City of Columbia, Missouri

Sanitary Sewer Utility Rate Study

Final Report

June 26, 2026

Stantec

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

Re: Sanitary Sewer Utility Rate Study

Dear Ms. Keys,

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

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

Sincerely,

Kyle Stevens
Principal
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Enclosure

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1. INTRODUCTION

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

1.1 BACKGROUND

In 2014, Burton & Associates (now Stantec) completed a Sanitary Sewer Utility Rate Study that established the current rate and fee structures and identified a five-year plan of rate adjustments to fund the Utility’s financial requirements. More recently the city has adopted no rate revenue increase over the past 5 years. A prior study completed by Stantec in 2021 had recommended moderate inflationary adjustments to meet capital and overall system needs while maintaining sufficient fund balance.

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

1.2 OBJECTIVES

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

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

Cost-of-Service Analysis– Allocate test year (FY 2027) revenue requirements to be recovered in either sewer fixed or volumetric charges.

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

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

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

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

2. REVENUE SUFFICIENCY ANALYSIS

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

During the RSA, Stantec reviewed the financial management plan and developed a corresponding sewer rate revenue adjustment plan through interactive work sessions with City staff for a ten-year projection period of FY 2027[1] – FY 2036. During these work sessions, we examined the impact of various inputs or assumptions upon key financial indicators by using our proprietary Financial Analysis and Management System (FAMS) model. In this way, Stantec developed the plan of annual sewer rate adjustments presented in this report that will allow the Utility to fund its cost requirements throughout the projection period and meet its financial performance targets.

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

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

2.1 SOURCE DATA

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

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

2.1.1 Beginning Fund Balances

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

2.1.2 Revenues

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

- Base rate and volumetric revenues are based upon the FY 2026 Adopted Budget, adjusted annually to reflect the impact of assumed rate increases, growth, and changes in billed use by account.
- Connection fee revenue was calculated using the assumed growth in new connections charged at the current connection fee of $2,400 per 5/8" connection.
- Interest earnings are calculated annually based upon projected average fund balances at an assumed interest rate of 3.00% for FY 2026 – FY 2036.
- Miscellaneous revenues are based upon the FY 2026 Adopted Budget or adjusted from staff's input to reflect expected annual revenue for the projection period.

2.1.3 Operating Expenditures

The FY 2026 operating expenditure requirements reflect the FY 2026 Revised Budget include personnel, operating and maintenance, and minor capital outlay expenses. The City's utility department provided the fleet replacement schedule to capture the replacement of aging vehicles, trucks, and machine tools. Starting FY 2027 through FY 2031, individual expense accounts are escalated annually based on specific cost escalation categories that were reviewed with City staff.

2.1.4 Debt Service Payments

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

2.1.5 Capital Improvement Program

The CIP was provided by City staff for FY 2027 to 2036 and totals approximately $73.4 million in current day dollars. The CIP is comprised of a detailed list of individual projects with cost by fiscal year and is included on Schedule 6 of Appendix A to this report.

2.2 ASSUMPTIONS

The following presents the key assumptions of the RSA.

2.2.1 Cost Escalation

Annual cost escalation factors for the various types of operating and maintenance expenses were developed based upon discussions with City staff, a review of historical trends, and Stantec's industry experience. Expenditures for the projection period reflect the FY 2026 Adopted Budget escalated annually at an assumed cost inflation factor specific to each expense account. The specific escalation factors assumed for the various categories of expenses can be found on Schedule 5 of Appendix A.

2.2.2 Customer Growth and Volume Forecast

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

The analysis assumes approximately 1.0% growth in retail accounts, equating to about 500 accounts annually during the projection period and a 0.0% increase in usage per account for retail customers reflecting historical and expected trends as discussed in conversations with the Utility. Both the University of Missouri and Boone County Regional Sewer District growth and usage assumptions are independent of the retail growth and have been projected based on City staff input. Schedule 1 of Appendix A presents the growth assumptions for retail, University of Missouri, and BCRSD accounts.

Staff estimates no change in University of Missouri accounts throughout the projection period. BCRSD is expected in FY 2026 to return to a normalized three-year average of account growth after slight fluctuations in volume in prior years. For the projection period, accounts are expected to grow approximately 0.5%, or 20 accounts, annually. Volume estimates are projected to grow approximately 0.25% annually.

2.2.3 Debt Service Coverage

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

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

2.2.4 Minimum Reserve Policy

Reserve balances for utility systems are funds set aside for a specific cash flow requirement, financial need, project, task, or legal covenant. These balances are maintained to meet short-term cash flow requirements and, at the same time, minimize the risk associated with meeting financial obligations and continued operational and capital needs under adverse conditions. The level of reserves maintained by a utility is an important component and consideration of developing a multi-year financial management plan.

Many utilities, rating agencies, and the investment community place a significant emphasis on having sufficient reserves available for adverse conditions. The rationale related to the maintenance of adequate reserves is twofold. First, reserves help to assure a utility that it will have adequate funds available to meet its financial obligations during unusual periods (i.e., when revenues are unusually low and/or expenditures are unusually high). Second, it provides funds that can be used for emergency repairs or replacements to the system that can occur as a result of natural disasters or unanticipated system failures.

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

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

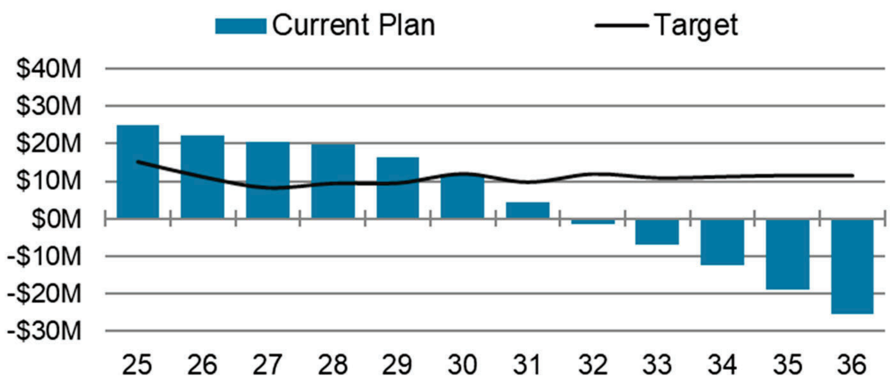
2.2.5 Capital Project Funding

One of the main drivers of a utility's financial plan is the availability of sufficient funds for reinvestment in existing infrastructure and supporting new investment in the system. The RSA includes the CIP provided by City staff for FY 2027 through FY 2036. Beginning in FY 2028, the financial management plan assumes an annual cost inflation of 3.73% applied to each project to account for future inflation in the cost of construction. In addition, the City estimates that it will be able to execute 100% of the CIP presented herein. All of the projects identified will be cash funded with no new borrowing identified in their 5-year capital plan.

2.3 RESULTS

Once the FAMS model was populated with foundational data and assumptions as described in the proceeding narrative, a diagnostic run of the model was performed. In the diagnostic scenario, the financial results of the Utility are projected while holding rate revenues at current levels throughout the projection period. The results of this scenario are shown below in Figure 2-1. Without a rate revenue adjustment, the Utility is expected to drop below its policy minimum reserve target in FY 2031 and deplete cash reserves entirely by FY 2032. This is not a sustainable scenario and would almost certainly impair the Utility's ability to maintain the current level of service provided to customers.

Figure 2-1: Annual Reserves Diagnostic Scenario



In order to avoid the outcomes associated with the diagnostic scenario, a recommended plan of rate revenue adjustments was formulated that allows the Utility to meet its financial requirements, while minimizing the impact on customers. Table 2-1 displays the calculated annual rate revenue adjustments required for the utility to meet its minimum operating requirements. *It is important to note that actual FY 2027 customer bill adjustments will vary by customer due to the cost allocation and rate structure changes, as discussed in sections 3 and 4 of this report.*

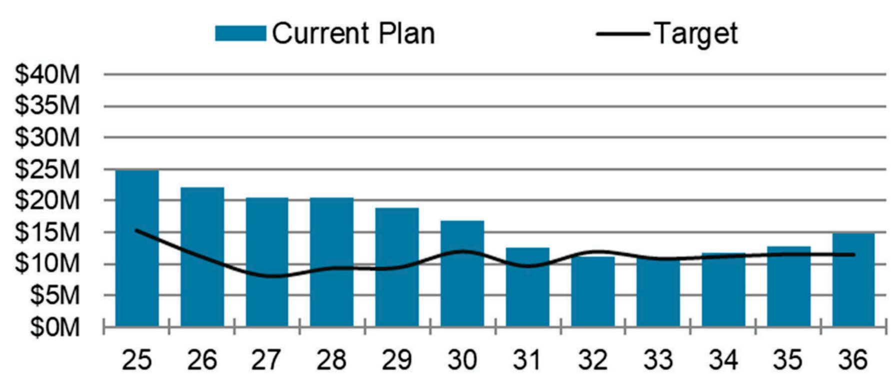
Table 2-1: Recommended FY 2027-2031 Sewer Rate Revenue Adjustment Plan

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

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

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

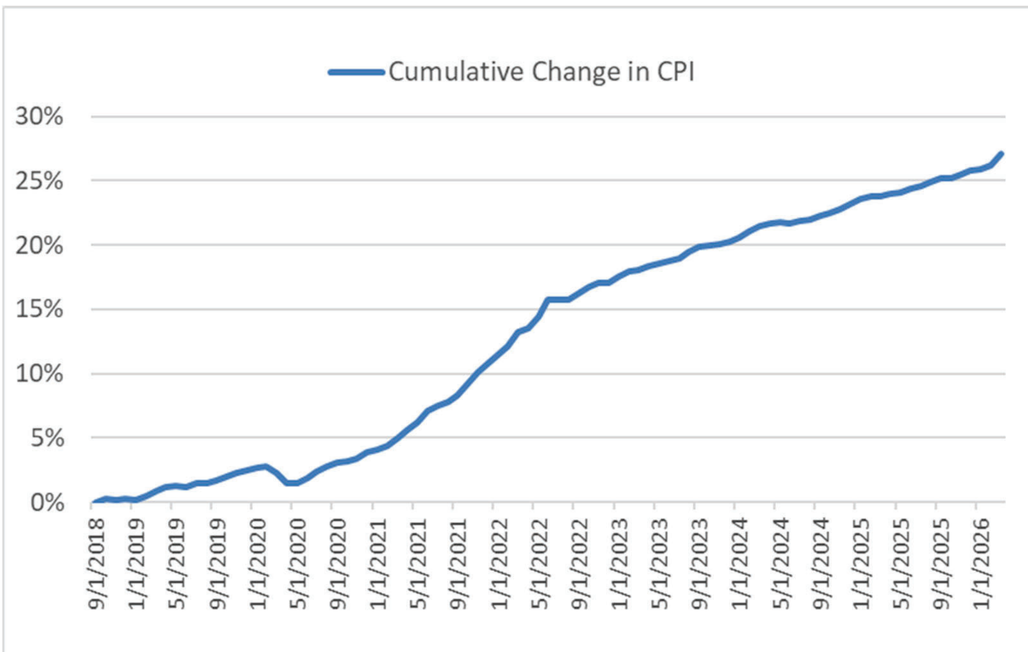
Figure 2-2: Annual Reserves Recommended Scenario



National Water & Sewer Cost Trends

The recommended annual rate revenue adjustments identified herein are within the range of rate increases for communities across the United States. As demonstrated in Figure 2-3, the U.S. Consumer Price Index (CPI) Water & Sewerage Maintenance Series, which specifically measures the average national change in the cost of water and sewer service to households, has risen at an average annual rate of approximately 4.5% during the past ten years. The national level of water and sewer rate is reflective of Stantec's experience with utilities across the country that require similar levels of increases in rates to address aging infrastructure, declining demands, increasing regulatory requirements, and cost inflation.

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



3. COST-OF-SERVICE ANALYSIS

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

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

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

3.1 ASSUMPTIONS AND ANLAYSIS

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

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

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

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

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

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

Revenue Requirement	FY 2027	Fixed %	Volumetric %
Operations & Maintenance	$14,062,792	0%	100%
Debt Service	$7,327,737	100%	0%
Cash Funded Capital	$5,760,250	50%	50%
Gross Revenue Requirement	**$27,537,504**	**37%**	**63%**

Offsetting Revenue

The net rate revenue requirements are developed based on the total gross revenue required in FY 2027 after accounting for offsetting revenues. As such, offsetting revenues were subtracted from the test year revenue requirement so that the resulting fixed and volumetric rates would collect the amount of revenue needed in FY 2027 from rate revenue alone. Offsetting revenues include permit fees, connection fees, surcharges/commissions, and other miscellaneous revenues. Use of fund balance in FY 2027 is also considered as an offset to the revenue requirement because FY 2027 rates are not needed to generate this portion of revenue based on the FY 2027 financial plan results. Line item detail of the test year revenue requirements can be seen on Schedule 2 of Appendix B and are summarized in Table 3-2.

Table 3-2: Calculation of Net Revenue Requirement

	FY 2027	Fixed %	Volumetric %
Gross Revenue Requirement	$27,537,504	37%	63%
Offsetting Revenue & Use of Fund Balance	$3,539,078	37%	63%
Net Revenue Requirement	**$23,998,426**	**37%**	**63%**

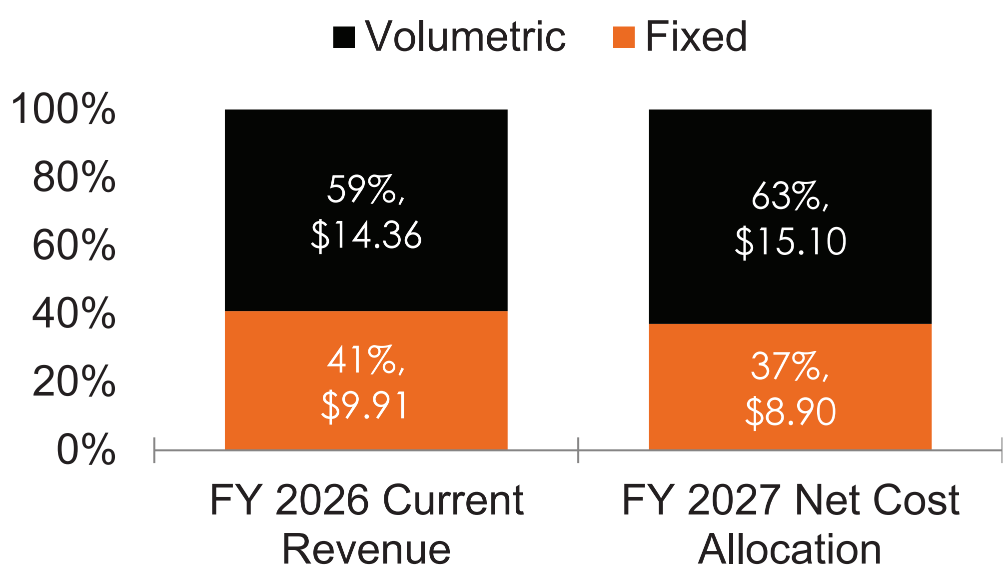
Net revenue requirements are comprised of operating, debt service, and capital expenses less offsetting revenues.

3.2 RESULTS

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

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

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



4. RATE DESIGN

Stantec calculated rates based on the recommended rate adjustment for implementation on October 1st 2026 in section 2 of 0% and the cost allocation described in section 3. The rate design calculates rates for each of the City's customer classes, which includes inside city, outside city, University of Missouri, and BCRSD. Rates include a fixed charge scaled by meter size and a volumetric or variable rate charged per unit of billed volume. This section also includes bill impacts for typical customers and a comparison to other local utilities.

Wastewater rates are comprised of two components, fixed monthly charges and volume-based charges. The cost allocation analysis in Section 3 determined the appropriate level of revenue from the City's fixed and volumetric rates based on costs in FY 2027. As usage trends decline over time, having material fixed charges reduces revenue volatility experienced by the Utility. Moreover, fixed charges recognize that some utility costs do not vary based upon monthly volume and are incurred year-round to serve customers regardless of demand. The City's current fixed charges and volumetric rates are shown in Table 4-1.

Table 4-1: Current Fixed Charges and Volumetric Rates

	Inside City	Outside City[2]	University of Missouri	BCRSD	BCRSD Class 11
Fixed Charge by Meter Size					
5/8"	$12.37	$18.56	$12.37	$9.90	$12.37
3/4"	$18.57	$27.86	$18.57	$14.86	$18.57
1"	$30.95	$46.43	$30.95	$24.76	$30.95
1.5"	$61.88	$92.82	$61.88	$49.50	$61.88
2"	$99.01	$148.52	$99.01	$79.21	$99.01
3"	$198.03	$297.05	$198.03	$158.42	$198.03
4"	$309.41	$464.12	$309.41	$247.53	$309.41
6"	$618.84	$928.26	$618.84	$495.07	$618.84
8"	$990.13	$1,485.20	$990.13	$792.10	$990.13
10"	$1,423.31	$2,134.97	$1,423.31	$1,138.65	$1,423.31
12"	$2,660.99	$3,991.49	$2,660.99	$2,128.79	$2,660.99
Volumetric Rate (per CCF)	$2.55	$3.83	$2.55	$2.04	$2.04

4.1 FIXED CHARGE

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

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

outside city, University of Missouri, and BCRSD customers. Table 4-2 shows the FY 2026 bill count by meter size, meter equivalency factors, multipliers, and equivalent units used in the fixed charge calculation.

Table 4-2: Equivalent Bills

Meter Size	Meter Equivalency	Inside City	Outside City	University of Missouri	BCRSD	BCRSD Class 11[3]	Total
5/8" Bills	1.00	49,026	1,870	4	4,070	36	55,007
3/4" Bills	1.50	133	3	5	8	0	149
1" Bills	2.50	944	11	36	65	0	1,056
1.5" Bills	5.00	389	1	52	5	0	447
2" Bills	8.00	410	9	44	32	0	495
3" Bills	16.00	52	2	21	0	0	75
4" Bills	25.00	23	0	14	0	0	37
6" Bills	50.00	9	0	1	0	0	10
Total Equivalent Units		**50,987**	**1,896**	**177**	**4,180**	**36**	**57,276**

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

Table 4-3: Calculated Fixed Charges

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

4.2 VOLUMETRIC RATE

Volumetric or variable rates recover the remaining portion of costs not recovered by monthly fixed charges, in order to ensure the full rate revenue requirements is met. Table 4-4 shows FY 2025 billed volume and total equivalent units based on the rate multipliers applicable to each customer class.

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

Table 4-4: FY 2025 Equivalent Volume

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

Based on the volumetric cost allocation described in Section 3 and the equivalent volume shown in Table 4-4, the rate per equivalent unit of volume is $2.68 per hundred cubic feet (CCF). Table 4-5 shows the calculated FY 2027 volumetric rates for all customers using the respective rate multipliers.

Table 4-5: Calculated Volumetric Rates

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

4.3 BILL IMPACTS

Based on the rate calculations described herein, the following table shows the customer bill impacts of an inside city 5/8" customer (most common residential meter size) at levels of volume ranging from 1 CCF per month to 20 CCF per month. As can be seen, there will either be modest reductions for those users with use less than 10 CCF per month or modest increases for users with 10 CCF or more use each month. It is important to note that rate structure adjustments are revenue neutral, although customer bills will vary depending on meter size and level of volume used.

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

Monthly Volume (CCF)	Current (FY 26)	Calculated (FY 27)	$ Change	% Change
0	$12.37	$11.10	($1.27)	(10.3%)
1	$14.92	$13.78	($1.14)	(7.6%)
2	$17.47	$16.47	($1.00)	(5.7%)
3	$20.02	$19.15	($0.87)	(4.4%)
4	$22.57	$21.83	($0.74)	(3.3%)
5	$25.12	$24.51	($0.61)	(2.4%)
6	$27.67	$27.19	($0.48)	(1.7%)
7	$30.22	$29.88	($0.34)	(1.1%)
8	$32.77	$32.56	($0.21)	(0.6%)
9	$35.32	$35.24	($0.08)	(0.2%)

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

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

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

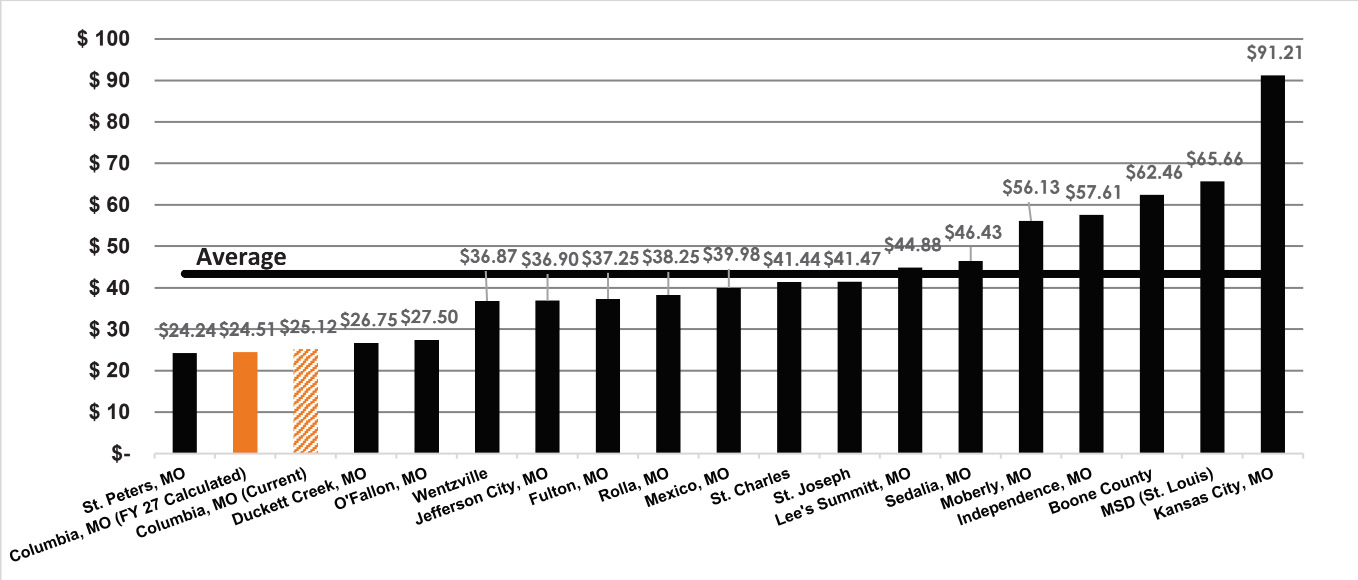
Meter Size	Monthly Volume (CCF)[4]	Current (FY 26)	Calculated (FY 27)	$ Chg.
3/4"	5	$31.32	$30.06	($1.26)
1"	17	$74.30	$73.35	($0.95)
1 1/2"	20	$112.88	$109.15	($3.73)
2"	50	$226.51	$222.91	($3.60)
3"	94	$437.73	$429.73	($8.00)
4"	276	$1,013.21	$1,017.75	$4.54
6"	851	$2,788.89	$2,837.39	$48.50

4.4 CUSTOMER BILL COMPARISON

As part of the Study, Stantec prepared a FY 2026 residential rate survey that compares the current and calculated monthly bill for the City's typical single family residential user to that of neighboring communities. Figure 4-1 presents a comparison of the monthly sewer charges of local communities for a single-family residential customer with a 5/8" meter based on 5 CCF of monthly billed wastewater volume. As can be seen, the City is currently among one of the lowest cost providers in the area for a typical residential user and is expected to remain so under the calculated FY 2027 rates.

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

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



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

5. BCRSD RATE AND CHARGES REVIEW

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

The City provides service to approximately 4,000 customers within the Boone County Regional Sewer District, most of which are not within City limits. BCRSD has invested in the local collection infrastructure serving these customers, while the City conveys the wastewater in large trunk sewers and force mains and treats the wastewater at its wastewater treatment plant. Previous agreements between BCRSD and the City have accounted for this unique infrastructure configuration by using a 0.80 multiplier on fixed charges for most BCRSD customers and a 0.80 multiplier on volumetric rates for all customers. In addition more recent agreements have built upon previous rate study recommendations by charging a 1.00 multiplier on fixed charges and 0.80 multiplier on volume. This analysis considers which City operating and capital costs are applicable to BCRSD customers based on their use of the system's infrastructure and proposes a cost-based multiplier to BCRSD customer rates relative to City customer rates and recommends an appropriate multiplier to recover the correct portion of cost from the District.

5.1 BCRSD COST ALLOCATION

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

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

Table 5-1: BCRSD Cost Allocation

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

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

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

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

5.2 BCRSD CALCULATED RATE STRUCTURE

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

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

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

Table 5-2: BCRSD Rates FY 2027

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

5.3 RESULTS

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

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

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

6. CONNECTION FEES

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

6.1 BACKGROUND

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

6.2 METHODOLOGY

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

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

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

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

6.3 CALCULATION

Cost Basis

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

The RCNLD value for each of the City's existing major sewer components was based upon the City's fixed assets in service as of March 5, 2025, escalated to FY 2026 replacement cost, based upon the change in the Engineering News-Record Construction Cost Index (ENR-CCI) from acquisition date, less any excluded assets[6]. Schedule 1 of Appendix E presents the calculated FY 2026 RCNLD for each of the City's existing assets, or portion thereof, determined as eligible for inclusion in the cost basis of the fees. Fixed assets were allocated by functional component based upon asset description as well as input from City staff.

Once eligible costs were identified for each functional component, an adjustment was made to deduct the outstanding principal associated with the portion of eligible costs that have been and will be funded with debt. This adjustment is applied as a credit to the cost basis of the plant in service value. Upon connecting to the sewer system, new connections will begin to use sewer services and will pay the rates associated with those services. The rates for those services recover the principal and interest payments (debt service) associated with the debt incurred to fund the capital costs of the sewer system. Therefore, because debt service is recovered in rates and in order to avoid a double recovery of those capital costs in both connection fees and rates, a credit was calculated based upon the remaining principal portion of outstanding debt service as of October 1, 2025.

System Capacities

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

Capacity per Equivalent Residential Unit (ERU)

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

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

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

6.4 RESULTS

The calculated capacity cost per ERU was escalated by 3.00% to reflect inflation to FY 2027 costs and then rounded down to the nearest hundredth. The resulting sewer connection fee calculation is shown in the following Table 6-1.

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

	Conveyance / Pumping	Treatment / Disposal	Total
Gross Plant in Service Value	$350,855,420	$131,908,653	$482,764,073
Less: Principal Credit	$45,236,854	$17,007,383	$62,244,238
Less: Asset Contributions/Exclusions	$147,276,992	$42,377,142	$189,654,133
Net System Value	**$158,341,574**	**$72,524,128**	**$230,865,702**
Capacity (MGD)			25.22
Level of Service (gpd)			300
ERUs			84,067
Initial Capacity Cost per ERU	**$1,844**	**$863**	**$2,747**
Escalation Factor to Effective Year			3.00%
Calculated Fee per ERU			**$2,800**
Current Fee per ERU			$2,400
Percent Change			17%

The current FY 2026 and calculated sewer connection fees for all meter sizes are shown in Table 6-2.

Table 6-2: Current and Calculated Connection Fees

Meter Size	Current Fee	Calculated Fee	Difference
5/8"	$2,400	$2,800	$400
3/4"	$3,600	$4,244	$644
1"	$6,000	$7,074	$1,074
1.5"	$12,000	$14,147	$2,147
2"	$19,200	$22,635	$3,435
3"	$38,400	$45,271	$6,871
4"	$60,000	$70,735	$10,735
6"	$120,000	$141,471	$21,471
8"	$192,000	$226,353	$34,353
10"	$276,000	$325,382	$49,382
12"	$516,000	$608,323	$92,323

7. MISCELLANEOUS CHARGES

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

7.1 BACKGROUND

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

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

Table 7-1 Hauled Waste and Overstrength Charges

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

7.2 METHODOLOGY

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

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

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

7.3 CALCULATION

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

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

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

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

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

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

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

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

7.4 RESULTS

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

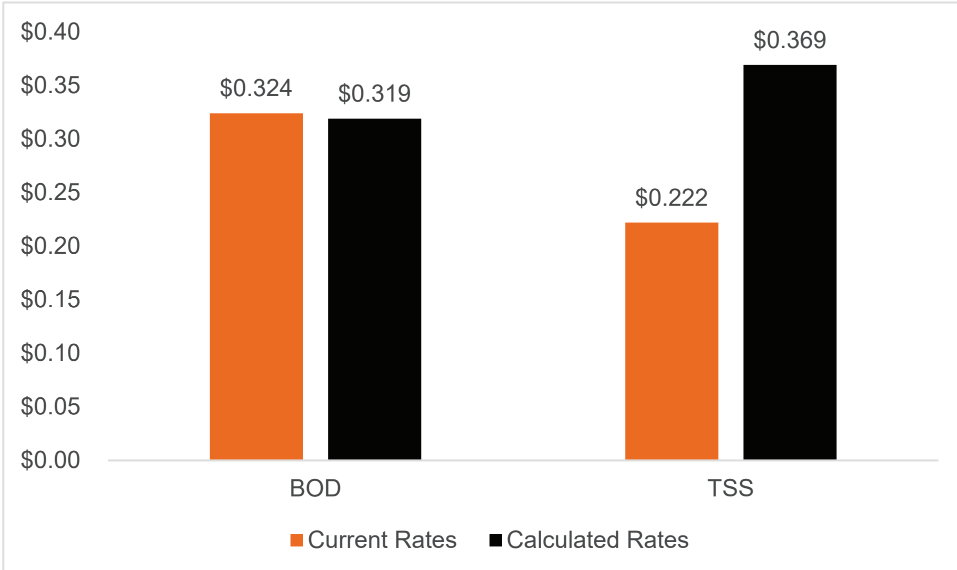
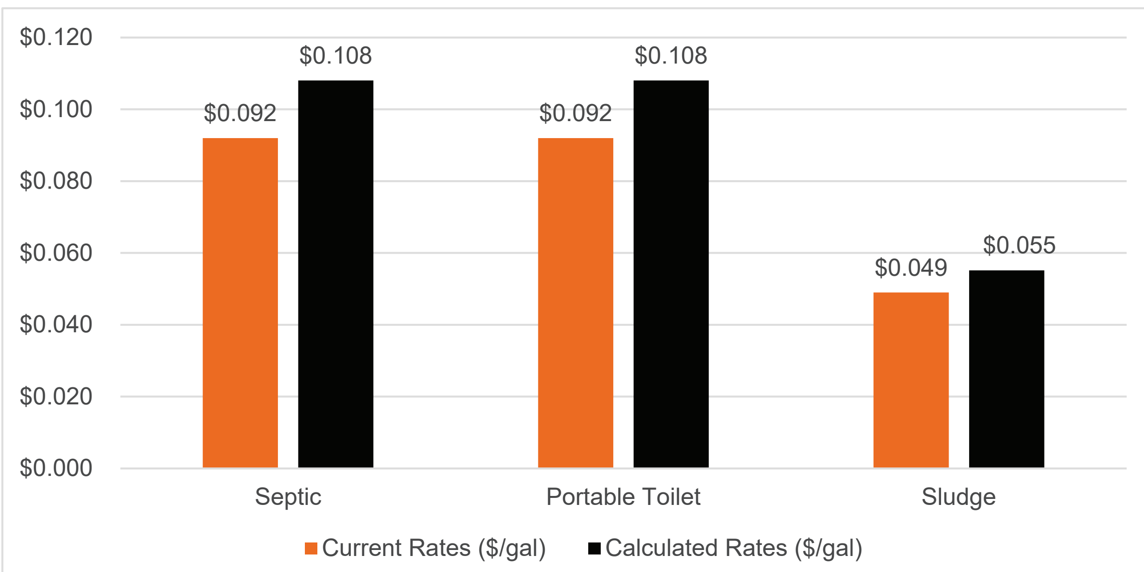


Figure 7-2 Current and Calculated Rates for Hauled Waste Customers



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

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

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

8. RECOMMENDATIONS

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

8.1 REVENUE SUFFICIENCY ANALYSIS

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

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

8.2 COST OF SERVICE ANALYSIS

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

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

8.3 RATE STRUCTURE ANALYSIS

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

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

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

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

8.4 BCRSD RATE DESIGN

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

8.5 CONNECTION FEE ANALYSIS

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

8.6 MISCELLANEOUS FEES

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

Disclaimer

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

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

APPENDIX A – RSA SUPPORTING SCHEDULES

APPENDIX B – COS ANALYSIS SUPPORTING SCHEDULES

Schedule 1: Test Year Expense Allocations to Fixed and Volumetric Categories & BCRSD Allocation

Schedule 1b: Allocation Factors

Schedule 2: Offsetting Revenue and Use of Fund Balance

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

Schedule 4: Current Rates

Schedule 5: FY 2025 Customers and Billed Volume by Class

Schedule 6: Current and Proposed FY 2027 Rates

APPENDIX C – CONNECTION FEES SUPPORTING SCHEDULES

Schedule 1 *Fixed Asset Summary*

Schedule 2 *Outstanding Debt Principal*

Schedule 3 *Sewer Connection Fee Calculation*

APPENDIX D – MISCELLANEOUS FEES SUPPORTING SCHEDULES

Schedule 1 Mass Balance Analysis

Schedule 2 Overstrength Rate Calculation

Assumptions Schedule 1

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Rate Increase Adoption Date	10/1/2025	10/1/2026	10/1/2027	10/1/2028	10/1/2029	10/1/2030	10/1/2031	10/1/2032	10/1/2033	10/1/2034	10/1/2035
Annual Growth											
Ending # of Accounts	61,495	62,000	62,505	63,011	63,516	64,021	64,526	65,031	65,536	66,041	66,546
Account Growth	505	505	505	505	505	505	505	505	505	505	505
% Change in Accounts	*0.83%*	*0.82%*	*0.81%*	*0.81%*	*0.80%*	*0.80%*	*0.79%*	*0.78%*	*0.78%*	*0.77%*	*0.76%*
Usage per Account (CCF per Month)	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68
% Change in Usage per Account	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Usage (CCF)	4,932,068	4,972,580	5,013,092	5,053,605	5,094,117	5,134,629	5,175,142	5,215,654	5,256,166	5,296,679	5,337,191
% Change in Usage	*0.83%*	*0.82%*	*0.81%*	*0.81%*	*0.80%*	*0.80%*	*0.79%*	*0.78%*	*0.78%*	*0.77%*	*0.76%*
% Paying Capital Charges	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*	*100%*
BCRSD											
Ending # of Accounts	4,135	4,155	4,175	4,195	4,215	4,235	4,255	4,275	4,295	4,315	4,335
Account Growth	20	20	20	20	20	20	20	20	20	20	20
% Change in Usage per Account											
Usage (CCF)	262,866	263,502	264,136	264,769	265,400	266,030	266,658	267,284	267,910	268,533	269,156
% Change in Usage	*0.24%*	*0.24%*	*0.24%*	*0.24%*	*0.24%*	*0.24%*	*0.24%*	*0.24%*	*0.23%*	*0.23%*	*0.23%*
University of Missouri											
Ending # of ERUs	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450
ERU Growth	-	-	-	-	-	-	-	-	-	-	-
% Change in Accounts	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Usage (CCF)	415,632	415,632	415,632	415,632	415,632	415,632	415,632	415,632	415,632	415,632	415,632
% Change in Usage	-	-	-	-	-	-	-	-	-	-	-
Capital Spending											
Annual Capital Budget (Future Year Dollars)	$ 5,200,000	$ 8,513,473	$ 5,393,960	$ 7,010,083	$ 7,226,914	$ 10,304,040	$ 7,776,097	$ 10,713,336	$ 9,553,255	$ 10,144,966	$ 10,827,481
Annual Percent Executed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Connection Fee											
Sewer Connection Fee	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00
Average Annual Interest Earnings Rate											
On Fund Balances	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Budget Reserve											
Target (Number of Months of Reserve)	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Operating Budget Execution Percentage											
Personnel Services [1]	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
Variable Operations and Maintenance	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Fixed Operations and Maintenance [1]	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

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

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

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

Projection of Cash Inflows **Schedule 3**

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
1	**Rate Revenue Growth Assumptions**											
2	**Sewer**											
3	% Change in Base Revenue	0.83%	0.82%	0.81%	0.81%	0.80%	0.80%	0.79%	0.78%	0.78%	0.77%	0.76%
4	% Change in Usage Revenue	0.82%	0.81%	0.81%	0.80%	0.80%	0.79%	0.78%	0.78%	0.77%	0.76%	0.00%
5	**Assumed Rate Revenue Increases**											
6	Assumed Sewer Rate Increase	0.00%	0.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
7	**Sewer Rate Revenue**											
8	Base Rate Revenue	$ 9,245,000	$ 9,320,939	$ 9,702,277	$ 10,098,556	$ 10,510,345	$ 10,938,234	$ 11,382,835	$ 11,844,781	$ 12,324,730	$ 12,823,365	$ 13,341,393
9	Usage Rate Revenue	12,255,000	12,355,663	12,820,674	13,302,317	13,801,168	14,317,820	14,852,888	15,407,008	15,980,837	16,575,053	17,190,358
10	**Total Sewer Rate Revenue**	**$ 21,500,000**	**$ 21,676,602**	**$ 22,522,951**	**$ 23,400,873**	**$ 24,311,513**	**$ 25,256,054**	**$ 26,235,723**	**$ 27,251,789**	**$ 28,305,567**	**$ 29,398,417**	**$ 30,531,750**
11	**Other Operating Revenue**											
12	State Fees	$ 48,000	$ 48,394	$ 48,789	$ 49,183	$ 49,577	$ 49,971	$ 50,366	$ 50,760	$ 51,154	$ 51,548	$ 51,943
13	MU Sewer Charges	1,275,025	1,275,025	1,316,464	1,359,249	1,403,424	1,449,036	1,496,129	1,544,754	1,594,958	1,646,794	1,700,315
14	Sharecropping	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
15	BCRSD Wholesale Revenue	1,043,050	1,046,798	1,084,686	1,123,927	1,164,570	1,206,663	1,250,260	1,295,412	1,342,174	1,390,604	1,440,760
16	Hauled Liquid Waste	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000
17	Columbia Foods Surcharge	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
18	Vending Commissions	850	850	850	850	850	850	850	850	850	850	850
19	Extension Permit Fees	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
20	Sewer Impact Fees	1,212,300	1,212,300	1,212,300	1,212,300	1,212,300	1,212,300	1,212,300	1,212,300	1,212,300	1,212,300	1,212,300
21	**Total Other Operating Revenue**	**$ 4,116,726**	**$ 4,120,868**	**$ 4,200,588**	**$ 4,283,008**	**$ 4,368,221**	**$ 4,456,321**	**$ 4,547,405**	**$ 4,641,575**	**$ 4,738,936**	**$ 4,839,597**	**$ 4,943,668**
22	**Interest Income**											
23	Unrestricted	$ 1,247,646	$ 1,142,248	$ 1,075,351	$ 1,050,545	$ 997,279	$ 902,471	$ 815,415	$ 792,570	$ 802,778	$ 828,298	$ 873,768
24	**Total Interest Income**	**$ 1,247,646**	**$ 1,142,248**	**$ 1,075,351**	**$ 1,050,545**	**$ 997,279**	**$ 902,471**	**$ 815,415**	**$ 792,570**	**$ 802,778**	**$ 828,298**	**$ 873,768**
25	**Total Cash Inflows**	**$ 26,864,372**	**$ 26,939,718**	**$ 27,798,889**	**$ 28,734,427**	**$ 29,677,013**	**$ 30,614,846**	**$ 31,598,542**	**$ 32,685,934**	**$ 33,847,281**	**$ 35,066,312**	**$ 36,349,187**

Projection of Cash Outflows

Schedule 4

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

Projection of Cash Outflows **Schedule 4**

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

Projection of Cash Outflows **Schedule 4**

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

Projection of Cash Outflows — Schedule 4

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

Projection of Cash Outflows **Schedule 4**

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

Projection of Cash Outflows **Schedule 4**

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

Projection of Cash Outflows

Schedule 4

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

Projection of Cash Outflows — Schedule 4

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

Projection of Cash Outflows **Schedule 4**

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

Cost Escalation Factors

Schedule 5

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

[1] The Weighted Average Increase in O&M Expenses is reflective of the cost escalation factors presented on this schedule and the cost execution factors on Schedule 1.
[2] FY 2027 expenditures include a one-time increase related to specific miscellaneous contractual expense line items within the City's budget. As a result, total expenditures decrease in FY 2028 as these expenses are projected to return to more typical operating levels.

Capital Improvement Program

Schedule 6

#		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
	Annual Projects											
1	Annual Sewer Rehabilitation - SW100 [ID:753]	$ -	$ 2,753,223	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	Annual Sewer System Improvements - SW 183 [ID: 750]	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
3	5th to Wilkes Relief Sewer Phase 2-SW542 [ID: 2284]	-	270,250	-	-	-	-	-	-	-	-	-
4	B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]	-	-	-	-	250,000	-	2,000,000	-	-	-	-
5	B-9 Relief Sewer - Garth & Vandiver [ID: 795]	-	-	-	-	75,000	-	675,000	-	-	-	-
6	FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]	-	-	-	-	400,000	4,000,000	-	-	-	-	-
7	PCCE #44 - Club Ct & Vine St [ID: 2283] 2025	-	130,000	-	730,000	-	-	-	-	-	-	-
8	PCCE #47 W Ash Street [ID: 2298]	-	35,000	-	125,000	-	-	-	-	-	-	-
9	PCCE #48 S West Blvd [ID: 2299]	-	35,000	-	200,000	-	-	-	-	-	-	-
10	PCCE #49 N William Street [ID: 2300]	-	45,000	-	200,000	-	-	-	-	-	-	-
11	Upper Bear Creek Sewer Replacement [ID: 1529]	-	-	-	60,000	550,000	-	-	-	-	-	-
12	WWTP New Digester Addition [ID: 2049] SW555	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	1,700,000	-	-	-	-	-
13	SEWER MAIN REHAB	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
14	MILL CREEK TRUNK SEWER	-	-	-	-	-	-	600,000	5,400,000	-	-	-
15	I-70 Sewer Relocation Phase 1 - SW545 [ID:2410]	-	45,000	-	-	-	-	-	-	-	-	-
16	Unspecified Future Capital	-	-	-	-	-	-	-	-	4,193,000	4,368,600	4,587,320
17	**Total CIP Budget (in current dollars)**	**$ 5,200,000**	**$ 8,513,473**	**$ 5,200,000**	**$ 6,515,000**	**$ 6,475,000**	**$ 8,900,000**	**$ 6,475,000**	**$ 8,600,000**	**$ 7,393,000**	**$ 7,568,600**	**$ 7,787,320**
18	Cumulative Projected Cost Escalation[1]	0.0%	0.0%	3.7%	7.6%	11.6%	15.8%	20.1%	24.6%	29.2%	34.0%	39.0%
19	**Resulting CIP Funding Level**	**$ 5,200,000**	**$ 8,513,473**	**$ 5,393,960**	**$ 7,010,083**	**$ 7,226,914**	**$ 10,304,040**	**$ 7,776,097**	**$ 10,713,336**	**$ 9,553,255**	**$ 10,144,966**	**$ 10,827,481**
20	Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
21	**Final CIP Funding Level**	**$ 5,200,000**	**$ 8,513,473**	**$ 5,393,960**	**$ 7,010,083**	**$ 7,226,914**	**$ 10,304,040**	**$ 7,776,097**	**$ 10,713,336**	**$ 9,553,255**	**$ 10,144,966**	**$ 10,827,481**

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

Pro Forma **Schedule 7**

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

Control Panel

Schedule 8

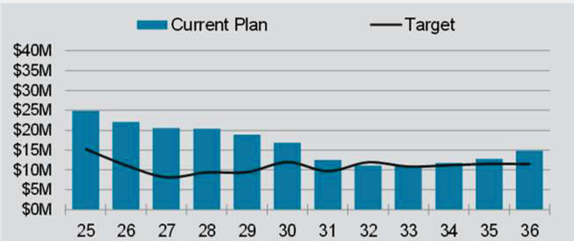
FAMS-XL | CITY OF COLUMBIA, MO

Stantec

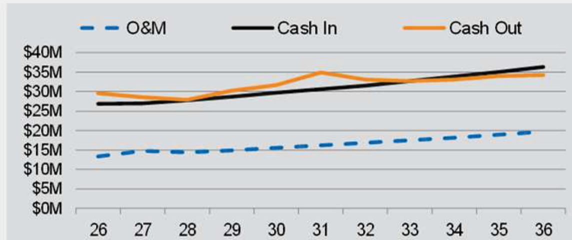
CALC | SAVE | CTRL | LAST | OVR

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

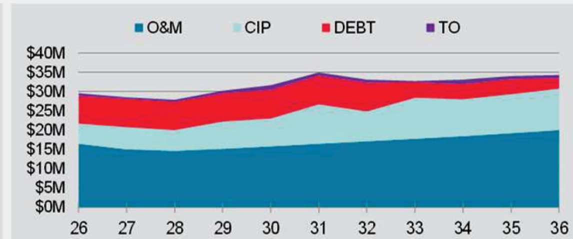
Operating Fund



Revenues vs. Expenses



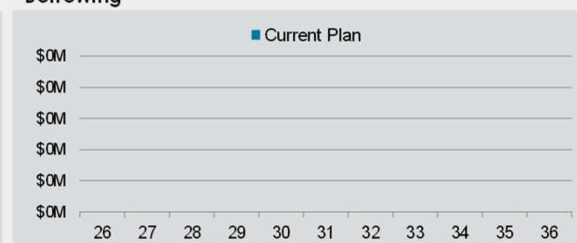
Expenses by Type



CIP Spending

CIP Funding

Borrowing



Capital Project Funding Summary

Schedule 9

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

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

Funding Summary by Fund **Schedule 10**

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

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

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

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

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

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

Schedule 1

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

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

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

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

Schedule 1

Expense Line Item	Department	FY 2027 Expenses	Fixed Cost Allocation	Volumetric Cost Allocation	FY 2027 Fixed Cost	FY 2027 Cost	BCRSD Allocation	City Use Only Allocation	City & District Use Allocation	Local System Allocation	Shared Allocation
Computer Replacement Cost	Treatment Plant/Field O&M	$ 1,583	0%	100%	$ -	$ 1,583	City & District Use	0%	100%	$ -	$ 1,583
It Support & Maintenance	Treatment Plant/Field O&M	$ 40,724	0%	100%	$ -	$ 40,724	City & District Use	0%	100%	$ -	$ 40,724
Printer Fees	Treatment Plant/Field O&M	$ 393	0%	100%	$ -	$ 393	City & District Use	0%	100%	$ -	$ 393
General Administrative Fee	Treatment Plant/Field O&M	$ 228,466	0%	100%	$ -	$ 228,466	City & District Use	0%	100%	$ -	$ 228,466
Self Insurance Chrgs	Treatment Plant/Field O&M	$ 10,936	0%	100%	$ -	$ 10,936	City & District Use	0%	100%	$ -	$ 10,936
Emp Health/Wellness Fee	Treatment Plant/Field O&M	$ 5,780	0%	100%	$ -	$ 5,780	City & District Use	0%	100%	$ -	$ 5,780
City University	Treatment Plant/Field O&M	$ 2,712	0%	100%	$ -	$ 2,712	City & District Use	0%	100%	$ -	$ 2,712
Insurance Administration	Treatment Plant/Field O&M	$ 3,330	0%	100%	$ -	$ 3,330	City & District Use	0%	100%	$ -	$ 3,330
Water	Treatment Plant/Field O&M	$ 225	0%	100%	$ -	$ 225	City & District Use	0%	100%	$ -	$ 225
Electric	Treatment Plant/Field O&M	$ 133,411	0%	100%	$ -	$ 133,411	City & District Use	0%	100%	$ -	$ 133,411
Storm Water	Treatment Plant/Field O&M	$ 330	0%	100%	$ -	$ 330	City & District Use	0%	100%	$ -	$ 330
Wireless Communications	Treatment Plant/Field O&M	$ 1,326	0%	100%	$ -	$ 1,326	City & District Use	0%	100%	$ -	$ 1,326
Dues	Treatment Plant/Field O&M	$ 282	0%	100%	$ -	$ 282	City & District Use	0%	100%	$ -	$ 282
Equipment Rentals	Treatment Plant/Field O&M	$ 4,172	0%	100%	$ -	$ 4,172	City & District Use	0%	100%	$ -	$ 4,172
Maintenance Agreements	Treatment Plant/Field O&M	$ 15,352	0%	100%	$ -	$ 15,352	City & District Use	0%	100%	$ -	$ 15,352
Vehicle Maintenance	Treatment Plant/Field O&M	$ 7,927	0%	100%	$ -	$ 7,927	City & District Use	0%	100%	$ -	$ 7,927
Equipment Maintenance	Treatment Plant/Field O&M	$ 784,440	0%	100%	$ -	$ 784,440	City & District Use	0%	100%	$ -	$ 784,440
License & Cert. Reimburse	Treatment Plant/Field O&M	$ 75	0%	100%	$ -	$ 75	City & District Use	0%	100%	$ -	$ 75
Noncontractual Services	Treatment Plant/Field O&M	$ 100,905	0%	100%	$ -	$ 100,905	City & District Use	0%	100%	$ -	$ 100,905
Miscellaneous Contractual	Treatment Plant/Field O&M	$ 245,532	0%	100%	$ -	$ 245,532	City & District Use	0%	100%	$ -	$ 245,532
Insurance Premiums	Treatment Plant/Field O&M	$ 187	0%	100%	$ -	$ 187	City & District Use	0%	100%	$ -	$ 187
Capital Impr To Buildings	Treatment Plant/Field O&M	$ 19,000	0%	100%	$ -	$ 19,000	City & District Use	0%	100%	$ -	$ 19,000
Instruments & Apparatus	Treatment Plant/Field O&M	$ 172,611	0%	100%	$ -	$ 172,611	City & District Use	0%	100%	$ -	$ 172,611
Permanent Positions	Treatment Plant/Field O&M	$ 268,740	0%	100%	$ -	$ 268,740	City & District Use	0%	100%	$ -	$ 268,740
Deferred Comp Match	Treatment Plant/Field O&M	$ 5,375	0%	100%	$ -	$ 5,375	City & District Use	0%	100%	$ -	$ 5,375
Clothing Prot Equip Allow	Treatment Plant/Field O&M	$ 2,215	0%	100%	$ -	$ 2,215	City & District Use	0%	100%	$ -	$ 2,215
Overtime	Treatment Plant/Field O&M	$ 42	0%	100%	$ -	$ 42	City & District Use	0%	100%	$ -	$ 42
Sick Leave Buy Back	Treatment Plant/Field O&M	$ 932	0%	100%	$ -	$ 932	City & District Use	0%	100%	$ -	$ 932
Social Security	Treatment Plant/Field O&M	$ 21,070	0%	100%	$ -	$ 21,070	City & District Use	0%	100%	$ -	$ 21,070
Lagers	Treatment Plant/Field O&M	$ 44,375	0%	100%	$ -	$ 44,375	City & District Use	0%	100%	$ -	$ 44,375
Disability Insurance	Treatment Plant/Field O&M	$ 837	0%	100%	$ -	$ 837	City & District Use	0%	100%	$ -	$ 837
Employee Health Insurance	Treatment Plant/Field O&M	$ 34,662	0%	100%	$ -	$ 34,662	City & District Use	0%	100%	$ -	$ 34,662
Life Insurance	Treatment Plant/Field O&M	$ 175	0%	100%	$ -	$ 175	City & District Use	0%	100%	$ -	$ 175
Employee Service Awards	Treatment Plant/Field O&M	$ 154	0%	100%	$ -	$ 154	City & District Use	0%	100%	$ -	$ 154
Retirement Sick Leave Pmt	Treatment Plant/Field O&M	$ 184	0%	100%	$ -	$ 184	City & District Use	0%	100%	$ -	$ 184
Construction Materials	Treatment Plant/Field O&M	$ 16,597	0%	100%	$ -	$ 16,597	City & District Use	0%	100%	$ -	$ 16,597
Postage	Treatment Plant/Field O&M	$ 2,075	0%	100%	$ -	$ 2,075	City & District Use	0%	100%	$ -	$ 2,075
Laboratory Supplies	Treatment Plant/Field O&M	$ 29,874	0%	100%	$ -	$ 29,874	City & District Use	0%	100%	$ -	$ 29,874
Equipment Parts	Treatment Plant/Field O&M	$ 2,086	0%	100%	$ -	$ 2,086	City & District Use	0%	100%	$ -	$ 2,086
Tools	Treatment Plant/Field O&M	$ 498	0%	100%	$ -	$ 498	City & District Use	0%	100%	$ -	$ 498
Uniforms	Treatment Plant/Field O&M	$ 415	0%	100%	$ -	$ 415	City & District Use	0%	100%	$ -	$ 415
Safety Equipment	Treatment Plant/Field O&M	$ 1,245	0%	100%	$ -	$ 1,245	City & District Use	0%	100%	$ -	$ 1,245
Computer/Electronic Items	Treatment Plant/Field O&M	$ 415	0%	100%	$ -	$ 415	City & District Use	0%	100%	$ -	$ 415
Travel Training	Treatment Plant/Field O&M	$ 2,396	0%	100%	$ -	$ 2,396	City & District Use	0%	100%	$ -	$ 2,396
Public Communications Fee	Treatment Plant/Field O&M	$ 1,541	0%	100%	$ -	$ 1,541	City & District Use	0%	100%	$ -	$ 1,541
Computer Replacement Cost	Treatment Plant/Field O&M	$ 1,669	0%	100%	$ -	$ 1,669	City & District Use	0%	100%	$ -	$ 1,669
It Support & Maintenance	Treatment Plant/Field O&M	$ 20,183	0%	100%	$ -	$ 20,183	City & District Use	0%	100%	$ -	$ 20,183
Printer Fees	Treatment Plant/Field O&M	$ 105	0%	100%	$ -	$ 105	City & District Use	0%	100%	$ -	$ 105
General Administrative Fee	Treatment Plant/Field O&M	$ 19,402	0%	100%	$ -	$ 19,402	City & District Use	0%	100%	$ -	$ 19,402
Self Insurance Chrgs	Treatment Plant/Field O&M	$ 3,105	0%	100%	$ -	$ 3,105	City & District Use	0%	100%	$ -	$ 3,105
Emp Health/Wellness Fee	Treatment Plant/Field O&M	$ 1,865	0%	100%	$ -	$ 1,865	City & District Use	0%	100%	$ -	$ 1,865
City University	Treatment Plant/Field O&M	$ 1,043	0%	100%	$ -	$ 1,043	City & District Use	0%	100%	$ -	$ 1,043
Insurance	Treatment Plant/Field O&M	$ 1,287	0%	100%	$ -	$ 1,287	City & District Use	0%	100%	$ -	$ 1,287
Dues	Treatment Plant/Field O&M	$ 332	0%	100%	$ -	$ 332	City & District Use	0%	100%	$ -	$ 332
Publishing & Advertising	Treatment Plant/Field O&M	$ 332	0%	100%	$ -	$ 332	City & District Use	0%	100%	$ -	$ 332
Equipment Maintenance	Treatment Plant/Field O&M	$ 12,516	0%	100%	$ -	$ 12,516	City & District Use	0%	100%	$ -	$ 12,516
License & Cert. Reimburse	Treatment Plant/Field O&M	$ 83	0%	100%	$ -	$ 83	City & District Use	0%	100%	$ -	$ 83
Noncontractual Services	Treatment Plant/Field O&M	$ 6,639	0%	100%	$ -	$ 6,639	City & District Use	0%	100%	$ -	$ 6,639
Miscellaneous Contractual	Treatment Plant/Field O&M	$ 13,780	0%	100%	$ -	$ 13,780	City & District Use	0%	100%	$ -	$ 13,780
City Hsa Contribution	Treatment Plant/Field O&M	$ 5,006	0%	100%	$ -	$ 5,006	City & District Use	0%	100%	$ -	$ 5,006
Operation Supplies & Equipment	Treatment Plant/Field O&M	$ 5,006	0%	100%	$ -	$ 5,006	City & District Use	0%	100%	$ -	$ 5,006
Outside Work	Treatment Plant/Field O&M	$ 9,128	0%	100%	$ -	$ 9,128	City & District Use	0%	100%	$ -	$ 9,128
Operation Supplies & Equipment	Treatment Plant/Field O&M	$ 2,503	0%	100%	$ -	$ 2,503	City & District Use	0%	100%	$ -	$ 2,503
It Support & Maintenance	Treatment Plant/Field O&M	$ 7,571	0%	100%	$ -	$ 7,571	City & District Use	0%	100%	$ -	$ 7,571
City Hsa Contribution	Treatment Plant/Field O&M	$ 12,516	0%	100%	$ -	$ 12,516	City & District Use	0%	100%	$ -	$ 12,516
Employee Parking	Treatment Plant/Field O&M	$ 1,309	0%	100%	$ -	$ 1,309	City & District Use	0%	100%	$ -	$ 1,309

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

Schedule 1

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

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

Schedule 1

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

Allocation Factors — Schedule 1b

Allocation Factors:

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

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

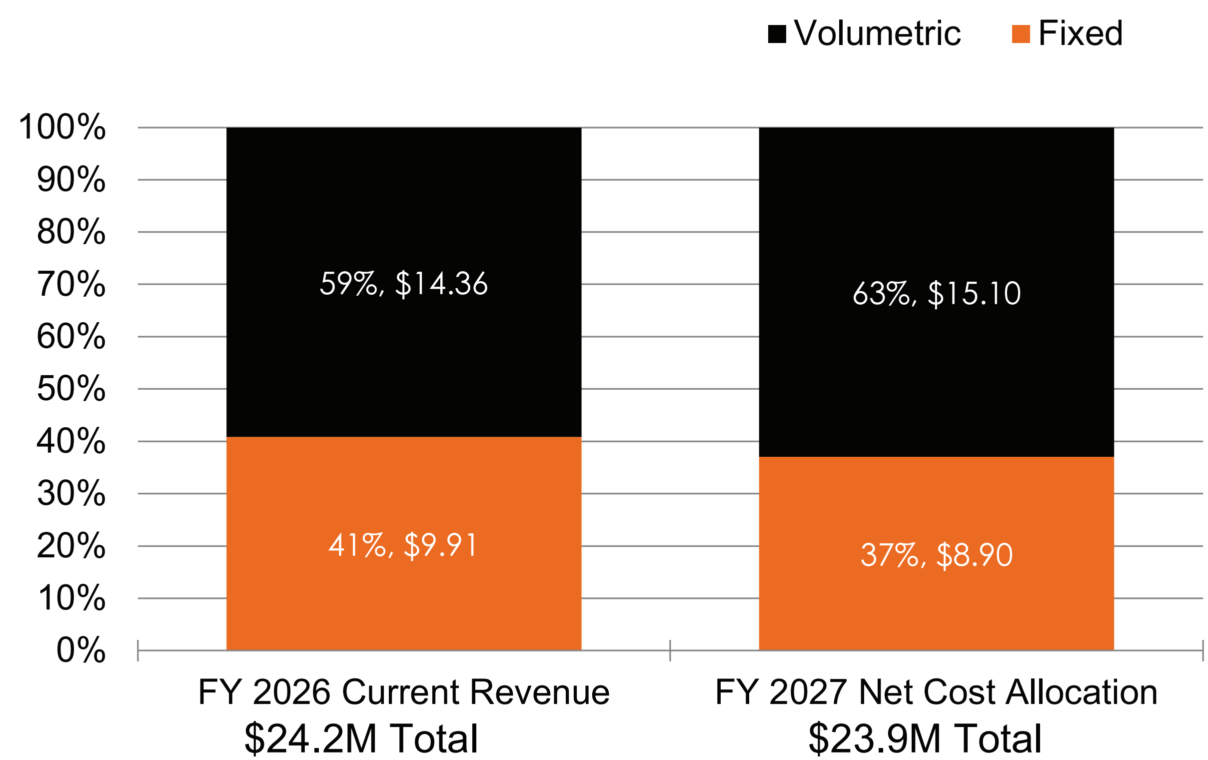
Offsetting Revenue and Use of Fund Balance — Schedule 2

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

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

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

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



Rates

Schedule 4

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

Customers and Billed Volume by Class

Schedule 5

Sewer Rate Design Setup

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

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

Current and Proposed FY 2027 Rates

Schedule 6

Current

Current Fixed Charges

Current Fixed Charge Inputs:

Total Fixed Cost Recovery 41%

Rates	Inside	Outside	MU	BCRSD
5/8"	$ 12.37	$ 18.56	$ 12.37	$ 9.90
3/4"	$ 18.57	$ 27.86	$ 18.57	$ 14.86
1"	$ 30.95	$ 46.43	$ 30.95	$ 24.76
1 1/2"	$ 61.88	$ 92.82	$ 61.88	$ 49.50
2"	$ 99.01	$ 148.52	$ 99.01	$ 79.21
3"	$ 198.03	$ 297.05	$ 198.03	$ 158.42
4"	$ 309.41	$ 464.12	$ 309.41	$ 247.53
6"	$ 618.84	$ 928.26	$ 618.84	$ 495.07
8"	$ 990.13	$ 1,485.20	$ 990.13	$ 792.10
10"	$ 1,423.31	$ 2,134.97	$ 1,423.31	$ 1,138.65
12"	$ 2,660.99	$ 3,991.49	$ 2,660.99	$ 2,128.79

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

Current Volumetric Charges

Rates (per CCF)	Inside	Outside	MU	BCRSD	
Uniform Rate	$ 2.55	$ 3.83	$ 2.55	$ 2.04	4.9%

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

Calculated

Proposed FY 2027 Fixed Charges

Fixed Charge Scenario Inputs:

Total Fixed Cost Recovery 37%

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

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

Proposed FY 2027 Volumetric Charges

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

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

Current and Proposed FY 2027 Rates

Schedule 6

Current

Annual Revenue

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

Calculated

Annual Revenue

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

Fixed Asset Summary

Schedule 1

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

Outstanding Debt Principal

Schedule 2

Debt Issue	% Sewer Allocation	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
2006B SRF	100%	$ 55,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2007B SRF	100%	$ 105,000	$ 105,000	$ 110,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2010A SRF DLP	100%	$3,148,300	$3,211,600	$3,276,100	$3,342,000	$3,409,200	$3,477,800	$3,547,700	$ -	$ -	$ -	$ -
2015 Sewer Revenue Bond	100%	$ 875,000	$ 905,000	$ 935,000	$ 970,000	$1,005,000	$1,035,000	$1,070,000	$1,100,000	$1,135,000	$1,175,000	$1,210,000
2017 Sewer Revenue Bond	100%	$ 735,000	$ 760,000	$ 775,000	$ 795,000	$ 820,000	$ 845,000	$ 875,000	$1,068,988	$1,066,613	$1,067,816	$1,067,503
2019 Sewer Revenue Bond	100%	$ 175,000	$ 870,000	$ 895,000	$1,030,000	$1,055,000	$1,080,000	$1,105,000	$1,130,000	$1,155,000	$1,185,000	$ -
2020 Sewer Revenue Bond	100%	$ 345,000	$ 360,000	$ 370,000	$ 380,000	$ 395,000	$ 405,000	$ 415,000	$ 425,000	$ 435,000	$ 440,000	$ 455,000
2015 S.O Refunding Sewer	100%	$ 485,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		**5,923,300**	**6,211,600**	**6,361,100**	**6,517,000**	**6,684,200**	**6,842,800**	**7,012,700**	**3,723,988**	**3,791,613**	**3,867,816**	**2,732,503**

Sewer Capital Expansion Fee Calculation — Schedule 3

Functional Component:		Conveyance / Pumping	Treatment / Disposal	Total
Gross Plant in Service Value		$ 350,855,420	$ 131,908,653	$ 482,764,073
Gross System Value		$ 350,855,420	$ 131,908,653	$ 482,764,073
Less:				
Principal Credit		$ 45,236,854	$ 17,007,383	$ 62,244,238
Specific Asset Contributions/Exclusions		$ 147,276,992	$ 42,377,142	$ 189,654,133
Net System Value		**$ 158,341,574**	**$ 72,524,128**	**$ 230,865,702**
Fee Calculation:				
Capacity				
Million Gallons Per Day (MGD)		25.22	25.22	25.22
Level of Service (gpd)		300	300	300
Equivalent Residential Units		84,067	84,067	84,067
Initial Capacity Cost per ERU		$ 1,884	$ 863	$ 2,747
Allowance for Contingency	0.00%			
Percentage of Full Cost Recovery				100.00%
Escalation Factor to Effective Year				0.00%
Calculated Fee per ERU				**$ 2,747**
Current Fee per ERU				$2,400.00
Dollar Change				$ 347
Percent Change				14%

Mass Balance Analysis

Schedule 1

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

Conversion Factor: 8.34

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

Overstrength Rate Calculation

Schedule 2

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

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

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

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

Sludge Loadings

BOD 6000 lb/gal	0.05004
TSS 12000 lb/gal	0.10008

Septic Grease and Toilet Loadings

BOD 6000 lb/gal	0.10008
TSS 12000 lb/gal	0.20016