



City of Ann Arbor, MI

# Stormwater Utility Rate Study

Final Report  
May 3, 2018



Re: Final Report – Stormwater Utility Rate Study

Dear Ms. Lawson,

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

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

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

Sincerely,



Andrew Burnham  
Vice President

Enclosure



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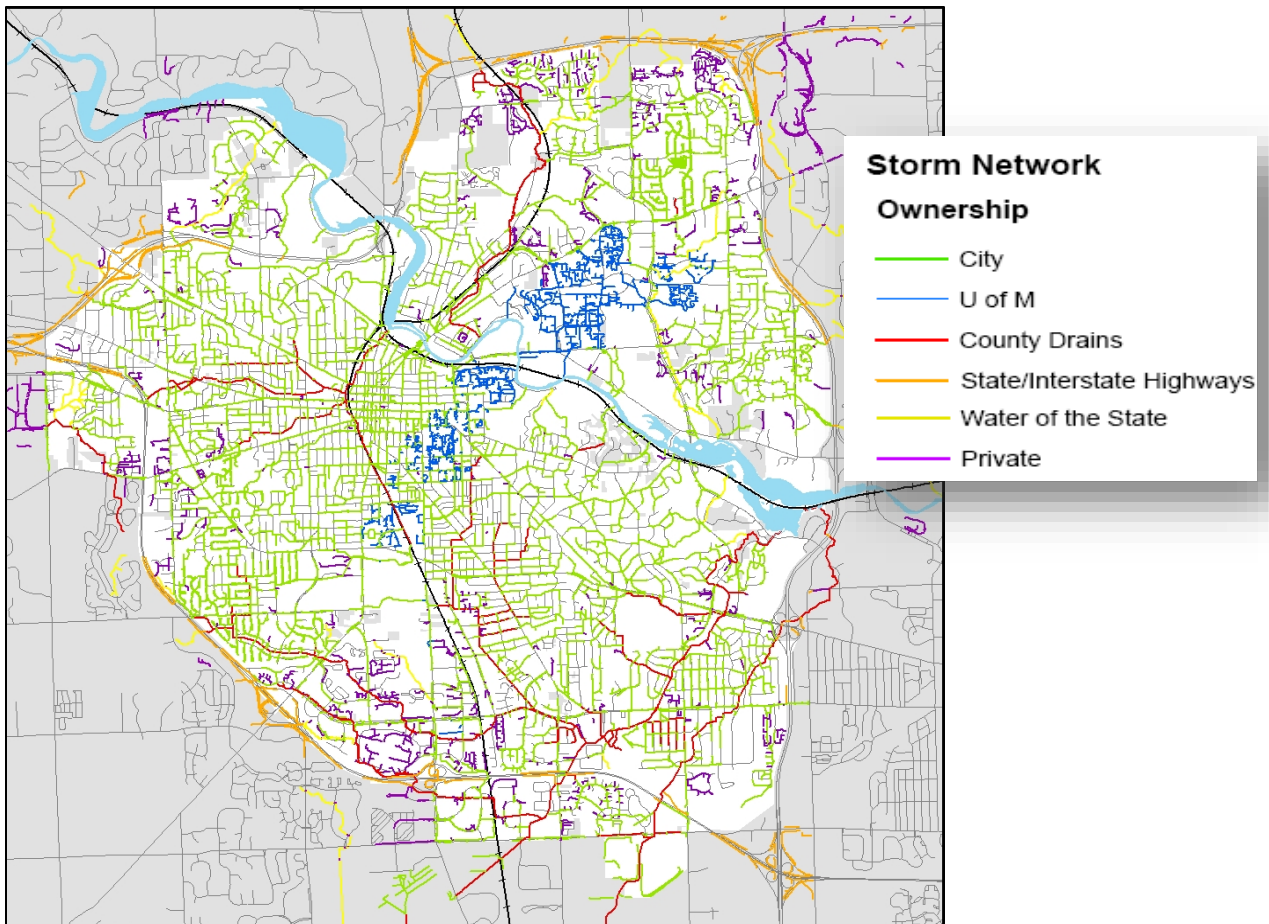
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## SECTION 1. INTRODUCTION

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

### 1.1 BACKGROUND

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





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

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

21.8% (1920s-1940s)

53.2% (1950s-1970s)

25% (1980s-2010s)

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



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

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

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

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

## 1.2 SCOPE OF SERVICES

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

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

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

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

### 1.3 PUBLIC ENGAGEMENT

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

Community Engagement Plan:

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

Advisory Group:

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

Open House:

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

### City-wide Survey:

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

Key takeaways from the survey included:

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



## SECTION 2. REVENUE REQUIREMENTS

### 2.1 DESCRIPTION

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

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

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

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

## 2.2 SOURCE DATA

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

### 2.2.1 BEGINNING FUND BALANCE

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

### 2.2.2 REVENUES

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

### 2.2.3 OPERATING EXPENDITURES

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

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

### **Programmatic Level of Service/Enhancement Descriptions Above Base Budget**

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

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

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

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

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

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

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

**Table 2-1 Enhancement Phasing Summary**

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

## 2.2.4 CAPITAL EXPENDITURES

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

## 2.3 ASSUMPTIONS

### 2.3.1 COST ESCALATION

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

### 2.3.2 BUDGET EXECUTION

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



### **2.3.3 CUSTOMER AND IMPERVIOUS AREA FORECAST**

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

### **2.3.4 INTEREST EARNINGS**

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

### **2.3.5 FUTURE BORROWING & CAPITAL FUNDING**

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

### **2.3.6 MINIMUM RESERVE LEVEL**

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

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

## 2.4 RESULTS

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

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

**Table 2-2 Stormwater Rate Adjustments**

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

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

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

## SECTION 3. STORMWATER COST ALLOCATION

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

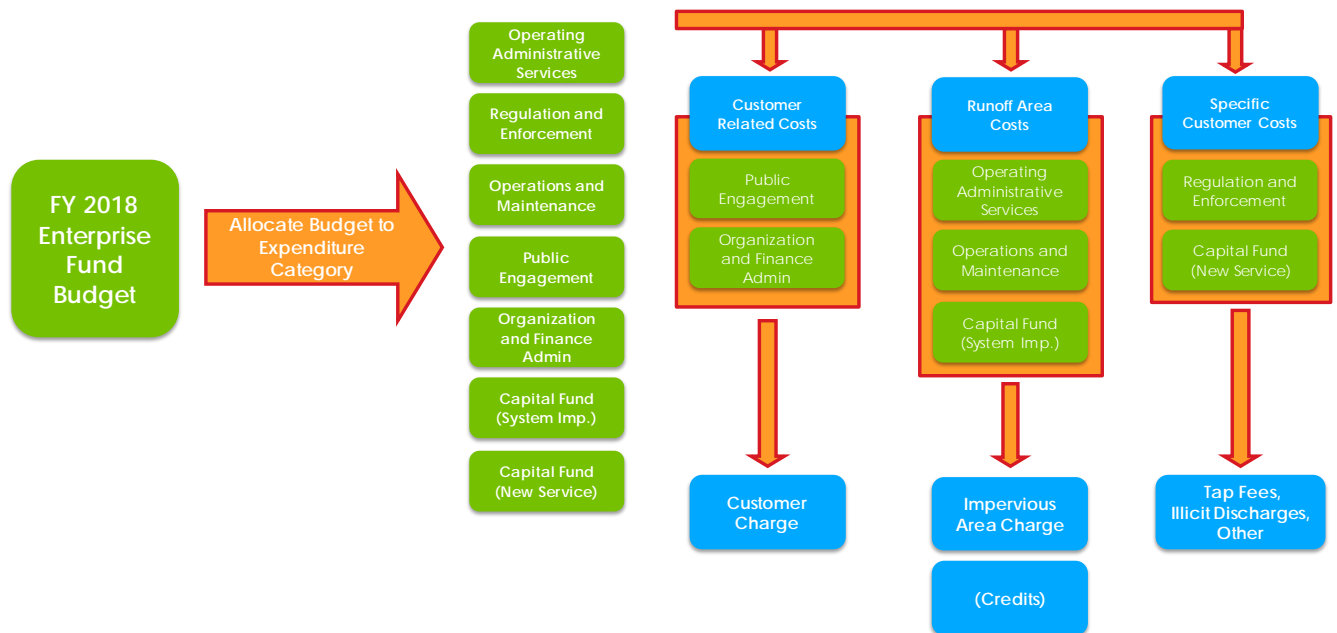
### 3.1 STORMWATER COST ALLOCATION PROCESS

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

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

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

Figure 3-1 Stormwater Cost Allocation Process



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

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

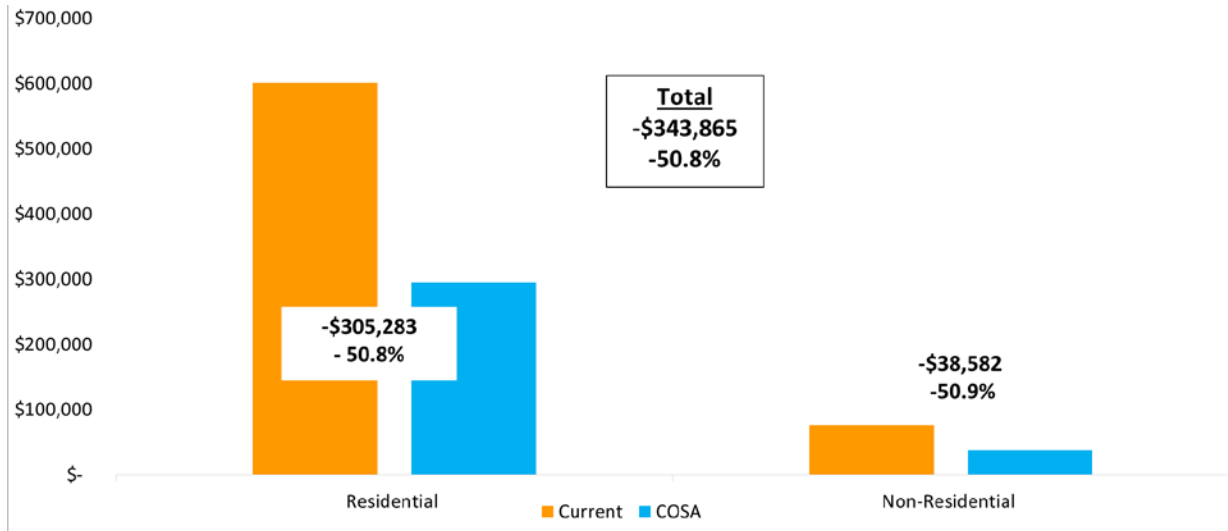
### 3.2 COST OF SERVICE RESULTS

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

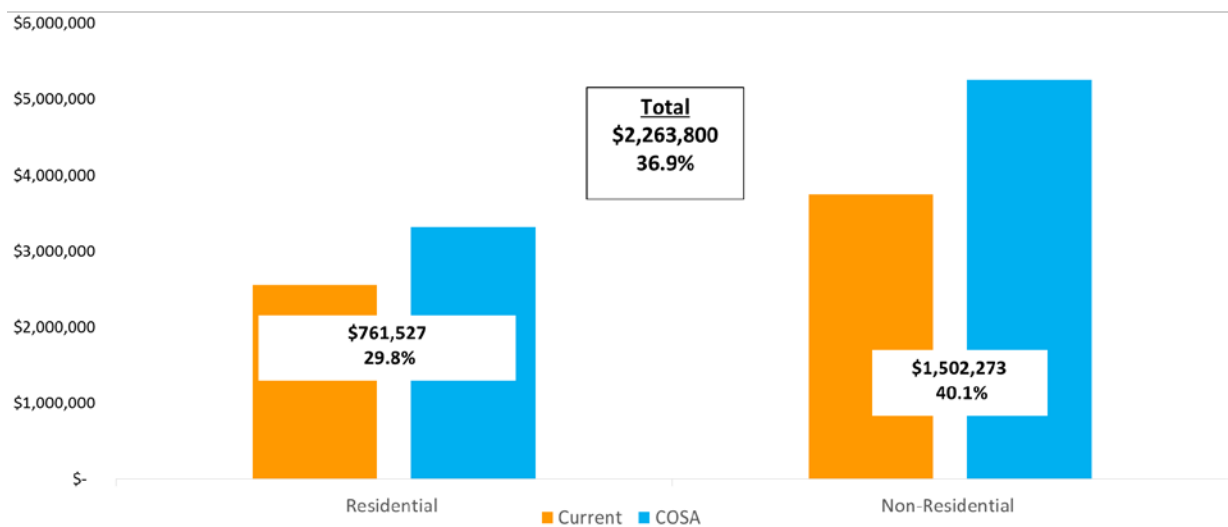


1. The level of current administrative charges should be reduced to reflect the current level of customer-related costs
2. Non-Residential customers represent a greater portion of impervious area than is reflected in the current impervious charge structure and should bear more of the runoff-related cost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

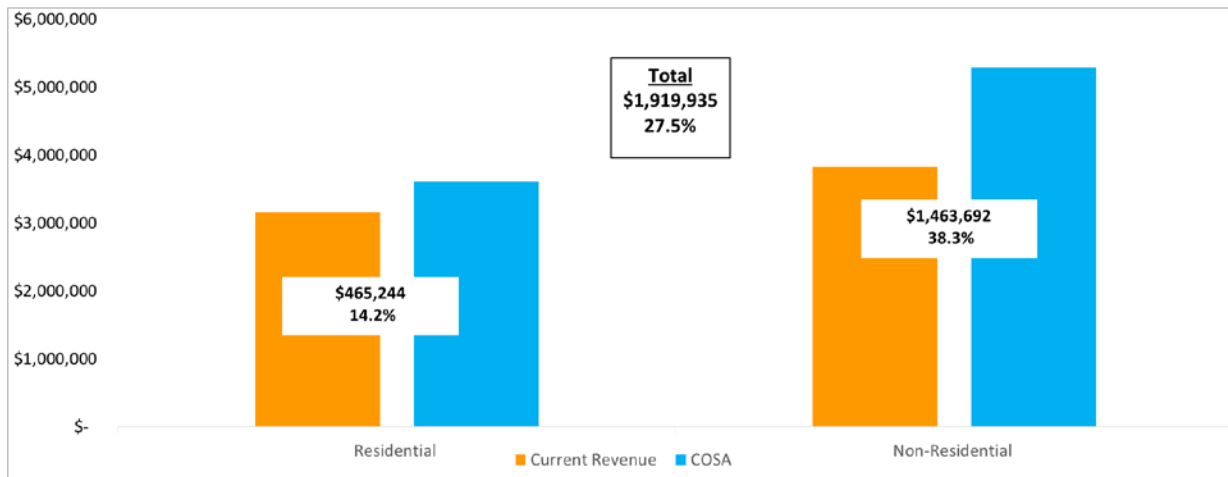
**Table 3-3 Cost of Service Results: Customer-Related Costs**



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



**Table 3-5 Cost of Service Results: Total**



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

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

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

## SECTION 4. STORMWATER RATE STRUCTURE

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

### 4.1 BASIS FOR STORMWATER RATES

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

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

### 4.2 CURRENT RATE STRUCTURE

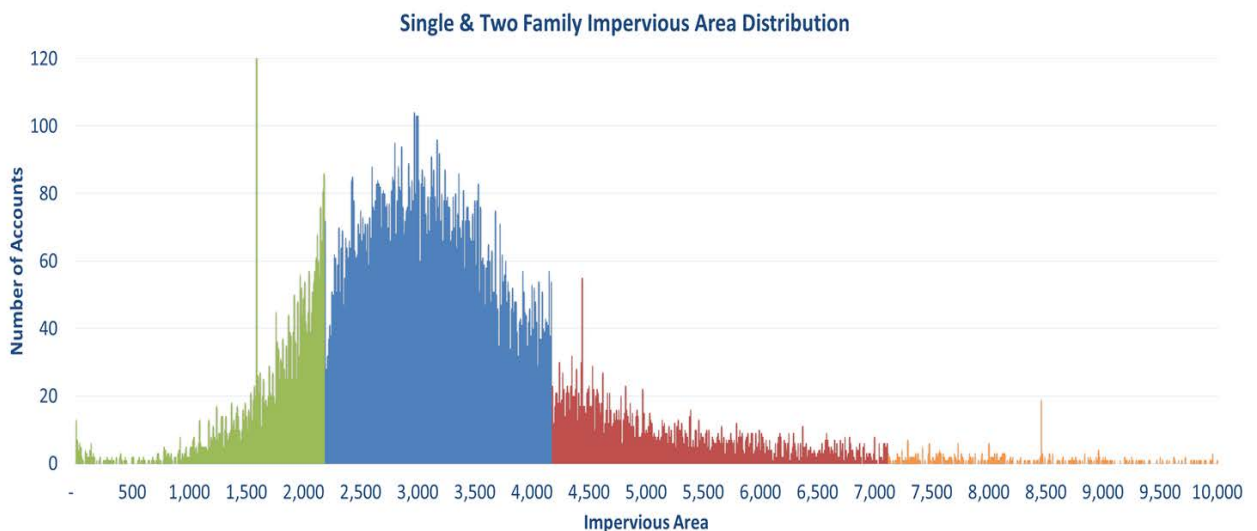
The City's current stormwater rate structure is comprised of an administrative or customer charge and a runoff charge. The administrative charge is the same for each customer and fundamentally represents the customer-related expenses of the stormwater system that do not vary with parcel runoff. Therefore,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

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

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

### 4.3 RUNOFF CHARGE EVALUATION

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





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

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

#### 4.4 ADMINISTRATIVE/CUSTOMER CHARGE EVALUATION

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

#### 4.5 PROPOSED FY 2018 STORMWATER RATES

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

**Table 4-1 Recommended Stormwater Charges (Quarterly)**

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

**Table 4-2 Quarterly Customer Impact Analysis**

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

## SECTION 5. CREDIT PROGRAM

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

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

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

### 5.1 RESIDENTIAL CREDITS

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

**Table 5-1 Residential Credit Program Overview (2016)**

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

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



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

**Table 5-2 Existing and Calculated Residential Credits**

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

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

## 5.2 NON-RESIDENTIAL CREDITS

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

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

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

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

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

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

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

**Table 5-4 Existing and Calculated Non-Residential Credits**

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

\*BIA - Billable Impervious Area

### 5.3 ADDITIONAL CREDITS

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

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

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

## Disclaimer

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



## APPENDIX A

### Supporting Schedules for the Study

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

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

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

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

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

	Revenue Fund
<b>CURRENT UNRESTRICTED ASSETS</b>	
Cash and Cash Equivalents	\$ 9,314,151
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 9,314,151</b>

Project Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Allen Creek Railroad Berm Opening	\$ 86,175	259,575	414,250	-	-	-	-	-	-	-
Briarwood Mall Pond	\$ -	-	-	-	-	-	-	400,000	400,000	400,000
Capital Reconstruction of Structures/Resurfacing - Operating Budget	\$ -	-	-	-	-	-	-	-	-	-
Capital Reconstruction of Structures/Resurfacing - Operating Budget File 2016-004	\$ -	-	-	-	-	-	-	-	-	-
Churchill Park/Eisenhower ROW Basin	\$ -	-	2,100,000	-	-	-	-	-	-	-
Detroit Street Brick Pavement Reconstruction	\$ -	-	-	1,300,000	-	-	-	-	-	-
Division Ave (Hoover to Madison) Stormwater Improvements	\$ -	-	-	-	-	-	-	333,333	333,333	333,333
Evergreen Subdivision Storm Water (Phase II)	\$ -	-	-	-	100,000	-	-	-	-	-
Ferdon to Wells Crosslot Storm Pipe Relocation	\$ 575,700	-	-	-	-	-	-	-	-	-
Fifth Ave (Kingsley to Catherine) Stormwater Improvements	\$ -	450,000	-	-	-	-	-	-	-	-
Flood Mitigation Implementation Grant Matching	\$ 100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Geddes Ave (Church to Highland) Stormwater Improvements	\$ -	-	-	-	-	-	-	-	-	-
Geddes Avenue Storm Sewer (Huntington to Hickory) Stormwater Impr	\$ 821,700	-	-	-	-	-	-	-	-	-
Huron Hills Golf Course Streambank Stabilization	\$ -	-	-	-	1,220,000	-	-	-	-	-
Huron Parkway Median Bio-Swales	\$ -	-	-	-	-	-	838,000	-	-	-
Lawton park Stormwater Basin	\$ -	-	-	-	5,155,000	-	-	-	-	-
Liberty (First to Main) Stormwater Improvements	\$ 45,000	405,000	-	-	-	-	-	-	-	-
Mallets Streambank Stabilization Phase II	\$ -	-	2,770,000	-	-	-	-	-	-	-
Marlborough Storm Sewer Replacement	\$ -	-	-	-	-	-	-	50,000	50,000	50,000
Michigan Stadium Storm Sewer Reroute	\$ -	-	-	-	-	-	-	314,000	314,000	314,000
Miller Creek Channel Modification-Reach D	\$ 400,000	1,100,000	-	-	-	-	-	-	-	-
Millers Creek Channel Modification - Reach 5	\$ -	-	-	-	-	-	-	216,667	216,667	216,667
N Main St/Railroad Storm Sewer Outlet Relocation	\$ -	-	-	-	-	-	-	55,000	55,000	55,000
N State St (Kingsley to Fuller/Depot) Storm Sewer Impr	\$ -	-	-	300,000	-	-	-	-	-	-
Pioneer High Stormwater Basin	\$ -	1,170,000	-	-	-	-	-	-	-	-
S Seventh (Scio Church to Greenview) Stormwater Improvements	\$ -	-	650,000	-	-	-	-	-	-	-
Scio Church (Main to Seventh) Stormwater Improvements	\$ -	225,000	-	-	-	-	-	-	-	-
Sister Lakes Stormwater Improvements	\$ 30,000	195,000	-	-	-	-	-	-	-	-
Springwater Subdivision Storm Sewer Replacement Total (see pieces below)	\$ 780,000	-	-	-	-	-	-	-	-	-
Springwater Subdivision Storm Sewer Ph 1 File 2013-018	\$ 44,700	-	-	-	-	-	-	-	-	-
Springwater Subdivision Storm Sewer Ph 2 and 3 File 2014-018/2015-018	\$ 500,900	-	-	-	-	-	-	-	-	-
Stadium Boulevard Storm Sewer Replacement (Hutchins to Kipke)	\$ 1,272,700	-	-	-	-	-	-	-	-	-
State Street MDOT Stormwater Management Improvements	\$ -	-	-	-	670,000	-	-	-	-	-
State Street Stormwater Detention	\$ -	-	50,000	250,000	-	-	-	-	-	-
Stone School Rd (I-94to Ellsworth) Storm Improvements	\$ 26,000	-	-	-	-	-	-	-	-	-
Storm Sewer Lining Projects (to be renamed Rehabilitation)	\$ -	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Stormwater Asset Management Plan	\$ 303,500	300,000	-	-	-	-	-	-	-	-
Stream Bank Stabilization (Future locations)	\$ -	-	-	-	-	-	-	-	-	-
Street Tree Planting (FY2016-FY 2020)	\$ 414,000	414,000	414,000	414,000	414,000	414,000	414,000	414,000	414,000	414,000
Swift Run MDOT Stormwater Management Improvements	\$ -	-	-	-	710,000	-	-	-	-	-
Village Oaks - Chaucer Stormwater Improvements	\$ 254,000	240,000	-	-	-	-	-	-	-	-
Edgewood/Snyder SWMM Area Stormwater	\$ -	100,000	2,000,000	-	-	-	-	-	-	-
Park Place Apartments SWMM Stormwater Improvements	\$ -	-	-	-	-	306,900	693,100	-	-	-
S. University/E. University SWMM Area Stormwater Improvements	\$ -	-	-	-	-	-	-	333,333	333,333	333,333
Mulholland Drive SWMM Area Stormwater Improvements	\$ -	-	-	-	583,000	1,317,000	-	-	-	-
Glendale/Charlton SWMM Area Stormwater Storage	\$ -	-	-	-	-	-	-	400,000	400,000	400,000
Parkwood/Pittsfield Village SWMM Area Stormwater Improvements	\$ -	-	-	500,000	-	-	-	-	-	-
Signature Drive SWMM Area Stormwater Improvements	\$ -	-	-	-	-	-	150,000	-	-	-
Traver/Barton SWMM Area Stormwater Improvements	\$ -	-	-	-	-	-	-	66,667	66,667	66,667
Lower Allen Creek SWMM Area Stormwater Improvements	\$ -	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Scio Church: Maple to 7th Stormwater	\$ -	-	-	-	-	-	-	150,000	150,000	150,000
Placid Way Culvert and Headwall Replacement	\$ -	-	250,000	-	-	-	-	-	-	-
Springwater Phase IV Stormwater	\$ -	-	-	-	-	-	-	538,333	538,333	538,333
Chalmers Stormwater Improvements	\$ -	-	-	-	-	-	-	586,667	586,667	586,667
Arb Culverts and Headwalls in School Girls Glen	\$ -	300,000	-	-	-	-	-	-	-	-
<b>Total CIP Budget (in current dollars)</b>	<b>\$ 5,654,375</b>	<b>6,758,575</b>	<b>10,248,250</b>	<b>4,364,000</b>	<b>10,452,000</b>	<b>3,637,900</b>	<b>3,695,100</b>	<b>5,458,000</b>	<b>5,458,000</b>	<b>5,458,000</b>
Cumulative Projected Cost Escalation	100.0%	100.0%	103.0%	106.1%	109.3%	112.6%	115.9%	119.4%	123.0%	126.7%
<b>Resulting CIP Funding Level</b>	<b>\$ 5,654,375</b>	<b>6,758,575</b>	<b>10,555,698</b>	<b>4,629,768</b>	<b>11,421,183</b>	<b>4,094,488</b>	<b>4,283,634</b>	<b>6,517,137</b>	<b>6,712,652</b>	<b>6,914,031</b>
Annual CIP Execution Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>Final CIP Funding Level</b>	<b>\$ 5,654,375</b>	<b>6,758,575</b>	<b>10,555,698</b>	<b>4,629,768</b>	<b>11,421,183</b>	<b>4,094,488</b>	<b>4,283,634</b>	<b>6,517,137</b>	<b>6,712,652</b>	<b>6,914,031</b>



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>1 Systems Planning Administration</b>										
2 Permanent Time Worked	\$ 328,041	\$ 337,882	\$ 345,991	\$ 354,295	\$ 362,798	\$ 371,505	\$ 380,422	\$ 389,552	\$ 398,901	\$ 408,475
3 Longevity Pay	\$ 45	\$ 46	\$ 47	\$ 49	\$ 50	\$ 51	\$ 52	\$ 53	\$ 55	\$ 56
4 Temporary Pay	\$ 52,701	\$ 54,282	\$ 55,585	\$ 56,919	\$ 58,285	\$ 59,684	\$ 61,116	\$ 62,583	\$ 64,085	\$ 65,623
5 Benefit Waiver Pay	\$ 1,220	\$ 1,257	\$ 1,287	\$ 1,318	\$ 1,349	\$ 1,382	\$ 1,415	\$ 1,449	\$ 1,484	\$ 1,519
6 Life Insurance	\$ 721	\$ 743	\$ 760	\$ 779	\$ 797	\$ 817	\$ 836	\$ 856	\$ 877	\$ 898
7 Medical Insurance	\$ 38,554	\$ 41,638	\$ 42,638	\$ 43,661	\$ 44,709	\$ 45,782	\$ 46,881	\$ 48,006	\$ 49,158	\$ 50,338
8 Disability Insurance	\$ 1,741	\$ 1,793	\$ 1,836	\$ 1,880	\$ 1,925	\$ 1,972	\$ 2,019	\$ 2,067	\$ 2,117	\$ 2,168
9 Retiree Health Savings Account	\$ 996	\$ 1,076	\$ 1,101	\$ 1,128	\$ 1,155	\$ 1,183	\$ 1,211	\$ 1,240	\$ 1,270	\$ 1,300
10 Veba Funding	\$ 47,695	\$ 49,126	\$ 50,305	\$ 51,512	\$ 52,748	\$ 54,014	\$ 55,311	\$ 56,638	\$ 57,998	\$ 59,390
11 Workers Comp	\$ 2,949	\$ 3,037	\$ 3,110	\$ 3,185	\$ 3,261	\$ 3,340	\$ 3,420	\$ 3,502	\$ 3,586	\$ 3,672
12 Social Security-Employer	\$ 25,369	\$ 26,130	\$ 26,757	\$ 27,399	\$ 28,057	\$ 28,730	\$ 29,420	\$ 30,126	\$ 30,849	\$ 31,589
13 Retirement Contribution	\$ 76,116	\$ 78,399	\$ 80,281	\$ 82,208	\$ 84,181	\$ 86,201	\$ 88,270	\$ 90,388	\$ 92,558	\$ 94,779
14 Dental Insurance	\$ 3,281	\$ 3,379	\$ 3,461	\$ 3,544	\$ 3,629	\$ 3,716	\$ 3,805	\$ 3,896	\$ 3,990	\$ 4,085
15 Optical Insurance	\$ 384	\$ 396	\$ 405	\$ 415	\$ 425	\$ 435	\$ 445	\$ 456	\$ 467	\$ 478
16 Unemployment Compensation	\$ 894	\$ 921	\$ 943	\$ 966	\$ 989	\$ 1,012	\$ 1,037	\$ 1,062	\$ 1,087	\$ 1,113
17 Equipment Allowance	\$ 3,502	\$ 3,583	\$ 3,669	\$ 3,757	\$ 3,847	\$ 3,939	\$ 4,034	\$ 4,130	\$ 4,230	\$ 4,331
18 Professional Services	\$ 130,000	\$ 132,990	\$ 136,182	\$ 139,450	\$ 142,797	\$ 146,224	\$ 149,733	\$ 153,327	\$ 157,007	\$ 160,775
19 Storm Water Runoff	\$ 300	\$ 307	\$ 314	\$ 322	\$ 330	\$ 337	\$ 346	\$ 354	\$ 362	\$ 371
20 Telecommunications	\$ 2,500	\$ 2,558	\$ 2,619	\$ 2,682	\$ 2,746	\$ 2,812	\$ 2,879	\$ 2,949	\$ 3,019	\$ 3,092
21 Rent City Vehicles	\$ 600	\$ 614	\$ 629	\$ 644	\$ 659	\$ 675	\$ 691	\$ 708	\$ 725	\$ 742
22 Rent Outside Vehicles/Mileage	\$ 20	\$ 20	\$ 21	\$ 21	\$ 22	\$ 22	\$ 23	\$ 24	\$ 24	\$ 25
23 Fleet Maintenance & Repair	\$ 1,785	\$ 1,826	\$ 1,870	\$ 1,915	\$ 1,961	\$ 2,008	\$ 2,056	\$ 2,105	\$ 2,156	\$ 2,208
24 Fleet Fuel	\$ 629	\$ 643	\$ 659	\$ 675	\$ 691	\$ 707	\$ 724	\$ 742	\$ 760	\$ 778
25 Fleet Depreciation	\$ 2,018	\$ 2,064	\$ 2,114	\$ 2,165	\$ 2,217	\$ 2,270	\$ 2,324	\$ 2,380	\$ 2,437	\$ 2,496
26 Fleet Management	\$ 207	\$ 212	\$ 217	\$ 222	\$ 227	\$ 233	\$ 238	\$ 244	\$ 250	\$ 256
27 Contracted Services	\$ 18,000	\$ 18,414	\$ 18,856	\$ 19,308	\$ 19,772	\$ 20,246	\$ 20,732	\$ 21,230	\$ 21,739	\$ 22,261
28 Printing	\$ 2,200	\$ 2,251	\$ 2,305	\$ 2,360	\$ 2,417	\$ 2,475	\$ 2,534	\$ 2,595	\$ 2,657	\$ 2,721
29 Conference Training & Travel	\$ 9,412	\$ 9,628	\$ 9,860	\$ 10,096	\$ 10,338	\$ 10,587	\$ 10,841	\$ 11,101	\$ 11,367	\$ 11,640
30 Postage	\$ 13,000	\$ 13,299	\$ 13,618	\$ 13,945	\$ 14,280	\$ 14,622	\$ 14,973	\$ 15,333	\$ 15,701	\$ 16,078
31 Materials & Supplies	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
32 Retiree Medical Insurance	\$ 9,762	\$ 9,987	\$ 10,226	\$ 10,472	\$ 10,723	\$ 10,980	\$ 11,244	\$ 11,514	\$ 11,790	\$ 12,073
33 Dues & Licenses	\$ 18,965	\$ 19,401	\$ 19,867	\$ 20,344	\$ 20,832	\$ 21,332	\$ 21,844	\$ 22,368	\$ 22,905	\$ 23,455
34 Transfer To IT Fund	\$ 24,648	\$ 25,215	\$ 25,820	\$ 26,440	\$ 27,074	\$ 27,724	\$ 28,389	\$ 29,071	\$ 29,769	\$ 30,483
<b>Forestry Operations Administration</b>										
35 Permanent Time Worked	\$ 46,624	\$ 48,023	\$ 49,175	\$ 50,355	\$ 51,564	\$ 52,802	\$ 54,069	\$ 55,366	\$ 56,695	\$ 58,056
36 Temporary Pay	\$ 6,250	\$ 6,438	\$ 6,592	\$ 6,750	\$ 6,912	\$ 7,078	\$ 7,248	\$ 7,422	\$ 7,600	\$ 7,782
37 Annual Sick Leave Payout	\$ 201	\$ 207	\$ 212	\$ 217	\$ 222	\$ 228	\$ 233	\$ 239	\$ 244	\$ 250
38 Longevity Pay	\$ 75	\$ 77	\$ 79	\$ 81	\$ 83	\$ 85	\$ 87	\$ 89	\$ 91	\$ 93
39 Overtime Paid-Permanent	\$ 250	\$ 256	\$ 262	\$ 268	\$ 275	\$ 281	\$ 288	\$ 295	\$ 302	\$ 309
40 Benefit Waiver Pay	\$ 108	\$ 111	\$ 114	\$ 117	\$ 119	\$ 122	\$ 125	\$ 128	\$ 131	\$ 134
41 Life Insurance	\$ 103	\$ 106	\$ 109	\$ 111	\$ 114	\$ 117	\$ 119	\$ 122	\$ 125	\$ 128
42 Medical Insurance	\$ 7,117	\$ 7,686	\$ 7,871	\$ 8,060	\$ 8,253	\$ 8,451	\$ 8,654	\$ 8,862	\$ 9,074	\$ 9,292
43 Disability Insurance	\$ 255	\$ 263	\$ 269	\$ 275	\$ 282	\$ 289	\$ 296	\$ 303	\$ 310	\$ 318
44 Retiree Health Savings Account	\$ 83	\$ 90	\$ 92	\$ 94	\$ 96	\$ 99	\$ 101	\$ 103	\$ 106	\$ 108
45 Veba Funding	\$ 6,569	\$ 6,766	\$ 6,928	\$ 7,095	\$ 7,265	\$ 7,439	\$ 7,618	\$ 7,801	\$ 7,988	\$ 8,180
46 Workers Comp	\$ 202	\$ 208	\$ 213	\$ 218	\$ 223	\$ 229	\$ 234	\$ 240	\$ 246	\$ 252
47 Social Security-Employer	\$ 3,630	\$ 3,739	\$ 3,829	\$ 3,921	\$ 4,015	\$ 4,111	\$ 4,210	\$ 4,311	\$ 4,414	\$ 4,520

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

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

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

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

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

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



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>Public Works Maintenance-Manhole</b>										
319 Permanent Time Worked	\$ 30,471	\$ 31,385	\$ 32,138	\$ 32,910	\$ 33,700	\$ 34,508	\$ 35,337	\$ 36,185	\$ 37,053	\$ 37,942
320 Life Insurance	\$ 11	\$ 11	\$ 12	\$ 12	\$ 12	\$ 12	\$ 13	\$ 13	\$ 13	\$ 14
321 Medical Insurance	\$ 6,618	\$ 7,147	\$ 7,319	\$ 7,495	\$ 7,675	\$ 7,859	\$ 8,047	\$ 8,240	\$ 8,438	\$ 8,641
322 Social Security-Employer	\$ 2,337	\$ 2,407	\$ 2,465	\$ 2,524	\$ 2,585	\$ 2,647	\$ 2,710	\$ 2,775	\$ 2,842	\$ 2,910
323 Dental Insurance	\$ 525	\$ 541	\$ 554	\$ 567	\$ 581	\$ 595	\$ 609	\$ 623	\$ 638	\$ 654
324 Optical Insurance	\$ 61	\$ 63	\$ 64	\$ 66	\$ 67	\$ 69	\$ 71	\$ 72	\$ 74	\$ 76
325 Unemployment Compensation	\$ 95	\$ 98	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 118
326 Materials & Supplies	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,248	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
<b>Public Works Ditch Maintenance</b>										
327 Permanent Time Worked	\$ 54,933	\$ 56,581	\$ 57,939	\$ 59,329	\$ 60,753	\$ 62,211	\$ 63,705	\$ 65,233	\$ 66,799	\$ 68,402
328 Longevity Pay	\$ 600	\$ 618	\$ 633	\$ 648	\$ 664	\$ 679	\$ 696	\$ 713	\$ 730	\$ 747
329 Overtime Paid-Permanent	\$ 800	\$ 818	\$ 838	\$ 858	\$ 879	\$ 900	\$ 921	\$ 944	\$ 966	\$ 989
330 Life Insurance	\$ 22	\$ 23	\$ 23	\$ 24	\$ 24	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27
331 Medical Insurance	\$ 13,788	\$ 14,891	\$ 15,248	\$ 15,614	\$ 15,989	\$ 16,373	\$ 16,766	\$ 17,168	\$ 17,580	\$ 18,002
332 Veba Funding	\$ 14,280	\$ 14,708	\$ 15,061	\$ 15,423	\$ 15,793	\$ 16,172	\$ 16,560	\$ 16,958	\$ 17,365	\$ 17,781
333 Workers Comp	\$ 2,094	\$ 2,157	\$ 2,209	\$ 2,262	\$ 2,316	\$ 2,371	\$ 2,428	\$ 2,487	\$ 2,546	\$ 2,607
334 Social Security-Employer	\$ 4,211	\$ 4,337	\$ 4,441	\$ 4,548	\$ 4,657	\$ 4,769	\$ 4,883	\$ 5,001	\$ 5,121	\$ 5,244
335 Retirement Contribution	\$ 12,884	\$ 13,271	\$ 13,589	\$ 13,915	\$ 14,249	\$ 14,591	\$ 14,941	\$ 15,300	\$ 15,667	\$ 16,043
336 Dental Insurance	\$ 1,094	\$ 1,127	\$ 1,154	\$ 1,182	\$ 1,210	\$ 1,239	\$ 1,269	\$ 1,299	\$ 1,330	\$ 1,362
337 Optical Insurance	\$ 128	\$ 132	\$ 135	\$ 138	\$ 142	\$ 145	\$ 148	\$ 152	\$ 156	\$ 159
338 Unemployment Compensation	\$ 197	\$ 203	\$ 208	\$ 213	\$ 218	\$ 223	\$ 228	\$ 234	\$ 240	\$ 245
339 Equipment Leasing	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,248	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
340 Materials & Supplies	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,248	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
<b>Public Works Catchbasin Maintenance</b>										
341 Permanent Time Worked	\$ 80,725	\$ 83,147	\$ 85,142	\$ 87,186	\$ 89,278	\$ 91,421	\$ 93,615	\$ 95,862	\$ 98,162	\$ 100,518
342 Longevity Pay	\$ 750	\$ 773	\$ 791	\$ 810	\$ 829	\$ 849	\$ 870	\$ 891	\$ 912	\$ 934
343 Overtime Paid-Permanent	\$ 3,000	\$ 3,069	\$ 3,143	\$ 3,218	\$ 3,295	\$ 3,374	\$ 3,455	\$ 3,538	\$ 3,623	\$ 3,710
344 Life Insurance	\$ 33	\$ 34	\$ 35	\$ 36	\$ 36	\$ 37	\$ 38	\$ 39	\$ 40	\$ 41
345 Medical Insurance	\$ 20,682	\$ 22,337	\$ 22,873	\$ 23,422	\$ 23,984	\$ 24,559	\$ 25,149	\$ 25,752	\$ 26,370	\$ 27,003
346 Retiree Health Savings Account	\$ 830	\$ 896	\$ 918	\$ 940	\$ 963	\$ 986	\$ 1,009	\$ 1,033	\$ 1,058	\$ 1,084
347 Veba Funding	\$ 7,140	\$ 7,354	\$ 7,531	\$ 7,711	\$ 7,897	\$ 8,086	\$ 8,280	\$ 8,479	\$ 8,682	\$ 8,891
348 Workers Comp	\$ 3,072	\$ 3,164	\$ 3,240	\$ 3,318	\$ 3,397	\$ 3,479	\$ 3,563	\$ 3,648	\$ 3,736	\$ 3,825
349 Social Security-Employer	\$ 6,187	\$ 6,373	\$ 6,526	\$ 6,682	\$ 6,843	\$ 7,007	\$ 7,175	\$ 7,347	\$ 7,523	\$ 7,704
350 Retirement Contribution	\$ 18,902	\$ 19,469	\$ 19,936	\$ 20,415	\$ 20,905	\$ 21,406	\$ 21,920	\$ 22,446	\$ 22,985	\$ 23,537
351 Dental Insurance	\$ 1,641	\$ 1,690	\$ 1,731	\$ 1,772	\$ 1,815	\$ 1,858	\$ 1,903	\$ 1,949	\$ 1,995	\$ 2,043
352 Optical Insurance	\$ 192	\$ 198	\$ 203	\$ 207	\$ 212	\$ 217	\$ 223	\$ 228	\$ 233	\$ 239
353 Unemployment Compensation	\$ 296	\$ 305	\$ 312	\$ 320	\$ 327	\$ 335	\$ 343	\$ 352	\$ 360	\$ 369
354 Contracted Services	\$ 20,000	\$ 20,460	\$ 20,951	\$ 21,454	\$ 21,969	\$ 22,496	\$ 23,036	\$ 23,589	\$ 24,155	\$ 24,735
355 Materials & Supplies	\$ 50,000	\$ 51,150	\$ 52,378	\$ 53,635	\$ 54,922	\$ 56,240	\$ 57,590	\$ 58,972	\$ 60,387	\$ 61,837
<b>Public Works Jetting</b>										
356 Permanent Time Worked	\$ 101,109	\$ 104,142	\$ 106,642	\$ 109,201	\$ 111,822	\$ 114,506	\$ 117,254	\$ 120,068	\$ 122,949	\$ 125,900
357 Longevity Pay	\$ 1,425	\$ 1,468	\$ 1,503	\$ 1,539	\$ 1,576	\$ 1,614	\$ 1,653	\$ 1,692	\$ 1,733	\$ 1,774
358 Overtime Paid-Permanent	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
359 Life Insurance	\$ 39	\$ 40	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45	\$ 46	\$ 47	\$ 49
360 Medical Insurance	\$ 24,129	\$ 26,059	\$ 26,685	\$ 27,325	\$ 27,981	\$ 28,653	\$ 29,340	\$ 30,044	\$ 30,765	\$ 31,504
361 Veba Funding	\$ 14,280	\$ 14,708	\$ 15,061	\$ 15,423	\$ 15,793	\$ 16,172	\$ 16,560	\$ 16,958	\$ 17,365	\$ 17,781
362 Workers Comp	\$ 3,866	\$ 3,982	\$ 4,078	\$ 4,175	\$ 4,276	\$ 4,378	\$ 4,483	\$ 4,591	\$ 4,701	\$ 4,814

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
363 Social Security-Employer	\$ 7,756	\$ 7,989	\$ 8,180	\$ 8,377	\$ 8,578	\$ 8,784	\$ 8,994	\$ 9,210	\$ 9,431	\$ 9,658
364 Retirement Contribution	\$ 23,788	\$ 24,502	\$ 25,090	\$ 25,692	\$ 26,308	\$ 26,940	\$ 27,586	\$ 28,248	\$ 28,926	\$ 29,621
365 Dental Insurance	\$ 1,914	\$ 1,971	\$ 2,019	\$ 2,067	\$ 2,117	\$ 2,168	\$ 2,220	\$ 2,273	\$ 2,327	\$ 2,383
366 Optical Insurance	\$ 224	\$ 231	\$ 236	\$ 242	\$ 248	\$ 254	\$ 260	\$ 266	\$ 272	\$ 279
367 Unemployment Compensation	\$ 345	\$ 355	\$ 364	\$ 373	\$ 382	\$ 391	\$ 400	\$ 410	\$ 420	\$ 430
368 Tipping Fees	\$ 8,000	\$ 8,184	\$ 8,380	\$ 8,582	\$ 8,788	\$ 8,998	\$ 9,214	\$ 9,436	\$ 9,662	\$ 9,894
369 Materials & Supplies	\$ 3,000	\$ 3,069	\$ 3,143	\$ 3,218	\$ 3,295	\$ 3,374	\$ 3,455	\$ 3,538	\$ 3,623	\$ 3,710
<b>Public Works Illicit Discharge Elimination</b>										
370 Permanent Time Worked	\$ 8,050	\$ 8,292	\$ 8,490	\$ 8,694	\$ 8,903	\$ 9,117	\$ 9,335	\$ 9,559	\$ 9,789	\$ 10,024
371 Life Insurance	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4
372 Social Security-Employer	\$ 616	\$ 634	\$ 650	\$ 665	\$ 681	\$ 698	\$ 714	\$ 732	\$ 749	\$ 767
373 Unemployment Compensation	\$ 30	\$ 31	\$ 32	\$ 32	\$ 33	\$ 34	\$ 35	\$ 36	\$ 36	\$ 37
374 Rent City Vehicles	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
375 Materials & Supplies	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,248	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
<b>Public Works Culvert Maintenance</b>										
376 Permanent Time Worked	\$ 5,366	\$ 5,527	\$ 5,660	\$ 5,795	\$ 5,935	\$ 6,077	\$ 6,223	\$ 6,372	\$ 6,525	\$ 6,682
377 Life Insurance	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
378 Social Security-Employer	\$ 411	\$ 423	\$ 433	\$ 444	\$ 455	\$ 465	\$ 477	\$ 488	\$ 500	\$ 512
379 Unemployment Compensation	\$ 20	\$ 21	\$ 21	\$ 22	\$ 22	\$ 23	\$ 23	\$ 24	\$ 24	\$ 25
380 Contracted Services	\$ 10,000	\$ 10,230	\$ 10,476	\$ 10,727	\$ 10,984	\$ 11,248	\$ 11,518	\$ 11,794	\$ 12,077	\$ 12,367
381 Materials & Supplies	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
<b>Public Works Best Management Practices</b>										
382 Permanent Time Worked	\$ 13,416	\$ 13,818	\$ 14,150	\$ 14,490	\$ 14,837	\$ 15,194	\$ 15,558	\$ 15,932	\$ 16,314	\$ 16,706
383 Longevity Pay	\$ 75	\$ 77	\$ 79	\$ 81	\$ 83	\$ 85	\$ 87	\$ 89	\$ 91	\$ 93
384 Life Insurance	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
385 Workers Comp	\$ 509	\$ 524	\$ 537	\$ 550	\$ 563	\$ 576	\$ 590	\$ 604	\$ 619	\$ 634
386 Social Security-Employer	\$ 1,028	\$ 1,059	\$ 1,084	\$ 1,110	\$ 1,137	\$ 1,164	\$ 1,192	\$ 1,221	\$ 1,250	\$ 1,280
387 Retirement Contribution	\$ 3,130	\$ 3,224	\$ 3,301	\$ 3,381	\$ 3,462	\$ 3,545	\$ 3,630	\$ 3,717	\$ 3,806	\$ 3,897
388 Unemployment Compensation	\$ 49	\$ 50	\$ 52	\$ 53	\$ 54	\$ 55	\$ 57	\$ 58	\$ 60	\$ 61
389 Materials & Supplies	\$ 1,000	\$ 1,023	\$ 1,048	\$ 1,073	\$ 1,098	\$ 1,125	\$ 1,152	\$ 1,179	\$ 1,208	\$ 1,237
<b>Public Works Maintenance-Mains</b>										
390 Permanent Time Worked	\$ 28,102	\$ 28,945	\$ 29,640	\$ 30,351	\$ 31,080	\$ 31,825	\$ 32,589	\$ 33,371	\$ 34,172	\$ 34,992
391 Overtime Paid-Permanent	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
392 Benefit Waiver Pay	\$ 1,000	\$ 1,030	\$ 1,055	\$ 1,080	\$ 1,106	\$ 1,132	\$ 1,160	\$ 1,188	\$ 1,216	\$ 1,245
393 Life Insurance	\$ 11	\$ 11	\$ 12	\$ 12	\$ 12	\$ 13	\$ 13	\$ 13	\$ 13	\$ 14
394 Medical Insurance	\$ 276	\$ 298	\$ 305	\$ 313	\$ 320	\$ 328	\$ 336	\$ 344	\$ 352	\$ 360
395 Retiree Health Savings Account	\$ 415	\$ 448	\$ 459	\$ 470	\$ 481	\$ 493	\$ 505	\$ 517	\$ 529	\$ 542
396 Workers Comp	\$ 1,066	\$ 1,098	\$ 1,124	\$ 1,151	\$ 1,179	\$ 1,207	\$ 1,236	\$ 1,266	\$ 1,296	\$ 1,327
397 Social Security-Employer	\$ 2,153	\$ 2,218	\$ 2,271	\$ 2,325	\$ 2,381	\$ 2,438	\$ 2,497	\$ 2,557	\$ 2,618	\$ 2,681
398 Retirement Contribution	\$ 6,559	\$ 6,756	\$ 6,918	\$ 7,084	\$ 7,254	\$ 7,428	\$ 7,606	\$ 7,789	\$ 7,976	\$ 8,167
399 Dental Insurance	\$ 22	\$ 23	\$ 23	\$ 24	\$ 24	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27
400 Optical Insurance	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
401 Unemployment Compensation	\$ 103	\$ 106	\$ 109	\$ 111	\$ 114	\$ 117	\$ 119	\$ 122	\$ 125	\$ 128
402 Contracted Services	\$ 50,000	\$ 51,150	\$ 52,378	\$ 53,635	\$ 54,922	\$ 56,240	\$ 57,590	\$ 58,972	\$ 60,387	\$ 61,837
403 Materials & Supplies	\$ 19,500	\$ 19,949	\$ 20,427	\$ 20,918	\$ 21,420	\$ 21,934	\$ 22,460	\$ 22,999	\$ 23,551	\$ 24,116

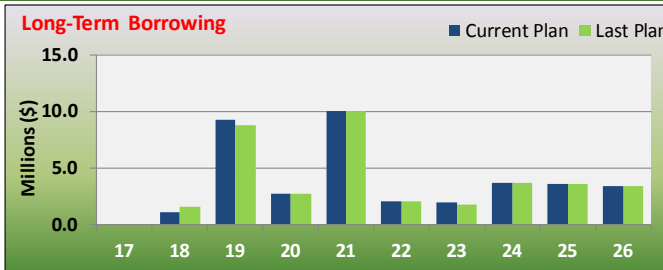
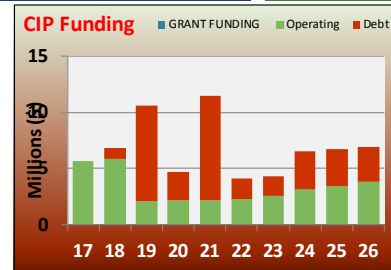
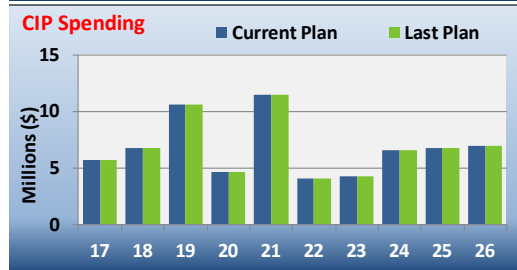
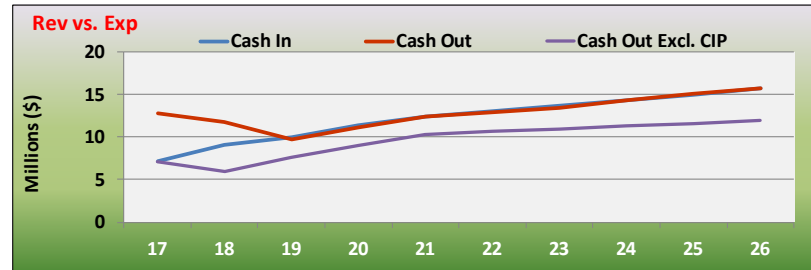
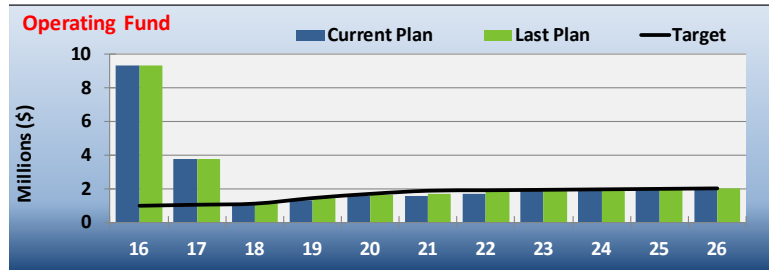
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b><u>Public Works Capital Outlay-Mains</u></b>										
404 Materials & Supplies	\$ 500	\$ 512	\$ 524	\$ 536	\$ 549	\$ 562	\$ 576	\$ 590	\$ 604	\$ 618
<b><u>Public Services Administration</u></b>										
405 Permanent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

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

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>NON-LOS Options</b>										
473 BMP maint/ins	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
474 Tree Pruning	-	-	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
475 CCTV Freq.	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
476 Field Ops. CS	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
477 Green Inf. Mant.	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>LOS Options</b>										
478 Public Eng.	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
479 LOS From OHM	\$ -	\$ -	\$ -	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000
<b>Transfers Out</b>										
480 Transfer To IT Fund	\$ 24,648	\$ 24,648	\$ 24,648	\$ 24,648	\$ 24,648	\$ 24,648	\$ 24,648	\$ 24,648	\$ 24,648	\$ 24,648
481 Transfer To IT Fund	\$ 24,985	\$ 24,985	\$ 24,985	\$ 24,985	\$ 24,985	\$ 24,985	\$ 24,985	\$ 24,985	\$ 24,985	\$ 24,985
482 Transfer To Maintenance Facilities	\$ 15,783	\$ 15,783	\$ 15,783	\$ 15,783	\$ 15,783	\$ 15,783	\$ 15,783	\$ 15,783	\$ 15,783	\$ 15,783
483 Transfer To IT Fund	\$ 66,879	\$ 66,879	\$ 66,879	\$ 66,879	\$ 66,879	\$ 66,879	\$ 66,879	\$ 66,879	\$ 66,879	\$ 66,879
484 Transfer To Maintenance Facilities	\$ 22,282	\$ 22,282	\$ 22,282	\$ 22,282	\$ 22,282	\$ 22,282	\$ 22,282	\$ 22,282	\$ 22,282	\$ 22,282
485 Transfer To Other Funds	\$ 287,023	\$ 292,763	\$ 298,619	\$ 304,591	\$ 310,683	\$ 316,897	\$ 323,235	\$ 329,699	\$ 336,293	\$ 343,019
486 Debt Service Reserve	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>										
487 Allen Creek Drain Project Bonds   \$2.43 M	\$ 160,505	\$ 158,605	\$ 161,655	\$ 159,655	\$ 157,655	\$ 160,474	\$ 162,918	\$ 160,030	\$ 161,936	\$ 163,555
488 MFA - Huron River, 5504-04	\$ 10,000	\$ 9,750	\$ 9,500	\$ 9,250	\$ 9,000	\$ 8,750	\$ 8,500	\$ 8,250	\$ 8,000	\$ 7,750
489 MFA - Huron River, 5594-01	\$ 49,793	\$ 47,599	\$ 46,599	\$ 50,599	\$ 49,474	\$ 48,349	\$ 47,224	\$ 46,099	\$ 49,974	\$ 48,724
490 MFA - Huron River, 5504-03	\$ 13,247	\$ 13,047	\$ 12,847	\$ 12,647	\$ 12,447	\$ 12,247	\$ 12,047	\$ 11,847	\$ 11,647	\$ 11,447
491 MFA - Huron River, 5504-02	\$ 14,167	\$ 18,967	\$ 18,667	\$ 18,367	\$ 18,067	\$ 17,767	\$ 17,467	\$ 17,167	\$ 16,867	\$ 16,567
492 MFA - Allen Creek, 5436-01	\$ 49,027	\$ 48,327	\$ 47,627	\$ 46,927	\$ 51,227	\$ 50,427	\$ 49,627	\$ 48,827	\$ 48,027	\$ 47,227
493 MFA - Malletts Creek, 5508-01	\$ 22,650	\$ 22,190	\$ 21,815	\$ 21,440	\$ 21,065	\$ 20,690	\$ 20,315	\$ 19,940	\$ 19,565	\$ 19,190
494 MFA - Malletts Creek, 5475-01	\$ 127,796	\$ 130,546	\$ 128,421	\$ 131,296	\$ 129,046	\$ 126,796	\$ 129,546	\$ 127,171	\$ 129,796	\$ 127,296
495 MFA - Allen Creek, 5512-01	\$ 13,622	\$ 13,422	\$ 13,222	\$ 13,022	\$ 12,822	\$ 12,622	\$ 12,422	\$ 12,222	\$ 12,022	\$ 11,822
496 MFA - Allen Creek, 5434-01	\$ 62,946	\$ 61,864	\$ 65,588	\$ 64,387	\$ 63,186	\$ 61,985	\$ 65,588	\$ 64,267	\$ 62,946	\$ 61,624
497 MFA - Allen Creek, 5437-01	\$ 60,109	\$ 59,209	\$ 63,309	\$ 62,309	\$ 61,309	\$ 60,309	\$ 59,309	\$ 63,309	\$ 62,209	\$ 61,109
498 MFA - Allen Creek, 5337-01	\$ 13,250	\$ 13,000	\$ 12,750	\$ 12,500	\$ 12,250	\$ 12,000	\$ 11,750	\$ 11,500	\$ 11,250	\$ 11,000
499 MFA - Allen Creek, 5435-01	\$ 27,750	\$ 27,250	\$ 26,750	\$ 26,250	\$ 25,750	\$ 25,250	\$ 24,750	\$ 24,250	\$ 28,750	\$ 28,126
500 MFA - Malletts Creek, 5464-01	\$ 68,576	\$ 67,403	\$ 70,920	\$ 69,631	\$ 68,341	\$ 67,052	\$ 65,762	\$ 69,162	\$ 67,755	\$ 66,348
501 MFA - Malletts Creek, 5505-01	\$ 8,305	\$ 8,180	\$ 8,055	\$ 7,930	\$ 7,805	\$ 7,680	\$ 12,555	\$ 12,305	\$ 12,055	\$ 11,805
502 MFA - Allen Creek, 5511-01	\$ 7,533	\$ 7,408	\$ 7,283	\$ 7,158	\$ 7,033	\$ 6,908	\$ 6,783	\$ 6,658	\$ 6,533	\$ 6,408
503 MFA - County Farm Drain, 5469-01	\$ 22,180	\$ 21,805	\$ 21,430	\$ 21,055	\$ 20,680	\$ 20,305	\$ 19,930	\$ 19,555	\$ 19,180	\$ 18,805
504 MFA - Allen Creek, 5470-01	\$ 8,019	\$ 7,894	\$ 7,769	\$ 7,644	\$ 7,519	\$ 7,394	\$ 7,269	\$ 7,144	\$ 12,019	\$ 11,769
505 MFA - Allen Creek, 5470-02	\$ 1,694	\$ 1,669	\$ 1,644	\$ 1,619	\$ 1,594	\$ 2,569	\$ 2,519	\$ 2,469	\$ 2,419	\$ 2,369
506 MFA - Swift Run, 5471-01	\$ 1,572	\$ 1,547	\$ 1,522	\$ 1,497	\$ 1,472	\$ 1,447	\$ 1,422	\$ 1,397	\$ 1,372	\$ 1,347
507 MFA - Traver Creek, 5472-01	\$ 14,357	\$ 14,107	\$ 13,857	\$ 13,607	\$ 13,357	\$ 13,107	\$ 12,857	\$ 12,607	\$ 12,357	\$ 12,107
508 MFA - Huron River, 5504-01	\$ 8,749	\$ 8,624	\$ 8,499	\$ 8,374	\$ 8,249	\$ 13,124	\$ 12,874	\$ 12,624	\$ 12,374	\$ 12,124
509 MFA - Allen Creek, 5510-01	\$ 8,103	\$ 8,003	\$ 7,903	\$ 12,803	\$ 12,603	\$ 12,403	\$ 12,203	\$ 12,003	\$ 11,803	\$ 11,603
510 MFA - Allen Creek, 5338-01	\$ 159,779	\$ 162,028	\$ 159,153	\$ 161,278	\$ 163,278	\$ 160,153	\$ 162,028	\$ 158,778	\$ 160,528	\$ 162,153
511 MFA - Malletts Creek, 5231.01	\$ 93,159	\$ 91,874	\$ 94,542	\$ 93,193	\$ 91,844	\$ 94,449	\$ 96,989	\$ 95,511	\$ 97,987	\$ 97,206
512 MFA - Traver Creek, 5516-01	\$ 41,363	\$ 40,685	\$ 40,006	\$ 39,328	\$ 43,171	\$ 42,380	\$ 41,589	\$ 40,798	\$ 40,006	\$ 43,737
513 MFA - Allen Creek, 5537-02	\$ 56,579	\$ 60,423	\$ 59,342	\$ 58,261	\$ 57,180	\$ 56,098	\$ 59,822	\$ 58,621	\$ 57,420	\$ 61,024
514 New Debt Service	\$ -	\$ 33,688	\$ 384,091	\$ 722,827	\$ 1,192,934	\$ 1,514,455	\$ 1,638,466	\$ 1,832,843	\$ 2,064,947	\$ 2,285,413
<b>TOTAL CASH OUTFLOWS</b>	<b>\$ 7,160,103</b>	<b>\$ 5,970,813</b>	<b>\$ 7,683,467</b>	<b>\$ 9,053,098</b>	<b>\$ 10,280,752</b>	<b>\$ 10,712,399</b>	<b>\$ 10,967,289</b>	<b>\$ 11,270,455</b>	<b>\$ 11,638,051</b>	<b>\$ 11,982,099</b>

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

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY												RESET	
The City of Ann Arbor												Zoom	
												10/20	
												Option	Start Year
Override ▶	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Cumulative Change		
Impervious Area Charges	0.00%	35.00%	10.00%	15.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	FY 2022	FY 2026	
Last Plan	0.00%	35.00%	15.00%	10.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	66.09%	100.34%	
Override ▶		-42.19%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	<b>Non-LOS Options</b>		
Administrative Charges	0.00%	-42.19%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	BMP maint/ins	\$ 200,000	FY 2019
Last Plan	0.00%	-42.19%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	Tree Pruning	\$ 700,000	FY 2019
Rate Covenant	19.60	24.76	7.82	5.29	3.71	3.29	3.35	3.30	3.22	3.18	CCTV Freq.	\$ 650,000	FY 2021
Last Plan	19.60	21.19	8.38	5.28	3.70	3.28	3.35	3.31	3.22	3.18	Field Ops. CS	\$ 150,000	FY 2019
CIP \$ Redistribution ▶	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Green Inf. Mant.	\$ 200,000	FY 2019
CIP Execution % ▶	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	<b>LOS Options</b>		
Net CIP Funding % ▶	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	Admin		
Operating Reserve Mo ▶	3	3	3	3	3	3	3	3	3	3	Public Eng. OHM	\$ 150,000	FY 2018
Base Rate	\$6.77	\$6.77	\$3.91	\$3.99	\$4.07	\$4.15	\$4.24	\$4.32	\$4.41	\$4.50	Operations	\$ 150,000	FY 2020
2,187 - 4,175 ft	\$29.75	\$29.75	\$38.62	\$42.48	\$48.85	\$53.73	\$56.42	\$59.24	\$62.20	\$65.31	Debt Service Res.	\$1,500,000	
Quarterly Bill	\$36.52	\$42.53	\$46.47	\$52.92	\$57.89	\$60.66	\$63.56	\$66.61	\$69.81	\$73.17	Check	-	
Change \$		\$6.01	\$3.94	\$6.45	\$4.97	\$2.77	\$2.91	\$3.05	\$3.20	\$3.36			
Change %		16.46%	9.26%	13.88%	9.38%	4.78%	4.79%	4.80%	4.80%	4.81%			
Last Plan	\$36.52	\$42.53	\$48.40	\$52.92	\$57.89	\$60.66	\$63.56	\$66.61	\$69.81	\$73.17			





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

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

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

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Term (Years)		25	25	25	25	25	25	25	25	25	25
Interest Rate		3.00%	3.25%	3.50%	3.75%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
<b>Sources of Funds</b>											
Par Amount		\$0	1,036,543	9,225,539	2,716,793	10,066,103	1,995,347	1,902,466	3,717,397	3,571,037	3,367,971
<b>Uses of Funds</b>											
Proceeds		\$0	\$954,615	\$8,481,278	\$2,493,115	9,220,430	1,827,714	1,742,636	3,405,091	3,271,027	3,085,021
Cost of Issuance	2.00% of Par	\$0	\$20,731	\$184,511	\$54,336	201,322	39,907	38,049	74,348	71,421	67,359
Underwriter's Discount	\$0.00 per \$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bond Insurance	0 times total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capitalized Interest	0 Years Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Surety	0.00% of Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Reserve	1 Year(s) of Debt Service	\$0	\$61,197	\$559,751	\$169,342	644,351	127,726	121,781	237,958	228,589	215,590
Other Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Uses</b>		<b>\$0</b>	<b>1,036,543</b>	<b>9,225,539</b>	<b>2,716,793</b>	<b>10,066,103</b>	<b>1,995,347</b>	<b>1,902,466</b>	<b>3,717,397</b>	<b>3,571,037</b>	<b>3,367,971</b>
1 Year Interest		\$0	33,688	322,894	101,880	402,644	79,814	76,099	148,696	142,841	134,719
Annual Debt Service		\$0	61,197	559,751	169,342	644,351	127,726	121,781	237,958	228,589	215,590
Total Debt Service		\$0	1,529,920	13,993,767	4,233,557	16,108,775	3,193,152	3,044,515	5,948,947	5,714,727	5,389,761
<b>Cumulative New Annual Senior Lien Debt Service</b>		<b>\$0</b>	<b>33,688</b>	<b>384,091</b>	<b>722,827</b>	<b>1,192,934</b>	<b>1,514,455</b>	<b>1,638,466</b>	<b>1,832,843</b>	<b>2,064,947</b>	<b>2,285,413</b>

## APPENDIX B

### Supporting Schedules for the Study

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

Test Year Budget	Allocation Basis	% Allocation							\$ Allocation						
		Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)
<b>Systems Planning Administration</b>															
337,882	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	19,229	55,042	235,759	27,853	-	-	-
46	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	3	8	32	4	-	-	-
54,282	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	3,089	8,843	37,876	4,475	-	-	-
1,257	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	72	205	877	104	-	-	-
743	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	42	121	518	61	-	-	-
41,638	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	2,370	6,783	29,053	3,432	-	-	-
1,793	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	102	292	1,251	148	-	-	-
1,076	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	61	175	751	89	-	-	-
49,126	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	2,796	8,003	34,278	4,050	-	-	-
3,037	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	173	495	2,119	250	-	-	-
26,130	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,487	4,257	18,232	2,154	-	-	-
78,399	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	4,462	12,771	54,704	6,463	-	-	-
3,379	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	192	551	2,358	279	-	-	-
396	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	23	64	276	33	-	-	-
921	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	52	150	643	76	-	-	-
3,583	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	204	584	2,500	295	-	-	-
132,990	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	7,568	21,664	92,794	10,963	-	-	-
307	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	17	50	214	25	-	-	-
2,558	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	146	417	1,785	211	-	-	-
614	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	35	100	428	51	-	-	-
20	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1	3	14	2	-	-	-
1,826	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	104	297	1,274	151	-	-	-
643	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	37	105	449	53	-	-	-
2,064	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	117	336	1,440	170	-	-	-
212	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	12	34	148	17	-	-	-
18,414	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,048	3,000	12,848	1,518	-	-	-
2,251	Direct	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	-	-	-	1,125	1,125	-	-
9,628	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	548	1,568	6,718	794	-	-	-
13,299	Direct	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	-	-	-	-	13,299	-	-
1,023	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	58	167	714	84	-	-	-
9,987	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	568	1,627	6,968	823	-	-	-
19,401	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,104	3,160	13,537	1,599	-	-	-
25,215	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	0.00%	1,435	4,108	17,594	2,079	-	-	-
<b>844,140</b>									<b>47,155</b>	<b>134,979</b>	<b>578,154</b>	<b>69,429</b>	<b>14,424</b>		
<b>Forestry Operations Administration</b>															
48,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	48,023	-	-	-	-
6,438	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	6,438	-	-	-	-
207	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	207	-	-	-	-
77	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	77	-	-	-	-
256	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	256	-	-	-	-
111	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	111	-	-	-	-
106	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	106	-	-	-	-
7,686	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	7,686	-	-	-	-
263	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	263	-	-	-	-
90	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	90	-	-	-	-
6,766	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	6,766	-	-	-	-
208	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	208	-	-	-	-
3,739	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,739	-	-	-	-
11,206	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	11,206	-	-	-	-
628	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	628	-	-	-	-
71	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	71	-	-	-	-
114	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	114	-	-	-	-
696	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	696	-	-	-	-
1	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1	-	-	-	-
307	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	307	-	-	-	-
4,261	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	4,261	-	-	-	-
1,535	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,535	-	-	-	-
1	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1	-	-	-	-
<b>92,789</b>									<b>-</b>	<b>-</b>	<b>92,789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Test Year Budget	Allocation Basis	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	% Allocation	
																\$ Allocation	\$ Allocation
<b>Forestry Operations</b>																	
Permanent Time Worked	43,532	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	43,532	-	-	-	-	-
Overtime Paid-Permanent	1,074	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,074	-	-	-	-	-
Life Insurance	15	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	15	-	-	-	-	-
Medical Insurance	10,801	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	10,801	-	-	-	-	-
Retiree Health Savings Account	627	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	627	-	-	-	-	-
Workers Comp	1,656	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,656	-	-	-	-	-
Social Security-Employer	3,360	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,360	-	-	-	-	-
Retirement Contribution	10,099	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	10,099	-	-	-	-	-
Dental Insurance	788	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	788	-	-	-	-	-
Optical Insurance	92	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	92	-	-	-	-	-
Unemployment Compensation	142	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	142	-	-	-	-	-
Equipment Allowance	399	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	399	-	-	-	-	-
Electricity	344	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	344	-	-	-	-	-
Radio Maintenance	299	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	299	-	-	-	-	-
Radio System Service Charge	2,896	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,896	-	-	-	-	-
Rent City Vehicles	1,074	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,074	-	-	-	-	-
Contracted Services	921	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	921	-	-	-	-	-
Rent	1,739	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,739	-	-	-	-	-
Conference Training & Travel	716	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	716	-	-	-	-	-
Uniforms & Accessories	1,228	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,228	-	-	-	-	-
Materials & Supplies	512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	512	-	-	-	-	-
<b>Forestry Operations Subtotal</b>	<b>82,314</b>									-	-	<b>82,314</b>	-	-	-	-	-
<b>Forestry Operations General Care</b>																	
Permanent Time Worked	9,899	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	9,899	-	-	-	-	-
Longevity Pay	111	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	111	-	-	-	-	-
Temporary Pay	258	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	258	-	-	-	-	-
Benefit Waiver Pay	37	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	37	-	-	-	-	-
Life Insurance	8	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	8	-	-	-	-	-
Medical Insurance	2,385	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,385	-	-	-	-	-
Retiree Health Savings Account	73	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	73	-	-	-	-	-
Veba Funding	1,469	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,469	-	-	-	-	-
Workers Comp	440	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	440	-	-	-	-	-
Social Security-Employer	757	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	757	-	-	-	-	-
Retirement Contribution	2,323	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,323	-	-	-	-	-
Dental Insurance	204	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	204	-	-	-	-	-
Optical Insurance	27	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	27	-	-	-	-	-
Unemployment Compensation	37	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	37	-	-	-	-	-
Rent City Vehicles	1	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1	-	-	-	-	-
Fleet Maintenance & Repair	3,435	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,435	-	-	-	-	-
Fleet Fuel	1,853	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,853	-	-	-	-	-
Fleet Depreciation	2,064	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,064	-	-	-	-	-
Fleet Management	212	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	212	-	-	-	-	-
Contracted Services	8,184	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	8,184	-	-	-	-	-
<b>Forestry Operations General Care Subtotal</b>	<b>33,777</b>									-	-	<b>33,777</b>	-	-	-	-	-
<b>Forestry Operations Post Plant Care</b>																	
Permanent Time Worked	3,148	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,148	-	-	-	-	-
Longevity Pay	28	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	28	-	-	-	-	-
Temporary Pay	5,150	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	5,150	-	-	-	-	-
Overtime Paid-Permanent	307	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	307	-	-	-	-	-
Medical Insurance	745	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	745	-	-	-	-	-
Retiree Health Savings Account	35	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	35	-	-	-	-	-
Veba Funding	295	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	295	-	-	-	-	-
Workers Comp	140	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	140	-	-	-	-	-
Social Security-Employer	240	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	240	-	-	-	-	-
Retirement Contribution	736	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	736	-	-	-	-	-
Dental Insurance	68	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	68	-	-	-	-	-
Optical Insurance	6	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	6	-	-	-	-	-
Unemployment Compensation	12	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	12	-	-	-	-	-
Rent City Vehicles	409	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	409	-	-	-	-	-
Contracted Services	2,046	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,046	-	-	-	-	-
Materials & Supplies	2,046	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,046	-	-	-	-	-
Benefit Waiver Pay	19	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	19	-	-	-	-	-
<b>Forestry Operations Post Plant Care Subtotal</b>	<b>15,430</b>									-	-	<b>15,430</b>	-	-	-	-	-



Schedule 1 – Operational Expenditure Allocations to Functions

Appendix B

Test Year Budget	Allocation Basis	% Allocation							\$ Allocation
		Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	
<b>Forestry Operations Trimming</b>									
67,204	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	67,204
649	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	649
5,150	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	5,150
512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	512
28	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	28
16,675	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	16,675
626	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	626
8,236	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	8,236
2,998	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	2,998
5,149	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	5,149
15,745	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	15,745
1,418	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	1,418
167	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	167
260	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	260
1	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	1
13,566	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	13,566
7,099	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	7,099
7,103	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	7,103
847	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	847
15,345	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	15,345
6,138	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	6,138
358	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	358
260	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	260
<b>175,533</b>									<b>175,533</b>
<b>Forestry Operations Storm Drainage</b>									
47,840.41	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	47,840
510	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	510
14,322	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	14,322
16	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	16
11,469	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	11,469
393	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	393
6,473	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	6,473
2,137	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	2,137
3,665	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	3,665
11,216	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	11,216
989	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	989
115	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	115
181	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	181
27,877	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	27,877
20,460	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	20,460
767	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	767
204	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	204
<b>148,634</b>									<b>148,634</b>
<b>Forestry Operations Stump Removal</b>									
21,745	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	21,745
232	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	232
8	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	8
5,216	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	5,216
181	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	181
2,942	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	2,942
973	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	973
1,669	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	1,669
5,099	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	5,099
453	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	453
58	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	58
82	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	82
2,046	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	2,046
4,724	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	4,724
283	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	283
3,952	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	3,952
212	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	212
10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	10,230
1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	1,023
92	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	92
<b>61,221</b>									<b>61,221</b>

Test Year Budget	Allocation Basis	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)									
									% Allocation								\$ Allocation							
<b>Forestry Operations Tree Planting</b>																								
21,745	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	21,745	-	-	-	-									
232	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	232	-	-	-	-									
3,090	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,090	-	-	-	-									
8	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	8	-	-	-	-									
5,216	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	5,216	-	-	-	-									
2,942	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,942	-	-	-	-									
973	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	973	-	-	-	-									
1,669	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,669	-	-	-	-									
5,099	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	5,099	-	-	-	-									
453	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	453	-	-	-	-									
58	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	58	-	-	-	-									
82	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	82	-	-	-	-									
5,115	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	5,115	-	-	-	-									
2,591	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,591	-	-	-	-									
205	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	205	-	-	-	-									
212	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	212	-	-	-	-									
512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	512	-	-	-	-									
2,046	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,046	-	-	-	-									
20,460	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	20,460	-	-	-	-									
181	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	181	-	-	-	-									
93	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	93	-	-	-	-									
<b>72,981</b>									-	-	<b>72,981</b>	-	-	-	-									
<b>Forestry Operations Tree Planting Subtotal</b>																								
<b>Forestry Operation Tree Removals</b>																								
57,605	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	57,605	-	-	-	-									
556	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	556	-	-	-	-									
1,030	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,030	-	-	-	-									
1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,023	-	-	-	-									
20	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	20	-	-	-	-									
14,291	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	14,291	-	-	-	-									
535	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	535	-	-	-	-									
7,060	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	7,060	-	-	-	-									
2,575	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,575	-	-	-	-									
4,423	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	4,423	-	-	-	-									
13,498	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	13,498	-	-	-	-									
1,224	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,224	-	-	-	-									
140	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	140	-	-	-	-									
222	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	222	-	-	-	-									
20,972	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	20,972	-	-	-	-									
741	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	741	-	-	-	-									
433	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	433	-	-	-	-									
1,380	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,380	-	-	-	-									
635	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	635	-	-	-	-									
5,115	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	5,115	-	-	-	-									
2,046	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,046	-	-	-	-									
2,046	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,046	-	-	-	-									
256	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	256	-	-	-	-									
2,251	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,251	-	-	-	-									
222	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	222	-	-	-	-									
<b>140,297</b>									-	-	<b>140,297</b>	-	-	-	-									
<b>Forestry Operation Tree Removals Subtotal</b>																								
<b>Field Operations Administration</b>																								
48,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	48,023	-	-	-	-									
6,438	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	6,438	-	-	-	-									
207	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	207	-	-	-	-									
77	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	77	-	-	-	-									
256	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	256	-	-	-	-									
111	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	111	-	-	-	-									
106	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	106	-	-	-	-									
7,686	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	7,686	-	-	-	-									
263	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	263	-	-	-	-									
90	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	90	-	-	-	-									
6,766	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	6,766	-	-	-	-									
208	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	208	-	-	-	-									
3,739	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,739	-	-	-	-									
11,206	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	11,206	-	-	-	-									
628	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	628	-	-	-	-									
71	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	71	-	-	-	-									
114	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	114	-	-	-	-									
696	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	696	-	-	-	-									
1	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1	-	-	-	-									
307	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	307	-	-	-	-									
4,261	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	4,261	-	-	-	-									
1,535	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,535	-	-	-	-									
<b>92,788</b>									-	-	<b>92,788</b>	-	-	-	-									
<b>Field Operations Administration Subtotal</b>																								

Test Year Budget	Allocation Basis	% Allocation							\$ Allocation						
		Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)
<b>Field Operations Street Sweeping</b>															
30,422	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	30,422	-	-	-	-
618	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	618	-	-	-	-
11	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	11	-	-	-	-
7,354	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	7,354	-	-	-	-
1,170	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,170	-	-	-	-
2,336	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,336	-	-	-	-
7,202	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	7,202	-	-	-	-
563	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	563	-	-	-	-
66	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	66	-	-	-	-
102	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	102	-	-	-	-
1	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1	-	-	-	-
53,527	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	53,527	-	-	-	-
6,334	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	6,334	-	-	-	-
76,897	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	76,897	-	-	-	-
635	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	635	-	-	-	-
15,345	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	15,345	-	-	-	-
<b>202,585</b>									-	-	<b>202,585</b>	-	-	-	-
<b>Field Operations Engineering</b>															
16,480	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	16,480	-	-	-	-
41	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	41	-	-	-	-
3,087	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,087	-	-	-	-
103	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	103	-	-	-	-
111	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	111	-	-	-	-
1,273	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,273	-	-	-	-
3,823	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,823	-	-	-	-
226	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	226	-	-	-	-
27	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	27	-	-	-	-
40	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	40	-	-	-	-
1	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1	-	-	-	-
160	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	160	-	-	-	-
19,973	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	19,973	-	-	-	-
<b>45,345</b>									-	-	<b>45,345</b>	-	-	-	-
<b>Field Operations</b>															
76,890	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	76,890	-	-	-	-
927	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	927	-	-	-	-
10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	10,230	-	-	-	-
52	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	52	-	-	-	-
17,592	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	17,592	-	-	-	-
71	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	71	-	-	-	-
16,768	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	16,768	-	-	-	-
2,734	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	2,734	-	-	-	-
5,973	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	5,973	-	-	-	-
18,053	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	18,053	-	-	-	-
1,284	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,284	-	-	-	-
150	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	150	-	-	-	-
232	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	232	-	-	-	-
987	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	987	-	-	-	-
1,247	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,247	-	-	-	-
12,083	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	12,083	-	-	-	-
205	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	205	-	-	-	-
512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	512	-	-	-	-
737	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	737	-	-	-	-
512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	512	-	-	-	-
1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	1,023	-	-	-	-
<b>168,260</b>									-	-	<b>168,260</b>	-	-	-	-
<b>Field Operations Revolving Equipment</b>															
91,125	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	91,125	-	-	-	-
32,486	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	32,486	-	-	-	-
116,424	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	116,424	-	-	-	-
4,447	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	4,447	-	-	-	-
3,069	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	-	-	3,069	-	-	-	-
<b>247,551</b>									-	-	<b>247,551</b>	-	-	-	-

Test Year Budget	Allocation Basis	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)
									% Allocation	\$ Allocation					
<b>Field Operations Miss Dig</b>															
	Permanent Time Worked	13,077	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	13,077	-	-	-
	Longevity Pay	309	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	309	-	-	-
	Overtime Paid-Permanent	2,558	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,558	-	-	-
	Life Insurance	4	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	4	-	-	-
	Medical Insurance	2,979	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,979	-	-	-
	Veba Funding	2,942	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,942	-	-	-
	Workers Comp	511	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	511	-	-	-
	Social Security-Employer	1,018	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,018	-	-	-
	Retirement Contribution	3,105	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	3,105	-	-	-
	Dental Insurance	226	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	226	-	-	-
	Optical Insurance	27	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	27	-	-	-
	Unemployment Compensation	40	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	40	-	-	-
	Equipment Allowance	160	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	160	-	-	-
	Materials & Supplies	1,023	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,023	-	-	-
	Dues & Licenses	818	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	818	-	-	-
	<b>Field Operations Miss Dig Subtotal</b>	<b>28,795</b>										<b>28,795</b>			
<b>Field Operations Televising Collection System</b>															
	Permanent Time Worked	12,918	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	12,918	-	-	-
	Longevity Pay	77	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	77	-	-	-
	Life Insurance	5	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	5	-	-	-
	Medical Insurance	3,723	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	3,723	-	-	-
	Workers Comp	490	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	490	-	-	-
	Social Security-Employer	990	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	990	-	-	-
	Retirement Contribution	3,015	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	3,015	-	-	-
	Dental Insurance	282	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	282	-	-	-
	Optical Insurance	33	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	33	-	-	-
	Unemployment Compensation	50	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	50	-	-	-
	Contracted Services	102	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	102	-	-	-
	Materials & Supplies	512	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	512	-	-	-
	Retiree Health Savings Account	225	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	225	-	-	-
	<b>Field Operations Televising Collection System Subtotal</b>	<b>22,422</b>										<b>22,422</b>			
<b>Field Operations Maintenance-Manhole</b>															
	Permanent Time Worked	31,385	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	31,385	-	-	-
	Life Insurance	11	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	11	-	-	-
	Medical Insurance	7,147	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	7,147	-	-	-
	Social Security-Employer	2,407	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,407	-	-	-
	Dental Insurance	541	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	541	-	-	-
	Optical Insurance	63	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	63	-	-	-
	Unemployment Compensation	98	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	98	-	-	-
	Materials & Supplies	10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	10,230	-	-	-
	Longevity Pay	445	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	445	-	-	-
	Veba Funding	7,061	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	7,061	-	-	-
	Workers Comp	1,200	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,200	-	-	-
	Retirement Contribution	7,385	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	7,385	-	-	-
	<b>Field Operations Maintenance-Manhole Subtotal</b>	<b>67,973</b>										<b>67,973</b>			
<b>Field Operations Ditch Maintenance</b>															
	Permanent Time Worked	56,581	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	56,581	-	-	-
	Longevity Pay	618	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	618	-	-	-
	Overtime Paid-Permanent	818	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	818	-	-	-
	Life Insurance	23	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	23	-	-	-
	Medical Insurance	14,891	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	14,891	-	-	-
	Veba Funding	14,708	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	14,708	-	-	-
	Workers Comp	2,157	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	2,157	-	-	-
	Social Security-Employer	4,337	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	4,337	-	-	-
	Retirement Contribution	13,271	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	13,271	-	-	-
	Dental Insurance	1,127	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,127	-	-	-
	Optical Insurance	132	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	132	-	-	-
	Unemployment Compensation	203	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	203	-	-	-
	Equipment Leasing	10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	10,230	-	-	-
	Materials & Supplies	10,230	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	10,230	-	-	-
	<b>Field Operations Ditch Maintenance Subtotal</b>	<b>129,326</b>										<b>129,326</b>			
<b>Field Operations Catch basin Maintenance</b>															
	Permanent Time Worked	83,147	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	83,147	-	-	-
	Longevity Pay	773	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	773	-	-	-
	Overtime Paid-Permanent	3,069	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	3,069	-	-	-
	Life Insurance	34	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	34	-	-	-
	Medical Insurance	22,337	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	22,337	-	-	-
	Retiree Health Savings Account	896	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	896	-	-	-
	Veba Funding	7,354	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	7,354	-	-	-
	Workers Comp	3,164	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	3,164	-	-	-
	Social Security-Employer	6,373	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	6,373	-	-	-
	Retirement Contribution	19,469	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	19,469	-	-	-
	Dental Insurance	1,690	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	1,690	-	-	-
	Optical Insurance	198	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	198	-	-	-
	Unemployment Compensation	305	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	305	-	-	-
	Contracted Services	20,460	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	20,460	-	-	-
	Materials & Supplies	51,150	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	51,150	-	-	-
	<b>Field Operations Catch basin Maintenance Subtotal</b>	<b>220,418</b>										<b>220,418</b>			



Test Year Budget	Operating Administrative Services		Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services		Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)
	Allocation Basis	% Allocation							\$ Allocation							
<b>Public Services Administration</b>																
Permanent Time Worked	23,724	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	23,724	-	-	-	-
Accrued Leave Balances Changes	25,575	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	25,575	-	-	-	-
Life Insurance	65	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	65	-	-	-	-
Medical Insurance	4,548	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	4,548	-	-	-	-
Disability Insurance	155	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	155	-	-	-	-
Veba Funding	2,206	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	2,206	-	-	-	-
Workers Comp	67	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	67	-	-	-	-
Social Security-Employer	1,840	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	1,840	-	-	-	-
Retirement Contribution	5,567	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	5,567	-	-	-	-
Dental Insurance	338	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	338	-	-	-	-
Optical Insurance	39	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	39	-	-	-	-
Unemployment Compensation	62	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	62	-	-	-	-
Equipment Allowance	55	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	55	-	-	-	-
Professional Services	557,535	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	557,535	-	-	-	-
Municipal Service Charges	219,479	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	219,479	-	-	-	-
Annual Sick Leave Payout	272	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	272	-	-	-	-
Retiree Health Savings Account	135	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	135	-	-	-	-
<b>Public Services Administration Subtotal</b>	<b>841,661</b>											<b>841,661</b>				
<b>Utilities-Water Treatment WTP Operation</b>																
Permanent Time Worked	14,478	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	14,478	-	-	-	-
Life Insurance	5	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	5	-	-	-	-
Medical Insurance	3,723	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	3,723	-	-	-	-
Retiree Health Savings Account	225	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	225	-	-	-	-
Workers Comp	40	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	40	-	-	-	-
Social Security-Employer	1,108	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	1,108	-	-	-	-
Retirement Contribution	3,359	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	3,359	-	-	-	-
Dental Insurance	281	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	281	-	-	-	-
Unemployment Compensation	50	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	50	-	-	-	-
Benefit Waiver Pay	12	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	12	-	-	-	-
<b>Utilities-Water Treatment WTP Operation Subtotal</b>	<b>23,282</b>											<b>23,282</b>				
<b>Customer Service Administration</b>																
Permanent Time Worked	23,916	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	23,916
Life Insurance	62	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	62
Medical Insurance	4,629	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	4,629
Disability Insurance	155	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	155
Veba Funding	4,413	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	4,413
Workers Comp	67	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	67
Social Security-Employer	1,831	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	1,831
Retirement Contribution	5,549	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	5,549
Dental Insurance	338	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	338
Optical Insurance	39	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	39
Unemployment Compensation	61	Estimate	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	-	-	-	61
<b>Customer Service Administration Subtotal</b>	<b>41,058</b>															<b>41,058</b>
<b>Debt Service</b>																
Allen Creek Drain Project Bonds   \$2.43 M	158,605	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	158,605	-	-	-	-
MFA - Huron River, 5504-04	9,750	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	9,750	-	-	-	-
MFA - Huron River, 5594-01	47,599	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	47,599	-	-	-	-
MFA - Huron River, 5504-03	13,047	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	13,047	-	-	-	-
MFA - Huron River, 5504-02	18,967	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	18,967	-	-	-	-
MFA - Allen Creek, 5436-01	48,327	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	48,327	-	-	-	-
MFA - Malletts Creek, 5508-01	22,190	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	22,190	-	-	-	-
MFA - Malletts Creek, 5475-01	130,546	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	130,546	-	-	-	-
MFA - Allen Creek, 5512-01	13,422	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	13,422	-	-	-	-
MFA - Allen Creek, 5434-01	61,864	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	61,864	-	-	-	-
MFA - Allen Creek, 5437-01	59,209	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	59,209	-	-	-	-
MFA - Allen Creek, 5337-01	13,000	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	13,000	-	-	-	-
MFA - Allen Creek, 5435-01	27,250	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	27,250	-	-	-	-
MFA - Malletts Creek, 5464-01	67,403	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	67,403	-	-	-	-
MFA - Malletts Creek, 5505-01	8,180	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	8,180	-	-	-	-
MFA - Allen Creek, 5511-01	7,408	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	7,408	-	-	-	-
MFA - County Farm Drain, 5469-01	21,805	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	21,805	-	-	-	-
MFA - Allen Creek, 5470-01	7,894	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	7,894	-	-	-	-
MFA - Allen Creek, 5470-02	1,669	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	1,669	-	-	-	-
MFA - Swift Run, 5471-01	1,547	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	1,547	-	-	-	-
MFA - Traver Creek, 5472-01	14,107	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	14,107	-	-	-	-
MFA - Huron River, 5504-01	8,624	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	8,624	-	-	-	-
MFA - Allen Creek, 5510-01	8,003	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	8,003	-	-	-	-
MFA - Allen Creek, 5338-01	162,028	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	162,028	-	-	-	-
MFA - Malletts Creek, 5231-01	91,874	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	91,874	-	-	-	-
MFA - Traver Creek, 5516-01	40,685	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	40,685	-	-	-	-
MFA - Allen Creek, 5537-02	60,423	Estimate	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	-	-	-	60,423	-	-	-	-
<b>Debt Service Subtotal</b>	<b>1,125,427</b>											<b>1,125,427</b>				

Test Year Budget	Allocation Basis	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)	Capital Fund (New Service)	Operating Administrative Services	Regulation and Enforcement	Operations and Maintenance	Public Engagement	Organization and Finance Admin	Capital Fund (System Imp.)
		% Allocation								\$ Allocation				
<b>Transfers</b>														
Transfer To IT Fund	24,648	FTE Allocation	5.69%	16.29%	69.78%	8.24%	0.00%	0.00%	1,403	4,015	17,198	2,032	-	-
Transfer To IT Fund	24,985	Direct	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	24,985	-
Transfer To Maintenance Facilities	15,783	Estimate	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15,783	-	-	-	-	-
Transfer To IT Fund	66,879	Direct	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	-	-	-	-	66,879	-
Transfer To Maintenance Facilities	22,282	Estimate	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22,282	-	-	-	-	-
Transfer To Other Funds	292,763	Indirect	1.79%	2.87%	87.75%	4.57%	3.04%	0.00%	5,228	8,388	256,889	13,365	8,892	-
<b>Transfers Subtotal</b>	<b>447,340</b>								<b>44,695</b>	<b>12,404</b>	<b>274,087</b>	<b>15,397</b>	<b>100,756</b>	<b>-</b>
<b>Capital Projects</b>														
Cash Funded Capital	4,585,284	Estimate	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	-	-	-	-	-	4,585,284
New Debt Service	76,694	Estimate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	76,694
<b>Capital Projects Subtotal</b>	<b>4,661,978</b>								<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,661,978</b>
Sum of Operating Expenses	4,171,967								47,155	134,979	4,214,922	219,429	55,482	-
Sum of Debt Service	1,125,427								-	-	1,125,427	-	-	-
Sum of Capital Projects	4,661,978								-	-	-	-	-	4,661,978
<b>TOTAL EXPENDITURES</b>	<b>10,406,713</b>								<b>91,850</b>	<b>147,383</b>	<b>5,264,437</b>	<b>84,826</b>	<b>156,239</b>	<b>4,661,978</b>
% Allocation									0.88%	1.42%	50.59%	0.82%	1.50%	44.80%

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



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

**Cost Allocation**

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

**Less Other Revenue**

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