

CITY OF CHIPPEWA FALLS, WISCONSIN

NOTICE OF PUBLIC MEETING

In accordance with the provisions of the Wisconsin State Statutes, Sec. 19.84, notice is hereby given that a public meeting of the:

Committee No. 1
Revenues, Disbursements, Water and Wastewater

Will be held on **Tuesday, November 28, 2017 at 9:00 AM, Council Chambers, City Hall, 30 West Central Street, Chippewa Falls, WI.**

Items of business to be discussed or acted upon at this meeting are shown on the attached agenda below:

1. **Review 2018 Budget data and issues affecting the budget including but not limited to proposed expenditures, revenues and personnel benefits. Possible recommendations to the Council.**
2. **Discuss Wastewater Utility Rate Study. Possible recommendations to the Council.**
3. **Discuss Storm Water Utility Rate Study. Possible recommendations to the Council.**
4. **Adjournment**

NOTICE IS HEREBY GIVEN THAT A MAJORITY OF THE CITY COUNCIL MAY BE PRESENT AT THIS MEETING TO GATHER INFORMATION ABOUT A SUBJECT OVER WHICH THEY HAVE DECISION MAKING RESPONSIBILITY.

NOTE: REASONABLE ACCOMMODATIONS FOR PARTICIPATION BY INDIVIDUALS WITH DISABILITIES WILL BE MADE UPON REQUEST. FOR ADDITIONAL INFORMATION OR TO REQUEST THIS SERVICE, CONTACT THE CITY CLERK AT 726-2719.

PLEASE NOTE THAT ATTACHMENTS TO THIS AGENDA MAY NOT BE FINAL AND ARE SUBJECT TO CHANGE. THIS AGENDA MAY BE AMENDED AS IT IS REVIEWED.

CERTIFICATION OF OFFICIAL NEWSPAPER

I hereby certify that a copy of this notice has been posted on the City Hall bulletin board and a copy has been given to the Chippewa Herald on November 22, 2017 at 3:40 pm by BNG.



Strand Associates, Inc.[®]
910 West Wingra Drive
Madison, WI 53715
(P) 608-251-4843
(F) 608-251-8655

November 20, 2017

Mr. Rick Rubenzer, P.E.
City of Chippewa Falls
30 West Central Street
Chippewa Falls, WI 54729

Re: 2017 Wastewater Rate Review

Dear Mr. Rubenzer:

This letter summarizes the review by Strand Associates, Inc.[®] of the City of Chippewa Falls' (City) wastewater utility user rates. The current rates charged by the wastewater utility are summarized in Table 1. These rates were fully adopted with an effective date of September 6, 2016. Following corrections by a large industrial user of its discharge flow measurement around August 2016, the billing volumes and surcharges decreased revenues. This rate review updates the rates based on the measured flows and surcharges from the large industrial user from October 2016 through September 2017. Additionally, the rate review updates the revenue requirements for 2018 and 2019 budgets.

Projected Rate Year (2018 and 2019) Budgets and Allocations

The projected revenue requirement for the City wastewater utility includes four expense categories: operation and maintenance (O&M), equipment replacement, debt service, and depreciation fund. Required annual revenue was determined from the sum of the above-mentioned expense categories. Specific amounts required for each expense category are discussed as follows.

1. O&M

The projected 2018 annual O&M budget of \$1,810,754 (Attachment 1), is based on the proposed 2018 O&M budget and by applying a 3 percent inflation factor to the wages line items from the 2017 O&M budget, which was provided by the City. The projected 2019 annual O&M budget is based on the projected 2018 O&M budget and applying a 3 percent inflation factor.

2. Equipment Replacement

The City currently makes an annual contribution to the equipment replacement fund. This fund is intended to help pay for the replacement of equipment that reaches the end of its service life, thereby allowing the overall treatment system function to be maintained. Equipment associated with the Screening, Dewatering, and Hauled Waste Receiving Improvements, the 2016 Capital Improvements, 2017 Capital Improvements, and 2018 Capital Improvements were added or removed accordingly to the 2016 annual replacement fund budget (Attachment 2), which is projected to be \$223,556, and the 2019 annual replacement fund budget, which is projected to be \$216,925.

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3. Debt Service

Principal and interest (P&I) payments for the wastewater utility's current loans are shown in Attachment 3. The debt retirement allocations for the 2018 and 2019 total debt service are shown in Attachment 4.

The total annual P&I payment for 2018 is expected be \$501,854.

It is our understanding the City's current debt obligations require a minimum 110 percent debt coverage ratio. Our evaluation of the debt coverage ratio is based the following equation:

$$\frac{(\text{Net revenue before debt service} + \text{Replacement fund deposit})}{\text{Debt service payment}}$$

Based on this equation, the debt ratio coverage is projected to be approximately 250 percent for 2018 and 240 percent for 2019.

4. Depreciation Fund

The City has a depreciation fund for replacement of assets not included in the equipment replacement fund. The depreciation schedule, as provided by the City for the wastewater treatment plant (WWTP) and collection system assets, was used as a basis for allocating the depreciation fund contribution costs. Projected asset additions from the WWTP Screening, Dewatering, and Hauled Waste Receiving Improvements, 2016 Capital Improvements, and 2017 Capital Improvements were added to the 2018 and 2017 depreciation fund budget (Attachment 5). The annual equipment replacement fund contribution and allocations were subtracted from the annual depreciation. The City has decided to plan for a depreciation fund contribution of \$470,000 in 2018, and \$480,000 in 2019.

5. Summary

The projected other revenues including customers forfeited discount, land rental, waste disposal fees, and laboratory fees are deducted from the total revenue requirement to determine the revenue requirement from user rates. The projected 2018 and 2019 revenue requirements for the sewer utility are presented in Table 1 to determine the minimum rate increase. The revenue requirements serve as the basis for determining the rates necessary to fund the wastewater utility for the 2018 and 2019 budget years. The total revenue requirements are approximately \$3,006,000 and \$3,060,000 for 2018 and 2019, respectively.

Proposed Rates

Proposed rates were developed using the projected 2019 revenue requirements to meet projected revenue requirement for 2018 and 2019. All costs included in the revenue requirement were allocated to the user charge system parameters of fixed, volume, biochemical oxygen demand (BOD₅), total suspended solids (TSS), phosphorus, and copper. Unit costs for treatment of each billable parameter were determined using 2017 billing records data. The allocations of expenses to each billable parameter were reviewed. The allocations used in the previous rate study were maintained. Table 2 lists the proposed

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wastewater utility rate structure, current wastewater utility rate structure, and the percent increase relative to the proposed rates.

The projected typical residential user and large industrial user rate impacts for the recommended rates are shown in Table 3. The average increase for typical residential users would be approximately 2.4 percent above the current rates, which would be a monthly average increase of \$0.40 for a typical water use of 36,000 gallons per year.

Hauled Wastes

The City has rates for receiving holding tank waste, portable toilet waste, and septic tank waste. The existing rate structure included a charge for the first 1,000 gallons and a rate per 100 gallons over 1,000 gallons. Additionally, the holding tank waste had a minimum charge of \$20.00. To simplify administering the rates, this rate structure is changed. The proposed new rate structure includes a minimum charge of \$25.00 for all wastes and a rate per 100 gallons. The recommended rates for hauled wastes are shown in Table 3. The proposed hauled waste rates were increased from the existing rates to be more equitable to the rates for connected dischargers.

New Account Fee

The City currently does not charge for new account setup. We recommended a charge to cover the City's time and material costs for establishing a new account. From the City's review of its costs, a new account fee of \$20.00 is proposed.

Recommendations

We recommended the City adopt the proposed rates in Table 2 to be effective January 1, 2018. We recommend the City review the 2019 rates if debt service increases or if 2018 user revenues or other revenues decrease from the projections assumed in the rate review.

Sincerely,

STRAND ASSOCIATES, INC.®



Philip B. Severson, P.E.

Enclosures: Summary Tables 1 through 3
2018 and 2019 Rate Review Tables (Attachments 1 through 5)

c: George Hobbs, City of Chippewa Falls
Vernon Witthuhn, Strand Associates, Inc.®

Item	2018	2019
Operation & Maintenance	\$ 1,810,754	\$ 1,864,021
Debt Service	\$ 501,854	\$ 498,872
Equipment Replacement Fund	\$ 223,556	\$ 216,925
Depreciation Fund	\$ 470,000	\$ 480,000
Subtotal	\$ 3,006,164	\$ 3,059,819
Other Revenues		
Customers Forfeited Discount	\$ (23,000)	\$ (24,000)
Rent (farmland)	\$ (11,000)	\$ (11,000)
Rent (water department)	\$ (12,000)	\$ (12,000)
Liquid Waste Disposal	\$ (189,000)	\$ (189,000)
Lab Income	\$ (100)	\$ (100)
Other Non-Operating Income	\$ (45,000)	\$ (45,000)
Total Revenue Requirement from Rates	\$ 2,726,064	\$ 2,778,719

Table 1 2018 and 2019 Revenue Requirements

Component	Current Sewer User Charge	Proposed Rates
Fixed User Charge (\$/quarter)	\$ 17.01	\$ 17.01
Basic User Charge (\$/100 cf)	\$ 2.75	\$ 2.85
Surcharges (\$/lb)		
BOD (>250 mg/L)	\$ 0.31	\$ 0.36
TSS (>250 mg/L)	\$ 0.34	\$ 0.34
TP (>10 mg/L)	\$ 4.14	\$ 4.14
Cu (>150 µg/L)	\$ 17.77	\$ 17.77
Miscellaneous Wastes		
Minimum Charge (\$)	-	\$ 25.00
Holding Tank		
Minimum Charge (\$)	\$ 20.00	-
Volume Charge (\$/100 gal)	\$ 0.75	\$ 0.98
Portable Toilet Wastes		
Volume Charge (\$/100 gal)	\$ 5.46	\$ 5.87
Septic Tank Wastes		
Volume Charge (\$/100 gal)	\$ 6.68	\$ 7.18

Table 2 Existing and Proposed Rates

Estimated Typical Residential User (36,000 gallons/yr.)			
	Current	2018	% Increase
Quarterly Fixed Costs	\$ 17.01	\$ 17.01	0.0%
Annual Volumetric Costs	\$ 132.35	\$ 137.17	3.6%
Annual Total Costs	\$ 200.39	\$ 205.21	2.4%
Average Monthly Cost per user	\$ 16.70	\$ 17.10	2.4%
Large Industrial Customer–Estimated Impact			
	Current	2018	% Increase
Quarterly Fixed Costs	\$ 17.01	\$ 17.01	0.0%
Total Annual Volumetric Costs	\$ 130,882	\$ 135,642	3.6%
Total Annual BOD Costs	\$ 168,020	\$ 195,120	16.1%
Total Annual TSS Costs	\$ 40,460	\$ 40,460	0.0%
Total Annual TP Costs	\$ 9,108	\$ 9,108	0.0%
Total Annual Copper Costs	\$ -	\$ -	0.0%
Total Annual Costs	\$ 348,487	\$ 380,347	9.1%

Table 3 Typical Impact of Proposed Rates

Attachment 1
Allocation of Operation and Maintenance Expenses

Inflation Factor: 1.00%

Item	2016				2017				2018				2019				2020				2021			
	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	
Operating Expenses																								
Supervisor/Labor-Plant																								
Salaries Regular	\$ 81,715	\$ 82,532	\$ 85,048	\$ 87,556	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 13,965	\$ 33,844	\$ 16,942	\$ 17,360	\$ 7,743	\$ 655	\$ 14,261	\$ 34,962	\$ 17,480	\$ 17,731	\$ 7,460	\$ 674		
Wages Regular	\$ 91,458	\$ 93,756	\$ 99,271	\$ 103,859	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 14,071	\$ 34,446	\$ 17,184	\$ 17,544	\$ 7,950	\$ 661	\$ 14,483	\$ 35,481	\$ 17,710	\$ 18,000	\$ 7,571	\$ 684		
Wages Overtime	\$ 2,814	\$ 2,815	\$ 2,844	\$ 2,456	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 389	\$ 952	\$ 475	\$ 347	\$ 203	\$ 18	\$ 401	\$ 981	\$ 489	\$ 357	\$ 209	\$ 19		
Sick Leave	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Vacation	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Longevity	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Holiday	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
On Call	\$ 10,422	\$ 17,096	\$ 18,530	\$ 19,062	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 3,023	\$ 7,491	\$ 3,684	\$ 2,696	\$ 1,579	\$ 143	\$ 3,114	\$ 7,623	\$ 3,800	\$ 3,276	\$ 1,627	\$ 147		
Insurance Opt Out	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Cell Phone Reimbursement	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Supervisor/Labor-Lab																								
Wages Regular	\$ 50,706	\$ 52,772	\$ 54,355	\$ 55,966	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 8,965	\$ 21,704	\$ 10,933	\$ 7,903	\$ 4,631	\$ 419	\$ 9,131	\$ 22,355	\$ 11,158	\$ 8,140	\$ 4,770	\$ 431		
Wages Overtime	\$ 1,836	\$ 1,898	\$ 1,646	\$ 1,695	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 268	\$ 657	\$ 328	\$ 239	\$ 140	\$ 13	\$ 277	\$ 677	\$ 338	\$ 246	\$ 144	\$ 13		
Sick Leave	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Vacation	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Longevity	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Holiday	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Insurance Opt Out	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Supervisor/Labor-Farm																								
Wages Regular	\$ 51,587	\$ 47,244	\$ 48,961	\$ 50,121	2.00%	0.00%	58.00%	30.00%	10.00%	0.00%	\$ 973	\$ -	\$ 28,224	\$ 14,568	\$ 4,866	\$ -	\$ 1,002	\$ -	\$ 29,070	\$ 15,036	\$ 5,012	\$ -		
Wages Overtime	\$ 310	\$ 255	\$ 263	\$ 271	2.00%	0.00%	58.00%	30.00%	10.00%	0.00%	\$ 5	\$ -	\$ 152	\$ 79	\$ 26	\$ -	\$ 5	\$ -	\$ 157	\$ 81	\$ 27	\$ -		
Power & Fuel/Pump																								
Electric	\$ 169,640	\$ 174,730	\$ 188,900	\$ 194,567	3.00%	63.00%	19.00%	10.00%	3.00%	2.00%	\$ 5,667	\$ 119,007	\$ 35,891	\$ 18,890	\$ 5,667	\$ 3,778	\$ 5,837	\$ 122,577	\$ 36,968	\$ 19,457	\$ 5,837	\$ 3,691		
Gas	\$ 55,840	\$ 55,840	\$ 55,840	\$ 57,615	3.00%	3.00%	18.00%	10.00%	3.00%	2.00%	\$ 1,675	\$ 35,178	\$ 10,810	\$ 5,844	\$ 1,675	\$ 1,117	\$ 1,728	\$ 36,235	\$ 10,928	\$ 5,752	\$ 1,728	\$ 1,150		
Power & Fuel/Aeration																								
Electric	\$ -	\$ -	\$ -	\$ -	3.00%	63.00%	19.00%	10.00%	3.00%	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Gas	\$ -	\$ -	\$ -	\$ -	3.00%	63.00%	19.00%	10.00%	3.00%	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Chemicals																								
Chlorine	\$ 5,742	\$ 5,742	\$ 2,742	\$ 2,824	5.00%	95.00%	0.00%	0.00%	0.00%	0.00%	\$ 137	\$ 2,656	\$ -	\$ -	\$ -	\$ -	\$ 141	\$ 2,683	\$ -	\$ -	\$ -	\$ -		
Sulfur Dioxide	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,296	5.00%	95.00%	0.00%	0.00%	0.00%	0.00%	\$ 160	\$ 3,040	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ 3,151	\$ -	\$ -	\$ -	\$ -		
Ferrous Chloride	\$ 40,000	\$ 40,000	\$ 40,000	\$ 41,600	2.00%	38.00%	0.00%	0.00%	60.00%	0.00%	\$ 1,000	\$ 19,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 1,030	\$ 19,530	\$ -	\$ -	\$ 30,900	\$ -		
Polymer - ball press	\$ 54,200	\$ 70,000	\$ 70,000	\$ 72,100	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 36,050	\$ 36,050	\$ -	\$ -		
Oxlor Control	\$ 500	\$ -	\$ -	\$ -	30.00%	10.00%	40.00%	15.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Polymer - WAS thickening	\$ 22,307	\$ 23,714	\$ 24,425	\$ 25,159	2.00%	0.00%	58.00%	40.00%	0.00%	0.00%	\$ 489	\$ -	\$ 14,187	\$ 9,770	\$ -	\$ -	\$ 500	\$ -	\$ 14,561	\$ 10,083	\$ -	\$ -		
Supplies and Expenses - Plant																								
Water and Sewer	\$ 100,000	\$ 100,000	\$ 100,000	\$ 103,000	2.00%	41.00%	26.00%	20.00%	10.00%	1.00%	\$ 2,000	\$ 41,000	\$ 28,000	\$ 20,000	\$ 10,000	\$ 1,000	\$ 2,050	\$ 42,250	\$ 28,700	\$ 20,600	\$ 10,300	\$ 1,050		
Telephone	\$ 1,600	\$ 3,000	\$ 3,000	\$ 3,050	2.00%	41.00%	26.00%	20.00%	10.00%	1.00%	\$ 60	\$ 1,230	\$ 780	\$ 600	\$ 300	\$ 30	\$ 62	\$ 1,287	\$ 803	\$ 618	\$ 309	\$ 31		
Garbage Service	\$ 8,100	\$ 8,343	\$ 9,177	\$ 9,452	2.00%	41.00%	26.00%	20.00%	10.00%	1.00%	\$ 184	\$ 3,763	\$ 2,346	\$ 1,835	\$ 918	\$ 92	\$ 189	\$ 3,875	\$ 2,458	\$ 1,890	\$ 945	\$ 95		
Janitorial Supplies	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	2.00%	41.00%	26.00%	20.00%	10.00%	1.00%	\$ 83	\$ 1,047	\$ 640	\$ 530	\$ 265	\$ 27	\$ 85	\$ 1,120	\$ 710	\$ 546	\$ 273	\$ 27		
Uniforms	\$ 4,000	\$ 4,080	\$ 4,080	\$ 4,161	2.00%	41.00%	26.00%	20.00%	10.00%	1.00%	\$ 81	\$ 1,652	\$ 1,048	\$ 805	\$ 403	\$ 40	\$ 83	\$ 1,732	\$ 1,079	\$ 830	\$ 415	\$ 42		
Diesel Fuel- Generator	\$ 2,600	\$ 2,650	\$ 2,650	\$ 2,678	2.00%	41.00%	26.00%	20.00%	10.00%	1.00%	\$ 50	\$ 1,025	\$ 650	\$ 500	\$ 250	\$ 25	\$ 52	\$ 1,056	\$ 670	\$ 516	\$ 256	\$ 26		
Materials and Supplies	\$ 5,000	\$ 5,600	\$ 5,600	\$ 5,655	2.00%	41.00%	26.00%	20.00%	10.00%	1.00%	\$ 110	\$ 2,255	\$ 1,430	\$ 1,100	\$ 560	\$ 50	\$ 113	\$ 2,323	\$ 1,473	\$ 1,133	\$ 567	\$ 57		
Miscellaneous Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,060	2.00%	41.00%	26.00%	20.00%	10.00%	1.00%	\$ 45	\$ 820	\$ 520	\$ 400	\$ 200	\$ 20	\$ 47	\$ 845	\$ 536	\$ 412	\$ 206	\$ 21		
Supplies and Expenses - Lab																								
Outside Laboratory Service	\$ 5,700	\$ 5,675	\$ 6,950	\$ 6,222	2.00%	26.00%	22.00%	25.00%	25.00%	0.00%	\$ 121	\$ 1,673	\$ 1,311	\$ 1,613	\$ 1,513	\$ -	\$ 125	\$ 1,670	\$ 1,371	\$ 1,558	\$ 1,558	\$ -		
Certification Fee	\$ 1,018	\$ 1,072	\$ 1,110	\$ 1,143	2.00%	26.00%	22.00%	25.00%	25.00%	0.00%	\$ 21	\$ 295	\$ 244	\$ 278	\$ 278	\$ -	\$ 22	\$ 297	\$ 282	\$ 296	\$ 296	\$ -		
Chemicals	\$ 7,210	\$ 7,210	\$ 7,210	\$ 7,426	2.00%	26.00%	22.00%	25.00%	25.00%	0.00%	\$ 144	\$ 1,675	\$ 1,586	\$ 1,603	\$ 1,603	\$ -	\$ 149	\$ 1,631	\$ 1,634	\$ 1,657	\$ 1,657	\$ -		
Other Supplies	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,665	2.00%	26.00%	22.00%	25.00%	25.00%	0.00%	\$ 70	\$ 910	\$ 770	\$ 875	\$ 875	\$ -	\$ 72	\$ 937	\$ 793	\$ 901	\$ 901	\$ -		
Supplies and Expenses - Farm																								
Electric	\$ 1,300	\$ 1,300	\$ 1,340	\$ 1,380	2.00%	0.00%	58.00%	30.00%	10.00%	0.00%	\$ 27	\$ -	\$ 777	\$ 402	\$ 134	\$ -	\$ 28	\$ -	\$ 601	\$ 414	\$ 138	\$ -		
Outside Laboratory Service	\$ 2,200	\$ 2,200	\$ 2,260	\$ 2,266	2.00%	0.00%	58.00%	30.00%	10.00%	0.00%	\$ 44	\$ -	\$ 1,276	\$ 660	\$ 220	\$ -	\$ 45	\$ -	\$ 1,314	\$ 680	\$ 227	\$ -		
Lime	\$ -	\$ -	\$ -	\$ -	2.00%	0.00%	58.00%	30.00%	10.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Materials and Supplies	\$ -	\$ -	\$ -	\$ -	2.00%	0.00%	58.00%	30.00%	10.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Attachment 1
Allocation of Operation and Maintenance Expenses

Inflation Factor = 3.92%

Item	2016-2019 Costs				Allocations						2016-2019 Fixed						2019-2021 Volume						
	2016 Cost	2017 Cost	2018 Cost	2019 Cost	Fixed %	Volume %	BCO %	SS %	Phosphorus %	Copper %	2016 Fixed \$	2016 Volume \$	2016 BCO \$	2016 SS \$	2016 Phosphorus \$	2016 Copper \$	2019 Fixed \$	2019 Volume \$	2019 BCO \$	2019 SS \$	2019 Phosphorus \$	2019 Copper \$	
Outside Services																							
Accounting and auditing	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,120	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 652	\$ 1,624	\$ 797	\$ 582	\$ 341	\$ 31	\$ 672	\$ 1,645	\$ 821	\$ 699	\$ 351	\$ 32	
Data processing	\$ 6,350	\$ 10,552	\$ 4,097	\$ 4,185	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 663	\$ 1,524	\$ 811	\$ 591	\$ 347	\$ 31	\$ 663	\$ 1,674	\$ 832	\$ 699	\$ 357	\$ 32	
Architecture and engineering	\$ 1,000	\$ 21,200	\$ 21,200	\$ 22,136	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 8,351	\$ 20,444	\$ 10,204	\$ 7,444	\$ 4,362	\$ 394	\$ 8,601	\$ 21,057	\$ 10,510	\$ 7,658	\$ 4,493	\$ 406	
Attorney fees	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance Expense																							
Workers Compensation	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance - Vehicles and Equipment	\$ 25,000	\$ 25,000	\$ 28,000	\$ 28,840	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 4,567	\$ 11,180	\$ 5,560	\$ 4,071	\$ 2,386	\$ 216	\$ 4,704	\$ 11,515	\$ 5,748	\$ 4,193	\$ 2,457	\$ 222	
Insurance - Public Liability	\$ 3,800	\$ 3,800	\$ 4,400	\$ 4,532	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 718	\$ 1,737	\$ 872	\$ 640	\$ 376	\$ 34	\$ 739	\$ 1,818	\$ 903	\$ 659	\$ 389	\$ 35	
Insurance - Boiler	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,066	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 571	\$ 1,398	\$ 693	\$ 509	\$ 298	\$ 27	\$ 588	\$ 1,439	\$ 718	\$ 524	\$ 307	\$ 28	
Pensions and Benefits																							
Wages regular	\$ 4,285	\$ 3,925	\$ 4,043	\$ 4,154	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 659	\$ 1,614	\$ 800	\$ 588	\$ 344	\$ 31	\$ 679	\$ 1,663	\$ 830	\$ 695	\$ 355	\$ 32	
Wages overtime	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health insurance	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unemployment compensation	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dental insurance	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety shoes	\$ 700	\$ 700	\$ 700	\$ 721	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 114	\$ 280	\$ 140	\$ 102	\$ 60	\$ 5	\$ 118	\$ 288	\$ 144	\$ 105	\$ 61	\$ 6	
Employee physicals	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,236	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 196	\$ 478	\$ 239	\$ 174	\$ 103	\$ 9	\$ 202	\$ 494	\$ 246	\$ 180	\$ 105	\$ 10	
Drug and alcohol testing	\$ 550	\$ 550	\$ 550	\$ 515	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 82	\$ 200	\$ 100	\$ 73	\$ 43	\$ 4	\$ 84	\$ 206	\$ 103	\$ 75	\$ 44	\$ 4	
Section 125 plan fees	\$ 300	\$ 300	\$ 400	\$ 417	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 65	\$ 160	\$ 80	\$ 58	\$ 34	\$ 3	\$ 67	\$ 165	\$ 82	\$ 60	\$ 35	\$ 3	
Misc expenses	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Misc General expense																							
Groundwater fee - DNR	\$ 100	\$ 100	\$ 100	\$ 103	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 16	\$ 40	\$ 20	\$ 15	\$ 9	\$ 1	\$ 17	\$ 41	\$ 21	\$ 15	\$ 9	\$ 1	
Stormwater Fee - DNR	\$ 130	\$ 130	\$ 130	\$ 134	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 21	\$ 52	\$ 26	\$ 19	\$ 11	\$ 1	\$ 22	\$ 53	\$ 27	\$ 19	\$ 11	\$ 1	
NR101 Water Fee	\$ 15,000	\$ 12,500	\$ 10,000	\$ 10,300	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 1,651	\$ 3,993	\$ 1,997	\$ 1,454	\$ 850	\$ 77	\$ 1,690	\$ 4,113	\$ 2,053	\$ 1,498	\$ 878	\$ 79	
Publication of Legal Notices	\$ 150	\$ 150	\$ 150	\$ 155	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 24	\$ 60	\$ 30	\$ 22	\$ 13	\$ 1	\$ 25	\$ 62	\$ 31	\$ 22	\$ 13	\$ 1	
Memberships Dues	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Misc Expenses	\$ 550	\$ 550	\$ 550	\$ 567	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 60	\$ 220	\$ 110	\$ 80	\$ 47	\$ 4	\$ 62	\$ 226	\$ 113	\$ 82	\$ 48	\$ 4	
Rents																							
Rent/Lease	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,236	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 196	\$ 478	\$ 239	\$ 174	\$ 102	\$ 9	\$ 202	\$ 494	\$ 246	\$ 180	\$ 105	\$ 10	
Employer Benefits																							
Social Security - utility share	\$ 39,840	\$ 36,329	\$ 37,419	\$ 38,541	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 6,105	\$ 14,641	\$ 7,458	\$ 5,441	\$ 3,188	\$ 288	\$ 6,286	\$ 15,299	\$ 7,681	\$ 5,684	\$ 3,284	\$ 297	
Retirement - utility share	\$ 34,458	\$ 32,282	\$ 33,261	\$ 34,259	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 6,425	\$ 15,281	\$ 7,641	\$ 5,436	\$ 3,184	\$ 256	\$ 6,588	\$ 15,870	\$ 7,828	\$ 5,681	\$ 3,219	\$ 264	
Retirement - employee share	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health insurance	\$ 127,249	\$ 106,484	\$ 111,749	\$ 115,101	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 18,220	\$ 44,621	\$ 22,312	\$ 16,248	\$ 9,521	\$ 860	\$ 18,773	\$ 45,990	\$ 22,940	\$ 16,736	\$ 9,897	\$ 886	
Life insurance	\$ 146	\$ 142	\$ 146	\$ 151	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 24	\$ 58	\$ 29	\$ 21	\$ 12	\$ 1	\$ 25	\$ 60	\$ 30	\$ 22	\$ 13	\$ 1	
Workers compensation	\$ 23,209	\$ 20,816	\$ 21,543	\$ 22,190	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 3,614	\$ 8,602	\$ 4,294	\$ 3,152	\$ 1,835	\$ 169	\$ 3,619	\$ 8,860	\$ 4,422	\$ 3,226	\$ 1,891	\$ 171	
Income continuation ins	\$ 1,210	\$ 864	\$ 917	\$ 917	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ 145	\$ 355	\$ 177	\$ 129	\$ 76	\$ 7	\$ 150	\$ 366	\$ 183	\$ 133	\$ 78	\$ 7	
Benefits charges and receipts	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Misc pension and benefits	\$ -	\$ -	\$ -	\$ -	16.31%	39.93%	19.93%	14.54%	8.52%	0.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,754,688	\$ 1,786,896	\$ 1,810,754	\$ 1,864,021	16.24%	41.22%	20.19%	14.19%	7.54%	0.62%	\$ 293,380	\$ 746,495	\$ 365,563	\$ 256,807	\$ 136,522	\$ 11,236	\$ 302,718	\$ 767,855	\$ 376,530	\$ 264,666	\$ 140,618	\$ 11,274	

Attachment 2
Allocation of Equipment Replacement Fund Costs

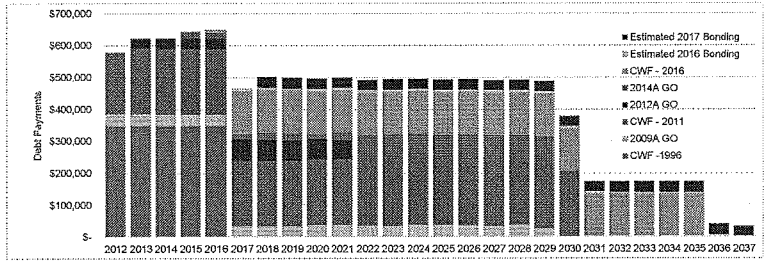
Item	Replacement Cost	Estimated Life	1/1/2016 Balance	2016 Allocation	1/1/2017 Balance	2016 Unfunded Balance	2017 Allocation	1/1/2018 Balance	2017 Unfunded Balance	2018 Allocation	1/1/2019 Balance	2018 Unfunded Balance	2019 Allocation	1/1/2020 Balance	2019 Unfunded Balance
1996 EQUIPMENT ADDITIONS															
Bull Thickener & Bell Press	\$ 250,000	20	\$ 232,292	\$ 12,500	\$ 244,792	\$ 17,708	\$ 5,208	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -
1999 DIGESTER IMPROVEMENTS															
Digester Cover	\$ 135,000	20	\$ 110,250	\$ 6,750	\$ 117,000	\$ 24,750	\$ 6,750	\$ 123,750	\$ 11,250	\$ 6,750	\$ 130,500	\$ 4,500	\$ 4,500	\$ 135,000	\$ -
Mixing Equipment	\$ 109,000	15	\$ 109,000	\$ -	\$ 109,000	\$ (0)	\$ -	\$ 109,000	\$ (0)	\$ -	\$ 109,000	\$ (0)	\$ -	\$ 109,000	\$ (0)
Heating Equipment	\$ 34,900	15	\$ 34,900	\$ -	\$ 34,900	\$ (0)	\$ -	\$ 34,900	\$ (0)	\$ -	\$ 34,900	\$ (0)	\$ -	\$ 34,900	\$ (0)
Sub - Total	\$ 278,900														
2000 River Diffuser															
Effluent Pumps	\$ 75,000	15	\$ 60,000	\$ 5,000	\$ 65,000	\$ 15,000	\$ 5,000	\$ 70,000	\$ 5,000	\$ 5,000	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -
Diffusers	\$ 7,710	15	\$ 6,168	\$ 514	\$ 6,682	\$ 1,542	\$ 514	\$ 7,196	\$ 514	\$ 514	\$ 7,710	\$ -	\$ -	\$ 7,710	\$ -
Instrumentation	\$ 52,500	15	\$ 42,000	\$ 3,500	\$ 45,500	\$ 10,500	\$ 3,500	\$ 49,000	\$ 3,500	\$ 3,500	\$ 52,500	\$ -	\$ -	\$ 52,500	\$ -
Sub - Total	\$ 135,210														
2003-4 WTF Improvements															
Raw Wastewater Pump	\$ 294,000	20	\$ 176,400	\$ 14,700	\$ 191,100	\$ 117,600	\$ 14,700	\$ 205,800	\$ 88,200	\$ 14,700	\$ 220,500	\$ 73,500	\$ 14,700	\$ 235,200	\$ 58,800
Digester Reconditioning Pumps	\$ 108,000	20	\$ 64,800	\$ 5,400	\$ 70,200	\$ 43,200	\$ 5,400	\$ 75,600	\$ 32,400	\$ 5,400	\$ 81,000	\$ 27,000	\$ 5,400	\$ 86,400	\$ 21,600
Grit Removal System	\$ 25,800	20	\$ 15,540	\$ 1,295	\$ 16,835	\$ 10,360	\$ 1,295	\$ 18,130	\$ 7,770	\$ 1,295	\$ 19,425	\$ 6,475	\$ 1,295	\$ 20,720	\$ 5,180
Belt Conveyor for Grit System	\$ 380,000	20	\$ 228,000	\$ 19,000	\$ 247,000	\$ 152,000	\$ 19,000	\$ 266,000	\$ 114,000	\$ 19,000	\$ 285,000	\$ 95,000	\$ 19,000	\$ 304,000	\$ 76,000
Digester Heat Exchanger	\$ 33,200	20	\$ 19,920	\$ 1,665	\$ 21,585	\$ 13,220	\$ 1,665	\$ 23,250	\$ 9,950	\$ 1,665	\$ 24,915	\$ 8,285	\$ 1,665	\$ 26,580	\$ 6,660
Digester Sludge Mixer	\$ 110,000	20	\$ 66,000	\$ 5,500	\$ 71,500	\$ 44,000	\$ 5,500	\$ 77,000	\$ 33,000	\$ 5,500	\$ 82,500	\$ 27,500	\$ 5,500	\$ 88,000	\$ 22,000
Microturbine System	\$ 201,000	15	\$ 160,800	\$ 13,400	\$ 174,200	\$ 40,200	\$ 13,400	\$ 187,600	\$ 13,400	\$ 13,400	\$ 201,000	\$ -	\$ -	\$ 201,000	\$ -
Flow Meters	\$ 11,000	15	\$ 8,800	\$ 733	\$ 9,533	\$ 2,200	\$ 733	\$ 10,267	\$ 733	\$ 733	\$ 11,000	\$ -	\$ -	\$ 11,000	\$ -
Instrumentation & Control	\$ 127,158	10	\$ 127,158	\$ -	\$ 127,158	\$ -	\$ -	\$ 127,158	\$ -	\$ -	\$ 127,158	\$ -	\$ -	\$ 127,158	\$ -
Sub - Total	\$ 1,317,458														
2008 Digester Cover & Aeration piping															
Digester Tank Cover Material & Installation	\$ 456,612	20	\$ 228,311	\$ 22,831	\$ 251,142	\$ 228,311	\$ 22,831	\$ 273,973	\$ 182,648	\$ 22,831	\$ 296,804	\$ 169,817	\$ 22,831	\$ 319,635	\$ 136,886
Aeration Piping, Supports, Hangers & Installation	\$ 177,975	20	\$ 88,988	\$ 8,899	\$ 97,886	\$ 88,988	\$ 8,899	\$ 106,785	\$ 71,190	\$ 8,899	\$ 115,684	\$ 62,291	\$ 8,899	\$ 124,583	\$ 53,393
Sub - Total	\$ 634,586														
2011 WWTP Phase 1 Improvements															
Classifier 1 & 2 equipment - 62.6334.1891	\$ 332,736	15	\$ 88,730	\$ 22,182	\$ 110,912	\$ 244,007	\$ 22,182	\$ 133,095	\$ 109,642	\$ 22,182	\$ 155,277	\$ 177,450	\$ 22,182	\$ 177,450	\$ 155,277
Classifier Equipment - 62.6336.1035	\$ 95,216	15	\$ 23,804	\$ 6,548	\$ 30,352	\$ 72,027	\$ 6,548	\$ 36,875	\$ 59,313	\$ 6,548	\$ 43,363	\$ 62,983	\$ 6,548	\$ 52,383	\$ 45,835
Classifier 3 equipment - 62.6334.1891	\$ 450,424	15	\$ 120,113	\$ 30,028	\$ 150,141	\$ 330,311	\$ 30,028	\$ 180,170	\$ 270,255	\$ 30,028	\$ 210,198	\$ 240,226	\$ 30,028	\$ 240,226	\$ 210,198
Sub - Total	\$ 878,376														
2016 Screening Dewatering and Hauled Waste Receiving Improvements															
High Strength Waste Mixer	\$ 27,000	15	\$ -	\$ -	\$ -	\$ 27,000	\$ 1,800	\$ 1,800	\$ 25,200	\$ 1,800	\$ 3,600	\$ 23,400	\$ 1,800	\$ 5,400	\$ 21,600
Progressing Cavity Pump	\$ 22,400	20	\$ -	\$ -	\$ -	\$ 22,400	\$ 1,120	\$ 1,120	\$ 21,280	\$ 1,120	\$ 2,240	\$ 20,160	\$ 1,120	\$ 3,360	\$ 19,440
High Strength Waste Pump	\$ 19,700	15	\$ -	\$ -	\$ -	\$ 19,700	\$ 1,313	\$ 1,313	\$ 18,387	\$ 1,313	\$ 2,627	\$ 17,073	\$ 1,313	\$ 3,640	\$ 15,760
Mechanical Fine Screen	\$ 125,600	20	\$ -	\$ -	\$ -	\$ 125,600	\$ 6,280	\$ 6,280	\$ 119,320	\$ 6,280	\$ 12,560	\$ 113,040	\$ 6,280	\$ 18,840	\$ 105,760
Screenings Wash Press	\$ 73,300	20	\$ -	\$ -	\$ -	\$ 73,300	\$ 3,665	\$ 3,665	\$ 69,635	\$ 3,665	\$ 7,330	\$ 65,870	\$ 3,665	\$ 10,995	\$ 62,305
Polymer Feed System	\$ 35,600	15	\$ -	\$ -	\$ -	\$ 35,600	\$ 2,373	\$ 2,373	\$ 33,227	\$ 2,373	\$ 4,747	\$ 30,855	\$ 2,373	\$ 7,120	\$ 28,480
Dewatering Centrifuge Equipment	\$ 323,600	20	\$ -	\$ -	\$ -	\$ 323,600	\$ 16,180	\$ 16,180	\$ 307,420	\$ 16,180	\$ 32,360	\$ 291,240	\$ 16,180	\$ 49,540	\$ 275,960
Shaftless Screw Conveyor	\$ 60,500	15	\$ -	\$ -	\$ -	\$ 60,500	\$ 4,033	\$ 4,033	\$ 56,467	\$ 4,033	\$ 8,067	\$ 52,433	\$ 4,033	\$ 12,100	\$ 48,400
Instrumentation	\$ 50,000	10	\$ -	\$ -	\$ -	\$ 50,000	\$ 5,000	\$ 5,000	\$ 45,000	\$ 5,000	\$ 10,000	\$ 40,000	\$ 5,000	\$ 15,000	\$ 35,000
Sub - Total	\$ 1,000,000														
2016 Capital Improvements															
Flame LS Pump	\$ 22,051	20	\$ -	\$ -	\$ -	\$ 22,051	\$ 1,103	\$ 1,103	\$ 20,948	\$ 1,103	\$ 2,205	\$ 19,845	\$ 1,103	\$ 3,308	\$ 18,743
Prairie View LS	\$ 5,100	20	\$ -	\$ -	\$ -	\$ 5,100	\$ 255	\$ 255	\$ 4,845	\$ 255	\$ 510	\$ 4,590	\$ 255	\$ 755	\$ 4,335
Influent Pump No. 4	\$ 27,391	20	\$ -	\$ -	\$ -	\$ 27,391	\$ 1,370	\$ 1,370	\$ 26,021	\$ 1,370	\$ 2,739	\$ 24,852	\$ 1,370	\$ 4,109	\$ 23,287
Grill Pump	\$ 5,536	20	\$ -	\$ -	\$ -	\$ 5,536	\$ 277	\$ 277	\$ 5,260	\$ 277	\$ 554	\$ 4,983	\$ 277	\$ 530	\$ 4,706
Primary Skimmer	\$ 53,931	20	\$ -	\$ -	\$ -	\$ 53,931	\$ 2,697	\$ 2,697	\$ 51,234	\$ 2,697	\$ 5,393	\$ 48,538	\$ 2,697	\$ 8,090	\$ 45,842
Primary Sludge Pump	\$ 15,290	20	\$ -	\$ -	\$ -	\$ 15,290	\$ 764	\$ 764	\$ 14,526	\$ 764	\$ 15,290	\$ 13,761	\$ 764	\$ 2,293	\$ 12,996
Primary electric hoist	\$ 1,893	15	\$ -	\$ -	\$ -	\$ 1,893	\$ 126	\$ 126	\$ 1,767	\$ 126	\$ 252	\$ 1,641	\$ 126	\$ 379	\$ 1,615
TMSX Pump	\$ 19,483	20	\$ -	\$ -	\$ -	\$ 19,483	\$ 974	\$ 974	\$ 18,513	\$ 974	\$ 1,949	\$ 17,539	\$ 974	\$ 2,923	\$ 16,564
Flowmeter	\$ 5,139	15	\$ -	\$ -	\$ -	\$ 5,139	\$ 343	\$ 343	\$ 4,796	\$ 343	\$ 685	\$ 4,454	\$ 343	\$ 1,028	\$ 4,111
Sub - Total	\$ 146,983														
2017 Capital Improvements															
Flame LS Control Panel	\$ 20,576	15	\$ -	\$ -	\$ -	\$ 20,576	\$ -	\$ -	\$ 20,576	\$ 1,372	\$ 1,372	\$ 19,204	\$ 1,372	\$ 2,743	\$ 17,832
Sludge Belt Drive	\$ 23,879	20	\$ -	\$ -	\$ -	\$ 23,879	\$ -	\$ -	\$ 23,879	\$ 1,194	\$ 1,194	\$ 22,885	\$ 1,194	\$ 2,388	\$ 21,491
Secondary Clarifier Drive	\$ 17,702	20	\$ -	\$ -	\$ -	\$ 17,702	\$ -	\$ -	\$ 17,702	\$ 885	\$ 885	\$ 16,817	\$ 885	\$ 1,710	\$ 15,832
Aeration tank mixer	\$ 6,425	20	\$ -	\$ -	\$ -	\$ 6,425	\$ -	\$ -	\$ 6,425	\$ 321	\$ 321	\$ 6,104	\$ 321	\$ 843	\$ 5,783
Biosolids conveyor	\$ 16,200	20	\$ -	\$ -	\$ -	\$ 16,200	\$ -	\$ -	\$ 16,200	\$ 810	\$ 810	\$ 15,390	\$ 810	\$ 1,620	\$ 14,560
Sub - Total	\$ 84,782														
2018 Capital Improvements															
Cashman LS Pump	\$ 19,000	15	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ 1,667	\$ 17,333
Blowers	\$ 360,000	20	\$ -	\$ -	\$ -	\$ 360,000	\$ -	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ 342,500
Sub - Total	\$ 379,000														
Total	\$ 3,239,069		\$ 101,801	\$ 3,420,890	\$ 2,378,090	\$ 224,192	\$ 3,645,072	\$ 2,673,777	\$ 223,656	\$ 3,868,628	\$ 1,278,620	\$ 216,925	\$ 4,720,149	\$ 776,291	

Attachment 2
Allocation of Equipment Replacement

Item	Fixed %	Volume %	BOD %	SS %	Phosphorus %	Copper %	2018	2018	2018	2018	2018	2018	2019	2019	2019	2019	2019	2019	
							Fixed \$	Volume \$	BOD \$	SS \$	Phosphorus \$	Copper \$	Fixed \$	Volume \$	BOD \$	SS \$	Phosphorus \$	Copper \$	Fixed \$
1996 EQUIPMENT ADDITIONS																			
Belt Thickener & Belt Press	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1999 DIGESTER IMPROVEMENTS																			
Digester Cover	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 3,375	\$ 2,700	\$ 675	\$ -	\$ -	\$ 2,250	\$ 1,800	\$ 450	\$ -	\$ -	\$ -
Mixing Equipment	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heating Equipment	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub - Total																			
2000 River Diffuser																			
Effluent Pumps	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Diffusers	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instrumentation	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub - Total																			
2003-4 WTF Improvements																			
Raw Wastewater Pump	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 14,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,700	\$ -	\$ -	\$ -	\$ -	\$ -
Digester Rectification Pumps	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ 878	\$ 542	\$ 136	\$ -	\$ -	\$ -	\$ 678	\$ 542	\$ 136	\$ -	\$ -	\$ -
Gril Removal System	0.00%	10.00%	30.00%	60.00%	0.00%	0.00%	\$ -	\$ 540	\$ 1,620	\$ 3,240	\$ -	\$ -	\$ -	\$ 540	\$ 1,620	\$ 3,240	\$ -	\$ -	\$ -
Belt Conveyor for Gril System	0.00%	0.00%	40.00%	60.00%	0.00%	0.00%	\$ -	\$ 518	\$ 777	\$ -	\$ -	\$ -	\$ -	\$ 518	\$ 777	\$ -	\$ -	\$ -	\$ -
Blowers & Motors	0.00%	10.00%	60.00%	20.00%	10.00%	0.00%	\$ -	\$ 1,900	\$ 11,400	\$ 3,800	\$ 1,900	\$ -	\$ -	\$ 1,900	\$ 11,400	\$ 3,800	\$ 1,900	\$ -	\$ -
Digester Heat Exchanger	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 833	\$ 466	\$ 167	\$ -	\$ -	\$ -	\$ 833	\$ 466	\$ 167	\$ -	\$ -
Digester Sludge Mixer	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 2,750	\$ 2,200	\$ 550	\$ -	\$ -	\$ -	\$ 2,750	\$ 2,200	\$ 550	\$ -	\$ -
Microlubric System	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 6,700	\$ 5,360	\$ 1,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flow Meters	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instrumentation & Control	0.00%	30.00%	40.00%	20.00%	10.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub - Total																			
2006 Digester Cover & Aeration piping																			
Digester Tank Cover Material & Installation	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 11,416	\$ 9,132	\$ 2,283	\$ -	\$ -	\$ -	\$ 11,416	\$ 9,132	\$ 2,283	\$ -	\$ -
Aeration Piping, Supports, Hangers & Installation	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 4,449	\$ 3,560	\$ 890	\$ -	\$ -	\$ -	\$ 4,449	\$ 3,560	\$ 890	\$ -	\$ -
2011 WWTP Phase 1 Improvements																			
Clarifier 1 & 2 equipment - 62.6334.1891	0.00%	30.00%	40.00%	20.00%	10.00%	0.00%	\$ -	\$ 6,655	\$ 8,873	\$ 4,436	\$ 2,218	\$ -	\$ -	\$ 6,655	\$ 8,873	\$ 4,436	\$ 2,218	\$ -	\$ -
Chlorine Equipment - 62.8836.1835	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 6,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,548	\$ -	\$ -	\$ -	\$ -	\$ -
Clarifier 3 equipment - 62.6334.1891	0.00%	30.00%	40.00%	20.00%	10.00%	0.00%	\$ -	\$ 9,008	\$ 12,011	\$ 6,006	\$ 3,003	\$ -	\$ -	\$ 9,008	\$ 12,011	\$ 6,006	\$ 3,003	\$ -	\$ -
2016 Screening Dewatering and Hauled Waste																			
High Strength Waste Mixer	0.00%	0.00%	60.00%	40.00%	0.00%	0.00%	\$ -	\$ -	\$ 1,080	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ 1,080	\$ 720	\$ -	\$ -	\$ -
Progressing Cavity Pump	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 560	\$ 448	\$ 112	\$ -	\$ -	\$ -	\$ 560	\$ 448	\$ 112	\$ -	\$ -
High Strength Waste Pump	0.00%	0.00%	60.00%	40.00%	0.00%	0.00%	\$ -	\$ -	\$ 788	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ 788	\$ 525	\$ -	\$ -	\$ -
Mechanical Fine Screen	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 6,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,280	\$ -	\$ -	\$ -	\$ -	\$ -
Screening Wash Press	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 3,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,665	\$ -	\$ -	\$ -	\$ -	\$ -
Polymer Feed System	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 1,187	\$ 949	\$ 237	\$ -	\$ -	\$ -	\$ 1,187	\$ 949	\$ 237	\$ -	\$ -
Dewatering Centrifuge Equipment	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 8,090	\$ 6,472	\$ 1,618	\$ -	\$ -	\$ -	\$ 8,090	\$ 6,472	\$ 1,618	\$ -	\$ -
Shallies Steer Conveyor	0.00%	0.00%	60.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 2,917	\$ 1,813	\$ 403	\$ -	\$ -	\$ -	\$ 2,917	\$ 1,813	\$ 403	\$ -	\$ -
Instrumentation	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 750	\$ 2,000	\$ 1,750	\$ 500	\$ -	\$ -	\$ 750	\$ 2,000	\$ 1,750	\$ 500	\$ -	\$ -
2016 Capital Improvements																			
Flame LS Pump	2.00%	98.00%	0.00%	0.00%	0.00%	0.00%	\$ 22	\$ 1,080	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ 1,080	\$ -	\$ -	\$ -	\$ -	\$ -
Prarie View LS	2.00%	98.00%	0.00%	0.00%	0.00%	0.00%	\$ 5	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Influent Pump No. 4	2.00%	98.00%	0.00%	0.00%	0.00%	0.00%	\$ 27	\$ 1,342	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ 1,342	\$ -	\$ -	\$ -	\$ -	\$ -
Gril Pump	0.00%	10.00%	30.00%	60.00%	0.00%	0.00%	\$ -	\$ 28	\$ 83	\$ 166	\$ -	\$ -	\$ -	\$ 28	\$ 83	\$ 166	\$ -	\$ -	\$ -
Primary Skimmer	4.00%	36.00%	23.00%	40.00%	0.00%	0.00%	\$ 108	\$ 971	\$ 539	\$ 1,079	\$ -	\$ -	\$ 108	\$ 971	\$ 539	\$ 1,079	\$ -	\$ -	\$ -
Primary Sludge Pump	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	\$ -	\$ -	\$ 382	\$ 382	\$ -	\$ -	\$ -	\$ -	\$ 382	\$ 382	\$ -	\$ -	\$ -
Primary electric hoist	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	\$ -	\$ -	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 63	\$ -	\$ -	\$ -
TWAS Pump	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 487	\$ 390	\$ 97	\$ -	\$ -	\$ -	\$ 487	\$ 390	\$ 97	\$ -	\$ -
Flowmeter	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343	\$ -	\$ -	\$ -	\$ -	\$ -
2017 Capital Improvements																			
Flame LS Control Panel	2.00%	98.00%	0.00%	0.00%	0.00%	0.00%	\$ 27	\$ 1,344	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ 1,344	\$ -	\$ -	\$ -	\$ -	\$ -
Sludge Belt Drive	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	\$ -	\$ -	\$ 597	\$ 597	\$ -	\$ -	\$ -	\$ -	\$ 597	\$ 597	\$ -	\$ -	\$ -
Secondary Clarifier Drive	0.00%	30.00%	40.00%	20.00%	10.00%	0.00%	\$ -	\$ 266	\$ 354	\$ 177	\$ 89	\$ -	\$ -	\$ 266	\$ 354	\$ 177	\$ 89	\$ -	\$ -
Aeration tank mixer	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -
Biosolids conveyor	0.00%	0.00%	50.00%	40.00%	10.00%	0.00%	\$ -	\$ -	\$ 405	\$ 324	\$ 81	\$ -	\$ -	\$ -	\$ 405	\$ 324	\$ 81	\$ -	\$ -
2018 Capital Improvements																			
Cashman LS Pump	2.00%	98.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 1,241	\$ -	\$ -	\$ -	\$ -	\$ -
Blowers	0.00%	10.00%	60.00%	20.00%	10.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,760	\$ 10,500	\$ 3,500	\$ 1,750	\$ -	\$ -
							\$ 190	\$ 6,403	\$ 83,264	\$ 58,079	\$ 16,620	\$ 9,014	\$ 215	\$ 68,661	\$ 66,929	\$ 65,315	\$ 16,805	\$ -	
							0.08%	25.23%	37.24%	25.98%	7.43%	4.03%	0.10%	27.04%	39.61%	25.50%	7.75%	0.00%	

Attachment 3
Debt Schedule

Year	CWF - 1996			CWF - 2011			2009A GO			2012A GO			2014A GO			CWF - 2016 ¹			2016 GO Bonds			2017 GO Bonds			TOTAL	
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total		
2012	302,879	46,128	349,007	124,273	69,685	193,958	20,000	15,975	35,975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	578,940	
2013	312,438	36,419	348,857	135,565	70,561	206,126	20,000	15,655	35,655	20,000	11,609	31,609	-	-	-	-	-	-	-	-	-	-	-	-	622,247	
2014	322,299	26,403	348,702	138,819	67,668	206,487	20,000	15,275	35,275	25,000	7,500	32,500	-	-	-	-	-	-	-	-	-	-	-	-	622,564	
2015	332,471	16,070	348,541	142,150	63,697	205,847	20,000	14,655	34,655	25,000	7,000	32,000	22,223	22,223	-	-	-	-	-	-	-	-	-	-	645,646	
2016	342,963	5,412	348,375	145,562	60,444	206,006	20,000	14,375	34,375	25,000	6,500	31,500	18,100	18,100	9,876	9,876	-	-	-	-	-	-	-	-	648,234	
2017	-	-	-	149,055	56,909	205,964	20,000	13,775	33,775	60,000	6,000	66,000	18,100	18,100	84,562	37,654	132,238	5,000	3,522	8,522	-	-	-	-	464,587	
2018	-	-	-	152,633	53,289	205,922	20,000	13,175	33,175	80,000	4,800	84,800	5,000	18,100	23,100	95,532	36,343	132,845	5,000	2,769	7,769	15,000	19,243	34,243	501,654	
2019	-	-	-	156,296	49,591	205,877	20,000	12,635	32,635	80,000	3,800	83,800	5,000	17,950	22,950	98,267	34,562	132,829	-	-	-	-	-	-	33,350	499,672
2020	-	-	-	160,047	45,785	205,832	25,000	11,655	36,655	60,000	2,400	62,400	-	17,800	17,800	100,064	32,749	132,813	-	-	-	-	-	-	33,350	496,781
2021	-	-	-	163,888	41,898	205,786	25,000	10,955	35,955	60,000	1,200	61,200	5,000	17,800	22,800	101,894	30,902	132,796	-	-	-	-	-	-	33,350	499,616
2022	-	-	-	167,822	37,916	205,740	25,000	10,005	35,005	60,000	1,200	61,200	65,000	17,650	77,650	103,756	29,021	132,778	-	-	-	-	-	-	33,350	492,255
2023	-	-	-	171,849	33,842	205,691	25,000	9,005	34,005	-	-	-	65,000	15,850	80,850	105,656	27,106	132,762	-	-	-	-	-	-	33,350	494,389
2024	-	-	-	175,974	29,688	205,642	30,000	8,005	38,005	-	-	-	65,000	13,900	78,900	107,588	25,156	132,744	-	-	-	-	-	-	33,350	496,372
2025	-	-	-	180,197	25,394	205,591	30,000	6,745	36,745	-	-	-	65,000	11,950	76,950	109,556	23,170	132,726	-	-	-	-	-	-	33,350	493,993
2026	-	-	-	184,522	21,017	205,539	30,000	5,455	35,455	-	-	-	70,000	10,000	80,000	111,569	21,148	132,708	-	-	-	-	-	-	33,350	494,793
2027	-	-	-	188,950	16,535	205,485	30,000	4,135	34,135	-	-	-	70,000	7,900	77,900	113,600	19,089	132,689	-	-	-	-	-	-	33,350	491,290
2028	-	-	-	193,485	11,946	205,431	35,000	2,785	37,785	-	-	-	70,000	5,450	75,450	115,678	16,992	132,670	-	-	-	-	-	-	33,350	492,417
2029	-	-	-	198,129	7,247	205,376	25,000	1,175	26,175	-	-	-	80,000	3,000	83,000	117,794	14,857	132,651	-	-	-	-	-	-	33,350	488,263
2030	-	-	-	202,884	2,435	205,319	-	-	-	-	-	-	-	-	-	119,948	12,883	132,631	-	-	-	-	-	-	33,350	379,011
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	122,142	10,469	132,611	-	-	-	-	-	-	33,350	173,692
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,376	8,215	132,591	-	-	-	-	-	-	33,350	173,672	
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126,651	5,919	132,570	-	-	-	-	-	-	33,350	173,651	
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128,967	3,581	132,548	-	-	-	-	-	-	33,350	173,629	
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131,326	1,201	132,527	-	-	-	-	-	-	33,350	173,608	
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,350	41,081
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,350	33,350



Attachment 4
Allocation of Debt Service

Item	2018		2019		Fixed %	Volume %	BOD %	SS %	Phosphorus %	Copper %	2018		2018		2018		2018		
	Capital Cost	Capital Cost	Capital Cost	Capital Cost							Fixed \$	Volume \$	BOD \$	SS \$	Phosphorus \$	Copper \$			
2010 WWTP Improvements																			
Primary Clarifiers																			
Architectural/Structural	\$ 283,519	\$ 283,519	0.00%	15.00%	35.00%	40.00%	10.00%	0.00%	\$ -	\$ 42,528	\$ 99,232	\$ 113,408	\$ 28,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Secondary Clarifiers																			
Architectural/Structural	\$ 69,607	\$ 69,607	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 10,441	\$ 27,843	\$ 24,362	\$ 6,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demolition	\$ 41,530	\$ 41,530	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 6,230	\$ 16,812	\$ 14,536	\$ 4,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 421,952	\$ 421,952	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 63,293	\$ 168,781	\$ 147,883	\$ 42,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Troughs, Weirs, & Baffles	\$ 6,000	\$ 6,000	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 900	\$ 2,400	\$ 2,100	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Densify Current Baffles	\$ 47,000	\$ 47,000	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 7,050	\$ 18,800	\$ 16,450	\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yard Piping	\$ 32,391	\$ 32,391	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 4,859	\$ 12,956	\$ 11,337	\$ 3,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disinfection																			
Architectural/Structural	\$ 138,573	\$ 138,573	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 138,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 68,299	\$ 68,299	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 68,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yard & Process Piping	\$ 50,000	\$ 50,000	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Subtotal A	\$ 1,158,871	\$ 1,158,871	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 392,172	\$ 346,624	\$ 329,876	\$ 90,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Civil Site Work																			
Electrical	\$ 97,295	\$ 97,295	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 32,925	\$ 29,101	\$ 27,695	\$ 7,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HVAC	\$ 136,941	\$ 136,941	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 46,342	\$ 40,900	\$ 38,881	\$ 10,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plumbing	\$ 19,939	\$ 19,939	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 6,746	\$ 5,864	\$ 5,676	\$ 1,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Subtotal B	\$ 20,954	\$ 20,954	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 7,091	\$ 6,267	\$ 5,965	\$ 1,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 1,434,000	\$ 1,434,000	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 485,278	\$ 428,916	\$ 408,192	\$ 111,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering, Legal, Administration	\$ 83,000	\$ 83,000	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 28,088	\$ 24,826	\$ 23,626	\$ 6,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Subtotal C	\$ 211,000	\$ 211,000	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 71,404	\$ 63,111	\$ 60,062	\$ 16,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Subtotal	\$ 1,726,000	\$ 1,726,000	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 584,770	\$ 516,853	\$ 491,880	\$ 134,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Sewer Improvements																			
Sewer project - Wastewater Portion	\$ 1,600,000	\$ 1,600,000	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 480,000	\$ 1,120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Improvements Total	\$ 3,328,000	\$ 3,328,000	14.42%	51.23%	15.53%	14.78%	4.04%	0.00%	\$ 480,000	\$ 1,704,770	\$ 516,853	\$ 491,880	\$ 134,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 CWF Project 1-2015																			
Engineering Design	\$ 175,000	\$ 175,000	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 11,168	\$ 46,185	\$ 68,656	\$ 42,552	\$ 5,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Construction	\$ 198,000	\$ 198,000	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 12,636	\$ 52,255	\$ 76,810	\$ 48,144	\$ 6,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction																			
GC's miscellaneous	\$ 272,300	\$ 272,300	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 17,377	\$ 71,864	\$ 108,384	\$ 66,210	\$ 8,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site - Hauled Wastes, HSW	\$ 584,900	\$ 584,900	10.00%	20.00%	40.00%	25.00%	5.00%	0.00%	\$ 56,490	\$ 116,980	\$ 233,960	\$ 146,225	\$ 29,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HSW Pump	\$ 286,400	\$ 286,400	0.00%	0.00%	60.00%	40.00%	0.00%	0.00%	\$ -	\$ -	\$ 171,840	\$ 114,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Screening	\$ 543,800	\$ 543,800	15.00%	85.00%	0.00%	0.00%	0.00%	0.00%	\$ 81,670	\$ 462,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dewatering	\$ 757,200	\$ 757,200	0.00%	0.00%	60.00%	35.00%	5.00%	0.00%	\$ -	\$ -	\$ 454,320	\$ 285,020	\$ 37,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Progressing Cavity Pump	\$ 22,400	\$ 22,400	0.00%	0.00%	60.00%	35.00%	5.00%	0.00%	\$ -	\$ -	\$ 13,440	\$ 7,840	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 123,350	\$ 123,350	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 7,872	\$ 32,554	\$ 49,097	\$ 29,993	\$ 3,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Costs	\$ 5,000	\$ 5,000	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 319	\$ 1,320	\$ 1,990	\$ 1,216	\$ 155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWF Closing Costs	\$ 10,500	\$ 10,500	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 670	\$ 2,771	\$ 4,179	\$ 2,583	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 2016 CWF Project 1-2015	\$ 2,978,850	\$ 2,978,850	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 180,102	\$ 786,157	\$ 1,165,678	\$ 724,312	\$ 92,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2009 GO	\$ 480,000	\$ 480,000	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 144,000	\$ 336,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012 GO	\$ 395,000	\$ 395,000	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 118,500	\$ 276,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014A GO	\$ 560,000	\$ 560,000	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 168,000	\$ 392,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Bonding	\$ 211,100	\$ 211,100	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 63,330	\$ 147,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017 Bonding	\$ -	\$ -	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Cost Financed Through Debt	\$ 7,952,950	\$ 7,952,950							\$ 1,163,932	\$ 3,643,197	\$ 1,702,529	\$ 1,216,192	\$ 227,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocation Percent									14.64%	45.81%	21.41%	15.29%	2.86%	0.00%					
Annual Debt Service	\$ 501,854	\$ 498,872							\$ 73,447	\$ 229,896	\$ 107,435	\$ 76,745	\$ 14,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment 4
Allocation of Debt Service

Item	2018		2019		Fixed %	Volume %	BOD %	SS %	Phosphorus %	Copper %	2019	2019	2019	2019	2019	2019
	Capital Cost	Capital Cost	Fixed	Volume							BOD	SS	Phosphorus	Copper	Fixed	Volume
2010 WWTP Improvements																
Primary Clarifiers																
Architectural/Structural	\$ 283,519	\$ 283,519	0.00%	15.00%	35.00%	40.00%	10.00%	0.00%	\$ -	\$ 42,528	\$ 99,232	\$ 113,408	\$ 28,352	\$ -	\$ -	\$ -
Secondary Clarifiers																
Architectural/Structural	\$ 69,607	\$ 69,607	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 10,441	\$ 27,843	\$ 24,362	\$ 6,991	\$ -	\$ -	\$ -
Demolition	\$ 41,530	\$ 41,530	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 6,230	\$ 16,612	\$ 14,536	\$ 4,153	\$ -	\$ -	\$ -
Equipment	\$ 421,952	\$ 421,952	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 63,293	\$ 168,781	\$ 147,683	\$ 42,195	\$ -	\$ -	\$ -
Troughs, Weirs, & Baffles	\$ 6,000	\$ 6,000	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 900	\$ 2,400	\$ 2,100	\$ 600	\$ -	\$ -	\$ -
Density Current Baffles	\$ 47,000	\$ 47,000	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 7,050	\$ 18,600	\$ 16,450	\$ 4,700	\$ -	\$ -	\$ -
Yard Piping	\$ 32,391	\$ 32,391	0.00%	15.00%	40.00%	35.00%	10.00%	0.00%	\$ -	\$ 4,859	\$ 12,956	\$ 11,337	\$ 3,239	\$ -	\$ -	\$ -
Disinfection																
Architectural/Structural	\$ 138,573	\$ 138,573	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 68,299	\$ 68,299	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yard & Process Piping	\$ 50,000	\$ 50,000	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Subtotal A	\$ 1,158,871	\$ 1,158,871	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 392,172	\$ 948,624	\$ 329,876	\$ 90,200	\$ -	\$ -	\$ -
Civil Site Work	\$ 97,295	\$ 97,295	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 32,925	\$ 29,101	\$ 27,695	\$ 7,573	\$ -	\$ -	\$ -
Electrical	\$ 136,941	\$ 136,941	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 46,342	\$ 40,960	\$ 38,981	\$ 10,659	\$ -	\$ -	\$ -
HVAC	\$ 19,939	\$ 19,939	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 6,748	\$ 5,964	\$ 5,676	\$ 1,552	\$ -	\$ -	\$ -
Plumbing	\$ 20,954	\$ 20,954	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 7,091	\$ 6,267	\$ 5,985	\$ 1,631	\$ -	\$ -	\$ -
2010 Subtotal B	\$ 1,434,000	\$ 1,434,000	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 485,278	\$ 428,916	\$ 408,192	\$ 111,814	\$ -	\$ -	\$ -
Contingencies	\$ 83,000	\$ 83,000	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 26,285	\$ 24,828	\$ 23,626	\$ 6,490	\$ -	\$ -	\$ -
Engineering, Legal, Administration	\$ 211,000	\$ 211,000	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 71,494	\$ 63,111	\$ 60,962	\$ 16,423	\$ -	\$ -	\$ -
2010 Subtotal C	\$ 1,728,000	\$ 1,728,000	0.00%	33.84%	29.91%	28.47%	7.78%	0.00%	\$ -	\$ 594,770	\$ 516,853	\$ 491,880	\$ 134,498	\$ -	\$ -	\$ -
2010 Sewer Improvements																
Sewer project - Wastewater Portion	\$ 1,600,000	\$ 1,600,000	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 480,000	\$ 1,120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Improvements Total	\$ 3,328,000	\$ 3,328,000	14.42%	51.23%	15.53%	14.78%	4.04%	0.00%	\$ 480,000	\$ 1,704,770	\$ 516,853	\$ 491,880	\$ 134,498	\$ -	\$ -	\$ -
2016 CWF Project 1-2016																
Engineering Design	\$ 175,000	\$ 175,000	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 11,168	\$ 46,185	\$ 69,656	\$ 42,552	\$ 5,440	\$ -	\$ -	\$ -
Engineering Construction	\$ 198,000	\$ 198,000	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 12,636	\$ 52,255	\$ 78,810	\$ 48,144	\$ 6,155	\$ -	\$ -	\$ -
Construction																
GC's, miscellaneous	\$ 272,300	\$ 272,300	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 17,377	\$ 71,884	\$ 108,394	\$ 66,210	\$ 8,465	\$ -	\$ -	\$ -
Site - Hauled Wastes, HSW	\$ 584,900	\$ 584,900	10.00%	20.00%	40.00%	25.00%	5.00%	0.00%	\$ 58,490	\$ 116,980	\$ 233,960	\$ 146,225	\$ 29,245	\$ -	\$ -	\$ -
HSW Pump	\$ 286,400	\$ 286,400	0.00%	0.00%	60.00%	40.00%	0.00%	0.00%	\$ -	\$ -	\$ 171,840	\$ 114,560	\$ -	\$ -	\$ -	\$ -
Screening	\$ 543,800	\$ 543,800	15.00%	85.00%	0.00%	0.00%	0.00%	0.00%	\$ 81,570	\$ 462,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dewatering	\$ 757,200	\$ 757,200	0.00%	0.00%	60.00%	35.00%	5.00%	0.00%	\$ -	\$ -	\$ 454,320	\$ 265,020	\$ 37,860	\$ -	\$ -	\$ -
Progressing Cavity Pump	\$ 22,400	\$ 22,400	0.00%	0.00%	60.00%	35.00%	5.00%	0.00%	\$ -	\$ -	\$ 13,440	\$ 7,840	\$ 1,120	\$ -	\$ -	\$ -
Contingency	\$ 123,350	\$ 123,350	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 7,872	\$ 32,584	\$ 49,097	\$ 29,993	\$ 3,834	\$ -	\$ -	\$ -
Miscellaneous Costs	\$ 5,000	\$ 5,000	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 319	\$ 1,320	\$ 1,980	\$ 1,216	\$ 155	\$ -	\$ -	\$ -
CWF Closing Costs	\$ 10,500	\$ 10,500	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 670	\$ 2,771	\$ 4,179	\$ 2,583	\$ 326	\$ -	\$ -	\$ -
Total 2016 CWF Project 1-2016	\$ 2,978,850	\$ 2,978,850	6.38%	26.39%	39.80%	24.32%	3.11%	0.00%	\$ 190,102	\$ 786,157	\$ 1,185,676	\$ 724,312	\$ 92,601	\$ -	\$ -	\$ -
2009 GO	\$ 480,000	\$ 480,000	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 144,000	\$ 336,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012 GO	\$ 385,000	\$ 385,000	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 115,500	\$ 269,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014A GO	\$ 560,000	\$ 560,000	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 168,000	\$ 392,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Bonding	\$ 211,100	\$ 211,100	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ 63,330	\$ 147,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017 Bonding	\$ -	\$ -	30.00%	70.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Cost Financed Through Debt	\$ 7,952,950	\$ 7,952,950							\$ 1,163,932	\$ 3,643,197	\$ 1,702,529	\$ 1,216,192	\$ 227,099	\$ -	\$ -	\$ -
Total Allocation Percent									14.64%	45.81%	21.41%	15.29%	2.86%	0.00%		
Annual Debt Service	\$ 501,854	\$ 498,872							\$ 73,011	\$ 226,530	\$ 106,796	\$ 76,289	\$ 14,245	\$ -	\$ -	\$ -

Attachment 5
Allocation of Depreciation Fund Costs

Item	Projected 12/31/2017 Balance	Depreciation Rate	Accumulated Depreciation	Annual Depreciation	Food		Volume		BOD		SS		Phosphorus		Copper	
					%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Existing Plant																
Sludge Dewateral Operations																
Land & Land Rights	\$ 164,747				0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Lagoon	\$ 132,275	2.50	\$ 110,113	\$ 3,307	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 1,653	40.00%	\$ 1,323	10.00%	\$ 331	0.00%	\$ -
Structures & Improvements	\$ 412,526	2.50	\$ 232,283	\$ 10,313	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 5,157	40.00%	\$ 4,125	10.00%	\$ 1,031	0.00%	\$ -
Piping at Lagoon	\$ 28,010	2.50	\$ 23,317	\$ 700	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 350	40.00%	\$ 280	10.00%	\$ 70	0.00%	\$ -
Monitoring Wells	\$ 4,732	2.50	\$ 3,939	\$ 118	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 59	40.00%	\$ 47	10.00%	\$ 12	0.00%	\$ -
Power operated Equipment	\$ 295,669		\$ 278,429	\$ -												
Communication Equipment	\$ 2,900	10.00	\$ 2,900	\$ -	0.00%	\$ -	0.00%	\$ -	50.00%	\$ -	40.00%	\$ -	10.00%	\$ -	0.00%	\$ -
Treatment Plant																
Pump Station Equipment at Plant	\$ 761,001	2.50	\$ 417,625	\$ 18,745	0.00%	\$ -	100.00%	\$ 18,745	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Land Improvements	\$ 284,422	2.50	\$ 98,704	\$ 7,111	0.00%	\$ -	100.00%	\$ 7,111	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Land & Land Rights	\$ 9,069				0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Buildings & Structures	\$ 8,167,139	2.50	\$ 3,578,928	\$ 213,113	5.00%	\$ 10,656	35.00%	\$ 74,589	30.00%	\$ 63,934	30.00%	\$ 63,934	0.00%	\$ -	0.00%	\$ -
Prefiltrary Treatment Equipment	\$ 283,232	3.33	\$ 38,570	\$ 8,468	0.00%	\$ -	50.00%	\$ 4,234	10.00%	\$ 847	40.00%	\$ 3,387	0.00%	\$ -	0.00%	\$ -
Primary Treatment Equipment	\$ 204,587	4.00	\$ 53,684	\$ 7,097	4.00%	\$ 284	36.00%	\$ 2,555	20.00%	\$ 1,419	40.00%	\$ 2,839	0.00%	\$ -	0.00%	\$ -
Secondary Treatment Equipment	\$ 2,330,815	4.00	\$ 1,197,023	\$ 91,931	0.00%	\$ -	30.00%	\$ 27,579	40.00%	\$ 36,772	20.00%	\$ 18,386	10.00%	\$ 9,193	0.00%	\$ -
Chlorination Equipment	\$ 98,218	6.87	\$ -	\$ -	0.00%	\$ -	100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Sludge Treat & Disposal Equip.	\$ 1,592,204	4.00	\$ 799,644	\$ 102,248	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 51,124	40.00%	\$ 40,899	10.00%	\$ 10,225	0.00%	\$ -
Plant Site Piping	\$ 603,359	2.50	\$ 442,508	\$ 15,084	4.00%	\$ 603	36.00%	\$ 5,430	30.00%	\$ 4,525	20.00%	\$ 3,017	10.00%	\$ 1,508	0.00%	\$ -
Flow Metering & Monitoring Equip.	\$ 862,216	4.00	\$ 378,509	\$ 31,503	4.00%	\$ 1,264	36.00%	\$ 11,377	30.00%	\$ 9,481	20.00%	\$ 6,321	10.00%	\$ 3,160	0.00%	\$ -
Outfall Sewer/River Diffuser	\$ 275,218	2.50	\$ 120,331	\$ 6,880	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	100.00%	\$ 6,880
Other Plant Equipment	\$ 17,099	3.33	\$ 14,045	\$ 569	4.00%	\$ 23	36.00%	\$ 205	30.00%	\$ 171	20.00%	\$ 114	10.00%	\$ 57	0.00%	\$ -
Lab Equipment	\$ 89,848	10.00	\$ 55,315	\$ 6,350	50.00%	\$ 3,175	20.00%	\$ 1,270	10.00%	\$ 635	10.00%	\$ 635	10.00%	\$ 635	0.00%	\$ -
Collection System																
Service Connections and Traps	\$ 12,135	1.00	\$ 364	\$ 121	2.00%	\$ 2	98.00%	\$ 119	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collecting Sewers	\$ 1,701,306	1.00	\$ 88,079	\$ 17,016	2.00%	\$ 340	98.00%	\$ 16,675	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Land & Land Rights	\$ 3,575				0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Lift Stations	\$ 1,734,883	2.50	\$ 641,935	\$ 42,011	2.00%	\$ 840	98.00%	\$ 41,171	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
General Equipment & Plant																
Land Improvements	\$ 53,301	2.50	\$ 43,505	\$ 1,333	10.00%	\$ 133	30.00%	\$ 400	30.00%	\$ 400	20.00%	\$ 267	10.00%	\$ 133	0.00%	\$ -
Structures & Improvements	\$ 775,528	2.50	\$ 637,712	\$ 19,407	5.00%	\$ 970	35.00%	\$ 6,792	30.00%	\$ 5,822	20.00%	\$ 3,881	10.00%	\$ 1,941	0.00%	\$ -
Office Equipment	\$ 100,287	10.00	\$ 77,509	\$ 10,142	100.00%	\$ 10,142	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Customer Billing Equipment	\$ 18,010	14.29	\$ 18,010	\$ -	100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Transportation Equipment	\$ 363,430		\$ 278,459	\$ 28,182	100.00%	\$ 28,182	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Miscellaneous Equipment	\$ 152,228	10.00	\$ 84,763	\$ -	5.00%	\$ -	35.00%	\$ -	30.00%	\$ -	20.00%	\$ -	10.00%	\$ -	0.00%	\$ -
Standby Power Equipment	\$ 207,090	3.33	\$ 109,667	\$ 6,896	0.00%	\$ -	100.00%	\$ 6,896	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Collection System Contributed																
Collection System Main	\$ 6,870,352	1.15	\$ 1,763,640	\$ 80,065	2.00%	\$ 1,601	98.00%	\$ 78,464	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Additions																
WWTP Screening, Dewatering, and Hauled Wastes Receiving Improvements																
Site - Hauled Wastes, HSW	\$ 793,880	2.50	\$ -	\$ 19,847	10.00%	\$ 1,985	20.00%	\$ 3,969	40.00%	\$ 7,939	25.00%	\$ 4,962	5.00%	\$ 992	0.00%	\$ -
HSW Pump	\$ 386,729	4.00	\$ -	\$ 15,549	0.00%	\$ -	0.00%	\$ -	60.00%	\$ 9,329	40.00%	\$ 6,220	0.00%	\$ -	0.00%	\$ -
Screening	\$ 738,066	3.33	\$ -	\$ 24,579	15.00%	\$ 3,687	85.00%	\$ 20,892	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
Dewatering	\$ 1,027,742	5.00	\$ -	\$ 51,387	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 25,694	40.00%	\$ 20,555	10.00%	\$ 5,139	0.00%	\$ -
Progressing Cavity Pump	\$ 30,403	4.00	\$ -	\$ 1,216	0.00%	\$ -	0.00%	\$ -	50.00%	\$ 608	40.00%	\$ 486	10.00%	\$ 122	0.00%	\$ -
Subtotal																
				\$ 839,397.93												
Deduction of Replacement Fund																
				\$ (223,556)	0.08%	\$ (190)	25.23%	\$ (66,403)	37.24%	\$ (83,254)	25.98%	\$ (66,075)	7.43%	\$ (16,620)	4.03%	\$ (9,014)
Total	\$ 31,590,660.98		\$ 11,594,568.16	\$ 615,842.00	10.02%	\$ 61,708	44.18%	\$ 272,071	23.17%	\$ 147,665	20.07%	\$ 123,602	2.91%	\$ 17,929	-0.35%	\$ (2,134)

