

Comprehensive Water and Sewer Rate Study Summary Report



Prepared by



Municipal & Financial Services Group

In Association with



October 17, 2014



Municipal & Financial Services Group

October 17, 2014

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

Dear Mr. Goetz:

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

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

Very truly yours,

David Hyder Vice President

The Municipal & Financial Services Group

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A. Executive Summary

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

1. Study Background

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

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

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

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

2. Summary of Meetings

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

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

3. Key Study Findings and Recommendations

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

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

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

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

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

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

B. Public Information Workshop: December 4, 2012

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

Water and Sewer Systems and Enterprise Fund Overview

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

Rate Study Process

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

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

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

Community Comparisons and Rate History

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

Potential Policy Changes to Be Evaluated

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

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

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

Study Schedule

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

Results and Next Steps

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

C. City Council Work Session: February 11, 2013

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

Water and Sewer Systems Overview

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

Enterprise Fund Accounting, FY13 Budget and Current Rates

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

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

Rate Study Process

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

Factors Impacting Rates

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

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

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

Rate and Fee Policy Factors

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

Table 1 - Rate and Fee Policy Factors

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

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

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

Results and Next Steps

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

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

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

Water and Sewer Systems Overview and Enterprise Fund Accounting

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

Rate Study Overview

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

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

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

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

Proposed FY14 Water Enterprise Fund Budget and Rates

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

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

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

Proposed FY14 Sewer Enterprise Fund Budget and Rates

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

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

Results and Next Steps

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

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

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

Rate Study Overview

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

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

Proposed FY14 Water Enterprise Fund Budget and Rates

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

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

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

Proposed FY14 Sewer Enterprise Fund Budget and Rates

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

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

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

Results and Next Steps

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

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

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

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

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

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

Overview of Systems and Background on FY14 Rate Work

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

Water Use Demographics

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

Enterprise Fund Accounting, FY14 Budgets and Approaches to Adjusting Rates

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

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

Rate and Fee Policy Factors

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

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

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

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

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

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

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

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

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

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

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

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

Table 2 – Water and Sewer Rates with Additional Tiers

	Water Rate Structure		Sewer Rate	e Structure
	2-Tiered Rates	3-Tiered Rates	2-Tiered Rates	3-Tiered Rates
Tier 1: 0-3 Units	64.45	\$3.83	Ć0 F4it	\$8.58
Tier 2: 3 – 10 Units	\$4.15 per unit	\$4.19	\$9.54 per unit	\$11.18
Tier 3: Over 10 Units	\$5.00 per unit	\$5.04	10.49 per unit	\$12.13
Irrigation: All Usage	\$5.00 per unit	\$5.04	n/a	n/a

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

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

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

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

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

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

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

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

Results of Meeting and Next Steps

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

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

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

Water and Sewer Fund Highlights for FY15

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

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

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

Proposed FY15 Water Enterprise Fund Budget and Rates

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

Table 3 - FY15 Water Fund Budget Cash Requirements

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

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

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

Table 4 - FY15 Water Fund Budgeted Revenues

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

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

Proposed FY15 Sewer Enterprise Fund Budget and Rates

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

Table 5 - FY15 Sewer Fund Budget Cash Requirements

MFSG

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

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

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

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

Table 6 - FY15 Sewer Fund Budgeted Revenues

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

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

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

Rate Model Status

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

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

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

Policy Discussion

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

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

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

Table 7 - Water and Sewer Rates with Four Tiers

	Water Rate Structure		Sewer Rate	e Structure
	2-Tiered Rates	4-Tiered Rates	2-Tiered Rates	4-Tiered Rates
Tier 1: 0-3 Units	£4.15it	\$3.07	¢0.54it	\$7.61
Tier 2: 3 – 10 Units	\$4.15 per unit	\$4.14	\$9.54 per unit	\$9.56
Tier 3: 10 - 100 Units	45.00	\$5.03	10.40	\$11.51
Tier 4: Over 100 Units	\$5.00 per unit	\$5.34	10.49 per unit	\$14.83
Irrigation: All Usage	\$5.00 per unit	\$5.34	n/a	n/a

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

Table 8 – Customer Demographics in Tiers

Current 2-Tiered Rates	% of Customers	3-Tiered Rates	% of Customers	4-Tiered Rates	% of Customers		
Tier 1: 0- 10		Tier 1: 0 – 3 Units	29.95%	Tier 1: 0 – 3 Units	29.95%		
Units 81.85%	Tier 2: 3 – 10 Units	52.26%	Tier 2: 3 – 10 Units	52.26%			
Tier 2: Over 10 Units 18.15%		Tier 2: Over 10	Tier 3: Over 10	Tier 3: Over 10	10.150/	Tier 3: 10 – 100 Units	16.02%
		Units	18.15%	Tier 4: Over 100 Units	2.13%		

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

Table 9 - Consumption Charge Revenue Breakdown

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

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

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

Results and Next Steps

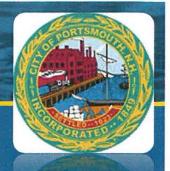
There was a significant amount of discussion regarding the presentation on the additional tiers. In general the City Council supported the recommendation to maintain the 2-tier rate structure approach. However, the Council expressed concern regarding the affordability of water and sewer service. It was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

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

APPENDICES

Appendix A - Meeting Presentations

City of Portsmouth Water and Sewer Rate Study



Public Informational Meeting December 4, 2012

Levenson Community Room Portsmouth Public Library

Overview of Tonight's Meeting

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

Why Update the Rate Model

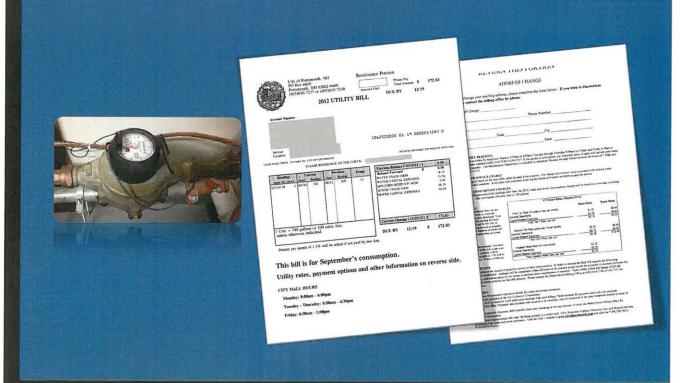
- Reduction in Billable Consumption
- Changing Water and Sewer Customer Base
- Policy Questions Such as Additional Tiers,
 Irrigation Meters
- Regulatory Requirements
- Capital Project Costs
- Good Practice to Update Model on Regular Basis

Rate Study Components Customer Develop Allocations **Technical Alternatives Evaluation** of Data Regional and Capital **National** Costs and Trends **Financing** Water & **Financial** Policy Sewer Model **Factors** System Costs

System Funding: Enterprise Funds

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

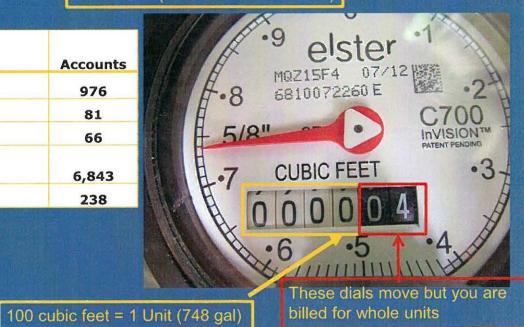
Water and Sewer Metering and Billing Process



Residential Meter Registers

5/8" Meter (normal residential size)

	the same of the sa
Customer Classification	Accounts
Commercial	976
Industrial	81
Municipal	66
Residential	6,843
Irrigation	238



Residential Water Meter Setup



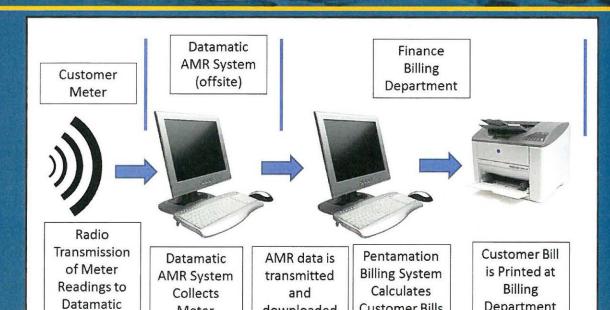
Water Meter (5/8-Inch Meter)

Automated Meter Reading (AMR) Setup



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

Meter Reading and Billing System



downloaded

to the City's

Pentamation

Billing System

Meter

Readings

(offsite)

AMR

Computer

Database

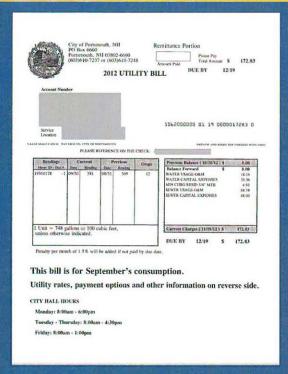
Department

and Mailed to

Customer

Customer Bills

Monthly Water and Sewer Bill



If you wish to change your mailing address, please complete the form below. If you wish to discontinue service, please contact the billing office by phone. Effective date of change: First Ter Rule (15 units or line per march) General Operations Copine Research Expenses (copine Research Expenses

RETURN THIS PURLION

- PANISATION OFFIENS.

 The Characteristic of t

Current Rate Structure

FY13 User Rates, Effe	ective 7/1/12	
	Water Rates	Sewer Rates
First Tier Rate (10 units or less per month)		
General Operations	\$1.37	\$5.54
Capital Related Expenses	\$2.78	\$4.00
Total Tier 1 Rate, per unit	\$4.15	\$9.54
Second Tier Rate (units over 10 per month)		
General Operations	\$2.22	\$6.49
Capital Related Expenses	\$2.78	\$4.00
Total Tier 2 Rate, per unit	\$5.00	\$10.49

Meter Charge - Water Only

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

Current Rate Structure

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

Payment Methods - Current

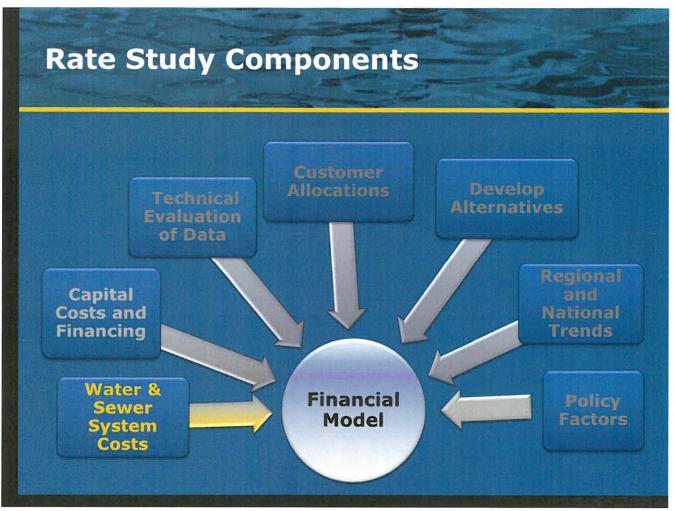
Five Payment Options:

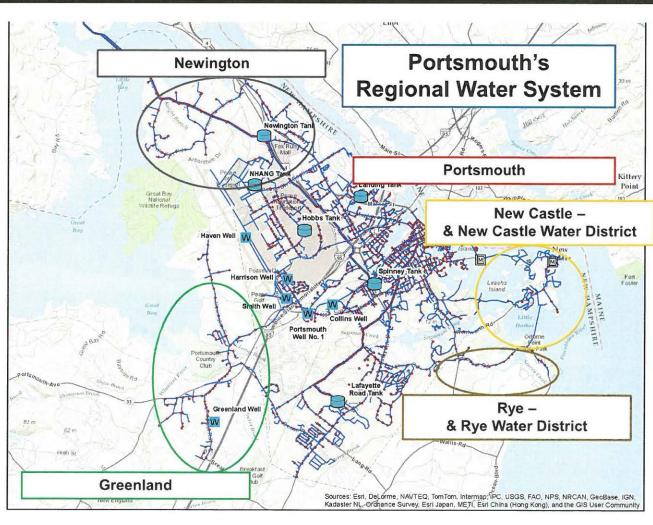
- 1. At the City's Tax Collector Office
- 2. By mail
- 3. The Gray Drop-box in front of City Hall
- Automatic monthly electronic debit transfer from checking or savings account
- 5. Online with checking account or credit card. Access through the City's Website



Request From Customers:

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



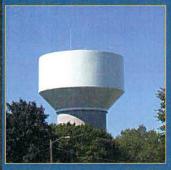


Water System

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











Water System

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

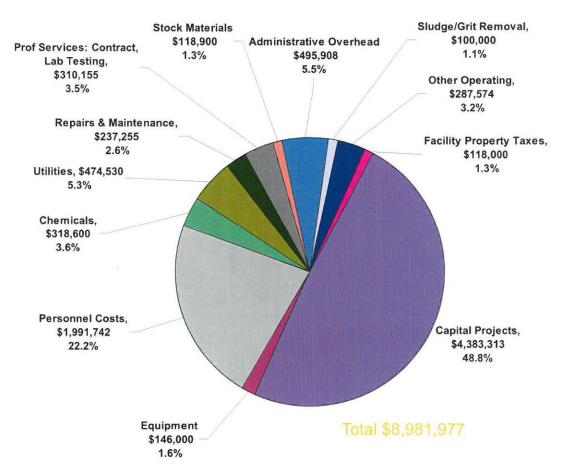




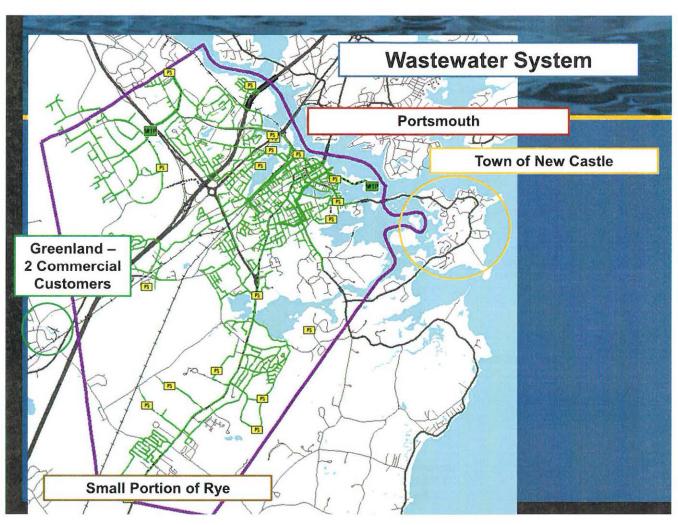


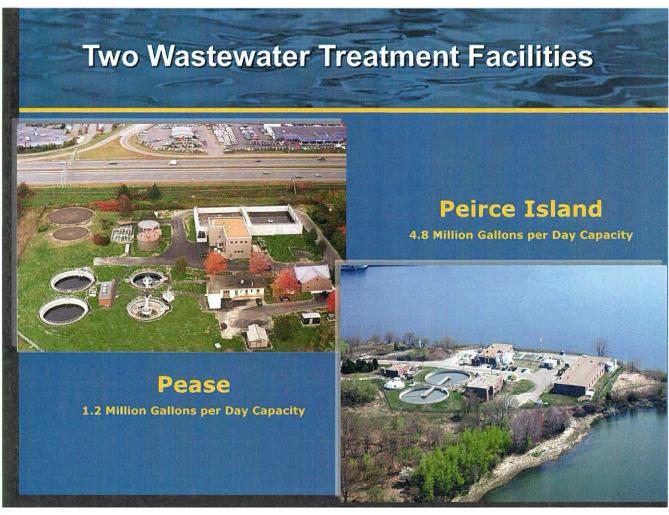


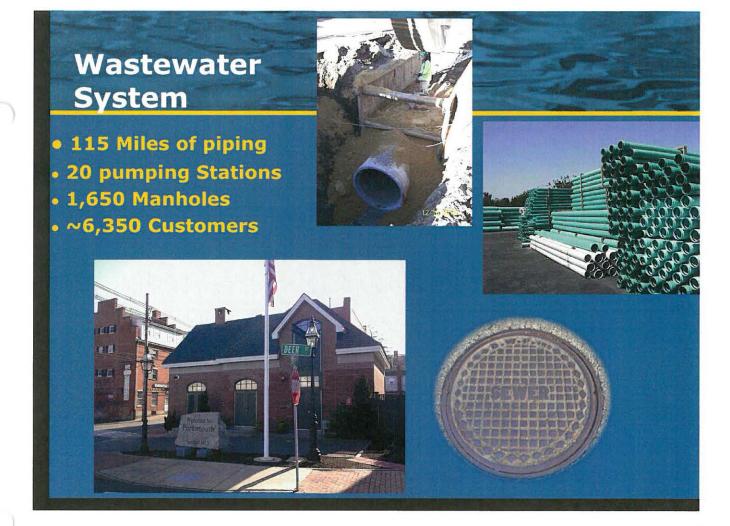
Water Division FY 2013 Cash Requirements



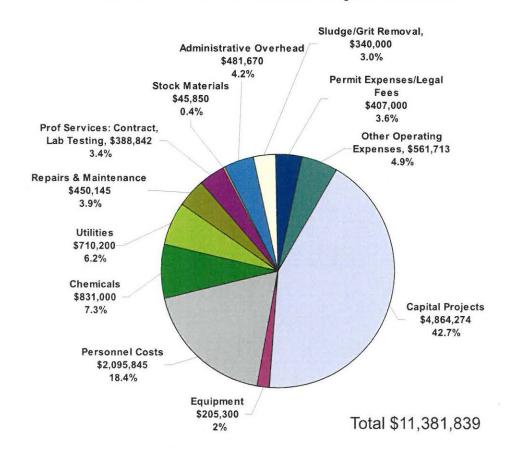


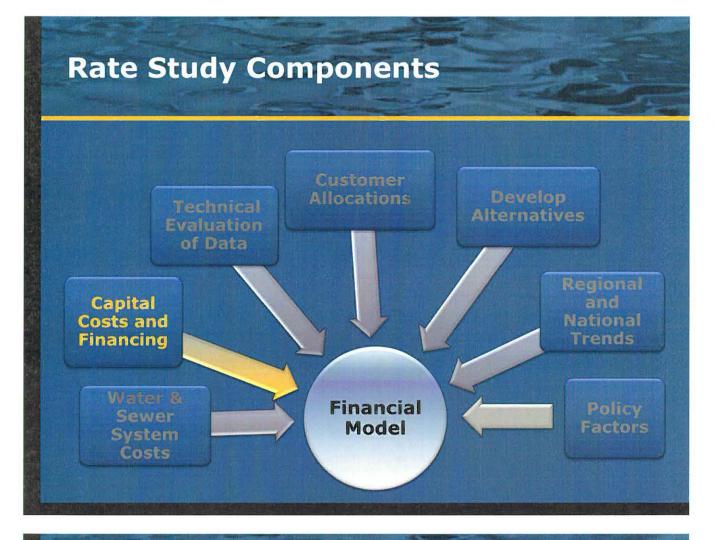


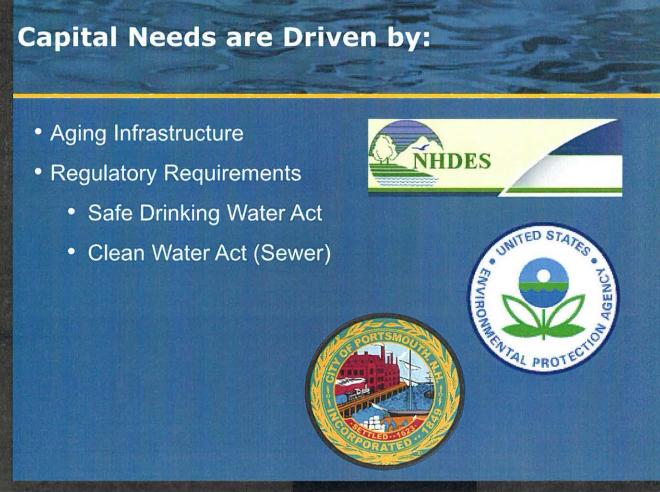




Sewer Division FY 2013 Cash Requirements







Recent Water System Improvements



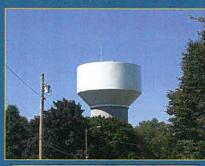
New Water Mains



Harrison Well



Madbury Water Treatment Facility



Spinney Road Tank



Water Meter Upgrade



Future Capital Improvements - Water

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

Sewer Projects Completed Since 1997 - over \$42 Million

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





Future Capital Improvement - Wastewater

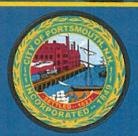
FY	Project	Budget	Funds
14-15	Fleet Street Utilities Upgrade	\$ 580,000	Bond/SRF
13-14	Peirce Island Wastewater Treatment Plant Upgrades	\$ 62,500,000	Bond/SRF
14	Pease Wastewater Treatment Plant Upgrades	\$ 3,250,000	Bond/SRF
14-19	Annual Sewer Line Replacement	\$2,250,000	Revenues
15	Maplewood Avenue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

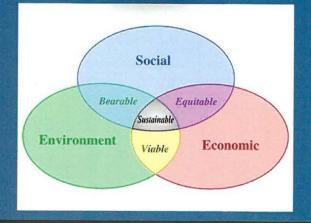
Rate Study Components Technical Evaluation of Data Capital Costs and Financing Water & Sewer System Costs Costs Financial Model Policy Factors

Rate Model Development

Takes into consideration:

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





Principles of Rate Setting

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

Principals of Rate Setting

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

Principals of Rate Setting

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

Rate Setting Process

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

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

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

Step 1: Recommended "Building Blocks" of Revenue Requirements

Contributions to Reserves

Planned Capital Improvement Projects

Existing Debt Service

Operating & Maintenance Expenses **Total Revenue Requirements**

Step 2: Cost of Service Analysis

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

Revenue Requirements Allocation Factors

Water:

- Total Volume
- Peak Demand

Sewer:

- Total Volume
- Strength of Waste

Residential

Commercial

Industrial

Outside City

Step 3: Rate Design - Pricing the Service

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

Revenue Stability

Existing Agreements

Encouraging Use

Equity

Affordability

Economic Development

Discouraging Use

Ease of Implementation



Rate Design: Current Rates – Water

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

100 cubic feet = 748 gallons

Current Water Rates

Base Charges			
Meter Size	Monthly Meter Charge		
5/8" and 3/4"	\$4.95		
1"	\$8.27		
1 1/2"	\$14.25		
2"	\$22.91		
3"	\$36.26		
4"	\$68.74		
6"	\$120.27		
8"	\$168.01		
10"	\$252.02		
	ALTERNATION OF THE STATE OF THE		
Usage Rates –	Variable Portion		

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

Rate Design: **Current Rates -**Sewer

Curren	t Sa	MAP	Dates
CULICII	LOC	WCI	Nettes

-			
Base	Cha	arae	S

Meter Size	Monthly Meter Charge		
5/8" and 3/4"	-0-		
1"	-0-		
1 1/2"	-0-		
2"	-0-		
3"	-0-		
4"	-0-		
6"	-0-		
8"	-0-		
10"	-0-		

Usage Rates - Variable Portion

Monthly Usage Rates

Tier 1: 0 - 10 Unit

All User Classes

\$9.54 per Unit

Tier 2: Over 10 Units

\$10.49 per Unit

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

Rate Design - Base Charge

What Costs to Recover

- -Meter Reading - Billing & Collection -Customer Service -Debt Service -Other
- > Higher the base charge the greater the revenue stability
- > Higher the base charge the more expensive service is for smallest user

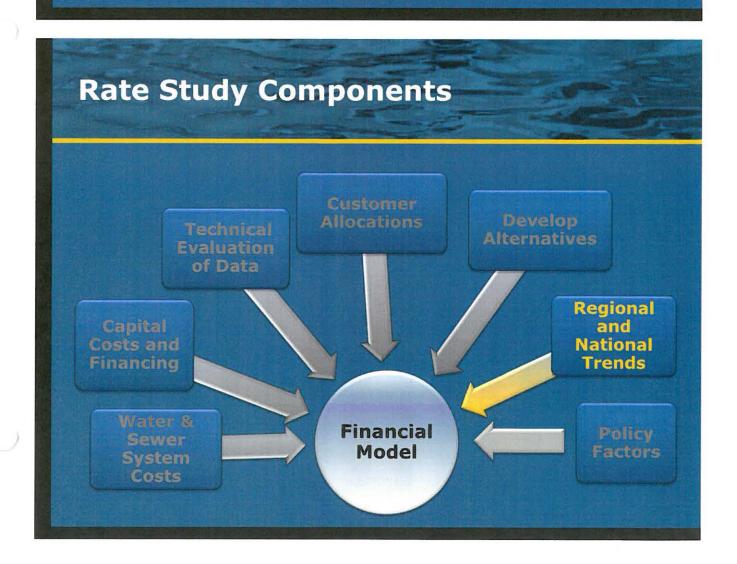
Basis for Applying the Charge

- -Account -Meter size -Equivalent Residential Unit (EDU)
 - > Basis selected should be consistent with costs recovered

Rate Design - Variable Usage Charge

Common variable usage charge structures

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

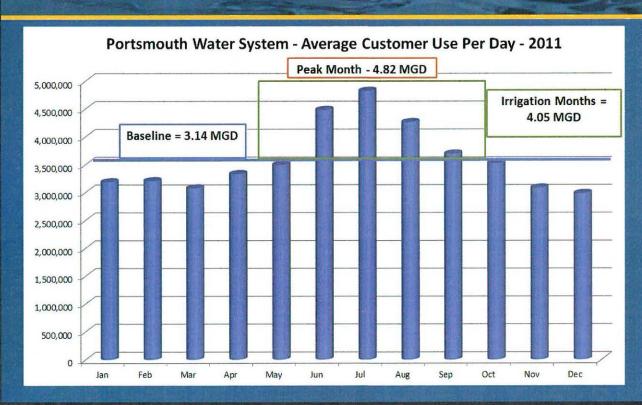


Portsmouth Compared with Regional and National Trends

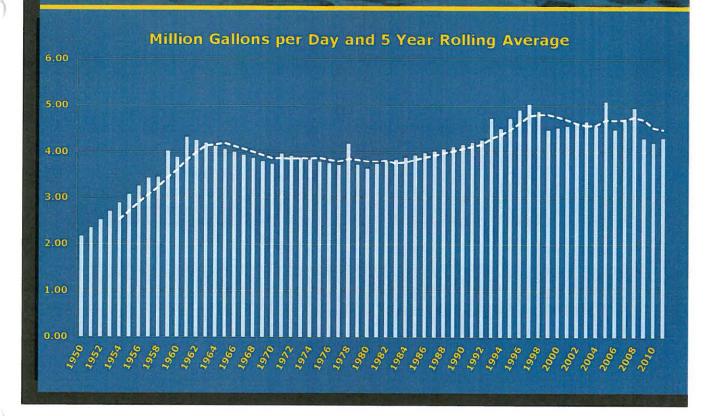
- Aging Infrastructure
- Regulatory Requirements
 - Safe Drinking Water Act
 - Clean Water Act (Sewer)
- Reduction in Billable Usage



Normal Portsmouth Usage Pattern (Million Gallons Per Day)



Portsmouth Water Demand Trends



2012 Water System Master Plan Analysis

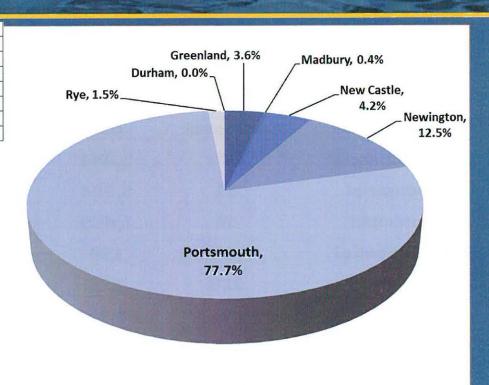
Customer Classification	Accounts	Current Average Per Account Gallons Per Day	Average Billable Units Per Month
Commercial	976	1,444	59
Industrial	81	6,904	282
Municipal	66	1,659	68
Residential	6,843	199	8
Irrigation	238	275	11
Rye and New Castle Water Districts	2	61,932	2,525

2012 Water System Master Plan Analysis

Customer Classification	Accounts	Current Average Per Account Gallons Per Day	Average Residential Usage has declined
Commercial Industrial	976 81	6,904	by 8.3% since 1999 when it was 217 Gallons per Day
Residential	6,843	199	8
Irrigation Rye and New Castle Water Districts	238	275	2,525

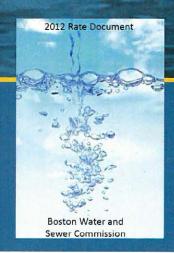
Water Use – Community Breakdown

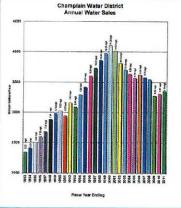
Town	Customers	
Durham	2	
Greenland	508	
Madbury	52	
New Castle	222	
Newington	398	
Portsmouth	7157	
Rye	73	



Usage Trends - Regionally

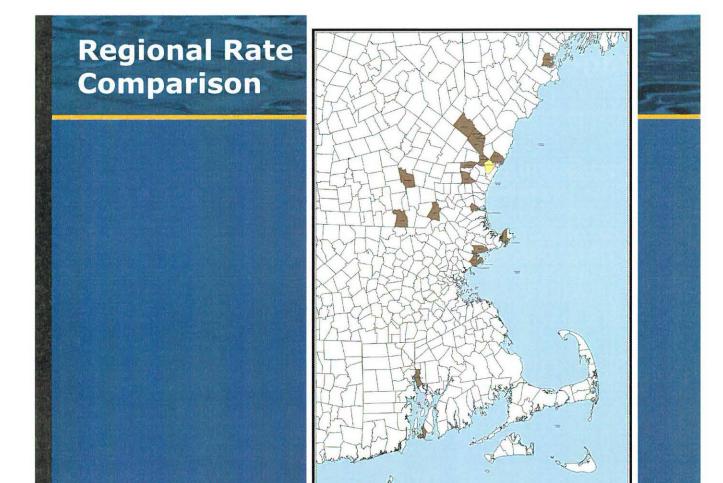
- Portsmouth, New Hampshire –
 26% Decrease from 2002 to 2011
 - Portsmouth 2012 Water & Sewer Rate Study
- Boston Water Sales -32.5% Decrease since 1985
 - Boston Water & Sewer Commission 2012 Rate Document
- Champlain Water District –
 18% Decrease from 2001 to 2010
 - Champlain Water District 2010-2011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

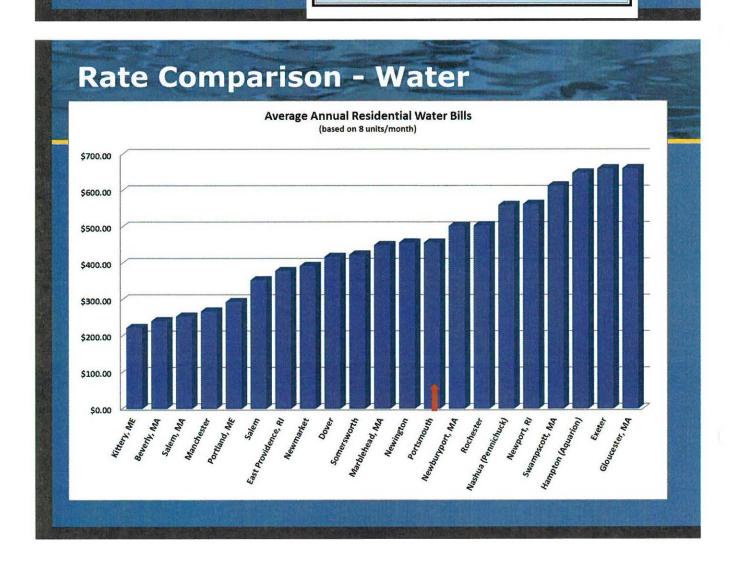


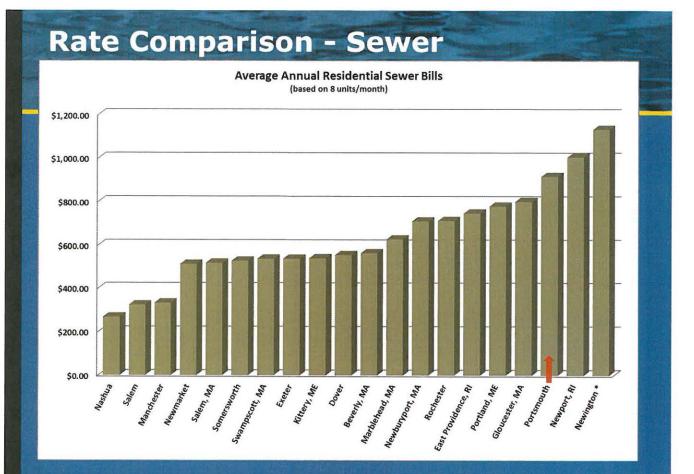


Usage Trends - Nationally

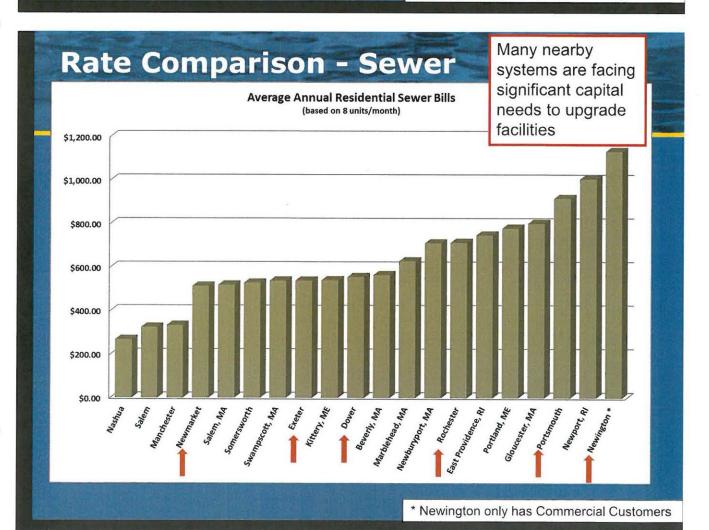
- Milwaukee, Wisconsin: 46% reduction in Residential Use since 1975
 - AWWA Streamlines, August 23, 2012
- Seattle, Washington: 30% reduction in Total Use since 1995
 - AWWA Streamlines, August 23, 2012
- Louisville, Kentucky: 20% reduction in Total Use from 1975 to 2000
 - AWWA Journal, February 2011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

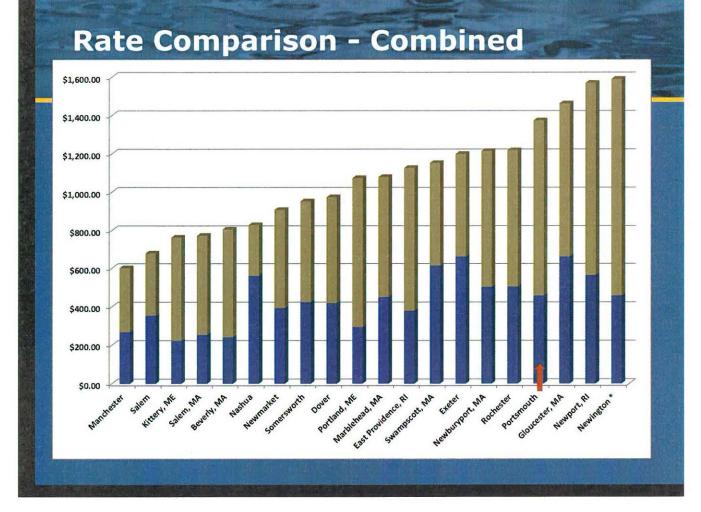












Rate Comparison - Sewer Bill Offsets

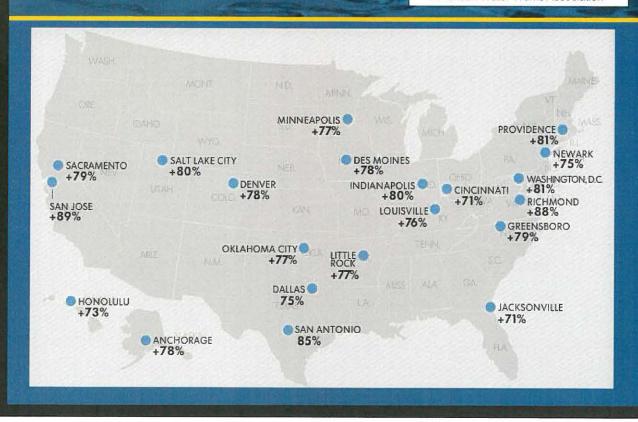
- Some Systems Utilize General Funds to offset capital and/or operating costs:
 - Peabody, MA:
 - 20% of sewer costs are paid for by the General Fund
 - · Wolfeboro, NH:
 - All sewer capital projects are financed through the General Fund (43% of overall sewer costs)

National Trends - Rates

- Overall United States Water and Sewer Rates Increased 53% from 2001 to 2009
 - Black & Veach 2009/2010 Water/Wastewater Rate Survey

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

2010 Water and Wastewater Rate Survey American Water Works Association



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

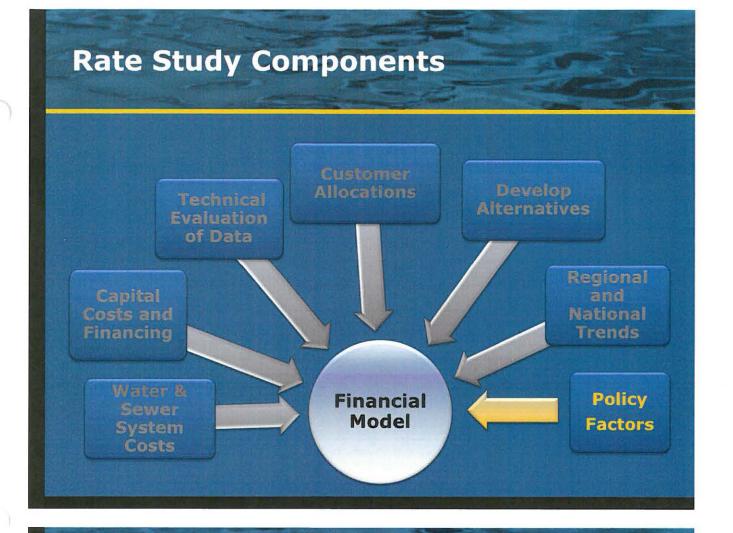
American Water Works Association



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

2010 Water and Wastewater Rate Survey American Water Works Association





Potential Policy Changes to Be Evaluated

Base Charges (Readiness to Serve)

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

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

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

84% of Revenue from Billable Units

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

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

91% of Revenue from Billable Units

Potential Policy Changes to Be Evaluated

Water and Sewer Tiers

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

Potential Policy Changes to Be Evaluated

Irrigation meter charges and policies

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

Potential Policy Changes to Be Evaluated

Multi-Family Billing

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

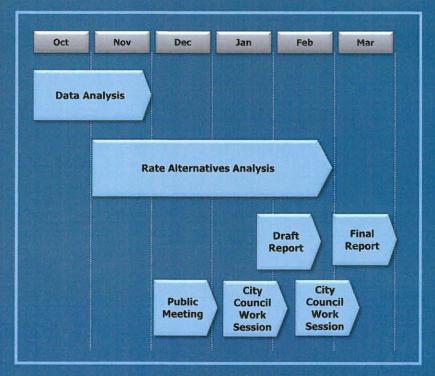
Potential Policy Changes to Be Evaluated

■ Fire Service Charges

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

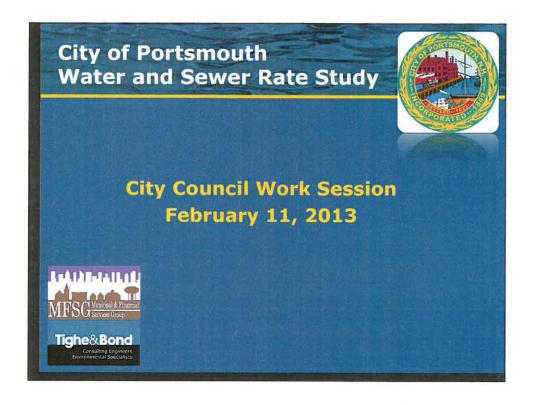
Proposed Schedule



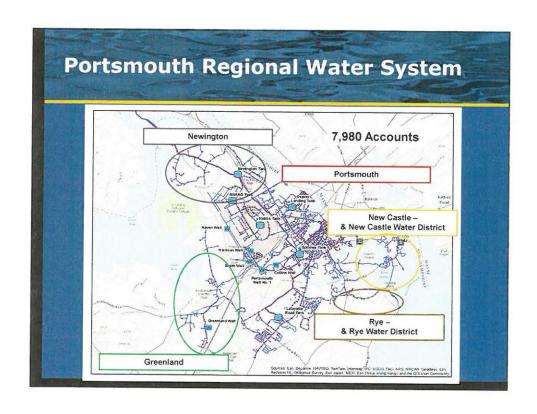


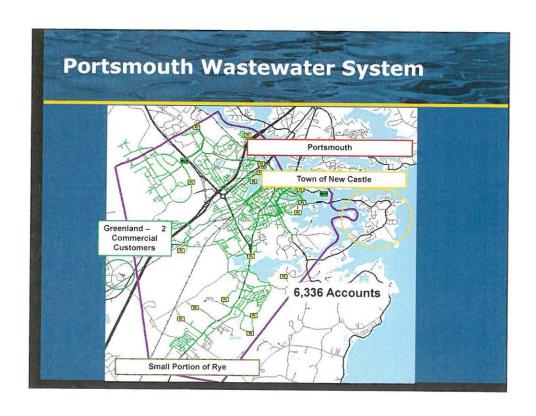
Questions and Comments





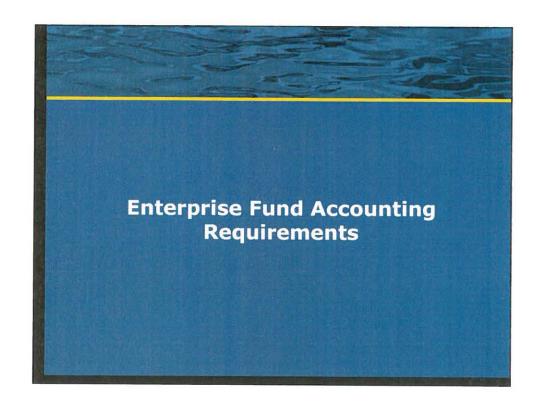
Overview of Tonight's Meeting Introduction of the Study Enterprise Fund Accounting Requirements Factors Impacting Water and Sewer Rates Rate and Fee Policy Factors Next Steps Questions & Comments





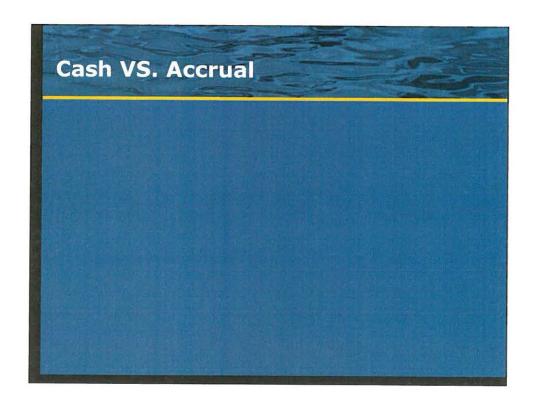
Why Update the Rate Model

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

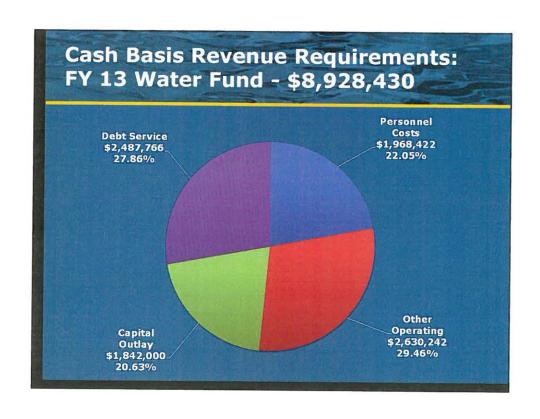


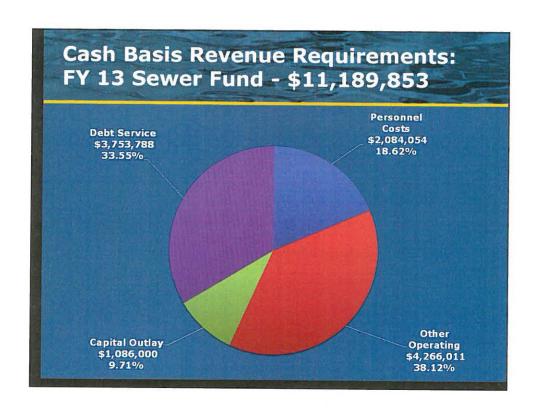
System Funding: Enterprise Funds

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



Water Fund FY13 Budget					
	Full Accrual Basis of Accounting	Cash Requirements			
Operations and Maintenance	4,334,664	4,334,664			
Madbury Property Taxes	118,000	118,000			
Equipment & Minor Capital needs	146,000	146,000			
Depreciation	1,168,763				
Interest on Debt	937,726	937,726			
Accrued Interest	A year to the control of	33,870			
Principal Debt	0	1,569,717			
OPEB Liability	23,320				
Capital Projects, Vehicle Replacement	0	1,842,000			
Total	\$6,728,473	\$8,981,977			

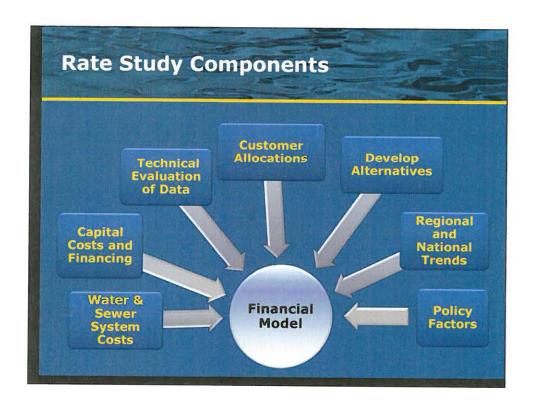


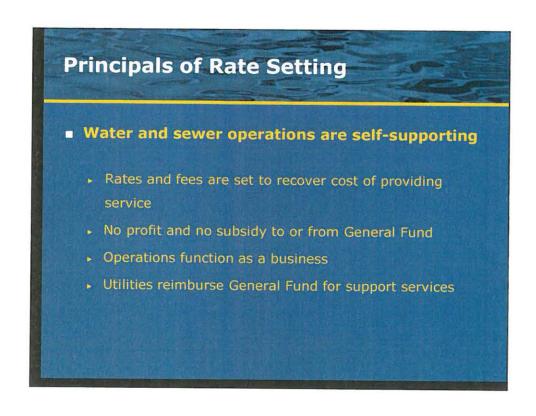


Total Control	Monthly Meter		
Meter Size	Charge	Monthly Usage Rates -	
5/8" and 3/4"	\$4.95	All User Cl	asses
1"	\$8.27	Capital Related Rate	\$2.78 per Unit
1 1/2"	\$14.25	per unit billed First 10 units billed	
2″ 3″	\$22.91	per month	\$1.37 per Unit
3" 4"	\$36.26	Tier 1: 0 - 10 Units	\$4.15 per Unit
6"	\$68.74 \$120.27		7 par ann
8"	\$168.01	Control Colonial Colo	
10"	\$252.02	Capital Related Rate	\$2.78 per Unit
		Over 10 units billed per month	\$2.22 per Unit
CF = cubic fee		Tier 2: Over 10 Units	\$5.00 per Unit
1 CF = 7.48 g		Irrigation	on
CCF = 100 cu 1 Unit = 100 c		Capital Related Rate per unit billed	\$2.78 per Unit
100 cubic feet	= 748 gallons	Over 10 units billed per month	\$2.22 per Unit
		All Usage	\$5.00 per Unit

Meter Size	Monthly Meter Charge	Monthly Usage Rates -	- Variable Port
5/8" and 3/4"	\$ -	All User Cl	asses
1"	\$ -	Capital Related Rate	\$4.00 per Uni
1 1/2"	\$ -	per unit billed First 10 units billed	
2" 3"	\$ -	per month	\$5.54 per Un
4"	\$ -	Tier 1: 0 - 10 Units	\$9.54 per Un
6"	\$ - \$ -	200	
8"	\$ -	Capital Related Rate	
10"	\$ -	per unit billed	\$4.00 per Uni
		Over 10 units billed per month	\$6.49 per Uni
CF = cubic fee	et,	Tier 2: Over 10 Units	\$10.49 per U
1 CF = 7.48 g CCF = 100 cu 1 Unit = 100 d 100 cubic feet	bic feet		

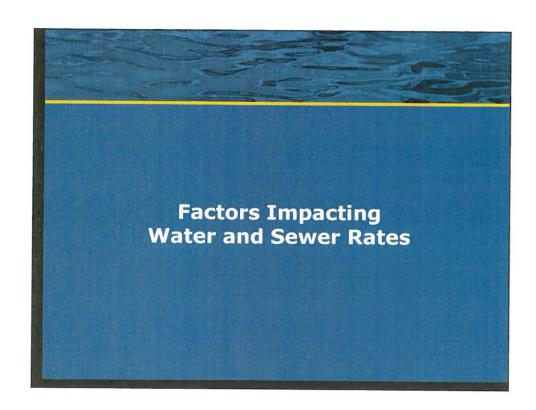
Municipal Financial Services Group Specialized Financial and Management Consulting Practice Focus on Municipal and Environmental Infrastructure Fificient Delivery of Public Sector Services National Practice Since 1976 Clients Range from Large (New York, Washington, DC, Cleveland, San Francisco) to Very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



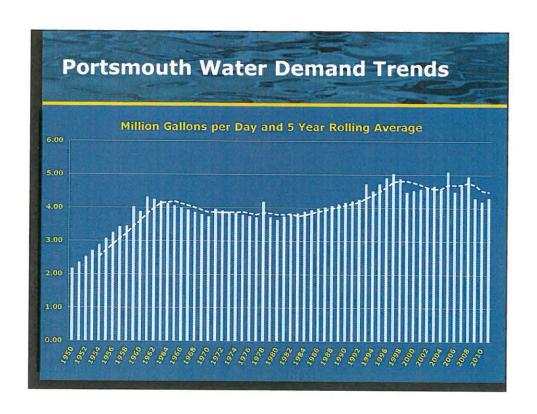


Principals of Rate Setting

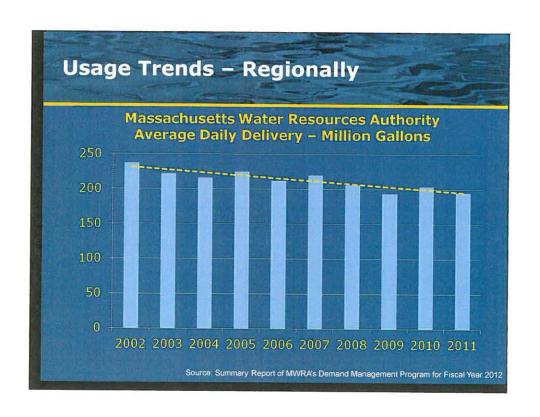
- Water and sewer rates are user fees rather than taxes and therefore are designed to charge customers based on their use of the service.
 - Should be cost based
 - Cannot be arbitrary
- Water and sewer are set on a zero sum basis
 - Reductions in revenues due to decreased usage, rate structure changes or other factors result in the need for rate increases

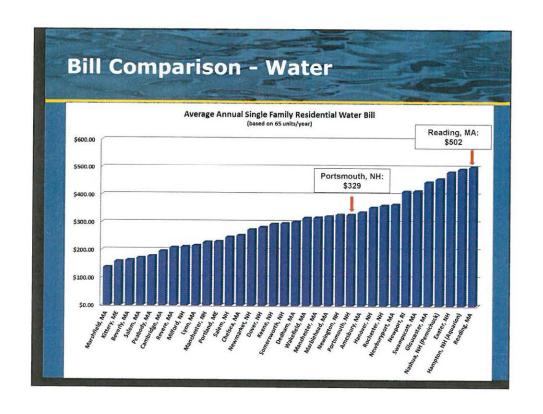


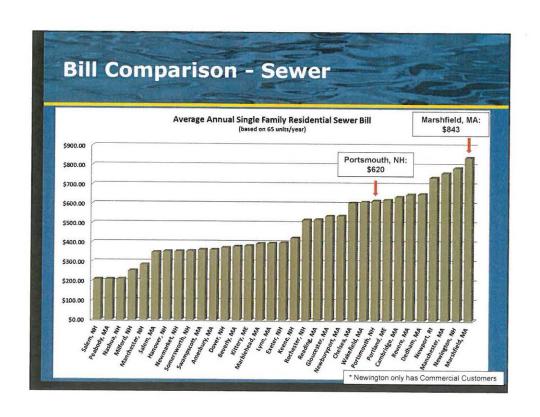


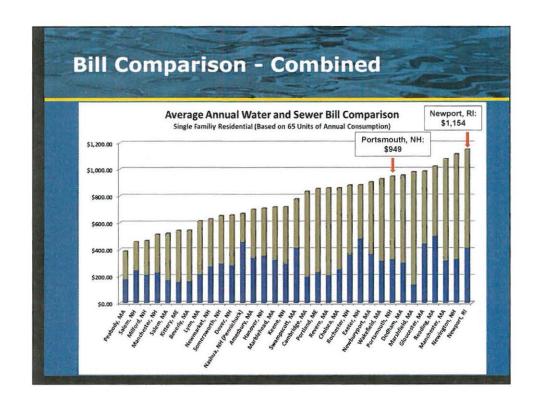


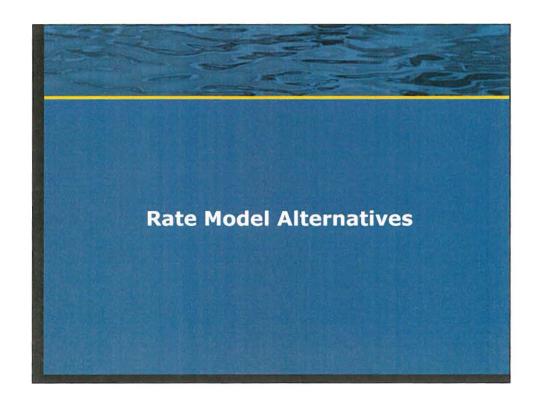
Portsmouth Water Demand Trends Factors Contributing to Declining Demand Water fixture change-outs Fewer people per household Economic conditions "Going-Green" conservation ethic Response to rate increases





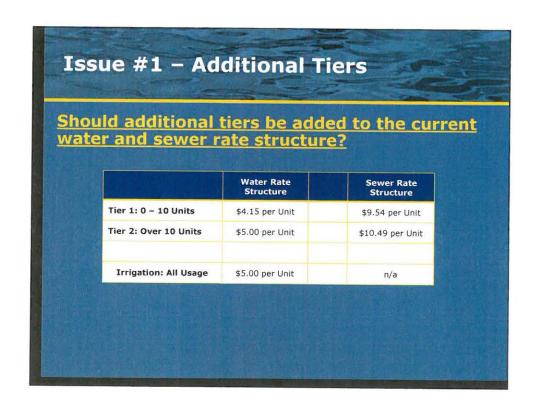






Policy Issues

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



Issue #1 - Additional Tiers

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

Basis for Recommendation:

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

Recommended Action:

Include a tier to aide the small users of the system

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

Issue #1 In		We stown		ITION	alle	org -
Sample Total W	ater Bill	Impact (Including Mo	onthly Meter	Charge)	
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #1 FY 13	% Increase	\$ Increase
Single Family Residential	5/8"	2	\$13.25	\$11.89	-10.3%	(\$1.36)
Single Family Residential	5/8"	5	\$25.70	\$24.59	-4.3%	(\$1.11)
Single Family Residential	1"	25	\$124.77	\$125.30	0.4%	\$0.53
Non-Single Family Residential	3/4"	30	\$146.45	\$147.39	0.6%	\$0.94
Non-Single Family Residential	3"	400	\$2,027.76	\$2,058.76	1.5%	\$31.00
Irrigation Account	3/4"	6	\$34.95	\$35.44	1.4%	\$0.49
MICHELAGORICA	San	nple Sewe	r Bill Impac			Total S
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #1 FY 13	% Increase	\$ Increase
Single Family Residential	5/8"	2	\$19.08	\$13.54	-29.0%	(\$5.54)
Single Family Residential	5/8"	5	\$47.70	\$43.25	-9.3%	(\$4.45)
Single Family Residential	1"	25	\$252.75	\$255.40	1.0%	\$2.65
Non-Single Family Residential	3/4"	30	\$305.20	\$309.61	1.4%	\$4.41
Non-Single Family Residential	3"	400	\$4,186.50	\$4,321.45	3.2%	\$134.95

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

Issue #2 - Base Charges (Monthly Meter Charge)

Are Current Base Charges Appropriate?

Basis for Recommendation:

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

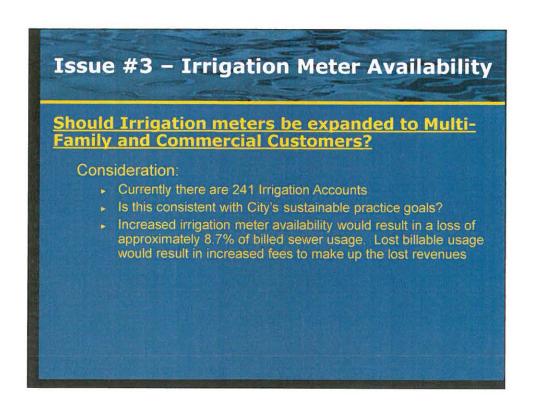
Recommended Action:

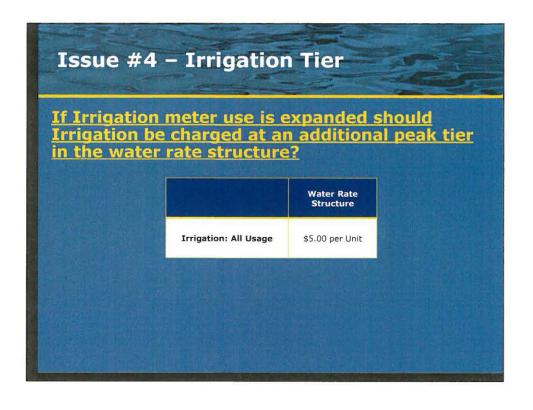
Increase percentage of revenue collected from base charges over time

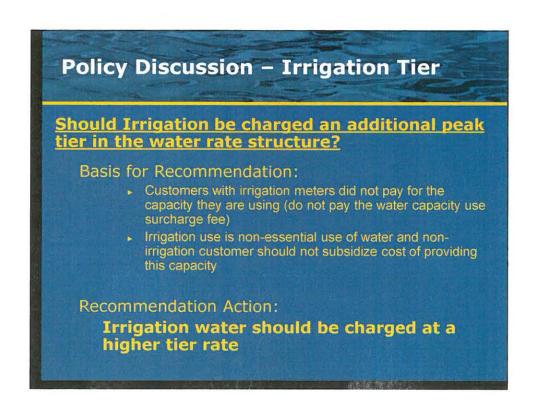
Issue #2 Results - Base Charges (Monthly Meter Charge)

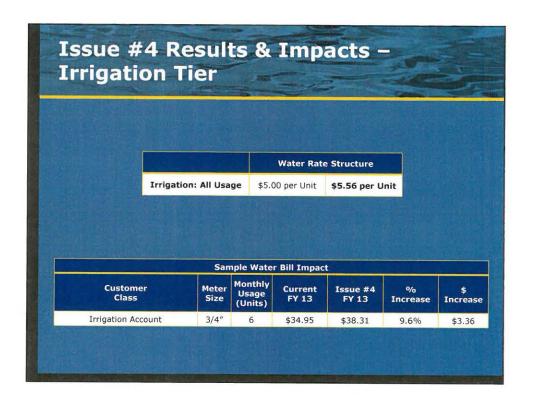
	Water Rate	Structure	Sewer Rate	e Structure	
Meter Size	Current Monthly Meter Charge (8.5% of Revenues)	Charge	Current Monthly Meter Charge (0% of Revenues)	Monthly Meter Charge (10% of Revenues	
5/8" and 3/4"	\$4.95	\$8.54	\$ -	\$10.8	
1"	\$8.27	\$14.27	\$ -	\$18.1	
1 1/2"	\$14.25	\$24.60	\$ -	\$31.3	
2"	\$22.91	\$39.54	\$ -	\$50.3	
3″	\$36.26	\$62.59	\$ -	\$79.6	
4"	\$68.74	\$118.65	\$ -	\$151.0	
6"	\$120.27	\$207.59	\$ -	\$264.2	
8"	\$168.01	\$289.99	\$ -	\$369.1	
10"	\$252.02	\$434.99	\$ -	\$553.6	

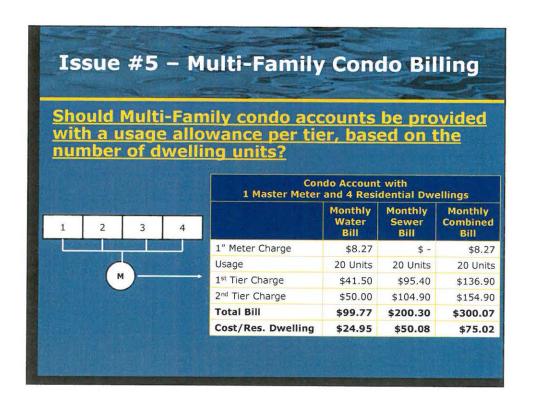
(Monthly Me	eter	Cha	arae)		Calmark P				
			(Monthly Meter Charge)						
The second secon									
Sample Water Bill Impact (Including Monthly Meter Charge)									
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #2 FY 13	% Increase	\$ Increase			
Single Family Residential	5/8"	2	\$13.25	\$16.84	27.1%	\$3.59			
Single Family Residential	5/8"	5	\$25.70	\$29.29	14.0%	\$3.59			
Single Family Residential	1"	25	\$124.77	\$130.77	4.8%	\$6.00			
Non-Single Family Residential	3/4"	30	\$146.45	\$150.04	2.5%	\$3.59			
Non-Single Family Residential	3"	400	\$2,027.76	\$2,054.09	1.3%	\$26.33			
Irrigation Account	3/4"	6	\$34.95	\$38.54	10.3%	\$3.59			
Sample Sewe	er Bill In	pact (Inc	luding Mont	hly Meter Ch	arge)	DIAM			
Customer Class	Meter Size	Monthly Usage (Units)	Current FY 13	Issue #2 FY 13	% Increase	\$ Increase			
Single Family Residential	5/8"	2	\$19.08	\$29.95	57.0%	\$10.87			
Single Family Residential	5/8"	.5	\$47.70	\$58.57	22.8%	\$10.87			
Single Family Residential	1"	25	\$252.75	\$270.92	7.2%	\$18.17			
Non-Single Family Residential	3/4"	30	\$305.20	\$316.07	3.6%	\$10.87			
Non-Single Family Residential	3"	400	\$4,186.50	\$4,266.16	1.9%	\$79.66			











Issue #5 - Multi-Family Condo Billing

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

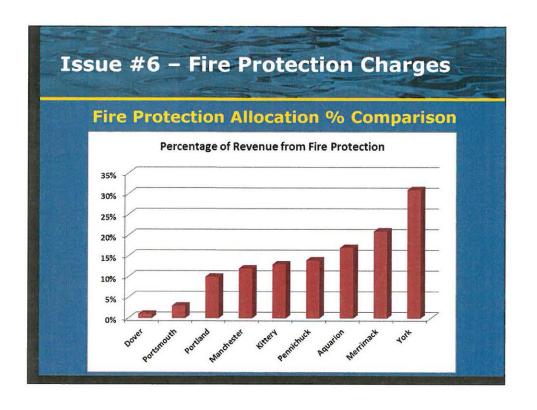
Basis for Recommendation:

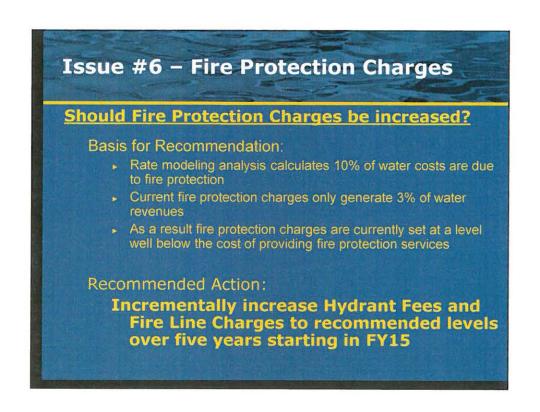
- Implementing average use per dwelling unit would greatly increase administrative costs
- Implementation would shift usage to lower tiers charge, in turn decreasing overall revenues resulting in necessary higher rates
- True equity would require individual meters which is currently allowed

Recommended Action:

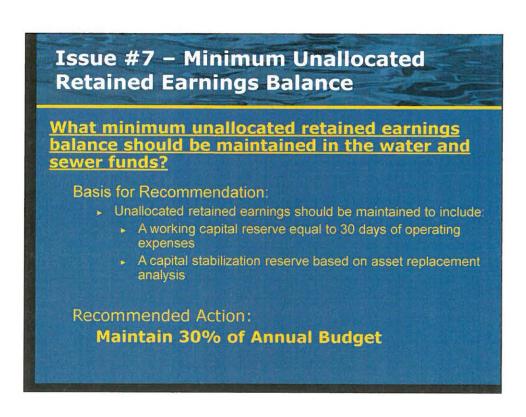
No implementation recommended - No action required

Issue #6 – Fire Protection Charges Should Fire Protection Charges be increased? Public Fire Protection Current Annual Hydrant Fee \$100 **Private Fire Protection** Monthly Charge per Line Size 1" \$2.55 1 1/2" \$3.82 2" \$5.09 2 1/2" \$7.64 3" \$12.22 4" \$19.35 5" \$31.57 6" \$38.69 8" \$71.28 10" \$107.93 12" \$162.88

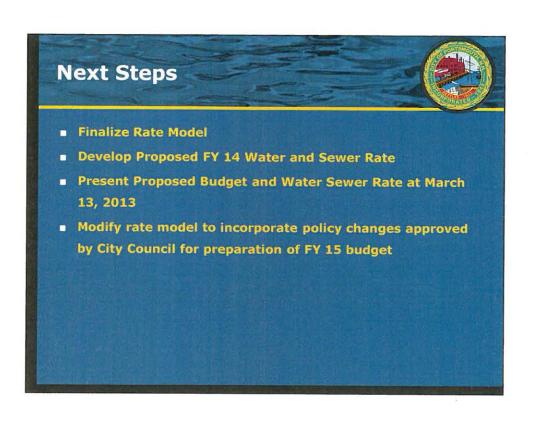


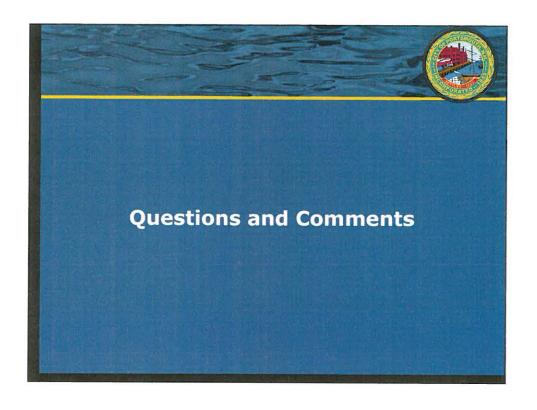


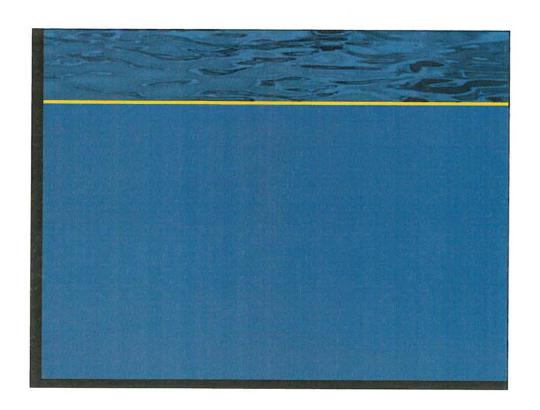
Protection Ch	arges	23/4/975
		The same of the sa
Public Fire Protection	Current	Recommended FY 15
Annual Hydrant Fee	\$100	\$20
Private Fire Protection	Current	Recommended FY 15
Monthly Charge per Line Size		1113
1"	\$2.55	\$2.5
1 1/2"	\$3.82	\$3.8
2"	\$5.09	\$5.0
2 1/2"	\$7.64	\$7.6
3"	\$12.22	\$12.2
4"	\$19.35	\$19.4
5"	\$31.57	\$32.3
6"	\$38.69	\$42.3
8"	\$71.28	\$81.3
10"	\$107.93	\$130.0
12"	\$162.88	\$200.9
Annual Collected Revenues	Current	Recommended FY 15
Public Fire Protection	\$104,000	\$208,00
Private Fire Protection	\$187,787	\$211,95
Total Fire Services	\$291,787	\$419,95

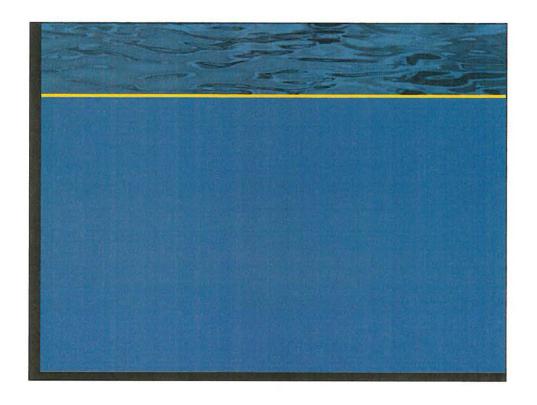


	ISSUE	TOPIC	RECOMMENDED ACTION		
	Issue #1	Additional Tiers	Include a tier to aide the small users of the system		
	Issue #2	Base Charges (Monthly Meter Charge)	Increase percentage of revenue collected from base charges		
	Issue #3	Irrigation Meter Availability			
9	Issue #4	Irrigation Tiers	Dependent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





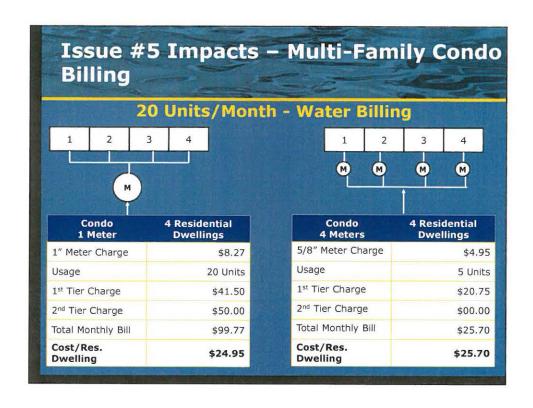


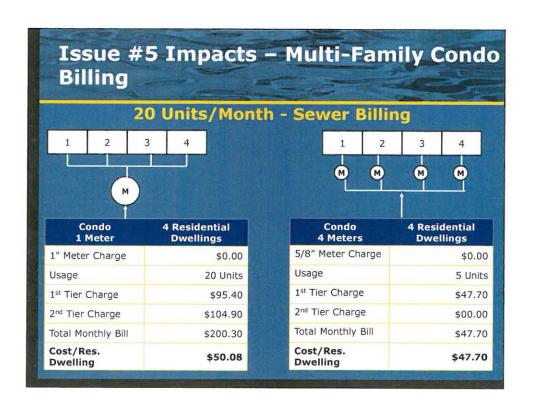


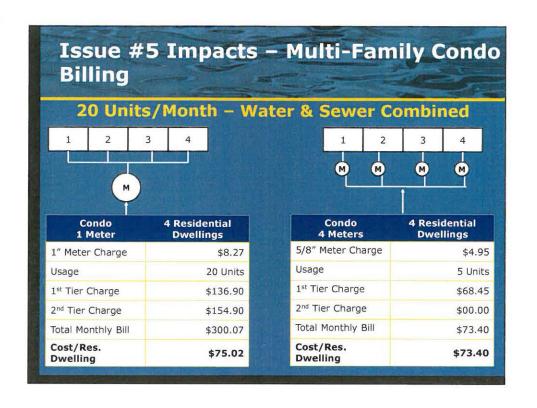
Issue #5 - Multi-Family Condo Billing

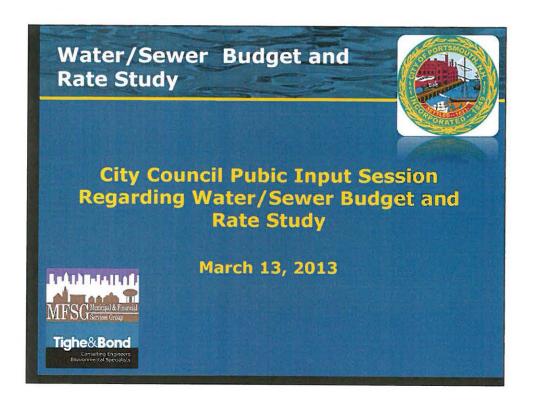
If Multi-Family Condo billing is implemented:

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

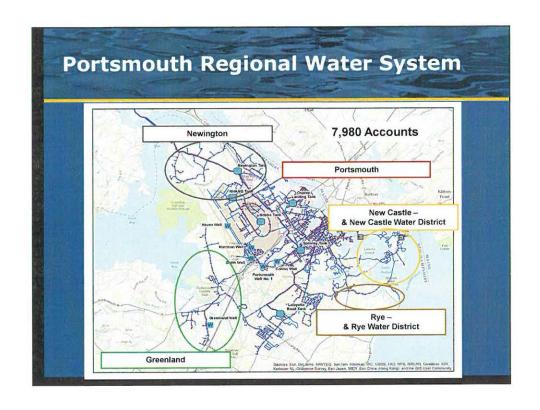


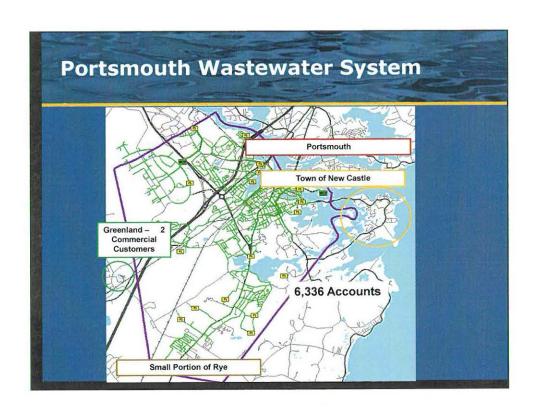






Overview of Tonight's Meeting Introduction Water and Sewer System Overview Enterprise Funds Rate Model Study Overview Goal of Rate Study and Purpose of Rate Model Proposed Water and Sewer Budgets Recommended Water and Sewer Enterprise Fund Management Plan Proposed FY 14 Water Rate Proposed FY 14 Sewer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



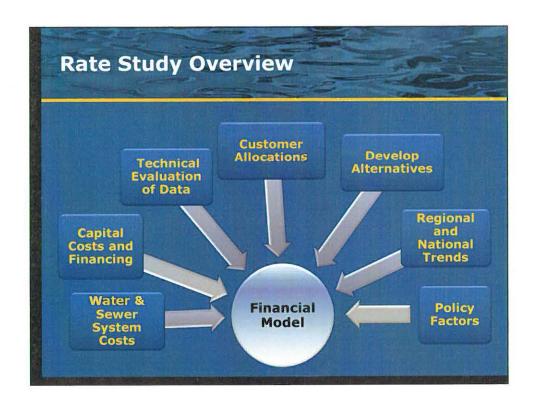


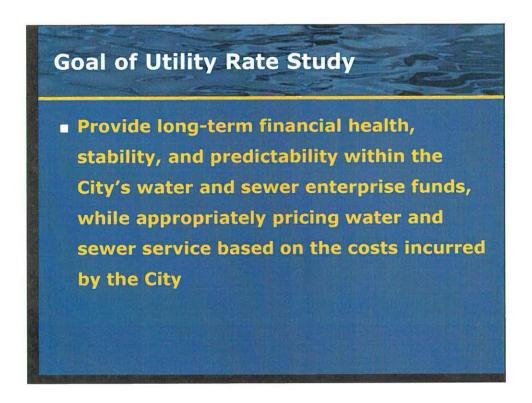
System Funding: Enterprise Funds

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

Municipal Financial Services Group

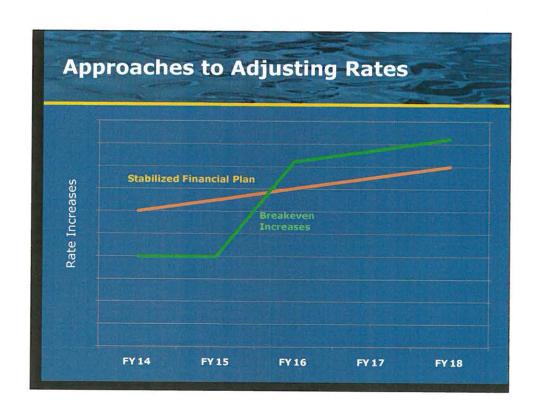
- Specialized Financial and Management Consulting Practice
 - ▶ Focus on Municipal and Environmental Infrastructure
 - Efficient Delivery of Public Sector Services
- National Practice Since 1976
- Clients Range from Large (New York, Washington, DC, Cleveland, San Francisco) to Very Small (Prudhoe Bay)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

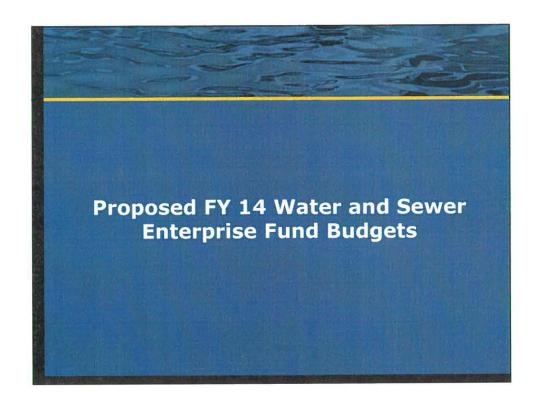




Purpose of Rate Model

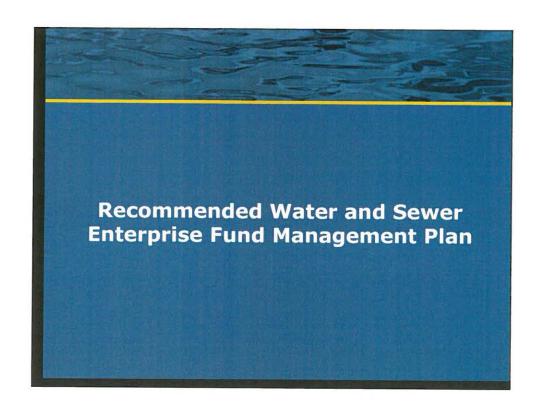
- The rate model serves as the key tool to assist in long-term planning:
 - Allowing for prudent financial planning which results in predictable rate increases
 - Allowing for funding of significant capital projects
 - Allowing for proactive management of the systems which results in lowest rates over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

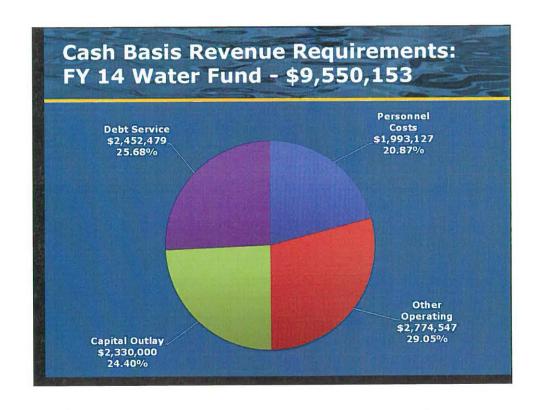


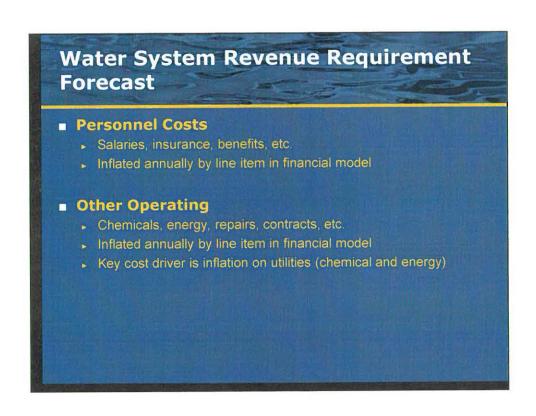


Proposed Water Fund FY14 Budget					
	Full Accrual Basis of Accounting	Cash Requirements			
Operations and Maintenance	4,523,674	4,523,674			
Property Taxes	118,000	118,000			
Equipment & Minor Capital needs	126,000	126,000			
Depreciation	1,582,924				
Interest on Debt	793,427	793,427			
Accrued Interest		93,723			
Principal Debt		1,565,329			
OPEB Liability	33,320				
Capital Projects, Vehicle Replacement		2,330,000			
Total	\$7,177,345	\$9,550,153			

Proposed Sewer Fund FY14 Budget					
	Full Accrual Basis of Accounting	Cash Requirements			
Operations and Maintenance	6,277,029	6,277,029			
Permit Expenses/Legal Fees	291,000	291,000			
Equipment & Minor Capital needs	216,300	216,300			
Depreciation	1,542,718				
Interest on Debt	1,609,074	1,609,074			
Accrued Interest		(7,134)			
Principal Debt		2,915,799			
OPEB Liability	21,791				
Capital Projects, Vehicle Replacement		936,000			
Total	\$9,957,912	\$12,238,068			







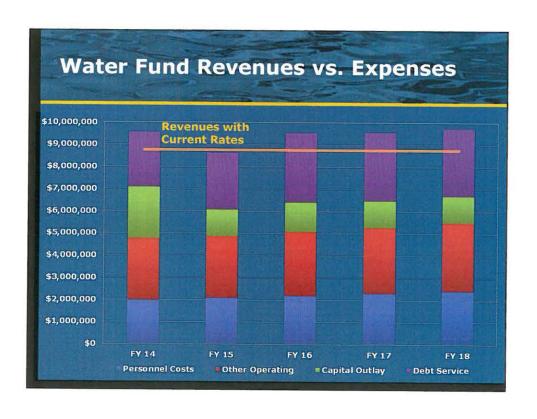
Water System Revenue Requirement Forecast

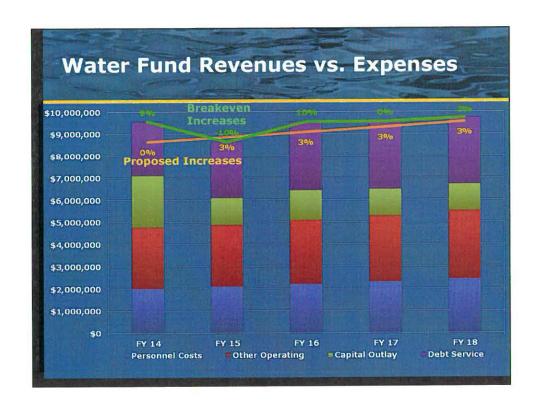
Capital Outlay

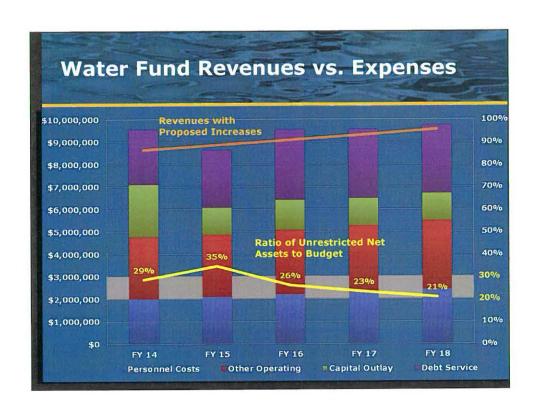
- Cash funded capital projects (waterline and tank replacement)
- Forecast based on Capital Improvements Plan
- Key cost driver is the magnitude of capital projects

Debt Service

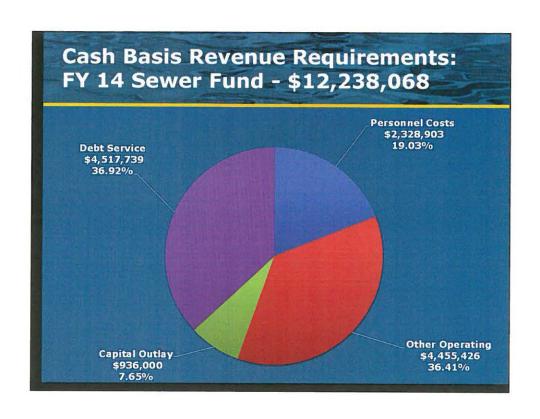
- Principal and interest on current and future loans
- Forecast based on Capital Improvements Plan
- Key cost driver is the magnitude of capital projects







	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Proposed Increases	ije.	0.00%	3.00%	3.00%	3.00%	3.00%
End of Year Modified Unrestricted Net Assets	\$3,472,714	\$2,562,864	\$2,785,212	\$2,331,672	\$2,084,190	\$1,906,00
% of Annual Budget (Target 20 - 30%)	41%	29%	35%	26%	23%	21%



Sewer System Revenue Requirement Forecast

Personnel Costs

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

Other Operating

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

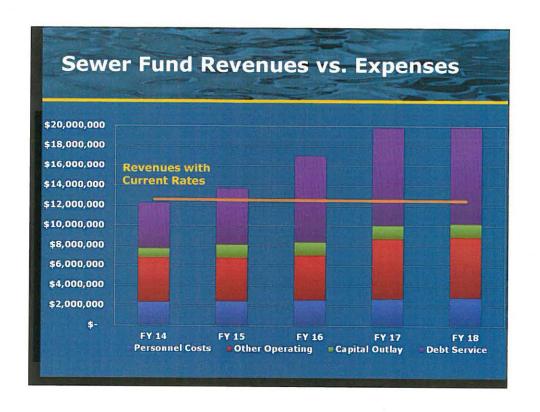
Sewer System Revenue Requirement Forecast

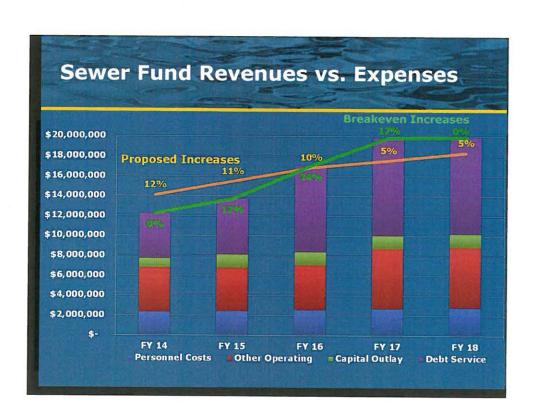
Capital Outlay

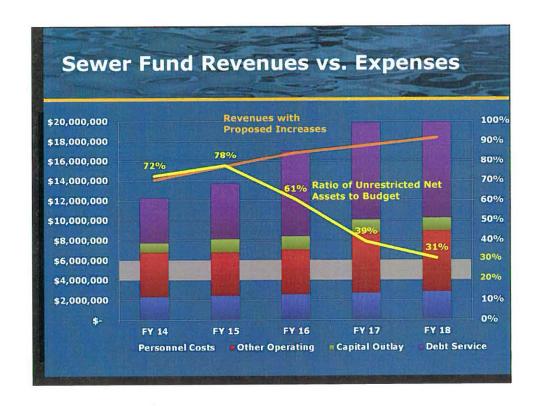
- Cash funded capital projects (sewer line replacements)
- ▶ Forecast based on Capital Improvements Plan
- ▶ Key cost driver is magnitude of capital projects

Debt Service

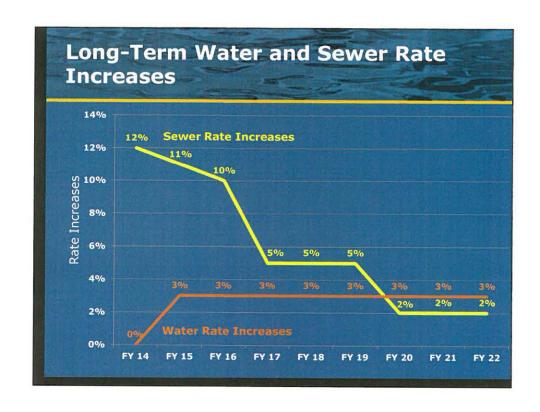
- Principal and interest on current and future loans
- Forecast based on Capital Improvements Plan
- Key cost driver is magnitude of capital projects (WWTP upgrades - \$62.5 million)

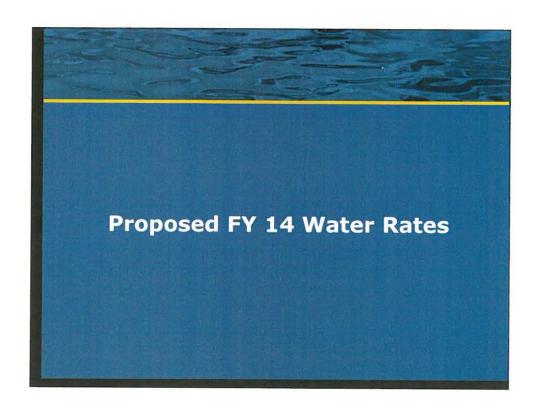


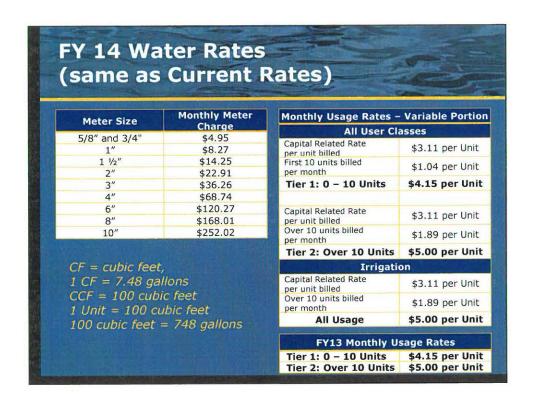


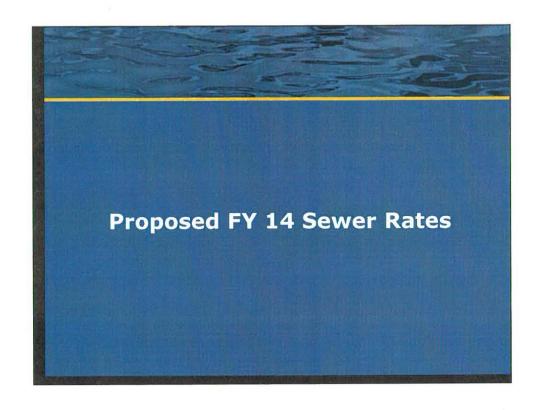


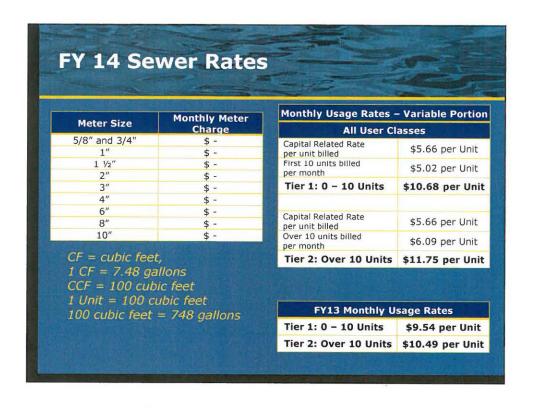
7 7 34 34	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Proposed Increases		12.00%	11.00%	10.00%	5.00%	5.00%
End of Year Modified Unrestricted Net Assets	\$6,311,969	\$8,146,795	\$9,896,162	\$9,723,018	\$7,441,977	\$5,890,19
% of Annual Budget (Target 20 - 30%)	59%	72%	78%	61%	39%	31%

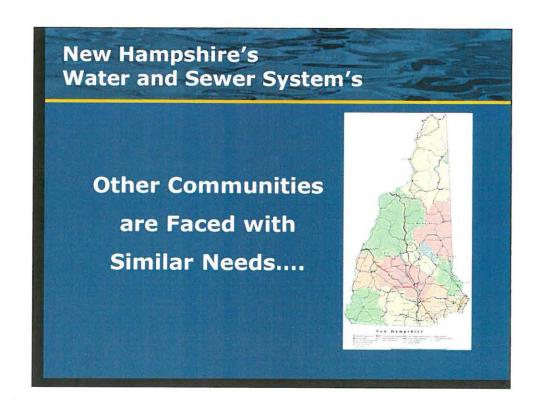


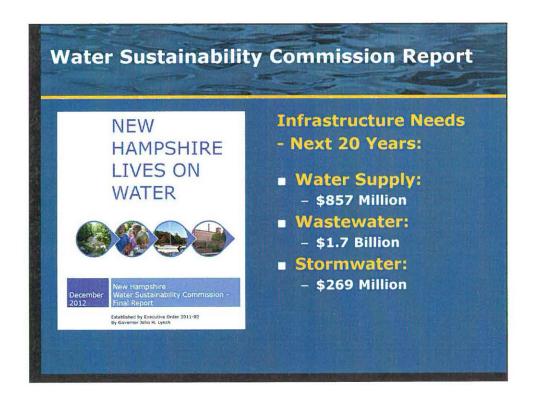


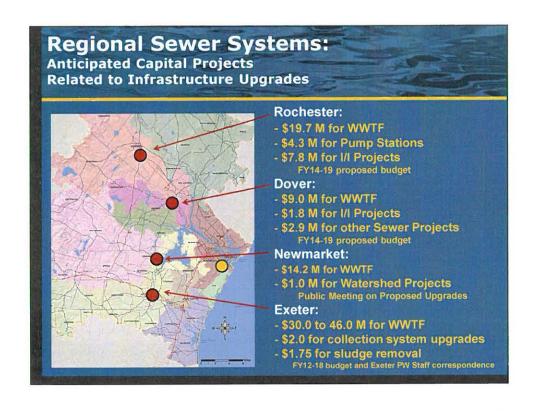




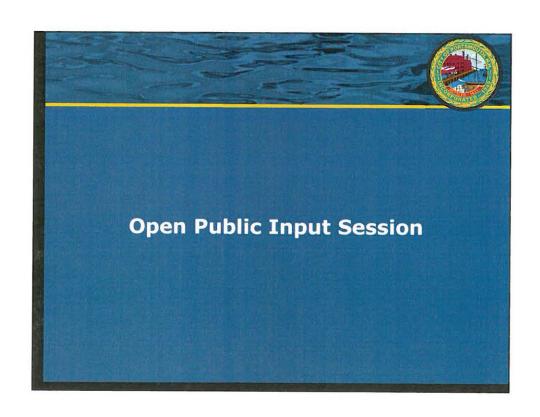








Next Steps Finalize Water and Sewer Budgets Finalize FY 14 Water and Sewer Rates Hold Council Work Session Fall of 2013 to review Rate Model Policy Issues Modify rate model to incorporate policy changes approved by City Council for preparation of FY 15 budget



Water and Sewer FY 2014 Budget Work-Session

April 16, 2013



Overview of Tonight's Meeting

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

Rate Model Study

December 4, 2012 Rate Study Model 101 Public Library

February 11, 2013 City Council Rate Study Meeting

March 13, 2013 Public Input Session Rate Study





Goal of Utility Rate Study

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

Rate Model Study

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

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



Revenue Requirement Forecast

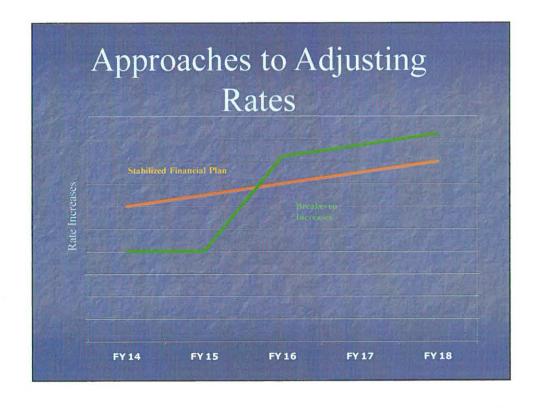
Personnel Costs

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

Other Operating

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

Revenue Requirement Forecast Capital Outlay Cash funded capital projects Forecast based on Capital Improvements Plan Key cost driver is the magnitude of capital projects Debt Service Principal and interest on current and future loans Forecast based on Capital Improvements Plan Key cost driver is the magnitude of capital projects



Rate Stabilization Reserve Policy

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

Enterprise Funds

System Funding: Enterprise Funds

Enterprise Funds Account for Operations
That are Financed and Operated in a
Manner Similar to Private Business

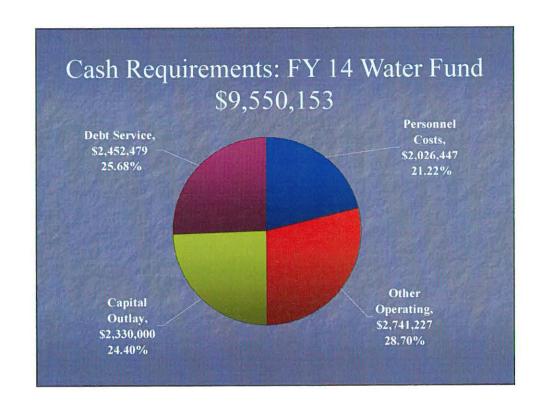
Must have Fees and or Charges Sufficient Enough to Cover the Cost of Providing Goods and Services, Including Capital costs (i.e. Depreciation and Debt Service)

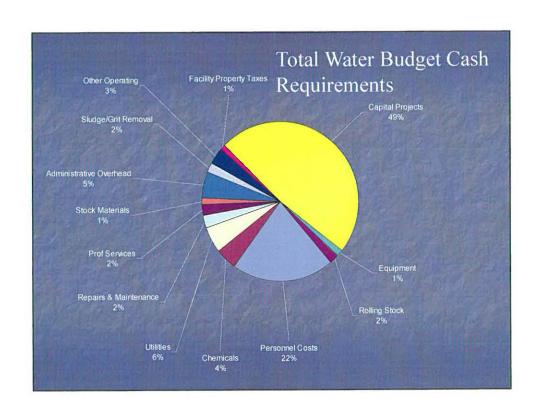
Note: Property Taxes do not Subsidize the Water and Sewer Funds

Water and Sewer Positions- Full Time Deputy City Manage Deputy PW Director **Position Summary** Deputy PW Director Engineer Project Manager Envir Planner/Sustainability Coor. Envir Compliance Coordinator Engineering Technician Health Inspector GIS Coordinator Schedule Add Envir. Compliance Coordinator Add Water/Sewer Meter Foreman Chief Plant Operator Asst Chief Plant Operator Water Foreman Sewer Foreman Add Billing Clerk Add 0.2 FTE Project Clerk Sewer Foreman Chemist Plant Operator 2 Plant Operator 1 Equipment Operator II Equipment Operator I Utility Mechanic Meter Reader Truck Driver 1 Laborer Eliminate Engineering Technician Elimination of 1 CAD Tech Laborer Water/Sewer Billing Meter Foreman Billing Clerk PIWWTP Project Clerk Net Change 1.2 Positions Secretary Total

Proposed FY 14 Water Fund Budget

Proposed FY14 V	Vater Bu	dget
	Full Accrual Basis of Accounting	Cash Requirements
Operations and Maintenance	4,523,674	4,523,674
Property Taxes	118,000	118,000
Equipment & Minor Capital needs	126,000	126,000
Depreciation	1,582,924	
Interest on Debt	793,427	793,427
Accrued Interest		93,723
Principal Debt	With the second	1,565,329
OPEB Liability	33,320	
Capital Projects, Vehicle Replacement		2,330,000
Total	\$7,177,345	\$9,550,153

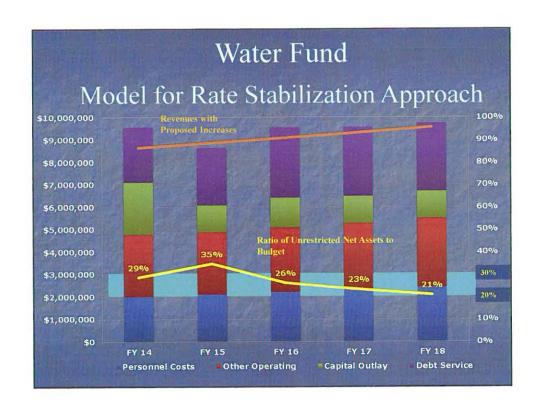


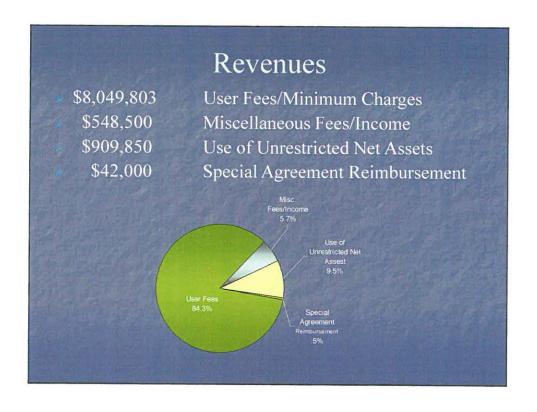


FY 14 W	ater Fund Bu	dget
	ator rana Da	
		0/ -5 T-4-1
	Proposed Budget	% of Total Budget
	1 Toposed Budget	Dudget
Personnel Costs	\$2.026,447	21.2%
Chemicals	\$422.015	4.4%
Utilities	\$490.051	5.1%
Repairs & Maintenance	\$236,805	2.5%
Prof Services	\$217,712	2.3%
Stock Materials	\$122,400	1.3%
Administrative Overhead	\$510,534	5.3%
Sludge/Grit Removal	\$200,000	2.1%
Other Operating	\$297,710	3.1%
Facility Property Taxes	\$118,000	1.2%
Capital Projects	\$4,592,479	48.1%
Equipment	\$126,000	1.3%
Rolling Stock	\$190,000	2.0%
Total Budget	\$9,550,153	100.0%

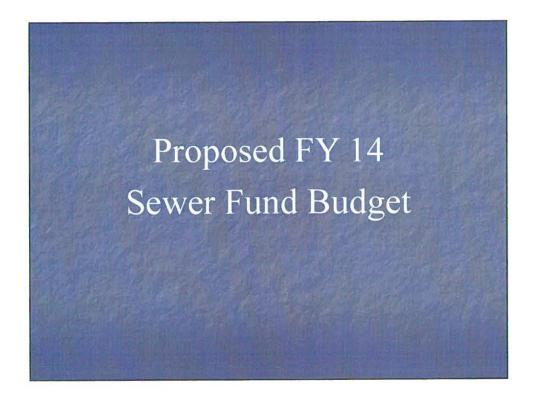
Key Operational Budget Changes Sludge and Grit Removal \$100,000 Chemicals \$103,415 Health Insurance \$44,612 Retirement \$23,018

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

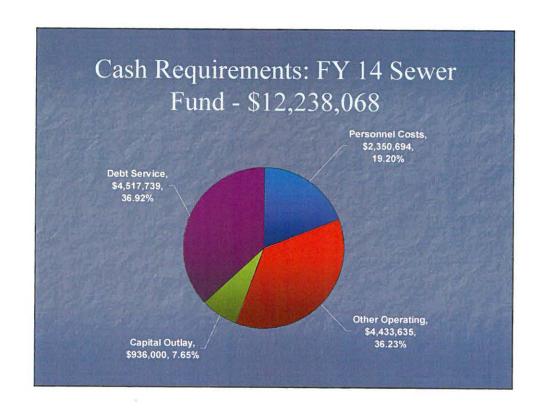


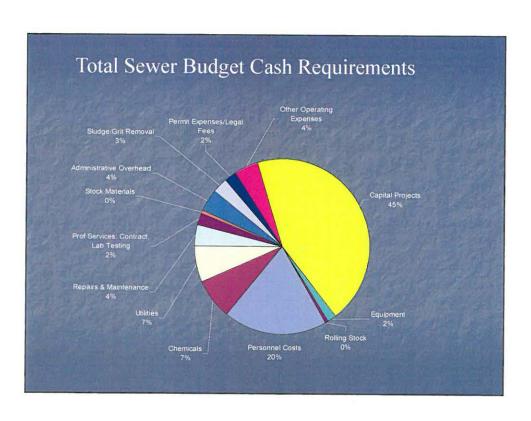


FY14 Proposed Water	
No Rate Change from FY 13	FY14 Proposed (per unit)
First Tier Rate (10 units or less per month)	
Capital Related Rate, per unit billed	\$3.11
First 10 units billed per month	\$1.04
Total First Tier Rate	\$4.15
Second Tier Rate (over 10 units per month)	
Capital Related Rate, per unit billed	\$3.11
Over 10 units billed per month	\$1.89
Fotal Second Tier Rate	\$5.00
Irrigation Meter Rate (all units billed)	
Capital Related Rate, per unit billed	\$3.11
Over 10 units billed per month	\$1.89
Total Irrigation Meter Rate	\$5.00



	Full Accrual Basis of Accounting	Cash Requirements
Operations and Maintenance	6,277,029	6,277,02
Property Taxes	291,000	291.00
Equipment & Minor Capital needs	216,300	216,30
Depreciation	1,542,718	
Interest on Debt	1,609,074	1,609,07
Accrued Interest		(7,134
Principal Debt		2,915,79
OPEB Liability	21,791	
Capital Projects, Vehicle Replacement		936,00
Total	\$9,957,912	\$12,238,06

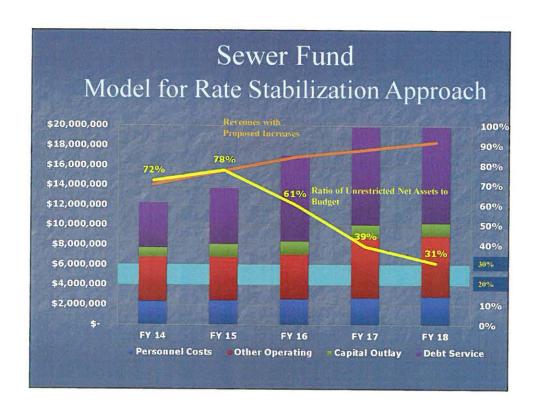




FY 14 Sewer Fund Budget					
	Proposed Budget	% of Total Budget			
Personnel Costs	\$2.350,694	19.2%			
Chemicals	\$906,891	7.4%			
Utilities	\$831,108	6.8%			
Repairs & Maintenance	\$462,645	3.8%			
Prof Services: Contract, Lab Testing	\$292,209	2.4%			
Stock Materials	\$53.850	0.4%			
Administrative Overhead	\$510,534	4.2%			
Sludge/Grit Removal	\$327,500	2.7%			
Permit Expenses/Legal Fees	\$291,000	2.4%			
Other Operating Expenses	\$541,598	4.4%			
Capital Projects	\$5,397,739	44.1%			
Equipment	\$216,300	1.8%			
Rolling Stock	\$56,000	0.5%			
TOTAL	\$12,238,068	100.0%			

Reallocation of Personnel Cost from Water Utilities Chemicals Health Insurance Retirement Wey Operational Budget Changes \$180,414 \$120,908 \$75,891 \$50,311

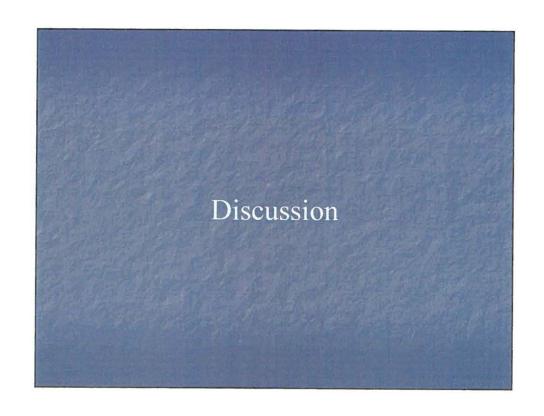
Project Name	Amount
Fleet Street Utilities Upgrade	\$80,000
Annual Sewer Line Replacement	\$750,000
Lafayette Rd Pumping Station Upgrade	\$50,000
Total	\$880,000
Bond Funded CIP Project	ts
Project Name	Amount
PI Wastewater Treatment Plant Upgrades	\$2,500,000
Pease Wastewater Treatment Plant Upgrades	\$3,500,000
Total	\$6,000,000

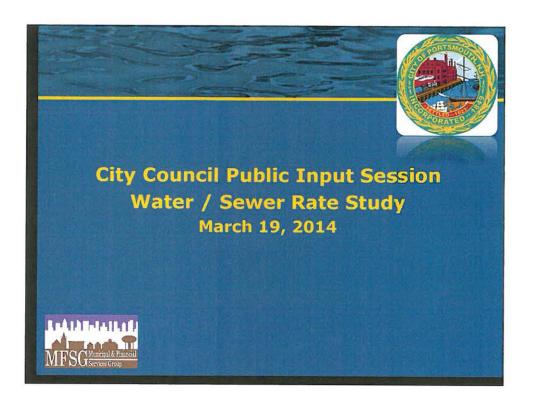




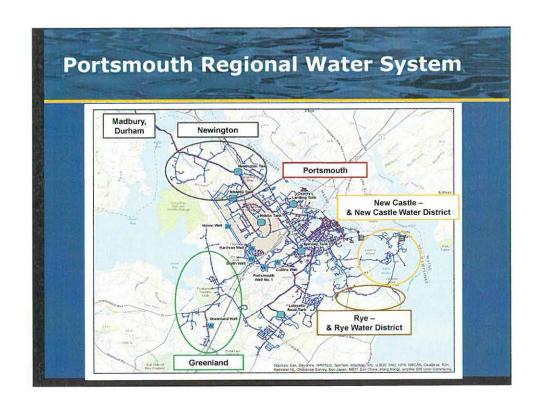
Proposed Se			
	FY13 Rates (per unit)	FY14 Rates (per unit)	Change
First Tier Rate (10 units or less per month)			
Capital Related Rate, per unit billed	\$4.00	\$5.66	\$1.66
First 10 units billed per month	\$5.54	\$5.02	-\$0.52
Total First Tier Rate	\$9.54	\$10.68	\$1.14
Second Tier Rate (over 10 units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

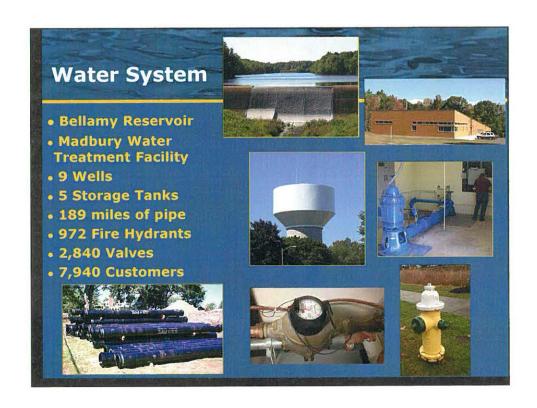
Resid	dential Custome	er (Monthly)	
Ba	sed on 125 gallo	ns per day usag	e
Monthly Consumption in units (1 unit = 100 cf = 748 gallons)	5	5	
	Current	Proposed	
	Rates	Rates	Change
Capital Related Rate, per unit	\$4.00	\$5.66	\$1.66
First Tier, Sewer Services Rate	\$5.54	\$5.02	(\$0.52)
	\$9.54	\$10.68	\$1.14
Monthly Sewer Usage Billing	\$9.54 \$47.70	\$10.68 \$53.40	\$1. \$5.

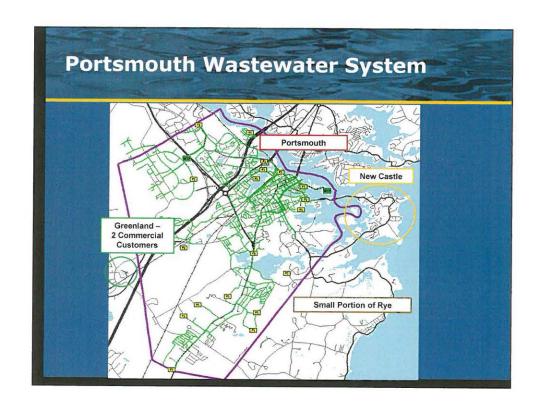


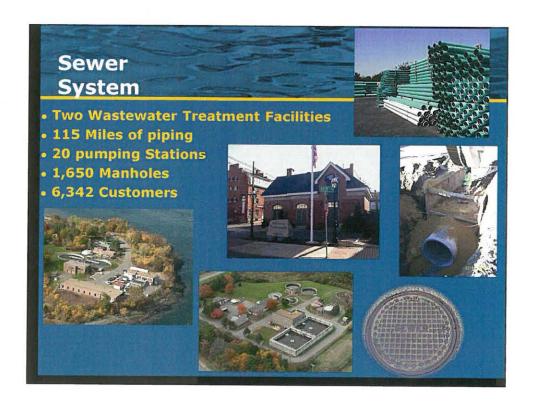


Overview of Meeting Introduction of the Study Overview of Water and Sewer Systems FY14 Rate Study Work Accomplished and Presentations Water Use Demographics Enterprise Fund Accounting Rate and Fee Policy Factors Next Steps









Reasons for Rate Study

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

Reasons for Rate Study

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

City of Portsmouth Water and Sewer Rate Study



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

Rate Design: Current Rates - Water

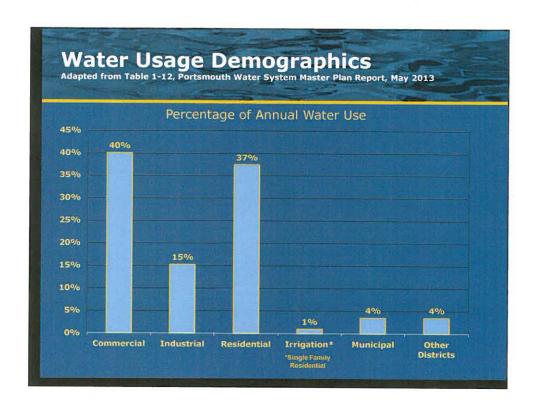
Meter Size	Monthly Meter Charge
5/8" and 3/4"	\$4.95
1"	\$8.27
1 1/2"	\$14.25
2"	\$22.91
3"	\$36.26
4"	\$68.74
6"	\$120.27
8"	\$168.01
10"	\$252.02

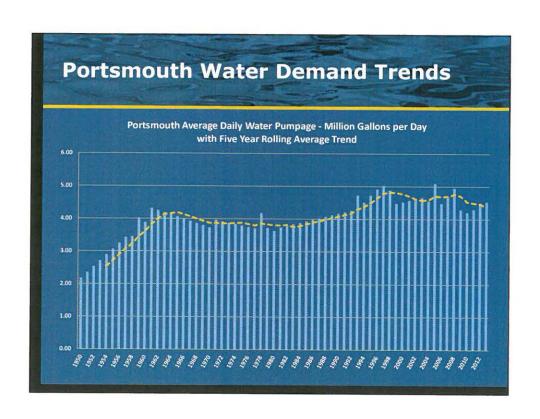
All User Cla	asses
Tier 1: 0 - 10 Units	\$4.15 per Unit
Tier 2: Over 10 Units	\$5.00 per Unit
Irrigatio	on
All Usage	\$5.00 per Unit

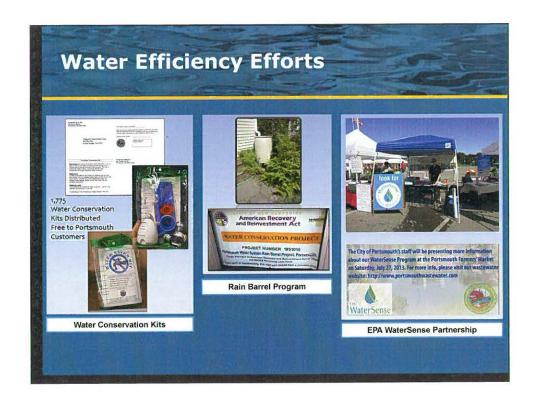
CF = cubic feet, 1 CF = 7.48 gallons CCF = 100 cubic feet 100 cubic feet = 748 gallons

Monthly Usage Rates - Variable Port
1 \(\frac{1}{2}'' \) \$ - \\ 2'' \) \$ - \\ 3'' \) \$ - \\ 4'' \) \$ - \\ 6'' \) \$ - \\ 8'' \) \$ - \\ 8'' \) \$ - \\ 1 \text{Tier 1: 0 - 10 Units} \\ 1 \text{Tier 2: Over 10 Units} \\ 1 \text{11.75 per local section} \\ 1 \text{Tier 2: Over 10 Units} \\ 1 \text{11.75 per local section} \\ 1 \text{Tier 2: Over 10 Units} \\ 1 \text{11.75 per local section} \\ 1 \text{Tier 2: Over 10 Units} \\ 1 \text{11.75 per local section} \\ 1 \text{Tier 2: Over 10 Units} \\ 1 \text{11.75 per local section} \\ 1 \text{Tier 2: Over 10 Units} \\ 1 \text{11.75 per local section} \\ 1 \t
2" \$- 3" \$- 4" \$- 6" \$- 8" \$-
3" \$ - 4" \$ - 6" \$ - 8" \$ -
3" \$ - 4" \$ - 6" \$ - 8" \$ -
6" \$ - Tier 2: Over 10 Units \$11.75 per l
8" \$-
10" \$-
Sewer is billed based on metered water usage

nd, 2012/2013		
User Categories	Accounts	Average Units per Month
Residential - Single Family	5,932	5
Residential – Multi Family	738	22
Irrigation	231	12*
Commercial	879	53
Industrial	80	387
Municipal	78	22
New Castle Water District	1	2,068
Rye Water District	1	3,105
Total	7,940	

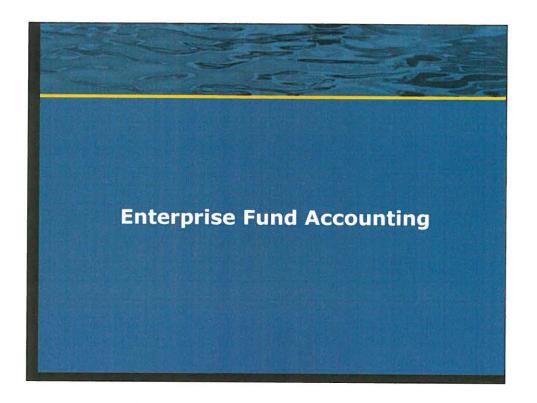






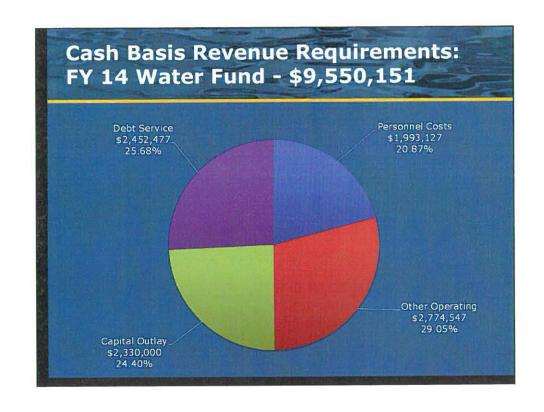
How Regulatory Agencies Measure
"Average Use" has Evolved for SingleFamily Residential Customers:

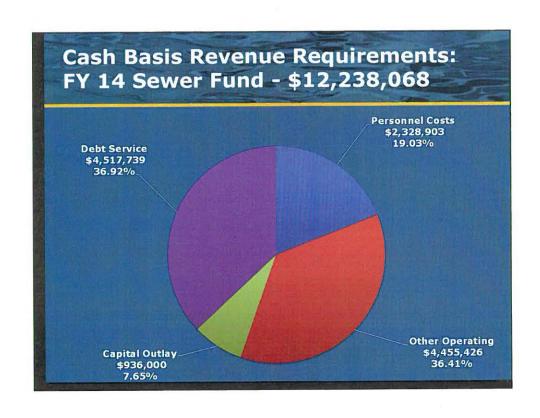
New Hampshire Department of Environmental
Services (NHDES) Drinking Water Bureau:
Pre 2012 – Average = 275 gallons/day
2012 – Average = 185 gallons/day
NHDES Wastewater Bureau:
Current uses 240 gallons/day
Portsmouth Single-Family Residential Customer:
123 gallons/day per detailed analysis performed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

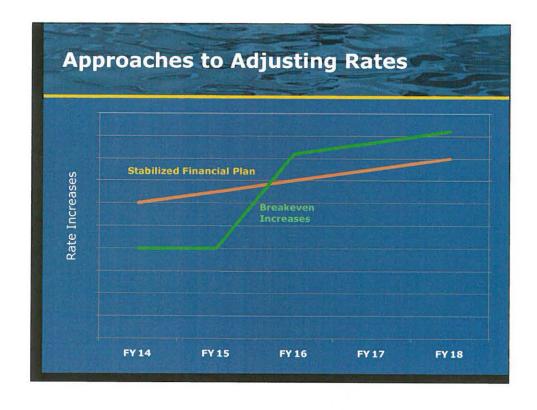


System Funding: Enterprise Funds

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

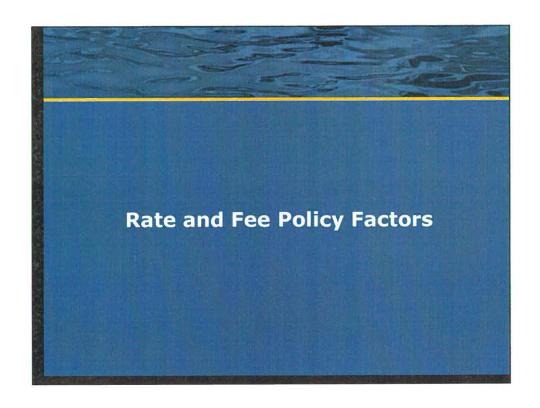


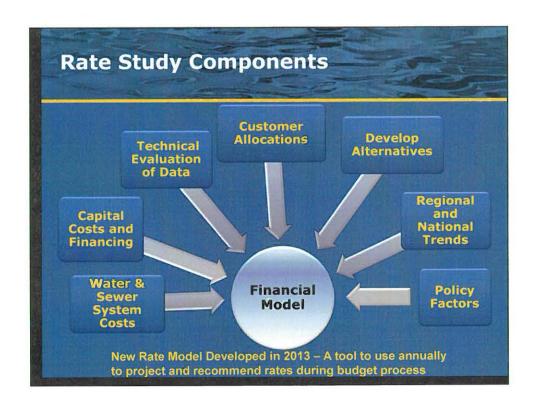




Stabilization Approach

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



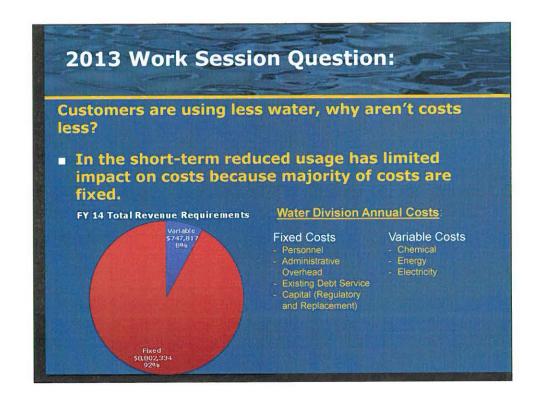


2013 Work Session Question: What is the actual breakdown of usage per tier? Monthly Units* % of Customers Consumed **Of Customers** 567 7.4% 11.4% 13.7% 864 1,043 1,028 13.5% 867 11.4% 645 8.5% 477 6.3% 8 350 4.6% 246 3.2% 10 2.6% 137 11 1.8% 12 108 1.4% 13 85 1.1% 14 69 0.9% 15 59 0.8% Over 15 867 11.4%

1 *Unit = 100 cubic feet = 748 gallons

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

2013 Work Session Question: Portsmouth – Average Single-Family Residential Customer using 5 units/month \$\precep\$\$ \$\pr



2013 Work Session Question:

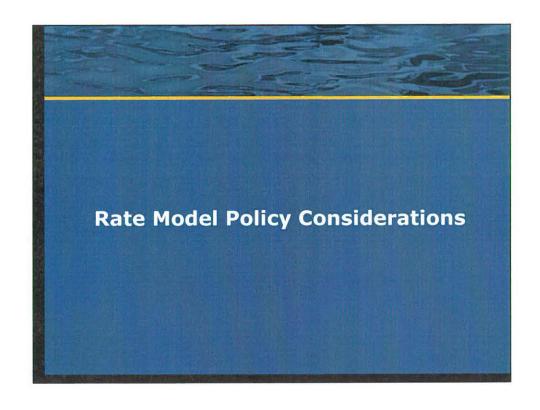
Customers are using less water, why aren't costs less?

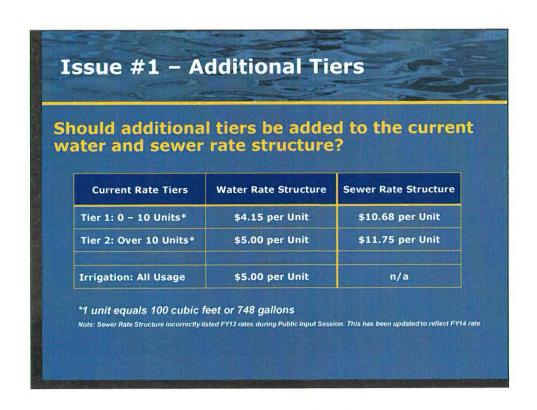
- In the long-term reduced usage has a significant impact on costs due to capital cost avoidance.
 - The City does not need to bring new sources of supply on line.
 - The City does not have to expand capacity of existing facilities.

2013 Work Session Question:

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

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

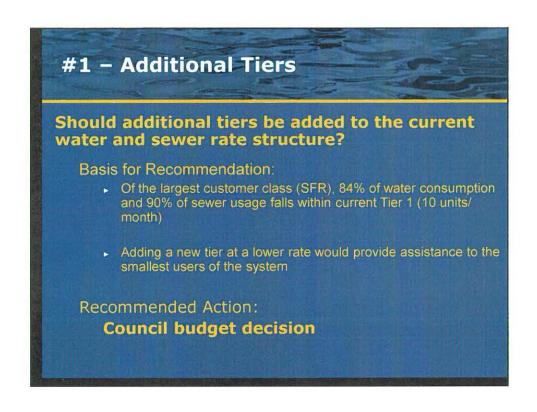




March March	Water Rate	Structure	Sewer Rate S	tructure
	Current 2-Tiered Rates	3-Tiered Rates	Current 2-Tiered Rates	3-Tiered Rates
Tier 1: 0 – 3 Units*		\$3.83	\$9.54 per Unit	\$8.58
Tier 2: 3 - 10 Units	\$4.15 per Unit	\$4.19		\$11.18
Tier 3: Over 10 Units	\$5.00 per Unit	\$5.04	\$10.49 per Unit	\$12.13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

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

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



#2 - Irrigation Meter Availability

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

Consideration:

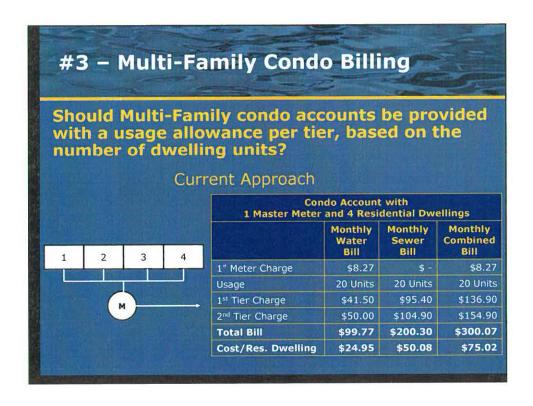
- Currently there are 241 Irrigation Accounts
- Increased irrigation meter availability would result in a loss of approximately 8.7% of billed sewer usage. Lost billable usage would result in increased fees to make up the lost revenues
- Is this consistent with City's sustainable practice goals?
 - ·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

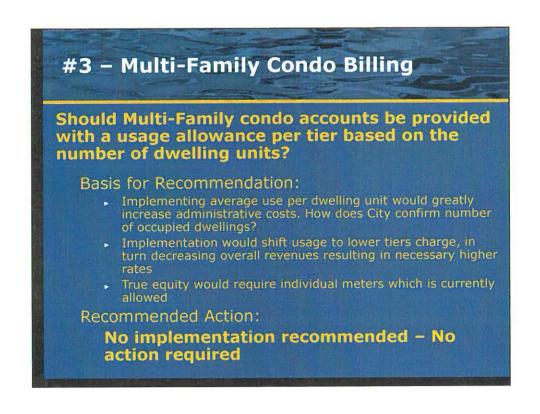
#2 - Irrigation Meter Availability

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

Recommendation Action:

Do not expand irrigation meter availability





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



Water and Sewer FY 2015 Budget Work-Session

May 14, 2014



Overview of Tonight's Meeting

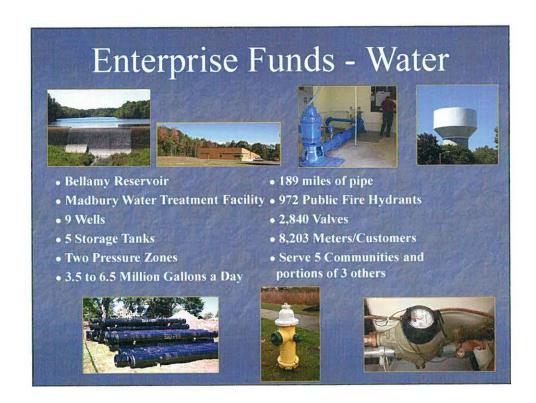
- Fund Highlights for FY 15
- Proposed FY 15 Water Budget / Rate
- Proposed FY 15 Sewer Budget / Rate
- Rate Model Status
- Policy Discussion

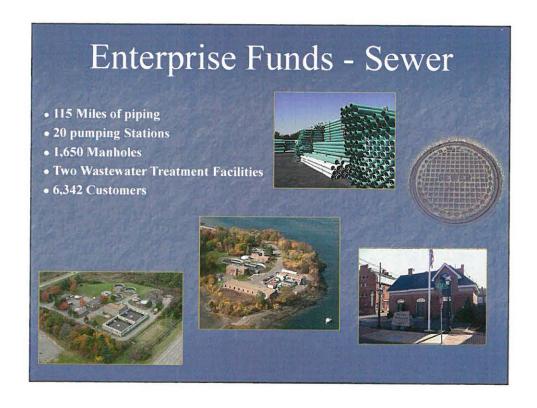
System Funding: Enterprise Funds

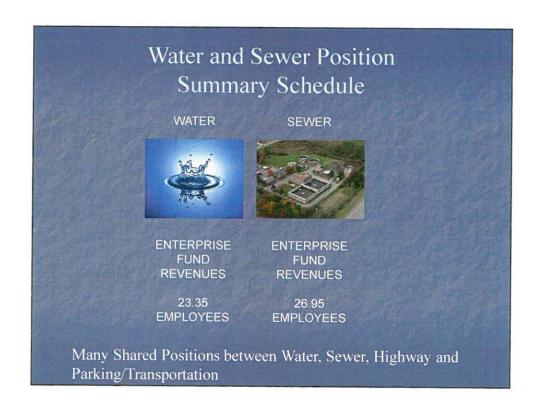
Enterprise Funds Account for Operations That are Financed and Operated in a Manner Similar to Private Business

Must have Fees and or Charges Sufficient Enough to Cover the Cost of Providing Goods and Services, Including Capital costs (i.e. Depreciation and Debt Service)

Note: Property Taxes **do not** Subsidize the Water and Sewer Funds







Water/Sewer Fund Challenges

Aging Infrastructure

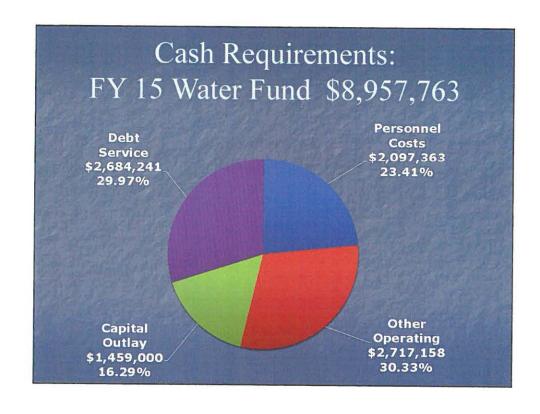
Regulatory Compliance

Evolving technologies and level of system complexities, especially with treatment facilities - both water and sewer

Major Capital Projects:

Peirce Island Wastewater Facility Upgrade Water and Sewer Pipe Replacements Hobbs Hill Water Tank Replacement

Proposed FY 15
Water
Fund Budget



FY 15 Water Fund Budget			
	Proposed Budget	% of Total Budget	
Personnel Costs	\$2,097,363	23.4%	
Chemicals	\$451.873	5.0%	
Repairs	\$199,007	2.2%	
Utilities	\$528.843	5.9%	
Administrative Overhead	\$520.241	5.8%	
Sludge/Grit Removal	\$214,160	2.4%	
Prof Contracted Services	\$165,462	1.8%	
Property Taxes	\$118,000	1.3%	
Equipment	\$79,750	0.9%	
Stock Materials	\$123,900	1.4%	
Other Operating	\$315,922	3.5%	
Interest on Debt	\$953.193	10.6%	
Principal on Debt	\$1,731,049	19.3%	
Capital Projects	\$1,339,000	14.9%	
Rolling Stock	\$120,000	1.3%	
Total Budget	\$8,957,763	100.0%	

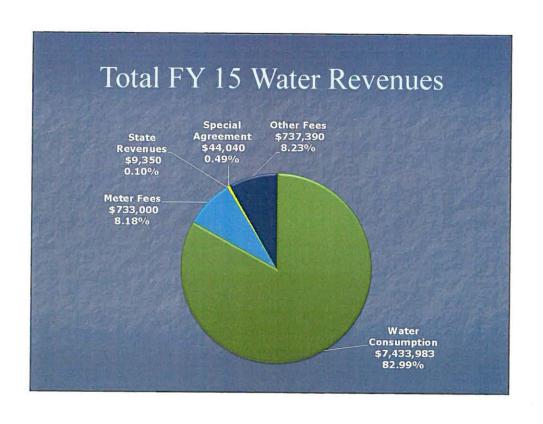
Water Capital Outlay

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

FY 15 Water Bonded Projects

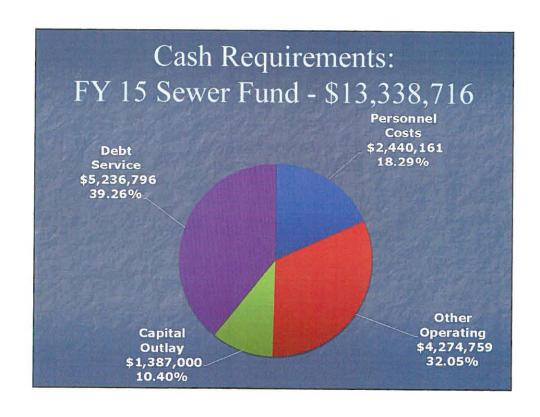
Project Name	Amount	Funding Source
Maplewood Avenue Waterline Replacement	\$3,300,000	Bond
Hobbs Hill Landing Water Tank Replacement	\$3,500,000	Bond
Water System Pressure & Storage Improvements	\$500,000	Bond
Total	\$7,300,000	

Cash Requirements	FY15	FY14	\$ Change	% Change
Operations and Maintenance	4,616,771	4,523,674	93,097	2.1%
Equipment & Minor Capital needs	79.750	126,000	(46,250)	(36.7%)
Interest on Debt	953,193	793,427	159,766	20.1%
Principal Debt	1.731.049	1,565,329	165,720	10.6%
Capital Projects	1.459,000	2,330,000	(871,000)	(37.4%)



FY15 Proposed Wa	
0% Rate Change from FY	
	FY 15 Proposed (per unit)
First Tier Rate (10 units or less per month)	
Capital Related rate, per unit billed	\$2.65
First 10 units billed per month	\$1.50
Total First Tier Rate	\$4.15
Second Tier Rate (over 10 units per month)	
Capital Related rate, per unit billed	\$2.65
Over 10 units billed per month	\$2.35
Total Second Tier Rate	\$5.00
Irrigation Meter Rate (all units billed)	
Capital Related rate, per unit billed	\$2.65
All units billed per month	\$2.35
Total Irrigation Meter Rate	\$5.00

Proposed FY 15
Sewer
Fund Budget



FY 15 Sew	er Fund Ri	idoet
	er r and Be	aget .
	Proposed Budget	% of Total Budget
Personnel Costs	\$2,440,161	18.3%
Chemicals	\$970,028	7.3%
Repairs & Maintenance	\$459,925	3.4%
Utilities	\$860,602	6.5%
Administrative Overhead	\$520.241	3.9%
Sludge/Grit Removal	\$332.750	2.5%
Prof Contracted Services	\$274.409	2.1%
Permits Expenses/Legal Fees	\$240,000	1.8%
Equipment	\$209,500	1,6%
Stock Material	\$50,750	0.4%
Other Operating	\$356,554	2.7%
Interest on Debt	\$1,670.997	12.5%
Principal on Debt	\$3,565,799	26.7%
Capital Projects	\$1,200,000	9.0%
Rolling Stock	\$187,000	1.4%
Total Budget	\$13,338,716	100.0%

Sewer Capital Outlay

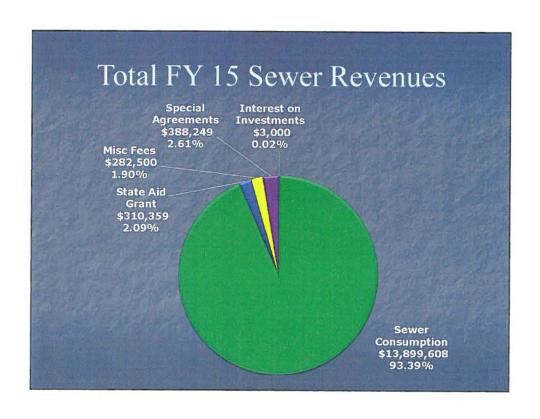
Project Name	Amount
Water Meter Replacement	\$125,000
Water Efficiency Measures	\$75,000
Annual Sewer line Replacment	\$500,000
Maplewood Ave Sewer Line Replacement	\$500,000
TOTAL	\$1,200,000

FY 15 Sewer Bonded Projects

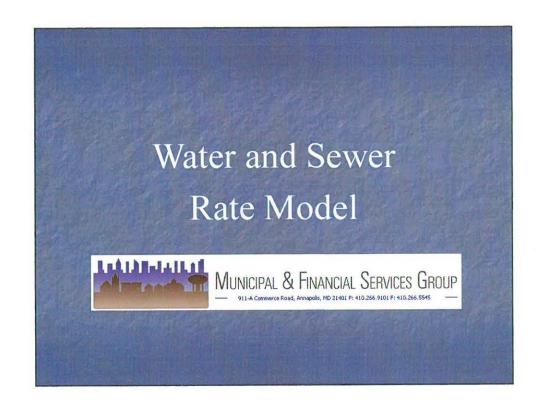
Project Name	Amount	Funding Source
Fleet Street Utilities Upgrade	\$500,000	Bond
Pease WWTP Upgrades	\$1,000,000	Bond
Lafayette Rd Pumping Station Upgrades	\$500,000	Bond
Total	\$2,000,000	

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

Cash Requirements	FY15	FY14	\$ Change	% Change
Operations and Maintenance	6.265,420	6,277.029	(11,609)	(0.2%)
Interest on Debt	1,670,997	1.609,074	61,923	3.8%
Principal Debt	3,565,799	2,915,799	650,000	22.3%
Capital Projects	1,200,000	936,000	264,000	28.2%



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



Rate Model Study

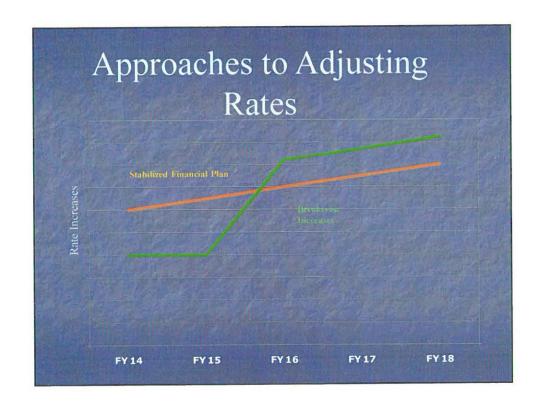
The rate model serves as the key tool to assist in long-term planning, allowing:

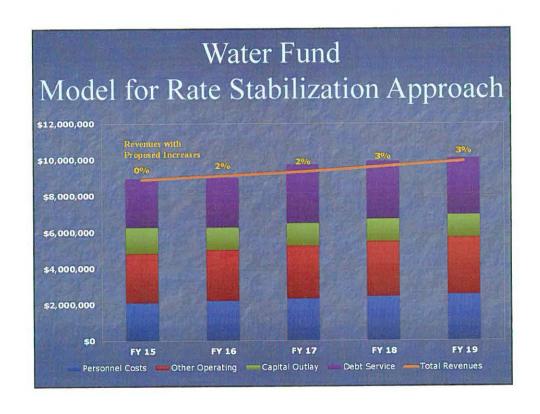
- -Prudent financial planning which results in predictable rate increases
- -Funding of significant capital projects
- -Proactive management of the systems which results in lowest rates over time



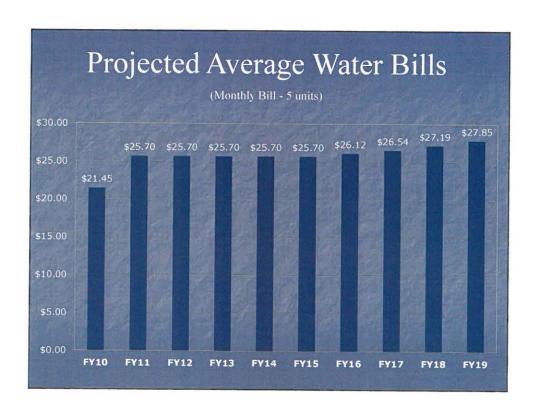
Rate Study Highlights

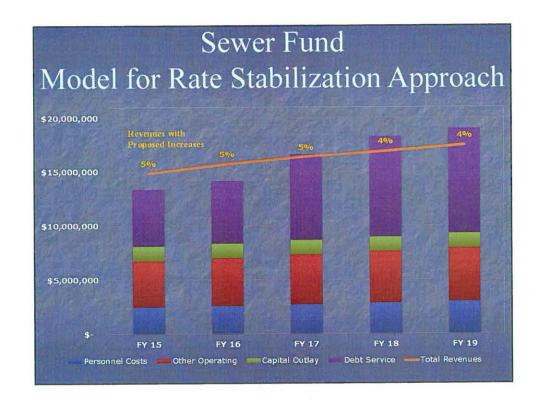
- November 2012 Rate Study Kickoff
- February 2013 City Council Work Session
- March 2013 Public Input Session Rate Study
- April 2013 City Council Work Session Water and Sewer Budget
- March 2014 Public Input Session Rate Study



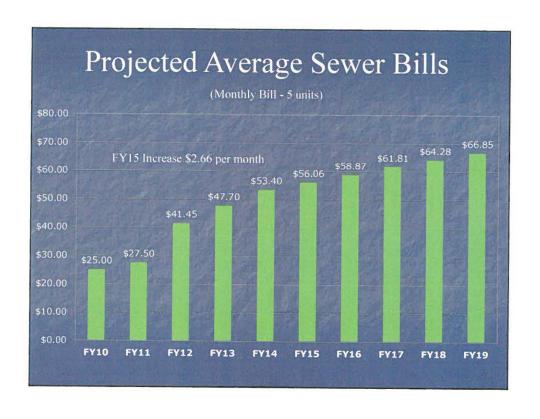


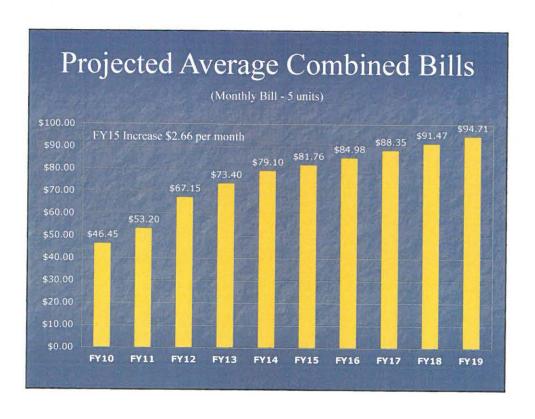
FY15 Proposed Wa No Rate Change from FY 14	
	FY 15 Proposed
	(per unit)
First Tier Rate (10 units or less per month)	
Capital Related rate, per unit billed	\$2.65
First 10 units billed per month	\$1.50
Total First Tier Rate	\$4.15
Second Tier Rate (over 10 units per month)	
Capital Related rate, per unit billed	\$2.65
Over 10 units billed per month	\$2.35
Total Second Tier Rate	\$5.00
Irrigation Meter Rate (all units billed)	
Capital Related rate, per unit billed	\$2.65
All units billed per month	\$2.35
Total Irrigation Meter Rate	\$5.00

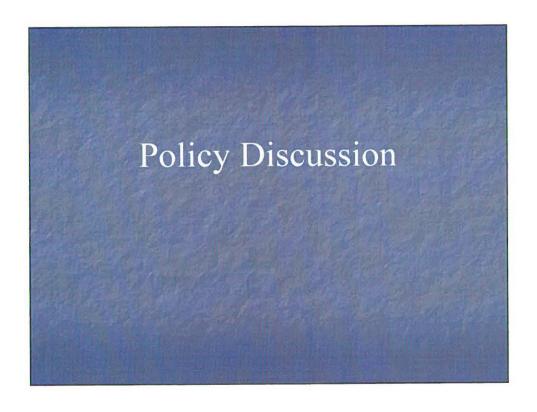




	FY 15 Proposed
First Tier Rate (10 units or less per month)	(per unit)
Capital Related rate, per unit billed	\$5.71
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Total First Tier Rate	\$11.21
Second Tier Rate (over 10 units per month)	
Capital Related rate, per unit billed	\$5.71
Over 10 units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







Policy Issue Summary Policy Consideration #1 – Third Tier #2 - Irrigation Meter Availability and Tier Do not expand irrigation availability

Maintain existing policy, change building code – require individual metering

#3 - Multi-Family

Condo Billing

Additional Tiers

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

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

^{*}I unit equals 100 cubic feet or 748 gallons

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

Additional Tiers – Option 1 (3 Tiers)

	Water Rate Structure		Sewer Rate Structure	
	Current 2-Tiered Rates	3-Tiered Rates	Current 2-Tiered Rates	3-Tiered Rates
Tier 1: 0 – 3 Units*	\$4.15 per Unit	\$3.75	\$11.21	\$9.29
Tier 2: 3 – 10 Units	34.15 per om	\$4.15	\$11.21 per Unit	\$11.76
Tier 3: Over 10 Units	\$5.00 per Unit	\$5.09	\$12.34 per Unit	\$12.66
Irrigation: All Usage	\$5.00 per Unit	\$5.09	n/a	n/a

^{*3} units - typical use for single individual

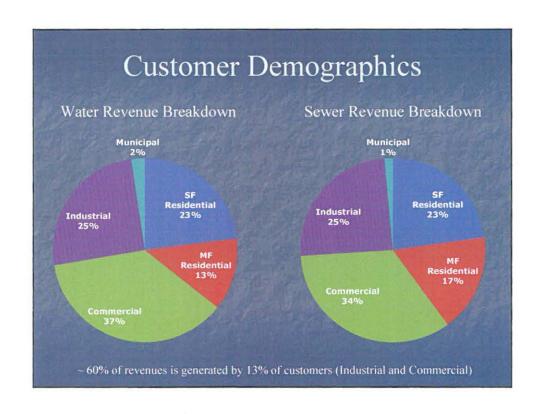
Additional Tiers – Option 2 (4 Tiers)

在 以下,在第一	Water Rate Structure		Sewer Rate	Structure	
	Current 2-Tiered Rates	4-Tiered Rates	Current 2-Tiered Rates	4 -Tiered Rates	
Tier 1: 0 – 3 Units*		\$3.07 per Unit	Cil 21 am linit	\$7.61 per Unit	
Tier 2: 3 – 10 Units	\$4.15 per Unit	\$4.14 per Unit	\$11.21 per Unit	\$9.56 per Unit	
Tier 3: 10 – 100 Units	ENTRACE	\$5.03 per Unit	612.21	\$11.51 per Unit	
Tier 4: Over 100 Units	\$5.00 per Unit	\$5.34 per Unit	\$12.34 per Unit	\$14.83 per Unit	
	Marin Wales	The state of the s		ON YOUR BEAT	
Irrigation: All Usage	\$5.00 per Unit	\$5.34 per Unit	n/a	n/a	

*3 units - typical use for single individual

Customer Demographics in Tiers

Current 2-Tiered Rates	% of Customers	3-Tiered Rates	% of Customers	4-Tiered Rates	% of Customers		
Tier 1: 0 – 10 Units 81.85%		Tier 1: 0 – 3 Units	29.59%	Tier 1: 0 – 3 Units	29.59%		
		Tier 2: 3 – 10 Units	52.26%	Tier 2: 3 – 10 Units	52.26%		
Tier 2:		Tier 3:		Tier 3: 10 – 100 Units	16.02%		
Over 10 Units	18.15%	Over 10 Units		X 15	18.15%	Tier 4: Over 100 Units	2.13%



		SEC. 1957	
Customer	Annual Combined	Annual Combined	Annual Combined
	Bill at Current	Bill at	Bill at
	2-Tier Rates	3-Tier Rates	4-Tier Rates
Average SFR Customer	\$981	S911	\$783
5/8" Meter – 5 Units/Month		(\$70 Decrease)	(\$208 Decrease)
Small SFR Customer	\$612	\$529	\$444
5/8" Meter – 3 Units/Month		(\$83 Decrease)	(\$168 Decrease)
Large MFR Customer	\$125,406	\$128,260	\$141,297
2" Meter – 603 Units/Month		\$2,855 Increase	\$15,891 Increase
Large Industrial Customers	\$697,233	\$713,474	\$806,241
6" Meter – 3,345 Units/Month		\$16,241 Increase	\$109,007 Increase

Large Residential Complexes

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

Additional Tiers Observations

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

Additional Tiers Recommendation

We recommend that the City maintain its current rate structure for a number of reasons:

The shift of costs to large volume users in the City is significant and will impact:

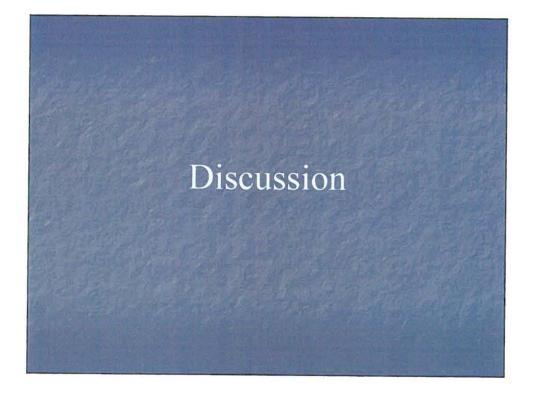
Businesses (potentially losing employer and tax revenues)

Large multi-family complexes (often low income and/or elderly)

There is a limited cost of service basis to shift costs to larger users.

Large users already pay significantly towards funding the systems.

In most instances large volume users have limited discretionary water use (water is essential for operations)



Appendix B - Financial Models



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

Financial Model Index

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DASHBOARD

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	Schedule 2B - Sewer O&M Expenses				
	Schedule 3 - Operating Reserve Contribution Calculations				
	Schedule 4A - Existing Water Debt Service				
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	Schedule 5A - Water Capital Improvement Plan				
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Customer and Consumption Analysis

Schedule 13 - Customer and Consumption Information

Schedule 12 - Fire Protection

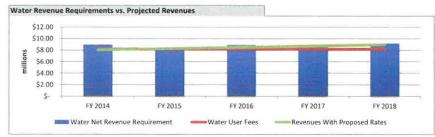
VI.	Rate Analysis and Projections
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	Schedule 16 - Cost of Service - Water
	Schedule 17 - Cost of Service - Sewer
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VIII.	Cash Flow Statements and Bond Coverage Calculations

Schedule 30 - Water Cash Flow and Balance Schedule 31 - Sewer Cash Flow and Balance

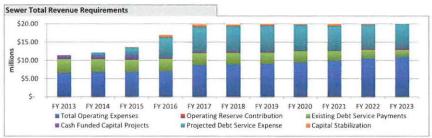
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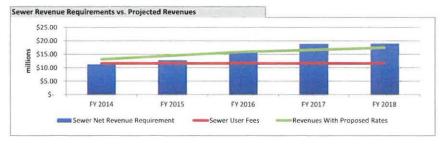


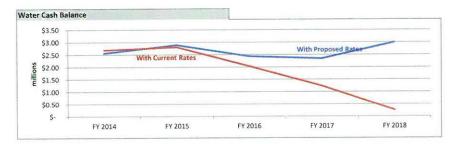




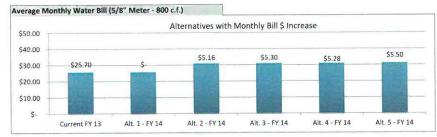


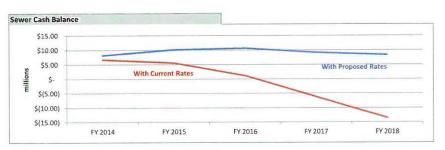




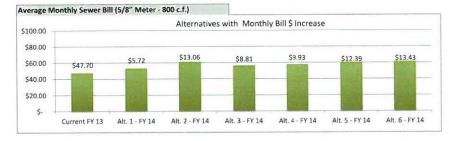












Schedule 1 - Control Panel

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

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

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Price Elasticity											
Average Bill Increase	10000	7.80%	8.40%	7.84%	4.41%	4.42%	4.43%	4.72%	2.28%	1.57%	1.57%
Elasticity Factor Annual Change in Demand		0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Annual Change in Demand		-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%	-0.06%
WATER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Customer Count Growth Rate										PETE	
SF Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MF Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Districts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Irrigation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Demand Forecast	THE REAL PROPERTY.										
SF Residential	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
MF Residential	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Commercial	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	0.09%	-0.06%
Industrial	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Municipal	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Other Districts	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Irrigation	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
SEWER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Customer Count Growth Rate		-					NOW -		A Containing	A desired	
SF Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MF Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rye	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
New Castle	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SEWER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Demand Forecast											
SF Residential	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
MF Residential	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Commercial	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	0.17%	0.17%	0.17%	0.18%	0.09%	-0.06%
Industrial	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
Municipal	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%
								100	CONTRACTOR DE		Control (Control
Rye	-2.00%	0.00%	-0.30%	-0.32%	-0.30%	-0.17%	-0.17%	-0.17%	-0.18%	-0.09%	-0.06%

City of Portsmouth - Water and Sewer Fin

Schedule 1 - Control Panel



Revenue Requirements		FY 13	FY 1	14	FY 15	Z Di	FY 16	Ů.	FY 17	9	FY 18	8	FY 19	0	FY 20		FY 21		FY 22		FY 23
Water Fund	THE WAY																				
Operating Costs	\$	4,598,664	\$ 4,76	67,674	4,869,2	70 \$	5,074,106	\$	5,267,651	\$	5,494,402	\$	5,731,882	\$	5,986,892	\$	6,247,515	\$	6,520,616	5	6,806,842
Capital Costs	\$	4,425,735	\$ 4,71	82,479	3,766,1	52 \$	4,458,807	\$	4,288,511	\$	4,238,740	\$	4,170,221	\$	4,183,242	\$	4,206,751	\$	4,228,153	\$	4,194,849
Total Revenue Requirements	5	9,024,399	5 9,5	50,153	\$ 8,635,4	22 \$	9,532,913	\$	9,556,162	\$	9,733,142	\$	9,902,103	5	10,170,134	\$	10,454,266	\$	10,748,769	\$	11,001,691
Less: Miscellaneous Revenues	\$	544,500	\$ 55	90,500	\$ 590,5	00 \$	590,500	\$	590,500	\$	590,500	\$	590,500	\$	590,500	\$	590,500	\$	590,500	\$	590,500
Net Revenue Requirements	\$	8,479,899	\$ 8,9	59,653	\$ 8,044,9	22 \$	8,942,413	\$	8,965,662	\$	9,142,642	\$	9,311,603	\$	9,579,634	\$	9,863,766	\$	10,158,269	\$	10,411,191
Sewer Fund														74		127		14	m.uncvass	1	
Operating Costs	\$	6,517,565	\$ 6,7	84,329	\$ 6,783,5	58 \$	7,046,563	\$	8,717,675	\$	8,898,360	\$	9,103,533	\$	9,554,291	5	9,966,796	5	10,482,282	5	10,928,307
Capital Costs	\$	4,839,788	\$ 5,4	53,739	\$ 6,917,0	06 \$	9,954,280	\$	11,114,868	\$	10,986,329	\$	11,129,886	\$	10,889,410	\$	10,325,234	\$	10,096,107	\$	9,492,964
Total Revenue Requirements	5	11,357,353	\$ 12,2	38,068	\$ 13,700,5	64 \$	17,000,843	\$	19,832,543	\$	19,884,689	\$	20,233,419	\$	20,443,700	\$	20,292,030	5	20,578,390	\$	20,421,270
Less: Miscellaneous Revenues	S	704,647	\$ 9	72,381	\$ 951,6	81 \$	930,807	\$	909,753	\$	888,510	\$	867,066	\$	845,476	\$	781,964	\$	774,128	\$	545,027
Net Revenue Requirements	4	10.652.706	\$ 11.2	65,687	5 12.748.8	83 \$	16,070,036	\$	18,922,790	\$	18.996,179	\$	19,366,353	\$	19,598,224	\$	19,510,066	\$	19,804,262	\$	19,876,243

City of Portsmout er and Sewer Fin

Schedule 1 - Control Panel



Recommended Revenue Increases	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Water Fund Annual Revenue Increases	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	3.00%	3.00%	3.00%
Total Collected Water Revenues	\$8,049,803	\$8,267,271	\$8,488,873	\$8,718,180	\$8,964,461	\$9,217,720	\$9,569,703	\$9,839,143	\$10,124,814	\$10,421,419
Net Water Revenue Requirement	\$8,959,653	\$8,044,922	\$8,942,413	\$8,965,662	\$9,142,642	\$9,311,603	\$9,579,634	\$9,863,766	\$10,158,269	\$10,411,191
Surplus / (Deficit)	(\$909,850)	\$222,348	(\$453,540)	(\$247,483)	(\$178,181)	(\$93,883)	(\$9,931)	(\$24,623)	(\$33,455)	\$10,228
End of Year Cash Balance	\$ 2,562,864	\$ 2,884,372	\$ 2,430,832	\$ 2,336,510	\$ 2,991,489	\$ 3,730,765	\$ 4,553,994 \$	5,362,531 \$	6,162,237	\$ 7,005,625
Sewer Fund Annual Revenue Increases	12.00%	11.00%	10.00%	5.00%	5.00%	5.00%	5.00%	2.00%	1.00%	1.00%
Total Collected Sewer Revenues	\$13,100,513	\$14,498,250	\$15,896,892	\$16,641,749	\$17,444,396	\$18,285,701	\$19,167,521	\$19,515,643	\$19,693,624	\$19,878,662
Net Sewer Revenue Requirement	\$11,265,687	\$12,748,883	\$16,070,036	\$18,922,790	\$18,996,179	\$19,366,353	\$19,598,224	\$19,510,066	\$19,804,262	519,876,243
Surplus / (Deficit)	\$1,834,826	\$1,749,367	(\$173,144)	(\$2,281,041)	(\$1,551,782)	(\$1,080,652)	(\$430,703)	\$5,577	(\$110,637)	\$2,419
End of Year Cash Balance	\$ 8,146,795	\$ 10,086,091	\$ 10,607,876	\$ 9,151,764	8,289,911	\$ 8,034,188	8.553,414 S	9.508.919 \$	10.348.211	\$ 10.925.559

City of Portsmouth - Water and Sewer Fin

Schedule 1 - Control Panel



			Sample	W	ater Bills	**			Errick.		11/625		
Moter Size	Monthly Usage cubic feet	W	Current FY.13		Alt 1 FY 14		Alt. 2 FY 14		Alt. 3 FV 14	ě	Alt. d	4	AR S
5/8	200	Ś	13.25	Ś	13.25	Ś	20.09	Ś	19.68	Ś	19.67	S	19.74
5/8	500	Ś	25.70	S	25.70	Ś	30.86	Ś	31.00	Ś	30.98	Š	31.20
5/8	1,200	\$	56.45	S	56.45	S	57.21	5	58.18	S	58.13	S	58.75
3/4	3,000	\$	146.45	\$	146.45	5	132.73	5	133.03	5	132.87	s	134.73
3/4	450	\$	23.63	\$	23.63	\$	29.07	\$	29.11	\$	29.10	\$	29.29
1	2,500	\$	124.77	\$	124.77	\$	120.40	5	120.90	\$	120.76	\$	122.28
1 1/2	5,000	5	255.75	5	255.75	S	240.88	\$	240.44	s	240.16	\$	243.39
3	900	\$	73.61	\$	73.61	\$	126.84	\$	127.70	\$	127.66	s	128.09
6	310	\$	133.14	\$	133.14	\$	324.61	\$	324.41	\$	324.39	\$	324.52
8	1,900	\$	254.51	\$	254.51	\$	511.59	\$	512.30	\$	512.20	5	513.30
Irrigation Meters	0												
3/4	23,000	\$	1,154.95	\$	1,154.95	\$	977.83	\$	969.31	\$	1,091.31	\$	1,112.70
1	4,000	\$	208.27	\$	208.27	\$	189.37	\$	187.89	\$	209.11	\$	212.82
1 1/2	50,000	\$	2,514.25	5	2,514.25	5	2,134.82	\$	2,116.30	\$	2,381.52	\$	2,428.00
Other Districts	0												
3/4	23,000	\$	186.30	\$	186.30	\$	186.30	\$	186.30	\$	186.30	\$	186.30
1	4,000	\$	32.40	\$	32.40	\$	32.40	\$	32.40	5	32.40	5	32.40
1 1/2	50,000	\$	405.00	\$	405.00	Ś	405.00	\$	405.00	\$	405.00	Ś	405.00

Sample Sewer Bills

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

Schedule 2A - Water O&M Expenses

A F V ACCT.# Administration Portsmouth 00% 0% 0% 011001 Regular Salaries 00% 0% 011001 Insurance Reimbursement 0% 100% 0% 011004 Coll Blarg Contingency 0% 100% 0% 0% 011005 Coll Barg Contingency 00% 0% 0% 010001 Coll Barg Contingency 00% 0% 0% 015001 Longevity 00% 0% 0% 015001 Longevity	Pers Pers MCI	FY 2008 Actual \$ 119,831 \$	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	Actual	FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
00% 0% 011001 Regular Salaries 00% 0% 0.11061 Insurance Reimbursement 0% 100% 0% 0.11064 Coll Barg Contingency 00% 0% 0.11065 Coll Barg Contingency 00% 0% 0% 0.11001 Contingency 00% 0% 0.14001 Overtime 00% 0% 0.15001 Longevity 00% 0% 0.05 0.15001 Longevity 00% 0.05 0.15001 Longevity 00% 0.05 0.15001 Longevity	Pers		159,700 \$	111 980 6	CC 052 4												
DN 100% 0% 0.11064 Coll Barg Contingency 0% 10% 0% 0.11065 Coll Barg Contingency 00% 0% 0% 10.14041 Overtime 00% 0% 0.15001 Longewity 00% 0% 0% 0.15001 Longewity					66,962 5	65,630 \$	68,379 \$	81,805 \$	85,895 \$	90,190 \$	94,700 S	99.434 \$	104,406 \$	109.627 \$	115.108 S	120.863 \$	126
0% 10% 0% 011065 Coll Barg Contingency 0% 0% 0414041 Overtime 0% 0% 015001 Longevity 00% 0% 015001 Leave At Termination	MCI	\$ 185 \$	- S	1,750 \$	2,929 \$	2,668 \$	2,849 \$	5,784 \$		6,377 \$	6,696 \$	7,030 \$	7,382 \$	7,751 \$	8,139 \$	8,546 \$	
00% 0% 0% 014041 Overtime 00% 0% 0% 015001 Longevity 00% 0% 0% 016001 Leave At Termination	MCI	5 - S S - S	- \$	- \$ - \$	- S	- \$ - \$	54,180 \$ 25,871 \$	- 5	- \$	- \$	- \$	- \$	- \$	- S	- \$	- S	
00% 0% 0% 016001 Leave At Termination	Pers	S 64 S	127 \$	+ \$	199 5	- \$	200 S	200 \$		221 \$	232 \$	243 \$	- \$ 255 \$	268 5	281 5	- \$ 295 S	
	Pers	\$ 7,967 \$	9,586 \$	7,424 S	7,689 \$	8,342 \$	9,115 \$	9,642 \$	10,124 \$	10,630 \$	11,162 \$	11,720 \$	12,306 \$	12,921 \$	13,567 \$	14,246 \$	14,
00% 0% 021001 Insurance-Health	Pers Pers	\$ (77) \$ \$ 264,768 \$	9,149 \$ 329,409 \$	(5,641) \$ 290,485 \$	30,846 \$ 278,218 \$	29,744 \$ 318,782 \$	17,000 \$ 339,011 \$	17,000 \$ 376,932 \$		18,743 \$ 415,568 \$	19,680 \$ 436,346 \$	20,664 \$ 458,163 \$	21,697 \$	22,782 \$		25,117 \$	
00% 0% 0% 021101 Insurance-Dental	Pers	\$ 17,370 \$	21,124 \$	17,696 \$	42,588 \$	20,321 \$	17,539 \$	20,361 \$		22,448 \$	23.570 \$	458,163 S	481,071 \$ 25,986 \$	505,125 \$ 27,286 \$	530,381 \$ 28,650 \$	556,900 \$ 30.082 \$	584,
00% 0% 0% 021501 Insurance-Life 00% 0% 0% 021601 Insurance-Disability	Pers	\$ 2,826 \$	2,814 \$	1,609 \$	1,539 \$	1,115 \$	1,228 \$	1,205 \$	1,265 \$	1,329 \$	1,395 \$	1,465 \$	1,538 \$	1,615 \$	1,696 \$	1,780 \$	1.
0% 0% 022001 Insurance-Disability	Pers Pers	\$ 8,082 \$ \$ 23,023 \$	9,277 S 9,490 S	6,219 \$ 6,769 \$	6,120 \$ 4,723 \$	4,806 \$ 4,485 \$	5,322 \$ 4,983 \$	5,152 \$ 6,541 \$	5,410 S 6.868 S	5,680 \$ 7,211 \$	5,964 \$ 7,572 \$	6,262 \$	6,575 S	6,904 \$	7,249 S	7,612 \$	
0% 100% 0% 022501 Medicare		\$ 2,507 \$	2,220 \$	1,583 \$	1,105 \$	1,049 \$	1,165 \$	1,530 \$		1,626 S	1,677 \$	7,951 \$ 1,729 \$	8,348 \$ 1,782 \$	8,766 \$ 1.838 \$	9,204 S 1,895 S	9,664 5 1,953 \$	10,
00% 0% 0% 023001 Retirement 00% 0% 0% 026002 Insurance-Workers Comp	Pers	\$ 15,856 \$	14,339 \$	10,103 \$	7,103 \$	6,131 \$	7,072 S	11,363 \$	11,931 \$	12,528 \$	13,154 \$	13,812 \$	14,502 \$	15,228 \$	15,989 \$	16,788 \$	17,
00% 0% 0% 026002 Insurance-Workers Comp 0% 100% 0% 030101 Prof Services-Audit	Pers MCI	\$ 17,624 \$ \$ 8,000 \$	23,233 \$ 8,000 \$	15,872 \$ 5,485 \$	16,111 \$ 7,228 \$	17,948 \$ 5,429 \$	15,949 \$ 5,760 \$	17,587 \$ 5.933 \$	18,466 S	19,390 \$	20,359 \$	21,377 \$	22,446 \$	23,568 \$	24,747 \$	25,984 \$	
0% 100% 0% 031002 Prof Services-Engineering		\$. \$	- \$	517 \$	- \$	5,429 \$	110,000 \$	10,000 \$	6,117 \$ 10,310 \$	6,307 \$ 10,630 \$	6,502 \$ 10,959 \$	6,704 \$ 11,299 \$	6,911 S 11,649 S	7,126 \$ 12,010 \$	7,347 \$ 12,383 \$	7,574 \$ 12,766 \$	7,
7% 100% 0% 032001 Prof Services-O/S Counsel 7% 100% 0% 033001 Prof Services-Temp	MCI	\$ 200 \$	7,785 \$	- \$	- \$	- \$	5,000 S	25,000 \$		26,574 \$	27,398 \$	28.247 \$	29,123 \$	30,026 \$	30,956 S	31,916 \$	32,
% 100% 0% 033001 Prof Services-Temp % 100% 0% 033002 Administrative Overhead	MCI MCI	S 390,084 S	201 127 6	740 040 6	\$	13,714 \$	- S	- S	- S	- \$	- \$	- \$	- \$	- \$. \$	- \$	
6 100% 0% 033003 Overhead Applied		\$ 390,084 \$	394,137 \$	340,012 S	400,014 \$	413,768 \$	421,522 S	433,954 \$	447,407 \$	461,276 \$	475,576 \$	490,319 \$	505,518 \$	521,190 \$	537,346 S	554,004 S	571
6 100% 0% 034001 Lock Boxes	CPI	S 16,886 S	16,314 S	12,241 \$	15,463 S	21,239 \$	19,000 S	27,540 \$	28,179 S	28,833 \$	29,502 \$	30,186 \$	30,886 \$	31.603 \$	32,336 \$	33,086 \$	33
\$ 100% 0% 034103 Telephone \$ 100% 0% 034201 Outside Programming		\$ 458 \$	462 \$	436 \$	488 S	490 \$	800 S	500 \$	512 S	523 \$	536 \$	548 \$	561 \$	574 S	587 \$	601 S	
100% 0% 034201 Outside Programming	MCI MCI	s - s	- S	- 5	- 5	219 \$ 23,246 \$	30,983 S	- 5	- \$	- \$	- S	- \$	- \$	- \$	- \$	- S	
100% 0% 035002 Prof Serv-Substance Test	MCI	s - s	- \$	88 \$	138 \$	23,246 S 198 S	750 S	30,983 \$ 750 \$	31,943 \$ 773 \$	32,934 \$ 797 \$	33,955 \$ 822 \$	35,007 \$ 847 \$	36,092 \$ 874 \$	37,211 \$ 901 \$	38,365 \$ 929 \$	39,554 \$ 957 \$	4(
100% 0% 035004 Occupational Health	MCI	\$ 279 \$	401 S	262 \$	- s	154 \$	- \$	- \$	- \$	- \$	- 5	- \$	- \$	- Ś	- Ś	- \$	
100% 0% 039054 Prof/Services-Contract 100% 0% 043024 Repairs-Vehicle	MCI MCI	S 9,044 S S 2,300 S	9,553 \$ 1,000 \$	(0) S	- 5	*	\$	- \$	- \$	+ \$	- \$	- \$	- S	- \$	- \$	- S	
100% 0% 043026 Repairs-Computer Equip	MCI	\$ 2,300 \$	260 S	45 \$ - \$	- 5	- S	500 \$ 500 \$	500 \$ 500 \$	516 \$ 516 \$	531 \$ 531 \$	548 \$ 548 \$	565 \$ 565 \$	582 \$ 582 \$	601 \$ 601 \$	619 \$ 619 \$	638 S	
100% 0% 043027 Repairs-Office Equipment	MCI	\$ - 5	- \$	- \$	- 5	- 5	700 S	- \$	- \$	- \$	- \$	- S	. S	- \$	P19 2	638 S	
100% 0% 043028 Maintenance 100% 0% 048002 Property Insurance	MCI	\$ 581 \$. 5	8,377 \$	7,315 \$	7,869 \$	4,100 \$	2,000 \$	2,062 \$	2,126 S	2,192 \$	2,260 \$	2,330 \$	2,402 \$		2,553 \$	
100% 0% 053001 Advertising		\$ 22,500 \$ \$ 1,888 \$	24,208 \$ 2.131 \$	21,605 \$ 1,772 \$	42,684 \$ 1,098 \$	42,684 \$ 922 \$	49,355 \$ 3,000 \$	49,355 \$ 3,000 \$		51,672 \$ 3,141 \$	52,870 \$ 3,214 \$	54,097 \$ 3,288 \$	55,352 \$ 3,365 \$	56,636 \$ 3,443 \$	57,950 \$	59,295 \$	6
100% 0% 054003 State Certification	MCI	1,000	2,132	1,172	\$	106	5,000 \$	- \$	3,070 5	5,141 \$	3,214 5	3,288 5	3,365 5	3,443 \$	3,522 \$	3,604 \$	
100% 0% 054050 Training-Education	MCI	\$ 572 \$	- \$	- \$	- \$	45 \$	1,000 \$	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 \$	1,165 \$	1,201 \$	1,238 \$	1,277 \$	
100% 0% 055050 Printing 100% 0% 056001 Dues Professional Organiz	CPI MCI	\$ 5,271 \$ \$ - \$	10,325 \$	5,961 \$	8,288 \$	4,533 \$ 116 \$	10,000 \$ 500 \$	11,000 \$	11,255 \$	11,516 \$	11,783 \$	12,057 \$	12,337 \$	12,623 \$	12,916 \$	13,215 \$	
100% 0% 057101 Travel And Conference		\$ 413 \$	129 \$	67 \$	53 \$	36 \$	300 \$	500 \$ 300 \$	516 \$ 309 \$	531 \$ 319 \$	548 \$ 329 \$	565 \$ 339 \$	582 \$ 349 \$	601 \$ 360 \$	619 \$ 371 \$	638 \$ 383 \$	
100% 0% 061001 First Aid		\$ 65 \$	- \$	- 5	- \$		S	- \$	- \$	- 5	- 5	- \$	- S	- S	- S	- \$	
100% 0% 062001 Office Supplies 100% 0% 062011 Operating Supplies	CPI	\$ 187 \$	853 \$	1,555 \$	2,889 \$	1,811 \$	3,000 \$	3,000 \$	3,070 \$	3,141 \$	3,214 \$	3,288 \$	3,365 S	3,443 \$	3,522 \$	3,604 S	
100% 0% 062011 Operating Supplies 100% 0% 062501 Postage	CPI CPI	\$ 3,670 \$	1,297 \$	1,657 \$	17,290 \$	19,618 \$	15,900 \$	- \$ 25,000 \$	- \$ 25,580 \$. \$ 26.173 \$	- 5	- \$. \$	- \$	- S	- S	
100% 0% 063501 Gasoline		\$ 44,318 \$	53,512 \$	36,545 \$	47,155 \$	51,551 \$	50,000 \$	55,160 \$		63,247 \$	26,781 \$ 67,725 \$	27,402 \$ 72,520 \$	28,038 \$ 77,654 \$	28,688 \$ 83.152 \$	29,354 \$ 89,040 \$	30,035 \$ 95,344 \$	10
100% 0% 067001 Books & Periodicals	CPI	\$ 104 \$	- \$	- \$	- S	725027 (10)	\$	- \$	- \$	- \$	- S	- \$	- \$	- S	- 5	- S	
100% 0% 074000 Machinery And Equipment 100% 0% 081005 Taxes		\$ 130 \$	1,902 \$	- \$	7,944 \$	- \$	5,000 \$	2,500 \$	· s	- \$	- \$	- \$	- \$	- \$	- \$	- S	
Total Administration Portsmouth	MCI	\$ 78,821 \$ \$ 1,065,797 \$	83,708 \$ 1,206,446 \$	92,048 \$ 994,523 \$	96,572 \$ 1,120,750 \$	95,274 \$ 1,184,054 \$	118,000 \$ 1,425,533 \$	118,000 \$ 1,361,577 \$	121,658 \$ 1,412,990 \$	125,429 \$ 1,469,235 \$	129,318 \$ 1,527,919 \$	133,327 \$ 1,589,158 \$	137,460 \$ 1,653,072 \$	141,721 \$	146,114 \$	150,644 \$ 1,862,159 \$	1.93
					AMERICAN SEC.	7,54 1,44	27.1103.00 €	2,502,511	1,112,550 0	1,400,200	1,521,515	1,505,150 3	1,033,072 3	1,/15,/6/ 3	1,765,437 \$	1,002,139 3	1,93
ACCT.# Administration Pease 0% 0% 011001 Regular Salaries	Pers	\$ 21,994 \$	- 5	19,761 \$	11,817 \$	11,582 \$	12,067 5	14,436 \$	15,158 \$	15.016 6	15711 6					40.000	
100% 0% 011064 Coll Barg Contingency	MCI	\$ - \$	- 5	- 5	- \$	11,502 5	12,007 S	- \$	- S	15,916 \$	16,711 \$	17,547 \$	18,424 \$	19,346 \$	20,313 \$	21,329 \$	2
0% 0% 014041 Overtime	Pers	\$ - 5	- S	- \$	35 S	- \$	50 \$	50 \$	53 \$	55 \$	58 \$	61 S	64 \$	67 \$	70 \$	74 \$	
100% 0% 015001 Longevity 0% 0% 016001 Leave At Termination	MCI Pers	\$ 1,371 \$	- 5	1,310 \$ (995) \$	1,357 \$ 5,443 \$	1,472 \$	1,609 \$ 3.000 \$	1,701 \$ 3.000 \$	1,754 S 3.150 S	1,808 \$ 3,308 \$	1,864 \$	1,922 \$	1,982 \$	2,043 \$	2,106 \$	2,172 \$	
0% 0% 021001 Insurance-Health		\$ 45,722 \$	- 5	51,262 \$	49,097 \$	56,256 \$	59,827 \$	66,518 S	69.844 S	73,336 \$	3,473 \$ 77,003 \$	3,647 \$ 80,853 \$	3,829 \$ 84,896 \$	4,020 \$ 89,140 \$	4,221 \$ 93,598 \$	4,432 \$ 98,277 \$	1
0% 0% 021101 Insurance-Dental	Pers	\$ 3,999 \$	- \$	3,123 \$	7,516 \$	3,586 \$	3,095 \$	3,593 \$	3,773 \$	3,961 \$	4,159 \$	4,367 \$	4,586 \$	4,815 \$	5,056 \$	5,308 \$	
0% 0% 021501 Insurance-Life 0% 0% 021601 Insurance-Disability	Pers	\$ 571 \$	\$	284 5	272 \$	197 \$	217 S	213 \$	224 \$	235 \$	247 S	259 \$	272 \$	285 \$	300 S	315 \$	
0% 0% 022001 Social Security	Pers Pers	\$ 1,482 S S - S	- S	1,097 \$ 1,194 \$	1,080 \$ 833 \$	848 \$ 791 \$	939 \$ 851 \$	909 \$ 1,152 \$	954 \$ 1,210 \$	1,002 \$	1,052 \$ 1.334 \$	1,105 \$ 1,400 \$	1,160 \$ 1,470 \$	1,218 \$ 1,544 \$	1,279 \$	1,343 \$	
100% 0% 022501 Medicare	MCI	\$ - \$	- 5	279 \$	195 \$	185 \$	199 \$	270 \$	278 S	287 \$	296 \$	305 \$	315 \$	324 S	1,621 S 334 S	1,702 \$ 345 \$	
0% 0% 023001 Retirement 0% 0% 026002 Insurance-Workers Comp	Pers	\$ - \$	- \$	1,783 \$	1,253 \$	1,082 \$	1,208 \$	2,005 \$	2,105 \$	2,211 \$	2,321 \$	2,437 \$	2,559 \$	2,687 \$	2,821 5	2,962 \$	
0% 0% 026002 Insurance-Workers Comp 100% 0% 030101 Prof Services-Audit		\$ 3,110 \$ \$ 152 \$	4,100 \$ 152 \$	6,096 \$ 1.091 \$	2,843 \$ 137 \$	3,167 \$ 1,079 \$	2,814 \$ 1,145 \$	3,103 \$ 1,179 \$	3,258 \$	3,421 \$	3,592 \$	3,772 5	3,960 \$	4,158 S	4,366 \$	4,585 \$	
100% 0% 031002 Prof Services-Engineering	MCI	132 3	132 3	1,091 3	13/ S	1,378	1,145 5	1,1/9 \$	1,216 S	1,253 \$	1,292 \$	1,332 \$	1,373 \$	1,416 \$	1,460 \$	1,505 \$	
100% 0% 033002 Administrative Overhead		\$ 68,838 \$	69,554 \$	130,592 \$	70,590 \$	73,018 \$	74,386 \$	76,580 \$	78,954 \$	81,402 \$	83,925 \$	86,527 \$	89,209 \$	91,974 \$	94,826 \$	97,765 \$	1
100% 0% 034001 Lock Boxes 100% 0% 034206 Software-Annual Maint	CPI MCI	\$ 4,992 \$	- S	2,160 \$	2,729 \$	3,748 \$	3,000 S	4,860 \$	4,973 5	5,088 \$	5,206 \$	5,327 \$	5,451 S	5,577 \$	5,706 \$	5,839 \$	
00% 0% 043024 Repairs-Vehicle	MCI	\$ - 5	- 5	8 5	- 5	3,088 \$	5,467 \$	5,467 \$	5,636 \$ - S	5,811 \$	5,991 \$	6,177 5	6,369 \$	6,566 \$	6,770 S	6,979 \$	
00% 0% 043028 Maintenance	MCI	\$ - \$	- S	1,478 \$	1,291 \$	1,389 \$	2,975 \$	1,975 \$	2,036 \$	2,099 \$	2,164 \$	2,232 \$	2,301 \$	2,372 \$	2,446 S	2,521 \$	
00% 0% 044002 Rental Other Equipment	MCI	\$ - \$	- \$	- \$	- S		\$	- \$	- \$	- \$	- \$	- 5	- \$	- \$	- \$	- \$	
00% 0% 053001 Advertising	MCI	\$ 4,200 \$ \$ 334 \$	4,272 S	8,299 \$ 313 \$	7,532 \$ 194 \$	7,532 \$	8,710 \$ 300 \$	8,710 \$ 300 \$	8,980 5 309 \$	9,258 \$ 319 \$	9,545 \$ 329 \$	9,841 \$ 339 \$	10,146 \$ 349 \$	10,461 \$ 360 \$	10,785 \$ 371 \$	11,120 \$ 383 \$	
00% 0% 054003	MCI				\$	19	5	- 5	- \$	- \$	- 5	- 5	- 5	- \$	5/1 5	- 5	
00% 0% 054050 Training-Education 00% 0% 055050 Printing	MCI	\$ 151 \$	- \$	- \$	- S	35 \$	100 \$	100 \$	103 S	106 S	110 S	113 5	116 \$	120 \$	124 \$	128 \$	
00% 0% 055050 Printing 00% 0% 056001 Dues Professional Organiz	CPI MCI	\$ 942 5 5 - S	- \$	1,326 \$	348 \$	800 \$ 20 \$	1,500 \$ 400 \$	1,500 \$	1,535 \$	1,570 \$	1,607 \$	1,644 5	1,682 \$	1,721 \$	1,761 \$	1,802 \$	
00% 0% 057101 Travel And Conference	MCI	\$ 117 \$	- 5	12 \$	- 5	20 5	400 \$ 25 \$	400 \$ 25 \$	412 S 26 S	425 \$ 27 \$	438 S	452 \$ 28 \$	466 \$ 29 \$	480 \$ 30 \$	495 S 31 S	511 \$ 32 \$	
00% 0% 062001 Office Supplies		\$ - \$	- 5	274 \$	510 \$	320 \$	300 \$	300 \$	307 \$	314 \$	321 \$	329 5	336 \$	344 S	352 \$	360 \$	
00% 0% 062501 Postage 00% 0% 063501 Gasoline	CPI Energy	\$ 603 \$ \$ 7,244 \$	- 5	292 \$ 6.449 \$	3,051 \$	3,462 5	2,800 \$	3,800 5	3,888 \$	3,978 \$	4,071 \$	4,165 \$	4,262 \$	4,361 \$	4,462 \$	4,565 \$	
Total Administration Pease		\$ 165,822 \$	78,078 \$	237,488 \$	Olast A	2,031 2	2,000	2,734 3	10,423 \$ 220,559 \$	11,161 \$ 229,622 \$	11,951 \$ 239,089 \$	12,797 \$	13,704 \$ 259,310 \$	14,674 \$ 270,105 \$	15,713 \$ 281,387 \$	16,825 \$ 293,179 \$	- 3
ACCT # Engineering Admin Seaton and												(F %)	70		SESSITES IN	1777 PETER 1 87 1	
ACCT. # Engineering Admin Portsmouth 0% 09 011001 Regular Salaries	Pers	\$ 78,039 \$	66,455 \$	88,598 5	137,971 S	115,147 \$	140,794 \$	147,705 \$	155,090 \$	162,845 \$	170,987 5	179,536 \$	188,513 \$	197,939 \$	207,836 \$	218,228 \$	
0% 0% 012001 Part Time Salaries	Pers	\$ 3.5	- \$	317 \$	1,543 \$	- \$	7,460 \$	7,460 \$	7,833 \$	8,225 \$	8,636 S	9,068 \$	9,521 \$	9,997 \$	207,836 5 10,497 \$	218,228 S 11,022 \$	
0% 0% 014041 Overtime	Pers	\$ 855 \$	2,353 \$	18 \$	- S	- 18 m	s	- \$	- \$	- \$	- \$	- S	- \$	- \$. \$	- \$	
0% 0% 022001 Social Security 100% 0% 022501 Medicare		\$ 4,524 \$	5,157 \$	5,419 \$	8,314 S	6,790 \$	9,192 \$	9,574 \$	10,053 \$	10,555 \$	11,083 \$	11,637 \$	12,219 \$	12,830 \$	13,472 \$	14,145 \$	
0% 0% 022501 Medicare 0% 0% 023001 Retirement	Pers	\$ 1,031 \$ \$ 6,862 \$	1,206 \$ 8,060 \$	1,267 \$ 6,659 \$	1,944 \$ 12,775 \$	1,588 \$ 10,221 \$	2,150 \$ 13,046 \$	2,239 \$ 15,810 \$	2,308 \$ 16,601 \$	2,380 \$ 17,431 \$	2,454 S 18,302 S	2,530 \$	2,608 \$	2,689 \$	2,772 \$	2,858 \$	
00% 0% 031002 Prof Services-Engineering	MCI	\$ 10,200 \$	- \$	9,818 \$	40,092 \$	1,837 \$	45,000 \$	45,000 \$	46,395 \$	47,833 5	18,302 S 49,316 S	19,217 \$ 50,845 \$	20,178 \$ 52,421 \$	21,187 \$ 54.046 \$	22,246 \$ 55,722 \$	23,359 \$ 57,449 \$	
100% 0% 033004 Groundwater Protect Prgm		\$ 2,202 5	2,343 S	- S	22,000 \$	1,742 \$	20,000 \$	20,000 \$	20,620 \$	21,259 \$	21,918 \$	22,598 \$	23,298 \$	24,020 \$		25,533 \$	
100% 0% 034103 Telephone		\$ 1,591 \$	1,585 \$	1,450 \$	1,261 \$	1,150 \$	1,600 \$	1,600 \$	1,637 \$	1,675 \$	1,714 \$	1,754 \$	1,794 \$	1,836 \$	1,879 \$	1,922 \$	
SALA SAL OPATON CENDRAL FINANCES	CM	, 1,011 5	1,182 5	891 \$	909 S	889 \$	2,000 \$	1,500 \$	1,535 \$	1,570 \$	1,607 \$	1,644 \$	1,682 \$	1,721 \$	1,761 \$	1,802 \$	
100% 0% 034104 Cellular Phones	CPI	\$ 1,011 \$	1,182 \$	891 \$	909 S	889 \$	2,000 \$ if 77 nd Financial Service	1,500 \$		1,675 \$	1,714 S 1,607 S						

Schedule 2A - Water O&M Expenses

Schedule 2A - Water O&M Expenses			FY 2009		FY 2011		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FV 2019	FY 2020	FY 2021	FY 2022	FY 2023
A F V	Escalation Factor	FY 2008 Actual	Actual	FY 2010 Actual	Actual	Actual E	Budget	Budget	Projected	Projected							
0% 100% 0% 039054 Prof/Services-Contract	MCI	\$ 8,621 \$ \$ 1,200 \$	2,700 \$ 1,200 \$	8,197 \$ 1,020 \$	2,937 \$ 1,020 \$	2,593 \$	4,000 \$	4,000 \$ 1,400 \$	4,124 S	4,252 \$ 1.488 \$	4,384 S	4,520 \$ 1,582 \$	4,660 \$ 1,631 \$	4,804 \$ 1,681 \$	4,953 \$ 1,734 \$	5,107 \$ 1.787 \$	5,265
0% 100% 0% 043028 Maintenance 0% 100% 0% 054050 Training-Education	MCI	\$ 1,200 S \$ 1,967 S	1,759 \$	636 \$	951 \$	561 \$	3,000 S	3,000 \$	3,093 \$	1,488 S 3,189 S	1,534 S 3.288 S	3,390 \$	3,495 \$	3,603 S	3,715 \$	3.830 S	3,949
0% 100% 0% 055003 Updating Plats & Maps	MCI	5 - 5	- \$	- \$	- \$	- 5	1,000 \$	- 5	- S	- \$	- \$	- \$	- \$	- \$	- 5	- \$	
0% 100% 0% 055050 Printing	CPI	5 . 5	24 \$	- S	- \$ 284 \$		2 900 \$	2.900 \$	2.967 S	3.036 S	3.107 S	3 179 \$	- \$ 3.252 \$	3 328 \$	3.405 \$	- S	3,565
0% 100% 0% 056001 Dues Professional Organiz 0% 100% 0% 057101 Travel And Conference	CPI MCI	\$ 2,565 \$ \$ 1,336 \$	1,594 \$ 1,515 \$	1,179 \$ 343 \$	314 S	1,049 \$ 100 \$	1,500 \$	1,500 \$	1,547 \$	1,594 \$	1,644 \$	1,695 \$	1,747 \$	1,802 \$	1,857 \$	1,915 \$	1,974
0% 100% 0% 057102 Travel Reimbursement	MCI	s - s	- \$	- S	8 \$	5 \$	· s	- \$	- S	- \$	- 5	- \$	- \$	- S	- S	- S	
0% 100% 0% 062001 Office Supplies	CPI	\$ 1,519 \$	1,467 \$	374 \$	- \$	73 \$	2,500 \$	1,500 \$	1,535 S	1,570 \$	1,607 S	1,644 \$	1,682 5	1,721 \$	1,761 \$	1,802 \$	1,844
0% 100% 0% 062007 Computer/Printer Supplies 0% 100% 0% 062011 Operating Supplies	CPI CPI	\$ 2,685 S 5 1,788 S	705 \$ 426 \$	3,172 \$ 90 \$	3,494 S	4,564 \$ 54 \$	5,000 \$ 1,500 \$	5,000 \$ 1,000 \$	5,116 \$ 1,023 \$	5,235 \$ 1,047 \$	5,356 \$ 1,071 \$	5,480 \$ 1,096 \$	5,608 \$ 1,122 \$	5,738 \$ 1,148 \$	5,871 \$ 1,174 \$	6,007 \$ 1,201 \$	6,146 1,229
0% 100% 0% 067001 Books & Periodicals	CPI	S 3,080 S	1,072 \$	72 \$	66 S	161 \$	1,000 \$	200 \$	205 S	209 \$	214 \$	219 \$	224 \$	230 \$	235 \$	240 S	246
0% 100% 0% 074000 Machinery And Equipment	CCI	\$ - \$	1,000 \$	1,112 \$	215 \$	402 \$	3,500 S	3,500 \$	- S	- \$	- \$	- S	- 5	- S	- \$	- 5	-
Total Engineering Admin Portsmouth		\$ 131,080 \$	101,802 \$	130,632 \$	236,096 \$	148,926 \$	268,542 \$	274,888 \$	283,125 \$	295,394 \$	308,221 \$	321,633 \$	335,656 \$	350,320 \$	365,654 \$	381,691 \$	398,463
ACCT. 2 Engineering Admin Pease																	
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 012001 Part Time Salaries	Pers Pers	\$ 13,411 \$	- \$	15,635 \$ 56 \$	24,348 \$ 272 \$	20,320 \$	24,846 \$ 1,316 \$	26,066 \$ 1,316 \$	27,369 \$ 1,382 \$	28,738 \$ 1,451 \$	30,175 \$ 1,523 \$	31,683 \$ 1,600 \$	33,268 \$ 1,680 \$	34,931 S 1.764 S	36,677 \$ 1,852 \$	38,511 \$ 1,944 \$	40,437 2,042
100% 0% 0% 012001 Part rime salaries	Pers	S 154 S	- S	3 \$	- \$	- \$	· S	- \$	- S	- \$	- \$	- \$	- S	- \$	- \$	- \$	2,042
100% 0% 0% 022001 Social Security	Pers	S 734 S	- \$	956 \$	1,467 \$	1,198 \$	1,622 \$	1,690 \$	1,775 \$	1,863 \$	1,956 \$	2,054 \$	2,157 \$	2,265 \$	2,378 \$	2,497 \$	2,622
0% 100% 0% 022501 Medicare 100% 0% 0% 023001 Retirement	MCI Pers	S 199 S S 1,219 S	- S	224 \$ 1,175 \$	343 \$ 2,254 \$	280 \$ 1,804 \$	379 \$ 2,302 \$	395 \$ 2,790 \$	407 \$ 2.930 \$	420 \$ 3.076 \$	433 \$ 3,230 \$	446 \$ 3,391 \$	460 S 3.561 S	474 \$ 3,739 \$	489 \$ 3.926 \$	504 \$ 4.122 \$	520 4,328
0% 100% 0% 031002 Prof Services-Engineering	MCI	\$ 1,800 \$	- 5	1,733 \$	253 \$	324 \$	1,000 \$	1,000 \$	1,031 \$	1,063 S	1,096 S	1,130 \$	1,165 \$	1,201 \$	1,238 \$	1,277 \$	1,316
0% 100% 0% 033004 Groundwater Protect Prgm	MCI	S 2,205 S	- \$	- \$	- S	307 \$	1,000 \$	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 \$	1,165 \$	1,201 \$	1,238 \$	1,277 \$	1,316
0% 100% 0% 034103 Telephone 0% 100% 0% 034104 Cellular Phones	CPI CPI	5 . 5	- 5	256 \$ 157 \$	223 5	203 \$ 157 \$	- \$	240 \$ 300 \$	246 \$ 307 \$	251 \$ 314 \$	257 \$ 321 \$	263 \$ 329 \$	269 \$ 336 \$	275 \$ 344 \$	282 \$ 352 \$	288 \$ 360 \$	295 369
0% 100% 0% 039054 Prof/Services-Contract	MCI	\$ - \$	- \$	1,447 S	- \$	458 \$. \$	600 \$	619 \$	638 \$	658 \$	678 \$	699 S	721 \$	743 \$	766 \$	790
0% 100% 0% 043028 Maintenance	MCI	\$ - \$	- S	180 \$	180 \$	- \$	150 \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- S	
0% 100% 0% 054003 State Certification 0% 100% 0% 054050 Training-Education	MCI MCI	\$ - \$. 5	112 5	- 5	99 \$	294 S	250 \$	258 S	266 S	274 \$	- S 282 S	- S 291 S	300 \$	310 5	319 \$	329
0% 100% 0% 055003 Updating Plats & Maps	MCI	\$ - \$	- \$	- 5	- \$	- 5	- \$	- \$	- \$	- \$	- S	- \$	- \$	- S	- S	· \$	
0% 100% 0% 055050 Printing	CPI	\$ - \$	- \$	- \$ 208 \$	- \$	185 \$	- S	500 \$	- \$ 512 \$	- \$ 523 \$	- \$ 536 \$	- \$ 548 \$	- \$ 561 \$	- \$ 574 \$	- \$ 587 \$	- \$ 601 \$	615
0% 100% 0% 056001 Dues Professional Organiz 0% 100% 0% 057101 Travel And Conference	MCI	5 - 5	- 5	208 S 61 S	- \$	185 \$	500 S	500 5	512 5	523 5	- 5	548 \$ - \$	561 5	5/4 5	587 S	- 5	915
0% 100% 0% 057102 Travel Reimbursement	MCI	\$ - \$	- \$	- 5	- \$	- \$	70 S	- 5	- s	- \$	- s	- \$	- S	- \$	- \$	- \$	
0% 100% 0% 062001 Office Supplies	CPI CPI	s - s	- s	66 \$ 560 \$	- S 617 S	- S 805 S	300 \$ 1,000 \$	300 S	307 S 1.023 S	314 \$ 1.047 \$	321 \$ 1.071 \$	329 \$ 1.096 \$	336 S	344 \$ 1.148 \$	352 \$ 1.174 \$	360 \$ 1,201 \$	369 1.229
0% 100% 0% 062007 Computer/Printer Supplies 0% 100% 0% 062011 Operating Supplies	CPI	5 - 5	- 5	16 \$	- 5	805 S	70 S	70 \$	72 S	73 S	75 S	77 \$	79 \$	1,148 \$ 80 \$	82 \$	84 5	86
0% 100% 0% 067001 Books & Periodicals	CPI	\$ 80 S	. s	13 \$	- \$	- \$	100 S	100 \$	102 \$	105 \$	107 \$	110 \$	112 S	115 \$	117 \$	120 \$	123
Total Engineering Admin Pease		\$ 19,802 \$	- \$	22,858 \$	29,957 \$	26,141 \$	34,949 \$	37,617 \$	39,369 \$	41,205 \$	43,129 \$	45,146 \$	47,260 \$	49,476 \$	51,798 \$	54,233 \$	56,785
ACCT. # Treatment Plant Portsmouth																	
100% 0% 0% 011001 Regular Salaries 0% 100% 0% 011060 On Call Monitoring	Pers MCI	\$ 289,064 \$ \$ 13,630 \$	351,230 \$ 13,003 \$	297,491 \$ 13,959 \$	302,211 \$ 14,535 \$	308,035 \$ 14,004 \$	279,474 \$ 14,131 \$	299,561 \$ 14,448 \$	314,539 \$ 14,896 \$	330,266 \$ 15,358 \$	346,779 \$ 15,834 \$	364,118 \$ 16,325 \$	382,324 \$ 16,831 \$	401,440 \$ 17,352 \$	421,512 \$ 17,890 \$	442,588 5 18,445 S	464,717 19,017
100% 0% 0% 012001 Part Time Salaries	Pers	\$ 2,598 \$	1,734 \$	5,797 \$	1,758 \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	15,017
100% 0% 0% 014041 Overtime	Pers	S 6,319 S	6,358 \$	3,940 \$	4,027 \$	10,654 \$	10,268 \$	10,498 \$	11,023 \$	11,574 \$	12,153 \$	12,760 \$	13,398 \$	14,068 \$	14,772 \$	15,510 S	16,286
100% 0% 0% 022001 Social Security 0% 100% 0% 022501 Medicare	Pers MCI	S 18,261 S S 4,270 S	22,164 \$ 5.183 \$	18,862 \$ 4.411 \$	18,806 \$ 4.398 \$	19,557 \$ 4.574 \$	18,840 S 4.406 S	20,119 \$ 4.705 \$	21,125 S 4.851 S	22,181 \$ 5,001 \$	23,290 S 5.156 S	24,455 \$ 5,316 \$	25,678 S 5.481 S	26,961 \$ 5,651 \$	28,309 S 5,826 S	29,725 \$ 6,007 \$	31,211
100% 0% 0% 023001 Retirement	Pers	S 26,746 S	32,726 \$	28,952 \$	29,277 \$	29,822 \$	26,741 S	34,949 \$	36,696 \$	38,531 \$	40,458 S	42,481 \$	44,605 S	46,835 \$	49,177 S	51,636 \$	54,217
0% 100% 0% 031003 Prof Services-Scada	MCI	\$ 18,571 \$	15,715 \$	9,673 \$	217 \$	3,297 \$	15,000 \$	15,000 \$	15,465 \$	15,944 \$	16,439 \$	16,948 \$	17,474 \$	18,015 \$	18,574 \$	19,150 \$	19,743
0% 100% 0% 032001 Prof Services-O/S Counsel 0% 100% 0% 033001 Prof Services-Temp	MCI	\$ 1,865 \$	800 \$ 576 \$	67,644 \$	- \$		S	- \$. \$	- 5		- \$. 5	- \$	* S	- 5	
0% 100% 0% 034103 Telephone	CPI	\$ 8,563 \$	11,061 \$	8,108 \$	8,419 \$	12,366 \$	10,000 S	10,000 \$	10,232 \$	10,469 \$	10,712 \$	10,961 \$	11,215 \$	11,475 \$	11,742 5	12,014 \$	12,293
0% 100% 0% 034104 Cellular Phones	CPI	\$ 2,963 \$	3,760 \$	5,527 \$	4,558 \$	5,646 \$	8,800 \$	8,800 \$	9,004 \$	9,213 \$	9,427 \$	9,646 \$	9,869 \$	10,098 \$	10,333 \$	10,572 \$	10,818
0% 100% 0% 034201 Outside Programming 0% 100% 0% 039051 Security/Alarms	MCI	\$ - \$ \$ 315 \$	264 S	224 \$. 5	1,175 \$	1,500 S	1,500 S	1,535 \$	1,570 \$	1,607 \$	1,644 \$	- S 1,682 S	1,721 \$	1,761 \$	1,802 \$	1,844
0% 100% 0% 039054 Prof/Services-Contract	MCI	\$ 7,416 \$	- S	- \$	- \$		\$	- \$	- \$	- \$	- 5	- \$	- 5	- \$	- \$	- \$	
0% 0% 100% 041002 Electricity	Energy	\$ 135,037 5	147,039 \$	106,023 \$	188,516 \$	147,089 \$	175,000 \$	187,250 \$	200,507 \$	214,703 \$	229,904 \$	246,181 \$	263,611 \$	282,275 \$	302,260 \$	323,660 \$	346,575
0% 0% 100% 041101 Natural Gas 0% 100% 0% 041102 Heating Oil	Energy Energy	\$ 14,676 \$	1,874 S 343 S	1,649 \$ 343 \$	1,270 \$	14,709	\$	- 5	. \$	- 5	- 5	- 5	. 5		- 5	- 5	-
0% 0% 100% 041103 Propane Gas	Energy	s - s	- 5	- 5	1,684 \$	614 \$	18,000 \$	19,260 \$	20,624 \$	22,084 \$	23,647 S	25,322 \$	27,114 \$	29,034 \$	31,090 \$	33,291 \$	35,648
0% 100% 0% 041301 Rubbish Removal	MCI	\$ - \$	- S	- \$	54 S	270 \$	260 S	260 \$	268 \$	276 \$	285 \$	294 \$	303 \$	312 \$	322 \$	332 S	342 263.244
0% 0% 100% 041308 Sludge Disposal 0% 100% 0% 043002 Repairs-Electrical	MCI	\$ 25,752 \$ \$ 3,925 \$	100,871 \$ 6,044 \$	2,269 \$	47,055 \$ 5,241 \$	43,166 \$ 665 \$	100,000 \$ 10,000 \$	200,000 \$	206,200 \$ 10,310 \$	212,592 \$ 10,630 \$	219,183 \$ 10,959 \$	225,977 \$ 11,299 \$	232,983 \$ 11,649 \$	240,205 \$ 12,010 \$	247,651 \$ 12,383 \$	255,329 \$ 12,766 \$	13,162
0% 100% 0% 043004 Repairs-Plumbing	MCI	s - s	- S	19 \$	- 5	•	\$	- S	- \$	- \$	- 5	- \$	- \$	- \$	- \$	- 5	1.00
0% 100% 0% 043005 Repairs-Heating System 0% 100% 0% 043014 Repairs-Other	MCI	\$ 994 \$	4,689 \$	- \$	336 \$	- 5	3,000 \$	3,000 \$	3,093 \$	3,189 \$	3,288 5	3,390 \$	3,495 \$	3,603 \$	3,715 \$	3,830 \$	3,949
0% 100% 0% 043014 Repairs-Other 0% 100% 0% 043018 Repairs-Equipment	MCI	\$ 6,549 \$	13,256 \$	12,498 \$	6,298 \$	5,809 \$	20,000 \$	20,000 \$	20,620 \$	21,259 \$	21,918 \$	22,598 \$	23,298 \$	24,020 \$	24,765 \$	25,533 \$	26,324
0% 100% 0% 043024 Repairs-Vehicle	MCI	\$ 15,115 \$	20,943 \$	10,015 5	7,898 S	9,430 \$	10,000 S	10,000 \$	10,310 \$	10,630 \$	10,959 \$	11,299 \$	11,649 S	12,010 S	12,383 \$	12,766 \$	13,162
0% 100% 0% 043025 Repairs-Bldings & Grounds 0% 100% 0% 043026 Repairs-Computer Equip	MCI MCI	\$ 2,989 \$ \$ 154 \$	2,192 \$ 95 \$	3,372 \$	5,100 \$ 269 \$	2,606 \$ 517 \$	3,000 \$ 5,000 \$	3,000 \$ 5,000 \$	3,093 \$ 5,155 \$	3,189 \$ 5,315 \$	3,288 \$ 5,480 \$	3,390 \$ 5,649 \$	3,495 S 5,825 S	3,603 \$ 6,005 \$	3,715 \$ 6,191 \$	3,830 \$ 6,383 \$	3,949 6,581
0% 100% 0% 043026 Repairs-Computer Equip 0% 100% 0% 043028 Maintenance	MCI	\$ 6,579 \$	4,665 \$	2,766 \$	2,537 \$	8,617 \$	10,000 \$	10,000 \$	10,310 \$	10,630 \$	10,959 5	11,299 \$	11,649 5	12,010 \$	12,383 \$	12,766 \$	13,162
0% 0% 100% 043029 Lagoons	MCI	\$ 9,892 \$	18,006 \$	7,164 \$	9,939 \$	18,201	S	- \$	- S	- 5	- S	- \$	- \$	- S	- 5	- 5	12.
0% 100% 0% 043030 Bellamy Dam 0% 100% 0% 043031 Scada Equipment	MCI	\$ 8,615 S S 8,350 S	255 \$	4,905 \$ 1,664 \$	20,012 5	1,800 \$	2,000 \$ 10,000 \$	10,000 \$ 2,000 \$	10,310 S 2,062 S	10,630 \$ 2,126 \$	10,959 \$ 2,192 \$	11,299 \$ 2,260 \$	11,649 \$ 2,330 \$	12,010 \$ 2,402 \$	12,383 \$ 2,477 \$	12,766 \$ 2,553 \$	13,162 2,632
0% 100% 0% 044002 Rental Other Equipment	MCI	5 - 5	- 5	4,054 \$	- \$	1,166 S	1,000 S	1,000 \$	1,031 S	1,063 \$	1,096 S	1,130 \$	1,165 S	1,201 \$	1,238 S	1,277 \$	1,316
0% 100% 0% 054003 State Certification	MCI	\$ 2,000 \$	1,500 \$	620 \$	- S	1,098 \$	2,000 \$	2,000 \$	2,062 \$	2,126 \$	2,192 \$	2,260 \$	2,330 \$	2,402 \$	2,477 \$	2,553 \$	2,632
0% 100% 0% 054050 Training-Education 0% 100% 0% 055050 Printing	MCI	\$ 1,376 \$ \$. \$	2,806 \$	830 \$	596 \$	1,822 \$	1,500 \$	1,500 \$	1,547 \$ - \$	1,594 \$	1,644 \$ - \$	1,695 \$	1,747 \$	1,802 \$ - \$	1,857 \$	1,915 \$	1,974
0% 100% 0% 056001 Dues Professional Organiz	CPI	\$ 210 \$	- S	- \$	- \$	7100	\$	- \$	- \$	- \$. s	- S	- \$	- s	. s	- s	3.0
0% 100% 0% 056007 Operational Permits	MCI	S - S S 354 S	335 \$	- \$ (278) \$	421 S 62 S	156 \$	600 \$	600 \$ 2,000 \$	619 S 2.062 S	638 \$ 2.126 \$	658 \$ 2.192 \$	678 \$ 2,260 \$	699 S 2.330 S	721 \$ 2.402 \$	743 \$ 2.477 \$	766 \$ 2.553 \$	790 2.632
0% 100% 0% 057101 Travel And Conference 0% 100% 0% 057102 Travel Reimbursement	MCI	S 354 S S 352 S	235 \$	(278) S 296 S	62 5 388 5	238 374 S	2,000 5	1,000 \$	1,031 \$	1,063 \$	1,096 \$	2,260 S	1,165 \$	1,201 \$	1,238 5	1,277 \$	1,316
0% 100% 0% 061001 First Aid	MCI	\$ 496 \$	469 S	379 \$	29 \$	- \$	1,000 \$	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 \$	1,165 \$	1,201 \$	1,238 \$	1,277 \$	1,316
0% 100% 0% 061002 Miscellaneous Supplies	MCI CPI	S - S S 1.127 S	- S 2.012 S	- \$ 1,256 \$	2.271 S	- S 1,850 S	1,000 \$ 2,000 \$	- \$ 2.000 \$	- \$ 2.046 \$	2.094 \$	2.142 5	- \$ 2.192 \$	- \$ 2.243 \$	- \$ 2.295 \$	- \$ 2348 \$	- S	2.459
0% 100% 0% 062001 Office Supplies 0% 100% 0% 062007 Computer/Printer Supplies	CPI	\$ 1,127 \$ \$ 100 \$	2,012 \$ 27 \$	1,256 \$	2,271 S 26 S	1,850 5 389 5	2,000 S 500 S	2,000 \$ 500 \$	2,046 S 512 S	2,094 S 523 S	2,142 S 536 S	2,192 \$ 548 \$	2,243 S 561 S	2,295 \$ 574 \$	2,348 \$ 587 \$	2,403 S 601 S	2,459 615
0% 100% 0% 062011 Operating Supplies	CPI	\$ 2,876 \$	2,712 \$	2,657 \$	4,327 \$	5,233 \$	5,000 \$	5,000 \$	5,116 \$	5,235 \$	5,356 \$	5,480 \$	5,608 S	5,738 \$	5,871 \$	6,007 \$	6,146
0% 100% 0% 062501 Postage	CPI	\$ 40 \$	985 \$	244 \$	11 \$	285 1,688 \$	2.000 S	- \$ 2,000 \$	- \$ 2.142 S	- \$ 2,293 \$	- 5 2,456 S	- \$ 2,629 \$	- \$ 2.816 \$	- \$ 3.015 \$	- \$ 3,228 \$	- \$ 3,457 \$	3.702
0% 100% 0% 063600 Diesel Fuel 0% 100% 0% 063800 Materials-Chemicals	Energy MCI	\$ 238,074 5	282,469 5	246,957 \$	262,380 \$	259,739 \$	2,000 \$	400,415 \$	412,828 \$	425,626 \$	438,820 \$	452,423 \$	2,816 S 466,448 S	480,908 \$	495,817 \$	511,187 \$	527,034
0% 100% 0% 067001 Books & Periodicals	CPI	s - s	- \$	- \$	- \$	137	\$	- \$	- \$	- \$	- \$. \$	- \$	- \$. \$	- \$	*
0% 100% 0% 068001 Clothing Allowance 0% 100% 0% 068002 Clothing	CPI CPI	\$ - \$ \$ 3,499 \$	75 \$ 3,643 \$	64 5 3,923 \$	75 \$ 3,241 \$	167 3,317 \$	3,000 \$	3,000 \$	3,070 S	3,141 5	- S 3,214 S	3,288 \$	3,365 5	3,443 S	- S 3,522 S	3,604 S	3,688
0% 100% 0% 068003 Protective Clothing	CPI	\$ 328 \$	411 S	637 \$	361 \$	1,161 \$	750 \$	750 \$	767 S	785 S	803 \$	822 \$	841 \$	861 5	881 5	901 \$	922
						10 of	177										

11 \$ 1,161 \$ 750 \$ 10 of 77
Prepared By: Municipal and Financial Services Group

Schedule 2A - Water O&M Expenses

Schedule 2A - Water O&M Expenses																	
A F V	Escalation Factor	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
0% 100% 0% 068030 Tools	CPI	\$ 3,012 \$	1,477 \$	2,917 \$	974 \$	518 S	Budget 4,000 S	8udget 4.000 \$	Projected 4,093 S	Projected 4,188 \$	Projected 4,285 \$	Projected 4.384 S	Projected 4,486 \$	Projected 4,590 S	Projected 4,697 S	Projected 4.806 \$	Projected
0% 100% 0% 072000 Buildings 0% 100% 0% 074000 Machinery And Equipment	MCI	\$ 3,671 \$	3,625 \$	- \$	- \$	2,312 \$	5,000 \$	5,000 \$	- \$	- 5	- \$	- 5	- 5	4,590 5	4,697 S	4,806 \$	4,917
0% 100% 0% 092101 Financing Fees On Debt	cci	\$ 2,204 \$	17,843 \$ 83,648 \$	31,038 \$	2,746 \$	2,234 \$	10,000 \$	10,000 \$	- 5	- \$	- \$	- \$	- \$	- \$	- \$	- 5	
Total Treatment Plant Portsmouth		\$ 898,922 \$	1,189,122 \$	912,891 \$	962,324 \$	946,508 \$	1,093,770 \$	1,341,115 \$	30,000 \$ 1,412,183 \$	28,000 \$ 1,468,918 \$	5,000 \$ 1,507,460 \$	5,000 \$ 1,571,959 \$	5,000 S 1,639,574 S	11,250 S 1,716,722 S	11,250 \$ 1,791,080 \$	11,250 S 1,869,087 S	11,250
ACCT. # Treatment Plant Pease									8 2 8	2000100 40	37477361775		2,033,314 \$	2,720,722 3	1,751,000 3	1,005,007	1,550,540
100% 0% 0% 011001 Regular Salaries	Pers	\$ 51,011 \$	- 5	52.498 S	53.331 S	54.359 S	51,850 \$	53,388 \$	56,057 S	58,860 \$	61,803 S	64.893 S	68.138 S	71,545 \$			
100% 0% 0% 014041 Overtime 100% 0% 0% 022001 Social Security	Pers	\$ 47 \$	- \$	743 \$	711 \$	2,254 \$	856 \$	875 \$	919 \$	965 \$	1,013 \$	1.064 \$	1.117 5	71,545 5 1.173 5	75,122 \$ 1,231 \$	78,878 \$ 1,293 \$	82,822 1,357
0% 100% 0% 022001 Social Security 0% 100% 0% 022501 Medicare	Pers MCI	\$ 3,225 \$ \$ 755 \$	- 5	3,332 \$ 779 \$	3,319 \$	3,472 \$	3,268 \$	3,364 \$	3,532 \$	3,709 \$	3,894 S	4,089 \$	4,293 \$	4,508 \$	4,733 \$	4,970 \$	5,219
100% 0% 0% 023001 Retirement	Pers	S 4,724 S	- 5	5,114 S	776 \$ 5.166 \$	812 \$ 5,296 \$	764 \$ 4.638 \$	787 \$ 5,844 \$	811 \$ 6,136 \$	837 \$ 6,443 \$	862 \$ 6,765 \$	889 \$	917 \$	945 \$	975 5	1,005 \$	1,036
0% 100% 0% 031002 Prof Services-Engineering 0% 100% 0% 031003 Prof Services-Scada	MCI	s - s	- s	- \$	- 5		5	- \$	- S	6,443 \$	- 5	7,103 \$	7,459 S	7,832 \$	8,223 \$	8,634 5	9,066
0% 100% 0% 031003 Pror Services-Scada 0% 100% 0% 034103 Telephone	MCI CPI	\$ 2,064 \$ \$ 1,551 \$	- 5	1,707 \$	2,132 S	771 S	2,000 \$	2,000 \$	2,062 \$	2,126 \$	2,192 \$	2,260 \$	2,330 \$	2,402 \$	2,477 \$	2,553 \$	2,632
0% 100% 0% 034201 Outside Programming	MCI	\$ - \$	- s	1,431 \$	1,486 \$	- 5	200 S	200 \$	205 \$	209 \$	214 \$	219 \$	224 \$	230 \$	235 5	240 \$	246
0% 0% 100% 039010 Prof/Services-Lab Tests 0% 100% 0% 039051 Security/Alarms	MCI	\$ - \$	- \$	- \$	2,150 \$	72 \$	5,000 \$	5,000 \$	5,155 \$	5,315 \$	5.480 \$	5.649 5	5,825 \$	6,005 \$	6,191 \$	- \$ 6,383 \$	6,581
0% 100% 0% 039051 Security/Alarms 0% 0% 100% 041002 Electricity	CPI Energy	5 - S S 22.920 S	- \$ 16.648 \$	40 \$ 34,298 \$. \$	207 \$	200 \$	200 \$	205 \$	209 \$	214 5	219 \$	224 \$	230 S	235 \$	240 S	246
0% 0% 100% 041101 Natural Gas	Energy	\$ - 5	198 \$	291 \$	22,039 \$	21,170 \$ 178 \$	25,000 \$ 2,000 \$	25,000 \$ 2,000 \$	26,770 \$ 2.142 \$	28,665 \$ 2,293 \$	30,695 \$ 2,456 \$	32,868 \$ 2,629 \$	35,195 \$ 2,816 \$	37,687 \$ 3.015 \$	40,355 \$	43,212 \$	46,272
0% 100% 0% 041102 Heating Oil 0% 100% 0% 041301 Rubbish Removal	Energy	\$ - \$	- \$	61 S	- \$	- \$	2,000 \$	2,000 \$	2,142 S	2,293 \$	2,456 S	2,629 5	2,816 S	3,015 S	3,228 \$ 3,228 \$	3,457 \$ 3,457 \$	3,702
0% 0% 100% 041301 Robbish Removal	MCI MCI	\$ - S S - S	- S	- 5	- S	- \$	100 S	100 \$	103 \$	106 \$	110 S	113 \$	116 S	120 \$	124 S	128 \$	132
0% 100% 0% 043002 Repairs Electrical	MCI	\$ 5	32 \$	421 5	- S	- 5	500 S	500 S	- S 516 S	531 \$	- S	565 5	- \$ 582 \$	601 5	. \$ 619 \$	- S 638 S	658
0% 100% 0% 043018 Repairs-Equipment 0% 100% 0% 043024 Repairs-Vehicle	MCI	\$ 116 S	1,212 \$	3,563 \$	1,481 \$	272 \$	5,000 \$	5,000 \$	5,155 \$	5,315 \$	5,480 S	5,649 5	5,825 \$	6,005 \$	6,191 \$	638 S 6,383 S	658 6,581
0% 100% 0% 043025 Repairs-Bldings & Grounds	MCI MCI	\$ - 5 \$ 819 S	917 \$	1,767 \$ 1,119 \$	1,198 5	234 \$	2,000 \$	2.000 \$	- S	- \$	- S	- 5	- S	- \$	- 5	- \$	
0% 100% 0% 043027 Repairs-Office Equipment	MCI	s - s	. \$	· S	- \$	234 3	2,000 S	2,000 S	2,062 \$ - \$	2,126 \$ - S	2,192 \$	2,260 \$	2,330 \$	2,402 \$	2,477 \$	2,553 \$	2,632
0% 100% 0% 043028 Maintenance 0% 100% 0% 054050 Training-Education	MCI MCI	S 8 S	- s	488 \$	- S	- 5	200 S	200 \$	206 \$	213 \$	219 \$	226 \$	233 \$	240 \$	248 \$	255 \$	263
0% 100% 0% 056001 Dues Professional Organiz	CPI	s - s	. 5	146 \$ - S	- \$	- \$	50 S	- \$ 50 \$	- \$	- \$	- \$. \$	- S	- \$	- \$	- \$	
0% 100% 0% 056007 Operational Permits 0% 100% 0% 057101 Travel And Conference	MCI	\$ - \$	- \$	- \$	- \$	9 39	\$	- \$	51 S - S	52 \$ - \$	54 S	55 S	56 \$	57 \$	59 \$	60 \$	61
0% 100% 0% 057101 Travel And Conference 0% 100% 0% 061001 First Aid	MCI MCI	S - S	- S	- \$ 67 \$	· S	- \$	\$ 100 S	- 5	. \$	- 5	- \$	- 5	- \$	- S	- 5	- 5	(*)
0% 100% 0% 062001 Office Supplies	CPI	\$ - \$	- \$	222 \$. 5	- 5	100 \$	100 \$	103 \$	106 \$	110 5	113 \$	116 \$	120 \$	124 \$	128 5	132
0% 100% 0% 063800 Materials-Chemicals 0% 100% 0% 068001 Clothing Allowance	MCI	\$ 3,185 \$	16,065 \$	58,680 \$	5,445 \$	11,009 \$	16,000 \$	16,000 \$	16,496 \$	17,007 \$	17,535 S	18,078 \$	18,639 \$	19,216 \$	19.812 \$	20.426 S	21,059
0% 100% 0% 068002 Clothing	CPI CPI	s - s	- \$	11 \$ 692 \$	- 5	30 \$	200 S	200 \$	205 \$	209 \$	214 \$	219 \$	224 \$	230 \$	235 \$	240 \$	246
0% 100% 0% 068003 Protective Clothing	CPI	\$ 46.5	- \$	112 5	- 5		\$	- \$	- S	- \$	- \$	- \$	- \$	- \$. \$	- s	-
0% 100% 0% 068004 Materials-Maintenance 0% 100% 0% 068030 Tools	MCI CPI	\$ - 5	- \$	200 \$	- \$	*	5	- \$. s	- 5	- \$	- \$	- 5	- \$. s	- \$ - \$	
0% 100% 0% 074000 Machinery And Equipment	CCI	S - 5 S 2,000 S	11.926 \$	515 \$ 7.202 \$	172 \$	- \$	200 \$ 15,000 \$	200 \$ 15.000 \$	205 \$	209 \$	214 5	219 \$	224 \$	230 \$	235 \$	240 \$	246
Total Treatment Plant Pease		\$ 92,470 \$	46,998 \$	175,499 \$	99,406 \$	100,136 \$	137,126 \$	140,008 \$	131,237 \$	137,800 \$	144.718 \$	152,011 \$	159,699 \$	167,806 \$	176,357 \$	185,376 \$	194,891
ACCT. # LABORATORY PORTSMOUTH													133,033	107,000 \$	170,337 3	103,370 3	194,091
100% 0% 0% 011001 Regular Salaries	Pers	\$ 68,043 \$	79,971 S	44.013 5	43,688 \$	43,995 \$	42,475 S	46,013 \$	48.314 S	50.729 \$	53,266 S	55,929 \$		2202220020	N2400000 12	80.000.000.0000	
100% 0% 0% 014041 Overtime	Pers	\$ 198 \$	407 S	1,067 \$	- 5	1,026 \$	600 S	613 \$	644 \$	676 \$	710 \$	55,929 \$ 745 \$	58,726 \$ 782 \$	61,662 \$ 821 \$	64,745 \$ 863 \$	67,982 \$ 906 \$	71,381 951
100% 0% 0% 022001 Social Security 0% 100% 0% 022501 Medicare	Pers MCI	\$ 3,922 \$ \$ 917 \$	6,122 \$	2,553 \$ 597 \$	2,439 \$ 570 \$	2,497 \$ 584 \$	2,671 \$ 625 \$	2,891 \$	3,036 \$	3,187 \$	3,347 \$	3,514 5	3,690 \$	3,874 \$	4,068 \$	4,271 5	4,485
100% 0% 0% 023001 Retirement	Pers	5 5,962 5	9,153 \$	4,178 \$	4,015 \$	4,068 \$	3,791 \$	676 \$ 5,022 \$	697 S 5,273 S	719 \$ 5.537 \$	741 S 5.814 S	764 \$ 6.104 \$	787 S 6,409 S	812 \$ 6,730 \$	837 \$ 7,066 \$	863 \$	890 7,791
0% 0% 100% 039010 Prof/Services-Lab Tests 0% 100% 0% 043018 Repairs-Equipment	MCI MCI	38,434 \$	37,811 \$	22,296 \$	18,218 \$	13,949 \$	44,000 \$	44,000 \$	45,364 \$	46,770 \$	48,220 \$	49,715 \$	51,256 \$	52,845 \$	54,483 S	7,420 \$ 56,172 \$	57,914
0% 100% 0% 043028 Maintenance	MCI	S 87 S S 694 S	2,726 S	1,828 S 136 S	651 \$ 1,972 \$	549 \$ 1,138 \$	1,000 \$ 1,500 \$	1,000 \$ 1,500 \$	1,031 S 1,547 S	1,063 \$ 1,594 \$	1,096 \$ 1,644 \$	1,130 \$	1,165 \$	1,201 \$	1,238 \$	1,277 \$	1,316
0% 100% 0% 056001 Dues Professional Organiz	CPI	s - s	210 \$	199 \$	231 \$	231 \$	300 \$	300 \$	307 \$	314 \$	321 \$	1,695 \$ 329 \$	1,747 \$ 336 \$	1,802 \$ 344 \$	1,857 \$ 352 \$	1,915 \$ 360 \$	1,974 369
0% 100% 0% 056007 Operational Permits 0% 100% 0% 057102 Travel Reimbursement	MCI MCI	5 - 5 5 346 5	774 \$	- \$ 150 \$	- \$	- \$	175 \$	175 \$	180 \$	186 \$	192 \$	198 \$	204 \$	210 \$	217 \$	223 \$	230
0% 100% 0% 062001 Office Supplies	CPI	1,151 \$	367 S	141 \$	71 S 90 S	339 \$	800 S 500 S	800 \$ 500 \$	825 \$ 512 \$	850 \$ 523 \$	877 \$ 536 \$	904 \$ 548 \$	932 S 561 S	961 \$ 574 \$	991 \$	1,021 \$	1,053
0% 100% 0% 062011 Operating Supplies 0% 100% 0% 067001 Books & Periodicals	CPI :	16,305 \$	13,859 \$	9,681 \$	10,243 \$	22,743 \$	10,000 \$	10,000 \$	10,232 \$	10,469 \$	10,712 S	10,961 \$	11,215 \$	11,475 \$	587 \$ 11,742 \$	601 S 12,014 S	615 12.293
0% 100% 0% 068003 Protective Clothing	CPI CPI	- 5	211 \$	- \$	- S	· \$	300 \$ 100 \$	300 \$	307 \$	314 \$	321 \$	329 \$	336 S	344 \$	352 \$	360 \$	369
0% 100% 0% 068004 Materials-Maintenance	MCI	- \$	- \$	- \$	- \$	2 4	100 \$	100 \$	102 S	105 \$	107 \$	110 \$	112 5	115 \$	117 \$	120 \$	123
0% 100% 0% 068030 Tools 0% 100% 0% 074000 Machinery And Equipment	CPI	1,440 5	43 \$	- \$	- \$	671 \$	1,000 \$	1,000 \$	1,023 \$	1,047 \$	1,071 \$	1,096 \$	1,122 \$	1,148 \$	1.174 S	1.201 \$	1,229
Total LABORATORY PORTSMOUTH	CCI	1,815 \$	1,012 \$ 154,573 \$	339 S 87,178 \$	1,663 \$ 83,851 \$	4,195 \$ 95,984 \$	5,000 \$ 114,837 \$	5,000 \$	- \$	- \$	- S	. 5	- 4				
ACCT.# LABORATORY PEASE		A STATE OF THE STA							119 393 6	124 085	120 074 6	124.070 /	120 201 6	- 5	· s	- \$	
100% 0% 0% 011001 Regular Salaries							114,037 \$	119,890 \$	119,393 \$	124,085 \$	128,974 \$	134,070 \$	139,381 \$	144,918 \$	150,690 \$	156,708 \$	162,982
	Pers	12,008 \$		7.767					30-20-20-20-20-20-20-20-20-20-20-20-20-20					500,500,000,000	- S 150,690 \$	CONTROL OF	
100% 0% 0% 014041 Overtime	Pers	12,008 \$	- s - s	7,767 \$ 188 \$	7,710 S 121 S	7,764 \$ 181 \$	7,496 \$ - \$	7,665 \$	119,393 \$ 8,048 \$ - \$	8,451 S	8,873 S	9,317 S	139,381 \$ 9,783 \$	144,918 \$	· s	- \$ 156,708 \$ 11,325 \$	162,982
100% 0% 0% 014041 Overtime 100% 0% 0% 022001 Social Security 0% 100% 0% 022501 Medicare	Pers Pers	- \$ 692 \$	- s	188 S 451 S	7,710 S 121 S 438 \$	7,764 \$ 181 \$ 441 \$	7,496 \$ - \$ 465 \$	7,665 \$ - \$ 475 \$	8,048 S - S 499 S	8,451 \$ - \$ 524 \$	8,873 S - S 550 S	9,317 \$ - \$ 577 \$	9,783 S - S 606 S	10,272 \$ - \$ 637 \$	- \$ 150,690 \$ 10,785 \$ - \$ 668 \$	11,325 \$ - \$ 702 \$	
100% 0% 0% 014041 Overtime 100% 0% 0% 025001 Social Security 0% 100% 0% 022501 Medicare 100% 0% 09 023001 Retirement	Pers Pers MCI Pers	- 5	- S - S - S	188 S	7,710 \$ 121 \$	7,764 \$ 181 \$ 441 \$ 103 \$	7,496 S - S 465 S 109 S	7,665 \$ - \$ 475 \$ 111 \$	8,048 \$ - \$ 499 \$ 114 \$	8,451 \$ - \$ 524 \$ 118 \$	8,873 S - S 550 S 122 S	9,317 \$ - \$ 5,77 \$ 125 \$	9,783 S - S 606 S 129 S	10,272 \$ - \$ 637 \$ 133 \$	- S 150,690 S 10,785 S - S 668 S 137 S	11,325 \$ - \$ 702 \$ 142 \$	11,891 - 737 146
100% 0% 0% 104041 Overtime 100% 0% 0% 02001 Social Security 0% 100% 0% 0% 022501 Medicare 100% 0% 0% 033001 Retirement 0% 100% 0% 06 033003 Prof Services-Scada	Pers Pers MCI Pers MGI	- \$ 692 \$ 162 \$		188 \$ 451 \$ 105 \$	7,710 S 121 S 438 S 102 S	7,764 \$ 181 \$ 441 \$	7,496 \$ - \$ 465 \$	7,665 \$ - \$ 475 \$	8,048 S - S 499 S	8,451 \$ - \$ 524 \$	8,873 S - S 550 S	9,317 \$ - \$ 577 \$	9,783 S - S 606 S	10,272 \$ - \$ 637 \$	- \$ 150,690 \$ 10,785 \$ - \$ 668 \$	11,325 \$ - \$ 702 \$	11,891 737
100% 0% 0% 014091 Overtime 100% 0% 0% 022001 Social Security 0% 100% 0% 0222001 Medicare 100% 0% 0% 023001 Retirement 0% 100% 0% 031003 Prof Services-Sada 0% 100% 0% 034103 Telephone	Pers Pers MCI Pers MCI CPI	- \$ 692 \$ 162 \$ 1,052 \$ - \$ - \$	- S - S - S	188 \$ 451 \$ 105 \$ 737 \$ - \$ - \$	7,710 \$ 121 \$ 438 \$ 102 \$ 720 \$ - \$ - \$	7,764 \$ 181 \$ 441 \$ 103 \$ 718 \$	7,496 \$ - \$ 465 \$ 109 \$ 660 \$	7,665 \$ - \$ 475 \$ 111 \$ 826 \$ - \$ - \$	8,048 \$ - \$ 499 \$ 114 \$ 867 \$ - \$	8,451 \$ - \$ 524 \$ 118 \$ 911 \$ - \$ - \$	8,873 S - S 550 S 122 S 956 S - S	9,317 \$ - \$ 577 \$ 125 \$ 1,004 \$ - \$ - \$	9,783 \$ - \$ 606 \$ 129 \$ 1,054 \$ - \$ - \$	10,272 \$ - \$ 637 \$ 133 \$ 1,107 \$ - \$ - \$	150,690 \$ 10,785 \$. \$. 668 \$. 137 \$. 1,162 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	11,325 \$ - \$ 702 \$ 142 \$ 1,220 \$ - \$ - \$	11,891 737 146 1,281
100% 0% 0% 014091 Overtime 100% 0% 0% 022001 Social Security 0% 100% 0% 022001 Medicare 100% 0% 0% 023001 Retirement 0% 100% 0% 0% 034013 Porf Services-Scada 0% 100% 0% 034103 Telephone 0% 0% 100% 0393010 Prof/Services-lab Tests 0% 100% 0% 043018 Repairs-Equipment 0% 100% 0% 043018 0% 100% 0% 043018 0% 100% 0% 100% 0% 100% 0% 100% 0% 100% 0% 100% 0% 100% 0% 0% 100% 0% 100% 0% 100% 0% 0% 0% 100% 0% 0%	Pers Pers NCI Pers MCI CPI MCI MCI MCI	- \$ 692 \$ 162 \$		188 \$ 451 \$ 105 \$	7,710 S 121 S 438 S 102 S 720 S - S - S 8,562 S	7,764 \$ 181 \$ 441 \$ 103 \$ 718 \$	7,496 \$ - \$ 465 \$ 109 \$ 660 \$ \$ \$ 10,000 \$	7,665 \$ - \$ 475 \$ 111 \$ 826 \$ - \$ 10,000 \$	8,048 \$ - \$ 499 \$ 114 \$ 867 \$ - \$ 10,310 \$	8,451 \$ - \$ 524 \$ 118 \$ 911 \$ - \$ - \$ 10,630 \$	8,873 S - S 550 S 122 S 956 S - S - S 10,959 S	9,317 \$	9,783 S - S 506 S 129 S 1,054 S - S 11,649 S	10,272 \$ - \$ 637 \$ 133 \$ 1,107 \$ - \$ - \$ 12,010 \$	10,785 \$	11,325 \$	11,891 . 737 146 1,281
100% 0% 0% 0.00 1.4041 0vertime 100% 0% 0% 0.2001 0.5celd Security 0% 1.00% 0% 0.22501 Medicare 100% 0% 0.23001 Medicare 0.00% 0.00% 0.23001 Porf Services-Scada 0% 100% 0.0% 0.31003 Telephone 0.0% 0.	Pers Pers MCI Pers MCI CPI MCI MCI MCI CPI	- S 692 \$ 162 \$ 1,052 \$ - S - S 1,700 \$ - S	- S - S - S	188 S 451 S 105 S 737 S - S - S 5,901 S	7,710 \$ 121 \$ 438 \$ 102 \$ 720 \$ - \$ - \$	7,764 \$ 181 \$ 441 \$ 103 \$ 718 \$	7,496 \$ - \$ 465 \$ 109 \$ 660 \$	7,665 \$ - \$ 475 \$ 111 \$ 826 \$ - \$ - \$	8,048 \$ - \$ 499 \$ 114 \$ 867 \$ - \$	8,451 \$ - \$ 524 \$ 118 \$ 911 \$ - \$ - \$	8,873 S - S 550 S 122 S 956 S - S	9,317 \$ - \$ 577 \$ 125 \$ 1,004 \$ - \$ - \$	9,783 \$ - \$ 606 \$ 129 \$ 1,054 \$ - \$ - \$	10,272 \$ - \$ 637 \$ 133 \$ 1,107 \$ - \$ - \$	150,690 \$ 10,785 \$. \$. 668 \$. 137 \$. 1,162 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	11,325 \$ - \$ 702 \$ 142 \$ 1,220 \$ - \$ - \$	11,891 737 146 1,281
100% 0% 0% 0.14041 0vertime 100% 0% 0% 0.22001 Social Security 0% 100% 0% 0.22001 Social Security 0% 100% 0% 0.22001 Retirement 0% 100% 0% 0.03001 Retirement 0% 100% 0% 0.04 0.03403 Telephone 0% 0% 100% 0.0901 0.0907	Pers Pers NaCI Pers MCI CPI MCI SCPI MCI CPI MCI CPI MCI CPI MCI CPI MCI	- \$ 692 \$ 162 \$ 1,052 \$ - \$ - \$	- S - S - S	188 S 451 S 105 S 737 S - S - S 5,901 S 323 S	7,710 S 121 S 438 S 102 S 720 S - S - S 8,562 S	7,764 \$ 181 \$ 441 \$ 103 \$ 718 \$	7,496 \$ - \$ 465 \$ 109 \$ 660 \$ \$ \$ 10,000 \$	7,665 \$ - \$ 475 \$ 111 \$ 826 \$ - \$ 10,000 \$	8,048 \$ - \$ 499 \$ 114 \$ 867 \$ - \$ 10,310 \$	8,451 \$ - \$ 524 \$ 118 \$ 911 \$ - \$ - \$ 10,630 \$	8,873 S - S 550 S 122 S 956 S - S - S 10,959 S	9,317 \$	9,783 S - S 506 S 129 S 1,054 S - S 11,649 S	10,272 \$ - \$ 637 \$ 133 \$ 1,107 \$ - \$ - \$ 12,010 \$	10,785 \$	11,325 \$	11,891 - 737 146 1,281
100% 0% 0% 0% 104041 Overtime	Pers Pers NiCl Pers MCI CPI MCI MCI MCI MCI MCI MCI MCI MCI MCI MC	- S 692 \$ 162 \$ 1,052 \$ - S - S 1,700 \$ - S	- S - S - S	188 \$ 451 \$ 105 \$ 737 \$ -	7,710 S 121 S 438 S 102 S 720 S - S - S 8,562 S	7,764 \$ 181 \$ 441 \$ 103 \$ 718 \$	7,496 \$ - \$ 465 \$ 109 \$ 660 \$ \$ \$ 10,000 \$	7,665 \$ - \$ 475 \$ 111 \$ 826 \$ - \$ 500 \$ - \$ - \$ - \$ - \$	8,048 S - S 499 S 114 S 867 S - S 10,310 S 516 S - S - S	8,451 \$ - \$ 524 \$ 118 \$ 911 \$ - \$ - \$ 10,630 \$	8,873 S - S 550 S 122 S 956 S - S - S 10,959 S 548 S - S - S	9,317 \$ - 5 5,77 \$ 125 \$ 1,004 \$ - 5 1,29 \$ 565 \$ - 5 - 5 - 5	9,783 \$ - \$ 606 \$ 129 \$ 1,054 \$ - \$ - \$ 11,64 \$ 5 - \$ 5 - \$ 582 \$ - \$ - \$ - \$ - \$	10,272 \$ - 5 - 637 \$ 133 \$ 1,107 \$ - \$ - \$ 12,010 \$ 601 \$ - \$ - \$ - \$	150,690 \$ 10,785 \$. \$. 668 \$ 137 \$ 1,162 \$. \$. \$ 12,383 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	11,325 \$ - 5 702 \$ 142 \$ 1,220 \$ - 5 \$ 12,766 \$ 638 \$ - 5 - 5	11,891 . 737 146 1,281
100% 0% 0% 0.14041 0vertime	Pers Pers MCI Pers MCI CPI MCI CPI MCI MCI MCI CPI MCI CPI MCI CPI CPI CPI	- S 692 S 5 162 S 1,052 S - S 5 1,700 S -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	188 S 451 S 105 S 737 S - S - S 5,901 S 323 S -	7,710 \$ 121 \$ 438 \$ 102 \$ 720 \$ - \$ - \$ 8,562 \$ 115 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	7,764 \$ 181 \$ 441 \$ 103 \$ 718 \$ 7.859 \$ 5.60 \$	7,496 \$	7,665 \$ - \$ 475 \$ 111 \$ 826 \$ - \$ 10,000 \$ 500 \$ - \$ - \$ 100 \$ - \$ 100 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	8,048 \$ - \$ 499 \$ 114 \$ 867 \$ - \$ 10,310 \$ 516 \$ - \$ - \$ 10,310 \$ - \$ - \$ 10,310 \$ - \$ - \$ 10,310 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	8,451 \$ - \$ 524 \$ 118 \$ 911 \$ - \$ - \$ 10,630 \$ 531 \$ - \$ - \$ - \$ 10,630 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	8,873 S - S 550 S 122 S 956 S - S - S 10,959 S 548 S - S - S - S - S	9,317 \$ - \$ 577 \$ 125 \$ 1,004 \$ - \$ - \$ 51,299 \$ 565 \$ - \$ - \$ - \$ 113 \$ - \$ - \$ - \$	9,783 \$ - \$ 606 \$ 129 \$ 1,054 \$ - \$ - \$ \$ 11,649 \$ - \$ \$ 582 \$ - \$ - \$ 11,649 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	10,272 \$ - 5 637 \$ 133 \$ 1,107 \$ - \$ - \$ 12,010 \$ 601 \$ - \$ - \$ 12,010 \$ - \$ - \$ 12,010 \$ - \$ - \$ 12,010 \$ - \$ - \$ - \$ - \$ - \$	10,785 \$	11,325 \$	11,891 - 737 146 1,281
100% 0% 0% 0.14091 0vertime 100% 0% 0% 0.2001 Social Security 0% 100% 0% 0.900 0.50cial Security 0% 100% 0% 0.900 0.50cial Security 0% 100% 0% 0.900	Pers Pers NiCl Pers MCI CPI MCI MCI MCI MCI MCI MCI MCI MCI MCI MC	- S 692 S 6 162 S 7 1,052 S 7 - S 8 - S 8 1,700 S 8 - S 9 - S 9 - S	- \$ - \$ - \$ 3,055 \$ - \$ - \$ - \$	188 \$ 451 \$ 105 \$ 737 \$ -	7,710 S 121 S 438 S 102 S 720 S - S - S 8,562 S	7,764 \$ 181 \$ 441 \$ 103 \$ 718 \$	7,496 \$ - \$ 465 \$ 109 \$ \$ 500 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,665 \$ - \$ 475 \$ 111 \$ 826 \$ - \$ 500 \$ - \$ - \$ - \$ - \$	8,048 S - S 499 S 114 S 867 S - S 10,310 S 516 S - S - S	8,451 \$ - 5 524 \$ 118 \$ 911 \$ - 5 - 5 10,630 \$ 531 \$ - 5 - 5 - 5 - 5	8,873 S - S 550 S 122 S 956 S - S - S 10,959 S 548 S - S - S	9,317 \$ - 5 5,77 \$ 125 \$ 1,004 \$ - 5 1,29 \$ 565 \$ - 5 - 5 - 5	9,783 \$ - \$ 606 \$ 129 \$ 1,054 \$ - \$ - \$ 11,64 \$ 5 - \$ 5 - \$ 582 \$ - \$ - \$ - \$ - \$	10,272 \$ - 5 - 637 \$ 133 \$ 1,107 \$ - \$ - \$ 12,010 \$ 601 \$ - \$ - \$ - \$	150,690 \$ 10,785 \$. \$. 668 \$ 137 \$ 1,162 \$. \$. \$ 12,383 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	11,325 \$ - 5 702 \$ 142 \$ 1,220 \$ - 5 \$ 12,766 \$ 638 \$ - 5 - 5	11,891 . 737 146 1,281
100% 0% 0% 0.14041 0vertime 100% 0% 0% 0.2001 0.0001	Pers Pers McI Pers MCI CPI MCI CPI MCI CPI MCI CPI CPI CPI CPI CPI CPI	692 5 6 162 5 1,052 5 7 5 1,700 5 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	188 \$ 451 \$ 105 \$ 737 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,710 \$ 121 \$ 438 \$ 102 \$ 720 \$	7,764 \$ 181 \$ 441 \$ 103 \$ 718 \$	7,496 \$ - \$ 465 \$ 109 \$ 660 \$ \$ 10,000 \$ \$ \$ 10,000 \$ \$ \$ \$ 500 \$ \$ \$ \$ 3,000 \$	7,665 \$ - \$ 475 \$ 111 \$ 826 \$ - \$ 10,000 \$ 500 \$ - \$ - \$ 100 \$ - \$ 100 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	8,048 \$ - \$ 499 \$ 114 \$ 867 \$ - \$ 10,310 \$ 516 \$ - \$ - \$ 10,310 \$ - \$ - \$ 10,310 \$ - \$ - \$ 10,310 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	8,451 \$ - \$ 524 \$ 118 \$ 911 \$ - \$ - \$ 10,630 \$ 531 \$ - \$ - \$ - \$ 10,630 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	8,873 S - S 550 S 122 S 956 S - S - S 10,959 S 548 S - S - S - S - S	9,317 \$ - \$ 577 \$ 125 \$ 1,004 \$ - \$ - \$ 51,299 \$ 565 \$ - \$ - \$ - \$ 113 \$ - \$ - \$ - \$	9,783 \$ - \$ 606 \$ 129 \$ 1,054 \$ - \$ - \$ \$ 11,649 \$ - \$ \$ 582 \$ - \$ - \$ 11,649 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	10,272 \$ - 5 637 \$ 133 \$ 1,107 \$ - \$ - \$ 12,010 \$ 601 \$ - \$ - \$ 12,010 \$ - \$ - \$ 12,010 \$ - \$ - \$ 12,010 \$ - \$ - \$ - \$ - \$ - \$	150,690 \$ 10,785 \$	11,325 \$ - 5 702 \$ 142 \$ 1,220 \$ - 5 - 5 12,766 \$ 638 \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	11,891 - 737 146 1,281 - 13,162 658 132
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Prepared By: Municipal and Financial Services Group
2013 Model

Schedule 2A - Water O&M Expenses

Schedule 2A - Water O&M Expenses		EX 2008	EV 3009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
A F V ON ON O43002 Repairs-Electrical O5 100% O5 O43002 Repairs-Equipment O5 100% O5 O43002 Repairs-Eduipment O5 100% O5 O43002 Repairs-Edings & Grounds O5 100% O5 O43002 Generator Maintenance O5 100% O5 O5800 O58003 Tools O58003 O5	Escalation Factor MCI MCI MCI MCI MCI CPI MCI CPI CCI	\$ 12,551 \$ 7,681 \$ 5 7,681 \$ 5 1,313 \$ 5 2,830 \$ 5 500 \$ 5 314 \$ 5 5 998 \$ 5 \$ 5 30,523 \$ 5 105,197 \$		1,960 \$ 7,600 \$ 7,600 \$ 3,412 \$ 2,743 \$ 1,329 \$ 561 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1,007 \$ 13,271 \$ 1,257 \$ 1,263 \$ 1,611 \$ 201 \$ 2,980 \$ - 911 \$ 67,042 \$	Actual 5 5 5 4,697 5 225 \$ 15,946 \$ 200 \$ 6 1,030 \$ 3,533 \$ 274 \$ 73,274 \$	Budget 12,000 \$ 12,000 \$ 12,000 \$ 10,000 \$ 15,000 \$ 1,000 \$ 1,500 \$ 5,600 \$ \$ 30,000 \$ 170,054 \$	8udget 12,000 \$ 12,000 \$ 12,000 \$ 10,000 \$ 15,000 \$ 1,500 \$ 1,	12,372 \$ 12,372 \$ 12,372 \$ 10,310 \$ 15,465 \$ 1,031 \$ 1,535 \$ 5,774 \$ - \$ 142,106 \$	Projected 12,756 \$ 12,756 \$ 10,630 \$ 15,944 \$ 1,063 \$ 1.570 \$ 5,953 \$ - \$ 148,694 \$	Projected 13,151 \$ 13,151 \$ 10,959 \$ 16,439 \$ 1,096 \$ 1,607 \$ 6,137 \$ - \$ - \$ 155,635 \$	13,559 \$ 13,559 \$ 13,559 \$ 11,299 \$ 16,948 \$ 1,130 \$ 1,644 \$ 6,327 \$ - \$ - \$ 162,952 \$	70jected 13,979 \$ 13,979 \$ 13,649 \$ 17,474 \$ 1,165 \$ 1,682 \$ 6,524 \$ - \$ 170,666 \$	Projected 14,412 \$ 14,412 \$ 12,010 \$ 18,015 \$ 1,201 \$ 1,721 \$ 6,726 \$ -	Projected 14,859 \$ 14,859 \$ 12,383 \$ 18,574 \$ 1,238 \$ 1,761 \$ 6,934 \$ 6 \$ 5 \$ 187,386 \$	Projected 15,320 S 15,320 S 12,766 S 19,150 S 1,277 S 1,802 S 7,149 S - S 196,444 \$	15,795 15,795 13,795 13,162 19,743 1,316 1,844 7,371
ACCI, # TREATMENT-WELLS PEASE	Energy	\$ 4,792 \$ \$ 281 \$ \$ 66 \$ 5 \$ 419 \$ \$ 5 \$ 16,202 \$ \$ 386 \$ 5 \$ 2,390 \$ \$ 1,836 \$ \$ 5 \$. \$ 5 \$. \$ 5 \$. \$ 5 \$ 204 \$ \$ \$ 26,575 \$	3,807 \$ 222 \$ 52 \$ 333 \$ 13,551 \$ 587 \$ 262 \$ 3,771 \$ 150 \$ 26 \$ 2,761 \$	3,537 S 203 S 48 S 324 S 9,713 S - S 656 S 150 S 252 S 14,935 S	3,291 S 189 S 44 S 303 S 12,260 S - S 2,342 S 40 S - S 349 S 18,818 \$	65 \$ 4,927 \$ 287 \$ 67 \$ 445 \$ 19,649 \$ 381 \$ (613) \$ (2,152) \$ (134) \$ 22,462 \$	6,147 S 3,080 S 572 S 134 S 812 S 18,000 S 3,000 S 2,000 S 10,000 S 500 S 45,245 \$	6,312 \$ 3,149 \$ 587 \$ 137 \$ 1,019 \$ 21,025 \$ 3,000 \$ 2,000 \$ 10,000 \$ 500 \$ 1,000 \$ 48,729 \$	6,628 \$ 3,306 \$ 616 \$ 141 \$ 1,070 \$ 22,514 \$ 3,212 \$ 2,067 \$ 10,310 \$ 512 \$ 1,023 \$ 51,394 \$	6,959 \$ 3,472 \$ 647 \$ 146 \$ 1,123 \$ 24,108 \$ 3,400 \$ 10,630 \$ - \$ 523 \$ 1,047 \$ 54,220 \$	7,307 S 3,645 \$ 680 \$ 150 \$ 1,180 \$ 25,814 \$ 3,683 \$ 2,192 \$ 10,959 \$ 536 \$ 1,071 \$	7,672 \$ 3,828 \$ 714 \$ 155 \$ 1,239 \$ 27,642 \$ 3,944 \$ 2,260 \$ 11,299 \$ - \$ 548 \$ 1,096 \$ 60,396 \$	8,056 S 4,019 S 749 S 160 S 1,301 S 29,599 S 4,223 S 11,649 S 561 S 1,122 S 63,768 S	8,459 \$ 4,220 \$ 787 \$ 165 \$ 1,366 \$ 31,695 \$ 4,522 \$ 2,402 \$ 12,010 \$ - 5,74 \$ 1,148 \$ 67,346 \$	8,882 S 4,431 S 826 S 170 S 1,434 S 33,939 S 4,843 S 2,477 S 12,383 S - S 587 S 1,174 S	9,326 \$ 4,653 \$ 867 \$ 175 \$ 1,506 \$ 36,342 \$ 5,185 \$ 2,553 \$ 12,766 \$ 60 \$ 1,201 \$ 75,175 \$	9,792 4,885 911 180 1,581 38,914 5,553 2,632 13,162
ACCT.W STORAGE TANKS PORTSMOUTH		\$. \$ \$ 4,698 \$ \$ 1,426 \$ \$ 2,978 \$ \$ 606 \$ \$. \$ \$ 9,707 \$	5,371 \$ 283 \$ 515 \$ 925 \$ - \$ 7,094 \$	4,118 \$ 305 \$ 27 \$ - \$ 4,451 \$	3,652 \$ - \$ 248 71 \$	4,210 \$ 258 \$ 5 365 \$ 4,833 \$	7,000 \$ 3,000 \$ 2,000 \$ 13,000 \$ - \$	7,000 \$ 3,000 \$ 2,000 \$ 13,000 \$ - \$	7,496 \$ 3,093 \$ 2,062 \$ 13,403 \$ 26,054 \$	8,026 \$ 3,189 \$ 2,126 \$ 13,818 \$ 27,160 \$	8,595 \$ 3,288 \$ 2,192 \$ 14,247 \$	9,203 \$ 3,390 \$ 2,260 \$ 14,689 \$ - \$ 29,541 \$	9,855 \$ 3,495 \$ 2,330 \$ 15,144 \$ - \$ 30,823 \$	10,552 \$ 3,603 \$ 2,402 \$ 15,613 \$ \$ 32,171 \$	- \$ 11,299 \$ 3,715 \$ 2,477 \$ 16,097 \$ - \$ 33,588 \$	2,099 \$ 3,830 \$ 2,553 \$ 16,596 \$ 35,079 \$	12,956 3,949 2,632 17,111 -
ACCT, 8 STORAGE TANKS PEASE 0% 100% 0% 031002 Prof Services-Engineering 0% 0% 100% 041002 Electricity 0% 100% 0% 043018 Repairs-Equipment 0% 100% 0% 043028 Repairs-Equipment 0% 100% 0% 043028 Maintenance 0% 100% 0% 043031 Scade Equipment Total STORAGE TANKS PEASE	MCI Energy MCI MCI MCI MCI	\$ - \$ \$ \$ \$ \$ 715 \$ \$ \$ \$ \$ 42 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	778 S 405 S - S - S - S	971 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	1,326 \$	1,316 \$ \$ \$ 64 \$ \$ 1,380 \$	- \$ 3,000 \$ 600 \$ 1,000 \$ 1,000 \$ - \$ 5,600 \$	- \$ 1,408 \$ 600 \$ 1,000 \$ 1,000 \$ - \$ 4,008 \$	- \$ 1,508 \$ 619 \$ 1,031 \$ 1,031 \$ - \$ 4,188 \$	1,614 \$ 638 \$ 1,063 \$ 1,063 \$. \$ \$ 4,378 \$	1,729 \$ 658 \$ 1,096 \$ 1,096 \$ - \$ 4,578 \$. \$ 1,851 \$ 678 \$ 1,130 \$ 1,130 \$. \$ 4,789 \$	- \$ 1,982 \$ 699 \$ 1,165 \$ 1,165 \$ - \$ 5,011 \$	2,123 \$ 721 \$ 1,201 \$ 1,201 \$ - \$ 5,245 \$. \$ 2,273 \$ 743 \$ 1,238 \$ 1,238 \$. \$ 5,492 \$	766 \$ 1,277 \$ 1,277 \$	2,606 790 1,316 1,316
ACC # BOOSTER STATION PORTSMOUTH	CPI CPI Energy Energy Energy MCI MCI MCI CPI CCI	\$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	2,290 \$ 67,021 \$ 4,046 \$ - \$ 280 \$ 4,893 \$ 670 \$ - \$ 37 \$ 15,475 \$ 94,711 \$	67,531 \$ 1,900 \$ 2,126 \$ 311 \$ 3,596 \$ 1,676 \$ 218 \$ 95 \$ - \$ 77,452 \$	764 69,079 5 2,228 S - \$ 44 5 231 5 369 \$ - \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ 500 \$ 75,000 \$ 4,500 \$ 2,000 \$ 5,000 \$ 5,000 \$ 5,000 \$ 15,000 \$ 106,000 \$	- \$ 500 \$ 75,000 \$ 4,500 \$ - \$ 2,000 \$ 5,000 \$ 500 \$ 500 \$ 15,000 \$	512 \$ 80,310 \$ 4,819 \$ 2,062 \$ 5,155 \$ 3,093 \$ 516 \$ 512 \$ 96,977 \$	- \$ 523 \$ 85,996 \$ 5,160 \$ - \$ 2,126 \$ 5,315 \$ 3,189 \$ 531 \$ 523 \$ - \$ 103,364 \$	536 \$ 92,084 \$ 5,525 \$. \$ 2,192 \$ 5,480 \$ 3,288 \$ 548 \$ 548 \$ 510,188 \$	- \$ 548 \$ 98,604 \$ 5,916 \$ - \$ 2,260 \$ 5,649 \$ 3,390 \$ 565 \$ 548 \$ - \$ 117,480 \$. \$ 561 \$ 105,585 \$ 6,335 \$. \$ \$ 2,330 \$ \$ 5,825 \$ \$ 3,495 \$ \$ 561 \$ \$ 561 \$ \$ 5 \$ \$ 5,525 \$ \$ 5 \$ \$ 5 \$ \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ 574 \$ 113,061 \$ 6,784 \$ 2,402 \$ 6,005 \$ 3,603 \$ 601 \$ 574 \$ - \$ 133,603 \$	587 S 121,065 S 7,264 S 2,477 S 6,191 S 3,715 S 619 S 587 S 142,505 S		615 138,815 8,329 2,632 6,581 3,949 658 615
	Pers Pers Pers Pers Pers Pers MCI Pers CPI CPI CPI CPI CMCI MCI MCI MCI MCI MCI MCI MCI MCI M	\$ 145,256 \$ \$ 327 \$ \$ \$ 10,694 \$ \$ \$ 9,661 \$ \$ \$ 9,661 \$ \$ \$ 7,764 \$ \$ \$ 9,661 \$ \$ \$ \$ 7,664 \$ \$ \$ \$ 9,661 \$ \$ \$ \$ 7,664 \$ \$ \$ \$ \$ 9,661 \$ \$ \$ \$ 9,661 \$ \$ \$ \$ \$ 9,661 \$ \$ \$ \$ \$ 9,661 \$ \$ \$ \$ \$ \$ 9,661 \$ \$ \$ \$ \$ \$ 9,661 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	174,897 \$ 10,688 \$ 11,131 \$ 2,604 \$ 16,454 \$ 506 \$ 4,052 \$ 1,607 \$ 13,021 \$ 51,021 \$ 54,04 \$ 52,05 \$ 13,021 \$ 54,05 \$ 13,021 \$ 56,965 \$ 51,099 \$ 285 \$ 5,1089 \$ 5,509 \$ 400 \$ 72 \$ 36 \$ 5,7178 \$ 5,7178 \$ 5,74,066 \$ 5,755 \$	156.971 \$ 6,178 \$ 6,178 \$ 6,178 \$ 6,178 \$ 6,178 \$ 6,178 \$ 6,178 \$ 7,266 \$ 6,178 \$ 7,266 \$ 7,26	131,678 5 523 5 4,477 5 7,908 5 1,850 5 1,850 5 2,258 5 2,258 5 1,388 5 26,092 5 1,518 5 5 5 5 5 5 5 6 7 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8	167,688 \$ 40 \$ 4782 \$ 10,115 \$ 2,366 \$ 15,666 \$ 2,362 \$ 1,972 \$ 1,156 \$ 22,284 \$ 1,156 \$ 22,284 \$ 1,156 \$ 5 \$ 5 \$ 5 \$ 15,064 \$ -6 \$ 5 \$ 15,064 \$ -6 \$ 5 \$ 15,064 \$ -6 \$ 5 \$ 15,064 \$ -765 \$ 1,780 \$ 5 \$ 152 \$ 5 \$ 152 \$ 5 \$ 154 \$ 3,171 \$ 5 \$ 7,785 \$ 152 \$ 154 \$ 3,171 \$ 5 \$ 157 \$ 158 \$ 158 \$ 159 \$ 150 \$ 159 \$ 150 \$	128,738 S 5,742 S 7,701 S 8,815 S 2,062 S 2,062 S 3,500 S 3,000 S 13,000 S 13,000 S 10,000 S 10,000 S 25,000 S 6,000 S	130,740 \$ 5,742 \$ 8,874 \$ 8,874 \$ 8,874 \$ 1,000 \$ 14,928 \$ 10,000 \$ 3,000 \$ 1,	137,277 \$ 6,029 \$ 8,268 \$ 9,024 \$ 9,024 \$ 9,024 \$ 10,02 \$ 115,674 \$ 10,00 \$ 10	144,141 \$ 6.331 \$ 8.681 \$ 9.475 \$ 2.137 \$ 16.458 \$ 3.664 \$ 3.141 \$ 5.514 \$ 10.630 \$ 26,574 \$ 5.194 \$ 5.1063 \$ 5.145 \$ 5.1594 \$ 5.1063 \$ 5.	151,348 \$ 6,647 \$ 9,115 \$ 9,140 \$ 2,203 \$ 17,281 \$ 107 \$ 3,749 \$ 3,749 \$ 3,749 \$ 16,439 \$ 10,959 \$ 10,959 \$ 8,767 \$ 548 \$ 2,192 \$ 548 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 643 \$ 644 \$ 645 \$ 645 \$ 646 \$ 646 \$ 647 \$ 64	158,915 \$ 6,979 \$ 9,571 \$ 10,446 \$ 2,271 \$ 18,145 \$ 110,46 \$ 110,4	166,861 5 7,328 5 10,049 5 10,968 5 2,341 5 19,052 5 3,925 5 3,925 5 3,925 5 3,925 5 3,925 5 17,474 5 11,649 5 29,123 3 485 5 1,474 5 9,319 5 582 5 23,330 5 505 5 573 5 4,077 5 168 6 6,729 5 168 6 6,729 5 561 5 561 5 561 5 561 5 561 5	175,204 \$ 7,695 \$ 10,552 \$ 8 11,517 \$ \$ 2,414 \$ 20,000 \$ \$ 11,517 \$ \$ 2,414 \$ 20,000 \$ \$ 1,4016 \$ \$ 3,443 \$ 2,510 \$ \$ 3,443 \$	183,964 \$ 8,880 \$ 11,080 \$ 12,093 \$ 2,489 \$ 2,1,005 \$ 4,110 \$ 3,532 \$ 3,532 \$ 3,532 \$ 3,532 \$ 12,383 \$ 1,385 \$ 1,386 \$ 1,386 \$ 1,387 \$ 1,386 \$ 1,387 \$ 1,387 \$ 1,387 \$ 1,487 \$	8,484 \$ 11,633 \$ 12,697 \$ 2,566 \$ 22,055 \$ 120 \$ 4,205 \$	202.821 8,908 12,215 13,332 2,646 23,158 123 4,302 3,688 19,743 13,162 32,905 3,949 1,316 19,743 10,530 658 2,632 1,106 558 738 4,607 184 7,376 615
0% 100% 0% 068030 Tools 0% 100% 0% 074000 Machinery And Equipment Total DISTRIBUTION-ADMIN PORTSMOUTH	CPI CCI	\$ 2,948 \$ \$ - \$ \$ 279,903 \$	3,388 \$ 1,453 \$ 397,911 \$	2,175 \$ 974 \$ 316,095 \$	2,599 \$ 11,675 \$ 263,080 \$	4,311 \$ 2,075 \$ 387,021 \$	7,000 \$ 12,000 \$ 278,070 \$	7,000 \$ 12,000 \$ 298,188 \$	7,162 \$ - \$ 298,072 \$	7,329 \$ \$ 310,479 \$	7,499 \$ - 5 323,434 \$	7,673 \$ - \$ 336,963 \$	7,851 \$ - \$ 351,091 \$	8,033 \$ - \$ 365,846 \$	8,219 - 381,258	8,410 \$ - \$ 3 397,356 \$	8,605 414,173

Schedule 2A - Water O&M Evpenses

Schedule 2A - Water O&M Expenses						_											
A F V	Escalation Factor	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual		FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021	FY 2022	FY 2023
100% 0% 0% 011001 Regular Salaries	Pers	\$ 25,633 \$	- 5	27,701 \$	33.337 6							ACH (196) - CO	Projected	Projected	Projected	Projected	Projected
100% 0% 0% 014041 Overtime	Pers	\$ - 5	- 5	748 \$	23,237 \$	29,592 \$ 844	22,718 \$	17,388 \$	18,257 \$	19,170 \$	20,129 \$	21,135 \$	22,192 \$	23,302 \$	24,467 \$	25,690 \$	26,974
100% 0% 0% 022001 Social Security 0% 100% 0% 022501 Medicare		\$ 1,076 \$	- \$	1,732 \$	1,396 \$	1,785 \$	1,409 S	1,078 \$	1,132 \$	1,188 S	1,248 \$	1,310 \$	1.376 \$	1,445 \$	1,517 \$	- \$ 1,593 \$	1,672
100% 0% 0% 023001 Retirement	MCI Pers	\$ 252 \$ \$ 1,583 \$	- \$	405 \$	326 \$	417 \$	329 \$	252 \$	260 S	268 \$	276 \$	285 \$	294 \$	303 \$		322 S	332
0% 100% 0% 034103 Telephone	CPI	\$ 1,383 5	- 5	2,644 \$ 354 \$	2,184 \$ 360 \$	2,765 \$ 417 \$	1,999 \$ 250 \$	1,873 \$ 250 \$	1,967 S	2,065 \$	2,168 \$	2,277 \$	2,390 \$	2,510 \$		2,767 \$	2,906
0% 100% 0% 039051 Security/Alarms	CPI	\$ - \$	- 5	- \$	- \$. \$	100 \$	100 S	102 \$	262 \$ 105 \$	268 \$ 107 \$	274 \$ 110 \$	280 \$ 112 \$	287 \$ 115 \$		300 \$ 120 \$	307
0% 0% 100% 041002 Electricity 0% 100% 0% 043018 Repairs-Equipment	Energy MCI	\$ - S S - S	- s	- \$	- 5	- \$	20 S	20 \$	21 \$	23 \$	25 S	26 \$	28 S	30 S	32 \$	35 S	123 37
0% 100% 0% 043025 Repairs-Bidings & Grounds	MCI	5 - 5	- 5	737 S	- 5	204 \$	1,500 \$ 600 \$	1,500 \$ 600 \$	1,547 \$	1,594 \$	1,644 \$	1,695 \$	1,747 \$	1,802 \$		1,915 \$	1,974
0% 100% 0% 043027 Repairs-Office Equipment	MCI	\$ - \$	- \$	- \$	- S	- \$	60 S	60 S	619 \$ 62 \$	638 \$ 64 \$	658 \$ 66 S	678 \$ 68 \$	699 \$ 70 \$	721 \$ 72 \$	743 \$ 74 \$	766 \$	790
0% 100% 0% 043028 Maintenance 0% 100% 0% 044002 Rental Other Equipment	MCI MCI	\$ 244 \$	- s	99 \$	- S	2,658 \$	400 \$	400 \$	412 \$	425 \$	438 S	452 \$	466 \$	480 S	495 S	77 \$ 511 \$	79 526
0% 100% 0% 054003 State Certification	MCI	5 - 5	- 5	4 \$ 120 \$	- 5	135 \$	50 \$	- \$	- 5	- \$	+ S	- 5	- \$	- \$	- S	- \$	1350
0% 100% 0% 054050 Training-Education	MCI	\$ 904 \$	- \$	651 \$	- \$	314 S	100 \$	100 \$	52 S 103 S	53 \$ 106 \$	55 \$ 110 \$	56 \$ 113 \$	58 S 116 S	60 \$ 120 \$	62 \$	64 \$	66
0% 100% 0% 055050 Printing 0% 100% 0% 056001 Dues Professional Organiz	CPI	\$ - 5	- S	- \$	- \$	- 1	\$	- \$	- s	- \$	- 5	- 5	- 5	120 \$	124 S	128 \$	132
0% 100% 0% 061001 First Aid	CPI MCI	s - s	- 5	69 S	- S 81 S	63 \$	60 S	- \$	- 5	- s	· \$	- \$	- 5	- S	- 5	- \$	7.
0% 100% 0% 062001 Office Supplies	CPI	\$ - \$	- \$	1 \$	- S	27 \$	100 S	60 \$ 100 \$	62 \$ 102 5	64 \$ 105 \$	66 \$ 107 \$	68 \$ 110 \$	70 S	72 \$	74 \$	77 \$	79
0% 100% 0% 062011 Operating Supplies 0% 100% 0% 067001 Books & Periodicals	CPI	\$ - 5	- \$	26 S	- \$	27 \$	100 S	100 \$	102 \$	105 \$	107 \$	110 \$	112 \$	115 \$ 115 \$	117 \$ 117 \$	120 S 120 S	123 123
0% 100% 0% 068002 Clothing	CPI CPI	\$ - S S - S	- S	- S 1.015 S	- S 712 S	670 S	\$	- \$	- S	- \$	- \$	- 5	· \$	- S	- 5	- \$	
0% 100% 0% 068012 Stock Inventory	MCI	s - s	22,932 \$	22,932 \$	- 5	670 \$	1,000 \$	1,000 \$	1,023 S	1,047 \$	1,071 \$	1,096 \$	1,122 \$	1,148 \$	1,174 \$	1,201 \$	1,229
0% 100% 0% 068016 Materials 0% 100% 0% 068030 Tools		\$ 9,814 5	- \$	849 \$	1,005 \$	- 5	1,700 \$	1,700 \$	1,753 \$	1,807 \$	1,863 \$	1,921 \$	1.980 \$	2.042 S	2,105 \$	2,170 \$	2,238
0% 100% 0% 074000 Machinery And Equipment	CCI	\$ 520 \$	- S	384 \$ 172 \$	459 S	770 S	2,300 \$	2,300 \$	2,353 \$	2,408 \$	2,464 \$	2,521 \$	2,579 \$	2,639 \$	2,701 \$	2,763 \$	2,827
Total DISTRIBUTION-ADMIN PEASE		\$ 40,026 \$	22,932 \$	60,643 \$	29,759 \$	40,688 \$	1,500 \$ 36,295 \$	1,500 \$	30,185 \$	31,497 \$	32,869 \$	34,304 \$	- 5	- 5	- \$	- \$	
ACCT # DISTRIBUTION CROSSCONNECT PORTCHOLON									30,103	31,437 3	32,009 3	34,304 3	35,805 \$	37,376 \$	39,019 \$	40,738 \$	42,537
100% 0% 0% 011001 Regular Salaries	Pers	\$ 25,168 \$	30,318 S	19,418 \$	21,315 \$	19,699 \$	20.020	16 401 4	17.500	10.00	44.44	1220000	99-800-88				
100% 0% 0% 011058 Billable Salaries	Pers	\$ - 5	- \$	- \$	- S	Samuel Comment	20,839 \$	16,481 S - S	17,305 \$	18,170 S	19,079 \$	20,033 \$	21,034 \$	22,086 \$	23,190 \$	24,350 \$	25,567
100% 0% 0% 014041 Overtime 0% 100% 0% 014053 O/T-Billable	10000	\$ 160 \$ \$ - \$	314 \$	75 \$	89 \$	30 \$	799 \$	817 \$	858 \$	901 \$	946 \$	993 \$	1,043 \$	1,095 \$	1,150 \$	1,207 \$	1,267
100% 0% 0% 022001 Social Security		S 1,442 S	1,756 \$	1,105 \$	1,208 \$	1,074 5	1,342 \$	- 5 1,072 S	1,126 S	- \$	- 5	- S	- \$	- \$	- \$	- 5	-
0% 100% 0% 022501 Medicare 100% 0% 0% 023001 Retirement		\$ 338 \$	411 \$	258 \$	283 \$	251 \$	314 S	251 \$	259 S	1,182 \$ 267 \$	1,241 S	1,303 \$ 284 \$	1,368 \$ 292 \$	1,437 \$ 301 \$	1,508 \$ 311 \$	1,584 \$	1,663
100% 0% 0% 023001 Retirement 0% 100% 0% 039054 Prof/Services-Contract	Pers MCI	\$ 2,212 \$	2,683 \$	1,786 \$	1,970 S	1,771 \$	1,904 \$	1,863 \$	1,956 \$	2,054 \$	2,157 \$	2,264 \$	2,378 \$	2,497 \$	2,621 \$	2,752 \$	330 2,890
0% 100% 0% 043028 Maintenance		S - S S - S	591 S	25 \$	- 5	- s	500 \$	- \$ 500 \$	- \$ 516 \$	- 5	- \$	- 5	- 5	- \$	- \$	- \$	
0% 100% 0% 054003 State Certification 0% 100% 0% 054050 Training-Education		\$ 75 \$	- S	- 5	- \$. \$	100 S	100 5	103 \$	531 \$ 106 \$	548 \$ 110 \$	565 \$ 113 \$	582 \$ 116 \$	601 \$ 120 \$	619 \$ 124 \$	638 \$ 128 \$	658
0% 100% 0% 054050 Training-Education 0% 100% 0% 055050 Printing	MCI CPI	\$ 189 \$ \$ - \$	204 \$	- \$	- \$	- 5	500 S	500 \$	516 \$	531 \$	548 S	565 \$	582 \$	601 5	619 \$	638 \$	132 658
0% 100% 0% 056001 Dues Professional Organiz	CPI	\$ 58 \$	392 5	340 \$	- S	- s	700 S	- S 700 S	716 \$	- 5	- S	- \$	- \$	- 5	- 5	- S	-
0% 100% 0% 057101 Travel And Conference		\$ - 5	100 \$	85 \$	- \$	- \$	300 \$	300 \$	309 S	733 \$ 319 \$	750 \$ 329 \$	767 \$ 339 \$	785 \$ 349 \$	803 \$ 360 \$	822 S 371 S	841 \$ 383 \$	860
0% 100% 0% 062001 Office Supplies 0% 100% 0% 062011 Operating Supplies		S 493 S S 1,720 S	643 \$	314 \$	92 \$	- \$	100 S	100 \$	102 S	105 \$	107 S	110 5	112 \$	115 \$	117 \$	120 S	395 123
0% 100% 0% 067001 Books & Periodicals		\$ 1,720 \$ \$. \$	939 \$	281 \$	18 \$	- \$ - \$	3,500 S 200 S	3,500 \$ 200 \$	3,581 \$	3,664 \$	3,749 \$	3,836 \$	3,925 \$	4,016 \$	4,110 \$	4,205 \$	4,302
0% 100% 0% 074000 Machinery And Equipment	CCI	\$ - \$	- s	- \$	- 5	- \$	1.000 S	200 \$ 1,000 \$	205 \$	209 \$	214 \$	219 \$	224 \$	230 \$	235 \$	240 \$	246
Total DISTRIBUTION CROSSCONNECT PORTSMOUTH		\$ 31,854 \$	38,350 \$	23,687 \$	24,974 \$	22,826 \$	32,098 \$	27,384 \$	27,551 \$	28,773 \$	30,052 \$	31,391 \$	32,793 \$	34,261 \$	35,798 \$	37,407 \$	39,093
ACCT. # DISTRIBUTION CROSSCONNECT PEASE																	
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 014041 Overtime	Pers	E	- S	3,427 \$	3,761 \$	3,476 \$	3,677 \$	3,123 \$	3,279 \$	3,443 \$	3,615 \$	3,796 \$	3,986 \$	4,185 \$	4,394 \$	4,614 \$	4,845
100% 0% 0% 022001 Social Security	Pers Pers	S - S S 254 S	- S	13 \$ 195 \$	213 S	190 \$	- \$ 288 \$	- \$	- \$	- \$	- S	- \$	- s	- \$	- \$	- S	
0% 100% 0% 022501 Medicare		\$ 59.5	- 5	46 \$	50 \$	44 \$	53 \$	194 \$ 45 \$	204 \$ 46 \$	214 \$ 48 \$	225 \$ 49 \$	236 \$ 51 \$	248 \$ 52 \$	260 S 54 S	273 \$ 56 \$	287 \$ 57 \$	301
100% 0% 0% 023001 Retirement 0% 100% 0% 043028 Maintenance	Pers MCI		(* \$	315 \$	348 \$	312 5	324 \$	336 \$	353 S	370 \$	389 S	408 \$	429 \$	450 S	473 \$	496 S	59 521
0% 100% 0% 054003 State Certification	MCI MCI	5 - 5	- 5	4 \$		\$	70 S 30 S	70 \$ 30 \$	72 S 31 S	74 \$	77 S	79 \$	82 \$	84 \$	87 \$	89 \$	92
0% 100% 0% 054050 Training-Education	MCI	s - s	- S	- 5		s	150 S	150 \$	155 \$	32 \$ 159 \$	33 S 164 S	34 \$ 169 \$	35 \$ 175 \$	36 \$ 180 \$	37 \$ 186 \$	38 \$ 191 \$	39 197
0% 100% 0% 056001 Dues Professional Organiz 0% 100% 0% 057101 Travel And Conference	CPI MCI	s - s	- S	60 \$		\$	100 S	100 \$	102 \$	105 \$	107 5	110 \$	112 5	115 \$	117 \$	120 \$	123
0% 100% 0% 062001 Office Supplies	CPI	87 5	- 5	15 \$ 55 \$	16	\$	25 \$ 30 \$	25 \$ 30 \$	26 \$ 31 \$	27 \$ 31 \$	27 \$ 32 \$	28 \$ 33 \$	29 \$	30 S	31 \$	32 S	33
Total DISTRIBUTION CROSSCONNECT PEASE		5,231 5	- \$	4,130 \$	4,388 \$	4,023 \$	4,747 \$	4,103 \$	4,299 \$	4,504 \$	4,719 \$	4,944 \$	34 5 5,181 \$	34 \$ 5,429 \$	35 \$ 5,689 \$	36 \$ 5,962 \$	6,248
ACCT. # DISTRIBUTION-MAINS PORTSMOUTH													meaning of				-, 4.10
100% 0% 0% 011001 Regular Salaries 0% 100% 0% 011056 Capital Outlay-Labor	Pers	62,610 5	68,010 \$	68,373 5	92,956 \$	87,546 \$	90,879 \$	80,435 \$	84,457 \$	88,680 \$	93,114 \$	97,769 \$	102,658 \$	107,791 \$	113,180 \$	118,839 \$	124,781
100% 0% 0% 011058 Billable Salaries	MCI Pers	- \$	- \$	- \$	- \$ - \$	· \$	- \$	- \$	- S	- 5	- \$	- \$	+ \$	- 5	- \$	- \$	124,761
0% 100% 0% 011059 Billable Cap Outlay Sal	MCI	- \$	- \$	- 5	- 5	- 5	- \$ - \$	- \$	- S	- \$	- S	- \$ - \$	- \$	- \$	- \$	- \$	26
100% 0% 0% 012001 Part Time Salaries 100% 0% 0% 014041 Overtime	Pers	743 \$	1,788 \$	348 \$	- \$	896 \$	- 5	s \$	- S	- \$. \$	- 5	- S	- \$ - \$	- s	- S	*
0% 100% 0% 014053 O/T-Billable	Pers MCI	22,053 \$	20,414 \$	9,516 \$	11,575 \$	10,980 \$	21,573 \$	22,061 \$	23,164 \$	24,322 \$	25,538 \$	26,815 \$	28,156 \$	29,564 \$	31,042 \$	32,594 \$	34,224
0% 100% 0% 014056 O/T Capital Outlay Labor	MCI	- 5	- s	- \$	- 5	- 5	- 5	2	- S	- \$	- 5	- 5	- S	- \$	- \$	- 5	
100% 0% 0% 022001 Social Security 0% 100% 0% 022501 Medicare	Pers	6,809 \$	5,323 \$	5,284 \$	6,020 S	6,663 \$	6,972 \$	6,355 \$	6,673 \$	7,006 \$	7,357 \$	7,725 \$	8,111 \$	8,516 \$	8,942 \$	9,389 \$	9,859
100% 0% 0% 023001 Retirement	MCI Pers	1,592 \$ 9,973 \$	1,245 \$ 7,726 \$	1,236 \$ 8,207 \$	1,408 S 9,654 S	1,558 \$ 10,298 \$	1,631 \$	1,486 \$	1,532 \$	1,580 \$	1,629 5	1,679 \$	1,731 \$	1,785 \$	1,840 \$	1,897 \$	1,956
0% 100% 0% 039011 Capital Outlay-Contract	MCI	- 5	- \$	- \$	- \$	357 \$	9,896 \$	11,039 \$	11,591 \$	12,170 \$	12,779 \$	13,418 \$	14,089 \$	14,793 \$	15,533 \$	16,310 \$	17,125
0% 100% 0% 039012 Cap Outlay-Contract-Bill 0% 100% 0% 039052 Prof/Serv-Capital Outlay	MCI MCI	- s	- \$	- 5	- S	- 5	- s	- \$	- \$	- \$	- 5	- \$	- \$	- \$	- \$	- \$ - \$	8
0% 100% 0% 039054 Prof/Services-Contract	MCI	25,654 \$	3,729 5	902 \$	1,791 \$	85 \$ 4,854 \$	8,000 \$	8,000 \$	- \$	- \$	- s	- \$	- 5	- \$	- \$	- s	
0% 100% 0% 039055 Prof/Serv-Contract-Billab	MCI	(4,952) \$	- S	319 \$	- \$	155 \$	- \$	o, 000 5	8,248 \$	8,504 \$	8,767 \$	9,039 5	9,319 \$	9,608 \$	9,906 \$	10,213 \$	10,530
0% 100% 0% 044002 Rental Other Equipment 0% 100% 0% 068008 Materials-Stock	MCI MCI	1,260 \$	383 \$	- \$	- \$	250 \$	- \$	- \$	- \$. \$	- \$	- \$	- \$	- 5	- \$	- 5	
0% 100% 0% 068010 Cap Outlay-Stock Material	MCI	. s	- \$ - \$	3,963 \$ - \$	· \$	2,555 \$	· \$	- \$ - \$	- \$. \$	- 5	- \$	- 5	- \$	- \$	- \$	5
0% 100% 0% 068014 Materials-Capital Outlay	MCI	- \$	- \$	- \$	- 5	511 5	- 5	- 5	- \$	- \$ - \$	- \$	- \$	- S	- \$	- \$	- \$	
0% 100% 0% 068016 Materials Total DISTRIBUTION-MAINS PORTSMOUTH	MCI	52,913 5	43,654 \$	37,302 5	47,963 \$	40,665 \$	60,000 \$	60,000 \$	61,860 \$	63,778 \$	65,755 \$	67,793 \$	69,895 \$	72,061 \$	74,295 \$	76,599 \$	78,973
		178,655 \$	152,271 \$	135,449 \$	171,366 \$	167,373 \$	198,951 \$	189,376 \$	197,525 \$	206,040 \$	214,938 \$	224,238 \$	233,959 \$	244,118 \$	254,739 \$	265,841 \$	277,447
ACCT. # DISTRIBUTION-MAINS PEASE																	
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 011058 Billable Salaries	Pers S		517 \$	13,735 \$	19,086 \$	18,943 \$	18,659 \$	14,069 \$	14,772 \$	15,511 \$	16,287 \$	17,101 \$	17,956 \$	18,854 \$	19,796 \$	20,786 \$	21,826
100% 0% 0% 012001 Part Time Salaries	Pers S	- S	- \$ - \$	61 \$	- S	158 \$	- \$ - \$	- \$	- \$ - \$	- S	s s	- \$	- \$	- \$	- \$	- \$.com/jecs
100% 0% 0% 014041 Overtime	Pers S	1,375 \$	467 \$	2,149 \$	287 S	2,536 \$	799 \$	817 5	858 5	- \$ 901 \$	946 \$	993 \$	1,043 5	1,095 \$	1,150 \$	- \$ 1,207 \$	1,267
0% 100% 0% 014053 O/T-Billable 100% 0% 0% 022001 Social Security	MCI S Pers S	- 5 281 5	- \$ 60 \$	1.058 \$	- 5	- \$	- \$	- \$	- \$	- \$	- s	- \$	- 5	- 5	- \$	- \$	4,6397
and the same of		201 2	on 2	1,058 5	1,235 \$	1,363 \$ 13 of 7	1,206 \$	923 \$	969 S	1,018 \$	1,068 \$	1,122 \$	1,178 \$	1,237 \$	1,299 \$	1,364 \$	1,432

5 5 1,363 5 1,206 5 13 of 77 Prepared By: Municipal and Financial Services Group 2013 Model

Schedule 2A - Water O&M Expenses

Schedule 2A - Water O&M Expenses					Y 2011	FY 2012 F	V SALS	Y 2014 F	Y 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
A F V	Eccalation Factor	Actual	FY 2009 FY. Artual Ar	2010 F	Actual	Actual 8	ludget	Budget P					rojected P		Projected	Projected Pr	rojected
0% 100% 0% 022501 Medicare	MCI	\$ 66 \$	14 5	247 \$	289 \$	319 \$	282 \$	216 \$	223 \$	230 \$	237 \$	244 \$	252 \$	259 \$	267 \$	276 \$	284
100% 0% 0% 023001 Retirement	Pers	S 416 S	86 \$	1,644 \$	1,975 \$	2,101 \$	1,712 \$	1,603 \$	1,683 \$	1,767 \$	1,856 S	1,948 5	2,046 S	2,148 \$	2,256 \$	2,368 5	2,487
0% 100% 0% 043018 Repairs-Equipment	MCI	\$ - \$	- 5	- 5	- \$	- 5	- 5	- 5	. S	- 5	- 5	- 5	. 5	3		. 5	- 3
0% 100% 0% 043028 Maintenance	MCI	\$ - \$	- \$	- \$	- S	:- S	- 5	- 5	1,547 \$	1,594 \$	1,644 S	1,695 \$	1,747 S	1,802 \$	1,857 \$	1,915 \$	1,974
0% 100% 0% 044002 Rental Other Equipment	MCI MCI	s - s s - s	- 5	699 S	- 5	- \$ - \$	1,500 \$	1,500 \$ - \$	1,547 5	1,394 \$	1,044 5	- 5	- 5	- \$	- 5	- 5	1,21
0% 100% 0% 068008 Materials-Stock 0% 100% 0% 068014 Materials-Capital Outlay	MCI	\$ - 5	. 5	699 5	- S	650 \$	- s	- 5	. 5	- 5	- \$	- 5	- 5	- S	- 5	. \$	
0% 100% 0% 068014 Materials-Capital Outlay 0% 100% 0% 068015 Materials-Cap Outlay Bill	MCI			. 5	- 5	- S		- 5	. 5	- S	- 5	. \$	- S	- \$	- 5	- \$	**
0% 100% 0% 068016 Materials	MCI	\$ (52) \$	52 \$	6.587 S	219 S	11.153 S	3.000 S	3,000 5	3,093 \$	3,189 \$	3,288 \$	3,390 \$	3,495 S	3,603 \$	3,715 \$	3,830 \$	3,949
Total DISTRIBUTION-MAINS PEASE		5 5,471 \$	1,196 \$	26,180 \$	23,091 \$	37,223 \$	27,158 \$	22,128 \$	23,145 \$	24,210 \$	25,325 \$	26,493 \$	27,716 \$	28,998 \$	30,340 \$	31,746 \$	33,219
ACCT. # DISTRIBUTION-SERVICES PORTSMOUTH										47.724 6	50,107 \$	52,612 \$	55,243 \$	58,005 \$	60,905 5	63,950 \$	67,148
100% 0% 0% 011001 Regular Salaries	Pers	\$ 81,270 \$	74,946 \$	75,611 \$	53,588 \$	64,130 \$	52,391 \$	43,284 \$	45,448 S	47,721 \$	50,107 \$	52,612 5	55,243 5	38,003 3	- 5	03,930 3	07,140
0% 100% 0% 011056 Capital Outlay-Labor	MCI	5 - 5	- 5		- 5	- 5	. s				- 5	- 5	. \$. 5	- 5	
100% 0% 0% 011058 Billable Salaries 0% 100% 0% 011059 Billable Cap Outlay Sal	Pers MCI		- 5		. \$	- S	- 5	- 5	. \$	- s	- S	- S	- S	- \$	- \$	- \$	22
100% 0% 012001 Part Time Salaries	Pers	\$ 1,527 \$	1,853 \$	345 \$	- 5	- s	- s	- \$	- s	- \$	- 5	- \$	- 5	- \$	- \$	- \$	
100% 0% 0% 014041 Overtime	Pers	\$ 9,525 \$	6,694 \$	7,148 \$	3,958 \$	3,065 \$	6,392 \$	6,535 \$	6,862 S	7,205 \$	7,565 S	7,943 \$	8,341 \$	8,758 \$	9,195 \$	9,655 \$	10,138
0% 100% 0% 014056 O/T Capital Outlay Labor	MCI	\$ - \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- S	- 5	- \$	- S	- \$	- \$	
0% 100% 0% 014057 O/T Billable Cap Outlay	MCI	\$ - \$	- \$	- \$	- \$	- S	- \$	- \$	· S	- \$. \$	- 5	- S	- S	- 5	. S	4,792
100% 0% 0% 022001 Social Security	Pers	\$ 5,452 \$	5,650 \$	4,852 \$	3,704 \$	3,799 \$	3,645 \$	3,089 \$	3,243 S	3,406 5	3,576 \$	3,755 \$ 816 \$	3,942 S 841 S	4.140 \$ 867 S	4,347 S 894 S	4,564 \$ 922 \$	950
0% 100% 0% 022501 Medicare	MCI	\$ 1,275 \$	1,321 \$	1,135 \$	393 \$	888 \$	852 \$ 5,173 \$	722 \$ 5.366 \$	744 \$ 5,634 \$	767 \$ 5,916 \$	791 \$ 6,212 \$	6522 S	6 841 S	7191 \$	7.551 S	7.928 S	8.324
100% 0% 0% 023001 Retirement	Pers MCI	\$ 7,930 \$	8,214 \$	7,579 \$	5,916 \$	6,036 \$ - \$	2,000 S	2,000 \$	2,062 \$	2,126 \$	2,192 \$	2.260 S	2.330 S	2 402 S	2.477 5	2.553 S	2.632
0% 100% 0% 039011 Capital Outlay-Contract	MCI	\$ - \$	- \$			- 5	. 5	- \$	- S	- S	- S	- \$. 5	- \$	- 5	- S	
0% 100% 0% 039052 Prof/Serv-Capital Outlay 0% 100% 0% 039053 Prof/Serv-Cap Outlay Bill	MCI	\$. 4	- S	. \$	- S	- S	- š	- \$	- \$	- \$	- S	- \$	- 5	- \$	- s	- S	-
0% 100% 0% 039054 Prof/Services-Contract	MCI	\$ 5,842 \$	4,620 S	- \$	8,198 \$	123 \$	2,000 \$	2,000 \$	2,062 S	2,126 \$	2,192 \$	2,260 \$	2,330 S	2,402 \$	2,477 S	2,553 \$	2,632
0% 100% 0% 039055 Prof/Serv-Contract-Billab	MCI	5 - 5	1,602 \$	4,870 \$	- 5	1,159 \$	- S	- \$	- \$	- \$	- \$	- \$	- 5	- \$	- \$	- \$	*
0% 100% 0% 068004 Materials-Maintenance	MCI	s - s	- S	- \$	- \$	- 5	- S	- s	- \$	- \$	- s	- \$	- 5	- \$	- S	- \$	*
0% 100% 0% 068008 Materials-Stock	MCI	\$ - \$	- S	36 \$	- \$	3,451 \$	- S	- \$	- S	- 5	- §	- \$	- 5	- \$	- \$	- \$ - \$	
0% 100% 0% 068010 Cap Outlay-Stock Material	MCI	\$ - \$	- S	- 5	- S	3.195 S	- \$	- \$	· s	- 5	. 5	. 5		- 5	- 5	- 3	2
0% 100% 0% 068013 Material-Billable	MCI		- S	- 5	- 5	3,195 5		. 6					- 5	- 3		. \$	ŝ
0% 100% 0% 068014 Materials-Capital Outlay 0% 100% 0% 068016 Materials	MCI MCI	S - S S 8,702 S	4,754 \$	16,975 \$	13,917 \$	21,322 \$	15.000 S	25,000 \$	25,775 \$	26,574 \$	27,398 \$	28,247 \$	29,123 \$	30,026 \$	30,956 S	31,916 \$	32,905
0% 100% 0% 074000 Machinery And Equipment	CCI	\$ - \$	- \$	10,575 S	· S	- \$	2,500 S	2,500 S	- \$	- \$	- s	- \$	- \$	- \$	- \$	- \$	-
Total DISTRIBUTION-SERVICES PORTSMOUTH		\$ 121,522 \$	109,655 \$	118,550 \$	89,674 \$	107,169 \$	89,953 \$	90,496 \$	91,831 \$	95,840 \$	100,032 \$	104,415 \$	108,998 \$	113,790 \$	118,801 \$	124,042 \$	129,523
ACCT. # DISTRIBUTION-SERVICES PEASE		sa = 10000000000	100201 12	0.00	02120121	2222 2	200		2002 6	7440 6	7,780 S	8.169 \$	8,578 \$	9.007 \$	9,457 \$	9,930 \$	10,426
100% 0% 0% 011001 Regular Salaries	Pers	\$ 2,764 \$	175 \$	419 \$	9,411 \$	8,810 \$	9,201 \$	6,721 \$	7,057 S	7,410 \$	7,780 5	8,169 \$	- 5	9,007 5	- S	- \$	10,420
0% 100% 0% 011056 Capital Outlay-Labor	MCI	s - s	- S	- \$	- 5	- >	- 5					- 5	. 5		- 5	- 5	
100% 0% 0% 011058 Billable Salaries 100% 0% 0% 012001 Part Time Salaries	Pers Pers		12 S				. s	- 5	- 5	- 5	. s	- \$	- S	- \$	- S	- \$	
100% 0% 0% 012001 Part Time Salaries 100% 0% 0% 014041 Overtime	Pers	S 186 S	303 S	48 \$	63 \$	397 \$	799 \$	817 \$	858 \$	901 \$	946 S	993 \$	1,043 5	1,095 \$	1,150 \$	1,207 \$	1,267
0% 100% 0% 014053 O/T-Billable	MCI	s - s	- 5	. 5	- s	- 5	. \$	- \$	- \$	- \$	- \$	- \$	- 5	- S	- \$	- \$	-
0% 100% 0% 014056 O/T Capital Outlay Labor	MCI	\$ - \$	- S	- 5	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	- \$	- \$	- \$	-
0% 100% 0% 014057 O/T Billable Cap Outlay	MCI	5 - 5	- S	- \$	- S	- \$	- 5	- \$	- \$	- \$	- \$	- \$	- 5	- \$	- \$	- \$	200
100% 0% 0% 022001 Social Security	Pers	\$ 172 \$	30 \$	27 S	191 \$	562 \$	620 S	467 \$	490 \$	515 \$	541 \$	568 \$	596 S	626 \$	657 \$ 135 \$	690 \$ 139 \$	724 143
0% 100% 0% 022501 Medicare	MCI	s 40 S	7 S	6 \$	518 S	131 \$	145 \$ 880 \$	109 \$ 812 \$	112 \$ 853 \$	116 \$ 895 \$	119 S 940 S	123 \$ 987 \$	127 \$ 1,036 \$	131 \$ 1.088 \$	1,143 \$	1,200 \$	1,260
100% 0% 0% 023001 Retirement	Pers	\$ 258 \$	42 \$	43 \$	252 \$	857 \$	880 S	812 5	853 \$	895 5	940 5	987 5	- S	1,086 5	1,145 5	1,200 5	1,200
0% 100% 0% 039054 Prof/Services-Contract 0% 100% 0% 068008 Materials-Stock	MCI MCI	5 - 5	. 5	- 5	- 3	2,750 \$		- 5	- 5		- 5	. \$. s	- š	- 5	- s	2
0% 100% 0% 068008 Materials-Stock 0% 100% 0% 068013 Material-Billable	MCI	\$. \$	- 5	- \$. \$	- S	- 5	- 5	- \$	- S	- s	- \$	- \$	- \$	- S	- \$	28
0% 100% 0% 068014 Materials-Capital Outlay	MCI	s - s	- \$. \$	- 5	- \$	- \$	- \$	- \$	- S	- 5	- \$	· \$	- \$	- \$	- \$	
0% 100% 0% 068016 Materials	MCI	\$ (16,412) \$	220 \$	22 \$	277 \$	2,045 \$	1,000 \$	2,500 \$	2,578 \$	2,657 \$	2,740 \$	2,825 \$	2,912 \$	3,003 \$	3,096 \$	3,192 \$	3,291
0% 100% 0% 068030 Tools	CPI	\$ - \$	- \$	- \$	- \$	- 5	- \$	- \$	- \$		- s	- \$	- S	- S	- 5	- 5	3
0% 100% 0% 074000 Machinery And Equipment	CCI	\$ - \$	- \$	- \$	- \$	- 5	- 5	- 5	11.948 S	12.494 S	13.066 \$	13.665 \$	14,292 \$	14,949 \$	15,637 \$	16,357 \$	17,112
Total DISTRIBUTION-SERVICES PEASE		\$ (12,992) \$	788 \$	565 \$	10,712 \$	15,553 \$	12,645 \$	11,426 \$	11,948 3	12,434 3	13,000 3	13,003 3	14,232 3	14,545	13,037 3	10,337	17,111
ACCT. # DISTRIBUTION-HYDRANTS PORTSMOUTH																	
100% 0% 0% 011001 Regular Salaries	Pers	\$ 39,124 \$	33,867 \$	36,993 \$	55,384 \$	28,588 \$	54,147 \$	42,145 \$	44,252 \$	46,465 \$	48,788 \$	51,228 \$	53,789 \$	56,478 \$	59,302 \$	62,267 \$	65,381
0% 100% 0% 011056 Capital Outlay-Labor		\$ - 5	- S	- \$	- \$		S	- \$	- 5	- \$	- S	· \$	- \$	- \$	- 5	- \$	
0% 100% 0% 011059 Billable Cap Outlay Sal	100	\$ - \$	- \$	- \$	- \$	*	\$	- \$	- \$	\$	- \$	- \$	- \$	- \$	- \$	- S	
100% 0% 0% 012001 Part Time Salaries		\$ 1,859 S	1,978 \$	2,168 \$	· S		\$	- 5	12,931 \$	13,577 \$	14,256 \$	14,969 \$	15,717 \$	16,503 \$	17,328 \$	18,195 \$	19,105
100% 0% 0% 014041 Overtime	1100000	\$ 28,640 S	32,703 \$	22,438 \$	8,205 \$	11,617 \$	12,045 \$	12,315 \$	12,951 \$	15,5// 5	14,250 5	7-'903 2	10,/1/ 5	10,303 3	1,,320 5	. 4	27,200
0% 100% 0% 014056 O/T Capital Outlay Labor 0% 100% 0% 014057 O/T Billable Cap Outlay	MCI	, ,		- 4	3	ŵ.	5	. 5	. s	- 5	- \$. S	- 5	- \$	- 5	- \$	
100% 0% 014057 D/I Billable Cap Outlay		5 4.098 5	4,470 \$	3,611 \$	2,902 \$	2,308 \$	4,104 \$	3,377 \$	3,546 \$	3,723 \$	3,909 \$	4,105 \$	4,310 S	4,526 \$	4,752 \$	4,989 \$	5,239
0% 100% 0% 022501 Medicare	MCI	\$ 958 \$	1,045 \$	845 \$	359 \$	540 \$	960 \$	790 \$	814 \$	840 \$	866 \$	893 \$	920 \$	949 \$	978 \$	1,009 \$	1,040
100% 0% 0% 023001 Retirement	Pers	\$ 5,923 \$	6,461 \$	5,444 \$	6,663 \$	3,547 \$	5,825 \$	5,865 \$	6,158 \$	6,466 \$	6,789 \$	7,129 \$	7,485 5	7,860 \$	8,253 \$	8,665 \$	9,099
0% 100% 0% 039052 Prof/Serv-Capital Outlay	MCI	\$ - \$	- \$	- \$	- 5	2	5	- s	- \$	- \$	- S	- \$	- 5	- \$	- S	3,830 \$	3,949
0% 100% 0% 039054 Prof/Services-Contract	MCI	\$ - \$	173 \$	524 \$	604 \$	752 \$	3,000 \$	3,000 \$	3,093 \$	3,189 \$	3,288 5	3,390 \$	3,495 \$	3,603 \$	3,715 \$	3,830 \$	5,949
0% 100% 0% 062011 Operating Supplies	CPI MCI	\$ - \$	- \$ 19 \$	137 \$	54 \$	3,215	S	- \$	- \$	- 5	- 5	- S		- 5	- 5	. 5	
0% 100% 0% 068008 Materials-Stock 0% 100% 0% 068010 Cap Outlay-Stock Material	MCI	\$ - \$ \$ - \$	- 5	157 5		3,613	5	- \$	- 5	- s	. 5	- 5	- 5	- 5	- 5	- \$	7.
0% 100% 0% 068010 Cap Outlay-Stock Material 0% 100% 0% 068013 Material-Billable	MCI	5 . 6	- \$	- 5	- 5	1,703	s	- 5	. s	- \$	- 5	. \$	- s	. \$	- 5	- S	
0% 100% 0% 068014 Materials-Capital Outlay	MCI	s . s	- \$. \$	- \$	-	\$	- 5	- \$	- \$	- S	- \$	- \$	- \$	- 5	- \$	and the said
0% 100% 0% 068016 Materials	MCI	\$ 18,939 \$	3,877 \$	2,323 \$	723 \$	31 5	6,000 \$	6,000 \$	6,186 \$	6,378 \$	6,575 \$	6,779 \$	6,989 \$	7,206 \$	7,430 \$	7,660 \$	7,897
0% 100% 0% 068030 Tools		s - s	- \$	- \$	74 S	- \$	500 \$	500 \$	512 \$	523 \$	536 \$	548 \$	561 \$	574 \$	587 \$	601 \$	615
0% 100% 0% 074000 Machinery And Equipment	CCI	\$ - \$	- \$	- \$	- \$	- \$	2,500 \$	2,500 \$	- \$. 5	- 5	- \$	- 5	97,699 S	102.345 \$	107.216 \$	112,323
Total DISTRIBUTION-HYDRANTS PORTSMOUTH		\$ 99,542 \$	84,592 \$	74,483 \$	74,968 \$	52,301 \$	89,081 \$	76,492 \$	77,492 \$	81,161 \$	85,008 \$	89,040 \$	93,267 \$	a1,699 \$	102,345 \$	107,216 \$	112,323
ACCT. # DISTRIBUTION-HYDRANTS PEASE																	
100% 0% 0% 011001 Regular Salaries	Pers	\$ 5,246 \$	2,818 S	3,399 \$	17,107 \$	6,499 S	16,725 \$	9,884 \$	10,378 \$	10,897 \$	11,442 \$	12,014 \$	12,615 \$	13,246 \$	13,908 5	14,603 \$	15,333
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 011058 Billable Salaries	Pers	\$ 5	- \$	- \$	- \$	- \$	- 5	- 5	- S	- \$	- 5	- 5	- 5	- \$	- \$	- \$	52/
100% 0% 0% 012001 Part Time Salaries	Pers	\$ - 5	- \$	273 \$	- \$	- \$	- \$	- \$	- s	- S	- \$	- S	. 5	- \$	- \$	- \$	
100% 0% 0% 014041 Overtime	Pers	\$ 1,771 \$	1,215 \$	1,356 \$	1,022 S	2,997 \$	6,696 \$	6,846 \$	7,188 \$	7,548 \$	7,925 \$	8,321 \$	8,737 5	9,174 \$	9,633 \$	10,115 \$	10,620
0% 100% 0% 014053 O/T-Billable	MCI	\$. \$	- 5	- \$. \$	- \$	- \$	1,037 \$	1,089 \$	1,143 \$	1,200 \$	1,260 \$	1,324 \$	1,390 \$	1,459 \$	1,532 S	1,609
100% 0% 0% 022001 Social Security	Pers	S 416 S	236 \$ 55 \$	296 \$ 69 \$	1,804 \$ 741 \$	543 \$ 127 \$	1,452 S 340 S	1,037 \$	1,089 S 251 S	258 \$	266 S	275 \$	283 \$	292 \$	301 \$	310 \$	320
0% 100% 0% 022501 Medicare	MCI Pers	\$ 97 \$ \$ 613 \$	55 \$ 351 \$	69 \$ 436 \$	741 S 822 S	127 \$ 837 \$	2,061 \$	1.802 \$	1.892 S	1.987 \$	2,086 \$	2,190 \$	2,300 \$	2,415 \$	2,536 \$	2,662 \$	2,795
100% 0% 0% 023001 Retirement 0% 100% 0% 043028 Maintenance	MCI	S . C	- \$	- 5	- 5	- 5	5	- \$	- S	- 5	- \$	- 5	- \$	- 5	- 5	- 5	100
0% 100% 0% 043028 Maintenance 0% 100% 0% 068008 Materials-Stock	MCI	s - s	- 5	- 5	- s	- \$	- \$	- \$	- 5	- 5	- 5	- s	- \$	- \$	- \$	- \$	
0% 100% 0% 068016 Materials	MCI	\$ 11,263 \$	240 5	2,161 \$	898 \$	3,756 \$	6,200 \$	6,200 \$	6,392 \$	6,590 \$	6,795 5	7,005 \$	7,222 5	7,446 \$	7,677 \$	7,915 \$	8,161
DISTRIBUTION-HYDRANTS PEASE	VAC	\$ 19,406 \$	4,915 \$	7,990 \$	22,395 \$	14,758 \$	33,474 \$	26,012 \$	27,190 \$	28,423 \$	29,715 \$	31,066 \$	32,481 \$	33,963 \$	35,514 \$	37,138 \$	38,838

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Prepared By: Municipal - - 4 Financial Services Group

Schedule 2A - Water O&M Expenses						-											
A F V	Escalation Factor	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
ACCT.# DISTRIBUTION-METERS PORTSMOUTH 100% 0% 0% 011001 Regular Salaries						-	Douget	Bucket	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 012001 Part Time Salaries	Pers	\$ 51,360 \$	43,295 \$		36,136 \$	39,372 \$	35,329 \$	59,430 \$	62,402 S	65,522 \$	68,798 S	72,238 \$	75,849 \$	79,642	\$ 83,624	87,805	\$ 92,19
100% 0% 014041 Overtime	Pers	5 24 S S 257 S	3,231 \$		- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- 5			07,003	5 92,19
100% 0% 0% 022001 Social Security	Pers Pers	\$ 257 \$ \$ 2,976 \$	1,058 \$		170 \$	329 \$	2,397 \$	- 5	- \$	- \$	- \$	- \$	- \$			9 9	5 -
0% 100% 0% 022501 Medicare	MCI	\$ 696 \$	2,951 S 690 S		2,056 \$	2,208 \$	2,339 \$	3,686 \$		4,064 \$	4,267 S	4,480 \$	4,704 \$	4,940	5,187	5,446	\$ 5,71
100% 0% 0% 023001 Retirement	Pers	\$ 4,511 \$	4,192 \$		481 \$ 3,335 \$	516 \$	547 \$	862 \$			945 \$	974 \$	1,004 \$	1,035	1,067 5	1,100	
0% 100% 0% 039054 Prof/Services-Contract	MCI	\$. \$	- 5	4,142 \$	21,197 \$	3,507 \$	3,320 \$	6,405 \$	6,725 \$		7,415 S	7,785 \$	8,175 \$	8,583		9,463	5 9,93
0% 100% 0% 043018 Repairs-Equipment	MCI	\$ 17,352 \$	15.843 S		- \$	- 5	25,000 \$ 20,000 \$	12,500 \$ 10,000 \$			13,699 \$	14,124 S	14,561 \$	15,013			
0% 100% 0% 055050 Printing	CPI	\$ - 5	- 5	- 5	- 5	- s	20,000 5	10,000 5	10,310 S	10,630 \$	10,959 S	11,299 \$	11,649 \$	12,010	12,383	12,766	\$ 13,16
0% 100% 0% 062011 Operating Supplies	CPI	\$ 2,074 5	343 S	- \$	26 S	. 5	1,000 \$	500 \$	- S 512 S	- \$ 523 \$	- 5	- \$	- S	- 1		-	5 -
0% 100% 0% 068008 Materials-Stock	MCI	\$ - \$	+ \$	- S	- 5	. s	1,000 5	300 3	512 S	523 \$	536 \$	548 \$	561 \$	574	587 9	601	\$ 61
0% 100% 0% 068010 Cap Outlay-Stock Material	MCI	s · s	- \$	- 5	- S	- S	- S	- 5	- 5	- 5	- 5	3	- S		- 5	* 3	\$.
0% 100% 0% 068011 Bill Cap Outlay Stock Mat	MCI	\$ - 5	- \$	- 5	- \$	· \$. 5	- 5	- S	- 5	- \$. 5	- 5		St. 1005 17		S -
0% 100% 0% 068013 Material-Billable 0% 100% 0% 068016 Materials	MCI				\$	924	S	- 5	- 5	- 5		- 5	- \$			7. 7	5 -
	MCI	\$ 8,655 \$	25,044 \$	16,329 \$	7,940 \$	18,326 \$	15,000 S	7,500 S	7,733 S		8,219 \$	8,474 S	8,737 \$	9.008	9,287	0.535	5
0% 100% 0% 074000 Machinery And Equipment Total DISTRIBUTION:METERS PORTSMOUTH	CCI	\$ - \$	- S	64 \$	- \$	- \$	25,000 S	12,500 \$	- S	- s	- \$	- \$	5,737 5	9,000	9,287	9,575	\$ 9,87
TOTAL DISTRIBUTION METERS PORTSMOUTH		\$ 87,904 \$	96,649 \$	85,059 \$	71,341 \$	65,181 \$	129,932 \$	113,383 \$	105,327 \$	109,975 \$	114,837 \$	119,922 \$	125,241 \$	130,805	136,625	142,715	\$ 149,08
ACCT. # DISTRIBUTION-METERS PEASE																	
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 012001 Part Time Salaries	Pers	\$ - \$	- \$	7,896 \$	6,377 5	6.948 \$	6,234 \$	10,319 S	10,835 \$	11,377 \$	11,946 \$	12,543 \$	13,170 S	13,828	14500 0	15.37	w 1212-00
100% 0% 0% 012001 Part time Salaries 100% 0% 0% 014041 Overtime	Pers	\$ - 5	- \$	- 5	- \$	- S	- S	- Ś	- S	- S	- 5	- \$	13,170 \$	13,828			
100% 0% 0% 022001 Social Security	Pers	\$ - \$	- \$	83 S	30 \$	- \$	799 S	- 5	- s	- 5	- 5	- \$	- 4			- 3	
0% 100% 0% 022501 Medicare	Pers	\$ - 5	- 5	457 \$	363 \$	390 \$	436 \$	639 \$	671 S	704 S	740 \$	777 \$	816 \$	856 5		944	\$ - \$ 99
100% 0% 0% 023001 Retirement	MCI	5 - 5	. \$	107 \$	85 \$	91 \$	102 \$	149 \$	154 S	158 \$	163 \$	168 5	174 5	179		190	
0% 100% 0% 039054 Prof/Services-Contract	Pers	5 - 5	- \$	731 \$	589 \$	619 \$	619 \$	1,107 \$	1,162 S	1,220 \$	1,281 \$	1,346 \$	1,413 \$	1,483 \$		1.636	
0% 100% 0% 062011 Operating Supplies	MCI CPI	5 - 5	- \$	- \$	3,741 \$	- \$	1,500 \$	750 \$	773 \$	797 \$	822 \$	847 5	874 5	901 9		957	
0% 100% 0% 068010 Cap Outlay-Stock Material	MCI	5 - 5	- 5	- \$	- S	- \$	100 S	50 \$	51 \$	52 \$	54 \$	55 \$	56 \$	57 5		60 5	
0% 100% 0% 068016 Materials	MCI	\$ 1.395 \$	- S	- 5	- 5		- \$	- \$	- S	- 5	- \$	- 5	- 5	- 5	. \$		\$.
0% 100% 0% 074000 Machinery And Equipment	CCI	\$ - \$	618 S	2,882 \$ 11 \$	2,472 \$	3,234 \$	1,000 \$ 10,000 \$	500 \$ 5,000 \$	516 \$	531 \$	548 \$	565 \$	582 \$	601 5	619 \$	638	\$ 65
Total DISTRIBUTION-METERS PEASE		\$ 1,395 \$	618 \$	12,167 \$	13,656 \$	11,281 \$	20,790 \$	18,514 \$	14,162 \$	14,841 \$	15,553 \$	16,301 \$	17,084 \$	17,906 \$	18,768 \$	19,672	\$ 20,620
TOTAL WATER O&M EXPENSES		\$ 3,619,994 \$	3,881,550 \$	3,626,589 \$	3,690,060 \$	3,793,447	\$4,598,664	\$4,767,674	\$4,869,270	\$5,074,106	\$5,267,651 \$	5,494,402 \$	5,731,882 \$	SSAMOUR SIN	or 0000000000 K		
Expense by Category								3.68%	2.13%	4.21%	3.81%						0,000,010
Salaries		\$ 1,113,929 \$	1,099,201 \$	1,110,389 \$	1,132,610 \$	1,122,260	\$1,115,391	\$1,139,830	\$1,196,547	61 356 001	** *** ***	4000000000					
Part-Time Salaries		\$ 7,080 \$	11,274 \$	15,543 \$	4,096 \$	1,094	\$14,518	\$14,518	\$15,244	\$1,256,091 \$16,006	\$1,318,604 \$16,806	\$1,384,233 \$	1,453,135 \$				
Overtime		\$ 92,046 \$	90,667 \$	61,272 \$	41,629 S	60.933	\$77,983	\$76,462	\$80,285	\$84,299	\$88,514	\$17,647 \$ \$92,940 \$	18,529 \$	19,456 \$		21,450 5	
Longevity		\$ 9,338 \$	9,586 \$	8,734 \$	9,045 \$	9,815	\$10,724	\$11,343	\$11,878	512.438	\$13,026	\$13,642 \$	97,587 \$ 14,287 \$	102,466 \$		112,969 \$,
Health Insurance		\$ 310,490 \$	329,409 \$	341,747 \$	327,315 \$	375,037	\$398,838	\$443,450	\$465,623	\$488,904	\$513,349	\$539,016 \$	14,287 S 565,967 S	14,964 \$		16,417 5	
Dental insurance		\$ 21,369 \$	21,124 \$	20,819 5	50,104 \$	23,908	\$20,634	\$23,954	\$25,152	\$26,409	\$27,730	529,116 5	30.572 \$	594,265 \$ 32,101 \$		655,178 \$	687,93
Insurance Reimbursement		\$ 185 \$	- \$	1,750 \$	2,929 5	2,668	\$2,849	\$5,784	\$6,073	\$6,377	\$6,696	\$7,030 \$	7,382 \$	7,751 \$	33,706 \$ 8,139 \$	35,391 S 8,546 S	37,16
Leave at Termination Worker's Compensation		\$ (77) \$	9,149 \$	(6,636) \$	36,290 \$	29,744	\$20,000	\$20,000	\$21,000	\$22,050	\$23,153	\$24,310 \$	25,526 \$	26,802 \$	28,142 \$	29,549 5	5 8,97 5 31,02
Other Fringe Benefits		\$ 20,734 5	27,333 \$	21,968 \$	18,954 \$	21,115	\$18,763	\$20,690	\$21,725	\$22,811	\$23,951	\$25,149 \$	26,406 \$	27,727 \$	29,113 S	30,569 5	5 32,09
Collective Bargaining Contingency		\$ 229,612 \$	215,758 \$	204,065 \$	204,297 \$	202,581	\$208,671	\$237,096	\$248,606	\$260,681	\$273,348	\$286,638 \$	300,580 \$	315,207 \$	330,553 \$	346,654 \$	363,54
conective par Rammig Contingency		\$ 1,804,706 \$	1,813,500 \$	1,779,652 \$	1,827,268 \$	1,849,155	\$80,051 \$1,968,422	50	\$0	\$0	\$0	SO 5	- S	- 5	- \$	- 5	303,34
Chemicals					1,017,100 3	1,049,155	31,908,422	\$1,993,127	\$2,092,132	\$2,196,066	\$2,305,177 \$	2,419,722 \$	2,539,971 \$	2,666,211 \$	2,798,739 \$	2,937,869 \$	3,083,930
Chemicals Repairs		\$ 242,257 5	299,427 \$	305,637 \$	270,805 \$	274,281	\$318,600	\$422,015	\$435,097	\$448,585	\$462,492	\$476,829 \$	491,611 \$	506,851 \$	522,563 S	538.762 5	555,46
Repairs Utilities		\$ 142,562 \$	165,186 \$	116,454 \$	90,184 \$	102,151	\$237,255	\$236,805	\$244,146	\$251,714	\$259,518	\$267,563 \$	275,857 \$	284,409 \$	293,225 S	302,315 S	
Administrative Overhead		5 383,173 5	383,284 \$	338,167 \$	423,861 \$	398,414	\$474,530	\$490,051	\$523,300	\$558,869	5596,923	\$637,635 \$	681.193 S	727.799 \$		831,025 \$	
Sludge/Grit Removal		\$ 458,922 \$	463,691 \$	470,604 \$	470,604 \$	486,786	\$495,908	\$510,534	\$526,361	\$542,678	\$559,501	\$576,845 \$	594,727 \$	613,164 \$	632,172 \$	651,769 \$	671,97
Prof Contracted Services		\$ 35,644 \$	118,877 \$	7,164 \$	56,994 \$	61,367	\$100,000	\$200,000	5206,200	\$212,592	\$219,183	\$225,977 \$	232,983 \$	240,205 \$	247,651 \$	255,329 \$	
Interest/Financing Fees		\$ 134,890 5 S - 5	96,672 \$	142,474 \$	117,594 \$	60,816	\$341,138	\$217,712	\$224,461	\$231,419	\$238,593	\$245,990 \$	253,615 \$	261,478 \$	269,583 \$	277,940 S	
Property Taxes		5 78,821 5	93 700 6	- 5	- \$	and an	\$0	\$0	\$0	\$0	\$0	\$0.5	- \$	- \$	- S	- 5	
Depreciation		5 78,821 5	83,708 \$	92,048 \$	96,572 \$	95,274	\$118,000	\$118,000	\$121,658	\$125,429	5129,318	\$133,327 \$	137,460 S	141,721 \$	146,114 \$	150,644 \$	155,31
Equipment		\$ 51,731 \$	61,275 \$	61,163 \$	25,153 \$	11.404	50	so	50	SO	\$0	\$0 \$	- 5	- \$	- \$	- \$	
Stock Materials		\$ 124,661 \$	79,234 \$	95,077 5		11,491	\$146,000	\$126,000	\$0	\$0	\$0	50 5	- \$	- \$	- \$	- 5	
Other Operating		\$ 162,628 \$	316,695 S	95,077 S 218,150 S		95,753	\$118,900	\$122,400	\$126,194	\$130,106	\$134,140	\$138,298 \$	142,585 \$	147,005 S	151,563 \$	156,261 \$	161,10
		\$ 1,815,289 \$	2,068,049 \$	1,846,938 \$	229,915 \$ 1,862,792 \$	357,959 1,944,293	\$279,911 \$2,630,242	\$331,030 \$2,774,\$47	\$369,721 \$2,777,138	\$376,645 \$2,878,039	\$362,808 \$2,962,474	\$372,217 \$	381,879 5	398,051 \$	408,239 \$	418,701 \$	429,44
Administrative Costs (A)										,2,676,U33	2E,30E,474	\$3,074,680 \$	3,191,910 \$	3,320,681 \$	3,448,777 \$	3,582,747 \$	3,722,912
Fixed Costs (F)		\$ 1,772,085 \$	1,782,961 \$	1,747,787 \$	1,795,070 \$	1,817,127 \$	1,854,922 \$	1,958,828 \$	2,056,769 \$	2,159,608 \$	2,267,588 \$	2,380,968 \$	2,500,016 \$	2,625,017 \$	2,756,268 \$	2,894,081 S	3,038,785
		\$ 1,469,290 \$ \$ 378,620 \$	1,637,676 \$	1,573,224 \$	1,464,965 \$	1,585,210 \$	2,208,422 \$	2,163,639 \$	2,131,921 5	2,196,361 \$	2,242,039 \$	2,313,040 \$	2,386,450 \$	2,468,612 5	2,547,122 \$	2.628.329 \$	
Variable Costs (V)																	
Variable Costs (V)		\$ 378,620 \$	460,913 \$	305,578 \$	430,025 \$	391,111 \$	535,320 \$	645,207 \$	680,579 \$	718,137 \$	758,024 \$	800,395 \$	845,416 \$	893,263 \$		998,205 \$	

Source: Historical Budgets with Actuals xisx

REMOVED LINE ITEMS

Schedule 2B - Sewer O&M Expenses

Schedule 2B - Sewer O&M Expenses		EN 2000	FY 2009	FV 7010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
A F V	Escalation Factor	Actual	Actual	FY 2010 Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
ACCT. # Administration Portsmouth						100000000000000000000000000000000000000	Westerness	502020 2	20072	138.001 S	144.901 \$	152.146 S	159.753 S	167.741 S	176,128 5	S 184,935 S	194,181
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 011061 Insurance Reimbursement	Pers Pers	\$ 95,145 \$ \$ 10,044 \$	118,883 \$ 7,177 \$	131,711 \$ 8,600 \$	101,121 \$ 11,243 \$	161,658 \$ 12,338 \$	101,772 \$ 13,845 \$	125,171 \$ 11,568 \$	131,430 \$ 12,146 \$	138,001 \$ 12,754 \$	144,901 S 13,391 S	152,146 \$ 14.061 \$	14,764 \$	167,741 S	16,277 5	5 164,935 S 5 17.091 S	17,946
0% 100% 0% 011061 insurance Reimoursement	MCI	\$ - \$	- S	- \$		\$	36,862 \$	- \$	- \$	- S	- 5	- \$	- \$	- S	- 5	5 - \$	
0% 100% 0% 011065 Coll Barg Contingency	MCI	\$ - \$	- \$	- \$		\$	42,392 S	- s	- \$	- \$	- \$	- \$	- \$	- \$. \$	
100% 0% 0% 014041 Overtime	Pers	\$ 722 \$	1,736 \$ 6.836 \$	2,248 \$ 5.851 \$	478 6,414 S	6,441 \$	6,324 S 6,324 S	7.747 S	8,134 \$	- S 8.541 S	8.968 S	9.417 5	9.887 \$	10.382 \$	10,901	5 11,446 S	12,018
100% 0% 0% 015001 Longevity 100% 0% 0% 016001 Leave At Termination	Pers Pers	\$ 4,496 \$ \$ 52,570 \$	23,575 \$	5,851 \$ 11.985 \$	51,847 S	36,063 \$	30,000 \$	30,000 \$	31,500 \$	33,075 \$	34,729 S	36,465 \$	38,288 \$	40,203 S	42,213 5	5 44,324 \$	46,540
100% 0% 0% 021001 Insurance-Health	Pers	\$ 212,635 \$	272,869 \$	238,218 \$	247,652 \$	306,349 \$	313,246 \$	341,943 \$	359,040 \$	376,992 \$	395,842 \$	415,634 \$	436,416 \$	458,236 S	481,148 \$	\$ 505,206 \$	
100% 0% 0% 021101 Insurance-Dental	Pers	\$ 16,628 \$	22,792 \$	19,088 \$	20,006 \$	24,399 \$	21,208 \$	23,155 \$	24,313 \$	25,528 \$	26,805 \$	28,145 \$ 1.795 \$	29,552 S 1,885 S	31,030 \$	32,581 9	\$ 34,210 \$ \$ 2,182 \$	35,921
100% 0% 0% 021501 Insurance-Life	Pers	\$ 2,423 \$ 5 6,706 \$	2,606 \$ 8,561 \$	1,585 \$ 6,143 \$	1,534 \$ 6,118 \$	1,261 \$ 5,388 \$	1,330 \$ 5,765 \$	1,477 \$ 6,303 \$	1,551 \$ 6,618 \$	1,628 \$ 6,949 \$	1,710 \$ 7,297 \$	1,795 S 7,661 \$	1,885 S 8,044 S	1,979 S 8.447 S	2,078 S 8,869 S		9,778
100% 0% 0% 021601 Insurance-Disability 100% 0% 0% 021801 Ins Contractual Stipend	Pers Pers	5 5,796 5	8,561 \$	5,143	0,116 5	3,300 \$	- \$	- 5	- \$	- \$. \$	- \$	- \$	- 5	- 5	s - s	
100% 0% 0% 022001 Social Security	Pers	\$ 13,282 \$	8,051 \$	9,007 \$	9,042 \$	11,355 \$	7,305 \$	10,432 \$	10,954 \$	11,501 \$	12,076 \$	12,680 \$	13,314 S	13,980 \$	14,679		
100% 0% 0% 022501 Medicare	Pers	\$ 1,872 \$	1,883 \$	2,106 \$	2,115 \$	2,655 \$	1,709 \$	2,440 \$	2,562 \$	2,690 \$	2,825 \$	2,966 \$	3,114 \$	3,270 \$	3,433	5 3,605 S S 26,773 S	3,785
100% 0% 0% 023001 Retirement	Pers	\$ 11,160 \$ \$ 11,606 \$	10,968 S 18,362 S	11,344 \$ 9,829 \$	12,758 \$ 13,399 \$	11,148 \$ 15,560 \$	10,369 \$ 13,098 \$	18,121 \$ 15,015 \$	19,027 \$ 15,766 \$	19,978 \$ 16,554 \$	20,977 \$ 17,382 \$	22,026 \$ 18,251 \$	23,127 \$ 19,163 \$	24,284 \$ 20.122 \$	25,498 5	5 26,775 S 5 22,184 S	28,112
100% 0% 0% 025002 Insurance-Workers Comp 0% 100% 0% 030101 Prof Services-Audit	Pers MCI	\$ 11,606 \$ \$ 7,500 \$	18,362 S 7,500 S	9,829 S 5,142 S	13,399 S 6,776 S	5,090 \$	5,400 S	5,562 \$	5,734 \$	5,912 \$	6,095 \$	6,284 \$	6,479 \$	6,680 S	6,887	5 7,101 5	7,321
0% 100% 0% 030101 Prof Services-Audit 0% 100% 0% 031002 Prof Services-Engineering	MCI	5 2,436 S	- S	3,783 \$	200	\$	- 5	- S	- \$	- 5	- \$	- \$	- \$	- S	- 5	5 - 5	
0% 100% 0% 032001 EPA	MCI	\$ 31,507 \$	20,793 \$	49,597 \$	86,441 S	124,291 S	144,500 \$	175,000 \$	180,425 \$	186,018 \$	191,785 \$	197,730 \$	203,860 \$	210,179 \$	216,695	\$ 223,412 \$	230,338
0% 100% 0% 033001	MCI		382.877 S	388.529 \$	388,529 \$	13,714 401.436 S	409,420 \$	433,954 \$	- S 447.407 S	- S 461.276 S	475,576 \$	- 5 490,319 \$	505,518 \$	521,190 S	537,346	5 - 5 5 554,004 \$	571,178
0% 100% 0% 033002 Administrative Overhead 0% 100% 0% 033003 Overhead Applied	MCI	5 378,799 \$	382,877 5	388,529 \$	388,529 5	401,436 \$	409,420 5	455,954 5	447,407 \$	401,270 5	- \$	- \$	- \$	- S	337,340	5 - 5	3
0% 100% 0% 034001 Lock Boxes	MCI	S 18.034 S	16.314 S	12,241 \$	15,463 S	21,239 S	20,585 \$	27,540 \$	28,394 \$	29,274 S	30,181 \$	31,117 \$	32,082 \$	33,076 \$	34,102	\$ 35,159 S	36,249
0% 100% 0% 034103 Telephone	CPI	\$ 742 \$	910 \$	757 \$	773 \$	751 S	1,000 \$	1,000 \$	1,023 \$	1,047 \$	1,071 \$	1,096 \$	1,122 S	1,148 S	1,174	S 1,201 S	1,229
0% 100% 0% 034201 Outside Programming	MCI	s - s	- \$	- \$	- S	219 \$	4,000 S	2,000 \$	2,062 \$	2,126 \$	2,192 \$	2,260 S 35,007 S	2,330 S 36,092 S	2,402 S 37,211 S	2,477 38,365	\$ 2,553 \$ \$ 39,554 \$	5 2,632 5 40,780
0% 100% 0% 034206 Software-Annual Maint 0% 100% 0% 035002 Prof Serv- Substance Test	MCI	5 - 5	- \$	- \$ 480 \$	- 5 358 S	25,338 \$ 706 S	30,983 \$	30,983 \$	31,943 \$	32,934 \$ - \$	33,955 \$	35,007 5	30,092 5	57,211 5	30,303	S - S	3 -0,760
0% 100% 0% 035002 Prof Serv-Substance Test 0% 100% 0% 035004 Other	MCI	\$ 596 \$	429 \$	60 \$	279 \$	742 \$	750 \$	750 \$	773 \$	797 \$	822 \$	847 \$	874 \$	901 \$	929	S 957 S	987
0% 100% 0% 039054 Prof/Services-Contract	MCI	5 9,044 \$	(5,447) \$	1,113 \$	- \$	17,233 \$	147,500 \$	63,500 \$	65,469 S	67,498 \$	69,590 \$	71,748 \$	73,972 \$	76,265 \$	78,629	S 81,067 S	83,580
D% 100% 0% 043024 Repairs-Vehicle	MCI	\$ 229 \$	4,541 \$	- \$	- S	2,260 \$	2,500 \$	2,500 \$	2,578 \$	2,657 \$	2,740 \$	2,825 \$	2,912 \$	3,003 \$	3,096	\$ 3,192 S	3,291
0% 100% 0% 043026 Repairs-Computer Equip 0% 100% 0% 043027 Repairs-Office Equipment	MCI MCI	5 - 5	. 5	- \$	5000		5	. 5	- S	- 5	- 5	- 5	. s	- 5		5	. 1
0% 100% 0% 043027 Repairs-Office Equipment 0% 100% 0% 043028 Maintenance	MCI	5 581 \$	409 S	9,907 \$	7,315 \$	7,869 \$	9,617 S	9,617 \$	9,915 \$	10,222 \$	10,539 \$	10,866 \$	11,203 \$	11,550 S	11,908	\$ 12,277 \$	12,658
0% 100% 0% 044001 Rental And Leases-Postage	MCI	\$ - \$	- s	- \$	12		\$	- S	- s	- \$	- S	- \$	- s	- \$		5 - 5	
0% 100% 0% 044002 Rental Other Equipment	CCI	5 - 5	- \$ 25.320 \$	- \$	37.191 S	37.191 \$	37.191 S	- \$ 37.191 \$	- \$ 38,344 \$	- S 39,533 \$	- \$ 40,758 \$	42,022 S	43,324 S	44,667 \$	46,052	\$ 47,480 \$	\$ 48,951
0% 100% 0% 048002 Property Insurance 0% 100% 0% 053001 Advertising	MCI	\$ 21,292 \$ \$ 5,150 \$	1,864 \$	4,601 \$	1.840 \$	1,245 \$	5,000 \$	5.000 \$	5,155 \$	5,315 \$	5,480 S	5,649 \$	5,825 \$	6,005 \$	6,191	\$ 6,383 \$	\$ 6,581
0% 100% 0% 054003 State Certification	MCI	s . s	- \$	- \$	1.00	5	- \$	- \$	- \$	- 5	- \$	- \$	· \$	- 5	140	s - s	
0% 100% 0% 054050 Training-Education	MCI	\$ 773 \$	- \$	191 \$	63 \$	310 \$	500 \$	500 \$	516 \$	531 \$	548 \$	565 \$	582 \$	601 \$ 9.524 \$	619 9,745	S 638 S S 9,972 S	\$ 658 \$ 10,203
0% 100% 0% 055050 Printing	CPI	5 1,545 \$	1,864 \$	(142) \$	2,709 S 155 S	2,716 S	8,000 \$ 500 \$	8,300 \$ 500 \$	8,493 \$ 516 S	8,690 S 531 S	8,891 S 548 S	9,097 \$ 565 \$	9,309 \$ 582 \$	601 9	619	5 9,972 5 S 638 S	\$ 10,203 \$ 658
0% 100% 0% 056001 Dues Professional Organiz 0% 100% 0% 057101 Travel And Conference	MCI MCI	S 461 S		41 \$	412 \$	22 \$	100 S	100 S	103 \$	106 \$	110 \$	113 \$	116 S	120 5	124	\$ 128 \$	\$ 132
0% 100% 0% 061001 First Aid	MCI	5 65 \$	- \$	- \$	**		\$	- \$	- \$	- \$	- \$	- \$	- S	- 5		\$ - 5	j -
0% 100% 0% 062001 Office Supplies	CPI	5 131 \$	849 \$	1,466 \$	3,167 \$	1,883 \$	2,500 \$	3,000 \$	3,070 \$	3,141 \$	3,214 \$	3,288 \$	3,365 \$	3,443 \$	3,522	\$ 3,604 \$	\$ 3,688
0% 100% 0% 062005 Printing Supplies 0% 100% 0% 062011 Operating Supplies	CPI CPI	5 74 5	- 5	- 5		5		- 5			- 5					5	5
0% 100% 0% 062011 Operating Supplies 0% 100% 0% 062501 Postage	CPI	5 2,941 \$	1,192 5	1,563 \$	17,296 \$	19,662 \$	15,900 S	19,850 \$	20,311 \$	20,782 \$	21,264 \$		22,262 \$	22,778 5		\$ 23,848 \$	\$ 24,401
0% 0% 100% 063501 Gasoline	Energy	\$ 41,045 \$	40,170 S	36,666 \$	39,847 \$	44,837 \$	50,000 \$	50,000 \$	53,540 S	57,331 \$	61,390 \$	65,736 \$	70,390 \$	75,374 \$	80,710	\$ 86,425 \$	92,543
0% 0% 100% 063601 Diesel Fuel	Energy	s - s	- \$	- s	-		\$	- 5	- s	- S	- \$	- S	- ş			5 - 5 5 - 5	
0% 100% 0% 067001 Books & Periodicals 0% 100% 0% 074000 Machinery And Equipment	CPI	5 96 \$ S 130 \$	1,902 \$	2,532 \$		5	11 500 S	5.000 S		- 5		- 5	- 5			s - !	\$ -
0% 100% 0% 081004 Abatements	MCI	5 10,860 \$	11,850 \$	7,740 \$	12,810 \$	11,970 \$	14,000 \$	14,000 \$	14,434 \$	14,881 \$	15,343 \$	15,818 \$	16,309 \$	16,814	17,336	5 17,873 5	\$ 18,427
0% 100% 0% 081031 Fema Reimbursement	MCI	s - s	- \$	- \$	7,638,537 06		5	- \$. \$	- S	- \$	- \$ 200,000 \$		35.000	5.000	\$ 55,000 \$	\$ \$ 11,250
0% 100% 0% 092101 Financing Fees On Debt Total Administration Portsmouth		\$ - S 5 973,320 \$	1,017,637 \$	1,013,985 \$	1,105,349 \$	51,098 \$ 1,386,697 \$	167,500 \$ 1,700,495 \$	100,000 \$ 1,589,219 \$	45,000 \$ 1,588,243 \$	25,000 S 1,629,796 S	400,000 \$		5,000 S				
Name of the last o		3 3/3,320 3	1,017,037 3	1,013,503	2,103,343	1,300,037	2,700,433	4,500,620	alberder's			Commence of	######################################	V. 1740.7040.7064.4	a constitution i	t attraction is	10 100000000000000000000000000000000000
ACCT. # Administration Pease		5 17,183 \$		23,243 \$	17,845 \$	28,528 S	17,959 \$	22,089 \$	23,193 \$	24,353 \$	25,571 \$	26,849 \$	28,192 \$	29,601	31,081	\$ 32,636 \$	\$ 34,267
100% 0% 0% 011001 Regular Salaries 0% 100% 0% 011064 Coll Bare Contingency	Pers MCI	5 17,183 5	- s	- 5	17,043 3	20,320 3	17,535 5	- 5	- \$	- \$	- \$. \$	- S	- 5	-	5 - 1	5
100% 0% 0% 014041 Overtime	Pers	5 153 S	- \$	397 \$		5	- S	- \$. \$	- S	- 5	- \$	- \$			s - :	į.
100% 0% 0% 015001 Longevity	Pers	5 742 5	- S	1,033 \$	1,132 \$	1,137 \$	1,116 \$ 55,279 \$	1,367 \$ 60,343 \$	1,435 \$ 63,360 \$	1,507 \$ 66,528 \$	1,582 S 69,855 S	1,662 \$ 73,347 \$	1,745 \$ 77,015 \$		1,924	5 2,020 S	\$ 2,121 \$ 93,612
100% 0% 0% 021001 Insurance-Health 100% 0% 0% 021101 Insurance-Dental	Pers Pers	\$ 26,829 \$ \$ 3,422 \$	\$	42,038 \$ 3,368 \$	43,703 \$ 3,530 \$	54,062 \$ 4,306 \$	3,743 S	4,086 5	4,290 \$	4,505 \$	4,730 5	4,967 \$	5,215 \$	5,476			
100% 0% 0% 021101 Insurance-Dental	Pers	5 341 5	- 5	280 5	271 \$	223 \$	235 \$	261 \$	274 \$	288 5	302 \$	317 \$	333 5	350	367	\$ 386 \$	\$ 405
100% 0% 0% 021601 Insurance-Disability	Pers	\$ 1,126 \$	- \$	1,084 \$	1,080 \$	951 \$	1,017 \$	1,112 \$	1,168 \$	1,226 \$		1,352 \$	1,419 5				
100% 0% 0% 022001 Social Security	Pers	\$ 2,443 \$	- \$	1,589 \$	1,596 \$ 373 \$	2,004 S 469 S	1,183 \$ 277 \$	1,840 S 430 S	1,932 \$ 452 \$	2,029 \$	2,130 S	2,237 S 523 S	2,348 S 549 S		2,589	S 2,719 S	\$ 2,854 \$ 667
100% 0% 0% 022501 Medicare 100% 0% 0% 023001 Retirement	Pers Pers	S 333 S S 2.414 S	. 5	372 \$ 2,002 \$	2,251 \$	1,967 \$	1,679 \$	3,197 S	3,357 S	3,525 5	3,701 5	3,886 \$	4,080 S		4,499	\$ 4,723 \$	\$ 4,960
100% 0% 0% 026002 Insurance-Workers Comp	Pers	5 2,048 5	3,240 5	3,775 \$	2,364 5	2,746 \$	2,311 \$	2,650 \$	2,783 S	2,922 5	3,068 5	3,221 \$	3,382 \$	3,551	3,729		
0% 100% 0% 030101 Prof Services-Audit	MCI	\$ 132 \$	132 5		119 \$	1,004 \$	1,065 \$	1,097 \$	1,131 \$	1,166	1,202 5	1,239 S 29,377 S	1,278 S 30,288 S	1,318 S	1,358 32,195	\$ 1,400 S \$ 33,193 S	
0% 100% 0% 032001 EPA	MCI	S - S S 66,847 S	67,567 S	8,752 \$ 68,564 \$	17,372 68,564 \$	70,842 \$	25,500 \$ 72,250 \$	26,000 \$ 76.580 \$	26,806 S 78,954 S	27,637 S 81,402 S	28,494 5 83,925 5	29,377 \$ 86,527 \$	30,288 S 89,209 S		94.826	5 97.765	5 100,796
0% 100% 0% 033002 Administrative Overhead 0% 100% 0% 034001 Lock Boxes	WEI	5 3.844 5	67,367 3	2.160 S	2.729 \$	3,748 \$	5,000 \$	4.860 \$	5.011 S	5.166	5,326 5	5,491 \$	5,661 5	5,837			
0% 100% 0% 034103 Telephone	CPL	\$ 149 \$	- 5	134 \$	136 \$	132 S	200 5	200 \$	205 \$	209 \$	214 5	219 \$	224 \$		235	\$ 240	\$ 246
0% 100% 0% 034201 Outside Programming	MCI	\$. \$	- \$	- \$	2	5	100 S	- 5	- \$			- \$. \$	200	5 6,770	\$ - S 5 6,979	S 7,196
0% 100% 0% 034206 Software-Annual Maint	MCI	5 . 5	- 5	- S	- \$	3,088 \$	5,467 \$ 100 \$	5,467 \$ 100 \$	5,636 \$ 103 \$	5,811 5	5,991 S	6,177 \$ 113 \$	6,369 S	6,566 120	5 124		\$ 7,196 \$ 132
0% 100% 0% 039001 Professional Services 0% 100% 0% 043024 Repairs-Vehicle	MCI	5 . 5		- 5	-	5	275 S	275 \$	284 S	292		311 \$		330	341	\$ 351	\$ 362
0% 100% 0% 043026 Repairs-Computer Equip	MCI	5 - 5	- 5	- 5		5	- \$	- \$	- \$	- 5		- 5	- \$		\$	\$ -	\$
0% 100% 0% 043027 Repairs-Office Equipment	MCI	\$ - 5		- \$		\$	4 S	- \$	- \$			- \$	- 5	2.001	5 2,146	5 - 1	S 2.281
0% 100% 0% 043028 Maintenance	MCI	\$ - 5 \$ 4,050 \$	4 468 9	1,748 \$	1,291 S 6,563 S		1,733 \$ 6.563 \$	1,733 \$ 6,563 \$		1,842 5 6,976 5		1,958 \$ 7,415 \$			5 2,146 5 8,127	\$ 2,212 5 \$ 8,379	
0% 100% 0% 048002 Property Insurance 0% 100% 0% 053001 Advertising	MCI	5 4,050 S 5 412 S	4,468	5,295 S 812 S	325	0,503 \$	400 \$	400 \$	412 \$	425		452 \$	466 \$	480	5 495	\$ 511	\$ 526
0% 100% 0% 054003 State Certification	MCI	5 - 5		,	*	Š	- \$	- \$, - S	- 9		- S	- \$		\$ -	\$	\$ -
0% 100% 0% 054050 Training-Education	MCI	S - S		34 \$	11	5	- \$	- \$	- \$	- :			- 5	121	5	5 -	5 -
0% 100% 0% 055050 Printing	CPI	\$ 239 \$		274 \$	659 \$ 27	479 \$	1,500 \$	1,500 \$	1,535 \$	1,570	1,607	1,644 \$	1,682 \$	1,721	5 1,761	\$ 1,802 \$	\$ 1,844
0% 100% 0% 056001 Dues Professional Organiz 0% 100% 0% 057101 Travel And Conference	MCI MCI	5 - 5		7 5	73	5			- 5				- 5		\$ -	\$	\$
0% 100% 0% 052001 Office Supplies	CPI	\$ - 5		259 \$	559 \$	332 5		400 \$		419		438 \$	449 \$		\$ 470		\$ 492
0% 100% 0% 062011 Operating Supplies	CPI	S - S		- 5	*	5	30 \$			31 5		33 \$	34 9		\$ 35 \$ 4.403		\$ 37 \$ 4.610
0% 100% 0% 062501 Postage	CPI	\$ 361 S 5 6,255 S		276 \$ 6,470 \$	3,052 \$ 7,032 \$		2,800 \$ 10,000 \$	3,750 \$ 10,000 \$	3,837 \$ 10,708 \$	3,926 S		4,110 \$					
0% 0% 100% 063501 Gasoline 0% 100% 0% 067001 Books & Periodicals	Energy CPI	5 6,255 S		6,470 3	7,052 5	7,912 3	10,000 5	- 5	20,700 5	11,400	5	5 - 5	14,0,0	13,0.3	5	5	5
0% 100% 0% 074000 Machinery And Equipment	CCI	s - 5		68 5		5	300 \$	300 S		- 1	5 -	s - s	- 5		5 -	\$ -	\$ -
							16 of 77										

\$ 300 \$ 300 16 of 77
Prepared By: Municipal 2nd Financial Services Group

Schedule 2B - Sewer O&M Expenses

Schedule 2B - Sewer O&M Expenses																	
A F V Total Administration Pease	Escalation Factor	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021	FY 2022.	FY 2023
		\$ 139,400 \$	75,539 \$	175,048 \$	182,657 \$	195,350 \$	218,492 \$	236,630 \$	245,858 \$			277,013 \$	288,322 \$	300,130 \$	312,461 S	Projected 325,339 \$	Projected 338,791
ACCT. # Engineering Admin Portsmouth 100% 0% 0% 011001 Regular Salaries	Pers	\$ 84,400 \$	100,642 \$	73,662 \$	140 124 6												
100% 0% 0% 012001 Part Time Salaries	Pers	\$ 3.5	- \$	111 \$	140,124 \$ - S	103,497 \$	140,793 S 7,460 S	207,427 \$ 7,460 \$	217,798 \$ 7,833 \$	228,688 \$ 8,225 \$	240,123 \$ 8,636 \$	252,129 \$	264,735 \$	277,972 \$	291,871 \$		
100% 0% 0% 014041 Overtime 100% 0% 0% 022001 Social Security		\$ - \$	- S	- \$	- \$		\$	- \$	- \$	- \$	- 5	9,068 \$	9,521 \$	9,997 5	10,497 \$	11,022 \$	11,573
100% 0% 0% 022501 Medicare	Pers Pers	\$ 5,035 \$ \$ 1,178 \$	5,708 \$ 1,335 \$	4,203 \$ 983 \$	8,335 \$ 1,949 \$	6,267 \$ 1,466 \$	9,192 \$ 2,150 \$	13,333 \$	14,000 \$	14,700 \$	15,435 \$	16,206 \$	17,017 \$	17,867 \$	18,761 \$	19,699 \$	20,684
100% 0% 0% 023001 Retirement	Pers	5 7,686 \$	8,819 S	6,405 \$	7,864 S	9,066 \$	13,046 \$	3,118 \$ 22,340 \$	3,274 \$ 23,457 \$	3,438 \$ 24,630 \$	3,609 \$ 25,861 \$	3,790 \$ 27,154 \$	3,979 \$	4,178 S	4,387 \$	4,607 \$	
0% 100% 0% 031002 Prof Services-Engineering 0% 100% 0% 031006 Prof Srvcs-Great Bay	MCI MCI	\$ 40,720 \$	11,243 S	2,197 \$	12,045 \$	9,296 \$	73,977 \$	50,000 \$	51,550 S	53,148 \$	54,796 \$	56,494 S	28,512 \$ 58,246 \$	29,938 \$ 60,051 \$	31,435 \$ 61,913 \$	33,006 S 63,832 S	
0% 100% 0% 033001 Prof Services-Temp	MCI	5 - 5	16,294 \$	15,294 \$	230,788 \$ 19,538 \$	546,639 \$ 25,442 \$	200,000 \$ 37,000 \$	50,000 \$	51,550 \$	53,148 \$	54,796 \$	56,494 \$	58,246 S	60,051 \$	61,913 \$		
0% 100% 0% 034103 Telephone 0% 100% 0% 034104 Cellular Phones	CPI	\$ 468 \$	566 \$	461 \$	428 \$	419 \$	700 \$	40,000 \$ 700 \$	41,240 S 716 S	42,518 \$ 733 \$	43,837 \$ 750 \$	45,195 \$ 767 \$	46,597 \$ 785 \$	48,041 S 803 S	49,530 \$		
0% 100% 0% 039114 Cellular Phones Cap Outlay-Contract-Bill	CPI MCI	\$ 534 \$	567 \$	836 \$	867 \$	961 \$	1,500 \$	1,500 \$	1,535 \$	1,570 \$	1,607 \$	1,644 \$	1,682 \$	1,721 \$	822 \$ 1,761 \$	841 S 1,802 S	850 1,844
0% 100% 0% 039054 Prof/Services-Contract	MCI	\$ 2.621 S	21,966 \$	67,178 \$	8,792 \$	3,507 \$	50.000 \$	- S	- S	- \$	- \$	- \$	- \$	- S	- \$	- S	2,044
0% 0% 100% 041308 Sludge Disposal 0% 100% 0% 043028 Maintenance	MCI	\$ 860 \$	756 S	1,464 \$	807 \$	867 \$	5,000 S	50,000 \$ 2,500 \$	51,550 S 2,578 S	53,148 \$ 2,657 \$	54,796 \$ 2,740 \$	56,494 S 2,825 S	58,246 \$ 2,912 \$	60,051 \$ 3,003 \$	61,913 \$ 3.096 \$		
0% 100% 0% 044003 State Certification	MCI MCI	5 - 5	- \$	- 5	- s	- \$	500 \$	500 \$	516 \$	531 \$	548 \$	565 \$	582 \$	601 \$	619 S	3,192 \$ 638 \$	3,291 658
0% 100% 0% 054050 Training-Education	MCI	\$ 242 \$	1,444 \$	30 \$ 343 \$	- \$ 666 S	106 \$ 340 \$	250 \$ 1,200 \$	250 \$ 1,200 \$	258 \$	266 \$	274 \$	282 \$	291 \$	300 \$	310 S	319 \$	329
0% 100% 0% 055003 Updating Plats & Maps 0% 100% 0% 056001 Dues Professional Oreaniz	MCI	s - s	- 5	- \$	- S	· s	1,000 S	1,000 \$	1,237 S 1,031 S	1,276 \$ 1,063 \$	1,315 \$ 1,096 \$	1,356 \$ 1,130 \$	1,398 \$ 1,165 \$	1,441 \$ 1,201 \$	1,486 S	1,532 \$	
0% 100% 0% 056001 Dues Professional Organiz 0% 100% 0% 057101 Travel And Conference	MCI MCI	\$ 233 \$ \$ 1,916 \$	357 \$	275 \$	1,034 \$	270 \$	600 \$	600 \$	619 \$	638 \$	658 \$	678 \$	699 \$	721 5	1,238 \$ 743 \$	1,277 \$ 766 \$	1,316 790
0% 100% 0% 057102 Travel Reimbursement	MCI		1,031 \$	224 \$	304 S	187 5	400 \$ 1,500 \$	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 S	1,165 \$	1,201 \$	1,238 S	1,277 \$	1,316
0% 100% 0% 062001 Office Supplies 0% 100% 0% 062003 Mapping Supplies	CPI	1,297 \$	1,069 \$	374 S	75 \$	96 \$	- 5	1,500 \$	1,535 \$	1,570 \$	1,607 S	1,644 \$	1,682 \$	1,721 \$	1,761 \$	· s	
0% 100% 0% 062003 Mapping Supplies 0% 100% 0% 062005 Printing Supplies	MCI CPI	5 - 5 5 1,034 5	- \$	- \$	290 \$	- \$	3,000 \$	- \$	- 5	- \$	- 5	- \$	- S	1,721 S	1,761 \$	1,802 \$	1,844
0% 100% 0% 062007 Computer/Printer Supplies	CPI	2,281 5	705 \$	- 5 3,170 \$	4,110 \$	9 \$ 4,564	5,000 \$	3,000 \$	3,070 \$	3,141 \$	3,214 \$	3,288 \$	3,365 \$	3,443 \$	3,522 \$	3,604 \$	3,688
0% 100% 0% 062010 Copying Supplies 0% 100% 0% 062011 Operating Supplies	CPI	\$ - \$	- \$	- 5	- \$	4,504	S	5,000 \$	5,116 \$	5,235 \$	5,356 \$	5,480 \$	5,608 \$	5,738 \$	5,871 \$	6,007 \$	6,146
0% 100% 0% 062011 Operating Supplies 0% 100% 0% 062501 Postage	CPI S	805 \$	- \$	75 \$	3,271 \$	152 \$	100 S	100 S	102 \$	105 \$	107 \$	110 \$	112 \$	115 \$	117 \$	- S 120 S	123
0% 0% 100% 063501 Gasoline	Energy	- 5	- S	42 \$	- \$	11	S	- \$	- \$	- S	. 5	- \$	- \$	- \$	- \$	- \$	
0% 0% 100% 063601 Diesel Fuel 0% 100% 0% 067001 Books & Periodicals	Energy	- \$	- 5	- 5	- \$		5	- S	- S	- S	- \$	- \$	- 5	- S	- S	- 5	
0% 100% 0% 074000 Machinery And Equipment	CPI S	171 \$	439 S 1,000 S	72 \$	870 \$	137 \$	300 S	300 \$	307 S	314 \$	321 \$	329 \$	336 \$	344 \$	352 \$	- \$	369
Total Engineering Admin Portsmouth	1 3	151,487 \$	173,940 \$	72 \$ 178,472 \$	2,223 \$ 444,379 \$	65 \$ 713,364 \$	5,000 \$ 559,668 \$	5,000 \$ 467,828 \$	- S 481,901 S	501,804 \$	- \$ 522,575 \$	- S	- \$	- 5	- \$	- \$	
ACCT.# Engineering Admin Pease							,	101,020	401,301	301,604 3	322,3/3 3	544,254 \$	566,881 \$	590,500 \$	615,156 \$	640,897 \$	667,773
100% 0% 0% 011001 Regular Salaries	Pers 5	18,644 S	- 5	14,111 S	24,728 \$	18,264 S	24,846 S	36.605 S	38,435 \$	40,357 \$	42,375 \$			100000000000000000000000000000000000000			
100% 0% 0% 012001 Part Time Salaries 100% 0% 0% 014041 Overtime	Pers 9	- \$	- \$	20 \$	- 5	- 5	1,316 \$	1,316 \$	1,382 \$	1,451 \$	1,523 5	44,494 S 1,600 S	46,718 \$ 1,680 \$	49,054 \$ 1,764 \$	51,507 \$ 1,852 \$	54,082 \$ 1,944 \$	
100% 0% 0% 022001 Social Security	Pers S	- S 892 S	- S	811 \$	- \$ 1,471 \$		\$	- \$	- S	- 5	- \$	- \$	- \$	- 5	. \$	1,944 5 - S	2,042
100% 0% 0% 022501 Medicare	Pers 5	208 5	- 5	190 \$	344 5	1,106 \$ 259 \$	1,622 5 379 S	2,353 \$ 551 \$	2,471 \$ 579 \$	2,594 \$ 607 \$	2,724 \$	2,860 \$	3,003 \$	3,153 \$	3,311 \$	3,476 S	3,650
100% 0% 0% 023001 Retirement 0% 100% 0% 031002 Prof Services-Engineering	Pers 5	1,320 \$	- \$	1,232 \$	1,388 \$	1,600 \$	2,302 \$	3,942 \$	4,139 5	4,346 S	638 \$ 4,563 \$	670 \$ 4,792 \$	703 \$ 5,031 \$	738 S 5,283 S	775 \$ 5.547 \$	814 \$ 5,824 \$	855
0% 100% 0% 034101 Pagers	MCI S	9,975 \$	- 5	388 \$	2,126 \$	6,914 \$	10,000 \$	10,000 \$	10,310 \$	10,630 S	10,959 \$	11,299 \$	11,649 \$	12,010 \$	12,383 \$	12,766 \$	6,115 13.162
0% 100% 0% 034103 Telephone	CPI S	91 \$	- \$	81 \$	75 \$	74 \$	100 \$	100 5	102 \$	- \$	- \$	- s	- \$	- 5	- \$	- \$	
0% 100% 0% 039051 Security/Alarms 0% 100% 0% 043018 Repairs-Equipment	CPI S	- \$	- \$	- 5	- 5		\$	- 5	- \$	105 \$	107 \$	110 S	112 \$	115 \$	117 \$	120 \$	123
0% 100% 0% 043018 Repairs-Equipment 0% 100% 0% 043026 Repairs-Computer Equip	MCI S	- \$	- \$	- \$. s		\$	- \$	- \$	- \$	- \$	s	- \$	- 5	- \$ - \$	- 5	100
0% 100% 0% 043027 Repairs-Office Equipment	MCI S	- 5	- 5	- 5	- \$		\$	- \$	- \$	- \$	- \$	- s	- 5	- 5	- 5	- \$	
0% 100% 0% 043028 Maintenance 0% 100% 0% 044002 Rental Other Equipment	MCI S	- \$	- \$	- 5	- \$	- S	20 \$	20 5	21 \$	21 \$	- S 22 S	23 \$	- S 23 S	- \$ 24 \$	- \$ 25 \$	- \$	
0% 100% 0% 053001 Advertising	CCI S	- 5	- \$	- \$	- s		\$	- \$	- \$	- 5	- 5	- \$	- \$	- S	- 5	26 S	26
0% 100% 0% 054003 State Certification	MCI S	- 5	- \$	5 5	- \$	19 \$	10 5	- S	- S 10 S	- \$	- \$	- \$	- \$	- \$	- \$	- 5	
0% 100% 0% 054050 Training-Education 0% 100% 0% 055050 Printing	MCI S	- \$	- \$	60 \$	117 \$	60 \$	150 \$	150 \$	155 \$	11 \$ 159 \$	11 \$ 164 \$	11 \$ 169 \$	12 \$ 175 \$	12 \$ 180 \$	12 \$ 186 \$	13 5	13
0% 100% 0% 056001 Dues Professional Organiz	CPI S MCI S	- \$. \$	- \$ 74 \$	- \$	1	5	- \$	- 5	- \$	- 5	- 5	+ \$	- \$	- 5	191 \$	197
0% 100% 0% 057101 Travel And Conference	MCI S	103 \$	- 5	40 5	207 \$ 54 \$	30 \$ 33 \$	30 \$ 50 \$	60 \$ 50 \$	62 S 52 S	64 \$	66 \$	68 \$	70 \$	72 S	74 \$	77 \$	79
0% 100% 0% 057102 Travel Reimbursement 0% 100% 0% 062001 Office Supplies	MCI \$	- \$	- \$	- 5	- \$		\$	- \$	- 5	53 \$ - \$	55 S - S	56 \$	58 \$	60 \$	62 \$	64 \$	66
0% 100% 0% 062001 Office Supplies 0% 100% 0% 062003 Mapping Supplies	CPI S MCI S	271 \$	- \$	66 \$. \$	17 \$	200 \$	200 \$	205 \$	209 \$	214 5	219 \$	224 5	230 \$	235 \$	240 \$	246
0% 100% 0% 062005 Printing Supplies	CPI S	178 \$	- \$	- 5	- 5		5	- 5	- S	- \$	- \$	- S	- \$	- \$	- \$	- \$	3
0% 100% 0% 062007 Computer/Printer Supplies 0% 100% 0% 062010 Copying Supplies	CPI S	404 \$	- \$	559 \$	- \$	805	\$	- \$	- 5	- 5	- 5	- 5	- \$	- S	- \$	- \$	14
0% 100% 0% 062011 Copying Supplies 0% 100% 0% 062011 Operating Supplies	CPI \$	- \$	್ \$ \$	- 5	· \$	1	\$	- 5	- \$	- s	- \$	- \$	- \$	- 5	- 5	- 5	
0% 100% 0% 062501 Postage	CPI S	- 5	- 5	13 \$ 7 \$	577 \$ - \$	27 \$	30 S	30 \$	31 \$	31 \$	32 5	33 S	34 S	34 \$	35 S	36 \$	37
0% 100% 0% 067001 Books & Periodicals 0% 100% 0% 074000 Machinery And Equipment	CPI \$	- \$	- \$	13 \$	153 \$	24 \$	30 \$	30 \$	31 \$	31 5	32 \$	33 \$	34 5	- S	- \$ 35 \$	- \$	37
Total Engineering Admin Portsmouth	CCI S	32,086 5	- \$	13 \$ 17,683 \$	392 5 31,633 \$	29,232 \$	1,000 S 42,085 \$	1,000 \$	- 5	- \$	- 5	- 5	- \$	- \$	- 5	- \$	37
ACCT. # Treatment Plant Portsmouth		,000		47,303 3	34,033 \$	17,131 >	42,085 \$	56,417 \$	57,983 \$	60,670 \$	63,486 \$	66,436 \$	69,526 \$	72,764 \$	76,156 \$	79,710 \$	83,435
100% 0% 0% 011001 Regular Salaries	Pers 5	343,223 \$	390,673 5	375,153 \$	327,497 \$	308,417 \$	250 400 4	202 177	022000	150000000000000000000000000000000000000							
100% 0% 0% 011045 Salaries - Sludge Removal	Pers S	- 5	- \$	- 5	5,197 \$	308,417 5 13,372 5	260,490 \$ 22,859 \$	282,494 \$ 24,523 \$	296,619 \$ 25,749 \$	311,450 S 27,037 \$	327,022 \$ 28,388 \$	343,373 \$ 29,808 \$	360,542 \$	378,569 \$	397,497 \$	417,372 \$	438,241
0% 100% 0% 011060 On Call Monitoring 100% 0% 0% 012001 Part Time Salaries	MCI S	12,754 \$	12,987 \$	13,463 \$	13,466 \$	13,941 \$	14,104 \$	14,104 \$	14,541 \$	14,992 \$	15,457 \$	29,808 \$ 15,936 \$	31,298 \$ 16,430 \$	32,863 \$ 16,939 \$	34,506 \$ 17,464 \$	36,232 \$	38,043
100% 0% 0% 014041 Overtime	Pers 5 Pers 5	1,835 \$ 26,941 \$	939 \$ 29.588 \$	2,542 \$ 12.914 \$	1,045 \$	40 \$	- \$	- 5	- S	- 5	- \$	- 5	- S	- \$	- S	18,006 \$	18,564
100% 0% 0% 022001 Social Security	Pers S	22,879 \$	29,588 \$ 25,938 \$	12,914 5 23,629 5	14,209 \$ 21,533 \$	19,141 \$ 20,842 \$	27,714 \$ 20,160 \$	28,335 \$ 21,666 \$	29,752 \$ 22,749 \$	31,239 \$	32,801 5	34,441 5	36,163 S	37,972 \$	39,870 \$	41,864 \$	43,957
100% 0% 0% 022501 Medicare 100% 0% 0% 023001 Retirement	Pers S	5,351 \$	6,066 \$	5,526 \$	5,036 \$	5,667 \$	4,715 \$	5,067 \$	5,320 S	23,887 \$ 5,586 \$	25,081 \$ 5,866 \$	26,335 \$ 6,159 \$	27,652 \$ 6,467 \$	29,035 \$ 6,790 \$	30,486 \$ 7,130 \$	32,011 \$	33,611
0% 100% 0% 034101 Pagers	Pers \$ CPI \$	33,432 \$	38,078 \$ 89 \$	36,058 \$	33,117 \$	31,021 \$	28,615 \$	37,636 \$	39,518 \$	41,494 S	43,568 \$	45,747 \$	48,034 \$	50,436 \$	52,958 \$	7,486 \$ 55,606 \$	7,861 58,386
0% 100% 0% 034103 Telephone	CPI S	6,876 \$	6,664 S	381 \$ 6,275 \$	215 \$ 5.476 \$	143 \$ 5,615 \$	5,500 \$	5,500 \$	5 529 5	- \$	- 5	- \$	- \$	- \$	- \$	- \$	
0% 100% 0% 034104 Cellular Phones	CPI S	2,935 \$	3,828 \$	3,553 \$	4,795 \$	6,190 \$	6,500 \$	5,500 \$ 6,500 \$	5,628 \$ 6,651 \$	5,758 \$ 6,805 \$	5,892 S 6,963 S	6,028 \$ 7,125 \$	6,168 \$ 7,290 \$	6,311 S 7,459 S	6,458 \$	6,608 5	6,761
0% 100% 0% 039001 Other 0% 100% 0% 039051 Security/Alarms	MCI S CPI S	4,590 \$	1,739 \$	5,405 \$	8,125 \$	300 \$	15,000 \$	15,000 \$	15,465 \$	15,944 \$	16,439 \$	16,948 \$	17,474 \$	18,015 \$	7,632 \$ 18,574 \$	7,809 \$ 19.150 \$	7,990 19,743
0% 100% 0% 039054 Prof/Services-Contract	MCI S	- S	- 5	- 5	- \$ - \$	<u> </u>	500 S	500 \$	512 \$	523 \$	536 \$	548 \$	561 \$	574 S	587 \$	601 \$	615
0% 0% 100% 041002 Electricity	Energy S	68,778 S	76,108 \$	62,918 \$	79,489 \$	74,517 \$	80,000 \$	85,600 \$	91,660 \$	98,150 \$	- S 105,099 S	112,540 \$	120,508 \$	120.040 6	- 5	- 5	77
0% 0% 100% 041101 Natural Gas 0% 0% 100% 041102 Heating Oil	Energy 5	18,144 \$	9,505 \$	1,202 \$	1,084 \$	1 \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	129,040 \$	138,176 \$	147,959 \$	158,434
0% 0% 100% 041103 Propane Gas	Energy \$ Energy \$	10,717 \$	12,816 \$ 111 \$	15,770 \$ 4,676 \$	8,966 \$ 17,033 \$	8,045 \$ 11,859 \$	10,000 \$	10,700 \$	11,458 \$	12,269 \$	13,137 \$	14,068 \$	15,063 \$	16,130 \$	17,272 5	18,495 \$	19,804
0% 100% 0% 041205 Water /Sewer Fees	MCI \$	37,696 \$	46,485 \$	41,719 \$	48,066 \$	90,344 \$	14,400 S 40,000 S	15,408 \$ 100,000 \$	16,499 \$ 103,100 \$	17,667 \$ 106,296 \$	18,918 S 109,591 S	20,257 \$ 112,989 \$	21,691 S 116,491 S	23,227 \$	24,872 \$	26,633 \$	28,518
0% 0% 100% 041308 Sludge Disposal 0% 100% 0% 041309 Grit And Grease Removal	MCI \$	220,618 \$	198,400 \$	151,326 \$	194,057 \$	191,292 \$	220,000 \$	220,000 \$	226,820 \$	233,851 \$	241,101 \$	248,575 \$	256,281 \$	120,102 \$ 264,225 \$	123,826 \$ 272,416 \$	127,664 \$ 280,861 \$	131,622 289,568
0% 100% 0% 043001 Repairs-Structural	MCI S	34,928 \$	22,081 \$	2,063 \$	245 \$ 1,935 \$	- \$	15,000 \$	7,500 \$	7,733 \$	7,972 \$	8,219 \$	8,474 \$	8,737 \$	9,008 \$	9,287 \$	9,575 \$	9,872
0% 100% 0% 043002 Repairs-Electrical	MCI S	- \$	- \$	- \$	- \$		3,000 \$	3,000 \$	3,093 \$	3,189 \$	3,288 \$	3,390 \$	3,495 \$	3,603 \$	3,715 \$	3,830 \$	3,949
						Prepared By: Municip	17 of 77	17.	7	-	,		- 3	\$	- \$	- S	*

3,000 \$ 17 of 77 Prepared By: Municipal and Financial Services Group 2013 Model

Schedule 2B - Sewer O&M Expenses

Schedule 2B - Sewer Own Expenses		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
0% 100% 0% 043004 Repairs-Plumbing	Escalation Factor MCI	Actual	Actual S	Actual 216 S	Actual 965 S	Actual 207 S	5,000 \$	5,000 \$	5,155 \$	5,315 \$	5,480 \$	5,649 \$	5,825 \$	6,005 \$	6,191 \$	6,383 \$	6,581
0% 100% 0% 043018 Repairs-Equipment	MCI	\$ 62,287 \$	85,552 \$	52,635 \$	43,325 \$	37,809 \$	75,000 S	75,000 \$	77,325 \$	79,722 \$	82,193 \$	84,741 \$	87,368 \$	90,077 \$	92,869 \$	95,748 S	98,716
0% 100% 0% 043021 Repairs-Fire Alarm Sys	MCI	5 - \$ 5 22.085 \$	31.065 S	6.710 S	10.728 \$	- \$ 10,300 \$	- S 17.000 S	17,000 \$	17,527 \$	18,070 \$	18,631 \$	19,208 \$	19.804 \$	20.417 \$	21.050 \$	21,703 \$	22,376
0% 100% 0% 043024 Repairs-Vehicle 0% 100% 0% 043025 Repairs-Bidings & Grounds	MCI	\$ 22,085 \$	6,849 \$	2,512 \$	13,331 \$	7.968 S	10,000 5	10,000 \$	10,310 \$	10,630 S	10,959 \$	11,299 \$	11,649 \$	12,010 \$	12,383 \$	12,766 \$	13,162
0% 100% 0% 043025 Repairs-builigs & Grounds	MCI	s - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	*
0% 100% 0% 043027 Repairs-Office Equipment	MCI	\$ - \$	- S	- \$	144 S	20.55	16.000 S	- \$ 16,000 \$. \$	- \$ 17.007 \$	17,535 \$	- S 18,078 S	- 5 18,639 S	- S 19,216 S	19,812 \$	20,426 \$	21.059
0% 100% 0% 043028 Maintenance	MCI GCI	\$ 14.131 \$ \$ 5.252 \$	13,376 \$ 2,682 \$	9,520 \$ 4,536 \$	15,902 \$ 8,427 \$	12,919 \$ 17,464 \$	16,000 S	16,000 S	20.680 \$	21,383 \$	22,110 \$	22,862 5	23,639 \$	24,443 S	25,274 \$	26,133 \$	27,022
0% 100% 0% 043031 Scada Equipment 0% 100% 0% 043032 Generator Maintenance	MCI	S 800 S	3,756 \$	2,744 \$	969 \$	156 \$	2,000 S	2,000 \$	2,062 \$	2,126 5	2,192 \$	2,260 \$	2,330 S	2,402 \$	2,477 \$	2,553 \$	2,632
0% 100% 0% 044002 Rental Other Equipment	CCI	\$ 4,864 \$	178 \$	(11,837) S	45 \$	- S	- \$	- \$	- S	- S	- \$	- \$	- \$	- \$	- S	- \$	
0% 100% 0% 053001 Advertising	MCI	\$ - \$ \$ 320 \$	- \$ 470 \$	- \$ 150 \$	- S 300 S	400 \$	1,000 \$	1.000 S	1.031 \$	1.063 \$	1.096 S	1,130 S	1,165 \$	1,201 \$	1,238 5	1,277 \$	1,316
0% 100% 0% 054003 State Certification 0% 100% 0% 054050 Training-Education	MCI	\$ 320 5 \$ 1.181 \$	1.752 \$	1.324 \$	1,210 \$	2.982 \$	6.000 \$	6,000 \$	6,186 \$	6,378 \$	6,575 \$	6,779 \$	6,989 \$	7,206 \$	7,430 \$	7,660 S	7,897
0% 100% 0% 056001 Dues Professional Organiz	MCI	\$ 491 \$	663 \$	421 \$	275 S	514 S	1,000 \$	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 S	1,165 \$	1,201 \$	1,238 \$	1,277 \$	1,316
0% 100% 0% 056007 Operational Permits	MCI	\$ - \$	- \$	- \$	- S	S	\$	- \$	2,062 \$	2,126 S	2.192 S	2 260 \$	- S 2.330 S	- S	- S 2,477 S	2,553 \$	2.632
0% 100% 0% 057101 Travel And Conference	MCI	\$. \$ \$ 1.679 \$	- \$ 1.251 \$	60 \$ 1.133 \$	106 \$ 1.286 \$	37 \$ 2,084 \$	1,000 \$ 2,500 \$	2,000 S 2,500 S	2,578 \$	2,126 \$	2,740 \$	2,825 \$	2,912 \$	3,003 \$	3,096 \$	3,192 \$	3,291
0% 100% 0% 057102 Travel Reimbursement 0% 100% 0% 061001 First Aid	MCI	5 1,679 5 5 418 5	1,251 \$	235 \$	314 \$	440 \$	1,000 \$	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 \$	1,165 \$	1,201 \$	1,238 \$	1,277 \$	1,316
0% 100% 0% 062001 Office Supplies	CPI	5 714 \$	1,598 \$	1,425 \$	1,147 S	2,231 \$	2,000 \$	2,000 \$	2,046 \$	2,094 S	2,142 \$	2,192 \$	2,243 \$ 13,458 \$	2,295 \$ 13.770 \$	2,348 S	2,403 S 14,417 S	2,459 14,751
0% 100% 0% 062011 Operating Supplies	CPI	\$ 5,835 \$	6,303 \$	8,199 \$ 581,141 \$	5,992 \$ 516.282 \$	10,318 \$ 630,277 \$	12,000 S 750,000 S	12,000 \$ 802,500 \$	12,278 \$ 827,378 \$	12,563 \$ 853,026 \$	12,855 S 879,470 S	13,153 \$ 906,734 \$	934,842 S	963,822 \$	993.701 5	1.024,506 S	1,056,265
0% 100% 0% 063800 Materials-Chemicals 0% 100% 0% 066001 Vehicle Repairs	MCI	5 609,319 5	762,900 \$	581,141 5	516,282 S	630,277 3	730,000 \$	- 5	- 5	- S	- \$	- \$	- \$	- \$	- S	- S	
0% 100% 0% 067001 Venicle Repairs 0% 100% 0% 067001 Books & Periodicals	CPI	5 - 5	- \$	- \$	- 5	2	\$	- \$	- \$	- 5	- \$	- \$	- 5	- \$	- S	- S	
0% 100% 0% 068001 Clothing Allowance	CPI	5 - 5	- \$	- 5	- S	0.000	6,500 \$	- \$ 6,500 \$	6.651 S	- \$ 6,805 \$	6,963 \$	7,125 \$	7.290 S	- \$ 7.459 \$	7 632 9	7.809 S	7.990
0% 100% 0% 068002 Clothing	CPI MCI	\$ 5,256 \$ \$ 1,519 \$	5,444 \$ 1,744 \$	4,534 \$ 1,037 \$	7,431 S 1.069 S	3,598 S 1,819 S	2,500 \$	2,500 \$	2,578 \$		2,740 \$	2,825 \$	2,912 5	3,003 S	3,096 \$	3,192 \$	3,291
0% 100% 0% 068003 Protective Clothing 0% 100% 0% 068030 Tools		\$ 1,519 \$ \$ 4,598 \$	4,349 \$	3,910 \$	5,041 \$	4,036 \$	6,000 \$	6,000 \$	6,204 \$	6,415 \$	6,633 \$	6,859 \$	7,092 \$	7,333 \$	7,582 \$	7,840 \$	8,107
0% 100% 0% Additional O&M for PI Upgrade	Energy				Service -		40.000	\$0 40,000 £			\$1,000,000 \$	1,070,800 \$	1,146,613 \$	1,227,793 \$	1,314,721	1,407,803 \$	1,507,475
0% 100% 0% 074000 Machinery And Equipment Total Treatment Plant Portsmouth	CCI	\$ 11,994 \$ \$ 1,617,238 \$	3,577 \$ 1,815,731 \$	6,716 \$ 1,441,893 \$	1,072 \$ 1,425,948 \$	13,710 \$ 1,560,016 \$	40,000 \$ 1,765,057 \$	40,000 \$ 1,913,533 \$	1,943,474 \$	2,016,274 \$	3,092,063	3,241,778 \$	3,399,775 \$	3,566,559 \$	3,742,668	3,928,676 \$	4,125,194
		,, 7	-,,	-1													
ACCT.# Treatment Plant Pease 100% 0% 0% 011001 Regular Salaries	Pers	\$ 106,083 \$	93,132 \$	53,767 \$	50,272 \$	130,245 \$	62,934 S	69,792 \$	73,282 \$		80,793 5	84,833 \$	89,074 \$		98,204		108,270
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 011045 Salaries - Sludge Removal	Pers	\$ - \$	- \$	- \$	1,899 \$	4,869 \$	15,240 S	16,349 \$	17,166 \$		18,926 5	19,872 \$	20,866 \$	21,909 \$	23,005	24,155 \$	25,363 372
0% 100% 0% 011060 On Call Monitoring	MCI	s · s	- 5	· \$	270 \$	- \$	283 \$	283 \$	292 \$	301 \$	310 5	320 5	330 \$	340 \$	350	361 \$	372
100% 0% 0% 012001 Part Time Salaries	Pers Pers	\$ - \$ \$ 23,202 \$	22,117 \$	95 \$ 9,505 \$	95 \$ 6,547 \$	7,073 \$	14,111 \$	14,427 5	15,148 \$	15,906 \$	16,701 5	17,536 \$	18,413 S	19,334 \$	20,300	21,315 \$	22,381
100% 0% 0% 014041 Overtime 0% 100% 0% 018031 Certification Stipend	MCI	\$ 25,202 \$	- S	- 5	- 5	1,013	\$	- \$	- \$	- 5	- 5	- \$	- \$	- S	- :	- \$	
100% 0% 0% 022001 Social Security	Pers	\$ 7,778 \$	6,943 \$	3,692 \$	3,374 \$	8,480 \$	5,739 \$	6,253 \$	6,566 \$	6,894 5	7,239	7,601 \$	7,981 \$ 1.866 \$	8,380 \$ 1,959 \$	8,799 S 2,057 S	9,239 S 2,160 S	9,700
100% 0% 0% 022501 Medicare	Pers	5 1,819 \$	1,624 \$	864 \$	789 \$	1,983 \$ 14,522 \$	1,342 \$ 8,146 \$	1,462 \$ 10,862 \$	1,535 \$ 11,405 \$	1,612 \$ 11,975 \$	1,692 5	1,/// 5	1,865 S	1,959 5 14,556 S	15.284	16,048 \$	16.851
100% 0% 0% 023001 Retirement 0% 100% 0% 031002 Prof Services-Engineering	Pers MCI	\$ 11,286 \$	10,094 \$	5,811 \$	5,418 \$	- 5	15,000 \$	15,000 \$	15,465 \$	15,944 S	16,439	16,948 5	17,474 \$	18,015 \$	18,574	19,150 \$	19,743
0% 100% 0% 031002 Prof Services-Engineering 0% 100% 0% 034101 Pagers	CPI	5 - 5	- 5	- 5	- 5	- \$	- 5	- 5	- \$	- 5	- 5	- s	- \$	- \$	- 1	- \$	
0% 100% 0% 034103 Telephone	CPI	\$ 2,080 \$	3,259 \$	3,292 \$	3,119 \$	3,121 \$	2,000 \$	3,200 \$	3,274 \$	3,350 \$	3,428	3,507 \$	3,589 \$	3,672 \$	3,757	3,844 \$	3,934
0% 100% 0% 039001 Professional Services	MCI CPI	5 - 5	4,292 \$	4,292 \$. S		\$	- 5		- 5		- 5	- 5	- 5			
0% 100% 0% 039051 Security/Alarms 0% 100% 0% 039054 Prof/Services-Contract	MCI	S 18.050 S	- 5	- \$	- 5		\$	- \$	- \$	- \$		- \$	- S	- \$	- 1	- 5	
0% 0% 100% 041002 Electricity	Energy	5 132,803 5	122,483 \$	104,854 \$	130,035 \$	129,303 \$	150,000 \$	165,500 \$	177,217 \$	189,764 \$	203,200	217,586 \$	232,991 \$	249,487 \$	267,151		306,319
0% 0% 100% 041101 Natural Gas	Energy	\$ 25,931 \$	14,110 \$	998 \$	- S	- \$ 200 \$	18,000 \$	18,000 5	19,274 \$	20,639 \$	22,100	23,665 \$	25,340 \$	27,135 \$	29,056	31,113 5	33,316
0% 0% 100% 041102 Heating Oil	Energy	5 - 5	- 5 453 S	6,228 \$ 10,730 \$	11,666 \$ 20,724 \$	200 S 12,899 S	- 5	- 5		- 5			- 5	- 5		- 5	
0% 0% 100% 041103 Propane Gas 0% 100% 0% 041205 Water /Sewer Fees	Energy	\$ 11,911 \$	16,259 \$	8,051 \$	21,141 \$	16,334 \$	6,000 \$	20,000 \$	20,620 \$	21,259 \$	21,918		23,298 5	24,020 \$	24,765	25,533 5	26,324
0% 100% 0% 041301 Rubbish Removal	MCI	\$ 695 \$	697 \$	733 \$	915 \$	1,075 \$	1,000 \$	1,000 \$	1,031 \$		1,096	1,130 S 79,092 S	1,165 \$	1,201 \$ 84,072 \$	1,238 86,678	1,277 S 89,365 S	1,316 92,135
0% 0% 100% 041308 Sludge Disposal	MCI	\$ 59,408 \$ \$ 416 \$	57,635 \$	59,121 \$ 383 \$	69,405 \$ 444 \$	63,808 \$ 31 \$	70,000 \$ 500 \$	70,000 \$ 500 \$	72,170 \$ 516 \$	74,407 \$ 531 \$	76,714 548	5 79,092 5 5 565 \$	81,544 S 582 S	601 \$	619	638	658
0% 100% 0% 043002 Repairs-Electrical 0% 100% 0% 043018 Repairs-Equipment	MCI	\$ 416 \$ \$ 56,581 \$	49,385 \$	49,529 \$	47,071 \$	30,731 \$	75,000 \$	75,000 \$	77,325 \$	79,722 \$	82,193	84,741 \$	87,368 \$		92,869	95,748	98,716
0% 100% 0% 043024 Repairs-Vehicle	MCI	\$ 152 \$	- 5	. \$	- 5	49	5	- \$	- 5	- 5		s - s	- 5	- \$		5	25.224
0% 100% 0% 043025 Repairs-Bldings & Grounds	MCI	\$ 6,069 \$	11,064 \$	10,950 \$	4,206 5	10,188 \$	20,000 \$	20,000 \$	20,620 \$	21,259 \$	21,918	22,598 \$	23,298 \$	24,020 \$	24,765	25,533	26,324
0% 100% 0% 043026 Repairs-Computer Equip 0% 100% 0% 043027 Repairs-Office Equipment	MCI	S - S	- 5	- 5			9	- 5	- 5	- 5		5 5	- 5	- 5	3 8	5	-
0% 100% 0% 043027 Repairs-Office Equipment 0% 100% 0% 043028 Maintenance	MCI	\$ 5,653 \$	6,523 \$	17,264 \$	16,037	5,890 \$	20,000 \$	20,000 \$	20,620 \$				23,298 5	24,020 \$	24,765	25,533	26,324
0% 100% 0% 043031 Scada Equipment	CCI	5 7,673 S	4,378 \$	16,646 \$	15,362 \$	7,294 \$	20,000 \$	20,000 \$	20,680 \$	21,383 S	22,110 1,096		23,639 S 1,165 S		25,274 1,238	\$ 26,133 S	27,022 1,316
0% 100% 0% 043032 Generator Maintenance	MCI	\$ - \$ \$ 16.128 \$	2,542 \$ 18.645 \$	970 \$ 10,605 \$	1,882	156 \$	1,000 \$	1,000 \$	1,031 \$	1,003 \$	1,056	, 1,150 S	1,105 5	- \$	2,230	5 - 5	1,510
0% 100% 0% 044002 Rental Other Equipment 0% 100% 0% 048002 Property Insurance	MCI	\$ - \$	10,040 S	- 5			S	- 5	. \$	- 5	E	s - s	- 5	- \$	1	s - :	8
0% 100% 0% 053001 Advertising	MCI	\$ - \$	· \$	- \$	- 5	3	5	- 5	- \$	- 5		5 - 5	5	- 5	-		
0% 100% 0% 054003 State Certification	MCI MCI	\$ - \$	50 \$ 270 \$	100 \$ 220 \$	395	50 279 \$	500 S	500 \$	516 \$	531	548	5 565 5	5 582 5	601 9	619	5 638	658
0% 100% 0% 054050 Training-Education 0% 100% 0% 055050 Printing	CPI	5 - 4	- 5	- 5	595	213 3	\$	- \$	- \$	- 5		5 - 5	- 5	- 5		5	
0% 100% 0% 056001 Dues Professional Organiz	MCI	\$. \$	- 5	- \$		- \$	200 \$	200 5	206 \$	213	219	\$ 226 \$	233 5	240 5	248	\$ 255	263
0% 100% 0% 056007 Operational Permits	MCI	s - \$	- 5	- 5	- 3	191	\$	- 5	- \$			s - 5			0.0	\$	
0% 100% 0% 057102 Travel Reimbursement 0% 100% 0% 061001 First Aid	MCI MCI	\$ - \$ \$ 160 \$	- 5 107 S	94 5	326	158 \$	350 \$	350 \$	361 \$	372		\$ 395 \$	408 \$	420 5			461
0% 100% 0% 061001 First Aid 0% 100% 0% 062001 Office Supplies	CPI	5 848 \$	896 \$	980 \$	785	642 \$	1,200 5	1,200 5	1,228 S	1,256		\$ 1,315 \$	1,346 9	1,377	1,409	\$ 1,442	1,475
0% 100% 0% 062005 Printing Supplies	CPI	s - s	- \$	\$			\$	6.000	6.139 S	6,282	6,427	\$ - \$ \$ 6.576 \$	6,729 \$	6,885	7,045	\$ 7,208	7,376
0% 100% 0% 062011 Operating Supplies	CPI	\$ 1,995 \$	2,897 S	4,408 \$	2,135	1,427 \$	6,000 \$	6,000 5	6,139 \$	6,282	6,427	5 - 5	5 - 5	0,000	3	\$	
0% 0% 100% 063501 Gasoline 0% 0% 100% 063601 Diesel Fuel	Energy Energy	5 286 \$	242 \$	348 \$	827	288 \$	600 S	600	642 \$			5 789 5	845 \$	904 5	969	\$ 1,037	1,111
0% 100% 0% 063800 Materials-Chemicals	MCI	\$ 53,267 \$	56,401 \$	57,809 \$	74,217	96,627 \$	80,000 \$	103,391	106,596 \$	109,901	113,308	\$ 116,820 \$	120,441	124,175	128,025	\$ 131,993	136,085
0% 100% 0% 067001 Books & Periodicals	CPI	5 - 5	5	5			Ş					\$				s .	
0% 100% 0% 068001 Clothing Allowance 0% 100% 0% 068002 Clothing	CPI CPI	S - S S 269 S	314 \$	704 5	794	624 \$	1,000 \$	1,000	1,023 \$					1,148	1,174	\$ 1,201	1,229
0% 100% 0% 068003 Protective Clothing	MCI	5 518 \$	359 \$	281 5	54	5 - 5	1,000 \$	1,000	1,031 \$	1,063	1,096	\$ 1,130 \$		1,201	1,238		1,316
0% 100% 0% 068030 Tools	CCI	\$ 1,200 \$	1,154 \$	1,928 \$	683	996 \$	2,000 \$	2,000 5	2,068 \$	2,138	2,211	\$ 2,286	5 2,364 5	2,444	2,527	\$ 2,613	2,702
0% 100% 0% 073000 Other Improvements	MCI CCI	\$ 25,250 \$	- S 8.864 S	709 \$ 18.338 \$	10.879	S - S S 4.164 S	25,000 \$ 25,000 \$	25,000 S		4	,	s - 5	\$ - 5			\$ -	
0% 100% 0% 074000 Machinery And Equipment Total Treatment Plant Pease	CCI	\$ 577,515 \$					649,145 \$		695,048 \$	726,795	\$ 760,200	\$ 795,361	\$ 832,380	871,366	912,436	\$ 955,714	1,001,330
ACCT. # LABORATORY PORTSMOUTH																	
100% 0% 0% 011001 Regular Salaries	Pers	\$ 12,534 \$	25,733 \$				52,929 \$	58,173		64,136	67,343						90,245 13,537
100% 0% 0% 014041 Overtime	Pers	\$ 1,355 \$ \$ 938 \$	4,451 \$ 1.816 \$	11,355 5			8,535 \$ 3,811 \$	8,726 4,148	9,162 \$		\$ 10,101 \$ 4,802	5 10,607 S					6,435
100% 0% 0% 022001 Social Security 100% 0% 0% D22501 Medicare	Pers Pers	\$ 938 \$ \$ 219 \$					891 \$	970	1,019 5	1,069	\$ 1,123	5 1,179	\$ 1,238 5	1,300			1,505
100% 0% 0% 023001 Retirement	Pers	\$ 1,373 \$		3,429 5	6,103		5,409 S	7,205	7,565	7,944	\$ 8,341	\$ 8,758	\$ 9,196	9,655	10,138	\$ 10,645	11,177
							10 01 //										

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Prepared By: Municipal --- Financial Services Group

Schedule 2B - Sewer O&M Expenses

Schedule 2B - Sewer O&M Expenses																	
A f V ON 100% 0% 039010 Prof/Services-Lab Tests 0% 100% 0% 039010 Prof/Services-Contract 0% 100% 0% 030010 Repairs-Structural 0% 100% 0% 043012 Repairs-Structural 0% 100% 0% 043028 Maintenance 0% 100% 0% 0545028 Maintenance 0% 100% 0% 055001 Duse Professional Organiz 0% 100% 0% 055001 Duse Professional Organiz 0% 100% 0% 055001 Operational Permits 0% 100% 0% 057100 Office Supplies 0% 100% 0% 052001 Office Supplies 0% 100% 0% 052001 Operating Supplies 0% 100% 0% 052001 Operating Supplies 0% 100% 0% 052001 Clothing Allowance 0% 100% 0% 056001 Clothing 0% 0	Escalation Factor MCI	or Actual 5 5 5 - 5 5 5 - 5 5 5 1,548 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Fy 2009 Actual 5,105 \$ - 5	FY2010 Actual 10,650 \$	FY 2011 Actual 7,701 \$ - \$ - \$ 1,633 \$ 1,020 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	FY 2012 Actual 9,786 \$ -	FY 2013 Budget 20,000 \$ 3,500 \$ 2,000 \$ 1,500 \$ 50 \$ \$ 600 \$ 15,000 \$ 5 7,000 \$ 5,000 \$ 126,225 \$	FY 2014 Budget 20,000 \$ 3,500 \$ 3,500 \$ 2,000 \$ 1,500 \$ 5 5 5 5 5 7 600 \$ 7,000 \$ 7,000 \$ 133,872 \$	FY 2015 Projected 20,620 \$ 3,609 \$ 2,062 \$ 1,547 \$ 52 \$ - \$ - \$ 15,348 \$ - \$ - \$ - \$ - \$ 15,348 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	FY 2016 Projected 21,259 \$ 3,720 \$ 2,126 \$ 1,594 \$ 53 \$ \$ - \$ 53 \$ - \$ 54 \$ - \$ 15,704 \$ - \$ 55 \$ - \$ 15,704	PY 2017 Projected 21,918 \$ 3,836 \$ 2,197 \$ 1,644 \$ 55 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	FY 2018 Projected 22,598 \$ 3,955 \$ 2,260 \$ 56 \$ 658 \$ 6	Fr 2019 Projected 23,298 \$ 4,077 \$ 5,2330 \$ 5,747 \$ 5 6,523 \$ 6,823 \$	FY 2020 Projected 24,020 \$	FY 2021 Projected 24,765 S 4,334 S 2,477 S 1,857 S 62 S - S - S 704 S 17,612 S - S - S 10,578 S	1,915 S 64 S - S - S 721 S 18,021 S - S - S - S - S - S - S - S - S - S	738 18,439
100% 0% 0% 011001 Regular Salaries	Pers Pers Pers Pers Pers Pers MCI MCI MCI MCI MCI MCI MCI MCI CPI CPI CPI CCI CCI CCI	\$ 1,817 \$ 64 \$ 5 \$ 64 \$ 5 \$ 1 \$ 5 \$ 6 \$ \$ 5 \$ 1 \$ 5 \$ 5 \$ 6 \$ \$ 5 \$ 1 \$ 5 \$ 6 \$ \$ 5 \$ 1 \$ 5 \$ 6 \$ \$ 5 \$ 1 \$ 5 \$ 6 \$ \$ 5 \$ 1 \$ 5 \$ 6 \$ 5 \$ 1 \$ 5 \$ 6 \$ 5 \$ 6 \$ 5 \$ 6 \$ 5 \$ 6 \$ 5 \$ 6 \$ 6	800 S 441 S 76 S 18 S 109 S 16,945 S 1,485 S - S - S - S - S - S - S - S - S - S -	14,821 \$ 3,206 \$ 1,655 \$ 387 \$ 2,456 \$ 9,491 \$ 1,162 \$ 2,259 \$ -	22,374 \$ 6,181 \$ 1,740 \$ 407 \$ 7,678 \$ 9,776 \$ 9,776 \$ 1,825 \$	15,250 S 5,388 S 1,258 S 294 S 1,143 S 5,226 S 1,642 S 1,187 S 18,368 S	47,770 S 8,535 S 3,491 S 816 S 2,000 S 2,000 S 2,000 S 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$2,326 S 8,726 S 8,726 S 3,785 S 3,785 S 20,000 S 2,000 S 2,000 S 2,000 S 3,000 S 4,000 S 5,000 S	54,942 \$ 9,162 \$ 3,974 \$ 929 \$ 6,904 \$ 2,062 \$ 1,031 \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	57,689 \$ 9,620 \$ 4,173 \$ 7,749 \$ 21,259 \$ 2,126 \$ 5	60.574 \$ 10.101 \$ 4.382 \$ 1.024 \$ 7.611 \$ 2.192 \$ 1.096 \$ - \$ - \$ - \$ - \$ 26,781 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	63,603 \$ 10,607 \$ 4,601 \$ 7,992 \$ 2,260 \$ 7,992 \$ 7,130 \$ 7,992 \$ 7,130 \$ 7,992 \$ 7,130 \$ 7,992 \$ 7,130 \$ 7,992 \$ 7,130 \$ 7,992 \$ 7,99	66,783 \$ 11,137 \$ 4,831 \$ 5,1130 \$ 5,8392 \$ 5,1165 \$ 5,165 \$ 5	70,122 \$ 11,694 \$ 5,072 \$ 5 1,186 \$ 5 8,811 \$ 5 24,070 \$ 5 2,402 \$ 5 1,201 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	73,628 \$ 12,278 \$ 5,326 \$ 1,245 \$ 9,252 \$ 24,765 \$ 2,477 \$ 1,238 \$ -	12,892 \$ 5,592 \$ 1,308 \$ 9,714 \$ 25,533 \$ 2,553 \$	81,175 13,537 5,872 1,373 10,200 26,324 2,632 1,316
ACCT Ulistations - Portsmouth	Pers MICI Pers Pers Pers Pers Pers Pers Pers Pers	\$ 48,998 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	55,046 5 5,24,914 \$ 4,728 \$ 1,106 \$ 7,006 \$ 7,006 \$ 9,873 \$ 540 \$ 57,109 \$ 9,885 \$ 4,650 \$ 650 \$ 5,609 \$ 36,179 \$ 2,564 \$ 5 14,179 \$ 1,529 \$ 13,747 \$ 248,953 \$	\$1,669 \$ \$ 10,314 \$ \$ 3,683 \$ \$ 861 \$ \$ 5,678 \$ \$ 540 \$ \$ 5,533 \$ \$ 484 \$ \$ 21,548 \$ \$ 1,724 \$ \$ 1,724 \$ \$ 1,6685 \$ \$ 270,446 \$ \$ 5	50,811 \$ \$ \$ 5,254 \$ 3,305 \$ \$ 5,254 \$ \$ 3,005 \$ \$ 5,155 \$ \$ \$ 5,155 \$ \$ \$ 5,155 \$ \$ \$ 5,155 \$ \$ \$ 5,155 \$ \$ \$ 5,155 \$ \$ \$ 5,155 \$ \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ \$ 5,155 \$ 5,155 \$ \$ 5,1	66,318 \$ 4,664 \$ 4,157 \$ 969 \$ 6,567 \$ 540 \$ 77,673 \$ 2,276 \$ 7,415 \$ 669 \$ 28,076 \$ 5,71 \$ 1,421 \$ 358 \$ 2,244 \$ 480 \$ 2,244 \$ 480 \$ 2,2445 \$ 480 \$	61,709 \$ \$ \$ \$ 15,724 \$ 4,801 \$ 5,1123 \$ 6,814 \$ 20,000 \$ 90,000 \$ \$ 90,000 \$ \$ 5,000	63,091 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	66,246 \$ 16,880 \$ 5,153 \$ 1,205 \$ 8,952 \$ 614 \$ 5,729 \$ 107 \$ 5,354 \$ 8,248 \$ 2,578 \$ 5 5,150 \$ 51,500 \$ 18,558 \$ 5 18,58 \$ 5	69.558 \$ 17,724 \$ 5.411 \$ 1,266 \$ 9,400 \$ 21,259 \$ 628 \$ 110,419 \$ 5,733 \$ 8,504 \$ 115 \$ 5,733 \$ 8,504 \$ 2,657 \$ \$ 53,148 \$ 1,504 \$ 1,	73,036 \$ 18,610 \$ 5,682 \$ 1,329 \$ 9,870 \$ 21,918 \$ 643 \$ 5,659 \$ 123 \$ 6,569 \$ 123 \$ 6,139 \$ 8,767 \$ 2,740 \$ 2,740 \$ 5 2,7398 \$ 6,575 \$ 19,726 \$ \$ 5,356 \$ \$ 5,356 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	76,688 \$ -5 5 -19,540 \$ 5,966 \$ 1,395 \$ 10,363 \$ 22,598 \$ 658 \$ 126,608 \$ 131 \$ 6,574 \$ 9,039 \$ 2,825 \$ -5 \$ 28,247 \$ 6,779 \$ 20,338 \$ 5 -5 \$ 5,480 \$ 5 -5 \$ -6 \$ 5 -6 \$ -6 \$ -6 \$ -6 \$ -6 \$ -6 \$ -6 \$ -6 \$	80,522 \$ - \$ - \$ 20,518 \$ 6,264 \$ 1,465 \$ 10,887 \$ 23,298 \$ 673 \$ - \$ 135,571 \$ 7,532 \$ 141 \$ 7,532 \$ 142 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	84,548 \$ 21,543 \$ 6,577 \$ 1,538 \$ 11,426 \$ 24,020 \$ 689 \$ 45,170 \$ 8,065 \$ 151 \$ 7,537 \$ 9,608 \$ 3,003 \$ 3,03 \$ 5 5 60,051 \$ 7,266 \$ 7,266 \$ 7,266 \$ 7,266 \$ 7,266 \$ 7,266 \$ 7,267 \$ 9,688 \$ 7,267 \$ 9,688 \$ 9,688 \$ 9,688 \$ 9,688 \$ 9,688 \$ 9,688 \$ 9,688 \$ 9,788 \$ 9	88,775 \$ - 5 - 7,000 -	93,214 \$	97,875 24,939 7,614 1,781 13,227 26,324 738 178,239 9,902 185 9,254 10,530 3,291 65,811 32,905 7,897 23,692
ACCT # Lifestation - Mechanic Street	Pers Pers Pers Pers Pers Pers Pers Pers	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,039 5 607 5 217 5 31 5 334 5 5 143,340 5 3,320 5 5 5 5 4,795 5 4,795 5 5 1,282 5	1,182 \$ 122 \$ 77 \$ 18 \$ 5 120 \$ 5 120 \$ 5 120 \$ 5 120 \$ 5 120 \$ 7 120	3,190 \$ 320 \$ 217 \$ 51 5 51 5 382 \$ 1,638 \$ 112,193 \$ 2,245 \$ 6,116 \$ 370 \$ 4,182 \$ 5 156 \$	8,816 5 1,625 5 647 5 151 5 919 5 15,000 5 125,000 5 8,500 5 5 25,000 5 5,000 5 5,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5 10,000 5	9,013 S 1,661 S 662 S 135 S 1,150 S 13,750 S 8,500 S 25,000 S 2,500 S 2,500 S 2,500 S 2,500 S	9,464 \$ 1,744 \$ 695 \$ 163 \$ 1,208 \$ 15,465 \$ 143,220 \$ 9,102 \$ 9,102 \$ 5 5 5 12,3775 \$ 12,372 \$ 5 12,375 \$ 5 2,585 \$ 5 1,550 \$	9,937 S 1,831 S 730 S 171 S 1,268 S S 15,944 S 153,359 S 9,746 S S 5 S 5 S 5 S 5 S 5 S 5 S 5 S 5 S 5 S	10,434 S 1,923 S 766 S 179 S 1,331 S 164,217 S 10,435 S 27,398 S 13,151 S 5,480 S 2,764 S	10,955 \$ 2,019 \$ 805 \$ 188 \$ 1,398 \$ 1,398 \$ 175,844 \$ 11,775 \$ 5 5 5 28,247 \$ 13,559 \$ 2,858 \$ 56,494 \$ 5	11,503 \$ 2,120 \$ 845 \$ 198 \$ 1,468 \$ 5 17,474 \$ 188,294 \$ 11,966 \$ 5 29,123 \$ 13,979 \$ 5,825 \$ 2,955 \$ 58,246 \$ 5	12,078 S 2,226 S 887 S 208 S 1,541 S - 18,015 S 201,625 S 12,814 S - 5 30,026 S 14,412 S 6,005 S 3,055 S 60,051 S	471,160 \$ 12,682 \$ 2,337 \$ 932 \$ 218 \$ 1,618 \$ 1,618 \$ 215,900 \$ 13,721 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	495,079 \$ 13,316 \$ 2,454 \$ 978 \$ 229 \$ 1,699 \$ 1,699 \$ 231,186 \$ 14,692 \$ 5 5 5 6,383 \$ 3,267 \$ 6,3832 \$ \$ 5 5 6,3832 \$ \$ 5	520,350 13,982 2,577 1,027 240 1,784 19,743 247,553 15,732

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Schedule 2B - Sewer O&M Expenses

Schedule 2B - Sewer O&M Expenses	-	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY-2020	FY 2021	FY 2022	FY 2023
A F V	culation Factor	Actual	Actual	Actual	Actual	Actual	Budget	Budget	rojected F	rojected	Projected 4,285 \$	Projected 4,384 \$	Projected 4,486 \$	Projected 4,590 \$	Projected 4 697 S	Projected 4 806 S	Projected 4.917
0% 100% 0% 062011 Operating Supplies	CPI	\$ 1,928 \$	2,716 \$	1,110 \$	37 S	472 \$ 1,735 \$	4,000 \$	4,000 \$ 2,000 \$	4,093 \$ 2,142 \$	4,188 \$ 2,293 \$	4,285 \$ 2,456 \$	4,384 S 2,629 S	4,486 S	3,015 \$	3,228 \$	3.457 S	3,702
0% 0% 100% 063601 Diesel Fuel 0% 100% 0% 063800 Materials-Chemicals	Energy MCI		- 5	- \$. \$	+ S	1,000 S	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 \$	1,165 \$	1,201 S	1,238 S	1,277 \$	1,316
0% 100% 0% 063800 Materials-Chemicals 0% 100% 0% 073000 Other Improvements	MCI	\$ - \$	- S	- \$	- S	- \$	10,000 \$	10,000 \$	- \$	- S	- \$	- S	- S	- 5	- S	- \$	-
0% 100% 0% 074000 Machinery And Equipment	CCI	\$ - \$	- \$	6,637 \$	- \$	- \$	7,500 \$	7,500 \$	- \$	- \$	317.150 S	334,283 \$	352,461 \$	371,750 \$	392,224 S	413,961 \$	437,044
Total Liftstations - Mechanic Street		\$ 195,776 \$	171,779 \$	164,785 \$	127,689 \$	133,266 \$	232,658 \$	288,891 \$	285,762 \$	300,996 \$	317,150 5	334,283 \$	352,461 \$	3/1,/30 \$	392,224 3	413,501 3	437,044
ACCT. # Liftstation - Deer Street																	
100% 0% 0% 011001 Regular Salaries	Pers	\$ - \$	- s	3,039 \$	1,182 S	2,746 \$	8,816 \$	9,013 \$	9,464 \$	9,937 \$	10,434 \$	10,955 \$ 1.061 \$	11,503 \$	12,078 5	12,682 \$	13,316 \$ 1,290 \$	13,982
100% 0% 0% 014041 Overtime	Pers	\$ - \$	- \$	607 \$	122 \$	91 \$	854 \$	873 \$	917 S	962 \$ 676 \$	1,011 S	1,061 S	1,114 S 782 S	1,170 \$ 821 \$	1,228 \$ 863 \$	906 \$	951
100% 0% 0% 022001 Social Security	Pers	\$ - \$	- \$	217 \$	77 S 18 S	175 \$ 41 \$	600 \$ 140 \$	613 \$ 143 \$	150 S	158 \$	166 \$	174 S	183 \$	192 \$	201 S	211 \$	222
100% 0% 0% 022501 Medicare 100% 0% 0% 023001 Retirement	Pers Pers	\$ - \$	- 5	51 \$ 334 \$	120 \$	313 \$	851 S	1,065 \$	1,118 \$	1,174 S	1,233 \$	1,295 \$	1,359 \$	1,427 \$	1,499 \$	1,573 \$	1,652
100% 0% 0% 023001 Retirement 0% 100% 0% 034103 Telephone	CPI	s - s	- S	- 5	- \$	0,000	5	- 5	- S	- \$	- \$	- \$	- 5	- 5	- \$	- S	*
0% 100% 0% 039051 Security/Alarms	CPI	\$ - \$	- \$	- \$	- \$		\$	- \$	- \$	- S	- \$	- S	349 \$	- S 360 \$	- S 371 S	383 \$	395
0% 100% 0% 039054 Prof/Services-Contract	MCI	s - \$	- S	- \$	- \$	- \$	300 S	300 \$	309 5	319 \$	329 5	339 5	349 \$	300 3	· S	- \$	
0% 100% 0% 039056 Cso Monitoring	MCI	\$ - S \$ 54,353 \$	- S 59,378 S	60.326 S	59.270 S	55,618 \$	60,000 S	60,000 \$	64,248 \$	68,797 \$	73,668 \$	78,883 S	34,468 \$	90,449 \$	96,852 \$	103,709 \$	111,052
0% 0% 100% 041002 Electricity 0% 0% 100% 041101 Natural Gas	Energy Energy	5 . 5	- 5	- S	- \$	33,010	\$	- 5	- \$	- S	- 5	- 5	- \$	- \$	- 5	- 5	
0% 0% 100% 041101 Heating Oil	Energy	\$ - \$	- \$	- \$	- S	79	\$	- \$	- \$	- \$	- \$	- \$. \$	- \$	- 5	- S	
0% 100% 0% 041205 Water/Sewer Fees	MCI	\$ - \$	- \$	- \$	- S		\$	- \$	- S	- S	- \$	- \$	- 5	. 5	- 5	- 5	
0% 100% 0% 043001 Repairs-Structural	MCI	\$. \$	- \$	· \$	- S		5	- 5	- 5	- 5		- 5	- 5	- 5	- \$	- 5	
0% 100% 0% 043002 Repairs-Electrical	MCI	\$ - 5	704 S	2 283 \$	4.825 \$	16.449 S	15.000 \$	15,000 \$	15.465 S	15,944 \$	16,439 \$	16,948 S	17,474 S	18,015 S	18,574 \$	19,150 \$	19,743
0% 100% 0% 043018 Repairs-Equipment 0% 100% 0% 043025 Repairs-Bidings & Grounds	MCI	\$ 186 \$	63 5	2,100 \$	- S	- S	2,000 \$	2,000 \$	2,062 \$	2,126 S	2,192 \$	2,260 S	2,330 5	2,402 S	2,477 \$	2,553 \$	2,632
0% 100% 0% 043028 Maintenance	MCI	\$ - \$	31 \$	- \$	- \$	5,664 \$	5,000 \$	5,000 \$	5,155 \$	5,315 \$	5,480 S	5,649 \$	5,825 \$	6,005 \$	6,191 \$	6,383 \$	6,581 3,378
0% 100% 0% 043031 Scada Equipment	CCI	5 - 5	- S	7,482 \$	457 \$	- \$	2,500 \$	2,500 \$ 600 \$	2,585 \$ 619 \$	2,673 \$ 638 \$	2,764 \$ 658 \$	2,858 \$ 678 \$	2,955 \$ 699 \$	3,055 \$ 721 \$	3,159 \$ 743 \$	3,267 \$ 766 \$	790
0% 100% 0% 043032 Generator Maintenance	MCI CCI	\$ - \$ \$ (195) \$	300 \$	300 S	457 \$	156 \$	600 5	- 5	919 2	- \$	- \$	- \$	- S	- 5	. \$	+ S	65
0% 100% 0% 044002 Rental Other Equipment 0% 100% 0% 062001 Office Supplies	CPI	2 (199) 2	- 5		- S	(4)	Ś	- \$	- 5	- \$. s . S	- \$	- \$	- s	- s	- \$	
0% 100% 0% 062011 Operating Supplies	CPI	\$ 3,160 \$	848 \$	483 \$	325 \$	155 \$	2,000 \$	2,000 \$	2,046 \$	2,094 \$	2,142 \$	2,192 \$	2,243 \$	2,295 \$	2,348 S 3,228 S	2,403 \$ 3,457 \$	2,459 3,702
0% 0% 100% 063601 Diesel Fuel	Energy	s - s	- \$	- 5	337 \$	137 \$	4,000 \$	2,000 \$	2,142 \$	2,293 \$	2,456 S	2,629 \$	2,816 \$ - S	3,015 S	3,228 5	3,43/ \$	5,702
0% 100% 0% 063800 Materials-Chemicals	MCI	5 - 5	- \$	- \$	- 5	- 5	- 6	- 6	- 4	- 5	- 5	. s	- 5	- S	- \$	- \$	
0% 100% 0% 074000 Machinery And Equipment Total Liftstation - Deer Street	CCI	\$ 57,503 \$	61,324 \$	77,222 \$	66,733 \$	81,544 \$	102,661 \$	101,107 \$	106,923 \$	113,106 \$	119,678 \$	126,667 \$	134,100 \$	142,006 \$	150,417 \$	159,368 \$	168,893
ACCT. # Liftstation - Pease	Pers		. \$	3,039 \$	5,908 \$	12,901 \$	8,816 \$	9,013 \$	9,464 \$	9,937 5	10.434 S	10,955 \$	11,503 S	12,078 \$	12,682 \$	13,316 \$	13,982
100% 0% 0% 011001 Regular Salaries 100% 0% 0% 014041 Overtime	Pers	5 - 5		607 \$	611 \$	- \$	3,781 \$	3,866 \$	4,059 \$	4,262 \$	4,475 5	4,699 \$	4,934 \$	5,181 \$	5,440 \$	5,712 \$	5,997
100% 0% 0% 022001 Social Security	Pers	\$ - \$	- \$	217 \$	384 \$	800 \$	781 \$	798 \$	838 \$	880 \$	924 5	970 \$	1,018 \$	1,069 \$	1,123 \$		1,238
100% 0% 0% 022501 Medicare	Pers	\$ - \$	- S	51 \$	90 \$	187 S	183 \$	187 5	196 \$ 1,456 \$	206 \$ 1,529 \$	216 \$ 1,606 \$	227 \$ 1,686 \$	239 \$ 1,770 \$	251 S 1.859 S	263 \$ 1.952 \$	276 \$ 2.049 \$	290 2,152
100% 0% 0% 023001 Retirement	Pers	\$ - \$ \$ 5,095 \$	- \$	334 \$	599 \$	1,431 \$	1,109 \$	1,387 \$	1,456 \$	1,529 5	1,600 5	- Ś	. \$	- S	- \$	- \$	
0% 100% 0% 031003 Prof Services-Scada 0% 100% 0% 039051 Security/Alarms	MCI	\$ 5,095 \$	- 5	. \$	- 5		\$	- \$	- \$	- \$. 5	- \$. \$	- 5	- \$	- S	
0% 0% 041002 Electricity	Energy	\$ 3,018 \$	3,162 \$	2,654 \$	3,130 \$	3,238 \$	5,000 \$	5,000 \$	5,354 \$	5,733 \$	6,139 \$	6,574 \$	7,039 \$	7,537 \$	8,071 5	8,642 \$ 5,185 \$	9,254 5,553
0% 0% 100% 041101 Natural Gas	Energy	\$ 914 \$	879 \$	766 \$	751 5	790 S	3,000 \$	3,000 \$	3,212 \$	3,440 \$	3,683 \$	3,944 \$	4,223 \$	4,522 \$	4,843 5	5,165 5	5,553
0% 0% 100% 041102 Heating Oil	Energy MCI	\$ - \$ \$ 218 \$	- S 1.149 S	- \$ 618 \$	- 5 264 S	1.402	- 5	1,500 \$	1,547 \$	1,594 \$	1,644 \$	1,695 \$	1,747 \$	1,802 \$	1,857 \$	1,915 \$	1,974
0% 100% 0% 041205 Water /Sewer Fees 0% 100% 0% 043001 Repairs-Structural	MCI	5 218 5	1,149 5	- S	5	1,402	Š	- \$	- \$	- 5	- 5	- S	- \$	- \$	- 5	- S	
0% 100% 0% 043002 Repairs-Structural	MCI	5 - \$	- 5	- \$	- 5	-	5	- \$	- S	- \$	- \$	- 5	- \$	- \$	- 5	s	6.581
0% 100% 0% 043018 Repairs-Equipment	MCI	\$ 101 \$	- 5	34 \$	- \$	1,231 \$	5,000 \$	5,000 \$	5,155 \$ 1.031 \$	5,315 \$	5,480 \$	5,649 \$ 1,130 \$	5,825 \$ 1,165 \$	6,005 \$ 1,201 \$	6,191 S 1,238 S	6,383 \$ 1,277 \$	1,316
0% 100% 0% 043028 Maintenance	MCI	\$ - \$ \$ 2,686 \$	218 \$	1,123 \$	204 \$	- \$	1,000 \$	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 \$	1,163 S	- 5	1,236 5	- \$	1,510
0% 100% 0% 043032 Generator Maintenance 0% 100% 0% 062011 Operating Supplies	CPI	5 2,686 5		1,123 3	- \$	- \$	500 S	500 S	512 \$	523 \$	536 \$	548 \$	561 \$	574 \$	587 5	601 \$	615
0% 100% 0% 062011 Operating Supplies 0% 100% 0% 063800 Materials-Chemicals	MCI	\$ - \$	- \$	- \$	- \$		\$	- \$	- \$	- \$. \$	- \$	- \$	- S	- 5	- \$	*
0% 100% 0% 074000 Machinery And Equipment	CCI	s - s	5,408 \$	9,441 \$	11,942 \$	21,980 \$	29,170 \$	31,251 \$	32,824 \$	34,483 \$	36,232 \$	38,078 \$	40,025 \$	42,079 \$	44,247	46,536 \$	48,953
Total Liftstation - Pease		\$ 12,032 \$	5,408 \$	9,441 \$	11,942 3	21,980 3	23,170 3	31,231	32,024	31,100		7555559ct/					
ACCT. # Collection Administration - Portsmouth									151,948 \$	159.545 S	167,522 \$	175.898 5	184,693 S	193,928 \$	203,624	213,806 \$	224,496
100% 0% 0% 011001 Regular Salaries	Pers	\$ 115,282 \$	159,897 \$	145,218 \$	159,696 \$	158,860 \$	154,837 5	144,712 \$	151,946 5	159,545 \$	- 5	- \$	- S	- S	203,023	\$ - \$	
0% 100% 0% 011056 Capital Outlay-Labor 100% 0% 0% 012001 Part Time Salaries	Pers	5 30 5	481 5	4,988 5	523 S	- \$	4,881 5	4,990 \$	5,240 \$	5,501 \$	5,777 \$	6,065 \$	6,369 5			7,373 \$	7,741
100% 0% 0% 014041 Overtime	Pers	S 3,360 S	6,422 S	3,007 \$	3,732 \$	3,872 \$	14,140 \$	14,457 \$	15,180 \$	15,939 \$	16,736 \$	17,573 \$	18,451 \$	19,374 \$ 13,639 \$	20,342 5	21,360 \$ 15,038 \$	22,428 15,789
100% 0% 0% 022001 Social Security	Pers	\$ 8,175 \$	10,002 \$	9,163 \$	9,648 \$	11,314 \$	10,779 \$	10,178 \$ 2,380 \$	10,687 \$ 2,499 \$	11,221 S 2,624 S	11,782 \$ 2,755 \$	12,371 \$ 2,893 \$	12,990 \$ 3,038 \$	13,639 \$ 3.189 \$	3,349	3,516 \$	3,692
100% 0% 0% 022501 Medicare	Pers	\$ 1,912 \$ 5 11,998 \$	2,339 \$ 14,721 \$	2,143 \$ 13.764 \$	2,256 \$ 14,914 \$	2,646 \$ 17,332 \$	2,521 \$ 15,300 \$	2,380 S	18,000 \$	18,900 \$	19,845 S		21,879 \$	22,973 \$	24,122	25,328 \$	26,594
100% 0% 0% 023001 Retirement 0% 100% 0% 034103 Telephone	Pers	\$ 11,998 \$	1,342 \$	1,456 \$	1,475 \$	1,899 \$	1,500 \$	1,500 \$	1,535 \$	1,570 \$	1,607 \$	1,644 \$	1,682 \$	1,721 \$	1,761	1,802 \$	1,844
0% 100% 0% 034104 Cellular Phones	CPI	\$ 937 \$	1,309 \$	2,034 \$	2,258 \$	1,972 \$	3,000 \$	3,000 \$	3,070 \$	3,141 \$	3,214 \$	3,288 5	3,365 S	3,443 \$	3,522	3,604 \$	3,688
0% 100% 0% 039051 Security/Alarms	CPI	5 - 5	- \$	- \$	- \$		1.000 5	1,000 \$	1,031 \$	1.063 \$	1,096 \$	1,130 \$	1,165 \$	- S 1,201 S	1,238	1,277 5	1,316
0% 100% 0% 039054 Prof/Services-Contract	MCI	5 5	106 5	460 \$	165 \$	6,869 \$	1,000 5	1,000 5	1,051 \$	- 5	- 5	- 5	· S	- 5		5 - 5	A 35
0% 100% 0% 039055 Prof/Serv-Contract-Billab 0% 0% 100% 041101 Natural Gas	Energy	5 . 5	- 5	- 5	5		\$	- 5	- \$	- 5	- 5	s - s	- S	- \$		\$ - \$	-
0% 100% 0% 041305 Household Hazardous Waste	MCI	\$ 20,877 \$	12,657 S	12,028 \$	16,542 \$	9,367 \$	15,000 S	15,000 \$	15,465 \$	15,944 \$	16,439 \$	16,948 \$	17,474 \$	18,015 \$	18,574 24,765		19,743 26,324
0% 0% 100% 041308 Sludge Disposal	MCI	\$ - \$		- \$	- S	4 386 S	20,000 \$ 5,000 \$	20,000 \$ 7,500 \$	20,620 S 7,733 S	21,259 \$ 7,972 \$	21,918 S 8,219 S	22,598 \$ 8.474 \$	23,298 \$ 8,737 \$	24,020 \$ 9,008 \$	9,287	25,533 \$ 5 9,575 \$	9.872
0% 100% 0% 043018 Repairs-Equipment	MCI.	\$ 4,946 \$ \$ 35,473 \$	5,869 \$ 51,806 \$	3,178 \$. 26,449 \$.	3,468 \$ 19,599 \$	4,386 \$ 29,286 \$	26.000 S	7,500 \$ 26,000 \$	26.806 S	27.637 S	28.494 5	29,377 \$	30,288 \$	31,227 \$	32,195	33,193 \$	34,222
0% 100% 0% 043024 Repairs-Vehicle 0% 100% 0% 043025 Repairs-Bldings & Grounds	MCI	5 248 \$	4 5	- 5	- \$	- 5	500 \$	500 \$	516 \$	531 5	548 5	565 \$	582 \$	601 5	619	638 \$	658
0% 100% 0% 043027 Repairs-Office Equipment	MCI	5 - 5	80 \$	- \$	- 5		\$. \$	- \$	- 5		5 - 5	- S	601 5		S - \$ S 638 \$	658
0% 100% 0% 043028 Maintenance	MCI	\$ 2,083 \$	660 S	660 \$	272 \$	15 \$	500 \$	500 \$	516 \$	531 \$	548 5	5 565 \$	582 \$	601 5	619	5 538 5	658
0% 100% 0% 044002 Rental Other Equipment	CCI MCI	5 - 5	- 5	- S	- 5		\$	- 5	· \$	- 5		s - s	- 5	- 5	-	\$ - \$	
0% 100% 0% 054003 State Certification 0% 100% 0% 054050 Training-Education	MCI	S 100 S	665 5	408 \$	166 \$	- \$	300 \$	300 5	309 \$	319 \$	329 \$	339 \$	349 \$	360 \$	371	s 383 S	395
0% 100% 0% 055050 Printing	CPI	s 44 S	- 5	- 5	- \$	*	\$	- \$. \$	- 5	- 9	s - \$	- 5	- 5		s - s	
0% 100% 0% 056001 Dues Professional Organiz	MCI	\$ \$	- 5	- \$	- \$		\$	- \$ 180 \$	- S 186 S	- \$	197	S - S S 203 S	- S 210 S	216	223	S - S S 230 S	237
0% 100% 0% 061001 First Aid	MCI	5 - \$ 5 581 S	467 \$ 16 \$	324 \$ 492 \$	324 S 146 S	726 \$ 315 \$	180 \$ 300 \$	180 S 300 S	186 S	191 S 314 S	197 S		336 S	344	352	5 360 \$	369
0% 100% D% 062001 Office Supplies 0% 100% D% 062011 Operating Supplies	CPI	\$ 581 \$ \$ 884 \$	632 \$	746 \$	2,197 \$	1,026 \$	1,000 \$	1,500 \$	1,535 \$	1,570 S	1,607	1,644 \$	1,682 \$	1,721	1,761	5 1,802 \$	1,844
0% 100% 0% 065051 Operating Supplies 0% 100% 0% 065051 Groundskeeping-Dig Safe	MCI	5 1,791 \$	- \$	2,471 \$	2,852 \$	3,171 \$	2,800 \$	3,500 \$	3,609 \$	3,720 \$	3,836	3,955 \$	4,077 \$	4,204	4,334	\$ 4,468 \$	4,607
0% 100% 0% 067001 Books & Periodicals	CPI	\$ - \$	- \$	- 5	- \$	- \$	500 \$	- \$		- 5		S - S S 4932 S	- \$ 5.047 \$	5.164	5.284	S - S S 5,406 S	5,532
0% 100% 0% 068002 Clothing	CPI	\$ 846 \$	276 \$	452 \$	2,397 \$	4,011 5	2,500 \$ 500 \$	4,500 \$ 500 \$	4,604 \$ 516 \$	4,711 \$ 531 \$	4,821 S		5,047 \$ 582 \$	T T T T T T T T T T T T T T T T T T T	5 5,284		
0% 100% 0% 068003 Protective Clothing	MCI	S 75 \$	150 \$	102 \$	109 \$	- 5	500 5	- 5	210 2	- 5	. (\$ - \$	- \$			5 - 5	
0% 100% 0% 068008 Materials-Stock 0% 100% 0% 068012 Stock Inventory	MCI	\$ 5	6,563 \$	4,151 \$	7,512 S	881	\$	- \$	- \$	- 5	- 3	\$ - \$	- 5		5	\$ - 5	1
0% 100% 0% 068030 Tools	ccı	5 4,541 \$	2,606 \$	884 \$	704 \$	4,027 \$	6,000 \$	6,000 \$	6,204 \$	6,415 \$	6,633	5 6,859 5	7,092 \$	7,333	7,582	5 7,840 5	8,107
0% 100% 0% 074000 Machinery And Equipment	CCI	S 247 S	1,311 \$	6,974 \$	4,892 \$. \$	7,500 \$ 20 of 77	7,500 \$	- \$	· S		- 5	- \$			r 15 13	

\$ 7,500 3 20 of 77 Prepared By: Municipal -- 3 Financial Services Group

City of Portsmouth -

J Sewer Financial Model

Schedule 2B - Sewer O&M Expenses

	Sewer O&M Expenses																	
F V		Escalation Factor	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
	Total Collection Administration - Portsmouth		\$ 215,600 \$	280,380 \$	241,552 \$	255,848 \$	261,976 \$	296,538 \$	293,140 \$	298,112 \$	311,153 \$	324,791 \$	339,053 \$	353,969 \$	369,570 \$	385,888 \$	402,957 \$	420,8
0% 0%	ACCT. # Collection Administration - Pease					10012000 10												
0% 0%	011001 Regular Salaries 012001 Part Time Salaries	Pers Pers	\$ 18,641 \$ \$ - \$	- ş	25,627 \$ 880 S	28,257 \$	28,034 \$	27,397 \$ 861 S	26,978 \$ 881 \$	28,327 S 925 S	29,743 \$ 971 \$	31,230 \$ 1,020 \$	32,792 \$ 1,071 \$	34,432 \$ 1,124 \$	36,153 \$ 1,181 \$	37,961 \$ 1,240 \$	39,859 \$ 1,302 \$	41,8
0% 0%	014041 Overtime	Pers	\$ 181 \$	- \$	531 \$	659	\$	2,871 \$	2,935 \$	3,082 \$	3,236 \$	3,398 \$	3,568 \$	3,746 \$	3,933 \$	4,130 \$	4,336 \$	4.5
100% 0%	018031 Certification Stipend 022001 Social Security	MCI Pers	S - 5 S 11 5	- \$	1.617 \$	1.707		1,930 S	- \$	- \$	- \$	- 5	- S	- \$	- \$	- \$	- s	
0% 0%	022501 Medicare	Pers	\$ 3 \$. \$	378 \$	399	5	1,930 S 451 S	1,909 \$ 447 \$	2,004 \$ 469 \$	2,105 \$ 493 \$	2,210 \$ 517 \$	2,320 \$ 543 \$	2,436 \$ 570 \$	2,558 \$ 599 \$	2,686 \$ 629 \$	2,820 \$ 660 \$	2,9
0% 0%	023001 Retirement 039054 Prof/Services-Contract	Pers	\$ 16.5	- \$	2,429 \$	2,639	s	2,739 \$	3,222 \$	3,383 \$	3,552 \$	3,730 \$	3,916 \$	4,112 \$	4,318 5	4,534 \$	4,760 \$	4,9
	041101 Natural Gas	MCI Energy	\$ - \$ \$. \$	- 5	81 5	120		S	- S	- \$	- \$	- \$	- S	- S	- \$	- S	- \$	
0% 100%	041308 Sludge Disposal	MCI :	\$ - \$	- \$	- \$	5 * 5	5	5,000 \$	5,000 \$	5,155 \$	5,315 \$	5,480 \$	5.649 \$	5.825 \$	6.005 S	6.191 \$	6383 5	6,
100% 0%	043018 Repairs-Equipment 043025 Repairs-Bldings & Grounds	MCI :	\$ 981 \$ \$ 46 \$	- \$	561 \$	612	S	200 S	200 \$	206 \$	213 S	219 S	226 \$	233 S	240 \$	248 \$	255 \$	
	054003 State Certification	MCI	s 46 5 \$ - \$. 5	- 5		\$	50 \$ 25 \$	50 \$ 25 \$	52 \$ 26 \$	53 \$ 27 \$	55 \$ 27 \$	56 S 28 S	58 \$ 29 \$	60 \$ 30 \$	62 \$ 31 \$	64 \$ 32 \$	
	054050 Training-Education	MCI	\$ - \$. \$	72 \$	29	\$	75 \$	75 \$	77 \$	80 S	82 5	85 S	87 \$	90 \$	93 \$	96 S	
	055050 Printing 056001 Dues Professional Organiz	CPI MCI	S - S	- \$	- 5	100	\$	50 \$ 25 \$	50 S	51 \$	52 \$	54 \$	55 \$	56 S	57 \$	59 \$	60 \$	
100% 0%	061001 First Aid	MCI	5 - 5	. 5	57 \$	57	5	25 \$	25 \$	26 \$ 21 5	27 \$ 21 \$	27 S 22 S	28 \$ 23 \$	29 \$ 23 \$	30 \$ 24 \$	31 \$ 25 \$	32 \$ 26 \$	
100% 0%	062001 Office Supplies	CPI	\$ 113 \$. s	87 \$	26	\$	50 \$	50 \$	51 5	52 \$	54 5	55 \$	56 \$	57 \$	59 S	60 \$	
	062011 Operating Supplies 067001 Books & Periodicals	CPI CPI	\$ 647 \$. \$	132 \$	388	\$	400 S	400 \$ 50 \$	409 5	419 \$	428 5	438 \$	449 S	459 \$	470 \$	481 S	
100% 0%	068002 Clothing	CPI	s - s	- 5	80 S	479	s	500 \$	500 \$	51 \$ 512 \$	52 S 523 S	54 \$ 536 \$	55 \$ 548 \$	56 \$ 561 \$	57 \$ 574 \$	59 \$ 587 \$	60 S	
100% 0%	068003 Protective Clothing	MCI :	\$ - \$	- \$	18 \$			5	- \$	- 5	- S	- 5	- S	- \$	- \$	- 5	- \$	
	068030 Tools 074000 Machinery And Equipment	CCI	5 782 5	· s	156 \$ 172 \$	423	\$	700 \$ 500 \$	700 \$ 500 \$	724 5	748 S	774 5	800 \$	827 \$	856 \$	885 \$	915 \$	
	Total Collection Administration - Pease	1	\$ 21,420 \$	- \$	32,878 \$	35,674 \$	28,034 \$	43,894 \$	44,017 \$	45,551 \$	47,682 \$	49,916 \$	52,257 \$	54,711 \$	57,282 \$	59,977 \$	62,802 \$	6
	ACCT. # Collection Meters - Portsmouth																	
	011001 Regular Salaries	Pers	\$ - \$	- S	- 5	- \$	- \$	- 5	75,952 \$	79,750 \$	83,737 \$	87,924 5	92,320 \$	96,936 \$	101,783 \$	106,872 \$	112,216 S	
	022001 Social Security 022501 Medicare	Pers 9	5 - 5	- 5	- S	- S	- S	- S	4,708 \$	4,943 \$ 1.156 \$	5,191 \$	5,450 \$	5,723 \$	6,009 \$	6,309 \$	6,625 \$	6,956 \$	
0% 0%	023001 Retirement	Pers	\$ - \$	- \$	- 5	- 5	- s	. 5	10.141 \$	1,156 S	1,214 \$ 11,180 \$	1,275 \$ 11,739 \$	1,338 \$ 12,326 \$	1,405 \$ 12,943 \$	1,475 \$ 13,590 \$	1,549 \$ 14,269 \$	1,627 S 14,983 S	i
00% 0%	039054 Prof/Services-Contract	MCI	\$ - \$	- S	- 5	- \$	- \$. 5	12,500 \$	12,888 5	13,287 \$	13,699 \$	14,124 \$	14,561 \$	15,013 \$	15,478 \$	15,958 \$	
	043018 Repairs-Equipment 062011 Operating Supplies	MCI CPI	5 - 5	- \$	- S	- \$	- \$	- 5	10,000 \$ 500 \$	10,310 \$ 512 \$	10,630 \$ 523 \$	10,959 \$	11,299 \$	11,649 \$	12,010 5	12,383 \$	12,766 \$	1
100% 0%	068016 Materials	cci	š - š	- \$	- \$. \$	- \$. 5	7,500 \$	7,755 \$	8,019 \$	536 S 8,291 S	548 \$ 8.573 \$	561 \$ 8,865 \$	574 \$ 9,166 \$	587 \$ 9,478 \$	601 \$ 9,800 \$	3
00% 0%	074000 Machinery And Equipment Total Collection Meters - Portsmouth	CCI S	s - s	s s	- \$	- \$	- 5	- \$	12,500 \$	- 5	- 5	- \$	- \$	- \$	- 5	- \$	- S	
			5 - 5	· \$	- \$	- \$	- \$	- \$	134,902 \$	127,961 \$	133,781 \$	139,873 \$	146,251 \$	152,929 \$	159,920 \$	167,241 \$	174,906 \$	183
196 096	ACCT.# Collection Meters - Pease 011001 Regular Salaries	Pers						74	13.403 S	14.073 S	14.777 \$							
0%	022001 Social Security	Pers	\$ - \$	- \$	- \$	- 5	- \$	- 5	831 S	873 S	916 \$	15,516 \$ 962 \$	16,291 \$ 1,010 \$	17,106 \$ 1,061 \$	17,961 \$ 1,114 \$	18,859 \$ 1,169 \$	19,802 \$ 1,228 \$	2
	022501 Medicare	Pers	5 - 5	- \$	- 5	- \$	- \$	- \$	194 \$	204 5	214 \$	225 \$	236 \$	248 \$	260 S	273 \$	287 \$	
	023001 Retirement 039054 Prof/Services-Contract	Pers S MCI	S - S S - S	- S	- \$	- 5	- \$	- S	1,444 \$ 750 \$	1,516 \$	1,592 \$	1,672 \$	1,755 \$	1,843 \$	1,935 \$	2,032 \$	2,133 \$	
1,00% 0%	062011 Operating Supplies	CPI	5 . 5	- S	- 5	- 5	- 5	- 5	/50 S	773 \$ 51 \$	797 \$ 52 \$	822 \$ 54 \$	847 \$ 55 \$	874 \$ 56 \$	901 \$ 57 \$	929 \$ 59 \$	957 \$ 60 \$	
00% 0%	068016 Materials 074000 Machinery And Equipment	CCI	\$ - \$	- \$	- 5	- \$	- \$	- S	500 \$	517 \$	535 \$	553 \$	572 \$	591 \$	611 \$	632 \$	653 \$	
00% 0%	Total Collection Meters - Pease	CCI	5 - 5	- \$	- \$	- \$	- 5	- \$	5,000 \$ 22,172 \$	18,007 \$	18,883 \$	19,802 \$	20,766 \$	21,778 \$	22,839 \$	23,953 \$	25.121 S	26
	ACCT. # Collection Mains - Portsmouth																	
0% 0% 0% 0%	011001 Regular Salaries 011058 Billable Salaries	Pers	5 2,421 \$	2,449 \$	9,689 \$	5,100 \$	121,744 \$	128,064 5	121,165 \$	127,223 \$	133,584 \$	140,264 \$	147,277 \$	154,641 \$	162,373 \$	170,491 \$	179,016 \$	187
	012001 Part Time Salaries	Pers 5		5	214 \$	- 5	430	5	- 5	- 5	- \$	- \$	- \$	- \$	- \$	- 5	- 5	
	014041 Overtime	Pers 9	43 5	1,580 \$	1,401 5	. \$	7,027 \$	7,034 5	7,192 \$	7,552 \$	7,929 \$	8.326 S	8,742 \$	9,179 \$	9,638 5	10,120 \$	10,626 \$	1
	014053 O/T-Billable 022001 Social Security	Pers S	- \$. \$	- \$	- \$	1000000	5	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	- \$	
	022501 Social Security 022501 Medicare	Pers S	5 145 \$ 5 34 \$	238 \$ 56 \$	665 \$ 156 \$	310 \$ 72 \$	7,692 \$ 1,799 \$	8,376 \$ 1,959 \$	7,958 \$	8,356 S 1,954 S	8,774 \$ 2,052 \$	9,212 \$ 2,154 \$	9,673 S 2,262 S	10,157 \$ 2,375 \$	10,664 \$ 2,494 \$	11,198 S 2,619 S	11,758 \$ 2,750 \$	1
0% 0%	023001 Retirement	Pers 9	215 \$	353 \$	1,016 S	485 5	11,952 \$	11,888 \$	13,824 \$	14,515 5	15,241 \$	16,003 \$	16,803 \$	17,643 \$	18,525 \$	19,452 \$	20,424 \$	
0% 0%	039052 Prof/Serv-Capital Outlay 039054 Prof/Services-Contract	MCI S	5 - 5 647 S	. \$	- \$	- 5	- \$	2,900 \$	2,900 \$	2,990 \$	3,083 \$	3,178 \$	3,277 \$	3,378 \$	3,483 \$	3,591 \$	3,702 5	
0% 0%	039055 Prof/Serv-Contract-Billab	MCI S	5 - 5	- \$	450 \$. 5	170 \$	2,500 \$	2,500 \$	2,578 \$	2,657 \$	2,740 \$	2,825 \$	2,912 \$	3,003 S	3,096 \$	3,192 \$	
00% 0%	043018 Repairs-Equipment	MCI S	- 5	. \$	- 5	- 5	- \$	500 \$	500 \$	516 \$	531 \$	548 \$	565 \$	582 5	601 5	619 \$	638 \$	
	043028 Maintenance 044002 Rental Other Equipment	MCI S	- \$	- \$	- \$	- \$	- \$	250 \$	250 \$	258 \$	266 \$	274 \$	282 \$	291 \$	300 \$	310 \$	319 \$	
	062011 Operating Supplies	CPI S	- 5	- S	- 5	- 5	- 5	10,000 \$	5,000 \$	5,170 \$	5,346 \$	5,528 \$	5,715 \$	5,910 \$	6,111 5	6,318 \$	6,533 \$	
	068008 Materials-Stock	MCI S	- \$	478 5	37 \$	- 5	- 5	- \$. 5	- \$	- 5	- \$	- 5	- 5	- \$	- \$	- 5	
	068009 Billable-Stock Material 068010 Cap Outlay-Stock Material	MCI S	- \$	- \$	596 \$	- \$	- \$	- \$	- \$. \$	- \$	5	- 5	- \$	- \$	- \$	- \$	
	068013 Material-Billable	MCI S	- 5	. 5	. 5	- 5	- 5	. 5	- 5	- \$	- 5	- S	- \$	- 5	- \$	- \$	- \$	
0% 0%	068014 Materials-Capital Outlay	MCI 5	- \$	- \$	- \$	- \$		5	- \$	- 5	- \$	- \$	- \$	5	- \$	- \$	- 5	
	068016 Materials 074000 Machinery And Equipment	CCI S	2,316 \$	2,607 \$	2,439 \$	346 \$	6,208 \$	30,750 \$	30,750 \$	31,796 \$	32,877 \$	33,994 \$	35,150 \$	36,345 \$	37,581 \$	38,859 \$	40,180 \$	
	Total Collection Mains - Portsmouth	\$	5,821 \$	7,761 \$	16,662 \$	6,313 \$	157,021 \$	204,221 \$	193,900 \$	202,906 \$	212,340 \$	222,221 \$	232,571 \$	243,414 \$	254,773 \$	266,672 \$	279,138 \$	25
	ACCT. # Collection Mains - Pease																	
	011001 Regular Salaries 011056 Capital Outlay-Labor	Pers 5	553 \$	- \$	1,710 5	2,988 \$	6,501 \$	11,171 5	7,596 \$	7,976 5	8,375 \$	8,793 \$	9,233 \$	9,695. \$	10,179 \$	10,688 \$	11,223 \$	1
0% 0%	011059 Billable Cap Outlay Sal	MCI S	- 5	. \$	- 5	- 5		5	- 5	5	- 5	- \$	- \$ - \$	- \$	- \$	- \$	- 5	
	014041 Overtime	Pers S	30 \$	+ S	247 \$	- \$	\$	583 \$	596 \$	626 S	657 \$	690 S	724 \$	761 \$	799 \$	839 \$	881 \$	
	014057 O/T Billable Cap Outlay 022001 Social Security	Pers S	- 5 36 \$	- \$	- \$ 117 \$	- S 182 S	357 \$	\$ 729 \$	- \$ 508 \$	- \$ 533 \$	- \$	- \$	- S	- \$	- S	- \$	- 5	
0% 0%	022501 Medicare	Pers S	8 \$	- S	27 \$	43 5	83 \$	170 S	508 \$ 119 \$	533 \$ 125 \$	560 \$ 131 \$	588 \$ 138 \$	617 \$ 145 \$	648 \$ 152 \$	681 \$ 159 \$	715 \$ 167 \$	751 \$ 176 \$	
	023001 Retirement	Pers S	51 \$. \$	179 \$	286 \$	520 \$	1,034 \$	882 \$	926 5	972 \$	1,021 \$	1,072 \$	1,126 \$	1,182 5	1,241 \$	1,303 \$	
	039052 Prof/Serv-Capital Outlay 039054 Prof/Services-Contract	MCI S	- \$	5	- \$	- \$ - \$	- S	s	- \$	- \$	- \$	- \$	- \$	- S	- \$	- S	- 5	
30% 0% 30% 0%				- 5	- 5	- 5	- 5	- 5	- 5	- \$	- 5	- \$	- \$	- \$	- S	- \$	- \$	
00% 0%	062011 Operating Supplies	CPI S	8 8 30															
00% 0% 00% 0% 00% 0%	062011 Operating Supplies 068008 Materials-Stock	MCI S	- 5	- \$	7 \$	- \$	- s	- \$	- \$	- \$	- \$	- s	- \$	- \$	- S	- 5	- 5	
00% 0% 00% 0% 00% 0%	062011 Operating Supplies		436 \$	- \$ - \$	7 \$ 930 \$		- 5 85 \$	4,500 \$	4,500 S	4,653 \$	- S 4,811 S	4,975 S	- \$ 5,144 \$	5,319 \$	- S 5,500 S	- S 5,687 S	5,880 \$	

ACCT. # Collection Inteptr - Portsmouth

Schedule 2B - Sewer O&M Expenses

Schedule 28 - Sewer Owlvi expenses		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
100% 0% 0% 011001 Regular Salaries	Pers	Actual \$ 28,863 \$	53,641 \$	122,695 \$	126,983 S	- S	Budget \$	Budget - \$	Projected 5	Projected S	Projected 5	Projected S	Projected - \$	Projected \$	Projected - 5	Projected \$	Projected
0% 100% 0% 011056 Capital Outlay-Labor 100% 0% 0% 011058 Billable Salaries	MCI Pers	s - 5	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	- \$	- \$ - \$	- \$	- \$	- \$	- \$	
0% 100% 0% 011059 Billable Cap Outlay Sa	MCI	s - s	- \$	- \$	- s	- š	- S	- \$	- 5	- S	- \$	- \$	- \$	- \$	- 5	- \$	1
100% 0% 0% 012001 Part Time Salaries 100% 0% 0% 014041 Overtime	Pers Pers	5 125 S S 1,862 S	137 S 866 S	48 \$ 10,213 \$	6,483 \$	- \$	\$	- S	- \$	- \$	- s	- 5	- \$	- \$	- 5	- s	
100% 0% 0% 014053 O/T-Billable	Pers	\$ - \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- s	- \$	- 5	- s	
100% 0% 0% 014056 O/T Capital Outlay Labor 100% 0% 0% 014057 O/T Billable Cap Outlay		\$	- \$ - \$	- \$ - \$	- S	- \$	- \$	- S	- S	- S	- \$ - \$	- S	- S	- S	\$ 5	- S	
100% 0% 0% 022001 Social Security	Pers	\$ 2,651 \$	3,538 \$	7,911 \$	7,754 \$	- s	- 5	- \$	- \$	- 5	- 5	* S	- s	- s	. s	- s	-
100% 0% 0% 022501 Medicare 100% 0% 0% 023001 Retirement		5 620 5 5 3,883 5	827 \$ 5,237 \$	1,850 \$ 12,308 \$	1,814 \$ 12,136 \$	- \$	- 5	- \$	- S	- S	- S	- \$	- S	- S	- \$	- S	
0% 100% 0% 039052 Prof/Serv-Capital Outlay	MCI	\$	- \$	- \$	500 \$	- \$	+ 5	- \$	- \$	- S	- s	· · · \$	- \$	- \$	- S	- S	2
0% 100% 0% 039053 Prof/Serv-Cap Outlay Bill 0% 100% 0% 039054 Prof/Services-Contract	MCI	S - S S 867 S	- S 2,441 S	- \$	- 5 310 S	- \$	- S	- \$	- S	- S	- \$	- S	- S	- S	- S	· s	
0% 100% 0% 039055 Prof/Serv-Contract-Billab	MCI	5 - 5	245 S	262 \$	234 \$	- \$	- \$	- 5	- \$	- \$	- 5	- \$	- \$	- \$	- \$	- s	4
0% 100% 0% 043018 Repairs-Equipment 0% 100% 0% 043024 Repairs-Vehicle	MCI	\$ - S	- 5	- \$	- S	. \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	14
0% 100% 0% 043028 Maintenance	MCI	\$ 18,050 \$	9,771 \$	19,136 \$	20,573 \$	- 5	5	- 5	- š	- \$	- 5	- \$	- \$	- \$	- 5	. s	
0% 100% 0% 044002 Rental Other Equipment 0% 100% 0% 068008 Materials-Stock	CCI MCI	\$ 1,260 \$ \$ 42 \$	298 \$	200 \$ 1,609 \$	450 \$	- \$	* S	- S	- S	- S	- \$	- S	· \$	- S	- S	. \$	
0% 100% 0% 068009 Billable-Stock Material	MCI	5 - 5	- \$	- \$	- \$	- 5	- \$	- \$	- \$	- 5	- 5	- s	- \$	- s	- \$	- \$	
0% 100% 0% 068010 Cap Outlay-Stock Material 0% 100% 0% 068011 Bill Cap Outlay Stock Mat	MCI	\$ 4 5	- \$	- \$	- S	- 5	- S	- \$	- \$	- \$	- S	- \$	- S	- S	- S	- S	2
0% 100% 0% 068011 Bill cap Outlay Stock Mat	MCI	\$ - 5	(7,857) \$	- \$	- 5	- \$	- 5	- \$	- \$	- S	- \$	- \$	- \$	- \$. \$	- \$	
0% 100% 0% 068014 Materials-Capital Outlay		\$ - 5	- \$	- \$	- s	- \$	- S	- s	- \$	- \$	· \$	- \$	- \$	- \$	- s	· s	1.7
0% 100% 0% 068015 Materials-Cap Outlay Bill 0% 100% 0% 068016 Materials	MCI	5 6,004 5	31,082 \$	49,120 \$	13,803 \$	(423) \$	- 5	- 5	- 5	- \$		- S	- 5	- 5		- S	4
0% 100% 0% 068030 Tools	CCI	5 - 5	- \$	- \$	- \$	- \$	- 5	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
0% 100% 0% 077000 Stimulus Capital Total Collection Inteptr - Portsmouth	MCI	\$ 64,227	100,224 \$	226,348 \$	191,041 \$	- \$ (423) \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$ - \$	
ACCT. # Collection Intoptr - Pease																	
100% 0% 0% 011001 Regular Salaries		\$ 2,928 \$	10,137 \$	3,885 \$	8,534	\$	- 5	- \$	- \$	- \$	- \$	- \$	- 5	- \$	- \$	- s	-
0% 100% 0% 011056 Capital Outlay-Labor 100% 0% 0% 014041 Overtime		\$ - 5	- \$	- \$	-	\$	- S	- \$	- 5	- S	- 5	- \$	- S	- \$	- 5	- \$	
100% 0% 0% 022001 Social Security	Pers	5 173 5		226 \$	508	Š	- S	- \$	- 5	- \$	- 5	- \$	- \$	- \$. 5	- s	
100% 0% 0% 022501 Medicare 100% 0% 0% 023001 Retirement	Pers Pers	\$ 40 S \$ 256 S	139 \$ 888 \$	53 \$ 356 \$	119 \$ 832 \$	3 \$ 23 \$	- S	- \$	- 5	- S	- 5	- S	- \$	- ş	- S	- \$	
0% 100% 0% 039052 Prof/Serv-Capital Outlay	MCI	5 - 5	- \$	- \$		\$ 5	- s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- s	
0% 100% 0% 062011 Operating Supplies 0% 100% 0% 068008 Materials-Stock	CPI MCI	\$ - \$	- S	- \$ - \$	*	5	- \$ - \$	- \$	- s	- 5	- 5	- \$	- \$	- \$. \$	- \$	
0% 100% 0% 068015 Materials-Cap Outlay Bill	MCI	\$ - 5	- \$	- \$		\$	- \$	- \$	- 5	- 5	- \$	- 5	- 5	- \$	- 5	- \$	-
0% 100% 0% 068016 Materials Total Collection Inteptr - Pease	CCI	\$ 171 S \$ 3,568 S	74 \$ 11,832 \$	1,011 \$ 5,531 \$	496 S 10,488 \$	343 \$ 369 \$	- 5	- 5	- \$	- S	- S	- S	- s	- s	- 5	- 5	-
		3 3,366 3	11,632 \$	3,331 \$	10,460 3	303 \$. ,	. ,	. ,		- 3	- ,			. ,	. ,	
ACCT. # Collection Laterals - Portsmouth 100% 0% 0% 011001 Regular Salaries	Pers	5 71,601 5	73,253 \$	16,093 \$	18,650 \$	17.260 S	18.082 S	16,900 \$	17,745 \$	18,632 \$	19,564 \$	20,542 \$	21,569 \$	22,648 \$	23,780 S	24,969 \$	26,217
0% 100% 0% 011056 Capital Outlay Labor	MCI	\$	- \$	- \$	- \$	3	5	- \$	- \$	- 5	- 5	- \$	- 5	- \$	- 5	- \$	-
100% 0% 0% 011058 Billable Salaries 100% 0% 0% 012001 Part Time Salaries	Pers Pers	\$ 517 5	- \$ 309 \$	- \$ 101 \$	- 5	3	5	- 5	- 5	- 5	- \$	- 5	- S	- \$	- 5	- 5	
100% 0% 0% 014041 Overtime		\$ 5,755		1,886 \$	316 5	1,295 \$	1,367 \$	1,398 \$	1,468 \$	1,541 \$	1,618 \$	1,699 \$	1,784 5	1,873 \$	1,967 \$	2,065 \$	2,169
100% 0% 0% 014053 O/T-Billable 100% 0% 0% 022001 Social Security		5 4,619 5	5,193 \$	1.059 \$	1,147 \$	- \$ 1.058 \$	1,206 \$ 282 \$	1.206 S	1.266 S	1.330 S	. 5 1.396 S	- \$	1,539 \$. \$	1,697 \$. \$ 1,782 \$	1,871
190% 0% 0% 022501 Medicare		5 1,080 5	1,214 \$	248 \$	268 \$	247 \$	1,712 \$	282 \$	296 \$	311 \$	326 \$	343 \$	360 \$	378 \$	397 \$	417 \$	437
100% 0% 0% 023001 Retirement 0% 100% 0% 039052 Prof/Serv-Capital Outlay		\$ 6,759 S 5 70 S	7,618 5	1,647 \$	1,802 \$	1,644 5	5	1,712 \$	1,798 5	1,887 5	1,982 \$	2,081 \$	2,185 \$	2,294 \$	2,409 \$	2,529 \$	2,656
0% 100% 0% 039052 Prof/Serv-Capital Outlay	MCI	\$ 672	- \$	- \$. \$	245	5	- \$	- 5	- \$	- \$	\$	- \$	- 5	- 5	- 5	
0% 100% 0% 039055 Prof/Serv-Contract-Billab 0% 100% 0% 068008 Materials-Stock	MCI	\$	- \$	- \$	- 5	2	\$	- \$ - \$	- \$ - \$	- \$	- \$	- \$ - \$	- S	- \$	- 5	- \$ - \$	19
0% 100% 0% 068009 Billable-Stock Material		\$	- 5	- \$	- \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- S	- \$	
0% 100% 0% 068013 Material-Billable	MCI	5	7,857 \$	- 5	616 S		\$	- \$ 10,000 \$	- \$	- 5	. 5	- S 11,431 S	- \$	- 5	- S	- \$	
0% 100% 0% 068016 Materials 0% 100% 0% 074000 Machinery And Equipment	CCI	5	9,642 S	5,000 \$	291 S - 5	1,178 \$ 15,602 \$	10,000 \$ 5,000 \$	5,000 \$	10,340 S - \$	10,692 S - S	11,055 \$	- \$	11,820 S - \$	12,221 S - S	12,637 S - S	- \$	13,511
Total Collection Laterals - Portsmouth		\$ 91,072	118,992 \$	36,892 \$	23,090 \$	38,529 \$	37,649 \$	36,498 \$	32,913 \$	34,393 \$	35,942 \$	37,562 \$	39,257 \$	41,031 \$	42,887 \$	44,829 \$	46,861
ACCT. # Collection Laterals - Pease	No.		2.707 6		10 6	4027 6	20 6	37 6	20 6	41 6	42.6	45 6	47 6	FO. 6	£2 €		67
100% 0% 0% 011001 Regular Salaries 0% 100% 0% 011056 Capital Outlay-Labor		5 2,364	- 5	- \$	40 S	4,027 5	39 S S	37 S	39 S	41 5	43 S	45 S	47 S	50 S	52 S - S	- \$	57
100% 0% 0% 014041 Overtime 100% 0% 0% 022001 Social Security		S 138 S	121 \$ 167 \$	- \$ - \$	2 \$	14 \$	289 \$ 20 \$	295 \$ 20 \$	310 S 21 S	325 \$ 22 \$	341 S 23 S	359 S 24 S	377 \$ 26 \$	395 \$ 27 \$	415 S 28 S		458 31
100% 0% 0% 022501 Medicare	Pers	5 32 5	39 \$	- 5	1	5	5 \$	5 \$	5 \$	6 \$	6 \$	6 \$	6 5	7 5	7 \$	7 \$	8
100% 0% 0% 023001 Retirement		S 207 S	249 5	- 5	4	\$	29 \$	29 \$	30 \$	32 \$	34 \$	35 \$	37 \$	39 \$	41 \$	43 \$	45
0% 100% 0% 068008 Materials-Stock 0% 100% 0% 068016 Materials	CCI	5	. 5	- 5		ş	600 \$	600 \$	620 \$	641 \$	663 \$	686 \$	709 \$	733 \$	758 \$	784 S	811
Total Collection Laterals - Pease		\$ 2,742	3,282 \$	~ \$	47 \$	4,041 \$	982 \$	986 \$	1,026 \$	1,067 \$	1,110 \$	1,155 \$	1,202 \$	1,251 \$	1,301 \$	1,354 \$	1,409
TOTAL Sewer O&M EXPENSES		\$4,592,001	\$4,711,018	\$4,509,821	\$4,804,230	\$5,481,825	\$6,517,565	\$6,784,329 4.09%	\$6,783,558 -0.01%	\$7,046,563	\$8,717,675	\$8,898,360	\$9,103,533	\$9,554,291	\$9,966,796	\$10,482,282	\$10,928,307
Expense by Category					***************************************							2.0000000000000000000000000000000000000					
Salaries Part-time Salaries		\$ 983,433 5 \$ 2,510				1,226,690	\$1,189,726 \$14,518	\$1,406,209 \$14,647	\$1,476,246 \$15,379	\$1,549,777 \$16,148	\$1,626,975 \$ \$16,956 \$	1,708,024 \$ 17,804 \$		1,882,454 \$ 19,628 \$	1,976,248 \$ 20,610 \$		2,178,109
Overtime		\$ 77,125	106,143 \$	69,136 \$	52,207 \$	54,420	\$114,693	\$109,563	\$115,041	\$120,793	\$126,833 \$	133,175 \$	139,833 \$	146,825 \$	154,166 \$	161,874 \$	169,968
Longevity Health Insurance		\$ 5,238 \$ \$ 239,464 \$			7,545 \$ 291,355 \$	7,578 360,411	\$7,440 \$368,525	\$9,114	\$9,570 \$422,400	\$10,048 \$443,520	\$10,551 \$ \$465,696 \$	11,078 \$ 488,981 \$	11,632 5 513,430 5	12,214 \$ 539,102 \$	12,824 \$ 566,057 \$		14,139 624,078
Dental insurance		\$ 20,050	22,792 \$	22,456 \$	23,536 \$	28,704	\$24,951	\$27,241	\$28,603	\$30,033	\$31,535 \$	33,112 \$	34,767 \$	36,506 \$	38,331 \$	40,247 \$	42,260
Insurance Reimbursement Leave at Termination		\$ 10,044 5 \$ 52,570			11,243 \$ 51,847 \$	12,338 36,063	\$13,845 \$30,000	\$11,568 \$30,000	\$12,146 \$31,500	\$12,754	\$13,391 \$ \$34,729 \$	14,061 \$ 36,465 \$	14,764 S 38,288 S	15,502 \$ 40,203 \$	16,277 \$ 42,213 \$		17,946 46,540
Worker's Compensation		\$ 13,654	21,602 \$	13,604 \$	15,763 \$	18,306	\$15,409	\$17,665	\$18,548	\$19,476	\$20,449 \$	21,472 \$	22,546 \$	23,673 \$	24,856 S	26,099 \$	27,404
Other Fringe Benefits		\$ 196,553					\$225,693	\$300,610	\$315,641	\$331,423	\$347,994 \$	365,393 \$					
Collective Bargaining Contingency Contractual Obligations		\$ 1,600,640	1,770,856 \$	1,738,427 \$	1,842,055 \$	1,960,325	\$79,254 \$2,084,054	\$0 \$2,328,903	\$2,445,075	\$2,567,047	\$0 \$ \$2,695,108 \$	2,829,564 \$	2,970,734 \$	3,118,952 \$	3,274,571 \$	3,437,961 \$	3,609,510
Chemicals		5 662,586	819,301 \$	638,950 \$	590,499 \$	726,904	\$831,000	\$906,891	\$935,005	\$963,990	\$993,873 \$	1,024,684 \$	1,056.449 \$	1,089,199 \$	1,122,964 \$	1,157,776 \$	1,193,667
Repairs & Maintenance		\$ 481,314					\$450,145 22 of 77	\$462,645	\$476,987	\$491,774	\$507,019 \$	522,736 \$					
						Prepared By. Mun	cipal and Financial S	ervices Group									
							185										

City of Portsmouth -

I Sewer Financial Model

Schedule 2B - Sewer O&M Expenses

A F V

Utilities
Administrative Overhead
Sludge/Grit Removal
Ford Contracted Services
Permits Expensey/Legal Fees
Interest on Debet
Depreciation
Equipment
Stock Material
Other Operating
Additional O.K.M. for PI Upgrade

Administrative Costs (A) Fixed Costs (F) Variable Costs (V)

Escalation Factor	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023
\$	638,946 5	650,492 \$	647,207 \$	703,114 \$	689,633	\$710,200	\$831,108	\$883,624	\$939,670	\$999,492 S	1,063,350 \$	1.131.525 \$	1,204,316 \$	1,282,044 \$	1,365,051 \$	Projected
\$	445,646 \$	450,444 \$	457,093 \$	457,093 S	472,278	\$481,670	\$510,534	\$526,361	\$542,678	\$559,501 \$	576,845 \$	594,727 S	613,164 5			1,453,709
S	316,443 \$	279,522 \$	218,223 \$	264,764 \$	256,637	\$340,000	\$327,500	\$337,653	\$348,120	\$358,911 \$	370,038 \$			632,172 \$	651,769 S	671,974
\$	146,730 \$	97,362 S	171,792 \$	161,319 \$	206,949	\$574,592	\$508,959	\$524,737	\$541,004	\$557,775 \$		381,509 \$	393,336 \$	405,529 \$	418,100 \$	431,06.
S	- Ś	16,294 S	16,294 \$	250,326 \$	572.080	\$237,000	\$90,000	\$92,790			575,066 \$	592,893 \$	611,272 \$	630,222 \$	649,759 \$	569,90
Ś		. 6	- 6	£30,5£0 \$	372,000	3237,000			\$95,666	\$98,632 \$	101,690 \$	104,842 \$	108,092 \$	111,443 \$	114,898 \$	118,460
Š		·	· ·			30	\$0	\$0	50	\$0 S	- S	- \$	- \$	- 5	- S	
s s	58,160 \$	37.019 S	71.874 \$	30.374 S		50	SO	\$0	\$0	\$0 S	- S	- 5	- 5	- \$	- 5	4
3					46,737	\$205,300	\$216,300	\$0	\$0	\$0 S	- \$	- \$	- 5	- S	- S	<i>i</i>
9	8,968 \$	43,883 S	66,607 \$	15,556 \$	7,391	\$45,850	\$53,850	\$55,681	\$57,574	\$59,532 \$	61,556 \$	63,649 S	65,813 \$	68,050 \$	70,364 S	72,756
5	232,568 \$	217,109 \$	203,323 \$	239,024 \$	313,381	\$557,754	\$547,639	\$505,648	\$499,041	\$887,832 \$	702,032 \$	521,652 \$	566,706 \$	552,207 \$	518,169 S	590,855
\$	- 5	- 5	- 5	- S		\$0	\$0	\$0	50	\$1,000,000 \$	1,070,800 \$	1,146,613 \$	1,227,793 \$	1,314,721 \$	1,407,803 S	1,507,475
s	2,991,361 \$	2,940,163 \$	2,771,394 \$	2,962,176 \$	3,521,500	\$4,433,511	\$4,455,426	\$4,338,484	\$4,479,517	\$6,022,567 \$	6,068,795 \$	6,132,799 \$	6,435,339 \$	6,692,225 \$	7,044,321 \$	7,318,796
\$	1,587,886 \$	1,757,869 \$	1,724,964 \$	1,828,319 \$	1,946,384 \$	1,990,413 S	2,314,516 \$	2,430,242 \$	2,551,754 \$	2,679,342 \$	2.813.309 \$	2,953,974 S	3.101.673 5	2.200 100 0		
\$	2,152,576 \$	2,134,392 \$	2,018,207 \$	2,119,328 \$	2,728,227 \$	3,569,552 \$	3,475,505 \$	3,301,248 5	3,381,283 S	4,859,401 \$	4,836,499 S			3,256,756 S	3,419,594 \$	3,590,574
s	851,539 \$	818,757 \$	766,650 \$	856,583 \$	807,213 \$	957,600 \$	994,308 \$	1,052,069 \$	1,113,527 \$	1,178,932 5	1,248,552 \$	4,826,887 \$ 1,322,672 \$	5,051,021 \$ 1,401,597 \$	5,224,387 \$ 1,485,653 \$	5,487,498 \$ 1,575,190 \$	5,667,151 1,670,581

Source: Historical Budgets with Actuals xlsx

REMOVED LINE ITEMS

Schedule 3 - Operating Reserve Contribution Calculations

Operating & Maintenance Reserve		Water Fund		Sewer Fund																	
Contribute to Reserve?		YES		YES																	
Maximum Annual Contribution		\$100,000		\$100,000	Į.																
Water Fund		FY 2013	Q.P.	FY 2014		FY 2015		FY 2016		FY 2017	FY 2018	88	FY 2019	3	FY 2020		FY 2021		FY 2022	4	FY 2023
O&M Expenses	\$	4,598,664	\$	4,767,674	\$	4,869,270	\$	5,074,106	\$	5,267,651	\$ 5,494,402	\$	5,731,882	\$	5,986,892	\$	6,247,515	\$	6,520,616	\$	6,806,842
Target Balance (90 days)	\$	1,133,917	\$	1,175,591	\$	1,200,642	\$	1,251,149	\$	1,298,873	\$ 1,354,784	\$	1,413,341	\$	1,476,220	\$	1,540,483	\$	1,607,823	\$	1,678,399
Begin Year Cash Balance	\$	3,702,686	\$	3,472,714	\$	2,562,864	\$	2,884,372	\$	2,430,832	\$ 2,336,510	\$	2,991,489	\$	3,730,765	\$	4,553,994	\$	5,362,531	\$	6,162,237
Optimal Reserve Contribution	\$	-	\$	-	\$	2	\$		\$	· ·	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Water O&M Reserve Contribution	\$		\$	-	\$	-	\$	-	\$	3#1	\$. 	\$		\$		\$		\$	-	\$	9
Sewer Fund		FY 2013	5/1	FY 2014	54	FY 2015	¥.	FY 2016	60	FY 2017	FY 2018		FY 2019	Nie	FY 2020	al s	FY 2021	<u>u</u>	FY 2022		FY 2023
O&M Expenses	\$	6,517,565	\$	6,784,329	\$	6,783,558	\$	7,046,563	\$	8,717,675	\$ 8,898,360	\$	9,103,533	\$	9,554,291	\$	9,966,796	\$	10,482,282	\$	10,928,307
Target Balance (90 days)	\$	1,607,071	\$	1,672,848	\$	1,672,658	\$	1,737,509	\$	2,149,564	\$ 2,194,116	\$	2,244,707	\$	2,355,853	\$	2,457,566	-	2,584,672		2,694,651
Begin Year Cash Balance	\$	6,575,317	\$	6,311,969	\$	8,146,795	\$	10,086,091	\$	10,607,876	\$ 9,151,764	\$	8,289,911	\$	8,034,188	\$	8,553,414	\$	9,508,919	\$	10,348,211
O&M Reserve Contribution	\$		\$	(#)	\$	-	\$	-	\$) -	\$ 9.00	\$	· - :	\$		\$		\$	•	\$	•
	_		-		-				_			*		ė		ć		ć		ć	

City of Portsmouth - W

wer Financial Model

Schedule 4A - Existing Water Debt Service

Water Fund	Interest Rate	Date Issued P/I	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Bellamy Reservoir, Raw Water	0.90%	10/01/10 Principal			45,597	49,935	47,189	42,801	33,521		The state of the s				-		-									
		Interest			7,334	1,812	1,278	770	300																	
Jpgrade Motor Control Center	3.98%	05/15/02 Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000										
		Interest	8,350	7,754	7,157	6,561	5,964	5,368	4,772	4,175	3,579	2,982	2,386	1,790	1,193	597										
Corrosion Control Program	3.80%	05/15/02 Principal	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400										
		Interest	7,661	7,114	6,567	6,020	5,472	4,925	4,378	3,831	3,284	2,736	2,189	1.642	1.095	548										
Constitution Avenue	3.70%	11/01/02 Principal	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000									
		Interest	133,344	124,455	115,565	106,676	97,786	88,896	80,007	71,117	62,228	53,338	44,448	35.559	26.669	17,780	8,890									
Spinney Tank	3.73%	12/01/02 Principal	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128	58,128									
		Interest	32,506	30,339	28,172	26,005	23,838	21,671	19,504	17,337	15,170	13,003	10,836	8,669	6,502	4,335	2,168									
Madbury Treatment Plant-Design	2.49%	06/01/08 Principal	58,128	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100.000	100,000				
		Interest	32,506	73,242	62,784	59,296	55,808	52,320	48,832	45,344	41,856	38,368	34,880	31,392	27,904	24,416	20.928	17,440	13,952	11,064	6,976	3,488				
Madbury Treatment Plant	3.94%	01/15/09 Principal			845,000	845,000	845,000	845,000	845,000	845,000	845,000	845,000	840,000	840,000	840,000	840,000	840,000	840,000	840,000	840,000	840,000	840,000	840,000			
		Interest		404,746	693,850	668,500	626,250	584,000	541,750	499,500	457,250	415,000	372,750	330,750	301,350	271,950	240,450	208,950	175,350	141,750	107,100	71,400	35,700			
Drinking Water SRF Loan	0.72%	12/26/12 Principal					250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250.000	250,000
		Interest					197,622	129,200	122,400	115,600	108,800	102,000	95,200	88,400	81,600	74,800	68,000	61,200	54,400	47,600	40,800	34,000	27,200	20,400		6,800
Total Water Fr	nd Issued Debt P	rincipal Due	385,656	427 528	1.318.125	1 322 463	1.569.717	\$1,565,329	\$1,556,049	\$1,522,528	\$1,522,528	\$1,522,528	1.517.528	1.517.528	1 517 510	1.517.516	1 400 170	1.190.000	1 100 000	1 100 000	1.100.000				******	*****
Total Water F	und Issued Debt	nterest Due	214,367	647.650	921,429	874.870	1.014.018	\$887,150	5821.943	\$756.904	\$692,167	5627,427	562,689	498.202	446.313	394.426	1,488,128	287.590	1,190,000	1,190,000	1,190,000	1,190,000	1,090,000	250,000		250,000
	otal Water Fund-	Issued Debt	600,023	1.075,178	2.239.555	2,197,333	2,583,735	2,452,479	2,377,992	2,279,432	2,214,695	2,149,955	2.080.217	2,015,730	440,513	334,420	1.828.564	1,477,590	243,702	1.390.414	1.344.876	1,298,888	1,152,900	20,400		6,80

City of Portsmouth - Water and Sewer Financial Model

Schedule 4B - Existing Sewer Debt Service

Sewer Fund	Interest Rate I	late Issued P/I	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
elt Press	6.80%	08/01/89 Principal	30,000	30,000																					111	
		Interest	3,060	1,020																						
Peirce Island WWTP Improvement	7.00%	12/01/92 Principal	975,000	975,000	975,000	975,000																				
		Interest	263,250	197,438	131,625	65,813																				
tormwater Facilities Loan	1.09%	12/01/08 Principal	146,840	146,840	146,840	146,840	145,840																			
		Interest	18,746	6,402	4,802	3,201	1,601																			
Pease WWTP	4.46%	12/21/00 Principal	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450	321,450												
		Interest	172,195	157,845	143,496	129,146	114,797	100,447	86,098	71,748	57,399	43,049	28,700	14,350												
ewer Projects Phase 1	3.98%	06/11/02 Principal	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,558	246,568	246,568	246,568	246,568	246.568	246,568										
***************************************		Interest	137,250	127,447	117,643	107,839	98,038	88,232	78,429	68,625	58,822	49,018	39,215	29,411	19,608	9,804										
ewer Projects Phase 2	3.69%	05/04/05 Principal	444,905	444.905	444,905	444.905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905	444,905							
The state of the s		Interest	278,938	262,530	246,122	229,714	213,305	196,897	180,489	164,081	147,673	131,265	114,857	98,449	82.041	65,632	49.224	32,816	16,408							
ewer Projects Phase 3	3.49%	12/01/08 Principal	275,407	275.407	275,407	275,407	275,407	275.407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407	275,407				
		Interest	271,041	182,518	172,911	163,305	153,699	144,093	134,487	124,880	115,274	105,668	96,062	86,456	76,850	67,243	57,637	48,031	38,425	28,819	19,212	9,606				
ower Court Street Loan	3.49%	12/01/08 Principal	34,428	34.428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428	34,428				
		Interest	26,760	22,816	21,615	20,415	19,214	18,013	16,812	15,611	14,410	13,209	12,009	10,808	9,607	8,406	7,205	6,004	4,803	3,603	2,402	1,201				
Ive Line Pump Station Upgrades	2.95%	01/01/11 Principal			53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486	53,486		
		Interest			33,522	29,999	28,420	26,841	25,262	23,683	22,105	20,526	18,947	17,368	15,789	14,210	12,631	11,052	9,473	7,894	6,316	4,737	3,158	1,579		
01 Facilities Plan Updates	2.95%	01/01/11 Principal			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
	.=,,=,,=	Interest			25,538	28,044	26,568	25,092	23,616	22,140	20,664	19,188	17,712	16.236	14,760	13,284	11.808	10,332	8.856	7.380	5,904	4.428	2,952	1.476		
TCP Bartlett St. Area Sewer Ext	3.10%	12/16/11 Principal				264.512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264.512	264,512	264.512	
TO DESCRIPTION OF THE SERVICE CAN	3.4070	Interest				159,716	155,998	147,788	139,578	131,367	123,157	114,946	106,736	98,525	90.315	82,104	73.894	65,684	57,473	49.263	41,052	32.842	24,631	16.421	8,210	
I.I.W.W.T.P. Prel. Eng and LTCP Imp	2.85%	12/14/11 Principal				3000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
and the control of th	2.05.0	Interest				50,535	107,438	103,688	98,438	91,688	84,188	78,188	74,438	69,938	63,188	55,688	49.688	45,188	40,588	35,438	30,000	25,031	19,875	14,625	9.000	3,000
SES - State Street	1,94%	09/12/12 Principal				30,333	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	150,043	43,000	43,100	40,000	33,436	30,000	25,051	15,073	14,023	2,000	3,000
July State Street	*15-4-4	Interest					87,090	26.198	23,287	20.376	17,465	14,554	11,643	8,733	5,822	2,911										
TCP Contract #38 and Cass St Area	3,13%	03/19/12 Principal					400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400.000	400,000	400,000	400.000	400,000	400,000	400.000	400.000	400.000	400,000
TOP CONTRACT HISB AND CASS ST ALEA	3.13/4	Interest					209,981	246.500	234,500	218.500	202,500	186.500	170,500	154.500	138,500	122,500	106,500	94,500	86,000		66,000	54,000	42,000	30,000	18.000	
		interest					205,981	240,300	434,300	240,500	202,500	190,500	170,500	134,500	150,500	142,500	100,500	24,500	00,000	76,750	00(1,66	54,000	42,000	30,000	15,000	6,000
Total Sewer Fun	d Issued Deht P	rincipal Due	2,474,599	2.474.599	2.548.084	2.812.596	2,537,639	\$2,390,799	52,390,799	\$2,390,799	\$2,390,799	\$2,390,799	2.390.799	2 390 799	2 069 349	2 069 349	1.672.738	1 672 738	1 672 738	1.277.832	1.227.832	1,227,832	917,997	917,998	814.512	550,000
	nd Issued Debt I		1,171,240	958.016	897,274	987.726	1,216,149	51,123,788	\$1,040,995	5952.700	\$863,656	\$776.111	690.818	604.772	516 478	441.783	368.587	313,607	262,126	209.146	170.886	131.845	92.616	64.101	35.210	9,000
	tal Sewer Fund-		3,645,838	3,432,614	3.445.359	3.800.322	3.753.788	3.514.588	3,431,794	3.343.499	3.254.455	3.166.910	3.081.617	2.995.571	2.585.827	2 511 131	2 041 325	1.986.345	,160	207,140	2,0,000	1.359.677	WZ,010	04,101	Mark IV	3,000

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City of Portsmouti

.r and Sewer Financial Model

Schedule 5A - Water Capital Improvement Plan

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

Water Projects	Cash	Bond	Associated Bond	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Annual Water Line Replacement	100%	0%	100% Cash	\$1,800,000	\$500,000	\$500,000	\$500,000								
Stage Two Disinfection By - Product Rule	100%	0%	100% Cash	\$50,000	\$424,000	\$500,000	\$500,000								
Maplewood Ave Waterline Replacement	0%	100%	Bond W1		\$3,300,000										
Osprey Landing Water Tank Replacement	100%	0%	100% Cash	\$100,000											
Hobbs Hill Landing Water Tank Replacement	0%	100%	Bond W3		\$2,800,000										
Well Stations Improvements	100%	0%	100% Cash	\$100,000	\$150,000	\$150,000									
New Castle Water Line Improvements	100%	0%	100% Cash	\$40,000											
New Castle Water Line Improvements	0%	100%	Bond W2		\$3,000,000										
Water System Pressure and Storage Improvements	100%	0%	100% Cash	\$50,000											
Water System Pressure and Storage Improvements	0%	100%	Bond W4		\$500,000										
Water System Pressure and Storage Improvements	0%	100%	Bond W5			\$500,000									
Water System Pressure and Storage Improvements	0%	100%	Bond W6				\$500,000								
Rolling Stock	100%	0%	100% Cash	\$190,000	\$35,000	\$189,000	\$55,000								
Budgeted Future Capital Projects	25%	75%	Bond W7					\$1,500,000							
Budgeted Future Capital Projects	25%	75%	Bond W8					\$	1,500,000						
Budgeted Future Capital Projects	25%	75%	Bond W9						\$	1,500,000					
Budgeted Future Capital Projects	25%	75%	Bond W10							\$	1,500,000				
Budgeted Future Capital Projects	25%	75%	100% Cash								\$	1,500,000			
Budgeted Future Capital Projects	25%	75%	100% Cash									\$	1,500,000	- Parameter contractor	
Budgeted Future Capital Projects	25%	75%	100% Cash										\$	1,500,000	
Budgeted Future Capital Projects	25%	75%	100% Cash											\$	1,500,000
	100%	0%	100% Cash												
	100%	0%	100% Cash												¥2.352.55
Total Capital Water Projects				\$2,330,000	\$10,709,000	\$1,839,000	\$1,555,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
	Total Cash Funded			\$ 2,330,000 \$	1,109,000	\$ 1,339,000 \$	1,055,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000
	Total Bond Funded			\$ - \$	9,600,000	\$ 500,000 \$	500,000 \$	1,125,000 \$	1,125,000 \$	1,125,000 \$	1,125,000 \$	1,125,000 \$	1,125,000 \$	1,125,000 \$	1,125,000

Schedule 5B - Sewer Capital Improvement Plan

Bond Summary	Bond 51	Bond S2	Œ.	Bond 53	Ŋ	Bond S4	Bond S5	200	Bond 56	9	Bond S7	Bond S8	Bond S9	Bond S10
Total Bond Amount	\$ 6,000,000	\$ 4,500,000	\$	2,500,000	\$	40,000,000	\$ 20,000,000	\$	500,000					\$ 1,125,000

Sewer Projects	Cash	Bond	Associated Bond	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Fleet Street Utilities Upgrade	100%	0%	100% Cash	\$80,000	-		10			No. of Concession, Name of Street, or other Persons, Name of Street, or ot				Service Control of the Control of th	
Fleet Street Utilities Upgrade	0%	100%	Bond S6		\$500,000										
P.I.W.W.T.P. Upgrades	0%	100%	Bond S3	\$2,500,000											
P.I.W.W.T.P. Upgrades	0%	100%	Bond S4		\$40,000,000										
P.I.W.W.T.P. Upgrades	0%	100%	Bond S5			\$20,000,000									
Pease Wastewater Treatment Plant Upgrades	0%	100%	Bond S7	\$3,500,000											
Annual Sewer Line Replacement	100%	0%	100% Cash	\$750,000	\$500,000	\$500,000	\$500,000	\$500,000 \$	500,000						
Maplewood Ave. Sewer Line	100%	0%	100% Cash		\$500,000			******	300,000						
afayette Rd Pumping Station Upgrade	100%	0%	100% Cash	\$50,000											
afayette Rd Pumping Station Upgrade	0%	100%	Bond S8		\$500,000										
Mechanic St. Pumping Station Upgrade	0%	100%	Bond S9		\$500,000	\$5,000,000									
Rolling Stock	100%	0%	100% Cash	\$56,000	\$135,000	\$130,000		\$135,000							
TCP Contract #3A	0%	100%	Bond S1	\$6,000,000		4.00/100		\$155,000							
TCP Contract #3C	0%	100%	Bond 52	\$4,500,000											
Budgeted Future Capital Projects	25%	75%	Bond S10	7.0000000000000000000000000000000000000						\$ 1,500,000					
Budgeted Future Capital Projects	25%	75%	100% Cash							\$ 1,500,000	1,500,000				
Budgeted Future Capital Projects	25%	75%	100% Cash							3	1,300,000	1 500 000			
Budgeted Future Capital Projects	50%	50%	100% Cash								\$	1,500,000			
Budgeted Future Capital Projects	50%	50%	100% Cash									>	1,500,000		
Budgeted Future Capital Projects	100%	0%	100% Cash										\$	1,500,000	
Budgeted Future Capital Projects	100%	0%	100% Cash											\$	1,500,000
	100%	0%	100% Cash												
	100%	0%	100% Cash												
	100%	0%	100% Cash												
	100%	0%	100% Cash												
otal Capital Sewer Projects				\$17,436,000	\$42,635,000	\$25,630,000	\$500,000	\$635,000	\$500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,00
		Total Cash Funded		\$ 936,000 \$	1,135,000	630,000 \$	500,000	\$ 635,000 \$	500,000	\$ 375,000 \$	375,000 \$	375,000 \$	750,000 \$	750,000 \$	1,500,000
		Total Bond Funded		\$ 16,500,000 \$	41.500.000	25.000.000 \$		s - s		\$ 1,125,000 \$	1,125,000 S	1,125,000 \$	750.000 \$	750,000 S	2,500,000

Schedule 6A - Projected Water Debt Service Payments

Fotal Bond Funded Amount	Bond W1 \$3,300,00	Bond W2 00 \$3,000,000	\$2,800,000	Bond W4 \$500,000	Bond W5 \$500,000	Bond W6 \$500,000	Bond W7 \$1,125,000	\$1,125,000	Bond W9 \$1,125,000	Bond W10 \$1,125,000		
E COMMISSION FOR THE REAL PROPERTY.	- 11 0		Hobbs Hill	Water System	Water System	Water System	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000		
		e New Castle Water	Landing Water	Pressure and	Pressure and	Pressure and	Budgeted Future	Budgeted Future	Budgeted Future	Budgeted Future		
ssociated Project	Waterline	Line	Tank	Storage	Storage	Storage	Capital Projects	Capital Projects	Capital Projects	Capital Projects		
	Replacement	Improvements	Replacement	Improvements	Improvements	Improvements		,	- aprilation of the control of the c	- dapital i rojacto		
ear of Issue Interest Payment	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES		
ear of Issue	FY 2015	FY 2015	FY 2015	FY 2015	FY 2016	FY 2017	FY 2019	FY 2020	FY 2021	FY 2022		
nterest Rate on Borrowings	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%		
Pebt Maturity	20	20	20	20	20	20	20	20	20	20		
Debt Admin. Expense (% of Principal)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%		
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Nater Projected Debt Payments	\$ -		\$ 180,000								1,158,125 \$	1,129,81
ayment Schedule	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Bond W1 Payment Number		- New Control of Control	0	1	2	3	4	5	6	7	8	9
Principal	\$ -	\$ -	\$ -	\$ 165,000		\$ 165,000		\$ 165,000	\$ 165,000	\$ 165,000 \$	165,000 \$	165,00
Interest	\$ -	\$ -		\$ 120,656							77,344 \$	71,15
Total Bond Payment	\$ -	\$.	\$ 61,875								242,344 \$	236,15
No.	27											
Outstanding Principal	\$ -	\$ -	\$ 3,300,000	\$ 3,300,000	\$ 3,135,000	\$ 2,970,000	\$ 2,805,000	\$ 2,640,000	\$ 2,475,000	\$ 2,310,000 \$	2,145,000 \$	1,980,00
Bond W2 Payment Number		9578	0	1	2	3	4	5	6	7	8	9
Principal	\$ -	\$	\$	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000 \$	150,000 \$	150,00
Interest	\$ -	\$ -	\$ 56,250		\$ 104,063		\$ 92,813	\$ 87,188	\$ 81,563	\$ 75,938 \$	70,313 \$	64,68
Total Bond Payment	\$	\$	\$ 56,250	\$ 259,688	\$ 254,063	\$ 248,438	\$ 242,813	\$ 237,188	\$ 231,563	\$ 225,938 \$	220,313 \$	214,68
Outstanding Principal	s .	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 2,850,000	\$ 2,700,000	\$ 2,550,000	\$ 2,400,000	\$ 2,250,000	\$ 2,100,000 \$	1,950,000 \$	1,800,00
Bond W3 Payment Number					2		2			_	~	
Principal	\$ -	\$ -	\$ -	\$ 140,000	2	3	4	5	6	7	8	9
Interest	\$ -	\$ -		\$ 140,000 \$ 102,375							140,000 \$	140,00
Total Bond Payment	\$ -	\$ -	\$ 52,500								65,625 \$ 205,625 \$	60,37 200,37
Outstanding Principal	\$ -	ś -	\$ 2,800,000	\$ 2,800,000	\$ 2,660,000							
outstanding (melpai			\$ 2,800,000	2,800,000	2,000,000	\$ 2,320,000	\$ 2,380,000	\$ 2,240,000	\$ 2,100,000	\$ 1,960,000 \$	1,820,000 \$	1,680,00
Bond W4 Payment Number			0	1	2	3	4	5	6	7	8	9
Principal	\$ -	\$		\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000 \$	25,000 \$	25,00
Interest	\$.	\$									11,719 \$	10,78
Total Bond Payment	\$ -	\$	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594	\$ 37,656 5	36,719 \$	35,78
Outstanding Principal	\$ -	\$.	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000 \$	325,000 \$	300,00
B 10011111 B 10010111111111111111111111										AND		47
Bond W5 Payment Number	120		2	0	1	2	3	4	5	6	7	8
Principal	\$ -			\$ -	\$ 25,000						25,000 \$	25,00
Interest Total Bond Payment	\$ -	\$ - \$ -	\$ -	\$ 9,375		\$ 17,344					12,656 \$	11,71
Total Bond Payment	\$ -	\$ -	\$ -	\$ 9,375	\$ 43,281	\$ 42,344	\$ 41,406	\$ 40,469	\$ 39,531	\$ 38,594 \$	37,656 \$	36,71
Outstanding Principal	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000 \$	350,000 \$	325,00
Bond W6 Payment Number					0	1	2	3	4	Ğ.	6	7
Principal	\$ -	\$ -	5	\$ -	\$ -	\$ 25,000	\$ 25,000		\$ 25.000	\$ 25,000 \$	25,000 \$	25,00
Interest	\$ -	5 -	\$ -	\$							13,594 \$	12,65
Total Bond Payment	\$ -	\$ -	\$ -	\$	\$ 9,375						38,594 \$	37,65
Outstanding Principal	\$.	\$	\$ -	\$	\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000 \$	375,000 \$	350,00
Pand W7 Pannah M		1921				- North American Market Market	- Name and the County of the C	- ALTON HOUSE		NATURAL DESCRIPTION OF STREET		
Bond W7 Payment Number							0	1	2	3	4	5
Principal Interest	\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ -		\$ -	\$ 56,250		\$ 56,250 \$	56,250 \$	56,25
Total Bond Payment	\$ -	\$ -	÷ -	7			\$ 21,094				34,805 \$	32,69
				\$ -	\$ -	\$ -	\$ 21,094	\$ 97,383	\$ 95,273	\$ 93,164 \$	91,055 \$	88,94
Outstanding Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 1,125,000	\$ 1,125,000	\$ 1,068,750	\$ 1,012,500 \$	956,250 \$	900,00
Bond W8 Payment Number		THE PERSON NAMED IN	4 3 183		SERVING NO	Constitution		0	1	2	3	4
	S -		\$ -			A	\$	A	0 00000	DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED	THE RESERVE A	20.00
Principal Interest	-	\$ -	7	\$	\$	\$	\$	\$ 21,094	\$ 56,250 \$ 41,133	\$ 56,250 \$ \$ 39,023 \$	56,250 \$ 36,914 \$	56,25 34,80

29 of 77 Prepared By: Municipal and Financial Services Group 2013 Model

Schedule 6A - Projected Water Debt Service Payments

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

		FY 2013	13/10	FY 2	2014	SECTION SECTION	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	W.	FY 2020		FY 2021	W.C	FY 2022	FY 2023	FY 2024
Water Projected Debt Payments	\$		*	\$	-	\$	180,000	\$	840,375	\$	865,656	\$	880,625	\$	881,844	\$	959,352	\$	1,034,750	\$	1,108,039 \$	1,158,125 \$	1,129,81
Total Bond Payment	\$	1	B - 5	\$		\$		\$	O TOP A	5	200	5	-	\$		5	21,094	\$	97,383	\$	95,273 \$	93,164 \$	91,05
Outstanding Principal	\$		4	\$	3181	\$		5		\$		\$		\$	Barre . In	\$	1,125,000	\$	1,125,000	\$	1,068,750 \$	1,012,500 \$	956,25
Bond W9 Payment Number																			0		1	2	3
Principal	\$			\$	-	\$	*	\$		\$		\$		\$		\$		\$		\$	56,250 \$	56,250 \$	56,25
Interest	\$		-	\$		\$	3.00	\$		\$	-	\$	-	\$		\$	78.1	\$	21,094	\$	41,133 \$	39,023 \$	36,91
Total Bond Payment	\$		*	\$.5	\$	*	\$	-	\$	0,50	\$		\$		\$		\$	21,094	\$	97,383 \$	95,273 \$	93,16
Outstanding Principal	\$		-	\$		\$		\$		\$		\$	-	\$		\$	*	\$	1,125,000	\$	1,125,000 \$	1,068,750 \$	1,012,50
Bond W10 Payment Number	K 345	4500	11.77	- V	100	File	100000	100	- 15-65-7	10.50	100000		I a Jake			600	32 10 -	51	13100	160	0	1	2
Principal	5		-	\$		\$		\$	we well who	\$	-	\$	-	5	CANDED FOR	\$	THE DE	5		\$	- \$	56,250 \$	56,25
Interest	\$		-	\$	- Y	5		\$		5	350	\$		\$		\$		\$		\$	21,094 \$	41,133 \$	39,00
Total Bond Payment	\$	W W.	-	\$	-	\$		5	3 1 1 1 2 3	5	THE WAY	\$		\$	10000	\$		\$		5	21,094 \$	97,383 \$	95,2
Outstanding Principal			-	\$		\$		\$		\$		\$		\$	The same	\$		\$		\$	1,125,000 \$	1,125,000 \$	1,068,75

Schedule 6B - Projected Sewer Debt Service Payments

		nd S1	Bond 52	Bond S3	Bond S4	Bond S5	Bond S6	Bond S7	Bond S8	Bond S9	Bond S10		
otal Bond Funded Amount	13	\$6,000,000	\$4,500,000	\$2,500,000	\$ 40,000,000	\$ 20,000,000	\$ 500,000	\$ 3,500,000	\$ 500,000	\$ 5,500,000			
	LTCD	Contract	LTCP Contract	P.I.W.W.T.P.		0.1111117.0	F1	Pease Wastewater	Lafayette Rd	Mechanic St.			
ssociated Project		#3A	#3C	Upgrades	P.I.W.W.T.P. Upgrades	P.I.W.W.T.P. Upgrades	Fleet Street Utilities Upgrade	Treatment Plant Upgrades	Pumping Station Upgrade	Pumping Station Upgrade	Budgeted Future Capital Projects		
ear of Issue Interest Payment		NO	NO	YES	YES	YES	YES	YES	YES	YES	YES		
'ear of Issue	FY	2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2015	FY 2014	FY 2015	FY 2018	FY 2023		
nterest Rate on Borrowings		.35%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%		
Debt Maturity		20	20	20	20	20	20	20	20	20	20		
Debt Admin. Expense (% of Principal)	1	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%		
		2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Sewer Projected Debt Payments	\$	7	\$ 1,003,151	\$ 2,160,283	\$ 5,285,852	\$ 6,535,483	\$ 6,494,490	\$ 6,723,340	\$ 6,568,909	\$ 6,414,478	\$ 6,260,047 \$	6,126,710 \$	6,048,56
ayment Schedule	FY	2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Bond S1 Payment Number		0	1	2	3	4	5	6	7	8	9	10	11
Principal	\$	* .	5555		\$ 300,000				\$ 300,000	\$ 300,000	\$ 300,000 \$	300,000 \$	300,00
Interest	\$	-	\$ 201,120			\$ 170,952							100,56
Total Bond Payment	\$		\$ 501,120	\$ 491,064	\$ 481,008	\$ 470,952	\$ 460,896	\$ 450,840	\$ 440,784	\$ 430,728	\$ 420,672 \$	410,616 \$	400,56
Outstanding Principal	\$	6,000,000	\$ 6,000,000	\$ 5,700,000	\$ 5,400,000	\$ 5,100,000	\$ 4,800,000	\$ 4,500,000	\$ 4,200,000	\$ 3,900,000	\$ 3,600,000 \$	3,300,000 \$	3,000,00
Bond S2 Payment Number		0	1	2	3	4	5	6	7	8	9	10	11
Principal	\$								\$ 225,000				225,0
Interest	\$			\$ 156,094	The state of the s					\$ 105,469		88,594 \$	80,15
Total Bond Payment	\$		\$ 389,531	\$ 381,094	\$ 372,656	\$ 364,219	\$ 355,781	5 347,344	\$ 338,906	\$ 330,469	\$ 322,031 \$	313,594 \$	305,19
Outstanding Principal	\$ 4	4,500,000	\$ 4,500,000	\$ 4,275,000	\$ 4,050,000	\$ 3,825,000	\$ 3,600,000	\$ 3,375,000	\$ 3,150,000	\$ 2,925,000	\$ 2,700,000 \$	2,475,000 \$	2,250,00
Bond S3 Payment Number			0	1	2	3	4	5	6	7	8	9	10
Principal	\$	- 5	\$	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000			(E)	125,00
Interest	\$	- (\$ 77,344					53,906 \$	49,21
Total Bond Payment	\$	- :	\$ 46,875	\$ 216,406	\$ 211,719	\$ 207,031	\$ 202,344	\$ 197,656	\$ 192,969	\$ 188,281	\$ 183,594 \$	178,906 \$	174,21
Outstanding Principal	\$	*	\$ 2,500,000	\$ 2,500,000	\$ 2,375,000	\$ 2,250,000	\$ 2,125,000	\$ 2,000,000	\$ 1,875,000	\$ 1,750,000	\$ 1,625,000 \$	1,500,000 \$	1,375,00
Bond S4 Payment Number			MITCHESI	0	1	2	3	4	5	5	7	8	9
Principal	\$	- 5	5	\$	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000		2,000,000 \$	2,000,00
Interest	\$	- 5	5	\$ 750,000	\$ 1,462,500			\$ 1,237,500	\$ 1,162,500		\$ 1,012,500 \$	937,500 \$	862,50
Total Bond Payment	\$			\$ 750,000	\$ 3,462,500	\$ 3,387,500	\$ 3,312,500	\$ 3,237,500	\$ 3,162,500	\$ 3,087,500	\$ 3,012,500 \$	2,937,500 \$	2,862,56
Outstanding Principal	\$		9	\$ 40,000,000	\$ 40,000,000	\$ 38,000,000	\$ 36,000,000	\$ 34,000,000	\$ 32,000,000	\$ 30,000,000	\$ 28,000,000 \$	26,000,000 \$	24,000,00
Bond S5 Payment Number					0	1	2	3	4			-	
Principal	\$	- \$	-	s -				\$ 1,000,000	26	5 \$ 1,000,000	6 \$ 1,000,000 \$	7 1,000,000 \$	1 000 00
Interest	\$	- 3		\$ -	\$ 375,000			\$ 656,250			\$ 1,000,000 \$	506,250 \$	1,000,00 468,75
Total Bond Payment	\$	- 5	-	\$ -	\$ 375,000							1,506,250 \$	1,468,75
Outstanding Principal	\$	- 5	-	\$ -	\$ 20,000,000	\$ 20,000,000	\$ 19,000,000	\$ 18,000,000	\$ 17,000,000	\$ 16,000,000	\$ 15,000,000 \$	14,000,000 \$	13,000,00
Bond S6 Payment Number	2000			0	1	2	3	4	ç	6	7	3	9
Principal	\$	- \$	-	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	and the same of th			25,000 \$	25,00
Interest	\$	5		A CONTRACT OF THE PARTY OF THE	\$ 18,281	\$ 17,344	\$ 16,406			\$ 13,594		11,719 \$	10,78
Total Bond Payment	\$	- \$		\$ 9,375	\$ 43,281	\$ 42,344						36,719 \$	35,78
Outstanding Principal	\$			\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000 \$	325,000 \$	300,00
Bond S7 Payment Number			0	1	2	3	4	5	6	7	8	9	10
Principal	\$	- \$		\$ 175,000			\$ 175,000	170		\$ 175,000		175,000 \$	175,00
Interest	\$	- \$	65,625	\$ 127,969	\$ 121,406			\$ 101,719				75,469 \$	68,90
Total Bond Payment	\$	- \$										250,469 \$	243,90
Outstanding Principal	\$	- 5	\$ 3,500,000	\$ 3,500,000	\$ 3,325,000	\$ 3,150,000	\$ 2,975,000	\$ 2,800,000	\$ 2,625,000	\$ 2,450,000	\$ 2,275,000 \$	2,100,000 \$	1,925,00
Bond S8 Payment Number	antilla company			0	1	3	3	A	•	6	9	8	9
done by thyment rumper													
Principal Interest	\$	- \$		\$	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000		\$ 25,000 \$	25,000 \$	25,00

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Schedule 6B - Projected Sewer Debt Service Payments

	Bond S1	Bond S2	Bond S3	Bond S4	Bond S5	Bond S6	Bond S7	Bond 58	Bond S9	Bond S10
Total Bond Funded Amount	\$6,000,000	\$4,500,000	\$2,500,000	\$ 40,000,000	\$ 20,000,000	\$ 500,000	\$ 3,500,000	\$ 500,000	\$ 5,500,000	\$ 1,125,000
Associated Project	LTCP Contract #3A	LTCP Contract #3C	P.I.W.W.T.P. Upgrades	P.I.W.W.T.P. Upgrades	P.I.W.W.T.P. Upgrades	Fleet Street Utilities Upgrade	Pease Wastewater Treatment Plant Upgrades	Lafayette Rd Pumping Station Upgrade	Mechanic St. Pumping Station Upgrade	Budgeted Future Capital Projects
Year of Issue Interest Payment	NO	NO	YES	YES	YES	YES	YES	YES	YES	YES
Year of Issue	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2015	FY 2014	FY 2015	FY 2018	FY 2023
Interest Rate on Borrowings	3.35%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Debt Maturity	20	20	20	20	20	20	20	20	20	20
Debt Admin. Expense (% of Principal)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

	7.7	FY 2013		FY 2014	Miles	FY 2015	- CO-161	FY 2016		FY 2017		FY 2018		FY 2019	F	FY 2020	FY	2021		FY 2022	FY	2023		FY 2024
ewer Projected Debt Payments	\$		\$	1,003,151	\$	2,160,283	\$	5,285,852	\$	6,535,483	\$	6,494,490	\$	6,723,340 \$	k.	6,568,909 \$		6,414,478		6,260,047 \$		6,126,710	\$	6,048,56
Total Bond Payment	\$	767	\$	1 3 3	\$	9,375	\$	43,281	\$	42,344	5	41,406	\$	40,469 \$		39,531 \$		38,594	\$	37,656 \$		36,719	\$	35,78
Outstanding Principal	\$		\$		\$	500,000	\$	500,000	\$	475,000	\$	450,000	\$	425,000 \$	5	400,000 \$		375,000	\$	350,000 \$	\$	325,000	\$	300,00
Bond S9 Payment Number												0		1		2		3		4		5		6
Principal	\$		\$	-	\$	4	\$	**	\$	5	\$	-	\$	275,000 \$,	275,000 \$		275,000	\$	275,000 \$,	275,000	\$	275,00
Interest	\$	-	\$		\$		\$	(4)	\$	E	\$	103,125	\$	201,094 \$	į	190,781 \$		180,469	\$	170,156 \$		159,844	\$	149,53
Total Bond Payment	\$	(*)	\$	-	\$		\$	8.5%	\$		\$	103,125	\$	476,094 \$	ŧ.	465,781 \$		455,469	\$	445,156 \$		434,844	\$	424,53
Outstanding Principal	\$		\$		\$	-	\$		\$	=	\$	5,500,000	\$	5,500,000 \$	5	5,225,000 \$		4,950,000	\$	4,675,000 \$	\$	4,400,000	\$	4,125,00
Bond 510 Payment Number	11.541.00	Company of		FINE STATE OF THE			1 11	THE PARTY OF THE	Ž-	5-12-1		OR WALL	V. Y.	SHEET SHEET	4.60	4300 B	Sept.	14600			- 19	0		1
Principal	\$		\$	900 000	\$	O THE	\$		\$	1200	\$		\$	- \$		- \$			\$	- \$		10	5	56,25
Interest	5	THE PERSON	5	-	\$		\$		\$	-	\$		\$	- \$		- 5			5	- \$		21,094	5	41,1
Total Bond Payment	\$		\$		\$		\$		\$	I was to	5	11.3	\$	- \$		- \$			5	- \$		21,094	5	97,38
Outstanding Principal	\$		\$	117	5		\$		\$		\$		\$	- 5	5	- \$			\$	- \$	5	1,125,000	\$	1,125,00

City of Portsmou

ater and Sewer Financial Model

Schedule 7 - Fixed Asset Listing

Current Year 2012
Annual Purchase Price Inflation Factor 3%

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

City of Portsmouth - Water and Sewer Financial Model

Schedule 8 - Capital Stabilization Analysis

S.VII	WATER	Current Year	2012	
		CIP Beginning Year	2015	

	Total Replacement Costs	Arrears	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Buildings	\$3,045,800 \$	3,022,181	\$ -	\$ - \$	- 9	\$ - \$	- 4	\$ - \$	- S	- \$	- \$	23,619	-
Proposed Funding Schedule*	30 \$	101,527											
Resulting Proposed Capital Spending			\$ -	\$0	\$101,527	\$101,527	\$101,527	\$101,527 \$	101,527 \$	101,527 \$	101,527 \$	101,527	101,527
Infrastructure	\$8,151,151 \$	1,182,311	\$ 137,225	\$177,697	\$184,410	\$356,525	\$1,065,477	\$433,170 \$	106,548 \$	272,516 \$	1,383,072 \$	2,622,713	229,487
Proposed Funding Schedule*	30 \$	271,705											
Resulting Proposed Capital Spending			\$ -	\$0	\$271,705	\$271,705	\$271,705	\$271,705 \$	271,705 \$	271,705 \$	271,705 \$	271,705	271,705
Machinery & Equipment	\$12,523,924 \$	4,618,312	\$ 392,832	\$0	\$1,049,690	\$0	\$136,042	\$544,455 \$	476,564 \$	612,819 \$	133,267 \$	4,559,943	5 -
Proposed Funding Schedule*	15 \$	834,928											
Resulting Proposed Capital Spending			\$ -	\$0	\$834,928	\$834,928	\$834,928	\$834,928 \$	834,928 \$	834,928 \$	834,928 \$	834,928	834,928
Total Projected Water Capital Projects			\$ -	\$0	\$99,160	\$0	\$153,160	\$833,160	\$833,160	\$833,160	\$833,160	\$833,160	\$833,160

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

SEWER Current Year 2012
CIP Beginning Year 2015

	Total Replacement Costs	Arrears	FY 2013		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Buildings	\$3,182,556 \$	973,931	\$ -	\$	1,154,898 \$	400,125	\$ - \$		\$ - \$	- \$	653,603 \$	- \$		\$ -
Proposed Funding Schedule*	30 \$	106,085												
Resulting Proposed Capital Spending			\$.		\$0	\$106,085	\$106,085	\$106,085	\$106,085 \$	106,085 \$	106,085 \$	106,085 \$	106,085	\$ 106,085
Infrastructure	\$5,163,467 \$		\$ -		\$0	\$5,163,467	\$0	\$0	\$0 \$	- \$	- \$	- \$		\$ -
Proposed Funding Schedule*	30 \$	172,116												
Resulting Proposed Capital Spending			\$ -		\$0	\$172,116	\$172,116	\$172,116	\$172,116 \$	172,116 \$	172,116 \$	172,116 \$	172,116	\$ 172,116
Machinery & Equipment	\$15,700,925 \$	4,758,970	\$ 267,4	02	\$16,160	\$961,888	\$511,686	\$541,067	\$0 \$	1,883,483 \$	1,395,796 \$	5,115,119 \$	115,141	\$ 134,213
Proposed Funding Schedule*	15 \$	1,046,728												
Resulting Proposed Capital Spending			\$ -		\$0	\$1,046,728	\$1,046,728	\$1,046,728	\$1,046,728 \$	1,046,728 \$	1,046,728 \$	1,046,728 \$	1,046,728	\$ 1,046,728
Total Projected Water Capital Projects			\$ -		\$0	\$189,929	\$694,929	\$824,929	\$689,929	\$824,929	\$949,929	\$949,929	\$949,929	\$574,929

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

City of Portsmouth

and Sewer Financial Model

Schedule 9A - Miscellaneous Water Revenues

		120	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
dget Unit	ACCT. # WATER REVENUES		Actual	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
50751	335914 STATE AID GRANT PROGRAM				240	A SECURITION AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF TH	CONTRACTOR OF								1.00			
50751	335914 STATE REVOLVING LOAN PROM	5	1,100 \$	16,300	\$	52,127 \$	29,973 \$	- 5	- \$		- 5	+ 5		\$	\$ -	\$	\$ -	\$ -
50751	335921 HOUSEHOLD HAZARDOUS WASTE	>		19199 1191	\$		\$	- \$	- \$		- \$	- 1		\$	\$ -	\$ -	\$ -	\$ -
50751	340994 PAYBACK FROM SEWER	>	6,696 \$	969 \$	3,392 \$	6,016 \$	1,970 \$	- \$	- \$	- :	- \$	- 3		\$	\$ -	\$ -	\$ -	\$ -
		>		\$	- \$.5	\$	- \$	- \$		- \$	- (\$	\$ -	\$ -	\$ -	\$ -
50751	340995 PAYBACK FROM GENERAL FUND	5	-	S	- \$	and the same	\$	- \$	- \$		- 5	- 3	6 6	\$	s -	\$ -	\$ -	5 -
50751	340997 REV FROM SPECIAL AGRMNTS	\$	20,515 \$	20,515 \$	28,399 \$	20,515	\$	- \$	- \$	- 5	\$ - \$	- 9		\$	\$ -	\$ -	\$ -	\$ -
50751	342301 FIRE SERVICES	\$	200,588 \$	195,832 \$	184,688 \$	207,729 \$	210,051 \$	201,000 \$	185,000 \$	185,000	185,000 \$	185,000	185,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	5 185,000
50751	342302 HYDRANT RENTAL INCOME	\$	107,200 \$	107,200 \$	107,200 \$	104,000 \$	104,000 \$	107,500 \$	107,500 \$	107,500	107,500 \$	107,500	107,500	\$ 107,500	\$ 107,500	\$ 107,500	\$ 107,500	S 107.500
50751	342303 BACKFLOW TESTING	\$	99,218 \$	92,499 \$	95,621 \$	84,770 \$	104,846 \$	85,000 \$	95,000 S	95,000 \$	95,000 \$	95,000	95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	5 95,000
50751	342304 SERVICE CHARGES-SPECIAL	5	44,392 \$	38,747 \$	25,980 \$	24,212 \$	23,182 \$	28,000 \$	28,000 S	28,000	28,000 S	28,000	28,000	5 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
50751	342305 JOB WORKED SERVICE	\$	127,767 \$	79,792 \$	67,958 \$	62,702 \$	107,459 \$	70,000 \$	80,000 \$	80,000	80,000 S	80,000	80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,00
50751	342306 COST OF SALES	5	(69,921) \$	(56,500) \$	(31,623) \$	(44,586) \$	(55,663) \$	- 5	- S		\$		0.000		\$ -	\$ 00,000	\$ 55,000	\$ 50,00
50751	342307 MISCELLANEOUS	\$	11,365 \$	6,937 \$	7,307 \$	2,063 \$	23,193 5	45,000 S	10,000 S	10,000	10,000 \$	10,000	10,000	5 10,000	\$ 10,000	\$ 10,000	5 10,000	\$ 10.000
50751	342308 PENALTY INCOME	\$	9,643 \$	7,482 \$	10,118 \$	(80) \$	(40) S	- 5	- 5				20,000	5 10,000	¢ 10,000	\$ 10,000	5 10,000	5 10,000
50751	342311 RAIN BARRELS SALES	5	- \$	- \$	21,060 \$	5,760 \$	2,610 S	- 5	- 5		Š					0		
50751	350111 SALE - MUNICIPAL PROPERTY		\$	12,774 \$	2,360 \$	15,500 \$	8,437 \$		Š						ò	2	\$ 1.T/	5
50751	350201 WTR CAPACITY USE SURCHARGE	\$	69,030 \$	34,949 \$	55,380 \$	33.336 S	47,121 \$	- 5	40,000 S	40.000	40,000 \$	40.000	40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ - \$ 40,000	5 40.00
50751	350201 INTEREST ON INVESTMENTS	\$	59,122 \$	16,496 \$	23,459 \$	9,973 \$	3,945 \$	8,000 \$	3,000 \$	3,000	3.000 \$	3,000	3,000	3,000	\$ 3,000	\$ 3,000	\$ 40,000	\$ 40,000
	Revenue from Other Sources							\$	42,000 S	42,000	42,000 \$	42,000	42,000				\$ 3,000	\$ 3,000
50751	391404 TRANSFER TO CAPITAL PROJ			S.	· Ś		\$	- «	42,000 5	42,000	42,000 3	42,000	42,000	5 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
	Total Water Revenues	\$	686,715 \$	573,992 \$	601,299 \$	584,037 \$	611,084 \$	544,500 \$	590,500 \$	590,500	590,500 \$	590,500	590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500	\$ 590,500
50751	342201 MUNICIPAL	¢	134,522 \$	135,155 \$	144.921 S	171,389 \$	216,312 \$	101 070										
50751	342203 COMMERCIAL TYPE 1	ć	1.854.738 \$	1.950,368 \$	2,363,740 \$	3,525,550 \$		191,079										
50751	342206 INDUSTRIAL TYPE 1	ć	477,352 \$	575,439 \$	613.955 \$	1,265,958 \$	3,300,631 \$	3,128,019										
50751	342208 RESIDENTIAL TYPE 1	ć	1.996.381 \$	2.166.526 \$			1,706,092 \$	1,624,706										
-2102	CONTRACTOR OF THE A		4,462,992 S	4.827.488 \$	3,045,197 \$	3,464,017 \$	3,217,876 \$	3,306,123										
		3	4,462,992 5	4,827,488 \$	6,167,813 \$	8,426,913 \$	8,440,912 \$	8,249,927										
50751	393900 BUDGETARY USE OF FUND BAL	\$	- 6	\$	- \$	¥	\$	100,000 \$	100,000 \$	100,000 \$	100,000 \$	100,000 \$	100,000	100,000	\$ 100.000	\$ 100,000	\$ 100,000	S 100.00

City of Portsmouth - Water and Sewer Financial Model

Schedule 9B - Miscellaneous Sewer Revenues

			FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	W. 100000000	The second secon	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected	Projected						
principal and district of		SEWER REVENUES									s			e s	e	\$.	s -	s -
51751		6 FEMA 12/2008 STORM	s - 5	9,010			*********	3	- 5	353,609	5 341,698	329,789	317,879	\$ 305,968	5 294,059		\$ 229,101	
51751	335914	STATE AID GRANT PROGRAM	\$ 1,457,449 \$	1,415,578 \$	1,484,956 \$	1,315,206 \$	1,175,373 \$	423,687 \$	365,519	353,609		329,789	317,879	\$ 305,968		\$ 230,937	\$ 229,101	2 -
51751	335915	STATE REVOLVING LOAN PRGM	\$ 5	-	Ş			>			\$ - :			,	*	*	3	5
51751	335916	STATE AID GRANT PEASE	s - s	-	\$			Ş	+ 1	\$	\$ - :	50 20	- 1	\$	2	\$	\$ -	5 -
51751	335921	HOUSEHOLD HAZARDOUS WASTE	s - s	6,525 \$	6,758 \$	3,747 \$	725	S	- 5	5	\$	6)		\$	\$	5	5	5 -
51751	340993	PEASE REIMBURS SEWER LOAN	\$ 67,485 \$	- \$	57,103 \$	- \$	46,720 \$	41,529 \$	36,338	31,147	\$ 25,956			\$ 10,382	\$ 5,191		5	\$ -
51751	340994	PAYBACK FROM SEWER	\$ -					5		\$	\$ - :			s -	\$ -		\$ -	\$ -
51751	340997	REV FROM SPECIAL AGRMNTS	\$ 246,781 \$	225,204 \$	1,117,178 \$	135,830 \$	35,859 \$	28,931 \$	25,497	21,898	\$ 18,126			\$ 5,689	\$ 1,199	\$ -	S -	S -
51751	343301	PERMITS	\$ 2,318	\$	500 \$	1,995 \$	2,085 \$	2,500 \$	2,500 \$	\$ 2,500				\$ 2,500			\$ 2,500	\$ 2,50
51751	343302	RESTAURANT TESTING	\$					\$	- 5	\$ -	5 - 5			\$	The second subtracts to	\$ -	\$ -	\$ -
51751	343303	SEPTAGE	\$ 98,653 \$	117,529 \$	117,343 \$	145,850 \$	163,538 \$	130,000 \$	145,000 \$	\$ 145,000	\$ 145,000	145,000	145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
51751	343304	SERVICE CHARGES-SPECIAL	\$		\$	- \$	- S	- 5	- 5	\$ - :	\$ -		5	\$	\$ -	\$ -	\$	\$ -
51751	343305	JOB WORKED SERVICES	\$ 26,533 S	6,845 \$	5,621 \$	- \$	108 \$	10,000 \$	5,000 \$	\$ 5,000	5 5,000	5,000	5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
51751	343306	COST OF SALES	\$ (21.859) \$	(5,367) \$	(2,702) \$	- \$	(61) S	- \$	- 5	\$ -	\$ - !	- 1	5 - 1	\$ -	\$ -	\$ -	\$ -	\$ -
51751	343307	MISCELLANEOUS	5 11,689 5	11,026 \$	12,306 \$	35,909 \$	11,860 \$	25,000 \$	15,000 \$	\$ 15,000	\$ 15,000	15,000	15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
51751	343308		S 10,341 S	8,444 \$	7,720 \$	(36) \$	(38) S	- S	- 3	\$ -	\$ - !		5 - 1	\$ -	\$ -	\$ -	\$ -	\$ -
51751		1 SWR CAPACITY USE SURCHARGE	S 62,001 S	41,053 S	69,236 \$	25,976 \$	52,938 \$	35,000 \$	35,000 \$	\$ 35,000	\$ 35,000	35,000	35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
51751	350100	SALE - MUNICIPAL PROPERTY	\$ (34,585) \$	14,255 \$	- \$	19,220 S		5	- 5		s - :	\$	\$ -	\$	s -	\$ -	\$ -	\$ -
51751			\$ 305,978 \$	70,581 \$	10.186 S	9,332 \$	7,338 \$	8,000 \$	5.000	5.000	\$ 5,000	5,000	5.000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
51751		S GREAT BAY ESTUARY	303,310 3	70,301	10,100 \$	98,273 \$	351,900 S		1986	\$	٠			S	\$ -	\$ -	\$.	\$ -
51751	350921	MISC REVENUE	\$ 1,256			17,921 \$				\$ -	s	\$		\$	\$ -	\$.	s .	š -
21/21	330921	Revenue from Other Sources	3 1,250		(%)	17,521 5		č	337,527		\$ 337,527		337,527	\$ 337,527	\$ 337,527	\$ 337,527	5 337,527	\$ 337,527
		TRANSFER TO CAPITAL PROJ			e		197	č	331,321	\$	\$			\$	\$		\$ -	\$.
51751	202000		7								\$			S	Č.	7/	Š .	9
51/51	393900	BUDGETARY USE OF FUND BAL otal Sewer Revenues	\$ 2,234,039 \$	1,920,683 \$	2,886,206 \$	1,809,222 \$	1.848.345 S	704,647 \$	972,381	\$ 951,681	\$ 930,807			Y	\$ 845,476	\$ 781,964	\$ 774,128	\$ 545,027
			A	1761-076-576 (8)														
51751	343101	MUNICIPAL	\$ 83,426 S	70,539 \$	75,435 \$	83,015 \$	145,455 \$	128,997										
51751	343103	COMMERCIAL TYPE 1	\$ 2,990,096 \$	2.280,109 \$	2,296,241 \$	3,230,705 \$	3,682,461 \$	4,170,489										
51751	343102	OTHER UTILITIES SEWER	\$ 70,092 \$	118,809 5	215,728 \$	257,489 \$	379,910 S	339,332										
51751	343106	INDUSTRIAL TYPE 1	\$ 473,324 S	537,310 S	677,255 \$	657,355 \$	2.001.775 \$	1,578,745										
51751	343108	RESIDENTIAL TYPE 1	\$ 2,677,349 \$	2,490,512 \$	2,535,388 \$	2,793,225 \$	3,982,882 \$	4,171,795										
*****	3.0.00		\$ 6,294,287 S	5,497,279 \$	5,800,048 \$	7,021,789 \$	10,192,483 \$	10,389,358										
Sewer Rev	enues from D	ebt Service																
		ewer Issued Debt Related Revenues																
		PIWWTP Improvements-State Aid	-	854,731 \$	809,302 \$	763,873 \$	718,445 S	- 5		s -	5	\$ -	\$ -	s .	\$	\$ -	S -	\$ -
		PIWWTP Improvements-State Aid	ć	53,517 \$	50,672 \$	47,828 \$	44,983 \$	- 9		Š -	\$	\$ -	\$	\$.	s -	5 -	\$ -	\$ -
		PIWWTP Improvements-State Aid	,	5,823 \$	5,514 \$	5,204 \$	4,895 \$			5	\$	\$	150	\$	5	5	S -	S -
		Pease WWTP-State Aid		140,484 S	136,400 \$	132,316 \$	128,233 S	124,148 5		\$ 115,981	\$ 111,897	5 107,814	5 103,730	\$ 99,646	\$ 95,563	s -	\$	\$ -
			3	140,484 S	- \$	- \$	163,009 \$	157,819		\$ 147,436						\$ -	š -	s -
		Pease Development Authority	3	113,631 \$	110,787 \$	107.883 \$	104,979 S	102,075		\$ 96,267			\$ 87,556			\$ 78.844	5 75.940	\$
		Phase I-State Aid	\$	113,631 \$ 217.153 \$	212,231 5	207,309 \$	104,979 S 202,386 S	197.464 5		\$ 187,619	\$ 182,696	\$ 177,774	\$ 172,851	\$ 167,928		\$ 158,093	\$ 153,161	\$ 148.23
		Phase 2-State Aid Total		1.385.339 \$	1.324.906 \$	1.264.413 \$	1,366,930 \$	581,506 5									\$ 229,101	

Schedule 10 - Revenue Requirements

Water Fur	nd	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FV 2022	Total Control
Operating Costs				AND		All Manhood Comments	11.2020	F1 2025	FT 2020	FY 2021	FY 2022	FY 2023
Total Operating Expenses		\$4,598,664	\$4,767,674	\$4,869,270	\$5,074,106	\$5,267,651	\$5,494,402 \$	5,731,882 \$	5,986,892 \$	6,247,515 \$	C 520 545 A	
Operating Reserve Contribution		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	6,520,616 \$ \$0	6,806,84
	Total Operating Cost	\$4,598,664	\$4,767,674	\$4,869,270	\$5,074,106	\$5,267,651	\$5,494,402 \$	5,731,882 \$	5,986,892 \$	6,247,515 \$	6,520,616 \$	6,806,84
Capital Costs												
Existing Debt Service Payments		\$2,583,735	\$2,452,479	\$2,377,992	\$2,279,432	\$2,214,695	£2.240.055 £	2 000 047 4	12000 C 0000 C V			
Cash Funded Capital Projects		\$1,842,000	\$2,330,000	\$1,109,000	\$1,339,000	\$1,055,000	\$2,149,955 \$ \$375,000 \$	2,080,217 \$	2,015,730 \$	1,963,841 \$	1,911,954 \$	1,828,564
Projected Debt Service Expense		50	\$0	\$180,000	\$840,375	\$865,656		375,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000
Capital Stabilization		\$0	\$0	\$99,160	\$0	\$153,160	\$880,625	\$881,844	\$959,352	\$1,034,750	\$1,108,039	\$1,158,12
	Total Capital Expenses	\$4,425,735	\$4,782,479	\$3,766,152	\$4,458,807	\$4,288,511	\$833,160 \$	833,160 \$	833,160 \$	833,160 \$	833,160 \$	833,160
		V 1, 123,133	V4,762,475	33,700,132	\$4,430,007	\$4,288,511	\$4,238,740 \$	4,170,221 \$	4,183,242 \$	4,206,751 \$	4,228,153 \$	4,194,849
Total Revenue Requirement		\$9,024,399	\$9,550,153	\$8,635,422	\$9,532,913	\$9,556,162	\$9,733,142 \$	9,902,103 \$	10,170,134 \$	10,454,266 \$	10,748,769 \$	11,001,691
Less Miscellaneous Other Revenues		\$544,500	\$590,500	\$590,500	\$590,500	\$590,500	\$590,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500
Water Net Revenue Requirement		\$8,479,899	\$8,959,653	\$8,044,922	\$8,942,413	\$8,965,662	\$9,142,642 \$	9,311,603 \$	9,579,634 \$	9.863.766 \$	10,158,269 \$	10,411,191
Debt Service As % of Total Revenue R	equirements	28.63%	25.68%	29.62%	32.73%	32.23%	31.14%	29.91%	29.25%	28.68%	28.10%	27.159
											2512575	27.437
Sewer Fun	d	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	1 1 4 4 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1			maevess.
Operating Costs	d			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Operating Costs Total Operating Expenses	d	\$6,517,565	FY 2014 \$6,784,329	FY 2015 \$6,783,558	FY 2016 \$7,046,563	FY 2017 \$8,717,675	FY 2018 \$8.898,360		FY 2020	FY 2021	FY 2022	FY 2023
Operating Costs Total Operating Expenses	×	\$6,517,565 \$0				1000 to 000 100 to 000		\$9,103,533	FY 2020 \$9,554,291	FY 2021 \$9,966,796	FY 2022 \$10,482,282	FY 2023 \$10,928,307
Operating Costs Total Operating Expenses	d Total Operating Cost	\$6,517,565	\$6,784,329	\$6,783,558	\$7,046,563	\$8,717,675	\$8,898,360		FY 2020	FY 2021	FY 2022	FY 2023 \$10,928,307
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs	×	\$6,517,565 \$0	\$6,784,329 \$0	\$6,783,558 \$0	\$7,046,563 \$0	\$8,717,675 \$0	\$8,898,360 \$0	\$9,103,533 \$0	FY 2020 \$9,554,291 \$0	FY 2021 \$9,966,796 \$0	FY 2022 \$10,482,282 \$0	FY 2023 \$10,928,307
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments	×	\$6,517,565 \$0	\$6,784,329 \$0	\$6,783,558 \$0 \$6,783,558	\$7,046,563 \$0 \$7,046,563	\$8,717,675 \$0 \$8,717,675	\$8,898,360 \$0 \$8,898,360 \$	\$9,103,533 \$0 9,103,533 \$	\$9,554,291 \$0 9,554,291 \$	\$9,966,796 \$0 9,966,796 \$	\$10,482,282 \$0 10,482,282 \$	\$10,928,307 \$0,928,307
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments	×	\$6,517,565 \$0 \$6,517,565	\$6,784,329 \$0 \$6,784,329 \$3,514,588	\$6,783,558 \$0 \$6,783,558 \$3,431,794	\$7,046,563 \$0 \$7,046,563 \$3,343,499	\$8,717,675 \$0 \$8,717,675 \$3,254,455	\$8,898,360 \$0 \$8,898,360 \$3,166,910 \$	\$9,103,533 \$0 9,103,533 \$ 3,081,617 \$	\$9,554,291 \$0 9,554,291 \$ 2,995,571 \$	\$9,966,796 \$0 9,966,796 \$ 2,585,827 \$	\$10,482,282 \$0 10,482,282 \$ 2,511,131 \$	\$10,928,307 \$0,928,307 \$0,928,307 2,041,325
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments Lash Funded Capital Projects	×	\$6,517,565 \$0 \$6,517,565 \$3,753,788 \$1,086,000	\$6,784,329 \$0 \$6,784,329 \$3,514,588 \$936,000	\$6,783,558 \$0 \$6,783,558 \$3,431,794 \$1,135,000	\$7,046,563 \$0 \$7,046,563 \$3,343,499 \$630,000	\$8,717,675 \$0 \$8,717,675 \$3,254,455 \$500,000	\$8,898,360 \$0 \$8,898,360 \$ \$3,166,910 \$ \$635,000 \$	\$9,103,533 \$0 9,103,533 \$ 3,081,617 \$ 500,000 \$	\$9,554,291 \$0 9,554,291 \$ 2,995,571 \$ 375,000 \$	\$9,966,796 \$0 9,966,796 \$ 2,585,827 \$ 375,000 \$	\$10,482,282 \$0 10,482,282 \$ 2,511,131 \$ 375,000 \$	\$10,928,307 \$(10,928,307 2,041,325 750,000
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments Cash Funded Capital Projects Projected Debt Service Expense	×	\$6,517,565 \$0 \$6,517,565 \$3,753,788 \$1,086,000 \$0	\$6,784,329 \$0 \$6,784,329 \$3,514,588 \$936,000 \$1,003,151	\$6,783,558 \$0 \$6,783,558 \$3,431,794 \$1,135,000 \$2,160,283	\$7,046,563 \$0 \$7,046,563 \$3,343,499 \$630,000 \$5,285,852	\$8,717,675 \$0 \$8,717,675 \$3,254,455 \$500,000 \$6,535,483	\$8,898,360 \$0 \$8,898,360 \$ \$3,166,910 \$ \$635,000 \$ \$6,494,490 \$	\$9,103,533 \$0 9,103,533 \$ 3,081,617 \$ 500,000 \$ 6,723,340 \$	\$9,554,291 \$0 9,554,291 \$ 2,995,571 \$ 375,000 \$ 6,568,909 \$	\$9,966,796 \$0 9,966,796 \$ 2,585,827 \$ 375,000 \$ 6,414,478 \$	\$10,482,282 \$0 10,482,282 \$ 2,511,131 \$ 375,000 \$ 6,260,047 \$	\$10,928,307 \$0,928,307 \$0,928,307 2,041,325 750,000 6,126,710
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments Cash Funded Capital Projects Projected Debt Service Expense	×	\$6,517,565 \$0 \$6,517,565 \$3,753,788 \$1,086,000 \$0 \$0	\$6,784,329 \$0 \$6,784,329 \$3,514,588 \$936,000 \$1,003,151 \$0	\$6,783,558 \$0 \$6,783,558 \$3,431,794 \$1,135,000 \$2,160,283 \$189,929	\$7,046,563 \$0 \$7,046,563 \$3,343,499 \$630,000 \$5,285,852 \$694,929	\$8,717,675 \$0 \$8,717,675 \$3,254,455 \$500,000 \$6,535,483 \$824,929	\$8,898,360 \$0 \$8,898,360 \$ \$3,166,910 \$ \$635,000 \$ \$6,494,490 \$ \$689,929 \$	\$9,103,533 50 9,103,533 \$ 3,081,617 \$ 500,000 \$ 6,723,340 \$ 824,929 \$	\$9,554,291 \$0 9,554,291 \$ 2,995,571 \$ 375,000 \$ 6,568,909 \$ 949,929 \$	\$9,966,796 \$0 9,966,796 \$ 2,585,827 \$ 375,000 \$ 6,414,478 \$ 949,929 \$	\$10,482,282 \$0 10,482,282 \$ 2,511,131 \$ 375,000 \$ 6,260,047 \$ 949,929 \$	\$10,928,307 \$(10,928,307 2,041,325 750,000 6,126,710 574,929
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments Cash Funded Capital Projects Projected Debt Service Expense Capital Stabilization	Total Operating Cost	\$6,517,565 \$0 \$6,517,565 \$3,753,788 \$1,086,000 \$0	\$6,784,329 \$0 \$6,784,329 \$3,514,588 \$936,000 \$1,003,151	\$6,783,558 \$0 \$6,783,558 \$3,431,794 \$1,135,000 \$2,160,283	\$7,046,563 \$0 \$7,046,563 \$3,343,499 \$630,000 \$5,285,852	\$8,717,675 \$0 \$8,717,675 \$3,254,455 \$500,000 \$6,535,483	\$8,898,360 \$0 \$8,898,360 \$ \$3,166,910 \$ \$635,000 \$ \$6,494,490 \$	\$9,103,533 \$0 9,103,533 \$ 3,081,617 \$ 500,000 \$ 6,723,340 \$	\$9,554,291 \$0 9,554,291 \$ 2,995,571 \$ 375,000 \$ 6,568,909 \$	\$9,966,796 \$0 9,966,796 \$ 2,585,827 \$ 375,000 \$ 6,414,478 \$	\$10,482,282 \$0 10,482,282 \$ 2,511,131 \$ 375,000 \$ 6,260,047 \$	FY 2023 \$10,928,307 \$(10,928,307 2,041,325 750,000 6,126,710 574,929
Operating Costs Otal Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments Cash Funded Capital Projects Projected Debt Service Expense Capital Stabilization	Total Operating Cost	\$6,517,565 \$0 \$6,517,565 \$3,753,788 \$1,086,000 \$0 \$0	\$6,784,329 \$0 \$6,784,329 \$3,514,588 \$936,000 \$1,003,151 \$0	\$6,783,558 \$0 \$6,783,558 \$3,431,794 \$1,135,000 \$2,160,283 \$189,929	\$7,046,563 \$0 \$7,046,563 \$3,343,499 \$630,000 \$5,285,852 \$694,929	\$8,717,675 \$0 \$8,717,675 \$3,254,455 \$500,000 \$6,535,483 \$824,929	\$8,898,360 \$0 \$8,898,360 \$ \$3,166,910 \$ \$635,000 \$ \$6,494,490 \$ \$689,929 \$	\$9,103,533 50 9,103,533 \$ 3,081,617 \$ 500,000 \$ 6,723,340 \$ 824,929 \$	\$9,554,291 \$0 9,554,291 \$ 2,995,571 \$ 375,000 \$ 6,568,909 \$ 949,929 \$	\$9,966,796 \$0 9,966,796 \$ 2,585,827 \$ 375,000 \$ 6,414,478 \$ 949,929 \$	\$10,482,282 \$0 10,482,282 \$ 2,511,131 \$ 375,000 \$ 6,260,047 \$ 949,929 \$	\$10,928,307 \$10,928,307 2,041,325 750,000 6,126,710 574,929 9,492,964
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments Cash Funded Capital Projects Projected Debt Service Expense Capital Stabilization Total Revenue Requirement	Total Operating Cost	\$6,517,565 \$0 \$6,517,565 \$3,753,788 \$1,086,000 \$0 \$0 \$4,839,788	\$6,784,329 \$0 \$6,784,329 \$3,514,588 \$936,000 \$1,003,151 \$0 \$5,453,739	\$6,783,558 \$0 \$6,783,558 \$3,431,794 \$1,135,000 \$2,160,283 \$189,929 \$6,917,006	\$7,046,563 \$0 \$7,046,563 \$3,343,499 \$630,000 \$5,285,852 \$694,929 \$9,954,280	\$8,717,675 \$0 \$8,717,675 \$3,254,455 \$500,000 \$6,535,483 \$824,929 \$11,114,868	\$8,898,360 \$0 \$8,898,360 \$ \$3,166,910 \$ \$635,000 \$ \$6,494,490 \$ \$689,929 \$ \$10,986,329 \$	\$9,103,533 \$0 9,103,533 \$ 3,081,617 \$ 500,000 \$ 6,723,340 \$ 824,929 \$ 11,129,886 \$	\$9,554,291 \$0 9,554,291 \$ 2,995,571 \$ 375,000 \$ 6,568,909 \$ 949,929 \$ 10,889,410 \$	\$9,966,796 \$0 9,966,796 \$ 2,585,827 \$ 375,000 \$ 6,414,478 \$ 949,929 \$ 10,325,234 \$	\$10,482,282 \$0 10,482,282 \$ 2,511,131 \$ 375,000 \$ 6,260,047 \$ 949,929 \$ 10,096,107 \$	FY 2023 \$10,928,307 \$(10,928,307 2,041,325 750,000 6,126,710 574,929 9,492,964 20,421,270
Operating Costs Total Operating Expenses Operating Reserve Contribution Capital Costs Existing Debt Service Payments Cash Funded Capital Projects Projected Debt Service Expense Capital Stabilization Total Revenue Requirement Less Miscellaneous Other Revenues Net Revenue Requirement	Total Operating Cost	\$6,517,565 \$0 \$6,517,565 \$3,753,788 \$1,086,000 \$0 \$0 \$4,839,788 \$11,357,353	\$6,784,329 \$0 \$6,784,329 \$3,514,588 \$936,000 \$1,003,151 \$0 \$5,453,739 \$12,238,068	\$6,783,558 \$0 \$6,783,558 \$3,431,794 \$1,135,000 \$2,160,283 \$189,929 \$6,917,006 \$13,700,564	\$7,046,563 \$0 \$7,046,563 \$3,343,499 \$630,000 \$5,285,852 \$694,929 \$9,954,280 \$17,000,843	\$8,717,675 \$0 \$8,717,675 \$3,254,455 \$500,000 \$6,535,483 \$824,929 \$11,114,868 \$19,832,543	\$8,898,360 \$0 \$58,898,360 \$ \$5,166,910 \$0 \$635,000 \$0 \$0,494,490 \$0 \$0,5889,929 \$0,986,3	\$9,103,533 \$0 9,103,533 \$ 3,081,617 \$ 500,000 \$ 6,723,340 \$ 824,929 \$ 11,129,886 \$ 20,233,419 \$	\$9,554,291 \$0 9,554,291 \$ 2,995,571 \$ 375,000 \$ 6,568,909 \$ 949,929 \$ 10,889,410 \$ 20,443,700 \$	\$9,966,796 \$0 9,966,796 \$ 2,585,827 \$ 375,000 \$ 6,414,478 \$ 949,929 \$ 10,325,234 \$ 20,292,030 \$	\$10,482,282 \$10,482,282 \$0 10,482,282 \$ 2,511,131 \$375,000 \$6,260,047 \$949,929 \$10,096,107 \$ 20,578,390 \$	FY 2023 \$10,928,307 \$0

City of Portsmouth - Water and Sewer Financial Model

Schedule 11 - Financial Plan

Water Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements	\$ 8,479,899	\$8,959,653	\$8,044,922	\$8,942,413	\$8,965,662	\$9,142,642 \$	9,311,603 \$	9,579,634 \$	9,863,766 \$	10,158,269 \$	10,411,191
Current Revenues with Current Rate Structure	\$ 8,249,927	\$8,167,428	\$8,167,428	\$8,167,428	\$8,167,428	\$8,167,428 \$	8,167,428 \$	8,167,428 \$	8,167,428 \$	8,167,428 \$	8,167,428
Surplus / (Shortfall) Cumulative Surplus / (Shortfall)	(\$229,972)	(\$792,225) (\$792,225)	\$122,506 (\$669,720)	(\$774,985) (\$1,444,705)	(\$798,235) (\$2,242,939)	(\$975,214) (\$3,218,154)	(\$1,144,175) (\$4,362,328)	(\$1,412,206) (\$5,774,534)	(\$1,696,338) (\$7,470,873)	(\$1,990,841) (\$9,461,714)	(\$2,243,765 (\$11,705,477
inancial Plan - Recommended Annual Revenue Increases		0.00%	3.00%	3.00%	3,00%	3.00%	3.00%	4.00%	3.00%	3.00%	3.00%
otal Revenues Collected Under Financial Plan		\$8,049,803	\$8,267,271	\$8,488,873	\$8,718,180	\$8,964,461	\$9,217,720	\$9,569,703	\$9,839,143	\$10,124,814	\$10,421,419
Surplus / (Shortfall)		(\$909,850)	\$222,348	(\$453,540)	(\$247,483)	(\$178,181)	(\$93,883)	(\$9,931)	(\$24,623)	(\$33,455)	\$10,228
nd of Year Total Cash Balance		\$2,562,864	\$2,785,212	\$2,331,672	\$2,084,190	\$1,906,009	\$1,812,125	\$1,802,194	\$1,777,572	\$1,744,117	\$1,754,345
6 of Annual Budget (Target > 30%)		29%	35%	26%	23%	21%	19%	19%	18%	17%	17%
Sewer Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
let Revenue Requirements	\$ 10,652,706	\$11,265,687	\$12,748,883	\$16,070,036	\$18,922,790	\$18,996,179 \$	19,366,353 \$	19,598,224 \$	19,510,066 \$	19,804,262 \$	19,876,243
urrent Revenues with Current Rate Structure	\$ 11,619,431 \$	11,619,431	\$11,619,431	\$11,619,431	\$11,619,431	\$11,619,431 \$	11,619,431 \$	11,619,431 \$	11,619,431 \$	11,619,431 \$	11,619,431
Surplus / (Shortfall) Cumulative Surplus / (Shortfall)	\$966,725	\$353,744 \$353,744	(\$1,129,452) (\$775,708)	(\$4,450,605) (\$5,226,313)	(\$7,303,359) (\$12,529,672)	(\$7,376,748) (\$19,906,419)	(\$7,746,922) (\$27,653,341)	(\$7,978,793) (\$35,632,134)	(\$7,890,635) (\$43,522,769)	(\$8,184,831) (\$51,707,600)	(\$8,256,812 (\$59,964,412
inancial Plan - Recommended Annual Revenue Increases		12.00%	11.00%	10.00%	5.00%	5.00%	5.00%	5.00%	2.00%	1.00%	1.00%
otal Revenues Collected Under Financial Plan		\$13,100,513	\$14,498,250	\$15,896,892	\$16,641,749	\$17,444,396 \$	18,285,701 \$	19,167,521 \$	19,515,643 \$	19,693,624 \$	19,878,662
Surplus / (Shortfall)		\$1,834,826	\$1,749,367	(\$173,144)	(\$2,281,041)	(\$1,551,782)	(\$1,080,652)	(\$430,703)	\$5,577	(\$110,637)	\$2,41
nd of Year Total Cash Balance		\$8,146,795	\$9,896,162	\$9,723,018	\$7,441,977	\$5,890,194	\$4,809,542	\$4,378,839	\$4,384,416	\$4,273,778	\$4,276,19
6 of Annual Budget (Target > 30%)		72%	78%	61%	39%	31%	25%	22%	22%	22%	22%

Schedule 12 - Fire Protection

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Total Revenue Requirements	\$9,550,153	\$8,635,422	\$9,532,913	\$9,556,162	\$9,733,142 \$	9,902,103 \$	10,170,134 \$	10,454,266 S	10,748,769 \$	11,001,691
Required Fire Flow	3,500 GP	PM								
Max Hour Flow	6,375 GP	M								
Maine Formula Ratio (1)	1.82									
Fire Projection Allocation (2)	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Annual Total Fire Protection Expenses (Public and Private)	\$955,015	\$863,542	\$953,291	\$955,616	\$973,314 \$	990,210 \$	1,017,013 \$	1,045,427 \$	1,074,877 \$	1,100,169
Allocated Expenses – Public Fire Protection	\$666,660	\$602,806	\$665,456	\$667,079	\$679,434 \$	691,228 \$	709,938 \$	729,773 \$	750,331 \$	767,986
Allocated Expenses – Private Fire Protection	\$288,355	\$260,736	\$287,835	\$288,537	\$293,880 S	298,982 \$	307,075 \$	315,654 \$	324,546 \$	332,183
Current Private Fire Protection Revenues										
50751 - 342301 - Fire Services	\$201,000	\$201,000	\$201,000	\$201,000	\$201,000 \$	201,000 \$	201,000 \$	201,000 \$	201,000 \$	201,000
Surplus/(Shortfall)	(5754,015)	(\$662,542)	(5752,291)	(\$754,616)	(5772,314)	(\$789,210)	(5816,013)	(5844,427)	(\$873,877)	(\$899,169
Cumulative Required Breakeven Increase	375.1%	329.6%	374.3%	375.4%	384.2%	392.6%	406.0%	420.1%	434.8%	447.3%
Annual Additional Increases	375.1%	329.6%	374.3%	375.4%	384.2%	392.6%	406.0%	420.1%	434.8%	447.3%
Break-Even Hydrant Fees		\$580	\$640	\$642	\$654 \$	665.08 \$	683.08 \$	702.16 \$	721.94 \$	738.93
Phased -In Hydrant Fees		\$200	\$250	\$300	\$350 \$	400.00 5	450.00 \$	500.00 \$	550.00 \$	600.00
Annual Collected Revenues - Hydrants		\$208,000	\$260,000	\$312,000	\$364,000 \$	416,000 \$	468,000 \$	520,000 \$	572,000 \$	624,000
Break-Even Monthly Charge per Equivalent Fire Line		\$0.43	\$0.48	\$0.48	50.49 \$	0.50 \$	0.51 \$	0.53 5	0.54 \$	0.55
Phased-In Monthly Charge per Equivalent Fire Line						\$0.50	\$0.51	\$0.53	\$0.54	\$0.55
Annual Collected Revenues - Fire Lines		\$211,957	\$236,127	\$260,297	\$284,467	\$308,637 \$	307,075 \$	315,654 \$	324,546 5	332,183

Allocation of Fire Protection Expenses	Number in Service	Demand Factor (3)	Equivalent Connections	Percent of Tota Fire Protection Costs
Public Fire Service			111-121-1	
tydrants in Service	1,040	111.31	115,763	
otal Public Hydrants	1,040		115,763	70%
Private Fire Service				
Firelines in Service				
1"	7	1.00	7	
1 1/2"	7 2 12 0 2 38	2.90	6	
2*	12	6.19	74 0	
2 1/2"	0	11.13	0	
3"	2	17.98	36	
4**	38	38.32	1,456	
5"	0	68.91	0	
6"	168	111.31	18,700	
8"	74	237.21	17,553	
10"	19	426.58	8,105	
12"	6	689.04	4,134	
Subtotal	229		50,072	30%
Totals	1,269		165,835	100

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

Private Fire Protection Charges	Calculated	Current
Total Private Fire Protection Cost	\$260,736	
Fire Line Charge		
Total Fire Line Equivalents	50,072	
Charge Per Equivalent	\$0.43	
Charge Per Line Size	Monthly	Monthly
1"	\$0.43	\$2.55
1 1/2"	\$1.26	\$3.82
2"	\$2.69	\$5.09
2 1/2"	\$4.83	\$7.64
3*	\$7.80	512.22
A ^w	\$16.63	\$19.35
5" 6" 8"	\$29.90	\$31.57
6"	\$48.30	\$38.69
8"	\$102.93	\$71.28
10"	\$185.11	\$107.93
12"	\$299.00	\$162.88
	\$ 260.736	

FY 19 0.51 Phase In FY17 \$2.55 \$3.82 \$5.09 \$7.64 \$12.22 \$19.53 \$33.83 \$49.72 \$101.48 \$174.40 \$277.12 \$2.55 \$3.82 \$5.09 \$7.64 \$12.22 \$19.41 \$32.32 \$42.37 \$81.35 \$130.09 \$200.96 FY16 52.55 FY18 \$0.51 \$1.49 \$2.55 52.55 \$3.82 \$5.09 \$7.64 \$12.22 \$19.47 \$33.07 \$46.04 \$91.41

\$2.55 \$3.82 \$5.09 \$7.64 \$12.22 \$19.65 \$35.33 \$57.07 \$121.62 \$2.55 \$3.82 \$5.09 \$7.64 \$12.22 \$19.59 \$34.58 \$53.39 \$111.55 \$196.55 \$315.19 \$1.49 \$3.17 \$5.71 \$9.22 \$19.65 \$35.33 \$57.07 \$121.62 \$218.71 \$152.24 \$218.71 \$353.27 \$277.12 Revenues Collected \$ 211,957 \$ 236,127 \$ 260,297 \$ 284,467 \$ 308,637

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

FY 12 Water Consumption (Ccf) 386,897 (1,000 gallons) 289,399

Schedule 13 - Customer and Consumption Information

		FY 12 W	ater Customer		Victoria de la composición dela composición de la composición de la composición dela composición dela composición dela composición dela composición de la composición del composición del composición dela				
	74%	9%	12%	1%	1%	0%	3%		
Meter Size	SF Residential	MF Residential	Commercial	Industrial	Municipal	Other Districts	Irrigation	Total	Meter Size Equivalent
5/8"	5,425	467	414	9	11		132	6,458	1.00
3/4"	2	1	2				3	8	1.00
1"	361	54	155	11	5		100	686	1.67
1 1/2"	72	158	108	16	14		3	371	2.88
2"	28	54	218	26	11		2	339	4.63
3"	7	2	32	9	1			51	7.33
4"	3	3	23	5	6		1	41	13.89
6"	2	1	4	5	1	1	34.5	14	24.30
8"	1	1	3	2	1	3		11	33.94
10"						1	- 1	1	50.91
Total	5,901	741	959	83	50	5	241	7,980	
otal Units		4,377							

194,865

145,759

555,522 371,706 45,317 62,071 415,530 278,036 33,897 46,429 16,073

12,023

1,632,451 3.3454064

-		74%	12%	13%	1%	0%	0%	0%	1
		/470	1270	13/6	1/	070	070	070	
	Meter Size	SF Residential	MF Residential	Commercial	Industrial	Municipal	Rye	New Castle	Total
6	5/8"	4,418	470	381	6	5			5,280
1	3/4"	3	1	2					6
%	1"	209	54	136	9	1			409
%	1 1/2"	23	158	92	9 13	8			294
%		6	54	181	23	8			272
%	2" 3"		2	26	7	1	1	1	38
%	4"		3	20	2	5			30
%	6" 8"		1	1	1				3
%	8"		1	1	2				4
%	10"								0
	Total	4,659	744	840	63	28	1	1	6,336
FY 1	12 Sewer Usage (cf)	272,501	195,029	392,762	255,348	14,805	3,251	41,674	1,175,370
1000	(1,000 gallons)	203,831	145,882	293,786	191,000	11,074	2,432	31,172	

Schedule 14 - Water Customer and Consumption Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Residential SF									SECTION SECTIO	Control Mark Control		
5/8"	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	361	361	361	361	361	361	361	361	361	361	361	361
1 1/2"	72	72	72	72	72	72	72	72	72	72	72	72
2**	28	28	28	28	28	28	28	28	28	28	28	28
3"	7	7	7	7	7	7	7	7	7	7	7	7
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	2	2	2	2	2	2	2	2	2	2	2	2
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"											-	
Total Accounts	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901	5,901
Total Equivalents	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542
rotal Equivalents	0,342	0,342	0,342	0,342	0,542	0,342	0,342	0,342	0,342	0,342	0,342	0,342
Annual Consumption (ccf)	386,897	379,159	379,159	378,030	376,816	375,688	375,055	374,422	373,789	373,115	372,790	372,567
Residential MF	467		467	167				467	457			
5/8"	467	467	467	467	467	467	467	467	467	467	467	467
3/4"	1	1	1	1	1	1	1	1	1	1	1	1
1"	54	54	54	54	54	54	54	54	54	54	54	54
1 1/2"	158	158	158	158	158	158	158	158	158	158	158	158
2"	54	54	54	54	54	54	54	54	54	54	54	54
3"	2	2	2	2	2	2	2	2	2	2	2	2
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"		-	-		-						-	
Total Accounts	741	741	741	741	741	741	741	741	741	741	741	741
Total Equivalents	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378
Total Units	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377
Annual Consumption (ccf)	194,865	190,968	190,968	190,399	189,788	189,219	188,901	188,582	188,263	187,924	187,760	187,648
Commercial												
5/8"	414	414	414	414	414	414	414	414	414	414	414	414
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	155	155	155	155	155	155	155	155	155	155	155	155
1 1/2"	108	108	108	108	108	108	108	108	108	108	108	108
2"	218	218	218	218	218	218	218	218	218	218	218	218
3"	32	32	32	32	32	32	32	32	32	32	32	32
4"	23	23	23	23	23	23	23	23	23	23	23	23
6"	4	4	4	4	4	4	4	4	4	4	4	4
8"	3	3	3	3	3	3	3	3	3	3	3	
10"		-				190			181			
Total Accounts	959	959	959	959	959	959	959	959	959	959	959	959
Total Equivalents	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748
Annual Consumption (ccf)	555,522	544,412	544,412	542,790	541,048	539,427	538,519	537,610	536,701	535,734	535,267	534,947

Schedule 14 - Water Customer and Consumption Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 202
Industrial	- Andrewskie											
5/8"	9	9	9	9	9	9	9	9	9	9	9	
3/4"					2	40		-	*	N=1	(+)	
1"	11	11	11	11	11	11	11	11	11	11	11	
1 1/2"	16	16	16	16	16	16	16	16	16	16	16	
	26	26	26	26	26	26	26	26	26	26	26	
2"	9	9	9	9	9	9	9	9	9	9	9	
3"		5	5	5	5	5	5	5	5	5	5	
4"	5				5	5	5	5	5	5	5	
6"	5	5	5	5				2	2	2	2	
8"	2	2	2	2	2	2	2	2	2	2	2	
10"			-	F				-	-	-		
Total Accounts	83	83	83	83	83	83	83	83	83	83	83	
Total Equivalents	519	519	519	519	519	519	519	519	519	519	519	
nual Consumption (ccf)	371,706	364,272	364,272	363,187	362,021	360,937	360,329	359,721	359,112	358,465	358,153	357,
Municipal												
5/8"	11	11	11	11	11	11	11	11	11	11	11	
3/4"		¥		¥	-	-	+0	>=0	9.	8		
1"	5	5	5	5	5	5	5	5	5	5	5	
1 1/2"	14	14	14	14	14	14	14	14	14	14	14	
2"	11	11	11	11	11	11	11	11	11	11	11	
3"	1	1	1	1	1	1	1	1	1	1	1	
	6	6	6	6	6	6	6	6	6	6	6	
4"			1	1	1	1	1	1	1	1	1	
6"	1	1					1	1	1	1	1	
8"	1	1	1	1	1	1	1	1	*			
10"	-				1-1	-	-	-	50	50	50	
Total Accounts	50	50	50	50	50	50	50	50				
Total Equivalents	259	259	259	259	259	259	259	259	259	259	259	
nnual Consumption (ccf)	45,317	44,411	44,411	44,278	44,136	44,004	43,930	43,856	43,782	43,703	43,665	43
Other Districts												
5/8"		-	-			-		-	(-)	-		
3/4"	18	-	350	· :	-		-	-	3.00			
1"	14	100	(4)		-	27.3		8		-	-	
1 1/2"			-	-	144	-	- 2	F.		-	-	
2"	120	24.5	160	-0	-	>=:		*		-	Ξ.	
3"			-		-		3	2	12	*	9	
4"		523		140	2		-			(*)		
6"	1	1	1	1	1	1	1	1	1	1	1	
	3	3	3	3	3			3	3			
8"			1	1	1		1	1	1			
10" Total Accounts	5	5	5	5	5			5	5			
nnual Consumption (ccf)	62,071	60,830	60,830	60,648	60,454	60,273	60,171	60,070	59,968	59,860	59,808	55
Irrigation		NG STATES	12900				400	132	132	132	132	
5/8"	132	132	132	132	132							
3/4"	3	3	3	3	3			3	3			
1"	100	100	100	100	100			100	100			
1 1/2"	3	3	3	3	3			3	3			
2"	2	2	2	2	2	2	2	2	2	. 2	2	
3"			-	-		- 5		2	2	-	-	
4"	1	1	1	1	1	1	1	1	1	. 1	. 1	
6"		-				-	-	-	8	-		
			_		ű.	2	12	127	2	-	180	
011												
8" 10"	-	\$40	- 27	- E	12	2	140	(4)		-	. (4)	

Prepared By: Municipal and Financial Services Group 2° del

Schedule 14 - Water Customer and Consumption Projections

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

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Residential SF	Actual	Trojected	Trojected	Trojected	, lojedica		AND DESCRIPTION OF THE PERSON NAMED IN COLUMN 1		Self-line and self-line		and the state of t	STATE AND ADDRESS OF THE PARTY
5/8"	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418
3/4"	3	3	3	3	3	3	3	3	3	3	3	3
1"	209	209	209	209	209	209	209	209	209	209	209	209
1 1/2"	23	23	23	23	23	23	23	23	23	23	23	23
2"	6	6	6	6	6	6	6	6	6	6	6	6
3"			-	- 07/		- 1-			570 5 7 0	-		
4"			-	520	2	120	2		327	2		143
6"	20						_		191			-
8"							_				-	-
10"	-							-	-	_		
Total Accounts	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659
		4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
Total Equivalents	4,864	4,864	4,864	4,804	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004
Annual Usage (ccf)	272,501	267,051	267,051	266,255	265,401	264,606	264,160	263,714	263,269	262,794	262,565	262,408
Residential MF	l'											
5/8"	470	470	470	470	470	470	470	470	470	470	470	470
3/4"	1	1	1	1	1	1	1	1	1	1	1	1
1"	54	54	54	54	54	54	54	54	54	54	54	54
1 1/2"	158	158	158	158	158	158	158	158	158	158	158	158
2"	54	54	54	54	54	54	54	54	54	54	54	54
3"	2	2	2	2	2	2	2	2	2	2	2	2
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"	1	1		1	-		*					
	744	744	744	744	744	744	744	744	744	744	744	744
Total Accounts	744					1,381	1,381	1,381	1,381	1,381	1,381	1,381
Total Equivalents	1,381	1,381	1,381	1,381	1,381	1,361	1,301	1,361	1,301	1,361	1,361	1,561
Annual Usage (ccf)	195,029	191,128	191,128	190,559	189,947	189,379	189,060	188,740	188,421	188,082	187,918	187,806
Annual Usage less Irrigation (ccf)	190,392	186,584	186,584	186,028	185,431	184,876	184,564	184,253	183,941	183,610	183,450	183,340
Commercial	ĺ											
5/8"	381	381	381	381	381	381	381	381	381	381	381	381
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	136	136	136	136	136	136	136	136	136	136	136	136
1 1/2"	92	92	92	92	92	92	92	92	92	92	92	92
2"	181	181	181	181	181	181	181	181	181	181	181	183
3"	26	26	26	26	26	26	26	26	26	26	26	26
4"	20	20	20	20	20	20	20	20	20	20	20	20
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	
10"	-	-			-		-		- 1			
Total Accounts	840	840	840	840	840	840	840	840	840	840	840	840
Total Equivalents	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239
Annual Usage (ccf)	392,762	384,907	384,907	383,760	382,528	381,383	380,740	380,098	379,455	378,771	378,441	378,215
	335,740	329,025	329,025	328,045	326,992	326,013	325,464	324,914	324,365	323,781	323,498	323,309
Annual Usage less Irrigation (ccf)	335,740	329,025	329,025	320,045	320,392	320,013	323,404	324,314	324,303	323,761	323,430	343,300

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 202 Project
Industrial									All Mark to State of the State	and the second		
5/8"	6	6	6	6	6	6	6	6		~		
3/4"	-	-	-	· ·	U	o o	. 0	0	6	6	6	
1"	9	9	9	9	9	- 0	-	-	(*)	(4)		
1 1/2"	13					9	9	9	9	9	9	
		13	13	13	13	13	13	13	13	13	13	
2"	23	23	23	23	23	23	23	23	23	23	23	
3"	7	7	7	7	7	7	7	7	7	7	7	
4"	2	2	2	2	2	2	2	2	2	2	2	
6"	1	1	1	1	1	1	1	1	1	1	1	
8"	2	2	2	2	2	2	2	2	2	2	2	
10"			-	-		_	-	-	-			
Total Accounts	63	63	63	63	63	63	63	63	63	63	63	
Total Equivalents	336	336	336	336	336	336	336	336	336	336	336	
Annual Usage (ccf)	255,348	250,241	250,241	249,496	248,695	247,950	247,532	247,115	246,697	246,252	246,038	245,
Municipal	ľ											
5/8"	5	5	5	5	5	5	5	5	5	5	5	
3/4"		-	្ន		3		3	3	5	5	5	
1"	1	1	1	1	1			-	· .			
1 1/2"	8	8			1	1	1	1	1	1	1	
2"			8	8	8	8	8	8	8	8	8	
3"	8	8	8	8	8	8	8	8	8	8	8	
	1	1	1	1	1	1	1	1	1	1	1	
4"	5	5	5	5	5	5	5	5	5	5	5	
6"	2	-	-	-		-	-	1,000		-		
8"			-		1967		-	141	5	120		
10"	-	-		-	5.4.5							
Total Accounts	28	28	28	28	28	28	28	28	28	28	28	
Total Equivalents	143	143	143	143	143	143	143	143	143	143	143	
Annual Usage (ccf)	14,805	14,509	14,509	14,466	14,419	14,376	14,352	14,328	14,303	14,278	14,265	14,
Rye												
5/8"	-			(4)	20			127	5			
3/4"	0										-	
1"		3			150		-	-		-		
1 1/2"					-	-	-	8	5	-	=	
2"				-	-	-	-	-	-	-	-	
	- 2	ň,	*		-			-	-		-	
3"	1	1	1	1	1	1	1	1	1	1	1	
4"	5		2	-	-	-	-		8		2	
6"	8	-	-	(4)	-	08	-			-	-	
8"	*	-	-	*	-		14.0	12	2	-	8	
10"	-	-	•	-			-	-	-	(#	-	
Total Accounts	1	1	1	1	1	1	1	1	1	1	1	
Total Equivalents	7	7	7	7	7	7	7	7	7	7	7	
Annual Usage (ccf)	3,251	3,186	3,186	3,176	3,166	3,157	3,151	3,146	3,141	3,135	3,132	3
New Castle												
5/8"		+	1.60		12		1	9	2	9	- 1	
3/4"	8		1.70	(*)			-	-	+)	-	-	
1"	2	2	72)	926	-	-	-	-	-			
1 1/2"	-		(#°)	(*)	98	-	12	-	-	9	22	
2"	2)	3	14.	171			-					
	1	1	1	1	1	1	1	1	1	1	4	
3"			-	1		1	1	1	1	1	1	
3" 4"			100	127		-			-	-	-	
4"	123							-				
4" 6"	-	-										
4" 6" 8"				-	2	*	-	=	-	*	į.	
4" 6"	1	1	1	1			1	1		1	1	

Prepared By: Municipal and Financial Services Group 2013 Model

Schedule 15 - Sewer Customer and Usage Projections

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

City of Portumouth - Water Model
Schedule 16 - Cost of Service - Water

Operating Data Calculated Treatment Allocation	4.59	3,188	153%	7.02	4,875	1,688	200%	9.18 6,375	6,375	1,500		
Calculated Distribution Allocation		50.00				75.00				200 000		
Operating Cost Allocation	2013 Expenses		Base	Extra Capacity	pacity	Customer Service						
Operating Juvision Costs. Engineering Admin Pease Engineering Admin Pease Laboratory Portsmouth Laboratory Pease	100% 100% 100% 100%	\$ 268,542 \$ 34,949 \$ 114,837 \$ 22,830	51.6% 51.6% 51.6% 51.6%	Max D	Max Hour 7.2% 7.2% 7.2% 7.2%	Metering 3.7% 8.7% 8.7% 8.7% 8.7% 8.7% 8.7%	10.1% 10.1% 10.1% 10.1% 10.1%					
Storage Tanks Portsmouth Storage Tanks Portsmouth Booster Station Portsmouth Treatment Plant Portsmouth	100%	\$ 25,000 \$ 5,600 \$ 106,000 \$ 1083,720		27.3% 27.3% 27.3% 27.3%	7.2%	3.7% 3.7% 3.7%	10.1%					
Treatment Plant Pease Treatment-Wells Portsmouth Treatment-Wells Pease												
Distribution-Admin Ports mouth Distribution-Admin Pease Distribution Crossconnect Portsmouth Distribution Crossconnect Passe	100% 5	5 278,070 5 36,295 5 32,098			23.5% 23.5% 23.5%							
Distribution-Mains Portsmouth Distribution-Mains Pease Distribution-Services Portsmouth	100%	5 198,951			23.5%							
Distribution-Services Pease Distribution-Hydrants Porsmouth	100%	5 12,645 5 89,081			23.5%		X					
Distribution-Hydrants Pease Administration Peatsmouth Administration Pease Distribution-Meters Persmouth	100% 5 100% 5 100% 5 100% 5	5 33,474 5 1,425,533 5 195,984 1 129,932			23.5% 6.3% 6.3%	100,001	25.0%					
Distribution-Meters Pease foral	100% 5 5 Total O&M	\$ 20,790 \$ 4,598,664 \$ 4,598,664	\$ 2,373,409	\$ 1,256,511	\$ 332,738 \$	100.0% 172,379	\$ 463,628					
Capital Cost Allocation	Acquired Cost	Cost	Base	Extra Ca	Extra Capacity	Customer Service						
idmin	100%		8915	Max	Max Hour 7.2%	Metering 3.7%	10.1%					
deters umping	100%					100.0%						
supply supply	100% \$	\$ 4,164,617 \$ 1,777,530	51.6%	26.5%	7.2%	3.7%	10.1%					
otal Sate Bose Allocation		100	\$ 34,28	\$	\$ 7,036,244 \$	1,744,110 \$	\$ 432,472					
apital Costs	2013 Costs			ž	spacity Max Hour	Custon						
Existing Debt Service Cash Funded Capital Projects Projected Debt Service	100% 5		w w w				\$ 18,127 \$ 12,923					
otal		\$ 4,425,735		\$ 1,303,027	\$ 505,167 \$		\$ 31,049					
Customer Class		Average Day (1,000 gal/day)		num Day R Total Cap (1,000 gal	Extra Capacity (1,000 gal/day)	Maximum H Peaking Factor %	Maximum Hour Requirements actor Total Capacity (1,000 gal/day)	Num	2000	Average Number of Nu Eq. Meters	Number of Bills	
F Residential AF Residential	301,422	399	_	1,540	345	244%	2,014		_	6,876	73,704 8,892	
Commercial Industrial Municipal	415,530 278,036 33,897	1,138 762 93	112%	1,698 852 139	91 91 46	195%	2,221 1,115 181	523 262 43	959 83 50	2,748 519 259	996 600	
Other Districts ofal	1,221,073	3,345			17,11	146%	186			677,11	12 95,712	
Description	Total	Base	Extra Ca Max Day	Extra Capacity Day Max Hour	Custon	Customer Service Billing						
Units of Service Total Units Units	1,221,073 (1,000 gallons)	3,345 (1,000 gal/day)	(1,000	1,574	11,779 (# o/ eq. meters)	95,712 (# of bills)						
Operating Cost Total Cost Unit Cost	\$ 4,598,664 \$	5 2,373,409	46.40		\$ 172,379 \$	463,628						
apital Cost Total Cost		2,461,273			10.	31,049						
fotal Cost of Service fotal Cost of Service (\$/unit)	\$ 9,024,399 \$	4,834,682 \$	\$ 2,559,538 \$	837,905	\$ 297,597 \$	494,677						
Customer Class	ltem.	Base	Max	Extra Capacity Day Max Hour	Custon	ner Service Billing	Total	2013 Cost of Service Projected Revenue Unit Rate		% Class Project	Existing Projected Revenue Unit Rate	olt Rat
SF Residential	Units Required Revenue	826	1,0		6,8		\$ 3,032,521 \$	2,755,935 \$		89	2,146,716 \$	5.44
MF Residential	Units Required Revenue 5	577,114				45,957	\$ 1,278,987 \$	1,162,334 \$	60.9	14.2% \$	996,024 \$	5.22
ndustrial	Required Revenue 5	1,645,239				59,478	\$ 2,861,623 \$	2,600,623 \$	4.78	31.7% \$	2,879,772 \$	5.29
Municipal	Required Revenue S Units	1,100,848				5,148	\$ 1,389,622 \$	vs.	3.47	15.4% \$	1,888,598 \$	5.18
Other Districts	Required Revenue 5 Units Required Revenue 5	134,211 \$	5 66,022 S 15 1866 S	22,690		3,101	\$ 232,580 \$	211,367 \$	3.47	2.6% \$	239,925 \$	5.40
		Dente de la constante de la co		20000		70	200	500,173		1 100	30.270	Š

Schedule 17 - Cost of Service - Sewer

Operating Cost Allocation

	2013	Expen	ses								oadin							ustomer Se	rvice		
	12 2 30 25			V	olume			BOD			TSS			TKN		Met	ering			Billing	
O&M Cost Allocations	%		\$	%		\$	%		\$	%		\$	%		\$	%		\$	%		\$
Engineering Admin Portsmouth	100.00%	\$	559,668	79.17%	\$	443,071	1.67%	\$	9,328	1.67%	\$	9,328	0.83%	\$	4,664	8.33%	\$	46,639	8.33%	\$	46,639
Engineering Admin Pease	100.00%	\$	42,085	79.17%	\$	33,317	1.67%	\$	701	1.67%	\$	701	0.83%	\$	351	8.33%	\$	3,507	8.33%	\$	3,507
Laboratory Portsmouth	100.00%	\$	126,225	79.17%	\$	99,928	1.67%	\$	2,104	1.67%	\$	2,104	0.83%	\$	1,052	8.33%	\$	10,519	8.33%	\$	10,519
Laboratory Pease	100.00%	\$	118,567	79.17%	\$	93,866	1.67%	\$	1,976	1.67%	\$	1,976	0.83%	\$	988	8.33%	\$	9,881	8.33%	\$	9,881
Liftstations - Portsmouth	100.00%	\$	371,871	100.00%	\$	371,871	0.00%	\$	(32)	0.00%	\$	192	0.00%	\$		0.00%	\$	-	0.00%	\$	
Liftstation - Mechanic Street	100.00%	\$	232,658	100.00%	\$	232,658	0.00%	\$		0.00%	\$	2.5	0.00%	\$	-	0.00%	\$	9	0.00%	\$	
Liftstation - Deer Street	100.00%	\$	102,661	100.00%	\$	102,661	0.00%	\$		0.00%	\$	(4)	0.00%	\$		0.00%	\$	- 0	0.00%	\$	-
Liftstation - Pease	100.00%	\$	29,170	100.00%	\$	29,170	0.00%	\$	0.5	0.00%	\$	349	0.00%	\$		0.00%	\$	~	0.00%	\$	
Administration Portsmouth	100.00%	\$	1,700,495	0.00%	\$		0.00%	\$	-	0.00%	\$	1.40	0.00%	\$		50.00%	\$	850,248	50.00%	\$	850,248
Administration Pease	100.00%	\$	218,492	0.00%	\$	-	0.00%	\$		0.00%	\$	3-	0.00%	\$		50.00%	\$	109,246	50.00%	\$	109,246
Treatment Plant Portsmouth	100.00%	\$	1,765,057	75.00%	\$	1,323,793	10.00%	\$	176,506	10.00%	\$	176,506	5.00%	\$	88,253	0.00%	\$	-	0.00%	\$	2
Treatment Plant Pease	100.00%	\$	649,145	75.00%	\$	486,859	10.00%	\$	64,915	10.00%	\$	64,915	5.00%	\$	32,457	0.00%	\$		0.00%	\$	-
Collection Administration - Portsmouth	100.00%	\$	296,538	100.00%	\$	296,538	0.00%	\$	150	0.00%	\$	141	0.00%	\$	2	0.00%	\$	2	0.00%	\$	9
Collection Administration - Pease	100.00%	\$	43,894	100.00%	\$	43,894	0.00%	\$:=: (0.00%	\$	141	0.00%	\$	8 4	0.00%	\$		0.00%	\$	
Collection Mains - Portsmouth	100.00%	\$	204,221	100.00%	\$	204,221	0.00%	\$	-	0.00%	\$	424	0.00%	\$	× 1	0.00%	\$		0.00%	\$	3
Collection Mains - Pease	100.00%	\$	18,187	100.00%	\$	18,187	0.00%	\$	*	0.00%	\$	399	0.00%	\$		0.00%	\$		0.00%	\$	
Collection Intcptr - Portsmouth	100.00%	\$	1120	100.00%	\$	The state of	0.00%	\$	143	0.00%	\$	127	0.00%	\$	¥ 1	0.00%	\$	2	0.00%	\$	- 1
Collection Inteptr - Pease	100.00%	\$	750	100.00%	\$	-31	0.00%	\$	(*)	0.00%	\$	200	0.00%	\$	× 1	0.00%	\$		0.00%	\$	9
Collection Laterals - Portsmouth	100.00%	\$	37,649	100.00%	\$	37,649	0.00%	\$	120	0.00%	\$	526	0.00%	\$	4	0.00%	\$	- 4	0.00%	\$	9
Collection Laterals - Pease	100.00%	\$	982	100.00%	\$	982	0.00%	\$	14.5	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	
Total	100.00%	\$	6,517,565	83.33	% \$	3,818,664	1.33	% \$	255,529	1.33	% \$	255,529	0.67	% \$	127,765	6.6	7% \$	1,030,039	6.67	% \$	1,030,039

Rate Base Asset Category

Admin Collection Pumping Treatment Total

ĸ										L	padir	ng			
П				Vol	um			OD			TSS		T	KN	
Ø	%		\$	%		\$	%		\$	%		\$	%		\$
Г	100.00%	\$	4,149,329	100.00%	\$	4,149,329	0.00%	\$		0.00%	\$		0.00%	\$	-
	100.00%	\$	35,363,303	100.00%	\$	35,363,303	0.00%	\$	-	0.00%	\$	243	0.00%	\$	-
	100.00%	\$	9,550,748	100.00%	\$	9,550,748	0.00%	\$	-	0.00%	\$	2.43	0.00%	\$	-
	100.00%	\$	25,655,801	75.00%	\$	19,241,851	10.00%	\$	2,565,580	10.00%	\$	2,565,580	5.00%	\$	1,282,790
_	100.00%	Ś	74.719.181	93.75%	Ś	68.305.231	2.50%	\$	2.565.580	2.50%	6 \$	2.565.580	1.25%	Ś	1.282.790

Capital Costs Existing Debt Cash Funded CIP

Projected Debt Total

Cost Allocation Summary Operating Costs Total Capital Costs Total Total

FY 20	13 Co	its												
			Vo	lume			BOD			TSS			TKN	
%		\$	%		\$	%		\$	%		\$	%		\$
100.00%	\$	3,753,788	93.75%	\$	3,519,176	2.50%	\$	93,845	2.50%	\$	93,845	1.25%	\$	46,922
100.00%	\$	1,086,000	93.75%	\$	1,018,125	2.50%	\$	27,150	2.50%	\$	27,150	1.25%	\$	13,575
100.00%	\$	160	93.75%	\$	-	2.50%	\$	11.20	2.50%	\$	7323	1.25%	\$	- 3
100.00%	\$	4,839,788	93.75%	\$	4,537,301	2.509	% \$	120,995	2.509	6 \$	120,995	1.25	% \$	60,497

To	tal Required	STATE OF STREET			0		70	Custome	r Se	rvice
		Volume	BOD	TSS		TKN		Metering		Billing
\$	6,517,565	\$ 3,818,664	\$ 255,529	\$ 255,529	\$	127,765	\$	1,030,039	\$	1,030,039
\$	4,839,788	\$ 4,537,301	\$ 120,995	\$ 120,995	\$	60,497	\$	-	\$	(3)
\$	11,357,353	\$ 8,355,965	\$ 376,524	\$ 376,524	\$	188,262	\$	1,030,039	\$	1,030,039

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

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

Schedule 17 - Cost of Service - Sewer

		Tot	tal Required					William P.	7		10	Custome	r Se	vice
Description					Volume	BOD		TSS		TKN		Metering		Billing
Units of Service Retail			1,055,012		1,055,012	1,871,993		2,238,847		104,228		6.336		76,032
Un	its	(1,0	000 gallons)	(1,	000 gallons)	(lbs)		(lbs)		(lbs)	1.	# of custs)	1	of bills)
Cost of Service								17		1.443	C	of custs,		oj bilisj
Total		\$	11,357,353	\$	8.355.965	\$ 376,524	5	376.524	Ś	188,262	\$	1.030.039	¢	1.030.039
Unit Cost					000000000000000000000000000000000000000	31,3,033	*	5,0,52,1	7	100,202	*	1,030,033	7	1,030,033
Total		\$	10.77	\$	7.92	\$ 0.20	\$	0.17	\$	1.81	\$	162.57	\$	13.55

				The same of the sa	id	Name of the last		Custome	r Se	rvice	Industrial	-	Total
Customer Class		Volume	BOD	TSS		TKN		Metering		Billing	Pretreatment		
SF Residential	Units	244,597	340,210	425,263		20,413	_	4,659	_	55,908		_	
	Req Revenue	\$ 1,937,270	\$ 68,428	\$ 71,520	\$	36,870	\$	757,410	5	757,410		Ś	3,628,909
MF Residential	Units	175,058	243,489	304,361		14,609	-	744		8,928		7	3,020,303
	Req Revenue	\$ 1,386,504	\$ 48,974	\$ 51,187	\$	26,388	\$	120,952	\$	120,952		\$	1,754,956
Commercial	Units	352,543	735,530	858,118		39,228	-	840	-	10,080		-	1,734,330
	Req Revenue	\$ 2,792,232	\$ 147,941	\$ 144,316	\$	70,856	Ś	136,558	\$	136,558		Ś	3,428,462
Industrial	Units	229,200	478,193	557,892		25,504		63	-	756		4	3,123,102
	Req Revenue	\$ 1,815,325	\$ 96,182	\$ 93,825	\$	46,066	\$	10,242	\$	10,242		\$	2,071,881
Municipal	Units	13,289	18,484	23,105		1,109		28		336		*	2,071,001
	Req Revenue	\$ 105,252	\$ 3,718	\$ 3,886	\$	2,003	S	4,552	\$	4,552		Ś	123,962
Rye	Units	2,918	4,059	5,073		244	-	1	*	12		*	123,502
	Req Revenue	\$ 23,112	\$ 816	\$ 853	\$	440	Ś	163	5	163		Ś	25,547
New Castle	Units	37,407	52,029	65,036		3,122	-	1		12		*	23,347
	Req Revenue	\$ 296,270	\$ 10,465	\$ 10,938	5	5,639	Ś	163	\$	163		\$	323,636
Total	Units	1,055,012	1,871,993	2,238,847		104,228	-	6,336	,	76,032		7	323,030
	Req Revenue	\$ 8,355,965	\$ 376,524	\$ 376,524	Š	188,262	\$	1,030,039	\$	1,030,039		\$	11,357,353

		venue Requiremei al Revenue Requir				A STATE
SF Residential	MF Residential	Commercial	Industrial	Municipal	Rye	New Castle
31.95%	15.45%	30.19%	18.24%	1.09%	0.22%	2.85%

		FY 11 - Rates			Section 1	AND REAL PROPERTY.
Total Revenue	Ci	urrent	Calcu	ulated	\$ Change	% Change
SF Residential	22.00%	\$2,281,333	31.95%	\$3,312,633	\$1,031,300	9.95%
MF Residential	16.58%	\$1,718,661	15.45%	\$1,602,004	(\$116,657)	-1.13%
Commercial	34.08%	\$3,533,555	30.19%	\$3,129,656	(\$403,899)	-3.90%
Industrial	22.43%	\$2,325,686	18.24%	\$1,891,308	(\$434,378)	-4.19%
Municipal	1.29%	\$133,278	1.09%	\$113,159	(\$20,119)	-0.19%
Rye	0.28%	\$29,518	0.22%	\$23,320	(\$6,198)	-0.06%
New Castle	3.33%	\$345,477	2.85%	\$295,430	(\$50,048)	-0.48%
	100%	\$10.367.508	100%			

Schedule 18 - Revenue Analysis - Water

	F	Y 2013	FY 20	14	FY 2015		FY 2016		FY 2017	ci,	FY 2018		FY 2019		FY 2020		FY 2021		FY 2022	FY 2023
Administrative	\$ 1	1,854,922	\$1,95	8,828	\$2,056,769)	\$2,159,608		\$2,267,588		\$2,380,968	\$	2,500,016	\$	2,625,017	\$	2,756,268	\$	2,894,081	\$ 3,038,785
Fixed	\$ 2	2,208,422	\$2,16	3,639	\$2,131,921	L	\$2,196,361		\$2,242,039		\$2,313,040	\$	2,386,450	\$	2,468,612	\$	2,547,122	\$	2,628,329	\$ 2,712,338
Variable	\$	535,320	\$64	5,207	\$680,579)	\$718,137		\$758,024		\$800,395	\$	845,416	\$	893,263	\$	944,126	\$	- Company Community	\$ 1,055,718
	\$ 4	1,598,664	\$4,76	7,674	\$4,869,270)	\$5,074,106		\$5,267,651		\$5,494,402	\$	5,731,882	\$	5,986,892	\$	6,247,515	\$	6,520,616	\$ 6,806,842
%'s of O&M Costs																				
Administrative		40.34%		1.09%	42.24%		42.56%		43.05%		43.33%		43.62%		43.85%		44.12%		44.38%	44.64%
Fixed		48.02%		5.38%	43.78%		43.29%		42.56%		42.10%		41.63%		41.23%		40.77%		40.31%	39.85%
Variable		11.64%	1	3.53%	13.98%	6	14.15%		14.39%		14.57%		14.75%		14.92%		15.11%		15.31%	15.51%
% of Total Rev. Reg.	F	Y 2013	FY 20	14	FY 2015		FY 2016	7	FY 2017		FY 2018	7	FY 2019	10	FY 2020	918	FY 2021	3	FY 2022	FY 2023
Total O&M	5	0.96%	49.9	2%	56.39%		53.23%		55.12%		56.45%		57.89%		58.87%		59.76%		60.66%	61.87%
Administrative O&M	2	20.55%	20.5	1%	23.82%		22.65%		23.73%		24.46%		25.25%		25.81%		26.37%		26.92%	27.62%
Fixed O&M	2	24.47%	22.6	5%	24.69%		23.04%		23.46%		23.76%		24.10%		24.27%		24.36%		24.45%	24.65%
Total Capital Costs			\$ 4,78	2,479	\$ 3,766,152	\$	4,458,807	\$	4,288,511	\$	4,238,740	\$	4,170,221	\$	4,183,242	\$	4,206,751	\$	4,228,153	\$ 4,194,849
% of Total Rev. Req.			50.0	3%	43.61%		46.77%		44.88%		43.55%		42.11%		41.13%		40.24%		39.34%	38.13%
% Collected through ERU based Fixed Charges			22.6	5%	24.69%		23.04%		23.46%		23.76%		24.10%		24.27%		24.36%		24.45%	24.65%
Total Consumption																				
Retail			1,53	8,972	1,534,388		1,529,463		1,524,883		1,522,314		1,519,745		1,517,175		1,514,441		1,513,121	1,512,216
Other Districts			6	0,830	60,648		60,454		60,273		60,171		60,070		59,968		59,860		59,808	59,772
Total Collected Revenue - Other Districts % of Revenues Collected	\$	50,278 1%																		
Retail Revenue Requirements			\$ 8,95	9,653	\$ 8,044,922	\$	8,942,413	\$	8,965,662	\$	9,142,642	\$	9,311,603	\$	9,579,634	\$	9,863,766	\$	10,158,269	\$ 10,411,191
Revenues to be Collected from Fixed Charges per ERU			\$ 2,02	9,858	\$ 1,986,138	\$	2,060,311	\$	2,103,498	\$	2,172,710	\$	2,244,137	\$	2,325,279	\$	2,403,250	\$	2,483,938	\$ 2,566,757
Operating Unit Rate			\$	1.36	\$ 1.46	\$	1.55	\$	1.65	\$	1.76	\$	1.87	\$	1.99	\$	2.12	\$	2.24	\$ 2.38
Capital Unit Rate			\$	3.11	\$ 2.45	\$	2.92	\$	2.81	\$	2.78	\$	2.74	\$	2.76	\$	2.78	\$	2.79	\$ 2.77

Excess Water Use Charge Calculation (Irrigation)

Water Capacity Improvement Multiplier \$ 684
Purchased Annual Capacity (Gallons) 91,250 250.00 gpd
Purchase Annual Capacity (100 Cubic Feet) 121.99

Payback Period (Years) 10
Interest Rate (Quarterly) 0.00%

Annual Payment (Fixed Fee) \$68.40

Cost per 100 Cubic Feet \$ 0.56

Schedule 19 - Revenue Analysis - Sewer

177. 17. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018		FY 2019	E4-3	FY 2020	-	FY 2021		FY 2022		FY 2023
Administrative \$	1,990,413	\$2,314,516	\$2,430,242	\$2,551,75	4 \$2,679,34	2 \$2,813,30	9 \$	AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUM		3,101,673	\$	3,256,756	Ś	3,419,594	Ś	3,590,574
Fixed \$	3,569,552	\$3,475,505	\$3,301,248	\$3,381,28	\$4,859,40			4,826,887		5,051,021		5,224,387	10.50	5,487,498	278	5,667,151
Variable \$	957,600	\$994,308	\$1,052,069	\$1,113,52	The state of the s	, , , , , , , , , , , , , , , , , , , ,		to Santana Santana	2.0	1,401.597	Ś	1,485,653	Ś	1,575,190	\$	1,670,581
\$	6,517,565	\$6,784,329	\$6,783,558	\$7,046,56			-	9,103,533		9,554,291		9,966,796	Ś	10,482,282		10,928,307
%'s of O&M Costs						, ,	,	-,200,000	*	3,334,232	~	3,300,730	7	10,402,202	Ą	10,528,307
Administrative	30.54%	34.12%	35.83%	36.21%	6 30.739	6 31.62	%	32.45%		32.46%		32.68%		32.62%		32.86%
Fixed	54.77%	51.23%	48.67%					53.02%		52.87%		52.42%		52.35%		
Variable	14.69%	14.66%	15.51%					14.53%		14.67%		14.91%		15.03%		51.86% 15.29%
% of Total Rev. Reg.		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018		FY 2019		TV 2020		EV 2024				
Total O&M		55.44%	49.51%	41.45%	43.96%	44.75%		44.99%		FY 2020	S.,	FY 2021	-	FY 2022	Wite.	FY 2023
Administrative O&M		18.91%	17.74%	15.01%	13.51%	14.15%		14.60%		46.73% 15.17%		49.12%		50.94%		53.51%
Fixed O&M		28.40%	24.10%	19.89%	24.50%	24.32%		23.86%				16.05%		16.62%		17.58%
			24.2070	15.05/0	24.50%	24.3270		23.80%		24.71%		25.75%		26.67%		27.75%
Total Capital Costs	Ś	5,453,739	\$ 6,917,006	\$ 9,954,280	\$ 11,114,868	\$ 10,986,329	2 6	11,129,886	Ś.	10,889,410	4	10 225 224		10 005 105		20020000
% of Total Rev. Req.		44.56%	50.49%	58.55%	56.04%	55.25%	, ,	55.01%		53.27%	>	10,325,234 50.88%	>	10,096,107 49.06%	\$	9,492,964 46.49%
% Collected through ERU based Fixed Charges		28.40%	24.10%	19.89%	24.50%	24.32%		23.86%		24.71%		25.75%		26.67%		27.75%
Total Usage																
Retail + Rye		1,111,022	1,107,712	1,104,157	1,100,851	1,098,996	5	1,097,141		1,095,286		1,093,312		1,092,360		1,091,706
Wholesale - New Castle		40,841	40,719	40,588	40,467	40,398		40,330		40,262		40,190		40,154		40,130
Retail Revenue Requirements	\$	11,265,687	\$ 12,748,883	\$ 16,070,036	\$ 18,922,790	\$ 18,996,179) \$	19.366.353	Ś	19,598,224	\$	19,510,066	Ś	19,804,262	\$	19,876,243
						or confirmation	n :	,0,000		,J,LL-	Y	13,310,000	4	13,004,202	4	13,010,243
Revenues to be Collected from Fixed Charges per I	RU \$	3,199,357	\$ 3,071,934	\$ 3,196,155	\$ 4,636,492	\$ 4,620,389	\$	4,620,040	\$	4,842,130	\$	5,023,062	\$	5,281,067	\$	5,515,900
Operating Unit Rate	\$	2.27	\$ 2.40	\$ 2.55	\$ 2.78	\$ 2.97	7 \$	3.18	\$	3.41	\$	3.67	\$	3.91	\$	4.30
Capital Unit Rate	¢	4.73	\$ 6.02	\$ 8.70	\$ 9.74	\$ 9.64		9.78		9.59		9.11		8.91		8.39

City of Portsmouth - Water and Sewer Model

Schedule 20 - Septage

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

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

Schedule 21 - Rate Reconciliation

			FY 2012	Automotive
			Water	
Actual Revenues Collected - Water	\$	8,440,912		
# of Equivalents		11,779		
		0 - 10 Units	Over 10 Units	Total Consumption
SF Residential	3	84%	16%	386,897
MF Residential		36%	64%	194,865
Commercial		13%	87%	555,522
Industrial		0%	100%	371,706
Municipal		9%	91%	45,317
Other Districts				62,071
Irrigation				16,073
Total				1,632,451
	100	PARTIE NAME OF THE PARTY NAME	Sewer	120000
Actual Revenues Collected - Sewer	\$	10,192,483		
# of Equivalents		8,978		
		0 - 10	Over 10	Total
		Units	Units	Consumption
SF Residential		90%	10%	272,501
MF Residential		36%	64%	195,029
Commercial		14%	86%	392,762
ndustrial		0%	100%	255,348
Municipal		13%	87%	14,805
Rye		4%	96%	3,251
New Castle				41,674
Total				1,175,370

Monthly Meter Charge	Water		100	Sewer
# of Equivalents	11,779			
Charge per Equivalent	\$ 4.95			
Annual Revenue Collected	\$ 699,700			
Usage Charges		Usage Charges		
Tier 1 (0 - 10 Units)		Tier 1 (0 - 10 Units)		
Total Annual Consumption 100 cf (Units)	473,027	Total Annual Consumption 100 cf (Units)		373,097
Unit Rate per Unit	\$ 4.15	Unit Rate per Unit	\$	8.29
Annual Revenue Collected	\$ 1,963,061	Annual Revenue Collected	\$	3,092,978
Tier 2 (Over 10 Units)		Tier 2 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)	1,081,582	Total Annual Consumption 100 cf (Units)		760,599
Unit Rate per Unit	\$ 5.00	Unit Rate per Unit	\$	9.11
Annual Revenue Collected	\$ 5,407,909	Annual Revenue Collected	\$	6,929,053
Irrigation Usage		New Castle		
Total Annual Consumption 100 cf (Units)	16,073	Total Annual Consumption 100 cf (Units)		41,674
Unit Rate per Unit	\$	Unit Rate per Unit	\$	8.29
Annual Revenue Collected	\$	Annual Revenue Collected	\$	345,477
Other Districts - Wholesale				
Total Annual Consumption 100 cf (Units)	62,071			
Unit Rate per Unit	\$ 0.81			
Annual Revenue Collected	\$ 50,278			
Total Revenues Collected - Meter Charge	\$ 699,700			
Total Revenues Collected - Tier 1	\$ 1,963,061	Total Revenues Collected - Tier 1	\$	3,092,978
Total Revenues Collected - Tier 2	\$ 5,407,909	Total Revenues Collected - Tier 2	\$	6,929,053
Total Revenues Collected - Irrigation Usage	\$ 80,365	Total Revenues Collected - New Castle	\$	345,477
Total Revenues Collected - Wholesale	\$ 50,278		*	
Total Collected Revenues	\$ 8,201,312	Total Collected Revenues	\$	10,367,508
Actual Revenues Collected	\$	Actual Revenues Collected	\$	10,192,483
check	-2.8%	check	180	1.7%

City of Portsmouth - Water and Sewer Model

Schedule 22 - FY 13 Policy Analysis

		11 2013	2 2 2
	Visit Williams	Water	
# of Equivalents	11,779		
	0 - 10	Over 10	Total
	Units	Units	Consumption
SF Residential	84%	16%	379,159
MF Residential	36%	64%	190,968
Commercial	13%	87%	544,412
Industrial	0%	100%	364,272
Municipal	9%	91%	44,411
Other Districts			60,830
Irrigation			15,752
Total			1,599,802
		Sewer	E TOTAL
# of Equivalents	8,964		
	0 - 10	Over 10	Total
	Units	Units	Consumption
SF Residential	90%	10%	267,051
MF Residential	36%	64%	191,128
Commercial	14%	86%	384,907
Industrial	0%	100%	250,241
Municipal	13%	87%	14,509
Rye	4%	96%	3,186
New Castle			40,841
Total			1,151,863

FY 2013

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

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

Policy #1 -Additional Tier

Monthly Meter Charge	9%		Water			Sewer
# of Equivalents			11,779			
Charge per Equivalent		\$	4.95			
Annual Revenue Collected			699,700			
Usage Charges				Usage Charges		
Tier 1 (0 - 2 Units)				Tier 1 (0 - 2 Units)		
Total Annual Consumption 100 cf (Units)	7%		163,859	Total Annual Consumption 100 cf (Units)	8%	130,953
Unit Rate per Unit		\$	3.47	Unit Rate per Unit		\$ 6.77
Annual Revenue Collected		\$	568,590	Annual Revenue Collected		\$ 886,551
Tier 2 (2 - 10 Units)	84%			Tier 2 (2 - 10 Units)	92%	
Total Annual Consumption 100 cf (Units)			299,412	Total Annual Consumption 100 cf (Units)		234,683
Unit Rate per Unit	1.00	\$	4.23	Unit Rate per Unit	1.00	\$ 9.90
Annual Revenue Collected		\$	1,267,819	Annual Revenue Collected		\$ 2,323,851
Tier 3 (Over 10 Units)				Tier 3 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)			1,059,950	Total Annual Consumption 100 cf (Units)		745,387
Unit Rate per Unit	1,20	5	5.08	Unit Rate per Unit	1.10	\$ 10.84
Annual Revenue Collected		\$	5,385,861	Annual Revenue Collected	3/10/200	\$ 8,082,077
Irrigation Usage				New Castle		ì
Total Annual Consumption 100 cf (Units)			15,752	Total Annual Consumption 100 cf (Units)		40,841
Unit Rate per Unit	1.20	\$	5.08	Unit Rate per Unit	1.00	\$ 9.90
Annual Revenue Collected		\$	80,037	Annual Revenue Collected		\$ 404,407
Other Districts - Wholesale	1%					
Total Annual Consumption 100 cf (Units)			60,830	1		
Unit Rate per Unit		\$	0.81			
Annual Revenue Collected		\$	49,272			-

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Prepared By: Municipal and Financial Services Group
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City of Portsmouti

r and Sewer Model

Schedule 22 - FY 13 Policy Analysis

5/8"	1.00	\$8.54	\$10.8
3/4"	1.00	\$8.54	\$10.8
1"	1.67	\$14.27	\$18.1
1 1/2"	2.88	\$24.60	\$31.3
2"	4.63	\$39.54	\$50.3
3"	7.33	\$62.59	\$79.6
4"	13.89	\$118.65	\$151.0
6"	24.30	\$207.59	\$264.2
8"	33.94	\$289.99	\$369.1
10"	50.91	\$434.99	\$553.6

i				
Total Revenues Collected - Meter Charge	\$ 699,700			
Total Revenues Collected - Tier 1	\$ 568,590	Total Revenues Collected - Tier 1	S	886,551
Total Revenues Collected - Tier 2	\$ 1,267,819	Total Revenues Collected - Tier 2	\$	2,323,851
Total Revenues Collected - Tier 3	\$ 5,385,861	Total Revenues Collected - Tier 3	\$	8,082,077
Total Revenues Collected - Irrigation Usage	\$ 80,037	Total Revenues Collected - New Castle	\$	404,40
Total Revenues Collected - Wholesale	\$ 49,272			
Total Collected Revenues	\$ 8,051,280	Total Collected Revenues	\$	11.696.886
Actual Revenues Collected	\$ 8,051,280	Actual Revenues Collected	S	11,696,886
check	0.0%	check		0.09

Monthly Meter Charge	15%	Water		10%	Sewer
# of Equivalents		11,779	# of Equivalents		8,964
Charge per Equivalent		\$	Charge per Equivalent	\$	10.87
Annual Revenue Collected		\$	Annual Revenue Collected	Ś	1,169,689
Usage Charges	84%		Usage Charges	90%	
Tier 1 (0 - 10 Units)			Tier 1 (0 - 10 Units)		
Total Annual Consumption 100 cf (Units)		463,566	Total Annual Consumption 100 cf (Units)		365,635
Unit Rate per Unit		\$ 3.86	Unit Rate per Unit	\$	8.59
Annual Revenue Collected		\$ 1,789,969	Annual Revenue Collected	\$	3,139,346
			Court a price of extension of the property of the first of the property of the		
Tier 2 (Over 10 Units)			Tier 2 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)		1,059,950	Total Annual Consumption 100 cf (Units)		745,387
Unit Rate per Unit	1.20	\$ 4.65	Unit Rate per Unit	1.10 \$	9.44
Annual Revenue Collected		\$ 4,931,068	Annual Revenue Collected	\$	7,037,195
Irrigation Usage			New Castle		
Total Annual Consumption 100 cf (Units)		15,752	Total Annual Consumption 100 cf (Units)		40,841
Unit Rate per Unit	1.20	\$	Unit Rate per Unit	1.00 \$	8.59
Annual Revenue Collected		\$	Annual Revenue Collected	\$	350,657
Other Districts - Wholesale	1%				
Total Annual Consumption 100 cf (Units)		60,830			
Unit Rate per Unit		\$ 0.81			
Annual Revenue Collected		\$ 49,272			
Total Revenues Collected - Meter Charge		\$ 1,207,692	Total Revenues Collected - Meter Charge	\$	1,169,689
Total Revenues Collected - Tier 1		\$ 1,789,969	Total Revenues Collected - Tier 1	\$	3,139,346
Total Revenues Collected - Tier 2		\$ 4,931,068	Total Revenues Collected - Tier 2	\$	7,037,195
Total Revenues Collected - Irrigation Usage		\$ 73,279	Total Revenues Collected - New Castle	\$	350,657
Total Revenues Collected - Wholesale		\$ 49,272			,
Total Collected Revenues		\$ 8,051,280	Total Collected Revenues	\$	11,696,886
Actual Revenues Collected		\$ 8,051,280	Actual Revenues Collected	\$	11,696,886
check		0.0%	check		0.0%

City of Portsmouth - Water and Sewer Model

Schedule 23 - Policy Analysis Sample Bills

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

Sewer Rates					1		HALL ST
	C	urrent	Po	licy #1	P	olicy #2	
Monthly Meter Charge	1	FY 13		Y 13		FY 13	
5/8	\$	-	\$	-	\$	10.87	
3/4	\$	-	\$	2	\$	10.87	
1	\$	-	\$		\$	18.17	
1 1/2	\$	-	\$	-	\$	31.31	
2	\$	-	\$	-	\$	50.33	
3	\$	-	\$	-	\$	79.66	
4	\$	-	\$	~	\$	151.01	
6	\$	8	\$		\$	264.22	
8	\$	2	\$	34	\$	369.10	
10	\$	-	\$	~	\$	553.65	
Usage Rates - Tiered Charges per 100 c.f.			_				-
Tier 1 (0 - 10 Units)	\$	9.54			\$	9.54	
Tier 2 (Over 10 Units)	\$	10.49			\$	10.49	
Tier 1 (0 - 2 Units)			\$	6.77			
Tier 2 (2 - 10 Units)			\$	9.90			
Tier 3 (Over 10 Units)			\$	10.84			
New Castle	\$	9.54	\$	9.90	\$	9.54	

519			Sample	Water Bills				MET S
Meter Size	Monthly Usage cubic feet	Current FY 13	Policy #1 FY 13	% Increase	\$ Increase	Policy #2 FY 13	% Increase	\$ Increase
5/8	200	\$13.25	\$11.89	-10.3%	(\$1.36)	\$16.84	27.1%	\$3.59
5/8	500	\$25.70	\$24.59	-4.3%	(\$1.11)	\$29.29	14.0%	\$3.59
1	2,500	\$124.77	\$125.30	0.4%	\$0.53	\$130.77	4.8%	\$6.00
3/4	3,000	\$146.45	\$147.39	0.6%	\$0.94	\$150.04	2.5%	\$3.59
3	40,000	\$2,027.76	\$2,058.76	1.5%	\$31.00	\$2,054.09	1.3%	\$26.33
3/4	600	\$29.85	\$28.83	-3.4%	(\$1.02)	\$33.44	12.0%	\$3.59
1 1/2	5,000	\$255.75	\$258.31	1.0%	\$2.56	\$266.10	4.0%	\$10.35
3	40,000	\$2,027.76	\$2,058.76	1.5%	\$31.00	\$2,054.09	1.3%	\$26.33
6	310	\$133.14	\$131.87	-1.0%	(\$1.27)	\$220.45	65.6%	\$87.32
8	1,900	\$254.51	\$254.56	0.0%	\$0.05	\$376.49	47.9%	\$121.98
Irrigatio	THE STATE OF THE						Spills 250 Garage	-20/00/2420/0200
3/4	600	\$34.95	\$35.44	1.4%	\$0.49	\$38.54	10.3%	\$3.59
1	4,000	\$208.27	\$211.52	1.6%	\$3.25	\$214.27	2.9%	\$6.00
1 1/2	50,000	\$2,514.25	\$2,554.87	1.6%	\$40.62	\$2,524.60	0.4%	\$10.35
Other				- Hymmotor				
3/4	23,000	\$191.25	\$186.30	-2.6%	(\$4.95)	\$186.30	-2.6%	-\$4.95
1	4,000	\$40.67	\$32.40	-20.3%	(\$8.27)	\$32.40	-20.3%	-\$8.27
1 1/2	50,000	\$419.25	\$405.00	-3.4%	(\$14.25)	\$405.00	-3.4%	-\$14.25

		-120	Sample	Sewer Bills			3,511	7 -
Meter Size	Monthly Usage cubic feet	Current FY 13	Policy #1 FY 13	% Increase	\$ Increase	Policy #2 FY 13	% Increase	\$ Increase
5/8	200	\$19.08	\$13.54	-29.0%	(\$5.54)	\$29.95	57.0%	\$10.87
5/8	500	\$47.70	\$43.25	-9.3%	(\$4,45)	\$58.57	22.8%	\$10.87
1	2,500	\$252.75	\$255.40	1.0%	\$2.65	\$270.92	7.2%	\$18.17
3/4	3,000	\$305.20	\$309.61	1.4%	\$4.41	\$316.07	3.6%	\$10.87
3	40,000	\$4,186.50	\$4,321.45	3.2%	\$134.95	\$4,266.16	1.9%	\$79.66
3/4	600	\$57.24	\$53.15	-7.1%	(\$4.09)	\$68.11	19.0%	\$10.87
1 1/2	5,000	\$515.00	\$526.47	2.2%	\$11.47	\$546.31	6.1%	\$31.31
3	40,000	\$4,186.50	\$4,321.45	3.2%	\$134.95	\$4,266.16	1.9%	\$79.66
6	310	\$29.57	\$24.43	-17.4%	(\$5.14)	\$293.79	893.4%	\$264.22
8	1,900	\$189.81	\$190.34	0.3%	\$0.53	\$558.91	194.5%	\$369.10
New								
3/4	23,000	\$2,194.20	\$2,277.48	3.8%	\$83.28	\$2,205.07	0.5%	\$10.87
1	4,000	\$381.60	\$396.08	3.8%	\$14.48	\$399.77	4.8%	\$18.17
1 1/2	50,000	\$4,770.00	\$4,951.05	3.8%	\$181.05	\$4,801.31	0.7%	\$31.31

City of Portsmouth - Water and :

Fotal Collected Revenues

Schedule 24 - Rate analysis

Schedule 24 - Rate Analysis	E I		1000				FY 2014							
				Water	_	-	FY 2014	- Ministra						
Net Revenue Requirements	5	8,959,6	53	AVAILE 1			Net Revenue Requirements	5 11,265,687	Ses	ver				
f of Meter Size Equivalents		11,779					# of Meter Size Equivalents	8,978						
		0 - 2		0 - 10	Over 10	Total		0 - 2	0 -	10	Over 10	Total	Less MF	Less MF & Come
SF Residential	-	Units		Units	Units	Consumption		Units	Un	its	Units	Consumption	Irrigation	Irrigation
AF Residential		33%		84%	16%	379,159	SF Residential	37%	90	%	10%	267,051	267,051	267,051
ommercial		994		36%	64%	190,968	MF Residential	9%	36	%	64%	191.128	190,392	190,392
		3%		13%	87%	544,412	Commercial	426	14	%	86%	384,907	384,907	335,740
ndustrial		0%		0%	100%	364,272	Industrial	0%	01	6	100%	250,241	250,241	250,741
Municipal		2%		9%	91%	44,411	Municipal.	3%	13	%	87%	14.509	14,509	14,509
Wholesale - Other Districts						50,830	Rye	1%	41	K	96%	3.186	3,186	3,186
rrigation						15,752	New Castle				4.504	40.841	40,841	40.841
fotal						1,599,802	Total					1,151,863	1,151,126	1,101,959
AF Residential (Unit Multipliers)		52%		95%	5%		MF Residential (Unit Multipliers)	51%	95	κ.	5%	1,131,403	1,131,120	1,101,959
Alternative 1: Current Rate Structure														
Monthly Meter Charge		9%		Water			T			Sew	nbf .			
of Equivalents			100		Missioner				Current	Rates	Break-even	1		
				11,779	11,779									
harge per Equivalent				\$4.95	\$5.51	11.3%						- 1		
Innual Revenue Collected		The State of		\$699,700	\$778,722									
Jsage Charges		91%					Usage Charges							
Capital Related Rate							Capital Related Rate					- 1		
Total Annual Consumption 100 of (Units)				1,538,972	1,538,972		Total Annual Consumption 100 of (Units)		1.	151,863	1.151.863			
Jnit Rate per Unit				\$2.78	\$3.09		Unit Rate per Unit			4.00		- 1		
Annual Revenue Collected				\$4,278,343	54,761,526		Annual Revenue Collected		\$ 4,6	07,450		ł		
Ser 1 (0 - 16 Units)							Tier 1 (0 - 10 Units)							
otal Annual Consumption 100 of (Units)		- 3	0%	463,566	463,566									
Jnit Rate per Unit		0.49	u en	\$1.37	\$1.52	11.3%	Total Annual Consumption 100 cf (Units)		100	365,635	365,635			
Annual Revenue Collected		0.43		\$635,086	\$706,810	11.3%	Unit Rate per Unit Annual Revenue Collected	1.39	5 20	5.54 25.621				
Tier Z (Over 10 Units)							Tier 2 (Over 10 Units)							
otal Annual Consumption 100 cf (Units)				1,059,950	1.059.950		Total Annual Consumption 100 of (Units)				245.244	- 1		
Init Rate per Unit		0.80		\$2.22	52.47	11.3%	Unit Rate per Unit	4.60		745,387	745,387			
nnual Revenue Collected		0.00		\$2,353,089	\$2,618,840	11.3%	Annual Revenue Collected	1.62	\$ 4,8	5.49 37,559		1		
rrigation Usage							New Castle							
otal Annual Consumption 100 cf (Units)				15,752	15,752		Total Annual Consumption 100 of (Units)			40.841	40.841			
Init Rate per Unit		0.80		52.22	52.47	11.3%	Unit Rate per Unit	1.39	4:		5 5.34			
onual Revenue Collected				\$34,968	\$38,918		Annual Revenue Collected	2.39	5 2	26,256				
Other Districts - Wholesale							1-12					- 4		
otal Annual Consumption 100 cf (Units)				60,830	60,830		Total Revenues Collected - Capital Related		\$ 4,6	07,450	\$ 4,437,599	- 1		
nit Rate per Unit		0.29		50.81	\$0.90	11.3%	Total Revenues Collected - Tier 1				\$ 1,950,947	- 1		
nnual Revenue Collected				\$49,272	\$54,837		Total Revenues Collected - Tier 2 Total Revenues Collected - New Castle		5 4,8	37,559	\$ 4,659,225			
otal Revenues Collected - Meter Charge				\$699,700	\$778,722		The state of the s			26,256	\$ 217,916	1		
ital Revenues Collected - Capital Related				54,278,343	\$4,761,526									
otal Revenues Collected - Tier 1				\$635,086	\$705,810		I							
otal Revenues Collected - Tier 2				52,353,089	\$2,618,840							- 1		
otal Revenues Collected - Irrigation Usage				\$34,968	\$38,918							- 1		
otal Revenues Collected - Wholesale				\$49,272								- 1		
The second secon				349,212	\$54,837							- 1		

Total Collected Revenues check

\$8,050,459 \$8,959,653 \$8,959,653

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Propared By: Municipal and Financial Services Group
2013 Model

\$ 11,696,886 \$ 11,265,687 \$ 11,365,687

City of Portsmouth - Water and Sewer Model

Schedule 24 - Rate Analysis

Monthly Meter Charge	9%	WATER				Sewer eak-even
t of Faulualents		11,779			11.00	eax even
		\$5.51				
Charge per Equivalent Annual Revenue Collected		5778.722				
Usage Charges		3710,722	Usage Charges			
Capital Related Rate	50%		Capital Related Rate	45%		
Total Annual Consumption 100 cf (Units)	30%	1.538.972	Total Annual Consumption 100 cf (Units)			1.151.863
Unit Rate per Unit		5 2.92	Unit Rate per Unit		4	4.36
Annual Revenue Collected		\$4.486.771	Annual Revenue Collected		5	5.020.410
ennual Revenue Collected	41%	34,400,173	Particular States Concerns	55%		
Tier 1 (0 - 10 Units)	35%		Tier 1 (0 - 10 Units)	35%		
Total Annual Consumption 100 of (Units)		533,127	Total Annual Consumption 100 cf (Units)			388,858
Unit Rate per Unit	1.00	\$1.66	Unit Rate per Unit	1.00	5	4.90
Annual Revenue Collected		\$896,990	Annual Revenue Collected		5	1,903,681
Tier 2 (Over 10 Units)	65%		Tier 1 (0 - 10 Units)	65%		
Total Annual Consumption 100 of (Units)	3330	990,094	Total Annual Consumption 100 cf (Units)			722,164
Unit Rate per Unit	1.62	52.73	Unit Rate per Unit	1.17	\$	5.74
Annual Revenue Collected		\$2,699,388	Annual Revenue Collected		S	4,141,659
Irrigation Usage			New Castle			
Total Annual Consumption 100 cf (Units)		15,752	Total Annual Consumption 100 of (Units)			40,841
Unit Rate per Unit	1.52	\$2.73	Unit Rate per Unit	1.00	\$	4.90
Annual Revenue Collected		542,945	Annual Revenue Collected		5	199,938
Other Districts - Wholesale	1%		Total Revenues Collected - Meter Charge			\$0
Total Annual Consumption 100 cf (Units)		60,830	Total Revenues Collected - Capital Related		S	5,020,410
Unit Rate per Unit		\$ 0.81	Total Revenues Collected - Tier 1		S	1,903,681
Annual Revenue Collected		\$54,837	Total Revenues Collected - Tier 2		5	4,141.659
			Total Revenues Collected - New Castle		\$	199,938
Total Revenues Collected - Meter Charge		\$778,722				
Total Revenues Collected - Capital Related		\$4,486,771				
Total Revenues Collected - Tier 1		\$896,990				
Total Revenues Collected - Tier 2		\$2,699,388				
Total Revenues Collected - Irrigation Usage		542,945				
Total Revenues Collected - Wholesale		554,837				
Total Collected Revenues		\$8,959,653	Total Collected Revenues			11,265,687
check		58,959,653	check		5	11,265,687

Monthly Meter Charge	23%	100	Water	Monthly Meter Charge	28%	100	Sewer
		100	mail: make				reak-even
of Equivalents			11,779	# of Equivalents			8,978
Charge per Equivalent		5	14.36	Charge per Equivalent		\$	29.70
Annual Revenue Collected		\$	2,029,858	Annual Revenue Collected		\$	3,199,357
Jsage Charges				Usage Charges			
Capital Related Rate	50%			Capital Related Rate	45%		
otal Annual Consumption 100 cf (Units)			1,538,972	Total Annual Consumption 100 of (Units)			1,151,863
Init Rate per Unit		\$	2.92	Unit Rate per Unit		\$	4.36
Innual Revenue Collected		S	4,486,771	Annual Revenue Collected		5	5,020,410
Operating Related Rate	27%			Operating Related Rate	27%		
ier 1 (0 - 10 Units)				Tier 1 (0 - 10 Units)			
otal Annual Consumption 100 cf (Units)			463,566	Total Annual Consumption 100 cf (Units)			365,635
Jnit Rate per Unit	1.00	\$	1.08	Unit Rate per Unit	1.00	5	2.38
Annual Revenue Collected		- \$	502,865	Annual Revenue Collected		\$	870,292
ier 2 (Over 10 Units)				Tier 2 (Over 10 Units)			
fotal Annual Consumption 100 cf (Units)			1,059,950	Total Annual Consumption 100 cf (Units)			745,387
Init Rate per Unit	1.52	S	1.76	Unit Rate per Unit	1.17	5	2.79
Annual Revenue Collected		S	1.863,197	Annual Revenue Collected		\$	2,078,419
ringation Usage				New Castle			
Total Annual Consumption 100 of (Units)			15,752	Total Annual Consumption 100 cf (Units)			40,841
Init Rate per Unit	1.62	5	1.76	Unit Rate per Unit	1.00	5	2.38
Annual Revenue Collected		5	27,688	Annual Revenue Collected		s	97,209
Other Districts - Wholesale	1%						
otal Annual Consumption 100 of (Units)			60,830				
Init Rate per Unit		\$	0.81				
Annual Revenue Collected		\$	49,272				
Total Revenues Collected - Meter Charge		\$	2,029,858	Total Revenues Collected - Meter Charge		s	3,199,357
Total Revenues Collected - Capital Related		\$	4,486,771	Total Revenues Collected - Capital Related		5	5,020,410
otal Revenues Collected - Tier 1		\$	502,866	Total Revenues Collected - Tier 1		\$	870,292
Total Revenues Collected - Tier 2		\$	1.863,197	Total Revenues Collected - Tier 2		5	2,078,419
otal Revenues Collected - Irrigation Usage		5	27,688	Total Revenues Collected - New Castle		S	97,209
Total Revenues Collected - Wholesale		\$	49,272	I have a second common the second of southern			
Total Callested Server as			8 959 653	Total Collected Revenues		5	11.265.687

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Prepared By: Municipal heral Services Grou

*cull Services Group	

City of Portsmouth - Water and

Schedule 24 - Rate Analysis

Monthly Meter Charge	23%		Wite	Monthly Meter Charge	28%		100	Sewer
		100	Westerven					treak-even
# of Equivalents			11,779	# of Equivalents			-0.0	8,978
Charge per Equivalent		5	14.36	Charge per Equivalent			5	29.70
Annual Revenue Collected		5	2,029,858	Annual Revenue Collected			5	3,199,357
Usage Charges	50%			Usage Charges	45%			
Capital Related Rate				Capital Related Rate				
Total Annual Consumption 100 cf (Units)			1,538,972	Yotal Annual Consumption 100 cf (Units)				1.151.863
Unit Rate per Unit		5	2 92	Unit Rate per Unit			4	4.36
Annual Revenue Collected		5	4,486,771	Annual Revenue Collected			5	5,020,410
Operating Related Rate	27%			Operating Related Rate	27%		_	
Ter 1 (0 - 2 Units)				Tier 1 (0 - 2 Units)				
Total Annual Consumption 100 cf (Units)			163,859	Total Annual Consumption 100 cf (Units)				130.953
Unit Rate per Unit	0.50	5	0.87	Unit Rate per Linit		0.50	5	1.50
Annual Revenue Collected		5	141,890	Annual Revenue Collected		0.50	5	196,005
Fier 2 (2 = 10 Units)				Tier 2 (2 - 10 Units)				
Total Annual Consumption 100 cf (Units)			299,412	Total Annual Consumption 100 of (Units)				234,683
Init Rate per Unit	0.75	5	1.30	Unit Rate per Unit		0.75		2.25
Annual Revenue Collected		\$	388,903	Annual Revenue Collected		0.75	s	526,895
Fier 3 (Over 10 Units)				Tier 3 (Over 10 Units)				
fotal Annual Consumption 100 cf (Units)			1,059,950	Total Annual Consumption 100 cf (Units)				745,387
Init Rate per Unit	1.00	<	1.73	Unit Rate per Unit		1.00		
Annual Revenue Collected		- 3	1.835,679	Annual Revenue Collected		1.00	S	2.99
				ruman Keverice Conected			9	2,231,328
rngation Usage				New Castle				
Total Annual Consumption 100 of (Units)			15,752	Total Annual Consumption 100 of (Units)				40,841
Init Rate per Unit	1.00	5	1.73	Unit Rate per Unit		0.75	5	2.25
Annual Revenue Collected		5	27,279	Annual Revenue Collected		700	5	91,693
Other Districts - Wholesale	1%							
otal Annual Consumption 100 of (Units)			60.830					
Unit Rate per Unit		5	0.81					
Annual Revenue Collected		5	49,272					
otal Revenues Collected - Meter Charge		5	2.029.858	Total Revenues Collected - Meter Charge			\$	3.199.357
otal Revenues Collected - Capital Related		5	4.486.771	Total Revenues Collected - Weter Charge			3	
otal Revenues Collected - Tier 1		ć	141.890	Total Revenues Collected - Capital Related			. 5	5,020,410
otal Revenues Collected - Yer 2		3	388,503	Total Revenues Collected - Tier 1 Total Revenues Collected - Tier 2			5	196,005
otal Revenues Collected - Tier 3		3	1.835,679	Total Revinues Collected - Tier 2			5	526.895
otal Revenues Collected - Irrigation Usage			27,279	Total Revenues Collected - New Castle			5	2,231,328
otal Revenues Collected - Wholesale		5	49,272	Total Revenues Conected - New Castle			S	91.693
otal Collected Revenues			8.959.653					
heck.		3	8,959,653 8,959,653	Total Collected Revenues				11,265,687
A STATE OF THE STA		5	0.239,031	check			5	11,265,687

City of Portsmouth - Water and Sewer Model

Schedule 24 - Rate Analysis

Monthly Meter Charge	23%		Watro	Monthly Meter Charge	28%		1000	Sewer
			nec-even	200			100	treak even
of Equivalents			11,779	# of Equivalents				8,978
Charge per Equivalent		\$	14.36	Charge per Equivalent			5	29.70
Annual Revenue Collected		5	2,029,858	Annual Revenue Collected			5	3,199.357
Usage Charges	50%			Usage Charges	45%			
Capital Related Rate				Capital Related Rate				
Total Annual Consumption 100 cf (Units)			1,538,972	Total Annual Consumption 100 cf (Units)				1,151,126
Unit Rate per Unit		\$	2.92	Unit Rate per Unit			5	4.36
Annual Revenue Collected		5	4.486,771	Annual Revenue Collected			\$	5,020,410
Operating Related Rate	27%			Operating Related Rate	27%			
Tier 1 (0 - 2 Units)				Tier 1 (0 - 2 Units)				
Total Annual Consumption 100 cf (Units)			163,859	Total Annual Consumption 100 cf (Units)				130,887
Unit Rate per Unit	0.50	\$	0.85	Unit Rate per Unit		0.50	\$	1.50
Annual Revenue Collected		\$	141,326	Annual Revenue Collected			5	196,031
Tier 2 (2 - 10 Units)				Tier 2 (2 – 10 Units)				
Total Annual Consumption 100 cf (Units)			299.412	Total Annual Consumption 100 of (Units)				234,482
Unit Rate per Unit	0.79	\$	1.29	Unit Rate per Unit		0.75	S	2.25
Annual Revenue Collected	Motor .	s	387,358	Annual Revenue Collected			\$	526,782
and the second second								
Tier 3 (Over 10 Units)				Tier 3 (Over 10 Units)				12000000
Total Annual Consumption 100 cf (Units)			1,059,950	Total Annual Consumption 100 of (Units)				744,917
Unit Rate per Unit	1.00	\$	1.72	Unit Rate per Unit		1.00	- 5	3.00
Annual Revenue Collected		5	1.828,385	Annual Revenue Collected			5	2,231,355
Irrigation Usage				New Castle				
Total Annual Consumption 100 cf (Units)			15,752	Total Annual Consumption 100 cf (Units)				40,841
Unit Rate per Unit	1.35	S	2.33	Unit Rate per Unit		0.75	5	2.25
Annual Revenue Collected		\$	36,681	Annual Revenue Collected			5	91,751
Other Districts - Wholesale	1%							
Total Annual Consumption 100 of (Units)			60,830					
Unit Rate per Unit		5	0.81					
Annual Revenue Collected		5	49,272					
Total Revenues Collected - Meter Charge		\$	2.029,858	Total Revenues Collected - Meter Charge			5	3,199,357
Total Revenues Collected - Capital Related		5	4.486,771	Total Revenues Collected - Capital Related			5	5,020,410
Total Revenues Collected - Tier 1		S	141,326	Total Revenues Collected - Tier 1			5	196,031
Total Revenues Collected - Tier 2		5	387,358	Total Revenues Collected - Tier 2			5	526,782
Total Revenues Collected - Tier 3		5	1.828.386	Total Revenues Collected - Tier 3			5	2,231,355
Total Revenues Collected - Irrigation Usage		s	36,681	Total Revenues Collected - New Castle			5	91,751
Total Revenues Collected - Wholesale		S	49,272	2000 COMPANIES (2000 COMPANIES COMPA				
Total Collected Revenues		5	8,959,653	Total Collected Revenues			s	11.265.687
check		9	8,959,653	check				11:265.687

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

Monthly Meter Charge	23%		Water		Monthly Meter Charge	28%			Sewer
	- 20		Street men	Sec.				(3)	nak-even
# of Equivalents			11,	779	# of Equivalents				8,978
Charge per Equivalent		5	14	36	Charge per Equivalent			5	29.70
Annual Revenue Collected		5	2,029,8	358	Annual Revenue Collected			5	3,199,357
Usage Charges	50%	1			Usage Charges	45%			
Capital Related Rate					Capital Related Rate				
Total Annual Consumption 100 cf (Units)			1,538,	972	Total Annual Consumption 100 cf (Units)				1,101,959
Unit Rate per Unit		5	2	92	Unit Rate per Unit			5	4.56
Annual Revenue Collected		\$	4,486,7	771	Annual Revenue Collected			5	5,020.410
Operating Related Rate	27%				Operating Related Rate	27%			
Tier 1 (0 - 2 Units)					Tier 1 (0 - 2 Units)				
Total Annual Consumption 100 of (Units)			245,		Total Annual Consumption 100 cf (Units)				129,048
Unit Rate per Unit	0.50	5		.89	Unit Rate per Unit		0.50	5	1.57
Annual Revenue Collected		S	218,9	920	Annual Revenue Collected			5	202,646
Tier 2 (2 - 10 Units)					Tier 2 (2 - 10 Units)				
Total Annual Consumption 100 cf (Units)			329,	578	Total Annual Consumption 100 cf (Units)				229,525
Unit Rate per Unit	0.75	S		34	Unit Rate per Unit		0.75	5	2.36
Annual Revenue Collected		5	441,7	703	Annual Revenue Collected			5	540,641
Tier 3 (Over 10 Units)					Tier 3 (Over 10 Units)				
Total Annual Consumption 100 cf (Units)			948,	621	Total Annual Consumption 100 cf (Units)				702,545
Unit Rate per Unit	1.00	5	1	.79	Unit Rate per Unit		1.00	\$	3.14
Annual Revenue Collected		S	1.695,	130	Annual Revenue Collected			5	2,206,434
Irrigation Usage					New Castle				
Total Annual Consumption 100 cf (Units)			15,	752	Total Annual Consumption 100 cf (Units)				40,841
Unit Rate per Unit	1.35	5	2	.41	Unit Rate per Unit		0.75	5	2.36
Annual Revenue Collected		5	37,5	999	Annual Revenue Collected			5	96,199
Other Districts - Wholesale	196								
Total Annual Consumption 100 cf (Units)				.830					
Unit Rate per Unit		\$.81	1				
Annual Revenue Collected		5	49,	272					
Total Revenues Collected - Meter Charge		5	2.029,		Total Revenues Collected - Meter Charge			5	3,199,357
Total Revenues Collected - Capital Related		5	4,486,		Total Revenues Collected - Capital Related			5	5,020,410
Total Revenues Collected - Tier 1		5	218,		Total Revenues Collected - Tier 1			5	202,646
Total Revenues Collected - Tier 2		5	441,		Total Revenues Collected - Tier 2			\$	540.641
Total Revenues Collected - Tier 3		5	1,695,	130	Total Revenues Collected - Tier 3			5	2,206,434
Total Revenues Collected - Irrigation Usage		5	37,	999	Total Revenues Collected - New Castle			5	96,199
Total Revenues Collected - Wholesale		5	49,	272					
Total Collected Revenues		5	8,959,		Total Collected Revenues				11,265,687
check			8 959 8	651	check			5	11.765.687

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7	

Schedule 24 - Rate Analysis
Alternative 6: Increased Fixed Charge with Add. Tiers, Multi-Family Unit Multipliers and trigation Availability to Multifamili

Monthly Meter Charge	28%			Sewer	
				Break-even	
# of Equivalents				8,978	
Charge per Equivalent			5	29.70	
Annual Revenue Collected			\$	3,199,357	
Jsage Charges	45%				
Capital Related Rate					
Total Annual Consumption 100 cf (Units)				1,101,959	
Unit Rate per Unit			5	4.56	
Annual Revenue Collected			\$	5,020,410	
Operating Related Rate	27%		_		
fier 1 (0 - 2 Units)					
Total Annual Consumption 100 cf (Units)				209,935	
Unit Rate per Unit		0.50	5	1.65	
Annual Revenue Collected			5	346,804	
Fier 2 (2 - 10 Units)					
Total Annual Consumption 100 of (Units)				259,476	
Unit Rate per Unit		0.75	\$	2.48	
Annual Revenue Collected			5	642.965	
Tier 3 (Over 10 Units)					
Fotal Annual Consumption 100 cf (Units)				591.708	
Unit Rate per Unit		1.00	\$	3.30	
Annual Revenue Collected			5	1,954,951	
New Castle					
Total Annual Consumption 100 cf (Units)				40,841	
Unit Rate per Unit		0.75	5	2.48	
Annual Revenue Collected			\$	101.200	
Total Revenues Collected - Meter Charge			5	3,199,357	
Total Revenues Collected - Capital Related			5	5,020,410	
Total Revenues Collected - Tier 1			5	346.804	
Total Revenues Collected - Tier 2			5	642,965	
Total Revenues Collected - Tier 3			5	1,954,951	
Total Revenues Collected - New Castle			\$	101,200	
Total Collected Revenues			5	11.265.687	
			2		

City of Portsmouth - Water and Sewer Model

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

		FY 2013		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirem	ents		\$	8,959,653 \$	8,044,922 \$	8,942,413 \$	8,965,662 \$	9,142,642 \$	9,311,603 \$	9,579,634 \$	9,863,766 \$	10,158,269 \$	10,411,191
Capital Related				50%	44%	47%	45%	44%	42%	41%	40%	39%	38%
Operating Related				27%	32%	30%	32%	33%	34%	35%	35%	36%	37%
Monthly Service Cha	rge Related			23%	25%	23%	23%	24%	24%	24%	24%	24%	25%
# of Equivalents				11,779	11,779	11,779	11,779	11,779	11,779	11,779	11,779	11,779	11,779
	Total Consumption												
SF Residential				379,159	378,030	376,816	375,688	375,055	374,422	373,789	373,115	372,790	372,567
MF Residential				190,968	190,399	189,788	189,219	188,901	188,582	188,263	187,924	187,760	187,648
Commercial				544,412	542,790	541,048	539,427	538,519	537,610	536,701	535,734	535,267	534,947
Industrial				364,272	363,187	362,021	360,937	360,329	359,721	359,112	358,465	358,153	357,939
Municipal				44,411	44,278	44,136	44,004	43,930	43,856	43,782	43,703	43,665	43,639
Other Districts				60,830	60,648	60,454	60,273	60,171	60,070	59,968	59,860	59,808	59,772
Irrigation				15,752	15,705	15,654	15,607	15,581	15,555	15,528	15,500	15,487	15,478
Total				1,599,802 1,075,406	1,595,036	1,589,917	1,585,156	1,582,485	1,579,814	1,577,143	1,574,301	1,572,929	1,571,988
	0 - 10 Units												
SF Residential				318,889	317,939	316,919	315,970	315,437	314,905	314,372	313,806	313,533	313,345
MF Residential				69,323	69,116	68,894	68,688	68,572	68,457	68,341	68,218	68,158	68,117
Commercial				70,385	70,176	69,951	69,741	69,624	69,506	69,389	69,263	69,203	69,162
Industrial				843	840	837	835	834	832	831	829	828	828
Municipal				4,126	4,114	4,101	4,089	4,082	4,075	4,068	4,061	4,057	4,055
				463,566	462,185	460,702	459,322	458,548	457,774	457,000	456,177	455,779	455,507
MF Residential Units			V	180,652	180,114	179,536	178,998	178,697	178,395	178,093	177,772	177,618	177,511
MF Units Total				574,896	573,183	571,343	569,632	568,673	567,713	566,753	565,732	565,239	564,901
Alternative 1: Curre	nt Rate Structure												
	Break-even												
Monthly Meter Charge	9%	Current Rates											
Charge per Equivalent		\$	4.95 \$	5.51 \$	4.95 \$	5.50 \$	5.51 \$	5.62 \$	5.73 \$	5.89 \$	6.06 \$	6.25 \$	6.40
Usage Charges	91%												
Capital Related Rate													
Unit Rate per Unit		\$	2.78 \$	3.09 \$	2.79 \$	3.11 \$	3.12 \$	3.19 \$	3.26 \$	3.36 \$	3.46 \$	3.57 \$	3.66
Tier 1 (0 - 10 Units)													
Unit Rate per Unit	0.49	\$	1.37 \$	1.52 \$	1.37 \$	1.53 \$	1.54 \$	1.57 \$	1.60 \$	1.65 \$	1.71 \$	1.76 \$	1.80
Tier 2 (Over 10 Units)													
Unit Rate per Unit	0.80	\$	2.22 \$	2.47 \$	2.23 \$	2.48 \$	2.50 \$	2.55 \$	2.60 \$	2.68 \$	2.76 \$	2.85 \$	2.92
Irrigation Usage													
Unit Rate per Unit	0.80	\$	2.22 \$	2.47 \$	2.23 \$	2.48 \$	2.50 \$	2.55 \$	2.60 \$	2.68 \$	2.76 \$	2.85 \$	2.92
Other Districts - Wholes										20222			
Unit Rate per Unit	0.29	\$	0.81 \$	0.90 \$	0.81 \$	0.91 \$	0.91 \$	0.93 \$	0.95 \$	0.98 \$	1.01 \$	1.04 \$	1.07
Revenues Collected - M			S	778,722 \$	699,219 \$	777,224 \$	779,245 \$	794,627 \$	809,312 \$	832,607 \$	857,303 \$	882,899 \$	904,882
Revenues Collected - Ca	apital Related		\$	4,761,951 \$	4,275,782 \$	4,752,788 \$	4,765,145 \$		4,949,008 \$	5,091,464 \$	5,242,477 \$	5.399,001 \$	5,533,427
Revenues Collected - Ti	er 1		S	706,873 \$	634,706 \$	705,513 \$	707,348 \$		734,641 \$	755,787 \$	778,204 \$	801,438 \$	821,393
Revenues Collected - Ti			\$	2,618,344 \$	2,351,025 \$	2,613,305 \$	2,620,100 \$		2,721,196 \$	2,799,525 \$	2,882,559 \$	2,968,624 \$	3,042,537
Revenues Collected - Irr			\$	38,921 \$	34,947 \$	38,846 \$	38,947 \$		40,450 \$	41,614 \$	42,849 \$	44,128 \$	45,227
Revenues Collected - W			\$	54,841 \$	49,242 \$	54,736 \$	54,878 \$	55,962 \$	56,996 \$	58,636 \$	60,375 \$	62,178 \$	63,726
Total Collected Revenu			\$	8,959,653 \$	8,044,922 \$	8,942,413 \$	8,965,662 \$		9,311,603 \$	9,579,634 \$	9,863,766 \$	10,158,269 \$	10,411,191
Revenue Requirements			\$	8,959,653 \$	8,044,922 \$	8,942,413 \$	8,965,662 \$	9,142,642 \$	9,311,603 \$	9,579,634 \$	9,863,766 \$	10,158,269 \$	10,411,191
Surplus/(Deficit)			\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	*:

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

U 0 f 1	FY 2	013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<u>User Defined</u>											in the second se	
Monthly Meter Charge		8.0	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	3.00%	3.00%	3.00%
Charge per Equivalent	\$	4.95 \$	4.95 \$	5.10 \$	5.25 \$	5.41 \$	5.57 \$	5.74 \$	5.97 \$	6.15 \$	6.33 \$	6.52
Usage Charges												
Capital Related Rate		500	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	3.00%	3.00%	3,00%
Unit Rate per Unit	\$	2.78 \$	2.78 \$	2.86 \$	2.95 \$	3.04 \$	3.13 \$	3.22 \$	3.35 \$	3.45 \$	3.56 \$	3.00%
								5.22	3.33	5.45 \$	3.30 3	3.00
Operating Related Rate		10000										
Tier 1 (0 - 10 Units) Unit Rate per Unit	3	lane.	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	3.00%	3.00%	3.00%
Offic Rate per Offic	\$	1.37 \$	1.37 \$	1.41 \$	1.45 \$	1,50 \$	1.54 \$	1.59 \$	1.65 \$	1.70 \$	1.75 \$	1.80
Tier 2 (Over 10 Units)		lane.	0.00%	3.00%	3.00%	3.00%	3.00%	2 000	- Vanne	0.000	New York Committee of the Committee of t	727.0250
Unit Rate per Unit	S	2.22 \$	2.22 \$	2.29 \$	2.36 \$	2.43 \$	2.50 \$	3.00% 2.57 \$	4.00% 2.68 \$	3,00% 2.76 \$	3.00% 2.84 \$	3.00%
		173370 (5)	0.000	25.55	2.00	2.75	2.50	2.37 3	2.00 3	2.76 3	2.84 \$	2.92
Irrigation Usage		100	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$	2.22 \$	2.22 \$	2.29 \$	2.36 \$	2.43 \$	2.50 \$	2.57 \$	2.68 \$	2.76 \$	2.84 \$	2.92
Other Districts - Wholesale			0.000	14141		1010000	249VVC					
Unit Rate per Unit	S	0.81 \$	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POSSESSE SE PRODUCTION	*	0.01 \$	0.01 2	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81
Revenues Collected - Meter Charge		\$	699,700 \$	720,691 \$	742,312 \$	764,581 S	787,519 \$	811,144 S	843,590 \$	868,898 \$	894,965 \$	921,814
Revenues Collected - Capital Related		\$	4,278,343 \$	4,393,566 \$	4,510,849 \$	4,632,261 \$	4,763,190 \$	4,897,805 \$	5,085,105 \$	5,228,220 \$	5,380,374 \$	5,538,470
Revenues Collected - Tier 1		\$	635,086 \$	652,190 \$	669,599 \$	687,622 \$	707,057 \$	727,040 \$	754,843 \$	776,087 \$	798,673 \$	822,141
Revenues Collected - Tier 2		\$	2,352,433 \$	2,415,788 \$	2,480,276 \$	2,547,034 \$	2,619,025 \$	2,693,042 \$	2,796,028 \$	2,874,720 \$	2,958,382 \$	3,045,310
Revenues Collected - Irrigation Usage Revenues Collected - Wholesale		5	34,968 \$	35,910 \$	36,869 \$	37,861 \$	38,931 \$	40,032 \$	41,562 \$	42,732 \$	43,976 \$	45,268
Total Collected Revenues		\$	49,272 \$ 8,049,803 \$	49,125 \$ 8,267,271 \$	48,968 \$ 8.488.873 \$	48,821 \$ 8.718.180 \$	48,739 \$	48,656 \$	48,574 \$	48,487 \$	48,444 \$	48,415
							8,964,461 \$	9,217,720 \$	9,569,703 \$	9,839,143 \$	10,124,814 \$	10,421,419
Revenue Requirements		5	8 959 653 \$	8 044 922 \$								
Revenue Requirements Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan	ngeable Consumption Levels in 1	S	8,959,653 \$ (909,850) \$	8,044,922 \$ 222,348 \$	8,942,413 \$ (453,540) \$	8,965,662 \$ {247,483} \$	9,142,642 \$ (178,181) \$	9,311,603 \$ (93,883) \$	9,579,634 \$ (9,931) \$	9,863,766 \$ (24,623) \$	10,158,269 \$ (33,455) \$	10,411,191 10,228
Surplus/(Deficit)	ngeable Consumption Levels in 1	S			(453,540) \$	(247,483) \$	(178,181) \$	(93,883) \$	(9,931) \$	(24,623) \$	(33,455) \$	10,228
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent	ngeable Consumption Levels in T	Tiers	(909,850) \$	222,348 \$								10,228
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges	ngeable Consumption Levels in T	Tiers	(909,850) \$	222,348 \$	(453,540) \$	(247,483) \$	(178,181) \$	(93,883) \$	(9,931) \$	(24,623) \$	(33,455) \$	10,228
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate	ageable Consumption Levels in T	Siers S	(909,850) \$ 4.95 \$	222,348 \$ 5.10 \$	(453,540) \$ 5.25 \$	(247,483) \$ 5.41 \$	(178,181) \$ 5.57 \$	(93,883) \$ 5.74 \$	(9,931) \$ 5.97 \$	(24,623) \$ 6.15 \$	(33,455) \$ 6.33 \$	10,228
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges	ogeable Consumption Levels in T	Tiers	(909,850) \$	222,348 \$	(453,540) \$	(247,483) \$	(178,181) \$	(93,883) \$	(9,931) \$	(24,623) \$	(33,455) \$	10,228 6.52
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate	ageable Consumption Levels in T	Siers S	(909,850) \$ 4.95 \$	222,348 \$ 5.10 \$	(453,540) \$ 5.25 \$	(247,483) \$ 5.41 \$	(178,181) \$ 5.57 \$	(93,883) \$ 5.74 \$	(9,931) \$ 5.97 \$	(24,623) \$ 6.15 \$	(33,455) \$ 6.33 \$	10,228 6.52
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit	ageable Consumption Levels in T	Siers S	(909,850) \$ 4.95 \$	222,348 \$ 5.10 \$	(453,540) \$ 5.25 \$	(247,483) \$ 5.41 \$	(178,181) \$ 5.57 \$	(93,883) \$ 5.74 \$	(9,931) \$ 5.97 \$	(24,623) \$ 6.15 \$	(33,455) \$ 6.33 \$	10,228 6.52
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit: Operating Related Rate		Siers S	(909,850) \$ 4.95 \$	222,348 \$ 5.10 \$	(453,540) \$ 5.25 \$	(247,483) \$ 5.41 \$	(178,181) \$ 5.57 \$	(93,883) \$ 5.74 \$	(9,931) \$ 5.97 \$	(24,623) \$ 6.15 \$ 3.45 \$	(33,455) \$ 6.33 \$ 3.56 \$	10,228 6.52 3.66
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit	35% 1.00	s s	(909,850) \$ 4.95 \$ 2.78 \$	222,348 \$ 5.10 \$ 2.86 \$	(453,540) \$ 5.25 \$ 2.95 \$	(247,483) \$ 5.41 \$ 3.04 \$	(178,181) \$ 5.57 \$ 3.13 \$	(93,883) \$ 5.74 \$ 3.22 \$	(9,931) \$ 5.97 \$	(24,623) \$ 6.15 \$	(33,455) \$ 6.33 \$	10,228 6.52 3.66
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit. Tier 2 (Over 10 Units)	35% 1.00 65%	S S	(909,850) \$ 4.95 \$ 2.78 \$	5.10 \$ 2.86 \$ 1.44 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$	(9,931) \$ 5.97 \$ 3.35 \$	6.15 \$ 3.45 \$ 1.74 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$	10,228 6.52 3.66
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit	35% 1.00	s s	(909,850) \$ 4.95 \$ 2.78 \$	222,348 \$ 5.10 \$ 2.86 \$	(453,540) \$ 5.25 \$ 2.95 \$	(247,483) \$ 5.41 \$ 3.04 \$	(178,181) \$ 5.57 \$ 3.13 \$	(93,883) \$ 5.74 \$ 3.22 \$	(9,931) \$ 5.97 \$	(24,623) \$ 6.15 \$ 3.45 \$	(33,455) \$ 6.33 \$ 3.56 \$	10,228 6.52 3.66
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit: Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit Tier 2 (Over 10 Units) Unit Rate per Unit	35% 1.00 65%	S S	(909,850) \$ 4.95 \$ 2.78 \$	5.10 \$ 2.86 \$ 1.44 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$	(9,931) \$ 5.97 \$ 3.35 \$	6.15 \$ 3.45 \$ 1.74 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$	10,228 6.52 3.66
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit. Tier 2 (Over 10 Units)	35% 1.00 65%	S S	(909,850) \$ 4.95 \$ 2.78 \$	5.10 \$ 2.86 \$ 1.44 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$	(9,931) \$ 5.97 \$ 3.35 \$	6.15 \$ 3.45 \$ 1.74 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$	10,228 6.52 3.66 1.84 2.98
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Derating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit. Tier 2 (Over 10 Units) Unit Rate per Unit Irrigation Usage Unit Rate per Unit	35% 1.00 65% 1.62	s s s	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$	(93,883) 5 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$	
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit Tier 2 (Over 10 Units) Unit Rate per Unit Irrigation Usage	35% 1.00 65% 1.62	s s s	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$	(93,883) 5 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$	10,228 6.52 3.66 1.84 2.98
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge Per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit Tier 2 (Over 10 Units) Unit Rate per Unit Irrigation Usage Unit Rate per Unit Other Districts - Wholesale	35% 1.00 65% 1.62	\$ \$ \$ \$ \$ \$ \$ \$	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$ 2.26 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$ 2.33 \$ 0.81 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$ 2.40 \$ 0.81 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$ 0.81 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$ 2.55 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$ 0.81 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$ 2.73 \$ 0.81 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$ 0.81 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$ 2.90 \$ 0.81 \$	10,228 6.52 3.66 1.84 2.98 2.98
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Unit Rate per Unit Tier 1 (0 - 10 Units) Unit Rate per Unit Iirrigation Usage Unit Rate per Unit Irrigation Usage Unit Rate per Unit Unit Rate per Unit Revenues Collected - Meter Charge Revenues Collected - Capital Related	35% 1.00 65% 1.62	\$ \$ \$ \$ \$ \$ \$	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$ 0.81 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$ 2.33 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$ 2.40 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$ 0.81 \$ 787,519 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$ 0.81 \$ 811,144 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$ 0.81 \$ 843,590 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$ 2.81 \$ 0.81 \$ 868,898 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$ 2.90 \$ 0.81 \$ 894,965 \$	10,228 6.55 3.66 1.84 2.96 2.96 0.81
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit Tier 2 (Over 10 Units) Unit Rate per Unit Tirrigation Usage Unit Rate per Unit Other Districts - Wholesale Unit Rate per Unit Revenues Collected - Meter Charge Revenues Collected - Capital Related Revenues Collected - Tier 1	35% 1.00 65% 1.62	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$ 2.26 \$ 0.81 \$ 699,700 \$ 4,278,343 \$ 744,958 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$ 0.81 \$ 720,691 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$ 0.81 \$ 742,312 \$	(247,483) \$ 5,41 \$ 3,04 \$ 1,53 \$ 2,47 \$ 0,81 \$ 764,581 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$ 2.55 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$ 0.81 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$ 2.73 \$ 0.81 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$ 0.81 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$ 2.90 \$ 0.81 \$	10,222 6.53 3.64 1.84 2.94 0.83 921,811 5,538,474
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Ire 1 (0 - 10 Units) Unit Rate per Unit Tier 2 (Over 10 Units) Unit Rate per Unit Irrigation Usage Unit Rate per Unit Other Districts - Wholesale Unit Rate per Unit Revenues Collected - Meter Charge Revenues Collected - Capital Related Revenues Collected - Tier 1 Revenues Collected - Tier 2	35% 1.00 65% 1.62	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$ 0.81 \$ 699,700 \$ 4,278,343 \$ 744,958 \$ 2,241,864 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$ 0.81 \$ 720,691 \$ 4,393,566 \$ 765,020 \$ 2,302,241 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$ 2.40 \$ 742,312 \$ 4,510,849 \$ 785,442 \$ 2,363,698 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$ 0.81 \$ 764,581 \$ 4,632,261 \$ 806,583 \$ 2,427,318 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$ 2.55 \$ 4,763,190 \$ 829,380 \$ 2,495,925 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$ 0.81 \$ 811,144 \$ 4,897,805 \$ 825,820 \$ 2,566,464 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$ 0.81 \$ 843,590 \$ 5,085,105 \$ 885,433 \$ 2,664,609 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$ 2.81 \$ 0.81 \$ \$68,898 \$ 5,228,220 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$ 0.81 \$ 894,965 \$ 5,380,374 \$	10,222 6.55 3.66 1.84 2.96 0.8: 921,814 5,588,876 964,377
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit Tier 2 (Over 10 Units) Unit Rate per Unit Irrigation Usage Unit Rate per Unit Other Districts - Wholesale Unit Rate per Unit Revenues Collected - Meter Charge Revenues Collected - Tier 1 Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Tier 2 Revenues Collected - Tier 2 Revenues Collected - Tier 1 Revenues Collected - Tier 2	35% 1.00 65% 1.62	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$ 2.26 \$ 4.278,343 \$ 744,958 \$ 2.241,864 \$ 35,666 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$ 0.81 \$ 720,691 \$ 4,393,566 \$ 765,020 \$ 2,302,241 \$ 36,627 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$ 0.81 \$ 742,312 \$ 4,510,849 \$ 785,442 \$ 2.363,698 \$ 37,604 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$ 0.81 \$ 764,581 \$ 4,632,261 \$ 806,583 \$ 2,47,318 \$ 3,617 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$ 0.81 \$ 787,519 \$ 4,763,190 \$ 829,380 \$ 2,495,925 \$ 39,708 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$ 0.81 \$ 811,142 \$ 4,897,805 \$ 4,997,805 \$ 4,9	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$ 0.81 \$ 843.590 \$ 5.085,05 \$ 5.085,13 \$ 2.664,609 \$ 42,392 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$ 0.81 \$ 868,898 \$ 5,228,220 \$ 910,353 \$ 2,739,602 \$ 43,585 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$ 2.90 \$ 0.81 \$ 894,965 \$ 5.380,374 \$ 936,846 \$ 2.819,331 \$ 44,853 \$	10,228 6.5; 3.66 1.84 2.96 0.81 921,816 924,375 964,375 964,375 46,177
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit Tier 2 (Over 10 Units) Unit Rate per Unit Irrigation Usage Unit Rate per Unit Other Districts - Wholesale Unit Rate per Unit Revenues Collected - Meter Charge Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Meter Charge	35% 1.00 65% 1.62	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$ 0.81 \$ 699,700 \$ 4,778,343 \$ 744,958 \$ 2,241,864 \$ 35,666 \$ 49,272 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$ 0.81 \$ 720,691 \$ 4,393,566 \$ 765,020 \$ 2,302,241 \$ 36,627 \$ 49,125 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$ 0.81 \$ 742,312 \$ 4,510,849 \$ 785,442 \$ 2,263,698 \$ 37,604 \$ 48,968 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$ 0.81 \$ 764,581 \$ 4,532,261 \$ 806,583 \$ 2,427,318 \$ 3,617 \$ 4,8821 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$ 0.81 \$ 787,519 \$ 4,763,190 \$ 829,380 \$ 2,495,925 \$ 39,708 \$ 48,739 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$ 0.81 \$ 811,144 \$ 4,897,805 \$ 852,820 \$ 2,566,464 \$ 40,830 \$ 48,656 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$ 0.81 \$ 843,590 \$ 5.085,105 \$ 885,433 \$ 2.664,609 \$ 42,392 \$ 48,574 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$ 0.81 \$ 868,898 \$ 5,228,220 \$ 910,333 \$ 2,739,602 \$ 43,585 \$ 48,487 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$ 0.81 \$ 894,965 \$ 5,380,374 \$ 946,846 \$ 2,819,331 \$ 44,853 \$ 48,844 \$	10,228 6.52 3.66 1.84 2.98 0.81 921,814 5,538,470 964,375 2,902,174 46,171 48,415
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Unit Rate per Unit Unit Rate per Unit Irrigation Usage Unit Rate per Unit Other Districts - Wholesale Unit Rate per Unit Revenues Collected - Meter Charge Revenues Collected - Tier 1 Revenues Collected - Tier 1 Revenues Collected - Irrigation Usage Revenues Collected - Irrigation Usage Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Irrigation Usage Revenues Collected - Irrigation Usage Revenues Collected - Irrigation Usage Revenues Collected Revenues Total Collected Revenues	35% 1.00 65% 1.62	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$ 2.26 \$ 4.778,343 \$ 744,958 \$ 2.241,864 \$ 35,666 \$ 49,772 \$ 8,049,803 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$ 0.81 \$ 720,691 \$ 4,393,566 \$ 765,020 \$ 2.302,241 \$ 36,627 \$ 49,125 \$ 8,67,271 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$ 2.40 \$ 742,312 \$ 4,510,849 \$ 785,442 \$ 2.33,698 \$ 37,604 \$ 48,968 \$ 48,988 \$ 48,8873 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$ 0.81 \$ 764,581 \$ 4,632,261 \$ 806,583 \$ 2,47,318 \$ 3,8,617 \$ 4,83,21 \$ 4,83,21 \$ 8,718,180 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$ 2.55 \$ 787,519 \$ 4,763,190 \$ 829,380 \$ 2,495,925 \$ 39,708 \$ 48,739 \$ 8,964,461 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$ 0.81 \$ 811,144 \$ 4,897,805 \$ 852,820 \$ 2,566,464 \$ 40,830 \$ 48,656 \$ 9,217,720 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$ 2.73 \$ 0.81 \$ 843,590 \$ 5.085,105 \$ 885,433 \$ 2.664,609 \$ 42,392 \$ 48,574 \$ 9,569,703 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$ 2.81 \$ 0.81 \$ 5.228,220 \$ 910,333 \$ 2,739,602 \$ 48,487 \$ 9,839,143 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$ 2.90 \$ 0.81 \$ 894,965 \$ 5.380,374 \$ 936,846 \$ 2.819,331 \$ 44,853 \$ 44,853 \$ 44,843 \$ 10,124,814 \$	10,228 6.52 3.66 1.84 2.98 0.81 921,814 5.538,470 964,375 2,902,174 46,171 10,421,419
Surplus/(Deficit) Alternative 1A: Current Rate Structure w/Chan Monthly Meter Charge Charge per Equivalent Usage Charges Capital Related Rate Unit Rate per Unit Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit Tier 2 (Over 10 Units) Unit Rate per Unit Irrigation Usage Unit Rate per Unit Other Districts - Wholesale Unit Rate per Unit Revenues Collected - Meter Charge Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Meter Charge	35% 1.00 65% 1.62	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(909,850) \$ 4.95 \$ 2.78 \$ 1.40 \$ 2.26 \$ 0.81 \$ 699,700 \$ 4,778,343 \$ 744,958 \$ 2,241,864 \$ 35,666 \$ 49,272 \$	222,348 \$ 5.10 \$ 2.86 \$ 1.44 \$ 2.33 \$ 0.81 \$ 720,691 \$ 4,393,566 \$ 765,020 \$ 2,302,241 \$ 36,627 \$ 49,125 \$	(453,540) \$ 5.25 \$ 2.95 \$ 1.48 \$ 2.40 \$ 0.81 \$ 742,312 \$ 4,510,849 \$ 785,442 \$ 2,263,698 \$ 37,604 \$ 48,968 \$	(247,483) \$ 5.41 \$ 3.04 \$ 1.53 \$ 2.47 \$ 0.81 \$ 764,581 \$ 4,532,261 \$ 806,583 \$ 2,427,318 \$ 3,617 \$ 4,8821 \$	(178,181) \$ 5.57 \$ 3.13 \$ 1.57 \$ 2.55 \$ 0.81 \$ 787,519 \$ 4,763,190 \$ 829,380 \$ 2,495,925 \$ 39,708 \$ 48,739 \$	(93,883) \$ 5.74 \$ 3.22 \$ 1.62 \$ 2.62 \$ 0.81 \$ 811,144 \$ 4,897,805 \$ 852,820 \$ 2,566,464 \$ 40,830 \$ 48,656 \$	(9,931) \$ 5.97 \$ 3.35 \$ 1.68 \$ 2.73 \$ 0.81 \$ 843,590 \$ 5.085,105 \$ 885,433 \$ 2.664,609 \$ 42,392 \$ 48,574 \$	(24,623) \$ 6.15 \$ 3.45 \$ 1.74 \$ 2.81 \$ 0.81 \$ 868,898 \$ 5,228,220 \$ 910,333 \$ 2,739,602 \$ 43,585 \$ 48,487 \$	(33,455) \$ 6.33 \$ 3.56 \$ 1.79 \$ 2.90 \$ 0.81 \$ 894,965 \$ 5,380,374 \$ 946,846 \$ 2,819,331 \$ 44,853 \$ 48,844 \$	10,228 6.52 3.66 1.84 2.98 0.81 921,814 5.58,470 964,375 2,902,174 46,171

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

	FY 2	013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 2: Increased Fixed Charges												
Monthly Meter Charge												
Charge per Equivalent		\$	12.90 \$	14.44 \$	13.84 \$	14.47 \$	15.07 \$	15.72 \$	16.43 \$	16.96 S	17.51 \$	18
Usage Charges												
Capital Related Rate												
Unit Rate per Unit		\$	2.62 \$	2.35 \$	2.60 \$	2.57 \$	2.56 \$	2.55 \$	2.59 \$	2.61 \$	2.63 \$	9
Operating Related Rate												
Tier 1 (0 - 10 Units)												
Unit Rate per Unit	1.00	\$	0.97 \$	1.17 \$	1.15 \$	1.24 \$	1.32 \$	1.41 \$	1.50 \$	1.58 \$	1.67 \$	1
Tier 2 (Over 10 Units)												
Unit Rate per Unit	1.62	\$	1.58 \$	1.89 \$	1.86 \$	2.01 \$	2.14 \$	2.28 \$	2.43 \$	2.56 \$	2.70 \$	
Irrigation Usage												
Unit Rate per Unit	1.62	\$	1.58 \$	1.89 \$	1.86 S	2.01 \$	2.14 \$	2.28 \$	2.43 \$	2.56 \$	2.70 \$	
Other Districts - Wholesale Unit Rate per Unit		s	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 S	(
Revenues Collected - Meter Charge		\$	1,823,727 \$	2,041,032 \$	1,955,817 \$	2,045,434 \$	2,130,366 \$	2,221,511 \$	2,322,869 \$	2,397,251 \$	2,475,757 \$	2,569,
Revenues Collected - Capital Related		\$ \$	4,031,141 \$ 450,847 \$	3,605,591 \$ 540,329 \$	3,970,481 \$ 528,160 \$	3,912,450 \$ 569,736 \$	3,903,983 \$ 605,435 \$	3,881,996 \$ 644,135 \$	3,936,269 \$ 685,410 \$	3,959,228 \$ 721,590 \$	3,982,713 \$ 760,194 \$	3,973, 804,
Revenues Collected - Tier 1 Revenues Collected - Tier 2		s	1,669,992 \$	2,001,443 \$	1,956,367 \$	2,110,369 \$	2,242,603 \$	2,385,954 \$	2,538,842 \$	2,672,856 \$	2,815,848 \$	2,981
Revenues Collected - Her 2 Revenues Collected - Irrigation Usage		Š	24,824 \$	29,751 \$	29,081 \$	31,370 \$	33,336 \$	35,467 \$	37,739 \$	39,731 \$	41,857 \$	4
tevenues Collected - Wholesale		Š	49,272 \$	49,125 \$	48,968 \$	48,821 \$	48.739 S	48,656 \$	48,574 \$	48,487 \$	48,444 S	4
Total Collected Revenues		Š	8,049,803 \$	8,267,271 \$	8,488,873 \$	8,718,180 \$	8,964,461 S	9,217,720 \$	9,569,703 \$	9,839,143 \$	10,124,814 \$	10,421
Revenue Requirements		Š	8,959,653 \$	8,044,922 \$	8,942,413 \$	8,965,662 \$	9,142,642 \$	9,311,603 \$	9,579,634 \$	9,863,766 \$	10,158,269 \$	10,41
Surplus/(Deficit)		\$	(909,850) \$	222,348 \$	(453,540) \$	(247,483) \$	(178,181) \$	(93,883) \$	(9,931) \$	(24,623) \$	(33,455) \$	10
Alternative 3: Increased Fixed Charge with Addit	tional Lifeline Tier											
0 - 2 Units												
F Residential			106,547.19	106,230	105,889	105,572	105,394	105,216	105,038	104,849	104,757	104
AF Residential			6,243	6,224	6,204	6,186	6,175	6,165	6,154 2,403	6,143	6,138 2,397	
Commercial												
			2,438	2,431	2,423	2,416	2,412	2,408		2,399		
ndustrial Municipal			0	0	0	0	0	0	0	0	0	1
Municipal		-										11
naustrar Municipal Monthly Meter Charge charge per Equivalent		\$	0 88	0 88	0 88	0 87	0 87	0 87	0 87	0 87	0 87	
Municipal Monthly Meter Charge Harge per Equivalent		\$	0 88 115,316	0 88 114,973	0 88 114,604	0 87 114,261	0 87 114,068	0 87 113,876	0 87 113,683	0 87 113,478	0 87 113,379	11
Municipal Monthly Meter Charge tharge per Equivalent Jsage Charges		\$	0 88 115,316	0 88 114,973	0 88 114,604	0 87 114,261	0 87 114,068	0 87 113,876	0 87 113,683	0 87 113,478	0 87 113,379	11
Aunicipal Aonthly Meter Charge tharge per Equivalent Usage Charges apital Related Rate		\$	0 88 115,316	0 88 114,973	0 88 114,604	0 87 114,261	0 87 114,068	0 87 113,876	0 87 113,683	0 87 113,478	0 87 113,379	11
funicipal fonthly Meter Charge harge per Equivalent Isage Charges apital Related Rate init Rate per Unit			0 88 115,316 12.90 \$	0 88 114,973 14.44 \$	0 88 114,604 13.84 \$	0 87 114,261 14.47 \$	0 87 114,068 15.07 \$	0 87 113,876 15.72 \$	0 87 113,683 16.43 \$	0 87 113,478 16.96 \$	0 87 113,379 17.51 \$	11
Municipal Monthly Meter Charge Inage per Equivalent Usage Charges aprital Related Rate Init Rate per Unit Operating Related Rate			0 88 115,316 12.90 \$	0 88 114,973 14.44 \$	0 88 114,604 13.84 \$	0 87 114,261 14.47 \$	0 87 114,068 15.07 \$	0 87 113,876 15.72 \$	0 87 113,683 16.43 \$	0 87 113,478 16.96 \$	0 87 113,379 17.51 \$	11
tunicipal tonthly Meter Charge harge per Equivalent sage Charges apital Related Rate nit Rate per Unit perating Related Rate er 1 (0 - 2 Units)	0.50		0 88 115,316 12.90 \$	0 88 114,973 14.44 \$	0 88 114,604 13.84 \$	0 87 114,261 14.47 \$	0 87 114,068 15.07 \$	0 87 113,876 15.72 \$	0 87 113,683 16.43 \$	0 87 113,478 16.96 \$	0 87 113,379 17.51 \$	11
unicipal conthly Meter Charge parge per Equivalent sage Charges pital Related Rate pital Related Punit perating Related Rate er 1 (0 - 2 Units) pit Rate per Unit	0.50	ş	0 88 115,316 12.90 \$	0 88 114,973 14.44 \$ 2.35 \$	0 88 114,604 13.84 \$	0 87 114,261 14.47 \$ 2.57 \$	0 87 114,068 15.07 \$	0 87 113,876 15.72 \$	0 87 113,683 16.43 \$	0 87 113,478 16.96 \$	0 87 113,379 17.51 \$	11
tunicipal fronthly Meter Charge harge per Equivalent sage Charges apital Related Rate nit Rate per Unit perating Related Rate er 1 (0 - 2 Units) nit Rate per Unit er 2 (2 - 10 Units)	0.50 0.75	ş	0 88 115,316 12.90 \$	0 88 114,973 14.44 \$ 2.35 \$	0 88 114,604 13.84 \$	0 87 114,261 14.47 \$ 2.57 \$	0 87 114,068 15.07 \$	0 87 113,876 15.72 \$	0 87 113,683 16.43 \$	0 87 113,478 16.96 \$	0 87 113,379 17.51 \$	11
funicipal fonthly Meter Charge harge per Equivalent Isage Charges apital Related Rate init Rate per Unit perating Related Rate ier 1 (0 - 2 Units) init Rate per Unit ier 2 (2 - 10 Units) init Rate per Unit init Rate per Unit		\$	0 88 115,316 12.90 \$ 2.62 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$	0 88 114,604 13.84 \$ 2.60 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$	0 87 114,068 15.07 \$ 2.56 \$	0 87 113,876 15.72 \$ 2.55 \$	0 87 113,683 16.43 \$ 2.59 \$	0 87 113,478 16.96 \$ 2.61 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$	11
fonthly Meter Charge harge per Equivalent ssage Charges applial Related Bate init Rate per Unit operating Related Rate ier 1 (0 - 2 Units) init Rate per Unit ier 2 (2 - 10 Units) init Rate per Unit ier 3 (Over 10 Units)		\$	0 88 115,316 12.90 \$ 2.62 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$	0 88 114,604 13.84 \$ 2.60 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$	0 87 114,068 15.07 \$ 2.56 \$	0 87 113,876 15.72 \$ 2.55 \$	0 87 113,683 16.43 \$ 2.59 \$	0 87 113,478 16.96 \$ 2.61 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$	11
Aunicipal Annthly Meter Charge harge per Equivalent Isage Charges applita Related Rate Init Rate per Unit Operating Related Rate ire 1 (0 - 2 Units) Init Rate per Unit Init Rate per Unit Init Rate per Unit Init Rate per Unit Init Rate per Unit Init Rate per Unit Init Rate per Unit Init Rate per Unit Init Rate per Unit Init Rate per Unit	0.75	\$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$	0 87 113,379 17.51 5 2.63 \$ 1.32 5 1.98 \$	11
tonthly Meter Charge harge per Equivalent sage Charges apital Related Rate init Rate per Unit perating Related Rate er 1 (0 - 2 Units) nit Rate per Unit ier 2 (2 - 10 Units) nit Rate per Unit ier 3 (Over 10 Units) nit Rate per Unit ier 3 (Over 10 Units) nit Rate per Unit rigation Usage	0.75	\$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$	0 87 113,379 17.51 5 2.63 \$ 1.32 5 1.98 \$	11
Ionthly Meter Charge harge per Equivalent sage Charges sajital Related Rate nit Rate per Unit perating Related Rate er 1 (0 - 2 Units) nit Rate per Unit er 2 (2 - 10 Units) nit Rate per Unit er 3 (Over 10 Units) nit Rate per Unit er 3 (Over 10 Units) nit Rate per Unit rigation Usage nit Rate per Unit	0.75	\$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$ 1.98 \$ 2.64 \$	11
Aunicipal Aonthly Meter Charge harge per Equivalent Isage Charges apital Related Rate mit Rate per Unit Operating Related Rate ier 1 (0 - 2 Units) mit Rate per Unit ier 2 (2 - 10 Units) mit Rate per Unit ier 3 (Over 10 Units) mit Rate per Unit rigation Usage mit Rate per Unit other Districts - Wholesale	0.75	\$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$ 1.98 \$ 2.64 \$	11
Aunicipal Aonthly Meter Charge harge per Equivalent Usage Charges apptal Related Rate init Rate per Unit Operating Related Rate init Rate per Unit operating Related Rate init Rate per Unit irer 3 (Over 10 Units) init Rate per Unit rrigation Usage init Rate per Unit other Districts - Wholesale init Rate per Unit	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 0.81 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 0.81 \$	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$ 1.81 \$ 0.81 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$ 1.96 \$ 0.81 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$ 2.23 \$ 2.23 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 2.37 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 2.50 \$	0 87 113,379 17.51 5 2.63 5 1.32 5 1.98 5 2.64 5 0.81 5	11
Aunicipal Annthly Meter Charge harge per Equivalent Usage Charges apitial Related Rate init Rate per Unit Operating Related Rate ire 1 (0 - 2 Units) Init Rate per Unit Init Rate per Unit Init Rate per Unit Ire 3 (Over 10 Units) Init Rate per Unit Irrigation Usage Init Rate per Unit Init Rate	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 0.81 \$ 1.823,727 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 0.81 \$ 2,041,032 \$	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$ 1.81 \$ 0.81 \$ 0.81 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$ 1.96 \$ 0.81 \$ 2,045,434 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$ 0.81 \$ 2,130,366 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$ 2.23 \$ 2.23 \$ 0.81 \$ 2.221,511 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 0.81 \$ 2,322,869 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 0.81 \$ 2.397,251 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$ 1.98 \$ 2.64 \$ 2.64 \$ 0.81 \$ 2,475,757 \$	2,5
Ionthly Meter Charge large per Equivalent sage Charges applied Related Rate init Rate per Unit perating Related Rate er 1 (0 - 2 Units) nit Rate per Unit liter 2 (2 - 10 Units) nit Rate per Unit er 3 (Over 10 Units) nit Rate per Unit er 3 (Over 10 Units) nit Rate per Unit rigation Usage nit Rate per Unit ther Districts - Wholesale nit Rate per Unit ther Districts - Wholesale nit Rate per Unit evenues Collected - Meter Charge evenues Collected - Gapital Related	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 0.81 \$ 1.823,727 \$ 4,031,141 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 0.81 \$ 2,041,032 \$ 3,605,591 \$ 2	0 88 114,604 13.84 5 2.60 5 0.91 5 1.36 5 1.81 5 0.81 5	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$ 1.96 \$ 0.81 \$ 2,045,434 \$ 3,912,450 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$ 0.81 \$ 2,130,366 \$ 3,903,983 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$ 2.23 \$ 2.23 \$ 0.81 \$ 2.221,511 \$ 3,881,996 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 2.37 \$ 0.81 \$ 2.322,869 \$ 3,936,269 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 2.50 \$ 0.81 \$ 2,397,251 \$ 3,959,228 \$	0 87 113,379 17.51 5 2.63 5 1.32 5 1.98 5 2.64 5 0.81 5 2.475,757 5 3.982,713 5	2,5 3,9
Junicipal Jonthly Meter Charge Jonthly Meter Charge Jonthly Meter Charge Jonthly Related Rate Jonthly Related Related Jonthly Related Related Jonthly Related Related Jonthly	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 1.54 \$ 1.823,727 \$ 4,031,141 \$ 88,732 \$ \$ 88,732 \$ \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 0.81 \$ 2,041,032 \$ 3,605,591 \$ 106,343 \$ 106,344 \$ 106,344 \$ 106,344 \$ 106,344 \$ 106,344 \$ 106,344 \$ 106,344 \$ 106,344 \$ 106,344 \$ 106,34	0 88 114,604 13.84 5 2.60 \$ 0.91 \$ 1.36 \$ 1.81 \$ 0.81 \$ 1.955,817 \$ 3,970,481 \$ 130,948 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$ 1.96 \$ 0.81 \$ 2.045,434 \$ 3,912,450 \$ 112,131 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$ 0.81 \$ 2,130,366 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$ 2.23 \$ 2.23 \$ 0.81 \$ 2.221,511 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 0.81 \$ 2,322,869 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 0.81 \$ 2.397,251 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$ 1.98 \$ 2.64 \$ 2.64 \$ 0.81 \$ 2,475,757 \$	2,5 3,9
tonthly Meter Charge harge per Equivalent sage Charges apital Related Rate nit Rate per Unit perating Related Rate int Rate per Unit	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 1.54 \$ 1.823,727 \$ 4,031,141 \$ 88,732 \$ \$ 88,732 \$ \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 0.81 \$ 2,041,032 \$ 3,605,591 \$ 2	0 88 114,604 13.84 5 2.60 5 0.91 5 1.36 5 1.81 5 0.81 5	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$ 1.96 \$ 0.81 \$ 2,045,434 \$ 3,912,450 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$ 2.130,366 \$ 3,903,983 \$ 119,157 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$ 2.23 \$ 2.23 \$ 0.81 \$ 2.22,511 \$ 3.881,996 \$ 126,774 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 0.81 \$ 2.322,869 \$ 3,936,269 \$ 3,936,269 \$ 3,936,269 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 2.50 \$ 0.81 \$ 2,397,251 \$ 3,959,228 \$ 142,018 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$ 1.98 \$ 2.64 \$ 2.64 \$ 0.81 \$ 2.475,757 \$ 3.982,713 \$ 149,616 \$	2,5 3,9 1
Annthly Meter Charge harge per Equivalent sage Charges apital Related Rate init Rate per Unit operating Related Rate init Rate per Unit init Rate	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 1.54 \$ 0.81 \$ 1.823,727 \$ 4,031,141 \$ 88,732 \$ 401,950 \$ 5	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 0.81 \$ 2,041,032 \$ 3,605,591 \$ 106,343 \$ 481,727 \$ 481,727 \$	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$ 1.81 \$ 0.81 \$ 1.955,817 \$ 3,970,481 \$ 103,948 \$ 470,878 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$ 1.96 \$ 1.96 \$ 2.045,434 \$ 3,912,450 \$ 112,131 \$ 507,945 \$ 507,945 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$ 2.130,366 \$ 3,903,983 \$ 119,157 \$ 539,772 \$ 539,772 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$ 2.23 \$ 2.23 \$ 0.81 \$ 2.221,511 \$ 3,881,996 \$ 126,774 \$ 574,275 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 2.37 \$ 0.81 \$ 2.322,869 \$ 3.936,269 \$ 134,897 \$ 611,074 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 2.50 \$ 0.81 \$ 2.397,251 \$ 3,959,228 \$ 142,018 \$ 643,330 \$	0 87 113,379 17.51 5 2.63 5 1.32 5 1.98 5 2.64 5 2.64 5 0.81 5 2.475,757 \$ 3,982,713 \$ 149,616 5 677,746 5 677,746 5	2,5,9 3,9,1 1 7,2,9,2
Municipal Monthly Meter Charge charge per Equivalent Jsage Charges agaital Related Rate Joit Rate per Unit Operating Related Rate irer 1 (0 - 2 Units) Init Rate per Unit irer 2 (2 - 10 Units) Init Rate per Unit irer 3 (Over 10 Units) Init Rate per Unit irer 3 (Over 10 Units) Init Rate per Unit irer 4 (0 - 10 Units) Init Rate per Unit irer 5 (Over 10 Units) Init Rate per Unit irer 8 (Over 10 Units) Init Rate per Unit irer 10 (0 - 10 Units) Init Rate per Unit irer 10 (0 - 10 Units) Init Rate per Unit irer 2 (0 - 10 Units) Init Rate per Unit irer 2 (0 - 10 Units) Init Rate per Unit Ini	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 1.54 \$ 1.823,727 \$ 4.031,141 \$ 88,732 \$ 40,950 \$ 5,630,740 \$ 5,630,740 \$ \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 2,041,032 \$ 3,605,591 \$ 16,343 \$ 481,727 \$ 1,954,401 \$ 1,954,401 \$ 5	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$ 1.81 \$ 1.81 \$ 1.955,817 \$ 3,970,481 \$ 103,948 \$ 470,878 \$ 5,1910,384 \$ 5,1910,384 \$ 5	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.96 \$ 1.96 \$ 0.81 \$ 2.045,434 \$ 3.912,450 \$ 112,131 \$ 507,945 \$ 2.060,766 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$ 2.130,366 \$ 2.130,366 \$ 3.903,983 \$ 119,157 \$ 539,772 \$ 52,189,892 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$ 2.23 \$ 2.23 \$ 2.21,511 \$ 2.221,511 \$ 3.881,996 \$ 126,774 \$ 574,275 \$ 2,329,874 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 2.37 \$ 2.37 \$ 2.32,869 \$ 3,936,269 \$ 3,936,269 \$ 134,897 \$ 611,074 \$ 2,479,168 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 2.50 \$ 2.397,251 \$ 3,959,228 \$ 14,018 \$ 643,330 \$ 643,330 \$ 643,330 \$ 643,330 \$ 643,330 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$ 1.98 \$ 2.64 \$ 2.64 \$ 0.81 \$ 2.475,757 \$ 3,982,713 \$ 149,616 \$ 677,746 \$ 2,749,664 \$	2,5 3,9,1 7 7,2,9
Municipal Monthly Meter Charge Harge per Equivalent	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 0.81 \$ 1.823,727 \$ 4,031,141 \$ 88,732 \$ 88,732 \$ 401,950 \$ 1.630,740 \$ 24,241 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 0.81 \$ 2,041,032 \$ 3,605,591 \$ 106,343 \$ 481,727 \$ 1,954,401 \$ 29,052 \$	0 88 114,604 13.84 \$ 2.60 \$ 13.84 \$ 1.81 \$ 1.81 \$ 1.81 \$ 1.955,817 \$ 3,970,481 \$ 103,948 \$ 470,878 \$ 1,910,384 \$ 28,397 \$ \$ 28,397 \$ \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$ 1.96 \$ 1.96 \$ 0.81 \$ 2,045,434 \$ 3,912,450 \$ 112,131 \$ 507,945 \$ 2,060,766 \$ 3,06,766 \$	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$ 2.130,366 \$ 3,903,983 \$ 119,157 \$ 539,772 \$ 2,189,892 \$ 2,189,892 \$ 2,189,892 \$	0 87 113,876 15,72 \$ 2,55 \$ 1.11 \$ 1.67 \$ 2,23 \$ 2,23 \$ 0.81 \$ 2,221,511 \$ 3,881,996 \$ 126,774 \$ 5,74,275 \$ 2,329,874 \$ 3,46,633 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 2.37 \$ 0.81 \$ 2,322,869 \$ 3,936,269 \$ 134,897 \$ 611,074 \$ 2,479,168 \$ 36,852 \$ 36,852 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 2.50 \$ 0.81 \$ 2.397,251 \$ 3,595,228 \$ 142,018 \$ 643,330 \$ 2,610,033 \$ 2,610,033 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$ 1.98 \$ 2.64 \$ 2.64 \$ 0.81 \$ 2.475,757 \$ 3.982,713 \$ 149,616 \$ 677,746 \$ 2,749,664 \$ 40,873 \$	2,5; 3,9,9 1,7 2,9
Aunicipal Annthly Meter Charge harge per Equivalent Usage Charges agrid Related Rate init Rate per Unit Deparating Related Punit D	0.75	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0 88 115,316 12.90 \$ 2.62 \$ 0.77 \$ 1.15 \$ 1.54 \$ 1.54 \$ 1.823,727 \$ 4,031,141 \$ 88,732 \$ 401,950 \$ 1,630,740 \$ 24,241 \$ 49,277 \$ 49,277 \$	0 88 114,973 14.44 \$ 2.35 \$ 0.92 \$ 1.39 \$ 1.85 \$ 1.85 \$ 2,041,032 \$ 3,605,591 \$ 106,343 \$ 481,727 \$ 49,125 \$ 49,125 \$ \$	0 88 114,604 13.84 \$ 2.60 \$ 0.91 \$ 1.36 \$ 1.81 \$ 1.81 \$ 0.81 \$ 1.915,817 \$ 3,970,481 \$ 103,948 \$ 470,878 \$ 1,910,384 \$ 28,397 \$ 48,968 \$	0 87 114,261 14.47 \$ 2.57 \$ 0.98 \$ 1.47 \$ 1.96 \$ 1.96 \$ 2.045,434 \$ 3.912,450 \$ 112,131 \$ 5.07,945 \$ 2.060,766 \$ 3.0633 \$ 48,821 \$ 5.48,821 \$ 5	0 87 114,068 15.07 \$ 2.56 \$ 1.04 \$ 1.57 \$ 2.09 \$ 2.09 \$ 2.130,366 \$ 3,903,983 \$ 119,157 \$ 539,772 \$ 2.182,892 \$ 32,552 \$ 48,739 \$	0 87 113,876 15.72 \$ 2.55 \$ 1.11 \$ 1.67 \$ 2.23 \$ 2.23 \$ 2.22,511 \$ 3,881,996 \$ 126,774 \$ 5,74,275 \$ 2,329,874 \$ 34,633 \$ 48,656 \$	0 87 113,683 16.43 \$ 2.59 \$ 1.19 \$ 1.78 \$ 2.37 \$ 2.37 \$ 2.37 \$ 2.32,869 \$ 3,936,269 \$ 134,897 \$ 611,074 \$ 2.479,168 \$ 36,852 \$ 48,574 \$	0 87 113,478 16.96 \$ 2.61 \$ 1.25 \$ 1.88 \$ 2.50 \$ 2.50 \$ 2.397,251 \$ 3,959,228 \$ 142,018 \$ 643,330 \$ 2,610,033 \$ 38,798 \$ 48,487 \$ 48,487 \$	0 87 113,379 17.51 \$ 2.63 \$ 1.32 \$ 1.98 \$ 2.64 \$ 2.64 \$ 0.81 \$ 2.475,757 \$ 3.982,713 \$ 1.49,616 \$ 677,746 \$ 40,873 \$ 48,444 \$	2,5,5 3,9 1: 2,9

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

	INF Residential (Units)	52%	95%	5%							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 4: Increased Fixed Charge with Additional Lifeline	Tier, Irrigation Tier and Irr	igation Availabil	ity to Multifamily	Customers							
Monthly Meter Charge											
Charge per Equivalent		\$ 12.90	\$ 14.44	\$ 13.84	\$ 14.47	\$ 15.07	\$ 15.72 \$	16.43	\$ 16.96 \$	17.51 \$	18.18
Usage Charges											
Capital Related Rate Unit Rate per Unit		\$ 2.62	\$ 2.35	\$ 2.60	\$ 2.57	\$ 2.56	\$ 2.55 \$	2.59 \$	\$ 2.61 \$	2.63 \$	2.63
Operating Related Rate											
Tier 1 (0 - 2 Units) Unit Rate per Unit	0.50	\$ 0.77	\$ 0.92	\$ 0.90	\$ 0.98	\$ 1.04	\$ 1.11 \$	1.18 5	\$ 1.25 \$	1.31 \$	1.39
Tier 2 (2 - 10 Units)											
	0.75	\$ 1.15	\$ 1.38	\$ 1.36	\$ 1.47	\$ 1.56	\$ 1.66 \$	1.77	\$ 1.87 \$	1.97 \$	2.09
Tier 3 (Over 10 Units)											
Unit Rate per Unit	1.00	\$ 1.53	\$ 1.84	\$ 1.81	\$ 1.95	\$ 2.08	\$ 2.22 \$	2.36 \$	\$ 2.49 \$	2.63 \$	2.78
Irrigation Usage	Section 1	5 556		10							
Unit Rate per Unit	1.35	\$ 2.07	\$ 2.49	\$ 2.44	\$ 2.64	\$ 2.81	\$ 2.99 \$	3.19 \$	\$ 3.37 \$	3.55 \$	3.76
Other Districts - Wholesale Unit Rate per Unit		5 0.81	5 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81 \$	0.81	5 0.81 \$	0.81 \$	0.81
Revenues Collected - Meter Charge Revenues Collected - Capital Related		\$ 1,823,727 \$ 4,031,141			\$ 2,045,434 \$ 3,912,450						2,569,279
Revenues Collected - Tier 1		\$ 88,383				\$ 118,688				3,982,713 \$ 149,026 \$	3,973,596 157,768
Revenues Collected - Tier 2		\$ 400,367	\$ 479,830	\$ 469,023	\$ 505,944				640,796 \$		714,678
Revenues Collected - Tier 3 Revenues Collected - Irrigation Usage		\$ 1,624,317			\$ 2,052,649				e minustron &	2,738,834 \$	2,899,497
Revenues Collected - Wholesale		\$ 32,596 \$ 49,272			\$ 41,191 5 48,821					54,961 \$ 48.444 \$	58,186 48,415
Total Collected Revenues		\$ 8,049,803				\$ 8,964,461					10,421,419
Revenue Requirements		\$ 8,959,653				\$ 9,142,642	\$ 9,311,603 \$	9,579,634 \$	9,863,766 \$		10,411,191
Surplus/(Deficit)		\$ (909,850	5 222,348	\$ (453,540)	\$ (247,483)	\$ (178,181)	\$ (93,883) \$	(9,931) \$	\$ (24,623) \$	(33,455) \$	10,228
Alternative 5: Increased Fixed Charge with Add. Tiers, Multi-Fi	mily Unit Multipliers and	Irrigation Availa	bility to Multifan	nily & Commercia	l Customers						
0 - 2 Units		245,022	244,292		242,779	242,370	241,961	241,551	241,116	240,906	240,762
2 - 10 Units Over 10 Units		329,578 948,621	328,596 945,795		326,561 939,936	326,011 938,352	325,461 936,769	324,910 935,185	324,325 933,500	324,042 932,686	323,848 932,128
									333,533	332,000	552,120
Monthly Meter Charge Charge per Equivalent		\$ 12.90	\$ 14.44	\$ 13.84	\$ 14.47	\$ 15.07	\$ 15.72 \$	16.43 \$	\$ 16.96 \$	17.51 \$	18.18
Usage Charges											
Capital Related Rate											
Unit Rate per Unit		\$ 2.62	\$ 2.35	\$ 2.60	\$ 2.57	\$ 2.56	\$ 2.55 \$	2.59 \$	\$ 2.61 \$	2.63 \$	2.63
Operating Related Rate											
Tier 1 (0 - 2 Units)	0.50								2 57000 127	20000000	143921
	.50	\$ 0.80	\$ 0.96	\$ 0.94	\$ 1.02	\$ 1.09	\$ 1.16 \$	1.24 \$	\$ 1.30 \$	1.37 \$	1.45
Tier 2 (2 - 10 Units) Unit Rate per Unit	1.75	\$ 1.20	\$ 1.44	\$ 1.42	\$ 1.53	\$ 1.63	\$ 1.74 \$	1.85 \$	1.95 \$	2.06 \$	2.18
		, 1.20	2 1.44	2 1.42	2 1.55	3 1.03	3 1.74 3	1.65 3	1.95 \$	2.06 \$	2.18
Tier 3 (Over 10 Units) Unit Rate per Unit	00										
Onit rate per Onit	00	\$ 1.60	\$ 1.93	\$ 1.89	\$ 2.04	\$ 2.17	\$ 2.32 \$	2.47 \$	2.61 \$	2.75 \$	2.91
Irrigation Usage Unit Rate per Unit	.35									5 mg (10)	
One rate per One	.33	\$ 2.16	\$ 2.60	\$ 2.55	\$ 2.76	\$ 2.94	\$ 3.13 \$	3.33 \$	3.52 \$	3.71 \$	3.93
Other Districts - Wholesale Unit Rate per Unit		\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81	\$ 0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81
Revenues Collected - Meter Charge Revenues Collected - Capital Related		\$ 1,823,727 \$ 4,031,141									2,569,279
Revenues Collected - Capital Related		\$ 196,231									3,973,596 350,283
Revenues Collected - Tier 2		\$ 395,925									706,748
Revenues Collected - Tier 3		\$ 1,519,447	\$ 1,821,019	\$ 1,780,006	\$ 1,920,125	\$ 2,040,439	\$ 2,170,867 \$	2,309,972 \$	2,431,906 \$	2,562,008 \$	2,712,297
Revenues Collected - Irrigation Usage		\$ 34,060				\$ 45,739				57,431 \$	60,800
Revenues Collected - Wholesale Total Collected Revenues		\$ 49,272 \$ 8,049,803				\$ 48,739 \$ 8,964,461				48,444 \$ 10,124,814 \$	48,415 10,421,419
Revenue Requirements		\$ 8,959,653				\$ 9,142,642					10,421,419
Surplus/(Deficit)		\$ (909,850)								(33,455) \$	10,228

Ony of Persumouth - Water and Sewer Nackel
Schedule 26 - Sewer Rate Projections Allecated Loger 0 - 2 Units 0 - 10 Units Over 10 Units
Schedule 26 - Sewer Rate Projections Allecated Loger 0 - 2 Units 0 - 10 Units
Schedule 26 - Sewer Rate Projections Allecated Loger 10 - 2 Units 10 Units

	SE Residential MF Residential Commercial Industrial Municipal Rye MF Residential E	d (Units)	37% 9% 4% 0% 3% 11% 51%	90% 36% 14% 0% 13% 4%	10% 64% 86% 100% 87% 96% 5%							
Net Revenue Requirements Capital Related Operating Related Monthly Service Charge Belated	FY 2011	\$	F72014 11,265,687 \$ 45% 45% 10%	FY 2015 12,748,883 \$ 50% 35% 15%	16,070,036 \$ 59% 21% 20%	18,922,790 \$ 56% 24% 20%	FY2018 18,996,179 \$ 55% 25% 25% 20%	19,366,353 \$ 55% 21% 21% 24%	19,598,224 \$ 53% 22% 22% 25%	19,510,066 \$ 19,510,066 \$ 51% 23% 26%	19,804,262 \$ 19,804,262 \$ 49% 24% 24%	19,876,243 46% 26% 26% 28%
# of Equivalents				8,978		8,978	8,978	8,978	8,978		8,978	60
Si Rusidential Total Usage All Residential Commercial Commercial Numerical Numerical Numerical Total			267,051 191,128 384,907 250,241 14,509 3,186 40,841 1,151,868	266,255 190,559 383,760 249,496 14,466 3,176 40,719	265.401 189.947 382,528 248,695 14,419 3.165 40,588 1.144,745	264,606 189,379 381,383 247,950 14,376 40,467 1,141,317	264,160 189,060 380,740 247,532 14,352 40,353 41,353 41,353 41,353 41,353	263,714 188,740 380,098 247,115 14,328 3,146 40,330 41,37,471	263,269 188,421 379,455 246,697 14,303 3,141 40,262 11,35,548	262,794 188,082 378,771 246,252 14,278 40,190 1,133,602	262,565 187,918 378,441 246,038 14,265 3,132 40,154	262 408 187,806 378,215 245,890 14,287 3,131 40,130
9 Selection of Commercial Commercial Indicates Managed			240,400 69,381 53,191 639 1,907	239,684 69,174 53,033 637 1,901	238,915 68,952 52,862 635 1,895	238,200 68,746 52,704 633 1,889	237,798 68,630 52,615 632 1,886	537,397 68,514 51,536 631 1,883	236,995 68,398 52,438 629 1,880	236,568 68,275 52,343 628 1,876	236,362 58,216 52,288 528 1,3375	236,221 68,175 52,266 627 1,874
Alternative 1: Current Rate Structure			365,635	364,546	363,376	362,288	361,678	361,067	360,457	359,807	359,494	359,279
Usage Charges Capital Related Rate Unit Rate per Unit	*	4 00 \$	3.85 \$	437 \$	5.53 \$	6.53 \$	\$ 259	6.71 \$	\$ 089	6.78 \$	6.89	6.92
Trer 1 (0 - 10 Units) Unit Rase per Unit	1.39 \$	5 54 \$	5.34 \$	8.06 \$	7.66 \$	\$ 50.6	9.10 \$	9.29 \$	9.42 \$	9.39 \$	9.54 \$	9.58
Ter 2 (Over 10 Units) Unit Rate per Unit	162 \$	5.49 \$	6.25 \$	7.09 \$	8.97 \$	10.60 \$	10.66 \$	10.88 \$	11.03 \$	11.00 \$	11.18 \$	11.22
New Castle Unit Rate per Unit	1.39 \$	5.54 \$	5.34 \$	\$ 90'9	7,66 \$	\$ 50.6	9.10 \$	9.29 \$	9.42 \$	9.39 \$	9.54 \$	9.58
Remover Collector Capal Matriol Remover Collector Cara 1 Remover Collector Cara 1 Remover Collector How Sattle Remover Collector Removes Removed Removers		~ ~ ~ ~ ~ ~ ~ ~	4,437,599 \$ 1,950,947 \$ 4,659,225 \$ 217,916 \$ 11,265,687 \$ 11,265,687 \$	5,021,836 5 2,207,801 5 5,272,640 5 246,606 5 12,748,883 5 12,748,883 5	6,330,051 \$ 2,782,945 \$ 6,646,191 \$ 310,848 \$ 16,070,036 \$ 16,070,036 \$	7,453,763 \$ 3,276,974 \$ 7,826,024 \$ 366,029 \$ 18,922,790 \$	7,482,671 \$ 3,295,683 \$ 7,885,376 \$ 367,449 \$ 18,996,179 \$	7,628,484 \$ 3,353,789 \$ 8,009,471 \$ 374,609 \$ 19,366,383 \$ 19,366,383 \$	7,719,819 \$ 3,393,943 \$ 8,105,368 \$ 379,094 \$ 19,598,224 \$ 19,598,224 \$	7,685,093 \$ 3,378,676 \$ 8,068,907 \$ 377,389 \$ 19,510,066 \$	7.800,978 5 3.429,524 5 8.190,580 5 383,080 5 19,804,262 5 19,804,262 5	7,829,332 3,442,089 8,220,350 384,472 19,876,243
User Defined												
Usage Charges Capital Related Bate Lint Rate per Unit	~	4 00 5	12.00% 4.48 S	11,70% 4.97 S	\$ 74.2	5.00%	\$.00% 6.03 \$	5,00%	\$ 5959	2.60% 6.78 \$	100%	1,00%
Operating Related Rate Ter 1 (0 - 10 Units) Unit Rate per Unit	so.	5.54 \$	12.00% 6.20 \$	11.00% 6.89 \$	10,00%	\$ 267	5,00% 8.35 \$	\$ 277 \$	5.00% 9.21. S	2.00%	1,00%	100x
Tier 2 (Over 10 Units) Unit Rate per Unit	sa	6.49 \$	72.00% 7.27 S	8.07 \$	10.00%	5.00% 9.32 \$	5.00%	5.00%	5,00% 10.79 \$	2.80%	1.00%	1.00%
New Castle Unit Rate per Unit	101	5 554 \$	12,00% 6.20 \$	11.00% 6.89 \$	10,00%	\$ 200%	\$ 25.8	\$ 677.8	\$,00% 9.21 \$	9.39 \$	1,00% 949 \$	1.00%
Revenue Collected - Capital Related Revenue Collected - Capital Related Revenue Collected - New Catie Revenue Collected Revenue Revenue Related Revenues Surpunit Requirements Surpunit Related		0 0 0 0 0 0 0 0	\$,160,344 \$ 2,268,695 \$ 5,418,065 \$ 253,407 \$ 13,100,513 \$ 11,265,687 \$ 1,834,826 \$	5,710,919 \$ 2,510,750 \$ 5,996,138 \$ 280,444 \$ 14,498,250 \$ 12,748,883 \$ 1,749,367 \$	6,261,849 \$ 2,752,961 \$ 6,545,83 \$ 307,498 \$ 15,896,892 \$ 16,070,036 \$ (173,144) \$	6,555,251 \$ 2,881,952 \$ 6,882,638 \$ 331,906 \$ 16,641,749 \$ 18,922,790 \$ (2,281,041) \$	6.871,418 \$ 3.020,95.7 \$ 7.214,595 \$ 337,432 \$ 17,446,396 \$ 18.996,179 \$ (1.551,782) \$	7,202,811 \$ 3,166,646 \$ 7,562,539 \$ 353,706 \$ 18,285,701 \$ 19,365,353 \$ (1,080,652) \$	7,550,163 \$ 3,319,356 \$ 3,319,356 \$ 7,927,239 \$ 370,763 \$ 19,587,231 \$ 19,598,724 \$ (430,703) \$	7,687,290 \$ 3,379,642 \$ 8,071,114 \$ 377,487 \$ 19,510,066 \$ \$ 5,573,	7.757,397 \$ 3.410,464 \$ 8.144,823 \$ 380,940 \$ 19,693,624 \$ 19,804,762 \$ (110,837) \$	7,830,285 3,442,508 8,721,350 384,519 19,876,243 2,419
Alternative 1A: Current Rate Structure w/Changeable Consumption Levels in Tiers	ble Consumption Lev	els in Tiers										
Usage Charges Capital Related Rate Unit Rate per Unit		v	4.48 \$	4.97 \$	5.47 \$	5.74 \$	6.03 \$	6.33 \$	5 59'9	6.78 \$	6.85 \$	6.92
Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit	35%	**	6.22 \$	\$ 16.91	7.60 \$	7.98 \$	8.38 \$	8 80 5	9.24 \$	9.42 \$	9.52 \$	19.61
Tier 1 (0 - 10 Units) Unit Rate per Unit	65% 1.17	v	7.29 \$	\$ 608	\$ 06'8	9.35 \$	9.82 \$	10.31 \$	10.82 \$	11.04 \$	11.15 \$	11.26
New Castle Unit Rate per Unit	1.00	sn.	6.22 \$	6.91 \$	2.60 \$	7,98 \$	8.38 \$	\$ 08.8	9.24 \$	9.42 \$	9.52 \$	19.61
Revovent Collected - Capal Roberd Revovent Collected - Capal Roberd Revovent Collected - Intel 2 Revovent Collected Revo		****	\$160,344 \$ 2,420,316 \$ 5,265,654 \$ 254,108 \$ 13,106,513 \$ 11,265,687 \$ 1,834,826 \$	5,710,919 5 2,678,548 5 5,877,464 5 281,320 5 14,498,250 8 12,748,883 5 1,749,367 5	6.261,849 \$ 2,936,946 \$ 6,389,638 \$ 308,458 \$ 15,886,892 \$ 16,070,036 \$ (173,144) \$	6,555,751 \$ 3,072,558 \$ 6,689,028 \$ 322,911 \$ 16,641,749 \$ 18,922,790 \$ (2,281,041) \$	6.871,418 5 3.222,847 5 7.011,646 5 338,486 5 17,444,396 5 18,966,179 5 (1,551,782) 5	7,202,811 \$ 3,378,278 \$ 7,349,802 \$ 354,810 \$ 354,810 \$ 19,266,353 \$ (1,080,652) \$	7,550,163 \$ 3,541,194 \$ 7,704,243 \$ 371,921 \$ 371,921 \$ 19,467,521 \$ 19,586,224 \$ (430,703) \$	7,687,290 \$ 3,605,509 \$ 7,844,168 \$ 378,675 \$ 49,515,643 \$ 19,510,066 \$ 5,577 \$	7.757.397 \$ 3.638.392 \$ 7.915.706 \$ 382.129 \$ 19,693,624 \$ 19,804,282 \$ (110,637) \$	7,830,285 3,672,577 7,990,061 385,719 19,878,662 19,876,243

City of Pertonauth - Water and Schedule 26 - Sewer Rate Projections

0 - 2 Units 378 9% 6% 0% 1% 1% 51%

Alternative 2: Increased Fixed Charges										220000		
Monthly Meter Charge Charge per Equivalent		w	12.16 \$	20.19 \$	\$ 1562	30.89 \$	32.38 \$	\$ 69.09	43.96 \$	46.64 \$	48.74 \$	51.20
Usage Charges Capital Related Rate Unit Rate per Unit		8	\$ 202	8.37 \$	8.13 \$	8.17. \$	8.46. \$	8 84 5	8.99 S	8.76 \$	\$ 53 \$	\$ 16
Operating Related Rate For 1 (0 - 10 Units) Unit Rate per Unit	1.00	w	4.65 \$	3.92 \$	2.68 \$	3.14 \$	3.41.5	3.06 \$	3.35 \$	3.62 \$	3.80 \$	4.07
Tier 2 (Over 10 Units) Unit Rate per Unit	1137	s	5.45 \$	4.59 \$	3.14 \$	3.68	4.00 \$	3.58 \$	3.92 \$	4.24 \$	4.45 \$	4.77
New Castle Unit Rate per Unit	1.06	vn.	4.65 \$	3.92 \$	2.68 \$	3.14 \$	3.41.5	3.06. \$	3.35 \$	3.62 \$	3.80 5	4.07
Revenued, Control Market, Change Revenued, Categord Carale Medited Bengeming, Categord Treat Medited Revenued, Categord Treat Revenued, Categord Treat Test Categord Personal Revenued Repetionships Revenued Repetionships		v v v v v v v v	1,310,051 \$ 5,838,077 \$ 1,700,738 \$ 4,061,679 \$ 189,968 \$ 11,265,687 \$ 1,834,826 \$	2,174,738 \$ 7,319,734 \$ 1,428,699 \$ 3,444,387 \$ 185,694 \$ 14,498,250 \$ 12,748,883 \$ 1,748,367 \$	3,179,378 5 9,307,898 5 974,208 5 7,326,591 5 108,817 5 15,896,802 5 16,070,336 5 (173,144) 5	3,328,350 \$ 9,326,632 \$ 1,139,114 \$ 2,720,416 \$ 12,736 \$ 18,32,790 \$ (2,281,041) \$	3.488.879 5 9.638.063 5 1.233.600 5 2.948.065 5 137.790 5 18,996.179 5 (1,551.792) 5	4.362,239 \$ 10,058,396 \$ 1,104,313 \$ 2,637,304 \$ 12,3349 \$ 18,285,701 \$ 19,366,353 \$ (1,080,652) \$	4,735,716 \$ 10,209,648 \$ 1,206,371 \$ 2,881,038 \$ 134,748 \$ 19,165,521 \$ 19,589,24 \$ (430,703) \$	\$,024,498 \$ 9,930,183 \$ 1,303,175 \$ 3,112,725 \$ 19,515,643 \$ 19,510,066 \$ 5,577 \$	5,251,564 5 9,662,027 5 1,365,770 5 12,553 5 19,693,624 5 19,804,262 5 (110,637) 5	5,516,571 9,240,729 1,463,295 3,494,621 163,446 19,876,243 2,419
Alternative 3: Increased Fixed Charge with Additional Lifeline Tier	nal Lifeline Tier											
0.2 units Nf Residental Nf Residental Residental Residental Residental Residental Residental Residental Residental		,	98,733 17,212 14,391 130 463	98,439 17,160 14,348 130 462 23	98,123 17,105 14,302 130 460 23	97,829 17,054 14,559 129 459 23	97,664 17,025 14,235 129 458 23	97,459 16,997 14,211 129 458 23	97,335 16,968 14,187 129 457 23	97,159 16,937 14,162 128 456 23	97,075 16,923 14,149 128 456 23	97,016 16,913 14,141 128 455 23
Monthly Meter Charge Charge per Equivalent		44	120,953	20.19 \$	29.51 \$	30.89 \$	32.38 \$	40.49 \$	43,96 \$	148,885	48.74 \$	51.70
Usage Charges Capital Related Rate Unit Rate per Unit		•	\$ 405	6.37 \$	8.13 \$	8.17. \$	8.46. \$	8 84 >	8.99 \$	8.76 \$	8.53 \$	8.16
Operating Belated Rate Tier 1 (0 > 2 Units) Unit Rate per Unit	05:0	4	2.92 \$	2.47 \$	1.69 \$	1.98 \$	2.14 \$	1.92 . \$	2.10 \$	2.28 \$	2.39 \$	2.56
Tier 2 (2 - 10 Units) Unit Rate per Unit	27.0	44	4.39 \$	3.70 \$	253 \$	2.97 \$	3.22 \$	2.88 \$	3.16.5	3.42 \$	3.58 \$	3.84
Tior 3 (Over 10 Units) Unit Rate per Unit	1.00	s.	\$ 585	4.93 \$	3.37 \$	3.95 \$	4.29 \$	3.85 \$	4.21 \$	4.56 \$	4.78 \$	215
New Castle Unit Rate per Unit	57.0	is.	4.39 \$	3.70 \$	2.53 \$	2.97 \$	3.22 \$	2.88 \$	3.16 \$	3.42 \$	3.58 \$	3.84
Revenue Collected Advance (Page Revenue Collected Capital Matted Revenue Collected : Capital Matted Revenue Collected : Car Revenue Collected : Car Revenue Collected : Car Chair Collected Revenue; Chair Collected Revenue; Supplicition of the Capital Capital Supplicition of the Capital Capital Supplicition of the Capital Capital Capital Supplicition of the Capital Capital Capital Capital Supplicition of the Capital Capi		W W W W W W W W	1,310,051 \$ 5,838,077 \$ 383,036 \$ 1,029,667 \$ 4,360,496 \$ 1,79,187 \$ 11,165,687 \$ 1,834,826 \$	2,174,738 5 7319,734 5 371,993 5 865,573 5 1466,582 5 14,488,582 5 17,748,883 5 1,749,367 5	3,179,378 \$ 3,179,378 \$ 219,409 \$ 219,409 \$ 589,808 \$ 702,641 \$ 15,896,822 \$ 16,070,036 \$ (173,184) \$	3,328,350 \$ 2,326,632 \$ 2,6,548 \$ 889,646 \$ 2,920,557 \$ 12,041,749 \$ 18,922,790 \$ (2,281,041) \$	3,488,879 5 9,636,063 5 277,828 5 746,580 5 3,162,806 5 17,444,356 5 18,996,179 5 (1,551,782) 5	4.362,239 \$ 10,038,496 \$ 248,710 \$ 648,577 \$ 2,831,330 \$ 1,8,349 \$ 11,346,353 \$ (1,080,652) \$	4,735,716 \$ 10,709,648 \$ 271,696 \$ 740,865 \$ 3,092,995 \$ 1,77,01 \$ 19,167,521 \$ 19,598,224 \$ (430,703) \$	\$,024,498 \$ 9,930,183 \$ 233,498 \$ 788,973 \$ 3,341,911 \$ 137,301 \$ 19,510,066 \$ 5,577 \$	5,251,564 \$ 9,662,027 \$ 307,595 \$ 31,595 \$ 3,501,675 \$ 13,693 \$ 19,694,262 \$ 19,604,762 \$ (110,637) \$	5,516,571 9,240,729 329,559 888,913 3,751,719 154,171 19,876,243 2,419
Alternative 4: Increased Fixed Charge with Additional Lifeline Tier, Irrigation Tier and	nal Lifeline Tier, Irrigation	Tier and	Irrigation Availabi	lity to Multifamily C	Customers						5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	90
Tier I (0 - 2 Units)			130,544	130,155	129,737	129,348	129,131	128,913	128,695	128,463	128,351	128.274
Tier 2 (2 - 10 Units) Tier 3 (Over 10 Units)			233,442 742,692 1,106,478	232,747 740,280	232,000 737,904 1,099,641	735,694	734,455	733,215	230,136 731,975 1,090,806	229,721 730,657 1,088,840	730,020	729,384
Monthly Meter Charge Charge per Equivalent		15	12.16 \$	20.19 \$	29.51 \$	30.89 \$	32.38 \$	40.49 \$	43.96 \$	46.64 \$	48.74 \$	51.20
Usage Charges Capilal Related Rate Unit Rate per Unit		ún.	5.28	6.64 \$	8.46 \$	8.51 \$	8.81 \$	9.21. \$	9.36 \$	9.12 \$	55. 80 80 80	8.50
Operating Related Rate Tier 1 (0 - 2 Units) Unit Rate per Unit	05.0	W	2.94 \$	2.48 \$	1.69 \$	199 \$	2.15 \$	193 \$	2.11 \$	2.29 \$	2.40 \$	2.57
Tier 7 (2 · 10 Units) Unit Rate per Unit	0.75	so.	4.40 \$	3.77. \$	2.54 \$	2.98 \$	3.23 \$	2.90 \$	3.17 \$	3.43 \$	3.60 \$	3.86
Tier 3 (Over 10 Units) Unit Bate per Unit	1.00	v	5.87 \$	4.95 \$	3.39 \$	3.97 \$	4.31 \$	3.86 5	4.23 \$	4.57 \$	4.80 \$	5.14
New Castle Unit Rate per Unit	57.0	s	4.40 \$	3.71 \$	2.54 \$	2.98 \$	3.23 \$	2.90 \$	3.17 \$	3.43 \$	3.60 \$	3.86
Revenue, Calcidat Marker, Chapte Persona Calcidat Marker, Chapter Revenue Calcidata - Intel Revenue Calcidata - Int Revenue Calcidata - Int a 2 Revenue Calcidata - Int a 3 Revenue Calcidata - Int a 3 Revenue Calcidata - Int a 3 Revenue Calcidata - Intel a 3 Revenue Revenue Revenue - Intel Revenue - Intel Revenue Revenue - Intel Reve		*****	1,310,081 \$ 5,338,077 \$ 383,357 \$ 1,028,287 \$ 4,360,322 \$ 179,900 \$ 11,365,687 \$ 1,834,826 \$	2,174,738 5 7,319,734 5 322,263 5 864,421 5 1665,865 5 111,230 5 14,488,250 5 12,748,883 5 1,749,367 5	3,179,378 \$ 9,307,398 \$ 219,593 \$ 589,024 \$ 2,497,950 \$ 115,396,892 \$ 116,070,036 \$ (173,144) \$	3,328,380 \$ 2326,622 \$ 236,783 \$ 88,729 \$ 2,920,782 \$ 120,492 \$ 18,922,790 \$ (2,281,041) \$	3,488,879 \$ 9,636,063 \$ 278,061 \$ 745,856 \$ 3,163,050 \$ 130,487 \$ 17,444,396 \$ 18,996,179 \$ (1,551,782) \$	4,362,239 \$ 10,059,496 \$ 248,919 \$ 667,687 \$ 2,831,548 \$ 1,16,81 \$ 19,366,353 \$ (1,080,652) \$	4,735,716 \$ 10,209,648 \$ 271,923 \$ 772,333 \$ 3,093,234 \$ 127,607 \$ 19,167,521 \$ 19,598,224 \$ (430,703) \$	\$,024,498 \$ 9,930,183 \$ 293,444 \$ 787,923 \$ 3,341,448 \$ 137,246 \$ 19,510,066 \$ 5,577 \$	5,251,564 9,662,027 9,07,853 825,786 3,501,945 19,093,634 19,093,634 (110,637) \$	5,516,571 9,240,729 329,836 884,734 3,752,009 154,783 19,878,662 19,876,243

Allocated Usage	0 - 2 Units	0 - 10 Units	Over 10 Uni
Sf Residential	37%	90%	10%
MF Residential	3/6	36%	828
Commercial	4%	14%	36%
Industrial	960	900	100%
Municipal	3%	13%	87%
Rye	1%	76.77	%96
Mrf Residential (Units)	51%	35%	5%

ALEMANDE S. INCRESSED FIXED UNITE WITH ADD. HETS, MULLI-FAMILY UNIT MULLIPIES AND INTIGATION AVAILABILITY TO MULLIPIEM & COMMERCIAL CUSTOMERS	and annual orient more par											
Multifamily Usage (w/ trigation Availability) Commercial Usage (w/ frigation Availability)		186,	186,584	186,028 328,045	185,431	184,876	184,564	184,253	183,941.	183,610	183,450	183,340
Ter 1 (0 - 2 Units) Ter 2 (2 - 10 Units) Ter 3 (Over 10 Units)	,	227,	128,454 227,809 694,333	128,072 227,131 692,264	127,661 226,402 690,043	127,278 225,724 687,976	127,064 225,343 686,817	126,849 224,963 685,658	126,635 224,583 684,498	126,407 224,178 683,265	126,297 223,983 682,670	126,221 223,849 682,261
Monthly Meter Charge Charge per Equivalent	- 51	1,050,596	0,596	20.19 5	1,044,105	1,040,978	32.38 \$	1,037,476	1,035,716	1,033,850	1,032,949	1,032,331
Usage Charges Capital Pelated Rate Unit Rate per Unit	41		5 56 5	\$ 66.9	8.91 \$	\$ 96.8	927 \$	9.70 \$	\$ 98.6	\$ 19.6	9.35. \$	56.9
Operating Related Rate Ter 1 (0 - 2 Units) Unit Rate per Unit	5		3.10 \$	2.61 \$	1.79 \$	2.10 \$	2.27 \$	2.04 \$	2.23 \$	2.41 \$	2.53 \$	271
Ter 2 (2 - 10 Units) Unit Rate per Unit 0.75		N	4,65 \$	3.92 \$	2.68 \$	3.14 \$	3.41 \$	3.06 \$	3.35 \$	3.62.5	3.80 \$	4.07
Tier 3 (Over 10 Units) Unit Rate per Unit			6.20 \$	5.23 \$	3.57 \$	4 19 \$	4.55 \$	\$ 508	4.46 \$	4.83 \$	\$ 90%	5,43
New Castle Unit Rate per Unit 6.75	*	4	4,65 \$	3.92 \$	2.68 \$	3.14 \$	3.41. 5	3.06 \$	3.35 \$	3.62 \$	3.80 \$	4.07
Revenues Collected Meter Orage Newsons Collected I Meter Orage Newsons Collected I for 1 Newsons Collected I for 2 Newsons Collected I for 3 Revenues Collected I for 3 Revenues Collected I for 3 Newsons Collected I for 3 Newso		1,310,051 5,838,077 398,214 1,059,329 4,304,930 189,911 13,100,513 11,256,687 1,834,826	~~~~~~~~	2,174,738 \$ 7,319,734 \$ 334,733 \$ 890,509 \$ 3,618,872 \$ 159,646 \$ 113,48,833 \$ 1,749,367 \$	3,179,378 \$ 9,307,898 \$ 228,103 \$ 606,800 \$ 2,465,929 \$ 15,896,892 \$ 15,896,892 \$ 15,070,036 \$ 1,733,144 \$ \$	3,328,350 \$ 9,326,632 \$ 266,715 \$ 709,514 \$ 2,883,340 \$ 127,198 \$ 18,92,790 \$ 12,88,041 \$	3.488.879 \$ 9.638.063 \$ 2.86.838 \$ 7.86.365 \$ 3.172.503 \$ 13.744,386 \$ 18.996,179 \$ (1.551,782) \$	4,362,239 \$ 10,058,496 \$ 25,856 \$ 687,837 \$ 2,795,50 \$ 11,33,12 \$ (1,080,652) \$	4,735,716 \$ 10,209,648 \$ 282,462 \$ 751,405 \$ 3,055,81 \$ 134,708 \$ 19,167,521 \$ 19,596,724 \$ (430,703) \$	5,024,498 5 9,90,183 \$ 305,128 5 811,702 \$ 3,28,614 5 145,518 \$ 19,515,643 \$ 19,510,066 \$ 5,577 \$	5.251,564 \$ 9.662.077 \$ 319,784 \$ 830,889 \$ 3.457,033 \$ 152,507 \$ 19,804,262 \$ (110,637) \$	5,516,571 9,240,729 342,619 911,435 3,703,911 163,398 19,878,662 19,878,662
Alternative 6: Increased Fixed Charge with Add, Tiers, Multi-Family Unit Multipliers and Irrigation Availability to Multifamily & Commercial Customers	i-Family Unit Multiplie	rs and Irrigati	on Availabilit	y to Multifamily	& Commercial Cust	tomers						
Ter 1 (0. 2 Junts) Ter 2 (2. 10 Junts) Ter 3 (Over 10 Units)		257,724 257,161 585,712	724	207,105 256,395 583,967	206,440 255,572 582,093	205,822 254,806 580,350	205,475 254,377 579,372	205.128 253.948 578.394	204.781 253,518 577,416	208,412 253,062 576,376	204,234 252,841 575,873	204,112 252,690 575,529
Monthly Meter Charge Charge per Equivalent		12.16	12.16 \$	20.19 \$	29.51 \$	30.89 \$	32.38 \$	40.49 \$	1,035,716	1,033,850	1,032,949	1,032,331
Usage Charges Capital Related Bate Unit Rate per Unit	**	ų.	5 56 5	\$ 86'9	8,91 \$	\$ 96.8	927 \$	9.70 \$	\$ 986	9.61 \$	9.35 S	\$6.8
Operating Related Rate Ter 1 (0 - 2 Units) Unit Rate per Unit 0.50	*	m	3.26 \$	2.75 \$	1.88 \$	2.20 \$	2.39 \$	2.14 \$	235 \$	2.54 \$	2.66 \$	2.85
Ter 2 (2 - 10 Units) Unit Rate per Unit 8	**	4	4.89 \$	4.12 \$	2.82 \$	3.30 \$	3.59 \$	3.21 \$	3.52 \$	3.81 \$	\$ 99.5	4.28
Tier 3 (Over 10 Units) Unit Rate per Unit	vi	9	6.52 \$	\$ 05'5	3.76 \$	441 \$	4.78 \$	4,29 \$	4.69 \$	5.08 \$	5.32 \$	5.71
New Castle Unit Rate per Unit	**	4	4.89 \$	4.12 \$	2.82 \$	3.30 \$	3.59 \$	3.21 \$	3.52 \$	3.81.5	3.99 \$	4.28
Remains Colorad More Outge Remains Colorad More Outge Remains Colorad States Remains Colorad Text 2 Remains Colorad Remains States Remains Text 2 States Remains Text 2 States Te		1,310,051 5,838,077 677,081 1,757,334 3,818,289 19,681 13,005,13 11,205,687 1,834,826		2,174,738 \$ 7,319,734 \$ 569,177 \$ 1,056,928 \$ 3,09,785 \$ 167,859 \$ 167,859 \$ 12,748,883 \$ 1,748,883 \$	3,179,378 \$ 9,307,898 \$ 87,862 \$ 70,20 \$ 2,187,173 \$ 114,380 \$ 15,896,892 \$ 16,000,036 \$ (173,144) \$	3,328,350 9,376,632 842,133 842,133 2,557,400 13,542,740 18,641,749 18,922,790 (2,281,041) 5	3,488,879 \$ 9,638,063 \$ 49,108 \$ 911,984 \$ 21,769,527 \$ 17,444,395 \$ 18,964,795 \$ (1,551,782) \$	4,362,239 5 10,058,496 5 436,638 5 816,404 5 2,479,268 5 129,566 5 19,366,533 5 (1,080,652) 5	4,713,716 \$ 10,209,648 \$ 400,768 \$ 811,855 \$ 2,708,396 \$ 141,538 \$ 19,508,724 \$ (430,703) \$	5,024,498 5 9,930,183 5 518,807 5 963,421 5 2,955,70 5 19,500,66 5 19,50,066 5 5,577 5	\$ 251,564 \$ 9.662,027 \$ 543,776 \$ 1.009,696 \$ 3.066,329 \$ 18,053 \$ 19,804,552 \$ (110,537) \$	5,516,571 9,240,729 882,552 1,081,795 1,785,211 17,1803 19,878,662 19,876,642

Schedule 27 - Water Rate Summary

Iternative 1: Current Rate Structure	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Break-Even Rates											
onthly Fixed Charge per ERU	\$4.95	\$5.51	\$4.95	\$5.50	\$5.51	\$5.62	\$5.73	\$5.89	\$6.06	\$6.25	\$
First Tier Rate (10 Units or Less per Month)											
apital Related Rate, per unit billed	\$2.78	\$3.09	\$2.79	\$3.11	\$3.12	\$3.19	\$3.26	\$3.36	\$3.46	\$3.57	S
irst 10 units billed per month	\$1.37	\$1.37	\$1.52	\$1.37	\$1.53	\$1.54	\$1.57	\$1.60	\$1.65	\$1.71	\$
otal First tier Rate	\$4.15	\$4.46	\$4.31	\$4.48	\$4.66	\$4.73	\$4.83	\$4.96	\$5.12	\$5.27	\$
Second Tier Rate (over 10 Units per Month)											
apital Related Rate, per nit billed	\$2.78	\$3.09	\$2.79	\$3.11	\$3.12	\$3.19	\$3.26	\$3.36	\$3.46	\$3.57	3
ver 10 units billed per month	\$2.22	\$2.47	\$2.23	\$2.48	\$2.50	\$2.55	\$2.60	\$2.68	\$2.76	\$2.85	
otal Second Tier Rate	\$5.00	\$5.57	\$5.01	\$5.59	\$5.62	\$5.74	\$5.86	\$6.04	\$6.23	\$6.42	
Irrigation Meter Rate (all units billed)											
apital Related Rate, per unit billed	\$2.78	\$3.09	\$2.79	\$3.11	\$3.12	\$3.19	\$3.26	\$3.36	\$3.46	\$3.57	
ver 10 units billed per month	\$2.22	\$2.47	\$2.23	\$2.48	\$2.50	\$2.55	\$2.60	\$2.68	\$2.76	\$2.85	
otal Irrigation Rate	\$5.00	\$5.57	\$5.01	\$5.59	\$5.62	\$5.74	\$5.86	\$6.04	\$6.23	\$6.42	
ther Districts - Wholesale Rate (all units billed)	\$0.81	\$0.90	\$0.81	\$0.91	\$0.91	\$0.93	\$0.95	\$0.98	\$1.01	\$1.04	
User-Defined Rates											
fonthly Fixed Charge per ERU		\$4.95	\$5.10	\$5.25	\$5.41	\$5.57 \$	5.74 \$	5.97 \$	6.15	6.33	š
First Tier Rate (10 Units or Less per Month)											
apital Related Rate, per Unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13 \$	3.22 \$	3.35 \$	3.45	3.56	ž.
irst 10 units billed per month		\$1.37	\$1.41	\$1.45	\$1.50	\$1.54 \$			1.70		
otal First tier Rate		\$4.15	\$4.27	\$4.40	\$4.53	\$4.67 \$			5.15 \$		
Second Tier Rate (over 10 Units per Month)											
apital Related Rate, per unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13 \$	3.22 \$	3.35 \$	3.45	3.56	S
ver 10 units billed per month		\$2.22	\$2.29	\$2.36	\$2.43	\$2.50 S			2.76		
otal Second Tier Rate		\$5.00	\$5.15	\$5.30	\$5.46	\$5.63 \$			6.21		
Irrigation Meter Rate (all units billed)											
apital Related Rate, per unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13 \$	3.22 \$	3.35 \$	3.45	3.56	ŝ
ver 10 units billed per month		\$2.22	\$2.29	\$2.36	\$2.43	\$2.50 \$	2.57 \$	2.68 \$	2.76		
otal Irrigation Rate		\$5.00	\$5.15	\$5.30	\$5.46	\$5.63 \$			6.21 \$		
ther Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81	\$
verage Residential Water Bill (5/8" - 500 c.f.)	\$25.70	\$25.70	\$26.47	\$27.27	\$28.08	\$28.93	\$29.79	\$30.99	\$31.91	\$32.87	
Change in Bill		0%	3%	3%	3%	3%	3%	4%	3%	3%	
Iternative 1A: Current Rate Structure w/Cl	hangeable Consur	mption Levels	in Tiers								
onthly Fixed Charge per ERU		\$4.95	\$5.10	\$5.25	\$5.41	\$5.57	\$5.74	\$5.97	\$6.15	\$6.33	
Tier 1 (0 - 10 Units)											
apital Related Rate, per Unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$3.22	\$3.35	\$3.45	\$3.56	
irst 10 units billed per month		\$1.40	\$1.44	\$1.48	\$1.53	\$1.57	\$1.62	\$1.68	\$1.74	\$1.79	
otal First tier Rate		\$4.18	\$4.30	\$4.43	\$4.56	\$4.70	\$4.84	\$5.04	\$5.19	\$5.34	
Tier 1 (0 - 10 Units) spital Related Rate, per unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$3,22	\$3.35	\$3.45	\$3.56	
apital Related Rate, per unit billed ver 10 units billed per month		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$2.62	\$3.35	\$3.45	\$3.56	
otal Second Tier Rate		\$5.04	\$5.20	\$5.35	\$5.51	\$5.68	\$5.85	\$6.08	\$6.26	\$6.45	
Irrigation Meter Rate (all units billed)											
apital Related Rate, per unit billed		\$2.78	\$2.86	\$2.95	\$3.04	\$3.13	\$3.22	\$3.35	\$3.45	\$3.56	
					52.47	\$2.55	\$2.62	\$2.73		\$2.90	
ver 10 units billed per month		\$2.26	\$2.33	\$2.40	22.47	\$2.33	22.02	\$2.73	\$2.81	\$2.90	
		\$2.26 \$5.04	\$5.20	\$5.35	\$5.51	\$5.68	\$5.85	\$6.08	\$6.26	\$6.45	

Schedule 27 - Water Rate Summary

	Current Rates FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020		FY 2021	FY 2022		Y 2023
Average Residential Water Bill (5/8" - 500 c.f.)	\$25	\$26.6	\$27.41	\$28.23	\$29.08	\$29.95	\$31.1	5	\$32.08	\$33.0	5	\$34.
Alternative 2: Increased Fixed Charges												
Monthly Fixed Charge per ERU	\$12	90 \$14.4	\$13.84	\$14.47	\$15.07 \$	15.72	\$ 16.43	\$	16.96	\$ 17.51	\$	18.1
First Tier Rate (10 Units or Less per Month)												
Capital Related Rate, per Unit billed	\$2	52 \$2.3	\$2.60	\$2.57	\$2.56 \$	2.55	\$ 2.59		2.61	\$ 2.63	ć	2.0
First 10 units billed per month	\$0			\$1.24	\$1.32 \$	1.41		Š	1.58			1.
Total First tier Rate	\$3			\$3.81	\$3.88 \$	3.96		\$	4.20			4.
Second Tier Rate (over 10 Units per Month)												
Capital Related Rate, per unit billed	\$2	52 \$2.3	\$2.60	\$2.57	\$2.56 \$	2.55			2.54			20
Over 10 units billed per month						2.55			2.61			2.
otal Second Tier Rate	\$1			\$2.01	\$2.14 \$	2.28			2.56			2.
otal Second Her Rate	\$4	10 \$4.2	\$4.45	\$4.58	\$4.70 \$	4.83	\$ 5.02	\$	5.18	\$ 5.33	\$	5.
Irrigation Meter Rate (all units billed)												
Capital Related Rate, per unit billed	\$2		\$2.60	\$2.57	\$2.56 \$	2.55	\$ 2.59	5	2.61	\$ 2.63	\$	2.
Over 10 units billed per month	\$1	8 \$1.8	\$1.86	\$2.01	\$2.14 \$	2.28	\$ 2.43	\$	2.56	\$ 2.70	\$	2.
otal Irrigation Rate	\$4.	20 \$4.2	\$4.45	\$4.58	\$4.70 \$	4.83	\$ 5.02	\$	5.18	\$ 5.33	\$	5
Other Districts - Wholesale Rate (all units billed)	\$0	\$0.8	\$0.81	\$0.81	\$0.81 \$	0.81	\$ 0.81	\$	0.81	\$ 0.81	\$	0
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 3: Increased Fixed Charge with A			- N- 10 - 10 - 10 - 10 - 10 - 10 - 10 -	\$33.50	\$34.50	\$35.52	\$36.9		\$37.94	\$39.0	1	\$40
			- N- 10 - 10 - 10 - 10 - 10 - 10 - 10 -	\$33.50 \$14.47	\$34.50 \$15.07 \$	\$35.52			\$37.94 16.96			
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month)	Additional Lifeline Tier \$12.	0 \$14.4	\$13.84	\$14.47	\$15.07 \$	15.72	\$ 16.43	\$	16.96	\$ 17.51	\$	18.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed	Additional Lifeline Tier \$12.	0 \$14.4	\$13.84	\$14.47 \$2.57			\$ 16.43	\$		\$ 17.51	\$	18.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) apital Related Rate, per Unit billed irst 2 units billed per month	Additional Lifeline Tier \$12.	0 \$14.4 52 \$2.3 77 \$0.9	\$13.84 \$2.60 \$0.91	\$14.47	\$15.07 \$	15.72	\$ 16.43 \$ 2.59	\$	16.96	\$ 17.51 \$ 2.63	\$	18 .
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) apital Related Rate, per Unit billed irst 2 units billed per month	Additional Lifeline Tier \$12.	0 \$14.4 52 \$2.3 77 \$0.9	\$13.84 \$2.60 \$0.91	\$14.47 \$2.57	\$15.07 \$ \$2.56 \$	15.72 : 2.55 :	\$ 16.43 \$ 2.59 \$ 1.19	\$ \$ \$	16.96 2.61	\$ 17.51 \$ 2.63 \$ 1.32	\$ \$ \$	18. 2. 1.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) apital Related Rate, per Unit billed irst 2 units billed per month	Additional Lifeline Tier \$12.	0 \$14.4 52 \$2.3 77 \$0.9	\$13.84 \$2.60 \$0.91	\$14.47 \$2.57 \$0.98	\$15.07 \$ \$2.56 \$ \$1.04 \$	15.72 : 2.55 : 1.11 :	\$ 16.43 \$ 2.59 \$ 1.19	\$ \$ \$	16.96 2.61 1.25	\$ 17.51 \$ 2.63 \$ 1.32	\$ \$ \$	18. 2. 1.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Lapital Related Rate, per Unit billed Lirst 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Lapital Related Rate, per unit billed	Additional Lifeline Tier \$12.	00 \$14.4 52 \$2.3 77 \$0.9 9 \$3.2	\$13.84 \$2.60 \$0.91 \$3.50	\$14.47 \$2.57 \$0.98	\$15.07 \$ \$2.56 \$ \$1.04 \$	15.72 : 2.55 : 1.11 :	\$ 16.43 \$ 2.59 \$ 1.19 \$ 3.78	\$ \$ \$	16.96 2.61 1.25	\$ 17.51 \$ 2.63 \$ 1.32 \$ 3.95	\$ \$ \$ \$	18. 2. 1. 4.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Apital Related Rate, per Unit billed irist 2 units billed per month otal First tier Rate Second Tier Rate (2 - 10 Units per Month) Apital Related Rate, per unit billed	Additional Lifeline Tier \$12 \$2 \$0 \$3	10 \$14.4 12 \$2.3 17 \$0.9 19 \$3.2 12 \$2.3	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60	\$14.47 \$2.57 \$0.98 \$3.55	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$	2.55 1.11 3.67	\$ 16.43 \$ 2.59 \$ 1.19 \$ 3.78	\$ \$ \$ \$	2.61 1.25 3.87	\$ 17.51 \$ 2.63 \$ 1.32 \$ 3.95 \$ 2.63	\$ \$ \$ \$	18. 2. 1. 4.
Alternative 3: Increased Fixed Charge with A Anothly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Lapital Related Rate, per Unit billed irst 2 units billed per month otal First tier Rate Second Tier Rate (2 - 10 Units per Month) Lapital Related Rate, per unit billed - 10 units billed per month	Additional Lifeline Tier \$12 52 50 \$3	52 \$2.3 77 \$0.9 9 \$3.2 52 \$2.3 53.2	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$	2.55 1.11 3.67	\$ 16.43 \$ 2.59 \$ 1.19 \$ 3.78 \$ 2.59 \$ 1.78	\$ \$ \$ \$	2.61 1.25 3.87	\$ 17.51 \$ 2.63 \$ 1.32 \$ 3.95 \$ 2.63 \$ 1.98	\$ \$ \$	18. 2. 1. 4.
Alternative 3: Increased Fixed Charge with A Wonthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed irist 2 units billed per month Total First tier Rate Second Ter Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 1- 10 units billed per month	\$12. \$2. \$3. \$3. \$2. \$3.	\$14.4 \$2 \$2.3 \$7 \$0.9 \$3.2 \$2 \$2.3 \$5 \$1.3	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$	2.55 1.11 3.67	\$ 16.43 \$ 2.59 \$ 1.19 \$ 3.78 \$ 2.59 \$ 1.78	\$ \$ \$ \$	2.61 1.25 3.87	\$ 17.51 \$ 2.63 \$ 1.32 \$ 3.95 \$ 2.63 \$ 1.98	\$ \$ \$	18. 2. 1. 4.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Fortal First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2- 10 units billed per month Fortal Second Tier Rate	\$12. \$2. \$3. \$3. \$2. \$3.	\$14.4 \$2 \$2.3 \$7 \$0.9 \$3.2 \$2 \$2.3 \$5 \$1.3 \$7 \$3.7	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36 \$3.96	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$	2.55 1.11 3.67	\$ 16.43 \$ 2.59 \$ 1.19 \$ 3.78 \$ 2.59 \$ 1.78 \$ 4.37	\$ \$ \$ \$ \$	2.61 1.25 3.87 2.61 1.88 4.49	\$ 17.51 5 2.63 \$ 1.32 \$ 3.95 \$ 2.63 \$ 1.98 \$ 4.61	\$ \$ \$ \$ \$ \$	18. 2. 1. 4. 2. 2. 2.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) apital Related Rate, per Unit billed irst 2 units billed per month otal First tier Rate Second Tier Rate (2 - 10 Units per Month) apital Related Rate, per unit billed - 10 units billed per month otal Second Tier Rate Third Tier Rate (over 10 Units per Month) apital Related Rate, per unit billed	\$12 \$2 \$2 \$3 \$3 \$3 \$3 \$3	\$14.4 \$2 \$2.3 \$7 \$0.9 \$3.2 \$2 \$2.3 \$5 \$1.3 \$7 \$3.7	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36 \$3.96	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47 \$4.04	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$ \$4.13 \$ \$2.56 \$	2.55 1.11 3.67 2.55 1.67 4.22	\$ 16.43 \$ 2.59 \$ 1.19 \$ 3.78 \$ 2.59 \$ 1.78 \$ 4.37	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.25 3.87 2.61 1.88 4.49	\$ 17.51 \$ 2.63 \$ 1.32 \$ 3.95 \$ 2.63 \$ 1.98 \$ 4.61 \$ 2.63	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18. 2. 1. 4. 2. 2. 4.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Lapital Related Rate, per Unit billed List 2 units billed per month Cotal First tier Rate Second Tier Rate (2 - 10 Units per Month) Lapital Related Rate, per unit billed L-10 units billed per month Cotal Second Tier Rate Third Tier Rate (over 10 Units per Month) Lapital Related Rate, per unit billed	\$12 \$2 \$2 \$0 \$3 \$2 \$1 \$3 \$2 \$3	\$14.4 \$2 \$2.3 \$7 \$0.9 \$3.2 \$2 \$2.3 \$5 \$1.3 \$7 \$3.7	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36 \$3.96	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47 \$4.04	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$ \$4.13 \$	2.55 1.11 3.67 2.55 1.67 4.22	\$ 16.43 \$ 2.55 \$ 1.19 \$ 3.78 \$ 2.55 \$ 1.78 \$ 4.37 \$ 2.59 \$ 2.55	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.25 3.87 2.61 1.88 4.49	\$ 17.51 \$ 2.63 \$ 1.32 \$ 3.95 \$ 2.63 \$ 1.98 \$ 4.61 \$ 2.63 \$ 2.63	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18. 2. 1. 4. 2. 2. 4.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Lapital Related Rate, per Unit billed Lirst 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Lapital Related Rate, per unit billed L-10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Lapital Related Rate, per unit billed There Take (over 10 Units per Month) Lapital Related Rate, per unit billed Loyer 10 units billed per month	\$12 \$2 \$0 \$3 \$3 \$2 \$1 \$3	\$14.4 \$2 \$2.3 \$7 \$0.9 \$3.2 \$2 \$2.3 \$5 \$1.3 \$7 \$3.7	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36 \$3.96	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47 \$4.04	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$ \$4.13 \$	2.55 1.11 3.67 2.55 1.67 4.22 2.55 2.23	\$ 16.43 \$ 2.55 \$ 1.19 \$ 3.78 \$ 2.55 \$ 1.78 \$ 4.37 \$ 2.59 \$ 2.55	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16.96 2.61 1.25 3.87 2.61 1.88 4.49	\$ 17.51 \$ 2.63 \$ 1.32 \$ 3.95 \$ 2.63 \$ 1.98 \$ 4.61 \$ 2.63 \$ 2.63	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2. 1. 4. 2. 2. 4.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed Capital Related Rate, per Unit billed Cotal First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed L-10 units billed per month Cotal Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Cotal Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Cover 10 units billed per month Cotal Third Tier Rate Irrigation Meter Rate (all units billed)	\$12 \$2 \$0 \$3 \$3 \$2 \$1 \$3 \$2 \$3 \$4	\$14.4 \$2 \$2.3 \$7 \$0.9 \$3.2 \$2 \$2.3 \$5 \$1.3 \$7 \$3.7 \$2 \$2.3 \$4 \$1.8 \$6 \$4.2	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36 \$3.96 \$2.60 \$1.81 \$4.41	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47 \$4.04 \$2.57 \$1.96 \$4.53	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$ \$4.13 \$ \$2.56 \$ \$2.09 \$ \$4.65 \$	2.55 1.11 3.67 1 2.55 1.67 4.22 1 2.55 2.23 4.78 1	\$ 16.43 \$ 2.59 \$ 1.19 \$ 3.78 \$ 1.78 \$ 4.37 \$ 4.97	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.25 3.87 2.61 1.88 4.49 2.61 2.50 5.12	\$ 17.51 \$ 2.63 \$ 1.325 \$ 3.95 \$ 2.63 \$ 4.61 \$ 2.63 \$ 2.63 \$ 2.64 \$ 5.27	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18. 2. 1. 4. 2. 2. 4.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) apital Related Rate, per Unit billed irst 2 units billed per month otal First tier Rate Second Tier Rate (2 - 10 Units per Month) apital Related Rate, per unit billed - 10 units billed per month otal Second Tier Rate Third Tier Rate (over 10 Units per Month) apital Related Rate, per unit billed ver 10 units billed per month otal Third Tier Rate Irrigation Meter Rate (all units billed) apital Related Rate, per unit billed	\$12 \$2 \$2 \$0 \$3 \$3 \$2 \$1 \$3 \$2 \$4	\$14.4 \$2 \$2.3 \$7 \$0.9 \$3.2 \$2.3 \$5 \$1.3 \$7 \$3.7 \$2.2 \$4 \$1.8 \$6 \$4.2 \$2 \$2.3	\$13.84 \$2.50 \$0.91 \$3.50 \$2.60 \$1.36 \$3.96 \$2.60 \$1.81 \$4.41	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47 \$4.04 \$2.57 \$1.56 \$4.53	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$ \$4.13 \$ \$2.56 \$ \$2.09 \$ \$4.65 \$ \$2.56 \$	2.55 : 1.11 3.67 : 2.55 1.67 4.22 : 2.55 2.23 4.78 :	\$ 16.43 \$ 2.55 \$ 1.195 \$ 3.78 \$ 2.55 \$ 1.725 \$ 4.37 \$ 4.37 \$ 4.37 \$ 5 2.59 \$ 5 2.37 \$ 5 4.97	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.25 3.67 2.61 1.88 4.49 2.61 2.50 5.12	\$ 17.51 \$ 2.636 \$ 1.325 \$ 3.95 \$ 2.63 \$ 4.61 \$ 2.63 \$ 2.64 \$ 5 2.64 \$ 5 5.27	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2 14 2 2 2 2 2 5
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Lapital Related Rate, per Unit billed Doer 10 units billed per month Lapital Related Rate, per unit billed Doer 10 units billed per month Lapital Related Rate, per unit billed Doer 10 units billed per month Lapital Related Rate, per unit billed Lapital Related Rate, per unit bille	\$12 \$2 \$0 \$3 \$3 \$2 \$1 \$3 \$2 \$3 \$4	\$14.4 \$2 \$2.3 \$7 \$0.9 \$9 \$3.2 \$2 \$2.3 \$5 \$1.3 \$7 \$3.7 \$2 \$2.3 \$4 \$1.8 \$6 \$4.2 \$2 \$2.3 \$4 \$1.8	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36 \$3.96 \$2.60 \$1.81 \$4.41	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47 \$4.04 \$2.57 \$1.96 \$4.53	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$ \$4.13 \$ \$2.56 \$ \$2.09 \$ \$4.65 \$	2.55 1.11 3.67 1 2.55 1.67 4.22 1 2.55 2.23 4.78 1	\$ 16.43 \$ 2.55 \$ 1.19 \$ 3.78 \$ 1.78 \$ 4.37 \$ 4.37 \$ 4.37	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.25 3.87 2.61 1.88 4.49 2.61 2.50 5.12	\$ 17.51 \$ 2.63 \$ 3.95 \$ 2.63 \$ 1.98 \$ 4.61 \$ 2.63 \$ 5.27 \$ 5.27	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18.2. 1.4. 2.2. 4. 2.2. 5.
Alternative 3: Increased Fixed Charge with A Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Lapital Related Rate, per Unit billed First 1 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Lapital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Lapital Related Rate, per unit billed Diver 10 units billed per month Total Tier Rate (over 10 Units per Month) Lapital Related Rate, per unit billed Diver 10 units billed per month Total Third Tier Rate	\$12 \$2 \$0 \$3 \$3 \$3 \$2 \$1 \$54 \$54 \$52 \$51 \$54 \$52 \$51 \$54 \$55 \$55 \$55 \$55 \$55 \$55 \$55 \$55 \$55	\$14.4 \$2 \$2.3 \$7 \$0.9 \$3.2 \$2 \$2.3 \$5 \$1.3 \$7 \$3.7 \$2 \$2.3 \$4 \$1.8 \$6 \$4.2 \$2 \$2.3 \$4 \$1.8 \$5 \$4.2	\$13.84 \$2.60 \$0.91 \$3.50 \$2.60 \$1.36 \$3.96 \$2.60 \$1.81 \$4.41 \$2.60 \$1.81 \$4.41	\$14.47 \$2.57 \$0.98 \$3.55 \$2.57 \$1.47 \$4.04 \$2.57 \$1.96 \$4.53	\$15.07 \$ \$2.56 \$ \$1.04 \$ \$3.61 \$ \$2.56 \$ \$1.57 \$ \$4.13 \$ \$2.56 \$ \$2.09 \$ \$4.65 \$	2.55 1.11 3.67 2.55 1.67 4.22 2.55 2.23 4.78	\$ 16.43 \$ 2.55 \$ 1.19 \$ 3.78 \$ 2.59 \$ 1.78 \$ 4.37 \$ 4.37 \$ 4.37 \$ 4.37 \$ 4.37 \$ 4.37	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.25 3.87 2.61 1.88 4.49 2.61 2.50 5.12	\$ 17.51 \$ 2.63 \$ 1.325 \$ 3.95 \$ 2.63 \$ 4.61 \$ 2.63 \$ 5 2.64 \$ 5.27 \$ 2.63 \$ 5.26 \$ 5.27	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.1.1.4.1.1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.

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

Schedule 27 - Water Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	— F	Y 2020		FY 2021	FY	2022	FY 202	23
Monthly Fixed Charge per ERU		\$12.90	\$14.44	\$13.84	\$14.47	\$15.07 \$	15.72	\$	16.43	\$	16.96	\$	17.51	\$:	18.18
First Tier Rate (2 Units or Less per Month)															
Capital Related Rate, per Unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56 \$	2.55	\$	2.59	Ś	2.61	\$	2.63	\$	2.63
First 2 units billed per month		\$0.77	\$0.92	\$0.90	\$0.98	\$1.04 \$	1.11	\$	1.18	\$	1.25	\$	1.31	Ś	1.39
Total First tier Rate		\$3.39	\$3.27	\$3.50	\$3.54	\$3.61 \$	3.66		3.78		3.86		3.95		4.02
Second Tier Rate (2 - 10 Units per Month)															
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56 \$	2.55	\$	2.59	\$	2.61	\$	2.53	\$	2.63
2 - 10 units billed per month		\$1.15	\$1.38	\$1.36	\$1.47	\$1.56 \$	1.66	\$	1.77	\$	1.87	\$	1.97	\$	2.09
Total Second Tier Rate		\$3.77	\$3.73	\$3.95	\$4.03	\$4.13 \$	4.22	\$	4.37	\$	4.48	\$	4.60	\$	4.72
Third Tier Rate (over 10 Units per Month)															
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56 \$	2.55	\$	2.59	\$	2.61	\$	2.63	\$	2.63
Over 10 units billed per month		\$1.53	\$1.84	\$1.81	\$1.95	\$2.08 \$	2.22	\$	2.36	\$	2.49	\$	2.63	\$	2.78
Total Third Tier Rate		\$4.15	\$4.19	\$4.40	\$4.52	\$4.65 \$	4.77	\$	4.96	\$	5.11	\$	5.26	\$	5.41
Irrigation Meter Rate (all units billed)															
Capital Related Rate, per unit billed		\$2.62	\$2.35	\$2.60	\$2.57	\$2.56 \$	2.55	\$	2.59	\$	2.61	\$	2.63	\$	2.63
Over 10 units billed per month		\$2.07	\$2.49	\$2.44	\$2.64	\$2.81 \$	2.99	\$	3.19	\$	3.37	\$	3.55	\$	3.76
Total Irrigation Rate		\$4.69	\$4.84	\$5.04	\$5.20	\$5.37 \$	5.55	\$	5.79	\$	5.98	\$	6.18	\$	6.39
Other Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81 \$	0.81	\$	0.81	\$	0.81	\$	0.81	\$	0.81
	Add. Tiers, Multi-	\$30.98 Family Unit Mo	\$32.18 ultipliers and I	\$32.69 rrigation Avai	\$33.65 lability to Mul	\$34.66 tifamily & Com	\$35.70 mercial Cu		\$37.09		\$38.13		\$39.22	\$	40.36
Alternative 5: Increased Fixed Charge with	Add. Tiers, Multi-		-		A	4000000	-	5	\$37.09 16.43		\$38.13 16.96	\$	\$39.22 17.51		
Alternative 5: Increased Fixed Charge with	Add. Tiers, Multi-	Family Unit Me	ultipliers and I	rrigation Avai	lability to Mul	tifamily & Com	mercial Cu	5			1,1,1,0,0	\$			
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month)	Add. Tiers, Multi-	Family Unit Me	ultipliers and I	rrigation Avai	lability to Mul	\$15.07 \$	mercial Cu	\$	16.43	\$	16.96		17.51	\$ 1	18.18
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month	Add. Tiers, Multi-	Family Unit Mo \$12.90	ultipliers and I \$14.44	rrigation Avai	lability to Mul	tifamily & Com	mercial Cu	\$ \$		\$	1,1,1,0,0	\$	17.51 2.63	\$ 1 \$	18.18 2.63
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month	Add. Tiers, Multi-	\$12.90 \$2.62	\$14.44 \$2.35	\$13.84 \$2.60	\$14.47 \$2.57	\$15.07 \$	15.72 2.55	\$ \$ \$ \$	16.43 2.59	\$	16.96 2.61	\$	17.51	\$ 1 \$ \$	18.18 2.63 1.45
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month)	Add. Tiers, Multi-	\$12.90 \$2.62 \$0.80 \$3.42	\$14.44 \$2.35 \$0.96	\$13.84 \$2.60 \$0.94	\$14.47 \$2.57 \$1.02	\$15.07 \$ \$2.56 \$ \$1.09 \$	15.72 2.55 1.16	\$ \$ \$ \$	16.43 2.59 1.24	\$	16.96 2.61 1.30	\$	17.51 2.63 1.37	\$ 1 \$ \$	18.18 2.63 1.45
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed	Add. Tiers, Multi-	\$12.90 \$2.62 \$0.80 \$3.42 \$2.62	\$14.44 \$2.35 \$0.96	\$13.84 \$2.60 \$0.94	\$14.47 \$2.57 \$1.02	\$15.07 \$ \$2.56 \$ \$1.09 \$	15.72 2.55 1.16	\$ \$ \$ \$	16.43 2.59 1.24	\$ \$ \$	16.96 2.61 1.30	\$ \$	17.51 2.63 1.37	\$ 1 \$ \$ \$	2.63 1.45 4.08
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month	Add. Tiers, Multi-	\$12.90 \$2.62 \$0.80 \$3.42	\$14.44 \$2.35 \$0.96 \$3.31	\$13.84 \$2.60 \$0.94 \$3.54	\$14.47 \$2.57 \$1.02 \$3.59	\$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$	15.72 2.55 1.16 3.71	\$ \$ \$ \$	2.59 1.24 3.83	\$ \$ \$	16.96 2.61 1.30 3.92	\$ \$	2.63 1.37 4.01	\$ 1 \$ \$ \$	2.63 1.45 4.08
Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate	Add. Tiers, Multi-	\$12.90 \$2.62 \$0.80 \$3.42 \$2.62	\$14.44 \$2.35 \$0.96 \$3.31 \$2.35	\$13.84 \$2.60 \$0.94 \$3.54	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57	\$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$	15.72 2.55 1.16 3.71	\$ \$ \$ \$	2.59 1.24 3.83	\$ \$ \$ \$	16.96 2.61 1.30 3.92	\$ \$	2.63 1.37 4.01	\$ 1 \$ \$ \$ \$	2.63 1.45 4.08 2.63 2.18
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month	Add. Tiers, Multi-	\$12.90 \$2.62 \$0.80 \$3.42 \$2.62 \$1.20	\$14.44 \$2.35 \$0.96 \$3.31 \$2.35 \$1.44	\$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53	\$15.07 \$ \$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$ \$2.56 \$	15.72 2.55 1.16 3.71 2.55 1.74	\$ \$ \$ \$	2.59 1.24 3.83 2.59 1.85	\$ \$ \$ \$	2.61 1.30 3.92 2.61 1.95	\$ \$	2.63 1.37 4.01 2.63 2.06	\$ 1 \$ \$ \$ \$	2.63 1.45 4.08 2.63 2.18
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month)	Add. Tiers, Multi-	\$12.90 \$2.62 \$0.80 \$3.42 \$2.62 \$1.20	\$14.44 \$2.35 \$0.96 \$3.31 \$2.35 \$1.44	\$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53	\$15.07 \$ \$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$ \$2.56 \$	15.72 2.55 1.16 3.71 2.55 1.74 4.29	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.59 1.24 3.83 2.59 1.85 4.45	\$ \$ \$ \$ \$	2.61 1.30 3.92 2.61 1.95 4.57	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17.51 2.63 1.37 4.01 2.63 2.06 4.69	\$ 1 \$ 5 \$ 5 \$ 5 \$ 5	2.63 1.45 4.08 2.63 2.18 4.81
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed	Add. Tiers, Multi-	\$12.90 \$2.62 \$0.80 \$3.42 \$2.62 \$1.20 \$3.82	\$14.44 \$2.35 \$0.96 \$3.31 \$2.35 \$1.44 \$3.79	\$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42 \$4.01	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53 \$4.10	\$15.07 \$ \$2.56 \$ \$1.09 \$ \$2.56 \$ \$1.63 \$ \$4.20 \$	2.55 1.16 3.71 2.55 1.74 4.29	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16.43 2.59 1.24 3.83 2.59 1.85 4.45	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16.96 2.61 1.30 3.92 2.61 1.95 4.57	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.63 1.37 4.01 2.63 2.06 4.69	\$ 1	2.63 1.45 4.08 2.63 2.18 4.81
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate Capital Related Rate, per unit billed Over 10 units billed per month	Add. Tiers, Multi-	\$12.90 \$2.62 \$0.80 \$3.42 \$2.62 \$1.20 \$3.82 \$2.62	\$14.44 \$2.35 \$0.96 \$3.31 \$2.35 \$1.44 \$3.79	\$13.84 \$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42 \$4.01	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53 \$4.10	\$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$ \$2.56 \$ \$4.20 \$	15.72 2.55 1.16 3.71 2.55 1.74 4.29	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.59 1.24 3.83 2.59 1.85 4.45	\$ \$ \$ \$ \$	2.61 1.30 3.92 2.61 1.95 4.57	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17.51 2.63 1.37 4.01 2.63 2.06 4.69	\$ 1 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	2.63 2.18 4.81 2.63 2.18 4.81 2.63 2.91 5.54
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month Total Third Tier Rate Irrigation Meter Rate (all units billed)	Add. Tiers, Multi-	\$2.62 \$0.80 \$3.42 \$2.62 \$1.20 \$3.82	\$2.35 50.96 \$3.31 \$2.35 51.44 \$3.79	\$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42 \$4.01 \$2.60 \$1.89	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53 \$4.10	\$15.07 \$ \$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$ \$2.56 \$ \$1.63 \$ \$4.20 \$	15.72 2.55 1.16 3.71 2.55 1.74 4.29	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.59 1.24 3.83 2.59 1.85 4.45	\$ \$ \$ \$ \$	16.96 2.61 1.30 3.92 2.61 1.95 4.57	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.63 1.37 4.01 2.63 2.06 4.69	\$ 1 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	2.63 2.63 2.18 4.81 2.63 2.91
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month Total Third Tier Rate Irrigation Meter Rate (all units billed) Capital Related Rate, per unit billed	Add. Tiers, Multi-	\$2.62 \$0.80 \$3.42 \$2.62 \$1.20 \$3.82	\$2.35 50.96 \$3.31 \$2.35 51.44 \$3.79	\$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42 \$4.01 \$2.60 \$1.89	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53 \$4.10	\$15.07 \$ \$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$ \$2.56 \$ \$1.63 \$ \$4.20 \$	15.72 2.55 1.16 3.71 2.55 1.74 4.29	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.59 1.24 3.83 2.59 1.85 4.45	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16.96 2.61 1.30 3.92 2.61 1.95 4.57	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17.51 2.63 1.37 4.01 2.63 2.06 4.69 2.63 2.75 5.38	\$ 1 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	2.63 1.45 4.08 2.63 2.18 4.81 2.63 2.91 5.54
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month Total Third Tier Rate Irrigation Meter Rate (all units billed) Capital Related Rate, per unit billed Over 10 units billed per unit billed Over 10 units billed Per unit billed Over 10 units billed per unit billed	Add. Tiers, Multi-	\$2.62 \$0.80 \$3.42 \$2.62 \$1.20 \$3.82 \$2.62 \$1.20 \$3.82	\$14.44 \$2.35 \$0.96 \$3.31 \$2.35 \$1.44 \$3.79 \$2.35 \$1.93 \$4.28	\$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42 \$4.01 \$2.60 \$1.89 \$4.48	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53 \$4.10 \$2.57 \$2.04 \$4.61	\$15.07 \$ \$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$ \$2.56 \$ \$1.63 \$ \$4.20 \$ \$2.56 \$ \$4.74 \$	15.72 2.55 1.16 3.71 2.55 1.74 4.29 2.55 2.32 4.87	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16.43 2.59 1.24 3.83 2.59 1.85 4.45 2.59 2.47 5.06	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.30 3.92 2.61 1.95 4.57	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.63 1.37 4.01 2.63 2.06 4.69	\$ 1 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	2.63 2.18 4.08 2.63 2.18 4.81 2.63 2.91 5.54
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month Total Third Tier Rate	Add. Tiers, Multi-	\$2.62 \$0.80 \$3.42 \$2.62 \$1.20 \$3.82 \$2.62 \$1.60 \$4.22	\$14.44 \$2.35 \$0.96 \$3.31 \$2.35 \$1.44 \$3.79 \$2.35 \$1.93 \$4.28	\$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42 \$4.01 \$2.60 \$1.89 \$4.48	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53 \$4.10 \$2.57 \$2.04 \$4.61	\$15.07 \$ \$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$ \$2.56 \$ \$1.63 \$ \$4.20 \$ \$2.56 \$ \$2.17 \$ \$4.74 \$	2.55 1.16 3.71 2.55 1.74 4.29 2.55 2.32 4.87	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.59 1.24 3.83 2.59 1.85 4.45 2.59 2.47 5.06	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.30 3.92 2.61 1.95 4.57 2.61 2.61 5.22	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17.51 2.63 1.37 4.01 2.63 2.06 4.69 2.63 2.75 5.38	\$ 1 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	2.63 1.45 4.08 2.63 2.18 4.81
Alternative 5: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per Unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month Total Third Tier Rate Irrigation Meter Rate (all units billed) Capital Related Rate, per unit billed Over 10 units billed per month	Add. Tiers, Multi-	\$2.62 \$0.80 \$3.42 \$2.62 \$1.20 \$3.82 \$2.62 \$1.20 \$3.82 \$2.62 \$1.60 \$4.22	\$14.44 \$2.35 \$0.96 \$3.31 \$2.35 \$1.44 \$3.79 \$2.35 \$1.93 \$4.28	\$13.84 \$2.60 \$0.94 \$3.54 \$2.60 \$1.42 \$4.01 \$2.60 \$1.89 \$4.48	\$14.47 \$2.57 \$1.02 \$3.59 \$2.57 \$1.53 \$4.10 \$2.57 \$2.04 \$4.61	\$15.07 \$ \$2.56 \$ \$1.09 \$ \$3.65 \$ \$1.63 \$ \$4.20 \$ \$2.56 \$ \$2.17 \$ \$4.74 \$	15.72 2.55 1.16 3.71 2.55 1.74 4.29 2.55 2.32 4.87	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16.43 2.59 1.24 3.83 2.59 1.85 4.45 2.59 2.47 5.06	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2.61 1.30 3.92 2.61 1.95 4.57 2.61 2.61 5.22	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17.51 2.63 1.37 4.01 2.63 2.06 4.69 2.63 2.75 5.38	\$ 1 5 5 5 5 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2.63 1.45 4.08 2.63 2.18 4.81 2.63 2.91 5.54

Schedule 28 - Sewer Rate Summary

Break-Even Rates First Tier Rate (10 Units or Less per Month) apital Related Rate, per Unit billed irist 10 units billed per month otal First tier Rate Second Tier Rate (over 10 Units per Month) apital Related Rate, per nit billed iver 10 units billed per month otal Second Tier Rate	\$4.00 \$5.54 \$9.54	\$3.85 \$5.34	2.22								
apital Related Rate, per Unit billed irst 10 units billed per month otal First tier Rate Second Tier Rate (over 10 Units per Month) apital Related Rate, per nit billed over 10 units billed per month	\$5.54		2.00								
apital Related Rate, per Unit billed irst 10 units billed per month otal First tier Rate Second Tier Rate (over 10 Units per Month) apital Related Rate, per nit billed over 10 units billed per month	\$5.54		2.52								
irst 10 units billed per month otal First tier Rate Second Tier Rate (over 10 Units per Month) apital Related Rate, per nit billed over 10 units billed per month	\$5.54			\$5.53	\$6.53	\$6.57	\$6.71	\$6.80	\$6.78	\$6.89	\$6
otal First tier Rate Second Tier Rate (over 10 Units per Month) apital Related Rate, per nit billed over 10 units billed per month			\$4.37	\$7.66	\$9.05	\$9.10	\$9.29	\$9.42	\$9.39	\$9.54	\$9
Second Tier Rate (over 10 Units per Month) apital Related Rate, per nit billed over 10 units billed per month	\$9.34	\$9.19	\$6.06 \$10.43	\$13.19	\$15.58	\$15.66	\$16.00	\$16.21	\$16.17	\$16.43	\$16
apital Related Rate, per nit billed Over 10 units billed per month		39.19	310.43	313.19	313.36	\$13.00	\$10.00	310.21	\$10.17	310.43	310
over 10 units billed per month											
	\$4.00	\$3.85	\$4.37	\$5.53	\$6.53	\$6.57	\$6.71	\$6.80	\$6.78	\$6.89	\$6
otal Second Tier Rate	\$6.49	\$6.25	\$7.09	\$8.97	\$10.60	\$10.66	\$10.88	\$11.03	\$11.00	\$11.18	\$11
	\$10.49	\$10.10	\$11.47	\$14.50	\$17.13	\$17.22	\$17.59	\$17.83	\$17.78	\$18.06	\$18
New Castle (Lower Tier Rate)											
apital Related Rate, per nit billed	\$4.00	\$3.85	\$4.37	\$5.53	\$6.53	\$6.57	\$6.71	\$6.80	\$6.78	\$6.89	\$6
Over 10 units billed per month	\$5.54	\$5.34	\$6.06	\$7.66	\$9.05	\$9.10	\$9.29	\$9.42	\$9.39	\$9.54	59
lew Castle Tier	\$9.54	\$9.19	\$10.43	\$13.19	\$15.58	\$15.66	\$16.00	\$16.21	\$16.17	\$16.43	\$16
User-Defined Rates											
First Tier Rate (10 Units or Less per Month)		\$4.48	\$4.97	\$5.47	\$5.74	\$6.03 \$	6.33 5	6.65 \$	6.78	6.85	\$ 6
apital Related Rate, per Unit billed					\$7.95				9.39		
irst 10 units billed per month		\$6.20	\$6.89	\$7.58	\$13.70	\$8.35 \$			16.17		
otal First tier Rate		\$10.68	\$11.86	\$13.05	\$13.70	\$14.38 \$	15.10 \$	15.86 \$	16.17	16.34	, 16.
Second Tier Rate (over 10 Units per Month)											
apital Related Rate, per unit billed		\$4.48	\$4.97	\$5.47	\$5.74	\$6.03 \$	6.33 \$	6.65 \$	6.78	6.85	\$ 6
Over 10 units billed per month		\$7.27	\$8.07	\$8.88	\$9.32	\$9.78 \$			11.00		
otal Second Tier Rate		\$11.75	\$13.04	\$14.35	\$15.06	\$15.82 \$	16.61 \$	17.44 \$	17.79	17.96	\$ 18.
New Castle (Lower Tier Rate)											
apital Related Rate, per unit billed		\$4.48	\$4.97	\$5,47	\$5.74	\$6.03 \$	6.33 \$	6.65 \$	6.78	6.85	\$ 6
Over 10 units billed per month		\$6.20	\$6.89	\$7.58	\$7.95	\$8.35 \$	8.77 \$	9.21 \$	9.39	9.49	\$ 9
New Castle Tier		\$10.68	\$11.86	\$13.05	\$13.70	\$14.38 \$		15.86 \$	16.17	16.34	\$ 16
werage Residential Water Bill (5/8" - 500 c.f.)	\$ 47.70	\$53.42	\$59.30	\$65.23	\$68.49	\$71.92	\$75.51	\$79.29	\$80.87	\$81.68	\$82
6 Change in Bill	\$ 41.70	12%	11%	10%	5%	5%	5%	5%	2%	1%	30.
Alternative 1A: Current Rate Structure w/Ch	angeable Consum		Tiers								
Tier 1 (0 - 10 Units)											
apital Related Rate, per Unit billed		\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	St
irst 10 units billed per month		\$6.22	\$6.91	\$7.60	\$7.98	\$8.38	\$8.80	\$9.24	\$9.42	\$9.52	\$9
otal First tier Rate		\$10.70	\$11.88	\$13.07	\$13.72	\$14.41	\$15.13	\$15.89	\$16.20	\$16.37	\$16
Tier 1 (0 - 10 Units)											
Capital Related Rate, per unit billed		\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	SE
Over 10 units billed per month		\$7.29	\$8.09	\$8.90	\$9.35	\$9.82	\$10.31	\$10.82	\$11.04	\$11.15	\$11
otal Second Tier Rate		\$11.77	\$13.07	\$14.37	\$15.09	\$15.85	\$16.64	\$17.47	\$17.82	\$18.00	\$11
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed		\$4.48	\$4.97	\$5.47	\$5.74	\$6.03	\$6.33	\$6.65	\$6.78	\$6.85	Ś
Over 10 units billed per month		\$6.22	\$6.91	\$7.60	\$7.98	\$8.38	\$8.80	\$9.24	\$9.42	\$9.52	SS
New Castle Tier		\$10.70	\$11.88	\$13.07	\$13.72	\$14.41	\$15.13	\$15.89	\$16.20	\$16.37	\$16
Average Residential Water Bill (5/8" - 500 c.f.)		\$53.52	\$59.41	\$65.35	\$68.62	\$72.05	\$75.65	\$79.43	\$81.02	\$81.83	\$82

Schedule 28 - Sewer Rate Summary

Well Fried Charge per Bill 10 12 16 52 15 52 15 53 15 53 16 50 15 5 16 6 5 16 16 5 16 16 16 16 16 16 16 16 16 16 16 16 16	C	urrent Rates FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
First 19 minus for the processing of the process of	Alternative 2: Increased Fixed Charges										
Company Section Sect	Monthly Fixed Charge per ERU	\$12,16	\$20.19	\$29.51	\$30.89	\$32.38 \$	40.49	43.96	\$ 46.64	\$ 48.74	\$ 51.2
Company Section Sect	First Tier Rate (10 Units or Less per Month)										
Process Proc		\$5.07	\$6.37	\$8.13	\$8.17	\$8.46 \$	8 84	8 99	\$ 876	\$ 853	\$ 81
Treat Friend Flack 19,72 10,100 10,101	First 10 units billed per month							0 0000			
Special part Spec	Total First tier Rate										
Special part Spec	Second Tier Rate (over 10 Units per Month)										
Second Fire Rate Second Fire	Capital Related Rate, per unit billed	\$5.07	\$6.37	58.13	\$8.17	\$8.46 S	8.84	8 99	\$ 876	\$ 853	\$ 81
Treat Ference () 3,032 3,037 3,11,27 3,11,86 31,24 5 1,29 1 1,29 1 1,20 5	Over 10 units billed per month										
Second Part	Total Second Tier Rate										
Second Part	New Castle (Lower Tier Rate)										
Septemble Sept	Capital Related Rate, per unit billed	\$5.07	\$6.37	\$8.13	\$8.17	58.46 S	8.84	8.99	\$ 8.76	\$ 8.53	\$ 8.1
New Casel Fire	Over 10 units billed per month										
Monthly Fixed Charge with Additional Lifeline Tier Monthly Fixed Charge per ERU \$12.16 \$14.44 \$13.84 \$14.47 \$15.07 \$15.	New Castle Tier	\$9.72	\$10.30								
MonthlyFixed Charge per ERU \$12.16 \$14.44 \$13.84 \$14.47 \$15.07 \$ \$1.57 \$ \$16.8 \$ \$1.66 \$ \$1.75 \$ \$1.81 \$ \$1.81 \$ \$1.81 \$ \$1.81 \$ \$1.81 \$ \$1.81 \$ \$1.81 \$ \$1.81 \$ \$1.82 \$ \$1.82 \$ \$1.83 \$ \$1.84 \$ \$1.84 \$ \$1.82 \$ \$1.85 \$ \$1.83 \$ \$1.85 \$	Average Residential Water Bill (5/8" - 500 c.f.)	\$60.76	\$71.66	\$83.57	\$87.47	\$91.73	\$100.00	\$105.64	\$108.55	\$110.40	\$112.
First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units or Less per Month) First Tier Rate (2 Units per Month) First	Alternative 3: Increased Fixed Charge with Additi	ional Lifeline Tier									
Separal Related Rate, per unit billed Separal Sepa	Monthly Fixed Charge per ERU	\$12.16	\$14.44	\$13.84	\$14.47	\$15.07 \$	15.72	16.43	\$ 16.96	\$ 17.51	\$ 18.1
Separal Related Rate, per unit billed Separal Sepa	First Tier Rate (2 Units or Less per Month)										
First 2 units billed per month 52 92 52 52 78 51.09 51.09 51.00 5 10.0		\$5.07	\$6.37	\$8.13	\$8.17	\$8.46 \$	8 84 9	8 99	\$ 876	¢ 9.53	\$ 91
Second Tier Rate (2 - 10 Units per Month) Second Tier Rate (2 - 10 Units per Month) Second Tier Rate (2 - 10 Units per Month) Second Tier Rate (3 - 10 Units per Month) Second Tier Rate (4 - 10 Units per Month) Second Tier Rate (5 - 10 Units per Month) Second Tier Rate (5 - 10 Units per Month) Second Tier Rate (5 - 10 Units per Month) Second Tier Rate (5 - 10 Units per Month) Second Tier Rate (5 - 10 Units per Month) Second Tier Rate (6 Units per Month) Second Tier Rate (7 Units per Month) Second Tier Rate (8 Units per Month) Second Tier Rate (9 Units per Month) Second Tier Rate (9 Units per Month) Secon											
Spiral Related Rate, per nt billed \$5.07 \$6.37 \$8.13 \$8.17 \$8.46 \$8.84 \$8.89 \$8.76 \$8.53 \$8.15 \$8.15 \$8.15 \$9.20	Total First tier Rate										
Spiral Related Rate, per nt billed \$5.07 \$6.37 \$8.13 \$8.17 \$8.46 \$8.84 \$8.89 \$8.76 \$8.53 \$8.15 \$8.15 \$8.15 \$9.20	Second Tier Rate (2 - 10 Units per Month)										
2-10 units billed per month \$4.39 \$3.70 \$2.53 \$2.97 \$3.22 \$2.88 \$3.16 \$3.42 \$3.58 \$3.25		\$5.07	\$6.37	\$8.13	\$8.17	58.45 5	8 84 6	8 99	\$ 876	¢ 953	\$ 91
Third Fire Rate (over 10 Units per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units or Less per Month) Third Fire Rate (2 Units per Month) Third Fire Rate (2 Units per Month) Third Fire Rate (2 Units per Month) Third Fire Rate (0 Units per Month) Third					25.33333						
Sparl a Related Rate, per nic billed Sparl	Total Second Tier Rate										
Sparl a Related Rate, per nic billed Sparl	Third Tier Rate (over 10 Units per Month)										
New Castle (Lower Tier Rate) S10.92 S11.31 S11.50 S12.13 S12.75 S12.69 S13.20 S13.32 S13.31 S13.20 S13.32 S13.31 S13.20 New Castle (Lower Tier Rate)	Capital Related Rate, per nit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46 \$	8.84	8.99	\$ 8.76	\$ 8.53	\$ 8.1
New Castle (Lover Tier Rate) New Castle (Lover Tier Rate) Readplace Rate, per nit billed \$5.07 \$6.37 \$8.13 \$8.17 \$8.46 \$8.86 \$8.84 \$8.99 \$8.76 \$8.32 \$8.33 \$8.27 \$8.20 \$9.2	Over 10 units billed per month	\$5.85	\$4.93	\$3.37	\$3.95	\$4.29 \$	3.85	4.21	\$ 4.56	\$ 4.78	\$ 5.1
Second Related Rate, per nit billed Second Related	Total Third Tier Rate	\$10.92	\$11.31	\$11.50	\$12.13	\$12.75 \$	12.69	13.20	\$ 13.32	\$ 13.31	
New Castle Tier S4.9 S3.70 \$2.53 \$2.97 \$3.22 \$2.88 \$3.16 \$3.42 \$3.58 \$3.80 \$3.	New Castle (Lower Tier Rate)										
New Castle Tier	Capital Related Rate, per nit billed	\$5.07	\$6.37	\$8.13	\$8.17	\$8.46 \$	8.84	8.99	\$ 8.76	\$ 8.53	\$ 8.1
Average Residential Water Bill (5/8" - 500 c.f.) \$56.51 \$62.34 \$65.45 \$68.18 \$71.31 \$72.43 \$75.07 \$75.70 \$7	Over 10 units billed per month	\$4.39	\$3.70	\$2.53	\$2.97	\$3.22 \$	2.88	3.16	\$ 3.42	\$ 3.58	\$ 3.8
Alternative 4: Increased Fixed Charge with Additional Lifeline Tier, Irrigation Tier and Irrigation Availability to Multifamily Customers Monthly Fixed Charge per ERU \$12.16 \$14.44 \$13.84 \$14.47 \$15.07 \$15.07 \$15.07 \$15.72 \$16.43 \$16.96 \$16.96 \$17.51 \$18.11 First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed \$5.28 \$6.64 \$8.46 \$8.86 \$8.51 \$8.81 \$9.21 \$9.10 \$10.16 \$10.49 \$10.96 \$11.14 \$11.47 \$11.41 \$11.42 \$11.42 \$11.41 \$11.28 \$11.00 \$11.28 \$11.00 \$11.00 \$10.00 \$	New Castle Tier	\$9.46	\$10.07	\$10.66	\$11.14	\$11.68 \$	11.73	12.15	\$ 12.18	\$ 12.12	\$ 12.0
Monthly Fixed Charge per ERU \$12.16 \$14.44 \$13.84 \$14.47 \$15.07 \$ 15.72 \$ 16.43 \$ 16.96 \$ 17.51 \$ 18.1 First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed \$52.8 \$6.64 \$8.46 \$8.51 \$8.81 \$ 9.21 \$ 9.36 \$ 9.12 \$ 8.88 \$ 8.5 First 2 units billed per month \$2.94 \$2.48 \$1.69 \$1.99 \$2.15 \$ 1.09 \$ 2.11 \$ 2.29 \$ 2.40 \$ 2.5 Total First tier Rate (2 - 10 Units per Month) Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed \$52.8 \$6.64 \$8.46 \$8.51 \$9.81 \$9.10 \$9.10 \$9.10 \$9.11	Average Residential Water Bill (5/8" - 500 c.f.)	\$56.51	\$62.34	\$65.45	\$68.18	\$71.31	\$72.43	\$75.07	\$75.57	\$75.70	\$75.
First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed \$5.28 \$6.64 \$8.46 \$8.51 \$8.81 \$9.21 \$9.36 \$9.12 \$8.88 \$8.5 \$1.69 \$1.99 \$2.15 \$1.93 \$2.11 \$2.29 \$2.40 \$2.5 \$1.00 \$1.0	Alternative 4: Increased Fixed Charge with Additi	onal Lifeline Tier, Irrigation	n Tier and Irrig	ation Availabil	lity to Multifan	nily Customers					
Second Tier Rate (2 - 10 Units per Month)	Monthly Fixed Charge per ERU	\$12.16	\$14.44	\$13.84	\$14.47	\$15.07 \$	15.72	16.43	\$ 16.96	\$ 17.51	\$ 18.1
Second Tier Rate (2 - 10 Units per Month)	First Time Date (2 Heiter and the seat of										
First 2 units billed per month \$2.94 \$2.48 \$1.69 \$1.99 \$2.15 \$1.93 \$2.11 \$2.29 \$2.40 \$2.50 \$2.50 \$2.50 \$2.50 \$3.06 \$5.06		65.30	66.64	60.46	60.54	C0 01 *	0.24	0.75	0.10		
Second Tier Rate 2 - 10 Units per Month Second Tier Rate 2 - 10 Units per Month Second Tier Rate 2 - 10 Units per Month Second Tier Rate 2 - 10 Units per Month Second Tier Rate 2 - 10 Units per Month Second Tier Rate 2 - 10 Units per Month Second Tier Rate Second											
Second Figure Capital Related Rate, per unit billed S5.28 S6.64 S8.46 S8.51 S8.81 S 9.21 S 9.36 S 9.12 S 8.88 S 8.5	Total First tier Rate										
Second Figure Capital Related Rate, per unit billed S5.28 S6.64 S8.46 S8.51 S8.81 S 9.21 S 9.36 S 9.12 S 8.88 S 8.5	Second Tier Rate (2 - 10 Units per Month)										
2- 10 units billed per month \$4.40 \$3.71 \$2.54 \$2.98 \$3.23 \$2.90 \$3.17 \$3.43 \$3.60 \$3.80 \$		\$5.28	\$6.64	\$8.46	\$8.51	\$8.81 \$	9.21	9.36	\$ 9.12	\$ 8.88	\$ 85
Third Tier Rate (over 10 Units per Month)	2 - 10 units billed per month										
Capital Related Rate, per unit billed S5.28 S6.64 S8.46 S8.51 S8.81 S 9.21 S 9.36 S 9.12 S 8.88 S 8.5	Total Second Tier Rate										
Capital Related Rate, per unit billed S5.28 S6.64 S8.46 S8.51 S8.81 S 9.21 S 9.36 S 9.12 S 8.88 S 8.5	Third Tier Rate (over 10 Units per Month)										
Over 10 units billed per month \$5.87 \$4.95 \$3.39 \$3.97 \$4.31 \$ 3.86 \$ 4.23 \$ 4.57 \$ 4.80 \$ 5.1 Total Third Tier Rate \$11.15 \$11.59 \$11.85 \$12.48 \$13.11 \$ 13.07 \$ 13.59 \$ 13.69 \$ 13.68 \$ 13.6 \$ 13.68 \$ 13.68 \$ 13.68 \$ 13.69 \$ 13.68 \$ 13.68 \$ 13.69 \$ 13.69 \$ 13.68 \$ 13.68 \$ 13.69 \$ 13.69 \$ 13.68 \$ 13.69 \$ 13.69 \$ 13.68 \$ 13.69 \$ 13.69 \$ 13.68 \$ 13.69 \$ 13.69 \$ 13.68 \$ 13.69 \$ 13.69 \$ 13.68 \$ 13.69 \$ 13.69 \$ 13.69 \$ 13.69 \$ 13.68 \$ 13.69	Capital Related Rate, per unit billed	\$5.28	\$6.64	\$8.46	\$8.51	\$8.81 \$	9.21	9.36	\$ 9.12	\$ 8.88	\$ 8.5
Ford Tier Rate \$11.15 \$11.89 \$11.85 \$12.48 \$13.11 \$ 13.07 \$ 13.69 \$ 13.69 \$ 13.68 \$ 13.68 New Castle (Lower Tier Rate) Capital Related Rate, per unit billed \$5.28 \$6.64 \$8.46 \$8.51 \$8.81 \$ 9.21 \$ 9.36 \$ 9.12 \$ 8.88 \$ 8.5 Over 10 units billed per month \$4.40 \$3.71 \$2.54 \$2.98 \$3.23 \$ 2.90 \$ 3.17 \$ 3.43 \$ 3.60 \$ 3.8	Over 10 units billed per month	\$5.87	\$4.95	\$3.39	\$3.97						
Capital Related Rate, per unit billed \$5.28 \$6.64 \$8.46 \$8.51 \$8.81 \$ 9.21 \$ 9.36 \$ 9.12 \$ 8.88 \$ 8.5 Over 10 units billed per month \$4.40 \$3.71 \$2.54 \$2.98 \$3.23 \$ 2.90 \$ 3.17 \$ 3.43 \$ 3.60 \$ 3.8	Total Third Tier Rate										
Capital Related Rate, per unit billed \$5.28 \$6.64 \$8.46 \$8.51 \$8.81 \$9.21 \$9.36 \$9.12 \$8.88 \$8.5 Over 10 units billed per month \$4.40 \$3.71 \$2.54 \$2.98 \$3.23 \$2.90 \$3.17 \$3.43 \$3.60 \$3.80	New Castle (Lower Tier Rate)										
Over 10 units billed per month \$4.40 \$3.71 \$2.54 \$2.98 \$3.23 \$ 2.90 \$ 3.17 \$ 3.43 \$ 3.60 \$ 3.80	Capital Related Rate, per unit billed	\$5.28	\$6.64	\$8.46	\$8.51	\$8.81 \$	9.21	9.36	\$ 9.12	\$ 8.88	\$ 8.5
New Castle Tier \$9.68 \$10.35 \$11.00 \$11.48 \$12.04 \$ 12.10 \$ 12.53 \$ 12.55 \$ 12.48 \$ 12.3	Over 10 units billed per month					\$3.23 \$	2.90	3.17	\$ 3.43	\$ 3.60	\$ 3.8
	New Castle Tier	\$9.68	\$10.35	\$11.00	\$11.48	\$12.04 \$	12.10 \$	12.53	\$ 12.55	\$ 12.48	\$ 12.30

Schedule 28 - Sewer Rate Summary

	Current Rates FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	F	Y 2021	FY 2022	EY:	2023
Average Residential Water Bill (5/8" - 500 c.f.)	\$57.63	\$63.71	\$67.16	\$69.91	\$73.10	\$74.29	\$76.97		\$77.42	\$77.51		\$77
Alternative 5: Increased Fixed Charge with	h Add. Tiers, Multi-Family Unit Mult	ipliers and Irr	igation Availab	ility to Multif	amily & Commer	cial Custom	ers					
Monthly Fixed Charge per ERU	\$12.16	\$20.19	\$29.51	\$30.89	\$32.38 \$	40.49	\$ 43.96	\$	46.64	48.74	\$	51.
First Tier Rate (2 Units or Less per Month)												
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27 \$	9.70	9.86	5	9.61	9.35	\$	8
First 2 units billed per month	\$3.10	\$2.61	\$1.79	\$2.10	\$2.27 \$	2.04	5 2.23	\$	2.41	2.53	\$	2
Total First tier Rate	\$8.66	\$9.60	\$10.70	\$11.06	\$11.55 \$	11.73	\$ 12.09	\$	12.02	11.89	\$	11
Second Tier Rate (2 - 10 Units per Month)												
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27 \$	9.70	9.86	\$	9.61	9.35	\$	8
2 - 10 units billed per month	\$4.65	\$3.92	\$2.68	\$3.14	\$3.41 \$	3.06	3.35	\$	3.62	3.80	\$	4
Total Second Tier Rate	\$10.21	\$10.91	\$11.59	\$12.10	\$12.68 \$	12.75	\$ 13.20	\$	13.23	13.15	\$	13
Third Tier Rate (over 10 Units per Month)	Market -	4.34 PM 1971-1971	7.00									
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27 \$	9.70			9.61			8
Over 10 units billed per month	\$6.20	\$5.23	\$3.57	\$4.19	\$4.55 \$	4.08			4.83			5
Total Third Tier Rate	\$11.76	\$12.22	\$12.49	\$13.15	\$13.82 \$	13.77	\$ 14.32	\$	14.43	14.42	\$	14
New Castle (Lower Tier Rate)	To the second	*******		*********				11000				
Capital Related Rate, per unit billed	\$5.56	\$6.99	\$8.91	\$8.96	\$9.27 \$	9.70		1100	9.61			8
Over 10 units billed per month	\$4.65	\$3.92	\$2.68	\$3.14	\$3.41 \$	3.06			3.62			4
New Castle Tier	\$10.21	\$10.91	\$11.59	\$12.10	\$12.68 \$	12.75	\$ 13.20	\$	13.23	13.15	\$	15.
	\$10.21 \$60.09	\$10.91	\$11.59	\$12.10 \$89.31	\$12.68 \$	\$102.21	\$ 13.20		\$110.35	\$111.97	\$	13. \$113
Average Residential Water Bill (5/8" - 500 c.f.)	\$60.09	\$72,12	\$85.70	\$89.31	\$93.53	\$102.21	\$107.74				\$	
New Castle Tier Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU	\$60.09	\$72,12	\$85.70	\$89.31	\$93.53	\$102.21	\$107.74 ers			\$111.97		\$113
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month)	\$60.09 th Add. Tiers, Multi-Family Unit Mult \$12.16	\$72,12 ipliers and Irr	\$85.70 igation Availab	\$89.31 ility to Multif	\$93.53 amily & Commer	\$102.21 cial Custom	\$107.74 ers		\$110.35	\$111.97		\$113
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16	\$72,12 ipliers and Irr	\$85.70 igation Availab	\$89.31 ility to Multif	\$93.53 amily & Commer	\$102.21 cial Custom	\$107.74 ers \$ 43.96	\$	\$110.35	\$111.97 48.74	\$	\$11: 51
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed	\$60.09 th Add. Tiers, Multi-Family Unit Mult \$12.16	\$72.12 Sipliers and Irr \$20.19	\$85.70 igation Availab \$29.51	\$89.31 ility to Multif \$30.89	\$93.53 amily & Commer \$32.38 \$	\$102.21 cial Custom 40.49	\$107.74 ers \$ 43.96 \$ 9.86	s	\$110.35	\$111.97 48.74 9.35	\$	\$113 51
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16	\$72.12 Sipliers and Irr \$20.19 \$6.99	\$85.70 Sigation Availab \$29.51	\$89.31 ility to Multif \$30.89 \$8.96	\$93.53 amily & Commer \$32.38 \$	\$102.21 cial Custom 40.49	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35	\$	\$110.35 46.64 \$	\$111.97 48.74 5 9.35 5 2.66	\$ \$ \$ \$	\$111 51 8
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month)	\$60.09 th Add. Tiers, Multi-Family Unit Mult \$12.16 \$5.56 \$3.26 \$8.82	\$72,12 ipliers and Irr \$20.19 \$6.99 \$2.75 \$9.74	\$85.70 igation Availab \$29.51 \$8.91 \$1.88 \$10.79	\$89,31 ility to Multif \$30.89 \$8.96 \$2.20 \$11.16	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20	\$ \$ \$	\$110.35 46.64 \$ 9.61 \$ 2.54 \$ 12.14 \$	\$111.97 48.74 9.35 2.66 12.02	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$113 51 8 2
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16 \$5.56 \$3.26 \$8.82	\$72.12 ipliers and irr \$20.19 \$6.99 \$2.75 \$9.74	\$85,70 sigation Availab \$29,51 \$8,91 \$1,88 \$10,79	\$89,31 sility to Multif \$30.89 \$8.96 \$2.20 \$11.16	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$7.39 \$ \$11.66 \$ \$9.27 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86	\$ \$ \$ \$ \$ \$ \$	\$110.35 46.64 \$ 9.61 \$ 2.54 \$ 12.14 \$ 9.61 \$	\$111.97 48.74 48.74 9.35 2.66 12.02 9.35	\$ \$ \$ \$	\$113 51 8 2 11
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16 \$5.56 \$3.26 \$8.82 \$5.56 \$4.89	\$72.12 ipliers and Irr \$20.19 \$6.99 \$2.75 \$9.74 \$6.99 \$4.12	\$85.70 igation Availab \$29.51 \$8.91 \$1.88 \$10.79 \$8.91 \$2.82	\$89.31 ility to Multif \$30.89 \$8.96 \$2.20 \$11.16	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84 9.70 3.21	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$110.35 46.64 \$ 9.61 \$ 2.54 \$ 12.14 \$ 9.61 \$ 9.61 \$ 3.81 \$	\$111.97 48.74 6 9.35 5 2.66 12.02 6 9.35 3 3.99	\$ \$ \$ \$	\$11: 51 8 2 11
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16 \$5.56 \$3.26 \$8.82	\$72.12 ipliers and irr \$20.19 \$6.99 \$2.75 \$9.74	\$85,70 sigation Availab \$29,51 \$8,91 \$1,88 \$10,79	\$89,31 sility to Multif \$30.89 \$8.96 \$2.20 \$11.16	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$7.39 \$ \$11.66 \$ \$9.27 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$110.35 46.64 \$ 9.61 \$ 2.54 \$ 12.14 \$ 9.61 \$	\$111.97 48.74 6 9.35 5 2.66 12.02 6 9.35 3 3.99	\$ \$ \$ \$	\$113 51 8 2 11
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month)	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16 \$5.56 \$3.26 \$8.82 \$5.56 \$4.89 \$10.45	\$72.12 ipliers and Irr \$20.19 \$6.99 \$2.75 \$9.74 \$6.99 \$4.12 \$11.11	\$85.70 igation Availab \$29.51 \$8.91 \$1.88 \$10.79 \$8.91 \$2.82 \$11.73	\$89.31 illity to Multif \$30.89 \$8.96 \$2.20 \$11.16 \$8.96 \$3.30 \$12.26	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$ \$9.27 \$ \$3.59 \$ \$12.86 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84 9.70 3.21 12.91	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52 \$ 13.38	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9.61 \$ 2.54 \$ 12.14 \$ 13.41 \$	\$111.97 48.74 6 9.35 6 2.66 12.02 6 9.35 6 13.35	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$113 51. 8. 2. 11. 8. 4.
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16 \$5.56 \$3.26 \$8.82 \$5.56 \$4.89 \$10.45	\$72.12 dipliers and Irr \$20.19 \$6.99 \$2.75 \$9.74 \$6.99 \$4.12 \$11.11	\$85.70 igation Availab \$29.51 \$8.91 \$1.88 \$10.79 \$8.91 \$2.82 \$11.73	\$89.31 \$30.89 \$8.96 \$2.20 \$11.16 \$8.96 \$3.30 \$12.26	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$ \$9.27 \$ \$3.59 \$ \$12.86 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84 9.70 3.21 12.91	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52 \$ 13.38	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	46.64 \$ 9.61 \$ 2.54 \$ 12.14 \$ 9.61 \$ 3.81 \$ 9.61 \$ 9.61 \$ 13.41 \$ 1.81 \$	\$111.97 48.74 9.35 2.66 12.02 9.35 3.99 13.35 9.35	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$113 51 8 2 11 8 4 4 13
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (0ver 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16 \$5.56 \$3.26 \$8.82 \$5.56 \$4.89 \$10.45	\$72.12 ipliers and Irr \$20.19 \$6.99 \$2.75 \$9.74 \$6.99 \$4.12 \$11.11	\$85.70 igation Availab \$29.51 \$8.91 \$1.88 \$10.79 \$8.91 \$2.82 \$11.73	\$89.31 illity to Multif \$30.89 \$8.96 \$2.20 \$11.16 \$8.96 \$3.30 \$12.26	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$ \$9.27 \$ \$3.59 \$ \$12.86 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84 9.70 3.21 12.91	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52 \$ 13.38 \$ 9.86 \$ 4.69	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9.61 \$ 2.54 \$ 12.14 \$ 13.41 \$	\$111.97 48.74 5 9.35 5 2.66 5 12.02 6 9.35 6 3.99 6 13.35 6 9.35 6 5.32 6 5.32	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$113 51 8 2 11 11 8 4 4 13
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Total Second Tier Rate Over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16 \$5.56 \$3.26 \$8.82 \$5.56 \$4.89 \$10.45	\$72.12 Sipliers and Irr \$20.19 \$6.99 \$2.75 \$9.74 \$6.99 \$4.12 \$11.11	\$85.70 igation Availab \$29.51 \$8.91 \$1.88 \$10.79 \$8.91 \$2.82 \$11.73	\$89.31 iility to Multif \$30.89 \$8.96 \$2.20 \$11.16 \$8.96 \$3.30 \$12.26	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$ \$9.27 \$ \$3.59 \$ \$12.86 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84 9.70 3.21 12.91	\$107.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52 \$ 13.38 \$ 9.86 \$ 4.69	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9.61 \$ 3.81 \$ 13.41 \$ 9.61 \$ 5.08 \$ 6 5.08	\$111.97 48.74 5 9.35 5 2.66 5 12.02 6 9.35 6 3.99 6 13.35 6 9.35 6 5.32 6 5.32	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$113 51 8 2 11 11 8 4 4 13
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month Total Tier Rate New Castle (Lower Tier Rate)	\$60.09 th Add. Tiers, Multi-Family Unit Multi- \$12.16 \$5.56 \$3.26 \$8.82 \$5.56 \$4.89 \$10.45 \$5.56 \$6.52 \$12.08	\$72.12 ipliers and Irr \$20.19 \$6.99 \$2.75 \$9.74 \$6.99 \$4.12 \$11.11 \$6.99 \$5.50 \$12.48	\$85.70 sigation Availab \$29.51 \$8.91 \$1.88 \$10.79 \$8.91 \$2.82 \$11.73 \$8.91 \$3.76 \$12.67	\$89.31 illity to Multif \$30.89 \$8.96 \$2.20 \$11.16 \$8.96 \$3.30 \$12.26	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$ \$9.27 \$ \$3.59 \$ \$12.86 \$ \$9.27 \$ \$3.59 \$ \$14.05 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84 9.70 3.21 12.91 9.70 4.29	\$197.74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52 \$ 13.38 \$ 9.86 \$ 4.69 \$ 14.55	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9.61 \$	\$111.97 48.74 48.74 5 9.35 5 2.66 5 12.02 6 9.35 6 3.99 6 13.35 6 9.35 6 3.99 6 14.68	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$113 51. 8. 2. 11. 8. 4. 13. 8. 5.
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month Total Third Tier Rate New Castle (Lower Tier Rate) New Castle (Lower Tier Rate) Capital Related Rate, per unit billed	\$60.09 th Add. Tiers, Multi-Family Unit Multi \$12.16 \$5.56 \$3.26 \$8.82 \$5.56 \$4.89 \$10.45 \$5.56 \$6.52 \$12.08	\$72.12 \$20.19 \$6.99 \$2.75 \$9.74 \$6.99 \$4.12 \$11.11 \$6.99 \$5.50 \$12.48	\$85.70 igation Availate \$29.51 \$8.91 \$1.88 \$10.79 \$8.91 \$2.82 \$11.73 \$8.91 \$3.76 \$12.67	\$89.31 \$30.89 \$8.96 \$2.20 \$11.16 \$8.96 \$3.30 \$12.26 \$4.41 \$13.37	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$ \$9.27 \$ \$3.59 \$ \$12.86 \$ \$9.27 \$ \$4.78 \$ \$14.05 \$ \$ \$9.27 \$	\$102.21 40.49 9.70 2.14 11.84 9.70 3.21 12.91 9.70 4.29 13.98	\$197,74 ers \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52 \$ 13.38 \$ 9.86 \$ 4.69 \$ 14.55 \$ 9.86	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9.61 \$ 9.	\$111.97 48.74 9.35 2.66 12.02 9.35 3.99 13.35 9.35 5.32 14.68	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$113 51. 8 2. 11. 8 4. 13. 8 5. 14.
Average Residential Water Bill (5/8" - 500 c.f.) Alternative 6: Increased Fixed Charge with Monthly Fixed Charge per ERU First Tier Rate (2 Units or Less per Month) Capital Related Rate, per unit billed First 2 units billed per month Total First tier Rate Second Tier Rate (2 - 10 Units per Month) Capital Related Rate, per unit billed 2 - 10 units billed per month Total Second Tier Rate Third Tier Rate (over 10 Units per Month) Capital Related Rate, per unit billed Over 10 units billed per month Total Tier Rate New Castle (Lower Tier Rate)	\$60.09 th Add. Tiers, Multi-Family Unit Multi- \$12.16 \$5.56 \$3.26 \$8.82 \$5.56 \$4.89 \$10.45 \$5.56 \$6.52 \$12.08	\$72.12 ipliers and Irr \$20.19 \$6.99 \$2.75 \$9.74 \$6.99 \$4.12 \$11.11 \$6.99 \$5.50 \$12.48	\$85.70 sigation Availab \$29.51 \$8.91 \$1.88 \$10.79 \$8.91 \$2.82 \$11.73 \$8.91 \$3.76 \$12.67	\$89.31 illity to Multif \$30.89 \$8.96 \$2.20 \$11.16 \$8.96 \$3.30 \$12.26	\$93.53 amily & Commer \$32.38 \$ \$9.27 \$ \$2.39 \$ \$11.66 \$ \$9.27 \$ \$3.59 \$ \$12.86 \$ \$9.27 \$ \$3.59 \$ \$14.05 \$	\$102.21 cial Custom 40.49 9.70 2.14 11.84 9.70 3.21 12.91 9.70 4.29	\$107.74 43.96 \$ 43.96 \$ 9.86 \$ 2.35 \$ 12.20 \$ 9.86 \$ 3.52 \$ 13.38 \$ 9.86 \$ 4.69 \$ 14.55	\$ 5 5 5 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	9.61 \$	\$111.97 48.74 3 9.35 5 2.66 12.02 5 9.35 6 3.99 6 13.35 6 9.35 6 5.32 6 14.68 8 9.35 8 3.99 9 3.55 9 3.5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$113 51. 8 2. 11. 8 4. 13. 8 5.

City of Portsmouth - Water and

Schedule 29 - Sample Bills

			W	itor Rates										
	(Current		Alt. 1	1	Alt. 1A		Alt. 2		Alt. 3		Alt. 4		Alt. 5
Monthly Meter Charge		FY 13		FY 14		FY 14		FY 14		FY 14		FY 14		FY 14
5/8	5	4.95	5	4.95	5	4.95	5	12.90	\$	12.90	\$	12.90	5	12.90
3/4	5	4.95	5	4.95	5	4.95	\$	12.90	5	12.90	9	12.90	5	12.90
1	5	8.27	5	8.27	5	8.27	5	21.56	5	21.56	5	21.56	5	21.50
1 1/2	5	14.25	5	14.25	5	14.25	5	37.14	5	37.14	5	37.14	5	37.14
2	5	22.91	\$	22.91	5	22.91	\$	59.71	S	59.71	5	59.71	5	59.71
3	5	36.26	5	36.26	S	36.26	5	94.51	5	94.51	5	94.51	5	94.51
4	5	68.74	5	68.74	5	68.74	5	179.17	5	179.17	S	179.17	5	179.17
6	5	120.27	5	120.27	5	120.27	5	313.48	5	313.48	S	313.48	S	313.48
8	5	168.01	5	168.01	5	168.01	5	437.91	5	437.91	S	437.91	3	437.91
10	5	252.02	S	252.02	5	252.02	5	656.87	5	656.87	\$	656.87	\$	656.83
Usage Rates - Tiered Charges per 100 c.f.		_		_	-		_	_	-		-	_	-	
Fier 1 (0 - 10 Units)	5	4.15	5	4.15	5	4.18	5	3.59						
fier 2 (Over 10 Units)	5	5.00	5	5.00	5	5.04	5	4.20						
Fier 1 (0 - 2 Units)									5	3.39	5	3.39	5	3.4
Tier 2 (2 - 10 Units)									5	3.77	5	3.77	5	3.8
Fier 3 (Over 10 Units)									S	4.16	6	4.15	3	4.23
rrigation Usage	5	5.00	5	5.00	3	5.04	S	4.20	9	4.16	6	4.69	2	4.78
Other Districts - Wholesale Rate (all units billed)	5	0.81	4	0.81	5	0.81	3	0.81	0	0.81	5	0.81	ě	0.81

				Sewer	Rat	85		_				100				_
	0	urrent		Alt. 1	-	Alt. 1A		Alt. 2		Alt. 3		Alt. 4		Alt. 5	Т	Alt. 6
Monthly Meter Charge		FY 13		FY 14	FY 14		FY 14		FY 14		FY 14		FY 14			FY 14
5/8	5		\$		5		5	12.16	5	12.16	5	12.16	5	12.16	5	12.10
3/4	\$		5		5		5	12.16	5	12.16	5	12.16	5	12.16	5	12.16
1	5		\$		5		5	20.32	5	20.32	S	20.32	5	20.32	5	20.3
1 1/2	5		5		\$	- 2	5	35.00	5	35.00	S	35.00	3	35.00	S	35.00
2	\$		5		5		\$	56.28	5	56.28	S	56.28	5	56.28	3	56.25
3	5		5	1 2	5		5	89.07	S	89.07	S	89.07	5	89.07	5	89.03
4	\$		5		5		5	168.86	S	168.86	Š	168.86	5	168.86	5	168.86
6	5		5		5	-	5	295.44	5	295.44	S	295.44	5	295.44	3	295.44
8	5		5		5		S	412.71	5	412.71	\$	412.71	S	412.71		412.7
10	\$		5	\$	5		5	619.08	5	619.08	\$	619.08	\$	619.08		619.08
Usage Rates - Tiered Charges per 100 c.f.			-	_	-				-				-		-	_
Tier 1 (0 - 10 Units)	\$	9.54	5	10.68	S	10.70	S	9.72								
Tier 2 (Over 10 Units)	5	10.49	5	11.75	5	11.77	5	10.52								
Tier 1 (0 - 2 Units)									5	7.99	5	8.21	S	8.66	5	8.83
Tier 2 (2 - 10 Units)									5	9.46	5	9.68	S	10.21	5	10.4
Tier 3 (Over 10 Units)									5	10.92	4	11.15	5	11.76	ŝ	12.08
New Castle	5	9.54	5	10.68	Š	10.70	5	9.72	5	9.46	5	9.68	5	10.21	5	10.45

								53,00	Sample	Water Bills	2012			100						
Meter Sizo	Monthly Usage cubic feet	Current FV 13	Alt. 1 FY 14	% Increase	\$ increase	Alt. 1A FY 14	% Increase	5 Increase	Alt. 2 FY 14	To Increase	\$ locrease	Alt. 3 FY 14	% Increase	5 Increase	Alt. 4	Increase	\$ Increase	Alt. 5 FY 14	% Increase	5 Increase
5/8	200	\$13.25	\$13.25	0.0%	\$0.00	\$13.30	0.4%	\$0.05	\$20.09	51.6%	56.84	\$19.68	48.5%	\$6.43	\$19.67	48.5%	56.42	\$19.74		\$6.49
5/8	500	\$25.70	\$25.70	0.0%	50.00	\$25.84	0.5%	\$0.14	\$30.86	20.1%	\$5.16	\$31.00	20.6%	\$5.30	\$30.98	20.5%	55.28	531.20	21.4%	\$5.50
5/8	1,200	556.45	\$56.45	0.0%	50.00	\$56.81	0.6%	\$0.36	557.21	1.3%	\$0.76	\$58.18	3.1%	\$1.73	\$5813	3.0%	51.68	\$58.75		\$2.30
3/4	3,000	\$146.45	\$146.45	0.0%	50.00	\$147.61	0.8%	\$1.16	\$132.73	-9.4%	(\$13.72)	5133.03	9.2%	(\$13.42)	513287	-9.3%	(\$13.58)	5134.73		(5.1.7.7)
3/4	450	\$23.63	\$23.63	0.0%	\$0.00	\$23.75	0.5%	50.12	\$29.07	23.0%	\$5,44	529.11		55.49	529 10	23.2%	\$5.47	\$29.29		\$5.67
1	2,500	\$124.77	\$124.77	0.0%	50.00	\$125.71	0.8%	\$0.94	\$120.40	3.5%	(\$4,37)	\$120.90	3.1%	(\$3.87)	\$120.76	3.7%	(\$4,01)	5122.28		(\$2,49)
1 1/2	5.000	\$255.75	\$255.75	0.0%	\$0.00	5257.80	0.8%	52.05	5240.88	5.8%	(514.87)	5240.44	5.0%	(\$15.31)	524016	6.1%	(\$15.59)	5243.39		(512.36)
3	900	\$73.61	\$73.61	0.0%	\$0.00	\$73.86	0.3%	50.25	\$126.84	72.3%	553.23	\$127.70	73.5%	\$54.09	512766	73.4%	\$54.05	5128.09	74.0%	554.48
6	310	\$133.14	\$133.14	0.0%	\$0.00	\$133.22	0.1%	\$0.08	\$324.61	143.8%	\$191.48	5324.41	143.7%	\$191.27	\$32439	143.7%	9191.26	5324.52		
8	1,900	\$254.51	\$254.51	0.0%	\$0.00	\$255.18	0.3%	\$0.67	\$511.59	101.0%	5257.08	5512.30	101.3%	5257.79	\$512.20	101.3%	\$257.69	5513.30		
Irrig	ation Meters									-			Water Street	an letter trees.		District Maria	2007,00	2020.00	No. of Lot	The second
3/4	23,000	\$1,154.95	\$1,154.95	0.0%	\$0.00	\$1,165.14	0.9%	510.19	\$977.83	-15.3%	(5177.12)	5969.31	16.1%	(\$185.64)	\$1.091.31	5.5%	(\$63,64)	\$1,112.70	3.7%	(\$42,25)
1	4,000	\$208.27	\$208.27	0.0%	50.00	5210.04	0.9%	\$1.77	\$189.37	9.1%	(\$18.90)	\$187.89	-9.8%	£520.381	5209.11	0.4%	50.84	\$212.82	2.2%	\$4.55
1 1/2	50,000	52,514.25	\$2.514.25	0.0%	50.00	52,536,40	0.9%	522.15	52,134.82	15.1%	(5379.43)	52.116.30	-15.8%	(\$397.95)	\$2,381.52	5.3%	(5132.73)	\$2,428.00	3.4%	(586.25)
Ot	her Districts										feet history			Tonny rank	34.302.34	2.016	(3434.73)	72,420.00	Brown.	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
3/4	23.000	\$186.30	5186-30	0.0%	50.00	\$186.30	0.0%	\$0.00	5186.30	0.0%	\$0.00	\$186.30	0.0%	50.00	\$186.30	0.0%	\$0.00	\$186.30	0.0%	\$0.00
1	4,000	\$32.40	\$32.40	0.0%	\$0.00	532.40	0.0%	50.00	\$32.40	0.0%	\$0.00	532.40	0.024	\$0.00	532.48	0.0%	50.00	\$32.40	0.0%	\$0.00
11/2	50,000	\$405.00	\$405.00	0.0%	\$0.00	\$405.00	0.0%	\$0.00	5405.00	0.0%	\$0.00	\$405.00	0.0%	50.00	\$405.00	0.0%	\$0.00	\$405.00	0.0%	\$0.00

-0										Sa	mple Sewer B	illis				-					-		
Meter	Monthly Usage	Current	Alt. 1	*	\$	Alt. 1A	*	- 5	Alt. 2	16	\$	Alt. 3	%	\$	Alt. 4	%	5	Alt. 5	%	5	Alt. 6	16	3
Size	cubic feet	FY 13	FY 14	Increase	increase	FY 14	Increase	Increase	FY.14	Increase	Ancrease	FY 14	Increase	Increase	FY 14	Increase	Increase	FY 14	Increase	Increase	FY 14	Increase	increase
5/8	200	\$19.08	\$21.37	12.0%	\$2.29	521.41	12.2%	52.33	\$31.60	65.6%	512.52	\$28.15	47.5%	59.07	528.59	49.8%	\$9.51	529.47	54.5%	510.39	529.79	56.1%	
5/8	500	\$47.70	\$53.42	12.0%	\$5.72	\$53.52	12.2%	55.82	\$60.76	27.4%	513.06	556.51	18.5%	55.81	557.63	20.3%	\$9.93	\$60.09	26.0%	512.39	\$61.13		\$13.43
5/8	1,200	\$116.38	\$130.35	12.0%	513.97	\$130.58	12.2%	\$14.20	5128.80	10.7%	512.42	5125.63	7.9%	59.25	5128.33	10.3%	511.95	\$134.64		518.76	\$137.51	18.2%	\$21.13
3/4	3,000	\$305.20	5341.82	12.0%	536.62	5342.47	12.2%	\$37.22	\$303.75	-0.5%	(51.45)	5322.16	5.6%	\$16.96	\$329.03		523.83	\$346.27		541.07	\$354.88		
3/4	450	542.93	\$48.08	12.0%	\$5.15	\$48.17	12.2%	\$5.24	\$55.90	30.2%	512.97	\$51.79		58.86	552.79		\$9.86	\$54.99		\$12.05	\$55.91		
1	2,500	\$252.75	5283 08	12.0%	530.33	\$283.61	12.2%	\$10.86	5263.31	4.2%	\$10.56	\$275.72		\$22.97	5281.43		528.68	5295.64		\$42.89	\$302.66		
11/2	5.000	\$515.00	\$576.80	12.0%	561.80	\$577.90	12.2%	562.90	\$521.00	1.2%	55.00	\$563.37		548 37	\$574.86		559.86	\$604.26		589.26			\$104.25
3	900	\$85.86	\$96.16	12.0%	\$10.30	596.34	32.2%	\$10.48	\$176.55	105.6%	\$90.69	\$171.25		\$85.39	5173.27	101.8%	587.41	\$177.83					\$93.97
6	310	\$29.57	\$33.12	12.0%	53.55	\$33.18	12.2%	\$3.61	\$325.57	1000.9%	\$296.00	5321.83		5292.25	5322.52	990.5%	\$292.94						
8	1.900	5189.81	\$212.59	12.0%	\$22.78	5212 99	12.2%	523.18	\$597.39	214.7%	\$407.58	\$602.61			5606.93				995.5%				\$294.99
	Vew Castle	3102.01	3212-39	A4.070	362.10	3212.99	16.670	943.10	2237.39	214.7%	5407,58	2002.01	217.5%	\$412.80	2606.93	219,8%	\$417.12	5617.50	225.3%	5427,59	5622.60	228,0%	\$432.79
2//	23.000	\$2,194.20	\$2,457.50		AMERICAN	** ***		*****		-	APVI PECAN	and the second of	-	metal purchase	er Lancita and A			and or other controls	about the second second		and a recognist		
3/4				12.0%	5263,30	\$2,461.96	12.2%	\$267.76	\$2,247.72		553,52	\$2,187.01	-0.3%	(\$7.19)	\$2,238.84	2.0%	\$44.64	\$2,359.77	7.5%	5165.57	52,414.79	10.1%	\$220.59
1	4,000	\$381.60	5427.39	12.0%	\$45.79	5428.17	12.2%	\$46.57	\$409.11	7.2%	527.51	5398.55	4.4%	\$15.95	\$407.55	5.8%	\$25.96	\$428.59	12.3%	546.99	5438.16	14.8%	\$56.56
11/2	50,000	\$4,770.00	\$5,342.40	12.0%	5572.40	\$5,352.08	12.2%	\$582.08	\$4.894.92	2.6%	5124.92	\$4,762.94	-0.1%	(\$7.06)	\$4,875.60	2.2%	5105.60	\$5,138.50	7.7%	\$368.50	\$5,258.11	10.2%	\$488.11

Schedule 30 - Water Cash Flow and Balance

Water Fund		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenues		- 14	The manufacture of	ALANONIA WAY	1.0000000000000000000000000000000000000	800000000000000000000000000000000000000	COLOR DIVIDADE TODAY				AND RESOLUTION AND RES		24-100-14-100-1
Water Service Charges		\$	8,249,927 \$	8,049,803 \$	8,267,271 \$	8,488,873 \$	8,718,180 \$	8,964,461 \$	9,217,720 \$	9,569,703 \$	9,839,143 \$	10,124,814 \$	10,421,419
Miscellaneous Other Revenues		\$	544,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500 \$	590,500
Total Rev	venues .	\$	8,794,427 \$	8,640,303 \$	8,857,771 \$	9,079,373 \$	9,308,680 \$	9,554,961 \$	9,808,220 \$	10,160,203 \$	10,429,643 \$	10,715,314 \$	11,011,919
Expenses													
Total Operating Expenses		\$	4,598,664 \$	4,767,674 \$	4,869,270 \$	5,074,106 \$	5,267,651 \$	5,494,402 \$	5,731,882 \$	5,986,892 \$	6,247,515 \$	6,520,616 \$	6,806,842
Operating Reserve Contribution		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Existing Debt Service Expense		\$	2,583,735 \$	2,452,479 \$	2,377,992 \$	2,279,432 \$	2,214,695 \$	2,149,955 \$	2,080,217 \$	2,015,730 \$	1,963,841 \$	1,911,954 \$	1,828,564
Cash Funded Capital Projects		\$	1,842,000 \$	2,330,000 \$	1,109,000 \$	1,339,000 \$	1,055,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000 \$	375,000
Projected Debt Service		\$	- \$	- S	180,000 \$	840,375 \$	865,656 \$	880,625 \$	881,844 \$	959,352 \$	1,034,750 \$	1,108,039 \$	1,158,125
Capital Stabilization		\$	- \$	- \$	99,160 \$	- \$	153,160 \$	833,160 \$	833,160 \$	833,160 S	833,160 \$	833,160 \$	833,160
Total Ex	penses	\$	9,024,399 \$	9,550,153 \$	8,635,422 \$	9,532,913 \$	9,556,162 \$	9,733,142 \$	9,902,103 \$	10,170,134 \$	10,454,266 \$	10,748,769 \$	11,001,691
Surplus / (Shortfall)		\$	(229,972) \$	(909,850) \$	222,348 \$	(453,540) \$	(247,483) \$	(178,181) \$	(93,883) \$	(9,931) \$	(24,623) \$	(33,455) \$	10,228
Operating Fund Cash Balance													
Starting Year E	Balance	\$	3,702,686 \$	3,472,714 \$	2,562,864 \$	2,785,212 \$	2,331,672 \$	2,084,190 \$	1,906,009 \$	1,812,125 \$	1,802,194 \$	1,777,572 \$	1,744,117
Operating Reserve Annual Contr	ribution	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Revenue Requirement Operating Surplus	(Deficit)	\$	(229,972) \$	(909,850) \$	222,348 \$	(453,540) \$	(247,483) \$	(178,181) \$	(93,883) \$	(9,931) \$	(24,623) \$	(33,455) \$	10,228
Transfer	In (Out)	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
End Year B	alance \$	3,702,686	\$3,472,714	\$2,562,864	\$2,785,212	\$2,331,672	\$2,084,190	\$1,906,009 \$	1,812,125 \$	1,802,194 \$	1,777,572 \$	1,744,117 \$	1,754,345
% of Annual Budget (Target > 30%)		63%	41%	29%	35%	26%	23%	21%	19%	19%	18%	17%	17%
Capital Stabilization Fund													
Starting Year B	Balance	\$. \$	- \$	- \$	99,160 \$	99,160 \$	252,320 \$	1,085,480 \$	1,918,640 \$	2,751,800 \$	3,584,960 \$	4,418,120
Annual Contra Transfer		\$	- \$	- \$	99,160 \$	- \$	153,160 \$	833,160 \$	833,160 \$	833,160 \$	833,160 \$	833,160 \$	833,160
End Year B		- \$	- \$	- \$	99,160 \$	99,160 \$	252,320 \$	1,085,480 \$	1,918,640 \$	2,751,800 \$	3,584,960 \$	4,418,120 \$	5,251,280
Total Available Cash Balance (End Year)	\$	3,702,686 \$	3,472,714 \$	2,562,864 \$	2,884,372 \$	2,430,832 \$	2,336,510 \$	2,991,489 \$	3,730,765 \$	4,553,994 \$	5,362,531 \$	6,162,237 \$	7,005,625

Schedule 31 - Sewer Cash Flow and Balance

Sewer Fund	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenues												
Sewer Service Charges	\$	10,389,358 \$	13,100,513 \$	14,498,250 \$	15,896,892 \$	16,641,749 \$	17,444,396 \$	18,285,701 \$	19,167,521 \$	19,515,643 \$	19,693,624 \$	19,878,66
Miscellaneous Other Revenues	\$	704,647 \$	972,381 \$	951,681 \$	930,807 \$	909,753 \$	888,510 \$	867,066 \$	845,476 \$	781,964 \$	774,128 \$	545,02
Total Revenues	\$	11,094,005 \$	14,072,894 \$	15,449,931 \$	16,827,699 \$	17,551,502 \$	18,332,906 \$	19,152,767 \$	20,012,997 \$	20,297,607 \$	20,467,752 \$	20,423,68
expenses												
Fotal Operating Expenses	\$	6,517,565 \$	6,784,329 \$	6,783,558 \$	7,046,563 \$	8,717,675 \$	8,898,360 \$	9,103,533 \$	9,554,291 \$	9,966,796 \$	10,482,282 \$	10,928,30
Operating Reserve Contribution	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
xisting Debt Service Expense	\$	3,753,788 \$	3,514,588 \$	3,431,794 \$	3,343,499 \$	3,254,455 \$	3,166,910 \$	3,081,617 \$	2,995,571 \$	2,585,827 \$	2,511,131 \$	2,041,32
Cash Funded Capital Projects	\$	1,086,000 \$	936,000 \$	1,135,000 \$	630,000 \$	500,000 \$	635,000 \$	500,000 \$	375,000 \$	375,000 \$	375,000 \$	750,000
Projected Debt Service	\$	- \$	1,003,151 \$	2,160,283 \$	5,285,852 \$	6,535,483 \$	6,494,490 \$	6,723,340 \$	6,568,909 \$	6,414,478 \$	6,260,047 \$	6,126,710
Capital Stabilization	\$	- \$	- \$	189,929 \$	694,929 \$	824,929 \$	689,929 \$	824,929 \$	949,929 \$	949,929 \$	949,929 \$	574,929
Total Expenses	\$	11,357,353 \$	12,238,068 \$	13,700,564 \$	17,000,843 \$	19,832,543 \$	19,884,689 \$	20,233,419 \$	20,443,700 \$	20,292,030 \$	20,578,390 \$	20,421,270
Surplus / (Shortfall)	\$	(263,348) \$	1,834,826 \$	1,749,367 \$	(173,144) \$	(2,281,041) \$	(1,551,782) \$	(1,080,652) \$	(430,703) \$	5,577 \$	(110,637) \$	2,419
Operating Fund Cash Balance												
Starting Year Balance	\$	6,575,317 \$	6,311,969 \$	8,146,795 \$	9,896,162 \$	9,723,018 \$	7,441,977 \$	5,890,194 \$	4,809,542 \$	4,378,839 \$	4,384,416 \$	4,273,778
Operating Reserve Annual Contribution	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	+ \$	- \$	- \$	1.5
Revenue Requirement Operating Surplus (Deficit)	\$	(263,348) \$	1,834,826 \$	1,749,367 \$	(173,144) \$	(2,281,041) \$	(1,551,782) \$	(1,080,652) \$	(430,703) \$	5,577 \$	(110,637) \$	2,419
Transfer in (Out)	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	+ \$	- \$	- \$	
End Year Balance \$	6,575,317 \$	6,311,969 \$	8,146,795 \$	9,896,162 \$	9,723,018 \$	7,441,977 \$	5,890,194 \$	4,809,542 \$	4,378,839 \$	4,384,416 \$	4,273,778 \$	4,276,197
% of Annual Budget (Target > 30%)		59%	72%	78%	61%	39%	31%	25%	22%	22%	22%	22%
Capital Stabilization Fund												
Starting Year Balance	\$	- \$	- \$	- \$	189,929 \$	884,858 \$	1,709,787 \$	2,399,716 \$	3,224,645 \$	4,174,574 \$	5,124,504 \$	6,074,433
Annual Contribution	\$	- \$	- \$	189,929 \$	694,929 \$	824,929 \$	689,929 \$	824,929 \$	949,929 \$	949,929 \$	949,929 \$	574,929
Transfer in (Out)												
End Year Balance \$	- \$	- \$	- \$	189,929 \$	884,858 \$	1,709,787 \$	2,399,716 \$	3,224,645 \$	4,174,574 \$	5,124,504 \$	6,074,433 \$	6,649,362
Total Available Cash Balance (End Year) \$	6,575,317 \$	6,311,969 \$	8,146,795 \$	10.086.091 \$	10,607,876 \$	9.151.764 \$	8,289,911 \$	8,034,188 \$	8,553,414 \$	9,508,919 \$	10.348.211 \$	10.925,559



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

Financial Model Index

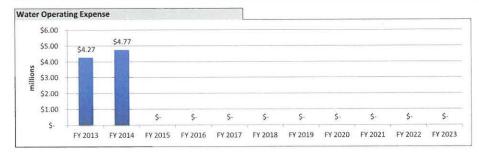
DASHBOARD

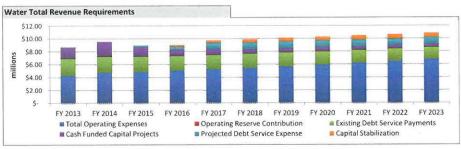
I.	Global Inputs / Assumptions Schedule 1 - Control Panel
IL.	Operating and Capital Expense Data Schedule 2A - Water O&M Expenses Schedule 2B - Sewer O&M Expenses Schedule 3 - Operating Reserve Contribution Calculations Schedule 4A - Existing Water Debt Service Schedule 4B - Existing Sewer Debt Service Schedule 5A - Water Capital Improvement Plan Schedule 5B - Sewer Capital Improvement Plan Schedule 6A - Projected Water Debt Service Payments Schedule 6B - Projected Sewer Debt Service Payments
III.	Asset Management and Reinvestment Plan Schedule 7 - Fixed Asset Listing Schedule 8 - Capital Stabilization Analysis
IV.	Revenue Requirements Schedule 9A - Miscellaneous Water Revenues Schedule 9B - Miscellaneous Sewer Revenues Schedule 10 - Revenue Requirements Schedule 11 - Financial Plan
V.	Customer and Consumption Analysis Schedule 12 - Fire Protection Schedule 13 - Customer and Consumption Information

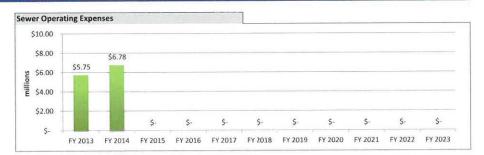
VI.	Rate Analysis and Projections
	Schedule 14 - Water Customer and Consumption Projections
	Schedule 15 - Sewer Customer and Usage Projections
	Schedule 16 - Cost of Service - Water
	Schedule 17 - Cost of Service - Sewer
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VIII.	Cash Flow Statements and Bond Coverage Calculations
	Schedule 32 - Water Cash Flow and Balance

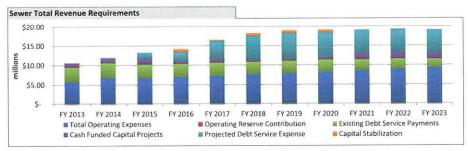
Schedule 33 - Sewer Cash Flow and Balance

Financial Highlights

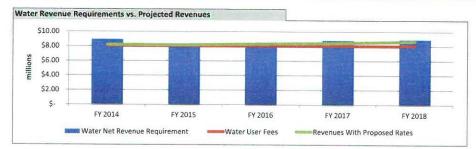


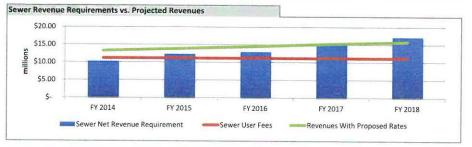


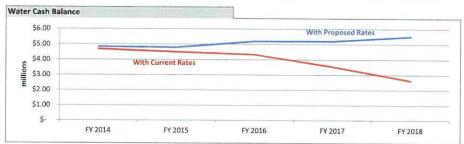


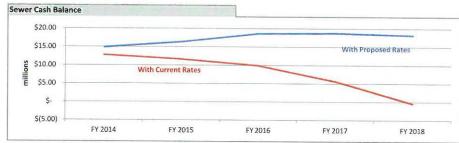


Financial Highlights













Hide Assumptions
Hide
Revenue Requirements
Hide Financial Plan
and Alternatives

								Fiscal Ye	ar				
General Assumptions		Source	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
User Defined	User		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2,00%	2.00%	2.00%
Commodity (Fuel) Energy Index	Energy	ACC Website	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
Municipal Cost Index	MCI	ACC Website	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
Construction Cost Index	CCI	ENR Website	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3 40%	3.40%	3.40%	3.40%
Consumer Product Index	CPI	ACC Website	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%
Producer Product Index	PPI	ACC Website	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%	3.82%
No Increase	None		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Personnel	Pers		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
User Defined #2	User 2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #3	User 3		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #4	User 4		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
User Defined #5	User 5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

But Florida	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Price Elasticity Average Bill Increase		7.80%	3.34%	3.94%	3.96%	3.53%	3.54%	3.55%	3.56%	3.57%	3.57%
Elasticity Factor	100000	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Annual Change in Demand		-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%	-0.14%
WATER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Customer Count Growth Rate		150 150			THE I			HISTOR			711
SF Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MF Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Districts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Irrigation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Demand Forecast										100000000000000000000000000000000000000	
SF Residential	-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
MF Residential	-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Commercial	-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Industrial	-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Municipal	-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Other Districts	-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Irrigation	-2.00%	-0.80%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
SEWER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Customer Count Growth Rate											B
SF Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MF Residential	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Industrial	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Municipal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rye	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
New Castle	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SEWER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Demand Forecast											
SF Residential	-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
MF Residential	-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Commercial	-2.00%	0.00%	0.30%	-0.13%	-0.15%	0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Industrial	-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Municipal	-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
Rye	-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%
New Castle	-2.00%	0.00%	-0.30%	-0.13%	-0.15%	-0.15%	-0.13%	-0.14%	-0.14%	-0.14%	-0.14%



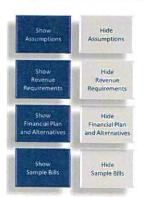
Revenue Requirements		FY 13		FY 14	V	FY 15		FY 16	Į.	FY 17	ě	FY 18	Ų	FY 19	ġ.	FY 20	10	FY 21	Ţ	FY 22	÷	FY 23
Water Fund																						
Operating Costs	\$	4,271,972	\$	4,767,674	\$	4,814,521	\$	5,019,987	\$	5,235,132	5	5,460,451	\$	5,696,467	\$	5,943,732	\$	6,202,828	\$	6,474,369	\$	6,759,003
Capital Costs	\$	4,425,734	\$	4,742,478	\$	4,143,241	5	3,986,552	\$	4,487,471	\$	4,443,889	\$	4,384,994	\$	4,305,882	\$	4,263,899	\$	4,187,075	\$	4,078,747
Total Revenue Requirements	5	8,697,706	\$	9,510,152	\$	8,957,762	\$	9,006,539	5	9,722,603	5	9,904,340	\$	10,081,461	\$	10,249,614	\$	10,466,727	\$	10,661,443	5	10,837,751
Less: Miscellaneous Revenues	\$	830,585	\$	595,764	\$	739,118	\$	815,288	\$	891,458	\$	967,628	\$	1,043,798	\$	1,096,636	\$	1,155,191	\$	1,213,071	\$	1,270,394
Net Revenue Requirements	\$	7,867,121	\$	8,914,388	\$	8,218,644	\$	8,191,251	\$	8,831,145	\$	8,936,712	\$	9,037,663	\$	9,152,978	\$	9,311,535	\$	9,448,373	\$	9,567,357
Sewer Fund	OF E																					
Operating Costs	5	5,749,617	\$	6,784,229	5	6,714,920	\$	6,996,191	5	7,290,471	\$	7,598,420	\$	7,920,734	\$	8,258,148	\$	8,511,438	\$	8,981,421	5	9,368,961
Capital Costs	\$	4,839,787	\$	5,271,156	\$	6,623,796	\$	7,123,392	\$	9,286,122	\$	10,667,746	\$	11,104,245	\$	10,904,020	\$	10,526,846	\$	10,326,900	\$	9,731,840
Total Revenue Requirements	\$	10,589,403	5	12,055,385	\$	13,338,716	\$	14,119,583	\$	16,576,593	\$	18,266,166	\$	19,024,979	\$	19,162,168	\$	19,138,284	\$	19,308,320	\$	19,100,801
Less: Miscellaneous Revenues	\$	1,944,847	\$	1,788,949	\$	984,108	\$	1,170,915	\$	1,132,760	\$	1,094,416	\$	1,055,870	\$	1,017,180	\$	728,807	\$	713,135	\$	403,171
Net Revenue Requirements	\$	8,644,556	\$	10,266,437	\$	12,354,608	\$	12,948,669	\$	15,443,834	\$	17,171,750	\$	17,969,110	\$	18,144,989	\$	18,409,477	\$	18,595,186	\$	18,697,630

City of Portsmoutl: er and Sewer Fir



Recommended Revenue Increases		FY 2014		FY 2015	W	FY 2016	W.	FY 2017	FY 2018	Y	FY 2019	5	FY 2020	FY 2021	Ž	FY 2022	Ų	FY 2023
Water Fund Annual Revenue Increases		0.00%	te	0.00%		2.00%		2.00%	3.00%		3.00%	#1	3.00%	3.00%		3.00%		3.00%
Total Collected Water Revenues	-	\$8,183,901		\$8,161,648	_	\$8,299,917		\$8,439,001	\$8,657,213		\$8,882,976		\$9,115,172	\$9,353,984		\$9,599,601		\$9,852,215
Net Water Revenue Requirement		\$8,914,388		\$8,218,644		\$8,191,251		\$8,831,145	\$8,936,712		\$9,037,663		\$9,152,978	\$9,311,535		\$9,448,373		\$9,567,357
Surplus / (Deficit)		(\$730,487)		(\$56,996)		\$108,665		(\$392,144)	(\$279,499)		(\$154,687)		(\$37,806)	\$42,449		\$151,228		\$284,858
End of Year Cash Balance	\$	4,839,741	\$	4,782,745	\$	5,193,219	\$	5,202,884	\$ 5,500,193	\$	5,947,315	\$	6,511,317	\$ 7,305,575	\$	8,208,611	\$	9,245,277
Sewer Fund Annual Revenue Increases		12.00%	語	5.00%		5.00%	(He	5.00%	4.00%		4.00%		4.00%	4.00%		4.00%		4.00%
Total Collected Sewer Revenues		\$13,241,425		\$13,859,571		\$14.534.000		\$15,237,755	\$15,823,283		\$16,434,014		\$17,068,260	\$17,726,924		\$18,410,947		\$19,121,303
Net Sewer Revenue Requirement		\$10,266,437		\$12,354,608		512,948,669		\$15,443,834	\$17,171,750		\$17,969,110		\$18,144,989	\$18,409,477		\$18,595,186		\$18,697,630
Surplus / (Deficit)		\$2,974,988		\$1,504,963		\$1,585,332		(\$206,078)	(\$1,348,467)		(\$1,535,095)		(\$1,076,729)	(\$682,553)		(\$184,239)		\$423,673
End of Year Cash Balance	5	14,826,123	\$	16,331,086	\$	18,594,665	\$	18,741,834	\$ 18,196,614	\$	17,464,767	\$	17,191,285	\$ 16,508,732	\$	16,324,494	\$	16,748,167

City of Portsmouth - Water and Sewer Fin



		Sac	ngle Water	Bii	is		STATE OF		ALC: NO.
Meter Size	Monthly Usage cubic feet		Current FY 14		ATL 1 FY 15		Alt. Z FV 15		Alt. 3 FY 14
5/8	100	\$	9.10	\$	9.10	\$	8.99	\$	8.70
5/8	1,500	\$	71.45	\$	71.45	\$	70.60	\$	70.71
1	2,500	\$	124.77	\$	124.77	\$	124.40	\$	124.90
3/4	3,000	\$	146.45	\$	146.45	\$	146.32	\$	147.02
3	40,000	\$	2,027.76	\$	2,027.76	\$	2.045.34	5	2,060.87
1	2,500	\$	124.77	\$	124.77	\$	124.40	\$	124.90
1 1/2	5,000	\$	255.75	\$	255.75	Ś	256.58	Ś	258.08
3	40,000	\$	2,027.76	\$	2,027.76	S	2,027.76	Ś	2,060.87
6	310	\$	133.14	\$	133.14	\$	132.79	S	131.94
8	1,900	\$	254.51	\$	254.51	\$	253.84	5	254.11
Irrigation Meters	0							17.	
3/4	600	\$	34.95	5	34.95	Ś	35.24	Ś	35.48
1	4,000	\$	208.27	5	208.27	\$	208.27	Ś	211.79
1 1/2	50,000	\$	2,514.25	\$	2,514.25	\$	2,538.18	S	2.558.21
Other Districts	0						.,	-	-,
3/4	4,500	5	36.45	\$	36.45	\$	36.45	\$	36.45
1	4,000	5	32.40	S	32.40	Ś		Ś	32.40
1 1/2	50,000	\$	405.00	\$	405.00	\$	405.00	\$	405.00

ENGINE I		Sar	nple Sewer	Bil	ls	4			
Meter	Monthly Usage		Current		Alt. 1		Alt. 2		Ait, 3
Size	cubic feet		FY 14		FY 15		FY 14		FY 14
5/8	100	\$	10.68	\$	11.21	\$	10.73	5	-
5/8	1,500	\$	165.59	\$	173.81	\$	165.96	\$	*
1	2,500	\$	283.08	\$	297.17	\$	283.08	\$	8
3/4	3,000	\$	341.82	\$	358.85	\$	341.79	\$	2
3	40,000	\$	4,688.88	\$	4,923.26	\$	4,679.01	Ś	- 2
1	2,500	\$	283.08	\$	297.17	\$	283.18	5	-
1 1/2	5,000	\$	576.80	\$	605.58	5	576.23	5	
3	40,000	\$	4,688.88	\$	4,923.26	5	4,679.01	\$	
6	310	\$	33.12	\$	34.76	S	33.28	S	-
8	1,900	\$	212.59	\$	223.15	Ś	212.85	\$	25
New Castle									
3/4	23,000	\$	2,457.50	\$	2,578.95	\$	2,468.95	5	
1	4,000	\$	427.39	\$	448.51	\$	429.38	Ś	180
1 1/2	50,000	\$	5,342.40	5	5,606,42	Ś	5.367.29	5	
1 1/2	50,000	\$	5,342.40	\$	5,606.42	\$	5,367.29	\$	

Schedule 2A - Water O&M Expenses

A	ile ZA -	vvate		Exper	1565	Escalation Factor	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
			ACCT.#		Administration Portsmouth	Escalation Factor	Actual	Buuget	budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
100%	0%		011001		Regular Salaries		\$ 75,354 \$										
100%	0%		011061		Insurance Reimbursement		\$ 2,641 \$					6,263				\$ 7,612	
0%	100%		011064	coll	Coll Barg Contingency Coll Barg Contingency		\$ - \$ \$ - \$							22,020			
100%	0%	0%	1200		Part Time Salaries	Pers	\$ 4,418 \$		5 - 5		- 5	-	9	- 5		2	s -
100%	0%		014041		Overtime	Pers	\$ 144 5		5 500 5		551 5	579	Section 5	638 \$		S	\$ 739
100%	0%	0%	015001	WLONG	Longevity	Pers	\$ 10,279 \$				10,477	11,001		12,129 \$		\$ 13,372	
100%	0%	0%	016001	leave	Leave At Termination	Pers	\$ (37,850) \$					34,729			40,203		
100%	0%	0%	021001	health	Insurance-Health		\$ 369,299 \$			437,850 \$							
100%	0%	0%	021101	dental bene	Insurance-Dental Insurance-Life		\$ 20,697 \$ \$ 1,296 \$		9			26,498 S		29,214 \$ 1.595 \$	30,675 1,675		\$ 33,819 \$ 1,847
100%	0%	0%	021601	bene	Insurance-Disability		\$ 5,559 \$										\$ 9,012
100%	0%	0%	022001	bene	Social Security		\$ 5,601 \$				11,096	11,650		12,844 \$	13,487		\$ 14,869
0%	100%	0%	022501	bene	Medicare		\$ 1,310 \$	1,800	\$ 2,354 5		2,502 \$	2,580		2,742 \$			\$ 3,005
100%	0%	0%	023001	bene	Retirement		\$ 7,106 \$				19,274 \$	20,238		22,312 \$	70.00		\$ 25,829
100%	0% 100%	0%	026002	wc	Insurance-Workers Comp		\$ 18,763 \$				21,970 \$	23,068		25,432 \$			\$ 29,441
0%	100%		031002	con	Prof Services-Audit Prof Services-Engineering		\$ 6,905 \$ \$ 109,804 \$				7,560 \$ 10,630 \$			8,285 \$ 11.649 \$	1,000		\$ 9,079 \$ 12,766
0%	100%	0%	032001	con	Prof Services-O/S Counsel		\$ 105,804				10,098						\$ 12,128
0%	100%	0%	033001	con	Prof Services-Temp		s - s		5 - 5		- 5	-		- S	-	\$ -	s -
0%	100%	0%	033002	admin	Administrative Overhead		\$ 495,908 \$	510,534	5 520,241	536,368 \$	552,996	570,139	587,813	606,035 \$	624,822	\$ 644,192	\$ 664,162
0%	100%	0%	033003	admin	Overhead Applied	MCI -	s - s	THE STATE OF	5 - 5	- \$	- \$	- 5		- 5	-	\$ -	\$ -
0%	100%	0%	034001	other	Lock Boxes		\$ 28,089 \$				15,704						
0%	100%	0%		ut	Telephone		\$ 717 9		\$ 500 \$		523 \$	536		561 \$	574		\$ 601
0%	100%	0%	034201	con	Outside Programming Software-Annual Maint		\$ - \$ \$ 25,626 \$		26.450		38,745	20.046	2	- \$			\$ c 46.634
0%	100%	0%	035002	con	Prof Serv- Substance Test	15.57	\$ 25,626 \$ \$ 138 \$		\$ 36,450 \$ 750 \$		797 5						\$ 46,534 \$ 957
0%	100%	0%	035004		Occupational Health	10000	\$ 169 \$				/3/			2 THE STATE OF THE			\$ -
0%	100%	0%	039054	con	Prof/Services-Contract		\$ 640 \$				- 3						\$ -
0%	100%	0%	043024	repair	Repairs-Vehicle	MCI	s - s		5 500	516 \$	531			582 \$			\$ 638
0%	100%	0%	043026	repair	Repairs-Computer Equip		\$ - \$	500	\$ 500 \$	514 - 5555 5 5	531 \$	548	5 565 5	582 \$	601	\$ 619	\$ 638
0%	100%	0%	043027	repair	Repairs-Office Equipment		\$ - \$										\$ -
0%	100%	0%	043028	repair	Maintenance		\$ 8,759 \$		The state of the s		2,737 \$			3,000 \$			\$ 3,287
0%	100%	0%	048002 053001	other	Property Insurance Advertising		\$ 50,216 \$ \$ 777 \$		\$ 46,287		48,460 \$	49,584		51,911 \$			\$ 55,609 \$ 3,965
0%	100%	0%	054003	other	State Certification		\$ 143 5	Contract of the contract of th	\$ 3,300		3,455	3,535		3,701 \$			\$ 3,965 \$ -
0%	100%	0%	054050	other	Training-Education		\$ 75 \$		\$ 1,350		1,435	1.479		1,573 \$			\$ 1,723
0%	100%	0%	055050	other	Printing		\$ 13,271 \$		12,500								\$ 15,017
0%	100%	0%	056001	other	Dues Professional Organiz		\$ 62 5	900	5 1,200	1,237 \$				1,398 \$		\$ 1,486	\$ 1,532
0%	100%	0%	057101	other	Travel And Conference		\$ (744) \$	325	\$ 350	361 \$	372	384	395	408 \$	420	\$ 433	\$ 447
0%	100%	0%	061001	other	First Aid		\$ - 5				15	i markina i	9				\$.
0%	100%	0%	062001	other	Office Supplies		\$ 4,293 \$	7.000	\$ 3,300		3,455			3,701 \$	3,787	\$ 3,875	\$ 3,965
0%	100%	0%	062011 062501	other	Operating Supplies Postage		\$ 141 \$ \$ 23,665 \$		\$ 28,800		30,152	30,851		32,299 \$	33,049	\$ 33,816	\$ 34,600
0%	100%	0%	063501	ut	Gasoline		\$ 54,968 \$		\$ 69,725		79,948	85,608		98,159 \$			\$ 120,519
0%	100%	0%	067001	other	Books & Periodicals		s - s		5 - 5		- 5	- 1	- 5	- 5		\$	s -
0%	100%	0%	074000		Machinery And Equipment		\$ - 5	2,500	\$ 1,250 \$	1,293 \$	1,336	1,382	1,429	1,477 \$	1,528	\$ 1,580	\$ 1,633
0%	100%	0%	081005		Taxes	MCI	\$ 96,865 \$	118,000	\$ 118,000 \$	121,658 \$	125,429	129,318	133,327	137,460 \$			
	Bill	0.06%		SI DI	Total Administration Portsmouth		\$ 1,405,102 \$	1,573,457	\$ 1,611,281	1,676,297 \$	1,744,162	1,815,012	1,888,987	1,966,236 \$	2,046,915	\$ 2,131,188	\$ 2,219,228
	201	1220	ACCT.#		Engineering Admin Portsmouth		2 00000000	1 1000 0000 1	i betterd t		0000000	/ CEC10200 S			202000	9 939 939 1	
100%	0%	0%	011001	sal ptsal	Regular Salaries Part Time Salaries	4 7 3	\$ 167,059 \$ \$ 1,088 \$										\$ 223,861 \$ 43,450
100%	0%	0%	014041	ot	Overtime		S 214 5		\$ 29,409 \$		32,423	34,045		37,334 \$	39,411		\$ 43,450
100%	0%	0%	022001	bene	Social Security		\$ 9,810 \$				12,441			14,402 \$	15,122		\$ 16,672
0%	100%	0%	022501	bene	Medicare		\$ 2,294 \$				2,805			3,074 \$	3,170		\$ 3,369
100%	0%	0%	023001	bene	Retirement	Pers	\$ 14,329 \$		\$ 16,433	17,255 \$	18,117	19,023	19,974	20,973 \$	22,022		\$ 24,279
0%	100%	0%	031002	con	Prof Services-Engineering		\$ 9,378 5							40,772 \$	42,036	The second second	\$ 44,682
0%	100%	0%	033004	other	Groundwater Protect Prgm		\$							75,760,7570 7			
0%	100%	0%	034103	ut	Telephone Cellular Phones		\$ 1,300 S S 1,018 S										\$ 2,211
0%	100%		039054	con	Prof/Services-Contract		\$ 1,018 \$ \$ 3,050 \$										\$ 2,163 \$ 5,873
0%	100%		043028	repair	Maintenance		\$ 3,050 \$										\$ 1,787
0%	100%	0%	054050	other	Training-Education		\$ 145 \$										\$ 4,787
0%	100%	0%	055003	other	Updating Plats & Maps		s - 5				- 4						\$.
0%	100%	0%	055050	other	Printing		\$ - 5		s - s	- \$	- 5	- :		- \$			\$ -
0%	100%	0%	056001	other	Dues Professional Organiz		\$ 2,030 \$					4,017					\$ 4,505
0%	100%	0%	057101	other	Travel And Conference		\$ 2,427 \$				1,860						\$ 2,234
0%	100%	0%	057102 062001	other	Travel Reimbursement Office Supplies		\$		\$ - 5 \$ 1.800		1,884	1.928	2 1000 cm 2	2.019		The second state of	\$ - \$ 2,163
0%	100%	0%	062001	other	Computer/Printer Supplies		\$ 2,896 5				7500000	4,821		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			\$ 5,406
0%	100%	0%	062011		Operating Supplies		S - S										\$ 1,442
0%	100%	0%	067001	other	Books & Periodicals	CPI	\$	300	\$ 450	460 \$	471	482		505 5	516	5 528	\$ 541
0%	100%		074000	cap	Machinery And Equipment	CCI	\$ - 5										
	Cons	3.80%		To	ital Engineering Admin Portsmouth		\$ 218,808 5	312,505	\$ 295,123	308,119 \$	321,714	335,936	\$ 350,814	366,380 \$	382,667	\$ 399,708	\$ 417,541
			ACCT.#		Treatment Plant Portsmouth												
100%	0%		011001		Regular Salaries		\$ 317,509 \$									\$ 418,838	
0%	100%		011060		On Call Monitoring		\$ 14,193 \$										\$ 18,327
100%	0%		012001		Part Time Salaries		\$ 190 \$										
100%	0%		014041		Overtime Social Security		\$ 7,452 \$									\$ 14,772	
100%	100%		022001		Social Security Medicare		\$ 19,938 \$ \$ 4,581 \$										
100%	0%		023001		Retirement		\$ 29,490 5										
0%	100%		031003		Prof Services-Scada		\$ 13,484	15,000	s 20,060 ⁴ s	20,620 \$	21,259 \$						
0%	100%	0%	032001	con	Prof Services-O/S Counsel	MCI	\$ - 5	Prepared	By: Municipal and Fin	ncial Services Group	- 5	- 1	\$ - 5	- 5		\$ -	\$ -
0%	100%	0%	033001	con	Prof Services-Temp	MCI	\$	14	\$ 2014 Mode	- s	- \$	- :	5 - 5	- \$	14	\$ -	\$ -

Schedule 2A - Water O&M Expenses

Jenea	aic ZA				1303		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
A	40000	V	024402	539	***	Escalation Factor	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
0%	100%	0%	034103 034104	ut	Telephone Cellular Phones	CPI CPI	\$ 5,743 S \$ 4,734 S			5 153 1 553 U	01: 15-410-52 33			A TOMOTOR - A		\$ 11,742 S	
0%	100%	0%	034201	con	Outside Programming	MCI	5 - 5	8,000			5 - 5	9,427		9,869 \$		\$ 10,333 \$	10,572
0%	100%		039051	other	Security/Alarms	CPI	\$ 845 \$	1,500	1,500 \$	1,535	1,570 \$	1,607	1,644 \$	1,682 \$		\$ 1,761 \$	1,802
0%	100%		039054	con	Prof/Services-Contract	MCI	s - 5	- 5	The state of the s	- \$	5 - 5	- 5		- \$		\$ - 5	
0%	0%		041002	ut	Electricity	Energy	\$ 172,601 \$	The state of the s									356,971
0%	100%		041101 041102	ut ut	Natural Gas Heating Oil	Energy Energy	\$ 5,933 \$ \$ - 5			9						\$ - 5	
0%	0%		041102	ut	Propane Gas	Energy	\$ 15,432									\$ - \$ \$ 33,291 \$	35,648
0%	100%		041301	ut	Rubbish Removal	MCI	\$ 135 5									\$ 322 \$	
0%	0%		041308	sludge	Sludge Disposal	MCI	\$ 99,823 \$	200,000 \$	214,160 \$			234,701 \$	241,976 \$	249,478 \$			
0%	100%		043002	repair	Repairs-Electrical	MCI	\$ 2,949 \$								9,008	\$ 9,287 \$	9,575
0% 0%	100%		043004	repair	Repairs-Plumbing Repairs-Heating System	MCI	\$ - 5	3,000			57					\$ - \$	
0%	100%		043003	repair	Repairs-Other	MCI	\$ 269	3,000								\$ 3,841 \$ \$ - 5	
0%	100%		043018	repair	Repairs-Equipment	MCI	\$ 8,518 \$									T	
0%	100%		043024	repair	Repairs-Vehicle	MCI	\$ 17,112 \$						10,734 \$	11,067 \$			
0%	100%		043025	repair	Repairs-Bldings & Grounds	MCI	\$ 1,884 5									\$ 4,334 \$	
0% 0%	100%		043026	repair	Repairs-Computer Equip	MCI MCI	\$ - 5				(V) (TALLET 18	72 IESSON 15				\$ 4,334 \$	
0%	0%		043028	repair sludge	Maintenance Lagoons	MCI	\$ 8,828 \$ \$ 7,175 \$							7		\$ 9,287 \$ \$ - \$	
0%	100%		043030	other	Bellamy Dam	MCI	\$ 7,579			7	10 00000 97			the second second			
0%	100%		043031	other	Scada Equipment	MCI	\$ - 5	2,000 \$									
0%	100%		044002	other	Rental Other Equipment	MCI	\$ - \$	1,000 \$			- \$			(37)		s - s	-
0%	100%	0%	054003 054050	other	State Certification	MCI	\$ 800 \$	2,000			1,860 \$			R 1550000 - 150	2,102		
0%	100%		055050	other	Training-Education Printing	CPI	\$ 1,545 \$ \$ - \$				(c) (c)		y menna of	to the same of the	comme c	\$ 2,167 \$ \$ - 5	
0%	100%	0%	056001	other	Dues Professional Organiz	CPI	\$ - 5					10 0.00				\$ - 5	
0%	100%	0%	056007	other	Operational Permits	MCI	\$ 205 5	600 \$	600 \$	619	638 \$			S comment		\$ 743 \$	
0%	100%		057101	other	Travel And Conference	MCI	\$ 238 \$							2,330 \$	2,402	\$ 2,477 \$	2,553
0%	100%		057102	other	Travel Reimbursement	MCI	\$ 362 \$	1,000 9									
0%	100%		061001 061002	other	First Aid Miscellaneous Supplies	MCI MCI	\$ - \$ \$ - \$	1			1,063 \$		St. Contract Co.	Commence of			
0%	100%	0%	062001	other	Office Supplies	CPI	\$ 2,566 \$	71						ST SECTION ST	2,295		
0%	100%	0%	062007	other	Computer/Printer Supplies	CPI	\$ 62 \$			N 1000000 100	5 523 \$						
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 4,374 \$	5,000 \$	5,000 \$	5,116 \$	5,235 \$		5,480 \$		5,738		6,007
0%	100%	0%	062501	other	Postage	CPI	\$ 190 \$	S	3							\$ - \$	
0%	100%	0%	063600	ut	Diesel Fuel	Energy	\$ - \$	2,000 \$					33 Upal (1977) 115				
0% 0%	100%	0%	063800 067001	other	Materials-Chemicals Books & Periodicals	MCI CPI	\$ 356,305 \$ \$ - \$					3					
0%	100%	0%	068001	other	Clothing Allowance	CPI	\$. 5		2				2	- \$		\$ - \$ \$ - \$	
0%	100%	0%	068002	other	Clothing	CPI	5 3,621 5		V 10711100 115	A THE STATE OF THE	3,926 \$	The second second second		V 50-00-1X			
0%	100%	0%	068003	other	Protective Clothing	CPI	\$ (135) \$		750 \$	767 \$					861	\$ 881 \$	
0%	100%	0%	068030	other	Tools	CPI	\$ 2,347 \$				1 135000 17				4,590		0.0000000000000000000000000000000000000
0% 0%	100%		072000	cap	Buildings Machinery And Equipment	MCI	\$ 2,363 \$ \$ 7,953 \$									100	0.0000000000000000000000000000000000000
0%	100%	0%	092101	other	Financing Fees On Debt		5 - 5	10,000 \$	30.840 S		40,002	500000		11,820 \$ 30,840 \$	12,221 30,840	\$ 12,637 \$ \$ 30,840 \$	
	Cons	3.80%	2.170		Total Treatment Plant Portsmouth		\$ 1,149,193 \$	1,341,115 \$	1,429,669 \$							\$ 1,908,922 \$	
			-														
100%	0%	096	ACCT. # 011001	sal	Treatment Plant Pease Regular Salaries	Pers	\$ 56,031 \$	53,388 \$	53,049 \$	55,701 \$	58,487 \$	C	C4 404 . C	57.70F 4	*****		
100%	0%		014041		Overtime	Pers	\$ 101 \$										
100%	0%		022001	bene	Social Security	Pers	\$ 3,524 \$										
0%	100%		022501	bene	Medicare	MCI	\$ 810 \$	787 \$	854 \$	880 \$	908 \$	936 \$					
100%	0%		023001	bene	Retirement	Pers	\$ 5,213 \$				SC 93500310 (5			8,099 \$	8,504	\$ 8,929 \$	9,376
0%	100%		031002 031003	con	Prof Services-Engineering Prof Services-Scada	MCI MCI	\$ - \$ \$ 2,801 \$							O		\$ - \$	
0%	100%	0%	034103	ut	Telephone	CPI	\$ 1,014 \$		3 (500,000,000)							\$ 6,191 \$ \$ 235 \$	
0%	100%		034201	con	Outside Programming	MCI	\$ - \$	- S				17. ITALIA IN				\$ - S	
0%	0%		039010	con	Prof/Services-Lab Tests	MCI	\$ - \$	5,000 \$				- \$		- \$		s - s	
0%	100%		039051	other	Security/Alarms	CPI	\$ 149 \$				209 \$				230		
0%	0%		041002	ut	Electricity Natural Gas	Energy Energy	\$ 22,156 S 5 - S	20,000	6 (4.50%)000 0.50		30,695 \$ 2,456 \$				40,355	The second of	
0%	100%		041101	ut	Heating Oil	Energy	5 - 5					S 2000 C			3,229 3,229		
0%	100%		041301	ut	Rubbish Removal	MCI	\$ - 5							116 \$	120		
0%	0%		041308	sludge	Sludge Disposal	MCI	\$ - \$	- 5	- \$	- \$	- \$	- \$	- \$	- \$		the same of the	-
0%	100%		043002	repair	Repairs-Electrical	MCI	5 - 5									\$ 929 \$	
0%	100%		043018 043025	repair	Repairs-Equipment Repairs-Bidines & Grounds	MCI	\$ 3,976 \$ \$ 14 \$					T T T T T T T T T T T T T T T T T T T					
0%	100%		043025	repair repair	Repairs-Bldings & Grounds Maintenance	MCI MCI	\$ 14 \$ \$ 79 \$	2,000 \$			2,657 \$	T T T T T T T T T T T T T T T T T T T			3,003	\$ 3,096 \$ \$ 248 \$	
0%	100%		056001	other	Dues Professional Organiz	CPI	\$ - \$								240		
0%	100%		061001	other	First Aid	MCI	\$ - 5						25 100 100 100 100 100 100 100 100 100 10			\$ 124 \$	
0%	100%	0%	062001	other	Office Supplies	CPI	\$ - \$	V comparison No	- \$	- \$	- \$	- \$	- \$. \$			
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$ 14,381 \$	75757		17,644 \$	18,190 \$	18,754 \$	19,336 \$	19,935 \$			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
0% 0%	100%		068001		Clothing Allowance	CPI CPI	\$ - \$ \$ - \$	200 \$		- \$	\$ - \$		\$	- \$		\$ - \$	
0%			074000		Machinery And Equipment		\$ 5,000 \$									\$ - \$ \$ 20,851 \$	
	Cons	3.80%			Total Treatment Plant Pease		5 115,248 5									\$ 203,640 \$	
									4 7	3 2		100			- Santrés :		
100%	022	Car	ACCT. #				g 21012 .	20020) 20200 (4	20000							
100%	0%		011001		Regular Salaries Overtime		\$ 53,829 \$ \$ (98) \$									\$ 75,051 \$	
100%	0%		022001		Social Security		\$ 3,001 \$									\$ 863 \$ \$ 4,707 \$	
0%	100%	0%	022501	bene	Medicare		\$ 702 \$										
100%	0%		023001		Retirement		\$ 4,801 \$	5,848 \$	5,810 \$	6,101 \$	6,406 \$						
0%	0%		039010		Prof/Services-Lab Tests		\$ 30,276 \$	54,000 \$	35079674 \$	36.858 \$	38.001 \$	39,179 \$	40,393 \$	41,646 \$	42,937	\$ 44,268 \$	45,640
0%	100%		043018 043028		Repairs-Equipment Maintenance		\$ 1,126 \$ \$ 1,543 \$		y: Municipal and Fins							\$ 2,043 \$	
070		370	373020	repair	THE STATE OF THE S	MCI	J 1,343 \$	1,500 5		1,701 \$	1,754 \$	1,808 \$	1,864 \$	1,922 \$	1,982	S 2,043 S	2,106

Schedule 2A - Water O&M Expenses

Schedi	He ZA -	wate	r U&IV	Expe	nses													
		-	47					2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
A	F F	V		5.55	S 721 8 D VQC 10	Escalation Factor	10000	ctual	Budget	Budget		Projected	Projected	Projected	Projected			Projected
0%	100%		056001		Dues Professional Organiz		\$	238		300 \$	307 S	314 \$	321 \$	329 \$	336 \$	344 \$		360
0%	100%		056007	other	Operational Permits		S			175 \$	180 \$	186 \$	192 \$	198 \$	204 \$	210 \$		223
0%	100%		057102	other	Travel Reimbursement	MCI	\$	- 1		450 \$	464 \$	478 \$	493 \$	508 \$	524 \$	540 \$		574
0%	100%		061002	other	Miscellaneous Supplies	MCI	\$	1 1		100 \$	103 \$	106 \$	110 \$	113 \$	116 \$	120 \$	124 \$	128
0% 0%	100%		062001	other	Office Supplies	CPI	5	10.227		350 \$	358 \$	366 \$	375 \$	384 \$	393 \$	402 \$	411 \$	420
0%	100%		062011	other	Operating Supplies		\$	18,227		11,000 \$	11,255 S	11,516 \$	11,783 \$	12,057 \$	12,337 \$	12,623 \$		
0%	100%		067001	other	Books & Periodicals		\$	- 1		150 \$	153 \$	157 \$	161 \$	164 \$	168 \$	172 \$	176 \$	180
0%	100%	100000	068003	other	Protective Clothing	200	\$	- 5		100 S	102 \$	105 \$	107 \$	110 5	112 \$	115 \$	117 \$	
0%	100%		068030	other	Materials-Maintenance	1000000	\$	70		- \$ 250 S	- \$ 256 S	- 5	- 5 268 S	- Ş 274 S	- \$ 280 S	- 5 287 S	- \$ 294 \$	300
	100%			other	Tools		\$	79 5				262 \$						
0%	Cons	0% 3.80%	074000		Machinery And Equipment Total LABORATORY PORTSMOUTH	CCI	\$	1,969	8,000 \$	2,500 \$	2,585 \$	2,673 \$	2,764 \$	2,858 \$	2,955 \$	3,055 \$	3,159 \$	3,267
	Cons	3.00%	No.		Ctal LABORATORT PORTSWOOTH		5	115,693	143,067 \$	118,312 \$	123,091 \$	128,077 \$	133,278 \$	138,704 \$	144,366 \$	150,275 \$	156,440 \$	162,875
			ACCT.#	-	TREATMENT-WELLS PORTSMOUTH													
100%	0%	0%	011001	sal	Regular Salaries	Pers	S	2 8	14,724 5	14,631 S	15,363 \$	16,131 \$	16,937 \$	17,784 S	18,673 \$	19,607 \$	20,587 \$	21,617
100%	0%		014041	ot	Overtime		Š	9,739		8,546 \$	8,973 \$	9,422 \$	9,893 \$	10,388 \$	10,907 \$	11,452 \$	12,025 \$	
100%	0%		022001	bene			\$											
0%	100%		022501	bene	Social Security Medicare		\$	563 S		2,677 \$ 626 \$	2,811 \$ 645 \$	2,951 \$ 665 \$	3,099 5 686 5	3,254 \$ 707 \$	3,417 \$ 729 \$	3,587 \$ 752 \$	3,767 \$ 775 \$	3,955 799
100%	0%		023001	bene	Retirement		5	864	1 U.S. (17)	4,650 \$	4,883 \$	5,127 \$	5,383 \$	5,652 \$	5,935 \$	6,231 \$		
0%	0%		039010	con	Prof/Services-Lab Tests		\$	- 6		- \$	- 5	5,127 5	- \$	- 5	3,333 3	- 5	- \$	0,070
0%	100%		039054	con	Prof/Services-Contract		S		E 100 mm	20,000 \$	20,620 \$	21,259 \$	21,918 \$	22,598 \$	23,298 \$	24,020 \$		25,533
0%	0%	100%	041002	ut	Electricity		5	61,987		70,961 \$	75,985 \$	81,365 \$	87,125 \$	93,294 \$	99,899 \$	106,972 \$		122,655
0%	0%		041101	ut	Natural Gas		5	- 1		3,212 \$	3,439 \$	3.683 \$	3,944 \$	4,223 \$	4,522 \$	4,842 \$	5,185 \$	5,552
0%	100%		043002	repair	Repairs-Electrical		S			6,500 \$	6,702 \$	6,909 \$	7,123 5	7,344 S	7,572 \$	7,807 \$	8,049 \$	8,298
0%	100%		043018	repair	Repairs-Equipment		\$	14,490		16,500 \$	17,012 \$	17,539 \$	18,083 S	18,643 \$	19,221 \$	19,817 \$	20,431 \$	
0%	100%	0%	043025	repair	Repairs-Bldings & Grounds		S	178		2,500 \$	2,578 \$	2,657 \$	2,740 \$	2,825 S	2,912 \$	3,003 \$	3,096 \$	3,192
0%	100%	0%	043028	repair	Maintenance		S	16,979		17,500 \$	18,043 \$	18.602 5	19,178 \$	19,773 \$		21,018 \$	21,669 \$	22,341
0%	100%	0%	043032	other	Generator Maintenance	MCI	S	2,825		3,500 \$	3,609 \$	3,720 \$	3,836 \$	3,955 \$	4,077 \$	4,204 \$	4,334 \$	4,468
0%	100%		062011	other	Operating Supplies		\$	145	2,000 \$	1,250 \$	1,279 \$	1,309 \$	1,339 \$	1,370 \$	1,402 \$	1,434 \$	1,468 \$	1,502
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$	2,189	5,600 \$	5,996 \$	6,182 \$	6,374 \$	6,571 \$	6,775 \$	6,985 \$	7,201 \$	7,425 \$	7,655
0%	100%	0%	068030	other	Tools	CPI	\$	- 1	1,000 \$	250 \$	256 \$	262 \$	268 \$	274 \$	280 \$	287 \$	294 \$	300
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	S	8,422		22,000 \$	22,748 \$	23,521 \$	24,321 \$	25,148 \$	26,003 \$	26,887 \$	27,801 \$	28,747
	Cons	3.80%		Tot	al TREATMENT-WELLS PORTSMOUTH		\$	118,513		201,299 \$		221,496 \$	232,445 \$	244,006 \$		269,122 \$		
			91111	3 - 1 - 11		~												
			ACCT.#		STORAGE TANKS PORTSMOUTH													
0%	100%	0%	031002	con	Prof Services-Engineering	MCI	\$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
0%	0%	100%	041002	ut	Electricity	Energy	\$	3,999	7,000 \$	7,496 \$	8,027 \$	8,595 \$	9,204 \$	9,855 \$	10,553 \$	11,300 \$	12,100 \$	12,957
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	\$	250	3,000 \$	1,500 \$	1,547 \$	1,594 \$	1,644 \$	1,695 \$	1,747 \$	1,802 \$	1,857 \$	1,915
0%	100%		043025	repair	Repairs-Bldings & Grounds	MCI	\$	559	2,000 \$	750 \$	773 \$	797 \$	822 \$	847 \$	874 \$	901 \$	929 \$	957
0%	100%	0%	043028	repair	Maintenance	MCI	\$	1,747	13,000 \$	7,500 \$	7,733 \$	7,972 \$	8,219 \$	8,474 \$	8,737 \$	9,008 \$	9,287 \$	9,575
0%	100%		044002	other	Rental Other Equipment	MCI	\$	- :	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
	Cons	3.80%	110.00	To	otal STORAGE TANKS PORTSMOUTH		\$	6,554	\$ 25,000 \$	17,246 \$	18,079 \$	18,959 \$	19,889 \$	20,872 \$	21,911 \$	23,010 \$	24,173 \$	25,404
			ACCT.#		STORAGE TANKS PEASE													
0%	100%		031002		Prof Services-Engineering		\$			- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	21
0%	0%		041002		Electricity	Energy	\$	1,335		1,508 \$	1,615 \$	1,729 \$	1,852 \$	1,983 \$		2,273 \$		
0%	100%		043018		Repairs-Equipment		\$	250		550 \$	567 \$	585 \$	603 \$	621 \$		661 \$		702
0%	100%		043025	repair	Repairs-Bldings & Grounds		\$	99		1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 \$		1,201 \$		1,277
0%	100%		043028	repair	Maintenance		\$	308	1,000 \$	1,000 \$	1,031 \$	1,063 \$	1,096 \$	1,130 \$	1,165 \$	1,201 \$	1,238 \$	1,277
0%	100%		043031	other	Scada Equipment	MCI	Ş		- \$	- \$	- \$	- \$	- \$	- Ş	- ş	- \$	- \$	
	Cons	3.80%		40000	Total STORAGE TANKS PEASE		\$	1,992	4,008 \$	4,058 \$	4,244 \$	4,440 \$	4,646 \$	4,864 \$	5,093 \$	5,336 \$	5,592 \$	5,862
			ACCY #	-	DOOCTED STATION DOOTES AND THE													
	1000	Tane	ACCT.#		BOOSTER STATION PORTSMOUTH	-												
0%	100%		034103	ut	Telephone		s s	1,5		- \$	- \$ 512 \$	523 \$	- \$	548 S	- \$ 561 \$	574 \$	- \$ 587 \$	601
0% 0%	100%		039051	other	Security/Alarms		S	67,475		500 \$			536 \$			121,065 \$		
0%	100%		041102	ut	Electricity Heating Oil		\$	67,475 : 1,130 :		80,310 \$	85,996 \$ 5,160 \$		98,604 \$ 5,917 \$	101111 (1875-1857) 185	113,061 \$ 6,784 \$		7,779 \$	8,330
0%	0%		041102	ut	Heating Oil Propane Gas		\$	1,130	2	4,819 \$	5,160 \$	5,526 \$	2,917 2	6,336 \$	- \$	7,265 \$	- 5	0,330
0%	100%		043018	repair	Repairs-Equipment		\$	476	2 artistran 22	2.000 \$	2.062 S	2,126 \$	2,192 \$	2.260 S	2.330 S	2.402 \$	2,477 \$	2,553
0%	100%		043025	repair	Repairs-Edings & Grounds	2000	Ś	1,225		6,500 S	6,702 \$	6,909 \$	7,123 \$	7,344 \$	7,572 \$	7,807 \$		8,298
0%	100%		043028	repair	Maintenance		Ś	1,348		3,000 \$		3,189 \$	3,288 \$	3,390 \$	3,495 S	3,603 S		
0%	100%		043032	other	Generator Maintenance		S	455		500 \$	516 \$	531 \$	548 \$	565 \$	582 \$	601 \$	619 \$	638
0%	100%		062011	other	Operating Supplies	CPI	\$			500 \$	512 \$	523 \$	536 \$	548 \$	561 \$	574 \$	587 \$	601
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$	22,329	\$ 15,000 \$	7,500 \$	7,755 \$	8,019 \$	8,291 \$	8,573 \$	8,865 \$	9,166 \$	9,478 \$	9,800
	Cons	3.80%		Tot	tal BOOSTER STATION PORTSMOUTH		\$	94,438			112,306 \$	119,431 \$	127,034 \$	135,149 \$		153,056 \$		
			ACCT.#		DISTRIBUTION-ADMIN PORTSMOUTH													
100%	0%		011001		Regular Salaries		\$	183,251		158,707 \$	166,642 \$	174,974 \$	183,723 \$	192,909 \$	202,555 \$	212,683 \$		
100%	0%		012001	ptsal	Part Time Salaries		\$	719		5,871 \$		6,473 \$	6,796 \$	7,136 \$		7,868 \$	8,261 \$	8,674
100%	0%		014041	ot	Overtime		\$	5,742		5,500 \$	5,775 \$	6,064 \$	6,367 \$	6,685 \$	7,020 \$	7,371 \$	7,739 \$	8,126
100%	0%		022001	bene	Social Security		\$	11,261		10,545 \$	11,072 \$	11,626 \$	12,207 \$	12,818 \$	13,458 \$	14,131 \$	14,838 \$	15,580
0%	100%	0%	022501	bene	Medicare	MCI	\$	2,583	2,262 \$	2,466 \$	2,542 \$	2,621 \$	2,703 \$	2,786 \$	2,873 \$	2,962 \$	3,054 \$	3,148
100%	0%		023001	bene	Retirement	Pers	\$	16,647		17,685 \$	18,569 \$	19,498 \$	20,473 \$	21,496 \$	22,571 \$	23,700 \$	2.0	26,129
0%	100%		034101	ut	Pagers	CPI	\$		100 \$	100 \$	102 \$	105 \$	107 \$	110 \$	112 \$	115 \$	117 \$	120
0%	100%		034103		Telephone	CPI	\$	2,614	3,750 \$	3,750 \$	3,837 \$	3,926 \$	4,017 \$	4,110 \$	4,206 \$	4,303 \$	4,403 \$	4,505
0%	100%		034104		Cellular Phones	CPI	\$	1,917		3,000 \$	3,070 \$	3,141 \$	3,214 \$	3,288 \$	3,365 \$	3,443 \$	3,522 \$	3,604
0%	100%		039051		Security/Alarms	CPI	\$			100 \$	102 \$	105 \$	107 \$	110 \$	112 \$	115 \$	117 \$	120
0%	0%		041002		Electricity	Energy	\$	777		20 \$	21 \$	23 \$	25 \$	26 \$	28 \$	30 \$	32 \$	35
0%	100%		041305		Household Hazardous Waste	MCI	\$	15,392		15,000 \$	15,465 \$	15,944 \$	16,439 \$	16,948 \$	17,474 \$	18,015 \$		
0%	100%		043018		Repairs-Equipment	MCI	\$	3,945			11,857 \$	12,224 \$	12,603 \$	12,994 \$	13,396 \$	13,812 \$		
0%	100%		043024	repair	Repairs-Vehicle	MCI	S	22,325			24,229 \$	24,980 \$	25,754 \$	26,552 \$		28,224 \$		
0%	100%		043025	repair	Repairs-Bidings & Grounds	MCI	\$	13				1,860 \$	1,918 \$	1,977 \$		2,102 \$	2,167 \$	
0%	100%		043027	repair	Repairs-Office Equipment	MCI	\$.7.640			1,093 \$	1,127 \$	1,162 \$	1,198 \$		1,273 \$	1,313 \$	
0%	100%		043028	repair	Maintenance	MCI	\$	17,649				17,539 \$	18,083 \$			19,817 \$		
0%	100%		044002	other	Rental Other Equipment	MCI	\$			2,500 \$ 11 ₅ 9 ₆ 74 \$	2,578 \$	2,657 \$	2,740 \$			3,003 \$	3,096 \$	
0%	100%		054003	other	State Certification	MCI	\$	50		r: Municipal and Fina	567 \$ ncial Services Group	585 \$	603 \$	621 \$		661 \$		
0%	100%		054050		Training-Education	MCI	\$	760				2,232 \$	2,301 \$			2,522 \$		
0%	100%	0%	055050	other	Printing	CPI	\$	37 3	\$ 900 \$	500\$	512 \$	523 \$	536 \$	548 5	561 \$	574 \$	587 \$	601

Schedule 2A - Water O&M Expenses

Scile	euule Z	A - Wa	tei	Odivi	LAPEI	1363		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
A	- F	100	V				Escalation Factor	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected		Projected
0%	100	0% 0	96	056001	other	Dues Professional Organiz		\$ - \$	450 \$		460 \$	471 \$	482 \$			516		
0%	100	0% 0	96	061001	other	First Aid	MCI	\$ 320 \$	560 \$	560 \$	577 \$		614 \$				\$ 693 \$	
0%				062001	other	Office Supplies		\$ 206 \$	700 \$	700 \$		733 \$	750 \$	767 \$	785 \$	803	\$ 822 \$	
0%				062011	other	Operating Supplies		\$ 1,259 \$	700 \$				1,232 \$	1,260 \$	1,290 \$	1,320		
0%				065051	other	Groundskeeping-Dig Safe		\$ 3,286 \$	3,500 \$				3,836 \$	3,955 \$	4,077 \$	4,204		
0%				067001	other	Books & Periodicals		\$ - \$	150 \$			157 \$	161 \$	164 \$	168 \$	172		
0%				068002	other	Clothing		\$ 4,364 \$	7,000 S	5,500 \$	5,628 \$	5,758 \$	5,892 \$	6,028 \$	6,168 \$	6,311		
0%				068003	other	Protective Clothing		\$ 200 \$	500 \$	500 \$	512 \$	523 \$	536 \$	548 \$	561 \$	574		(5)(5)(5)
0%				068008	SK	Materials-Stock		\$ - \$	- s	- s	- \$	- \$	- \$	- \$	- \$	- :		
0%				068012	other	Stock Inventory		\$ 220,835 \$	- S	- \$	- \$	- \$	- S	- 5	- 5		s - s	-
0% 0%				068015 068016	other	Materials-Cap Outlay Bill Materials		\$ - \$ \$ 245 \$	11,700 \$	- \$ 11.700 \$	- 5	12,437 \$	- \$	12.220 6	- 3			
0%				068030	other	Tools		\$ 245 \$ \$ 2,505 \$		11,700 \$ 4,500 \$		12,437 \$ 4,711 \$	12,822 \$ 4,821 \$	13,220 \$ 4,932 \$	13,629 \$ 5,047 \$	14,052		
0%				074000	cap	Machinery And Equipment	CCI	\$ 994 \$	13,500 \$	4,500 S	4,653 \$	4,811 \$	4,975 S	5,144 \$	5,319 \$	5,164 5,500		
	Dis		8%	1000		DISTRIBUTION-ADMIN PORTSMOUTH		\$ 519,858 \$					357,994 \$				\$ 423,480 \$	
		157,15		-	-			ti nantanan ti	REPRODUCE A	7.5757.711. 2			77787777	7.7,77.				
				ACCT.#	0	DISTRIBUTION CROSSCONNECT PORTSMOUTH												
1009				011001	sal	Regular Salaries		\$ 20,399 \$	19,604 \$	21,004 \$	22,054 \$	23,157 \$	24,315 \$	25,530 \$	26,807 \$	28,147	\$ 29,555 \$	31,032
1009					sal	Billable Salaries		\$ - S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- :		
1009					ot	Overtime		\$ 144 \$	817 \$	817 \$	858 \$	901 \$	946 \$	993 \$	1,043 \$	1,095	\$ 1,150 \$	1,207
0%				014053	ot	O/T-Billable		\$ - \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- 5		
1009				022001	bene	Social Security		\$ 1,114 \$	1,266 \$	1,353 \$		1,492 \$	1,566 \$		1,727 \$	1,813		
0%				022501	bene	Medicare		\$ 260 \$	296 \$	316 \$		336 \$	346 \$			380		
1009				023001 039054	bene	Retirement Prof/Services-Contract		\$ 1,808 \$ \$ - \$	2,199 \$	2,350 \$	2,468 \$ - \$	2,591 \$	2,720 \$	2,856 \$	2,999 \$	3,149		
0%				043028	repair	Maintenance		s - s	570 \$	570 \$	588 \$	606 \$	625 \$	644 \$	664 \$	685		
0%				054003	other	State Certification		\$ 100 \$	130 \$	130 \$	134 \$	138 \$	142 S	147 \$	151 \$	156		
0%				054050	other	Training-Education		s - s	650 \$	650 S	670 \$	691 \$	712 \$	734 \$	757 \$	781		
0%				055050	other	Printing		s - s	- \$	- \$	- \$	- \$	- S	- 5	- 4	701		
0%				056001	other	Dues Professional Organiz	100	\$ - \$	800 \$	250 \$	256 \$	262 \$	268 \$	274 \$	280 \$	287		
0%				057101	other	Travel And Conference	MCI	\$ - \$	325 \$	- \$	- \$	- \$	- \$	- \$	- \$		s - s	
0%	100	0% 0	% (062001	other	Office Supplies	CPI	\$ 173 \$	130 \$	130 \$	133 \$	136 \$	139 \$	142 \$	146 \$	149	\$ 153 \$	156
0%				062011	other	Operating Supplies		\$ 210 \$	3,500 \$	1,250 \$	1,279 \$	1,309 \$	1,339 \$	1,370 \$	1,402 \$	1,434	\$ 1,468 \$	1,502
0%				067001	other	Books & Periodicals	CPI	\$ - \$	200 \$	200 \$	205 \$	209 \$	214 S	219 \$	224 \$	230 \$	\$ 235 \$	240
0%				074000	cap	Machinery And Equipment	CCI	\$ - \$	1,000 \$		776 \$	802 \$	829 \$	857 \$	886 \$	917 5		980
	Dis	st 2.1	8%		otal DIST	RIBUTION CROSSCONNECT PORTSMOUTH		\$ 24,207 \$	31,487 \$	29,770 \$	31,166 \$	32,629 \$	34,162 \$	35,770 \$	37,455 \$	39,222	\$ 41,074 \$	43,016
				ACCT.#	-/ -NO	DISTRIBUTION-MAINS PORTSMOUTH	1											
1009	6 09	% 0		011001	sal	Regular Salaries	Pers	\$ 102,950 \$	94,504 \$	101,253 \$	106,316 \$	111,631 \$	117,213 \$	123,074 \$	129,227 \$	135,689	\$ 142,473 \$	149,597
0%					sal	Capital Outlay-Labor		s - s	- \$	- S	- \$	- \$	- 5	- S	- 5	-		
1009	% 09	% 0	% (011058	sal	Billable Salaries	Pers	\$. \$	- \$	- \$	- \$	- \$. \$	- \$	- 5			
0%	100	0% 0	% (011059	sal	Billable Cap Outlay Sal	MCI	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	s - s	14
1009				012001	ptsal	Part Time Salaries	Pers	\$ 958 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	5 - 5	-
1009				014041	ot	Overtime		\$ 14,841 \$	22,878 \$	20,000 \$	21,000 \$	22,050 \$	23,153 \$	24,310 \$	25,526 \$	26,802		29,549
0%				014053	ot	O/T-Billable		s - s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5		-
0%				014056	ot	O/T Capital Outlay Labor		\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5		
1009				022001	bene	Social Security		\$ 6,814 \$	7,278 \$	7,518 \$	7,894 \$	8,289 \$	8,703 \$	9,138 \$	9,595 \$	10,075		
1009				022501	bene	Medicare Retirement		\$ 1,594 \$ \$ 10.416 \$	1,702 \$	1,758 \$	1,812 \$	1,869 \$	1,927 S	1,986 \$	2,048 \$	2,111		
0%				039011	bene	Capital Outlay-Contract		\$ 10,416 \$ \$ - \$	12,642 \$ - \$	13,059 \$ - \$	13,712 \$ - \$	14,398 \$	15,117 \$	15,873 \$ - S	16,667 \$		\$ 18,375 \$	
0%				039011	con	Cap Outlay-Contract-Bill		\$ 5	Š	- s	- \$	- \$	- S	- ş	- 5			
0%				039052	con	Prof/Serv-Capital Outlay		s - s	- 5	- s	- \$. š	- s	- s			50	
0%				039054	con	Prof/Services-Contract		S 220 S	8,000 \$	5,000 \$	5,155 \$	5,315 \$	5,480 \$	5,649 \$	5,825 \$	6,005		
0%				039055	con	Prof/Serv-Contract-Billab		\$ 358 \$	- S	- S	- \$	- S	- \$	- S	- 5	2,000		
0%		0% 0		044002	con	Rental Other Equipment	MCI	\$ 250 \$	1,500 \$	500 \$	516 \$	531 \$	548 \$	565 \$	582 \$	601	\$ 619 \$	638
0%	100	0% 0	96 1	800890	SK	Materials-Stock	MCI	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5		
0%		0% 0		068010		Cap Outlay-Stock Material		\$ - \$	- \$	- \$	- \$. \$	- \$	- \$	- \$	- 5	\$ - \$	
0%				068014		Materials-Capital Outlay		\$ - \$	- \$	- \$		- \$	- \$	- \$	- \$. 9	\$ - \$	
0%				068016		Materials	MCI	\$ 85,772 \$	63,000 \$	75,000 \$	77,325 \$	79,722 \$	82,193 \$	84,741 \$	87,368 \$	90,077		95,748
	Dis	2.1	8%		total	DISTRIBUTION-MAINS PORTSMOUTH		\$ 224,172 \$	211,504 \$	224,088 \$	233,729 \$	243,805 \$	254,334 \$	265,337 \$	276,838 \$	288,860	\$ 301,426 \$	314,562
				ACCT.#	76.4	DISTRIBUTION-SERVICES PORTSMOUTH												
1009			96 1	011001	sal	Regular Salaries		\$ 78,578 \$	50,005 \$	53,576 \$	56,255 \$	59,068 \$	62,021 \$	65,122 \$	68,378 \$	71,797	\$ 75,387 \$	79,156
1009				012001	ptsal	Part Time Salaries		\$ 924 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	\$ - \$	
1009	K 09			014041	ot	Overtime	Pers	\$ 5,722 \$	7,352 \$	5,200 \$	5,460 \$	5,733 \$	6,020 \$	6,321 \$	6,637 \$	6,968	\$ 7,317 \$	7,683
1009				022001	bene	Social Security		\$ 4,936 \$	3,556 \$	3,644 \$	3,826 \$	4,018 \$	4,218 \$	4,429 \$	4,651 \$	4,883		
0%				022501	bene	Medicare		\$ 1,154 \$	831 \$	852 \$	878 \$	906 \$	934 \$	963 \$	993 \$	1,023		
1009				023001	bene	Retirement		\$ 7,451 \$	6,178 \$	6,330 \$	6,647 \$	6,979 \$	7,328 \$	7,694 \$	8,079 \$	8,483		
0%	7			039011	con	Capital Outlay-Contract		s - s	2,000 \$	- S	- \$	- \$	- \$	- \$	- 5	* *		
0% 0%				039054 039055	con	Prof/Services-Contract Prof/Serv-Contract-Billab		\$ - \$ \$ 4,777 \$	2,000 \$	- \$. \$	- \$	- \$	- 5			
0%				065051	con	Groundskeeping-Dig Safe		\$ 4,777 \$	- \$ - \$	- \$ - \$	77	- \$ - \$	- \$	- \$	- \$		\$ - \$	-
0%					sk	Materials		\$ 20,596 \$				22,322 \$	23,014 \$	23,728 \$	24,463 \$		\$ 26.003 \$	26.809
0%				074000		Machinery And Equipment	CCI	s - s	2,500 \$		1,293 \$	1,336 \$	1,382 \$	1,429 \$	1,477 \$	1,528		
		st 2.1			-	ISTRIBUTION-SERVICES PORTSMOUTH		\$ 124,195 \$					104,916 \$				\$ 125,376 \$	
																		. Paratorna
				ACCT.#		DISTRIBUTION-HYDRANTS PORTSMOUTH				,			V					
1009				011001 011056		Regular Salaries Capital Outlay-Labor		\$ 61,636 \$ \$ S					64,532 \$			74,704		
0%				011056		Billable Cap Outlay Sal		\$ - \$ \$ - \$	- \$		23.70	- \$	- \$	- \$ - \$	- \$ - \$		\$ - \$ \$ - \$	
1009				012001		Part Time Salaries		\$ 485 \$		- S	- \$	- \$	- \$	- 5	- 5		S- 5	
1009				014041		Overtime		\$ 9,704 \$			5.70		20,258 \$	1.00		23,452	7)	
0%					ot	O/T Capital Outlay Labor		5 - 5	- \$	- \$	- \$	- \$	- S	- 5	- 5	23,432		
0%				014057		O/T Billable Cap Outlay		\$ \$	- \$	- \$	- š	- \$	- s	- \$. 5	- 3		
1009		% 0	1%	022001	bene	Social Security		\$ 4,136 \$	4,414 \$	4,541 \$		5,006 \$	5,257 \$	5,520 \$	5,796 \$	6,085		
0%				022501		Medicare		\$ 955 \$	1,033 \$	1200274 5		1,129 \$	1,164 \$	1,200 \$		1,275		
1009				023001		Retirement		\$ 6,298 \$		y: Municipal and Final		8,698 \$	9,133 \$			10,572		
0%		0	76	039052	con	Prof/Serv-Capital Outlay	MCI	\$ - \$	- S	- 1	- \$	- \$	- \$. \$	- \$		\$ - \$	

Schedi	ule 2A -	Wate	r 0&N	1 Exp	enses										William In	Technology .	
4						-	FY 2013	FY 2014	FY 2015	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
A 0%	100%	V	039054		Prof/Services-Contract	Escalation Factor MCI	Actual \$ 100 \$	3,000 \$	Budget 1,250 \$	1,289 \$	1,329 \$	1,370 \$	1,412 \$				\$ 1,596
0%	100%		062011				\$ - \$	- S	- S	- \$	- \$	- \$	- \$	- \$		\$ -	\$ -
0%	100%		068008		Materials-Stock		\$ - \$. \$	- \$	- \$	- \$	- \$	- \$	- \$		\$ -	\$ -
0%	100%	0%	068010		Cap Outlay-Stock Material	MCI	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		\$ -	\$ -
0%	100%	0%	068013			MCI	\$ - \$	- \$	- \$	- \$	- \$	- \$	- s	- 5		s -	\$ -
0%	100%	0%	068014	sk	Materials-Capital Outlay		\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		*	\$ -
0%	100%	0%	068016	sk	Materials		\$ 5,720 \$	12,200 \$	12,200 \$	12,578 \$		13,370 \$	13,785 \$			A	\$ 15,575 \$ 601
0%	100%		068030				\$ 17 \$	500 \$	500 \$	512 \$		536 \$ 2,764 \$	548 \$ 2,858 \$	561 \$ 2,955 \$	574 3,055		\$ 3,267
0%	100%	0%	074000		Machinery And Equipment		\$ - \$	2,500 \$	2,500 \$	2,585 \$	2,673 \$ 113,079 \$	118,383 5	123,941 \$		135,871		
	None	0.00%	and the	Tota	I DISTRIBUTION-HYDRANTS PORTSMOUTH		\$ 89,051 \$	102,504 \$	103,187 \$	103,017 \$	113,079 \$	110,303 3	123,541 3	129,700 3	133,071	, 142,200	, 140,575
			ACCT. #		DISTRIBUTION-METERS PORTSMOUTH			-00 S 40 C	. (200200) 2			05 500 6	90,835 \$	95,377 \$	100,145	\$ 105,153	\$ 110,410
100%	0%		011001		Regular Salaries	1,777	\$ 46,322 \$	69,749 \$	74,730 \$	78,467 \$	82,390 \$	86,509 \$ - \$	90,835 \$			\$ 103,133	\$ 110,410
100%	0%	0%	012001				\$ - \$	- ş	- \$ 3,000 \$	3,150 \$		3.473 \$	3,647 S			N	\$ 4,432
100%	0%	0%	014041		Overtime		\$ 497 \$ \$ 2,558 \$	4,325 \$	4,820 \$	5,061 \$	5,314 \$	5,580 \$	5,859 \$		6,459		\$ 7,121
100%	0%		022001		집 :: () () () () () () () () ()		\$ 2,338 \$	1,011 5	1,127 \$	1,162 \$	1.198 \$	1,235 \$	1,273 S	1,313 \$			\$ 1,439
100%	100%	0%	023001				\$ 4,135 \$	7,512 5	8,372 S	8,791 \$	9,230 \$	9,692 \$	10,176 \$	10,685 \$			\$ 12,369
0%	100%		039054		Prof/Services-Contract		s - s	13,250 \$	11,000 \$	11,341 \$	11.693 \$	12,055 \$	12,429 \$	12,814 \$	13,211	5 13,621	\$ 14,043
0%	100%		043018				\$ - \$	10,000 \$	8,500 S	8,764 \$	9,035 \$	9,315 \$	9,604 \$	9,902 \$	10,209	\$ 10,525	\$ 10,851
0%	100%		055050			100000	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$			\$ -
0%	100%	0%	062011				\$ - \$	550 \$	550 \$	563 \$	576 \$	589 \$	603 \$	617 \$	631		\$ 661
0%	100%	0%	068008		Materials-Stock	MCI	\$ - 5	- 5	- \$	- \$	- \$	- \$	- \$	- \$		20	\$
0%	100%	0%	068010	SK	Cap Outlay-Stock Material	MCI	\$ - \$	- \$	- \$	- \$	- \$	- \$	= \$				\$ -
0%	100%	0%	068011	othe	Bill Cap Outlay Stock Mat	MCI	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$	\$ -
0%	100%	0%	068013	othe	r Material-Billable	MCI	\$ 722 \$	- \$	- \$	- \$	- \$	- \$	- 5	\$		S -	\$ -
0%	100%	0%	068016	sk	Materials		\$ 10,116 \$	8,000 \$	4,000 \$	4,124 \$		4,384 \$	4,520 \$	4,660 \$	1,000		\$ 5,107
0%	100%	0%	074000		Machinery And Equipment	CCI	\$ - \$	17,500 \$	5,000 \$	5,170 \$	5,346 \$	5,528 \$	5,715 \$	5,910 \$	6,111 158,164		\$ 6,533 \$ 172,967
	None	0.009		To	tal DISTRIBUTION-METERS PORTSMOUTH		\$ 64,948 \$	131,897 \$	121,099 \$	126,591 \$	132,341 \$	138,359 \$	144,660 \$	151,257 \$	156,104	3 103,355	3 172,507
			Vanida ja s	i will	TOTAL WATER O&M EXPENSES		\$4,271,972	\$4,767,674	\$4,814,521	\$5,019,987	\$5,235,132	\$5,460,451	\$5,696,467	\$5,943,732	\$6,202,828	\$6,474,369	\$6,759,003
								11.60%	0.98%	4.27%	4.29%	4.30%	4.32%	4.34%	4.36%	4.38%	4.40%
					Expense by Category Salaries	and the same	\$1,181,528	\$1,139,830	\$1,201,177	\$1,260,963	\$1,323,730	\$1,389,627	\$1,458,809	\$1,531,441	\$1,607,696	\$1,687,753	\$1,771,803
					Part-Time Salaries		\$4,363	\$14,518	\$35,280	\$37,044	\$38,896	\$40,841	\$42,883	\$45,027	\$47,279	\$49,643	\$52,125
					Overtime		\$54,202	\$76,462	\$73,049	\$76,701	\$80,537	\$84,563	\$88,792	\$93,231	\$97,893	\$102,787	\$107,927
					Longevity		\$10,279	\$11,343	\$9,503	\$9,978	\$10,477	\$11,001	\$11,551	\$12,129	\$12,735	\$13,372	\$14,040
					Health Insurance		\$369,299	\$443,450	\$417,000	\$437,850	\$459,743	\$482,730	\$506,866	\$532,209	\$558,820	\$586,761	\$616,099
					Dental insurance		\$20,697	\$23,954	\$22,890	\$24,035	\$25,236	\$26,498	\$27,823	\$29,214	\$30,675 \$7,250	\$32,209 \$7,612	\$33,819 \$7,993
					Insurance Reimbursement		\$2,641	\$5,784	\$5,410	\$5,681	\$5,965	\$6,263 \$34,729	\$6,576 \$36,465	\$6,905 \$38,288	\$40,203	\$42,213	\$44,32
					Leave at Termination		-\$37,850	\$20,000	\$30,000	\$31,500	\$33,075 \$21,970	\$23,068	\$24,221	\$25,432	\$26,704	\$28,039	\$29,44
					Worker's Compensation		\$18,763	\$20,690 \$237,096	\$19,927 \$255,127	\$20,923 \$267,507	\$280,495	\$294,119	\$308,413	\$323,409	\$339,141	\$355,646	\$372,96
					Other Fringe Benefits		\$205,642 \$0	\$0	\$28,000	\$28,868	\$29,763	\$30,686	\$31,637	\$32,618	\$33,629	\$34,671	\$35,746
					Collective Bargaining Contingency		\$1,829,564	\$1,993,127	\$2,097,363	\$2,201,050	\$2,309,885	\$2,424,124	\$2,544,036	\$2,669,903	\$2,802,023	\$2,940,705	\$3,086,278
							6272 075	\$422,015	\$451,873	\$465,881	\$480,323	\$495,213	\$510,565	\$526,393	\$542,711	\$559,535	\$576,886
					Chemicals		\$372,875 \$136,897	\$236,805	\$199,007	\$205,176	\$211,537	\$218,094	\$224,855	\$231,826	\$239,012	\$246,422	\$254,06
					Repairs Utilities		\$426,984	\$490,051	\$528,843	\$564,838	\$603,349	\$644,551	\$688,635	\$735,805	\$786,277	\$840,284	\$898,07
					Administrative Overhead		\$495,908	\$510,534	\$520,241	\$536,368	\$552,996	\$570,139	\$587,813	\$606,035	\$624,822	\$644,192	\$664,163
					Sludge/Grit Removal		\$106,998	\$200,000	\$214,160	\$220,799	\$227,644	\$234,701	\$241,976	\$249,478	\$257,211	\$265,185	\$273,400
					Prof Contracted Services		\$182,349	\$219,212	\$165,462	\$170,591	\$175,880	\$181,332	\$186,953	\$192,749	\$198,724	\$204,884	\$211,230
					Interest/Financing Fees		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
					Property Taxes		\$96,865	\$118,000	\$118,000	\$121,658	\$125,429	\$129,318	\$133,327	\$137,460	\$141,721		
					Depreciation		\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
					Equipment		\$49,030	\$126,000	\$79,750	\$82,447	\$85,234	\$88,116	\$91,096	\$94,176	\$97,361	\$100,653	\$104,05
					Stock Materials		\$122,449	\$122,400	\$123,900	\$127,741	\$131,701	\$135,784	\$139,993	\$144,333	\$148,807	\$153,420	\$158,17
					Other Operating		\$452,054	\$329,530	\$315,922	\$323,437	\$331,154	\$339,079	\$347,218	\$355,576	\$364,159	\$372,974	\$382,02
							\$2,442,408	\$2,774,547	\$2,717,158	\$2,818,937	\$2,925,247	\$3,036,327	\$3,152,431	\$3,273,829	\$3,400,805	\$3,533,663	\$3,672,72
					Administrative Costs (A)		\$ 1,798,398 \$	1,960,529 \$	2,035,205 \$			2,356,004 \$	2,473,804			\$ 2,863,738	
					Fixed Costs (F)	77.5	\$ 1,984,606 \$	2,161,938 \$	2,109,841 \$			2,315,428 \$				\$ 2,623,915	
					Variable Costs (V)	(20)	\$ 578,535 \$	747,817 \$	773,029 \$	815,007	\$ 859,549 \$	906,825 \$	957,014	\$ 1,010,308 \$	1,066,913	\$ 1,127,047	5 1,190,944

\$ 89,567 \$ 102,610 \$ 103,554 \$ 108,079 \$ 112,826 \$ 117,806 \$ 123,033 \$ 128,520 \$ 134,281 \$ 140,330 \$ 146,684

Schedule 2B - Sewer O&M Expenses

Δ		V				herman entre	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
^			ACCT. #		Administration Portsmouth	Escalation Factor	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
100%	0%	0%	011001	sal	Regular Salaries	Dave	ć 114.034	6 117.250					Maria Salarana Maria				
100%	0%	0%	011061	INSR	Insurance Reimbursement	Pers Pers				\$ 201,366		100				The state of the s	\$ 283,342
0%	100%	0%	011064	coll	Coll Barg Contingency		\$ 16,488			\$ 17,042			\$ 19,728	Section 1		\$ 22,837	\$ 23,979
0%	100%	-	011065	coll	Coll Barg Contingency	MCI	\$ -	ALC:		\$ 34,126				\$ 38,559	\$ 39,754	\$ 40,986	\$ 42,257
100%	0%		011003	sal	Part Time Salaries		7	100		\$ -		\$10	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	014041	ot	Overtime	Pers	\$ 4,038	(8)		\$ -	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	015001	slong	Longevity	Pers	\$ 21	*	PAT THE PATRICULAR PROPERTY AND ADDRESS OF THE PATRICULAR PARTY.	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	016001	leave	Leave At Termination	Pers	\$ 7,595			\$ 10,368			\$ 12,002	\$ 12,602	\$ 13,232	\$ 13,894	\$ 14,588
100%	0%	0%	021001	health		Pers	\$ (34,216)			\$ 31,500				* TOTAL	\$ 40,203	\$ 42,213	\$ 44,324
100%	0%	0%	021001		Insurance-Health Insurance-Dental	Pers	\$ 355,735			\$ 423,675			\$ 490,457	\$ 514,980	\$ 540,729	\$ 567,765	\$ 596,153
100%	0%		021101	dental		Pers	\$ 25,978			\$ 31,703	\$ 33,288	\$ 34,952	\$ 36,700	\$ 38,535	\$ 40,462	\$ 42,485	\$ 44,609
100%	0%		021501	bene	Insurance-Life	Pers	\$ 1,501			\$ 1,586	\$ 1,665	\$ 1,748	\$ 1,835	\$ 1,927	\$ 2,024	\$ 2,125	\$ 2,231
100%				bene	Insurance-Disability	Pers	\$ 6,432	200000000000000000000000000000000000000		\$ 7,902	\$ 8,297	\$ 8,712	\$ 9,148	\$ 9,605	\$ 10,086	\$ 10,590	\$ 11,119
	0%	0%	021801	bene	Ins Contractual Stipend	Pers	\$ -	70.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%	0%	022001	bene	Social Security	Pers	\$ 8,392	\$ 12,272	\$ 12,502	\$ 13,127	\$ 13,783	\$ 14,473	\$ 15,196	\$ 15,956	\$ 16,754		\$ 18,471
100%	0%	0%	022501	bene	Medicare	Pers	\$ 1,963	\$ 2,870	\$ 2,924	\$ 3,070	\$ 3,224	\$ 3,385	\$ 3,554	\$ 3,732	\$ 3,918		\$ 4,320
100%	0%	0%	023001	bene	Retirement	Pers	40 600,000	\$ 21,318	\$ 21,718	\$ 22,804	\$ 23,944	\$ 25,141	\$ 26,398	\$ 27,718			\$ 32,087
100%	0%	0%	026002	wc	Insurance-Workers Comp	Pers	\$ 15,409	\$ 17,665	\$ 15,954	\$ 16,752	\$ 17,589	\$ 18,469	\$ 19,392		13 18 18 18 18 18 18 18 18 18 18 18 18 18		\$ 23,571
0%	100%	0%	030101	con	Prof Services-Audit	MCI	\$ 4,000	\$ 6,659	6,659	\$ 6,865	\$ 7,078	4			3		\$ 8,501
0%	100%	0%	031002	con	Prof Services-Engineering	MCI	\$ -	\$ -	\$ -	\$ -	20 CARLOTTIC	State of the state	Q. Committee		STATE OF THE PARTY	- Areans,	\$ -
0%	100%	0%	032001	EPA	EPA	MCI	\$ 171,949	\$ 201,000	175,000	\$ 180,425	\$ 186,018	\$ 191,785	\$ 197,730	\$ 203,860		SE CONTRACTOR CONTRACTOR	\$ 223,412
0%	100%	0%	033001	con		MCI	\$ -	\$ -	ŝ -	S -			95			7	\$ -
0%	100%	0%	033002	admin	Administrative Overhead	MCI	\$ 481,670	\$ 510,534	520,241	\$ 536,368		\$	T		350		\$ 664,162
0%	100%	0%	033003	admin	Overhead Applied	MCI	\$ -	\$ -	S. S	S -							\$ 004,102
0%	100%	0%	034001	other	Lock Boxes	MCI	\$ 28,090	\$ 32,400	15,000	\$ 15,465	\$ 15,944	District Control of the Control of t	iii waxaanii aa 1	The same Plants			
0%	100%	0%	034103	ut	Telephone	CPI	\$ 953	\$ 1,200				\$ 1,285					
0%	100%	0%	034201	con	Outside Programming	MCI	\$ -	\$ 2,000	S Street Street	\$ -	*	5				4	(E) 75 (10 T)
0%	100%	0%	034206	other	Software-Annual Maint	MCI	\$ 28,902	\$ 36,450		2)			The second secon	The same services in		373	\$ -
0%	100%	0%	035002	con	Prof Serv- Substance Test	MCI		\$ -		\$ -				,	[전 : 10 min - 12 mi	7 10,20	\$ 46,534
0%	100%	0%	035004	con	Other	MCI	\$	\$ 750	No. of the last of	\$ 773	[/2] 1. (Same 3)	The section of the		38 (85			\$ -
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ 119,394	\$ 63,500		\$ 65,469	2						\$ 957
0%	100%	0%	043024	repair	Repairs-Vehicle	MCI	\$ -	\$ 2,775				-			31 5105		\$ 81,067
0%	100%	0%	043026	repair	Repairs-Computer Equip	MCI	Š -	\$ - !		\$ 2,001		\$ 3,041	September 1				\$ 3,543
0%	100%		043027	repair	Repairs-Office Equipment	MCI	Š -	\$		\$ -	13	\$ -					\$ -
0%	100%		043028	repair	Maintenance	MCI	2 comment	7	1	7	1970	Man and Property	Titalian in the second of the			*	\$ -
	100%		044001	other	Rental And Leases-Postage	MCI	\$ 6,739	* * * * * * * * * * * * * * * * * * * *		0.0	A STATE OF THE PARTY OF THE PAR	THE CONTRACTOR OF				\$ 14,054	\$ 14,490
0%	100%		044002	other	Rental Other Equipment	0.000	\$ -	- 1		\$ -		\$ -	6	Ob			\$ -
0%	100%	- 100	048002	other	Property Insurance		(i)	\$ - 5	3 7	\$ -		No. of the contract of the last of the las		7.0	\$ -	\$ -	\$ -
0%	100%		053001	other	Advertising		7	\$ 43,754 \$	- 1,-1-			\$ 38,224		\$ 40,631	\$ 41,891	\$ 43,189	\$ 44,528
0%	100%		054003	other	State Certification			\$ 5,400 \$		Section 1		\$ 3,288		\$ 3,495	\$ 3,603	\$ 3,715	\$ 3,830
	100%	NAME OF TAXABLE PARTY.	054050	other				\$ - 5				\$ -	T	\$ -	\$ -	\$ -	\$ -
	100%		055050	other	Training-Education			\$ 500 \$				\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%		056001	other	Printing			\$ 9,800 \$			\$ 5,758	\$ 5,892	\$ 6,028	\$ 6,168	\$ 6,311	\$ 6,458	\$ 6,608
0%	100%				Dues Professional Organiz			\$ 500 \$		\$ 516	\$ 531	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
	-		057101	other	Travel And Conference			\$ 100 \$	100	\$ 103	\$ 106	\$ 110	\$ 113	\$ 116	\$ 120	\$ 124	\$ 128
0%	100%		061001	other	First Aid			\$ - \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ - !	\$ -	\$ -
	100%		062001	other	Office Supplies			\$ 3,400 \$	-,	\$ 3,581	\$ 3,664	\$ 3,749	\$ 3,836	\$ 3,925	\$ 4,016	\$ 4,110	\$ 4,205
	100%		062005	other	Printing Supplies		\$ -	\$ - \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
7/10/2	100%		062011	other	Operating Supplies			\$ 30 \$	-	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -		Š -
	100%		062501	other	Postage			\$ 23,600 \$	23,600	\$ 24,148	\$ 24,708	\$ 25,281	\$ 25,867				\$ 28,353
0%			063501	ut	Gasoline	Energy	\$ 46,481	\$ 60,000 \$	55,000	\$ 58,894	\$ 63,064	\$ 67,529			1866 - BRYSSINE S		\$ 95,067
0%			063601	ut	Diesel Fuel	Energy	\$ -	\$ - \$	-	\$ -	\$ -	\$ - !		7.			\$ -
0%	100%		067001	other	Books & Periodicals	CPI	\$ -	\$ - 5	- 1	\$ -	\$ -	\$ - !					\$ -
- PA (30/5	100%		074000	cap	Machinery And Equipment	CCI	\$ -	\$ 5,300 \$	2,500	\$ 2,585	\$ 2,673				\$ 3,055		\$ 3,267
0%	100%	0%	081004	other	Abatements	MCI	\$ 10,920	\$ 14,000 \$				\$ 13,699		-,	5,055	-,	
	100%			other	Fema Reimbursement	MCI		\$ - 5			\$ -				\$ 15,015		\$ 15,958
0%	100%	0%	092101	other	Financing Fees On Debt		\$ 44,595	\$ 100,000 \$	16,240		FFC was William I	\$ 16,240			•		*
				Tot	al Administration Portsmouth			-	10,210	7 10,240	\$ 1,911,297				7 20,2 10	7 10,210	\$ 16,240
									-,,	,,		1,507,004	2,007,730	4 2,131,120	÷ 4,436,13/	\$ 2,328,958	\$ 2,423,769
			ACCT.#	7	Engineering Admin Portsmouth												
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ 219,083	\$ 244,032 \$	221,364	\$ 232,432	\$ 244,054	\$ 256.257 5	200.000	ć 202.522	ć 200		
100%	0%			ptsal	Part Time Salaries			\$ 8,776 \$	A CONTRACTOR OF THE PERSON OF		Style Street Charles and Street						\$ 327,055
100%	0%			ot	Overtime			\$ 0,776 \$	Contraction of	TO BROWN THE TAX	Sign concession in	Part Contract Contrac			10		\$ 43,450
100%	0%		022001	bene	Social Security			*			\$ - !			Maria de la companione	\$ - 5	S was liken	\$ -
100%	0%		022501	bene	Medicare			\$ 15,686 \$	15,548		200	\$ 17,999	20,000		\$ 20,836		\$ 22,971
	The Part of the	-						\$ 3,669 \$	74 3,636 5		\$ 4,009	\$ 4,209 \$	4,420	\$ 4,641	\$ 4,873 \$	\$ 5,116	\$ 5,372
100%	0%	0%	023001	bene				c 20 202									
				con	Retirement Prof Services-Engineering		\$ 18,993 Prepared \$ 14,030	Sy: Municipal and \$ 60,000 4 kg	Financial Service	es Group 43,818	\$ 26,285 S \$ 45,176 S				\$ 31,949 \$ \$ 51,044 \$		\$ 35,224 \$ 54,257

Schedule 2B - Sewer O&M Expenses

		11134				Escalation Factor	FY 2013		/ 2014	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
A	1000	V	021006	EPA	Brof Spice Great Ray	MCI MCI	\$ 223,2		50,000 :			\$ 53,148 \$				The state of the s		\$ 63,832
0%	100%		031006 033001	EPA	Prof Srvcs-Great Bay Prof Services-Temp	MCI	\$ 35,1		40,100			개발						\$ 19,150
0%	100%		033001	ut	Telephone	CPI	7/53 COMPANY	17 \$	700			\$ 733 \$			\$ 785	\$ 803	\$ 822	\$ 841
0%	100%		034104	ut	Cellular Phones	CPI	\$ 1,6		1,500	\$ 1,500	\$ 1,535	\$ 1,570 \$	1,607	\$ 1,644	\$ 1,682	\$ 1,721	\$ 1,761	\$ 1,802
0%	100%		039012	con	Cap Outlay-Contract-Bill	MCI	\$ -	\$	- 1	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	Maria de la companya della companya della companya della companya de la companya della companya	\$ -
0%	100%		039054	con	Prof/Services-Contract	MCI	\$ 8,4	54 \$	50,000	\$ 42,500	\$ 43,818	\$ 45,176 \$	46,576	\$ 48,020				\$ 54,257
0%	0%	100%	041308	sludge	Sludge Disposal	MCI	\$ 3,0	67 \$	2,500	\$ 2,500	\$ 2,578	\$ 2,657		\$ 2,825				\$ 3,192
0%	100%	0%	043028	repair	Maintenance	MCI	\$ -	\$	520		•	\$ - \$		\$ -	원취 임원/		T3	\$ -
0%	100%	0%	054003	other	State Certification	MCI	\$ -	\$	260	\$ HARRY 1		\$ 276 \$		\$ 294	0.50		-	\$ 332
0%	100%	0%	054050	other	Training-Education	MCI	10 TO	35 \$	1,350			\$ 797 \$		\$ 847				\$ 957
0%	100%	0%	055003	other	Updating Plats & Maps	MCI	\$ -		1,000		7 2,002	\$ 1,063 \$		\$ 1,130	하게 보통하였다.			\$ 1,277 \$ 894
0%	100%		056001	other	Dues Professional Organiz	MCI		60 \$	660		, , , , ,	\$ 744 \$	767	\$ 791				\$ 1,340
0%	100%		057101	other	Travel And Conference	MCI		26 \$	2,000	2,000	\$ 1,083	\$ 1,116 \$		\$ 1,186 \$ -	7.50			\$ 1,540
0%	100%		057102	other	Travel Reimbursement	MCI	\$ -	\$		To the state of	\$ 1,739	\$ 1,780	B services I	\$ 1,863	199			\$ 2,042
0%	100%		062001	other	Office Supplies	CPI	\$ 1,9				\$ 1,739 \$ -	\$ 1,780		\$ 1,003				\$ -
0%	100%		062003	other	Mapping Supplies	MCI	\$ -	\$	3,000		2	\$ 1,570		\$ 1,644	100	SS accorded to	20 mm	\$ 1,802
0%	100%		062005	other	Printing Supplies	CPI	\$ 2,8	com in	5,000			\$ 3,403		\$ 3,562				\$ 3,905
0%	100%		062007	other	Computer/Printer Supplies	CPI CPI	\$ 2,0	\$				\$ - 5		\$ -				\$ -
0%	100%		062010	other	Copying Supplies	CPI	Š -	- 2			ž	\$ -		Š -		250	\$ -	\$ -
0%	100%		062011 067001	other	Operating Supplies Books & Periodicals	CPI	Š -	S		\$ 125		\$ 131		\$ 137	\$ 140	\$ 143	\$ 147	\$ 150
0%	100%		074000		Machinery And Equipment	CCI	\$ 23,9		6,000	\$ 6,000		\$ 6,415	6,633	\$ 6,859	\$ 7,092	\$ 7,333	\$ 7,582	\$ 7,840
076	1007	0,0	074000		al Engineering Admin Portsmouth		\$ 570,7					\$ 505,612		\$ 550,146	\$ 573,931	\$ 598,792	\$ 624,779	\$ 651,944
		201	ACCT. #		Treatment Plant Portsmouth	Pers	\$ 366,3	53 \$	282,494	\$ 282,136	\$ 296,243	\$ 311,055	\$ 326,608	\$ 342,938	\$ 360,085	\$ 378,089	\$ 396,994	\$ 416,843
1009		0%	011001	sal	Regular Salaries	Pers	\$ 15,6							\$ 29,770		26		\$ 36,186
1009		0%	011045		Salaries - Sludge Removal On Call Monitoring	MCI	\$ 13,8					\$ 14,973		\$ 15,916				\$ 17,983
1009	1009	0%			Part Time Salaries	Pers	\$ 15,0	-				Spring Management 5	State of the state	\$ -	\$ -	\$ -	\$ -	\$ -
1009		0%	014041		Overtime	Pers	\$ 23,3				\$ 29,752	\$ 31,239	\$ 32,801	\$ 34,441	\$ 36,163	\$ 37,972	\$ 39,870	\$ 41,864
1009		0%	022001		Social Security	Pers	\$ 25,3					\$ 25,568	\$ 26,846	\$ 28,189	\$ 29,598	\$ 31,078	\$ 32,632	\$ 34,264
1009		0%	022501		Medicare	Pers	\$ 5,1				\$ 5,695	\$ 5,980	\$ 6,279	\$ 6,593	\$ 6,923	\$ 7,269	\$ 7,632	\$ 8,014
1009		0%			Retirement	Pers	\$ 37,3		37,636	\$ 40,285	\$ 42,299	\$ 44,414	\$ 46,635	\$ 48,967	\$ 51,415	\$ 53,986	\$ 56,685	\$ 59,519
0%	1009			ut	Pagers	CPI	\$	\$	540	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	1009				Telephone	CPI	\$ 5,7	01 \$	5,500	\$ 5,500	\$ 5,628	\$ 5,758	\$ 5,892	\$ 6,028	\$ 6,168	10000000		\$ 6,608
0%	1009		034104	ut	Cellular Phones	CPI	\$ 8,5	83 \$	6,500	\$ 8,250	\$ 8,441	\$ 8,637		\$ 9,043	\$ 9,252	1		\$ 9,911
0%	1009	6 0%	039001	con	Other	MCI	\$	\$	15,000	10		20		\$ 28,247	\$ 29,123	Section 1	\$ 30,956	\$ 31,916
0%	1009	6 0%	039051	other	Security/Alarms	CPI	\$	\$		Series and an arrangement		(E) (SOC)	*	\$ 548	\$ 561	3	(E)	\$ 601
0%	1009	6 0%	039054	con	Prof/Services-Contract	MCI	\$			200 more management	\$ -	500	*	\$ -	\$ -	\$ -	\$ -	\$ -
0%	0%	100%	6 041002	ut	Electricity	Energy	\$ 80,0		05,000	*				\$ 120,507	\$ 129,039	\$ 138,175	\$ 147,958 \$ -	\$ 158,433 \$ -
0%	0%	100%	6 041101	ut	Natural Gas	Energy	\$	\$		CONTRACTOR OF THE PARTY OF THE	EST CONTRACTOR CONTRACTOR	\$255 manufactures 2	The same of the sa	\$ -	\$ - \$ 16.131		1	\$ 19,805
0%	0%		6 041102		Heating Oil	Energy	\$ 14,4				160 DOMEST 7600	/		\$ 15,064 \$ 21,692	\$ 16,131 \$ 23,227		\$ 26,633	\$ 28,518
0%	0%		6 041103		Propane Gas	Energy	\$ 12,8							\$ 112,989	\$ 116,491		\$ 123,826	\$ 127,664
0%					Water /Sewer Fees	MCI	\$ 68,6 \$ 218,9				\$ 226,820			\$ 248,575	\$ 256,281			\$ 280,861
0%	0%		6 041308		Sludge Disposal	MCI MCI	\$ 218,9			\$ 19,000	\$ 19,589			\$ 21,468	\$ 22,133			\$ 24,256
0%					Grit And Grease Removal	MCI	\$ 10,0	· \$			\$ 3,093			\$ 3,390	\$ 3,495			\$ 3,830
0%	1009				Repairs-Structural Repairs-Electrical	MCI	Š	- 1		A STATE OF THE PROPERTY OF THE	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
0%				- months	Repairs-Plumbing	MCI	8 and	35 \$		\$ 5,000	2.5		\$ 5,480	\$ 5,649	\$ 5,825	\$ 6,005	\$ 6,191	\$ 6,383
0%					Repairs-Equipment	MCI	\$ 56,7							\$ 84,741	\$ 87,368	\$ 90,077	\$ 92,869	\$ 95,748
0%					Repairs-Fire Alarm Sys	MCI	S	. \$		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%					Repairs-Vehicle	MCI	\$ 11,3	371 \$	17,000	\$ 15,000	\$ 15,465	\$ 15,944	\$ 16,439	\$ 16,948	\$ 17,474	\$ 18,015	\$ 18,574	\$ 19,150
0%					Repairs-Bldings & Grounds	MCI	\$ 12,4	67 \$	10,000	\$ 10,000	\$ 10,310	\$ 10,630	\$ 10,959	\$ 11,299	\$ 11,649	\$ 12,010	\$ 12,383	\$ 12,766
0%					Repairs-Computer Equip	MCI	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%					Repairs-Office Equipment	MCI	\$:	227 \$	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%					Maintenance	MCI	\$ 13,8	352 \$	16,000		\$ 16,496	\$ 17,007	\$ 17,535	\$ 18,078			\$ 19,812	\$ 20,426
0%					Scada Equipment	CCI	\$ 22,6	581 \$		\$ 12,500	\$ 12,925			\$ 14,289	그래면 하게 되었다니다.		\$ 15,796	\$ 16,333
0%			043032		Generator Maintenance	MCI		143 \$					\$ 2,192			\$ 2,402		
0%	1009	6 0%	044002	other	Rental Other Equipment	CCI	870	- \$		\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
0%	100	6 0%	053001	other	Advertising	MCI	1970	- \$		\$ -	\$ -	3070 Santana 2		\$ -	\$ -	\$ -	\$ -	\$ -
0%	100	6 0%	054003	other	State Certification	MCI		100 \$			\$ 1,031		200	\$ 1,130				
0%	100	6 0%	054050	other	Training-Education	MCI		389 \$			\$ 4,640			\$ 5,084			\$ 5,572 \$ 619	Name Colombia
0%	100				Dues Professional Organiz	MCI		158 \$			\$ 516			\$ 565			\$ -	\$ -
0%					Operational Permits	MCI	\$	- 5	2 0015	0 74	¢ 1547	\$ -		\$ - \$ 1,695		MT.		
0%				other	Travel And Conference	MCI	\$ Pre	pared By:	Municipal a	ng Financial Serv	\$ - ices Group,547 \$ 1,804	\$ 1,594 \$ 1,860						
0%	100	% 0%	057102	other	Travel Reimbursement	MCI	\$ 1,	7	2014	Model 1,730	7 1,004	7 1,000	- 1,510		-,000			

Schedule 2B - Sewer O&M Expenses

		20			LAPENSES		FY 2013	100	FY 2014	EV 2015	EL AGOS			Service Service	S-MANGROWN IN			
A	F	٧	T.			Escalation Factor	Actual		Budget	FY 2015 Projected	FY 2016 Projected	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
0%	100%	0%	061001	other	First Aid	MCI		244 \$		\$ 500	The second secon	Projected	Projected	Projected	Projected	Projected	Projected	Projected
0%	100%	0%	062001	other	Office Supplies	CPI		791 \$		\$ 2,000	\$ 516 \$ 2,046	\$ 531 \$ 2,094			8	141 UNRESH :	\$ 619	\$ 638
0%	100%	0%	062011	other	Operating Supplies	CPI	10	849 \$		\$ 12,000	\$ 12,278	\$ 12,563	A 100 TO				\$ 2,348	\$ 2,403
0%	100%	0%	063800	chem	Materials-Chemicals	MCI	\$ 685,	37		\$ 859,317	\$ 885,956	7,	,				\$ 14,090	\$ 14,417
0%	100%	0%	066001	other	Vehicle Repairs	MCI	\$	- \$		A CONTRACTOR OF THE PARTY OF TH	\$ 665,936	\$ 913,420		7 3,0,330			THE PROPERTY OF THE PARTY OF TH	\$ 1,097,041
0%	100%	0%	067001	other	Books & Periodicals	CPI	Š	- 5		\$ -	\$	\$ -	§	2	A .		\$ -	\$ -
0%	100%	0%	068001	other	Clothing Allowance	CPI	s	- \$	20		\$ -	\$ -		5		130	\$ -	\$ -
0%	100%	0%	068002	other	Clothing	CPI	- 1	532 \$			\$ 5,628	\$ 5,758			50	35	\$ -	\$ -
0%	100%	0%	068003	other	Protective Clothing	MCI		165 S	100000000000000000000000000000000000000	\$ 2,000	\$ 2,062		y 5,032	\$ (255TXTC)	THE STREET	-,	\$ 6,458	\$ 6,608
0%	100%	0%	068030	other	Tools	CCI		803 \$, , , , , , , ,			,		2,550		\$ 2,477	\$ 2,553
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	10	057 \$			\$ 41,360	- 50 - 50 - 50 - 50 - 50 - 50 - 50 - 50	4 0,000	- 0,000	.,			\$ 7,840
			PYST	To	tal Treatment Plant Portsmouth							\$ 2,142,027	\$ 44,220		\$ 47,278	\$ 48,886	\$ 50,548	\$ 52,267
									_,	, 1,555,605	2,004,547	y 2,142,027	7 2,222,201	\$ 2,303,731	\$ 2,392,769	\$ 2,483,352	\$ 2,5/1,/08	\$ 2,676,012
			ACCT. #		Treatment Plant Pease													
100%			011001	sal	Regular Salaries	Pers	\$ 48,	580 \$	69,792	69,704	\$ 73,189	\$ 76,849	\$ 80,691	\$ 84,726	\$ 88,962	\$ 93,410	\$ 98,081	\$ 102,985
100%	0%		011045	sal	Salaries - Sludge Removal	Pers	\$ 3,	109 \$	16,349	16,328	\$ 17,144	\$ 18,002	\$ 18,902	37			\$ 22,975	
0%	100%		011060	sal	On Call Monitoring	MCI	\$	- \$	283	283	\$ 292	\$ 301			Contract of the contract of th	37		\$ 361
100%	0%		012001	ptsal	Part Time Salaries	Pers	\$	- \$		\$ -	\$ -							\$ -
100%	0%		014041	ot	Overtime	Pers	\$ 9,	\$ 88	14,427	14,427	\$ 15,148	\$ 15,906						\$ 21,315
0%	100%	0%	018031	bene	Certification Stipend	MCI	\$	- \$	- :	5 -	\$ -				CONTRACTOR OF THE PROPERTY OF	A CONTRACTOR	+ 20,000	\$ 21,313
100%	0%		022001	bene	Social Security	Pers	\$ 3,	574 \$	6,253	6,246	\$ 6,558					**		\$ 9.228
100%	0%		022501	bene	Medicare	Pers		336 \$	1,462	1,461	\$ 1,534	\$ 1,611						\$ 2,159
100%	0%		023001	bene	Retirement	Pers	\$ 5,	168 \$	10,862	10,850	\$ 11,393	\$ 11,962			-,			\$ 16,030
0%	100%		031002	con	Prof Services-Engineering	MCI	\$ 26,	950 \$	15,000	7,500	\$ 7,733							\$ 9,575
0%	100%		034101	ut	Pagers	CPI	\$	- \$	- 5		\$ -	\$ -		1987		SEE CONTRACTOR S		\$ -
0%	100%		034103	ut	Telephone	CPI	\$ 3,:	108 \$	3,200	3,200	\$ 3,274	\$ 3,350	\$ 3,428					\$ 3,844
0%	100%		039001	con	Professional Services	MCI	\$	- \$	- 5	-	\$ -	\$ -	\$ -					\$ -
0%	100%		039051	other	Security/Alarms	CPI	\$	- \$	- 5		\$ -	\$ -	\$ -	\$ -			200	\$ -
0%	100%		039054	con	Prof/Services-Contract	MCI	\$	\$	- 5	-	\$ -	\$ -	\$ -	\$ -	\$ -		100	\$ -
0%	0%		041002	ut	Electricity	Energy	\$ 116,5	24 \$	165,500	177,217	\$ 189,764	\$ 203,199	\$ 217,586					\$ 306,318
0%	0%		041101	ut	Natural Gas	Energy	\$	- \$	18,000	19,274	\$ 20,639	\$ 22,100		유명 - 사용기를 개념하면 하였다 1				\$ 33,315
0%	0%		041102	ut	Heating Oil	Energy	\$	\$	- \$		\$ -							\$ -
0%			041103	ut	Propane Gas	Energy	\$ 15,4	76 \$	- \$	-	\$ -	\$ -	\$ -					\$ -
0%	100%		041205	ut	Water /Sewer Fees	MCI	\$ 8,4	54 \$	20,000 \$	11,000	\$ 11,341	\$ 11,693	\$ 12,055			SEC SAMPLE SECTION		\$ 14,043
0%	100%		041301	ut	Rubbish Removal	MCI	\$ 1,7	55 \$	1,000 \$	1,000	\$ 1,031							\$ 1,277
0%			041308	sludge	Sludge Disposal	MCI	\$ 80,8	48 \$	70,000 \$	85,000	\$ 87,635	\$ 90,352						\$ 108,515
0%	100%		043002	repair	Repairs-Electrical	MCI	\$ 1	36 \$	500 \$	500	\$ 516				\$ 582			\$ 638
0%	100%		043018	repair	Repairs-Equipment	MCI	\$ 64,7	57 \$	75,000 \$	75,000	\$ 77,325				\$ 87.368			\$ 95,748
0%	100%		043024	repair	Repairs-Vehicle	MCI	\$ 5	36 \$	- \$	-	\$ -	\$ -	\$ -	\$ -		\$20 ESTABLISHED		\$ -
0%	100%		043025	repair	Repairs-Bldings & Grounds	MCI	\$ 9,4	86 \$	20,000 \$	20,000	\$ 20,620	\$ 21,259	\$ 21,918		\$ 23,298		Š	\$ 25,533
0%	100%		043026	repair	Repairs-Computer Equip	MCI	\$	\$	- \$	151	\$ -	\$ -	\$ -		S -			\$ -
0%	100%		043027	repair	Repairs-Office Equipment		\$	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -		5	s -
0%	100%		043028	repair	Maintenance	MCI	\$ 13,7	91 \$	20,000 \$	20,000	\$ 20,620	\$ 21,259	\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020		\$ 25,533
0%	100%		043031	other	Scada Equipment	CCI	\$ 20,0	21 \$	20,000 \$	12,500	\$ 12,925	\$ 13,364	\$ 13,819	\$ 14,289	\$ 14,774			\$ 16,333
0%	100%		043032	other	Generator Maintenance	MCI	\$ 5	05 \$	1,000 \$	1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165			\$ 1,277
0%	100%		044002	other	Rental Other Equipment	CCI	\$.	\$	- \$		\$ -	\$ -	\$ -	7	\$ -			\$ -
0%	100%			other	Property Insurance		\$	\$	- \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
0%	100%		053001	other	Advertising		\$	\$	- \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	112	Š -
0%	100%		054003	other	State Certification		\$ -	\$	- \$		\$ -	\$ -	\$ -	\$ -	\$ - :	\$ - :		Š -
0%	100%			other	Training-Education		Š	60 \$	500 \$	500	\$ 516	\$ 531	5 548	\$ 565	\$ 582	i common i		\$ 638
0%	100%		055050	other	Printing		\$ -	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
0%	100%			other	Dues Professional Organiz		\$ -	\$	200 \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	Š -
0%	100%	Bridge	056007	other	Operational Permits		\$ -	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
0%	100%		057102	other	Travel Reimbursement	MCI	\$ -	\$	- \$	-	\$ -	\$ -	5 - :	\$ -	s - s	\$ -		Š -
0%	100%		Contract.	other	First Aid		\$ 1	70 \$	350 \$	350	\$ 361	\$ 372	384	\$ 395	\$ 408	\$ 420 5	No. of the second	\$ 447
0%	100%			other	Office Supplies	CPI	\$ 9	68 \$	1,200 \$	1,200	\$ 1,228	\$ 1,256			\$ 1,346	, ,,,,,		\$ 1,442
0%	100%			other	Printing Supplies	CPI	\$	\$	- \$	-		\$ -	A DOMESTICAL STATE OF					\$ 1,442
0%	100%			other	Operating Supplies	CPI	\$ 1,5	46 \$	6,000 \$	3,500	\$ 3,581	\$ 3,664			A STATE OF THE STA	i waxaanaa Ai	i residence il	\$ 4,205
0%			Control of the second	ut	Gasoline	Energy	\$ -	\$	- \$			\$ -					() \(\(\text{METTER}\)	\$ 4,203
0%				ut	Diesel Fuel	Energy	\$ 7	21 \$	600 \$	600	\$ 642	\$ 688	737			7		\$ 1,037
0%	100%			chem	Materials-Chemicals		\$ 112,9	81 \$	103,391 \$	110,711		\$ 117,681		125.091		, ,,,,		\$ 141,338
	100%			other	Books & Periodicals	CPI	\$ -	\$	- \$	100000000000000000000000000000000000000		\$ -						\$ 141,538
0%	100%			other	Clothing Allowance	CPI	\$ -	\$	- \$		\$ -	\$ -			10 10	9 2 3		\$ - \$ -
0%	100%			other	Clothing	CPI	\$ 8	14 \$	1,000 \$	74 1,000	\$ 1,023	0 - 1				9 97	S 3	\$ 1,201
100	100%			other	Protective Clothing		\$ Pren	ared S.										\$ 1,201
0%	100%	007	068030	other	Tools	CCI	\$ 1,5	94 \$: Municipal and	2,000	\$ 2,068	\$ 2,138 5						\$ 2.613

Schedule 2B - Sewer O&M Expenses

A F	V				Escalation Factor	FY 2013 Actual	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projecte
% 100%	0%	073000	cap	Other Improvements	MCI	\$ 31,500	\$ 25,000	\$ 25,000	\$ 25,775	\$ 26,574	\$ 27,398	\$ 28,247	\$ 29,123	\$ 30,026	\$ 30,956	\$ 31,9
% 100%	0%	074000	cap	Machinery And Equipment	CCI	\$ 23,419	\$ 25,000	\$ 25,000	\$ 25,850	\$ 26,729	\$ 27,638	\$ 28,577	\$ 29,549	\$ 30,554	\$ 31,592	\$ 32,6
			-V (v)	Total Treatment Plant Pease		\$ 607,375	\$ 714,869	\$ 723,351	\$ 755,929	\$ 790,189	\$ 826,226	\$ 864,144	\$ 904,054	\$ 946,071	990,320	\$ 1,036,9
		ACCT. #	-4.7	LABORATORY PORTSMOUTH												
0% 0%	0%	011001	sal	Regular Salaries	Pers				\$ 61,004	W. Contract				\$ 77,858		\$ 85,8
0% 0%	0%	014041	ot	Overtime		\$ 7,636	* G***********************************	ř (1000)	\$ 9,162	\$ 9,620				\$ 11,694		\$ 12,8
0% 0%	0%	022001	bene	Social Security		\$ 3,364			\$ 4,350		10	-		\$ 5,552	700	\$ 6,1
0% 0%	0%	022501	bene	Medicare		\$ 787		(2) (2) (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	\$ 1,017				T. 204(1) 10.00	\$ 1,299	57	\$ 1,4
0% 0%	0%	023001	bene	Retirement		\$ 5,042		31	\$ 7,557					\$ 9,645 \$ 24,020		\$ 10,6
100%			con	Prof/Services-Lab Tests		\$ 10,318	8 8	6	\$ 20,620							\$ 25,5
100%			con	Prof/Services-Contract		\$ -	3	The second factors	\$ -		The second second	Section of the sectio	5	\$ 4,204	512 1	\$ 4,
% 100%		043001	repair	Repairs-Structural		\$ -	\$ 3,500		\$ 3,609	5		2		\$ 4,204 \$ 2,402		\$ 4,
% 100%		043018	repair	Repairs-Equipment		\$ 1,181			\$ 2,062		2)	E. C.		\$ 1,802	in	\$ 1
% 100%			repair	Maintenance	110.70	\$ 860	7.		\$ 1,547 \$ 52	\$ 1,594 \$ 53	(S) (C) (S) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C		\$ 1,747 \$ 58			\$ 1,
% 100%		054050	other	Training-Education		\$ -	A 500	70	\$ 52	\$ 55	\$ -		\$ -	•		Š
% 100%		056001	other	Dues Professional Organiz		\$ -	5	5		\$ -	\$ -	\$ - \$ -	\$ - \$ -	170 E	70	Ś
% 100% % 100%			other	Operational Permits	MCI MCI	÷ -		\$ -	\$ -	\$ -	\$ -	\$ - \$	\$ -			\$
100/			other	Travel Reimbursement		> - \$ -	7		\$ 614	\$ 628	*	T	The second			\$
% 100% % 100%			other	Office Supplies	CPI CPI	9,929	Y	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 11,255	\$ 11,516	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$1			The second secon	\$ 13
6 100% 6 100%		062011	other	Operating Supplies Books & Periodicals		\$ 3,323		\$ 11,000	\$ 11,233	\$ 11,510	\$ -	S -	\$ -		20	\$
% 100% % 100%		068001	other	Clothing Allowance		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55/22	60	\$
% 100% % 100%			other	Clothing		\$ -	*	7	\$ -	\$ -	Š -	\$ -	\$ -	*		5
% 100%			cap	Machinery And Equipment		\$ 16,117	1		\$ 7,238	\$ 7,484		2	\$ 8,274		7	\$ 9
% 100% 1% 100%		075000	cap	Furniture And Fixtures	CPI	\$ 1,791			\$ 2,558				\$ 2,804			\$ 3
76 10076	U/e	673000		al LABORATORY PORTSMOUTH	10000	\$ 106,643							\$ 156,595			
		ACCT. #		LABORATORY PEASE												
0% 0%	0%	THE RESIDENCE OF THE PERSON NAMED IN	sal	Regular Salaries	Pers	\$ 50,418	\$ 52,326	\$ 52,260	\$ 54,873	\$ 57,617	\$ 60,497	\$ 63,522	\$ 66,698	\$ 70,033	\$ 73,535	\$ 77
0% 0%	0%		ot	Overtime	Pers	\$ 6,822	\$ 8,726	\$ 8,726	\$ 9,162	\$ 9,620	\$ 10,101	\$ 10,607	\$ 11,137	\$ 11,694	\$ 12,278	\$ 12
0% 0%	0%	022001	bene	Social Security	Pers	\$ 3,525	\$ 3,785	\$ 3,781	\$ 3,970	\$ 4,169	\$ 4,377	\$ 4,596	\$ 4,826	\$ 5,067	\$ 5,320	\$ 5
0% 0%	0%		bene	Medicare		\$ 824	\$ 885	\$ 884	\$ 928	\$ 975	\$ 1,023	\$ 1,075	\$ 1,128	\$ 1,185	\$ 1,244	\$ 1
0% 0%	0%		bene	Retirement		\$ 5,059	\$ 6,575	\$ 6,568	\$ 6,896	\$ 7,241	\$ 7,603	\$ 7,983	\$ 8,383	\$ 8,802	\$ 9,242	\$ 9
% 100%	0%		con	Prof/Services-Lab Tests	MCI	\$ 21,606	\$ 20,000	\$ 20,000	\$ 20,620	\$ 21,259	\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020	\$ 24,765	\$ 25
% 100%	0%	043018	repair	Repairs-Equipment	MCI	\$ 507	\$ 2,000	\$ 2,000	\$ 2,062	\$ 2,126	\$ 2,192	\$ 2,260	\$ 2,330	\$ 2,402	\$ 2,477	\$
% 100%	0%	043028	repair	Maintenance	MCI	\$ 1,986	\$ 1,000	\$ 1,000	\$ 1,031	\$ 1,063	\$ 1,096	\$ 1,130	\$ 1,165	\$ 1,201	\$ 1,238	\$ 1
% 100%	0%	062011	other	Operating Supplies	CPI	\$ 19,450	\$ 25,000	\$ 22,500	\$ 23,022	\$ 23,556	\$ 24,103	\$ 24,662	\$ 25,234	\$ 25,819	\$ 26,418	\$ 27
% 100%	0%	074000	сар	Machinery And Equipment	CCI	\$ 8,423	\$ 5,000	\$ 5,000	\$ 5,170	\$ 5,346	\$ 5,528	\$ 5,715	\$ 5,910	\$ 6,111	\$ 6,318	\$ 6
			manima a	Total LABORATORY PEASE		\$ 118,619	\$ 125,297	\$ 122,719	\$ 127,735	\$ 132,971	\$ 138,439	\$ 144,147	\$ 150,109	\$ 156,334	\$ 162,836	\$ 169
		ACCT. #		Liftstations - Portsmouth												
0% 0%	0%	011001	sal	Regular Salaries	Pers	\$ 47,898			\$ 66,162		\$ 72,943	\$ 76,590	\$ 80,420		A STATE OF THE STA	\$ 93
6 100%	0%	011056	sal	Capital Outlay-Labor	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	39	8	\$
% 0%	0%	012001	ptsal	Part Time Salaries	Pers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7		\$
% 0%	0%	014041	ot	Overtime	Pers	\$ 5,409			\$ 16,880	\$ 17,724	\$ 18,610	\$ 19,540	\$ 20,518	7 77 77 77	1	\$ 2
1% 0%	0%	022001	bene	Social Security	Pers	\$ 3,092	\$ 4,908	\$ 6,143	\$ 6,450	1 개발전		\$ 7,467	\$ 7,840	7	T. 151651000	\$
% 0%	0%	022501	bene	Medicare	NATURE OF THE PARTY OF THE PART	\$ 726			\$ 1,509		\$ 1,664	\$ 1,747	\$ 1,834			\$
% 0%	0%	023001	bene	Retirement	Pers	\$ 4,709	Age of the second secon		\$ 11,206				\$ 13,620	T 1777 1777		\$ 1
100%	0%	031003	con	Prof Services-Scada	MCI	\$ 4,408	\$ 20,000	\$ 20,000	\$ 20,620		BUILD NO. OF STREET		\$ 23,298			\$ 2
6 100%	0%	034103	ut	Telephone		\$ 540		\$ 600	\$ 614		\$ 643	\$ 658	\$ 673			\$
6 100%	0%	039051	other	Security/Alarms		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		*	\$
6 0%	100%	6 041002	ut	Electricity	Energy	\$ 79,064	\$ 96,300	\$ 103,118	\$ 110,419		\$ 126,608	\$ 135,571	\$ 145,170			\$ 17
6 0%	100%	6 041101	ut	Natural Gas	Energy	\$ 4,605	\$ 5,350	\$ 5,729	\$ 6,135	\$ 6,569	\$ 7,034	\$ 7,532	\$ 8,065	,		\$
0%	100%	6 041102	ut	Heating Oil		\$ 49			\$ 115		\$ 131	\$ 141	\$ 151	10 mm		\$
0%	1009	6 041103	ut	Propane Gas	Contraction Section	\$ 3,808			\$ 5,733		\$ 6,574	\$ 7,039	\$ 7,537			\$
100%	0%	041205	ut	Water /Sewer Fees		\$ 4,894			\$ 6,702		\$ 7,123	\$ 7,344	\$ 7,572			\$
100%	0%	041309	sludge	Grit And Grease Removal		\$ -	Sept. Sales and Control of the Contr	The state of the s	\$ 1,289		\$ 1,370		\$ 1,456		70000	\$
100%	0%	043001	repair	Repairs-Structural	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$
100%	0%	043002	repair	Repairs-Electrical	MCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$
100%	0%	043018	repair	Repairs-Equipment	MCI	\$ 48,338	\$ 50,000	\$ 50,000	\$ 51,550	\$ 53,148	\$ 54,796	\$ 56,494	\$ 58,246		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 6
100%	0%	043025	repair	Repairs-Bldings & Grounds	MCI	\$ 25,080	\$ 25,000	\$ 25,000	\$ 25,775	\$ 26,574	\$ 27,398	\$ 28,247	\$ 29,123	100	100	\$ 3
0 1007	460	043028	repair	Maintenance	MCI	\$ 1,614	\$ 6,000	\$ 6,000	\$ 6,186	\$ 6,378	\$ 6,575	\$ 6,779	\$ 6,989		7 77 77 77	\$
	0%						100	(4)		*	\$ -	\$ -	\$ -	\$ -	\$ -	Ś
		043031	other	Scada Equipment	CCI	\$ -	\$ - 17.	\$74	\$ -	\$ -		*				
% 100%	6 0%	043031	other other	Scada Equipment Generator Maintenance			\$ - 17 c d \$y: Municipal ar	of 74 18,000			\$ 19,726	\$ 20,338	\$ 20,968	\$ 21,618	\$ 22,289	\$ 2:

Schedule 2B - Sewer O&M Expenses

A		V.				Programme and the	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
0%	100%	0%	056007	other	Operational Permits	Escalation Factor MCI	Actual -	Budget	Projected	Projected \$	Projected \$	Projected	Projected	Projected	Projected	Projected	Projected
0%	100%	0%	062011	other	Operating Supplies	CPI		\$ 5,000			5	Č		\$ - \$ 5,608	The second	\$ - \$ 5,871	\$ 6,007
0%	0%		063601	ut	Diesel Fuel	Energy		\$ - :		\$ -		5		\$ -	20 65	\$ 5,071	\$ 0,007
0%	100%		063800	chem	Materials-Chemicals	MCI	A CONTRACTOR OF THE PARTY OF TH	\$ - :	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	074000	cap	Machinery And Equipment Total Liftstations - Portsmouth	CCI	\$ 34,365				7 00/100		\$ 57,155	7 33,030		\$ 63,185	\$ 65,333
			-0.5	1	rotal Littstations - Portsmouth		\$ 281,196	\$ 385,599	393,997	\$ 412,716	\$ 432,434	\$ 453,210	\$ 475,105	\$ 498,186	\$ 522,523	\$ 548,191	\$ 575,270
			ACCT. #		Liftstation - Mechanic Street												
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ -					\$ 10,421	\$ 10,942	\$ 11,489	\$ 12,064	\$ 12,667	\$ 13,300
100%	0%	0%	014041	ot	Overtime Social Security	Pers	X 5000	\$ 1,661		7	D 0500000000000000000000000000000000000	75	\$ 2,019	-/		\$ 2,337	\$ 2,454
100%	2000	0%	022001	bene bene	Social Security Medicare	Pers Pers	\$ 11 \$ 3			At a second	10 (Carried			200	35 B B B B B B B B B B B B B B B B B B B	\$ 930	\$ 977
100%		0%	023001	bene	Retirement	Pers	- No.	\$ 155 \$ \$ 1,150 \$		0		5	\$ 188 : \$ 1,395 :		10		\$ 229
0%	100%	0%	039051	other	Security/Alarms	CPI	\$ -		-,-,-	7 7777	7.77	The statement of	7 2,000	**	523	\$ 1,615 \$ -	\$ 1,696
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$ -	15,000	15,000	\$ 15,465		7	\$ 16,948		35	\$ 18,574	\$ 19,150
0%	0%		041002	ut	Electricity	Energy	\$ 112,005	133,750	143,220	\$ 153,360	\$ 164,218	\$ 175,844	\$ 188,294			\$ 231,186	\$ 247,554
0%	0%		041101	ut	Natural Gas	Energy	\$ 1,158	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	9,102	\$ 9,746	\$ 10,436	\$ 11,175	\$ 11,967	\$ 12,814	\$ 13,721	\$ 14,692	\$ 15,733
0%	0% 100%		041102	ut	Heating Oil	Energy	\$ -	\$ - \$		T		\$ -	\$ - !	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041205	ut repair	Water /Sewer Fees	MCI	\$ -	- 5		7	T 6		\$ - !			\$ -	\$ -
0%	100%	0%	043001	repair	Repairs-Structural Repairs-Electrical	MCI MCI	\$ - \$ -		21 1	7	\$ -		\$ - !	<u></u>	10	\$ -	\$ -
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	\$ 50,791		A	V market and it	The management of	N management (\$ - ! \$ 28.247 !		Visit and a second second of	\$ -	\$ -
0%	100%	0%	043025	repair	Repairs-Bldings & Grounds	MCI	\$ 71	20,000								이렇는 그리었어야 되었었다.	\$ 31,916 \$ 15.320
0%	100%	0%	043028	repair	Maintenance	MCI	\$ 666				St. 11250000 1		\$ 5,649			1 1,000	\$ 15,320 \$ 6,383
0%	100%	0%	043031	other	Scada Equipment	CCI	\$ - :	2,500 \$				\$ 2,764	\$ 2,858				\$ 3,267
0%	100%	0%	043032	other	Generator Maintenance	MCI	\$ 3,048	50,000	7,500	\$ 7,733	\$ 7,972		\$ 8,474				\$ 9,575
0%	100%	0%	056007	other	Operational Permits	MCI	\$ - :	9 7		*	\$ -	\$ -	\$ - !		\$ -		\$
0%	100%	0%	062011	other	Operating Supplies	CPI	\$ 31 :				-		\$ 2,740	\$ 2,804	\$ 2,869	\$ 2,935	\$ 3,003
0% 0%	0% 100%		063601 063800	ut chem	Diesel Fuel	Energy	\$ 1,515				\$ 2,293		\$ 2,629				\$ 3,457
0%	100%		073000	cap	Materials-Chemicals Other Improvements	MCI MCI	\$ - ! \$ - !					50	\$ - :	72		The second second second	\$ -
	100%			cap	Machinery And Equipment	CCI	\$ -	7,500	20,000	7 10,510	\$ 10,630 \$ 8,019		\$ 11,299 5 \$ 8,573 5		50		\$ 12,766 \$ 9.800
			Marketo.		al Liftstations - Mechanic Street		\$ 169,507					-,	\$ 316,586				\$ 9,800 \$ 396,580
														11 (62)(62)	*/		- 200,000
100%	0%	0%	ACCT. # 011001	sal	Liftstation - Deer Street Regular Salaries	Pers	\$ - 5	9,013	9,002	\$ 9,452	\$ 9.925	^ 40.434			4 10000	ar contractor	ALC: CHARGOS
100%	0%		014041	ot	Overtime		\$ 95				\$ 9,925	20,122	\$ 10,942 \$ \$ 1,061 \$		\$ 12,064	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	\$ 13,300
100%	0%	0%	022001	bene	Social Security	Pers	\$ 6 5				\$ 675		\$ 744 9		\$ 1,170 \$ 820		\$ 1,290 \$ 904
100%	0%	0%	022501	bene	Medicare	Pers	\$ 1 5	143 \$			\$ 158		\$ 174				\$ 211
100%	0%		023001	bene	Retirement	Pers	\$ 8 5	1,065 \$	1,063	\$ 1,116	\$ 1,172	\$ 1,231	\$ 1,292				\$ 1,571
0%	100%			ut	Telephone	CPI	\$ - 5	- \$	-	\$ -	\$ -	\$ -	\$ - 5	\$ -	\$ -	\$ -	\$ -
0%	100%			other	Security/Alarms	CPI	\$ - 5			<u> </u>	574		\$ - 5	\$ -	\$ -	\$ -	\$ -
0%	100%		039054 039056	con	Prof/Services-Contract Cso Monitoring	MCI MCI	\$ - 5	300 4		50			\$ - \$	\$ -	\$ - :	\$ -	\$ -
0%	0%		041002	ut	Electricity	Energy	\$ 54,236 S				\$ - : \$ 73,668		\$ - 5			\$ -	\$ -
0%	0%			ut	Natural Gas	Energy	\$ 34,236				\$ 73,668 S		\$ 84,468 S	-10000000000000000000000000000000000000	Children Company of the Company of t	\$ 103,709	\$ 111,052
0%	0%			ut	Heating Oil		\$ - 3				\$ -		\$ - 5	8		\$ - \$ -	\$ -
0%	100%	0%	041205	ut	Water /Sewer Fees	MCI	\$ - 5	· - \$		- Table 1	s -	5	\$ - 9			\$.	\$ -
0%	100%	0%	043001	repair	Repairs-Structural	MCI	\$ - 5	- \$		\$ -	\$ - :	10	\$ - 5		\$ -		\$
0%	100%	0%	043002	repair	Repairs-Electrical	MCI	\$ - \$	2		The second of the second	\$ - :	ŝ -	\$ - 5	-	\$ -	\$ -	\$ -
0%	100%		043018	repair	Repairs-Equipment	MCI	\$ 16,455			77.00	\$ 15,944		\$ 16,948 \$		\$ 18,015	\$ 18,574	\$ 19,150
0% 0%	100%		043025	repair	Repairs-Bldings & Grounds	MCI	\$ 106 \$	7.5	-,		\$ 2,126		\$ 2,260 \$	-,	\$ 2,402		\$ 2,553
0%	100%		043028	other	Maintenance Scada Equipment	MCI CCI	\$ 318 \$ \$ 481 \$	111111111	7,000	N 1755377 :	\$ 5,315		\$ 5,649 \$				\$ 6,383
0%	100%	2000	043032	other	Generator Maintenance		\$ 1,196 5	-,	2,500	2,505	\$ 2,673			7.325 (15)	\$ 3,055	M. F. 1128.000.00	\$ 3,267
0%	100%		044002	other	Rental Other Equipment	CCI	\$ 1,196 ;)	g named n	to state (\$ 638 5 \$ -	77	\$ 678 \$ \$ - \$	000	\$ 721		\$ 766
0%	100%			other	Office Supplies		\$ - 5	9		10	\$ - !		\$ - 3		\$ - : \$ - :		\$ -
0%	100%			other	Operating Supplies	CPI	\$ 117 5			18	\$ 2,094				\$ 2,295	WARRAGE A	\$ 2,403
0%	0%			ut	Diesel Fuel		\$ 631 \$	2,000 \$	2,000		\$ 2,293		\$ 2,629 \$		\$ 3,015		\$ 3,457
	100%			chem	Materials-Chemicals		\$ - \$	- \$	-	\$ -	\$ - ;		\$ - \$		\$ - :	100	\$ -
0%	100%	0%	074000	cap	Machinery And Equipment	CCI	\$ - 5	- \$		\$ -	\$ - :		\$ - \$		\$ - :	r	\$ -
				3714	Total Liftstation - Deer Street		\$ 73,651 \$	101,107 \$	105,041	\$ 111,148	\$ 117,642	124,549	\$ 131,896 \$	139,713	\$ 148,031	\$ 156,883	\$ 166,306
			ACCT. #	NA.	Liftstation - Pease												
100%	0%		011001	sal	Regular Salaries	Pers	\$ Proposed	18 of 9 013 9: Municipal and 3,866	9,002	\$ 9,452	\$ 9,925	10,421	\$ 10,942 \$	11,489	\$ 12,064	\$ 12,667	\$ 13,300
100%	0%	00/	014041	ot	Overtime	Pers	\$ Prepared 95	3,866	a,866	\$ 4,059	\$ 4,262				\$ 5,181		\$ 5,712
								20	187							-	

Schedule 2B - Sewer O&M Expenses

					- Arportoco		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Α	F	V		Zaconares	Taller And I Wash at Septem	Escalation Factor	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
100%	0%		022001	bene	Social Security		\$ 6			\$ 838							\$ 1,179
100%	0%		022501	bene	Medicare	Pers	7	5 THE	\$60	\$ 196	- T.	# L. BT#					\$ 276
100%	0%		023001	bene	Retirement	Pers				\$ 1,455							\$ 2,048
0%	100%		031003	con	Prof Services-Scada	MCI		·		\$ -		(i)	<u>0</u>	0.		*	\$ -
0%	100%		039051	other	Security/Alarms	CPI	N. Caranton	S. Landerson	Š	\$ -		Y				*	\$ 9,254
0%			041002	ut	Electricity	Energy	15			\$ 5,733	- 55 ST 100 ST 1	\$ 6,574					\$ 5,552
0%	0%		041101	ut	Natural Gas	Energy	\$ ACC		ger earner	\$ 3,439		\$ 3,944 \$ -	N. N.		on extreme o		\$ 5,552
0%			041102	ut	Heating Oil	Energy			,	\$ -	ō.	*				*	\$ 1,915
0%	100%		041205	ut	Water /Sewer Fees	MCI		2	St.	\$ 1,547	Section 120 Company						\$ 1,515
0%	100%		043001	repair	Repairs-Structural	MCI		*	Ø 2	\$ -	7		8	\$ -	7		\$ -
0%	100%		043002	repair	Repairs-Electrical	MCI		(3)		\$ \$ 5,155			\$ 5,649	\$ 5,825	T author		\$ 6,383
0%	100%		043018	repair	Repairs-Equipment	MCI				\$ 1,031				\$ 2000 CO			\$ 1,277
0%	100%	0%	043028	repair	Maintenance	MCI MCI	12			\$ 1,031							\$ -
0%	100%		043032	other	Generator Maintenance	CPI	•	-1		\$ -	*			7.	*	Š -	Š -
0%	100%	0%	062011	other	Operating Supplies	MCI		\$5000 ATTACASES	3/	ş - S -	*		5	7	7.		š -
0%	100%	0%	063800	chem	Materials-Chemicals Machinery And Equipment	CCI			2	\$ -				š -		Š -	\$ -
0%	100%	0%	074000	cap	Total Liftstation - Pease			*	T	\$ 32,906	*	*	7	<u> </u>	<u> </u>	<i>I</i>	\$ 46,896
					Total Littstation - rease		3 13,213	3 31,231	3 31,303	3 32,300	\$ 54,555	\$ 50,570	J 50,235	7 40,245	, ,,,,,,,	,,	,,
			ACCT. #	VOD O I	Collection Administration - Portsmouth												
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$ 158,315	\$ 171,690	\$ 180,334	\$ 189,351	\$ 198,818	\$ 208,759	\$ 219,197	\$ 230,157	\$ 241,665	\$ 253,748	\$ 266,435
0%	100%	0%	011001	sal	Capital Outlay-Labor	MCI				\$ 103,331						\$ -	\$ -
100%	0%		011036	ptsal	Part Time Salaries	Pers	7.			\$ 6,165					William Charles	The same of the same	\$ 8,674
100%	0%	0%	014041	ot	Overtime	Pers				\$ 18,262					5	\$ 24,472	\$ 25,696
100%	0%	0%	022001	bene	Social Security	Pers				\$ 13,254				No.			\$ 18,650
100%	0%	0%	022501	bene	Medicare	Pers	-			\$ 3,100		State of the state					\$ 4,361
100%	0%		023001	bene	Retirement	Pers				\$ 22,360							\$ 31,462
0%	100%	0%	034103	ut	Telephone	CPI			55	\$ 1,535						\$ 1,761	\$ 1,802
0%	100%	0%	034104	ut	Cellular Phones	CPI				\$ 3,070							\$ 3,604
0%	100%	0%	039051	other	Security/Alarms	CPI	The state of the s			\$ -				\$ -		\$ -	\$ -
0%	100%		039054	con	Prof/Services-Contract	MCI		1.0		\$ 1,031		The state of the s		The second of	The second second	The constitutes	\$ 1,277
0%	100%	0%	039055	con	Prof/Serv-Contract-Billab	MCI		(F)		\$ -				Ś -		\$ -	\$ -
0%	0%		041101	ut	Natural Gas	Energy				s -		10	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	041305	other	Household Hazardous Waste	MCI				\$ 20,620		\$ 21,918	\$ 22,598	\$ 23,298	\$ 24,020	\$ 24,765	\$ 25,533
0%	0%		041308	sludge	Sludge Disposal	MCI	2017/09/2017/2017			\$ 5,155			[1] (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		\$ 6,005	\$ 6,191	\$ 6,383
0%	100%	0%	043018	repair	Repairs-Equipment	MCI	70.	- 7	1/4	\$ 7,733		11					\$ 9,575
0%	100%	0%	043018	repair	Repairs-Vehicle	MCI				\$ 26,806				\$ 30,288			\$ 33,193
0%	100%	0%	043025	repair	Repairs-Bldings & Grounds	MCI		[편의		\$ 567							\$ 702
0%	100%		043027	repair	Repairs-Office Equipment	MCI	Sec.			s -	550		•	\$ -		s -	\$ -
0%	100%	0%	043028	repair	Maintenance	MCI	SS	1886 S.		\$ 516	- 150 - Augustu	\$ 548	\$ 565	\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%	044002	other	Rental Other Equipment	CCI	Š -			S -	100	C.		S -	\$ -	\$ -	\$ -
0%	100%		054003	other	State Certification	MCI			(40)	\$ 26		100	\$ 28	\$ 29	\$ 30	\$ 31	\$ 32
0%	100%	0%	054050	other	Training-Education	MCI	100 to 10			\$ 387		073		\$ 437	100	\$ 464	\$ 479
0%	100%	0%	055050	other	Printing Printing	CPI	F. 1200 C.			\$ -			,	\$ -		\$ -	\$ -
0%	100%	0%	056001	other	Dues Professional Organiz	MCI				\$ -	22%			š -		\$ -	\$ -
0%	100%	0%	061001	other	First Aid	MCI	ACCOUNTS OF THE PARTY OF THE PA	383 - J. 1933		\$ 206	- Service -		16 v	350		\$ 248	\$ 255
0%	100%	0%	062001	other	Office Supplies	CPI	0.			\$ 358			7	\$ 393		\$ 411	\$ 420
0%	100%	0%	062001	other	Operating Supplies	CPI	\$ 1,323	JT		\$ 1,944	- 1000 - 100000000	150 as 50050					\$ 2,283
0%	100%	0%	065051	other	Groundskeeping-Dig Safe	MCI				\$ 5,413							\$ 6,702
0%	100%	0%	067001	other	Books & Periodicals	CPI				\$ 51		750				\$ 59	
0%	100%	0%	068002	other	Clothing	CPI	200000000000000000000000000000000000000		500 see 10000	\$ 5,116				\$ 5,608		\$ 5,871	\$ 6,007
0%	100%	0%	068003	other	Protective Clothing	MCI			100	\$ 516						\$ 619	\$ 638
0%	100%	0%	068003	SK	Materials-Stock	MCI	10.00	100	11	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068012	other	Stock Inventory	MCI	Mile annual and	3.50		Š -	\$ -	33.0	\$ -	\$ -	25	\$ -	\$ -
0%	100%	0%	068030	other	Tools	CCI			7	\$ 6,928			\$ 7,659	\$ 7,919	\$ 8,188	\$ 8,467	\$ 8,755
0%	100%		074000		Machinery And Equipment	CCI				\$ 8,272	\$ 8,553	\$ 8,844	\$ 9,145	\$ 9,456	\$ 9,777	\$ 10,110	\$ 10,453
0,0	20070		1000		ollection Administration - Portsmouth		\$ 267,679			\$ 348,738	\$ 364,297	\$ 380,579	\$ 397,616	\$ 415,445	\$ 434,104	\$ 453,632	\$ 474,071
			ACCT. #		Collection Meters - Portsmouth												
100%	0%	0%	011001		Regular Salaries	Pers	\$ -	\$ 89,355	\$ 93,853	\$ 98,546	\$ 103,473	\$ 108,647	\$ 114,079	\$ 119,783	\$ 125,772	\$ 132,061	\$ 138,664
100%			022001		Social Security	Pers		\$ 5,539								\$ 8,188	\$ 8,597
100%	0%		022501		Medicare	Pers	253	\$ 1,295								\$ 1,915	
100%			023001		Retirement	Pers	\$ -	\$ 11.585	\$ 10.108	\$ 10.613	\$ 11.144						
0%	100%	0%	039054		Prof/Services-Contract	MCI	\$ -	\$ 13,250	\$ 7,500	\$ 7.733	\$ 7,972						
0%	100%		043018		Repairs-Equipment	MCI	\$	\$ 13,250 \$ 10,000 \$ 10,000 \$ 25014	of 74 5 10.000	\$ _ 10.310	\$ 10,630						
	100%		062011		Operating Supplies	CPI	\$ Prepared	By: Municipal a	nd Financial Serv	S 563	\$ 576						
076	10070	370	OULUIT	Grifei	-k arug sakkues		10.00	2014	Model		(50)(5)		(FIET)	and total	100 TA	area and and area	

Schedule 2B - Sewer O&M Expenses

	-	_						FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
A	F	V	050045			Escalation Factor		Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
0%	100%	0%	068016 074000	sk	Materials	CCI	\$		\$ 8,000	\$ 8,000	200	12			\$ 9,456		\$ 10,110	\$ 10,453
.0%	100%	U70	074000	cap	Machinery And Equipment al Collection Meters - Portsmouth	CCI	\$		\$ 17,500	\$ 17,500	\$ 18,095				\$ 20,684			\$ 22,867
			V		al conection weters - rottsmouth		>	98	\$ 157,074	\$ 154,691	\$ 161,670	\$ 168,974	\$ 176,618	\$ 184,617	\$ 192,990	\$ 201,753	\$ 210,926	\$ 220,528
			ACCT. #		Collection Mains - Portsmouth													
100%	0%	0%	011001	sal	Regular Salaries	Pers	\$	140,723	\$ 128,761	\$ 135,243	\$ 142,005	\$ 149,105	\$ 156,561	\$ 164,389	\$ 172,608	\$ 181,239	\$ 190,300	\$ 199,816
100%	0%	0%	011058	sal	Billable Salaries	Pers	\$	(4):	\$ -	\$ -	\$ -	(2)			\$ -		\$ 150,500	\$ -
100%	0%	0%	012001	ptsal	Part Time Salaries	Pers	\$	1,375	\$ -	\$ -	\$ -	\$ -		\$ -	Š -		6	\$ -
100%	0%		014041	ot	Overtime	Pers	\$	5,322	\$ 7,788	\$ 7,788	\$ 8,177	\$ 8,586	\$ 9,016	\$ 9,466	\$ 9,940	St. Contract Contract	The second second	\$ 11,506
100%	0%		014053	ot	O/T-Billable	Pers	\$	180	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100%	0%		022001	bene	Social Security	Pers	\$	8,345	\$ 8,466	\$ 8,868	\$ 9,311	\$ 9,777	\$ 10,266	\$ 10,779	\$ 11,318	\$ 11,884		\$ 13,102
100%	0%		022501	bene	Medicare	Pers	\$	1,952	\$ 1,980	\$ 2,074	\$ 2,178	\$ 2,287	\$ 2,401	\$ 2,521	\$ 2,647	\$ 2,779	\$ 2,918	\$ 3,064
100%	0%		023001	bene	Retirement	Pers	\$		\$ 14,706	\$ 15,404	\$ 16,174	\$ 16,983	\$ 17,832	\$ 18,724	\$ 19,660	\$ 20,643	\$ 21,675	\$ 22,759
0%	100%		039052	con	Prof/Serv-Capital Outlay	MCI	\$		\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	039054	con	Prof/Services-Contract	MCI	\$		\$ 2,500	\$ 2,500	\$ 2,578	\$ 2,657	\$ 2,740	\$ 2,825	\$ 2,912	\$ 3,003	\$ 3,096	\$ 3,192
0%	100%		039055	con	Prof/Serv-Contract-Billab	MCI	\$		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%		043018	repair	Repairs-Equipment	MCI	\$		\$ 500	\$ 500	\$ 516				\$ 582	\$ 601	\$ 619	\$ 638
0%	100%	0%		repair	Maintenance	MCI	\$		\$ 250	\$ 250	\$ 258		5		\$ 291	\$ 300	\$ 310	\$ 319
0%	100%		044002 068016	other	Rental Other Equipment	CCI	\$		\$ 5,000	\$ 3,500	\$ 3,619						\$ 4,423	
0%			074000		Materials Machinery And Equipment	CCI	\$	6,937	\$ 35,250	\$ 35,250	\$ 36,449				\$ 41,664		\$ 44,545	\$ 46,060
070	100%	076	074000		al Collection Mains - Portsmouth	CCI	\$	177,564	\$ 208,101	\$ 211,377	\$ -	*	1		\$ -		\$ -	\$ -
						-	7	177,504	208,101	3 211,377	\$ 221,264	\$ 231,623	\$ 242,475	\$ 253,846	\$ 265,760	\$ 278,243	\$ 291,323	\$ 305,029
			ACCT.#		Collection Intcptr - Portsmouth													
100%	0%		011001	sal	Regular Salaries	Pers	\$	158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%		022001	bene	Social Security	Pers	\$	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%		022501	bene	Medicare	Pers	\$	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100%	0%			bene	Retirement	Pers	\$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%		039054	con	Prof/Services-Contract	MCI	\$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%			con	Prof/Serv-Contract-Billab	MCI	\$		\$ -	\$ -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%	0%	068016	sk	Materials	CCI	\$		\$ -	\$ -	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			LEON STORY	lot	al Collection Intcptr - Portsmouth		\$	23,331	\$ -	\$ -	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			ACCT.#	E Y	Collection Laterals - Portsmouth													
100%	0%	0%	011001	sal	Regular Salaries	Pers	Ś	9,104	\$ 16,937	\$ 17,790	\$ 18,680	\$ 19,613	\$ 20,594	\$ 21,624	\$ 22,705	\$ 23,840	\$ 25,032	\$ 26,284
0%	100%	0%	011056	sal	Capital Outlay-Labor	MCI	Ś		\$ -	\$ -	\$ -				The statement			\$ 26,284 \$ -
100%	0%	0%	011058	sal	Billable Salaries	Pers	\$	4	\$ -	\$ -	\$ -		8	7	3	(1)		\$ -
100%	0%	0%	012001	ptsal	Part Time Salaries	Pers	\$	37	\$ -	\$ -	\$ -	- 10 to 10 t	* · · · · · · · · · · · · · · · · · · ·	T) : :		100		\$ -
100%	0%	0%	014041	ot	Overtime	Pers	\$	61	\$ 1,693	\$ 1,693	\$ 1,778	\$ 1,867		1	3	The second second	\$20 1.00000000000000000000000000000000000	\$ 2,501
100%	0%	0%	014053	ot	O/T-Billable	Pers	\$	-	\$ -	\$ -	\$ -					,		\$ -
100%	0%		022001	bene	Social Security	Pers	\$	535	\$ 1,226	\$ 1,208	\$ 1,268	\$ 1,332	\$ 1,398	\$ 1,468				\$ 1,785
100%	0%		022501	bene	Medicare	Pers	\$	125	\$ 287	\$ 282	\$ 296	\$ 311	\$ 326	\$ 343				\$ 417
100%	0%		023001	bene	Retirement	Pers	\$	856	\$ 1,741	\$ 2,098	\$ 2,203	\$ 2,313	\$ 2,429	\$ 2,550		5 2.812		\$ 3,100
0%	100%		039052	con	Prof/Serv-Capital Outlay	MCI	\$	2.7	\$ -	\$ -	\$ -	\$ - !	\$ -	\$ -	\$ -	\$ -		\$ -
0%	100%			con	Prof/Services-Contract	MCI	\$	-	\$ -	\$ -	\$ -	\$ - !	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%		039055	con	Prof/Serv-Contract-Billab	MCI	\$	8	\$ -	\$ -	\$ -	\$ - !	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%			SK	Materials-Stock	MCI	\$	*	\$ -	\$ -	\$ -	\$ - !	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0%	100%			SK	Billable-Stock Material	MCI	\$	-	\$ -	\$ -	\$ -	\$ - !	76 8	7)	\$ -	\$ -	\$ -	\$ -
0,10	20070	070		sk	Material-Billable	MCI	\$		\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
0% 0%	100%			sk	Materials	CCI	\$	735			\$ 7,755	\$ 8,019				\$ 9,166	\$ 9,478	\$ 9,800
070	10075	U/0	074000	cap	Machinery And Equipment I Collection Laterals - Portsmouth	CCI	\$	11,453	\$ 5,000 \$ 37,484		\$ 3,619 \$ 35,599	\$ 3,742 5 \$ 37,196 5	- 0,000	.,		7 7,5.0		\$ 4,573
						•	*	11,433	37,404	3 34,071	3 33,399	\$ 37,196	\$ 38,868	\$ 40,617	\$ 42,447	\$ 44,361	\$ 46,364	\$ 48,460
					TOTAL Sewer O&M EXPENSES			\$5,749,617	\$6,784,229	\$6,714,920	\$6,996,191	\$7,290,471	\$7,598,420	\$7,920,734	\$8,258,148	\$8,611,438	\$8,981,421	\$9,368,961
				V-10-					17.99%	-1.02%	4.19%	4.21%	4.22%	4.24%	4.26%	4.28%	4.30%	4.31%
				EL TO	Expense by Category			44.47	40.000.000	¥277.000.000	· Watergrandens	Water and American com-	AND WAY AND THE SAME					
					Salaries			\$1,242,038	\$1,406,209	\$1,447,766	\$1,519,881	\$1,595,594	\$1,675,083	\$1,758,538	\$1,846,157	\$1,938,147	\$2,034,726	\$2,136,124
					Part-time Salaries			\$1,519	\$14,647	\$35,280	\$37,044	\$38,896	\$40,841	\$42,883	\$45,027	\$47,279	\$49,643	\$52,125
					Overtime			\$62,716	\$109,563	\$109,563	\$115,041	\$120,793	\$126,833	\$133,175	\$139,833	\$146,825	\$154,166	\$161,874
					Longevity Health Incurance			\$7,595	\$9,114	\$9,874	\$10,368	\$10,886	\$11,430	\$12,002	\$12,602	\$13,232	\$13,894	\$14,588
					Health Insurance			\$355,735	\$402,286	\$403,500	\$423,675	\$444,859	\$467,102	\$490,457	\$514,980	\$540,729	\$567,765	\$596,153
					Dental insurance Insurance Reimbursement			\$25,978	\$27,241	\$30,193	\$31,703	\$33,288	\$34,952	\$36,700	\$38,535	\$40,462	\$42,485	\$44,609
					Leave at Termination			\$16,488	\$11,568	\$16,230	\$17,042	\$17,894	\$18,788	\$19,728	\$20,714	\$21,750	\$22,837	\$23,979
					Worker's Compensation			-\$34,216	\$30,000	of 74 \$30,000	\$31,500	\$33,075	\$34,729	\$36,465	\$38,288	\$40,203	\$42,213	\$44,324
					Other Fringe Benefits			Prepared	By: Monticipal ar	nd Financial Servi	ices Group, 752	\$17,589	\$18,469	\$19,392	\$20,362	\$21,380	\$22,449	\$23,571
					outer timbe belieffe			\$220,183	\$300,510	te\$308,701	\$324,136	\$340,343	\$357,360	\$375,228	\$393,989	\$413,689	\$434,373	\$456,092

Schedule 2B - Sewer O&M Expenses



	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Escalation	Factor Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Collective Bargaining Contingency	\$(\$0	\$33,100	\$34,126	\$35,184	\$36,275	\$37,399	\$38,559	\$39,754	\$40,986	\$42,257
Contractual Obligations	\$1,913,44	\$2,328,903	\$2,440,161	\$2,561,267	\$2,688,401	\$2,821,862	\$2,961,967	\$3,109,046	\$3,263,448	\$3,425,537	\$3,595,697
Chemicals	\$798,433	\$906,891	\$970,028	\$1,000,099	\$1,031,102	\$1,063,066	\$1,096,021	\$1,129,998	\$1,165,028	\$1,201,144	\$1,238,379
Repairs & Maintenance	\$376,634	\$462,445	\$459,925	\$474,183	\$488,882	\$504,038	\$519,663	\$535,772	\$552,381	\$569,505	\$587,160
Utilities	\$663,225	\$831,008	\$860,602	\$915,545	\$974,202	\$1,036,831	\$1,103,707	\$1,175,125	\$1,251,401	\$1,332,874	\$1,419,906
Administrative Overhead	\$481,670	\$510,534	\$520,241	\$536,368	\$552,996	\$570,139	\$587,813	\$606,035	\$624,822	\$644,192	\$664,162
Sludge/Grit Removal	\$320,986	\$322,700	\$332,750	\$343,065	\$353,700	\$364,665	\$375,970	\$387,625	\$399,641	\$412,030	\$424,803
Prof Contracted Services	\$211,18	\$307,859	\$274,409	\$282,916	\$291,686	\$300,728	\$310,051	\$319,662	\$329,572	\$339,789	\$350,322
Permits Expenses/Legal Fees	\$430,42	\$291,100	\$240,000	\$247,440	\$255,111	\$263,019	\$271,173	\$279,579	\$288,246	\$297,182	\$306,394
Interest on Debt	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$162,90	\$216,300	\$209,500	\$216,491	\$223,716	\$231,182	\$238,898	\$246,873	\$255,114	\$263,631	\$272,432
Stock Material	\$30,526	\$53,850	\$50,750	\$52,476	\$54,260	\$56,104	\$58,012	\$59,984	\$62,024	\$64,133	\$66,313
Other Operating	\$360,18	\$552,639	\$356,554	\$366,341	\$376,415	\$386,785	\$397,460	\$408,449	\$419,761	\$431,405	\$443,393
Additional O&M for PI Upgrade	\$1	0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$3,836,17	1 \$4,455,326	\$4,274,759	\$4,434,924	\$4,602,070	\$4,776,558	\$4,958,768	\$5,149,103	\$5,347,990	\$5,555,884	\$5,773,264
Administrative Costs (A)	\$ 1,899,550				\$ 2,637,943	\$ 2,769,840	내려 그리지 않아 없어지었다.	일반 - 경영합경기교육(1978년 -		\$ 3,366,758	\$ 3,535,096
Fixed Costs (F)	\$ 2,997,685		\$ 3,294,576	\$ 3,395,892	\$ 3,500,350	\$ 3,608,048	\$ 3,719,088	\$ 3,833,572	\$ 3,951,608	\$ 4,073,306	\$ 4,198,781
Variable Costs (V)	\$ 852,382	\$ 989,508	\$ 1,027,652	\$ 1,087,972	\$ 1,152,178	\$ 1,220,531	\$ 1,293,314	\$ 1,370,828	\$ 1,453,394	\$ 1,541,357	\$ 1,635,084

Schedule 3 - Operating Reserve Contribution Calculations

Operating & Maintenance Reserve Contribute to Reserve? Maximum Annual Contribution		Water Fund YES \$100,000		Sewer Fund YES \$100,000																		
		No. of the last of			1000	FV 2015	120	EV 2015		EV 2017		EV 2010		51/ 2040		57.2000	lells.	51.000		5110000		
Water Fund O&M Expenses	ć	FY 2013 4,271,972	ċ	FY 2014 4,767,674	ć	FY 2015 4,814,521	ċ	FY 2016	¢	FY 2017	4	FY 2018	4	FY 2019	è	FY 2020	,	FY 2021	*	FY 2022	,	FY 2023
O&W Expenses	Þ	4,2/1,9/2	Þ	4,767,674	>	4,814,521	>	5,019,987	۶	5,235,132	>	5,460,451	>	5,696,467	\$	5,943,732	>	6,202,828	>	6,474,369	\$	6,759,00
Target Balance (90 days)	\$	1,053,363	\$	1,175,591	\$	1,187,142	\$	1,237,805	\$	1,290,854	\$	1,346,413	\$	1,404,608	Ś	1,465,578	\$	1,529,464	\$	1,596,420	\$	1,666,60
Begin Year Cash Balance	\$	3,702,686	\$	5,570,228	\$	4,839,741	\$	4,782,745	\$	5,193,219		5,202,884		5,500,193	133	5,947,315	-	3 00000 4400 4500 4500	265	7,305,575		8,208,61
Optimal Reserve Contribution	\$	*	\$		\$, P	\$	•	\$	•	\$		\$	-	\$	-	\$	-	\$	-	\$	
Water O&M Reserve Contribution	\$	<u> </u>	\$	-	\$	2	\$	•	\$	*	\$	(E)	\$		\$	-	\$	-	\$	(-	\$	
Sewer Fund		FY 2013	2 11	FY 2014		FY 2015		FY 2016	£3	FY 2017		FY 2018	ĀĒ	FY 2019	50	FY 2020	787	FY 2021	2000	FY 2022		FY 2023
O&M Expenses	\$	5,749,617	\$	6,784,229	\$	6,714,920	\$	6,996,191	\$	7,290,471	\$	7,598,420	\$	7,920,734	\$	8,258,148	\$	8,611,438	\$	8,981,421	\$	9,368,96
Target Balance (90 days)	\$	1,417,714	\$	1,672,824	\$	1,655,734	\$	1,725,088	\$	1,797,650	\$	1,873,583	\$	1,953,058	\$	2,036,256	\$	2,123,368	\$	2,214,597	\$	2,310,15
Begin Year Cash Balance	\$	6,575,317	\$	11,851,135	\$	14,826,123	\$	16,331,086	\$	18,594,665	\$	18,741,834	\$	18,196,614	\$	17,464,767	\$	17,191,285	\$	16,508,732	30	16,324,49
O&M Reserve Contribution	\$	*	\$		\$		\$	*	\$	-	\$	9-	\$		\$	-	\$	ŧ.	\$	-	\$	-
Water O&M Reserve Contribution	Ś		\$		ć	-	Ś		Ś		ć	-	ė	_	ć	-	\$	-	\$	14	•	

Oty of Por

er and Sewer Financial Model

Scheoule 4A - Existing Water Debt Service

aale	- 0	Water Fund		Date Hause Par	FY 2009	FY 2010	FY 2015	FY 2013	FF 2013	FY 2014	FY 2015	PY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	EY 2024	FV 2024	FV 2025	FY 2026	FY 2027	FV 2028	FY 2028	EV 2020	FY 2031 F
3.60%	Storag	ge Bellamy Reservoir, Baw Water	0.90%	10/01/10 Principal			45,597	49,935	47,189	42,801	33,521														71,000	2010	77 2031
3.80%				Interest			7,334	1,832	1,278	770	300																
2.12%	Treate	mone Upgrade Motor Control Center	3.98%	05/15/02 Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000									
2.38%				Interest	8,350	7.754	7.157	6,561	5.964	5,368	4,272	4,175	3,579	2,982	2,386	1,790	1,193	597									
	Distrib	Dutine Corrosion Control Program	3.80%	05/15/02 Principal	14,400	14,408	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	14,400	16,400	14,400									
5.18%				Interest	7,663	2,114	6,567	6,020	5,472	4,925	4.378	3,810	1,281	2.736	2.189	2,642	1,094	547									
	SAGNAE	ge Constitution Avenue	3.70%	11/01/02 (mincipal	240,000	240,000	240,000	240,000	240,000	240,000	240,000	340,000	240,000	240,000	240,000	240,000	240,000	246,006	240,000								
1,80%				Enterest	133,344	124,455	115,565	106,676	97,786	88,896	80,007	71,117	62,228	53,338	44,448	35,559	26.669	17,780	8,890								
1.80%	Storag	yr Spinney Yank	3.73%	12/01/02 Principal	58,128	58,128	58.128	58,128	58,129	58.128	58,129	58,178	58,128	58,178	58,128	58,128	59,128	58,128	50,128								
1.80%				Interest	32.506	30,339	29,172	26,005	23,837	21,671	19,504	17,337	15,170	13,003	10.836	8,569	5,502	4.335	2,168								
2.18%	Treatm	ment Madhary Treatment Plant Design	2.49%	06/01/08 Principal	58,128	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			
7,18%				interest:	32,506	73.242	62,784	59,296	55,808	52,320	48.832	45,344	41.856	18,168	34,880	31,392	27,904	24.416	20,928	17,440	13,952	10,464	6,976	3,488			
2.18%	Treatm	meni Medbury Treatment Plant	3.94%	01/15/09 Principal			845,000	845,000	845,000	845,000	845,002	845,000	845,000	845,000	840,000	840,000	849,000	840,000	840,000	840,000	840,000	840,000	840,000	840,000	840,000		
128%				Interest		404,746	693.850	668,500	626.230	584,000	541,750	499,500	457,250	415,000	372,750	330,750	301.250	271,930	240,450	208,950	175,350	141,750	107,100		35,700		
7,18%	Treatm	ment Drinking Water SRF Loan	2,72%	12/26/12 Principal					250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	750,000	71,400 250,000	250,000	250,000	200
2,08%				Interest					197.622	129.200	122,400	115.600	108.800	102,000	95,200	88.400	N1.600	78.800	68,000	61,200	54.400	47.660	40,800	34,000	27,200	20,000	250,000
											1130.000	11.3(1000)	.104,400	191,010	25,400	80,400	81,000	74,600	199,000	81,200	34,4,0	R7,660	40,800	34,000	27,200	20,400	11,600
			Total Water Fund Issued Debt	Principal Due	885,656	427,528	1.318.125	1.322.463	1.569.717	1.565.329	1,556,049	1,522,528	1,572,528	1.527.528	1.517.578	1.517.528	1.517.528	1,517,528	1,488,128	1,190,000	1.190.000	1.190.000	1,190,000	1.190.000	A management	****	250,000
			Total Water Fund Issued Deb	et Interest Due	214.367	647,650	921.429	874.870	1.014.017	887.149	823.943	756 901	692,166	627.427	562,689	498,202	446.312	394 425	140.436	287.590	243,702	199.814	154.876	109.888	63,900	250,000	13,600
			Total Water Fun	ed-Issuerd Debt	600,023	1,075,178	2.239.555	2.197.333	2.583.734	2,452,478	2,377,991	2,279,431	2.214.694	2,149,555	2,080,217	2,615,790	1.963.840	1.911.953	1.828.564	1,477,590	1,433,792	1.389.814	1.344.876	1,258.888	1.152.900		
								2000,1000	(also also also also also also also also	a, out of	1,311,231	2,212,431	2210,000	4,149,333	Complete	2,913,790	1,963,840	1,011,953	1,628,504	1,477,590	1,439,702	1,389,814	1,344,876	1,298,883	1,152,900	270,400	263,600
			516	rage						840,929	331,649	298,128	298,128	298.128	298,128	798.128	299.178	298.128	293,128								
			P	resent Value					4	340.929 5	321.989 5	281.014 5	272,829 5	264,883 5	257.168 5	249,677 5	242.405 5	235 MS S	228,890 \$								
			Tre	atirent						1.210.000	1,210,000	1,210,000	1,210,000	1,210,000	1.205.000	1,205,000	1.705.000	1,205,000	1.190.000	1,190,000	1.190.000	1.190.000	1.190.000	1.190.000			- 3
			P	Yesent Value					4	1,710,000 5	L174.757 5	1.140.541 5	1.107.321 \$	1,075,069 1		1,009,169 \$	979 775 5	951.238 5	912,036 5	885.472 5	859.641 S	814.642 5	810,332 5	786,730	5 699,630	250,000	250,000 151,254 \$
			Des	Industrian						14.400	14,400	14,400	14.400	14.400	14.400	14.400	14.400	18 400	317,039 3	B15,472 5	859,641 5	134,142 3	810,332 5	780,750	5 699,830	, 155,792 5	151,254 }
			P	vesent Value						14,400 5	13,981 5	13,573 5	13.178 5	22,794 5	12,422 5	12,060 \$	11,709 \$	11,167 5	7. %	100	2 20	- 15	20			2 1	
				The state of the s							23,741 3	-4,373 3	-2.274 3	12,794	14,412 3	12,000 5	11,701 5	11.167 3	- 3	- 3		. 3					
				polesale	5 20,610	30,795 5	56,873	55,754	5 63,950 5	60,829 5	58.867 - 5	55,589 \$	54.388 5	52.806 5	51.106 5												

City of Portsmouth - Water and Sewer Financial Model

Schedule 48 - Existing Sewer Debt Service

1	Sewer fund	Interest Rate	Date Issued P/I	FY 200h	17 2010	EY 2011	FY 2012	FY 2011	FY 2014	FF 2015	FY 2016	FY 2017	FY 2018	FY 2019	NY 2020	FY 2021	FY 2022	PY 2023	1Y 2524	TY 2025	FY 2026	1Y 2027	1720A	FY 2025	FY 2010	145631	FY 2012	FY 2011
rent	Sell Press	6.80%	06/01/E9 Pnncipal	30,000	30,000																							
			(interest	3,060	1,029																							
newf	Pelice Island WWTP Improvement	7.00%	12/01/92 Principal	975,000	975,000	975,000	975,000																					
			interest	263,250	197,438	131,625	65,813																					
tion	Stormwater Facilities Loan	1.00%	12/01/08 Principal	146,840	146,540	146,840	146,840	145,840																				
			Interest	18,746	6.402	4,802	8,201	1,601				100		1000	1.00													
ment-	Pease WWTP	4.46%	12/21/00 Principal	321,450	321,450	321,450	371,450	321,450	321,450	321,450	321,450	321,450	321,450 9,836	321,450 6,558	321,450													
			Interest	172,195	157,845	143,496	129,146	114,796	100,447	25,208	16,994	19,115			3,279		100300001											
tion.	Sewer Projects Phase 1	3.98%	06/11/02 Principal	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	246,568	746,568	746,568	246,569											
		53307	interest	137,250	127,447	117,643	107,839	98,037	88,232	61,228	23,473	20,120	16,767	13,413	50,060 444,905	6,707	3,353	444.905	444.905	444,905								
tion	Sewer Projects Phase 2	3.69%	05/04/05 Principal	444,905	444,905	444,903	444,905	444,903	444,905	444,905	444,905	464,905					444,905											
			Interest	278,938	262,530	246,122	229,714	213,305	196,897	121,174	83,197	74,878	86,558	58,238	49,918	41,599	33,279	24,959	16,639	8,320	********							
tion	Sewer Projects Phase 2	1.49%	12/01/08 Principal	275,407	275.407	275,407	275,457	275,407	275,407	275,407	275,407	275,407	275,407	275,407	175,407	275,407	275,401	275,407	275,407	275,407	275,407	275.407	275,407					
			Interest	271,041	182.518	172,911	163,305	153,699	144,093	206,006	85,211	78,656	72,102	65,547	58,992	52,437	45,583	39,328	32,773	26,219	19,664	13,109	6.555					
ction.	Lower Court Street Loan	3.49%	12/01/88 Principal	34,428	34,428	34,628	34,428	34,478	34,428	34,428	34,428	34,428	34,478	34,478	34,429	34,478	34.458	34,428	34,428	34,428	34,428	34,428	34,428					
			interest	26,760	22,816	21,615	20,419	19,214	18,013	35,477	10,652	9,833	9,011	8,194	7,375	6,555	5,236	4,916	4,097	3,278	2,458	1,639	819					
ping	Rye Line Pump Station Upgrades	2.95%	01/01/11 Principal			53,466	53,486	53,486	53,48E	53,486	53,486	53,486	53,486	53,486	53.486	53.486	53.486	53,486	53,486	53,486	53,486	53,485	53,486	53,486	53,485			
			Interest			33,522	29,999	28,420	26,841	23,425	20,731	19,349	17,967	16,385	15,203	13,521	12.439	11,057	9,674	8,292	6,910	5,528	4,146	2,764	1,882			
ment :	201 Facilities Plan Updates	2.95%	01/01/11 Principal			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000			
			Interest			25,538	28,064	26,568	25,092	21,408	19,380	18,088	16,796	15,504	14,212	12,920	11,628	10,336	9,044	7,752	6,450	5,168	3,876	2,584	1,292	GERSON.		
Ellon	LTCP Bartlett St. Area Sewer Ext.	3.20%	12/16/11 Principal				264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,512	264,522	264,512	264,512	264,512	264,512	264.512	264,512	264,512	264,512		
			Interes				159,716	155,998	147,788	123,167	110,799	203,874	96,949	90,024	83,099	76,174	69,249	62,324	55,399	45,474	41,549	34,625	27,700	20,775	13,850	6,925		
ment	P.I.W.W.T.P. Prel. Eng and LTCP Imp	2.85%	12/14/11 Principal					150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
			(Oteres)				50,535	107,434	103,688	98.438	91,688	84,188	78.188	74,438	69,938	63,188	55,688	49,688	45,188	40,628	35,438	30,000	25.032	19,875	14.625	9.000	3,000	
rtion.	SSE5 - State Street	1.94%	09/12/12 Principal					150,043	150,043	150,043	150,043	150,043	150,043	150,041	150,043	150,043	150,043											
			Inferest					87,090	26,198	20,386	14,284	12,244	10,203	8,162	6,122	4,061	2,041											
chan	LTCP Contract #38 and Cass St Area	3.13%	03/19/12 Principal					400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	100,000	400,000	400,000	400,000	400,000	
			interest					209,981	246,500	234,500	718,500	202,500	186,500	170,500	154,500	138,500	122,500	106,500	94,500	86,000	76,750	66,000	54,000	42,000	30,000	18,000	6,000	
rition.	Lincoln 3C	2.38%	06/27/13 Principal						204,000	200,000	200,000	200,000	200,000	195,000	195,000	195,000	195,000	195,000	295,000	195,000	195,000	195,000	(95,000	195,000	195,900	195,000	195,000	195,
- 23			interest						115,449	113,310	107,310	101.310	95.110	89,310	83.450	77.610	71,760	65,910	60.060	54,210	48,350	42,510	16,660	30.810	24.960	18,720	11.480	6.
		Total Sewer Fund Issued Deb		2,474,599	2,474,599	2,548,084	2,812,596	2,537,639	2,594,799	2,590,799	2,590,799	2,590,799	2,590,799	2,585,799	2,585,799	2,264,349	2,264,349	1,867,738	1,867,738	1,867,73%	1,412,837	1,422,832	1,422,832	1,117,997	1,112,997	1,009,512	745,000	195.
		Total Sewer Fund Issued Del	at Interest Ove	1,171,240	958,016	897,274	987,726	1,716,148	1,239,237	963,747	801,619	738.155	676,189	616,473	556,158	493,592	433.556	375,018	327,374	283,233	237,589	198.579	358.787	118,808	86,109	52.645	21.460	6.
		Total Sewer Fun	nd-Issued Debt	3,645,832	3,432,614	8,445,359	3,800,322	3,753,787	3,834,036	3,554,546	3,392,418	3,328,954	3,766,988	3,202,277	3,141,957	2,757,941	2,697,905	2,247,755	2,195,111	7,150,970	1,660,471	1,671,411	1,581,620	1,231,805	1,199,106	1,062,157	766,480	201,
								5	3,834,036 \$	3,451,016 \$	3,197,679 5	3,046,464 5	2,902,676 5	2,762,308 5	2,631,339 5	2,242,458 5	2.129,751 5	1,718,885 \$	1,633,364 5	:,553,907 \$	1.164.586 5	1.104.102 5	1,645.637 \$	790,649 5	747,243 5	642,627 5	450,226 5	114
			lection:					S	2,019,863 \$	2,015,863 5	2,015,863 5	2,015.863 \$	2,015,863 5	2,010,863 5	2,010,863 \$	2,010,863 5	2,010,963 \$	1,614,252 \$	1,614,352 5	1,614,252 5	1,169,347 5	1,169,347 5	1,369,347 5	359,512 5	859,512 5	259,517 5	595,000 \$	195
			resent Value						2,019,863 \$	1,957.149 \$	1,900,145 \$	1,844,801 5	1,791,069 \$	1,734,588 5	1,684,066 \$	1,635,016 5	1,587,394 5	1,237,190 \$	1,201,135 \$	1.166,170 \$	820,156 \$	796,268 \$	773,076 \$	551,688 \$	535,619 5	520,019 \$	349,500 \$	111
			atment					5	521,450 S	521,450 \$	521,450 5	521,450 \$	521,450 \$	521,450 \$	521,450 \$	200,000 \$	200,000 \$	200,000 \$	200,000 \$	200,000 \$	200,000 \$	200,000 \$	200,000 5	200,000 5	200,000 \$	150,000 S	150,000 \$	
			resent Value						521,450 \$	506,267 5	491,517 5	477,201 \$	463,302 \$	449,808 \$	436,706 \$	167,618 5	157,882 \$	153,283 \$	148,819 \$	144,484 \$	140,276 \$	136,190 5	132,224 \$	128,372 \$	124,633 \$	90,752 \$	88,109 5	_
			INDIA.					5	51,486. \$	53,486 5	53,486 5	53,486 5	53,486 5	53,486 5	53,486 5	53,486 5	57,486 \$	53,486 \$	53,486 5	53,486 \$	53,486 5	53,486 5	53,486 5	53,486 \$	53,486 \$	5	5	
			resent Value					5	53,486 \$	51,928 5	50,415 \$	45,947 5	47,521 5	46,137 5	44,793 5	43,489 5	42,222 5	40.992 5	39.794 5	38,639 \$	37.514 \$	36,421 \$	35,360 5	34,330 \$	33,330 5	5	- 5	

Schedule 5A - Water Capital Improvement Plan

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

Wholesa	ale	Water Projects	Cash	Bond	Associated Bond	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Dist	2.18% Distribution	Annual Water Line Replacement	100%	0%	100% Cash	\$1,800,000	5500,000	\$500,000	\$500,000	SSDD, DIVIS	500,000						
Dist	2.18% Treatment	Stage Two Disinfection By - Product Rule	100%	0%	100% Cash	\$50,000	9424,000	\$100,000	\$100,000								
Dist	2.18% Distribution	Maplewood Ave Waterline Replacement	0%	100%	Bond W1		\$3,400,000										
Cons	3.80% Storage	Osprey Landing Water Tank Replacement	100%	0%	100% Cash	\$100,000	Commence of the Commence of th										
Cons	3.80% Storage	Hobbs Hill Landing Water Tank Replacement	0%	100%	Bond W2		51,500,000										
Cons	3.80% Storage	Well Stations Improvements	100%	0%	100% Cash	\$100,000	\$150,000	\$150,000	5150,000	\$100,000-1	100,000 \$	100,000					
Cons	3.80% Storage	Greenland Well	0%	100%	Bond W3			1,000,000									
Cons	3.80% Storage	Water Source Augmentation (eliminated)	0%	100%	Bond W4	10	A COLUMN TO SERVICE										
Dist	2.18% Distribution	New Castle Water Line Improvements	100%	0%	100% Cash	\$0	540,000										
Dist	2.18% Distribution	New Castle Water Line Improvements	0%	100%	Bond W6			53,800,000									
Cons	3.80% Storage	Water System Pressure and Storage Improvements	100%	0%	100% Cash	\$50,000											
Cons	3.80% Storage	Water System Pressure and Storage Improvements	0%	100%	Bond W5		6500,000										
Cons	3.80% Storage	Water System Pressure and Storage Improvements	0%	100%	Bond W7			5500,000									
Cons	3.80% Storage	Water System Pressure and Storage Improvements	0%	100%	Bond W8				\$500,000								
Cons	3.80% Storage	Water System Pressure and Storage Improvements	0%	100%	Bond W9	9120 Administration for	NG STREET STREET			\$200,000							
None	0.00%	Rolling Stock	100%	0%	100% Cash	\$190,000	\$120,000	7600 0000	100000		7.00 2000						
None	0.00% Distribution	Water Meter Replacements	100%	0%	100% Cash		\$125,000	\$173,000	\$50,000	\$50,000	\$50(00)	\$50,000					
Dist	2.18% Distribution	Water Efficiency Measures	100%	0%	100% Cash		\$75,000	\$50,000	\$50,000								
Dist	2.18% Distribution	Water System Outreach	100%	0%	100% Cash		425,000	525,000		-	Water Street						
Cons	3.80% Storage	Reservoir Management	0%	100%	Bond W10				-	4	\$00,000						
Cons	3.80% Storage	Reservoir Management	100%	0%	100% Cash				(5)	25,000							
Cons	3.80%	Budgeted Future Capital Projects	100%	0%	100% Cash						2	500,000					
Cons	3.80%	Budgeted Future Capital Projects	100%	0%	100% Cash							\$	500,000				
Cons	3.80%	Budgeted Future Capital Projects	100%	0%	100% Cash								\$	500,000	F00.000		
Cons	3.80%	Budgeted Future Capital Projects	100%	0%	100% Cash									2	500,000	500.000	
Cons	3.80%	Budgeted Future Capital Projects	100%	0%	100% Cash										5	500,000	500.00
Cons	3.80%	Budgeted Future Capital Projects	100%	0%	100% Cash											5	500,00
Cons	3.80%	Budgeted Future Capital Projects	100%	0%	100% Cash												
			100%	0%	100% Cash												
		Total Capital Water Projects	100%	0%	100% Cash	\$2,290,000	\$8,759,000	\$5,450,000	\$1,350,000	\$1,175,000	\$1,150,000	\$650,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,00
			Total Cash Funded			\$ 2,290,000	5 1.459.000		070.000	675,000 \$	650,000 S	650,000 \$	500,000 \$	500,000 \$	500,000 \$	500,000 \$	500,000
								950,000 \$ 100,000 \$	850,000 \$ 100,000 \$	- \$	- 5	- \$	500,000 \$	500,000 5	300,000 \$	- 5	300,00
			Treatment Storage			100	\$ 424,000 \$ 150,000	5 150,000 5		100,000 \$	100,000 \$	100,000 \$	- \$	- \$	- 5	- 5	- 2
			Distribution			\$ 1,800,000	\$ 540,000	5 500,000 \$		500,000 \$	500,000 \$	- \$,		- \$	
			Distribution			3 1,800,000	5 540,000	5 500,000 5	500,000 5	300,000 3	300,000 3		- ·				
			Total Bond Funded			\$ -	\$ 7,300,000	4,500,000 \$		500,000 \$	500,000 \$	- \$	- \$	- \$	- \$	- \$	14
			Treatment			5 -	5 -	\$ - \$	- \$	- \$	- \$	- \$	- 5	- 5	- 5	-	
			Storage					\$ 1,500,000 \$		- \$	= 5	3.00	- \$	- \$	- S	- \$ - \$	-
			Distribution			\$ -	\$ 3,300,000	\$ 3,000,000 \$	- \$	- \$	- S	- S	- 5	. 2	- 5	- 5	
			Cash Funding Wholesale			\$ 49,861	\$ 28,913	5 20,428 \$	19,882 \$	15,660 \$	14,709 \$	22,814 5	19,012 \$	19,012 \$	19,012 \$	19,012 \$	19,01
			Cash Funding			\$ 49,861	\$ 28,913	5 20,428 \$	19,882 \$	15,660 \$	14,709 \$	22,814 \$	19,012 \$	19,012 \$	19,012 \$	19,012 \$	19,01

Schedule 5B - Sewer Capital Improvement Plan

Bond Summary	Bond S1	ŲS.	Bond 52	Bond S3	ŧ	Sond \$4	Bond SS	Bond S6	45	Bond S7	0	Bond S8	Bond S9	Bond 510
Total Bond Amount \$	10,000,000	\$	6,000,000	\$ 3,500,000	\$	500,000	\$ 32,500,000	\$ 1,000,000	\$	500,000	\$	20,000,000	\$ 3,700,000	\$ 5,500,000

	Sewer Projects	Cash	Bond	Associated	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Fleet Street Utilities Upgrade	100%	0%	Bond 100% Cash	\$80,000		Total Control of			No. of Control				CONTRACTOR OF THE PARTY OF THE		
	Fleet Street Utilities Upgrade	0%	100%	Bond S4	10000000	\$500,000										
1 1	P.I.W.W.T.P. Upgrades	0%	100%	Bond S1	\$10,000,000											
	P.I.W.W.T.P. Upgrades	0%	100%	Bond S5			\$32,500,000									
	P.I.W.W.T.P. Upgrades	0%	100%	Bond S8				520,000,000								
t	LTCP Contract #3A	0%	100%	Bond S2	\$6,000,000											
t F	Pease Wastewater Treatment Plant Upgrades	0%	100%	Bond 53	\$3,500,000											
	Pease Wastewater Treatment Plant Upgrades	0%	100%	Bond S6		\$1,000,000										
t F	Pease Wastewater Treatment Plant Upgrades	096	100%	Bond 59					53 700,000							
t f	Pease Wastewater Treatment Plant Upgrades	100%	0%	100% Cash				\$400,000								
1	Annual Sewer Line Replacement	100%	0%	100% Cash	\$750,000	\$500,000	5500,000	\$500,000	\$500,000	S 500 000 S	500,000					
1	Maplewood Ave. Sewer Line	100%	0%	100% Cash	Vana Cana	\$500,000					50000					
1	Lafayette Rd Pumping Station Upgrade	100%	0%	100% Cash	\$50,000	-										
t	Lafayette Rd Pumping Station Upgrade	0%	100%	Bond S7	100000000000000000000000000000000000000	\$500,000										
1	Mechanic St. Pumping Station Upgrade	0%	100%	Bond S10					\$500,000	\$5,000,000						
1	Water Meter Replacements	100%	0%	100% Cash		5325,000	\$125,000	\$50,000	550,000	\$50,000	550,000					
1	Water Efficiency Measures	100%	0%	100% Cash		575,80G	550,000	\$50,000		X-COVERN	- market College					
	Rolling Stock	100%	0%	100% Cash	\$56,000	\$187,000		- Services								
E	Budgeted Future Capital Projects	100%	0%	100% Cash	050,000	9107,000					5	1,500,000				
	Budgeted Future Capital Projects	100%	0%	100% Cash								1,300,000	1,500,000			
	Budgeted Future Capital Projects	100%	0%	100% Cash								i .	1,300,000	1,500,000		
E	Budgeted Future Capital Projects	100%	0%	100% Cash									2	1,500,000	1 500 000	
E	Budgeted Future Capital Projects	100%	0%	100% Cash										Þ	1,500,000	
	Budgeted Future Capital Projects	100%	0%	100% Cash											\$	1,5
		100%	0%	100% Cash												
		100%	0%	100% Cash												
		100%	0%	100% Cash												
1	Total Capital Sewer Projects				\$20,436,000	\$3,387,000	\$33,175,000	\$21,000,000	\$4,750,000	\$5,550,000	\$550,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,
			Total Cash Funded		\$ 936,000 \$	1,387,000	675,000 S	1,000,000 \$	550,000	S 550,000 S	550,000 \$	1.500.000 4				1075
			Treatment		\$ 330,000	1,367,000	5 - 5	400,000 \$	550,000	5 550,000 5	550,000 \$	1,500,000 \$	1,500,000 \$	1,500,000 \$	1,500,000 \$	1,5
			Collection		\$ 830,000	1,200,000	675,000 \$	600,000 \$	550.000	\$ 550,000 \$	550,000 \$		- 5	- \$	- 5	
			Pumping		\$ 50,000	1,200,000	5 - 5				550,000 \$	- \$	- \$	- \$	- Ş	
			rumping		3 30,000	, ,	,	- S		5 - 5	- 5	- \$	- \$	- \$	- \$	
			Total Bond Funded		\$ 19,500,000 \$	2,000,000	32,500,000 \$	20,000,000 \$	4,200,000	\$ 5,000,000 \$	- 5	. (- \$	- 4	- 5	
			Treatment		\$ 19,500,000 \$	1,000,000		20,000,000 \$	3,700,000	5 - 5	- S	- 5	- 5	- 5		
			Collection		5 - 5	500,000	- S	- \$	-	s - s	- Š	- 5	- \$	- 5	- 5	
			Pumping		0.0	500,000	- 5	~	500,000		2		2	- 3	- 5	

Schedule 6A

cted Water Debt Service Payments

Total Bond Funded Amount	\$3,300,000	Bond W2 \$3,500,000	\$1,000,000	Bond W4	Bond W5 \$500,000	8ond W6 \$3,000,000	Bond W7 \$500,000	Bond W8 \$500,000	Bend W9 5500,000	Band W10 \$500,000		
Associated Project	Maplewood Ave Waterline Replacement	Hobbs Hill Landing Water Tank Replacement	Greenland Well	Water Source Augmentation (eliminated)	Water System Pressure and Storage Improvements	New Castle Water Line Improvements	Water System Pressure and Storage Improvements	Water System Pressure and Storage Improvements	Water System Pressure and Storage Improvements	Reservoir Management		
ear of Issue Interest Payment ear of Issue sterest Rate on Borrowings ebt Maturity	YES FY 2016 3.75% 20	NO FY 2014 3.75% 20	YES FY 2016 3.75% 20	YES FY 2015 3.75% 20	YES FY 2016 3.75% 20	YES FY 2016 3.75% 20	YES FY 2016 3.75% 20	YES FY 2017 3.75% 20	YES FY 2018 3.75% 20	YES FY 2020 3.75% 20		
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Vater Projected Debt Payments otal Principal otal Interest	\$ - \$ -	\$ \$ \$	\$ 306,250 5 \$ 175,000 5 \$ 131,250 5		\$ 1,020,969 \$ 590,000 \$ 430,969						\$ 665,000 \$	973,43 665,00 308,43
ayment Schedule Bond WI Payment Number	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Principal Interest	5	\$.	\$ - !		\$ 165,000 \$ 120,656	\$ 165,000	\$ 165,000		\$ 165,000	165,000		165,00
Total Bond Payment	\$ -	\$ -	5 -					\$ 102,094 \$ 267,094	\$ 95,906 \$ 260,906	89,719 1 254,719 1	5 83,531 \$ 5 248,531 \$	77,34 242,34
Outstanding Principal	s -	\$.	\$ -	3,300,000	\$ 3,300,000	\$ 3,135,000	\$ 2,970,000	\$ 2,805,000	\$ 2,640,000	2,475,000		2,145,00
Bond W2 Payment Number Principal	5	5 0	\$ 175,000 \$	2 175,000	s 175,000	\$ 175,000	\$ 175,000	5 175,000	9 175,000	8 175,000	9 175,000 S	10
Interest	s -	5 -	\$ 131,250 5	124,688	\$ 118,125	\$ 111,563	5 105,000	\$ 98,438	\$ 91,875	85,313	\$ 78,750 \$	72,18
Total Bend Payment	S	\$	\$ 306,250	299,688	\$ 293,125	\$ 286,563	5 280,000	\$ 273,438	\$ 266,875	260,313	5 253,750 S	247,18
Outstanding Principal	\$	\$ 3,500,000	\$ 3,500,000	3,325,000	\$ 3,150,000	\$ 2,975,000	\$ 2,800,000	\$ 2,625,000	\$ 2,450,000	2,275,000	5 2,100,000 \$	1,925,00
Bond W3 Payment Number Principal	\$ -	s -	\$ - 5	0	5 50,000	\$ 50,000	\$ 50,000	4 \$ 50,000	\$ 50,000	50,000	7 5 50,000 S	8
Interest	s -	\$.	5 - 5	18,750	\$ 36,563	\$ 34,688	\$ 32,813	\$ 30,938	\$ 29,063	27,188	5 25,313 \$	50,00 23,43
Total Bond Payment	\$ -	\$	\$ - 5									73,43
Outstanding Principal Bond W4 Payment Number	\$.	\$.	\$ - :	1,000,000	\$ 1,000,000	\$ 950,000	\$ 900,000		\$ 800,000	750,000	\$ 700,000 \$	650,00
Principal	\$	5	\$ - 5		s	5	5	5 -	5	7	5 - 5	9
Interes: Total Bond Payment	\$	5	\$ 5		\$	\$ -	\$	\$ -	\$.		5 - 5	1 1 2
Outstanding Principal	\$	5	5		\$	5		\$			\$	
Bond W5 Payment Number				0	1	2		4	5	,	*	8
Principal	5 -	S -	\$ - 5		\$ 25,000	\$ 25,000			\$ 25,000 5			25,00
Interest Total Bond Payment	\$ -	\$ -	\$ - 5			\$ 17,344 \$ 42,344		5 15,469 5 40,469				11,71 36,71
Outstanding Principal	\$ -	\$ -	\$ - :						1050 UNDSTRUCTOR	in strenger of	t sextant is	325,00
Bond W6 Payment Number				0	1	2	3	4	3	6	- 1	- 8
Principal Interes:	\$.	5 -	\$	56,250	\$ 150,000 \$ 109,688		5 150,000 5 98,438	S 150,000 S 92,813		150,000 5 81,563 5	5 150,000 S 5 75,938 5	150,00
Total Bond Payment	\$	\$	\$		\$ 259,688							70,31 220,31
Outstanding Principal	\$.	\$	\$	3,000,000	\$ 3,000,000	\$ 2,850,000	\$ 2,700,000	\$ 2,550,000	5 2,400,000	2,250,000	\$ 2,100,000 \$	1,950,00
Bond W7 Payment Number				0	1	2	3	4	5	6	7	8
Principal Interest	\$ - \$ -	S -	\$ - 5		\$ 25,000 \$ 18,281	\$ 25,000 \$ 17,344	\$ 25,000 \$ 16,406			25,000 S	5 25,000 \$ 5 12,656 \$	25,00 11,71
Total Bond Payment	\$ -	\$.	\$ - 5									36,71
Outstanding Principal	\$ -	\$ -	\$ - 1	500,000	\$ 500,000	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	375,000	\$ 350,000 \$	325,00
Bond W8 Payment Number Principal		4 0 0 0	7 3 36	GIV G	0	1	2	3	4	5	5	y
Interest	\$ -	\$	\$		\$ 9,375	\$ 25,000 \$ 18,281		\$ 25,000 \$ 16,406	\$ 25,000 S \$ 15,469 S	25,000 s 14,531 s		25.00 12,65
Total Bond Payment	5	5	\$ 3		\$ 9,375	\$ 43,281	5 42,344	\$ 41,406				37,63
Outstanding Principal	\$.	5 .	6 - 4		\$ 500,000	\$ 500,000	\$ 475,000	\$ 450,000	5 425,000	400,000 \$	9 375,000 S	350,00
Bond W9 Payment Number Principal	5 -	5	s - s		\$ -	o s	1 \$ 25,000	2 \$ 25,000	\$ 25,000 \$	4	5	6
Interest	\$	\$ 4	\$ - \$		\$.	\$ 9,375	\$ 18,281	\$ 17,344	\$ 16,406 \$	15,469 \$	14,531 \$	25,000 13,59
Total Bond Payment	\$ -	\$	\$ - 5			\$ 9,375					39,531 \$	38,59
Outstanding Principal	5 -	\$ -	\$ - 5		\$.	\$ 500,000	\$ 500,000		\$ 450,000	425,000 \$	400,000 \$	375,00
Bond W10 Payment Number Principal	s -	\$	\$. 5		\$	\$	9	5 -	s 25,000 s	25,000 \$	3 25,000 s	4 25,000
Interest Total Bond Payment	\$ -	5	\$ 5		\$	\$	6	\$ 9,375	\$ 18,281 5	17,344 \$	16,406 5	15,469
			,			BEST STE	5	\$ 9,375	5 43,281 5	42,344 \$	41,406 \$	40,469
Outstanding Principal	\$ -	5	\$ - 5		5	\$	\$	\$ 500,000	\$ 500,000	475,000 \$	450,000 \$	425,000

Schedule 6B - Projected Sewer Debt Service Payments

Total Bond Funded Amount (includes admin exp)	\$10,000,000	\$6,000,000		Bond \$4 \$500,000	\$32,500,000	Bond \$6 \$1,000,000	8ond 57 \$500,000	8ond \$8 \$20,000,000	Bond 59 \$3,700,000	\$5,500,000		
Associated Project	P.I.W.W.T.P. Upgrades	LTCP Contract #3A	Pease Wastewater Treatment Plant	Fleet Street Utilities Upgrade	P.I.W.W.T.P. Upgrades	Pease Wastewater Treatment Plant Upgrades	Lafayette Rd Pumping Station Upgrade	P.I.W.W.T.P. Upgrades	Pease Wastewater Treatment Plant Upgrades	Mechanic St. Pumping Station Upgrade		
Year of Issue Interest Payment Year of Issue Interest Rate on Borrowings Debt Maturity	NO FY 2014 3.75% 20	NO FY 2013 3.44% 20	Upgrades NO FY 2014 3.75% 20	YES FY 2016 3,75% 20	YES FY 2016 4.25% 30	YES FY 2016 3.75% 20	YES FY 2016 3.75% 20	YES FY 2017 3.75% 20	YES FY 2018 3.75% 20	YES FY 2018 3.75% 20		
Sewer Projected Debt Payments	FY 2013	\$ 501,120 \$ 300,000 \$ 201,120					\$ 3,618,333				5,989,085 \$ 3,618,333 \$ 2,370,751 \$	5,849,175 3,618,333 2,230,841
Payment Schedule	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Bond 51 Payment Number Principal Interest Total Bond Payment	\$ - \$ -	\$ - \$ - \$ -	5 500,000 5 375,000 \$ 875,000	365,625	346,875	\$ 328,125	\$ 309,375	290,625	\$ 271,875	5 500,000 S S 253,125 S S 753,125 S	500,000 \$ 234,375 \$ 734,375 \$	10 500,000 215,625 715,625
Outstanding Principal	s .		\$ 10,000,000								6,000,000 \$	5,500,000
Bond 52 Payment Number	i i	1		3	4	5	6	7	2	9	10	11
Principal Interest Total Bond Payment	\$.	\$ 300,000 \$ 201,120 \$ 501,120	\$ 201,000	\$ 300,000 1 \$ 181,008 1 \$ 481,008 1	170,952	\$ 160,896	\$ 150,840	\$ 300,000 \$ 140,764 \$ 440,784	\$ 300,000 \$ 130,728 \$ 430,728	\$ 300,000 5 \$ 120,672 5 \$ 420,672 5	300,000 S 110,616 S 410,616 S	300,000 100,560 400,560
Outstanding Principal	\$ 6,000,000	\$ 6,000,000	\$ 5,700,000	5 5,400,000	5,100,000	\$ 4,800,000	\$ 4,500,000	4,200,000	5 3,900,000	\$ 3,600,000 \$	3,300,000 \$	3,000,000
Bond 53 Payment Number Principal Interest	\$ \$	5 5 -	1 \$ 175,000 \$ 131,250	\$ 127,969	121,406	\$ 114,844	\$ 108,281	101,719	\$ 95,156		9 175,000 \$ 82,031 \$	10 175,000 75,469
Total Bond Payment Outstanding Principal	\$.	\$ 3,500,000	\$ 306,250 \$ 3,500,000							ti erritario di	257,031 \$ 2,100,000 \$	250,469 1,925,000
Bond SA Payment Number		3,300,000	3,300,000	0	1	2	30.00	- 4	5	6	7	8
Principal Interest Total Bond Payment	\$.	\$ \$	\$ - \$ - \$ -	5 9,375 5 9,375 1	18,281	\$ 17,344	5 16,406	25,000 5 15,469 5 40,469	5 14,531	\$ 13,594 \$	25,000 S 12,656 S 37,656 \$	25,000 11,719 36,719
Dutstanding Principal	\$	\$ -	\$.	\$ 500,000	500,000	\$ 475,000	5 450,000	\$ 425,000	\$ 400,000	\$ 375,000 \$	350,000 \$	325,000
Bond 55 Payment Number Principal Interest	\$ \$	\$ \$	\$.		1,358,229	\$ 1,312,188	\$ 1,266,146	1,220,104	5 1,174,063	5 1,128,021 \$	1,081,979 \$	8 1,083,333 1,035,938
Total Bond Payment Outstanding Principal	s .	s .	s .								2,165,313 \$ 26,000,000 \$	2,119,271
Bond 56 Payment Number Principal	\$		\$	5	1 50,000	\$ \$0,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000 5	7 50,000 S	8 50,000
Interest Total Bond Payment	\$ -	5	\$	5 18,750 : 5 18,750 :			\$ 32,813 \$ 82,813	860,08 860,08	5 29,063 5 79,063	\$ 27,188 S \$ 77,188 S	75,313 5 75,313 5	23,438 73,438
Outstanding Principal	\$ +	\$	\$	\$ 1,000,000	1,000,000	\$ 950,000	\$ 900,000	\$ 859,000	\$ 800,000	S. S	700,000 \$	650,000
Bond S7 Payment Number Principal Interest Total Bond Payment	\$ - \$ -	\$ - \$ -	5 .	0 5 9,375 \$ 9,375	18,281	5 17,344	\$ 16,406	\$ 15,469	\$ 14,531	\$ 13,594 \$	7 25,000 \$ 12,656 \$ 37,656 \$	8 25,000 11,719 36,719
Outstanding Principal	\$.	s -	550	\$ 500,000							350,000 \$	325,000
Bond SS Payment Number Principal Interest	5	5	5		0 375,000	\$ 1,000,000 \$ 731,250			5 1,000,000 5 618,750	\$ 1,000,000 \$ \$ 581,250 \$	6 1,000,000 S 543,750 S	7 1,000,000 506,750
Total Bond Payment	\$	5	5	\$	375,000		5 1,693,750	1,656,250	\$ 1,618,750	\$ 1,581,250 \$	1,543,750 5	1,506,250
Outstanding Principal	\$.	\$ -	\$	\$	\$ 20,000,000						15,000,000 \$	14,000,000
Bond S9 Payment Number Principal Interest Total Bond Payment	\$. \$.	\$ \$	\$ -	s - s -	s -	\$ \$ 69,375 \$ 69,375		\$ 128,344	\$ 121,406	S 114,469 S	5 185,000 S 107,531 S 292,531 S	6 185,000 100,594 285,594
Outstanding Principal	\$.	\$	5. 0	\$ -		\$ 3,700,000		,				2,775,000
Bond \$10 Payment Number Principal Interest	\$.	\$	\$ \$	\$ -		\$. \$ 103,125	1 \$ 275,000 \$ 201,094	\$ 275,000 \$ 190,781	\$ 275,000 \$ 180,459	\$ 275,000 \$ \$ 170,156 \$	5 275,000 \$ 159,844 \$	6 275,000 149,531
Total Bond Payment	5	\$	5	•		\$ 103,125	\$ 476,094	\$ 465,781		5 445,156 S	434,844 \$	424,531
Outstanding Principal	5	\$	5	•	35	\$ 5,500,000	\$ 5,500,000	5 5,225,000	5 4,950,000	\$ 4,675,000 \$	4,400,000 5	4,125,000

City of Portsmouth - Water and See Jet
Schedule 7 - Foxed Asse.

Schedule 7 - Foxed Asse.

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Lower Port and Post inflation - Factor - TS

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29 of 76
Prepared By Merecoal and Estantial Services Group
2014 Model

City of Portsmouth - Water and Sewer Financial Model

Schedule 8 - Capital Stabilization Analysis

WATER	Current Year	2012	
	CIP Beginning Year	2015	

	% to Whoisale	Total Replacement Costs	Arrears	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Buildings	0.00%	\$3,136,466	\$ 3,112,847	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	23,619	
Proposed Funding Schedule*		30	\$ 104,549											
Resulting Proposed Capital Spending				\$ -	\$0	\$104,549	\$104,549	\$104,549	\$104,549 \$	104,549 \$	104,549 \$	104,549 \$	104,549	104,549
Infrastructure	2.18%	\$8,323,845	\$ 1,355,005	137,225	\$177,697	\$184,410	\$356,525	\$1,065,477	\$433,170 \$	106,548 \$	272,516 \$	1,383,072 \$	2,622,713	229,487
Proposed Funding Schedule*		30	\$ 277,461											
Resulting Proposed Capital Spending				\$ -	\$0	\$277,461	\$277,461	\$277,461	\$277,461 \$	277,461 \$	277,461 \$	277,461 \$	277,461	277,461
Machinery & Equipment	0.00%	\$13,046,971	\$ 5,141,358	392,832	\$0	\$1,049,690	\$0	\$136,042	\$544,455 \$	476,564 \$	612,819 \$	133,267 \$	4,559,943	<i>ii.</i> •
Proposed Funding Schedule*		15	\$ 869,798											
Resulting Proposed Capital Spending				\$ -	\$0	\$869,798	\$869,798	\$869,798	\$869,798 \$	869,798 \$	869,798 \$	869,798 \$	869,798	869,798
Total Projected Water Capit	al Projects			\$ -	\$0	\$0	\$301,808	\$401,808	\$576,808	\$601,808	\$601,808	\$751,808	\$751,808	\$751,808
* Funding Schedule must be a #	of years or N/A	N	Wholesale	\$ -	\$ - \$	6,052 \$	6,052 \$	6,052 \$	6,052 \$	6,052 \$	6,052 \$	6,052 \$	6,052	6,052
SEWER	Current Year	2012												
Seven	CIP Beginning Year	2015												

	Total Replacement Costs	Arrears	FY 2013	FY 20	14	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Buildings	\$3,211,774 \$	1,003,149	\$ -	\$ 1,19	54,898 \$	400,125 \$	- \$	- \$	- \$	- \$	653,603 \$	- \$	5	\$ -
Proposed Funding Schedule*	30 \$	107,059												
Resulting Proposed Capital Spending			\$ -		\$0	\$107,059	\$107,059	\$107,059	\$107,059 \$	107,059 \$	107,059 \$	107,059 \$	107,059	\$ 107,059
Infrastructure	\$5,163,467 \$	-4/	\$ -		\$0	\$5,163,467	\$0	\$0	\$0 \$	- \$	- \$	- \$		\$ -
Proposed Funding Schedule*	30 \$	172,116												
Resulting Proposed Capital Spending			\$ -		\$0	\$172,116	\$172,116	\$172,116	\$172,116 \$	172,116 \$	172,116 \$	172,116 \$	172,116	\$ 172,116
Machinery & Equipment	\$16,111,095 \$	5,169,141	\$ 267,40	2 \$	16,160	\$961,888	\$511,686	\$541,067	\$0 \$	1,883,483 \$	1,395,796 \$	5,115,119 \$	115,141	\$ 134,213
Proposed Funding Schedule*	15 \$	1,074,073												
Resulting Proposed Capital Spending			\$ -		\$0	\$1,074,073	\$1,074,073	\$1,074,073	\$1,074,073 \$	1,074,073 \$	1,074,073 \$	1,074,073 \$	1,074,073	\$ 1,074,073
Total Projected Water Capital Projects			\$ -		\$0	\$0	\$678,248	\$353,248	\$803,248	\$803,248	\$803,248	\$0	\$0	\$0

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

City of Portsmouth -

nd Sewer Financial Model

Schedule 9A - Miscellaneous Water Revenues

		100	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
B.	dget Unit ACCT. # WATER REVENUES	State of the last	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
No.	50751 335914 STATE AID GRANT PROGRAM	5	1,100 \$	16,300	c	52,127 S	29,973 \$							- 9				
	50751 335915 STATE REVOLVING LOAN PRGM	Š	1,100 9	10,500	Š	32,127 3	23,373 \$	\$						- 3	- 5	- 3	- 3	3.5
	50751 335921 HOUSEHOLD HAZARDOUS WASTE	S	6,696 S	969 S	3,392 \$	6.016 S	1,970 5	- 5	9 1			324						
	340982 STATE FORCE-13455 MIDDLE	200	0.0000000000000000000000000000000000000	- 3-33	16000 6	247.55	\$	25,385 S	8 1				5 5	- 5	- 5	- \$		- 27
	340983 STATE FORCE-13455C MAPLE						5	38,848 S	9 1									
	340984 STATE FORCE-13455D WOODBURY						5	1,784 S				5.0	\$. \$	- 5	- 5	. 5	- 6	
	50751 340994 PAYBACK FROM SEWER	\$	96	\$	- \$	2	S	- 5				a .	5 . 5	- 5	- 5	. 5		
	50751 340995 PAYBACK FROM GENERAL FUND	\$		5	- \$	2	\$	- s					s - 5	- 5	- 5	- 5		- 5
	50751 340997 REV FROM SPECIAL AGRMNTS	\$	20,515 \$	20,515 \$	28,399 \$	20,515	\$	429 \$	429	519	5 519	519	S 519 S	519 \$	519 \$	519 S	519 5	519
	50751 342301 FIRE SERVICES	\$	200,588 \$	195,832 \$	184,688 \$	207,729 \$	210,051 \$	202,585 \$	185,000	211,957	236,127	260,297	\$ 284,467 \$	308,637 \$	309,475 \$	316,030 \$	321,909 \$	327,233
	50751 342302 HYDRANT RENTAL INCOME	\$	107,200 \$	107,200 \$	107,200 \$	104,000 \$	104,000 \$	104,000 \$	104,000	156,000 \$	208,000	260,000	\$ 312,000 \$	364,000 \$	416,000 S	468,000 \$	520,000 \$	572,000
% increase in charg	50751 342303 BACKFLOW TESTING	\$	99,218 \$	92,499 \$	95,621 \$	84,770 \$	104,846 \$	86,438 \$	95,000	114,943	114,943	114,943	\$ 114,943 \$	114,943 \$	114,943 \$	114,943 \$	114,943 \$	114,943
	50751 342304 SERVICE CHARGES-SPECIAL	5	44,392 \$	38,747 \$	25,980 \$	24,212 S	23,182 \$	29,810 \$	29,810	36,068	36,068	36,068	\$ 36,068 \$	36,068 \$	36,068 \$	36,068 \$	36,068 \$	36,068
	50751 342305 JOB WORKED SERVICE	\$	127,767 \$	79,792 \$	67,958 \$	62,702 \$	107,459 \$	187,959 \$	80,000	96,794	96,794	96,794	5 96,794 5	96,794 \$	96,794 \$	96,794 \$	96,794 \$	96,794
	50751 342306 COST OF SALES	\$	(69,921) \$	(56,500) \$	(31,623) \$	(44,586) \$	(55,663) \$	- 5		- 5	- :		s - s	- \$	- \$	- \$	- 5	31.
	50751 342307 MISCELLANEOUS	S	11,365 \$	6,937 \$	7,307 \$	2,063 \$	23,193 \$	2,323 \$	10,000	12,099	12,099	12,099	\$ 12,099 \$	12,099 \$	12,099 \$	12,099 \$	12,099 \$	12,099
	50751 342308 PENALTY INCOME	\$	9,643 \$	7,482 \$	10,118 \$	(80) S	(40) 5	- \$		- 5	5		\$ - \$	- \$	- \$	- \$	- \$	
	50751 342311 RAIN BARRELS SALES	\$	- \$	- \$	21,060 \$	5,760 \$	2,610 \$	- \$		- 5	- 1		\$ - \$	- \$	- \$	- \$	- \$	
	50751 350111 SALE - MUNICIPAL PROPERTY		\$	12,774 \$	2,360 \$	15,500 \$	8,437 \$	- \$		- 5	- :	3	\$ - \$	- \$	- \$	- \$	- \$	
	50751 350201 WTR CAPACITY USE SURCHARGE	\$	69,030 \$	34,949 \$	55,380 \$	33,336 \$	47,121 \$	57,917 \$	40,000	48,397	48,397	48,397		48,397 \$	48,397 S	48,397 \$	48,397 \$	48,397
	50751 350201 INTEREST ON INVESTMENTS 350921 MISC REVENUE	>	59,122 \$	16,496 \$	23,459 \$	9,973 \$	3,945 \$	4,897 \$	3,000	3,630	3,630			3,630 \$	3,630 \$	3,630 \$	3,630 \$	3,630
	393702 BOND PREMIUM AMORTIZATION						5	6,525 \$	6,525		7,895	50 0000000		7,895 \$	7,895 \$	7,895 \$	7,895	7,895
	342202 Revenue from Other Sources						\$	31,400 \$				-	s - s	5	- \$	- \$	* \$	
	50751 391404 TRANSFER TO CAPITAL PROJ						>	50,286 \$	42,000	50,817	50,817	50,817	5 50,817 \$	50,817 \$	50,817 \$	50,817 \$	50,817	50,817
1	Bill 0.06% Total Water Revenues	s	686,715 \$	573,992 \$	601,299 \$	584,037 \$	611,084 \$	830,585 \$	595,764	739,118	815,288	891,458	\$ 967,628 \$	1,043,798 \$	1,096,636 \$	1,155,191 \$	1,213,071 5	1 270 201
	Total Mater Revenues	75	000,725 7	373,332 4	001,233 \$	364,037 3	011,004 3	830,383 3	393,764	755,116 ;	813,266 ;	891,438	\$ 307,028 \$	1,043,798 \$	1,096,636 \$	1,155,191 5	1,213,0/1 \$	1,270,394
	50751 342201 MUNICIPAL	\$	134,522 \$	135,155 5	144,921 5	171.389 S	216.312 \$	195,499										
	50751 342203 COMMERCIAL TYPE 1	\$	1,854,738 \$	1,950,368 \$	2,363,740 S	3,525,550 \$	3,300,631 \$	2,825,110										
	50751 342206 INDUSTRIAL TYPE 1	\$	477,352 \$	575,439 \$	613,955 \$	1,265,958 \$	1,706,092 \$	1,887,505										
	50751 342208 RESIDENTIAL TYPE 1	S	1,996,381 \$	2,166,526 \$	3,045,197 \$	3,464,017 S	3,217,876 S	3,203,078										
		\$	4,462,992 \$	4,827,488 \$	6,167,813 \$	8,426,913 \$	8,440,912 \$	8,111,192										
	50751 393900 BUDGETARY USE OF FUND BAL	\$	5	\$	- \$	-	s	100,000										
	Wholesale	\$	430 \$	360 \$	377 S	366 \$	383 \$	520 \$	373	463 \$	5 511 5	559	\$ 606 S	654 \$	687 \$	724 S	760 \$	796

City of Portsmouth - Water and Sewer Financial Model

Schedule 9B - Miscellaneous Sewer Revenues

			100	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
				Actual	Actual	Actual	Actual	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
8udget Uni	L ACCT.#	SEWER REVENUES														THE STATE OF THE S		0.550	
51751	33193	6 FEMA 12/2008 STORM	\$	- 5	9,010				\$		\$ -	\$ -	\$ - \$	- 1	5 - 5	4	S -	\$ -	s -
51751	335914	STATE AID GRANT PROGRAM	\$	1,457,449 \$	1,415,578 \$	1,484,956 \$	1,315,206 \$	1,175,373 \$	377,428 \$	365,519	\$ 310,359	\$ 341,698	\$ 329,789 \$	317,879	\$ 305,968 \$	294,059	\$ 236,937	\$ 229,101	s -
51751	335915	STATE REVOLVING LOAN PRGM	5	- 5		5			\$		\$ -	\$ -	\$ - \$	- 1	\$ - \$	-	\$ -	\$ -	\$ -
51751	335916	STATE AID GRANT PEASE	\$	- \$		\$			S		s -	\$ -	\$ - \$	-	5 - 5		Ś -	\$ -	S -
51751	335921	HOUSEHOLD HAZARDOUS WASTE	\$	- \$	6,525 \$	6,758 \$	3,747 \$	725	\$		s -	\$ -	\$ - \$		s - s		\$ -	\$ -	s -
	34098	2 FORCE AGREEMENT						Ś	22,529 \$	2.1	s -	\$ -	\$ - 5		5 - 5		5 -	s -	\$.
51751	340993	PEASE REIMBURS SEWER LOAN	\$	67.485 S	- 5	57,103 S	- 5	46,720 S	41,529 \$		\$ 9,075	\$ 25,956	\$ 20,764 \$	15.573	\$ 10,382 \$	5,191	\$.	\$ -	s .
51751	340994	PAYBACK FROM SEWER	5	P. P. C.		EVERTON: 0			\$	-500000	\$	\$ -	s - s	7007(0)	\$ - S		s .	\$ -	š .
51751	340997	REV FROM SPECIAL AGRIMNTS	S	246,781 \$	225,204 \$	1,117,178 \$	135,830 \$	35,859 \$	52,756 \$	25,497	\$ 27,375	\$ 18,126	\$ 14,173 S	10,031	5 5,689 5	1,199	573	\$ -	6
51751	343301	PERMITS	5	2,318	\$	500 \$	1,995 S	2,085 \$	500 S			\$ 605	5 605 5	605	\$ 605 5	605	\$ 605	\$ 605	\$ 605
51751	343302	RESTAURANT TESTING	5		5		4655	2,000	5	3300		\$	\$ 6	003	\$ 5	003	ė oos	¢ 005	6
51751	343303	SEPTAGE	5	98.653 \$	117.529 \$	117,343 \$	145,850 \$	163.538 S	170,964 S		*	\$ 145,000	\$ 145,000 \$	145,000	-	145,000	\$ 145,000	\$ 145,000	5 145,000
51751	343304	SERVICE CHARGES-SPECIAL	4	30,055	227,023	117,545 ¢	143,030 5	103,550 5	170,504	143,000		\$ -	s - s		\$ - \$		\$ 143,000	\$ 143,000	5 143,000
51751	343305	JOB WORKED SERVICES	4	26,533 S	6,845 \$	5,621 \$	- \$	108 \$	2,055 \$			5	\$ 6,054 \$	6.054			*	\$ 6,054	\$ 6,054
51751	343306	COST OF SALES		(21.859) \$	(5,367) \$	(2,702) \$	- 5	(61) \$	- \$			\$ -	s - s	8,034	5 - S	0,034	5 6,034	2 0,034	5 6,054
51751	343307	MISCELLANEOUS		11,689 S	11,026 \$	12,306 \$	35,909 \$	11.860 \$	15,584 S				70			18,162	\$ 18,162	\$ 18,162	\$ 18,162
51751	343307	PENALTY INCOME	6	10.341 5	8,444 \$	7,720 S	(36) \$	(38) \$	(2,126) \$							(2,574)			
51751		1 SWR CAPACITY USE SURCHARGE	3	62.001 5	41.053 5	69,236 S	25,976 \$	52,938 \$	54,816 S									\$ (2,574)	
51751	350100	SALE - MUNICIPAL PROPERTY	3	(34,585) \$	14,255 \$	- 5		52,938 \$	54,816 5	54,816			\$ 66,372 \$	66,372	\$ 66,372 \$	66,372	\$ 66,372		\$ 66,372
			3			54.75 (Strong)	19,220 \$		3			\$ -	- 5		5	22.0200	\$ -	\$ -	\$
51751	350201	INTEREST ON INVESTMENTS	2	305,978 \$	70,581 \$	10,186 \$	9,332 5	7,338 \$	12,511 \$				3,000 \$	3,000	\$ 3,000 \$	3,000	\$ 3,000	\$ 3,000	\$ 3,000
51751		S GREAT BAY ESTUARY				\$	98,273 \$	351,900 \$	221,349 \$			\$ -		18	s - s		\$ -	\$	5
		6 ARRA DEBT FORGIVENESS	<	12/22/21		20	702223 12	5	2,717 \$		T	\$ -	5 - 5	2000.001	70		S -	\$ -	5 -
51751	350921	MISC REVENUE	2	1,256		>	17,921 \$	- \$	15,124 \$					18,312		EG,UEE		\$ 18,312	\$ 18,312
	270000	Sewer Issued Debt Related Revenues						\$	581,506 \$			- STORES	\$ 513,101 \$	496,000	\$ 478,898 \$	461,798	*	A COMMENTAL	\$ 148,238
	343102	Revenue from Other Sources						\$	336,966 \$			\$	s - s		\$ - \$	0.00	\$ -	5	5
		TRANSFER TO CAPITAL PROJ				5	- \$		\$		\$	\$ -	s - s		\$ - \$		\$ -	\$	\$ -
		2 Bond Premium Amortizaion						\$	38,638 \$	9 1	\$	\$ -	s - s	8 1	\$ - \$	- 8	\$ -	\$ -	\$ -
51751	The state of the s	BUDGETARY USE OF FUND BAL	5			5	- 5		\$		\$.	\$ -	s - s		s - s		\$ -	\$	\$ -
	1	otal Sewer Revenues	\$	2,234,039 \$	1,920,683 \$	2,886,206 \$	1,809,222 \$	1,848,345 \$	1,944,847 \$	1,788,949		\$ 1,170,915	\$ 1,132,760 \$	1,094,416	\$ 1,055,870 \$	1,017,180	\$ 728,807	\$ 713,135	\$ 403,171
					V						632,309								
51751	343101	MUNICIPAL	5	83,426 \$	70,539 \$	75,435 S	83,015 \$	145,455 \$	162,708										
51751	343103	COMMERCIAL TYPE 1	5	2,990,096 \$	2,280,109 \$	2,296,241 \$	3,230,705 \$	3,682,461 \$	3,858,294										
51751	343106	INDUSTRIAL TYPE 1	S	473,324 \$	537,310 \$	677,255 \$	657,355 \$	2,001,775 \$	2,792,995										
51751	343108	RESIDENTIAL TYPE 1	\$	2,677,349 \$	2,490,512 \$	2,535,388 \$	2,793,225 \$	3,982,882 \$	4,555,052										
			5	6,224,195 \$	5,378,470 \$	5,584,320 \$	6,764,300 \$	9,812,573 \$	11,369,050										
									15.86%										
Sewer Reve	nues from D	ebt Service																	
	S	ewer Issued Debt Related Revenues																	
		PIWWTP Improvements-State Aid		\$	854,731 \$	809,302 \$	763,873 \$	718,445 \$	- \$	- 1	\$ -	\$	\$ - \$	- 1	\$ - \$		\$ -	\$	\$
		PIWWTP Improvements-State Aid		\$	53,517 \$	50,672 \$	47,828 \$	44,983 \$	- \$		\$.	\$ -	\$ - \$	- 1	\$ - \$		\$ -	\$ -	5 -
		PIWWTP Improvements-State Aid		\$	5,823 \$	5,514 \$	5,204 \$	4,895 \$	- \$		\$ -	\$ -	\$ - \$		\$ - \$		\$ -	\$	\$ -
		Pease WWTP-State Aid		\$	140,484 \$	136,400 \$	132,316 \$	128,233 \$	124,148 \$	120,065	\$ 116,289	\$ 111,897	\$ 107,814 \$	103,730	\$ 99,646 \$	95,563	\$ -	\$	5 -
		Pease Development Authority		\$. \$	- \$	- \$	163,009 \$	157,819 \$	152,627	\$ 46,258	\$ 142,246	\$ 137,054 \$	131,863	\$ 126,672 \$	121,481	\$ -	\$ -	S -
		Phase I-State Aid		\$	113,631 \$	110,787 \$	107,883 \$	104,979 \$	102,075 \$							81,748	5 78,844	\$ 75,940	S .
		Phase 2-State Aid		S	217,153 \$	212,231 \$	207,309 \$	202,386 \$	197,464 \$			\$ 182,696	S 177,774 S	172,851		163,006			5 148,238
		Total		S	1,385,339 \$	1.324.906 \$	1,264,413 \$	1,366,930 \$	581,506 \$	564,404	\$ 351,799	\$ 530,202	5 513,101 5				\$ 236,937		

Schedule 10 - Revenue Requirements

Water Fund	TO STORY THE ALL WAS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Operating Costs					200							
otal Operating Expenses		\$4,271,972	\$4,767,674	\$4,814,521	\$5,019,987	\$5,235,132	\$5,460,451	\$5,696,467	\$5,943,732	\$6,202,828	\$6,474,369	\$6,759,003
Operating Reserve Contribution	_	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Cost	\$4,271,972	\$4,767,674	\$4,814,521	\$5,019,987	\$5,235,132	\$5,460,451 \$	5,696,467 \$	5,943,732 \$	6,202,828 \$	6,474,369 \$	6,759,003
Capital Costs												
xisting Debt Service Payments		\$2,583,734	\$2,452,478	\$2,377,991	\$2,279,431	\$2,214,694	\$2,149,955 \$	2,080,217 \$	2,015,730 \$	1,963,840 \$	1,911,953 \$	1,828,564
Cash Funded Capital Projects		\$1,842,000	\$2,290,000	\$1,459,000	\$950,000	\$850,000	\$675,000 \$	650,000 \$	650,000 \$	500,000 \$	500,000 \$	500,000
Projected Debt Service Expense		\$0	\$0	\$306,250	\$455,313	\$1,020,969	\$1,042,126	\$1,052,969	\$1,038,344	\$1,048,250	\$1,023,313	\$998,375
Capital Stabilization		\$0	\$0	\$0	\$301,808	\$401.808	\$576,808 \$	601,808 \$	601,808 \$	751,808 \$	751,808 \$	751,808
	Total Capital Expenses	\$4,425,734	\$4,742,478	\$4,143,241	\$3,986,552	\$4,487,471	\$4,443,889 \$	4,384,994 \$	4,305,882 \$	4,263,899 \$	4,187,075 \$	4,078,747
Total Revenue Requirement		\$8,697,706	\$9,510,152	\$8,957,762	\$9,006,539	\$9,722,603	\$9,904,340 \$	10,081,461 \$	10,249,614 \$	10,466,727 \$	10,661,443 \$	10,837,751
Less Miscellaneous Other Revenues		\$830,585	\$595,764	\$739,118	\$815,288	\$891,458	\$967,628 \$	1,043,798 \$	1,096,636 \$	1,155,191 \$	1,213,071 \$	1,270,394
Water Net Revenue Requirement		\$7,867,121	\$8,914,388	\$8,218,644	\$8,191,251	\$8,831,145	\$8,936,712 \$	9,037,663 \$	9,152,978 \$	9,311,535 \$	9,448,373 \$	9,567,357
Debt Service As % of Total Revenue Reg	Debt Service As % of Total Revenue Requirements		25.79%	29.97%	30.36%	33.28%	32.23%	31.08%	29.80%	28.78%	27.53%	26.08%
	\$		23.7370	23.3770	30.30%	33.2070	32.2370	31.00%	25.00%	26.7676	27.55%	20.0676
Sewer Fund	Ś	284,271 FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Operating Costs		F1 2013	FT 2014	FT 2015	PT 2016	F1 2017	F1 2018	FT 2019	F1 2020	FT 2021	FY 2022	FY 2023
Total Operating Expenses		\$5,749,617	\$6,784,229	\$6,714,920	\$6,996,191	\$7,290,471	\$7,598,420	\$7,920,734	\$8,258,148	\$8,611,438	\$8,981,421	\$9,368,961
Operating Reserve Contribution		\$0,745,617	\$0,784,229	\$0,714,320	\$0,330,131	\$7,290,471	\$7,336,420	\$7,920,734	\$0,230,148	\$6,611,436	50,981,421	\$9,368,961
operating reserve contribution	Total Operating Cost	\$5,749,617	\$6,784,229	\$6,714,920	\$6,996,191	\$7,290,471	\$7,598,420 \$	7,920,734 \$	8,258,148 \$	8,611,438 \$	8,981,421 \$	9,368,961
Capital Costs												
Existing Debt Service Payments		\$3,753,787	\$3,834,036	\$3,554,546	\$3,392,418	\$3,328,954	\$3,266,988 \$	3,202,272 \$	3,141,957 \$	2,757,941 \$	2,697,905 \$	2,242,755
Cash Funded Capital Projects		\$1,086,000	\$936,000	\$1,387,000	\$675,000	\$1,000,000	\$550,000 \$	550.000 \$	550.000 \$	1,500,000 \$	1,500,000 \$	1,500,000
Projected Debt Service Expense		\$0	\$501,120	\$1,682,250	\$2,377,727	\$4,603,921	\$6,047,511 \$	6,548,725 \$	6,408,815 \$	6,268,905 \$	6,128,995 \$	5,989,085
Capital Stabilization		\$0	\$0	\$0	\$678,248	\$353,248	\$803,248 \$	803,248 \$	803,248 \$	- \$	0,128,555 \$	3,363,063
	Total Capital Expenses	\$4,839,787	\$5,271,156	\$6,623,796	\$7,123,392	\$9,286,122	\$10,667,746 \$	11,104,245 \$	10,904,020 \$	10,526,846 \$	10,326,900 \$	9,731,840
	Total capital Expenses	\$4,033,707	VJ,271,130	50,023,750	\$7,123,332	\$5,200,122	51%	11,104,243 \$	10,304,020 \$	10,320,840 3	10,320,300 3	3,731,040
						With a hour browning	\$18,266,166 \$	19.024.979 \$	19,162,168 \$	19,138,284 \$	19,308,320 \$	19,100,801
Total Revenue Requirement		\$10,589,403	\$12,055,385	\$13,338,716	\$14,119,583	\$16,576,593	\$18,200,100 \$	13,014,313 4	25,202,200 4	13,130,204 3	19,308,320 3	,,
100 m		\$10,589,403 \$1,944,847	\$12,055,385 \$1,788,949	\$13,338,716 \$984,108	\$14,119,583 \$1,170,915	\$16,576,593 \$1,132,760	\$1,094,416 \$	1,055,870 \$	1,017,180 \$	728,807 \$	713,135 \$	403,171
Total Revenue Requirement Less Miscellaneous Other Revenues Net Revenue Requirement												

City of Portsmouth - Water and Sewer Financial Model

Schedule 11 - Financial Plan

Water Fund	FY	2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements	\$ 7	7,867,121	\$8,914,388	\$8,218,644	\$8,191,251	\$8,831,145	\$8,936,712	\$ 9,037,663 \$	9,152,978	\$ 9,311,535	\$ 9,448,373 \$	9,567,357
Financial Plan - Recommended Annual Revenue	Increas	ses	0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Total Revenues Collected Under Financial Plan			\$8,183,901	\$8,161,648	\$8,299,917	\$8,439,001	\$8,657,213	\$8,882,976	\$9,115,172	\$9,353,984	\$9,599,601	\$9,852,215
Surplus / (Shortfall)			(\$730,487)	(\$56,996)	\$108,665	(\$392,144)	(\$279,499)	(\$154,687)	(\$37,806)	\$42,449	\$151,228	\$284,858
End of Year Total Cash Balance			\$4,839,741	\$4,782,745	\$4,891,411	\$4,499,267	\$4,219,768	\$4,065,081	\$4,027,275	\$4,069,724	\$4,220,952	\$4,505,810
% of Annual Budget (Target > 30%)			51%	53%	54%	46%	43%	40%	39%	39%	40%	42%
Sewer Fund	FY	2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements	\$ 8	3,644,556	\$10,266,437	\$12,354,608	\$12,948,669	\$15,443,834	\$17,171,750	\$ 17,969,110 \$	18,144,989	\$ 18,409,477	\$ 18,595,186 \$	18,697,630
Financial Plan - Recommended Annual Revenue	e Increas	ses	12.00%	5.00%	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Total Revenues Collected Under Financial Plan			\$13,241,425	\$13,859,571	\$14,534,000	\$15,237,755	\$15,823,283	\$ 16,434,014 \$	17,068,260	\$ 17,726,924	\$ 18,410,947 \$	19,121,303
Surplus / (Shortfall)			\$2,974,988	\$1,504,963	\$1,585,332	(\$206,078)	(\$1,348,467)	(\$1,535,095)	(\$1,076,729)	(\$682,553)	(\$184,239)	\$423,673
End of Year Total Cash Balance			\$14,826,123	\$16,331,086	\$17,916,417	\$17,710,339	\$16,361,871	\$14,826,776	\$13,750,047	\$13,067,494	\$12,883,255	\$13,306,928
% of Annual Budget (Target > 30%)			123%	122%	127%	107%	90%	78%	72%	68%	67%	70%
Combined % Increase			150 St 150	2.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%

Schedule 12 - Fire Protection

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Total Revenue Requirements	\$9,510,152	\$8,957,762	\$9,006,539	\$9,722,603	59,904,340 \$	10,081,461 \$	10,249,614 \$	10,466,727 \$	10,661,443 \$	10,837,751
Required Fire Flow	3,500 GP	м								
Max Hour Flow	6,375 GP	M								
Maine Formula Ratio (1)	1.82									
Fire Projection Allocation (2)	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Annual Total Fire Protection Expenses (Public and Private)	\$951,015	\$895,776	\$900,654	\$972,260	\$990,434 \$	1,008,146 \$	1,024,961 \$	1,046,673 \$	1,066,144 \$	1,083,775
Allocated Expenses – Public Fire Protection	\$663,868	\$625,307	\$628,712	\$678,698	\$691,384 \$	703,749 \$	715,487 \$	730,642 \$	744,235 \$	756,542
Allocated Expenses – Private Fire Protection	\$287,148	\$270,469	\$271,942	\$293,562	\$299,050 \$	304,398 \$	309,475 \$	316,030 \$	321,909 \$	327,233
Current Private Fire Protection Revenues										
50751 - 342301 - Fire Services	\$202,585	\$202,585	\$202,585	\$202,585	\$202,585 \$	202,585 \$	202,585 \$	202,585 \$	202,585 \$	202,589
Surplus/(Shortfall)	(\$748,431)	(\$693,192)	(\$698,069)	(\$769,676)	(\$787,849)	(\$805,562)	(\$822,377)	(\$844,088)	(\$863,560)	(\$881,19
Cumulative Required Breakeven Increase Annual Additional Increases	369.4% 369.4%	342.2% 342.2%	344.6% 344.6%	379.9% 379.9%	388.9% 388.9%	397.6% 397.6%	405.9% 405.9%	416.7% 416.7%	426.3% 426.3%	435.0% 435.0%
Break-Even Hydrant Fees		\$601	\$604	\$652	\$665 \$	676.39 \$	687.67 \$	702.24 \$	715.30 \$	727.1
Phased -In Hydrant Fees		\$150	\$200	\$250	\$300 \$	350.00 \$	400.00 \$	450.00 \$	500.00 \$	550.00
Annual Collected Revenues - Hydrants		\$156,000	\$208,000	\$260,000	\$312,000 \$	364,000 \$	416,000 \$	468,000 \$	520,000 \$	572,000
reak-Even Monthly Charge per Equivalent Fire Line		\$0.45	\$0.45	\$0.49	\$0.50 \$	0.51 \$	0.52 \$	0.53 \$	0.54 \$	0.5
Phased-In Monthly Charge per Equivalent Fire Line						\$0.51	\$0.52	\$0.53	\$0.54	\$0.5
Annual Collected Revenues - Fire Lines		\$211,957	\$236,127	\$260,297	\$284,467	\$308,637 \$	309,475 \$	316,030 \$	321,909 \$	327,233

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

Public Fire Protection Charges	Calculated C					
Total Public Fire Protection Cost	\$625,307					
Total Public Hydrants	1,040					
	Annual		Annual			
Annual Hydrant Charge	\$601.26	s	100.00			

Annual Hydrant Charge	\$601.26	\$ 100.00
Private Fire Protection Charges	Calculated	Current
otal Private Fire Protection Cost	\$270,469	
ire Line Charge		
Total Fire Line Equivalents	50,072	
Charge Per Equivalent	\$0.45	\$
Charge Per Line Size	Monthly	Monthly
1"	\$0.45	\$2.55
1 1/2"	\$1.31	\$3.82
2"	\$2.79	\$5.09
2 1/2"	\$5.01	\$7.64
	\$8.09	\$12.22
4"	\$17.25	\$19.35
5"	\$31.02	\$31.57
6"	\$50.10	\$38.69
8"	\$106.77	\$71.28
3" 4" 5" 6" 8" 10"	\$192.02	\$107.93
12"	\$310.16	\$162.88
	\$ 270,469	

FY 19					
0.51					
			Phase In		
	FY 15	FY16	FY17	FY18	FY19
\$0.51	\$2.5	55 \$2.55	\$2.55	\$2.55	\$2.55
\$1.49	\$3.1	\$3.82	\$3.82	\$3.82	\$3.82
\$3.17	\$5.0	9 \$5.09	\$5.09	\$5.09	\$5.09
\$5.71	\$7.0	54 \$7.64	\$7.64	\$7.64	\$7.64
\$9.22	\$12.	22 \$12.22	\$12.22	\$12.22	\$12.22
\$19.65	\$19.	\$19.47	\$19.53	\$19.59	\$19.65
\$35.33	\$32.	32 \$33.07	\$33.83	\$34.58	\$35.33
\$57.07	\$42.	37 \$46.04	\$49.72	\$53.39	\$57.07
\$121.62	\$81.	35 \$91.41	\$101.48	\$111.55	\$121.62
\$218.71	\$130.	9 \$152.24	\$174.40	\$196.55	\$218.71
\$353.27	\$200.	96 \$239.04	\$277.12	\$315.19	\$353.27
Davinous (Collected 6 311.05	7 5 236 127	\$ 260.207	c 294.467	\$ 209.637

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

FY 12 Water Consumption (Ccf) 386,897 (1,000 gallons) 289,399

Schedule 13 - Customer and Consumption Information

	Service County	FY 12 W	ater Customer	Accounts					
	74%	9%	12%	1%	1%	0%	3%		_
Meter Size	SF Residential	MF Residential	Commercial	Industrial	Municipal	Other Districts	Irrigation	Total	Meter Size
5/8"	5,425	467	414	9	11		132	6,458	1.00
3/4"	2	1	2				3	8	1.00
1"	361	54	155	11	5		100	686	1.67
1 1/2"	72	158	108	16	14		3	371	2.88
2"	28	54	218	26	11		2	339	4.63
3"	7	2	32	9	1		900	51	7.33
4"	3	3	23	5	6		1	41	13.89
6"	2	1	4	5	1	1	1975	14	24.30
8"	1	1	3	2	1	3		11	33.94
10"						1		1	50.91
Total	5,901	741	959	83	50	5	241	7,980	
tal Units		4,377							

194,865

145,759

555,522 371,706 45,317 62,071 415,530 278,036 33,897 46,429

16,073

12,023

1,632,451 3.3454064

			FY 12	Sewer Customer	Accounts				The second
		74%	12%	13%	19	6 0%	0%	0%	
	Meter Size	SF Residential	MF Residential	Commercial	Industrial	Municipal	Rye	New Castle	Total
6	5/8"	4,418	470	381	6	5			5,280
	3/4"	3	1	2					6
6	1"	209	54	136	9	1) I	409
6	1 1/2"	23	158	92	13	8		l l	294
16	2"	6	54	181	23	8			272
16	2" 3" 4"	1000	2	26	7	1	1	1	38
%	4"		3	20	2	5			30
6	6"		1	1	1				3
6	8"		1	1	2				4
6	10"								0
	Total	4,659	744	840	63	28	1	1	6,336
	Total	4,659	744	840	63	28	1	11	6,336
FY 1	2 Sewer Usage (cf)	272,501	195,029	392,762	255,348	14,805	3,251	41,674	1,175,370
	(1,000 gallons)	203,831	145,882	293,786	191,000	11,074	2,432	31,172	

Schedule 14 - Water Customer and Consumption Projections

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Residential SF	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
5/8"	5,425	E 472	5 472	F 430	5 470					Sale Standards	200000000000	
3/4"	000000000000000000000000000000000000000	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473	5,473
3/4 1"	2 361	357	2	2	2	2	2	2	2	2	2	2
1 1/2"	72	Control of the Contro	357	357	357	357	357	357	357	357	357	357
2"	28	69	69	69	69	69	69	69	69	69	69	69
3"		22	22	22	22	22	22	22	22	22	22	22
3 4"	7		3	3	3	3	3	3	3	3	3	3
	3	2	2	2	2	2	2	2	2	2	2	2
6"	2		1	1	1	1	1	1	1	1	1	1
8"	1		Η.	-	-	17	5	-	-	ेस	9 	: -
10"			-	7		-	-	-	(4)	-	541	460
Total Accounts	5,901	5,929	5,929	5,929	5,929	5,929	5,929	5,929	5,929	5,929	5,929	5,929
Total Equivalents	6,542	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446
Annual Consumption (ccf)	386,897	396,902	393,727	392,554	392,053	391,464	390,871	390,344	389,816	389,288	388,759	388,229
Residential MF												
5/8"	467	467	467	467	467	467	467	467	467	467	467	467
3/4"	1		1	1	1	1	1	1	1	1	1	1
1"	54	54	54	54	54	54	54	54	54	54	54	54
1 1/2"	158	158	158	158	158	158	158	158	158	158	158	158
2"	54	54	54	54	54	54	54	54	54	54	54	54
3"	2	2	2	2	2	2	2	2	2	2	2	2
4"	3	3	3	3	3	3	3	3	3	3	3	3
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	102 T	1	1	1	1	1	1	1	1	1	1
10"				-	-	180		-			-	-
Total Accounts	741	741	741	741	741	741	741	741	741	741	741	741
Total Equivalents	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378
Total Units	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377	4,377
Annual Consumption (ccf)	194,865	199,904	198,305	197,714	197,462	197,165	196,867	196,601	196,335	196,069	195,803	195,536

Schedule 14 - Water Customer and Consumption Projections

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Contraction and	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Commercial	414	192	427	127	127	127	427	437	437	437	437	437
5/8"	414	437	437	437	437	437 2	437	2	2	2	2	2
3/4" 1"	2		2 155	2	2 155	155	155	155	155	155	155	155
	155	155	108	155 108	108	108	108	108	108	108	108	108
1 1/2" 2"	108 218	108	221	221	221	221	221	221	221	221	221	221
3"	32	34	34	34	34	34	34	34	34	34	34	34
3 4"	23	25	25	25	25	25	25	25	25	25	25	25
6"	4		5	5	5	5	5	5	5	5	5	5
8"	3		4	4	4	4	4	4	4	4	4	4
10"	3		4	-	-		-	-	-	-	-	-
Total Accounts	959	991	991	991	991	991	991	991	991	991	991	991
Total Equivalents	2,748	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885
Total Equivalents	2,740	2,883	2,883	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003
Annual Consumption (ccf)	555,522	553,744	549,314	547,678	546,980	546,157	545,331	544,595	543,859	543,121	542,383	541,644
Industrial												
5/8"	9	11	11	11	11	11	11	11	11	11	11	11
3/4"	-		12	-	12	140	-		*	-	-	*
1"	11	11	11	11	11	11	11	11	11	11	11	11
1 1/2"	16	15	15	15	15	15	15	15	15	15	15	15
2"	26	25	25	25	25	25	25	25	25	25	25	25
3"	9	7	7	7	7	7	7	7	7	7	7	7
4"	5	4	4	4	4	4	4	4	4	4	4	4
6"	5	4	4	4	4	4	4	4	4	4	4	4
8"	2	1	1	1	1	1	1	1	1	1	1	1
10"	-		70	-	70	70	70	- 70	70	- 70	70	70
Total Accounts	83	78	78	78	78	78	78	78	78	78	78	78
Total Equivalents	519	426	426	426	426	426	426	426	426	426	426	426
Annual Consumption (ccf)	371,706	373,798	370,807	369,703	369,232	368,676	368,119	367,622	367,125	366,627	366,129	365,630
Municipal												
5/8"	11	28	28	28	28	28	28	28	28	28	28	28
3/4"	- 2		-	¥	(4)	1-1	-	-	-	-	-	-
1"	5	5	5	5	5	5	5	5	5	5	5	5
1 1/2"	14	14	14	14	14	14	14	14	14	14	14	14
2"	11	12	12	12	12	12	12	12	12	12	12	12
3"	1	2	2			2	2	2	2	2	2	2
4"	6	6	6		6	6	6	6	6	6	6	6
6"	1	1	1		1	1	1	1	1	1	1	1
8"	1		1	1	1	1	1	1	1	1	1	1
10"			-		- 4	1-	-				-	-
Total Accounts	50	69	69		69	69	69	69	69	69	69	69
Total Equivalents	259	288	288		288	288 38 of 74	288	288	288	288	288	288
Annual Consumption (ccf)	45,317	36,055	35,767	35,660	ared By: Myr	201 1od	anciage,gor el	es Graup,459	35,411	35,363	35,315	35,267

Schedule 14 - Water Customer and Consumption Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
	riccadi	Hojectea	Trojecteu	riojecteu	rrojecteu	riojecteu	riojecteu	riojecteu	Projected	riojecteu	Projected	Frojecteu
Other Districts												
5/8"	100		(e 3		-		-		17	+:	-	÷
3/4"	(4)		:=:	-	-	-	-	-	-	=	2	-
1"	19		95	-	-			-	070	-	-	-
1 1/2"	:			-	-	-	47	-	74	*		
2"	544		8	-	- 6	2	+	*		3	3	-
3"	190		(+1	-			· ·	-	19.	*	-	-
4"			(4)	*	-	-	-	-	-	2	-	-
6"	1		1	1	1	1	1	1	1	1	1	1
8"	3	3	3	3	3	3	3	3	3	3	3	3
10"	1		1	1	1	1	1	1	1	1	1	1
Total Accounts	5	5	5	5	5	5	5	5	5	5	5	5
Annual Consumption (ccf)	62,071	62,081	62,081	61,896	61,817	61,724	61,631	61,548	61,464	61,381	61,298	61,214
5/8"	132	281	281	281	281	281	281	281	281	281	281	281
3/4"	3	4	4	4	4	4	4	4	4	4	4	4
1"	100	177	177	177	177	177	177	177	177	177	177	177
1 1/2"	3	4	4	4	4	4	4	4	4	4	4	4
2"	2		1	1	1	1	1	1	1	1	1	1
3"			-	· *	-	-) +);	-	-	8	-	9
4"	1		121	(2)	- 2	2	-	-	14	ĕ	ž	9
6"			5 = 9	5 m	-	-	-	-		*	-	-
8"	-	2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	3#4	14.1	2 8	=		141	12	-	4	2
10"		A STATE OF STATE OF		-			•/	-			÷	7
Total Accounts	241	467	467	467	467	467	467	467	467	467	467	467
Total Equivalents	334	597	597	597	597	597	597	597	597	597	597	597
Annual Consumption (ccf)	16,073	17,459	17,319	17,268	17,246	17,220	17,194	17,171	17,147	17,124	17,101	17,078

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
the second secon	Actual	Projected	Projected	Projected	Projected							
Residential SF												
5/8"	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418	4,418
3/4"	3	3	3	3	3	3	3	3	3	3	3	3
1"	209	209	209	209	209	209	209	209	209	209	209	209
1 1/2"	23	23	23	23	23	23	23	23	23	23	23	23
2"	6	6	6	6	6	6	6	6	6	6	6	6
3"	-	-	5	-	*	F.	*		(*)		-	90
4"			-	-	-	-	-	-	1 5	(+)	-	*
6"	-	7		-		-	5	(🐑	100	1070	187	253
8"	15			-	=	=	5	- 1			-	*
10"				-			-	.*			-	*
Total Accounts	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659	4,659
Total Equivalents	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864	4,864
Annual Usage (ccf)	272,501	270,374	270,374	269,568	269,225	268,820	268,413	268,051	267,688	267,325	266,962	266,598
Residential MF												
5/8"	470	470	470	470	470	470	470	470	470	470	470	470
3/4"	1	1	1,	1	1	1	1	1	1	1	1	1
1"	54	54	54	54	54	54	54	54	54	54	54	54
1 1/2"	158	158	158	158	158	158	158	158	158	158	158	158
2"	54	54	54	54	54	54	54	54	54	54	54	54
3"	2	2	2	2	2	2	2	2	2	2	2	2
4"	3	3	3	3	3	3	. 3	3	3	3	3	3
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"				-			3	1.5		-		- B
Total Accounts	744	744	744	744	744	744	744	744	744	744	744	744
Total Equivalents	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381
Annual Usage (ccf)	195,029	193,506	193,506	192,930	192,684	192,394	192,103	191,844	191,585	191,325	191,065	190,805
Annual Usage less Irrigation (ccf)	190,392	188,906	188,906	188,343	188,103	187,820	187,536	187,283	187,029	186,776	186,522	186,268
Commercial												
5/8"	381	381	381	381	381	381	381	381	381	381	381	381
3/4"	2	2	2	2	2	2	2	2	2	2	2	2
1"	136	136	136	136	136	136	136	136	136	136	136	136
1 1/2"	92	92	92	92	92	92	92	92	92	92	92	92
2"	181	181	181	181	181	181	181	181	181	181	181	181
3"	26	26	26	26	26	26	26	26	26	26	26	26
4"	20	20	20	20	20	20	20	20	20	20	20	20
6"	1	1	1	1	1	1	1	1	1	1	1	1
8"	1	1	1	1	1	1	1	1	1	1	1	1
10"		-	-	- 4		2		. 12	12	- 2		- 121
Total Accounts	840	840	840	840	840	840	840	840	840	840	840	840
Total Equivalents	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Annual Usage (ccf)	392,762	375,917	375,917	374,797	374,319	373,757	373,191	372,688	372,184	371,679	371,174	370,668
nnual Usage less Irrigation (ccf)	335,740	321,341	321,341	320,383	319,975	319,494	319,010	318,580	318,149	317,718	317,286	316,854
Industrial												
5/8"	6	6	6	6	6	6	6	6	6	6	6	6
3/4"	140	140	(-	12	4	-	9	-	-	-	-	-
1"	9	9	9	9	9	9	9	9	9	9	9	9
1 1/2"	13	13	13	13	13	13	13	13	13	13	13	13
2"	23	23	23	23	23	23	23	23	23	23	23	23
3"	7	7	7	7	7	7	7	7	7	7	7	
4"	2	2	2	2	2	2	2	2	2	2	2	
6"	1	1	1	1	1	1	1	1	1	1	1	
8"	2	2	2	2	2	2	2	2	2	2	2	
10"	-		44	1-1	120	-	-	_	-		-	
Total Accounts	63	63	63	63	63	63	63	63	63	63	63	6:
Total Equivalents	336	336	336	336	336	336	336	336	336	336	336	330
Annual Usage (ccf)	255,348	266,978	266,978	266,183	265,843	265,444	265,042	264,684	264,326	263,968	263,609	263,250
Municipal	I											
5/8"	5	5	5	5	5	5	5	5	5	5	5	
3/4"		141		345		-	-	2	2	2	-	2
1"	1	1	1	1	1	1	1	1	1	1	1	
1 1/2"	8	8	8	8	8	8	8	8	8	8	8	
2"	8	8	8	8	8	8	8	8	8	8	8	
3"	1	1	1	1	1	1	1	1	1	1	1	,
4"	5	5	5	5	5	5	5	5	5	5	5	
6"	-	780	-	-		200	- 7.0 E		_	_	2	
8"		-	-	-	-	2						
10"	-	-	-	-								
Total Accounts	28	28	28	28	28	28	28	28	28	28	28	2
Total Equivalents	143	143	143	143	143	143	143	143	143	143	143	14:
Annual Usage (ccf)	14,805	16,441	16,441	16,392	16,371	16,347	16,322	16,300	16,278	16,256	16,234	16,21
Rye	ĺ											
5/8"	17	-		-			*	×	~	*	-	127
3/4"	#	. 		-						2	-	126
1"	-		-		-					4	_	323
1 1/2"	:-		-	-		-	_	_	2			100
2"	-	-	-	-		-		9				12
3"	1	1	1	1	1	1	1	1	1	1	1	
4"	-	-										100
6"									_	_	-	121
8"	-	-									120	100
10"	-	-						2	8			0E
Total Accounts	1	1	1	1	1	1	1	1	1	1	1	(-)
Total Equivalents	7	7	7	7	7	7	7	7	7	7	7	
	3,251		3,851									

41 of 74 Prepared By: Municipal and Financial Services Group 2014 Model

Schedule 15 - Sewer Customer and Usage Projections

	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
New Castle												
5/8"	-	-	-	-	100		-	+:	-	-	-	
3/4"	-	-	-	-			*	*	-		+	
1"	-	*	-					=:	*:	-	-	-
1 1/2"	-	-	-	-			*	***	*	-		-
2"	-	-	-	+				(#7)	93			-
3"	1	1	1	1	1	1	1	1	1	1	1	1
4"		-	-	-	: eo		(+)	-	93		ie i	-
6"	-	*	-		-	-	583	-	(*)		-	.77
8"		-	-				2*3	(#):		-	-	-
10"	-		-	-	-	-		-	-	-	-	-
Total Accounts	1	1	1	1	1	1	1	1	1	1	1	1
Total Equivalents	7	7	7	7	7	7	7	7	7	7	7	7
Annual Usage (ccf)	41,674	36,678	36,678	36,569	36,522	36,467	36,412	36,363	36,314	36,264	36,215	36,166

A XX			
Charles		Factor Max Hour	Extra Capacity
4.59 51.88 11.374 70.0 4.875 1.688 16.88		(mgg) (pgm)	(mdB)
Solution	1,688	200% 9.18 6,375	1,500
2011 Experies Stock 2012 Experies Stock 2012 Experies Stock 2013 Experies Stock 2014 Experies Stock 2014 Experies Stock 2015 Experies Stock 2015 Experies Stock 2015 Experies 2016 Experies Stock 2016 Experies 2016 Experies 2016 Experies 2017 Experies 2017 Experies 2018 Experies	34.6%		
Controlled Strike Blace Etris Capacity Controlled Strike Strike Controlled Strike	26.5%		23.5%
outh (V) (V) <td></td> <td></td> <td></td>			
th the first section of the fi	Customer Service		
th time			
100% 100%	1.7%	9.2%	
100% 100%	1.7%	9.2%	
100% \$ 1.5146	1.7%	9.2%	
100% 5 6.554 2.568 2.768 8.7% 1.7% 1.7% 1.00% 5 16.554 2.768 2.768 2.768 2.768 1.7% 1.7% 1.7% 1.00% 5 16.554 2.768	1.7%	9.2%	
1,00% 1,00	* T	9.2%	
100% 5 1943 156 85 84 8 178 8 178 178 178 178 178 178 178 178	1.7%	9.2%	
100% \$ 1,149,155	1.7%	92%	
100% \$ 11,538 66.4% 34.6% 100% \$ 11,538 100% \$ 11,538 100% \$ 11,538 100% \$ 11,538 100% \$ 11,538 100% \$ 11,538 100% \$ 11,538 100% \$ 11,538 100% \$ 12,538 100%			
100% \$ 81,055 66.4% 34.6% 14.6% 100% 5 10.0% 5 10.0% 1			
100% \$ 77,418 66,48 34,66 100% \$ 100			
outh 100% \$ 442,459 50.0% 26.5% 22.5% 12.5% 100% \$ 47,479 50.0% 26.5% 22.5% 12.5% 10.0% \$ 10.0% \$ 10.0% 26.5% 22.5% 12.5% 10.0% \$ 10.0% \$ 10.0% 26.5% 22.5% 12.5% 10.0% \$ 10.0% \$ 12.2% 26.5% 22.5% 10.0% \$ 10.0% \$ 12.2% 26.5% 22.5% 10.0% \$ 10.0% \$ 12.2% 26.5% 22.5% 10.0% \$ 10.0% \$ 12.2% 26.5% 22.5% 10.0% \$ 10.0% \$ 12.2% 26.5% 22.5% 10.0% \$ 10.0% \$ 12.2% 26.5% 22.5% 10.0% \$ 10.0% \$ 12.2% 26.5% 22.5% 10.0% \$ 12.2% 26.5% 22.5% 10.0% \$ 12.2% 26.5% 22.5% 22.5% 10.0% \$ 12.2% 26.5% 22.5% 22.5% 10.0% \$ 12.2% 26.5% 22.5% 22.5% 22.5% 10.0% \$ 12.2% 26.5% 22.5			
outh 100% \$ 37,407 \$ 50.0% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 23.5% 100% \$ 25.5% \$ 25.5% 100% \$ 25.5% 100% \$ 25.5% \$ 25.5% 100% \$ 25.5% \$ 25.5% \$			
outh 100% \$ 20,529 \$10.0% 26,55% 21,55% 21,55% 100% 5 6,50% 21,55			
100% \$ 3,1378 50.0% 26.5% 23.5% 100% \$ 31,1468 50.0% 26.5% 23.			
1000 \(\) 2 11,666 50.08 26.58 23.58 1000 \(\) 2 11,66 50.08 26.58 23.58 1000 \(\) 2 11,137 50.08 26.58 23.58 1000 \(\) 2 2 2 2 2 2 2 2 2			
1,00% \$ 12,506 \$ 50.0% \$ 26.5% \$ 23.5% 1,00% \$ 10,00% \$ 10,00% \$ 10,00% \$ 26.5% \$ 23.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 26.5% \$ 23.5% \$ 20.0% \$ 20.0% \$ 20.0% \$ 23.5% \$ 23.5% \$ 20.0% \$ 23.5			
100% \$ 12,117 \$10,0% \$25,8% \$15,5% \$15,5% \$15,0% \$10,0% \$1			
100% \$ 2,877 \$0.00% 7.55% 23.5% 23.5% 100% 5 2.0% 2.0% 2.0% 2.0% 2.0% 2.0% 2.0% 2.0%			
h 100% \$ 80,464 \$0.0% 26.5% 23.5% 100% \$ 10.00% \$ 12.00.37 44.2% 23.4% 7.3% 100% \$ 184.2% 23.4% 7.3% 100% \$ 184.2% 23.4% 7.3%			
100% \$ 2.8597 500% 255% 235% 100% 5 100% \$ 100,00% 5 10,00% 100,00% 5 10,00% 100,00% 5 10,00% 100,00%			
100% 5 1,220,912 44.2% 23.4% 7.33% 100% 5 10			
100% \$ 184,291 44.2% 23.4% 7.3%		25.0%	
1000		25.0%	
100% 3 25,314	100.0%		
100% \$ 9,634	100.0%		
\$ 4,271,973 \$ 2,246,815 \$ 1,189,490 \$ 371,957 \$ 72,358 \$ 391,		391,354	

	Acquired Cost		Base	Extra Capacity	icity	Customer Service	
Water System Rate Base Location	*	ŝ		Max Day	Max Hour	Metering	Billing
Admin	100% \$	125,016	52.6%	27.8%	8.7%	1.7%	9.2%
Distribution	100% \$	23,949,916	50.0%	26.5%	23.5%		
Meters	100% \$	1,583,315				100.0%	
Buidung	100% \$	2,857,483	50.0%	26.5%	23.5%		
storage	100% \$	4,164,617	52.6%	27.8%	87%	1.7%	9.2%
yldans	100% \$	1,777,530	20.0%	26.5%	23.5%		
reatment	100% \$	27,186,154	65.4%	34.6%			
Total	\$	61,644,032 \$	34,324,130 \$	\$ 865,171,81	\$ 098,960,7	1,655,972 \$	392,971
Rate Base Allocation			55.7%	29.5%	11.5%	2.7%	89.0
	2013 Costs		Base	Extra Capacity	scity	Customer Service	
Capital Costs		•		Max Day	Max Hour	Metering	Billing
Existing Debt Service	100% \$	2,583,734 \$	1,438,654 \$	761,640 \$	297,561 \$	5 89,408 \$	16,471
Cash Funded Capital Projects	100% \$	1,842,000 \$	1,025,648 \$	542,990 \$	212,138 \$	49,482 \$	11,742
Projected Debt Service	100% \$	\$	\$	5	\$	\$	
Total		4 475 724 ¢	2 464 307 \$	1 304 630 5	\$ 669 605	119 901 6	36 313

Customer Class	Annual Use	Average Day	Max	laximum Day Requirements	ments	Maxim	laximum Hour Requirement	22		
	(1,000 gallons)	(1,000 gal/day)	Peaking Factor	Total Capacity (1,000 gal/day)	Extra Capacity (1,000 gal/day)	Peaking Factor	Total Capacity (1,000 gal/day)	Extra Capacity (1,000 gal/day)	Number of Customers	N P
SF Residential	301,422	826	186%		714	2	14% 2,014	474	_	
MF Residential	145,759	399	186%	745	345	2	974	226	741	
Commercial	415,530	1,138	149%	1,698	280		195% 2,221	52	656	
Industrial	278,036	762	112%	852	91	à	1,115	792	83	
Municipal	33,897	93	149%	139	46	-	181	4	20	
Other Districts	46,429	127	112%	142	15	1	146% 186	4	1	
Total	1,221,073	3,345	153%	5,117	1,77,1	2	200% 6,691	1,574	926'2 1	
Description	Total	Base	Extra C	Extra Capacity	Cust	ustomer Service				

Average mber of Meters 6,876 1,378 2,748 519 259 11,779

		in the second	aseo.	TOTAL	TYPE TO PROPERTY	THE PARTY OF THE P	CHANGING SELECT
				Max Day	Max Hour	Metering	Billing
nits of Service							
Total Units		1,221,073	3,345	1,771	1,574	11,779	95,712
Units		(1,000 gallons)	(1,000 gal/day)	(1,000 gol/day)	(1,000 gol/day)	(# of eq. meters)	(# of bills)
perating Cost							
Total Cost	V.	4,271,973 \$	2,246,815	5 1	s	\$ 72,358 \$	391,354
Unit Cost	S	3.50 \$	671.61	\$ 671.61	\$ 236.27	s	4.09
apital Cost							
Total Cost	S	4,425,734 \$	2,464,302	\$ 1,304,630	s	S	28,213
Unit Cost	\$	3.62 \$	736.62	\$ 736.62	\$ 323.76	s	0.29
otal Cost of Service	S	8,697,707 \$	4,711,116	\$ 2,494,120	S	\$ 191,248 \$	419,567
fotal Cost of Service (5/unit)	S	7.12 \$	1,408.23	\$ 1,408.23	s	5	4.38

Customer Class			Extra Capacity	pacity	Custome	Customer Service	Total		2013 Cos	2013 Cost of Service			Existing		
	Item	Base	Max Day	Max Hour	Metering	Billing		Projected Revenue		Unit Rate	% Class	Projected Revenue	e Unit Rate		% Class
SF Residential	Units	828	714	474	6,876	73,704									
	Required Revenue	\$ 1,162,938	\$ 1,005,836 \$	\$ 265,378 \$	111,642 \$	323,092	\$ 2,868,885	5 2,7	2,705,152 \$	6.53	33.0%	\$ 2,146,716	5 9	5.18 2	36.2%
MF Residential	Units	399	345	229	1,378	8,892					70,000,000				
	Required Revenue	\$ 562,364	\$ 486,394 \$	\$ 128,329 \$	22,365 \$	38,979	\$ 1,238,432	5 1,1	,167,753 \$	5,84	14.2%	\$ 996,024	\$ \$	4.98	12.1%
Commercial	Units	1,138	999	523	2,748	11,508									
	Required Revenue	\$ 1,603,190	\$ 788,654 \$	\$ 292,673 \$	44,610 \$	50,447	\$ 2,779,574	\$ 2,6	\$ 820,938 \$	4,73	32.0%	\$ 2,879,772	2 \$	5.20 3	35.1%
Industrial	Units	762	16	797	519	966									
	Required Revenue	\$ 1,072,712	\$ 127,595 \$	5 146,873 5	8,418 \$	4,366	\$ 1,359,965	\$ 1,2	(,282,349 \$	3.43	15.6%	\$ 1,888,598	\$ 8	5.05 2	23.0%
Municipal	Units	93	46	43	259	009		7							
	Required Revenue	\$ 130,781	\$ 64,335 \$	\$ 23,875 \$	4,212 \$	2,630	\$ 225,833	5 2	212,945 \$	5,91	2.6%	\$ 239,925	5 5	6.65	2.9%
Other Districts	Units	127	15	44		12									
	Required Revenue	\$ 179,132	\$ 21,307 \$	\$ 24,526 \$	\$	53	\$ 225,018	s	212,175 \$	3.42	2.6%	\$ 50,278	\$ 8	0.81	9.6%
	Units	3,345	1,771	1,574	11,779	95,712									
Total	Required Revenue	\$ 4,711,116	\$ 2,494,120 \$	\$ 881,655 \$	191,248 \$	419,567	\$ 8,697,707	\$ 8,2	8,201,312		100.0%	\$ 8,201,312	3	10	100.0%
					7.0	Total Deservice Descriptions	302 202 0								

Schedule 17 - Cost of Service - Sewer

Operating Cost Allocation

	2013	Expen	ses			WILL IN	100	FIVE	THE STATE OF		Loadin	g	IL A ES A		1			ustomer Se	vice	6	TO THE
	TOWN.			V	olume	ALTERNATION OF		BOD			TSS			TKN		Met	ering			Billing	
O&M Cost Allocations	%		\$	%		\$	%		\$	%		\$	%		\$	%		\$	%		\$
Engineering Admin Portsmouth	100.00%	\$	522,819	79.17%	\$	413,898	1.67%	\$	8,714	1.67%	\$	8,714	0.83%	\$	4,357	8.33%	\$	43,568	8.33%	\$	43,568
Engineering Admin Pease	100.00%	\$	47,910	79.17%	\$	37,929	1.67%	\$	799	1.67%	\$	799	0.83%	\$	399	8.33%	5	3,993	8.33%	\$	3,993
Laboratory Portsmouth	100.00%	\$	106,643	79.17%	\$	84,426	1.67%	\$	1,777	1.67%	\$	1,777	0.83%	\$	889	8.33%	\$	8,887	8.33%	Ś	8,887
Laboratory Pease	100.00%	\$	118,619	79.17%	\$	93,907	1.67%	\$	1,977	1.67%	\$	1,977	0.83%	\$	988	8.33%	\$	9.885	8.33%	Ś	9.885
Liftstations - Portsmouth	100.00%	\$	281,196	100.00%	\$	281,196	0.00%	\$	3 E	0.00%	\$	- 1	0.00%	\$	2	0.00%	\$	100	0.00%	\$	
Liftstation - Mechanic Street	100.00%	\$	169,507	100.00%	\$	169,507	0.00%	\$	12	0.00%	\$	- 1	0.00%	\$	-	0.00%	\$	340	0.00%	\$	-
Liftstation - Deer Street	100.00%	\$	73,654	100.00%	\$	73,654	0.00%	\$	-	0.00%	\$	2	0.00%	\$		0.00%	\$	94	0.00%	Ś	
Liftstation - Pease	100.00%	\$	13,213	100.00%	\$	13,213	0.00%	\$	-	0.00%	\$	-	0.00%	\$		0.00%	\$	-	0.00%	Ś	
Administration Portsmouth	100.00%	\$	1,376,422	0.00%	\$	3-5	0.00%	\$	240	0.00%	\$	-	0.00%	\$	2	50.00%	\$	688,211	50.00%	\$	688,211
Administration Pease	100.00%	\$	183,796	0.00%	\$		0.00%	\$	17	0.00%	\$	-	0.00%	\$	-	50.00%	\$	91,898	50.00%	\$	91,898
Treatment Plant Portsmouth	100.00%	\$	1,768,443	75.00%	\$	1,326,332	10.00%	\$	176,844	10.00%	\$	176,844	5.00%	\$	88,422	0.00%	\$	4	0.00%	\$	
Treatment Plant Pease	100.00%	\$	607,374	75.00%	\$	455,531	10.00%	\$	60,737	10.00%	\$	60,737	5.00%	\$	30,369	0.00%	S	-	0.00%	Ś	
Collection Administration - Portsmouth	100.00%	\$	237,253	100.00%	\$	237,253	0.00%	\$	343	0.00%	\$	-1	0.00%	\$	-	0.00%	S	14	0.00%	Ś	4
Collection Administration - Pease	100.00%	\$	30,427	100.00%	\$	30,427	0.00%	\$		0.00%	\$	18.0	0.00%	\$	-	0.00%	S	-	0.00%	Ś	
Collection Mains - Portsmouth	100.00%	\$	169,816	100.00%	\$	169,816	0.00%	\$	3.43	0.00%	\$	-21	0.00%	\$	-	0.00%	\$	12	0.00%	\$	-
Collection Mains - Pease	100.00%	\$	7,748	100.00%	\$	7,748	0.00%	\$	-	0.00%	\$	-	0.00%	\$		0.00%	\$	-	0.00%	\$	-
Collection Intcptr - Portsmouth	100.00%	\$	22,636	100.00%	\$	22,636	0.00%	\$	1000	0.00%	\$	43	0.00%	\$	- 1	0.00%	\$	12.	0.00%	\$	6
Collection Intcptr - Pease	100.00%	\$	695	100.00%	\$	695	0.00%	\$		0.00%	\$	-	0.00%	\$	-	0.00%	\$		0.00%	Ś	
Collection Laterals - Portsmouth	100.00%	\$	10,724	100.00%	\$	10,724	0.00%	\$	-	0.00%	\$	-1	0.00%	\$	-	0.00%	\$	-	0.00%	\$	
Collection Laterals - Pease	100.00%	\$	728	100.00%	\$	728	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	\$	
Total	100.00%	\$	5,749,625	83.33	% \$	3,429,621	1.33	% \$	250,848	1.33	% \$	250,848	0.67	7% \$	125,424	6.6	7% \$	846,442	6.67%	6 5	846,442

Rate Base Asset Category

Admin Collection Pumping Treatment Total

		Vo	lum			BOD			oadii TSS	rg .		TKN	**
%	\$	%		\$	%		\$	%		\$	%		\$
100.00%	\$ 4,149,329	100.00%	\$	4,149,329	0.00%	\$	-	0.00%	\$	-	0.00%	\$	-
100.00%	\$ 35,363,303	100.00%	\$	35,363,303	0.00%	\$		0.00%	\$	540	0.00%	\$	-
100.00%	\$ 9,550,748	100.00%	\$	9,550,748	0.00%	\$	1-1	0.00%	\$		0.00%	\$	-
100.00%	\$ 25,655,801	75.00%	\$	19,241,851	10.00%	\$	2,565,580	10.00%	\$	2,565,580	5.00%	\$	1,282,790
100.00%	\$ 74,719,181	93.75%	\$	68,305,231	2.509	6 S	2.565.580	2.509	6 \$	2.565.580	1.25	% 5	1.282.790

BOD

2.50% \$

93,845

27,150

120,995

2.50%

2.50%

2.50%

Capital Costs Existing Debt

Cash Funded CIP Projected Debt

Total

To	tal Required		World La	Wite a	CHILL ALL A	S		Custome	r Ser	vice
		Volume	BOD		TSS	TKN	٨	Netering		Billing
\$	5,749,625	\$ 3,429,621	\$ 250,848	\$	250,848	\$ 125,424	\$	846,442	\$	846,442
\$	4,839,787	\$ 4,537,300	\$ 120,995	\$	120,995	\$ 60,497	\$	-	\$	200
\$	10,589,411	\$ 7,966,921	\$ 371,843	\$	371,843	\$ 185,921	\$	846,442	\$	846,442

93.75% \$ 4,537,300

3,519,175

\$ 1,018,125

FY 2013 Costs

3,753,787

1,086,000

4,839,787

93.75%

93.75%

93.75%

100.00%

100.00%

100.00%

100.00%

Cost Allocation Summary
Operating Costs
Total
Capital Costs
Total
Total

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

TSS

\$

2.50% \$

93,845

27,150

120,995

2.50%

2.50%

2.50%

TKN

\$

1.25% \$

1.25%

1.25%

1.25%

46,922

13,575

60,497

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

Schedule 17 - Cost of Service - Sewer

	To	tal Required			7.3	A LUCIO	1	COLUMN TAX	or		100	Custome	r Ser	vice
Description	Aug.			Volume		BOD		TSS		TKN	٨	Aetering		Billing
Units of Service												1.000		//
Retail		1,055,012		1,055,012		1,871,993		2,238,847		104,228		6,336		76,032
Units	(1,	000 gallons)	(1,0	000 gallons)		(lbs)		(lbs)		(lbs)	(#	of custs)	(4	of bills)
Cost of Service				551 8				33 - 35		2 2	-	5 6		5 15
Total	\$	10,589,411	\$	7,966,921	\$	371,843	\$	371.843	S	185.921	S	846,442	Ś	846,442
Unit Cost										5)1			(2)	
Total	\$	10.04	\$	7.55	\$	0.20	\$	0.17	\$	1.78	\$	133.59	Ś	11.13

PART OF THE PART O	The state of the s	100		/ to 11 1 1	10	-	ı ü			Custome	r Sei	vice	Industrial	N.	Total
Customer Class			Volume	BOD		TSS		TKN	- /1	Metering		Billing	Pretreatment		
SF Residential	Units		244,597	340,210		425,263		20,413		4,659		55,908			
	Req Revenue	\$	1,847,073	\$ 67,578	\$	70,631	\$	36,412	\$	622,407	\$	622,407		\$	3,266,507
MF Residential	Units		175,058	243,489		304,361		14,609		744		8,928			
	Req Revenue	\$	1,321,950	\$ 48,365	\$	50,550	\$	26,060	\$	99,393	\$	99,393		\$	1,645,711
Commercial	Units		352,543	735,530		858,118		39,228		840		10,080			
	Req Revenue	\$	2,662,229	\$ 146,102	\$	142,522	\$	69,975	\$	112,218	\$	112,218		\$	3,245,263
Industrial	Units		229,200	478,193		557,892		25,504		63		756			
	Req Revenue	\$	1,730,806	\$ 94,986	\$	92,658	\$	45,493	\$	8,416	\$	8,416		\$	1,980,776
Municipal	Units		13,289	18,484		23,105		1,109		28		336			
	Req Revenue	\$	100,352	\$ 3,671	\$	3,837	\$	1,978	\$	3,741	\$	3,741		\$	117,320
Rye	Units		2,918	4,059		5,073		244		1		12			
	Req Revenue	\$	22,036	\$ 806	\$	843	\$	434	\$	134	\$	134		\$	24,386
New Castle	Units		37,407	52,029		65,036		3,122		1		12			
	Req Revenue	\$	282,476	\$ 10,335	\$	10,802	\$	5,569	\$	134	\$	134		\$	309,448
Total	Units		1,055,012	1,871,993		2,238,847		104,228		6,336		76,032			
	Req Revenue	\$	7,966,921	\$ 371,843	\$	371,843	\$	185,921	\$	846,442	\$	846,442		\$	10,589,411

		venue Requireme al Revenue Requir		for the last		
SF Residential	MF Residential	Commercial	Industrial	Municipal	Rye	New Castle
30.85%	15.54%	30,65%	18.71%	1.11%	0.23%	2.92%

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

Schedule 18 - Revenue Analysis - Water

	FY 2013		FY 2014		FY 2015	FY 2016	1	FY 2017		FY 2018	ls.	FY 2019		FY 2020	TY G	FY 2021	FY 2022	FY 2023
Administrative	\$ 1,798,398	\$	1,960,529	\$	2,035,205	\$ 2,136,965	\$	2,243,814	\$	2,356,004	\$	2,473,804	\$	2,597,495	\$	2,727,369	\$ 2,863,738	\$ 3,006,925
Fixed	\$ 1,984,606	\$	2,161,938	\$	2,109,841	\$ 2,176,094	\$	2,244,595	\$	2,315,428	\$	2,388,682	\$	2,464,449	\$	2,542,826	\$ 2,623,915	\$ 2,707,819
Variable	\$ 578,535	10.00	747,817	\$	773,029	\$ 815,007	\$	STATE AND ADDRESS OF	\$	906,825	\$		_	1,010,308	\$	A STATE OF THE PARTY OF THE PAR	\$ 1,127,047	\$ 1,190,944
	\$ 4,361,539		\$4,870,284		\$4,918,075	\$5,128,066		\$5,347,958		\$5,578,257	\$	5,819,500	\$	6,072,252	\$	6,337,108	\$ 6,614,699	\$ 6,905,688
%'s of O&M Costs																		
Administrative	41.23%		40.25%		41.38%	41.67%		41.96%		42.24%		42.51%		42.78%		43.04%	43.29%	43.54%
Fixed	45.50%		44.39%		42.90%	42.43%		41.97%		41.51%		41.05%		40.59%		40.13%	39.67%	39.21%
Variable	13.26%	5	15.35%		15.72%	15.89%		16.07%		16.26%		16.44%		16.64%		16.84%	17.04%	17.25%
% of Total Rev. Req.	FY 2013		FY 2014	Mar.	FY 2015	FY 2016		FY 2017	r	FY 2018		FY 2019		FY 2020	18	FY 2021	FY 2022	FY 2023
Total O&M	50.15%		51.21%		54.90%	56.94%		55.01%		56.32%		57.72%		59.24%		60.55%	62.04%	63.72%
Administrative O&M	20.68%		20.62%		22.72%	23.73%		23.08%		23.79%		24.54%		25.34%		26.06%	26.86%	27.74%
Fixed O&M	22.82%		22.73%		23.55%	24.16%		23.09%		23.38%		23.69%		24.04%		24.29%	24.61%	24.99%
Total Capital Costs		\$	4,742,478	\$	4,143,241	\$ 3,986,552	\$	4,487,471	\$	4,443,889	\$	4,384,994	\$	4,305,882	\$	4,263,899	\$ 4,187,075	\$ 4,078,747
% of Total Rev. Req.			49.87%		46.25%	44.26%		46.16%		44.87%		43.50%		42.01%		40.74%	39.27%	37.63%
% Collected through ERU based Fixed Charges			22.73%		23.55%	24.16%		23.09%		23.38%		23.69%		24.04%		24.29%	24.61%	24.99%
Total Consumption																		
Retail			1,565,239		1,560,576	1,558,587		1,556,244		1,553,889		1,551,792		1,549,694		1,547,593	1,545,489	1,543,384
Other Districts			62,081		61,896	61,817		61,724		61,631		61,548		61,464		61,381	61,298	61,214
Total Collected Revenue - Other Districts % of Revenues Collected	\$ 50,278 1%																	
ander kannen gate. Der keine verkelige virrete en der kommen en de kommen en de kommen en de kommen en de komme	1/0		4															
Retail Revenue Requirements		\$	8,914,388	\$	8,218,644	\$ 8,191,251	\$	8,831,145	\$	8,936,712	\$	9,037,663	\$	9,152,978	\$	9,311,535	\$ 9,448,373	\$ 9,567,357
Revenues to be Collected from Fixed Charges per ERU		\$	2,026,503	\$	1,935,755	\$ 1,979,110	\$	2,038,790	\$	2,089,217	\$	2,141,367	\$	2,200,771	\$	2,262,180	\$ 2,325,363	\$ 2,390,410
Operating Unit Rate		\$	1.34	\$	1.34	\$ 1.40	\$	1.45	\$	1.51	\$	1.59	\$	1.68	\$	1.77	\$ 1.87	\$ 1.97
Capital Unit Rate		\$	3.03	\$	2.65	\$ 2.56	\$	2.88	\$	2.86	\$	2.83	\$	2.78	\$	2.76	\$ 2.71	\$ 2.64

Excess Water Use Charge Calculation (Irrigation)

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

Schedule 19 - Revenue Analysis - Sewer

	FY 20	13		FY 2014	militar	FY 2015	No.	FY 2016		FY 2017		FY 2018	FY 2019		FY 2020	D.	FY 2021	F	Y 2022		FY 2023
Administrative \$	1,8	99,550	\$	2,314,516	\$	2,392,692	\$	2,512,327	\$	2,637,943	\$	2,769,840 \$	2,908,332	\$	3,053,749	\$	3,206,436 \$	\$	3,366,758	\$	3,535,096
Fixed \$	2,9	97,685	\$	3,480,205	\$	3,294,576	\$	3,395,892	\$	3,500,350	\$	3,608,048 \$	3,719,088	\$	3,833,572	\$	3,951,608 \$	\$	4,073,306	\$	4,198,781
Variable \$	8	52,382	\$	989,508	\$	1,027,652	\$	1,087,972	\$	1,152,178	\$	1,220,531 \$	1,293,314	\$	1,370,828	\$	1,453,394 \$	5	1,541,357	\$	1,635,084
\$	5,7	49,617		\$6,784,229		\$6,714,920	ġ.	\$6,996,191		\$7,290,471		\$7,598,420 \$	7,920,734	\$	8,258,148	\$	8,611,438 \$	\$	8,981,421	\$	9,368,961
%'s of O&M Costs																					
Administrative		33.04%		34.12%		35.63%		35.91%		36.18%		36.45%	36.729	6	36.98%		37.23%		37.49%		37.739
Fixed		52.14%		51.30%		49.06%		48.54%		48.01%		47.48%	46.959	ó	46.42%		45.89%		45.35%		44.829
Variable		14.83%		14.59%		15.30%		15.55%		15.80%		16.06%	16.33%	6	16.60%		16.88%		17.16%		17.459
% of Total Rev. Req.			1	FY 2014	-	FY 2015	V -	FY 2016		FY 2017	1	FY 2018	FY 2019	(Ilia	FY 2020		FY 2021	F	Y 2022		FY 2023
Total O&M				56.28%		50.34%		49.55%	_	43.98%		41.60%	41.63%		43.10%		45.00%		6.52%		49.05%
Administrative O&M				19.20%		17.94%		17.79%		15.91%		15.16%	15.29%		15.94%		16.75%	1	7.44%		18.51%
Fixed O&M				28.87%		24.70%		24.05%		21.12%		19.75%	19.55%		20.01%		20.65%	2	1.10%		21.98%
Total Capital Costs			\$	5,271,156	\$	6,623,796	\$	7,123,392	\$	9,286,122	\$	10,667,746 \$	11,104,245	Ś	10,904,020	\$	10,526,846 \$	5 1	0,326,900	Ś	9,731,840
% of Total Rev. Req.				43.72%		49.66%	- 20	50.45%		56.02%		58.40%	58.37%	1.50	56.90%	NIG.	55.00%		3.48%		50.95%
% Collected through ERU based Fixed Charges				28.87%		24.70%		24.05%		21.12%		19.75%	19.55%		20.01%		20.65%	2	1.10%		21.98%
Total Usage																					
Retail + Rye				1,127,067		1,123,709		1,122,277		1,120,590		1,118,894	1,117,385		1,115,873		1,114,360		1,112,846		1,111,330
Wholesale - New Castle				36,678		36,569		36,522		36,467		36,412	36,363		36,314		36,264		36,215		36,166
Retail Revenue Requirements			\$	10,266,437	\$	12,354,608	\$	12,948,669	\$	15,443,834	\$	17,171,750 \$	17,969,110	\$	18,144,989	\$	18,409,477 \$	\$ 1	8,595,186	\$	18,697,630
Revenues to be Collected from Fixed Charges pe	er ERU		\$	2,963,763	\$	3,051,508	\$	3,114,276	\$	3,261,154	\$	3,391,873 \$	3,512,682	\$	3,630,075	\$	3,801,126 \$	ŝ	3,922,862	\$	4,110,155
Operating Unit Rate			\$	1.75	\$	2.31	\$	2.34	\$	2.50	\$	2.69 \$	2.91	\$	3.13	\$	3.55 \$	ŝ	3.78	\$	4.2
Capital Unit Rate			\$	4.53	\$	5.71	\$	6.15	\$	8.03	\$	9.23 \$	9.62	Ś	9.46	\$	9.15 \$	ŝ	8.99	Ś	8.48

City of Portsmouth - Water and Sewer Model

Schedule 20 - Septage

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

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

Schedule 21 - Rate Reconciliation

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

Monthly Meter Charge	Water		40	Sewer
# of Equivalents	11,779			
Charge per Equivalent	\$ 4.95			
Annual Revenue Collected	\$ 699,700			
Usage Charges		Usage Charges		
Tier 1 (0 - 10 Units)		Tier 1 (0 - 10 Units)		
Total Annual Consumption 100 cf (Units)	473,027	Total Annual Consumption 100 cf (Units)		373,097
Unit Rate per Unit	\$ 4.15	Unit Rate per Unit	\$	8.29
Annual Revenue Collected	\$ 1,963,061	Annual Revenue Collected	\$	3,092,978
Tier 2 (Over 10 Units)		Tier 2 (Over 10 Units)		
Total Annual Consumption 100 cf (Units)	1,081,582	Total Annual Consumption 100 cf (Units)		760,599
Unit Rate per Unit	\$ 5.00	Unit Rate per Unit	\$	9.11
Annual Revenue Collected	\$ 5,407,909	Annual Revenue Collected	\$	6,929,053
Irrigation Usage		New Castle		
Total Annual Consumption 100 cf (Units)	16,073	Total Annual Consumption 100 cf (Units)		41,674
Unit Rate per Unit	\$ 5.00	Unit Rate per Unit	\$	8.29
Annual Revenue Collected	\$ 80,365	Annual Revenue Collected	\$	345,477
Other Districts - Wholesale				
Total Annual Consumption 100 cf (Units)	62,071			
Unit Rate per Unit	\$ 0.81			
Annual Revenue Collected	\$ 50,278			
Total Revenues Collected - Meter Charge	\$ 699,700			
Total Revenues Collected - Tier 1	\$ 1,963,061	Total Revenues Collected - Tier 1	\$	3,092,978
Total Revenues Collected - Tier 2	\$ 5,407,909	Total Revenues Collected - Tier 2	\$	6,929,053
Total Revenues Collected - Irrigation Usage	\$ 80,365	Total Revenues Collected - New Castle	\$	345,477
Total Revenues Collected - Wholesale	\$ 50,278	ents a palent capacitat treatment treatment account of the Self-2007 CO 54/2007 CO		20.00 X 20.00 X
Total Collected Revenues	\$ 8,201,312	Total Collected Revenues	\$	10,367,508
Actual Revenues Collected	\$ 8,440,912	Actual Revenues Collected	\$	9,812,573
check	-2.8%	check		5.7%

City of Portsmouth - Water and Sewer Model

Schedule 22 - FY 13 Policy Analysis

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

		Sewer	
# of Equivalents	8,964		
	0 - 10	Over 10	Total
	Units	Units	Consumption
SF Residential	90%	10%	270,374
MF Residential	36%	64%	193,506
Commercial	14%	86%	375,917
Industrial	0%	100%	266,978
Municipal	13%	87%	16,441
Rye	4%	96%	3,851
New Castle			36,678
Total			1.163.745

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

Monthly Meter Charge		Water		Sewer
# of Equivalents		12,020		
Charge per Equivalent	Ś	4.95		- 1
Annual Revenue Collected	\$	713,998		
Usage Charges			Usage Charges	
Tier 1 (0 - 10 Units)			Tier 1 (0 - 10 Units)	
Total Annual Consumption 100 cf (Units)		482,185	Total Annual Consumption 100 cf (Units)	368,569
Unit Rate per Unit	\$	4.15	Unit Rate per Unit	\$ 9.54
Annual Revenue Collected	\$	2,001,068	Annual Revenue Collected	\$ 3,516,145
Tier 2 (Over 10 Units)			Tier 2 (Over 10 Units)	
Total Annual Consumption 100 cf (Units)		1,078,458	Total Annual Consumption 100 cf (Units)	758,498
Unit Rate per Unit	\$	5.00	Unit Rate per Unit	\$ 10.49
Annual Revenue Collected	\$	5,392,291	Annual Revenue Collected	\$ 7,956,648
Irrigation Usage			New Castle	
Total Annual Consumption 100 cf (Units)		17,459	Total Annual Consumption 100 cf (Units)	36,678
Unit Rate per Unit	\$	5.00	Unit Rate per Unit	\$ 9.54
Annual Revenue Collected	\$	87,295	Annual Revenue Collected	\$ 349,908
Other Districts - Wholesale				
Total Annual Consumption 100 cf (Units)		62,081		
Unit Rate per Unit	\$	0.81		
Annual Revenue Collected	\$	50,286		
Total Revenues Collected - Meter Charge	\$	713,998		
Total Revenues Collected - Tier 1	\$	2,001,068	Total Revenues Collected - Tier 1	\$ 3,516,145
Total Revenues Collected - Tier 2	\$	5,392,291	Total Revenues Collected - Tier 2	\$ 7,956,648
Total Revenues Collected - Irrigation Usage	\$	87,295	Total Revenues Collected - New Castle	\$ 349,908
Total Revenues Collected - Wholesale	\$	50,286		
Total Collected Revenues	\$	8,244,938	Total Collected Revenues	\$ 11,822,701

Policy	#1	-Additional	Tior

Monthly Meter Charge	9%	Water				Sewer
# of Equivalents		12,020				
Charge per Equivalent		\$ 4.95				
Annual Revenue Collected		713,998				
Usage Charges			Usage Charges			
Tier 1 (0 - 2 Units)			Tier 1 (0 - 2 Units)			
Total Annual Consumption 100 cf (Units)	7%	170,741	Total Annual Consumption 100 cf (Units)	8%		132,135
Unit Rate per Unit		\$ 3.47	Unit Rate per Unit		\$	6.77
Annual Revenue Collected		\$ 592,472	Annual Revenue Collected		\$	894,551
Fier 2 (2 - 10 Units)	84%		Tier 2 (2 - 10 Units)	92%		
Total Annual Consumption 100 cf (Units)		311,204	Total Annual Consumption 100 cf (Units)			236,434
Unit Rate per Unit	1.00	\$ 4.24	Unit Rate per Unit	1.00	Ś	9.90
Annual Revenue Collected		\$ 1,318,099	Annual Revenue Collected		\$	2,341,091
Fier 3 (Over 10 Units)			Tier 3 (Over 10 Units)			
Total Annual Consumption 100 cf (Units)		1,078,458	Total Annual Consumption 100 cf (Units)			758,498
Unit Rate per Unit	1.20	\$	Unit Rate per Unit	1.10	\$	10.84
Annual Revenue Collected		\$ 5,481,347	Annual Revenue Collected	100-100-000	\$	8,223,886
Irrigation Usage			New Castle			
Total Annual Consumption 100 cf (Units)		17,459	Total Annual Consumption 100 cf (Units)			36,678
Unit Rate per Unit	1.20	\$ 5.08	Unit Rate per Unit	1.00	\$	9.90
Annual Revenue Collected		\$ 88,737	Annual Revenue Collected		\$	363,173
Other Districts - Wholesale	1%					
Total Annual Consumption 100 cf (Units)		62,081				
Unit Rate per Unit 50 of 74 Annual Revenue Collected By: Municipal and Financial Services Group		\$ 0.81				
Annual Revenue Collected		\$ 50,286				

201 del

City of Portsmout

er and Sewer Model

Schedule 22 - FY 13 Policy Analysis

5/8"	1.00	\$8.57
3/4"	1.00	\$8.57
1"	1.67	\$14.32
1 1/2"	2.88	\$24.68
2"	4.63	\$39.68
3"	7.33	\$62.81
4"	13.89	\$119.07
6"	24.30	\$208.32
8"	33.94	\$291.02
10"	50.91	\$436.53

Total Revenues Collected - Meter Charge	\$ 713,998			
Total Revenues Collected - Tier 1	\$ 592,472	Total Revenues Collected - Tier 1	\$	894,55
Total Revenues Collected - Tier 2	\$ 1,318,099	Total Revenues Collected - Tier 2	\$	2,341,09
Total Revenues Collected - Tier 3	\$ 5,481,347	Total Revenues Collected - Tier 3	\$	8,223,886
Total Revenues Collected - Irrigation Usage	\$ 88,737	Total Revenues Collected - New Castle	\$	363,173
Total Revenues Collected - Wholesale	\$ 50,286			Trong William
Total Collected Revenues	\$ 8,244,938	Total Collected Revenues	Ś	11,822,701
Actual Revenues Collected	\$ 8,244,938	Actual Revenues Collected	Ś	11,822,701
check	0.0%	check		0.09

Monthly Meter Charge	15%	Water		10%		Sewer
# of Equivalents		12,020	# of Equivalents			8,964
Charge per Equivalent		\$	Charge per Equivalent		\$	10.99
\$10.99 Annual Revenue Collected		\$	Annual Revenue Collected		Ś	1,182,270
\$10.99 Usage Charges	84%		Usage Charges	90%		
518.36 Tier 1 (0 - 10 Units)			Tier 1 (0 - 10 Units)			
31.64 Total Annual Consumption 100 cf (Units)		482,185	Total Annual Consumption 100 cf (Units)			368,569
550.87 Unit Rate per Unit		\$	Unit Rate per Unit		\$	8.59
880.52 Annual Revenue Collected		\$ 1,861,235	Annual Revenue Collected		\$	3,164,530
152.64					165	-,,
267.06 Tier 2 (Over 10 Units)			Tier 2 (Over 10 Units)			
373.07 Total Annual Consumption 100 cf (Units)		1,078,458	Total Annual Consumption 100 cf (Units)			758,498
559.61 Unit Rate per Unit	1.20	\$	Unit Rate per Unit	1.10	\$	9.44
Annual Revenue Collected		\$ 5,015,482	Annual Revenue Collected		\$	7,160,983
Irrigation Usage			New Castle			
Total Annual Consumption 100 cf (Units)		17,459	Total Annual Consumption 100 cf (Units)			36,678
Unit Rate per Unit	1.20	\$	Unit Rate per Unit	1.00	\$	8.59
Annual Revenue Collected		\$	Annual Revenue Collected		\$	314,917
Other Districts - Wholesale	1%			-		110
Total Annual Consumption 100 cf (Units)		62,081				
Unit Rate per Unit		\$ 0.81				
Annual Revenue Collected		\$ 50,286				
Total Revenues Collected - Meter Charge		\$ 1,236,741	Total Revenues Collected - Meter Charge		\$	1,182,270
Total Revenues Collected - Tier 1		\$ 1,861,235	Total Revenues Collected - Tier 1		\$	3,164,530
Total Revenues Collected - Tier 2		\$ 5,015,482	Total Revenues Collected - Tier 2		\$	7,160,983
Total Revenues Collected - Irrigation Usage		\$ 81,195	Total Revenues Collected - New Castle		Ś	314,917
Total Revenues Collected - Wholesale		\$ 50,286	9311113 1.1001143 111 141 141 141 141 141 141 141 141			01.,01,
Total Collected Revenues		\$ 8,244,938	Total Collected Revenues		\$	11,822,701
Actual Revenues Collected		\$ 8,244,938	Actual Revenues Collected		\$	11,822,701
check		0.0%	check		5860	0.0%

Policy #2 - Increased Base Charges

Schedule 23 - Policy Analysis Sample Bills

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

Sewer Rates							
	C	urrent	Po	licy #1	P	olicy #2	
Monthly Meter Charge	1	Y 13	F	Y 13		FY 13	
5/8	\$	-	\$	- 8	\$	10.99	
3/4	\$	-	\$	+	\$	10.99	
1	\$	190	\$		\$	18.36	
1 1/2	\$	(5)	\$	7	\$	31.64	
2	\$	-	\$	2	\$	50.87	
3	\$	1,60	\$	81	\$	80.52	
4	\$	-	\$	-	\$	152.64	
6	\$	-	\$	- 4	\$	267.06	
8	\$	1-0	\$	-	\$	373.07	
10	\$	*	\$	*	\$	559.61	
Usage Rates - Tiered Charges per 100 c.f.			_		-		
Tier 1 (0 - 10 Units)	\$	9.54			\$	9.54	
Tier 2 (Over 10 Units)	\$	10.49			\$	10.49	
Tier 1 (0 - 2 Units)			\$	6.77			
Tier 2 (2 - 10 Units)			\$	9.90			
Tier 3 (Over 10 Units)			\$	10.84			
New Castle	\$	9.54	\$	9.90	\$	9.54	

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

100	The state of the state of		Sample	Sewer Bills				
Meter Size	Monthly Usage cubic feet	Current FY 13	Policy #1 FY 13	% Increase	\$ Increase	Policy #2 FY 13	% Increase	\$ Increase
5/8	200	\$19.08	\$13.54	-29.0%	(\$5.54)	\$30.07	57.6%	\$10.99
5/8	500	\$47.70	\$43.24	-9.3%	(\$4.46)	\$58.69	23.0%	\$10.99
1	2,500	\$252.75	\$255.39	1.0%	\$2.64	\$271.11	7.3%	\$18.36
3/4	3,000	\$305.20	\$309.60	1.4%	\$4.40	\$316.19	3.6%	\$10.99
3	40,000	\$4,186.50	\$4,321.26	3.2%	\$134.76	\$4,267.02	1.9%	\$80.52
3/4	600	\$57.24	\$53.15	-7.2%	(\$4.09)	\$68.23	19.2%	\$10.99
1 1/2	5,000	\$515.00	\$526.45	2.2%	\$11.45	\$546.64	5.1%	\$31.64
3	40,000	\$4,186.50	\$4,321.26	3.2%	\$134.76	\$4,267.02	1.9%	\$80.52
6	310	\$29.57	\$24.43	-17.4%	(\$5.14)	\$296.63	903.0%	\$267.06
8	1,900	\$189.81	\$190.33	0.3%	\$0.52	\$562.88	196.5%	\$373.07
New								
3/4	23,000	\$2,194.20	\$2,277.38	3.8%	\$83.18	\$2,205.19	0.5%	\$10.99
1	4,000	\$381.60	\$396.07	3.8%	\$14.47	\$399.96	4.8%	\$18.36
1 1/2	50,000	\$4,770.00	\$4,950.83	3.8%	\$180.83	\$4,801.64	0.7%	\$31.64

Schedule 24 - Rate Analysis

	A STREET, SQUARE, SQUA						FY 2014	THE WAY I THE IN THE TAX I	The Reservoir	SHEW, ST	ll Section 1					
	Service .	4-5	Water							Sewer	71 g = "K					
Net Revenue Requirements	\$ 8,	914,388						Net Revenue Requirements	\$ 10,266,437							
# of Meter Size Equivalents	12,	20						# of Meter Size Equivalents	8,978							
	0		0 - 10	Over 10	Total	0 - 3	Over 100		0 - 2	0 - 10	Over 10	Total	Less MF	Less MF & Comm	0 - 3	Over 100
	Un		Units	Units	Consumption	Units	Units		Units	Units	Units	Consumption	Irrigation	Irrigation	Units	Units
SF Residential	33		84%	16%	393,727	47%	4%	SF Residential	37%	90%	10%	270,374	270,374	270,374	52%	3%
MF Residential	9	6	36%	64%	198,305	13%	16%	MF Residential	9%	36%	64%	193,506	190,392	190,392	13%	16%
Commercial	31	6	13%	87%	549,314	5%	53%	Commercial	4%	14%	86%	375,917	375,917	335,740	5%	51%
Industrial	0	6	0%	100%	370,807	0%	98%	Industrial	0%	0%	100%	266,978	266,978	266,978	5% 0%	98%
Municipal	2	6	9%	91%	35,767	3%	60%	Municipal	3%	13%	87%	16,441	16,441	16,441	5%	47%
Wholesale - Other Districts					62,081			Rye	1%	4%	96%	3,851	3,851	3,851	196	63%
Irrigation					17,319			New Castle				36,678	36,678	36,678		00.70
Total					1,627,320			Total				1,163,745	1,160,631	1,120,454	-	
MF Residential (Unit Multipliers)	52	%	95%	5%				MF Residential (Unit Multipliers)	51%	95%	5%			.,,		

Ú	ternative	1	Current	Rate	Structura	

Alternative 1: Current Rate Structure Wonthly Meter Charge	Car							
nontiny meter charge	9%	Durent Rines	Break-meen				Sewer	
# of Equivalents		12.020	12,020				Current Rates E	Break-even
Charge per Equivalent		\$4.95	\$5.39	8.9%				
Annual Revenue Collected		\$713,998	5777,679	8.9%				
Usage Charges	91%	91 10,000	\$111,013		Usage Charges			
Capital Related Rate	34.70				Capital Related Rate			
Total Annual Consumption 100 cf (Units)		1.565.239	1,565,239		Total Annual Consumption 100 cf (Units)		1,163,745	1,163,745
Unit Rate per Unit		52.78	\$3.03		Unit Rate per Unit		5 4.00 S	3.47
Annual Revenue Collected		\$4,351,364	\$4,739,457		Annual Revenue Collected		\$ 4,654,980 \$	4.042,229
		V 1,00 X,00 Y	\$4,133,131		Milital Revenue Conected		3 4,034,380 3	4,042,229
Tier 1 (0 - 10 Units)					Tier 1 (0 - 10 Units)			
Total Annual Consumption 100 cf (Units)		31% 478,327	478,327		Total Annual Consumption 100 cf (Units)		368,569	368,569
Unit Rate per Unit	0.49	\$1.37	\$1.49	8.9%	Unit Rate per Unit	1.39	5 5.54 \$	4.81
Annual Revenue Collected		\$655,309	\$713,755		Annual Revenue Collected		\$ 2,041,870 \$	1,773,092
Tier 2 (Over 10 Units)					Tier 2 (Over 10 Units)			
Total Annual Consumption 100 cf (Units)		1,069,830	1,069,830		Total Annual Consumption 100 cf (Units)		758,498	758.498
Unit Rate per Unit	0.80	\$2.22	\$2,42	8.9%	Unit Rate per Unit	1.62	S 6.49 S	5.64
Annual Revenue Collected		\$2,375,023	\$2,586,848		Annual Revenue Collected	4.04	\$ 4,922,654 \$	4,274,668
		0,000,000	*		The second second		3 4,522,034 \$	4,274,000
Irrigation Usage					New Castle			
Total Annual Consumption 100 cf (Units)		17,319	17,319		Total Annual Consumption 100 cf (Units)		36,678	36,678
Unit Rate per Unit	0.80	\$2.22	\$2.42	8.9%	Unit Rate per Unit	1.39	S 5.54 S	4.81
Annual Revenue Collected		\$38,449	\$41,878		Annual Revenue Collected		\$ 203,196 \$	176,449
Other Districts - Wholesale								
Total Annual Consumption 100 cf (Units)		62,081	62,081		Total Revenues Collected - Capital Related		\$ 4.654.980 \$	4,042,229
Unit Rate per Unit	0.29	\$0.81	\$0.88	8.9%	Total Revenues Collected - Tier 1		\$ 2,041,870 \$	1,773,092
Annual Revenue Collected		\$50,286	\$54,771		Total Revenues Collected - Tier 2		\$ 4,922,654 \$	4,274,668
					Total Revenues Collected - New Castle		5 203,196 5	176,449
Total Revenues Collected - Meter Charge		\$713,998	\$777,679		A Server Science version A Server B of LEAST STREET			
Total Revenues Collected - Capital Related		\$4,351,364	\$4,739,457					
Total Revenues Collected - Tier 1		\$655,309	\$713,755					
Total Revenues Collected - Tier 2		\$2,375,023	\$2,586,848					
Total Revenues Collected - Irrigation Usage		\$38,449	\$41,878					
Total Revenues Collected - Wholesale		\$50,286	\$54,771					
Total Collected Revenues		\$8,184,429	\$8,914,388		Total Collected Revenues		\$ 11,822,701 \$	10 266 437
theck			\$8,914,388		check			10,266,437

Schedule 24 - Rate Analysis

Alternative 1A: Current Rate Structure w/Chai Monthly Meter Charge	200			Sewer
Vionthly Meter Charge	9%	Wrater Screen speed		
		12,020		Break-even
of Equivalents				
harge per Equivalent		\$5.39 \$777,679		
nnual Revenue Collected		\$777,679		
sage Charges apital Related Rate	50%		Usage Charges Capital Related Rate	44%
	50%	4 555 220		
otal Annual Consumption 100 cf (Units)		1,565,239	Total Annual Consumption 100 cf (Units)	1,163,745
Init Rate per Unit		\$ 2.84	Unit Rate per Unit	\$ 3.86
nnual Revenue Collected		\$4,445,385	Annual Revenue Collected	\$ 4,488,948
	41%			56%
Life wages of the control of the control	V 42/24		22/20/24 ESP/20/24	LOSO, STATE OF THE
ier 1 (0 - 10 Units)	35%	re volume.	Tier 1 (0 - 10 Units)	35%
otal Annual Consumption 100 cf (Units)		541,772	Total Annual Consumption 100 cf (Units)	394,473
Init Rate per Unit	1.00	\$1.65	Unit Rate per Unit	1.00 \$ 4.48
nnual Revenue Collected		\$895,441	Annual Revenue Collected	\$ 1,767,581
			ALTERNA LANGUAGO	
ier 2 (Over 10 Units)	65%		Tier 1 (0 - 10 Units)	65%
otal Annual Consumption 100 cf (Units)		1,006,148	Total Annual Consumption 100 cf (Units)	732,594
Jnit Rate per Unit	1.62	\$2.68		1.17 \$ 5.25
nnual Revenue Collected		\$2,694,726	Annual Revenue Collected	\$ 3,845,559
rrigation Usage			New Castle	
Total Annual Consumption 100 cf (Units)		17.319	Total Annual Consumption 100 cf (Units)	36,678
Jnit Rate per Unit	1.62	\$2.68		1.00 \$ 4.48
Annual Revenue Collected		\$46,386	Annual Revenue Collected	\$ 164,349
		4.102000	The second secon	2,343
Other Districts - Wholesale	1%		Total Revenues Collected - Meter Charge	\$0
Total Annual Consumption 100 cf (Units)	3,907	62.081	Total Revenues Collected - Gapital Related	\$ 4,488,948
Unit Rate per Unit		\$ 0.81	Total Revenues Collected - Tier 1	\$ 1,767,581
Annual Revenue Collected		\$54,771	Total Revenues Collected - Fier 1	\$ 3,845,559
union Revenue Conected		554,7/1	Total Revenues Collected - Her 2 Total Revenues Collected - New Castle	\$ 3,845,559 \$ 164,349
otal Revenues Collected - Meter Charge		\$777,679	Total Revenues Collected - New Castle	\$ 164,349
otal Revenues Collected - Capital Related		\$4,445,385		
otal Revenues Collected - Tier 1		\$895,441		
otal Revenues Collected - Tier 2		\$2,694,726		
Total Revenues Collected - Irrigation Usage		\$46,386		
Fotal Revenues Collected - Wholesale		\$54,771		
Total Collected Revenues		\$8,914,388	Total Collected Revenues	\$ 10,266,437
check		\$8,914,388	check	5 10,266,437
Alternative 2: Increased Fixed Charges				
Monthly Meter Charge	23%	Water	Monthly Meter Charge	29% Sewer
		GIDAL GAGO	ana and ordered to the control of th	Break-even
of Equivalents		12,020	# of Equivalents	8,978
Charge per Equivalent		\$ 14.05	Charge per Equivalent	\$ 27.51
innual Revenue Collected		\$ 2,026,503	Annual Revenue Collected	\$ 2,963,763
Jsage Charges			Usage Charges	
Capital Related Rate	50%		Capital Related Rate	44%
Total Annual Consumption 100 cf (Units)		1,565,239	Total Annual Consumption 100 cf (Units)	1,163,745
Unit Rate per Unit		\$ 2.84	Unit Rate per Unit	\$ 3.86
Annual Revenue Collected		\$ 4,445,385	Annual Revenue Collected	\$ 4,488,948
		The same of the sa	The same of the sa	
perating Related Rate	27%		Operating Related Rate	
	2/70			27%
ier 1 (0 - 10 Units)	27%		Tier 1 (0 - 10 Units)	27%
	27%	478,327	Tier 1 (0 - 10 Units) Total Annual Consumption 100 cf (Units)	27% 368,569
otal Annual Consumption 100 cf (Units)		478,327 S 1.07		368,569
otal Annual Consumption 100 cf (Units) init Rate per Unit	1.00	\$ 1.07	Total Annual Consumption 100 cf (Units) Unit Rate per Unit	368,569 1:00 \$ 2.17
otal Annual Consumption 100 cf (Units) Init Rate per Unit			Total Annual Consumption 100 cf (Units)	368,569 1.00 \$ 2.17
otal Annual Consumption 100 cf (Units) Init Rate per Unit Innual Revenue Collected		\$ 1.07	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected	368,569 1:00 \$ 2.17
otal Annual Consumption 100 cf (Units) Init Rate per Unit Innual Revenue Collected		\$ 1.07 \$ 510,834	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units)	368,569 1:00 \$ 2.17 \$ 801,547
otal Annual Consumption 100 cf (Units) Init Rate per Unit Innual Revenue Collected Fier 2 (Over 10 Units) otal Annual Consumption 100 cf (Units)	1.00	\$ 1.07 \$ 510,834 1,069,830	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units)	368,569 1.00 \$ 2.17 \$ 801,547
otal Annual Consumption 100 cf (Units) Init Rate per Unit unnual Revenue Collected ier 2 (Over 10 Units) otal Annual Consumption 100 cf (Units) Init Rate per Unit		\$ 1.07 \$ 510,834 1,069,830 \$ 1.73	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit	368,569 100 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55
otal Annual Consumption 100 cf (Units) Init Rate per Unit unnual Revenue Collected ier 2 (Over 10 Units) otal Annual Consumption 100 cf (Units) Init Rate per Unit	1.00	\$ 1.07 \$ 510,834 1,069,830	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units)	368,569 1.00 \$ 2.17 \$ 801,547
otal Annual Consumption 100 cf (Units) init Rate per Unit annual Revenue Collected ier 2 (Over 10 Units) otal Annual Consumption 100 cf (Units) init Rate per Unit annual Revenue Collected	1.00	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected	368,569 100 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55
Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Fier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected rrigation Usage	1.00	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle	1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414
Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Irrigation Usage Total Annual Consumption 100 cf (Units)	1.00	\$ 1.07 \$ 510.834 1.069.830 \$ 1.73 \$ 1.851,407	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units)	1:00 \$ 2.17 \$ 801,547 758,498 1:17 \$ 2.55 \$ 1,932,414
Total Annual Consumption 100 cf (Units) Unit Rate per Unit Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Irrigation Usage Total Annual Consumption 100 cf (Units) Unit Rate per Unit Unit Rate per Unit	1.00	\$ 1.07 \$ 510,834 \$ 1,069,830 \$ 1.73 \$ 1,851,407 \$ 17,319 \$ 1.73	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit	1.00 \$ 368,569 \$ 2.17 \$ 801,547
otal Annual Consumption 100 cf (Units) mit Rate per Unit mit Rate per Unit ier 2 (Over 10 Units) otal Annual Consumption 100 cf (Units) mit Rate per Unit innual Revenue Collected rrigation Usage otal Annual Consumption 100 cf (Units) mit Rate per Unit	1.00	\$ 1.07 \$ 510.834 1.069.830 \$ 1.73 \$ 1.851,407	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units)	1:00 \$ 2.17 \$ 801,547 758,498 1:17 \$ 2.55 \$ 1,932,414
otal Annual Consumption 100 cf (Units) mit Rate per Unit nnual Revenue Collected ier 2 (Over 10 Units) otal Annual Consumption 100 cf (Units) inti Rate per Unit nnual Revenue Collected rrigation Usage otal Annual Consumption 100 cf (Units) inti Rate per Unit nnual Revenue Collected rrigation Usage inti Rate per Unit nnual Revenue Collected	1.62	\$ 1.07 \$ 510,834 \$ 1,069,830 \$ 1.73 \$ 1,851,407 \$ 17,319 \$ 1.73	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit	1.00 \$ 368,569 \$ 2.17 \$ 801,547
otal Annual Consumption 100 cf (Units) intil Rate per Units in Intil Rate per Units) intil Rate per Units) obal Annual Consumption 100 cf (Units) intil Rate per Unit Rate per Unit annual Revenue Collected rigidation Usage otal Annual Consumption 100 cf (Units) intil Rate per Unit Intil	1.00	\$ 1.07 \$ 510.834 1.069,830 \$ 1.73 \$ 1.851,407 17,319 \$ 1.73 \$ 29,972	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit	1.00 \$ 368,569 \$ 2.17 \$ 801,547
otal Annual Consumption 100 cf (Units) initi Rate per Unit in Rate per Unit in Rate per Unit in Rate per Unit in Rate per 100 cf (Units) initi Rate per Unit in Rate per Unit Rate per Unit Rate per Unit Rate per Unit in Rate Description Unit Rate per Unit in Rate Description Unit Ra	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1.73 \$ 29,972	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit	1.00 \$ 368,569 \$ 2.17 \$ 801,547
otal Annual Consumption 100 cf (Units) intil Rate per Units intil Rate per Units in Otal Annual Consumption 100 cf (Units) otal Annual Consumption 100 cf (Units) init Rate per Unit annual Revenue Collected rigidation Usage otal Annual Consumption 100 cf (Units) init Rate per Unit initial Revenue Collected otal Annual Consumption 100 cf (Units) initial Rate per Unit initial Revenue Collected otal Annual Consumption 100 cf (Units) initial Rate per Unit initial Revenue Collected otal Annual Consumption 100 cf (Units) initial Rate per Units initial	1.62	\$ 1.07 \$ 510.834 1.069.830 \$ 1.73 \$ 1.851,407 17.319 \$ 1.73 \$ 29,972	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit	1.00 \$ 368,569 \$ 2.17 \$ 801,547
oral Annual Consumption 100 cf (Units) Init Rate per Units Init Rate per Unit Init Init Init Init Init Init Init I	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1.73 \$ 29,972	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit	1.00 \$ 368,569 \$ 2.17 \$ 801,547
otal Annual Consumption 100 cf (Units) intil Rate per Units intil Rate per Units in Otal Annual Consumption 100 cf (Units) otal Annual Consumption 100 cf (Units) init Rate per Unit annual Revenue Collected rigidation Usage otal Annual Consumption 100 cf (Units) init Rate per Unit initial Revenue Collected otal Annual Consumption 100 cf (Units) initial Rate per Unit initial Revenue Collected otal Annual Consumption 100 cf (Units) initial Rate per Unit initial Revenue Collected otal Annual Consumption 100 cf (Units) initial Rate per Units initial	1.62	\$ 1.07 \$ 510.834 1.069.830 \$ 1.73 \$ 1.851,407 17.319 \$ 1.73 \$ 29,972	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit	1.00 \$ 368,569 \$ 2.17 \$ 801,547
oral Annual Consumption 100 cf (Units) init Rate per Unit in nual Revenue Collected ier 2 (Over 10 Units) ottal Annual Consumption 100 cf (Units) init Rate per Unit annual Revenue Collected rigation Usage otal Annual Consumption 100 cf (Units) init Rate per Unit in nual Revenue Collected rigation Usage otal Annual Consumption 100 cf (Units) init Rate per Unit in the Districts - Wholesale otal Annual Consumption 100 cf (Units) init Rate per Unit in Rate per Unit	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1.73 \$ 29,972 62,081 \$ 0.81 \$ 50,286	Total Annual Consumption 100 cf (Units) Unit Bate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected	368,569 1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414 36,678 1.00 \$ 5 2.17 \$ 79,766
otal Annual Consumption 100 cf (Units) nit Rate per Unit nnual Revenue Collected ier 2 (Over 10 Units) total Annual Consumption 100 cf (Units) nit Rate per Unit nnual Revenue Collected rigation Usage total Annual Consumption 100 cf (Units) nit Rate per Unit nnual Revenue Collected ther Districts - Wholesale total Annual Consumption 100 cf (Units) nit Rate per Unit nnual Revenue Collected ther Districts - Wholesale total Annual Consumption 100 cf (Units) nit Rate per Unit nnual Revenue Collected	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1,73 \$ 29,972 62,081 \$ 0,81 \$ 5,0,86 \$ 2,026,503	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Revenue Collected	1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414 36,678 1.00 \$ 2.17 \$ 79,766
oral Annual Consumption 100 cf (Units) init Rate per Unit in nual Revenue Collected	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1.73 \$ 29,972 62,081 \$ 0.81 \$ 50,286 \$ 2,026,503 \$ 4,445,385	Total Annual Consumption 100 cf (Units) Unit Bate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Revenue Collected	1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414 1.00 \$ 2.17 \$ 79,766
otal Annual Consumption 100 cf (Units) initi Rate per Unit initial Rate initial Rate initial initial	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1,73 \$ 29,972 62,081 \$ 0,81 \$ 5,02,86 \$ 2,026,503 \$ 4,445,385 \$ 5,10,834	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Revenue Collected Total Revenue Collected - Meter Charge Total Revenues Collected - Capital Related Total Revenues Collected - Iier 1	1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414 1.00 \$ 2.17 \$ 79,766
oral Annual Consumption 100 cf (Units) Init Rate per Units Init Rate per Unit Rate	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1.73 \$ 29,972 62,081 \$ 0.81 \$ 50,286 \$ 2,026,503 \$ 4,445,385 \$ 510,834 \$ 1,8851,407	Total Annual Consumption 100 cf (Units) Unit Bate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Revenue Collected Total Revenues Collected - Meter Charge Total Revenues Collected - Capital Related Total Revenues Collected - Tier 1 Total Revenues Collected - Tier 1 Total Revenues Collected - Tier 2	1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414 1.00 \$ 2.17 \$ 79,766 \$ 2,963,763 \$ 4,488,948 \$ 801,547 \$ 1,932,414
otal Annual Consumption 100 cf (Units) initi Rate per Unit initial Revenues Collected initial Revenues Collected initial Revenues initial Revenues initial i	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1,73 \$ 29,972 62,081 \$ 0,81 \$ 50,286 \$ 2,026,503 \$ 4,445,385 \$ 510,834 \$ 1,851,407 \$ 29,972	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Revenue Collected Total Revenue Collected - Meter Charge Total Revenues Collected - Capital Related Total Revenues Collected - Iier 1	1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414 1.00 \$ 2.17 \$ 79,766
oral Annual Consumption 100 cf (Units) nit Rate per Unit nit Rate Revenue Collected - Meter Charge tatal Revenues Collected - Tier 2 tatal Revenues Collected - Tier	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1.73 \$ 29,972 62,081 \$ 0.81 \$ 50,286 \$ 2,026,503 \$ 4,445,385 \$ 510,834 \$ 1,8851,407	Total Annual Consumption 100 cf (Units) Unit Bate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Revenue Collected Total Revenues Collected - Meter Charge Total Revenues Collected - Capital Related Total Revenues Collected - Tier 1 Total Revenues Collected - Tier 1 Total Revenues Collected - Tier 2	1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414 1.00 \$ 2.17 \$ 79,766 \$ 2,963,763 \$ 4,488,948 \$ 801,547 \$ 1,932,414
otal Annual Consumption 100 cf (Units) initi Rate per Uniti innual Revenue Collected ier 2 (Over 10 Units) otal Annual Consumption 100 cf (Units) otal Annual Consumption 100 cf (Units) initi Rate per Unit innual Revenue Collected rigation Usage otal Annual Consumption 100 cf (Units) init Rate per Unit initi Rate per	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1.73 \$ 29,972 62,081 \$ 0,81 \$ 50,286 \$ 2,026,503 \$ 4,445,385 \$ 510,834 \$ 1,851,407 \$ 29,972 \$ 50,286	Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Revenue Collected - Meter Charge Total Revenues Collected - Iier 1 Total Revenues Collected - Iier 1 Total Revenues Collected - Tier 2 Total Revenues Collected - New Castle	1.00 \$ 2.17 \$ 801,547 758.498 1.17 \$ 2.55 \$ 1,932,414 1.00 \$ 2.17 \$ 79,766 \$ 2,963,763 \$ 4,488,948 \$ 801,547 \$ 1,932,414 \$ 79,766
Tier 1 (0 - 10 Units) Triotal Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Consumption 100 cf (Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Consumption 100 cf (Units) Unit Rate per Unit Unit Rate per Unit Annual Revenue Collected Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Annual Consumption 100 cf (Units) Unit Rate per Unit Total Revenue Collected - Meter Charge Total Revenues Collected - Tier 2 Total Revenues Collected - Tier 2 Total Revenues Collected - Tier 2 Total Revenues Collected - Wholesale	1.62	\$ 1.07 \$ 510,834 1,069,830 \$ 1.73 \$ 1,851,407 17,319 \$ 1,73 \$ 29,972 62,081 \$ 0,81 \$ 50,286 \$ 2,026,503 \$ 4,445,385 \$ 510,834 \$ 1,851,407 \$ 29,972	Total Annual Consumption 100 cf (Units) Unit Bate per Unit Annual Revenue Collected Tier 2 (Over 10 Units) Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected New Castle Total Annual Consumption 100 cf (Units) Unit Rate per Unit Annual Revenue Collected Total Revenue Collected Total Revenues Collected - Meter Charge Total Revenues Collected - Capital Related Total Revenues Collected - Tier 1 Total Revenues Collected - Tier 1 Total Revenues Collected - Tier 2	1.00 \$ 2.17 \$ 801,547 758,498 1.17 \$ 2.55 \$ 1,932,414 1.00 \$ 2.17 \$ 79,766 \$ 2,963,763 \$ 4,488,948 \$ 801,547 \$ 1,932,414

Schedule 24 - Rate Analysis

Alternative 3: Additional Lifeline Tier Monthly Meter Charge Monthly Meter Charge # of Equivalents 12,020 4.93 of Equivalents 8,978 # of Equivalents
Charge per Equivalent
Annual Revenue Collected
Usage Charges
Capital Related Rate
Total Annual Consumption 100 of (Units)
Unit Rate per Unit Charge per Equivalent 710,809 Annual Revenue Collected Usage Charges Capital Related Rate 1,565,239 Total Annual Consumption 100 cf (Units) 1,163,745 2.84 Unit Rate per Unit Annual Revenue Collected 4,445,385 Annual Revenue Collected \$ 4,488,948 Operating Related Rate 42% Operating Related Rate Tier 1 (0 - 3 Units) Tier 1 (0 - 3 Units) Total Annual Consumption 100 cf (Units) 241,430 Total Annual Consumption 100 cf (Units) 188,184 Unit Rate per Unit 0.50 0.50 \$ Unit Rate per Unit 1.36 2.78 Annual Revenue Collected 328,771 Annual Revenue Collected 522,413 Tier 2 (3 - 10 Units) Tier 2 (3 - 10 Units) Total Annual Consumption 100 cf (Units) 236,659 Total Annual Consumption 100 cf (Units) 180,385 Unit Rate per Unit Annual Revenue Collected 0.65 1.77 Unit Rate per Unit 0.87 \$ 4.81 418,252 Annual Revenue Collected 867,409 Tier 3 (Over 10 Units) Tier 3 (Over 10 Units) Total Annual Consumption 100 cf (Units) 1,069,830 Total Annual Consumption 100 cf (Units) 758.498 Unit Rate per Unit Annual Revenue Collected 2.72 1.00 Unit Rate per Unit 1.00 \$ Annual Revenue Collected \$ 4,211,295 Irrigation Usage Total Annual Consumption 100 cf (Units) New Castle Total Annual Consumption 100 cf (Units) 17,319 36,678 Unit Rate per Unit 1.00 2.72 Unit Rate per Unit 0.87 \$ 4.81 47,170 Annual Revenue Collected 176,372 Annual Revenue Collected Other Districts - Wholesale Total Annual Consumption 100 cf (Units) 62,081 Unit Rate per Unit Annual Revenue Collected 0.81 50,286 Total Revenues Collected - Meter Charge 710,809 Total Revenues Collected - Meter Charge Total Revenues Collected - Capital Related Total Revenues Collected - Tier 1 4,445,385 Total Revenues Collected - Capital Related 4,488,948 328,771 Total Revenues Collected - Tier 1 522,413 Total Revenues Collected - Tier 2 418,252 Total Revenues Collected - Tier 2 867,409 Total Revenues Collected - Tier 3 2,913,716 Total Revenues Collected - Tier 3 4,211,295 Total Revenues Collected - Irrigation Usage Total Revenues Collected - New Castle 47.170 176,372 Total Revenues Collected - Wholesale 50,286 \$ 10,266,437 Total Collected Revenues 8,914,388 Total Collected Revenues

0.00

City of Portsmouth - Water and Sewer Model

Schedule 24 - Rate Analysis

Alternative 4:	4	Tier Rate Structure
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Monthly Meter Charge	8%	100	Water		Monthly Meter Charge	0%	Sewer	
,			intelis-even		The state of the s	0.00	Break-ev	
# of Equivalents			12,020		# of Equivalents			3,978
Charge per Equivalent		5	4.93		Charge per Equivalent		\$	
Annual Revenue Collected		\$	710,809		Annual Revenue Collected		S	-
Usage Charges	50%				Usage Charges	44%		
Capital Related Rate					Capital Related Rate			
Total Annual Consumption 100 cf (Units)			1,565,239		Total Annual Consumption 100 cf (Units)		1.163	3 745
Unit Rate per Unit		\$	2.84		Unit Rate per Unit			3.86
Annual Revenue Collected		\$	4,445,385		Annual Revenue Collected		\$ 4,488	
Operating Related Rate	42%				Operating Related Rate	56%		
Tier 1 (0 - 3 Units)					Tier 1 (0 - 3 Units)			
Total Annual Consumption 100 cf (Units)			241,430	15.60%	Total Annual Consumption 100 cf (Units)		188	3,184 16.709
Unit Rate per Unit	0.50	\$	1.18		Unit Rate per Unit		0.50 \$	2.48
Annual Revenue Collected		\$	285,871		Annual Revenue Collected		\$ 466,	,309
Tier 2 (3 - 10 Units)				V200-2002	Tier 2 (3 - 10 Units)			
Total Annual Consumption 100 cf (Units)			236,659	15.29%	Total Annual Consumption 100 cf (Units)		180	0,385 16.009
Unit Rate per Unit	0.75	\$	1.78		Unit Rate per Unit		0.87 \$	4.29
Annual Revenue Collected		S	420,333		Annual Revenue Collected		\$ 774,	,255
Tier 3 (10 - 100 Units)				1000-000-	Tier 3 (Over 10 Units)			
Total Annual Consumption 100 cf (Units)			348,291	22.50%	Total Annual Consumption 100 cf (Units)		257	7,708 22.879
Unit Rate per Unit	1.00	\$	2.37		Unit Rate per Unit		1.00 \$	4.96
Annual Revenue Collected		5	824,803		Annual Revenue Collected		\$ 1,277,	,173
Tier 4 (Over 100 Units)					Tier 4 (Over 100 Units)			
Total Annual Consumption 100 cf (Units)			721,540	46.61%	Total Annual Consumption 100 cf (Units)		500	7,790 44.439
Unit Rate per Unit	1.25	S	2.96		Unit Rate per Unit		1.25 \$	6.19
Annual Revenue Collected		5	2,135,888		Annual Revenue Collected		\$ 3,102,	.321
Irrigation Usage								
Total Annual Consumption 100 cf (Units)			17,319					
Unit Rate per Unit	1.00	\$	2.37	1				
Annual Revenue Collected		\$	41,015					
Other Districts - Wholesale	1%				New Castle			
Total Annual Consumption 100 cf (Units)			62,081		Total Annual Consumption 100 cf (Units)		36	6,678
Unit Rate per Unit		\$	0.81		Unit Rate per Unit		0.87 \$	4.29
Annual Revenue Collected		\$	50,286		Annual Revenue Collected		\$ 157,	431
Total Revenues Collected - Meter Charge		\$	710,809		Total Revenues Collected - Meter Charge		\$	*
Total Revenues Collected - Capital Related		\$	4,445,385		Total Revenues Collected - Capital Related		\$ 4,488,	948
Total Revenues Collected - Tier 1		\$	285,871		Total Revenues Collected - Tier 1		\$ 466.	
Total Revenues Collected - Tier 2		5	420,333		Total Revenues Collected - Tier 2		\$ 774,	
Total Revenues Collected - Tier 3		\$	824,803		Total Revenues Collected - Tier 3		\$ 1,277,	
Total Revenues Collected - Tier 4		\$	2,135,888	I	Total Revenues Collected - Tier 4		\$ 3,102,	321
Total Revenues Collected - Irrigation Usage		\$	41,015	1	Total Revenues Collected - New Castle		\$ 157.	
Total Revenues Collected - Wholesale		\$	50,286					
Total Collected Revenues		\$	8,914,388		Total Collected Revenues		5 10,266,	437
check		\$	8.914,388		check		5 10,266,	

Schedule 25 - Water Rate Projections

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

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net Revenue Requirements		\$	8,914,388 \$	8,218,644 \$	8,191,251 \$	8,831,145 \$	8,936,712 \$	9,037,663 \$	9,152,978 \$	9,311,535 \$	9,448,373 \$	9,567,357
Capital Related	\$	3,775,013.94	50%	46%	44%	46%	45%	43%	42%	41%	39%	38%
Operating Related	\$	3,672,676.77	41%	45%	46%	43%	43%	44%	44%	44%	45%	45%
Monthly Service Charge Related	\$	713,957.41	9%	9%	10%	11%	12%	13%	14%	15%	16%	17%
# of Equivalents			12,020	12,020	12,020	12,020	12,020	12,020	12,020	12,020	12,020	12,020
Total Consumption												
SF Residential			393,727	392,554	392.053	391.464	390.871	390,344	389,816	389,288	388,759	388,229
MF Residential			198,305	197,714	197,462	197,165	196,867	196,601	196,335	196,069	195,803	195,536
Commercial			549,314	547,678	546,980	546,157	545,331	544,595	543,859	543,121	542,383	541,644
Industrial			370,807	369,703	369,232	368,676	368,119	367,622	367,125	366,627	366,129	365,630
Municipal			35,767	35,660	35,615	35,561	35,507	35,459	35,411	35,363	35,315	35,267
Other Districts			62,081	61,896	61,817	61,724	61,631	61,548	61,464	61,381	61,298	61,214
Irrigation			17,319	17,268	17,246	17,220	17,194	17,171	17,147	17,124	17,101	17,078
Total		===	1,627,320	1,622,472	1,620,404	1,617,968	1,615,519	1,613,340	1,611,158	1,608,974	1,606,787	1,604,598
0 - 10 Units												
SF Residential			331,140.99	330,155	329,734	329,238	328,740	328,296	327,852	327,408	326,963	326,517
MF Residential			71,986	71,772	71,680	71,572	71,464	71,368	71,271	71,175	71,078	70,981
Commercial			71,019	70,808	70,717	70,611	70,504	70,409	70,314	70,219	70,123	70,028
Industrial			858	855	854	853	852	850	849	848	847	846
Municipal			3,323	3,313	3,309	3,304	3.299	3,295	3,290	3,286	3,281	3,277
			478,327	476,902	476,295	475,578	474,859	474,218	473,577	472,935	472,292	471,649
MF Residential Units			187,593	187.034	186,796	186,515	186,233	185,981	185,730	185,478	185,226	184,974
MF Units Total		*	593,934	592,165	591,410	590,521	589,627	588,832	588,035	587,238	586,440	585,641
Alternative 1: Current Rate Structure												
Break-even												
Monthly Meter Charge	9%	Current Rates										
Charge per Equivalent	570	4.95 S	5.39 \$	4.97 \$	4.95 \$	5.34 S	5.40 \$	5.47 S	5.54 \$	E 63 A	5 71 A	5.70
charge per equivalent	-	4.33 \$	3.39 \$	4.97 \$	4.95 \$	5.34 \$	5,40 5	5.47 \$	5.54 \$	5.63 \$	5.71 \$	5.79
Usage Charges	91%											
Capital Related Rate	2270											
Unit Rate per Unit	Ś	2.78 \$	3.03 \$	2.80 \$	2.79 \$	3.02 \$	3.06 \$	3.10 \$	3.14 S	3.20 S	3.25 S	3.30
		2.70	3.03. 3	2,00 9	2.13 3	3.02 3	3.00 3	3.10 \$	3.14 3	3.20 3	3.23 3	3.30
Tier 1 (0 - 10 Units)												
Unit Rate per Unit	0.49 \$	1.37 \$	1.49 \$	1.38 \$	1.38 \$	1.49 \$	1.51 \$	1.53 \$	1.55 \$	1.58 \$	1.60 5	1.62
				1.50	2.50	1.15	1.31	1,55	1,33 3	1.50 5	1.00 3	1.02
Tier 2 (Over 10 Units)												
Unit Rate per Unit	0.80 \$	2.22 \$	2.42 \$	2.24 \$	2.23 \$	2.41 \$	2.44 \$	2.47 \$	2.51 \$	2.55 \$	2.60 \$	2.63
Irrigation Usage												
Unit Rate per Unit	0.80 \$	2.22 \$	2.42 \$	2.24 \$	2.23 \$	2.41 \$	2.44 \$	2.47 \$	2.51 \$	2.55 \$	2.60 \$	2.63
Other Districts - Wholesale												
Unit Rate per Unit	0.29 \$	0.81 \$	0.88 \$	0.82 \$	0.81 \$	0.88 \$	0.89 \$	0.90 \$	0.92 \$	0.93 \$	0.95 \$	0.96
							and Constitutions and					0.50
Revenues Collected - Meter Charge		\$	777,679 \$	716,983 \$	714,594 \$	770,417 \$	779,627 \$	788,433 \$	798,493 \$	812,326 \$	824,263 \$	834,643
Revenues Collected - Capital Related		\$	4,739,792 \$	4,369,864 \$	4,355,300 \$	4,695,532 \$	4,751,662 \$	4,805,338 \$	4,866,651 \$	4,950,956 \$	5,023,713 \$	5,086,977
Revenues Collected - Tier 1		\$	713,805 \$	658,095 \$	655,901 \$	707,140 \$	715,593 \$	723,676 \$	732,910 \$	745,606 \$	756,563 \$	766,091
Revenues Collected - Tier 2		\$	2,586,456 \$	2,384,590 \$	2,376,642 \$	2,562,304 \$	2,592,933 \$	2,622,223 \$	2,655,682 \$	2,701,686 \$	2,741,389 \$	2,775,911
Revenues Collected - Irrigation Usage		\$	41,881 \$	38,612 \$	38,484 \$	41,490 \$	41,986 \$	42,460 \$	43,002 \$	43,747 \$	44,390 \$	44,949
Revenues Collected - Wholesale		\$	54,774 \$	50,499 \$	50,331 \$	54,263 \$	54,912 \$	55,532 \$	56,240 \$	57,215 \$	58,055 \$	58,787
Total Collected Revenues		\$	8,914,388 \$	8,218,644 \$	8,191,251 \$	8,831,145 \$	8,936,712 \$	9,037,663 \$	9,152,978 \$	9,311,535 \$	9,448,373 \$	9,567,357
Revenue Requirements		\$	8,914,388 \$	8,218,644 \$	8,191,251 \$	8,831,145 \$	8,936,712 \$	9,037,663 \$	9,152,978 \$	9,311,535 \$	9,448,373 \$	9,567,357
Surplus/(Deficit)		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
					100			5 200				

Schedule 25 - Water Rate Projections

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

	FY 201		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
User Defined	·											
Monthly Meter Charge			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Charge per Equivalent	\$	4.95 \$	4.95 \$		4.95 \$		4.95 \$	4.95 \$	4.95 \$	4.95 \$	4.95 \$	4.95
Usage Charges												
Capital Related Rate		0.5	0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$	2.78 \$	2.78 \$	2.78 \$	2.84 \$	2.89 \$	2.98 \$	3.07 \$	3.16 \$	3.26 \$	3.35 \$	3.45
Operating Related Rate Tier 1 (0 - 10 Units)			0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unit Rate per Unit	\$	1.37 \$	1.37 \$	1.37 \$	1.40 \$	1.43 \$	1.47 \$	1.51 \$	1.56 \$	1.60 \$	1.65 \$	1.70
Tier 2 (Over 10 Units)			0.00%	0.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3 00%	3.00%	3.00%
Unit Rate per Unit	\$	2.22 \$	2.22 \$		2.26 \$		2.38 \$	2.45 \$	2.52 \$	2.60 \$	2.68 \$	2.76
Irrigation Usage Unit Rate per Unit	\$	2.22 \$	0.00%	0.00% 2.22 \$	2.00% 2.26 \$	2.00% 2.31 S	3,00% 2.38 \$	3.00% 2.45 \$	3.00% 2.52 \$	3.00% 2.60 \$	3.00% 2.68 \$	3.00%
One rate per one	2	2.22 3	2.22 3	2.22 3	2.25 3	2.31 5	2.30 3	2.43 3	2.32 \$	2.60 \$	2.00 9	2.76
Other Districts - Wholesale			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unit Rate per Unit	\$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81
Revenues Collected - Meter Charge		\$	713,998 \$	713,998 \$	713,998 \$	713,998 \$	713,998 \$	713,998 \$	713,998 \$	713,998 \$	713,998 \$	713,998
Revenues Collected - Capital Related		\$	4,351,364 \$	4,338,402 \$	4,419,529 \$		4,629,160 \$	4,761,603 \$	4,897,818 \$	5,037,913 \$	5,181,998 \$	5,330,188
Revenues Collected - Tier 1		S	655,309 \$	653,356 \$	665,574 \$	677,865 \$	697,144 \$	717,090 \$	737,604 \$	758,702 \$	780,401 \$	802,718
Revenues Collected - Tier 2		\$	2,374,495 \$	2,367,421 \$	2,411,692 \$		2,526,085 \$	2,598,358 \$	2,672,689 \$	2,749,137 \$	2,827,763 \$	2,908,629
Revenues Collected - Irrigation Usage		\$	38,449 \$ 50,286 \$	38,334 \$ 50,136 \$	39,051 \$ 50,072 \$		40,904 \$ 49,921 \$	42,074 \$ 49,854 \$	43,277 \$ 49,786 \$	44,515 \$ 49,719 \$	45,788 \$ 49,651 \$	47,098
Revenues Collected - Wholesale Total Collected Revenues		\$	8.183.901 \$		8,299,917 \$		8.657.213 \$	8.882.976 \$	9.115.172 \$	9.353,984 \$	9,599,601 \$	49,583 9,852,215
Revenue Requirements		\$	8,914,388 \$	8,218,644 \$	8,191,251 \$		8,936,712 \$	9,037,663 \$	9,152,978 \$	9,311,535 \$	9,448,373 \$	9,567,357
Surplus/(Deficit)		s	(730,487) \$		108,665 \$		(279,499) \$	(154,687) \$	(37,806) \$	42,449 \$	151,228 \$	284,858
Alternative 1A: Current Rate Structure w/Changeable Const	umption Levels in T	iers										
AA - AA CAA AA												
Monthly Meter Charge Charge per Equivalent		S	4.95 \$	4.95 \$	4.95 \$	4.95 \$	4.95 \$	4.95 \$	4.95 \$	4.95 \$	4.95 \$	4.95
enage per equivaent			3100	1100	4120	4,00		4130	7100 4	4122		4.22
Usage Charges												
Capital Related Rate		\$	2.78 S	2.78 S	2.84 S	2.89 \$	2.98 \$	3.07 \$	3.16 S	3.26 5	3.35 \$	3.45
Unit Rate per Unit		5	2.78 \$	2.78 \$	2.84 \$	2.89 \$	2.98 3	3.07 5	3.16 \$	3.26 \$	3.35 \$	3.45
Operating Related Rate												
Tier 1 (0 - 10 Units)	35%											
Unit Rate per Unit	1.00	\$	1.39 \$	1.39 \$	1.42 \$	1.45 \$	1.49 \$	1.54 \$	1.59 \$	1.63 \$	1.68 \$	1.73
Tier 2 (Over 10 Units)	65%											
Unit Rate per Unit	1.62	\$	2.26 \$	2.26 \$	2.30 \$	2.35 \$	2.42 \$	2.49 \$	2.57 \$	2.65 \$	2.73 \$	2.81
Irrigation Usage												
Unit Rate per Unit	1.62	\$	2.26 \$	2.26 \$	2.30 \$	2.35 \$	2.42 \$	2.49 \$	2.57 \$	2.65 \$	2.73 \$	2.81
SET STORY OF VERY												
Other Districts - Wholesale Unit Rate per Unit		Ś	0.81 S	0.81 S	0.81 \$	0.81 \$	0.81 \$	0.81 S	0.81 \$	0.81 \$	0.81 \$	0.81
		100						to see ansates of the		September 1		
Revenues Collected - Meter Charge		\$	713,998 \$	713,998 \$	713,998 \$		713,998 \$	713,998 \$	713,998 \$	713,998 \$	713,998 \$	713,998
Revenues Collected - Capital Related		\$	4,351,364 \$		4,419,529 \$			4,761,603 \$		5,037,913 \$	5,181,998 \$	5,330,188
Revenues Collected - Tier 1		\$	755,506 \$		767,341 \$			826,734 \$	850,384 \$	874,708 \$	899,725 \$	925,455
Revenues Collected - Tier 2		\$	2,273,609 \$ 39,137 \$	2,266,836 \$ 39,020 \$	2,309,226 \$ 39,750 \$			2,487,961 \$ 42,827 \$	2,559,134 \$ 44,052 \$	2,632,334 \$ 45,312 \$	2,707,620 \$ 46,608 \$	2,785,049 47,940
Revenues Collected - Irrigation Usage Revenues Collected - Wholesale		5	50,286 S	39,020 S 50.136 S	50,072 \$		49,921 \$	42,827 \$	49,786 \$	45,312 \$	46,608 \$	47,940
Total Collected Revenues		5	8,183,901 \$		8,299,917 \$			8,882,976 \$	9,115,172 \$	9,353,984 \$	9,599,601 \$	9,852,215
Revenue Requirements		Š	8.914.388 S		8.191.251 \$			9.037.663 \$	9.152.978 \$	9.311.535 \$	9,448,373 \$	9,567,357
Surplus/(Deficit)		Š	(730,487) \$		108,665 \$			(154,687) \$	(37,806) \$	42,449 \$	151,228 \$	284,858
		10 mg/	acresint/ F	A	San Section 1	1000MR 104 W		announted &	and the second	. Carrieron To		

Schedule 25 - Water Rate Projections

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

	Liv	ir Residentiai (Units)	3270	95%	376							
Alternative 2: Increased Fixed Charges		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Monthly Meter Charge Charge per Equivalent		\$	4.95 \$	4.95 \$	5.75 \$	6.44 \$	7.20 \$	8.01 S	8.85 \$	9.73 \$	10.65 \$	11.61
Usage Charges												
Capital Related Rate Unit Rate per Unit		\$	2.61 \$	2.42 \$	2.36 \$	2.50 \$	2.50 \$	2.49 \$	2.47 S	2.46 S	2.44 \$	2.4
Operating Related Rate												
Tier 1 (0 - 10 Units) Unit Rate per Unit	1.00	Š	1.00			202 12	SUST					
	1.00	>	1.49 \$	1.62 \$	1.68 \$	1.60 \$	1.66 \$	1.72 \$	1.79 \$	1.85 \$	1.92 \$	2.00
Tier 2 (Over 10 Units) Unit Rate per Unit	1.62	\$	2.42 \$	2.63 \$	2.72 \$	2.59 \$	2.69 \$	2.78 \$	2.89 \$	2.99 \$	3.11 \$	3.2
rrigation Usage												
Unit Rate per Unit	1.62	\$	2.42 \$	2.63 \$	2.72 \$	2.59 \$	2.69 \$	2.78 \$	2.89 \$	2.99 S	3.11 \$	3.2
Other Districts - Wholesale Unit Rate per Unit		Ś	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 S	0.81 \$	0.81 \$	
					(manual 100 mm)	11 CONTROL 14 CONTROL 15 CONTROL						
Revenues Collected - Meter Charge Revenues Collected - Capital Related		\$	713,998 \$ 4,081,109 \$	713,957 \$ 3,775,014 \$	829,992 \$ 3,673,781 \$	928,290 \$ 3,895,024 \$	1,038,866 \$ 3,884,327 \$			1,403,098 \$ 3,810,594 \$		
Revenues Collected - Tier 1		\$	713,029 \$	773,692 \$	800,075 \$	761,550 \$	786,839 \$	814,718 \$	845,757 \$	873,653 \$		
Revenues Collected - Tier 2		\$	2,583,643 \$		2,899,054 \$	2,759,458 \$	2,851,094 \$					
Revenues Collected - Irrigation Usage Revenues Collected - Wholesale		\$	41,836 \$ 50,286 \$		46,943 \$ 50,072 \$	44,682 \$ 49,997 \$	46,166 \$ 49,921 \$			51,260 \$ 49,719 \$		
otal Collected Revenues		\$	8,183,901 \$		8,299,917 \$	8,439,001 \$	8,657,213 \$					
Revenue Requirements		\$	8,914,388 \$		8,191,251 \$	8,831,145 \$	8,936,712 \$	9,037,663 \$	9,152,978 \$	9,311,535 \$	9,448,373 \$	9,567,35
Surplus/(Deficit)		\$	(730,487) \$	(56,996) \$	108,665 \$	(392,144) \$	(279,499) \$	(154,687) \$	(37,806) \$	42,449 \$	151,228 \$	284,85
Alternative 3: Additional Lifeline Tier												
0 - 3 Units SF Residential				185,711	185,474	185,196	184,915	184,666	184,416	184.166	183,916	183,665
MF Residential				26,399	26,365	26,325	26,285	26,250	26,214	26,179	26,143	26,10
Commercial				27,246	27,211	27,170	27,129	27,093	27,056	27,019	26,983	26,94
ndustrial Municipal				259 1,097	258 1,095	258 1,094	258 1,092	257 1,090	257 1,089	256	256	256
			See	240,711	240,404	240,043	239,679	239,356	239,032	1,087 238,708	1,086 238,384	1,084 238,059
Monthly Meter Charge Charge per Equivalent			\$	4.95 \$	5.75 \$	6.44 \$	7.20 \$	8.01 \$	8.85 \$	9.73 \$	10.65 \$	11.61
Usage Charges												
Capital Related Rate Unit Rate per Unit			Ś	2.42 \$	2.36 \$	2.50 \$	2.50 \$	2.49 S	2.47 \$	246.6	244.0	
			,	2.42 3	2.30 3	2.30 3	2.30 \$	2.49 \$	2.47 \$	2.46 \$	2.44 \$	2.40
Operating Related Rate Fier 1 (0 - 3 Units)												
Jnit Rate per Unit	0.5000		\$	1.334 \$	1.38 \$	1.32 \$	1.36 \$	1.41 \$	1.47 \$	1.52 \$	1.58 \$	1.65
Fier 2 (3 - 10 Units) Unit Rate per Unit	0.6489		Ś	1.732 \$	1.79 \$	1.71 \$	1.77 \$	1.83 S	1.91 \$	1.97 \$	2.05 \$	2.14
Tier 3 (Over 10 Units)			*	and the last	****	****	*****	1.05 \$	1.31 4	1.37 3	2.03 3	2.1
Unit Rate per Unit	1.0000		\$	2.669 \$	2.76 \$	2.63 \$	2.73 \$	2.83 \$	2.94 \$	3.04 \$	3.16 \$	3.29
Irrigation Usage												
Jnit Rate per Unit	1.0000		s	2.669 \$	2.76 \$	2.63 \$	2.73 \$	2.83 5	2.94 \$	3.04 \$	3.16 \$	3.29
Other Districts - Wholesale Unit Rate per Unit			\$	0.810 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81
tevenues Collected - Meter Charge			\$	713,957 \$	829,992 \$	928,290 \$	1,038,866 \$	1,154,787 S	1,276,124 \$		1,535,936 \$	
Revenues Collected - Capital Related			\$	3,775,014 \$	3,673,781 \$	3,895,024 \$	3,884,327 \$	3,863,706 \$	3,829,301 \$	3,810,594 \$	3,770,056 \$	
evenues Collected - Tier 1			\$	321,222 \$	332,175 \$	316,180 \$	326,680 \$	338,255 \$		362,723 \$	376,324 \$	391,92
levenues Collected - Tier 2 levenues Collected - Tier 3			\$	409,058 \$ 2,846,175 \$	423,007 \$ 2,943,231 \$	402,638 \$	416,009 \$ 2,894,540 \$	430,749 \$		461,909 \$	479,229 \$	
evenues Collected - Frei 3			3	2,846,175 \$ 46,087 \$	2,943,231 \$ 47,658 \$	2,801,508 \$ 45,363 \$	46,870 S			3,213,901 \$ 52,041 \$	3,334,412 \$ 53.992 \$	
tevenues Collected - Wholesale			Š	50,136 \$	50,072 \$	49,997 \$	49,921 \$	49,854 \$		49,719 \$	49,651 \$	
Total Collected Revenues			\$	8,161,648 \$	8,299,917 \$	8,439,001 \$	8,657,213 \$	8,882,976 \$	9,115,172 \$	9,353,984 \$	9,599,601 \$	9,852,21
Revenue Requirements			ş	8,218,644 \$	8,191,251 \$	8,831,145 \$	8,936,712 \$			9,311,535 \$		
Surplus/(Deficit)			\$	(56,996) \$	108,665 \$	(392,144) \$	(279,499) \$	(154,687) \$	(37,806) \$	42,449 \$	151,228 \$	284,858

City of Portsmouth - Water and Sewer Model

Schedule 25 - Water Rate Projections

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

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
4 tiers												
0 - 3 Units 3 - 10 Units 10 - 100 Units Over 100 Units			_	240,711 236,192 347,016 719,390	240,404 235,891 346,574 718,473	240,043 235,536 346,052 717,393	239,679 235,179 345,529 716,307	239,356 234,862 345,063 715,341	239,032 234,544 344,596 714,373	238,708 234,227 344,129 713,405	238,384 233,908 343,661 712,435	238,059 233,590 343,193 711,465
Monthly Meter Charge Charge per Equivalent			1	1,543,308 4.95 \$	1,541,341 5.75	1,539,024 5 6.44 \$	1,536,695 7.20 \$	1,534,622 8.01 \$	1,532,546 8.85 \$	1,530,468 9.73 \$	1,528,389 10.65 \$	1,526,307 11.61
Usage Charges Capital Related Rate Unit Rate per Unit				2.42 \$	2.36	\$ 2.50 \$	2.50 \$	2.49 \$	2.47 \$	2.46 \$	2.44 \$	2.40
Operating Related Rate Tier 1 (0 - 3 Units) Unit Rate per Unit	0.2500			0.65 \$	0.68	\$ 0.64 \$	0.67 \$	0.69 \$	0.72 \$	0.74 \$	0.77 \$	0.80
Tier 2 (3 - 10 Units) Unit Rate per Unit	0.6600			1.72 \$	1.78	\$ 1.70 \$	1.76 \$	1.82 \$	1.90 \$	1.96 \$	2.04 \$	2.12
Tier 3 (10 - 100 Units) Unit Rate per Unit	1,0000		2	2.61 \$	2.70	\$ 2.58 \$	2.67 \$	2.76 \$	2.87 \$	2.97 \$	3.09 \$	3.22
Tier 4 (Over 100 Units) Unit Rate per Unit	1.1200		1	2.92 \$	3.03	\$ 2.88 \$	2.99 \$	3.10 \$	3.22 \$	3.33 \$	3.46 \$	3.61
Irrigation Usage Unit Rate per Unit	1.1200			2.92 \$	3.03	\$ 2.88 \$	2.99 \$	3.10 \$	3.22 \$	3.33 \$	3.46 \$	3.61
Other Districts - Wholesale Unit Rate per Unit				0.81 \$	0.81	\$ 0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81
Revenues Collected - Meter Charge Revenues Collected - Capital Related Revenues Collected - Tier 1 Revenues Collected - Tier 2 Revenues Collected - Tier 3 Revenues Collected - Tier 3 Revenues Collected - Irigation Usage Revenues Collected - Wholesale Total Collected Revenues Revenue Requirements				713,957 \$ 3,775,014 \$ 157,042 \$ 406,808 \$ 905,587 \$ 2,102,633 \$ 50,470 \$ 50,136 \$ 8,161,648 \$ 8,218,644 \$	3,673,781 162,398 420,680 936,469 2,174,335 52,191 50,072 8,299,917	\$ 3,895,024 \$ 154,578 \$ 6 400,424 \$ 891,375 \$ 2,069,635 \$ 6 49,678 \$ 6 49,997 \$ 8,439,001 \$	3,884,327 \$ 159,711 \$ 413,721 \$ 920,976 \$ 2,138,364 \$ 51,328 \$ 49,921 \$ 8,657,213 \$	165,370 \$ 428,379 \$ 953,607 \$ 2,214,128 \$ 53,146 \$ 49,854 \$ 8,882,976 \$	1,276,124 \$ 3,829,301 \$ 171,670 \$ 444,700 \$ 989,938 \$ 2,298,482 \$ 55,171 \$ 49,786 \$ 9,115,172 \$ 9,152,978 \$	1,403,098 \$ 3,810,594 \$ 177,332 \$ 459,368 \$ 1,022,589 \$ 2,374,294 \$ 56,991 \$ 49,719 \$ 9,353,984 \$ 9,311,535 \$	1,535,936 \$ 3,770,056 \$ 183,982 \$ 476,592 \$ 1,060,933 \$ 2,463,322 \$ 59,128 \$ 49,651 \$ 9,599,601 \$ 9,448,373 \$	1,674,876 3,707,844 191,609 496,352 1,104,919 2,565,451 61,579 49,583 9,852,215 9,567,357
Surplus/(Deficit)				(56,996) \$					(37,806) \$	42,449 \$	151,228 \$	284,858

\$ 1,565,239.00 \$ 0.06 \$ 1,665,239 1.063888007 \$ 100,000

60 of 74
Prepared By: Municipal and Financial Services Group
2° 'el

Schedule 26 - Sewer Rate Projections

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

	4					and the second			Alexander and the same of the			
Net Revenue Requirements	FY 2	013	FY 2014 10,266,437 \$	FY 2015 12,354,608 \$	FY 2016 12.948,669 \$	FY 2017 15.443.834 \$	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Capital Related		•	44%	50%	12,948,669 \$	15,443,834 \$ 56%	17,171,750 \$ 58%	17,969,110 \$ 58%	18,144,989 \$ 57%	18,409,477 \$ 55%	18,595,186 \$ 53%	18,697,630 51%
Operating Related			56%	50%	40%	29%	22%	22%	23%	24%	25%	27%
Monthly Service Charge Related			0%	0%	10%	15%	20%	20%	20%	21%	21%	22%
# of Equivalents			8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978
Total Usage												
SF Residential			270,374	269,568	269,225	268,820	268,413	268,051	267,688	267,325	266,962	266,598
MF Residential Commercial			193,506	192,930	192,684	192,394	192,103	191,844	191,585	191,325	191,065	190,805
Industrial			375,917 266,978	374,797 266,183	374,319 265,843	373,757	373,191	372,688	372,184	371,679	371,174	370,668
Municipal			16,441	16,392	16,371	265,444 16,347	265,042 16,322	264,684 16,300	264,326 16,278	263,968 16,256	263,609	263,250
Rye			3,851	3,840	3,835	3,829	3.823	3.818	3,813	3,808	16,234 3,802	16,211 3,797
New Castle			36,678	36,569	36,522	36,467	36,412	36,363	36,314	36,264	36,215	36,166
Total		8	1,163,745	1,160,278	1,158,799	1,157,057	1,155,306	1,153,747	1,152,187	1,150,625	1,149,061	1,147,496
0 - 10 Units												
SF Residential			243,391	242,666	242,357	241,993	241,626	241,301	240,974	240,647	240,320	239,993
MF Residential Commercial			70,244	70,035	69,946	69,841	69,735	69,641	69,547	69,452	69,358	69,263
Commercial Industrial			51,949	51,794	51,728	51,650	51,572	51,502	51,433	51,363	51,293	51,223
Municipal			681 2,161	679 2,154	678 2,152	677	676	675	674	674	673	672
Rye			2,161	2,154	2,152	2,148	2,145 141	2,142 141	2,139 141	2,136 141	2,133 140	2,131 140
		6 1	368,569	367,471	367,002	366,450	365,896	365,402	364,908	364,413	363,918	363,422
Alternative 1: Current Rate Structure Break-even												
Usage Charges Capital Related Rate												
Unit Rate per Unit	\$	4.00 \$	3.47 \$	4.19 \$	4.40 \$	5.26 \$	5.85 \$	6.13 \$	6.20 \$	6.30 \$	6.37 \$	6.42
Tier 1 (0 - 10 Units)												
Unit Rate per Unit	1.39 \$	5.54 \$	4.81 \$	5.81 \$	6.09 \$	7.28 \$	8.11 \$	8.49 \$	8.59 \$	8.72 \$	8.82 \$	8.89
Tier 2 (Over 10 Units)												
Unit Rate per Unit	1.62 \$	6.49 \$	5.64 \$	6.80 \$	7.14 \$	8.53 \$	9.50 \$	9.95 \$	10.06 \$	10.22 \$	10.34 \$	10.41
New Castle		12000	90.000 TW	1200 578								
Unit Rate per Unit	1.39 \$	5.54 \$	4.81 \$	5.81 \$	6.09 \$	7.28 \$	8.11 \$	8.49 \$	8.59 \$	8.72 \$	8.82 \$	8.89
Revenues Collected - Capital Related		\$	4,042,229 \$	4,864,409 \$	5,098,310 \$	6,080,737 \$	6,761,074 \$	7,075,020 \$	7,144,269 \$	7,248,407 \$	7,321,527 \$	7,361,862
Revenues Collected - Tier 1		\$	1,773,092 \$	2,133,735 \$	2,236,333 \$	2,667,267 \$	2,965,692 \$	3,103,402 \$	3,133,777 \$	3,179,456 \$	3,211,530 \$	3,229,223
Revenues Collected - Tier 2		\$	4,274,668 \$	5,144,126 \$	5,391,477 \$	6,430,397 \$	7,149,855 \$	7,481,854 \$	7,555,085 \$	7,665,211 \$	7,742,535 \$	7,785,190
Revenues Collected - New Castle Total Collected Revenues		\$	176,449 \$	212,338 \$	222,548 \$	265,432 \$	295,130 \$	308,834 \$	311,857 \$	316,403 \$	319,594 \$	321,355
Revenue Requirements		\$ \$	10,266,437 \$	12,354,608 \$	12,948,669 \$	15,443,834 \$	17,171,750 \$	17,969,110 \$	18,144,989 \$	18,409,477 \$	18,595,186 \$	18,697,630
Surplus/(Deficit)		\$	10,266,437 \$ - \$	12,354,608 \$	12,948,669 \$	15,443,834 \$	17,171,750 \$	17,969,110 \$	18,144,989 \$	18,409,477 \$ \$	18,595,186 \$	18,697,630
User Defined			•					,	- 3	- 3		
Usage Charges Capital Related Rate		J. 2000	12.00%	E need	F 900/			HW2259 TEHRNIC			100000	100000000000000000000000000000000000000
Unit Rate per Unit	\$	4.00 \$	4.48 \$	5.00% 4.70 \$	5.00%	5.00% 5.19 \$	4.00% 5.39 \$	4.00% 5.61 \$	4.00% 5.83 \$	4.00% 6.07 \$	4.00% 6.31 \$	4.00% 6.56
Operating Related Rate												
Tier 1 (0 - 10 Units)		440	12.00%	4.90%	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Unit Rate per Unit	\$	5.54 \$	6.20 \$	6.51 \$	6.83 \$	7.18 \$	7.46 \$	7.76 \$	8.07 \$	8.39 \$	8.73 \$	9.08
Fier 2 (Over 10 Units)		52	12.00%	5.00%	5.00%	5.00%	4.00%	4,00%	4.00%	4.00%	4.00%	4.00%
Jnit Rate per Unit	\$	6.49 \$	7.27 \$	7.63 \$	8.01 \$	8.41 \$	8.75 \$	9.10 \$	9.47 \$	9.84 \$	10.24 \$	10.65
New Castle	4.	1000	12.00%	4.90%	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Init Rate per Unit	\$	5.54 \$	6.20 \$	6.51 \$	6.83 \$	7.18 \$	7.46 \$	7.76 \$	8.07 \$	8.39 \$	8.73 \$	9.08
Revenues Collected - Capital Related		\$	5,213,578 \$	5,457,949 \$	5,723,541 \$	6,000,683 \$	6,231,266 \$	6,471,774 \$	6,721,542 \$	6,980,926 \$	7,250,297 \$	7,530,038
Revenues Collected - Tier 1 Revenues Collected - Tier 2		\$	2,286,895 \$	2,391,806 \$	2,508,195 \$	2,629,645 \$	2,730,692 \$	2,836,089 \$	2,945,543 \$	3,059,212 \$	3,177,257 \$	3,299,846
Revenues Collected - Her Z Revenues Collected - New Castle		\$ \$	5,513,373 \$ 227,580 \$	5,771,796 \$ 238,020 \$	6,052,661 \$ 249,602 \$	6,345,739 \$ 261,688 \$	6,589,581 \$ 271,744 \$	6,843,919 \$	7,108,050 \$	7,382,349 \$	7,667,209 \$	7,963,036
Total Collected Revenues		\$	13,241,425 \$	13,859,571 \$	249,602 \$ 14,534,000 \$	261,688 \$ 15,237,755 \$	271,744 \$ 15,823,283 \$	282,233 \$ 16,434,014 \$	293,125 \$ 17,068,260 \$	304,437 \$ 17,726,924 \$	316,184 \$ 18,410,947 \$	328,383 19,121,303
Revenue Requirements		Š	10,266,437 \$	12,354,608 \$	12,948,669 \$	15,443,834 \$	17,171,750 \$	17,969,110 \$	18,144,989 \$	18,409,477 \$	18,410,947 \$ 18,595,186 \$	18,697,630
Surplus/(Deficit)		Š	2,974,988 \$	1,504,963 \$	1,585,332 \$	(206,078) \$	(1,348,467) \$	(1,535,095) \$	(1,076,729) \$	(682,553) \$	(184,239) \$	423,673
SPCCIBOLOUS PROPERTY.		*	2,51 1,550	aparent of	2,000,000	1200,0101 3	(4,500,407)	12,000,000)	(1,010,123) 3	(002,333) 3	(104,233) 3	423,073

Schedule 26 - Sewer Rate Projections

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

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 1A: Current Rate Structure w/Changes	able Consumption Levels in Tier	s									
Usage Charges Capital Related Rate											
Unit Rate per Unit		\$ 4.48 \$	4.70 \$	4.94 \$	5.19 \$	5.39 \$	5.61 \$	5.83 \$	6.07 \$	6.31 \$	6.56
Operating Related Rate Tier 1 (0 - 10 Units)	35%										
Unit Rate per Unit	1.00	\$ 6.23 \$	6.54 \$	6.86 \$	7.21 \$	7.49 \$	7.79 \$	8.11 \$	8.43 \$	8.77 \$	9.12
Tier 1 (0 - 10 Units) Unit Rate per Unit	65% 1.17	\$ 7.29 \$	7.66 \$	8.04 \$	8.44 \$	8.78 \$	9.13 \$	9.49 \$	9.87 \$	10.27 \$	10.68
New Castle Unit Rate per Unit	1.00	\$ 6.23 \$	6.54 \$	6.86 \$	7.21 \$	7.49 \$	7.79 \$	8.11 \$	8.43 \$	8.77 \$	9.12
Revenues Collected - Capital Related	1.00	\$ 5,213,578 \$	5,457,949 \$	5,723,541 \$	6,000,683 \$	6,231,266 \$	6,471,774 S	6,721,542 \$	6.980,926 S	7,250,297 \$	7,530,038
Revenues Collected - Capital Related Revenues Collected - Tier 1 Revenues Collected - Tier 2		\$ 2,456,061 \$ \$ 5,343,422 \$	2,570,415 \$ 5,592,211 \$	2,695,496 \$ 5,864,337 \$	2,826,015 \$ 6,148,295 \$	2,934,608 \$ 6,384,551 \$	3,047,875 \$ 6,630,975 \$	3,165,503 \$ 6,886,887 \$	3,287,660 \$ 7,152,652 \$	3,414,520 \$ 7,428,649 \$	3,546,263 7,715,272
Revenues Collected - New Castle Usage Total Collected Revenues Revenue Requirements		\$ 228,364 \$ \$ 13,241,425 \$ \$ 10,266,437 \$	238,996 \$ 13,859,571 \$ 12,354,608 \$	250,626 \$ 14,534,000 \$ 12,948,669 \$	262,762 \$ 15,237,755 \$ 15,443,834 \$	272,859 \$ 15,823,283 \$ 17,171,750 \$	283,390 \$ 16,434,014 \$ 17,969,110 \$	294,327 \$ 17,068,260 \$ 18,144,989 \$	305,685 \$ 17,726,924 \$ 18,409,477 \$	317,481 \$ 18,410,947 \$ 18,595,186 \$	329,730 19,121,303 18,697,630
Surplus/(Deficit)		\$ 2,974,988 \$	1,504,963 \$	1,585,332 \$	(206,078) \$	(1,348,467) \$	(1,535,095) \$	(1,076,729) \$	(682,553) \$	(184,239) \$	423,673
Alternative 2: Increased Fixed Charges											
Monthly Meter Charge Charge per Equivalent		\$ - \$	· \$	13.49 \$	21.21 \$	29.37 \$	29.82 \$	31.69 \$	33.97 \$	36.05 \$	39.01
Usage Charges Capital Related Rate Unit Rate per Unit		\$ 4.98 \$	5.93 \$	6.33 \$	7.38 \$	8.00 \$	8.31 \$	8.43 \$	8.47 \$	8.57 \$	8.49
Operating Related Rate Tier 1 (0 - 10 Units) Unit Rate per Unit	1.00	\$ 5.76 \$	5.41 \$	4.46 \$	3.43 \$	2.66 \$	2.83 \$	3.08 \$	3.37 \$	3.66 \$	4.06
Tier 2 (Over 10 Units) Unit Rate per Unit	1.17	\$ 6.75 \$	6.34 \$	5.23 \$	4.02 \$	3.12 \$	3.31 \$	3.60 \$	3.95 \$	4.29 \$	4.75
New Castle Unit Rate per Unit	1.00	\$ 5.76 \$	5.41 \$	4.46 \$	3.43 \$	2.66 \$	2.83 \$	3.08 \$	3.37 \$	3.66 \$	4.06
Revenues Collected - Meter Charge Revenues Collected - Capital Related		\$ - \$ \$ 5.789,746 \$	- \$ 6.882.444 \$	1,453,400 \$ 7.332,468 \$	2,285,663 \$ 8,536,112 \$	3,164,657 \$ 9,241,062 \$	3,212,594 \$ 9,591,985 \$	3,414,666 \$ 9,712,504 \$	3,660,195 \$ 9,750,540 \$	3,883,995 \$ 9.846,947 \$	4,203,288 9,742,286
Revenues Collected - Tier 1 Revenues Collected - Tier 2		\$ 2,122,761 \$ \$ 5,117,671 \$	1,987,576 \$ 4,791,758 \$	1,637,472 \$ 3,947,708 \$	1,257,981 \$ 3,032,811 \$	973,562 \$ 2,347,119 \$	1,033,918 \$ 2,492,627 \$	1,122,699 \$ 2,706,666 \$	1,229,554 \$ 2,964,277 \$	1,333,194 \$ 3,214,139 \$	1,474,411 3,554,593
Revenues Collected - New Castle Usage Total Collected Revenues Revenue Requirements		\$ 211,246 \$ \$ 13,241,425 \$ \$ 10,266,437 \$	197,793 \$ 13,859,571 \$ 12,354,608 \$	162,953 \$ 14,534,000 \$ 12,948,669 \$	125,188 \$ 15,237,755 \$ 15,443,834 \$	96,884 \$ 15,823,283 \$ 17,171,750 \$	102,890 \$ 16,434,014 \$ 17,969,110 \$	111,725 \$ 17,068,260 \$ 18,144,989 \$	122,359 \$ 17,726,924 \$ 18,409,477 \$	132,672 \$ 18,410,947 \$ 18,595,186 \$	146,726 19,121,303 18,697,630
Surplus/(Deficit)		\$ 2,974,988 \$	1,504,963 \$	1,585,332 \$	(206,078) \$	(1,348,467) \$	(1,535,095) \$	(1,076,729) \$	(682,553) \$	(184,239) \$	423,673
Alternative 3: Additional Lifeline Tier											
0 - 3 Units SF Residential MF Residential		141,173 25,837	140,752 25,760	140,573 25,727 20,078	140,361 25,688 20,048	140,149 25,649	139,960 25,615 19,990	139,771 25,580	139,581 25,545	139,391 25,511	139,202 25,476 19,882
Commercial Industrial Municipal		20,164 207 761	20,104 206 759	206 758	206 757	20,017 205 756	205 755	19,963 205 754	19,936 205 753	19,909 204 752	204 751
Rye		43 188,184	43 187,623	42 187,384	42 187,103	42 186,819	42 186,567	42 186,315	42 186,062	42 185,810	42 185,556

Schedule 26 - Sewer Rate Projections

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

			N. Assay		// TOTAL TOT	7.000000000						
Monthly Meter Charge	FY 2013		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 202
harge per Equivalent		\$	- \$	- \$	13.49 \$	21.21 \$	29.37 \$	29.82 \$	31.69 \$	33.97 \$	36.05 \$	
sage Charges apital Related Rate init Rate per Unit		\$	4.98 5	5.93 \$	6.33 \$	7.38 \$	8.00 \$	8.31 \$	8.43 \$	8.47 \$		
perating Related Rate		(5)	3,00	deta v	5.55 5	7.30 3	8,00 3	0.31 3	0.43 \$	8.47 \$	8.57 \$	
er 1 (0 - 3 Units) nit Rate per Unit	0.50	\$	3.58 \$	3.36 \$	2.77 \$	2.13 \$	1.65 \$	1.76 \$	1.91 \$	2.10 \$	2.28 \$	
r 2 (3 - 10 Units) it Rate per Unit	0.87	S	6.20 \$	5.82 \$	4.80 Ś	3.70 S	2.87 \$	3.05 S	200.2		222	
er 3 (Over 10 Units)		~	0.20 \$	3.62 3	4.60 3	3.70 \$	2.87 3	3.05 \$	3.31 \$	3.63 \$	3.94 \$	
it Rate per Unit	1.00	\$	7.16 \$	6.73 \$	5.55 \$	4.27 \$	3.31 \$	3.52 \$	3.83 \$	4.20 \$	4.55 \$	
w Castle it Rate per Unit	0.87	Ś	6.20 \$	5.82 \$	4.80 \$	3.70 \$	2.87 \$	3.05 \$	3.31 \$	3.63 \$	3.94 \$	
venues Collected - Meter Charge		s	- Š	- \$	1,453,400 \$	2,285,663 \$	3.164.657 \$	3,212,594 \$	3.414.666 S	3.660.195 \$		
venues Collected - Capital Related venues Collected - Tier 1		\$	5,789,746 \$	6,882,444 \$	7,332,468 \$	8,536,112 \$	9,241,062 \$	9,591,985 \$	9,712,504 \$	9,750,540 \$	3,883,995 \$ 9,846,947 \$	4 9
venues Collected - Tier 2		\$	673,796 \$ 1,118,765 \$	630,886 \$ 1,047,518 \$	519,758 \$ 863,002 \$	399,302 \$ 662,998 \$	309,023 \$ 513,100 \$	328,181 \$ 544,909 \$	356,362 \$ 591,700 \$	390,279 \$ 648,016 \$	423,176 \$ 702,637 \$	
venues Collected - Tier 3		\$	5,431,636 \$	5,085,728 \$	4,189,897 \$	3,218,871 \$	2,491,112 \$	2,645,547 \$	2,872,717 \$	3,146,133 \$	3,411,323 \$	3
enues Collected - New Castle Usage al Collected Revenues		\$	227,481 \$ 13,241,425 \$	212,994 \$ 13,859,571 \$	175,476 \$ 14,534,000 \$	134,809 \$ 15,237,755 \$	104,330 \$ 15,823,283 \$	110,798 \$ 16,434,014 \$	120,312 \$	131,762 \$	142,869 \$.0.
enue Requirements		\$	10,266,437 \$	12,354,608 \$	12,948,669 \$	15,443,834 \$	17,171,750 \$	17,969,110 \$	17,068,260 \$ 18,144,989 \$	17,726,924 \$ 18,409,477 \$	18,410,947 \$ 18,595,186 \$	19
plus/(Deficit)		\$	2,974,988 \$	1,504,963 \$	1,585,332 \$	(206,078) \$	(1,348,467) \$	(1,535,095) \$	(1,076,729) \$	(682,553) \$	(184,239) \$	
ernative 4: 4 Tier Rate Structure												
3 Units 10 Units				187,623	187,384	187,103	186,819	186,567	186,315	186,062	185,810	
100 Units				179,847 256,941	179,618 256,613	179,348 256,227	179,077 255,840	178,835 255,495	178,593	178,351	178,109	
r 100 Units				499,298	498,662	497,912	497,158	496,488	255,149 495,816	254,803 495,144	254,457 494,471	
nthly Meter Charge				936,086	934,893	933,487	932,075	930,817	929,558	928,298	927,037	
rge per Equivalent			\$	- \$	13.49 \$	21.21 \$	29.37 \$	29.82 \$	31.69 \$	33.97 \$	36.05 \$	
ge Charges												
ital Related Rate t Rate per Unit				5.93 \$								
			\$			Japanoniae CS						
erating Related Rate			377	3.33 3	6.33 \$	7.38 \$	8.00 \$	8.31 \$	8.43 \$	8.47 \$	8.57 \$	
1 (0 - 3 Units)			20.	3.33 3	6.33 \$	7.38 \$	8.00 \$	8.31 \$	8.43 \$	8.47 \$	8.57 \$	
	0.30		\$	1.68 \$	6.33 \$ 1.39 \$	7.38 \$ 1.07 \$	8.00 \$ 0.83 \$	8.31 \$ 0.88 \$	8.43 \$ 0.96 \$	8.47 \$ 1.05 \$	8.57 \$ 1.14 \$	
t Rate per Unit 2 (3 - 10 Units)			ş	1.68 \$	1.39 \$	1.07 \$	0.83 \$	0.88 \$	0.96 \$	1.05 \$	1.14 \$	
Rate per Unit 2 (3 - 10 Units) Rate per Unit	0.30											
t Rate per Unit 2 (3 - 10 Units) t Rate per Unit 3 (10 - 100 Units)			ş	1.68 \$	1.39 \$	1.07 \$	0.83 \$	0.88 \$	0.96 \$	1.05 \$	1.14 \$	
t Rate per Unit r 2 (3 - 10 Units) t Rate per Unit r 3 (10 - 100 Units) t Rate per Unit r 4 (Over 100 Units)	0.65		\$	1.68 \$ 3.63 \$	1.39 \$ 2.99 \$	1.07 \$ 2.30 \$	0.83 \$ 1.79 \$	0.88 \$ 1.90 \$	0.96 \$	1.05 \$ 2.26 \$	1.14 \$ 2.46 \$	
Rate per Unit 2 (3 - 10 Units) Rate per Unit 3 (10 - 100 Units) Rate per Unit 4 (Over 100 Units)	0.65		\$	1.68 \$ 3.63 \$	1.39 \$ 2.99 \$	1.07 \$ 2.30 \$	0.83 \$ 1.79 \$	0.88 \$ 1.90 \$	0.96 \$	1.05 \$ 2.26 \$	1.14 \$ 2.46 \$	
t Rate per Unit 2 (3 - 10 Units) t Rate per Unit 3 (10 - 100 Units) t Rate per Unit 4 (Over 100 Units) t Rate per Unit 4 (Over 100 Units) t Rate per Unit	0.65 1.00 1.59		\$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$	1.14 \$ 2.46 \$ 3.78 \$ 6.03 \$	
Rate per Unit 2 (3 - 10 Units) Rate per Unit 3 (10 - 100 Units) Rate per Unit 4 (Over 100 Units) Rate per Unit 4 (Over 100 Units) Rate per Unit Castle Rate per Unit	0.65		\$ \$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$ 3.63 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$ 2.99 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$ 2.30 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$ 1.79 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$ 1.90 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$	1.14 \$ 2.46 \$ 3.78 \$ 6.03 \$ 2.46 \$	
Rate per Unit 2 (3 - 10 Units) Rate per Unit 3 (10 - 100 Units) Rate per Unit 4 (Over 100 Units) Rate per Unit 4 (Over 100 Units) Rate per Unit Castle Rate per Unit enues Collected - Meter Charge	0.65 1.00 1.59		\$ \$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$ 3.63 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$ 2.99 \$ 1,453,400 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$ 2.30 \$ 2.285,663 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$ 1.79 \$ 3,164,657 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$ 1.90 \$ 3,212,594 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$ 2.06 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$ 2.26 \$ 3.660,195 \$	1.14 \$ 2.46 \$ 3.78 \$ 6.03 \$ 2.46 \$ 3.883,995 \$	4
Rate per Unit 2 (3 - 10 Units) Rate per Unit 3 (10 - 100 Units) Rate per Unit 4 (Over 100 Units) Rate per Unit 4 (Over 100 Units) Rate per Unit 4 Castle Rate per Unit enues Collected - Meter Charge enues Collected - Capital Related enues Collected - Tier 1	0.65 1.00 1.59		\$ \$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$ 3.63 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$ 2.99 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$ 2.30 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$ 1.79 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$ 1.90 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$	1.14 \$ 2.46 \$ 3.78 \$ 6.03 \$ 2.46 \$ 3.883,995 \$ 9.846,947 \$	9
Rate per Unit 2 (3 - 10 Units) Rate per Unit 3 (10 - 100 Units) Rate per Unit 4 (Over 100 Units) Rate per Unit / Castle Rate per Unit / castle Rate per Unit enues Collected - Meter Charge enues Collected - Tier 1 enues Collected - Tier 1 enues Collected - Tier 2	0.65 1.00 1.59		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$ 3.63 \$ 6.882,444 \$ 315,207 \$ 652,846 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$ 2.99 \$ 1.453,400 \$ 7.332,468 \$ 253,685 \$ 537,849 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$ 2.30 \$ 2.285,663 \$ 8,536,112 \$ 199,502 \$ 413,201 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$ 1.79 \$ 3,164,657 \$ 9,241,062 \$ 154,396 \$ 319,779 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$ 1.90 \$ 3.212,594 \$ 9,591,985 \$ 163,968 \$ 339,604 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$ 2.06 \$ 3,414,666 \$ 9,712,504 \$ 178,048 \$ 368,765 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$ 2.26 \$ 3.660,195 \$ 9,750,540 \$ 194,994 \$ 403,863 \$	1.14 \$ 2.46 \$ 3.78 \$ 6.03 \$ 2.46 \$ 3.883,995 \$ 9,846,947 \$ 211,430 \$ 437,905 \$	9
t Rate per Unit 2 (3 - 10 Units) t Rate per Unit 3 (10 - 100 Units) t Rate per Unit 4 (Over 100 Units) t Rate per Unit v Castle t Rate per Unit enues Collected - Meter Charge enues Collected - Tier 1 enues Collected - Tier 2 enues Collected - Tier 3	0.65 1.00 1.59		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$ 3.63 \$ 5.6,882,444 \$ 315,207 \$ 62,846 \$ 1,433,730 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$ 2.99 \$ 1,453,400 \$ 7,332,468 \$ 259,685 \$ 537,849 \$ 1,181,184 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$ 2.30 \$ 2.285,663 \$ 8,536,112 \$ 199,502 \$ 413,201 \$ 907,440 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$ 1.79 \$ 3.164,657 \$ 9.241,062 \$ 154,396 \$ 319,779 \$ 702,275 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$ 1.90 \$ 3,212,594 \$ 9,591,985 \$ 163,968 \$ 339,604 \$ 745,812 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$ 2.06 \$ 3,414,666 \$ 9,712,504 \$ 178,048 \$ 368,765 \$ 809,854 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$ 2.26 \$ 3.600,195 \$ 9,750,540 \$ 194,994 \$ 403,863 \$ 886,934 \$	1.14 \$ 2.46 \$ 3.78 \$ 6.03 \$ 2.46 \$ 3.883,995 \$ 9.846,947 \$ 211,430 \$ 437,905 \$ 961,694 \$	9
It Rate per Unit r 2 (3 - 10 Units) It Rate per Unit r 3 (10 - 100 Units) It Rate per Unit r 4 (Over 100 Units) It Rate per Unit w Castle It Rate per Unit wrenues Collected - Meter Charge renues Collected - Capital Related renues Collected - Tier 1 renues Collected - Tier 2 renues Collected - Tier 2 renues Collected - Tier 3 renues Collected - Tier 3 renues Collected - Tier 4	0.65 1.00 1.59		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$ 3.63 \$ 6.882,444 \$ 315,207 \$ 652,846 \$ 1,433,730 \$ 4,442,600 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$ 2.99 \$ 1,453,400 \$ 7,332,468 \$ 2.59,685 \$ 537,849 \$ 1,181,184 \$ 3,660,053 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$ 2.30 \$ 2.285,663 \$ 8,536,112 \$ 199,502 \$ 413,201 \$ 907,440 \$ 2,811,821 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$ 1.79 \$ 3.164,657 \$ 9.241,062 \$ 154,396 \$ 319,779 \$ 702,275 \$ 2,176,092 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$ 1.90 \$ 3,212,594 \$ 9,591,985 \$ 163,968 \$ 339,604 \$ 745,812 2,310,998 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$ 2.06 \$ 3,414,666 \$ 9,712,504 \$ 178,048 \$ 368,765 \$ 809,854 \$ 2,509,441 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$ 2.26 \$ 3.660,195 \$ 9,750,540 \$ 194,994 \$ 403,863 \$ 886,934 \$ 2,748,281 \$	2.46 \$ 3.78 \$ 6.03 \$ 2.46 \$ 3.883,995 \$ 9.846,947 \$ 211,430 \$ 437,905 \$ 961,694 \$ 2,979,936 \$	9
it Rate per Unit r 2 (3 - 10 Units) it Rate per Unit r 3 (10 - 100 Units) it Rate per Unit r 4 (Over 100 Units) it Rate per Unit w Castle it Rate per Unit w Castle it Rate per Unit wenues Collected - Meter Charge venues Collected - Capital Related venues Collected - Tier 1 venues Collected - Tier 2 venues Collected - Tier 3 venues Collected - Tier 4 venues Collected - Tier 4 venues Collected - New Castle Usage tal Collected Revenues	0.65 1.00 1.59		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$ 3.63 \$ 5.6,882,444 \$ 315,207 \$ 62,846 \$ 1,433,730 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$ 2.99 \$ 1,453,400 \$ 7,332,468 \$ 259,685 \$ 537,849 \$ 1,181,184 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$ 2.30 \$ 2.285,663 \$ 8,536,112 \$ 199,502 \$ 413,201 \$ 907,440 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$ 1.79 \$ 3.164,657 \$ 9.241,062 \$ 154,396 \$ 319,779 \$ 702,275 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$ 1.90 \$ 3,212,594 \$ 9,591,985 \$ 163,968 \$ 339,604 \$ 745,812 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$ 2.06 \$ 3,414,666 \$ 9,712,504 \$ 178,048 \$ 178,048 \$ 2,509,441 \$ 2,509,441 74,982 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$ 2.26 \$ 3.660,195 \$ 9,750,540 \$ 194,994 \$ 403,863 \$ 886,934 \$ 2,748,281 \$ 2,148,281 \$	1.14 \$ 2.46 \$ 3.78 \$ 6.03 \$ 2.46 \$ 3.883,995 \$ 9.846,947 \$ 211,430 \$ 437,905 \$ 961,694 \$ 2,979,936 \$ 89,040 \$	1 3
er 1 (0 - 3 Units) it Rate per Unit er 2 (3 - 10 Units) it Rate per Unit er 3 (10 - 100 Units) it Rate per Unit er 4 (Over 100 Units) it Rate per Unit er 4 (Over 100 Units) it Rate per Unit er 4 (Over 100 Units) it Rate per Unit evenues Collected - Meter Charge venues Collected - Meter Charge venues Collected - Tier 1 venues Collected - Tier 1 venues Collected - Tier 2 venues Collected - Tier 3 venues Collected - Tier 4 venues Collected - New Castle Usage tal Collected Revenues venue Requirements probs/(Openio)	0.65 1.00 1.59		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1.68 \$ 3.63 \$ 5.58 \$ 8.90 \$ 3.63 \$ 5.882,444 \$ 315,207 \$ 652,846 \$ 1,433,730 \$ 4,442,600 \$ 132,745 \$	1.39 \$ 2.99 \$ 4.60 \$ 7.34 \$ 2.99 \$ 1.453,400 \$ 7.332,468 \$ 259,685 \$ 537,849 \$ 1.181,184 \$ 3,660,053 \$ 109,362 \$	1.07 \$ 2.30 \$ 3.54 \$ 5.65 \$ 2.30 \$ 2.285,663 \$ 8,536,112 \$ 199,502 \$ 413,201 \$ 907,440 \$ 2,811,821 \$ 84,017 \$	0.83 \$ 1.79 \$ 2.74 \$ 4.38 \$ 1.79 \$ 3,164,657 \$ 9,241,062 \$ 154,396 \$ 319,779 \$ 702,275 \$ 2,176,092 \$ 65,021 \$	0.88 \$ 1.90 \$ 2.92 \$ 4.65 \$ 1.90 \$ 3.212,594 \$ 9,591,985 \$ 163,968 \$ 745,812 \$ 2,310,998 \$ 69,052 \$	0.96 \$ 2.06 \$ 3.17 \$ 5.06 \$ 2.06 \$ 3,414,666 \$ 9,712,504 \$ 178,048 \$ 368,765 \$ 809,854 \$ 2,509,441 \$	1.05 \$ 2.26 \$ 3.48 \$ 5.55 \$ 2.26 \$ 3.660,195 \$ 9,750,540 \$ 194,994 \$ 403,863 \$ 886,934 \$ 2,748,281 \$	2.46 \$ 3.78 \$ 6.03 \$ 2.46 \$ 3.883,995 \$ 9.846,947 \$ 211,430 \$ 437,905 \$ 961,694 \$ 2,979,936 \$	9

Schedule 27 - Water Rate Summary

Albania shira 1. Compant Bata China shira	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Ilternative 1: Current Rate Structure											
Break-Even Rates											
Ionthly Fixed Charge per ERU	\$4.95	\$5.39	\$4.97	\$4.95	\$5.34	\$5.40	\$5.47	\$5.54	\$5.63	\$5.71	\$5.7
First Tier Rate (10 Units or Less per Month)											
apital Related Rate, per unit billed	\$2.78	\$3.03	\$2.80	\$2.79	\$3.02	\$3.06	\$3.10	\$3.14	\$3.20	\$3.25	\$3.3
irst 10 units billed per month	\$1.37	\$1.37	\$1.49	\$1.38	\$1.38	\$1.49	\$1.51	\$1.53	\$1.55	\$1.58	\$1.6
otal First tier Rate	\$4.15	\$4.40	\$4.29	\$4.17	\$4.39	\$4.54	\$4.60	\$4.67	\$4.75	\$4.83	\$4.9
Second Tier Rate (over 10 Units per Month)											
apital Related Rate, per nit billed	\$2.78	\$3.03	\$2.80	\$2.79	\$3.02	\$3.06	\$3.10	\$3.14	\$3.20	\$3.25	\$3.
ver 10 units billed per month	\$2.22	\$2.42	\$2.24	\$2.23	\$2.41	\$2.44	\$2.47	\$2.51	\$2.55	\$2.60	\$2.
otal Second Tier Rate	\$5.00	\$5.45	\$5.04	\$5.03	\$5.43	\$5.50	\$5.57	\$5.65	\$5.75	\$5.85	\$5.
Irrigation Meter Rate (all units billed)			4	20023	12/12/12/26	\$0.00	12210.0	42.00	2000	¥2.00	11
apital Related Rate, per unit billed	\$2.78	\$3.03	\$2.80	\$2.79	\$3.02	\$3.06	\$3.10	\$3.14	\$3.20	\$3.25	\$3.:
over 10 units billed per month	\$2.22	\$2.42	\$2.24	\$2.23	\$2.41	\$2.44	\$2.47	\$2.51	\$2.55	\$2.60	\$2.6
otal Irrigation Rate	\$5.00	\$5.45	\$5.04	\$5.03	\$5.43	\$5.50	\$5.57	\$5.65	\$5.75	\$5.85	\$5.
ther Districts - Wholesale Rate (all units billed)	\$0.81	\$0.88	\$0.82	\$0.81	\$0.88	\$0.89	\$0.90	\$0.92	\$0.93	\$0.95	\$0.9
User-Defined Rates	-										
onthly Fixed Charge per ERU		\$4.95	\$4.95	\$4.95	\$4.95	\$4.95 \$	4.95 \$	4.95 \$	4.95	\$ 4.95 \$	4.9
First Tier Rate (10 Units or Less per Month)		# 100 ST 100 ST	constitution	. 0000 1 6000		NOT TAXABLE IN	0220	satisfies U.S.	774790975	er manage in	43
apital Related Rate, per Unit billed		\$2.78	\$2.78	\$2.84	\$2.89	\$2.98 \$	3.07 \$				
irst 10 units billed per month		\$1.37	\$1.37	\$1.40	\$1.43	\$1.47 \$	1.51 \$				
otal First tier Rate		\$4.15	\$4.15	\$4.23	\$4.32	\$4.45 \$	4.58 \$	4.72 \$	4.86	\$ 5.01 \$	5.1
Second Tier Rate (over 10 Units per Month)		£2.78	¢2.70	\$2.84	\$2.89	\$2.98 \$	3.07 \$	3.16 \$	3.26	\$ 3.35 \$	3.4
Capital Related Rate, per unit billed		\$2.78	\$2.78	\$2.84	1.00	\$2.38 \$	2.45 \$	(2011) (A)		\$ 2.68 \$	
otal Second Tier Rate	- Annie	\$2.22 \$5.00	\$2.22 \$5.00	\$5.10	\$2.31 \$5.20	\$5.36 \$	5.52 \$				
Irrigation Meter Rate (all units billed)											
apital Related Rate, per unit billed		\$2.78	\$2.78	\$2.84	\$2.89	\$2.98 \$	3.07 \$	3.16 \$	3.26	\$ 3.35 \$	3.4
ver 10 units billed per month		\$2.22	\$2.22	\$2.26	\$2.31	\$2.38 \$	2.45 \$	-		5	
otal Irrigation Rate		\$5.00	\$5.00	\$5.10	\$5.20	\$5.36 \$	5.52 \$				
ther Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81 \$	0.81 \$				
	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
verage Residential Water Bill (5/8" - 500 c.f.)	\$25.70	\$25.70	\$25.70	\$26.12	\$26.54	\$27.19	\$27.85	\$28.54	\$29.25	\$29.98	\$30.
Change in Bill		0%	0%	2%	2%	2%	2%	2%	2%	2%	40.00
nnual Average Residential Water Bill		\$308.40	\$308.40	\$313.38	\$318.46	\$326.23	\$334.24	\$342.48	\$350.97	\$359.72	\$368.
lternative 1A: Current Rate Structure w/Ch	langeable Consump	otion Levels in	Tiers								
Ionthly Fixed Charge per ERU		\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4
Tier 1 (0 - 10 Units)		4		X		2-22	20.00	1,230	1000	20000000	020
Capital Related Rate, per Unit billed		\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	\$3.26	\$3.35	\$3.
		Ć1 20	\$1.39	\$1.42	\$1.45	\$1.49	\$1.54	\$1.59	\$1.63	\$1.68	\$1.
First 10 units billed per month Total First tier Rate		\$1.39 \$4.17	\$4.17	64 054.26	\$4.34	\$4.47	\$4.61	\$4.75	\$4.89	\$5.03	\$5.3

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Schedule 27 - Water Rate Summary

	Current Rates FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	EV 2024		
Capital Related Rate, per unit billed	\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	FY 2021 \$3.26	FY 2022	FY 2023
Over 10 units billed per month	\$2.26	\$2.26	\$2.30	\$2.35	\$2.42	\$2.49	\$2.57		\$3.35	\$3.4
Total Second Tier Rate	\$5.04	\$5.04	\$5.14	\$5.24	\$5.40	\$5.56	\$5.73	\$2.65 \$5.90	\$2.73 \$6.08	\$2.81 \$6.2 6
Irrigation Meter Rate (all units billed)								22	500000	(\$10400
Capital Related Rate, per unit billed	¢2.70	62.70			21.00	624	4			
Over 10 units billed per month	\$2.78	\$2.78	\$2.84	\$2.89	\$2.98	\$3.07	\$3.16	\$3.26	\$3.35	\$3.45
Total Irrigation Rate	\$2.26	\$2.26	\$2.30	\$2.35	\$2.42	\$2.49	\$2.57	\$2.65	\$2.73	\$2.81
Total irrigation Rate	\$5.04	\$5.04	\$5.14	\$5.24	\$5.40	\$5.56	\$5.73	\$5.90	\$6.08	\$6.26
Other Districts - Wholesale Rate (all units billed)	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81
Average Residential Water Bill (5/8" - 500 c.f.)	\$25.82	\$25.82	\$26.24	\$26.67	\$27.32	\$27.99	\$28.68	\$29.39	\$30.12	\$30.88
Alternative 2: Increased Fixed Charges										
Monthly Fixed Charge per ERU	\$4.95	\$4.95	\$5.75	\$6.44	\$7.20 \$	8.01 \$	8.85	9.73 \$	10.65	\$ 11.61
First Tier Rate (10 Units or Less per Month)										
Capital Related Rate, per Unit billed	\$2.61	\$2.42	\$2.36	\$2.50	\$2.50 \$	2.49 \$	2.47 \$	2.46 \$	2.44	ć 3.40
First 10 units billed per month	\$1.49	\$1.62	\$1.68	\$1.60	\$1.66 \$	1.72 \$	FEDERAL 11			
Total First tier Rate	\$4.10	\$4.04	\$4.04	\$4.10	\$4.16 \$	4.21 \$				
Second Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed	\$2.61	\$2.42	\$2.36	\$2.50	62 FO 6	2.40 6	2 4 7 6		2 03 0	
Over 10 units billed per month	\$2.42	\$2.63	\$2.72		\$2.50 \$	2.49 \$	0.0000000000000000000000000000000000000			*))
Total Second Tier Rate	\$5.02	\$5.05	\$5.08	\$2.59 \$5.10	\$2.69 \$ \$5.18 \$	2.78 \$ 5.27 \$				
Irrigation Meter Rate (all units billed)						,	555	71.77	3,55	y 5.05
Capital Related Rate, per unit billed	40.51									
Over 10 veits billed and and the	\$2.61	\$2.42	\$2.36	\$2.50	\$2.50 \$	2.49 \$	2.47 \$	2.46 \$	2.44	\$ 2.40
Over 10 units billed per month	\$2.42	\$2.63	\$2.72	\$2.59	\$2.69 \$	2.78 \$	2.89 \$	2.99 \$	3.11	\$ 3.24
Total Irrigation Rate	\$5.02	\$5.05	\$5.08	\$5.10	\$5.18 \$	5.27 \$	5.36 \$	5.46 \$	5.55	\$ 5.65
Other Districts - Wholesale Rate (all units billed)	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81 \$	0.81 \$	0.81 \$	0.81 \$	0.81	\$ 0.81
Average Residential Water Bill (5/8" - 500 c.f.)	\$25.44	\$25.16	\$25.94	\$26.96	\$27.99	\$29.05	\$30.13	\$31.28	\$32.44	\$33.63
Alternative 3: Additional Lifeline Tier										
Monthly Fixed Charge per ERU		\$4.95	\$5.75	60.44	67.20. 6	0.04				
		34.93	\$5.75	\$6.44	\$7.20 \$	8.01 \$	8.85 \$	9.73 \$	10.65	\$ 11.61
First Tier Rate (3 Units or Less per Month)										
Capital Related Rate, per Unit billed		\$2.42	\$2.36	\$2.50	\$2.50 \$	2.49 \$	2.47 \$	2.46 \$	2.44	2.40
First 3 units billed per month		\$1.33	\$1.38	\$1.32	\$1.36 \$	1.41 \$	1.47 \$			
Total First tier Rate		\$3.75	\$3.74	\$3.82	\$3.86 \$	3.90 \$	3.94 \$			
Second Tier Rate (3 - 10 Units per Month)										
Capital Related Rate, per unit billed		\$2.42	\$2.36	\$2.50	\$2.50 \$	2.49 \$	2.47 \$	2.46 \$	2.44	2.40
3 - 10 units billed per month		\$1.73	\$1.79	\$1.71	\$1.77 \$	1.83 \$	1.91 \$	1.97 \$		
Total Second Tier Rate		\$4.15	\$4.15	\$4.21	\$4.27 \$	4.32 \$	4.38 \$			
Third Tier Rate (over 10 Units per Month)										
Capital Related Rate, per unit billed		\$2.42	\$2.36	\$2.50	\$2.50 \$	2.49 \$	2.47 \$	246 4		
		\$2.67	\$2.76	\$2.63	\$2.73 \$		2000 PM	100 miles 100 mi	0.0000000000000000000000000000000000000	
있는데, "T. 이 있는데 하는 마음에 에는데 하는데 가는데 하는데 가는데 하는데 하는데 되었다. (스타스 아름이다.		72.01	72.70	22.03	72.13 \$	2.83 \$	2.94 \$	3.04 \$	3.16 \$	3.29
Over 10 units billed per month		\$5.00	ĆE 12	ĆC 14	¢r 22 4	F 22 A		1		
Over 10 units billed per month Total Third Tier Rate		\$5.09	\$5.12 65 of 74	\$5.14	\$5.23 \$	5.32 \$	5.41 \$	5.50 \$		5.70
Over 10 units billed per month					\$5.23 \$	5,32 \$	5.41 \$	5.50 \$		5.70

Schedule 27 - Water Rate Summary

	Current Rates FY 2	2014 FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Over 10 units billed per month	The substitute of the substitu	\$2.67	\$2.76	\$2.63	\$2.73 \$	2.83	\$ 2.94	3.04	\$ 3.16	\$ 3.29
Total Irrigation Rate		\$5.09	\$5.12	\$5.14	\$5.23 \$	5.32	\$ 5.41	5.50	\$ 5.60	\$ 5.70
Other Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81 \$	0.81	\$ 0.81	5 0.81	\$ 0.81	\$ 0.81
Average Residential Water Bill (5/8" - 500 c.f.)		\$24.91	\$25.68	\$26.71	\$27.73	\$28.78	\$29,86	\$30.99	\$32.15	\$33.33
Alternative 4: 4 Tier Rate Structure										
Monthly Fixed Charge per ERU		\$4.95	\$5.75	\$6.44	\$7.20	\$8.01	\$8.85	\$9.73	\$10.65	\$11.61
First Tier Rate (3 Units or Less per Month)										22000000
Capital Related Rate, per Unit billed		\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
First 3 units billed per month		\$0.65	\$0.68	\$0.64	\$0.67	\$0.69	\$0.72	\$0.74	\$0.77	\$0.80
Total First tier Rate		\$3.07	\$3.03	\$3.15	\$3.17	\$3.18	\$3.19	\$3.21	\$3.21	\$3.21
Second Tier Rate (3 - 10 Units per Month)										
Capital Related Rate, per unit billed		\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
3 - 10 units billed per month		\$1.72	\$1.78	\$1.70	\$1.76	\$1.82	\$1.90	\$1.96	\$2.04	\$2.17
Total Second Tier Rate		\$4.14	\$4.14	\$4.20	\$4.26	\$4.31	\$4.37	\$4.42	\$4.48	\$4.53
Third Tier Rate (10 - 100 Units per Month)										
Capital Related Rate, per unit billed		\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	\$2.40
10 - 100 units billed per month		\$2.61	\$2.70	\$2.58	\$2.67	\$2.76	\$2.87	\$2.97	\$3.09	\$3.22
Total Third Tier Rate		\$5.03	\$5.06	\$5.08	\$5.17	\$5.25	\$5.34	\$5.43	\$5.53	\$5.62
Fourth Tier Rate (over 100 Units per Month)										Cable on
Capital Related Rate, per unit billed		\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	
Over 100 units billed per month		\$2.92	\$3.03	\$2.88	\$2.99	\$3.10	\$3.22	\$3.33	\$3.46	
Total Fourth Tier Rate		\$5.34	\$5.38	\$5.39	\$5.49	\$5.59	\$5.69	\$5.79	\$5.90	\$6.0
Irrigation Meter Rate (all units billed)										
Capital Related Rate, per unit billed		\$2.42	\$2.36	\$2.50	\$2.50	\$2.49	\$2.47	\$2.46	\$2.44	
Over 10 units billed per month		\$2.92	\$3.03	\$2.88	\$2.99	\$3.10	\$3.22	\$3.33	\$3.46	
Total Irrigation Rate		\$5.34	\$5.38	\$5.39	\$5.49	\$5.59	\$5.69	\$5.79	\$5.90	\$6.0
Other Districts - Wholesale Rate (all units billed)		\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81	\$0.8
Average Residential Water Bill (5/8" - 500 c.f.)		\$23.52	\$24.24	\$25.34	\$26.31	\$27.31	\$28.33	\$29.41	\$30.50	\$31.6

Schedule 28 - Sewer Rate Summary

Alternative 1: Current Rate Structure	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Break-Even Rates											
break-even Rates											
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per Unit billed	\$4.00	\$3.47	\$4.19	\$4.40	\$5.26	\$5.85	\$6.13	\$6.20	\$6.30	\$6.37	\$6.4
First 10 units billed per month	\$5.54	\$4.81	\$5.81	\$6.09	\$7.28	\$8.11	\$8.49	\$8.59	\$8.72	\$8.82	\$8.8
Total First tier Rate	\$9.54	\$8.28	\$10.00	\$10.49	\$12.53	\$13.96	\$14.63	\$14.79	\$15.02	\$15.20	\$15.3
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per nit billed	\$4.00	\$3.47	\$4.19	\$4.40	\$5.26	\$5.85	\$6.13	\$6.20	\$6.30	\$6.37	\$6.4
Over 10 units billed per month	\$6.49	\$5.64	\$6.80	\$7.14	\$8.53	\$9.50	\$9.95	\$10.06	\$10.22	\$10.34	\$10.4
Total Second Tier Rate	\$10.49	\$9.11	\$10.99	\$11.54	\$13.78	\$15.35	\$16.08	\$16.26	\$16.52	\$16.71	\$16.8
New Castle (Lower Tier Rate)											
Capital Related Rate, per nit billed	\$4.00	\$3.47	\$4.19	\$4.40	\$5.26	\$5.85	\$6.13	\$6.20	\$6.30	\$6.37	\$6.4
Over 10 units billed per month	\$5.54	\$4.81	\$5.81	\$6.09	\$7.28	\$8.11	\$8.49	\$8.59	\$8.72	\$8.82	\$8.8
New Castle Tier	\$9.54	\$8.28	\$10.00	\$10.49	\$12.53	\$13.96	\$14.63	\$14.79	\$15.02	\$15.20	\$15.3
User-Defined Rates											
Circle Time Date (10 Halles and a second second											
First Tier Rate (10 Units or Less per Month) Capital Related Rate, per Unit billed		\$4.48	64.70	64.04	45.40	40.00	40.00	***			
First 10 units billed per month		\$6.20	\$4.70 \$6.51	\$4.94 \$6.83	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.5
Total First tier Rate		\$10.68	\$11.21	\$11.77	\$7.18 \$12.36	\$7.46	\$7.76	\$8.07	\$8.39	\$8.73	\$9.0
Total Title Hate		310.08	311.21	\$11.77	\$12.30	\$12.86	\$13.37	\$13.91	\$14.46	\$15.04	\$15.6
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
Over 10 units billed per month		\$7.27	\$7.63	\$8.01	\$8.41	\$8.75	\$9.10	\$9.47	\$9.84	\$10.24	\$10.69
Total Second Tier Rate		\$11.75	\$12.34	\$12.95	\$13.60	\$14.14	\$14.71	\$15.30	\$15.91	\$16.55	\$17.2
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.50
Over 10 units billed per month		\$6.20	\$6.51	\$6.83	\$7.18	\$7.46	\$7.76	\$8.07	\$8.39	\$8.73	\$9.08
New Castle Tier	****	\$10.68	\$11.21	\$11.77	\$12.36	\$12.86	\$13.37	\$13.91	\$14.46	\$15.04	\$15.64
A	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Average Residential Sewer Bill (5/8" - 500 c.f.) % Change in Bill	\$ 47.70	\$53.42	\$56.06	\$58.87	\$61.81	\$64.28	\$66.85	\$69.53	\$72.31	\$75.20	\$78.23
Annual Average Residential Water Bill		12% \$641.09	5%	5%	5%	4%	4%	4%	4%	4%	4%
Alternative 1A: Current Rate Structure w/C	hangeable Consum	ALCO STREET	\$672.77 Tiers	\$706.41	\$741.73	\$771.40	\$802.25	\$834.34	\$867.72	\$902.43	\$938.52
		•									
Tier 1 (0 - 10 Units) Capital Related Rate, per Unit billed		64.40	64.70	****	45.40	44.00		****	*****		
First 10 units billed per month		\$4.48	\$4.70	\$4.94	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
Total First tier Rate		\$6.23 \$10.71	\$6.54 \$11.24	\$6.86 \$11.80	\$7.21 \$12.39	\$7.49 \$12.89	\$7.79 \$13.40	\$8.11 \$13.94	\$8.43 \$14.50	\$8.77 \$15.08	\$9.12 \$15.68
Tior 1 (0 10 Units)							š*			,	7.23.00
Tier 1 (0 - 10 Units) Capital Related Rate, per unit billed		\$4.48	64.70	6464	AF 10	AF 22		40.00		1227	Q120.24
Over 10 units billed per month		\$4.48	\$4.70 \$7.66	\$4.94 \$8.04	\$5.19	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
Total Second Tier Rate		\$11.77	\$12.36	\$8.04 \$12.98	\$8.44 \$13.63	\$8.78 \$14.17	\$9.13 \$14.74	\$9.49 \$15.33	\$9.87 \$15.94	\$10.27 \$16.58	\$10.68 \$17.2 4
New Castle Hower Tier Patel								(Rear 111)		770-00754	A*CT*****
New Castle (Lower Tier Rate) Capital Related Rate, per unit billed		\$4.48	6470	64.64	¢F 40	er an	65.65	A= a=	Ac	44.5	20.00
Over 10 units billed per month		\$4.48	\$4.70 \$6.54	\$4.94 \$6.86	\$5.19 \$7.21	\$5.39	\$5.61	\$5.83	\$6.07	\$6.31	\$6.56
New Castle Tier		\$10.71	\$11.24	\$11.80	\$12.39	\$7.49 \$12.89	\$7.79 \$13.40	\$8.11 \$13.94	\$8.43 \$14.50	\$8.77 \$15.08	\$9.12 \$15.68
Average Residential Sewer Bill (5/8" - 500 c.f.)		\$53.53	\$56.20	\$59.01	\$61.96	\$64.44	\$67.01	\$69.69	\$72.48	\$75.38	\$78.40

Schedule 28 - Sewer Rate Summary

	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 2: Increased Fixed Charges											
Monthly Fixed Charge per ERU		\$0.00	\$0.00	\$13.49	\$21.21	\$29.37	\$29.82	\$31.69	\$33.97	\$36.05	\$39.0
First Tier Rate (10 Units or Less per Month)											
Capital Related Rate, per unit billed		\$4.98	\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.4
First 10 units billed per month		\$5.76	\$5.41	\$4.46	\$3.43	\$2.66	\$2.83	\$3.08	\$3.37	\$3.66	\$4.0
Total First tier Rate		\$10.73	\$11.34	\$10.79	\$10.81	\$10.66	\$11.14	\$11.51	\$11.85	\$12.23	\$12.5
Second Tier Rate (over 10 Units per Month)											
Capital Related Rate, per unit billed		\$4.98	\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.4
Over 10 units billed per month		\$6.75	\$6.34	\$5.23	\$4.02	\$3.12	\$3.31	\$3.60	\$3.95	\$4.29	\$4.7
Total Second Tier Rate		\$11.72	\$12.27	\$11.55	\$11.40	\$11.12	\$11.63	\$12.03	\$12.43	\$12.86	\$13.2
New Castle (Lower Tier Rate)											
Capital Related Rate, per unit billed		\$4.98	\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.4
Over 10 units billed per month		\$5.76	\$5.41	\$4.46	\$3.43	\$2.66	\$2.83	\$3.08	\$3.37	\$3.66	\$4.0
New Castle Tier		\$10.73	\$11.34	\$10.79	\$10.81	\$10.66	\$11.14	\$11.51	\$11.85	\$12.23	\$12.5
Average Residential Sewer Bill (5/8" - 500 c.f.)		\$53.67	\$56.70	\$67.44	\$75.27	\$82.67	\$85.53	\$89.23	\$93.21	\$97.22	\$101.7
Alternative 3: Additional Lifeline Tier											
Monthly Fixed Charge per ERU			\$0.00	\$13.49	\$21.21	\$29.37	\$29.82	\$31.69	\$33.97	\$36.05	\$39.0
First Tier Rate (3 Units or Less per Month)											
Capital Related Rate, per unit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.4
First 3 units billed per month			\$3.36	\$2.77	\$2.13	\$1.65	\$1.76	\$1.91	\$2.10	\$2.28	\$2.5
Total First tier Rate			\$9.29	\$9.10	\$9.51	\$9.65	\$10.07	\$10.34	\$10.57	\$10.85	\$11.0
Second Tier Rate (3 - 10 Units per Month)											
Capital Related Rate, per nit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.4
3 - 10 units billed per month			\$5.82	\$4.80	\$3.70	\$2.87	\$3.05	\$3.31	\$3.63	\$3.94	\$4.3
Total Second Tier Rate			\$11.76	\$11.13	\$11.07	\$10.86	\$11.36	\$11.74	\$12.11	\$12.51	\$12.8
Third Tier Rate (over 10 Units per Month)											
Capital Related Rate, per nit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.4
Over 10 units billed per month			\$6.73	\$5.55	\$4.27	\$3.31	\$3.52	\$3.83	\$4.20	\$4.55	\$5.0
Total Third Tier Rate			\$12.66	\$11.88	\$11.65	\$11.31	\$11.83	\$12.25	\$12.67	\$13.12	\$13.5
New Castle (Lower Tier Rate)											
Capital Related Rate, per nit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.4
Over 10 units billed per month			\$5.82	\$4.80	\$3.70	\$2.87	\$3.05	\$3.31	\$3.63	\$3.94	\$4.3
New Castle Tier			\$11.76	\$11.13	\$11.07	\$10.86	\$11.36	\$11.74	\$12.11	\$12.51	\$12.8
Average Residential Sewer Bill (5/8" - 500 c.f.)			\$53.86	\$65.09	\$73.46	\$81.27	\$84.05	\$87.61	\$91.44	\$95.29	\$99.6

Schedule 28 - Sewer Rate Summary

WE SEE STATE	Current Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Alternative 4: 4 Tier Rate Structure						V. 20 - V - V - V					The State of the S
Monthly Fixed Charge per ERU			\$0.00	\$13.49	\$21.21	\$29.37	\$29.82	\$31.69	\$33.97	\$36.05	\$39.0
First Tier Rate (3 Units or Less per Month)											
Capital Related Rate, per Unit billed			\$5.93	\$6.33	\$7.38	¢0.00	60.24	***	22.02	10 to 6 to	Legisla.
First 3 units billed per month			\$1.68	\$1.39	\$1.07	\$8.00 \$0.83	\$8.31 \$0.88	\$8.43	\$8.47	\$8.57	\$8.49
Total First tier Rate			\$7.61	\$7.71	\$8.44	\$8.83	\$9.19	\$0.96 \$9.39	\$1.05 \$9.52	\$1.14 \$9.71	\$1.26 \$9.75
Second Tier Rate (3 - 10 Units per Month)											
Capital Related Rate, per unit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	60.40
3 - 10 units billed per month			\$3.63	\$2.99	\$2.30	\$1.79	\$1.90	\$2.06	\$2.26	\$8.57 \$2.46	\$8.49
Total Second Tier Rate			\$9.56	\$9.32	\$9.68	\$9.78	\$10.21	\$10.49	\$10.74	\$11.03	\$2.72 \$11.2
Third Tier Rate (10 - 100 Units per Month)											
Capital Related Rate, per unit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
10 - 100 units billed per month			\$5.58	\$4.60	\$3.54	\$2.74	\$2.92	\$3.17	\$3.48	\$3.78	\$4.19
Total Third Tier Rate			\$11.51	\$10.93	\$10.92	\$10.74	\$11.23	\$11.60	\$11.95	\$12.35	\$12.68
Fourth Tier Rate (over 100 Units per Month)											
Capital Related Rate, per unit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	\$8.49
Over 100 units billed per month			\$8.90	\$7.34	\$5.65	\$4.38	\$4.65	\$5.06	\$5.55	\$6.03	\$6.67
Total Fourth Tier Rate			\$14.83	\$13.67	\$13.02	\$12.38	\$12.97	\$13.49	\$14.02	\$14.60	\$15.16
New Castle (Lower Tier Rate)											
Capital Related Rate, per nit billed			\$5.93	\$6.33	\$7.38	\$8.00	\$8.31	\$8.43	\$8.47	\$8.57	ć0.40
Over 10 units billed per month			\$3.63	\$2.99	\$2.30	\$1.79	\$1.90	\$2.06	\$2.26	\$8.57	\$8.49
New Castle Tier			\$9.56	\$9.32	\$9.68	\$9.78	\$10.21	\$10.49	\$10.74	\$11.03	\$2.72 \$11.21

City of Portsmouth - Water and Sewer Model

Schedule 29 - Sample Bills

SCHOOL STREET,	Wat	ter Rates								
	(urrent		Alt. 1	1	Alt. 1A		Alt. 2		Alt. 3
Monthly Meter Charge		FY 14		FY 15		FY 15		FY 15	- 9	FY 15
5/8	5	4.95	5	4.95	\$	4.95	5	4.95	5	4.95
3/4	\$	4.95	\$	4.95	\$	4.95	5	4.95	1	\$4.95
1	s	8.27	\$	8.27	5	8.27	5	8.27		\$8.27
1 1/2	5	14.25	5	14.25	\$	14.25	\$	14.25	5	14.25
2	S	22.91	5	22.91	5	22.91	\$	22.91	5	22.91
3	5	36.26	\$	36.26	\$	36.26	5	36.26	5	36.26
4	5	68.74	5	68.74	\$	68.74	5	68.74		68.74
6	S	120.27	\$	120.27	\$	120.27	5	120.26	\$	120.26
8	S	168.01	5	168.01	\$	168.01	5	168.00	\$	168.00
8 10	5	252.02	\$	252.02	\$	252.02	5	252.01	\$	252.01
Usage Rates - Tiered Charges per 100 c.f.		_	-		_	_				
Tier 1 (0 - 10 Units)	5	4.15	5	4.15	\$	4.17	5	4.04		
Tier 2 (Over 10 Units)	\$	5.00	\$	5.00	\$	5.04	\$	5.05		
Tier 1 (0 - 3 Units)									5	3.7
Tier 2 (3 - 10 Units)									\$	4.1
Tier 1 (0 - 2 Units)										
Tier 2 (2 - 10 Units)										
Tier 3 (Over 10 Units)									\$	5.0
Irrigation Usage	\$	5.00	\$	5.00	\$	5.04	5		\$	5.0
Other Districts - Wholesale Rate (all units billed)	\$	0.81	5	0.81	\$	0.81	5	0.81	\$	0.8

	Sewe	r Rates								
	Cı	rrent		Alt. 1	A	lt. 1A		Alt. 2		Alt. 3
Monthly Meter Charge	F	Y 14		FY 15	-	Y 15		FY 14		FY 14
5/8	\$	2.50	5	5.50	\$	-	\$		\$	
3/4	\$	0.00	\$		\$	-		\$0.00	9 5 5	-
1	\$		\$	250	5			\$0.00		
1 1/2	\$	27.	5		\$	8		\$0.00	5 5 5 5	
2	5	-	5		\$	-		\$0.00	5	
3	\$		\$		\$	2		50.00	\$	
2 3 4	5		\$		\$	-		\$0.00	\$	
6	\$ \$ \$ \$		\$	167	\$			\$0.00	\$	-
6 8	5		5	225	\$	-		\$0,00	5	
10	\$	12	5	020	\$	~		\$0.00	\$	
Usage Rates - Tiered Charges per 100 c.f.			-	-	_				_	_
Tier 1 (0 - 10 Units)	\$	10.68	\$	11,21	5	11.24	\$	10.73		
Tier 2 (Over 10 Units)	\$	11.75	\$	12.34	\$	12.36	Ś	11.72		
Tier 1 (0 - 3 Units)									5	
Tier 2 (3 - 10 Units)									5	
Tier 1 (0 - 2 Units)										
Tier 2 (2 - 10 Units)										
Tier 3 (Over 10 Units)									5	
New Castle	\$	10.68	\$	11.21	\$	11.24	\$	10.73	\$	

10.00		- 279 A	-			Semp	le Water Bill				100	الأعرب	1	- Angre			
															Curre	ent Usage F	tates
Meter	Monthly Usage	Current	Alt. 1	- %	\$	Alt. 1A	- N	5	Alt. 2	%	\$	ARL 3			Alt. 2		\$
Size	cubic feet	FY 14	FY 15	Increase	Increase	FY 15	Increase	Increase	FY 15	Increase	Increase	FF 14	Increase	Increase	FY 15	Increase	Increase
5/8	100	59.10	\$9.10	0.0%	\$0.00	\$9.12	0.3%	\$0.02	\$8.99	-1.2%	(\$0.11)	\$8.70	-4.4%	(\$0.40)	\$9.10	0.0%	(\$0.00)
5/8	1,500	\$71.45	\$71.45	0.0%	\$0.00	571.89	0.6%	\$0.44	\$70.60	1.2%	(\$0.85)	\$70,71	-1.0%	(50.74)	\$71.45	0.0%	(\$0.00)
1	2,500	\$124.77	\$124.77	0.0%	\$0.00	\$125.61	0.7%	50.84	\$124.40	-0.3%	(\$0.37)	\$124.90	0.1%	50 13	\$124.77	0.0%	(\$0.00)
3/4	3,000	\$146.45	\$146.45	0.0%	\$0.00	\$147.49	0.7%	\$1.04	\$146.32	-0.1%	(\$0.13)	\$147.02	0.4%	\$0.57	\$146.45	0.0%	(\$0.00)
3	40,000	\$2,027.76	\$2,027.76	0.0%	\$0.00	\$2,043.49	0.8%	\$15.73	\$2,045.34	0.9%	\$17.58	\$2,060.87	1.6%	\$33.11	\$2,027.76		(\$0.00)
1	2,500	\$124.77	\$124.77	0.0%	\$0.00	\$125.61	0.7%	\$0.84	\$124.40	-0.3%	(\$0.37)	\$124.90	0.1%	\$0.13	\$124.77	0.0%	(\$0.00)
1 1/2	5,000	\$255.75	\$255.75	0.0%	50.00	\$257.58	0.7%	\$1.83	\$256.58	0.3%	\$0.83	\$258.08	0.9%	\$2.33	\$255.75	0.0%	(\$0.00)
3	40,000	\$2,027.76	\$2,027,76	0.0%	\$0.00	\$2,043.49	0.8%	\$15.73	\$2,045.34	0.0%	(\$0.00)	\$2,060.87	1,6%	\$33.11	\$2,027.76		(\$0.00)
6	310	\$133.14	\$133.14	0.0%	\$0.00	\$133.21	0.1%	\$0.08	\$132.79	-0.3%	(\$0.34)	\$131.94	-0.9%	(\$1.20)	\$133.13	0.0%	(50.01)
8	1,900	\$254.51	\$254.51	0.0%	\$0.00	\$255.11	0.2%	\$0.60	\$253.84	-0.3%	(\$0.67)	\$254.11	-0.2%	(\$0.40)	\$254.50	0.0%	(\$0.01)
Irri	gation Meters	100															
3/4	600	\$34.95	\$34.95	0.0%	\$0.00	\$35.19	0.7%	\$0.24	\$35.24	0.8%	\$0.29	\$35.48	1.5%	\$0.53	\$34.95	0.0%	(\$0.00)
1	4,000	\$208.27	\$208.27	0.0%	50.00	\$209.86	0.8%	\$1.59	\$210.18	0.0%	(\$0.00)	\$211.79	1.7%	\$3.52	\$208.27	0.0%	(\$0.00)
1 1/2	50,000	\$2,514.25	\$2,514.25	0.0%	\$0.00	\$2,534.11	0.8%	\$19.86	\$2,538.18	1.0%	\$23.93	\$2,558.21	1.7%	\$43.96	\$2,514.25	0.0%	(\$0.00)
0	ther Districts																
3/4	4,500	\$36.45	\$36.45	0:0%	\$0.00	\$36.45	0.0%	\$0.00	\$36.45	0.0%	\$0.00	\$36.45	0.0%	\$0.00			
1	4,000	\$32.40	\$32.40	0.0%	\$0.00	\$32.40	0.0%	\$0.00	\$32.40	0.0%	50.00	\$32,40	0.0%	\$0.00			
1 1/2	50,000	\$405.00	\$405.00	0.0%	\$0.00	\$405.00	0.0%	\$0.00	\$405.00	0.0%	\$0.00	\$405.00	0.0%	\$0.00			

Sample Sewer Bills																	
														Current Usage Rates			
Meter	Monthly Usage	Current	Alt. 1	%	5	Alt 1A	%	5	Alt. 2	%	\$	MIL F	*	5	Alt. 2		
Size	cubic feet	FY 14	FY 15	Increase	Increase	FY 15	Increase	Increase	FY-54	Increase	Increase	FY 14	Increase	Increase	FY 15	Increase	Increase
5/8	100	\$10.68	\$11.21	4.9%	50.53	511.24	5.2%	\$0.55	\$10.73	0.5%	\$0.05	\$0.00	-100.0%	(\$10.68)	\$10.68	0.0%	\$0.00
5/8	1.500	\$165.59	\$173.81	5.0%	58 22	\$174.20	5.2%	\$8.60	\$165.96	0.2%	\$0.36	\$0.00	-100.0%	(\$165.59)	\$165.59	0.0%	\$0,00
1	2,500	\$283.08	\$297.17	5.0%	\$14.09	\$297.80	5.2%	\$14.72	\$283.18	0.0%	\$0.10	\$0.00	-100.0%	(5283.08)	\$283.08	0.0%	\$0.00
3/4	3,000	\$341.82	\$358.85	5.0%	\$17.03	\$359.60	5.2%	\$17.78	5341.79	0.0%	(\$0.03)	\$0.00	-100.0%	(\$341.82)	\$341.82	0.0%	\$0.00
3	40.000	54,688.88	\$4,923.26	5.0%	5234.38	\$4,932.89	5.2%	5244.01	\$4,679.01	-0.2%	(\$9.87)	50.00	-100.0%	(\$4,688.88)	\$4,688.88	0.0%	\$0.00
1	2,500	\$283.08	\$297.17	5.0%	\$14.09	\$297.80	5.2%	\$14.72	\$283.18	0.0%	\$0.10	\$0.00	100.0%	(\$283.08)	\$283.08	0.0%	\$0.00
1 1/2	5.000	\$576.80	\$605.58	5.0%	528.78	\$606.81	5.2%	\$30.01	\$576.23	-0.1%	(\$0.57)	\$0.00	-100.0%	(\$576.80)	\$576.80	0.0%	\$0.00
3	40.000	\$4,688.88	\$4,923.26	5.0%	\$234.38	\$4,932.89	5.2%	5244.01	\$4,679.01	-0.2%	(\$9.87)	50.00	-100.0%	(\$4,688.88)	\$4,688.88	0.0%	\$0.00
6	310	\$33.12	\$34.76	4.9%	\$1.64	534.84	5.2%	\$1.72	533.28	0.5%	50.15	\$0.00	-100.0%	(\$33.12)	\$33.12	0.0%	\$0.00
8	1,900	\$212.59	\$223.15	5.0%	\$10.57	\$223.64	5.2%	511.05	\$212.85	0.1%	\$0.26	\$0.00	-100.0%	(\$212.59)	\$212.59	0.0%	\$0.00
-	New Castle	3212.33	JEE3.13	-	710.01	20000	122200	N. W. CHARLES		CHARACTER TO THE PARTY OF THE P	- Shreeten (1)	20000					
3/4	23,000	\$2,457.50	\$2,578.95	4.9%	\$121.45	\$2,585.09	5.2%	\$127.59	52,468.95	0.5%	\$11.45	\$0.00	-100.0%	(\$2,457.50)			
1	4.000	\$427.39	\$448.51	4.9%	521.12	\$449.58	5.2%	522.19	\$429.38	0.5%	\$1.99	50.00	-100.0%	(\$427.39)			
1 1/2	50,000	\$5.342.40	\$5,606.42	4.9%	\$264.02	\$5,619.77	5.2%	\$277.37	\$5,367.29	0.5%	524.89	\$0.00	-100.0%	(\$5,342.40)			

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Prepared By: Municipal and Financial Services Group
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Schedule 30 - Wholesale Water Rate Analysis

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

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

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

City of Portsmouth - Water and Sewer Model

Schedule 31 - Capacity Use Surcharge Analysis

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

System Buy-In Method (Historical Costs)							
			Treatment		Storage	Distribution	
Current Capacity (MGD)			8.35		11.00	8.35	
Replacement Cost New Less Depreciation (RCNI	LD) by	System Asset					
Admin	\$	48,324	\$ 16,108	\$	16,108	\$ 16,108	
Supply	\$	1,610,907				\$ 1,610,907	
Storage	\$	4,015,135		\$	4,015,135		
Pumping	\$	1,830,813				\$ 1,830,813	
Treatment	\$	26,352,495	\$ 26,352,495				
Distribution	\$	27,876,624				\$ 27,876,524	
Meters	\$	1,363,678				\$ 1,363,678	
Total			\$ 26,368,603	\$	4,031,243	\$ 32,698,129	
Less Present Value of Outstanding Principal on I	Debt		\$ (15,465,759)	\$	(2,616,243)	\$ (112,120)	
Net Costs			\$ 10,902,844	\$	1,415,000	\$ 32,586,009	
Capacity by Asset Type(MGD)			8.35		11.00	8.35	
Unit Cost (GPD; in \$)			\$ 1.31	\$	0.13	\$ 3.90	
Capacity Use Surcharge per ERU (250 GPD)			\$ 326.43	\$	32.16	\$ 975.63	\$ 1,334.22
Capacity Use Surcharge per ERU (250 GPD)				2.5			\$ 1,30

Equivalent Dwelling Unit (EDU) =	100	250	GP	D				
System Buy-In Method (Historical Costs)		***************************************			-		- 8- 320	
				Treatment		Pumping	Collection	
Current Capacity (MGD)				6.00		26.50	6.00	
Replacement Cost New Less Depreciation (RCNL	D) by	System Asset						
Admin	\$	2,721,729	\$	907,243	\$	907,243	\$ 907,243	
Pumping	\$	9,468,718			\$	9,468,718		
Collection	\$	34,916,845					\$ 34,916,845	
Treatment	\$	23,799,175	\$	23,799,175				
Meters	\$	907,269					\$ 907,269	
Total			\$	24,706,418	\$	10,375,961	\$ 36,731,356	
Less Present Value of Outstanding Principal on E	xistin	g Debt	\$	(4,090,362)	\$	(573,477)	\$ (19,479,671)	
Net Costs			\$	20,616,056	\$	9,802,484	\$ 17,251,686	
Capacity by Asset Type (MGD)				6.00		26.50	6.00	
Unit Cost (GPD; in \$)			\$	3.44	\$	0.37	\$ 2.88	
Capacity Use Surcharge per ERU (250 GPD)			\$	859.00	\$	231.19	\$ 718.82	\$ 1,809.0
Capacity Use Surcharge per ERU (250 GPD)	7							\$ 1,800.0
Incremental Method (Future Costs)				Treatment		Pumping	Collection	
				reduiteit		B		

Incremental Method (Future Costs)			Treatment	Pumping		Collection		
Future Total Capacity (MGD)			6.10					
Percent Available for Growth			21%	100%		100%		
Capacity for Growth			1.30					
Cash Funded Capital Projects (FY 14-FY 24)		\$	400,000	\$ 50,000	\$	4,955,000		
Debt Funded Capital Projects (FY 14-FY 24)								
via Bonds					- 051	National I		
Capital Projects to be Bond Funded		\$	76,700,000	\$ 6,000,000	\$	500,000		
Administrative Costs (% of principal)	#REF!		#REF!	#REF!		#REF!		
Total Principal			#REF!	#REF!		#REF!		
Debt Service for Bonds		\$	59,110,938	\$ 33,031,875	\$	23,621,696	l _o	
Total Costs		\$	59,510,938	\$ 33,081,875	\$	28,576,696		
Less Present Value of Outstanding Principal on Pr	rojected Debt	\$	13	\$ -	\$	8		
Total Net Costs		\$	59,510,938	\$ 33,081,875	\$	28,576,696		
Precentage to Growth			21%	100%		100%		
Net Costs to Growth			12,682,659	33,081,875		28,576,696		
Capacity by Asset Type (MGD)			1.30					
Unit Cost (GPD; in \$)		\$	9.76	\$ (4)	\$	8		
apacity Use Surcharge per ERU (250 GPD)			2,438.97	\$	\$	-	\$	2,438.
Capacity Use Surcharge per ERU (250 GPD)							\$	2,400.

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

Schedule 32 - Water Cash Flow and Balance

Water Fund	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
evenues					- COMMON -					77040027	- Vanderster	
Vater Service Charges	\$	8,111,192 \$	8,183,901 \$	8,161,648 \$	8,299,917 \$	8,439,001 \$	8,657,213 \$	8,882,976 \$	9,115,172 \$	9,353,984 \$	9,599,601 \$	9,852,21
Aiscellaneous Other Revenues	\$	830,585 \$	595,764 \$	739,118 \$	815,288 \$	891,458 \$	967,628 \$	1,043,798 \$	1,096,636 \$	1,155,191 \$	1,213,071 \$	1,270,39
Total Revenues	5	8,941,778 \$	8,779,665 \$	8,900,766 \$	9,115,205 \$	9,330,459 \$	9,624,841 \$	9,926,774 \$	10,211,808 \$	10,509,176 \$	10,812,671 \$	11,122,60
xpenses												
otal Operating Expenses	\$	4,271,972 \$	4,767,674 \$	4,814,521 \$	5,019,987 \$	5,235,132 \$	5,460,451 \$	5,696,467 \$	5,943,732 \$	6,202,828 \$	6,474,369 \$	6,759,00
perating Reserve Contribution	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	*
xisting Debt Service Expense	5	2,583,734 \$	2,452,478 \$	2,377,991 \$	2,279,431 \$	2,214,694 \$	2,149,955 \$	2,080,217 \$	2,015,730 \$	1,963,840 \$	1,911,953 \$	1,828,56
ash Funded Capital Projects	\$	1,842,000 \$	2,290,000 \$	1,459,000 \$	950,000 \$	850,000 \$	675,000 \$	650,000 \$	650,000 \$	500,000 \$	500,000 \$	500,00
rojected Debt Service	9	- \$	- \$	306,250 \$	455,313 \$	1,020,969 \$	1,042,126 \$	1,052,969 \$	1,038,344 \$	1,048,250 \$	1,023,313 \$	998,37
apital Stabilization	5	- \$	- \$	- \$	301,808 \$	401,808 \$	576,808 \$	601,808 \$	601,808 \$	751,808 \$	751,808 \$	751,80
Total Expenses	3	8,697,706 \$	9,510,152 \$	8,957,762 \$	9,006,539 \$	9,722,603 \$	9,904,340 \$	10,081,461 \$	10,249,614 \$	10,466,727 \$	10,661,443 \$	10,837,75
urplus / (Shortfall)	\$	244,071 \$	(730,487) \$	(56,996) \$	108,665 \$	(392,144) \$	(279,499) \$	(154,687) \$	(37,806) \$	42,449 \$	151,228 \$	284,85
Operating Fund Cash Balance												
Starting Year Balance	\$	3,702,686 \$	5,570,228 \$	4,839,741 \$	4,782,745 \$	4,891,411 \$	4,499,267 \$	4,219,768 \$	4,065,081 \$	4,027,275 \$	4,069,724 \$	4,220,95
Operating Reserve Annual Contribution	5	- 5	- \$	- \$	- \$	- \$	- \$	- \$	- 5	- 5	- \$	
Revenue Requirement Operating Surplus (Deficit)	4	244,071 \$	(730,487) \$	(56,996) \$	108,665 \$	(392,144) \$	(279,499) \$	(154,687) \$	(37,806) \$	42,449 \$	151,228 \$	284,85
Transfer In (Out)		- \$	- 5	- 5	- 5	- 5	- \$	- 5	- \$	- 5	- \$	
End Year Balance \$	3,702,686	\$5,570,228 \$5.57	\$4,839,741 \$4.84	\$4,782,745 \$4.78	\$4,891,411 \$4.89	\$4,499,267	\$4,219,768 \$ \$4.22	4,065,081 \$ \$4.07	4,027,275 \$	4,069,724 \$	4,220,952 \$	4,505,81
6 of Annual Budget (Target > 30%)	63%	64%	51%	53%	54%	46%	43%	40%	39%	39%	40%	42%
apital Stabilization Fund												
Starting Year Balance	5	- 5	- \$	- \$	- 5	301,808 \$	703,617 \$	1,280,425 \$	1,882,234 \$	2,484,042 \$	3,235,851 \$	3,987,65
Annual Contribution Transfer In (Out)	Ş	- \$	- \$	- \$	301,808 \$	401,808 \$	576,808 \$	601,808 \$	601,808 \$	751,808 \$	751,808 \$	751,80
End Year Balance \$	- 5	- 5	- \$	- \$	301,808 \$	703,617 \$	1,280,425 \$	1,882,234 \$	2,484,042 \$	3,235,851 \$	3,987,659 \$	4,739,46
otal Available Cash Balance (End Year) \$	3,702,686	5,570,228 \$	4,839,741 \$	4,782,745 \$	5,193,219 \$	5,202,884 \$	5,500,193 \$	5,947,315 \$	6,511,317 \$	7,305,575 \$	8,208,611 \$	9,245,27

City of Portsmouth - Water and Sewer Model

Schedule 33 - Sewer Cash Flow and Balance

		WORKS AND IN			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sewer Fund		FY 2012	FY 2013	FY 2014	FY 2015	FY 2010	F1 2017	11,2010	11.2025			- 200 (III SANA)	
Revenues			11,369,050 \$	13.241.425 \$	13.859.571 \$	14.534.000 \$	15.237.755 \$	15,823,283 \$	16,434,014 \$	17,068,260 \$	17,726,924 \$	18,410,947 \$	19,121,30
iewer Service Charges		\$	1,369,050 \$	1.788.949 \$	984.108 \$	1.170.915 \$	1.132.760 \$	1.094.416 \$	1.055.870 \$	1,017,180 \$	728,807 \$	713,135 \$	403,17
Aiscellaneous Other Revenues		_5		15,030,373 \$	14,843,679 \$	15,704,915 \$	16.370.515 \$	16,917,699 S	17,489,884 \$	18,085,439 \$	18,455,731 \$	19,124,081 \$	19,524,47
	Total Revenues	3	13,313,897 \$	15,030,373 \$	14,843,879 3	13,704,515	10,370,313	10,517,055	123600060000				
xpenses			was a s	100000000000000000000000000000000000000	0.0000000000000000000000000000000000000	1002001001 0	7 200 474 6	7,598,420 \$	7,920,734 \$	8.258,148 \$	8.611.438 \$	8.981,421 \$	9,368,96
otal Operating Expenses		\$	5,749,617 \$	6,784,229 \$	6,714,920 \$	6,996,191 \$	7,290,471 \$	7,398,420 3	7,520,734 3	- \$	5,011,450 \$	- 5	
perating Reserve Contribution		\$	- \$	- \$	- \$	- \$	- 3	- 3	2 202 222 6	3,141,957 \$	2.757.941 S	2,697,905 \$	2,242,755
xisting Debt Service Expense		\$	3,753,787 \$	3,834,036 \$	3,554,546 \$	3,392,418 \$	3,328,954 \$	3,266,988 \$	3,202,272 \$	550,000 \$	1,500,000 \$	1,500,000 \$	1,500,000
ash Funded Capital Projects		\$	1,086,000 \$	936,000 \$	1,387,000 \$	675,000 \$	1,000,000 \$	550,000 \$	550,000 \$		6,268,905 \$	6,128,995 \$	5,989,085
Projected Debt Service		5	- \$	501,120 \$	1,682,250 \$	2,377,727 \$	4,603,921 \$	6,047,511 \$	6,548,725 \$	6,408,815 \$	CONTRACTOR OF THE PARTY OF THE		3,969,062
Capital Stabilization		5	- \$	- \$	- \$	678,248 \$	353,248 \$	803,248 \$	803,248 \$	803,248 \$	- 5	- 5	
apital Stabilization	Total Expenses	- 5	10,589,403 \$	12,055,385 \$	13,338,716 \$	14,119,583 \$	16,576,593 \$	18,266,166 \$	19,024,979 \$	19,162,168 \$	19,138,284 \$	19,308,320 \$	19,100,80
urplus / (Shortfall)		5	2,724,493 \$	2,974,988 \$	1,504,963 \$	1,585,332 \$	(206,078) \$	(1,348,467) \$	(1,535,095) \$	(1,076,729) \$	(682,553) \$	(184,239) \$	423,67
Operating Fund Cash Balance					0.0000000000000000000000000000000000000			47.740.770 6	16,361,871 \$	14,826,776 \$	13,750,047 \$	13.067,494 5	12,883,255
	Starting Year Balance		6,575,317 \$	11,851,135 \$	14,826,123 \$	16,331,086 \$	17,916,417 \$	17,710,339 \$	16,361,871 \$	14,828,776 \$	13,730,047 3	13,007,434 \$	12,000,255
Operating Re-	serve Annual Contribution		- \$	- \$	- 5	- \$	- \$	- 5	- \$	- 5	(682,553) \$	(184,239) \$	423,673
	Operating Surplus (Deficit)		2,724,493 \$	2,974,988 \$	1,504,963 \$	1,585,332 \$	(206,078) \$	(1,348,467) \$	(1,535,095) \$	(1,076,729) \$	The second secon	(184,239) \$	423,073
neverbe negationers	Transfer In (Out)		\$	- \$	- \$	- \$. \$	- \$	- \$		- 5		13,306,928
	End Year Balance \$	6,575,317	\$11,851,135	\$14,826,123 \$	16,331,086 \$ \$16.33	17,916,417 \$ \$17.92	17,710,339 \$ \$17.71	16,361,871 \$ \$16.36	14,826,776 \$ \$14.83	13,750,047 \$	13,067,494 \$	12,883,255 \$	15,500,928
			\$11.85 112%	\$14.83 123%	122%	127%	107%	90%	78%	72%	68%	67%	70%
% of Annual Budget (Target > 30%)			11270	123/0	122.0								
Capital Stabilization Fund							678,248 \$	1,031,495 \$	1.834.743 \$	2,637,991 \$	3,441,239 \$	3,441,239 \$	3,441,239
	Starting Year Balance	5	\$, \$	- 5	- 5	- 3		803,248 \$	803.248 \$	803,248 \$	- 5	\$	A. NO. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10
	Annual Contribution		\$ - \$	- \$	- \$	678,248 \$	353,248 \$	5U3,246 \$	003,640 2	003,240 3			
	Transfer In (Out)				- \$	678,248 \$	1,031,495 \$	1,834,743 \$	2,637,991 \$	3,441,239 \$	3,441,239 \$	3,441,239 \$	3,441,239
	End Year Balance \$	*	s - \$	- 5		0/0,240 3	2,032,493	-,054,745 4	20 AV	N 2000 A 2000 C 2000 PM	12000 1100 1100 1100 1100 1100 1100 110	584 W. (2004 Parties - 404 P	
Total Available Cash Ralance (Fnd Year)	s	6,575,317	\$ 11,851,135 \$	14,826,123 \$	16,331,086 \$	18,594,665 \$	18,741,834 \$	18,196,614 \$	17,464,767 \$	17,191,285 \$	16,508,732 \$	16,324,494 \$	16,748,167

Appendix C - Water and Sewer Usage Analysis

HISTORY OF WATER USAGE

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

Total Number of Water Accounts:

WATER 8,203

Usage per month	July	August	September	October	November	December	January	February	March	April	May	June	Total
1992/1993	128,820	123,206	150,191	155,117	116,717	126,871	126,047	133,687	121,029	106,015	114,221	154,526	1,556,447
1993/1994	145,320	162,927	151,539	168,156	154,626	132,727	131,451	155,309	128,514	107,558	135,046	154,163	1,727,336
1994/1995	140,496	150,717	137,682	165,937	141,140	131,628	137,724	118,653	114,689	107,074	143,289	159,334	1,648,363
1995/1996	147,267	132,009	149,088	184,525	149,422	148,865	146,560	150,186	115,961	117,654	120,708	164,355	1,726,600
1996/1997	136,731	155,178	150,500	182,789	151,223	178,592	131,745	155,049	82,931	222,953	78,372	168,081	1,794,144
1997/1998	97,828	160,640	210,890	206,146	139,793	127,961	142,813	230,368	55,522	151,757	119,885	194,587	1,838,190
1998/1999	117,994	135,997	149,354	166,650	144,526	122,754	132,774	137,501	160,208	220,040	122,191	174,496	1,784,485
1999/2000	167,017	232,811	166,160	114,424	112,079	90,280	289,067	170,410	146,820	147,457	150,180	124,955	1,911,660
2000/2001	165,271	151,828	182,064	166,925	151,762	139,252	112,753	111,343	180,797	112,609	78.623	86,992	1,640,219
2001/2002	177,962	189,569	183,922	204,672	185,301	170,007	143,731	154,896	163,765	162,424	211,496	86,992	2,034,737
2002/2003	172,331	338,676	202,635	176,102	111,021	169,222	241,132	213,458	163,068	154,538	135,185	160,901	2,238,270
2003/2004	244,023	246,715	177,108	270,775	170,143	147,490	154,047	128,767	122,069	171,208	131,965	153,431	2,117,741
2004/2005	182,013	208,164	155,689	168,042	162,544	156,175	139,589	139,977	125,540	140,957	146,625	148,132	1,873,447
2005/2006	153,017	174,397	144,415	160,463	149,006	151,397	131,333	121,783	142,030	136,879	133,098	162,648	1,760,466
2006/2007	147,178	173,965	149,437	158,173	139,710	137,531	140,041	148,909	119,544	144,462	127,145	147,311	1,733,405
2007/2008	126,576	196,638	170,320	181,870	136,343	144,746	137,845	162,244	120,224	107,809	131,288	146,074	1,761,976
2008/2009	172,141	168,972	157,151	151,360	128,962	118,829	99,746	90,719	111,973	110,740	111,545	108,734	1,530,872
2009/2010	151,602	183,119	137,882	96,865	134,685	178,806	89,276	131,997	108,002	142,308	62,797	306,898	1,724,237
2010/2011	173,503	295,891	119,738	132,318	123,498	113,507	118,674	93,618	136,797	129,513	134,384	167,909	1,739,351
2011/2012	185,678	159,121	152,120	135,322	115,507	114,145	122,072	114,047	119,732	127,018	136,954	154,071	1,635,787
2012/2013	186,882	175,484											362,367
20/13/2014	0.000,000,000	V-1,044, N. 2010											
average thru 2012	156,638	187,027	159,894	167,332	140,900	140,039	143,421	143,146	126,961	141,049	126,250	156,229	1,788,887
avg % of total	8.8%	10.5%	8.9%	9.4%	7.9%	7.8%	8.0%	8.0%	7.1%	7.9%	7.1%	8.7%	100%
cumulative 92-12	156,638	343,665	503,560	670,891	811,792	951,831	1,095,252	1,238,398	1,365,359	1,506,407	1,632,657	1,788,887	
ave exclude FY03&04	150,912	175,286	156,563	161,097	140,936	138,004	137,402	140,039	125,227	138,624	125,436	156,125	1,745,651
cumulative ave exclusions	150,912	326,198	482,761	643,859	784,795	922,799	1,060,201	1,200,240	1,325,466	1,464,090	1,589,526	1,745,651	

Usage by class	Municipal	Industrial	Residential	Commercial	Other Utilities	Pease	Total
1992/1993	47,723	372,045	738,870	353,025	44,046	738	1,556,447
1993/1994	43,791	421,005	779,855	413,992	52,757	15,936	1,727,336
1994/1995	43,478	411,412	702,328	401,320	49,835	39,990	1,648,363
1995/1996	68,678	388,959	723,482	435,626	56,676	53,179	1,726,600
1996/1997	62,664	439,514	706,950	437,504	74,697	72,815	1,794,144
1997/1998	58,271	463,176	718,438	445,456	74,661	78,191	1,838,193
1998/1999	63,718	459,285	713,324	425,760	45,011	77,387	1,784,485
1999/2000	79,464	437,946	750,757	475,900	64,605	102,988	1,911,660
2000/2001	37,679	361,544	667,703	414,423	39,194	119,676	1,640,219
2001/2002	59,755	395,024	751,513	587,743	72,057	168,645	2,034,737
2002/2003	51,320	409,205	806,022	801,742	169,982		2,238,270
2003/2004	58,318	329,952	807,936	880,645	40,889		2,117,741
2004/2005	94,446	260,058	717,391	754,930	46,622		1,873,447
2005/2006	25,961	192,554	646,239	629,214	43,850		1,537,818
2006/2007	22,873	162,533	696,583	802,567	50,136		1,734,692
2007/2008	48,881	197,215	696,040	753,307	66,534		1,761,976
2008/2009	68,392	219,708	593,786	601,033	47,953		1,530,872
2009/2010	37,344	210,252	723,264	695,452	57,923		1,724,235
2010/2011	33,419	247,568	694,066	695,214	69,085		1,739,351
2011/2012	40,172	338,876	620,372	574,295	62,071		1,635,787
2012/2013	9,039	74,029	132,562	123,933	22,804		362,367
20/13/2014							
Total	1,055,385	6,791,860	14,387,481	11,703,081	1,251,388	729,545	35,918,740
% of total	2.94%	18.91%	40.06%	32.58%	3.48%	2.03%	100.00%
Average thru 2012	52,317	335,892	712,746	578,957	61,429	56,119	1,777,819
% (no Pease category)	2.94%	18.91%	40.06%	32.58%	3.48%	2.03%	100.00%

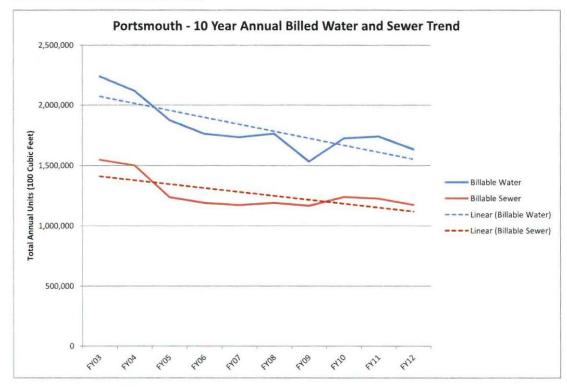
Uses the Average excluding FY03 & 04 total for calculation
Project Conservation at: 10%
Unit Usage for next year Projected: 1,571,086

Use for comparison

City of Portsmouth, New Hampshire -

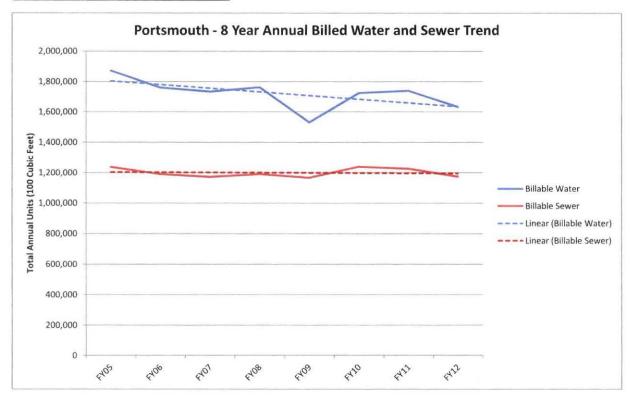
Portsmouth Billable Water and Sewer History

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



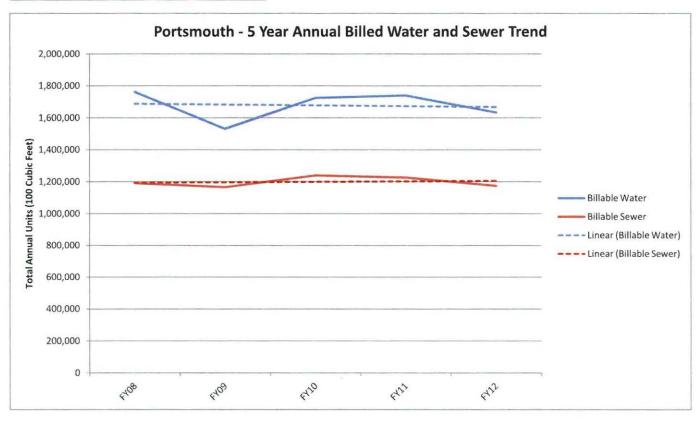
City of Portsmouth, New Hampshire -

Portsmouth Billable Water and Sewer History 8 Year Trend									
Water Sewer									
FY05	1,873,447	1,237,182							
FY06	1,760,466	1,190,312							
FY07	1,733,405	1,172,364							
FY08	1,761,976	1,190,312							
FY09	1,530,872	1,165,799							
FY10	1,724,237	1,238,243							
FY11	1,739,351	1,225,509							
FY12	1,632,510	1,173,423							



City of Portsmouth, New Hampshire -

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

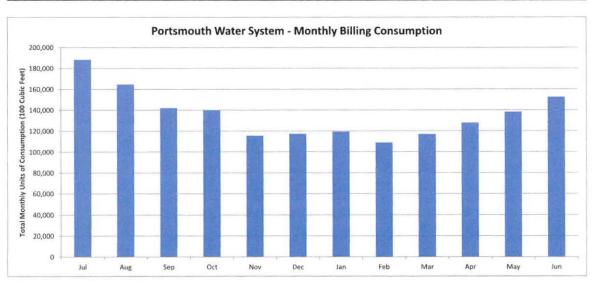


10/20120114 M&FSG, Inc. / Tight 1 Bond

City of Portsmouth, New Hampshire -

City of Portsmouth Annual Water Use - Billed Consumption FY12

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



City of Portsmouth, New Hampshire -

Water Usage Analysis based on billable consumption - FY12

TOTAL USAGE BREAKDOWN BY ACCOUNTS

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

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

Service Type	Rate Study CONS Analysis	City Finance Dept CONS	Difference	% Difference
Residential SF	386,897	0		
Residential MF	194,707	0		
Irrigation	16,073	0		
Residential (Summary)	597,677	620,372		
Commercial	555,522	574,295		
Industrial	371,706	338,876		
Municipal	45,317	40,172		
Other Districts	62,071	62,071		
TOTAL	1.632.293	1.635.787	-3,494	-0.2%

Residential Single Family Home Accounts

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

Residential Multi Family Home Accounts

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

Notes

New Castle - Fort Constitution is listed as Residential Single Family. FY12 billed use for Fort Constitution was 14,408

This account was removed from the residential data set

City of Portsmouth, New Hampshire -

Water Usage Analysis based on billable consumption - FY12

Single Family Irrigation

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

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

Industrial Accounts

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

Water Districts

Community	Accounts	CONS	Annual CONS per Account	per Account per Month	Average Gallons per Account Per Month
New Castle	1	24,812	24,812	2,068	1,546,615
Newington	0	0	0	0	0
Portsmouth	0	0	0	0	0
Rye	1	37,259	37,259	3,105	2,322,478
Madbury	0	0	0	0	0
Greenland	0	0	0	0	0
Durham	0	0	0	0	0
TOTAL	2	62.071	31.036	2.586	1.934.546

Commercial Accounts

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

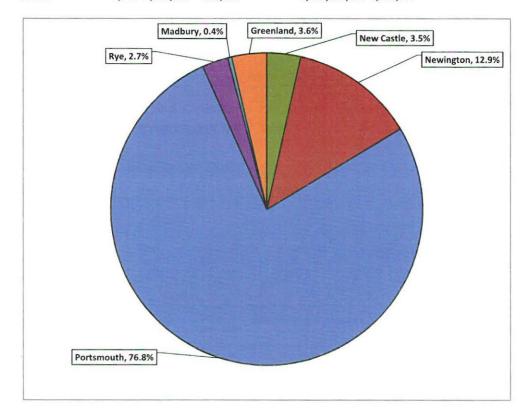
Municipal Account Summary

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

City of Portsmouth, New Hampshire -

TOTAL USAGE BREAKDOWN BY TOWN

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



City of Portsmouth, New Hampshire -

Water Usage Analysis based on billable consumption - FY12

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

Notes:

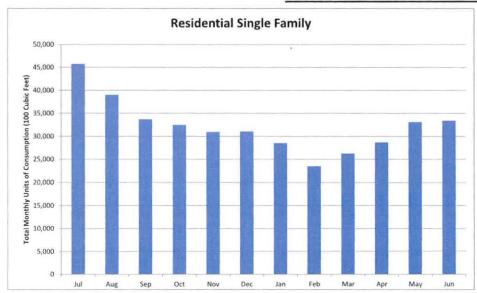
New Castle - Fort Constitution is listed as Residential Single Family.

FY12 billed use for Fort Constitution was 14,408

This account was removed from the residential data set

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

Residential Single Family Trend



City of Portsmouth, New Hampshire -

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

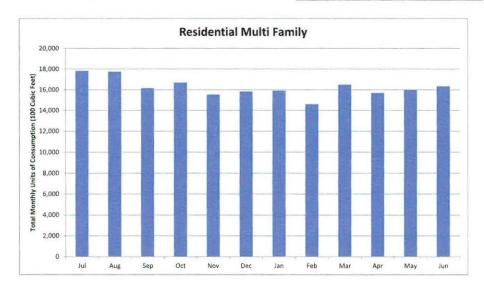
	CONS	Gals	GPD
Jul	17,830	13,336,760	430,218
Aug	17,729	13,261,272	427,783
Sep	16,152	12,081,860	402,729
Oct	16,672	12,470,513	402,275
Nov	15,538	11,622,204	387,407
Dec	15,829	11,840,092	381,938
Jan	15,915	11,904,420	384,014
Feb	14,596	10,918,144	389,934
Mar	16,484	12,330,000	397,742
Apr	15,682	11,729,830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

Residential Multi Family Trend

Residential Mult	Family	Dwelling	Use Summary	

Community	Dwelling Units	CONS	Annual CONS per Dwelling	Ave CONS per Dwelling per Month	Average Gallons per Dwelling Per Month
New Castle	2	321	161	13	10,005
Newington	2	79	40	3	2,462
Portsmouth	4,318	187,384	43	4	2,705
Rye	0	0	0	0	0
Madbury	51	6,676	131	11	8,160
Greenland	4	247	62	5	3,849
Durham,	0	0	0	0	0
TOTAL	4.377	194,707	44	4	2.773

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

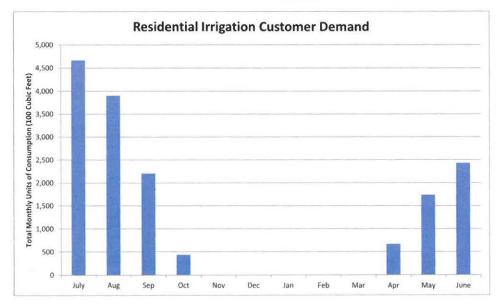


City of Portsmouth, New Hampshire -

Residential Irrigation Account Summary					
Community	Accounts	CONS	Annual CONS per Account	Ave CONS per Account per Month	Average Gallons per Account Per Month
New Castle	38	3,470	91	15	11,384
Newington	0	0	0	0	0
Portsmouth	193	12,603	65	11	8,141
Rye	0	0	0	0	0
Madbury	0	0	0	0	0
Greenland	0	0	0	0	0
Durham,	0	0	0	0	0
TOTAL	231	16.073	70	12	8.674

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

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



City of Portsmouth, New Hampshire -

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

Notes:

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

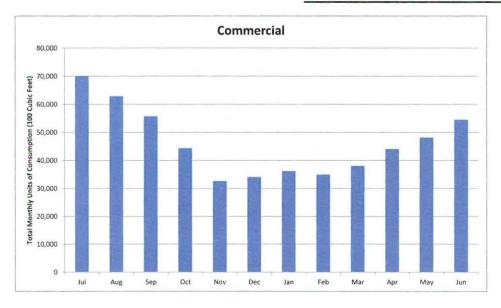
CONS
July 12,803
August 9,812
Sept 8,171

30,786 Deduct from Portsmouth

416,207 New CONS use total for Portsmouth

Commercial Trend

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



City of Portsmouth, New Hampshire -

Water Usage Analysis based on billable consumption - FY12

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

Notes:

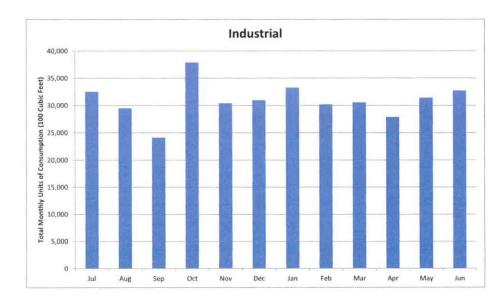
Lonza and HCA Use (Changed from Commercial to Industrial in 2011)

July 12,803 August 9,812 Sept 8,171

30,786 Add to Portsmouth

327,608 New CONS use total for Portsmouth

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



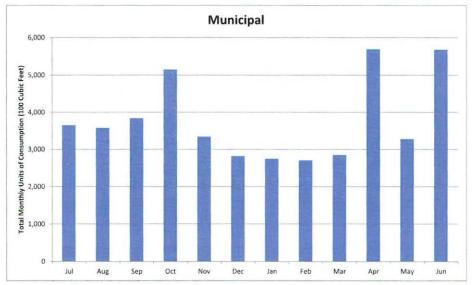
City of Portsmouth, New Hampshire -

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

N			

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

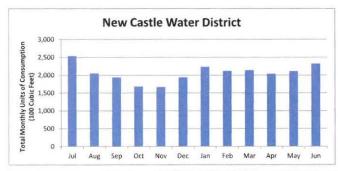
Municipal Trend

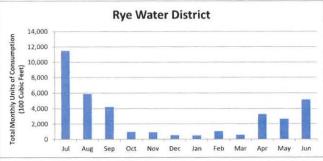


City of Portsmouth, New Hampshire -

New Castle Water District						
	CONS	Gals				
Jul	2,534	1,895,432				
Aug	2,057	1,538,636				
Sep	1,941	1,451,868				
Oct	1,689	1,263,372				
Nov	1,672	1,250,656				
Dec	1,941	1,451,868				
Jan	2,237	1,673,276				
Feb	2,123	1,588,004				
Mar	2,142	1,602,216				
Apr	2,039	1,525,172				
May	2,117	1,583,516				
Jun	2,320	1,735,360				
Total	24,812	18,559,376				
Average	2,068	1,546,615				
Baseline Ave	1,967					
Max	2,534	1,895,432				
Min	1,672	1,250,656				
Max vs. Base	1.3					
Max vs. Ave	1.2					
Max vs. Min	1.5					

Rye Water D		
	CONS	Gals
Jul	11,491	8,595,268
Aug	5,927	4,433,396
Sep	4,220	3,156,560
Oct	970	725,560
Nov	923	690,404
Dec	518	387,464
Jan	491	367,268
Feb	1,051	786,148
Mar	561	419,628
Apr	3,277	2,451,196
May	2,669	1,996,412
Jun	5,161	3,860,428
Total	37,259	27,869,732
Average	3,105	2,322,478
Baseline Ave	752	
Max	11,491	8,595,268
Min	491	367,268
Max vs. Base	15.3	
Max vs. Ave	3.7	
Max vs. Min	23.4	





Portsmouth Water - Fire Service Fees

Fire Services		Month Fee	Month Revenue	Annual Revenue
1"	7	\$2.55	\$17.85	\$214
1 1/2"	2	\$3.82	\$7.64	\$92
2"	13	\$5.09	\$66.17	\$794
2 1/2"	0	\$7.64	\$0.00	\$0
3"	2	\$12.22	\$24.44	\$293
4"	38	\$19.35	\$735.30	\$8,824
5"	0	\$31.57	\$0.00	\$0
6"	168	\$38.69	\$6,499.92	\$77,999
8"	74	\$71.28	\$5,274.72	\$63,297
10"	19	\$107.93	\$2,050.67	\$24,608
12"	6	\$162.88	\$977.28	\$11,727
TOTAL				\$187,848

Municipal Hydrant Fees

Greenland	67	\$100.00	\$6,700
New Castle	11	\$100.00	\$1,100
Newington	90	\$100.00	\$9,000
Portsmouth	853	\$100.00	\$85,300
Rye	19	\$100.00	\$1,900

TOTAL	\$291,848

Inventory per City Finance Department Private Fire Hydrants would be listed as 8, 10 or 12-inch accounts

	Hotel Usage Demographics									
Hotel	Rooms	Avg Month Usage (gals)	Avg Daily Usage (gpd)	Avg Usage/ Room (gpd)	Max Month Usage (gals)	Max Month Daily Usage (gpd)	Max Month Usage/ Room (gpd)			
Americas Best Inns	61	95,495	3,131	51	157,828	5,091	83			
Anchorage Inn	92	125,913	4,128	45	263,296	8,493	92			
Best Western Wynwood	169	290,473	9,524	56	510,136	16,456	97			
Comfort Inn	121	231,194	7,580	63	375,496	12,113	100			
Courtyard by Marriott	133	403,920	13,243	100	756,976	24,419	184			
Economy Lodge	108	181,764	5,959	55	302,192	9,748	90			
Fairfield Inn	105	162,690	5,334	51	385,220	12,426	118			
Hampton Inn	125	338,719	11,106	89	492,932	15,901	127			
Hilton Garden Inn	131	374,187	12,268	94	458,524	15,284	117			
Holiday Inn	130	299,823	9,830	76	484,704	15,636	120			
Homewood Suites	116	336,226	11,024	95	463,012	15,966	138			
Residence Inn	128	314,472	10,311	81	749,496	24,177	189			
Sheraton Hotel	200	552,398	18,111	91	801,856	25,866	129			
Sise Inn	34	50,739	1,664	49	94,996	3,064	90			
The Port Motor Inn	57	145,424	4,768	84	203,456	6,563	115			
Wentworth by the Sea	161	746,005	24,459	152	1,196,052	39,868	248			
Wrens Nest	32	66,946	2,195	69	155,584	5,019	157			
TOTAL	1,903		154,636	81		256,092	135			

Hotels - Monthly Water Use							
	CONS	Gals					
Jul	9,678	7,239,144					
Aug	10,238	7,658,024					
Sep	7,531	5,633,188					
Oct	7,244	5,418,512					
Nov	5,247	3,924,756					
Dec	4,334	3,241,832					
Jan	4,082	3,053,336					
Feb	4,370	3,268,760					
Mar	4,359	3,260,532					
Apr	5,305	3,968,140					
May	6,157	4,605,436					
Jun	7,119	5,325,012					
Total	75,664	56,596,672					
Average	6,305	4,716,389					
Max	10,238	7,658,024					
Min	4,082	3,053,336					
Peak vs. Ave	1.6						
Max vs. Min	2.5						



OF SEWER USAGE

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

Total Number of Sewer Accounts:

SEWER

6,243

	July	August	September	October	November	December	January	February	March	April	May	June	Total
1992/1993	99,597	61,889	113,503	90,756	109,019	52,967	97,280	80,932	89,149	51,419	87,283	86,135	1,019,929
1993/1994	114,502	88,112	117,832	97,126	114,135	57,284	103,393	87,448	96,698	44,437	103,318	85,977	1,110,262
1994/1995	100,628	72,458	114,134	98,200	107,918	55,552	89,127	72,041	88,019	44,022	98,438	84,359	1,024,896
1995/1996	114,662	56,633	117,066	103,707	112,398	56,706	98,738	85,439	96,085	56,714	84,929	76,563	1,059,640
1996/1997	104,658	67,970	112,030	90,663	119,779	66,441	94,073	83,238	77,110	58,804	92,432	83,448	1,050,646
1997/1998	90,840	64,975	134,677	107,629	108,308	37,314	106,945	86,143	92,906	64,547	95,500	98,278	1,088,062
1998/1999	89,411	59,062	114,378	98,814	104,096	16,877	76,468	129,577	127,004	104,716	93,457	92,696	1,106,556
1999/2000	113,904	68,701	111,242	94,512	69,903	87,467	155,501	103,134	108,991	84,745	105,152	79,467	1,182,719
2000/2001	110,027	71,191	138,480	103,049	85,359	68,977	77,658	81,790	114,005	83,971	81,054	41,528	1,057,089
2001/2002	90,544	136,885	82,484	122,225	115,304	85,230	121,436	103,071	114,238	97,155	146,485	41,528	1,256,585
2002/2003	141,887	118,048	154,526	141,584	86,262	97,720	217,614			86,180	116,066	101,985	1,546,536
2003/2004	210,354	148,172	139,607	171,880	118,290	80,943	131,932	86,476	97,300	91,838	114,997	108,840	1,500,629
2004/2005	110,782	87,267	118,460	100,524	98,164	73,524	108,890	87,594	92,803	71,524	161,445	126,205	1,237,182
2005/2006	97,969	(33,088)	231,166	104,688	104,534	74,155	106,623	74,913	112,024	80,642	105,570	131,115	1,190,312
2006/2007	114,754	84,720	120,648	109,282	103,764	64,385	113,773	97,359	100,015	72,313	106,197	85,155	1,172,364
2007/2008	99,561	107,445	130,021	108,852	105,763	73,996	114,156	86,496	93,164	73,097	101,822	95,939	1,190,312
2008/2009	146,738	137,080	103,913	108,474	104,397	73,599	105,639	63,799	81,309	79,760	79,145	81,946	1,165,799
2009/2010	136,730	101,548	103,906	63,385	107,112	103,354	60,979	97,577	85,899	97,673	45,916	234,164	1,238,243
2010/2011	117,904	181,529	89,084	96,419	91,300	82,070	88,474	75,455	96,044	96,954	96,031	114,246	1,225,509
2011/2012	120,025	119,644	106,678	101,014	84,822	87,746	90,083	80,577	86,874	88,633	99,083	108,243	1,173,423
2012/2013	122,585	119,806											242,391
2013/2014													-
average 92-12	116,274	90,012	122,692	105,639	102,531	69,815	107,939	92,092	97,776	76,457	100,716	97,891	1,179,835
avg % of total	9.9%	7.6%	10.4%	9.0%	8.7%	5.9%	9.1%	7.8%	8.3%	6.5%	8.5%	8.3%	100.0%
avg cumulator	116,274	206,286	328,978	434,617	537,148	606,964	714,903	806,995	904,771	981,228	1,081,944	1,179,835	*
ave exclude FY03&04	109,624	85,223	119,983	99,962	102,560	67,647	100,513	87,588	97,352	75,063	99,070	97,055	1,141,640
cumulative ave exclusions	109,624	194,848	314,831	414,793	517,353	585,000	685,513	773,101	870,453	945,516	1,044,585	1,141,640	(

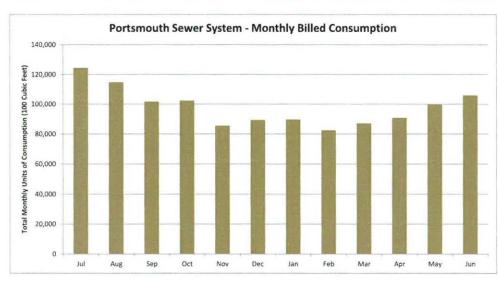
	Municipal	Industrial	Residential	Commercial	Other Utilities	Pease	Total
1992/1993	16,088	94,556	607,852	288,009	13,424	-	1,019,929
1993/1994	16,083	92,504	635,203	330,361	13,915	22,196	1,110,262
1994/1995	20,235	69,651	570,874	314,184	13,628	36,324	1,024,896
1995/1996	18,316	71,838	574,434	344,280	16,041	34,731	1,059,640
1996/1997	16,891	75,268	567,386	334,136	16,221	40,744	1,050,646
1997/1998	17,412	65,087	577,765	346,444	15,528	65,826	1,088,062
1998/1999	19,151	88,208	559,594	345,695	24,440	69,468	1,106,556
1999/2000	21,665	89,293	518,971	439,982	27,977	84,831	1,182,719
2000/2001	15,650	62,475	520,479	347,081	20,361	91,043	1,057,089
2001/2002	21,544	89,117	567,881	443,671	24,987	109,385	1,256,585
2002/2003	38,886	233,713	616,404	596,141	61,391	-	1,546,536
2003/2004	52,503	164,644	579,629	659,069	44,784	-	1,500,629
2004/2005	23,445	110,656	525,638	533,221	44,222	~ :	1,237,182
2005/2006	13,390	89,132	474,727	436,261	45,686	- 1	1,059,197
2006/2007	22,913	100,539	570,932	452,064	25,917	- 1	1,172,364
2007/2008	16,673	81,901	515,988	530,362	45,388	- 1	1,190,312
2008/2009	12,305	137,666	486,378	500,308	29,142	- 1	1,165,799
2009/2010	15,828	112,563	555,232	512,550	42,070	- 1	1,238,243
2010/2011	15,774	112,771	498,663	551,484	46,816	- 1	1,225,509
2011/2012	16,651	220,025	477,629	417,444	41,674	- 1	1,173,423
2012/2013	3,881	51,430	90,776	89,570	6,735	1	242,391
2013/2014							+
TOTAL	415,284	2,213,037	11,092,436	8,812,317	620,347	554,548	23,707,968
% of total	1.75%	9.33%	46.79%	37.17%	2.62%	2.34%	100%
average thru 12	20,570.14	108,080	550,083	436,137	30,681	27,727	1,173,279
avg % thru 12	1.75%	9.21%	46.88%	37.17%	2.61%	2.36%	100.00%
% (no Pease cat)	1.75%	9.21%	46.88%	39.54%	2.61%		100.00%

Project Conservation at:	10.0%
Unit Usage for next year Projected:	1,027,476

City of Portsmouth, New Hampshire -

City of Portsmouth Annual Sewer - Billed Consumption FY12

	Residential Single Family	Residential Multi Family	Commercial	Industrial	Municipal	New Castle Sewer District	Entire System
Jul	28,252	17,856	53,443	19,666	1,381	3,646	124,244
Aug	25,505	17,756	47,957	17,848	1,163	4,394	114,622
Sep	23,128	16,179	42,497	14,606	1,328	3,863	101,602
Oct	23,231	16,698	33,805	22,908	1,060	4,502	102,203
Nov	21,748	15,564	24,878	18,374	981	3,866	85,411
Dec	23,518	15,856	25,995	18,709	1,085	4,049	89,212
Jan	21,055	15,943	27,589	20,127	1,048	3,844	89,606
Feb	18,567	14,623	26,612	18,257	1,095	3,074	82,228
Mar	19,589	16,512	28,991	18,455	1,112	2,219	86,878
Apr	20,806	15,708	33,534	16,849	1,448	2,390	90,735
May	23,842	15,979	36,686	18,975	1,370	2,788	99,641
Jun	23,260	16,355	41,561	19,788	1,734	3,038	105,736
Total	272,501	195,029	423,548	224,562	14,805	41,674	1,172,119
Average	22,708	16,252	35,296	18,714	1,234	3,473	97,677
Baseline Ave	21,285	15,866	27,978	19,472	1,064	3,592	89,257
Max	28,252	17,856	53,443	22,908	1,734	4,502	124,244
Min	18,567	14,623	24,878	14,606	981	2,219	82,228
Max vs. Base	1.3	1.1		1.2	1.6		1.4
Max vs. Ave	1.2	1.1	1.5	1.2	1.4		1.3
Max vs. Min	1.5	1.2	2.1	1.6	1.8	2.0	1.5



City of Portsmouth, New Hampshire -

Sewer Usage Analysis based on billable consumption - FY12

TOTAL USAGE BREAKDOWN BY ACCOUNTS

Community	Accounts	CONS	Annual CONS per Account	per Account per Month	Average Gallons per Account Per Month	Max Month vs. Baseline
Residential SF	4,723	272,501	58	5	3,596	1.3
Residential MF	733	195,029	266	22	16,585	1.1
Residential Summary		467,530				
Commercial	828	423,548	512	43	31,885	1.9
Industrial	63	224,562	3,564	297	222,186	1.2
Municipal	41	14,805	361	30	22,508	1.6
Other Dist	1	41,674	41,674	3,473	2,597,679	1.2
TOTAL	6,389	1,172,119	183	15	11,436	

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

		City Finance		
Community	Accounts	Dept CONS	Difference	6 Difference
Residential SF		0		
Residential MF		0		
Residential Summary	5,456	477,629	-10,099	-2.1%
Commercial	828	417,444	6,104	1.5%
Industrial	63	220,025	4,537	2.1%
Municipal	41	16,651	-1,846	-11.1%
Other Dist	1	41,674	0	0.0%
TOTAL	6,389	1,173,423	-1,304	-0.1%

NOTES

1) Summary data from City Finance is developed based on total billed revenue that is utilized to calculate CONS.

Therefore, this accounts for some of the summary data being different from the metered data for individual categories.

2) Total CONS to switch from Commercial to Industrial because accounts were moved in 2011 per Finance Department

Lonza and HCA Adjustment

30,786

Commercial after adjustment Industrial after adjustment 392,762 Lonza and HCA

Industrial after adjustment 255,348 Lonza and HCA July Adjustment 12,803

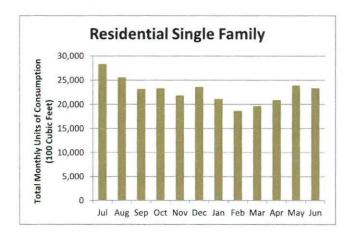
August Adjustment 9,812 Sept Adjustment 8,171

3) Rye Sewer Commission is Residential Rate and added to Residential CONS total

- 4) Spinner Way Adult Rec Fieldhouse use 649 Units and is billed in residential, not municipal
- 5) Plains Ballfield Irrigation removed from April CONS for Commercial (2483)

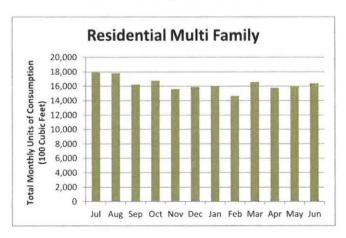
City of Portsmouth, New Hampshire -

Residential S	ingle Fam	ily i rend	
	CONS	Gals	GPD
Jul	28,252	21,132,496	681,693
Aug	25,505	19,077,740	615,411
Sep	23,128	17,299,744	576,658
Oct	23,231	17,376,788	560,542
Nov	21,748	16,267,504	542,250
Dec	23,518	17,591,464	567,467
Jan	21,055	15,749,140	508,037
Feb	18,567	13,888,116	478,901
Mar	19,589	14,652,572	472,664
Apr	20,806	15,562,888	518,763
May	23,842	17,833,816	575,284
Jun	23,260	17,398,480	579,949
Total	272,501	203,830,748	
Average	22,708	16,985,896	556,468
Baseline Ave	21,285	15,920,931	521,998
Max	28,252	21,132,496	681,693
Min	18,567	13,888,116	478,901
Max vs. Base	1.3		
Max vs. Ave	1.2		
Max vs. Min	1.5		



City of Portsmouth, New Hampshire -

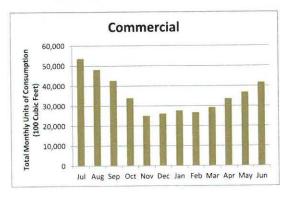
Residential N	∕lulti Fami	ly Trend	
	CONS	Gals	GPD
Jul	17,856	13,356,288	430,848
Aug	17,756	13,281,488	428,435
Sep	16,179	12,101,892	403,396
Oct	16,698	12,490,104	402,907
Nov	15,564	11,641,872	388,062
Dec	15,856	11,860,288	382,590
Jan	15,943	11,925,364	384,689
Feb	14,623	10,938,004	377,173
Mar	16,512	12,350,976	398,419
Apr	15,708	11,749,584	391,653
May	15,979	11,952,292	385,558
Jun	16,355	12,233,540	407,785
Total	195,029	145,881,692	
Average	16,252	12,156,808	398,459
Baseline Ave	15,866	11,867,768	389,107
Max	17,856	13,356,288	430,848
Min	14,623	10,938,004	382,590
Max vs. Base	1.1		
Max vs. Ave	1.1		
Max vs. Min	1.2		



10/20/2014 M&FSG, Inc. / Tighe & Bond

City of Portsmouth, New Hampshire -

Commercial '	Trend		
	CONS	Gals	GPD
Jul	53,443	39,975,364	1,289,528
Aug	47,957	35,871,836	1,157,156
Sep	42,497	31,787,756	1,059,592
Oct	33,805	25,286,140	815,682
Nov	24,878	18,608,744	620,291
Dec	25,995	19,444,260	627,234
Jan	27,589	20,636,572	665,696
Feb	26,612	19,905,776	710,921
Mar	28,991	21,685,268	699,525
Apr	33,534	25,083,432	836,114
May	36,686	27,441,128	885,198
Jun	41,561	31,087,628	1,036,254
Total	423,548	316,813,904	
Average	35,296	26,401,159	866,933
Baseline Ave	27,978	20,927,793	686,157
Max	53,443	39,975,364	1,289,528
Min	24,878	18,608,744	620,291
Max vs. Base	1.9		
Max vs. Ave	1.5		
Max vs. Min	2.1		



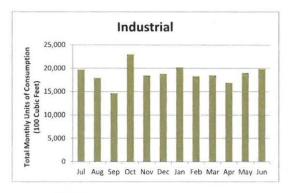
Notes:

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

CONS
July 12,803
August 9,812
Sept 8,171

30,786 Deduct from Portsmouth Commercial CONS 454,334 Original CONS total from Commercial Data 423,548 New CONS use total for Commercial

Industrial Tre	end		
	CONS	Gals	GPD
lut	19,666	14,709,943	474,514
Aug	17,848	13,350,205	430,652
Sep	14,606	10,925,414	364,180
Oct	22,908	17,134,854	552,737
Nov	18,374	13,744,046	458,135
Dec	18,709	13,994,298	451,429
Jan	20,127	15,054,827	485,640
Feb	18,257	13,656,570	487,735
Mar	18,455	13,804,467	445,305
Apr	16,849	12,602,804	420,093
May	18,975	14,193,598	457,858
Jun	19,788	14,801,419	493,381
Total	224,562	167,972,444	
Average	18,714	13,997,704	460,138
Baseline Ave	19,472	14,564,844	477,536
Max	22,908	17,134,854	552,737
Min	14,606	10,925,414	364,180
Max vs. Base	1.2		
Max vs. Ave	1.2		
Max vs. Min	1.6		



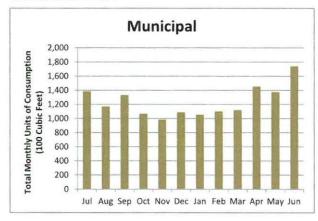
Notes:		
Lonza and F	ICA Use (Char	nged from Commercial to Industrial in 2011)
	CONS	
July	12,803	
August	9,812	
Sept	8,171	
	30,786	Add to Portsmouth Industrial CONS
	454,334	Original CONS total from Industrial Data
	423,548	New CONS use total for Industrial

City of Portsmouth, New Hampshire -

Municipal Tre	end		
	CONS	Gals	GPD
Jul	1,381	1,032,988	33,322
Aug	1,163	869,924	28,062
Sep	1,328	993,344	33,111
Oct	1,060	792,880	25,577
Nov	981	733,788	24,460
Dec	1,085	811,580	26,180
Jan	1,048	783,904	25,287
Feb	1,095	819,060	29,252
Mar	1,112	831,776	26,831
Apr	1,448	1,083,104	36,103
May	1,370	1,024,760	33,057
Jun	1,734	1,297,032	43,234
Total	14,805	11,074,140	
Average	1,234	922,845	30,257
Baseline Ave	1,064	795,498	26,082
Max	1,734	1,297,032	43,234
Min	981	733,788	24,460
Max vs. Base	1.6		
Max vs. Ave	1.4		
Max vs. Min	1.8		

Plains Ballfield Irrigation removed from this table for April CONS

CONS for this site was 2483 in April



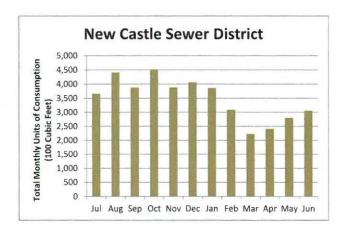
Example of Metered Use with no Meter Multiplier

Per Finance Department: This account is billed under residential accounts and is added to Residential Total CONS in summary

cample of Metered Use with Meter	Multiplier				Units			
COUNT . NAME	SERVICE	METER	DATE READ	READING	CONS SERVICE ADDRESS	SERVICE CITY	ZONING	Adjusted Month
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	7/31/2011	844046	4009 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	8/31/2011	880186	4831 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	9/30/2011	911962	4248 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	10/31/2011	948988	4950 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	11/30/2011	980786	4251 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	12/30/2011	1014088	4452 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	1/31/2012	1045705	4227 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	2/29/2012	1070990	3380 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	3/31/2012	1089240	2440 NEW CASTLE	NEW CASTLE	OTH UTIL	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	4/30/2012	1108897	2628 NEW CASTLE	NEW CASTLE	OTH UTIL	
9400000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	5/31/2012	1131834	3066 NEW CASTLE	NEW CASTLE	OTH UTIL	
		@ 4 @ 4 I P	c 100 10010	1156824	3341 NEW CASTLE	Accessed to the second second	CONTRACTOR OF THE LABOR.	
94000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	6/30/2012	1130024	3341 NEW CASILE	NEW CASTLE	OTH UTIL	
44000000-01 TOWN OF NEW CASTLE	739-NC SWR	GALLON3	6/30/2012	1130824	45,823 Total	NEW CASTLE	OTHUTIL	
94000000-01 TOWN OF NEW CASTLE FY11 Correction for meter calibration			6/30/2012	1130824			OTHUTTL	
FY11 Correction for meter calibration	n (per City Finance Departm	nent)		1130824	45,823 Total		OTHUTIL	
9400000-01 TOWN OF NEW CASTLE FY11 Correction for meter calibration r Finance Department: This is metered by New Cast	n (per City Finance Departm	nent)		1130024	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month		OTHUTIL	
FY11 Correction for meter calibration	n (per City Finance Departm	nent)		1130024	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment		OTHUTIL	
FY11 Correction for meter calibration	n (per City Finance Departm	nent)		1130024	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month		OTHUTE	
FY11 Correction for meter calibration r Finance Department: This is metered by New Cast	n (per City Finance Departm tle and reading is sent to Fi	nent) nance for billin	og		45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month 4,831 Maximum Month 1.2 Max vs. Base	rtment		
FY11 Correction for meter calibration r Finance Department: This is metered by New Cast	n (per City Finance Departm tle and reading is sent to Fi 859-RYE SWR	nent) nance for billin	7/31/2011	303695	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month 4,831 Maximum Month 1.2 Max vs. Base	rtment	RES-MF	
FY11 Correction for meter calibration Finance Department: This is metered by New Cast 05030000-00 RYE SEWER COMMISSION 05030000-00 RYE SEWER COMMISSION	n (per City Finance Departm tle and reading is sent to Fi 859-RYE SWR 859-RYE SWR	nent) nance for billin GALLON GALLON	7/31/2011 8/30/2011	303695 304783	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month 4,831 Maximum Month 1.2 Max vs. Base 111 ADAMS TRAILER PARK 145 ADAMS TRAILER PARK	RYE RYE	RES-MF RES-MF	
FY11 Correction for meter calibration Finance Department: This is metered by New Cast 05030000-00 RYE SEWER COMMISSION 05030000-00 RYE SEWER COMMISSION 05030000-00 RYE SEWER COMMISSION	n (per City Finance Departm tle and reading is sent to Fi 859-RYE SWR 859-RYE SWR 859-RYE SWR	GALLON GALLON GALLON GALLON	7/31/2011 8/30/2011 9/27/2011	303695 304783 306727	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month 4,831 Maximum Month 1.2 Max vs. Base 111 ADAMS TRAILER PARK 145 ADAMS TRAILER PARK 259 ADAMS TRAILER PARK	RYE RYE RYE RYE	RES-MF RES-MF RES-MF	
FY11 Correction for meter calibration r Finance Department: This is metered by New Cast 05030000-00 RYE SEWER COMMISSION	n (per City Finance Departm tle and reading is sent to Fi 859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR	GALLON GALLON GALLON GALLON GALLON GALLON	7/31/2011 8/30/2011 9/27/2011 10/28/2011	303695 304783 306727 309019	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month 4,831 Maximum Month 1.2 Max vs. Base 111 ADAMS TRAILER PARK 145 ADAMS TRAILER PARK 259 ADAMS TRAILER PARK 306 ADAMS TRAILER PARK	RYE RYE RYE RYE RYE	RES-MF RES-MF RES-MF	
FY11 Correction for meter calibration r Finance Department: This is metered by New Cast 05030000-00 RYE SEWER COMMISSION	859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR	GALLON GALLON GALLON GALLON GALLON GALLON GALLON	7/31/2011 8/30/2011 9/27/2011 10/28/2011 11/29/2011	303695 304783 306727 309019 311684	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month 4,831 Maximum Month 1.2 Max vs. Base 111 ADAMS TRAILER PARK 145 ADAMS TRAILER PARK 259 ADAMS TRAILER PARK 306 ADAMS TRAILER PARK 356 ADAMS TRAILER PARK	RYE RYE RYE RYE RYE RYE	RES-MF RES-MF RES-MF RES-MF RES-MF	
FY11 Correction for meter calibration r Finance Department: This is metered by New Cast 05030000-00 RYE SEWER COMMISSION	859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR 859-RYE SWR	GALLON GALLON GALLON GALLON GALLON GALLON GALLON GALLON GALLON	7/31/2011 8/30/2011 9/27/2011 10/28/2011 11/29/2011 12/30/2011	303695 304783 306727 309019 311684 313972	45,823 Total 4,149 Adjustment - Per Finance Depar 41,674 Total Annual after Adjustment 3,950 Baseline Month 4,831 Maximum Month 1.2 Max vs. Base 111 ADAMS TRAILER PARK 145 ADAMS TRAILER PARK 259 ADAMS TRAILER PARK 306 ADAMS TRAILER PARK 356 ADAMS TRAILER PARK 305 ADAMS TRAILER PARK	RYE RYE RYE RYE RYE RYE	RES-MF RES-MF RES-MF RES-MF RES-MF	
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City of Portsmouth, New Hampshire -

	CONS	Gals	GPD
Jul	3,646	2,727,212	87,975
Aug	4,394	3,286,396	106,013
Sep	3,863	2,889,797	96,327
Oct	4,502	3,367,348	108,624
Nov	3,866	2,891,838	96,395
Dec	4,049	3,028,572	97,696
Jan	3,844	2,875,511	92,758
Feb	3,074	2,299,320	82,119
Mar	2,219	1,659,864	53,544
Apr	2,390	1,787,756	59,592
May	2,788	2,085,715	67,281
Jun	3,038	2,272,790	75,760
Total	41,674	31,172,118	
Average	3,473	2,597,677	85,170
Baseline Ave	3,592	2,687,076	88,101
Max	4,502	3,367,348	75,760
Min	2,219	1,659,864	96,395
Max vs. Base	1.3		
Max vs. Ave	1.3		
Max vs. Min	2.0		



10/20 1114

Appendix D - Technical Memoranda



Memorandum November 2013

City of Portsmouth Capacity Use Surcharge Analysis



Prepared by



Municipal & Financial Services Group

This document was prepared to summarize the work performed by the Municipal & Financial Services Group (MFSG) for the City of Portsmouth (the City) to analyze the City's water and sewer capacity use surcharges.

1.0 Background

The City currently charges capacity use surcharges to new customers joining the City's water and sewer system. The City requires payment of the surcharges at the time of building permit issuance. Capacity use surcharges are imposed to recover the capital costs of providing water and sewer system capacity constructed to serve new customers. The charges recover investments made by the City in the backbone facilities such as treatment plants, storage facilities, pump stations and distribution and collection systems. Unlike water and sewer user rates capacity use surcharges are one-time charges that are based on the value of the City's capacity and the amount of capacity needed by the new customer. Capacity use surcharges are not intended to recover the cost of local facilities such as the actual connection to the water and sewer system (items such as the meter, lateral, meter vault, etc.).

MFSG reviewed the current capacity use surcharges imposed by the City to determine if they represent the true cost incurred by the City, while providing water and sewer service to new customers. MFSG also reviewed the methodology used the by City to impose these charges. Table 1 presents a sample of the current surcharges for water and sewer service.

Table 1: Current Capacity Use Surcharges

Type of Use	GPD (Gallons per Day)	EDU'S (Equivalent Dwelling Unit)	Water	Sewer
Single Family Dwelling Unit	250	1	\$652	\$744
Commercial Building	3,300	13.2	\$8,606	\$9,821
Restaurant (60 seats)	1,200	4.8	\$3,130	\$3,571
Hotel (120 rooms)	8,000	32	\$20,864	\$23,808
Cost per Gallon of Capacity			\$2.61	\$2.98

As demonstrated in Table 1, the City currently imposes capacity use surcharges based on type of customer and the specific attributes for each customer (number of seats, number of rooms or other factor) which is then associated with an estimate daily use. The types of use listed in the Table 1 only represent a sample of the categories of type of use used by the City to calculate fees for each connection. While this approach is used by some utilities around the United States it is not the most common approach. It is far more common to base capacity use surcharges on the size of the water meters associated with the connection. This approach is discussed in more detail later in this memorandum.

2.0 Capacity Use Surcharge Calculations

There are three primary industry standard methods used to calculate capacity use surcharges for water and sewer systems. Within each method the goal is to determine the cost of

providing a unit of capacity in the water and sewer system for a new customer. The three methods include the following:

Equity Buy-In Method - This approach is based on the historical cost of constructing the
assets within the water and sewer systems. The approach is used when a utility has
available capacity within its existing water and sewer system to sell to new customers. The
specific calculation is shown below.

Buy-In Method Capacity Cost per EDU

Replacement Costs less Net Depreciation (RCLND) less		Cost per
Present Value of Outstanding Principal on Existing Debt		Gallon of
Existing Capacity (gallon per day)		Capacity

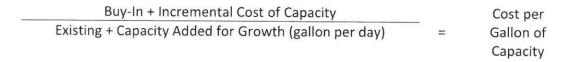
• Incremental (Marginal) Method - This approach is based on the cost of constructing the next increment of water and sewer system capacity. This approach is used to calculate capacity use surcharges within a utility that has little or no capacity available for new customers. The specific calculation is shown below.

Incremental Method Capacity Cost per EDU

[Total Cost of Planned Improvements less Present Value of		Cost per
Outstanding Principal on Projected Debt] x % to Growth	=	Gallon of
Capacity Added for Growth (gallon per day)		Capacity

Hybrid (Combined) Method – This approach is based on the use of a weighted average cost
of historical investments in the water and sewer systems and the next increment of
capacity. This approach is used within a utility that has existing capacity to sell but is also in
the process of or so to be constructing new capacity. The specific calculation is shown
below.

Hybrid (Combined) Method Capacity Cost per EDU



The goal of each approach is to price the capacity in the water and sewer systems based on the actual costs of constructing the capacity. Each of these approaches were reviewed in light of the specific circumstances within the City's water and sewer system and the calculations for the recommended method for each system are presented in the following section.

2.1 Water Capacity Use Surcharges

The City does not currently have capital improvement projects that will provide additional capacity within the water system. Therefore there are no incremental costs associated with the water system that could be used to use the incremental or hybrid approach and the City currently has capacity in the water system to sell to new customers. As a result the buy-in approach was used to evaluate the water system capacity use surcharge.

To determine historical costs, MFSG used the book value of the water system less depreciation and trended this value up to current dollar values using a compounding 3% inflation rate from the acquisition year to the current year. This methodology provides an estimate of the cost per unit of capacity in current dollars but accounts for the fact that the water system has depreciated over time. It also accounts for existing principal on debt service to ensure that customers are not charged twice (in the capacity use surcharge and user rates). Table 2 demonstrates the calculation of capacity use surcharge for the water system.

Table 2: Calculation of Water Capacity Use Surcharge

System Buy-In Method	Treatment	Storage	Distribution	Total
Net Costs ⁽¹⁾	\$10,902,844	\$1,415,000	\$32,586,009	\$44,903,853
Capacity by Asset Type (MGD)	8.35	11.00	8.35	
Unit Cost (GPD; in \$)	\$1.31	\$0.13	\$3.90	\$5.34
Capacity Use Surcharge per EDU	\$326.43	\$32.16	\$975.63	\$1,300(2)

⁽¹⁾ Replacement Costs less Net Depreciation (RCLND) less Present Value of Outstanding Principal on Existing Debt

The calculated cost per gallon of capacity, which serves as the basis for the capacity use surcharge, is significantly higher than the current water capacity use surcharge imposed by the City and demonstrates that the City is not recovering all costs associated with providing water system capacity to new customers. The calculated fees and the current fees are shown in Table 3 for comparison purposes.

Table 3: Water Capacity Use Surcharge - Current vs. Calculated

Type of Use	Current	Calculated
Single Family Dwelling Unit	\$652	\$1,200
Commercial Building	\$8,606	\$17,160
Restaurant (60 seats)	\$3,130	\$6,240
Hotel (120 rooms)	\$20,864	\$41,600
Cost per Gallon of Capacity	\$2.61	\$5.34

⁽²⁾ Rounded (\$1,334.22)

2.2 Sewer Capacity Use Surcharges

Although the sewer system has a significant expansion project at the Pierce Island WWTP and the incremental approach would be a defensible method to calculating the sewer capacity use surcharge, the buy-in method was selected to conservatively calculate capital costs for the sewer system. Table 4 demonstrates the calculation of capacity use surcharge for the sewer system.

Table 4: Calculation of Sewer Capacity Use Surcharge

System Buy-In Method	Treatment	Pumping	Collection	Total
Net Costs ⁽¹⁾	\$20,616,056	\$9,802,484	\$17,251,686	\$47,670,225
Capacity by Asset Type (MGD)	6.00	26.50	6.00	
Unit Cost (GPD; in \$)	\$3.44	\$0.37	\$2.88	\$6.68
Capacity Use Surcharge per EDU	\$859.00	\$231.19 ⁽²⁾	\$718.82	\$1,800 ⁽³⁾

⁽¹⁾ Replacement Costs less Net Depreciation (RCLND) less Present Value of Outstanding Principal on Existing Debt

The calculated cost per gallon of capacity, which serves as the basis for the capacity use surcharge, is significantly higher than the current water capacity use surcharge imposed by the City and demonstrates that the City is not recovering all costs associated with providing sewer system capacity to new customers. The calculated fees and the current fees are shown in Table 5 for comparison purposes.

Table 5: Sewer Capacity Use Surcharge - Current vs. Calculated

Type of Use	Current	Calculated
Single Family Dwelling Unit	\$744	\$1,800
Commercial Building	\$9,821	\$23,760
Restaurant (60 seats)	\$3,571	\$8,640
Hotel (120 rooms)	\$23,808	\$57,600
Cost per Gallon of Capacity	\$2.98	\$6.68

3.0 Capacity Use Surcharge Assessment Method

As mentioned previously, the methodology used by the City to assess the capacity use surcharges is not very common. The current approach of assessing the capacity use surcharge based on the type of use can be a significant administrative burden on the City as each new connection or change in use at a location (a restaurant adding outdoor seating) requires an individual calculation.

The industry standard approach for assessing capacity use surcharges is to assess the fee based on the size of the water meter association with the connection to the water system. The use of meter size simplifies the administration of the charge, conforms with industry standards and

⁽²⁾ Assumes system peaking factor of 2.5

⁽³⁾ Rounded (\$1,809.01)

assess the charge based on the amount of capacity that is required with the connection. In general the size of the water meter dictates the amount of water that can be drawn on the system and amount of sewerage that would be returned to the sewer system. Table 6 presents the capacity use surcharges based on the calculated cost of capacity and tied to meter size.

Table 6: Meter Size Based Capacity Use Surcharges

	Maximum Safe Operating	Conscitu Batis	Recommended Capacity	Capacity Use Surcharges		
Size	Capacity (gpm) ⁽¹⁾	Capacity Ratio	Water	Sewer		
1"	50	1.0	\$1,300	\$1,800		
1 1/2"	100	2.0	\$2,600	\$3,600		
2"	160	3.2	\$4,160	\$5,760		
3"	320	6.4	\$8,320	\$11,520		
4"	500	10.0	\$13,000	\$18,000		
6"	1,000	20.0	\$26,000	\$36,000		
8"	1,600	32.0	\$41,600	\$57,600		
10"	2,400	48.0	\$62,400	\$86,400		

⁽¹⁾ American Water Works Association - Manual M1 - Principles of Water Rates, Fees and Charge

It should be noted that the minimum meter size within the City is a 1" meter, therefore the capacity use ratios were calculated using the 1" meter size as the base unit. Additionally, it should be noted that using a meter size based methodology for assessing capacity use surcharges would not impact the City's average water and sewer customer. However for non-residential connections the methodology will result in differences. For example if a commercial connection such as a restaurant expands its seating, unless the expansion requires an increase in the size of the meter, the customer would not pay any additional capacity use surcharges.

4.0 Recommendations

Based on our review and analysis of the water and sewer capacity use surcharges for the City of Portsmouth we recommend that the City:

- Increase the water and sewer capacity use surcharges to reflect the actual cost of providing capacity in the water and sewer system.
- Assess the capacity use surcharges based on the size of the meter serving the new customer.

The adoption of these recommendations will ensure that new customers are paying the appropriate amount for the capacity constructed to serve them, will simplify the administration of the charge and will conform to industry standard. The recommended capacity use surcharges are presented in Table 6. It should be noted that it is uncommon for a utility to reserve the right to calculate the capacity use surcharges for larger metered customers on a case-by-case basis. While we recommend that the City adopt a meter size based approach to assessing capacity use surcharges, the City may want to consider only publishing the charges for

meter sizes up to 4" and that new customers requiring meters larger than 4" be handled on a case by case basis with the meter size being a starting point for determining the fee. New customers requiring meters larger than 4" could be required submit maximum monthly water usage estimates to determine if the particular customer will exceed the water usage defined by the required meter size.



Memorandum August 2014

City of Portsmouth Wholesale Water Rates



Prepared by



Municipal & Financial Services Group

This document was prepared to summarize the work performed by the Municipal & Financial Services Group (MFSG) for the City of Portsmouth (the City) to analyze the City's water rates charged to the City's wholesale customers.

1.0 Background

The City currently provides water on wholesale basis to New Castle and Rye Water Districts. The City has been providing water to portions of Rye since 1947 and to portions of Newcastle since 1916. Over the years the City and the Districts entered into various wholesale water agreements establishing the terms and conditions of the service. The service is provided via a total of five master meters with annual water sales of approximately 46 million gallons. In 1969 the New Hampshire Public Service Commission approved wholesale water rates for service to the districts. The wholesale was rates were adjusted periodically between this date and last in 1988. The current wholesale water rate per hundred cubic feet (ccf) of metered water is \$0.81.

Since the wholesale rates have not been adjusted and the City's costs of providing water service have increased over the last 26 years, the City engaged the Municipal & Financial Services Group (MFSG) to determine the appropriate wholesale water rate to be charged by the City.

2.0 Approach

In 2012, the City hired MFSG to complete a water and sewer cost of service and rate study. As part of this effort, MFSG developed a financial model for the Water and Sewer Funds which models the current and future cost of providing water and sewer service. MFSG has continued to provide support with the model on an annual basis. The model documents the full cost of providing water service including all operating and capital expenditures. To calculate the wholesale water rates the financial model was used to examine the portion of expenditures that are associated with wholesale service. This was accomplished by developing several allocation ratios based on the characteristics of the City's main service area and the wholesale customers. The allocation ratios that were used in the analysis are shown in Table 1.

Table 1: Wholesale Cost Allocation Ratios

Allocation Percentage Type	Allocation to Wholesale	Description	
Wholesale Consumption	3.80%	Ratio of Total Water Volumes Sold to Wholesale Sales	
Wholesale Bills	0.06%	Ratio of Total Bills to Wholesale Bills	
Wholesale Transmission ⁽¹⁾	2.18%	Ratio of Total Linear Feet of Transmission Water Lines to Total Linear Feet of Distribution Water Lines Times Consumption Ratio ⁽²⁾	

⁽¹⁾ For the analysis it was assumed that transmission mains are mains larger than 8-inches in diameter (2) This ratio represents the portion of the water transmission system that serves wholesale customers.

It should be noted that in some instances the City incurs costs while providing water service that are exclusively for serving customers located within the City and therefore none of these costs are allocated to wholesale customers.

3.0 Wholesale Water Rate Determination

The allocation ratios shown in Table 1 were applied to each of the water system expenses based on type of expense to determine the annual cost of providing wholesale water service. Table 2 provides a general overview of allocation ratios used to allocate each type of expenditure.

Table 2: Application of Allocations

Type of Expense	Allocation to Wholesale
Water Production (operating and capital)	Consumption: 3.80%
Administration (operating)	Bills: 0.06%
Engineering (operating)	Consumption: 3.80%
Pumping (operating and capital)	Consumption: 3.80%
Storage (operating and capital)	Consumption: 3.80%
Transmission (operating and capital)	Transmission: 2.18%
Meters and Hydrants (operating)	City Only: 0.00%

Using the allocations percentages, the cost of providing wholesale water over a five-year projection period was determined. The total wholesale water cost of service is shown in Table 3.

Table 3: Wholesale Revenue Requirements

Expenditure Type	FY2015	FY2016	FY2017	FY2018	FY2019
Operating Costs					
Total Operating Expenses	103,554	108,079	112,826	117,806	123,033
Capital Costs					
Existing Debt Service Payments	58,867	55,989	54,398	52,806	51,106
Cash Funded Capital Projects	28,913	20,428	19,882	15,660	14,709
Projected Debt Service Expense	4,828	7,178	16,096	16,429	16,600
Capital Stabilization	6,052	6,052	6,052	6,052	6,052
Total Revenue Requirements	\$202,215	\$197,727	\$209,254	\$208,754	\$211,501

As shown in Table 3, the annual revenue requirements in providing wholesale water average around \$200,000 per year. The current revenue generated from wholesale customers, given

the current wholesale rate and water sales totals approximately \$50,000 per year. This result is not surprising given the increasing cost of providing water service over the last several decades and the fact that the City has not adjusted the wholesale water rate over this period of time. On an annual basis the wholesale revenue requirements represent approximately 2% of the total water system revenue requirements within the Water Fund.

The calculation of the appropriate wholesale water rate given the revenue requirements is presented in Table 4.

Table 4: Wholesale Rate Calculation

Expenditure Type	FY2015	FY2016	FY2017	FY2018	FY2019
Total Revenue Requirements	\$202,215	\$197,727	\$209,254	\$208,754	\$211,501
Wholesale Water Volume (ccf)*	62,081	61,896	61,817	61,724	61,631
Wholesale Water Rate per ccf	\$3.27	\$3.20	\$3.39	\$3.39	\$3.44

^{*}Assumes annual 0.1% decline in water sales

Table 4 demonstrates that the appropriate wholesale water rate should average around \$3.35 per hundred cubic feet (ccf) over the next five years. The calculated rate is substantially higher than the current rate of \$0.81 per ccf.

4.0 Recommendations

Based on our review and analysis of the cost of providing wholesale water service recommend that the City:

- Increase the wholesale water rates charged to the New Caste and Rye Water Districts to reflect the actual cost of providing water service to these customers.
- Evaluate and adjust wholesale water rates on an annual basis to ensure that the City recovers the cost of providing the wholesale water service.

The adoption of these recommendations will ensure that the customers located within the City are not subsidizing service provided to wholesale customers. It should be noted that it is not uncommon to charge an ownership premium above the cost of providing service to compensate the City for the risks it bears in providing service outside its limits. In New Hampshire a premium of 10% can be applied without approval from the New Hampshire Public Utilities Commission (PUC). A premium above 10% requires approval from the PUC. Due to the increases in wholesale rates recommended at this time, we are not recommending that the City apply a premium but in the future the City should consider its ownership risk in providing service outside the City and consider whether a premium should be applied.

To:

Brian Goetz, Deputy Director of Public Works - Utilities, City of Portsmouth

Cc:

David Hyder, MFSG Tracey Moher, MFSG

From: Re:

Potential options for recovering the cost of providing sewer service to hotels

Date:

March 2, 2015 (Draft)

This document was prepared to summarize the initial analysis completed by the Municipal & Financial Services Group (MFSG) for the City of Portsmouth (the "City") regarding the potential options for recovering the cost of providing sewer service to hotels located within the City.

Background

Currently all sewer customers within the City are charged the same two-tiered rate structure. The projected Fiscal Year (FY) 16 rates are listed below:

Tier 1 (10 units or less per month)

\$11.77 per unit

Tier 2 (units Over 10 per month)

\$12.95 per unit

Rates are based on water consumption and each unit represents 100 cubic feet or 748 gallons of metered water. Currently there is no fixed charge associated with sewer service. If a customer account has no metered water, than they pay nothing for availability of the sewer service. The City incurs significant fixed costs associated with making sewer service available to customers regardless of whether a customer is using the service or not. These costs include a significant portion of the system operating expenses and all existing debt service. Typically around 80% of costs associated with providing sewer service are fixed which establishes a defensible basis for including some type of fixed fee within the sewer rate structure. The average residential customer uses 5 units (500 cf) of water per month and the average hotel account uses 282 units per month. A sample sewer bill for the two average customers are listed in Table 1:

Table 1 - Sample Monthly Sewer Bill

	Average Residential Customer 5 Units	Average Hotel 282 Units
Fixed Fees	5/8" Meter -	2" Meter (120 Rooms)
Usage Charges	\$58.85	\$3,640.10
Total Bill	\$58.85	\$3,640.10

There are currently 1,903 available hotel rooms within 17 hotels (accounts) located in the City of Portsmouth. Hotels have the potential to send significant quantities of sewerage to the City treatment plants but pay nothing unless they generate sewage. Hotels don't pay for the cost of making the treatment capacity available. This is the case with all Portsmouth sewer customers but a more significant issue for hotels based on the fluctuations in occupancy.

Alternatives Considered

To deal with the issue head-on, an alternative structure that includes a Non-Resident Transient Occupancy Sewer Service Charge specifically for hotels was investigated. Hotels can be considered a unique class of customers as they require the system to reserve capacity to serve maximum day flows while there are large fluctuations in usage from day to day. Including a fixed fee per hotel room per night could help cover associated costs specifically incurred due to hotels/motels. The fee would be set at a minimal \$1.00 per day per room. The alternative rate structure, which is revenue neutral, is illustrated below and sample bills are shown in Table 2:

Daily fee per Hotel/Motel Room	\$1.00
Tier 1 (10 units or less per month)	\$11.16
Tier 2 (units Over 10 per month)	\$12.33

Table 2 - Sample Monthly Sewer Bill

	Average Residential Customer	Average Hotel
	5 Units	282 Units
	5/8" Meter	2" Meter (120 Rooms)
Fixed Fees	-	\$3,600.00
Usage Charges	\$55.80	\$3,466.58
Total Bill	\$55.80	\$7,066.58
Change from Current Structure	(\$3.05)	\$3,426.48

The first alternative immediately achieves the initial goal of charging hotel accounts additional fees to recover costs associated with providing sewer service. There is no calculated basis from a cost of service standpoint associated with the sewer service charge and opens the City up for challenges within the rate structure.

A second alterative was developed to address the cost associated with having sewer capacity available. This alternative rate structure includes the addition of a fixed fee portion to all customer's sewer bill. In an effort to keep residential customer bills affordable, the rate would be set at \$2.00 per month. The \$2.00 would be charged per equivalent meter or based on the number of rooms associated with an account, whichever is greater. The alternative rate structure, which is revenue neutral, is illustrated below and sample bills are shown in Table 3:

Monthly Fixed Charge per Unit/Room	\$2.00
Tier 1 (10 units or less per month)	\$11.54
Tier 2 (units Over 10 per month)	\$12.72

Table 3 - Sample Monthly Sewer Bill

	Average Residential Customer	Average Hotel
	5 Units	282 Units
	5/8" Meter	2" Meter (120 Rooms)
Fixed Fees	\$2.00	\$240.00
Usage Charges	\$57.70	\$3,574.24
Total Bill	\$59.70	\$3,815.24
Change from Current Structure	\$0.85	\$175.14

Including a fixed charge per unit has many benefits for the City. Creating a fixed revenue stream within the rate structure will lead to greater revenue stability from year to year. Charging the fixed fee based on meter size/room count is also equitable within the system as it costs more to serve larger meters/multiple connections. 27 meters ranging from sizes 2" to 4" are associated with the 17 hotels and make up 167 of the 12,000 meter equivalents.

As the second alternative creates more equitability and stability within the fund it also achieves the goal of staying affordable for the average residential user while charging more to the hotel accounts.

The third alternative examined takes a different approach and considers the type of sewerage that is generated by commercial (including hotels) and industrial accounts within the City. This alternative would charge commercial and industrial accounts a unit rate surcharge per unit of sewer usage. Through completing a sewer cost of service calculation it was determined that based on the overall unit rate for collecting revenues associated with volume, BOD, TSS and TKN, commercial/industrial customers should be charged \$0.30 more per HCF than residential customers. This reason for this is that industry standards assume average pollutant concentrations (lb/gallon) are higher for commercial and industrial customer as opposed to residential customer classes.

The \$0.30 would be charged to all units of sewerage associated with commercial and industrial accounts. The additional revenue collected would allow for lowering rates within the two-tiered rate structure. The alternative rate structure, which is revenue neutral, is illustrated on the following page and sample bills are shown in Table 4:

Commercial/Industrial Surcharge per Unit	\$0.30
Tier 1 (10 units or less per month)	\$11.61
Tier 2 (units Over 10 per month)	\$12.79

Table 4 - Sample Monthly Sewer Bill

	Average Residential Customer 5 Units 5/8" Meter	Average Hotel 282 Units 2" Meter (120 Rooms)
Fixed Fees	-	-
Usage Charges	\$58.05	\$3,679.55
Total Bill	\$58.05	\$3,679.55
Change from Current Structure	(\$0.80)	\$39.45

Although this alternative doesn't increase bills for the average hotel greatly, it shifts costs to the commercial and industrial customers enough that the average residential customer would actually see a decrease in their monthly bill.

The final alternative is a combination of the previous two. It includes a fixed charge per equivalent meter or based on the number of rooms associated with an account, whichever is greater, as well as including a commercial/industrial surcharge per unit due to higher than average pollutant concentrations. The fourth alternative achieves a greater revenue stability and equitably distributes more of the cost to the industrial/commercial customers. The alternative rate structure, which is revenue neutral, is illustrated below and sample bills are shown in Table 5:

Monthly Fixed Charge per Unit/Room	\$2.00
Commercial/Industrial Surcharge per Unit	\$0.30
Tier 1 (10 units or less per month)	\$9.32
Tier 2 (units Over 10 per month)	\$10.50

Table 5 - Sample Monthly Sewer Bill

	Average Residential Customer	Average Hotel
	5 Units	282 Units
	5/8" Meter	2" Meter (120 Rooms)
Fixed Fees	\$2.00	\$240.00
Usage Charges	\$46.60	\$3,033.80
Total Bill	\$48.60	\$3,273.80
Change from Current Structure	(\$10.25)	(\$366.30)

3-5-15 Rate Discussion

- As Rate Consultant - Port want to set you

- you have to treat everyone the Same way - Could charge a fee but not through rates - Any other rate consultant hired by the hotels could shoot this down in 30 seconds - Charlottesville - Rate Structure that had I EDU presidential unit - Hotels have peak demand so you have reason to charge Them accordingly per room - only apply to Non-residential would need some engineering daty to Support - Is this consistent WIndustry Standard # Charging everyone the same way \$ 8.34 1st Tier if we had \$30/words

- Fixed fee gives as much more
flexibility
- Equal Protection - unanticipated consequence