105,639	102,531	69,815	107,939	92,092	97,776	76,457	100,716	97,891	1,179,835
avg % of total	9.9%	7.6%	10.4%	9.0%	8.7%	5.9%	9.1%	7.8%	8.3%	6.5%	8.5%	8.3%	100.0%
avg cumulator	116,274	206,286	328,978	434,617	537,148	606,964	714,903	806,995	904,771	981,228	1,081,944	1,179,835	-
ave exclude FY03&04	109,624	85,223	119,983	99,962	102,560	67,647	100,513	87,588	97,352	75,063	99,070	97,055	1,141,640
cumulative ave exclusions	109,624	194,848	314,831	414,793	517,353	585,000	685,513	773,101	870,453	945,516	1,044,585	1,141,640	0

	Municipal	Industrial	Residential	Commercial	Other Utilities	Pease	Total
1992/1993	16,088	94,556	607,852	288,009	13,424	-	1,019,929
1993/1994	16,083	92,504	635,203	330,361	13,915	22,196	1,110,262
1994/1995	20,235	69,651	570,874	314,184	13,628	36,324	1,024,896
1995/1996	18,316	71,838	574,434	344,280	16,041	34,731	1,059,640
1996/1997	16,891	75,268	567,386	334,136	16,221	40,744	1,050,646
1997/1998	17,412	65,087	577,765	346,444	15,528	65,826	1,088,062
1998/1999	19,151	88,208	559,594	345,695	24,440	69,468	1,106,556
1999/2000	21,665	89,293	518,971	439,982	27,977	84,831	1,182,719
2000/2001	15,650	62,475	520,479	347,081	20,361	91,043	1,057,089
2001/2002	21,544	89,117	567,881	443,671	24,987	109,385	1,256,585
2002/2003	38,886	233,713	616,404	596,141	61,391	-	1,546,536
2003/2004	52,503	164,644	579,629	659,069	44,784	-	1,500,629
2004/2005	23,445	110,656	525,638	533,221	44,222	-	1,237,182
2005/2006	13,390	89,132	474,727	436,261	45,686	-	1,059,197
2006/2007	22,913	100,539	570,932	452,064	25,917	-	1,172,364
2007/2008	16,673	81,901	515,988	530,362	45,388	-	1,190,312
2008/2009	12,305	137,666	486,378	500,308	29,142	-	1,165,799
2009/2010	15,828	112,563	555,232	512,550	42,070	-	1,238,243
2010/2011	15,774	112,771	498,663	551,484	46,816	-	1,225,509
2011/2012	16,651	220,025	477,629	417,444	41,674	-	1,173,423
2012/2013	3,881	51,430	90,776	89,570	6,735	-	242,391
2013/2014							-
TOTAL	415,284	2,213,037	11,092,436	8,812,317	620,347	554,548	23,707,968
% of total	1.75%	9.33%	46.79%	37.17%	2.62%	2.34%	100%
average thru 12	20,570.14	108,080	550,083	436,137	30,681	27,727	1,173,279
avg % thru 12	1.75%	9.21%	46.88%	37.17%	2.61%	2.36%	100.00%
% (no Pease cal)	1.75%	9.21%	46.88%	39.54%	2.61%		100.00%

Uses the Average excluding FY03 & 04 total for calculation

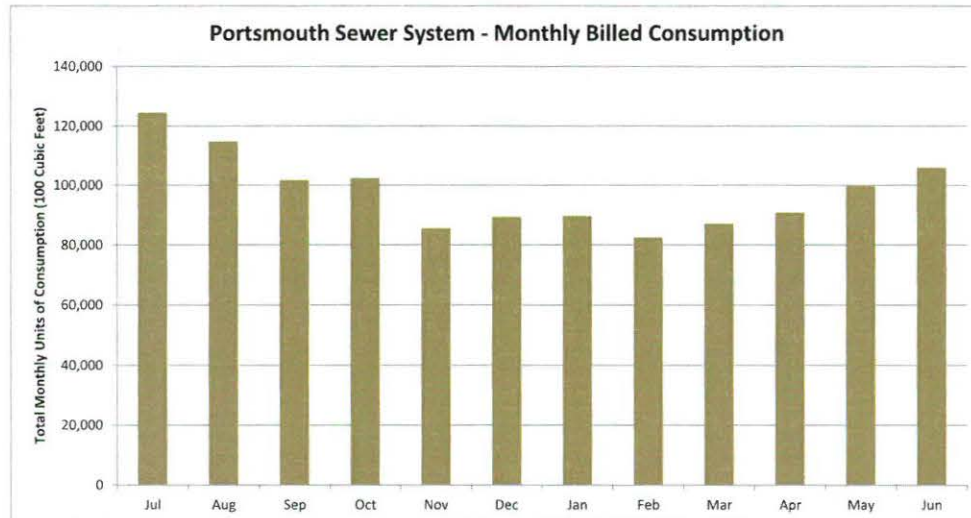
Project Conservation at: 10.0%

Unit Usage for next year Projected: 1,027,476

City of Portsmouth, New Hampshire -
Water Usage Analysis based on billable consumption - FY12

City of Portsmouth Annual Sewer - Billed Consumption FY12

	Residential Single Family	Residential Multi Family	Commercial	Industrial	Municipal	New Castle Sewer District	Entire System
Jul	28,252	17,856	53,443	19,666	1,381	3,646	124,244
Aug	25,505	17,756	47,957	17,848	1,163	4,394	114,622
Sep	23,128	16,179	42,497	14,606	1,328	3,863	101,602
Oct	23,231	16,698	33,805	22,908	1,060	4,502	102,203
Nov	21,748	15,564	24,878	18,374	981	3,866	85,411
Dec	23,518	15,856	25,995	18,709	1,085	4,049	89,212
Jan	21,055	15,943	27,589	20,127	1,048	3,844	89,606
Feb	18,567	14,623	26,612	18,257	1,095	3,074	82,228
Mar	19,589	16,512	28,991	18,455	1,112	2,219	86,878
Apr	20,806	15,708	33,534	16,849	1,448	2,390	90,735
May	23,842	15,979	36,686	18,975	1,370	2,788	99,641
Jun	23,260	16,355	41,561	19,788	1,734	3,038	105,736
Total	272,501	195,029	423,548	224,562	14,805	41,674	1,172,119
Average	22,708	16,252	35,296	18,714	1,234	3,473	97,677
Baseline Ave	21,285	15,866	27,978	19,472	1,064	3,592	89,257
Max	28,252	17,856	53,443	22,908	1,734	4,502	124,244
Min	18,567	14,623	24,878	14,606	981	2,219	82,228
Max vs. Base	1.3	1.1	1.9	1.2	1.6	1.3	1.4
Max vs. Ave	1.2	1.1	1.5	1.2	1.4	1.3	1.3
Max vs. Min	1.5	1.2	2.1	1.6	1.8	2.0	1.5



City of Portsmouth, New Hampshire -
 Sewer Usage Analysis based on billable consumption - FY12

TOTAL USAGE BREAKDOWN BY ACCOUNTS

Community	Accounts	CONS	Ave CONS		Average Gallons per Account Per Month	Max Month vs. Baseline
			Annual CONS per Account	per Account per Month		
Residential SF	4,723	272,501	58	5	3,596	1.3
Residential MF	733	195,029	266	22	16,585	1.1
Residential Summary		467,530				
Commercial	828	423,548	512	43	31,885	1.9
Industrial	63	224,562	3,564	297	222,186	1.2
Municipal	41	14,805	361	30	22,508	1.6
Other Dist	1	41,674	41,674	3,473	2,597,679	1.2
TOTAL	6,389	1,172,119	183	15	11,436	

TOTAL USAGE COMPARISON (RATE STUDY VS. CITY FINANCE DATA)

Community	Accounts	City Finance		Difference % Difference
		Dept CONS		
Residential SF		0		
Residential MF		0		
Residential Summary	5,456	477,629	-10,099	-2.1%
Commercial	828	417,444	6,104	1.5%
Industrial	63	220,025	4,537	2.1%
Municipal	41	16,651	-1,846	-11.1%
Other Dist	1	41,674	0	0.0%
TOTAL	6,389	1,173,423	-1,304	-0.1%

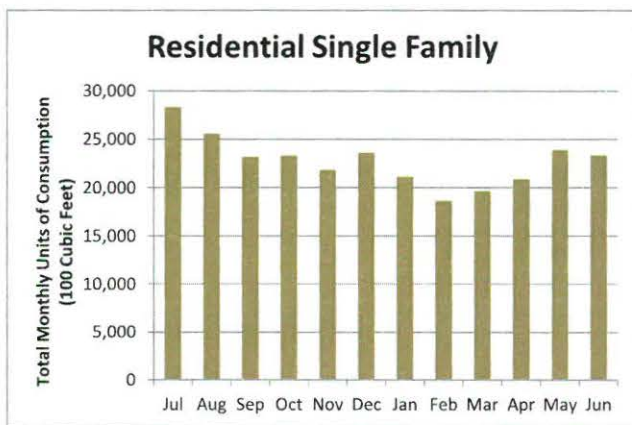
NOTES

- 1) Summary data from City Finance is developed based on total billed revenue that is utilized to calculate CONS. Therefore, this accounts for some of the summary data being different from the metered data for individual categories.
- 2) Total CONS to switch from Commercial to Industrial because accounts were moved in 2011 per Finance Department

Lonza and HCA Adjustment	30,786
Commercial after adjustment	392,762 Lonza and HCA
Industrial after adjustment	255,348 Lonza and HCA
July Adjustment	12,803
August Adjustment	9,812
Sept Adjustment	8,171
- 3) Rye Sewer Commission is Residential Rate and added to Residential CONS total
- 4) Spinner Way Adult Rec Fieldhouse use 649 Units and is billed in residential, not municipal
- 5) Plains Ballfield Irrigation removed from April CONS for Commercial (2483)

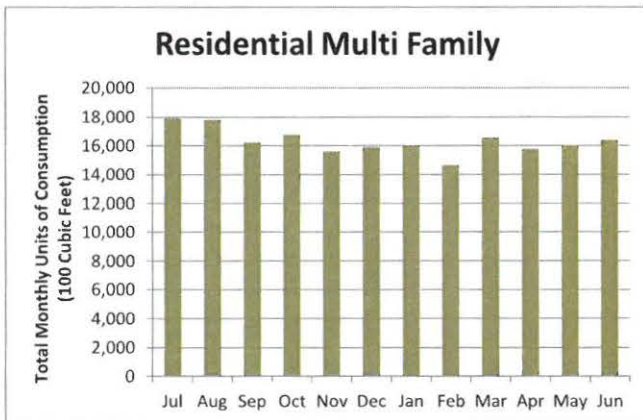
City of Portsmouth, New Hampshire -
 Sewer Usage Analysis based on billable consumption - FY12

Residential Single Family Trend			
	CONS	Gals	GPD
Jul	28,252	21,132,496	681,693
Aug	25,505	19,077,740	615,411
Sep	23,128	17,299,744	576,658
Oct	23,231	17,376,788	560,542
Nov	21,748	16,267,504	542,250
Dec	23,518	17,591,464	567,467
Jan	21,055	15,749,140	508,037
Feb	18,567	13,888,116	478,901
Mar	19,589	14,652,572	472,664
Apr	20,806	15,562,888	518,763
May	23,842	17,833,816	575,284
Jun	23,260	17,398,480	579,949
Total	272,501	203,830,748	
Average	22,708	16,985,896	556,468
Baseline Ave	21,285	15,920,931	521,998
Max	28,252	21,132,496	681,693
Min	18,567	13,888,116	478,901
Max vs. Base	1.3		
Max vs. Ave	1.2		
Max vs. Min	1.5		



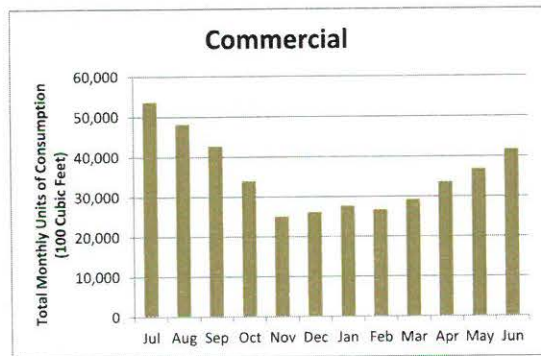
City of Portsmouth, New Hampshire - Sewer Usage Analysis based on billable consumption - FY12

Residential Multi Family Trend			
	CONS	Gals	GPD
Jul	17,856	13,356,288	430,848
Aug	17,756	13,281,488	428,435
Sep	16,179	12,101,892	403,396
Oct	16,698	12,490,104	402,907
Nov	15,564	11,641,872	388,062
Dec	15,856	11,860,288	382,590
Jan	15,943	11,925,364	384,689
Feb	14,623	10,938,004	377,173
Mar	16,512	12,350,976	398,419
Apr	15,708	11,749,584	391,653
May	15,979	11,952,292	385,558
Jun	16,355	12,233,540	407,785
Total	195,029	145,881,692	
Average	16,252	12,156,808	398,459
Baseline Ave	15,866	11,867,768	389,107
Max	17,856	13,356,288	430,848
Min	14,623	10,938,004	382,590
Max vs. Base	1.1		
Max vs. Ave	1.1		
Max vs. Min	1.2		



**City of Portsmouth, New Hampshire -
Sewer Usage Analysis based on billable consumption - FY12**

Commercial Trend			
	CONS	Gals	GPD
Jul	53,443	39,975,364	1,289,528
Aug	47,957	35,871,836	1,157,156
Sep	42,497	31,787,756	1,059,592
Oct	33,805	25,286,140	815,682
Nov	24,878	18,608,744	620,291
Dec	25,995	19,444,260	627,234
Jan	27,589	20,636,572	665,696
Feb	26,612	19,905,776	710,921
Mar	28,991	21,685,268	699,525
Apr	33,534	25,083,432	836,114
May	36,686	27,441,128	885,198
Jun	41,561	31,087,628	1,036,254
Total	423,548	316,813,904	
Average	35,296	26,401,159	866,933
Baseline Ave	27,978	20,927,793	686,157
Max	53,443	39,975,364	1,289,528
Min	24,878	18,608,744	620,291
Max vs. Base	1.9		
Max vs. Ave	1.5		
Max vs. Min	2.1		



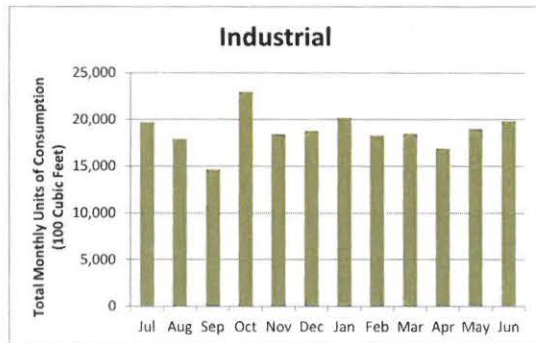
Notes:

Lonza and HCA Use (Changed from Commercial to Industrial in 2011)

CONS	
July	12,803
August	9,812
Sept	8,171
	30,786 Deduct from Portsmouth Commercial CONS
	454,334 Original CONS total from Commercial Data
	423,548 New CONS use total for Commercial

City of Portsmouth, New Hampshire -
 Sewer Usage Analysis based on billable consumption - FY12

Industrial Trend			
	CONS	Gals	GPD
Jul	19,666	14,709,943	474,514
Aug	17,848	13,350,205	430,652
Sep	14,606	10,925,414	364,180
Oct	22,908	17,134,854	552,737
Nov	18,374	13,744,046	458,135
Dec	18,709	13,994,298	451,429
Jan	20,127	15,054,827	485,640
Feb	18,257	13,656,570	487,735
Mar	18,455	13,804,467	445,305
Apr	16,849	12,602,804	420,093
May	18,975	14,193,598	457,858
Jun	19,788	14,801,419	493,381
Total	224,562	167,972,444	
Average	18,714	13,997,704	460,138
Baseline Ave	19,472	14,564,844	477,536
Max	22,908	17,134,854	552,737
Min	14,606	10,925,414	364,180
Max vs. Base	1.2		
Max vs. Ave	1.2		
Max vs. Min	1.6		



Notes:
 Lonza and HCA Use (Changed from Commercial to Industrial in 2011)

	CONS
July	12,803
August	9,812
Sept	8,171
	30,786 Add to Portsmouth Industrial CONS
	454,334 Original CONS total from Industrial Data
	423,548 New CONS use total for Industrial

City of Portsmouth, New Hampshire - Sewer Usage Analysis based on billable consumption - FY12

Municipal Trend			
	CONS	Gals	GPD
Jul	1,381	1,032,988	33,322
Aug	1,163	869,924	28,062
Sep	1,328	993,344	33,111
Oct	1,060	792,880	25,577
Nov	981	733,788	24,460
Dec	1,085	811,580	26,180
Jan	1,048	783,904	25,287
Feb	1,095	819,060	29,252
Mar	1,112	831,776	26,831
Apr	1,448	1,083,104	36,103
May	1,370	1,024,760	33,057
Jun	1,734	1,297,032	43,234
Total	14,805	11,074,140	
Average	1,234	922,845	30,257
Baseline Ave	1,064	795,498	26,082
Max	1,734	1,297,032	43,234
Min	981	733,788	24,460
Max vs. Base	1.6		
Max vs. Ave	1.4		
Max vs. Min	1.8		

Plains Ballfield Irrigation removed from this table for April CONS

CONS for this site was 2483 in April



Example of Metered Use with no Meter Multiplier

Example of Metered Use with Meter Multiplier

ACCOUNT	NAME	SERVICE	METER	DATE READ	READING	Units CONS	SERVICE ADDRESS	SERVICE CITY	ZONING	Adjusted Month
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	7/31/2011	844046	4009	NEW CASTLE	NEW CASTLE	OTH UTIL	3,646
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	8/31/2011	880186	4831	NEW CASTLE	NEW CASTLE	OTH UTIL	4,394
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	9/30/2011	911962	4248	NEW CASTLE	NEW CASTLE	OTH UTIL	3,863
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	10/31/2011	948988	4950	NEW CASTLE	NEW CASTLE	OTH UTIL	4,502
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	11/30/2011	980786	4251	NEW CASTLE	NEW CASTLE	OTH UTIL	3,866
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	12/30/2011	1014088	4452	NEW CASTLE	NEW CASTLE	OTH UTIL	4,049
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	1/31/2012	1045705	4227	NEW CASTLE	NEW CASTLE	OTH UTIL	3,844
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	2/29/2012	1070990	3380	NEW CASTLE	NEW CASTLE	OTH UTIL	3,074
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	3/31/2012	1089240	2440	NEW CASTLE	NEW CASTLE	OTH UTIL	2,219
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	4/30/2012	1108897	2628	NEW CASTLE	NEW CASTLE	OTH UTIL	2,390
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	5/31/2012	1131834	3066	NEW CASTLE	NEW CASTLE	OTH UTIL	2,788
5294000000-01	TOWN OF NEW CASTLE	739-NC SWR	GALLON3	6/30/2012	1156824	3341	NEW CASTLE	NEW CASTLE	OTH UTIL	3,038
45,823 Total										41,674

FY11 Correction for meter calibration (per City Finance Department)

Per Finance Department: This is metered by New Castle and reading is sent to Finance for billing

4,149 Adjustment - Per Finance Department

41,674 Total Annual after Adjustment

3,950 Baseline Month

4,831 Maximum Month

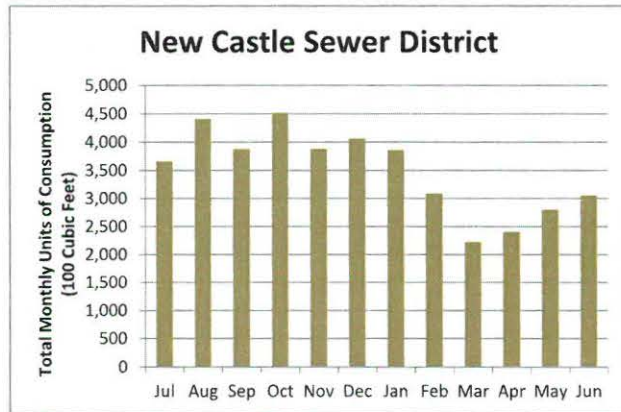
1.2 Max vs. Base

5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	7/31/2011	303695	111	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	8/30/2011	304783	145	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	9/27/2011	306727	259	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	10/28/2011	309019	306	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	11/29/2011	311684	356	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	12/30/2011	313972	305	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	1/31/2012	316325	314	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	2/29/2012	318291	262	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	3/31/2012	320369	277	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	4/30/2012	322694	310	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	5/31/2012	324913	296	ADAMS TRAILER PARK	RYE	RES-MF	
5305030000-00	RYE SEWER COMMISSION	859-RYE SWR	GALLON	6/30/2012	327238	310	ADAMS TRAILER PARK	RYE	RES-MF	
						3251				

Per Finance Department: This account is billed under residential accounts and is added to Residential Total CONS in summary

**City of Portsmouth, New Hampshire -
Sewer Usage Analysis based on billable consumption - FY12**

New Castle Sewer District			
	CONS	Gals	GPD
Jul	3,646	2,727,212	87,975
Aug	4,394	3,286,396	106,013
Sep	3,863	2,889,797	96,327
Oct	4,502	3,367,348	108,624
Nov	3,866	2,891,838	96,395
Dec	4,049	3,028,572	97,696
Jan	3,844	2,875,511	92,758
Feb	3,074	2,299,320	82,119
Mar	2,219	1,659,864	53,544
Apr	2,390	1,787,756	59,592
May	2,788	2,085,715	67,281
Jun	3,038	2,272,790	75,760
Total	41,674	31,172,118	
Average	3,473	2,597,677	85,170
Baseline Ave	3,592	2,687,076	88,101
Max	4,502	3,367,348	108,624
Min	2,219	1,659,864	53,544
Max vs. Base	1.3		
Max vs. Ave	1.3		
Max vs. Min	2.0		

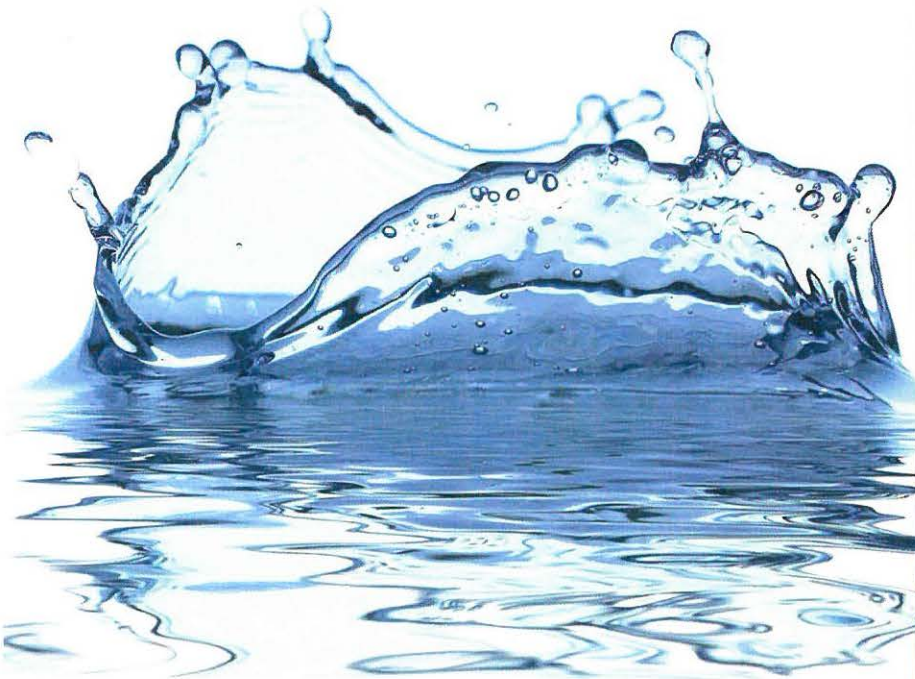


Appendix D - Technical Memoranda



Memorandum
November 2013

City of Portsmouth Capacity Use Surcharge Analysis



Prepared by



Municipal & Financial Services Group

This document was prepared to summarize the work performed by the Municipal & Financial Services Group (MFSG) for the City of Portsmouth (the City) to analyze the City's water and sewer capacity use surcharges.

1.0 Background

The City currently charges capacity use surcharges to new customers joining the City's water and sewer system. The City requires payment of the surcharges at the time of building permit issuance. Capacity use surcharges are imposed to recover the capital costs of providing water and sewer system capacity constructed to serve new customers. The charges recover investments made by the City in the backbone facilities such as treatment plants, storage facilities, pump stations and distribution and collection systems. Unlike water and sewer user rates capacity use surcharges are one-time charges that are based on the value of the City's capacity and the amount of capacity needed by the new customer. Capacity use surcharges are not intended to recover the cost of local facilities such as the actual connection to the water and sewer system (items such as the meter, lateral, meter vault, etc.).

MFSG reviewed the current capacity use surcharges imposed by the City to determine if they represent the true cost incurred by the City, while providing water and sewer service to new customers. MFSG also reviewed the methodology used by the City to impose these charges. Table 1 presents a sample of the current surcharges for water and sewer service.

Table 1: Current Capacity Use Surcharges

Type of Use	GPD (Gallons per Day)	EDU's (Equivalent Dwelling Unit)	Water	Sewer
Single Family Dwelling Unit	250	1	\$652	\$744
Commercial Building	3,300	13.2	\$8,606	\$9,821
Restaurant (60 seats)	1,200	4.8	\$3,130	\$3,571
Hotel (120 rooms)	8,000	32	\$20,864	\$23,808
Cost per Gallon of Capacity			\$2.61	\$2.98

As demonstrated in Table 1, the City currently imposes capacity use surcharges based on type of customer and the specific attributes for each customer (number of seats, number of rooms or other factor) which is then associated with an estimate daily use. The types of use listed in the Table 1 only represent a sample of the categories of type of use used by the City to calculate fees for each connection. While this approach is used by some utilities around the United States it is not the most common approach. It is far more common to base capacity use surcharges on the size of the water meters associated with the connection. This approach is discussed in more detail later in this memorandum.

2.0 Capacity Use Surcharge Calculations

There are three primary industry standard methods used to calculate capacity use surcharges for water and sewer systems. Within each method the goal is to determine the cost of

providing a unit of capacity in the water and sewer system for a new customer. The three methods include the following:

- *Equity Buy-In Method* - This approach is based on the historical cost of constructing the assets within the water and sewer systems. The approach is used when a utility has available capacity within its existing water and sewer system to sell to new customers. The specific calculation is shown below.

Buy-In Method Capacity Cost per EDU

$$\frac{\text{Replacement Costs less Net Depreciation (RCLND) less Present Value of Outstanding Principal on Existing Debt}}{\text{Existing Capacity (gallon per day)}} = \text{Cost per Gallon of Capacity}$$

- *Incremental (Marginal) Method* - This approach is based on the cost of constructing the next increment of water and sewer system capacity. This approach is used to calculate capacity use surcharges within a utility that has little or no capacity available for new customers. The specific calculation is shown below.

Incremental Method Capacity Cost per EDU

$$\frac{[\text{Total Cost of Planned Improvements less Present Value of Outstanding Principal on Projected Debt}] \times \% \text{ to Growth}}{\text{Capacity Added for Growth (gallon per day)}} = \text{Cost per Gallon of Capacity}$$

- *Hybrid (Combined) Method* – This approach is based on the use of a weighted average cost of historical investments in the water and sewer systems and the next increment of capacity. This approach is used within a utility that has existing capacity to sell but is also in the process of or so to be constructing new capacity. The specific calculation is shown below.

Hybrid (Combined) Method Capacity Cost per EDU

$$\frac{\text{Buy-In + Incremental Cost of Capacity}}{\text{Existing + Capacity Added for Growth (gallon per day)}} = \text{Cost per Gallon of Capacity}$$

The goal of each approach is to price the capacity in the water and sewer systems based on the actual costs of constructing the capacity. Each of these approaches were reviewed in light of the specific circumstances within the City’s water and sewer system and the calculations for the recommended method for each system are presented in the following section.

2.1 Water Capacity Use Surcharges

The City does not currently have capital improvement projects that will provide additional capacity within the water system. Therefore there are no incremental costs associated with the water system that could be used to use the incremental or hybrid approach and the City currently has capacity in the water system to sell to new customers. As a result the buy-in approach was used to evaluate the water system capacity use surcharge.

To determine historical costs, MFSG used the book value of the water system less depreciation and trended this value up to current dollar values using a compounding 3% inflation rate from the acquisition year to the current year. This methodology provides an estimate of the cost per unit of capacity in current dollars but accounts for the fact that the water system has depreciated over time. It also accounts for existing principal on debt service to ensure that customers are not charged twice (in the capacity use surcharge and user rates). Table 2 demonstrates the calculation of capacity use surcharge for the water system.

Table 2: Calculation of Water Capacity Use Surcharge

System Buy-In Method	Treatment	Storage	Distribution	Total
Net Costs ⁽¹⁾	\$10,902,844	\$1,415,000	\$32,586,009	\$44,903,853
Capacity by Asset Type (MGD)	8.35	11.00	8.35	
Unit Cost (GPD; in \$)	\$1.31	\$0.13	\$3.90	\$5.34
Capacity Use Surcharge per EDU	\$326.43	\$32.16	\$975.63	\$1,300⁽²⁾

(1) Replacement Costs less Net Depreciation (RCLND) less Present Value of Outstanding Principal on Existing Debt

(2) Rounded (\$1,334.22)

The calculated cost per gallon of capacity, which serves as the basis for the capacity use surcharge, is significantly higher than the current water capacity use surcharge imposed by the City and demonstrates that the City is not recovering all costs associated with providing water system capacity to new customers. The calculated fees and the current fees are shown in Table 3 for comparison purposes.

Table 3: Water Capacity Use Surcharge - Current vs. Calculated

Type of Use	Current	Calculated
Single Family Dwelling Unit	\$652	\$1,200
Commercial Building	\$8,606	\$17,160
Restaurant (60 seats)	\$3,130	\$6,240
Hotel (120 rooms)	\$20,864	\$41,600
Cost per Gallon of Capacity	\$2.61	\$5.34

2.2 Sewer Capacity Use Surcharges

Although the sewer system has a significant expansion project at the Pierce Island WWTP and the incremental approach would be a defensible method to calculating the sewer capacity use surcharge, the buy-in method was selected to conservatively calculate capital costs for the sewer system. Table 4 demonstrates the calculation of capacity use surcharge for the sewer system.

Table 4: Calculation of Sewer Capacity Use Surcharge

System Buy-In Method	Treatment	Pumping	Collection	Total
Net Costs ⁽¹⁾	\$20,616,056	\$9,802,484	\$17,251,686	\$47,670,225
Capacity by Asset Type (MGD)	6.00	26.50	6.00	
Unit Cost (GPD; in \$)	\$3.44	\$0.37	\$2.88	\$6.68
Capacity Use Surcharge per EDU	\$859.00	\$231.19 ⁽²⁾	\$718.82	\$1,800⁽³⁾

(1) Replacement Costs less Net Depreciation (RCLND) less Present Value of Outstanding Principal on Existing Debt

(2) Assumes system peaking factor of 2.5

(3) Rounded (\$1,809.01)

The calculated cost per gallon of capacity, which serves as the basis for the capacity use surcharge, is significantly higher than the current water capacity use surcharge imposed by the City and demonstrates that the City is not recovering all costs associated with providing sewer system capacity to new customers. The calculated fees and the current fees are shown in Table 5 for comparison purposes.

Table 5: Sewer Capacity Use Surcharge - Current vs. Calculated

Type of Use	Current	Calculated
Single Family Dwelling Unit	\$744	\$1,800
Commercial Building	\$9,821	\$23,760
Restaurant (60 seats)	\$3,571	\$8,640
Hotel (120 rooms)	\$23,808	\$57,600
Cost per Gallon of Capacity	\$2.98	\$6.68

3.0 Capacity Use Surcharge Assessment Method

As mentioned previously, the methodology used by the City to assess the capacity use surcharges is not very common. The current approach of assessing the capacity use surcharge based on the type of use can be a significant administrative burden on the City as each new connection or change in use at a location (a restaurant adding outdoor seating) requires an individual calculation.

The industry standard approach for assessing capacity use surcharges is to assess the fee based on the size of the water meter association with the connection to the water system. The use of meter size simplifies the administration of the charge, conforms with industry standards and

assess the charge based on the amount of capacity that is required with the connection. In general the size of the water meter dictates the amount of water that can be drawn on the system and amount of sewerage that would be returned to the sewer system. Table 6 presents the capacity use surcharges based on the calculated cost of capacity and tied to meter size.

Table 6: Meter Size Based Capacity Use Surcharges

Meter Size	Maximum Safe Operating Capacity (gpm) ⁽¹⁾	Capacity Ratio	Recommended Capacity Use Surcharges	
			Water	Sewer
1"	50	1.0	\$1,300	\$1,800
1 1/2"	100	2.0	\$2,600	\$3,600
2"	160	3.2	\$4,160	\$5,760
3"	320	6.4	\$8,320	\$11,520
4"	500	10.0	\$13,000	\$18,000
6"	1,000	20.0	\$26,000	\$36,000
8"	1,600	32.0	\$41,600	\$57,600
10"	2,400	48.0	\$62,400	\$86,400

(1) American Water Works Association - Manual M1 - Principles of Water Rates, Fees and Charge

It should be noted that the minimum meter size within the City is a 1" meter, therefore the capacity use ratios were calculated using the 1" meter size as the base unit. Additionally, it should be noted that using a meter size based methodology for assessing capacity use surcharges would not impact the City's average water and sewer customer. However for non-residential connections the methodology will result in differences. For example if a commercial connection such as a restaurant expands its seating, unless the expansion requires an increase in the size of the meter, the customer would not pay any additional capacity use surcharges.

4.0 Recommendations

Based on our review and analysis of the water and sewer capacity use surcharges for the City of Portsmouth we recommend that the City:

- Increase the water and sewer capacity use surcharges to reflect the actual cost of providing capacity in the water and sewer system.
- Assess the capacity use surcharges based on the size of the meter serving the new customer.

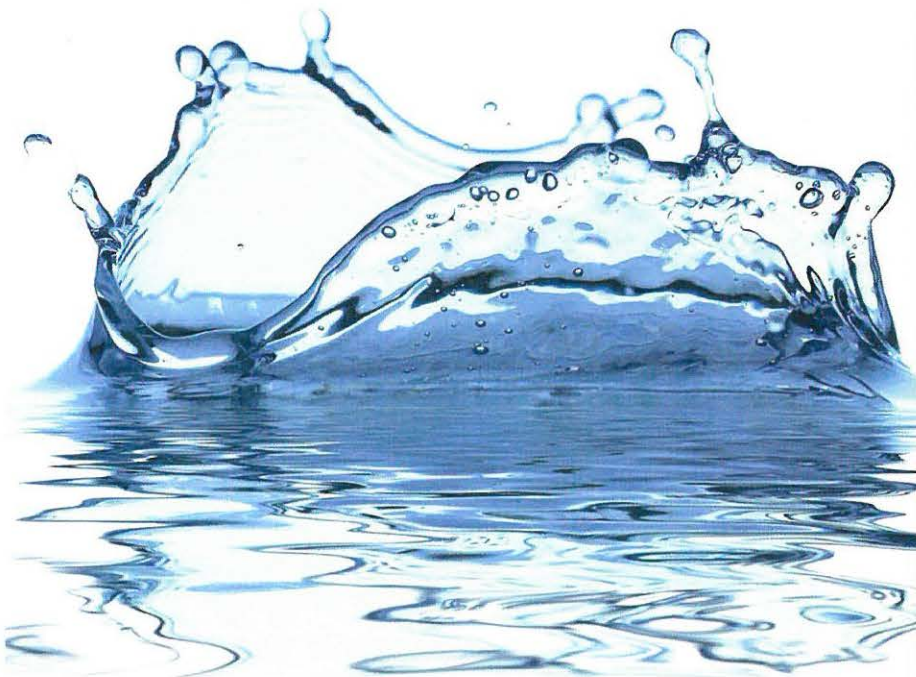
The adoption of these recommendations will ensure that new customers are paying the appropriate amount for the capacity constructed to serve them, will simplify the administration of the charge and will conform to industry standard. The recommended capacity use surcharges are presented in Table 6. It should be noted that it is uncommon for a utility to reserve the right to calculate the capacity use surcharges for larger metered customers on a case-by-case basis. While we recommend that the City adopt a meter size based approach to assessing capacity use surcharges, the City may want to consider only publishing the charges for

meter sizes up to 4" and that new customers requiring meters larger than 4" be handled on a case by case basis with the meter size being a starting point for determining the fee. New customers requiring meters larger than 4" could be required submit maximum monthly water usage estimates to determine if the particular customer will exceed the water usage defined by the required meter size.



Memorandum
August 2014

City of Portsmouth Wholesale Water Rates



Prepared by



Municipal & Financial Services Group

This document was prepared to summarize the work performed by the Municipal & Financial Services Group (MFSG) for the City of Portsmouth (the City) to analyze the City's water rates charged to the City's wholesale customers.

1.0 Background

The City currently provides water on wholesale basis to New Castle and Rye Water Districts. The City has been providing water to portions of Rye since 1947 and to portions of Newcastle since 1916. Over the years the City and the Districts entered into various wholesale water agreements establishing the terms and conditions of the service. The service is provided via a total of five master meters with annual water sales of approximately 46 million gallons. In 1969 the New Hampshire Public Service Commission approved wholesale water rates for service to the districts. The wholesale water rates were adjusted periodically between this date and last in 1988. The current wholesale water rate per hundred cubic feet (ccf) of metered water is \$0.81.

Since the wholesale rates have not been adjusted and the City's costs of providing water service have increased over the last 26 years, the City engaged the Municipal & Financial Services Group (MFSG) to determine the appropriate wholesale water rate to be charged by the City.

2.0 Approach

In 2012, the City hired MFSG to complete a water and sewer cost of service and rate study. As part of this effort, MFSG developed a financial model for the Water and Sewer Funds which models the current and future cost of providing water and sewer service. MFSG has continued to provide support with the model on an annual basis. The model documents the full cost of providing water service including all operating and capital expenditures. To calculate the wholesale water rates the financial model was used to examine the portion of expenditures that are associated with wholesale service. This was accomplished by developing several allocation ratios based on the characteristics of the City's main service area and the wholesale customers. The allocation ratios that were used in the analysis are shown in Table 1.

Table 1: Wholesale Cost Allocation Ratios

Allocation Percentage Type	Allocation to Wholesale	Description
Wholesale Consumption	3.80%	Ratio of Total Water Volumes Sold to Wholesale Sales
Wholesale Bills	0.06%	Ratio of Total Bills to Wholesale Bills
Wholesale Transmission ⁽¹⁾	2.18%	Ratio of Total Linear Feet of Transmission Water Lines to Total Linear Feet of Distribution Water Lines Times Consumption Ratio ⁽²⁾

⁽¹⁾For the analysis it was assumed that transmission mains are mains larger than 8-inches in diameter

⁽²⁾This ratio represents the portion of the water transmission system that serves wholesale customers.

It should be noted that in some instances the City incurs costs while providing water service that are exclusively for serving customers located within the City and therefore none of these costs are allocated to wholesale customers.

3.0 Wholesale Water Rate Determination

The allocation ratios shown in Table 1 were applied to each of the water system expenses based on type of expense to determine the annual cost of providing wholesale water service. Table 2 provides a general overview of allocation ratios used to allocate each type of expenditure.

Table 2: Application of Allocations

Type of Expense	Allocation to Wholesale
Water Production (operating and capital)	Consumption: 3.80%
Administration (operating)	Bills: 0.06%
Engineering (operating)	Consumption: 3.80%
Pumping (operating and capital)	Consumption: 3.80%
Storage (operating and capital)	Consumption: 3.80%
Transmission (operating and capital)	Transmission: 2.18%
Meters and Hydrants (operating)	City Only: 0.00%

Using the allocations percentages, the cost of providing wholesale water over a five-year projection period was determined. The total wholesale water cost of service is shown in Table 3.

Table 3: Wholesale Revenue Requirements

Expenditure Type	FY2015	FY2016	FY2017	FY2018	FY2019
Operating Costs					
Total Operating Expenses	103,554	108,079	112,826	117,806	123,033
Capital Costs					
Existing Debt Service Payments	58,867	55,989	54,398	52,806	51,106
Cash Funded Capital Projects	28,913	20,428	19,882	15,660	14,709
Projected Debt Service Expense	4,828	7,178	16,096	16,429	16,600
Capital Stabilization	6,052	6,052	6,052	6,052	6,052
Total Revenue Requirements	\$202,215	\$197,727	\$209,254	\$208,754	\$211,501

As shown in Table 3, the annual revenue requirements in providing wholesale water average around \$200,000 per year. The current revenue generated from wholesale customers, given

the current wholesale rate and water sales totals approximately \$50,000 per year. This result is not surprising given the increasing cost of providing water service over the last several decades and the fact that the City has not adjusted the wholesale water rate over this period of time. On an annual basis the wholesale revenue requirements represent approximately 2% of the total water system revenue requirements within the Water Fund. The calculation of the appropriate wholesale water rate given the revenue requirements is presented in Table 4.

Table 4: Wholesale Rate Calculation

Expenditure Type	FY2015	FY2016	FY2017	FY2018	FY2019
Total Revenue Requirements	\$202,215	\$197,727	\$209,254	\$208,754	\$211,501
Wholesale Water Volume (ccf)*	62,081	61,896	61,817	61,724	61,631
Wholesale Water Rate per ccf	\$3.27	\$3.20	\$3.39	\$3.39	\$3.44

**Assumes annual 0.1% decline in water sales*

Table 4 demonstrates that the appropriate wholesale water rate should average around \$3.35 per hundred cubic feet (ccf) over the next five years. The calculated rate is substantially higher than the current rate of \$0.81 per ccf.

4.0 Recommendations

Based on our review and analysis of the cost of providing wholesale water service recommend that the City:

- Increase the wholesale water rates charged to the New Caste and Rye Water Districts to reflect the actual cost of providing water service to these customers.
- Evaluate and adjust wholesale water rates on an annual basis to ensure that the City recovers the cost of providing the wholesale water service.

The adoption of these recommendations will ensure that the customers located within the City are not subsidizing service provided to wholesale customers. It should be noted that it is not uncommon to charge an ownership premium above the cost of providing service to compensate the City for the risks it bears in providing service outside its limits. In New Hampshire a premium of 10% can be applied without approval from the New Hampshire Public Utilities Commission (PUC). A premium above 10% requires approval from the PUC. Due to the increases in wholesale rates recommended at this time, we are not recommending that the City apply a premium but in the future the City should consider its ownership risk in providing service outside the City and consider whether a premium should be applied.

To: Brian Goetz, Deputy Director of Public Works - Utilities, City of Portsmouth
Cc: David Hyder, MFSG
From: Tracey Moher, MFSG
Re: Potential options for recovering the cost of providing sewer service to hotels
Date: March 2, 2015 (Draft)

This document was prepared to summarize the initial analysis completed by the Municipal & Financial Services Group (MFSG) for the City of Portsmouth (the "City") regarding the potential options for recovering the cost of providing sewer service to hotels located within the City.

Background

Currently all sewer customers within the City are charged the same two-tiered rate structure. The projected Fiscal Year (FY) 16 rates are listed below:

Tier 1 (10 units or less per month)	\$11.77 per unit
Tier 2 (units Over 10 per month)	\$12.95 per unit

Rates are based on water consumption and each unit represents 100 cubic feet or 748 gallons of metered water. Currently there is no fixed charge associated with sewer service. If a customer account has no metered water, than they pay nothing for availability of the sewer service. The City incurs significant fixed costs associated with making sewer service available to customers regardless of whether a customer is using the service or not. These costs include a significant portion of the system operating expenses and all existing debt service. Typically around 80% of costs associated with providing sewer service are fixed which establishes a defensible basis for including some type of fixed fee within the sewer rate structure. The average residential customer uses 5 units (500 cf) of water per month and the average hotel account uses 282 units per month. A sample sewer bill for the two average customers are listed in Table 1:

Table 1 – Sample Monthly Sewer Bill

	Average Residential Customer 5 Units 5/8" Meter	Average Hotel 282 Units 2" Meter (120 Rooms)
Fixed Fees	-	-
Usage Charges	\$58.85	\$3,640.10
Total Bill	\$58.85	\$3,640.10

There are currently 1,903 available hotel rooms within 17 hotels (accounts) located in the City of Portsmouth. Hotels have the potential to send significant quantities of sewerage to the City treatment plants but pay nothing unless they generate sewage. Hotels don't pay for the cost of making the treatment capacity available. This is the case with all Portsmouth sewer customers but a more significant issue for hotels based on the fluctuations in occupancy.

Alternatives Considered

To deal with the issue head-on, an alternative structure that includes a Non-Resident Transient Occupancy Sewer Service Charge specifically for hotels was investigated. Hotels can be considered a unique class of customers as they require the system to reserve capacity to serve maximum day flows while there are large fluctuations in usage from day to day. Including a fixed fee per hotel room per night could help cover associated costs specifically incurred due to hotels/motels. The fee would be set at a minimal \$1.00 per day per room. The alternative rate structure, which is revenue neutral, is illustrated below and sample bills are shown in Table 2:

Daily fee per Hotel/Motel Room	\$1.00
Tier 1 (10 units or less per month)	\$11.16
Tier 2 (units Over 10 per month)	\$12.33

Table 2 – Sample Monthly Sewer Bill

	Average Residential Customer 5 Units 5/8" Meter	Average Hotel 282 Units 2" Meter (120 Rooms)
Fixed Fees	-	\$3,600.00
Usage Charges	\$55.80	\$3,466.58
Total Bill	\$55.80	\$7,066.58
Change from Current Structure	(\$3.05)	\$3,426.48

The first alternative immediately achieves the initial goal of charging hotel accounts additional fees to recover costs associated with providing sewer service. There is no calculated basis from a cost of service standpoint associated with the sewer service charge and opens the City up for challenges within the rate structure.

A second alternative was developed to address the cost associated with having sewer capacity available. This alternative rate structure includes the addition of a fixed fee portion to all customer's sewer bill. In an effort to keep residential customer bills affordable, the rate would be set at \$2.00 per month. The \$2.00 would be charged per equivalent meter or based on the number of rooms associated with an account, whichever is greater. The alternative rate structure, which is revenue neutral, is illustrated below and sample bills are shown in Table 3:

Monthly Fixed Charge per Unit/Room	\$2.00
Tier 1 (10 units or less per month)	\$11.54
Tier 2 (units Over 10 per month)	\$12.72

Table 3 – Sample Monthly Sewer Bill

	Average Residential Customer 5 Units 5/8" Meter	Average Hotel 282 Units 2" Meter (120 Rooms)
Fixed Fees	\$2.00	\$240.00
Usage Charges	\$57.70	\$3,574.24
Total Bill	\$59.70	\$3,815.24
Change from Current Structure	\$0.85	\$175.14

Including a fixed charge per unit has many benefits for the City. Creating a fixed revenue stream within the rate structure will lead to greater revenue stability from year to year. Charging the fixed fee based on meter size/room count is also equitable within the system as it costs more to serve larger meters/multiple connections. 27 meters ranging from sizes 2" to 4" are associated with the 17 hotels and make up 167 of the 12,000 meter equivalents.

As the second alternative creates more equitability and stability within the fund it also achieves the goal of staying affordable for the average residential user while charging more to the hotel accounts.

The third alternative examined takes a different approach and considers the type of sewerage that is generated by commercial (including hotels) and industrial accounts within the City. This alternative would charge commercial and industrial accounts a unit rate surcharge per unit of sewer usage. Through completing a sewer cost of service calculation it was determined that based on the overall unit rate for collecting revenues associated with volume, BOD, TSS and TKN, commercial/industrial customers should be charged \$0.30 more per HCF than residential customers. This reason for this is that industry standards assume average pollutant concentrations (lb/gallon) are higher for commercial and industrial customer as opposed to residential customer classes.

The \$0.30 would be charged to all units of sewerage associated with commercial and industrial accounts. The additional revenue collected would allow for lowering rates within the two-tiered rate structure. The alternative rate structure, which is revenue neutral, is illustrated on the following page and sample bills are shown in Table 4:

Commercial/Industrial Surcharge per Unit	\$0.30
Tier 1 (10 units or less per month)	\$11.61
Tier 2 (units Over 10 per month)	\$12.79

Table 4 – Sample Monthly Sewer Bill

	Average Residential Customer 5 Units 5/8" Meter	Average Hotel 282 Units 2" Meter (120 Rooms)
Fixed Fees	-	-
Usage Charges	\$58.05	\$3,679.55
Total Bill	\$58.05	\$3,679.55
Change from Current Structure	(\$0.80)	\$39.45

Although this alternative doesn't increase bills for the average hotel greatly, it shifts costs to the commercial and industrial customers enough that the average residential customer would actually see a decrease in their monthly bill.

The final alternative is a combination of the previous two. It includes a fixed charge per equivalent meter or based on the number of rooms associated with an account, whichever is greater, as well as including a commercial/industrial surcharge per unit due to higher than average pollutant concentrations. The fourth alternative achieves a greater revenue stability and equitably distributes more of the cost to the industrial/commercial customers. The alternative rate structure, which is revenue neutral, is illustrated below and sample bills are shown in Table 5:

Monthly Fixed Charge per Unit/Room	\$2.00
Commercial/Industrial Surcharge per Unit	\$0.30
Tier 1 (10 units or less per month)	\$9.32
Tier 2 (units Over 10 per month)	\$10.50

Table 5 – Sample Monthly Sewer Bill

	Average Residential Customer 5 Units 5/8" Meter	Average Hotel 282 Units 2" Meter (120 Rooms)
Fixed Fees	\$2.00	\$240.00
Usage Charges	\$46.60	\$3,033.80
Total Bill	\$48.60	\$3,273.80
Change from Current Structure	(\$10.25)	(\$366.30)

3-5-15

Rate Discussion

- As Rate Consultant → Don't want to set you up to fail
- you have to treat everyone the same way

- could charge a fee but not through rates

- Any other rate consultant hired by the hotels could shoot this down in 30 seconds

- Charlottesville - Rate structure that had 1 EDU/residential unit

- Hotels have peak demand so you have reason to charge them accordingly per room

- only apply to Non-residential

- would need some engineering data to support

- Is this consistent w/ Industry Standard

* Charging everyone the same way
\$30/month base w/

\$8.34 1st Tier

\$9.52 2nd Tier

if we had \$30/month base

- Fixed fee gives us much more flexibility

- Equal Protection

- unanticipated consequence