

EXHIBIT - 13



City of Ann Arbor, MI

Stormwater Utility Rate Study

Final Report
May 3, 2018



Re: Final Report – Stormwater Utility Rate Study

Dear Ms. Lawson,

Stantec Consulting Services Inc. (Stantec) is pleased to present this final report of the Stormwater Utility Rate Study (Study) that we performed for the City of Ann Arbor, Michigan (City).

We appreciate the fine assistance provided by you and all of the members of City staff and the community who actively participated in and contributed to this Study. Please distribute this report to the appropriate members of City staff and interested stakeholders.

If you have any questions or would like to discuss, please do not hesitate to call me at (904) 631-5109 or email me at Andrew.Burnham@stantec.com. We appreciate the opportunity to be of service to the City, and look forward to the possibility of doing so again in the future.

Sincerely,



Andrew Burnham
Vice President

Enclosure



TABLE OF CONTENTS

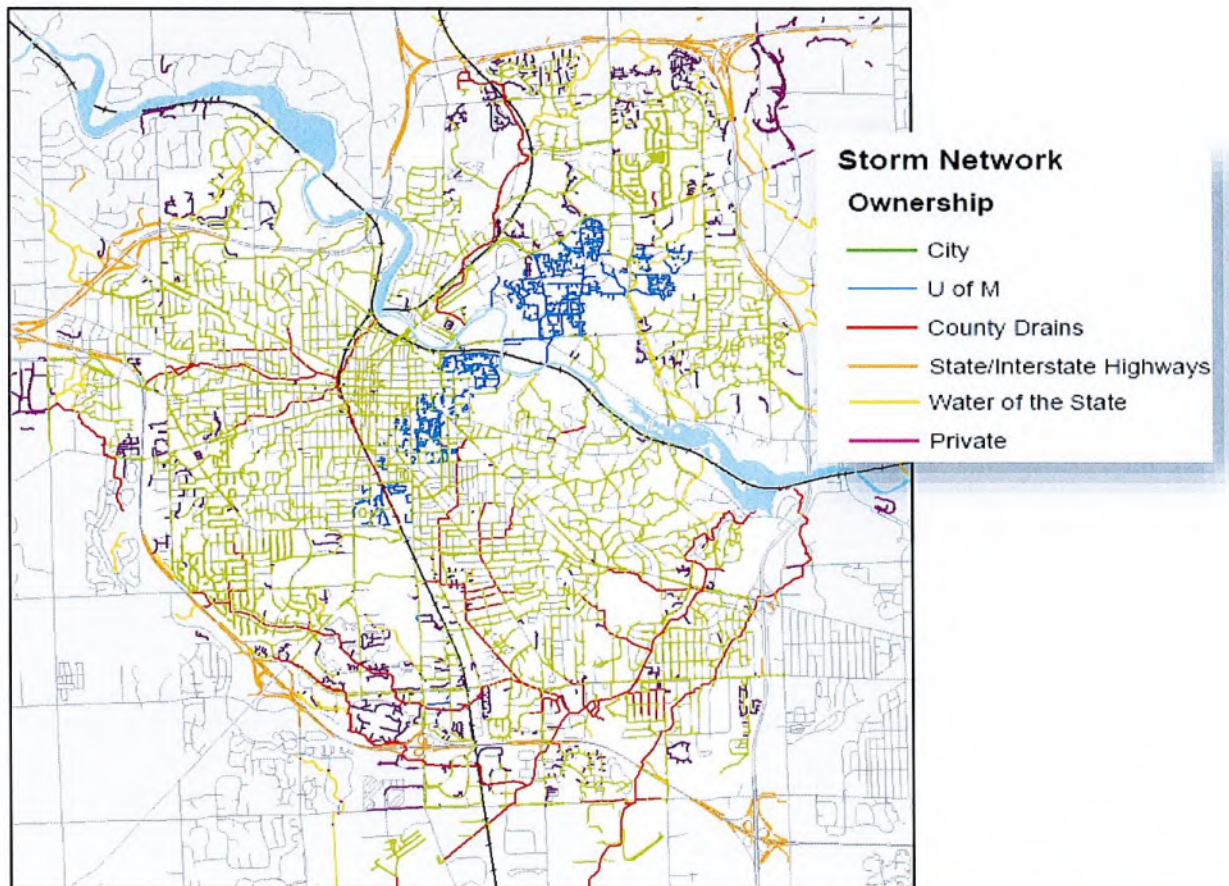
SECTION 1. Introduction	2
1.1 Background	2
1.2 Scope of Services.....	4
1.3 Public Engagement	5
SECTION 2. Revenue Requirements.....	7
2.1 Description	7
2.2 Source Data.....	8
2.2.1 Beginning Fund Balance	8
2.2.2 Revenues	8
2.2.3 Operating Expenditures.....	8
2.2.4 Capital Expenditures.....	10
2.3 Assumptions	10
2.3.1 Cost Escalation	10
2.3.2 Budget Execution	10
2.3.3 Customer and Impervious Area Forecast	11
2.3.4 Interest Earnings	11
2.3.5 Future Borrowing & Capital Funding.....	11
2.3.6 Minimum Reserve Level	11
2.4 Results.....	12
SECTION 3. Stormwater Cost Allocation.....	13
3.1 Stormwater Cost Allocation Process	13
3.2 Cost of Service Results	14
SECTION 4. Stormwater Rate Structure	17
4.1 Basis for Stormwater Rates	17
4.2 Current Rate Structure.....	17
4.3 Runoff Charge Evaluation	18
4.4 Administrative/Customer Charge Evaluation	19
4.5 Proposed FY 2018 Stormwater Rates.....	19
SECTION 5. Credit Program	21
5.1 Residential Credits.....	21
5.2 Non-Residential Credits	23
5.3 Additional Credits	25

SECTION 1. INTRODUCTION

Stantec Consulting Services, Inc. (Stantec) has conducted a Stormwater Utility Rate Study (Study) for the City of Ann Arbor's Stormwater Enterprise Fund. This report presents the objectives, approach, methodologies, source data, assumptions, as well as the findings and recommendations of the Study.

1.1 BACKGROUND

The City of Ann Arbor (City) manages an extensive stormwater system. The system includes over 231 miles of pipes and culverts, 7,053 manholes, 212 outfalls, 2 surface detention basins, 783 miles of roadway curb and gutters, and nearly 11,000 inlets and catch basins that ultimately convey stormwater in the community to the Huron River. The City's stormwater system provides essential services within the community by protecting individual and personal property, and reducing the impacts of urban runoff to the natural environment, specifically the Huron River.



Given the size and age (see table below) of the system, a large amount of stormwater management activities and programs in the City are related to operating, maintaining, and improving its assets.

Decade Constructed	Feet of Main	Miles of Main	Percent of Total
1900s	410	0.08	0.03%
1910s	52,545	9.95	4.29%
1920s	135,768	25.71	11.09%
1930s	40,451	7.66	3.30%
1940s	37,775	7.15	3.09%
1950s	197,359	37.38	16.12%
1960s	303,638	57.51	24.80%
1970s	149,789	28.37	12.24%
1980s	69,027	13.07	5.64%
1990s	114,035	21.60	9.32%
2000s	60,835	11.52	4.97%
2010s	6,689	1.27	0.55%
unknown	55,837	10.58	4.56%
TOTAL	1,224,158	231.85	

21.8%

53.2%

25%

Within the City, stormwater management also includes regulatory compliance and programming, forestry for street trees, green infrastructure to comply with the City's Green Streets Policy, and public education/outreach. In fact, the City was one of the first in the country to establish a dedicated funding source to support its stormwater management functions. Specifically, the City created a stormwater enterprise fund (similar to its water and wastewater enterprise funds), and established a quarterly user fee or rate that is applied to individual properties based on their specific impervious area.



While the City evaluates the level of its user fees or rates annually as part of its budget process, it periodically engages in detailed cost of service rate studies performed by an independent and qualified consulting firm. The rates in place today are a result of such a study that was conducted over ten years ago by CDM Smith (hereafter referred to as the 2007 Study). The most recent study included an evaluation of the rate structure as well as various level of service options for multiple stormwater management functions. In the 2007 Study, stakeholder engagement was essential, and a Citizen's Advisory Task Force was created to actively participate in and contribute to the conduct of the study.

In summary, the 2007 Study concluded that the City's current level of funding was not adequate to meet the identified level of service principles identified by its stakeholders, particularly in regards to operations and maintenance, public education, and capital projects. As such, three level of service options were developed and the annual funding requirements for each option were compared to the funds provided by existing rates. Ultimately, the recommendation was for a transition to an improved level of service (Option B as referred to in the 2007 Study) that would be funded by increases in rates.

While revenues have increased since the 2007 Study was conducted due to annual rate increases, additional funding challenges have emerged for the system. Specifically, capital requirements have increased to address aging infrastructure and needed improvements, enterprise costs have increased due to the impacts of street trees and the City's Green Streets Policy, regulatory requirements (and costs of compliance) have increased, and the community's level of service expectations have continued to rise.

As such, it was determined to be an appropriate time to conduct an update to the 2007 Study using a similar stakeholder-centric approach that would reflect the current needs of the system, the community, and customer expectations relative to level of service.

1.2 SCOPE OF SERVICES

In short, the purpose of this Study was to develop a sustainable financial plan and fee structure for the City's stormwater system that satisfy the projected cost of providing the desired level of service, ensure an equitable allocation of costs to customers, evaluate and potentially modify the current rate structure, including the City's credit and incentive programs. The core scope of services for the Study are outlined herein:

Revenue Requirements - Develop a multi-year forecast of annual revenue requirements for the stormwater system, including operating and capital investment objectives. Evaluate multiple level of service options for various stormwater management functions and their corresponding fiscal impact.

Stormwater Cost Allocation – Complete a cost of service analysis to equitably allocate the cost of providing stormwater service to property owners within the City, proportional to their contributions to and use of the system.

Stormwater Fee Design – Review the current stormwater rate structure (including credit and incentive programs) for conformance to cost of service results, legal requirements, and industry best practices, as well as identify modifications that advance the inherent equity of the City's stormwater rates.

1.3 PUBLIC ENGAGEMENT

In addition to comprehensively addressing the technical aspects of conducting a rate study, this Study also included a robust public engagement effort. Public engagement was critical to the Study as it served to ensure the community's needs, concerns, and objectives were being addressed, while enhancing transparency and understanding in the rate setting process and of the City's stormwater system. Public engagement was organized in several distinct efforts as detailed below:

Community Engagement Plan:

- Forming a public Advisory Group
- Conducting an open house
- Surveying the community via A2 Open City Hall
- Providing updates on the A2gov.org website, email, and postings

Advisory Group:

The Advisory Group was formed utilizing the City's Stakeholder Analysis Toolkit. The Advisory Group membership included about 30 stormwater rate payers, subject matter experts, City staff, and consultants. The Advisory Group met six times between June 2016 and January 2017 and concluded with a consensus as to the level of service, financial plan, and rate design recommendations of this Study that was presented to City Council.

Open House:

An open house was held on June 14, 2016 at the Ann Arbor Library; 24 residents and key City staff attended. The meeting format began and ended with an open forum with various exhibits related to stormwater. Exhibitors included the City, Watershed Groups, and Washtenaw County. A presentation introducing the project with an extensive Q&A period was the centerpiece of the meeting.

City-wide Survey:

A short 12 question survey regarding the City's stormwater utility system was posted on A2 Open City Hall. The survey was open from Aug. 9 to Aug. 29, 2016. The survey responses were compiled and shared with the Advisory Group to provide insight into issues and concerns related to the system. To encourage participation, a \$100.00 Zingerman's gift card was awarded via a random drawing. A total of 109 responses were received – 107 residents and 2 business owners.

Key takeaways from the survey included:

- 79% of the respondents were aware of the City's stormwater utility, and approximately half knew exactly what rate they pay quarterly for stormwater services.
- The following areas funded by stormwater were most important:
 1. Operation & Maintenance (O&M) of Infrastructure (91.7%)
 2. Capital Improvements to Utility (70.6%)
 3. Urban Forestry and Street Tree Programs (60.6%)
 4. Regulatory Compliance (53.2%)
 5. Green Streets Policy (39.4%)
 6. Stormwater Utility Education & Outreach (29.4%)
- The following principles of stormwater management that were most important:
 1. Protect public health, safety, welfare, and environment
 2. Utilize green infrastructure when feasible (tied for #2)
 3. Consider climate change and resiliency (tied for #2)
 4. Educate and inform the public about stormwater management
 5. Provide an understandable, equitable rate structure
 6. Cross-collaborate with other agencies & leverage all resources
 7. Use incentives to guide desired behaviors
 8. Encourage shared responsibility
- The #1 concern related to stormwater management was flooding of dwellings and structures at 47.7%, followed by pollution of our rivers and streams at 25.7%, and maintaining stormwater infrastructure at 13.8%.
- Two-thirds wanted the utility to address infrastructure, O&M, Ordinance/Permitting/Planning/Regulatory, Public Engagement and Funding needs.

SECTION 2. REVENUE REQUIREMENTS

2.1 DESCRIPTION

This section presents the development of annual system revenue requirements and the corresponding plan of revenue adjustments identified by the Study. The following sub-sections of the report present a description of the source data, assumptions, and resulting multi-year financial plan. Appendix A includes detailed supporting schedules for the revenue requirements and plan of stormwater rate adjustments identified herein.

To initialize the Study, Stantec obtained the City's historical and budgeted financial information regarding the operation of its stormwater system. This information included enterprise wide financial data. Stantec also collected information pertaining to the current stormwater fee billing database and relevant real property attribute data necessary to evaluate alternative stormwater fee structures. City staff and Stantec discussed other assumptions and policies that would affect the financial performance of the utility, such as enhanced stormwater management activities, level of service options, planned developments and customer growth, levels of operating reserves, capital funding sources, earnings on invested funds, and escalation rates for operating costs.

All of this information was entered into the financial module of our Financial Analysis and Management System (FAMS-XL®) interactive modeling system. This module of FAMS-XL® produced a ten-year projection of annual revenue requirements needed for the sustainable provision of stormwater services in the City. This was contrasted against the current level of revenue generated by existing stormwater rates, and in cases where a deficiency was identified, rate adjustment plans were developed in order to provide for the long term sustainability of stormwater service in the community.

As part of the Study, Stantec examined various stormwater level of service options and scenarios for the City and its stakeholders to consider. To examine these scenarios, Stantec conducted several interactive work sessions with City staff and the Advisory Group. During these work sessions, the impact of various inputs or assumptions upon key financial indicators were evaluated using graphical representations projected on a large viewing screen from Stantec's computer rate models. For these scenarios, alternative multi-year financial management plans were reviewed, inclusive of corresponding stormwater fee revenue adjustments, based upon various levels of service for respective stormwater management functions.

2.2 SOURCE DATA

The following sections review the various source data and assumptions supporting the stormwater system revenue requirements identified during the course of the Study.

2.2.1 BEGINNING FUND BALANCE

The 2016 comprehensive annual financial report was used to establish the FY 2017 beginning balances for the City's stormwater enterprise fund. The beginning balance available to the enterprise for FY 2017 was approximately \$9.3M. In FY 2017, \$1.5M of unrestricted fund balance was specifically designated as a debt service reserve, which effectively left \$7.8M in fund balance for the system.

2.2.2 REVENUES

Stormwater system revenues utilized in the Study reflect an evaluation of multiple years of historical results and the FY 2017 adopted budget. Revenues consist of stormwater rate or user fee revenue, other minor miscellaneous sources, and interest income. Stormwater rate or user fee revenues are based upon the FY 2017 adopted budget, adjusted annually to reflect assumed customer growth and rate adjustments. Projections of all other revenues reflect the amounts within the FY 2017 adopted budget, excluding interest income (which was calculated annually based upon projected average fund balances and assumed interest rates). The FY 2017 budgeted revenue for the stormwater enterprise fund totaled approximately \$7.2M.

2.2.3 OPERATING EXPENDITURES

The basis of operating expenditures for the analysis was the FY 2017 enterprise fund budget, which is approximately \$6.2M. In addition to the current level of expenditures, multiple additional programmatic enhancements were identified, reviewed extensively with the Advisory Group, and included in the analysis. The table included in this sub-section displays the timing and cost for each enhancement based upon a prioritized phasing plan developed with the Advisory Group that considered practical and funding realities. The additional expenses were driven primarily from aging infrastructure, asset management requirements, and public engagement needs.

The City is currently undergoing a full asset management plan for its stormwater system. Although that plan is not yet complete, preliminary cost projections were made for systematic repair/rehabilitation and cleaning/inspection that will most likely be key recommendations in the City's asset management plan.

Programmatic Level of Service/Enhancement Descriptions Above Base Budget

Tree Pruning - The City maintains an extensive street tree population that is part of the stormwater system. Pruning and maintaining an inventory of 45,000 street trees creates a healthy urban forest that allows for the uptake of nutrients and reduces stormwater.

Public Engagement - Key to any successful stormwater program is the communication to and engagement of the public at large relative to stormwater issues, challenges and successes. The Advisory Group strongly supported enhancing the current efforts and ensuring that compelling stormwater messages and available credits for property-specific stormwater management practices were connecting with a wider audience.

Best Management Practices – Funding the proper level of inspections of 1) individual parcel owner's on-site stormwater management activities to ensure performance, and 2) illicit discharge eliminations throughout the system.

Public Works – Funding for additional stormwater system work resulting from the City's active street resurfacing program.

Sewer Inspection & Cleaning – Increased frequency of television inspection of the system and associated cleaning. While multiple options were evaluated, the final level of service included in the Study specifically reflects televising 1) 20 percent of the system that is known to be non-self-cleaning on a 5-year frequency, and 2) the remaining 80 percent of the system (self-cleaning sewers) would be televised once every 20 years.

Green Infrastructure Maintenance - Green infrastructure is an approach to stormwater management that mimics the natural environment. The City has invested in green infrastructure such as rain gardens and bio-infiltration in certain areas. The City has found that the proper maintenance of this infrastructure requires an exceptional level/type of effort, and the Study includes additional funds for proper maintenance of existing and new green infrastructure.

Asset Management (System Repair and Renewal/Rehabilitation) - The City is currently undergoing a full asset management plan for its stormwater system. Although that plan is not yet complete, preliminary cost projections were made for systematic repair, renewals, and rehabilitations that will most likely be key recommendations in the City's asset management plan. Specifically, the final level of service option included herein considered rehabilitation and emergency repairs for both City and County-owned assets in the City, as well as annual allowances for culvert rehabilitation.

Table 2-1 Enhancement Phasing Summary

	FY 2018	FY 2019	FY 2020	FY 2021
Public Engagement	\$150,000	\$150,000	\$150,000	\$150,000
Tree Pruning		\$700,000	\$700,000	\$700,000
Best Management Practices		\$200,000	\$200,000	\$200,000
Public Works		\$150,000	\$150,000	\$150,000
Green Inf. Maintenance		\$200,000	\$200,000	\$200,000
System Repair and R&R			\$920,000	\$920,000
Sewer Inspection & Cleaning				\$650,000
Yearly Total	\$ 150,000	\$ 550,000	\$ 920,000	\$ 650,000
Cumulative Total	\$ 150,000	\$ 700,000	\$ 1,620,000	\$ 2,270,000

2.2.4 CAPITAL EXPENDITURES

The City provided a projection of annual capital improvement needs for FY 2017 through FY 2026. In total, the CIP provided by the City (net of grants) for FY 2017 – FY 2026 is approximately \$61.1 million in current day dollars. The City has historically utilized state revolving debt obligations in order to finance a large portion of its stormwater capital improvements and funded the associated annual debt service from its rates. This Study has conservatively assumed that any future debt issuances will be in the form of revenue bonds based on discussions with City staff. The annual debt service required for future debt issuances to support the capital plan is estimated to be \$2.4 million per year. This would be in addition to the existing annual debt service expenses of \$1.1 million per year.

2.3 ASSUMPTIONS

2.3.1 COST ESCALATION

Annual cost escalation factors for the various types of operating and maintenance (O&M) expenses were developed based upon a review of historical trends, industry experience, and detailed discussions with City staff. The specific escalation factors assumed for each type of expense can be found on Schedule 2 of Appendix A.

2.3.2 BUDGET EXECUTION

The Study included a review of historical O&M spending versus budget for each year from FY 2013 – FY 2016. Based upon this analysis, as well as discussions with City staff, 100% execution of forecasted expenditures was assumed in each year of the Study.

2.3.3 CUSTOMER AND IMPERVIOUS AREA FORECAST

A forecast of stormwater customers within the City was developed based on historical trends and staff discussions. For conservative purposes, the Study did not assume any growth in residential and non-residential customers or impervious area during the projection period. This assumption reflects the relatively mature nature of the City.

2.3.4 INTEREST EARNINGS

The Study reflects assumed interest-earning rates of 1.00% in FY 2017 and FY 2018, increasing by 0.25% in FY 2019, then increasing by 0.25% in FY 2020, and remaining at 1.50% for the remainder of the projection period. The specific annual interest earnings rates can be found on [Schedule 1](#) of Appendix A.

2.3.5 FUTURE BORROWING & CAPITAL FUNDING

To the extent that any new long-term debt is required during the projection period, the Study assumes it would be issued for a 20-year term at an interest rate of 3.00%, gradually increasing up to 4.50% by 2023. The City's actual future financing and funding decisions will reflect then-current market conditions and broader City-wide financing objectives, but the projections in this Study reflect realistic projections of expected overall conditions and are appropriate for planning purposes.

2.3.6 MINIMUM RESERVE LEVEL

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

The financial management plan presented in this report assumes that the City will maintain a minimum unrestricted cash balance or reserve equal to 3 months of annual O&M expenses. This level of operating reserve is consistent with our industry experience for similar systems, and reflects a healthy level of reserves for a municipal utility system per the evaluation criteria published by the municipal utility rating agencies (Fitch, Moody's, and Standard & Poor's).

2.4 RESULTS

Based upon the source data and assumptions presented herein, the Study resulted in the following findings and recommendations relative to the financial sustainability of the City's stormwater system:

- The City's current stormwater revenues are insufficient to meet projected operating & capital expenditures for the desired level of service.
- In order to generate sufficient revenue to meet the financial requirements associated with the desired level of service, the City will need to increase the level of its stormwater rates as shown in the following table. It is important to note that the rate adjustment shown for FY 2018 is factored into the development of the specific rate structure recommended later in this report.

Table 2-2 Stormwater Rate Adjustments

Description	FY 2018*	FY 2019	FY 2020	FY 2021	FY 2022
Impervious Charge Increases	35.0%	10.0%	15.0%	10.0%	5.0%
Administrative Charge Increases	-42.2%	2.0%	2.0%	2.0%	2.0%
Total Weighted Rate Increase	27.3%	9.7%	14.4%	9.7%	4.9%

**Includes reallocation of revenue requirement based on cost of service findings presented in section 3*

Appendix A includes detailed schedules presenting all components of the financial management plan developed for the stormwater enterprise fund.

SECTION 3. STORMWATER COST ALLOCATION

Once the system cost of service and associated revenue requirements were developed for FY 2018, Stantec completed a cost allocation analysis (COSA). The purpose of a COSA is to equitably distribute costs and revenue requirements between the various types of customers served based upon accepted industry practices. Such practices are documented by industry publications, such as User-Fee Funded Stormwater Programs, published by the Water Environment Federation (WEF), and are intended to result in allocations of costs to residents and businesses that are in proportion to their contribution to or use of the functional components of the stormwater system.

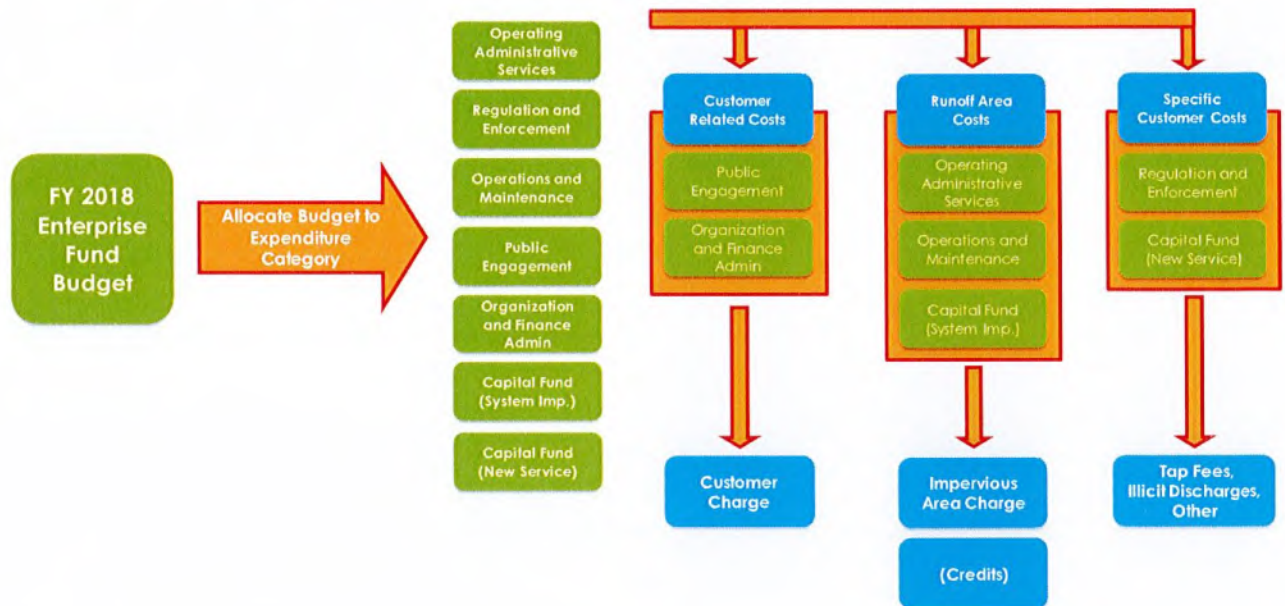
3.1 STORMWATER COST ALLOCATION PROCESS

The cost of service analysis conducted in this Study follows well-accepted industry standard practices by:

- 1) Allocating costs to individual functions or activities (such as regulation and enforcement, public engagement, operations & maintenance, etc.). This step is often called "functionalization", and it links costs with what utilities do to provide service to their customers.
- 2) Allocating, or assigning the cost of each function to the appropriate cost components (such as number of customers, impervious area, etc.). This links costs with the customer characteristics that drive costs.
- 3) Distributing the costs of each component to customer classes in accordance with their use of the system according to the units of service for each customer. This step recognizes differences in units of service that exist between customer classes.

An illustration of the specific cost of service methodology generally described herein is provided in Figure 3.1 on the following page.

Figure 3-1 Stormwater Cost Allocation Process



The cost allocation process began with the careful assignment (in close consultation with City staff) of each of the various line items of the FY 2018 stormwater cost of service into functional categories including administrative, regulation/enforcement, operations and maintenance, public engagement, organizational/finance, and capital. The costs of each functional category were then allocated to the identified cost components of the stormwater system. The components include those functional costs that are related to customer administration (customer related costs), costs associated with maintaining and improving infrastructure (runoff or impervious area costs), and customer-specific costs.

Once the stormwater costs were allocated to the various components of the stormwater system, the basis for distributing the costs to customer classes was determined. As shown in Figure 3-1, customer related costs were allocated based on number of stormwater customers, runoff-related costs (i.e. the demand each account places on the system due to its stormwater runoff) were allocated based on billable impervious area, and customer-specific costs were isolated and excluded from the rest of the cost allocation process as they are intended to be captured/recovered via specific service charges.

3.2 COST OF SERVICE RESULTS

The following graphics present the results of the COSA as compared to the revenue generation from current rates for FY 2018, from which we observed:

1. The level of current administrative charges should be reduced to reflect the current level of customer-related costs
2. Non-Residential customers represent a greater portion of impervious area than is reflected in the current impervious charge structure and should bear more of the runoff-related cost of service

Table 3-3 Cost of Service Results: Customer-Related Costs

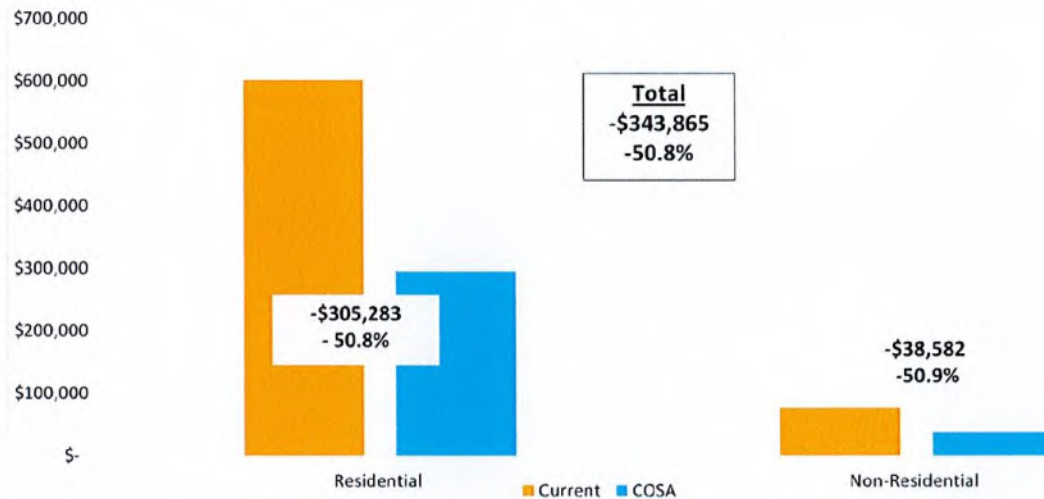


Table 3-4 Cost of Service Results: Runoff Related Costs

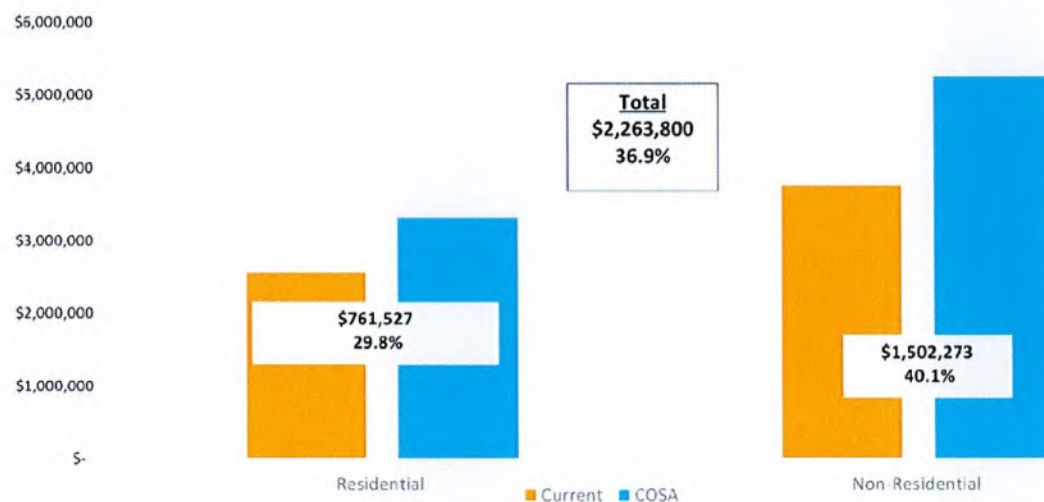
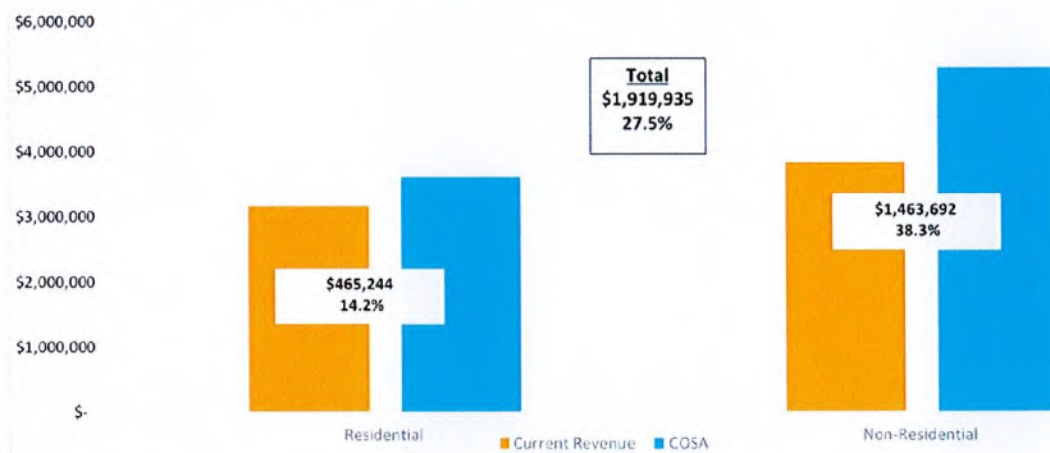


Table 3-5 Cost of Service Results: Total



Cost of service results provide the calculated cost to serve customer classes based on their proportional use of the system (stormwater runoff related & customer related). As such these results provide a critical foundation to setting rates as they identify the level of required revenue to be recovered from rates for each customer class.

Based on the cost of service results presented herein, the City should collect 40.6% of its annual revenue from residential accounts and 59.4% from non-residential accounts. The current stormwater fee generates 45.2% and 54.8% of revenues from residential and non-residential accounts, respectively.

In summary, in order to bring revenue collection into alignment with the cost of service results presented herein as well as generate the needed increase in revenue of 27.3% for FY 2018 per the revenue requirement analysis, rates for residential customers need to be adjusted to result in a 14.2% increase in revenue, while rates for non-residential customers need to be adjusted to result in a 38.3% increase in revenue. The specific distribution of FY 2018 customer and runoff related revenue requirements by customer class identified herein were then used as the basis of the specific recommended rate or user fee schedules presented in the following section of this report.

SECTION 4. STORMWATER RATE STRUCTURE

The next component of the Study was the evaluation of the stormwater rate or user fee structure that the City uses to recover revenue from residential and non-residential customers. This included a review of the current approach used by the City and evaluation of alternative approaches that may enhance inherent customer equity, and conformance with industry best practices while aligning with the cost of service and revenue requirement results presented in the previous sections of this report.

4.1 BASIS FOR STORMWATER RATES

A stormwater rate or user fee is intended to reflect the proportional cost of providing services to specific users of the stormwater system, similar to other core services provided by the City, such as water and sewer. Stormwater services provided to customers consist primarily of managing the runoff generated by properties within the City during rain events. Similar to other utility services, the more the service is used the greater the cost of providing the service. In a stormwater system, this relates to the quantity of runoff generated by a property (i.e. more runoff generated by an account has a greater impact on the stormwater system and results in a greater cost of service).

Unlike water service which has a meter to measure water use, stormwater generation is not directly measurable. To assess or quantify the impact on the system, stormwater rates are typically assessed based on real parcel attributes. Real impervious area characteristics of individual accounts have been widely accepted as the best measurement of stormwater runoff and hence the use of a stormwater system. The City currently uses account-specific impervious area as the basis for runoff related stormwater charges for each of its individual residential & non-residential customers.

4.2 CURRENT RATE STRUCTURE

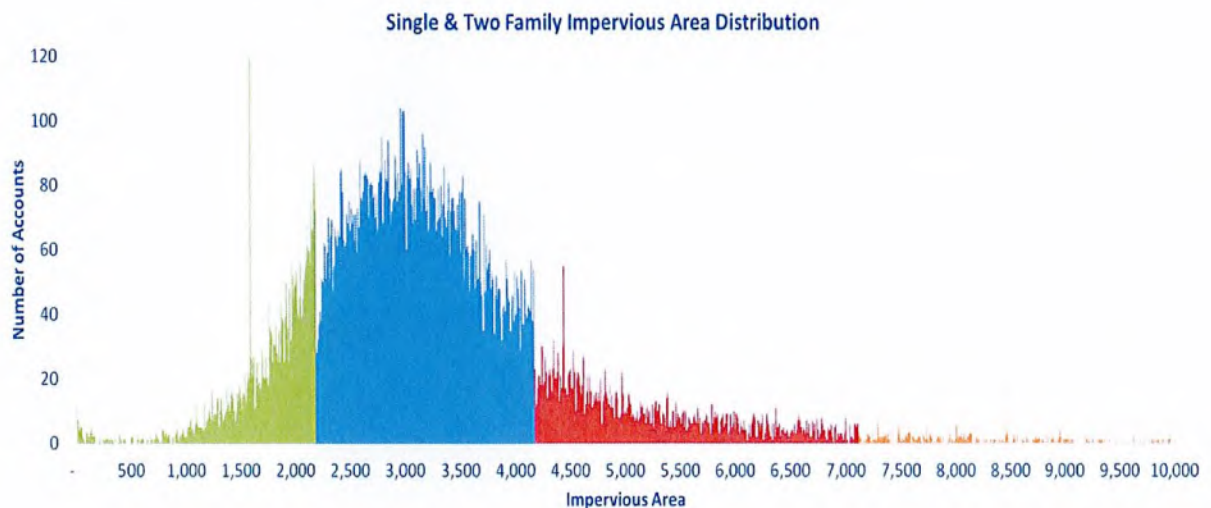
The City's current stormwater rate structure is comprised of an administrative or customer charge and a runoff charge. The administrative charge is the same for each customer and fundamentally represents the customer-related expenses of the stormwater system that do not vary with parcel runoff. Therefore, this fee is the same for each customer. The runoff charge recovers the portion of expenditures that are associated with the

management of stormwater runoff and is charged to both residential and non-residential accounts within the service area based on impervious area. Residential accounts are categorized into 4 tiers dependent on the amount of measured impervious surface area present. Non-residential accounts are billed on their actual impervious area measured in acres. The table to the right includes the current rate structure and fees.

Residential Fees	Quarterly Charge
Base Rate	\$ 6.77
<2,187 ft ²	\$ 17.00
2,187 - 4,175 ft ²	\$ 29.75
4,175 - 7,110 ft ²	\$ 51.00
>7,110 ft ²	\$ 89.25
Non-Residential Fees	Quarterly Charge
Base Rate	\$ 6.77
Per Acre	\$ 425.00

4.3 RUNOFF CHARGE EVALUATION

The City's residential rate structure includes 4 tiers that fundamentally represent small, average, large and very large amounts of impervious area on residential accounts. The tier break points were initially established using statistically significant thresholds; the end point for tier one and two are set at 1 standard deviation from the mean, and should encompass the 16th and 84th percentile of accounts, respectively. The end point for tier 3 is set at the 98th percentile. The following graphic displays the current distribution of residential stormwater customers, and uses color breaks to display the ranges of the current tiers. The results of this analysis find that the current architecture of the residential stormwater rate as it relates to tier sizes comports with the underlying account distribution and does not need to be modified at this point in time. Moreover, it is interesting to observe that large concentrations of accounts at the tier break points have developed over time, indicating that the current rate structure has created awareness within the customer base and encouraged customers to validate their areas or take steps to reduce their billable impervious area due to their understanding of the City's rates.



As it relates to non-residential runoff rates, which are currently charged based upon the impervious area (expressed in acres) of each account, Stantec recommends that the current structure remain in place. Charging non-residential customers based upon their specific impervious area is an industry best practice and ensures equity among customers with varying levels of development and use of the City's stormwater system.

In summary, Stantec finds that the City's current residential and non-residential runoff charge structures are appropriate and recommends no changes. However, Stantec does recommend updating the level of the residential and non-residential runoff charges to reflect the identified revenue requirement and cost of service results presented herein.

4.4 ADMINISTRATIVE/CUSTOMER CHARGE EVALUATION

In addition to runoff related charges, the City also charges a fixed fee per quarterly bill that recovers the administrative costs (printing and postage, customer service administration, public engagement costs, etc.) related to stormwater management. This component of the rate structure is the same for each customer. It is recommended that this component of the fee remain in place and be updated to reflect the cost of service results identified herein. Updating this charge to cost of service results would reduce the quarterly charge from its current level of \$6.77 to \$3.91 per customer each quarter.

4.5 PROPOSED FY 2018 STORMWATER RATES

Proposed FY 2018 rates were developed based on the necessary revenue requirement identified in Section 2, the updated cost of service results in Section 3, and the rate structure analysis presented above. Table 4-1 presents the recommended rates for each customer class, while 4-2 displays the impact to customers from the proposed rates.

Table 4-1 Recommended Stormwater Charges (Quarterly)

Residential		
	Proposed	Current
Customer Charge		
Per Account Charge	\$ 3.91	\$ 6.77
Impervious Charges		
Up to 2,187 square feet	\$ 22.07	\$ 17.00
> 2,187 to 4,175 square feet	\$ 38.62	\$ 29.75
> 4,175 to 7,110 square feet	\$ 66.20	\$ 51.00
> 7,110 square feet	\$ 115.85	\$ 89.25
Non-Residential		
	Proposed	Current
Customer Charge		
Per Account Charge	\$ 3.91	\$ 6.77
Impervious Charges		
Per Acre Charge	\$ 595.45	\$ 425.00

Table 4-2 Quarterly Customer Impact Analysis

Residential					
		Current Fee Quarterly	Proposed Fee	Change \$	Change %
Up to 2,187 square feet	\$	23.77	\$ 25.98	\$ 2.21	9.30%
> 2,187 to 4,175 square feet	\$	36.52	\$ 42.53	\$ 6.01	16.46%
> 4,175 to 7,110 square feet	\$	57.77	\$ 70.11	\$ 12.34	21.37%
> 7,110 square feet	\$	96.02	\$ 119.76	\$ 23.74	24.73%
Non-Residential					
Impervious Area (acre)		Current Fee Quarterly	Proposed Fee	Change \$	Change %
24	\$	10,409	\$ 14,578	\$ 4,169	40.05%
28	\$	11,934	\$ 16,715	\$ 4,781	40.06%
30	\$	12,818	\$ 17,953	\$ 5,135	40.06%
10	\$	4,267	\$ 5,973	\$ 1,706	39.98%
6	\$	2,563	\$ 3,585	\$ 1,022	39.89%
0.54	\$	235	\$ 324	\$ 89	37.73%
0.51	\$	222	\$ 305	\$ 83	37.59%

SECTION 5. CREDIT PROGRAM

The City offers stormwater rate or user fee credits to qualifying customers within the City. The credits are ongoing reductions in the customer's stormwater bill based on the demonstration of existing or proposed stormwater facilities and management practices that provide the City with a cost savings that the City otherwise would incur as part of their efforts to manage stormwater within the City. Credits are a key component of the City's stormwater program as they provide the customer with the ability to voluntarily reduce or control their use of the stormwater system, which is a key component of user fees. Additionally, credits provide an incentive for customers to proactively manage stormwater on their property, thus encouraging effective stormwater management within the City and reducing the burden on the stormwater system. The City's credit program was last comprehensively evaluated as part of the 2007 Study, and the City has made adjustments to its credit amounts consistent with adjustments to its rates.

It should be noted that in addition to credits, the City offers adjustments to customers' stormwater bills under several circumstances. If some or all of the customers' stormwater discharge from their property does not enter the City's stormwater system, the City will provide an adjustment to the customers' bill. These customers may discharge directly to the Huron River, discharge across the City limit, or maintain all stormwater on-site. Additionally, if a customer reduces the impervious area on their property, the City will adjust the stormwater bill accordingly. These adjustments are consistent with industry best practice and should continue to be part of the City's stormwater utility program.

As part of this Study, Stantec evaluated the current credits offered by the City, the level of the credits, and potential opportunities for the City to expand its credit program. The following section of this report outlines the review of the credit program for each customer class and Stantec's recommendations related to the program.

5.1 RESIDENTIAL CREDITS

Credits may be issued to a single-family or two-family residential account where the customer has implemented stormwater facilities or management practices. The existing residential credits are summarized in the table on the following page.

Table 5-1 Residential Credit Program Overview (2016)

Type	Credit - Participants	Basis	Calculation Methodology
Onsite Stormwater Quality	Rain Barrels - 1,080	Assumes 175 gallons of storage which could contain 0.5 inches of rainfall event from typical property which would be 20%. Must have cistern or dry well that can store and drain 500 gallons in 24 hours, this would allow for capture of 50% of runoff from typical house during 0.5 inches of rainfall event.	20% off pipe and catch basin cleaning, 30% off per administrative charge cost
	Cisterns or Dry Wells - 115	Assumes ability to store and drain 50% of rainfall from typical house during 0.5 inches of rainfall event during 24 hour period.	50% off pipe and catch basin cleaning, 30% off per administrative charge cost
	Rain Gardens - 110	Discounts in operating and capital costs within system due to stormwater management practices as outlined in Chapter 63 of the City Code.	50% off pipe and catch basin cleaning, 30% off per administrative charge cost
Offsite Stormwater Quality and Quantity	Detention Basins - 2,380	Assumed reduction in public education costs due to program.	25% of O&M on primary and secondary drainage; 90% of cost of cleaning secondary pipes; 40% of the major capital improvement budget; 30% of minor capital improvements budget
Education	RiverSafe Home Participants - 904		RiverSafe Home program addresses 5 of the 11 public education requirements of the City's NPDES stormwater discharge permit - 30% of administrative charge

As demonstrated in the table, the current residential credit program is grouped into three primary categories, including onsite stormwater quality management, offsite stormwater quality and quantity management, and education. The current participation within the residential program includes nearly 4,600 customers. While this is a relatively high level of participation, it should be noted that customers receiving the detention basis credit do not have to apply to receive the credit as it is provided automatically to all properties within a subdivision that drain to a privately maintained detention basin.

The specific credit calculations used to develop the level of the residential credits were established as part of the 2007 Study. At the time of the 2007 Study, the design storm event utilized by the City was a 0.5 inch rain event, and therefore a number of the credits were developed around the ability of a stormwater facility to manage the design storm. Since the 2007 Study, the design storm event adopted by the City has increased to a 1-inch event. As a result, the relative effectiveness of a specific stormwater facility to manage a design storm event has changed. Based on the modified design storm and the current system operating and capital costs, Stantec recalculated the residential credits using the credit calculation methodology described in Table 5-1. The following table presents the current level of residential credits and the credit calculated based on the FY 2018 cost of service and a 1-inch storm event.

Table 5-2 Existing and Calculated Residential Credits

Credit	Existing Credit (0.5" Storm)	Calculated Credit (1" Storm)	\$ Change
Rain Barrels	\$2.30	\$2.38	\$0.08
Cisterns or Dry Wells	\$3.57	\$4.93	\$1.36
Rain Gardens	\$3.57	\$4.93	\$1.36
Detention Basins	\$9.49	\$13.13	\$3.64
RiverSafe Home Participants	\$1.67	\$1.01	(\$0.66)

As demonstrated in the table, the majority of the calculated residential credits are slightly higher than the existing credits offered by the City. While the design storm event served to reduce calculated effectiveness of the stormwater facilities, this was offset by the increases in the operating and capital costs associated with the City's stormwater program. The only exception to the increases in the calculated credits is the RiverSafe Home Participant credit. As described in Table 5-1, this credit is based on 30% of the administrative charge, as the charge includes the cost of the public education requirements of the City's National Pollutant Discharge Elimination System (NPDES) permit. As discussed earlier in this report, our cost of service analysis determined that the current administrative charge is set at a level that is above the cost of the services to be collected in the charge. As a result, the RiverSafe Home Participant credit is reduced proportionately to reflect the updated level of the administrative charge.

5.2 NON-RESIDENTIAL CREDITS

The City offers credits to non-residential accounts based on the types of stormwater facilities and management practices that are characterized with non-residential customers. The existing non-residential credits are summarized in the following table.

Table 5-3 Non-Residential Credit Program Overview (2016)

Type	Credit - Participants	Credit Basis	Calculation Methodology
Onsite Stormwater Quality and Quantity	Detention Basins - 429	Discounts in operating and capital costs within system due to stormwater management practices as outlined in Chapter 63 of the City Code.	Percentage of the City's total stormwater budget that is allocated to the cost of providing stormwater quality maintenance services (pipe cleaning and catch basin cleaning) times a factor of 50%, which represents the reduction in stormwater discharges achieved by the practice during a stormwater quality event of 0.50 inches of precipitation plus 30% of per customer cost of education
	Control Structure BMP - 313	BMP must be able to capture first 0.5 inches of rainfall event from at least 50% of impervious area from property and drain into soil over 24 hours.	25% off O&M on primary and secondary drainage; 90% of cost of cleaning secondary pipes; 40% of the major capital improvement budget; 30% of minor capital improvements budget
Education	School Based Education - 288	Reduction in public education efforts associated with City's NPDES permit.	Based on City Administrator's review of school submitted NPDES permit and estimated reduction in public education costs
	Community Partners for Clean Streams - 100	Reduction in public education efforts associated with City's NPDES permit.	Program addresses 5 of the 11 public education requirements of the City's NPDES stormwater discharge permit - 30% of administrative charge
Right-of-Ways	City and Railroad	Discount based on the value of the easement required for the stormwater system	Credit calculated based on cost of constructing stormwater system equivalent to assets provided by right-of-ways

The participation in the non-residential credit program includes approximately 1,100 customers within the City. While most of the credits offered to non-residential accounts are self-explanatory, it is worth noting some of the details related to the Control Structure BMP and the Right-of-Ways credits. The BMP credits are offered to property owners that have stormwater quality facilities that include structures such as vegetated swales and filter strips, infiltration and percolation basins, buffer strips and swales, retention ponds and constructed wetlands. All of the structures are subject to the City's inspection to ensure they meet the City's design standards.

The Right-of-Way credits recognize the unique attributes of City and railroad right-of-ways. During the 2007 Study, credits were calculated for the City's and the railroad right-of-ways. The calculations took into the account the fact that the right-of-ways serve as key components of the City's stormwater system, and if they did not exist, the City would be required to construct facilities to provide the same level of stormwater management. To determine the level of the credit for the right-of-ways, the 2007 Study examined the cost the City would incur in developing the facilities, and ultimately concluded that the City and railroad right-of-ways should be provided with full 100% credit, as the fees that would be paid for the impervious area associated with these properties would be less than the cost associated with constructing the facilities.

As part of this analysis, Stantec evaluated the approach used in the 2007 Study, and completed the same calculations using updated financial and operational costs. Based on this review, Stantec concluded that the approach and methodology used in the 2007 Study continues to be sound, and that the full 100% credit is still appropriate given current financial and operational costs.

In summary, FY 2018 non-residential credits were calculated based on the current design storm and cost requirements of the system. The existing and calculated non-residential credits are presented in the follow table. As can be seen, the Study has identified modest adjustments to the existing level of credits that reflect the change in the design storm, current system costs, and the proposed administrative charge presented herein.

Table 5-4 Existing and Calculated Non-Residential Credits

Credit	Existing Credit (0.5" Storm)	Calculated Credit (1" Storm)	\$ Change
Detention Basins	29.5% of BIA*	28.87% of BIA*	(0.63%)
Control Structure BMP	6.4% of BIA* + \$1.17	8.17% of BIA* + \$1.01	1.8% + \$(0.16)
School-Based Education	6.4% of BIA* + \$1.17	8.17% of BIA* + \$1.01	1.8% + \$(0.16)
Community Partners for Clean Streams	\$1.17	\$1.01	\$(0.16)
City and Railroad - Right-of-Ways	100%	100%	NA

*BIA - Billable Impervious Area

5.3 ADDITIONAL CREDITS

Based on a review of the City's credit program, Stantec has concluded that the City is addressing most of the potential stormwater facilities and management activities that should be credited for residential and non-residential customers. Moreover, the current

participation rate in the City's credit program is high as compared to the industry, with nearly 18% of accounts participating in the program (a 5% participation rate is typical). That being said, Stantec believes there are two additional credits that the City may want to consider that would expand the City's program. The two credits are presented below.

- **Green Roofs** - A green roof credit would recognize the reduction in stormwater generated from properties with green roofs. A green roof credit would be designed to offer a reduction in impervious area on the parcel based on the area of the roof. While there are only a few properties in the City that currently have green roofs, a credit could serve as an incentive for further development of the practice within the City. Green roof credits are fairly common within stormwater utilities, and would be relatively easy for the City to administer. Customers would simply need to apply for the credit and properly document the reduction in impervious area associated with their green roof.
- **Tree Canopies** - The City could offer a credit that would account for the presence of tree canopy cover. Tree canopies have been demonstrated to significantly reduce the quantity of stormwater generated on a property due to absorption and transpiration of rainfall. While not very common, there are a handful of stormwater utilities around the United States have adopted a tree canopy credit. In most instances, the credits are typically limited to non-residential properties in order to limit the scope and administration of the credit. Should the City adopt a tree canopy credit, particular thought and care would need to be taken to ensure that the program can be efficiently and effectively administered by the City. Instead of a tree canopy credit, some communities have developed tree rebate incentive programs to encourage the planting of trees within the community. The programs are often funded from the stormwater utility, and provide a rebate for the purchase and planting of a qualifying tree.

Disclaimer

This document was produced by Stantec Consulting Services, Inc. ("Stantec") for the City of Ann Arbor, MI and is based on a specific scope agreed upon by both parties. Stantec's scope of work and services do not include serving as a "municipal advisor" for purposes of the registration requirements of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission. Stantec is not advising the City of Ann Arbor, MI, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, terms, or other similar matters concerning such products or issuances.

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

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

APPENDIX A

Supporting Schedules for the Study

Schedule 1	Assumptions
Schedule 2	Cost Escalation Factors
Schedule 3	Customer & Impervious Area Forecast
Schedule 4	FY 2017 Beginning Balances
Schedule 5	Capital Improvement Plan
Schedule 6	Operating Expenditure Projections
Schedule 7	Revenue Projections
Schedule 8	FAMS-XL Control Panel
Schedule 9	Pro Forma
Schedule 10	Funding Summary
Schedule 11	Sources & Uses of Funds
Schedule 12	Long-Term Borrowing Projections

<u>Annual Growth:</u>		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Impervious Area Accounts											
Number of ERUs		22,184	22,184	22,184	22,184	22,184	22,184	22,184	22,184	22,184	22,184
Growth		N/A	0	0	0	0	0	0	0	0	0
Percent Increase		N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administration Accounts											
Number of ERUs		2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797
Growth		N/A	0	0	0	0	0	0	0	0	0
Percent Increase		N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Capital Spending:											
Annual Capital Budget (Future Year Dollars)		5,654,375	6,758,575	10,555,698	4,629,768	11,421,183	4,094,488	4,283,634	6,517,137	6,712,652	6,914,031
Annual Percent Executed		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Average Annual Interest Earnings Rate:											
On Fund Balances: ⁽¹⁾		1.00%	1.00%	1.25%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Operating Budget Reserve:											
Target (Number of Month Reserve)		3	3	3	3	3	3	3	3	3	3
Operating Budget Execution Percentage:											
Personal Services		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Operations and Maintenance		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Operating Expense Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Permanent Time Worked	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Paid Time Off	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Vacation Used	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Comp Time Used	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Personal Leave Used	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Sick Time Used	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Holiday	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Annual Sick Leave Payout	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Longevity Pay	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Temporary Pay	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Severance Pay	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Benefit Waiver Pay	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Deferred Comp Contributions	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Life Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Medical Insurance	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Disability Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Retiree Health Savings Account	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Veba Funding	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Workers Comp	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Social Security-Employer	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Retirement Contribution	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Dental Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Optical Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Unemployment Compensation	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Equipment Allowance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Uniform Allowance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Professional Services	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Storm Water Runoff	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Telecommunications	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Rent City Vehicles	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Rent Outside Vehicles/Mileage	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Fleet Maintenance & Repair	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Fleet Fuel	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Fleet Depreciation	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Fleet Management	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Contracted Services	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Printing	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Software	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Software Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Conference Training & Travel	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Educational Reimbursement	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Background Check/Drug Screen	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Governmental Services	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Employee Recognition	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Postage	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Uniforms & Accessories	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Materials & Supplies	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Property Plant & Equipment < \$5,000	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Retiree Medical Insurance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Dues & Licenses	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Transfer To IT Fund	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Transfer To Other Funds	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Overtime Paid-Permanent	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Insurance Premiums	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Legal Expenses	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Electricity	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Radio Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Radio System Service Charge	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Rent	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Advertising	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%

Operating Expense Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transfer To Maintenance Facilities	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Water	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Flowers	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Other Paid City Business	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Working In a Higher Class	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Hrs Attributable/Workers Comp	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Tipping Fees	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Garage Repairs Garage Repairs	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Towing Charges	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Tree Purchases	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Non-Employee Travel	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Depreciation	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Equipment Leasing	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Contrib Capital - Shared Costs	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Contingency	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Software Purchase	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Building Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Repair Parts Outside Repairs	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Temporary Pay Overtime	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Equipment Maintenance	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Equipment	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Construction	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Capitalized Asset Credit	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Land & Improvements	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Accrued Leave Balances Changes	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Bad Debts	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Interest	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Interest/County	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Municipal Service Charges	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Chemicals	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Vehicles	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Vehicles DOT Sweeper	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Repair Parts	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Change in Accrued Pension Liability	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Capital Outlay	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Default Inflation Factor (if expense not listed above)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Fiscal Year Ending:	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Residential											
<2,187 ft ²	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148	4,148
2,187 - 4,175 ft ²	14,262	14,262	14,262	14,262	14,262	14,262	14,262	14,262	14,262	14,262	14,262
4,175 - 7,110 ft ²	3,239	3,239	3,239	3,239	3,239	3,239	3,239	3,239	3,239	3,239	3,239
>7,110 ft ²	535	535	535	535	535	535	535	535	535	535	535
Total Customers	22,184	22,184	22,184	22,184	22,184	22,184	22,184	22,184	22,184	22,184	22,184
Change		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Non-Residential											
Customers	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797
Change		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Acres	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665
Change		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

CURRENT UNRESTRICTED ASSETS	Revenue Fund
Cash and Cash Equivalents	\$ 9,314,151
TOTAL CURRENT ASSETS	\$ 9,314,151

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Allen Creek Railroad Berm Opening	\$ 86,175	259,575	414,250	-	-	-	-	-	-	-
Brainwood Mall Pond	\$ -	-	-	-	-	-	-	400,000	400,000	400,000
Capital Reconstruction of Structures/Resurfacing - Operating Budget	\$ -	-	-	-	-	-	-	-	-	-
Capital Reconstruction of Structures/Resurfacing - Operating Budget File 2016-004	\$ -	-	-	-	-	-	-	-	-	-
Churchill Park/Eisenhower ROW Basin	\$ -	-	2,100,000	-	-	-	-	-	-	-
Detroit Street Brick Pavement Reconstruction	\$ -	-	-	1,300,000	-	-	-	333,333	333,333	333,333
Division Ave (Hoover to Madison) Stormwater Improvements	\$ -	-	-	-	100,000	-	-	-	-	-
Evergreen Subdivision Storm Water (Phase II)	\$ -	-	-	-	-	-	-	-	-	-
Ferdon to Wells Crosslot Storm Pipe Relocation	\$ 575,700	450,000	-	-	-	-	-	-	-	-
Fifth Ave (Kingsley to Catherine) Stormwater Improvements	\$ -	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Flood Mitigation Implementation Grant Matching	\$ -	-	-	-	-	-	-	-	-	-
Geddes Ave (Church to Highland) Stormwater Improvements	\$ -	821,700	-	-	1,220,000	-	-	-	-	-
Geddes Avenue Storm Sewer (Huntington to Hickory) Stormwater Impr	\$ -	-	-	-	-	-	838,000	-	-	-
Huron Hills Golf Course Streambank Stabilization	\$ -	-	-	-	5,155,000	-	-	-	-	-
Huron Parkway Median Bio-Swales	\$ -	-	-	-	-	-	-	-	-	-
Lawton park Stormwater Basin	\$ -	-	-	-	-	-	-	-	-	-
Liberty (First to Main) Stormwater Improvements	\$ 45,000	405,000	-	-	-	-	-	-	-	-
Mallets Streambank Stabilization Phase II	\$ -	-	2,770,000	-	-	-	-	50,000	50,000	50,000
Marlborough Storm Sewer Replacement	\$ -	-	-	-	-	-	-	314,000	314,000	314,000
Michigan Stadium Storm Sewer Renote	\$ -	-	-	-	-	-	-	-	-	-
Miller Creek Channel Modification-Reach D	\$ 400,000	1,100,000	-	-	-	-	-	216,667	216,667	216,667
Millers Creek Channel Modification - Reach 5	\$ -	-	-	-	-	-	-	55,000	55,000	55,000
N Main St/Railroad Storm Sewer Outlet Relocation	\$ -	-	-	-	-	-	-	-	-	-
N State St (Kingsley to Fuller/Depot) Storm Sewer Impr	\$ -	-	-	300,000	-	-	-	-	-	-
Pioneer High Stormwater Basin	\$ -	1,170,000	-	-	-	-	-	-	-	-
S-Seventh (Scio Church to Greenview) Stormwater Improvements	\$ -	-	650,000	-	-	-	-	-	-	-
Scio Church (Main to Seventh) Stormwater Improvements	\$ -	225,000	-	-	-	-	-	-	-	-
Sister Lakes Stormwater Improvements	\$ 30,000	195,000	-	-	-	-	-	-	-	-
Springwater Subdivision Storm Sewer Replacement Total (see pieces below)	\$ 780,000	-	-	-	-	-	-	-	-	-
Springwater Subdivision Storm Sewer Ph 1 File 2013-018	\$ -	44,700	-	-	-	-	-	-	-	-
Springwater Subdivision Storm Sewer Ph 2 and 3 File 2014-018/2015-018	\$ 500,900	-	-	-	-	-	-	-	-	-
Stadium Boulevard Storm Sewer Replacement (Hutchins to Kipake)	\$ 1,272,700	-	-	-	670,000	-	-	-	-	-
State Street MDOT Stormwater Management Improvements	\$ -	-	50,000	250,000	-	-	-	-	-	-
State Street Stormwater Detention	\$ -	26,000	-	-	-	-	-	-	-	-
Stone School Rd (I-94to Ellsworth) Storm Improvements	\$ -	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Storm Sewer Lining Projects (to be renamed Rehabilitation)	\$ -	303,500	-	-	-	-	-	-	-	-
Stormwater Asset Management Plan	\$ -	-	-	-	-	-	-	-	-	-
Stream Bank Stabilization (Future locations)	\$ -	-	414,000	414,000	414,000	414,000	414,000	414,000	414,000	414,000
Street Tree Planting (FY2016-FY 2020)	\$ -	-	-	-	710,000	-	-	-	-	-
Swift Run MDOT Stormwater Management Improvements	\$ -	240,000	-	-	-	-	-	-	-	-
Village Oaks - Chaucer Stormwater Improvements	\$ -	100,000	-	-	-	-	-	-	-	-
Edgewood/Snyder SWMM Area Stormwater	\$ -	-	2,000,000	-	-	306,900	693,100	333,333	333,333	333,333
Park Place Apartments SWMM Area Stormwater Improvements	\$ -	-	-	-	583,000	1,317,000	-	400,000	400,000	400,000
S. University/E. University SWMM Area Stormwater Improvements	\$ -	-	-	500,000	-	-	150,000	-	-	-
Muhalland Drive SWMM Area Stormwater Improvements	\$ -	-	-	-	-	-	-	-	-	-
Glendale/Charlton SWMM Area Stormwater Storage	\$ -	-	-	-	-	-	-	-	-	-
Parkwood/Pittsfield Village SWMM Area Stormwater Improvements	\$ -	-	-	-	-	-	-	66,667	66,667	66,667
Signature Drive SWMM Area Stormwater Improvements	\$ -	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Traver/Barton SWMM Area Stormwater Improvements	\$ -	-	-	-	-	-	-	150,000	150,000	150,000
Lower Allen Creek SWMM Area Stormwater Improvements	\$ -	-	250,000	-	-	-	-	538,333	538,333	538,333
Scio Church Maple to 7th Stormwater	\$ -	-	-	-	-	-	-	586,667	586,667	586,667
Placid Way Culvert and Headwall Replacement	\$ -	-	-	-	-	-	-	-	-	-
Springwater Phase IV Stormwater	\$ -	300,000	-	-	-	-	-	-	-	-
Chalmers Stormwater Improvements	\$ -	-	-	-	-	-	-	-	-	-
Art Culverts and Headwalls in School Girls	\$ -	-	-	-	-	-	-	-	-	-
Total CIP Budget (in current dollars)	\$ 5,654,375	6,758,575	10,248,250	4,364,000	10,452,000	3,637,900	3,695,100	5,458,000	5,458,000	5,458,000
Cumulative Projected Cost Escalation										
Resulting CIP Funding Level	\$ 5,654,375	6,758,575	10,555,698	4,629,768	11,421,183	4,094,488	4,283,634	6,517,137	6,712,652	6,914,031
Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Final CIP Funding Level	\$ 5,654,375	6,758,575	10,555,698	4,629,768	11,421,183	4,094,488	4,283,634	6,517,137	6,712,652	6,914,031

1 Systems Planning Administration

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
2 Permanent Time Worked	\$ 328,041	\$ 337,882	\$ 345,991	\$ 354,295	\$ 362,798	\$ 371,505	\$ 380,422	\$ 389,552	\$ 398,901	\$ 408,475
3 Longevity Pay	\$ 45	\$ 46	\$ 47	\$ 49	\$ 50	\$ 51	\$ 52	\$ 53	\$ 55	\$ 56
4 Temporary Pay	\$ 52,701	\$ 54,282	\$ 55,585	\$ 56,919	\$ 58,285	\$ 59,684	\$ 61,116	\$ 62,583	\$ 64,085	\$ 65,623
5 Benefit Waiver Pay	\$ 1,220	\$ 1,257	\$ 1,287	\$ 1,318	\$ 1,349	\$ 1,382	\$ 1,415	\$ 1,449	\$ 1,484	\$ 1,519
6 Life Insurance	\$ 721	\$ 743	\$ 760	\$ 779	\$ 797	\$ 817	\$ 836	\$ 856	\$ 877	\$ 898
7 Medical Insurance	\$ 38,554	\$ 41,638	\$ 42,638	\$ 43,661	\$ 44,709	\$ 45,782	\$ 46,881	\$ 48,006	\$ 49,158	\$ 50,338
8 Disability Insurance	\$ 1,741	\$ 1,793	\$ 1,836	\$ 1,880	\$ 1,925	\$ 1,972	\$ 2,019	\$ 2,067	\$ 2,117	\$ 2,168
9 Retiree Health Savings Account	\$ 996	\$ 1,076	\$ 1,101	\$ 1,128	\$ 1,155	\$ 1,183	\$ 1,211	\$ 1,240	\$ 1,270	\$ 1,300
10 Veba Funding	\$ 47,695	\$ 49,126	\$ 50,305	\$ 51,512	\$ 52,748	\$ 54,014	\$ 55,311	\$ 56,638	\$ 57,998	\$ 59,390
11 Workers Comp	\$ 2,949	\$ 3,037	\$ 3,110	\$ 3,185	\$ 3,261	\$ 3,340	\$ 3,420	\$ 3,502	\$ 3,586	\$ 3,672
12 Social Security-Employer	\$ 25,369	\$ 26,130	\$ 26,757	\$ 27,399	\$ 28,057	\$ 28,730	\$ 29,420	\$ 30,126	\$ 30,849	\$ 31,589
13 Retirement Contribution	\$ 76,116	\$ 78,399	\$ 80,281	\$ 82,208	\$ 84,181	\$ 86,201	\$ 88,270	\$ 90,388	\$ 92,558	\$ 94,779
14 Dental Insurance	\$ 3,281	\$ 3,379	\$ 3,461	\$ 3,544	\$ 3,629	\$ 3,716	\$ 3,805	\$ 3,896	\$ 3,990	\$ 4,085
15 Optical Insurance	\$ 384	\$ 396	\$ 405	\$ 415	\$ 425	\$ 435	\$ 445	\$ 456	\$ 467	\$ 478
16 Unemployment Compensation	\$ 894	\$ 921	\$ 943	\$ 966	\$ 989	\$ 1,012	\$ 1,037	\$ 1,062	\$ 1,087	\$ 1,113
17 Equipment Allowance	\$ 3,502	\$ 3,583	\$ 3,669	\$ 3,757	\$ 3,847	\$ 3,939	\$ 4,034	\$ 4,130	\$ 4,230	\$ 4,331
18 Professional Services	\$ 130,000	\$ 132,990	\$ 136,182	\$ 139,450	\$ 142,797	\$ 146,224	\$ 149,733	\$ 153,327	\$ 157,007	\$ 160,775
19 Storm Water Runoff	\$ 300	\$ 307	\$ 314	\$ 322	\$ 330	\$ 337	\$ 346	\$ 354	\$ 362	\$ 371
20 Telecommunications	\$ 2,500	\$ 2,558	\$ 2,619	\$ 2,682	\$ 2,746	\$ 2,812	\$ 2,879	\$ 2,949	\$ 3,019	\$ 3,092
21 Rent City Vehicles	\$ 600	\$ 614	\$ 629	\$ 644	\$ 659	\$ 675	\$ 691	\$ 708	\$ 725	\$ 742
22 Rent Outside Vehicles/Mileage	\$ 20	\$ 20	\$ 21	\$ 21	\$ 22	\$ 22	\$ 23	\$ 24	\$ 24	\$ 25
23 Fleet Maintenance & Repair	\$ 1,785	\$ 1,826	\$ 1,870	\$ 1,915	\$ 1,961	\$ 2,008	\$ 2,056	\$ 2,105	\$ 2,156	\$ 2,208
24 Fleet Fuel	\$ 629	\$ 643	\$ 659	\$ 675	\$ 691	\$ 707	\$ 724	\$ 742	\$ 760	\$ 778
25 Fleet Depreciation	\$ 2,018	\$ 2,064	\$ 2,114	\$ 2,165	\$ 2,217	\$ 2,270	\$ 2,324	\$ 2,380	\$ 2,437	\$ 2,496
26 Fleet Management	\$ 207	\$ 212	\$ 217	\$ 222	\$ 227	\$ 233	\$ 238	\$ 244	\$ 250	\$ 256
27 Contracted Services	\$ 18,000	\$ 18,414	\$ 18,856	\$ 19,308	\$ 19,772	\$ 20,246	\$ 20,732	\$ 21,230	\$ 21,739	\$ 22,261
28 Printing	\$ 2,200	\$ 2,251	\$ 2,305	\$ 2,360	\$ 2,417	\$ 2,475	\$ 2,534	\$ 2,595	\$ 2,657	\$ 2,721
29 Conference Training & Travel	\$ 9,412	\$ 9,628	\$ 9,860	\$ 10,096	\$ 10,338	\$ 10,587	\$ 10,841	\$ 11,101	\$ 11,367	\$ 11,640
30 Postage	\$ 13,000	\$ 13,299	\$ 13,618	\$ 13,945	\$ 14,280	\$ 14,622	\$ 14,973	\$ 15,333	\$ 15,701	\$ 16,078
31 Materials & Supplies	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
32 Retiree Medical Insurance	\$ 9,762	\$ 9,987	\$ 10,226	\$ 10,472	\$ 10,723	\$ 10,980	\$ 11,244	\$ 11,514	\$ 11,790	\$ 12,073
33 Dues & Licenses	\$ 18,965	\$ 19,401	\$ 19,867	\$ 20,344	\$ 20,832	\$ 21,332	\$ 21,844	\$ 22,368	\$ 22,905	\$ 23,455
34 Transfer To IT Fund	\$ 24,648	\$ 25,215	\$ 25,820	\$ 26,440	\$ 27,074	\$ 27,724	\$ 28,389	\$ 29,071	\$ 29,769	\$ 30,483

Forestry Operations Administration

35 Permanent Time Worked	\$ 46,624	\$ 48,023	\$ 49,175	\$ 50,355	\$ 51,564	\$ 52,802	\$ 54,069	\$ 55,366	\$ 56,695	\$ 58,056
36 Temporary Pay	\$ 6,250	\$ 6,438	\$ 6,592	\$ 6,750	\$ 6,912	\$ 7,078	\$ 7,248	\$ 7,422	\$ 7,600	\$ 7,782
37 Annual Sick Leave Payout	\$ 201	\$ 207	\$ 212	\$ 217	\$ 222	\$ 228	\$ 233	\$ 239	\$ 244	\$ 250
38 Longevity Pay	\$ 75	\$ 77	\$ 79	\$ 81	\$ 83	\$ 85	\$ 87	\$ 89	\$ 91	\$ 93
39 Overtime Paid-Permanent	\$ 250	\$ 256	\$ 262	\$ 268	\$ 275	\$ 281	\$ 288	\$ 295	\$ 302	\$ 309
40 Benefit Waiver Pay	\$ 108	\$ 111	\$ 114	\$ 117	\$ 119	\$ 122	\$ 125	\$ 128	\$ 131	\$ 134
41 Life Insurance	\$ 103	\$ 106	\$ 109	\$ 111	\$ 114	\$ 117	\$ 119	\$ 122	\$ 125	\$ 128
42 Medical Insurance	\$ 7,117	\$ 7,686	\$ 7,871	\$ 8,060	\$ 8,253	\$ 8,451	\$ 8,654	\$ 8,862	\$ 9,074	\$ 9,292
43 Disability Insurance	\$ 255	\$ 263	\$ 269	\$ 275	\$ 282	\$ 289	\$ 296	\$ 303	\$ 310	\$ 318
44 Retiree Health Savings Account	\$ 83	\$ 90	\$ 92	\$ 94	\$ 96	\$ 99	\$ 101	\$ 103	\$ 106	\$ 108
45 Veba Funding	\$ 6,569	\$ 6,766	\$ 6,928	\$ 7,095	\$ 7,265	\$ 7,439	\$ 7,618	\$ 7,801	\$ 7,988	\$ 8,180
46 Workers Comp	\$ 202	\$ 208	\$ 213	\$ 218	\$ 223	\$ 229	\$ 234	\$ 240	\$ 246	\$ 252
47 Social Security-Employer	\$ 3,630	\$ 3,739	\$ 3,829	\$ 3,921	\$ 4,015	\$ 4,111	\$ 4,210	\$ 4,311	\$ 4,414	\$ 4,520

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
48 Retirement Contribution	\$ 10,880	\$ 11,206	\$ 11,475	\$ 11,751	\$ 12,033	\$ 12,322	\$ 12,617	\$ 12,920	\$ 13,230	\$ 13,548
49 Dental Insurance	\$ 610	\$ 628	\$ 643	\$ 659	\$ 675	\$ 691	\$ 707	\$ 724	\$ 742	\$ 760
50 Optical Insurance	\$ 69	\$ 71	\$ 73	\$ 75	\$ 76	\$ 78	\$ 80	\$ 82	\$ 84	\$ 86
51 Unemployment Compensation	\$ 111	\$ 114	\$ 117	\$ 120	\$ 123	\$ 126	\$ 129	\$ 132	\$ 135	\$ 138
52 Equipment Allowance	\$ 680	\$ 696	\$ 712	\$ 729	\$ 747	\$ 765	\$ 783	\$ 802	\$ 821	\$ 841
53 Rent City Vehicles	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
54 Materials & Supplies	\$ 300	\$ 307	\$ 314	\$ 322	\$ 330	\$ 337	\$ 346	\$ 354	\$ 362	\$ 371
55 Insurance Premiums	\$ 4,165	\$ 4,261	\$ 4,363	\$ 4,468	\$ 4,575	\$ 4,685	\$ 4,797	\$ 4,912	\$ 5,030	\$ 5,151
56 Dues & Licenses	\$ 1,500	\$ 1,535	\$ 1,571	\$ 1,609	\$ 1,648	\$ 1,687	\$ 1,728	\$ 1,769	\$ 1,812	\$ 1,855
57 Rent City Vehicles	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Forestry Operations										
58 Permanent Time Worked	\$ 42,264	\$ 43,532	\$ 44,577	\$ 45,647	\$ 46,742	\$ 47,864	\$ 49,013	\$ 50,189	\$ 51,393	\$ 52,627
59 Overtime Paid Permanent	\$ 1,050	\$ 1,074	\$ 1,100	\$ 1,126	\$ 1,153	\$ 1,181	\$ 1,209	\$ 1,238	\$ 1,268	\$ 1,299
60 Life Insurance	\$ 15	\$ 15	\$ 16	\$ 16	\$ 17	\$ 17	\$ 17	\$ 18	\$ 18	\$ 19
61 Medical Insurance	\$ 10,001	\$ 10,801	\$ 11,060	\$ 11,326	\$ 11,598	\$ 11,876	\$ 12,161	\$ 12,453	\$ 12,752	\$ 13,058
62 Retiree Health Savings Account	\$ 581	\$ 627	\$ 643	\$ 658	\$ 674	\$ 690	\$ 706	\$ 723	\$ 741	\$ 759
63 Workers Comp	\$ 1,608	\$ 1,656	\$ 1,696	\$ 1,737	\$ 1,778	\$ 1,821	\$ 1,865	\$ 1,910	\$ 1,955	\$ 2,002
64 Social Security Employer	\$ 3,262	\$ 3,360	\$ 3,440	\$ 3,523	\$ 3,608	\$ 3,694	\$ 3,783	\$ 3,874	\$ 3,967	\$ 4,062
65 Retirement Contribution	\$ 9,805	\$ 10,099	\$ 10,342	\$ 10,590	\$ 10,844	\$ 11,104	\$ 11,371	\$ 11,644	\$ 11,923	\$ 12,209
66 Dental Insurance	\$ 765	\$ 788	\$ 807	\$ 826	\$ 846	\$ 866	\$ 887	\$ 908	\$ 930	\$ 953
67 Optical Insurance	\$ 89	\$ 92	\$ 94	\$ 96	\$ 98	\$ 101	\$ 103	\$ 106	\$ 108	\$ 111
68 Unemployment Compensation	\$ 138	\$ 142	\$ 146	\$ 149	\$ 153	\$ 156	\$ 160	\$ 164	\$ 168	\$ 172
69 Equipment Allowance	\$ 390	\$ 399	\$ 409	\$ 418	\$ 428	\$ 439	\$ 449	\$ 460	\$ 471	\$ 482
70 Electricity	\$ 341	\$ 344	\$ 353	\$ 361	\$ 370	\$ 379	\$ 388	\$ 397	\$ 407	\$ 416
71 Radio Maintenance	\$ 292	\$ 299	\$ 306	\$ 313	\$ 321	\$ 328	\$ 336	\$ 344	\$ 353	\$ 361
72 Radio System Service Charge	\$ 2,831	\$ 2,896	\$ 2,966	\$ 3,037	\$ 3,110	\$ 3,184	\$ 3,261	\$ 3,339	\$ 3,419	\$ 3,501
73 Rent City Vehicles	\$ 1,050	\$ 1,074	\$ 1,100	\$ 1,126	\$ 1,153	\$ 1,181	\$ 1,209	\$ 1,238	\$ 1,268	\$ 1,299
74 Contracted Services	\$ 900	\$ 921	\$ 943	\$ 965	\$ 989	\$ 1,012	\$ 1,037	\$ 1,061	\$ 1,087	\$ 1,113
75 Rent	\$ 1,700	\$ 1,739	\$ 1,781	\$ 1,824	\$ 1,867	\$ 1,912	\$ 1,958	\$ 2,005	\$ 2,053	\$ 2,102
76 Conference Training & Travel	\$ 700	\$ 716	\$ 733	\$ 751	\$ 769	\$ 787	\$ 806	\$ 826	\$ 845	\$ 866
77 Uniforms & Accessories	\$ 1,200	\$ 1,228	\$ 1,257	\$ 1,287	\$ 1,318	\$ 1,350	\$ 1,382	\$ 1,415	\$ 1,449	\$ 1,484
78 Materials & Supplies	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
Forestry Operations General Care										
79 Permanent Time Worked	\$ 9,611	\$ 9,899	\$ 10,137	\$ 10,380	\$ 10,629	\$ 10,884	\$ 11,146	\$ 11,413	\$ 11,687	\$ 11,968
80 Longevity Pay	\$ 108	\$ 111	\$ 114	\$ 117	\$ 119	\$ 122	\$ 125	\$ 128	\$ 131	\$ 134
81 Temporary Pay	\$ 250	\$ 258	\$ 264	\$ 270	\$ 276	\$ 283	\$ 290	\$ 297	\$ 304	\$ 311
82 Benefit Waiver Pay	\$ 36	\$ 37	\$ 38	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45
83 Life Insurance	\$ 8	\$ 8	\$ 8	\$ 9	\$ 9	\$ 9	\$ 9	\$ 10	\$ 10	\$ 10
84 Medical Insurance	\$ 2,208	\$ 2,385	\$ 2,442	\$ 2,500	\$ 2,560	\$ 2,622	\$ 2,685	\$ 2,749	\$ 2,815	\$ 2,883
85 Retiree Health Savings Account	\$ 68	\$ 73	\$ 75	\$ 77	\$ 79	\$ 81	\$ 83	\$ 85	\$ 87	\$ 89
86 Veba Funding	\$ 1,426	\$ 1,469	\$ 1,504	\$ 1,540	\$ 1,577	\$ 1,615	\$ 1,654	\$ 1,693	\$ 1,734	\$ 1,776
87 Workers Comp	\$ 427	\$ 440	\$ 450	\$ 461	\$ 472	\$ 484	\$ 495	\$ 507	\$ 519	\$ 532
88 Social Security Employer	\$ 735	\$ 757	\$ 775	\$ 794	\$ 813	\$ 832	\$ 852	\$ 873	\$ 894	\$ 915
89 Retirement Contribution	\$ 2,255	\$ 2,323	\$ 2,378	\$ 2,435	\$ 2,494	\$ 2,554	\$ 2,615	\$ 2,678	\$ 2,742	\$ 2,808
90 Dental Insurance	\$ 198	\$ 204	\$ 209	\$ 214	\$ 219	\$ 224	\$ 230	\$ 235	\$ 241	\$ 247
91 Optical Insurance	\$ 26	\$ 27	\$ 27	\$ 28	\$ 29	\$ 29	\$ 30	\$ 31	\$ 32	\$ 32
92 Unemployment Compensation	\$ 36	\$ 37	\$ 38	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45
93 Rent City Vehicles	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
94 Fleet Maintenance & Repair	\$ 3,358	\$ 3,435	\$ 3,518	\$ 3,602	\$ 3,689	\$ 3,777	\$ 3,868	\$ 3,961	\$ 4,056	\$ 4,153
95 Fleet Fuel	\$ 1,811	\$ 1,853	\$ 1,897	\$ 1,943	\$ 1,989	\$ 2,037	\$ 2,086	\$ 2,136	\$ 2,187	\$ 2,240
96 Fleet Depreciation	\$ 2,018	\$ 2,064	\$ 2,114	\$ 2,165	\$ 2,217	\$ 2,270	\$ 2,324	\$ 2,380	\$ 2,437	\$ 2,496
97 Fleet Management	\$ 207	\$ 212	\$ 217	\$ 222	\$ 227	\$ 233	\$ 238	\$ 244	\$ 250	\$ 256
98 Contracted Services	\$ 8,000	\$ 8,184	\$ 8,380	\$ 8,582	\$ 8,788	\$ 8,998	\$ 9,214	\$ 9,436	\$ 9,662	\$ 9,894
Forestry Operations Post Plant Care										
99 Permanent Time Worked	\$ 3,056	\$ 3,148	\$ 3,223	\$ 3,301	\$ 3,380	\$ 3,461	\$ 3,544	\$ 3,629	\$ 3,716	\$ 3,805
100 Longevity Pay	\$ 27	\$ 28	\$ 28	\$ 29	\$ 30	\$ 31	\$ 31	\$ 32	\$ 33	\$ 34
101 Temporary Pay	\$ 5,000	\$ 5,150	\$ 5,274	\$ 5,400	\$ 5,530	\$ 5,662	\$ 5,798	\$ 5,938	\$ 6,080	\$ 6,226
102 Overtime Paid-Permanent	\$ 300	\$ 307	\$ 314	\$ 322	\$ 330	\$ 337	\$ 346	\$ 354	\$ 362	\$ 371
103 Medical Insurance	\$ 690	\$ 745	\$ 763	\$ 781	\$ 800	\$ 819	\$ 839	\$ 859	\$ 880	\$ 901
104 Retiree Health Savings Account	\$ 32	\$ 35	\$ 35	\$ 36	\$ 37	\$ 38	\$ 39	\$ 40	\$ 41	\$ 42
105 Veba Funding	\$ 286	\$ 295	\$ 302	\$ 309	\$ 316	\$ 324	\$ 332	\$ 340	\$ 348	\$ 356
106 Workers Comp	\$ 136	\$ 140	\$ 143	\$ 147	\$ 150	\$ 154	\$ 158	\$ 162	\$ 165	\$ 169
107 Social Security-Employer	\$ 233	\$ 240	\$ 246	\$ 252	\$ 258	\$ 264	\$ 270	\$ 277	\$ 283	\$ 290
108 Retirement Contribution	\$ 715	\$ 736	\$ 754	\$ 772	\$ 791	\$ 810	\$ 829	\$ 849	\$ 869	\$ 890
109 Dental Insurance	\$ 66	\$ 68	\$ 70	\$ 71	\$ 73	\$ 75	\$ 77	\$ 78	\$ 80	\$ 82
110 Optical Insurance	\$ 6	\$ 6	\$ 6	\$ 6	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
111 Unemployment Compensation	\$ 12	\$ 12	\$ 13	\$ 13	\$ 13	\$ 14	\$ 14	\$ 14	\$ 15	\$ 15
112 Rent City Vehicles	\$ 400	\$ 409	\$ 419	\$ 429	\$ 439	\$ 450	\$ 461	\$ 472	\$ 483	\$ 495
113 Contracted Services	\$ 2,000	\$ 2,046	\$ 2,095	\$ 2,145	\$ 2,197	\$ 2,250	\$ 2,304	\$ 2,359	\$ 2,415	\$ 2,473
114 Materials & Supplies	\$ 2,000	\$ 2,046	\$ 2,095	\$ 2,145	\$ 2,197	\$ 2,250	\$ 2,304	\$ 2,359	\$ 2,415	\$ 2,473
Forestry Operations Trimming										
115 Permanent Time Worked	\$ 65,247	\$ 67,204	\$ 68,817	\$ 70,469	\$ 72,160	\$ 73,892	\$ 75,665	\$ 77,481	\$ 79,341	\$ 81,245
116 Longevity Pay	\$ 630	\$ 649	\$ 664	\$ 680	\$ 697	\$ 713	\$ 731	\$ 748	\$ 766	\$ 784
117 Temporary Pay	\$ 5,000	\$ 5,150	\$ 5,274	\$ 5,400	\$ 5,530	\$ 5,662	\$ 5,798	\$ 5,938	\$ 6,080	\$ 6,226
118 Overtime Paid-Permanent	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
119 Life Insurance	\$ 27	\$ 28	\$ 28	\$ 29	\$ 30	\$ 31	\$ 31	\$ 32	\$ 33	\$ 34
120 Medical Insurance	\$ 15,440	\$ 16,675	\$ 17,075	\$ 17,485	\$ 17,905	\$ 18,335	\$ 18,775	\$ 19,225	\$ 19,687	\$ 20,159
121 Retiree Health Savings Account	\$ 580	\$ 626	\$ 641	\$ 657	\$ 673	\$ 689	\$ 705	\$ 722	\$ 740	\$ 757
122 Veba Funding	\$ 7,996	\$ 8,236	\$ 8,434	\$ 8,636	\$ 8,843	\$ 9,055	\$ 9,273	\$ 9,495	\$ 9,723	\$ 9,957
123 Workers Comp	\$ 2,911	\$ 2,998	\$ 3,070	\$ 3,144	\$ 3,219	\$ 3,297	\$ 3,376	\$ 3,457	\$ 3,540	\$ 3,625
124 Social Security-Employer	\$ 4,999	\$ 5,149	\$ 5,273	\$ 5,399	\$ 5,529	\$ 5,661	\$ 5,797	\$ 5,936	\$ 6,079	\$ 6,225
125 Retirement Contribution	\$ 15,286	\$ 15,745	\$ 16,122	\$ 16,509	\$ 16,906	\$ 17,311	\$ 17,727	\$ 18,152	\$ 18,588	\$ 19,034
126 Dental Insurance	\$ 1,377	\$ 1,418	\$ 1,452	\$ 1,487	\$ 1,523	\$ 1,559	\$ 1,597	\$ 1,635	\$ 1,674	\$ 1,715
127 Optical Insurance	\$ 162	\$ 167	\$ 171	\$ 175	\$ 179	\$ 183	\$ 188	\$ 192	\$ 197	\$ 202
128 Unemployment Compensation	\$ 252	\$ 260	\$ 266	\$ 272	\$ 279	\$ 285	\$ 292	\$ 299	\$ 306	\$ 314
129 Rent City Vehicles	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
130 Fleet Maintenance & Repair	\$ 13,261	\$ 13,566	\$ 13,892	\$ 14,225	\$ 14,566	\$ 14,916	\$ 15,274	\$ 15,641	\$ 16,016	\$ 16,400
131 Fleet Fuel	\$ 6,939	\$ 7,099	\$ 7,269	\$ 7,443	\$ 7,622	\$ 7,805	\$ 7,992	\$ 8,184	\$ 8,381	\$ 8,582
132 Fleet Depreciation	\$ 6,943	\$ 7,103	\$ 7,273	\$ 7,448	\$ 7,626	\$ 7,809	\$ 7,997	\$ 8,189	\$ 8,385	\$ 8,587
133 Fleet Management	\$ 828	\$ 847	\$ 867	\$ 888	\$ 910	\$ 931	\$ 954	\$ 977	\$ 1,000	\$ 1,024
134 Contracted Services	\$ 15,000	\$ 15,345	\$ 15,713	\$ 16,090	\$ 16,477	\$ 16,872	\$ 17,277	\$ 17,692	\$ 18,116	\$ 18,551
135 Materials & Supplies	\$ 6,000	\$ 6,138	\$ 6,285	\$ 6,436	\$ 6,591	\$ 6,749	\$ 6,911	\$ 7,077	\$ 7,246	\$ 7,420
136 Towing Charges	\$ 350	\$ 358	\$ 367	\$ 375	\$ 384	\$ 394	\$ 403	\$ 413	\$ 423	\$ 433
Forestry Operations Storm Drainage										
137 Permanent Time Worked	\$ 46,447	\$ 47,840	\$ 48,989	\$ 50,164	\$ 51,368	\$ 52,601	\$ 53,864	\$ 55,156	\$ 56,480	\$ 57,836
138 Longevity Pay	\$ 495	\$ 510	\$ 522	\$ 535	\$ 547	\$ 561	\$ 574	\$ 588	\$ 602	\$ 616

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
139 Overtime Paid-Permanent	\$ 14,000	\$ 14,322	\$ 14,666	\$ 15,018	\$ 15,378	\$ 15,747	\$ 16,125	\$ 16,512	\$ 16,908	\$ 17,314
140 Life Insurance	\$ 16	\$ 16	\$ 17	\$ 17	\$ 18	\$ 18	\$ 19	\$ 19	\$ 19	\$ 20
141 Medical Insurance	\$ 10,619	\$ 11,469	\$ 11,744	\$ 12,026	\$ 12,314	\$ 12,610	\$ 12,912	\$ 13,222	\$ 13,540	\$ 13,865
142 Retiree Health Savings Account	\$ 364	\$ 393	\$ 403	\$ 412	\$ 422	\$ 432	\$ 443	\$ 453	\$ 464	\$ 475
143 Veba Funding	\$ 6,284	\$ 6,473	\$ 6,628	\$ 6,787	\$ 6,950	\$ 7,117	\$ 7,287	\$ 7,462	\$ 7,641	\$ 7,825
144 Workers Comp	\$ 2,075	\$ 2,137	\$ 2,189	\$ 2,241	\$ 2,295	\$ 2,350	\$ 2,406	\$ 2,464	\$ 2,523	\$ 2,584
145 Social Security-Employer	\$ 3,558	\$ 3,665	\$ 3,753	\$ 3,843	\$ 3,935	\$ 4,029	\$ 4,126	\$ 4,225	\$ 4,327	\$ 4,430
146 Retirement Contribution	\$ 10,889	\$ 11,216	\$ 11,485	\$ 11,760	\$ 12,043	\$ 12,332	\$ 12,628	\$ 12,931	\$ 13,241	\$ 13,559
147 Dental Insurance	\$ 960	\$ 989	\$ 1,013	\$ 1,037	\$ 1,062	\$ 1,087	\$ 1,113	\$ 1,140	\$ 1,167	\$ 1,195
148 Optical Insurance	\$ 112	\$ 115	\$ 118	\$ 121	\$ 124	\$ 127	\$ 130	\$ 133	\$ 136	\$ 139
149 Unemployment Compensation	\$ 176	\$ 181	\$ 186	\$ 190	\$ 195	\$ 199	\$ 204	\$ 209	\$ 214	\$ 219
150 Rent City Vehicles	\$ 27,250	\$ 27,877	\$ 28,546	\$ 29,231	\$ 29,932	\$ 30,651	\$ 31,386	\$ 32,140	\$ 32,911	\$ 33,701
151 Contracted Services	\$ 20,000	\$ 20,460	\$ 20,951	\$ 21,454	\$ 21,969	\$ 22,496	\$ 23,036	\$ 23,589	\$ 24,155	\$ 24,735
152 Materials & Supplies	\$ 750	\$ 767	\$ 786	\$ 805	\$ 824	\$ 844	\$ 864	\$ 885	\$ 906	\$ 928
Forestry Operations Stump Removal										
153 Permanent Time Worked	\$ 21,112	\$ 21,745	\$ 22,267	\$ 22,802	\$ 23,349	\$ 23,909	\$ 24,483	\$ 25,071	\$ 25,672	\$ 26,289
154 Longevity Pay	\$ 225	\$ 232	\$ 237	\$ 243	\$ 249	\$ 255	\$ 261	\$ 267	\$ 274	\$ 280
155 Life Insurance	\$ 8	\$ 8	\$ 8	\$ 9	\$ 9	\$ 9	\$ 9	\$ 10	\$ 10	\$ 10
156 Medical Insurance	\$ 4,830	\$ 5,216	\$ 5,342	\$ 5,470	\$ 5,601	\$ 5,735	\$ 5,873	\$ 6,014	\$ 6,158	\$ 6,306
157 Retiree Health Savings Account	\$ 168	\$ 181	\$ 186	\$ 190	\$ 195	\$ 199	\$ 204	\$ 209	\$ 214	\$ 219
158 Veba Funding	\$ 2,856	\$ 2,942	\$ 3,012	\$ 3,085	\$ 3,159	\$ 3,234	\$ 3,312	\$ 3,392	\$ 3,473	\$ 3,556
159 Workers Comp	\$ 945	\$ 973	\$ 997	\$ 1,021	\$ 1,045	\$ 1,070	\$ 1,096	\$ 1,122	\$ 1,149	\$ 1,177
160 Social Security-Employer	\$ 1,620	\$ 1,669	\$ 1,709	\$ 1,750	\$ 1,792	\$ 1,835	\$ 1,879	\$ 1,924	\$ 1,970	\$ 2,017
161 Retirement Contribution	\$ 4,950	\$ 5,099	\$ 5,221	\$ 5,346	\$ 5,474	\$ 5,606	\$ 5,740	\$ 5,878	\$ 6,019	\$ 6,164
162 Dental Insurance	\$ 440	\$ 453	\$ 464	\$ 475	\$ 487	\$ 498	\$ 510	\$ 523	\$ 535	\$ 548
163 Optical Insurance	\$ 56	\$ 58	\$ 59	\$ 60	\$ 62	\$ 63	\$ 65	\$ 67	\$ 68	\$ 70
164 Unemployment Compensation	\$ 80	\$ 82	\$ 84	\$ 86	\$ 88	\$ 91	\$ 93	\$ 95	\$ 97	\$ 100
165 Rent City Vehicles	\$ 2,000	\$ 2,046	\$ 2,095	\$ 2,145	\$ 2,197	\$ 2,250	\$ 2,304	\$ 2,359	\$ 2,415	\$ 2,473
166 Fleet Maintenance & Repair	\$ 4,618	\$ 4,724	\$ 4,838	\$ 4,954	\$ 5,073	\$ 5,194	\$ 5,319	\$ 5,447	\$ 5,577	\$ 5,711
167 Fleet Fuel	\$ 277	\$ 283	\$ 290	\$ 297	\$ 304	\$ 312	\$ 319	\$ 327	\$ 335	\$ 343
168 Fleet Depreciation	\$ 3,863	\$ 3,952	\$ 4,047	\$ 4,144	\$ 4,243	\$ 4,345	\$ 4,449	\$ 4,556	\$ 4,666	\$ 4,777
169 Fleet Management	\$ 207	\$ 212	\$ 217	\$ 222	\$ 227	\$ 233	\$ 238	\$ 244	\$ 250	\$ 256
170 Contracted Services	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,248	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
171 Materials & Supplies	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
Forestry Operations Tree Planting										
172 Permanent Time Worked	\$ 21,112	\$ 21,745	\$ 22,267	\$ 22,802	\$ 23,349	\$ 23,909	\$ 24,483	\$ 25,071	\$ 25,672	\$ 26,289
173 Longevity Pay	\$ 225	\$ 232	\$ 237	\$ 243	\$ 249	\$ 255	\$ 261	\$ 267	\$ 274	\$ 280
174 Temporary Pay	\$ 3,000	\$ 3,090	\$ 3,164	\$ 3,240	\$ 3,318	\$ 3,397	\$ 3,479	\$ 3,563	\$ 3,648	\$ 3,736
175 Life Insurance	\$ 8	\$ 8	\$ 8	\$ 9	\$ 9	\$ 9	\$ 9	\$ 10	\$ 10	\$ 10
176 Medical Insurance	\$ 4,830	\$ 5,216	\$ 5,342	\$ 5,470	\$ 5,601	\$ 5,735	\$ 5,873	\$ 6,014	\$ 6,158	\$ 6,306
177 Veba Funding	\$ 2,856	\$ 2,942	\$ 3,012	\$ 3,085	\$ 3,159	\$ 3,234	\$ 3,312	\$ 3,392	\$ 3,473	\$ 3,556
178 Workers Comp	\$ 945	\$ 973	\$ 997	\$ 1,021	\$ 1,045	\$ 1,070	\$ 1,096	\$ 1,122	\$ 1,149	\$ 1,177
179 Social Security-Employer	\$ 1,620	\$ 1,669	\$ 1,709	\$ 1,750	\$ 1,792	\$ 1,835	\$ 1,879	\$ 1,924	\$ 1,970	\$ 2,017
180 Retirement Contribution	\$ 4,950	\$ 5,099	\$ 5,221	\$ 5,346	\$ 5,474	\$ 5,606	\$ 5,740	\$ 5,878	\$ 6,019	\$ 6,164
181 Dental Insurance	\$ 440	\$ 453	\$ 464	\$ 475	\$ 487	\$ 498	\$ 510	\$ 523	\$ 535	\$ 548
182 Optical Insurance	\$ 56	\$ 58	\$ 59	\$ 60	\$ 62	\$ 63	\$ 65	\$ 67	\$ 68	\$ 70
183 Unemployment Compensation	\$ 80	\$ 82	\$ 84	\$ 86	\$ 88	\$ 91	\$ 93	\$ 95	\$ 97	\$ 100
184 Rent City Vehicles	\$ 5,000	\$ 5,115	\$ 5,238	\$ 5,363	\$ 5,492	\$ 5,624	\$ 5,759	\$ 5,897	\$ 6,039	\$ 6,184

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
185 Fleet Maintenance & Repair	\$ 2,533	\$ 2,591	\$ 2,653	\$ 2,717	\$ 2,782	\$ 2,849	\$ 2,917	\$ 2,988	\$ 3,059	\$ 3,133
186 Fleet Depreciation	\$ 200	\$ 205	\$ 210	\$ 215	\$ 220	\$ 225	\$ 230	\$ 236	\$ 242	\$ 247
187 Fleet Management	\$ 207	\$ 212	\$ 217	\$ 222	\$ 227	\$ 233	\$ 238	\$ 244	\$ 250	\$ 256
188 Postage	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
189 Materials & Supplies	\$ 2,000	\$ 2,046	\$ 2,095	\$ 2,145	\$ 2,197	\$ 2,250	\$ 2,304	\$ 2,359	\$ 2,415	\$ 2,473
190 Tree Purchases	\$ 20,000	\$ 20,460	\$ 20,951	\$ 21,454	\$ 21,969	\$ 22,496	\$ 23,036	\$ 23,589	\$ 24,155	\$ 24,735
Forestry Operations Tree Removals										
191 Permanent Time Worked	\$ 55,927	\$ 57,605	\$ 58,987	\$ 60,403	\$ 61,853	\$ 63,337	\$ 64,857	\$ 66,414	\$ 68,008	\$ 69,640
192 Longevity Pay	\$ 540	\$ 556	\$ 570	\$ 583	\$ 597	\$ 612	\$ 626	\$ 641	\$ 657	\$ 672
193 Temporary Pay	\$ 1,000	\$ 1,030	\$ 1,055	\$ 1,080	\$ 1,106	\$ 1,132	\$ 1,160	\$ 1,188	\$ 1,216	\$ 1,245
194 Overtime Paid-Permanent	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
195 Life Insurance	\$ 19	\$ 20	\$ 20	\$ 21	\$ 21	\$ 22	\$ 22	\$ 23	\$ 23	\$ 24
196 Medical Insurance	\$ 13,232	\$ 14,291	\$ 14,634	\$ 14,985	\$ 15,344	\$ 15,713	\$ 16,090	\$ 16,476	\$ 16,871	\$ 17,276
197 Retiree Health Savings Account	\$ 495	\$ 535	\$ 547	\$ 561	\$ 574	\$ 588	\$ 602	\$ 616	\$ 631	\$ 646
198 Veba Funding	\$ 6,854	\$ 7,060	\$ 7,229	\$ 7,403	\$ 7,580	\$ 7,762	\$ 7,948	\$ 8,139	\$ 8,335	\$ 8,535
199 Workers Comp	\$ 2,500	\$ 2,575	\$ 2,637	\$ 2,700	\$ 2,765	\$ 2,831	\$ 2,899	\$ 2,969	\$ 3,040	\$ 3,113
200 Social Security-Employer	\$ 4,294	\$ 4,423	\$ 4,529	\$ 4,638	\$ 4,749	\$ 4,863	\$ 4,980	\$ 5,099	\$ 5,222	\$ 5,347
201 Retirement Contribution	\$ 13,105	\$ 13,498	\$ 13,822	\$ 14,154	\$ 14,494	\$ 14,841	\$ 15,198	\$ 15,562	\$ 15,936	\$ 16,318
202 Dental Insurance	\$ 1,188	\$ 1,224	\$ 1,253	\$ 1,283	\$ 1,314	\$ 1,345	\$ 1,378	\$ 1,411	\$ 1,445	\$ 1,479
203 Optical Insurance	\$ 136	\$ 140	\$ 143	\$ 147	\$ 150	\$ 154	\$ 158	\$ 162	\$ 165	\$ 169
204 Unemployment Compensation	\$ 216	\$ 222	\$ 228	\$ 233	\$ 239	\$ 245	\$ 250	\$ 257	\$ 263	\$ 269
205 Rent City Vehicles	\$ 20,500	\$ 20,972	\$ 21,475	\$ 21,990	\$ 22,518	\$ 23,058	\$ 23,612	\$ 24,178	\$ 24,759	\$ 25,353
206 Fleet Maintenance & Repair	\$ 724	\$ 741	\$ 758	\$ 777	\$ 795	\$ 814	\$ 834	\$ 854	\$ 874	\$ 895
207 Fleet Fuel	\$ 423	\$ 433	\$ 443	\$ 454	\$ 465	\$ 476	\$ 487	\$ 499	\$ 511	\$ 523
208 Fleet Depreciation	\$ 1,349	\$ 1,380	\$ 1,413	\$ 1,447	\$ 1,482	\$ 1,517	\$ 1,554	\$ 1,591	\$ 1,629	\$ 1,668
209 Fleet Management	\$ 621	\$ 635	\$ 651	\$ 666	\$ 682	\$ 699	\$ 715	\$ 732	\$ 750	\$ 768
210 Contracted Services	\$ 5,000	\$ 5,115	\$ 5,238	\$ 5,363	\$ 5,492	\$ 5,624	\$ 5,759	\$ 5,897	\$ 6,039	\$ 6,184
211 Postage	\$ 2,000	\$ 2,046	\$ 2,095	\$ 2,145	\$ 2,197	\$ 2,250	\$ 2,304	\$ 2,359	\$ 2,415	\$ 2,473
212 Materials & Supplies	\$ 2,000	\$ 2,046	\$ 2,095	\$ 2,145	\$ 2,197	\$ 2,250	\$ 2,304	\$ 2,359	\$ 2,415	\$ 2,473
213 Towing Charges	\$ 250	\$ 256	\$ 262	\$ 268	\$ 275	\$ 281	\$ 288	\$ 295	\$ 302	\$ 309
Field Operations Administration										
214 Permanent Time Worked	\$ 68,601	\$ 70,659	\$ 72,355	\$ 74,091	\$ 75,870	\$ 77,690	\$ 79,555	\$ 81,464	\$ 83,419	\$ 85,422
215 Annual Sick Leave Payout	\$ 241	\$ 248	\$ 254	\$ 260	\$ 267	\$ 273	\$ 279	\$ 286	\$ 293	\$ 300
216 Longevity Pay	\$ 150	\$ 155	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 182	\$ 187
217 Temporary Pay	\$ 2,500	\$ 2,575	\$ 2,637	\$ 2,700	\$ 2,765	\$ 2,831	\$ 2,899	\$ 2,969	\$ 3,040	\$ 3,113
218 Overtime Paid-Permanent	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
219 Benefit Waiver Pay	\$ 234	\$ 241	\$ 247	\$ 253	\$ 259	\$ 265	\$ 271	\$ 278	\$ 285	\$ 291
220 Life Insurance	\$ 134	\$ 138	\$ 141	\$ 145	\$ 148	\$ 152	\$ 155	\$ 159	\$ 163	\$ 167
221 Medical Insurance	\$ 10,522	\$ 11,364	\$ 11,636	\$ 11,916	\$ 12,202	\$ 12,495	\$ 12,794	\$ 13,102	\$ 13,416	\$ 13,738
222 Disability Insurance	\$ 260	\$ 268	\$ 274	\$ 281	\$ 288	\$ 294	\$ 302	\$ 309	\$ 316	\$ 324
223 Retiree Health Savings Account	\$ 216	\$ 233	\$ 239	\$ 245	\$ 250	\$ 256	\$ 263	\$ 269	\$ 275	\$ 282
224 Veba Funding	\$ 8,854	\$ 9,120	\$ 9,338	\$ 9,563	\$ 9,792	\$ 10,027	\$ 10,268	\$ 10,514	\$ 10,767	\$ 11,025
225 Workers Comp	\$ 340	\$ 350	\$ 359	\$ 367	\$ 376	\$ 385	\$ 394	\$ 404	\$ 413	\$ 423
226 Social Security-Employer	\$ 5,293	\$ 5,452	\$ 5,583	\$ 5,717	\$ 5,854	\$ 5,994	\$ 6,138	\$ 6,285	\$ 6,436	\$ 6,591
227 Retirement Contribution	\$ 16,007	\$ 16,487	\$ 16,883	\$ 17,288	\$ 17,703	\$ 18,128	\$ 18,563	\$ 19,008	\$ 19,465	\$ 19,932
228 Dental Insurance	\$ 962	\$ 991	\$ 1,015	\$ 1,039	\$ 1,064	\$ 1,089	\$ 1,116	\$ 1,142	\$ 1,170	\$ 1,198
229 Optical Insurance	\$ 112	\$ 115	\$ 118	\$ 121	\$ 124	\$ 127	\$ 130	\$ 133	\$ 136	\$ 139
230 Unemployment Compensation	\$ 175	\$ 180	\$ 185	\$ 189	\$ 194	\$ 198	\$ 203	\$ 208	\$ 213	\$ 218

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
231 Equipment Allowance	\$ 811	\$ 830	\$ 850	\$ 870	\$ 891	\$ 912	\$ 934	\$ 957	\$ 979	\$ 1,003
232 Telecommunications	\$ 250	\$ 256	\$ 262	\$ 268	\$ 275	\$ 281	\$ 288	\$ 295	\$ 302	\$ 309
233 Conference Training & Travel	\$ 2,000	\$ 2,046	\$ 2,095	\$ 2,145	\$ 2,197	\$ 2,250	\$ 2,304	\$ 2,359	\$ 2,415	\$ 2,473
234 Employee Recognition	\$ 350	\$ 358	\$ 367	\$ 375	\$ 384	\$ 394	\$ 403	\$ 413	\$ 423	\$ 433
235 Materials & Supplies	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
236 Insurance Premiums	\$ 11,261	\$ 11,520	\$ 11,796	\$ 12,080	\$ 12,370	\$ 12,666	\$ 12,970	\$ 13,282	\$ 13,600	\$ 13,927
237 Dues & Licenses	\$ 350	\$ 358	\$ 367	\$ 375	\$ 384	\$ 394	\$ 403	\$ 413	\$ 423	\$ 433
Public Works Fringe Benefits										
238 Retiree Medical Insurance	\$ 19,524	\$ 19,973	\$ 20,452	\$ 20,943	\$ 21,446	\$ 21,961	\$ 22,488	\$ 23,027	\$ 23,580	\$ 24,146
Public Works Street Sweeping										
239 Permanent Time Worked	\$ 29,536	\$ 30,422	\$ 31,152	\$ 31,900	\$ 32,665	\$ 33,449	\$ 34,252	\$ 35,074	\$ 35,916	\$ 36,778
240 Longevity Pay	\$ 600	\$ 618	\$ 633	\$ 648	\$ 664	\$ 679	\$ 696	\$ 713	\$ 730	\$ 747
241 Life Insurance	\$ 11	\$ 11	\$ 12	\$ 12	\$ 12	\$ 12	\$ 13	\$ 13	\$ 13	\$ 14
242 Veba Funding	\$ 7,140	\$ 7,354	\$ 7,531	\$ 7,711	\$ 7,897	\$ 8,086	\$ 8,280	\$ 8,479	\$ 8,682	\$ 8,891
243 Workers Comp	\$ 1,136	\$ 1,170	\$ 1,198	\$ 1,227	\$ 1,256	\$ 1,287	\$ 1,317	\$ 1,349	\$ 1,381	\$ 1,415
244 Social Security-Employer	\$ 2,268	\$ 2,336	\$ 2,392	\$ 2,450	\$ 2,508	\$ 2,569	\$ 2,630	\$ 2,693	\$ 2,758	\$ 2,824
245 Retirement Contribution	\$ 6,992	\$ 7,202	\$ 7,375	\$ 7,552	\$ 7,733	\$ 7,918	\$ 8,108	\$ 8,303	\$ 8,502	\$ 8,706
246 Dental Insurance	\$ 547	\$ 563	\$ 577	\$ 591	\$ 605	\$ 619	\$ 634	\$ 650	\$ 665	\$ 681
247 Optical Insurance	\$ 64	\$ 66	\$ 68	\$ 69	\$ 71	\$ 72	\$ 74	\$ 76	\$ 78	\$ 80
248 Unemployment Compensation	\$ 99	\$ 102	\$ 104	\$ 107	\$ 109	\$ 112	\$ 115	\$ 118	\$ 120	\$ 123
249 Rent City Vehicles	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
250 Fleet Maintenance & Repair	\$ 52,324	\$ 53,527	\$ 54,812	\$ 56,128	\$ 57,475	\$ 58,854	\$ 60,267	\$ 61,713	\$ 63,194	\$ 64,711
251 Fleet Fuel	\$ 6,192	\$ 6,334	\$ 6,486	\$ 6,642	\$ 6,802	\$ 6,965	\$ 7,132	\$ 7,303	\$ 7,478	\$ 7,658
252 Fleet Depreciation	\$ 75,168	\$ 76,897	\$ 78,742	\$ 80,632	\$ 82,567	\$ 84,549	\$ 86,578	\$ 88,656	\$ 90,784	\$ 92,963
253 Fleet Management	\$ 621	\$ 635	\$ 651	\$ 666	\$ 682	\$ 699	\$ 715	\$ 732	\$ 750	\$ 768
254 Tipping Fees	\$ 15,000	\$ 15,345	\$ 15,713	\$ 16,090	\$ 16,477	\$ 16,872	\$ 17,277	\$ 17,692	\$ 18,116	\$ 18,551
Field Operations Engineering										
255 Permanent Time Worked	\$ 16,000	\$ 16,480	\$ 16,876	\$ 17,281	\$ 17,695	\$ 18,120	\$ 18,555	\$ 19,000	\$ 19,456	\$ 19,923
256 Life Insurance	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45	\$ 46	\$ 48	\$ 49	\$ 50
257 Medical Insurance	\$ 2,858	\$ 3,087	\$ 3,161	\$ 3,237	\$ 3,314	\$ 3,394	\$ 3,475	\$ 3,559	\$ 3,644	\$ 3,732
258 Disability Insurance	\$ 100	\$ 103	\$ 105	\$ 108	\$ 111	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
259 Workers Comp	\$ 108	\$ 111	\$ 114	\$ 117	\$ 119	\$ 122	\$ 125	\$ 128	\$ 131	\$ 134
260 Social Security-Employer	\$ 1,236	\$ 1,273	\$ 1,304	\$ 1,335	\$ 1,367	\$ 1,400	\$ 1,433	\$ 1,468	\$ 1,503	\$ 1,539
261 Retirement Contribution	\$ 3,712	\$ 3,823	\$ 3,915	\$ 4,009	\$ 4,105	\$ 4,204	\$ 4,305	\$ 4,408	\$ 4,514	\$ 4,622
262 Dental Insurance	\$ 219	\$ 226	\$ 231	\$ 237	\$ 242	\$ 248	\$ 254	\$ 260	\$ 266	\$ 273
263 Optical Insurance	\$ 26	\$ 27	\$ 27	\$ 28	\$ 29	\$ 29	\$ 30	\$ 31	\$ 32	\$ 32
264 Unemployment Compensation	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45	\$ 46	\$ 47	\$ 49
265 Rent City Vehicles	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Public Works Operations										
266 Permanent Time Worked	\$ 74,650	\$ 76,890	\$ 78,735	\$ 80,624	\$ 82,559	\$ 84,541	\$ 86,570	\$ 88,648	\$ 90,775	\$ 92,954
267 Longevity Pay	\$ 900	\$ 927	\$ 949	\$ 972	\$ 995	\$ 1,019	\$ 1,044	\$ 1,069	\$ 1,094	\$ 1,121
268 Overtime Paid-Permanent	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,240	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
269 Life Insurance	\$ 50	\$ 52	\$ 53	\$ 54	\$ 55	\$ 57	\$ 58	\$ 59	\$ 61	\$ 62
270 Medical Insurance	\$ 16,289	\$ 17,592	\$ 18,014	\$ 18,447	\$ 18,889	\$ 19,343	\$ 19,807	\$ 20,282	\$ 20,769	\$ 21,268
271 Disability Insurance	\$ 69	\$ 71	\$ 73	\$ 75	\$ 76	\$ 78	\$ 80	\$ 82	\$ 84	\$ 86
272 Veba Funding	\$ 16,280	\$ 16,768	\$ 17,171	\$ 17,583	\$ 18,005	\$ 18,437	\$ 18,880	\$ 19,333	\$ 19,797	\$ 20,272
273 Workers Comp	\$ 2,654	\$ 2,734	\$ 2,799	\$ 2,866	\$ 2,935	\$ 3,006	\$ 3,078	\$ 3,152	\$ 3,227	\$ 3,305
274 Social Security-Employer	\$ 5,799	\$ 5,973	\$ 6,116	\$ 6,263	\$ 6,413	\$ 6,567	\$ 6,725	\$ 6,886	\$ 7,052	\$ 7,221

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
275 Retirement Contribution	\$ 17,527	\$ 18,053	\$ 18,486	\$ 18,930	\$ 19,384	\$ 19,849	\$ 20,326	\$ 20,813	\$ 21,313	\$ 21,825
276 Dental Insurance	\$ 1,247	\$ 1,284	\$ 1,315	\$ 1,347	\$ 1,379	\$ 1,412	\$ 1,446	\$ 1,481	\$ 1,516	\$ 1,553
277 Optical Insurance	\$ 146	\$ 150	\$ 154	\$ 158	\$ 161	\$ 165	\$ 169	\$ 173	\$ 178	\$ 182
278 Unemployment Compensation	\$ 225	\$ 232	\$ 237	\$ 243	\$ 249	\$ 255	\$ 261	\$ 267	\$ 274	\$ 280
279 Equipment Allowance	\$ 965	\$ 987	\$ 1,011	\$ 1,035	\$ 1,060	\$ 1,085	\$ 1,111	\$ 1,138	\$ 1,165	\$ 1,193
280 Radio Maintenance	\$ 1,219	\$ 1,247	\$ 1,277	\$ 1,308	\$ 1,339	\$ 1,371	\$ 1,404	\$ 1,438	\$ 1,472	\$ 1,508
281 Radio System Service Charge	\$ 11,811	\$ 12,083	\$ 12,373	\$ 12,670	\$ 12,974	\$ 13,285	\$ 13,604	\$ 13,930	\$ 14,265	\$ 14,607
282 Contracted Services	\$ 200	\$ 205	\$ 210	\$ 215	\$ 220	\$ 225	\$ 230	\$ 236	\$ 242	\$ 247
283 Conference Training & Travel	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
284 Uniforms & Accessories	\$ 720	\$ 737	\$ 754	\$ 772	\$ 791	\$ 810	\$ 829	\$ 849	\$ 870	\$ 890
285 Materials & Supplies	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
286 Dues & Licenses	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
Public Works Revolving Equipment										
287 Fleet Maintenance & Repair	\$ 89,076	\$ 91,125	\$ 93,312	\$ 95,551	\$ 97,844	\$ 100,193	\$ 102,597	\$ 105,060	\$ 107,581	\$ 110,163
288 Fleet Fuel	\$ 31,756	\$ 32,486	\$ 33,266	\$ 34,064	\$ 34,882	\$ 35,719	\$ 36,576	\$ 37,454	\$ 38,353	\$ 39,274
289 Fleet Depreciation	\$ 113,806	\$ 116,424	\$ 119,218	\$ 122,079	\$ 125,009	\$ 128,009	\$ 131,081	\$ 134,227	\$ 137,449	\$ 140,747
290 Fleet Management	\$ 4,347	\$ 4,447	\$ 4,554	\$ 4,663	\$ 4,775	\$ 4,890	\$ 5,007	\$ 5,127	\$ 5,250	\$ 5,376
291 Storm Water Runoff	\$ 3,000	\$ 3,069	\$ 3,143	\$ 3,218	\$ 3,295	\$ 3,374	\$ 3,455	\$ 3,538	\$ 3,623	\$ 3,710
Public Works Miss Dig										
292 Permanent Time Worked	\$ 12,696	\$ 13,077	\$ 13,391	\$ 13,712	\$ 14,041	\$ 14,378	\$ 14,723	\$ 15,077	\$ 15,438	\$ 15,809
293 Longevity Pay	\$ 300	\$ 309	\$ 316	\$ 324	\$ 332	\$ 340	\$ 348	\$ 356	\$ 365	\$ 374
294 Overtime Paid-Permanent	\$ 2,500	\$ 2,558	\$ 2,619	\$ 2,682	\$ 2,746	\$ 2,812	\$ 2,879	\$ 2,949	\$ 3,019	\$ 3,092
295 Life Insurance	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
296 Medical Insurance	\$ 2,758	\$ 2,979	\$ 3,050	\$ 3,123	\$ 3,198	\$ 3,275	\$ 3,354	\$ 3,434	\$ 3,517	\$ 3,601
297 Veba Funding	\$ 2,856	\$ 2,942	\$ 3,012	\$ 3,085	\$ 3,159	\$ 3,234	\$ 3,312	\$ 3,392	\$ 3,473	\$ 3,556
298 Workers Comp	\$ 496	\$ 511	\$ 523	\$ 536	\$ 549	\$ 562	\$ 575	\$ 589	\$ 603	\$ 618
299 Social Security-Employer	\$ 988	\$ 1,018	\$ 1,042	\$ 1,067	\$ 1,093	\$ 1,119	\$ 1,146	\$ 1,173	\$ 1,201	\$ 1,230
300 Retirement Contribution	\$ 3,015	\$ 3,105	\$ 3,180	\$ 3,256	\$ 3,334	\$ 3,414	\$ 3,496	\$ 3,580	\$ 3,666	\$ 3,754
301 Dental Insurance	\$ 219	\$ 226	\$ 231	\$ 237	\$ 242	\$ 248	\$ 254	\$ 260	\$ 266	\$ 273
302 Optical Insurance	\$ 26	\$ 27	\$ 27	\$ 28	\$ 29	\$ 29	\$ 30	\$ 31	\$ 32	\$ 32
303 Unemployment Compensation	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45	\$ 46	\$ 47	\$ 49
304 Equipment Allowance	\$ 156	\$ 160	\$ 163	\$ 167	\$ 171	\$ 175	\$ 180	\$ 184	\$ 188	\$ 193
305 Materials & Supplies	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
306 Dues & Licenses	\$ 800	\$ 818	\$ 838	\$ 858	\$ 879	\$ 900	\$ 921	\$ 944	\$ 966	\$ 989
Public Works Televising Collection System										
307 Permanent Time Worked	\$ 12,542	\$ 12,918	\$ 13,228	\$ 13,546	\$ 13,871	\$ 14,204	\$ 14,545	\$ 14,894	\$ 15,251	\$ 15,617
308 Longevity Pay	\$ 75	\$ 77	\$ 79	\$ 81	\$ 83	\$ 85	\$ 87	\$ 89	\$ 91	\$ 93
309 Life Insurance	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
310 Medical Insurance	\$ 3,447	\$ 3,723	\$ 3,812	\$ 3,904	\$ 3,997	\$ 4,093	\$ 4,191	\$ 4,292	\$ 4,395	\$ 4,501
311 Workers Comp	\$ 476	\$ 490	\$ 502	\$ 514	\$ 526	\$ 539	\$ 552	\$ 565	\$ 579	\$ 593
312 Social Security-Employer	\$ 961	\$ 990	\$ 1,014	\$ 1,038	\$ 1,063	\$ 1,088	\$ 1,114	\$ 1,141	\$ 1,169	\$ 1,197
313 Retirement Contribution	\$ 2,927	\$ 3,015	\$ 3,087	\$ 3,161	\$ 3,237	\$ 3,315	\$ 3,394	\$ 3,476	\$ 3,559	\$ 3,645
314 Dental Insurance	\$ 274	\$ 282	\$ 289	\$ 296	\$ 303	\$ 310	\$ 318	\$ 325	\$ 333	\$ 341
315 Optical Insurance	\$ 32	\$ 33	\$ 34	\$ 35	\$ 35	\$ 36	\$ 37	\$ 38	\$ 39	\$ 40
316 Unemployment Compensation	\$ 49	\$ 50	\$ 52	\$ 53	\$ 54	\$ 55	\$ 57	\$ 58	\$ 60	\$ 61
317 Contracted Services	\$ 100	\$ 102	\$ 105	\$ 107	\$ 110	\$ 112	\$ 115	\$ 118	\$ 121	\$ 124
318 Materials & Supplies	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618

Public Works Maintenance-Manhole

319	Permanent Time Worked	\$	30,471	\$	31,385	\$	32,138	\$	32,910	\$	33,700	\$	34,508	\$	35,337	\$	36,185	\$	37,053	\$	37,942
320	Life Insurance	\$	11	\$	11	\$	12	\$	12	\$	12	\$	12	\$	13	\$	13	\$	13	\$	14
321	Medical Insurance	\$	6,618	\$	7,147	\$	7,319	\$	7,495	\$	7,675	\$	7,859	\$	8,047	\$	8,240	\$	8,438	\$	8,641
322	Social Security-Employer	\$	2,337	\$	2,407	\$	2,465	\$	2,524	\$	2,585	\$	2,647	\$	2,710	\$	2,775	\$	2,842	\$	2,910
323	Dental Insurance	\$	525	\$	541	\$	554	\$	567	\$	581	\$	595	\$	609	\$	623	\$	638	\$	654
324	Optical Insurance	\$	61	\$	63	\$	64	\$	66	\$	67	\$	69	\$	71	\$	72	\$	74	\$	76
325	Unemployment Compensation	\$	95	\$	98	\$	100	\$	103	\$	105	\$	108	\$	110	\$	113	\$	116	\$	118
326	Materials & Supplies	\$	10,000	\$	10,230	\$	10,476	\$	10,727	\$	10,984	\$	11,248	\$	11,518	\$	11,794	\$	12,077	\$	12,367

Public Works Ditch Maintenance

327	Permanent Time Worked	\$	54,933	\$	56,581	\$	57,939	\$	59,329	\$	60,753	\$	62,211	\$	63,705	\$	65,233	\$	66,799	\$	68,402
328	Longevity Pay	\$	600	\$	618	\$	633	\$	648	\$	664	\$	679	\$	696	\$	713	\$	730	\$	747
329	Overtime Paid-Permanent	\$	800	\$	818	\$	838	\$	858	\$	879	\$	900	\$	921	\$	944	\$	966	\$	989
330	Life Insurance	\$	22	\$	23	\$	23	\$	24	\$	24	\$	25	\$	26	\$	26	\$	27	\$	27
331	Medical Insurance	\$	13,788	\$	14,891	\$	15,248	\$	15,614	\$	15,989	\$	16,373	\$	16,766	\$	17,168	\$	17,580	\$	18,002
332	Veolia Funding	\$	14,280	\$	14,708	\$	15,061	\$	15,423	\$	15,793	\$	16,172	\$	16,560	\$	16,958	\$	17,365	\$	17,781
333	Workers Comp	\$	2,094	\$	2,157	\$	2,209	\$	2,262	\$	2,316	\$	2,371	\$	2,428	\$	2,487	\$	2,546	\$	2,607
334	Social Security-Employer	\$	4,211	\$	4,337	\$	4,441	\$	4,548	\$	4,657	\$	4,769	\$	4,883	\$	5,001	\$	5,121	\$	5,244
335	Retirement Contribution	\$	12,884	\$	13,271	\$	13,589	\$	13,915	\$	14,249	\$	14,591	\$	14,941	\$	15,300	\$	15,667	\$	16,043
336	Dental Insurance	\$	1,094	\$	1,127	\$	1,154	\$	1,182	\$	1,210	\$	1,239	\$	1,269	\$	1,299	\$	1,330	\$	1,362
337	Optical Insurance	\$	128	\$	132	\$	135	\$	138	\$	142	\$	145	\$	148	\$	152	\$	156	\$	159
338	Unemployment Compensation	\$	197	\$	203	\$	208	\$	213	\$	218	\$	223	\$	228	\$	234	\$	240	\$	245
339	Equipment Leasing	\$	10,000	\$	10,230	\$	10,476	\$	10,727	\$	10,984	\$	11,248	\$	11,518	\$	11,794	\$	12,077	\$	12,367
340	Materials & Supplies	\$	10,000	\$	10,230	\$	10,476	\$	10,727	\$	10,984	\$	11,248	\$	11,518	\$	11,794	\$	12,077	\$	12,367

Public Works Catchbasin Maintenance

341	Permanent Time Worked	\$	80,725	\$	83,147	\$	85,142	\$	87,186	\$	89,278	\$	91,421	\$	93,615	\$	95,862	\$	98,162	\$	100,518
342	Longevity Pay	\$	750	\$	773	\$	791	\$	810	\$	829	\$	849	\$	870	\$	891	\$	912	\$	934
343	Overtime Paid-Permanent	\$	3,000	\$	3,069	\$	3,143	\$	3,218	\$	3,295	\$	3,374	\$	3,455	\$	3,538	\$	3,623	\$	3,710
344	Life Insurance	\$	33	\$	34	\$	35	\$	36	\$	36	\$	37	\$	38	\$	39	\$	40	\$	41
345	Medical Insurance	\$	20,682	\$	22,337	\$	22,873	\$	23,422	\$	23,984	\$	24,559	\$	25,149	\$	25,752	\$	26,370	\$	27,003
346	Retiree Health Savings Account	\$	830	\$	896	\$	918	\$	940	\$	963	\$	986	\$	1,009	\$	1,033	\$	1,058	\$	1,084
347	Veolia Funding	\$	7,140	\$	7,354	\$	7,531	\$	7,711	\$	7,897	\$	8,086	\$	8,280	\$	8,479	\$	8,682	\$	8,891
348	Workers Comp	\$	3,072	\$	3,164	\$	3,240	\$	3,318	\$	3,397	\$	3,479	\$	3,563	\$	3,648	\$	3,736	\$	3,825
349	Social Security-Employer	\$	6,187	\$	6,373	\$	6,526	\$	6,682	\$	6,843	\$	7,007	\$	7,175	\$	7,347	\$	7,523	\$	7,704
350	Retirement Contribution	\$	18,902	\$	19,469	\$	19,936	\$	20,415	\$	20,905	\$	21,406	\$	21,920	\$	22,446	\$	22,985	\$	23,537
351	Dental Insurance	\$	1,641	\$	1,690	\$	1,731	\$	1,772	\$	1,815	\$	1,858	\$	1,903	\$	1,949	\$	1,995	\$	2,043
352	Optical Insurance	\$	192	\$	198	\$	203	\$	207	\$	212	\$	217	\$	223	\$	228	\$	233	\$	239
353	Unemployment Compensation	\$	296	\$	305	\$	312	\$	320	\$	327	\$	335	\$	343	\$	352	\$	360	\$	369
354	Contracted Services	\$	20,000	\$	20,460	\$	20,951	\$	21,454	\$	21,969	\$	22,496	\$	23,036	\$	23,589	\$	24,155	\$	24,735
355	Materials & Supplies	\$	50,000	\$	51,150	\$	52,378	\$	53,635	\$	54,922	\$	56,240	\$	57,590	\$	58,972	\$	60,387	\$	61,837

Public Works Jetting

356	Permanent Time Worked	\$	101,109	\$	104,142	\$	106,642	\$	109,201	\$	111,822	\$	114,506	\$	117,254	\$	120,068	\$	122,949	\$	125,900
357	Longevity Pay	\$	1,425	\$	1,468	\$	1,503	\$	1,539	\$	1,576	\$	1,614	\$	1,653	\$	1,692	\$	1,733	\$	1,774
358	Overtime Paid-Permanent	\$	1,000	\$	1,023	\$	1,048	\$	1,073	\$	1,098	\$	1,125	\$	1,152	\$	1,179	\$	1,208	\$	1,237
359	Life Insurance	\$	39	\$	40	\$	41	\$	42	\$	43	\$	44	\$	45	\$	46	\$	47	\$	49
360	Medical Insurance	\$	24,129	\$	26,059	\$	26,685	\$	27,325	\$	27,981	\$	28,653	\$	29,340	\$	30,044	\$	30,765	\$	31,504
361	Veolia Funding	\$	14,280	\$	14,708	\$	15,061	\$	15,423	\$	15,793	\$	16,172	\$	16,560	\$	16,958	\$	17,365	\$	17,781
362	Workers Comp	\$	3,866	\$	3,982	\$	4,078	\$	4,175	\$	4,276	\$	4,378	\$	4,483	\$	4,591	\$	4,701	\$	4,814

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
363 Social Security-Employer	\$ 7,756	\$ 7,989	\$ 8,180	\$ 8,377	\$ 8,578	\$ 8,784	\$ 8,984	\$ 9,210	\$ 9,431	\$ 9,658
364 Retirement Contribution	\$ 23,788	\$ 24,502	\$ 25,090	\$ 25,692	\$ 26,308	\$ 26,940	\$ 27,586	\$ 28,248	\$ 28,926	\$ 29,621
365 Dental Insurance	\$ 1,914	\$ 1,971	\$ 2,019	\$ 2,067	\$ 2,117	\$ 2,168	\$ 2,220	\$ 2,273	\$ 2,327	\$ 2,383
366 Optical Insurance	\$ 224	\$ 231	\$ 236	\$ 242	\$ 248	\$ 254	\$ 260	\$ 266	\$ 272	\$ 279
367 Unemployment Compensation	\$ 345	\$ 355	\$ 364	\$ 373	\$ 382	\$ 391	\$ 400	\$ 410	\$ 420	\$ 430
368 Tipping Fees	\$ 8,000	\$ 8,184	\$ 8,380	\$ 8,582	\$ 8,788	\$ 8,998	\$ 9,214	\$ 9,436	\$ 9,662	\$ 9,894
369 Materials & Supplies	\$ 3,000	\$ 3,069	\$ 3,143	\$ 3,218	\$ 3,295	\$ 3,374	\$ 3,455	\$ 3,538	\$ 3,623	\$ 3,710
Public Works Illicit Discharge Elimination										
370 Permanent Time Worked	\$ 8,050	\$ 8,292	\$ 8,490	\$ 8,694	\$ 8,903	\$ 9,117	\$ 9,335	\$ 9,559	\$ 9,789	\$ 10,024
371 Life Insurance	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4
372 Social Security-Employer	\$ 616	\$ 634	\$ 650	\$ 665	\$ 681	\$ 698	\$ 714	\$ 732	\$ 749	\$ 767
373 Unemployment Compensation	\$ 30	\$ 31	\$ 32	\$ 32	\$ 33	\$ 34	\$ 35	\$ 36	\$ 36	\$ 37
374 Rent City Vehicles	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
375 Materials & Supplies	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,248	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
Public Works Culvert Maintenance										
376 Permanent Time Worked	\$ 5,366	\$ 5,527	\$ 5,660	\$ 5,795	\$ 5,935	\$ 6,077	\$ 6,223	\$ 6,372	\$ 6,525	\$ 6,682
377 Life Insurance	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
378 Social Security-Employer	\$ 411	\$ 423	\$ 433	\$ 444	\$ 455	\$ 465	\$ 477	\$ 488	\$ 500	\$ 512
379 Unemployment Compensation	\$ 20	\$ 21	\$ 21	\$ 22	\$ 22	\$ 23	\$ 23	\$ 24	\$ 24	\$ 25
380 Contracted Services	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,248	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
381 Materials & Supplies	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
Public Works Best Management Practices										
382 Permanent Time Worked	\$ 13,416	\$ 13,818	\$ 14,150	\$ 14,490	\$ 14,837	\$ 15,194	\$ 15,558	\$ 15,932	\$ 16,314	\$ 16,706
383 Longevity Pay	\$ 75	\$ 77	\$ 79	\$ 81	\$ 83	\$ 85	\$ 87	\$ 89	\$ 91	\$ 93
384 Life Insurance	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
385 Workers Comp	\$ 509	\$ 524	\$ 537	\$ 550	\$ 563	\$ 576	\$ 590	\$ 604	\$ 619	\$ 634
386 Social Security-Employer	\$ 1,028	\$ 1,059	\$ 1,084	\$ 1,110	\$ 1,137	\$ 1,164	\$ 1,192	\$ 1,221	\$ 1,250	\$ 1,280
387 Retirement Contribution	\$ 3,130	\$ 3,224	\$ 3,301	\$ 3,381	\$ 3,462	\$ 3,545	\$ 3,630	\$ 3,717	\$ 3,806	\$ 3,897
388 Unemployment Compensation	\$ 49	\$ 50	\$ 52	\$ 53	\$ 54	\$ 55	\$ 57	\$ 58	\$ 60	\$ 61
389 Materials & Supplies	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
Public Works Maintenance-Mains										
390 Permanent Time Worked	\$ 28,102	\$ 28,945	\$ 29,640	\$ 30,351	\$ 31,080	\$ 31,825	\$ 32,589	\$ 33,371	\$ 34,172	\$ 34,992
391 Overtime Paid-Permanent	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
392 Benefit Waiver Pay	\$ 1,000	\$ 1,030	\$ 1,055	\$ 1,080	\$ 1,106	\$ 1,132	\$ 1,160	\$ 1,188	\$ 1,216	\$ 1,245
393 Life Insurance	\$ 11	\$ 11	\$ 12	\$ 12	\$ 12	\$ 12	\$ 13	\$ 13	\$ 13	\$ 14
394 Medical Insurance	\$ 276	\$ 298	\$ 305	\$ 313	\$ 320	\$ 328	\$ 336	\$ 344	\$ 352	\$ 360
395 Retiree Health Savings Account	\$ 415	\$ 448	\$ 459	\$ 470	\$ 481	\$ 493	\$ 505	\$ 517	\$ 529	\$ 542
396 Workers Comp	\$ 1,066	\$ 1,098	\$ 1,124	\$ 1,151	\$ 1,179	\$ 1,207	\$ 1,236	\$ 1,266	\$ 1,296	\$ 1,327
397 Social Security-Employer	\$ 2,153	\$ 2,218	\$ 2,271	\$ 2,325	\$ 2,381	\$ 2,438	\$ 2,497	\$ 2,557	\$ 2,618	\$ 2,681
398 Retirement Contribution	\$ 6,559	\$ 6,756	\$ 6,918	\$ 7,084	\$ 7,254	\$ 7,428	\$ 7,606	\$ 7,789	\$ 7,976	\$ 8,167
399 Dental Insurance	\$ 22	\$ 23	\$ 23	\$ 24	\$ 24	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27
400 Optical Insurance	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
401 Unemployment Compensation	\$ 103	\$ 106	\$ 109	\$ 111	\$ 114	\$ 117	\$ 119	\$ 122	\$ 125	\$ 128
402 Contracted Services	\$ 50,000	\$ 51,150	\$ 52,378	\$ 53,635	\$ 54,922	\$ 56,240	\$ 57,590	\$ 58,972	\$ 60,387	\$ 61,837
403 Materials & Supplies	\$ 19,500	\$ 19,949	\$ 20,427	\$ 20,918	\$ 21,420	\$ 21,934	\$ 22,460	\$ 22,999	\$ 23,551	\$ 24,116

Public Works Capital Outlay-Mains

404 Materials & Supplies

405 Permanent Time Worked

Public Services Administration

406 Accrued Leave Balances Changes

407 Life Insurance

408 Medical Insurance

409 Disability Insurance

410 Veba Funding

411 Workers Comp

412 Social Security-Employer

413 Retirement Contribution

414 Dental Insurance

415 Optical Insurance

416 Unemployment Compensation

417 Equipment Allowance

418 Professional Services

419 Municipal Service Charges

Utilities-Water Treatment WTP Operation

420 Permanent Time Worked

421 Life Insurance

422 Medical Insurance

423 Retiree Health Savings Account

424 Workers Comp

425 Social Security-Employer

426 Retirement Contribution

427 Dental Insurance

428 Unemployment Compensation

Customer Service Administration

429 Permanent Time Worked

430 Life Insurance

431 Medical Insurance

432 Disability Insurance

433 Veba Funding

434 Workers Comp

435 Social Security-Employer

436 Retirement Contribution

437 Dental Insurance

438 Optical Insurance

439 Unemployment Compensation

Forestry Operations Tree Planting

440 Retiree Health Savings Account

Forestry Operations Tree Removals

441 Telecommunications

Field Operations Engineering

442 Equipment Allowance

443 Retiree Health Savings Account

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Public Works Capital Outlay-Mains										
404 Materials & Supplies	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
Public Services Administration										
405 Permanent Time Worked	\$ 23,033	\$ 23,724	\$ 24,293	\$ 24,876	\$ 25,473	\$ 26,085	\$ 26,711	\$ 27,352	\$ 28,008	\$ 28,681
406 Accrued Leave Balances Changes	\$ 25,000	\$ 25,575	\$ 26,189	\$ 26,817	\$ 27,461	\$ 28,120	\$ 28,795	\$ 29,486	\$ 30,194	\$ 30,918
407 Life Insurance	\$ 63	\$ 65	\$ 66	\$ 68	\$ 70	\$ 71	\$ 73	\$ 75	\$ 77	\$ 78
408 Medical Insurance	\$ 4,211	\$ 4,548	\$ 4,657	\$ 4,769	\$ 4,883	\$ 5,000	\$ 5,120	\$ 5,243	\$ 5,369	\$ 5,498
409 Disability Insurance	\$ 150	\$ 155	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 182	\$ 187
410 Voba Funding	\$ 2,142	\$ 2,206	\$ 2,259	\$ 2,313	\$ 2,369	\$ 2,426	\$ 2,484	\$ 2,544	\$ 2,605	\$ 2,667
411 Workers Comp	\$ 65	\$ 67	\$ 69	\$ 70	\$ 72	\$ 74	\$ 75	\$ 77	\$ 79	\$ 81
412 Social Security-Employer	\$ 1,786	\$ 1,840	\$ 1,884	\$ 1,929	\$ 1,975	\$ 2,023	\$ 2,071	\$ 2,121	\$ 2,172	\$ 2,224
413 Retirement Contribution	\$ 5,405	\$ 5,567	\$ 5,701	\$ 5,838	\$ 5,978	\$ 6,121	\$ 6,268	\$ 6,418	\$ 6,573	\$ 6,730
414 Dental Insurance	\$ 328	\$ 338	\$ 346	\$ 354	\$ 363	\$ 371	\$ 380	\$ 390	\$ 399	\$ 408
415 Optical Insurance	\$ 38	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45	\$ 46	\$ 47
416 Unemployment Compensation	\$ 60	\$ 62	\$ 63	\$ 65	\$ 66	\$ 68	\$ 70	\$ 71	\$ 73	\$ 75
417 Equipment Allowance	\$ 54	\$ 55	\$ 57	\$ 58	\$ 59	\$ 61	\$ 62	\$ 64	\$ 65	\$ 67
418 Professional Services	\$ 545,000	\$ 557,535	\$ 570,916	\$ 584,618	\$ 598,649	\$ 613,016	\$ 627,729	\$ 642,794	\$ 658,221	\$ 674,018
419 Municipal Service Charges	\$ 214,544	\$ 219,479	\$ 224,746	\$ 230,140	\$ 235,663	\$ 241,319	\$ 247,111	\$ 253,041	\$ 259,114	\$ 265,333
Utilities-Water Treatment WTP Operation										
420 Permanent Time Worked	\$ 14,056	\$ 14,478	\$ 14,825	\$ 15,181	\$ 15,545	\$ 15,918	\$ 16,300	\$ 16,692	\$ 17,092	\$ 17,502
421 Life Insurance	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
422 Medical Insurance	\$ 3,447	\$ 3,723	\$ 3,812	\$ 3,904	\$ 3,997	\$ 4,093	\$ 4,191	\$ 4,292	\$ 4,395	\$ 4,501
423 Retiree Health Savings Account	\$ 208	\$ 225	\$ 230	\$ 236	\$ 241	\$ 247	\$ 253	\$ 259	\$ 265	\$ 272
424 Workers Comp	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45	\$ 46	\$ 47	\$ 49
425 Social Security-Employer	\$ 1,076	\$ 1,108	\$ 1,135	\$ 1,162	\$ 1,190	\$ 1,219	\$ 1,248	\$ 1,278	\$ 1,308	\$ 1,340
426 Retirement Contribution	\$ 3,261	\$ 3,359	\$ 3,439	\$ 3,522	\$ 3,607	\$ 3,693	\$ 3,782	\$ 3,872	\$ 3,965	\$ 4,061
427 Dental Insurance	\$ 273	\$ 281	\$ 288	\$ 295	\$ 302	\$ 309	\$ 317	\$ 324	\$ 332	\$ 340
428 Unemployment Compensation	\$ 49	\$ 50	\$ 52	\$ 53	\$ 54	\$ 55	\$ 57	\$ 58	\$ 60	\$ 61
Customer Service Administration										
429 Permanent Time Worked	\$ 23,219	\$ 23,916	\$ 24,490	\$ 25,077	\$ 25,679	\$ 26,295	\$ 26,927	\$ 27,573	\$ 28,235	\$ 28,912
430 Life Insurance	\$ 60	\$ 62	\$ 63	\$ 65	\$ 66	\$ 68	\$ 70	\$ 71	\$ 73	\$ 75
431 Medical Insurance	\$ 4,286	\$ 4,629	\$ 4,740	\$ 4,854	\$ 4,970	\$ 5,090	\$ 5,212	\$ 5,337	\$ 5,465	\$ 5,596
432 Disability Insurance	\$ 150	\$ 155	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 182	\$ 187
433 Voba Funding	\$ 4,284	\$ 4,413	\$ 4,518	\$ 4,627	\$ 4,738	\$ 4,852	\$ 4,968	\$ 5,087	\$ 5,209	\$ 5,334
434 Workers Comp	\$ 65	\$ 67	\$ 69	\$ 70	\$ 72	\$ 74	\$ 75	\$ 77	\$ 79	\$ 81
435 Social Security-Employer	\$ 1,778	\$ 1,831	\$ 1,875	\$ 1,920	\$ 1,966	\$ 2,014	\$ 2,062	\$ 2,111	\$ 2,162	\$ 2,214
436 Retirement Contribution	\$ 5,387	\$ 5,549	\$ 5,682	\$ 5,818	\$ 5,958	\$ 6,101	\$ 6,247	\$ 6,397	\$ 6,551	\$ 6,708
437 Dental Insurance	\$ 328	\$ 338	\$ 346	\$ 354	\$ 363	\$ 371	\$ 380	\$ 390	\$ 399	\$ 408
438 Optical Insurance	\$ 38	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45	\$ 46	\$ 47
439 Unemployment Compensation	\$ 59	\$ 61	\$ 62	\$ 64	\$ 65	\$ 67	\$ 68	\$ 70	\$ 72	\$ 73
Forestry Operations Tree Planting										
440 Retiree Health Savings Account	\$ 168	\$ 181	\$ 186	\$ 190	\$ 195	\$ 199	\$ 204	\$ 209	\$ 214	\$ 219
Forestry Operations Tree Removals										
441 Telecommunications	\$ 2,200	\$ 2,251	\$ 2,305	\$ 2,360	\$ 2,417	\$ 2,475	\$ 2,534	\$ 2,595	\$ 2,657	\$ 2,721
Field Operations Engineering										
442 Equipment Allowance	\$ 156	\$ 160	\$ 163	\$ 167	\$ 171	\$ 175	\$ 180	\$ 184	\$ 188	\$ 193
443 Retiree Health Savings Account	\$ 166	\$ 179	\$ 184	\$ 188	\$ 193	\$ 197	\$ 202	\$ 207	\$ 212	\$ 217

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<u>Public Works Maintenance-Manhole</u>										
444 Longevity Pay	\$ 432	\$ 445	\$ 456	\$ 467	\$ 478	\$ 489	\$ 501	\$ 513	\$ 525	\$ 538
445 Veba Funding	\$ 6,855	\$ 7,061	\$ 7,230	\$ 7,404	\$ 7,581	\$ 7,763	\$ 7,950	\$ 8,140	\$ 8,336	\$ 8,536
446 Workers Comp	\$ 1,165	\$ 1,200	\$ 1,229	\$ 1,258	\$ 1,288	\$ 1,319	\$ 1,351	\$ 1,383	\$ 1,417	\$ 1,451
447 Retirement Contribution	\$ 7,170	\$ 7,385	\$ 7,562	\$ 7,744	\$ 7,930	\$ 8,120	\$ 8,315	\$ 8,514	\$ 8,719	\$ 8,928
<u>Public Works Illicit Discharge Elimination</u>										
448 Benefit Waiver Pay	\$ 301	\$ 310	\$ 317	\$ 325	\$ 333	\$ 341	\$ 349	\$ 357	\$ 366	\$ 375
449 Retiree Health Savings Account	\$ 125	\$ 135	\$ 138	\$ 142	\$ 145	\$ 148	\$ 152	\$ 156	\$ 159	\$ 163
450 Workers Comp	\$ 305	\$ 314	\$ 322	\$ 329	\$ 337	\$ 345	\$ 354	\$ 362	\$ 371	\$ 380
451 Retirement Contribution	\$ 1,878	\$ 1,934	\$ 1,981	\$ 2,028	\$ 2,077	\$ 2,127	\$ 2,178	\$ 2,230	\$ 2,284	\$ 2,338
<u>Public Works Culvert Maintenance</u>										
452 Benefit Waiver Pay	\$ 200	\$ 206	\$ 211	\$ 216	\$ 221	\$ 226	\$ 232	\$ 238	\$ 243	\$ 249
453 Retiree Health Savings Account	\$ 83	\$ 90	\$ 92	\$ 94	\$ 96	\$ 99	\$ 101	\$ 103	\$ 106	\$ 108
454 Workers Comp	\$ 203	\$ 209	\$ 214	\$ 219	\$ 225	\$ 230	\$ 235	\$ 241	\$ 247	\$ 253
455 Retirement Contribution	\$ 1,252	\$ 1,290	\$ 1,321	\$ 1,352	\$ 1,385	\$ 1,418	\$ 1,452	\$ 1,487	\$ 1,522	\$ 1,559
<u>Public Works Best Management Practices</u>										
456 Benefit Waiver Pay	\$ 499	\$ 514	\$ 526	\$ 539	\$ 552	\$ 565	\$ 579	\$ 593	\$ 607	\$ 621
457 Retiree Health Savings Account	\$ 208	\$ 225	\$ 230	\$ 236	\$ 241	\$ 247	\$ 253	\$ 259	\$ 265	\$ 272
<u>Public Works Maintenance-Mains</u>										
458 Longevity Pay	\$ 168	\$ 173	\$ 177	\$ 181	\$ 186	\$ 190	\$ 195	\$ 200	\$ 204	\$ 209
459 Veba Funding	\$ 285	\$ 294	\$ 301	\$ 308	\$ 315	\$ 323	\$ 331	\$ 338	\$ 347	\$ 355
<u>Public Services Administration</u>										
460 Annual Sick Leave Payout	\$ 264	\$ 272	\$ 278	\$ 285	\$ 292	\$ 299	\$ 306	\$ 314	\$ 321	\$ 329
<u>Forestry Operations Post Plant Care</u>										
461 Benefit Waiver Pay	\$ 18	\$ 19	\$ 19	\$ 19	\$ 20	\$ 20	\$ 21	\$ 21	\$ 22	\$ 22
<u>Forestry Operations Trimming</u>										
462 Benefit Waiver Pay	\$ 252	\$ 260	\$ 266	\$ 272	\$ 279	\$ 285	\$ 292	\$ 299	\$ 306	\$ 314
<u>Forestry Operations Storm Drainage</u>										
463 Benefit Waiver Pay	\$ 198	\$ 204	\$ 209	\$ 214	\$ 219	\$ 224	\$ 230	\$ 235	\$ 241	\$ 247
<u>Forestry Operations Stump Removal</u>										
464 Benefit Waiver Pay	\$ 90	\$ 93	\$ 95	\$ 97	\$ 100	\$ 102	\$ 104	\$ 107	\$ 109	\$ 112
<u>Forestry Operations Tree Planting</u>										
465 Benefit Waiver Pay	\$ 90	\$ 93	\$ 95	\$ 97	\$ 100	\$ 102	\$ 104	\$ 107	\$ 109	\$ 112
<u>Forestry Operations Tree Removals</u>										
466 Benefit Waiver Pay	\$ 216	\$ 222	\$ 228	\$ 233	\$ 239	\$ 245	\$ 250	\$ 257	\$ 263	\$ 269
<u>Public Works Televising Collection System</u>										
467 Retiree Health Savings Account	\$ 208	\$ 225	\$ 230	\$ 236	\$ 241	\$ 247	\$ 253	\$ 259	\$ 265	\$ 272
<u>Public Works Jetting</u>										
468 Retiree Health Savings Account	\$ 623	\$ 673	\$ 689	\$ 706	\$ 722	\$ 740	\$ 758	\$ 776	\$ 794	\$ 813
<u>Public Works Illicit Discharge Elimination</u>										
469 Longevity Pay	\$ 45	\$ 46	\$ 47	\$ 49	\$ 50	\$ 51	\$ 52	\$ 53	\$ 55	\$ 56
<u>Public Works Culvert Maintenance</u>										
470 Longevity Pay	\$ 30	\$ 31	\$ 32	\$ 32	\$ 33	\$ 34	\$ 35	\$ 36	\$ 36	\$ 37
<u>Public Services Administration</u>										
471 Retiree Health Savings Account	\$ 125	\$ 135	\$ 138	\$ 142	\$ 145	\$ 148	\$ 152	\$ 156	\$ 159	\$ 163
<u>Utilities-Water Treatment WTP Operation</u>										
472 Benefit Waiver Pay	\$ 12	\$ 12	\$ 13	\$ 13	\$ 13	\$ 14	\$ 14	\$ 14	\$ 15	\$ 15

NON-LOS Options

473	BMP maint/ins	\$	-	\$	-	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000
474	Tree Pruning	\$	-	\$	-	\$	700,000	\$	700,000	\$	700,000	\$	700,000	\$	700,000	\$	700,000
475	CCTV Freq.	\$	-	\$	-	\$	-	\$	650,000	\$	650,000	\$	650,000	\$	650,000	\$	650,000
476	Field Ops. CS	\$	-	\$	-	\$	150,000	\$	150,000	\$	150,000	\$	150,000	\$	150,000	\$	150,000
477	Green Inf. Mant.	\$	-	\$	-	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000

LOS Options

478	Public Eng.	\$	-	\$	150,000	\$	150,000	\$	150,000	\$	150,000	\$	150,000	\$	150,000	\$	150,000
479	LOS From OHM	\$	-	\$	-	\$	-	\$	920,000	\$	920,000	\$	920,000	\$	920,000	\$	920,000

Transfers Out

480	Transfer To IT Fund	\$	24,648	\$	24,648	\$	24,648	\$	24,648	\$	24,648	\$	24,648	\$	24,648	\$	24,648
481	Transfer To IT Fund	\$	24,985	\$	24,985	\$	24,985	\$	24,985	\$	24,985	\$	24,985	\$	24,985	\$	24,985
482	Transfer To Maintenance Facilities	\$	15,783	\$	15,783	\$	15,783	\$	15,783	\$	15,783	\$	15,783	\$	15,783	\$	15,783
483	Transfer To IT Fund	\$	66,879	\$	66,879	\$	66,879	\$	66,879	\$	66,879	\$	66,879	\$	66,879	\$	66,879
484	Transfer To Maintenance Facilities	\$	22,282	\$	22,282	\$	22,282	\$	22,282	\$	22,282	\$	22,282	\$	22,282	\$	22,282
485	Transfer To Other Funds	\$	287,023	\$	292,763	\$	304,591	\$	310,683	\$	316,897	\$	323,235	\$	329,699	\$	336,293
486	Debt Service Reserve	\$	1,500,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

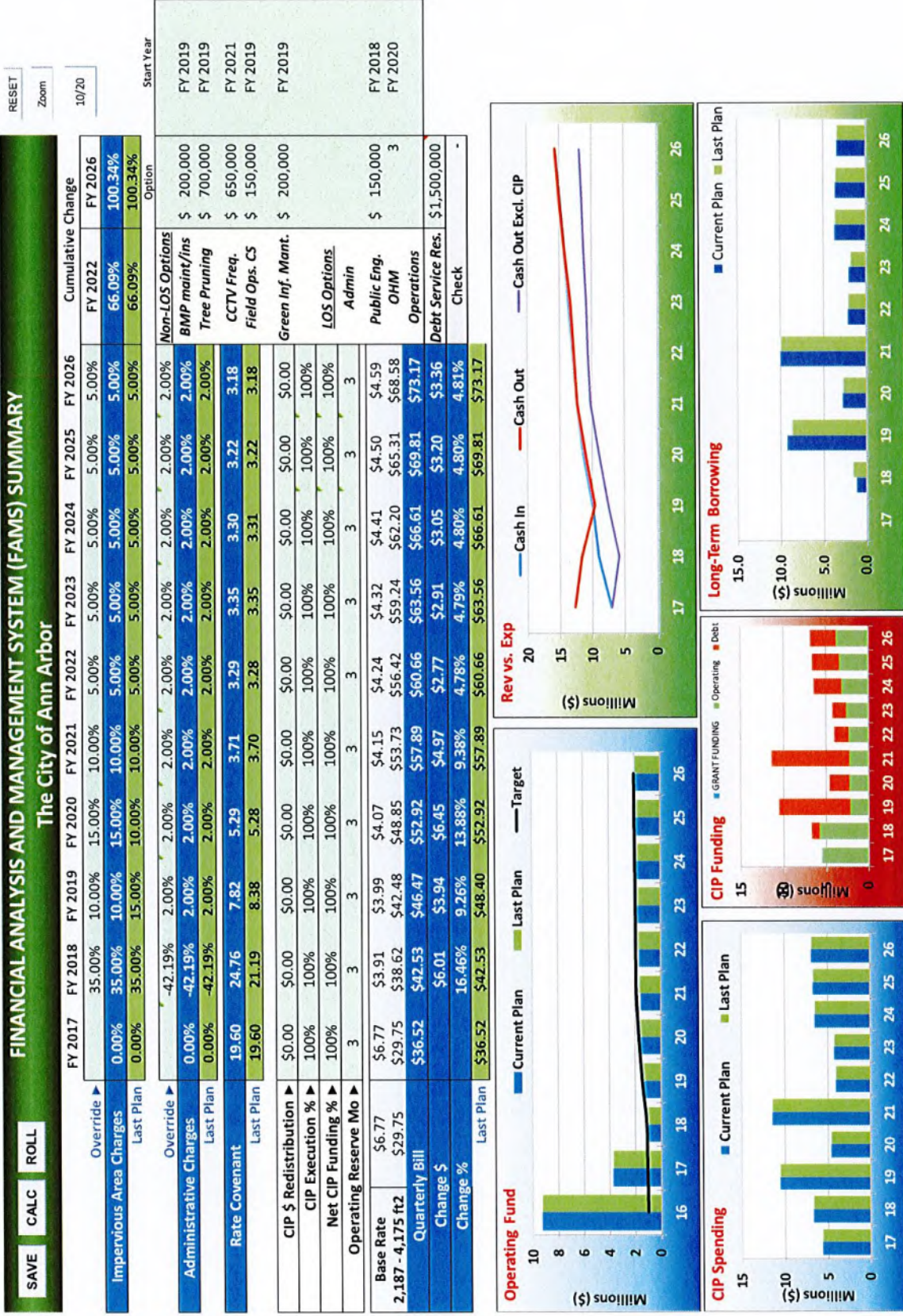
Debt Service

487	Allen Creek Drain Project Bonds \$2.43 M	\$	160,505	\$	158,605	\$	161,655	\$	159,655	\$	157,655	\$	160,474	\$	162,918	\$	161,936
488	MFA - Huron River, 5504-04	\$	10,000	\$	9,750	\$	9,500	\$	9,250	\$	9,000	\$	8,750	\$	8,500	\$	8,250
489	MFA - Huron River, 5594-01	\$	49,793	\$	47,599	\$	46,599	\$	50,599	\$	49,474	\$	48,349	\$	47,224	\$	46,099
490	MFA - Huron River, 5504-03	\$	13,247	\$	13,047	\$	12,847	\$	12,647	\$	12,447	\$	12,247	\$	12,047	\$	11,847
491	MFA - Huron River, 5504-02	\$	14,167	\$	18,967	\$	18,667	\$	18,367	\$	18,067	\$	17,767	\$	17,467	\$	17,167
492	MFA - Allen Creek, 5436-01	\$	49,027	\$	48,327	\$	47,627	\$	46,927	\$	50,427	\$	50,427	\$	49,627	\$	48,827
493	MFA - Malletts Creek, 5508-01	\$	22,650	\$	22,190	\$	21,815	\$	21,440	\$	21,065	\$	20,690	\$	20,315	\$	19,940
494	MFA - Malletts Creek, 5475-01	\$	127,796	\$	130,546	\$	128,421	\$	131,296	\$	129,046	\$	126,796	\$	124,546	\$	122,296
495	MFA - Allen Creek, 5512-01	\$	13,622	\$	13,422	\$	13,222	\$	13,022	\$	12,822	\$	12,622	\$	12,422	\$	12,222
496	MFA - Allen Creek, 5434-01	\$	62,946	\$	61,864	\$	60,782	\$	64,387	\$	63,186	\$	61,985	\$	60,784	\$	59,583
497	MFA - Allen Creek, 5437-01	\$	60,109	\$	59,209	\$	63,309	\$	62,309	\$	61,309	\$	60,309	\$	59,309	\$	58,309
498	MFA - Allen Creek, 5337-01	\$	13,250	\$	13,000	\$	12,750	\$	12,500	\$	12,250	\$	12,000	\$	11,750	\$	11,500
499	MFA - Allen Creek, 5435-01	\$	27,750	\$	27,250	\$	26,750	\$	26,250	\$	25,750	\$	25,250	\$	24,750	\$	24,250
500	MFA - Malletts Creek, 5464-01	\$	68,576	\$	67,403	\$	70,920	\$	69,631	\$	68,341	\$	67,052	\$	65,762	\$	64,472
501	MFA - Malletts Creek, 5505-01	\$	8,305	\$	8,180	\$	8,055	\$	7,930	\$	7,805	\$	7,680	\$	7,555	\$	7,430
502	MFA - Allen Creek, 5511-01	\$	7,533	\$	7,408	\$	7,283	\$	7,158	\$	7,033	\$	6,908	\$	6,783	\$	6,658
503	MFA - County Farm Drain, 5469-01	\$	22,180	\$	21,805	\$	21,430	\$	21,055	\$	20,680	\$	20,305	\$	19,930	\$	19,555
504	MFA - Allen Creek, 5470-01	\$	8,019	\$	7,894	\$	7,769	\$	7,644	\$	7,519	\$	7,394	\$	7,269	\$	7,144
505	MFA - Allen Creek, 5470-02	\$	1,694	\$	1,669	\$	1,644	\$	1,619	\$	1,594	\$	1,569	\$	1,544	\$	1,519
506	MFA - Swift Run, 5471-01	\$	1,572	\$	1,547	\$	1,522	\$	1,497	\$	1,472	\$	1,447	\$	1,422	\$	1,397
507	MFA - Traver Creek, 5472-01	\$	14,357	\$	14,107	\$	13,857	\$	13,607	\$	13,357	\$	13,107	\$	12,857	\$	12,607
508	MFA - Huron River, 5504-01	\$	8,749	\$	8,624	\$	8,499	\$	8,374	\$	8,249	\$	8,124	\$	7,999	\$	7,874
509	MFA - Huron River, 5510-01	\$	8,103	\$	8,003	\$	7,903	\$	7,803	\$	7,703	\$	7,603	\$	7,503	\$	7,403
510	MFA - Allen Creek, 5338-01	\$	159,779	\$	162,028	\$	159,153	\$	161,278	\$	163,278	\$	160,153	\$	162,028	\$	158,778
511	MFA - Malletts Creek, 5231-01	\$	93,159	\$	91,874	\$	94,542	\$	93,193	\$	91,844	\$	94,449	\$	96,989	\$	95,511
512	MFA - Traver Creek, 5516-01	\$	41,363	\$	40,685	\$	40,006	\$	39,328	\$	43,171	\$	42,380	\$	41,589	\$	40,798
513	MFA - Allen Creek, 5537-02	\$	56,579	\$	60,423	\$	59,342	\$	58,261	\$	57,180	\$	56,098	\$	54,922	\$	53,746
514	New Debt Service	\$	-	\$	33,688	\$	384,091	\$	722,827	\$	1,192,934	\$	1,514,455	\$	1,638,466	\$	1,832,843

TOTAL CASH OUTFLOWS

		\$	7,160,103	\$	5,970,813	\$	7,683,467	\$	9,053,098	\$	10,280,752	\$	10,712,399	\$	10,967,289	\$	11,270,455	\$	11,638,051	\$	11,982,099
--	--	----	-----------	----	-----------	----	-----------	----	-----------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1 RATE REVENUE GROWTH ASSUMPTIONS											
2 GROWTH IN IMPERVIOUS AREA	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3 GROWTH IN ADMINISTRATION	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4 ASSUMED RATE REVENUE INCREASES											
5 IMPERVIOUS AREA	N/A	35.00%	10.00%	15.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	0.00%
6 ADMINISTRATIVE	N/A	-42.19%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
7 RATE REVENUE											
8 IMPERVIOUS AREA RATE REVENUE	\$ 6,301,018	\$ 8,506,375	\$ 9,357,012	\$ 10,760,564	\$ 11,836,620	\$ 12,428,451	\$ 13,049,874	\$ 13,702,368	\$ 14,387,486	\$ 15,106,860	\$ 15,106,860
9 ADMINISTRATIVE RATE REVENUE	\$ 676,485	\$ 391,064	\$ 398,886	\$ 406,863	\$ 415,001	\$ 423,301	\$ 431,767	\$ 440,402	\$ 449,210	\$ 458,194	\$ 467,358
10 SUBTOTAL	\$ 6,977,504	\$ 8,897,439	\$ 9,755,898	\$ 11,167,427	\$ 12,251,621	\$ 12,851,752	\$ 13,481,641	\$ 14,142,770	\$ 14,836,696	\$ 15,565,055	\$ 15,574,218
OTHER OPERATING REVENUE											
11 Non-Residential Grading Permit Inspection	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
12 Residential Grading Permit Inspection	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010
13 Site Compliance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
14 Trunkline Maintenance	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
15 Project Credit	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
16 Street Tree Recovery	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
17 Trunkline Maintenance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
18 Forfeited Discounts	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
20 SUBTOTAL	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510
NON-OPERATING REVENUES											
21 Interest Income	\$ 65,268	\$ 24,153	\$ 15,049	\$ 21,413	\$ 23,241	\$ 24,392	\$ 27,155	\$ 29,145	\$ 29,577	\$ 30,019	\$ 58,603
22 Interest Income - Restricted	\$ 7,500	\$ 15,306	\$ 23,013	\$ 33,084	\$ 39,187	\$ 44,978	\$ 46,849	\$ 49,547	\$ 53,046	\$ 56,377	\$ 57,994
24 SUBTOTAL	\$ 72,768	\$ 39,459	\$ 38,062	\$ 54,497	\$ 62,428	\$ 69,370	\$ 74,003	\$ 78,691	\$ 82,623	\$ 86,397	\$ 116,598
25 TOTAL REVENUE	\$ 7,239,782	\$ 9,126,408	\$ 9,983,470	\$ 11,411,434	\$ 12,503,559	\$ 13,110,632	\$ 13,745,154	\$ 14,410,971	\$ 15,108,829	\$ 15,840,961	\$ 15,880,326



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
TOTAL RATE REVENUE										
1 STORMWATER FEE RATE REVENUE	\$ 6,301,018	\$ 8,506,375	\$ 9,357,012	\$ 10,760,564	\$ 11,836,620	\$ 12,428,451	\$ 13,049,874	\$ 13,702,368	\$ 14,387,486	\$ 15,106,860
2 STORMWATER CUSTOMER CHARGE REVENUE	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485
3 ADDITIONAL REVENUE FROM GROWTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 SUBTOTAL: BASE REVENUE WITH GROWTH	\$ 6,977,504	\$ 9,182,860	\$ 10,033,497	\$ 11,437,049	\$ 12,513,105	\$ 13,104,936	\$ 13,726,359	\$ 14,383,853	\$ 15,063,971	\$ 15,783,345
4 WEIGHTED AVERAGE RATE INCREASE	0.00%	27.52%	9.65%	14.47%	9.71%	4.90%	4.90%	4.90%	4.91%	4.91%
4 ADDITIONAL RATE REVENUE FROM RATE INCREASE	\$ -	\$ 1,919,935	\$ 858,459	\$ 1,411,530	\$ 1,084,194	\$ 600,131	\$ 629,889	\$ 661,129	\$ 693,926	\$ 728,359
5 TOTAL RATE REVENUE	\$ 6,977,504	\$ 8,897,439	\$ 9,755,898	\$ 11,167,427	\$ 12,251,621	\$ 12,851,752	\$ 13,481,641	\$ 14,142,770	\$ 14,836,696	\$ 15,565,055
5 PLUS: OTHER OPERATING REVENUE	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510
6 EQUALS: TOTAL OPERATING REVENUE	\$ 7,167,014	\$ 9,086,949	\$ 9,945,408	\$ 11,356,937	\$ 12,441,131	\$ 13,041,262	\$ 13,671,151	\$ 14,332,280	\$ 15,026,206	\$ 15,754,565
LESS: OPERATING EXPENSES										
7 PERSONAL SERVICES	\$ (2,231,980)	\$ (2,309,849)	\$ (2,365,286)	\$ (2,422,053)	\$ (2,480,182)	\$ (2,539,706)	\$ (2,600,659)	\$ (2,663,075)	\$ (2,726,989)	\$ (2,792,437)
8 O&M VARIABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 O&M FIXED	\$ (1,861,694)	\$ (2,054,509)	\$ (3,350,217)	\$ (4,317,022)	\$ (5,014,950)	\$ (5,064,029)	\$ (5,114,286)	\$ (5,165,749)	\$ (5,218,447)	\$ (5,272,410)
10 EQUALS: NET OPERATING INCOME	\$ 3,073,340	\$ 4,722,591	\$ 4,229,905	\$ 4,617,863	\$ 4,945,999	\$ 5,437,526	\$ 5,956,205	\$ 6,503,456	\$ 7,080,770	\$ 7,689,718
PLUS: NON-OPERATING INCOME/(EXPENSE)										
12 INTEREST	\$ 72,768	\$ 39,459	\$ 38,062	\$ 54,497	\$ 62,428	\$ 69,370	\$ 74,003	\$ 78,691	\$ 82,623	\$ 86,397
13 LESS: NON-OPERATING EXPENDITURES										
14 NET INTERFUND TRANSFERS (IN - OUT)	\$ (1,941,600)	\$ (447,340)	\$ (453,196)	\$ (459,168)	\$ (465,260)	\$ (471,474)	\$ (477,812)	\$ (484,276)	\$ (490,870)	\$ (497,596)
15 DEBT SERVICE PAYMENT	\$ (1,124,829)	\$ (1,159,115)	\$ (1,514,768)	\$ (1,854,855)	\$ (2,320,359)	\$ (2,637,190)	\$ (2,774,532)	\$ (2,957,355)	\$ (3,201,746)	\$ (3,419,656)
16 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 EQUALS: NET INCOME	\$ 79,679	\$ 3,155,594	\$ 2,300,003	\$ 2,358,336	\$ 2,222,807	\$ 2,398,232	\$ 2,777,865	\$ 3,140,516	\$ 3,470,777	\$ 3,858,863
UNRESTRICTED RESERVE FUND TEST										
19 BALANCE AT BEGINNING OF FISCAL YEAR	\$ 9,314,151	\$ 3,739,455	\$ 1,091,089	\$ 1,316,672	\$ 1,538,356	\$ 1,560,411	\$ 1,691,869	\$ 1,928,736	\$ 1,957,206	\$ 1,986,359
20 CASH FLOW SURPLUS/(DEFICIT)	\$ 79,679	\$ 3,155,594	\$ 2,300,003	\$ 2,358,336	\$ 2,222,807	\$ 2,398,232	\$ 2,777,865	\$ 3,140,516	\$ 3,470,777	\$ 3,858,863
21 RESERVE FUND BALANCE USED FOR CASH FLOW DEFICIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 PROJECTS DESIGNATED TO BE PAID WITH CASH	\$ (514,000)	\$ (2,014,000)	\$ (2,074,420)	\$ (2,136,653)	\$ (2,200,752)	\$ (2,266,775)	\$ (2,334,778)	\$ (2,404,821)	\$ (2,476,966)	\$ (2,551,275)
23 PROJECTS PAID WITH RESERVE FUNDS (NON SPECIFIED FUNDS)	\$ (5,140,375)	\$ (3,789,960)	\$ -	\$ -	\$ -	\$ -	\$ (206,219)	\$ (707,225)	\$ (964,659)	\$ (1,277,735)
24 BALANCE AT END OF FISCAL YEAR	\$ 3,739,455	\$ 1,091,089	\$ 1,316,672	\$ 1,538,356	\$ 1,560,411	\$ 1,691,869	\$ 1,928,736	\$ 1,957,206	\$ 1,986,359	\$ 2,016,212
25 MINIMUM WORKING CAPITAL RESERVE TARGET	\$ 1,023,419	\$ 1,091,089	\$ 1,428,876	\$ 1,684,769	\$ 1,873,783	\$ 1,900,934	\$ 1,928,736	\$ 1,957,206	\$ 1,986,359	\$ 2,016,212
26 EXCESS/(DEFICIENCY) OF WORKING CAPITAL TO TARGET	\$ 2,716,037	\$ -	\$ (112,203)	\$ (146,413)	\$ (313,372)	\$ (209,065)	\$ -	\$ -	\$ -	\$ -

FINAL CAPITAL PROJECTS FUNDING SOURCES	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
REVENUE FUND	\$ 5,140,375	\$ 3,789,960	\$ -	\$ -	\$ -	\$ -	\$ 206,219	\$ 707,225	\$ 964,659	\$ 1,277,735
DEBT PROCEEDS	\$ -	\$ 954,615	\$ 8,481,278	\$ 2,493,115	\$ 9,220,430	\$ 1,827,714	\$ 1,742,636	\$ 3,405,091	\$ 3,271,027	\$ 3,085,021
PROJECTS DESIGNATED TO BE PAID WITH CASH	\$ 514,000	\$ 2,014,000	\$ 2,074,420	\$ 2,136,653	\$ 2,200,752	\$ 2,266,775	\$ 2,334,778	\$ 2,404,821	\$ 2,476,966	\$ 2,551,275
TOTAL PROJECTS PAID	\$ 5,654,375	\$ 6,758,575	\$ 10,555,698	\$ 4,629,768	\$ 11,421,183	\$ 4,094,488	\$ 4,283,634	\$ 6,517,137	\$ 6,712,652	\$ 6,914,031
TOTAL CIP INPUT	\$ 5,654,375	\$ 6,758,575	\$ 10,555,698	\$ 4,629,768	\$ 11,421,183	\$ 4,094,488	\$ 4,283,634	\$ 6,517,137	\$ 6,712,652	\$ 6,914,031
VARIANCE	-	-	-	-	-	-	-	-	-	-

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
REVENUE FUND										
BALANCE AT BEGINNING OF FISCAL YEAR	\$ 9,314,151	3,739,455	1,091,089	1,316,672	1,538,356	1,560,411	1,691,869	2,134,956	2,664,431	2,951,017
ADDITIONAL ANNUAL REVENUES	79,679	3,155,594	2,300,003	2,358,336	2,222,807	2,398,232	2,777,865	3,140,516	3,470,777	3,858,863
LESS: CASH-FUNDED CAPITAL PROJECTS	(514,000)	(2,014,000)	(2,074,420)	(2,136,653)	(2,200,752)	(2,266,775)	(2,334,778)	(2,404,821)	(2,476,966)	(2,551,275)
LESS: PAYMENT OF DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	8,879,830	4,881,049	1,316,672	1,538,356	1,560,411	1,691,869	2,134,956	2,664,431	2,951,017	3,293,947
LESS: RESTRICTED FUNDS	(1,023,419)	(1,091,089)	(1,316,672)	(1,538,356)	(1,560,411)	(1,691,869)	(2,134,956)	(2,282,323)	(2,319,278)	(2,357,121)
TOTAL AMOUNT AVAILABLE FOR PROJECTS	7,856,412	3,789,960	-	-	-	-	-	382,108	631,739	936,825
AMOUNT PAID FOR PROJECTS	(5,140,375)	(3,789,960)	-	-	-	-	(206,219)	(707,225)	(964,659)	(1,277,735)
SUBTOTAL	2,716,037	-	-	-	-	-	(206,219)	(325,117)	(332,920)	(340,910)
ADD BACK: RESTRICTED FUNDS	1,023,419	1,091,089	1,316,672	1,538,356	1,560,411	1,691,869	2,134,956	2,282,323	2,319,278	2,357,121
PLUS: INTEREST EARNINGS	65,268	24,153	15,049	21,413	23,241	24,392	27,155	29,145	29,577	30,019
LESS: INTEREST ALLOCATED TO CASH FLOW	(65,268)	(24,153)	(15,049)	(21,413)	(23,241)	(24,392)	(27,155)	(29,145)	(29,577)	(30,019)
BALANCE AT END OF FISCAL YEAR	3,739,455	1,091,089	1,316,672	1,538,356	1,560,411	1,691,869	1,928,736	1,957,206	1,986,359	2,016,212
RESTRICTED RESERVES										
BALANCE AT BEGINNING OF FISCAL YEAR	\$ -	1,500,000	1,561,197	2,120,947	2,290,290	2,934,641	3,062,367	3,184,147	3,422,105	3,650,694
ADDITIONAL FUNDS:	1,500,000	-	-	-	-	-	-	-	-	-
DEBT SERVICE RESERVE ON NEW DEBT	-	61,197	559,751	169,342	644,351	127,726	121,781	237,958	228,589	215,590
OTHER ADDITIONAL FUNDS	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	1,500,000	1,561,197	2,120,947	2,290,290	2,934,641	3,062,367	3,184,147	3,422,105	3,650,694	3,866,285
PLUS: INTEREST EARNINGS	7,500	15,306	23,013	33,084	39,187	44,978	46,849	49,547	53,046	56,377
LESS: INTEREST ALLOCATED TO CASH FLOW	(7,500)	(15,306)	(23,013)	(33,084)	(39,187)	(44,978)	(46,849)	(49,547)	(53,046)	(56,377)
BALANCE AT END OF FISCAL YEAR	1,500,000	1,561,197	2,120,947	2,290,290	2,934,641	3,062,367	3,184,147	3,422,105	3,650,694	3,866,285

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Term (Years)	25	25	25	25	25	25	25	25	25	25
Interest Rate	3.00%	3.25%	3.50%	3.75%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Sources of Funds										
Par Amount	\$0	1,036,543	9,225,539	2,716,793	10,066,103	1,995,347	1,902,466	3,717,397	3,571,037	3,367,971
Uses of Funds										
Proceeds	\$0	\$954,615	\$8,481,278	\$2,493,115	9,220,430	1,827,714	1,742,636	3,405,091	3,271,027	3,085,021
Cost of Issuance	\$0	\$20,731	\$184,511	\$54,336	201,322	39,907	38,049	74,348	71,421	67,359
Underwriter's Discount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bond Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capitalized Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Surety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Reserve	\$0	\$61,197	\$559,751	\$169,342	644,351	127,726	121,781	237,958	228,589	215,590
Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses	\$0	1,036,543	9,225,539	2,716,793	10,066,103	1,995,347	1,902,466	3,717,397	3,571,037	3,367,971
1 Year Interest	\$0	33,688	322,894	101,880	402,644	79,814	76,099	148,696	142,841	134,719
Annual Debt Service	\$0	61,197	559,751	169,342	644,351	127,726	121,781	237,958	228,589	215,590
Total Debt Service	\$0	1,529,920	13,993,767	4,233,557	16,108,775	3,193,152	3,044,515	5,948,947	5,714,727	5,389,761
Cumulative New Annual Senior Lien Debt Service	\$0	33,688	384,091	722,827	1,192,934	1,514,455	1,638,466	1,832,843	2,064,947	2,285,413

APPENDIX B

Supporting Schedules for the Study

Schedule 1	Operational Expenditure Allocations to Functions
Schedule 2	Distribution of Functional Costs to System Parameters
Schedule 3	Test Year Units of Service
Schedule 4	FY 2018 Customer Class Cost of Service

Systems Planning Administration	Test Year Budget	Allocation Basis												Capital Fund (New Service)	Capital Fund (System Imp.)	Capital Fund (New Service)
		Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	N Allocation							
									Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin			
Permanent Time Worked	337,882	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	19,229	55,042	235,759	27,853	-	-	-	
Longevity Pay	46	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	3	8	32	4	-	-	-	
Temporary Pay	54,287	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	3,089	8,843	37,876	4,475	-	-	-	
Benefit Waiver Pay	1,257	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	72	205	877	104	-	-	-	
Life Insurance	743	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	42	121	518	61	-	-	-	
Medical Insurance	41,638	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	2,370	6,783	29,053	3,432	-	-	-	
Disability Insurance	1,793	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	102	292	1,251	148	-	-	-	
Retiree Health Savings Account	1,076	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	61	175	751	89	-	-	-	
Verba Funding	49,126	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	2,796	8,003	34,278	4,050	-	-	-	
Workers Comp	3,037	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	173	495	2,119	250	-	-	-	
Social Security Employer	26,130	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,487	4,257	18,232	2,154	-	-	-	
Retirement Contribution	78,399	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	4,462	12,771	54,704	6,463	-	-	-	
Dental Insurance	3,379	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	192	551	2,358	279	-	-	-	
Optical Insurance	396	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	23	64	276	33	-	-	-	
Unemployment Compensation	921	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	52	150	643	76	-	-	-	
Equipment Allowance	3,583	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	204	584	2,500	295	-	-	-	
Professional Services	112,990	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	7,568	21,664	92,794	10,963	-	-	-	
Storm Water Runoff	307	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	17	50	214	25	-	-	-	
Fleet City Vehicles	2,538	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	146	417	1,785	211	-	-	-	
Rent Outside Vehicles/Mileage	614	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	35	100	478	51	-	-	-	
Fleet Maintenance & Repair	20	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1	3	14	2	-	-	-	
Fleet Fuel	1,626	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	104	297	1,274	151	-	-	-	
Fleet Depreciation	943	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	37	105	449	53	-	-	-	
Fleet Management	2,064	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	117	336	1,440	170	-	-	-	
Contracted Services	212	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	12	34	148	17	-	-	-	
Printing	18,414	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,048	3,000	12,848	1,518	-	-	-	
Conference Training & Travel	2,251	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	548	1,568	6,718	794	-	-	-	
Postage	9,628	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	-	-	-	-	-	-	-	
Materials & Supplies	13,299	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	58	167	714	84	-	-	-	
Retiree Medical Insurance	1,023	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	568	1,627	6,968	823	-	-	-	
Dues & Licenses	9,987	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,104	3,160	13,537	1,599	-	-	-	
Transfer To IT Fund	19,401	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,435	4,108	17,594	2,079	-	-	-	
844,140	25,215	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	47,155	134,979	578,154	69,429	14,424	-	-	
Forestry Operations Administration																
Permanent Time Worked	48,023	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	48,023	-	-	-	-	
Temporary Pay	6,438	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	6,438	-	-	-	-	
Annual Sick Leave Payout	207	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	207	-	-	-	-	
Longevity Pay	77	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	77	-	-	-	-	
Overtime Paid-Permanent	256	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	256	-	-	-	-	
Benefit Waiver Pay	111	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	111	-	-	-	-	
Life Insurance	106	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	106	-	-	-	-	
Medical Insurance	7,686	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	7,686	-	-	-	-	
Disability Insurance	263	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	263	-	-	-	-	
Retiree Health Savings Account	90	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	90	-	-	-	-	
Verba Funding	6,766	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	6,766	-	-	-	-	
Workers Comp	208	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	208	-	-	-	-	
Social Security Employer	3,719	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,719	-	-	-	-	
Retirement Contribution	11,206	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	11,206	-	-	-	-	
Dental Insurance	628	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	628	-	-	-	-	
Optical Insurance	71	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	71	-	-	-	-	
Unemployment Compensation	114	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	114	-	-	-	-	
Equipment Allowance	696	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	696	-	-	-	-	
Rent City Vehicles	307	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	307	-	-	-	-	
Materials & Supplies	4,261	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	4,261	-	-	-	-	
Insurance Premiums	1,535	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,535	-	-	-	-	
Dues & Licenses	3	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3	-	-	-	-	
92,789	1	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	92,789	-	-	-	-	
92,789	1	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	92,789	-	-	-	-	

Test Year Budget	Allocation Basis							% Allocation						
	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)
Forestry Operations														
Permanent Time Worked	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	43,532	-	-	-	-
Overtime Paid Permanent	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,074	-	-	-	-
Life Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	15	-	-	-	-
Medical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	10,801	-	-	-	-
Retiree Health Savings Account	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	627	-	-	-	-
Workers Comp	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,656	-	-	-	-
Social Security Employer	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	3,360	-	-	-	-
Retirement Contribution	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	10,099	-	-	-	-
Dental Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	788	-	-	-	-
Optical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	92	-	-	-	-
Unemployment Compensation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	142	-	-	-	-
Equipment Allowance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	399	-	-	-	-
Electricity	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	344	-	-	-	-
Radio Maintenance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	299	-	-	-	-
Radio System Service Charge	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,890	-	-	-	-
Rent City Vehicles	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,074	-	-	-	-
Contracted Services	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	921	-	-	-	-
Rent	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,739	-	-	-	-
Conference Training & Travel	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	716	-	-	-	-
Uniforms & Accessories	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,228	-	-	-	-
Materials & Supplies	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	512	-	-	-	-
82,314														
Forestry Operations Subtotal														
Forestry Operations General Care														
Permanent Time Worked	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	9,899	-	-	-	-
Overtime Paid	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	111	-	-	-	-
Temporary Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	258	-	-	-	-
Benefit Waiver Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	37	-	-	-	-
Life Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	8	-	-	-	-
Medical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,385	-	-	-	-
Retiree Health Savings Account	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,469	-	-	-	-
Workers Comp	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	440	-	-	-	-
Social Security Employer	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	757	-	-	-	-
Retirement Contribution	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,323	-	-	-	-
Dental Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	204	-	-	-	-
Optical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	27	-	-	-	-
Unemployment Compensation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	37	-	-	-	-
Rent City Vehicles	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1	-	-	-	-
Pest Maintenance & Repair	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	3,435	-	-	-	-
Pest Fuel	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,853	-	-	-	-
Pest Depreciation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,064	-	-	-	-
Pest Management	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	212	-	-	-	-
Contracted Services	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	8,184	-	-	-	-
33,777														
Forestry Operations General Care Subtotal														
Forestry Operations Post Plant Care														
Permanent Time Worked	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	3,148	-	-	-	-
Overtime Paid	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	28	-	-	-	-
Temporary Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	5,150	-	-	-	-
Benefit Waiver Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	807	-	-	-	-
Life Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	745	-	-	-	-
Medical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	745	-	-	-	-
Retiree Health Savings Account	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	35	-	-	-	-
Workers Comp	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	295	-	-	-	-
Social Security Employer	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	140	-	-	-	-
Retirement Contribution	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	240	-	-	-	-
Dental Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	736	-	-	-	-
Optical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	68	-	-	-	-
Unemployment Compensation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	6	-	-	-	-
Rent City Vehicles	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	17	-	-	-	-
Contracted Services	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	409	-	-	-	-
Materials & Supplies	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,046	-	-	-	-
Benefit Waiver Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	19	-	-	-	-
15,430														
Forestry Operations Post Plant Care Subtotal														

Text Year Budget	Allocation Basis	% Allocation							\$ Allocation						
		Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)
Forestry Operations Trimming															
6/7,204	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	67,204	-	-	-	-	
Longevity Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	649	-	-	-	-	
Temporary Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5,150	-	-	-	-	
Overtime Paid Permanent	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	512	-	-	-	-	
Life Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	78	-	-	-	-	
Medical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	16,675	-	-	-	-	
Retiree Health Savings Account	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	626	-	-	-	-	
Vet's Funding	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8,236	-	-	-	-	
Workers Comp	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,998	-	-	-	-	
Social Security Employer	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5,149	-	-	-	-	
Retirement Contribution	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15,745	-	-	-	-	
Dental Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,418	-	-	-	-	
Optical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	167	-	-	-	-	
Unemployment Compensation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	260	-	-	-	-	
Rent City Vehicles	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1	-	-	-	-	
Fleet Maintenance & Repair	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13,566	-	-	-	-	
Fleet Fuel	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,099	-	-	-	-	
Fleet Depreciation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,103	-	-	-	-	
Fleet Management	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	847	-	-	-	-	
Contracted Services	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15,345	-	-	-	-	
Materials & Supplies	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6,138	-	-	-	-	
Towing Charges	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	358	-	-	-	-	
Benefit Waiver Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	260	-	-	-	-	
175,533										175,533					
Forestry Operations Trimming Subtotal															
Forestry Operations Storm Drainage															
4/7840.41	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	47,840	-	-	-	-	
Longevity Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,510	-	-	-	-	
Temporary Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14,322	-	-	-	-	
Overtime Paid Permanent	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	16	-	-	-	-	
Life Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11,469	-	-	-	-	
Medical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	393	-	-	-	-	
Retiree Health Savings Account	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6,473	-	-	-	-	
Vet's Funding	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,137	-	-	-	-	
Workers Comp	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,665	-	-	-	-	
Social Security Employer	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11,216	-	-	-	-	
Retirement Contribution	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,115	-	-	-	-	
Dental Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	181	-	-	-	-	
Optical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20,460	-	-	-	-	
Unemployment Compensation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	767	-	-	-	-	
Rent City Vehicles	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	204	-	-	-	-	
Fleet Maintenance & Repair	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100,794	-	-	-	-	
Materials & Supplies	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21,745	-	-	-	-	
Benefit Waiver Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	232	-	-	-	-	
148,634										148,634					
Forestry Operations Storm Drainage Subtotal															
Forestry Operations Stump Removal															
21,745	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5,216	-	-	-	-	
Longevity Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	181	-	-	-	-	
Temporary Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,973	-	-	-	-	
Overtime Paid Permanent	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,669	-	-	-	-	
Life Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5,099	-	-	-	-	
Medical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	87	-	-	-	-	
Retiree Health Savings Account	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,046	-	-	-	-	
Vet's Funding	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4,724	-	-	-	-	
Workers Comp	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	283	-	-	-	-	
Social Security Employer	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,952	-	-	-	-	
Retirement Contribution	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	212	-	-	-	-	
Dental Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10,230	-	-	-	-	
Optical Insurance	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,023	-	-	-	-	
Unemployment Compensation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	97	-	-	-	-	
Rent City Vehicles	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	61,221	-	-	-	-	
Fleet Maintenance & Repair	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	
Fleet Fuel	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	
Fleet Depreciation	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	
Fleet Management	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	
Contracted Services	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	
Materials & Supplies	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	
Benefit Waiver Pay	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	
61,221										61,221					
Forestry Operations Stump Removal Subtotal															

Schedule 1 – Operational Expenditure Allocations to Functions

Appendix B

Test Year Budget	Allocation Basis	% Allocation							\$ Allocation						
		Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)
Field Operations Street Sweeping															
30,422	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	30,422	-
618	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	618	-
11	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	11	-
7,354	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	7,354	-
1,085	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	1,085	-
2,336	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	2,336	-
7,202	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	7,202	-
563	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	563	-
66	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	66	-
102	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	102	-
53,527	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	53,527	-
6,334	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	6,334	-
76,897	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	76,897	-
635	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	635	-
15,345	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	15,345	-
202,585	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	202,585	-
Field Operations Engineering															
16,480	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	16,480	-
41	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	41	-
3,087	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	3,087	-
103	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	103	-
111	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	111	-
1,273	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	1,273	-
3,823	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	3,823	-
226	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	226	-
27	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	27	-
40	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	40	-
160	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	160	-
19,973	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	19,973	-
45,345	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	45,345	-
Field Operations															
76,890	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	76,890	-
927	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	927	-
10,730	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	10,730	-
52	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	52	-
17,592	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	17,592	-
71	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	71	-
16,768	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	16,768	-
2,734	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	2,734	-
5,973	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	5,973	-
18,053	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	18,053	-
1,784	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	1,784	-
150	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	150	-
232	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	232	-
987	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	987	-
1,247	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	1,247	-
12,083	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	12,083	-
205	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	205	-
512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	512	-
737	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	737	-
1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	1,023	-
168,260	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	168,260	-
Field Operations Subtotal															
91,125	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	91,125	-
32,486	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	32,486	-
116,424	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	116,424	-
4,447	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	4,447	-
3,069	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	3,069	-
247,551	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	247,551	-


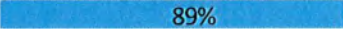


Field Operations	Test Year Budget	Allocation Basis	% Allocation										Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organizations and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	
			Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organizations and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)											
Field Operations Miss Dig																				
Longevity Pay	13,077	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13,077	
Overtime Paid-Permanent	309	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	309	
Life Insurance	2,558	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,558	
Medical Insurance	2,979	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,979	
Veha Funding	2,942	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,942	
Workers Comp	511	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	511	
Social Security-Employer	3,105	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,105	
Retirement Contribution	276	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	276	
Dental Insurance	77	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77	
Unemployment Compensation	40	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	40	
Optical Insurance	1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,023	
Materials & Supplies	818	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,600	
Dues & Licenses	28,795	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28,795	
Field Operations Miss Dig Subtotal																				
Field Operations Televising Collection System																				
Permanent Time Worked	12,918	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12,918	
Overtime Paid-Permanent	77	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77	
Life Insurance	3,723	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,723	
Medical Insurance	490	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	490	
Workers Comp	990	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	990	
Social Security-Employer	3,015	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,015	
Retirement Contribution	282	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	282	
Unemployment Compensation	50	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50	
Optical Insurance	102	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	102	
Equipment Allowance	512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	512	
Materials & Supplies	225	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	225	
Bar & Licenses	22,422	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22,422	
Field Operations Televising Collection System Subtotal																				
Field Operations Maintenance-Manhole																				
Permanent Time Worked	31,385	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	31,385	
Overtime Paid-Permanent	11	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11	
Life Insurance	7,147	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,147	
Medical Insurance	2,541	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,541	
Workers Comp	63	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	63	
Social Security-Employer	98	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	98	
Retirement Contribution	10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10,230	
Unemployment Compensation	445	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	445	
Optical Insurance	7,061	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,061	
Equipment Allowance	1,200	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,200	
Materials & Supplies	511	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	511	
Bar & Licenses	67,773	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	67,773	
Field Operations Maintenance-Manhole Subtotal																				
Field Operations Ditch Maintenance																				
Permanent Time Worked	56,581	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	56,581	
Overtime Paid-Permanent	818	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	818	
Life Insurance	23	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23	
Medical Insurance	14,708	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14,708	
Workers Comp	2,157	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,157	
Social Security-Employer	4,337	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4,337	
Retirement Contribution	13,271	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13,271	
Unemployment Compensation	1,137	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,137	
Optical Insurance	132	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	132	
Equipment Allowance	203	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	203	
Materials & Supplies	10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10,230	
Dues & Licenses	129,326	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	129,326	
Field Operations Ditch Maintenance Subtotal																				
Field Operations Catch Basin Maintenance																				
Permanent Time Worked	83,147	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	83,147	
Overtime Paid-Permanent	773	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	773	
Life Insurance	3,069	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,069	
Medical Insurance	22,387	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22,387	
Workers Comp	896	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	896	
Social Security-Employer	6,373	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6,373	
Retirement Contribution	19,469	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	19,469	
Unemployment Compensation	1,690	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,690	
Optical Insurance	305	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	305	
Equipment Allowance	20,460	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20,460	
Materials & Supplies	220,418	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	220,418	

Test Year Budget	Allocation Basis	% Allocation										\$ Allocation			
		Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)
Field Operations Jetting															
104,142	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	104,142	0.00%	
1,468	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,468	0.00%	
1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,023	0.00%	
76,059	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	76,059	0.00%	
14,708	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14,708	0.00%	
7,982	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,982	0.00%	
24,507	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	24,507	0.00%	
1,971	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,971	0.00%	
231	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	231	0.00%	
8,184	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8,184	0.00%	
3,069	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,069	0.00%	
673	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	673	0.00%	
198,397															
Field Operations Jetting Subtotal															
Field Operations Illicit Discharge Elimination															
8,292	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8,292	0.00%	
634	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	634	0.00%	
31	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	31	0.00%	
10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10,230	0.00%	
307	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	307	0.00%	
128	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	128	0.00%	
311	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	311	0.00%	
1,916	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,916	0.00%	
46	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	46	0.00%	
21,898															
Field Operations Illicit Discharge Elimination Subtotal															
Field Operations Culvert Maintenance															
5,527	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5,527	0.00%	
7	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7	0.00%	
423	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	423	0.00%	
1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,023	0.00%	
10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10,230	0.00%	
1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,023	0.00%	
206	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	206	0.00%	
46	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	46	0.00%	
209	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	209	0.00%	
1,290	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,290	0.00%	
31	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	31	0.00%	
19,051															
Field Operations Culvert Maintenance Subtotal															
Field Operations Best Management Practices															
13,818	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13,818	0.00%	
77	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77	0.00%	
524	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	524	0.00%	
1,059	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,059	0.00%	
3,224	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,224	0.00%	
1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,023	0.00%	
514	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	514	0.00%	
225	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	225	0.00%	
222	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	222	0.00%	
21,031															
Field Operations Best Management Practices Subtotal															
Field Operations Maintenance-Mains															
28,945	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28,945	0.00%	
512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	512	0.00%	
1,030	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,030	0.00%	
11	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11	0.00%	
298	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	298	0.00%	
1,448	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,448	0.00%	
2,098	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,098	0.00%	
6,756	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6,756	0.00%	
23	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23	0.00%	
106	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	106	0.00%	
51,130	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	51,130	0.00%	
19,949	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	19,949	0.00%	
1,030	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1,030	0.00%	
173	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	173	0.00%	
113,011															
Field Operations Maintenance-Mains Subtotal															

[illegible]

	Test Year Budget	Allocation Basis	% Allocation												\$ Allocation				
			Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)				
Transfers																			
Transfer To IT Fund	24,648	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,403	4,015	17,198	2,032	24,985	-	-			
Transfer To IT Fund	24,985	Direct	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	-	-	-	-	-	-	-			
Transfer To Maintenance Facilities	15,783	Estimate	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15,783	-	-	-	-	-	-			
Transfer To IT Fund	66,879	Direct	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	-	-	-	-	66,879	-	-			
Transfer To Maintenance Facilities	22,282	Estimate	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22,282	-	-	-	-	-	-			
Transfer To Other Funds	242,558	Indirect	1.79%	2.87%	87.75%	4.57%	3.04%	0.00%	0.00%	5,228	8,388	256,889	13,365	8,892	-	-			
Transfers Subtotal	447,340									44,695	12,404	274,087	15,397	100,756	-	-			
Capital Projects																			
Cash Funded Capital	4,585,284	Estimate	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	4,585,284	-			
New Debt Service	76,694	Estimate	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-			
Capital Projects Subtotal	4,661,978									-	-	-	-	-	4,661,978	-			
Sum of Operating Expenses																			
Sum of Debt Service	4,171,967									47,155	134,979	4,214,922	219,429	55,482	-	-			
Sum of Capital Projects	3,125,427									-	-	1,125,427	-	-	-	-			
TOTAL EXPENDITURES	10,106,713									91,850	147,383	5,264,437	84,836	156,239	4,661,978	-			
% Allocation																			

	<u>Total Costs</u>	<u>System Parameter</u>	
		<u>Runoff Area Costs</u>	<u>Customer Related Costs</u>
Expenses			
Operating Administrative Services	\$ 91,850	\$ 91,850	\$ -
Regulation and Enforcement	\$ 147,383	\$ 147,383	\$ -
Operations and Maintenance	\$ 5,614,437	\$ 5,614,437	\$ -
Public Engagement	\$ 234,826	\$ -	\$ 234,826
Organization and Finance Admin	\$ 156,239	\$ -	\$ 156,239
Capital Fund(System Imp.)	\$ 4,228,423	\$ 4,228,423	\$ -
Capital Fund(New Service)	\$ -	\$ -	\$ -
Total Costs	\$ 10,473,158	\$ 10,082,093	\$ 391,064

<u>Units of Service</u>		
	Impervious Area (acres)	Number of Customers
Residential	1,680	22,184
Non Residential	2,665	2,797
Total	4,345	24,981
Residential	 39%	 89%
Non Residential	 61%	 11%

Cost Allocation

		Total	Residential	Non Residential
Runoff Area Costs	\$	10,082,093	\$ 3,898,495	\$ 6,183,598
Customer Related Costs	\$	391,064	\$ 347,279	\$ 43,786
Total Cost Allocation	\$	10,473,158	\$ 4,245,774	\$ 6,227,384

Less Other Revenue

		Total	Residential	Non Residential
Total Cost Allocation	\$	10,473,158	\$ 4,245,774	\$ 6,227,384
Less: Non-Rate Revenue	\$	(280,934)	\$ (108,630)	\$ (172,304)
Less: Reserve Contribution (Use of)	\$	(1,294,785)	\$ (524,900)	\$ (769,884)
Rate Revenue Requirement	\$	8,897,439	\$ 3,612,243	\$ 5,285,196
Applied Proportionately by System Parameter				
Runoff Area Costs	\$	8,565,211	\$ 3,316,784	\$ 5,248,035
Customer Related Costs	\$	332,228	\$ 295,460	\$ 37,161
Rate Revenue Requirement	\$	8,897,439	\$ 3,612,243	\$ 5,285,196

EXHIBIT - 14

CITY OF ANN ARBOR, MICHIGAN

Statement of Net Position
Proprietary Funds
June 30, 2014

	Business-type Activities - Enterprise Funds				
	Water Supply System	Sewage Disposal System	Parking System	Market	Airport
Assets					
Current assets:					
Cash	\$ 4,104,338	\$ 5,905,098	\$ -	\$ -	\$ 30
Equity in pooled cash and investments	23,704,697	28,228,365	1,837,725	-	631,917
Investments	-	-	-	-	-
Receivables:					
Accounts, net	4,180,150	4,107,200	-	-	90,081
Special assessments	1,676	29,525	-	-	-
Improvement charges	12,094	29,629	-	-	-
Taxes receivable	38,311	1,256	-	-	-
Due from other governments	3,747,513	6,507,022	-	-	-
Prepaid items	-	3,008,429	-	-	-
Inventories, at cost	780,891	99,839	-	-	-
Total current assets	36,569,670	47,916,363	1,837,725	-	722,028
Noncurrent assets:					
Receivables:					
Special assessments	86,732	123,897	-	-	-
Improvement charges	109,292	179,941	-	-	-
Capital assets not depreciated	16,683,458	112,116,756	3,934,897	84,120	708,927
Capital assets being depreciated, net	85,374,250	53,828,963	36,057,737	135,705	1,267,340
Total noncurrent assets	102,253,732	166,249,557	39,992,634	219,825	1,976,267
Total assets	138,823,402	214,165,920	41,830,359	219,825	2,698,295
Deferred outflows of resources					
Deferred charge on refunding	-	315,291	558,241	-	-
Liabilities					
Current liabilities:					
Accounts payable	3,288,901	10,441,315	-	-	35,553
Accrued liabilities	217,824	206,930	-	-	6,993
Accrued interest payable	531,154	994,864	201,223	-	2,749
Advance from other funds	-	-	-	-	71,057
Deposits	147,250	-	-	-	-
Estimated claims payable, current	-	-	-	-	-
Bonds payable, current	3,133,947	2,649,116	2,240,000	-	-
Compensated absences, current	367,472	314,174	-	3,455	9,112
Capital lease payable, current	-	-	-	-	-
Total current liabilities	7,686,548	14,606,399	2,441,223	3,455	125,464
Noncurrent liabilities:					
Advance from other funds	-	-	-	-	735,629
Bonds payable, net	42,967,063	80,471,286	12,817,173	-	-
Estimated claims payable, net	-	-	-	-	-
Compensated absences, net	613,794	501,036	-	-	5,147
Capital lease payable	-	-	-	-	-
Total noncurrent liabilities	43,580,857	80,972,322	12,817,173	-	740,776
Total liabilities	51,267,405	95,578,721	15,258,396	3,455	866,240
Net position					
Net investment in capital assets	55,956,698	83,140,608	25,493,702	219,825	1,976,267
Restricted for debt service	3,954,857	7,647,150	-	-	-
Restricted for equipment replacement	10,364,766	7,934,083	-	-	-
Restricted for landfill	-	-	-	-	-
Unrestricted (deficit)	17,279,676	20,180,649	1,636,502	(3,455)	(144,212)
Total net position	\$ 87,555,997	\$ 118,902,490	\$ 27,130,204	\$ 216,370	\$ 1,832,055

continued...

CITY OF ANN ARBOR, MICHIGAN

Statement of Net Position

Proprietary Funds

June 30, 2014

	Business-type Activities - Enterprise Funds			Governmental Activities
	Stormwater Sewer System	Solid Waste	Total	Internal Service Funds
Assets				
Current assets:				
Cash	\$ -	\$ -	\$ 10,009,466	\$ 350
Equity in pooled cash and investments	7,295,944	17,189,519	78,888,167	34,960,331
Investments	-	180,985	180,985	-
Receivables:				
Accounts, net	1,311,033	743,646	10,432,110	50,195
Special assessments	640	-	31,841	-
Improvement charges	3,449	-	45,172	-
Taxes receivable	924	-	40,491	-
Due from other governments	717,451	-	10,971,986	-
Prepaid items	-	-	3,008,429	1,873,228
Inventories, at cost	-	-	880,730	925,490
Total current assets	9,329,441	18,114,150	114,489,377	37,809,594
Noncurrent assets:				
Receivables:				
Special assessments	-	-	210,629	-
Improvement charges	-	-	289,233	-
Capital assets not depreciated	5,402,066	1,802,248	140,732,472	90,005
Capital assets being depreciated, net	13,223,162	13,150,977	203,038,134	9,396,528
Total noncurrent assets	18,625,228	14,953,225	344,270,468	9,486,533
Total assets	27,954,669	33,067,375	458,759,845	47,296,127
Deferred outflows of resources				
Deferred charge on refunding	-	-	873,532	-
Liabilities				
Current liabilities:				
Accounts payable	304,525	920,511	14,990,805	1,351,663
Accrued liabilities	70,200	84,992	586,939	200,398
Accrued interest payable	55,691	-	1,785,681	-
Advance from other funds	-	-	71,057	-
Deposits	-	-	147,250	-
Estimated claims payable, current	-	62,566	62,566	2,532,029
Bonds payable, current	509,926	-	8,532,989	-
Compensated absences, current	104,943	144,538	943,694	473,329
Capital lease payable, current	-	86,084	86,084	-
Total current liabilities	1,045,285	1,298,691	27,207,065	4,557,419
Noncurrent liabilities:				
Advance from other funds	-	-	735,629	-
Bonds payable, net	9,422,364	-	145,677,886	-
Estimated claims payable, net	-	2,118,385	2,118,385	1,986,678
Compensated absences, net	108,034	183,118	1,411,129	609,201
Capital lease payable	-	105,765	105,765	-
Total noncurrent liabilities	9,530,398	2,407,268	150,048,794	2,595,879
Total liabilities	10,575,683	3,705,959	177,255,859	7,153,298
Net position				
Net investment in capital assets	8,692,937	14,761,376	190,241,413	9,486,533
Restricted for debt service	-	-	11,602,007	-
Restricted for equipment replacement	-	251,628	18,550,477	-
Restricted for landfill	-	180,220	180,220	-
Unrestricted (deficit)	8,686,049	14,168,192	61,803,401	30,656,296
Total net position	\$ 17,378,986	\$ 29,361,416	\$ 282,377,518	\$ 40,142,829

concluded.

The accompanying notes are an integral part of the financial statements.

CITY OF ANN ARBOR, MICHIGAN

Statement of Revenues, Expenses and **Changes in Fund Net Position** Proprietary Funds For the Year Ended June 30, 2014

	Business-type Activities - Enterprise Funds				
	Water Supply System	Sewage Disposal System	Parking System	Market	Airport
Operating revenues					
Charges for services	\$ 22,725,289	\$ 22,639,231	\$ 2,860,469	\$ 198,989	\$ 869,591
Operating expenses					
Personal services	6,600,487	6,100,778	-	113,964	271,354
Municipal service charge	381,907	426,054	-	18,850	51,770
Information technology charge	882,274	309,455	-	14,475	11,178
Other operating costs	4,975,238	3,877,368	-	72,896	266,641
Depreciation	3,118,739	2,227,553	1,770,820	8,949	40,422
Total operating expenses	15,958,645	12,941,208	1,770,820	229,134	641,365
Operating income (loss)	6,766,644	9,698,023	1,089,649	(30,145)	228,226
Nonoperating revenues (expenses)					
Interest income (loss)	293,458	560,856	15,240	5,778	8,178
Gain (loss) on sale of capital assets	3,794	1,400	(822,513)	-	13,250
Interest and fiscal charges	(1,373,952)	(2,260,651)	(663,909)	-	(34,862)
Property taxes	-	-	-	-	-
Total nonoperating revenues (expenses)	(1,076,700)	(1,698,395)	(1,471,182)	5,778	(13,434)
Income (loss) before contributions and transfers	5,689,944	7,999,628	(381,533)	(24,367)	214,792
Capital contributions	463,476	-	-	-	-
Transfers in	1,440,021	486,314	-	-	6,416
Transfers out	(1,431,690)	(742,427)	-	(473,914)	(9,709)
Changes in net position	6,161,751	7,743,515	(381,533)	(498,281)	211,499
Net position, beginning of year, as restated	81,394,246	111,158,975	27,511,737	714,651	1,620,556
Net position, end of year	\$ 87,555,997	\$ 118,902,490	\$ 27,130,204	\$ 216,370	\$ 1,832,055

continued...

CITY OF ANN ARBOR, MICHIGAN

Statement of Revenues, Expenses and **Changes in Fund Net Position** Proprietary Funds For the Year Ended June 30, 2014

	Business-type Activities - Enterprise Funds			Governmental Activities
	Stormwater Sewer System	Solid Waste	Total	Internal Service Funds
Operating revenues				
Charges for services	\$ 6,446,776	\$ 3,329,167	\$ 59,069,512	\$ 44,659,812
Operating expenses				
Personal services	2,052,479	3,128,252	18,267,314	7,556,417
Municipal service charge	201,095	255,732	1,335,408	1,353,873
Information technology charge	139,995	159,107	1,516,484	635,138
Other operating costs	1,361,245	8,729,823	19,283,211	30,204,985
Depreciation	319,384	575,262	8,061,129	2,628,525
Total operating expenses	4,074,198	12,848,176	48,463,546	42,378,938
Operating income (loss)	2,372,578	(9,519,009)	10,605,966	2,280,874
Nonoperating revenues (expenses)				
Interest income (loss)	103,776	254,416	1,241,702	459,390
Gain (loss) on sale of capital assets	-	131,000	(673,069)	233,321
Interest and fiscal charges	(195,156)	-	(4,528,530)	-
Property taxes	-	11,470,474	11,470,474	-
Total nonoperating revenues (expenses)	(91,380)	11,855,890	7,510,577	692,711
Income (loss) before contributions and transfers	2,281,198	2,336,881	18,116,543	2,973,585
Capital contributions	1,500,134	-	1,963,610	-
Transfers in	-	35,529	1,968,280	20,000
Transfers out	(2,440,594)	(444,034)	(5,542,368)	(934,669)
Changes in net position	1,340,738	1,928,376	16,506,065	2,058,916
Net position, beginning of year, as restated	16,038,248	27,433,040	265,871,453	38,083,913
Net position, end of year	\$ 17,378,986	\$ 29,361,416	\$ 282,377,518	\$ 40,142,829

concluded.

The accompanying notes are an integral part of the financial statements.

CITY OF ANN ARBOR, MICHIGAN

■ **Statement of Cash Flows**

Proprietary Funds

For the Year Ended June 30, 2014

	Business-type Activities - Enterprise Funds				
	Water System	Sewage Disposal System	Parking System	Market	Airport
Cash flow from operating activities					
Receipts from customers	\$ 20,822,808	\$ 18,463,589	\$ 2,860,469	\$ 204,287	\$ 884,894
Payments to suppliers	(5,546,205)	553,795	-	(127,436)	(318,044)
Payments on behalf of employees	(6,843,697)	(5,873,299)	-	(118,018)	(337,781)
Payments to interfund services used	-	-	-	-	(68,238)
Net cash provided by (used in) operating activities	8,432,906	13,144,085	2,860,469	(41,167)	160,831
Cash flows from noncapital financing activities					
Transfers in	1,440,021	486,314	-	-	6,416
Transfers out	(1,431,690)	(742,427)	-	(473,914)	(9,709)
Property taxes	-	-	-	-	-
Net cash provided by (used in) noncapital financing activities	8,331	(256,113)	-	(473,914)	(3,293)
Cash flows from capital and related financing activities					
Proceeds from sales of bonds and notes	6,175,020	41,813,658	-	-	-
Capital contributions	463,476	-	-	-	-
Acquisition and construction of capital assets	(7,276,910)	(26,927,478)	-	-	(22,378)
Principal paid on revenue bonds, maturities, capital leases and notes	(3,130,000)	(20,990,000)	(2,175,000)	-	-
Interest paid on bonds, notes, and capital leases	(1,413,920)	(2,261,549)	(685,468)	-	(35,094)
Proceeds from sale of equipment	4,249	1,400	-	-	13,250
Net cash used in capital and related financing activities	(5,178,085)	(8,363,969)	(2,860,468)	-	(44,222)
Cash flows from investing activities					
Purchase of investment securities	-	-	-	-	-
Sale of investment securities	-	-	-	-	-
Interest and dividends on investments	293,458	560,856	15,240	5,778	8,178
Net cash provided used in investing activities	293,458	560,856	15,240	5,778	8,178
Net change in cash and cash equivalents	3,556,610	5,084,859	15,241	(509,303)	121,494
Cash and cash equivalents, beginning of the year	24,252,425	29,048,604	1,822,484	509,303	510,453
Cash and cash equivalents, end of the year	\$ 27,809,035	\$ 34,133,463	\$ 1,837,725	\$ -	\$ 631,947
Reconciliation to statement of net position					
Cash	\$ 4,104,338	\$ 5,905,098	\$ -	\$ -	\$ 30
Equity in pooled cash and investments	23,704,697	28,228,365	1,837,725	-	631,917
Cash and cash equivalent, end of year	\$ 27,809,035	\$ 34,133,463	\$ 1,837,725	\$ -	\$ 631,947

continued...

CITY OF ANN ARBOR, MICHIGAN

■ **Statement of Cash Flows**

Proprietary Funds

For the Year Ended June 30, 2014

	Business-type Activities - Enterprise Funds			Governmental Activities
	Stormwater Sewer System	Solid Waste	Total	Internal Service Funds
Cash flow from operating activities				
Receipts from customers	\$ 5,803,643	\$ 3,187,866	\$ 52,227,556	\$ 44,658,020
Payments to suppliers	(1,501,319)	(8,673,309)	(15,612,518)	(32,539,691)
Payments on behalf of employees	(2,017,286)	(3,116,298)	(18,306,379)	(7,404,566)
Payments to interfund services used	-	-	(68,238)	-
Net cash provided by (used in) operating activities	2,285,038	(8,601,741)	18,240,421	4,713,763
Cash flows from noncapital financing activities				
Transfers in	-	35,529	1,968,280	20,000
Transfers out	(2,440,594)	(444,034)	(5,542,368)	(934,669)
Property taxes	-	11,470,474	11,470,474	-
Net cash provided by (used in) noncapital financing activities	(2,440,594)	11,061,969	7,896,386	(914,669)
Cash flows from capital and related financing activities				
Proceeds from sales of bonds and notes	2,082,891	-	50,071,569	-
Capital contributions	1,500,134	-	1,963,610	-
Acquisition and construction of capital assets	(1,340,524)	(8,035)	(35,575,325)	(3,651,993)
Principal paid on revenue bonds, maturities, capital leases and notes	(360,422)	(86,083)	(26,741,505)	-
Interest paid on bonds, notes, and capital leases	(139,465)	-	(4,535,496)	-
Proceeds from sale of equipment	-	131,000	149,899	258,337
Net cash used in capital and related financing activities	1,742,614	36,882	(14,667,248)	(3,393,656)
Cash flows from investing activities				
Purchase of investment securities	-	(180,985)	(180,985)	-
Sale of investment securities	-	180,258	180,258	-
Interest and dividends on investments	103,776	254,673	1,241,959	459,390
Net cash provided used in investing activities	103,776	253,946	1,241,232	459,390
Net change in cash and cash equivalents	1,690,834	2,751,056	12,710,791	864,828
Cash and cash equivalents, beginning of the year	5,605,110	14,438,463	76,186,842	34,095,853
Cash and cash equivalents, end of the year	\$ 7,295,944	\$ 17,189,519	\$ 88,897,633	\$ 34,960,681
Reconciliation to statement of net position				
Cash	\$ -	\$ -	\$ 10,009,466	\$ 350
Equity in pooled cash and investments	7,295,944	17,189,519	78,888,167	34,960,331
Cash and cash equivalent, end of year	\$ 7,295,944	\$ 17,189,519	\$ 88,897,633	\$ 34,960,681

continued...