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TRI-CITY WASTEWATER

UNION SANITARY DISTRICT WASTEWATER RATE AND COST OF SERVICE STUDY

November 15, 2024



HF&H Consultants, LLC

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UNION SANITARY DISTRICT

5072 Benson Road
Union City, CA 94587



WASTEWATER RATE AND COST OF SERVICE STUDY

November 15, 2024

HF&H CONSULTANTS, LLC

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Northern California
Southern California

November 15, 2024

Mr. Paul Eldredge
General Manager
Union Sanitary District
5072 Benson Road
Union City, CA 94587-2508

Subject: Wastewater Rate and Cost of Service Study

Dear Mr. Eldredge:

HF&H Consultants, LLC, is pleased to submit this Wastewater Rate and Cost of Service Study to Union Sanitary District (District). The report summarizes the projected revenue requirements, updates the cost of service allocation among the customer classes, and provides updated rates for the next five years, Fiscal Year (FY) 2025/26 through FY 2029/30; a copy of our model, which contains projections for the next ten fiscal years, can be found in **Appendix A** of this report.

This report is organized into six sections:

- **Executive Summary** – a summary of the proposed wastewater rates.
- **Introduction** – a brief description of the study purpose and project background.
- **Revenue Requirements** – the estimated costs that must be covered by rates and other sources of revenue.
- **Revenue Increases** – the annual revenue increases needed to cover the projected costs and to maintain adequate reserves.
- **Cost of Service Analysis** – the allocation of the revenue requirement among the residential and non-residential customers based on updated loadings from each class.
- **Rate and Bill Analysis** – the updated rates with the cost of service adjustments and the required rate increases and a comparison of typical customer bills with comparable agencies.

The District is entering a period of significant capital improvements, which will be funded by a combination of rate increases, reserves, and bonds. Given the adjustments required to align the rates with the cost of service, each customer class's rates undergo a different percentage change in the first year, followed by across-the-board, equal percentage increases in the subsequent four years of the planning period.

We greatly appreciate your team's assistance in conducting this study.

Sincerely,
HF&H CONSULTANTS, LLC

Rick Simonson, Senior Vice President

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ACKNOWLEDGEMENTS

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ACRONYMS

ACWD	Alameda County Water District
ADU	Accessory Dwelling Unit
BOD	Biological Oxygen Demand; a component of wastewater strength
COD	Chemical Oxygen Demand; a component of wastewater strength
CCF or HCF	Hundred cubic feet of metered water sold; 748 gallons; a cube of water 4.6 feet on edge
CIP	Capital Improvement Program
COSA	Cost of Service Analysis
FY	Fiscal Year
GPD	Gallons per Day
I&I	Inflow and Infiltration; stormwater runoff and shallow groundwater that enters collection systems through surface or subsurface connections, damaged pipes, open pipe joints, other openings such as manhole covers
Kgal	Kilogallons; 1,000 gallons
Klb	Kilopounds; 1,000 pounds
LU	Living Unit; this includes each Single Family Residential or Multiple Family Residential dwelling
MFR	Multiple Family Residential
mg/l	Milligrams per Liter

MGD	Million gallons per day
O&M	Operations and Maintenance
PAYGo	Pay-As-You-Go; funding capital improvements from cash rather than from borrowed sources of revenue
R&R	Renewal and Replacement
SFR	Single Family Residential
SS or TSS	Suspended Solids or Total Suspended Solids; a component of wastewater strength

LIMITATIONS

This document was prepared solely for Union Sanitary District in accordance with the contract between the District and HF&H and is not intended for use by any other party for any other purpose.

In preparing this analysis, we relied on information and instructions from the District, which we consider to be accurate and reliable and did not independently verify.

Rounding differences caused by stored values in electronic format may exist.

This document was prepared by HF&H based on relevant laws, regulations, and court decisions but this is not legal advice and should not be relied upon as legal advice. Questions concerning the interpretation of legal authorities referenced in this document should be referred to a qualified attorney.



WASTEWATER RATE
AND
COST OF SERVICE STUDY



SECTION 1: EXECUTIVE SUMMARY

Union Sanitary District (District) engaged HF&H Consultants, LLC (HF&H) to determine the cost of service and associated sewer service charges for FY 2025/26 through FY 2029/30. The District intends to issue a notice of public hearing to rate payers in compliance with Proposition 218. The cost-of-service analysis will form the basis of the sewer service charges to be included in the notice and will serve as part of the administrative record.

Findings and Recommendations

Current Rates

The District’s current rates for FY 2024/25 are summarized in **Figure 1-1**. Currently, single family residential customers are charged a flat rate of \$611.58 per living unit (LU) per year. Multiple family residential customers pay a flat rate of \$538.95 per LU per year. Commercial and non-sampled industrial customers pay the greater of either a minimum fixed charge of \$538.95 per year per account (i.e., equal to the multiple family charge) or a volumetric charge, which is the product of estimated wastewater flow times the charge per 1,000 gallons corresponding to the commercial customer’s class. Industrial customers, with sampled strength characteristics, pay the greater of either a minimum fixed charge of \$538.95 per year per account or a volumetric charge, which is the product of: 1) their estimated wastewater flow times the flow charge per 1,000 gallons, 2) their estimated chemical oxygen demand (COD) times the COD charge per 1,000 pounds, and, 3) their estimated total suspended solids (TSS) times the TSS charge per 1,000 pounds.

Figure 1-1. Current Rates FY 2024/25

Residential (\$/LU)	
Single Family Residences	\$611.58
Multiple Family Residences	\$538.95
Commercial/Non-Sampled Industrial (\$/1000 gals)*	
Fast-Food Restaurant	\$16.98
Full-Service Restaurant	\$17.01
Strong	\$16.85
Moderate	\$8.15
Weak	\$6.83
Sampled Industrial*	
Volume (\$/1000 gallons)	\$4.02
COD (\$/1000 lbs)	\$455.92
TSS (\$/1,000 lbs)	\$1,224.19
*Minimum Charge	\$538.95

Model Table 1A.

Revenue Increases

The proposed revenue increases for FY 2025/26 through FY 2029/30 are based on the District’s adopted FY 2024/25 operating budget, capital improvement program, and the estimated rate revenue at current rates. The revenue increases indicated in **Figure 1-2** reflect assumptions and currently available information. Prior to implementing rate increases after FY 2025/26, the District is advised

to review and update the financial planning model annually in conjunction with the updates to its capital improvement program and associated operating and maintenance (O&M) costs to confirm previous assumptions and verify the need for the subsequent proposed revenue increases.

Figure 1-2. Proposed Revenue Increases

2025/26	2026/27	2027/28	2028/29	2029/30
3.95%	3.95%	3.80%	3.80%	3.80%

Model Table 3.

Cost-of-Service Analysis

The need to increase revenue by 3.95% for FY 2025/26 applies differently to each of the District’s customer classes because of adjustments in the cost-of-service since rates were last studied in 2019. Therefore, before applying a 3.95% increase to rates, a cost-of-service analysis (COSA) must be conducted to align the current rates (FY 2024/25) for each customer class with their current cost-of-service. The details of the COSA are provided in **Section 5** of this report.

The number of accounts, the wastewater flow per class, and the COD and TSS strength concentrations per class were all updated. As such, certain rates are higher than the current cost-of-service and some are lower. These differences indicate that since the prior COSA, there has been a shift in the relative flows, loadings, and accounts among the customer classes. For example, flow and loadings from fast-food restaurants in the District have decreased since the last study, while flow and loadings from full-service restaurants have increased, thus a realignment of the current rates with the COS before applying the annual revenue increases is done. **Figure 1-3** shows the comparison of FY 2024/25 current rates with the FY 2024/25 COSA.

Figure 1-3. Comparison of FY 2024/25 Current Rates with FY 2024/25 COSA Rates

	Current Rates	COSA	COSA Minus Current	
	2024/25	2024/25	\$	%
Residential (\$/LU)				
Single Family Residences	\$611.58	\$611.86	\$0.28	0.0%
Multiple Family Residences	\$538.95	\$538.29	(\$0.66)	-0.1%
Commercial/Non-Sampled Industrial (\$/1000 gals)*				
Fast-Food Restaurant	\$16.98	\$14.87	(\$2.11)	-12.4%
Full-Service Restaurant	\$17.01	\$18.05	\$1.04	6.1%
Strong	\$16.85	\$14.68	(\$2.17)	-12.9%
Moderate	\$8.15	\$9.09	\$0.94	11.5%
Weak	\$6.83	\$6.67	(\$0.16)	-2.4%
Sampled Industrial*				
Volume (\$/1,000 gals)	\$4.02	\$4.27	\$0.25	6.3%
COD (\$/1,000 lbs)	\$455.92	\$459.23	\$3.31	0.7%
Suspended Solids (\$/1,000 lbs)	\$1,224.19	\$1,110.46	(\$113.73)	-9.3%
*Minimum Charge	\$538.95	\$538.29	(\$0.66)	-0.1%

Model Table 11.

Rate Projection

The five-year rate projection is summarized in **Figure 1-4**. The FY 2024/25 rates are adjusted according to the COSA and generate the same revenue as the current FY 2024/25 rates. Once the current rates are re-aligned with the cost-of-service, the FY 2024/25 COSA rates are increased annually across-the-board by the revenue increases in the subsequent five years, shown in **Figure 1-2**. It is recommended that the COSA should be updated at the conclusion of the five-year planning period.

Figure 1-4. Projected Rates

	Current Rates		COSA Rates		Proposed Rates			
	Fiscal Year	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Overall Revenue Increase			0.00%	3.95%	3.95%	3.80%	3.80%	3.80%
Residential (\$/LU)								
Single Family Residences		\$611.58	\$611.86	\$636.03	\$661.15	\$686.27	\$712.35	\$739.42
Multiple Family Residences		\$538.95	\$538.29	\$559.55	\$581.65	\$603.75	\$626.69	\$650.50
Commercial/Non-Sampled Industrial (\$/1000 gals)*								
Fast-Food Restaurant		\$16.98	\$14.87	\$15.46	\$16.07	\$16.68	\$17.31	\$17.97
Full-Service Restaurant		\$17.01	\$18.05	\$18.77	\$19.51	\$20.25	\$21.02	\$21.82
Strong		\$16.85	\$14.68	\$15.26	\$15.86	\$16.46	\$17.09	\$17.74
Moderate		\$8.15	\$9.09	\$9.45	\$9.82	\$10.19	\$10.58	\$10.98
Weak		\$6.83	\$6.67	\$6.93	\$7.20	\$7.47	\$7.75	\$8.04
Sampled Industrial*								
Volume (\$/1,000 gals)		\$4.02	\$4.27	\$4.44	\$4.62	\$4.80	\$4.98	\$5.17
COD (\$/1,000 lbs)		\$455.92	\$459.23	\$477.37	\$496.23	\$515.09	\$534.66	\$554.98
Suspended Solids (\$/1,000 lbs)		\$1,224.19	\$1,110.46	\$1,154.33	\$1,199.93	\$1,245.53	\$1,292.86	\$1,341.99
*Minimum Charge		\$538.95	\$538.29	\$559.55	\$581.65	\$603.75	\$626.69	\$650.50

Model Table 11.

Compliance with Proposition 218

The analysis documented in the COSA and this Study supports the District’s adoption of the “Proposed Rates” for wastewater collection and treatment services (Sewer Service Charges) for FY 2025/26 through FY 2029/30, as set forth in **Figure 1-4**. This analysis supports the conclusion that the Proposed Rates are in compliance with the requirements of Proposition 218 (California Constitution Article XIII D, Section 6(b)), as follows:

(1) Revenues derived from the fee or charge shall not exceed the funds required to provide the property related service.

The funds required to provide the sewer services described in this Study are set forth in **Figure 3-1**, and the projected revenue from the Proposed Rates are set forth in **Figure 4-1**.

(2) Revenues derived from the fee or charge shall not be used for any purpose other than that for which the fee or charge was imposed.

The ordinance for the District’s adoption of the Proposed Rates will include a limitation on the use of revenue from the Proposed Rates for the purposes identified in this Study. That

ordinance will be modeled after the District's existing ordinance for sewer service charges (see Ordinance No. 31.40, section 1).

(3) The amount of a fee or charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel.

The proportionate allocation of costs to each customer served by the District is justified in Study Section 5 (Cost of Service Analysis) and Study Section 6 (Rate and Bill Analysis). **Figure 5-2** presents the allocation of the revenue requirement to the functional cost categories. **Figure 5-3** calculates the units of service for each cost category and **Figure 5-3** determines the unit cost of service for each of the functional cost categories. **Figure 6-1** and **Figure 6-2** determine the cost of service rates for each customer class.

(4) No fee or charge may be imposed for a service unless that service is actually used by, or immediately available to, the owner of the property in question. Fees or charges based on potential or future use of a service are not permitted. Standby charges, whether characterized as charges or assessments, shall be classified as assessments and shall not be imposed without compliance with Section 4.

The wastewater and sewer services, for which the Proposed Rates are calculated in this Study, are immediately available to each property owner charged.

(5) No fee or charge may be imposed for general governmental services including, but not limited to, police, fire, ambulance or library services, where the service is available to the public at large in substantially the same manner as it is to property owners.

Revenue from the Proposed Rates will not be used for any such "general governmental services." As indicated above, the ordinance adopting the Proposed Rates will specifically limit expenditure of revenues to the District's cost of providing the wastewater and sewer services described in this Study. Those wastewater and sewer services are not available to the public at large.

SECTION 2. INTRODUCTION

Study Purpose

The purpose of this study is to update the District's rates to ensure that they generate sufficient revenue to recover the District's costs and that the rate structure reflects the District's current rate-making objectives. The District's rate-making objectives include the following:

- Rates must comply with Proposition 218 and applicable State codes.
- Rates must provide revenue sufficiency and financial stability to fund the projected capital and O&M costs of the District.
- Rates must reflect the cost of service.
- Rate revenues must assist the District to meet the operations and capital funds reserve targets.
- Rates must reflect the equity of costs in proportion to the level of service.
- Rates must be clear and understandable to the customers.

Background

The District is an independent special district that provides wastewater collection, treatment, and disposal services to nearly 116,000 accounts, serving a population of 356,100. The District maintains a large number of facilities and equipment, including more than 839 miles of wastewater collection lines, seven pump stations, and a treatment plant. Over the past thirty years, the primary focus of the District's Capital Improvement Program has been on rehabilitation, as well as replacement and repair of its aging infrastructure, pump stations and treatment plant equipment. The current rate projections address a significant increase in the level of capital improvements.

The District is responsible for charging its customers rates that cover its cost of service. In July 2024, the District engaged HF&H to determine the cost of service and associated sewer service charges for FY 2025/26 through FY 2029/30.

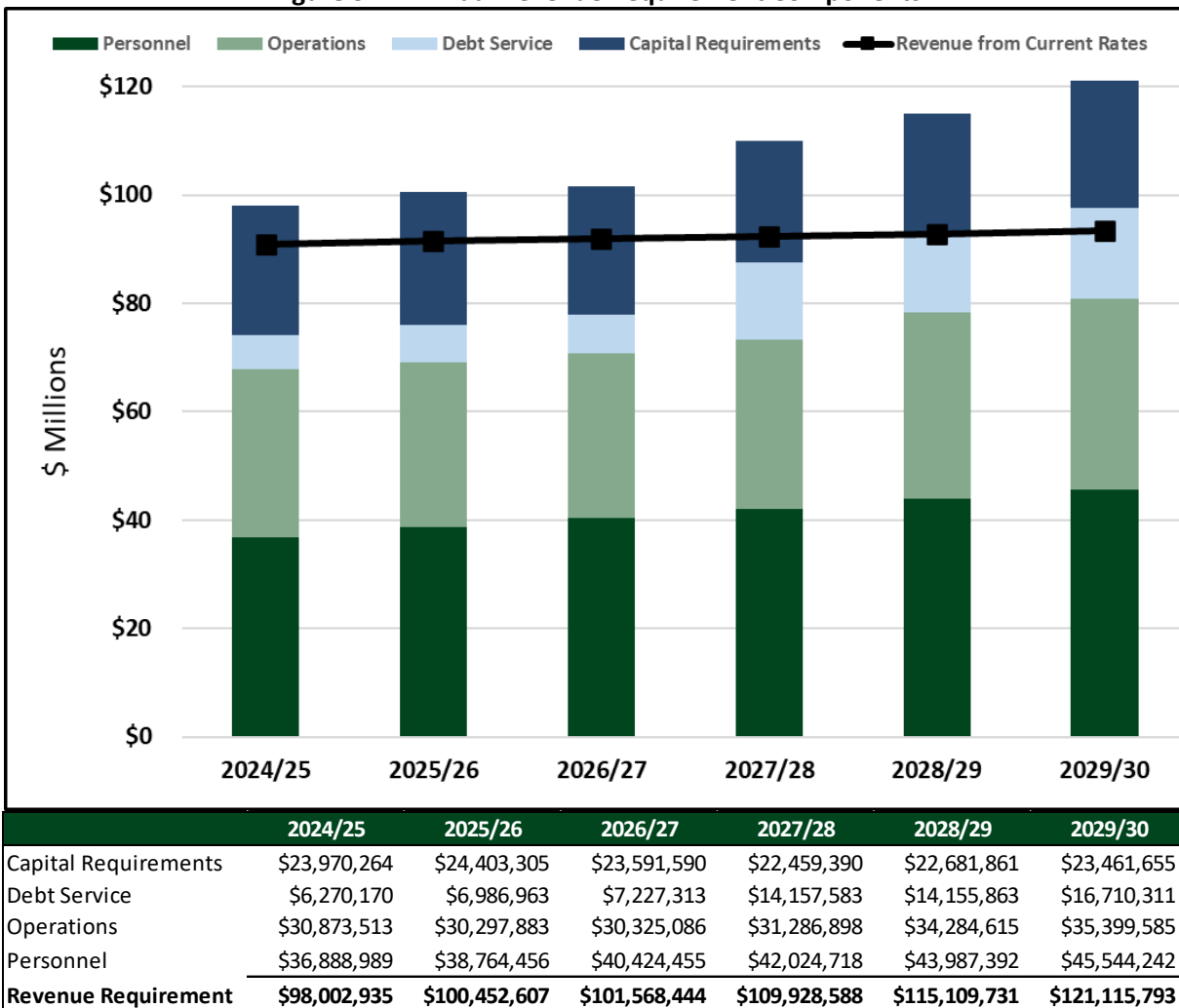
SECTION 3: REVENUE REQUIREMENT PROJECTIONS

The revenue requirements represent the costs that must be recovered from rate revenues and other sources. A twenty-year fiscal model was developed to derive revenue requirements that reflect the District’s capital improvement program. The first five years of this model, FY 2025/26 through FY 2029/30, are presented in this report for purposes of rate adoption. Due to size constraints, only the first ten years of this model are provided in **Appendix A** of this report.

Revenue Requirements

The District’s O&M budget for FY 2024/25 served as the starting point for projecting the District’s operating expenses and revenues. The model also includes the District’s Capital Improvement Program (CIP). The projected revenue requirements for the next five years are driven by the assumptions and escalation factors documented in the model. **Figure 3-1** summarizes the major categories comprising the revenue requirements. Revenues from current rates (including growth) (black line) are less than the annual revenue requirements, indicating rate increases are likely required.

Figure 3-1. Annual Revenue Requirement Components



Model Table 2.

Personnel Expenses

The District's personnel expenses (e.g., salaries and benefits) are projected to increase by approximately 4.5% per year, from approximately \$36.8 million to \$45.5 million, over the five-year planning period. Personnel wages are projected to increase 3.8% annually and health care costs are projected to increase 4.0% annually. One of the reasons for the increased cost is the addition of 2 staff limited to the duration of the upgrade of the treatment plant. Wage increases and escalating health care costs, influenced by inflation, are further contributing to the rise in personnel expenses.

Operations Expenses

The District's operations expenses (e.g., maintenance, repairs, supplies, outside services) are projected to increase approximately 5.0% a year over the planning period.

Debt Service

The District allocates the cost of capital improvements between those projects that benefit existing rate payers (Fund 80 Structural) and those that benefit growth (Fund 90 Capacity). Fund 80 capital projects are funded from rate revenue. Fund 90 capital projects are funded from capacity charge revenue.

Beginning in FY 2026/27, the District has \$1.3 million in Fund 80 debt service obligations associated with State Revolving Fund (SRF) loans, which will be used to make improvements to the District's wastewater treatment plant, collection system and pump stations. The District projects issuing additional debt during the five-year planning period, which will increase its Fund 80 debt service to about \$16.7 million by FY 2029/30. The projected debt service is calculated based on 90% of the estimated project costs. It has been the District's experience that inevitable delays in project completion due to unforeseen conditions cause a lag in making capital improvements. The use of 90% of projected capital costs avoids over-budgeting.

Figure 3-2 summarizes the existing Fund 80 annual debt service payments and the annual increases in debt service, which includes the issuance of a \$14.7 million bond in FY2027/28 and a \$58.8 million bond in FY2028/29. Note that the first debt service payment for the FY2028/29 bond does not occur until FY2029/30.

Figure 3-2. Annual Debt Service Expense (Fund 80)

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Existing SRF Loans	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$6,134,709
Future SRF Loans	\$0	\$0	\$0	\$0	\$1,195,330	\$1,195,330
Existing Bond Debt Service	\$5,899,117	\$5,896,709	\$5,896,494	\$5,894,775	\$5,867,365	\$29,454,460
Future Bond (FY 2027/28)	\$0	\$0	\$799,510	\$799,510	\$799,510	\$2,398,530
Future Bond (FY 2028/29)	\$0	\$0	\$0	\$0	\$1,386,528	\$1,386,528
Short-Term Financing	\$0	\$68,888	\$6,199,863	\$6,199,863	\$6,199,863	\$18,668,475
Total Debt Service	\$6,986,963	\$7,227,313	\$14,157,583	\$14,155,863	\$16,710,311	\$59,238,033

Model Table 7G.

Capital Requirements

Fund 80 also is used to fund pay-as-you-go (PAYGo) capital projects, which vary from year to year, as shown in **Figure 3-3**. Note that the amounts shown in **Figure 3-3** are 90% of the estimated cost, which again, like debt service, avoids over-budgeting.

Figure 3-3. PAYGo Capital Expenses (Fund 80)

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
CIP Admin Facilities	\$2,938,500	\$6,337,800	\$7,136,100	\$5,782,500	\$4,807,800	\$27,002,700
CIP Collection System	\$6,703,200	\$4,035,600	\$3,555,000	\$3,321,900	\$3,661,200	\$21,276,900
CIP Transport	\$5,564,745	\$5,691,600	\$3,510,900	\$4,737,600	\$4,737,600	\$24,242,445
CIP Treatment	\$9,411,300	\$7,202,700	\$6,866,100	\$10,945,800	\$11,461,500	\$45,887,400
Plant & Pump R&R	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Pretreatment	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
Total PAYGo	\$25,023,745	\$23,673,700	\$21,474,100	\$25,193,800	\$25,074,100	\$120,439,445

Model Table 5.

Fund 80 is used to buffer the annual fluctuations so that rates do not need to fluctuate directly with annual fluctuations in capital projects. For ratemaking purposes, the ten-year rolling average of PAYGo capital expenses are included as part of the revenue requirement to be covered by rates. During the five-year planning period from FY 2025/26 through FY 2029/30, **Figure 3-4** indicates a five-year period of PAYGo capital expenses totaling \$120.4 million. The funding for this requirement will be provided with \$109.1 million in revenue from rates and \$11.3 million in reserves from Fund 80.

Figure 3-4. PAYGo Funding (Fund 80)

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
PAYGo Capital Expenses	\$25,023,745	\$23,673,700	\$21,474,100	\$25,193,800	\$25,074,100	\$120,439,445
10-year rolling average PAYGO [1]	\$22,903,305	\$22,091,590	\$20,959,390	\$21,181,861	\$21,961,655	\$109,097,801
Funding From Reserves	\$2,120,441	\$1,582,110	\$514,710	\$4,011,939	\$3,112,445	\$11,341,644

Model Table 5.

[1] The 10-year rolling average is calculated in Table 4 of the Model in Appendix A.

The ten-year rolling average for PAYGo capital projects is added to annual Vehicle R&R and Information Systems R&R expenses to determine the full capital requirement, as shown in **Figure 3-5** and in **Figure 3-1**.

Figure 3-5. Capital Requirements (Funds 50, 60, and 80)

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
10-year rolling average PAYGO (Fund 80) [1]	\$22,903,305	\$22,091,590	\$20,959,390	\$21,181,861	\$21,961,655	\$109,097,801
Vehicle R&R (Fund 50)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Information Systems R&R (Fund 60)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Total Capital Requirements	\$24,403,305	\$23,591,590	\$22,459,390	\$22,681,861	\$23,461,655	\$116,597,801

Model Table 2.

[1] The 10-year rolling average is calculated in Table 4 of the Model in Appendix A.

SECTION 4: PROJECTED REVENUE INCREASES

Revenue Increases

As shown in **Figure 4-1** (Row h), revenue at current rates cannot support the projected revenue requirements shown in **Figure 3-1**. However, annual contributions from interest and other revenues lessen the amount of rate increases over the five-year period. The recommended increases (Row h) and corresponding use of reserves (Row m) are recommended to minimize impacts to the ratepayers.

Figure 4-1. Projected Revenue Increases

	2025/26	2026/27	2027/28	2028/29	2029/30
Current Revenue (before rates increases; includes growth in accounts)					
a Residential	\$69,926,186	\$70,380,707	\$70,838,181	\$71,298,629	\$71,762,071
b Multiple Use	\$4,318,527	\$4,346,597	\$4,374,850	\$4,403,287	\$4,431,908
c Commercial	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398
d Industrial	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574
e Exempt	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161
f Subtotal, Revenue at Current Rates	\$91,426,847	\$91,909,437	\$92,395,165	\$92,884,049	\$93,376,112
g Revenue Requirement (Figure 3-1)	(\$100,452,607)	(\$101,568,444)	(\$109,928,588)	(\$115,109,731)	(\$121,115,793)
h Proposed Revenue Increases	3.95%	3.95%	3.80%	3.80%	3.80%
i Projected Revenue (after increases)	\$95,038,207	\$99,313,685	\$103,632,407	\$108,139,619	\$112,843,574
j Interest	\$4,320,717	\$3,291,328	\$2,198,673	\$1,707,297	\$1,631,985
k Non-Rate Revenues ¹	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875
l Revenue Requirement (Figure 3-1)	(\$100,452,607)	(\$101,568,444)	(\$109,928,588)	(\$115,109,731)	(\$121,115,793)
m Use of Reserves²	\$513,192	\$2,643,444	(\$2,490,633)	(\$3,655,940)	(\$5,033,359)

Model Table 3.

¹Non-rate revenues include lease revenues, plan check fees, permit fees, and inspection fees. Capacity fees are not included.

²The annual revenue requirement includes spending on capital projects. The District has set aside previously collected funds into its reserves in anticipation of future capital spending.

Debt Coverage

The revenues must be sufficient to provide adequate coverage of the projected debt service. Coverage is the ratio by which net available operating revenue exceeds the annual debt service. A coverage ratio of at least 1.20 times is legally required; the District’s debt management policy sets a goal of 1.50 times coverage. **Figure 4-2** shows that the coverage during the planning period exceeds the legally required minimum coverage. The coverage ratio declines over the five-year period as the District issues new debt through SRF loans, bonds, and short-term financing, as shown previously in **Figure 3-2**.

Figure 4-2. Debt Service Coverage

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Revenue						
Revenue From Current Rates	\$90,947,373	\$91,426,847	\$91,909,437	\$92,395,165	\$92,884,049	\$93,376,112
Revenue From Rate Increases	\$0	\$3,611,360	\$7,404,247	\$11,237,242	\$15,255,570	\$19,467,462
Capacity Fees	\$3,925,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
Other Revenue (inc. interest)	\$10,047,187	\$10,585,289	\$7,946,871	\$5,400,364	\$4,254,172	\$4,271,583
Total Revenue	\$104,907,959	\$109,611,896	\$111,248,956	\$113,021,170	\$116,382,191	\$121,103,558
Expenses						
Operating	\$64,112,502	\$65,412,339	\$67,999,541	\$70,561,615	\$75,522,008	\$78,193,827
Net Available Revenues	\$40,795,457	\$44,199,557	\$43,249,415	\$42,459,555	\$40,860,184	\$42,909,731
Debt Service (Bonds + SRF + Short Term)	\$9,692,638	\$9,916,084	\$10,192,135	\$20,423,514	\$20,419,664	\$24,751,993
Coverage	4.21	4.46	4.24	2.08	2.00	1.73

Model Table 7G.

Reserve Policies

In addition to covering annual expenses, sewer service charges need to generate revenue to maintain adequate unrestricted reserves. The District has established policies for the types of reserves and the appropriate balances that should be maintained for each reserve. In order to set rates so that these policies are met, the reserves are organized as shown in **Figure 4-3**.

Figure 4-3. Policies for Reserve Target Balances

Minimum/Operating Target Balance [2]	
Risk Management	2x annual deductible
Operating Cashflow [1]	25% of annual operating expenses
Industrial Customer Stabilization	Avg. revenue over 2 years from top 3 Significant Industrial Users
Emergency	\$9,500,000 by 2024
EBDA Emergency Reserve	\$1,250,000
Target Balance [2]	
Structural R&R	Minimum Target Balance plus Average 5-year CIP costs
Maximum Target Balance [2]	
Operating Cashflow [1]	Target Balance plus Additional 25% of annual operating expenses

[1] District policy requires 25-50% of annual operating expenses for operating cash flow reserves; 25% is included in the minimum target balance and 50% (an additional 25%) included in the maximum balance.

[2] District reserve targets established under Policy Number 2090.

Minimum/Operating Target Balance

The minimum target balance should be exceeded at all times to maintain a sound financial position. Since the last cost of service study was conducted, the District has added the East Bay Discharge Authority (EBDA) Emergency Reserve. The EBDA Emergency Reserve was established to help mitigate the financial impacts of an emergency or catastrophic event. By meeting the minimum target, the District provides sufficient working capital for monthly O&M expenses during the nine-month lag between the collection and transfer of sewer service charge payments by the Alameda County tax assessor to the District. If this minimum balance is maintained, the District should be able to fund its monthly operations over this extended period without relying on the use of other reserves or a short-term loan. Meeting this target balance is the highest priority.

Target Balance

Meeting the Target Balance provides an additional increment of working capital liquidity to fund capital projects that are funded on a PAYGo basis (as opposed to those that are funded with debt) as well as other renewal and replacement (R&R) capital costs. With adequate capital reserves, the District is able to pay contractors without encroaching on other reserves. Due to the duration of many capital projects, the Target Balance includes an allowance for the ten-year annual average CIP. The use of the ten-year annual average in this rate study is longer than the District's five-year policy to provide stability during a period of significant capital expenditures.

The consequences of failing to meet the Target Balance are not as serious as failing to meet the Minimum/Operating Target Balance. Failing to meet the Target Balance may result in a delay of PAYGo capital projects or in paying for capital projects with debt, depending on the level of construction, which could have an adverse impact on the long term costs of capital construction. As a result, meeting the Target Balance is not as high a priority as meeting the Minimum/Operating Target Balance.

Maximum Target Balance

Meeting the Maximum Target Balance provides an additional increment of working capital liquidity that can be used for additional rate stabilization, emergencies, and other prudent contingencies. Rate stabilization may be required to cover spikes in O&M or capital costs caused by unforeseen regulatory or economic developments. Emergencies in the quake-prone Bay Area are an ever-present threat. Other contingencies can include the need for rates to cover the cost of expansion projects if revenue from capacity charges is insufficient to cover growth's share of construction.

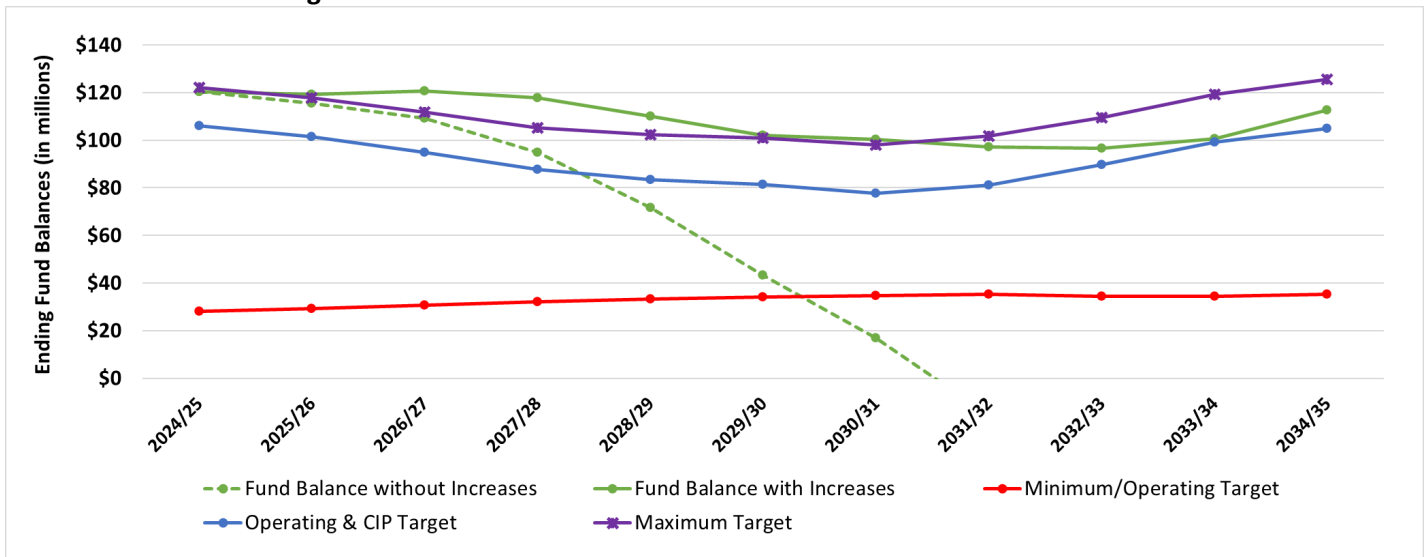
Since the Maximum Target Balance is designed to address less frequently occurring unexpected circumstances, the adverse consequences of failing to meet the Maximum Target Balance are less likely; hence, meeting the target is the lowest priority. Exceeding the Maximum Target Balance from time to time is not problematic. Chronically exceeding it, however, will warrant an evaluation of the current rate structure.

Fund Balance

Figure 4-4 shows the three target balances and the projected annual fund balances with and without the revenue increases. Although the projections for the fund balance show straight lines between years, the fund balance will fluctuate up and down substantially during each year. The reserves are actively drawn on at all times during the year but are only periodically added to when revenue is received from rate payers, who are billed on the Alameda County tax rolls. The reserves are not simply accumulated without being used.

Given the revenue increases in **Figure 4-4**, projections indicate that the fund balance (solid green line) in **Figure 4-4** will stay relatively even through FY 2026/27 before decreasing and converging with the Maximum Target Balance (purple line) by the end of FY 2029/30 as reserves are used to offset larger rate increases over the five-year period. As shown in **Figure 4-4**, the proposed schedule of rate increases helps the fund balance remain on a trajectory where each year the fund balance exceeds the Operating and CIP Target (blue line) through the ten-year period. Therefore, projections also indicate that the fund balance will continue to exceed the Minimum/Operating Target Balance (red line) during the planning period.

Figure 4-4. Fund Balance With and Without Increased Rate Revenue



Model Table 1A.

SECTION 5: COST OF SERVICE ANALYSIS

A COSA determines how much of the total revenue requirement should be paid by each customer class based on its respective share of wastewater flow and strength (i.e., COD and TSS, the measures of wastewater strength used by the District). The District periodically reviews and updates its rates to ensure that they are based on the cost of service. Such updates should be conducted to account for any material changes in the loadings among the classes.

This section of the report describes the COSA step by step. The cost of service analysis involves the following steps:

1. Allocate cost to the functions provided by the District’s wastewater facilities;
2. Determine units of service by function;
3. Calculate unit costs of service by function;
4. Determine cost of service rates by customer class.

A COSA determines how much each customer and customer class should pay based on its respective share of service-related expenses, flow, and wastewater strength. FY 2024/25 budgeted costs are correlated by functions provided by the District and distributed among customer classes in proportion to their service requirements. FY 2024/25 costs are used for the COSA because they are the most recent budget year. In addition, the District’s cost accounting for this year serves to allocate the costs into categories that are consistent with the cost of service analysis.

Functional Cost Allocations

Figure 5-1 presents the allocation of operating expenses to the four functional cost categories (i.e., Customer Accounts, Flow, COD and TSS). The allocations depend on whether the cost is related to treatment plant O&M, collection system O&M, customer O&M or engineering functions. Each of these functions has its own set of allocation factors.

Figure 5-1. Allocation to Cost Categories

FUNCTIONAL ALLOCATION FACTORS						
Type	Total	Accounts	Flow	COD	TSS	
1 Treatment Plant O&M	100.0%	0.0%	33.0%	33.0%	34.0%	
2 Collection System O&M	100.0%	0.0%	100.0%	0.0%	0.0%	
3 Customer O&M	100.0%	100.0%	0.0%	0.0%	0.0%	
4 Engineering	100.0%	0.0%	50.0%	25.0%	25.0%	
5 Composite of Total O&M Expenses	100.0%	3.2%	46.0%	25.1%	25.7%	
6 Composite of Total O&M and Capital Expenses	100.0%	2.4%	46.7%	25.1%	25.8%	

Model Table 9.

- Treatment plant O&M - It has been the District’s practice to apportion treatment costs equally across flow, COD, and TSS, which is a common industry practice.
- Collection system O&M - 100% is allocated to the Flow category.
- Customer O&M - 100% is allocated to the Customer category.

- Engineering - It has been the District's practice to allocate half of the engineering to flow, which includes both the treatment plant and collection system, and the remaining 50% equally to COD and TSS.

The sum of these functional allocations is used to calculate an O&M Composite Allocation Factor which is calculated by taking the percentage of O&M costs allocated to each of the four functional cost categories. The O&M Composite Allocation Factors are used to allocate the composite operating costs, which are not directly related to one of the four functional allocation factors.

The debt service and PAYGo capital expenses are then allocated using the appropriate functional allocation factors, including the O&M Composite Allocation factor. The sum of the allocation of operating, debt service, and PAYGo costs is then used to determine the Total Composite Allocation Factors that are used for allocating transfers, which are not associated with specific costs. These allocation factors are summarized as Type 5 and Type 6 in **Figure 5-1**.

The result of this cost allocation exercise yields the revenue requirement itemized by function in **Figure 5-2**. The allocation of costs does not consider non-rate revenues. Therefore, the transfer from reserves reflects the difference between FY 2024-25 rate revenues and the revenue requirement.

Figure 5-2. Allocation of Costs to Functions - FY 2024/25

REVENUE REQUIREMENT ALLOCATION						
	Rev. Req't	Allocation Type	Cost Allocation			
	2024/25		Accounts	Flow	COD	TSS
OPERATING COSTS						
Fund 20 Treatment & Disposal	\$24,815,832	1	\$0	\$8,189,225	\$8,189,225	\$8,437,383
Fund 20 Fab., Maint., & Const.	\$12,210,334	1	\$0	\$4,029,410	\$4,029,410	\$4,151,513
Fund 20 Collection Services	\$9,907,409	2	\$0	\$9,907,409	\$0	\$0
Fund 20 Technical Services						
CIP Team	\$1,366,539	4	\$0	\$683,269	\$341,635	\$341,635
Technical Services Team	\$1,950,874	4	\$0	\$975,437	\$487,718	\$487,718
Customer Team	\$1,788,374	3	\$1,788,374	\$0	\$0	\$0
Environmental Compliance Team	\$2,544,498	4	\$0	\$1,272,249	\$636,125	\$636,125
Fund 50 Total Transfer from Fund 20	\$958,985	4	\$0	\$479,493	\$239,746	\$239,746
Subtotal for O&M Composite	\$55,542,844		\$1,788,374	\$25,536,491	\$13,923,859	\$14,294,120
O&M Composite Allocation Factors	100%	5	3.2%	46.0%	25.1%	25.7%
Composite Allocations						
Fund 20 Business Services	\$4,189,563	5	\$134,896	\$1,926,202	\$1,050,268	\$1,078,197
Fund 20 General Manager	\$1,394,933	5	\$44,914	\$641,337	\$349,691	\$358,990
Fund 20 Board of Directors	\$217,147	5	\$6,992	\$99,836	\$54,436	\$55,883
Fund 10 County Commission Expense	\$120,000	5	\$3,864	\$55,171	\$30,082	\$30,882
Fund 30 Special Projects	\$2,776,000	5	\$89,382	\$1,276,299	\$695,907	\$714,412
Fund 40 OPEB Expense	\$581,000	5	\$18,707	\$267,122	\$145,649	\$149,522
Fund 60 Total Transfer from Fund 20	\$1,000,000	5	\$32,198	\$459,762	\$250,687	\$257,353
Annual OPEB Contribution	\$900,000	5	\$28,978	\$413,786	\$225,618	\$231,618
Pension Trust Contribution	\$3,000,000	5	\$96,594	\$1,379,286	\$752,060	\$772,059
Total Operating Costs	\$69,721,487		\$2,244,900	\$32,055,293	\$17,478,257	\$17,943,037
DEBT SERVICE						
Bond Debt Service	\$6,270,170	1	\$0	\$2,069,156	\$2,069,156	\$2,131,858
CAPITAL COSTS (10-yr avg PAYGo)						
CIP Admin Facilities	\$3,007,080	5	\$96,822	\$1,382,541	\$753,835	\$773,881
CIP Collection System	\$3,017,880	2	\$0	\$3,017,880	\$0	\$0
CIP Transport	\$3,008,057	2	\$0	\$3,008,057	\$0	\$0
CIP Treatment	\$12,572,262	1	\$0	\$4,148,846	\$4,148,846	\$4,274,569
Plant & Pump R&R	\$400,000	1	\$0	\$132,000	\$132,000	\$136,000
Pretreatment	\$6,000	1	\$0	\$1,980	\$1,980	\$2,040
Transfers to Fund 90	\$0	1	\$0	\$0	\$0	\$0
Total Capital Costs	\$22,011,279		\$96,822	\$11,691,304	\$5,036,662	\$5,186,490
Total Operating and Capital Costs	\$98,002,935		\$2,341,722	\$45,815,753	\$24,584,075	\$25,261,385
Total Composite Allocation Factors	100%	6	2.4%	46.7%	25.1%	25.8%
TRANSFERS TO/(FROM) RESERVES						
Main Operating Fund ¹	(\$7,055,563)	6	(\$168,588)	(\$3,298,431)	(\$1,769,891)	(\$1,818,653)
NET REVENUE REQUIREMENT	\$90,947,373		\$2,173,133	\$42,517,322	\$22,814,184	\$23,442,733

Model Table 9.

The allocation of the revenue requirement does not consider non-rate revenues. Therefore, the transfer from reserves reflects the difference between FY 2024-25 rate revenues and the revenue requirement.

¹ The annual revenue requirement includes spending on capital projects. The District has set aside previously collected funds into its reserves in anticipation of future capital spending.

Units of Service

Each of the four functional categories provides service to customers as shown in **Figure 5-3**. This figure shows the number of accounts and estimated wastewater discharge for each customer class, for FY 2024/25. The previous study used flows of 195 gpd per SFR LU & 170 gpd per MFR LU. With increased use of water efficient appliances and conservation efforts, the values used for residential flows reflect a reduced amount compared to the previous study. This study relies on wastewater flows of 179 gpd per SFR LU and 156 gpd per MFR LU. Commercial and industrial flows were derived from metered water use reports from Alameda County Water District (ACWD). The District's existing estimate for Inflow and Infiltration (I&I) of 5% of total flow was used to account for inflows of runoff that have entered the system through sources such as manholes, private laterals and cracked pipelines.

The values used for COD concentrations were derived based on a review of the concentrations used in the District's prior studies as well as a comparison with other agencies that also use COD. It has been the District's practice of assigning concentrations to individual commercial and industrial customers and then calculating a weighted average to apply to each of the classes. The SS concentrations were updated by comparing the concentrations used in the District's prior studies with the guidelines promulgated by the State Water Resources Control Board; a new weighted average was also calculated for each class. I&I is comparatively low strength because it primarily consists of runoff that enters the collection system.

Figure 5-3. Units of Service By Function

	Accounts [a]	Discharge [b]	COD [c]	TSS [c]	COD	SS	
	LU	(kgal/year)	(mgd)	mg/l	mg/l	(klbs/year)	(klbs/year)
Residential							
Single Family Residences	70,126	4,581,682	12.553	574	248	21,933	9,476
Multiple Family Residences	49,331	2,808,907	7.696	574	248	13,447	5,810
Total Residential	119,457	7,390,589	20.248			35,380	15,286
Commercial							
Fast-Food Restaurant	64	27,637	0.076	1,730	420	399	97
Full-Service Restaurant	72	36,353	0.100	2,128	600	645	182
Strong	164	294,367	0.806	1,363	558	3,346	1,370
Moderate	733	392,153	1.074	601	262	1,966	857
Weak	749	254,437	0.697	300	122	637	259
Total Commercial	1,782	1,004,949	2.753			6,992	2,764
Industrial							
Strong	17	16,819	0.046	1,363	558	191	78
Moderate	1,147	429,877	1.178	601	262	2,155	939
Weak	107	25,812	0.071	300	122	65	26
Loaded	67	619,364	1.697	871	314	4,501	1,621
Subtotal	122,577	9,487,410	25.993			49,284	20,715
Inflow and Infiltration	-	474,370	1.300	100	100	396	396
GRAND TOTAL	122,577	9,961,780	27.293			49,679	21,111

Model Table 10.

[a] Source for accounts: District Commercial/Industrial/Exempt/Multiple Use (CIXZ) Report.

[b] Source for flow: SFR: 179 gpd. MFR: 156 gpd. Commercial & Industrial: District CIXZ Report. Inflow & Infiltration: assumed 5% per District staff.

[c] Source for COD and TSS concentrations: Residential: per District Staff. Commercial & Industrial: Based on data from District. Inflow & Infiltration: per District staff.

Unit Costs of Service

The cost of service corresponding to each of the four functions is calculated by dividing the functional costs in **Figure 5-2** by the units of service in **Figure 5-3**. The result is shown in **Figure 5-4**. Note that an adjustment is required to reallocate the cost of service attributable to I&I from the three loading functions (i.e., flow, COD, and TSS) entirely to the accounts function. This adjustment is made because a significant portion of I&I originates in laterals of which the majority are residential and privately owned and maintained. This adjustment improves the alignment of the source of I&I with the cost of I&I.

Figure 5-4. Unit Costs of Service by Function

	Cost Allocation				
	Accounts	Flow	COD	TSS	Total
Functional Costs					
Operating Costs	\$2,244,900	\$32,055,293	\$17,478,257	\$17,943,037	\$69,721,487
Debt Service Allocation	\$0	\$2,069,156	\$2,069,156	\$2,131,858	\$6,270,170
Capital Cost Allocation	\$96,822	\$11,691,304	\$5,036,662	\$5,186,490	\$22,011,279
Transfers To/(From) Reserves ¹	(\$168,588)	(\$3,298,431)	(\$1,769,891)	(\$1,818,653)	(\$7,055,563)
a	\$2,173,133	\$42,517,322	\$22,814,184	\$23,442,733	\$90,947,373
Units of Service (Incl I&I)	b 122,577	9,961,780	49,679	21,111	
Unit Costs (Incl I&I)	a/b \$/Account	\$4.27 \$/1,000 gals	\$459.23 \$/1,000 lbs	\$1,110.46 \$/1,000 lbs	
Reallocation of I&I Costs					
I&I Units	c -	474,370	396	396	
I&I Costs	\$0	\$2,024,634	\$181,682	\$439,328	\$2,645,644
Functional Costs	\$2,173,133	\$42,517,322	\$22,814,184	\$23,442,733	\$90,947,373
I&I Costs (Reallocated)	\$2,645,644	(\$2,024,634)	(\$181,682)	(\$439,328)	\$0
d	\$4,818,777	\$40,492,688	\$22,632,503	\$23,003,405	\$90,947,373
Units of Service (Excl I&I)	e=b-c 122,577	9,487,410	49,284	20,715	
Unit Costs (Excl I&I)	f=e/d \$/Account	\$39.31 \$/1,000 gals	\$459.23 \$/1,000 lbs	\$1,110.46 \$/1,000 lbs	

Model Table 11.

The allocation of the revenue requirement does not consider non-rate revenues. Thus, the transfer from reserves reflects the difference between FY 2024-25 rate revenues and the revenue requirement prior to non-rate revenue contributions.

¹ The annual revenue requirement includes spending on capital projects. The District has set aside previously collected funds into its reserves in anticipation of future capital spending.

In a COSA, all customer classes are treated equally through the application of the same unit costs to all customers. In this way, a COSA proportionately distributes the revenue requirement to customers without discrimination, after which rates can be designed to generate the revenue required to provide the necessary level of service to each class. Rates are derived in Section 6.

SECTION 6: RATE AND BILL ANALYSIS

In this section, rates are first calculated based on the cost of service determined in Section 5 for FY 2024/25. Those rates are compared with the current rates for FY 2024/25 to see how the updated cost of service compares with the previous cost of service rates. Rates are then calculated by applying the revenue increase for FY 2024/25 to the cost of service rates. The resulting rates for FY 2025/26 are compared with the current rates for FY 2024/25. These comparisons serve to show the impact of updating the cost of service coupled with the projected revenue increase in FY 2025/26.

This rate analysis recommends adjustments to the rates without making any changes to the rate structure, *per se*. Residential rates are charged flat rates per LU, which is a common industry practice, and a reasonable estimate of demands created by residential uses due to the similarities of impacts from each LU. The flow charges for Commercial and certain Industrial customers are also a common industry practice that should be continued at the District. Charging the sampled industrial customers based on the unit costs of service is also a recommended practice.

The District's use of flat (i.e. fixed) charges per dwelling unit for its residential customers aligns with industry practice. Multi-family residential customers are charged 88% of the rate charged to single-family customers to account for differences in water use due to lower occupancy and smaller dwelling units, a rate differential that is also in line with industry standards. The District does not base residential charges on individual flows, consistent with the majority of wastewater agencies in California, which have determined that the cost of implementing flow-based charges outweighs any potential gains in equity. Further reasons for the District maintaining its current practice of fixed charges instead of enacting volumetric rates include the following:

- (1) Additional staffing and labor expenses would be incurred to acquire residential water meter data from ACWD and to calculate bills while factoring in household water use. Flows are always estimates, as sewer meters for residential use do not exist.
- (2) Obtaining the water meter information for the most recent twelve-month cycle to compute residential sewer charges compresses the allowable time for the District to coordinate and place sewer charges on the Alameda County tax roll each August.
- (3) Billing uniform charges under the current practice matches revenue with cash flow, which in turn provides revenue stability to the District.

As stated in Ordinance No. 31.40, accessory dwelling units (ADUs) are assessed the sewer services charges as a Multiple Family Residential LU, as ADUs historically use less water than single-family dwelling units; therefore, charging the full single-family rate would not be warranted. This is in line with how other regional wastewater agencies charge ADUs.

Cost of Service Rates

Figures 6-1, 6-2, and 6-3 show the derivation of the cost of service rates for FY 2024/25. These rates are derived by applying the unit costs of service in **Figure 5-4** to the units of service in **Figure 5-3**. For residential customers, the rate is a fixed annual charge per living unit as shown in **Figure 6-1**.

Figure 6-1. Calculation of Residential Cost of Service Rates - FY 2024/25

Residential - Charge per Account - FY 2024/25 COS					
	<u>Account</u>	<u>Flow</u>	<u>COD</u>	<u>TSS</u>	<u>Total</u>
Single Family Residential					(per acct)
Units	70,126 accounts	4,581,682 kgal	21,933 klbs	9,476 klbs	
Accounts	70,126 accounts	70,126 accounts	70,126 accounts	70,126 accounts	
Units per account	1.0	65.34 kgal/account	0.313 klbs/account	0.135 klbs/account	
Unit Costs (\$ per Unit)	<u>\$39.31 per account</u>	<u>\$4.27 per kgal</u>	<u>\$459.23 per klbs</u>	<u>\$1,110.46 per klbs</u>	
Total Single Family Residential	<u>\$39.31 per account</u>	<u>\$278.85 per account</u>	<u>\$143.63 per account</u>	<u>\$150.06 per account</u>	\$611.86
Multi Family Residential					
Units	49,331 accounts	2,808,907 kgal	13,447 klbs	5,810 klbs	
Accounts	49,331 accounts	49,331 accounts	49,331 accounts	49,331 accounts	
Units per account (loading ÷ accts)	1.0	56.94 kgal/account	0.273 klbs/account	0.118 klbs/account	
Unit Costs (\$ per Unit)	<u>\$39.31 per account</u>	<u>\$4.27 per kgal</u>	<u>\$459.23 per klbs</u>	<u>\$1,110.46 per klbs</u>	
Total Multi Family Residential	<u>\$39.31 per account</u>	<u>\$243.02 per account</u>	<u>\$125.18 per account</u>	<u>\$130.78 per account</u>	\$538.29

Model Table 11. Units of service from Figure 5-3. Unit costs from Figure 5-4.

As shown in **Figure 6-2**, Commercial and certain Industrial customers are billed per 1,000 gallons based on estimated wastewater discharge using metered potable water use from Alameda County Water District as a proxy. Commercial wastewater discharges are not metered and their flows are not sampled for COD and TSS concentrations.

Figure 6-2. Calculation of Commercial/Industrial Cost of Service Rates - FY 2024/25

Commercial - Charge per Kgal - FY 2024/25 COS					
	<u>Account</u>	<u>Flow</u>	<u>COD</u>	<u>TSS</u>	<u>Total</u>
Fast Food Restaurant					
Units	64 accounts	27,637 kgal	399 klbs	97 klbs	(per kgal)
Kgal	27,637 kgal	27,637 kgal	27,637 kgal	27,637 kgal	
Units/Kgal	0.0023157 accounts/kgal	1	0.0144282 klbs/kgal	0.0035028 klbs/kgal	
Unit Costs (\$ per Unit)	\$39.31 per account	\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs	
Total Fast Food Restaurant	\$0.09 per kgal	\$4.27 per kgal	\$6.63 per kgal	\$3.89 per kgal	\$14.87
Full Service Restaurant					
Units	72 accounts	36,353 kgal	645 klbs	182 klbs	
Kgal	36,353 kgal	36,353 kgal	36,353 kgal	36,353 kgal	
Units/Kgal	0.0019806 accounts/kgal	1	0.0177475 klbs/kgal	0.0050040 klbs/kgal	
Unit Costs (\$ per Unit)	\$39.31 per account	\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs	
Total Full Service Restaurant	\$0.08 per kgal	\$4.27 per kgal	\$8.15 per kgal	\$5.56 per kgal	\$18.05
Industrial & Commercial - Charge per Kgal - FY 2024/25 COS					
	<u>Account</u>	<u>Flow</u>	<u>COD</u>	<u>TSS</u>	<u>Total</u>
Strong					
Units	181 accounts	311,187 kgal	3,537 klbs	1,448 klbs	(per kgal)
Kgal	311,187 kgal	311,187 kgal	311,187 kgal	311,187 kgal	
Units/Kgal	0.0005816 accounts/kgal	1	0.0113674 klbs/kgal	0.0046537 klbs/kgal	
Unit Costs (\$ per Unit)	\$39.31 per account	\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs	
Total Strong	\$0.02 per kgal	\$4.27 per kgal	\$5.22 per kgal	\$5.17 per kgal	\$14.68
Moderate					
Units	1,880 accounts	822,031 kgal	4,120 klbs	1,796 klbs	
Kgal	822,031 kgal	822,031 kgal	822,031 kgal	822,031 kgal	
Units/Kgal	0.0022870 accounts/kgal	1	0.0050123 klbs/kgal	0.0021851 klbs/kgal	
Unit Costs (\$ per Unit)	\$39.31 per account	\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs	
Total Moderate	\$0.09 per kgal	\$4.27 per kgal	\$2.30 per kgal	\$2.43 per kgal	\$9.09
Weak					
Units	856 accounts	280,249 kgal	701 klbs	285 klbs	
Kgal	280,249 kgal	280,249 kgal	280,249 kgal	280,249 kgal	
Units/Kgal	0.0030544 accounts/kgal	1	0.0025020 klbs/kgal	0.0010175 klbs/kgal	
Unit Costs (\$ per Unit)	\$39.31 per account	\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs	
Total Weak	\$0.12 per kgal	\$4.27 per kgal	\$1.15 per kgal	\$1.13 per kgal	\$6.67
Industrial (sampled) - FY 2024/25 COS					
	<u>Account</u>	<u>Flow</u>	<u>COD</u>	<u>TSS</u>	
Unit Costs (\$ per Unit)	\$39.31 per account	\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs	
Industrial (sampled)					
Units	67 accounts	619,364 kgal			
kgal	619,364 kgal	619,364 kgal			
Units/kgal	0.000108 accounts/kgal	1			
Unit Costs (\$ per Unit)	\$39.31 per account	\$4.27 per kgal			
Subtotal	\$0.0043 per kgal	\$4.27 per kgal			
Total Industrial (sampled)		\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs	

Model Table 11. Units of service from Figure 5-2. Unit costs from Figure 5-3.

Other industrial customers whose wastewater is charged based on sampled flows are charged the unit costs of service for flow, COD, and TSS. For these customers the unit costs per account and wastewater flow are combined, as shown above.

The cost of service rates for FY 2024/25 are summarized and compared with the current rates for FY 2024/25 in **Figure 6-3**.

Figure 6-3. Comparison of Current Rates with COSA Rates - FY 2024/25

	Current Rates	COSA	COSA Minus Current	
	2024/25	2024/25	\$	%
Residential (\$/LU)				
Single Family Residences	\$611.58	\$611.86	\$0.28	0.0%
Multiple Family Residences	\$538.95	\$538.29	(\$0.66)	-0.1%
Commercial/Non-Sampled Industrial (\$/1000 gals)*				
Fast-Food Restaurant	\$16.98	\$14.87	(\$2.11)	-12.4%
Full-Service Restaurant	\$17.01	\$18.05	\$1.04	6.1%
Strong	\$16.85	\$14.68	(\$2.17)	-12.9%
Moderate	\$8.15	\$9.09	\$0.94	11.5%
Weak	\$6.83	\$6.67	(\$0.16)	-2.4%
Sampled Industrial*				
Volume (\$/1,000 gals)	\$4.02	\$4.27	\$0.25	6.3%
COD (\$/1,000 lbs)	\$455.92	\$459.23	\$3.31	0.7%
Suspended Solids (\$/1,000 lbs)	\$1,224.19	\$1,110.46	(\$113.73)	-9.3%
*Minimum Charge	\$538.95	\$538.29	(\$0.66)	-0.1%

Model Table 11. COSA rates from Figures 6-1 and 6-2.

The rates proposed for FY 2025/26 are derived by multiplying the 3.95% revenue increase in **Figure 4-1** times the COSA rates for FY 2024/25 in **Figure 6-3**. A comparison of the current FY 2024/25 rates with the proposed FY 2025/26 COSA rates is shown in **Figure 6-4**. As a result of the cost of service adjustments, rates for each class change by different amounts.

Figure 6-4. Comparison of Current and Proposed Rates

	Current Rates	Proposed	Proposed Minus Current	
	2024/25	2025/26	\$	%
Residential (\$/LU)				
Single Family Residences	\$611.58	\$636.03	\$24.45	4.0%
Multiple Family Residences	\$538.95	\$559.55	\$20.60	3.8%
Commercial/Non-Sampled Industrial (\$/1000 gals)*				
Fast-Food Restaurant	\$16.98	\$15.46	(\$1.52)	-9.0%
Full-Service Restaurant	\$17.01	\$18.77	\$1.76	10.3%
Strong	\$16.85	\$15.26	(\$1.59)	-9.4%
Moderate	\$8.15	\$9.45	\$1.30	16.0%
Weak	\$6.83	\$6.93	\$0.10	1.5%
Sampled Industrial*				
Volume (\$/1,000 gals)	\$4.02	\$4.44	\$0.42	10.4%
COD (\$/1,000 lbs)	\$455.92	\$477.37	\$21.45	4.7%
Suspended Solids (\$/1,000 lbs)	\$1,224.19	\$1,154.33	(\$69.86)	-5.7%
*Minimum Charge	\$538.95	\$559.55	\$20.60	3.8%

Model Table 11.

A five-year rate projection based on the proposed FY 2024/25 cost of service rates in **Figure 6-4** is presented in **Figure 6-5**. For FY 2025/26 through FY 2029/30, rates are increased equally across-the-board.

Figure 6-5. Current and Proposed Rates

Fiscal Year	Current Rates		Proposed Rates				
	2024/25	COSA Rates 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Overall Revenue Increase		0.00%	3.95%	3.95%	3.80%	3.80%	3.80%
Residential (\$/LU)							
Single Family Residences	\$611.58	\$611.86	\$636.03	\$661.15	\$686.27	\$712.35	\$739.42
Multiple Family Residences	\$538.95	\$538.29	\$559.55	\$581.65	\$603.75	\$626.69	\$650.50
Commercial/Non-Sampled Industrial (\$/1000 gals)*							
Fast-Food Restaurant	\$16.98	\$14.87	\$15.46	\$16.07	\$16.68	\$17.31	\$17.97
Full-Service Restaurant	\$17.01	\$18.05	\$18.77	\$19.51	\$20.25	\$21.02	\$21.82
Strong	\$16.85	\$14.68	\$15.26	\$15.86	\$16.46	\$17.09	\$17.74
Moderate	\$8.15	\$9.09	\$9.45	\$9.82	\$10.19	\$10.58	\$10.98
Weak	\$6.83	\$6.67	\$6.93	\$7.20	\$7.47	\$7.75	\$8.04
Sampled Industrial*							
Volume (\$/1,000 gals)	\$4.02	\$4.27	\$4.44	\$4.62	\$4.80	\$4.98	\$5.17
COD (\$/1,000 lbs)	\$455.92	\$459.23	\$477.37	\$496.23	\$515.09	\$534.66	\$554.98
Suspended Solids (\$/1,000 lbs)	\$1,224.19	\$1,110.46	\$1,154.33	\$1,199.93	\$1,245.53	\$1,292.86	\$1,341.99
*Minimum Charge	\$538.95	\$538.29	\$559.55	\$581.65	\$603.75	\$626.69	\$650.50

Model Table 11.

Figure 6-6 shows the nominal adjustments to rates in each of the five years. Figure 6-7 shows the percentage change in rates in each of the five years.

Figure 6-6. Annual Adjustment in Rates

Fiscal Year	Current Rates		Annual \$ Adjustment to Rates			
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Residential (\$/LU)						
Single Family Residences	\$611.58	\$24.45	\$25.12	\$25.12	\$26.08	\$27.07
Multiple Family Residences	\$538.95	\$20.60	\$22.10	\$22.10	\$22.94	\$23.81
Commercial/Non-Sampled Industrial (\$/1000 gals)*						
Fast-Food Restaurant	\$16.98	(\$1.52)	\$0.61	\$0.61	\$0.63	\$0.66
Full-Service Restaurant	\$17.01	\$1.76	\$0.74	\$0.74	\$0.77	\$0.80
Strong	\$16.85	(\$1.59)	\$0.60	\$0.60	\$0.63	\$0.65
Moderate	\$8.15	\$1.30	\$0.37	\$0.37	\$0.39	\$0.40
Weak	\$6.83	\$0.10	\$0.27	\$0.27	\$0.28	\$0.29
Sampled Industrial*						
Volume (\$/1,000 gals)	\$4.02	\$0.42	\$0.18	\$0.18	\$0.18	\$0.19
COD (\$/1,000 lbs)	\$455.92	\$21.45	\$18.86	\$18.86	\$19.57	\$20.32
Suspended Solids (\$/1,000 lbs)	\$1,224.19	(\$69.86)	\$45.60	\$45.60	\$47.33	\$49.13
*Minimum Charge	\$538.95	\$20.60	\$22.10	\$22.10	\$22.94	\$23.81

Model Table 11.

Figure 6-7. Annual Percentage Adjustment in Rates

Fiscal Year	Current Rates		Annual % Adjustment to Rates			
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Overall Revenue Increase		3.95%	3.95%	3.80%	3.80%	3.80%
Residential (\$/LU)						
Single Family Residences	\$611.58	4.00%	3.95%	3.80%	3.80%	3.80%
Multiple Family Residences	\$538.95	3.82%	3.95%	3.80%	3.80%	3.80%
Commercial/Non-Sampled Industrial (\$/1000 gals)*						
Fast-Food Restaurant	\$16.98	-8.95%	3.95%	3.80%	3.78%	3.81%
Full-Service Restaurant	\$17.01	10.35%	3.94%	3.79%	3.80%	3.81%
Strong	\$16.85	-9.44%	3.93%	3.78%	3.83%	3.80%
Moderate	\$8.15	15.95%	3.92%	3.77%	3.83%	3.78%
Weak	\$6.83	1.46%	3.90%	3.75%	3.75%	3.74%
Sampled Industrial*						
Volume (\$/1,000 gals)	\$4.02	10.45%	4.05%	3.90%	3.75%	3.82%
COD (\$/1,000 lbs)	\$455.92	4.70%	3.95%	3.80%	3.80%	3.80%
Suspended Solids (\$/1,000 lbs)	\$1,224.19	-5.71%	3.95%	3.80%	3.80%	3.80%
*Minimum Charge	\$538.95	3.82%	3.95%	3.80%	3.80%	3.80%

Model Table 11.

Customer Bill Comparison

Typical bills based on the proposed FY 2025/26 rates for the District are compared with other neighboring wastewater agencies in **Figure 6-8** through **Figure 6-11**. The comparison is made for single family, multiple family, commercial-moderate strength, and commercial-full service restaurants. For rate structures based on flow, the average flow per customer for the District was used.

The agencies selected for this comparison have unique conditions that account for the differences in bills. Some agencies may have recently or are currently undergoing major capital improvement programs as is the District while others may not. Some agencies may receive significant support from non-operating revenue such as property taxes, which is not the case with the District.

Figure 6-8. Single Family Annual Charge Comparison with Neighboring Agencies

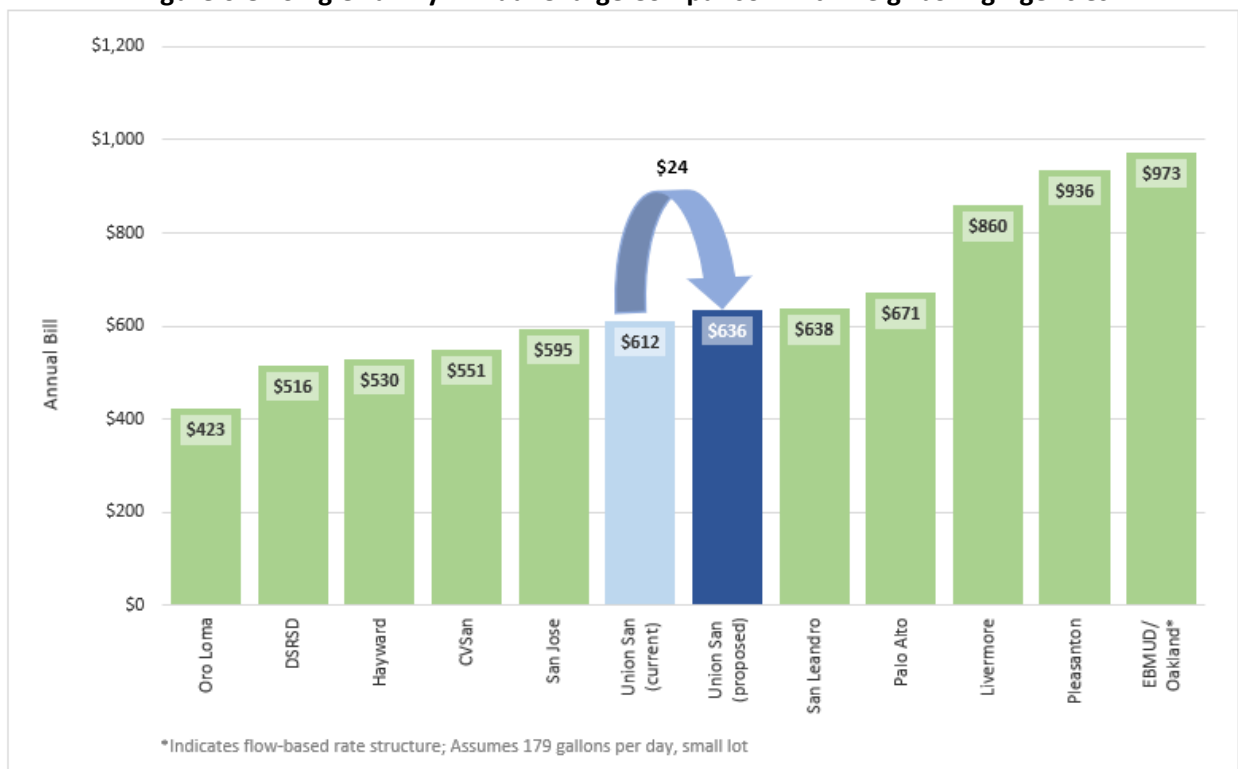


Figure 6-9. Multiple Family Annual Charge Comparison (per LU) with Neighboring Agencies

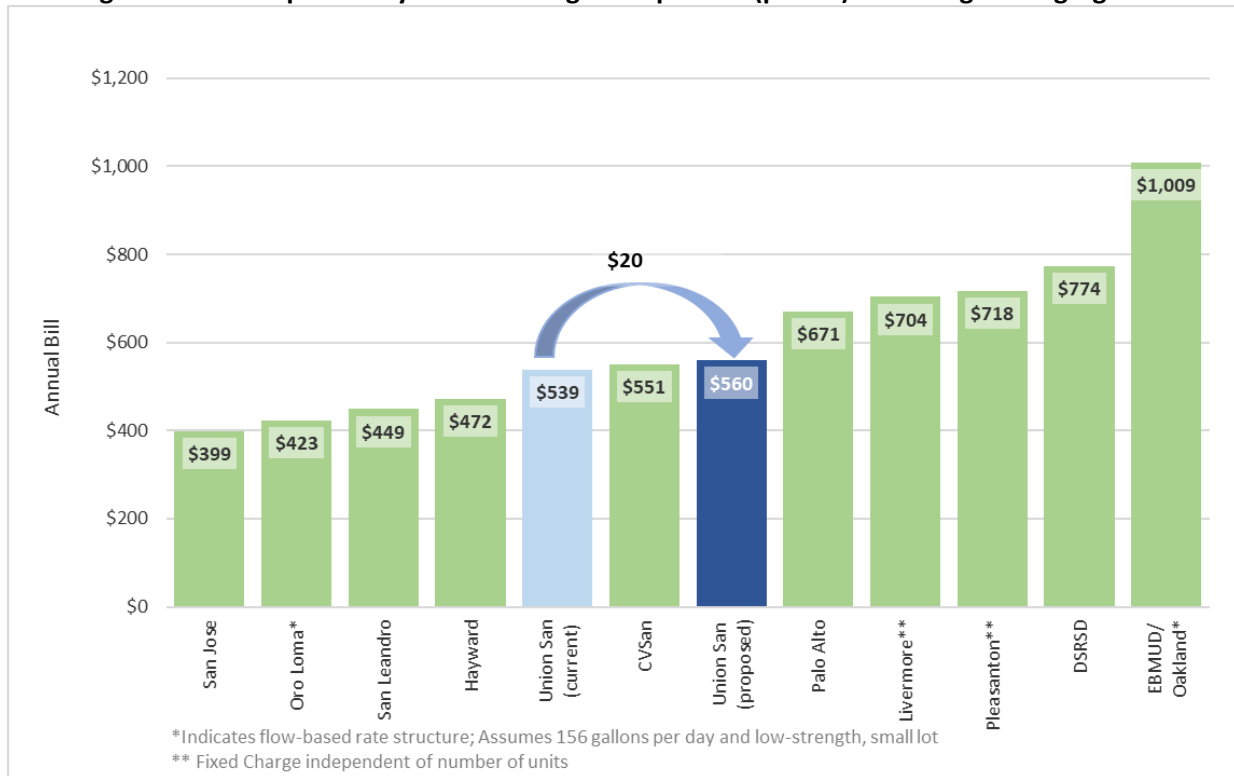


Figure 6-10. Commercial-Moderate Annual Charge Comparison with Neighboring Agencies

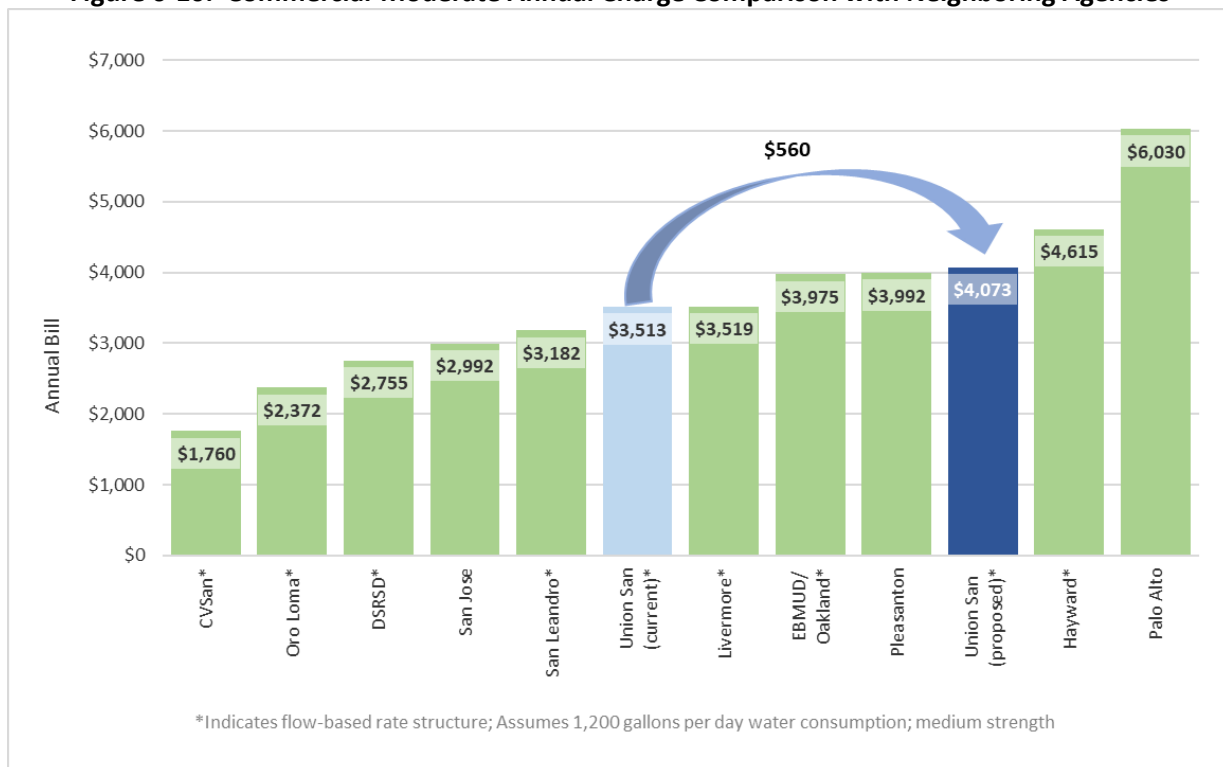
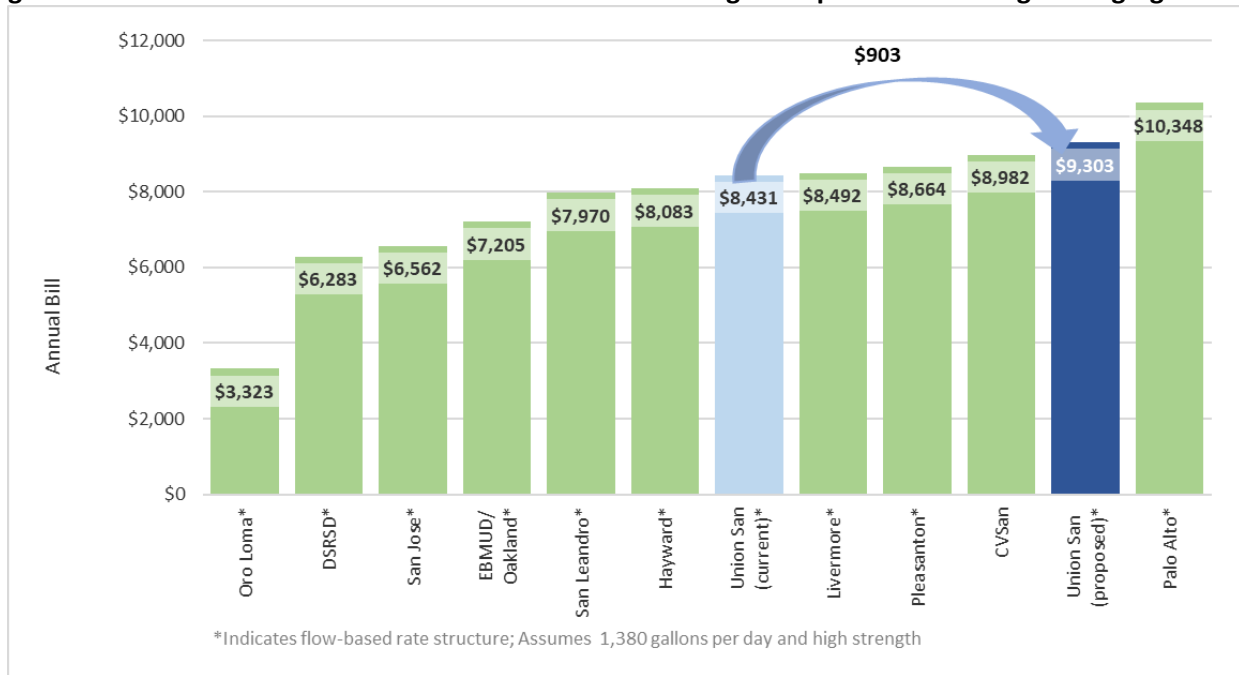


Figure 6-11. Commercial-Full-Service Restaurant Annual Charge Comparison with Neighboring Agencies

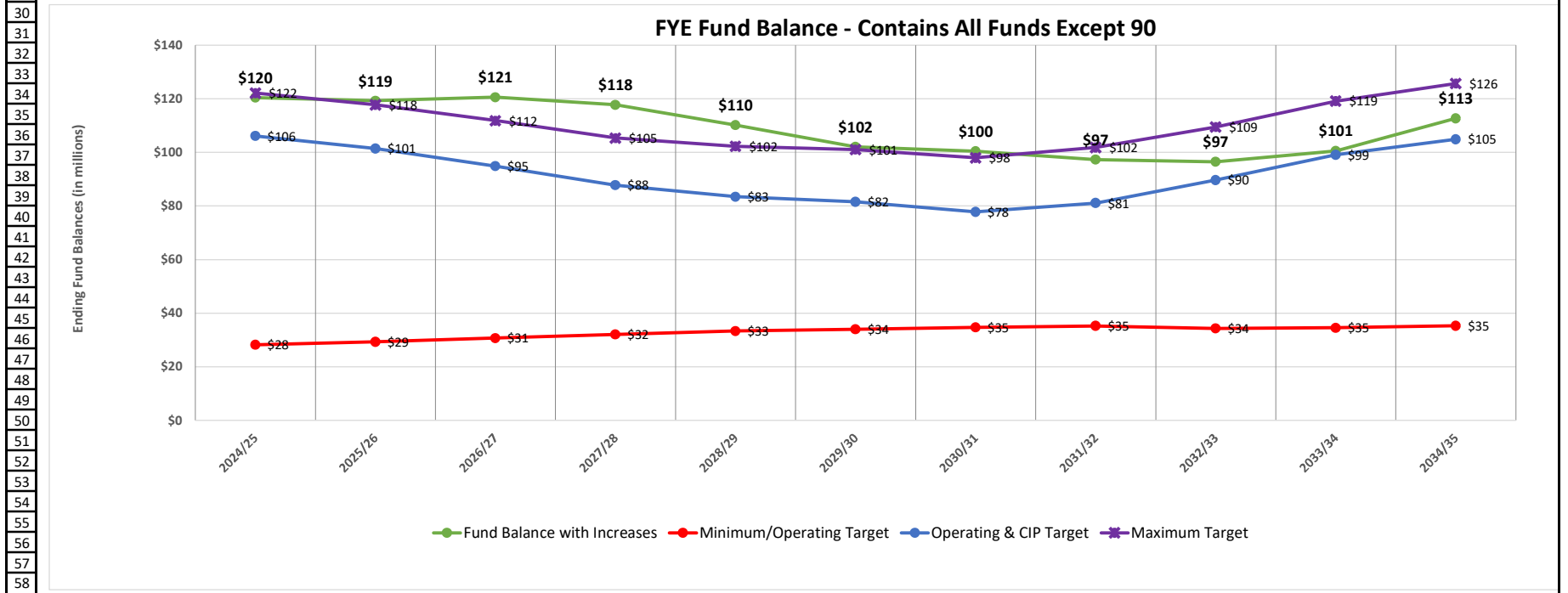


APPENDIX A

Wastewater Rate Model and Cost of Service Analysis

(version: Sewer_Rate_Model_15November2024.xls)

1	Union Sanitary District											
3	Table 1A. Summary											
4												
5	Fiscal Year		Projected									
6	Fiscal Year End	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
7	Rate Increases	7.3%	3.95%	3.95%	3.80%	3.80%	3.80%	3.75%	3.75%	3.75%	3.75%	3.75%



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Union Sanitary District												
2	Financial Model												
3	Table 1B. Model Assumptions												
4													
5	Cost of Service Year (Table 9)		1	2	3	4	5	6	7	8	9	10	11
6				Projected									
7	Index		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
8													
9	1 General Inflation	Per Budget		3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
10	2 Salary Increases	Per Budget		3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%
11	3 Benefit Increases	Per Budget		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	4 Chemicals	Per Budget		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
13	5 Utilities	Per Budget		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
14	6 Interest on Earnings		4.00%	4.0%	3.0%	2.0%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%
15	7 Capital	Per Budget		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16	8 % Change in Water Demand	Estm. Actual		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17	9 Growth in Accounts	Estm. Actual		0.8%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
18	10 % of CIP Funding		90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
19	11 Capacity Fee Revenue		\$3,925,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
20	12 PERS Retirement as a % of salaries	Per Budget		9.8%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
21	13 Health & Welfare	Per Budget		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
22	14 Bridge Loan/LOC interest rate		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
23	15 Growth in Residential Accounts	Estm. Actual		0.65%	0.65%	0.65%	0.65%	0.65%	0.65%	0.65%	0.65%	0.65%	0.65%
24	16 Growth in Commercial Accounts	Estm. Actual		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
25	17 OPEB Expense escalator	Per Budget		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Union Sanitary District													
2	Financial Model													
3														
4														
5														
6														
7			Index	1	2	3	4	5	6	7	8	9	10	11
8			(Tab 1B)	Budget	Projected									
9				2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
10	OPERATING EXPENSES													
11	5000 PERSONNEL EXPENSE													
12	5010	Fees, Board of Directors	1	\$81,235	\$84,078	\$87,021	\$90,067	\$93,219	\$96,482	\$99,859	\$103,354	\$106,971	\$110,715	\$114,590
13	5020	Salaries, Reg	2	\$22,900,023	\$23,770,224	\$24,673,492	\$25,611,085	\$26,584,306	\$27,594,510	\$28,643,101	\$29,731,539	\$30,861,338	\$32,034,069	\$33,251,363
14		Additional ETSU Staff	2	\$0	\$493,439	\$685,041	\$712,442	\$740,940	\$769,096	\$796,783	\$824,671	(\$1,000,000)	(\$1,038,000)	(\$1,077,444)
15	5030	Vacation Liability	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	5040	Buyback- Vacation & MAL	2	\$284,300	\$295,103	\$306,317	\$317,957	\$330,040	\$342,581	\$355,599	\$369,112	\$383,138	\$397,698	\$412,810
17	5060	Overtime	2	\$532,983	\$553,236	\$574,259	\$596,081	\$618,732	\$642,244	\$666,649	\$691,982	\$718,277	\$745,572	\$773,904
18	5080	Other Compensation	2	\$165,658	\$171,953	\$178,487	\$185,270	\$192,310	\$199,618	\$207,203	\$215,077	\$223,250	\$231,733	\$240,539
19	5099	Vacancy Factor (Budget Only)	2	(\$1,253,553)	(\$1,301,188)	(\$1,350,633)	(\$1,401,957)	(\$1,455,232)	(\$1,510,530)	(\$1,567,931)	(\$1,627,512)	(\$1,689,357)	(\$1,753,553)	(\$1,820,188)
20	5105A	PERS Retirement - Normal Costs	2	\$2,550,977	\$2,647,914	\$2,748,535	\$2,852,979	\$2,961,392	\$3,073,925	\$3,190,734	\$3,311,982	\$3,437,838	\$3,568,476	\$3,704,078
21	5105B	PERS Retirement - Unfunded Liability	flat	\$5,325,170	\$5,605,698	\$5,989,439	\$6,280,625	\$6,884,311	\$7,031,837	\$7,183,496	\$6,675,034	\$2,000,000		\$0
22	5107	Contra - Pension Expense	3	\$0										
23	5120	Health & Welfare	13	\$3,994,032	\$4,153,793	\$4,319,945	\$4,492,743	\$4,672,453	\$4,859,351	\$5,053,725	\$5,255,874	\$5,466,109	\$5,684,753	\$5,912,143
24	5140	Worker's Comp	2	\$523,200	\$543,082	\$563,719	\$585,140	\$607,375	\$630,456	\$654,413	\$679,281	\$705,093	\$731,887	\$759,699
25	5160	Social Security & Medicare	2	\$340,219	\$353,147	\$366,567	\$380,496	\$394,955	\$409,964	\$425,542	\$441,713	\$458,498	\$475,921	\$494,006
26	5175	OPEB Expense	17	\$581,000	\$500,000	\$357,000	\$364,140	\$371,423	\$378,851	\$386,428	\$394,157	\$402,040	\$410,081	\$418,282
27	5195	Unemployment Insurance	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	5205	Pre-Employment Expenses	1	\$30,000	\$31,050	\$32,137	\$33,262	\$34,426	\$35,631	\$36,878	\$38,168	\$39,504	\$40,887	\$42,318
29	5210	Annual Physicals	1	\$10,000	\$10,350	\$10,712	\$11,087	\$11,475	\$11,877	\$12,293	\$12,723	\$13,168	\$13,629	\$14,106
30	5220	Development & Education - Board Member	1	\$62,000	\$64,170	\$66,416	\$68,741	\$71,146	\$73,637	\$76,214	\$78,881	\$81,642	\$84,500	\$87,457
31	5270	Development & Education-District Counsel	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5280	Development & Education	1	\$283,760	\$293,692	\$303,971	\$314,610	\$325,621	\$337,018	\$348,813	\$361,022	\$373,658	\$386,736	\$400,272
33	5287	Development & Education - Districtwide	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5290	Internal Trainers	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	5300	External Trainers - Districtwide	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5310	Resource Library - Districtwide	1	\$1,000	\$1,035	\$1,071	\$1,109	\$1,148	\$1,188	\$1,229	\$1,272	\$1,317	\$1,363	\$1,411
37	5320	Membership Fees	1	\$169,527	\$175,460	\$181,602	\$187,958	\$194,536	\$201,345	\$208,392	\$215,686	\$223,235	\$231,048	\$239,135
38	5330	Employee Relations	1	\$20,050	\$20,752	\$21,478	\$22,230	\$23,008	\$23,813	\$24,647	\$25,509	\$26,402	\$27,326	\$28,283
39	5340	Group Recognition	1	\$15,120	\$15,649	\$16,197	\$16,764	\$17,351	\$17,958	\$18,586	\$19,237	\$19,910	\$20,607	\$21,328
40	5345	Group Meals	1	\$5,273	\$5,458	\$5,649	\$5,846	\$6,051	\$6,263	\$6,482	\$6,709	\$6,944	\$7,187	\$7,438
41	5350	ERC BBQ & Set Up	1	\$25,000	\$25,875	\$26,781	\$27,718	\$28,688	\$29,692	\$30,731	\$31,807	\$32,920	\$34,072	\$35,265
42	5380	Social Committee	1	\$4,000	\$4,140	\$4,285	\$4,435	\$4,590	\$4,751	\$4,917	\$5,089	\$5,267	\$5,452	\$5,642
43	5390	Employee Assistance Program	1	\$10,000	\$10,350	\$10,712	\$11,087	\$11,475	\$11,877	\$12,293	\$12,723	\$13,168	\$13,629	\$14,106
44	5400	Steering Committee Expense	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5420	Travel - Mileage/Parking	1	\$4,500	\$4,658	\$4,821	\$4,989	\$5,164	\$5,345	\$5,532	\$5,725	\$5,926	\$6,133	\$6,348
46	5430	Residential: per District Staff.	1	\$16,600	\$17,181	\$17,782	\$18,405	\$19,049	\$19,716	\$20,406	\$21,120	\$21,859	\$22,624	\$23,416
47	5505	Safety Internal Training	1	\$300	\$311	\$321	\$333	\$344	\$356	\$369	\$382	\$395	\$409	\$423
48	5510	Inflow & Infiltration: Per District Staff.	1	\$5,000	\$5,175	\$5,356	\$5,544	\$5,738	\$5,938	\$6,146	\$6,361	\$6,584	\$6,814	\$7,053
49	5520	Safety Resource Library	1	\$500	\$518	\$536	\$554	\$574	\$594	\$615	\$636	\$658	\$681	\$705
50	5530	Safety Development & Training	1	\$2,000	\$2,070	\$2,142	\$2,217	\$2,295	\$2,375	\$2,459	\$2,545	\$2,634	\$2,726	\$2,821
51	5540	Safety Employee Relations	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	5541	Safety Incentive Program	1	\$15,000	\$15,525	\$16,068	\$16,631	\$17,213	\$17,815	\$18,439	\$19,084	\$19,752	\$20,443	\$21,159
53	5542	Team Safety Incentive Program	1	\$12,015	\$12,436	\$12,871	\$13,321	\$13,787	\$14,270	\$14,770	\$15,286	\$15,821	\$16,375	\$16,948
54	5545	Safety Wellness Program	1	\$2,000	\$2,070	\$2,142	\$2,217	\$2,295	\$2,375	\$2,459	\$2,545	\$2,634	\$2,726	\$2,821
55	5550	Safety Membership Fees	1	\$600	\$621	\$643	\$665	\$689	\$713	\$738	\$763	\$790	\$818	\$846
56	5560	Safety Equipment Maintenance	1	\$2,500	\$2,588	\$2,678	\$2,772	\$2,869	\$2,969	\$3,073	\$3,181	\$3,292	\$3,407	\$3,526
57	5580	Safety Supplies	1	\$10,000	\$10,350	\$10,712	\$11,087	\$11,475	\$11,877	\$12,293	\$12,723	\$13,168	\$13,629	\$14,106
58	5590	Safety Professional Services	1	\$1,000	\$1,035	\$1,071	\$1,109	\$1,148	\$1,188	\$1,229	\$1,272	\$1,317	\$1,363	\$1,411
59	5595	Districtwide Safety Program	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	5600	Temp Help	1	\$80,000	\$82,800	\$85,698	\$88,697	\$91,802	\$95,015	\$98,340	\$101,782	\$105,345	\$109,032	\$112,848
61	5800	Tuition Reimbursement	1	\$10,000	\$10,350	\$10,712	\$11,087	\$11,475	\$11,877	\$12,293	\$12,723	\$13,168	\$13,629	\$14,106
62	5900	District Wide Training	1	\$66,000	\$68,310	\$70,701	\$73,175	\$75,737	\$78,387	\$81,131	\$83,970	\$86,909	\$89,951	\$93,100
63	SUBTOTAL - 5000 PERSONNEL EXPENSE			\$36,888,989	\$38,764,456	\$40,424,455	\$42,024,718	\$43,987,392	\$45,544,242	\$47,157,366	\$48,165,188	\$43,210,582	\$42,776,546	\$44,402,179
64	6000 REPAIR & MAINTENANCE													
65	6100	Parts & Materials	1	\$2,078,800	\$2,151,558	\$2,226,863	\$2,304,803	\$2,385,471	\$2,468,962	\$2,555,376	\$2,644,814	\$2,737,383	\$2,833,191	\$2,932,353
66	6200	Contractors	1	\$680,040	\$703,841	\$728,476	\$753,973	\$780,362	\$807,674	\$835,943	\$865,201	\$895,483	\$926,825	\$959,264
67	6255	SCADA Maintenance	1	\$5,000	\$5,175	\$5,356	\$5,544	\$5,738	\$5,938	\$6,146	\$6,361	\$6,584	\$6,814	\$7,053
68	6300	Repairs & Maintenance	1	\$1,500	\$1,553	\$1,607	\$1,663	\$1,721	\$1,782	\$1,844	\$1,908	\$1,975	\$2,044	\$2,116

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Union Sanitary District													
2	Financial Model													
5				1	2	3	4	5	6	7	8	9	10	11
6			Index	Budget	Projected									
7		(Tab 1B)	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
67	6350	Coatings	1	\$25,600	\$26,496	\$27,423	\$28,383	\$29,377	\$30,405	\$31,469	\$32,570	\$33,710	\$34,890	\$36,111
68	6410	Equipment - Contractors	1	\$2,500	\$2,588	\$2,678	\$2,772	\$2,869	\$2,969	\$3,073	\$3,181	\$3,292	\$3,407	\$3,526
69	6420	Equipment Maint. Agreements	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	6430	Equipment - Parts & Materials	1	\$10,100	\$10,454	\$10,819	\$11,198	\$11,590	\$11,996	\$12,415	\$12,850	\$13,300	\$13,765	\$14,247
71	6610	Radio Repair & Maintenance	1	\$22,000	\$22,770	\$23,567	\$24,392	\$25,246	\$26,129	\$27,044	\$27,990	\$28,970	\$29,984	\$31,033
72	6620	Telephone Repair & Maintenance	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	SUBTOTAL - 6000 REPAIR & MAINTENANCE			\$2,825,540	\$2,924,434	\$3,026,789	\$3,132,727	\$3,242,372	\$3,355,855	\$3,473,310	\$3,594,876	\$3,720,697	\$3,850,921	\$3,985,703
74	7000 SUPPLIES & MATERIALS													
75	7010	Hypochlorite	4	\$3,100,000	\$3,224,000	\$3,352,960	\$3,487,078	\$3,626,562	\$3,771,624	\$3,922,489	\$4,079,389	\$4,242,564	\$4,412,267	\$4,588,757
76	7030	Ferrous Chloride	4	\$960,000	\$998,400	\$1,038,336	\$1,079,869	\$1,123,064	\$1,167,987	\$1,214,706	\$1,263,295	\$1,313,826	\$1,366,379	\$1,421,035
77	7040	Polymers	4	\$1,225,000	\$1,274,000	\$1,324,960	\$1,377,958	\$1,433,077	\$1,490,400	\$1,550,016	\$1,612,016	\$1,676,497	\$1,743,557	\$1,813,299
78	7050	Gas Conditioning	4	\$347,744	\$361,654	\$376,120	\$391,165	\$406,811	\$423,084	\$440,007	\$457,607	\$475,912	\$494,948	\$514,746
79	7060	Water Conditioning	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	7065	Sodium Bisulfite/Other Chemicals	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	7070	Misc. Chemicals	4	\$250,000	\$260,000	\$270,400	\$281,216	\$292,465	\$304,163	\$316,330	\$328,983	\$342,142	\$355,828	\$370,061
82	7075	Calcium Thiosulfate	4	\$19,000	\$19,760	\$20,550	\$21,372	\$22,227	\$23,116	\$24,041	\$25,003	\$26,003	\$27,043	\$28,125
83	7080	Hydrogen Peroxide	4	\$825,000	\$858,000	\$892,320	\$928,013	\$965,133	\$1,003,739	\$1,043,888	\$1,085,644	\$1,129,069	\$1,174,232	\$1,221,202
84	7100	Electric Charging	4	\$3,600	\$3,744	\$3,894	\$4,050	\$4,211	\$4,380	\$4,555	\$4,737	\$4,927	\$5,124	\$5,329
85	7110	Gasoline	4	\$56,000	\$58,240	\$60,570	\$62,992	\$65,512	\$68,133	\$70,858	\$73,692	\$76,640	\$79,705	\$82,894
86	7120	Diesel	1	\$96,500	\$99,878	\$103,373	\$106,991	\$110,736	\$114,612	\$118,623	\$122,775	\$127,072	\$131,520	\$136,123
87	7130	Lubricants	1	\$65,750	\$68,051	\$70,433	\$72,898	\$75,450	\$78,090	\$80,824	\$83,652	\$86,580	\$89,611	\$92,747
88	7150	Misc. Petroleum Products	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	7210	Office Supplies	1	\$63,100	\$65,309	\$67,594	\$69,960	\$72,409	\$74,943	\$77,566	\$80,281	\$83,091	\$85,999	\$89,009
90	7215	Computer Supplies	1	\$16,600	\$17,181	\$17,782	\$18,405	\$19,049	\$19,716	\$20,406	\$21,120	\$21,859	\$22,624	\$23,416
91	7220	Emergency Preparedness Supplies	1	\$2,000	\$2,070	\$2,142	\$2,217	\$2,295	\$2,375	\$2,459	\$2,545	\$2,634	\$2,726	\$2,821
92	7225	Postage	1	\$16,600	\$17,181	\$17,782	\$18,405	\$19,049	\$19,716	\$20,406	\$21,120	\$21,859	\$22,624	\$23,416
93	7230	Printing	1	\$12,050	\$12,472	\$12,908	\$13,360	\$13,828	\$14,312	\$14,813	\$15,331	\$15,868	\$16,423	\$16,998
94	7235	Graphics Supplies & Materials	1	\$500	\$518	\$536	\$554	\$574	\$594	\$615	\$636	\$658	\$681	\$705
95	7240	Records Mgmt Storage & Supplies	1	\$31,500	\$32,603	\$33,744	\$34,925	\$36,147	\$37,412	\$38,722	\$40,077	\$41,479	\$42,931	\$44,434
96	7245	Inventory - Freight	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	7246	Inventory - Sales Tax	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	7250	Inventory - Losses & Adjustments	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	7255	Inventory - Variance Cost	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	7260	Courier	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	7265	Books & Subscriptions	1	\$11,400	\$11,799	\$12,212	\$12,639	\$13,082	\$13,540	\$14,014	\$14,504	\$15,012	\$15,537	\$16,081

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5				1	2	3	4	5	6	7	8	9	10	11
6			Index	Budget	Projected									
7		(Tab 1B)	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
102	7270	Assessor's Maps	1	\$620	\$642	\$664	\$687	\$711	\$736	\$762	\$789	\$816	\$845	\$875
103	7275	Misc. Office Expense	1	\$28,200	\$29,187	\$30,209	\$31,266	\$32,360	\$33,493	\$34,665	\$35,878	\$37,134	\$38,434	\$39,779
104	7310	Team Safety - Equipment	1	\$31,325	\$32,421	\$33,556	\$34,731	\$35,946	\$37,204	\$38,506	\$39,854	\$41,249	\$42,693	\$44,187
105	7320	Team Safety - Clothing	1	\$129,120	\$133,639	\$138,317	\$143,158	\$148,168	\$153,354	\$158,721	\$164,277	\$170,026	\$175,977	\$182,137
106	7330	Team Safety - Supplies	1	\$39,110	\$40,479	\$41,896	\$43,362	\$44,880	\$46,450	\$48,076	\$49,759	\$51,500	\$53,303	\$55,169
107	7430	Small Tools	1	\$56,510	\$58,488	\$60,535	\$62,654	\$64,847	\$67,116	\$69,465	\$71,897	\$74,413	\$77,017	\$79,713
108	7435	Hardware (chains, fittings,ladder, etc.)	1	\$12,000	\$12,420	\$12,855	\$13,305	\$13,770	\$14,252	\$14,751	\$15,267	\$15,802	\$16,355	\$16,927
109	7440	Small Equipment	1	\$559,500	\$579,083	\$599,350	\$620,328	\$642,039	\$664,510	\$687,768	\$711,840	\$736,755	\$762,541	\$789,230
110	7450	Sampling Equipment	1	\$12,500	\$12,938	\$13,390	\$13,859	\$14,344	\$14,846	\$15,366	\$15,903	\$16,460	\$17,036	\$17,632
111	7460	Janitorial	1	\$37,750	\$39,071	\$40,439	\$41,854	\$43,319	\$44,835	\$46,404	\$48,029	\$49,710	\$51,449	\$53,250
112	7470	Misc. Supplies	1	\$39,100	\$40,469	\$41,885	\$43,351	\$44,868	\$46,439	\$48,064	\$49,746	\$51,487	\$53,289	\$55,154
113	7510	P2 Program Education Supplies	1	\$11,000	\$11,385	\$11,783	\$12,196	\$12,623	\$13,065	\$13,522	\$13,995	\$14,485	\$14,992	\$15,517
114	7515	P2 Program Supplies	1	\$13,500	\$13,973	\$14,462	\$14,968	\$15,492	\$16,034	\$16,595	\$17,176	\$17,777	\$18,399	\$19,043
115	7520	P2 Misc. Supplies	1	\$5,500	\$5,693	\$5,892	\$6,098	\$6,311	\$6,532	\$6,761	\$6,998	\$7,242	\$7,496	\$7,758
116	7530	Industrial Advisory Council Supplies	1	\$2,000	\$2,070	\$2,142	\$2,217	\$2,295	\$2,375	\$2,459	\$2,545	\$2,634	\$2,726	\$2,821
117	7540	Reimbursable Op. Exp	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	7999	AP Approval Suspende	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	SUBTOTAL - 7000 SUPPLIES & MATERIALS			\$8,080,079	\$8,396,813	\$8,725,991	\$9,068,101	\$9,423,653	\$9,793,176	\$10,177,221	\$10,576,358	\$10,991,182	\$11,422,312	\$11,870,388
120	8000 OUTSIDE SERVICES													
121	8010	Insurance - Property & Contents	1	\$414,000	\$428,490	\$443,487	\$459,009	\$475,075	\$491,702	\$508,912	\$526,724	\$545,159	\$564,240	\$583,988
122	8020	Insurance - Fleet, Moving Vehicles	1	\$25,700	\$26,600	\$27,530	\$28,494	\$29,491	\$30,524	\$31,592	\$32,698	\$33,842	\$35,026	\$36,252
123	8030	Insurance - General Liability	1	\$358,000	\$370,530	\$383,499	\$396,921	\$410,813	\$425,192	\$440,073	\$455,476	\$471,418	\$487,917	\$504,994
124	8040	Insurance - Bonding	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	8050	Insurance - Deductibles	1	\$200,000	\$207,000	\$214,245	\$221,744	\$229,505	\$237,537	\$245,851	\$254,456	\$263,362	\$272,579	\$282,120
126	8060	Insurance - Retro Premiums	1	\$114,941	\$118,964	\$123,128	\$127,437	\$131,897	\$136,514	\$141,292	\$146,237	\$151,355	\$156,653	\$162,136
127	8070	Insurance - Other	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	8110	Bisolds Disposal	1	\$2,150,000	\$2,225,250	\$2,303,134	\$2,383,743	\$2,467,174	\$2,553,526	\$2,642,899	\$2,735,400	\$2,831,139	\$2,930,229	\$3,032,787
129	8120	SSC Data Processing	1	\$14,500	\$15,008	\$15,533	\$16,076	\$16,639	\$17,221	\$17,824	\$18,448	\$19,094	\$19,762	\$20,454
130	8130	Underground Service Alert	1	\$28,000	\$28,980	\$29,994	\$31,044	\$32,131	\$33,255	\$34,419	\$35,624	\$36,871	\$38,161	\$39,497
131	8135	Smart Cover Monitoring Fees	1	\$8,550	\$8,849	\$9,159	\$9,480	\$9,811	\$10,155	\$10,510	\$10,878	\$11,259	\$11,653	\$12,061
132	8150	Grit & Screening Disposal	4	\$113,500	\$118,040	\$122,762	\$127,672	\$132,779	\$138,090	\$143,614	\$149,358	\$155,333	\$161,546	\$168,008
133	8160	Hazardous Materials Disposal	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134	8170	Misc. Contractual Services	1	\$94,800	\$98,118	\$101,552	\$105,106	\$108,785	\$112,593	\$116,533	\$120,612	\$124,833	\$129,203	\$133,725
135	8210	Audit & Accounting	1	\$40,000	\$41,400	\$42,849	\$44,349	\$45,901	\$47,507	\$49,170	\$50,891	\$52,672	\$54,516	\$56,424
136	8215	Legal	1	\$210,940	\$218,323	\$225,964	\$233,873	\$242,059	\$250,531	\$259,299	\$268,375	\$277,768	\$287,490	\$297,552
137	8220	Legal Advertisements	1	\$1,500	\$1,553	\$1,607	\$1,663	\$1,721	\$1,782	\$1,844	\$1,908	\$1,975	\$2,044	\$2,116
138	8225	Consulting Services	1	\$373,050	\$386,107	\$399,620	\$413,607	\$428,083	\$443,066	\$458,574	\$474,624	\$491,236	\$508,429	\$526,224
139	8235	Consulting Services - Computer	1	\$41,600	\$43,056	\$44,563	\$46,123	\$47,737	\$49,408	\$51,137	\$52,927	\$54,779	\$56,697	\$58,681
140	8236	Software Maintenance Agreement	1	\$955,802	\$989,255	\$1,023,879	\$1,059,715	\$1,096,805	\$1,135,193	\$1,174,925	\$1,216,047	\$1,258,609	\$1,302,660	\$1,348,253
141	8238	Hardware Maintenance Agreement	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	8240	Banking Services	1	\$55,000	\$56,925	\$58,917	\$60,979	\$63,114	\$65,323	\$67,609	\$69,975	\$72,424	\$74,959	\$77,583
143	8245	Bank Service - Merchant Card Fees	1	\$30,300	\$31,361	\$32,458	\$33,594	\$34,770	\$35,987	\$37,246	\$38,550	\$39,899	\$41,296	\$42,741
144	8247	Debt Administration Fees	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	8248	SRF Grant Charge	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	8250	Late Charges	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	8255	Permit Fees	1	\$161,000	\$166,635	\$172,467	\$178,504	\$184,751	\$191,217	\$197,910	\$204,837	\$212,006	\$219,426	\$227,106
148	8260	Professional Services - Lab Analysis	1	\$179,000	\$185,265	\$191,749	\$198,460	\$205,407	\$212,596	\$220,037	\$227,738	\$235,709	\$243,959	\$252,497
149	8265	Professional Services - Other	1	\$26,450	\$27,376	\$28,334	\$29,326	\$30,352	\$31,414	\$32,514	\$33,652	\$34,830	\$36,049	\$37,310
150	8270	Prof Serv - Newsletter/Public Info	1	\$97,000	\$100,395	\$103,909	\$107,546	\$111,310	\$115,206	\$119,238	\$123,411	\$127,730	\$132,201	\$136,828
151	8275	Prof Serv - Public Outreach	1	\$25,000	\$25,875	\$26,781	\$27,718	\$28,688	\$29,692	\$30,731	\$31,807	\$32,920	\$34,072	\$35,265

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1	Union Sanitary District													
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5				1	2	3	4	5	6	7	8	9	10	11
6			Index	Budget	Projected									
7		(Tab 1B)	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
152	8310	Water	5	\$145,496	\$151,316	\$157,368	\$163,663	\$170,210	\$177,018	\$184,099	\$191,463	\$199,121	\$207,086	\$215,370
153	8395	Processed Water	5	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340	\$2,433	\$2,531	\$2,632	\$2,737	\$2,847	\$2,960
154	8410	Electricity	5	\$3,319,630	\$3,452,415	\$3,590,512	\$3,734,132	\$3,883,498	\$4,038,837	\$4,200,391	\$4,368,407	\$4,543,143	\$4,724,869	\$4,913,863
155		ETSU Added Electric Costs	5					\$2,000,000	\$2,080,000	\$2,163,200	\$2,249,728	\$2,339,717	\$2,433,306	\$2,530,638
156	8510	Natural Gas	7	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000
157	8610	Refuse	7	\$56,600	\$56,600	\$56,600	\$56,600	\$56,600	\$56,600	\$56,600	\$56,600	\$56,600	\$56,600	\$56,600
158	8620	Telephones, Lease Lines, Etc.	7	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000
159	8710	O & M Fixed - EBDA Fund 12	7	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000
160	8720	R & R - EBDA Fund 31	7	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000
161	8730	Special Project & Planning - EBDA	flat	\$501,000	\$501,000	\$501,000	\$501,000	\$501,000	\$501,000	\$501,000	\$501,000	\$501,000	\$501,000	\$501,000
162	8740	O & M Variable - EBDA Fund 12	1	\$897,000	\$928,395	\$960,889	\$994,520	\$1,029,328	\$1,065,355	\$1,102,642	\$1,141,234	\$1,181,178	\$1,222,519	\$1,265,307
163	8810	Rents/Leases - Equipment	1	\$72,850	\$75,400	\$78,039	\$80,770	\$83,597	\$86,523	\$89,551	\$92,686	\$95,930	\$99,287	\$102,762
164	8820	Rents/Leases - Other	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	8898	*** Title Not Found ***	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	8910	Interest Expense - UC Permit	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	8920	Interest Expense - SRF Loan	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	8927	Int Exp - 4 Year Interim Notes 2024A		\$0										
169	8937	Inventory Tax/Freight/Disc	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	8940	County Commission Expense	1	\$120,000	\$124,200	\$128,547	\$133,046	\$137,703	\$142,522	\$147,511	\$152,674	\$158,017	\$163,548	\$169,272
171	8945	AR Write Off Expense	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	8947	WiFi Related Costs		\$20,200										
173	8950	Depreciation	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	8965	Depreciation - Loss of Retirement	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	8967	Loss on Sale of Investment	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	8968	Loss on Equity Investment in EBDA	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	8980	New Assets	1	\$1,549,485	\$1,603,717	\$1,659,847	\$1,717,942	\$1,778,070	\$1,840,302	\$1,904,713	\$1,971,378	\$2,040,376	\$2,111,789	\$2,185,702
178	8981	Contra New Assets	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	8990	Other Non-Capital Projects	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	8995	Project Expense	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	8996	Contra Project Expense	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	SUBTOTAL - 8000 OUTSIDE SERVICES - less capital			\$13,291,894	\$13,703,475	\$14,151,085	\$14,615,106	\$17,096,143	\$17,674,821	\$18,274,990	\$18,897,453	\$19,543,041	\$20,212,617	\$20,907,076
183	9000 - SPECIAL PROJECTS													
184	9000	Special Projects (Fund 30)	1	\$2,776,000	\$1,373,160	\$1,421,221	\$1,470,963	\$1,522,447	\$1,575,733	\$1,630,883	\$1,687,964	\$1,747,043	\$1,808,189	\$1,871,476
185	SUBTOTAL - 9000 - SPECIAL PROJECTS			\$2,776,000	\$1,373,160	\$1,421,221	\$1,470,963	\$1,522,447	\$1,575,733	\$1,630,883	\$1,687,964	\$1,747,043	\$1,808,189	\$1,871,476
186	Total Operating Expenses			\$63,862,502	\$65,162,339	\$67,749,541	\$70,311,615	\$75,272,008	\$77,943,827	\$80,713,771	\$82,921,840	\$79,212,545	\$80,070,585	\$83,036,822
187														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Union Sanitary District													
2	Financial Model													
5				1	2	3	4	5	6	7	8	9	10	11
6				Budget	Projected									
7			Index (Tab 1B)	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
188	OTHER EXPENSES													
189	115	Annual OPEB Contribution	17	\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	115	Pension Trust Contribution	flat	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$0	\$0
191	Total Other Expenses			\$3,900,000	\$3,900,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$0	\$0
192														
193	DEBT SERVICE													
194	Fund 80	Bond Debt Service		\$6,270,170	\$5,899,117	\$5,896,709	\$6,696,004	\$6,694,285	\$8,053,403	\$8,054,456	\$8,054,026	\$8,056,864	\$8,056,305	\$8,056,477
195	Fund 80	SRF Loan Repayment		\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$2,457,046	\$5,563,203	\$5,563,203	\$5,563,203	\$6,745,494	\$7,846,744
196	Fund 80	Other Loan Repayment		\$0	\$0	\$0	\$0	\$0	\$0	\$8,817,466	\$8,817,466	\$8,817,466	\$8,817,466	\$8,817,466
197		Line-of-Credit Interest		\$0	\$0	\$68,888	\$6,199,863	\$6,199,863	\$6,199,863	\$0	\$0	\$0	\$0	\$0
198		Line-of-Credit Non Utilization Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199	Total Debt Service			\$6,270,170	\$6,986,963	\$7,227,313	\$14,157,583	\$14,155,863	\$16,710,311	\$22,435,125	\$22,434,695	\$22,437,533	\$23,619,265	\$24,720,687
200	GROSS REVENUE REQUIREMENT			\$70,132,672	\$72,149,302	\$74,976,854	\$84,469,198	\$89,427,870	\$94,654,138	\$103,148,896	\$105,356,534	\$101,650,077	\$103,689,850	\$107,757,509
201														
202	CONTRIBUTION TO RESERVES													
203	INTERNAL FUND OPERATING EXPENSE TRANSFERS													
204	50	Vehicle & Equipment R&R		\$958,985	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
205	60	Information Systems R&R		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
206	75	Emergency		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207	XX	EBDA Emergency		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	70, 80, 85	Main Capital Fund		\$22,011,279	\$22,903,305	\$22,091,590	\$20,959,390	\$21,181,861	\$21,961,655	\$22,770,871	\$24,738,030	\$28,076,679	\$31,189,716	\$32,433,632
209	Total Internal Fund Expense Transfers			\$23,970,264	\$24,403,305	\$23,591,590	\$22,459,390	\$22,681,861	\$23,461,655	\$24,270,871	\$26,238,030	\$29,576,679	\$32,689,716	\$33,933,632
210	GRAND TOTAL - REVENUE REQUIREMENTS			\$98,002,935	\$100,452,607	\$101,568,444	\$109,928,588	\$115,109,731	\$121,115,793	\$130,419,766	\$134,594,564	\$134,226,757	\$136,379,566	\$141,691,141

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Union Sanitary District												
2	Financial Model												
3	Table 3. Rate Revenue Increases												
4													
5													
6			Budget	Projected									
7		Esc Factor	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
8	Current Revenue (before increases)	Tab 1B	From District										
9	Residential	15	\$69,474,602	\$69,926,186	\$70,380,707	\$70,838,181	\$71,298,629	\$71,762,071	\$72,228,524	\$72,698,009	\$73,170,546	\$73,646,155	\$74,124,855
10	Multiple Use	15	\$4,290,638	\$4,318,527	\$4,346,597	\$4,374,850	\$4,403,287	\$4,431,908	\$4,460,715	\$4,489,710	\$4,518,893	\$4,548,266	\$4,577,830
11	Commercial	16	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398	\$5,491,398
12	Industrial	8	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574	\$10,148,574
13	Exempt	16	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161	\$1,542,161
14	Subtotal Revenue		\$90,947,373	\$91,426,847	\$91,909,437	\$92,395,165	\$92,884,049	\$93,376,112	\$93,871,373	\$94,369,853	\$94,871,573	\$95,376,554	\$95,884,818
15	Expenses												
16	Revenue Requirements		\$98,002,935	\$100,452,607	\$101,568,444	\$109,928,588	\$115,109,731	\$121,115,793	\$130,419,766	\$134,594,564	\$134,226,757	\$136,379,566	\$141,691,141
17	Surplus/(Deficit)		(\$7,055,563)	(\$9,025,760)	(\$9,659,006)	(\$17,533,423)	(\$22,225,682)	(\$27,739,682)	(\$36,548,394)	(\$40,224,711)	(\$39,355,184)	(\$41,003,011)	(\$45,806,323)
18	Increase in Revenue from rates		0.0%	3.95%	3.95%	3.80%	3.80%	3.80%	3.75%	3.75%	3.75%	3.75%	3.75%
19													
20	Revenue from Current Rates		\$90,947,373	\$91,426,847	\$91,909,437	\$92,395,165	\$92,884,049	\$93,376,112	\$93,871,373	\$94,369,853	\$94,871,573	\$95,376,554	\$95,884,818
21													
22	Revenue from Rate Increases												
23	2024/25		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	2025/26			\$3,611,360	\$3,630,423	\$3,649,609	\$3,668,920	\$3,688,356	\$3,707,919	\$3,727,609	\$3,747,427	\$3,767,374	\$3,787,450
25	2026/27				\$3,773,824	\$3,793,769	\$3,813,842	\$3,834,046	\$3,854,382	\$3,874,850	\$3,895,451	\$3,916,185	\$3,937,055
26	2027/28					\$3,793,865	\$3,813,939	\$3,834,144	\$3,854,480	\$3,874,948	\$3,895,549	\$3,916,284	\$3,937,154
27	2028/29						\$3,958,869	\$3,979,841	\$4,000,950	\$4,022,196	\$4,043,580	\$4,065,103	\$4,086,766
28	2029/30							\$4,131,075	\$4,152,986	\$4,175,039	\$4,197,236	\$4,219,577	\$4,242,063
29	2030/31								\$4,254,078	\$4,276,669	\$4,299,406	\$4,322,290	\$4,345,324
30	2031/32									\$4,437,044	\$4,460,633	\$4,484,376	\$4,508,274
31	2032/33										\$4,627,907	\$4,652,540	\$4,677,334
32	2033/34											\$4,827,011	\$4,852,734
33	2034/35												\$5,034,711
53	Total Revenue from Increases		\$0	\$3,611,360	\$7,404,247	\$11,237,242	\$15,255,570	\$19,467,462	\$23,824,795	\$28,388,354	\$33,167,189	\$38,170,741	\$43,408,866
54	Total Rate Revenue		\$90,947,373	\$95,038,207	\$99,313,685	\$103,632,407	\$108,139,619	\$112,843,574	\$117,696,168	\$122,758,207	\$128,038,762	\$133,547,296	\$139,293,684
55	Recovery of Deferred Revenue												
56	Total Revenue Requirement (from above)		\$98,002,935	\$100,452,607	\$101,568,444	\$109,928,588	\$115,109,731	\$121,115,793	\$130,419,766	\$134,594,564	\$134,226,757	\$136,379,566	\$141,691,141
57	Transfer to/from Main Operating Fund		(\$7,055,563)	(\$5,414,400)	(\$2,254,759)	(\$6,296,181)	(\$6,970,112)	(\$8,272,219)	(\$12,723,599)	(\$11,836,357)	(\$6,187,995)	(\$2,832,270)	(\$2,397,457)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Union Sanitary District												
2	Financial Model												
3	Table 4. Reserves												
4													
5													
6													
7		Index	1	2	3	4	5	6	7	8	9	10	11
8		Tab 1B	Budget	Projected									
9			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
9	MAIN OPERATING FUND (with rate increases)												
10	Beginning Balance (includes funds 10, 20, 30 and 40)		\$102,872,443	\$100,621,679	\$99,984,871	\$101,478,315	\$97,837,682	\$93,781,742	\$88,348,383	\$78,341,100	\$69,068,040	\$65,340,159	\$64,935,204
11	Net Operating Revenue (Loss)		(\$7,055,563)	(\$5,414,400)	(\$2,254,759)	(\$6,296,181)	(\$6,970,112)	(\$8,272,219)	(\$12,723,599)	(\$11,836,357)	(\$6,187,995)	(\$2,832,270)	(\$2,397,457)
12	Non Rate Revenues												
13	Income - External Work Orders	flat	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
14	Field Inspection Fees	flat	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
15	Plan Check Fees	flat	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
16	Sewer Discharge Permits	flat	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975
17	Construction & Encroachment Permits	flat	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
18	Overtime Billed	flat	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Miscellaneous Revenue (10 & 20 ONLY)	flat	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300
20	Sale of Surplus	flat	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Urban Runoff Services	flat	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000
22	Sampling Equipment	flat	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Heliovaas Prop Lease - Irvington	flat	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800
24	Heliovaas Prop Lease - Old Newark WWTP	flat	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800
25	Line-of-Credit Proceeds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Total Non Rate Revenues		\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875	\$1,606,875
27	Transfers (to)/from Funds:												
28	Fund 50: Vehicles		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Fund 60: Information Systems		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Fund 70: Plant & Pump R&R		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Fund 70: Non Capital		(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
32	Fund 75: Emergency Reserve		(\$750,000)	(\$750,000)	(\$750,000)	(\$750,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Fund 80: Structural		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Total Transfers		(\$1,150,000)	(\$1,150,000)	(\$1,150,000)	(\$1,150,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
35	SUBTOTAL - OPERATING		\$96,273,755	\$95,664,155	\$98,186,987	\$95,639,009	\$92,074,445	\$86,716,398	\$76,831,660	\$67,711,618	\$64,086,920	\$63,714,764	\$63,744,621
36	Estimated Interest Earnings	6	\$3,982,924	\$3,925,717	\$2,972,578	\$1,971,173	\$1,519,297	\$1,443,985	\$1,321,440	\$1,168,422	\$1,065,240	\$1,032,439	\$1,029,439
37	Interest Earned in Fund 75	6	\$365,000	\$395,000	\$318,750	\$227,500	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000
38													
39	Ending Balance	\$102,872,443	\$100,621,679	\$99,984,871	\$101,478,315	\$97,837,682	\$93,781,742	\$88,348,383	\$78,341,100	\$69,068,040	\$65,340,159	\$64,935,204	\$64,962,060
40	Minimum/Target Balance	\$15,965,626	\$15,965,626	\$16,290,585	\$16,937,385	\$17,577,904	\$18,818,002	\$19,485,957	\$20,178,443	\$20,730,460	\$19,803,136	\$20,017,646	\$20,759,206
41	Maximum Balance	\$31,931,251	\$31,931,251	\$32,581,170	\$33,874,770	\$35,155,808	\$37,636,004	\$38,971,914	\$40,356,885	\$41,460,920	\$39,606,272	\$40,035,292	\$41,518,411
42													
43	MAIN CAPITAL FUND												
44	Beginning Balance (includes funds 70, 80 and 85)	Residential: per Dis	\$0	\$10,364,688	\$9,024,426	\$8,095,317	\$8,141,366	\$4,630,793	\$1,970,742	\$10,344,795	\$16,508,930	\$19,413,790	\$23,861,944
45	Revenues												
46	Fund 10: Transfer In	Infiltration: Per District Staff.											
47	Fund 70: Plant & Pump R&R												
48	Fund 70: Non Capital		\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
49	Fund 80: SGIP Proceeds	1											
50	Fund 80: Solar Rebate Revenues												
51	Fund 80: Misc Revenues												
52	Funding from Revenue Requirements		\$22,011,279	\$22,903,305	\$22,091,590	\$20,959,390	\$21,181,861	\$21,961,655	\$22,770,871	\$24,738,030	\$28,076,679	\$31,189,716	\$32,433,632
53	SRF Cash Needs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	Grant Funded Capital Projects		\$225,000	\$765,000	\$1,260,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,798,820
55	Total Revenues		\$22,636,279	\$24,068,305	\$23,751,590	\$21,359,390	\$21,581,861	\$22,361,655	\$23,170,871	\$25,138,030	\$28,476,679	\$31,589,716	\$35,632,452
56	Expenses												
57	PAYGo Capital Projects		(\$11,843,820)	(\$24,617,745)	(\$23,267,700)	(\$21,068,100)	(\$24,787,800)	(\$24,668,100)	(\$14,488,560)	(\$18,781,020)	(\$25,450,920)	(\$27,079,020)	(\$20,764,080)
58	Fund 70: Non Capital	flat	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
59	Fund 85: Pretreatment	flat	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)

	A	B	C	D	E	F	G	H	I	J	K	L	M	
7		Index	Budget	Projected										
8		Tab 1B	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
60	Fund 90: Capacity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
61	Subtotal PAYGO Expenses		(\$12,249,820)	(\$25,023,745)	(\$23,673,700)	(\$21,474,100)	(\$25,193,800)	(\$25,074,100)	(\$14,894,560)	(\$19,187,020)	(\$25,856,920)	(\$27,485,020)	(\$21,170,080)	
62	Grants Capital Projects		(\$225,000)	(\$765,000)	(\$1,260,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,798,820)	
63	SUBTOTAL - CAPITAL		\$10,161,459	\$8,644,247	\$7,842,316	\$7,980,607	\$4,529,427	\$1,918,349	\$10,247,053	\$16,295,805	\$19,128,689	\$23,518,486	\$35,525,496	
64	Estimated Interest Earnings	6	\$203,229	\$380,179	\$253,001	\$160,759	\$101,366	\$52,393	\$97,742	\$213,125	\$285,101	\$343,458	\$475,100	
65	Ending Balance		\$0	\$10,364,688	\$9,024,426	\$8,095,317	\$8,141,366	\$4,630,793	\$1,970,742	\$10,344,795	\$16,508,930	\$19,413,790	\$23,861,944	\$36,000,596
66	Minimum Balance		\$77,882,405	\$77,882,405	\$72,119,519	\$64,151,253	\$55,666,588	\$50,105,127	\$47,548,955	\$43,073,620	\$45,832,320	\$55,323,900	\$64,568,250	\$69,627,780
67	Target Balance		\$77,882,405	\$77,882,405	\$72,119,519	\$64,151,253	\$55,666,588	\$50,105,127	\$47,548,955	\$43,073,620	\$45,832,320	\$55,323,900	\$64,568,250	\$69,627,780
68														
69	FUND 90: CAPACITY													
70	Beginning Balance		\$107,815,485	\$109,146,596	\$109,006,839	\$80,166,656	\$64,673,004	\$40,994,843	\$82,526,742	\$76,268,551	\$70,680,018	\$60,405,526	\$49,914,472	
71	Revenues													
72	Fund 90: Capacity Fees		\$3,925,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	
73	Fund 90: SGIP Proceeds	flat												
74	Fund 90: Misc Revenue		\$0	\$0	\$0	\$0	\$0	\$50,000,000	\$0	\$0	\$0	\$0	\$0	
75	Main Capital Loan		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
76	SRF Cash Needs		\$0	\$0	(\$26,315,229)	\$12,056,107	\$13,622,821	\$4,950	(\$1,894,050)	\$0	\$1,262,700	\$1,262,700	\$0	
77	Grants		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,865,880	
78	Total Revenues		\$3,925,000	\$4,000,000	(\$22,315,229)	\$16,056,107	\$17,622,821	\$54,004,950	\$2,105,950	\$4,000,000	\$5,262,700	\$5,262,700	\$5,865,880	
79	Expenses													
80	PAYGo capital projects		(\$3,425,580)	(\$5,488,155)	(\$6,355,800)	(\$6,059,700)	(\$6,534,000)	(\$5,411,700)	(\$1,377,540)	(\$2,506,680)	(\$8,329,680)	(\$7,987,680)	(\$4,541,220)	
81	SRF Loan Repayment		\$0	\$0	\$0	\$0	\$0	\$0	(\$2,107,265)	(\$2,107,265)	(\$2,107,265)	(\$2,501,362)	(\$2,501,362)	
82	Bond Debt Service		(\$3,422,468)	(\$2,929,120)	(\$2,927,728)	(\$2,927,543)	(\$2,925,413)	(\$4,703,294)	(\$4,704,215)	(\$4,705,445)	(\$4,705,207)	(\$4,704,866)	(\$4,704,994)	
83	WiFiA Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	(\$1,435,401)	(\$1,435,401)	(\$1,435,401)	(\$1,435,401)	(\$1,435,401)	
84	Interest on Short-Term Financing		\$0	\$0	(\$37,093)	(\$3,338,388)	(\$3,338,388)	(\$3,338,388)	\$0	\$0	\$0	\$0	\$0	
85	Grants Capital Costs		\$0	\$0	\$0	(\$20,658,185)	(\$29,341,815)	\$0	\$0	\$0	\$0	\$0	(\$1,865,880)	
86	Total Expenses		(\$6,848,048)	(\$8,417,275)	(\$9,320,621)	(\$32,983,816)	(\$42,139,615)	(\$13,453,381)	(\$9,624,421)	(\$10,754,791)	(\$16,577,553)	(\$16,629,309)	(\$15,048,857)	
87	SUBTOTAL - CAPACITY		\$104,892,437	\$104,729,320	\$77,370,989	\$63,238,948	\$40,156,210	\$81,546,412	\$75,008,271	\$69,513,759	\$59,365,165	\$49,038,917	\$40,731,495	
88	Estimated Interest Earnings	6	\$4,254,158	\$4,277,518	\$2,795,667	\$1,434,056	\$838,634	\$980,330	\$1,260,280	\$1,166,258	\$1,040,361	\$875,556	\$725,168	
89	Ending Balance		\$107,815,485	\$109,146,596	\$109,006,839	\$80,166,656	\$64,673,004	\$40,994,843	\$82,526,742	\$76,268,551	\$70,680,018	\$60,405,526	\$49,914,472	\$41,456,662
90														
91														
92	FUND 50: RENEWAL & REPLACEMENT - VEHICLES AND EQUIPMENT													
93	Beginning Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
94	Revenues													
95	Fund 10: Transfer In		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
96	Fund 50: Sale of Surplus		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
97	Funding from SSC Revenue		\$958,985	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
98	Total Revenues		\$958,985	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
99	Expenses													
100	Fund 50: Vehicles & Equipment	7	(\$958,985)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	
101	Total Expenses		(\$958,985)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	
102	SUBTOTAL - FUND 50		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
103	Estimated Interest Earnings	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
104	Ending Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
105														
106	FUND 60: RENEWAL & REPLACEMENT - INFORMATION SYSTEMS													
107	Beginning Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
108	Revenues													
109	Fund 10: Transfer In		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
110	Funding from SSC Revenue		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
111	Total Revenues		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
112	Expenses													
113	Fund 60: IT Master Plan	flat	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	
114	Total Expenses		(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	
115	SUBTOTAL - FUND 60		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
116	Estimated Interest Earnings	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	A	B	C	D	E	F	G	H	I	J	K	L	M
7		Index	Budget	Projected									
8		Tab 1B	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
117	Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118													
119	FUND 75: EMERGENCY												
120	Beginning Balance		\$8,750,000	\$9,500,000	\$10,250,000	\$11,000,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000
121	Revenues												
122	Fund 10: Transfer In		\$750,000	\$750,000	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	Funding from SSC Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	Total Revenues		\$750,000	\$750,000	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Expenses												
126	Fund 75: Supplies/Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	Total Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	SUBTOTAL - FUND 75		\$9,500,000	\$10,250,000	\$11,000,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000
129	Ending Balance	\$8,750,000	\$9,500,000	\$10,250,000	\$11,000,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000

	A	B	C	D	E	F	G	H	I	J	K	L	M	
7		Index	Budget	Projected										
8		Tab 1B	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
130	FUND XX: EBDA EMERGENCY													
131	Beginning Balance		\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	
133	Revenues													
134	Fund 10: Transfer In		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
135	Funding from SSC Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
136	Total Revenues													
137	Expenses													
138	Fund XX: EBDA Emergency		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
139	Total Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
140	SUBTOTAL - FUND XX		\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	
141	Ending Balance		\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	
142														
143			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
144	Fund Balance without Increases		\$112,011,342	\$120,444,121	\$115,459,527	\$109,146,979	\$94,816,337	\$71,636,563	\$43,434,491	\$16,978,670	(\$15,558,607)	(\$50,485,630)	(\$85,517,187)	(\$117,661,559)
145	Fund Balance with Increases		\$112,011,342	\$120,486,367	\$119,259,297	\$120,573,632	\$117,729,049	\$110,162,536	\$102,069,125	\$100,435,895	\$97,326,970	\$96,503,949	\$100,547,148	\$112,712,656
146	Fund Balance w/ Unused Bond Proceeds		\$112,011,342	\$120,486,367	\$119,259,297	\$120,573,632	\$130,861,049	\$135,967,998	\$102,984,600	\$100,435,895	\$97,326,970	\$96,503,949	\$100,547,148	\$112,712,656
147	Balance w/o Increases w/ Unused Bond Proceeds		\$112,011,342	\$120,444,121	\$115,459,527	\$109,146,979	\$107,948,337	\$97,442,026	\$44,349,966	\$16,978,670	(\$15,558,607)	(\$50,485,630)	(\$85,517,187)	(\$117,661,559)
148														
149	Risk Management Reserve	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
150	Operating Reserve Minimum	\$15,965,626	\$15,965,626	\$16,290,585	\$16,937,385	\$17,577,904	\$18,818,002	\$19,485,957	\$20,178,443	\$20,730,460	\$19,803,136	\$20,017,646	\$20,759,206	
151	Industrial Customer Stabilization	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	
152	Emergency	\$8,750,000	\$9,500,000	\$10,250,000	\$11,000,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	
153	Emergency EBDA	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	\$388,899	
154	Minimum/Operating Target	\$27,504,525	\$28,254,525	\$29,329,484	\$30,726,284	\$32,116,803	\$33,356,901	\$34,024,856	\$34,717,342	\$35,269,359	\$34,342,035	\$34,556,545	\$35,298,105	
155														
156	Structural R&R	\$77,882,405	\$77,882,405	\$72,119,519	\$64,151,253	\$55,666,588	\$50,105,127	\$47,548,955	\$43,073,620	\$45,832,320	\$55,323,900	\$64,568,250	\$69,627,780	
157	Operating & CIP Target	\$105,386,929	\$106,136,929	\$101,449,003	\$94,877,537	\$87,783,391	\$83,462,027	\$81,573,811	\$77,790,962	\$81,101,679	\$89,665,935	\$99,124,795	\$104,925,885	
158														
159	Operating Reserve Minimum (25% more)	\$15,965,626	\$15,965,626	\$16,290,585	\$16,937,385	\$17,577,904	\$18,818,002	\$19,485,957	\$20,178,443	\$20,730,460	\$19,803,136	\$20,017,646	\$20,759,206	
160	Maximum Target	\$121,352,555	\$122,102,555	\$117,739,588	\$111,814,922	\$105,361,294	\$102,280,029	\$101,059,768	\$97,969,404	\$101,832,139	\$109,469,071	\$119,142,441	\$125,685,090	
161														
162	Interest Income		\$8,440,312	\$8,978,414	\$6,339,996	\$3,793,489	\$2,647,297	\$2,664,708	\$2,867,463	\$2,735,805	\$2,578,702	\$2,439,453	\$2,417,706	
163														
164	CIP Spending (for chart)		(\$71,424,421)	(\$83,726,726)	(\$86,492,132)	(\$67,892,318)	(\$60,754,646)	(\$51,452,138)	(\$23,802,835)	(\$31,101,120)	(\$37,471,320)	(\$39,833,820)	(\$30,377,700)	
165	Days Cash		685.94	665.47	647.20	608.99	532.42	476.45	452.78	427.12	443.28	456.92	493.96	
166														
167														
168	MAIN OPERATING FUND (without rate increases) - FOR CHART ONLY - UPDATES AUTOMATICALLY													
169	Beginning Balance (includes funds 10, 20, 30 and 40)		\$102,872,443	\$100,579,433	\$96,185,101	\$90,051,662	\$74,924,971	\$55,255,770	\$29,713,749	(\$5,116,125)	(\$43,817,536)	(\$81,649,420)	(\$121,129,132)	
170	Funding from SSC Revenue		(\$7,055,563)	(\$9,025,760)	(\$9,659,006)	(\$17,533,423)	(\$22,225,682)	(\$27,739,682)	(\$36,548,394)	(\$40,224,711)	(\$39,355,184)	(\$41,003,011)	(\$45,806,323)	
171	Non Rate Revenues													
172	Income - External Work Orders		\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	
173	Field Inspection Fees		\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
174	Plan Check Fees		\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	
175	Permits		\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	
176	Overtime Billed		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
177	Miscellaneous Revenue (10 & 20 ONLY)		\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	
178	Sale of Surplus		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
179	Urban Runoff Services		\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	
180	Sampling Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
181	Total Non Rate Revenues		\$1,523,300	\$1,523,300	\$1,523,300	\$1,523,300	\$1,523,300	\$1,523,300	\$1,523,300	\$1,523,300	\$1,523,300	\$1,523,300	\$1,523,300	
182	Transfers (to)/from Funds:													
183	Fund 50: Vehicles		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
184	Fund 60: Information Systems		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
185	Fund 70: Plant & Pump R&R		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
186	Fund 75: Emergency Reserve		(\$750,000)	(\$750,000)	(\$750,000)	(\$750,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	A	B	C	D	E	F	G	H	I	J	K	L	M
7		Index	Budget	Projected									
8		Tab 1B	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
187	Fund 80: Structural		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	Total Transfers		(\$750,000)	(\$750,000)	(\$750,000)	(\$750,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	SUBTOTAL - OPERATING		\$96,590,180	\$92,326,973	\$87,299,395	\$73,291,539	\$54,222,589	\$29,039,388	(\$5,311,344)	(\$43,817,536)	(\$81,649,420)	(\$121,129,132)	(\$165,412,154)
190	Estimated Interest Earnings	6	\$3,989,252	\$3,858,128	\$2,752,267	\$1,633,432	\$1,033,180	\$674,361	\$195,219	\$0	\$0	\$0	\$0
191	Interest Earned in Fund 75	6	\$365,000	\$395,000	\$318,750	\$227,500	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000	\$188,000
192	Ending Balance	\$102,872,443	\$100,579,433	\$96,185,101	\$90,051,662	\$74,924,971	\$55,255,770	\$29,713,749	(\$5,116,125)	(\$43,817,536)	(\$81,649,420)	(\$121,129,132)	(\$165,412,154)
193													
194	SUMMARY		(\$42,247)										
195													
196	MAIN OPERATING FUND Beginning Balance		\$102,872,443	\$100,621,679	\$99,984,871	\$101,478,315	\$97,837,682	\$93,781,742	\$88,348,383	\$78,341,100	\$69,068,040	\$65,340,159	\$64,935,204
197	MAIN OPERATING FUND Ending Balance		\$100,621,679	\$99,984,871	\$101,478,315	\$97,837,682	\$93,781,742	\$88,348,383	\$78,341,100	\$69,068,040	\$65,340,159	\$64,935,204	\$64,962,060
198													
199	MAIN CAPITAL FUND Beginning Balance		\$0	\$10,364,688	\$9,024,426	\$8,095,317	\$8,141,366	\$4,630,793	\$1,970,742	\$10,344,795	\$16,508,930	\$19,413,790	\$23,861,944
200	MAIN CAPITAL FUND Ending Balance		\$10,364,688	\$9,024,426	\$8,095,317	\$8,141,366	\$4,630,793	\$1,970,742	\$10,344,795	\$16,508,930	\$19,413,790	\$23,861,944	\$36,000,596
201													
202	MAIN OPR & CAPITAL FUND Beginning Balance		\$102,872,443	\$110,986,367	\$109,009,297	\$109,573,632	\$105,979,049	\$98,412,536	\$90,319,125	\$88,685,895	\$85,576,970	\$84,753,949	\$88,797,148
203	MAIN OPR & CAPITAL FUND Ending Balance		\$110,986,367	\$109,009,297	\$109,573,632	\$105,979,049	\$98,412,536	\$90,319,125	\$88,685,895	\$85,576,970	\$84,753,949	\$88,797,148	\$100,962,656
204													
205	CAPACITY FUND Beginning Balance		\$107,815,485	\$109,146,596	\$109,006,839	\$80,166,656	\$64,673,004	\$40,994,843	\$82,526,742	\$76,268,551	\$70,680,018	\$60,405,526	\$49,914,472
206	CAPACITY FUND Ending Balance		\$109,146,596	\$109,006,839	\$80,166,656	\$64,673,004	\$40,994,843	\$82,526,742	\$76,268,551	\$70,680,018	\$60,405,526	\$49,914,472	\$41,456,662
207													
208	FUND 50 VEH AND EQUIP R&R Beginning Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	FUND 50 VEH AND EQUIP R&R Ending Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210													
211													
212	FUND 60 INFO SYSTEMS Beginning Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	FUND 60 INFO SYSTEMS Ending Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214													
215													
216	FUND 75 EMERGENCY Beginning Balance		\$8,750,000	\$9,500,000	\$10,250,000	\$11,000,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000
217	FUND 75 EMERGENCY Ending Balance		\$9,500,000	\$10,250,000	\$11,000,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000	\$11,750,000

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
8	CIP						2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
9	Project	Category	Structural (80)	Capacity (90)	Type of Funding	Total	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
78	Plant 12kV Switchgear	Treatment	100%	0%	Future Bond 10	11,329,000	-	-	-	1,009,000	7,224,000	3,096,000	-	-	-	-	-	
79	Plant 12kV Switchgear (ETSU Portion)	Treatment	100%	0%	WIFIA Borrowed	7,712,368	3,167,189	4,545,179	-	-	-	-	-	-	-	-	-	
80	Plant 12kV Switchgear (ETSU Portion)	Treatment	100%	0%	Future SRF4	-	-	-	-	-	-	-	-	-	-	-	-	
81	Plant Additional Power Source	Treatment	50%	50%	PAYGo	10,330,000	-	-	-	-	-	-	-	-	-	-	-	
82	Plant Asset Condition Assessment R&R	Treatment	100%	0%	PAYGo	91,868,000	-	-	-	979,000	827,000	3,562,000	3,648,000	7,877,000	1,132,000	2,646,000	406,000	
83	Plant Mechanical and Electrical Projects	Treatment	100%	0%	PAYGo	9,000,000	-	-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
84	PLC Replacement	Treatment	100%	0%	PAYGo	1,200,000	-	-	-	-	-	-	-	350,000	-	-	-	
85	Primary Clarifier (1 - 4) Seismic Upgrade	Treatment	100%	0%	PAYGo	7,741,000	-	-	-	-	-	-	-	163,000	675,000	2,876,000	4,027,000	
86	Primary Clarifier Rehab (5-6)	Treatment	75%	25%	Future SRF5	34,380,000	-	-	-	686,000	2,828,000	2,806,000	11,224,000	11,224,000	5,612,000	-	-	
87	Secondary Digester No. 1 Insp & Rehab	Treatment	100%	0%	PAYGo	5,403,000	-	-	-	-	-	-	-	-	-	-	-	
88	Secondary Digester No. 2 Insp & Rehab	Treatment	100%	0%	PAYGo	7,145,000	-	-	134,000	1,245,000	-	-	-	-	-	-	-	
89	Seismic Retrofit of Conc. Structures	Treatment	100%	0%	PAYGo	3,000,000	-	300,000	-	300,000	-	300,000	-	300,000	-	300,000	-	
90	Site Drainage Improvements	Treatment	50%	50%	WIFIA Borrowed	3,745,861	3,745,861	-	-	-	-	-	-	-	-	-	-	
91	Site Drainage Improvements	Treatment	50%	50%	Future SRF4	-	-	-	-	-	-	-	-	-	-	-	-	
92	Site Drainage Improvements	Treatment	50%	50%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
93	Site Drainage Improvements	Treatment	50%	50%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
94	Standby Power Generation System Upgrade	Treatment	100%	0%	Issued SRF Debt	4,582,000	1,444,000	3,138,000	-	-	-	-	-	-	-	-	-	
95	Standby Power Generator No. 4	Treatment	0%	100%	PAYGo	29,997,000	-	-	-	-	-	-	-	-	-	-	-	
96	Switchboard 3 and MCC 2S Replacement	Treatment	100%	0%	PAYGo	2,423,000	1,253,000	1,170,000	-	-	-	-	-	-	-	-	-	
97	Thermal Dryer	Treatment	60%	40%	PAYGo	33,425,000	-	-	-	-	-	-	1,629,000	1,888,000	11,963,000	11,963,000	5,982,000	
98	Thickeners 1 and 2 Rehabilitation	Treatment	100%	0%	PAYGo	3,432,000	275,000	2,210,000	947,000	-	-	-	-	-	-	-	-	
99	Thickeners 3 and 4 Rehabilitation	Treatment	100%	0%	PAYGo	3,708,000	-	-	-	-	-	-	-	-	-	-	638,000	
100	ETSU Campus Solar	Treatment	100%	0%	PAYGo	2,500,000	250,000	850,000	1,400,000	-	-	-	-	-	-	-	-	
101	ETSU Campus Solar	Treatment	100%	0%	Grant 1	2,500,000	250,000	850,000	1,400,000	-	-	-	-	-	-	-	-	
102	WAS Thickeners	Treatment	100%	0%	Future SRF2	26,409,000	50,000	1,305,000	7,516,000	10,022,000	7,516,000	-	-	-	-	-	-	
103	PAY 2025 INTEREST COSTS FOR TWO YEARS	Treatment	100%	0%	PAYGo	-	-	-	-	-	-	-	-	-	-	-	-	
104						-	-	-	-	-	-	-	-	-	-	-	-	
105	ETSU PROJECTS																	
106	1A Campus Buildings - Series 2	Admin Facilities	100%	0%	WIFIA Borrowed	32,376,577	32,376,577	-	-	-	-	-	-	-	-	-	-	
107	1A Campus Buildings - Series 2	Admin Facilities	100%	0%	Future SRF4	-	-	-	-	-	-	-	-	-	-	-	-	
108	1A Campus Buildings - Series 3	Admin Facilities	100%	0%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
109	1A Aeration Basin Modifications	Treatment	60%	40%	WIFIA Borrowed	67,141,615	30,130,778	23,464,111	13,546,726	-	-	-	-	-	-	-	-	
110	1A Aeration Basin Modifications	Treatment	60%	40%	Future SRF4	-	-	-	-	-	-	-	-	-	-	-	-	
111	1A Aeration Basin Modifications	Treatment	60%	40%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
112	1A Blower 7-10 Replacement	Treatment	60%	40%	WIFIA Borrowed	1,194,173	1,194,173	-	-	-	-	-	-	-	-	-	-	
113	1A Blower 7-10 Replacement	Treatment	60%	40%	Future SRF4	-	-	-	-	-	-	-	-	-	-	-	-	
114	1A Blower 7-10 Replacement	Treatment	60%	40%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
115	1A Aeration Basin No. 8	Treatment	40%	60%	WIFIA Borrowed	5,513,454	5,513,454	-	-	-	-	-	-	-	-	-	-	
116	1A Aeration Basin No. 8	Treatment	40%	60%	Future SRF4	-	-	-	-	-	-	-	-	-	-	-	-	
117	1A Aeration Basin No. 8	Treatment	40%	60%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
118	Aeration Internal Lift Pumps	Treatment	60%	40%	WIFIA Borrowed	3,232,698	3,232,698	-	-	-	-	-	-	-	-	-	-	
119	Aeration Internal Lift Pumps	Treatment	60%	40%	Future SRF4	-	-	-	-	-	-	-	-	-	-	-	-	
120	Aeration Internal Lift Pumps	Treatment	60%	40%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
121	1B New Secondary Clarifiers	Treatment	60%	40%	WIFIA Borrowed	101,971,531	4,777,778	54,444,444	17,522,142	8,417,427	16,809,740	-	-	-	-	-	-	
122	1B New Secondary Clarifiers	Treatment	60%	40%	Future SRF4	85,076,667	-	-	45,896,747	39,179,920	-	-	-	-	-	-	-	
123	1B New Secondary Clarifiers	Treatment	60%	40%	Future Bond 11	33,583,332	-	-	-	-	5,805,554	27,777,778	-	-	-	-	-	
124	Switchboard 4 Replacement	Treatment	60%	40%	WIFIA Borrowed	2,211,111	500,000	1,711,111	-	-	-	-	-	-	-	-	-	
125	Switchboard 4 Replacement	Treatment	60%	40%	Future SRF4	-	-	-	-	-	-	-	-	-	-	-	-	
126	Switchboard 4 Replacement	Treatment	60%	40%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
127	1B Effluent Facilities	Treatment	60%	40%	WIFIA Borrowed	40,008,334	1,555,556	13,444,444	-	18,341,667	6,666,667	-	-	-	-	-	-	
128	1B Effluent Facilities	Treatment	60%	40%	Future SRF4	24,701,111	-	-	24,701,111	-	-	-	-	-	-	-	-	
129	1B Effluent Facilities	Treatment	60%	40%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
130	1C Plant Equalization and Storage	Treatment	25%	75%	WIFIA Borrowed	12,171,944	-	-	-	2,000,000	10,171,944	-	-	-	-	-	-	
131	1C Plant Equalization and Storage	Treatment	25%	75%	Future SRF4	1,333,333	-	-	1,333,333	-	-	-	-	-	-	-	-	
132	1C Plant Equalization and Storage	Treatment	25%	75%	Future Bond 11	30,515,834	-	-	-	-	-	26,447,056	4,068,778	-	-	-	-	
133	Other Bond 11 (or SRF) expenses - Accrued int, consult, prior costs	Treatment	60%	40%	Future Bond 11	-	-	-	-	-	-	-	-	-	-	-	-	
134	Phase 2 Nutrient Removal (Lvl 2 Year - round)	Treatment	50%	50%	Future Bond 12	149,180,000	-	-	-	-	-	-	-	-	-	-	-	
135	Phase 2 Nutrient Removal (Lvl 2 Year - round)	Treatment	50%	50%	Future Bond 12	149,180,000	-	-	-	-	-	-	-	-	-	-	-	
136	Blank																	
137	Blank																	
138	Blank																	
139	Blank																	
140	Blank																	
141	Blank																	
142	Blank																	
143	Blank																	
144	Blank																	
145	Blank																	
146	Blank																	
147	Blank																	
148	Blank																	
149	Blank																	
150	Total						1,639,002,054	104,904,064	136,353,289	144,831,059	110,216,014	94,813,905	94,829,945	33,835,778	40,148,000	52,293,000	53,135,000	40,872,000

Rec of Model CIP to Budget CIP
1,655,460,000 CIP per bud doc
(382,186,000) remove CIP ETSU
452,489,943 Add 90% CIP ETSU line 102 - 104
18,429,000 4 Yr note issuance interest
1,744,192,943
(105,190,889)
1,639,002,054 Adjusted CIP per G 167

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Union Sanitary District											
2	Financial Model											
3	Table 5B. Debt Cash Flow											
4												
5												
6	FUND 80 SRF CASH FLOW	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
7	SRF Project Costs	(\$45,000)	(\$1,174,500)	(\$45,187,243)	(\$30,640,007)	(\$8,673,300)	(\$1,894,050)	(\$8,398,800)	(\$12,320,100)	(\$12,020,400)	(\$12,754,800)	(\$6,814,800)
8	SRF Reimbursements to Main Capital Res	\$45,000	\$1,174,500	\$45,187,243	\$30,640,007	\$8,673,300	\$1,894,050	\$8,398,800	\$12,320,100	\$12,020,400	\$12,754,800	\$6,814,800
9	Net Transfer (to)/from Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10												
11												
12	FUND 90 SRF CASH FLOW	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
13	SRF Project Costs	\$0	\$0	(\$26,315,229)	(\$14,259,121)	(\$636,300)	(\$631,350)	(\$2,525,400)	(\$2,525,400)	(\$1,262,700)	\$0	\$0
14	SRF Reimbursements to Main Capital Res	\$0	\$0	\$0	\$26,315,229	\$14,259,121	\$636,300	\$631,350	\$2,525,400	\$2,525,400	\$1,262,700	\$0
15	Net Transfer (to)/from Reserves	\$0	\$0	\$26,315,229	(\$12,056,107)	(\$13,622,821)	(\$4,950)	\$1,894,050	\$0	(\$1,262,700)	(\$1,262,700)	\$0
16												
17												
18	FUND 80 BOND CASH FLOW	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
19	Beg Bond Project Balance	\$0	\$0	\$0	\$0	\$13,132,000	\$25,805,463	\$915,475	(\$0)	(\$0)	(\$0)	(\$0)
20	Bond Project Costs	\$0	\$0	\$0	(\$1,284,300)	(\$12,327,599)	(\$24,889,988)	(\$915,475)	\$0	\$0	\$0	\$0
21	Bond Proceeds [1]	\$0	\$0	\$0	\$14,416,300	\$25,001,062	\$0	\$0	\$0	\$0	\$0	\$0
22	End Bond Project Balance	\$0	\$0	\$0	\$13,132,000	\$25,805,463	\$915,475	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
23	[1] Does not includes 2% Bond Issuance											
24												
25												
26	FUND 90 BOND CASH FLOW	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
27	Beg Bond Project Balance	\$0	\$0	\$0	\$0	\$0	\$30,598,188	\$2,746,425	(\$0)	(\$0)	(\$0)	(\$0)
28	Bond Project Costs	\$0	\$0	\$0	\$0	(\$2,089,999)	(\$27,851,763)	(\$2,746,425)	\$0	\$0	\$0	\$0
29	Bond Proceeds [1]	\$0	\$0	\$0	\$0	\$32,688,187	\$0	\$0	\$0	\$0	\$0	\$0
30	End Bond Project Balance	\$0	\$0	\$0	\$0	\$30,598,188	\$2,746,425	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
31	[1] Does not includes 2% Bond Issuance											

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Union Sanitary District												
2	Financial Model												
3	Table 5C. Grant Cash Flow												
4													
5	Note: It is assumed that grants are restricted funds so therefore they do not flow into Reserve tab. This tab is for tracking purposes only.												
6													
7		Grant Cash Flow	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
8		Beginning Grant Balance	\$0	\$42,460,200	\$41,695,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200
9		Grant #1 Dispersements	\$42,685,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Grant #2 Dispersements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Grant #3 Dispersements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Grant #4 Dispersements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Grant #5 Dispersements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Grant Project Costs	\$225,000	\$765,000	\$1,260,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,664,700
15		Ending Grant Balance	\$42,460,200	\$41,695,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$40,435,200	\$35,770,500

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Union Sanitary District											
2		Financial Model											
3		Table 5D. STF Project Cash Flow											
4													
5													
6													
7		Short-Term Financing Cash Flow Fund 80	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
8		Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		New Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Project Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12													
13		Short-Term Financing Cash Flow Fund 90	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
14		Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		New Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Project Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18													
19		Short-Term Financing Cash Flow Total	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
20		Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		New Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Project Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	K	L
1	Union Sanitary District											
2	Financial Model											
3	Table 5E. Short Term Financing											
4			Loan Year	Interest	Years	Bond Interest	Bond Terms	Bond PMT Begir	Bond PMT			
5	Short Term Loan #1	\$0	2024	2.0%	5	4.2%	30	2029	\$0			
6	Short Term Loan #2	\$0	2025	2.0%	3	4.2%	30	2028	\$0			
7	Short Term Loan #3	\$0	2027	2.0%	5	4.2%	30	2032	\$0			
8	Short Term Loan #4	\$0	2028	2.0%	5	4.2%	30	2033	\$0			
9	Short Term Loan #5	\$0	2030	2.0%	5	4.2%	30	2035	\$0			
10	Short Term Loan #6	\$0	2020	2.0%	1	4.2%	30	2021	\$0			
11	Short Term Loan #7	\$0	2020	2.0%	1	4.2%	30	2021	\$0			
12	Short Term Loan #8	\$0	2025	2.0%	1	4.2%	30	2026	\$0			
13	Short Term Loan #9	\$0	2020	2.0%	1	4.2%	30	2021	\$0			
14	Short Term Loan #10	\$0	2020	2.0%	1	4.2%	30	2021	\$0			
15												
16		Fiscal Year										
17		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
18	Short Term Loan #1											
19	Loan Amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Interest Payment	\$0	\$0	\$105,981	\$9,538,250	\$9,538,250	\$9,538,250	\$0	\$0	\$0	\$0	\$0
21	Annual Bond Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Total Payments	\$0	\$0	\$105,981	\$9,538,250	\$9,538,250	\$9,538,250	\$0	\$0	\$0	\$0	\$0
23												
77												
78												
79	Fund 80 Project:	\$0	65.0%									
80	Fund 90 Project:	\$0	35.0%									
81	Total	\$0	0.0%									
82												
83												
84												
85	Totals											
86	Loan Amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	Interest Payment	\$0	\$0	\$105,981	\$9,538,250	\$9,538,250	\$9,538,250	\$0	\$0	\$0	\$0	\$0
88	Annual Bond Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	Total Payments	\$0	\$0	\$105,981	\$9,538,250	\$9,538,250	\$9,538,250	\$0	\$0	\$0	\$0	\$0
90												
91												
92	Fund 80 Total											
93	Loan Amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	Interest Payment	\$0	\$0	\$68,888	\$6,199,863	\$6,199,863	\$6,199,863	\$0	\$0	\$0	\$0	\$0
95	Annual Bond Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	Total Payments	\$0	\$0	\$68,888	\$6,199,863	\$6,199,863	\$6,199,863	\$0	\$0	\$0	\$0	\$0
97												
98	Fund 90 Total											
99	Loan Amount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	Interest Payment	\$0	\$0	\$37,093	\$3,338,388	\$3,338,388	\$3,338,388	\$0	\$0	\$0	\$0	\$0
101	Annual Bond Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	Total Payments	\$0	\$0	\$37,093	\$3,338,388	\$3,338,388	\$3,338,388	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Union Sanitary District														
2	Financial Model														
3	Table 7A. Current SRF Debt														
4															
5															
6															
7															
8			Allocation %		Budget	Projected									
9	Current SRF's	Structural	Capacity		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
10															
11	SRF Loan #1		Fund 80	Fund 90											
12	SBP	Principal				883,309	1,013,188	1,009,408	1,017,483	1,025,623	1,033,828	1,042,098	1,050,435	1,058,839	1,067,309
13		Interest				204,537	248,528	252,308	244,233	236,093	227,888	219,617	211,281	202,877	194,406
14		Subtotal	100%	0%	\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716
59															
60															
61					2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
62	Total				\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716
63	Fund 80				\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716
64	Fund 90				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65															
66		Total Principal			\$0	\$883,309	\$1,013,188	\$1,009,408	\$1,017,483	\$1,025,623	\$1,033,828	\$1,042,098	\$1,050,435	\$1,058,839	\$1,067,309
67		Total Interest			\$0	\$204,537	\$248,528	\$252,308	\$244,233	\$236,093	\$227,888	\$219,617	\$211,281	\$202,877	\$194,406
68															
69															
70	Grand total - Current SRF Payments				\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716
71															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Union Sanitary District														
2	Financial Model														
3	Table 7B. Future SRF Debt														
4															
5															
6					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
7			Allocation %		Budget	Projected									
8			Structural	Capacity	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
9			Fund 80	Fund 90											
19	Future SRF2														
20					\$0	\$0	\$0	\$0	\$0	\$1,195,330	\$1,195,330	\$1,195,330	\$1,195,330	\$1,195,330	\$1,195,330
21					\$0	\$0	\$0	\$0	\$0	\$25,018,605	\$24,448,740	\$23,864,629	\$23,265,915	\$22,652,233	\$22,023,208
22					\$0	\$0	\$0	\$0	\$0	\$569,865	\$584,111	\$598,714	\$613,682	\$629,024	\$644,750
23					\$0	\$0	\$0	\$0	\$0	\$625,465	\$611,219	\$596,616	\$581,648	\$566,306	\$550,580
24					\$0	\$0	\$0	\$0	\$0	\$24,448,740	\$23,864,629	\$23,265,915	\$22,652,233	\$22,023,208	\$21,378,459
25					\$0	\$45,000	\$1,219,500	\$7,983,900	\$17,003,700	\$23,768,100	\$0	\$0	\$0	\$0	\$0
26					\$0	\$1,125	\$30,488	\$199,598	\$425,093	\$594,203	\$0	\$0	\$0	\$0	\$0
27			100%	0%	\$0	\$0	\$0	\$0	\$0	\$1,195,330	\$1,195,330	\$1,195,330	\$1,195,330	\$1,195,330	\$1,195,330
28	Future SRF3														
29					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354,600	\$3,166,200	\$3,166,200	\$4,395,600
35					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,865	\$79,155	\$79,155	\$109,890
36			100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Future SRF4														
38					\$0	\$0	\$0	\$0	\$0	\$5,213,422	\$5,213,422	\$5,213,422	\$5,213,422	\$5,213,422	\$5,213,422
39					\$0	\$0	\$0	\$0	\$0	\$109,118,452	\$106,632,991	\$104,085,393	\$101,474,106	\$98,797,537	\$98,797,537
40					\$0	\$0	\$0	\$0	\$0	\$2,485,461	\$2,547,597	\$2,611,287	\$2,676,570	\$2,743,484	\$2,743,484
41					\$0	\$0	\$0	\$0	\$0	\$2,727,961	\$2,665,825	\$2,602,135	\$2,536,853	\$2,469,938	\$2,469,938
42					\$0	\$0	\$0	\$0	\$0	\$106,632,991	\$104,085,393	\$101,474,106	\$98,797,537	\$96,054,053	\$96,054,053
43					\$0	\$0	\$0	\$64,738,072	\$100,000,000	\$100,000,000	\$100,000,000	\$0	\$0	\$0	\$0
44					\$0	\$0	\$0	\$1,618,452	\$2,500,000	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0
45			60%	40%	\$0	\$0	\$0	\$0	\$0	\$5,213,422	\$5,213,422	\$5,213,422	\$5,213,422	\$5,213,422	\$5,213,422
46	Future SRF5														
47					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,576,388	\$1,576,388
48					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,994,270	\$32,242,738
49					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$751,532	\$770,320
50					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$824,857	\$806,068
51					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,242,738	\$31,472,418
52					\$0	\$0	\$0	\$0	\$617,400	\$3,162,600	\$5,688,000	\$15,789,600	\$25,891,200	\$30,942,000	\$0
53					\$0	\$0	\$0	\$0	\$15,435	\$79,065	\$142,200	\$394,740	\$647,280	\$773,550	\$0
54			75%	25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,576,388	\$1,576,388

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Union Sanitary District														
2	Financial Model														
3	Table 7B. Future SRF Debt														
4															
5															
6					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
7			Allocation %		Budget	Projected									
8			Structural	Capacity	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
73	Future SRF8														
74		Payments			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,101,249
75		Beg Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,049,473
76		Principal			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525,013
77		Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$576,237
78		Ending Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,524,460
79		Total Disbursement			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$468,000	\$2,400,300	\$10,632,600	\$22,158,000
80		Interest Accrued			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,700	\$60,008	\$265,815	\$553,950
81		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,101,249
82	Future SRF9														
83		Payments			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84		Beg Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85		Principal			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86		Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
238															
239															
240	Totals														
241		Payments			\$0	\$0	\$0	\$0	\$0	\$1,195,330	\$6,408,752	\$6,408,752	\$6,408,752	\$7,985,140	\$9,086,390
242		Beg Balance			\$0	\$0	\$0	\$0	\$0	\$25,018,605	\$133,567,192	\$130,497,620	\$127,351,308	\$157,120,609	\$176,112,956
243		Principal			\$0	\$0	\$0	\$0	\$0	\$569,865	\$3,069,572	\$3,146,312	\$3,224,969	\$4,057,125	\$4,683,566
244		Interest			\$0	\$0	\$0	\$0	\$0	\$625,465	\$3,339,180	\$3,262,440	\$3,183,783	\$3,928,015	\$4,402,824
245		Ending Balance			\$0	\$0	\$0	\$0	\$0	\$24,448,740	\$130,497,620	\$127,351,308	\$124,126,339	\$153,063,483	\$171,429,390
246		Total Disbursement			\$0	\$45,000	\$1,219,500	\$72,721,972	\$117,621,100	\$126,930,700	\$105,688,000	\$16,612,200	\$31,457,700	\$44,740,800	\$26,553,600
247		Interest Accrued			\$0	\$1,125	\$30,488	\$199,598	\$440,528	\$673,268	\$142,200	\$415,305	\$786,443	\$1,118,520	\$663,840
248		Total			\$0	\$0	\$0	\$0	\$0	\$1,195,330	\$6,408,752	\$6,408,752	\$6,408,752	\$7,985,140	\$9,086,390
249															
250		Total Structural (Fund 80)			\$0	\$0	\$0	\$0	\$0	\$1,195,330	\$4,301,487	\$4,301,487	\$4,301,487	\$5,483,778	\$6,585,028
251		Total Capacity (Fund 90)			\$0	\$0	\$0	\$0	\$0	\$0	\$2,107,265	\$2,107,265	\$2,107,265	\$2,501,362	\$2,501,362
252															
253															
254		Fund 80 Balance			\$0	\$0	\$0	\$0	\$0	\$25,018,605	\$89,461,514	\$87,396,565	\$85,279,992	\$107,856,208	\$128,118,307
255		Fund 90 Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$44,105,678	\$43,101,055	\$42,071,316	\$49,264,401	\$47,994,649
256					\$0	\$0	\$0	\$0	\$0	\$25,018,605	\$133,567,192	\$130,497,620	\$127,351,308	\$157,120,609	\$176,112,956

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Union Sanitary District														
2	Financial Model														
3	Table 7C. Current Bonds														
4															
5															
6					2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
7			Allocation %		Budget	Projected									
8			Structural	Capacity	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
9	Current Bonds														
10															
11	Series 2020A Revenue Bonds		Fund 80	Fund 90											
12		Principal			\$2,780,000	\$2,010,000	\$2,090,000	\$2,175,000	\$2,260,000	\$2,290,000	\$2,385,000	\$2,485,000	\$2,585,000	\$2,690,000	\$2,800,000
13		Interest			\$2,023,000	\$1,927,200	\$1,845,200	\$1,759,900	\$1,671,200	\$1,580,200	\$1,486,700	\$1,389,300	\$1,287,900	\$1,182,400	\$1,072,600
14		Subtotal	43%	57%	\$4,803,000	\$3,937,200	\$3,935,200	\$3,934,900	\$3,931,200	\$3,870,200	\$3,871,700	\$3,874,300	\$3,872,900	\$3,872,400	\$3,872,600
15	Series 2021A Revenue Bonds														
16		Principal			\$1,925,000	\$2,005,000	\$2,085,000	\$2,170,000	\$2,270,000	\$2,385,000	\$2,495,000	\$2,595,000	\$2,705,000	\$2,815,000	\$2,930,000
17		Interest			\$2,964,638	\$2,886,038	\$2,804,238	\$2,719,138	\$2,618,988	\$2,502,613	\$2,393,088	\$2,291,288	\$2,185,288	\$2,074,888	\$1,959,988
18		Subtotal	86%	14%	\$4,889,638	\$4,891,038	\$4,889,238	\$4,889,138	\$4,888,988	\$4,887,613	\$4,888,088	\$4,886,288	\$4,890,288	\$4,889,888	\$4,889,988
19	Bond 3														
20		Principal													
21		Interest													
22		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Bond 4														
24		Principal													
25		Interest													
26		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Bond 5														
28		Principal													
29		Interest													
30		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31															
32															
33					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
34	Total				\$9,692,638	\$8,828,238	\$8,824,438	\$8,824,038	\$8,820,188	\$8,757,813	\$8,759,788	\$8,760,588	\$8,763,188	\$8,762,288	\$8,762,588
35	Fund 80				\$6,270,170	\$5,899,117	\$5,896,709	\$5,896,494	\$5,894,775	\$5,867,365	\$5,868,418	\$5,867,988	\$5,870,826	\$5,870,267	\$5,870,439
36	Fund 90				\$3,422,468	\$2,929,120	\$2,927,728	\$2,927,543	\$2,925,413	\$2,890,448	\$2,891,369	\$2,892,599	\$2,892,361	\$2,892,020	\$2,892,148
37															
38			Total Principal		\$4,705,000	\$4,015,000	\$4,175,000	\$4,345,000	\$4,530,000	\$4,675,000	\$4,880,000	\$5,080,000	\$5,290,000	\$5,505,000	\$5,730,000
39			Total Interest		\$4,987,638	\$4,813,238	\$4,649,438	\$4,479,038	\$4,290,188	\$4,082,813	\$3,879,788	\$3,680,588	\$3,473,188	\$3,257,288	\$3,032,588
40															
41															
42															
43															
44	Grand Total - Bond Debt Service	Residential: per District Staff.			\$9,692,638	\$8,828,238	\$8,824,438	\$8,824,038	\$8,820,188	\$8,757,813	\$8,759,788	\$8,760,588	\$8,763,188	\$8,762,288	\$8,762,588
45															
46	Total Structural (Fund 80)	Inflow & Infiltration: Per District Staf			\$6,270,170	\$5,899,117	\$5,896,709	\$5,896,494	\$5,894,775	\$5,867,365	\$5,868,418	\$5,867,988	\$5,870,826	\$5,870,267	\$5,870,439
47	Total Capacity (Fund 90)				\$3,422,468	\$2,929,120	\$2,927,728	\$2,927,543	\$2,925,413	\$2,890,448	\$2,891,369	\$2,892,599	\$2,892,361	\$2,892,020	\$2,892,148

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Union Sanitary District														
2	Financial Model														
3	Table 7D. Future Bonds														
4															
5															
6															
7			Allocation %		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
8			Structural	Capacity	Budgeted	Projected									
9			Fund 80	Fund 90	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
73	Bond 10														
74	Payments				\$0	\$0	\$0	\$799,510	\$799,510	\$799,510	\$799,510	\$799,510	\$799,510	\$799,510	\$799,510
75	Beg Balance				\$0	\$0	\$0	\$14,704,626	\$14,419,778	\$14,124,960	\$13,819,823	\$13,504,007	\$13,177,137	\$12,838,827	\$12,488,676
76	Principal				\$0	\$0	\$0	\$284,848	\$294,818	\$305,136	\$315,816	\$326,870	\$338,310	\$350,151	\$362,406
77	Interest				\$0	\$0	\$0	\$514,662	\$504,692	\$494,374	\$483,694	\$472,640	\$461,200	\$449,359	\$437,104
78	Ending Balance				\$0	\$0	\$0	\$14,419,778	\$14,124,960	\$13,819,823	\$13,504,007	\$13,177,137	\$12,838,827	\$12,488,676	\$12,126,269
79	Subtotal	100%	0%		\$0	\$0	\$0	\$799,510	\$799,510	\$799,510	\$799,510	\$799,510	\$799,510	\$799,510	\$799,510
80	Bond 11														
81	Payments				\$0	\$0	\$0	\$0	\$0	\$3,199,374	\$3,199,374	\$3,199,374	\$3,199,374	\$3,199,374	\$3,199,374
82	Beg Balance				\$0	\$0	\$0	\$0	\$0	\$58,843,034	\$57,703,166	\$56,523,403	\$55,302,348	\$54,038,556	\$52,730,532
83	Principal				\$0	\$0	\$0	\$0	\$0	\$1,139,868	\$1,179,763	\$1,221,055	\$1,263,792	\$1,308,025	\$1,353,806
84	Interest				\$0	\$0	\$0	\$0	\$0	\$2,059,506	\$2,019,611	\$1,978,319	\$1,935,582	\$1,891,349	\$1,845,569
85	Ending Balance				\$0	\$0	\$0	\$0	\$0	\$57,703,166	\$56,523,403	\$55,302,348	\$54,038,556	\$52,730,532	\$51,376,726
86	Subtotal	43%	57%		\$0	\$0	\$0	\$0	\$0	\$3,199,374	\$3,199,374	\$3,199,374	\$3,199,374	\$3,199,374	\$3,199,374
115	Bonds originating from short-term financing														
116	Fund 80 Payments														
117					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	Fund 90 Payments														
119					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120															
121															
122	Totals				\$0	\$0	\$0	\$514,662	\$504,692	\$2,553,880	\$2,503,305	\$2,450,959	\$2,396,782	\$2,340,708	\$2,282,672
123	Principal				\$0	\$0	\$0	\$284,848	\$294,818	\$1,445,004	\$1,495,580	\$1,547,925	\$1,602,102	\$1,658,176	\$1,716,212
124	Short-term financing Bonds				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Total				\$0	\$0	\$0	\$799,510	\$799,510	\$3,998,884	\$3,998,885	\$3,998,884	\$3,998,884	\$3,998,884	\$3,998,884
126															
127															
128	Total Structural (Fund 80)				\$0	\$0	\$0	\$799,510	\$799,510	\$2,186,038	\$2,186,038	\$2,186,038	\$2,186,038	\$2,186,038	\$2,186,038
129	Total Capacity (Fund 90)				\$0	\$0	\$0	\$0	\$0	\$1,812,846	\$1,812,846	\$1,812,846	\$1,812,846	\$1,812,846	\$1,812,846
130					\$0	\$0	\$0	\$799,510	\$799,510	\$3,998,884	\$3,998,884	\$3,998,884	\$3,998,884	\$3,998,884	\$3,998,884

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Union Sanitary District														
2	Financial Model														
3	Table 7E. Current WIFIA Loans														
4															
5															
6					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
7			Allocation %		Budget	Projected									
8			Structural	Capacity	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
9			Fund 80	Fund 90											
10	WIFIA Loan 1														
11		Principal													
12		Interest													
13		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	WIFIA Loan 2														
15		Principal													
16		Interest													
17		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	WIFIA Loan 3														
19		Principal													
20		Interest													
21		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	WIFIA Loan 4														
23		Principal													
24		Interest													
25		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	WIFIA Loan 5														
27		Principal													
28		Interest													
29		Subtotal	100%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30															
31	Totals	Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Principal			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34															
35															
36		Total Structural (Fund 80)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Capacity (Fund 90)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Union Sanitary District														
2	Financial Model														
3	Table 7F. Future WIFIA Loans														
4															
5															
6															
7			Allocation %		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
8			Structural	Capacity	Budget	Projected									
9			Fund 80	Fund 90	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
10	WIFIA Loan 1														
11		Payments			\$0	\$0	\$0	\$0			\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867
12		Beg Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,252,867	-\$20,700,538	-\$31,346,716	-\$42,195,170
13		Principal			\$0	\$0	\$0	\$0	\$0	\$0	\$10,447,671	\$10,447,671	\$10,646,177	\$10,848,455	\$11,054,575
14		Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$194,804	-\$393,310	-\$595,588	-\$801,708
15		Ending Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,252,867	-\$20,700,538	-\$31,346,716	-\$42,195,170
16		Subtotal	86%	14%	\$0	\$0	\$0	\$0	\$0	\$0	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867
17	WIFIA Loan 2														
18		Payments			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Beg Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Principal			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Ending Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Subtotal	0%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WIFIA Loan 3														
25		Payments			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Beg Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Principal			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Ending Balance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Subtotal	0%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45															
46	Inflow & Infiltration: Per District Staff.														
47	Totals	Payments			\$0	\$0	\$0	\$0	\$0	\$0	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867
48		Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$194,804	-\$393,310	-\$595,588	-\$801,708
49		Principal			\$0	\$0	\$0	\$0	\$0	\$0	\$10,252,867	\$10,447,671	\$10,646,177	\$10,848,455	\$11,054,575
50		Accrued Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51		Total			\$0	\$0	\$0	\$0	\$0	\$0	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867
52															
53															
54		Total Structural (Fund 80)			\$0	\$0	\$0	\$0	\$0	\$0	\$8,817,466	\$8,817,466	\$8,817,466	\$8,817,466	\$8,817,466
55		Total Capacity (Fund 90)			\$0	\$0	\$0	\$0	\$0	\$0	\$1,435,401	\$1,435,401	\$1,435,401	\$1,435,401	\$1,435,401

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Union Sanitary District												
2	Financial Model												
3	Table 7G. Total Debt												
4													
5													
6													
7													
8			Budget	Projected									
9			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
10	SRF												
11	Current SRF		\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716
12	Future SRF		\$0	\$0	\$0	\$0	\$0	\$1,195,330	\$6,408,752	\$6,408,752	\$6,408,752	\$7,985,140	\$9,086,390
13	Total		\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$2,457,046	\$7,670,468	\$7,670,468	\$7,670,468	\$9,246,856	\$10,348,106
14													
15	Current SRF 80		\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716	\$1,261,716
16	Future SRF 80		\$0	\$0	\$0	\$0	\$0	\$1,195,330	\$4,301,487	\$4,301,487	\$4,301,487	\$5,483,778	\$6,585,028
17	Total		\$0	\$1,087,846	\$1,261,716	\$1,261,716	\$1,261,716	\$2,457,046	\$5,563,203	\$5,563,203	\$5,563,203	\$6,745,494	\$7,846,744
18													
19	Current SRF 90		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Future SRF 90		\$0	\$0	\$0	\$0	\$0	\$0	\$2,107,265	\$2,107,265	\$2,107,265	\$2,501,362	\$2,501,362
21	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$2,107,265	\$2,107,265	\$2,107,265	\$2,501,362	\$2,501,362
22													
23	Bonds												
24	Current Bonds		\$9,692,638	\$8,828,238	\$8,824,438	\$8,824,038	\$8,820,188	\$8,757,813	\$8,759,788	\$8,760,588	\$8,763,188	\$8,762,288	\$8,762,588
25	Future Bonds		\$0	\$0	\$0	\$799,510	\$799,510	\$3,998,884	\$3,998,885	\$3,998,884	\$3,998,884	\$3,998,884	\$3,998,884
26	Total		\$9,692,638	\$8,828,238	\$8,824,438	\$9,623,548	\$9,619,698	\$12,756,697	\$12,758,673	\$12,759,472	\$12,762,072	\$12,761,172	\$12,761,472
27													
28	Current Bonds 80		\$6,270,170	\$5,899,117	\$5,896,709	\$5,896,494	\$5,894,775	\$5,867,365	\$5,868,418	\$5,867,988	\$5,870,826	\$5,870,267	\$5,870,439
29	Future Bonds 80		\$0	\$0	\$0	\$799,510	\$799,510	\$2,186,038	\$2,186,038	\$2,186,038	\$2,186,038	\$2,186,038	\$2,186,038
30	Total		\$6,270,170	\$5,899,117	\$5,896,709	\$6,696,004	\$6,694,285	\$8,053,403	\$8,054,456	\$8,054,026	\$8,056,864	\$8,056,305	\$8,056,477
31													
32	Current Bonds 90		\$3,422,468	\$2,929,120	\$2,927,728	\$2,927,543	\$2,925,413	\$2,890,448	\$2,891,369	\$2,892,599	\$2,892,361	\$2,892,020	\$2,892,148
33	Future Bonds 90		\$0	\$0	\$0	\$0	\$0	\$1,812,846	\$1,812,846	\$1,812,846	\$1,812,846	\$1,812,846	\$1,812,846
34	Total		\$3,422,468	\$2,929,120	\$2,927,728	\$2,927,543	\$2,925,413	\$4,703,294	\$4,704,215	\$4,705,445	\$4,705,207	\$4,704,866	\$4,704,994
35													
36	Other Loans												
37	Current Other Loans		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Future Other Loans		\$0	\$0	\$0	\$0	\$0	\$0	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867
39	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867	\$10,252,867
40													
41	Current Other Loans 80		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Future Other Loans 80		\$0	\$0	\$0	\$0	\$0	\$0	\$8,817,466	\$8,817,466	\$8,817,466	\$8,817,466	\$8,817,466
43	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$8,817,466	\$8,817,466	\$8,817,466	\$8,817,466	\$8,817,466
44													
45	Current Other Loans 90	Residential: per District Staff.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Future Other Loans 90	Inflow & Infiltration: Per Distric	\$0	\$0	\$0	\$0	\$0	\$0	\$1,435,401	\$1,435,401	\$1,435,401	\$1,435,401	\$1,435,401
47	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$1,435,401	\$1,435,401	\$1,435,401	\$1,435,401	\$1,435,401
48													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Union Sanitary District												
2	Financial Model												
3	Table 7G. Total Debt												
4													
5													
6													
7													
8			Budget	Projected									
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
49	Short Term Financing (interest only)												
50	Fund 80 Interest		\$0	\$0	\$68,888	\$6,199,863	\$6,199,863	\$6,199,863	\$0	\$0	\$0	\$0	\$0
51	Fund 90 Interest		\$0	\$0	\$37,093	\$3,338,388	\$3,338,388	\$3,338,388	\$0	\$0	\$0	\$0	\$0
52	Total		\$0	\$0	\$105,981	\$9,538,250	\$9,538,250	\$9,538,250	\$0	\$0	\$0	\$0	\$0
53													
54	Line-of-Credit - Fund 80 (interest only)												
55	Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57													
58													
59	Grand Total - Debt Service		\$9,692,638	\$9,916,084	\$10,192,135	\$20,423,514	\$20,419,664	\$24,751,993	\$30,682,008	\$30,682,807	\$30,685,407	\$32,260,895	\$33,362,445
60	Senior Lien - Debt Service		\$9,692,638	\$9,916,084	\$10,192,135	\$20,423,514	\$20,419,664	\$24,751,993	\$20,429,141	\$20,429,940	\$20,432,540	\$22,008,028	\$23,109,578
61													
62	Total Structural (Fund 80)		\$6,270,170	\$6,986,963	\$7,227,313	\$14,157,583	\$14,155,863	\$16,710,311	\$22,435,125	\$22,434,695	\$22,437,533	\$23,619,265	\$24,720,687
63	Total Capacity (Fund 90)		\$3,422,468	\$2,929,120	\$2,964,821	\$6,265,931	\$6,263,800	\$8,041,681	\$8,246,881	\$8,248,111	\$8,247,873	\$8,641,629	\$8,641,757
64													
65													
66	DEBT COVERAGE CALCULATION												
67													
68			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
69	Revenue												
70	Revenue From Current Rates		\$90,947,373	\$91,426,847	\$91,909,437	\$92,395,165	\$92,884,049	\$93,376,112	\$93,871,373	\$94,369,853	\$94,871,573	\$95,376,554	\$95,884,818
71	Revenue From Rate Increases		\$0	\$3,611,360	\$7,404,247	\$11,237,242	\$15,255,570	\$19,467,462	\$23,824,795	\$28,388,354	\$33,167,189	\$38,170,741	\$43,408,866
72	Capacity Fees		\$3,925,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
73	Interest Income		\$8,440,312	\$8,978,414	\$6,339,996	\$3,793,489	\$2,647,297	\$2,664,708	\$2,867,463	\$2,735,805	\$2,578,702	\$2,439,453	\$2,417,706
74	Other Revenue												
75	Income - External Work Orders		\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
76	Field Inspection Fees		\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
77	Plan Check Fees		\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
78	Sewer Discharge Permits		\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975	\$71,975
79	Construction & Encroachment Permits		\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
80	Overtime Billed		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Miscellaneous Revenue (10 & 20 ONLY)		\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300	\$43,300
82	Sale of Surplus		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Urban Runoff Services		\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000
84	Sampling Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	Heliavaas Prop Lease - Irvington		\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800
86	Heliavaas Prop Lease - Old Newark WWTP		\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800
87	Total Revenue		\$104,907,959	\$109,611,896	\$111,248,956	\$113,021,170	\$116,382,191	\$121,103,558	\$126,158,906	\$131,089,287	\$136,212,739	\$141,582,024	\$147,306,665
88	Expenses												
89	Operating		\$64,112,502	\$65,412,339	\$67,999,541	\$70,561,615	\$75,522,008	\$78,193,827	\$80,963,771	\$83,171,840	\$79,462,545	\$80,320,585	\$83,286,822
90	Net Available Revenues		\$40,795,457	\$44,199,557	\$43,249,415	\$42,459,555	\$40,860,184	\$42,909,731	\$45,195,135	\$47,917,447	\$56,750,194	\$61,261,439	\$64,019,842
91	Debt Service (Bonds + SRF + Short Term)		\$9,692,638	\$9,916,084	\$10,192,135	\$20,423,514	\$20,419,664	\$24,751,993	\$30,682,008	\$30,682,807	\$30,685,407	\$32,260,895	\$33,362,445
92	Coverage		4.21	4.46	4.24	2.08	2.00	1.73	1.47	1.56	1.85	1.90	1.92

	A	B	C	D	E	F	G	H	I
1		Union Sanitary District							
2		Sewer Rate Update & COS Analysis							
3									
4									
5									
6									
7									
8		FUNCTIONAL ALLOCATION FACTORS							
9	Type		Total	Accounts	Flow	COD	TSS	Total	
10	1	Treatment Plant O&M	100.0%	0.0%	33.0%	33.0%	34.0%	100.0%	
11	2	Collection System O&M	100.0%	0.0%	100.0%	0.0%	0.0%	100.0%	
12	3	Customer O&M	100.0%	100.0%	0.0%	0.0%	0.0%	100.0%	
13	4	Engineering	100.0%	0.0%	50.0%	25.0%	25.0%	100.0%	
14	5	Composite of Total O&M Expenses	100.0%	3.2%	46.0%	25.1%	25.7%	100.0%	
15	6	Composite of Total O&M and Capital Expenses	100.0%	2.4%	46.7%	25.1%	25.8%	100.0%	
16									
17		REVENUE REQUIREMENT ALLOCATION							
18			Rev. Req't	Allocation	Cost Allocation				
19			2024/25	Type	Accounts	Flow	COD	TSS	Total
20		OPERATING COSTS							
21		Fund 20 Treatment & Disposal	\$24,815,832	1	\$0	\$8,189,225	\$8,189,225	\$8,437,383	\$24,815,832
22		Fund 20 Fab., Maint., & Const.	\$12,210,334	1	\$0	\$4,029,410	\$4,029,410	\$4,151,513	\$12,210,334
23		Fund 20 Collection Services	\$9,907,409	2	\$0	\$9,907,409	\$0	\$0	\$9,907,409
24		Fund 20 Technical Services							
25		CIP Team	\$1,366,539	4	\$0	\$683,269	\$341,635	\$341,635	\$1,366,539
26		Technical Services Team	\$1,950,874	4	\$0	\$975,437	\$487,718	\$487,718	\$1,950,874
27		Customer Team	\$1,788,374	3	\$1,788,374	\$0	\$0	\$0	\$1,788,374
28		Environmental Compliance Team	\$2,544,498	4	\$0	\$1,272,249	\$636,125	\$636,125	\$2,544,498
29		Fund 50 Total Transfer from Fund 20	\$958,985	4	\$0	\$479,493	\$239,746	\$239,746	\$958,985
30		Subtotal for O&M Composite	\$55,542,844		\$1,788,374	\$25,536,491	\$13,923,859	\$14,239,120	\$55,542,844
31		O&M Composite Allocation Factors	100%	5	3.2%	46.0%	25.1%	25.7%	100%
32		Composite Allocations							
33		Fund 20 Business Services	\$4,189,563	5	\$134,896	\$1,926,202	\$1,050,268	\$1,078,197	\$4,189,563
34		Fund 20 General Manager	\$1,394,933	5	\$44,914	\$641,337	\$349,691	\$358,990	\$1,394,933
35		Fund 20 Board of Directors	\$217,147	5	\$6,992	\$99,836	\$54,436	\$55,883	\$217,147
36		Fund 10 County Commission Expense	\$120,000	5	\$3,864	\$55,171	\$30,082	\$30,882	\$120,000
37		Fund 30 Special Projects	\$2,776,000	5	\$89,382	\$1,276,299	\$695,907	\$714,412	\$2,776,000
38		Fund 40 OPEB Expense	\$581,000	5	\$18,707	\$267,122	\$145,649	\$149,522	\$581,000
39		Fund 60 Total Transfer from Fund 20	\$1,000,000	5	\$32,198	\$459,762	\$250,687	\$257,353	\$1,000,000
40		Annual OPEB Contribution	\$900,000	5	\$28,978	\$413,786	\$225,618	\$231,618	\$900,000
41		Pension Trust Contribution	\$3,000,000	5	\$96,594	\$1,379,286	\$752,060	\$772,059	\$3,000,000
42		Total Operating Costs	\$69,721,487		\$2,244,900	\$32,055,293	\$17,478,257	\$17,943,037	\$69,721,487
43									
44		DEBT SER Residential: per District Staff.							
45		Bond Debt Service	\$6,270,170	1	\$0	\$2,069,156	\$2,069,156	\$2,131,858	\$6,270,170
46		Inflow & Infiltration: Per District Staff.	\$0	1	\$0	\$0	\$0	\$0	\$0
47		Other Loans	\$0	1	\$0	\$0	\$0	\$0	\$0
48		LOC Interest	\$0	1	\$0	\$0	\$0	\$0	\$0
49		Total Debt Services	\$6,270,170		\$0	\$2,069,156	\$2,069,156	\$2,131,858	\$6,270,170
50									
51		CAPITAL COSTS (10-yr avg PAYGo)							
52		CIP Admin Facilities	\$3,007,080	5	\$96,822	\$1,382,541	\$753,835	\$773,881	\$3,007,080
53		CIP Collection System	\$3,017,880	2	\$0	\$3,017,880	\$0	\$0	\$3,017,880
54		CIP Transport	\$3,008,057	2	\$0	\$3,008,057	\$0	\$0	\$3,008,057
55		CIP Treatment	\$12,572,262	1	\$0	\$4,148,846	\$4,148,846	\$4,274,569	\$12,572,262
56		Plant & Pump R&R	\$400,000	1	\$0	\$132,000	\$132,000	\$136,000	\$400,000
57		Pretreatment	\$6,000	1	\$0	\$1,980	\$1,980	\$2,040	\$6,000
58		Transfers to Fund 90	\$0	1	\$0	\$0	\$0	\$0	\$0
59		Total Capital Costs	\$22,011,279		\$96,822	\$11,691,304	\$5,036,662	\$5,186,490	\$22,011,279
60		Total Operating and Capital Costs	\$98,002,935		\$2,341,722	\$45,815,753	\$24,584,075	\$25,261,385	\$98,002,935
61		Total Composite Allocation Factors	100%	6	2.4%	46.7%	25.1%	25.8%	100.0%
62									
63		TRANSFERS TO/(FROM) RESERVES							
64		Main Operating Fund	(\$7,055,563)	6	(\$168,588)	(\$3,298,431)	(\$1,769,891)	(\$1,818,653)	(\$7,055,563)
65		NET REVENUE REQUIREMENT	\$90,947,373		\$2,173,133	\$42,517,322	\$22,814,184	\$23,442,733	\$90,947,373
66									

	A	B	C	D	E	F	G	H	I
1		Union Sanitary District							
2		Sewer Rate Update & COS Analysis							
4									
5		Inflow and Infiltration	5.0%						
6									
7									
8									
9									
10			Accounts [a]	Discharge [b]	COD [c]	TSS [c]	COD	SS	
11			LU	(kgal/year)	(mgd)	mg/l	mg/l	(klbs/year)	(klbs/year)
12		Residential							
13		Single Family Residences	70,126	4,581,682	12.553	574	248	21,933	9,476
14		Multiple Family Residences	49,331	2,808,907	7.696	574	248	13,447	5,810
15		Total Residential	119,457	7,390,589	20.248			35,380	15,286
16									
17		Commercial							
18		Strong	164	294,367	0.806	1,363	558	3,346	1,370
19		Moderate	733	392,153	1.074	601	262	1,966	857
20		Weak	749	254,437	0.697	300	122	637	259
21		Fast-Food Restaurant	64	27,637	0.076	1,730	420	399	97
22		Full-Service Restaurant	72	36,353	0.100	2,128	600	645	182
23		Total Commercial	1,782	1,004,949	2.753			6,992	2,764
24									
25		Industrial							
26		Strong	17	16,819	0.046	1,363	558	191	78
27		Moderate	1,147	429,877	1.178	601	262	2,155	939
28		Weak	107	25,812	0.071	300	122	65	26
29		Loaded	67	619,364	1.697	871	314	4,501	1,621
30		Total Industrial	1,338	1,091,872	2.991			6,912	2,665
31									
32		Subtotal	122,577	9,487,410	25.993			49,284	20,715
33									
34		Inflow and Infiltration	-	474,370	1.300	100	100	396	396
35									
36		GRAND TOTAL	122,577	9,961,780	27.293			49,679	21,111
37									
38		[a] Source for accounts: District Commercial/Industrial/Exempt/Multiple Use (CIXZ) Report.							
39		[b] Source for flow:							
40		SFR: 179 gpd. MFR: 156 gpd.							
41		Commercial & Industrial: District CIXZ Report.							
42		Inflow & Infiltration: assumed 5% per District staff.							
43		[c] Source for COD and TSS concentrations:							
44		Residential: per District Staff.							
45		Commercial & Industrial: Based on data from District.							
46		Inflow & Infiltration: Per District Staff.							

	A	B	C	D	E	F	G	H	I	J	K	
7												
8		Cost Allocation										
9			<u>Accounts</u>	<u>Flow</u>	<u>COD</u>	<u>TSS</u>	<u>Total</u>					
10		Functional Costs										
11		Operating Costs	\$2,244,900	\$32,055,293	\$17,478,257	\$17,943,037	\$69,721,487	from Table 9				
12		Debt Service Allocation	\$0	\$2,069,156	\$2,069,156	\$2,131,858	\$6,270,170	from Table 9				
13		Capital Cost Allocation	\$96,822	\$11,691,304	\$5,036,662	\$5,186,490	\$22,011,279	from Table 9				
14		Transfers To/(From) Reserves	(\$168,588)	(\$3,298,431)	(\$1,769,891)	(\$1,818,653)	(\$7,055,563)	from Table 9				
15			\$2,173,133	\$42,517,322	\$22,814,184	\$23,442,733	\$90,947,373					
16												
17		Units of Service (Incl I&I)	122,577	9,961,780	49,679	21,111		from Table 10				
18		Unit Costs (Incl I&I)	\$17.73	\$4.27	\$459.23	\$1,110.46						
19			\$/Account	\$/1,000 gals	\$/1,000 lbs	\$/1,000 lbs						
20		Reallocation of I&I Costs										
21		I&I Units	-	474,370	396	396		from Table 10				
22		I&I Costs	\$0	\$2,024,634	\$181,682	\$439,328	\$2,645,644					
23												
24		Functional Costs	\$2,173,133	\$42,517,322	\$22,814,184	\$23,442,733	\$90,947,373					
25		I&I Costs (Reallocated)	\$2,645,644	(\$2,024,634)	(\$181,682)	(\$439,328)	\$0					
26			\$4,818,777	\$40,492,688	\$22,632,503	\$23,003,405	\$90,947,373					
27												
28		Units of Service (Excl I&I)	122,577	9,487,410	49,284	20,715		from Table 10				
29		Unit Costs (Excl I&I)	\$39.31	\$4.27	\$459.23	\$1,110.46		To below				
30			\$/Account	\$/1,000 gals	\$/1,000 lbs	\$/1,000 lbs						
31												
32		Residential - Charge per Account - FY 2024/25 COS										
33												
34			<u>Account</u>	<u>Flow</u>	<u>COD</u>	<u>TSS</u>	<u>Total</u>					
35		Single Family Residential					(per acct)					
36		Units	70,126 accounts	4,581,682 kgal	21,933 klbs	9,476 klbs						
37		Accounts	70,126 accounts	70,126 accounts	70,126 accounts	70,126 accounts						
38		Units per account	1.0	65.34 kgal/account	0.313 klbs/account	0.135 klbs/account						
39		Unit Costs (\$ per Unit)	\$39.31 per account	\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs						
40		Total Single Family Residential	\$39.31 per account	\$278.85 per account	\$143.63 per account	\$150.06 per account	\$611.86					
41												
42		Multi Family Residential										
43		Units	49,331 accounts	2,808,907 kgal	13,447 klbs	5,810 klbs						
44		Residential: per District Staff.	49,331 accounts	49,331 accounts	49,331 accounts	49,331 accounts						
45		Units per account (loading ÷ accts)	1.0	56.94 kgal/account	0.273 klbs/account	0.118 klbs/account						
46		Inflow & Infiltration: Per District Staff.	\$39.31 per account	\$4.27 per kgal	\$459.23 per klbs	\$1,110.46 per klbs						
47		Total Multi Family Residential	\$39.31 per account	\$243.02 per account	\$125.18 per account	\$130.78 per account	\$538.29					
48												

	A	B	C	D	E	F	G	H	I	J	K
49		Commercial - Charge per Kgal - FY 2024/25 COS									
50		<u>Account</u>		<u>Flow</u>		<u>COD</u>		<u>TSS</u>		<u>Total</u>	
51		Fast Food Restaurant								(per kgal)	
52		Units	64 accounts		27,637 kgal		399 klbs		97 klbs		
53		Kgal	27,637 kgal		27,637 kgal		27,637 kgal		27,637 kgal		
54		Units/Kgal	0.0023157 accounts/kgal		1		0.0144282 klbs/kgal		0.0035028 klbs/kgal		
55		Unit Costs (\$ per Unit)	\$39.31 per account		\$4.27 per kgal		\$459.23 per klbs		\$1,110.46 per klbs		
56		Total Fast Food Restaurant	\$0.09 per kgal		\$4.27 per kgal		\$6.63 per kgal		\$3.89 per kgal		\$14.87
57											
58		Full Service Restaurant									
59		Units	72 accounts		36,353 kgal		645 klbs		182 klbs		
60		Kgal	36,353 kgal		36,353 kgal		36,353 kgal		36,353 kgal		
61		Units/Kgal	0.0019806 accounts/kgal		1		0.0177475 klbs/kgal		0.0050040 klbs/kgal		
62		Unit Costs (\$ per Unit)	\$39.31 per account		\$4.27 per kgal		\$459.23 per klbs		\$1,110.46 per klbs		
63		Total Full Service Restaurant	\$0.08 per kgal		\$4.27 per kgal		\$8.15 per kgal		\$5.56 per kgal		\$18.05
64											
65		Industrial & Commercial - Charge per Kgal - FY 2024/25 COS									
66		<u>Account</u>		<u>Flow</u>		<u>COD</u>		<u>TSS</u>		<u>Total</u>	
67		Strong								(per kgal)	
68		Units	181 accounts		311,187 kgal		3,537 klbs		1,448 klbs		
69		Kgal	311,187 kgal		311,187 kgal		311,187 kgal		311,187 kgal		
70		Units/Kgal	0.0005816 accounts/kgal		1		0.0113674 klbs/kgal		0.0046537 klbs/kgal		
71		Unit Costs (\$ per Unit)	\$39.31 per account		\$4.27 per kgal		\$459.23 per klbs		\$1,110.46 per klbs		
72		Total Strong	\$0.02 per kgal		\$4.27 per kgal		\$5.22 per kgal		\$5.17 per kgal		\$14.68
73											
74		Moderate									
75		Units	1,880 accounts		822,031 kgal		4,120 klbs		1,796 klbs		
76		Kgal	822,031 kgal		822,031 kgal		822,031 kgal		822,031 kgal		
77		Units/Kgal	0.0022870 accounts/kgal		1		0.0050123 klbs/kgal		0.0021851 klbs/kgal		
78		Unit Costs (\$ per Unit)	\$39.31 per account		\$4.27 per kgal		\$459.23 per klbs		\$1,110.46 per klbs		
79		Total Moderate	\$0.09 per kgal		\$4.27 per kgal		\$2.30 per kgal		\$2.43 per kgal		\$9.09
80											
81		Weak									
82		Units	856 accounts		280,249 kgal		701 klbs		285 klbs		
83		Kgal	280,249 kgal		280,249 kgal		280,249 kgal		280,249 kgal		
84		Units/Kgal	0.0030544 accounts/kgal		1		0.0025020 klbs/kgal		0.0010175 klbs/kgal		
85		Unit Costs (\$ per Unit)	\$39.31 per account		\$4.27 per kgal		\$459.23 per klbs		\$1,110.46 per klbs		
86		Total Weak	\$0.12 per kgal		\$4.27 per kgal		\$1.15 per kgal		\$1.13 per kgal		\$6.67
87											
88		Industrial (sampled) - FY 2024/25 COS									
89		<u>Account</u>		<u>Flow</u>		<u>COD</u>		<u>TSS</u>			
91		Unit Costs (\$ per Unit)	\$39.31 per account		\$4.27 per kgal		\$459.23 per klbs		\$1,110.46 per klbs		
92		Industrial (sampled)									
93		Units	67 accounts		619,364 kgal						
94		kgal	619,364 kgal		619,364 kgal						
95		Units/kgal	0.000108 accounts/kgal		1						
96		Unit Costs (\$ per Unit)	\$39.31 per account		\$4.27 per kgal						
97		Subtotal	\$0.0043 per kgal		\$4.27 per kgal						
98		Total Industrial (sampled)			\$4.27 per kgal		\$459.23 per klbs		\$1,110.46 per klbs		



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