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

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Enclosure



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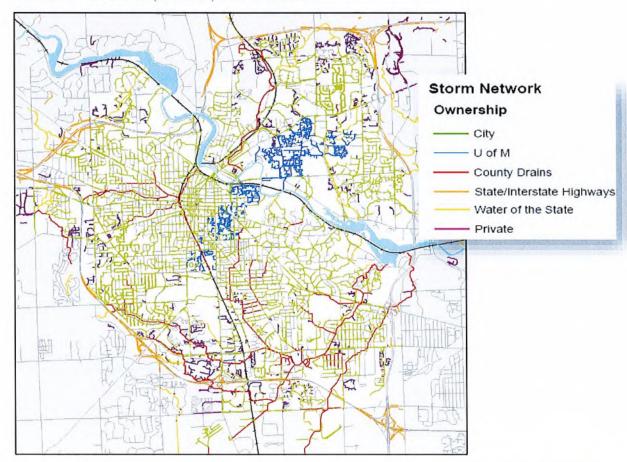


SECTION 1. INTRODUCTION

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 C	onstructed Fee	t of Main	Miles of Main	Percent of Total
1900s		410	0.08	0.03%
1910s	01 001	52,545	9.95	4.29%
1920s	21.8%	135,768	25.71	11.09%
1930s		40,451	7.66	3.30%
1940s		37,775	7.15	3.09%
1950s	PA AM/	197,359	37.38	16.12%
1960s	53.2%	303,638	57.51	24.80%
1970s		149,789	28.37	12.24%
1980s		69,027	13.07	5.64%
1990s	OPM!	114,035	21.60	9.32%
2000s	25%	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	

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:

<u>Revenue Requirements</u> - 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

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:

advance the inherent equity of the City's stormwater rates.

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 subsections 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 where 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 subsection 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 2011			FY 2020		FY 2021
	Public Engagement							
	\$1	50,000		\$150,000		\$150,000		\$150,000
			Tree Pruning					
				\$700,000		\$700,000		\$700,000
			Best Managemen	t Practices				
				\$200,000		\$200,000		\$200,000
			Public Works					
				\$150,000		\$150,000		\$150,000
			Green Inf. Mainte	nance				
				\$200,000		\$200,000		\$200,000
					System R	epair and R&R		
						\$920,000		\$920,000
							Sewer Insp	ection & Cleaning
								\$650,000
Yearly Total	\$ 15	50,000	\$	550,000	S	920,000	\$	650,000
Cumulative Total	\$ 15	50,000	\$	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:

- 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.

1 Runoff Area Specific Customer **Related Costs** FY 2018 Allocate Budget to **Enterprise** Fund Category **Budget** Tap Fees, **Impervious** Customer Illicit Discharges, Area Charge Charge Other (Credits)

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:

- The level of current administrative charges should be reduced to reflect the current level of customer-related costs
- 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

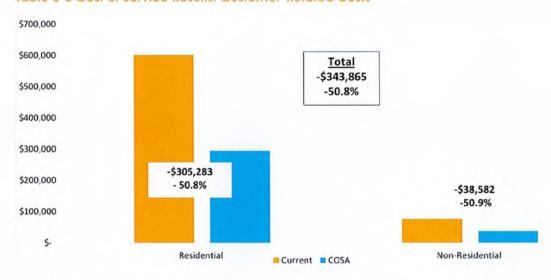
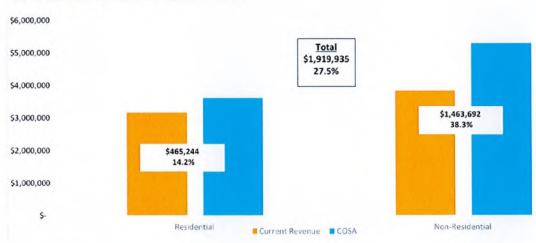


Table 3-4 Cost of Service Results: Runoff Related Costs





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

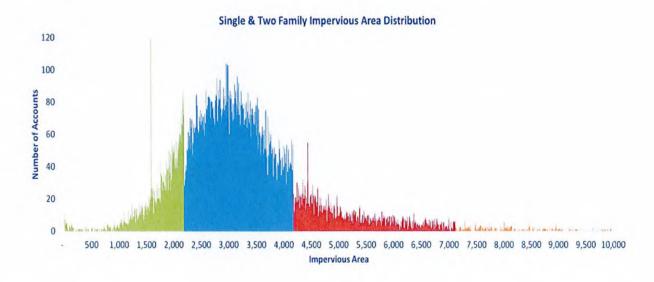


management of stormwater runoff and is charged to both residential and non-residential accounts within the service area based on impervious area. Residential accounts are categorized into 4 tiers dependent on the amount of measured impervious surface area present. Non-residential accounts are billed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

Residential Fees	Quart	erly 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	Quart	erly 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 underling 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				
	Pr	oposed	Cu	irrent
Customer Charge				
Per Account Charge	\$	3.91	\$	6.77
Impervious Charges			T.	
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				
	Pr	oposed	Cı	ırrent
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							
	Curr	ent Fee Quarterly	Pro	posed Fee	Ch	ange \$	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)	Curr	ent Fee Quarterly	Pro	posed Fee	Ch	ange \$	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)

Туре	Credit - Participants	Basis	Calculation Methodology
	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%.	20% off pipe and catch basin cleaning, 30% off per administrative charge cost
Onsite Stormwater Quality	Cisterns or Dry Wells - 115	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.	50% off pipe and catch basin cleaning, 30% off per administrative charge cost
	Rain Gardens - 110	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
Offsite Stormwater Quality and Quantity	Detention Basins - 2,380	Discounts in operating and capital costs within system due to stormwater management practices as outlined in Chapter 63 of the City Code.	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	Assumed reduction in public educations costs due to program.	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)

Туре	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
Onsite Stormwater Quality	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
	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
Education	Community Partners for Clean Streams -	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.



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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



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Growth:										
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%	%00.0	%00.0	%00.0	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	A/N	0	0	0	0	0	0	0	0	0
Percent Increase	N/A	%00.0	0.00%	%00.0	0.00%	0.00%	%00.0	%00.0	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)	8	3	m	n	m	e	m	m	m	m
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 Maintenance	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 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 ft²	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	
4,175 - 7,110 ft ²	3,239	3,239				3,239	3,239				
>7,110 ft ²	535	535	535			535					535
Total Customers Change Non-Residential	22,184	22,184 0%		22,184 0%	22,184 0%	22,184 0%	22,184 0%				
Customers Change	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797
Acres Change	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665

	•
CURRENT UNRESTRICTED ASSETS	Ke
Cash and Cash Equivalents	\$
TOTAL CURRENT ASSETS	\$

RESTRICTED ASSETS	Revenue Fund
sh Equivalents	\$ 9,314,151
NT ASSETS	\$ 9,314,151

### Comparison of the Control Subject of the	Project Description										
1,10,100 1,10,100 1,00,00 1,	Allen Creek Railroad Berm Opening	\$ 86,175	259,575	414,250				,			•
1,10,000	Briarwood Mall Pond	*							400,000	400,000	400,00
1,10,000 1,10,000 1,00,000	Capital Reconstruction of Structures/Resurfacing - Operating Budget							,	,		
\$ 577.700 \$ 577.700 \$ 577.700 \$ 577.700 \$ 577.700 \$ 577.700 \$ 577.700 \$ 577.700 \$ 577.700 \$ 577.700 \$ 577.700 \$ 577.7000 \$ 577.700 \$ 577.7000 \$ 577.	Capital Reconstruction of Structures/Resurfacing - Operating Budget File 2016-004						,	,			
Figure F	Churchill Park/Eisenhower ROW Basin			2,100,000							,
11 12 12 13 13 13 13 13	Detroit Street Brick Pavement Reconstruction	•			1,300,000	,					
1,17,17,100	Division Ave (Hoover to Madison) Stormwater Improvements	•	4						333,333	333,333	333,33
1170,000 100	Evergreen Subdivision Storm Water (Phase II)			,		100,000					
10,000	Ferdon to Wells Crosslot Storm Pipe Relocation	\$ \$75,700							,		,
100,000	Fifth Ave (Kingsley to Catherine)Stormwater Improvements		450,000			,					
1,20,000	Flood Mitigation Implementation Grant Matching	\$ 100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,00
1,20,000 1,20,000	Geddes Ave (Church to Highland) Stormwater Improvements						,		P		
\$ 45,000 405,000 2,770,000 5,155,000	Geddes Avenue Storm Sewer (Huntington to Hickory) Stormwater Impr	\$ 821,700		,	,						
\$ 45,000 405,000 2,770,000 5,155,000	Huron Hills Golf Course Streambank Stabilization			,		1,220,000			,		
\$ 45,000	Huron Parkway Median Bio-Swales	\$,			,		838,000			
\$ 45,000 405,000 1,100,000 5,770,000 5,000,000 5,000,000 5,000,000 5,000,000	awton park Stormwater Basin	•				5,155,000					
\$ 400,000 1,100,000 \$ 300,000 \$ 314,	iberty (First to Main) Stormwater Improvements	5 45,000	405,000				ν.			,	
\$ 400,000 1,100,000 550,000 50	Mallets Streambank Stabilization Phase II	\$		2,770,000							
Secretary Secr	Marlborough Storm Sewer Beolacement	,							20,000	20,000	20,000
1,100,000	Michigan Stadium Storm Sewer Reports	,			,		,		314,000	314,000	314,000
Standard	Wilding Creek Channel Modification Reach D	\$ 400.000	1,100,000			*		,		,	
Second S	William Creat Channel Modification - Reach S							,	216,667	216,667	216,66
S	Miles Cites Citatine mountained in the Relocation					,	,	-	55,000	55,000	55,000
S 1,170,000 S S S S S S S S S	N Seato St (Vinacion to Eullar/Donot) Storm Source Inter				300,000	•					
Separation Sep	Visite 51 (Miligate) to raine) pepol, storm period		1,170,000								5
1,272,700 195,000 195,000 195,000 195,000 1,200,000	Source High Scin Church to Geometrical Stormwater Improvements			650,000	,					1	9
\$ 30,000 5 780,000 5 780,000 5 780,000 5 1,272,700 5 1,272,700 5 1,272,700 5 1,272,700 5 1,272,700 5 1,244,000 5 1	Co Church (Main to Seventh) Stormwater Improvements	\$	225,000			,			,		
\$ 780,000 \$ 500,900 \$ 1,272,700 \$ 300,000 \$ 300,000	system ales Stormwater Improvements	\$ 30,000	195,000		2	,	4.		,	i	
\$ 500,900 \$ 1,272,700 \$ 5,000 \$ 1,272,700 \$ 5,000 \$ 300,000 \$ 3,654,375 \$ 10,248,250 \$ 11,200,000 \$ 11,200,000 \$ 11,200,000 \$ 3,655,000 \$ 3,65	ornewater Subdivision Storm Sewer Replacement Total (see pieces below)	\$ 780,000			,	*			,		
\$ 1,272,700 \$ 250,000 \$ 250,000 \$ 250,000 \$ 30	pringwater Subdivision Storm Sewer Ph 1 File 2013-018	\$ 44,700		,				γ.	,		
\$ 1,272,700 \$0,000 \$250,000 \$300,000	pornewater Subdivision Storm Sewer Ph 2 and 3 File 2014-018/2015-018	\$ 500,900									
\$ 256,000 300,	stadium Boulevard Storm Sewer Replacement (Hutchins to Kipke)	\$ 1,272,700		4				4	,	ì	
\$ 26,000 250,000 300,0	date Street MDOT Stormwater Management Improvements		1			670,000					
\$ 26,000 \$ 300,000 \$ 300,000 \$ 300,000 \$ 300,000 \$ 300,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 414,000 \$ 300,0	state Street Stormwater Detention	\$		20,000	250,000						,
\$ 303,500 300,000 300,	stone School Rd (I-94to Ellsworth) Storm Improvements	\$ 26,000		,							,
\$ 303,500 300,000 \$ 414,000 414,000 414,000 414,000 414,000 414,000 414,000 414,000 \$ 254,000 240,000 2,000,000 2,000,000 1,317,000 1,317,000 150,000 \$ 5 254,000 2,000,000 2,000,000 1,200,000 1,317,000 150,000 150,000 \$ 5 5654,375 6,756,575 10,246,250 10,452,000 3,637,900 3,695,100 5,458,000 \$ 5 5654,375 6,756,575 10,556,98 10,518, 115, 9% 115, 9% 10,0% \$ 5 5654,375 6,756,575 10,556,98 10,518, 10,0% 10,0	storm Sewer Lining Projects (to be renamed Rehabilitation)		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
\$ 254,000 414,	stormwater Asset Management Plan	\$ 303,500	300,000	,	,			r			•
\$ 254,000 240,000 21,000,000 306,900 414,000 4	stream Bank Stabilization (Future locations)							22.000		914 000	414.00
\$ 254,000 240,000 2,000,000 306,900 693,100 333,333 583,000 1,317,000 150,000	street Tree Planting (FY2016-FY 2020)	\$ 414,000	414,000	414,000	414,000	414,000	414,000	414,000	414,000	414,000	00'+1+
\$ 254,000 2,000,000 2,000,000 306,900 693,100 333333	wift Run MDOT Stormwater Management Improvements	5			,	710,000	,	,			
\$ 100,000 2,000,000 \$ 583,000 1,317,000 \$ 693,100 \$ 333,333 \$ 583,000 1,317,000 \$ 150,000 \$ 66,667 \$ \$ 500,000 \$ 1,200,000 1,200,000 1,200,000 1,200,000 \$ 1,200,000 1,200,000 \$ 1,200,000 \$ 1,200,000 1,200,000 \$	/illage Oaks - Chaucer Stormwater Improvements	\$ 254,000	240,000								
\$ 583,000 1,317,000 150,000 1,200,00	dgewood/Snyder SWMM Area Stormwater	5	100,000	2,000,000				1000			
\$ 583,000 1,317,000 400,000 66,667 \$ 500,000 1,200,000 1	ark Place Apartments SWMM Stormwater Improvements		,		,		306,900	001,850	333 333	222 222	222 22
\$ 585,000 1,200,	. University/E. University SWMM Area Stormwater Improvements				,				333,333	333,333	555,550
\$ 500,000 1,200,000 1,200,000 1,200,000 1,200,000 150,00	Mulholland Drive SWMM Area Stormwater Improvements				,	583,000	1,517,000		000 000	400 000	300 000
\$ 5,654,375 6,758,575 10,50% 100,0% 1	Slendale/Charlton SWMM Area Stormwater Storage		i						400,000	400,000	400,00
\$ 1,200,000 1,20	Parkwood/Pittsfield Village SWMM Area Stormwater Improvements	\$			200,000			00000			
1,200,000 1,20	Signature Drive SWMM Area Stormwater Improvements							150,000			
1,200,000 1,20	Traver/Barton SWMM Area Stormwater Improvements	s							/99'99	/99'99	99,99
\$ 5.654,375 6,758,575 105.1% 106.1% 106.3% 112.6% 115.9% 119.4% 1 \$ 5,654,375 6,758,575 10,248,250 4,364,000 10,452,000 3,637,900 3,695,100 5,458,000 100.0% 100.0% 100.0% 100.0% 100.0% 100.5% 119.4% 119.4% 119.4% 110.0% 100.0%	Lower Allen Creek SWMM Area Stormater 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
\$ 5.654,375 6,758,575 10,248,250 4,364,000 10,452,000 3,637,900 3,695,100 5,88,333 (5667 100.0% 100.	Scio Church: Maple to 7th Stormwater	s							150,000	150,000	no'oct
5 \$5654,375 \$10,248,250 4,364,000 10,452,000 3,637,900 3,695,100 \$5458,000 \$5458,000 \$5,654,375 \$6,758,575 \$10,248,250 4,364,000 \$10,93% \$112.6% \$115.9% \$119.	Placid Way Culvert and Headwall Replacement			250,000	,		,				
Girls Glen \$ 5,654,375 6,758,575 10,248,250 4,364,000 10,452,000 3,637,900 3,695,100 5,488,000 100.0% 100.0% 100.0% 100.0% 105.1% 109.3% 112.6% 115.9% 119.9% 1 194% 1 \$ 5,654,375 6,758,575 10,555,698 4,629,768 11,421,183 4,094,488 4,283,634 6,517,337 100% 100% 100% 100% 100% 100% 100% 100	Springwater Phase IV Stormwater								530,333	586 667	586.66
\$ 5,654,375 6,758,575 10,248,250 4,364,000 10,452,000 3,637,900 3,695,100 5,488,000 100.0% 100.0% 100.0% 105.1% 109.3% 112.6% 115.9% 119.4% 1 \$ 5,654,375 6,758,575 10,555,698 4,629,768 11,421,183 4,094,488 4,283,634 6,517,137 100% 100% 100% 100% 100% 100% 100% 100	Chalmers Stormwater Improvements		300 000								
\$ 5,654,375 6,758,575 10,248,250 4,364,000 10,452,000 3,637,900 3,695,100 5,458,000 10,0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.3% 115.6% 115.6% 119.4% 1 5 5,654,375 6,758,575 10,555,698 4,629,768 11,421,183 4,094,488 4,283,634 6,517,137 10.0% 10.0% 10.0% 10.0% 10.0% 10.0% 10.0% 10.0% 10.0% 10.0%	Arb Culverts and Headwalls in School Gins Gien										
100.0% 100.0% 103.0% 105.1% 109.3% 112.6% 115.9% 119.4% 1	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
\$ 5,64,375 1,050,78 1,1421,183 4,094,488 4,283,634 6,517,137 1,000,400,400,400,400,400,400,400,400,40		700 001	100.000	303 096	106.1%	109 3%	112.6%	115.9%	119.4%	123.0%	126.7%
3001 3001 3001 3001 3001 3001 3001 3001	Cumulative Projected Cost Escalation Bountaine CID Eunding Lovel		6,758,575	10,555,698	4,629,768	11,421,183	4,094,488	4,283,634	6,517,137	6,712,652	6,914,033
100% 100% 100% 100%											
TOUR TOUR TOUR TOUR	Account CID Evention Decreotage		40000								



FY 2026

FY 2025

FY 2024

FY 2023

FY 2022

FY 2021

FY 2020

FY 2019

FY 2018

FY 2017

2 Permanent Time Worked	,									1 11 11 11 11		1			
		328,041	n 1	\$ 700'/55	243,33		c cc2,+cc	304,730		COC'T 10		200,000		200,000	14,004
3 Longevity Pay	S	45	s						s .			53			
4 Temporary Pay	s	52,701	s		55,585				s			62,583			
5 Benefit Waiver Pay	s	1,220	s	1,257 \$	1,287		1,318 \$	1,349	s			1,449		_	
6 Life Insurance	\$	721	s	743 \$	7				s			856			
7 Medical Insurance	S	38,554	s		42,638			7	s			48,006			
8 Disability Insurance	s	1,741	s	1,793 \$	1,8				s		_	2,067			
9 Retiree Health Savings Account	\$	966	s	1,076 \$	1,101			1,155	\$			1,240			
10 Veba Funding	s	47,695	s		50,3				s			26,638			
11 Workers Comp	s	2,949	s	3,037 \$	3,110		3,185 \$		s			3,502		3,586 \$	
12 Social Security-Employer	S	25,369	s		26,7				s	28,730 \$	29,420 \$	30,126			
13 Retirement Contribution	s	76,116	s	\$ 668'82	80,2				s			90,388		92,558 \$	94
14 Dental Insurance	S	3,281	s	3,379 \$	3,4			3,629	s			3,896			4
15 Optical Insurance	s	384	s	396 \$	4				s			456			
16 Unemployment Compensation	\$	894	s	921 \$	6				S			1,062			1
17 Equipment Allowance	S	3,502	s	3,583 \$	3,669	\$ 69	3,757 \$		s	3,939 \$	4,034 \$	4,130	s	4,230 \$	4,331
18 Professional Services	s	130,000	s		136,1							153,327	s		160
19 Storm Water Runoff	S	300	s		314							354			
20 Telecommunications	S	2,500	s		2,6							2,949			9
21 Rent City Vehicles	S	009	s	614 \$	9			629	S		\$ 169	708	s	725 \$	
22 Rent Outside Vehicles/Mileage	S	20	s						s			24			
23 Fleet Maintenance & Repair	s	1,785	s	1,826 \$	1,870		1,915 \$		s		2,056 \$	2,105			2
24 Fleet Fuel	s	629	s		9				s			742			
25 Fleet Depreciation	S	2,018	s		2,1			2,217	s			2,380			2
26 Fleet Management	s	207	s		2				s			244			
27 Contracted Services	s	18,000	s		18,856				s			21,230			22
28 Printing	s	2,200	s	2,251 \$	2,305				S			2,595			7
29 Conference Training & Travel	s	9,412	s		9,860				s			11,101			1 :
30 Postage	s	13,000	s		13,618				s.			15,333			16
31 Materials & Supplies	S	1,000	s		1,048		1,073 \$	1,098	s	1,125 \$		1,179			1,237
32 Retiree Medical Insurance	s	9,762	s		10,226			10,723	S	10,980 \$		11,514			12,073
33 Dues & Licenses	s	18,965	s	19,401 \$	19,867		20,344 \$	20,832	S	21,332 \$		22,368		22,905 \$	23,455
34 Transfer To IT Fund	s	24,648	\$	25,215 \$	25,820		26,440 \$	27,074	s	27,724 \$	28,389 \$	29,071		29,769 \$	30,483
			,					* 22. * 2				376 33		203 33	220 82
	s ·	46,624	n 1		49,175		\$ 555,05	51,564	n 4	\$ 200,20	7 300 5	7 477			0 7
	^ •	6,250	n .	0,436 5	0,0			0,312	20			239			250
3/ Annual Sick Leave Payout	n v	102	n v		4			83	. 45			68			
So Longevity Pay	2 0	250	· ·		6			275	. 5			295			
		108			-			119	S			128			
	. 0	103	S		1		111 \$	114	S			122			128
	S	7,117	·s	7,686 \$	7,8			8,253	s			8,862			9,292
	s	255	s		2			282	s	\$ 687	296 \$	303		310 \$	318
44 Retiree Health Savings Account	S	83	s			92 \$		96	s			103			
45 Veba Funding	S	6,569	S	\$ 992'9	6'9	\$ 876'9	\$ 560'2	7,265	s		7,618 \$	7,801	s		8,180
46 Workers Comp	\$	202	s	208 \$	2			223	s	\$ 622		240		246 \$	252
A7 Contal Councils Complement		0000	1		-	4 0000	4 000	A 015		2 111 6	A 310 ¢	1 211	,	ANTA	V



			FY 2017	L	FY 2018	Ŧ	FY 2019	FY 2020	020	FY 2021		FY 2022	-	FY 2023	FY 2024	24	FY 2025	_	FY 2026
48	Retirement Contribution	S	10.880	S	11.206	S	11.475		11,751 \$	12,033		12,322	S	12,617	S	12,920 \$	13,230		13,548
49	Dental Incirance		610			. 5						691	. 5	707					760
20	Optical Insurance	S	69	· vs		· s		· s	75 \$		76 \$	78	5		s	82 \$		84 \$	98
51	Unemployment Compensation	S	111	s	114	s		\$	120 \$			126	s	129	\$	132 \$		135 \$	138
52	Equipment Allowance	\$	089	s	969	s	712	s			747 \$	765	s		\$				841
53	Rent City Vehicles	S	1	s	1	s		\$				1	s		s				1
52	Materials & Supplies	S	300		307	S	314	\$	322 \$		330 \$	337	s	346	s				371
55	Insurance Premiums	S	4,165			s		s				4,685	s		S				5,151
98	Dues & Licenses	S	1,500	s		s	1,571	s	1,609 \$		1,648 \$	1,687	s		s	1,769 \$	1,812		1,855
57	Rent City Vehicles	S	1	S		s		s	1 \$	10	1 \$	1	s	1	S	1 \$			1
	Forestry Operations																		
28	Permanent Time Worked	S	42,264	s	43,532	s	44,577	s	45,647 \$	\$ 46,742		47,864	s	49,013	S	\$ 681,02	51,393		52,627
59	Overtime Paid-Permanent	S	1,050	s	1,074	s	1,100	s	1,126 \$	\$ 1,153		1,181	s	1,209	\$	1,238 \$	1,268	~	1,299
9	Life Insurance	S	15	s		s	16	s	16 \$	10	17 \$	17	s	17	S	18 \$		18 \$	19
61	Medical Insurance	S	10,001	s	10,801	S	11,060	S	11,326 \$	11,598		11,876		12,161		12,453 \$	12,752		13,058
3	Retires Health Savings Account	. 5		S		S		S				069					741		759
63	Workers Comp	. 5	1,608	· s		S		·s				1,821	s	1,865	s	1,910 \$	1,955		2,002
3	Social Security-Employer	S		S		S	3,440	S		3,608		3,694	s		s		3,967		4,062
8	Retirement Contribution	5				5		S				11,104	S				11,923		12,209
3 4	Doors Incurance											866	- 5				930		953
3 6	Optical Insurance	. 0	68	, 0		. 05		. 5				101	S		S		1	108 \$	111
3	Inamplement Companyation		138	. 5		S						156	S		S		7		172
3 6	Fourtheast Allowance		390					. 5	418 \$			439	· s		· s		4		482
2 5	Flatticity		341			· s		S				379	S		S		4		416
2 2	padio Maintenance		292	. 0				. 5				328	· s		S		33		361
7	Radio Suctem Service Charge	, 5	2.831			. 5		· s				3,184	·		S		3,419		3,501
73	Rent City Vehicles	S		S		· s	1,100	S				1,181	s		s	1,238 \$	1,268		1,299
74	Contracted Services	5		S		S		S	\$ 596			1,012	s		s	1,061 \$	1,087		1,113
75	Sent	S	1,700	s		s	1,781	s			1,867 \$	1,912	s	1,958	S	2,005 \$	2,053		2,102
76	Conference Training & Travel	S	700	S		S		S			\$ 694	787	s	908	S	826 \$	00	845 \$	998
1	Uniforms & Accessories	· s	1,200	S		S		s			1,318 \$	1,350	s		s	1,415 \$	1,449	\$ 64	1,484
78	Materials & Supplies	S	200	s	512	s	524	s	536 \$	5		295	s	576	S	\$ 065	9	604 \$	618
	Forestry Operations General Care																		
79	Permanent Time Worked	S	9,611	s	668'6	s	10,137	s	10,380 \$	5 10,629		10,884	s	11,146		11,413 \$	11,687	_	11,968
80	Longevity Pay	s	108	s	111	s	114	S				122	s	125	s	128 \$	1	31 \$	134
81	Temporary Pay	S	250		258	s	797	\$			\$ 927	283	s	290	S	\$ 262	3	\$ \$	311
82	Benefit Waiver Pay	S	36	s	37	s	38	s	39 \$		40 \$	41	s	42	s	43 \$		\$ 44	45
83	Life Insurance	S	00	s	∞	s	00	s		10	8 6	6	s		s				10
8	Medical Insurance	S	2,208			s		s	2,500 \$			2,622	s	2,685	s	2,749 \$	2,815		2,883
85	Retiree Health Savings Account	S			73	s	75	s				81	s		s			\$ 28	88
98	Veba Funding	S	1,426			S		s				1,615	s	1,654	s		1,734		1,776
87	Workers Comp	S	427			S		S				484	s		s		2		532
88	Social Security-Employer	S	735			s		S			813 \$	832	s	852	S	873 \$	80		915
88	Retirement Contribution	S	2,255			S		s				2,554	s		s		2,742		2,808
8	Dental Insurance	S	198	s	204	s		S				224	s		S		2.		247
91	Optical Insurance	S	26			s		S	28 \$		29 \$	29	s	30	s	31 \$		32 \$	32
92	Unemployment Compensation	S	36	s	37	s	38	s	39 \$		40 \$	41	s	45	S	43 \$		\$ 44	45
93		S	1	s	1	s	1	s	1 \$	10	1 \$	1	s	1	s	1 \$		1 \$	1
1	6																		72



20	Floor Maintenance & Renair	S	3.358	S	3.435	8	518 5	3,60		3,689	S	3,777	S	3,868	S	3,961 \$	4,056		4,153
1 8	Fleet Maintenance or Nepan		1,811	. 0			1.897 \$	1.943		1.989	S	2,037	s				2,187		2,240
2 8	Clear Davisiation		2.018				2,114 \$	2,165		2,217	S	2,270	s	2,324 \$		2,380 \$	2,437	37 \$	2,496
6 6	Elect Management		207	S			217 \$	222		227	s	233	s	238	S	244 \$	25	250 \$	526
86	Contracted Services	S	8,000	s	8,184	00	\$ 086,8	8,582		8,788	s	866'8	s	9,214		9,436 \$	9,662		9,894
	Forestry Operations Post Plant Care																		
66	Permanent Time Worked	s	3,056	s			3,223 \$	3,301		3,380	s	3,461	s				3,716		3,805
100	Longevity Pay	S	27	s		s	28 \$	29		30	s	31	\$	31					
101	Temporary Pav	S	2,000	s	5,150		5,274 \$	5,400		5,530	s	5,662	\$	5,798			6,080		6,226
102	Overtime Paid-Permanent	S	300	s	307			322		330	s	337	s		-1		ž		371
103	Medical Insurance	S		S	745		763 \$	781		800	s	819	s	839		\$ 658	88	\$ 088	901
104	Retiree Health Savings Account	S		s	35	s	35 \$	36	\$	37	s	38	S	39	s	40 \$	•	41 \$	
105	Veba Funding	S		s				309		316	s		S				ř	348 \$	356
106		S		s	140		143 \$	147		150	s	154	s	158			1	165 \$	169
107		S		S				252		258	s	264	s	270		277 \$	23	283 \$	290
108	Retirement Contribution	S		S				772		791	s	810	s	829		849 \$	80	\$ 698	890
100	Dental Insurance	. 5		S		10	20 \$	71		73	s	75	s	77		78 \$		\$ 08	80
110		S		S	9	10	\$ 9		\$	7	s	7	\$	7		7 \$		2 5	
111		S		S	12		13 \$	13		13	s	14	s	14	s	14 \$		15 \$	
112	Rent City Vehicles	s		S	409	S	419 \$	429		439	s		s				4		495
113		S	2,000	s	2,046	\$ 2	2,095 \$	2,145	\$	2,197	s	2,250	S	2,304		\$ 658'2	2,415	\$ 51	2,473
114		S	2,000	s	2,046	5 2	\$ 560'2	2,145	\$	2,197	s	2,250	\$	2,304		2,359 \$	2,415		2,473
	Forestry Operations Trimming																0		
115	Permanent Time Worked	s	65,247	s			68,817 \$	70,469	5	72,160	s	73,892	S	75,665	'	7,481 \$	/9,341		81,24
116	Longevity Pay	s	630	s				989		269	s	713	s						80
117	Temporary Pay	s	2,000	s				2,400		5,530	s.	2,662	s.		· ·		6,080		6,226
118	Overtime Paid-Permanent	s	200	S				536		549	^ +	795	n 4			2 050	5	33 66	070
119		S		s.				29		30	A .	30 30	^	31 3		5 300 01	793.01		20100
120		· •	15,440	^ <			\$ 5/0//	17,485		506,/1	n u	686	20				7,01		757
121		· ·		^ '				/60		0 0 0 0	n u	0 065	20				9 773		6 957
122	Veba Funding	^	966'/	^ 1				00,0		0,000		200,0					3 540		3635
123		s «		A 1		n u	3,070 \$	3,144	n u	5,219	n u	5,651	n v			5 986 5	6079	2 0	6.225
124		٠.	4,999	^ (2,399		15 006	20	17 311	2 0				18 588		19.034
125		· •	15,286	n •				10,509		10,300	n 0	115,11	20				1 674		1715
126		· •	1,3//	n +				1,48		1,525		100	2 0				7, 1		30.
127	Optical Insurance	A .	162	^ •				5/1		020	n 4	300	20				1 77		317
128		5	252	· ·	790	^ .	\$ 997	7/7		617	n 4	507	n 4				5		,
129	Rent City Vehicles	s		S						-	^ <	1	٠.			4 4	0.36		151
130	Fleet Maintenance & Repair	S	13,261	s				14,225	\$	14,566	s ·	14,916	n •				970,91		10,400
131	Fleet Fuel	S	6,939	s				7,443		7,622	s.	7,805	· •			8,184	8,381		8,582
132	Fleet Depreciation	s	6,943	s				7,448		7,626	s.	7,809	s.		\$		8,385		8,587
133	Fleet Management	s	828	s				888	\$	910	S	931	\$			\$ 116	1,000		1,024
134	Contracted Services	s	15,000	\$				16,090		16,477	s	16,872	s.	17,277	1	17,692 \$	18,116		18,55
135	Materials & Supplies	s	6,000	s		9		6,436	\$	6,591	s.	6,749	s.	6,911		7,077	1,246	46 5	1,420
136		\$	320	s	358		367 \$	375	\$	384	s	394	<i>s</i>	403	•	413 >	4	473 5	43
				,				0100		036 13	٠	50 501		62 964		55 156 \$	56 480		57 836
137		A .	45,447	^ +	47,840	48	48,389	30,104	, ,	547	n 0	100,20				288	9	500	616
138	Longevity Pay	^	495	^		^				-		100							,



10.00000000000000000000000000000000000		Ā	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 20	970
Operation public printing states and states are stated between the public printing stated be													
International Content Inte		s	14,000 \$	14,322 \$		15,018			16,125 \$	16,512	16,908	5	17,314
About this intervance of thi		s	16 \$	16 \$		17				19	19	s	20
Secret Polithy Service According 5 (2005) 5 (2		s	10,619 \$	11,469 \$		12,026	12,314	12,610		13,222	13,540	2	13,865
Web Funding 5 2,137 6,688 6,737 6,289 7,132 7,128 <		s	364 \$	393 \$		412	422	432		453	464	S	475
Weaker control globges 3.205		s	6,284 \$	6,473 \$		6,787	6,950	7,117		7,462	5 7,641	s	7,825
Rest Conventionment of the control bases 3,555 3,755 3,845 3,845 3,845 3,845 4,447 4,145 1,145 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141 1,149 1,141		s	2,075 \$	2,137 \$		2,241	2,295	2,350		2,464	5 2,523	s	2,584
Particular Par		s	3,558 \$	3,665 \$		3,843	3,935	4,029		4,225	5 4,327	s	4,430
Particular Par		s	\$ 688'01	11,216 \$		11,760	12,043	12,332		12,931	13,241	\$	13,559
Oppidal Interpretation 5 115 115 115 117 5 117 5 117 5 117 5 117 5 117 5 117 5 118 5 117 5 118 5 117 5 117 5 117 5 117 5 117 5 117 5 117 5 117 5 117 5 118		s	\$ 096	\$ 686		1,037	1,062	1,087		1,140	5 1,167	S	1,195
Proceedings Process		s	112 \$	115 \$		121	124	127		133	3 136	s	139
Second		s	176 \$	181 \$		190	195	199		500	5 214	s	219
Controlled Sequence 5 20,000 5 20,446 5 20,466 20,466 20,466 20,		S	27,250 \$	27,877 \$		29,231				32,140	32,911	\$	33,701
Recent Control		S	20,000 \$	20,460 \$		21,454				23,589	3 24,155	2	24,735
Control		s	750 \$	\$ 797		808			864 \$	888	906	s	928
Permanent frankverked 5 1111 5 1.1745 5 1.2267 5 1.2329 5	Forestry Operations Stump Removal												
Outch Intervalue S 2.5 2.2 2.4		S	21,112 \$	21,745 \$	22,267	\$ 22,802 \$	23,349 \$	23,909 \$	24,483 \$	25,071	22,672	2	26,289
Use insurance 8 8 8 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 10 9		\$	225 \$	232 \$	237	\$ 243 \$	249 \$	255 \$	261 \$	267	5 274	s	280
Mode of a lith of a mode of a lith of a lit		s	8	8 \$	80	6 5	\$ 6	\$ 6	\$ 6	10	5 10	S	10
Newtree Health Sannagh Account 5 188 2 188 188 188 188 188 188 188 188 188 188 188 188 188 189 189 189 189 204 204 200 188 199 204 204 204 204 204 204 1026 <td></td> <td>S</td> <td>4,830 \$</td> <td>5,216 \$</td> <td>5,342</td> <td>\$ 5,470 \$</td> <td>5, 5,601 \$</td> <td>5,735 \$</td> <td>5,873 \$</td> <td>6,014</td> <td>5 6,158</td> <td>s</td> <td>6,306</td>		S	4,830 \$	5,216 \$	5,342	\$ 5,470 \$	5, 5,601 \$	5,735 \$	5,873 \$	6,014	5 6,158	s	6,306
Veste funding 5 286 5 294 2 3 301 5 3 159 5 3 139 5 <td></td> <td>S</td> <td>168 \$</td> <td>181 \$</td> <td>186</td> <td>\$ 190 \$</td> <td>\$ 195 \$</td> <td>199 \$</td> <td>204 \$</td> <td>500</td> <td>5 214</td> <td>s</td> <td>219</td>		S	168 \$	181 \$	186	\$ 190 \$	\$ 195 \$	199 \$	204 \$	500	5 214	s	219
Workers Commons 5 945 97 5 1,172 5 1,122 1,112 5 1,193 6 1,193 6 1,193 6 1,193 6 1,193 6 1,193 6 1,193 6 1,193 6 1,193 6 1,193 6 <t< td=""><td></td><td>S</td><td>2,856 \$</td><td>2,942 \$</td><td>3,012</td><td>\$ 3,085</td><td>3,159 \$</td><td>3,234 \$</td><td>3,312 \$</td><td>3,392</td><td>\$ 3,473</td><td>s</td><td>3,556</td></t<>		S	2,856 \$	2,942 \$	3,012	\$ 3,085	3,159 \$	3,234 \$	3,312 \$	3,392	\$ 3,473	s	3,556
Section		s	945 \$	973 \$	766	\$ 1,021	3 1,045 \$	1,070 \$	1,096 \$	1,122	5 1,149	s	1,177
Retirement Contribution 4,950 5,099 5,211 5,346 5,474 5,600 5,740 5,878 6,019 5 Depend Innurance 5 490 5 212 5 497 6 5,740 5 588 5 6 6 5 60.9 5 785 5 68.5 6		S	1,620 \$	1,669 \$	1,709	\$ 1,750 \$	1,792 \$	1,835 \$	1,879 \$	1,924	1,970	s	2,017
Dental Invarance 440 453 464 45 467		S	4,950 \$	\$ 660'5	5,221	\$ 5,346 \$	5,474 \$	\$ 909'\$	5,740 \$	5,878	\$ 6,019	S	6,164
Optical Insurance 5 6		S	440 \$	453 \$	464	\$ 475 \$	487 \$	498 \$	510 \$	523	535	S	548
Unemployment Compensation S R R S R R R R R R R R R <td></td> <td>s</td> <td>\$ 95</td> <td>58 8</td> <td>65</td> <td>\$ 09 \$</td> <td>5 62 \$</td> <td>63 \$</td> <td>\$ 59</td> <td>19</td> <td>89</td> <td>S</td> <td>70</td>		s	\$ 95	58 8	65	\$ 09 \$	5 62 \$	63 \$	\$ 59	19	89	S	70
Rent City Welholdes S 2,000 S 2,006 S 2,006 S 2,006 S 2,006 S 2,145 S 2,197 S 2,197 S 2,319 S 2,319 S 2,319 S 2,497 S 2,197 S		S	80 \$	82 \$	88	\$ 98 \$	\$ 88 \$	91 \$	93 \$	95	26 97	s	100
Fleet Maintenance & Repair 5 4,618 5 4,724 5 4,938 5 5,947 5 5,134 5 5,134 5 5,134 5 5,134 5 5,134 5 5,134 5 5,137 5 5,137 5 5,134 5 5,134 5 5,134 5 5,134 5 5,134 5 5,174 5 5,175 5 7,144 5 1,144 5 <td></td> <td>S</td> <td>2,000 \$</td> <td>2,046 \$</td> <td>2,095</td> <td>\$ 2,145</td> <td>\$ 2,197 \$</td> <td>2,250 \$</td> <td>2,304 \$</td> <td>2,359</td> <td>5 2,415</td> <td>Ş</td> <td>2,473</td>		S	2,000 \$	2,046 \$	2,095	\$ 2,145	\$ 2,197 \$	2,250 \$	2,304 \$	2,359	5 2,415	Ş	2,473
Fleet Fuel S 277 S 283 S 290 S 297 S 312 S 312 S 312 S 312 S 312 S 4,444 S 4,243 S 4,449 S 4,425 S 4,426 S 4,449 S 4,469 S 4,466 S 4,448 S 1,478 S 1,478 S 1,179 S 1,207 S 4,469 S 1,179 S 1,208 S 1,179 S 1,208 S 1,179 <		s	4,618 \$	4,724 \$	4,838	\$ 4,954	\$ 5,073 \$	5,194 \$	5,319 \$	5,447	5 5,577	S	5,711
Fleet Depreciation 5 3,863 5 3,963 5 4,947 5 4,443 5 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 4,449 7 1,179 7		S	277 \$	283 \$	290	\$ 297 \$	304 \$	312 \$	319 \$	327	335	s	343
Fleet Management 5 207 2 221 5 221 5 222 2 233 5 234 5 244 5 250 5 Contracted Services 5 10,000 5 10,230 5 10,476 5 10,727 5 11,28 5 11,794 5 12,077 5 Absterials & Supplies 5 1,000 5 1,023 5 1,073 5 1,128 5 1,179 <td< td=""><td></td><td>s</td><td>3,863 \$</td><td>3,952 \$</td><td>4,047</td><td>\$ 4,144</td><td>\$ 4,243 \$</td><td>4,345 \$</td><td>4,449 \$</td><td>4,556</td><td>\$ 4,666</td><td>\$</td><td>4,777</td></td<>		s	3,863 \$	3,952 \$	4,047	\$ 4,144	\$ 4,243 \$	4,345 \$	4,449 \$	4,556	\$ 4,666	\$	4,777
Forestrod Services 5 10,000 5 10,230 5 10,735 5		s	207 \$	212 \$	217	\$ 222 \$	\$ 727 \$	233 \$	238 \$	244	\$ 250	s	256
Portation of Exemple Seminor State of Seminor State		S	10,000 \$	10,230 \$	10,476	\$ 10,727 \$	3 10,984 \$	11,248 \$	11,518 \$	11,794	12,077	\$	12,367
Forestry Operations Tree Planting \$ 21,112 \$ 21,745 \$ 22,267 \$ 22,802 \$ 23,349 \$ 23,909 \$ 24,483 \$ 25,071 \$ 25,672 \$ Permanent Time Worked \$ 225 \$ 223 \$ 224 \$ 22,802 \$ 22,802 \$ 23,349 \$ 24,483 \$ 25,071 \$ 274 \$ Longevity Pay \$ 225 \$ 232 \$ 234 \$ 3,400 \$ 3,318 \$ 3,397 \$ 261 \$ 267 \$ 274 \$ Inchaptorary Pay \$ 3,000 \$ 3,000 \$ 3,164 \$ 3,240 \$ 3,397 \$ 3,479 \$ 3,563 \$ 3,648 \$ Inchaptorary Pay \$ 3,000 \$ 3,164 \$ 3,240 \$ 3,318 \$ 3,397 \$ 3,479 \$ 3,563 \$ 3,648 \$ Inchaptorary Pay \$ 3,000 \$ 3,164 \$ 3,240 \$ 3,318 \$ 3,397 \$ 3,473 \$ 3,648 \$ 3,648 \$ Medical Insurance \$ 4,830 \$ 3,012 \$ 3,012 \$ 3,149 \$ 3,324 \$ 3,324 \$ 3,324 \$ 3,324 \$ 3,324 \$ 3,324 \$ 3,324 \$ 3,324 \$ 3,324 \$ 3,324 \$ 3,324 \$		s	1,000 \$	1,023 \$	1,048	\$ 1,073	3 1,098 \$	1,125 \$	1,152 \$	1,179	5 1,208	s	1,237
Permanent Time Worked \$ 21,112 \$ 21,745 \$ 22,267 \$ 22,802 \$ 23,349 \$ 23,349 \$ 24,483 \$ 25,071 \$ 25,672 \$ 26,748	Forestry Operations Tree Planting												
Longevity Pay S 225 S 225 S 243 S 3,240 S 3,337 S 3,479 S 263 S 248 S 3,648 S 248 S 3,479 S 3,479 S 3,479 S 3,488 S 3,648 S 3,648 S 3,648 S 3,648 S 3,479 S 3,479 S 3,648 S		s	21,112 \$	21,745 \$	22,267	\$ 22,802 \$, 23,349 \$	23,909 \$	24,483 \$	25,071	25,672	S	26,289
Temporary Pay \$ 1,000		S	225 \$	232 \$	237	\$ 243 \$	249 \$	255 \$	261 \$	267	274	s	280
Life Insurance \$ 8 \$ 9 \$ 9 \$ 9 \$ 9 \$ 10 \$		s		3,090 \$	3,164	\$ 3,240 \$	3,318 \$	3,397 \$	3,479 \$	3,563	3,648	s	3,736
Medical Insurance \$ 4,830 \$ 5,216 \$ 5,342 \$ 5,342 \$ 5,470 \$ 5,601 \$ 5,735 \$ 5,873 \$ 6,014 \$ 6,128 \$ 5 Veba Funding \$ 2,856 \$ 2,942 \$ 3,012 \$ 3,025 \$ 3,159 \$ 3,124 \$ 3,312 \$ 3,322 \$ 3,332 \$ 3,473 \$ 5 Veba Funding \$ 2,866 \$ 2,942 \$ 3,012 \$ 3,025 \$ 3,159 \$ 3,124 \$ 3,312 \$ 3,322 \$ 3,473 \$ 5 Workers Comp \$ 1,620 \$ 1,620 \$ 1,700 \$ 1,700 \$ 1,045 \$ 1,070 \$ 1,875 \$		s		8	∞	6 \$	\$ 6	\$ 6	\$ 6	10	10	s	10
veba Funding \$ 2,856 \$ 2,942 \$ 3,012 \$ 3,159 \$ 3,312 \$ 3,312 \$ 3,473 \$ Workers Comp \$ 945 \$ 975 1,021 \$ 1,070 \$ 1,070 \$ 1,070 \$ 1,122 \$ 1,149 \$ Scoral Security-Employer \$ 1,620 \$ 1,700 \$ 1,790 \$ 1,790 \$ 1,879 \$ 1,879 \$ 1,189 \$ 1,190 \$ 1		s		5,216 \$	5,342	\$ 5,470	5, 5,601 \$	5,735 \$	5,873 \$	6,014	6,158	s	6,306
workers Comp \$ 945 \$ 973 \$ 973 \$ 997 \$ 1,021 \$ 1,045 \$ 1,070 \$ 1,096 \$ 1,122 \$ 1,149 \$ Social Security-Employer \$ 1,620 \$ 1,669 \$ 1,709 \$ 1,709 \$ 1,792 \$ 1,835 \$ 1,879 \$ 1,924 \$ 1,924 \$ 1,970 \$ Social Security-Employer \$ 4,950 \$ 5,099 \$ 5,221 \$ 5,346 \$ 5,474 \$ 5,606 \$ 5,740 \$ 5,878 \$ 6,019 \$ Retirement Contribution \$ 4,950 \$ 5,099 \$ 5,221 \$ 5,346 \$ 5,474 \$ 5,606 \$ 5,740 \$ 5,878 \$ 6,019 \$ Dental Insurance \$ 65 \$ 6 \$ 58 \$ 5 \$ 60 \$ 60 \$ 60 \$ 60 \$ 60 \$ 60 \$ 60		S		2,942 \$	3,012	\$ 3,085	3,159 \$	3,234 \$	3,312 \$	3,392	5 3,473	s	3,556
Social Security-Employer 5 1,620 \$ 1,669 \$ 1,709 \$ 1,709 \$ 1,792 \$ 1,835 \$ 1,879 \$ 1,924 \$ 1,970 \$ 1,970 \$ 8		\$		973 \$	266	\$ 1,021	1,045 \$	1,070 \$	1,096 \$	1,122	5 1,149	\$	1,177
Retirement Contribution \$ 4,950 \$ \$ 5,099 \$ \$ 5,221 \$ \$ 5,346 \$ \$ 5,474 \$ \$ 5,606 \$ \$ 5,740 \$ \$ 5,818 \$ \$ 6,019 \$ \$ 6,019 \$ Dential Insurance \$ 440 \$ 453 \$ 464 \$ 475 \$ 487 \$ 498 \$ 510 \$ 523 \$ 535 \$ 537 \$ 535 \$ 537 \$ 539 \$		s		1,669 \$	1,709	\$ 1,750	3 1,792 \$	1,835 \$	1,879 \$	1,924	1,970	S	2,017
Dential Insurance \$ 440 \$ 453 \$ 464 \$ 475 \$ 487 \$ 498 \$ 510 \$ 523 \$ 535 \$ 537 \$ 537 \$ 537 \$ 5397 \$ 5039 \$ 5397 \$ 5639 \$ 5397 \$ 5639 \$ 5397 \$ 5639 \$ 5397 \$ 5639 \$ 5397 \$ 5639		s		\$ 660'5	5,221	\$ 5,346	5,474 \$	\$ 909'5	5,740 \$	5,878	6,019	s	6,164
Optical Insurance 5 56 \$ 58 \$ 59 \$ 60 \$ 62 \$ 63 \$ 65 \$ 67 \$ 68 \$ 68 \$ Unemployment Compensation \$ 80 \$ 5,000 \$ 5,115 \$ 5,238 \$ 5,363 \$ 5,624 \$ 5,759 \$ 5,897 \$ 6,039 \$		S		453 \$	464	\$ 475 \$	\$ 487 \$	498 \$	510 \$	523	\$ 535	s	548
Unemployment Compensation \$ 80 \$ 82 \$ 84 \$ 86 \$ 88 \$ 91 \$ 93 \$ 97 \$ 8 8 \$ 91 \$ 93 \$ 97 \$ 8 97 \$ 8 97 \$ 8 97 \$ 97 \$ 97 \$ 9		s		\$ 85	65	\$ 09 \$	5 62 \$	63 \$	\$ 59	19	89	S	70
Rent City Vehicles 5,000 \$ 5,115 \$ 5,238 \$ 5,363 \$ 5,492 \$ 5,624 \$ 5,759 \$ 5,897 \$ 6,039 \$		s	\$ 08	82 \$	84	\$ 86	\$ 88 \$	\$ 16	93 \$	95	26	s	100
		s	\$ 000'5	5,115 \$	5,238	\$ 5,363	5,492 \$	5,624 \$	\$ 652'5	2,897	\$ 6,039	\$	6,184



State Stat			FY 2017	FY 2018		FY 2019	FY 2020		FY 2021	FY 2022	022	FY 2023	FY 2024	5024	FY 2025	ш.	FY 2026
trent characterises 2 mo		S	2,533	2,59		2,653	2			10		2,917	S		3,059		3,133
Tree participations of the participations o		·	200 \$	20		210				10		230	s		247		247
Control state of the contro		\$				217				(0		238	s		250		256
Particular Sequence 2,006 2,066		S				524				15		576	s		709		618
Trengent Present Prese		5	000			2,095	2			S		2,304	s		2,419		2,473
Contractive Designation (Tree) Reported States) 5,520.5 5,00.65 5,00.483 6,183.5 1,183.5 1,193.5			000			20,951	\$ 21,45	4 \$		16	22,496 \$	23,036	s		24,15		24,735
Particular Par	Forestry Operationg Tree Removal															•	0.00
temporal poly 5 5 1,55 1,505 1,505 1,505 1,505 1,505 1,505 1,505 1,105		\$	\$5,927 \$	22,60	5 5	28,987	\$ 60,40	3	61,853		63,337 \$	64,857	S	66,414 \$	68,000	5	69,640
Overlane synthety 5 1,000 5		S	540 \$	55	\$ 9	270	\$ 58	3 \$	265	·s	612 \$	929	s		9	-	672
the functionaries 1,123 1,123 1,123 1,125		S		1,03		1,055	\$ 1,08	\$ 0	1,106	s	1,132 \$	1,160	s		1,216		1,245
Particularies Particularie		\$	1,000 \$	1,02		1,048		3 8	1,098	S	1,125 \$	1,152	s		1,208		1,237
Modern invariance 13.22 14.921 14.921 14.922 <		\$	19 \$	2	\$ 0	20			21	s	22 \$	22	s		23		24
Reserve Health Sammy Account 6 684 5 265 5 267 5 567 5 568 5 668 5 <		S		14,29		14,634			15,344	15	15,713 \$	16,090	s		16,87		17,276
Workey Cumple 6 6 7 <		S	495 \$	53		547				45	\$ 885	602	s		63.		646
Scali Secury-frequency S		S	6,854 \$	7,06		7,229				s	7,762 \$	7,948	s		8,33		8,535
Scotal Security Engloyer 5 1,204 5 14,224 5 14,224 6 14,224 6 14,224 6 14,224 6 14,224 6 14,244 6 14,244 6 14,244 6 14,244 6 14,244 14,444 14,444 1,124 1,124 6 1,124 1,124 7 <td></td> <td>S</td> <td>2,500</td> <td>2,57</td> <td></td> <td>2,637</td> <td></td> <td></td> <td>2,765</td> <td>S</td> <td>2,831 \$</td> <td>2,899</td> <td>s</td> <td></td> <td>3,040</td> <td></td> <td>3,113</td>		S	2,500	2,57		2,637			2,765	S	2,831 \$	2,899	s		3,040		3,113
Metroment Contribution 5 1310S 5 1388S 6 141SH 6 141SH 6 144SH 5 145BH 7 155SH 7 145SH 7 144SH 7		S	4,294	4,42		4,529			4,749	10	4,863 \$	4,980	s		5,222		5,347
Operal Intervance 5 1188 5 1284 5 1283		S		13,49		13,822			14,494	40	14,841 \$	15,198	s		15,936		16,318
Optical Intravarce 136 136 143 144 143 144		S	1,188 \$	1,22		1,253				s	1,345 \$	1,378	s		1,44		1,479
Unemployment Companiation \$ 216 \$ 222 \$ 223 \$ 234 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 250 \$ 2473		S	136 \$	14		143				۷,		158	s		16		169
Fleet Maintenance Repair \$ 20,500 \$ 20,475 \$ 21,475 \$ </td <td></td> <td>S</td> <td>216 \$</td> <td>22</td> <td></td> <td>228</td> <td></td> <td></td> <td></td> <td>44</td> <td></td> <td>250</td> <td>s</td> <td></td> <td>563</td> <td></td> <td>569</td>		S	216 \$	22		228				44		250	s		563		569
Fleet Maintenance & Repair 5		\$	200			21,475				S		23,612	s		24,75		25,353
Fried Department of the following state of th		\$				758				15		834	s		874		895
Fleet Depreciation 5 1,380 5 1,413 6 1,447 6 6 5 1,517 5 1,521 5 1,520 5 1,523 5 1,523 5 1,527 5 1,527 5 1,529 1,529 5 1,529 5 1,529 5 1,529 5 1,529 5 1,529 5 1,529 5 1,529 1,529 5 1,529 5		S				443				15		487	s		511		523
Fleat Management 5 671 651 666 666 662 669 715 722 700 Contracted Sevices 5 600 5 5,118 6 5,236 6 5,624 6 5,624 6 5,997 6 739 7		S	349			1,413				s		1,554	s		1,62		1,668
Contracted Sevices S 5,000 S 1,115 S 2,328 S 3,835 S 5,724 S 5,729 S 5,739 S 6,039 Postage S 2,006 S 2,006 S 2,046 S 2,145 S 2,250 S 2,304 S 2,346 S		\$	621 \$	63	5 \$	651				S		715	s		75(768
Postage S 2,006 S 2,046 S 2,145 S 2,197 S 2,304 S 2,334 S 2,336 S 2,415 Maderenia & Supplies S 2,006 S 2,046 S 2,095 S 2,145 S 2,197 S 2,230 S 2,345 S 2,415 Fleid Operations Administration S 2,006 S 2,095 S 2,145 S 2,197 S 2,304 S 2,415 S 2,304 S 2,415 S 2,197 S 2,304 S 2,415 S 2,145 S 2,146 S 2,146 S 2,145 S 2,145 S 2,146 S 2,146 S 2,146 S 2,141 S 2,147 S 2,147 S 2,147<		S		5,11		5,238	\$ 5,36			S	5,624 \$	5,759	s		6,03		6,184
Trowing Changes 5 2,000 5 2,046 5 2,046 5 2,145 5 2,197 5 2,250 5 2,394 5 2,354 5 2,355 5 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,415 2,416<		S		2,04		2,095	\$ 2,14	\$ \$	2,197	s	2,250 \$	2,304	s		2,41		2,473
Field Operations Administration 5 56 5 56 5 76 5 77 58 78 78 78 78 78 78 78 78 78 78 78 78 78 78 <t< td=""><td></td><td>S</td><td></td><td>2,04</td><td>\$ 9</td><td>2,095</td><td>\$ 2,14</td><td>5 5</td><td>2,197</td><td>S</td><td>2,250 \$</td><td>2,304</td><td>s</td><td></td><td>2,415</td><td></td><td>2,473</td></t<>		S		2,04	\$ 9	2,095	\$ 2,14	5 5	2,197	S	2,250 \$	2,304	s		2,415		2,473
Field Operations Administration 68,601 7,0659 7,248 7,5409 7,5400 7,5400 7,5400 8,4464 8,8414 Permanent Time Worked 241 248 242 24,95 267 277 273 279 279 284 284 Longeworked 3 120 241 248 242 267 267 277 279 279 284 284 Longework Pay 5 120 5 2576 5 2576 5 2789 5 289 5 289 5 289 5 299 <		\$	250 \$	25	\$ 9	797	\$ 26	\$ 8	275	\$	281 \$	288	s	295 \$	30.	\$	309
Permanent Time Worked S 68,601 S 70,659 S 72,355 S 70,690 S 70,900 S 20,700 S 20,600 S	Field Operations Administration										S. S		,				
Annual Sick Leave Payout 5 241 5 248 5 244 5 244 5 244 5 244 5 244 5 244 5 244 5 244 5 244 5 244 5 244 5 244 5 146 6 147 5 146 6 147 5 146 6 147 5 146 6 14		s	68,601 \$	70,65	\$ 6	72,355	\$ 74,09	1 \$	75,870	s.	\$ 069'11	79,555	A (85,422
Longewity Pay 5 150 5 155 5 162 5 100 5 170		S				254			797	۸.	\$ 5/7	6/7	n •				505
Temporary Pay S 2,500 S 2,575 S 2,637 S 2,700 S <th< td=""><td></td><td>S</td><td>150</td><td></td><td></td><td>158</td><td></td><td></td><td></td><td>^ .</td><td></td><td>1/4</td><td>n 4</td><td></td><td></td><td></td><td>7 113</td></th<>		S	150			158				^ .		1/4	n 4				7 113
Overtime Paid-Permanent 5 500 5 12 5 546 5 546 5 546 5 546 5 546 5 546 5 546 5 546 5 547 5 546 5 547 5 546 5 547 5 548 5 547 5 548 5 548 5 548 5 548 5 548 5 548 5 548 5 548 5 548 5 548 5 548 5 548<		S	200			2,637				^ .		668,7	A .				5,113
Benefit Waiver Pay 5 244 5 241 5 243 5 241 5 243 5 244 5 243 5 244 5 243 5 244 5 244 5 244 5 244 5 144		s ·				524				۰.		376	n u				2010
Life Insurance 5 134 5 141 5 142 5 143 6 143 144 144 144 144 144 144 144 144 144 14		\$ 1				747				۰.		166	n u				167
Medical Insurance 5 10,522 5 11,594 5 11,510 5 12,702 5 12,793 5 12,793 5 12,702 5 12,793 5 12,702 5 12,702 5 12,702 5 12,703 5		\$	134			141				0.1		12 704	n +				12 738
Disability Insurance S 260 S 261 S 262 S 262 S 263 S 2		· ·	275			11,636				0.11		303	n u				324
Retiree Health Savings Account 5 216 5 233 5 245 5 250 5 250 5 250 5 250 5 250 5 250 5 250 5 250 5 250 5 250 5 250 5 250 5 250 5 10,514 5<		· •				5/4				٠.		302					280
Votes Funding 5 8854 5 9,120 5 9,583 5 9,792 5 10,027 5 10,028 5 10		\$	216			657				۸.		203	n u				11 025
Warkers Comp 5 340 5 350 5 359 5 370 5 383 5 370 5 383 5 371 5 384 5 394 5 423 5 435 6 436 6 436 5 6 436 6 436 6 436 5 6 436 5 10 6 436 5 10 6 436 5 10 6 436 5 10 6 436 5 10 6 436 5 10 6 436 5 10 6 10 6 10 6 10 6 10 6 10 6 10 6 10 6 10 10 6 10 6 10 10 6 10 10 10 10 10 10 10 10 10 10 10 10 10 10		· ·	854			9,338				٠.		10,288	n +				433
Social Security-Employer 5,593 5,492 5,534 5,5		S	340			359				A +		130	n 4				6 591
Retirement Contribution \$ 16,007 \$ 16,487 \$ 16,883 \$ 17,703 \$ 10,703 \$ 10,703 \$ 10,703 \$ 1,700		s ·	293			5,583				۸.		10 563	n u				19 937
Dental Insurance \$ 962 \$ 991 \$ 1,035 \$ 1,054 \$ 1,064 \$ 1,185 \$ 1,110 \$ 1,142 \$ 1,170 \$		\$	00/			16,883				0 4	\$ 071,01	10,303	2				1 100
Optical Insurance \$ 112 \$ 115 \$ 118 \$ 121 \$ 124 \$ 127 \$ 130 \$ 135 \$ Unemployment Compensation \$ 175 \$ 180 \$ 185 \$ 189 \$ 194 \$ 198 \$ 203 \$ 208 \$		\$	962 \$	66	1 2	1,015	5 1,03			۸.	1,089 5	130	n =	y 0		7 11	130
Unemployment Compensation \$ 175 \$ 180 \$ 185 \$ 189 \$ 194 \$ 198 \$ 203 \$ 206 \$		S	112 \$	11	5	118	\$ 12	1 5	124	۸.	\$ 171	130	n (133
		s	175 \$	18	\$ 0	185	\$ 5	4	194	\$	198 >	507	٨	¢ 907	177	4	042

		FY 2017	FY 2	2018	FY 2019		FY 2020	FY 2021	u.	Y 2022	FY 20	g	FY 2024		:Y 2025	FY 20	970
231 Equipment Allowance	S	811	10	830 \$				\$ 891	s			934 \$	957	_		s	1,003
232 Telecommunications	S		10.	256 \$					s				52		305	10	309
	S	2,000	s					\$ 2,197	s	2,250			2,359		2,415	45	2,473
	S		10						s				4			10	433
235 Materials & Supplies	\$		s	512 \$	524	\$		\$ 549	s		\$	\$ 925	Š	\$ 065		\$	618
236 Insurance Premiums	S		10.				12,080	12,	s		. 1		13,282		0	10	13,927
237 Dues & Licenses	\$		45					\$ 384	s	394		403 \$	4		423	٠,	433
Publix Works Fringe Benefits																	
238 Retiree Medical Insurance	\$	19,524	10	\$ 526'61	20,452	\$	20,943	\$ 21,446	s	21,961	2	22,488 \$	23,027	\$ 12	23,580	s	24,146
Public Works Street Sweeping																	
239 Permanent Time Worked	S	29,536	10	30,422 \$	31,152		31,900	\$ 32,665	s	33,449			35,074				36,778
240 Longevity Pay	s	009	45	618 \$	633		648	\$ 664	s	629		\$ 969	713		730	10	747
241 Life insurance	s	11	s		12	s		\$ 12	s	12						s	14
242 Veba Funding	S	7,140	s						s				8,479			s	8,891
243 Workers Comp	S	1,136	\$					\$ 1,256	s	1,287		1,317 \$	1,349			45	1,415
	S		s						s				2,6			s	2,824
	S		s	7,202 \$	7,375	S	7,552	\$ 7,733	S		s	8,108 \$	8,3(3 \$	8,502	s	8,706
	\$		10				591	\$ 605	s	619		634 \$	9		999	10	681
	\$		S	99			69	\$ 71	s	72		74 \$		\$ 91		5	80
	S	66	10				107	\$ 109	s	112		115 \$	1	118 \$	120	10	123
	S		s				1	\$ 1	s	1	10	1 \$		1 \$	1	s	1
	S	52,324	10	53,527 \$	54,812		56,128	\$ 57,475	s	58,854			61,713				64,711
	. 5	192	•	334				\$ 6,802	s	96'9		7,132 \$	7,303		7,478	5	7,658
	. 5		10		1			00	s	84,549		\$ 875,38	88,656		90,784	10	92,963
	. 50		. 45						S				7		750	10	298
	8	15,000	. 10		15,		16,090	16,	s	16,872		\$ 772,71	17,692	-	18,116	10	18,551
255 Darmanant Time Worked	v	16,000	46	16.480 \$	16.876		17.281	\$ 17,695	S	18,120		18,555 \$	19,000	\$ 00	19,456	10	19,923
	· s								S					\$ 84	49	s	20
					3.161		3.237	\$ 3.314	S	3,394		3,475 \$	3,559		3,644	s	3,732
	· v	100		103 \$		2		\$ 111	· s		S	116 \$	1	119 \$		s	125
									· s				1	128 \$	131	10	134
	·	1,736			1			1	S				1,4			S	1,539
	. 01	712							S	4,204		4,305 \$	4,408			s	4,622
	5	219	40				237		S				2			10	273
	· v		· s						s					31 \$	32	s	32
	·	39	. 45	40	41		42	\$ 43	s	44	10	45 \$				s	49
	S	1	. 45			S	1	5 1	s	1	10	1 \$		1 \$	1	s	1
266 Permanent Time Worked	S	74,650	s	\$ 068'94	78,735		80,624	\$ 82,559	s	84,541	ω.		88,648		90,775	s	92,954
	S	006	s	927 \$	949			\$ 995	s				1,069			s	1,121
	s		S		10,4		10,727	10,9	s				11,794				12,367
269 Life Insurance	s		s	52 \$	53			\$ 55	s								62
	S		S	17,592 \$			18,447	18,8	s				20,282				21,268
	S	69	s	71					s							s	98
272 Veba Funding	S		45		-				s				19,333			s	20,272
273 Workers Comp	s	2,654	s	2,734 \$	2,799	s		\$ 2,935	\$	3,006	s	3,078 \$	3,152	52 \$		s	3,305
	s	5,799	s				6,263		s				988'9		7,052	s	7,221
(0,



		i.	FY 2017	F	2018	F	2019	FY 2020	0	FY 202	п	FY 20	22	FY 2023		FY 2024		FY 2025	F	2026
275	Retirement Contribution	S	17.527	S	18,053	S	18,486 \$	5 18	18,930 \$		19,384		19,849 \$	20	20,326 \$	20,813	-	21,313	S	21,825
276	Dental Insurance	· s	1,247	· s	5	s					-	s	1,412 \$	1			\$ 181	1,516	s	1,553
277	Optical Insurance	S	146	s	_	s		s	~~			S			169 \$			178	s	182
278	Unemployment Compensation	s	225	s	232	s						S	255 \$					274	s	280
279	Equipment Allowance	s	965	s	286	s								1,				1,165	s	1,193
280	Radio Maintenance	s	1,219	s		s							1,371 \$	1,		1,438		1,472	s	1,508
281	Radio System Service Charge	\$	11,811	s		s	12,373 \$							13,	13,604 \$			14,265	s	14,607
282	Contracted Services	s	200	s		s												242	s	247
283	Conference Training & Travel	s	200	s	512	s		S		10		10						604	s	618
284	Uniforms & Accessories	s	720	s		s		S		10	791	10						870	s	890
285		s	200	s	512	s		S	536 \$			45	562 \$		576 \$		\$ 065	604	s	618
286		s	1,000	s	1,023	s			1,073 \$		1,098	s	1,125 \$	1,	1,152 \$	1,179	_	1,208	s	1,237
	Public Works Revolving Equipment																			
287	Fleet Maintenance & Repair	s	920'68	s	91,125	s	93,312 \$	5	95,551 \$		97,844			102		-		107,581	s	110,163
288	Fleet Fuel	s	31,756	s	32,486	s	33,266 \$	S.	34,064 \$		34,882		35,719 \$	36,	36,576 \$			38,353	s	39,274
289		s	113,806	s	116,424	s	119,218		\$ 620,221		125,009		128,009 \$	131,		1		137,449	s	140,747
290		S	4,347	S		s		5	4,663 \$			s	4,890 \$	S	\$,000,8		27 \$	5,250	s	5,376
291		S	3,000	S	3,069	S	3,143		3,218 \$		3,295	S		3				3,623	s	3,710
	Public Works Miss Dig																			
292	Permanent Time Worked	S	12,696	s	13,077	s	13,391 \$	\$ 1:	13,712 \$		14,041		14,378 \$	14	14,723 \$	15,077		15,438	s	15,809
293	Longevity Pay	s	300	s	309	s	316 \$	S	324 \$	S	332	15	340 \$		348 \$	(*)	\$ 958	365	s	374
294	Overtime Paid-Permanent	s	2,500	s	2,558	s	2,619 \$		2,682 \$		2,746	s	2,812 \$	2,	2,879 \$		2,949 \$	3,019	s	3,092
295	Life Insurance	s	4	s	4	s		S	4			s						2	s	2
296	Medical Insurance	s	2,758	s	2,979	s						S		œ'				3,517	s	3,601
297	Veba Funding	S	2,856	S		s	3,012		3,085 \$		3,159	S	3,234 \$	3	3,312 \$		3,392 \$	3,473	s	3,556
298	Workers Comp	s	496	s		s						45						603	s	618
299	Social Security-Employer	s	886	s		s			1,067 \$			S		1				1,201	s	1,230
300	Retirement Contribution	s	3,015	S	3,105	s						S		œ,				3,666	s	3,754
301	Dental Insurance	s	219	s		s		s	237 \$	10	242	45			254 \$		5 092	266	s	273
302	Optical Insurance	s	26	s		s	27 \$	S	28	10	59	s	29 \$		30 \$			32	s	32
303	Unemployment Compensation	s	39	s	40	s	41	S	42 \$		43	s			45 \$		46 \$	47	s	49
304	Equipment Allowance	s	156	s	160	s	163 \$	S	167 \$	15	171	\$			180 \$			188	s	193
305	Materials & Supplies	s	1,000	s	1,023	s	1,048	\$	1,073 \$	s		\$	1,125 \$	T.	1,152 \$		1,179 \$	1,208	s	1,237
306	Dues & Licenses	s	800	s	818	s	838 \$	S	\$ 858	15	879	s	\$ 006		921 \$		944 \$	996	s	686
	Public Works Televising Colelction System																			
307	Permanent Time Worked	s	12,542	s	12,918	s	13,228 \$		13,546 \$		13,871	s	14,204 \$	14	14,545 \$	14,894	_	15,251	s	15,617
308	Longevity Pay	s	75	s	11	s	79	S	81 \$	s	83	s	85 \$		87 \$		\$ 68	91	s	93
309		s	2	s	5	s						s						9	s	9
310		s	3,447	s	3,723	s	3,812 \$				3,997	s		4				4,395	s	4,501
311		s	476	s	490	s	502 \$			10	526	S	\$ 685					579	s	593
312	Social Security-Employer	s	196	s	066	s					1,063	s		1	1,114 \$		1,141 \$	1,169	s	1,197
313		s	2,927	s	3,015	s	3,087					s		œ.				3,559	s	3,645
314		\$	274	s	282	\$		s				S	310 \$					333	s	341
315	Optical Insurance	S	32	s	33	s		s		s	35	\$	36 \$		37 \$		38 \$	39	s	40
316	Unemployment Compensation	s	49	s		s		S	53	ss		S	55 \$					09	s	61
317	Contracted Services	s	100	S		\$		s		10		S	112 \$		115 \$			121	s	124
318		\$	200	s	512	s	524 \$	\$	536 \$	10	549	S	562 \$		\$ 925		\$ 065	604	s	618



		FY 2017	FY 2018	918	FY 2019		FY 2020	Æ	FY 2021	FY 2022		FY 2023		FY 2024	u.	FY 2025	¥	2026
olyday Assertation of the Hall																		
Public Works Maintenance-Infamole	v	30 471		31 385	108	88	32 910	S	33.700	34.508	~	35.337	S	36.185	S	37,053	S	37,942
220 life legitrance		11	. 0			12 5	12	· s			-	13	· s	13	s		s	14
		6.618		7.147	\$ 7.319		7.495	S	7,675	7,859		8,047		8,240	s	8,438	S	8,641
	·	337	·s		\$ 2,465	\$ 50	2,524	s	2,585 \$		7 5	2,710	s	2,775	s	2,842	s	2,910
	S		s	541	5 554		295	s	581	595		609		623	s	638	s	654
	s		s				99	s	64			71		72	s		s	9/
	S	95	s			\$ 001	103	s	105	108		110		113	s		s	118
	S		s	10,230	\$ 10,476		10,727	s	10,984	11,248	\$ 8	11,518		11,794	s	12,077	\$	12,367
327 Permanent Time Worked	s	54,933	s	56,581	\$ 57,939		59,329	s	60,753 \$	62,211		63,705		65,233	s	66,799	s	68,402
	S		s		\$	633 \$	648	s	664 \$		\$ 6	969	s	713	s		s	747
329 Overtime Paid-Permanent	S	800	S	818		838 \$	828	s	879		\$ 006	921		944	s		s	686
	s	22	s	23		23 \$	24	s	24		25 \$	56		56	s		s	27
331 Medical Insurance	S		s				15,614	s				16,766		17,168	s		s	18,002
	S	280	S	14,708	15,061		15,423	s		10		16,560		16,958	s		s	17,781
	s	960	s				2,262	s				2,428		2,487	s		S	2,607
	S	4,211	S	4,337	5 4,441		4,548	s				4,883		5,001	s		s	5,244
	s	884	s				13,915	s	14,249			14,941		15,300	s		s	16,043
	S	094	s		5 1,154		1,182	s	1,210	1,239		1,269		1,299	s	1,330	s	1,362
	S	128	s	132		135 \$	138	s	142	145		148		152	s	156	\$	159
	S	197	s	203		\$ 802	213	s	218			228		234	s		\$	245
	s	10,000	s		\$ 10,476		10,727	\$	10,984			11,518		11,794	s		s	12,367
	S	10,000	S	10,230	\$ 10,476	\$ 91	10,727	s	10,984	11,248	\$ \$	11,518		11,794	s	12,077	s	12,367
Public Works Catchbasin Maintenance																		
341 Permanent Time Worked	s	80,725	s	83,147	\$ 85,142		87,186	s	89,278	91		93,615		95,862	s		s	100,518
342 Longevity Pay	s	750	s	773		791 \$	810	s		\$ 849	\$ 61	870	s	891	s		s.	934
343 Overtime Paid-Permanent	s	3,000	S	3,069	\$ 3,143		3,218	s	3,295	3,		3,455		3,538	s		s.	3,710
344 Life Insurance	S	33	s	34		35 \$	36	s				36		39	s		s	41
345 Medical Insurance	s		S	22,337	2		23,422	\$		24		25,149		25,752			S	27,003
346 Retiree Health Savings Account	\$		s				940	\$				1,009		1,033			s.	1,084
347 Veba Funding	s	140	s				7,711	s				8,280		8,479			s.	8,891
348 Workers Comp	s		S				3,318	s				3,563		3,648		3,736	s.	3,825
349 Social Security-Employer	s	6,187	s				6,682	s				7,175		7,347			s.	7,704
350 Retirement Contribution	\$	905	S				20,415	s				21,920		22,446	s ·		s ·	23,537
351 Dental Insurance	s		\$		1		1,772	s		1		1,903		1,949	· •		s .	2,043
352 Optical Insurance	s		S				207	s				223		228	s.		^	239
353 Unemployment Compensation	s	596	s	305			320	s				343		352	S		S	369
354 Contracted Services	\$	20,000	s		\$ 20,951	51 \$	21,454	s			\$ 96	23,036		23,589	s ·		s ·	24,735
355 Materials & Supplies	\$	20,000	s	51,150	\$ 52,378	\$ 82	53,635	s	54,922	56,240	\$ 0	57,590	s	58,972	s	60,387	^	61,837
Public Works Jetting														90000		000 000		000 301
356 Permanent Time Worked	s	109			10		109,201			1		117,234		120,000	٠.	555,241		2000,001
357 Longevity Pay	S	425	s				1,539					1,653		7697	n 4	1,733	n (1,1/4
358 Overtime Paid-Permanent	s		s		1,0		1,073	s		1,1		1,152		1,1/9	n (1,208	^ .	1,237
359 Life Insurance	s	39	s				45	s.				45		46	n .	14	^ .	24 42
360 Medical Insurance	s	129	s				27,325	s ·				29,340		30,044	^ .	30,765	n +	31,504
	ss .	280	s		\$ 15,061	51 5	15,423	s c		5 16,172	2 5	16,560	n 0	16,958	n u	17,365	n v	4 814
362 Workers Comp	s	3,866	s	3,982	\$ 4,078		4,175	^	4,276	4,3/8		4,40		4,371	•	4,701	^	170't
•																		40



	_	FY 2017	4	2018	FY 2019		FY 2020	£	FY 2021	FY 2022		FY 2023	FY 2024	24	FY 2025	52	¥	2026
363 Social Security-Employer	S	7,756	S		8,180	_	8,377	S	8,578	\$ 8,784		8,994		9,210	•	9,431	10	9,658
	· ss	23,788		24,502 \$	7	\$ 0	25,692	S	26,308	5 26,940	S	27,586	S			\$ 926'82		29,621
365 Dental Insurance	s	1,914	s				2,067	s	2,117	5 2,168		2,220			s			2,383
366 Optical Insurance	s	224	s		236		242	s	248	5 254		260			10			279
367 Unemployment Compensation	s	345	s				373	s	382	\$ 391		400						430
	s	8,000	s		00		8,582	s	8,788	8,998		9,214		9,436		9,662 \$	10	9,894
	s	3,000	s	3,069			3,218	s	3,295	3,374		3,455			\$	3,623 \$		3,710
Public Works Illicit Discharge Elimination																		
370 Permanent Time Worked	s	8,050	s	8,292 \$	8,490		8,694	s	8,903	5 9,117		9,335	s	655'6		\$ 684'6		10,024
371 Life insurance	s	3	s	3 \$		\$ 8	3	s	m	15	s	3	s	4	s	4		4
372 Social Security-Employer	s	616	s	634 \$	920		999	s	681	869		714	s	732	10	749 \$		767
	s	30	s	31 \$	33	\$ 2	32	s	33	34	s	35	s	36	S	36		37
374 Rent City Vehicles	s	1	s	1 \$		\$ 1	1	s	1	\$	s	1	s	1	s	1 \$		1
375 Materials & Supplies	s	10,000	s	10,230 \$	10,476		10,727	s	10,984	3 11,248		11,518		11,794		12,077 \$		12,367
Public Works Culvert Maintenance																		
376 Permanent Time Worked	S	5,366	s	5,527 \$	2,660		5,795	s	5,935	5 6,077		6,223	s	6,372		6,525 \$		6,682
377 Life Insurance	s	2	s	2 \$		5 2	2	s	7	10	s	2	S	2	S	2 5		2
378 Social Security-Employer	s	411	s	423 \$	433	\$ \$	444	s	455	\$ 465	s	477	s	488	S	\$ 005		512
379 Unemployment Compensation	s	20	s	21 \$	2.	\$ 1	22	s	22	5 23	s	23	S	24				25
380 Contracted Services	s	10,000	s	10,230 \$	10,476		10,727	s	10,984	11,248		11,518		11,794				12,367
	s	1,000	s	1,023 \$	1,048		1,073	s	1,098	\$ 1,125		1,152	s	1,179		1,208 \$		1,237
382 Permanent Time Worked	s	13,416	s	13,818 \$	14,150		14,490	s	14,837	5 15,194		15,558		15,932		16,314 \$		16,706
383 Longevity Pay	s	75	s	77 \$	7	\$	81	s	83	\$ 85	s	87	s	68	s	91 \$		93
384 LifeInsurance	s	2	s	5 \$		\$ 5	2	s	9			9	s		s			9
385 Workers Comp	s	209	s				550	s				290	s					634
386 Social Security-Employer	s	1,028	s		1,084		1,110	s	1,137	\$ 1,164		1,192	\$	1,221		1,250 \$		1,280
387 Retirement Contribution	s	3,130	s	3,224 \$			3,381	s				3,630	\$					3,897
388 Unemployment Compensation	s	49	s	50 \$	25	\$ 5	23	s				27	s		s	_		61
389 Materials & Supplies	s	1,000	s	1,023 \$	1,048		1,073	s	1,098	\$ 1,125		1,152	s	1,179	s	1,208 \$		1,237
Public Works Maintenance-Mains																		
390 Permanent Time Worked	s	28,102	s	28,945 \$	29,640		30,351	s		31,825		32,589		33,371		34,172 \$		34,992
391 Overtime Paid-Permanent	s	200	s	512 \$			536	s				576	s					618
392 Benefit Waiver Pay	s	1,000	s	1,030 \$	1,055		1,080	s	1,106	\$ 1,132		1,160	s	1,188		1,216 \$		1,245
393 LifeInsurance	s	11	s	11 \$	17	\$ 2	12	s				13	s		\$			14
394 Medical Insurance	s	276	s	298 \$			313	s				336	s		٠,			360
395 Retiree Health Savings Account	s	415	s				470	s				205						542
396 Workers Comp	s	1,066	s	1,098 \$	1,124	\$	1,151	s	1,179	\$ 1,207	s	1,236	s	1,266	s	1,296 \$	s	1,327
397 Social Security-Employer	s	2,153	\$				2,325	s				2,497						2,681
398 Retirement Contribution	s	6,559	s				7,084	s				2,606						8,167
399 Dental Insurance	s	22	s				24	s	24	\$ 25	s	26	s	56	S	27 \$		27
400 Optical Insurance	s	2	s	2 \$		\$	2	s	2	10	s	2	s	7	s	2		2
401 Unemployment Compensation	s	103	s	106 \$	109		111	s	114	5 117		119	s	122	10	125 \$		128
402 Contracted Services	s	20,000	s	51,150 \$	52,378		53,635	s	54,922	5 56,240	s	57,590	s	58,972	9	\$ 285,09		61,837
403 Materials & Supplies	s	19,500	s	19,949 \$	20,427	\$ 1	20,918	s	21,420	5 21,934	s	22,460	\$	22,999	2	23,551 \$		24,116



		u.	FY 2017	u.	Y 2018	FY 2019	6	FY 2020		FY 2021		FY 2022	Œ.	7 2023	FY 2024	24	FY 20	2025	F	5026
														Ė		8		0		010
404		s	200	s	512	^	524	^	536 \$	242	^	795	^	9/6	^	080	•	5	•	070
AOE	Public Services Administration	v	23.033						876 5	25.473		26.085	S	26.711	S	27,352	S	28,008	S	28,681
406		· v	25,000	· v	25,575	\$ 26	26,189 \$	\$ 26,	26,817 \$	27,461	S	28,120	s	28,795		29,486	s	30,194	s	30,918
407		·s	63							70		71	s	73	s	75	s	11	s	78
408		s	4,211		4,548		4,657 \$		4,769 \$	4,883		2,000	s	5,120	s	5,243	s	5,369	s	5,498
409		s	150							166		170	s	174	s	178	S	182	s	187
410		s	2,142		2,206		2,259 \$		2,313 \$	2,369		2,426	s	2,484	s	2,544	s	2,605	s	2,667
411		s	99							72		74	s	75	s	77	s	79	s	81
412		s	1,786				1,884		1,929 \$	1,975		2,023	s	2,071	\$	2,121	s	2,172	s	2,224
413		s	5,405		2,567					5,978		6,121	s	6,268	s	6,418	s	6,573	s	6,730
414		s	328							363		371	s	380	s	390	s	399	s	408
415		s	38			S	40	S	41 \$	42		43	s	4	s	45	s	46	s	47
416		s	09		62	S	63	s		99		89	s	70	\$	71	s	73	s	75
417		s	54			s	57	s	\$ 85	59		61	s	62		2	s	9	s	29
418		s	545,000		557,535			584	618	598,649		613,016	s	627,729		642,794		658,221	s	674,018
419		s	214,544		479			\$ 230,140		235,663	s	241,319	s	247,111		253,041		259,114	s	265,333
	Utilities-Water Treatment WTP Operation																			
420		s	14,056	s	14,478		14,825 \$		15,181 \$	15,545		15,918	s	16,300		16,692	s	17,092	s	17,502
421		s	S	s		s		\$	5 \$	9	s	9	s	9	s	9	s	9	s	9
422	Medical Insurance	s	3,447					a,		3,997		4,093	s	4,191	s	4,292	s	4,395	s	4,501
423	Retiree Health Savings Account	s	208	s		s	230 \$			241		247	s	253	S	529	s	265	s.	272
424	Workers Comp	s	39							43		44	s	45	s	46	s	47	s	49
425	Social Security-Employer	s	1,076		1,108		1,135		1,162 \$	1,190		1,219	s	1,248	s	1,278	S	1,308	S	1,340
426	Retirement Contribution	s	3,261							3,607		3,693	s.	3,782	s .	3,872	· ·	3,965	· ·	4,061
427	Dental Insurance	s	273							305		309	s.	317	s .	324	^ .	332	A 1	340
428	Unemployment Compensation	s	49							Z,		55	s	27	s	28	s	9	s	19
	Customer Service Administration																	-		0000
429	Permanent Time Worked	s	23,219		23,916		24,490 \$		\$ 770,25	25,679	s	26,295	s	26,927		27,573	s ·	28,235	n •	28,912
430	Life Insurance	s	99							99		89	s	20	s	71	5	/3	\$	13
431	Medical Insurance	s	4,286					4		4,970		2,090	s	5,212	s	5,337	S	5,465	s.	5,596
432	Disability Insurance	s	150							166		170	s	174	s	178	S	182	s	187
433	Veba Funding	s	4,284						4,627 \$	4,738		4,852	s	4,968	S	2,087	S	5,209	s.	5,334
434	Workers Comp	S	9							72		74	s	75	S	77	s	79	s	81
435	Social Security-Employer	s	1,778	s		s	1,875	\$ 1,	1,920 \$	1,966	\$	2,014	s	2,062	s	2,111	s	2,162	s	2,214
436	Retirement Contribution	s	5,387							5,958		6,101	s	6,247	s	6,397	s	6,551	s	6,708
437	Dental Insurance	s	328							363		371	s	380	S	390	s	399	S	408
438	Optical Insurance	s	38					S	41 \$	45	s	43	s	44	s	45	S	46	s.	47
439		s	59					\$	\$ \$	99	s	19	s	89	S	70	s	72	s	73
	Forestry Operations Tree Planting															-				0.0
440	Retiree Health Savings Account	s	168	s	181	s	186	s	190 \$	195	S	199	s	204	\$	503	^	214	^	219
	Forestry Operationg Tree Removals										•		•			2020		2000		, ,,,,
441		s	2,200	S	2,251	S	2,305	5 2,	360 \$	2,417	^	2,475	^	2,534	٨	2,595	^	7,657	^	77/77
		•			031		163	*	2 731	171	v	175	v	180	4	184	5	188	0	193
442		n •	150	n 1	100		102	n +	2 001	101	2 0	701	2 0	200		202		212		217
443	Retiree Health Savings Account	n	TOT		1/3	n	101	0	100	-	,	i	>	1	,	į	1	!	•	i
																			١	



Public World Maintenance Administration Administr																				
Particular Par	Sublic Works Maintenance-Manhole																			
weaker controlled Sees S S S S S S S S S S S S S S S S S S	ongevity Pay	s	432	s	445	\$		46		4		48		201		513	s		s	538
Newtock Controllation	/eba Funding	s	6,855	s	7,061			7,40		7,5		7,76		7,950		8,140	s		s	8,536
Patient National Control Library Patient Nation	Norkers Comp	s	1,165	s	1,200			1,25		1,2		1,31		1,351		1,383	s		s	1,451
Part	Retirement Contribution	s	7,170	s	7,385			7,74		7,9		8,12		8,315		8,514	s		s	8,928
Interview Part Pa	aublic Works Illicit Discharge Elimination																			
Workers Computed Microbins School 115 5 118 5	Senefit Waiver Pay	s	301	s	310	s		37		m		34		345		35/	^		^	3/3
Workbridge State of the state	Retiree Health Savings Account	s	125	s	135	s		14		1		14		157		156	S		S	163
Paciety Control Maniety Cont	Norkers Comp	\$	305	s	314	s		32		3		34		354		362	s		s	380
Particle	Retirement Contribution	s	1,878	s	1,934	s		2,02		2,0		2,12		2,178		2,230	s		s	2,338
State Parameter Paramete	Public Works Culvert Maintenance																			
State building Stat	Senefit Waiver Pay	s	200	s	506	S		23		2		22		232		238	s		S	249
Sequence Company Control Library Sequence Cont	Retiree Health Savings Account	s	83	s	8	s		01				6		101		103	s		s	108
Note the part of	Norkers Comp	s	203	s	500	s		21		2		23		235		241	S		s	253
Public Volce Best Management Practices 2.00 2.10 2	Retirement Contribution	s	1,252	s	1,290	s		1,35		1,3		1,41		1,452		1,487	s		s	1,559
Public Volce Amintenance Ami	Sublic Works Best Management Practices														4	0	•	-	4	(
Public Notice Administration	Senefit Waiver Pay	s	499	s	514	s		5		5		26		575	\$	593	s +	209	s +	621
Long brought Wark Maintenance-Maints 1188 S 1173 S 1	Retiree Health Savings Account	s	208	s	225	S		25		2		24		25:	\$	259	s	265	s	272
Public Services Administration	Public Works Maintenance-Mains								•				4	10.		000				6
Avoid Fundamental Annual Section Registerior Annual Section Registerior Annual Section Registerior Regi	ongevity Pay	s	168	s	173	s	177 \$	15	31 \$	1		19	\$	19.	^ .	700	^		^	502
Debili Saving Administration 264 27 27 285 292 293 306 314 315 </td <td>/eba Funding</td> <td>s</td> <td>285</td> <td>s</td> <td>294</td> <td>s</td> <td>301 \$</td> <td>3</td> <td>\$ 8</td> <td>m</td> <td></td> <td>32</td> <td>3</td> <td>33.</td> <td>s</td> <td>338</td> <td>s</td> <td></td> <td>s</td> <td>355</td>	/eba Funding	s	285	s	294	s	301 \$	3	\$ 8	m		32	3	33.	s	338	s		s	355
Particle	Public Services Administration													-	4	***		****		,,,
Forestry Operations Foreyry Operations Foreyry Operations Foreyry Operations Foreyry Operations Foreyry Operations Foreyry Operations Foreign Annual Paper (Foreyry Operations From Paper (Foreyry Operations From Paper (Foreyry Operations From Paper) Foreign Annual Paper (Foreyry Operations From Paper) Foreign Annual Paper (Foreyry Operations From Paper (Foreyry Operations From Paper (Foreyry Operations From Paper (Foreyry Operations From Paper) Foreyry Operations From Paper (Foreyry Operations From Paper) Foreign Annual Paper (Foreign Annual Paper) Foreign A	Annual Sick Leave Payout	s	564	s	272	s		75		2		29		306	^	314	^	321	^	373
Beachet Walner Pay Beachet Walne	Forestry Operations Post Plant Care																			
Eccestiv Operations Trimming 5 25 2 26 2 27 2 27 2 <	Senefit Waiver Pay	s	18	s	19	s			\$ 61			2		21	s	21	s	22	S	22
Forestry Operations Stump Removal Benefit Waiver Pay 5 26 26 272 279<	Forestry Operations Trimming																,			
Exercisty Operation Storm Darling@Energy Every Color Statistic Distribution Storm Darling Benefit Wavever Pay Every Color Statistic Designation Storm Darling Retiremental Designation Storm Pays Forestry Operation Stump Removals Forestry Operation Stump Removals Forestry Operation Stump Removals Forestry Operation Strup Removals Removals Forestry Operation Strup Removals R	Senefit Waiver Pay	s	252	s	260	s	5 997	21	2 5	2	\$ 62	28	\$	767	s	539	s	306	s	314
Packet Name Pay	Forestry Operations Storm Drainage																			
Consist Operations Stump Removal Experition Stump Removal Experision Study of Particle Study Control Experision Study Removals Series In the Study Removals Series In the Study Removal Study Removals Series In the Study Removal Study Removal Study Removal Removals Removal Study Removal Removals Removal Study Removal Removals Removal Removal Study Removal	Benefit Waiver Pay	s	198	s	204	s	506 \$	21	14 \$	2		22	5 4	230	5	235	s	241	s	247
Forestry Operations Tree Planting Forestry Operations Tree Planting Market Pay Forestry Operation System Forestry Operation Forestry Operat	orestry Operations Stump Removal											•	4		•		4	00.		,
Concestry Operations Tree Planting Benefit Walver Pay 6 9	Senefit Waiver Pay	s	8	s	93	s	95 \$	٠,	\$ 16	1	\$ 00	10	5 2	10.	^	10/	^	109	^	7117
Forestry Operation Forestr	forestry Operations Tree Planting										•				4	100	4	00.		;
Corestry Operation Tree Removals Secretion System 222 228 223 233 245 245 265 267 263 263 263 268 268 228 236 241 247 267 267 263 265 268 <td>Senefit Waiver Pay</td> <td>s</td> <td>8</td> <td>s</td> <td>93</td> <td>s</td> <td>95 \$</td> <td>01</td> <td>37 5</td> <td>1</td> <td>\$ 00</td> <td>10</td> <td>5 2</td> <td>107</td> <td>^</td> <td>10/</td> <td>^</td> <td>109</td> <td>^</td> <td>117</td>	Senefit Waiver Pay	s	8	s	93	s	95 \$	01	37 5	1	\$ 00	10	5 2	107	^	10/	^	109	^	117
Bennefit Waiver Pay 2.16 \$ 2.22 \$ 2.22 \$ 2.22 \$ 2.22 \$ 2.23 \$ 2.33 \$ 2.33 \$ 2.35 \$ 2.45 \$ 2.45 \$ 2.45 \$ 2.50 \$ 2.7 \$ 2.5 \$	orestry Operationg Tree Removals																		4	,
Public Works Televising Collection System 5 208 2 236 2 241 5 241 5 241 5 241 5 241 5 241 5 241 5 241 5 241 5 241 5 241 5 241 5 241 5 241 5 740 5 <td>Senefit Waiver Pay</td> <td>s</td> <td>216</td> <td>s</td> <td>222</td> <td>s</td> <td>228 \$</td> <td>2:</td> <td>33 5</td> <td>2</td> <td></td> <td>24</td> <td>5</td> <td>250</td> <td>5</td> <td>727</td> <td>^</td> <td></td> <td>^</td> <td>697</td>	Senefit Waiver Pay	s	216	s	222	s	228 \$	2:	33 5	2		24	5	250	5	727	^		^	697
Returee Health Savings Account \$ 208 \$ 225 \$ 230 \$ 236 \$ 241 \$ 247 \$ 253 \$ 253 \$ 255 \$ 265 \$ 265 \$ 2 Public Works Letting Returee Health Savings Account \$ 623 \$ 673 \$ 689 \$ 706 \$ 722 \$ 740 \$ 758 \$ 776 \$ 776 \$ 794 \$ \$ Returee Health Savings Account Longevity Pay Dublic Works Illicit Discharge Elimination \$ 46 \$ 47 \$ 49 \$ 706 \$ 722 \$ 740 \$ 758 \$ 776 \$ 776 \$ 794 \$ \$ Public Works Illicit Discharge Elimination \$ 46 \$ 47 \$ 49 \$ 706 \$ 706 \$ 706 \$ 707 \$	Public Works Televising Collection System																			
Public Works Letting Second Experience Health Savings Account Second Se	Retiree Health Savings Account	s	208	\$	225	s	230 \$	7:	\$ 98	2		24	2 2	25:	S	259	s		S	717
Public Works Illicit Discharge Health Savings Account 5 673 5 689 5 706 5 740 5 748 5 749 5 Public Works Illicit Discharge Elimination Longewiny Pay 45 46 47 5 49 5 51 5	^o ublic Works Jetting															1				
Public Words Illicit Discharge Elimination 45 46 47 49 50 51 52 5 55 55 55 5 Longewity Pay Public Words Culvert Maintenance 30 31 32 32 33 4 5 35 5 <td>Retiree Health Savings Account</td> <td>s</td> <td>623</td> <td>s</td> <td>673</td> <td>s</td> <td>\$ 689</td> <td>Z</td> <td>\$ 90</td> <td>7</td> <td></td> <td>74</td> <td></td> <td>758</td> <td>\$</td> <td>1/16</td> <td>^</td> <td></td> <td>^</td> <td>813</td>	Retiree Health Savings Account	s	623	s	673	s	\$ 689	Z	\$ 90	7		74		758	\$	1/16	^		^	813
Public Works Culvert Maintenance 5 45 46 47 49 50 51 5 5 55 55 5 Public Works Culvert Maintenance 5 30 31 5 32 5 32 5 5 5 55 5 Longewity Pay Public Services Administration Refrired Hould Saving Account 8 125 135 142 142 145 148 152 156 159 5 Utilities-Water Treatment WTP Operation 5 12 12 13 13 13 14 14 14 14 14 14 14 14 14 14 15 15 5	Public Works Illicit Discharge Elimination																			
Public Works Culvert Maintenance 5 30 31 5 32 5 33 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 36 5 9 5 9	ongevity Pay	s	45	s	46	s	47 \$	7	\$ 61		\$ 05	2	1 \$	27	\$	23	s	25	s	26
Public Services Administration \$ 30 \$ 31 \$ 32 \$ 33 \$ 34 \$ 35 \$ 36 \$ 36 \$ 36 \$ 36 \$ 36 \$ 36 \$ 36	Public Works Culvert Maintenance																,	-		-
Public Services Administration Set of the control of the	ongevity Pay	s	30	s	31	S			32 \$		33 \$	m	\$, a	\$	36	s	36	^	3/
Neuree Health Savings Account \$ 125 \$ 135 \$ 138 \$ 142 \$ 145 \$ 148 \$ 152 \$ 159 \$ Utilities-Water Treatment WTP Operation \$ 12 \$ 13 \$ 13 \$ 13 \$ 14 \$ 14 \$ 14 \$ 15 \$	Public Services Administration																			,
Utilities-Water Treatment WTP Operation 12 \$ 12 \$ 13 \$ 13 \$ 13 \$ 14 \$ 14 \$ 14 \$ 14 \$ 14	Retiree Health Savings Account	s	125	s	135	s	138 \$	17	15 \$	1	45 \$	14	\$	15.	\$	156	s	159	^	163
Benefit Waiver Pay 5 12 5 12 5 13 5 13 5 14 5 14 5 14 5	Utilities-Water Treatment WTP Operation								1		4			,			•	-	•	36
	Senefit Waiver Pay	s	12	S	12	s	13 \$		13 \$		13 \$	-	\$	17	^	14	^	2	^	
		Norkers Comp Seatement Contribution Seatement Contribution Seatement Contribution Seatement Half Savings Account Norkers Comp Seatement Contribution Seatement Warver Pay Seatement Warver Pay Sorestry Operations Storm Drainage Seatefit Warver Pay Sorestry Operations Storm Drainage Seatefit Warver Pay Sorestry Operations Storm Drainage Seatefit Warver Pay Sorestry Operations Storm Paning Seatefit Warver Pay Sorestry Operations Storm Contribution Seatement Warver Pay Sorestry Operations Storm Collection System Seatement Warver Pay Sorestry Operations Account Seatement Warver Pay Sorestry Operations Administration Seatement Warver Pay Soulic Works Letting Seatement Warver Pay Soulic Works Letting Seatement Warver Pay Soulic Works Letting Seatement Maintenance Ongevity Pay Sublic Works Culvert Maintenance Ongevity Pay Sublic Works Letting Seatement Warver Pay Sublic Works Letting Seatement Maintenance Ongevity Pay Sublic Works Letting Seatement Warver Pay Sublic Works Letting Seatement Maintenance Ongevity Pay Sublic Works Letting Seatement Maintenance Sublic Wo	enance enance Mains Mains Mains Orainage Practices orainage orainage enance e Elimination enance lection System lection System	Columnation S 1,	1,165	S 1,165 S 1,165 S S S S S S S S S	S	S 1,165 S 1,200 S 1,229	S 1,165 S 1,200 S 1,1229 S	S 1,165 S 1,200 S 1,229 S 1,258 S 7,170 S 7,385 S 7,562 S 7,744 S 1125 S 135 S 138 S 1,288 S 1025 S 135 S 138 S 1,285 S 1025 S 135 S 138 S 1,285 S 1025 S 1,934 S 1,981 S 2,028 S 1,878 S 1,934 S 1,981 S 2,028 S 203 S 204 S 204 S 214 S 216 Interpretices	S	S	S 1,165 S 1,200 S 1,228 S 1,258 S 1,288 S 1,289 S 1,299 S	S 1,165 S 1,200 S 1,229 S 1,288 S 1,288 S 1,218 S	S 1,165 S 1,200 S 1,228 S 1,128 S 1,128 S 1,128 S 1,139 S S 1,105 S 1,205 S 1,228 S 1,128 S 1,128 S 1,139 S S 1,105 S 1,130 S 1,128 S 1,128 S 1,139 S S 1,128 S 1,134 S 1,134 S 1,138 S 1,139 S S 1,128 S 1,134 S 1,134 S 1,128 S 1,138 S 1,139 S S 1,128 S 1,134 S 1,134 S 1,138 S 1,138 S 1,138 S S 1,137 S 1,134 S 1,134 S 1,134 S 1,134 S 1,134 S S 1,138 S 1,134 S 1,134 S 1,134 S 1,134 S 1,134 S Mains S 1,132 S 1,139 S 1,131 S 1,135 S 1,148 S Mains Mains S 1,135 S 1,139 S 1,131 S 1,135 S 1,148 S Mains S 1,134 S 1,134 S 1,134 S 1,134 S 1,148 S Mains S 1,134 S 1,134 S 1,134 S 1,134 S 1,148 S Mains S 1,134 S 1,134 S 1,134 S 1,148 S 1,148 S Mains S 1,136 S 1,137 S 1,135 S 1,148 S 1,148 S Mains S 1,134 S 1,134 S 1,134 S 1,145 S 1,148 S Mains S 1,134 S 1,134 S 1,134 S 1,145 S 1,144 S Mains S 1,134 S 1,134 S 1,144 S 1,144 S Mains S 1,136 S 1,136 S 1,136 S 1,144 S Mains S 1,136 S 1,136 S 1,136 S 1,145 S Mains S 1,136 S 1,136 S 1,136 S 1,145 S Mains S 1,136 S 1,136 S 1,136 S 1,145 S Mains S 1,136 S 1,136 S 1,136 S S 1,136 S	S 1,106 S 1,200 S 1,228 S 1,288 S 1,288 S 1,288 S 1,288 S 1,288 S 1,298 S 1,288 S 1,298 S 1,288 S	State Color Colo	State Color Colo	Stratement Strate Strate	State Lies State Lies State State



NON-LOS Options	v		v		v	200 000	v	200 000	~	200 000		200 000 \$		200 000	S	200.000 \$	200,000	S	200,000
473 EMP MAINUINS	,			1		200,000		700.000										-	700,000
	S		S		S		s	,	S		S		s		s	\$ 000,059		S	650,000
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477 Green inf. Mant.	s	,	· s		· s	200,000		200,000	· s		s		S		s	200,000 \$		S	200,000
				150,000		000	4	150,000	·			150,000		150.000		150,000 \$	150 000	0	150 000
478 Public Eng.	^ .		^ •	150,000	A 4	150,000	n 1	DOUGET OFF	n .	000,000			2 0			5 000,000			000 000
479 LOS From OHM	· ·	,	^		^		^	920,000	^		^		^						20,026
Transfers Out																			
480 Transfer To IT Fund	s	24,648	s	24,648	s	24,648	s	24,648	s	24,648	s	24,648 \$			s	24,648 \$		~	24,648
481 Transfer To IT Fund	S	24,985	s	24,985	s	24,985	s	24,985	s		s								24,985
482 Transfer To Maintenance Facilities	s	15,783	s	15,783	s	15,783	s	15,783	s		s							S	15,783
483 Transfer To IT Fund	S	628'99	s	628'99		66,879	s	66,879	s		s								66,879
484 Transfer To Maintenance Facilities	s	22,282	s	22,282	s	22,282	s	22,282	s		s				10				22,282
485 Transfer To Other Funds	s	287,023	s	292,763	s	298,619	s	304,591	s	310,683	s	316,897 \$		323,235	s	329,699 \$	336,293	8	343,019
486 Debt Service Reserve	S	1,500,000	s		s		45		S		S		10		S			S	
Debt Service																		•	
487 Allen Creek Drain Project Bonds \$2.43 M	s	160,505	s	158,605	s	161,655	s.	159,655	s.		s ·	160,474 \$		162,918	٥.	160,030 \$	161,936		163,252
488 MFA - Huron River, 5504-04	S	10,000	S	9,750	s.	9,500	s .	9,250	s ·		· ·	8,750 \$			^ -		8,000		אנד פוי
489 MFA - Huron River, 5594-01	S	49,793	s	47,599	s.	46,599	s ·	50,599	s.		s	48,349 5			^ 4	46,099	49,974	^ •	48,724
	S	13,247	s.	13,047	s ·	12,847	s ·	12,647	s ·		^				^ .	11,847	11,04/		11,44/
	s.	14,167	s.	18,967	n .	18,66/	^ .	18,35/	^ •		^ •		^ .		•		700,01		עכייסד
	· •	49,027	n (48,327	n .	47,627	^ .	176,927	n 0	77777	n u	30,427	^ "	30,94	n v		19 565		19 190
	n 4	137 705	n 4	130 546	n u	178 471	n u	131 296	n v		· ·						129.796	5	127,296
494 MFA - Malletts Creek, 5475-01	n u	12 633	2 0	13 477	20	13 222	· ·	13 022						12.422		12.222 \$	12.022		11,822
	2	520,01	2 0	61 864		65 588	· ·	64 387				61.985 5				64.267 \$	62,946		61,624
490 MFA : Allen Creek, 5454-01	n v	60109		59 209	, 0	63.309	, 0	62,309	. 0		· s	60,309 \$			S		62,209	\$	61,109
	. 45	13.250	· s	13,000	· vs	12,750	· s	12,500	s		S	12,000 \$			s	11,500 \$	11,250	\$ 0	11,000
	· s	27,750	S	27,250		26,750	s	26,250	s	25,750	s	25,250 \$		24,750	s	24,250 \$	28,750	\$ 0	28,126
	S	68,576	s	67,403	s	70,920	s	69,631	s	68,341	s	67,052 \$	s	65,762	s	69,162 \$	67,755	\$	66,348
	s	8,305	s	8,180	s	8,055	s	7,930	s	7,805	s	7,680 \$	s	12,555	S				11,805
	S	7,533	s	7,408	s	7,283	s	7,158	s	7,033	s	\$ 806'9	s		s			3	6,408
	S	22,180	s	21,805	s	21,430	s	21,055	s		S	20,305 \$	s		s			5 0	18,805
	S	8,019	S	7,894	s	7,769	s	7,644	s	7,519	s	7,394 \$	10	7,269	s	7,144 \$		-	11,769
	S	1,694	S	1,669	s	1,644	s	1,619	s	1,594	S	2,569 \$	s	2,519	s			\$	2,369
	S	1,572	s	1,547	s	1,522	s	1,497	s	1,472	S		s		s	1,397 \$		5 2	1,347
	S	14,357	s	14,107	s	13,857	s	13,607	s	13,357	s	13,107 \$	s	12,857	s	12,607 \$	12,357	2	12,107
	S	8,749	S	8,624	s	8,499	s	8,374	s	8,249	s	13,124 \$	15	12,874	s	12,624 \$	12,374	5	12,124
	S	8,103	s	8,003	s	7,903	s	12,803	s	12,603	s	12,403 \$		12,203	s	12,003 \$	11,803	8	11,603
	S	159,779	s	162,028	s	159,153	s	161,278	s		s	160,153 \$	s	162,028	S	158,778 \$		8	162,153
511 MFA - Malletts Creek, 5231.01	S	93,159	s	91,874	s	94,542	s	93,193	s		s		s	686'96	· ·	95,511 \$	97,987	2	92,206
	s	41,363	s	40,685	s	40,006	s	39,328	s		S	42,380 \$	10	41,589	S	40,798 \$	40,006	\$ 9	43,737
	S	56,579	s	60,423	s	59,342	s	58,261	s		s					58,621 \$	57,420	\$ 0	61,024
			•	003 66	v	190 091	v	773 877	v	1 192 934		1 514 455 5	5	1.638.466	5 1	832.843 \$	2,064,947	2	2,285,413
514 New Debt Service	٨		^	23,000	2	100,000	,	1757,051	>						'				

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
RATE REVENUE GROWTH ASSUMPTIONS											
GROWTH IN IMPERVIOUS AREA	N/A	%00.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
ASSUMED RATE REVENUE INCREASES											
IMPERVIOUS AREA	N/A	35.00%	10.00%	15.00%	10.00%	5.00%	5.00%	5.00%	5.00%	2.00%	0.00%
ADMINISTRATIVE	N/A	-42.19%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
RATE REVENUE											
IMPERVIOUS AREA RATE REVENUE	\$ 6,301,018	\$ 8,506,375	\$ 9,357,012	\$ 10,760,564	Ξ	\$ 12,428,451		\$ 13,702,368		15,106,860	15
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											
Non-Residential Grading Permit Inspection	000'05 \$	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	20,000
3 Residential Grading Permit Inspection	\$ 19,010	010,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	\$ 19,010	010,61
4 Site Compliance	\$ 10,000	000'01 \$	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	10,000
5 Trunkline Maintenance	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	4,000
6 Project Credit	\$ 1,500	5 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	1,500
7 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
18 Trunkline Maintenance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	2,500
9 Forfeited Discounts	000'06 \$	000'06 \$	\$ 90,000	000'06 \$	\$ 90,000	\$ 90,000	\$ 90,000	000'06 \$	000'06 \$	000'06 \$	90,000
20 SUBTOTAL	015,681 \$	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510
21 NON-OPERATING REVENUES											
22 Interest income	\$ 65,268	\$ 24,153	\$ 15,049	\$ 21,413						30,019	
23 Interest Income - Restricted	\$ 7,500	5 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
TOWN DEVICES IN	\$ 7,339,787	\$ 9126.408	\$ 9.983.470	\$ 11,411,434	5 9,126,408 \$ 9,983,470 \$ 11,411,434 \$ 12,503,559 \$ 13,110,632 \$ 13,745,154	\$ 13,110,632	\$ 13,745,154	\$ 14,410,971	\$ 14,410,971 \$ 15,108,829 \$ 15,840,961		\$ 15,880,326



					The	The City of Ann Arbor	Ann Arbo	7						Zoom
	FY 2	FY 2017 FY	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Cumulative Change	: Change	00/01
Override >	10		35.00%	10.00%	15.00%	10.00%	2.00%	2.00%	2.00%	2.00%	2.00%	FY 2022	FY 2026	10/20
Impervious Area Charges	%00.0 s		35.00%	10.00%	15.00%	10.00%	2.00%	2.00%	2.00%	2.00%	2.00%	%60'99	100.34%	
Last	Last Plan 0.00%		32.00%	15.00%	10.00%	10.00%	2.00%	2.00%	2.00%	2.00%	2.00%	%60.99	100.34%	Start Vess
Override	4 0	-4	-42 19%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	Non-LOS Options	8	1000
Administrative Charges	%000		-42.19%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%		BMP maint/ins	\$ 200,000	FY 2019
Last	Plan		-42.19%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	Tree Pruning		FY 2019
Rate Covenant	19.60		24.76	7.82	5.29	3.71	3.29	3.35	3.30	3.22	3.18	CCTV Freq.	\$ 650,000	FY 2021
Last	Last Plan 19.60		21.19	8:38	5.28	3.70	3.28	3.35	3.31	3.22	3.18	Field Ops. CS	\$ 150,000	FY 2019
CIP & Redistribution	00.05 ▼ nc		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Green Inf. Mant.	\$ 200,000	FY 2019
CIP Execution % ▶			100%	100%	100%	100%	100%	100%	100%	100%	100%			
Net CIP Funding % ▶			100%	100%	100%	100%	100%	100%	100%	100%	100%	LOS Options		
Operating Reserve Mo ▶			3	3	3	3	3	3	3	3	3	Admin	71	
Base Rate \$6.77	\$6.77		\$3.91	\$3.99	\$4.07	\$4.15	\$4.24	\$4.32	\$4.41	\$4.50	\$4.59	Public Eng.	\$ 150,000	FY 2018
ft2			\$38.62	\$42.48	\$48.85	\$53.73	\$56.42	\$59.24	\$62.20	\$65.31	\$68.58	МНО	9	FY 2020
Quarterly Bill	\$36	\$36.52 \$4	\$42.53	\$46.47	\$52.92	\$57.89	\$60.66	\$63.56	\$66.61	\$69.81	\$73.17	Operations		
Change \$		\$	\$6.01	\$3.94	\$6.45	\$4.97	\$2.77	\$2.91	\$3.05	\$3.20	\$3.36	Debt Service Res.	\$1,500,000	
Change %		16	16.46%	9.26%	13.88%	%88.6	4.78%	4.79%	4.80%	4.80%	4.81%	Check		
	Last Plan \$36.52		\$42.53	\$48.40	\$52.92	\$57.89	\$60.66	\$63.56	\$66.61	\$69.81	\$73.17			
Operating Fund	Curr	Current Plan	1	= Last Plan	-Target	get	Rev vs. Exp		-Cash In	1	Cash Out	—Cash Out Excl. CIP	Excl. CIP	
10							8							
8							31 (\$							100
9							Suo	1						
4 .							illiM S	V						
							0							
16 17 18	19	20 21	22	23 24	52	26		17	18 19	20	21 22	. 23 24	25 26	
CIP Spending Curr	Current Plan	= Last Plan	Plan	CIP Fu	CIP Funding 1	GRANT FUNDING	■ GRANT FUNDING ■ Operating ■ Debt		Long-Term Borrowing 15.0	rowing		■ Curre	■ Current Plan = Last Plan	lan
01				(3)				(\$)	0.					700
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				M				N	0.0					
The state of the s														

	FY 2017	FY 2018	FT 2019	PY 2020	FY 2021	FY 2022	FY 2023	FT 2024	5707 11	FY 2026
TOTAL RATE REVENUE										
STORMWATER FEE RATE REVENUE	\$ 6,301,018	\$ 8,506,375	\$ 9,357,012	2 \$ 10,760,564	\$ 11,836,620	\$ 12,428,451	\$ 13,049,874	\$ 13,702,368	\$ 14,387,486	\$ 15,106,860
STORMWATER CUSTOMER CHARGE REVENUE	\$ 676,485	5 676,485	\$ 676,485	5 \$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485	\$ 676,485
ADDITIONAL REVENUE FROM GROWTH				. \$. \$. \$. \$. \$. \$
SUBTOTAL: BASE REVENUE WITH GROWTH	\$ 6,977,504	\$ 6,977,504	\$ 8,897,439	868'552'66 \$ 6	\$ 11,167,427	\$ 12,251,621	\$ 12,851,752	\$ 13,481,641	\$ 14,142,770	\$ 14,836,696
WEIGHTED AVERAGE RATE INCREASE	0.00%	27.52%	9.65%	% 14.47%	9.71%	4.90%	4.90%	4.90%	4.91%	4.91%
ADDITIONAL RATE REVENUE FROM RATE INCREASE		\$ 1,919,935	\$ 858,459	9 \$ 1,411,530	\$ 1,084,194	\$ 600,131	\$ 629,889	\$ 661,129	\$ 693,926	\$ 728,359
TOTAL RATE REVENUE	\$ 6,977,504	\$ 8,897,439	\$ 9,755,898	8 \$ 11,167,427	\$ 12,251,621	\$ 12,851,752	\$ 13,481,641	\$ 14,142,770	\$ 14,836,696	\$ 15,565,055
PLUS: OTHER OPERATING REVENUE	\$ 189,510	\$ 189,510	\$ 189,510	015,681 \$ 0	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510	\$ 189,510
EQUALS: TOTAL OPERATING REVENUE	\$ 7,167,014	\$ 9,086,949	\$ 9,945,408	8 \$ 11,356,937	\$ 12,441,131	\$ 13,041,262	\$ 13,671,151	\$ 14,332,280	\$ 15,026,206	\$ 15,754,565
LESS: OPERATING EXPENSES										
PERSONAL SERVICES	\$ (2,231,980)	\$ (2,309,849)	\$ (2,365,28	\$ (2,365,286) \$ (2,422,053) \$ (2,480,182)	\$ (2,480,182)	\$ (2,539,706) \$ (2,600,659)	\$ (2,600,659)	\$ (2,663,075)	\$ (2,726,989)	\$ (2,792,437)
O&MVARIABLE				\$						
O&M FIXED	\$ (1,861,694)	\$ (2,054,509)	\$ (3,350,217)	7) \$ (4,317,022)	\$ (5,014,950)	\$ (5,064,029)	\$ (5,114,286)	\$ (5,165,749)	\$ (5,218,447)	\$ (5,272,410)
EQUALS: NET OPERATING INCOME	\$ 3,073,340	\$ 4,722,591	\$ 4,229,905	5 \$ 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)										
INTEREST	\$ 72,768	\$ 39,459	\$ 38,062	2 \$ 54,497	\$ 62,428	\$ 69,370	\$ 74,003	\$ 78,691	\$ 82,623	\$ 86,397
LESS: NON-OPERATING EXPENDITURES										
NET INTERFUND TRANSFERS (IN - OUT)	\$ (1,941,600) \$	\$ (447,340)	\$ (453,196)	6) \$ (459,168)	\$ (465,260)	\$ (471,474)	\$ (477,812)	\$ (484,276)		(497,596)
DEBT SERVICE PAYMENT	\$ (1,124,829)	\$ (1,159,115)	\$ (1,514,768)	8) \$ (1,854,855)	\$ (2,320,359)	\$ (2,637,190)	\$ (2,774,532)	\$ (2,957,355)	\$ (3,201,746)	\$ (3,419,656)
CAPITAL OUTLAY			. \$	\$						s
EQUALS: NET INCOME	\$ 79,67	\$ 3,155,594	\$ 2,300,003	3 \$ 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										
BALANCE AT BEGINNING OF FISCAL YEAR	\$ 9,314,151	\$ 3,739,455	\$ 1,091,089	9 \$ 1,316,672	\$ 1,538,356	\$ 1,560,411	\$ 1,691,869	\$ 1,928,736	\$ 1,957,206	\$ 1,986,359
CASH FLOW SURPLUS/(DEFICIT)	\$ 79,679	3,155,594	\$ 2,300,003	3 \$ 2,358,336	\$ 2,222,807	\$ 2,398,232	\$ 2,777,865	\$ 3,140,516	\$ 3,470,777	\$ 3,858,863
RESERVE FUND BALANCE USED FOR CASH FLOW DEFICIT	s	,	•	\$	S				s	s
PROJECTS DESIGNATED TO BE PAID WITH CASH	\$ (514,000)	\$ (2,014,000)	\$ (2,074,420)	0) \$ (2,136,653)	\$ (2,200,752)	\$ (2,266,775)	\$ (2,334,778)	\$ (2,404,821)	\$ (2,476,966)	\$ (2,551,275)
PROJECTS PAID WITH RESERVE FUNDS (NON SPECIFIED FUNDS)	\$ (5,140,375)	\$ (3,789,960)					\$ (206,219)	\$ (707,225)	\$ (964,659)	\$ (1,277,735)
BALANCE AT END OF FISCAL YEAR	\$ 3,739,455	\$ 1,091,089	\$ 1,316,672	2 \$ 1,538,356	s	\$ 1,691,869	\$ 1,928,736	\$ 1,957,206	\$ 1,986,359	\$ 2,016,212
MINIMUM WORKING CAPITAL RESERVE TARGET	\$ 1,023,419 \$	\$ 1,091,089	\$ 1,428,876	6 \$ 1,684,769	\$ 1,873,783	\$ 1,900,934	\$ 1,928,736	\$ 1,957,206	\$ 1,986,359	\$ 2,016,212
TOOKE OF INTERIOR OF WOODWING CADITAL TO TABLET	¢ 2716.037 ¢		1505 5111 3	15175 1131	1212 3731	(300 000)				

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	\$ 5,140,375 \$ 3,789,960		. \$	•	. \$	\$ 206,219	206,219 \$ 707,225	\$ 964,659	\$ 1,277,735
DEBT PROCEEDS	\$	\$ 954,615	\$ 8,481,278	\$ 8,481,278 \$ 2,493,115	\$ 9,220,430	\$ 1,827,714	\$ 1,742,636	\$ 9,220,430 \$ 1,827,714 \$ 1,742,636 \$ 3,405,091 \$ 3,271,027	\$ 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	\$ 2,014,000 \$ 2,074,420 \$ 2,136,653 \$ 2,200,752 \$ 2,266,775 \$ 2,334,778 \$ 2,404,821 \$ 2,476,966 \$ 2,551,275	\$ 2,551,275
TOTAL PROJECTS PAID	\$ 5,654,375	\$ 6,758,575	\$ 6,758,575 \$ 10,555,698 \$ 4,629,768 \$ 11,421,183 \$	\$ 4,629,768	\$ 11,421,183	\$ 4,094,488	\$ 4,283,634	\$ 6,517,137	\$ 4,094,488 \$ 4,283,634 \$ 6,517,137 \$ 6,712,652 \$	\$ 6,914,031
TOTAL CIP INPUT	\$ 5,654,375	\$ 6,758,575	654,375 \$ 6,758,575 \$10,555,698 \$ 4,629,768 \$11,421,183 \$	\$ 4,629,768	\$ 11,421,183	\$ 4,094,488	\$ 4,283,634	\$ 6,517,137	\$ 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	1,928,736	1,957,206	1,986,359
ADDITIONAL ANNUAL REVENUES	629'62	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	(2,500)	(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	2.00% of Par	\$0	\$20,731	\$184,511	\$54,336	201,322	39,907	38,049	74,348	71,421	62,359
Underwriter's Discount	\$0.00 per \$1,000	\$0	\$0\$	\$0	\$0	\$0	\$0	\$	\$0	\$0	\$0
Bond Insurance	0 times total Debt Service	\$0	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capitalized Interest	0 Years Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Surety	0.00% of Debt Service	\$0	\$0	\$0	\$0	\$0	\$	\$	\$0	\$0	\$0
Debt Service Reserve	1 Year(s) of Debt Service	\$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
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	Cumulative New Annual Senior Lien Debt Service	\$	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



	Test Year Budget	-	Services	Enforcement	Maintenance			Colonia marche	Tana serance	Services	THOUSE THE PARTY OF THE PARTY O		THE STREET		
		Basis				% Allocation							S Allocation		
Systems Planning Administration															
Permanent Time Worked	337,882 F	FTE Allocation	8.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	19,229	55,042	235,759	27,853		
Longevity Pay	_	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	5 000	0 040	37 976	0.476		
Temporary Pay	_	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00	3,009	305	772	100		
Benefit Waiver Pay		FTE Allocation	5.69%	16.29%	603.60%	0.2475	2000	2000	0.00%	4.0	121	518	61		
Life Insurance	_	F IE Allocation	5.6978	10.2378	603.00	0.2475	2000	2000	0.00%	2 270	6 783	29.053	3.432		
Medical Insurance		F TE Allocation	5.63%	10.29%	09.70%	0.2478	2000	2000	0.000	200	282	1 361	1.48		
Disability Insurance		FTE Allocation	5.69%	16.29%	69.78%	8.74%	0.00%	0.00%	0.00%	102	367	1637	9 9		
Retiree Health Savings Account		FTE Allocation	2.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	10	1/3	107	0000		
Veba Funding	49,126 F	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	5,796	8,003	34,278	4,050		
Workers Comp	3,037 F	FTE Allocation	869.5	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	173	495	2,119	250		
Social Security-Employer	26,130	FTE Allocation	2.69%	16.29%	69.78%	8.24%	0.00%	0.00%	9,0000	1,487	4,257	18,232	2,154		
Retirement Contribution		FTE Allocation	5.69%	16.29%	982.69	8.24%	%00'0	9600.0	9600:0	4,462	12,771	54,704	6,463		
David Incompany	_	ETF Allocation	2,69%	16.29%	69.78%	8.24%	%00.0	9,000	0.00%	192	551	2,358	279		
Dental Instrument		ETE Allocation	2,69%	16.29%	69 78%	8 24%	%00.0	0.00%	0.00%	23	64	276	33		
Optical Insurance		I MIDCARON	3.03.9	20.00	20 7007	2346.0	2000	0.00%	25000	2	150	643	16		
Unemployment Compensation		FIE Allocation	3.0978	10.23%	03.70%	0.5478	2000	2000	2000	304	684	3 500	305		
Equipment Allowance		FTE Allocation	2.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	204	204	006,7	293		
Professional Services	132,990	FTE Allocation	2.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	7,568	21,664	92,794	10,963		
Storm Water Runoff	307	FTE Allocation	8.69%	16.29%	69.78%	8.24%	%00.0	0.00%	0.00%	17	20	214	52		
Total Control of the		ETF Allocation	5.69%	16.29%	%82.69	8.24%	0.00%	0.00%	0.00%	146	417	1,785	211		
relecommonications		CTE Allocation	2,00%	76 2007	69 78%	8 34%	0.00%	96000	0.00%	35	100	428	5.1		
Rent City Vehicles		IE Allocation	2.03.0	2000	7000.00	200	2000	2000	0.00%	-	-	14	3		
Rent Outside Vehicles/Mileage		FTE Allocation	2.69%	10.29%	03.70%	0.6475	2000	2000	2000	100	397	1 274	151		
Fleet Maintenance & Repair		FTE Allocation	2.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	104	163	4777			
Fleet Fuel	643 F	FTE Allocation	2.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	3/	602	449	23		
Fleet Depreciation	2,064 ₽	FTE Allocation	869%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	117	336	1,440	170		
Heet Management	212	TE Allocation	2.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	71	34	140	11		
Contracted Services	18,414 F	FTE Allocation	2.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,048	3,000	12,848	1,518		
Printing	2,251	Direct	9,0000	90000	0.00%	\$00.05	\$0.00%	0.00%	9,0000				1,125	1,125	
Conference Training & Travel	9.628	FTE Allocation	869.5	16.29%	69.78%	8.24%	0.00%	9600.0	0.00%	548	1,568	6,718	794		
Doctories and a second		Direct	9,0000	0.00%	0.00%	%00:0	100.00%	96000	9,000					13,299	
And the second of the second of		ETE Allocation	2,69%	16.29%	69.78%	8.24%	0.00%	9600.0	0.00%	58	167	714	84		
materials & supplies		ETE Allocation	78095	16 29%	69 78%	8 24%	0.00%	9,000	0.00%	898	1.627	6,968	823		
Active medical insurance		ETE Allocation	7809 3	16.29%	EQ 78%	8 24%	9,000	9600.0	0.00%	1.104	3,160	13,537	1,599		
Dues & Licenses	10,40	TOTAL LICENSES	2.03.0	16 30%	7847 69	8 24%	0.00%	25000	2500.0	1.435	4.108	17.594	2,079		
Iransfer to IT Fund	1 617'67	E Allocation	3.03.0	10.43.70	201.00	200	2000			47 155	134 979	578.154	69.429	14.424	
Systems Planning Administration Subtotal	844,140									20,100	200	2000			
Forestry Operations Administration												-			
Permanent Time Worked	48,023 Estimate	stimate	9,0000	0.00%	100.00%	0.00%	0.00%	9,0000	0.00%			48,023			
Temporary Pau	6.438	Estimate	9500.0	0.00%	100.00%	9600'0	%00.0	%00.0	9,000			6,438			
Appearable of Lancon Descond		Estimate	9,000	0.00%	100.00%	%00'0	0.00%	%00.0	9,0000			207			
WILLIAM SICK LEGAC LOYOUT		Er eine sen	2000	26000	300 000	0.00%	26,00.0	%0000	9,000			77	4	-1	
Longevity Pay		Stimate	0.00%	2000	-00.00a	2000	2000	0000	79000			356	,		
Overtime Paid-Permanent		Estimate	0.00%	0.00%	100.00%	0.0078	2000	9000	2000			111			
Benefit Waiver Pay	111	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			100			
Life Insurance	106	Estimate	%00.0	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			100			
Medical Insurance	7,686 €	Estimate	9,0000	9,0000	100.00%	9,000	0.00%	0.00%	%00.0			7,686			
Disability Insurance	263	Estimate	9,000	0.00%	100.00%	0.00%	0.00%	9,000	0.00%			563			
Returne Health Savings Account	06	Estimate	%00.0	96000	100.00%	%00.0	%00.0	9,0000	%00'0	,		06			
Volve Eurodina		Estimate	9,000	9,000	100.00%	0.00%	0.00%	9600.0	0.00%			992'9			
Secretary Course	-	Ferimate	25000	9600.0	100.00%	9,000	0.00%	9,000	%00.0	1	٠	208		,	
warkers comp		Colombia	2000	A000 0	300.00%	7600.0	9,000	9600.0	%00.0			3,739			
Social Security-Employer	_	Stimate	2000	2000	100 00%	2000	26000	26000	%000			11,206			
Retirement Contribution		estimate	0.00%	2000	100.004	20000	2000	0.00%	75000			62M			
Dental Insurance	_	Estimate	0.00%	0.00%	100.00%	0.00%	2000	2000	2000			17		,	
Optical Insurance		Estimate	0.00%	0.00%	100,00%	0.00%	2000	2000	2000			114			
Unemployment Compensation		Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00			507			
Fquipment Allowance	969	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	4		969			
Rent City Vehicles	1	Estimate	%00'0	9,0000	100.00%	0.00%	0.00%	0.00%	%00'0			-			
Materials & Supplies	307	Estimate	%00.0	9,000	100.00%	%00.0	0.00%	9600.0	9,0000			307			
Investment Descriptions		Estimate	%00.0	9500.0	100.00%	9600.0	0.00%	9600.0	0.00%			4,261		٠	
Description of the property		Estimate	%0000	9,000	100.00%	9,000	0.00%	90000	%00.0			1,535			
DUG & IKENSES		200000000000000000000000000000000000000	2000	70000	100 000	78000	0.00%	96000	0.00%			1			
Rent City Vehicles															



			Allocation	Services											
1, 15, 15, 15, 15, 15, 15, 15, 15, 15,			Basis				% Alfocation						S Allocation		
1, 15, Statute	estry Operations							20000	20000	2000					
1,	Permanent Time Worked	43,532	Estimate	0.00%	0.00%	100,00%	0.00%	0.00%	0.00%	0.00%		103	25		
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	Overtime Paid Permanent	1,0,1		0.00%	0.00%	100.00%	8000	0.00%	9,000	0.00%			15		
1,40 Sterner CON	Medical Insurance	10,801	_	%00.0	9,000	100.00%	0.00%	0.00%	0.00%	0.00%		10,80			
A to Common Com	Retiree Health Savings Account	627		0.00%	9,00.0	100.00%	9.00.0	0.00%	%00.0	0.00%		. 62	17		
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Workers Comp	1,656		96000	96000	100.00%	%00.0	%00.0	9500.0	0.00%	,	1,65	. 95	.4	
10,000 Cleaner Close C	Social Security Employer	3,360		%00.0	%00.0	100.00%	0.00%	0.00%	9,000	9600.0		3,34	05		
1,	Retirement Contribution	10,099		96000	9,0000	100,00%	%00.0	0.00%	9,000	0.00%		10,0%	56		
1	Dental Insurance	788		%00'0	9,0000	100.00%	0.00%	0.00%	9,000	9600.0	,	72	98	4	
1 Stream	Optical Insurance	92		%00.0	%00.0	100.00%	0.00%	0.00%	0.00%	9600.0			26		
1,	Unemployment Compensation	142		%00.0	%00.0	100.00%	0.00%	9,000	9,000	0.00%		- I			
1,175 Elemente 0.07% 0.00% 0	Equipment Allowance	399		9600.0	0.00%	100.00%	0.00%	0.00%	90000	\$600.0	1		66		
2,75 Stimute 0.079 0	Flectricity	344		9600.0	9000	100.00%	0.00%	0.00%	0.00%	0.00%		4 6	100		
2,570 Estimate 0,070 OLOR 0,0	Kadio Maintenance	599		9600.0	96000	100.00%	0.00%	0.00%	0.00%	0.00%	,	7	56		
1, 14 Element	Radio System Service Charge	2,896		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	,	2,8	96		
17.15 Standard 0.00% 0	Rent City Vehicles	1,074		%00.0	%00.0	100.00%	0.00%	0.00%	0.00%	%00.0		1,0,1	14		
715 Strends	Contracted Services	921		%00.0	0.00%	100.00%	0.00%	0.00%	0.00%	86000	,		17		
1,278 Estimate	Rent	1,739		9,000	9,000	100.00%	0.00%	0.00%	0.00%	0.00%		1,7	65		
1,12 Estimate	Conference Training & Travel	716		0.00%	0.00%	100.00%	%00°0	0.00%	0.00%	9,000		7	10		
11 Stimute	Uniforms & Accessories	1,228		9,000	0.00%	100.00%	%00.0	%00.0	%00'0	%0000		1,2,	- 92	4	
11 Stenate	Materials & Supplies	512		0.00%	0.00%	100.00%	9,000	0.00%	0.00%	0.00%		. 82.31			
13 Estimate	estry operations supportal	46,30													
13 Elizamete	estry Operations General Care														
Standard	Permanent lime Worked	668.6	Estimate	%00.0	9,000	300.00%	9:00:0	0.00%	96000	%00.0		58'6	. 60		
15 Elimente	Longevity Pay	111		0.00%	0.00%	100.00%	90000	0.00%	90000	0.00%		. 11	- 11	,	
Stimute	Temporary Pay	258		96000	0.00%	100.00%	0.00%	0.00%	96000	9600.0		25	95		
2.38 Estimate COON ODON	Benefit Waiver Pay	37		0.00%	9,000	100.00%	9,000	0.00%	9,0000	%00.0					
7.38 Estimate 0.00% 0.00% 1.00% 0.00%	Life Insurance	90		9,000	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		-	30		
1,47 Stimmter 0.00% 0.	Medical Insurance	2,385	_	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		2,34	50		
A	Retiree Health Savings Account	7.3	_	96000	9,000	100.00%	9,000	\$00.0	0.00%	0.00%					
7-37 Estimate 0.00% 0.00	Veba Funding	1,469	_	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		76.1	66		
2,373 Estimate 0,00%	Workers Comp	440		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0000		* *	2		
Estimate	Social Security-Employer	1 233		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	5000		2.32	. M		
Estimate	Dental Insurance	204		0.00%	0.00%	100.00%	0.00%	0.00%	9,000	0.00%		. 50	7	,	
Estimate	Optical Insurance	27		%00.0	9,000	100.00%	%00.0	0.00%	9600.0	%00.0			- 21	4	
343 Estimate	Unemployment Compensation	37		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		4	17		
1.55 Estimate	Hent City Vehicles	1	_	9,000	9,00.0	100.00%	9,000	%00.0	9600.0	5600.0	1				
2.06 Estimate	Fleet Maintenance & Repair	3,435		0.00%	0.00%	100.00%	0.00%	0.00%	9,00.0	0.00%	+	3,43			
2.06 Estimate	Fleet Fuel	1,853		9,00.0	0.00%	100.00%	0.00%	0.00%	9,00.0	0.00%		1,8,1	53		
8.184 Estimate COON LOOK	Fleet Depreciation	2,064		%00'0	0.00%	100.00%	0.00%	0.00%	96000	0.00%		2,06			
3.148 Estimate 0.00% 0.0	Fleet Management	212	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	9,0000	0.00%	,	2 0			
3.148 Estimate	Contracted Services	8,184	_	0.00%	%00.0	100.00%	0.00%	0.00%	0.00%	0.00%		33.77	17		
3,148 Estimate 0,00%	estry Operations General Care Subtotal	33,777													
3.148 Estimate	estry Operations Post Plant Care														
5.10 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4p. Account 21 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4p. Account 25 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4p. Account 25 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4p. Account 25 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4p. Account 25 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4p. Account 25 Estimate 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% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% <td>Permanent Time Worked</td> <td>3,148</td> <td>Estimate</td> <td>0.00%</td> <td>0.00%</td> <td>100.00%</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> <td></td> <td>3,14</td> <td></td> <td></td> <td></td>	Permanent Time Worked	3,148	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		3,14			
1,120 Estimate 0,000 0	Longevity Pay	28		800.0	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		. 11.			
15 Estimate 10 COS 10 COS 10 COS	lemporary May	5,150		0.00%	0.00	200,004	0.000	2000	20000	2000		30			
Application of the count of the co	Overtime Pard-Permanent	745	_	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		74	15		
195 Estimate 0.00% 0.0	Retiree Health Savings Account	35	_	0.00%	0.00%	100.00%	0.00%	96000	96000	0.00%				4	
140 Estimate 0.00% 0.0	Veba Funding	295		9000	90000	100.00%	0.00%	0.00%	9,000	96000		. 56	. 54		
Hoperatory 240 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% Authori 43 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% Apperator 6 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% Apperatory 1 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% Apperatory 2 CAH Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% Apperatory 2 CAH Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% Apperatory Apperatory Apperatory 0.00%	Workers Comp	140		0.00%	0.00%	100.00%	0.00%	9,000	9,0000	0.00%		14	01		
19 Estimate 0.00% 0.00	Social Security-Employer	240		%00.0	0.00%	300.001	9,000	0.00%	9600.0	0.00%		. 24	- 01	4.	
Section Sect	Retirement Contribution	736		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		7	96		
Description 12 Estimate	Dental Insurance	99		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			96		
Particular 17 Estimate	Optical Insurance	0 :	_	0.00%	0.00%	200,000	2000	0.00%	0.00%	2000					
2.046 Estimate 0.00% 0.00% 100.00% 0	Unemployment Compensation	400	_	0.00%	2000	100.00%	0.00%	0.00%	0.00%	0.00%	,	40			
7, U44 Estimate 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Controlled Secures	2.046	_	0.00%	0.00%	100.00%	9,000	0.00%	9600.0	0.00%		2,04	. 91		
19 Estimate 0.00% 0.00% 100.00% 0.00% 0.00% 0.00%	Materials & Supplies	2,046		0.00%	0.00%	100,00%	0.00%	0.00%	9600:0	0.00%		2,04	96		
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Forestry Operations Trimming 1,2,304 Estimate 0,00% Portained Time Worked 1,204 Estimate 0,00% Introduct 2,204 Estimate 0,00% Introduct 2,204 Estimate 0,00% Introduct 2,204 Estimate 0,00% Restrict Hould Foundarie 1,6,75 Estimate 0,00% Verdinarie 1,20% Estimate 0,00% Social Secretary Limitor 2,20% Estimate 0,00% Restrict Contribution 2,20% 2,20% 2,20% Restrict Contribution 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2,20% 2	\$500 0 0 \$50	100.00% 100.00	0.00% 0.00%	\$000 0 \$00	9,000 0 9,000	\(\frac{\partial \text{2000}}{\partial \text{2000}} \) \(\part			67,204 5,150 5,150 5,150 7,104	Affording Afford		
67,204 Estimate 5,104 Estimate 5,105 Estimate 1,0,705 Estimate 1,0,705 Estimate 1,0,705 Estimate 1,0,705 Estimate 1,0,705 Estimate 1,0,105 Estimate	\$500 0 0 1 500 0	100.00% 100.00	0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9,000 0 9,000	\$4000 0 \$400		*******************	67,204 649 649 649 649 649 649 640 640 640 640 640 640 640 640 640 640	*** *** *** *** ***		
1,000 Estimate 1,000 Est	\$500 0 \$500 0	100.00% 100.00	0.000 0.000	\$000 0 \$00	9600 0 98	\$600 0 \$600 0 \$6			5,150 5,150 5,120 7,8 6,25 6,236 5,249 15,745 1,418 1,617 1,			
1,000 1,00	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 000% 100	0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$000 0 \$000 0 \$0000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$	9,000 9,	\$000 0 \$			5,150 212 78 16,75 6,25 8,239 7,1418 15,745 16,745 16,745 16,745 16,745 16,745 17,103 17,103 18,346 7,103 18,346 18,		***	
1,000 1,00	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 00% 100 00	0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$600 0 \$60	9,000 9,	1000 0 1			212 28 16,6,075 8,236 8,236 2,2938 5,149 15,745 1,418 1,418 1,418 1,418 1,418 1,5,745 2,009 7,703 7,703 847 115,465 11		2:	
16,075 Estimate 15,075 Estimate 15,075 Estimate 15,075 Estimate 15,076 Estimate 17,076 Estimate 17,0	\$500 0 \$500 0	100 00% 100 00	0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$400 0 0 \$400 0 0	9000 9000 9000 9000 9000 9000 9000 900	\$600 0 \$600 0 \$6			28 625 6236 2,336 2,149 1,418 1,418 1,52 2,60 7,099 7,099 7,093 847 15,346 6,138 847 15,348 6,138 847 15,348			
16,075 Estimate 16,075 Estimate 17,045 Estimate 17,045 Estimate 17,045 Estimate 17,045 Estimate 17,045 Estimate 10,045 Estimate 10,0	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 00% 100 00	0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9,000 9,	\(\partial \text{\tert{\text{\text{\text{\texict{\texict{\text{\texict{\texictex{\text{\text{\text{\texict{\tert{\texictex{\texicr{\texictex{\texic			16,675 8236 2,998 5,149 15,745 16,745 16,745 17,103 17,099 7,103 847 15,345 15,345 15,345 175,343			
1,000 1,00	\$500 0 \$500 0	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	0.000	### ### ### ### ### ### ### ### ### ##	9600 9600 9600 9600 9600 9600 9600 9600	\$600 0 \$600 0 \$6	****	***	626 8,236 2,2958 15,745 16,745 167 167 13,760 7,103 8,7103 8,7103 8,7103 15,465 15,465 15,465 17,103 18,465			
2, 20 Estimate 2, 20 Est	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 100.00	0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$000 0 \$000 0 \$0000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$000 0 \$0000 0	9,000 9,	\(\frac{\partial \text{2000}}{\partial \text{2000}} \) \(\part			8,298 2,998 5,149 115,745 116,745 107 107 107 107 107 107 107 107 107 107		**************	
2,299 Estimate 2,299 Estimate 1,418 Estimate 1,418 Estimate 2,09 Estimate 2,09 Estimate 2,09 Estimate 2,09 Estimate 2,09 Estimate 3,46 Estimate 2,49 Estimate 3,49 Estimate 3,49 Estimate 3,49 Estimate 3,49 Estimate 4,740 41 Estimate 1,47 Estimate 1,47 Estimate 1,47 Estimate 1,47 Estimate 1,47 Estimate 1,47 Estimate 1,41 Estimate 1,42 Estimate 1,43 Estimate 1,44 Estimate 2,49 Estimate 1,48 Est	\$500 0 \$500 0	100 00% 100 00	0.00% 0.00%	#000 0 #000 0	9600 9800 0 9800	\$000 0 \$000 0			2,293 5,149 15,745 1,418 107 2,005 2,009 7,009 7,009 847 15,345 6138 6138 6138 6138 7,009 7,000			
1,249 Estimate 1,249 Est	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 00% 100 00	0.00% 0.00%	\$000 0 \$0000 0 \$000 0 \$000 0 \$000 0 \$0000 0 \$000 0 \$000 0 \$000 0 \$0000 0	9,000 0 9,000 0 9,0	\(\frac{\partial \text{2000 0}}{\partial \text{2000 0}} \)			2,5988 2,4988 15,745 16,745 16,745 2,007 2,003 2,103 2			
1,418 Estimate 1,418 Est	\$500 0 \$500 0	100 00% 100 00	0.000% 0.	\$000 0 \$0000 0 \$000 0 \$000 0 \$000 0 \$0000 0 \$000 0 \$000 0 \$000 0 \$000 0	\$600 0 \$	\$000 0 \$000 0			15,149 1,418 1,418 167 2,60 2,009 7,000 7,			
1,7,34 Estimate 1,1,1 Estimate 1,1 Estimate 1,1 Estimate 1,2 Estimate 1,3 Estimate	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 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% 0.00% 0.00% 0.00%	\$600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9,000 0 9,000 0	\$200 0 \$			15,745 1,418 1,418 1,607 2,009 7,103 8,415 115,445 6,138 3,58 3,58 3,58 3,58 3,58 3,58 3,58 3,			
4.11 Effention	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100 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% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$000 0 \$000 0 0 0 0	\$600 0 98	\$600 0 \$600 0			1,418 167 260 2 13,566 7,099 7,109 847 15,345 6,138 358 358 175,533			
10 Citronic	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 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% 0.00% 0.00% 0.00%	\$000 0 \$000 0	\$600 0 \$600 0	\$000 0 \$000 0			167 260 21 13,566 7,099 7,103 847 15,345 6,138 3,58 7,60 7,60			
1,000 1,00	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 100.00	0.00 % 0.	\$000 0 \$000 0	96000 96000	\$600 0 \$600 0			260 260 7,099 7,109 847 15,345 6,138 5,00 175,533	** ***		
1, 100 1	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	%0000 %000 %0000 %0000 %0000 %0000 %0000 %0000 %0000 %0000 %0000 %	\$500 0 \$500 0	\$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0	\$600 0 \$600 0 \$6			13,566 7,099 7,103 847 15,345 6,138 3,58 7,60 7,60			
Schmate 13,566 Estimate 13,566 Estimate 13,566 Estimate 13,067 Estimate 13,067 Estimate 13,067 Estimate 13,467 Estimate 13,467 Estimate 13,467 Estimate 14,222 Estimate 14,222 Estimate 14,222 Estimate 14,224 Estimate 14,224 Estimate 13,67 Estimate 14,67 Estimate	\$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	\$600 \$600 \$600 \$600 \$600 \$600 \$600 \$600	\$000 \$000 \$000 \$000 \$000 \$000 \$000 \$00	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	\$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0			13.566 7,096 7,103 847 15,345 6,138 358 358 260 260			
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7,099 Edimusie 7,109 Edimusie 847 Edimusie 10,436 Edimusie 7,204 Edimusie 7,204 Edimusie 175,533 Edimusie 14,222 Edimusie 14,222 Edimusie 14,224 Edimusie 1,422 Edimusie 1,422 Edimusie 1,422 Edimusie 1,424 Edimusie 1,426 Edimusie 1,427 Edimusie 1,	\$500 0 \$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	\$600.0 \$6	\$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0	\$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0 \$600 0	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%			7,099 7,103 847 15,345 6,138 388 260 260 175,533		011240 (10.3	
1,00 Estimate 1,00 Est	\$500 0 \$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	%0000 %0000 %0000 %0000 %0000 %0000 %0000 %0000	\$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0 \$00.0	%0000 %0000 %0000 %0000 %0000 %0000 %0000	\$600.0 \$6			7,103 847 15,345 6,138 358 260 175,533			
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3,952 Estimate	9600.0	100.00%	%00.0	%00.0	0.00%	0.00%			3,952			
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5.13 Simule 5.13 Simule 5.046 Simule 7.046 Simule 7.56 Simule 7.56 Simule		100.00%	0.00%	0.00%	0.00%	2600.0	,		1,380			
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The state of the s		100.00%	0.00%	0.00%	0.00%	2,000			256			
222 Estimate	2000%	100.00%	0.00%	0.00%	0.00%	2,00.0			222	13		
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Estimate	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%		4	48,023			
6,438 Estimate	20000 20000	100.00%	0.00%	0.00%	80000	0.00%			207			
77 Estimate	0.00%	100.00%	0.00%	0.00%	2000	2,000%			. 22			
Permanent 256 Estimate 111 Estimate		100.00%	0.00%	0.00%	0.00%	0.00%	•		111			
106 Estimate		100.00%	0.00%	0.00%	0.00%	2600.0			7,686			
	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			263	-		
gs Account 6.266 Estimate	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			0,766			
208 Estimate		100.00%	2,000,0	2,00%	0.00%	0.00%			3.739			
Estimate		100.00%	0.00%	0.00%	0.00%	0.00%			11,206			
628 Estimate 71 Estimate		100.00%	0.00%	0.00%	0.00%	0.00%			71			
In Estimate	0.00%	100.00%	2,000	%000%	2,00%	0.00%			114			
Estimate		100.00%	0.00%	2600.0	%00.0	0.00%			1			
307 Estimate	0.00%	100.00%	0.00%	2600.0	%00.0 %00.0	0.00%			4,261		t r	
1,535 Estimate		100.001	0.00%	2600.0	0.00%	2000			1,535			

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	lest Year Budget	Allocation	Services							Services						
		Basis				% Allocation							5 Allocation			
Field Operations Street Sweeping Permanent Time Worked	30,422 Estimate	mate	50000	2600.0	100.00%	2600.0	2000	2000	2600.0			30,422				
Life Insurance	11 55	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			11				
Veba Funding	7,354 Esti	Estimate	0.00%	%00.0	100.00%	%00.0 %00.0	0.00%	0.00%	0.00%			1,170				
Social Security Employer		Estimate	0.00%	0.00%	100.00%	90000	0.00%	%00.0	0.00%			2,336				
Retirement Contribution		Estimate	0.00%	2,0000	100.00%	96000	0.00%	0.00%	0.00%			7,202	, ,			
Dental Insurance	_	Estimate	0.00%	2000	100.00%	0.00%	0.00%	X00.0	9,000			99			4	
Unemployment Compensation	102 Esti	Estimate	0.00%	9,00.0	100.00%	9600'0	96000	9,000	0.00%			102				
Rent City Vehicles	1 550	mate	0.00%	%00.0	100.00%	0.00%	0.00%	0.00%	0.00%			53.527				
Fleet Fuel	6,334 Est	Estimate	0.00%	2,00.0	100.00%	9600.0	0.00%	%00.0	9,0000	٠	,	6,334				
Fleet Depreciation	76,897 Esti	Estimate	0.00%	9000	100.00%	%00.0	%00.0	9600.0	0.00%	,		76,897				
Fleet Management Tipping Fees Field Operations Street Sweeping Subtotal	15,345 EST 202,585	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			15,345				
Permanent Time Worked	16,480 Estimate	mate	9,000	0.00%	100.00%	0.00%	0.00%	9000	0.00%			16,480				
Life Insurance	41 ESU	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	. ,		3.087	1 .			
Medical Insurance		Estimate	0.00%	2600.0	100.00%	0.00%	0.00%	0.00%	0.00%			103				
Workers Comp		Estimate	0.00%	%00.0	100.00%	5600.0	0.00%	3K00.0	0.00%			111				
Social Security-Employer		Estimate	0.00%	26000	100.00%	0.00%	0.00%	0.00%	0.00%			3.823				
Destrement Contribution		Estimate	0.00%	26000	100.00%	0.00%	0.00%	8000	0.00%	,		226				
Optical Insurance	27 Esti	Estimate	0.00%	0.00%	100.00%	9,000	9.00.0	%00.0	0.00%			27				
Unemployment Compensation	40 EST	Estimate	%00.0	0.00%	100.00%	%00.0	0.00%	0.00%	0.00%	,		40				
Rent City Vehicles	160 150	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			160				
Retiree Medical Insurance		mate	0.00%	%00.0	100.00%	0.00%	0.00%	0.00%	0.00%			19,973		1		
Field Operations Engineering Subtotal	45,345											2000				
Field Operations				10000	1000000	13000	2000	2000	0.00021			76.890				
Permanent Time Worked	76,890 Estimate	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			927				
Overtime Paid-Permanent		Estimate	0.00%	%00.0	100.00%	0.00%	0.00%	3600.0	0.00%			10,230				
Life Insurance		Estimate	0.00%	80000	100.00%	0.00%	2000	2000	0.00%			17.592				
Disability Insurance	71 Est	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	%00.0	0.00%	4		71			4	
Veba Funding		Estimate	96000	0.00%	100.00%	9,0000	0.00%	9600.0	0.00%			10,768				
Workers Comp		Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			5.973				
Social Security Employer Returnent Contribution	18.053 Est	Estimate	0.00%	%00.0	100.00%	%00.0	0.00%	3,00.0	0.00%			18,053				
Dental Insurance		Estimate	0.00%	96000	100.00%	0.00%	0.00%	%00.0	0.00%			1,284				
Optical Insurance	150 Est	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	20000			232				
Unemployment Compensation		Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			786				
Radio Maniemano:	_	Estimate	0.00%	%00.0	100.00%	%00.0	%00°0	9600.0	9500.0	*		1,247	i			
Radio System Service Charge		Estimate	0.00%	0.00%	100.00%	%00.0	%00.0	%00.0	0.00%			12,083				
Contracted Services		Estimate	0.00%	%0000	100.00%	%00.0	0.00%	0.00%	0.00%			203				
Conference Training & Travel	512 Est	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	2000	0.00%			737				
Metagisk & Supplies		Estimate	0.00%	2600.0	100.00%	0.00%	0.00%	%00.0	0.00%	•		512				
Dues & Licenses		mate	0.00%	0.00%	100.00%	%00.0	%00.0	%00°0	0.00%			168,260				
eld operations support																
Field Operations Revolving Equipment	91.125 Esti	mate	96000	9,000	100.00%	%00.0	0.00%	%00.0	9,000			91,125				
Fleet Fuel	32,486 Esti	mate	0.00%	0.00%	100.00%	%00.0	%00.0	0.00%	0.00%			32,486	,			
Fleet Depreciation	116,424 Estimate	mate	0.00%	0.00%	100.00%	0.00%	80000	0.00%	0.00%			4447				
Fleet Management	4,447 EST	mate	0.00%	0.00%	100:00%	8000	0.00.0	2000	2000			2000				
The second secon	2000	200	0.000	0.00961	100 00%	2600.0	96000	80000	0.00%			5,002				

dd Onerations Miss Dig	Basis			×	% Allocation							S Allocation			
Permanent Time Worked Longevity Pay	13,077 Estimate 309 Estimate	2500.0	0.00%	100.00%	0.00%	0.00%	2,00.0 0.00%	2,000.0	. 4	, ,	13,077				
Overtime Paid-Permanent Life Insurance	-	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			4,000	,			
Medical Insurance Veba Funding		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			2,942				
Workers Comp Social Security-Employer	1,018 Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			1,018				
Retirement Contribution Dental Insurance	3,105 Estimate	0.00%	2,000	100.00%	0.00%	2000	X0000	0.00%			226				
Upped moral and Unemployment Compensation Foundation Allowance	40 Estimate	0.00%	2,000.0	100.00%	0.00%	0.00%	0.00%	0.00%			160				
Materials & Supplies Dues & Licenses Field Operations Miss Dig Subtotal	1,023 Estimate 818 Estimate 28,795	0.00%	0.00%	100.00%	%00.0	0.00%	0.00% 0.00%	0.00%			1,023 818 28,795				
Field Operations Televising Collection System			2000	100.000	1,700.0	1700.0	170000	0.0062			219 61				
Permanent Time Worked Longevity Pay	12,918 Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	9,000	0.00%	K. K.		77				
Life Insurance Medical Insurance	3,723 Estimate	0.00%	0.00%	100.00%	0.00%	20000	X00.0	0.00%			3,723				
Workers Comp Social Security-Employer	490 Estimate 990 Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			066				
Retirement Contribution Dental Insurance		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			3,015				
Optical Insurance	33 Estimate	2500.0	%00.0	100.00%	%00.0	%00.0	9,000	0.00%			33				
Contracted Services	102 Estimate	0.00%	2,00.0	100.00%	0.00%	0.00%	0.00%	0.00%			102				
Materials & Supplies Retiree Health Savins Account	512 Estimate 225 Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			225				
Field Operations Televising Collection System Subtota											22,422				
Field Operations Maintenance-Manhole		N. AMERICA	N. NAMP.	1000000	1,000,0	NAMA A	1,0000	0.0000			31.385				
Permanent Time Worked	31,385 Estimate	0.00%	2000	100.00%	0.00%	0.00%	2000	0.00%			11				
Medical Insurance		2,000	0.00%	100.00%	2600.0	8000	2,000	0.00%			7,147				
Social Security-Employer Dental Insurance	5.407 Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	2600.0	0.00%			541				
Optical Insurance		9,000	0.00%	100.00%	0.00%	%0000	%00.0	0.00%			63				
Unemployment Compensation Materials & Supplies		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			10,230				
Longevity Pay	445 Estimate	%00.0	2,000.0	100.00%	%00.0	0.00%	0.00%	0.00%			7.061			,	
Veba Funding Workers Comp	1,200 Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	,		1,200				
Retirement Contribution Field Operations Maintenance-Manhole Subtotal	7,385 Estimate 67,973	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			67,973				
Field Operations Ditch Maintenance															
Permanent Time Worked	56,581 Estimate	2,000	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	- 10	4	56,581				
Overtime Paid-Permanent	818 Estimate	0.00%	0.00%	100.00%	9,000	9,00.0	9600.0	9600.0	,		818				
Life Insurance	23 Estimate	2,000	2600.0	100.00%	0.00%	0.00%	2600.0	0.00%			14.891		, -		
Veta Funding	-	0.00%	9,000	100.00%	0.00%	%00.0	%00.0	%00.0			14,708				
Workers Comp	2,157 Estimate	%00.0	0.00%	100.00%	0.00%	%00.0	2600.0	2,000			2,157				
Social Security-Employer	13.271 Estimate	9,000	9,000	100.00%	0.00%	0.00%	0.00%	0.00%			13,271				
Dental Insurance	1,127 Estimate	9,000	9,000	100.00%	9,000	%00.0	5,000	0.00%			1,127				
Optical Insurance	132 Estimate 203 Estimate	9,000	\$6000	100.00%	0.00%	0.00%	0.00%	0.00%			203				
Equipment Leasing	10,230 Estimate	2,000	0.00%	100.00%	0.00%	%00.0	%00.0	0.00%			10,230				
Materials & Supplies Field Operations Ditch Maintenance Subtotal	10,230 Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			129,326				
Field Operations Catch basin Maintenance															
Permanent Time Worked		%00.0	0.00%	100.00%	0.00%	0.00%	%00.0	2600.0			83,147				
Longevity Pay Overtime Paid-Permanent	3,069 Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			3,069		,		
Life Insurance	34 Estimate	2,000	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			22.337				
Retiree Health Savings Account	896 Estimate	0.00%	0.00%	100.00%	0.00%	2000	0.00%	0.00%	,	,	968			٠	
Veba Funding	7,354 Estimate	0.00%	2,000	100.00%	0.00%	0.00%	2600.0	0.00%			3.164				
Social Security-Employer	6,373 Estimate	0.00%	9,000	100.00%	0.00%	%00.0	%00.0	0.00%			6,373				
Retrement Contribution	19,469 Estimate	2,000	0.00%	100.00%	9,000	0.00%	0.00%	0.00%			19,469				
Optical Insurance		0.00%	0.00%	100.00%	0.00%	0.00%	%00.0	9,0000			198				
Unemployment Compensation	305 Estimate	0.00%	26000	100.00%	0.00%	0.00%	0.00%	0.00%			20,460				
Materials & Supplies	S1 150 Estimate	200 U	O ANA	2000							100				

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	Test Year Budget Allocation Basis	Administrative E Services	Enforcement Maintenance	nce % Allocation	Finance Admin	nin (System Imp.)	p.) [New Service]	Administrative Services	e Enforcement	Maintenance	Engagement 5 Allocation	Finance Admin	(System Imp.)	(New Service)
	CHAPIT													
Field Operations Jetting Permanent Time Worked Longewity Pay Overtime Paid-Permanent		%00.0 %00.0	0.00% 0.00% 100 0.00%		0.00% 0.00%		0.00% 0.00% 0.00% 0.00%	KKK		104,142				
Life Insurance Medical Insurance Veba Funding	26,059 Estimate 14,708 Estimate	0.00%			2 2 2	0.00%	000 %000		1 4-1	26,059				
Workers Comp Social Security Employer Retirement Contribution		0.00%		Ш				N N N N N N N N N N N N N N N N N N N		24,502				
Dental insufance Optical insufance Unemployment Compensation Toping Fees Naterials & Supplies Person in the Compensation Person in the Compensation Person in the Compensation	2.971 Estimate 2.371 Estimate 3.55 Estimate 8.184 Estimate 5.069 Estimate 6.73 Estimate	35000 35000 35000 35000 35000		100.00% 100.00% 100.00% 100.00%	5000 5000 5000 5000 5000 5000		%00.0 %00.0 %00.0 %00.0 %00.0 %00.0 %00.0 %00.0 %00.0 %00.0 %00.0 %00.0	KKKK		231 355 8,184 3,069 673				
d Operations Jetting Subtotal	198,397									198,397				
Field Operations Hills (19 Dischage Elimination Permanent Time Worked Hell Ensurance Left Long-Left Conjection-Left Conjection-Left Conjection-Left Left Long-Left Long-Left Long-Left Long-Left Long-Left Left Long-Left Left Long-Left Left Long-Left Left Left Left Left Left Left Left		%500.0 %5	0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100	100,00% 100	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,000 1,00	RESERVED		8,292 3 634 31 10,230 30,7 128 311 1916 1916	- 1.1		1 8 9 9 9 9 9 8	
Field Operations Illicit Discharge Elimination Subtotal	21,									21,898				
Field Operation Culture Maintenance Permanent Time Worked Life Innusance Social Security Employe Command Soviets Command Soviets Command Soviets Remark Soviets Remark Worker Remark Soviets Remark Commission	5.9.7 Estimate 2.3 Estimate 3.0 Estimate 10.2.9 Estimate 10.2.9 Estimate 2.0 Estimate 2.0 Estimate 2.0 Estimate 2.0 Estimate 2.20 Estimate 2.30 Estimate 3.9051 Estimate	X00 0 X60 0 X60 0 X60 0 X60 0 X60 0 X60 0 X60 0 X60 0 X60 0	0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100 0.00% 100	100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100% 100,100%	0 3,000 0 3	0	1,000 1,00	स्वसम्बन्धस्रम्भ		5,527 423 10,230 1,023 206 90 1,290 1,290 31 19,051	1 - 11 - 11 - 1			
Field Operations Best Management Practices Permanent Ime Worked	13,818 Estimate	0.00%						FD		13,818				
Longwin Pay Retroment Contribution Retroment R		#500 0 #500 0 #500 0 #500 0 #500 0	0.00% 100 0.00%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	2000% 0000% 0000% 0000% 0000% 0000% 0000% 0000% 0000%	0 %0000 0 %0000 0 %0000 0 %0000 0 %0000 0 %0000 0 %0000 0 %0000 0 %0000	7,000 7,	***************************************		21,031			2-1-2-1-1	
Field Operations Maintenance-Mains Permanent Time Worked Overtime Vad-Permanent Renefit Waiver Pay 11 de Insurance	28,945 Estimate 512 Estimate 1,030 Estimate 11 Estimate	%00.0 %00.0 %00.0		%0 %0 %0	0.00% 0.0 0.00% 0.0 0.00% 0.0	0.00% 0.00% 0.00% 0.00%	%00.0 %00. %00.0 %00. %00.0 %00.	MAMM	0.4,40	28,945 512 1,030				
Medical Insurance Netree Health Savings Account Workers Comp Social Security-Employer Retrement Contribution	298 Estimate 448 Estimate 1,098 Estimate 2,218 Estimate 6,756 Estimate	%00.0 %00.0 %00.0 %00.0	0.00% 100.0 0.00% 100.0 0.00% 100.0 0.00% 100.0 0.00% 100.0	% % % % % % % % % % % % % % % % % % %			0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	erene e		2,218 2,218 6,756 23				
Dental insurance Unempleyment Compensation Contracted Services Materials & Supplies	2.5 Estimate 2.6 Estimate 31,150 Estimate 19,449 Estimate 173 Estimate	3000 3000 3000 3000 3000 3000	0.00% 100. 0.00% 100. 0.00% 100. 0.00% 100.	%0 %0 %0 %0 %0 %0 %0 %0 %0 %0 %0 %0 %0 %	****			KKKKK		2 106 51,150 19,949 173				
Vebs Funding Vebs Funding Field Operations Maintenance-Mains Subtotal	-	0.00%		3600				38		113,011				

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		Allocation Basis	Services			% Allocation			Şe.	Services		\$ Allocal	cation			
Public Services Administration Permanent Time Worked	23,724	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			23,724				
Accrued Leave Balances Changes	25,575	stimate	0.00%	2,000.0	100.00%	0.00%	0.00%	0.00%	X00.0			65	1.1	-		
Medical Insurance	4,548	stimate	0.00%	0.00%	100.00%	0.00%	0.00%	2,00%	2,00.0			4,548				
Disability Insurance Veba funding	2,206	stimate	200.0	2,00.0	100.00%	0.00%	0.00%	0.00%	0.00%	1		2,206	4			
Workers Comp		estimate	0.00%	9,000	100.00%	0.00%	0.00%	0.00%	2000			1.840				
Social Security Employer Retirement Contribution		Estimate	0.00%	0.00%	100.00%	9,000	0.00%	0.00%	9,000			195'5		,		
Dental Insurance	338	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			39				
Unemployment Compensation	62	stimate	0.00%	2500.0	100.00%	2,000,0	0.00%	800.0	200.0			62	1. 1			
Equipment Allowance Professional Services	557,535	Estimate	200.0	0.00%	100.00%	0.00%	2500.0	0.00%	2000		50	557,535				
Municipal Service Charges	219,479	Estimate	%00.0	0.00%	100.00%	0.00%	0.00%	0.00%	8000			27.5	. ,			
Annual Sick Leave Payout	272	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			135				
Public Services Administration Subtotal	841,661	200										841,661				-
mortened WTP Onesation																
Permanent Time Worked	14,478 Estimate	stimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	9,000.0			14,478				
Life Insurance	8	stimate	0.00%	9,00.0	100.00%	2500.0	0.00%	0.00%	8,000		,	5 22.5				
Medical Insurance		stimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			3,723				
Retiree Health Savings Account		Estimate	0.00%	80000	100.00%	0.00%	0.00%	0.00%	2000			40				
Workers Comp	1 108	Estimate	0.00%	200.0	100.00%	0.00%	5,000	0.00%	%00.0		,	1,108				
Retrement Contribution		Estimate	%00.0	0.00%	100.00%	2600.0	0.00%	0.00%	9.00.0	14		3,359	*		,	
Dental Insurance	781	Estimate	%00.0	0.00%	100.00%	%00:0	%00.0	9:00:0	0.00%			281				
Unemployment Compensation	05	Estimate	0.00%	0.00%	100.00%	0.00%	9,000%	0.00%	0.00%			30				
Benefit Waiver Pay	33 303	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			23,282				-
ies-Water Treatment WTP Operation Subtotal	797'57															
Customer Service Administration														*******		
Permanent Time Worked	23,916 Estimate	stimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%					63,510		
Life Insurance	9 79	stimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	2000					4 639		
Medical Insurance		stimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	2000					155		
Disability Insurance	~ [estimate	0.00%	0.00%	2000	2000 K	100 00 K	2000	26000					4.413		
Veba Funding	4,413	stimate	0.00%	0.00%	2000	2000	100.00 A	2000	2000					67		
Workers Comp		Stimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	2500.0	, 4				1.831		
Social Security-Employer	1,831	Estimate	0.00%	0.00%	2600.0	0.00%	100.00%	0.00%	200.0					5,549		
Post of form of the	338	ctimate	3600.0	2500.0	0.00%	%00.0	100.00%	0.00%	3K00.0					338		
Detrail Insurance	36	Estimate	9,000	96000	%00.0	0.00%	100.00%	0.00%	%00°0				7.	39	,	
Unemployment Compensation	19	Estimate	0.00%	%00.0	%00.0	0.00%	100.00%	0.00%	%00.0					19		
Customer Service Administration Subtotal	41,058												,	41,058		
Debt Service																
Allon Crosck Desira Prosect Roands 1 52 43 M	158.605	Estimate	9000	0.00%	100.00%	%00:0	%00.0	0.00%	0.00%		-	158,605				
All the second s		Ectimate	25000	90000	100.00%	0.00%	%00.0	0.00%	9,000			9,750				
MI A "HUIDII RIVEL, 3304-04		- Contraction	70000	76000	100 009	0.00%	0.00%	0.00%	%00.0			47.599				
MPA - Huron River, 5594-01		commence	0.00%	2000	200,000	2000	3000	0.00%	75000			13.047				
MFA Huron River, 5504-03		Estimate	0.00%	0.00%	100,00%	0.00%	0.00%	0.00.0	2000			10.053				
MFA - Huron River, 5504-02	_	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00			100,000				
MFA - Allen Creek, 5436-01	48,327 E	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			40,527				
MFA - Malletts Creek, 5508-01	22,190 E	Estimate	9,0000	9600.0	100.00%	0.00%	%00.0	0.00%	800.0	,		75,190				
MFA - Malletts Creek, 5475-01	130,546	Estimate	%00.0	9600'0	100.00%	0.00%	0.00%	0.00%	0.00%			130,546				
M&A - Allen Crook \$512.01	_	Estimate	0.00%	0.00%	100.00%	%00'0	%00.0	%00.0	9,00.0			13,422				
Ask Alles Count CARA DI		Ectimate	26000	76000	100.00%	9600.0	%00.0	0.00%	%00.0	+		61,864		,		
MI A - Allell Creek, 3434-01		- Commence	2000	7000	300 008	0.00%	29000	%00.0	%00.0			59,209				
MFA - Alien Creek, 5437-01		Estimate	0.00%	2000	200.001	2000	2000	2000	2000			13,000		,		
MFA - Allen Creek, 5337-01		Estimate	0.00%	0.00%	100.00%	0000	0.000	2000	2000			17 360				
MFA - Allen Creek, 5435-01		Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			17 403				
MFA - Malletts Creek, 5464-01		Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			07,403				
MFA - Mulletts Creek, 5505-01	8,180	Estimate	9,0000	96000	100.00%	%00.0	%00.0	0.00%	0.00%	,		8,180			,	
MFA - Allen Creek, 5511-01	7,408	Estimate	9.000	96000	100.00%	0.00%	9,000	0.00%	0.00%			7,408				
MFA - County Farm Drain, 5469-01		Estimate	9,000	96000	100.00%	9,000	0.00%	0.00%	9,0000			21,805				
MAFA - Allan Crank 5470-01		Estimate	95000	9000	300.00%	0.00%	9600'0	0.00%	9600.0			7,894				
AAEA Allon Coool, 5470.00		Ferimate	%00.0	9600.0	100.00%	0.00%	%00.0	0.00%	%00.0			1,669				
AND ASSESSED OF THE PARTY OF TH		Ectimate	75000	2600.0	100.00%	9600.0	%00.0	0.00%	%00.0			1,547				
MILE A SWITT RUB, SWITT-01		Summer	2000	0.00%	100 000	0.00%	26000	0.00%	2,000			14,107				
MFA - Traver Creek, 5472-01		Estimate	0.00%	0.00%	100.00%	2000	2000	2000	2000			8 634				
MFA Huron River, 5504-01		Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0000			2000				
MfA - Allen Creek, 5510-01	8,003	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			6,003				
MFA - Allen Creek, 5338-01	162,028 €	Estimate	9,000	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%			970791				
MFA - Malletts Creek, \$231.01	91,874	Estimate	9,0000	0.00%	100.00%	0.00%	0.00%	0.00%	%00.0			91,874		,	,	
MFA - Traver Creek, 5516-01	40,685 E	Estimate	9600.0	0.00%	100.00%	0.00%	0.00%	0.00%	9600.0			40,685	,	,		
MEA - Allen Crook 5537 03	CAN AND PARISONAL	- California de la Cali	2000	A 000	A00 000	00000	2000	26000	2000			60 423				
Contract of the Party of the Pa	2 674709	stimate	0.00%	8000	100.002	800.0	8000	6.00.0	0.00%			00,453				

	Test Year Budget	Adn	Operating R Administrative Services	Regulation and Enforcement	Operations and Maintenance	Operations and Public Engagement Organization and Maintenance Finance Admin	Organization and Finance Admin	(System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public	Organization and Finance Admin	(System Imp.)
	**	Allocation				% Allocation							S Allocation		
fransfers Transfer To IT Fund	24,648 FTE Allocation	ocation	2.69%	16.29%	69.78%			%00.0	0.00%	1,403	4,015	17,198	2,032		
Transfer to IT Fund	24,985 Direct	d.	360.001	0.00%	9600.0	%00.0	100.00%	0.00%	0.00%	15,783				24,985	
Transfer To IT Fund	66,879 Direct	200	9,00.0	%00.0	0.00%			%00.0	0.00%				4	628'99	
Transfer To Maintenance Facilities	22,282 Estimate	ate .	100,00%	2600.0	0.00%	9,000%		%00.0	0.00%	22,282	, ,		374.44	.000	
Transfers Subtotal	292,763 Indirect 447,340	t	1.79%	2.87%	87.75%	4.57%	3.04%	0.00%	0.00%	44,695	12,404	274,087	15,397	100,756	
Capital Projects															
Cash Funded Capital New Debt Service	4,585,284 Estimate 76,694 Estimate	ate te	0.00%	0.00%	0.00%	0.00%	%00.0	100.00%	0.00%						4,585,284
Capital Projects Subtotal	4,661,978									,					4,661,97
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 TOTAL EXPENDITURES % Allocation	4,661,978									91,850	147,383	5,264,437	84,826	156,239	4,661,978 4,661,978 44.80%

		System P	aramete	r
	Total Costs	Runoff Area Costs	Custon	ner Related Costs
Expenses				
Operating Administrative Services 2	\$ 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



Units of Service	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	Nor	n 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 Pa	aramete	r				
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

Statement of Net Position
Proprietary Funds
June 30, 2014

		Business-type	Business-type Activities - Enterprise Funds			
	Water Supply	Sewage Disposal	Parking			
Assets	System	System	System	Market	Airport	
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, 6 29	•	-	-	
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:						
	94 733	422 007				
Special assessments Improvement charges	86,732 109,292	123,897 179,941	•	-	•	
Capital assets not depreciated			3,934,897	84,120	708,927	
Capital assets hot depreciated Capital assets being depreciated, net	16,683,458 85,374,250	112,116,756 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 Horicottenic assets	102,233,732	100,247,337	37,772,034	217,023	1,970,207	
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	-		
A. 1.1160						
Liabilities						
Current liabilities:	2 202 224	10 111 215			35 553	
Accounts payable	3,288,901	10,441,315	-	-	35,553	
Accrued liabilities	217,824	206,930	201 222	•	6,993	
Accrued interest payable Advance from other funds	531,154	994,864	201,223	•	2,749	
Deposits	147,250	-	•	•	71,057	
Estimated claims payable, current	147,230	•				
8onds payable, current	3,133,947	2,649,116	2,240,000	-		
Compensated absences, current	367,472	314,174	2,240,000	3,455	9,112	
Capital lease payable, current	307,472	317,174		3,433	7,112	
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		733,027	
Estimated claims payable, net	12,707,003	00, 17 1,200	12,017,173	•	_	
Compensated absences, net	613,794	501.036		-	5,147	
Capital lease payable	313,777	501,050	=	-	3,117	
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	,50 1,700	- ,,,,,,,,,,	-	_	_	
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	
•						

Statement of Net Position
Proprietary Funds
June 30, 2014

	Business-tyne	Business-type Activities - Enterprise Funds				
	Stormwater	receivered Ente	prise railes	Activities Internal		
	Sewer			Service		
	System	Waste	Total	Funds		
ssets	Visite System (1989)	No. of the Control of	STREET, A. S. SON, SPINS BUILDING	Environ State Control of the Control		
Current assets:						
Cash	S -	\$ -	\$ 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	. 15,010	31,841	30,.,,		
Improvement charges	3,449		45,172			
Taxes receivable	924		40,491			
Due from other governments	717,451		10,971,986			
Prepaid items	717,431		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		
Total content assets		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Noncurrent assets:						
Receivables:			a.aa-			
Special assessments	o. Historia	•	210,629			
Improvement charges	<u>.</u>	•	289,233			
Capital assets not depreciated	5,402,066	1,802,248	140,732,472	90,00		
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	9,486,53		
otal assets	27,954,669	33,067,375	458,759,845	47,296,12		
eferred outflows of resources						
Deferred charge on refunding	<u> </u>	-	873,532			
iabilities						
Current liabilities:						
Accounts payable	304,525	920,511	14,990,805	1,351,66		
Accrued liabilities	70,200	84,992	586,939	200,39		
Accrued interest payable	55,691		1,785,681	1		
Advance from other funds			71,057)		
Deposits	2		147,250			
Estimated claims payable, current		62,566	62,566	2,532,02		
Bonds payable, current	509,926		8,532,989			
Compensated absences, current	104,943	144,538	943,694	473,32		
Capital lease payable, current	101,713	86,084	86,084	1,3,32		
Total current liabilities	1,045,285	1,298,691	27,207,065	4,557,41		
Noncurrent liabilities:						
Advance from other funds	and Otto-Andrews of		735,629			
Bonds payable, net	9,422,364	100 00000000000000000000000000000000000	145,677,886			
Estimated claims payable, net		2,118,385	2,118,385	1,986,67		
Compensated absences, net	108,034	183,118	1,411,129	609,20		
Capital lease payable		105,765	105,765			
Total noncurrent liabilities	9,530,398	2,407,268	150,048,794	2,595,87		
otal liabilities	10,575,683	3,705,959	177,255,859	7,153,29		
et position						
Net investment in capital assets	8,692,937	14,761,376	190,241,413	9,486,53		
Restricted for debt service	6,672,937	14,/01,3/0		7,400,3		
	***	254 (22	11,602,007			
Restricted for equipment replacement	1 de	251,628	18,550,477			
- 1 1 1 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		180,220	180,220			
Restricted for landfill						
Restricted for landfill Unrestricted (deficit)	8,686,049	14,168,192	61,803,401	30,656,29		

concluded.

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

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds

For the Year Ended June 30, 2014

	Water Supply System	Sewage Disposal System	Parking System	Market	Airport
Operating revenues	<i>t</i>				
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

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds

For the Year Ended June 30, 2014

For the fear chided June 30, 2014								vernmental
	Business-type Activities - Enterprise Funds							Activities
	Sto	rmwater						Internal
		Sewer		Sotid				Service
	:	System		Waste		Total		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.

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2014

Business-type Activities - Enterprise Funds

	positiess-type Activides - circle prise Fullos										
		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		· ·		<u>-</u>	_			-		(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	<u>\$</u>	27,809,035	<u>\$</u>	34,133,463	<u>\$</u>	1,837,725	\$		\$	631,947	
Reconciliation to statement of net position			_	F 007	_						
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	<u>\$</u>	27,809,035	_\$	34,133,463	<u>\$</u>	1,837,725	<u>\$</u>	-	\$	631,947	

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2014

For the Year Ended June 30, 2014				
	Business-type	Governmental Activities		
	Stormwater	Internal		
	Sewer System	Solid Waste	Total	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)	(7,404,56 6)
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	\$ -	S -	\$ 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