ORANGE WATER AND SEWER AUTHORITY

A public, non-profit agency providing water, sewer and reclaimed water services to the Carrboro-Chapel Hill community.

AGENDA
WORK SESSION OF THE OWASA BOARD OF DIRECTORS
THURSDAY, FEBRUARY 11, 2016, 6:00 P.M.
OWASA COMMUNITY ROOM

The Board of Directors appreciates and invites the public to attend and observe its meetings. For the Board's Work Session, public comments are invited on only items appearing on this agenda. Speakers are invited to submit more detailed comments via written materials, ideally submitted at least three days in advance of the meeting to the Clerk to the Board via email or US Postal Service (aorbich@owasa.org/400 Jones Ferry Road, Carrboro, NC 27510).

Public speakers are encouraged to organize their remarks for delivery within a four minute time frame allowed each speaker. Additional time may be allowed at the discretion of the Board of Directors.

The Board may take action on any item on the agenda.

Announcements

a. Announcements by the Chair
   - Any Board Member who knows of a conflict of interest or potential conflict of interest with respect to any item on the agenda tonight is asked to disclose the same at this time.
   - Update on the February 1, 2016 OWASA Orientation for Newly Elected Town of Chapel Hill Council Member Jessica Anderson
   - OWASA's Annual Update to the Orange County Board of County Commissioners on Tuesday, February 16th at 7:00 PM at Southern Human Services Center

b. Announcements by Board Members

c. Announcements by Staff
   - Update on Biogas to Energy Opportunities (Mary Tiger)

Petitions and Requests

a. Public – Mr. Forrest Orr, NC Wildlife Resources Commission regarding an Inaugural Veterans Fishing Day at Cane Creek Reservoir on Saturday, March 19, 2016

CONSENT AGENDA

Action

1. Approve Executive Director Performance Goals (Robert Morgan/Ed Kerwin)

REGULAR AGENDA

Discussion

2. Discussion of Draft Employee Total Compensation Philosophy (Stephanie Glasgow/John Anzivino, Senior Vice President at Springsted Incorporated)
3. Discussion of Potential Rate Structure Modifications (Stephen Winters)
4. Review Board Work Schedule (John Young/Ed Kerwin)
   a. Request(s) by Board Committees, Board Members and Staff
   b. February 25, 2016 Board Meeting
   c. March 10, 2016 Work Session
   d. 12 Month Board Meeting Schedule

Summary of Work Session Items

5. Executive Director will summarize the key staff action items from the Work Session

CLOSED SESSION

6. The Board of Directors will convene in a Closed Session for the purpose of discussing a personnel matter (Robert Morgan)

PUBLIC PETITION

Forrest Orr
Master Officer
NC Wildlife Resources Commission
6123 Dawn Dr.
Hurdle Mills, NC 27541

February 4, 2016

Members of the Board,

As the Wildlife Enforcement Officer stationed in Orange County since 2007, I have had the opportunity to patrol the many acres of woods and waters controlled by OWASA. One of my favorite locations to patrol is Cane Creek Reservoir. I am always amazed at what a quality fishery we have right here in Orange County, yet a vast majority of residents I speak with don't realize what a gem we have.

Over the past few years, I have been trying to find a way to organize a fishing day for veterans here in Orange County. I believe it is important to try and show our appreciation to men and women who have given so much for their country. I believe there would be no greater location to have this event than Cane Creek. There is easy access to the water by boat via the vessel launching area. There is ample bank fishing opportunities, as well as a pier, which the Wildlife Commission partnered with OWASA to install, suitable for wheel chair bound participants. Best of all, however, is the fact that Cane Creek is just an excellent place to fish. Whether it is for bass, crappie, or sunfish, there is a great opportunity for novice and experienced fishermen alike to have a wonderful time. Ultimately, that is what an event like this would be all about; allowing veterans an opportunity to enjoy themselves after all they have sacrificed for our country.

After recently speaking with Lake Warden Riley, I discovered that Cane Creek would not be opening to the public until March 26th of this year. It is my opinion that this would give us an opportunity to make this event come to life this year. Saturday, March 19th would be a perfect date to make this happen.

I would ask the board to consider the use of OWASA facilities at Cane Creek on March 19th, 2016 for this inaugural veteran fishing day. As this would be the first event of its kind, I would limit the number of veteran participants to ten, as well as ten guides to assist them. The total number of participants and volunteers to make the event run smoothly should not exceed 50 individuals. Application would be made to waive fishing license requirements for the veterans on this event. This event would consist of a

breakfast, lunch, and a full day of fishing, not to exceed normal operating times for a day open to the public. This event could be documented by the NC Wildlife Resources Commission social media outlets to further promote the relationship between The Commission and OWASA.

In closing, I would like to ask the board to consider all of the positive effects an event like this could have for the participants, the community, and the organizations involved. I look forward to speaking with you and answering any questions you may have at the board meeting on February 11th.

Respectfully,

Forrest Orr
Master Officer
NC Wildlife Resources Commission

Agenda Item 1:

Approve Executive Director Performance Goals

Purpose:

Discussion, if needed, then approval of the Executive Director Performance Goals for the period September 2015 – August 2016.

Background:

- The Executive Director provided his first draft Performance Goals to the Board by email on November 23, 2015.

- The Human Resources (HR) Committee met on December 10, 2015 to review the Executive Director's proposed Performance Goals.

- On December 10, 2015 the Board received and discussed changes proposed by the HR Committee to Executive Director's Draft Performance Goals. The Board received the proposed changes and suggested that they be shared with Board Members and the Executive Director for comments before finalizing.

- On December 18, 2015 the Clerk to the Board emailed the Board and Executive Director the proposed revisions from the HR Committee for review and comments.

- On January 29, 2016 the Executive Director emailed the Board his comments on the HR Committee's revised Performance Goals.

Action Requested:

- Approval of the Executive Director Performance Goals for the period of September 2015 – August 2016.

Information:

- Executive Director Performance Goals for the period of September 2015 – August 2016

OWASA Executive Director Performance Goals
For the period of September 2015 – August 2016
February 11, 2016

Goals	Objectives	Measures of Success
Provide effective leadership and management of OWASA's day-to-day operations, business, and customer service activities	Excellence in drinking water quality	1. Zero violations of primary drinking water standards.
		2. Maintain certification by the Partnership for Safe Water for Phase IV Excellence in Water Treatment.
		3. Staff recommended improvements to Cross Connection Control Ordinance by August 2016.
	Excellence in wastewater management	4. Zero violations of NPDES permit for WWTP.
		5. Zero violations of reclaimed water standards.
		6. Zero violations of biosolids recycling standards.
		7. Successfully transition to a 75% liquid/25% dewatered biosolids program as agreed to by the Board on October 8, 2015.
		8. All wastewater spills/overflows reported and noticed on time in accordance with regulatory requirements.
	Excellence in customer service	9. Promote a culture whereby staff consistently delivers excellent customer service in all aspects of our business. (Subjective)
	Excellence in human resources	10. Safety incident rate below 3.5.
		11. Update required safety training by position for all employees.
		12. 95+% of employees complete 100% of their annual required safety training.
		13. Identify top utility safety performers for possible peer review and/or benchmarking purposes.
		14. Establish an ongoing training program for all supervisors regarding best practices to promote diversity.
		15. Assess and revise, as necessary, the evaluation process based on the employee total compensation study.

OWASA Executive Director Performance Goals
For the period of September 2015 – August 2016
February 11, 2016

Goals	Objectives	Measures of Success
	Excellence in financial, engineering, business and information management services	16. Meet all Fiscal Performance Objectives.
		17. Distinguished Budget and CAFR awards from GFOA.
		18. Unqualified audit opinion on FY 2016 Financial Report.
		19. Implement a Business Continuity solution for critical business applications by August 2016.
	Rate Design Study	20. Complete Cost Allocation Study by December 2015.
		21. Assist the Board to make a decision on rate design by spring 2016.
Effectively plan, implement and/or complete Strategic Plan and other Key Initiatives	Provide reliable and high quality supply of water for next 50 years	22. Develop goals and objectives for LRWSP update (currently scheduled for May 2016).
		23. Develop updated demand projections for LRWSP update based on growth projections provided by Towns, County, and UNC (timing dependent on receipt of information from local governments and UNC).
		24. Respond to any information requests and proposed allocation decisions by the Environmental Management Commission relating to our Jordan Lake Round 4 Allocation request.
	Adopt financial management policies and budget decision processes to ensure affordable services and fiscal sustainability	25. Comprehensive Asset Management document prepared and reviewed by the Board by spring 2016.
		26. Board review of reserve policies completed by spring 2016.
	Implement Energy Management Plan	27. Board acceptance of Energy Management Plan by summer 2016.
		28. Explore potential partnership with the University (and others) for a biogas to energy project.

OWASA Executive Director Performance Goals
For the period of September 2015 – August 2016
February 11, 2016

Goals	Objectives	Measures of Success
	Implement Advanced Metering Infrastructure (AMI)	29. Complete AMI Feasibility Study and assist the Board to make a go, no-go decision.
		30. Establish and implement a Community Engagement Plan for AMI (if applicable).
		31. Initiate the process to procure an AMI system (if applicable).
	Employee Total Compensation Study	32. Assist the Board to establish an Employee Total Compensation Philosophy by early 2016.
		33. Seek Board approval of the consultant's scope of work for remaining tasks for the Total Compensation Study by spring 2016.
	Engage the Community	34. Through a collaborative process with the Board, establish a Community Engagement Plan by July 2016.
		35. Develop and implement an action plan to address the opportunities to improve that were identified in the 2015 Customer Survey by February 2016.
		36. Implement Affordability Outreach program as approved by the Board on October 22, 2015.
		37. Work closely with the IFC to evaluate opportunities to increase funding for the Care to Share program.
Provide the Board the information needed to enable them to successfully fulfill their fiduciary responsibility	Staff reports and presentations are timely, accurate and complete and include objective review on options and clearly documented staff recommendations as may be appropriate	38. Evaluation by Board (Subjective)

OWASA Executive Director Performance Goals
For the period of September 2015 – August 2016
February 11, 2016

Goals	Objectives	Measures of Success
Executive Director Specific	TBD	39. Ensure that the Board adopted community engagement plan is utilized for proposed policies, plans and initiatives as well as construction projects.
		40. Seek early input from the Board on alternatives for significant issues and provide analysis of alternatives and recommendations.
		41. Consult with the Board on messages on significant issues prior to sending to external constituents.
		42. Provide Workforce Race and Gender Distribution data for OWASA and local benchmark organizations by April 1, 2016.
		43. Identify one or two areas where the staff needs improvement and develop and implement training plans.
		44. Maintain a vigilant strategic planning process by providing the Board annual assessments, periodic revisions and forecasts of future issues.

Note: Completion/target dates shown above may be revised as needed to reflect organizational priorities.

Agenda Item 2:

Discussion of Draft Employee Total Compensation Philosophy

Purpose:

Receive the Board's guidance on the draft Employee Total Compensation Philosophy prepared by Springsted Incorporated.

Background:

- At the July 9, 2015 work session the Board of Directors' discussed the process and timeline for Phase I of the Total Compensation Study, determining an Employee Total Compensation Philosophy.
- The process included an employee survey and industry best practices that were reviewed by the Board at the November 12, 2015 work session.
- On December 4, 2015, the Board was e-mailed additional data as well as the draft Employee Total Compensation Philosophy.
- Board adoption of a Total Compensation Philosophy is currently scheduled for the March 10, 2016 work session.

Staff Recommendation:

That the Board discuss the draft Employee Total Compensation Philosophy and provide guidance to Springsted Inc. and/or staff as desired.

Information:

Memorandum: Recommendations for OWASA's Draft Total Compensation Philosophy

Springsted Incorporated
9097 Atlee Station Road, Suite 100
Mechanicsville, VA 23116
Tel: 804-726-9750
Fax: 804-277-3435
www.springsted.com

MEMORANDUM

TO: Mr. John Young, Chair and Members of the
Orange Water and Sewer Authority Board of Directors

FROM: John A. Anzivino, Senior Vice President

DATE: February 3, 2016

SUBJECT: Recommendation's for OWASA's Draft Total Compensation Philosophy

We are pleased to provide our initial recommendations for OWASA's Total Compensation Philosophy. The information developed is in accordance with our approved work plan which calls for Springsted to make specific recommendations for OWASA's Total Compensation Philosophy for the Boards' consideration at the December 10 Work Session which has been deferred to February 11, 2016. We have previously provided additional, more detailed information on survey responses and questions a Board should ask when developing a total compensation philosophy as requested at your November 12, 2015 work session. In accordance with our research and prior discussions, we have framed the following draft total compensation philosophy for the Board's discussion and consideration.

In drafting the philosophy we have considered the questions that are typically asked when developing a total compensation philosophy, reviewed information concerning what constitutes a total compensation philosophy and considered information from OWASA's employees concerning the importance of benefits, pay, training and a variety of other factors that affect their employment and morale as OWASA employees.

In preparing a total compensation philosophy for the Board's consideration, we have reviewed OWASA's mission, vision and values statements, reviewed the results of the employee survey and considered industry 'best practices'. We have worked with OWASA staff to ensure that the philosophy is as concise as possible and is optimistic, yet realistic, in tone. As with all organizations, consideration has been given to potential changes, which may occur in the future in organizational structure or operations that may affect compensation and benefits, recognizing that the total compensation philosophy can withstand those future changes.

Draft - OWASA's Total Compensation Philosophy

Overview

OWASA's total compensation philosophy is intended to provide a broad framework for the Board of Directors, management, employees and OWASA's customers to understand and guide decisions that affect pay and benefits for OWASA employees. The philosophy is designed to reflect the importance OWASA employees play in the delivery of quality utility services and programs to the community we serve; that compensation is a clear measure of that

importance; and that there is fair and equitable treatment of all employees, regardless of race, gender, or disability. In addition, the statement establishes the commitment and necessity to maintain comparability with jurisdictions that are most likely to affect recruitment and retention of OWASA employees.

Statement of Intent

We value our employees as our most important resource and we provide them competitive compensation, benefits and a safe and rewarding work environment which promotes diversity and equal opportunity for all.

To support and encourage excellence in performance, OWASA's employee total compensation system includes:

- Actively engaging employees in decisions that impact their pay and benefits.
- A competitive total compensation package that is reflective of the defined market area for OWASA's positions that allows for attraction and retention of 'best-in-class' employees and is attractive, flexible, and market based.
- Flexibility in the administration of OWASA's compensation package to reflect availability of funds, while supporting the needs of an ever-changing group of diverse employees throughout their careers.
- A reward system based on Pay-for-Performance principles that encourages OWASA employees to exceed established performance objectives.
- A reward system that recognizes the individual contributions of an employee as well as those of their respective team toward the goals of OWASA.
- Opportunities for all employees to be empowered to advance their career by further developing their skills and abilities through an active and balanced career development program.
- A work culture and environment that actively encourages safety, promotion and recognition of new ideas, health, and wellness.

Exceptions

Nothing in OWASA's total compensation philosophy should be construed to be a required benefit in the event that OWASA experiences a decline in revenue or revenue growth lower than the projected increase in expenses. As with all budget decisions, merit increases, market rate adjustments and funds for other employee benefits are subject to annual appropriation.

We appreciate the Board's participation in this process and look forward to discussing the draft Total Compensation Philosophy with you at your February 11 meeting.

In the interim, please feel free to contact me with any questions you may have.

Agenda Item 3:

Discussion of Potential Rate Structure Modifications

Purpose:

The purpose of this discussion is to support the Board's consideration of whether we are achieving our rate-making objectives, and if not, what potential rate structure modifications should be evaluated and considered to better meet our objectives.

Overview:

The supporting agenda information includes:

- Cost of service information related to the question of whether to classify all University of North Carolina (UNC) accounts into a separate rate class
- A review of rate-setting objectives and how our rates are currently performing against them
- A theoretical discussion of how modifications to current rate structures will impact rate-setting objectives
- Preliminary customer impact analysis of a few revenue neutral uniform rate alternatives for single-family residential customers
- A technical memoranda from Burton & Associates regarding their cost of service analysis of all UNC accounts (including supporting appendices)

Actions Requested:

- Determine the rate structure modification scenarios to analyze including:
    - Whether to include an analysis of separating UNC accounts into a separate rate class
    - The types of rate structures the Board wishes to evaluate for each rate class

Purpose

The purpose of this document is to support the Board's consideration of whether we are achieving our rate-making objectives, and if not, what potential rate structure modifications should be evaluated and considered to better meet our objectives. This memo includes the following:

- A review of rate-setting objectives and how our rates are currently performing against them
- Cost of service information related to the question of whether to classify all University of North Carolina (UNC) accounts into a separate rate class
- A theoretical discussion of how modifications to current rate structures will impact rate-setting objectives
- Preliminary customer impact analysis of a few revenue neutral uniform rate alternatives for single-family residential customers

Given the complex interrelationships between modifications to rate classes, rate structure, and rate levels, staff recommends that the Board first decide on rate classes then provide guidance on rate structure modifications. This document provides information to assist in this decision-making and guidance. Future evaluations will quantify the impacts of alternative rate structures and propose options for revenue neutral rates.

Rate-Setting Objectives

The Board has discussed rate-setting objectives several times over the past few years, most recently at its meeting on September 10, 2015 and special work session on January 21, 2016. Some of the key objectives that have been discussed are:

- Equity of rates across customer classes, cost of service allocation, and legality (including discussion of multi-family, master-metered customers and the University of North Carolina (UNC) as separate rate classes)
- Customer understandability and ease of administration
- Service affordability
- Conservation promotion
- Revenue stability

The following is a review of these objectives and how our rates are performing against them. Also included are staff's recommendations for the Board to consider as it makes decisions regarding the evaluation of rate classes and alternative rate structures.

As the Board considers these various objectives, it is important to understand that they are closely inter-related but oftentimes conflicting. For example, increasing the percentage of revenue recovered from fixed monthly service charges can improve revenue stability, but reduce the effectiveness of the conservation pricing signal and service affordability for low-volume users. Additional discussion about these interrelationships is provided at the end of this memo.

Equity Across Customer Classes, Cost of Service Allocation, and Legality

The Cost Allocation Study that is nearing completion indicates that the allocation and recovery of costs across our customer rate classes are reasonable and within industry norms. That being said, analysis shows that there could be justification for modifying our current system of major customer rate classes.

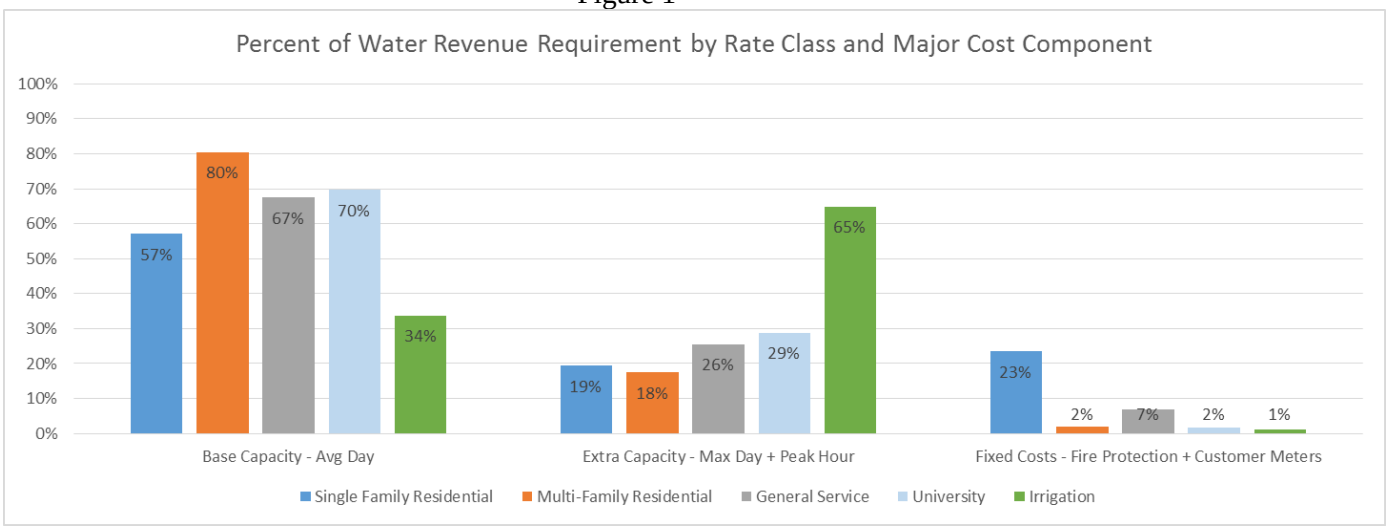
Cost of service information related to classifying UNC accounts as a separate rate class

At the September 10, 2015 work session, the Board requested that master-metered, multi-family customers be analyzed separately from the General Service Class. Later at a January 21, 2016 special work session, the Board asked for an analysis of the cost of service implications of creating a separate rate class consisting exclusively of all UNC accounts.

Figure 1 summarizes the allocation of each customer class' revenue requirement by major water system cost component, as reported in the Cost of Service Study completed by Burton & Associates (January 26, 2016). Major differences in percentages indicate areas where cost of service justification could be made for different rate classes. For example, continuing to have a separate irrigation rate class is clearly warranted because of the vast difference that the usage associated with those meters has on "extra capacity" costs. In support of the Board's consideration of creating a separate multi-family, master-metered rate class, the difference in base capacity costs required by multi-family residential customers is higher than any other customer class. In particular, it is 13 percentage points higher than General Service customers (with UNC and multi-family residential removed). Additionally, multi-family, master-metered customers require the least amount of "extra capacity" costs.

When UNC use is removed from General Service, the difference in the revenue requirement associated with extra capacity costs between the remaining customers in the General Service class and UNC is only 3 percentage points. Base capacity costs are also within 3 percentage points. This difference is not considerable and within a reasonable margin of error.

Figure 1



For perspective on the information in Figure 1, base capacity costs are our largest water system costs.

- Base capacity costs represent 64% of our budgeted water system costs for FY 2016.
- Extra capacity is about 25%.
- Fire protection and customer meters is about 11%.

Additional analysis is provided in a Technical Memorandum from our rate consultants, Burton & Associates (see attachment). The memo concludes:

> "The (cost allocation) tables demonstrate that the cost to serve UNC is generally proportional to the cost to serve the General Service rate class (with and without UNC included in General Service). As such, it is our conclusion that there is not a compelling cost of service basis to separate UNC into its own rate class, and we therefore recommend that the Board rely upon consideration of other factors in deciding whether to separate UNC from other General Service accounts."

Other factors to consider are legality and inter-class equity.

Staff recommendation: Staff agrees with our consultant's conclusion that there is not a compelling cost of service or any other basis to separate UNC into its own rate class.

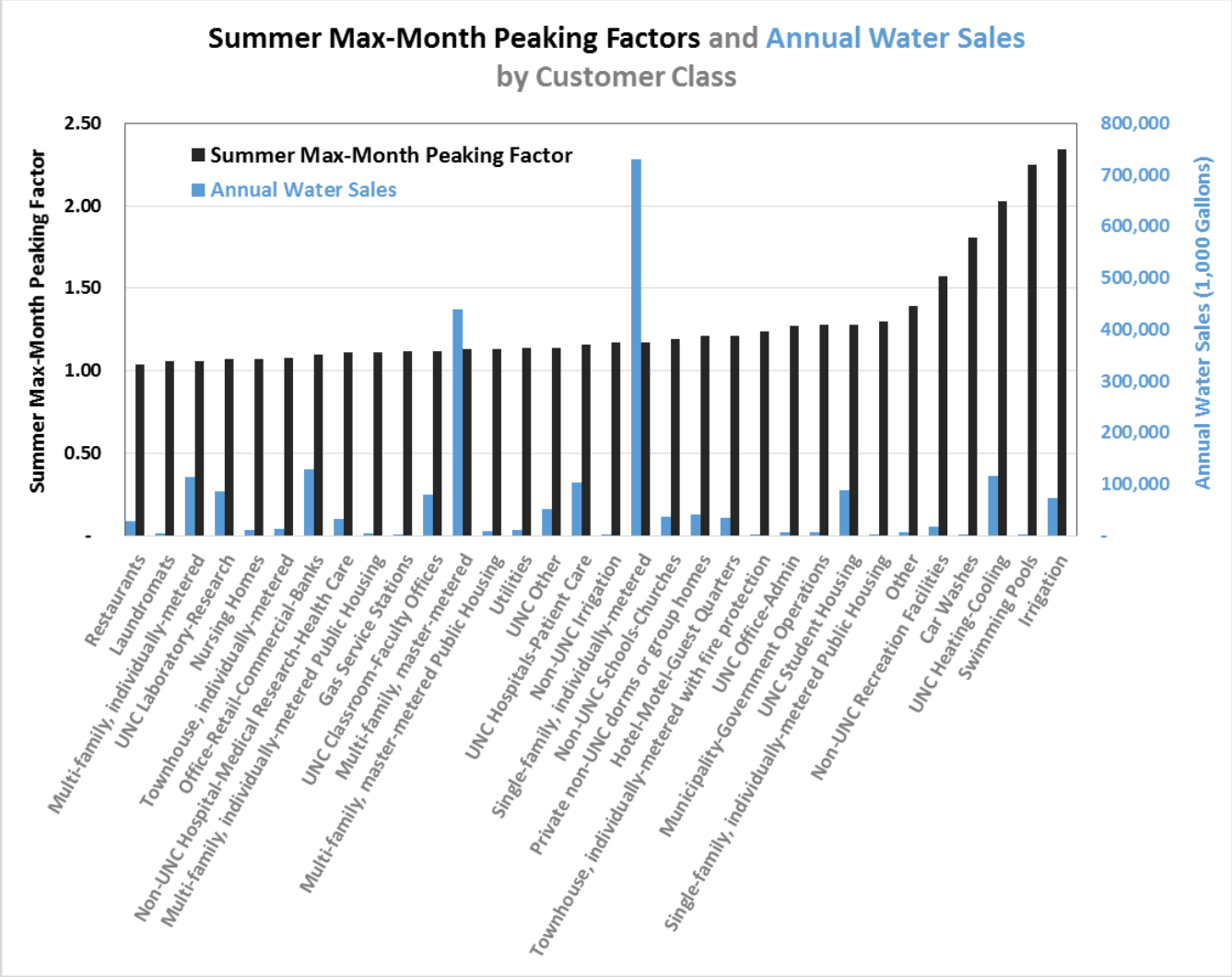
Other methods for rate classification

Another approach that has been discussed is to establish rate classes based on peaking factors. Figure 3 shows summer maximum-month peaking factors and corresponding annual water demands for the more than 30 customer classes we use to track and report on water demands and trends. While this graph shows that a few classes have relatively high peaking factors, their overall portion of total annual water demands is quite small.

As Figure 3 shows, starting from the customer class with the lowest peaking factor, the difference in peaking factors from one customer class to the next is small. In most cases, the difference is measured in hundredths of a point which makes it difficult to choose a logical break-point.

Additionally, dividing customer classes by the entire class' peaking factor presents challenges for inter-class equity. For example, consider a car wash that undertakes significant cost to reduce its individual peaking factor - it will continue to be associated and charged along with car washes that have not done so. Conversely, a restaurant with very inefficient water use will financially benefit from the low peaking attributes of its peers.

Figure 3



Staff Recommendation: Because of the difficulty of distinguishing clear division of peaking factors and the potential inter-class equity concerns, staff does not recommend establishing rate classes based on peaking factors.

Multi-family, Master-metered Customers

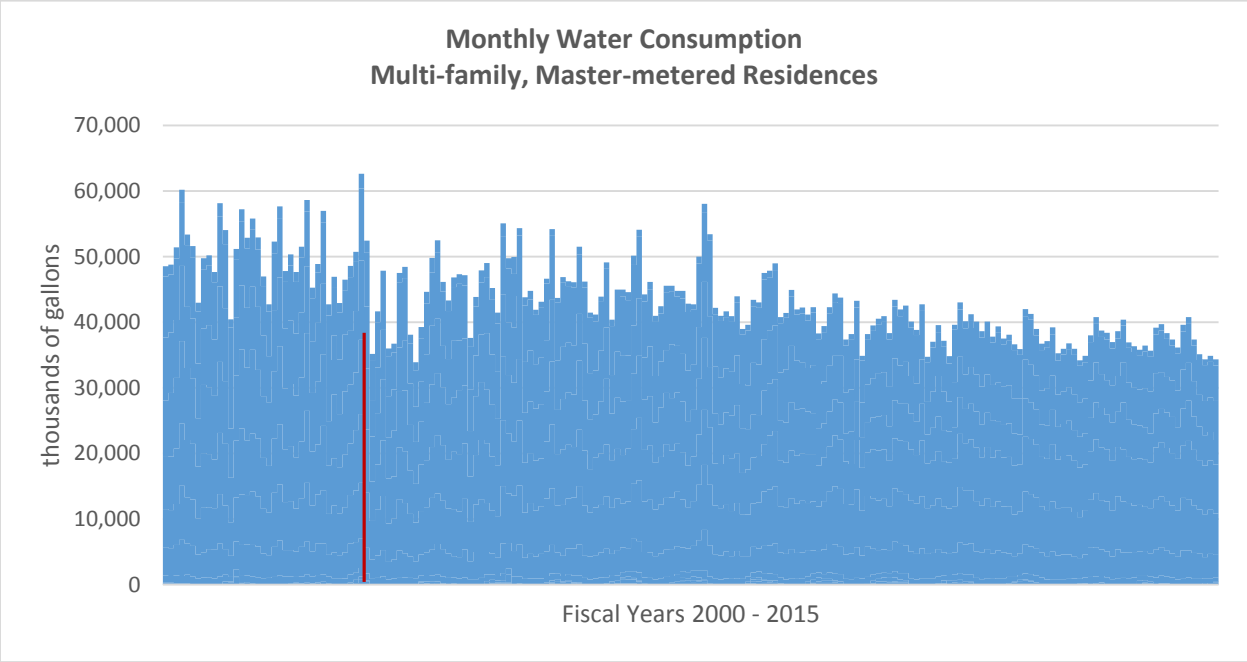
The multi-family, master-metered customer class includes properties:

- With private sub-metering systems that rebill tenants for water based on per unit consumption, using rates approved by the NC Utilities Commission.
- That do not have a way to measure water use by unit and therefore do not bill tenants separately for water; the property's cost of water and sewer service is included in the tenant's rent.

Currently, multi-family, master-metered customers are subject to seasonal water rates which include a fixed monthly service charge (based on the size of meter(s) serving the property) plus a volumetric charge per 1,000 gallons of water use of $4.16 from October through April and $7.91 from May through September. This is the same rate charged to all OWASA customers other than individually-metered residences and the irrigation class. The seasonal rate was adopted in 2002 to provide a conservation signal during warmer and oftentimes drier months when demand on OWASA's water system is higher.

For residents of multi-family, master-metered properties that are privately sub-metered and that rebill residents for their water and sewer services, the seasonal rate structure can lead to confusion and household budget challenges. For the last four or five years, water use for the multi-family, master-metered customer class has not fluctuated much with the seasons (see Figure 2), but in May through September of each year, their monthly water bill is almost twice as much as it is from October through April. The red vertical line marks the month in which seasonal rates went into effect for this class.

Figure 2



One potential rate structure approach that has been discussed would be to charge increasing block water rates instead of seasonal rates for multi-family, master-metered customers. The approach mandated by the NC Utilities Commission for passing through increasing block rates to multi-family, master-metered customers effectively converts the increasing block structure to a uniform rate. Therefore, the conservation benefits of an increasing block water rate structure for these customers would be muted because the residents within those complexes would not directly receive that pricing signal.

Staff recommendation: Staff suggests converting the water commodity charge for a separate multi-family, master-metered rate class from a seasonal rate to a uniform rate.

Understandability and Ease of Administration

Understandability and ease of administration are closely related. We do not have hard data regarding how difficult or easy it is for our customers to understand our rate structure. Anecdotally, most of the questions we get are about our practice of billing in 1,000 gallon increments. Additionally, of the comments about understandability from the recent customer survey, most seemed to relate to billing in 1,000 gallons (e.g. "my water use doesn't change but my bill does"). As we have discussed, if the Board decides to approve implementation of an Advanced Metering Infrastructure system, we will likely bill in smaller increments.

While some residential customers have difficulty understanding our increasing block rates, staff has not encountered this as a major issue.

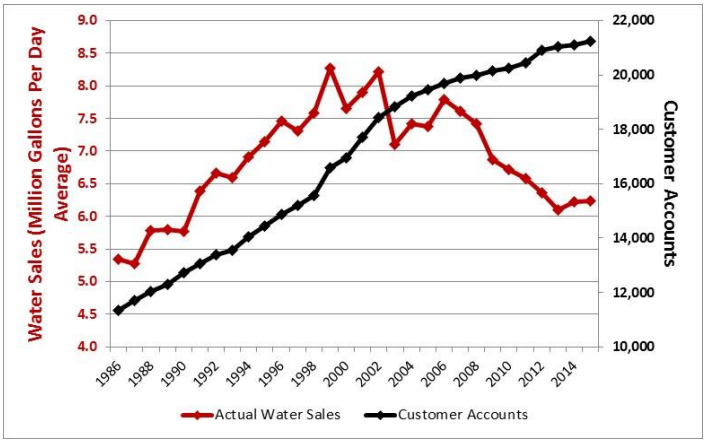
We know that there have been some problems associated with the pass-through and administration of our seasonal rates by some multi-family, master-metered customers that privately sub-meter and rebill their tenants for water and sewer charges. As the Board has discussed, and as summarized above, one approach for addressing that would be to implement a revenue neutral, year-round uniform water rate for our multi-family, master-metered customers.

A uniform rate structure is one of the easiest rates to understand and administer. Currently, the only rate class with a uniform water rate structure is irrigation. Transitioning from an increasing block water rate structure to uniform (with single-family residential) or from seasonal to uniform (multi-family, master-metered; General Service; UNC) would simplify the rates, although to what degree is difficult to measure. Additionally, recovering 0% revenue from service charges may be a bit easier for customers to understand if applied to all customer classes, but doing so could also lead to customer confusion and frustration if subsequent rate changes are needed to address any associated revenue instability problem.

Staff recommendation: Staff does not believe there is compelling evidence to modify our single-family residential rate structure for ease of understanding or administration. However, staff does believe that switching multi-family, master-metered customers to a uniform rate from a seasonal rate would reduce confusion for customers within that customer class; additionally, it can be supported by the cost to serve these customers.

Conservation

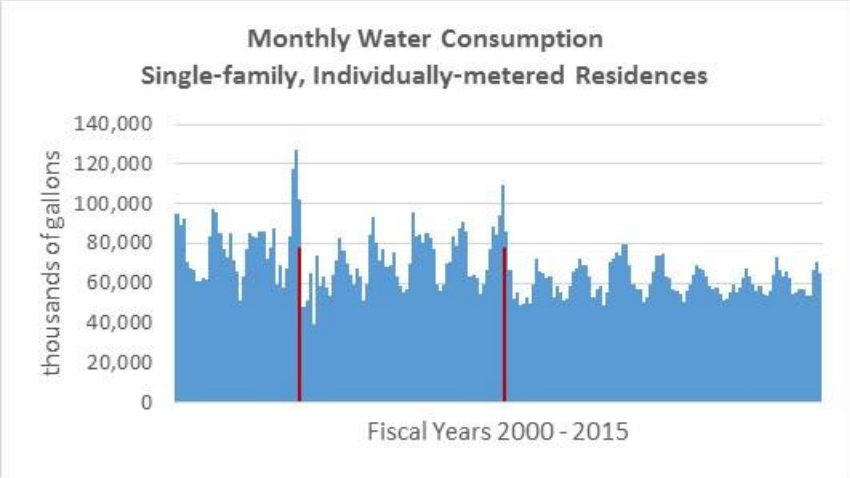
Figure 4
Water Sales and Customer Accounts



Our community has reduced drinking water demands significantly over the past decade. As shown in Figure 4, average-day drinking water sales today are about the same as in the early 1990s even though the community's population and the number of OWASA accounts has steadily increased.

Figure 5 shows the monthly water consumption of the Single-family, Individually-metered Residential (SFR) rate class from July 2000 to June 2015. The first vertical red line indicates the month in which seasonal rates went into effect for all our customers (May 2002). The second vertical red lines marks the month in which inclining block rates went into effect for our single-family customers (October 2007). As you can see, peak monthly use for this class has declined dramatically, despite about an 18 percent growth in the number of residential customers over this same period.

Figure 5



Volumetric (also called usage or commodity) rate structure modifications have the potential to increase or decrease the conservation signal sent to customers, depending on the characteristic of the use and the magnitude of the pricing signal. For single-family residential rates, a move from increasing block rate structures to uniform rates will likely increase the conservation signal for customers with lower levels of consumption and decrease the conservation signal for customers with higher levels of consumption. Overall, this modification could increase average water use for single-family residential customers because use at high levels of consumption is typically more responsive to rate changes than use at low levels of consumption.

Changing our seasonal rate structure to uniform for multi-family, master-metered customers is not likely to have much of an impact on demand because that class of customers has relatively steady water use already.

A move from seasonal to uniform rate structures for General Service customers has the potential to decrease demand in the off-peak months (since the water rate applicable in off-peak months would increase) and increase demand in the on-peak months (since the water rate during peak months would be lower). Although it is difficult to predict how demands might change, the near-term implications for water supply and treatment capacity are likely to be minimal.

Changing the percentage of fixed revenue collected from our monthly service charges also has the potential to increase or decrease the conservation signal sent by our rates. In general, decreasing fixed revenue collected from service charges will require more cost recovery from volumetric rates (i.e. higher volumetric rates), which increases the conservation signal through the commodity rate. However, to what degree is uncertain, as a customer's response may be more closely associated by the signal sent by the total bill than by the marginal price.

Staff recommendation: At this point, staff does not believe that rate structure modifications are needed for the purposes of advancing conservation. Staff believes that current rate structures for single-family residential and General Service customers send an effective pricing signal given water use trends.

Affordability

Service affordability is typically measured based on monthly charges for residential customers. An affordability benchmark for our industry is the measure of the average annual cost of water and sewer services as compared to the area's median household income. A common goal is for water and sewer service charges to be no more than 2% of median household income. OWASA's Board of Directors has set the bar higher, with a financial management policy affordability target that the average bill for a typical residential customer should not exceed 1.5% of median household income. We currently meet this goal with an affordability ratio of 1.4%. This ratio has improved over the last four years as we have not had to increase our monthly rates. (Our ratio is based on monthly consumption of 4,000 gallons, which is the average use for our single-family, individually-metered residences.)

Median household income does not capture the entire picture. Household income varies widely in our community, and water and sewer service requires a larger percentage of monthly income for our lower income customers. North Carolina law prevents different rates for low income customers. Additionally, lower versus higher volume water use is not characteristic of any particular income level. Therefore, it's very difficult to effectively address affordability through a rate structure. Our inclining-block rate structure was designed to minimize water commodity charges for low levels of water use, keeping charges low for low volume water use of all customers, regardless of income level. The presumption is that the first 2,000 gallons of use represents the minimum amount of water required to meet essential domestic requirements.

Assuming no changes to the fixed monthly service charges, a transition to a uniform water commodity charge structure for single-family residential customers would increase charges for low volume water use and decrease charges for high volume water use.

Implementing a uniform water rate structure for multi-family, master-metered customers might provide a modest improvement in affordability for residents who are privately re-billed for water and sewer services, as their month-to-month bills would likely be more consistent and easier to budget.

Increasing fixed charges will make all customers' bills less responsive to conservation, and therefore, less affordable, particularly at lower levels of water use.

Staff recommendation: Staff believes that a uniform rate structure for multi-family, master-metered customers would improve affordability by keeping rates consistent through the year and making it easier for tenants to budget. And while OWASA's Financial Management Policy affordability target is being met, staff would be interested in evaluating a decreased service charge for the purposes of further improving affordability (assuming revenue stability).

Revenue Stability

Water and sewer revenue has been very stable under our current rate structure. Certain types of rate structure modifications can destabilize revenue; however, it is very difficult to predict how customer water use patterns will change in response to pricing changes. OWASA is in a strong financial position with adequate reserves and should be able to withstand short-term reductions in revenue. Longer-term or permanent reductions in revenue would most likely have to be addressed through future rate increases and/or reductions in cost (and potentially levels of service).

In the near term, a shift from increasing block rate structures to uniform rates for single-family residential customers would improve revenue stability because more revenue will be coming from lower levels of consumption, which are generally more stable than higher levels of consumption. Similarly, a shift in the volumetric rate structure for General Service customers from seasonal to uniform has the potential to slightly increase revenue stability in the short-term. Because of the mitigated cost signal, revenue from multi-family, master-metered customers is not likely to fluctuate a great deal with a change in the volumetric rate structure.

Modifying the percent of fixed revenue collected from the service charge would have an impact on the stability of revenue from all customer classes. In both the near and long term, increasing the percent of fixed revenue collected from service charges would improve revenue stability. Conversely, if less fixed revenue is collected from monthly service charges, revenue will be more variable, although likely to a lesser degree due to the fact that some basic amount of water use is more or less fixed. If changes in water use are incremental from year to year, this will not have much impact on revenue stability. However, overtime rates may need to be adjusted (i.e. increased) more frequently to meet the fixed cost of service.

Staff recommendation: Staff does not believe that current conditions require rate modifications for the purposes of improving revenue stability. However, we recommend that the long-term revenue stability impacts of rate structure modifications be considered in the Board's decision-making.

Striking a Balance in Meeting Rate Setting Objectives

Within rate classes, some rate structure modifications may improve performance against one or more rate-setting objectives but work in opposition to others. For example, eliminating fixed monthly service charges could enhance affordability but work against revenue stability objectives and cost of service justification. Converting from increasing block rates to uniform rates may improve understandability but

lessen performance on the conservation objective. At a theoretical level, this memo summarizes the relative isolated impact of individual modifications to the volumetric rate, as well as the fixed revenue collected from service charges for three customer classes: single-family residential, multi-family residential, and general service.

The extent of the impact of any changes will depend on the interplay between modifications in rate structure and service charge levels. Table 1 provides a preliminary analysis of this interplay for single-family residential customers. Because of the intra-class relationship between service charges, it is difficult to adjust the fixed service charge to target a set amount of fixed revenue from only the single-family residential customers. Therefore, a simple approach of decreasing the current service charge by half was used to help illustrate the customer impact of service charge reduction. Because fixed charges are based on meter size, eliminating/modifying fixed monthly service charges for one rate class but not other classes may be viewed as inconsistent with customer equity, acceptance, and cost of service objectives.

Staff recommendation: Staff recommends that the Board first determine whether any rate setting objectives are not met under each rate class' current rate structure and then recommend rate structure modifications to better serve those objectives for further analysis.

Preliminary customer impact analysis of revenue neutral uniform rate alternatives for single-family residential customers

At the January 28, 2016 meeting, the Board requested an initial analysis of a few uniform rate and service charge recovery options for our single-family, individually-metered residential class. The results of that analysis are anticipated to help the Board decide which rate structure options to model and consider in greater detail going forward. To assist in this discussion, the following three revenue-neutral rate options for our residential customer class are presented in Table 1:

(a) uniform water rate with no monthly service charges;
(b) uniform water rate with a minimum bill set to 1,000 gallons of service; and
(c) uniform water rate with service charges set at 50% of their current level.

For all three options, we have assumed that the current 15,000 gallons a month sewer billing cap remains in place.

The table shows the calculated total monthly water and sewer charges for residential customers for use levels ranging from 0 to 25,000 gallons for each scenario. Total charges under our existing rates are presented for comparison, as well as information about the average number of residential customers billed at each usage level. For each option, at use levels where the total bill would be less than under our current rates, the bill amount is highlighted in green (it's more affordable for the customers with that use level); where the total bill would be higher than under our current rates, the bill amount is shown in red (it's less affordable).

From this analysis, a few observations about uniform rate options involving no or much lower monthly service charges are:

- When compared to our current rate structure, reductions in the level of fixed monthly service charges for this customer class result in total bill savings for low-volume water users.
- Uniform rate options with lower fixed charges also result in lower charges for high-volume users, especially those with monthly use above 15,000 gallons. This is because those customers would be paying a much lower water rate than under our current block 5 water rate.
- Under the three options evaluated, customers with use levels from 4,000 to 15,000 gallons a month would see increases in their total monthly bills. That represents about 45% of our residential customers. Those increases would present affordability challenges for low and moderate-income customers within those use levels.

It is very important that we consider the ramifications that changing our service charge recovery approach for the residential class may have on all our other customers. Our system of fixed monthly service charges for all accounts is tied directly to the base monthly service charges applicable for a 5/8-inch residential meter. Therefore, changes in the fixed monthly service charges for residential customers could lead to corresponding changes in fixed charges applicable to all other customers, or challenges in ensuring intra-class equity and acceptance by all customer classes.

Table 1

ORANGE WATER AND SEWER AUTHORITY
COMBINED AVERAGE MONTHLY COST PER 1,000 GALLONS OF WATER AND SEWER SERVICES
FOR ALTERNATIVE RATE STRUCTURE SCENARIOS
FOR INDIVIDUALLY-METERED RESIDENTIAL CUSTOMERS (With Sewer Billing Cap at 15,000 Gallons)
(Charges shown for "Existing Rates" Scenario reflect rates in effect as of October 1, 2015)

Water Revenue Recovery: Our current water rate structure is recovering: **$8,003,000**
(From Table 1 in January 26, 2016 Technical Memorandum Re: Alternative Rate Class Cost of Service Analysis)

Sewer Revenue Recovery: Our current sewer rate structure is recovering: **$7,673,000**
(From Table 3 in January 26, 2016 Technical Memorandum Re: Alternative Rate Class Cost of Service Analysis)

GREEN indicates that for the applicable scenario, the total monthly charge is lower than our Existing Rates.
RED indicates that for the applicable scenario, the total monthly charge is lower than our Existing Rates.
RED Line shown above 16,000 gallon use level indicates sewer billing cap of 15,000 gallons/month.

Use Level (1,000s of Gallons)	FY 15 Average # of Water Customers Billed/Month	Cumulative % of SFR Customers	Existing Rates	Uniform Plus No Service Charges	Uniform Plus 1,000 Gallon Minimum	Uniform Plus 50% Reduction in Service Charges
0	1,176	6.5%	$26.70	$0.00	$18.58	$13.35
1	2,194	18.5%	$35.81	$18.89	$18.58	$28.81
2	3,349	37.0%	$44.92	$37.78	$37.16	$44.27
3	3,440	55.9%	$57.79	$56.67	$55.74	$59.73
4	2,749	71.0%	$70.66	$75.56	$74.32	$75.19
5	1,870	81.3%	$83.53	$94.45	$92.90	$90.65
6	1,145	87.6%	$97.84	$113.34	$111.48	$106.11
7	707	91.5%	$112.15	$132.23	$130.06	$121.57
8	451	94.0%	$126.46	$151.12	$148.64	$137.03
9	288	95.6%	$140.77	$170.01	$167.22	$152.49
10	194	96.7%	$155.08	$188.90	$185.80	$167.95
11	142	97.4%	$172.50	$207.79	$204.38	$183.41
12	104	98.0%	$189.92	$226.68	$222.96	$198.87
13	71	98.4%	$207.34	$245.57	$241.54	$214.33
14	55	98.7%	$224.76	$264.46	$260.12	$229.79
15	45	99.0%	$242.18	$283.35	$278.70	$245.25
16	38	99.2%	$261.97	$292.62	$287.82	$252.66
17	30	99.3%	$281.76	$301.89	$296.94	$260.07
18	27	99.5%	$301.55	$311.16	$306.06	$267.48
19	21	99.6%	$321.34	$320.43	$315.18	$274.89
20	16	99.7%	$341.13	$329.70	$324.30	$282.30
21	16	99.8%	$360.92	$338.97	$333.42	$289.71
22	13	99.8%	$380.71	$348.24	$342.54	$297.12
23	11	99.9%	$400.50	$357.51	$351.66	$304.53
24	11	100.0%	$420.29	$366.78	$360.78	$311.94
25	8	100.0%	$440.08	$376.05	$369.90	$319.35

Actions Requested

- Determine the rate structure modification scenarios to analyze including:
  - Whether to include an analysis of separating UNC accounts into a separate rate class
  - The types of rate structures the Board wishes to evaluate for each rate class, if required to better meet rate setting objectives



Stephen Winters, CPA
Director of Finance and Customer Service

BURTON & ASSOCIATES
UTILITY RATES ▪ ASSESSMENTS ▪ FINANCIAL PLANNING

TECHNICAL MEMORANDUM

Burton & Associates
1000 N. Ashley Dr. Suite 513
Tampa, FL 33602
Telephone: (813)-443-5138

DATE: January 26, 2016
TO: Stephen Winters, Director of Finance & Customer Service, OWASA
FROM: Andrew Burnham, Director, Burton & Associates
RE: ALTERNATIVE RATE CLASS COST OF SERVICE ANALYSIS

On January 21, 2016, OWASA's Board of Directors participated in a cost of service and rate structure workshop designed to facilitate the identification of the rate classes and alternative rate structures to be evaluated as part of the ongoing rate study. During the workshop, the Board initially identified two sets of rate classes for further consideration. One set of rate classes was consistent with the rate classes Burton & Associates proposed in the original cost of service analysis presented to the Board on December 10, 2015, and included single family/individually metered residential, multi-family/master-metered residential, general services, and irrigation. The second set of rate classes included the recommended rate classes, plus an additional rate class that would aggregate all accounts of the University of North Carolina (UNC) into a separate rate class.

Given the complexity and level of effort of modeling multiple rate structures for multiple rate class scenarios, it was determined that the cost of service results should be modeled for each set of initially identified rate class options to assist the Board in deciding whether both sets of rate classes should be included in future modeling efforts.

The purpose of this memorandum is to summarize the results of the cost of service analysis assuming a separate rate class for UNC as compared to the cost of service results reflecting the initial proposed rate classes[1]. The results of the cost of service analysis for the original rate classes are included to allow for comparison.

Some key highlights from this are:

- As expected, there are some variances between current revenues and the cost of service for each rate class, as the distribution of costs and usage patterns will vary somewhat from year to year. Other contributing factors to the variances include the changes in customer demand profiles (notably residential) since the last detailed cost of service analysis, as well as the impacts of the implementation of the reclaimed water system. In that regard, were it not for the reclaimed water system, the peak demands of the General Service rate class would likely be larger, resulting in a greater cost allocation to this class of user.

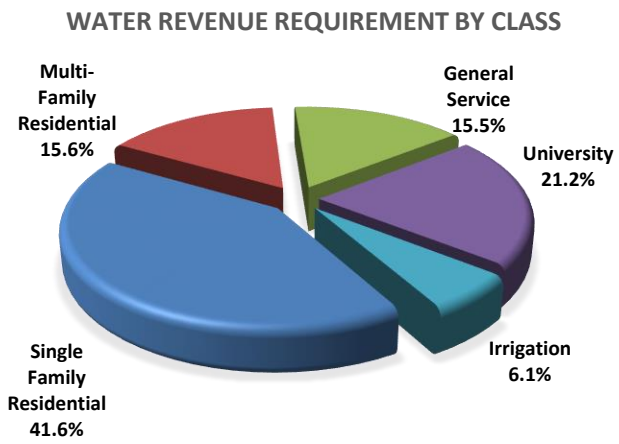
As we have previously stated, cost allocations to, and revenues received from, various rate classes typically vary from year-to-year as actual water and sewer expenditures change, and as customer

[1] The results of the initial analysis have been updated to reflect very minor adjustments based upon discussions with staff upon completion of the December 10, 2015 Board discussion.

demands vary. For this reason, cost recovery percentages from one rate class or another may vary somewhat from year to year. Our analysis is based on budgeted (projected, not actual) costs for Fiscal Year 2016, and water and sewer service demands based on actual metered water volumes for Fiscal Year 2015.

Water System Cost of Service and Revenue Requirements

The following figures provide a graphical comparison of the percentage of water system revenue requirements and estimated revenues by rate class reflecting a new rate class inclusive of all UNC accounts (referred to as the "University" class).



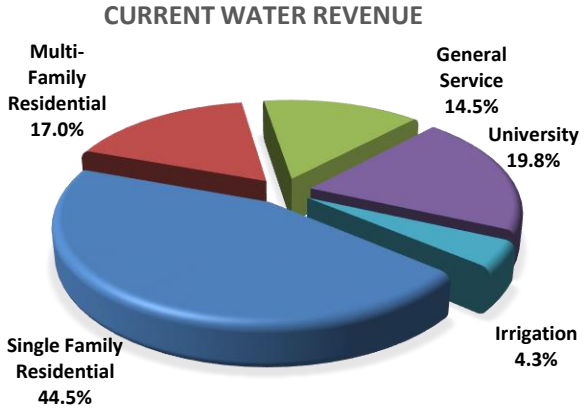


Table 1 presents a comparison of the estimated revenue generated by each class with current rates and the revenue requirements for the rate classes assuming a new rate class for UNC. The Over (Under) Recovery Percentages shown in the table correspond to the differences shown in the above pie charts.

Table 1 - Water System Cost of Service Results

	Total	Single Family Residential	Multi-Family Residential	General Service	University	Irrigation
Rate Requirement	17,847,384	7,431,767	2,778,398	2,766,368	3,782,156	1,088,694
Estimated Current Rate Revenue	17,990,169	8,003,449	3,049,388	2,600,493	3,560,064	776,775
Over/(Under) Recovery	**$142,784**	**$571,682**	**$270,990**	**($165,875)**	**($222,092)**	**($311,920)**
Estimated Total Revenue		44.5%	17.0%	14.5%	19.8%	4.3%
System Revenue Requirement by Class		41.6%	15.6%	15.5%	21.2%	6.1%
Over / (Under) Recovery Percentage		**2.8%**	**1.4%**	**-1.0%**	**-1.4%**	**-1.8%**

The table demonstrates that, assuming the projected expenditures and water demand forecast for FY 2016, the current rates assessed to UNC would under-recover the cost of providing service to UNC by approximately 1.4%.

Table 2 presents the original cost of service results for the four original recommended rate classes.

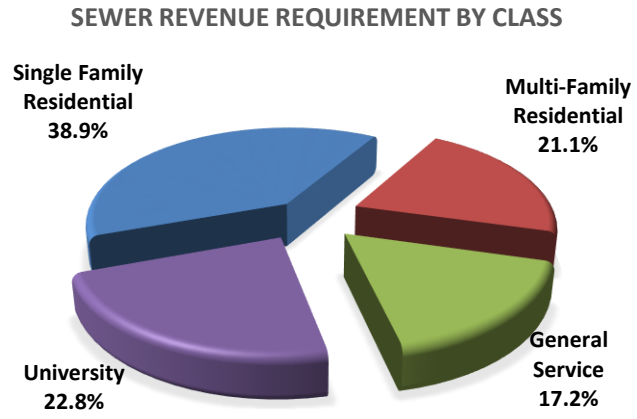
Table 2 - Original Water System Cost of Service Results

	Total	Single Family Residential	Multi-Family Residential	General Service	Irrigation
Rate Requirement	17,847,384	7,448,329	2,783,902	6,518,722	1,096,431
Estimated Current Rate Revenue	17,990,169	8,003,449	3,049,388	6,160,557	776,775
Over/(Under) Recovery	**$142,784**	**$555,120**	**$265,485**	**($358,165)**	**($319,656)**
Estimated Total Revenue		44.5%	17.0%	34.2%	4.3%
System Revenue Requirement by Class		41.7%	15.6%	36.5%	6.1%
Over / (Under) Recovery Percentage		**2.8%**	**1.4%**	**-2.3%**	**-1.8%**

In summary, the tables demonstrate that the separate UNC rate class is accounting for a proportional amount of the under-recovery initially identified within the general service class.

Sewer System Cost of Service and Revenue Requirements

The following figures provide a graphical comparison of the percentage of sewer system revenue requirements and estimated revenues by rate class with the new university rate class.



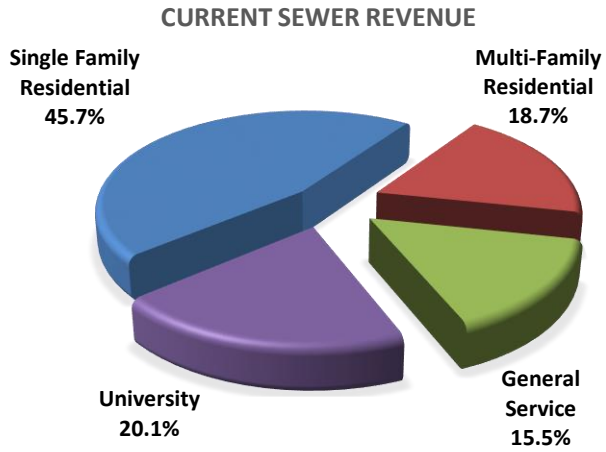


Table 3 presents a comparison of the estimated revenue generated by each class with current rates and the revenue requirements for the rate classes reflecting a new rate class inclusive of all UNC accounts. The Over (Under) Recovery Percentages shown in the table correspond to the differences shown in the above pie charts.

Table 3 - Sewer System Cost of Service Results

	Total	Single Family Residential	Multi-Family Residential	General Service	University
Rate Requirement	13,029,396	6,562,557	3,560,461	2,906,378	3,857,425
Estimated Current Rate Revenue	13,425,271	7,673,196	3,142,568	2,609,507	3,368,844
Over/(Under) Recovery	**$395,875**	**$1,110,640**	**($417,894)**	**($296,870)**	**($488,581)**
Estimated Total Revenue		45.7%	18.7%	15.5%	20.1%
System Revenue Requirement by Class		38.9%	21.1%	17.2%	22.8%
Over / (Under) Recovery Percentage		**6.8%**	**-2.4%**	**-1.7%**	**-2.8%**

The table demonstrates that, assuming the projected expenditures and service demand forecast for FY 2016, the current rates assessed to UNC would under-recover the cost of providing service to UNC by approximately 2.8%.

Table 4 presents the original cost of service results for the four original recommended rate classes.

Table 4 - Original Sewer System Cost of Service Results

	Total	Single Family Residential	Multi-Family Residential	General Service
Rate Requirement	16,886,820	6,562,557	3,560,461	6,763,802
Estimated Current Rate Revenue	16,794,115	7,673,196	3,142,568	5,978,351
Over/(Under) Recovery	**($92,705)**	**$1,110,640**	**($417,894)**	**($785,451)**
Estimated Total Revenue		45.7%	18.7%	35.6%
System Revenue Requirement by Class		38.9%	21.1%	40.1%
Over / (Under) Recovery Percentage		**6.8%**	**-2.4%**	**-4.5%**

Conclusion

The tables demonstrate that the cost to serve UNC is generally proportional to the cost to serve the General Service rate class (with and without UNC included in General Service). As such, it is our conclusion that there is not a compelling cost of service basis to separate UNC into its own rate class, and we therefore recommend that the Board rely upon consideration of other factors in deciding whether to separate UNC from other General Service accounts.

The full cost of service allocation model workbooks are located in the appendices to this memorandum. Appendix A contains the workbook for the original cost of service analysis with the four rate classes. Appendix B contains the workbook with UNC broken out as a separate rate class.

Appendix A - Cost of Service Allocation Model (Original Rate Classes)



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Cost Allocation Framework: Mapping of Functions & Cost Components

Schedule 1

Service	**Water**	**Sewer**
Function		
A	Source of Supply	Meters/Services
B	Treatment	Collection System
C	Transmission/Distribution	Treatment
D	Meters/Services	Disposal
E	Fire Protection	

WATER

Function	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Potential Fire Demand	Customer
Source of Supply	X				
Treatment	X	X			
Transmission/Distribution	X	X	X		
Meters/Services					X
Fire Protection				X	

SEWER

		Strength				
Function	Volume	CBOD	TSS	TKN	TP	Customer
Meters/Services						X
Collection System	X					
Treatment	X	X	X	X	X	
Disposal		X	X	X	X	

Cost Allocation Criteria Table

Schedule 2

Total System Allocation Factors	Label	Water	Sewer	Reclaim	
Meter Equivalents	Meters	54.6%	45.3%	0.05%	100.0%
Water Only	WAT	100.0%	0.0%	0.0%	100.0%
Sewer Only	SEW	0.0%	100.0%	0.0%	100.0%
Reclaim Only	RW	0.0%	0.0%	100.0%	100.0%
Revenues	REV	50.0%	48.7%	1.3%	100.0%
Fixed Assets	FA	42.6%	55.6%	1.8%	100.0%
Weighted Average (All Divisions)	WTD$	49.6%	48.9%	1.4%	100.0%
Full Time Equivalents	FTE	60.8%	38.4%	0.8%	100.0%
5-Year CIP	Five Year CIP	44.1%	55.9%	0.0%	100.0%
FY 16 Cash Funded CIP	FY16 CIP	21.3%	78.7%	0.0%	100.0%
Not Applicable	N/A	0.0%	0.0%	0.0%	0.0%

Water System Allocation Factors	Single Family Residential	Multi-Family Residential	General Service	Irrigation	
Total Customers	89.2%	2.8%	6.8%	1.2%	100.0%
Meter Equivalents	62.2%	11.1%	24.2%	2.4%	100.0%
Water Sales	38.0%	19.5%	39.2%	3.2%	100.0%
Max Day Demand	32.4%	9.6%	40.4%	17.7%	100.0%
Max Hour Demand	38.5%	17.2%	35.7%	8.5%	100.0%

Sewer System Allocation Factors	Single Family Residential	Multi-Family Residential	General Service	
Total Customers	90.2%	2.9%	6.8%	100.0%
Meter Equivalents	63.1%	11.8%	25.1%	100.0%
Volume	38.3%	21.2%	40.4%	100.0%
Strength	38.3%	21.2%	40.4%	100.0%

Source: Burton & Associates, Inc.

01/26/2016

		FY 2016 Budget	ADJ.	FY 2016 COSA
Executive Directors Office				
5010	SALARIES & WAGES - REGULAR	549,968		549,968
5070	PER DIEM	15,000		15,000
5110	FICA EXPENSE	39,972		39,972
5120	RETIREMENT CONTRIBUTION	38,024		38,024
5121	DEFERRED COMPENSATION	7,800		7,800
5130	WORKERS' COMPENSATION	12,000		12,000
5140	HEALTH INSURANCE	73,454		73,454
5141	DENTAL INSURANCE	3,748		3,748
5150	DISABILITY SALARY CONTINUATION	1,622		1,622
5160	AUTOMOBILE ALLOWANCE	6,000		6,000
5180	GROUP LIFE & A D & D	1,933		1,933
5210	ELECTRICITY	45,000		45,000
5233	CELL PHONE STIPENDS	5,000		5,000
5240	FUEL	12,000		12,000
5330	SUBSCRIPTIONS	910		910
5360	OFFICE SUPPLIES	10,900		10,900
5380	SAFETY SUPPLIES	450		450
5500	LEGAL	240,000		240,000
5530	INSURANCE	39,109		39,109
5570	CONSULTANTS	38,000		38,000
5590	PROFESSIONAL SERVICES - OTHERS	0		-
5610	POSTAGE AND FREIGHT	11,700		11,700
5620	CUSTOMER INFORMATION	21,635		21,635
5630	ADVERTISING	3,630		3,630
5690	OTHER	5,280		5,280
5700	PRINTING AND REPRODUCTION	1,000		1,000
5810	EDUCATION & DEVELOPMENT	13,080		13,080
5840	BOARD TRAVEL	4,500		4,500
5910	DUES AND MEMBERSHIPS	17,530		17,530
5920	CONSERVATION	25,000		25,000
5970	BOARD EXPENSE	4,500		4,500
5990	OTHER	1,550		1,550
6010	FORCE ACCOUNT - LABOR	(41,658)		(41,658)
Executive Directors Office Subtotal		**1,208,637**	**-**	**1,208,637**

Water & Sewer System Expenses — Schedule 3

		FY 2016 Budget	ADJ.	FY 2016 COSA
Customer Services				
5010	SALARIES & WAGES - REGULAR	392,920		392,920
5020	SALARIES & WAGES - OVERTIME	3,000		3,000
5110	FICA EXPENSE	31,009		31,009
5120	RETIREMENT CONTRIBUTION	27,036		27,036
5121	DEFERRED COMPENSATION	13,520		13,520
5140	HEALTH INSURANCE	107,933		107,933
5141	DENTAL INSURANCE	5,544		5,544
5150	DISABILITY SALARY CONTINUATION	1,727		1,727
5180	GROUP LIFE & A D & D	2,595		2,595
5233	CELL PHONE STIPENDS	1,500		1,500
5360	OFFICE SUPPLIES	4,000		4,000
5560	COLLECTION SERVICES	45,000		45,000
5570	CONSULTANTS	0		-
5610	POSTAGE AND FREIGHT	75,000		75,000
5700	PRINTING AND REPRODUCTION	1,000		1,000
5810	EDUCATION & DEVELOPMENT	5,000		5,000
5930	OVERAGE AND SHORTAGES	0		-
5940	UNCOLLECTABLE ACCOUNTS	30,000		30,000
5990	OTHER	0		-
Customer Services Subtotal		**746,784**	**-**	**746,784**
Engineering				
5010	SALARIES & WAGES - REGULAR	1,060,949		1,060,949
5020	SALARIES & WAGES - OVERTIME	9,000		9,000
5060	PART TIME SUMMER	65,000		65,000
5110	FICA EXPENSE	82,411		82,411
5120	RETIREMENT CONTRIBUTION	71,854		71,854
5121	DEFERRED COMPENSATION	18,720		18,720
5140	HEALTH INSURANCE	194,251		194,251
5141	DENTAL INSURANCE	8,454		8,454
5150	DISABILITY SALARY CONTINUATION	4,770		4,770
5180	GROUP LIFE & A D & D	4,802		4,802
5233	CELL PHONE STIPENDS	9,200		9,200
5320	SMALL TOOLS	2,060		2,060
5330	SUBSCRIPTIONS	615		615
5350	FUEL - VEHICLES	7,000		7,000
5360	OFFICE SUPPLIES	3,650		3,650
5380	SAFETY SUPPLIES	2,425		2,425
5390	OTHER - MATERIALS AND SUPPLIES	1,450		1,450
5440	MOTOR VEHICLES	2,500		2,500
5520	ENGINEERING	5,000		5,000
5570	CONSULTANTS	122,500		122,500
5610	POSTAGE AND FREIGHT	400		400
5700	PRINTING AND REPRODUCTION	1,600		1,600
5810	EDUCATION & DEVELOPMENT	22,790		22,790
5910	DUES AND MEMBERSHIPS	3,335		3,335
5960	FOREST MANAGEMENT	10,000		10,000
5990	OTHER	0		-
Engineering Subtotal		**1,714,736**	**-**	**1,714,736**

		FY 2016 Budget	ADJ.	FY 2016 COSA
Human Resources				
5010	SALARIES & WAGES - REGULAR	195,167		195,167
5020	SALARIES & WAGES - OVERTIME	1,000		1,000
5110	FICA EXPENSE	15,313		15,313
5120	RETIREMENT CONTRIBUTION	13,351		13,351
5121	DEFERRED COMPENSATION	6,240		6,240
5140	HEALTH INSURANCE	44,939		44,939
5141	DENTAL INSURANCE	2,124		2,124
5142	VISION INSURANCE	50,000		50,000
5143	WELLNESS PROFRA REIMBURSEMENT	2,300		2,300
5144	RETIREES & COBRA INSURANCE	176,744		176,744
5150	DISABILITY SALARY CONTINUATION	894		894
5161	UNEMPLOYMENT TAX	21,000		21,000
5170	UNIFORMS	200		200
5180	GROUP LIFE & A D & D	1,020		1,020
5233	CELL PHONE STIPENDS	1,750		1,750
5330	SUBSCRIPTIONS	200		200
5360	OFFICE SUPPLIES	2,500		2,500
5380	SAFETY SUPPLIES	2,500		2,500
5390	OTHER - MATERIALS AND SUPPLIES	500		500
5570	CONSULTANTS	326,000		326,000
5590	PROFESSIONAL SERVICES - OTHERS	32,000		32,000
5610	POSTAGE AND FREIGHT	3,500		3,500
5630	ADVERTISING	20,000		20,000
5700	PRINTING AND REPRODUCTION	800		800
5810	EDUCATION & DEVELOPMENT	8,800		8,800
5910	DUES AND MEMBERSHIPS	5,000		5,000
5980	RECRUITMENT EXPENSE	4,000		4,000
5990	OTHER	25,000		25,000
Human Resources Subtotal		**962,842**	**-**	**962,842**
Finance Department				
5010	SALARIES & WAGES - REGULAR	467,351		467,351
5020	SALARIES & WAGES - OVERTIME	0		-
5110	FICA EXPENSE	35,429		35,429
5120	RETIREMENT CONTRIBUTION	32,021		32,021
5121	DEFERRED COMPENSATION	10,920		10,920
5140	HEALTH INSURANCE	79,355		79,355
5141	DENTAL INSURANCE	3,755		3,755
5150	DISABILITY SALARY CONTINUATION	1,908		1,908
5180	GROUP LIFE & A D & D	2,040		2,040
5233	CELL PHONE STIPENDS	3,250		3,250
5250	WASTE DISPOSAL	2,000		2,000
5360	OFFICE SUPPLIES	4,000		4,000
5390	OTHER - MATERIALS AND SUPPLIES	8,000		8,000
5510	ACCOUNTING	30,000		30,000
5570	CONSULTANTS	50,000		50,000
5580	FINANCIAL SERVICES	241,600		241,600
5581	TRUSTEE SERVICES	29,350		29,350
5590	PROFESSIONAL SERVICES - OTHERS	24,000		24,000
5610	POSTAGE AND FREIGHT	4,000		4,000
5700	PRINTING AND REPRODUCTION	3,000		3,000
5810	EDUCATION & DEVELOPMENT	9,025		9,025
5910	DUES AND MEMBERSHIPS	2,405		2,405
5950	RENTS AND LEASES	3,400		3,400
Finance Department Subtotal		**1,046,809**	**-**	**1,046,809**

		FY 2016 Budget	ADJ.	FY 2016 COSA
IT Department				
5010	SALARIES & WAGES - REGULAR	320,443		320,443
5020	SALARIES & WAGES - OVERTIME	0		-
5110	FICA EXPENSE	25,293		25,293
5120	RETIREMENT CONTRIBUTION	22,053		22,053
5121	DEFERRED COMPENSATION	3,120		3,120
5140	HEALTH INSURANCE	58,314		58,314
5141	DENTAL INSURANCE	3,025		3,025
5150	DISABILITY SALARY CONTINUATION	1,413		1,413
5180	GROUP LIFE & A D & D	1,378		1,378
5231	TELEPHONE - LOCAL	106,960		106,960
5233	CELL PHONE STIPENDS	6,000		6,000
5360	OFFICE SUPPLIES	10,000		10,000
5365	COMPUTER EQUIPMENT & PARTS	72,180		72,180
5410	MAINTENANCE - EQUIPMENT	307,870		307,870
5570	CONSULTANTS	125,000		125,000
5810	EDUCATION & DEVELOPMENT	17,180		17,180
5950	RENTS AND LEASES	40,400		40,400
IT Department Subtotal		**1,120,629**	**-**	**1,120,629**
Water Supply and Treatment				
5010	SALARIES & WAGES - REGULAR	1,252,160		1,252,160
5020	SALARIES & WAGES - OVERTIME	66,119		66,119
5050	STANDBY PAY	4,929		4,929
5060	PART TIME SUMMER	18,800		18,800
5110	FICA EXPENSE	106,174		106,174
5120	RETIREMENT CONTRIBUTION	92,573		92,573
5121	DEFERRED COMPENSATION	28,600		28,600
5130	WORKERS' COMPENSATION	26,000		26,000
5140	HEALTH INSURANCE	299,490		299,490
5141	DENTAL INSURANCE	13,100		13,100
5150	DISABILITY SALARY CONTINUATION	5,639		5,639
5170	UNIFORMS	12,000		12,000
5180	GROUP LIFE & A D & D	7,203		7,203
5210	ELECTRICITY	231,073		231,073
5233	CELL PHONE STIPENDS	9,750		9,750
5240	FUEL	19,500		19,500
5250	WASTE DISPOSAL	80,600		80,600
5310	CHEMICALS	1,036,528		1,036,528
5320	SMALL TOOLS	5,000		5,000
5340	LAKE SUPPLIES	20,200		20,200
5350	FUEL - VEHICLES	27,299		27,299
5360	OFFICE SUPPLIES	3,200		3,200
5370	LABORATORY EXPENSE	71,200		71,200
5380	SAFETY SUPPLIES	8,398		8,398
5390	OTHER - MATERIALS AND SUPPLIES	5,500		5,500
5410	MAINTENANCE - EQUIPMENT	242,801		242,801

		FY 2016 Budget	ADJ.	FY 2016 COSA
5413	MAINTENANCE - PUMPING EQUIPMENT	128,250		128,250
5415	MAINT - RESERVOIR & TANKS	142,200		142,200
5420	FACILITIES	30,300		30,300
5421	BUILDINGS	293,650		293,650
5423	MAINTENANCE - METERS	94,800		94,800
5430	MAINTENANCE - GROUNDS	82,000		82,000
5440	MOTOR VEHICLES	15,661		15,661
5530	INSURANCE	100,206		100,206
5570	CONSULTANTS	70,100		70,100
5590	PROFESSIONAL SERVICES - OTHERS	16,000		16,000
5610	POSTAGE AND FREIGHT	4,000		4,000
5810	EDUCATION & DEVELOPMENT	16,000		16,000
5910	DUES AND MEMBERSHIPS	11,090		11,090
5950	RENTS AND LEASES	2,000		2,000
5990	OTHER	1,500		1,500
Water Supply and Treatment Subtotal		**4,701,593**	**-**	**4,701,593**
Water Distribution				
5010	SALARIES & WAGES - REGULAR	1,322,255		1,322,255
5020	SALARIES & WAGES - OVERTIME	41,000		41,000
5050	STANDBY PAY	20,965		20,965
5110	FICA EXPENSE	108,557		108,557
5120	RETIREMENT CONTRIBUTION	94,650		94,650
5121	DEFERRED COMPENSATION	31,720		31,720
5130	WORKERS' COMPENSATION	22,000		22,000
5140	HEALTH INSURANCE	403,004		403,004
5141	DENTAL INSURANCE	16,871		16,871
5150	DISABILITY SALARY CONTINUATION	7,079		7,079
5170	UNIFORMS	21,000		21,000
5180	GROUP LIFE & A D & D	8,818		8,818
5210	ELECTRICITY	165,000		165,000
5233	CELL PHONE STIPENDS	8,000		8,000
5240	FUEL	5,000		5,000
5250	WASTE DISPOSAL	500		500
5320	SMALL TOOLS	7,000		7,000
5330	SUBSCRIPTIONS	175		175
5350	FUEL - VEHICLES	68,500		68,500
5360	OFFICE SUPPLIES	1,500		1,500
5380	SAFETY SUPPLIES	12,798		12,798
5390	OTHER - MATERIALS AND SUPPLIES	1,200		1,200
5421	BUILDINGS	1,500		1,500
5422	MAINTENANCE - MAINS	297,185		297,185
5423	MAINTENANCE - METERS	70,910		70,910
5424	MAINTENANCE - HYDRANTS	30,000		30,000
5425	MAINTENANCE - SERVICE LINES	37,000		37,000
5440	MOTOR VEHICLES	67,685		67,685
5530	INSURANCE	10,707		10,707
5610	POSTAGE AND FREIGHT	1,500		1,500
5700	PRINTING AND REPRODUCTION	1,000		1,000
5810	EDUCATION & DEVELOPMENT	12,070		12,070
5910	DUES AND MEMBERSHIPS	1,600		1,600
5950	RENTS AND LEASES	2,000		2,000
5990	OTHER	500		500
6010	FORCE ACCOUNT - LABOR	(53,000)		(53,000)
6020	FORCE ACCOUNT - VEHICLE	0		-
Water Distribution Subtotal		**2,848,249**	**-**	**2,848,249**

		FY 2016 Budget	ADJ.	FY 2016 COSA
Wastewater Treatment				
5010	SALARIES & WAGES - REGULAR	1,169,976		1,169,976
5020	SALARIES & WAGES - OVERTIME	60,080		60,080
5050	STANDBY PAY	6,583		6,583
5110	FICA EXPENSE	99,567		99,567
5120	RETIREMENT CONTRIBUTION	86,812		86,812
5121	DEFERRED COMPENSATION	31,200		31,200
5130	WORKERS' COMPENSATION	24,000		24,000
5140	HEALTH INSURANCE	291,731		291,731
5141	DENTAL INSURANCE	13,301		13,301
5150	DISABILITY SALARY CONTINUATION	5,574		5,574
5170	UNIFORMS	12,000		12,000
5180	GROUP LIFE & A D & D	6,563		6,563
5210	ELECTRICITY	529,500		529,500
5233	CELL PHONE STIPENDS	6,600		6,600
5240	FUEL	65,000		65,000
5250	WASTE DISPOSAL	562,521		562,521
5310	CHEMICALS	695,080		695,080
5315	LAND APPLICATION	60,000		60,000
5320	SMALL TOOLS	5,000		5,000
5350	FUEL - VEHICLES	20,107		20,107
5360	OFFICE SUPPLIES	5,000		5,000
5370	LABORATORY EXPENSE	114,900		114,900
5380	SAFETY SUPPLIES	12,000		12,000
5390	OTHER - MATERIALS AND SUPPLIES	5,000		5,000
5410	MAINTENANCE - EQUIPMENT	349,954		349,954
5413	MAINTENANCE - PUMPING EQUIPMENT	365,000		365,000
5420	FACILITIES	0		-
5421	BUILDINGS	69,000		69,000
5423	MAINTENANCE - METERS	75,000		75,000
5430	MAINTENANCE - GROUNDS	12,000		12,000
5440	MOTOR VEHICLES	15,180		15,180
5530	INSURANCE	127,140		127,140
5570	CONSULTANTS	146,000		146,000
5610	POSTAGE AND FREIGHT	7,655		7,655
5810	EDUCATION & DEVELOPMENT	18,500		18,500
5910	DUES AND MEMBERSHIPS	3,600		3,600
5950	RENTS AND LEASES	10,000		10,000
5990	OTHER	19,000		19,000
Wastewater Treatment Subtotal		**5,106,124**	**-**	**5,106,124**

		FY 2016 Budget	ADJ.	FY 2016 COSA
Sewer Collection				
5010	SALARIES & WAGES - REGULAR	453,442		453,442
5020	SALARIES & WAGES - OVERTIME	23,500		23,500
5050	STANDBY PAY	9,747		9,747
5110	FICA EXPENSE	38,124		38,124
5120	RETIREMENT CONTRIBUTION	33,240		33,240
5121	DEFERRED COMPENSATION	14,560		14,560
5130	WORKERS' COMPENSATION	13,000		13,000
5140	HEALTH INSURANCE	139,144		139,144
5141	DENTAL INSURANCE	5,341		5,341
5150	DISABILITY SALARY CONTINUATION	2,209		2,209
5170	UNIFORMS	9,000		9,000
5180	GROUP LIFE & A D & D	3,013		3,013
5210	ELECTRICITY	119,759		119,759
5233	CELL PHONE STIPENDS	1,800		1,800
5240	FUEL	7,000		7,000
5250	WASTE DISPOSAL	750		750
5310	CHEMICALS	200,000		200,000
5320	SMALL TOOLS	3,500		3,500
5350	FUEL - VEHICLES	35,000		35,000
5360	OFFICE SUPPLIES	1,500		1,500
5380	SAFETY SUPPLIES	9,686		9,686
5390	OTHER - MATERIALS AND SUPPLIES	2,000		2,000
5422	MAINTENANCE - MAINS	110,000		110,000
5425	MAINTENANCE - SERVICE LINES	2,500		2,500
5440	MOTOR VEHICLES	65,000		65,000
5530	INSURANCE	8,800		8,800
5610	POSTAGE AND FREIGHT	700		700
5700	PRINTING AND REPRODUCTION	500		500
5810	EDUCATION & DEVELOPMENT	10,240		10,240
5910	DUES AND MEMBERSHIPS	2,000		2,000
5950	RENTS AND LEASES	1,500		1,500
5990	OTHER	500		500
6010	FORCE ACCOUNT - LABOR	0		-
6020	FORCE ACCOUNT - VEHICLE	0		-
Sewer Collection Subtotal		**1,327,055**	**-**	**1,327,055**

Water & Sewer System Expenses — Schedule 3

	FY 2016 Budget	ADJ.	FY 2016 COSA
Debt Service			
Series 2003	1,317,750		1,317,750
Series 2004B	200,000		200,000
Series 2005	2,770,100		2,770,100
Series 2006	785,200		785,200
Series 2010	2,439,600		2,439,600
Series 2014	700,725		700,725
Series 2005 - Forward Purchase	(125,048)		(125,048)
SRF Loan	328,000		328,000
Debt Service Subtotal	8,416,327	-	**8,416,327**
Capital Projects			
Capital Improvements Transfer	400,000		400,000
Cash Funded Capital Projects	4,989,050		4,989,050
CIP Funded from Reserve Fund	5,625,950		5,625,950
Minor Capital Equipment Not In Budget	875,000		875,000
Capital Projects Subtotal	11,890,000	-	**11,890,000**
Contribution to (Use of) Reserves			
Transfer to Rate Stabilization Fund	250,000		250,000
Cont. to R&R & Contingency Funds - RW	263,909		263,909
Contribution to (Use of) Reserves Subtotal	513,909	-	**513,909**
Total Expenditure Requirements	**41,603,694**	-	**41,603,694**

Prepared by Burton & Associates 1/26/2016

Water & Sewer System Expenses

Schedule 4

Class	Description	FY 2016 Budget	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Water Usage Revenue	Sales based on usage volume	12,972,573	Direct	100.00%	0.00%	0.00%	100.00%	12,972,573	-	-
Water Fixed Revenue	Customer and base facility charge	5,017,596	Direct	100.00%	0.00%	0.00%	100.00%	5,017,596	-	-
Sewer Usage Revenue	Sales based on usage volume	13,396,251	Direct	0.00%	100.00%	0.00%	100.00%	-	13,396,251	-
Sewer Fixed Revenue	Customer and base facility charge	3,397,864	Direct	0.00%	100.00%	0.00%	100.00%	-	3,397,864	-
Irrigation Usage Revenue	Sales based on usage volume	-	Direct	100.00%	0.00%	0.00%	100.00%	-	-	-
Irrigation Fixed Revenue	Customer and base facility charge	-	Direct	100.00%	0.00%	0.00%	100.00%	-	-	-
Other Revenue	Service Initiation Fee	158,421	Customers	51.46%	48.54%	0.00%	100.00%	81,529	76,892	-
Other Revenue	Refunds/Adjustments	(232,207)	Revenues	49.97%	48.72%	1.31%	100.00%	(116,034)	(113,138)	(3,035)
Other Revenue	Rental/Royalty Income	737,241	Revenues	49.97%	48.72%	1.31%	100.00%	368,400	359,204	9,636
Other Revenue	Fishing & Boating	61,246	Revenues	49.97%	48.72%	1.31%	100.00%	30,605	29,841	801
Other Revenue	Other	250,000	Revenues	49.97%	48.72%	1.31%	100.00%	124,925	121,807	3,268
Water Impact Fees	Water Impact Fees	419,703	Direct	100.00%	0.00%	0.00%	100.00%	419,703	-	-
Sewer Impact Fees	Sewer Impact Fees	539,879	Direct	0.00%	100.00%	0.00%	100.00%	-	539,879	-
Non-Operating Revenue	NA	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Non-Operating Revenue	NA	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Other Revenue	Reclaimed Revenue From UNC	452,250	Direct	0.00%	0.00%	100.00%	100.00%	-	-	452,250
Other Revenue	NA	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Transfers In	Grants / Reimbursements	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Irrigation Impact Fees	Irrigation Impact Fees	-	Direct	100.00%	0.00%	0.00%	100.00%	-	-	-
Transfers In	Transfers In	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Transfers In	Outside Funding for CIP	479,000	Five Year CIP	42.59%	55.58%	1.83%	100.00%	204,004	266,240	8,756
Rate Stabilization Fund	Rate Stabilization Fund	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
R&R Transfer	Renewal & Replacement	-	Assets	42.59%	55.58%	1.83%	100.00%	-	-	-
Capital Improvements	Capital Improvements	-	Five Year CIP	44.10%	55.90%	0.00%	100.00%	-	-	-
Transfers In	Use of Reserves	3,924,295	Five Year CIP	42.59%	55.58%	1.83%	100.00%	1,671,339	2,181,223	71,733
Interest	Interest Earned on Unrestricted Funds	29,583	Revenues	49.97%	48.72%	1.31%	100.00%	14,783	14,414	387
Interest	Interest Earned on Restricted Funds	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Interest	Interest Earned on Construction Fund	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Transfers In	Capitalized Interest From New Borrowing	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Total		**41,603,694**						**20,789,422**	**20,270,477**	**543,795**
							Revenue Allocation	50%	49%	1%

Prepared by Burton & Associates

1/26/2016

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Executive Directors Office										
SALARIES & WAGES - REGULAR	549,968	Indirect	54.39%	44.09%	1.52%	100.00%	549,968	299,103	242,490	8,375
PER DIEM	15,000	Indirect	54.39%	44.09%	1.52%	100.00%	15,000	8,158	6,614	228
FICA EXPENSE	39,972	Indirect	54.39%	44.09%	1.52%	100.00%	39,972	21,739	17,624	609
RETIREMENT CONTRIBUTION	38,024	Indirect	54.39%	44.09%	1.52%	100.00%	38,024	20,680	16,765	579
DEFERRED COMPENSATION	7,800	Indirect	54.39%	44.09%	1.52%	100.00%	7,800	4,242	3,439	119
WORKERS' COMPENSATION	12,000	Indirect	54.39%	44.09%	1.52%	100.00%	12,000	6,526	5,291	183
HEALTH INSURANCE	73,454	Indirect	54.39%	44.09%	1.52%	100.00%	73,454	39,948	32,387	1,119
DENTAL INSURANCE	3,748	Indirect	54.39%	44.09%	1.52%	100.00%	3,748	2,038	1,653	57
DISABILITY SALARY CONTINUATION	1,622	Indirect	54.39%	44.09%	1.52%	100.00%	1,622	882	715	25
AUTOMOBILE ALLOWANCE	6,000	Indirect	54.39%	44.09%	1.52%	100.00%	6,000	3,263	2,645	91
GROUP LIFE & A D & D	1,933	Indirect	54.39%	44.09%	1.52%	100.00%	1,933	1,051	852	29
ELECTRICITY	45,000	Indirect	54.39%	44.09%	1.52%	100.00%	45,000	24,474	19,841	685
CELL PHONE STIPENDS	5,000	Indirect	54.39%	44.09%	1.52%	100.00%	5,000	2,719	2,205	76
FUEL	12,000	Indirect	54.39%	44.09%	1.52%	100.00%	12,000	6,526	5,291	183
SUBSCRIPTIONS	910	Indirect	54.39%	44.09%	1.52%	100.00%	910	495	401	14
OFFICE SUPPLIES	10,900	Indirect	54.39%	44.09%	1.52%	100.00%	10,900	5,928	4,806	166
SAFETY SUPPLIES	450	Indirect	54.39%	44.09%	1.52%	100.00%	450	245	198	7
LEGAL	240,000	Indirect	54.39%	44.09%	1.52%	100.00%	240,000	130,525	105,820	3,655
INSURANCE	39,109	Indirect	54.39%	44.09%	1.52%	100.00%	39,109	21,270	17,244	596
CONSULTANTS	38,000	Indirect	54.39%	44.09%	1.52%	100.00%	38,000	20,667	16,755	579
POSTAGE AND FREIGHT	11,700	Indirect	54.39%	44.09%	1.52%	100.00%	11,700	6,363	5,159	178
CUSTOMER INFORMATION	21,635	Indirect	54.39%	44.09%	1.52%	100.00%	21,635	11,766	9,539	329
ADVERTISING	3,630	Indirect	54.39%	44.09%	1.52%	100.00%	3,630	1,974	1,601	55
OTHER	5,280	Indirect	54.39%	44.09%	1.52%	100.00%	5,280	2,872	2,328	80
PRINTING AND REPRODUCTION	1,000	Indirect	54.39%	44.09%	1.52%	100.00%	1,000	544	441	15
EDUCATION & DEVELOPMENT	13,080	Indirect	54.39%	44.09%	1.52%	100.00%	13,080	7,114	5,767	199
BOARD TRAVEL	4,500	Indirect	54.39%	44.09%	1.52%	100.00%	4,500	2,447	1,984	69
DUES AND MEMBERSHIPS	17,530	Indirect	54.39%	44.09%	1.52%	100.00%	17,530	9,534	7,729	267
CONSERVATION	25,000	Indirect	54.39%	44.09%	1.52%	100.00%	25,000	13,596	11,023	381
BOARD EXPENSE	4,500	Indirect	54.39%	44.09%	1.52%	100.00%	4,500	2,447	1,984	69
OTHER	1,550	Indirect	54.39%	44.09%	1.52%	100.00%	1,550	843	683	24
FORCE ACCOUNT - LABOR	(41,658)	Indirect	54.39%	44.09%	1.52%	100.00%	(41,658)	(22,656)	(18,368)	(634)
Executive Directors Office Subtotal	1,208,637		54.39%	44.09%	1.52%		1,208,637	657,325	532,907	18,405
Customer Services										
SALARIES & WAGES - REGULAR	392,920	Meters	54.63%	45.32%	0.05%	100.00%	392,920	214,653	178,077	190
SALARIES & WAGES - OVERTIME	3,000	Meters	54.63%	45.32%	0.05%	100.00%	3,000	1,639	1,360	1
FICA EXPENSE	31,009	Meters	54.63%	45.32%	0.05%	100.00%	31,009	16,940	14,054	15
RETIREMENT CONTRIBUTION	27,036	Meters	54.63%	45.32%	0.05%	100.00%	27,036	14,770	12,253	13
DEFERRED COMPENSATION	13,520	Meters	54.63%	45.32%	0.05%	100.00%	13,520	7,386	6,127	7
HEALTH INSURANCE	107,933	Meters	54.63%	45.32%	0.05%	100.00%	107,933	58,964	48,917	52
DENTAL INSURANCE	5,544	Meters	54.63%	45.32%	0.05%	100.00%	5,544	3,029	2,513	3
DISABILITY SALARY CONTINUATION	1,727	Meters	54.63%	45.32%	0.05%	100.00%	1,727	943	783	1
GROUP LIFE & A D & D	2,595	Meters	54.63%	45.32%	0.05%	100.00%	2,595	1,418	1,176	1
CELL PHONE STIPENDS	1,500	Meters	54.63%	45.32%	0.05%	100.00%	1,500	819	680	1
OFFICE SUPPLIES	4,000	Meters	54.63%	45.32%	0.05%	100.00%	4,000	2,185	1,813	2
COLLECTION SERVICES	45,000	Meters	54.63%	45.32%	0.05%	100.00%	45,000	24,584	20,395	22
CONSULTANTS	-	Meters	54.63%	45.32%	0.05%	100.00%	-	-	-	-
POSTAGE AND FREIGHT	75,000	Meters	54.63%	45.32%	0.05%	100.00%	75,000	40,973	33,991	36
PRINTING AND REPRODUCTION	1,000	Meters	54.63%	45.32%	0.05%	100.00%	1,000	546	453	0
EDUCATION & DEVELOPMENT	5,000	Meters	54.63%	45.32%	0.05%	100.00%	5,000	2,732	2,266	2
OVERAGE AND SHORTAGES	-	Meters	54.63%	45.32%	0.05%	100.00%	-	-	-	-
UNCOLLECTABLE ACCOUNTS	30,000	Meters	54.63%	45.32%	0.05%	100.00%	30,000	16,389	13,596	14
OTHER	-	Meters	54.63%	45.32%	0.05%	100.00%	-	-	-	-
Customer Services Subtotal	746,784		54.63%	45.32%	0.05%		746,784	407,971	338,453	361

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Engineering										
SALARIES & WAGES - REGULAR	1,060,949	Indirect	54.39%	44.09%	1.52%	100.00%	1,060,949	577,004	467,789	16,156
SALARIES & WAGES - OVERTIME	9,000	Indirect	54.39%	44.09%	1.52%	100.00%	9,000	4,895	3,968	137
PART TIME SUMMER	65,000	Indirect	54.39%	44.09%	1.52%	100.00%	65,000	35,351	28,660	990
FICA EXPENSE	82,411	Indirect	54.39%	44.09%	1.52%	100.00%	82,411	44,820	36,336	1,255
RETIREMENT CONTRIBUTION	71,854	Indirect	54.39%	44.09%	1.52%	100.00%	71,854	39,078	31,682	1,094
DEFERRED COMPENSATION	18,720	Indirect	54.39%	44.09%	1.52%	100.00%	18,720	10,181	8,254	285
HEALTH INSURANCE	194,251	Indirect	54.39%	44.09%	1.52%	100.00%	194,251	105,645	85,648	2,958
DENTAL INSURANCE	8,454	Indirect	54.39%	44.09%	1.52%	100.00%	8,454	4,598	3,728	129
DISABILITY SALARY CONTINUATION	4,770	Indirect	54.39%	44.09%	1.52%	100.00%	4,770	2,594	2,103	73
GROUP LIFE & A D & D	4,802	Indirect	54.39%	44.09%	1.52%	100.00%	4,802	2,612	2,117	73
CELL PHONE STIPENDS	9,200	Indirect	54.39%	44.09%	1.52%	100.00%	9,200	5,003	4,056	140
SMALL TOOLS	2,060	Indirect	54.39%	44.09%	1.52%	100.00%	2,060	1,120	908	31
SUBSCRIPTIONS	615	Indirect	54.39%	44.09%	1.52%	100.00%	615	334	271	9
FUEL - VEHICLES	7,000	Indirect	54.39%	44.09%	1.52%	100.00%	7,000	3,807	3,086	107
OFFICE SUPPLIES	3,650	Indirect	54.39%	44.09%	1.52%	100.00%	3,650	1,985	1,609	56
SAFETY SUPPLIES	2,425	Indirect	54.39%	44.09%	1.52%	100.00%	2,425	1,319	1,069	37
OTHER - MATERIALS AND SUPPLIES	1,450	Indirect	54.39%	44.09%	1.52%	100.00%	1,450	789	639	22
MOTOR VEHICLES	2,500	Indirect	54.39%	44.09%	1.52%	100.00%	2,500	1,360	1,102	38
ENGINEERING	5,000	Indirect	54.39%	44.09%	1.52%	100.00%	5,000	2,719	2,205	76
CONSULTANTS	122,500	Indirect	54.39%	44.09%	1.52%	100.00%	122,500	66,622	54,012	1,865
POSTAGE AND FREIGHT	400	Indirect	54.39%	44.09%	1.52%	100.00%	400	218	176	6
PRINTING AND REPRODUCTION	1,600	Indirect	54.39%	44.09%	1.52%	100.00%	1,600	870	705	24
EDUCATION & DEVELOPMENT	22,790	Indirect	54.39%	44.09%	1.52%	100.00%	22,790	12,394	10,048	347
DUES AND MEMBERSHIPS	3,335	Indirect	54.39%	44.09%	1.52%	100.00%	3,335	1,814	1,470	51
FOREST MANAGEMENT	10,000	Indirect	54.39%	44.09%	1.52%	100.00%	10,000	5,439	4,409	152
OTHER	-	Indirect	54.39%	44.09%	1.52%	100.00%	-	-	-	-
Engineering Subtotal	1,714,736		54.39%	44.09%	1.52%		1,714,736	932,570	756,055	26,112
Human Resources										
SALARIES & WAGES - REGULAR	195,167	FTE	60.79%	38.45%	0.77%	100.00%	195,167	118,636	75,035	1,496
SALARIES & WAGES - OVERTIME	1,000	FTE	60.79%	38.45%	0.77%	100.00%	1,000	608	384	8
FICA EXPENSE	15,313	FTE	60.79%	38.45%	0.77%	100.00%	15,313	9,308	5,887	117
RETIREMENT CONTRIBUTION	13,351	FTE	60.79%	38.45%	0.77%	100.00%	13,351	8,116	5,133	102
DEFERRED COMPENSATION	6,240	FTE	60.79%	38.45%	0.77%	100.00%	6,240	3,793	2,399	48
HEALTH INSURANCE	44,939	FTE	60.79%	38.45%	0.77%	100.00%	44,939	27,317	17,278	344
DENTAL INSURANCE	2,124	FTE	60.79%	38.45%	0.77%	100.00%	2,124	1,291	817	16
VISION INSURANCE	50,000	FTE	60.79%	38.45%	0.77%	100.00%	50,000	30,394	19,223	383
WELLNESS PROFRA REIMBURSEMENT	2,300	FTE	60.79%	38.45%	0.77%	100.00%	2,300	1,398	884	18
RETIREES & COBRA INSURANCE	176,744	FTE	60.79%	38.45%	0.77%	100.00%	176,744	107,438	67,952	1,354
DISABILITY SALARY CONTINUATION	894	FTE	60.79%	38.45%	0.77%	100.00%	894	543	344	7
UNEMPLOYMENT TAX	21,000	FTE	60.79%	38.45%	0.77%	100.00%	21,000	12,765	8,074	161

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
UNIFORMS	200	FTE	60.79%	38.45%	0.77%	100.00%	200	122	77	2
GROUP LIFE & A D & D	1,020	FTE	60.79%	38.45%	0.77%	100.00%	1,020	620	392	8
CELL PHONE STIPENDS	1,750	FTE	60.79%	38.45%	0.77%	100.00%	1,750	1,064	673	13
SUBSCRIPTIONS	200	FTE	60.79%	38.45%	0.77%	100.00%	200	122	77	2
OFFICE SUPPLIES	2,500	FTE	60.79%	38.45%	0.77%	100.00%	2,500	1,520	961	19
SAFETY SUPPLIES	2,500	FTE	60.79%	38.45%	0.77%	100.00%	2,500	1,520	961	19
OTHER - MATERIALS AND SUPPLIES	500	FTE	60.79%	38.45%	0.77%	100.00%	500	304	192	4
CONSULTANTS	326,000	FTE	60.79%	38.45%	0.77%	100.00%	326,000	198,166	125,336	2,498
PROFESSIONAL SERVICES - OTHERS	32,000	FTE	60.79%	38.45%	0.77%	100.00%	32,000	19,452	12,303	245
POSTAGE AND FREIGHT	3,500	FTE	60.79%	38.45%	0.77%	100.00%	3,500	2,128	1,346	27
ADVERTISING	20,000	FTE	60.79%	38.45%	0.77%	100.00%	20,000	12,157	7,689	153
PRINTING AND REPRODUCTION	800	FTE	60.79%	38.45%	0.77%	100.00%	800	486	308	6
EDUCATION & DEVELOPMENT	8,800	FTE	60.79%	38.45%	0.77%	100.00%	8,800	5,349	3,383	67
DUES AND MEMBERSHIPS	5,000	FTE	60.79%	38.45%	0.77%	100.00%	5,000	3,039	1,922	38
RECRUITMENT EXPENSE	4,000	FTE	60.79%	38.45%	0.77%	100.00%	4,000	2,431	1,538	31
OTHER	25,000	FTE	60.79%	38.45%	0.77%	100.00%	25,000	15,197	9,612	192
Human Resources Subtotal	962,842		60.79%	38.45%	0.77%		962,842	585,283	370,180	7,378
Finance Department										
SALARIES & WAGES - REGULAR	467,351	Revenues	49.97%	48.72%	1.31%	100.00%	467,351	233,536	227,706	6,109
SALARIES & WAGES - OVERTIME	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-	-
FICA EXPENSE	35,429	Revenues	49.97%	48.72%	1.31%	100.00%	35,429	17,704	17,262	463
RETIREMENT CONTRIBUTION	32,021	Revenues	49.97%	48.72%	1.31%	100.00%	32,021	16,001	15,602	419
DEFERRED COMPENSATION	10,920	Revenues	49.97%	48.72%	1.31%	100.00%	10,920	5,457	5,321	143
HEALTH INSURANCE	79,355	Revenues	49.97%	48.72%	1.31%	100.00%	79,355	39,654	38,664	1,037
DENTAL INSURANCE	3,755	Revenues	49.97%	48.72%	1.31%	100.00%	3,755	1,876	1,830	49
DISABILITY SALARY CONTINUATION	1,908	Revenues	49.97%	48.72%	1.31%	100.00%	1,908	953	930	25
GROUP LIFE & A D & D	2,040	Revenues	49.97%	48.72%	1.31%	100.00%	2,040	1,019	994	27
CELL PHONE STIPENDS	3,250	Revenues	49.97%	48.72%	1.31%	100.00%	3,250	1,624	1,583	42
WASTE DISPOSAL	2,000	Revenues	49.97%	48.72%	1.31%	100.00%	2,000	999	974	26
OFFICE SUPPLIES	4,000	Revenues	49.97%	48.72%	1.31%	100.00%	4,000	1,999	1,949	52
OTHER - MATERIALS AND SUPPLIES	8,000	Revenues	49.97%	48.72%	1.31%	100.00%	8,000	3,998	3,898	105
ACCOUNTING	30,000	Revenues	49.97%	48.72%	1.31%	100.00%	30,000	14,991	14,617	392
CONSULTANTS	50,000	Revenues	49.97%	48.72%	1.31%	100.00%	50,000	24,985	24,361	654
FINANCIAL SERVICES	241,600	Revenues	49.97%	48.72%	1.31%	100.00%	241,600	120,728	117,714	3,158
TRUSTEE SERVICES	29,350	Revenues	49.97%	48.72%	1.31%	100.00%	29,350	14,666	14,300	384
PROFESSIONAL SERVICES - OTHERS	24,000	Revenues	49.97%	48.72%	1.31%	100.00%	24,000	11,993	11,693	314
POSTAGE AND FREIGHT	4,000	Revenues	49.97%	48.72%	1.31%	100.00%	4,000	1,999	1,949	52
PRINTING AND REPRODUCTION	3,000	Revenues	49.97%	48.72%	1.31%	100.00%	3,000	1,499	1,462	39
EDUCATION & DEVELOPMENT	9,025	Revenues	49.97%	48.72%	1.31%	100.00%	9,025	4,510	4,397	118
DUES AND MEMBERSHIPS	2,405	Revenues	49.97%	48.72%	1.31%	100.00%	2,405	1,202	1,172	31
RENTS AND LEASES	3,400	Revenues	49.97%	48.72%	1.31%	100.00%	3,400	1,699	1,657	44
OTHER	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-	-
Finance Department Subtotal	1,046,809		49.97%	48.72%	1.31%		1,046,809	523,092	510,034	13,683

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
IT Department										
SALARIES & WAGES - REGULAR	320,443	FTE	60.79%	38.45%	0.77%	100.00%	320,443	194,788	123,200	2,456
SALARIES & WAGES - OVERTIME	-	FTE	60.79%	38.45%	0.77%	100.00%	-	-	-	-
FICA EXPENSE	25,293	FTE	60.79%	38.45%	0.77%	100.00%	25,293	15,375	9,724	194
RETIREMENT CONTRIBUTION	22,053	FTE	60.79%	38.45%	0.77%	100.00%	22,053	13,405	8,479	169
DEFERRED COMPENSATION	3,120	FTE	60.79%	38.45%	0.77%	100.00%	3,120	1,897	1,200	24
HEALTH INSURANCE	58,314	FTE	60.79%	38.45%	0.77%	100.00%	58,314	35,447	22,420	447
DENTAL INSURANCE	3,025	FTE	60.79%	38.45%	0.77%	100.00%	3,025	1,839	1,163	23
DISABILITY SALARY CONTINUATION	1,413	FTE	60.79%	38.45%	0.77%	100.00%	1,413	859	543	11
GROUP LIFE & A D & D	1,378	FTE	60.79%	38.45%	0.77%	100.00%	1,378	838	530	11
TELEPHONE - LOCAL	106,960	FTE	60.79%	38.45%	0.77%	100.00%	106,960	65,018	41,123	820
CELL PHONE STIPENDS	6,000	FTE	60.79%	38.45%	0.77%	100.00%	6,000	3,647	2,307	46
OFFICE SUPPLIES	10,000	FTE	60.79%	38.45%	0.77%	100.00%	10,000	6,079	3,845	77
COMPUTER EQUIPMENT & PARTS	72,180	FTE	60.79%	38.45%	0.77%	100.00%	72,180	43,876	27,751	553
MAINTENANCE - EQUIPMENT	307,870	FTE	60.79%	38.45%	0.77%	100.00%	307,870	187,145	118,366	2,359
CONSULTANTS	125,000	FTE	60.79%	38.45%	0.77%	100.00%	125,000	75,984	48,058	958
EDUCATION & DEVELOPMENT	17,180	FTE	60.79%	38.45%	0.77%	100.00%	17,180	10,443	6,605	132
RENTS AND LEASES	40,400	FTE	60.79%	38.45%	0.77%	100.00%	40,400	24,558	15,532	310
IT Department Subtotal	1,120,629		60.79%	38.45%	0.77%		1,120,629	681,198	430,844	8,587
Water Supply and Treatment										
SALARIES & WAGES - REGULAR	1,252,160	Water	100.00%	0.00%	0.00%	100.00%	1,252,160	1,252,160	-	-
SALARIES & WAGES - OVERTIME	66,119	Water	100.00%	0.00%	0.00%	100.00%	66,119	66,119	-	-
STANDBY PAY	4,929	Water	100.00%	0.00%	0.00%	100.00%	4,929	4,929	-	-
PART TIME SUMMER	18,800	Water	100.00%	0.00%	0.00%	100.00%	18,800	18,800	-	-
FICA EXPENSE	106,174	Water	100.00%	0.00%	0.00%	100.00%	106,174	106,174	-	-
RETIREMENT CONTRIBUTION	92,573	Water	100.00%	0.00%	0.00%	100.00%	92,573	92,573	-	-
DEFERRED COMPENSATION	28,600	Water	100.00%	0.00%	0.00%	100.00%	28,600	28,600	-	-
WORKERS' COMPENSATION	26,000	Water	100.00%	0.00%	0.00%	100.00%	26,000	26,000	-	-
HEALTH INSURANCE	299,490	Water	100.00%	0.00%	0.00%	100.00%	299,490	299,490	-	-
DENTAL INSURANCE	13,100	Water	100.00%	0.00%	0.00%	100.00%	13,100	13,100	-	-
DISABILITY SALARY CONTINUATION	5,639	Water	100.00%	0.00%	0.00%	100.00%	5,639	5,639	-	-
UNIFORMS	12,000	Water	100.00%	0.00%	0.00%	100.00%	12,000	12,000	-	-
GROUP LIFE & A D & D	7,203	Water	100.00%	0.00%	0.00%	100.00%	7,203	7,203	-	-
ELECTRICITY	231,073	Water	100.00%	0.00%	0.00%	100.00%	231,073	231,073	-	-
CELL PHONE STIPENDS	9,750	Water	100.00%	0.00%	0.00%	100.00%	9,750	9,750	-	-
FUEL	19,500	Water	100.00%	0.00%	0.00%	100.00%	19,500	19,500	-	-
WASTE DISPOSAL	80,600	Water	100.00%	0.00%	0.00%	100.00%	80,600	80,600	-	-
CHEMICALS	1,036,528	Water	100.00%	0.00%	0.00%	100.00%	1,036,528	1,036,528	-	-
SMALL TOOLS	5,000	Water	100.00%	0.00%	0.00%	100.00%	5,000	5,000	-	-

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
LAKE SUPPLIES	20,200	Water	100.00%	0.00%	0.00%	100.00%	20,200	20,200	-	-
FUEL - VEHICLES	27,299	Water	100.00%	0.00%	0.00%	100.00%	27,299	27,299	-	-
OFFICE SUPPLIES	3,200	Water	100.00%	0.00%	0.00%	100.00%	3,200	3,200	-	-
LABORATORY EXPENSE	71,200	Water	100.00%	0.00%	0.00%	100.00%	71,200	71,200	-	-
SAFETY SUPPLIES	8,398	Water	100.00%	0.00%	0.00%	100.00%	8,398	8,398	-	-
OTHER - MATERIALS AND SUPPLIES	5,500	Water	100.00%	0.00%	0.00%	100.00%	5,500	5,500	-	-
MAINTENANCE - EQUIPMENT	242,801	Water	100.00%	0.00%	0.00%	100.00%	242,801	242,801	-	-
MAINTENANCE - PUMPING EQUIPMENT	128,250	Water	100.00%	0.00%	0.00%	100.00%	128,250	128,250	-	-
MAINT - RESERVOIR & TANKS	142,200	Water	100.00%	0.00%	0.00%	100.00%	142,200	142,200	-	-
FACILITIES	30,300	Water	100.00%	0.00%	0.00%	100.00%	30,300	30,300	-	-
BUILDINGS	293,650	Water	100.00%	0.00%	0.00%	100.00%	293,650	293,650	-	-
MAINTENANCE - METERS	94,800	Water	100.00%	0.00%	0.00%	100.00%	94,800	94,800	-	-
MAINTENANCE - GROUNDS	82,000	Water	100.00%	0.00%	0.00%	100.00%	82,000	82,000	-	-
MOTOR VEHICLES	15,661	Water	100.00%	0.00%	0.00%	100.00%	15,661	15,661	-	-
INSURANCE	100,206	Water	100.00%	0.00%	0.00%	100.00%	100,206	100,206	-	-
CONSULTANTS	70,100	Water	100.00%	0.00%	0.00%	100.00%	70,100	70,100	-	-
PROFESSIONAL SERVICES - OTHERS	16,000	Water	100.00%	0.00%	0.00%	100.00%	16,000	16,000	-	-
POSTAGE AND FREIGHT	4,000	Water	100.00%	0.00%	0.00%	100.00%	4,000	4,000	-	-
EDUCATION & DEVELOPMENT	16,000	Water	100.00%	0.00%	0.00%	100.00%	16,000	16,000	-	-
DUES AND MEMBERSHIPS	11,090	Water	100.00%	0.00%	0.00%	100.00%	11,090	11,090	-	-
RENTS AND LEASES	2,000	Water	100.00%	0.00%	0.00%	100.00%	2,000	2,000	-	-
OTHER	1,500	Water	100.00%	0.00%	0.00%	100.00%	1,500	1,500	-	-
Water Supply and Treatment Subtotal	4,701,593		100.00%	0.00%	0.00%		4,701,593	4,701,593	-	-
Water Distribution										
SALARIES & WAGES - REGULAR	1,322,255	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,322,255	1,306,439	-	15,816
SALARIES & WAGES - OVERTIME	41,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	41,000	40,510	-	490
STANDBY PAY	20,965	Water - FAMS	98.80%	0.00%	1.20%	100.00%	20,965	20,714	-	251
FICA EXPENSE	108,557	Water - FAMS	98.80%	0.00%	1.20%	100.00%	108,557	107,258	-	1,299
RETIREMENT CONTRIBUTION	94,650	Water - FAMS	98.80%	0.00%	1.20%	100.00%	94,650	93,518	-	1,132
DEFERRED COMPENSATION	31,720	Water - FAMS	98.80%	0.00%	1.20%	100.00%	31,720	31,341	-	379
WORKERS' COMPENSATION	22,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	22,000	21,737	-	263
HEALTH INSURANCE	403,004	Water - FAMS	98.80%	0.00%	1.20%	100.00%	403,004	398,183	-	4,821
DENTAL INSURANCE	16,871	Water - FAMS	98.80%	0.00%	1.20%	100.00%	16,871	16,669	-	202
DISABILITY SALARY CONTINUATION	7,079	Water - FAMS	98.80%	0.00%	1.20%	100.00%	7,079	6,994	-	85
UNIFORMS	21,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	21,000	20,749	-	251
GROUP LIFE & A D & D	8,818	Water - FAMS	98.80%	0.00%	1.20%	100.00%	8,818	8,713	-	105
ELECTRICITY	165,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	165,000	163,026	-	1,974
CELL PHONE STIPENDS	8,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	8,000	7,904	-	96
FUEL	5,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	5,000	4,940	-	60

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
WASTE DISPOSAL	500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	500	494	-	6
SMALL TOOLS	7,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	7,000	6,916	-	84
SUBSCRIPTIONS	175	Water - FAMS	98.80%	0.00%	1.20%	100.00%	175	173	-	2
FUEL - VEHICLES	68,500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	68,500	67,681	-	819
OFFICE SUPPLIES	1,500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,500	1,482	-	18
SAFETY SUPPLIES	12,798	Water - FAMS	98.80%	0.00%	1.20%	100.00%	12,798	12,645	-	153
OTHER - MATERIALS AND SUPPLIES	1,200	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,200	1,186	-	14
BUILDINGS	1,500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,500	1,482	-	18
MAINTENANCE - MAINS	297,185	Water - FAMS	98.80%	0.00%	1.20%	100.00%	297,185	293,630	-	3,555
MAINTENANCE - METERS	70,910	Water - FAMS	98.80%	0.00%	1.20%	100.00%	70,910	70,062	-	848
MAINTENANCE - HYDRANTS	30,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	30,000	29,641	-	359
MAINTENANCE - SERVICE LINES	37,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	37,000	36,557	-	443
MOTOR VEHICLES	67,685	Water - FAMS	98.80%	0.00%	1.20%	100.00%	67,685	66,875	-	810
INSURANCE	10,707	Water - FAMS	98.80%	0.00%	1.20%	100.00%	10,707	10,579	-	128
POSTAGE AND FREIGHT	1,500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,500	1,482	-	18
PRINTING AND REPRODUCTION	1,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,000	988	-	12
EDUCATION & DEVELOPMENT	12,070	Water - FAMS	98.80%	0.00%	1.20%	100.00%	12,070	11,926	-	144
DUES AND MEMBERSHIPS	1,600	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,600	1,581	-	19
RENTS AND LEASES	2,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	2,000	1,976	-	24
OTHER	500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	500	494	-	6
FORCE ACCOUNT - LABOR	(53,000)	Water - FAMS	98.80%	0.00%	1.20%	100.00%	(53,000)	(52,366)	-	(634)
FORCE ACCOUNT - VEHICLE	-	Water - FAMS	98.80%	0.00%	1.20%	100.00%	-	-	-	-
Water Distribution Subtotal	2,848,249		98.80%	0.00%	1.20%		2,848,249	2,814,179	-	34,070
Wastewater Treatment										
SALARIES & WAGES - REGULAR	1,169,976	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	1,169,976	-	1,122,341	47,635
SALARIES & WAGES - OVERTIME	60,080	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	60,080	-	57,634	2,446
STANDBY PAY	6,583	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	6,583	-	6,315	268
FICA EXPENSE	99,567	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	99,567	-	95,513	4,054
RETIREMENT CONTRIBUTION	86,812	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	86,812	-	83,277	3,535
DEFERRED COMPENSATION	31,200	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	31,200	-	29,930	1,270
WORKERS' COMPENSATION	24,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	24,000	-	23,023	977
HEALTH INSURANCE	291,731	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	291,731	-	279,853	11,878
DENTAL INSURANCE	13,301	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	13,301	-	12,759	542
DISABILITY SALARY CONTINUATION	5,574	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	5,574	-	5,347	227
UNIFORMS	12,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	12,000	-	11,511	489
GROUP LIFE & A D & D	6,563	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	6,563	-	6,296	267
ELECTRICITY	529,500	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	529,500	-	507,942	21,558
CELL PHONE STIPENDS	6,600	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	6,600	-	6,331	269
FUEL	65,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	65,000	-	62,354	2,646
WASTE DISPOSAL	562,521	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	562,521	-	539,618	22,903

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
CHEMICALS	695,080	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	695,080	-	666,780	28,300
LAND APPLICATION	60,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	60,000	-	57,557	2,443
SMALL TOOLS	5,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	5,000	-	4,796	204
FUEL - VEHICLES	20,107	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	20,107	-	19,288	819
OFFICE SUPPLIES	5,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	5,000	-	4,796	204
LABORATORY EXPENSE	114,900	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	114,900	-	110,222	4,678
SAFETY SUPPLIES	12,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	12,000	-	11,511	489
OTHER - MATERIALS AND SUPPLIES	5,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	5,000	-	4,796	204
MAINTENANCE - EQUIPMENT	349,954	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	349,954	-	335,706	14,248
MAINTENANCE - PUMPING EQUIPMENT	365,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	365,000	-	350,139	14,861
FACILITIES	-	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	-	-	-	-
BUILDINGS	69,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	69,000	-	66,191	2,809
MAINTENANCE - METERS	75,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	75,000	-	71,946	3,054
MAINTENANCE - GROUNDS	12,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	12,000	-	11,511	489
MOTOR VEHICLES	15,180	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	15,180	-	14,562	618
INSURANCE	127,140	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	127,140	-	121,964	5,176
CONSULTANTS	146,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	146,000	-	140,056	5,944
POSTAGE AND FREIGHT	7,655	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	7,655	-	7,343	312
EDUCATION & DEVELOPMENT	18,500	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	18,500	-	17,747	753
DUES AND MEMBERSHIPS	3,600	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	3,600	-	3,453	147
RENTS AND LEASES	10,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	10,000	-	9,593	407
OTHER	19,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	19,000	-	18,226	774
Wastewater Treatment Subtotal	5,106,124		0.00%	95.93%	4.07%		5,106,124	-	4,898,231	207,893

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Sewer Collection										
SALARIES & WAGES - REGULAR	453,442	Sewer	0.00%	100.00%	0.00%	100.00%	453,442	-	453,442	-
SALARIES & WAGES - OVERTIME	23,500	Sewer	0.00%	100.00%	0.00%	100.00%	23,500	-	23,500	-
STANDBY PAY	9,747	Sewer	0.00%	100.00%	0.00%	100.00%	9,747	-	9,747	-
FICA EXPENSE	38,124	Sewer	0.00%	100.00%	0.00%	100.00%	38,124	-	38,124	-
RETIREMENT CONTRIBUTION	33,240	Sewer	0.00%	100.00%	0.00%	100.00%	33,240	-	33,240	-
DEFERRED COMPENSATION	14,560	Sewer	0.00%	100.00%	0.00%	100.00%	14,560	-	14,560	-
WORKERS' COMPENSATION	13,000	Sewer	0.00%	100.00%	0.00%	100.00%	13,000	-	13,000	-
HEALTH INSURANCE	139,144	Sewer	0.00%	100.00%	0.00%	100.00%	139,144	-	139,144	-
DENTAL INSURANCE	5,341	Sewer	0.00%	100.00%	0.00%	100.00%	5,341	-	5,341	-
DISABILITY SALARY CONTINUATION	2,209	Sewer	0.00%	100.00%	0.00%	100.00%	2,209	-	2,209	-
UNIFORMS	9,000	Sewer	0.00%	100.00%	0.00%	100.00%	9,000	-	9,000	-
GROUP LIFE & A D & D	3,013	Sewer	0.00%	100.00%	0.00%	100.00%	3,013	-	3,013	-
ELECTRICITY	119,759	Sewer	0.00%	100.00%	0.00%	100.00%	119,759	-	119,759	-
CELL PHONE STIPENDS	1,800	Sewer	0.00%	100.00%	0.00%	100.00%	1,800	-	1,800	-
FUEL	7,000	Sewer	0.00%	100.00%	0.00%	100.00%	7,000	-	7,000	-
WASTE DISPOSAL	750	Sewer	0.00%	100.00%	0.00%	100.00%	750	-	750	-
CHEMICALS	200,000	Sewer	0.00%	100.00%	0.00%	100.00%	200,000	-	200,000	-
SMALL TOOLS	3,500	Sewer	0.00%	100.00%	0.00%	100.00%	3,500	-	3,500	-
FUEL - VEHICLES	35,000	Sewer	0.00%	100.00%	0.00%	100.00%	35,000	-	35,000	-
OFFICE SUPPLIES	1,500	Sewer	0.00%	100.00%	0.00%	100.00%	1,500	-	1,500	-
SAFETY SUPPLIES	9,686	Sewer	0.00%	100.00%	0.00%	100.00%	9,686	-	9,686	-
OTHER - MATERIALS AND SUPPLIES	2,000	Sewer	0.00%	100.00%	0.00%	100.00%	2,000	-	2,000	-
MAINTENANCE - MAINS	110,000	Sewer	0.00%	100.00%	0.00%	100.00%	110,000	-	110,000	-
MAINTENANCE - SERVICE LINES	2,500	Sewer	0.00%	100.00%	0.00%	100.00%	2,500	-	2,500	-
MOTOR VEHICLES	65,000	Sewer	0.00%	100.00%	0.00%	100.00%	65,000	-	65,000	-
INSURANCE	8,800	Sewer	0.00%	100.00%	0.00%	100.00%	8,800	-	8,800	-
POSTAGE AND FREIGHT	700	Sewer	0.00%	100.00%	0.00%	100.00%	700	-	700	-
PRINTING AND REPRODUCTION	500	Sewer	0.00%	100.00%	0.00%	100.00%	500	-	500	-
EDUCATION & DEVELOPMENT	10,240	Sewer	0.00%	100.00%	0.00%	100.00%	10,240	-	10,240	-
DUES AND MEMBERSHIPS	2,000	Sewer	0.00%	100.00%	0.00%	100.00%	2,000	-	2,000	-
RENTS AND LEASES	1,500	Sewer	0.00%	100.00%	0.00%	100.00%	1,500	-	1,500	-
OTHER	500	Sewer	0.00%	100.00%	0.00%	100.00%	500	-	500	-
FORCE ACCOUNT - LABOR	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FORCE ACCOUNT - VEHICLE	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
Sewer Collection Subtotal	1,327,055		0.00%	100.00%	0.00%		1,327,055	-	1,327,055	-
Debt Service										
Series 2003	1,317,750	FAMS	79.00%	21.00%	0.00%	100.00%	1,317,750	1,041,023	276,728	-
Series 2004B	200,000	FAMS	7.00%	93.00%	0.00%	100.00%	200,000	14,000	186,000	-
Series 2005	2,770,100	FAMS	31.00%	69.00%	0.00%	100.00%	2,770,100	858,731	1,911,369	-
Series 2006	785,200	FAMS	80.31%	19.69%	0.00%	100.00%	785,200	630,594	154,606	-
Series 2010	2,439,600	FAMS	86.00%	14.00%	0.00%	100.00%	2,439,600	2,098,056	341,544	-
Series 2014	700,725	FAMS	80.00%	20.00%	0.00%	100.00%	700,725	560,580	140,145	-
Series 2005 - Forward Purchase	(125,048)	FAMS	31.00%	69.00%	0.00%	100.00%	(125,048)	(38,765)	(86,283)	-
SRF Loan	328,000	Sewer	0.00%	100.00%	0.00%	100.00%	328,000	-	328,000	-
Debt Service Subtotal	8,416,327		61.36%	38.64%	0.00%		8,416,327	5,164,219	3,252,108	-

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Capital Projects										
Capital Improvements Transfer	400,000	Five Year CIP	44.10%	55.90%	0.00%	100.00%	400,000	176,391	223,609	-
Cash Funded Capital Projects	4,989,050	Five Year CIP	44.10%	55.90%	0.00%	100.00%	4,989,050	2,200,055	2,788,995	-
CIP Funded from Reserve Fund	5,625,950	FY16 CIP	21.34%	78.66%	0.00%	100.00%	5,625,950	1,200,310	4,425,640	-
Minor Capital Equipment Not In Budget	875,000	Indirect	54.39%	44.09%	1.52%	100.00%	875,000	475,874	385,802	13,324
Capital Projects Subtotal	11,890,000		34.08%	65.80%	0.11%		11,890,000	4,052,630	7,824,046	13,324
Contribution to (Use of) Reserves										
Transfer to Rate Stabilization Fund	250,000	Revenues	50.63%	49.37%	0.00%	100.00%	250,000	126,580	123,420	-
Cont. to R&R & Contingency Funds - RW	263,909	Direct	0.00%	0.00%	100.00%	100.00%	263,909	-	-	263,909
Contribution to (Use of) Reserves Subtotal	513,909		24.63%	24.02%	51.35%		513,909	126,580	123,420	263,909
Total Expenditures	**$ 41,603,694**		**49.63%**	**48.95%**	**1.43%**		**$ 41,603,694**	**$ 20,646,638**	**$ 20,363,334**	**$ 593,722**
Expenses Excluded From Indirect Allocation								49.6%	48.9%	1.4%
Debt Service and Capital								9,343,428	11,199,574	277,234
Net Expenses for Indirect Allocation	**$ 20,783,458**							**$ 11,303,210**	**$ 9,163,760**	**$ 316,489**
% of Expenditures								54.4%	44.1%	1.5%

Prepared by Burton & Associates

1/26/2016

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Executive Directors Office													
SALARIES & WAGES - REGULAR	299,103	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	52,206	117,366	70,749	31,671	27,111
PER DIEM	8,158	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,424	3,201	1,930	864	739
FICA EXPENSE	21,739	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,794	8,530	5,142	2,302	1,970
RETIREMENT CONTRIBUTION	20,680	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,609	8,115	4,891	2,190	1,874
DEFERRED COMPENSATION	4,242	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	740	1,665	1,003	449	385
WORKERS' COMPENSATION	6,526	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,139	2,561	1,544	691	592
HEALTH INSURANCE	39,948	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	6,973	15,676	9,449	4,230	3,621
DENTAL INSURANCE	2,038	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	356	800	482	216	185
DISABILITY SALARY CONTINUATION	882	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	154	346	209	93	80
AUTOMOBILE ALLOWANCE	3,263	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	570	1,280	772	346	296
GROUP LIFE & A D & D	1,051	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	183	413	249	111	95
ELECTRICITY	24,474	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	4,272	9,603	5,789	2,591	2,218
CELL PHONE STIPENDS	2,719	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	475	1,067	643	288	246
FUEL	6,526	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,139	2,561	1,544	691	592
SUBSCRIPTIONS	495	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	86	194	117	52	45
OFFICE SUPPLIES	5,928	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,035	2,326	1,402	628	537
SAFETY SUPPLIES	245	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	43	96	58	26	22
LEGAL	130,525	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	22,782	51,217	30,874	13,821	11,831
INSURANCE	21,270	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,712	8,346	5,031	2,252	1,928
CONSULTANTS	20,667	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,607	8,109	4,888	2,188	1,873
PROFESSIONAL SERVICES - OTHERS	-	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	-	-	-	-	-
POSTAGE AND FREIGHT	6,363	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,111	2,497	1,505	674	577
CUSTOMER INFORMATION	11,766	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,054	4,617	2,783	1,246	1,067
ADVERTISING	1,974	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	345	775	467	209	179
OTHER	2,872	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	501	1,127	679	304	260
PRINTING AND REPRODUCTION	544	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	95	213	129	58	49
EDUCATION & DEVELOPMENT	7,114	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,242	2,791	1,683	753	645
BOARD TRAVEL	2,447	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	427	960	579	259	222
DUES AND MEMBERSHIPS	9,534	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,664	3,741	2,255	1,010	864
CONSERVATION	13,596	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,373	5,335	3,216	1,440	1,232
BOARD EXPENSE	2,447	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	427	960	579	259	222
OTHER	843	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	147	331	199	89	76
FORCE ACCOUNT - LABOR	(22,656)	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	(3,954)	(8,890)	(5,359)	(2,399)	(2,054)
Executive Directors Office Subtotal	**657,325**								**114,730**	**257,930**	**155,481**	**69,602**	**59,581**
Customer Services													
SALARIES & WAGES - REGULAR	214,653	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	214,653	-
SALARIES & WAGES - OVERTIME	1,639	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	1,639	-
FICA EXPENSE	16,940	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	16,940	-
RETIREMENT CONTRIBUTION	14,770	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	14,770	-
DEFERRED COMPENSATION	7,386	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	7,386	-
HEALTH INSURANCE	58,964	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	58,964	-
DENTAL INSURANCE	3,029	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	3,029	-
DISABILITY SALARY CONTINUATION	943	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	943	-
GROUP LIFE & A D & D	1,418	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	1,418	-
CELL PHONE STIPENDS	819	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	819	-
OFFICE SUPPLIES	2,185	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	2,185	-
COLLECTION SERVICES	24,584	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	24,584	-
CONSULTANTS	-	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-
POSTAGE AND FREIGHT	40,973	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	40,973	-
PRINTING AND REPRODUCTION	546	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	546	-
EDUCATION & DEVELOPMENT	2,732	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	2,732	-
OVERAGE AND SHORTAGES	-	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-
UNCOLLECTABLE ACCOUNTS	16,389	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	16,389	-
OTHER	-	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-
Customer Services Subtotal	**407,971**								**-**	**-**	**-**	**407,971**	**-**

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Engineering													
SALARIES & WAGES - REGULAR	577,004	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	100,711	226,413	136,482	61,097	52,301
SALARIES & WAGES - OVERTIME	4,895	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	854	1,921	1,158	518	444
PART TIME SUMMER	35,351	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	6,170	13,871	8,362	3,743	3,204
FICA EXPENSE	44,820	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	7,823	17,587	10,601	4,746	4,063
RETIREMENT CONTRIBUTION	39,078	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	6,821	15,334	9,243	4,138	3,542
DEFERRED COMPENSATION	10,181	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,777	3,995	2,408	1,078	923
HEALTH INSURANCE	105,645	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	18,439	41,454	24,989	11,186	9,576
DENTAL INSURANCE	4,598	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	802	1,804	1,088	487	417
DISABILITY SALARY CONTINUATION	2,594	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	453	1,018	614	275	235
GROUP LIFE & A D & D	2,612	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	456	1,025	618	277	237
CELL PHONE STIPENDS	5,003	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	873	1,963	1,184	530	454
SMALL TOOLS	1,120	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	196	440	265	119	102
SUBSCRIPTIONS	334	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	58	131	79	35	30
FUEL - VEHICLES	3,807	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	664	1,494	900	403	345
OFFICE SUPPLIES	1,985	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	346	779	470	210	180
SAFETY SUPPLIES	1,319	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	230	518	312	140	120
OTHER - MATERIALS AND SUPPLIES	789	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	138	309	187	84	71
MOTOR VEHICLES	1,360	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	237	534	322	144	123
ENGINEERING	2,719	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	475	1,067	643	288	246
CONSULTANTS	66,622	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	11,628	26,142	15,759	7,054	6,039
POSTAGE AND FREIGHT	218	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	38	85	51	23	20
PRINTING AND REPRODUCTION	870	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	152	341	206	92	79
EDUCATION & DEVELOPMENT	12,394	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,163	4,864	2,932	1,312	1,123
DUES AND MEMBERSHIPS	1,814	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	317	712	429	192	164
FOREST MANAGEMENT	5,439	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	949	2,134	1,286	576	493
OTHER	-	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	-	-	-	-	-
Engineering Subtotal	**932,570**								**162,772**	**365,935**	**220,586**	**98,747**	**84,530**
Human Resources													
SALARIES & WAGES - REGULAR	118,636	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	7,779	39,870	62,235	8,752	-
SALARIES & WAGES - OVERTIME	608	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	40	204	319	45	-
FICA EXPENSE	9,308	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	610	3,128	4,883	687	-
RETIREMENT CONTRIBUTION	8,116	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	532	2,727	4,257	599	-
DEFERRED COMPENSATION	3,793	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	249	1,275	1,990	280	-
HEALTH INSURANCE	27,317	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,791	9,180	14,330	2,015	-
DENTAL INSURANCE	1,291	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	85	434	677	95	-
VISION INSURANCE	30,394	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,993	10,214	15,944	2,242	-
WELLNESS PROFRA REIMBURSEMENT	1,398	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	92	470	733	103	-
RETIREES & COBRA INSURANCE	107,438	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	7,045	36,106	56,361	7,926	-
DISABILITY SALARY CONTINUATION	543	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	36	183	285	40	-
UNEMPLOYMENT TAX	12,765	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	837	4,290	6,697	942	-
UNIFORMS	122	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	8	41	64	9	-
GROUP LIFE & A D & D	620	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	41	208	325	46	-
CELL PHONE STIPENDS	1,064	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	70	357	558	78	-
SUBSCRIPTIONS	122	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	8	41	64	9	-
OFFICE SUPPLIES	1,520	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	100	511	797	112	-
SAFETY SUPPLIES	1,520	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	100	511	797	112	-
OTHER - MATERIALS AND SUPPLIES	304	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	20	102	159	22	-
CONSULTANTS	198,166	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	12,994	66,597	103,956	14,619	-
PROFESSIONAL SERVICES - OTHERS	19,452	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,276	6,537	10,204	1,435	-
POSTAGE AND FREIGHT	2,128	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	140	715	1,116	157	-
ADVERTISING	12,157	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	797	4,086	6,378	897	-
PRINTING AND REPRODUCTION	486	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	32	163	255	36	-
EDUCATION & DEVELOPMENT	5,349	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	351	1,798	2,806	395	-
DUES AND MEMBERSHIPS	3,039	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	199	1,021	1,594	224	-
RECRUITMENT EXPENSE	2,431	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	159	817	1,276	179	-
OTHER	15,197	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	997	5,107	7,972	1,121	-
Human Resources Subtotal	**585,283**								**38,379**	**196,694**	**307,034**	**43,177**	**-**

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Finance Department													
SALARIES & WAGES - REGULAR	233,536	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	40,762	91,638	55,240	24,728	21,168
SALARIES & WAGES - OVERTIME	-	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	-	-	-	-	-
FICA EXPENSE	17,704	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,090	6,947	4,188	1,875	1,605
RETIREMENT CONTRIBUTION	16,001	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,793	6,279	3,785	1,694	1,450
DEFERRED COMPENSATION	5,457	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	952	2,141	1,291	578	495
HEALTH INSURANCE	39,654	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	6,921	15,560	9,380	4,199	3,594
DENTAL INSURANCE	1,876	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	328	736	444	199	170
DISABILITY SALARY CONTINUATION	953	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	166	374	226	101	86
GROUP LIFE & A D & D	1,019	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	178	400	241	108	92
CELL PHONE STIPENDS	1,624	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	283	637	384	172	147
WASTE DISPOSAL	999	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	174	392	236	106	91
OFFICE SUPPLIES	1,999	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	349	784	473	212	181
OTHER - MATERIALS AND SUPPLIES	3,998	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	698	1,569	946	423	362
ACCOUNTING	14,991	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,617	5,882	3,546	1,587	1,359
CONSULTANTS	24,985	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	4,361	9,804	5,910	2,646	2,265
FINANCIAL SERVICES	120,728	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	21,072	47,373	28,556	12,784	10,943
TRUSTEE SERVICES	14,666	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,560	5,755	3,469	1,553	1,329
PROFESSIONAL SERVICES - OTHERS	11,993	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,093	4,706	2,837	1,270	1,087
POSTAGE AND FREIGHT	1,999	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	349	784	473	212	181
PRINTING AND REPRODUCTION	1,499	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	262	588	355	159	136
EDUCATION & DEVELOPMENT	4,510	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	787	1,770	1,067	478	409
DUES AND MEMBERSHIPS	1,202	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	210	472	284	127	109
RENTS AND LEASES	1,699	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	297	667	402	180	154
OTHER	-	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	-	-	-	-	-
Finance Department Subtotal	**523,092**								**91,301**	**205,258**	**123,730**	**55,389**	**47,414**
IT Department													
SALARIES & WAGES - REGULAR	194,788	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	12,773	65,462	102,184	14,370	-
SALARIES & WAGES - OVERTIME	-	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	-	-	-	-	-
FICA EXPENSE	15,375	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,008	5,167	8,066	1,134	-
RETIREMENT CONTRIBUTION	13,405	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	879	4,505	7,032	989	-
DEFERRED COMPENSATION	1,897	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	124	637	995	140	-
HEALTH INSURANCE	35,447	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	2,324	11,913	18,595	2,615	-
DENTAL INSURANCE	1,839	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	121	618	965	136	-
DISABILITY SALARY CONTINUATION	859	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	56	289	451	63	-
GROUP LIFE & A D & D	838	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	55	282	439	62	-
TELEPHONE - LOCAL	65,018	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	4,263	21,850	34,108	4,796	-
CELL PHONE STIPENDS	3,647	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	239	1,226	1,913	269	-
OFFICE SUPPLIES	6,079	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	399	2,043	3,189	448	-
COMPUTER EQUIPMENT & PARTS	43,876	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	2,877	14,745	23,017	3,237	-
MAINTENANCE - EQUIPMENT	187,145	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	12,272	62,893	98,175	13,806	-
CONSULTANTS	75,984	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	4,983	25,536	39,860	5,605	-
EDUCATION & DEVELOPMENT	10,443	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	685	3,510	5,478	770	-
RENTS AND LEASES	24,558	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,610	8,253	12,883	1,812	-
IT Department Subtotal	**681,198**								**44,669**	**228,927**	**357,350**	**50,252**	**-**

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Water Supply and Treatment													
SALARIES & WAGES - REGULAR	1,252,160	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	204,434	1,047,726	-	-	-
SALARIES & WAGES - OVERTIME	66,119	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	10,795	55,324	-	-	-
STANDBY PAY	4,929	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	805	4,124	-	-	-
PART TIME SUMMER	18,800	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	3,069	15,731	-	-	-
FICA EXPENSE	106,174	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	17,335	88,839	-	-	-
RETIREMENT CONTRIBUTION	92,573	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	15,114	77,459	-	-	-
DEFERRED COMPENSATION	28,600	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	4,669	23,931	-	-	-
WORKERS' COMPENSATION	26,000	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	4,245	21,755	-	-	-
HEALTH INSURANCE	299,490	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	48,896	250,594	-	-	-
DENTAL INSURANCE	13,100	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	2,139	10,961	-	-	-
DISABILITY SALARY CONTINUATION	5,639	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	921	4,718	-	-	-
UNIFORMS	12,000	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	1,959	10,041	-	-	-
GROUP LIFE & A D & D	7,203	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	1,176	6,027	-	-	-
ELECTRICITY	231,073	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	231,073	-	-	-
CELL PHONE STIPENDS	9,750	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	1,592	8,158	-	-	-
FUEL	19,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	19,500	-	-	-
WASTE DISPOSAL	80,600	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	80,600	-	-	-
CHEMICALS	1,036,528	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	1,036,528	-	-	-	-
SMALL TOOLS	5,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	5,000	-	-	-
LAKE SUPPLIES	20,200	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	20,200	-	-	-	-
FUEL - VEHICLES	27,299	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	27,299	-	-	-
OFFICE SUPPLIES	3,200	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	522	2,678	-	-	-
LABORATORY EXPENSE	71,200	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	71,200	-	-	-
SAFETY SUPPLIES	8,398	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	8,398	-	-	-
OTHER - MATERIALS AND SUPPLIES	5,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	5,500	-	-	-
MAINTENANCE - EQUIPMENT	242,801	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	242,801	-	-	-
MAINTENANCE - PUMPING EQUIPMENT	128,250	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	128,250	-	-	-
MAINT - RESERVOIR & TANKS	142,200	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	142,200	-	-	-	-
FACILITIES	30,300	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	30,300	-	-	-
BUILDINGS	293,650	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	293,650	-	-	-
MAINTENANCE - METERS	94,800	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	94,800	-	-	-
MAINTENANCE - GROUNDS	82,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	82,000	-	-	-
MOTOR VEHICLES	15,661	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	15,661	-	-	-
INSURANCE	100,206	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	100,206	-	-	-
CONSULTANTS	70,100	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	70,100	-	-	-
PROFESSIONAL SERVICES - OTHERS	16,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	16,000	-	-	-
POSTAGE AND FREIGHT	4,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	4,000	-	-	-
EDUCATION & DEVELOPMENT	16,000	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	2,612	13,388	-	-	-
DUES AND MEMBERSHIPS	11,090	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	1,811	9,279	-	-	-
RENTS AND LEASES	2,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	2,000	-	-	-
OTHER	1,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	1,500	-	-	-
Water Supply and Treatment Subtotal	**4,701,593**								**1,521,022**	**3,180,571**	**-**	**-**	**-**

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Water Distribution													
SALARIES & WAGES - REGULAR	1,306,439	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	685,880	228,627	391,932
SALARIES & WAGES - OVERTIME	40,510	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	21,268	7,089	12,153
STANDBY PAY	20,714	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	10,875	3,625	6,214
FICA EXPENSE	107,258	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	56,311	18,770	32,178
RETIREMENT CONTRIBUTION	93,518	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	49,097	16,366	28,055
DEFERRED COMPENSATION	31,341	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	16,454	5,485	9,402
WORKERS' COMPENSATION	21,737	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	11,412	3,804	6,521
HEALTH INSURANCE	398,183	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	209,046	69,682	119,455
DENTAL INSURANCE	16,669	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	8,751	2,917	5,001
DISABILITY SALARY CONTINUATION	6,994	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	3,672	1,224	2,098
UNIFORMS	20,749	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	10,893	3,631	6,225
GROUP LIFE & A D & D	8,713	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	4,574	1,525	2,614
ELECTRICITY	163,026	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	114,118	-	48,908
CELL PHONE STIPENDS	7,904	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	5,533	-	2,371
FUEL	4,940	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	3,458	-	1,482
WASTE DISPOSAL	494	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	346	-	148
SMALL TOOLS	6,916	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	4,841	-	2,075
SUBSCRIPTIONS	173	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	121	-	52
FUEL - VEHICLES	67,681	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	47,376	-	20,304
OFFICE SUPPLIES	1,482	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	1,037	-	445
SAFETY SUPPLIES	12,645	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	8,851	-	3,793
OTHER - MATERIALS AND SUPPLIES	1,186	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	830	-	356
BUILDINGS	1,482	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	1,037	-	445
MAINTENANCE - MAINS	293,630	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	205,541	-	88,089
MAINTENANCE - METERS	70,062	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	70,062	-
MAINTENANCE - HYDRANTS	29,641	Fire Protection	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	-	29,641
MAINTENANCE - SERVICE LINES	36,557	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	36,557	-
MOTOR VEHICLES	66,875	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	46,813	-	20,063
INSURANCE	10,579	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	7,405	-	3,174
POSTAGE AND FREIGHT	1,482	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	1,037	-	445
PRINTING AND REPRODUCTION	988	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	692	-	296
EDUCATION & DEVELOPMENT	11,926	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	6,261	2,087	3,578
DUES AND MEMBERSHIPS	1,581	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	830	277	474
RENTS AND LEASES	1,976	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	1,383	-	593
OTHER	494	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	346	-	148
FORCE ACCOUNT - LABOR	(52,366)	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	(36,656)	-	(15,710)
FORCE ACCOUNT - VEHICLE	-	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	-	-	-
Water Distribution Subtotal	**2,814,179**								**-**	**-**	**1,509,435**	**471,727**	**833,017**
Wastewater Treatment													
SALARIES & WAGES - REGULAR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SALARIES & WAGES - OVERTIME	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
STANDBY PAY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FICA EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DEFERRED COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
WORKERS' COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
HEALTH INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DENTAL INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DISABILITY SALARY CONTINUATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
UNIFORMS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
GROUP LIFE & A D & D	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
ELECTRICITY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CELL PHONE STIPENDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FUEL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
WASTE DISPOSAL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CHEMICALS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
LAND APPLICATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SMALL TOOLS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FUEL - VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OFFICE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
LABORATORY EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SAFETY SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OTHER - MATERIALS AND SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - EQUIPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - PUMPING EQUIPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FACILITIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
BUILDINGS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - METERS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - GROUNDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MOTOR VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CONSULTANTS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
POSTAGE AND FREIGHT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
EDUCATION & DEVELOPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DUES AND MEMBERSHIPS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
RENTS AND LEASES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OTHER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
Wastewater Treatment Subtotal	-								-	-	-	-	-
Sewer Collection													
SALARIES & WAGES - REGULAR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SALARIES & WAGES - OVERTIME	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
STANDBY PAY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FICA EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DEFERRED COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
WORKERS' COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
HEALTH INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DENTAL INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DISABILITY SALARY CONTINUATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
UNIFORMS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
GROUP LIFE & A D & D	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
ELECTRICITY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CELL PHONE STIPENDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FUEL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
WASTE DISPOSAL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CHEMICALS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SMALL TOOLS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FUEL - VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OFFICE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SAFETY SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OTHER - MATERIALS AND SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - MAINS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - SERVICE LINES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MOTOR VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
POSTAGE AND FREIGHT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
PRINTING AND REPRODUCTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
EDUCATION & DEVELOPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DUES AND MEMBERSHIPS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
RENTS AND LEASES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OTHER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FORCE ACCOUNT - LABOR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FORCE ACCOUNT - VEHICLE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
Sewer Collection Subtotal	-								-	-	-	-	-

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Debt Service													
Series 2003	1,041,023	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	264,342	662,761	97,085	9,070	7,764
Series 2004B	14,000	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	3,555	8,913	1,306	122	104
Series 2005	858,731	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	218,054	546,706	80,085	7,482	6,405
Series 2006	630,594	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	160,124	401,464	58,809	5,494	4,703
Series 2010	2,098,056	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	532,750	1,335,714	195,664	18,280	15,648
Series 2014	560,580	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	142,346	356,890	52,279	4,884	4,181
Series 2005 - Forward Purchase	(38,765)	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	(9,843)	(24,679)	(3,615)	(338)	(289)
SRF Loan	-	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	-	-	-	-	-
Debt Service Subtotal	**5,164,219**								**1,311,328**	**3,287,768**	**481,612**	**44,994**	**38,516**
Capital Projects													
Capital Improvements Transfer	176,391	Five Year CIP	7.12%	17.36%	75.52%	0.00%	0.00%	100.00%	12,561	30,625	133,204	-	-
Cash Funded Capital Projects	2,200,055	Five Year CIP	7.12%	17.36%	75.52%	0.00%	0.00%	100.00%	156,674	381,972	1,661,409	-	-
CIP Funded from Reserve Fund	1,200,310	Five Year CIP	7.12%	17.36%	75.52%	0.00%	0.00%	100.00%	85,478	208,397	906,435	-	-
Minor Capital Equipment Not In Budget	475,874	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	83,059	186,730	112,561	50,389	43,134
Capital Projects Subtotal	**4,052,630**								**337,773**	**807,725**	**2,813,609**	**50,389**	**43,134**
Contribution to (Use of) Reserves													
Transfer to Rate Stabilization Fund	126,580	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	22,093	49,669	29,941	13,403	11,473
Cont. to R&R & Contingency Funds - RW	-	Assets	0.00%	42.43%	55.56%	2.01%	0.00%	100.00%	-	-	-	-	-
Contribution to (Use of) Reserves Subtotal	**126,580**								**22,093**	**49,669**	**29,941**	**13,403**	**11,473**
TOTAL EXPENDITURES	**20,646,638**								**3,644,067**	**8,580,477**	**5,998,778**	**1,305,651**	**1,117,665**
% Allocation									17.65%	41.56%	29.06%	6.32%	5.41%
Expenses Excluded From Indirect Allocation													
Debt Service	9,343,428								1,671,194	4,145,162	3,325,162	108,786	93,123
Net Expenses for Indirect Allocation	11,303,210								1,972,873	4,435,315	2,673,616	1,196,865	1,024,541
% of Expenditures							(Basis of Indirect Allocations ->)		17.45%	39.24%	23.65%	10.59%	9.06%

Prepared by Burton & Associates

1/26/2016

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Executive Directors Office											
SALARIES & WAGES - REGULAR	242,490	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	14,792	52,135	151,071	24,491
PER DIEM	6,614	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	403	1,422	4,120	668
FICA EXPENSE	17,624	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,075	3,789	10,980	1,780
RETIREMENT CONTRIBUTION	16,765	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,023	3,605	10,445	1,693
DEFERRED COMPENSATION	3,439	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	210	739	2,143	347
WORKERS' COMPENSATION	5,291	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	323	1,138	3,296	534
HEALTH INSURANCE	32,387	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,976	6,963	20,177	3,271
DENTAL INSURANCE	1,653	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	101	355	1,030	167
DISABILITY SALARY CONTINUATION	715	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	44	154	446	72
AUTOMOBILE ALLOWANCE	2,645	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	161	569	1,648	267
GROUP LIFE & A D & D	852	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	52	183	531	86
ELECTRICITY	19,841	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,210	4,266	12,361	2,004
CELL PHONE STIPENDS	2,205	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	134	474	1,373	223
FUEL	5,291	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	323	1,138	3,296	534
SUBSCRIPTIONS	401	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	24	86	250	41
OFFICE SUPPLIES	4,806	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	293	1,033	2,994	485
SAFETY SUPPLIES	198	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	12	43	124	20
LEGAL	105,820	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	6,455	22,751	65,926	10,688
INSURANCE	17,244	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,052	3,707	10,743	1,742
CONSULTANTS	16,755	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,022	3,602	10,438	1,692
PROFESSIONAL SERVICES - OTHERS	-	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	-	-	-	-
POSTAGE AND FREIGHT	5,159	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	315	1,109	3,214	521
CUSTOMER INFORMATION	9,539	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	582	2,051	5,943	963
ADVERTISING	1,601	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	98	344	997	162
OTHER	2,328	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	142	501	1,450	235
PRINTING AND REPRODUCTION	441	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	27	95	275	45
EDUCATION & DEVELOPMENT	5,767	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	352	1,240	3,593	582
BOARD TRAVEL	1,984	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	121	427	1,236	200
DUES AND MEMBERSHIPS	7,729	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	471	1,662	4,815	781
CONSERVATION	11,023	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	672	2,370	6,867	1,113
BOARD EXPENSE	1,984	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	121	427	1,236	200
OTHER	683	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	42	147	426	69
FORCE ACCOUNT - LABOR	(18,368)	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	(1,120)	(3,949)	(11,443)	(1,855)
Executive Directors Office Subtotal	**532,907**							**32,507**	**114,575**	**332,001**	**53,824**
Customer Services											
SALARIES & WAGES - REGULAR	178,077	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	178,077	-	-	-
SALARIES & WAGES - OVERTIME	1,360	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	1,360	-	-	-
FICA EXPENSE	14,054	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	14,054	-	-	-
RETIREMENT CONTRIBUTION	12,253	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	12,253	-	-	-
DEFERRED COMPENSATION	6,127	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	6,127	-	-	-
HEALTH INSURANCE	48,917	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	48,917	-	-	-
DENTAL INSURANCE	2,513	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	2,513	-	-	-
DISABILITY SALARY CONTINUATION	783	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	783	-	-	-
GROUP LIFE & A D & D	1,176	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	1,176	-	-	-
CELL PHONE STIPENDS	680	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	680	-	-	-
OFFICE SUPPLIES	1,813	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	1,813	-	-	-
COLLECTION SERVICES	20,395	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	20,395	-	-	-
CONSULTANTS	-	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	-	-	-	-
POSTAGE AND FREIGHT	33,991	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	33,991	-	-	-
PRINTING AND REPRODUCTION	453	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	453	-	-	-
EDUCATION & DEVELOPMENT	2,266	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	2,266	-	-	-
OVERAGE AND SHORTAGES	-	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	-	-	-	-
UNCOLLECTABLE ACCOUNTS	13,596	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	13,596	-	-	-
OTHER	-	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	-	-	-	-
Customer Services Subtotal	**338,453**							**338,453**	**-**	**-**	**-**

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Engineering											
SALARIES & WAGES - REGULAR	467,789	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	28,535	100,575	291,433	47,247
SALARIES & WAGES - OVERTIME	3,968	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	242	853	2,472	401
PART TIME SUMMER	28,660	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,748	6,162	17,855	2,895
FICA EXPENSE	36,336	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	2,217	7,812	22,638	3,670
RETIREMENT CONTRIBUTION	31,682	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,933	6,812	19,738	3,200
DEFERRED COMPENSATION	8,254	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	503	1,775	5,142	834
HEALTH INSURANCE	85,648	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	5,225	18,414	53,359	8,650
DENTAL INSURANCE	3,728	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	227	801	2,322	376
DISABILITY SALARY CONTINUATION	2,103	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	128	452	1,310	212
GROUP LIFE & A D & D	2,117	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	129	455	1,319	214
CELL PHONE STIPENDS	4,056	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	247	872	2,527	410
SMALL TOOLS	908	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	55	195	566	92
SUBSCRIPTIONS	271	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	17	58	169	27
FUEL - VEHICLES	3,086	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	188	664	1,923	312
OFFICE SUPPLIES	1,609	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	98	346	1,003	163
SAFETY SUPPLIES	1,069	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	65	230	666	108
OTHER - MATERIALS AND SUPPLIES	639	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	39	137	398	65
MOTOR VEHICLES	1,102	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	67	237	687	111
ENGINEERING	2,205	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	134	474	1,373	223
CONSULTANTS	54,012	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	3,295	11,613	33,650	5,455
POSTAGE AND FREIGHT	176	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	11	38	110	18
PRINTING AND REPRODUCTION	705	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	43		440	71
EDUCATION & DEVELOPMENT	10,048	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	613	2,160	6,260	1,015
DUES AND MEMBERSHIPS	1,470	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	90	316	916	149
FOREST MANAGEMENT	4,409	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	269	948	2,747	445
OTHER	-	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	-	-	-	-
Engineering Subtotal	**756,055**							**46,119**	**162,400**	**471,022**	**76,362**
Human Resources											
SALARIES & WAGES - REGULAR	75,035	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	9,931	24,276	38,621	2,207
SALARIES & WAGES - OVERTIME	384	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	51	124	198	11
FICA EXPENSE	5,887	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	779	1,905	3,030	173
RETIREMENT CONTRIBUTION	5,133	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	679	1,661	2,642	151
DEFERRED COMPENSATION	2,399	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	318	776	1,235	71
HEALTH INSURANCE	17,278	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	2,287	5,590	8,893	508
DENTAL INSURANCE	817	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	108	264	420	24
VISION INSURANCE	19,223	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	2,544	6,219	9,894	565
WELLNESS PROFRA REIMBURSEMENT	884	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	117	286	455	26
RETIREES & COBRA INSURANCE	67,952	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	8,994	21,985	34,975	1,999
DISABILITY SALARY CONTINUATION	344	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	45	111	177	10
UNEMPLOYMENT TAX	8,074	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,069	2,612	4,156	237
UNIFORMS	77	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	10	25	40	2
GROUP LIFE & A D & D	392	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	52	127	202	12
CELL PHONE STIPENDS	673	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	89	218	346	20
SUBSCRIPTIONS	77	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	10	25	40	2
OFFICE SUPPLIES	961	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	127	311	495	28
SAFETY SUPPLIES	961	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	127	311	495	28
OTHER - MATERIALS AND SUPPLIES	192	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	25	62	99	6
CONSULTANTS	125,336	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	16,589	40,550	64,511	3,686
PROFESSIONAL SERVICES - OTHERS	12,303	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,628	3,980	6,332	362
POSTAGE AND FREIGHT	1,346	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	178	435	693	40
ADVERTISING	7,689	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,018	2,488	3,958	226
PRINTING AND REPRODUCTION	308	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	41	100	158	9
EDUCATION & DEVELOPMENT	3,383	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	448	1,095	1,741	100
DUES AND MEMBERSHIPS	1,922	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	254	622	989	57
RECRUITMENT EXPENSE	1,538	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	204	498	792	45
OTHER	9,612	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,272	3,110	4,947	283
Human Resources Subtotal	**370,180**							**48,994**	**119,764**	**190,534**	**10,888**

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Finance Department											
SALARIES & WAGES - REGULAR	227,706	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	13,890	48,957	141,861	22,998
SALARIES & WAGES - OVERTIME	-	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	-	-	-	-
FICA EXPENSE	17,262	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,053	3,711	10,754	1,743
RETIREMENT CONTRIBUTION	15,602	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	952	3,354	9,720	1,576
DEFERRED COMPENSATION	5,321	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	325	1,144	3,315	537
HEALTH INSURANCE	38,664	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	2,359	8,313	24,088	3,905
DENTAL INSURANCE	1,830	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	112	393	1,140	185
DISABILITY SALARY CONTINUATION	930	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	57	200	579	94
GROUP LIFE & A D & D	994	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	61	214	619	100
CELL PHONE STIPENDS	1,583	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	97	340	987	160
WASTE DISPOSAL	974	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	59	210	607	98
OFFICE SUPPLIES	1,949	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	119	419	1,214	197
OTHER - MATERIALS AND SUPPLIES	3,898	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	238	838	2,428	394
ACCOUNTING	14,617	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	892	3,143	9,106	1,476
CONSULTANTS	24,361	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,486	5,238	15,177	2,461
FINANCIAL SERVICES	117,714	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	7,181	25,309	73,336	11,889
TRUSTEE SERVICES	14,300	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	872	3,075	8,909	1,444
PROFESSIONAL SERVICES - OTHERS	11,693	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	713	2,514	7,285	1,181
POSTAGE AND FREIGHT	1,949	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	119	419	1,214	197
PRINTING AND REPRODUCTION	1,462	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	89	314	911	148
EDUCATION & DEVELOPMENT	4,397	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	268	945	2,739	444
DUES AND MEMBERSHIPS	1,172	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	71	252	730	118
RENTS AND LEASES	1,657	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	101	356	1,032	167
OTHER	-	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	-	-	-	-
Finance Department Subtotal	**510,034**							**31,112**	**109,657**	**317,751**	**51,513**
IT Department											
SALARIES & WAGES - REGULAR	123,200	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	16,306	39,859	63,412	3,624
SALARIES & WAGES - OVERTIME	-	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	-	-	-	-
FICA EXPENSE	9,724	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,287	3,146	5,005	286
RETIREMENT CONTRIBUTION	8,479	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,122	2,743	4,364	249
DEFERRED COMPENSATION	1,200	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	159	388	617	35
HEALTH INSURANCE	22,420	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	2,967	7,253	11,540	659
DENTAL INSURANCE	1,163	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	154	376	599	34
DISABILITY SALARY CONTINUATION	543	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	72	176	280	16
GROUP LIFE & A D & D	530	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	70	171	273	16
TELEPHONE - LOCAL	41,123	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	5,443	13,304	21,166	1,209
CELL PHONE STIPENDS	2,307	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	305	746	1,187	68
OFFICE SUPPLIES	3,845	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	509	1,244	1,979	113
COMPUTER EQUIPMENT & PARTS	27,751	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	3,673	8,978	14,283	816
MAINTENANCE - EQUIPMENT	118,366	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	15,666	38,295	60,924	3,481
CONSULTANTS	48,058	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	6,361	15,548	24,736	1,413
EDUCATION & DEVELOPMENT	6,605	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	874	2,137	3,400	194
RENTS AND LEASES	15,532	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	2,056	5,025	7,995	457
IT Department Subtotal	**430,844**							**57,024**	**139,391**	**221,758**	**12,672**

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Water Supply and Treatment											
SALARIES & WAGES - REGULAR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SALARIES & WAGES - OVERTIME	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
STANDBY PAY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
PART TIME SUMMER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FICA EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
RETIREMENT CONTRIBUTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DEFERRED COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
WORKERS' COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
HEALTH INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DENTAL INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DISABILITY SALARY CONTINUATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
UNIFORMS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
GROUP LIFE & A D & D	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
ELECTRICITY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
CELL PHONE STIPENDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FUEL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
WASTE DISPOSAL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
CHEMICALS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SMALL TOOLS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
LAKE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FUEL - VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OFFICE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
LABORATORY EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SAFETY SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OTHER - MATERIALS AND SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - EQUIPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - PUMPING EQUIPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINT - RESERVOIR & TANKS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FACILITIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
BUILDINGS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - METERS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - GROUNDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MOTOR VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
CONSULTANTS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
PROFESSIONAL SERVICES - OTHERS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
POSTAGE AND FREIGHT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
EDUCATION & DEVELOPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DUES AND MEMBERSHIPS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
RENTS AND LEASES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OTHER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
Water Supply and Treatment Subtotal	-							-	-	-	-
Water Distribution											
SALARIES & WAGES - REGULAR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SALARIES & WAGES - OVERTIME	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
STANDBY PAY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FICA EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
RETIREMENT CONTRIBUTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DEFERRED COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
WORKERS' COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
HEALTH INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DENTAL INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DISABILITY SALARY CONTINUATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
UNIFORMS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
GROUP LIFE & A D & D	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
ELECTRICITY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
CELL PHONE STIPENDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FUEL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
WASTE DISPOSAL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SMALL TOOLS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SUBSCRIPTIONS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
FUEL - VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OFFICE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SAFETY SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OTHER - MATERIALS AND SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
BUILDINGS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - MAINS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - METERS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - HYDRANTS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - SERVICE LINES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MOTOR VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
POSTAGE AND FREIGHT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
PRINTING AND REPRODUCTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
EDUCATION & DEVELOPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DUES AND MEMBERSHIPS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
RENTS AND LEASES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OTHER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FORCE ACCOUNT - LABOR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FORCE ACCOUNT - VEHICLE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
Water Distribution Subtotal	-							-	-	-	-
Wastewater Treatment											
SALARIES & WAGES - REGULAR	1,122,341	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	1,061,674	60,667
SALARIES & WAGES - OVERTIME	57,634	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	54,519	3,115
STANDBY PAY	6,315	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	5,974	341
FICA EXPENSE	95,513	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	90,350	5,163
RETIREMENT CONTRIBUTION	83,277	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	78,776	4,501
DEFERRED COMPENSATION	29,930	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	28,312	1,618
WORKERS' COMPENSATION	23,023	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	21,778	1,244
HEALTH INSURANCE	279,853	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	264,726	15,127
DENTAL INSURANCE	12,759	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	12,070	690
DISABILITY SALARY CONTINUATION	5,347	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	5,058	289
UNIFORMS	11,511	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	10,889	622
GROUP LIFE & A D & D	6,296	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	5,955	340
ELECTRICITY	507,942	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	507,942	-
CELL PHONE STIPENDS	6,331	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	5,989	342
FUEL	62,354	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	62,354	-
WASTE DISPOSAL	539,618	Disposal	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	539,618
CHEMICALS	666,780	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	666,780	-
LAND APPLICATION	57,557	Disposal	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	57,557
SMALL TOOLS	4,796	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	4,796	-
FUEL - VEHICLES	19,288	Disposal	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	19,288
OFFICE SUPPLIES	4,796	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	4,796	-
LABORATORY EXPENSE	110,222	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	110,222	-
SAFETY SUPPLIES	11,511	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	11,511	-
OTHER - MATERIALS AND SUPPLIES	4,796	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	4,796	-
MAINTENANCE - EQUIPMENT	335,706	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	335,706	-
MAINTENANCE - PUMPING EQUIPMENT	350,139	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	350,139	-
FACILITIES	-	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	-
BUILDINGS	66,191	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	66,191	-
MAINTENANCE - METERS	71,946	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	71,946	-
MAINTENANCE - GROUNDS	11,511	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	11,511	-
MOTOR VEHICLES	14,562	Management Est.	0.00%	0.00%	30.00%	70.00%	100.00%	-	-	4,369	10,193
INSURANCE	121,964	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	121,964	-
CONSULTANTS	140,056	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	140,056	-
POSTAGE AND FREIGHT	7,343	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	7,343	-
EDUCATION & DEVELOPMENT	17,747	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	16,787	959
DUES AND MEMBERSHIPS	3,453	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	3,267	187
RENTS AND LEASES	9,593	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	9,593	-
OTHER	18,226	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	18,226	-
Wastewater Treatment Subtotal	**4,898,231**							-	-	**4,176,367**	**721,864**

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Sewer Collection											
SALARIES & WAGES - REGULAR	453,442	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	453,442	-	-
SALARIES & WAGES - OVERTIME	23,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	23,500	-	-
STANDBY PAY	9,747	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,747	-	-
FICA EXPENSE	38,124	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	38,124	-	-
RETIREMENT CONTRIBUTION	33,240	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	33,240	-	-
DEFERRED COMPENSATION	14,560	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	14,560	-	-
WORKERS' COMPENSATION	13,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	13,000	-	-
HEALTH INSURANCE	139,144	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	139,144	-	-
DENTAL INSURANCE	5,341	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	5,341	-	-
DISABILITY SALARY CONTINUATION	2,209	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,209	-	-
UNIFORMS	9,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,000	-	-
GROUP LIFE & A D & D	3,013	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,013	-	-
ELECTRICITY	119,759	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	119,759	-	-
CELL PHONE STIPENDS	1,800	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,800	-	-
FUEL	7,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	7,000	-	-
WASTE DISPOSAL	750	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	750	-	-
CHEMICALS	200,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	200,000	-	-
SMALL TOOLS	3,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,500	-	-
FUEL - VEHICLES	35,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	35,000	-	-
OFFICE SUPPLIES	1,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,500	-	-
SAFETY SUPPLIES	9,686	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,686	-	-
OTHER - MATERIALS AND SUPPLIES	2,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,000	-	-
MAINTENANCE - MAINS	110,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	110,000	-	-
MAINTENANCE - SERVICE LINES	2,500	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	2,500	-	-	-
MOTOR VEHICLES	65,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	65,000	-	-
INSURANCE	8,800	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	8,800	-	-
POSTAGE AND FREIGHT	700	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	700	-	-
PRINTING AND REPRODUCTION	500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	500	-	-
EDUCATION & DEVELOPMENT	10,240	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	10,240	-	-
DUES AND MEMBERSHIPS	2,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,000	-	-
RENTS AND LEASES	1,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,500	-	-
OTHER	500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	500	-	-
FORCE ACCOUNT - LABOR	-	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	-	-
FORCE ACCOUNT - VEHICLE	-	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	-	-
Sewer Collection Subtotal	**1,327,055**							**2,500**	**1,324,555**	**-**	**-**
Debt Service											
Series 2003	276,728	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	590	26,084	212,619	37,434
Series 2004B	186,000	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	397	17,532	142,910	25,161
Series 2005	1,911,369	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	4,077	180,165	1,468,566	258,561
Series 2006	154,606	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	330	14,573	118,789	20,914
Series 2010	341,544	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	729	32,194	262,419	46,202
Series 2014	140,145	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	299	13,210	107,678	18,958
Series 2005 - Forward Purchase	(86,283)	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	(184)	(8,133)	(66,294)	(11,672)
SRF Loan	328,000	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	700	30,917	252,013	44,370
Debt Service Subtotal	3,252,108							6,937	306,542	2,498,699	439,930

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Capital Projects											
Capital Improvements Transfer	223,609	Five Year CIP	0.00%	58.48%	39.21%	2.31%	100.00%	-	130,765	87,677	5,167
Cash Funded Capital Projects	2,788,995	Five Year CIP	0.00%	58.48%	39.21%	2.31%	100.00%	-	1,630,987	1,093,564	64,445
CIP Funded from Reserve Fund	4,425,640	Five Year CIP	0.00%	58.48%	39.21%	2.31%	100.00%	-	2,588,087	1,735,291	102,262
Minor Capital Equipment Not In Budget	385,802	Assets	0.00%	47.06%	45.00%	7.94%	100.00%	-	181,557	173,608	30,637
Capital Projects Subtotal	7,824,046							-	4,531,396	3,090,139	202,510
Contribution to (Use of) Reserves											
Transfer to Rate Stabilization Fund	123,420	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	7,529	26,535	76,891	12,465
Cont. to R&R & Contingency Funds - RW	-	Assets	0.00%	47.06%	45.00%	7.94%	100.00%	-	-	-	-
Contribution to (Use of) Reserves Subtotal	123,420							7,529	26,535	76,891	12,465
TOTAL EXPENDITURES	**20,363,334**							**571,175**	**6,834,816**	**11,375,163**	**1,582,028**
% Allocation								2.81%	33.56%	55.86%	7.77%
Expenses Excluded From Indirect Allocation											
Debt Service	11,199,574							14,466	4,864,474	5,665,729	654,906
Net Expenses for Indirect Allocation	9,163,760							556,710	1,970,343	5,709,433	927,122
% of Expenditures						(Basis of Indirect Allocations ->)		6.10%	21.50%	62.30%	10.10%

Prepared by Burton & Associates

Water Cost Allocation Functions & Flow Data

Schedule 8

Function	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Fire Protection	Customers
Source of Supply	X				
Treatment	X	X			
Distribution	X	X	X		
Meters/Services					X
Fire Protection				X	

% to Each Component					
Source of Supply	100%				
Treatment	70%	30%			
Distribution	58%	25%	16%		
Meters/Services					100%
Fire Protection				100%	

	AVERAGE DAY	**MAX MONTH[(1)]**	**MAX DAY[(2)]**	**PEAK HOUR[(3)]**
Water System Demands	6.9	8.0	10.0	11.9

Fiscal Year	**Average Day (MGD)**	**Max Month (MGD)**	**Max Day (MGD)**	**Max Hour (MGD)**	**MM Factor**	**MD Factor**	**MH Factor**
2011	7.51	9.67	11.91	15.10	1.29	1.59	2.01
2012	6.89	7.67	9.25	10.56	1.11	1.34	1.53
2013	6.61	7.50	10.19	12.28	1.14	1.54	1.86
2014	6.78	7.62	8.87	10.89	1.12	1.31	1.61
2015	6.91	7.69	9.63	10.64	1.11	1.39	1.54

(1) Average max month factor 2011 to 2015

(2) Average max day factor 2011 to 2015

(3) Average peak hour factor 2011 to 2015

Extra Capacity Factors by Customer Class

Schedule 9

	Single Family Residential	Multi-Family Residential	General Service	Irrigation	Total
Average Daily Consumption (MGD)	2.37	1.21	2.44	0.20	10078.86
Max Month (MGD)	2.74	1.31	2.80	0.56	
Max Month/Ratio of Avg. Day	1.16	1.08	1.15	2.80	
System Max Day/Max Month Ratio	1.15	1.15	1.15	1.15	
Daily Usage Adjustment	1.06	1.00	1.14	1.17	
Calculated Max Day Peaking Factor	1.43	1.24	1.51	3.77	
Noncoincident Demand (MGD)	3.37	1.51	3.70	0.75	15160.93
Noncoincident Max Day Peaking Factor	1.50				
Coincident Max Day Peaking Factor	1.44				
System MD Diversity*	**1.05**				

**AWWA M1: Range for System MD Diversity For Many Utility Systems is 1.10 - 1.40*

Peak Hour Usage Adjustment	1.50	1.50	1.42	1.50	
Calculated Peak Hour Peaking Factor	2.14	1.87	2.16	5.65	
Noncoincident Demand (MGD)	5.06	2.27	5.26	1.12	22330.59
Noncoincident Max Hour Peaking Factor	2.22				
Coincident Max Hour Peaking Factor	1.71				
System MH Diversity*	**1.29**				

**AWWA M1: Range for System MH Diversity For Many Utility Systems is 1.10 - 1.40*

Summary of Water and Sewer Units of Service

Schedule 10

Water Units of Service	Base Units: Annual Use 1,000 gallons	Base Units: Average Rate 1,000 gpd	Max Day Units: Peaking Factor %	Max Day Units: Total Capacity 1,000 gpd	Max Day Units: Extra Capacity 1,000 gpd	Max Hour Units: Peaking Factor %	Max Hour Units: Total Capacity 1,000 gpd	Max Hour Units: Extra Capacity 1,000 gpd	Fire Protection: Maximum Needed Fire Flow (gpm)	Fire Protection: Duration (min)	Fire Protection: Equivalent Fire Flow 1,000 gallon	Customer Units: Equivalent Meters & Services	Customer Units: Number of Customers	Customer Units: Number of Bills
Single Family Residential	863,414	2,366	143	3,372	1,006	214	5,058	1,686	1,000	120	2,182,360	18,397	18,186	218,236
Multi-Family Residential	442,803	1,213	124	1,510	297	187	2,265	755	1,000	120	68,160	3,292	568	6,816
General Service	890,738	2,440	151	3,697	1,256	216	5,263	1,566	2,000	180	499,380	7,172	1,387	16,646
Irrigation	72,499	199	377	748	549	565	1,122	374	-	-	-	724	246	2,953
Total	**2,269,454**	**6,218**		**9,327**	**3,109**		**13,708**	**4,381**			**2,749,900**	**29,585**	**20,388**	**244,651**

Sewer Unit of Service	Annual Use 1,000 gallons	Ratio of WTTP Flow to Billings	Contributed Volume 1,000 gallons	Strength (Concentration): CBOD (mg/L)	TSS (mg/L)	TKN(mg/L)	TP(mg/L)	Strength (Loadings): CBOD (lbs)	TSS (lbs)	TKN(lbs)	TP(lbs)	Customer Units: Equivalent Meters &	Number of Customers	Number of Bills
Single Family Residential	797,208	38%	1,100,147	235	275	31	6	2,157,471	2,524,700	284,603	55,084	17,534	17,349	208,185
Multi-Family Residential	441,715	38%	609,567	235	275	31	6	1,195,406	1,398,879	157,692	30,521	3,275	565	6,780
General Service	840,299	38%	1,159,613	235	275	31	6	2,274,087	2,661,166	299,986	58,062	6,981	1,314	15,770
Total	**2,079,222**		**2,869,326**					**5,626,964**	**6,584,745**	**742,280**	**143,667**	**27,789**	**19,228**	**230,735**
WWTP Actuals			*2,874,266*					*5,940,635*	*6,954,264*	*744,401*	*147,922*			
			Limits per Rate Ordinance	*205*	*235*	*25*	*6.5*							

Water Functional Cost Allocations

Schedule 11

	TY Costs	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Fire Protection	Customer - Meters/Services
Water System Costs By Function						
Source of Supply	$ 3,644,067	$ 3,644,067	$ -	$ -	$ -	$ -
Treatment	$ 8,580,477	$ 5,971,139	$ 2,609,338	$ -	$ -	$ -
Distribution	$ 5,998,778	$ 3,499,203	$ 1,529,123	$ 970,453	$ -	$ -
Meters/Services	$ 1,305,651	$ -	$ -	$ -	$ -	$ 1,305,651
Fire Protection	$ 1,117,665	$ -	$ -	$ -	$ 1,117,665	$ -
Total Costs	**$ 20,646,638**	**$ 13,114,408**	**$ 4,138,461**	**$ 970,453**	**$ 1,117,665**	**$ 1,305,651**

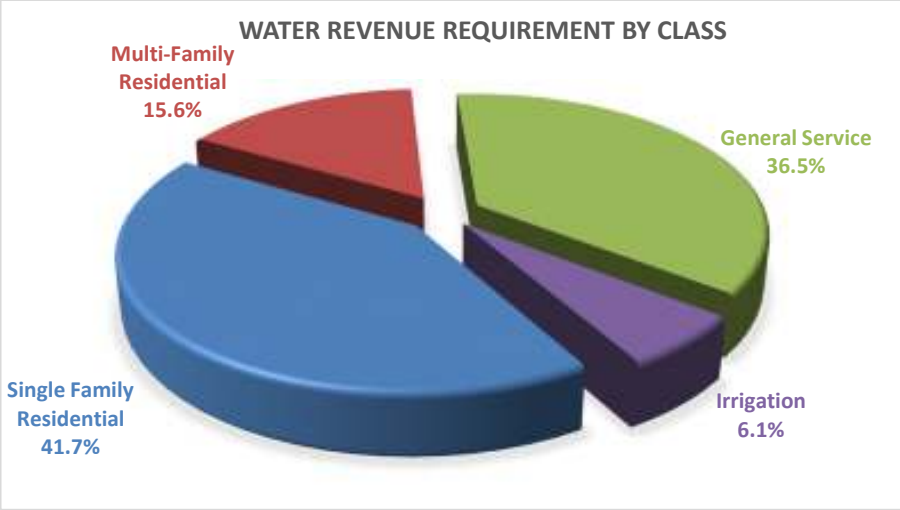
	TY Costs	Base Capacity - Avg Day (per TGAL)	Extra Capacity - Max Day (per TGPD)	Extra Capacity - Peak Hour (per TGPD)	Fire Protection (per TGAL)	Customer - Meters/Services (per Bill)
Water System Unit Costs						
Operating	$ 11,429,789	$ 2.95	$ 660.31	$ 99.84	$ 0.38	$ 4.95
Debt Service	$ 5,164,219	$ 1.71	$ 361.05	$ 17.78	$ 0.01	$ 0.18
Rate Funded Capital	$ 4,052,630	$ 1.12	$ 309.67	$ 103.90	$ 0.02	$ 0.21
Total	**$ 20,646,638**	**$ 5.78**	**$ 1,331.02**	**$ 221.52**	**$ 0.41**	**$ 5.34**

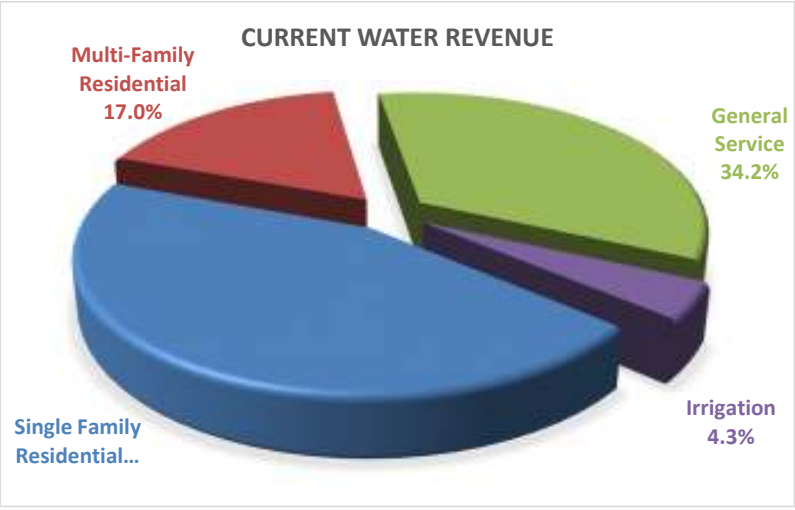
Summary of Water Revenue Requirement Allocations

Schedule 12

	Total	Single Family Residential	Multi-Family Residential	General Service	Irrigation
Operations and Maintenance	$ 11,429,789	$ 5,280,977	$ 1,636,919	$ 3,883,436	$ 628,458
Plus: Debt Service	$ 5,164,219	$ 1,940,246	$ 880,010	$ 2,014,492	$ 329,470
Plus: Rate Funded Capital	$ 4,052,630	$ 1,532,736	$ 668,757	$ 1,560,398	$ 290,738
Total Revenue Requirements	$ 20,646,638	$ 8,753,959	$ 3,185,686	$ 7,458,327	$ 1,248,666
Less: Other Revenue	$ 2,799,253	$ 1,305,630	$ 401,784	$ 939,605	$ 152,235
Rate Requirement	**$ 17,847,384**	**$ 7,448,329**	**$ 2,783,902**	**$ 6,518,722**	**$ 1,096,431**
Current Rate Revenue	$ 17,990,169	$ 8,003,449	$ 3,049,388	$ 6,160,557	$ 776,775
Total Rate Revenue Req.	$ 17,847,384	$ 7,448,329	$ 2,783,902	$ 6,518,722	$ 1,096,431
Over/(Under) Recovery	$ 142,784	$ 555,120	$ 265,485	$ (358,165)	$ (319,656)

Estimated Total Revenue	44.5%	17.0%	34.2%	4.3%
System Revenue Requirement by Class	41.7%	15.6%	36.5%	6.1%
Over / (Under) Recovery Percentage	**2.8%**	**1.4%**	**-2.3%**	**-1.8%**





Function	Volume	CBOD	TSS	TKN	TP	Customer
Customer						X
Collection	X					
Treatment	X	X	X	X	X	
Disposal		X	X	X	X	
% to Each Component						
Customer						100%
Collection	100%					
Treatment	50%	22%	25%	3%	1%	
Disposal		43%	50%	6%	1%	

Sewer System Flow Data

	Volume					Loadings							
Year	Plant Influent (MG)	Average Day Billings (MGD)	Average Day WWTP Flow (MGD)	Max Month WWTP Flow (MGD)	Max Day WWTP Flow (MGD)	CBOD (lbs)	TSS (lbs)	TKN (lbs)	TP (lbs)	CBOD (mg/L)	TSS (mg/L)	TKN (mg/L)	TP (mg/L)
FY11	2,662	5.79	7.25	8.10	16.53	5,743,489	6,268,285	730,951	161,803	258.67	282.31	32.92	7.29
FY12	2,784	5.69	7.61	8.35	12.06	5,369,311	6,362,758	722,661	165,127	231.21	273.99	31.12	7.11
FY13	2,942	5.55	8.07	9.19	22.31	5,523,201	6,666,003	755,720	158,619	225.08	271.65	30.80	6.46
FY14	3,028	5.67	8.30	9.45	20.11	5,189,671	5,843,139	755,209	150,618	205.51	231.39	29.91	5.96
FY15	2,954	5.70	8.10	9.29	14.96	5,940,635	6,954,264	744,401	147,922	241.10	282.24	30.21	6.00
Average	2,874	5.68	7.86	8.87	17.20	5,553,261	6,418,890	741,788	156,818	232.32	268.32	30.99	6.57

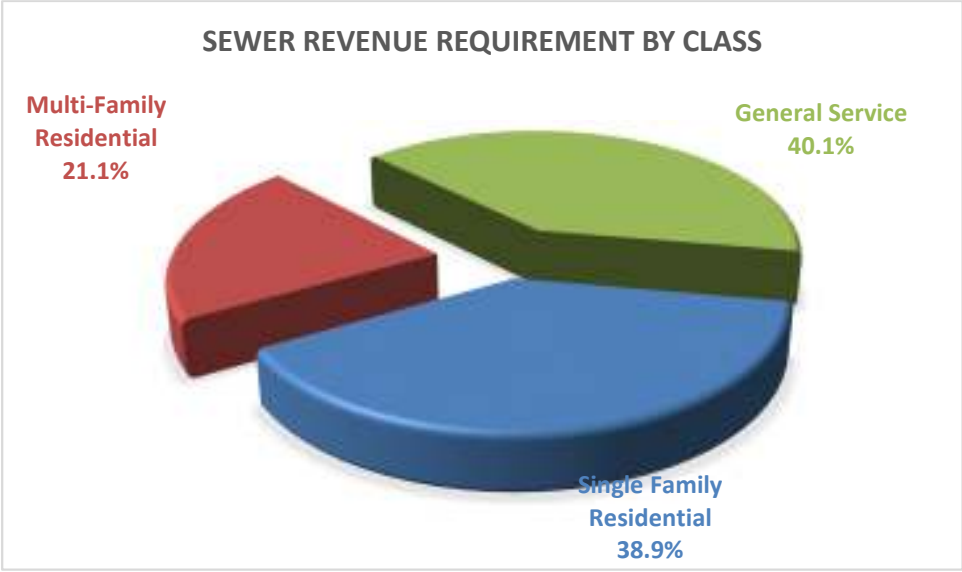
	TY Costs	Volume	CBOD	TSS	TKN	TP	Customer
Sewer System Costs by Function							
Customer	$ 571,175	$ -	$ -	$ -	$ -	$ -	$ 571,175
Collection	$ 6,834,816	$ 6,834,816	$ -	$ -	$ -	$ -	$ -
Treatment	$ 11,375,163	$ 5,687,581	$ 2,455,114	$ 2,835,566	$ 327,512	$ 69,389	$ -
Disposal	$ 1,582,028	$ -	$ 682,902	$ 788,726	$ 91,099	$ 19,301	$ -
Total	**$ 20,363,183**	**$ 12,522,398**	**$ 3,138,016**	**$ 3,624,293**	**$ 418,610**	**$ 88,690**	**$ 571,175**

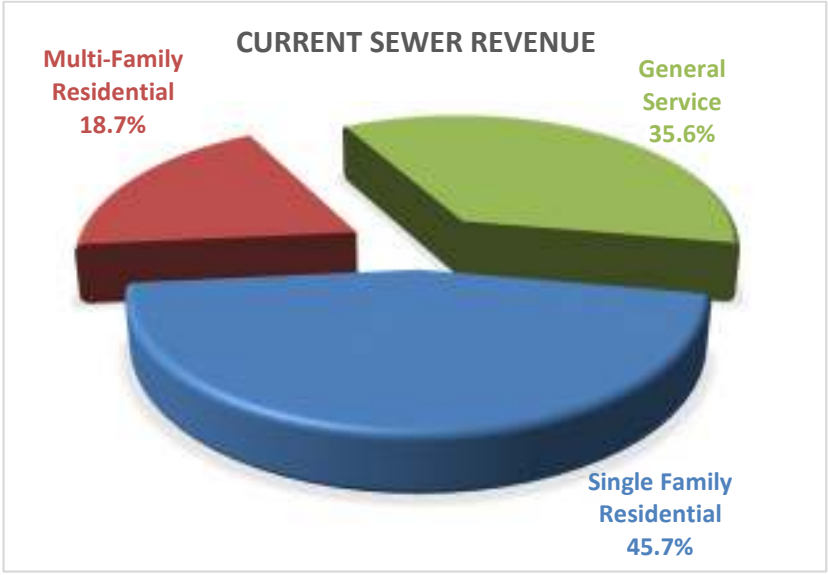
	TY Costs	Volume (per TGAL)	CBOD (lbs)	TSS (lbs)	TKN (lbs)	TP (lbs)	Customer (per bill)
Sewer System Unit Costs							
Operating	$ 8,949,256	$ 2.35	$ 0.29	$ 0.29	$ 0.30	$ 0.33	$ 0.98
Debt Service	$ 3,252,108	$ 0.75	$ 0.13	$ 0.13	$ 0.13	$ 0.14	$ 0.03
Rate Funded Capital	$ 8,161,819	$ 2.92	$ 0.13	$ 0.13	$ 0.14	$ 0.15	$ 1.46
Total	**$ 20,363,183**	**$ 6.02**	**$ 0.56**	**$ 0.55**	**$ 0.56**	**$ 0.62**	**$ 2.48**

Summary of Sewer Revenue Requirement Allocations

Schedule 15

	Total	Single Family Residential	Multi-Family Residential	General Service
Operations and Maintenance	$ 8,949,256	$ 3,548,794	$ 1,859,745	$ 3,540,716
Plus: Debt Service	$ 3,252,108	$ 1,250,511	$ 689,616	$ 1,311,981
Plus: Rate Funded Capital	$ 8,161,819	$ 3,304,630	$ 1,672,085	$ 3,185,104
Total Revenue Requirements	$ 20,363,183	$ 8,103,936	$ 4,221,446	$ 8,037,801
Less: Other Revenue	$ 3,476,362	$ 1,541,379	$ 660,985	$ 1,273,999
Revenue Requirement from Rates	**$ 16,886,820**	**$ 6,562,557**	**$ 3,560,461**	**$ 6,763,802**
Current Rate Revenue	$ 16,794,115	$ 7,673,196	$ 3,142,568	$ 5,978,351
Total Rate Revenue Req.	$ 16,886,820	$ 6,562,557	$ 3,560,461	$ 6,763,802
Over/(Under) Recovery	$ (92,705)	$ 1,110,640	$ (417,894)	$ (785,451)
Estimated Total Revenue		45.7%	18.7%	35.6%
System Revenue Requirement by Class		38.9%	21.1%	40.1%
Over / (Under) Recovery Percentage		**6.8%**	**-2.4%**	**-4.5%**





Allocation of Water Revenue Requirements to Rate Components

Schedule 16

Conceptual Allocation to Fixed Charge	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Fire Protection	Customer - Meters/Services
Operations and Maintenance	0%	0%	0%	0%	100%
Debt Service	100%	100%	100%	100%	100%
Rate Funded Capital	0%	0%	0%	0%	100%

Fixed	Total	Single Family Residential	Multi-Family Residential	General Service	Irrigation	Rate Component Cost Recovered	Current Rate Compment Cost Recovered
Operations and Maintenance	$ 1,210,268	$ 1,079,595	$ 33,718	$ 82,346	$ 14,608		
Plus: Debt Service	$ 5,164,219	$ 1,940,246	$ 880,010	$ 2,014,492	$ 329,470		
Plus: Rate Funded Capital	$ 50,389	$ 44,948	$ 1,404	$ 3,428	$ 608		
Total Revenue Requirements	$ 6,424,876	$ 3,064,790	$ 915,132	$ 2,100,267	$ 344,687		
Less: Other Revenue	$ -	$ -	$ -	$ -	$ -		
Fixed Charge Requirement	$ 6,424,876	$ 3,064,790	$ 915,132	$ 2,100,267	$ 344,687	**36%**	**28%**

Consumption	Total	Single Family Residential	Multi-Family Residential	General Service	Irrigation
Operations and Maintenance	$ 10,219,521	$ 4,201,381	$ 1,603,201	$ 3,801,090	$ 613,849
Plus: Debt Service	$ -	$ -	$ -	$ -	$ -
Plus: Rate Funded Capital	$ 4,002,241	$ 1,487,788	$ 667,353	$ 1,556,970	$ 290,130
Total Revenue Requirements	$ 14,221,762	$ 5,689,169	$ 2,270,554	$ 5,358,060	$ 903,979
Less: Other Revenue	$ 2,799,253	$ 1,305,630	$ 401,784	$ 939,605	$ 152,235
Consumption Rate Requirement	$ 11,422,509	$ 4,383,539	$ 1,868,770	$ 4,418,455	$ 751,744

	64%	**72%**

Allocation of Sewer Revenue Requirements to Rate Components

Schedule 17

Conceptual Allocation to Fixed Charge	Volume	CBOD	TSS	TKN	TP	Customer
Operations and Maintenance	0%	0%	0%	0%	0%	100%
Debt Service	100%	100%	100%	100%	100%	100%
Rate Funded Capital	0%	0%	0%	0%	0%	100%

Fixed	Total	Single Family Residential	Multi-Family Residential	General Service	Rate Component Cost Recovered	Current Rate Compment Cost Recovered
Operations and Maintenance	$ 226,466	$ 204,333	$ 6,655	$ 15,478		
Plus: Debt Service	$ 3,252,108	$ 1,250,511	$ 689,616	$ 1,311,981		
Plus: Rate Funded Capital	$ 337,773	$ 304,762	$ 9,925	$ 23,086		
Total Revenue Requirements	$ 3,816,347	$ 1,759,606	$ 706,196	$ 1,350,545		
Less: Other Revenue	$ -	$ -	$ -	$ -		
Fixed Charge Requirement	**$ 3,816,347**	**$ 1,759,606**	**$ 706,196**	**$ 1,350,545**	**23%**	**20%**

Consumption	Total	Single Family Residential	Multi-Family Residential	General Service
Operations and Maintenance	$ 8,722,790	$ 3,344,462	$ 1,853,091	$ 3,525,238
Plus: Debt Service	$ -	$ -	$ -	$ -
Plus: Rate Funded Capital	$ 7,824,046	$ 2,999,868	$ 1,662,159	$ 3,162,018
Total Revenue Requirements	$ 16,546,836	$ 6,344,330	$ 3,515,250	$ 6,687,256
Less: Other Revenue	$ 3,476,362	$ 1,541,379	$ 660,985	$ 1,273,999
Consumption Rate Requirement	**$ 13,070,474**	**$ 4,802,951**	**$ 2,854,266**	**$ 5,413,257**	**77%**	**80%**

Water System FY 2016 Allocation of Other Revenues

Schedule 18

Type	Budget	Allocation Factor	Single Family Residential % Allocation	Multi-Family Residential % Allocation	General Service % Allocation	Irrigation % Allocation	Total % Allocation	Single Family Residential $ Allocation	Multi-Family Residential $ Allocation	General Service $ Allocation	Irrigation $ Allocation
Operating Income											
Service Initiation Fee	81,529	Customers	89.20%	2.79%	6.80%	1.21%	100.00%	72,726	2,271	5,547	984
Refunds/Adjustments	(116,034)	Revenues	44.49%	16.95%	34.24%	4.32%	100.00%	(51,621)	(19,668)	(39,735)	(5,010)
Rental/Royalty Income	368,400	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	156,198	56,843	133,080	22,280
Fishing & Boating	30,605	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	12,976	4,722	11,055	1,851
Other	124,925	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	52,967	19,275	45,128	7,555
Water Impact Fees	419,703	Meter Equivalents	62.18%	11.13%	24.24%	2.45%	100.00%	260,990	46,702	101,746	10,264
Outside Funding for CIP	204,004	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	86,496	31,477	73,694	12,338
Use of Reserves	1,671,339	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	708,630	257,880	603,749	101,079
Rate Stabilization Fund	-	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	-	-	-	-
Renewal & Replacement	-	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	-	-	-	-
Capital Improvements	-	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	-	-	-	-
Interest Earned on Unrestricted Funds	14,783	Weighted	42.40%	15.43%	36.12%	6.05%	100.00%	6,268	2,281	5,340	894
Total Other Revenues	**2,799,253**							**1,305,630**	**401,784**	**939,605**	**152,235**

Prepared by Burton & Associates

1/26/2016

Sewer System FY 2016 Allocation of Other Revenues (Per 2015 Actual to Budget and February Financials.xls)

Schedule 19

Type	Budget	Allocation Factor	Single Family Residential % Allocation	Multi-Family Residential % Allocation	General Service % Allocation	Total % Allocation	Single Family Residential $ Allocation	Multi-Family Residential $ Allocation	General Service $ Allocation
Service Initiation Fee	76,892	Customers	90.23%	2.94%	6.83%	100.00%	69,377	2,259	5,255
Refunds/Adjustments	(113,138)	Revenues	45.69%	18.71%	35.60%	100.00%	(51,692)	(21,171)	(40,275)
Rental/Royalty Income	359,204	Weighted	39.80%	20.73%	39.47%	100.00%	142,953	74,466	141,786
Fishing & Boating	29,841	Weighted	39.80%	20.73%	39.47%	100.00%	11,876	6,186	11,779
Other	121,807	Weighted	39.80%	20.73%	39.47%	100.00%	48,476	25,252	48,080
Sewer Impact Fees	539,879	Meter Equivalents	63.10%	11.79%	25.12%	100.00%	340,638	63,626	135,616
Outside Funding for CIP	266,240	Weighted	39.80%	20.73%	39.47%	100.00%	105,956	55,194	105,091
Use of Reserves	2,181,223	Weighted	39.80%	20.73%	39.47%	100.00%	868,061	452,185	860,977
Rate Stabilization Fund	-	Weighted	39.80%	20.73%	39.47%	100.00%	-	-	-
Renewal & Replacement	-	Weighted	39.80%	20.73%	39.47%	100.00%	-	-	-
Capital Improvements	-	Weighted	39.80%	20.73%	39.47%	100.00%	-	-	-
Interest Earned on Unrestricted Funds	14,414	Weighted	39.80%	20.73%	39.47%	100.00%	5,736	2,988	5,689
Total Other Revenues	**3,476,362**						**1,541,379**	**660,985**	**1,273,999**

Prepared by Burton & Associates

Water System

Asset Category	Original Cost	Depreciated Value	Water	Supply	Treatment	Distribution	Customer
Distribution	76,867,789	59,532,659				x	
Transmission	9,149,966	1,442,164				x	
General & Admin	7,033,265	4,408,116		x	x	x	x
Hydrants	1,790,884	622,856				x	
Meters	3,184,217	1,007,582					x
Treatment	67,052,209	32,598,660			x		
Total	165,078,329	99,612,037	43%	-	42%	56%	2%

Sewer System

Asset Category	Original Cost	Depreciated Value	Sewer	Customer	Collection	Treatment	Disposal
Collection	90,270,186	70,401,499			x		
General & Admin	7,033,265	4,408,116		x	x	x	x
Transmission	7,805,090	235,942			x		
Treatment	110,331,037	70,373,643				x	
Total	215,439,577	145,419,200	56%	-	47%	45%	8%

eclaim System

Asset Category	Original Cost	Depreciated Value	Reclaim
Reclaimed Water	7,085,052	6,499,340	
Total	7,085,052	6,499,340	2%

Water System

Asset Category	Outstanding Debt	Water	Supply	Treatment	Distribution	Customer	Fire Protection
Raw water supply	$3,528,196		x				
Raw water transmission	3,390,547		x				
Water treatment	17,454,156			x			
Water Transmission	2,131,288				x		
Central office and operations	2,376,372		x	x	x	x	x
Total	28,880,559	35.0%	25.4%	63.7%	9.3%	0.9%	0.7%

Sewer System

Asset Category	Outstanding Debt	Sewer	Customer	Collection	Treatment	Disposal
Wastewater collection	3,687,778			x		
Wastewater pumping	960,979			x		
Wastewater treatment	47,070,583				x	
Central office and operations	1,874,102		x	x	x	x
Total	53,593,442	65.0%	0.2%	9.4%	76.8%	13.5%

Appendix B - Cost of Service Allocation Model (UNC as Separate Rate Class)



BURTON & ASSOCIATES

UTILITY RATES ▪ ASSESSMENTS ▪ FINANCIAL PLANNING

Cost Allocation Framework: Mapping of Functions & Cost Components

Schedule 1

Service	**Water**	**Sewer**
Function		
A	Source of Supply	Meters/Services
B	Treatment	Collection System
C	Transmission/Distribution	Treatment
D	Meters/Services	Disposal
E	Fire Protection	

WATER

Function	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Potential Fire Demand	Customer
Source of Supply	X				
Treatment	X	X			
Transmission/Distribution	X	X	X		
Meters/Services					X
Fire Protection				X	

SEWER

		Strength				
Function	Volume	CBOD	TSS	TKN	TP	Customer
Meters/Services						X
Collection System	X					
Treatment	X	X	X	X	X	
Disposal		X	X	X	X	

Cost Allocation Criteria Table

Schedule 2

Total System Allocation Factors	Label	Water	Sewer	Reclaim	
Meter Equivalents	Meters	54.6%	45.3%	0.05%	100.0%
Water Only	WAT	100.0%	0.0%	0.0%	100.0%
Sewer Only	SEW	0.0%	100.0%	0.0%	100.0%
Reclaim Only	RW	0.0%	0.0%	100.0%	100.0%
Revenues	REV	50.0%	48.7%	1.3%	100.0%
Fixed Assets	FA	42.6%	55.6%	1.8%	100.0%
Weighted Average (All Divisions)	WTD$	49.6%	48.9%	1.4%	100.0%
Full Time Equivalents	FTE	60.8%	38.4%	0.8%	100.0%
5-Year CIP	Five Year CIP	44.1%	55.9%	0.0%	100.0%
FY 16 Cash Funded CIP	FY16 CIP	21.3%	78.7%	0.0%	100.0%
Not Applicable	N/A	0.0%	0.0%	0.0%	0.0%

Water System Allocation Factors	Single Family Residential	Multi-Family Residential	General Service	University	Irrigation	
Total Customers	89.2%	2.8%	5.2%	1.6%	1.2%	100.0%
Meter Equivalents	62.2%	11.1%	12.2%	12.1%	2.4%	100.0%
Water Sales	38.0%	19.5%	16.3%	22.9%	3.2%	100.0%
Max Day Demand	32.0%	9.5%	14.8%	26.3%	17.5%	100.0%
Max Hour Demand	38.0%	17.0%	20.5%	16.0%	8.4%	100.0%

Sewer System Allocation Factors	Single Family Residential	Multi-Family Residential	General Service	University	
Total Customers	90.2%	2.9%	5.1%	1.7%	100.0%
Meter Equivalents	63.1%	11.8%	12.5%	12.6%	100.0%
Volume	38.3%	21.2%	17.4%	23.0%	100.0%
Strength	38.3%	21.2%	17.4%	23.0%	100.0%

Source: Burton & Associates, Inc.

01/26/2016

		FY 2016 Budget	ADJ.	FY 2016 COSA
Executive Directors Office				
5010	SALARIES & WAGES - REGULAR	549,968		549,968
5070	PER DIEM	15,000		15,000
5110	FICA EXPENSE	39,972		39,972
5120	RETIREMENT CONTRIBUTION	38,024		38,024
5121	DEFERRED COMPENSATION	7,800		7,800
5130	WORKERS' COMPENSATION	12,000		12,000
5140	HEALTH INSURANCE	73,454		73,454
5141	DENTAL INSURANCE	3,748		3,748
5150	DISABILITY SALARY CONTINUATION	1,622		1,622
5160	AUTOMOBILE ALLOWANCE	6,000		6,000
5180	GROUP LIFE & A D & D	1,933		1,933
5210	ELECTRICITY	45,000		45,000
5233	CELL PHONE STIPENDS	5,000		5,000
5240	FUEL	12,000		12,000
5330	SUBSCRIPTIONS	910		910
5360	OFFICE SUPPLIES	10,900		10,900
5380	SAFETY SUPPLIES	450		450
5500	LEGAL	240,000		240,000
5530	INSURANCE	39,109		39,109
5570	CONSULTANTS	38,000		38,000
5590	PROFESSIONAL SERVICES - OTHERS	0		-
5610	POSTAGE AND FREIGHT	11,700		11,700
5620	CUSTOMER INFORMATION	21,635		21,635
5630	ADVERTISING	3,630		3,630
5690	OTHER	5,280		5,280
5700	PRINTING AND REPRODUCTION	1,000		1,000
5810	EDUCATION & DEVELOPMENT	13,080		13,080
5840	BOARD TRAVEL	4,500		4,500
5910	DUES AND MEMBERSHIPS	17,530		17,530
5920	CONSERVATION	25,000		25,000
5970	BOARD EXPENSE	4,500		4,500
5990	OTHER	1,550		1,550
6010	FORCE ACCOUNT - LABOR	(41,658)		(41,658)
Executive Directors Office Subtotal		**1,208,637**	**-**	**1,208,637**

Water & Sewer System Expenses — Schedule 3

		FY 2016 Budget	ADJ.	FY 2016 COSA
Customer Services				
5010	SALARIES & WAGES - REGULAR	392,920		392,920
5020	SALARIES & WAGES - OVERTIME	3,000		3,000
5110	FICA EXPENSE	31,009		31,009
5120	RETIREMENT CONTRIBUTION	27,036		27,036
5121	DEFERRED COMPENSATION	13,520		13,520
5140	HEALTH INSURANCE	107,933		107,933
5141	DENTAL INSURANCE	5,544		5,544
5150	DISABILITY SALARY CONTINUATION	1,727		1,727
5180	GROUP LIFE & A D & D	2,595		2,595
5233	CELL PHONE STIPENDS	1,500		1,500
5360	OFFICE SUPPLIES	4,000		4,000
5560	COLLECTION SERVICES	45,000		45,000
5570	CONSULTANTS	0		-
5610	POSTAGE AND FREIGHT	75,000		75,000
5700	PRINTING AND REPRODUCTION	1,000		1,000
5810	EDUCATION & DEVELOPMENT	5,000		5,000
5930	OVERAGE AND SHORTAGES	0		-
5940	UNCOLLECTABLE ACCOUNTS	30,000		30,000
5990	OTHER	0		-
Customer Services Subtotal		**746,784**	**-**	**746,784**
Engineering				
5010	SALARIES & WAGES - REGULAR	1,060,949		1,060,949
5020	SALARIES & WAGES - OVERTIME	9,000		9,000
5060	PART TIME SUMMER	65,000		65,000
5110	FICA EXPENSE	82,411		82,411
5120	RETIREMENT CONTRIBUTION	71,854		71,854
5121	DEFERRED COMPENSATION	18,720		18,720
5140	HEALTH INSURANCE	194,251		194,251
5141	DENTAL INSURANCE	8,454		8,454
5150	DISABILITY SALARY CONTINUATION	4,770		4,770
5180	GROUP LIFE & A D & D	4,802		4,802
5233	CELL PHONE STIPENDS	9,200		9,200
5320	SMALL TOOLS	2,060		2,060
5330	SUBSCRIPTIONS	615		615
5350	FUEL - VEHICLES	7,000		7,000
5360	OFFICE SUPPLIES	3,650		3,650
5380	SAFETY SUPPLIES	2,425		2,425
5390	OTHER - MATERIALS AND SUPPLIES	1,450		1,450
5440	MOTOR VEHICLES	2,500		2,500
5520	ENGINEERING	5,000		5,000
5570	CONSULTANTS	122,500		122,500
5610	POSTAGE AND FREIGHT	400		400
5700	PRINTING AND REPRODUCTION	1,600		1,600
5810	EDUCATION & DEVELOPMENT	22,790		22,790
5910	DUES AND MEMBERSHIPS	3,335		3,335
5960	FOREST MANAGEMENT	10,000		10,000
5990	OTHER	0		-
Engineering Subtotal		**1,714,736**	**-**	**1,714,736**

		FY 2016 Budget	ADJ.	FY 2016 COSA
Human Resources				
5010	SALARIES & WAGES - REGULAR	195,167		195,167
5020	SALARIES & WAGES - OVERTIME	1,000		1,000
5110	FICA EXPENSE	15,313		15,313
5120	RETIREMENT CONTRIBUTION	13,351		13,351
5121	DEFERRED COMPENSATION	6,240		6,240
5140	HEALTH INSURANCE	44,939		44,939
5141	DENTAL INSURANCE	2,124		2,124
5142	VISION INSURANCE	50,000		50,000
5143	WELLNESS PROFRA REIMBURSEMENT	2,300		2,300
5144	RETIREES & COBRA INSURANCE	176,744		176,744
5150	DISABILITY SALARY CONTINUATION	894		894
5161	UNEMPLOYMENT TAX	21,000		21,000
5170	UNIFORMS	200		200
5180	GROUP LIFE & A D & D	1,020		1,020
5233	CELL PHONE STIPENDS	1,750		1,750
5330	SUBSCRIPTIONS	200		200
5360	OFFICE SUPPLIES	2,500		2,500
5380	SAFETY SUPPLIES	2,500		2,500
5390	OTHER - MATERIALS AND SUPPLIES	500		500
5570	CONSULTANTS	326,000		326,000
5590	PROFESSIONAL SERVICES - OTHERS	32,000		32,000
5610	POSTAGE AND FREIGHT	3,500		3,500
5630	ADVERTISING	20,000		20,000
5700	PRINTING AND REPRODUCTION	800		800
5810	EDUCATION & DEVELOPMENT	8,800		8,800
5910	DUES AND MEMBERSHIPS	5,000		5,000
5980	RECRUITMENT EXPENSE	4,000		4,000
5990	OTHER	25,000		25,000
Human Resources Subtotal		**962,842**	**-**	**962,842**
Finance Department				
5010	SALARIES & WAGES - REGULAR	467,351		467,351
5020	SALARIES & WAGES - OVERTIME	0		-
5110	FICA EXPENSE	35,429		35,429
5120	RETIREMENT CONTRIBUTION	32,021		32,021
5121	DEFERRED COMPENSATION	10,920		10,920
5140	HEALTH INSURANCE	79,355		79,355
5141	DENTAL INSURANCE	3,755		3,755
5150	DISABILITY SALARY CONTINUATION	1,908		1,908
5180	GROUP LIFE & A D & D	2,040		2,040
5233	CELL PHONE STIPENDS	3,250		3,250
5250	WASTE DISPOSAL	2,000		2,000
5360	OFFICE SUPPLIES	4,000		4,000
5390	OTHER - MATERIALS AND SUPPLIES	8,000		8,000
5510	ACCOUNTING	30,000		30,000
5570	CONSULTANTS	50,000		50,000
5580	FINANCIAL SERVICES	241,600		241,600
5581	TRUSTEE SERVICES	29,350		29,350
5590	PROFESSIONAL SERVICES - OTHERS	24,000		24,000
5610	POSTAGE AND FREIGHT	4,000		4,000
5700	PRINTING AND REPRODUCTION	3,000		3,000
5810	EDUCATION & DEVELOPMENT	9,025		9,025
5910	DUES AND MEMBERSHIPS	2,405		2,405
5950	RENTS AND LEASES	3,400		3,400
Finance Department Subtotal		**1,046,809**	**-**	**1,046,809**

		FY 2016 Budget	ADJ.	FY 2016 COSA
IT Department				
5010	SALARIES & WAGES - REGULAR	320,443		320,443
5020	SALARIES & WAGES - OVERTIME	0		-
5110	FICA EXPENSE	25,293		25,293
5120	RETIREMENT CONTRIBUTION	22,053		22,053
5121	DEFERRED COMPENSATION	3,120		3,120
5140	HEALTH INSURANCE	58,314		58,314
5141	DENTAL INSURANCE	3,025		3,025
5150	DISABILITY SALARY CONTINUATION	1,413		1,413
5180	GROUP LIFE & A D & D	1,378		1,378
5231	TELEPHONE - LOCAL	106,960		106,960
5233	CELL PHONE STIPENDS	6,000		6,000
5360	OFFICE SUPPLIES	10,000		10,000
5365	COMPUTER EQUIPMENT & PARTS	72,180		72,180
5410	MAINTENANCE - EQUIPMENT	307,870		307,870
5570	CONSULTANTS	125,000		125,000
5810	EDUCATION & DEVELOPMENT	17,180		17,180
5950	RENTS AND LEASES	40,400		40,400
IT Department Subtotal		**1,120,629**	**-**	**1,120,629**
Water Supply and Treatment				
5010	SALARIES & WAGES - REGULAR	1,252,160		1,252,160
5020	SALARIES & WAGES - OVERTIME	66,119		66,119
5050	STANDBY PAY	4,929		4,929
5060	PART TIME SUMMER	18,800		18,800
5110	FICA EXPENSE	106,174		106,174
5120	RETIREMENT CONTRIBUTION	92,573		92,573
5121	DEFERRED COMPENSATION	28,600		28,600
5130	WORKERS' COMPENSATION	26,000		26,000
5140	HEALTH INSURANCE	299,490		299,490
5141	DENTAL INSURANCE	13,100		13,100
5150	DISABILITY SALARY CONTINUATION	5,639		5,639
5170	UNIFORMS	12,000		12,000
5180	GROUP LIFE & A D & D	7,203		7,203
5210	ELECTRICITY	231,073		231,073
5233	CELL PHONE STIPENDS	9,750		9,750
5240	FUEL	19,500		19,500
5250	WASTE DISPOSAL	80,600		80,600
5310	CHEMICALS	1,036,528		1,036,528
5320	SMALL TOOLS	5,000		5,000
5340	LAKE SUPPLIES	20,200		20,200
5350	FUEL - VEHICLES	27,299		27,299
5360	OFFICE SUPPLIES	3,200		3,200
5370	LABORATORY EXPENSE	71,200		71,200
5380	SAFETY SUPPLIES	8,398		8,398
5390	OTHER - MATERIALS AND SUPPLIES	5,500		5,500
5410	MAINTENANCE - EQUIPMENT	242,801		242,801

		FY 2016 Budget	ADJ.	FY 2016 COSA
5413	MAINTENANCE - PUMPING EQUIPMENT	128,250		128,250
5415	MAINT - RESERVOIR & TANKS	142,200		142,200
5420	FACILITIES	30,300		30,300
5421	BUILDINGS	293,650		293,650
5423	MAINTENANCE - METERS	94,800		94,800
5430	MAINTENANCE - GROUNDS	82,000		82,000
5440	MOTOR VEHICLES	15,661		15,661
5530	INSURANCE	100,206		100,206
5570	CONSULTANTS	70,100		70,100
5590	PROFESSIONAL SERVICES - OTHERS	16,000		16,000
5610	POSTAGE AND FREIGHT	4,000		4,000
5810	EDUCATION & DEVELOPMENT	16,000		16,000
5910	DUES AND MEMBERSHIPS	11,090		11,090
5950	RENTS AND LEASES	2,000		2,000
5990	OTHER	1,500		1,500
Water Supply and Treatment Subtotal		**4,701,593**	**-**	**4,701,593**
Water Distribution				
5010	SALARIES & WAGES - REGULAR	1,322,255		1,322,255
5020	SALARIES & WAGES - OVERTIME	41,000		41,000
5050	STANDBY PAY	20,965		20,965
5110	FICA EXPENSE	108,557		108,557
5120	RETIREMENT CONTRIBUTION	94,650		94,650
5121	DEFERRED COMPENSATION	31,720		31,720
5130	WORKERS' COMPENSATION	22,000		22,000
5140	HEALTH INSURANCE	403,004		403,004
5141	DENTAL INSURANCE	16,871		16,871
5150	DISABILITY SALARY CONTINUATION	7,079		7,079
5170	UNIFORMS	21,000		21,000
5180	GROUP LIFE & A D & D	8,818		8,818
5210	ELECTRICITY	165,000		165,000
5233	CELL PHONE STIPENDS	8,000		8,000
5240	FUEL	5,000		5,000
5250	WASTE DISPOSAL	500		500
5320	SMALL TOOLS	7,000		7,000
5330	SUBSCRIPTIONS	175		175
5350	FUEL - VEHICLES	68,500		68,500
5360	OFFICE SUPPLIES	1,500		1,500
5380	SAFETY SUPPLIES	12,798		12,798
5390	OTHER - MATERIALS AND SUPPLIES	1,200		1,200
5421	BUILDINGS	1,500		1,500
5422	MAINTENANCE - MAINS	297,185		297,185
5423	MAINTENANCE - METERS	70,910		70,910
5424	MAINTENANCE - HYDRANTS	30,000		30,000
5425	MAINTENANCE - SERVICE LINES	37,000		37,000
5440	MOTOR VEHICLES	67,685		67,685
5530	INSURANCE	10,707		10,707
5610	POSTAGE AND FREIGHT	1,500		1,500
5700	PRINTING AND REPRODUCTION	1,000		1,000
5810	EDUCATION & DEVELOPMENT	12,070		12,070
5910	DUES AND MEMBERSHIPS	1,600		1,600
5950	RENTS AND LEASES	2,000		2,000
5990	OTHER	500		500
6010	FORCE ACCOUNT - LABOR	(53,000)		(53,000)
6020	FORCE ACCOUNT - VEHICLE	0		-
Water Distribution Subtotal		**2,848,249**	**-**	**2,848,249**

		FY 2016 Budget	ADJ.	FY 2016 COSA
Wastewater Treatment				
5010	SALARIES & WAGES - REGULAR	1,169,976		1,169,976
5020	SALARIES & WAGES - OVERTIME	60,080		60,080
5050	STANDBY PAY	6,583		6,583
5110	FICA EXPENSE	99,567		99,567
5120	RETIREMENT CONTRIBUTION	86,812		86,812
5121	DEFERRED COMPENSATION	31,200		31,200
5130	WORKERS' COMPENSATION	24,000		24,000
5140	HEALTH INSURANCE	291,731		291,731
5141	DENTAL INSURANCE	13,301		13,301
5150	DISABILITY SALARY CONTINUATION	5,574		5,574
5170	UNIFORMS	12,000		12,000
5180	GROUP LIFE & A D & D	6,563		6,563
5210	ELECTRICITY	529,500		529,500
5233	CELL PHONE STIPENDS	6,600		6,600
5240	FUEL	65,000		65,000
5250	WASTE DISPOSAL	562,521		562,521
5310	CHEMICALS	695,080		695,080
5315	LAND APPLICATION	60,000		60,000
5320	SMALL TOOLS	5,000		5,000
5350	FUEL - VEHICLES	20,107		20,107
5360	OFFICE SUPPLIES	5,000		5,000
5370	LABORATORY EXPENSE	114,900		114,900
5380	SAFETY SUPPLIES	12,000		12,000
5390	OTHER - MATERIALS AND SUPPLIES	5,000		5,000
5410	MAINTENANCE - EQUIPMENT	349,954		349,954
5413	MAINTENANCE - PUMPING EQUIPMENT	365,000		365,000
5420	FACILITIES	0		-
5421	BUILDINGS	69,000		69,000
5423	MAINTENANCE - METERS	75,000		75,000
5430	MAINTENANCE - GROUNDS	12,000		12,000
5440	MOTOR VEHICLES	15,180		15,180
5530	INSURANCE	127,140		127,140
5570	CONSULTANTS	146,000		146,000
5610	POSTAGE AND FREIGHT	7,655		7,655
5810	EDUCATION & DEVELOPMENT	18,500		18,500
5910	DUES AND MEMBERSHIPS	3,600		3,600
5950	RENTS AND LEASES	10,000		10,000
5990	OTHER	19,000		19,000
Wastewater Treatment Subtotal		**5,106,124**	**-**	**5,106,124**

		FY 2016 Budget	ADJ.	FY 2016 COSA
Sewer Collection				
5010	SALARIES & WAGES - REGULAR	453,442		453,442
5020	SALARIES & WAGES - OVERTIME	23,500		23,500
5050	STANDBY PAY	9,747		9,747
5110	FICA EXPENSE	38,124		38,124
5120	RETIREMENT CONTRIBUTION	33,240		33,240
5121	DEFERRED COMPENSATION	14,560		14,560
5130	WORKERS' COMPENSATION	13,000		13,000
5140	HEALTH INSURANCE	139,144		139,144
5141	DENTAL INSURANCE	5,341		5,341
5150	DISABILITY SALARY CONTINUATION	2,209		2,209
5170	UNIFORMS	9,000		9,000
5180	GROUP LIFE & A D & D	3,013		3,013
5210	ELECTRICITY	119,759		119,759
5233	CELL PHONE STIPENDS	1,800		1,800
5240	FUEL	7,000		7,000
5250	WASTE DISPOSAL	750		750
5310	CHEMICALS	200,000		200,000
5320	SMALL TOOLS	3,500		3,500
5350	FUEL - VEHICLES	35,000		35,000
5360	OFFICE SUPPLIES	1,500		1,500
5380	SAFETY SUPPLIES	9,686		9,686
5390	OTHER - MATERIALS AND SUPPLIES	2,000		2,000
5422	MAINTENANCE - MAINS	110,000		110,000
5425	MAINTENANCE - SERVICE LINES	2,500		2,500
5440	MOTOR VEHICLES	65,000		65,000
5530	INSURANCE	8,800		8,800
5610	POSTAGE AND FREIGHT	700		700
5700	PRINTING AND REPRODUCTION	500		500
5810	EDUCATION & DEVELOPMENT	10,240		10,240
5910	DUES AND MEMBERSHIPS	2,000		2,000
5950	RENTS AND LEASES	1,500		1,500
5990	OTHER	500		500
6010	FORCE ACCOUNT - LABOR	0		-
6020	FORCE ACCOUNT - VEHICLE	0		-
Sewer Collection Subtotal		**1,327,055**	**-**	**1,327,055**

Water & Sewer System Expenses — Schedule 3

	FY 2016 Budget	ADJ.	FY 2016 COSA
Debt Service			
Series 2003	1,317,750		1,317,750
Series 2004B	200,000		200,000
Series 2005	2,770,100		2,770,100
Series 2006	785,200		785,200
Series 2010	2,439,600		2,439,600
Series 2014	700,725		700,725
Series 2005 - Forward Purchase	(125,048)		(125,048)
SRF Loan	328,000		328,000
Debt Service Subtotal	8,416,327	-	**8,416,327**
Capital Projects			
Capital Improvements Transfer	400,000		400,000
Cash Funded Capital Projects	4,989,050		4,989,050
CIP Funded from Reserve Fund	5,625,950		5,625,950
Minor Capital Equipment Not In Budget	875,000		875,000
Capital Projects Subtotal	11,890,000	-	**11,890,000**
Contribution to (Use of) Reserves			
Transfer to Rate Stabilization Fund	250,000		250,000
Cont. to R&R & Contingency Funds - RW	263,909		263,909
Contribution to (Use of) Reserves Subtotal	513,909	-	**513,909**
Total Expenditure Requirements	**41,603,694**	-	**41,603,694**

Prepared by Burton & Associates 1/26/2016

Water & Sewer System Expenses

Schedule 4

Class	Description	FY 2016 Budget	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Water Usage Revenue	Sales based on usage volume	12,972,573	Direct	100.00%	0.00%	0.00%	100.00%	12,972,573	-	-
Water Fixed Revenue	Customer and base facility charge	5,017,596	Direct	100.00%	0.00%	0.00%	100.00%	5,017,596	-	-
Sewer Usage Revenue	Sales based on usage volume	13,396,251	Direct	0.00%	100.00%	0.00%	100.00%	-	13,396,251	-
Sewer Fixed Revenue	Customer and base facility charge	3,397,864	Direct	0.00%	100.00%	0.00%	100.00%	-	3,397,864	-
Irrigation Usage Revenue	Sales based on usage volume	-	Direct	100.00%	0.00%	0.00%	100.00%	-	-	-
Irrigation Fixed Revenue	Customer and base facility charge	-	Direct	100.00%	0.00%	0.00%	100.00%	-	-	-
Other Revenue	Service Initiation Fee	158,421	Customers	51.46%	48.54%	0.00%	100.00%	81,529	76,892	-
Other Revenue	Refunds/Adjustments	(232,207)	Revenues	49.97%	48.72%	1.31%	100.00%	(116,034)	(113,138)	(3,035)
Other Revenue	Rental/Royalty Income	737,241	Revenues	49.97%	48.72%	1.31%	100.00%	368,400	359,204	9,636
Other Revenue	Fishing & Boating	61,246	Revenues	49.97%	48.72%	1.31%	100.00%	30,605	29,841	801
Other Revenue	Other	250,000	Revenues	49.97%	48.72%	1.31%	100.00%	124,925	121,807	3,268
Water Impact Fees	Water Impact Fees	419,703	Direct	100.00%	0.00%	0.00%	100.00%	419,703	-	-
Sewer Impact Fees	Sewer Impact Fees	539,879	Direct	0.00%	100.00%	0.00%	100.00%	-	539,879	-
Non-Operating Revenue	NA	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Non-Operating Revenue	NA	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Other Revenue	Reclaimed Revenue From UNC	452,250	Direct	0.00%	0.00%	100.00%	100.00%	-	-	452,250
Other Revenue	NA	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Transfers In	Grants / Reimbursements	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Irrigation Impact Fees	Irrigation Impact Fees	-	Direct	100.00%	0.00%	0.00%	100.00%	-	-	-
Transfers In	Transfers In	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Transfers In	Outside Funding for CIP	479,000	Five Year CIP	42.59%	55.58%	1.83%	100.00%	204,004	266,240	8,756
Rate Stabilization Fund	Rate Stabilization Fund	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
R&R Transfer	Renewal & Replacement	-	Assets	42.59%	55.58%	1.83%	100.00%	-	-	-
Capital Improvements	Capital Improvements	-	Five Year CIP	44.10%	55.90%	0.00%	100.00%	-	-	-
Transfers In	Use of Reserves	3,924,295	Five Year CIP	42.59%	55.58%	1.83%	100.00%	1,671,339	2,181,223	71,733
Interest	Interest Earned on Unrestricted Funds	29,583	Revenues	49.97%	48.72%	1.31%	100.00%	14,783	14,414	387
Interest	Interest Earned on Restricted Funds	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Interest	Interest Earned on Construction Fund	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Transfers In	Capitalized Interest From New Borrowing	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-
Total		**41,603,694**						**20,789,422**	**20,270,477**	**543,795**
							Revenue Allocation	50%	49%	1%

Prepared by Burton & Associates

1/26/2016

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Executive Directors Office										
SALARIES & WAGES - REGULAR	549,968	Indirect	54.39%	44.09%	1.52%	100.00%	549,968	299,103	242,490	8,375
PER DIEM	15,000	Indirect	54.39%	44.09%	1.52%	100.00%	15,000	8,158	6,614	228
FICA EXPENSE	39,972	Indirect	54.39%	44.09%	1.52%	100.00%	39,972	21,739	17,624	609
RETIREMENT CONTRIBUTION	38,024	Indirect	54.39%	44.09%	1.52%	100.00%	38,024	20,680	16,765	579
DEFERRED COMPENSATION	7,800	Indirect	54.39%	44.09%	1.52%	100.00%	7,800	4,242	3,439	119
WORKERS' COMPENSATION	12,000	Indirect	54.39%	44.09%	1.52%	100.00%	12,000	6,526	5,291	183
HEALTH INSURANCE	73,454	Indirect	54.39%	44.09%	1.52%	100.00%	73,454	39,948	32,387	1,119
DENTAL INSURANCE	3,748	Indirect	54.39%	44.09%	1.52%	100.00%	3,748	2,038	1,653	57
DISABILITY SALARY CONTINUATION	1,622	Indirect	54.39%	44.09%	1.52%	100.00%	1,622	882	715	25
AUTOMOBILE ALLOWANCE	6,000	Indirect	54.39%	44.09%	1.52%	100.00%	6,000	3,263	2,645	91
GROUP LIFE & A D & D	1,933	Indirect	54.39%	44.09%	1.52%	100.00%	1,933	1,051	852	29
ELECTRICITY	45,000	Indirect	54.39%	44.09%	1.52%	100.00%	45,000	24,474	19,841	685
CELL PHONE STIPENDS	5,000	Indirect	54.39%	44.09%	1.52%	100.00%	5,000	2,719	2,205	76
FUEL	12,000	Indirect	54.39%	44.09%	1.52%	100.00%	12,000	6,526	5,291	183
SUBSCRIPTIONS	910	Indirect	54.39%	44.09%	1.52%	100.00%	910	495	401	14
OFFICE SUPPLIES	10,900	Indirect	54.39%	44.09%	1.52%	100.00%	10,900	5,928	4,806	166
SAFETY SUPPLIES	450	Indirect	54.39%	44.09%	1.52%	100.00%	450	245	198	7
LEGAL	240,000	Indirect	54.39%	44.09%	1.52%	100.00%	240,000	130,525	105,820	3,655
INSURANCE	39,109	Indirect	54.39%	44.09%	1.52%	100.00%	39,109	21,270	17,244	596
CONSULTANTS	38,000	Indirect	54.39%	44.09%	1.52%	100.00%	38,000	20,667	16,755	579
POSTAGE AND FREIGHT	11,700	Indirect	54.39%	44.09%	1.52%	100.00%	11,700	6,363	5,159	178
CUSTOMER INFORMATION	21,635	Indirect	54.39%	44.09%	1.52%	100.00%	21,635	11,766	9,539	329
ADVERTISING	3,630	Indirect	54.39%	44.09%	1.52%	100.00%	3,630	1,974	1,601	55
OTHER	5,280	Indirect	54.39%	44.09%	1.52%	100.00%	5,280	2,872	2,328	80
PRINTING AND REPRODUCTION	1,000	Indirect	54.39%	44.09%	1.52%	100.00%	1,000	544	441	15
EDUCATION & DEVELOPMENT	13,080	Indirect	54.39%	44.09%	1.52%	100.00%	13,080	7,114	5,767	199
BOARD TRAVEL	4,500	Indirect	54.39%	44.09%	1.52%	100.00%	4,500	2,447	1,984	69
DUES AND MEMBERSHIPS	17,530	Indirect	54.39%	44.09%	1.52%	100.00%	17,530	9,534	7,729	267
CONSERVATION	25,000	Indirect	54.39%	44.09%	1.52%	100.00%	25,000	13,596	11,023	381
BOARD EXPENSE	4,500	Indirect	54.39%	44.09%	1.52%	100.00%	4,500	2,447	1,984	69
OTHER	1,550	Indirect	54.39%	44.09%	1.52%	100.00%	1,550	843	683	24
FORCE ACCOUNT - LABOR	(41,658)	Indirect	54.39%	44.09%	1.52%	100.00%	(41,658)	(22,656)	(18,368)	(634)
Executive Directors Office Subtotal	1,208,637		54.39%	44.09%	1.52%		1,208,637	657,325	532,907	18,405
Customer Services										
SALARIES & WAGES - REGULAR	392,920	Meters	54.63%	45.32%	0.05%	100.00%	392,920	214,653	178,077	190
SALARIES & WAGES - OVERTIME	3,000	Meters	54.63%	45.32%	0.05%	100.00%	3,000	1,639	1,360	1
FICA EXPENSE	31,009	Meters	54.63%	45.32%	0.05%	100.00%	31,009	16,940	14,054	15
RETIREMENT CONTRIBUTION	27,036	Meters	54.63%	45.32%	0.05%	100.00%	27,036	14,770	12,253	13
DEFERRED COMPENSATION	13,520	Meters	54.63%	45.32%	0.05%	100.00%	13,520	7,386	6,127	7
HEALTH INSURANCE	107,933	Meters	54.63%	45.32%	0.05%	100.00%	107,933	58,964	48,917	52
DENTAL INSURANCE	5,544	Meters	54.63%	45.32%	0.05%	100.00%	5,544	3,029	2,513	3
DISABILITY SALARY CONTINUATION	1,727	Meters	54.63%	45.32%	0.05%	100.00%	1,727	943	783	1
GROUP LIFE & A D & D	2,595	Meters	54.63%	45.32%	0.05%	100.00%	2,595	1,418	1,176	1
CELL PHONE STIPENDS	1,500	Meters	54.63%	45.32%	0.05%	100.00%	1,500	819	680	1
OFFICE SUPPLIES	4,000	Meters	54.63%	45.32%	0.05%	100.00%	4,000	2,185	1,813	2
COLLECTION SERVICES	45,000	Meters	54.63%	45.32%	0.05%	100.00%	45,000	24,584	20,395	22
CONSULTANTS	-	Meters	54.63%	45.32%	0.05%	100.00%	-	-	-	-
POSTAGE AND FREIGHT	75,000	Meters	54.63%	45.32%	0.05%	100.00%	75,000	40,973	33,991	36
PRINTING AND REPRODUCTION	1,000	Meters	54.63%	45.32%	0.05%	100.00%	1,000	546	453	0
EDUCATION & DEVELOPMENT	5,000	Meters	54.63%	45.32%	0.05%	100.00%	5,000	2,732	2,266	2
OVERAGE AND SHORTAGES	-	Meters	54.63%	45.32%	0.05%	100.00%	-	-	-	-
UNCOLLECTABLE ACCOUNTS	30,000	Meters	54.63%	45.32%	0.05%	100.00%	30,000	16,389	13,596	14
OTHER	-	Meters	54.63%	45.32%	0.05%	100.00%	-	-	-	-
Customer Services Subtotal	746,784		54.63%	45.32%	0.05%		746,784	407,971	338,453	361

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Engineering										
SALARIES & WAGES - REGULAR	1,060,949	Indirect	54.39%	44.09%	1.52%	100.00%	1,060,949	577,004	467,789	16,156
SALARIES & WAGES - OVERTIME	9,000	Indirect	54.39%	44.09%	1.52%	100.00%	9,000	4,895	3,968	137
PART TIME SUMMER	65,000	Indirect	54.39%	44.09%	1.52%	100.00%	65,000	35,351	28,660	990
FICA EXPENSE	82,411	Indirect	54.39%	44.09%	1.52%	100.00%	82,411	44,820	36,336	1,255
RETIREMENT CONTRIBUTION	71,854	Indirect	54.39%	44.09%	1.52%	100.00%	71,854	39,078	31,682	1,094
DEFERRED COMPENSATION	18,720	Indirect	54.39%	44.09%	1.52%	100.00%	18,720	10,181	8,254	285
HEALTH INSURANCE	194,251	Indirect	54.39%	44.09%	1.52%	100.00%	194,251	105,645	85,648	2,958
DENTAL INSURANCE	8,454	Indirect	54.39%	44.09%	1.52%	100.00%	8,454	4,598	3,728	129
DISABILITY SALARY CONTINUATION	4,770	Indirect	54.39%	44.09%	1.52%	100.00%	4,770	2,594	2,103	73
GROUP LIFE & A D & D	4,802	Indirect	54.39%	44.09%	1.52%	100.00%	4,802	2,612	2,117	73
CELL PHONE STIPENDS	9,200	Indirect	54.39%	44.09%	1.52%	100.00%	9,200	5,003	4,056	140
SMALL TOOLS	2,060	Indirect	54.39%	44.09%	1.52%	100.00%	2,060	1,120	908	31
SUBSCRIPTIONS	615	Indirect	54.39%	44.09%	1.52%	100.00%	615	334	271	9
FUEL - VEHICLES	7,000	Indirect	54.39%	44.09%	1.52%	100.00%	7,000	3,807	3,086	107
OFFICE SUPPLIES	3,650	Indirect	54.39%	44.09%	1.52%	100.00%	3,650	1,985	1,609	56
SAFETY SUPPLIES	2,425	Indirect	54.39%	44.09%	1.52%	100.00%	2,425	1,319	1,069	37
OTHER - MATERIALS AND SUPPLIES	1,450	Indirect	54.39%	44.09%	1.52%	100.00%	1,450	789	639	22
MOTOR VEHICLES	2,500	Indirect	54.39%	44.09%	1.52%	100.00%	2,500	1,360	1,102	38
ENGINEERING	5,000	Indirect	54.39%	44.09%	1.52%	100.00%	5,000	2,719	2,205	76
CONSULTANTS	122,500	Indirect	54.39%	44.09%	1.52%	100.00%	122,500	66,622	54,012	1,865
POSTAGE AND FREIGHT	400	Indirect	54.39%	44.09%	1.52%	100.00%	400	218	176	6
PRINTING AND REPRODUCTION	1,600	Indirect	54.39%	44.09%	1.52%	100.00%	1,600	870	705	24
EDUCATION & DEVELOPMENT	22,790	Indirect	54.39%	44.09%	1.52%	100.00%	22,790	12,394	10,048	347
DUES AND MEMBERSHIPS	3,335	Indirect	54.39%	44.09%	1.52%	100.00%	3,335	1,814	1,470	51
FOREST MANAGEMENT	10,000	Indirect	54.39%	44.09%	1.52%	100.00%	10,000	5,439	4,409	152
OTHER	-	Indirect	54.39%	44.09%	1.52%	100.00%	-	-	-	-
Engineering Subtotal	1,714,736		54.39%	44.09%	1.52%		1,714,736	932,570	756,055	26,112
Human Resources										
SALARIES & WAGES - REGULAR	195,167	FTE	60.79%	38.45%	0.77%	100.00%	195,167	118,636	75,035	1,496
SALARIES & WAGES - OVERTIME	1,000	FTE	60.79%	38.45%	0.77%	100.00%	1,000	608	384	8
FICA EXPENSE	15,313	FTE	60.79%	38.45%	0.77%	100.00%	15,313	9,308	5,887	117
RETIREMENT CONTRIBUTION	13,351	FTE	60.79%	38.45%	0.77%	100.00%	13,351	8,116	5,133	102
DEFERRED COMPENSATION	6,240	FTE	60.79%	38.45%	0.77%	100.00%	6,240	3,793	2,399	48
HEALTH INSURANCE	44,939	FTE	60.79%	38.45%	0.77%	100.00%	44,939	27,317	17,278	344
DENTAL INSURANCE	2,124	FTE	60.79%	38.45%	0.77%	100.00%	2,124	1,291	817	16
VISION INSURANCE	50,000	FTE	60.79%	38.45%	0.77%	100.00%	50,000	30,394	19,223	383
WELLNESS PROFRA REIMBURSEMENT	2,300	FTE	60.79%	38.45%	0.77%	100.00%	2,300	1,398	884	18
RETIREES & COBRA INSURANCE	176,744	FTE	60.79%	38.45%	0.77%	100.00%	176,744	107,438	67,952	1,354
DISABILITY SALARY CONTINUATION	894	FTE	60.79%	38.45%	0.77%	100.00%	894	543	344	7
UNEMPLOYMENT TAX	21,000	FTE	60.79%	38.45%	0.77%	100.00%	21,000	12,765	8,074	161

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
UNIFORMS	200	FTE	60.79%	38.45%	0.77%	100.00%	200	122	77	2
GROUP LIFE & A D & D	1,020	FTE	60.79%	38.45%	0.77%	100.00%	1,020	620	392	8
CELL PHONE STIPENDS	1,750	FTE	60.79%	38.45%	0.77%	100.00%	1,750	1,064	673	13
SUBSCRIPTIONS	200	FTE	60.79%	38.45%	0.77%	100.00%	200	122	77	2
OFFICE SUPPLIES	2,500	FTE	60.79%	38.45%	0.77%	100.00%	2,500	1,520	961	19
SAFETY SUPPLIES	2,500	FTE	60.79%	38.45%	0.77%	100.00%	2,500	1,520	961	19
OTHER - MATERIALS AND SUPPLIES	500	FTE	60.79%	38.45%	0.77%	100.00%	500	304	192	4
CONSULTANTS	326,000	FTE	60.79%	38.45%	0.77%	100.00%	326,000	198,166	125,336	2,498
PROFESSIONAL SERVICES - OTHERS	32,000	FTE	60.79%	38.45%	0.77%	100.00%	32,000	19,452	12,303	245
POSTAGE AND FREIGHT	3,500	FTE	60.79%	38.45%	0.77%	100.00%	3,500	2,128	1,346	27
ADVERTISING	20,000	FTE	60.79%	38.45%	0.77%	100.00%	20,000	12,157	7,689	153
PRINTING AND REPRODUCTION	800	FTE	60.79%	38.45%	0.77%	100.00%	800	486	308	6
EDUCATION & DEVELOPMENT	8,800	FTE	60.79%	38.45%	0.77%	100.00%	8,800	5,349	3,383	67
DUES AND MEMBERSHIPS	5,000	FTE	60.79%	38.45%	0.77%	100.00%	5,000	3,039	1,922	38
RECRUITMENT EXPENSE	4,000	FTE	60.79%	38.45%	0.77%	100.00%	4,000	2,431	1,538	31
OTHER	25,000	FTE	60.79%	38.45%	0.77%	100.00%	25,000	15,197	9,612	192
Human Resources Subtotal	962,842		60.79%	38.45%	0.77%		962,842	585,283	370,180	7,378
Finance Department										
SALARIES & WAGES - REGULAR	467,351	Revenues	49.97%	48.72%	1.31%	100.00%	467,351	233,536	227,706	6,109
SALARIES & WAGES - OVERTIME	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-	-
FICA EXPENSE	35,429	Revenues	49.97%	48.72%	1.31%	100.00%	35,429	17,704	17,262	463
RETIREMENT CONTRIBUTION	32,021	Revenues	49.97%	48.72%	1.31%	100.00%	32,021	16,001	15,602	419
DEFERRED COMPENSATION	10,920	Revenues	49.97%	48.72%	1.31%	100.00%	10,920	5,457	5,321	143
HEALTH INSURANCE	79,355	Revenues	49.97%	48.72%	1.31%	100.00%	79,355	39,654	38,664	1,037
DENTAL INSURANCE	3,755	Revenues	49.97%	48.72%	1.31%	100.00%	3,755	1,876	1,830	49
DISABILITY SALARY CONTINUATION	1,908	Revenues	49.97%	48.72%	1.31%	100.00%	1,908	953	930	25
GROUP LIFE & A D & D	2,040	Revenues	49.97%	48.72%	1.31%	100.00%	2,040	1,019	994	27
CELL PHONE STIPENDS	3,250	Revenues	49.97%	48.72%	1.31%	100.00%	3,250	1,624	1,583	42
WASTE DISPOSAL	2,000	Revenues	49.97%	48.72%	1.31%	100.00%	2,000	999	974	26
OFFICE SUPPLIES	4,000	Revenues	49.97%	48.72%	1.31%	100.00%	4,000	1,999	1,949	52
OTHER - MATERIALS AND SUPPLIES	8,000	Revenues	49.97%	48.72%	1.31%	100.00%	8,000	3,998	3,898	105
ACCOUNTING	30,000	Revenues	49.97%	48.72%	1.31%	100.00%	30,000	14,991	14,617	392
CONSULTANTS	50,000	Revenues	49.97%	48.72%	1.31%	100.00%	50,000	24,985	24,361	654
FINANCIAL SERVICES	241,600	Revenues	49.97%	48.72%	1.31%	100.00%	241,600	120,728	117,714	3,158
TRUSTEE SERVICES	29,350	Revenues	49.97%	48.72%	1.31%	100.00%	29,350	14,666	14,300	384
PROFESSIONAL SERVICES - OTHERS	24,000	Revenues	49.97%	48.72%	1.31%	100.00%	24,000	11,993	11,693	314
POSTAGE AND FREIGHT	4,000	Revenues	49.97%	48.72%	1.31%	100.00%	4,000	1,999	1,949	52
PRINTING AND REPRODUCTION	3,000	Revenues	49.97%	48.72%	1.31%	100.00%	3,000	1,499	1,462	39
EDUCATION & DEVELOPMENT	9,025	Revenues	49.97%	48.72%	1.31%	100.00%	9,025	4,510	4,397	118
DUES AND MEMBERSHIPS	2,405	Revenues	49.97%	48.72%	1.31%	100.00%	2,405	1,202	1,172	31
RENTS AND LEASES	3,400	Revenues	49.97%	48.72%	1.31%	100.00%	3,400	1,699	1,657	44
OTHER	-	Revenues	49.97%	48.72%	1.31%	100.00%	-	-	-	-
Finance Department Subtotal	1,046,809		49.97%	48.72%	1.31%		1,046,809	523,092	510,034	13,683

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
IT Department										
SALARIES & WAGES - REGULAR	320,443	FTE	60.79%	38.45%	0.77%	100.00%	320,443	194,788	123,200	2,456
SALARIES & WAGES - OVERTIME	-	FTE	60.79%	38.45%	0.77%	100.00%	-	-	-	-
FICA EXPENSE	25,293	FTE	60.79%	38.45%	0.77%	100.00%	25,293	15,375	9,724	194
RETIREMENT CONTRIBUTION	22,053	FTE	60.79%	38.45%	0.77%	100.00%	22,053	13,405	8,479	169
DEFERRED COMPENSATION	3,120	FTE	60.79%	38.45%	0.77%	100.00%	3,120	1,897	1,200	24
HEALTH INSURANCE	58,314	FTE	60.79%	38.45%	0.77%	100.00%	58,314	35,447	22,420	447
DENTAL INSURANCE	3,025	FTE	60.79%	38.45%	0.77%	100.00%	3,025	1,839	1,163	23
DISABILITY SALARY CONTINUATION	1,413	FTE	60.79%	38.45%	0.77%	100.00%	1,413	859	543	11
GROUP LIFE & A D & D	1,378	FTE	60.79%	38.45%	0.77%	100.00%	1,378	838	530	11
TELEPHONE - LOCAL	106,960	FTE	60.79%	38.45%	0.77%	100.00%	106,960	65,018	41,123	820
CELL PHONE STIPENDS	6,000	FTE	60.79%	38.45%	0.77%	100.00%	6,000	3,647	2,307	46
OFFICE SUPPLIES	10,000	FTE	60.79%	38.45%	0.77%	100.00%	10,000	6,079	3,845	77
COMPUTER EQUIPMENT & PARTS	72,180	FTE	60.79%	38.45%	0.77%	100.00%	72,180	43,876	27,751	553
MAINTENANCE - EQUIPMENT	307,870	FTE	60.79%	38.45%	0.77%	100.00%	307,870	187,145	118,366	2,359
CONSULTANTS	125,000	FTE	60.79%	38.45%	0.77%	100.00%	125,000	75,984	48,058	958
EDUCATION & DEVELOPMENT	17,180	FTE	60.79%	38.45%	0.77%	100.00%	17,180	10,443	6,605	132
RENTS AND LEASES	40,400	FTE	60.79%	38.45%	0.77%	100.00%	40,400	24,558	15,532	310
IT Department Subtotal	1,120,629		60.79%	38.45%	0.77%		1,120,629	681,198	430,844	8,587
Water Supply and Treatment										
SALARIES & WAGES - REGULAR	1,252,160	Water	100.00%	0.00%	0.00%	100.00%	1,252,160	1,252,160	-	-
SALARIES & WAGES - OVERTIME	66,119	Water	100.00%	0.00%	0.00%	100.00%	66,119	66,119	-	-
STANDBY PAY	4,929	Water	100.00%	0.00%	0.00%	100.00%	4,929	4,929	-	-
PART TIME SUMMER	18,800	Water	100.00%	0.00%	0.00%	100.00%	18,800	18,800	-	-
FICA EXPENSE	106,174	Water	100.00%	0.00%	0.00%	100.00%	106,174	106,174	-	-
RETIREMENT CONTRIBUTION	92,573	Water	100.00%	0.00%	0.00%	100.00%	92,573	92,573	-	-
DEFERRED COMPENSATION	28,600	Water	100.00%	0.00%	0.00%	100.00%	28,600	28,600	-	-
WORKERS' COMPENSATION	26,000	Water	100.00%	0.00%	0.00%	100.00%	26,000	26,000	-	-
HEALTH INSURANCE	299,490	Water	100.00%	0.00%	0.00%	100.00%	299,490	299,490	-	-
DENTAL INSURANCE	13,100	Water	100.00%	0.00%	0.00%	100.00%	13,100	13,100	-	-
DISABILITY SALARY CONTINUATION	5,639	Water	100.00%	0.00%	0.00%	100.00%	5,639	5,639	-	-
UNIFORMS	12,000	Water	100.00%	0.00%	0.00%	100.00%	12,000	12,000	-	-
GROUP LIFE & A D & D	7,203	Water	100.00%	0.00%	0.00%	100.00%	7,203	7,203	-	-
ELECTRICITY	231,073	Water	100.00%	0.00%	0.00%	100.00%	231,073	231,073	-	-
CELL PHONE STIPENDS	9,750	Water	100.00%	0.00%	0.00%	100.00%	9,750	9,750	-	-
FUEL	19,500	Water	100.00%	0.00%	0.00%	100.00%	19,500	19,500	-	-
WASTE DISPOSAL	80,600	Water	100.00%	0.00%	0.00%	100.00%	80,600	80,600	-	-
CHEMICALS	1,036,528	Water	100.00%	0.00%	0.00%	100.00%	1,036,528	1,036,528	-	-
SMALL TOOLS	5,000	Water	100.00%	0.00%	0.00%	100.00%	5,000	5,000	-	-

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
LAKE SUPPLIES	20,200	Water	100.00%	0.00%	0.00%	100.00%	20,200	20,200	-	-
FUEL - VEHICLES	27,299	Water	100.00%	0.00%	0.00%	100.00%	27,299	27,299	-	-
OFFICE SUPPLIES	3,200	Water	100.00%	0.00%	0.00%	100.00%	3,200	3,200	-	-
LABORATORY EXPENSE	71,200	Water	100.00%	0.00%	0.00%	100.00%	71,200	71,200	-	-
SAFETY SUPPLIES	8,398	Water	100.00%	0.00%	0.00%	100.00%	8,398	8,398	-	-
OTHER - MATERIALS AND SUPPLIES	5,500	Water	100.00%	0.00%	0.00%	100.00%	5,500	5,500	-	-
MAINTENANCE - EQUIPMENT	242,801	Water	100.00%	0.00%	0.00%	100.00%	242,801	242,801	-	-
MAINTENANCE - PUMPING EQUIPMENT	128,250	Water	100.00%	0.00%	0.00%	100.00%	128,250	128,250	-	-
MAINT - RESERVOIR & TANKS	142,200	Water	100.00%	0.00%	0.00%	100.00%	142,200	142,200	-	-
FACILITIES	30,300	Water	100.00%	0.00%	0.00%	100.00%	30,300	30,300	-	-
BUILDINGS	293,650	Water	100.00%	0.00%	0.00%	100.00%	293,650	293,650	-	-
MAINTENANCE - METERS	94,800	Water	100.00%	0.00%	0.00%	100.00%	94,800	94,800	-	-
MAINTENANCE - GROUNDS	82,000	Water	100.00%	0.00%	0.00%	100.00%	82,000	82,000	-	-
MOTOR VEHICLES	15,661	Water	100.00%	0.00%	0.00%	100.00%	15,661	15,661	-	-
INSURANCE	100,206	Water	100.00%	0.00%	0.00%	100.00%	100,206	100,206	-	-
CONSULTANTS	70,100	Water	100.00%	0.00%	0.00%	100.00%	70,100	70,100	-	-
PROFESSIONAL SERVICES - OTHERS	16,000	Water	100.00%	0.00%	0.00%	100.00%	16,000	16,000	-	-
POSTAGE AND FREIGHT	4,000	Water	100.00%	0.00%	0.00%	100.00%	4,000	4,000	-	-
EDUCATION & DEVELOPMENT	16,000	Water	100.00%	0.00%	0.00%	100.00%	16,000	16,000	-	-
DUES AND MEMBERSHIPS	11,090	Water	100.00%	0.00%	0.00%	100.00%	11,090	11,090	-	-
RENTS AND LEASES	2,000	Water	100.00%	0.00%	0.00%	100.00%	2,000	2,000	-	-
OTHER	1,500	Water	100.00%	0.00%	0.00%	100.00%	1,500	1,500	-	-
Water Supply and Treatment Subtotal	4,701,593		100.00%	0.00%	0.00%		4,701,593	4,701,593	-	-
Water Distribution										
SALARIES & WAGES - REGULAR	1,322,255	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,322,255	1,306,439	-	15,816
SALARIES & WAGES - OVERTIME	41,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	41,000	40,510	-	490
STANDBY PAY	20,965	Water - FAMS	98.80%	0.00%	1.20%	100.00%	20,965	20,714	-	251
FICA EXPENSE	108,557	Water - FAMS	98.80%	0.00%	1.20%	100.00%	108,557	107,258	-	1,299
RETIREMENT CONTRIBUTION	94,650	Water - FAMS	98.80%	0.00%	1.20%	100.00%	94,650	93,518	-	1,132
DEFERRED COMPENSATION	31,720	Water - FAMS	98.80%	0.00%	1.20%	100.00%	31,720	31,341	-	379
WORKERS' COMPENSATION	22,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	22,000	21,737	-	263
HEALTH INSURANCE	403,004	Water - FAMS	98.80%	0.00%	1.20%	100.00%	403,004	398,183	-	4,821
DENTAL INSURANCE	16,871	Water - FAMS	98.80%	0.00%	1.20%	100.00%	16,871	16,669	-	202
DISABILITY SALARY CONTINUATION	7,079	Water - FAMS	98.80%	0.00%	1.20%	100.00%	7,079	6,994	-	85
UNIFORMS	21,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	21,000	20,749	-	251
GROUP LIFE & A D & D	8,818	Water - FAMS	98.80%	0.00%	1.20%	100.00%	8,818	8,713	-	105
ELECTRICITY	165,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	165,000	163,026	-	1,974
CELL PHONE STIPENDS	8,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	8,000	7,904	-	96
FUEL	5,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	5,000	4,940	-	60

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
WASTE DISPOSAL	500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	500	494	-	6
SMALL TOOLS	7,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	7,000	6,916	-	84
SUBSCRIPTIONS	175	Water - FAMS	98.80%	0.00%	1.20%	100.00%	175	173	-	2
FUEL - VEHICLES	68,500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	68,500	67,681	-	819
OFFICE SUPPLIES	1,500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,500	1,482	-	18
SAFETY SUPPLIES	12,798	Water - FAMS	98.80%	0.00%	1.20%	100.00%	12,798	12,645	-	153
OTHER - MATERIALS AND SUPPLIES	1,200	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,200	1,186	-	14
BUILDINGS	1,500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,500	1,482	-	18
MAINTENANCE - MAINS	297,185	Water - FAMS	98.80%	0.00%	1.20%	100.00%	297,185	293,630	-	3,555
MAINTENANCE - METERS	70,910	Water - FAMS	98.80%	0.00%	1.20%	100.00%	70,910	70,062	-	848
MAINTENANCE - HYDRANTS	30,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	30,000	29,641	-	359
MAINTENANCE - SERVICE LINES	37,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	37,000	36,557	-	443
MOTOR VEHICLES	67,685	Water - FAMS	98.80%	0.00%	1.20%	100.00%	67,685	66,875	-	810
INSURANCE	10,707	Water - FAMS	98.80%	0.00%	1.20%	100.00%	10,707	10,579	-	128
POSTAGE AND FREIGHT	1,500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,500	1,482	-	18
PRINTING AND REPRODUCTION	1,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,000	988	-	12
EDUCATION & DEVELOPMENT	12,070	Water - FAMS	98.80%	0.00%	1.20%	100.00%	12,070	11,926	-	144
DUES AND MEMBERSHIPS	1,600	Water - FAMS	98.80%	0.00%	1.20%	100.00%	1,600	1,581	-	19
RENTS AND LEASES	2,000	Water - FAMS	98.80%	0.00%	1.20%	100.00%	2,000	1,976	-	24
OTHER	500	Water - FAMS	98.80%	0.00%	1.20%	100.00%	500	494	-	6
FORCE ACCOUNT - LABOR	(53,000)	Water - FAMS	98.80%	0.00%	1.20%	100.00%	(53,000)	(52,366)	-	(634)
FORCE ACCOUNT - VEHICLE	-	Water - FAMS	98.80%	0.00%	1.20%	100.00%	-	-	-	-
Water Distribution Subtotal	2,848,249		98.80%	0.00%	1.20%		2,848,249	2,814,179	-	34,070
Wastewater Treatment										
SALARIES & WAGES - REGULAR	1,169,976	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	1,169,976	-	1,122,341	47,635
SALARIES & WAGES - OVERTIME	60,080	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	60,080	-	57,634	2,446
STANDBY PAY	6,583	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	6,583	-	6,315	268
FICA EXPENSE	99,567	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	99,567	-	95,513	4,054
RETIREMENT CONTRIBUTION	86,812	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	86,812	-	83,277	3,535
DEFERRED COMPENSATION	31,200	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	31,200	-	29,930	1,270
WORKERS' COMPENSATION	24,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	24,000	-	23,023	977
HEALTH INSURANCE	291,731	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	291,731	-	279,853	11,878
DENTAL INSURANCE	13,301	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	13,301	-	12,759	542
DISABILITY SALARY CONTINUATION	5,574	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	5,574	-	5,347	227
UNIFORMS	12,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	12,000	-	11,511	489
GROUP LIFE & A D & D	6,563	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	6,563	-	6,296	267
ELECTRICITY	529,500	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	529,500	-	507,942	21,558
CELL PHONE STIPENDS	6,600	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	6,600	-	6,331	269
FUEL	65,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	65,000	-	62,354	2,646
WASTE DISPOSAL	562,521	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	562,521	-	539,618	22,903

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
CHEMICALS	695,080	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	695,080	-	666,780	28,300
LAND APPLICATION	60,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	60,000	-	57,557	2,443
SMALL TOOLS	5,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	5,000	-	4,796	204
FUEL - VEHICLES	20,107	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	20,107	-	19,288	819
OFFICE SUPPLIES	5,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	5,000	-	4,796	204
LABORATORY EXPENSE	114,900	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	114,900	-	110,222	4,678
SAFETY SUPPLIES	12,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	12,000	-	11,511	489
OTHER - MATERIALS AND SUPPLIES	5,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	5,000	-	4,796	204
MAINTENANCE - EQUIPMENT	349,954	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	349,954	-	335,706	14,248
MAINTENANCE - PUMPING EQUIPMENT	365,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	365,000	-	350,139	14,861
FACILITIES	-	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	-	-	-	-
BUILDINGS	69,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	69,000	-	66,191	2,809
MAINTENANCE - METERS	75,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	75,000	-	71,946	3,054
MAINTENANCE - GROUNDS	12,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	12,000	-	11,511	489
MOTOR VEHICLES	15,180	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	15,180	-	14,562	618
INSURANCE	127,140	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	127,140	-	121,964	5,176
CONSULTANTS	146,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	146,000	-	140,056	5,944
POSTAGE AND FREIGHT	7,655	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	7,655	-	7,343	312
EDUCATION & DEVELOPMENT	18,500	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	18,500	-	17,747	753
DUES AND MEMBERSHIPS	3,600	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	3,600	-	3,453	147
RENTS AND LEASES	10,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	10,000	-	9,593	407
OTHER	19,000	Sewer - FAMS	0.00%	95.93%	4.07%	100.00%	19,000	-	18,226	774
Wastewater Treatment Subtotal	5,106,124		0.00%	95.93%	4.07%		5,106,124	-	4,898,231	207,893

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Sewer Collection										
SALARIES & WAGES - REGULAR	453,442	Sewer	0.00%	100.00%	0.00%	100.00%	453,442	-	453,442	-
SALARIES & WAGES - OVERTIME	23,500	Sewer	0.00%	100.00%	0.00%	100.00%	23,500	-	23,500	-
STANDBY PAY	9,747	Sewer	0.00%	100.00%	0.00%	100.00%	9,747	-	9,747	-
FICA EXPENSE	38,124	Sewer	0.00%	100.00%	0.00%	100.00%	38,124	-	38,124	-
RETIREMENT CONTRIBUTION	33,240	Sewer	0.00%	100.00%	0.00%	100.00%	33,240	-	33,240	-
DEFERRED COMPENSATION	14,560	Sewer	0.00%	100.00%	0.00%	100.00%	14,560	-	14,560	-
WORKERS' COMPENSATION	13,000	Sewer	0.00%	100.00%	0.00%	100.00%	13,000	-	13,000	-
HEALTH INSURANCE	139,144	Sewer	0.00%	100.00%	0.00%	100.00%	139,144	-	139,144	-
DENTAL INSURANCE	5,341	Sewer	0.00%	100.00%	0.00%	100.00%	5,341	-	5,341	-
DISABILITY SALARY CONTINUATION	2,209	Sewer	0.00%	100.00%	0.00%	100.00%	2,209	-	2,209	-
UNIFORMS	9,000	Sewer	0.00%	100.00%	0.00%	100.00%	9,000	-	9,000	-
GROUP LIFE & A D & D	3,013	Sewer	0.00%	100.00%	0.00%	100.00%	3,013	-	3,013	-
ELECTRICITY	119,759	Sewer	0.00%	100.00%	0.00%	100.00%	119,759	-	119,759	-
CELL PHONE STIPENDS	1,800	Sewer	0.00%	100.00%	0.00%	100.00%	1,800	-	1,800	-
FUEL	7,000	Sewer	0.00%	100.00%	0.00%	100.00%	7,000	-	7,000	-
WASTE DISPOSAL	750	Sewer	0.00%	100.00%	0.00%	100.00%	750	-	750	-
CHEMICALS	200,000	Sewer	0.00%	100.00%	0.00%	100.00%	200,000	-	200,000	-
SMALL TOOLS	3,500	Sewer	0.00%	100.00%	0.00%	100.00%	3,500	-	3,500	-
FUEL - VEHICLES	35,000	Sewer	0.00%	100.00%	0.00%	100.00%	35,000	-	35,000	-
OFFICE SUPPLIES	1,500	Sewer	0.00%	100.00%	0.00%	100.00%	1,500	-	1,500	-
SAFETY SUPPLIES	9,686	Sewer	0.00%	100.00%	0.00%	100.00%	9,686	-	9,686	-
OTHER - MATERIALS AND SUPPLIES	2,000	Sewer	0.00%	100.00%	0.00%	100.00%	2,000	-	2,000	-
MAINTENANCE - MAINS	110,000	Sewer	0.00%	100.00%	0.00%	100.00%	110,000	-	110,000	-
MAINTENANCE - SERVICE LINES	2,500	Sewer	0.00%	100.00%	0.00%	100.00%	2,500	-	2,500	-
MOTOR VEHICLES	65,000	Sewer	0.00%	100.00%	0.00%	100.00%	65,000	-	65,000	-
INSURANCE	8,800	Sewer	0.00%	100.00%	0.00%	100.00%	8,800	-	8,800	-
POSTAGE AND FREIGHT	700	Sewer	0.00%	100.00%	0.00%	100.00%	700	-	700	-
PRINTING AND REPRODUCTION	500	Sewer	0.00%	100.00%	0.00%	100.00%	500	-	500	-
EDUCATION & DEVELOPMENT	10,240	Sewer	0.00%	100.00%	0.00%	100.00%	10,240	-	10,240	-
DUES AND MEMBERSHIPS	2,000	Sewer	0.00%	100.00%	0.00%	100.00%	2,000	-	2,000	-
RENTS AND LEASES	1,500	Sewer	0.00%	100.00%	0.00%	100.00%	1,500	-	1,500	-
OTHER	500	Sewer	0.00%	100.00%	0.00%	100.00%	500	-	500	-
FORCE ACCOUNT - LABOR	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FORCE ACCOUNT - VEHICLE	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
Sewer Collection Subtotal	1,327,055		0.00%	100.00%	0.00%		1,327,055	-	1,327,055	-
Debt Service										
Series 2003	1,317,750	FAMS	79.00%	21.00%	0.00%	100.00%	1,317,750	1,041,023	276,728	-
Series 2004B	200,000	FAMS	7.00%	93.00%	0.00%	100.00%	200,000	14,000	186,000	-
Series 2005	2,770,100	FAMS	31.00%	69.00%	0.00%	100.00%	2,770,100	858,731	1,911,369	-
Series 2006	785,200	FAMS	80.31%	19.69%	0.00%	100.00%	785,200	630,594	154,606	-
Series 2010	2,439,600	FAMS	86.00%	14.00%	0.00%	100.00%	2,439,600	2,098,056	341,544	-
Series 2014	700,725	FAMS	80.00%	20.00%	0.00%	100.00%	700,725	560,580	140,145	-
Series 2005 - Forward Purchase	(125,048)	FAMS	31.00%	69.00%	0.00%	100.00%	(125,048)	(38,765)	(86,283)	-
SRF Loan	328,000	Sewer	0.00%	100.00%	0.00%	100.00%	328,000	-	328,000	-
Debt Service Subtotal	8,416,327		61.36%	38.64%	0.00%		8,416,327	5,164,219	3,252,108	-

Test Year Expense Direct Allocation Between Water and Sewer

Schedule 5

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	Reclaim % Allocation	Total % Allocation	Total W & S & RW $ Allocation	Water $ Allocation	Sewer $ Allocation	Reclaim $ Allocation
Capital Projects										
Capital Improvements Transfer	400,000	Five Year CIP	44.10%	55.90%	0.00%	100.00%	400,000	176,391	223,609	-
Cash Funded Capital Projects	4,989,050	Five Year CIP	44.10%	55.90%	0.00%	100.00%	4,989,050	2,200,055	2,788,995	-
CIP Funded from Reserve Fund	5,625,950	FY16 CIP	21.34%	78.66%	0.00%	100.00%	5,625,950	1,200,310	4,425,640	-
Minor Capital Equipment Not In Budget	875,000	Indirect	54.39%	44.09%	1.52%	100.00%	875,000	475,874	385,802	13,324
Capital Projects Subtotal	11,890,000		34.08%	65.80%	0.11%		11,890,000	4,052,630	7,824,046	13,324
Contribution to (Use of) Reserves										
Transfer to Rate Stabilization Fund	250,000	Revenues	50.63%	49.37%	0.00%	100.00%	250,000	126,580	123,420	-
Cont. to R&R & Contingency Funds - RW	263,909	Direct	0.00%	0.00%	100.00%	100.00%	263,909	-	-	263,909
Contribution to (Use of) Reserves Subtotal	513,909		24.63%	24.02%	51.35%		513,909	126,580	123,420	263,909
Total Expenditures	**$ 41,603,694**		**49.63%**	**48.95%**	**1.43%**		**$ 41,603,694**	**$ 20,646,638**	**$ 20,363,334**	**$ 593,722**
Expenses Excluded From Indirect Allocation								49.6%	48.9%	1.4%
Debt Service and Capital								9,343,428	11,199,574	277,234
Net Expenses for Indirect Allocation	**$ 20,783,458**							**$ 11,303,210**	**$ 9,163,760**	**$ 316,489**
% of Expenditures								54.4%	44.1%	1.5%

Prepared by Burton & Associates

1/26/2016

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Executive Directors Office													
SALARIES & WAGES - REGULAR	299,103	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	52,206	117,366	70,749	31,671	27,111
PER DIEM	8,158	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,424	3,201	1,930	864	739
FICA EXPENSE	21,739	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,794	8,530	5,142	2,302	1,970
RETIREMENT CONTRIBUTION	20,680	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,609	8,115	4,891	2,190	1,874
DEFERRED COMPENSATION	4,242	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	740	1,665	1,003	449	385
WORKERS' COMPENSATION	6,526	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,139	2,561	1,544	691	592
HEALTH INSURANCE	39,948	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	6,973	15,676	9,449	4,230	3,621
DENTAL INSURANCE	2,038	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	356	800	482	216	185
DISABILITY SALARY CONTINUATION	882	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	154	346	209	93	80
AUTOMOBILE ALLOWANCE	3,263	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	570	1,280	772	346	296
GROUP LIFE & A D & D	1,051	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	183	413	249	111	95
ELECTRICITY	24,474	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	4,272	9,603	5,789	2,591	2,218
CELL PHONE STIPENDS	2,719	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	475	1,067	643	288	246
FUEL	6,526	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,139	2,561	1,544	691	592
SUBSCRIPTIONS	495	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	86	194	117	52	45
OFFICE SUPPLIES	5,928	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,035	2,326	1,402	628	537
SAFETY SUPPLIES	245	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	43	96	58	26	22
LEGAL	130,525	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	22,782	51,217	30,874	13,821	11,831
INSURANCE	21,270	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,712	8,346	5,031	2,252	1,928
CONSULTANTS	20,667	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,607	8,109	4,888	2,188	1,873
PROFESSIONAL SERVICES - OTHERS	-	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	-	-	-	-	-
POSTAGE AND FREIGHT	6,363	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,111	2,497	1,505	674	577
CUSTOMER INFORMATION	11,766	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,054	4,617	2,783	1,246	1,067
ADVERTISING	1,974	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	345	775	467	209	179
OTHER	2,872	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	501	1,127	679	304	260
PRINTING AND REPRODUCTION	544	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	95	213	129	58	49
EDUCATION & DEVELOPMENT	7,114	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,242	2,791	1,683	753	645
BOARD TRAVEL	2,447	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	427	960	579	259	222
DUES AND MEMBERSHIPS	9,534	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,664	3,741	2,255	1,010	864
CONSERVATION	13,596	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,373	5,335	3,216	1,440	1,232
BOARD EXPENSE	2,447	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	427	960	579	259	222
OTHER	843	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	147	331	199	89	76
FORCE ACCOUNT - LABOR	(22,656)	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	(3,954)	(8,890)	(5,359)	(2,399)	(2,054)
Executive Directors Office Subtotal	**657,325**								**114,730**	**257,930**	**155,481**	**69,602**	**59,581**
Customer Services													
SALARIES & WAGES - REGULAR	214,653	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	214,653	-
SALARIES & WAGES - OVERTIME	1,639	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	1,639	-
FICA EXPENSE	16,940	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	16,940	-
RETIREMENT CONTRIBUTION	14,770	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	14,770	-
DEFERRED COMPENSATION	7,386	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	7,386	-
HEALTH INSURANCE	58,964	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	58,964	-
DENTAL INSURANCE	3,029	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	3,029	-
DISABILITY SALARY CONTINUATION	943	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	943	-
GROUP LIFE & A D & D	1,418	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	1,418	-
CELL PHONE STIPENDS	819	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	819	-
OFFICE SUPPLIES	2,185	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	2,185	-
COLLECTION SERVICES	24,584	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	24,584	-
CONSULTANTS	-	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-
POSTAGE AND FREIGHT	40,973	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	40,973	-
PRINTING AND REPRODUCTION	546	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	546	-
EDUCATION & DEVELOPMENT	2,732	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	2,732	-
OVERAGE AND SHORTAGES	-	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-
UNCOLLECTABLE ACCOUNTS	16,389	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	16,389	-
OTHER	-	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-
Customer Services Subtotal	**407,971**								**-**	**-**	**-**	**407,971**	**-**

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Engineering													
SALARIES & WAGES - REGULAR	577,004	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	100,711	226,413	136,482	61,097	52,301
SALARIES & WAGES - OVERTIME	4,895	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	854	1,921	1,158	518	444
PART TIME SUMMER	35,351	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	6,170	13,871	8,362	3,743	3,204
FICA EXPENSE	44,820	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	7,823	17,587	10,601	4,746	4,063
RETIREMENT CONTRIBUTION	39,078	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	6,821	15,334	9,243	4,138	3,542
DEFERRED COMPENSATION	10,181	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	1,777	3,995	2,408	1,078	923
HEALTH INSURANCE	105,645	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	18,439	41,454	24,989	11,186	9,576
DENTAL INSURANCE	4,598	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	802	1,804	1,088	487	417
DISABILITY SALARY CONTINUATION	2,594	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	453	1,018	614	275	235
GROUP LIFE & A D & D	2,612	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	456	1,025	618	277	237
CELL PHONE STIPENDS	5,003	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	873	1,963	1,184	530	454
SMALL TOOLS	1,120	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	196	440	265	119	102
SUBSCRIPTIONS	334	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	58	131	79	35	30
FUEL - VEHICLES	3,807	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	664	1,494	900	403	345
OFFICE SUPPLIES	1,985	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	346	779	470	210	180
SAFETY SUPPLIES	1,319	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	230	518	312	140	120
OTHER - MATERIALS AND SUPPLIES	789	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	138	309	187	84	71
MOTOR VEHICLES	1,360	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	237	534	322	144	123
ENGINEERING	2,719	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	475	1,067	643	288	246
CONSULTANTS	66,622	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	11,628	26,142	15,759	7,054	6,039
POSTAGE AND FREIGHT	218	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	38	85	51	23	20
PRINTING AND REPRODUCTION	870	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	152	341	206	92	79
EDUCATION & DEVELOPMENT	12,394	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,163	4,864	2,932	1,312	1,123
DUES AND MEMBERSHIPS	1,814	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	317	712	429	192	164
FOREST MANAGEMENT	5,439	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	949	2,134	1,286	576	493
OTHER	-	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	-	-	-	-	-
Engineering Subtotal	**932,570**								**162,772**	**365,935**	**220,586**	**98,747**	**84,530**
Human Resources													
SALARIES & WAGES - REGULAR	118,636	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	7,779	39,870	62,235	8,752	-
SALARIES & WAGES - OVERTIME	608	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	40	204	319	45	-
FICA EXPENSE	9,308	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	610	3,128	4,883	687	-
RETIREMENT CONTRIBUTION	8,116	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	532	2,727	4,257	599	-
DEFERRED COMPENSATION	3,793	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	249	1,275	1,990	280	-
HEALTH INSURANCE	27,317	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,791	9,180	14,330	2,015	-
DENTAL INSURANCE	1,291	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	85	434	677	95	-
VISION INSURANCE	30,394	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,993	10,214	15,944	2,242	-
WELLNESS PROFRA REIMBURSEMENT	1,398	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	92	470	733	103	-
RETIREES & COBRA INSURANCE	107,438	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	7,045	36,106	56,361	7,926	-
DISABILITY SALARY CONTINUATION	543	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	36	183	285	40	-
UNEMPLOYMENT TAX	12,765	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	837	4,290	6,697	942	-
UNIFORMS	122	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	8	41	64	9	-
GROUP LIFE & A D & D	620	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	41	208	325	46	-
CELL PHONE STIPENDS	1,064	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	70	357	558	78	-
SUBSCRIPTIONS	122	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	8	41	64	9	-
OFFICE SUPPLIES	1,520	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	100	511	797	112	-
SAFETY SUPPLIES	1,520	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	100	511	797	112	-
OTHER - MATERIALS AND SUPPLIES	304	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	20	102	159	22	-
CONSULTANTS	198,166	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	12,994	66,597	103,956	14,619	-
PROFESSIONAL SERVICES - OTHERS	19,452	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,276	6,537	10,204	1,435	-
POSTAGE AND FREIGHT	2,128	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	140	715	1,116	157	-
ADVERTISING	12,157	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	797	4,086	6,378	897	-
PRINTING AND REPRODUCTION	486	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	32	163	255	36	-
EDUCATION & DEVELOPMENT	5,349	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	351	1,798	2,806	395	-
DUES AND MEMBERSHIPS	3,039	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	199	1,021	1,594	224	-
RECRUITMENT EXPENSE	2,431	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	159	817	1,276	179	-
OTHER	15,197	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	997	5,107	7,972	1,121	-
Human Resources Subtotal	**585,283**								**38,379**	**196,694**	**307,034**	**43,177**	**-**

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Finance Department													
SALARIES & WAGES - REGULAR	233,536	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	40,762	91,638	55,240	24,728	21,168
SALARIES & WAGES - OVERTIME	-	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	-	-	-	-	-
FICA EXPENSE	17,704	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	3,090	6,947	4,188	1,875	1,605
RETIREMENT CONTRIBUTION	16,001	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,793	6,279	3,785	1,694	1,450
DEFERRED COMPENSATION	5,457	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	952	2,141	1,291	578	495
HEALTH INSURANCE	39,654	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	6,921	15,560	9,380	4,199	3,594
DENTAL INSURANCE	1,876	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	328	736	444	199	170
DISABILITY SALARY CONTINUATION	953	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	166	374	226	101	86
GROUP LIFE & A D & D	1,019	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	178	400	241	108	92
CELL PHONE STIPENDS	1,624	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	283	637	384	172	147
WASTE DISPOSAL	999	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	174	392	236	106	91
OFFICE SUPPLIES	1,999	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	349	784	473	212	181
OTHER - MATERIALS AND SUPPLIES	3,998	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	698	1,569	946	423	362
ACCOUNTING	14,991	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,617	5,882	3,546	1,587	1,359
CONSULTANTS	24,985	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	4,361	9,804	5,910	2,646	2,265
FINANCIAL SERVICES	120,728	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	21,072	47,373	28,556	12,784	10,943
TRUSTEE SERVICES	14,666	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,560	5,755	3,469	1,553	1,329
PROFESSIONAL SERVICES - OTHERS	11,993	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	2,093	4,706	2,837	1,270	1,087
POSTAGE AND FREIGHT	1,999	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	349	784	473	212	181
PRINTING AND REPRODUCTION	1,499	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	262	588	355	159	136
EDUCATION & DEVELOPMENT	4,510	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	787	1,770	1,067	478	409
DUES AND MEMBERSHIPS	1,202	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	210	472	284	127	109
RENTS AND LEASES	1,699	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	297	667	402	180	154
OTHER	-	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	-	-	-	-	-
Finance Department Subtotal	**523,092**								**91,301**	**205,258**	**123,730**	**55,389**	**47,414**
IT Department													
SALARIES & WAGES - REGULAR	194,788	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	12,773	65,462	102,184	14,370	-
SALARIES & WAGES - OVERTIME	-	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	-	-	-	-	-
FICA EXPENSE	15,375	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,008	5,167	8,066	1,134	-
RETIREMENT CONTRIBUTION	13,405	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	879	4,505	7,032	989	-
DEFERRED COMPENSATION	1,897	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	124	637	995	140	-
HEALTH INSURANCE	35,447	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	2,324	11,913	18,595	2,615	-
DENTAL INSURANCE	1,839	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	121	618	965	136	-
DISABILITY SALARY CONTINUATION	859	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	56	289	451	63	-
GROUP LIFE & A D & D	838	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	55	282	439	62	-
TELEPHONE - LOCAL	65,018	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	4,263	21,850	34,108	4,796	-
CELL PHONE STIPENDS	3,647	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	239	1,226	1,913	269	-
OFFICE SUPPLIES	6,079	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	399	2,043	3,189	448	-
COMPUTER EQUIPMENT & PARTS	43,876	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	2,877	14,745	23,017	3,237	-
MAINTENANCE - EQUIPMENT	187,145	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	12,272	62,893	98,175	13,806	-
CONSULTANTS	75,984	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	4,983	25,536	39,860	5,605	-
EDUCATION & DEVELOPMENT	10,443	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	685	3,510	5,478	770	-
RENTS AND LEASES	24,558	FTE	6.56%	33.61%	52.46%	7.38%	0.00%	100.00%	1,610	8,253	12,883	1,812	-
IT Department Subtotal	**681,198**								**44,669**	**228,927**	**357,350**	**50,252**	**-**

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Water Supply and Treatment													
SALARIES & WAGES - REGULAR	1,252,160	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	204,434	1,047,726	-	-	-
SALARIES & WAGES - OVERTIME	66,119	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	10,795	55,324	-	-	-
STANDBY PAY	4,929	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	805	4,124	-	-	-
PART TIME SUMMER	18,800	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	3,069	15,731	-	-	-
FICA EXPENSE	106,174	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	17,335	88,839	-	-	-
RETIREMENT CONTRIBUTION	92,573	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	15,114	77,459	-	-	-
DEFERRED COMPENSATION	28,600	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	4,669	23,931	-	-	-
WORKERS' COMPENSATION	26,000	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	4,245	21,755	-	-	-
HEALTH INSURANCE	299,490	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	48,896	250,594	-	-	-
DENTAL INSURANCE	13,100	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	2,139	10,961	-	-	-
DISABILITY SALARY CONTINUATION	5,639	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	921	4,718	-	-	-
UNIFORMS	12,000	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	1,959	10,041	-	-	-
GROUP LIFE & A D & D	7,203	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	1,176	6,027	-	-	-
ELECTRICITY	231,073	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	231,073	-	-	-
CELL PHONE STIPENDS	9,750	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	1,592	8,158	-	-	-
FUEL	19,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	19,500	-	-	-
WASTE DISPOSAL	80,600	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	80,600	-	-	-
CHEMICALS	1,036,528	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	1,036,528	-	-	-	-
SMALL TOOLS	5,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	5,000	-	-	-
LAKE SUPPLIES	20,200	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	20,200	-	-	-	-
FUEL - VEHICLES	27,299	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	27,299	-	-	-
OFFICE SUPPLIES	3,200	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	522	2,678	-	-	-
LABORATORY EXPENSE	71,200	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	71,200	-	-	-
SAFETY SUPPLIES	8,398	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	8,398	-	-	-
OTHER - MATERIALS AND SUPPLIES	5,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	5,500	-	-	-
MAINTENANCE - EQUIPMENT	242,801	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	242,801	-	-	-
MAINTENANCE - PUMPING EQUIPMENT	128,250	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	128,250	-	-	-
MAINT - RESERVOIR & TANKS	142,200	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	142,200	-	-	-	-
FACILITIES	30,300	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	30,300	-	-	-
BUILDINGS	293,650	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	293,650	-	-	-
MAINTENANCE - METERS	94,800	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	94,800	-	-	-
MAINTENANCE - GROUNDS	82,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	82,000	-	-	-
MOTOR VEHICLES	15,661	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	15,661	-	-	-
INSURANCE	100,206	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	100,206	-	-	-
CONSULTANTS	70,100	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	70,100	-	-	-
PROFESSIONAL SERVICES - OTHERS	16,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	16,000	-	-	-
POSTAGE AND FREIGHT	4,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	4,000	-	-	-
EDUCATION & DEVELOPMENT	16,000	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	2,612	13,388	-	-	-
DUES AND MEMBERSHIPS	11,090	FTE	16.33%	83.67%	0.00%	0.00%	0.00%	100.00%	1,811	9,279	-	-	-
RENTS AND LEASES	2,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	2,000	-	-	-
OTHER	1,500	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	-	1,500	-	-	-
Water Supply and Treatment Subtotal	**4,701,593**								**1,521,022**	**3,180,571**	**-**	**-**	**-**

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Water Distribution													
SALARIES & WAGES - REGULAR	1,306,439	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	685,880	228,627	391,932
SALARIES & WAGES - OVERTIME	40,510	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	21,268	7,089	12,153
STANDBY PAY	20,714	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	10,875	3,625	6,214
FICA EXPENSE	107,258	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	56,311	18,770	32,178
RETIREMENT CONTRIBUTION	93,518	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	49,097	16,366	28,055
DEFERRED COMPENSATION	31,341	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	16,454	5,485	9,402
WORKERS' COMPENSATION	21,737	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	11,412	3,804	6,521
HEALTH INSURANCE	398,183	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	209,046	69,682	119,455
DENTAL INSURANCE	16,669	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	8,751	2,917	5,001
DISABILITY SALARY CONTINUATION	6,994	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	3,672	1,224	2,098
UNIFORMS	20,749	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	10,893	3,631	6,225
GROUP LIFE & A D & D	8,713	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	4,574	1,525	2,614
ELECTRICITY	163,026	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	114,118	-	48,908
CELL PHONE STIPENDS	7,904	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	5,533	-	2,371
FUEL	4,940	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	3,458	-	1,482
WASTE DISPOSAL	494	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	346	-	148
SMALL TOOLS	6,916	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	4,841	-	2,075
SUBSCRIPTIONS	173	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	121	-	52
FUEL - VEHICLES	67,681	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	47,376	-	20,304
OFFICE SUPPLIES	1,482	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	1,037	-	445
SAFETY SUPPLIES	12,645	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	8,851	-	3,793
OTHER - MATERIALS AND SUPPLIES	1,186	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	830	-	356
BUILDINGS	1,482	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	1,037	-	445
MAINTENANCE - MAINS	293,630	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	205,541	-	88,089
MAINTENANCE - METERS	70,062	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	70,062	-
MAINTENANCE - HYDRANTS	29,641	Fire Protection	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	-	29,641
MAINTENANCE - SERVICE LINES	36,557	Meter / Services	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	36,557	-
MOTOR VEHICLES	66,875	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	46,813	-	20,063
INSURANCE	10,579	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	7,405	-	3,174
POSTAGE AND FREIGHT	1,482	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	1,037	-	445
PRINTING AND REPRODUCTION	988	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	692	-	296
EDUCATION & DEVELOPMENT	11,926	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	6,261	2,087	3,578
DUES AND MEMBERSHIPS	1,581	FTE	0.00%	0.00%	52.50%	17.50%	30.00%	100.00%	-	-	830	277	474
RENTS AND LEASES	1,976	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	1,383	-	593
OTHER	494	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	346	-	148
FORCE ACCOUNT - LABOR	(52,366)	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	(36,656)	-	(15,710)
FORCE ACCOUNT - VEHICLE	-	Distribution	0.00%	0.00%	70.00%	0.00%	30.00%	100.00%	-	-	-	-	-
Water Distribution Subtotal	**2,814,179**								**-**	**-**	**1,509,435**	**471,727**	**833,017**
Wastewater Treatment													
SALARIES & WAGES - REGULAR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SALARIES & WAGES - OVERTIME	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
STANDBY PAY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FICA EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DEFERRED COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
WORKERS' COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
HEALTH INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DENTAL INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DISABILITY SALARY CONTINUATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
UNIFORMS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
GROUP LIFE & A D & D	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
ELECTRICITY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CELL PHONE STIPENDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FUEL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
WASTE DISPOSAL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CHEMICALS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
LAND APPLICATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SMALL TOOLS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FUEL - VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OFFICE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
LABORATORY EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SAFETY SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OTHER - MATERIALS AND SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - EQUIPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - PUMPING EQUIPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FACILITIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
BUILDINGS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - METERS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - GROUNDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MOTOR VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CONSULTANTS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
POSTAGE AND FREIGHT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
EDUCATION & DEVELOPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DUES AND MEMBERSHIPS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
RENTS AND LEASES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OTHER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
Wastewater Treatment Subtotal	-								-	-	-	-	-
Sewer Collection													
SALARIES & WAGES - REGULAR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SALARIES & WAGES - OVERTIME	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
STANDBY PAY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FICA EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
RETIREMENT CONTRIBUTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DEFERRED COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
WORKERS' COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
HEALTH INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DENTAL INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DISABILITY SALARY CONTINUATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
UNIFORMS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
GROUP LIFE & A D & D	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
ELECTRICITY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CELL PHONE STIPENDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FUEL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
WASTE DISPOSAL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
CHEMICALS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SMALL TOOLS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FUEL - VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OFFICE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
SAFETY SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OTHER - MATERIALS AND SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - MAINS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MAINTENANCE - SERVICE LINES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
MOTOR VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
POSTAGE AND FREIGHT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
PRINTING AND REPRODUCTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
EDUCATION & DEVELOPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
DUES AND MEMBERSHIPS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
RENTS AND LEASES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
OTHER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FORCE ACCOUNT - LABOR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
FORCE ACCOUNT - VEHICLE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
Sewer Collection Subtotal	-								-	-	-	-	-

Water System Operating & Debt Service Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	Distribution % Allocation	Meters/Services % Allocation	Fire Protection % Allocation	Total % Allocation	Supply $ Allocation	Treatment $ Allocation	Distribution $ Allocation	Meters/Services $ Allocation	Fire Protection $ Allocation
Debt Service													
Series 2003	1,041,023	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	264,342	662,761	97,085	9,070	7,764
Series 2004B	14,000	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	3,555	8,913	1,306	122	104
Series 2005	858,731	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	218,054	546,706	80,085	7,482	6,405
Series 2006	630,594	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	160,124	401,464	58,809	5,494	4,703
Series 2010	2,098,056	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	532,750	1,335,714	195,664	18,280	15,648
Series 2014	560,580	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	142,346	356,890	52,279	4,884	4,181
Series 2005 - Forward Purchase	(38,765)	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	(9,843)	(24,679)	(3,615)	(338)	(289)
SRF Loan	-	Assets Funded	25.39%	63.66%	9.33%	0.87%	0.75%	100.00%	-	-	-	-	-
Debt Service Subtotal	**5,164,219**								**1,311,328**	**3,287,768**	**481,612**	**44,994**	**38,516**
Capital Projects													
Capital Improvements Transfer	176,391	Five Year CIP	7.12%	17.36%	75.52%	0.00%	0.00%	100.00%	12,561	30,625	133,204	-	-
Cash Funded Capital Projects	2,200,055	Five Year CIP	7.12%	17.36%	75.52%	0.00%	0.00%	100.00%	156,674	381,972	1,661,409	-	-
CIP Funded from Reserve Fund	1,200,310	Five Year CIP	7.12%	17.36%	75.52%	0.00%	0.00%	100.00%	85,478	208,397	906,435	-	-
Minor Capital Equipment Not In Budget	475,874	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	83,059	186,730	112,561	50,389	43,134
Capital Projects Subtotal	**4,052,630**								**337,773**	**807,725**	**2,813,609**	**50,389**	**43,134**
Contribution to (Use of) Reserves													
Transfer to Rate Stabilization Fund	126,580	Indirect	17.45%	39.24%	23.65%	10.59%	9.06%	100.00%	22,093	49,669	29,941	13,403	11,473
Cont. to R&R & Contingency Funds - RW	-	Assets	0.00%	42.43%	55.56%	2.01%	0.00%	100.00%	-	-	-	-	-
Contribution to (Use of) Reserves Subtotal	**126,580**								**22,093**	**49,669**	**29,941**	**13,403**	**11,473**
TOTAL EXPENDITURES	**20,646,638**								**3,644,067**	**8,580,477**	**5,998,778**	**1,305,651**	**1,117,665**
% Allocation									17.65%	41.56%	29.06%	6.32%	5.41%
Expenses Excluded From Indirect Allocation													
Debt Service	9,343,428								1,671,194	4,145,162	3,325,162	108,786	93,123
Net Expenses for Indirect Allocation	11,303,210								1,972,873	4,435,315	2,673,616	1,196,865	1,024,541
% of Expenditures							(Basis of Indirect Allocations ->)		17.45%	39.24%	23.65%	10.59%	9.06%

Prepared by Burton & Associates

1/26/2016

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Executive Directors Office											
SALARIES & WAGES - REGULAR	242,490	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	14,792	52,135	151,071	24,491
PER DIEM	6,614	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	403	1,422	4,120	668
FICA EXPENSE	17,624	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,075	3,789	10,980	1,780
RETIREMENT CONTRIBUTION	16,765	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,023	3,605	10,445	1,693
DEFERRED COMPENSATION	3,439	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	210	739	2,143	347
WORKERS' COMPENSATION	5,291	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	323	1,138	3,296	534
HEALTH INSURANCE	32,387	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,976	6,963	20,177	3,271
DENTAL INSURANCE	1,653	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	101	355	1,030	167
DISABILITY SALARY CONTINUATION	715	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	44	154	446	72
AUTOMOBILE ALLOWANCE	2,645	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	161	569	1,648	267
GROUP LIFE & A D & D	852	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	52	183	531	86
ELECTRICITY	19,841	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,210	4,266	12,361	2,004
CELL PHONE STIPENDS	2,205	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	134	474	1,373	223
FUEL	5,291	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	323	1,138	3,296	534
SUBSCRIPTIONS	401	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	24	86	250	41
OFFICE SUPPLIES	4,806	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	293	1,033	2,994	485
SAFETY SUPPLIES	198	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	12	43	124	20
LEGAL	105,820	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	6,455	22,751	65,926	10,688
INSURANCE	17,244	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,052	3,707	10,743	1,742
CONSULTANTS	16,755	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,022	3,602	10,438	1,692
PROFESSIONAL SERVICES - OTHERS	-	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	-	-	-	-
POSTAGE AND FREIGHT	5,159	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	315	1,109	3,214	521
CUSTOMER INFORMATION	9,539	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	582	2,051	5,943	963
ADVERTISING	1,601	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	98	344	997	162
OTHER	2,328	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	142	501	1,450	235
PRINTING AND REPRODUCTION	441	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	27	95	275	45
EDUCATION & DEVELOPMENT	5,767	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	352	1,240	3,593	582
BOARD TRAVEL	1,984	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	121	427	1,236	200
DUES AND MEMBERSHIPS	7,729	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	471	1,662	4,815	781
CONSERVATION	11,023	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	672	2,370	6,867	1,113
BOARD EXPENSE	1,984	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	121	427	1,236	200
OTHER	683	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	42	147	426	69
FORCE ACCOUNT - LABOR	(18,368)	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	(1,120)	(3,949)	(11,443)	(1,855)
Executive Directors Office Subtotal	**532,907**							**32,507**	**114,575**	**332,001**	**53,824**
Customer Services											
SALARIES & WAGES - REGULAR	178,077	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	178,077	-	-	-
SALARIES & WAGES - OVERTIME	1,360	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	1,360	-	-	-
FICA EXPENSE	14,054	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	14,054	-	-	-
RETIREMENT CONTRIBUTION	12,253	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	12,253	-	-	-
DEFERRED COMPENSATION	6,127	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	6,127	-	-	-
HEALTH INSURANCE	48,917	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	48,917	-	-	-
DENTAL INSURANCE	2,513	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	2,513	-	-	-
DISABILITY SALARY CONTINUATION	783	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	783	-	-	-
GROUP LIFE & A D & D	1,176	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	1,176	-	-	-
CELL PHONE STIPENDS	680	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	680	-	-	-
OFFICE SUPPLIES	1,813	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	1,813	-	-	-
COLLECTION SERVICES	20,395	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	20,395	-	-	-
CONSULTANTS	-	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	-	-	-	-
POSTAGE AND FREIGHT	33,991	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	33,991	-	-	-
PRINTING AND REPRODUCTION	453	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	453	-	-	-
EDUCATION & DEVELOPMENT	2,266	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	2,266	-	-	-
OVERAGE AND SHORTAGES	-	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	-	-	-	-
UNCOLLECTABLE ACCOUNTS	13,596	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	13,596	-	-	-
OTHER	-	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	-	-	-	-
Customer Services Subtotal	**338,453**							**338,453**	**-**	**-**	**-**

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Engineering											
SALARIES & WAGES - REGULAR	467,789	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	28,535	100,575	291,433	47,247
SALARIES & WAGES - OVERTIME	3,968	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	242	853	2,472	401
PART TIME SUMMER	28,660	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,748	6,162	17,855	2,895
FICA EXPENSE	36,336	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	2,217	7,812	22,638	3,670
RETIREMENT CONTRIBUTION	31,682	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,933	6,812	19,738	3,200
DEFERRED COMPENSATION	8,254	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	503	1,775	5,142	834
HEALTH INSURANCE	85,648	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	5,225	18,414	53,359	8,650
DENTAL INSURANCE	3,728	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	227	801	2,322	376
DISABILITY SALARY CONTINUATION	2,103	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	128	452	1,310	212
GROUP LIFE & A D & D	2,117	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	129	455	1,319	214
CELL PHONE STIPENDS	4,056	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	247	872	2,527	410
SMALL TOOLS	908	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	55	195	566	92
SUBSCRIPTIONS	271	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	17	58	169	27
FUEL - VEHICLES	3,086	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	188	664	1,923	312
OFFICE SUPPLIES	1,609	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	98	346	1,003	163
SAFETY SUPPLIES	1,069	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	65	230	666	108
OTHER - MATERIALS AND SUPPLIES	639	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	39	137	398	65
MOTOR VEHICLES	1,102	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	67	237	687	111
ENGINEERING	2,205	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	134	474	1,373	223
CONSULTANTS	54,012	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	3,295	11,613	33,650	5,455
POSTAGE AND FREIGHT	176	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	11	38	110	18
PRINTING AND REPRODUCTION	705	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	43		440	71
EDUCATION & DEVELOPMENT	10,048	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	613	2,160	6,260	1,015
DUES AND MEMBERSHIPS	1,470	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	90	316	916	149
FOREST MANAGEMENT	4,409	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	269	948	2,747	445
OTHER	-	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	-	-	-	-
Engineering Subtotal	**756,055**							**46,119**	**162,400**	**471,022**	**76,362**
Human Resources											
SALARIES & WAGES - REGULAR	75,035	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	9,931	24,276	38,621	2,207
SALARIES & WAGES - OVERTIME	384	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	51	124	198	11
FICA EXPENSE	5,887	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	779	1,905	3,030	173
RETIREMENT CONTRIBUTION	5,133	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	679	1,661	2,642	151
DEFERRED COMPENSATION	2,399	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	318	776	1,235	71
HEALTH INSURANCE	17,278	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	2,287	5,590	8,893	508
DENTAL INSURANCE	817	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	108	264	420	24
VISION INSURANCE	19,223	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	2,544	6,219	9,894	565
WELLNESS PROFRA REIMBURSEMENT	884	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	117	286	455	26
RETIREES & COBRA INSURANCE	67,952	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	8,994	21,985	34,975	1,999
DISABILITY SALARY CONTINUATION	344	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	45	111	177	10
UNEMPLOYMENT TAX	8,074	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,069	2,612	4,156	237
UNIFORMS	77	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	10	25	40	2
GROUP LIFE & A D & D	392	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	52	127	202	12
CELL PHONE STIPENDS	673	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	89	218	346	20
SUBSCRIPTIONS	77	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	10	25	40	2
OFFICE SUPPLIES	961	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	127	311	495	28
SAFETY SUPPLIES	961	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	127	311	495	28
OTHER - MATERIALS AND SUPPLIES	192	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	25	62	99	6
CONSULTANTS	125,336	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	16,589	40,550	64,511	3,686
PROFESSIONAL SERVICES - OTHERS	12,303	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,628	3,980	6,332	362
POSTAGE AND FREIGHT	1,346	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	178	435	693	40
ADVERTISING	7,689	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,018	2,488	3,958	226
PRINTING AND REPRODUCTION	308	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	41	100	158	9
EDUCATION & DEVELOPMENT	3,383	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	448	1,095	1,741	100
DUES AND MEMBERSHIPS	1,922	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	254	622	989	57
RECRUITMENT EXPENSE	1,538	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	204	498	792	45
OTHER	9,612	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,272	3,110	4,947	283
Human Resources Subtotal	**370,180**							**48,994**	**119,764**	**190,534**	**10,888**

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Finance Department											
SALARIES & WAGES - REGULAR	227,706	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	13,890	48,957	141,861	22,998
SALARIES & WAGES - OVERTIME	-	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	-	-	-	-
FICA EXPENSE	17,262	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,053	3,711	10,754	1,743
RETIREMENT CONTRIBUTION	15,602	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	952	3,354	9,720	1,576
DEFERRED COMPENSATION	5,321	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	325	1,144	3,315	537
HEALTH INSURANCE	38,664	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	2,359	8,313	24,088	3,905
DENTAL INSURANCE	1,830	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	112	393	1,140	185
DISABILITY SALARY CONTINUATION	930	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	57	200	579	94
GROUP LIFE & A D & D	994	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	61	214	619	100
CELL PHONE STIPENDS	1,583	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	97	340	987	160
WASTE DISPOSAL	974	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	59	210	607	98
OFFICE SUPPLIES	1,949	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	119	419	1,214	197
OTHER - MATERIALS AND SUPPLIES	3,898	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	238	838	2,428	394
ACCOUNTING	14,617	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	892	3,143	9,106	1,476
CONSULTANTS	24,361	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	1,486	5,238	15,177	2,461
FINANCIAL SERVICES	117,714	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	7,181	25,309	73,336	11,889
TRUSTEE SERVICES	14,300	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	872	3,075	8,909	1,444
PROFESSIONAL SERVICES - OTHERS	11,693	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	713	2,514	7,285	1,181
POSTAGE AND FREIGHT	1,949	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	119	419	1,214	197
PRINTING AND REPRODUCTION	1,462	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	89	314	911	148
EDUCATION & DEVELOPMENT	4,397	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	268	945	2,739	444
DUES AND MEMBERSHIPS	1,172	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	71	252	730	118
RENTS AND LEASES	1,657	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	101	356	1,032	167
OTHER	-	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	-	-	-	-
Finance Department Subtotal	**510,034**							**31,112**	**109,657**	**317,751**	**51,513**
IT Department											
SALARIES & WAGES - REGULAR	123,200	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	16,306	39,859	63,412	3,624
SALARIES & WAGES - OVERTIME	-	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	-	-	-	-
FICA EXPENSE	9,724	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,287	3,146	5,005	286
RETIREMENT CONTRIBUTION	8,479	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	1,122	2,743	4,364	249
DEFERRED COMPENSATION	1,200	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	159	388	617	35
HEALTH INSURANCE	22,420	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	2,967	7,253	11,540	659
DENTAL INSURANCE	1,163	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	154	376	599	34
DISABILITY SALARY CONTINUATION	543	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	72	176	280	16
GROUP LIFE & A D & D	530	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	70	171	273	16
TELEPHONE - LOCAL	41,123	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	5,443	13,304	21,166	1,209
CELL PHONE STIPENDS	2,307	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	305	746	1,187	68
OFFICE SUPPLIES	3,845	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	509	1,244	1,979	113
COMPUTER EQUIPMENT & PARTS	27,751	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	3,673	8,978	14,283	816
MAINTENANCE - EQUIPMENT	118,366	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	15,666	38,295	60,924	3,481
CONSULTANTS	48,058	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	6,361	15,548	24,736	1,413
EDUCATION & DEVELOPMENT	6,605	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	874	2,137	3,400	194
RENTS AND LEASES	15,532	FTE	13.24%	32.35%	51.47%	2.94%	100.00%	2,056	5,025	7,995	457
IT Department Subtotal	**430,844**							**57,024**	**139,391**	**221,758**	**12,672**

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Water Supply and Treatment											
SALARIES & WAGES - REGULAR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SALARIES & WAGES - OVERTIME	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
STANDBY PAY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
PART TIME SUMMER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FICA EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
RETIREMENT CONTRIBUTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DEFERRED COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
WORKERS' COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
HEALTH INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DENTAL INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DISABILITY SALARY CONTINUATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
UNIFORMS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
GROUP LIFE & A D & D	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
ELECTRICITY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
CELL PHONE STIPENDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FUEL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
WASTE DISPOSAL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
CHEMICALS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SMALL TOOLS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
LAKE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FUEL - VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OFFICE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
LABORATORY EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SAFETY SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OTHER - MATERIALS AND SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - EQUIPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - PUMPING EQUIPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINT - RESERVOIR & TANKS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FACILITIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
BUILDINGS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - METERS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - GROUNDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MOTOR VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
CONSULTANTS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
PROFESSIONAL SERVICES - OTHERS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
POSTAGE AND FREIGHT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
EDUCATION & DEVELOPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DUES AND MEMBERSHIPS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
RENTS AND LEASES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OTHER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
Water Supply and Treatment Subtotal	-							-	-	-	-
Water Distribution											
SALARIES & WAGES - REGULAR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SALARIES & WAGES - OVERTIME	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
STANDBY PAY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FICA EXPENSE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
RETIREMENT CONTRIBUTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DEFERRED COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
WORKERS' COMPENSATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
HEALTH INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DENTAL INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DISABILITY SALARY CONTINUATION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
UNIFORMS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
GROUP LIFE & A D & D	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
ELECTRICITY	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
CELL PHONE STIPENDS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FUEL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
WASTE DISPOSAL	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SMALL TOOLS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SUBSCRIPTIONS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
FUEL - VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OFFICE SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
SAFETY SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OTHER - MATERIALS AND SUPPLIES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
BUILDINGS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - MAINS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - METERS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - HYDRANTS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MAINTENANCE - SERVICE LINES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MOTOR VEHICLES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
INSURANCE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
POSTAGE AND FREIGHT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
PRINTING AND REPRODUCTION	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
EDUCATION & DEVELOPMENT	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
DUES AND MEMBERSHIPS	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
RENTS AND LEASES	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
OTHER	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FORCE ACCOUNT - LABOR	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
FORCE ACCOUNT - VEHICLE	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
Water Distribution Subtotal	-							-	-	-	-
Wastewater Treatment											
SALARIES & WAGES - REGULAR	1,122,341	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	1,061,674	60,667
SALARIES & WAGES - OVERTIME	57,634	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	54,519	3,115
STANDBY PAY	6,315	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	5,974	341
FICA EXPENSE	95,513	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	90,350	5,163
RETIREMENT CONTRIBUTION	83,277	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	78,776	4,501
DEFERRED COMPENSATION	29,930	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	28,312	1,618
WORKERS' COMPENSATION	23,023	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	21,778	1,244
HEALTH INSURANCE	279,853	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	264,726	15,127
DENTAL INSURANCE	12,759	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	12,070	690
DISABILITY SALARY CONTINUATION	5,347	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	5,058	289
UNIFORMS	11,511	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	10,889	622
GROUP LIFE & A D & D	6,296	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	5,955	340
ELECTRICITY	507,942	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	507,942	-
CELL PHONE STIPENDS	6,331	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	5,989	342
FUEL	62,354	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	62,354	-
WASTE DISPOSAL	539,618	Disposal	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	539,618
CHEMICALS	666,780	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	666,780	-
LAND APPLICATION	57,557	Disposal	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	57,557
SMALL TOOLS	4,796	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	4,796	-
FUEL - VEHICLES	19,288	Disposal	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	19,288
OFFICE SUPPLIES	4,796	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	4,796	-
LABORATORY EXPENSE	110,222	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	110,222	-
SAFETY SUPPLIES	11,511	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	11,511	-
OTHER - MATERIALS AND SUPPLIES	4,796	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	4,796	-
MAINTENANCE - EQUIPMENT	335,706	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	335,706	-
MAINTENANCE - PUMPING EQUIPMENT	350,139	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	350,139	-
FACILITIES	-	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	-	-
BUILDINGS	66,191	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	66,191	-
MAINTENANCE - METERS	71,946	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	71,946	-
MAINTENANCE - GROUNDS	11,511	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	11,511	-
MOTOR VEHICLES	14,562	Management Est.	0.00%	0.00%	30.00%	70.00%	100.00%	-	-	4,369	10,193
INSURANCE	121,964	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	121,964	-
CONSULTANTS	140,056	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	140,056	-
POSTAGE AND FREIGHT	7,343	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	7,343	-
EDUCATION & DEVELOPMENT	17,747	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	16,787	959
DUES AND MEMBERSHIPS	3,453	FTE	0.00%	0.00%	94.59%	5.41%	100.00%	-	-	3,267	187
RENTS AND LEASES	9,593	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	9,593	-
OTHER	18,226	Treatment	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	18,226	-
Wastewater Treatment Subtotal	**4,898,231**							**-**	**-**	**4,176,367**	**721,864**

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Sewer Collection											
SALARIES & WAGES - REGULAR	453,442	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	453,442	-	-
SALARIES & WAGES - OVERTIME	23,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	23,500	-	-
STANDBY PAY	9,747	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,747	-	-
FICA EXPENSE	38,124	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	38,124	-	-
RETIREMENT CONTRIBUTION	33,240	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	33,240	-	-
DEFERRED COMPENSATION	14,560	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	14,560	-	-
WORKERS' COMPENSATION	13,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	13,000	-	-
HEALTH INSURANCE	139,144	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	139,144	-	-
DENTAL INSURANCE	5,341	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	5,341	-	-
DISABILITY SALARY CONTINUATION	2,209	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,209	-	-
UNIFORMS	9,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,000	-	-
GROUP LIFE & A D & D	3,013	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,013	-	-
ELECTRICITY	119,759	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	119,759	-	-
CELL PHONE STIPENDS	1,800	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,800	-	-
FUEL	7,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	7,000	-	-
WASTE DISPOSAL	750	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	750	-	-
CHEMICALS	200,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	200,000	-	-
SMALL TOOLS	3,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,500	-	-
FUEL - VEHICLES	35,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	35,000	-	-
OFFICE SUPPLIES	1,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,500	-	-
SAFETY SUPPLIES	9,686	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,686	-	-
OTHER - MATERIALS AND SUPPLIES	2,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,000	-	-
MAINTENANCE - MAINS	110,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	110,000	-	-
MAINTENANCE - SERVICE LINES	2,500	Customer	100.00%	0.00%	0.00%	0.00%	100.00%	2,500	-	-	-
MOTOR VEHICLES	65,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	65,000	-	-
INSURANCE	8,800	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	8,800	-	-
POSTAGE AND FREIGHT	700	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	700	-	-
PRINTING AND REPRODUCTION	500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	500	-	-
EDUCATION & DEVELOPMENT	10,240	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	10,240	-	-
DUES AND MEMBERSHIPS	2,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,000	-	-
RENTS AND LEASES	1,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,500	-	-
OTHER	500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	500	-	-
FORCE ACCOUNT - LABOR	-	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	-	-
FORCE ACCOUNT - VEHICLE	-	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	-	-
Sewer Collection Subtotal	**1,327,055**							**2,500**	**1,324,555**	**-**	**-**
Debt Service											
Series 2003	276,728	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	590	26,084	212,619	37,434
Series 2004B	186,000	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	397	17,532	142,910	25,161
Series 2005	1,911,369	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	4,077	180,165	1,468,566	258,561
Series 2006	154,606	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	330	14,573	118,789	20,914
Series 2010	341,544	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	729	32,194	262,419	46,202
Series 2014	140,145	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	299	13,210	107,678	18,958
Series 2005 - Forward Purchase	(86,283)	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	(184)	(8,133)	(66,294)	(11,672)
SRF Loan	328,000	Assets Funded	0.21%	9.43%	76.83%	13.53%	100.00%	700	30,917	252,013	44,370
Debt Service Subtotal	3,252,108							6,937	306,542	2,498,699	439,930

Sewer System Operating & Debt Service Expense Allocation to Functions

Schedule 7

	Test Year COS	Allocation Basis/Factor	Customer % Allocation	Collection % Allocation	Treatment % Allocation	Disposal % Allocation	Total % Allocation	Customer $ Allocation	Collection $ Allocation	Treatment $ Allocation	Disposal $ Allocation
Capital Projects											
Capital Improvements Transfer	223,609	Five Year CIP	0.00%	58.48%	39.21%	2.31%	100.00%	-	130,765	87,677	5,167
Cash Funded Capital Projects	2,788,995	Five Year CIP	0.00%	58.48%	39.21%	2.31%	100.00%	-	1,630,987	1,093,564	64,445
CIP Funded from Reserve Fund	4,425,640	Five Year CIP	0.00%	58.48%	39.21%	2.31%	100.00%	-	2,588,087	1,735,291	102,262
Minor Capital Equipment Not In Budget	385,802	Assets	0.00%	47.06%	45.00%	7.94%	100.00%	-	181,557	173,608	30,637
Capital Projects Subtotal	7,824,046							-	4,531,396	3,090,139	202,510
Contribution to (Use of) Reserves											
Transfer to Rate Stabilization Fund	123,420	Indirect	6.10%	21.50%	62.30%	10.10%	100.00%	7,529	26,535	76,891	12,465
Cont. to R&R & Contingency Funds - RW	-	Assets	0.00%	47.06%	45.00%	7.94%	100.00%	-	-	-	-
Contribution to (Use of) Reserves Subtotal	123,420							7,529	26,535	76,891	12,465
TOTAL EXPENDITURES	**20,363,334**							**571,175**	**6,834,816**	**11,375,163**	**1,582,028**
% Allocation								2.81%	33.56%	55.86%	7.77%
Expenses Excluded From Indirect Allocation											
Debt Service	11,199,574							14,466	4,864,474	5,665,729	654,906
Net Expenses for Indirect Allocation	9,163,760							556,710	1,970,343	5,709,433	927,122
% of Expenditures						(Basis of Indirect Allocations ->)		6.10%	21.50%	62.30%	10.10%

Prepared by Burton & Associates

Function	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Fire Protection	Customers
Source of Supply	X				
Treatment	X	X			
Distribution	X	X	X		
Meters/Services					X
Fire Protection				X	

% to Each Component					
Source of Supply	100%				
Treatment	70%	30%			
Distribution	58%	25%	16%		
Meters/Services					100%
Fire Protection				100%	

	AVERAGE DAY	MAX MONTH[1]	MAX DAY[2]	PEAK HOUR[3]
Water System Demands	6.9	8.0	10.0	11.9

Fiscal Year	Average Day (MGD)	Max Month (MGD)	Max Day (MGD)	Max Hour (MGD)	MM Factor	MD Factor	MH Factor
2011	7.51	9.67	11.91	15.10	1.29	1.59	2.01
2012	6.89	7.67	9.25	10.56	1.11	1.34	1.53
2013	6.61	7.50	10.19	12.28	1.14	1.54	1.86
2014	6.78	7.62	8.87	10.89	1.12	1.31	1.61
2015	6.91	7.69	9.63	10.64	1.11	1.39	1.54

(1) Average max month factor 2011 to 2015

(2) Average max day factor 2011 to 2015

(3) Average peak hour factor 2011 to 2015

Extra Capacity Factors by Customer Class

Schedule 9

	Single Family Residential	Multi-Family Residential	General Service	University	Irrigation	Total
Average Daily Consumption (MGD)	2.37	1.21	1.02	1.42	0.20	7840.50
Max Month (MGD)	2.74	1.31	1.07	1.76	0.56	
Max Month/Ratio of Avg. Day	1.16	1.08	1.05	1.23	2.80	
System Max Day/Max Month Ratio	1.15	1.15	1.15	1.15	1.15	
Daily Usage Adjustment	1.06	1.00	1.20	1.11	1.17	
Calculated Max Day Peaking Factor	1.43	1.24	1.46	1.58	3.77	
Noncoincident Demand (MGD)	3.37	1.51	1.48	2.25	0.75	11803.24
Noncoincident Max Day Peaking Factor	1.51					
Coincident Max Day Peaking Factor	1.44					
System MD Diversity*	**1.05**					

**AWWA M1: Range for System MD Diversity For Many Utility Systems is 1.10 - 1.40*

Peak Hour Usage Adjustment	1.50	1.50	1.61	1.32	1.50	
Calculated Peak Hour Peaking Factor	2.14	1.87	2.35	2.08	5.65	
Noncoincident Demand (MGD)	5.06	2.27	2.39	2.96	1.12	17395.78
Noncoincident Max Hour Peaking Factor	2.22					
Coincident Max Hour Peaking Factor	1.71					
System MH Diversity*	**1.29**					

**AWWA M1: Range for System MH Diversity For Many Utility Systems is 1.10 - 1.40*

Summary of Water and Sewer Units of Service

Schedule 10

Water Units of Service	Base Units: Annual Use 1,000 gallons	Base Units: Average Rate 1,000 gpd	Max Day Units: Peaking Factor %	Max Day Units: Total Capacity 1,000 gpd	Max Day Units: Extra Capacity 1,000 gpd	Max Hour Units: Peaking Factor %	Max Hour Units: Total Capacity 1,000 gpd	Max Hour Units: Extra Capacity 1,000 gpd	Fire Protection: Maximum Needed Fire Flow (gpm)	Fire Protection: Duration (min)	Fire Protection: Equivalent Fire Flow 1,000 gallon	Customer Units: Equivalent Meters & Services	Customer Units: Number of Customers	Customer Units: Number of Bills
Single Family Residential	863,414	2,366	143	3,372	1,006	214	5,058	1,686	1,000	120	2,182,360	18,397	18,186	218,236
Multi-Family Residential	442,803	1,213	124	1,510	297	187	2,265	755	1,000	120	68,160	3,292	568	6,816
General Service	370,917	1,016	146	1,481	465	235	2,390	909	2,000	180	379,770	3,603	1,055	12,659
University	519,821	1,424	158	2,249	825	208	2,960	710	2,000	180	119,610	3,570	332	3,987
Irrigation	72,499	199	377	748	549	565	1,122	374	-	-	-	724	246	2,953
Total	**2,269,454**	**6,218**		**9,360**	**3,143**		**13,795**	**4,435**			**2,749,900**	**29,585**	**20,388**	**244,651**

Sewer Unit of Service	Annual Use 1,000 gallons	Ratio of WTTP Flow to Billings	Contributed Volume 1,000 gallons	Strength (Concentration): CBOD (mg/L)	TSS (mg/L)	TKN(mg/L)	TP(mg/L)	Strength (Loadings): CBOD (lbs)	TSS (lbs)	TKN(lbs)	TP(lbs)	Customer Units: Equivalent Meters &	Number of Customers	Number of Bills
Single Family Residential	797,208	38%	1,100,147	235	275	31	6	2,157,471	2,524,700	284,603	55,084	17,534	17,349	208,185
Multi-Family Residential	441,715	38%	609,567	235	275	31	6	1,195,406	1,398,879	157,692	30,521	3,275	565	6,780
General Service	361,088	38%	498,301	235	275	31	6	977,206	1,143,540	128,908	24,950	3,487	989	11,867
University	479,211	38%	661,311	235	275	31	6	1,296,881	1,517,626	171,078	33,112	3,494	325	3,903
Total	**2,079,222**		**2,869,326**					**5,626,964**	**6,584,745**	**742,280**	**143,667**	**27,789**	**19,228**	**230,735**
WWTP Actuals			*2,874,266*					*5,940,635*	*6,954,264*	*744,401*	*147,922*			
			Limits per Rate Ordinance	*205*	*235*	*25*	*6.5*							

Water Functional Cost Allocations

Schedule 11

	TY Costs	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Fire Protection	Customer - Meters/Services
Water System Costs By Function						
Source of Supply	$ 3,644,067	$ 3,644,067	$ -	$ -	$ -	$ -
Treatment	$ 8,580,477	$ 5,971,139	$ 2,609,338	$ -	$ -	$ -
Distribution	$ 5,998,778	$ 3,499,203	$ 1,529,123	$ 970,453	$ -	$ -
Meters/Services	$ 1,305,651	$ -	$ -	$ -	$ -	$ 1,305,651
Fire Protection	$ 1,117,665	$ -	$ -	$ -	$ 1,117,665	$ -
Total Costs	**$ 20,646,638**	**$ 13,114,408**	**$ 4,138,461**	**$ 970,453**	**$ 1,117,665**	**$ 1,305,651**

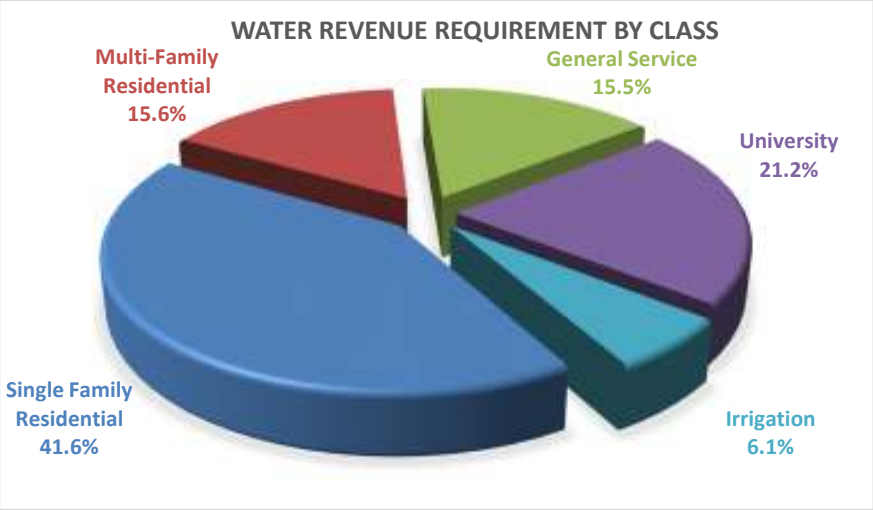
	TY Costs	Base Capacity - Avg Day (per TGAL)	Extra Capacity - Max Day (per TGPD)	Extra Capacity - Peak Hour (per TGPD)	Fire Protection (per TGAL)	Customer - Meters/Services (per Bill)
Water System Unit Costs						
Operating	$ 11,429,789	$ 2.95	$ 653.31	$ 98.62	$ 0.38	$ 4.95
Debt Service	$ 5,164,219	$ 1.71	$ 357.22	$ 17.57	$ 0.01	$ 0.18
Rate Funded Capital	$ 4,052,630	$ 1.12	$ 306.39	$ 102.63	$ 0.02	$ 0.21
Total	**$ 20,646,638**	**$ 5.78**	**$ 1,316.91**	**$ 218.82**	**$ 0.41**	**$ 5.34**

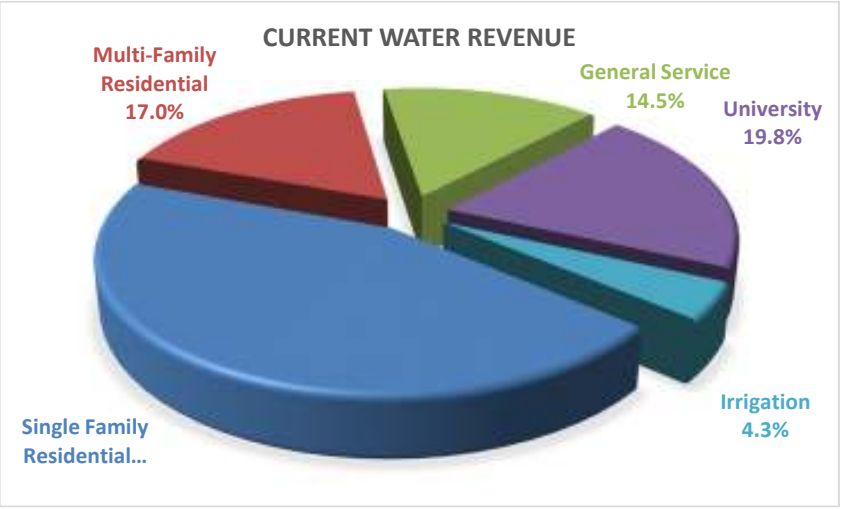
Summary of Water Revenue Requirement Allocations

Schedule 12

	Total	Single Family Residential	Multi-Family Residential	General Service	University	Irrigation
Operations and Maintenance	$ 11,429,789	$ 5,271,880	$ 1,633,919	$ 1,692,897	$ 2,206,936	$ 624,157
Plus: Debt Service	$ 5,164,219	$ 1,936,029	$ 878,709	$ 823,804	$ 1,198,390	$ 327,287
Plus: Rate Funded Capital	$ 4,052,630	$ 1,527,296	$ 666,825	$ 659,601	$ 910,447	$ 288,461
Total Revenue Requirements	$ 20,646,638	$ 8,735,204	$ 3,179,453	$ 3,176,302	$ 4,315,773	$ 1,239,905
Less: Other Revenue	$ 2,799,253	$ 1,303,437	$ 401,055	$ 409,934	$ 533,617	$ 151,211
Rate Requirement	**$ 17,847,384**	**$ 7,431,767**	**$ 2,778,398**	**$ 2,766,368**	**$ 3,782,156**	**$ 1,088,694**
Current Rate Revenue	$ 17,990,169	$ 8,003,449	$ 3,049,388	$ 2,600,493	$ 3,560,064	$ 776,775
Total Rate Revenue Req.	$ 17,847,384	$ 7,431,767	$ 2,778,398	$ 2,766,368	$ 3,782,156	$ 1,088,694
Over/(Under) Recovery	$ 142,784	$ 571,682	$ 270,990	$ (165,875)	$ (222,092)	$ (311,920)

Estimated Total Revenue	44.5%	17.0%	14.5%	19.8%	4.3%
System Revenue Requirement by Class	41.6%	15.6%	15.5%	21.2%	6.1%
Over / (Under) Recovery Percentage	**2.8%**	**1.4%**	**-1.0%**	**-1.4%**	**-1.8%**





Sewer Cost Allocation Functions & Flow Data

Schedule 13

Function	Volume	CBOD	TSS	TKN	TP	Customer
Customer						X
Collection	X					
Treatment	X	X	X	X	X	
Disposal		X	X	X	X	
% to Each Component						
Customer						100%
Collection	100%					
Treatment	50%	22%	25%	3%	1%	
Disposal		43%	50%	6%	1%	

Sewer System Flow Data

	Volume					Loadings							
Year	Plant Influent (MG)	Average Day Billings (MGD)	Average Day WWTP Flow (MGD)	Max Month WWTP Flow (MGD)	Max Day WWTP Flow (MGD)	CBOD (lbs)	TSS (lbs)	TKN (lbs)	TP (lbs)	CBOD (mg/L)	TSS (mg/L)	TKN (mg/L)	TP (mg/L)
FY11	2,662	5.79	7.25	8.10	16.53	5,743,489	6,268,285	730,951	161,803	258.67	282.31	32.92	7.29
FY12	2,784	5.69	7.61	8.35	12.06	5,369,311	6,362,758	722,661	165,127	231.21	273.99	31.12	7.11
FY13	2,942	5.55	8.07	9.19	22.31	5,523,201	6,666,003	755,720	158,619	225.08	271.65	30.80	6.46
FY14	3,028	5.67	8.30	9.45	20.11	5,189,671	5,843,139	755,209	150,618	205.51	231.39	29.91	5.96
FY15	2,954	5.70	8.10	9.29	14.96	5,940,635	6,954,264	744,401	147,922	241.10	282.24	30.21	6.00
Average	2,874	5.68	7.86	8.87	17.20	5,553,261	6,418,890	741,788	156,818	232.32	268.32	30.99	6.57

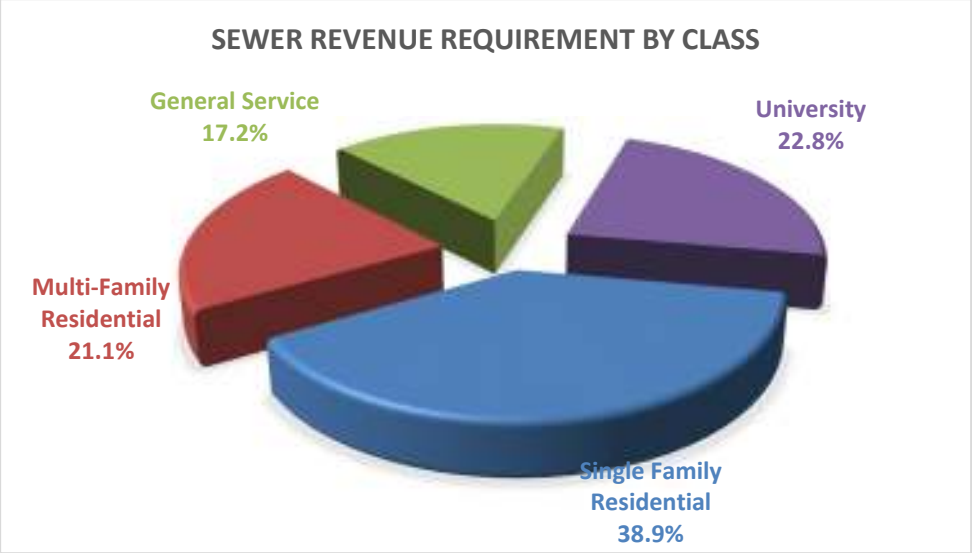
	TY Costs	Volume	CBOD	TSS	TKN	TP	Customer
Sewer System Costs by Function							
Customer	$ 571,175	$ -	$ -	$ -	$ -	$ -	$ 571,175
Collection	$ 6,834,816	$ 6,834,816	$ -	$ -	$ -	$ -	$ -
Treatment	$ 11,375,163	$ 5,687,581	$ 2,455,114	$ 2,835,566	$ 327,512	$ 69,389	$ -
Disposal	$ 1,582,028	$ -	$ 682,902	$ 788,726	$ 91,099	$ 19,301	$ -
Total	**$ 20,363,183**	**$ 12,522,398**	**$ 3,138,016**	**$ 3,624,293**	**$ 418,610**	**$ 88,690**	**$ 571,175**

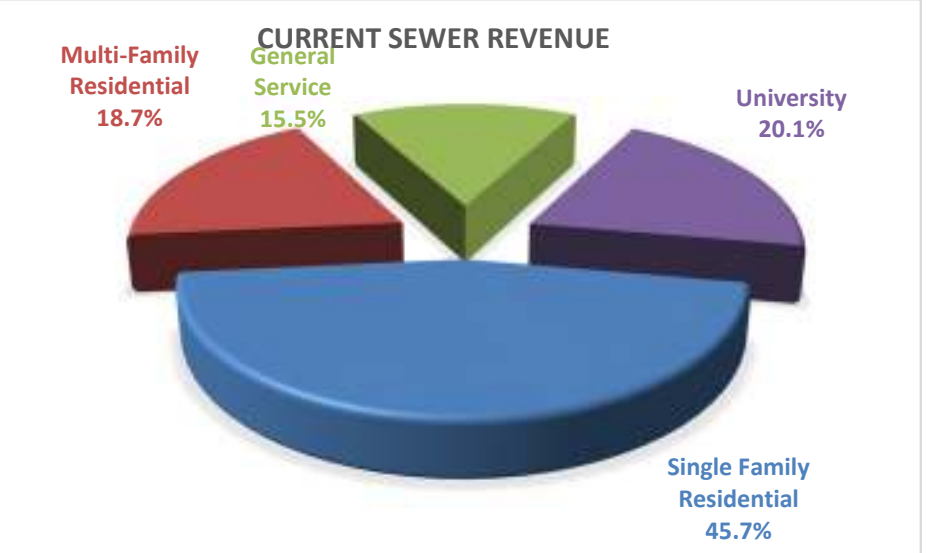
	TY Costs	Volume (per TGAL)	CBOD (lbs)	TSS (lbs)	TKN (lbs)	TP (lbs)	Customer (per bill)
Sewer System Unit Costs							
Operating	$ 8,949,256	$ 2.35	$ 0.29	$ 0.29	$ 0.30	$ 0.33	$ 0.98
Debt Service	$ 3,252,108	$ 0.75	$ 0.13	$ 0.13	$ 0.13	$ 0.14	$ 0.03
Rate Funded Capital	$ 8,161,819	$ 2.92	$ 0.13	$ 0.13	$ 0.14	$ 0.15	$ 1.46
Total	**$ 20,363,183**	**$ 6.02**	**$ 0.56**	**$ 0.55**	**$ 0.56**	**$ 0.62**	**$ 2.48**

Summary of Sewer Revenue Requirement Allocations

Schedule 15

	Total	Single Family Residential	Multi-Family Residential	General Service	University
Operations and Maintenance	$ 8,949,256	$ 3,548,794	$ 1,859,745	$ 1,526,490	$ 2,014,226
Plus: Debt Service	$ 3,252,108	$ 1,250,511	$ 689,616	$ 563,929	$ 748,052
Plus: Rate Funded Capital	$ 8,161,819	$ 3,304,630	$ 1,672,085	$ 1,376,135	$ 1,808,969
Total Revenue Requirements	$ 20,363,183	$ 8,103,936	$ 4,221,446	$ 3,466,554	$ 4,571,247
Less: Other Revenue	$ 3,476,362	$ 1,541,379	$ 660,985	$ 560,177	$ 713,822
Revenue Requirement from Rates	**$ 16,886,820**	**$ 6,562,557**	**$ 3,560,461**	**$ 2,906,378**	**$ 3,857,425**
Current Rate Revenue	$ 16,794,115	$ 7,673,196	$ 3,142,568	$ 2,609,507	$ 3,368,844
Total Rate Revenue Req.	$ 16,886,820	$ 6,562,557	$ 3,560,461	$ 2,906,378	$ 3,857,425
Over/(Under) Recovery	$ (92,705)	$ 1,110,640	$ (417,894)	$ (296,870)	$ (488,581)
Estimated Total Revenue		45.7%	18.7%	15.5%	20.1%
System Revenue Requirement by Class		38.9%	21.1%	17.2%	22.8%
Over / (Under) Recovery Percentage		**6.8%**	**-2.4%**	**-1.7%**	**-2.8%**





Allocation of Water Revenue Requirements to Rate Components

Schedule 16

Conceptual Allocation to Fixed Charge	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Fire Protection	Customer - Meters/Services
Operations and Maintenance	0%	0%	0%	0%	100%
Debt Service	100%	100%	100%	100%	100%
Rate Funded Capital	0%	0%	0%	0%	100%

Fixed	Total	Single Family Residential	Multi-Family Residential	General Service	University	Irrigation	Rate Component Cost Recovered	Current Rate Compment Cost Recovered
Operations and Maintenance	$ 1,210,268	$ 1,079,595	$ 33,718	$ 62,623	$ 19,723	$ 14,608		
Plus: Debt Service	$ 5,164,219	$ 1,936,029	$ 878,709	$ 823,804	$ 1,198,390	$ 327,287		
Plus: Rate Funded Capital	$ 50,389	$ 44,948	$ 1,404	$ 2,607	$ 821	$ 608		
Total Revenue Requirements	$ 6,424,876	$ 3,060,572	$ 913,831	$ 889,034	$ 1,218,935	$ 342,503		
Less: Other Revenue	$ -	$ -	$ -	$ -	$ -	$ -		
Fixed Charge Requirement	$ 6,424,876	$ 3,060,572	$ 913,831	$ 889,034	$ 1,218,935	$ 342,503	**36%**	**28%**

Consumption	Total	Single Family Residential	Multi-Family Residential	General Service	University	Irrigation
Operations and Maintenance	$ 10,219,521	$ 4,192,284	$ 1,600,201	$ 1,630,274	$ 2,187,213	$ 609,549
Plus: Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
Plus: Rate Funded Capital	$ 4,002,241	$ 1,482,348	$ 665,421	$ 656,994	$ 909,626	$ 287,853
Total Revenue Requirements	$ 14,221,762	$ 5,674,632	$ 2,265,622	$ 2,287,268	$ 3,096,838	$ 897,402
Less: Other Revenue	$ 2,799,253	$ 1,303,437	$ 401,055	$ 409,934	$ 533,617	$ 151,211
Consumption Rate Requirement	$ 11,422,509	$ 4,371,195	$ 1,864,567	$ 1,877,334	$ 2,563,222	$ 746,191
						64%	**72%**

Prepared by Burton & Associates

1/26/2016

Allocation of Sewer Revenue Requirements to Rate Components

Schedule 17

Conceptual Allocation to Fixed Charge	Volume	CBOD	TSS	TKN	TP	Customer
Operations and Maintenance	0%	0%	0%	0%	0%	100%
Debt Service	100%	100%	100%	100%	100%	100%
Rate Funded Capital	0%	0%	0%	0%	0%	100%

Fixed	Total	Single Family Residential	Multi-Family Residential	General Service	University	Rate Component Cost Recovered	Current Rate Compment Cost Recovered
Operations and Maintenance	$ 226,466	$ 204,333	$ 6,655	$ 11,647	$ 3,831		
Plus: Debt Service	$ 3,252,108	$ 1,250,511	$ 689,616	$ 563,929	$ 748,052		
Plus: Rate Funded Capital	$ 337,773	$ 304,762	$ 9,925	$ 17,372	$ 5,714		
Total Revenue Requirements	$ 3,816,347	$ 1,759,606	$ 706,196	$ 592,949	$ 757,596		
Less: Other Revenue	$ -	$ -	$ -	$ -	$ -		
Fixed Charge Requirement	**$ 3,816,347**	**$ 1,759,606**	**$ 706,196**	**$ 592,949**	**$ 757,596**	**23%**	**20%**

Consumption	Total	Single Family Residential	Multi-Family Residential	General Service	University
Operations and Maintenance	$ 8,722,790	$ 3,344,462	$ 1,853,091	$ 1,514,843	$ 2,010,395
Plus: Debt Service	$ -	$ -	$ -	$ -	$ -
Plus: Rate Funded Capital	$ 7,824,046	$ 2,999,868	$ 1,662,159	$ 1,358,763	$ 1,803,256
Total Revenue Requirements	$ 16,546,836	$ 6,344,330	$ 3,515,250	$ 2,873,606	$ 3,813,650
Less: Other Revenue	$ 3,476,362	$ 1,541,379	$ 660,985	$ 560,177	$ 713,822
Consumption Rate Requirement	**$ 13,070,474**	**$ 4,802,951**	**$ 2,854,266**	**$ 2,313,429**	**$ 3,099,828**

						77%	**80%**

Water System FY 2016 Allocation of Other Revenues

Schedule 18

Type	Budget	Allocation Factor	Single Family Residential % Allocation	Multi-Family Residential % Allocation	General Service % Allocation	University % Allocation	Irrigation % Allocation	Total % Allocation	Single Family Residential $ Allocation	Multi-Family Residential $ Allocation	General Service $ Allocation	University $ Allocation	Irrigation $ Allocation
Operating Income													
Service Initiation Fee	81,529	Customers	89.20%	2.79%	5.17%	1.63%	1.21%	100.00%	72,726	2,271	4,219	1,329	984
Refunds/Adjustments	(116,034)	Revenues	44.49%	16.95%	14.46%	19.79%	4.32%	100.00%	(51,621)	(19,668)	(16,773)	(22,962)	(5,010)
Rental/Royalty Income	368,400	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	155,863	56,731	56,675	77,007	22,124
Fishing & Boating	30,605	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	12,948	4,713	4,708	6,397	1,838
Other	124,925	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	52,854	19,238	19,219	26,113	7,502
Water Impact Fees	419,703	Meter Equivalents	62.18%	11.13%	12.18%	12.07%	2.45%	100.00%	260,990	46,702	51,107	50,639	10,264
Outside Funding for CIP	204,004	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	86,310	31,415	31,384	42,643	12,251
Use of Reserves	1,671,339	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	707,112	257,376	257,121	349,361	100,370
Rate Stabilization Fund	-	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	-	-	-	-	-
Renewal & Replacement	-	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	-	-	-	-	-
Capital Improvements	-	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	-	-	-	-	-
Interest Earned on Unrestricted Funds	14,783	Weighted	42.31%	15.40%	15.38%	20.90%	6.01%	100.00%	6,254	2,276	2,274	3,090	888
Total Other Revenues	**2,799,253**								**1,303,437**	**401,055**	**409,934**	**533,617**	**151,211**

Prepared by Burton & Associates

1/26/2016

Sewer System FY 2016 Allocation of Other Revenues (Per 2015 Actual to Budget and February Financials.xls)

Schedule 19

Type	Budget	Allocation Factor	Single Family Residential % Allocation	Multi-Family Residential % Allocation	General Service % Allocation	University	Total % Allocation	Single Family Residential $ Allocation	Multi-Family Residential $ Allocation	General Service $ Allocation	University $ Allocation
Service Initiation Fee	76,892	Customers	90.23%	2.94%	5.14%	1.69%	100.00%	69,377	2,259	3,955	1,301
Refunds/Adjustments	(113,138)	Revenues	45.69%	18.71%	15.54%	20.06%	100.00%	(51,692)	(21,171)	(17,580)	(22,695)
Rental/Royalty Income	359,204	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	142,953	74,466	61,150	80,636
Fishing & Boating	29,841	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	11,876	6,186	5,080	6,699
Other	121,807	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	48,476	25,252	20,736	27,344
Sewer Impact Fees	539,879	Meter Equivalents	63.10%	11.79%	12.55%	12.57%	100.00%	340,638	63,626	67,735	67,881
Outside Funding for CIP	266,240	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	105,956	55,194	45,324	59,767
Use of Reserves	2,181,223	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	868,061	452,185	371,324	489,654
Rate Stabilization Fund	-	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	-	-	-	-
Renewal & Replacement	-	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	-	-	-	-
Capital Improvements	-	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	-	-	-	-
Interest Earned on Unrestricted Funds	14,414	Weighted	39.80%	20.73%	17.02%	22.45%	100.00%	5,736	2,988	2,454	3,236
Total Other Revenues	**3,476,362**							**1,541,379**	**660,985**	**560,177**	**713,822**

Prepared by Burton & Associates

1/26/2016

Water System

Asset Category	Original Cost	Depreciated Value	Water	Supply	Treatment	Distribution	Customer
Distribution	76,867,789	59,532,659				x	
Transmission	9,149,966	1,442,164				x	
General & Admin	7,033,265	4,408,116		x	x	x	x
Hydrants	1,790,884	622,856				x	
Meters	3,184,217	1,007,582					x
Treatment	67,052,209	32,598,660			x		
Total	165,078,329	99,612,037	43%	-	42%	56%	2%

Sewer System

Asset Category	Original Cost	Depreciated Value	Sewer	Customer	Collection	Treatment	Disposal
Collection	90,270,186	70,401,499			x		
General & Admin	7,033,265	4,408,116		x	x	x	x
Transmission	7,805,090	235,942			x		
Treatment	110,331,037	70,373,643				x	
Total	215,439,577	145,419,200	56%	-	47%	45%	8%

eclaim System

Asset Category	Original Cost	Depreciated Value	Reclaim
Reclaimed Water	7,085,052	6,499,340	
Total	7,085,052	6,499,340	2%

Water System

Asset Category	Outstanding Debt	Water	Supply	Treatment	Distribution	Customer	Fire Protection
Raw water supply	$3,528,196		x				
Raw water transmission	3,390,547		x				
Water treatment	17,454,156			x			
Water Transmission	2,131,288				x		
Central office and operations	2,376,372		x	x	x	x	x
Total	28,880,559	35.0%	25.4%	63.7%	9.3%	0.9%	0.7%

Sewer System

Asset Category	Outstanding Debt	Sewer	Customer	Collection	Treatment	Disposal
Wastewater collection	3,687,778			x		
Wastewater pumping	960,979			x		
Wastewater treatment	47,070,583				x	
Central office and operations	1,874,102		x	x	x	x
Total	53,593,442	65.0%	0.2%	9.4%	76.8%	13.5%

Agenda Item 4:

Review Board Work Schedule

Purpose:

a) Request(s) by Board Committees, Board Members and Staff
b) Review the draft agenda and discuss expectations for the February 25, 2016 meeting
c) Review the draft agenda and discuss expectations for the March 10, 2016 work session
d) Review and update the 12 Month Board Meeting Schedule

Information:

- Draft agenda for the February 25, 2016 meeting
- Draft agenda for the March 10, 2016 work session
- Draft 12 Month Board Meeting Schedule

AGENDA
MEETING OF THE OWASA BOARD OF DIRECTORS
THURSDAY, FEBRUARY 25, 2016, 7:00 P.M.
CHAPEL HILL TOWN HALL

In compliance with the "Americans with Disabilities Act," interpreter services are available with five days prior notice. If you need this assistance, please contact the Clerk to the Board at 919-537-4217 or aorbich@owasa.org.

The Board of Directors appreciates and invites the public to attend and observe its meetings. Public comment is invited either by petition upon topics not on the Board's agenda, or by comments upon items appearing on the Board's agenda. Speakers are invited to submit more detailed comments via written materials, ideally submitted at least three days in advance of the meeting to the Clerk to the Board via email or US Postal Service (aorbich@owasa.org/400 Jones Ferry Road, Carrboro, NC 27510).

Public speakers are encouraged to organize their remarks for delivery within the four minute time frame allowed each speaker. Additional time may be allowed at the discretion of the Board of Directors.

Announcements

1. Announcements by the Chair
   A. Any Board Member who knows of a conflict of interest or potential conflict of interest with respect to any item on the agenda tonight is asked to disclose the same at this time.
2. Announcements by Board Members
3. Announcements by Staff

Petitions and Requests

1. Public
2. Board
3. Staff

REGULAR AGENDA

Discussion

1. Receive Public Feedback on Advanced Metering Infrastructure (Todd Taylor/John Young)

Information and Reports

2. Safety of OWASA's Drinking Water (Kenneth Loflin/Monica Dodson)

CONSENT AGENDA

Action

3. Approval of the Minutes of the January 21, 2016 Special Meeting of the Board of Directors (Andrea Orbich)
4. Approval of the Minutes of the January 28, 2016 Meeting of the Board of Directors (Andrea Orbich)
5. Approval of the Minutes of the February 11, 2016 Work Session of the Board of Directors (Andrea Orbich)

DRAFT

6. Approval of the Minutes of the February 11, 2016 Closed Session of the Board of Directors the purpose of discussing a personnel matter (Robert Morgan)

REGULAR AGENDA

Discussion

7. Financial Reserves Policy (Stephen Winters)
8. Update on OWASA's Strategic Plan (Ed Kerwin)
9. Community Engagement (Ed Kerwin)

Summary of Board Meeting Action Items

10. Executive Director will summarize the key action items from the Board meeting and note significant items for discussion and/or action expected at the next meeting

CLOSED SESSION

11. The Board of Directors will convene in a Closed Session for the purpose of discussing a personnel matter (Robert Morgan)

NOTE: Depending on the Board's discussion about Potential Rate Structure Modifications, additional agenda items may be on this and/or future agendas.

DRAFT

AGENDA
WORK SESSION OF THE OWASA BOARD OF DIRECTORS
THURSDAY, MARCH 10, 2016, 6:00 P.M.
OWASA COMMUNITY ROOM

The Board of Directors appreciates and invites the public to attend and observe its meetings. For the Board's Work Session, public comments are invited on only items appearing on this agenda. Speakers are invited to submit more detailed comments via written materials, ideally submitted at least three days in advance of the meeting to the Clerk to the Board via email or US Postal Service (aorbich@owasa.org/400 Jones Ferry Road, Carrboro, NC 27510).

Public speakers are encouraged to organize their remarks for delivery within a four minute time frame allowed each speaker. Additional time may be allowed at the discretion of the Board of Directors.

The Board may take action on any item on the agenda.

Announcements

a. Announcements by the Chair
   - Any Board Member who knows of a conflict of interest or potential conflict of interest with respect to any item on the agenda tonight is asked to disclose the same at this time.

b. Announcements by Board Members

c. Announcements by Staff

CONSENT AGENDA

Action

1. Resolution Setting the Date of May 26, 2016 for a Public Hearing on OWASA's Fiscal Year 2017 Budget (Stephen Winters)
2. Resolution Setting the Date of May 26, 2016 for a Public Hearing on Proposed Revisions to OWASA's Schedule of Rates, Fees and Charges (Stephen Winters)

REGULAR AGENDA

Discussion

3. Receive and Discuss Public Feedback on Advanced Metering Infrastructure (John Young)
4. TENTATIVE: Approval of Employee Total Compensation Philosophy (Stephanie Glasgow)
5. Fiscal Year 2017 Draft Operating Budget (Stephen Winters)
6. Findings of OWASA's Easement Pilot Project (Ruth Rouse)
7. Board Work Schedule (John Young/Ed Kerwin)
   a. Request(s) by Board Committees, Board Members and Staff
   b. March 24, 2016 Board Meeting
   c. April 14, 2016 Work Session
   d. 12 Month Board Meeting Schedule

Summary of Work Session Items

8. Executive Director will summarize the key staff action items from the Work Session

CLOSED SESSION

9. The Board of Directors will convene Board to go into a Closed Session for the purpose of discussing a personnel matter (Robert Morgan)

DRAFT

OWASA Board of Directors – 12 Month Board Meeting Schedule (February 11, 2016)

Month	Board Meetings		Committee & Other Meetings
	Work Session	Business Meeting	
February 2016	***Discuss Draft Employee Compensation Philosophy*** ***Discuss potential rate structure modifications*** ED Performance Goals CS - General Counsel Interim Review () *2/11/2016*	***Receive public feedback on AMI*** Community Engagement Approach/ Process Safety of OWASA's Drinking Water Presentation Discuss Financial Reserves Policy Discuss Review & Update of Strategic Plan CS - General Counsel Interim Review () *2/25/2016*	
March 2016	***Receive and discuss public feedback on AMI*** ***Approve Employee Total Compensation Philosophy*** Review findings of Easement Pilot FY 17 Draft Budget and Rates () Set date for Public Hearings – FY 17 Budget and Rates () CS – ED Interim Review () *3/10/2016*	***Receive and discuss public feedback and decide whether to proceed with AMI*** Discuss Potential Process to Update Strategic Plan FY 17 Draft Budget and Rates () CS – ED Interim Review () *3/24/2016*	
April 2016	***Review Consultant Contract for AMI Procurement Services*** (if needed) Review Employee Health and Dental Insurance Renewal () FY 17 Draft Budget and Rates () Authorize staff to publish proposed rates () *4/14/2016*	***Approve/Disapprove Consultant Contract for AMI Procurement Services*** (if needed) Award the Rosemary, Henderson, and Hillsborough St. Water Main Project Contract Q3 Financial Report () Appoint Audit Firm () *4/28/2016*	***NRTS – Energy Plan Strategy Evaluation (TBD)***
May 2016	***Discuss LRWSP – Goals and Metrics*** ***Review Energy Plan – Strategy Evaluation*** Award the Cane Creek Permanganate Facility Project Contract Discuss Employee Health and Dental Insurance Renewal (if needed) () Discuss Employee Merit Pay for FY 17 () Appointment of Nominating Committee () *5/12/2016*	***Approve LRWSP – Goals and Metrics*** Public Hearings – FY 17 Budget and Rates () Approve Employee Health and Dental Insurance () *5/26/2016*	
June 2016	Approve Employee Merit Pay for FY 17 () Approve FY 17 Budget and Rates () Election of Officers () *6/9/2016*	To Be Determined *6/23/2016*	***NRTS* – Draft *Energy Plan (TBD)***
July 2016	***Review Draft Energy Plan*** ***Discuss LRWSP - Demands and Yield*** *7/14/2016*	To Be Determined *7/28/2016*	
August 2016	CS – General Counsel Review () *8/11/2016*	12 Month Financial Report () CIP Semiannual Report () CS – General Counsel Review () *8/25/2016*	
September 2016	***Public Comment on Draft Energy Plan*** CS - General Counsel Review () CS – ED Review () *9/8/2016*	Annual Report and Financial Audit () Approve General Counsel Engagement () CS – ED Review () *9/22/2016*	
October 2016	Review AMI System Procurement Contract ***Discuss Revised Draft Energy Plan*** *10/13/2016*	***Approve Energy Plan*** Q1 Financial Report () Strategic Trends Report () *10/27/2016*	
November 2016	***Approve AMI System Procurement Contract*** *11/10/2016*	*Holiday - no meeting*	

Current and Pending Key Projects and Stages – in ***bold italics***

OWASA Board of Directors – 12 Month Board Meeting Schedule (February 11, 2016)

Month	Board Meetings		Committee & Other Meetings
	Work Session	Business Meeting	
December 2016	TBD *12/8/2016*	*Holiday - no meeting*	
January 2017	FY 18 Budget Calendar and Assumptions ↻ *1/12/2017*	Annual Lakes Recreation Report ↻ Q2 Financial Report ↻ CIP Semiannual Report ↻ *1/26/2017*	

The 12 Month Board Meeting Schedule shows Strategic Plan initiatives and other priority efforts that the Board and staff plan to give greatest consideration to during the next twelve months. The schedule also shows major recurring agenda items that require Board action, or items that have been scheduled in response to the Board's prior standing request. This schedule does not show all the items the Board may consider in a work session or business meeting. It also does not reflect meetings at which the Board will discuss and act on the update of the Strategic Plan.

The 12 Month Board Meeting Schedule will be reviewed and updated at each monthly work session and may also be discussed and updated at the Board's business meetings.

In addition to the initiatives shown in this schedule, staff will be working on other Strategic Plan and organizational priorities that are not expected to require major additional discussion with the Board except as part of budget deliberations (e.g., continuing our comprehensive asset management work).

The schedule implies that the following Strategic Plan initiatives would be addressed beyond the 12 month period. The Board may conclude that one or more of the following initiatives are higher priority. The schedule will be revised as needed to reflect the Board's priorities, and any additional initiatives that the Board may decide to address.

- Development of a plan and policy framework for OWASA lands is considered a longer-term priority.
- Improve effectiveness as a learning organization is considered a longer-term priority.
- Water Conservation Plan will be prepared concurrent with update of the Long-Range Water Supply Plan.

The OWASA Board determines which topics it wants to explore as a full Board (potentially in a work session format) and which topics it wants to assign to Board committees or committee chairs for further analysis and development of recommendations. Board also determines priorities and desired timeframes for addressing topics. Committee meetings will be updated on the schedule routinely.

Abbreviations Used in Draft Schedule:

↻	Recurring agenda item (generally these are "required" items)
AMI	Advanced Metering Infrastructure
CE	Community Engagement
CIP	Capital Improvements Program
COLA	Cost of Labor Adjustment
CS	Closed Session of the Board
CY	Calendar Year
ED	Executive Director
FY	Fiscal Year
JLP	Jordan Lake Partnership
LRWSP	Long-Range Water Supply Plan
NRTS	Natural Resources/Technical Systems
Q	Quarter
TBD	To Be Determined
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

Current and Pending Key Projects and Stages

Project	Strategic Initiative	Project Lead	Feb-16	Mar-16	Apr-16	May-16	June-16	July-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan - 17
AMI	6	Taylor			If needed	If needed	If needed	If needed	If needed	If needed	If needed	If needed	If needed	If needed
Total Compensation Study		Glasgow			*Schedule To Be Determined*									
Rate Structure Study	4	Winters			*Schedule To Be Determined*									
LRWSP	1	Rouse				Goals & Metrics	Goals & Metrics		Demands & Yields	*Schedule To Be Determined*				
Energy Plan	5	Tiger/ Davis			NRTS	Strategy Evaluation	NRTS	Draft Energy Plan						

Stages	Committee Discussion	Feasibility Study	Board Review	Community Engagement	Action	Procurement	Implementation