

City of Flagstaff, AZ - Water Financial Plan

Water, Reclaimed Water, & Wastewater Cost-of-Service Rates & Fees Study
Assumptions & Preliminary Results Workbook



Preliminary Financial Management Plan - Water Fund

Assumptions

Schedule 1

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<u>Rate Increase Adoption Date</u>	1/1/2024	9/1/2024	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033
<u>Annual Growth</u>										
Water										
Ending # of Accounts	21,802	22,020	22,240	22,463	22,687	22,914	23,143	23,375	23,609	23,845
Account Growth	216	218	220	222	225	227	229	231	234	236
% Change in Accounts	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Usage per Account	107.95	107.95	107.95	107.95	107.95	107.95	107.95	107.95	107.95	107.95
Usage (Kgal)	2,353,541	2,377,077	2,400,848	2,424,856	2,449,105	2,473,596	2,498,332	2,523,315	2,548,548	2,574,033
% Change in Usage	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
<u>Capital Spending</u>										
Annual Capital Budget (Future Year Dollars)	\$ 28,953,785	\$ 22,660,340	\$ 21,621,184	\$ 19,842,601	\$ 11,031,766	\$ 27,958,684	\$ 17,183,032	\$ 28,726,791	\$ 14,068,890	\$ 22,459,860
Annual Percent Executed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<u>Capacity Fees</u>										
Water Capacity Fees	\$5,728.00	\$8,146.00	\$8,146.00	\$8,146.00	\$8,146.00	\$8,146.00	\$8,146.00	\$8,146.00	\$8,146.00	\$8,146.00
<u>Average Annual Interest Earnings Rate</u>										
On Fund Balances	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<u>Operating Budget Reserve</u>										
Target (Number of Months of Reserve)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<u>Operating Budget Execution Percentage</u>										
Personal Services	90%	90%	90%	85%	90%	90%	90%	90%	90%	90%
Variable Operations and Maintenance	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Fixed Operations and Maintenance	90%	90%	75%	75%	75%	75%	75%	75%	90%	90%
Capital Outlay	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%

FY 2023 Beginning Balances as of 7/1/2022

Schedule 2

Stantec Grouping of Funds in Model	Revenue Fund	Water Capacity Fees
Current Unrestricted Assets		
Pooled Cash	\$ 24,997,148	\$ -
Cash with Fiscal Agent	1,971,018	-
Restricted Fund Balance - Capacity Fees	(8,485,055)	8,485,055
Total Assets	\$ 18,483,111	\$ 8,485,055
Current Liabilities		
Accounts Payable	\$ (1,019,040)	\$ -
Retainage Reserved Payable	(349,730)	-
Calculated Fund Balance (Assets - Liabilities)	\$ 17,114,341	\$ 8,485,055
Available Fund Balance	\$ 17,114,341	\$ 8,485,055
Fund Summary		
Revenue Fund	\$ 17,114,341	
Water Capacity Fees	8,485,055	
Total Available Funds	\$ 25,599,396	

Preliminary Financial Management Plan - Water Fund

Projection of Cash Inflows

Schedule 3

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
1 Rate Revenue Growth Assumptions										
2 Water										
3 % Change in Base Revenue	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
4 % Change in Usage Revenue	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
5 Assumed Rate Revenue Increases										
6 Assumed Water Rate Increase	0.00%	15.00%	15.00%	15.00%	15.00%	15.00%	5.00%	5.00%	5.00%	5.00%
7 Water Rate Revenue										
8 Base Rate Revenue	\$ 4,585,853	\$ 5,208,455	\$ 5,779,897	\$ 6,713,351	\$ 7,799,056	\$ 9,056,862	\$ 10,034,007	\$ 10,641,065	\$ 11,285,608	\$ 12,264,153
9 Usage Rate Revenue	10,467,055	11,756,483	12,930,487	14,823,842	16,997,394	19,482,849	21,401,341	22,588,585	23,843,137	25,726,914
10 Total Water Rate Revenue	\$ 15,052,909	\$ 16,964,938	\$ 18,710,385	\$ 21,537,193	\$ 24,796,450	\$ 28,539,711	\$ 31,435,348	\$ 33,229,650	\$ 35,128,744	\$ 37,991,067
11 Other Operating Revenue										
12 Other Operating Revenue	\$ 2,348,907	\$ 2,374,901	\$ 2,401,288	\$ 2,428,076	\$ 2,455,276	\$ 2,482,894	\$ 2,510,942	\$ 2,539,429	\$ 2,568,364	\$ 2,597,758
13 Total Other Operating Revenue	\$ 2,348,907	\$ 2,374,901	\$ 2,401,288	\$ 2,428,076	\$ 2,455,276	\$ 2,482,894	\$ 2,510,942	\$ 2,539,429	\$ 2,568,364	\$ 2,597,758
14 Non-Operating Revenue										
15 Non-Operating Revenue	\$ 1,667,049	\$ 1,670,433	\$ 1,728,898	\$ 1,789,410	\$ 1,852,039	\$ 1,916,860	\$ 1,983,950	\$ 2,053,389	\$ 2,125,257	\$ 2,199,641
16 Total Non-Operating Revenue	\$ 1,667,049	\$ 1,670,433	\$ 1,728,898	\$ 1,789,410	\$ 1,852,039	\$ 1,916,860	\$ 1,983,950	\$ 2,053,389	\$ 2,125,257	\$ 2,199,641
17 Capacity Fee Income										
18 Water Capacity Fees	\$ 1,236,465	\$ 1,776,007	\$ 1,793,767	\$ 1,811,705	\$ 1,829,822	\$ 1,848,120	\$ 1,866,601	\$ 1,885,267	\$ 1,904,120	\$ 1,923,161
19 Total Capacity Fee Income	\$ 1,236,465	\$ 1,776,007	\$ 1,793,767	\$ 1,811,705	\$ 1,829,822	\$ 1,848,120	\$ 1,866,601	\$ 1,885,267	\$ 1,904,120	\$ 1,923,161
20 Transfers In										
21 Federal & State Grants	\$ 7,976,505	\$ 9,049,505	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,300,000	\$ 800,000	\$ 300,000	\$ 300,000	\$ 300,000
22 Total Transfers In	\$ 7,976,505	\$ 9,049,505	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,300,000	\$ 800,000	\$ 300,000	\$ 300,000	\$ 300,000
23 Interest Income										
24 Unrestricted	\$ 361,550	\$ 247,228	\$ 164,384	\$ 110,183	\$ 145,730	\$ 152,677	\$ 183,565	\$ 188,771	\$ 191,158	\$ 209,813
25 Total Interest Income	\$ 361,550	\$ 247,228	\$ 164,384	\$ 110,183	\$ 145,730	\$ 152,677	\$ 183,565	\$ 188,771	\$ 191,158	\$ 209,813
26 Total Cash Inflows	\$ 28,643,385	\$ 32,083,012	\$ 24,798,722	\$ 29,176,566	\$ 32,579,316	\$ 36,240,263	\$ 38,780,408	\$ 40,196,505	\$ 42,217,644	\$ 45,221,439

Preliminary Financial Management Plan - Water Fund

Cost Escalation Factors

Schedule 5

Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Base Budget Multiplier	0.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Additional Staffing	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Default Inflation Factor	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
<i>Weighted Average Increase in O&M Expenses¹</i>	-9.26%	20.86%	-8.70%	2.07%	7.05%	4.07%	4.09%	4.10%	13.87%	4.13%

¹ The Weighted Average Increase in O&M Expenses is reflective of the cost escalation factors presented on this schedule and the cost execution factors on Schedule 1.

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Preliminary Financial Management Plan - Water Fund

Capital Improvement Program (CIP)

Schedule 6

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total Cost
Category 1											
1 Beulah/University Waterline Relocation	\$ 404,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404,103
2 Rio Flood Control Project - Waterline	1,725,000	-	550,000	-	-	-	-	-	-	-	\$ 2,275,000
3 Aging Water Infrastructure Replacements	266,000	200,000	2,000,000	2,500,000	2,500,000	-	-	2,500,000	2,500,000	2,500,000	\$ 14,966,000
4 Water Vault/PRV Replacement Program	475,512	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	\$ 2,275,512
5 Radio Read Meter Replacements	300,000	300,000	300,000	300,000	300,000	-	-	-	-	-	\$ 1,500,000
6 Reserve	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	\$ 3,000,000
7 Water System Master Plan	134,561	-	-	-	-	150,000	-	-	-	-	\$ 284,561
8 Water Rate Study	187,000	-	-	-	-	75,000	-	-	-	-	\$ 262,000
9 SCADA Well Upgrades	60,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	\$ 330,000
10 New Well and Pumphouse	148,619	-	2,400,000	3,000,000	2,800,000	3,500,000	3,200,000	4,000,000	3,200,000	4,000,000	\$ 26,248,619
11 Coconino Estates - Bundle #4	938,807	-	-	-	-	-	-	-	-	-	\$ 938,807
12 Lake Mary Sedimentation Basins (Flocculatic	4,398,994	3,000,000	4,800,000	-	-	-	-	-	-	-	\$ 12,198,994
13 Soliere Waterline 12" Upsizing	3,377,150	-	-	-	-	-	-	-	-	-	\$ 3,377,150
14 Lake Mary Land Acquisition	-	-	-	-	-	3,000,000	-	-	-	-	\$ 3,000,000
15 McAllister-Well Design/Construction	148,912	-	-	-	-	-	-	-	-	-	\$ 148,912
16 Switzer Canyon Transmission Line Phase 4	5,593,506	1,210,000	10,000	10,000	-	-	-	-	-	-	\$ 6,823,506
17 Switzer Canyon Transmission Line Phase 5	-	500,000	2,500,000	4,000,000	-	-	-	-	-	-	\$ 7,000,000
18 Fort Tuthill Waterline Loop - Phase 2	-	-	-	-	-	2,000,000	-	-	-	-	\$ 2,000,000
19 Water Energy Efficiency Upgrades	100,000	100,000	100,000	100,000	100,000	-	-	-	-	-	\$ 500,000
20 Water Resources Master Plan	145,000	-	-	-	-	-	-	-	-	-	\$ 145,000
21 First Ave TREX Waterline Replacement	249,750	-	-	-	-	-	-	-	-	-	\$ 249,750
22 Fort Tuthill Well	772,083	3,320,000	3,500,000	-	-	-	-	-	-	-	\$ 7,592,083
23 Inner Basin Waterline	125,000	125,000	-	-	-	-	-	-	-	-	\$ 250,000
24 Inner Basin Line - Schultz to Reservoir Plant	-	-	-	200,000	-	3,000,000	-	3,000,000	-	2,000,000	\$ 8,200,000
25 Inner Basin Spring Box and Collection Rehat	-	-	-	-	200,000	-	2,000,000	2,000,000	-	-	\$ 4,200,000
26 LM Raw Water Pipeline Rehab	50,000	500,000	450,000	1,000,000	-	-	-	-	-	3,000,000	\$ 5,000,000
27 Zone B Storage	50,000	-	-	500,000	500,000	-	-	-	-	-	\$ 1,050,000
28 Lake Mary Dam Repairs	150,000	100,000	-	-	-	-	-	-	-	-	\$ 250,000
29 Red Gap Ranch Hydrogeologic Study	-	300,000	-	-	-	-	-	-	-	-	\$ 300,000
30 Red Gap Ranch ROW Survey and Mapping	-	150,000	-	-	-	-	-	-	-	-	\$ 150,000
31 Red Gap Ranch Water Quality Study	-	-	400,000	-	-	-	-	-	-	-	\$ 400,000
32 Railroad Springs #3 Storage Tank	-	-	-	-	-	300,000	1,200,000	-	-	-	\$ 1,500,000
33 Red Gap Ranch NEPA Environ Impact Study	-	-	-	-	-	-	250,000	-	-	-	\$ 250,000
34 Red Gap Ranch ROW Acquisition Segments	-	-	-	-	-	1,000,000	1,000,000	-	-	-	\$ 2,000,000
35 Red Gap Ranch Well Completion (10 Wells)	-	-	-	-	-	-	-	-	-	450,000	\$ 450,000
36 JW Powell Waterline Oversizing	-	1,150,000	1,150,000	-	-	-	-	-	-	-	\$ 2,300,000
37 Pine Del Waterline Upsizing	-	-	-	-	-	500,000	1,000,000	1,000,000	-	-	\$ 2,500,000
38 Red Gap Ranch Geotechnical Investigation	-	-	-	-	-	125,000	-	-	-	-	\$ 125,000
39 Red Gap Ranch Well Field Piping Design	-	-	-	-	-	-	-	-	750,000	-	\$ 750,000
40 Woody Mountain Wellfield Powerline Burial	-	-	-	-	-	2,000,000	-	-	-	-	\$ 2,000,000
41 Fort Valley Shopping Center	-	-	100,000	500,000	-	-	-	-	-	-	\$ 600,000
42 ADOT Cast Iron	-	-	-	-	-	-	-	1,500,000	2,000,000	2,000,000	\$ 5,500,000
43 Turquoise WL Replacement	-	-	-	-	-	-	100,000	1,000,000	-	-	\$ 1,100,000
44 East Side Shop New Building for Equipment	300,000	500,000	200,000	-	-	-	-	-	-	-	\$ 1,000,000
45 Annual Unfunded project	-	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	\$ 9,000,000

Preliminary Financial Management Plan - Water Fund

Capital Improvement Program (CIP)

Schedule 6

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total Cost	
Grant Funded Projects												
46	Radio Read Meter Replacements	500,000	750,000	-	-	-	300,000	300,000	300,000	300,000	300,000	\$ 2,750,000
47	Inner Basin Waterline	8,053,788	8,053,788	-	-	-	-	-	-	-	-	\$ 16,107,576
48	LM Raw Water Pipeline Rehab	-	-	-	1,500,000	-	-	-	-	-	-	\$ 1,500,000
49	Red Gap Ranch NEPA Environ Impact Study	-	-	-	-	-	500,000	500,000	-	-	-	\$ 1,000,000
50	Red Gap Ranch Geotechnical Investigation	-	-	-	-	-	500,000	-	-	-	-	\$ 500,000
51	Woody Mountain Wellfield Powerline Burial	-	-	-	-	1,500,000	-	-	-	-	-	\$ 1,500,000
54	Total CIP Budget (in current dollars)	\$ 28,953,785	\$ 21,788,788	\$ 19,990,000	\$ 17,640,000	\$ 9,430,000	\$ 22,980,000	\$ 13,580,000	\$ 21,830,000	\$ 10,280,000	\$ 15,780,000	\$ 182,252,573
55	Cumulative Projected Cost Escalation ¹	0.0%	4.0%	8.2%	12.5%	17.0%	21.7%	26.5%	31.6%	36.9%	42.3%	
56	Resulting CIP Funding Level	\$ 28,953,785	\$ 22,660,340	\$ 21,621,184	\$ 19,842,601	\$ 11,031,766	\$ 27,958,684	\$ 17,183,032	\$ 28,726,791	\$ 14,068,890	\$ 22,459,860	\$ 214,506,933
57	Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
58	Final CIP Funding Level	\$ 28,953,785	\$ 22,660,340	\$ 21,621,184	\$ 19,842,601	\$ 11,031,766	\$ 27,958,684	\$ 17,183,032	\$ 28,726,791	\$ 14,068,890	\$ 22,459,860	\$ 214,506,933

¹ CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index.

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Preliminary Financial Management Plan - Water Fund

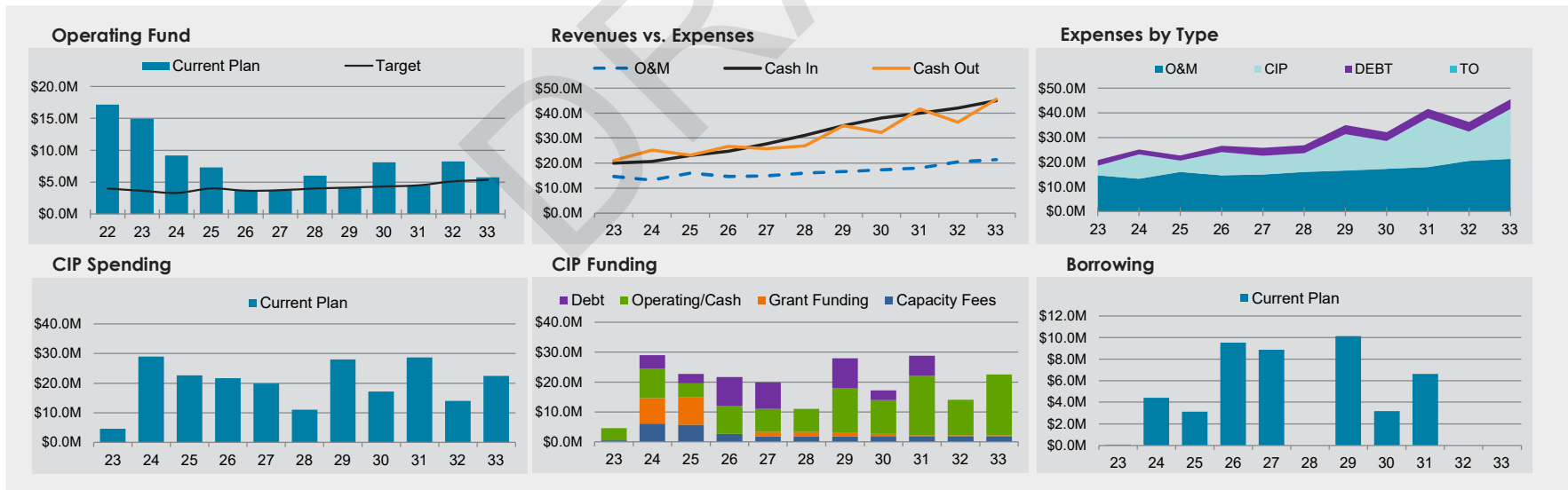


FAMS
Financial Analysis & Management System | By Stantec

CITY OF FLAGSTAFF WATER FUND



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2023	FY 2028
Water Rate Plan	0.00%	0.00%	15.00%	15.00%	15.00%	15.00%	15.00%	5.00%	5.00%	5.00%	5.00%	Cumulative	
Senior-Lien DSC	1.89	3.04	2.49	3.22	3.33	4.11	4.51	5.35	5.48	5.02	5.57	101.20% 144.59%	
All-In DSC	1.89	3.04	2.49	3.22	3.33	4.11	4.51	5.35	5.48	5.02	5.57	Scenario Manager	
CIP Execution %	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
Oper Reserve Mos	3	3	3	3	3	3	3	3	3	3	3		
PS Execution	100%	90%	90%	90%	85%	90%	90%	90%	90%	90%	90%		
OMV Execution	100%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%		
OMF Execution	100%	90%	90%	75%	75%	75%	75%	75%	75%	90%	90%		
CO Execution	100%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%		
Debt Service %	15.1%	11.7%	10.9%	12.3%	13.7%	11.9%	11.8%	10.4%	10.2%	10.3%	9.6%		
Total Funded O&M	\$14.75	\$13.25	\$16.38	\$16.03	\$15.78	\$17.48	\$18.19	\$18.93	\$19.71	\$20.52	\$21.37		
Total Funded CIP	\$4.61	\$28.95	\$22.66	\$21.62	\$19.84	\$11.03	\$27.96	\$17.18	\$28.73	\$14.07	\$22.46		
Unfunded Project Execution (Millions)	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00		
↑ Insert New Panel Controls Above this Row ↑													
Total Single Family Bill	\$30.91	\$30.91	\$35.56	\$40.88	\$47.00	\$54.04	\$62.15	\$65.27	\$68.52	\$71.95	\$75.55		
Total Commercial Bill	\$176.54	\$176.54	\$202.92	\$233.40	\$268.41	\$308.69	\$354.99	\$372.69	\$391.47	\$411.04	\$431.71		



Preliminary Financial Management Plan - Water Fund

Pro Forma

Schedule 8

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
1 Operating Revenue										
2 Water, Rate Revenue	\$ 14,903,870	\$ 15,052,909	\$ 17,352,314	\$ 20,033,589	\$ 23,060,280	\$ 26,544,889	\$ 30,557,931	\$ 32,209,798	\$ 34,048,302	\$ 35,991,762
3 Change in Revenue From Growth	149,039	150,529	173,523	200,336	230,603	265,449	305,579	322,098	340,483	359,918
4 Subtotal	\$ 15,052,909	\$ 15,203,438	\$ 17,525,837	\$ 20,233,925	\$ 23,290,883	\$ 26,810,338	\$ 30,863,510	\$ 32,531,896	\$ 34,388,785	\$ 36,351,679
5 <i>Weighted Average Rate Increase</i>	0.00%	12.45%	7.43%	7.40%	7.43%	7.41%	2.47%	2.48%	2.48%	5.01%
6 Additional Rate Revenue From Rate Increase	-	1,893,140	1,301,631	1,498,255	1,729,434	1,985,314	761,822	805,304	853,637	1,821,552
7 Price Elasticity Adjustment	-	(131,640)	(117,083)	(194,987)	(223,868)	(255,941)	(189,984)	(107,550)	(113,677)	(182,165)
8 Total Rate Revenue	\$ 15,052,909	\$ 16,964,938	\$ 18,710,385	\$ 21,537,193	\$ 24,796,450	\$ 28,539,711	\$ 31,435,348	\$ 33,229,650	\$ 35,128,744	\$ 37,991,067
9 Plus: Other Operating Revenue	2,348,907	2,374,901	2,401,288	2,428,076	2,455,276	2,482,894	2,510,942	2,539,429	2,568,364	2,597,758
10 Equals: Total Operating Revenue	\$ 17,401,816	\$ 19,339,839	\$ 21,111,672	\$ 23,965,269	\$ 27,251,726	\$ 31,022,605	\$ 33,946,291	\$ 35,769,078	\$ 37,697,108	\$ 40,588,824
11 Less: Operating Expenses										
12 Personal Services	\$ (5,245,451)	\$ (5,609,042)	\$ (5,897,878)	\$ (5,923,576)	\$ (6,565,698)	\$ (6,787,301)	\$ (7,016,496)	\$ (7,253,546)	\$ (7,498,723)	\$ (7,752,306)
13 Variable Operations & Maintenance Costs	(1,410,601)	(1,905,601)	(1,733,737)	(1,837,761)	(1,948,026)	(2,064,908)	(2,188,803)	(2,320,131)	(2,459,339)	(2,606,899)
14 Operations & Maintenance Costs	(6,588,963)	(8,493,208)	(6,983,374)	(7,156,831)	(7,455,526)	(7,767,567)	(8,093,596)	(8,434,285)	(10,548,412)	(10,995,019)
15 Equals: Net Operating Income	\$ 4,156,801	\$ 3,331,989	\$ 6,496,684	\$ 9,047,101	\$ 11,282,475	\$ 14,402,829	\$ 16,647,396	\$ 17,761,116	\$ 17,190,635	\$ 19,234,601
16 Plus: Non-Operating Income/(Expense)										
17 Non-Operating Revenue	\$ 1,667,049	\$ 1,670,433	\$ 1,728,898	\$ 1,789,410	\$ 1,852,039	\$ 1,916,860	\$ 1,983,950	\$ 2,053,389	\$ 2,125,257	\$ 2,199,641
18 Interest Income	361,550	247,228	164,384	110,183	145,730	152,677	183,565	188,771	191,158	209,813
19 Water Capacity Fees	1,236,465	1,776,007	1,793,767	1,811,705	1,829,822	1,848,120	1,866,601	1,885,267	1,904,120	1,923,161
20 Equals: Net Income	\$ 7,421,865	\$ 7,025,657	\$ 10,183,733	\$ 12,758,398	\$ 15,110,066	\$ 18,320,487	\$ 20,681,513	\$ 21,888,543	\$ 21,411,170	\$ 23,567,216
21 Less: Revenues Excluded From Coverage Test										
22 Capacity Fees	\$ (1,236,465)	\$ (1,776,007)	\$ (1,793,767)	\$ (1,811,705)	\$ (1,829,822)	\$ (1,848,120)	\$ (1,866,601)	\$ (1,885,267)	\$ (1,904,120)	\$ (1,923,161)
23 Equals: Net Income Available For Debt Service	\$ 6,185,400	\$ 5,249,650	\$ 8,389,966	\$ 10,946,693	\$ 13,280,244	\$ 16,472,367	\$ 18,814,912	\$ 20,003,276	\$ 19,507,050	\$ 21,644,055
24 Senior Lien Debt Service Coverage Test										
25 Net Income Available for Senior-Lien Debt Service	\$ 6,185,400	\$ 5,249,650	\$ 8,389,966	\$ 10,946,693	\$ 13,280,244	\$ 16,472,367	\$ 18,814,912	\$ 20,003,276	\$ 19,507,050	\$ 21,644,055
26 Existing Senior-Lien Debt	1,849,504	1,649,096	1,644,386	1,646,454	1,282,665	1,287,021	678,067	433,149	439,426	440,122
27 Cumulative New Senior Lien Debt Service (calculated)	183,838	461,925	957,373	1,645,708	1,949,743	2,363,438	2,839,868	3,218,712	3,445,763	3,445,763
28 Total Annual Senior-Lien Debt Service	Req. 2,033,342	2,111,021	2,601,759	3,292,162	3,232,408	3,650,459	3,517,935	3,651,861	3,885,189	3,885,885
29 <i>Calculated Senior-Lien Debt Service Coverage</i>	1.20	3.04	2.49	3.22	3.33	4.11	4.51	5.35	5.48	5.02
30 Total All-In Debt Service Coverage Test										
31 Net Income Available for Subordinate Debt Service	\$ 6,185,400	\$ 5,249,650	\$ 8,389,966	\$ 10,946,693	\$ 13,280,244	\$ 16,472,367	\$ 18,814,912	\$ 20,003,276	\$ 19,507,050	\$ 21,644,055
32 Total Senior-Lien Debt Service	2,033,342	2,111,021	2,601,759	3,292,162	3,232,408	3,650,459	3,517,935	3,651,861	3,885,189	3,885,885
33 Total Annual Debt Service	\$ 2,033,342	\$ 2,111,021	\$ 2,601,759	\$ 3,292,162	\$ 3,232,408	\$ 3,650,459	\$ 3,517,935	\$ 3,651,861	\$ 3,885,189	\$ 3,885,885
34 <i>Calculated All-In Debt Service Coverage</i>	3.04	2.49	3.22	3.33	4.11	4.51	5.35	5.48	5.02	5.57
35 Cash Flow Test										
36 Net Income Available For Debt Service	\$ 6,185,400	\$ 5,249,650	\$ 8,389,966	\$ 10,946,693	\$ 13,280,244	\$ 16,472,367	\$ 18,814,912	\$ 20,003,276	\$ 19,507,050	\$ 21,644,055
37 Less: Non-Operating Expenditures										
38 Net Debt Service Payment	(2,033,342)	(2,111,021)	(2,601,759)	(3,292,162)	(3,232,408)	(3,650,459)	(3,517,935)	(3,651,861)	(3,885,189)	(3,885,885)
39 Net Cash Flow	\$ 4,147,558	\$ 2,766,934	\$ 5,774,235	\$ 7,640,070	\$ 10,032,868	\$ 12,806,416	\$ 15,280,943	\$ 16,334,820	\$ 15,604,685	\$ 17,740,393
40 Unrestricted Reserve Fund Test										
41 Balance At Beginning Of Fiscal Year	\$ 14,926,673	\$ 9,176,666	\$ 7,305,200	\$ 3,653,747	\$ 3,691,769	\$ 6,023,538	\$ 4,154,944	\$ 8,082,754	\$ 4,501,991	\$ 8,241,906
42 Cash Flow Surplus/(Deficit)	4,147,558	2,766,934	5,774,235	7,640,070	10,032,868	12,806,416	15,280,943	16,334,820	15,604,685	17,740,393
43 Projects Designated To Be Paid With Cash	-	-	(3,677,440)	(7,602,048)	-	(12,356,919)	-	(12,596,131)	-	-
44 Projects Paid With Non Specified Funds	(9,897,566)	(4,638,400)	(5,748,248)	-	(7,701,099)	(2,318,091)	(11,353,133)	(7,319,452)	(11,864,770)	(20,236,699)
45 Balance At End Of Fiscal Year	\$ 9,176,666	\$ 7,305,200	\$ 3,653,747	\$ 3,691,769	\$ 6,023,538	\$ 4,154,944	\$ 8,082,754	\$ 4,501,991	\$ 8,241,906	\$ 5,745,599
46 Minimum Working Capital Reserve Target	3,311,254	4,001,963	3,653,747	3,729,542	3,992,313	4,154,944	4,324,724	4,501,991	5,126,618	5,338,556
47 Excess/(Deficiency) Of Working Capital To Target	\$ 5,865,412	\$ 3,303,238	\$ -	\$ (37,773)	\$ 2,031,226	\$ -	\$ 3,758,030	\$ -	\$ 3,115,288	\$ 407,043

Preliminary Financial Management Plan - Water Fund

Capital Project Funding Summary

Schedule 9

Final Capital Projects Funding Sources	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water Capacity Fees	\$ 543,520	\$ 6,103,438	\$ 5,746,000	\$ 2,676,408	\$ 1,824,944	\$ 1,830,020	\$ 1,848,123	\$ 1,866,601	\$ 1,885,267	\$ 1,904,120	\$ 1,923,161
Grant Fund	-	8,553,788	9,155,940	-	1,543,096	1,500,646	1,300,010	800,000	300,000	300,000	300,000
Revenue Fund	4,004,902	9,897,566	4,638,400	5,748,248	-	7,701,099	2,318,091	11,353,133	7,319,452	11,864,770	20,236,699
Senior-Lien Debt Proceeds	57,095	4,398,994	3,120,000	9,519,088	8,872,512	-	10,135,541	3,163,298	6,625,940	-	-
Projects Designated To Be Paid With Cash	-	-	-	3,677,440	7,602,048	-	12,356,919	-	12,596,131	-	-
Total Projects Paid	\$ 4,605,517	\$ 28,953,785	\$ 22,660,340	\$ 21,621,184	\$ 19,842,601	\$ 11,031,766	\$ 27,958,684	\$ 17,183,032	\$ 28,726,791	\$ 14,068,890	\$ 22,459,860

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Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected	
1	202-08-300-1000-0-4101	Regular Pay	PS	Default Inflation Factor	\$ 368,806	\$ 381,714	\$ 395,074	\$ 408,902	\$ 423,213	\$ 438,026	\$ 453,357	\$ 469,224	\$ 485,647	\$ 502,645
2	202-08-300-1000-0-4110	Overtime	PS	Default Inflation Factor	212	219	227	235	243	252	261	270	279	289
3	202-08-300-1000-0-4115	FICA-Regular	PS	Default Inflation Factor	22,457	23,243	24,056	24,898	25,770	26,672	27,605	28,572	29,572	30,607
4	202-08-300-1000-0-4116	FICA-Medicare	PS	Default Inflation Factor	5,252	5,436	5,626	5,823	6,027	6,238	6,456	6,682	6,916	7,158
5	202-08-300-1000-0-4120	Pension-ASRS	PS	Default Inflation Factor	44,798	46,366	47,989	49,668	51,407	53,206	55,068	56,996	58,990	61,055
6	202-08-300-1000-0-4124	Pension-LT Disability	PS	Default Inflation Factor	553	572	592	613	635	657	680	704	728	754
7	202-08-300-1000-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	39,515	40,898	42,329	43,811	45,344	46,931	48,574	50,274	52,034	53,855
8	202-08-300-1000-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	2,034	2,105	2,179	2,255	2,334	2,416	2,500	2,588	2,678	2,772
9	202-08-300-1000-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	11,690	12,099	12,523	12,961	13,415	13,884	14,370	14,873	15,393	15,932
10	202-08-300-1000-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	76	79	81	84	87	90	93	97	100	104
11	202-08-300-1000-0-4160	Industrial Insurance	PS	Default Inflation Factor	467	483	500	518	536	555	574	594	615	636
12	202-08-300-1000-0-4161	Group Insurance-Life	PS	Default Inflation Factor	559	579	599	620	641	664	687	711	736	762
13	202-08-300-1000-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
14	202-08-300-1000-0-4205	Legal Fees	OMF	Default Inflation Factor	1,800,000	1,863,000	1,928,205	1,995,692	2,065,541	2,137,835	2,212,660	2,290,103	2,370,256	2,453,215
15	202-08-300-1000-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	9,000	9,500	9,833	10,177	10,533	10,901	11,283	11,678	12,087	12,510
16	202-08-300-1000-0-4212	Utilities-Electric	OMF	Base budget multiplier	7,750	8,950	9,487	10,056	10,660	11,299	11,977	12,696	13,457	14,265
17	202-08-300-1000-0-4213	Utilities-Natural Gas	OMF	Default Inflation Factor	2,500	2,800	2,898	2,999	3,104	3,213	3,326	3,442	3,562	3,687
18	202-08-300-1000-0-4215	Utilities-Water, Sewer, Refuse	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
19	202-08-300-1000-0-4224	Maintenance-Buildings & Structures	OMF	Default Inflation Factor	6,500	10,000	10,350	10,712	11,087	11,475	11,877	12,293	12,723	13,168
20	202-08-300-1000-0-4225	Maintenance-Electrical	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
21	202-08-300-1000-0-4228	Maintenance-Landscaping	OMF	Default Inflation Factor	8,000	18,000	18,630	19,282	19,957	20,655	21,378	22,127	22,901	23,703
22	202-08-300-1000-0-4229	Maintenance-Equipment	OMF	Base Budget Multiplier	21,267	22,410	23,755	25,180	26,691	28,292	29,990	31,789	33,696	35,718
23	202-08-300-1000-0-4233	Maintenance-Custodial Services	OMF	Default Inflation Factor	16,600	16,560	17,140	17,739	18,360	19,003	19,668	20,356	21,069	21,806
24	202-08-300-1000-0-4234	Maintenance-Pest Control	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
25	202-08-300-1000-0-4242	Rents-Land	OMF	Default Inflation Factor	50,000	51,750	53,561	55,436	57,376	59,384	61,463	63,614	65,840	68,145
26	202-08-300-1000-0-4244	Rents-Uniforms	OMF	Default Inflation Factor	300	311	321	333	344	356	369	382	395	409
27	202-08-300-1000-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	8,500	8,798	9,105	9,424	9,754	10,095	10,449	10,814	11,193	11,585
28	202-08-300-1000-0-4262	Registration	OMF	Default Inflation Factor	2,000	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292
29	202-08-300-1000-0-4270	Postage and Freight	OMF	Default Inflation Factor	600	621	643	665	689	713	738	763	790	818
30	202-08-300-1000-0-4271	Advertising	OMF	Default Inflation Factor	4,000	7,000	7,245	7,499	7,761	8,033	8,314	8,605	8,906	9,218
31	202-08-300-1000-0-4274	Memberships	OMF	Default Inflation Factor	46,500	48,128	49,812	51,555	53,360	55,227	57,160	59,161	61,232	63,375
32	202-08-300-1000-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	1,105	3,605	3,731	3,862	3,997	4,137	4,282	4,431	4,587	4,747
33	202-08-300-1000-0-4301	Computer Equipment	OMF	Default Inflation Factor	4,000	4,140	4,285	4,435	4,590	4,751	4,917	5,089	5,267	5,452
34	202-08-300-1000-0-4311	Gas and Oil	OMF	Default Inflation Factor	1,100	1,139	1,178	1,220	1,262	1,306	1,352	1,400	1,448	1,499
35	202-08-300-1000-0-4312	Tires and Tubes	OMF	Default Inflation Factor	400	414	428	443	459	475	492	509	527	545
36	202-08-300-1000-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	500	1,300	1,378	1,461	1,548	1,641	1,740	1,844	1,955	2,072
37	202-08-300-1000-0-4341	Copying and Printing	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
38	202-08-300-1000-0-4342	Office Supplies	OMF	Default Inflation Factor	3,600	3,726	3,856	3,991	4,131	4,276	4,425	4,580	4,741	4,906
39	202-08-300-1000-0-4343	Computer Software	OMF	Default Inflation Factor	1,500	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
40	202-08-300-1000-0-4346	Non Library Books and Subscription	OMF	Default Inflation Factor	200	207	214	222	230	238	246	254	263	273
41	202-08-300-1000-0-4347	Food	OMF	Default Inflation Factor	1,000	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
42	202-08-300-1000-0-4352	Uniforms	OMF	Default Inflation Factor	300	500	518	536	554	574	594	615	636	658
43	202-08-300-1000-0-4359	Building Structure Materials and Supplies	OMF	Default Inflation Factor	1,000	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
44	202-08-300-1000-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	300	1,100	1,139	1,178	1,220	1,262	1,306	1,352	1,400	1,448
45	202-08-300-1001-0-4270	Postage and Freight	OMF	Default Inflation Factor	80	160	166	171	177	184	190	197	204	211
46	202-08-300-1001-0-4341	Copying and Printing	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
47	202-08-300-1005-0-4101	Regular Pay	PS	Default Inflation Factor	222,483	230,270	238,329	246,671	255,304	264,240	273,488	283,061	292,968	303,221
48	202-08-300-1005-0-4115	FICA-Regular	PS	Default Inflation Factor	13,794	14,277	14,776	15,294	15,829	16,383	16,956	17,550	18,164	18,800
49	202-08-300-1005-0-4116	FICA-Medicare	PS	Default Inflation Factor	3,226	3,339	3,456	3,577	3,702	3,831	3,966	4,104	4,248	4,397
50	202-08-300-1005-0-4120	Pension-ASRS	PS	Default Inflation Factor	27,009	27,954	28,933	29,945	30,993	32,078	33,201	34,363	35,566	36,810
51	202-08-300-1005-0-4124	Pension-LT Disability	PS	Default Inflation Factor	334	346	358	370	383	397	411	425	440	455
52	202-08-300-1005-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	904	936	968	1,002	1,037	1,074	1,111	1,150	1,190	1,232
53	202-08-300-1005-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	34	35	36	38	39	40	42	43	45	46
54	202-08-300-1005-0-4160	Industrial Insurance	PS	Default Inflation Factor	282	292	302	313	324	335	347	359	371	384
55	202-08-300-1005-0-4161	Group Insurance-Life	PS	Default Inflation Factor	337	349	361	374	387	400	414	429	444	459
56	202-08-301-1010-0-4101	Regular Pay	PS	Default Inflation Factor	104,566	108,226	112,014	115,934	119,992	124,192	128,538	133,037	137,693	142,513
57	202-08-301-1010-0-4110	Overtime	PS	Default Inflation Factor	39,018	40,384	41,797	43,260	44,774	46,341	47,963	49,642	51,379	53,178
58	202-08-301-1010-0-4115	FICA-Regular	PS	Default Inflation Factor	7,703	7,973	8,252	8,540	8,839	9,149	9,469	9,800	10,143	10,498
59	202-08-301-1010-0-4116	FICA-Medicare	PS	Default Inflation Factor	1,801	1,864	1,929	1,997	2,067	2,139	2,214	2,291	2,372	2,455
60	202-08-301-1010-0-4120	Pension-ASRS	PS	Default Inflation Factor	15,610	16,156	16,722	17,307	17,913	18,540	19,189	19,860	20,555	21,275
61	202-08-301-1010-0-4124	Pension-LT Disability	PS	Default Inflation Factor	193	200	207	214	221	229	237	246	254	263
62	202-08-301-1010-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	7,860	8,135	8,420	8,715	9,020	9,335	9,662	10,000	10,350	10,712
63	202-08-301-1010-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	452	468	484	501	519	537	556	575	595	616
64	202-08-301-1010-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	17	18	18	19	20	20	21	22	22	23
65	202-08-301-1010-0-4146	Health Savings Account-City	PS	Default Inflation Factor	1,116	1,155	1,195	1,237	1,281	1,325	1,372	1,420	1,470	1,521
66	202-08-301-1010-0-4160	Industrial Insurance	PS	Default Inflation Factor	582	602	623	645	668	691	715	740	766	793
67	202-08-301-1010-0-4161	Group Insurance-Life	PS	Default Inflation Factor	159	165	170	176	182	189	195	202	209	217

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected
68	202-08-301-1010-0-4192	OMF	Default Inflation Factor	4,000	4,140	4,285	4,435	4,590	4,751	4,917	5,089	5,267	5,452
69	202-08-301-1010-0-4202	PS	Default Inflation Factor	400	414	428	443	459	475	492	509	527	545
70	202-08-301-1010-0-4206	OMF	Default Inflation Factor	65,000	592,275	119,630	72,067	74,589	77,200	79,902	82,699	85,593	88,589
71	202-08-301-1010-0-4211	OMF	Default Inflation Factor	7,535	7,799	8,072	8,354	8,647	8,949	9,262	9,587	9,922	10,269
72	202-08-301-1010-0-4213	OMF	Default Inflation Factor	7,150	7,400	7,659	7,927	8,205	8,492	8,789	9,097	9,415	9,745
73	202-08-301-1010-0-4229	OMF	Base budget multiplier	5,500	5,830	6,180	6,551	6,944	7,360	7,802	8,270	8,766	9,292
74	202-08-301-1010-0-4245	OMF	Default Inflation Factor	200	207	214	222	230	238	246	254	263	273
75	202-08-301-1010-0-4261	OMF	Default Inflation Factor	2,800	3,300	3,416	3,535	3,659	3,787	3,919	4,057	4,199	4,345
76	202-08-301-1010-0-4262	OMF	Default Inflation Factor	4,630	4,630	4,792	4,960	5,133	5,313	5,499	5,691	5,891	6,097
77	202-08-301-1010-0-4263	OMF	Default Inflation Factor	12,100	12,100	12,524	12,962	13,415	13,885	14,371	14,874	15,395	15,933
78	202-08-301-1010-0-4270	OMF	Default Inflation Factor	650	673	696	721	746	772	799	827	856	886
79	202-08-301-1010-0-4271	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
80	202-08-301-1010-0-4274	OMF	Default Inflation Factor	300	311	321	333	344	356	369	382	395	409
81	202-08-301-1010-0-4290	OMF	Default Inflation Factor	13,868	14,353	14,856	15,376	15,914	16,471	17,047	17,644	18,262	18,901
82	202-08-301-1010-0-4301	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
83	202-08-301-1010-0-4302	OMF	Default Inflation Factor	1,200	1,242	1,285	1,330	1,377	1,425	1,475	1,527	1,580	1,635
84	202-08-301-1010-0-4311	OMF	Default Inflation Factor	6,000	6,210	6,427	6,652	6,885	7,126	7,376	7,634	7,901	8,177
85	202-08-301-1010-0-4313	OMF	Base budget multiplier	18,000	19,080	20,225	21,438	22,725	24,088	25,533	27,065	28,689	30,411
86	202-08-301-1010-0-4341	OMF	Default Inflation Factor	150	155	161	166	172	178	184	191	198	204
87	202-08-301-1010-0-4342	OMF	Default Inflation Factor	2,200	2,277	2,357	2,439	2,525	2,613	2,704	2,799	2,897	2,998
88	202-08-301-1010-0-4343	OMF	Default Inflation Factor	800	828	857	887	918	950	983	1,018	1,053	1,090
89	202-08-301-1010-0-4347	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
90	202-08-301-1010-0-4352	OMF	Default Inflation Factor	4,450	4,606	4,767	4,934	5,106	5,285	5,470	5,662	5,860	6,065
91	202-08-301-1010-0-4354	OMF	Default Inflation Factor	4,375	4,528	4,687	4,851	5,020	5,196	5,378	5,566	5,761	5,963
92	202-08-301-1011-0-4101	PS	Regular Pay	396,481	410,358	424,720	439,586	454,971	470,895	487,376	504,435	522,090	540,363
93	202-08-301-1011-0-4115	PS	FICA-Regular	23,824	24,658	25,521	26,414	27,339	28,295	29,286	30,311	31,372	32,470
94	202-08-301-1011-0-4116	PS	FICA-Medicare	5,572	5,767	5,969	6,178	6,394	6,618	6,849	7,089	7,337	7,594
95	202-08-301-1011-0-4120	PS	Pension-ASRS	48,133	49,818	51,561	53,366	55,234	57,167	59,168	61,239	63,382	65,600
96	202-08-301-1011-0-4124	PS	Pension-LT Disability	594	615	636	659	682	705	730	756	782	810
97	202-08-301-1011-0-4141	PS	Group Insurance-Medical	53,657	55,535	57,479	59,490	61,573	63,728	65,958	68,276	70,656	73,129
98	202-08-301-1011-0-4142	PS	Group Insurance-Dental	2,802	2,900	3,002	3,107	3,215	3,328	3,444	3,565	3,690	3,819
99	202-08-301-1011-0-4143	PS	Group Insurance-Dependant Ins	12,312	12,743	13,189	13,651	14,128	14,623	15,135	15,664	16,213	16,780
100	202-08-301-1011-0-4145	PS	Group Insurance-Vision	105	109	112	116	120	125	129	134	138	143
101	202-08-301-1011-0-4146	PS	Health Savings Account-City	1,990	2,060	2,132	2,206	2,284	2,363	2,446	2,532	2,620	2,712
102	202-08-301-1011-0-4160	PS	Industrial Insurance	7,429	7,689	7,958	8,237	8,525	8,823	9,132	9,452	9,783	10,125
103	202-08-301-1011-0-4161	PS	Group Insurance-Life	603	624	646	669	692	716	741	767	794	822
104	202-08-301-1011-0-4212	OMF	Utilities-Electric	294,511	312,182	330,913	350,767	371,813	394,122	417,769	442,836	469,406	497,570
105	202-08-301-1011-0-4215	OMF	Utilities-Water, Sewer, Refuse	5,844	6,049	6,260	6,479	6,706	6,941	7,184	7,435	7,695	7,965
106	202-08-301-1011-0-4224	OMV	Maintenance-Buildings & Structures	-	300,000	-	-	-	-	-	-	-	-
107	202-08-301-1011-0-4229	OMF	Maintenance-Equipment	9,550	10,123	10,730	11,374	12,057	12,780	13,547	14,360	15,221	16,135
108	202-08-301-1011-0-4240	OMF	Rents-Equipment	3,436	3,556	3,681	3,810	3,943	4,081	4,224	4,372	4,525	4,683
109	202-08-301-1011-0-4290	OMF	Other Miscellaneous Services	8,608	8,909	9,221	9,544	9,878	10,224	10,581	10,952	11,335	11,732
110	202-08-301-1011-0-4302	OMF	Office Equipment Under \$5,000	4,000	4,140	4,285	4,435	4,590	4,751	4,917	5,089	5,267	5,452
111	202-08-301-1011-0-4304	OMF	Small Tools	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
112	202-08-301-1011-0-4305	OMF	Other Equipment Under \$5,000	8,000	8,280	8,570	8,870	9,180	9,501	9,834	10,178	10,534	10,903
113	202-08-301-1011-0-4311	OMF	Gas and Oil	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
114	202-08-301-1011-0-4313	OMF	Motor Vehicle and Machinery Parts	8,300	8,798	9,326	9,885	10,479	11,107	11,774	12,480	13,229	14,023
115	202-08-301-1011-0-4314	OMF	Stationary Machinery and Equipment Parts	37,500	39,750	42,135	44,663	47,343	50,183	53,194	56,386	59,769	63,355
116	202-08-301-1011-0-4359	OMF	Building Structure Materials and Supplies	5,000	5,175	5,356	5,544	5,738	5,938	6,146	6,361	6,584	6,814
117	202-08-301-1011-0-4360	OMF	Water and Sewer Parts	2,500	2,650	2,809	2,978	3,156	3,346	3,546	3,759	3,985	4,224
118	202-08-301-1011-0-4362	OMF	Chemicals	308,200	408,200	432,692	458,654	486,173	515,343	546,264	579,040	613,782	650,609
119	202-08-301-1011-0-4363	OMF	Janitor and Cleaning Supplies	1,400	1,449	1,500	1,552	1,607	1,663	1,721	1,781	1,844	1,908
120	202-08-301-1011-0-4364	OMF	Other Operating Supplies	3,600	3,726	3,856	3,991	4,131	4,276	4,425	4,580	4,741	4,906
121	202-08-301-1011-0-4381	OMF	Work Order Charges	5,242	5,425	5,615	5,812	6,015	6,226	6,444	6,669	6,903	7,144
122	202-08-301-1020-0-4101	PS	Regular Pay	19,506	20,189	20,895	21,627	22,384	23,167	23,978	24,817	25,686	26,585
123	202-08-301-1020-0-4115	PS	FICA-Regular	1,173	1,214	1,257	1,301	1,346	1,393	1,442	1,492	1,545	1,599
124	202-08-301-1020-0-4116	PS	FICA-Medicare	274	284	294	304	314	325	337	349	361	373
125	202-08-301-1020-0-4120	PS	Pension-ASRS	2,368	2,451	2,537	2,625	2,717	2,812	2,911	3,013	3,118	3,227
126	202-08-301-1020-0-4124	PS	Pension-LT Disability	29	30	31	32	33	34	36	37	38	40
127	202-08-301-1020-0-4141	PS	Group Insurance-Medical	2,693	2,787	2,885	2,986	3,090	3,198	3,310	3,426	3,546	3,670
128	202-08-301-1020-0-4142	PS	Group Insurance-Dental	136	141	146	151	156	162	167	173	179	185
129	202-08-301-1020-0-4143	PS	Group Insurance-Dependant Ins	879	910	942	975	1,009	1,044	1,081	1,118	1,157	1,198
130	202-08-301-1020-0-4145	PS	Group Insurance-Vision	5	5	5	6	6	6	6	6	7	7
131	202-08-301-1020-0-4160	PS	Industrial Insurance	365	378	391	405	419	434	449	464	481	497
132	202-08-301-1020-0-4161	PS	Group Insurance-Life	30	31	32	33	34	36	37	38	40	41
133	202-08-301-1020-0-4212	OMV	Utilities-Electric	990,314	1,090,314	1,155,733	1,225,077	1,298,581	1,376,996	1,459,086	1,546,631	1,639,429	1,737,795
134	202-08-301-1020-0-4229	OMF	Maintenance-Equipment	177,800	125,000	132,500	140,450	148,877	157,810	167,278	177,315	187,954	199,231

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected
135	202-08-301-1020-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	5,400	5,589	5,785	5,987	6,197	6,414	6,638	6,870	7,111
136	202-08-301-1020-0-4359	Building Structure Materials and Supplies	OMF	Default Inflation Factor	3,200	3,312	3,428	3,548	3,672	3,801	3,934	4,071	4,214
137	202-08-301-1021-0-4101	Regular Pay	PS	Default Inflation Factor	19,506	20,189	20,895	21,627	22,384	23,167	23,978	24,817	25,686
138	202-08-301-1021-0-4115	FICA-Regular	PS	Default Inflation Factor	1,173	1,214	1,257	1,301	1,346	1,393	1,442	1,492	1,545
139	202-08-301-1021-0-4116	FICA-Medicare	PS	Default Inflation Factor	274	284	294	304	314	325	337	349	361
140	202-08-301-1021-0-4120	Pension-ASRS	PS	Default Inflation Factor	2,368	2,451	2,537	2,625	2,717	2,812	2,911	3,013	3,118
141	202-08-301-1021-0-4124	Pension-LT Disability	PS	Default Inflation Factor	29	30	31	32	33	34	36	37	38
142	202-08-301-1021-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	2,693	2,787	2,885	2,986	3,090	3,198	3,310	3,426	3,546
143	202-08-301-1021-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	136	141	146	151	156	162	167	173	179
144	202-08-301-1021-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	879	910	942	975	1,009	1,044	1,081	1,118	1,157
145	202-08-301-1021-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	5	5	5	6	6	6	6	6	7
146	202-08-301-1021-0-4160	Industrial Insurance	PS	Default Inflation Factor	365	378	391	405	419	434	449	464	481
147	202-08-301-1021-0-4161	Group Insurance-Life	PS	Default Inflation Factor	30	31	32	33	34	36	37	38	40
148	202-08-301-1021-0-4212	Utilities-Electric	OMF	Base budget multiplier	180,793	305,793	324,141	343,589	364,204	386,057	409,220	433,773	459,800
149	202-08-301-1021-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	93,000	98,580	104,495	110,764	117,410	124,455	131,922	139,838	148,228
150	202-08-301-1021-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	2,300	2,381	2,464	2,550	2,639	2,732	2,827	2,926	3,029
151	202-08-301-1021-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	9,000	9,540	10,112	10,719	11,362	12,044	12,767	13,533	14,345
152	202-08-301-1021-0-4357	Street Repair Materials and Supplies	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950
153	202-08-301-1021-0-4359	Building Structure Materials and Supplies	OMF	Default Inflation Factor	2,500	12,500	12,938	13,390	13,859	14,344	14,846	15,366	15,903
154	202-08-301-1021-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	950	983	1,018	1,053	1,090	1,128	1,168	1,209	1,251
155	202-08-301-1021-0-4435	Building Improvements or Alterations	CO	Default Inflation Factor	-	19,392	-	-	-	-	-	-	-
156	202-08-301-1022-0-4101	Regular Pay	PS	Default Inflation Factor	19,506	20,189	20,895	21,627	22,384	23,167	23,978	24,817	25,686
157	202-08-301-1022-0-4115	FICA-Regular	PS	Default Inflation Factor	1,173	1,214	1,257	1,301	1,346	1,393	1,442	1,492	1,545
158	202-08-301-1022-0-4116	FICA-Medicare	PS	Default Inflation Factor	274	284	294	304	314	325	337	349	361
159	202-08-301-1022-0-4120	Pension-ASRS	PS	Default Inflation Factor	2,368	2,451	2,537	2,625	2,717	2,812	2,911	3,013	3,118
160	202-08-301-1022-0-4124	Pension-LT Disability	PS	Default Inflation Factor	29	30	31	32	33	34	36	37	38
161	202-08-301-1022-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	2,693	2,787	2,885	2,986	3,090	3,198	3,310	3,426	3,546
162	202-08-301-1022-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	136	141	146	151	156	162	167	173	179
163	202-08-301-1022-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	879	910	942	975	1,009	1,044	1,081	1,118	1,157
164	202-08-301-1022-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	5	5	5	6	6	6	6	6	7
165	202-08-301-1022-0-4160	Industrial Insurance	PS	Default Inflation Factor	365	378	391	405	419	434	449	464	481
166	202-08-301-1022-0-4161	Group Insurance-Life	PS	Default Inflation Factor	30	31	32	33	34	36	37	38	40
167	202-08-301-1022-0-4212	Utilities-Electric	OMF	Base budget multiplier	577,020	727,020	770,641	816,880	865,892	917,846	972,917	1,031,292	1,093,169
168	202-08-301-1022-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	202,593	222,593	235,949	250,105	265,112	281,019	297,880	315,752	334,698
169	202-08-301-1022-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	5,125	5,304	5,490	5,682	5,881	6,087	6,300	6,520	6,749
170	202-08-301-1022-0-4357	Street Repair Materials and Supplies	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950
171	202-08-301-1022-0-4359	Building Structure Materials and Supplies	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
172	202-08-301-1023-0-4101	Regular Pay	PS	Default Inflation Factor	19,506	20,189	20,895	21,627	22,384	23,167	23,978	24,817	25,686
173	202-08-301-1023-0-4115	FICA-Regular	PS	Default Inflation Factor	1,173	1,214	1,257	1,301	1,346	1,393	1,442	1,492	1,545
174	202-08-301-1023-0-4116	FICA-Medicare	PS	Default Inflation Factor	274	284	294	304	314	325	337	349	361
175	202-08-301-1023-0-4120	Pension-ASRS	PS	Default Inflation Factor	2,368	2,451	2,537	2,625	2,717	2,812	2,911	3,013	3,118
176	202-08-301-1023-0-4124	Pension-LT Disability	PS	Default Inflation Factor	29	30	31	32	33	34	36	37	38
177	202-08-301-1023-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	2,693	2,787	2,885	2,986	3,090	3,198	3,310	3,426	3,546
178	202-08-301-1023-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	136	141	146	151	156	162	167	173	179
179	202-08-301-1023-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	879	910	942	975	1,009	1,044	1,081	1,118	1,157
180	202-08-301-1023-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	5	5	5	6	6	6	6	6	7
181	202-08-301-1023-0-4160	Industrial Insurance	PS	Default Inflation Factor	365	378	391	405	419	434	449	464	481
182	202-08-301-1023-0-4161	Group Insurance-Life	PS	Default Inflation Factor	30	31	32	33	34	36	37	38	40
183	202-08-301-1023-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	415	430	445	460	476	493	510	528	546
184	202-08-301-1023-0-4212	Utilities-Electric	OMF	Base budget multiplier	27,810	29,479	31,247	33,122	35,109	37,216	39,449	41,816	44,325
185	202-08-301-1023-0-4213	Utilities-Natural Gas	OMF	Default Inflation Factor	3,500	3,623	3,749	3,881	4,016	4,157	4,302	4,453	4,609
186	202-08-301-1023-0-4224	Maintenance-Buildings & Structures	OMF	Default Inflation Factor	6,800	25,000	25,875	26,781	27,718	28,688	29,692	30,731	31,807
187	202-08-301-1023-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	3,250	3,445	3,652	3,871	4,103	4,349	4,610	4,887	5,180
188	202-08-301-1023-0-4360	Water and Sewer Parts	OMF	Base budget multiplier	300	318	337	357	379	401	426	451	478
189	202-08-301-1023-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	200	207	214	222	230	238	246	254	263
190	202-08-301-1024-0-4101	Regular Pay	PS	Default Inflation Factor	19,506	20,189	20,895	21,627	22,384	23,167	23,978	24,817	25,686
191	202-08-301-1024-0-4102	Temporary Pay	PS	Default Inflation Factor	8,659	8,962	9,276	9,600	9,936	10,284	10,644	11,017	11,402
192	202-08-301-1024-0-4115	FICA-Regular	PS	Default Inflation Factor	1,710	1,770	1,832	1,896	1,962	2,031	2,102	2,176	2,252
193	202-08-301-1024-0-4116	FICA-Medicare	PS	Default Inflation Factor	400	414	428	443	459	475	492	509	527
194	202-08-301-1024-0-4120	Pension-ASRS	PS	Default Inflation Factor	2,368	2,451	2,537	2,625	2,717	2,812	2,911	3,013	3,118
195	202-08-301-1024-0-4124	Pension-LT Disability	PS	Default Inflation Factor	29	30	31	32	33	34	36	37	38
196	202-08-301-1024-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	2,693	2,787	2,885	2,986	3,090	3,198	3,310	3,426	3,546
197	202-08-301-1024-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	136	141	146	151	156	162	167	173	179
198	202-08-301-1024-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	879	910	942	975	1,009	1,044	1,081	1,118	1,157
199	202-08-301-1024-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	5	5	5	6	6	6	6	6	7
200	202-08-301-1024-0-4160	Industrial Insurance	PS	Default Inflation Factor	7,673	7,942	8,220	8,507	8,805	9,113	9,432	9,762	10,104
201	202-08-301-1024-0-4161	Group Insurance-Life	PS	Default Inflation Factor	30	31	32	33	34	36	37	38	40

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected
202	202-08-301-1024-0-4212	Utilities-Electric	OMF	Base budget multiplier	768	814	863	915	970	1,028	1,089	1,155	1,224
203	202-08-301-1024-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	5,000	5,300	5,618	5,955	6,312	6,691	7,093	7,518	7,969
204	202-08-301-1024-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
205	202-08-301-1024-0-4311	Gas and Oil	OMF	Default Inflation Factor	40,000	41,400	42,849	44,349	45,901	47,507	49,170	50,891	52,672
206	202-08-301-1024-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	6,500	6,890	7,303	7,742	8,206	8,698	9,220	9,774	10,360
207	202-08-301-1024-0-4314	Stationary Machinery and Equipment Parts	OMF	Base budget multiplier	13,000	13,780	14,607	15,483	16,412	17,397	18,441	19,547	20,720
208	202-08-301-1024-0-4357	Street Repair Materials and Supplies	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950
209	202-08-301-1024-0-4359	Building Structure Materials and Supplies	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
210	202-08-301-1026-0-4208	Other Professional Services	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
211	202-08-301-1026-0-4212	Utilities-Electric	OMF	Base budget multiplier	309	328	347	368	390	414	438	465	492
212	202-08-301-1026-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	500	530	562	596	631	669	709	752	797
213	202-08-301-1026-0-4242	Rents-Land	OMF	Default Inflation Factor	6,000	6,210	6,427	6,652	6,885	7,126	7,376	7,634	7,901
214	202-08-301-1026-0-4314	Stationary Machinery and Equipment Parts	OMF	Base budget multiplier	16,600	17,596	18,652	19,771	20,957	22,215	23,547	24,960	26,458
215	202-08-301-1040-0-4101	Regular Pay	PS	Default Inflation Factor	9,753	10,094	10,448	10,813	11,192	11,584	11,989	12,409	12,843
216	202-08-301-1040-0-4115	FICA-Regular	PS	Default Inflation Factor	587	608	629	651	674	697	722	747	773
217	202-08-301-1040-0-4116	FICA-Medicare	PS	Default Inflation Factor	137	142	147	152	157	163	168	174	180
218	202-08-301-1040-0-4120	Pension-ASRS	PS	Default Inflation Factor	1,184	1,225	1,268	1,313	1,359	1,406	1,455	1,506	1,559
219	202-08-301-1040-0-4124	Pension-LT Disability	PS	Default Inflation Factor	15	16	16	17	17	18	19	20	20
220	202-08-301-1040-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	1,346	1,393	1,442	1,492	1,545	1,599	1,655	1,712	1,772
221	202-08-301-1040-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	68	70	73	75	78	81	84	87	90
222	202-08-301-1040-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	440	455	471	488	505	523	541	560	579
223	202-08-301-1040-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	3	3	3	3	3	4	4	4	4
224	202-08-301-1040-0-4160	Industrial Insurance	PS	Default Inflation Factor	183	189	196	203	210	217	225	233	241
225	202-08-301-1040-0-4161	Group Insurance-Life	PS	Default Inflation Factor	15	16	16	17	17	18	19	20	20
226	202-08-301-1040-0-4224	Maintenance-Buildings & Structures	OMF	Default Inflation Factor	5,550	5,744	5,945	6,153	6,369	6,592	6,822	7,061	7,308
227	202-08-301-1041-0-4314	Stationary Machinery and Equipment Parts	OMF	Base budget multiplier	1,250	1,325	1,405	1,489	1,578	1,673	1,773	1,880	1,992
228	202-08-301-1042-0-4212	Utilities-Electric	OMF	Base budget multiplier	2,225	2,359	2,500	2,650	2,809	2,978	3,156	3,346	3,546
229	202-08-301-1043-0-4212	Utilities-Electric	OMF	Base budget multiplier	5,045	5,348	5,669	6,009	6,369	6,751	7,156	7,586	8,041
230	202-08-301-1044-0-4212	Utilities-Electric	OMF	Base budget multiplier	1,645	1,744	1,848	1,959	2,077	2,201	2,333	2,473	2,622
231	202-08-301-1045-0-4212	Utilities-Electric	OMF	Base budget multiplier	6,336	6,716	7,119	7,546	7,999	8,479	8,988	9,527	10,099
232	202-08-301-1046-0-4212	Utilities-Electric	OMF	Base budget multiplier	25,184	26,695	28,297	29,995	31,794	33,702	35,724	37,867	40,139
233	202-08-301-3152-0-4101	Regular Pay	PS	Default Inflation Factor	9,753	10,094	10,448	10,813	11,192	11,584	11,989	12,409	12,843
234	202-08-301-3152-0-4115	FICA-Regular	PS	Default Inflation Factor	587	608	629	651	674	697	722	747	773
235	202-08-301-3152-0-4116	FICA-Medicare	PS	Default Inflation Factor	137	142	147	152	157	163	168	174	180
236	202-08-301-3152-0-4120	Pension-ASRS	PS	Default Inflation Factor	1,184	1,225	1,268	1,313	1,359	1,406	1,455	1,506	1,559
237	202-08-301-3152-0-4124	Pension-LT Disability	PS	Default Inflation Factor	15	16	16	17	17	18	19	20	20
238	202-08-301-3152-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	1,346	1,393	1,442	1,492	1,545	1,599	1,655	1,712	1,772
239	202-08-301-3152-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	68	70	73	75	78	81	84	87	90
240	202-08-301-3152-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	440	455	471	488	505	523	541	560	579
241	202-08-301-3152-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	3	3	3	3	3	4	4	4	4
242	202-08-301-3152-0-4160	Industrial Insurance	PS	Default Inflation Factor	183	189	196	203	210	217	225	233	241
243	202-08-301-3152-0-4161	Group Insurance-Life	PS	Default Inflation Factor	15	16	16	17	17	18	19	20	20
244	202-08-301-3152-0-4357	Street Repair Materials and Supplies	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950
245	202-08-303-1050-0-4101	Regular Pay	PS	Default Inflation Factor	26,045	26,957	27,900	28,877	29,887	30,933	32,016	33,137	34,296
246	202-08-303-1050-0-4110	Overtime	PS	Default Inflation Factor	38,425	39,770	41,162	42,602	44,094	45,637	47,234	48,887	50,598
247	202-08-303-1050-0-4115	FICA-Regular	PS	Default Inflation Factor	3,998	4,138	4,283	4,433	4,588	4,748	4,915	5,087	5,265
248	202-08-303-1050-0-4116	FICA-Medicare	PS	Default Inflation Factor	935	968	1,002	1,037	1,073	1,110	1,149	1,190	1,231
249	202-08-303-1050-0-4120	Pension-ASRS	PS	Default Inflation Factor	7,827	8,101	8,384	8,678	8,982	9,296	9,621	9,958	10,307
250	202-08-303-1050-0-4124	Pension-LT Disability	PS	Default Inflation Factor	97	100	104	108	111	115	119	123	128
251	202-08-303-1050-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	2,693	2,787	2,885	2,986	3,090	3,198	3,310	3,426	3,546
252	202-08-303-1050-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	136	141	146	151	156	162	167	173	179
253	202-08-303-1050-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	5	5	5	6	6	6	6	7	7
254	202-08-303-1050-0-4160	Industrial Insurance	PS	Default Inflation Factor	1,208	1,250	1,294	1,339	1,386	1,435	1,485	1,537	1,591
255	202-08-303-1050-0-4161	Group Insurance-Life	PS	Default Inflation Factor	40	41	43	44	46	48	49	51	53
256	202-08-303-1050-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	9,800	10,143	10,498	10,865	11,246	11,639	12,047	12,468	12,905
257	202-08-303-1050-0-4202	Medical Fees	PS	Default Inflation Factor	600	621	643	665	689	713	738	763	790
258	202-08-303-1050-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	12,600	13,041	13,497	13,970	14,459	14,965	15,489	16,031	16,592
259	202-08-303-1050-0-4212	Utilities-Electric	OMF	Base budget multiplier	6,150	6,519	6,910	7,325	7,764	8,230	8,724	9,247	9,800
260	202-08-303-1050-0-4213	Utilities-Natural Gas	OMF	Default Inflation Factor	3,400	3,519	3,642	3,770	3,902	4,038	4,179	4,326	4,477
261	202-08-303-1050-0-4215	Utilities-Water, Sewer, Refuse	OMF	Default Inflation Factor	2,150	2,225	2,303	2,384	2,467	2,554	2,643	2,735	2,831
262	202-08-303-1050-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	2,000	2,120	2,247	2,382	2,525	2,676	2,837	3,007	3,188
263	202-08-303-1050-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	250	259	268	277	287	297	307	318	329
264	202-08-303-1050-0-4233	Maintenance-Custodial Services	OMF	Default Inflation Factor	3,500	5,000	5,175	5,356	5,544	5,738	5,938	6,146	6,361
265	202-08-303-1050-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	5,200	5,382	5,570	5,765	5,967	6,176	6,392	6,616	6,847
266	202-08-303-1050-0-4262	Registration	OMF	Default Inflation Factor	10,250	19,250	18,371	19,014	19,680	20,369	21,081	21,819	22,583
267	202-08-303-1050-0-4263	Education and Training	OMF	Default Inflation Factor	10,500	10,868	11,248	11,642	12,049	12,471	12,907	13,359	13,826
268	202-08-303-1050-0-4270	Postage and Freight	OMF	Default Inflation Factor	100	104	107	111	115	119	123	127	132

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected
269	202-08-303-1050-0-4274	Memberships	OMF	Default Inflation Factor	50	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272
270	202-08-303-1050-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	3,500	5,000	5,175	5,356	5,544	5,738	5,938	6,146	6,361
271	202-08-303-1050-0-4302	Office Equipment Under \$5,000	OMF	Default Inflation Factor	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292
272	202-08-303-1050-0-4303	Communications Equip Under \$5,000	OMF	Default Inflation Factor	1,530	1,584	1,639	1,696	1,756	1,817	1,881	1,947	2,015
273	202-08-303-1050-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	1,200	1,272	1,348	1,429	1,515	1,606	1,702	1,804	1,913
274	202-08-303-1050-0-4342	Office Supplies	OMF	Default Inflation Factor	900	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545
275	202-08-303-1050-0-4343	Computer Software	OMF	Default Inflation Factor	28,500	29,498	30,530	31,598	32,704	33,849	35,034	36,260	37,529
276	202-08-303-1050-0-4346	Non Library Books and Subscription	OMF	Default Inflation Factor	100	104	107	111	115	119	123	127	132
277	202-08-303-1050-0-4350	Trophies and Awards	OMF	Default Inflation Factor	50	52	54	55	57	59	61	64	66
278	202-08-303-1050-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658
279	202-08-303-1050-0-4381	Work Order Charges	OMF	Default Inflation Factor	28,766	34,990	36,215	37,482	38,794	40,152	41,557	43,012	44,517
280	202-08-303-1051-0-4101	Regular Pay	PS	Default Inflation Factor	197,976	204,905	212,077	219,500	227,182	235,133	243,363	251,881	260,697
281	202-08-303-1051-0-4115	FICA-Regular	PS	Default Inflation Factor	11,941	12,359	12,791	13,239	13,703	14,182	14,679	15,192	15,724
282	202-08-303-1051-0-4116	FICA-Medicare	PS	Default Inflation Factor	2,793	2,891	2,992	3,097	3,205	3,317	3,433	3,553	3,678
283	202-08-303-1051-0-4120	Pension-ASRS	PS	Default Inflation Factor	24,035	24,876	25,747	26,648	27,581	28,546	29,545	30,579	31,650
284	202-08-303-1051-0-4124	Pension-LT Disability	PS	Default Inflation Factor	297	307	318	329	341	353	365	378	391
285	202-08-303-1051-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	26,004	26,914	27,856	28,831	29,840	30,885	31,966	33,084	34,242
286	202-08-303-1051-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	1,356	1,403	1,453	1,503	1,556	1,611	1,667	1,725	1,786
287	202-08-303-1051-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	10,553	10,922	11,305	11,700	12,110	12,534	12,972	13,426	13,896
288	202-08-303-1051-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	51	53	55	57	59	61	63	65	67
289	202-08-303-1051-0-4146	Health Savings Account-City	PS	Default Inflation Factor	922	954	988	1,022	1,058	1,095	1,133	1,173	1,214
290	202-08-303-1051-0-4160	Industrial Insurance	PS	Default Inflation Factor	3,709	3,839	3,973	4,112	4,256	4,405	4,559	4,719	4,884
291	202-08-303-1051-0-4161	Group Insurance-Life	PS	Default Inflation Factor	302	313	324	335	347	359	371	384	398
292	202-08-303-1051-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	3,500	3,623	3,749	3,881	4,016	4,157	4,302	4,453	4,609
293	202-08-303-1051-0-4214	Utilities-Landfill	OMF	Default Inflation Factor	8,663	15,000	15,525	16,068	16,631	17,213	17,815	18,439	19,084
294	202-08-303-1051-0-4224	Maintenance-Buildings & Structures	OMF	Default Inflation Factor	10,000	85,350	88,337	91,429	94,629	97,941	101,369	104,917	108,589
295	202-08-303-1051-0-4225	Maintenance-Electrical	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658
296	202-08-303-1051-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	750	795	843	893	947	1,004	1,064	1,128	1,195
297	202-08-303-1051-0-4237	Maintenance-Other	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658
298	202-08-303-1051-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
299	202-08-303-1051-0-4262	Registration	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
300	202-08-303-1051-0-4263	Education and Training	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
301	202-08-303-1051-0-4301	Computer Equipment	OMF	Default Inflation Factor	3,500	3,623	3,749	3,881	4,016	4,157	4,302	4,453	4,609
302	202-08-303-1051-0-4303	Communications Equip Under \$5,000	OMF	Default Inflation Factor	1,200	1,242	1,285	1,330	1,377	1,425	1,475	1,527	1,580
303	202-08-303-1051-0-4304	Small Tools	OMF	Default Inflation Factor	3,000	5,000	5,175	5,356	5,544	5,738	5,938	6,146	6,361
304	202-08-303-1051-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	5,000	5,175	5,356	5,544	5,738	5,938	6,146	6,361	6,584
305	202-08-303-1051-0-4311	Gas and Oil	OMF	Default Inflation Factor	8,000	8,280	8,570	8,870	9,180	9,501	9,834	10,178	10,534
306	202-08-303-1051-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	5,500	10,000	10,600	11,236	11,910	12,625	13,382	14,185	15,036
307	202-08-303-1051-0-4314	Stationary Machinery and Equipment Parts	OMF	Base budget multiplier	800	848	899	953	1,010	1,071	1,135	1,203	1,275
308	202-08-303-1051-0-4352	Uniforms	OMF	Default Inflation Factor	5,550	7,500	7,763	8,034	8,315	8,606	8,908	9,219	9,542
309	202-08-303-1051-0-4354	Safety Supplies	OMF	Default Inflation Factor	12,800	15,000	15,525	16,068	16,631	17,213	17,815	18,439	19,084
310	202-08-303-1051-0-4359	Building Structure Materials and Supplies	OMF	Default Inflation Factor	250	259	268	277	287	297	307	318	329
311	202-08-303-1051-0-4360	Water and Sewer Parts	OMF	Base budget multiplier	45,500	65,000	68,900	73,034	77,416	82,061	86,985	92,204	97,736
312	202-08-303-1051-0-4363	Janitor and Cleaning Supplies	OMF	Default Inflation Factor	800	828	857	887	918	950	983	1,018	1,053
313	202-08-303-1051-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	1,200	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817
314	202-08-303-1051-0-4401	Rolling Stock (Fleet)	CO	Default Inflation Factor	-	73,801	-	-	-	-	-	-	-
315	202-08-303-1051-0-4435	Building Improvements or Alterations	CO	Default Inflation Factor	-	36,000	-	-	-	-	-	-	-
316	202-08-303-1052-0-4101	Regular Pay	PS	Default Inflation Factor	314,676	325,690	337,089	348,887	361,098	373,736	386,817	400,356	414,368
317	202-08-303-1052-0-4115	FICA-Regular	PS	Default Inflation Factor	18,993	19,658	20,346	21,058	21,795	22,558	23,347	24,164	25,010
318	202-08-303-1052-0-4116	FICA-Medicare	PS	Default Inflation Factor	4,442	4,597	4,758	4,925	5,097	5,276	5,460	5,651	5,849
319	202-08-303-1052-0-4120	Pension-ASRS	PS	Default Inflation Factor	38,202	39,539	40,923	42,355	43,838	45,372	46,960	48,604	50,305
320	202-08-303-1052-0-4124	Pension-LT Disability	PS	Default Inflation Factor	472	489	506	523	542	561	580	601	622
321	202-08-303-1052-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	41,113	42,552	44,041	45,583	47,178	48,829	50,538	52,307	54,138
322	202-08-303-1052-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	2,142	2,217	2,295	2,375	2,458	2,544	2,633	2,725	2,821
323	202-08-303-1052-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	16,357	16,929	17,522	18,135	18,770	19,427	20,107	20,811	21,539
324	202-08-303-1052-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	80	83	86	89	92	95	98	102	105
325	202-08-303-1052-0-4146	Health Savings Account-City	PS	Default Inflation Factor	1,430	1,480	1,532	1,585	1,641	1,698	1,758	1,819	1,883
326	202-08-303-1052-0-4160	Industrial Insurance	PS	Default Inflation Factor	5,896	6,102	6,316	6,537	6,766	7,003	7,248	7,501	7,764
327	202-08-303-1052-0-4161	Group Insurance-Life	PS	Default Inflation Factor	481	498	515	533	552	571	591	612	633
328	202-08-303-1052-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950
329	202-08-303-1052-0-4240	Rents-Equipment	OMF	Default Inflation Factor	6,750	9,000	9,315	9,641	9,978	10,328	10,689	11,063	11,451
330	202-08-303-1052-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	30,000	31,050	32,137	33,262	34,426	35,631	36,878	38,168	39,504
331	202-08-303-1052-0-4304	Small Tools	OMF	Default Inflation Factor	500	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817
332	202-08-303-1052-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292
333	202-08-303-1052-0-4311	Gas and Oil	OMF	Default Inflation Factor	6,500	6,728	6,963	7,207	7,459	7,720	7,990	8,270	8,559
334	202-08-303-1052-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	4,000	10,000	10,600	11,236	11,910	12,625	13,382	14,185	15,036
335	202-08-303-1052-0-4357	Street Repair Materials and Supplies	OMF	Default Inflation Factor	30,000	31,050	32,137	33,262	34,426	35,631	36,878	38,168	39,504

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected	
336	202-08-303-1052-0-4360	Water and Sewer Parts	OMF	Base budget multiplier	30,000	49,300	37,100	39,326	41,686	44,187	46,838	49,648	52,627	55,785
337	202-08-303-1052-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	1,200	1,242	1,285	1,330	1,377	1,425	1,475	1,527	1,580	1,635
338	202-08-303-1053-0-4101	Regular Pay	PS	Default Inflation Factor	17,712	18,332	18,974	19,638	20,325	21,036	21,773	22,535	23,323	24,140
339	202-08-303-1053-0-4115	FICA-Regular	PS	Default Inflation Factor	1,082	1,120	1,159	1,200	1,242	1,285	1,330	1,377	1,425	1,475
340	202-08-303-1053-0-4116	FICA-Medicare	PS	Default Inflation Factor	253	262	271	281	290	300	311	322	333	345
341	202-08-303-1053-0-4120	Pension-ASRS	PS	Default Inflation Factor	2,150	2,225	2,303	2,384	2,467	2,554	2,643	2,735	2,831	2,930
342	202-08-303-1053-0-4124	Pension-LT Disability	PS	Default Inflation Factor	27	28	29	30	31	32	33	34	36	37
343	202-08-303-1053-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	2,108	2,182	2,258	2,337	2,419	2,504	2,591	2,682	2,776	2,873
344	202-08-303-1053-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	108	112	116	120	124	128	133	137	142	147
345	202-08-303-1053-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	528	546	566	585	606	627	649	672	695	720
346	202-08-303-1053-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	4	4	4	4	5	5	5	5	5	5
347	202-08-303-1053-0-4146	Health Savings Account-City	PS	Default Inflation Factor	46	48	49	51	53	55	57	59	61	63
348	202-08-303-1053-0-4160	Industrial Insurance	PS	Default Inflation Factor	332	344	356	368	381	394	408	422	437	452
349	202-08-303-1053-0-4161	Group Insurance-Life	PS	Default Inflation Factor	27	28	29	30	31	32	33	34	36	37
350	202-08-303-1053-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	2,200	2,277	2,357	2,439	2,525	2,613	2,704	2,799	2,897	2,998
351	202-08-303-1053-0-4311	Gas and Oil	OMF	Default Inflation Factor	9,000	9,315	9,641	9,978	10,328	10,689	11,061	11,451	11,851	12,266
352	202-08-303-1053-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	3,000	5,000	5,300	5,618	5,955	6,312	6,691	7,093	7,518	7,969
353	202-08-303-1053-0-4357	Street Repair Materials and Supplies	OMF	Default Inflation Factor	1,200	1,242	1,285	1,330	1,377	1,425	1,475	1,527	1,580	1,635
354	202-08-303-1053-0-4360	Water and Sewer Parts	OMF	Base budget multiplier	1,250	1,325	1,405	1,489	1,578	1,673	1,773	1,880	1,992	2,112
355	202-08-303-1054-0-4101	Regular Pay	PS	Default Inflation Factor	90,307	93,468	96,739	100,125	103,629	107,256	111,010	114,896	118,917	123,079
356	202-08-303-1054-0-4115	FICA-Regular	PS	Default Inflation Factor	5,432	5,622	5,819	6,023	6,233	6,452	6,677	6,911	7,153	7,403
357	202-08-303-1054-0-4116	FICA-Medicare	PS	Default Inflation Factor	1,270	1,314	1,360	1,408	1,457	1,508	1,561	1,616	1,672	1,731
358	202-08-303-1054-0-4120	Pension-ASRS	PS	Default Inflation Factor	10,963	11,347	11,744	12,155	12,580	13,021	13,476	13,948	14,436	14,941
359	202-08-303-1054-0-4124	Pension-LT Disability	PS	Default Inflation Factor	135	140	145	150	155	160	166	172	178	184
360	202-08-303-1054-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	12,104	12,528	12,966	13,420	13,890	14,376	14,879	15,400	15,939	16,497
361	202-08-303-1054-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	633	655	678	702	726	752	778	805	834	863
362	202-08-303-1054-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	5,277	5,462	5,653	5,851	6,055	6,267	6,487	6,714	6,949	7,192
363	202-08-303-1054-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	24	25	26	27	28	29	30	31	32	33
364	202-08-303-1054-0-4146	Health Savings Account-City	PS	Default Inflation Factor	461	477	494	511	529	548	567	587	607	628
365	202-08-303-1054-0-4160	Industrial Insurance	PS	Default Inflation Factor	1,692	1,751	1,813	1,876	1,942	2,010	2,080	2,153	2,228	2,306
366	202-08-303-1054-0-4161	Group Insurance-Life	PS	Default Inflation Factor	138	143	148	153	158	164	170	176	182	188
367	202-08-303-1054-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
368	202-08-303-1054-0-4237	Maintenance-Other	OMF	Default Inflation Factor	116,000	120,060	124,262	128,611	133,113	137,772	142,594	147,584	152,750	158,096
369	202-08-303-1054-0-4304	Small Tools	OMF	Default Inflation Factor	150	155	161	166	172	178	184	191	198	204
370	202-08-303-1054-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	250	259	268	277	287	297	307	318	329	341
371	202-08-303-1054-0-4311	Gas and Oil	OMF	Default Inflation Factor	6,000	6,210	6,427	6,652	6,885	7,126	7,376	7,634	7,901	8,177
372	202-08-303-1054-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	1,500	3,500	3,710	3,933	4,169	4,419	4,684	4,965	5,263	5,578
373	202-08-303-1054-0-4360	Water and Sewer Parts	OMF	Base budget multiplier	21,000	22,260	23,596	25,011	26,512	28,103	29,789	31,576	33,471	35,479
374	202-08-303-1054-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
375	202-08-303-1054-0-4401	Rolling Stock (Fleet)	CO	Default Inflation Factor	-	73,801	-	-	-	-	-	-	-	-
376	202-08-303-1055-0-4101	Regular Pay	PS	Default Inflation Factor	270,920	280,402	290,216	300,374	310,887	321,768	333,030	344,686	356,750	369,236
377	202-08-303-1055-0-4115	FICA-Regular	PS	Default Inflation Factor	16,295	16,865	17,456	18,067	18,699	19,353	20,031	20,732	21,457	22,208
378	202-08-303-1055-0-4116	FICA-Medicare	PS	Default Inflation Factor	3,811	3,944	4,082	4,225	4,373	4,526	4,685	4,849	5,018	5,194
379	202-08-303-1055-0-4120	Pension-ASRS	PS	Default Inflation Factor	32,890	34,041	35,233	36,466	37,742	39,063	40,430	41,845	43,310	44,826
380	202-08-303-1055-0-4124	Pension-LT Disability	PS	Default Inflation Factor	406	420	435	450	466	482	499	517	535	553
381	202-08-303-1055-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	36,313	37,584	38,899	40,261	41,670	43,128	44,638	46,200	47,817	49,491
382	202-08-303-1055-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	1,898	1,964	2,033	2,104	2,178	2,254	2,333	2,415	2,499	2,587
383	202-08-303-1055-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	15,830	16,384	16,957	17,551	18,165	18,801	19,459	20,140	20,845	21,575
384	202-08-303-1055-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	71	73	76	79	81	84	87	90	93	97
385	202-08-303-1055-0-4146	Health Savings Account-City	PS	Default Inflation Factor	1,384	1,432	1,483	1,534	1,588	1,644	1,701	1,761	1,822	1,886
386	202-08-303-1055-0-4160	Industrial Insurance	PS	Default Inflation Factor	5,076	5,254	5,438	5,628	5,825	6,029	6,240	6,458	6,684	6,918
387	202-08-303-1055-0-4161	Group Insurance-Life	PS	Default Inflation Factor	414	428	443	459	475	492	509	527	545	564
388	202-08-303-1055-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
389	202-08-303-1055-0-4240	Rents-Equipment	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
390	202-08-303-1055-0-4311	Gas and Oil	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
391	202-08-303-1055-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	700	742	787	834	884	937	993	1,053	1,116	1,183
392	202-08-303-1055-0-4360	Water and Sewer Parts	OMF	Base budget multiplier	212,718	207,718	220,181	233,392	247,395	262,239	277,974	294,652	312,331	331,071
393	202-08-303-1055-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
394	202-08-303-1056-0-4101	Regular Pay	PS	Default Inflation Factor	72,245	74,774	77,391	80,099	82,903	85,804	88,808	91,916	95,133	98,463
395	202-08-303-1056-0-4115	FICA-Regular	PS	Default Inflation Factor	4,345	4,497	4,654	4,817	4,986	5,160	5,341	5,528	5,722	5,922
396	202-08-303-1056-0-4116	FICA-Medicare	PS	Default Inflation Factor	1,016	1,052	1,088	1,126	1,166	1,207	1,249	1,293	1,338	1,385
397	202-08-303-1056-0-4120	Pension-ASRS	PS	Default Inflation Factor	8,771	9,078	9,396	9,725	10,065	10,417	10,782	11,159	11,550	11,954
398	202-08-303-1056-0-4124	Pension-LT Disability	PS	Default Inflation Factor	108	112	116	120	124	128	133	137	142	147
399	202-08-303-1056-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	9,683	10,022	10,373	10,736	11,111	11,500	11,903	12,319	12,751	13,197
400	202-08-303-1056-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	506	524	542	561	581	601	622	644	666	690
401	202-08-303-1056-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	4,221	4,369	4,522	4,680	4,844	5,013	5,189	5,370	5,558	5,753
402	202-08-303-1056-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	19	20	20	21	22	23	23	24	25	26

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected	
403	202-08-303-1056-0-4146	Health Savings Account-City	PS	Default Inflation Factor	369	382	395	409	423	438	454	469	486	
404	202-08-303-1056-0-4160	Industrial Insurance	PS	Default Inflation Factor	1,353	1,400	1,449	1,500	1,553	1,607	1,663	1,721	1,782	1,844
405	202-08-303-1056-0-4161	Group Insurance-Life	PS	Default Inflation Factor	110	114	118	122	126	131	135	140	145	150
406	202-08-303-1056-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	1,200	1,242	1,285	1,330	1,377	1,425	1,475	1,527	1,580	1,635
407	202-08-303-1056-0-4311	Gas and Oil	OMF	Default Inflation Factor	6,500	6,728	6,963	7,207	7,459	7,720	7,990	8,270	8,559	8,859
408	202-08-303-1056-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	2,000	10,000	10,600	11,236	11,910	12,625	13,382	14,185	15,036	15,938
409	202-08-303-1056-0-4360	Water and Sewer Parts	OMF	Base budget multiplier	1,150	1,219	1,292	1,370	1,452	1,539	1,631	1,729	1,833	1,943
410	202-08-303-1057-0-4101	Regular Pay	PS	Default Inflation Factor	26,208	27,125	28,075	29,057	30,074	31,127	32,216	33,344	34,511	35,719
411	202-08-303-1057-0-4115	FICA-Regular	PS	Default Inflation Factor	1,625	1,682	1,741	1,802	1,865	1,930	1,998	2,067	2,140	2,215
412	202-08-303-1057-0-4116	FICA-Medicare	PS	Default Inflation Factor	380	393	407	421	436	451	467	483	500	518
413	202-08-303-1057-0-4120	Pension-ASRS	PS	Default Inflation Factor	3,182	3,293	3,409	3,528	3,651	3,779	3,911	4,048	4,190	4,337
414	202-08-303-1057-0-4124	Pension-LT Disability	PS	Default Inflation Factor	39	40	42	43	45	46	48	50	51	53
415	202-08-303-1057-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	4,488	4,645	4,808	4,976	5,150	5,330	5,517	5,710	5,910	6,117
416	202-08-303-1057-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	226	234	242	251	259	268	278	288	298	308
417	202-08-303-1057-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	8	8	9	9	10	10	10	11	11	11
418	202-08-303-1057-0-4160	Industrial Insurance	PS	Default Inflation Factor	248	257	266	275	285	295	305	316	327	338
419	202-08-303-1057-0-4161	Group Insurance-Life	PS	Default Inflation Factor	40	41	43	44	46	48	49	51	53	55
420	202-08-303-1057-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	700	725	750	776	803	831	860	891	922	954
421	202-08-303-1057-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	500	530	562	596	631	669	709	752	797	845
422	202-08-303-1057-0-4311	Gas and Oil	OMF	Default Inflation Factor	2,000	4,000	4,140	4,285	4,435	4,590	4,751	4,917	5,089	5,267
423	202-08-303-1057-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	500	2,500	2,650	2,809	2,978	3,156	3,346	3,546	3,759	3,985
424	202-08-303-1057-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	1,200	3,500	3,623	3,749	3,881	4,016	4,157	4,302	4,453	4,609
425	202-08-304-1060-0-4101	Regular Pay	PS	Default Inflation Factor	107,682	111,451	115,352	119,389	123,568	127,892	132,369	137,002	141,797	146,760
426	202-08-304-1060-0-4102	Temporary Pay	PS	Default Inflation Factor	54,288	56,188	58,155	60,190	62,297	64,477	66,734	69,069	71,487	73,989
427	202-08-304-1060-0-4115	FICA-Regular	PS	Default Inflation Factor	6,645	6,878	7,118	7,367	7,625	7,892	8,168	8,454	8,750	9,056
428	202-08-304-1060-0-4116	FICA-Medicare	PS	Default Inflation Factor	1,554	1,608	1,665	1,723	1,783	1,846	1,910	1,977	2,046	2,118
429	202-08-304-1060-0-4120	Pension-ASRS	PS	Default Inflation Factor	13,073	13,531	14,004	14,494	15,002	15,527	16,070	16,633	17,215	17,817
430	202-08-304-1060-0-4124	Pension-LT Disability	PS	Default Inflation Factor	162	168	174	180	186	192	199	206	213	221
431	202-08-304-1060-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	7,860	8,135	8,420	8,715	9,020	9,335	9,662	10,000	10,350	10,712
432	202-08-304-1060-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	452	468	484	501	519	537	556	575	595	616
433	202-08-304-1060-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	17	18	18	19	20	20	21	22	22	23
434	202-08-304-1060-0-4146	Health Savings Account-City	PS	Default Inflation Factor	1,116	1,155	1,195	1,237	1,281	1,325	1,372	1,420	1,470	1,521
435	202-08-304-1060-0-4160	Industrial Insurance	PS	Default Inflation Factor	136	141	146	151	156	162	167	173	179	185
436	202-08-304-1060-0-4161	Group Insurance-Life	PS	Default Inflation Factor	163	169	175	181	187	194	200	207	215	222
437	202-08-304-1060-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	700	800	828	857	887	918	950	983	1,018	1,053
438	202-08-304-1061-0-4204	Appraisal Fees and Permits	OMF	Default Inflation Factor	10,000	30,000	31,050	32,137	33,262	34,426	35,631	36,878	38,168	39,504
439	202-08-304-1061-0-4206	Consultant Fees	OMF	Default Inflation Factor	-	326,000	337,410	349,219	361,442	374,092	387,186	400,737	414,763	429,280
440	202-08-304-1061-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	1,700	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292
441	202-08-304-1061-0-4262	Registration	OMF	Default Inflation Factor	1,000	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
442	202-08-304-1061-0-4263	Education and Training	OMF	Default Inflation Factor	200	600	621	643	665	689	713	738	763	790
443	202-08-304-1061-0-4271	Advertising	OMF	Default Inflation Factor	100	2,100	2,174	2,250	2,328	2,410	2,494	2,581	2,672	2,765
444	202-08-304-1061-0-4274	Memberships	OMF	Default Inflation Factor	250	259	268	277	287	297	307	318	329	341
445	202-08-304-1061-0-4341	Copying and Printing	OMF	Default Inflation Factor	1,300	500	518	536	554	574	594	615	636	658
446	202-08-304-1061-0-4342	Office Supplies	OMF	Default Inflation Factor	150	155	161	166	172	178	184	191	198	204
447	202-08-304-1061-0-4343	Computer Software	OMF	Default Inflation Factor	400	414	428	443	459	475	492	509	527	545
448	202-08-304-1062-0-4101	Regular Pay	PS	Default Inflation Factor	133,798	138,481	143,328	148,344	153,536	158,910	164,472	170,228	176,186	182,353
449	202-08-304-1062-0-4102	Temporary Pay	PS	Default Inflation Factor	83,197	86,109	89,123	92,242	95,470	98,812	102,270	105,850	109,555	113,389
450	202-08-304-1062-0-4115	FICA-Regular	PS	Default Inflation Factor	13,146	13,606	14,082	14,575	15,085	15,613	16,160	16,725	17,311	17,917
451	202-08-304-1062-0-4116	FICA-Medicare	PS	Default Inflation Factor	3,074	3,182	3,293	3,408	3,527	3,651	3,779	3,911	4,048	4,190
452	202-08-304-1062-0-4120	Pension-ASRS	PS	Default Inflation Factor	16,243	16,812	17,400	18,009	18,639	19,292	19,967	20,666	21,389	22,138
453	202-08-304-1062-0-4124	Pension-LT Disability	PS	Default Inflation Factor	201	208	215	223	231	239	247	256	265	274
454	202-08-304-1062-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	15,719	16,269	16,839	17,428	18,038	18,669	19,323	19,999	20,699	21,423
455	202-08-304-1062-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	904	936	968	1,002	1,037	1,074	1,111	1,150	1,190	1,232
456	202-08-304-1062-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	34	35	36	38	39	40	42	43	45	46
457	202-08-304-1062-0-4146	Health Savings Account-City	PS	Default Inflation Factor	2,231	2,309	2,390	2,474	2,560	2,650	2,742	2,838	2,938	3,041
458	202-08-304-1062-0-4160	Industrial Insurance	PS	Default Inflation Factor	734	760	786	814	842	872	902	934	967	1,000
459	202-08-304-1062-0-4161	Group Insurance-Life	PS	Default Inflation Factor	204	211	219	226	234	242	251	260	269	278
460	202-08-304-1062-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	300	311	321	333	344	356	369	382	395	409
461	202-08-304-1062-0-4206	Consultant Fees	OMF	Default Inflation Factor	4,000	4,140	4,285	4,435	4,590	4,751	4,917	5,089	5,267	5,452
462	202-08-304-1062-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292	3,407
463	202-08-304-1062-0-4212	Utilities-Electric	OMF	Base budget multiplier	600	636	674	715	757	803	851	902	956	1,014
464	202-08-304-1062-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
465	202-08-304-1062-0-4262	Registration	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
466	202-08-304-1062-0-4263	Education and Training	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
467	202-08-304-1062-0-4270	Postage and Freight	OMF	Default Inflation Factor	200	207	214	222	230	238	246	254	263	273
468	202-08-304-1062-0-4271	Advertising	OMF	Default Inflation Factor	15,000	15,525	16,068	16,631	17,213	17,815	18,439	19,084	19,752	20,443
469	202-08-304-1062-0-4278	Rebates-Water Rebates	OMF	Default Inflation Factor	70,000	72,450	74,986	77,610	80,327	83,138	86,048	89,060	92,177	95,403

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected	
470	202-08-304-1062-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	38,500	39,848	41,242	42,686	44,180	45,726	47,326	48,983	50,697	52,472
471	202-08-304-1062-0-4301	Computer Equipment	OMF	Default Inflation Factor	800	2,800	2,898	2,999	3,104	3,213	3,326	3,442	3,562	3,687
472	202-08-304-1062-0-4302	Office Equipment Under \$5,000	OMF	Default Inflation Factor	350	362	375	388	402	416	430	445	461	477
473	202-08-304-1062-0-4304	Small Tools	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
474	202-08-304-1062-0-4311	Gas and Oil	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
475	202-08-304-1062-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	200	212	225	238	252	268	284	301	319	338
476	202-08-304-1062-0-4341	Copying and Printing	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
477	202-08-304-1062-0-4342	Office Supplies	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
478	202-08-304-1062-0-4343	Computer Software	OMF	Default Inflation Factor	500	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
479	202-08-304-1062-0-4346	Non Library Books and Subscription	OMF	Default Inflation Factor	100	104	107	111	115	119	123	127	132	136
480	202-08-304-1062-0-4347	Food	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
481	202-08-304-1062-0-4349	Promotional Materials	OMF	Default Inflation Factor	30,000	31,050	32,137	33,262	34,426	35,631	36,878	38,168	39,504	40,887
482	202-08-304-1062-0-4350	Trophies and Awards	OMF	Default Inflation Factor	300	311	321	333	344	356	369	382	395	409
483	202-08-304-1062-0-4352	Uniforms	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
484	202-08-304-1062-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	800	828	857	887	918	950	983	1,018	1,053	1,090
485	202-08-305-1070-0-4101	Regular Pay	PS	Default Inflation Factor	348,726	360,931	373,564	386,639	400,171	414,177	428,673	443,677	459,206	475,278
486	202-08-305-1070-0-4115	FICA-Regular	PS	Default Inflation Factor	20,684	21,408	22,157	22,933	23,735	24,566	25,426	26,316	27,237	28,190
487	202-08-305-1070-0-4116	FICA-Medicare	PS	Default Inflation Factor	4,837	5,006	5,182	5,363	5,551	5,745	5,946	6,154	6,369	6,592
488	202-08-305-1070-0-4120	Pension-ASRS	PS	Default Inflation Factor	42,335	43,817	45,350	46,938	48,580	50,281	52,041	53,862	55,747	57,698
489	202-08-305-1070-0-4124	Pension-LT Disability	PS	Default Inflation Factor	523	541	560	580	600	621	643	665	689	713
490	202-08-305-1070-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	34,786	36,004	37,264	38,568	39,918	41,315	42,761	44,258	45,807	47,410
491	202-08-305-1070-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	1,808	1,871	1,937	2,005	2,075	2,147	2,222	2,300	2,381	2,464
492	202-08-305-1070-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	17,589	18,205	18,842	19,501	20,184	20,890	21,621	22,378	23,161	23,972
493	202-08-305-1070-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	68	70	73	75	78	81	84	87	90	93
494	202-08-305-1070-0-4160	Industrial Insurance	PS	Default Inflation Factor	442	457	473	490	507	525	543	562	582	602
495	202-08-305-1070-0-4161	Group Insurance-Life	PS	Default Inflation Factor	529	548	567	587	607	628	650	673	697	721
496	202-08-305-1070-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	500	1,200	1,242	1,285	1,330	1,377	1,425	1,475	1,527	1,580
497	202-08-305-1070-0-4201	Architect and Engineering	OMF	Default Inflation Factor	93,000	193,000	199,755	206,746	213,983	221,472	229,223	237,246	245,550	254,144
498	202-08-305-1070-0-4206	Consultant Fees	OMF	Default Inflation Factor	28,344	29,336	30,363	31,425	32,525	33,664	34,842	36,061	37,324	38,630
499	202-08-305-1070-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	2,000	2,300	2,381	2,464	2,550	2,639	2,732	2,827	2,926	3,029
500	202-08-305-1070-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	19,500	20,183	20,889	21,620	22,377	23,160	23,970	24,809	25,678	26,576
501	202-08-305-1070-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	5,300	6,500	6,728	6,963	7,207	7,459	7,720	7,990	8,270	8,559
502	202-08-305-1070-0-4262	Registration	OMF	Default Inflation Factor	3,000	3,800	3,933	4,071	4,213	4,361	4,513	4,671	4,835	5,004
503	202-08-305-1070-0-4270	Postage and Freight	OMF	Default Inflation Factor	50	52	54	55	57	59	61	64	66	68
504	202-08-305-1070-0-4274	Memberships	OMF	Default Inflation Factor	1,300	1,700	1,760	1,821	1,885	1,951	2,019	2,090	2,163	2,239
505	202-08-305-1070-0-4311	Gas and Oil	OMF	Default Inflation Factor	1,940	2,440	2,525	2,614	2,705	2,800	2,898	2,999	3,104	3,213
506	202-08-305-1070-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	500	3,500	3,710	3,933	4,169	4,419	4,684	4,965	5,263	5,578
507	202-08-305-1070-0-4341	Copying and Printing	OMF	Default Inflation Factor	800	828	857	887	918	950	983	1,018	1,053	1,090
508	202-08-305-1070-0-4342	Office Supplies	OMF	Default Inflation Factor	600	621	643	665	689	713	738	763	790	818
509	202-08-305-1070-0-4343	Computer Software	OMF	Default Inflation Factor	4,800	4,968	5,142	5,322	5,508	5,701	5,900	6,107	6,321	6,542
510	202-08-305-1070-0-4346	Non Library Books and Subscription	OMF	Default Inflation Factor	200	207	214	222	230	238	246	254	263	273
511	202-08-306-1080-0-4101	Regular Pay	PS	Default Inflation Factor	160,742	166,368	172,191	178,218	184,455	190,911	197,593	204,509	211,667	219,075
512	202-08-306-1080-0-4115	FICA-Regular	PS	Default Inflation Factor	9,823	10,167	10,523	10,891	11,272	11,667	12,075	12,498	12,935	13,388
513	202-08-306-1080-0-4116	FICA-Medicare	PS	Default Inflation Factor	2,297	2,377	2,461	2,547	2,636	2,728	2,824	2,922	3,025	3,131
514	202-08-306-1080-0-4120	Pension-ASRS	PS	Default Inflation Factor	19,514	20,197	20,904	21,636	22,393	23,177	23,988	24,827	25,696	26,596
515	202-08-306-1080-0-4124	Pension-LT Disability	PS	Default Inflation Factor	241	249	258	267	277	286	296	307	317	328
516	202-08-306-1080-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	17,951	18,579	19,230	19,903	20,599	21,320	22,066	22,839	23,638	24,465
517	202-08-306-1080-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	904	936	968	1,002	1,037	1,074	1,111	1,150	1,190	1,232
518	202-08-306-1080-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	8,794	9,102	9,420	9,750	10,091	10,445	10,810	11,188	11,580	11,985
519	202-08-306-1080-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	34	35	36	38	39	40	42	43	45	46
520	202-08-306-1080-0-4160	Industrial Insurance	PS	Default Inflation Factor	1,330	1,377	1,425	1,475	1,526	1,580	1,635	1,692	1,751	1,813
521	202-08-306-1080-0-4161	Group Insurance-Life	PS	Default Inflation Factor	244	253	261	271	280	290	300	310	321	333
522	202-08-306-1080-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	550	569	589	610	631	653	676	700	724	750
523	202-08-306-1080-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
524	202-08-306-1080-0-4262	Registration	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
525	202-08-306-1080-0-4263	Education and Training	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
526	202-08-306-1080-0-4270	Postage and Freight	OMF	Default Inflation Factor	200	207	214	222	230	238	246	254	263	273
527	202-08-306-1080-0-4271	Advertising	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
528	202-08-306-1080-0-4341	Copying and Printing	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
529	202-08-306-1081-0-4101	Regular Pay	PS	Default Inflation Factor	156,011	161,471	167,123	172,972	179,026	185,292	191,777	198,490	205,437	212,627
530	202-08-306-1081-0-4115	FICA-Regular	PS	Default Inflation Factor	8,893	9,204	9,526	9,860	10,205	10,562	10,932	11,314	11,710	12,120
531	202-08-306-1081-0-4116	FICA-Medicare	PS	Default Inflation Factor	2,080	2,153	2,228	2,306	2,387	2,470	2,557	2,646	2,739	2,835
532	202-08-306-1081-0-4120	Pension-ASRS	PS	Default Inflation Factor	18,940	19,603	20,289	20,999	21,734	22,495	23,282	24,097	24,940	25,813
533	202-08-306-1081-0-4124	Pension-LT Disability	PS	Default Inflation Factor	234	242	251	259	269	278	288	298	308	319
534	202-08-306-1081-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	15,719	16,269	16,839	17,428	18,038	18,669	19,323	19,999	20,699	21,423
535	202-08-306-1081-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	904	936	968	1,002	1,037	1,074	1,111	1,150	1,190	1,232
536	202-08-306-1081-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	34	35	36	38	39	40	42	43	45	46

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected
537	202-08-306-1081-0-4146	Health Savings Account-City	PS	Default Inflation Factor	2,231	2,309	2,390	2,474	2,560	2,650	2,742	2,838	2,938
538	202-08-306-1081-0-4160	Industrial Insurance	PS	Default Inflation Factor	2,923	3,025	3,131	3,241	3,354	3,472	3,593	3,719	3,849
539	202-08-306-1081-0-4161	Group Insurance-Life	PS	Default Inflation Factor	238	246	255	264	273	283	293	303	313
540	202-08-306-1081-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658
541	202-08-306-1081-0-4204	Appraisal Fees and Permits	OMF	Default Inflation Factor	2,960	2,960	3,064	3,171	3,282	3,397	3,516	3,639	3,766
542	202-08-306-1081-0-4207	Lab Services	OMF	Default Inflation Factor	45,568	47,163	48,814	50,522	52,290	54,120	56,015	57,975	60,004
543	202-08-306-1081-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
544	202-08-306-1081-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	3,000	3,180	3,371	3,573	3,787	4,015	4,256	4,511	4,782
545	202-08-306-1081-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
546	202-08-306-1081-0-4232	Maintenance-Environmental Remediation	OMF	Default Inflation Factor	400	414	428	443	459	475	492	509	527
547	202-08-306-1081-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
548	202-08-306-1081-0-4262	Registration	OMF	Default Inflation Factor	470	486	503	521	539	558	578	598	619
549	202-08-306-1081-0-4263	Education and Training	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
550	202-08-306-1081-0-4270	Postage and Freight	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
551	202-08-306-1081-0-4271	Advertising	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658
552	202-08-306-1081-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
553	202-08-306-1081-0-4301	Computer Equipment	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950
554	202-08-306-1081-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	7,000	7,245	7,499	7,761	8,033	8,314	8,605	8,906	9,218
555	202-08-306-1081-0-4311	Gas and Oil	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
556	202-08-306-1081-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	1,000	1,060	1,124	1,191	1,262	1,338	1,419	1,504	1,594
557	202-08-306-1081-0-4314	Stationary Machinery and Equipment Parts	OMF	Base budget multiplier	1,600	1,696	1,798	1,906	2,020	2,141	2,270	2,406	2,550
558	202-08-306-1081-0-4342	Office Supplies	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658
559	202-08-306-1081-0-4343	Computer Software	OMF	Default Inflation Factor	6,945	7,188	7,440	7,700	7,970	8,248	8,537	8,836	9,145
560	202-08-306-1081-0-4346	Non Library Books and Subscription	OMF	Default Inflation Factor	260	269	279	288	298	309	320	331	342
561	202-08-306-1081-0-4352	Uniforms	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658
562	202-08-306-1081-0-4354	Safety Supplies	OMF	Default Inflation Factor	750	776	803	832	861	891	922	954	988
563	202-08-306-1081-0-4361	Lab Supplies	OMF	Default Inflation Factor	8,960	9,274	9,598	9,934	10,282	10,642	11,014	11,400	11,799
564	202-08-306-1081-0-4362	Chemicals	OMF	Base budget multiplier	1,500	1,590	1,685	1,787	1,894	2,007	2,128	2,255	2,391
565	202-08-306-1082-0-4101	Regular Pay	PS	Default Inflation Factor	98,586	102,037	105,608	109,304	113,130	117,089	121,187	125,429	129,819
566	202-08-306-1082-0-4110	Overtime	PS	Default Inflation Factor	504	522	540	559	578	599	620	641	664
567	202-08-306-1082-0-4115	FICA-Regular	PS	Default Inflation Factor	6,144	6,359	6,582	6,812	7,050	7,297	7,553	7,817	8,090
568	202-08-306-1082-0-4116	FICA-Medicare	PS	Default Inflation Factor	1,437	1,487	1,539	1,593	1,649	1,707	1,766	1,828	1,892
569	202-08-306-1082-0-4120	Pension-ASRS	PS	Default Inflation Factor	12,029	12,450	12,886	13,337	13,804	14,287	14,787	15,304	15,840
570	202-08-306-1082-0-4124	Pension-LT Disability	PS	Default Inflation Factor	149	154	160	165	171	177	183	190	196
571	202-08-306-1082-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	9,217	9,540	9,873	10,219	10,577	10,947	11,330	11,727	12,137
572	202-08-306-1082-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	904	936	968	1,002	1,037	1,074	1,111	1,150	1,190
573	202-08-306-1082-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	34	35	36	38	39	40	42	43	45
574	202-08-306-1082-0-4160	Industrial Insurance	PS	Default Inflation Factor	1,856	1,921	1,988	2,058	2,130	2,204	2,281	2,361	2,444
575	202-08-306-1082-0-4161	Group Insurance-Life	PS	Default Inflation Factor	151	156	162	167	173	179	186	192	199
576	202-08-306-1082-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
577	202-08-306-1082-0-4204	Appraisal Fees and Permits	OMF	Default Inflation Factor	2,200	2,277	2,357	2,439	2,525	2,613	2,704	2,799	2,897
578	202-08-306-1082-0-4207	Lab Services	OMF	Default Inflation Factor	42,500	43,988	45,527	47,121	48,770	50,477	52,243	54,072	55,964
579	202-08-306-1082-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	3,500	3,710	3,933	4,169	4,419	4,684	4,965	5,263	5,578
580	202-08-306-1082-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975
581	202-08-306-1082-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950
582	202-08-306-1082-0-4262	Registration	OMF	Default Inflation Factor	600	621	643	665	689	713	738	763	790
583	202-08-306-1082-0-4263	Education and Training	OMF	Default Inflation Factor	2,250	2,329	2,410	2,495	2,582	2,672	2,766	2,863	2,963
584	202-08-306-1082-0-4270	Postage and Freight	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
585	202-08-306-1082-0-4271	Advertising	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658
586	202-08-306-1082-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	12,500	12,938	13,390	13,859	14,344	14,846	15,366	15,903	16,460
587	202-08-306-1082-0-4301	Computer Equipment	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
588	202-08-306-1082-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	9,100	9,419	9,748	10,089	10,442	10,808	11,186	11,578	11,983
589	202-08-306-1082-0-4311	Gas and Oil	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
590	202-08-306-1082-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	750	795	843	893	947	1,004	1,064	1,128	1,195
591	202-08-306-1082-0-4314	Stationary Machinery and Equipment Parts	OMF	Base budget multiplier	1,000	1,060	1,124	1,191	1,262	1,338	1,419	1,504	1,594
592	202-08-306-1082-0-4341	Copying and Printing	OMF	Default Inflation Factor	200	207	214	222	230	238	246	254	263
593	202-08-306-1082-0-4342	Office Supplies	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
594	202-08-306-1082-0-4343	Computer Software	OMF	Default Inflation Factor	6,500	6,728	6,963	7,207	7,459	7,720	7,990	8,270	8,559
595	202-08-306-1082-0-4346	Non Library Books and Subscription	OMF	Default Inflation Factor	260	269	279	288	298	309	320	331	342
596	202-08-306-1082-0-4352	Uniforms	OMF	Default Inflation Factor	750	776	803	832	861	891	922	954	988
597	202-08-306-1082-0-4354	Safety Supplies	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
598	202-08-306-1082-0-4361	Lab Supplies	OMF	Default Inflation Factor	11,000	11,385	11,783	12,196	12,623	13,065	13,522	13,995	14,485
599	202-08-306-1083-0-4207	Lab Services	OMF	Default Inflation Factor	104	108	111	115	119	124	128	132	137
600	202-08-306-1084-0-4204	Appraisal Fees and Permits	OMF	Default Inflation Factor	28,225	29,213	30,235	31,294	32,389	33,522	34,696	35,910	37,167
601	202-08-306-1085-0-4101	Regular Pay	PS	Default Inflation Factor	232,258	240,387	248,801	257,509	266,521	275,850	285,504	295,497	305,839
602	202-08-306-1085-0-4115	FICA-Regular	PS	Default Inflation Factor	13,580	14,055	14,547	15,056	15,583	16,129	16,693	17,278	17,882
603	202-08-306-1085-0-4116	FICA-Medicare	PS	Default Inflation Factor	3,176	3,287	3,402	3,521	3,645	3,772	3,904	4,041	4,182

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected	
604	202-08-306-1085-0-4120	Pension-ASRS	PS	Default Inflation Factor	28,196	29,183	30,204	31,261	32,356	33,488	34,660	35,873	37,129	38,428
605	202-08-306-1085-0-4124	Pension-LT Disability	PS	Default Inflation Factor	348	360	373	386	399	413	428	443	458	474
606	202-08-306-1085-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	25,810	26,713	27,648	28,616	29,618	30,654	31,727	32,838	33,987	35,176
607	202-08-306-1085-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	1,356	1,403	1,453	1,503	1,556	1,611	1,667	1,725	1,786	1,848
608	202-08-306-1085-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	7,721	7,991	8,271	8,560	8,860	9,170	9,491	9,823	10,167	10,523
609	202-08-306-1085-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	51	53	55	57	59	61	63	65	67	70
610	202-08-306-1085-0-4146	Health Savings Account-City	PS	Default Inflation Factor	1,116	1,155	1,195	1,237	1,281	1,325	1,372	1,420	1,470	1,521
611	202-08-306-1085-0-4160	Industrial Insurance	PS	Default Inflation Factor	2,196	2,273	2,352	2,435	2,520	2,608	2,699	2,794	2,892	2,993
612	202-08-306-1085-0-4161	Group Insurance-Life	PS	Default Inflation Factor	353	365	378	391	405	419	434	449	465	481
613	202-08-306-1085-0-4192	Mechanical Shop Labor	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
614	202-08-306-1085-0-4202	Medical Fees	PS	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
615	202-08-306-1085-0-4204	Appraisal Fees and Permits	OMF	Default Inflation Factor	12,100	13,600	14,076	14,569	15,079	15,606	16,153	16,718	17,303	17,909
616	202-08-306-1085-0-4206	Consultant Fees	OMF	Default Inflation Factor	-	-	100,000	-	-	-	-	-	-	-
617	202-08-306-1085-0-4207	Lab Services	OMF	Default Inflation Factor	38,900	40,262	41,671	43,129	44,639	46,201	47,818	49,492	51,224	53,017
618	202-08-306-1085-0-4211	Utilities-Telephone	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
619	202-08-306-1085-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	2,500	2,650	2,809	2,978	3,156	3,346	3,546	3,759	3,985	4,224
620	202-08-306-1085-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	3,500	3,623	3,749	3,881	4,016	4,157	4,302	4,453	4,609	4,770
621	202-08-306-1085-0-4262	Registration	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
622	202-08-306-1085-0-4263	Education and Training	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
623	202-08-306-1085-0-4270	Postage and Freight	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
624	202-08-306-1085-0-4271	Advertising	OMF	Default Inflation Factor	200	207	214	222	230	238	246	254	263	273
625	202-08-306-1085-0-4274	Memberships	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
626	202-08-306-1085-0-4301	Computer Equipment	OMF	Default Inflation Factor	1,400	1,449	1,500	1,552	1,607	1,663	1,721	1,781	1,844	1,908
627	202-08-306-1085-0-4304	Small Tools	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
628	202-08-306-1085-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	7,000	7,245	7,499	7,761	8,033	8,314	8,605	8,906	9,218	9,540
629	202-08-306-1085-0-4311	Gas and Oil	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
630	202-08-306-1085-0-4313	Motor Vehicle and Machinery Parts	OMF	Base budget multiplier	2,800	2,968	3,146	3,335	3,535	3,747	3,972	4,210	4,463	4,731
631	202-08-306-1085-0-4341	Copying and Printing	OMF	Default Inflation Factor	300	311	321	333	344	356	369	382	395	409
632	202-08-306-1085-0-4342	Office Supplies	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
633	202-08-306-1085-0-4343	Computer Software	OMF	Default Inflation Factor	7,000	7,245	7,499	7,761	8,033	8,314	8,605	8,906	9,218	9,540
634	202-08-306-1085-0-4346	Non Library Books and Subscription	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
635	202-08-306-1085-0-4347	Food	OMF	Default Inflation Factor	37	38	40	41	42	44	45	47	49	50
636	202-08-306-1085-0-4352	Uniforms	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
637	202-08-306-1085-0-4354	Safety Supplies	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
638	202-08-306-1085-0-4361	Lab Supplies	OMF	Default Inflation Factor	4,000	4,140	4,285	4,435	4,590	4,751	4,917	5,089	5,267	5,452
639	202-08-306-1085-0-4363	Janitor and Cleaning Supplies	OMF	Default Inflation Factor	100	104	107	111	115	119	123	127	132	136
640	202-08-306-1085-0-4381	Work Order Charges	OMF	Default Inflation Factor	300	311	321	333	344	356	369	382	395	409
641	202-08-307-1015-0-4101	Regular Pay	PS	Default Inflation Factor	366,572	379,402	392,681	406,425	420,650	435,373	450,611	466,382	482,705	499,600
642	202-08-307-1015-0-4115	FICA-Regular	PS	Default Inflation Factor	22,607	23,398	24,217	25,065	25,942	26,850	27,790	28,762	29,769	30,811
643	202-08-307-1015-0-4116	FICA-Medicare	PS	Default Inflation Factor	5,287	5,472	5,664	5,862	6,067	6,279	6,499	6,727	6,962	7,206
644	202-08-307-1015-0-4120	Pension-ASRS	PS	Default Inflation Factor	44,502	46,060	47,672	49,340	51,067	52,854	54,704	56,619	58,601	60,652
645	202-08-307-1015-0-4124	Pension-LT Disability	PS	Default Inflation Factor	550	569	589	610	631	653	676	700	724	750
646	202-08-307-1015-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	45,118	46,697	48,332	50,023	51,774	53,586	55,462	57,403	59,412	61,491
647	202-08-307-1015-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	2,260	2,339	2,421	2,506	2,593	2,684	2,778	2,875	2,976	3,080
648	202-08-307-1015-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	8,794	9,102	9,420	9,750	10,091	10,445	10,810	11,188	11,580	11,985
649	202-08-307-1015-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	85	88	91	94	98	101	104	108	112	116
650	202-08-307-1015-0-4160	Industrial Insurance	PS	Default Inflation Factor	3,210	3,322	3,439	3,559	3,684	3,812	3,946	4,084	4,227	4,375
651	202-08-307-1015-0-4161	Group Insurance-Life	PS	Default Inflation Factor	556	575	596	616	638	660	683	707	732	758
652	202-08-307-1015-0-4206	Consultant Fees	OMF	Default Inflation Factor	10,500	13,500	13,973	14,462	14,968	15,492	16,034	16,595	17,176	17,777
653	202-08-307-1015-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	6,485	150,000	159,000	168,540	178,652	189,372	200,734	212,778	225,545	239,077
654	202-08-307-1015-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	6,700	11,700	12,110	12,533	12,972	13,426	13,896	14,382	14,886	15,407
655	202-08-307-1015-0-4240	Rents-Equipment	OMF	Default Inflation Factor	17,000	22,000	22,770	23,567	24,392	25,246	26,129	27,044	27,990	28,970
656	202-08-307-1015-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	-	12,000	12,420	12,855	13,305	13,770	14,252	14,751	15,267	15,802
657	202-08-307-1015-0-4262	Registration	OMF	Default Inflation Factor	-	10,000	10,350	10,712	11,087	11,475	11,877	12,293	12,723	13,168
658	202-08-307-1015-0-4263	Education and Training	OMF	Default Inflation Factor	10,000	15,000	15,525	16,068	16,631	17,213	17,815	18,439	19,084	19,752
659	202-08-307-1015-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
660	202-08-307-1015-0-4303	Communications Equip Under \$5,000	OMF	Default Inflation Factor	5,000	13,000	13,455	13,926	14,413	14,918	15,440	15,980	16,540	17,119
661	202-08-307-1015-0-4305	Other Equipment Under \$5,000	OMF	Default Inflation Factor	2,000	7,000	7,245	7,499	7,761	8,033	8,314	8,605	8,906	9,218
662	202-08-307-1015-0-4343	Computer Software	OMF	Default Inflation Factor	13,600	63,600	65,826	68,130	70,514	72,982	75,537	78,181	80,917	83,749
663	202-08-307-1015-0-4352	Uniforms	OMF	Default Inflation Factor	425	2,025	2,096	2,169	2,245	2,324	2,405	2,489	2,576	2,667
664	202-08-307-1090-0-4101	Regular Pay	PS	Default Inflation Factor	148,047	153,229	158,592	164,142	169,887	175,833	181,988	188,357	194,950	201,773
665	202-08-307-1090-0-4115	FICA-Regular	PS	Default Inflation Factor	9,182	9,503	9,836	10,180	10,537	10,905	11,287	11,682	12,091	12,514
666	202-08-307-1090-0-4116	FICA-Medicare	PS	Default Inflation Factor	2,147	2,222	2,300	2,380	2,464	2,550	2,639	2,732	2,827	2,926
667	202-08-307-1090-0-4120	Pension-ASRS	PS	Default Inflation Factor	17,973	18,602	19,253	19,927	20,624	21,346	22,093	22,867	23,667	24,495
668	202-08-307-1090-0-4124	Pension-LT Disability	PS	Default Inflation Factor	222	230	238	246	255	264	273	282	292	303
669	202-08-307-1090-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	17,951	18,579	19,230	19,903	20,599	21,320	22,066	22,839	23,638	24,465
670	202-08-307-1090-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	904	936	968	1,002	1,037	1,074	1,111	1,150	1,190	1,232

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected	
671	202-08-307-1090-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	8,794	9,102	9,420	9,750	10,091	10,445	10,810	11,188	11,580	11,985
672	202-08-307-1090-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	34	35	36	38	39	40	42	43	45	46
673	202-08-307-1090-0-4160	Industrial Insurance	PS	Default Inflation Factor	187	194	200	207	215	222	230	238	246	255
674	202-08-307-1090-0-4161	Group Insurance-Life	PS	Default Inflation Factor	225	233	241	249	258	267	277	286	296	307
675	202-08-307-1090-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	4,825	4,994	5,169	5,350	5,537	5,731	5,931	6,139	6,354	6,576
676	202-08-307-1090-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	1,650	2,650	2,743	2,839	2,938	3,041	3,147	3,258	3,372	3,490
677	202-08-307-1090-0-4262	Registration	OMF	Default Inflation Factor	2,000	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292
678	202-08-307-1090-0-4263	Education and Training	OMF	Default Inflation Factor	4,000	4,000	4,140	4,285	4,435	4,590	4,751	4,917	5,089	5,267
679	202-08-307-1090-0-4342	Office Supplies	OMF	Default Inflation Factor	475	492	509	527	545	564	584	604	625	647
680	202-08-307-1090-0-4343	Computer Software	OMF	Default Inflation Factor	-	78,550	81,299	84,145	87,090	90,138	93,293	96,558	99,938	103,435
681	202-08-307-1117-0-4101	Regular Pay	PS	Default Inflation Factor	75,556	78,200	80,937	83,770	86,702	89,737	92,878	96,128	99,493	102,975
682	202-08-307-1117-0-4115	FICA-Regular	PS	Default Inflation Factor	4,691	4,855	5,025	5,201	5,383	5,571	5,766	5,968	6,177	6,393
683	202-08-307-1117-0-4116	FICA-Medicare	PS	Default Inflation Factor	1,097	1,135	1,175	1,216	1,259	1,303	1,348	1,396	1,445	1,495
684	202-08-307-1117-0-4120	Pension-ASRS	PS	Default Inflation Factor	9,173	9,494	9,826	10,170	10,526	10,895	11,276	11,671	12,079	12,502
685	202-08-307-1117-0-4124	Pension-LT Disability	PS	Default Inflation Factor	113	117	121	125	130	134	139	144	149	154
686	202-08-307-1117-0-4141	Group Insurance-Medical	PS	Default Inflation Factor	8,975	9,289	9,614	9,951	10,299	10,659	11,033	11,419	11,818	12,232
687	202-08-307-1117-0-4142	Group Insurance-Dental	PS	Default Inflation Factor	452	468	484	501	519	537	556	575	595	616
688	202-08-307-1117-0-4145	Group Insurance-Vision	PS	Default Inflation Factor	17	18	18	19	20	20	21	22	22	23
689	202-08-307-1117-0-4160	Industrial Insurance	PS	Default Inflation Factor	1,416	1,466	1,517	1,570	1,625	1,682	1,741	1,802	1,865	1,930
690	202-08-307-1117-0-4161	Group Insurance-Life	PS	Default Inflation Factor	115	119	123	128	132	137	141	146	151	157
691	202-08-307-1117-0-4225	Maintenance-Electrical	OMF	Default Inflation Factor	4,000	5,000	5,175	5,356	5,544	5,738	5,938	6,146	6,361	6,584
692	202-08-307-1117-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	7,000	10,000	10,350	10,712	11,087	11,475	11,877	12,293	12,723	13,168
693	202-08-307-1117-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	1,500	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
694	202-08-307-1117-0-4262	Registration	OMF	Default Inflation Factor	1,500	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634
695	202-08-307-1117-0-4263	Education and Training	OMF	Default Inflation Factor	2,000	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292
696	202-08-307-1117-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	7,400	7,659	7,927	8,205	8,492	8,789	9,096	9,415	9,744	10,085
697	202-08-307-1117-0-4301	Computer Equipment	OMF	Default Inflation Factor	27,500	30,500	31,568	32,672	33,816	34,999	36,224	37,492	38,805	40,163
698	202-08-307-1117-0-4343	Computer Software	OMF	Default Inflation Factor	6,500	8,500	8,798	9,105	9,424	9,754	10,095	10,449	10,814	11,193
699	202-08-307-1117-0-4352	Uniforms	OMF	Default Inflation Factor	425	725	750	777	804	832	861	891	922	955
700	202-08-307-1117-0-4364	Other Operating Supplies	OMF	Default Inflation Factor	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292	3,407
701	202-08-307-1119-0-4225	Maintenance-Electrical	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
702	202-08-307-1119-0-4229	Maintenance-Equipment	OMF	Base budget multiplier	2,000	2,120	2,247	2,382	2,525	2,676	2,837	3,007	3,188	3,379
703	202-08-307-1119-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
704	202-08-307-1119-0-4236	Maintenance-Routine	OMF	Default Inflation Factor	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726
705	202-08-307-1119-0-4237	Maintenance-Other	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
706	202-08-307-1119-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
707	202-08-307-1119-0-4262	Registration	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
708	202-08-307-1119-0-4290	Other Miscellaneous Services	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
709	202-08-307-1119-0-4304	Small Tools	OMF	Default Inflation Factor	750	776	803	832	861	891	922	954	988	1,022
710	202-08-307-1119-0-4343	Computer Software	OMF	Default Inflation Factor	6,500	9,500	9,833	10,177	10,533	10,901	11,283	11,678	12,087	12,510
711	202-08-307-1119-0-4354	Safety Supplies	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
712	202-08-307-1124-0-4231	Maintenance-Computer Equipment	OMF	Default Inflation Factor	5,100	5,279	5,463	5,654	5,852	6,057	6,269	6,489	6,716	6,951
713	202-08-307-1124-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
714	202-08-307-1124-0-4262	Registration	OMF	Default Inflation Factor	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317	1,363
715	202-08-307-1124-0-4263	Education and Training	OMF	Default Inflation Factor	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044
716	202-09-402-1310-1-5002	Cost Allocation - Charge	OMF	Default Inflation Factor	1,852,911	1,917,763	1,984,885	2,054,356	2,126,258	2,200,677	2,277,701	2,357,420	2,439,930	2,525,327
717	202-08-300-1000-0-4146	Health Savings Account-City	PS	Default Inflation Factor	1,115	1,154	1,194	1,236	1,279	1,324	1,371	1,419	1,468	1,520
718	202-08-301-1024-0-4208	Other Professional Services	OMF	Default Inflation Factor	-	100,000	-	-	-	-	-	-	-	-
719	202-08-301-1040-0-4314	Stationary Machinery and Equipment Parts	OMF	Base budget multiplier	3,000	3,180	3,371	3,573	3,787	4,015	4,256	4,511	4,782	5,068
720	202-08-304-1060-0-4304	Small Tools	OMF	Default Inflation Factor	5,000	6,000	6,210	6,427	6,652	6,885	7,126	7,376	7,634	7,901
721	202-08-304-1061-0-4352	Uniforms	OMF	Default Inflation Factor	150	675	699	723	748	775	802	830	859	889
722	202-08-306-1083-0-4204	Appraisal Fees and Permits	OMF	Default Inflation Factor	2,025	3,525	3,648	3,776	3,908	4,045	4,187	4,333	4,485	4,642
723	202-08-307-1015-0-4225	Maintenance-Electrical	OMF	Default Inflation Factor	-	15,000	15,525	16,068	16,631	17,213	17,815	18,439	19,084	19,752
724	202-08-300-1000-0-4226	Maintenance-Heating and Cooling	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
725	202-08-300-1000-0-4227	Maintenance-Plumbing	OMF	Default Inflation Factor	500	518	536	554	574	594	615	636	658	681
726	202-08-301-1010-0-4466	Other Improvements & Replacements	CO	Default Inflation Factor	-	75,000	-	-	-	-	-	-	-	-
727	202-08-301-1011-0-4214	Utilities-Landfill	OMF	Default Inflation Factor	49,700	51,440	53,240	55,103	57,032	59,028	61,094	63,232	65,445	67,736
728	202-08-305-1070-0-4146	Health Savings Account-City	PS	Default Inflation Factor	1,116	1,155	1,195	1,237	1,281	1,325	1,372	1,420	1,470	1,521
729	202-08-307-1071-0-4262	Registration	OMF	Default Inflation Factor	2,000	2,500	2,588	2,678	2,772	2,869	2,969	3,073	3,181	3,292
730	202-08-303-1057-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	4,397	4,551	4,710	4,875	5,046	5,222	5,405	5,594	5,790	5,993
731	202-08-306-1081-0-4143	Group Insurance-Dependant Ins	PS	Default Inflation Factor	3,860	3,995	4,135	4,280	4,429	4,584	4,745	4,911	5,083	5,261
732	202-08-307-1071-0-4214	Utilities-Landfill	OMF	Default Inflation Factor	50	52	54	55	57	59	61	64	66	68
733	202-08-307-1071-0-4261	Travel, Lodging and Meals	OMF	Default Inflation Factor	1,650	2,450	2,536	2,625	2,716	2,811	2,910	3,012	3,117	3,226
734	202-08-307-1071-0-4301	Computer Equipment	OMF	Default Inflation Factor	1,125	1,925	1,992	2,062	2,134	2,209	2,286	2,366	2,449	2,535
735	202-08-307-1071-0-4342	Office Supplies	OMF	Default Inflation Factor	475	492	509	527	545	564	584	604	625	647
736	202-08-307-1072-0-4301	Computer Equipment	OMF	Default Inflation Factor	-	10,000	10,350	10,712	11,087	11,475	11,877	12,293	12,723	13,168
737	202-08-307-1072-0-4343	Computer Software	OMF	Default Inflation Factor	3,000	5,000	5,175	5,356	5,544	5,738	5,938	6,146	6,361	6,584

Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected
738	202-08-307-1073-0-4343	OMF	Default Inflation Factor	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
739	202-08-307-1073-0-4410	CO	Default Inflation Factor	-	55,000	15,525	16,068	16,631	17,213	17,815	18,439	19,084	19,752
740	202-08-300-1000-0-4407	CO	Default Inflation Factor	5,000	-	-	-	-	-	-	-	-	-
741	202-08-300-1005-0-4141	PS	Default Inflation Factor	17,951	18,579	19,230	19,903	20,599	21,320	22,066	22,839	23,638	24,465
742	202-08-300-1005-0-4141	PS	Default Inflation Factor	17,589	18,205	18,842	19,501	20,184	20,890	21,621	22,378	23,161	23,972
743	202-08-306-1081-0-4191	PS	Default Inflation Factor	-	10,000	-	-	-	-	-	-	-	-
744	202-08-307-1015-0-4410	CO	Default Inflation Factor	-	80,000	-	-	-	-	-	-	-	-
745	202-08-300-1005-0-4261	OMF	Default Inflation Factor	-	2,400	2,484	2,571	2,661	2,754	2,850	2,950	3,053	3,160
746	202-08-300-1005-0-4262	OMF	Default Inflation Factor	-	1,200	1,242	1,285	1,330	1,377	1,425	1,475	1,527	1,580
747	202-08-300-1005-0-4263	OMF	Default Inflation Factor	-	600	621	643	665	689	713	738	763	790
748	202-08-300-1005-0-4352	OMF	Default Inflation Factor	-	1,450	1,501	1,553	1,608	1,664	1,722	1,782	1,845	1,909
749	202-08-307-1073-0-4206	OMF	Default Inflation Factor	-	10,000	10,350	10,712	11,087	11,475	11,877	12,293	12,723	13,168
750		PS	Additional Staffing	-	80,000	81,600	83,232	84,897	86,595	88,326	90,093	91,895	93,733
751	202-08-304-1061-0-4301	OMF	Default Inflation Factor	-	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
752	202-08-304-1061-0-4354	OMF	Default Inflation Factor	-	1,000	1,035	1,071	1,109	1,148	1,188	1,229	1,272	1,317
753		PS	Additional Staffing	-	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433
754		PS	Additional Staffing	-	90,000	91,800	93,636	95,509	97,419	99,367	101,355	103,382	105,449
755		PS	Additional Staffing	-	-	-	75,000	76,500	78,030	79,591	81,182	82,806	84,462
756		PS	Additional Staffing	-	-	-	116,000	118,320	120,686	123,100	125,562	128,073	130,635
757		PS	Additional Staffing	-	-	-	-	90,000	91,800	93,636	95,509	97,419	99,367
758		PS	Additional Staffing	-	-	116,000	118,320	120,686	123,100	125,562	128,073	130,635	133,248
759													
Total Operating Expenses				\$ 14,721,683	\$ 18,199,494	\$ 17,806,262	\$ 18,569,379	\$ 19,417,026	\$ 20,209,757	\$ 21,037,386	\$ 21,901,571	\$ 22,804,055	\$ 23,746,667

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Preliminary Financial Management Plan - Water Fund

Projection of Cash Outflows

Schedule 4

Account Number	Expense Line Item	Model Expense Type	Escalation Factor	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	FY 2033 Projected
760	Total Expenses by Category												
761	Personal Services			\$ 5,828,279	\$ 6,232,269	\$ 6,553,198	\$ 6,968,913	\$ 7,295,220	\$ 7,541,446	\$ 7,796,107	\$ 8,059,496	\$ 8,331,914	\$ 8,613,673
762	Variable Operations & Maintenance			1,567,334	2,117,334	1,926,374	2,041,956	2,164,474	2,294,342	2,432,003	2,577,923	2,732,598	2,896,554
763	Fixed Operations & Maintenance			7,321,070	9,436,897	9,311,165	9,542,441	9,940,701	10,356,756	10,791,461	11,245,714	11,720,458	12,216,687
764	Capital Outlay			5,000	412,994	15,525	16,068	16,631	17,213	17,815	18,439	19,084	19,752
765	Total Expenses			\$ 14,721,683	\$ 18,199,494	\$ 17,806,262	\$ 18,569,379	\$ 19,417,026	\$ 20,209,757	\$ 21,037,386	\$ 21,901,571	\$ 22,804,055	\$ 23,746,667
766	Expense Execution Factors												
767	Personal Services			90%	90%	90%	85%	90%	90%	90%	90%	90%	90%
768	Variable Operations & Maintenance			90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
769	Fixed Operations & Maintenance			90%	90%	75%	75%	75%	75%	75%	75%	90%	90%
770	Capital Outlay			90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
771	Total Expenses at Execution												
772	Personal Services			\$ 5,245,451	\$ 5,609,042	\$ 5,897,878	\$ 5,923,576	\$ 6,565,698	\$ 6,787,301	\$ 7,016,496	\$ 7,253,546	\$ 7,498,723	\$ 7,752,306
773	Variable Operations & Maintenance			1,410,601	1,905,601	1,733,737	1,837,761	1,948,026	2,064,908	2,188,803	2,320,131	2,459,339	2,606,899
774	Fixed Operations & Maintenance			6,588,963	8,493,208	6,983,374	7,156,831	7,455,526	7,767,567	8,093,596	8,434,285	10,548,412	10,995,019
775	Capital Outlay			4,500	371,695	13,973	14,462	14,968	15,492	16,034	16,595	17,176	17,777
776	Total Expenses at Execution			\$ 13,249,515	\$ 16,379,545	\$ 14,628,961	\$ 14,932,630	\$ 15,984,218	\$ 16,635,268	\$ 17,314,929	\$ 18,024,557	\$ 20,523,649	\$ 21,372,000
777	Debt Service												
778	WIFA Loan #920173-10, Fort Tuthill			\$ 34,070	\$ 34,062	\$ 34,053	\$ 34,044	\$ 34,034	\$ 34,024	\$ 34,015	\$ -	\$ -	\$ -
779	WIFA Loan #720011-10, Aquifer/Legal Fees			71,143	71,125	71,107	71,087	71,068	71,048	71,027	-	-	-
780	STIFEL Bond Refunding - Water/Wastewater FY2018			519,544	518,445	516,424	518,056	-	-	-	-	-	-
781	Revenue Obligation Bonds 2019			474,755	275,831	273,927	274,561	428,461	432,899	431,819	433,149	439,426	440,122
782	Utility System Revenue Refunding Obligation, Series 2022			749,992	749,633	748,875	748,706	749,102	749,050	141,206	-	-	-
783	FAMS Model Projected Future Issuances:			183,838	461,925	957,373	1,645,708	1,949,743	2,363,438	2,839,868	3,218,712	3,445,763	3,445,763
784	Total Debt Service			\$ 2,033,342	\$ 2,111,021	\$ 2,601,759	\$ 3,292,162	\$ 3,232,408	\$ 3,650,459	\$ 3,517,935	\$ 3,651,861	\$ 3,885,189	\$ 3,885,885
785	Cash-Funded Capital												
786	Projects Designated To Be Funded with Cash			\$ -	\$ -	\$ 3,677,440	\$ 7,602,048	\$ -	\$ 12,356,919	\$ -	\$ 12,596,131	\$ -	\$ -
787	Excess Fund Balances Used for Cash Funding			9,897,566	4,638,400	5,748,248	-	7,701,099	2,318,091	11,353,133	7,319,452	11,864,770	20,236,699
788	Total Cash-Funded Capital			\$ 9,897,566	\$ 4,638,400	\$ 9,425,688	\$ 7,602,048	\$ 7,701,099	\$ 14,675,010	\$ 11,353,133	\$ 19,915,583	\$ 11,864,770	\$ 20,236,699
789	Total Cash Outflows			\$ 25,180,422	\$ 23,128,966	\$ 26,656,408	\$ 25,826,839	\$ 26,917,725	\$ 34,960,737	\$ 32,185,997	\$ 41,592,001	\$ 36,273,608	\$ 45,494,585

Preliminary Financial Management Plan - Water Fund

Funding Summary by Fund

Schedule 10

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water Capacity Fees										
Balance At Beginning Of Fiscal Year	\$ 9,426,299	\$ 4,769,111	\$ 882,641	\$ 13,240	\$ 199	\$ 3	\$ -	\$ -	\$ -	\$ -
Annual Revenues	1,236,465	1,776,007	1,793,767	1,811,705	1,829,822	1,848,120	1,866,601	1,885,267	1,904,120	1,923,161
Subtotal	\$ 10,662,764	\$ 6,545,118	\$ 2,676,408	\$ 1,824,944	\$ 1,830,020	\$ 1,848,123	\$ 1,866,601	\$ 1,885,267	\$ 1,904,120	\$ 1,923,161
Less: Restricted Funds	-	-	-	-	-	-	-	-	-	-
Total Amount Available For Projects	\$ 10,662,764	\$ 6,545,118	\$ 2,676,408	\$ 1,824,944	\$ 1,830,020	\$ 1,848,123	\$ 1,866,601	\$ 1,885,267	\$ 1,904,120	\$ 1,923,161
Amount Paid For Projects	(6,103,438)	(5,746,000)	(2,676,408)	(1,824,944)	(1,830,020)	(1,848,123)	(1,866,601)	(1,885,267)	(1,904,120)	(1,923,161)
Subtotal	\$ 4,559,326	\$ 799,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Interest Earnings	209,784	83,523	13,240	199	3	-	-	-	-	-
Balance At End Of Fiscal Year	\$ 4,769,111	\$ 882,641	\$ 13,240	\$ 199	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Fund										
Balance At Beginning Of Fiscal Year	\$ 710,145	\$ 145,507	\$ 41,841	\$ 43,096	\$ 646	\$ 10	\$ -	\$ -	\$ -	\$ -
Annual Revenues	7,976,505	9,049,505	-	1,500,000	1,500,000	1,300,000	800,000	300,000	300,000	300,000
Subtotal	\$ 8,686,650	\$ 9,195,012	\$ 41,841	\$ 1,543,096	\$ 1,500,646	\$ 1,300,010	\$ 800,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Amount Available For Projects	\$ 8,686,650	\$ 9,195,012	\$ 41,841	\$ 1,543,096	\$ 1,500,646	\$ 1,300,010	\$ 800,000	\$ 300,000	\$ 300,000	\$ 300,000
Amount Paid For Projects	(8,553,788)	(9,155,940)	-	(1,543,096)	(1,500,646)	(1,300,010)	(800,000)	(300,000)	(300,000)	(300,000)
Subtotal	\$ 132,862	\$ 39,072	\$ 41,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Interest Earnings	12,645	2,769	1,255	646	10	-	-	-	-	-
Balance At End Of Fiscal Year	\$ 145,507	\$ 41,841	\$ 43,096	\$ 646	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Fund										
Balance At Beginning Of Fiscal Year	\$ 14,926,673	\$ 9,176,666	\$ 7,305,200	\$ 3,653,747	\$ 3,691,769	\$ 6,023,538	\$ 4,154,944	\$ 8,082,754	\$ 4,501,991	\$ 8,241,906
Net Cash Flow	4,147,558	2,766,934	5,774,235	7,640,070	10,032,868	12,806,416	15,280,943	16,334,820	15,604,685	17,740,393
Less: Cash-Funded Capital Projects	-	-	(3,677,440)	(7,602,048)	-	(12,356,919)	-	(12,596,131)	-	-
Subtotal	\$ 19,074,231	\$ 11,943,600	\$ 9,401,995	\$ 3,691,769	\$ 13,724,638	\$ 6,473,035	\$ 19,435,887	\$ 11,821,443	\$ 20,106,676	\$ 25,982,298
Less: Restricted Funds	(3,311,254)	(4,001,963)	(3,653,747)	(3,691,769)	(3,992,313)	(4,154,944)	(4,324,724)	(4,501,991)	(5,126,618)	(5,338,556)
Total Amount Available For Projects	\$ 15,762,977	\$ 7,941,638	\$ 5,748,248	\$ -	\$ 9,732,325	\$ 2,318,091	\$ 15,111,163	\$ 7,319,452	\$ 14,980,058	\$ 20,643,743
Amount Paid For Projects	(9,897,566)	(4,638,400)	(5,748,248)	-	(7,701,099)	(2,318,091)	(11,353,133)	(7,319,452)	(11,864,770)	(20,236,699)
Subtotal	\$ 5,865,412	\$ 3,303,238	\$ -	\$ -	\$ 2,031,226	\$ -	\$ 3,758,030	\$ -	\$ 3,115,288	\$ 407,043
Add Back: Restricted Funds	3,311,254	4,001,963	3,653,747	3,691,769	3,992,313	4,154,944	4,324,724	4,501,991	5,126,618	5,338,556
Plus: Interest Earnings	361,550	247,228	164,384	110,183	145,730	152,677	183,565	188,771	191,158	209,813
Less: Interest Allocated To Cash Flow	(361,550)	(247,228)	(164,384)	(110,183)	(145,730)	(152,677)	(183,565)	(188,771)	(191,158)	(209,813)
Balance At End Of Fiscal Year	\$ 9,176,666	\$ 7,305,200	\$ 3,653,747	\$ 3,691,769	\$ 6,023,538	\$ 4,154,944	\$ 8,082,754	\$ 4,501,991	\$ 8,241,906	\$ 5,745,599

Preliminary Financial Management Plan - Water Fund

Senior Lien Borrowing Projections

Schedule 11

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Term (Years)	20	20	20	20	20	20	20	20	20	20
Interest Rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Sources of Funds										
Par Amount	\$ 4,488,769	\$ 3,183,673	\$ 9,713,355	\$ 9,053,584	\$ -	\$ 10,342,389	\$ 3,227,855	\$ 6,761,163	\$ -	\$ -
Uses of Funds										
Proceeds	\$ 4,398,994	\$ 3,120,000	\$ 9,519,088	\$ 8,872,512	\$ -	\$ 10,135,541	\$ 3,163,298	\$ 6,625,940	\$ -	\$ -
Cost of Issuance	89,775	63,673	194,267	181,072	-	206,848	64,557	135,223	-	-
Total Uses	\$ 4,488,769	\$ 3,183,673	\$ 9,713,355	\$ 9,053,584	\$ -	\$ 10,342,389	\$ 3,227,855	\$ 6,761,163	\$ -	\$ -
1 Year Interest	179,551	127,347	388,534	362,143	-	413,696	129,114	270,447	-	-
Annual Debt Service	\$ 330,291	\$ 234,260	\$ 714,726	\$ 666,179	\$ -	\$ 761,011	\$ 237,511	\$ 497,498	\$ -	\$ -
Total Debt Service	6,605,830	4,685,205	14,294,513	13,323,571	-	15,220,222	4,750,224	9,949,964	-	-
Cumulative New Annual Senior Lien Debt Service¹	\$ 183,838	\$ 461,925	\$ 957,373	\$ 1,645,708	\$ 1,949,743	\$ 2,363,438	\$ 2,839,868	\$ 3,218,712	\$ 3,445,763	\$ 3,445,763

¹Reflects interest-only payment due in year of issuance.

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