

# Appendix E: City of Flagstaff, AZ - Wastewater Cost of Service

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



Description	Section	Test Year COS	Allocation	Administration	Collection	Interceptor	Treatment	Total	Administration	Collection	Interceptor	Treatment
			Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Regular Pay	Wastewater Treatment-Wildcat	47,017	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	47,017	-	-	-
Overtime	Wastewater Treatment-Wildcat	31,827	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	31,827	-	-	-
FICA-Regular	Wastewater Treatment-Wildcat	4,753	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	4,753	-	-	-
Pension-ASRS	Wastewater Treatment-Wildcat	9,571	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	9,571	-	-	-
Pension-LT Disability	Wastewater Treatment-Wildcat	118	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	118	-	-	-
Group Insurance-Medical	Wastewater Treatment-Wildcat	3,762	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	3,762	-	-	-
Group Insurance-Dental	Wastewater Treatment-Wildcat	189	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	189	-	-	-
Group Insurance-Dependant Ins	Wastewater Treatment-Wildcat	1,618	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,618	-	-	-
Group Insurance-Vision	Wastewater Treatment-Wildcat	7	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	7	-	-	-
Industrial Insurance	Wastewater Treatment-Wildcat	650	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	650	-	-	-
Group Insurance-Life	Wastewater Treatment-Wildcat	72	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	72	-	-	-
Mechanical Shop Labor	Wastewater Treatment-Wildcat	559	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	559	-	-	-
Medical Fees	Wastewater Treatment-Wildcat	745	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	745	-	-	-
Appraisal Fees and Permits	Wastewater Treatment-Wildcat	30,227	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	30,227	-	-	-
Consultant Fees	Wastewater Treatment-Wildcat	10,247	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	10,247	-	-	-
Maintenance-Equipment	Wastewater Treatment-Wildcat	477	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	477	-	-	-
Maintenance-Custodial Services	Wastewater Treatment-Wildcat	9,000	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	9,000	-	-	-
Travel, Lodging and Meals	Wastewater Treatment-Wildcat	1,397	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,397	-	-	-
Registration	Wastewater Treatment-Wildcat	745	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	745	-	-	-
Education and Training	Wastewater Treatment-Wildcat	4,192	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	4,192	-	-	-
Advertising	Wastewater Treatment-Wildcat	745	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	745	-	-	-
Memberships	Wastewater Treatment-Wildcat	466	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	466	-	-	-
Computer Equipment	Wastewater Treatment-Wildcat	2,329	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,329	-	-	-
Office Equipment Under \$5,000	Wastewater Treatment-Wildcat	1,863	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,863	-	-	-
Gas and Oil	Wastewater Treatment-Wildcat	954	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	954	-	-	-
Motor Vehicle and Machinery Parts	Wastewater Treatment-Wildcat	572	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	572	-	-	-
Copying and Printing	Wastewater Treatment-Wildcat	559	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	559	-	-	-
Office Supplies	Wastewater Treatment-Wildcat	2,049	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,049	-	-	-
Computer Software	Wastewater Treatment-Wildcat	6,525	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	6,525	-	-	-
Non Library Books and Subscription	Wastewater Treatment-Wildcat	1,025	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,025	-	-	-
Food	Wastewater Treatment-Wildcat	699	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	699	-	-	-
Uniforms	Wastewater Treatment-Wildcat	233	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	233	-	-	-
Horticultural Supplies	Wastewater Treatment-Wildcat	2,795	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,795	-	-	-
Building Structure Materials and Supplies	Wastewater Treatment-Wildcat	4,658	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	4,658	-	-	-
Other Operating Supplies	Wastewater Treatment-Wildcat	1,908	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,908	-	-	-
Regular Pay	Wastewater Treatment-Wildcat	173,225	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	173,225
FICA-Regular	Wastewater Treatment-Wildcat	9,971	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	9,971
FICA-Medicare	Wastewater Treatment-Wildcat	2,332	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,332
Pension-ASRS	Wastewater Treatment-Wildcat	21,030	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	21,030
Pension-LT Disability	Wastewater Treatment-Wildcat	260	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	260
Group Insurance-Medical	Wastewater Treatment-Wildcat	20,561	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	20,561
Group Insurance-Dental	Wastewater Treatment-Wildcat	1,158	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,158
Group Insurance-Dependant Ins	Wastewater Treatment-Wildcat	13,926	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	13,926
Group Insurance-Vision	Wastewater Treatment-Wildcat	43	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	43
Health Savings Account-City	Wastewater Treatment-Wildcat	2,430	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,430
Industrial Insurance	Wastewater Treatment-Wildcat	3,245	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,245
Group Insurance-Life	Wastewater Treatment-Wildcat	264	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	264
Mechanical Shop Labor	Wastewater Treatment-Wildcat	932	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	932
Other Professional Services	Wastewater Treatment-Wildcat	18,630	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	18,630
Utilities-Telephone	Wastewater Treatment-Wildcat	5,123	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	5,123
Utilities-Electric	Wastewater Treatment-Wildcat	632,925	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	632,925
Utilities-Natural Gas	Wastewater Treatment-Wildcat	72,000	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	72,000
Utilities-Water, Sewer, Refuse	Wastewater Treatment-Wildcat	27,000	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	27,000
Maintenance-Pest Control	Wastewater Treatment-Wildcat	5,123	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	5,123
Travel, Lodging and Meals	Wastewater Treatment-Wildcat	932	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	932
Registration	Wastewater Treatment-Wildcat	140	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	140
Education and Training	Wastewater Treatment-Wildcat	7,405	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	7,405
Other Miscellaneous Services	Wastewater Treatment-Wildcat	15,370	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	15,370
Computer Equipment	Wastewater Treatment-Wildcat	1,863	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,863
Office Equipment Under \$5,000	Wastewater Treatment-Wildcat	4,844	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,844
Small Tools	Wastewater Treatment-Wildcat	1,863	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,863
Gas and Oil	Wastewater Treatment-Wildcat	954	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	954
Motor Vehicle and Machinery Parts	Wastewater Treatment-Wildcat	477	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	477
Computer Software	Wastewater Treatment-Wildcat	1,863	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,863
Uniforms	Wastewater Treatment-Wildcat	1,886	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,886
Safety Supplies	Wastewater Treatment-Wildcat	15,683	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	15,683
Building Structure Materials and Supplies	Wastewater Treatment-Wildcat	26,082	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	26,082
Chemicals	Wastewater Treatment-Wildcat	289,800	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	289,800
Other Operating Supplies	Wastewater Treatment-Wildcat	19,366	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	19,366

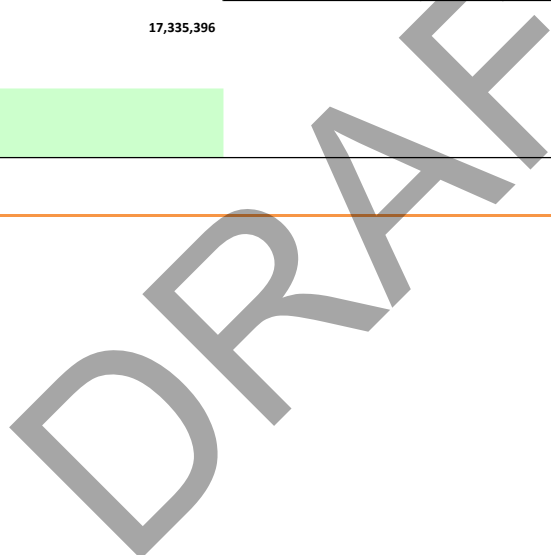
Description	Section	Test Year CO5	Allocation	Administration	Collection	Interceptor	Treatment	Total	Administration	Collection	Interceptor	Treatment
			Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Regular Pay	Wastewater Treatment-Wildcat	47,017	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	47,017	-	-	-
Regular Pay	Wastewater Treatment-Wildcat	33,193	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	33,193
FICA-Regular	Wastewater Treatment-Wildcat	2,062	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,062
FICA-Medicare	Wastewater Treatment-Wildcat	483	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	483
Pension-ASRS	Wastewater Treatment-Wildcat	4,030	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,030
Pension-LT Disability	Wastewater Treatment-Wildcat	49	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	49
Group Insurance-Medical	Wastewater Treatment-Wildcat	3,762	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,762
Group Insurance-Dental	Wastewater Treatment-Wildcat	189	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	189
Group Insurance-Vision	Wastewater Treatment-Wildcat	7	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	7
Industrial Insurance	Wastewater Treatment-Wildcat	622	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	622
Group Insurance-Life	Wastewater Treatment-Wildcat	50	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	50
Mechanical Shop Labor	Wastewater Treatment-Wildcat	5,226	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	5,226
Utilities-Landfill	Wastewater Treatment-Wildcat	4,658	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,658
Maintenance-Buildings & Structures	Wastewater Treatment-Wildcat	38,694	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	38,694
Maintenance-Electrical	Wastewater Treatment-Wildcat	18,630	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	18,630
Maintenance-Plumbing	Wastewater Treatment-Wildcat	2,795	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,795
Maintenance-Equipment	Wastewater Treatment-Wildcat	112,572	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	112,572
Maintenance-Other	Wastewater Treatment-Wildcat	4,658	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,658
Rents-Equipment	Wastewater Treatment-Wildcat	2,795	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,795
Travel, Lodging and Meals	Wastewater Treatment-Wildcat	1,397	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,397
Registration	Wastewater Treatment-Wildcat	279	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	279
Education and Training	Wastewater Treatment-Wildcat	4,658	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,658
Postage and Freight	Wastewater Treatment-Wildcat	1,164	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,164
Other Miscellaneous Services	Wastewater Treatment-Wildcat	60,037	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	60,037
Office Equipment Under \$5,000	Wastewater Treatment-Wildcat	233	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	233
Communications Equip Under \$5,000	Wastewater Treatment-Wildcat	932	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	932
Small Tools	Wastewater Treatment-Wildcat	1,863	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,863
Other Equipment Under \$5,000	Wastewater Treatment-Wildcat	4,192	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,192
Gas and Oil	Wastewater Treatment-Wildcat	4,500	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,500
Motor Vehicle and Machinery Parts	Wastewater Treatment-Wildcat	11,160	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	11,160
Stationary Machinery and Equipment Parts	Wastewater Treatment-Wildcat	78,705	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	78,705
Uniforms	Wastewater Treatment-Wildcat	1,816	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,816
Safety Supplies	Wastewater Treatment-Wildcat	14,310	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	14,310
Horticultural Supplies	Wastewater Treatment-Wildcat	1,397	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,397
Building Structure Materials and Supplies	Wastewater Treatment-Wildcat	3,726	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,726
Water and Sewer Parts	Wastewater Treatment-Wildcat	59,850	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	59,850
Janitor and Cleaning Supplies	Wastewater Treatment-Wildcat	466	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	466
Other Operating Supplies	Wastewater Treatment-Wildcat	22,886	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	22,886
Other Equipment Under \$5,000	Wastewater Treatment-Wildcat	1,537	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,537	-	-
Stationary Machinery and Equipment Parts	Wastewater Treatment-Wildcat	14,850	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	14,850	-	-
Other Operating Supplies	Wastewater Treatment-Wildcat	2,385	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,385	-	-
Mechanical Shop Labor	Wastewater Treatment-Wildcat	373	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	373
Gas and Oil	Wastewater Treatment-Wildcat	1,170	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,170
Motor Vehicle and Machinery Parts	Wastewater Treatment-Wildcat	477	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	477
Regular Pay	Wastewater Treatment-Wildcat	92,495	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	92,495
FICA-Regular	Wastewater Treatment-Wildcat	5,449	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	5,449
FICA-Medicare	Wastewater Treatment-Wildcat	1,274	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,274
Pension-ASRS	Wastewater Treatment-Wildcat	11,229	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	11,229
Pension-LT Disability	Wastewater Treatment-Wildcat	139	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	139
Group Insurance-Medical	Wastewater Treatment-Wildcat	11,506	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	11,506
Group Insurance-Dental	Wastewater Treatment-Wildcat	653	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	653
Group Insurance-Dependant Ins	Wastewater Treatment-Wildcat	3,056	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,056
Group Insurance-Vision	Wastewater Treatment-Wildcat	24	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	24
Health Savings Account-City	Wastewater Treatment-Wildcat	1,453	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,453
Industrial Insurance	Wastewater Treatment-Wildcat	1,733	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,733
Group Insurance-Life	Wastewater Treatment-Wildcat	142	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	142
Mechanical Shop Labor	Wastewater Treatment-Wildcat	3,726	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,726
Rents-Equipment	Wastewater Treatment-Wildcat	3,074	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,074
Small Tools	Wastewater Treatment-Wildcat	186	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	186
Gas and Oil	Wastewater Treatment-Wildcat	9,000	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	9,000
Motor Vehicle and Machinery Parts	Wastewater Treatment-Wildcat	19,080	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	19,080
Uniforms	Wastewater Treatment-Wildcat	140	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	140
Safety Supplies	Wastewater Treatment-Wildcat	906	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	906
Chemicals	Wastewater Treatment-Wildcat	109,800	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	109,800
Other Operating Supplies	Wastewater Treatment-Wildcat	75,140	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	75,140
Regular Pay	Wastewater Treatment-Rio Plant	107,585	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	107,585	-	-	-
Overtime	Wastewater Treatment-Rio Plant	25,111	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	25,111	-	-	-
FICA-Regular	Wastewater Treatment-Rio Plant	8,095	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	8,095	-	-	-
FICA-Medicare	Wastewater Treatment-Rio Plant	1,893	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,893	-	-	-

Description	Section	Test Year COS	Allocation	Administration	Collection	Interceptor	Treatment	Total	Administration	Collection	Interceptor	Treatment
			Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Regular Pay	Wastewater Treatment-Wildcat	47,017	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	47,017	-	-	-
Pension-ASRS	Wastewater Treatment-Rio Plant	16,109	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	16,109	-	-	-
Pension-LT Disability	Wastewater Treatment-Rio Plant	199	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	199	-	-	-
Group Insurance-Medical	Wastewater Treatment-Rio Plant	10,869	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	10,869	-	-	-
Group Insurance-Dental	Wastewater Treatment-Rio Plant	548	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	548	-	-	-
Group Insurance-Dependant Ins	Wastewater Treatment-Rio Plant	1,618	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,618	-	-	-
Group Insurance-Vision	Wastewater Treatment-Rio Plant	20	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	20	-	-	-
Industrial Insurance	Wastewater Treatment-Rio Plant	1,661	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,661	-	-	-
Group Insurance-Life	Wastewater Treatment-Rio Plant	163	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	163	-	-	-
Medical Fees	Wastewater Treatment-Rio Plant	233	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	233	-	-	-
Appraisal Fees and Permits	Wastewater Treatment-Rio Plant	25,570	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	25,570	-	-	-
Maintenance-Equipment	Wastewater Treatment-Rio Plant	598	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	598	-	-	-
Travel, Lodging and Meals	Wastewater Treatment-Rio Plant	2,375	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,375	-	-	-
Registration	Wastewater Treatment-Rio Plant	699	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	699	-	-	-
Education and Training	Wastewater Treatment-Rio Plant	3,116	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	3,116	-	-	-
Postage and Freight	Wastewater Treatment-Rio Plant	93	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	93	-	-	-
Memberships	Wastewater Treatment-Rio Plant	93	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	93	-	-	-
Other Miscellaneous Services	Wastewater Treatment-Rio Plant	1,770	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,770	-	-	-
Computer Equipment	Wastewater Treatment-Rio Plant	932	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	932	-	-	-
Office Equipment Under \$5,000	Wastewater Treatment-Rio Plant	1,490	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,490	-	-	-
Copying and Printing	Wastewater Treatment-Rio Plant	140	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	140	-	-	-
Office Supplies	Wastewater Treatment-Rio Plant	932	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	932	-	-	-
Computer Software	Wastewater Treatment-Rio Plant	3,060	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	3,060	-	-	-
Non Library Books and Subscription	Wastewater Treatment-Rio Plant	186	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	186	-	-	-
Food	Wastewater Treatment-Rio Plant	279	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	279	-	-	-
Uniforms	Wastewater Treatment-Rio Plant	200	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	200	-	-	-
Safety Supplies	Wastewater Treatment-Rio Plant	3,816	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	3,816	-	-	-
Building Structure Materials and Supplies	Wastewater Treatment-Rio Plant	932	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	932	-	-	-
Regular Pay	Wastewater Treatment-Rio Plant	33,590	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	33,590
FICA-Regular	Wastewater Treatment-Rio Plant	2,083	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,083
FICA-Medicare	Wastewater Treatment-Rio Plant	487	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	487
Pension-ASRS	Wastewater Treatment-Rio Plant	4,078	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,078
Pension-LT Disability	Wastewater Treatment-Rio Plant	50	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	50
Group Insurance-Medical	Wastewater Treatment-Rio Plant	6,414	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	6,414
Group Insurance-Dental	Wastewater Treatment-Rio Plant	358	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	358
Group Insurance-Vision	Wastewater Treatment-Rio Plant	13	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	13
Health Savings Account-City	Wastewater Treatment-Rio Plant	883	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	883
Industrial Insurance	Wastewater Treatment-Rio Plant	630	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	630
Group Insurance-Life	Wastewater Treatment-Rio Plant	51	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	51
Mechanical Shop Labor	Wastewater Treatment-Rio Plant	373	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	373
Consultant Fees	Wastewater Treatment-Rio Plant	6,986	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	6,986
Other Professional Services	Wastewater Treatment-Rio Plant	12,575	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	12,575
Utilities-Telephone	Wastewater Treatment-Rio Plant	2,700	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,700
Utilities-Electric	Wastewater Treatment-Rio Plant	288,244	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	288,244
Utilities-Natural Gas	Wastewater Treatment-Rio Plant	7,650	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	7,650
Utilities-Water, Sewer, Refuse	Wastewater Treatment-Rio Plant	23,850	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	23,850
Maintenance-Environmental Remediation	Wastewater Treatment-Rio Plant	699	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	699
Travel, Lodging and Meals	Wastewater Treatment-Rio Plant	1,397	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,397
Registration	Wastewater Treatment-Rio Plant	768	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	768
Education and Training	Wastewater Treatment-Rio Plant	3,726	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,726
Other Miscellaneous Services	Wastewater Treatment-Rio Plant	9,688	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	9,688
Computer Equipment	Wastewater Treatment-Rio Plant	1,397	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,397
Other Equipment Under \$5,000	Wastewater Treatment-Rio Plant	5,659	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	5,659
Gas and Oil	Wastewater Treatment-Rio Plant	382	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	382
Motor Vehicle and Machinery Parts	Wastewater Treatment-Rio Plant	477	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	477
Computer Software	Wastewater Treatment-Rio Plant	932	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	932
Uniforms	Wastewater Treatment-Rio Plant	1,665	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,665
Safety Supplies	Wastewater Treatment-Rio Plant	3,353	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,353
Chemicals	Wastewater Treatment-Rio Plant	36,842	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	36,842
Other Operating Supplies	Wastewater Treatment-Rio Plant	27,900	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	27,900
Regular Pay	Wastewater Treatment-Rio Plant	240,585	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	240,585
FICA-Regular	Wastewater Treatment-Rio Plant	14,786	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	14,786
FICA-Medicare	Wastewater Treatment-Rio Plant	3,458	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,458
Pension-ASRS	Wastewater Treatment-Rio Plant	29,207	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	29,207
Pension-LT Disability	Wastewater Treatment-Rio Plant	360	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	360
Group Insurance-Medical	Wastewater Treatment-Rio Plant	30,530	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	30,530
Group Insurance-Dental	Wastewater Treatment-Rio Plant	2,000	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,000
Group Insurance-Dependant Ins	Wastewater Treatment-Rio Plant	7,373	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	7,373
Group Insurance-Vision	Wastewater Treatment-Rio Plant	75	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	75

Description	Section	Test Year CO5	Allocation	Administration	Collection	Interceptor	Treatment	Total	Administration	Collection	Interceptor	Treatment
			Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Regular Pay	Wastewater Treatment-Wildcat	47,017	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	47,017	-	-	-
Health Savings Account-City	Wastewater Treatment-Rio Plant	1,575	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,575
Industrial Insurance	Wastewater Treatment-Rio Plant	54,390	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	54,390
Group Insurance-Life	Wastewater Treatment-Rio Plant	365	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	365
Mechanical Shop Labor	Wastewater Treatment-Rio Plant	279	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	279
Consultant Fees	Wastewater Treatment-Rio Plant	4,658	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,658
Maintenance-Electrical	Wastewater Treatment-Rio Plant	18,630	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	18,630
Maintenance-Equipment	Wastewater Treatment-Rio Plant	97,710	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	97,710
Maintenance-Computer Equipment	Wastewater Treatment-Rio Plant	4,192	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	4,192
Maintenance-Other	Wastewater Treatment-Rio Plant	5,589	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	5,589
Rents-Equipment	Wastewater Treatment-Rio Plant	932	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	932
Travel, Lodging and Meals	Wastewater Treatment-Rio Plant	932	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	932
Registration	Wastewater Treatment-Rio Plant	279	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	279
Education and Training	Wastewater Treatment-Rio Plant	1,845	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,845
Postage and Freight	Wastewater Treatment-Rio Plant	93	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	93
Other Miscellaneous Services	Wastewater Treatment-Rio Plant	54,592	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	54,592
Small Tools	Wastewater Treatment-Rio Plant	699	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	699
Other Equipment Under \$5,000	Wastewater Treatment-Rio Plant	3,726	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	3,726
Gas and Oil	Wastewater Treatment-Rio Plant	1,710	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,710
Motor Vehicle and Machinery Parts	Wastewater Treatment-Rio Plant	1,350	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	1,350
Stationary Machinery and Equipment Parts	Wastewater Treatment-Rio Plant	15,300	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	15,300
Uniforms	Wastewater Treatment-Rio Plant	396	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	396
Safety Supplies	Wastewater Treatment-Rio Plant	2,543	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,543
Horticultural Supplies	Wastewater Treatment-Rio Plant	932	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	932
Building Structure Materials and Supplies	Wastewater Treatment-Rio Plant	2,700	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	2,700
Water and Sewer Parts	Wastewater Treatment-Rio Plant	21,375	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	21,375
Janitor and Cleaning Supplies	Wastewater Treatment-Rio Plant	279	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	279
Other Operating Supplies	Wastewater Treatment-Rio Plant	5,400	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	5,400
Work Order Charges	Wastewater Treatment-Rio Plant	505	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	505
Regular Pay	Wastewater Collection	97,447	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	97,447	-	-	-
Overtime	Wastewater Collection	28,516	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	28,516	-	-	-
FICA-Regular	Wastewater Collection	7,612	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	7,612	-	-	-
FICA-Medicare	Wastewater Collection	1,780	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,780	-	-	-
Pension-ASRS	Wastewater Collection	15,292	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	15,292	-	-	-
Pension-LT Disability	Wastewater Collection	189	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	189	-	-	-
Group Insurance-Medical	Wastewater Collection	12,174	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	12,174	-	-	-
Group Insurance-Dental	Wastewater Collection	615	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	615	-	-	-
Group Insurance-Dependant Ins	Wastewater Collection	4,424	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	4,424	-	-	-
Group Insurance-Vision	Wastewater Collection	23	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	23	-	-	-
Industrial Insurance	Wastewater Collection	2,566	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,566	-	-	-
Group Insurance-Life	Wastewater Collection	149	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	149	-	-	-
Medical Fees	Wastewater Collection	932	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	932	-	-	-
Appraisal Fees and Permits	Wastewater Collection	93	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	93	-	-	-
Utilities-Telephone	Wastewater Collection	10,247	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	10,247	-	-	-
Utilities-Electric	Wastewater Collection	6,010	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	6,010	-	-	-
Utilities-Natural Gas	Wastewater Collection	3,400	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	3,400	-	-	-
Utilities-Landfill	Wastewater Collection	2,888	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,888	-	-	-
Utilities-Water, Sewer, Refuse	Wastewater Collection	2,031	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,031	-	-	-
Maintenance-Buildings & Structures	Wastewater Collection	8,100	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	8,100	-	-	-
Maintenance-Equipment	Wastewater Collection	1,908	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,908	-	-	-
Maintenance-Computer Equipment	Wastewater Collection	373	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	373	-	-	-
Maintenance-Custodial Services	Wastewater Collection	4,192	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	4,192	-	-	-
Rents-Land	Wastewater Collection	5,589	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	5,589	-	-	-
Travel, Lodging and Meals	Wastewater Collection	4,192	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	4,192	-	-	-
Registration	Wastewater Collection	2,795	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,795	-	-	-
Education and Training	Wastewater Collection	6,521	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	6,521	-	-	-
Postage and Freight	Wastewater Collection	140	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	140	-	-	-
Other Miscellaneous Services	Wastewater Collection	4,192	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	4,192	-	-	-
Office Equipment Under \$5,000	Wastewater Collection	466	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	466	-	-	-
Communications Equip Under \$5,000	Wastewater Collection	932	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	932	-	-	-
Copying and Printing	Wastewater Collection	93	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	93	-	-	-
Office Supplies	Wastewater Collection	373	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	373	-	-	-
Computer Software	Wastewater Collection	13,320	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	13,320	-	-	-
Non Library Books and Subscription	Wastewater Collection	466	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	466	-	-	-
Uniforms	Wastewater Collection	2,748	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	2,748	-	-	-
Safety Supplies	Wastewater Collection	6,750	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	6,750	-	-	-
Street Repair Materials and Supplies	Wastewater Collection	6,986	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	6,986	-	-	-
Janitor and Cleaning Supplies	Wastewater Collection	326	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	326	-	-	-
Other Operating Supplies	Wastewater Collection	1,671	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	1,671	-	-	-

Description	Section	Test Year CO5	Allocation	Administration	Collection	Interceptor	Treatment	Total	Administration	Collection	Interceptor	Treatment
			Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Regular Pay	Wastewater Treatment-Wildcat	47,017	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	47,017	-	-	-
Work Order Charges	Wastewater Collection	35,618	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	35,618	-	-	-
Regular Pay	Wastewater Collection	36,689	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	36,689	-	-
FICA-Regular	Wastewater Collection	2,247	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,247	-	-
FICA-Medicare	Wastewater Collection	525	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	525	-	-
Pension-ASRS	Wastewater Collection	4,454	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	4,454	-	-
Pension-LT Disability	Wastewater Collection	55	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	55	-	-
Group Insurance-Medical	Wastewater Collection	5,555	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	5,555	-	-
Group Insurance-Dental	Wastewater Collection	286	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	286	-	-
Group Insurance-Dependant Ins	Wastewater Collection	1,311	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,311	-	-
Group Insurance-Vision	Wastewater Collection	10	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	10	-	-
Industrial Insurance	Wastewater Collection	687	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	687	-	-
Group Insurance-Life	Wastewater Collection	56	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	56	-	-
Mechanical Shop Labor	Wastewater Collection	2,700	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,700	-	-
Rents-Equipment	Wastewater Collection	279	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	279	-	-
Gas and Oil	Wastewater Collection	3,816	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,816	-	-
Motor Vehicle and Machinery Parts	Wastewater Collection	9,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,000	-	-
Street Repair Materials and Supplies	Wastewater Collection	466	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	466	-	-
Water and Sewer Parts	Wastewater Collection	4,050	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	4,050	-	-
Regular Pay	Wastewater Collection	255,765	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	255,765	-	-
FICA-Regular	Wastewater Collection	15,702	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	15,702	-	-
FICA-Medicare	Wastewater Collection	3,672	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,672	-	-
Pension-ASRS	Wastewater Collection	31,050	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	31,050	-	-
Pension-LT Disability	Wastewater Collection	384	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	384	-	-
Group Insurance-Medical	Wastewater Collection	39,655	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	39,655	-	-
Group Insurance-Dental	Wastewater Collection	2,046	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,046	-	-
Group Insurance-Dependant Ins	Wastewater Collection	9,830	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,830	-	-
Group Insurance-Vision	Wastewater Collection	76	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	76	-	-
Industrial Insurance	Wastewater Collection	4,792	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	4,792	-	-
Group Insurance-Life	Wastewater Collection	390	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	390	-	-
Mechanical Shop Labor	Wastewater Collection	3,260	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,260	-	-
Small Tools	Wastewater Collection	1,118	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,118	-	-
Other Equipment Under \$5,000	Wastewater Collection	9,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	9,000	-	-
Gas and Oil	Wastewater Collection	11,448	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	11,448	-	-
Motor Vehicle and Machinery Parts	Wastewater Collection	22,500	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	22,500	-	-
Chemicals	Wastewater Collection	286	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	286	-	-
Other Operating Supplies	Wastewater Collection	477	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	477	-	-
Rolling Stock (Fleet)	Wastewater Collection	419,175	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	419,175	-	-
Regular Pay	Wastewater Collection	87,680	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	87,680	-	-
FICA-Regular	Wastewater Collection	5,378	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	5,378	-	-
FICA-Medicare	Wastewater Collection	1,258	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,258	-	-
Pension-ASRS	Wastewater Collection	10,644	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	10,644	-	-
Pension-LT Disability	Wastewater Collection	131	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	131	-	-
Group Insurance-Medical	Wastewater Collection	13,469	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	13,469	-	-
Group Insurance-Dental	Wastewater Collection	695	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	695	-	-
Group Insurance-Dependant Ins	Wastewater Collection	3,277	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,277	-	-
Group Insurance-Vision	Wastewater Collection	26	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	26	-	-
Industrial Insurance	Wastewater Collection	1,643	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,643	-	-
Group Insurance-Life	Wastewater Collection	134	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	134	-	-
Mechanical Shop Labor	Wastewater Collection	4,658	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	4,658	-	-
Rents-Equipment	Wastewater Collection	838	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	838	-	-
Postage and Freight	Wastewater Collection	93	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	93	-	-
Computer Equipment	Wastewater Collection	4,192	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	4,192	-	-
Small Tools	Wastewater Collection	233	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	233	-	-
Other Equipment Under \$5,000	Wastewater Collection	2,795	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,795	-	-
Gas and Oil	Wastewater Collection	10,494	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	10,494	-	-
Motor Vehicle and Machinery Parts	Wastewater Collection	18,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	18,000	-	-
Chemicals	Wastewater Collection	29,097	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	29,097	-	-
Regular Pay	Wastewater Collection	45,861	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	45,861	-	-
FICA-Regular	Wastewater Collection	2,808	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	2,808	-	-
FICA-Medicare	Wastewater Collection	657	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	657	-	-
Pension-ASRS	Wastewater Collection	5,568	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	5,568	-	-
Pension-LT Disability	Wastewater Collection	69	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	69	-	-
Group Insurance-Medical	Wastewater Collection	6,943	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	6,943	-	-
Group Insurance-Dental	Wastewater Collection	358	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	358	-	-
Group Insurance-Dependant Ins	Wastewater Collection	1,639	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,639	-	-
Group Insurance-Vision	Wastewater Collection	13	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	13	-	-
Industrial Insurance	Wastewater Collection	859	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	859	-	-
Group Insurance-Life	Wastewater Collection	70	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	70	-	-
Mechanical Shop Labor	Wastewater Collection	3,260	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,260	-	-
Utilities-Landfill	Wastewater Collection	186	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	186	-	-

Description	Section	Test Year CO5	Allocation	Administration	Collection	Interceptor	Treatment	Total	Administration	Collection	Interceptor	Treatment
			Basis/Factor	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Regular Pay	Wastewater Treatment-Wildcat	47,017	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	47,017	-	-	-
Maintenance-Other	Wastewater Collection	180,000	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	180,000	-	-
Rents-Equipment	Wastewater Collection	1,397	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	1,397	-	-
Gas and Oil	Wastewater Collection	10,494	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	10,494	-	-
Motor Vehicle and Machinery Parts	Wastewater Collection	4,579	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	4,579	-	-
Stationary Machinery and Equipment Parts	Wastewater Collection	239	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	239	-	-
Street Repair Materials and Supplies	Wastewater Collection	18,630	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	18,630	-	-
Water and Sewer Parts	Wastewater Collection	3,339	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	3,339	-	-
Cost Allocation - Charge	Non Departmental	614,237	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	614,237	-	-	-
Memberships	Wastewater Treatment-Wildcat	466	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	466
Copying and Printing	Wastewater Treatment-Wildcat	466	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	466	-	-	-
Health Savings Account-City	Wastewater Collection	20	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	20	-	-
Health Savings Account-City	Wastewater Collection	83	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	83	-	-
Health Savings Account-City	Wastewater Collection	623	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	623	-	-
Health Savings Account-City	Wastewater Collection	208	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	208	-	-
Health Savings Account-City	Wastewater Collection	104	Collection	0.00%	100.00%	0.00%	0.00%	100.00%	-	104	-	-
Maintenance-Heating and Cooling	Wastewater Treatment-Wildcat	50,532	Treatment	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	-	50,532
Rolling Stock (Fleet)	Wastewater Collection	186,300	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	186,300	-	-	-
Additional Staffing Requested (FTEs)		82,620	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	82,620	-	-	-
Ongoing OP CIP Programs		741,474	5 Year CIP Projects	4.49%	20.88%	15.79%	58.84%	100.00%	33,269	154,809	117,094	436,301
Market adjustment for salaries		72,000	Administration	100.00%	0.00%	0.00%	0.00%	100.00%	72,000	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>17,335,396</b>							<b>2,621,950</b>	<b>3,712,036</b>	<b>1,797,555</b>	<b>9,203,855</b>
% Allocation									15.13%	21.41%	10.37%	53.09%
Expenses Excluded From Indirect Allocation												
Debt Service									285,068	611,757	602,546	498,324
Model Calc debt									48,582	226,064	170,991	637,122
Cash Funded Capital									247,597	1,152,126	871,446	3,247,061
Net Expenses for Indirect Allocation									1,961,857	1,722,089	152,573	4,821,348
% of Expenditures									22.66%	19.89%	1.76%	55.69%
									(Basis of Indirect Allocations ->)			





## Sewer Cost Allocation Functions & Flow Data

## Schedule 2

<u>Function</u>	<u>Volume</u>	<u>BOD</u>	<u>TSS</u>	<u>Customer</u>
Administration				X
Collection	X			
Interceptor	X			
Treatment	X	X	X	
<b><u>% to Each Component</u></b>				
Administration				100.0%
Collection	100.0%			
Interceptor	100.0%			
Treatment	53.2%	28.0%	18.8%	

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Prepared by Stantec

4/18/2024

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Revenue Requirements	Residential & Commercial													Industrial Surcharge
	Total	Multifamily	Car Washes	Laundromats	Commercial	Hotels & Motels	Restaurants	Industrial Laundries	Manufacturing	Pet Food Manufacturers	Ice Cream Cone Manufacturing	Institutional		
Operations and Maintenance	\$ 4,948,513	\$ 3,523,770	\$ 39,683	\$ 13,977	\$ 576,958	\$ 286,922	\$ 227,695	\$ 28,260	\$ 37,636	\$ 13,777	\$ 19,934	\$ 178,977	\$ 924	
Debt Service	\$ 3,080,455	\$ 2,064,629	\$ 32,789	\$ 11,035	\$ 410,560	\$ 214,349	\$ 137,328	\$ 18,010	\$ 28,427	\$ 8,861	\$ 9,208	\$ 144,873	\$ 387	
Rate Funded Capital	\$ 5,518,231	\$ 3,618,071	\$ 57,430	\$ 19,827	\$ 735,290	\$ 400,314	\$ 293,789	\$ 37,810	\$ 52,045	\$ 18,414	\$ 24,382	\$ 259,752	\$ 1,106	
Total Revenue Requirements	\$ 13,547,198	\$ 9,206,470	\$ 129,902	\$ 44,840	\$ 1,722,807	\$ 901,586	\$ 658,812	\$ 84,081	\$ 118,107	\$ 41,051	\$ 53,524	\$ 583,601	\$ 2,417	
Adjustments														
Less: Other Revenue	\$ (589,059)	\$ (545,531)	\$ (336)	\$ (155)	\$ (36,282)	\$ (2,510)	\$ (3,416)	\$ (26)	\$ (699)	\$ (52)	\$ (26)	\$ (26)	\$ -	
<b>Rate Requirement</b>	<b>\$ 12,958,139</b>	<b>\$ 8,660,939</b>	<b>\$ 129,565</b>	<b>\$ 44,684</b>	<b>\$ 1,686,525</b>	<b>\$ 899,076</b>	<b>\$ 655,396</b>	<b>\$ 84,055</b>	<b>\$ 117,408</b>	<b>\$ 40,999</b>	<b>\$ 53,498</b>	<b>\$ 583,576</b>	<b>\$ 2,417</b>	
Rate Revenue (Estimated FY24 - Using FY23 units * growth)	\$ 10,624,825	\$ 6,259,318	\$ 138,593	\$ 45,761	\$ 1,613,333	\$ 1,139,267	\$ 617,989	\$ 81,885	\$ 124,136	\$ 62,598	\$ 21,615	\$ 518,740	\$ 1,591	
2025 Total Annualized Rev Req	\$ 12,958,139	\$ 8,660,939	\$ 129,565	\$ 44,684	\$ 1,686,525	\$ 899,076	\$ 655,396	\$ 84,055	\$ 117,408	\$ 40,999	\$ 53,498	\$ 583,576	\$ 2,417	
Over/(Under) Recovery \$	\$ (2,333,313.5)	\$ (2,401,621)	\$ 9,028	\$ 1,076	\$ (73,192)	\$ 240,191	\$ (37,407)	\$ (2,170)	\$ 6,728	\$ 21,598	\$ (31,883)	\$ (64,836)	\$ (826)	
Over/(Under) Recovery %	<b>-22.0%</b>	<b>-38.4%</b>	<b>6.5%</b>	<b>2.4%</b>	<b>-4.5%</b>	<b>21.1%</b>	<b>-6.1%</b>	<b>-2.7%</b>	<b>5.4%</b>	<b>34.5%</b>	<b>-147.5%</b>	<b>-12.5%</b>	<b>-51.9%</b>	

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Sewer Unit of Service	Annual Use					FY25 estimated Contributed Volume 1,000 gallons	Strength (Concentration)		Strength (Loadings)		Customer Units	
	1,000 gallons (FY23)	Percentage of Flow Billings	FY25 growth factor	Current Return Flow Factor	Updated Return Flow Factor		BOD (mg/L)	TSS (mg/L)	BOD (lbs)	TSS (lbs)	Number of Customers	Number of Bills
Residential & Multifamily	1,115,798	82.79%	4.85%	100%	100%	1,169,861	300	350	2,928,748	3,416,872	21,080	252,960
Car Washes	24,570	0.50%	4.85%	100%	100%	25,761	20	150	4,299	32,246	13	156
Laundromats	7,893	0.17%	4.85%	100%	100%	8,275	150	110	10,358	7,596	6	72
Commercial	270,276	9.20%	4.85%	100%	100%	283,371	200	175	472,946	413,828	1,402	16,824
Hotels & Motels	143,353	2.99%	4.85%	100%	100%	150,299	310	120	388,816	150,509	97	1,164
Restaurants	64,844	1.61%	4.85%	100%	100%	67,986	1,000	600	567,340	340,404	132	1,584
Industrial Laundries	9,342	0.18%	4.85%	100%	100%	9,795	670	680	54,764	55,582	1	12
Manufacturing	19,425	0.45%	4.85%	100%	100%	20,367	200	175	33,992	29,743	27	324
Pet Food Manufacturers	4,692	0.09%	4.85%	100%	100%	4,920	701	527	28,780	21,637	2	24
Ice Cream Cone Manufacturing	1,312	0.03%	4.85%	100%	100%	1,375	9,700	100	111,311	1,148	1	12
Institutional	105,650	2.00%	4.85%	100%	100%	110,769	130	100	120,167	92,436	1	12
Industrial Surcharge	-	0.00%	4.85%	100%	100%	-	0	0	-	8,282	-	-
<b>Total</b>	<b>1,767,155</b>	<b>100.00%</b>	<b>1</b>	<b>100%</b>	<b>100%</b>	<b>1,852,778</b>			<b>4,721,523</b>	<b>4,570,283</b>	<b>22,762</b>	<b>273,144</b>

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