

**In the Matter of the Philadelphia Water
Department's Proposed Change in Water,
Wastewater and Stormwater Rates and Related
Charges**

Fiscal Years 2026-2027

Philadelphia Water Department

PWD Exhibit 6

**Black & Veatch Management Consulting, LLC
Calculations Supporting Schedules BV-1 and BV-2**

Dated: February 2025

INDEX TO PWD EXHIBIT 6
BLACK & VEATCH MANAGEMENT CONSULTING, LLC
CALCULATIONS SUPPORTING FEBRUARY 2025
SCHEDULES BV-1 and BV-2

IN THE MATTER OF THE PHILADELPHIA WATER DEPARTMENT'S PROPOSED
CHANGE IN WATER, WASTEWATER AND STORMWATER RATES AND RELATED
CHARGES

FISCAL YEARS 2026-2027

The calculations supporting the February 2025 Schedules BV-1 and BV-2 are developed in three computer model workbook files: FINPLAN25_26.XLS, WCOS25_26.XLS, and SCOS25_26.XLS. Each workbook file consists of many worksheets, and each worksheet may contain many pages of calculations. This printout of the computer model includes identifying tabs showing the name of the workbook file (e.g., Finplan25_26.XLS) and the worksheet (e.g., Customer) that is printed.

The Finplan25_26.XLS workbook file develops projected revenue requirements and cash flows for each utility and the combined utilities. The WCOS25_26.XLS workbook file allocates the water utility test year cost of service to contract wholesale and retail water utility customers and develops proposed water rates for the test year. The SCOS25_26.XLS workbook file allocates the wastewater utility test year cost of service to contract wholesale and retail sanitary sewer and stormwater customers and develops proposed sewer and stormwater rates for the test year.

The Index tab for each workbook file includes the following:

- Schedule Tables Reference Index – These pages provide calculation page references for the tables in Schedules BV-1 and BV-2.
- Section Index Pages – These pages provide brief descriptions of the purpose of each worksheet within the corresponding workbook file. In addition to this description, these pages include an index showing the description and page number of each page within the worksheet. Page numbers refer to the identifying page number for each page of the worksheet that is shown in the upper right-hand corner of a printed page, such as Customer-1 or LagRate-30. On many of the printed pages, references to other calculation pages are made using these page numbers. At the top of each printed page is a three-line page header that includes the name of the workbook file, a description of the content of the page, the page number and other miscellaneous information.

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ASSUMPTIONS

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Account Escalation Factors		Assumptions - 1						
Description		2025	2026	2027	2028	2029	2030	
Index		3	4	5	6	7	8	
Account - Small Decrease	Not in Use	-2.7%	-2.7%	-2.7%	-2.7%	0.0%	0.0%	
Account - Small Growth	Not in Use	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	
Account - PHA		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Charities/Schools		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Hospital/Universities		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Hand Billed		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Fire Service		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Fire Service Unmetered		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Scheduled		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Res 5/8		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Res > 5/8		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - SC 5/8		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - SC > 5/8		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Com 5/8		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Com > 5/8		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Ind 5/8		-1.5%	-1.5%	-1.5%	-1.5%	0.0%	0.0%	
Account - Ind > 5/8		0.9%	0.9%	0.9%	0.9%	0.0%	0.0%	
Account - Pub Util 5/8		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Pub Util > 5/8		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account - Med Growth	Not in Use	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Account - Large Growth	Not in Use	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Account - No Growth		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Account Rounding Factor

-

Volume Escalation Factors		Assumptions - 2					
Description		2025	2026	2027	2028	2029	2030
Volume - Small Decrease (SC)	Not in Use	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%
Volume - Small Decrease	Not in Use	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%
Volume - Small Decrease with Adjustm	Not in Use	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%
Volume - PHA		0.14%	0.14%	0.14%	0.14%	0.00%	0.00%
Volume - Charities/Schools		7.92%	7.92%	7.92%	7.92%	0.00%	0.00%
Volume - Hospital/Universities		7.33%	7.33%	7.33%	7.33%	0.00%	0.00%
Volume - Hand Billed		-6.85%	-6.85%	-6.85%	-6.85%	0.00%	0.00%
Volume - Fire Service		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Volume - Scheduled		-16.03%	-16.03%	-16.03%	-16.03%	0.00%	0.00%
Volume - Res 5/8		-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%
Volume - Res > 5/8		-10.06%	-10.06%	-10.06%	-10.06%	0.00%	0.00%
Volume - SC 5/8		-1.00%	-1.00%	-1.00%	-1.00%	0.00%	0.00%
Volume - SC > 5/8		13.85%	13.85%	13.85%	13.85%	0.00%	0.00%
Volume - Com 5/8		-0.71%	-0.71%	-0.71%	-0.71%	0.00%	0.00%
Volume - Com > 5/8		0.30%	0.30%	0.30%	0.30%	0.00%	0.00%
Volume - Ind 5/8		-0.91%	-0.91%	-0.91%	-0.91%	0.00%	0.00%
Volume - Ind > 5/8		-3.68%	-3.68%	-3.68%	-3.68%	0.00%	0.00%
Volume - Pub Util 5/8		19.67%	19.67%	19.67%	19.67%	0.00%	0.00%
Volume - Pub Util > 5/8		3.04%	3.04%	3.04%	3.04%	0.00%	0.00%
Volume - No Growth		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Volume - No Growth with Adjustment	Not in Use	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Adjustment - xxxxxxxxxxxxxxxx	FALSE	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Projected Revenue		619,941	627,874	623,712	618,180	615,197	612,569
Original Projection		619,941	627,874	623,712	618,180	615,197	612,569
Impact		-	-	-	-	-	-
(Note may include impact of collection factor adjustment)							
Commercial >5/8" Billed Volume		1,445,762	1,450,122	1,454,586	1,459,050	1,459,050	1,459,050
Sewer Only (See Assumptions-11)		64,765	64,765	64,765	64,765	64,765	64,765
Volume Per Account Rounding Factor		2					
Volume Rounding Factor		-					

Other Revenue							Assumptions - 3
	2025	2026	2027	2028	2029	2030	
Water	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	
Sewer	1.38%	1.38%	1.38%	1.38%	1.38%	1.38%	
Interest Income	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
Debt Service Reserve Fund Beginning Balance	\$ 242,233,678						
Debt Service Reserve Interest Income	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
Misc City Revenues	1,291	1,291	1,291	1,291	1,291	1,291	
Other	7,322	7,322	7,322	7,322	7,322	7,322	
State & Federal Grants	1,429	1,429	1,429	1,429	1,429	1,429	
Permits Issued by L&I (L&I)	7,230	7,230	7,230	7,230	7,230	7,230	
Miscellaneous (Employee Benefit + Pro x	210	210	210	210	210	210	
City & UESF Grants	300	300	300	300	300	300	
Affordability Program Discount Adjustment	-	-	-	-	-	-	
Allocation	Water	Sewer					
Misc City Revenues	33.3%	66.7%					
Other	50.0%	50.0%					
State & Federal Grants	100.0%	0.0%					
Permits Issued by L&I (L&I)	50.0%	50.0%					
Miscellaneous (Employee Benefit + Procurement)	50.0%	50.0%					
City & UESF Grants	0.0%	100.0%					
Affordability Program Discount Adjustment	42.0%	58.0%					

Water - Customer Billed Volume Per Account (Mcf/Account)										Assumptions - 4
	USE	Historical Averages				Historical Usage Per Account				
	2024	1 Year	2 Year	3 Year	5 Year	2020	2021	2022	2023	2024
Senior Citizens										
5/8" Meter	5.55	5.55	5.61	5.61	5.65	5.71	5.72	5.62	5.67	5.55
> 5/8" Meter	16.32	16.32	13.96	11.62	10.77	7.93	11.06	6.94	11.60	16.32
General Service (Residential)										
5/8" Meter	6.21	6.21	6.24	6.26	6.32	6.42	6.40	6.29	6.27	6.21
> 5/8" Meter	25.79	25.79	27.48	28.81	31.80	37.12	35.45	31.48	29.17	25.79
General Service (Commercial)										
5/8" Meter	9.75	9.75	9.89	10.04	10.02	10.03	9.96	10.36	10.02	9.75
> 5/8" Meter	138.85	138.85	140.93	141.01	142.17	150.22	137.59	141.17	143.01	138.85
General Service (Industrial)										
5/8" Meter	11.56	11.56	11.71	12.03	12.36	13.85	11.88	12.67	11.86	11.56
> 5/8" Meter	129.31	129.31	130.52	136.02	144.32	168.84	144.69	147.03	131.73	129.31
General Service (Public Utilities)										
5/8" Meter	8.42	8.42	8.85	7.66	6.94	6.83	4.91	5.27	9.28	8.42
> 5/8" Meter	91.91	91.91	84.82	82.97	84.42	89.16	84.02	79.27	77.73	91.91
General Service (Excluding Senior Citizens)										
5/8" Meter	NA	6.43	6.47	6.50	6.56	6.66	6.63	6.55	6.51	6.43
> 5/8" Meter	NA	73.03	75.78	77.53	81.75	92.50	83.64	81.03	78.53	73.03
General Service (Including Senior Citizens)										
5/8" Meter	NA	6.39	6.43	6.46	6.51	6.61	6.59	6.51	6.47	6.39
> 5/8" Meter	NA	73.00	75.75	77.50	81.71	92.46	83.61	81.00	78.49	73.00
PHA	25.52	25.52	28.53	28.12	26.87	24.61	25.41	27.30	31.53	25.52
Charities & Schools	76.59	76.59	78.06	77.03	72.49	70.40	60.94	74.98	79.53	76.59
Hospital/University	827.50	827.50	851.73	819.74	781.89	781.00	669.24	755.76	875.95	827.50
Hand Billed	1671.99	1,671.99	1,819.25	1,908.81	1,970.50	2,057.24	2,068.80	2,087.95	1,966.50	1,671.99
Scheduled	4.50	4.50	4.29	4.62	6.69	12.00	7.60	5.30	4.07	4.50
xxxxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
xxxxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Service	0.12	0.12	0.38	0.26	0.84	1.71	1.71	0.03	0.63	0.12
Public Fire (Hydrants)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Water - Billings per Usage (Prior to Adjustment Factor) **Assumptions - 5**

2025 2026 2027 2028 2029 2030

NOT IN USE

Water - Calculated Billings Adjustment Factor						Assumptions - 6
	2025	2026	2027	2028	2029	2030
Senior Citizens	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Residential)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Commercial)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Industrial)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Public Utilities)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Excluding Senior Citizens)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
PHA	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Charities & Schools	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Hospital/University	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Hand Billed	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Scheduled	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
xxxxxxxxxx	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
xxxxxxxxxx	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Fire Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Private Fire (Unmetered)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Public Fire (Hydrants)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Sewer - Billings per Usage (Prior to Adjustment Factor) **Assumptions - 7**

2025 2026 2027 2028 2029 2030

NOT IN USE

Sewer - Calculated Billings Adjustment Factor **Assumptions - 8**

	2025	2026	2027	2028	2029	2030
Senior Citizens	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Residential)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Commercial)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Industrial)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Public Utilities)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service (Excluding Senior Citizens)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
PHA	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Charities & Schools	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Hospital/University	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Hand Billed	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Scheduled	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
xxxxxxxxxx	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
xxxxxxxxxx	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Fire Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Sewer	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Groundwater (Non-City)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
xxxxxxxxxx						
Stormwater	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Misc Municipal Revenue	2025	2026	2027	2028	2029	Assumptions - 9	2030
Not in Use							
See Other Revenue							

Collection Adjustment Factors		Assumptions - 10					
		2025	2026	2027	2028	2029	2030
Non-SWO Adjustments							
Billing Year		-1.56%	-1.56%	-1.56%	-1.56%	-1.56%	-1.56%
Billing Year +1		0.97%	0.97%	0.97%	0.97%	0.97%	0.97%
SWO Adjustments							
Billing Year		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Billing Year +1		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Non SW Only							
Current Year		84.01%	84.01%	84.01%	84.01%	84.01%	84.01%
First Year Prior		10.72%	10.72%	10.72%	10.72%	10.72%	10.72%
Second Year Prior		2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
SW Only							
Current Year		64.57%	64.57%	64.57%	64.57%	64.57%	64.57%
First Year Prior		9.15%	9.15%	9.15%	9.15%	9.15%	9.15%
Second Year Prior		7.41%	7.41%	7.41%	7.41%	7.41%	7.41%
Adjustment (NOT IN USE)							
Current Year	FALSE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
First Year Prior		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Second Year Prior		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Revenue Impact							
Revenue Projection		832,158	845,075	840,989	834,857	831,102	827,709
Prior to Adjustment		832,158	845,075	840,989	834,857	831,102	827,709
Impact		0	0	0	0	0	0
Effective Months		10	10	10	10	10	10
Water Revenue Increase		0.00%	12.30%	6.90%	8.87%	5.80%	10.95%
Combined Water & Wastewater Revenue Increase		0.00%	10.00%	7.30%	6.83%	9.26%	7.99%
Offset Rate Compression		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Collection Adjustment Factors		Assumptions - 10					
		2025	2026	2027	2028	2029	2030
Water Revenue Increase Compression Factor							
Monthly Collection Factor Data							
July	94.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aug	92.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sep	92.43%	92.43%	92.43%	92.43%	92.43%	92.43%	92.43%
Oct	93.82%	93.82%	93.82%	93.82%	93.82%	93.82%	93.82%
Nov	91.42%	91.42%	91.42%	91.42%	91.42%	91.42%	91.42%
Dec	90.14%	90.14%	90.14%	90.14%	90.14%	90.14%	90.14%
Jan	92.08%	92.08%	92.08%	92.08%	92.08%	92.08%	92.08%
Feb	89.47%	89.47%	89.47%	89.47%	89.47%	89.47%	89.47%
Mar	88.07%	88.07%	88.07%	88.07%	88.07%	88.07%	88.07%
Apr	85.95%	85.95%	85.95%	85.95%	85.95%	85.95%	85.95%
May	76.88%	76.88%	76.88%	76.88%	76.88%	76.88%	76.88%
Jun	26.97%	26.97%	26.97%	26.97%	26.97%	26.97%	26.97%
Effective Annual Collection Factor	84.58%						
Water Effective Increase							
July		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aug		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sep		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Oct		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Nov		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Dec		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Jan		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Feb		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Mar		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Apr		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
May		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Jun		100.00%	112.30%	106.90%	108.87%	105.80%	110.95%
Additional Revenue Collection Factor		82.72%	82.72%	82.72%	82.72%	82.72%	82.72%
Additional Revenue Compression Factor		97.81%	97.81%	97.81%	97.81%	97.81%	97.81%

Collection Adjustment Factors		Assumptions - 10					
		2025	2026	2027	2028	2029	2030
Combined Water & Wastewater Revenue Increase Compression Factor							
Monthly Collection Factor Data							
July	94.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aug	92.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sep	91.64%	91.64%	91.64%	91.64%	91.64%	91.64%	91.64%
Oct	92.93%	92.93%	92.93%	92.93%	92.93%	92.93%	92.93%
Nov	90.59%	90.59%	90.59%	90.59%	90.59%	90.59%	90.59%
Dec	89.66%	89.66%	89.66%	89.66%	89.66%	89.66%	89.66%
Jan	91.16%	91.16%	91.16%	91.16%	91.16%	91.16%	91.16%
Feb	88.77%	88.77%	88.77%	88.77%	88.77%	88.77%	88.77%
Mar	87.32%	87.32%	87.32%	87.32%	87.32%	87.32%	87.32%
Apr	85.13%	85.13%	85.13%	85.13%	85.13%	85.13%	85.13%
May	76.25%	76.25%	76.25%	76.25%	76.25%	76.25%	76.25%
Jun	26.89%	26.89%	26.89%	26.89%	26.89%	26.89%	26.89%
Effective Annual Collection Factor	83.88%						
Combined Water & Wastewater Effective Increase							
July		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aug		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sep		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Oct		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Nov		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Dec		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Jan		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Feb		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Mar		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Apr		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
May		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Jun		100.00%	110.00%	107.30%	106.83%	109.26%	107.99%
Additional Revenue Collection Factor		82.03%	82.03%	82.03%	82.03%	82.03%	82.03%
Additional Revenue Compression Factor		97.80%	97.80%	97.80%	97.80%	97.80%	97.80%

Sewer Only - Billed Volume (Mcf)											Assumptions - 11
Historical Data Review	Historical Averages					Historical Billed Volume					
	1 Year	2 Year	3 Year	5 Year	2020	2021	2022	2023	2024		
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	
Fire	379	2,041	1,393	4,731	9,485	9,989	98	3,703	379		
Sewer Only	69,532	64,844	64,765	62,247	58,838	58,104	64,606	60,157	69,532		
Groundwater (Non-City)	205,339	207,012	204,843	209,822	227,148	207,434	200,507	208,685	205,339		
xxxxxxxxxx	0	0	0	0	0	0	0	0	0		
Projection Assumptions	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	
Fire	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	
Sewer Only	64,765	64,765	64,765	64,765	64,765	64,765	64,765	64,765	64,765	64,765	
Groundwater (Non-City)	204,843	204,843	204,843	204,843	204,843	204,843	204,843	204,843	204,843	204,843	
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	

Water Wholesale

Assumptions - 12

	2025	2026	2027	2028	2029	2030
Bucks County						
Commodity Charge (\$/Mcf)	-	-	-	-	-	-
Demand Charge (\$/mgd of maximum demand)	-	-	-	-	-	-
Lump Sum Payment (\$/year)	-	-	-	-	-	-
Usage (Mcf)	-	-	-	-	-	-
Max Demand (mgd)	-	-	-	-	-	-
Management Fee	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aqua PA						
Commodity Charge (\$/Mcf)	4.855	5.094	5.094	5.094	5.094	5.094
Lump Sum Payment (\$/year)	3,584,864	3,621,996	3,621,996	3,621,996	3,621,996	3,621,996
Usage (Mcf)	69,985	69,985	69,985	69,985	69,985	69,985
Management Fee	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%

Surcharge	Assumptions - 13					
	2025	2026	2027	2028	2029	2030
Account Growth	-	-	-	-	-	-
lbs per Account						
BOD	198,900	198,900	198,900	198,900	198,900	198,900
SS	31,500	31,500	31,500	31,500	31,500	31,500
Effective Rate (\$/lb)						
BOD	0.444	0.450	0.450	0.450	0.450	0.450
SS	0.452	0.458	0.458	0.458	0.458	0.458
Actual						

Sewer Wholesale	Assumptions - 14					
	2025	2026	2027	2028	2029	2030
Abington						
Rates						
Volume (\$/Mcf)	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)	654,667	655,000	655,000	655,000	655,000	655,000
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	106,423	106,423	106,423	106,423	106,423	106,423
Capacity (cfs)	9.542	9.542	9.542	9.542	9.542	9.542
SS (1,000 lbs.)	1,198	1,198	1,198	1,198	1,198	1,198
BOD (1,000 lbs.)	1,426	1,426	1,426	1,426	1,426	1,426
Bensalem						
Rates						
	New contract includes LTCP and increases Management Fee					
Volume (\$/Mcf)	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)	143,333	144,000	144,000	144,000	144,000	144,000
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	143,084	143,084	143,084	143,084	143,084	143,084
Capacity (cfs)	11.740	11.740	11.740	11.740	11.740	11.740
SS (1,000 lbs.)	1,875	1,875	1,875	1,875	1,875	1,875
BOD (1,000 lbs.)	1,956	1,956	1,956	1,956	1,956	1,956

Sewer Wholesale	Assumptions - 14					
	2025	2026	2027	2028	2029	2030
Bucks County						
Rates						
Volume (\$/Mcf)	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)	1,001,000	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000
Management Fee (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Billing Units						
Volume (Mcf)	894,044	894,044	894,044	894,044	894,044	894,044
Capacity (cfs)	74.260	74.260	74.260	74.260	74.260	74.260
SS (1,000 lbs.)	10,048	10,048	10,048	10,048	10,048	10,048
BOD (1,000 lbs.)	9,470	9,470	9,470	9,470	9,470	9,470
Cheltenham						
Rates						
Volume (\$/Mcf)	1.8982	1.9552	1.9552	1.9552	1.9552	1.9552
Capacity (\$/cfs)	12,238	12,588	12,588	12,588	12,588	12,588
SS (\$/1,000 lbs.)	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)	1,954,667	1,955,000	1,955,000	1,955,000	1,955,000	1,955,000
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	379,171	379,171	379,171	379,171	379,171	379,171
Capacity (cfs)	31.750	31.750	31.750	31.750	31.750	31.750
SS (1,000 lbs.)	2,562	2,562	2,562	2,562	2,562	2,562
BOD (1,000 lbs.)	2,253	2,253	2,253	2,253	2,253	2,253

Sewer Wholesale	Assumptions - 14					
	2025	2026	2027	2028	2029	2030
Lower Moreland						
Rates						
Volume (\$/Mcf)	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)	356,333	357,000	357,000	357,000	357,000	357,000
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	68,159	68,159	68,159	68,159	68,159	68,159
Capacity (cfs)	5.880	5.880	5.880	5.880	5.880	5.880
SS (1,000 lbs.)	694	694	694	694	694	694
BOD (1,000 lbs.)	522	522	522	522	522	522
Lower Southampton						
Rates						
Volume (\$/Mcf)	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)	2,597,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	264,709	264,709	264,709	264,709	264,709	264,709
Capacity (cfs)	15.790	15.790	15.790	15.790	15.790	15.790
SS (1,000 lbs.)	1,482	1,482	1,482	1,482	1,482	1,482
BOD (1,000 lbs.)	1,431	1,431	1,431	1,431	1,431	1,431

Sewer Wholesale	Assumptions - 14					
	2025	2026	2027	2028	2029	2030
DELCORA						
Rates						
Volume (\$/Mcf)	1.7584	1.7962	1.7962	1.7962	1.7962	1.7962
Capacity (\$/cfs)	9,604	9,792	9,792	9,792	9,792	9,792
SS (\$/1,000 lbs.)	239.8705	243.3268	243.3268	243.3268	243.3268	243.3268
BOD (\$/1,000 lbs.)	253.4206	256.3306	256.3306	256.3306	256.3306	256.3306
Annual Lump Sum (\$)	1,009,000	1,009,000	1,009,000	1,009,000	-	-
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	1,063,085	1,063,085	1,063,085	1,063,085	-	-
Capacity (cfs)	155.000	155.000	155.000	155.000	-	-
SS (1,000 lbs.)	12,207	12,207	12,207	12,207	-	-
BOD (1,000 lbs.)	10,636	10,636	10,636	10,636	-	-
Lower Merion						
Rates						
Volume (\$/Mcf)	1.8277	1.8676	1.8676	1.8676	1.8676	1.8676
Capacity (\$/cfs)	9,819	10,009	10,009	10,009	10,009	10,009
SS (\$/1,000 lbs.)	243.5714	247.1133	247.1133	247.1133	247.1133	247.1133
BOD (\$/1,000 lbs.)	254.0283	256.9550	256.9550	256.9550	256.9550	256.9550
Annual Lump Sum (\$)	117,667	119,000	119,000	119,000	119,000	119,000
Management Fee (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Billing Units						
Volume (Mcf)	284,757	284,757	284,757	284,757	284,757	284,757
Capacity (cfs)	31.570	31.570	31.570	31.570	31.570	31.570
SS (1,000 lbs.)	2,975	2,975	2,975	2,975	2,975	2,975
BOD (1,000 lbs.)	2,541	2,541	2,541	2,541	2,541	2,541

Sewer Wholesale	Assumptions - 14					
	2025	2026	2027	2028	2029	2030
Springfield (less Wyndmoor)						
Rates						
Volume (\$/Mcf)	1.8428	1.8823	1.8823	1.8823	1.8823	1.8823
Capacity (\$/cfs)	12,081	12,299	12,299	12,299	12,299	12,299
SS (\$/1,000 lbs.)	243.6032	247.1133	247.1133	247.1133	247.1133	247.1133
BOD (\$/1,000 lbs.)	254.0379	256.9550	256.9550	256.9550	256.9550	256.9550
Annual Lump Sum (\$)	765,667	766,000	766,000	766,000	766,000	766,000
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	126,465	126,465	126,465	126,465	126,465	126,465
Capacity (cfs)	4.600	4.600	4.600	4.600	4.600	4.600
SS (1,000 lbs.)	2,088	2,088	2,088	2,088	2,088	2,088
BOD (1,000 lbs.)	2,033	2,033	2,033	2,033	2,033	2,033
Upper Darby						
Rates						
	New contract includes LTCP and increases Management Fee					
Volume (\$/Mcf)	1.8277	1.8676	1.8676	1.8676	1.8676	1.8676
Capacity (\$/cfs)	9,819	10,009	10,009	10,009	10,009	10,009
SS (\$/1,000 lbs.)	243.5714	247.1133	247.1133	247.1133	247.1133	247.1133
BOD (\$/1,000 lbs.)	254.0283	256.9550	256.9550	256.9550	256.9550	256.9550
Annual Lump Sum (\$)	322,333	323,000	323,000	323,000	323,000	323,000
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	438,724	438,724	438,724	438,724	438,724	438,724
Capacity (cfs)	35.000	35.000	35.000	35.000	35.000	35.000
SS (1,000 lbs.)	5,328	5,328	5,328	5,328	5,328	5,328
BOD (1,000 lbs.)	3,856	3,856	3,856	3,856	3,856	3,856

Sewer Wholesale	Assumptions - 14					
	2025	2026	2027	2028	2029	2030
Springfield (Wyndmoor)						
Rates						
Volume (\$/Mcf)	2.9695	3.0450	3.0450	3.0450	3.0450	3.0450
Capacity (\$/cfs)	26,268	26,930	26,930	26,930	26,930	26,930
SS (\$/1,000 lbs.)	408.8070	416.3031	416.3031	416.3031	416.3031	416.3031
BOD (\$/1,000 lbs.)	193.1971	196.9381	196.9381	196.9381	196.9381	196.9381
Annual Lump Sum (\$)	137,667	138,000	138,000	138,000	138,000	138,000
Management Fee (%)	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units						
Volume (Mcf)	17,722	17,722	17,722	17,722	17,722	17,722
Capacity (cfs)	1.930	1.930	1.930	1.930	1.930	1.930
SS (1,000 lbs.)	180	180	180	180	180	180
BOD (1,000 lbs.)	151	151	151	151	151	151

O&M Escalation Factors		Assumptions - 15					
		2025	2026	2027	2028	2029	2030
Constant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Labor		3.00%	5.00%	3.50%	3.50%	3.50%	3.50%
Other Benefits		4.51%	4.50%	3.10%	4.91%	4.91%	4.35%
Pension		0.16%	1.76%	0.00%	0.00%	0.00%	0.00%
Pension Obligations		0.00%	0.00%	0.78%	0.00%	0.00%	0.00%
General	Not in Use	6.37%	4.18%	4.18%	4.18%	4.18%	4.18%
Property Leases		2.54%	2.60%	2.60%	2.60%	2.60%	2.60%
Other 200		3.38%	3.38%	3.38%	4.18%	4.18%	4.18%
Other 300		3.38%	3.38%	3.38%	4.18%	4.18%	4.18%
Other 400		2.06%	2.06%	2.06%	5.64%	5.64%	5.64%
Energy		10.30%	6.50%	2.70%	2.40%	2.60%	3.20%
Gas		0.00%	1.70%	4.70%	3.00%	2.20%	2.10%
Chemicals		0.00%	0.00%	0.00%	3.93%	3.93%	3.93%
Indemnities		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers		3.38%	3.38%	3.38%	4.18%	4.18%	4.18%

Capitalized Interest Period Named Range

Assumptions - 16

Years

- 0
- 1
- 2
- 3
- 4
- 5

NOT IN USE

NOT IN USE

Customer Types

Assumptions - 18

- Small Residential**
- Large Residential**
- Commercial**
- Industrial**
- Other 1**
- Other 2**

NOT IN USE

Discounts

Assumptions - 19

Type of Discount	0-Existing	1-Alternative	Use
	% of Discount	% of Discount	% of Discount
Senior Citizen	25%	0%	25%
PHA	5%	0%	5%
Charity/Hospital/Education	25%	0%	25%

Choose Discount 0

Meter Sizes

Assumptions - 20

- 5/8"
- 3/4"
- 1"
- 1 1/4"
- 1 1/2"
- 2"
- 3"
- 4"
- 6"
- 8"
- 10"
- 12"

List of meter sizes provided for Drop Down Lists

Capital Account Deposit		Assumptions - 21					
		2025	2026	2027	2028	2029	2030
		Base Year	Test Year	Calculation	Calculation	Calculation	Calculation
Water System Net Plant Investment	40.30%	1,384,779,734	1,462,487,243	1,544,555,341	1,631,228,726	1,722,765,826	1,819,439,569
Wastewater System Net Plant Investment	59.70%	2,051,398,266	2,166,513,359	2,288,088,185	2,416,485,235	2,552,087,340	2,695,298,815
Total System Net Plant Investment (Prior Year)	3,436,178,000	3,629,000,602	3,832,643,527	4,047,713,961	4,274,853,166	4,514,738,384	
Estimated Increase in System Net Value	5.61%						
Capital Account Deposit %		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

		Direct O&M Actual to Budget Factors					Assumptions - 22A				
		Use	Historical Averages				Actual to Budget Factor				
		3 year average	1 Year	2 Year	3 Year	5 Year	2024	2023	2022	2021	2020
PWD Direct O&M											
Human Resources and Administration											
Salaries & Wages	100	100.00%	102.93%	94.91%	104.85%	104.47%	102.93%	87.87%	128.91%	103.78%	103.76%
Services	200	100.00%	124.84%	129.87%	122.13%	123.33%	124.84%	136.75%	103.20%	100.10%	169.90%
Materials and Supplies	300	98.50%	84.98%	97.99%	98.50%	105.27%	84.98%	112.65%	99.59%	100.29%	142.48%
Equipment	400	100.00%	163.26%	128.06%	130.06%	140.75%	163.26%	94.72%	135.34%	103.40%	625.93%
Indemnities	500	0.00%				0.00%					0.00%
Transfers	800	0.00%									
Subtotal Human Resources and Administration			111.85%	107.08%	110.70%	111.19%	111.85%	102.21%	119.46%	102.39%	124.24%
Finance											
Salaries & Wages	100	71.82%	72.26%	71.71%	71.82%	77.31%	72.26%	71.14%	72.05%	71.03%	116.72%
Services	200	91.51%	59.24%	83.04%	91.51%	97.04%	59.24%	106.72%	112.21%	120.04%	92.91%
SMIP/GARP	2xx	100.00%	100.63%	100.56%	93.39%	111.19%	100.63%	100.50%	80.50%	212.88%	100.00%
Materials and Supplies	300	3.51%	2.99%	4.64%	3.51%	22.20%	2.99%	6.65%	1.26%	98.16%	5.09%
Equipment	400	0.00%	0.00%	0.00%	0.00%	12.00%	0.00%	0.00%	0.00%	0.00%	34.28%
Indemnities	500	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers	800	95.23%	140.36%	100.41%	95.23%	74.72%	140.36%	57.93%	84.28%	65.32%	40.21%
Subtotal Finance			94.17%	92.03%	89.52%	95.93%	94.17%	90.07%	84.52%	128.35%	86.74%
Construction and Engineering											
Salaries & Wages	100	89.21%	93.00%	90.28%	89.21%	91.76%	93.00%	86.81%	86.11%	88.60%	113.40%
Services	200	61.89%	55.12%	58.29%	61.89%	68.08%	55.12%	62.07%	69.87%	77.27%	85.07%
Materials and Supplies	300	32.77%	40.65%	36.44%	32.77%	35.68%	40.65%	32.50%	25.18%	24.32%	53.04%
Equipment	400	9.70%	29.82%	14.39%	9.70%	23.77%	29.82%	0.00%	0.00%	0.32%	82.24%
Indemnities	500	0.00%									
Transfers	800	0.00%									
Subtotal Construction and Engineering			85.35%	83.01%	82.19%	84.88%	85.35%	80.08%	79.96%	82.58%	104.22%
Operations											
Salaries & Wages	100	95.24%	98.59%	95.37%	95.24%	94.85%	98.59%	92.12%	94.96%	90.52%	98.10%
Services	200	88.80%	85.80%	88.20%	88.80%	86.26%	85.80%	90.53%	90.05%	80.67%	84.00%
Power	220	83.63%	67.17%	85.58%	83.63%	84.04%	67.17%	105.97%	78.91%	83.25%	86.44%
Gas	221	70.12%	47.32%	66.99%	70.12%	73.01%	47.32%	90.39%	81.11%	75.53%	85.20%
Materials and Supplies	300	82.76%	84.82%	87.54%	82.76%	81.74%	84.82%	90.42%	72.90%	76.53%	83.58%
Chemicals	307	100.00%	97.21%	99.35%	102.27%	99.87%	97.21%	102.34%	112.11%	91.10%	97.90%
Equipment	400	73.63%	94.16%	89.45%	73.63%	74.14%	94.16%	84.24%	58.61%	78.72%	74.04%
Indemnities	500	0.00%									
Transfers	800	0.00%									
Subtotal Operations			89.10%	91.26%	90.97%	89.64%	89.10%	93.55%	90.33%	84.85%	90.03%

		Direct O&M Actual to Budget Factors					Assumptions - 22A				
		Use	Historical Averages				Actual to Budget Factor				
		3 year average	1 Year	2 Year	3 Year	5 Year	2024	2023	2022	2021	2020
Planning & Environmental Services											
Salaries & Wages	100	92.80%	92.40%	93.45%	92.80%	94.57%	92.40%	94.62%	91.40%	96.20%	100.00%
Services	200	95.45%	97.30%	97.16%	95.45%	96.22%	97.30%	97.03%	91.63%	98.75%	96.24%
Materials and Supplies	300	78.90%	87.64%	76.85%	78.90%	82.53%	87.64%	65.65%	83.26%	86.95%	90.85%
Equipment	400	62.31%	66.86%	55.48%	62.31%	68.79%	66.86%	40.41%	88.18%	90.49%	82.73%
Indemnities	500	0.00%									
Transfers	800	0.00%									
Subtotal Planning & Environmental Services			93.55%	93.42%	92.70%	94.32%	93.55%	93.29%	91.09%	96.84%	97.58%
Public Affairs											
Salaries & Wages	100	89.52%	85.61%	88.41%	89.52%	92.85%	85.61%	91.44%	91.86%	97.56%	99.99%
Services	200	90.13%	84.92%	86.29%	90.13%	93.33%	84.92%	87.72%	98.98%	98.24%	98.11%
Materials and Supplies	300	57.42%	63.42%	62.92%	57.42%	60.38%	63.42%	62.42%	46.42%	46.43%	93.49%
Equipment	400	36.05%	0.00%	4.55%	36.05%	38.63%	0.00%	9.10%	99.06%	101.50%	7.62%
Indemnities	500	100.00%	100.00%	100.00%	100.00%	99.80%	100.00%	100.00%	100.00%	100.00%	99.01%
Transfers	800	0.00%									
Subtotal Public Affairs			84.88%	86.76%	88.90%	92.08%	84.88%	88.73%	93.62%	95.74%	98.62%
Water Department Operating and Maintenance Expenses Summary											
Salaries & Wages	100		95.69%	93.23%	93.81%	94.42%	95.69%	90.69%	95.07%	91.35%	99.99%
Services	200		87.08%	90.34%	90.91%	89.70%	87.08%	93.60%	92.14%	86.48%	89.11%
Power	220		67.17%	85.58%	83.63%	84.04%	67.17%	105.97%	78.91%	83.25%	86.44%
Gas	221		47.32%	66.99%	70.12%	73.01%	47.32%	90.39%	81.11%	75.53%	85.20%
SMIP/GARP	2xx		100.63%	100.56%	93.39%	111.19%	100.63%	100.50%	80.50%	212.88%	100.00%
Materials and Supplies	300		84.23%	86.39%	82.34%	82.12%	84.23%	88.68%	73.96%	77.59%	85.96%
Chemicals	307		97.21%	99.35%	102.27%	99.87%	97.21%	102.34%	112.11%	91.10%	97.90%
Equipment	400		96.27%	87.13%	76.32%	77.87%	96.27%	77.00%	63.36%	79.74%	82.15%
Indemnities	500		98.04%	98.04%	98.04%	94.16%	98.04%	98.04%	98.04%	98.04%	81.30%
Transfers	800		140.36%	100.41%	95.23%	74.72%	140.36%	57.93%	84.28%	65.32%	40.21%
Total Water Department Operating and Maintenance Expenses Summar			90.88%	91.94%	91.61%	91.77%	90.88%	93.06%	90.87%	91.95%	92.14%

		Direct O&M Actual to Budget Factors					Assumptions - 22B				
		Actual					Budget				
		2024	2023	2022	2021	2020	2024	2023	2022	2021	2020
PWD Direct O&M											
Human Resources and Administration											
Salaries & Wages	100	\$ 12,147,086	\$ 11,801,201	\$ 13,430,518	\$ 10,418,185	\$ 10,039,053	\$ 11,801,201	\$ 13,430,518	\$ 10,418,185	\$ 10,039,053	\$ 9,675,002
Services	200	9,237,302	7,399,292	5,411,000	5,243,000	5,238,000	7,399,292	5,411,000	5,243,000	5,238,000	3,083,000
Materials and Supplies	300	1,168,840	1,375,470	1,221,000	1,226,000	1,222,500	1,375,470	1,221,000	1,226,000	1,222,500	858,000
Equipment	400	1,462,920	896,095	946,000	699,000	676,000	896,095	946,000	699,000	676,000	108,000
Indemnities	500	-	-	-	-	-	-	-	-	-	100,000
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Human Resources and Administration		\$ 24,016,148	\$ 21,472,058	\$ 21,008,518	\$ 17,586,185	\$ 17,175,553	\$ 21,472,058	\$ 21,008,518	\$ 17,586,185	\$ 17,175,553	\$ 13,824,002
Finance											
Salaries & Wages	100	\$ 6,107,811	\$ 5,910,873	\$ 5,784,838	\$ 5,450,152	\$ 5,456,616	\$ 8,452,000	\$ 8,308,758	\$ 8,029,177	\$ 7,672,958	\$ 4,675,000
Services	200	5,512,306	9,979,495	8,568,116	9,271,497	7,312,002	9,304,750	9,351,000	7,635,974	7,723,500	7,870,000
SMIP/GARP	2xx	20,125,000	25,125,000	20,125,000	31,932,618	25,000,000	20,000,000	25,000,000	25,000,000	15,000,000	25,000,000
Materials and Supplies	300	1,897	3,457	733	56,931	3,459	63,500	52,000	58,000	58,000	68,000
Equipment	400	-	-	-	-	14,398	1,000	1,000	38,000	38,000	42,000
Indemnities	500	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000
Transfers	800	11,789,850	4,576,382	6,489,730	7,838,707	4,423,296	8,400,000	7,900,000	7,700,000	12,000,000	11,000,000
Subtotal Finance		\$ 43,536,864	\$ 45,595,207	\$ 40,968,417	\$ 54,549,905	\$ 42,209,771	\$ 46,231,250	\$ 50,622,758	\$ 48,471,151	\$ 42,502,458	\$ 48,665,000
Construction and Engineering											
Salaries & Wages	100	\$ 9,774,513	\$ 7,114,906	\$ 5,587,116	\$ 4,576,001	\$ 4,214,474	\$ 10,510,688	\$ 8,196,392	\$ 6,488,450	\$ 5,164,544	\$ 3,716,360
Services	200	1,173,608	1,108,581	1,232,124	1,240,537	1,021,702	2,129,000	1,786,000	1,763,500	1,605,500	1,201,000
Materials and Supplies	300	41,950	35,748	25,933	23,587	61,791	103,200	110,000	103,000	97,000	116,500
Equipment	400	61,424	-	-	660	193,259	206,000	221,000	206,000	206,000	235,000
Indemnities	500	-	-	-	-	-	-	-	-	-	-
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Construction and Engineering		\$ 11,051,495	\$ 8,259,235	\$ 6,845,173	\$ 5,840,785	\$ 5,491,226	\$ 12,948,888	\$ 10,313,392	\$ 8,560,950	\$ 7,073,044	\$ 5,268,860
Operations											
Salaries & Wages	100	\$ 98,527,486	\$ 91,082,539	\$ 88,799,038	\$ 82,941,746	\$ 85,482,469	\$ 99,931,945	\$ 98,878,657	\$ 93,513,321	\$ 91,633,042	\$ 87,136,263
Services	200	87,152,336	94,469,697	88,611,437	81,249,860	77,776,273	101,570,822	104,346,502	98,407,422	100,715,250	92,595,300
Power	220	16,170,644	23,037,127	14,915,470	15,737,655	15,046,774	24,075,000	21,739,000	18,903,000	18,903,000	17,408,000
Gas	221	4,850,000	7,786,596	4,363,923	3,870,000	3,991,800	10,250,000	8,614,800	5,380,200	5,124,000	4,685,000
Materials and Supplies	300	19,782,764	19,962,494	16,067,708	15,618,059	17,381,434	23,323,329	22,077,500	22,040,500	20,408,000	20,796,766
Chemicals	307	49,817,692	37,788,333	29,339,822	23,842,156	22,886,203	51,249,166	36,925,830	26,171,000	26,171,000	23,378,000
Equipment	400	4,816,176	3,887,873	6,010,373	1,860,257	5,098,204	5,115,000	4,615,500	10,254,500	2,363,000	6,885,434
Indemnities	500	-	-	-	-	-	-	-	-	-	-
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Operations		\$ 281,117,098	\$ 278,014,659	\$ 248,107,771	\$ 225,119,733	\$ 227,663,158	\$ 315,515,262	\$ 297,197,789	\$ 274,669,943	\$ 265,317,292	\$ 252,884,763

		Direct O&M Actual to Budget Factors					Assumptions - 22B				
		Actual					Budget				
		2024	2023	2022	2021	2020	2024	2023	2022	2021	2020
Planning & Environmental Services											
Salaries & Wages	100	\$ 22,725,496	\$ 20,972,324	\$ 19,744,663	\$ 17,273,380	\$ 16,906,060	\$ 24,594,999	\$ 22,165,097	\$ 21,602,592	\$ 17,955,633	\$ 16,906,740
Services	200	18,416,172	17,773,237	15,260,309	15,957,673	17,460,836	18,928,000	18,318,000	16,654,600	16,160,000	18,142,850
Materials and Supplies	300	1,685,409	1,215,842	1,477,792	1,425,909	1,405,580	1,923,000	1,852,000	1,775,000	1,640,000	1,547,200
Equipment	400	785,636	358,444	479,539	470,365	333,419	1,175,000	887,000	543,800	519,800	403,000
Indemnities	500	-	-	-	-	-	-	-	-	-	-
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Planning & Environmental Services		\$ 43,612,713	\$ 40,319,847	\$ 36,962,303	\$ 35,127,327	\$ 36,105,895	\$ 46,620,999	\$ 43,222,097	\$ 40,575,992	\$ 36,275,433	\$ 36,999,790
Public Affairs											
Salaries & Wages	100	\$ 5,787,566	\$ 5,711,047	\$ 5,644,716	\$ 5,464,005	\$ 5,244,307	\$ 6,760,418	\$ 6,245,368	\$ 6,145,116	\$ 5,600,810	\$ 5,245,060
Services	200	6,313,831	6,285,835	6,257,065	5,949,469	7,662,337	7,435,000	7,166,000	6,321,527	6,056,000	7,810,000
Materials and Supplies	300	353,242	347,675	258,576	258,613	359,005	557,000	557,000	557,000	557,000	384,000
Equipment	400	-	819	8,915	9,135	1,220	9,000	9,000	9,000	9,000	16,000
Indemnities	500	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	505,000
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Public Affairs		\$ 12,954,639	\$ 12,845,376	\$ 12,669,272	\$ 12,181,222	\$ 13,766,869	\$ 15,261,418	\$ 14,477,368	\$ 13,532,643	\$ 12,722,810	\$ 13,960,060
Water Department Operating and Maintenance Expenses											
Salaries & Wages	100	\$ 155,069,958	\$ 142,592,890	\$ 138,990,889	\$ 126,123,469	\$ 127,342,979	\$ 162,051,251	\$ 157,224,791	\$ 146,196,841	\$ 138,066,040	\$ 127,354,425
Services	200	127,805,555	137,016,137	125,340,051	118,912,036	116,471,150	146,766,864	146,378,502	136,026,023	137,498,250	130,702,150
Power	220	16,170,644	23,037,127	14,915,470	15,737,655	15,046,774	24,075,000	21,739,000	18,903,000	18,903,000	17,408,000
Gas	221	4,850,000	7,786,596	4,363,923	3,870,000	3,991,800	10,250,000	8,614,800	5,380,200	5,124,000	4,685,000
SMIP/GARP	2xx	20,125,000	25,125,000	20,125,000	31,932,618	25,000,000	20,000,000	25,000,000	25,000,000	15,000,000	25,000,000
Materials and Supplies	300	23,034,102	22,940,686	19,051,742	18,609,099	20,433,769	27,345,499	25,869,500	25,759,500	23,982,500	23,770,466
Chemicals	307	49,817,692	37,788,333	29,339,822	23,842,156	22,886,203	51,249,166	36,925,830	26,171,000	26,171,000	23,378,000
Equipment	400	7,126,156	5,143,231	7,444,827	3,039,417	6,316,500	7,402,095	6,679,500	11,750,300	3,811,800	7,689,434
Indemnities	500	500,000	500,000	500,000	500,000	500,000	510,000	510,000	510,000	510,000	615,000
Transfers	800	11,789,850	4,576,382	6,489,730	7,838,707	4,423,296	8,400,000	7,900,000	7,700,000	12,000,000	11,000,000
Total Water Department Operating and Maintenance E		\$ 416,288,957	\$ 406,506,382	\$ 366,561,454	\$ 350,405,157	\$ 342,412,471	\$ 458,049,875	\$ 436,841,923	\$ 403,396,864	\$ 381,066,590	\$ 371,602,475

Direct O&M - Water and Sewer Allocation						Assumptions - 23		
		2025	Actual/Budget	2025	Distribution	Allocation		
		Budget Detail	Factor	Estimated Actual		Water	Wastewater	Stormwater
PWD Direct O&M								
Human Resources and Administration								
Class 100 - xxxxxxxxxx		0	100.00%	-	0.00%	31.00%	69.00%	0.00%
Class 100 - All Other		12,147,086	100.00%	12,147,086	100.00%	31.00%	69.00%	0.00%
Class 100 - Total	100	12,147,086	100.00%	12,147,086	100.00%	31.00%	69.00%	0.00%
Class 200 - xxxxxxxxxx		0	100.00%	-	0.00%	0.00%	0.00%	100.00%
Class 200 - All Other		9,237,302	100.00%	9,237,302	100.00%	31.00%	69.00%	0.00%
Class 200 - Total	200	9,237,302	100.00%	9,237,302	100.00%	31.00%	69.00%	0.00%
Class 300 - xxxxxxxxxx		0	98.50%	-	0.00%	0.00%	0.00%	100.00%
Class 300 - All Other		1,168,840	98.50%	1,151,362	100.00%	31.00%	69.00%	0.00%
Class 300 - Total	300	1,168,840	98.50%	1,151,362	100.00%	31.00%	69.00%	0.00%
Class 400 - xxxxxxxxxx		0	100.00%	-	0.00%	0.00%	0.00%	100.00%
Class 400 - All Other		1,462,920	100.00%	1,462,920	100.00%	31.00%	69.00%	0.00%
Class 400 - Total	400	1,462,920	100.00%	1,462,920	100.00%	31.00%	69.00%	0.00%
Class 500 - xxxxxxxxxx		0	0.00%	-	0.00%	0.00%	0.00%	100.00%
Class 500 - All Other		0	0.00%	-	0.00%	31.00%	69.00%	0.00%
Class 500 - Total	500	-	#DIV/0!	-	0.00%	100.00%	0.00%	0.00%
Class 800 - xxxxxxxxxx		0	0.00%	-	0.00%	0.00%	0.00%	100.00%
Class 800 - All Other		0	0.00%	-	0.00%	31.00%	69.00%	0.00%
Class 800 - Total	800	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Subtotal Human Resources and Administration		24,016,148	99.93%	23,998,670				

Direct O&M - Water and Sewer Allocation						Assumptions - 23		
	2025 Budget Detail	Actual/Budget Factor	2025 Estimated Actual	Distribution	Water	Allocation Wastewater	Stormwater	
Finance								
Class 100 - Hydrant Testing	4,000,000	71.82%	2,872,702	48.34%	100.00%	0.00%	0.00%	
Class 100 - All Other	4,273,899	71.82%	3,069,409	51.66%	38.00%	62.00%	0.00%	
Class 100 - Total	8,273,899	71.82%	5,942,111	100.00%	67.97%	32.03%	0.00%	
Stormwater Program - Residential	0	91.51%	-	0.00%	0.00%	0.00%	100.00%	
Stormwater Program - Non-Residential	0	91.51%	-	0.00%	0.00%	0.00%	100.00%	
Class 200 - Wastewater Collection Mains	0	91.51%	-	0.00%	0.00%	100.00%	0.00%	
Class 200 - Green Initiatives (LTCP)	0	91.51%	-	0.00%	0.00%	50.00%	50.00%	
Class 200 - Customer (SW Billing)	275,000	91.51%	251,656	2.63%	0.00%	100.00%	0.00%	
Class 200 - Customer (Basis2)	1,200,000	91.51%	1,098,136	11.49%	33.40%	66.60%	0.00%	
Class 200 - All Other	8,971,640	91.51%	8,210,071	85.88%	38.00%	62.00%	0.00%	
Class 200 - Total	10,446,640	91.51%	9,559,863	100.00%	36.47%	63.53%	0.00%	
Class 2xx - SMIP/GARP (Wastewater Collection)	15,000,000	100.00%	15,000,000	100.00%	0.00%	100.00%	0.00%	
Class 2xx - All Other	0	100.00%	-	0.00%	0.00%	100.00%	0.00%	
Class 2xx - Total	15,000,000	100.00%	15,000,000	100.00%	0.00%	100.00%	0.00%	
Class 300 - xxxxxxxxxx	0	3.51%	-	0.00%	0.00%	0.00%	100.00%	
Class 300 - All Other	63,500	3.51%	2,228	100.00%	38.00%	62.00%	0.00%	
Class 300 - Total	63,500	3.51%	2,228	100.00%	38.00%	62.00%	0.00%	
Class 400 - xxxxxxxxxx	0	0.00%	-	0.00%	0.00%	0.00%	100.00%	
Class 400 - All Other	1,000	0.00%	-	0.00%	38.00%	62.00%	0.00%	
Class 400 - Total	1,000	0.00%	-	0.00%	100.00%	0.00%	0.00%	
Class 500 - xxxxxxxxxx	0	0.00%	-	0.00%	0.00%	0.00%	100.00%	
Class 500 - All Other	10,000	0.00%	-	0.00%	38.00%	62.00%	0.00%	
Class 500 - Total	10,000	0.00%	-	0.00%	100.00%	0.00%	0.00%	
Class 800 - xxxxxxxxxx	0	95.23%	-	0.00%	0.00%	0.00%	100.00%	
Class 800 - All Other	8,400,000	95.23%	7,999,587	100.00%	36.00%	64.00%	0.00%	
Class 800 - Total	8,400,000	95.23%	7,999,587	100.00%	36.00%	64.00%	0.00%	
Subtotal Finance	42,195,039	91.25%	38,503,789					

Direct O&M - Water and Sewer Allocation						Assumptions - 23		
		2025 Budget Detail	Actual/Budget Factor	2025 Estimated Actual	Distribution	Water	Allocation Wastewater	Stormwater
Construction and Engineering								
Class 100 - xxxxxxxxxxxxxxxx		0	89.21%	-	0.00%	15.00%	85.00%	0.00%
Class 100 - xxxxxxxxxxxxxxxx		0	89.21%	-	0.00%	40.00%	60.00%	0.00%
Class 100 - All Other (Plant Investment)		13,064,810	89.21%	11,654,911	100.00%	40.00%	60.00%	0.00%
Class 100 - Total	100	13,064,810	89.21%	11,654,911	100.00%	40.00%	60.00%	0.00%
Class 200 - Res Stormwater Program		0	61.89%	-	0.00%	0.00%	0.00%	100.00%
Class 200 - Non-Res Stormwater Program		0	61.89%	-	0.00%	0.00%	0.00%	100.00%
Class 200 - Wastewater Collection Mains		0	61.89%	-	0.00%	0.00%	100.00%	0.00%
Class 200 - xxxxxxxxxxxxxxxx		0	61.89%	-	0.00%	0.00%	100.00%	0.00%
Class 200 - xxxxxxxxxxxxxxxx		0	61.89%	-	0.00%	40.00%	60.00%	0.00%
Class 200 - xxxxxxxxxxxxxxxx		0	61.89%	-	0.00%	40.00%	60.00%	0.00%
Class 200 - All Other (Plant Investment)		2,286,000	61.89%	1,414,761	100.00%	40.00%	60.00%	0.00%
Class 200 - Total	200	2,286,000	61.89%	1,414,761	100.00%	40.00%	60.00%	0.00%
Class 300 - xxxxxxxxxxxxxxxx		0	32.77%	-	0.00%	0.00%	0.00%	100.00%
Class 300 - xxxxxxxxxxxxxxxx		0	32.77%	-	0.00%	40.00%	60.00%	0.00%
Class 300 - All Other (Plant Investment)		103,200	32.77%	33,823	100.00%	40.00%	60.00%	0.00%
Class 300 - Total	300	103,200	32.77%	33,823	100.00%	40.00%	60.00%	0.00%
Class 400 - xxxxxxxxxxxxxxxx		0	9.70%	-	0.00%	0.00%	0.00%	100.00%
Class 400 - xxxxxxxxxxxxxxxx		0	9.70%	-	0.00%	40.00%	60.00%	0.00%
Class 400 - All Other (Plant Investment)		207,500	9.70%	20,135	100.00%	40.00%	60.00%	0.00%
Class 400 - Total	400	207,500	9.70%	20,135	100.00%	40.00%	60.00%	0.00%
Class 500 - xxxxxxxxxx		0	0.00%	-	0.00%	0.00%	0.00%	100.00%
Class 500 - All Other		0	0.00%	-	0.00%	40.00%	60.00%	0.00%
Class 500 - Total	500	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Class 800 - xxxxxxxxxx		0	0.00%	-	0.00%	0.00%	0.00%	100.00%
Class 800 - All Other		0	0.00%	-	0.00%	40.00%	60.00%	0.00%
Class 800 - Total	800	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Subtotal Construction and Engineering		15,661,510	83.80%	13,123,630				

Direct O&M - Water and Sewer Allocation						Assumptions - 23		
	2025	Actual/Budget	2025	Distribution	Allocation			
					Budget Detail	Factor	Estimated Actual	Water
Operations								
Class 100	100	See Assumptions-24 and Direct O&M-9						
Class 200	200	See Assumptions-26 and Direct O&M-11						
Class 220	220	See Assumptions-25A and Direct O&M-10A						
Class 221	221	See Assumptions-25B and Direct O&M-10B						
Class 300	300	See Assumptions-28 and Direct O&M-13						
Class 307	307	See Assumptions-27 and Direct O&M-12						
Class 400	400	See Assumptions-29 and Direct O&M-14						
Class 500	500				50.00%	50.00%	0.00%	
Class 800	800				50.00%	50.00%	0.00%	
Planning & Environmental Services								
Class 100 - Office of Watersheds		3,840,754	92.80%	3,564,327	15.00%	15.00%	85.00%	0.00%
Class 100 - BLS		9,319,745	92.80%	8,648,984	36.40%	40.00%	60.00%	0.00%
Class 100 - P&R		5,070,579	92.80%	4,705,639	19.80%	40.00%	60.00%	0.00%
Class 100 - GSI Implementation		7,372,979	92.80%	6,842,331	28.80%	0.00%	100.00%	0.00%
Class 100 - Total	100	25,604,058	92.80%	23,761,281	100.00%	24.73%	75.27%	0.00%
Class 200 - Lead & Copper Rule		7,597,000	95.45%	7,251,561	27.67%	100.00%	0.00%	0.00%
Class 200 - Non-Res Stormwater Program		0	95.45%	-	0.00%	0.00%	0.00%	100.00%
Class 200 - Wastewater Collection Mains		0	95.45%	-	0.00%	0.00%	100.00%	0.00%
Class 200 - GSI Implementation		2,655,000	95.45%	2,534,276	9.67%	0.00%	100.00%	0.00%
Class 200 - All Other - Office of Watersheds		11,720,500	95.45%	11,187,564	42.69%	40.00%	60.00%	0.00%
Class 200 - All Other - BLS		2,587,000	95.45%	2,469,368	9.42%	40.00%	60.00%	0.00%
Class 200 - All Other - P&R		2,897,000	95.45%	2,765,272	10.55%	40.00%	60.00%	0.00%
Class 200 - Total	200	27,456,500	95.45%	26,208,041	100.00%	52.73%	47.27%	0.00%
Class 300 - Office of Watersheds		65,200	78.90%	51,444	2.25%	15.00%	85.00%	0.00%
Class 300 - BLS		1,805,000	78.90%	1,424,175	62.39%	40.00%	60.00%	0.00%
Class 300 - P&R		40,000	78.90%	31,561	1.38%	40.00%	60.00%	0.00%
Class 300 - GSI Implementation		23,000	78.90%	18,147	0.79%	0.00%	100.00%	0.00%
Class 300 - Lead & Copper		960,000	78.90%	757,456	33.18%	100.00%	0.00%	0.00%
Class 300 - Total	300	2,893,200	78.90%	2,282,783	100.00%	59.03%	40.97%	0.00%

Direct O&M - Water and Sewer Allocation						Assumptions - 23		
		2025 Budget Detail	Actual/Budget Factor	2025 Estimated Actual	Distribution	Allocation		
						Water	Wastewater	Stormwater
Class 400 - Office of Watersheds		6,000	62.31%	3,738	0.54%	15.00%	85.00%	0.00%
Class 400 - BLS		798,000	62.31%	497,217	71.76%	40.00%	60.00%	0.00%
Class 400 - P&R		301,000	62.31%	187,547	27.07%	40.00%	60.00%	0.00%
Class 400 - GSI Implementation		7,000	62.31%	4,362	0.63%	0.00%	100.00%	0.00%
Class 400 - Total	400	1,112,000	62.31%	692,864	100.00%	39.61%	60.39%	0.00%
Class 500 - xxxxxxxxxx		-	0.00%	-	0.00%	0.00%	0.00%	100.00%
Class 500 - All Other		0	0.00%	-	0.00%	40.00%	60.00%	0.00%
Class 500 - Total	500	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Class 800 - xxxxxxxxxx		-	0.00%	-	0.00%	0.00%	0.00%	100.00%
Class 800 - All Other		0	0.00%	-	0.00%	40.00%	60.00%	0.00%
Class 800 - Total	800	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Subtotal Planning & Environmental Services		57,065,758	92.78%	52,944,969				
Public Affairs								
Class 100 - xxxxxxxxxx		-	89.52%	-	0.00%	0.00%	0.00%	100.00%
Class 100 - All Other		6,174,263	89.52%	5,527,020	100.00%	50.00%	50.00%	0.00%
Class 100 - Total	100	6,174,263	89.52%	5,527,020	100.00%	50.00%	50.00%	0.00%
Class 200 - Stormwater Res		0	90.13%	-	0.00%	0.00%	0.00%	100.00%
Class 200 - Stormwater Non-Res		0	90.13%	-	0.00%	0.00%	0.00%	100.00%
Class 200 - Wastewater Collection Mains		-	90.13%	-	0.00%	0.00%	100.00%	0.00%
Class 200 - All Other - A&G Volume		1,748,000	90.13%	1,575,410	23.58%	50.00%	50.00%	0.00%
Class 200 - All Other - A&G Customer		3,340,000	90.13%	3,010,223	45.05%	50.00%	50.00%	0.00%
Class 200 - All Other - A&G		2,325,833	90.13%	2,096,191	31.37%	50.00%	50.00%	0.00%
Class 200 - Total	200	7,413,833	90.13%	6,681,824	100.00%	50.00%	50.00%	0.00%
Class 300 - xxxxxxxxxx		-	57.42%	-	0.00%	0.00%	0.00%	100.00%
Class 300 - All Other		487,000	57.42%	279,637	100.00%	50.00%	50.00%	0.00%
Class 300 - Total	300	487,000	57.42%	279,637	100.00%	50.00%	50.00%	0.00%
Class 400 - xxxxxxxxxx		-	36.05%	-	0.00%	0.00%	0.00%	100.00%
Class 400 - All Other		9,000	36.05%	3,245	100.00%	50.00%	50.00%	0.00%
Class 400 - Total	400	9,000	36.06%	3,245	100.00%	50.00%	50.00%	0.00%

Direct O&M - Water and Sewer Allocation						Assumptions - 23		
		2025	Actual/Budget	2025	Distribution	Allocation		
		Budget Detail	Factor	Estimated Actual		Water	Wastewater	Stormwater
Class 500 - xxxxxxxxxx		-	100.00%	-	0.00%	0.00%	0.00%	100.00%
Class 500 - All Other		500,000	100.00%	500,000	100.00%	50.00%	50.00%	0.00%
Class 500 - Total	500	500,000	100.00%	500,000	100.00%	50.00%	50.00%	0.00%
Class 800 - xxxxxxxxxx		-	0.00%	-	0.00%	0.00%	0.00%	100.00%
Class 800 - All Other		0	0.00%	-	0.00%	50.00%	50.00%	0.00%
Class 800 - Total	800	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Subtotal Public Affairs		14,584,096	89.08%	12,991,726				

Direct O&M - Water and Sewer Allocation - Operations Class 100						Assumptions - 24		
	2025 Budget Detail	Actual/Budget Factor	2025 Estimated Actual	Distribution	Allocation			
					Water	Wastewater	Stormwater	
Water Direct Costs								
Baxter Treatment Plant	4,436,248	95.24%	4,225,079	4.23%	100.00%	0.00%	0.00%	
Queen Lane Treatment Plant	4,331,035	95.24%	4,124,874	4.13%	100.00%	0.00%	0.00%	
Belmont Treatment Plant	4,152,979	95.24%	3,955,293	3.96%	100.00%	0.00%	0.00%	
Conveyance Headquarters		95.24%	-	0.00%	100.00%	0.00%	0.00%	
Load Control	2,224,269	95.24%	2,118,392	2.12%	100.00%	0.00%	0.00%	
Distribution	18,407,320	95.24%	17,531,116	17.57%	100.00%	0.00%	0.00%	
Pumping	3,163,933	95.24%	3,013,327	3.02%	100.00%	0.00%	0.00%	
Emergency & Support Services		95.24%	-	0.00%	100.00%	0.00%	0.00%	
Sewer Direct Costs								
Biosolids Engr Services		95.24%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Utilization		95.24%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Processing		95.24%	-	0.00%	0.00%	100.00%	0.00%	
NEWPCP	8,793,059	95.24%	8,374,502	8.39%	0.00%	100.00%	0.00%	
SWWPCP	8,326,023	95.24%	7,929,697	7.95%	0.00%	100.00%	0.00%	
SEWPCP	5,397,904	95.24%	5,140,960	5.15%	0.00%	100.00%	0.00%	
Industrial Waste	2,065,161	95.24%	1,966,858	1.97%	0.00%	100.00%	0.00%	
Sewer Maintenance	12,564,416	95.24%	11,966,340	11.99%	0.00%	100.00%	0.00%	
Inlet Cleaning	6,939,453	95.24%	6,609,129	6.62%	0.00%	100.00%	0.00%	
Interceptors/Flow Control	5,810,067	95.24%	5,533,503	5.54%	0.00%	100.00%	0.00%	
GSI Maintenance	2,487,272	95.24%	2,368,876	2.37%	0.00%	100.00%	0.00%	
Collector System Support	1,195,855	95.24%	1,138,931	1.14%	0.00%	100.00%	0.00%	
Allocated Costs								
Treatment Headquarters (50/50)	725,303	95.24%	690,778	0.69%	50.00%	50.00%	0.00%	
Machine Shops (50/50)		95.24%	-	0.00%	50.00%	50.00%	0.00%	
Building Maintenance (50/50)		95.24%	-	0.00%	50.00%	50.00%	0.00%	
Security (50/50)	-	95.24%	-	0.00%	50.00%	50.00%	0.00%	
Operations Admin/Delinquencies/Plumbing. (50/50)	6,827,506	95.24%	6,502,511	6.52%	50.00%	50.00%	0.00%	
Materials Management (50/50)	1,931,179	95.24%	1,839,253	1.84%	50.00%	50.00%	0.00%	
Customer Service (50/50)	1,956,782	95.24%	1,863,638	1.87%	50.00%	50.00%	0.00%	
Warranty Program		95.24%	-	0.00%	50.00%	50.00%	0.00%	
Meter Shop (50/50)	3,049,548	95.24%	2,904,387	2.91%	50.00%	50.00%	0.00%	
Automotive Maintenance (35/65)	-	95.24%	-	0.00%	35.00%	65.00%	0.00%	
Total	104,785,312	95.24%	99,797,444	100.00%	41.95%	58.05%	0.00%	

Direct O&M - Water and Sewer Allocation - Operations Power Costs				Assumptions - 25A		
	2025 Budget Detail	2025 Estimated Actual	Distribution	Water	Allocation Wastewater	Stormwater
Water Direct Costs						
Baxter Treatment Plant		-	0.00%	100.00%	0.00%	0.00%
Queen Lane Treatment Plant		-	0.00%	100.00%	0.00%	0.00%
Belmont Treatment Plant		-	0.00%	100.00%	0.00%	0.00%
Conveyance Headquarters		-	0.00%	100.00%	0.00%	0.00%
Load Control	51.10%	10,288,513	51.10%	100.00%	0.00%	0.00%
Distribution	0.50%	100,670	0.50%	100.00%	0.00%	0.00%
Pumping		-	0.00%	100.00%	0.00%	0.00%
Emergency & Support Services		-	0.00%	100.00%	0.00%	0.00%
Sewer Direct Costs						
Biosolids Engr Services		-	0.00%	0.00%	100.00%	0.00%
Biosolids Utilization		-	0.00%	0.00%	100.00%	0.00%
Biosolids Processing		-	0.00%	0.00%	100.00%	0.00%
NEWPCP	10.50%	2,114,078	10.50%	0.00%	100.00%	0.00%
SWWPCP	26.50%	5,335,530	26.50%	0.00%	100.00%	0.00%
SEWPCP	7.50%	1,510,056	7.50%	0.00%	100.00%	0.00%
Industrial Waste		-	0.00%	0.00%	100.00%	0.00%
Sewer Maintenance		-	0.00%	0.00%	100.00%	0.00%
Inlet Cleaning		-	0.00%	0.00%	100.00%	0.00%
Interceptors/Flow Control	3.90%	785,229	3.90%	0.00%	100.00%	0.00%
GSI Maintenance		-	0.00%	0.00%	100.00%	0.00%
Collector System Support	0.00%	-	0.00%	0.00%	100.00%	0.00%
Allocated Costs						
Treatment Headquarters (50/50)	0.00%	-	0.00%	50.00%	50.00%	0.00%
Machine Shops (50/50)		-	0.00%	50.00%	50.00%	0.00%
Building Maintenance (50/50)		-	0.00%	50.00%	50.00%	0.00%
Security (50/50)		-	0.00%	50.00%	50.00%	0.00%
Operations Admin/Delinquencies/Plumbing. (50/50)		-	0.00%	50.00%	50.00%	0.00%
Materials Management (50/50)		-	0.00%	50.00%	50.00%	0.00%
Customer Service (50/50)		-	0.00%	50.00%	50.00%	0.00%
Warranty Program		-	0.00%	50.00%	50.00%	0.00%
Meter Shop (50/50)		-	0.00%	50.00%	50.00%	0.00%
Automotive Maintenance (35/65)		-	0.00%	35.00%	65.00%	0.00%
Total	100.00%	20,134,076	100.00%	51.60%	48.40%	0.00%

Direct O&M - Water and Sewer Allocation - Operations Gas Costs				Assumptions - 25B		
	2025	2025	Distribution	Allocation		
	Budget Detail	Estimated Actual		Water	Wastewater	Stormwater
Water Direct Costs						
Baxter Treatment Plant		-	0.00%	100.00%	0.00%	0.00%
Queen Lane Treatment Plant		-	0.00%	100.00%	0.00%	0.00%
Belmont Treatment Plant		-	0.00%	100.00%	0.00%	0.00%
Conveyance Headquarters		-	0.00%	100.00%	0.00%	0.00%
Load Control	9.90%	711,539	9.90%	100.00%	0.00%	0.00%
Distribution	2.10%	150,933	2.10%	100.00%	0.00%	0.00%
Pumping		-	0.00%	100.00%	0.00%	0.00%
Emergency & Support Services		-	0.00%	100.00%	0.00%	0.00%
Sewer Direct Costs						
Biosolids Engr Services		-	0.00%	0.00%	100.00%	0.00%
Biosolids Utilization		-	0.00%	0.00%	100.00%	0.00%
Biosolids Processing	52.90%	3,802,065	52.90%	0.00%	100.00%	0.00%
NEWPCP	28.70%	2,062,746	28.70%	0.00%	100.00%	0.00%
SWWPCP	0.00%	-	0.00%	0.00%	100.00%	0.00%
SEWPCP	3.40%	244,367	3.40%	0.00%	100.00%	0.00%
Industrial Waste		-	0.00%	0.00%	100.00%	0.00%
Sewer Maintenance		-	0.00%	0.00%	100.00%	0.00%
Inlet Cleaning		-	0.00%	0.00%	100.00%	0.00%
Interceptors/Flow Control	0.00%	-	0.00%	0.00%	100.00%	0.00%
GSI Maintenance		-	0.00%	0.00%	100.00%	0.00%
Collector System Support	1.80%	129,371	1.80%	0.00%	100.00%	0.00%
Allocated Costs						
Treatment Headquarters (50/50)	1.20%	86,247	1.20%	50.00%	50.00%	0.00%
Machine Shops (50/50)		-	0.00%	50.00%	50.00%	0.00%
Building Maintenance (50/50)		-	0.00%	50.00%	50.00%	0.00%
Security (50/50)		-	0.00%	50.00%	50.00%	0.00%
Operations Admin/Delinquencies/Plumbing. (50/50)		-	0.00%	50.00%	50.00%	0.00%
Materials Management (50/50)		-	0.00%	50.00%	50.00%	0.00%
Customer Service (50/50)		-	0.00%	50.00%	50.00%	0.00%
Warranty Program		-	0.00%	50.00%	50.00%	0.00%
Meter Shop (50/50)		-	0.00%	50.00%	50.00%	0.00%
Automotive Maintenance (35/65)		-	0.00%	35.00%	65.00%	0.00%
Total	100.00%	7,187,268	100.00%	12.60%	87.40%	0.00%

Direct O&M - Water and Sewer Allocation - Operations Class 200 Excluding Power and Gas						Assumptions - 26		
	2025 Budget Detail	Actual/Budget Factor	2025 Estimated Actual	Distribution	Water	Allocation Wastewater	Stormwater	
Water Direct Costs								
Baxter Treatment Plant	2,201,000	88.80%	1,954,438	1.98%	100.00%	0.00%	0.00%	
Queen Lane Treatment Plant	1,439,000	88.80%	1,277,799	1.30%	100.00%	0.00%	0.00%	
Belmont Treatment Plant	1,043,000	88.80%	926,160	0.94%	100.00%	0.00%	0.00%	
Conveyance Headquarters		88.80%	-	0.00%	100.00%	0.00%	0.00%	
Load Control	2,613,450	88.80%	2,320,684	2.36%	100.00%	0.00%	0.00%	
Distribution	3,626,750	88.80%	3,220,472	3.27%	100.00%	0.00%	0.00%	
Pumping	435,000	88.80%	386,270	0.39%	100.00%	0.00%	0.00%	
Emergency & Support Services		88.80%	-	0.00%	100.00%	0.00%	0.00%	
Sewer Direct Costs								
Biosolids Engr Services		88.80%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Utilization	-	88.80%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Processing	29,510,000	88.80%	26,204,210	26.60%	0.00%	100.00%	0.00%	
NEWPCP	16,331,000	88.80%	14,501,557	14.72%	0.00%	100.00%	0.00%	
SWWPCP	4,363,000	88.80%	3,874,245	3.93%	0.00%	100.00%	0.00%	
SEWPCP	2,334,500	88.80%	2,072,983	2.10%	0.00%	100.00%	0.00%	
Industrial Waste	219,000	88.80%	194,467	0.20%	0.00%	100.00%	0.00%	
Sewer Maintenance	3,931,000	88.80%	3,490,639	3.54%	0.00%	100.00%	0.00%	
Inlet Cleaning	59,000	88.80%	52,391	0.05%	0.00%	100.00%	0.00%	
Interceptors/Flow Control	4,945,216	88.80%	4,391,240	4.46%	0.00%	100.00%	0.00%	
GSI Maintenance	8,617,700	88.80%	7,652,322	7.77%	0.00%	100.00%	0.00%	
Collector System Support	620,000	88.80%	550,546	0.56%	0.00%	100.00%	0.00%	
Allocated Costs								
Treatment Headquarters (50/50)	411,000	88.80%	364,959	0.37%	50.00%	50.00%	0.00%	
Machine Shops (50/50)		88.80%	-	0.00%	50.00%	50.00%	0.00%	
Building Maintenance (50/50)		88.80%	-	0.00%	50.00%	50.00%	0.00%	
Security (50/50)	-	88.80%	-	0.00%	50.00%	50.00%	0.00%	
Operations Admin/Delinquencies/Plumbing. (50/50)	23,106,450	88.80%	20,518,003	20.83%	50.00%	50.00%	0.00%	
Materials Management (50/50)	98,000	88.80%	87,022	0.09%	50.00%	50.00%	0.00%	
Customer Service (50/50)	5,010,000	88.80%	4,448,766	4.52%	50.00%	50.00%	0.00%	
Warranty Program		88.80%	-	0.00%	50.00%	50.00%	0.00%	
Meter Shop (50/50)	18,000	88.80%	15,984	0.02%	50.00%	50.00%	0.00%	
Automotive Maintenance (35/65)	-	88.80%	-	0.00%	35.00%	65.00%	0.00%	
Total	110,932,066	88.80%	98,505,157	100.00%	23.15%	76.85%	0.00%	

Direct O&M - Water and Sewer Allocation - Operations Chemical Costs						Assumptions - 27		
	2025	Actual/Budget	2025	Distribution	Allocation			
	Budget Detail	Factor	Estimated Actual		Water	Wastewater	Stormwater	
Water Direct Costs								
Baxter Treatment Plant	2,800,000	100.00%	2,800,000	5.11%	100.00%	0.00%	0.00%	
Queen Lane Treatment Plant	2,250,000	100.00%	2,250,000	4.11%	100.00%	0.00%	0.00%	
Belmont Treatment Plant	2,750,000	100.00%	2,750,000	5.02%	100.00%	0.00%	0.00%	
Conveyance Headquarters	-	100.00%	-	0.00%	100.00%	0.00%	0.00%	
Load Control	-	100.00%	-	0.00%	100.00%	0.00%	0.00%	
Distribution	25,000	100.00%	25,000	0.05%	100.00%	0.00%	0.00%	
Pumping	3,000	100.00%	3,000	0.01%	100.00%	0.00%	0.00%	
Emergency & Support Services	-	100.00%	-	0.00%	100.00%	0.00%	0.00%	
Sewer Direct Costs								
Biosolids Engr Services	-	100.00%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Utilization	-	100.00%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Processing	-	100.00%	-	0.00%	0.00%	100.00%	0.00%	
NEWPCP	1,900,000	100.00%	1,900,000	3.47%	0.00%	100.00%	0.00%	
SWWPCP	1,545,000	100.00%	1,545,000	2.82%	0.00%	100.00%	0.00%	
SEWPCP	947,313	100.00%	947,313	1.73%	0.00%	100.00%	0.00%	
Industrial Waste	-	100.00%	-	0.00%	0.00%	100.00%	0.00%	
Sewer Maintenance	5,000	100.00%	5,000	0.01%	0.00%	100.00%	0.00%	
Inlet Cleaning	2,000	100.00%	2,000	0.00%	0.00%	100.00%	0.00%	
Interceptors/Flow Control	1,800,000	100.00%	1,800,000	3.28%	0.00%	100.00%	0.00%	
GSI Maintenance	13,000	100.00%	13,000	0.02%	0.00%	100.00%	0.00%	
Collector System Support	-	100.00%	-	0.00%	0.00%	100.00%	0.00%	
Allocated Costs								
Treatment Headquarters (50/50)	40,750,000	100.00%	40,750,000	74.35%	50.00%	50.00%	0.00%	
Machine Shops (50/50)	-	100.00%	-	0.00%	50.00%	50.00%	0.00%	
Building Maintenance (50/50)	-	100.00%	-	0.00%	50.00%	50.00%	0.00%	
Security (50/50)	-	100.00%	-	0.00%	50.00%	50.00%	0.00%	
Operations Admin/Delinquencies/Plumbing. (50/50)	-	100.00%	-	0.00%	50.00%	50.00%	0.00%	
Materials Management (50/50)	15,000	100.00%	15,000	0.03%	50.00%	50.00%	0.00%	
Customer Service (50/50)	-	100.00%	-	0.00%	50.00%	50.00%	0.00%	
Warranty Program	-	100.00%	-	0.00%	50.00%	50.00%	0.00%	
Meter Shop (50/50)	-	100.00%	-	0.00%	50.00%	50.00%	0.00%	
Automotive Maintenance (35/65)	-	100.00%	-	0.00%	35.00%	65.00%	0.00%	
Total	54,805,313	100.00%	54,805,313	100.00%	51.47%	48.53%	0.00%	

Direct O&M - Water and Sewer Allocation - Operations Class 300 Excluding Chemicals						Assumptions - 28		
	2025 Budget Detail	Actual/Budget Factor	2025 Estimated Actual	Distribution	Water	Allocation Wastewater	Stormwater	
Water Direct Costs								
Baxter Treatment Plant	2,449,000	82.76%	2,026,739	9.18%	100.00%	0.00%	0.00%	
Queen Lane Treatment Plant	1,300,000	82.76%	1,075,852	4.88%	100.00%	0.00%	0.00%	
Belmont Treatment Plant	848,000	82.76%	701,786	3.18%	100.00%	0.00%	0.00%	
Conveyance Headquarters		82.76%	-	0.00%	100.00%	0.00%	0.00%	
Load Control	197,000	82.76%	163,033	0.74%	100.00%	0.00%	0.00%	
Distribution	439,235	82.76%	363,501	1.65%	100.00%	0.00%	0.00%	
Pumping	537,000	82.76%	444,409	2.01%	100.00%	0.00%	0.00%	
Emergency & Support Services		82.76%	-	0.00%	100.00%	0.00%	0.00%	
Sewer Direct Costs								
Biosolids Engr Services		82.76%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Utilization		82.76%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Processing	25,000	82.76%	20,689	0.09%	0.00%	100.00%	0.00%	
NEWPCP	2,719,000	82.76%	2,250,185	10.20%	0.00%	100.00%	0.00%	
SWWPCP	1,532,000	82.76%	1,267,850	5.75%	0.00%	100.00%	0.00%	
SEWPCP	1,936,500	82.76%	1,602,605	7.26%	0.00%	100.00%	0.00%	
Industrial Waste	81,000	82.76%	67,034	0.30%	0.00%	100.00%	0.00%	
Sewer Maintenance	519,000	82.76%	429,513	1.95%	0.00%	100.00%	0.00%	
Inlet Cleaning	110,000	82.76%	91,034	0.41%	0.00%	100.00%	0.00%	
Interceptors/Flow Control	1,248,000	82.76%	1,032,817	4.68%	0.00%	100.00%	0.00%	
GSI Maintenance	901,000	82.76%	745,648	3.38%	0.00%	100.00%	0.00%	
Collector System Support	-	82.76%	-	0.00%	0.00%	100.00%	0.00%	
Allocated Costs								
Treatment Headquarters (50/50)	11,000	82.76%	9,103	0.04%	50.00%	50.00%	0.00%	
Machine Shops (50/50)		82.76%	-	0.00%	50.00%	50.00%	0.00%	
Building Maintenance (50/50)		82.76%	-	0.00%	50.00%	50.00%	0.00%	
Security (50/50)	-	82.76%	-	0.00%	50.00%	50.00%	0.00%	
Operations Admin/Delinquencies/Plumbing. (50/50)	283,000	82.76%	234,205	1.06%	50.00%	50.00%	0.00%	
Materials Management (50/50)	11,461,835	82.76%	9,485,563	42.99%	50.00%	50.00%	0.00%	
Customer Service (50/50)	17,000	82.76%	14,069	0.06%	50.00%	50.00%	0.00%	
Warranty Program		82.76%	-	0.00%	50.00%	50.00%	0.00%	
Meter Shop (50/50)	49,000	82.76%	40,551	0.18%	50.00%	50.00%	0.00%	
Automotive Maintenance (35/65)	-	82.76%	-	0.00%	35.00%	65.00%	0.00%	
Total	26,663,570	82.76%	22,066,186	100.00%	43.81%	56.19%	0.00%	

Direct O&M - Water and Sewer Allocation - Operations Class 400						Assumptions - 29		
	2025	Actual/Budget	2025	Distribution	Allocation			
	Budget Detail	Factor	Estimated Actual		Water	Wastewater	Stormwater	
Water Direct Costs								
Baxter Treatment Plant	187,000	73.63%	137,683	3.64%	100.00%	0.00%	0.00%	
Queen Lane Treatment Plant	152,000	73.63%	111,914	2.96%	100.00%	0.00%	0.00%	
Belmont Treatment Plant	64,000	73.63%	47,121	1.25%	100.00%	0.00%	0.00%	
Conveyance Headquarters		73.63%	-	0.00%	100.00%	0.00%	0.00%	
Load Control	27,000	73.63%	19,879	0.53%	100.00%	0.00%	0.00%	
Distribution	209,889	73.63%	154,536	4.09%	100.00%	0.00%	0.00%	
Pumping	52,000	73.63%	38,286	1.01%	100.00%	0.00%	0.00%	
Emergency & Support Services		73.63%	-	0.00%	100.00%	0.00%	0.00%	
Sewer Direct Costs								
Biosolids Engr Services		73.63%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Utilization		73.63%	-	0.00%	0.00%	100.00%	0.00%	
Biosolids Processing	-	73.63%	-	0.00%	0.00%	100.00%	0.00%	
NEWPCP	338,000	73.63%	248,860	6.58%	0.00%	100.00%	0.00%	
SWWPCP	279,000	73.63%	205,420	5.43%	0.00%	100.00%	0.00%	
SEWPCP	111,500	73.63%	82,094	2.17%	0.00%	100.00%	0.00%	
Industrial Waste	3,000	73.63%	2,209	0.06%	0.00%	100.00%	0.00%	
Sewer Maintenance	72,000	73.63%	53,012	1.40%	0.00%	100.00%	0.00%	
Inlet Cleaning	16,000	73.63%	11,780	0.31%	0.00%	100.00%	0.00%	
Interceptors/Flow Control	74,000	73.63%	54,484	1.44%	0.00%	100.00%	0.00%	
GSI Maintenance	107,000	73.63%	78,781	2.08%	0.00%	100.00%	0.00%	
Collector System Support	-	73.63%	-	0.00%	0.00%	100.00%	0.00%	
Allocated Costs								
Treatment Headquarters (50/50)	151,000	73.63%	111,177	2.94%	50.00%	50.00%	0.00%	
Machine Shops (50/50)		73.63%	-	0.00%	50.00%	50.00%	0.00%	
Building Maintenance (50/50)		73.63%	-	0.00%	50.00%	50.00%	0.00%	
Security (50/50)	-	73.63%	-	0.00%	50.00%	50.00%	0.00%	
Operations Admin/Delinquencies/Plumbing. (50/50)	3,202,000	73.63%	2,357,547	62.35%	50.00%	50.00%	0.00%	
Materials Management (50/50)	80,000	73.63%	58,902	1.56%	50.00%	50.00%	0.00%	
Customer Service (50/50)	3,000	73.63%	2,209	0.06%	50.00%	50.00%	0.00%	
Warranty Program		73.63%	-	0.00%	50.00%	50.00%	0.00%	
Meter Shop (50/50)	7,000	73.63%	5,154	0.14%	50.00%	50.00%	0.00%	
Automotive Maintenance (35/65)	-	73.63%	-	0.00%	35.00%	65.00%	0.00%	
Total	5,135,389	73.63%	3,781,048	100.00%	47.00%	53.00%	0.00%	

Other Department O&M Actual to Budget Factors											Assumptions - 30A				
	Use		Historical Averages				Actual to Budget Factor								
			1 Year	2 Year	3 Year	5 Year	2024	2023	2022	2021	2020				
Other Department O&M															
Division of Technology															
Salaries & Wages	100	77.03%	75.61%	75.27%	77.03%	77.95%	75.61%	74.88%	81.33%	80.29%	78.96%				
Services	200	75.56%	74.93%	77.10%	75.56%	75.26%	74.93%	79.57%	72.04%	73.96%	75.56%				
Materials and Supplies	300	77.90%	71.57%	77.95%	77.90%	73.28%	71.57%	85.43%	77.81%	63.51%	71.96%				
Equipment	400	0.00%													
Indemnities	500	0.00%													
Transfers	800	0.00%													
Subtotal Division of Technology			74.98%	76.59%	76.10%	75.93%	74.98%	78.41%	74.98%	75.04%	76.27%				
Mayor's Office of Transportation & Utilities															
Salaries & Wages	100	42.53%	49.51%	44.45%	42.53%	63.16%	49.51%	38.26%	38.26%	100.00%	100.00%				
Services	200	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				
Materials and Supplies	300	0.00%													
Equipment	400	0.00%													
Indemnities	500	0.00%													
Transfers	800	0.00%													
Subtotal Mayor's Office of Transportation & Utilities			56.89%	53.26%	51.91%	68.73%	56.89%	48.95%	48.95%	100.00%	100.00%				
Philadelphia Water, Sewer and Stormwater Rate Board															
Salaries & Wages	100	93.15%	103.83%	91.03%	93.15%	94.57%	103.83%	77.59%	97.66%	96.28%	97.61%				
Services	200	53.13%	54.78%	57.76%	53.13%	47.18%	54.78%	60.89%	44.09%	4.04%	73.14%				
Materials and Supplies	300	0.00%				0.00%					0.00%				
Equipment	400	0.00%													
Indemnities	500	0.00%													
Transfers	800	0.00%													
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board			57.88%	59.87%	55.60%	49.65%	57.88%	61.95%	47.21%	9.18%	72.18%				
Public Property															
Salaries & Wages	100	0.00%													
Services	200	99.97%	100.00%	100.00%	99.97%	99.98%	100.00%	100.00%	99.89%	100.00%	100.00%				
Materials and Supplies	300	0.00%													
Equipment	400	0.00%													
Indemnities	500	0.00%													
Transfers	800	0.00%													
Subtotal Public Property			100.00%	100.00%	99.97%	99.98%	100.00%	100.00%	99.89%	100.00%	100.00%				
Fleet Management															
Salaries & Wages	100	77.40%	80.06%	77.16%	77.40%	80.50%	80.06%	74.26%	77.90%	76.93%	95.37%				
Services	200	90.18%	99.88%	99.79%	90.18%	84.81%	99.88%	99.69%	70.96%	68.25%	85.29%				
Materials and Supplies	300	98.70%	99.87%	99.03%	98.70%	88.96%	99.87%	98.19%	98.02%	75.94%	73.63%				
Equipment	400	0.00%													
Indemnities	500	0.00%													
Transfers	800	0.00%													
Subtotal Fleet Management			91.93%	90.38%	88.86%	85.03%	91.93%	88.84%	85.75%	75.03%	83.17%				

Other Department O&M Actual to Budget Factors											Assumptions - 30A				
	Use	Use	Historical Averages				Actual to Budget Factor								
			1 Year	2 Year	3 Year	5 Year	2024	2023	2022	2021	2020				
City Finance															
	Salaries & Wages	100	0.00%												
USE	Benefits	1xx	100.00%	93.20%	92.04%	93.36%	92.36%	93.20%	90.82%	96.31%	93.88%	87.73%			
CITY	Pension	191	100.00%	100.57%	97.69%	100.08%	103.31%	100.57%	94.83%	105.28%	108.16%	106.41%			
PROJECTION	Pension Obligations	190	100.00%	101.15%	99.78%	100.83%	104.85%	101.15%	98.22%	103.85%	120.24%	109.69%			
	Services	200	0.00%												
	Materials and Supplies	300	0.00%												
	Equipment	400	0.00%												
	Indemnities	500	100.00%	99.99%	102.03%	92.88%	71.19%	99.99%	104.07%	78.25%	33.83%	52.13%			
	Transfers	800	0.00%												
	Subtotal City Finance			97.00%	95.29%	96.58%	96.92%	97.00%	93.53%	99.43%	98.74%	96.15%			
City Treasurer															
	Salaries & Wages	100	0.00%												
	Benefits	1xx	0.00%												
	Pension	191	0.00%												
	Pension Obligations	190	0.00%												
	Services	200	78.35%	78.35%				78.35%							
	Materials and Supplies	300	0.00%												
	Equipment	400	0.00%												
	Indemnities	500	0.00%												
	Transfers	800	0.00%												
	Subtotal City Treasurer			78.35%					100.00%						
Revenue															
	Salaries & Wages	100	88.53%	94.10%	90.58%	88.53%	89.38%	94.10%	87.01%	84.45%	88.38%	92.91%			
	Services	200	44.70%	76.35%	57.86%	44.70%	58.63%	76.35%	42.45%	15.83%	65.75%	96.02%			
	Materials and Supplies	300	93.70%	86.34%	105.16%	93.70%	77.47%	86.34%	132.54%	65.55%	61.73%	37.01%			
	Equipment	400	0.00%												
	Indemnities	500	0.00%				0.00%					0.00%			
	Transfers	800	0.00%												
	Subtotal Revenue			88.13%	81.77%	75.52%	79.03%	88.13%	75.49%	62.45%	79.59%	89.23%			
Procurement															
	Salaries & Wages	100	55.72%	0.00%	34.84%	55.72%	65.04%	0.00%	73.74%	99.29%	91.64%	68.65%			
	Services	200	0.00%												
	Materials and Supplies	300	0.00%												
	Equipment	400	0.00%												
	Indemnities	500	0.00%												
	Transfers	800	0.00%												
	Subtotal Procurement			0.00%	34.84%	55.72%	65.04%	0.00%	73.74%	99.29%	91.64%	68.65%			
Law															
	Salaries & Wages	100	96.02%	95.04%	96.37%	96.02%	97.35%	95.04%	97.75%	95.29%	100.00%	100.00%			
	Services	200	99.98%	99.96%	99.98%	99.98%	99.99%	99.96%	99.99%	99.99%	99.99%	100.00%			
	Materials and Supplies	300	99.30%	99.82%	99.03%	99.30%	90.92%	99.82%	98.24%	99.86%	60.69%	96.01%			
	Equipment	400	0.00%												
	Indemnities	500	0.00%												
	Transfers	800	0.00%												
	Subtotal Law			95.89%	97.00%	96.72%	97.76%	95.89%	98.13%	96.14%	99.49%	99.95%			

Other Department O&M Actual to Budget Factors						Assumptions - 30A				
Use	Historical Averages				Actual to Budget Factor					
	1 Year	2 Year	3 Year	5 Year	2024	2023	2022	2021	2020	
Other Department O&M Expenses Summary										
Salaries & Wages	100	84.43%	83.10%	83.25%	84.76%	84.43%	81.70%	83.58%	85.45%	89.14%
Benefits	1xx	93.20%	92.04%	93.36%	92.36%	93.20%	90.82%	96.31%	93.88%	87.73%
Pension	191	100.57%	97.69%	100.08%	103.31%	100.57%	94.83%	105.28%	108.16%	106.41%
Pension Obligations	190	101.15%	99.78%	100.83%	104.85%	101.15%	98.22%	103.85%	120.24%	109.69%
Services	200	79.50%	78.23%	74.90%	76.34%	79.50%	76.76%	67.16%	74.83%	82.97%
Power	220									
Materials and Supplies	300	89.91%	95.77%	92.95%	82.72%	89.91%	102.38%	86.97%	69.80%	66.45%
Chemicals	307									
Equipment	400									
Indemnities	500	99.99%	102.03%	92.88%	71.18%	99.99%	104.07%	78.25%	33.83%	52.10%
Transfers	800									
Total Other Department O&M Expenses Summary		91.96%	90.77%	91.01%	91.55%	91.96%	89.50%	91.54%	92.42%	92.34%
Total Water Fund		91.25%	91.55%	91.41%	91.69%	91.25%	91.86%	91.10%	92.12%	92.22%

Other Department O&M Actual to Budget Factors							Assumptions - 30B				
		Actual					Budget				
		2024	2023	2022	2021	2020	2024	2023	2022	2021	2020
Other Department O&M											
Division of Technology											
Salaries & Wages	100	\$ 9,062,072	\$ 7,970,247	\$ 7,538,568	\$ 7,019,427	\$ 6,869,622	\$ 11,984,930	\$ 10,644,369	\$ 9,268,937	\$ 8,742,629	\$ 8,700,632
Services	200	19,729,175	18,341,276	15,557,123	15,310,229	15,123,111	26,330,084	23,049,397	21,594,698	20,700,879	20,015,542
Materials and Supplies	300	1,296,128	1,316,986	1,233,200	1,301,139	1,535,616	1,810,893	1,541,613	1,584,850	2,048,850	2,133,850
Equipment	400	-	-	-	-	-	-	-	-	-	-
Indemnities	500	-	-	-	-	-	-	-	-	-	-
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Division of Technology		\$ 30,087,375	\$ 27,628,509	\$ 24,328,891	\$ 23,630,795	\$ 23,528,349	\$ 40,125,907	\$ 35,235,379	\$ 32,448,485	\$ 31,492,358	\$ 30,850,024
Mayor's Office of Transportation & Utilities											
Salaries & Wages	100	\$ 135,874	\$ 85,874	\$ 85,874	\$ 202,423	\$ 202,433	\$ 274,424	\$ 224,424	\$ 224,424	\$ 202,424	\$ 202,424
Services	200	47,000	47,000	47,000	30,000	30,000	47,000	47,000	47,000	30,000	30,000
Materials and Supplies	300	-	-	-	-	-	-	-	-	-	-
Equipment	400	-	-	-	-	-	-	-	-	-	-
Indemnities	500	-	-	-	-	-	-	-	-	-	-
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Mayor's Office of Transportation & Utilities		\$ 182,874	\$ 132,874	\$ 132,874	\$ 232,423	\$ 232,433	\$ 321,424	\$ 271,424	\$ 271,424	\$ 232,424	\$ 232,424
Philadelphia Water, Sewer and Stormwater Rate Board											
Salaries & Wages	100	\$ 52,288	\$ 37,187	\$ 44,899	\$ 42,901	\$ 41,760	\$ 50,361	\$ 47,926	\$ 45,973	\$ 44,558	\$ 42,782
Services	200	408,502	432,442	328,591	30,499	548,683	745,700	710,200	745,200	755,200	750,200
Materials and Supplies	300	-	-	-	-	-	-	-	-	-	25,000
Equipment	400	-	-	-	-	-	-	-	-	-	-
Indemnities	500	-	-	-	-	-	-	-	-	-	-
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Philadelphia Water, Sewer and Stormwater		\$ 460,790	\$ 469,629	\$ 373,490	\$ 73,400	\$ 590,443	\$ 796,061	\$ 758,126	\$ 791,173	\$ 799,758	\$ 817,982
Public Property											
Salaries & Wages	100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services	200	5,494,744	4,612,167	4,490,292	4,368,565	4,270,347	5,494,744	4,612,169	4,495,292	4,368,565	4,270,347
Materials and Supplies	300	-	-	-	-	-	-	-	-	-	-
Equipment	400	-	-	-	-	-	-	-	-	-	-
Indemnities	500	-	-	-	-	-	-	-	-	-	-
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Public Property		\$ 5,494,744	\$ 4,612,167	\$ 4,490,292	\$ 4,368,565	\$ 4,270,347	\$ 5,494,744	\$ 4,612,169	\$ 4,495,292	\$ 4,368,565	\$ 4,270,347
Fleet Management											
Salaries & Wages	100	\$ 2,965,211	\$ 2,750,461	\$ 2,741,454	\$ 2,589,222	\$ 2,940,437	\$ 3,703,717	\$ 3,703,717	\$ 3,519,283	\$ 3,365,544	\$ 3,083,114
Services	200	1,487,198	1,484,401	1,056,539	1,016,231	1,269,896	1,489,000	1,489,000	1,489,000	1,489,000	1,489,000
Materials and Supplies	300	4,039,259	3,971,581	3,964,735	3,071,606	3,147,317	4,044,640	4,044,640	4,044,640	4,044,640	4,274,640
Equipment	400	-	-	-	-	-	-	-	-	-	-
Indemnities	500	-	-	-	-	-	-	-	-	-	-
Transfers	800	-	-	-	-	-	-	-	-	-	-
Subtotal Fleet Management		\$ 8,491,668	\$ 8,206,443	\$ 7,762,728	\$ 6,677,059	\$ 7,357,650	\$ 9,237,357	\$ 9,237,357	\$ 9,052,923	\$ 8,899,184	\$ 8,846,754

		Other Department O&M Actual to Budget Factors					Assumptions - 30B				
		Actual					Budget				
		2024	2023	2022	2021	2020	2024	2023	2022	2021	2020
City Finance											
	Salaries & Wages	100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
USE	Benefits	1xx	70,164,023	65,209,456	63,161,240	58,250,740	57,760,775	75,282,849	71,799,993	65,582,257	
CITY	Pension	191	60,819,644	57,818,973	58,970,176	81,201,619	71,612,808	60,475,459	60,972,113	56,012,110	
PROJECTION	Pension Obligations	190	12,561,187	10,794,659	8,541,319	4,514,537	15,686,125	12,418,063	10,990,000	8,225,032	
	Services	200	-	-	-	-	-	-	-	-	
	Materials and Supplies	300	-	-	-	-	-	-	-	-	
	Equipment	400	-	-	-	-	-	-	-	-	
	Indemnities	500	5,999,687	6,243,930	5,868,696	2,537,590	3,909,860	6,000,000	6,000,000	7,500,000	
	Transfers	800	-	-	-	-	-	-	-	-	
	Subtotal City Finance		\$ 149,544,541	\$ 140,067,018	\$ 136,541,431	\$ 146,504,486	\$ 148,969,568	\$ 154,176,371	\$ 149,762,106	\$ 137,319,399	
City Treasurer											
	Salaries & Wages	100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Benefits	1xx	-	-	-	-	-	-	-	-	
	Pension	191	-	-	-	-	-	-	-	-	
	Pension Obligations	190	-	-	-	-	-	-	-	-	
	Services	200	2,076,218	-	-	-	-	2,650,000	-	-	
	Materials and Supplies	300	-	-	-	-	-	-	-	-	
	Equipment	400	-	-	-	-	-	-	-	-	
	Indemnities	500	-	-	-	-	-	-	-	-	
	Transfers	800	-	-	-	-	-	-	-	-	
	Subtotal City Treasurer		\$ 2,076,218	\$ -	\$ -	\$ -	\$ -	\$ 2,650,000	\$ -	\$ -	
Revenue											
	Salaries & Wages	100	\$ 10,154,821	\$ 9,255,027	\$ 9,070,937	\$ 9,763,255	\$ 10,102,618	\$ 10,791,338	\$ 10,637,180	\$ 10,741,609	
	Services	200	3,935,008	2,623,944	817,369	3,395,971	4,959,294	5,154,000	6,181,745	5,165,000	
	Materials and Supplies	300	1,800,531	1,901,231	940,371	885,451	529,102	2,085,500	1,434,500	1,434,500	
	Equipment	400	-	-	-	-	-	-	-	-	
	Indemnities	500	-	-	-	-	-	-	-	5,000	
	Transfers	800	-	-	-	-	-	-	-	-	
	Subtotal Revenue		\$ 15,890,360	\$ 13,780,202	\$ 10,828,677	\$ 14,044,677	\$ 15,591,014	\$ 18,030,838	\$ 18,253,425	\$ 17,341,109	
Procurement											
	Salaries & Wages	100	\$ -	\$ 83,862	\$ 114,475	\$ 101,275	\$ 72,282	\$ 126,961	\$ 113,720	\$ 115,290	
	Services	200	-	-	-	-	-	-	-	-	
	Materials and Supplies	300	-	-	-	-	-	-	-	-	
	Equipment	400	-	-	-	-	-	-	-	-	
	Indemnities	500	-	-	-	-	-	-	-	-	
	Transfers	800	-	-	-	-	-	-	-	-	
	Subtotal Procurement		\$ -	\$ 83,862	\$ 114,475	\$ 101,275	\$ 72,282	\$ 126,961	\$ 113,720	\$ 115,290	
Law											
	Salaries & Wages	100	\$ 3,308,293	\$ 3,319,523	\$ 3,189,335	\$ 2,570,334	\$ 2,569,445	\$ 3,481,095	\$ 3,396,095	\$ 3,346,838	
	Services	200	691,339	691,578	691,536	691,565	691,589	691,614	691,614	691,614	
	Materials and Supplies	300	42,932	42,251	42,950	26,104	41,295	43,010	43,010	43,010	
	Equipment	400	-	-	-	-	-	-	-	-	
	Indemnities	500	-	-	-	-	-	-	-	-	
	Transfers	800	-	-	-	-	-	-	-	-	
	Subtotal Law		\$ 4,042,564	\$ 4,053,352	\$ 3,923,821	\$ 3,288,003	\$ 3,302,329	\$ 4,215,719	\$ 4,130,719	\$ 4,081,462	

Other Department O&M Actual to Budget Factors						Assumptions - 30B					
		Actual					Budget				
		2024	2023	2022	2021	2020	2024	2023	2022	2021	2020
Other Department O&M Expenses Summary											
Salaries & Wages	100	\$ 25,678,559	\$ 23,502,181	\$ 22,785,542	\$ 22,288,837	\$ 22,798,597	\$ 30,412,826	\$ 28,767,431	\$ 27,262,354	\$ 26,083,036	\$ 25,576,798
Benefits	1xx	70,164,023	65,209,456	63,161,240	58,250,740	57,760,775	75,282,849	71,799,993	65,582,257	62,047,800	65,839,194
Pension	191	60,819,644	57,818,973	58,970,176	81,201,619	71,612,808	60,475,459	60,972,113	56,012,110	75,076,794	67,300,000
Pension Obligations	190	12,561,187	10,794,659	8,541,319	4,514,537	15,686,125	12,418,063	10,990,000	8,225,032	3,754,608	14,300,000
Services	200	33,869,184	28,232,808	22,988,450	24,843,060	26,892,920	42,602,142	36,781,125	34,227,804	33,200,258	32,411,703
Power	220	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	300	7,178,850	7,232,049	6,181,256	5,284,300	5,253,330	7,984,043	7,063,763	7,107,000	7,571,000	7,906,000
Chemicals	307	-	-	-	-	-	-	-	-	-	-
Equipment	400	-	-	-	-	-	-	-	-	-	-
Indemnities	500	5,999,687	6,243,930	5,868,696	2,537,590	3,909,860	6,000,000	6,000,000	7,500,000	7,500,000	7,505,000
Transfers	800	-	-	-	-	-	-	-	-	-	-
Total Other Department O&M Expenses Summary		\$ 216,271,134	\$ 199,034,056	\$ 188,496,679	\$ 198,920,683	\$ 203,914,415	\$ 235,175,382	\$ 222,374,425	\$ 205,916,557	\$ 215,233,496	\$ 220,838,695
Total Water Fund		\$ 632,560,091	\$ 605,540,438	\$ 555,058,133	\$ 549,325,840	\$ 546,326,886	\$ 693,225,257	\$ 659,216,348	\$ 609,313,421	\$ 596,300,086	\$ 592,441,170

Other Department O&M - Water and Sewer Allocation						Assumptions - 31		
		2025 Budget Detail	Actual/Budget Factor	2025 Estimated Actual	Distribution	Allocation		
						Water	Wastewater	Stormwater
Other Department O&M								
Division of Technology								
Class 100 - UBIS		2,252,917	77.03%	1,735,399	18.27%	33.30%	33.40%	33.30%
Class 100 - All Other		10,078,709	77.03%	7,763,527	81.73%	61.00%	39.00%	0.00%
Class 100 - Total	100	12,331,626	77.03%	9,498,926	100.00%	55.94%	37.98%	6.08%
Class 200 - UBIS		8,822,369	75.56%	6,666,118	30.83%	28.80%	35.60%	35.60%
Class 200 - All Other		19,797,881	75.56%	14,959,135	69.17%	61.00%	39.00%	0.00%
Class 200 - Total	200	28,620,250	75.56%	21,625,253	100.00%	51.07%	37.95%	10.97%
Class 300 - UBIS		282,000	77.90%	219,684	11.29%	33.30%	33.40%	33.30%
Class 300 - All Other		2,215,110	77.90%	1,725,622	88.71%	61.00%	39.00%	0.00%
Class 300 - Total	300	2,497,110	77.90%	1,945,306	100.00%	57.87%	38.37%	3.76%
Class 400 - UBIS		0	0.00%	-	0.00%	33.30%	33.40%	33.30%
Class 400 - All Other		0	0.00%	-	0.00%	61.00%	39.00%	0.00%
Class 400 - Total	400	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Class 500 - UBIS		0	0.00%	-	0.00%	33.30%	33.40%	33.30%
Class 500 - All Other		0	0.00%	-	0.00%	61.00%	39.00%	0.00%
Class 500 - Total	500	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Class 800 - UBIS		0	0.00%	-	0.00%	33.30%	33.40%	33.30%
Class 800 - All Other		0	0.00%	-	0.00%	61.00%	39.00%	0.00%
Class 800 - Total	800	0	0.00%	-	0.00%	100.00%	0.00%	0.00%
Subtotal Division of Technology		43,448,986		33,069,485				

Other Department O&M - Water and Sewer Allocation						Assumptions - 31		
	2025	Actual/Budget	2025			Allocation		
	Budget Detail	Factor	Estimated Actual	Distribution	Water	Wastewater	Stormwater	
Mayor's Office of Transportation & Utilities								
	100				36.00%	64.00%	0.00%	
	200				36.00%	64.00%	0.00%	
	300				36.00%	64.00%	0.00%	
	400				36.00%	64.00%	0.00%	
	500				36.00%	64.00%	0.00%	
	800				36.00%	64.00%	0.00%	
Subtotal Mayor's Office of Transportation & Utilities								
Philadelphia Water, Sewer and Stormwater Rate Board								
	100				36.00%	64.00%	0.00%	
	200				36.00%	64.00%	0.00%	
	300				36.00%	64.00%	0.00%	
	400				36.00%	64.00%	0.00%	
	500				36.00%	64.00%	0.00%	
	800				36.00%	64.00%	0.00%	
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board								
Public Property								
	100				36.00%	64.00%	0.00%	
	200				36.00%	64.00%	0.00%	
	300				36.00%	64.00%	0.00%	
	400				36.00%	64.00%	0.00%	
	500				36.00%	64.00%	0.00%	
	800				36.00%	64.00%	0.00%	
Subtotal Public Property								
Fleet Management								
	100				36.00%	64.00%	0.00%	
	200				36.00%	64.00%	0.00%	
	300				36.00%	64.00%	0.00%	
	400				36.00%	64.00%	0.00%	
	500				36.00%	64.00%	0.00%	
	800				36.00%	64.00%	0.00%	
Subtotal Fleet Management								

Other Department O&M - Water and Sewer Allocation						Assumptions - 31		
	2025	Actual/Budget	2025			Allocation		
	Budget Detail	Factor	Estimated Actual	Distribution	Water	Wastewater	Stormwater	
City Finance								
	100				36.00%	64.00%	0.00%	
	1xx				NA	NA	NA	
	191				NA	NA	NA	
	190				NA	NA	NA	
	200				36.00%	64.00%	0.00%	
	300				36.00%	64.00%	0.00%	
	400				36.00%	64.00%	0.00%	
	500				37.00%	63.00%	0.00%	
	800				36.00%	64.00%	0.00%	
Subtotal City Finance								
City Treasurer								
	100				42.73%	57.27%	0.00%	
	1xx (270)				42.73%	57.27%	0.00%	
	191 (270)				42.73%	57.27%	0.00%	
	190 (270)				42.73%	57.27%	0.00%	
	200				42.73%	57.27%	0.00%	
	300				42.73%	57.27%	0.00%	
	400				42.73%	57.27%	0.00%	
	500				42.73%	57.27%	0.00%	
	800				42.73%	57.27%	0.00%	
Subtotal City Treasurer								
Revenue								
	100				33.40%	33.30%	33.30%	
	200				33.40%	33.30%	33.30%	
	300				33.40%	33.30%	33.30%	
	400				33.40%	33.30%	33.30%	
	500				33.40%	33.30%	33.30%	
	800				33.40%	33.30%	33.30%	
Subtotal Revenue								

Other Department O&M - Water and Sewer Allocation						Assumptions - 31		
	2025	Actual/Budget	2025		Allocation			
	Budget Detail	Factor	Estimated Actual	Distribution	Water	Wastewater	Stormwater	
Procurement								
	100				36.00%	64.00%	0.00%	
	200				36.00%	64.00%	0.00%	
	300				36.00%	64.00%	0.00%	
	400				36.00%	64.00%	0.00%	
	500				36.00%	64.00%	0.00%	
	800				36.00%	64.00%	0.00%	
Subtotal Procurement								
Law								
	100				37.00%	63.00%	0.00%	
	200				37.00%	63.00%	0.00%	
	300				37.00%	63.00%	0.00%	
	400				37.00%	63.00%	0.00%	
	500				37.00%	63.00%	0.00%	
	800				37.00%	63.00%	0.00%	
Subtotal Law								

WTP Sludge Costs Growth

Assumptions - 32

	Use	Averages Growth								
		1 Year	3 Year	5 Year	2025	2026	2027	2028	2029	2030
WTP Sludge Costs	8.06%	7.72%	8.06%	7.16%						
Projected WTP Sludge Costs	\$ 17,029,950	\$ 18,946,626	\$ 20,111,801	\$ 21,221,934	\$ 23,541,661	\$ 24,857,362				
Annual Growth		11.25%	6.15%	5.52%	10.93%	5.59%				

NOTE: ONLY REQUIRED FOR PROJECTIONS BEYOND FY 2038. PROJECTIONS THRU FY2038 REFLECT ALLOCATIONS FROM SCOS.

Liquidated Encumbrance Ratio					Assumptions - 33							
	Use	Historical Averages			Liquidated Encumbrance Ratio							
		1 Year	3 Year	5 Year	2024	2023	2022	2021	2020			
Actual		16.45%	15.93%	15.29%	16.45%	12.79%	19.07%	13.26%	15.02%			
Budget	47,045,804	0.00%	11.24%	14.25%	0.00%	16.70%	18.85%	18.90%	20.01%			
Ratio: Liquidated Encumbrances to Total Class 200 & 300 O&M												
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Liquidated Encumbrance Ratio		15.93%	15.93%	15.93%	15.93%	15.93%	15.93%	15.93%	15.93%	15.93%	15.93%	15.93%
Projected Liquidated Encumbrance	41,357,744	44,066,500	45,252,915	47,045,804	48,907,985	50,865,927	52,904,378	55,023,969	57,229,342	59,523,991	61,911,553	

Liquidated Encumbrance Ratio	Class 200 (Excluding SMIP/GARP) & 300 O&M					Liquidated Encumbrances					Assumptions - 33
	2024	2023	2022	2021	2020	2024	2023	2022	2021	2020	
Actual	\$ 221,677,993	\$ 228,568,879	\$ 193,011,008	\$ 180,970,946	\$ 178,829,696	\$ 36,458,634	\$ 29,235,493	\$ 36,805,325	\$ 23,992,624	\$ 26,861,077	
Budget	259,686,529	239,527,632	212,239,723	211,678,750	199,943,616	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	
Liquidated Encumbrance Ratio	2036 15.93%	2037 15.93%	2038 15.93%	2039 15.93%	2040 15.93%	2041 15.93%	2042 15.93%	2043 15.93%	2044 15.93%	2045 15.93%	2046 15.93%
Projected Liquidated Encumbrance	64,395,816	66,980,721	69,670,370	72,469,035	75,381,162	78,411,377	81,564,499	84,845,542	88,259,726	91,812,486	95,509,478

Liquidated Encumbrance Water/Sewer Allocation

Assumptions - 34

Not in Use

Rate Stabilization Fund Balance Allocation b/w W & WW

Assumptions - 35

	2025
Rate Stabilization Fund Beginning Balance (Combined)	132,438,000
Water	40%
Wastewater	60%

Revenue/Operating Fund Balance Allocation b/w W & WW

Assumptions - 36

	2025	Allocation	
		Water	Wastewater
Revenue Beginning Balance (Combined)	159,425,601	40.0%	60.0%
Residual Fund Beginning Balance (Combined)	30,847,151	40.0%	60.0%

Construction Fund Balance and CIP Inflation			Assumptions - 37							
	2025	Allocation	Allocation of CIP Budget (From Capital Projects Sheet)							
			2025	2026	2027	2028	2029	2030	2031	
Construction Fund Beginning Balance (Combined)	967,386,252									
Construction Fund Beginning Balance (Water)	393,972,379	40.7%	39.0%	44.4%	44.8%	43.3%	42.4%	41.9%	41.4%	
Construction Fund Beginning Balance (Wastewater)	573,413,873	59.3%	61.0%	55.6%	55.2%	56.7%	57.6%	58.1%	58.6%	
CIP Inflation			Allocation of CIP Budget (From Capital Projects Sheet - Scenario 2 Excluding Pennvest & WIFIA)							
Low	0.0%		2025	2026	2027	2028	2029	2030	2031	
Medium	5.0%		40.7%	44.4%	44.8%	43.3%	42.4%	41.9%	41.4%	
High	5.0%		59.3%	55.6%	55.2%	56.7%	57.6%	58.1%	58.6%	
Base Year	2026									

Transfer to General Fund Adjustment							Assumptions - 38	
Description	Water	2025	2026	2027	2028	2029	2030	
Additional Transfer								
xxxxxx	0%	-	-	-	-	-	-	
xxxxxx	0%	-	-	-	-	-	-	
xxxxxx	0%	-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Water Allocation								
xxxxxx		-	-	-	-	-	-	
xxxxxx		-	-	-	-	-	-	
xxxxxx		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Wastewater Allocation								
xxxxxx		-	-	-	-	-	-	
xxxxxx		-	-	-	-	-	-	
xxxxxx		-	-	-	-	-	-	
Total		-	-	-	-	-	-	

NOTE: CURRENTLY NOT IN USE

Stormwater IA GA Projections **Assumptions - 39**

Factor	1000					
Average IA Per Parcel	Residential	Use	Non Residential	Use	Condominium	Use
	(Sq Ft)	(1,000 Sq Ft)	(Sq Ft)	(1,000 Sq Ft)	(Sq Ft)	(1,000 Sq Ft)
Non-Discount						
Water & Sewer	1,190	1.190	16,269.14	16.269	11,324.63	11.325
SW Only	1,190	1.190	2,763.14	2.763	9,195.97	9.196
Discount: Elderly, Education & Charities						
Water & Sewer	1,190	1.190	55,170.72	55.171	20,172.38	20.172
SW Only	1,190	1.190	17,975.27	17.975	-	0.000
Discount PHA						
Water & Sewer	1,190	1.190	34,342.41	34.342	6,158.00	6.158
SW Only	1,190	1.190	1,337.91	1.338	-	0.000
xxxxxxx						
Water & Sewer		0.000		0.000		0.000
SW Only		0.000		0.000		0.000
Average GA Per Parcel	Residential	Use	Non Residential	Use	Condominium	Use
	(Sq Ft)	(1,000 Sq Ft)	(Sq Ft)	(1,000 Sq Ft)	(Sq Ft)	(1,000 Sq Ft)
Non-Discount						
Water & Sewer	2,100	2.100	28,872.02	28.872	15,994.16	15.994
SW Only	2,100	2.100	9,207.76	9.208	14,332.26	14.332
Discount: Elderly, Education & Charities						
Water & Sewer	2,100	2.100	100,441.38	100.441	38,736.40	38.736
SW Only	2,100	2.100	33,443.80	33.444	-	0.000
Discount PHA						
Water & Sewer	2,100	2.100	62,877.83	62.878	9,358.00	9.358
SW Only	2,100	2.100	3,280.02	3.280	-	0.000
xxxxxxxxx						
Water & Sewer		0.000		0.000		0.000
SW Only		0.000		0.000		0.000

FY24 data input used for calculated projections

Note - Elderly Discounts refers to Senior Citizen Discount

Stormwater Deductions Projections **Assumptions - 40**

Factor 1,000

IA and GA For Use (1,000 Sq Ft)

Total credits	2025	2026	2027	2028	2029	2030
Parcels	1,455	1,509	1,560	1,608	1,650	1,692
Impervious Area	121,405,370	126,400,740	130,614,720	133,638,690	137,216,750	140,721,640
		4,995,370	4,213,980	3,023,970	3,578,060	3,504,890
Gross Area	363,563,060	373,213,920	382,083,380	389,762,840	397,996,390	406,156,760
		9,650,860	8,869,460	7,679,460	8,233,550	8,160,370

Total credits	2025	2026	2027	2028	2029	2030
Parcels	1,455	1,509	1,560	1,608	1,650	1,692
Impervious Area	121,405	126,401	130,615	133,639	137,217	140,722
Gross Area	363,563	373,214	382,083	389,763	397,996	406,157

NOT IN USE

NOT IN USE

NOT IN USE

Choose Credit Allocation	0
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Stormwater Deductions Projections Assumptions - 40

Factor	1,000								
	Use-Percent Allocation for projection of Credits			Existing (0)-Percent Allocation for projection of Credits			Alternative (1)-Percent Allocation for projection of Credits		
	Parcels	Impervious Area	Gross Area	Parcels	Impervious Area	Gross Area	Parcels	Impervious Area	Gross Area
Residential									
Non-Discount									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Discount: Elderly, Education & Charities									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Discount PHA									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xxxxxxx (NOT IN USE)									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non Residential									
Non-Discount									
Water & Sewer	58.6%	77.9%	69.2%	58.55%	77.95%	69.24%	0.0%	0.0%	0.0%
SW Only	23.3%	11.9%	21.0%	23.34%	11.94%	21.04%	0.0%	0.0%	0.0%
Discount: Elderly, Education & Charities									
Water & Sewer	12.7%	5.3%	7.1%	12.71%	5.30%	7.09%	0.0%	0.0%	0.0%
SW Only	1.7%	0.3%	0.3%	1.66%	0.34%	0.26%	0.0%	0.0%	0.0%
Discount PHA									
Water & Sewer	0.1%	0.0%	0.0%	0.08%	0.04%	0.01%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
xxxxxxx (NOT IN USE)									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Condominiums									
Non-Discount									
Water & Sewer	3.3%	4.2%	2.2%	3.32%	4.23%	2.19%	0.0%	0.0%	0.0%
SW Only	0.3%	0.0%	0.0%	0.25%	0.04%	0.03%	0.0%	0.0%	0.0%
Discount: Elderly, Education & Charities									
Water & Sewer	0.1%	0.2%	0.2%	0.08%	0.18%	0.15%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
Discount PHA									
Water & Sewer	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
xxxxxxx (NOT IN USE)									
Water & Sewer	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%

Appeals	Use	Average		Projection	2025	2026	2027	2028	2029	2030
Annual Impervious Area Loss Per Parcel	6.168	6,168	5-Year Average	INPUT FROM SW UOS WORKBOOK						
Annual Gross Area Loss Per Parcel (sf)	1.056	1,056	5-Year Average	INPUT FROM SW UOS WORKBOOK						
# of Appeals				INPUT PROJECTED OF APPEALS FROM SW UOS WORKBOOK	122	244	366	488	610	732

Note - Elderly Discounts refers to Senior Citizen Discount

Stormwater Deductions Projections Assumptions - 40

Factor 1,000

Exemptions

Choose Exemption Allocation 0

COMMUNITY GARDENS HISTORICAL DISTRIBUTION OF PARCELS, IMPERVIOUS AREA AND GROSS AREA

	Use-Percent Allocation for projection of Exemptions			Existing (0)-Percent Allocation for projection of Exemptions			Alternative (1)-Percent Allocation for projection of Exemptions		
	Parcels	Impervious Area	Gross Area	Parcels	Impervious Area	Gross Area	Parcels	Impervious Area	Gross Area
Residential									
Non-Discount									
Water & Sewer	0.0%	3.0%	0.5%	0.00%	2.97%	0.50%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
Discount: Elderly, Education & Charities									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Discount PHA									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xxxxxxx (NOT IN USE)									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non Residential									
Non-Discount									
Water & Sewer	3.6%	6.0%	12.8%	3.57%	6.01%	12.81%	0.0%	0.0%	0.0%
SW Only	55.4%	52.6%	31.6%	55.36%	52.61%	31.65%	0.0%	0.0%	0.0%
Discount: Elderly, Education & Charities									
Water & Sewer	8.0%	9.5%	45.8%	8.04%	9.52%	45.79%	0.0%	0.0%	0.0%
SW Only	28.1%	20.9%	7.2%	28.13%	20.87%	7.24%	0.0%	0.0%	0.0%
Discount PHA									
Water & Sewer	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
SW Only	4.9%	8.0%	2.0%	4.91%	8.02%	2.02%	0.0%	0.0%	0.0%
xxxxxxx (NOT IN USE)									
Water & Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Condominiums									
Non-Discount									
Water & Sewer	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
Discount: Elderly, Education & Charities									
Water & Sewer	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
Discount PHA									
Water & Sewer	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
xxxxxxx (NOT IN USE)									
Water & Sewer	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%
SW Only	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.0%	0.0%	0.0%

Note - Elderly Discounts refers to Senior Citizen Discount

Stormwater Deductions Projections **Assumptions - 40**

Factor 1,000

IA and GA For Use (1,000 Sq Ft) **Community Gardens Projections -Source UOS Book**

Total Community Gardens	2025	2026	2027	2028	2029	2030
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Parcels Growth Per Year	7	7	7	7	7	7
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Impervious Area Per Parcel	232	232	232	232	232	232
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Gross Area Per Parcel	9,672	9,672	9,672	9,672	9,672	9,672
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Total Community Gardens	2025	2026	2027	2028	2029	2030
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Parcels	7	7	7	7	7	7
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Impervious Area	1.622	1.622	1.622	1.622	1.622	1.622
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Gross Area	67.704	67.704	67.704	67.704	67.704	67.704
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SMIP/GARP ALLOCATION

Allocation of SMIP/GARP	Sanitary	Stormwater
	40.00%	60.00%

Constants

Assumptions - 41

BILLING FREQUENCY

Senior Citizens

5/8" Meter	12.00
> 5/8" Meter	12.00

General Service (Residential)

5/8" Meter	12.00
> 5/8" Meter	12.00

General Service (Commercial)

5/8" Meter	12.00
> 5/8" Meter	12.00

General Service (Industrial)

5/8" Meter	12.00
> 5/8" Meter	12.00

General Service (Public Utilities)

5/8" Meter	12.00
> 5/8" Meter	12.00

General Service (Excluding Senior Citizens)

5/8" Meter

> 5/8" Meter

General Service (Including Senior Citizens)

5/8" Meter

> 5/8" Meter

PHA	12.00
Charities & Schools	12.00
Hospital/University	12.00
Hand Billed	12.00
Scheduled	12.00
xxxxxxxxxx	12.00
xxxxxxxxxx	12.00
Fire Service	12.00
Public Fire (Hydrants)	12.00
Sewer Only	12.00
Groundwater	12.00

Available Historical O&M Cost Data

Assumptions - 42

- 2024
- 2023
- 2022
- 2021
- 2020

List of years provided for Drop Down Lists

Debt Service Assumptions		Assumptions - 43					
Proposed Debt Service Revenue Bonds		2025	2026	2027	2028	2029	2030
Term (yrs)		30	30	30	30	30	30
Interest Rate		5.00%	5.00%	5.00%	6.00%	6.00%	6.00%
Issuance Costs		0.60%	0.60%	0.60%	1.00%	1.00%	1.00%
Month of Sale (July=1)		1	1	1	1	1	1
Capitalized Interest term (yrs)		0	0	0	0	0	0
Interest Only Period (years)		0	0	0	0	0	0
Initial Payment Adjustment (months)		4	4	4	4	4	4
Fund Debt Service Reserve		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

FINPLAN25_26.XLS

CUSTOMER

Index	Description	Table
Customer	Customer Worksheet	
Customer - 1	Water - Accounts	Schedule BV-2: Table 1-2, Table 3-2, and Appendix A
Customer - 1A	Water Customer Account Growth	Schedule BV-2: Appendix A
Customer - 2	Water Only	
Customer - 2B	Water Only Billed Volume Growth	
Customer - 3	Water - Billed Volume (Mcf)	Schedule BV-2: Table 3-3
Customer - 4	Water - Billed Volume Per Account (Mcf/Account)	Schedule BV-2: Table 1-2, Table 1-3, and Appendix A
Customer - 4A	Water - Billed Volume Per Account Growth	Schedule BV-2: Table 1-3 and Appendix A
Customer - 5	Water - Existing Rates	Schedule BV-2: Table 3-4
Customer - 6	Water - Calculated Billings (prior to adjustment factor)	Schedule BV-2: Table 3-6
Customer - 7	Water - Retail - Billings Under Existing Rates	
Customer - 8	Water - General Service Collections	Schedule BV-2: Table 3-7
Customer - 9	Water - Wholesale	Schedule BV-2: Table 3-3, Table 3-6 and Table 3-7
Customer - 10	Water - Revenue Summary	Schedule BV-2: Table 2-1
Customer - 11	Sewer - Accounts	Schedule BV-2: Table 6-2
Customer - 11A	Sewer Customer Account Growth	
Customer - 12	Sewer - Billed Volume (Mcf)	Schedule BV-2: Table 6-4
Customer - 13	Sewer - Billed Volume Per Account (Mcf/Account)	
Customer - 13A	Sewer - Billed Volume Per Account Growth	
Customer - 14	Sewer - Existing Rates	Schedule BV-2: Table 6-9
Customer - 15	Sewer - Calculated Billings (prior to adjustment factor)	Schedule BV-2: Table 6-10
Customer - 16	Sewer - Retail - Billings Under Existing Rates	
Customer - 17	Sewer - Retail - Collections	Schedule BV-2: Table 6-11
Customer - 18	Sewer - Surcharge	Schedule BV-2: Table 6-10
Customer - 19	Sewer - Wholesale	Schedule BV-2: Table 6-4, Table 6-5, Table 6-10 and Table 6-13
Customer - 20	Sanitary and Stormwater Sewer - Revenue Summary	Schedule BV-2: Table 2-1, Table 6-11 and Table 6-14
Customer - 21	Stormwater - Units of Service	
Customer - 22	Number of Parcels-Credits	
Customer - 23	Number of Parcels-Appeals (Cumulative Annual Projection)	
Customer - 24	Number of Community Gardens Parcels	
Customer - 25	Number of Billable Parcels-After Community Gardens	Schedule BV-2: Table 6-3, Appendix H Table 6
Customer - 26	Number of Non-Exempt Accounts	Schedule BV-2: Table 6-2, Appendix H Table 8
Customer - 27	Initial Impervious Area	Schedule BV-2: Table 6-8
Customer - 28	Deductions: Impervious Area Credits	Schedule BV-2: Table 6-8
Customer - 29	Deductions: Impervious Area Appeals	Schedule BV-2: Table 6-8
Customer - 30	Deductions: IA Community Gardens	Schedule BV-2: Table 6-8
Customer - 31	Final Impervious Area	Schedule BV-2: Table 6-8, Appendix H Table 6
Customer - 32	Initial Gross Area	Schedule BV-2: Table 6-7
Customer - 33	Deductions: Gross Area Credits	Schedule BV-2: Table 6-7

Index	Description	Table
Customer - 34	Deductions: Gross Area Appeals (sf)	Schedule BV-2: Table 6-7
Customer - 35	Deductions: GA Community Gardens	Schedule BV-2: Table 6-7
Customer - 36	Final Gross Area (sf)	Schedule BV-2: Table 6-7, Appendix H Table 6
Customer - 37	Stormwater - Existing Rates	Schedule BV-2: Table 6-9
Customer - 38	Stormwater - Calculated Billings (prior to adjustment factor)	Schedule BV-2: Table 6-10
Customer - 39	Stormwater - Retail - Billings Under Existing Rates (after adjustment factor)	
Customer - 40	Stormwater - Retail - Collections	
Customer - 41	Detail Stormwater - Retail - Collections	Schedule BV-2: Table 6-12

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water - Accounts												Customer - 1
Senior Citizens												
5/8" Meter	Account - SC 5/8	22,738	22,215	22,052	21,764	22,197	22,197	22,197	22,197	22,197	22,197	22,197
> 5/8" Meter	Account - SC > 5/8	8	8	11	15	15	15	15	15	15	15	15
Total Senior Citizens		22,746	22,223	22,063	21,779	22,212	22,212	22,212	22,212	22,212	22,212	22,212
General Service (Residential)												
5/8" Meter	Account - Res 5/8	411,877	420,516	422,630	418,466	421,790	421,790	421,790	421,790	421,790	421,790	421,790
> 5/8" Meter	Account - Res > 5/8	9,851	10,962	12,542	13,802	15,183	15,183	15,183	15,183	15,183	15,183	15,183
Total General Service (Residential)		421,728	431,478	435,172	432,268	436,973	436,973	436,973	436,973	436,973	436,973	436,973
General Service (Commercial)												
5/8" Meter	Account - Com 5/8	27,807	28,074	28,028	27,762	27,827	27,827	27,827	27,827	27,827	27,827	27,827
> 5/8" Meter	Account - Com > 5/8	8,732	9,177	9,729	10,114	10,381	10,381	10,381	10,381	10,381	10,381	10,381
Total General Service (Commercial)		36,539	37,251	37,757	37,876	38,208	38,208	38,208	38,208	38,208	38,208	38,208
General Service (Industrial)												
5/8" Meter	Account - Ind 5/8	506	509	501	487	486	479	472	465	458	458	458
> 5/8" Meter	Account - Ind > 5/8	548	543	556	550	558	563	568	573	578	578	578
Total General Service (Industrial)		1,054	1,052	1,057	1,037	1,044	1,042	1,040	1,038	1,036	1,036	1,036
General Service (Public Utilities)												
5/8" Meter	Account - Pub Util 5/8	72	75	79	82	86	86	86	86	86	86	86
> 5/8" Meter	Account - Pub Util > 5/8	101	106	119	125	138	138	138	138	138	138	138
Total General Service (Public Utilities)		173	181	198	207	224	224	224	224	224	224	224
General Service (Excluding Senior Citizens)												
5/8" Meter		440,262	449,174	451,238	446,797	450,189	450,182	450,175	450,168	450,161	450,161	450,161
> 5/8" Meter		19,232	20,788	22,946	24,591	26,260	26,265	26,270	26,275	26,280	26,280	26,280
Total General Service (excluding SC)		459,494	469,962	474,184	471,388	476,449	476,447	476,445	476,443	476,441	476,441	476,441
General Service (Including Senior Citizens)												
5/8" Meter		463,000	471,389	473,290	468,561	472,386	472,379	472,372	472,365	472,358	472,358	472,358
> 5/8" Meter		19,240	20,796	22,957	24,606	26,275	26,280	26,285	26,290	26,295	26,295	26,295
Total General Service (including SC)		482,240	492,185	496,247	493,167	498,661	498,659	498,657	498,655	498,653	498,653	498,653
PHA	Account - PHA	5,715	5,718	5,666	5,524	5,444	5,444	5,444	5,444	5,444	5,444	5,444
Charity and Schools	Account - Charities/Schoo	1,945	1,858	1,834	1,692	1,595	1,595	1,595	1,595	1,595	1,595	1,595
Hospital/University	Account - Hospital/Univer	292	140	138	115	119	119	119	119	119	119	119
Hand Billed	Account - Hand Billed	233	230	232	228	223	223	223	223	223	223	223
Scheduled	Account - Scheduled	3	5	6	6	5	5	5	5	5	5	5
xxxxxxxxxx	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Fire Service	Account - Fire Service	5,606	5,860	6,837	6,977	6,890	6,890	6,890	6,890	6,890	6,890	6,890
Fire Hydrants	Account - No Growth	25,202	25,161	25,142	25,142	25,150	25,150	25,150	25,150	25,150	25,150	25,150
Total		521,236	531,157	536,102	532,851	538,087	538,085	538,083	538,081	538,079	538,079	538,079
Fire Service (Unmetered)	Account - Fire Service Unr	9,965	10,453	11,389	12,479	13,571	13,571	13,571	13,571	13,571	13,571	13,571

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Customer Account Growth												
											Customer - 1A	
<i>Annual Growth</i>												
Senior Citizens												
5/8" Meter		-3.08%	-2.30%	-0.73%	-1.31%	1.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-11.11%	0.00%	37.50%	36.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Senior Citizens		-3.08%	-2.30%	-0.72%	-1.29%	1.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-0.39%	2.10%	0.50%	-0.99%	0.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		10.87%	11.28%	14.41%	10.05%	10.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		-0.15%	2.31%	0.86%	-0.67%	1.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-1.19%	0.96%	-0.16%	-0.95%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		1.48%	5.10%	6.02%	3.96%	2.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		-0.57%	1.95%	1.36%	0.32%	0.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-1.56%	0.59%	-1.57%	-2.79%	-0.21%	-1.44%	-1.46%	-1.48%	-1.51%	0.00%	0.00%
> 5/8" Meter		-0.36%	-0.91%	2.39%	-1.08%	1.45%	0.90%	0.89%	0.88%	0.87%	0.00%	0.00%
Total General Service (Industrial)		-0.94%	-0.19%	0.48%	-1.89%	0.68%	-0.19%	-0.19%	-0.19%	-0.19%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		-2.70%	4.17%	5.33%	3.80%	4.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.02%	4.95%	12.26%	5.04%	10.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	4.62%	9.39%	4.55%	8.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.44%	2.02%	0.46%	-0.98%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		6.03%	8.09%	10.38%	7.17%	6.79%	0.02%	0.02%	0.02%	0.02%	0.00%	0.00%
Total General Service (excluding SC)		-0.19%	2.28%	0.90%	-0.59%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-0.57%	1.81%	0.40%	-1.00%	0.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		6.02%	8.09%	10.39%	7.18%	6.78%	0.02%	0.02%	0.02%	0.02%	0.00%	0.00%
Total General Service (including SC)		-0.33%	2.06%	0.83%	-0.62%	1.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PHA												
Charity and Schools		-10.08%	-4.47%	-1.29%	-7.74%	-5.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-28.08%	-52.05%	-1.43%	-16.67%	3.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		-3.32%	-1.29%	0.87%	-1.72%	-2.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Scheduled		0.00%	66.67%	20.00%	0.00%	-16.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		1.23%	4.53%	16.67%	2.05%	-1.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		-1.09%	-0.16%	-0.08%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total		-0.44%	1.90%	0.93%	-0.61%	0.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Service (Unmetered)		8.64%	4.89%	8.96%	9.57%	8.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2-Year Average Growth												
Senior Citizens												
5/8" Meter		-0.56%	-2.69%	-1.52%	-1.02%	0.33%	0.99%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		6.90%	-5.72%	17.26%	36.93%	16.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Senior Citizens		-0.56%	-2.69%	-1.51%	-1.00%	0.34%	0.99%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-0.83%	0.85%	1.30%	-0.24%	-0.10%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		13.20%	11.07%	12.83%	12.21%	10.03%	4.88%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		-0.56%	1.07%	1.58%	0.09%	0.21%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-0.78%	-0.12%	0.40%	-0.56%	-0.36%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.61%	3.27%	5.55%	4.98%	3.30%	1.31%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		0.00%	0.68%	1.65%	0.84%	0.60%	0.44%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-1.64%	-0.49%	-0.50%	-2.18%	-1.51%	-0.82%	-1.45%	-1.47%	-1.49%	-0.76%	0.00%
> 5/8" Meter		-0.18%	-0.64%	0.73%	0.64%	0.18%	1.17%	0.89%	0.88%	0.88%	0.44%	0.00%
Total General Service (Industrial)		-0.89%	-0.57%	0.14%	-0.72%	-0.62%	0.24%	-0.19%	-0.19%	-0.19%	-0.10%	0.00%
General Service (Public Utilities)												
5/8" Meter		4.45%	0.67%	4.75%	4.56%	4.34%	2.41%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		1.01%	3.47%	8.55%	8.59%	7.69%	5.07%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		2.40%	2.29%	6.98%	6.94%	6.36%	4.03%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.83%	0.78%	1.24%	-0.26%	-0.12%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		7.54%	7.05%	9.23%	8.76%	6.98%	3.35%	0.02%	0.02%	0.02%	0.01%	0.00%
Total General Service (excluding SC)		-0.52%	1.04%	1.59%	0.15%	0.24%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-0.82%	0.61%	1.11%	-0.30%	-0.10%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		7.54%	7.05%	9.23%	8.78%	6.98%	3.35%	0.02%	0.02%	0.02%	0.01%	0.00%
Total General Service (including SC)		-0.52%	0.86%	1.44%	0.10%	0.24%	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%
PHA												
Charity and Schools		-6.67%	-1.36%	-0.43%	-1.71%	-1.98%	-0.73%	0.00%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-8.66%	-41.28%	-31.25%	-9.37%	-7.14%	1.72%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		-1.67%	-2.31%	-0.21%	-0.44%	-1.96%	-1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
Scheduled		-13.40%	29.10%	41.42%	9.54%	-8.71%	-8.71%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		10.85%	2.87%	10.43%	9.12%	0.39%	-0.63%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		-0.43%	-0.63%	-0.12%	-0.04%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
Total		-0.45%	0.73%	1.42%	0.16%	0.18%	0.49%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Service (Unmetered)		12.96%	6.75%	6.90%	9.26%	9.16%	4.28%	0.00%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
3-Year Average Growth												
Senior Citizens												
5/8" Meter		0.55%	-1.14%	-2.04%	-1.45%	-0.03%	0.22%	0.66%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		4.55%	4.55%	6.92%	23.31%	23.31%	10.89%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Senior Citizens		0.55%	-1.14%	-2.04%	-1.44%	-0.02%	0.22%	0.66%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		0.00%	0.14%	0.73%	0.53%	0.10%	-0.07%	0.26%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		13.88%	12.55%	12.18%	11.90%	11.47%	6.58%	3.23%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		0.25%	0.39%	1.00%	0.83%	0.42%	0.14%	0.36%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-0.39%	-0.20%	-0.14%	-0.05%	-0.29%	-0.24%	0.08%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		3.66%	3.43%	4.18%	5.02%	4.19%	2.19%	0.87%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		0.52%	0.65%	0.91%	1.21%	0.85%	0.40%	0.29%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-1.35%	-0.90%	-0.85%	-1.27%	-1.53%	-1.49%	-1.04%	-1.46%	-1.48%	-1.00%	-0.50%
> 5/8" Meter		0.24%	-0.43%	0.36%	0.12%	0.91%	0.42%	1.08%	0.89%	0.88%	0.58%	0.29%
Total General Service (Industrial)		-0.53%	-0.66%	-0.22%	-0.54%	-0.25%	-0.48%	0.10%	-0.19%	-0.19%	-0.13%	-0.06%
General Service (Public Utilities)												
5/8" Meter		7.47%	4.35%	2.20%	4.43%	4.67%	2.87%	1.60%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		1.36%	2.30%	6.33%	7.37%	9.19%	5.06%	3.35%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		3.73%	3.13%	4.60%	6.16%	7.36%	4.20%	2.67%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.03%	0.11%	0.68%	0.49%	0.08%	-0.08%	0.25%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		8.28%	7.72%	8.15%	8.54%	8.10%	4.61%	2.23%	0.02%	0.02%	0.01%	0.01%
Total General Service (excluding SC)		0.27%	0.41%	0.99%	0.86%	0.46%	0.16%	0.36%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		0.00%	0.05%	0.54%	0.40%	0.07%	-0.06%	0.27%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		8.28%	7.72%	8.15%	8.55%	8.11%	4.61%	2.22%	0.02%	0.02%	0.01%	0.01%
Total General Service (including SC)		0.29%	0.33%	0.85%	0.75%	0.44%	0.16%	0.37%	0.00%	0.00%	0.00%	0.00%
PHA		-1.25%	-1.10%	-1.21%	-1.13%	-1.62%	-1.32%	-0.49%	0.00%	0.00%	0.00%	0.00%
Charity and Schools		-7.23%	-5.94%	-5.35%	-4.54%	-4.96%	-4.55%	-1.95%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-17.02%	-26.32%	-30.21%	-26.70%	-5.27%	-4.82%	1.15%	0.00%	0.00%	0.00%	0.00%
Hand Billed		-2.96%	-1.55%	-1.26%	-0.72%	-1.02%	-1.31%	-0.74%	0.00%	0.00%	0.00%	0.00%
Scheduled		-9.14%	7.72%	25.99%	25.99%	0.00%	-5.90%	-5.90%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		7.28%	8.70%	7.28%	7.57%	5.55%	0.26%	-0.42%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		-0.29%	-0.34%	-0.44%	-0.08%	-0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%
Total		0.26%	0.33%	0.79%	0.74%	0.43%	0.12%	0.33%	0.00%	0.00%	0.00%	0.00%
Fire Service (Unmetered)		10.17%	10.20%	7.48%	7.79%	9.09%	6.02%	2.84%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
5-Year Average Growth												
Senior Citizens												
5/8" Meter		2.41%	0.77%	-0.28%	-1.09%	-1.10%	-0.48%	-0.02%	0.13%	0.39%	0.00%	0.00%
> 5/8" Meter		14.87%	9.86%	9.46%	16.47%	10.76%	13.40%	13.40%	6.40%	0.00%	0.00%	0.00%
Total Senior Citizens		2.41%	0.77%	-0.28%	-1.09%	-1.09%	-0.47%	-0.01%	0.13%	0.39%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		0.39%	0.47%	0.52%	-0.02%	0.40%	0.48%	0.06%	-0.04%	0.16%	0.00%	0.00%
> 5/8" Meter		15.33%	14.69%	13.46%	12.42%	11.31%	9.04%	6.73%	3.90%	1.93%	0.00%	0.00%
Total General Service (Residential)		0.62%	0.72%	0.78%	0.27%	0.68%	0.71%	0.25%	0.08%	0.22%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-0.22%	-0.05%	-0.07%	-0.35%	-0.22%	0.01%	-0.18%	-0.14%	0.05%	0.00%	0.00%
> 5/8" Meter		3.44%	4.19%	4.41%	4.05%	3.82%	3.52%	2.50%	1.31%	0.52%	0.00%	0.00%
Total General Service (Commercial)		0.58%	0.90%	0.97%	0.72%	0.78%	0.90%	0.51%	0.24%	0.17%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-0.92%	-0.73%	-1.01%	-1.42%	-1.11%	-1.09%	-1.50%	-1.48%	-1.22%	-1.18%	-0.89%
> 5/8" Meter		-0.07%	-0.11%	0.44%	0.00%	0.29%	0.54%	0.90%	0.60%	1.00%	0.71%	0.53%
Total General Service (Industrial)		-0.49%	-0.41%	-0.26%	-0.68%	-0.38%	-0.23%	-0.23%	-0.36%	-0.02%	-0.15%	-0.12%
General Service (Public Utilities)												
5/8" Meter		10.35%	9.34%	6.38%	4.44%	3.05%	3.62%	2.77%	1.71%	0.96%	0.00%	0.00%
> 5/8" Meter		4.00%	3.33%	4.17%	4.77%	6.87%	6.44%	5.42%	3.01%	2.00%	0.00%	0.00%
Total General Service (Public Utilities)		6.38%	5.57%	5.02%	4.64%	5.30%	5.30%	4.36%	2.50%	1.59%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		0.35%	0.43%	0.48%	-0.04%	0.36%	0.45%	0.04%	-0.05%	0.15%	0.00%	0.00%
> 5/8" Meter		8.43%	8.80%	8.66%	8.14%	7.68%	6.43%	4.79%	2.75%	1.34%	0.02%	0.01%
Total General Service (excluding SC)		0.62%	0.73%	0.80%	0.30%	0.69%	0.73%	0.27%	0.10%	0.21%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		0.44%	0.45%	0.44%	-0.09%	0.29%	0.40%	0.04%	-0.04%	0.16%	0.00%	0.00%
> 5/8" Meter		8.43%	8.80%	8.66%	8.14%	7.68%	6.43%	4.80%	2.75%	1.34%	0.02%	0.01%
Total General Service (including SC)		0.70%	0.73%	0.75%	0.24%	0.61%	0.67%	0.26%	0.10%	0.22%	0.00%	0.00%
PHA		-0.62%	-0.05%	-0.92%	-1.35%	-1.52%	-0.97%	-0.98%	-0.80%	-0.29%	0.00%	0.00%
Charity and Schools		-5.69%	-5.94%	-5.52%	-5.40%	-5.91%	-3.89%	-3.01%	-2.75%	-1.17%	0.00%	0.00%
Hospital/University		-10.27%	-22.26%	-23.04%	-19.96%	-21.76%	-16.43%	-3.20%	-2.92%	0.69%	0.00%	0.00%
Hand Billed		-2.90%	-2.72%	-1.87%	-1.10%	-1.54%	-0.87%	-0.62%	-0.79%	-0.44%	0.00%	0.00%
Scheduled		8.45%	10.76%	8.45%	8.45%	10.76%	10.76%	0.00%	-3.58%	-3.58%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		6.44%	9.07%	8.53%	8.87%	4.47%	4.21%	3.29%	0.15%	-0.25%	0.00%	0.00%
Fire Hydrants		-0.13%	-0.16%	-0.22%	-0.22%	-0.26%	-0.04%	-0.01%	0.01%	0.01%	0.00%	0.00%
Total		0.66%	0.71%	0.72%	0.26%	0.55%	0.64%	0.26%	0.07%	0.20%	0.00%	0.00%
Fire Service (Unmetered)		8.93%	7.98%	8.85%	9.83%	8.15%	6.37%	5.36%	3.57%	1.69%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Only												Customer - 2
Accounts												
Senior Citizens												
5/8" Meter	Account - No Growth	20	20	20	19	21	21	21	21	21	21	21
> 5/8" Meter	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Total Senior Citizens		20	20	20	19	21	21	21	21	21	21	21
General Service (Residential)												
5/8" Meter	Account - No Growth	1,232	1,234	1,235	1,200	1,215	1,215	1,215	1,215	1,215	1,215	1,215
> 5/8" Meter	Account - No Growth	1,011	1,034	1,139	1,136	1,102	1,102	1,102	1,102	1,102	1,102	1,102
Total General Service (Residential)		2,243	2,268	2,374	2,336	2,317	2,317	2,317	2,317	2,317	2,317	2,317
General Service (Commercial)												
5/8" Meter	Account - No Growth	105	106	108	106	107	107	107	107	107	107	107
> 5/8" Meter	Account - No Growth	793	804	901	895	870	870	870	870	870	870	870
Total General Service (Commercial)		898	910	1,009	1,001	977	977	977	977	977	977	977
General Service (Industrial)												
5/8" Meter	Account - No Growth	3	3	3	3	3	3	3	3	3	3	3
> 5/8" Meter	Account - No Growth	40	39	43	38	38	38	38	38	38	38	38
Total General Service (Industrial)		43	42	46	41	41	41	41	41	41	41	41
General Service (Public Utilities)												
5/8" Meter	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
> 5/8" Meter	Account - No Growth	3	3	5	5	5	5	5	5	5	5	5
Total General Service (Public Utilities)		3	3	5	5	5	5	5	5	5	5	5
General Service (Excluding Senior Citizens)												
5/8" Meter		1,340	1,343	1,346	1,309	1,325	1,325	1,325	1,325	1,325	1,325	1,325
> 5/8" Meter		1,847	1,880	2,088	2,074	2,015	2,015	2,015	2,015	2,015	2,015	2,015
Total General Service (excluding SC)		3,187	3,223	3,434	3,383	3,340	3,340	3,340	3,340	3,340	3,340	3,340
General Service (Including Senior Citizens)												
5/8" Meter		1,360	1,363	1,366	1,328	1,346	1,346	1,346	1,346	1,346	1,346	1,346
> 5/8" Meter		1,847	1,880	2,088	2,074	2,015	2,015	2,015	2,015	2,015	2,015	2,015
Total General Service (including SC)		3,207	3,243	3,454	3,402	3,361	3,361	3,361	3,361	3,361	3,361	3,361
PHA												
Charities & Schools	Account - No Growth	2	1	1	1	1	1	1	1	1	1	1
Hospital/University	Account - No Growth	38	39	41	34	26	26	26	26	26	26	26
Hand Billed	Account - No Growth	9	3	3	3	3	3	3	3	3	3	3
Scheduled	Account - No Growth	25	25	27	27	25	25	25	25	25	25	25
xxxxxxxxxx	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Fire Service	Account - Fire Service	5,487	5,734	6,837	6,973	6,880	6,880	6,880	6,880	6,880	6,880	6,880
Fire Hydrants	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Total		8,768	9,045	10,363	10,440	10,296	10,296	10,296	10,296	10,296	10,296	10,296

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Billed Volume (Mcf)												
Senior Citizens												
5/8" Meter	Volume - No Growth	116	103	134	105	78	78	78	78	78	78	78
> 5/8" Meter	Volume - No Growth	-	-	-	-	-	-	-	-	-	-	-
Total Senior Citizens		116	103	134	105	78	78	78	78	78	78	78
General Service (Residential)												
5/8" Meter	Volume - No Growth	9,170	9,610	9,066	9,434	8,756	8,756	8,756	8,756	8,756	8,756	8,756
> 5/8" Meter	Volume - No Growth	2,741	2,834	2,468	3,020	2,522	2,522	2,522	2,522	2,522	2,522	2,522
Total General Service (Residential)		11,911	12,443	11,535	12,454	11,278	11,278	11,278	11,278	11,278	11,278	11,278
General Service (Commercial)												
5/8" Meter	Volume - No Growth	1,483	1,349	1,528	1,502	1,366	1,366	1,366	1,366	1,366	1,366	1,366
> 5/8" Meter	Volume - No Growth	38,502	19,889	13,319	17,253	16,973	16,973	16,973	16,973	16,973	16,973	16,973
Total General Service (Commercial)		39,986	21,238	14,847	18,754	18,339	18,339	18,339	18,339	18,339	18,339	18,339
General Service (Industrial)												
5/8" Meter	Volume - No Growth	35	31	35	59	54	54	54	54	54	54	54
> 5/8" Meter	Volume - No Growth	16,147	4,793	4,467	1,914	355	355	355	355	355	355	355
Total General Service (Industrial)		16,182	4,824	4,502	1,973	409	409	409	409	409	409	409
General Service (Public Utilities)												
5/8" Meter	Volume - No Growth	-	-	-	-	-	-	-	-	-	-	-
> 5/8" Meter	Volume - No Growth	1	7	15	114	175	175	175	175	175	175	175
Total General Service (Public Utilities)		1	7	15	114	175	175	175	175	175	175	175
General Service (Excluding Senior Citizens)												
5/8" Meter		10,689	10,989	10,629	10,994	10,176	10,176	10,176	10,176	10,176	10,176	10,176
> 5/8" Meter		57,391	27,524	20,270	22,301	20,025	20,025	20,025	20,025	20,025	20,025	20,025
Total General Service (excluding SC)		68,080	38,513	30,899	33,295	30,201	30,201	30,201	30,201	30,201	30,201	30,201
General Service (Including Senior Citizens)												
5/8" Meter		10,805	11,092	10,763	11,099	10,254	10,254	10,254	10,254	10,254	10,254	10,254
> 5/8" Meter		57,391	27,524	20,270	22,301	20,025	20,025	20,025	20,025	20,025	20,025	20,025
Total General Service (including SC)		68,196	38,616	31,033	33,400	30,279	30,279	30,279	30,279	30,279	30,279	30,279
PHA												
Charities & Schools	Volume - No Growth	59	41	65	37	43	43	43	43	43	43	43
Hospital/University	Volume - No Growth	34	23	69	122	53	53	53	53	53	53	53
Hand Billed	Volume - No Growth	62,675	97,896	97,212	88,367	93,181	93,181	93,181	93,181	93,181	93,181	93,181
Scheduled	Volume - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx	Volume - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx	Volume - No Growth	-	-	-	-	-	-	-	-	-	-	-
Fire Service	Volume - No Growth	100	34	100	676	426	426	426	426	426	426	426
Fire Hydrants	Volume - No Growth	-	-	-	-	-	-	-	-	-	-	-
Total		131,962	137,419	129,170	123,283	124,512	124,513	124,513	124,513	124,513	124,513	124,513

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Only Customer Account Growth												
											Customer - 2A	
<i>Annual Growth</i>												
Senior Citizens												
5/8" Meter		0.00%	0.00%	0.00%	-5.00%	10.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Senior Citizens		-9.09%	0.00%	0.00%	-5.00%	10.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-2.14%	0.16%	0.08%	-2.83%	1.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-5.87%	2.27%	10.15%	-0.26%	-2.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		-3.86%	1.11%	4.67%	-1.60%	-0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-5.41%	0.95%	1.89%	-1.85%	0.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-4.69%	1.39%	12.06%	-0.67%	-2.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		-4.77%	1.34%	10.88%	-0.79%	-2.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-2.44%	-2.50%	10.26%	-11.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Industrial)		-2.27%	-2.33%	9.52%	-10.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
> 5/8" Meter		0.00%	0.00%	66.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	0.00%	66.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-2.40%	0.22%	0.22%	-2.75%	1.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-5.28%	1.79%	11.06%	-0.67%	-2.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (excluding SC)		-4.09%	1.13%	6.55%	-1.49%	-1.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-2.37%	0.22%	0.22%	-2.78%	1.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-5.38%	1.79%	11.06%	-0.67%	-2.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (including SC)		-4.13%	1.12%	6.51%	-1.51%	-1.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PHA		-98.57%	-50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Charity and Schools		-66.07%	2.63%	5.13%	-17.07%	-23.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-83.02%	-66.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		4.17%	0.00%	8.00%	0.00%	-7.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Scheduled		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		1.12%	4.50%	19.24%	1.99%	-1.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-3.65%	3.16%	14.57%	0.74%	-1.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2-Year Average Growth												
Senior Citizens												
5/8" Meter		0.00%	0.00%	0.00%	-2.53%	2.47%	5.13%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Senior Citizens		-4.65%	-4.65%	0.00%	-2.53%	2.47%	5.13%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-1.12%	-1.00%	0.12%	-1.39%	-0.81%	0.62%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		4.32%	-1.88%	6.14%	4.82%	-1.64%	-1.51%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		1.23%	-1.40%	2.88%	1.49%	-1.21%	-0.41%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-1.40%	-2.28%	1.42%	0.00%	-0.46%	0.47%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		4.15%	-1.70%	6.59%	5.51%	-1.74%	-1.41%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		3.46%	-1.77%	6.00%	4.88%	-1.60%	-1.21%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		1.27%	-2.47%	3.68%	-1.29%	-5.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Industrial)		1.18%	-2.30%	3.43%	-1.20%	-5.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
> 5/8" Meter		0.00%	0.00%	29.10%	29.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	0.00%	29.10%	29.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-1.14%	-1.10%	0.22%	-1.27%	-0.78%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		4.17%	-1.81%	6.32%	5.03%	-1.76%	-1.43%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (excluding SC)		1.84%	-1.52%	3.80%	2.45%	-1.38%	-0.64%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-1.12%	-1.08%	0.22%	-1.29%	-0.73%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		4.11%	-1.86%	6.32%	5.03%	-1.76%	-1.43%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (including SC)		1.79%	-1.54%	3.78%	2.42%	-1.36%	-0.60%	0.00%	0.00%	0.00%	0.00%	0.00%
PHA		-87.60%	-91.55%	-29.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Charity and Schools		-40.13%	-40.99%	3.87%	-6.63%	-20.37%	-12.55%	0.00%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-55.28%	-76.21%	-42.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		6.60%	2.06%	3.92%	3.92%	-3.77%	-3.77%	0.00%	0.00%	0.00%	0.00%	0.00%
Scheduled		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		10.95%	2.80%	11.63%	10.28%	0.31%	-0.67%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		5.65%	-0.30%	8.72%	7.44%	-0.32%	-0.69%	0.00%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
3-Year Average Growth												
Senior Citizens												
5/8" Meter		3.57%	0.00%	0.00%	-1.70%	1.64%	1.64%	3.39%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Senior Citizens		-1.61%	-3.13%	-3.13%	-1.70%	1.64%	1.64%	3.39%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-0.54%	-0.69%	-0.64%	-0.87%	-0.52%	-0.54%	0.41%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		1.95%	3.63%	1.98%	3.96%	2.15%	-1.09%	-1.01%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		0.56%	1.19%	0.58%	1.36%	0.72%	-0.81%	-0.27%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-0.63%	-0.62%	-0.91%	0.32%	0.31%	-0.31%	0.31%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		3.51%	3.22%	2.69%	4.12%	2.66%	-1.16%	-0.94%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		2.99%	2.74%	2.28%	3.69%	2.40%	-1.07%	-0.81%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		0.85%	0.00%	1.60%	-1.70%	-0.86%	-4.04%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Industrial)		0.79%	0.00%	1.49%	-1.58%	-0.80%	-3.76%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
> 5/8" Meter		0.00%	0.00%	18.56%	18.56%	18.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	0.00%	18.56%	18.56%	18.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.54%	-0.69%	-0.66%	-0.78%	-0.45%	-0.52%	0.41%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.58%	3.37%	2.31%	3.94%	2.34%	-1.18%	-0.96%	0.00%	0.00%	0.00%	0.00%
Total General Service (excluding SC)		1.22%	1.60%	1.10%	2.01%	1.20%	-0.92%	-0.43%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-0.49%	-0.68%	-0.65%	-0.79%	-0.42%	-0.49%	0.45%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.52%	3.33%	2.27%	3.94%	2.34%	-1.18%	-0.96%	0.00%	0.00%	0.00%	0.00%
Total General Service (including SC)		1.20%	1.57%	1.07%	1.99%	1.20%	-0.91%	-0.40%	0.00%	0.00%	0.00%	0.00%
PHA		-75.62%	-80.26%	-80.74%	-20.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Charity and Schools		-30.25%	-28.34%	-28.46%	-3.64%	-12.64%	-14.09%	-8.55%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-51.73%	-59.45%	-61.60%	-30.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		2.82%	4.35%	4.00%	2.60%	0.00%	-2.53%	-2.53%	0.00%	0.00%	0.00%	0.00%
Scheduled		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		7.22%	8.76%	8.01%	8.32%	6.26%	0.21%	-0.45%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		3.54%	4.81%	4.43%	5.99%	4.41%	-0.22%	-0.46%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
5-Year Average Growth												
Senior Citizens												
5/8" Meter		3.30%	1.03%	2.13%	-1.02%	0.98%	0.98%	0.98%	0.98%	2.02%	0.00%	0.00%
> 5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Senior Citizens		2.13%	-0.97%	-0.97%	-2.89%	-0.93%	0.98%	0.98%	0.98%	2.02%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-0.43%	-0.45%	-0.27%	-0.97%	-0.71%	-0.28%	-0.31%	-0.33%	0.25%	0.00%	0.00%
> 5/8" Meter		2.51%	5.19%	3.61%	4.11%	0.52%	1.74%	1.28%	-0.66%	-0.61%	0.00%	0.00%
Total General Service (Residential)		0.83%	1.89%	1.48%	1.31%	-0.14%	0.65%	0.43%	-0.48%	-0.16%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		0.00%	0.19%	0.19%	-0.37%	-0.73%	0.38%	0.19%	-0.19%	0.19%	0.00%	0.00%
> 5/8" Meter		3.06%	5.30%	4.73%	4.13%	0.90%	1.87%	1.59%	-0.70%	-0.57%	0.00%	0.00%
Total General Service (Commercial)		2.67%	4.62%	4.18%	3.59%	0.71%	1.70%	1.43%	-0.64%	-0.48%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		0.00%	-5.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		0.00%	0.52%	1.97%	-0.52%	-1.51%	-1.02%	-0.52%	-2.44%	0.00%	0.00%	0.00%
Total General Service (Industrial)		0.00%	0.00%	1.84%	-0.48%	-1.40%	-0.95%	-0.48%	-2.28%	0.00%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
> 5/8" Meter		0.00%	0.00%	10.76%	10.76%	10.76%	10.76%	10.76%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	0.00%	10.76%	10.76%	10.76%	10.76%	10.76%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.40%	-0.41%	-0.24%	-0.92%	-0.71%	-0.22%	-0.27%	-0.31%	0.24%	0.00%	0.00%
> 5/8" Meter		2.68%	5.11%	4.06%	4.03%	0.66%	1.76%	1.40%	-0.71%	-0.58%	0.00%	0.00%
Total General Service (excluding SC)		1.32%	2.59%	2.25%	1.94%	0.10%	0.94%	0.72%	-0.55%	-0.26%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-0.35%	-0.39%	-0.20%	-0.92%	-0.68%	-0.21%	-0.25%	-0.29%	0.27%	0.00%	0.00%
> 5/8" Meter		2.67%	5.09%	4.03%	4.01%	0.64%	1.76%	1.40%	-0.71%	-0.58%	0.00%	0.00%
Total General Service (including SC)		1.32%	2.57%	2.23%	1.91%	0.10%	0.94%	0.72%	-0.54%	-0.24%	0.00%	0.00%
PHA												
Charity and Schools		-18.70%	-17.00%	-18.21%	-20.34%	-25.33%	-7.31%	-7.79%	-8.71%	-5.22%	0.00%	0.00%
Hospital/University		-33.84%	-46.27%	-48.14%	-41.82%	-43.69%	-19.73%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		1.68%	2.59%	3.26%	4.18%	0.82%	0.00%	0.00%	-1.53%	-1.53%	0.00%	0.00%
Scheduled		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		6.37%	9.04%	8.96%	9.36%	4.86%	4.63%	3.71%	0.13%	-0.27%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		3.54%	5.63%	5.58%	5.85%	2.50%	3.27%	2.62%	-0.13%	-0.28%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Only Billed Volume Growth												
											Customer - 2B	
<i>Annual Growth</i>												
Senior Citizens												
5/8" Meter		13.45%	-11.25%	29.72%	-21.87%	-25.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Senior Citizens		13.45%	-11.25%	29.72%	-21.87%	-25.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		2.03%	4.79%	-5.65%	4.05%	-7.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		8.95%	3.37%	-12.89%	22.36%	-16.49%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		3.54%	4.46%	-7.30%	7.97%	-9.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-13.90%	-9.05%	13.25%	-1.70%	-9.07%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-34.12%	-48.34%	-33.03%	29.53%	-1.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		-33.54%	-46.88%	-30.09%	26.32%	-2.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		68.27%	-12.86%	14.10%	68.10%	-8.21%	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-72.05%	-70.31%	-6.80%	-57.15%	-81.44%	-0.08%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Industrial)		-72.00%	-70.19%	-6.67%	-56.18%	-79.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
> 5/8" Meter		0.00%	516.67%	106.76%	645.10%	53.07%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	516.67%	106.76%	645.10%	53.07%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.40%	2.81%	-3.28%	3.43%	-7.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-51.66%	-52.04%	-26.35%	10.02%	-10.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (excluding SC)		-47.41%	-43.43%	-19.77%	7.75%	-9.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-0.27%	2.66%	-2.97%	3.12%	-7.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-51.66%	-52.04%	-26.35%	10.02%	-10.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (including SC)		-47.37%	-43.38%	-19.64%	7.63%	-9.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PHA		-10.74%	-29.83%	57.25%	-43.78%	16.12%	1.18%	0.00%	0.00%	0.00%	0.00%	0.00%
Charity and Schools		-8.10%	-9.85%	-14.50%	-1.43%	-22.13%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-2.87%	-33.14%	203.10%	77.96%	-56.36%	-0.38%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		541.73%	56.20%	-0.70%	-9.10%	5.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Scheduled		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		-0.40%	-66.06%	194.38%	579.10%	-36.97%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-6.08%	4.14%	-6.00%	-4.56%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2-Year Average Growth												
Senior Citizens												
5/8" Meter		6.15%	0.34%	7.29%	0.68%	-23.71%	-13.69%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Senior Citizens		5.29%	0.34%	7.29%	0.68%	-23.71%	-13.69%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-1.73%	3.40%	-0.57%	-0.92%	-1.73%	-3.66%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-2.92%	6.12%	-5.10%	3.24%	1.09%	-8.62%	-0.01%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		-2.01%	4.00%	-1.59%	0.04%	-1.12%	-4.84%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-1.08%	-11.51%	1.49%	5.51%	-5.46%	-4.63%	0.01%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		13.46%	-41.66%	-41.18%	-6.86%	12.89%	-0.81%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		12.80%	-40.59%	-39.06%	-6.03%	11.14%	-1.11%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		29.72%	21.09%	-0.29%	38.49%	24.22%	-3.92%	0.28%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-5.54%	-71.20%	-47.40%	-36.80%	-71.80%	-56.94%	-0.04%	0.00%	0.00%	0.00%	0.00%
Total General Service (Industrial)		-5.49%	-71.11%	-47.25%	-36.05%	-69.86%	-54.47%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
> 5/8" Meter		0.00%	148.33%	257.07%	292.50%	237.72%	23.90%	0.14%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	148.33%	257.07%	292.50%	237.72%	23.90%	0.14%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-1.58%	1.19%	-0.28%	0.02%	-2.16%	-3.79%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		6.17%	-51.85%	-40.57%	-9.99%	-0.61%	-5.24%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (excluding SC)		4.83%	-45.46%	-32.63%	-7.02%	-1.14%	-4.76%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-1.50%	1.18%	-0.19%	0.03%	-2.40%	-3.88%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		6.17%	-51.85%	-40.57%	-9.99%	-0.61%	-5.24%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (including SC)		4.83%	-45.41%	-32.54%	-7.00%	-1.22%	-4.79%	0.00%	0.00%	0.00%	0.00%	0.00%
PHA												
Charity and Schools		8.61%	-8.98%	-12.21%	-8.20%	-12.39%	-11.75%	0.01%	0.00%	0.00%	0.00%	0.00%
Hospital/University		17.94%	-19.41%	42.36%	132.25%	-11.87%	-34.06%	-0.19%	0.00%	0.00%	0.00%	0.00%
Hand Billed		-8.68%	216.60%	24.54%	-4.99%	-2.10%	2.69%	0.00%	0.00%	0.00%	0.00%	0.00%
Scheduled		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		-89.08%	-41.86%	-0.05%	347.11%	106.89%	-20.60%	0.01%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-5.05%	-1.11%	-1.06%	-5.28%	-1.82%	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
3-Year Average Growth												
Senior Citizens												
5/8" Meter		4.64%	0.00%	9.31%	-3.47%	-8.94%	-16.50%	-9.35%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Senior Citizens		2.62%	-0.54%	9.31%	-3.47%	-8.94%	-16.50%	-9.35%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-4.13%	0.39%	0.29%	0.95%	-3.05%	-1.15%	-2.45%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		-12.69%	-0.87%	-0.63%	3.29%	-3.80%	0.72%	-5.83%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		-6.40%	0.10%	0.09%	1.50%	-3.22%	-0.75%	-3.25%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-3.93%	-3.81%	-3.92%	0.42%	0.41%	-3.66%	-3.11%	0.01%	0.00%	0.00%	0.00%
> 5/8" Meter		-3.05%	-12.72%	-38.92%	-23.48%	-5.15%	8.42%	-0.54%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		-3.08%	-12.25%	-37.28%	-22.30%	-4.78%	7.29%	-0.74%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-12.08%	13.61%	18.71%	18.68%	20.75%	15.77%	-2.63%	0.19%	0.00%	0.00%	0.00%
> 5/8" Meter		35.80%	-35.78%	-57.40%	-50.87%	-57.99%	-57.01%	-42.98%	-0.03%	0.00%	0.00%	0.00%
Total General Service (Industrial)		35.54%	-35.67%	-57.29%	-50.41%	-56.07%	-55.05%	-40.82%	0.00%	0.00%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
> 5/8" Meter		0.00%	83.38%	133.62%	356.29%	186.76%	125.31%	15.36%	0.10%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	83.38%	133.62%	356.29%	186.76%	125.31%	15.36%	0.10%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-4.14%	-0.13%	-0.32%	0.94%	-2.53%	-1.44%	-2.54%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.81%	-18.54%	-44.53%	-27.03%	-10.06%	-0.41%	-3.52%	0.00%	0.00%	0.00%	0.00%
Total General Service (excluding SC)		1.58%	-14.65%	-37.97%	-21.21%	-7.78%	-0.76%	-3.20%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-4.06%	-0.13%	-0.22%	0.90%	-2.59%	-1.60%	-2.60%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.80%	-18.54%	-44.53%	-27.03%	-10.06%	-0.41%	-3.52%	0.00%	0.00%	0.00%	0.00%
Total General Service (including SC)		1.58%	-14.63%	-37.90%	-21.18%	-7.79%	-0.82%	-3.22%	0.00%	0.00%	0.00%	0.00%
PHA												
Charity and Schools		-1.67%	2.07%	-10.86%	-8.75%	-13.10%	-8.44%	-7.99%	0.01%	0.00%	0.00%	0.00%
Hospital/University		-9.23%	-2.39%	25.32%	53.35%	33.03%	-8.20%	-24.24%	-0.13%	0.00%	0.00%	0.00%
Hand Billed		-14.49%	9.21%	115.11%	12.13%	-1.63%	-1.40%	1.78%	0.00%	0.00%	0.00%	0.00%
Scheduled		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		-76.92%	-84.06%	-0.17%	89.31%	132.70%	62.38%	-14.25%	0.01%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-8.88%	-2.08%	-2.77%	-2.24%	-3.23%	-1.22%	0.33%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
5-Year Average Growth												
Senior Citizens												
5/8" Meter		10.27%	3.33%	5.69%	0.27%	-5.33%	-7.69%	-5.46%	-10.26%	-5.72%	0.00%	0.00%
> 5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Senior Citizens		10.27%	1.88%	4.47%	-0.06%	-5.33%	-7.69%	-5.46%	-10.26%	-5.72%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-3.12%	-2.10%	-2.72%	-0.13%	-0.52%	-0.92%	-1.84%	-0.69%	-1.48%	0.00%	0.00%
> 5/8" Meter		-3.78%	-2.29%	-9.73%	0.76%	0.05%	-1.65%	-2.30%	0.43%	-3.54%	0.00%	0.00%
Total General Service (Residential)		-3.28%	-2.14%	-4.51%	0.08%	-0.40%	-1.09%	-1.95%	-0.45%	-1.96%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-3.15%	-5.69%	-1.79%	-0.19%	-4.54%	-1.63%	0.25%	-2.22%	-1.88%	0.00%	0.00%
> 5/8" Meter		2.45%	-9.46%	-20.62%	-10.42%	-21.91%	-15.11%	-3.12%	4.97%	-0.33%	0.00%	0.00%
Total General Service (Commercial)		2.21%	-9.25%	-19.50%	-9.81%	-21.15%	-14.44%	-2.89%	4.31%	-0.45%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		0.17%	-6.64%	-7.54%	22.98%	20.89%	9.06%	12.10%	9.18%	-1.59%	0.11%	0.00%
> 5/8" Meter		22.34%	-5.74%	-7.08%	-36.19%	-63.88%	-53.40%	-40.58%	-39.74%	-28.61%	-0.02%	0.00%
Total General Service (Industrial)		22.25%	-5.74%	-7.08%	-35.82%	-62.85%	-52.08%	-38.95%	-38.10%	-27.00%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
> 5/8" Meter		14.87%	32.68%	66.38%	148.62%	170.72%	170.88%	88.26%	62.81%	8.95%	0.06%	0.00%
Total General Service (Public Utilities)		14.87%	32.68%	66.38%	148.62%	170.72%	170.88%	88.26%	62.81%	8.95%	0.06%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-3.12%	-2.60%	-2.61%	-0.07%	-1.06%	-0.98%	-1.53%	-0.87%	-1.53%	0.00%	0.00%
> 5/8" Meter		5.78%	-8.24%	-17.43%	-15.22%	-29.95%	-18.99%	-6.16%	-0.24%	-2.13%	0.00%	0.00%
Total General Service (excluding SC)		4.04%	-6.83%	-13.81%	-11.68%	-25.26%	-15.00%	-4.75%	-0.46%	-1.93%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-3.02%	-2.56%	-2.53%	-0.07%	-1.10%	-1.04%	-1.56%	-0.96%	-1.57%	0.00%	0.00%
> 5/8" Meter		5.78%	-8.25%	-17.43%	-15.22%	-29.95%	-18.99%	-6.16%	-0.24%	-2.13%	0.00%	0.00%
Total General Service (including SC)		4.05%	-6.81%	-13.76%	-11.65%	-25.23%	-14.99%	-4.75%	-0.49%	-1.94%	0.00%	0.00%
PHA												
Charity and Schools		-7.02%	-3.92%	-6.03%	-2.17%	-11.47%	-9.96%	-8.08%	-5.15%	-4.88%	0.00%	0.00%
Hospital/University		-4.34%	-9.87%	8.67%	38.06%	8.86%	9.41%	18.59%	-5.00%	-15.34%	-0.08%	0.00%
Hand Billed		-3.86%	-5.18%	-0.61%	3.29%	57.01%	8.25%	-0.98%	-0.84%	1.07%	0.00%	0.00%
Scheduled		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		-59.29%	-66.96%	-58.52%	-39.51%	33.62%	33.73%	66.00%	33.76%	-8.81%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-1.52%	-6.50%	-5.83%	-3.38%	-2.39%	-1.16%	-1.95%	-0.73%	0.20%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water - Billed Volume (Mcf)												Customer - 3
Senior Citizens												
5/8" Meter	-1.3%	129,795	127,125	123,835	123,367	123,168	121,862	120,752	119,642	118,532	118,532	118,532
> 5/8" Meter	40.2%	63	89	76	174	245	279	317	361	411	411	411
Total Senior Citizens		129,858	127,214	123,911	123,541	123,413	122,141	121,069	120,003	118,943	118,943	118,943
General Service (Residential)												
5/8" Meter	-0.2%	2,643,962	2,691,813	2,658,509	2,624,958	2,619,148	2,594,009	2,568,701	2,543,394	2,518,086	2,492,779	2,467,472
> 5/8" Meter	1.7%	365,628	388,632	394,841	402,629	391,607	352,246	316,869	284,985	256,289	256,289	256,289
Total General Service (Residential)		3,009,590	3,080,445	3,053,350	3,027,588	3,010,755	2,946,255	2,885,570	2,828,379	2,774,375	2,749,068	2,723,761
General Service (Commercial)												
5/8" Meter	-0.7%	278,973	279,613	290,419	278,147	271,362	269,365	267,417	265,470	263,522	263,522	263,522
> 5/8" Meter	2.4%	1,311,714	1,262,628	1,373,405	1,446,423	1,441,370	1,445,762	1,450,122	1,454,586	1,459,050	1,459,050	1,459,050
Total General Service (Commercial)	1.9%	1,590,687	1,542,241	1,663,824	1,724,570	1,712,732	1,715,127	1,717,539	1,720,056	1,722,572	1,722,572	1,722,572
General Service (Industrial)												
5/8" Meter	-5.4%	7,009	6,046	6,350	5,777	5,618	5,489	5,362	5,236	5,111	5,111	5,111
> 5/8" Meter	-6.0%	92,526	78,569	81,748	72,451	72,158	70,127	68,149	66,222	64,343	64,343	64,343
Total General Service (Industrial)		99,535	84,616	88,098	78,227	77,776	75,616	73,511	71,458	69,454	69,454	69,454
General Service (Public Utilities)												
5/8" Meter	10.1%	492	369	416	761	724	867	1,037	1,241	1,485	1,485	1,485
> 5/8" Meter	8.9%	9,006	8,906	9,433	9,716	12,684	13,069	13,466	13,875	14,295	14,295	14,295
Total General Service (Public Utilities)		9,498	9,275	9,849	10,477	13,408	13,936	14,503	15,116	15,780	15,780	15,780
General Service (Excluding Senior Citizens)												
5/8" Meter	-0.3%	2,930,436	2,977,841	2,955,693	2,909,643	2,896,852	2,869,730	2,842,517	2,815,341	2,788,204	2,762,897	2,737,590
> 5/8" Meter	1.9%	1,778,873	1,738,736	1,859,428	1,931,219	1,917,818	1,881,204	1,848,606	1,819,668	1,793,977	1,793,977	1,793,977
Total General Service (excluding SC)	0.6%	4,709,309	4,716,577	4,815,122	4,840,862	4,814,670	4,750,934	4,691,123	4,635,009	4,582,181	4,556,874	4,531,567
General Service (Including Senior Citizens)												
5/8" Meter	-0.3%	3,060,231	3,104,966	3,079,528	3,033,010	3,020,020	2,991,592	2,963,269	2,934,983	2,906,736	2,881,429	2,856,122
> 5/8" Meter	1.9%	1,778,937	1,738,824	1,859,504	1,931,393	1,918,063	1,881,483	1,848,923	1,820,029	1,794,388	1,794,388	1,794,388
Total General Service (including SC)	0.5%	4,839,168	4,843,790	4,939,033	4,964,403	4,938,083	4,873,075	4,812,192	4,755,012	4,701,124	4,675,817	4,650,510
PHA												
Charities & Schools	-2.8%	140,652	145,316	154,693	174,195	138,956	139,149	139,366	139,584	139,802	139,802	139,802
Hospital/University	-18.9%	136,933	113,224	137,520	134,565	122,160	131,827	142,258	153,519	165,673	165,673	165,673
Hand Billed	-6.1%	228,052	93,694	104,294	100,734	98,473	105,692	113,442	121,758	130,686	130,686	130,686
Scheduled	-11.1%	479,337	475,823	484,406	448,363	372,853	347,305	323,506	301,338	280,688	280,688	280,688
xxxxxxx		36	38	32	24	23	19	16	13	11	11	11
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service	-46.2%	9,585	10,022	197	4,379	805	827	827	827	827	827	827
Fire Hydrants		-	-	-	-	-	-	-	-	-	-	-
Total	-0.7%	5,833,763	5,681,907	5,820,175	5,826,662	5,671,351	5,597,894	5,531,607	5,472,051	5,418,811	5,393,504	5,368,197
Annual Change		-1.21%	-2.60%	2.43%	0.11%	-2.67%	-1.30%	-1.18%	-1.08%	-0.97%	-0.47%	-0.47%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water - Billed Volume Per Account (Mcf/Account)												Customer - 4
Senior Citizens												
5/8" Meter	Volume - SC 5/8	5.71	5.72	5.62	5.67	5.55	5.49	5.44	5.39	5.34	5.34	5.34
> 5/8" Meter	Volume - SC > 5/8	7.93	11.06	6.94	11.60	16.32	18.58	21.15	24.08	27.41	27.41	27.41
Total Senior Citizens		5.71	5.72	5.62	5.67	5.56	5.50	5.45	5.40	5.35	5.35	5.35
General Service (Residential)												
5/8" Meter	Volume - Res 5/8	6.42	6.40	6.29	6.27	6.21	6.15	6.09	6.03	5.97	5.91	5.85
> 5/8" Meter	Volume - Res > 5/8	37.12	35.45	31.48	29.17	25.79	23.20	20.87	18.77	16.88	16.88	16.88
Total General Service (Residential)		7.14	7.14	7.02	7.00	6.89	6.74	6.60	6.47	6.35	6.29	6.23
General Service (Commercial)												
5/8" Meter	Volume - Com 5/8	10.03	9.96	10.36	10.02	9.75	9.68	9.61	9.54	9.47	9.47	9.47
> 5/8" Meter	Volume - Com > 5/8	150.22	137.59	141.17	143.01	138.85	139.27	139.69	140.12	140.55	140.55	140.55
Total General Service (Commercial)		43.53	41.40	44.07	45.53	44.83	44.89	44.95	45.02	45.08	45.08	45.08
General Service (Industrial)												
5/8" Meter	Volume - Ind 5/8	13.85	11.88	12.67	11.86	11.56	11.46	11.36	11.26	11.16	11.16	11.16
> 5/8" Meter	Volume - Ind > 5/8	168.84	144.69	147.03	131.73	129.31	124.56	119.98	115.57	111.32	111.32	111.32
Total General Service (Industrial)		94.44	80.43	83.35	75.44	74.50	72.57	70.68	68.84	67.04	67.04	67.04
General Service (Public Utilities)												
5/8" Meter	Volume - Pub Util 5/8	6.83	4.91	5.27	9.28	8.42	10.08	12.06	14.43	17.27	17.27	17.27
> 5/8" Meter	Volume - Pub Util > 5/8	89.16	84.02	79.27	77.73	91.91	94.70	97.58	100.54	103.59	103.59	103.59
Total General Service (Public Utilities)		54.90	51.24	49.74	50.61	59.86	62.21	64.75	67.48	70.45	70.45	70.45
General Service (Excluding Senior Citizens)												
5/8" Meter		6.66	6.63	6.55	6.51	6.43	6.37	6.31	6.25	6.19	6.14	6.08
> 5/8" Meter		92.50	83.64	81.03	78.53	73.03	71.62	70.37	69.25	68.26	68.26	68.26
Total General Service (excluding SC)		10.25	10.04	10.15	10.27	10.11	9.97	9.85	9.73	9.62	9.56	9.51
General Service (Including Senior Citizens)												
5/8" Meter		6.61	6.59	6.51	6.47	6.39	6.33	6.27	6.21	6.15	6.10	6.05
> 5/8" Meter		92.46	83.61	81.00	78.49	73.00	71.59	70.34	69.23	68.24	68.24	68.24
Total General Service (including SC)		10.03	9.84	9.95	10.07	9.90	9.77	9.65	9.54	9.43	9.38	9.33
PHA	Volume - PHA	24.61	25.41	27.30	31.53	25.52	25.56	25.60	25.64	25.68	25.68	25.68
Charities & Schools	Volume - Charities/Schoo	70.40	60.94	74.98	79.53	76.59	82.65	89.19	96.25	103.87	103.87	103.87
Hospital/University	Volume - Hospital/Univer	781.00	669.24	755.76	875.95	827.50	888.17	953.29	1,023.18	1,098.20	1,098.20	1,098.20
Hand Billed	Volume - Hand Billed	2,057.24	2,068.80	2,087.95	1,966.50	1,671.99	1,557.42	1,450.70	1,351.29	1,258.69	1,258.69	1,258.69
Scheduled	Volume - Scheduled	12.00	7.60	5.30	4.07	4.50	3.78	3.17	2.66	2.23	2.23	2.23
xxxxxxxxxx	Volume - No Growth	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00
xxxxxxxxxx	Volume - No Growth	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00
Fire Service	Volume - Fire Service	1.71	1.71	0.03	0.63	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Fire Hydrants	Volume - No Growth	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00
Total		11.19	10.70	10.86	10.93	10.54	10.40	10.28	10.17	10.07	10.02	9.98

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water - Billed Volume Per Account Growth												
											Customer - 4A	
<i>Annual Growth</i>												
Senior Citizens												
5/8" Meter		3.07%	0.18%	-1.75%	0.89%	-2.12%	-1.08%	-0.91%	-0.92%	-0.93%	0.00%	0.00%
> 5/8" Meter		38.88%	39.47%	-37.25%	67.15%	40.69%	13.85%	13.83%	13.85%	13.83%	0.00%	0.00%
Total Senior Citizens		3.07%	0.18%	-1.75%	0.89%	-1.94%	-1.10%	-0.88%	-0.88%	-0.88%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		0.00%	-0.31%	-1.72%	-0.32%	-0.96%	-0.97%	-0.98%	-0.99%	-1.00%	-1.01%	-1.02%
> 5/8" Meter		-7.89%	-4.50%	-11.20%	-7.34%	-11.59%	-10.04%	-10.04%	-10.06%	-10.07%	0.00%	0.00%
Total General Service (Residential)		0.00%	0.00%	-1.68%	-0.28%	-1.57%	-2.14%	-2.06%	-1.98%	-1.91%	-0.91%	-0.92%
General Service (Commercial)												
5/8" Meter		-4.93%	-0.70%	4.02%	-3.28%	-2.69%	-0.72%	-0.72%	-0.73%	-0.73%	0.00%	0.00%
> 5/8" Meter		2.46%	-8.41%	2.60%	1.30%	-2.91%	0.30%	0.30%	0.31%	0.31%	0.00%	0.00%
Total General Service (Commercial)		2.64%	-4.89%	6.45%	3.31%	-1.54%	0.13%	0.14%	0.15%	0.15%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		6.46%	-14.22%	6.65%	-6.39%	-2.53%	-0.87%	-0.87%	-0.88%	-0.89%	0.00%	0.00%
> 5/8" Meter		-37.31%	-14.30%	1.62%	-10.41%	-1.84%	-3.67%	-3.68%	-3.68%	-3.68%	0.00%	0.00%
Total General Service (Industrial)		-35.10%	-14.83%	3.63%	-9.49%	-1.25%	-2.59%	-2.60%	-2.61%	-2.62%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		-18.59%	-28.11%	7.28%	76.02%	-9.24%	19.70%	19.64%	19.65%	19.68%	0.00%	0.00%
> 5/8" Meter		6.24%	-5.77%	-5.66%	-1.94%	18.24%	3.04%	3.04%	3.03%	3.03%	0.00%	0.00%
Total General Service (Public Utilities)		6.37%	-6.66%	-2.92%	1.75%	18.26%	3.94%	4.07%	4.23%	4.39%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.45%	-0.45%	-1.21%	-0.61%	-1.23%	-0.93%	-0.94%	-0.95%	-0.96%	-0.81%	-0.98%
> 5/8" Meter		-5.54%	-9.58%	-3.12%	-3.09%	-7.00%	-1.93%	-1.75%	-1.59%	-1.43%	0.00%	0.00%
Total General Service (excluding SC)		-0.39%	-2.05%	1.10%	1.18%	-1.56%	-1.38%	-1.20%	-1.22%	-1.13%	-0.62%	-0.52%
General Service (Including Senior Citizens)												
5/8" Meter		-0.45%	-0.30%	-1.21%	-0.61%	-1.24%	-0.94%	-0.95%	-0.96%	-0.97%	-0.81%	-0.82%
> 5/8" Meter		-5.54%	-9.57%	-3.12%	-3.10%	-6.99%	-1.93%	-1.75%	-1.58%	-1.43%	0.00%	0.00%
Total General Service (including SC)		-0.30%	-1.89%	1.12%	1.21%	-1.69%	-1.31%	-1.23%	-1.14%	-1.15%	-0.53%	-0.53%
PHA		-8.07%	3.25%	7.44%	15.49%	-19.06%	0.16%	0.16%	0.16%	0.16%	0.00%	0.00%
Charity and Schools		-3.42%	-13.44%	23.04%	6.07%	-3.70%	7.91%	7.91%	7.92%	7.92%	0.00%	0.00%
Hospital/University		10.69%	-14.31%	12.93%	15.90%	-5.53%	7.33%	7.33%	7.33%	7.33%	0.00%	0.00%
Hand Billed		15.67%	0.56%	0.93%	-5.82%	-14.98%	-6.85%	-6.85%	-6.85%	-6.85%	0.00%	0.00%
Scheduled		187.77%	-36.67%	-30.26%	-23.21%	10.57%	-16.00%	-16.14%	-16.09%	-16.17%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		11.76%	0.00%	-98.25%	2000.00%	-80.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-0.80%	-4.38%	1.50%	0.64%	-3.57%	-1.33%	-1.15%	-1.07%	-0.98%	-0.50%	-0.40%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2-Year Average Growth												
Senior Citizens												
5/8" Meter		3.12%	1.61%	-0.79%	-0.44%	-0.62%	-1.60%	-1.00%	-0.91%	-0.92%	-0.46%	0.00%
> 5/8" Meter		3.73%	39.17%	-6.45%	2.41%	53.35%	26.56%	13.84%	13.84%	13.84%	6.69%	0.00%
Total Senior Citizens		3.12%	1.61%	-0.79%	-0.44%	-0.54%	-1.52%	-0.99%	-0.88%	-0.88%	-0.44%	0.00%
General Service (Residential)												
5/8" Meter		-0.92%	-0.16%	-1.02%	-1.02%	-0.64%	-0.96%	-0.97%	-0.98%	-0.99%	-1.00%	-1.01%
> 5/8" Meter		-10.83%	-6.21%	-7.91%	-9.29%	-9.49%	-10.82%	-10.04%	-10.05%	-10.07%	-5.17%	0.00%
Total General Service (Residential)		-0.90%	0.00%	-0.84%	-0.99%	-0.93%	-1.86%	-2.10%	-2.02%	-1.95%	-1.41%	-0.92%
General Service (Commercial)												
5/8" Meter		-3.94%	-2.84%	1.63%	0.30%	-2.99%	-1.71%	-0.72%	-0.73%	-0.73%	-0.37%	0.00%
> 5/8" Meter		-0.61%	-3.13%	-3.06%	1.95%	-0.83%	-1.32%	0.30%	0.30%	0.31%	0.15%	0.00%
Total General Service (Commercial)		0.71%	-1.20%	0.62%	4.87%	0.86%	-0.71%	0.14%	0.14%	0.15%	0.07%	0.00%
General Service (Industrial)												
5/8" Meter		5.69%	-4.44%	-4.35%	-0.08%	-4.48%	-1.70%	-0.87%	-0.88%	-0.88%	-0.45%	0.00%
> 5/8" Meter		1.43%	-26.71%	-6.68%	-4.58%	-6.22%	-2.76%	-3.68%	-3.68%	-3.68%	-1.86%	0.00%
Total General Service (Industrial)		2.34%	-25.65%	-6.05%	-3.15%	-5.46%	-1.92%	-2.59%	-2.60%	-2.61%	-1.32%	0.00%
General Service (Public Utilities)												
5/8" Meter		-21.73%	-23.50%	-12.18%	37.42%	26.40%	4.23%	19.67%	19.65%	19.67%	9.40%	0.00%
> 5/8" Meter		-0.33%	0.06%	-5.71%	-3.82%	7.68%	10.38%	3.04%	3.04%	3.03%	1.51%	0.00%
Total General Service (Public Utilities)		-2.97%	-0.36%	-4.81%	-0.62%	9.69%	10.87%	4.00%	4.15%	4.31%	2.17%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-1.18%	-0.45%	-0.83%	-0.91%	-0.92%	-1.08%	-0.94%	-0.95%	-0.96%	-0.88%	-0.89%
> 5/8" Meter		-5.41%	-7.58%	-6.41%	-3.10%	-5.06%	-4.50%	-1.84%	-1.67%	-1.51%	-0.72%	0.00%
Total General Service (excluding SC)		-0.15%	-1.22%	-0.49%	1.14%	-0.20%	-1.47%	-1.29%	-1.21%	-1.17%	-0.88%	-0.57%
General Service (Including Senior Citizens)												
5/8" Meter		-1.04%	-0.38%	-0.76%	-0.91%	-0.93%	-1.09%	-0.94%	-0.95%	-0.96%	-0.89%	-0.82%
> 5/8" Meter		-5.41%	-7.58%	-6.40%	-3.11%	-5.07%	-4.50%	-1.84%	-1.66%	-1.50%	-0.72%	0.00%
Total General Service (including SC)		-0.10%	-1.10%	-0.40%	1.16%	-0.25%	-1.50%	-1.27%	-1.18%	-1.15%	-0.84%	-0.53%
PHA												
Charity and Schools		-4.07%	-2.57%	5.32%	11.39%	-3.32%	-9.96%	0.16%	0.16%	0.16%	0.08%	0.00%
Hospital/University		-1.40%	-8.56%	3.20%	14.24%	1.07%	1.94%	7.91%	7.91%	7.92%	3.88%	0.00%
Hand Billed		4.01%	-2.61%	-1.63%	14.41%	4.64%	0.70%	7.33%	7.33%	7.33%	3.60%	0.00%
Scheduled		2.68%	7.85%	0.74%	-2.50%	-10.51%	-11.01%	-6.85%	-6.85%	-6.85%	-3.49%	0.00%
xxxxxxxxxx		90.69%	35.00%	-33.54%	-26.82%	-7.86%	-3.63%	-16.07%	-16.11%	-16.13%	-8.44%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		-29.90%	5.72%	-86.75%	-39.30%	100.00%	-56.36%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-0.58%	-2.60%	-1.49%	1.07%	-1.48%	-2.45%	-1.24%	-1.11%	-1.03%	-0.74%	-0.45%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
3-Year Average Growth												
Senior Citizens												
5/8" Meter		2.19%	2.13%	0.48%	-0.23%	-1.00%	-0.78%	-1.37%	-0.97%	-0.92%	-0.62%	-0.31%
> 5/8" Meter		19.56%	14.49%	6.72%	13.52%	13.85%	38.86%	22.17%	13.84%	13.84%	9.03%	4.41%
Total Senior Citizens		2.19%	2.13%	0.48%	-0.23%	-0.94%	-0.72%	-1.31%	-0.95%	-0.88%	-0.59%	-0.30%
General Service (Residential)												
5/8" Meter		-1.56%	-0.72%	-0.68%	-0.78%	-1.00%	-0.75%	-0.97%	-0.98%	-0.99%	-1.00%	-1.01%
> 5/8" Meter		-11.83%	-8.76%	-7.90%	-7.72%	-10.06%	-9.67%	-10.56%	-10.05%	-10.06%	-6.83%	-3.48%
Total General Service (Residential)		-1.58%	-0.60%	-0.56%	-0.66%	-1.18%	-1.34%	-1.92%	-2.06%	-1.98%	-1.60%	-1.25%
General Service (Commercial)												
5/8" Meter		-3.12%	-2.87%	-0.60%	-0.03%	-0.71%	-2.24%	-1.38%	-0.72%	-0.73%	-0.49%	-0.25%
> 5/8" Meter		-1.37%	-3.28%	-1.25%	-1.63%	0.30%	-0.45%	-0.78%	0.30%	0.31%	0.20%	0.10%
Total General Service (Commercial)		0.61%	-1.19%	1.29%	1.51%	2.69%	0.62%	-0.42%	0.14%	0.14%	0.10%	0.05%
General Service (Industrial)												
5/8" Meter		6.52%	-1.42%	-0.88%	-5.04%	-0.91%	-3.29%	-1.43%	-0.87%	-0.88%	-0.59%	-0.30%
> 5/8" Meter		2.19%	-4.11%	-18.27%	-7.94%	-3.68%	-5.38%	-3.07%	-3.68%	-3.68%	-2.47%	-1.24%
Total General Service (Industrial)		3.17%	-3.74%	-16.95%	-7.21%	-2.52%	-4.51%	-2.15%	-2.60%	-2.61%	-1.75%	-0.88%
General Service (Public Utilities)												
5/8" Meter		-12.37%	-23.92%	-14.36%	10.72%	19.67%	24.12%	9.13%	19.67%	19.66%	12.71%	6.17%
> 5/8" Meter		-12.60%	-2.18%	-1.88%	-4.47%	3.04%	6.11%	7.88%	3.04%	3.04%	2.01%	1.00%
Total General Service (Public Utilities)		-14.35%	-4.22%	-1.22%	-2.67%	5.32%	7.74%	8.55%	4.08%	4.23%	2.85%	1.44%
General Service (Excluding Senior Citizens)												
5/8" Meter		-1.69%	-0.94%	-0.70%	-0.76%	-1.02%	-0.92%	-1.03%	-0.94%	-0.95%	-0.91%	-0.92%
> 5/8" Meter		-6.01%	-6.82%	-6.12%	-5.31%	-4.42%	-4.03%	-3.59%	-1.76%	-1.59%	-1.01%	-0.48%
Total General Service (excluding SC)		-0.74%	-0.78%	-0.46%	0.06%	0.23%	-0.59%	-1.38%	-1.27%	-1.18%	-0.99%	-0.76%
General Service (Including Senior Citizens)												
5/8" Meter		-1.56%	-0.80%	-0.66%	-0.71%	-1.02%	-0.93%	-1.04%	-0.95%	-0.96%	-0.91%	-0.87%
> 5/8" Meter		-6.01%	-6.82%	-6.11%	-5.31%	-4.42%	-4.03%	-3.59%	-1.75%	-1.58%	-1.01%	-0.48%
Total General Service (including SC)		-0.69%	-0.70%	-0.37%	0.13%	0.20%	-0.61%	-1.41%	-1.23%	-1.17%	-0.94%	-0.74%
PHA		-2.64%	-1.69%	0.66%	8.61%	0.14%	-2.17%	-6.71%	0.16%	0.16%	0.10%	0.05%
Charity and Schools		-1.18%	-5.59%	0.95%	4.15%	7.92%	3.30%	3.90%	7.91%	7.92%	5.21%	2.57%
Hospital/University		9.80%	-2.49%	2.32%	3.90%	7.33%	5.53%	2.86%	7.33%	7.33%	4.83%	2.39%
Hand Billed		-1.25%	1.97%	5.49%	-1.49%	-6.85%	-9.31%	-9.64%	-6.85%	-6.85%	-4.62%	-2.34%
Scheduled		52.25%	32.06%	8.32%	-30.26%	-16.03%	-10.65%	-7.99%	-16.08%	-16.13%	-11.06%	-5.71%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		-18.68%	-21.09%	-73.03%	-28.31%	-58.75%	58.74%	-42.46%	0.00%	0.00%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-1.70%	-1.86%	-1.26%	-0.78%	-0.50%	-1.43%	-2.02%	-1.18%	-1.07%	-0.85%	-0.63%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
5-Year Average Growth												
Senior Citizens												
5/8" Meter		-0.10%	0.75%	0.99%	1.09%	0.04%	-0.78%	-1.00%	-0.83%	-1.19%	-0.77%	-0.55%
> 5/8" Meter		2.38%	12.27%	8.38%	9.50%	23.37%	18.56%	13.84%	28.25%	18.77%	10.93%	8.09%
Total Senior Citizens		-0.10%	0.75%	0.99%	1.09%	0.07%	-0.75%	-0.96%	-0.79%	-1.14%	-0.75%	-0.53%
General Service (Residential)												
5/8" Meter		-1.97%	-1.21%	-1.34%	-0.84%	-0.66%	-0.86%	-0.99%	-0.84%	-0.98%	-0.99%	-1.00%
> 5/8" Meter		-12.86%	-11.11%	-10.28%	-8.97%	-8.54%	-8.97%	-10.05%	-9.83%	-10.36%	-8.13%	-6.16%
Total General Service (Residential)		-1.95%	-1.14%	-1.29%	-0.75%	-0.71%	-1.14%	-1.55%	-1.61%	-1.93%	-1.80%	-1.56%
General Service (Commercial)												
5/8" Meter		-3.08%	-2.51%	-1.25%	-1.62%	-1.56%	-0.71%	-0.71%	-1.64%	-1.12%	-0.58%	-0.44%
> 5/8" Meter		-1.89%	-3.29%	-2.05%	-1.22%	-1.08%	-1.50%	0.30%	-0.15%	-0.35%	0.24%	0.18%
Total General Service (Commercial)		-0.04%	-0.78%	0.61%	1.19%	1.12%	0.62%	1.66%	0.43%	-0.20%	0.11%	0.09%
General Service (Industrial)												
5/8" Meter		3.36%	1.20%	2.03%	-0.89%	-2.34%	-3.72%	-0.89%	-2.33%	-1.21%	-0.70%	-0.53%
> 5/8" Meter		1.91%	-2.79%	-1.46%	-4.30%	-13.65%	-5.90%	-3.68%	-4.70%	-3.31%	-2.95%	-2.22%
Total General Service (Industrial)		2.38%	-2.28%	-0.62%	-3.50%	-12.53%	-5.13%	-2.55%	-3.75%	-2.33%	-2.09%	-1.57%
General Service (Public Utilities)												
5/8" Meter		-5.28%	-13.12%	-12.29%	-3.60%	0.07%	8.08%	19.67%	22.31%	13.23%	15.45%	11.37%
> 5/8" Meter		-6.43%	-6.37%	-9.91%	-2.83%	1.84%	1.21%	3.04%	4.87%	5.91%	2.42%	1.81%
Total General Service (Public Utilities)		-8.23%	-8.43%	-10.66%	-2.79%	3.01%	2.53%	4.79%	6.29%	6.84%	3.31%	2.52%
General Service (Excluding Senior Citizens)												
5/8" Meter		-2.09%	-1.33%	-1.35%	-0.93%	-0.79%	-0.89%	-0.98%	-0.93%	-1.00%	-0.92%	-0.93%
> 5/8" Meter		-6.59%	-7.35%	-6.17%	-5.35%	-5.70%	-4.99%	-3.40%	-3.09%	-2.76%	-1.34%	-0.96%
Total General Service (excluding SC)		-1.28%	-1.02%	-0.64%	-0.02%	-0.35%	-0.55%	-0.38%	-0.84%	-1.30%	-1.11%	-0.94%
General Service (Including Senior Citizens)												
5/8" Meter		-2.02%	-1.26%	-1.24%	-0.84%	-0.76%	-0.86%	-0.99%	-0.94%	-1.01%	-0.92%	-0.90%
> 5/8" Meter		-6.60%	-7.35%	-6.16%	-5.35%	-5.70%	-4.99%	-3.40%	-3.09%	-2.76%	-1.34%	-0.95%
Total General Service (including SC)		-1.30%	-0.99%	-0.57%	0.04%	-0.32%	-0.52%	-0.39%	-0.84%	-1.30%	-1.07%	-0.92%
PHA		-4.04%	-2.26%	0.47%	3.35%	-0.95%	0.76%	0.15%	-1.25%	-4.02%	0.13%	0.09%
Charity and Schools		-0.90%	-3.10%	0.55%	1.89%	1.00%	3.26%	7.92%	5.12%	5.49%	6.28%	4.68%
Hospital/University		7.53%	1.86%	5.08%	3.94%	3.24%	2.61%	7.33%	6.25%	4.63%	5.82%	4.34%
Hand Billed		-0.65%	-0.96%	-0.46%	0.16%	-1.23%	-5.41%	-6.85%	-8.33%	-8.54%	-5.52%	-4.17%
Scheduled		3.00%	7.35%	9.28%	4.28%	1.53%	-20.63%	-16.04%	-12.88%	-11.34%	-13.10%	-10.02%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		-9.52%	-15.42%	-60.65%	-28.95%	-39.90%	-41.22%	-41.22%	31.95%	-28.23%	0.00%	0.00%
Fire Hydrants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-1.91%	-2.22%	-1.61%	-0.70%	-1.35%	-1.45%	-0.80%	-1.30%	-1.63%	-1.01%	-0.82%

Description	Escalation	Historical					Study Period															
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030										
Water - Existing Rates												Customer - 5										
Actual Rate																						
Service Charge (\$/bill)																						
5/8"	\$	5.21	\$	5.21	\$	4.90	\$	4.97	\$	5.11	\$	5.17	\$	5.17	\$	5.17	\$	5.17	\$	5.17	\$	5.17
3/4"		5.55		5.55		5.28		5.37		5.61		5.70		5.70		5.70		5.70		5.70		5.70
1"		6.70		6.70		6.46		6.57		7.03		7.19		7.19		7.19		7.19		7.19		7.19
1 1/4"		8.05		8.05		7.85		8.01		8.75		9.00		9.00		9.00		9.00		9.00		9.00
1 1/2"		8.88		8.88		8.75		8.96		9.96		10.29		10.29		10.29		10.29		10.29		10.29
2"		12.32		12.32		12.26		12.59		14.22		14.75		14.75		14.75		14.75		14.75		14.75
3"		19.44		19.44		19.61		20.20		23.32		24.33		24.33		24.33		24.33		24.33		24.33
4"		35.39		35.39		35.46		36.45		41.60		43.28		43.28		43.28		43.28		43.28		43.28
6"		66.29		66.29		66.76		68.70		79.10		82.46		82.46		82.46		82.46		82.46		82.46
8"		100.66		100.66		101.84		104.91		121.64		127.03		127.03		127.03		127.03		127.03		127.03
10"		147.50		147.50		148.99		153.42		177.43		185.16		185.16		185.16		185.16		185.16		185.16
12"		239.52		239.52		245.14		253.19		298.75		313.27		313.27		313.27		313.27		313.27		313.27
14"		-		-		-		-		-		-		-		-		-		-		-
Volume Charge (\$/Mcf)																						
0 - 2 Mcf		44.80		44.80		45.99		48.96		59.32		64.32		64.32		64.32		64.32		64.32		64.32
2 - 100 Mcf		38.56		38.56		42.33		44.99		53.37		57.88		57.88		57.88		57.88		57.88		57.88
100 - 2,000 Mcf		29.88		29.88		32.84		34.85		41.34		44.84		44.84		44.84		44.84		44.84		44.84
Over 2,000 Mcf		29.06		29.06		31.94		33.91		40.22		43.62		43.62		43.62		43.62		43.62		43.62
Private Fire Charge (\$/bill)																						
5/8"		27.63		27.63		22.37		22.90		27.97		28.06		28.06		28.06		28.06		28.06		28.06
3/4"		27.63		27.63		22.37		22.90		27.97		28.06		28.06		28.06		28.06		28.06		28.06
1"		27.63		27.63		22.37		22.90		27.97		28.06		28.06		28.06		28.06		28.06		28.06
1 1/4"		27.63		27.63		22.37		22.90		27.97		28.06		28.06		28.06		28.06		28.06		28.06
1 1/2"		27.63		27.63		22.37		22.90		27.97		28.06		28.06		28.06		28.06		28.06		28.06
2"		27.63		27.63		22.37		22.90		27.97		28.06		28.06		28.06		28.06		28.06		28.06
3"		27.63		27.63		22.37		22.90		27.97		28.06		28.06		28.06		28.06		28.06		28.06
4"		27.63		27.63		22.37		22.90		27.97		28.06		28.06		28.06		28.06		28.06		28.06
6"		50.74		50.74		40.59		41.63		51.85		52.02		52.02		52.02		52.02		52.02		52.02
8"		75.77		75.77		59.96		61.58		78.03		78.31		78.31		78.31		78.31		78.31		78.31
10"		111.74		111.74		88.79		91.13		114.74		115.13		115.13		115.13		115.13		115.13		115.13
12"		172.64		172.64		132.60		136.73		181.54		182.34		182.34		182.34		182.34		182.34		182.34
14"		-		-		-		-		-		-		-		-		-		-		-
Public Fire Charge (Annual Charge)		9,235,000		6,533,000		6,533,000		7,114,000		7,551,000		8,248,000		8,248,000		8,248,000		8,248,000		8,248,000		8,248,000

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Effective Rate												
Effective Months												
Service Charge		10.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Volume Charge		9.50	8.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Service Charge												
5/8"		5.20	5.21	4.95	4.96	5.09	5.16	5.17	5.17	5.17	5.17	5.17
3/4"		5.54	5.55	5.33	5.36	5.57	5.69	5.70	5.70	5.70	5.70	5.70
1"		6.69	6.70	6.50	6.55	6.95	7.16	7.19	7.19	7.19	7.19	7.19
1 1/4"		8.04	8.05	7.88	7.98	8.63	8.96	9.00	9.00	9.00	9.00	9.00
1 1/2"		8.87	8.88	8.77	8.93	9.79	10.24	10.29	10.29	10.29	10.29	10.29
2"		12.31	12.32	12.27	12.54	13.95	14.66	14.75	14.75	14.75	14.75	14.75
3"		19.43	19.44	19.58	20.10	22.80	24.16	24.33	24.33	24.33	24.33	24.33
4"		35.37	35.39	35.45	36.29	40.74	43.00	43.28	43.28	43.28	43.28	43.28
6"		66.26	66.29	66.68	68.38	77.37	81.90	82.46	82.46	82.46	82.46	82.46
8"		100.63	100.66	101.64	104.40	118.85	126.13	127.03	127.03	127.03	127.03	127.03
10"		147.45	147.50	148.74	152.68	173.43	183.87	185.16	185.16	185.16	185.16	185.16
12"		239.54	239.52	244.20	251.85	291.16	310.85	313.27	313.27	313.27	313.27	313.27
14"		-	-	-	-	-	-	-	-	-	-	-
Volume Charge												
0 - 2 Mcf		44.95	44.80	45.74	48.34	57.16	63.28	64.32	64.32	64.32	64.32	64.32
2 - 100 Mcf		38.70	38.56	41.54	44.44	51.62	56.94	57.88	57.88	57.88	57.88	57.88
100 - 2,000 Mcf		30.02	29.88	32.22	34.43	39.99	44.11	44.84	44.84	44.84	44.84	44.84
Over 2,000 Mcf		29.20	29.06	31.34	33.50	38.91	42.91	43.62	43.62	43.62	43.62	43.62
Private Fire Charge												
5/8"		27.58	27.63	23.25	22.81	27.13	28.05	28.06	28.06	28.06	28.06	28.06
3/4"		27.58	27.63	23.25	22.81	27.13	28.05	28.06	28.06	28.06	28.06	28.06
1"		27.58	27.63	23.25	22.81	27.13	28.05	28.06	28.06	28.06	28.06	28.06
1 1/4"		27.58	27.63	23.25	22.81	27.13	28.05	28.06	28.06	28.06	28.06	28.06
1 1/2"		27.58	27.63	23.25	22.81	27.13	28.05	28.06	28.06	28.06	28.06	28.06
2"		27.58	27.63	23.25	22.81	27.13	28.05	28.06	28.06	28.06	28.06	28.06
3"		27.58	27.63	23.25	22.81	27.13	28.05	28.06	28.06	28.06	28.06	28.06
4"		27.58	27.63	23.25	22.81	27.13	28.05	28.06	28.06	28.06	28.06	28.06
6"		50.65	50.74	42.28	41.46	50.15	51.99	52.02	52.02	52.02	52.02	52.02
8"		75.64	75.77	62.60	61.31	75.29	78.26	78.31	78.31	78.31	78.31	78.31
10"		111.54	111.74	92.62	90.74	110.81	115.07	115.13	115.13	115.13	115.13	115.13
12"		172.39	172.64	139.27	136.04	174.07	182.21	182.34	182.34	182.34	182.34	182.34
14"		-	-	-	-	-	-	-	-	-	-	-

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water - Calculated Billings (prior to adjustment factor)												Customer - 6
Senior Citizens												
5/8" Meter		5,351	5,227	5,175	5,391	6,222	6,730	6,774	6,721	6,668	6,668	6,668
> 5/8" Meter		3	3	3	7	11	14	16	18	20	20	20
Total Senior Citizens		5,354	5,231	5,178	5,399	6,234	6,744	6,790	6,739	6,688	6,688	6,688
General Service (Residential)												
5/8" Meter		141,671	143,987	144,708	149,913	172,864	187,329	188,436	186,837	185,239	183,640	182,041
> 5/8" Meter		17,239	18,275	19,127	20,631	23,670	23,630	21,764	19,750	17,937	17,937	17,937
Total General Service (Residential)		158,910	162,262	163,834	170,544	196,533	210,960	210,200	206,588	203,176	201,577	199,979
General Service (Commercial)												
5/8" Meter		12,355	12,363	13,393	13,631	15,329	16,659	16,799	16,689	16,579	16,579	16,579
> 5/8" Meter		51,880	49,892	57,501	64,409	74,792	82,684	84,268	84,520	84,771	84,771	84,771
Total General Service (Commercial)		64,235	62,254	70,893	78,040	90,121	99,343	101,067	101,209	101,350	101,350	101,350
General Service (Industrial)												
5/8" Meter		293	256	281	273	307	328	326	318	311	311	311
> 5/8" Meter		3,548	3,017	3,342	3,167	3,671	3,936	3,890	3,784	3,680	3,680	3,680
Total General Service (Industrial)		3,841	3,273	3,624	3,441	3,978	4,264	4,216	4,102	3,991	3,991	3,991
General Service (Public Utilities)												
5/8" Meter		23	19	21	37	41	53	63	75	88	88	88
> 5/8" Meter		361	357	403	443	665	753	788	811	834	834	834
Total General Service (Public Utilities)		384	376	425	480	706	806	851	885	922	922	922
General Service (Excluding Senior Citizens)												
5/8" Meter		154,342	156,625	158,403	163,854	188,540	204,370	205,624	203,920	202,217	200,619	199,020
> 5/8" Meter		73,027	71,541	80,373	88,650	102,798	111,004	110,710	108,864	107,223	107,223	107,223
Total General Service (excluding SC)		227,370	228,165	238,776	252,505	291,339	315,373	316,334	312,784	309,440	307,841	306,243
General Service (Including Senior Citizens)												
5/8" Meter		159,694	161,852	163,578	169,246	194,763	211,100	212,398	210,640	208,885	207,287	205,688
> 5/8" Meter		73,030	71,544	80,377	88,657	102,809	111,018	110,726	108,882	107,243	107,243	107,243
Total General Service (including SC)		232,723	233,396	243,954	257,903	297,572	322,118	323,124	319,522	316,128	314,530	312,931
PHA		5,661	5,817	6,460	7,662	7,186	7,917	8,055	8,067	8,079	8,079	8,079
Charities & Schools		4,273	3,553	4,530	4,708	4,978	5,898	6,449	6,941	7,472	7,472	7,472
Hospital/University		7,614	3,123	3,568	3,642	4,200	4,983	5,433	5,829	6,253	6,253	6,253
Hand Billed		15,774	15,593	17,091	16,909	16,351	16,805	15,919	14,837	13,829	13,829	13,829
Scheduled		2	2	2	2	2	2	1	1	1	1	1
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service		389	406	8	200	43	49	50	50	50	50	50
Private Fire (Unmetered)		3,915	4,114	3,757	4,038	5,258	5,443	5,446	5,446	5,446	5,446	5,446
Public Fire Charge (Hydrants)		9,235	6,533	6,533	7,114	7,551	8,248	8,248	8,248	8,248	8,248	8,248
Total		279,587	272,537	285,904	302,177	343,141	371,462	372,724	368,940	365,505	363,907	362,308

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water - Retail - Billings Under Existing Rates												
											Customer - 7	
Senior Citizens												
5/8" Meter		5,351	5,227	5,175	5,391	6,222	6,730	6,774	6,721	6,668	6,668	6,668
> 5/8" Meter		3	3	3	7	11	14	16	18	20	20	20
Total Senior Citizens		5,354	5,231	5,178	5,399	6,234	6,744	6,790	6,739	6,688	6,688	6,688
General Service (Residential)												
5/8" Meter		141,671	143,987	144,708	149,913	172,864	187,329	188,436	186,837	185,239	183,640	182,041
> 5/8" Meter		17,239	18,275	19,127	20,631	23,670	23,630	21,764	19,750	17,937	17,937	17,937
Total General Service (Residential)		158,910	162,262	163,834	170,544	196,533	210,960	210,200	206,588	203,176	201,577	199,979
General Service (Commercial)												
5/8" Meter		12,355	12,363	13,393	13,631	15,329	16,659	16,799	16,689	16,579	16,579	16,579
> 5/8" Meter		51,880	49,892	57,501	64,409	74,792	82,684	84,268	84,520	84,771	84,771	84,771
Total General Service (Commercial)		64,235	62,254	70,893	78,040	90,121	99,343	101,067	101,209	101,350	101,350	101,350
General Service (Industrial)												
5/8" Meter		293	256	281	273	307	328	326	318	311	311	311
> 5/8" Meter		3,548	3,017	3,342	3,167	3,671	3,936	3,890	3,784	3,680	3,680	3,680
Total General Service (Industrial)		3,841	3,273	3,624	3,441	3,978	4,264	4,216	4,102	3,991	3,991	3,991
General Service (Public Utilities)												
5/8" Meter		23	19	21	37	41	53	63	75	88	88	88
> 5/8" Meter		361	357	403	443	665	753	788	811	834	834	834
Total General Service (Public Utilities)		384	376	425	480	706	806	851	885	922	922	922
General Service (Excluding Senior Citizens)												
5/8" Meter		154,342	156,625	158,403	163,854	188,540	204,370	205,624	203,920	202,217	200,619	199,020
> 5/8" Meter		73,027	71,541	80,373	88,650	102,798	111,004	110,710	108,864	107,223	107,223	107,223
Total General Service (excluding SC)		227,370	228,165	238,776	252,505	291,339	315,373	316,334	312,784	309,440	307,841	306,243
General Service (Including Senior Citizens)												
5/8" Meter		159,694	161,852	163,578	169,246	194,763	211,100	212,398	210,640	208,885	207,287	205,688
> 5/8" Meter		73,030	71,544	80,377	88,657	102,809	111,018	110,726	108,882	107,243	107,243	107,243
Total General Service (including SC)		232,723	233,396	243,954	257,903	297,572	322,118	323,124	319,522	316,128	314,530	312,931
PHA												
Charities & Schools		5,661	5,817	6,460	7,662	7,186	7,917	8,055	8,067	8,079	8,079	8,079
Hospital/University		4,273	3,553	4,530	4,708	4,978	5,898	6,449	6,941	7,472	7,472	7,472
Hand Billed		7,614	3,123	3,568	3,642	4,200	4,983	5,433	5,829	6,253	6,253	6,253
Scheduled		15,774	15,593	17,091	16,909	16,351	16,805	15,919	14,837	13,829	13,829	13,829
xxxxxxx		2	2	2	2	2	2	1	1	1	1	1
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service		389	406	8	200	43	49	50	50	50	50	50
Private Fire (Unmetered)		3,915	4,114	3,757	4,038	5,258	5,443	5,446	5,446	5,446	5,446	5,446
Public Fire Charge (Hydrants)		9,235	6,533	6,533	7,114	7,551	8,248	8,248	8,248	8,248	8,248	8,248
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Total		279,587	272,537	285,904	302,177	343,141	371,462	372,724	368,940	365,505	363,907	362,308

Description	Escalation	Historical					Study Period															
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030										
Water - General Service Collections																						
											Customer - 8											
Total General Service Billings		266,048	261,484	275,606	290,825	330,289	357,722	358,981	355,197	351,762	350,163	348,565										
Total General Service + xxxxxxxxxxxx Billings		266,048	261,484	275,606	290,825	330,289	357,722	358,981	355,197	351,762	350,163	348,565										
Collection Factors																						
Current Year		84.76%	84.62%	84.13%	83.64%	84.16%	84.01%	84.01%	84.01%	84.01%	84.01%	84.01%										
First Year Prior		8.89%	8.54%	10.49%	10.81%	10.86%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%										
Second Year Prior		1.94%	1.92%	2.04%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%										
Collections		Actual	Actual	Actual	Actual	Actual	Calculated	Calculated														
General Service		262,147	270,891	273,434	285,308	325,674	342,328	347,194	344,753	341,490	339,696	338,106										
xxxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-										
Public Fire		9,325	6,533	6,533	7,114	7,551	8,248	8,248	8,248	8,248	8,248	8,248										
Private Fire		3,690	3,937	3,661	3,818	4,853	5,491	5,495	5,495	5,495	5,495	5,495										
Total		275,163	281,360	283,628	296,240	338,078	356,067	360,937	358,497	355,233	353,439	351,849										
General Service	Calculated	253,273	248,894	264,719	278,792	315,618	<table border="1"> <tr> <td>Total</td> <td>1,361,297</td> </tr> <tr> <td>General Service</td> <td>1,417,454</td> </tr> <tr> <td>General Service + Wholesale</td> <td>1,379,549</td> </tr> <tr> <td>General Service + Wholesale</td> <td>1,435,097</td> </tr> <tr> <td>Ratio</td> <td>96.1%</td> </tr> </table>						Total	1,361,297	General Service	1,417,454	General Service + Wholesale	1,379,549	General Service + Wholesale	1,435,097	Ratio	96.1%
Total	1,361,297																					
General Service	1,417,454																					
General Service + Wholesale	1,379,549																					
General Service + Wholesale	1,435,097																					
Ratio	96.1%																					
General Service	Actual	262,147	270,891	273,434	285,308	325,674																
General Service + Wholesale	Calculated	252,743	252,743	268,161	282,095	319,449																
General Service + Wholesale	Actual	265,986	274,752	276,708	288,597	329,054																
	Ratio	96.7%	92.0%	96.9%	97.7%	97.1%																
Overall Annual Collection Rate (Revenue/Billings)		98.5%	103.6%	99.2%	98.1%	98.6%																
Collections - Detail																						
Senior Citizens							6,453	6,564	6,538	6,491	6,484	6,483										
General Service (Residential)							202,048	203,528	200,729	197,459	195,671	194,081										
General Service (Commercial)							94,836	97,538	98,045	98,218	98,236	98,239										
General Service (Industrial)							4,084	4,086	3,992	3,885	3,871	3,868										
General Service (Public Utilities)							764	817	853	889	893	894										
PHA							7,590	7,774	7,815	7,829	7,830	7,831										
Charities & Schools							5,592	6,159	6,652	7,163	7,231	7,243										
Hospital/University							4,717	5,191	5,589	5,998	6,052	6,061										
Hand Billed							16,243	15,535	14,541	13,558	13,426	13,404										
Scheduled							1	1	1	1	1	1										
xxxxxxxxxxx							-	-	-	-	-	-										
xxxxxxxxxxx							-	-	-	-	-	-										
Fire Service							49	50	50	50	50	50										
Private Fire (Unmetered)							5,443	5,446	5,446	5,446	5,446	5,446										
Public Fire Charge (Hydrants)							8,248	8,248	8,248	8,248	8,248	8,248										
xxxxxxxxxxx							-	-	-	-	-	-										
Total							356,067	360,937	358,497	355,233	353,439	351,849										

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water - Wholesale												
Customer - 9												
Bucks County												
Commodity Charge (\$/Mcf)		-	-	-	-	-	-	-	-	-	-	-
Demand Charge (\$/mgd of maximum demand)		-	-	-	-	-	-	-	-	-	-	-
Lump Sum Payment (\$/year)		-	-	-	-	-	-	-	-	-	-	-
Usage (Mcf)		-	-	-	-	-	-	-	-	-	-	-
Max Demand (mgd)		-	-	-	-	-	-	-	-	-	-	-
Management Fee		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commodity (\$1,000)		-	-	-	-	-	-	-	-	-	-	-
Demand (\$1,000)		-	-	-	-	-	-	-	-	-	-	-
Lump Sum (\$1,000)		-	-	-	-	-	-	-	-	-	-	-
Management Fee (\$1,000)		-	-	-	-	-	-	-	-	-	-	-
Subtotal (\$1,000)		-	-	-	-	-	-	-	-	-	-	-
Aqua PA												
Commodity Charge (\$/Mcf)		3.013	3.030	3.293	3.476	4.087	4.855	5.094	5.094	5.094	5.094	5.094
Lump Sum Payment (\$/year)		3,276,250	3,288,000	2,851,500	2,752,500	3,263,067	3,584,864	3,621,996	3,621,996	3,621,996	3,621,996	3,621,996
Usage (Mcf)		67,537	69,472	84,249	71,955	53,752	69,985	69,985	69,985	69,985	69,985	69,985
Management Fee		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Commodity (\$1,000)		203	211	277	250	220	340	357	357	357	357	357
Lump Sum (\$1,000)		3,276	3,288	2,852	2,753	3,263	3,585	3,622	3,622	3,622	3,622	3,622
Management Fee (\$1,000)		348	350	313	300	348	392	398	398	398	398	398
Subtotal (\$1,000)		3,828	3,848	3,442	3,303	3,831	4,317	4,376	4,376	4,376	4,376	4,376
Total (\$1,000)		3,828	3,848	3,442	3,303	3,831	4,317	4,376	4,376	4,376	4,376	4,376
Actual		3,839	3,861	3,273	3,290	3,380	-	-	-	-	-	-

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water - Revenue Summary											Customer - 10	
Revenue (\$1,000)												
General Service		262,147	270,891	273,434	285,308	325,674	342,328	347,194	344,753	341,490	339,696	338,106
xxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Public Fire		9,325	6,533	6,533	7,114	7,551	8,248	8,248	8,248	8,248	8,248	8,248
Private Fire		3,690	3,937	3,661	3,818	4,853	5,491	5,495	5,495	5,495	5,495	5,495
Wholesale		3,839	3,861	3,273	3,290	3,380	4,317	4,376	4,376	4,376	4,376	4,376
Total		279,001	285,221	286,902	299,530	341,458	360,384	365,313	362,873	359,609	357,815	356,225

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Accounts												
											Customer - 11	
Senior Citizens												
5/8" Meter		22,718	22,195	22,032	21,745	22,176	22,176	22,176	22,176	22,176	22,176	22,176
> 5/8" Meter		8	8	11	15	15	15	15	15	15	15	15
Total Senior Citizens		22,726	22,203	22,043	21,760	22,191	22,191	22,191	22,191	22,191	22,191	22,191
General Service (Residential)												
5/8" Meter		410,645	419,282	421,395	417,266	420,575	420,575	420,575	420,575	420,575	420,575	420,575
> 5/8" Meter		8,840	9,928	11,403	12,666	14,081	14,081	14,081	14,081	14,081	14,081	14,081
Total General Service (Residential)		419,485	429,210	432,798	429,932	434,656	434,656	434,656	434,656	434,656	434,656	434,656
General Service (Commercial)												
5/8" Meter		27,702	27,968	27,920	27,656	27,720	27,720	27,720	27,720	27,720	27,720	27,720
> 5/8" Meter		7,939	8,373	8,828	9,219	9,511	9,511	9,511	9,511	9,511	9,511	9,511
Total General Service (Commercial)		35,641	36,341	36,748	36,875	37,231	37,231	37,231	37,231	37,231	37,231	37,231
General Service (Industrial)												
5/8" Meter		503	506	498	484	483	476	469	462	455	455	455
> 5/8" Meter		508	504	513	512	520	525	530	535	540	540	540
Total General Service (Industrial)		1,011	1,010	1,011	996	1,003	1,001	999	997	995	995	995
General Service (Public Utilities)												
5/8" Meter		72	75	79	82	86	86	86	86	86	86	86
> 5/8" Meter		98	103	114	120	133	133	133	133	133	133	133
Total General Service (Public Utilities)		170	178	193	202	219	219	219	219	219	219	219
General Service (Excluding Senior Citizens)												
5/8" Meter		438,922	447,831	449,892	445,488	448,864	448,857	448,850	448,843	448,836	448,836	448,836
> 5/8" Meter		17,385	18,908	20,858	22,517	24,245	24,250	24,255	24,260	24,265	24,265	24,265
Total General Service (excluding SC)		456,307	466,739	470,750	468,005	473,109	473,107	473,105	473,103	473,101	473,101	473,101
General Service (Including Senior Citizens)												
5/8" Meter		461,640	470,026	471,924	467,233	471,040	471,033	471,026	471,019	471,012	471,012	471,012
> 5/8" Meter		17,393	18,916	20,869	22,532	24,260	24,265	24,270	24,275	24,280	24,280	24,280
Total General Service (including SC)		479,033	488,942	492,793	489,765	495,300	495,298	495,296	495,294	495,292	495,292	495,292
PHA		5,713	5,717	5,665	5,523	5,443	5,443	5,443	5,443	5,443	5,443	5,443
Charities & Schools		1,907	1,819	1,793	1,658	1,569	1,569	1,569	1,569	1,569	1,569	1,569
Hospital/University		283	137	135	112	116	116	116	116	116	116	116
Hand Billed		208	205	205	201	198	198	198	198	198	198	198
Scheduled		3	5	6	6	5	5	5	5	5	5	5
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service		119	126	-	4	10	10	10	10	10	10	10
Sewer Only	Account - No Growth	60	62	63	69	73	73	73	73	73	73	73
Groundwater (Non-City)	Account - No Growth	4	5	5	5	5	5	5	5	5	5	5
xxxxxxxxxx	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Total		487,330	497,018	500,665	497,343	502,719	502,717	502,715	502,713	502,711	502,711	502,711

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer Customer Account Growth												
											Customer - 11A	
<i>Annual Growth</i>												
Senior Citizens												
5/8" Meter		-3.08%	-2.30%	-0.73%	-1.30%	1.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		14.29%	0.00%	37.50%	36.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Senior Citizens		-3.08%	-2.30%	-0.72%	-1.28%	1.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-0.38%	2.10%	0.50%	-0.98%	0.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		13.17%	12.31%	14.86%	11.08%	11.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		-0.13%	2.32%	0.84%	-0.66%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-1.17%	0.96%	-0.17%	-0.95%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.14%	5.47%	5.43%	4.43%	3.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		-0.46%	1.96%	1.12%	0.35%	0.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-1.57%	0.60%	-1.58%	-2.81%	-0.21%	-1.45%	-1.47%	-1.49%	-1.52%	0.00%	0.00%
> 5/8" Meter		-0.20%	-0.79%	1.79%	-0.19%	1.56%	0.96%	0.95%	0.94%	0.93%	0.00%	0.00%
Total General Service (Industrial)		-0.88%	-0.10%	0.10%	-1.48%	0.70%	-0.20%	-0.20%	-0.20%	-0.20%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		-2.70%	4.17%	5.33%	3.80%	4.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.08%	5.10%	10.68%	5.26%	10.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		0.00%	4.71%	8.43%	4.66%	8.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.43%	2.03%	0.46%	-0.98%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		7.39%	8.76%	10.31%	7.95%	7.67%	0.02%	0.02%	0.02%	0.02%	0.00%	0.00%
Total General Service (excluding SC)		-0.16%	2.29%	0.86%	-0.58%	1.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-0.57%	1.82%	0.40%	-0.99%	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		7.39%	8.76%	10.32%	7.97%	7.67%	0.02%	0.02%	0.02%	0.02%	0.00%	0.00%
Total General Service (including SC)		-0.30%	2.07%	0.79%	-0.61%	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PHA		-0.42%	0.07%	-0.91%	-2.51%	-1.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Charities & Schools		-7.02%	-4.61%	-1.43%	-7.53%	-5.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-19.83%	-51.59%	-1.46%	-17.04%	3.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		-4.15%	-1.44%	0.00%	-1.95%	-1.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Scheduled		0.00%	66.67%	20.00%	0.00%	-16.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		6.25%	5.88%	-100.00%	#N/A	150.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Only		1.69%	3.33%	1.61%	9.52%	5.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Groundwater (Non-City)		-11.67%	7.55%	-1.75%	7.14%	-10.00%	11.11%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-0.34%	1.99%	0.73%	-0.66%	1.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2-Year Average Growth												
Senior Citizens												
5/8" Meter		-0.56%	-2.69%	-1.52%	-1.02%	0.33%	0.99%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		26.49%	6.90%	17.26%	36.93%	16.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Senior Citizens		-0.55%	-2.69%	-1.51%	-1.00%	0.34%	0.99%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		-0.83%	0.85%	1.30%	-0.24%	-0.10%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		14.36%	12.74%	13.58%	12.95%	11.12%	5.44%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		-0.57%	1.09%	1.57%	0.08%	0.21%	0.55%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-0.78%	-0.11%	0.39%	-0.56%	-0.36%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		2.46%	3.79%	5.45%	4.93%	3.80%	1.57%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		-0.08%	0.75%	1.54%	0.73%	0.66%	0.48%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-1.65%	-0.49%	-0.50%	-2.20%	-1.52%	-0.83%	-1.46%	-1.48%	-1.50%	-0.76%	0.00%
> 5/8" Meter		-0.29%	-0.49%	0.49%	0.79%	0.68%	1.26%	0.96%	0.95%	0.94%	0.47%	0.00%
Total General Service (Industrial)		-0.97%	-0.49%	0.00%	-0.70%	-0.40%	0.25%	-0.20%	-0.20%	-0.20%	-0.10%	0.00%
General Service (Public Utilities)												
5/8" Meter		4.45%	0.67%	4.75%	4.56%	4.34%	2.41%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		1.04%	3.58%	7.85%	7.94%	8.01%	5.28%	0.00%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		2.44%	2.33%	6.55%	6.53%	6.52%	4.12%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.83%	0.79%	1.24%	-0.26%	-0.11%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		7.92%	8.07%	9.53%	9.13%	7.81%	3.78%	0.02%	0.02%	0.02%	0.01%	0.00%
Total General Service (excluding SC)		-0.53%	1.06%	1.57%	0.14%	0.25%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		-0.81%	0.62%	1.11%	-0.30%	-0.09%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		7.92%	8.07%	9.54%	9.14%	7.82%	3.77%	0.02%	0.02%	0.02%	0.01%	0.00%
Total General Service (including SC)		-0.53%	0.88%	1.43%	0.08%	0.25%	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%
PHA		-0.59%	-0.17%	-0.42%	-1.71%	-1.98%	-0.73%	0.00%	0.00%	0.00%	0.00%	0.00%
Charities & Schools		-5.31%	-5.83%	-3.04%	-4.53%	-6.45%	-2.72%	0.00%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-3.67%	-37.70%	-30.93%	-9.58%	-7.30%	1.77%	0.00%	0.00%	0.00%	0.00%	0.00%
Hand Billed		-2.54%	-2.80%	-0.72%	-0.98%	-1.72%	-0.75%	0.00%	0.00%	0.00%	0.00%	0.00%
Scheduled		-13.40%	29.10%	41.42%	9.54%	-8.71%	-8.71%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		6.46%	6.07%	-100.00%	-82.18%	#N/A	58.11%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Only		-2.41%	2.51%	2.47%	5.49%	7.64%	2.85%	0.00%	0.00%	0.00%	0.00%	0.00%
Groundwater (Non-City)		5.08%	-2.53%	2.79%	2.60%	-1.80%	0.00%	5.41%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-0.56%	0.82%	1.36%	0.03%	0.20%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
3-Year Average Growth												
Senior Citizens												
5/8" Meter		0.55%	-1.14%	-2.04%	-1.45%	-0.03%	0.22%	0.66%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		25.99%	16.96%	16.26%	23.31%	23.31%	10.89%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Senior Citizens		0.56%	-1.14%	-2.04%	-1.44%	-0.02%	0.22%	0.66%	0.00%	0.00%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		0.00%	0.14%	0.74%	0.53%	0.10%	-0.06%	0.26%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		15.64%	13.67%	13.44%	12.74%	12.35%	7.28%	3.59%	0.00%	0.00%	0.00%	0.00%
Total General Service (Residential)		0.25%	0.38%	1.00%	0.82%	0.42%	0.14%	0.36%	0.00%	0.00%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-0.39%	-0.20%	-0.13%	-0.06%	-0.30%	-0.24%	0.08%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		3.68%	3.45%	4.33%	5.11%	4.34%	2.52%	1.04%	0.00%	0.00%	0.00%	0.00%
Total General Service (Commercial)		0.46%	0.59%	0.87%	1.14%	0.81%	0.44%	0.32%	0.00%	0.00%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-1.35%	-0.91%	-0.86%	-1.28%	-1.54%	-1.49%	-1.04%	-1.47%	-1.49%	-1.01%	-0.51%
> 5/8" Meter		0.20%	-0.46%	0.26%	0.26%	1.05%	0.77%	1.16%	0.95%	0.94%	0.63%	0.31%
Total General Service (Industrial)		-0.59%	-0.68%	-0.29%	-0.50%	-0.23%	-0.33%	0.10%	-0.20%	-0.20%	-0.13%	-0.07%
General Service (Public Utilities)												
5/8" Meter		7.47%	4.35%	2.20%	4.43%	4.67%	2.87%	1.60%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		1.40%	2.37%	5.90%	6.98%	8.89%	5.27%	3.49%	0.00%	0.00%	0.00%	0.00%
Total General Service (Public Utilities)		3.80%	3.19%	4.32%	5.92%	7.15%	4.30%	2.73%	0.00%	0.00%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.03%	0.12%	0.68%	0.50%	0.08%	-0.08%	0.25%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		8.96%	8.20%	8.81%	9.00%	8.64%	5.15%	2.51%	0.02%	0.02%	0.01%	0.01%
Total General Service (excluding SC)		0.27%	0.40%	0.99%	0.85%	0.45%	0.17%	0.36%	0.00%	0.00%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		0.00%	0.05%	0.55%	0.40%	0.07%	-0.06%	0.27%	0.00%	0.00%	0.00%	0.00%
> 5/8" Meter		8.97%	8.20%	8.82%	9.01%	8.65%	5.15%	2.51%	0.02%	0.02%	0.01%	0.01%
Total General Service (including SC)		0.28%	0.33%	0.85%	0.74%	0.43%	0.17%	0.38%	0.00%	0.00%	0.00%	0.00%
PHA		-0.48%	-0.37%	-0.42%	-1.12%	-1.62%	-1.32%	-0.49%	0.00%	0.00%	0.00%	0.00%
Charities & Schools		-6.38%	-5.08%	-4.38%	-4.56%	-4.81%	-4.35%	-1.82%	0.00%	0.00%	0.00%	0.00%
Hospital/University		-13.08%	-23.42%	-27.41%	-26.58%	-5.40%	-4.93%	1.18%	0.00%	0.00%	0.00%	0.00%
Hand Billed		-3.57%	-2.18%	-1.88%	-1.13%	-1.15%	-1.15%	-0.50%	0.00%	0.00%	0.00%	0.00%
Scheduled		-9.14%	7.72%	25.99%	25.99%	0.00%	-5.90%	-5.90%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		9.76%	6.27%	#N/A	-67.73%	-57.03%	#N/A	35.72%	0.00%	0.00%	0.00%	0.00%
Sewer Only		-0.53%	-0.53%	2.21%	4.77%	5.60%	5.03%	1.90%	0.00%	0.00%	0.00%	0.00%
Groundwater (Non-City)		3.36%	5.90%	-2.27%	4.22%	-1.79%	2.33%	0.00%	3.57%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		0.23%	0.28%	0.79%	0.68%	0.38%	0.14%	0.36%	0.00%	0.00%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
5-Year Average Growth												
Senior Citizens												
5/8" Meter		2.41%	0.77%	-0.28%	-1.09%	-1.10%	-0.48%	-0.02%	0.13%	0.39%	0.00%	0.00%
> 5/8" Meter		21.67%	21.67%	22.42%	24.57%	16.47%	13.40%	13.40%	6.40%	0.00%	0.00%	0.00%
Total Senior Citizens		2.41%	0.77%	-0.28%	-1.08%	-1.10%	-0.48%	-0.01%	0.13%	0.39%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		0.39%	0.47%	0.52%	-0.01%	0.40%	0.48%	0.06%	-0.04%	0.16%	0.00%	0.00%
> 5/8" Meter		17.58%	16.03%	14.81%	13.38%	12.51%	9.76%	7.24%	4.31%	2.14%	0.00%	0.00%
Total General Service (Residential)		0.62%	0.71%	0.78%	0.26%	0.69%	0.71%	0.25%	0.09%	0.22%	0.00%	0.00%
General Service (Commercial)												
5/8" Meter		-0.22%	-0.06%	-0.08%	-0.34%	-0.22%	0.01%	-0.18%	-0.14%	0.05%	0.00%	0.00%
> 5/8" Meter		3.48%	4.08%	4.38%	4.04%	4.12%	3.68%	2.58%	1.50%	0.63%	0.00%	0.00%
Total General Service (Commercial)		0.53%	0.81%	0.89%	0.65%	0.78%	0.88%	0.49%	0.26%	0.19%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		-0.93%	-0.70%	-1.01%	-1.42%	-1.12%	-1.10%	-1.51%	-1.49%	-1.23%	-1.19%	-0.90%
> 5/8" Meter		-0.08%	-0.16%	0.31%	0.04%	0.43%	0.66%	1.01%	0.84%	1.07%	0.76%	0.57%
Total General Service (Industrial)		-0.51%	-0.43%	-0.35%	-0.69%	-0.34%	-0.20%	-0.22%	-0.28%	-0.02%	-0.16%	-0.12%
General Service (Public Utilities)												
5/8" Meter		10.35%	9.34%	6.38%	4.44%	3.05%	3.62%	2.77%	1.71%	0.96%	0.00%	0.00%
> 5/8" Meter		4.14%	3.43%	3.93%	4.56%	6.74%	6.30%	5.25%	3.13%	2.08%	0.00%	0.00%
Total General Service (Public Utilities)		6.51%	5.69%	4.89%	4.51%	5.20%	5.20%	4.23%	2.56%	1.63%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		0.35%	0.44%	0.48%	-0.04%	0.36%	0.45%	0.05%	-0.05%	0.15%	0.00%	0.00%
> 5/8" Meter		9.16%	9.21%	9.19%	8.57%	8.41%	6.88%	5.11%	3.07%	1.51%	0.02%	0.01%
Total General Service (excluding SC)		0.61%	0.72%	0.79%	0.29%	0.69%	0.73%	0.27%	0.10%	0.22%	0.00%	0.00%
General Service (Including Senior Citizens)												
5/8" Meter		0.45%	0.45%	0.44%	-0.09%	0.29%	0.40%	0.04%	-0.04%	0.16%	0.00%	0.00%
> 5/8" Meter		9.17%	9.21%	9.19%	8.58%	8.42%	6.89%	5.11%	3.07%	1.51%	0.02%	0.01%
Total General Service (including SC)		0.70%	0.72%	0.74%	0.23%	0.61%	0.67%	0.26%	0.10%	0.22%	0.00%	0.00%
PHA		-0.17%	0.35%	-0.46%	-0.91%	-1.05%	-0.96%	-0.98%	-0.80%	-0.29%	0.00%	0.00%
Charities & Schools		-5.27%	-5.58%	-5.06%	-4.86%	-5.22%	-3.83%	-2.91%	-2.63%	-1.10%	0.00%	0.00%
Hospital/University		-8.07%	-20.30%	-20.72%	-18.16%	-19.95%	-16.34%	-3.27%	-2.99%	0.70%	0.00%	0.00%
Hand Billed		-3.38%	-3.26%	-2.44%	-1.70%	-1.82%	-0.98%	-0.69%	-0.69%	-0.30%	0.00%	0.00%
Scheduled		8.45%	10.76%	8.45%	8.45%	10.76%	10.76%	0.00%	-3.58%	-3.58%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		9.97%	10.35%	#N/A	-47.98%	-38.32%	-39.06%	-39.75%	#N/A	20.11%	0.00%	0.00%
Sewer Only		-1.89%	-4.24%	0.65%	1.84%	4.35%	4.00%	3.32%	2.99%	1.13%	0.00%	0.00%
Groundwater (Non-City)		2.00%	9.63%	3.13%	4.56%	-2.09%	2.51%	1.03%	1.39%	0.00%	2.13%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		0.65%	0.67%	0.68%	0.18%	0.55%	0.62%	0.23%	0.08%	0.21%	0.00%	0.00%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Billed Volume (Mcf)												
											Customer - 12	
Senior Citizens												
5/8" Meter		129,679	127,022	123,701	123,262	123,090	121,784	120,674	119,564	118,454	118,454	118,454
> 5/8" Meter		63	89	76	174	245	279	317	361	411	411	411
Total Senior Citizens		129,742	127,110	123,777	123,436	123,335	122,063	120,991	119,925	118,865	118,865	118,865
General Service (Residential)												
5/8" Meter		2,634,792	2,682,204	2,649,442	2,615,525	2,610,392	2,585,253	2,559,945	2,534,638	2,509,330	2,484,023	2,458,716
> 5/8" Meter		362,887	385,799	392,373	399,609	389,085	349,724	314,347	282,463	253,767	253,767	253,767
Total General Service (Residential)		2,997,679	3,068,002	3,041,815	3,015,134	2,999,477	2,934,977	2,874,292	2,817,101	2,763,097	2,737,790	2,712,483
General Service (Commercial)												
5/8" Meter		277,490	278,264	288,891	276,646	269,996	267,999	266,051	264,104	262,156	262,156	262,156
> 5/8" Meter		1,273,212	1,242,739	1,360,086	1,429,170	1,424,397	1,428,789	1,433,149	1,437,613	1,442,077	1,442,077	1,442,077
Total General Service (Commercial)		1,550,702	1,521,003	1,648,977	1,705,816	1,694,393	1,696,788	1,699,200	1,701,717	1,704,233	1,704,233	1,704,233
General Service (Industrial)												
5/8" Meter		6,974	6,016	6,315	5,718	5,565	5,435	5,308	5,182	5,057	5,057	5,057
> 5/8" Meter		76,379	73,776	77,281	70,536	71,802	69,772	67,794	65,867	63,988	63,988	63,988
Total General Service (Industrial)		83,353	79,792	83,596	76,255	77,367	75,207	73,102	71,049	69,045	69,045	69,045
General Service (Public Utilities)												
5/8" Meter		492	369	416	761	724	867	1,037	1,241	1,485	1,485	1,485
> 5/8" Meter		9,004	8,899	9,418	9,602	12,509	12,894	13,291	13,700	14,120	14,120	14,120
Total General Service (Public Utilities)		9,496	9,268	9,834	10,363	13,233	13,761	14,328	14,941	15,605	15,605	15,605
General Service (Excluding Senior Citizens)												
5/8" Meter		2,919,747	2,966,852	2,945,064	2,898,650	2,886,677	2,859,554	2,832,341	2,805,165	2,778,028	2,752,721	2,727,414
> 5/8" Meter		1,721,482	1,711,212	1,839,158	1,908,917	1,897,793	1,861,179	1,828,581	1,799,643	1,773,952	1,773,952	1,773,952
Total General Service (excluding SC)		4,641,229	4,678,064	4,784,222	4,807,567	4,784,470	4,720,733	4,660,922	4,604,808	4,551,980	4,526,673	4,501,366
General Service (Including Senior Citizens)												
5/8" Meter		3,049,426	3,093,873	3,068,765	3,021,911	3,009,767	2,981,338	2,953,015	2,924,729	2,896,482	2,871,175	2,845,868
> 5/8" Meter		1,721,545	1,711,301	1,839,234	1,909,091	1,898,038	1,861,458	1,828,898	1,800,004	1,774,363	1,774,363	1,774,363
Total General Service (including SC)		4,770,971	4,805,174	4,907,999	4,931,003	4,907,804	4,842,796	4,781,913	4,724,733	4,670,845	4,645,538	4,620,231
PHA		140,593	145,274	154,628	174,158	138,914	139,106	139,323	139,541	139,759	139,759	139,759
Charities & Schools		136,036	112,415	136,828	133,883	121,629	131,296	141,727	152,988	165,142	165,142	165,142
Hospital/University		228,018	93,671	104,226	100,612	98,419	105,639	113,389	121,705	130,633	130,633	130,633
Hand Billed		416,662	377,927	387,193	359,996	279,672	254,124	230,325	208,157	187,507	187,507	187,507
Scheduled		36	38	32	24	23	19	16	13	11	11	11
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service		9,485	9,989	98	3,703	379	1,393	1,393	1,393	1,393	1,393	1,393
Sewer Only		58,838	58,104	64,606	60,157	69,532	64,765	64,765	64,765	64,765	64,765	64,765
Groundwater (Non-City)		227,148	207,434	200,507	208,685	205,339	204,843	204,843	204,843	204,843	204,843	204,843
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Total		5,987,787	5,810,026	5,956,117	5,972,221	5,821,710	5,743,981	5,677,694	5,618,138	5,564,898	5,539,591	5,514,284

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Billed Volume Per Account (Mcf/Account)												
Customer - 13												
Senior Citizens												
5/8" Meter		5.71	5.72	5.61	5.67	5.55	5.49	5.44	5.39	5.34	5.34	5.34
> 5/8" Meter		7.93	11.06	6.94	11.60	16.32	18.60	21.13	24.07	27.40	27.40	27.40
Total Senior Citizens		5.71	5.72	5.62	5.67	5.56	5.50	5.45	5.40	5.36	5.36	5.36
General Service (Residential)												
5/8" Meter		6.42	6.40	6.29	6.27	6.21	6.15	6.09	6.03	5.97	5.91	5.85
> 5/8" Meter		41.05	38.86	34.41	31.55	27.63	24.84	22.32	20.06	18.02	18.02	18.02
Total General Service (Residential)		7.15	7.15	7.03	7.01	6.90	6.75	6.61	6.48	6.36	6.30	6.24
General Service (Commercial)												
5/8" Meter		10.02	9.95	10.35	10.00	9.74	9.67	9.60	9.53	9.46	9.46	9.46
> 5/8" Meter		160.37	148.42	154.07	155.02	149.76	150.22	150.68	151.15	151.62	151.62	151.62
Total General Service (Commercial)		43.51	41.85	44.87	46.26	45.51	45.57	45.64	45.71	45.77	45.77	45.77
General Service (Industrial)												
5/8" Meter		13.86	11.89	12.68	11.81	11.52	11.42	11.32	11.22	11.11	11.11	11.11
> 5/8" Meter		150.35	146.38	150.65	137.77	138.08	132.90	127.91	123.12	118.50	118.50	118.50
Total General Service (Industrial)		82.45	79.00	82.69	76.56	77.14	75.13	73.18	71.26	69.39	69.39	69.39
General Service (Public Utilities)												
5/8" Meter		6.83	4.91	5.27	9.28	8.42	10.08	12.06	14.43	17.27	17.27	17.27
> 5/8" Meter		91.88	86.40	82.61	80.02	94.05	96.95	99.93	103.01	106.17	106.17	106.17
Total General Service (Public Utilities)		55.86	52.06	50.95	51.30	60.43	62.84	65.42	68.22	71.26	71.26	71.26
General Service (Excluding Senior Citizens)												
5/8" Meter		6.65	6.62	6.55	6.51	6.43	6.37	6.31	6.25	6.19	6.13	6.08
> 5/8" Meter		99.02	90.50	88.18	84.78	78.28	76.75	75.39	74.18	73.11	73.11	73.11
Total General Service (excluding SC)		10.17	10.02	10.16	10.27	10.11	9.98	9.85	9.73	9.62	9.57	9.51
General Service (Including Senior Citizens)												
5/8" Meter		6.61	6.58	6.50	6.47	6.39	6.33	6.27	6.21	6.15	6.10	6.04
> 5/8" Meter		98.98	90.47	88.13	84.73	78.24	76.71	75.36	74.15	73.08	73.08	73.08
Total General Service (including SC)		9.96	9.83	9.96	10.07	9.91	9.78	9.65	9.54	9.43	9.38	9.33
PHA		24.61	25.41	27.30	31.53	25.52	25.56	25.60	25.64	25.68	25.68	25.68
Charities & Schools		71.33	61.80	76.31	80.75	77.52	83.68	90.33	97.51	105.25	105.25	105.25
Hospital/University		805.72	683.73	772.04	898.32	848.44	910.68	977.49	1,049.18	1,126.15	1,126.15	1,126.15
Hand Billed		2,003.18	1,843.55	1,888.75	1,791.03	1,412.49	1,283.45	1,163.26	1,051.30	947.01	947.01	947.01
Scheduled		12.00	7.60	5.30	4.07	4.50	3.80	3.20	2.60	2.20	2.20	2.20
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service		79.71	79.27	-	925.70	37.87	139.30	139.30	139.30	139.30	139.30	139.30
Sewer Only		980.63	937.16	1,025.48	871.84	952.49	887.19	887.19	887.19	887.19	887.19	887.19
Groundwater (Non-City)		51,429.74	43,670.32	42,965.72	41,736.94	45,630.84	40,968.60	40,968.60	40,968.60	40,968.60	40,968.60	40,968.60
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Total		12.29	11.69	11.90	12.01	11.58	11.43	11.29	11.18	11.07	11.02	10.97

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Billed Volume Per Account Growth												
											Customer - 13A	
Annual Growth												
Senior Citizens												
5/8" Meter		3.07%	0.18%	-1.92%	1.07%	-2.12%	-1.08%	-0.91%	-0.92%	-0.93%	0.00%	0.00%
> 5/8" Meter		8.04%	39.47%	-37.25%	67.15%	40.69%	13.97%	13.60%	13.91%	13.83%	0.00%	0.00%
Total Senior Citizens		3.07%	0.18%	-1.75%	0.89%	-1.94%	-1.08%	-0.91%	-0.92%	-0.74%	0.00%	0.00%
General Service (Residential)												
5/8" Meter		0.00%	-0.31%	-1.72%	-0.32%	-0.96%	-0.97%	-0.98%	-0.99%	-1.00%	-1.01%	-1.02%
> 5/8" Meter		-9.82%	-5.33%	-11.45%	-8.31%	-12.42%	-10.10%	-10.14%	-10.13%	-10.17%	0.00%	0.00%
Total General Service (Residential)		0.00%	0.00%	-1.68%	-0.28%	-1.57%	-2.17%	-2.07%	-1.97%	-1.85%	-0.94%	-0.95%
General Service (Commercial)												
5/8" Meter		-4.84%	-0.70%	4.02%	-3.38%	-2.60%	-0.72%	-0.72%	-0.73%	-0.73%	0.00%	0.00%
> 5/8" Meter		3.60%	-7.45%	3.81%	0.62%	-3.39%	0.31%	0.31%	0.31%	0.31%	0.00%	0.00%
Total General Service (Commercial)		3.97%	-3.82%	7.22%	3.10%	-1.62%	0.13%	0.15%	0.15%	0.13%	0.00%	0.00%
General Service (Industrial)												
5/8" Meter		6.21%	-14.21%	6.64%	-6.86%	-2.46%	-0.87%	-0.88%	-0.88%	-0.98%	0.00%	0.00%
> 5/8" Meter		-15.31%	-2.64%	2.92%	-8.55%	0.23%	-3.75%	-3.75%	-3.74%	-3.75%	0.00%	0.00%
Total General Service (Industrial)		-13.33%	-4.18%	4.67%	-7.41%	0.76%	-2.61%	-2.60%	-2.62%	-2.62%	0.00%	0.00%
General Service (Public Utilities)												
5/8" Meter		-18.59%	-28.11%	7.33%	76.09%	-9.27%	19.71%	19.64%	19.65%	19.68%	0.00%	0.00%
> 5/8" Meter		6.18%	-5.96%	-4.39%	-3.14%	17.53%	3.08%	3.07%	3.08%	3.07%	0.00%	0.00%
Total General Service (Public Utilities)		6.38%	-6.80%	-2.13%	0.69%	17.80%	3.99%	4.11%	4.28%	4.46%	0.00%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-0.60%	-0.45%	-1.06%	-0.61%	-1.23%	-0.93%	-0.94%	-0.95%	-0.96%	-0.97%	-0.82%
> 5/8" Meter		-3.28%	-8.60%	-2.56%	-3.86%	-7.67%	-1.95%	-1.77%	-1.60%	-1.44%	0.00%	0.00%
Total General Service (excluding SC)		0.89%	-1.47%	1.40%	1.08%	-1.56%	-1.29%	-1.30%	-1.22%	-1.13%	-0.52%	-0.63%
General Service (Including Senior Citizens)												
5/8" Meter		-0.30%	-0.45%	-1.22%	-0.46%	-1.24%	-0.94%	-0.95%	-0.96%	-0.97%	-0.81%	-0.98%
> 5/8" Meter		-3.28%	-8.60%	-2.59%	-3.86%	-7.66%	-1.96%	-1.76%	-1.61%	-1.44%	0.00%	0.00%
Total General Service (including SC)		1.01%	-1.31%	1.32%	1.10%	-1.59%	-1.31%	-1.33%	-1.14%	-1.15%	-0.53%	-0.53%
PHA		-10.25%	3.25%	7.44%	15.49%	-19.06%	0.16%	0.16%	0.16%	0.16%	0.00%	0.00%
Charities & Schools		-6.62%	-13.36%	23.48%	5.82%	-4.00%	7.95%	7.95%	7.95%	7.94%	0.00%	0.00%
Hospital/University		-0.70%	-15.14%	12.92%	16.36%	-5.55%	7.34%	7.34%	7.33%	7.34%	0.00%	0.00%
Hand Billed		3.78%	-7.97%	2.45%	-5.17%	-21.14%	-9.14%	-9.36%	-9.62%	-9.92%	0.00%	0.00%
Scheduled		187.77%	-36.67%	-30.26%	-23.21%	10.57%	-15.56%	-15.79%	-18.75%	-15.38%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		6.44%	-0.55%	-100.00%	#N/A	-95.91%	267.84%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Only		-12.88%	-4.43%	9.42%	-14.98%	9.25%	-6.86%	0.00%	0.00%	0.00%	0.00%	0.00%
Groundwater (Non-City)		11.20%	-15.09%	-1.61%	-2.86%	9.33%	-10.22%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-0.89%	-4.88%	1.80%	0.92%	-3.58%	-1.30%	-1.22%	-0.97%	-0.98%	-0.45%	-0.45%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2-Year Average Growth												
Senior Citizens												
5/8" Meter		3.12%	1.61%	-0.88%	-0.44%	-0.54%	-1.60%	-1.00%	-0.91%	-0.92%	-0.46%	0.00%
> 5/8" Meter		-10.86%	22.75%	-6.45%	2.41%	53.35%	26.63%	13.79%	13.76%	13.87%	6.69%	0.00%
Total Senior Citizens		3.12%	1.61%	-0.79%	-0.44%	-0.54%	-1.51%	-0.99%	-0.91%	-0.83%	-0.37%	0.00%
General Service (Residential)												
5/8" Meter		-0.92%	-0.16%	-1.02%	-1.02%	-0.64%	-0.96%	-0.97%	-0.98%	-0.99%	-1.00%	-1.01%
> 5/8" Meter		-11.72%	-7.60%	-8.44%	-9.90%	-10.39%	-11.27%	-10.12%	-10.14%	-10.15%	-5.22%	0.00%
Total General Service (Residential)		-0.90%	0.00%	-0.84%	-0.98%	-0.93%	-1.87%	-2.12%	-2.02%	-1.91%	-1.40%	-0.95%
General Service (Commercial)												
5/8" Meter		-3.95%	-2.79%	1.63%	0.25%	-2.99%	-1.66%	-0.72%	-0.73%	-0.73%	-0.37%	0.00%
> 5/8" Meter		-0.75%	-2.08%	-1.98%	2.20%	-1.41%	-1.56%	0.31%	0.31%	0.31%	0.16%	0.00%
Total General Service (Commercial)		0.54%	0.00%	1.55%	5.14%	0.71%	-0.75%	0.14%	0.15%	0.14%	0.07%	0.00%
General Service (Industrial)												
5/8" Meter		5.60%	-4.55%	-4.35%	-0.34%	-4.68%	-1.67%	-0.87%	-0.88%	-0.93%	-0.49%	0.00%
> 5/8" Meter		3.18%	-9.20%	0.10%	-2.99%	-4.26%	-1.78%	-3.75%	-3.75%	-3.75%	-1.89%	0.00%
Total General Service (Industrial)		3.97%	-8.87%	0.15%	-1.56%	-3.41%	-0.94%	-2.60%	-2.61%	-2.62%	-1.32%	0.00%
General Service (Public Utilities)												
5/8" Meter		-21.73%	-23.50%	-12.16%	37.48%	26.40%	4.22%	19.68%	19.65%	19.67%	9.40%	0.00%
> 5/8" Meter		-0.36%	-0.08%	-5.18%	-3.76%	6.70%	10.07%	3.08%	3.08%	3.07%	1.52%	0.00%
Total General Service (Public Utilities)		-3.02%	-0.43%	-4.50%	-0.73%	8.91%	10.68%	4.05%	4.19%	4.37%	2.20%	0.00%
General Service (Excluding Senior Citizens)												
5/8" Meter		-1.25%	-0.52%	-0.75%	-0.83%	-0.92%	-1.08%	-0.94%	-0.95%	-0.96%	-0.96%	-0.89%
> 5/8" Meter		-5.87%	-5.98%	-5.63%	-3.21%	-5.78%	-4.85%	-1.86%	-1.69%	-1.52%	-0.72%	0.00%
Total General Service (excluding SC)		-0.24%	-0.30%	-0.05%	1.24%	-0.25%	-1.42%	-1.29%	-1.26%	-1.17%	-0.83%	-0.57%
General Service (Including Senior Citizens)												
5/8" Meter		-1.04%	-0.38%	-0.84%	-0.84%	-0.85%	-1.09%	-0.94%	-0.95%	-0.96%	-0.89%	-0.90%
> 5/8" Meter		-5.87%	-5.98%	-5.64%	-3.22%	-5.78%	-4.85%	-1.86%	-1.68%	-1.52%	-0.72%	0.00%
Total General Service (including SC)		-0.15%	-0.15%	0.00%	1.21%	-0.25%	-1.45%	-1.32%	-1.23%	-1.15%	-0.84%	-0.53%
PHA		-5.12%	-3.73%	5.32%	11.39%	-3.32%	-9.96%	0.16%	0.16%	0.16%	0.08%	0.00%
Charities & Schools		-2.91%	-10.06%	3.43%	14.31%	0.79%	1.80%	7.95%	7.95%	7.94%	3.89%	0.00%
Hospital/University		-1.37%	-8.20%	-2.11%	14.62%	4.83%	0.69%	7.34%	7.34%	7.34%	3.60%	0.00%
Hand Billed		5.38%	-2.27%	-2.90%	-1.43%	-13.52%	-15.35%	-9.25%	-9.49%	-9.77%	-5.09%	0.00%
Scheduled		90.69%	35.00%	-33.54%	-26.82%	-7.86%	-3.37%	-15.67%	-17.28%	-17.08%	-8.01%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		5.41%	2.88%	-100.00%	241.73%	#N/A	-61.21%	91.79%	0.00%	0.00%	0.00%	0.00%
Sewer Only		-9.66%	-8.75%	-2.26%	-3.55%	-3.62%	0.88%	-3.49%	0.00%	0.00%	0.00%	0.00%
Groundwater (Non-City)		-0.82%	-2.83%	-8.60%	-2.24%	3.05%	-0.92%	-5.25%	0.00%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-0.32%	-2.91%	-1.60%	1.36%	-1.35%	-2.44%	-1.26%	-1.10%	-0.98%	-0.72%	-0.45%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
3-Year Average Growth												
Senior Citizens												
5/8" Meter		2.19%	2.13%	0.42%	-0.23%	-1.00%	-0.72%	-1.37%	-0.97%	-0.92%	-0.62%	-0.31%
> 5/8" Meter		6.31%	3.48%	-1.85%	13.52%	13.85%	38.90%	22.13%	13.83%	13.78%	9.05%	4.41%
Total Senior Citizens		2.19%	2.13%	0.48%	-0.23%	-0.94%	-0.72%	-1.31%	-0.97%	-0.86%	-0.55%	-0.25%
General Service (Residential)												
5/8" Meter		-1.56%	-0.72%	-0.68%	-0.78%	-1.00%	-0.75%	-0.97%	-0.98%	-0.99%	-1.00%	-1.01%
> 5/8" Meter		-13.06%	-9.64%	-8.91%	-8.40%	-10.75%	-10.29%	-10.90%	-10.12%	-10.15%	-6.88%	-3.51%
Total General Service (Residential)		-1.58%	-0.60%	-0.56%	-0.66%	-1.18%	-1.35%	-1.94%	-2.07%	-1.96%	-1.59%	-1.25%
General Service (Commercial)												
5/8" Meter		-3.09%	-2.87%	-0.57%	-0.07%	-0.71%	-2.24%	-1.35%	-0.72%	-0.73%	-0.49%	-0.25%
> 5/8" Meter		-1.21%	-3.04%	-0.16%	-1.12%	0.30%	-0.84%	-0.94%	0.31%	0.31%	0.21%	0.10%
Total General Service (Commercial)		0.79%	-0.93%	2.35%	2.06%	2.83%	0.52%	-0.45%	0.15%	0.15%	0.09%	0.04%
General Service (Industrial)												
5/8" Meter		6.64%	-1.47%	-0.95%	-5.20%	-1.05%	-3.43%	-1.40%	-0.88%	-0.91%	-0.62%	-0.33%
> 5/8" Meter		-1.57%	1.20%	-5.33%	-2.87%	-1.93%	-4.09%	-2.44%	-3.75%	-3.75%	-2.51%	-1.27%
Total General Service (Industrial)		-0.30%	1.18%	-4.56%	-2.44%	-0.79%	-3.15%	-1.49%	-2.61%	-2.61%	-1.76%	-0.88%
General Service (Public Utilities)												
5/8" Meter		-12.37%	-23.92%	-14.36%	10.76%	19.70%	24.13%	9.13%	19.67%	19.66%	12.71%	6.17%
> 5/8" Meter		-12.64%	-2.27%	-1.53%	-4.50%	2.87%	5.48%	7.69%	3.08%	3.07%	2.04%	1.01%
Total General Service (Public Utilities)		-14.41%	-4.30%	-1.00%	-2.80%	5.10%	7.24%	8.44%	4.12%	4.28%	2.89%	1.46%
General Service (Excluding Senior Citizens)												
5/8" Meter		-1.74%	-0.99%	-0.70%	-0.71%	-0.97%	-0.92%	-1.03%	-0.94%	-0.95%	-0.96%	-0.92%
> 5/8" Meter		-6.63%	-6.79%	-4.86%	-5.04%	-4.72%	-4.52%	-3.84%	-1.78%	-1.61%	-1.02%	-0.48%
Total General Service (excluding SC)		-0.77%	-0.66%	0.26%	0.33%	0.30%	-0.59%	-1.38%	-1.27%	-1.22%	-0.96%	-0.76%
General Service (Including Senior Citizens)												
5/8" Meter		-1.56%	-0.85%	-0.66%	-0.71%	-0.97%	-0.88%	-1.04%	-0.95%	-0.96%	-0.91%	-0.92%
> 5/8" Meter		-6.63%	-6.79%	-4.86%	-5.05%	-4.73%	-4.52%	-3.83%	-1.77%	-1.60%	-1.02%	-0.48%
Total General Service (including SC)		-0.69%	-0.54%	0.34%	0.37%	0.27%	-0.61%	-1.41%	-1.26%	-1.21%	-0.94%	-0.74%
PHA		-3.40%	-2.41%	-0.15%	8.61%	0.14%	-2.17%	-6.71%	0.16%	0.16%	0.10%	0.05%
Charities & Schools		-2.12%	-6.53%	-0.03%	4.22%	7.85%	3.12%	3.81%	7.95%	7.94%	5.23%	2.58%
Hospital/University		4.83%	-6.19%	-1.64%	3.69%	7.46%	5.66%	2.86%	7.34%	7.34%	4.83%	2.39%
Hand Billed		1.49%	0.73%	-0.72%	-3.66%	-8.50%	-12.08%	-13.40%	-9.38%	-9.64%	-6.63%	-3.42%
Scheduled		52.25%	32.06%	8.32%	-30.26%	-16.03%	-10.50%	-7.70%	-16.71%	-16.65%	-11.74%	-5.42%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		4.28%	3.38%	#N/A	126.46%	-21.83%	#N/A	-46.81%	54.37%	0.00%	0.00%	0.00%
Sewer Only		-16.24%	-7.95%	-3.06%	-3.84%	0.54%	-4.71%	0.58%	-2.34%	0.00%	0.00%	0.00%
Groundwater (Non-City)		-0.07%	-5.82%	-2.42%	-6.72%	1.47%	-1.57%	-0.62%	-3.53%	0.00%	0.00%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-1.53%	-1.87%	-1.36%	-0.77%	-0.31%	-1.33%	-2.04%	-1.16%	-1.06%	-0.80%	-0.63%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
5-Year Average Growth												
Senior Citizens												
5/8" Meter		-0.10%	0.75%	0.95%	1.09%	0.04%	-0.78%	-1.00%	-0.80%	-1.19%	-0.77%	-0.55%
> 5/8" Meter		-3.34%	6.17%	1.01%	3.05%	17.33%	18.59%	13.82%	28.24%	18.76%	10.92%	8.06%
Total Senior Citizens		-0.10%	0.75%	0.99%	1.09%	0.07%	-0.75%	-0.96%	-0.80%	-1.12%	-0.73%	-0.51%
General Service (Residential)												
5/8" Meter		-1.94%	-1.21%	-1.34%	-0.84%	-0.66%	-0.86%	-0.99%	-0.84%	-0.98%	-0.99%	-1.00%
> 5/8" Meter		-14.49%	-12.10%	-11.24%	-9.74%	-9.50%	-9.56%	-10.50%	-10.23%	-10.60%	-8.19%	-6.22%
Total General Service (Residential)		-1.95%	-1.11%	-1.29%	-0.75%	-0.71%	-1.14%	-1.56%	-1.62%	-1.93%	-1.80%	-1.56%
General Service (Commercial)												
5/8" Meter		-3.07%	-2.50%	-1.23%	-1.64%	-1.55%	-0.71%	-0.71%	-1.64%	-1.10%	-0.58%	-0.44%
> 5/8" Meter		-1.95%	-2.97%	-1.52%	-0.98%	-0.66%	-1.30%	0.30%	-0.38%	-0.44%	0.25%	0.19%
Total General Service (Commercial)		-0.03%	-0.53%	1.10%	1.45%	1.69%	0.93%	1.75%	0.37%	-0.21%	0.11%	0.09%
General Service (Industrial)												
5/8" Meter		3.38%	1.22%	2.10%	-1.02%	-2.46%	-3.80%	-0.98%	-2.42%	-1.21%	-0.72%	-0.55%
> 5/8" Meter		-0.49%	-2.54%	-0.91%	-0.49%	-4.90%	-2.44%	-2.66%	-3.96%	-2.97%	-3.01%	-2.27%
Total General Service (Industrial)		0.18%	-2.05%	-0.12%	0.08%	-4.11%	-1.84%	-1.52%	-2.93%	-1.95%	-2.10%	-1.58%
General Service (Public Utilities)												
5/8" Meter		-5.28%	-13.12%	-12.29%	-3.60%	0.07%	8.10%	19.69%	22.32%	13.23%	15.45%	11.37%
> 5/8" Meter		-6.56%	-6.48%	-9.73%	-2.87%	1.68%	1.08%	2.95%	4.51%	5.82%	2.45%	1.83%
Total General Service (Public Utilities)		-8.35%	-8.54%	-10.57%	-2.89%	2.85%	2.38%	4.67%	6.01%	6.79%	3.35%	2.55%
General Service (Excluding Senior Citizens)												
5/8" Meter		-2.09%	-1.36%	-1.35%	-0.93%	-0.79%	-0.86%	-0.95%	-0.93%	-1.00%	-0.95%	-0.93%
> 5/8" Meter		-7.35%	-7.52%	-6.23%	-5.37%	-5.23%	-4.97%	-3.59%	-3.40%	-2.92%	-1.36%	-0.97%
Total General Service (excluding SC)		-1.34%	-0.95%	-0.48%	0.10%	0.06%	-0.38%	-0.34%	-0.86%	-1.30%	-1.09%	-0.96%
General Service (Including Senior Citizens)												
5/8" Meter		-2.02%	-1.29%	-1.27%	-0.84%	-0.73%	-0.86%	-0.96%	-0.91%	-1.01%	-0.92%	-0.93%
> 5/8" Meter		-7.35%	-7.52%	-6.24%	-5.38%	-5.23%	-4.97%	-3.59%	-3.40%	-2.91%	-1.36%	-0.96%
Total General Service (including SC)		-1.35%	-0.89%	-0.42%	0.16%	0.10%	-0.36%	-0.37%	-0.86%	-1.30%	-1.09%	-0.94%
PHA		-4.48%	-2.64%	0.00%	2.89%	-1.43%	0.76%	0.15%	-1.25%	-4.02%	0.13%	0.09%
Charities & Schools		-1.34%	-3.49%	0.07%	1.31%	0.29%	3.25%	7.89%	5.03%	5.44%	6.31%	4.69%
Hospital/University		4.95%	-0.64%	2.00%	1.64%	0.90%	2.48%	7.41%	6.33%	4.62%	5.83%	4.34%
Hand Billed		-0.12%	0.03%	-0.29%	-0.14%	-6.05%	-8.52%	-8.80%	-11.06%	-11.97%	-7.68%	-5.90%
Scheduled		3.00%	7.35%	9.28%	4.28%	1.53%	-20.55%	-15.89%	-13.28%	-11.58%	-13.34%	-10.35%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Fire Service		17.22%	-0.92%	#N/A	66.78%	-12.75%	11.81%	11.94%	#N/A	-31.53%	29.76%	0.00%
Sewer Only		-1.64%	-2.90%	-9.28%	-6.21%	-3.29%	-1.09%	-2.86%	0.35%	-1.41%	0.00%	0.00%
Groundwater (Non-City)		-5.75%	-9.15%	-3.57%	-4.40%	-0.27%	-4.45%	-1.27%	-0.95%	-0.37%	-2.13%	0.00%
xxxxxxxxxx		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total		-2.02%	-2.09%	-1.55%	-0.59%	-1.36%	-1.44%	-0.69%	-1.24%	-1.62%	-0.99%	-0.82%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Existing Rates												Customer - 14
Actual Rate												
Service Charge (\$/bill)												
5/8"		7.01	7.01	7.20	7.50	7.26	7.64	7.64	7.64	7.64	7.64	7.64
3/4"		8.93	8.93	9.16	9.57	9.27	9.79	9.79	9.79	9.79	9.79	9.79
1"		13.07	13.07	13.40	14.05	13.60	14.43	14.43	14.43	14.43	14.43	14.43
1 1/4"		18.37	18.37	18.81	19.77	19.15	20.36	20.36	20.36	20.36	20.36	20.36
1 1/2"		22.97	22.97	23.50	24.75	23.96	25.53	25.53	25.53	25.53	25.53	25.53
2"		35.42	35.42	36.22	38.19	36.98	39.44	39.44	39.44	39.44	39.44	39.44
3"		63.82	63.82	65.25	68.87	66.70	71.26	71.26	71.26	71.26	71.26	71.26
4"		108.49	108.49	110.93	117.03	113.34	120.98	120.98	120.98	120.98	120.98	120.98
6"		213.81	213.81	218.57	230.71	223.43	238.64	238.64	238.64	238.64	238.64	238.64
8"		338.27	338.27	345.77	365.13	353.59	377.82	377.82	377.82	377.82	377.82	377.82
10"		488.25	488.25	499.09	526.96	510.31	545.20	545.20	545.20	545.20	545.20	545.20
12"		887.22	887.22	906.63	958.27	927.96	992.49	992.49	992.49	992.49	992.49	992.49
14"		-	-	-	-	-	-	-	-	-	-	-
Volume Charge (\$/Mcf)												
0 - 2 Mcf		31.25	31.25	32.61	34.57	37.93	41.11	41.11	41.11	41.11	41.11	41.11
2 - 100 Mcf		31.25	31.25	32.61	34.57	37.93	41.11	41.11	41.11	41.11	41.11	41.11
100 - 2,000 Mcf		31.25	31.25	32.61	34.57	37.93	41.11	41.11	41.11	41.11	41.11	41.11
Over 2,000 Mcf		31.25	31.25	32.61	34.57	37.93	41.11	41.11	41.11	41.11	41.11	41.11
Groundwater Volume Charge (\$/Mcf)		13.86	13.86	11.91	12.58	13.47	14.81	14.81	14.81	14.81	14.81	14.81
Effective Rate												
Effective Months												
Service Charge		10.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Volume Charge		9.50	8.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Service Charge (\$/bill)												
5/8"		7.01	7.01	7.17	7.45	7.30	7.58	7.64	7.64	7.64	7.64	7.64
3/4"		8.93	8.93	9.12	9.50	9.32	9.70	9.79	9.79	9.79	9.79	9.79
1"		13.07	13.07	13.35	13.94	13.68	14.29	14.43	14.43	14.43	14.43	14.43
1 1/4"		18.36	18.37	18.74	19.61	19.25	20.16	20.36	20.36	20.36	20.36	20.36
1 1/2"		22.96	22.97	23.41	24.54	24.09	25.27	25.53	25.53	25.53	25.53	25.53
2"		35.39	35.42	36.09	37.86	37.18	39.03	39.44	39.44	39.44	39.44	39.44
3"		63.76	63.82	65.01	68.27	67.06	70.50	71.26	71.26	71.26	71.26	71.26
4"		108.40	108.49	110.52	116.01	113.96	119.71	120.98	120.98	120.98	120.98	120.98
6"		213.61	213.81	217.78	228.69	224.64	236.11	238.64	238.64	238.64	238.64	238.64
8"		337.94	338.27	344.52	361.90	355.51	373.78	377.82	377.82	377.82	377.82	377.82
10"		487.78	488.25	497.28	522.32	513.09	539.39	545.20	545.20	545.20	545.20	545.20
12"		886.25	887.22	903.40	949.66	933.01	981.74	992.49	992.49	992.49	992.49	992.49
14"		-	-	-	-	-	-	-	-	-	-	-
Volume Charge (\$/Mcf)												
0 - 2 Mcf		31.16	31.25	32.33	34.16	37.23	40.45	41.11	41.11	41.11	41.11	41.11
2 - 100 Mcf		31.16	31.25	32.33	34.16	37.23	40.45	41.11	41.11	41.11	41.11	41.11
100 - 2,000 Mcf		31.16	31.25	32.33	34.16	37.23	40.45	41.11	41.11	41.11	41.11	41.11
Over 2,000 Mcf		31.16	31.25	32.33	34.16	37.23	40.45	41.11	41.11	41.11	41.11	41.11
Groundwater Volume Charge (\$/Mcf)		13.84	13.86	12.32	12.44	13.28	14.53	14.81	14.81	14.81	14.81	14.81

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Calculated Billings (prior to adjustment factor)												
											Customer - 15	
Senior Citizens												
5/8" Meter		4,465	4,377	4,421	4,616	4,894	5,207	5,246	5,211	5,177	5,177	5,177
> 5/8" Meter		3	3	3	6	8	10	11	13	14	14	14
Total Senior Citizens		4,468	4,381	4,424	4,622	4,902	5,217	5,257	5,224	5,191	5,191	5,191
General Service (Residential)												
5/8" Meter		116,669	119,089	121,896	126,654	134,027	142,806	143,798	142,757	141,717	140,677	139,636
> 5/8" Meter		13,338	14,208	15,018	16,196	17,122	16,903	15,708	14,397	13,217	13,217	13,217
Total General Service (Residential)		130,007	133,297	136,914	142,851	151,149	159,709	159,505	157,154	154,934	153,894	152,853
General Service (Commercial)												
5/8" Meter		10,979	11,048	11,741	11,923	12,480	13,360	13,479	13,399	13,319	13,319	13,319
> 5/8" Meter		43,600	42,865	48,150	53,258	57,445	62,425	63,599	63,783	63,966	63,966	63,966
Total General Service (Commercial)		54,578	53,913	59,891	65,181	69,926	75,785	77,078	77,182	77,285	77,285	77,285
General Service (Industrial)												
5/8" Meter		260	231	247	239	249	263	261	255	250	250	250
> 5/8" Meter		2,574	2,499	2,696	2,615	2,876	3,035	3,003	2,923	2,846	2,846	2,846
Total General Service (Industrial)		2,833	2,729	2,943	2,853	3,126	3,298	3,264	3,179	3,096	3,096	3,096
General Service (Public Utilities)												
5/8" Meter		21	18	20	33	34	43	51	59	69	69	69
> 5/8" Meter		340	340	373	404	546	606	632	649	666	666	666
Total General Service (Public Utilities)		361	358	394	437	581	649	683	708	735	735	735
General Service (Excluding Senior Citizens)												
5/8" Meter		127,929	130,386	133,904	138,849	146,791	156,472	157,588	156,470	155,354	154,314	153,273
> 5/8" Meter		59,851	59,912	66,237	72,473	77,990	82,970	82,942	81,752	80,696	80,696	80,696
Total General Service (excluding SC)		187,780	190,298	200,141	211,322	224,782	239,442	240,530	238,222	236,050	235,010	233,969
General Service (Including Senior Citizens)												
5/8" Meter		132,394	134,763	138,324	143,465	151,685	161,678	162,834	161,682	160,531	159,491	158,450
> 5/8" Meter		59,853	59,916	66,241	72,479	77,999	82,980	82,953	81,765	80,711	80,711	80,711
Total General Service (including SC)		192,247	194,679	204,565	215,944	229,684	244,658	245,787	243,447	241,242	240,201	239,161
PHA		4,793	4,944	5,388	6,302	5,541	5,999	6,101	6,110	6,118	6,118	6,118
Charities & Schools		3,793	3,220	3,906	4,001	3,926	4,539	4,932	5,279	5,654	5,654	5,654
Hospital/University		5,550	2,303	2,634	2,671	2,843	3,305	3,597	3,854	4,129	4,129	4,129
Hand Billed		13,224	12,048	12,759	12,547	10,653	10,532	9,725	8,813	7,965	7,965	7,965
Scheduled		1	2	2	1	1	1	1	1	1	1	1
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service		296	312	3	126	14	56	57	57	57	57	57
Sewer Only		1,858	1,841	2,114	2,085	2,620	2,652	2,695	2,695	2,695	2,695	2,695
Groundwater (Non-City)		3,144	2,875	2,469	2,596	2,728	2,977	3,034	3,034	3,034	3,034	3,034
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Total		224,905	222,223	233,840	246,274	258,011	274,720	275,929	273,290	270,894	269,854	268,813

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Retail - Billings Under Existing Rates												
											Customer - 16	
Senior Citizens												
5/8" Meter		4,465	4,377	4,421	4,616	4,894	5,207	5,246	5,211	5,177	5,177	5,177
> 5/8" Meter		3	3	3	6	8	10	11	13	14	14	14
Total Senior Citizens		4,468	4,381	4,424	4,622	4,902	5,217	5,257	5,224	5,191	5,191	5,191
General Service (Residential)												
5/8" Meter		116,669	119,089	121,896	126,654	134,027	142,806	143,798	142,757	141,717	140,677	139,636
> 5/8" Meter		13,338	14,208	15,018	16,196	17,122	16,903	15,708	14,397	13,217	13,217	13,217
Total General Service (Residential)		130,007	133,297	136,914	142,851	151,149	159,709	159,505	157,154	154,934	153,894	152,853
General Service (Commercial)												
5/8" Meter		10,979	11,048	11,741	11,923	12,480	13,360	13,479	13,399	13,319	13,319	13,319
> 5/8" Meter		43,600	42,865	48,150	53,258	57,445	62,425	63,599	63,783	63,966	63,966	63,966
Total General Service (Commercial)		54,578	53,913	59,891	65,181	69,926	75,785	77,078	77,182	77,285	77,285	77,285
General Service (Industrial)												
5/8" Meter		260	231	247	239	249	263	261	255	250	250	250
> 5/8" Meter		2,574	2,499	2,696	2,615	2,876	3,035	3,003	2,923	2,846	2,846	2,846
Total General Service (Industrial)		2,833	2,729	2,943	2,853	3,126	3,298	3,264	3,179	3,096	3,096	3,096
General Service (Public Utilities)												
5/8" Meter		21	18	20	33	34	43	51	59	69	69	69
> 5/8" Meter		340	340	373	404	546	606	632	649	666	666	666
Total General Service (Public Utilities)		361	358	394	437	581	649	683	708	735	735	735
General Service (Excluding Senior Citizens)												
5/8" Meter		127,929	130,386	133,904	138,849	146,791	156,472	157,588	156,470	155,354	154,314	153,273
> 5/8" Meter		59,851	59,912	66,237	72,473	77,990	82,970	82,942	81,752	80,696	80,696	80,696
Total General Service (excluding SC)		187,780	190,298	200,141	211,322	224,782	239,442	240,530	238,222	236,050	235,010	233,969
General Service (Including Senior Citizens)												
5/8" Meter		132,394	134,763	138,324	143,465	151,685	161,678	162,834	161,682	160,531	159,491	158,450
> 5/8" Meter		59,853	59,916	66,241	72,479	77,999	82,980	82,953	81,765	80,711	80,711	80,711
Total General Service (including SC)		192,247	194,679	204,565	215,944	229,684	244,658	245,787	243,447	241,242	240,201	239,161
PHA												
Charities & Schools		4,793	4,944	5,388	6,302	5,541	5,999	6,101	6,110	6,118	6,118	6,118
Hospital/University		3,793	3,220	3,906	4,001	3,926	4,539	4,932	5,279	5,654	5,654	5,654
Hand Billed		5,550	2,303	2,634	2,671	2,843	3,305	3,597	3,854	4,129	4,129	4,129
Scheduled		13,224	12,048	12,759	12,547	10,653	10,532	9,725	8,813	7,965	7,965	7,965
xxxxxxx		1	2	2	1	1	1	1	1	1	1	1
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service		296	312	3	126	14	56	57	57	57	57	57
Sewer Only		1,858	1,841	2,114	2,085	2,620	2,652	2,695	2,695	2,695	2,695	2,695
Groundwater (non-City)		3,144	2,875	2,469	2,596	2,728	2,977	3,034	3,034	3,034	3,034	3,034
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Total		224,905	222,223	233,840	246,274	258,011	274,720	275,929	273,290	270,894	269,854	268,813
Total Excluding xxxxxxxx & Fire		224,610	221,911	233,837	246,148	257,997	274,663	275,872	273,232	270,837	269,797	268,756

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Retail - Collections												
											Customer - 17	
Total General Service Billings Excluding xxxxxxxxxx & Fire		224,610	221,911	233,837	246,148	257,997	274,663	275,872	273,232	270,837	269,797	268,756
Total General Service Billings Excluding Fire		224,610	221,911	233,837	246,148	257,997	274,663	275,872	273,232	270,837	269,797	268,756
Collection Factors												
Current Year		84.76%	84.62%	84.13%	83.64%	84.16%	84.01%	84.01%	84.01%	84.01%	84.01%	84.01%
First Year Prior		8.89%	8.54%	10.49%	10.81%	10.86%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%
Second Year Prior		1.94%	1.92%	2.04%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
Collections												
		Actual	Actual	Actual	Actual	Actual	Calc					
General Service		223,036	217,777	234,437	252,478	259,978	263,817	266,880	265,159	262,890	261,701	260,663
xxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Protection		-	-	-	-	-	56	57	57	57	57	57
Total		223,036	217,777	234,437	252,478	259,978	263,874	266,937	265,216	262,947	261,758	260,720
General Service Calculated		208,688	206,742	224,584	236,038	249,006	263,817	266,880	265,159	262,890	261,701	260,663
Actual		223,036	217,777	234,437	252,478	259,978						
Ratio		93.6%	94.9%	95.8%	93.5%	95.8%						
Overall Annual Collection Rate												
Revenue / Billings		99.3%	98.1%	100.3%	102.6%	100.8%						
Collections - Detail												
Senior Citizens							5,010	5,083	5,067	5,037	5,033	5,032
General Service (Residential)							153,517	154,446	152,638	150,516	149,352	148,318
General Service (Commercial)							72,597	74,416	74,770	74,897	74,910	74,912
General Service (Industrial)							3,169	3,164	3,093	3,013	3,003	3,001
General Service (Public Utilities)							617	656	682	708	712	713
PHA							5,773	5,891	5,919	5,929	5,930	5,930
Charities & Schools							4,322	4,716	5,063	5,424	5,472	5,480
Hospital/University							3,140	3,439	3,696	3,961	3,996	4,002
Hand Billed							10,266	9,533	8,678	7,850	7,739	7,720
Scheduled							1	1	1	1	1	1
xxxxxxx							-	-	-	-	-	-
xxxxxxx							-	-	-	-	-	-
Fire Service							56	57	57	57	57	57
Sewer Only							2,555	2,606	2,612	2,612	2,612	2,612
Groundwater (non-City)							2,850	2,928	2,939	2,941	2,941	2,941
xxxxxxx							-	-	-	-	-	-
Total							263,874	266,937	265,216	262,947	261,758	260,720

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Surcharge												Customer - 18
Surcharge Accounts		69	68	69	68	69	69	69	69	69	69	69
Account Growth		(2)	(1)	1	(1)	1	-	-	-	-	-	-
Billed lbs												
BOD		12,809,991	14,320,119	14,020,908	16,948,982	10,032,051	13,707,525	13,707,525	13,707,525	13,707,525	13,707,525	13,707,525
SS		1,928,456	2,072,260	2,391,815	2,891,188	1,204,992	2,170,875	2,170,875	2,170,875	2,170,875	2,170,875	2,170,875
lbs per Account												
BOD		185,652	210,590	201,972	249,250	145,568	198,900	198,900	198,900	198,900	198,900	198,900
SS		27,949	30,474	34,454	42,517	17,485	31,500	31,500	31,500	31,500	31,500	31,500
Effective Rate (\$/lb)												
BOD		0.397	0.397	0.381	0.387	0.417	0.444	0.450	0.450	0.450	0.450	0.450
SS		0.389	0.388	0.392	0.403	0.426	0.452	0.458	0.458	0.458	0.458	0.458
Surcharge Revenue												
BOD		5,079	5,685	5,335	6,559	4,186	6,086	6,168	6,168	6,168	6,168	6,168
SS		749	804	937	1,164	513	980	994	994	994	994	994
Total		5,828	6,489	6,272	7,723	4,699	7,066	7,162	7,162	7,162	7,162	7,162
Actual - Input		4,957	5,024	6,082	5,136	4,835	-					

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer - Wholesale												
											Customer - 19	
Abington												
Rates												
Volume (\$/Mcf)		1.7675	1.7600	1.3846	1.2958	1.6985	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)		12,669	12,634	11,186	11,009	17,060	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)		216.9025	216.4900	196.8090	195.6866	231.4191	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)		250.5300	250.7300	222.5118	219.5584	267.9514	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)		587,250	587,000	682,250	714,750	674,333	654,667	655,000	655,000	655,000	655,000	655,000
Management Fee (%)		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		89,131	95,624	90,821	105,127	123,322	106,423	106,423	106,423	106,423	106,423	106,423
Capacity (cfs)		9.542	9.542	9.542	9.542	9.542	9.542	9.542	9.542	9.542	9.542	9.542
SS (1,000 lbs.)		868	1,016	1,110	1,136	1,350	1,198	1,198	1,198	1,198	1,198	1,198
BOD (1,000 lbs.)		1,341	1,368	1,320	1,350	1,608	1,426	1,426	1,426	1,426	1,426	1,426
Billings												
Volume		157,539	168,298	125,751	136,223	209,463	213,783	219,902	219,902	219,902	219,902	219,902
Capacity		120,888	120,554	106,737	105,048	162,787	202,090	207,558	207,558	207,558	207,558	207,558
SS		188,167	219,991	218,391	222,218	312,448	307,745	312,781	312,781	312,781	312,781	312,781
BOD		335,896	342,961	293,820	296,507	430,906	427,994	434,404	434,404	434,404	434,404	434,404
Lump Sum		587,250	587,000	682,250	714,750	674,333	654,667	655,000	655,000	655,000	655,000	655,000
Management Fee		166,769	172,656	171,234	176,969	214,792	216,753	219,557	219,557	219,557	219,557	219,557
Total		1,556,508	1,611,460	1,598,183	1,651,715	2,004,729	2,023,032	2,049,201	2,049,201	2,049,201	2,049,201	2,049,201
Bensalem												
Rates												
Volume (\$/Mcf)		1.7675	1.7600	1.3846	1.2958	1.6985	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)		12,669	12,634	11,186	11,009	17,060	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)		216.9025	216.4900	196.8090	195.6866	231.4191	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)		250.5300	250.7300	222.5118	219.5584	267.9514	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)		92,250	92,000	89,000	89,500	124,667	143,333	144,000	144,000	144,000	144,000	144,000
Management Fee (%)		10.00%	10.00%	10.00%	10.00%	11.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		158,136	145,540	146,385	136,509	146,359	143,084	143,084	143,084	143,084	143,084	143,084
Capacity (cfs)		11,740	11,740	11,740	11,740	11,740	11,740	11,740	11,740	11,740	11,740	11,740
SS (1,000 lbs.)		1,558	1,517	1,628	1,709	2,287	1,875	1,875	1,875	1,875	1,875	1,875
BOD (1,000 lbs.)		1,654	1,574	1,640	1,739	2,489	1,956	1,956	1,956	1,956	1,956	1,956
Billings												
Volume		279,506	256,150	202,685	176,889	248,591	287,427	295,654	295,654	295,654	295,654	295,654
Capacity		148,734	148,323	131,324	129,246	200,284	248,641	255,368	255,368	255,368	255,368	255,368
SS		337,945	328,480	320,492	334,442	529,341	481,459	489,338	489,338	489,338	489,338	489,338
BOD		414,494	394,647	364,926	381,713	666,875	586,854	595,642	595,642	595,642	595,642	595,642
Lump Sum		92,250	92,000	89,000	89,500	124,667	143,333	144,000	144,000	144,000	144,000	144,000
Management Fee		127,293	121,960	110,843	111,179	194,673	209,726	213,600	213,600	213,600	213,600	213,600
Total		1,400,223	1,341,560	1,219,268	1,222,969	1,964,432	1,957,440	1,993,603	1,993,603	1,993,603	1,993,603	1,993,603

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Bucks County												
Rates												
Volume (\$/Mcf)		1.7675	1.7600	1.3846	1.2958	1.6985	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)		12,669	12,634	11,186	11,009	17,060	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)		216.9025	216.4900	196.8090	195.6866	231.4191	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)		250.5300	250.7300	222.5118	219.5584	267.9514	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)		396,500	396,000	766,500	892,250	963,667	1,001,000	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000
Management Fee (%)		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Billing Units												
Volume (Mcf)		876,051	898,599	907,047	797,464	977,619	894,044	894,044	894,044	894,044	894,044	894,044
Capacity (cfs)		74.260	74.260	74.260	74.260	74.260	74.260	74.260	74.260	74.260	74.260	74.260
SS (1,000 lbs.)		12,255	10,402	8,965	10,130	11,050	10,048	10,048	10,048	10,048	10,048	10,048
BOD (1,000 lbs.)		11,667	9,952	9,489	10,035	8,886	9,470	9,470	9,470	9,470	9,470	9,470
Billings												
Volume		1,548,421	1,581,535	1,255,897	1,033,354	1,660,487	1,795,956	1,847,363	1,847,363	1,847,363	1,847,363	1,847,363
Capacity		940,800	938,201	830,672	817,528	1,266,876	1,572,753	1,615,304	1,615,304	1,615,304	1,615,304	1,615,304
SS		2,658,218	2,251,827	1,764,336	1,982,339	2,557,137	2,580,220	2,622,444	2,622,444	2,622,444	2,622,444	2,622,444
BOD		2,922,813	2,495,180	2,111,448	2,203,323	2,381,021	2,841,607	2,884,162	2,884,162	2,884,162	2,884,162	2,884,162
Lump Sum		396,500	396,000	766,500	892,250	963,667	1,001,000	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000
Management Fee		846,675	766,274	672,885	692,879	882,919	979,154	997,127	997,127	997,127	997,127	997,127
Total		9,313,427	8,429,017	7,401,738	7,621,674	9,712,107	10,770,689	10,968,401	10,968,401	10,968,401	10,968,401	10,968,401
Cheltenham												
Rates												
Volume (\$/Mcf)		1.6575	1.6500	1.3046	1.2251	1.6018	1.8982	1.9552	1.9552	1.9552	1.9552	1.9552
Capacity (\$/cfs)		6,846	6,828	6,176	6,138	9,758	12,238	12,588	12,588	12,588	12,588	12,588
SS (\$/1,000 lbs.)		216.9025	216.4900	196.8090	195.6866	231.4191	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)		250.5300	250.7300	222.5118	219.5584	267.9514	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)		1,490,000	1,490,000	1,856,750	1,979,750	1,962,667	1,954,667	1,955,000	1,955,000	1,955,000	1,955,000	1,955,000
Management Fee (%)		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		446,174	416,915	369,830	364,585	403,098	379,171	379,171	379,171	379,171	379,171	379,171
Capacity (cfs)		31.750	31.750	31.750	31.750	31.750	31.750	31.750	31.750	31.750	31.750	31.750
SS (1,000 lbs.)		3,008	3,137	3,062	2,146	2,478	2,562	2,562	2,562	2,562	2,562	2,562
BOD (1,000 lbs.)		2,616	2,740	2,690	1,891	2,177	2,253	2,253	2,253	2,253	2,253	2,253
Billings												
Volume		739,533	687,909	482,480	446,653	645,682	719,742	741,355	741,355	741,355	741,355	741,355
Capacity		217,361	216,789	196,088	194,882	309,817	388,557	399,669	399,669	399,669	399,669	399,669
SS		652,367	679,038	602,663	419,853	573,345	657,813	668,578	668,578	668,578	668,578	668,578
BOD		655,311	687,058	598,603	415,185	583,328	675,954	686,077	686,077	686,077	686,077	686,077
Lump Sum		1,490,000	1,490,000	1,856,750	1,979,750	1,962,667	1,954,667	1,955,000	1,955,000	1,955,000	1,955,000	1,955,000
Management Fee		450,549	451,295	448,390	414,759	488,981	527,608	534,082	534,082	534,082	534,082	534,082
Total		4,205,120	4,212,089	4,184,975	3,871,081	4,563,819	4,924,342	4,984,761	4,984,761	4,984,761	4,984,761	4,984,761

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Lower Moreland												
Rates												
Volume (\$/Mcf)		1.7675	1.7600	1.3846	1.2958	1.6985	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)		12,669	12,634	11,186	11,009	17,060	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)		216.9025	216.4900	196.8090	195.6866	231.4191	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)		250.5300	250.7300	222.5118	219.5584	267.9514	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)		335,250	335,000	391,250	410,750	373,667	356,333	357,000	357,000	357,000	357,000	357,000
Management Fee (%)		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		59,180	61,632	64,724	61,110	78,643	68,159	68,159	68,159	68,159	68,159	68,159
Capacity (cfs)		5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
SS (1,000 lbs.)		600	624	656	622	806	694	694	694	694	694	694
BOD (1,000 lbs.)		450	468	493	467	607	522	522	522	522	522	522
Billings												
Volume		104,600	108,472	89,616	79,186	133,575	136,918	140,837	140,837	140,837	140,837	140,837
Capacity		74,494	74,288	65,774	64,733	100,313	124,533	127,902	127,902	127,902	127,902	127,902
SS		130,040	134,982	129,024	121,641	186,524	178,310	181,228	181,228	181,228	181,228	181,228
BOD		112,834	117,419	109,592	102,597	162,542	156,673	159,019	159,019	159,019	159,019	159,019
Lump Sum		335,250	335,000	391,250	410,750	373,667	356,333	357,000	357,000	357,000	357,000	357,000
Management Fee		90,866	92,419	94,231	93,469	114,795	114,332	115,918	115,918	115,918	115,918	115,918
Total		848,083	862,581	879,486	872,376	1,071,415	1,067,098	1,081,904	1,081,904	1,081,904	1,081,904	1,081,904
Lower Southampton												
Rates												
Volume (\$/Mcf)		1.7675	1.7600	1.3846	1.2958	1.6985	2.0088	2.0663	2.0663	2.0663	2.0663	2.0663
Capacity (\$/cfs)		12,669	12,634	11,186	11,009	17,060	21,179	21,752	21,752	21,752	21,752	21,752
SS (\$/1,000 lbs.)		216.9025	216.4900	196.8090	195.6866	231.4191	256.7835	260.9857	260.9857	260.9857	260.9857	260.9857
BOD (\$/1,000 lbs.)		250.5300	250.7300	222.5118	219.5584	267.9514	300.0597	304.5533	304.5533	304.5533	304.5533	304.5533
Annual Lump Sum (\$)		1,977,750	2,003,000	2,292,500	2,494,750	2,565,333	2,597,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000
Management Fee (%)		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		273,566	271,505	265,335	232,688	296,105	264,709	264,709	264,709	264,709	264,709	264,709
Capacity (cfs)		15,790	15,790	15,790	15,790	15,790	15,790	15,790	15,790	15,790	15,790	15,790
SS (1,000 lbs.)		2,530	2,362	1,001	1,092	2,354	1,482	1,482	1,482	1,482	1,482	1,482
BOD (1,000 lbs.)		1,876	1,922	1,101	1,177	2,015	1,431	1,431	1,431	1,431	1,431	1,431
Billings												
Volume		483,529	477,849	367,383	301,517	502,934	531,747	546,968	546,968	546,968	546,968	546,968
Capacity		200,044	199,491	176,627	173,832	269,377	334,416	343,464	343,464	343,464	343,464	343,464
SS		548,813	511,313	196,907	213,688	544,693	380,570	386,798	386,798	386,798	386,798	386,798
BOD		469,904	481,923	244,876	258,447	540,010	429,381	435,812	435,812	435,812	435,812	435,812
Lump Sum		1,977,750	2,003,000	2,292,500	2,494,750	2,565,333	2,597,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000
Management Fee		441,605	440,829	393,395	413,068	530,682	512,774	518,045	518,045	518,045	518,045	518,045
Total		4,121,644	4,114,405	3,671,689	3,855,302	4,953,030	4,785,889	4,835,087	4,835,087	4,835,087	4,835,087	4,835,087

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
DELCORA												
Rates												
Volume (\$/Mcf)		1.5650	1.5600	1.4118	1.4017	1.5934	1.7584	1.7962	1.7962	1.7962	1.7962	1.7962
Capacity (\$/cfs)		7,272	7,247	7,221	7,406	8,643	9,604	9,792	9,792	9,792	9,792	9,792
SS (\$/1,000 lbs.)		187.9175	187.5200	196.8219	205.3746	224.3693	239.8705	243.3268	243.3268	243.3268	243.3268	243.3268
BOD (\$/1,000 lbs.)		187.8075	187.6700	194.5720	202.2020	233.0598	253.4206	256.3306	256.3306	256.3306	256.3306	256.3306
Annual Lump Sum (\$)		1,177,000	1,177,000	2,379,250	2,780,000	1,599,333	1,009,000	1,009,000	1,009,000	1,009,000	-	-
Management Fee (%)		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		1,090,844	1,161,715	1,007,810	997,285	1,184,162	1,063,085	1,063,085	1,063,085	1,063,085	-	-
Capacity (cfs)		155.000	155.000	155.000	155.000	155.000	155.000	155.000	155.000	155.000	-	-
SS (1,000 lbs.)		12,008	12,226	11,816	11,501	13,303	12,207	12,207	12,207	12,207	-	-
BOD (1,000 lbs.)		9,905	10,233	10,470	10,064	11,375	10,636	10,636	10,636	10,636	-	-
Billings												
Volume		1,707,171	1,812,275	1,422,826	1,397,894	1,886,843	1,869,329	1,909,513	1,909,513	1,909,513	-	-
Capacity		1,127,160	1,123,285	1,119,255	1,147,930	1,339,665	1,488,620	1,517,760	1,517,760	1,517,760	-	-
SS		2,256,455	2,292,561	2,325,683	2,361,958	2,984,762	2,928,004	2,970,194	2,970,194	2,970,194	-	-
BOD		1,860,222	1,920,405	2,037,097	2,035,018	2,651,116	2,695,480	2,726,432	2,726,432	2,726,432	-	-
Lump Sum		1,177,000	1,177,000	2,379,250	2,780,000	1,599,333	1,009,000	1,009,000	1,009,000	1,009,000	-	-
Management Fee		975,361	999,063	1,114,093	1,166,736	1,255,406	1,198,852	1,215,948	1,215,948	1,215,948	-	-
Total		9,103,369	9,324,589	10,398,204	10,889,535	11,717,125	11,189,285	11,348,847	11,348,847	11,348,847	-	-
Lower Merion												
Rates												
Volume (\$/Mcf)		1.6175	1.6100	1.4600	1.4507	1.6533	1.8277	1.8676	1.8676	1.8676	1.8676	1.8676
Capacity (\$/cfs)		7,437	7,412	7,385	7,574	8,839	9,819	10,009	10,009	10,009	10,009	10,009
SS (\$/1,000 lbs.)		191.9250	191.5200	199.8578	208.1631	227.6602	243.5714	247.1133	247.1133	247.1133	247.1133	247.1133
BOD (\$/1,000 lbs.)		188.9175	188.7800	195.1604	202.6277	233.5859	254.0283	256.9550	256.9550	256.9550	256.9550	256.9550
Annual Lump Sum (\$)		124,500	124,000	118,750	120,000	117,000	117,667	119,000	119,000	119,000	119,000	119,000
Management Fee (%)		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Billing Units												
Volume (Mcf)		315,880	323,284	289,764	269,977	294,529	284,757	284,757	284,757	284,757	284,757	284,757
Capacity (cfs)		31.570	31.570	31.570	31.570	31.570	31.570	31.570	31.570	31.570	31.570	31.570
SS (1,000 lbs.)		3,292	3,363	3,048	2,818	3,059	2,975	2,975	2,975	2,975	2,975	2,975
BOD (1,000 lbs.)		2,814	2,873	2,593	2,411	2,619	2,541	2,541	2,541	2,541	2,541	2,541
Billings												
Volume		510,935	520,488	423,056	391,656	486,945	520,450	531,812	531,812	531,812	531,812	531,812
Capacity		234,786	233,997	233,144	239,111	279,047	309,986	315,984	315,984	315,984	315,984	315,984
SS		631,761	644,089	609,179	586,637	696,515	724,679	735,217	735,217	735,217	735,217	735,217
BOD		531,595	542,444	506,055	488,539	611,670	645,456	652,893	652,893	652,893	652,893	652,893
Lump Sum		124,500	124,000	118,750	120,000	117,000	117,667	119,000	119,000	119,000	119,000	119,000
Management Fee		203,358	206,502	189,018	182,594	219,118	231,824	235,491	235,491	235,491	235,491	235,491
Total		2,236,935	2,271,520	2,079,202	2,008,538	2,410,295	2,550,063	2,590,397	2,590,397	2,590,397	2,590,397	2,590,397

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Springfield (less Wyndmoor)												
Rates												
Volume (\$/Mcf)		1.8750	1.8700	1.5342	1.4629	1.6679	1.8428	1.8823	1.8823	1.8823	1.8823	1.8823
Capacity (\$/cfs)		9,075	9,050	9,216	9,553	10,978	12,081	12,299	12,299	12,299	12,299	12,299
SS (\$/1,000 lbs.)		191.9250	191.5200	199.8578	208.1631	227.7238	243.6032	247.1133	247.1133	247.1133	247.1133	247.1133
BOD (\$/1,000 lbs.)		188.9175	188.7800	195.1604	202.6277	233.6051	254.0379	256.9550	256.9550	256.9550	256.9550	256.9550
Annual Lump Sum (\$)		694,000	694,000	773,500	800,750	777,000	765,667	766,000	766,000	766,000	766,000	766,000
Management Fee (%)		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		107,722	108,417	112,117	123,250	144,027	126,465	126,465	126,465	126,465	126,465	126,465
Capacity (cfs)		4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
SS (1,000 lbs.)		2,544	2,075	1,805	2,071	2,387	2,088	2,088	2,088	2,088	2,088	2,088
BOD (1,000 lbs.)		2,251	2,055	2,041	2,057	2,001	2,033	2,033	2,033	2,033	2,033	2,033
Billings												
Volume		201,978	202,740	172,011	180,303	240,222	233,050	238,045	238,045	238,045	238,045	238,045
Capacity		41,745	41,630	42,394	43,944	50,499	55,573	56,575	56,575	56,575	56,575	56,575
SS		488,274	397,375	360,781	431,097	543,558	508,568	515,896	515,896	515,896	515,896	515,896
BOD		425,163	388,020	398,367	416,704	467,406	516,423	522,353	522,353	522,353	522,353	522,353
Lump Sum		694,000	694,000	773,500	800,750	777,000	765,667	766,000	766,000	766,000	766,000	766,000
Management Fee		222,139	206,852	209,646	224,736	249,442	249,514	251,864	251,864	251,864	251,864	251,864
Total		2,073,299	1,930,618	1,956,699	2,097,534	2,328,129	2,328,793	2,350,733	2,350,733	2,350,733	2,350,733	2,350,733
Upper Darby												
Rates												
Volume (\$/Mcf)		1.6175	1.6100	1.4600	1.4507	1.6533	1.8277	1.8676	1.8676	1.8676	1.8676	1.8676
Capacity (\$/cfs)		7,437	7,412	7,385	7,574	8,839	9,819	10,009	10,009	10,009	10,009	10,009
SS (\$/1,000 lbs.)		191.9250	191.5200	199.8578	208.1631	227.6602	243.5714	247.1133	247.1133	247.1133	247.1133	247.1133
BOD (\$/1,000 lbs.)		188.9175	188.7800	195.1604	202.6277	233.5859	254.0283	256.9550	256.9550	256.9550	256.9550	256.9550
Annual Lump Sum (\$)		42,250	42,000	39,750	40,500	227,667	322,333	323,000	323,000	323,000	323,000	323,000
Management Fee (%)		10.00%	10.00%	10.00%	10.00%	11.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		448,654	480,866	424,340	421,290	470,541	438,724	438,724	438,724	438,724	438,724	438,724
Capacity (cfs)		35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
SS (1,000 lbs.)		4,367	4,680	4,130	4,667	7,186	5,328	5,328	5,328	5,328	5,328	5,328
BOD (1,000 lbs.)		3,723	3,990	3,521	3,611	4,436	3,856	3,856	3,856	3,856	3,856	3,856
Billings												
Volume		725,698	774,195	619,537	611,165	777,945	801,856	819,361	819,361	819,361	819,361	819,361
Capacity		260,295	259,420	258,475	265,090	309,365	343,665	350,315	350,315	350,315	350,315	350,315
SS		838,042	896,314	825,387	971,562	1,636,041	1,297,709	1,316,579	1,316,579	1,316,579	1,316,579	1,316,579
BOD		703,287	753,234	687,158	731,741	1,036,108	979,526	990,811	990,811	990,811	990,811	990,811
Lump Sum		42,250	42,000	39,750	40,500	227,667	322,333	323,000	323,000	323,000	323,000	323,000
Management Fee		256,957	272,516	243,031	262,006	438,584	449,411	456,008	456,008	456,008	456,008	456,008
Total		2,826,530	2,997,679	2,673,337	2,882,064	4,425,710	4,194,499	4,256,074	4,256,074	4,256,074	4,256,074	4,256,074

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Springfield (Wyndmoor)												
Rates												
Volume (\$/Mcf)		2.3125	2.3000	2.1338	2.1386	2.5986	2.9695	3.0450	3.0450	3.0450	3.0450	3.0450
Capacity (\$/cfs)		16,169	16,108	16,691	17,383	22,478	26,268	26,930	26,930	26,930	26,930	26,930
SS (\$/1,000 lbs.)		283.7975	283.0300	300.1639	314.6312	368.3931	408.8070	416.3031	416.3031	416.3031	416.3031	416.3031
BOD (\$/1,000 lbs.)		124.5700	124.3900	125.1103	129.3211	167.3583	193.1971	196.9381	196.9381	196.9381	196.9381	196.9381
Annual Lump Sum (\$)		137,000	137,000	134,750	134,000	136,000	137,667	138,000	138,000	138,000	138,000	138,000
Management Fee (%)		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Billing Units												
Volume (Mcf)		17,264	18,243	17,047	17,549	18,571	17,722	17,722	17,722	17,722	17,722	17,722
Capacity (cfs)		1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930
SS (1,000 lbs.)		204	209	233	184	122	180	180	180	180	180	180
BOD (1,000 lbs.)		149	158	192	142	120	151	151	151	151	151	151
Billings												
Volume		39,922	41,959	36,374	37,529	48,259	52,625	53,963	53,963	53,963	53,963	53,963
Capacity		31,206	31,088	32,214	33,549	43,383	50,697	51,975	51,975	51,975	51,975	51,975
SS		57,761	59,015	70,013	57,971	44,837	73,478	74,825	74,825	74,825	74,825	74,825
BOD		18,593	19,657	23,966	18,418	20,003	29,205	29,770	29,770	29,770	29,770	29,770
Lump Sum		137,000	137,000	134,750	134,000	136,000	137,667	138,000	138,000	138,000	138,000	138,000
Management Fee		34,138	34,646	35,678	33,776	35,098	41,241	41,824	41,824	41,824	41,824	41,824
Total		318,621	323,366	332,996	315,243	327,580	384,913	390,358	390,358	390,358	390,358	390,358
Billed Volume Summary (Mcf)												
Abington		89,131	95,624	90,821	105,127	123,322	106,423	106,423	106,423	106,423	106,423	106,423
Bensalem		158,136	145,540	146,385	136,509	146,359	143,084	143,084	143,084	143,084	143,084	143,084
Bucks County		876,051	898,599	907,047	797,464	977,619	894,044	894,044	894,044	894,044	894,044	894,044
Cheltenham		446,174	416,915	369,830	364,585	403,098	379,171	379,171	379,171	379,171	379,171	379,171
Lower Moreland		59,180	61,632	64,724	61,110	78,643	68,159	68,159	68,159	68,159	68,159	68,159
Lower Southampton		273,566	271,505	265,335	232,688	296,105	264,709	264,709	264,709	264,709	264,709	264,709
DELCORA		1,090,844	1,161,715	1,007,810	997,285	1,184,162	1,063,085	1,063,085	1,063,085	1,063,085	-	-
Lower Merion		315,880	323,284	289,764	269,977	294,529	284,757	284,757	284,757	284,757	284,757	284,757
Springfield (less Wyndmoor)		107,722	108,417	112,117	123,250	144,027	126,465	126,465	126,465	126,465	126,465	126,465
Upper Darby		448,654	480,866	424,340	421,290	470,541	438,724	438,724	438,724	438,724	438,724	438,724
Springfield (Wyndmoor)		17,264	18,243	17,047	17,549	18,571	17,722	17,722	17,722	17,722	17,722	17,722
Total		3,882,601	3,982,341	3,695,221	3,526,833	4,136,976	3,786,343	3,786,343	3,786,343	3,786,343	2,723,258	2,723,258
By WPCP												
NE WPCP		1,902,239	1,889,815	1,844,142	1,697,483	2,025,147	1,855,590	1,855,590	1,855,590	1,855,590	1,855,590	1,855,590
SW WPCP		1,963,099	2,074,283	1,834,032	1,811,802	2,093,258	1,913,031	1,913,031	1,913,031	1,913,031	849,946	849,946
SE WPCP		17,264	18,243	17,047	17,549	18,571	17,722	17,722	17,722	17,722	17,722	17,722

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Billings Summary												
Abington		1,308,613	1,576,223	775,431	2,664,987	1,955,887	2,023,032	2,049,201	2,049,201	2,049,201	2,049,201	2,049,201
Bensalem		1,485,080	1,363,835	1,616,590	2,380,459	1,607,467	1,957,440	1,993,603	1,993,603	1,993,603	1,993,603	1,993,603
Bucks County		10,431,371	9,047,916	7,196,688	8,933,587	9,869,735	10,770,689	10,968,401	10,968,401	10,968,401	10,968,401	10,968,401
Cheltenham		4,103,664	4,437,076	3,826,824	3,554,451	3,956,500	4,924,342	4,984,761	4,984,761	4,984,761	4,984,761	4,984,761
Lower Moreland		944,498	1,030,403	875,279	971,662	1,111,178	1,067,098	1,081,904	1,081,904	1,081,904	1,081,904	1,081,904
Lower Southampton		4,185,601	4,071,888	3,792,389	3,816,520	5,080,134	4,785,889	4,835,087	4,835,087	4,835,087	4,835,087	4,835,087
DELCORA		9,043,034	9,415,281	9,704,255	11,112,691	11,803,258	11,189,285	11,348,847	11,348,847	11,348,847	-	-
Lower Merion		2,427,412	2,731,477	2,990,169	2,730,484	2,598,563	2,550,063	2,590,397	2,590,397	2,590,397	2,590,397	2,590,397
Springfield (less Wyndmoor)		2,143,149	1,986,188	1,878,184	2,553,866	2,151,948	2,328,793	2,350,733	2,350,733	2,350,733	2,350,733	2,350,733
Upper Darby		2,682,775	3,121,364	3,403,579	3,188,181	3,788,892	4,194,499	4,256,074	4,256,074	4,256,074	4,256,074	4,256,074
Springfield (Wyndmoor)		570,499	320,241	279,913	373,249	275,143	384,913	390,358	390,358	390,358	390,358	390,358
Total		39,325,697	39,101,894	36,339,303	42,280,137	44,198,706	46,176,042	46,849,367	46,849,367	46,849,367	35,500,520	35,500,520
Actual		39,525,059	40,175,961	37,288,690	42,280,137	44,198,706	-	-	-	-	-	-
Wholesale Billing Summary By WPCP												
NE WPCP		22,458,827	21,527,341	18,083,202	22,321,666	23,580,901	25,528,490	25,912,958	25,912,958	25,912,958	25,912,958	25,912,958
SW WPCP		16,296,370	17,254,311	17,976,188	19,585,222	20,342,661	20,262,640	20,546,051	20,546,051	20,546,051	9,197,204	9,197,204
SE WPCP		570,499	320,241	279,913	373,249	275,143	384,913	390,358	390,358	390,358	390,358	390,358

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sanitary and Stormwater Sewer - Revenue Summary												Customer - 20
Sanitary Sewer Collections												
General Service		223,036	217,777	234,437	252,478	259,978	263,817	266,880	265,159	262,890	261,701	260,663
xxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	56	57	57	57	57	57
Surcharge		4,957	5,024	6,082	5,136	4,835	7,066	7,162	7,162	7,162	7,162	7,162
Wholesale		39,525	40,176	37,289	42,280	44,199	46,176	46,849	46,849	46,849	35,501	35,501
Subtotal		267,518	262,977	277,808	299,894	309,012	317,116	320,948	319,227	316,958	304,421	303,382
Stormwater Collections												
Total		155,259	159,024	161,409	172,082	177,056	212,218	217,200	217,277	216,677	215,906	215,141
xxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Subtotal		155,259	159,024	161,409	172,082	177,056	212,218	217,200	217,277	216,677	215,906	215,141
Total		422,777	422,001	439,217	471,977	486,068	529,333	538,149	536,504	533,635	520,326	518,523
General Service - Sanitary Sewer + Stormwater												
Actual			376,802	395,846	424,561	437,034						
Calculated			377,399	404,053	424,736	446,524						
			100.2%	102.1%	100.0%	102.2%						
xxxxxxxxx - Sanitary Sewer + Stormwater												
Actual			-	-	-	-						
Calculated			-	-	-	-						
General Service + xxxxxxxxxxx - Sanitary Sewer + Stormwater												
Actual			376,802	395,846	424,561	437,034						
Calculated			377,399	404,053	424,736	446,524						
			100.2%	102.1%	100.0%	102.2%						
General Service - Water + Sanitary Sewer + Stormwater												
Actual			647,692	669,280	709,868	762,708				2,789,549		
Calculated			626,293	668,772	703,528	762,142				2,760,736		
			96.7%	99.9%	99.1%	99.9%				99.0%		
xxxxxxxxx - Water + Sanitary Sewer + Stormwater												
Actual			-	-	-	-						
Calculated			-	-	-	-						
General Service + xxxxxxxxxxx - Water + Sanitary Sewer + Stormwater												
Actual			647,692	669,280	709,868	762,708				2,789,549		
Calculated			626,293	668,772	703,528	762,142				2,760,736		
			96.7%	99.9%	99.1%	99.9%				99.0%		

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Stormwater - Units of Service												Customer - 21
Number of Non- Exempt Parcels												
Residential												
Non-Discout												
Water & Sewer	Account - No Growth	429,793	431,001	430,782	430,324	430,907	430,907	430,907	430,907	430,907	430,907	430,907
SW Only	Account - No Growth	6,218	5,984	7,139	8,137	8,046	8,046	8,046	8,046	8,046	8,046	8,046
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	22,580	22,091	21,534	21,741	21,922	21,922	21,922	21,922	21,922	21,922	21,922
SW Only	Account - No Growth	17	15	14	17	19	19	19	19	19	19	19
Discount PHA												
Water & Sewer	Account - No Growth	3,906	3,864	3,796	3,638	3,548	3,548	3,548	3,548	3,548	3,548	3,548
SW Only	Account - No Growth	156	164	143	147	150	150	150	150	150	150	150
xxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		462,670	463,119	463,408	464,004	464,592	464,592	464,592	464,592	464,592	464,592	464,592
Non-Residential												
Non-Discout												
Water & Sewer	Account - No Growth	33,362	35,314	33,696	33,813	34,282	34,282	34,282	34,282	34,282	34,282	34,282
SW Only	Account - No Growth	36,085	33,629	32,280	32,157	31,743	31,743	31,743	31,743	31,743	31,743	31,743
Discount: Elderly, Education & Charities (Includes Fairmount Park City Leased Parcels)												
Water & Sewer	Account - No Growth	1,441	1,412	1,350	1,260	1,180	1,180	1,180	1,180	1,180	1,180	1,180
SW Only	Account - No Growth	187	180	171	164	156	156	156	156	156	156	156
Discount PHA												
Water & Sewer	Account - No Growth	232	235	236	217	212	212	212	212	212	212	212
SW Only	Account - No Growth	1,967	1,781	1,198	982	955	955	955	955	955	955	955
xxxxxxxx (Not In Use)												
Water & Sewer												
SW Only												
Subtotal		73,274	72,551	68,931	68,593	68,528	68,528	68,528	68,528	68,528	68,528	68,528
Condominiums												
Non-Discout												
Water & Sewer	Account - No Growth	2,088	2,099	2,202	2,314	2,332	2,332	2,332	2,332	2,332	2,332	2,332
SW Only	Account - No Growth	50	41	37	42	39	39	39	39	39	39	39
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	42	42	42	43	48	48	48	48	48	48	48
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer	Account - No Growth	1	1	1	1	1	1	1	1	1	1	1
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		2,181	2,183	2,282	2,400	2,420	2,420	2,420	2,420	2,420	2,420	2,420
Total		538,125	537,853	534,621	534,997	535,540	535,540	535,540	535,540	535,540	535,540	535,540

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Number of Parcels-Credits											Customer - 22	
Residential												
Non-Discout												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-	-
Non-Residential												
Non-Discout												
Water & Sewer		649	668	687	697	823	852	884	913	941	966	991
SW Only		270	280	291	279	328	340	352	364	375	385	395
Discount: Elderly, Education & Charities												
Water & Sewer		128	159	169	161	179	185	192	198	204	210	215
SW Only		7	16	20	18	23	24	25	26	27	27	28
Discount PHA												
Water & Sewer		-	-	1	1	1	1	1	1	1	1	1
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		1,054	1,123	1,168	1,156	1,354	1,402	1,454	1,502	1,548	1,589	1,630
Condominiums												
Non-Discout												
Water & Sewer		33	39	38	35	47	48	50	52	53	55	56
SW Only		2	1	2	4	4	4	4	4	4	4	4
Discount: Elderly, Education & Charities												
Water & Sewer		2	2	2	2	1	1	1	1	1	1	1
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		37	42	42	41	52	53	55	57	58	60	61
Total		1,091	1,165	1,210	1,197	1,406	1,455	1,509	1,559	1,606	1,649	1,691

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Number of Parcels-Appeals (Cumulative Annual Projection)											Customer - 23	
Residential												
Non-Discount												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	
SW Only		-	-	-	-	-	-	-	-	-	-	
Discount: Elderly, Education & Charities												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	
SW Only		-	-	-	-	-	-	-	-	-	-	
Discount PHA												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	
SW Only		-	-	-	-	-	-	-	-	-	-	
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	
SW Only		-	-	-	-	-	-	-	-	-	-	
Subtotal		-	-	-	-	-	-	-	-	-	-	
Non-Residential												
Non-Discount												
Water & Sewer		120	99	116	162	112	122	244	366	488	610	732
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		120	99	116	162	112	122	244	366	488	610	732
Condominiums												
Non-Discount												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-	-
Total		120	99	116	162	112	122	244	366	488	610	732

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical				Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Number of Community Gardens Parcels											Customer - 24
Residential											
Non-Discount											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
Discount: Elderly, Education & Charities											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
Discount PHA											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
xxxxxxxx (Not In Use)											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
Subtotal						-	-	-	-	-	-
Non-Residential											
Non-Discount											
Water & Sewer						0	1	1	1	1	2
SW Only						4	8	12	16	19	23
Discount: Elderly, Education & Charities											
Water & Sewer						1	1	2	2	3	3
SW Only						2	4	6	8	10	12
Discount PHA											
Water & Sewer						-	-	-	-	-	-
SW Only						0	1	1	1	2	2
xxxxxxxx (Not In Use)											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
Subtotal						7	14	21	28	35	42
Condominiums											
Non-Discount											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
Discount: Elderly, Education & Charities											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
Discount PHA											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
xxxxxxxx (Not In Use)											
Water & Sewer						-	-	-	-	-	-
SW Only						-	-	-	-	-	-
Subtotal						-	-	-	-	-	-
Total						7	14	21	28	35	42

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					Customer - 25
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
Number of Billable Parcels-After Community Gardens												
Residential												
Non-Discount												
Water & Sewer		429,793	431,001	430,782	430,324	430,907	430,907	430,907	430,907	430,907	430,907	430,907
SW Only		6,218	5,984	7,139	8,137	8,046	8,046	8,046	8,046	8,046	8,046	8,046
Discount: Elderly, Education & Charities												
Water & Sewer		22,580	22,091	21,534	21,741	21,922	21,922	21,922	21,922	21,922	21,922	21,922
SW Only		17	15	14	17	19	19	19	19	19	19	19
Discount PHA												
Water & Sewer		3,906	3,864	3,796	3,638	3,548	3,548	3,548	3,548	3,548	3,548	3,548
SW Only		156	164	143	147	150	150	150	150	150	150	150
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		462,670	463,119	463,408	464,004	464,592	464,592	464,592	464,592	464,592	464,592	464,592
Non-Residential												
Non-Discount												
Water & Sewer		33,362	35,314	33,696	33,813	34,282	34,282	34,281	34,281	34,281	34,281	34,281
SW Only		36,085	33,629	32,280	32,157	31,743	31,739	31,731	31,728	31,724	31,720	31,720
Discount: Elderly, Education & Charities												
Water & Sewer		1,441	1,412	1,350	1,260	1,180	1,179	1,178	1,178	1,177	1,177	1,177
SW Only		187	180	171	164	156	154	152	150	148	146	144
Discount PHA												
Water & Sewer		232	235	236	217	212	212	212	212	212	212	212
SW Only		1,967	1,781	1,198	982	955	955	954	954	954	953	953
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		73,274	72,551	68,931	68,593	68,528	68,521	68,514	68,507	68,500	68,493	68,486
Condominiums												
Non-Discount												
Water & Sewer		2,088	2,099	2,202	2,314	2,332	2,332	2,332	2,332	2,332	2,332	2,332
SW Only		50	41	37	42	39	39	39	39	39	39	39
Discount: Elderly, Education & Charities												
Water & Sewer		42	42	42	43	48	48	48	48	48	48	48
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		1	1	1	1	1	1	1	1	1	1	1
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		2,181	2,183	2,282	2,400	2,420	2,420	2,420	2,420	2,420	2,420	2,420
Total		538,125	537,853	534,621	534,997	535,540	535,533	535,526	535,519	535,512	535,505	535,498

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Number of Non-Exempt Accounts												Customer - 26
Residential												
Non-Discount												
Water & Sewer	Account - No Growth	431,468	433,130	432,724	432,347	433,004	433,004	433,004	433,004	433,004	433,004	433,004
SW Only	Account - No Growth	6,237	6,023	7,175	8,165	8,067	8,067	8,067	8,067	8,067	8,067	8,067
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	22,622	22,136	21,579	21,783	21,961	21,961	21,961	21,961	21,961	21,961	21,961
SW Only	Account - No Growth	17	15	14	17	19	19	19	19	19	19	19
Discount PHA												
Water & Sewer	Account - No Growth	4,064	4,028	3,965	3,799	3,709	3,709	3,709	3,709	3,709	3,709	3,709
SW Only	Account - No Growth	156	164	144	147	150	150	150	150	150	150	150
xxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		464,564	465,496	465,601	466,258	466,910	466,910	466,910	466,910	466,910	466,910	466,910
Non-Residential												
Non-Discount												
Water & Sewer	Account - No Growth	39,780	43,049	40,491	40,860	41,516	41,516	41,516	41,516	41,516	41,516	41,516
SW Only	Account - No Growth	35,202	33,781	32,477	32,334	31,880	31,880	31,880	31,880	31,880	31,880	31,880
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	1,986	1,942	1,841	1,729	1,640	1,640	1,640	1,640	1,640	1,640	1,640
SW Only	Account - No Growth	187	180	171	164	156	156	156	156	156	156	156
Discount PHA												
Water & Sewer	Account - No Growth	1,343	1,433	1,445	1,420	1,629	1,629	1,629	1,629	1,629	1,629	1,629
SW Only	Account - No Growth	1,967	1,782	1,245	983	955	955	955	955	955	955	955
xxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		80,465	82,167	77,670	77,490	77,776	77,776	77,776	77,776	77,776	77,776	77,776
Condominiums												
Non-Discount												
Water & Sewer	Account - No Growth	4,536	4,429	4,608	4,840	4,913	4,913	4,913	4,913	4,913	4,913	4,913
SW Only	Account - No Growth	66	55	42	46	42	42	42	42	42	42	42
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	468	610	627	631	626	626	626	626	626	626	626
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer	Account - No Growth	-	1	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	1	-	1	1	1	1	1	1	1	1	1
xxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		5,071	5,095	5,278	5,518	5,582	5,582	5,582	5,582	5,582	5,582	5,582
Total		550,100	552,758	548,549	549,266	550,268	550,268	550,268	550,268	550,268	550,268	550,268

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Accounts - Community Gardens												
Residential												
Non-Discount												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
Discount PHA												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
Subtotal							-	-	-	-	-	-
Non-Residential												
Non-Discount												
Water & Sewer	Account - No Growth						0	1	1	1	1	2
SW Only	Account - No Growth						4	8	12	16	19	23
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth						1	1	2	2	3	3
SW Only	Account - No Growth						2	4	6	8	10	12
Discount PHA												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						0	1	1	1	2	2
xxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
Subtotal							7	14	21	28	35	42
Condominiums												
Non-Discount												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
Discount PHA												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth						-	-	-	-	-	-
SW Only	Account - No Growth						-	-	-	-	-	-
Subtotal							-	-	-	-	-	-
Total							7	14	21	28	35	42

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Accounts - After Community Gardens												
Residential												
Non-Discount												
Water & Sewer		431,468	433,130	432,724	432,347	433,004	433,004	433,004	433,004	433,004	433,004	433,004
SW Only		6,237	6,023	7,175	8,165	8,067	8,067	8,067	8,067	8,067	8,067	8,067
Discount: Elderly, Education & Charities												
Water & Sewer		22,622	22,136	21,579	21,783	21,961	21,961	21,961	21,961	21,961	21,961	21,961
SW Only		17	15	14	17	19	19	19	19	19	19	19
Discount PHA												
Water & Sewer		4,064	4,028	3,965	3,799	3,709	3,709	3,709	3,709	3,709	3,709	3,709
SW Only		156	164	144	147	150	150	150	150	150	150	150
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		464,564	465,496	465,601	466,258	466,910	466,910	466,910	466,910	466,910	466,910	466,910
Non-Residential												
Non-Discount												
Water & Sewer		39,780	43,049	40,491	40,860	41,516	41,516	41,516	41,515	41,515	41,515	41,515
SW Only		35,202	33,781	32,477	32,334	31,880	31,876	31,872	31,868	31,865	31,861	31,857
Discount: Elderly, Education & Charities												
Water & Sewer		1,986	1,942	1,841	1,729	1,640	1,639	1,639	1,638	1,638	1,637	1,637
SW Only		187	180	171	164	156	154	152	150	148	146	144
Discount PHA												
Water & Sewer		1,343	1,433	1,445	1,420	1,629	1,629	1,629	1,629	1,629	1,629	1,629
SW Only		1,967	1,782	1,245	983	955	955	954	954	954	953	953
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		80,465	82,167	77,670	77,490	77,776	77,769	77,762	77,755	77,748	77,741	77,734
Condominiums												
Non-Discount												
Water & Sewer		4,536	4,429	4,608	4,840	4,913	4,913	4,913	4,913	4,913	4,913	4,913
SW Only		66	55	42	46	42	42	42	42	42	42	42
Discount: Elderly, Education & Charities												
Water & Sewer		468	610	627	631	626	626	626	626	626	626	626
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		-	1	-	-	-	-	-	-	-	-	-
SW Only		1	-	1	1	1	1	1	1	1	1	1
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		5,071	5,095	5,278	5,518	5,582	5,582	5,582	5,582	5,582	5,582	5,582
Total		550,100	552,758	548,549	549,266	550,268	550,261	550,254	550,247	550,240	550,233	550,226

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Initial Impervious Area											Customer - 27	
Residential												
Non-Discount												
Water & Sewer		518,364	519,115	518,628	517,670	517,746	512,779	512,779	512,779	512,779	512,779	512,779
SW Only		6,022	5,923	7,059	7,867	7,755	9,575	9,575	9,575	9,575	9,575	9,575
Discount: Elderly, Education & Charities												
Water & Sewer		25,619	25,038	24,313	24,543	24,785	26,087	26,087	26,087	26,087	26,087	26,087
SW Only		37	36	27	21	22	23	23	23	23	23	23
Discount PHA												
Water & Sewer		3,362	3,328	3,282	3,172	3,106	4,222	4,222	4,222	4,222	4,222	4,222
SW Only		115	120	108	113	112	179	179	179	179	179	179
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		553,519	553,559	553,417	553,385	553,526	552,865	552,865	552,865	552,865	552,865	552,865
Non-Residential												
Non-Discount												
Water & Sewer		533,527	538,548	549,150	551,270	557,739	557,739	557,739	557,739	557,739	557,739	557,739
SW Only		89,729	88,895	87,989	85,044	87,710	87,710	87,710	87,710	87,710	87,710	87,710
Discount: Elderly, Education & Charities												
Water & Sewer		71,555	71,305	70,308	67,463	65,101	65,101	65,101	65,101	65,101	65,101	65,101
SW Only		2,773	2,657	3,149	2,781	2,804	2,804	2,804	2,804	2,804	2,804	2,804
Discount PHA												
Water & Sewer		6,544	6,565	7,005	6,988	7,281	7,281	7,281	7,281	7,281	7,281	7,281
SW Only		1,344	1,298	1,198	1,139	1,278	1,278	1,278	1,278	1,278	1,278	1,278
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		705,473	709,267	718,798	714,686	721,913	721,913	721,913	721,913	721,913	721,913	721,913
Condominiums												
Non-Discount												
Water & Sewer		24,182	24,054	24,935	26,150	26,409	26,409	26,409	26,409	26,409	26,409	26,409
SW Only		214	648	667	853	359	359	359	359	359	359	359
Discount: Elderly, Education & Charities												
Water & Sewer		789	944	969	970	968	968	968	968	968	968	968
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		6	6	6	6	6	6	6	6	6	6	6
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		25,191	25,652	26,577	27,979	27,742	27,742	27,742	27,742	27,742	27,742	27,742
Total		1,284,184	1,288,478	1,298,791	1,296,051	1,303,181	1,302,520	1,302,520	1,302,520	1,302,520	1,302,520	1,302,520

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Deductions: Impervious Area Credits	Factored by 1000												Customer - 28
Residential	ONLY APPLIED BEYOND FY 2031												
Non-Discount													
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
Discount: Elderly, Education & Charities													
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
Discount PHA													
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
xxxxxxx (Not In Use)													
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
Subtotal		-	-	-	-	-	-	-	-	-	-	-	
Non-Residential													
Non-Discount													
Water & Sewer	Account - No Growth	79,850	81,614	90,087	89,316	91,376	94,634	98,528	101,813	104,170	106,959	109,691	
SW Only	Account - No Growth	12,890	14,406	15,156	13,801	13,994	14,493	15,089	15,592	15,953	16,381	16,799	
Discount: Elderly, Education & Charities													
Water & Sewer	Account - No Growth	5,033	6,937	6,778	7,352	6,212	6,434	6,699	6,922	7,082	7,272	7,458	
SW Only	Account - No Growth	11	124	520	391	395	409	426	440	450	463	474	
Discount PHA													
Water & Sewer	Account - No Growth	-	-	42	42	42	43	45	47	48	49	50	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
xxxxxxx (Not In Use)													
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
Subtotal		97,785	103,081	112,582	110,901	112,019	116,014	120,787	124,814	127,704	131,123	134,472	
Condominiums													
Non-Discount													
Water & Sewer	Account - No Growth	4,110	4,513	4,478	4,434	4,958	5,135	5,346	5,525	5,652	5,804	5,952	
SW Only	Account - No Growth	9	9	20	119	42	44	46	47	48	50	51	
Discount: Elderly, Education & Charities													
Water & Sewer	Account - No Growth	206	206	206	206	206	213	222	229	234	241	247	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
Discount PHA													
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
xxxxxxx (Not In Use)													
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-	
Subtotal		4,325	4,728	4,705	4,759	5,206	5,392	5,614	5,801	5,935	6,094	6,250	
Total		102,110	107,809	117,287	115,660	117,226	121,405	126,401	130,615	133,639	137,217	140,722	

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical				Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Deductions: Impervious Area Appeals	Factored by 1000											Customer - 29
Residential												
Non-Discount												
Water & Sewer												
SW Only												
Discount: Elderly, Education & Charities												
Water & Sewer												
SW Only												
Discount PHA												
Water & Sewer												
SW Only												
xxxxxxxx (Not In Use)												
Water & Sewer												
SW Only												
Subtotal												
Non-Residential												
Non-Discount												
Water & Sewer							752	1,505	2,257	3,010	3,762	4,515
SW Only							-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer												
SW Only												
Discount PHA												
Water & Sewer												
SW Only												
xxxxxxxx (Not In Use)												
Water & Sewer												
SW Only												
Subtotal							752	1,505	2,257	3,010	3,762	4,515
Condominiums												
Non-Discount												
Water & Sewer												
SW Only												
Discount: Elderly, Education & Charities												
Water & Sewer												
SW Only												
Discount PHA												
Water & Sewer												
SW Only												
xxxxxxxx (Not In Use)												
Water & Sewer												
SW Only												
Subtotal												
Total							752	1,505	2,257	3,010	3,762	4,515

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical				Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Deductions: IA Community Gardens	Factored by 1000											Customer - 30
Residential												
Non-Discout												
Water & Sewer							0.05	0.10	0.14	0.19	0.24	0.29
SW Only							-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							0	0	0	0	0	0
Non-Residential												
Non-Discout												
Water & Sewer							0	0	0	0	0	1
SW Only							1	2	3	3	4	5
Discount: Elderly, Education & Charities												
Water & Sewer							0	0	0	1	1	1
SW Only							0	1	1	1	2	2
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							0	0	0	1	1	1
xxxxxxxx (Not In Use)												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							2	3	5	6	8	9
Condominiums												
Non-Discout												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							-	-	-	-	-	-
Total							2	3	5	6	8	10

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					Customer - 31
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
Final Impervious Area												
Residential												
Non-Discount												
Water & Sewer		518,364	519,115	518,628	517,670	517,746	512,779	512,779	512,779	512,779	512,779	512,779
SW Only		6,022	5,923	7,059	7,867	7,755	9,575	9,575	9,575	9,575	9,575	9,575
Discount: Elderly, Education & Charities												
Water & Sewer		25,619	25,038	24,313	24,543	24,785	26,087	26,087	26,087	26,087	26,087	26,087
SW Only		37	36	27	21	22	23	23	23	23	23	23
Discount PHA												
Water & Sewer		3,362	3,328	3,282	3,172	3,106	4,222	4,222	4,222	4,222	4,222	4,222
SW Only		115	120	108	113	112	179	179	179	179	179	179
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		553,519	553,559	553,417	553,385	553,526	552,865	552,865	552,865	552,865	552,865	552,865
Non-Residential												
Non-Discount												
Water & Sewer		453,677	456,934	459,064	461,955	466,363	462,352	457,706	453,668	450,558	447,017	443,532
SW Only		76,838	74,489	72,833	71,244	73,716	73,216	72,619	72,115	71,753	71,325	70,906
Discount: Elderly, Education & Charities												
Water & Sewer		66,522	64,368	63,530	60,111	58,889	58,667	58,403	58,179	58,019	57,829	57,643
SW Only		2,762	2,533	2,628	2,390	2,409	2,395	2,377	2,363	2,352	2,340	2,328
Discount PHA												
Water & Sewer		6,544	6,565	6,963	6,946	7,239	7,237	7,235	7,234	7,233	7,232	7,230
SW Only		1,344	1,298	1,198	1,139	1,278	1,278	1,277	1,277	1,277	1,277	1,277
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		607,688	606,186	606,215	603,785	609,893	605,145	599,618	594,837	591,193	587,020	582,916
Condominiums												
Non-Discount												
Water & Sewer		20,072	19,540	20,457	21,716	21,451	21,274	21,063	20,884	20,757	20,605	20,457
SW Only		206	640	647	734	316	315	313	311	310	309	308
Discount: Elderly, Education & Charities												
Water & Sewer		583	738	762	764	763	755	747	739	734	728	722
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		6	6	6	6	6	6	6	6	6	6	6
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		20,866	20,924	21,872	23,220	22,536	22,350	22,128	21,941	21,807	21,648	21,492
Total		1,182,074	1,180,669	1,181,504	1,180,391	1,185,955	1,180,360	1,174,611	1,169,643	1,165,865	1,161,533	1,157,274
Total Adjustments (Final - Initial)						117,226	122,159	127,909	132,877	136,655	140,987	145,246
Annual Change							4,934	5,749	4,968	3,778	4,332	4,259

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Initial Gross Area												
											Customer - 32	
Residential												
Non-Discourt												
Water & Sewer	Account - No Growth	914,735	916,223	915,827	914,500	915,635	904,905	904,905	904,905	904,905	904,905	904,905
SW Only	Account - No Growth	13,649	13,372	15,132	16,425	16,350	16,897	16,897	16,897	16,897	16,897	16,897
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	41,487	40,519	39,170	39,383	39,600	46,036	46,036	46,036	46,036	46,036	46,036
SW Only	Account - No Growth	100	99	87	48	49	40	40	40	40	40	40
Discount PHA												
Water & Sewer	Account - No Growth	4,498	4,453	4,401	4,250	4,169	7,451	7,451	7,451	7,451	7,451	7,451
SW Only	Account - No Growth	176	181	165	169	169	315	315	315	315	315	315
xxxxxxx												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		974,646	974,847	974,782	974,776	975,973	975,643	975,643	975,643	975,643	975,643	975,643
Non-Residential												
Non-Discourt												
Water & Sewer	Account - No Growth	975,757	977,715	977,758	981,723	989,791	989,791	989,791	989,791	989,791	989,791	989,791
SW Only	Account - No Growth	302,710	297,640	296,181	292,985	292,282	292,282	292,282	292,282	292,282	292,282	292,282
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	133,416	135,078	130,517	123,717	118,521	118,521	118,521	118,521	118,521	118,521	118,521
SW Only	Account - No Growth	5,338	5,215	6,426	5,207	5,217	5,217	5,217	5,217	5,217	5,217	5,217
Discount PHA												
Water & Sewer	Account - No Growth	12,884	12,872	12,971	12,988	13,330	13,330	13,330	13,330	13,330	13,330	13,330
SW Only	Account - No Growth	3,939	3,726	3,278	2,979	3,132	3,132	3,132	3,132	3,132	3,132	3,132
xxxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		1,434,043	1,432,246	1,427,132	1,419,599	1,422,273	1,422,273	1,422,273	1,422,273	1,422,273	1,422,273	1,422,273
Condominiums												
Non-Discourt												
Water & Sewer	Account - No Growth	34,083	34,745	35,557	37,157	37,298	37,298	37,298	37,298	37,298	37,298	37,298
SW Only	Account - No Growth	1,198	989	1,004	1,113	559	559	559	559	559	559	559
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	1,688	1,852	1,879	1,892	1,859	1,859	1,859	1,859	1,859	1,859	1,859
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer	Account - No Growth	9	9	9	9	9	9	9	9	9	9	9
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		36,978	37,595	38,449	40,171	39,726	39,726	39,726	39,726	39,726	39,726	39,726
Total		2,445,667	2,444,689	2,440,363	2,434,546	2,437,972	2,437,643	2,437,643	2,437,643	2,437,643	2,437,643	2,437,643

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Deductions: Gross Area Credits	Factored by 1000											
Residential	ONLY APPLIED BEYOND FY 2031											Customer - 33
Non-Discount												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-	-
Non-Residential												
Non-Discount												
Water & Sewer	Account - No Growth	223,834	204,218	241,245	251,169	244,048	251,714	258,396	264,537	269,854	275,554	281,204
SW Only	Account - No Growth	73,595	75,160	76,612	73,155	74,162	76,491	78,522	80,388	82,004	83,736	85,453
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	21,409	26,163	25,270	25,328	24,991	25,776	26,460	27,089	27,633	28,217	28,795
SW Only	Account - No Growth	402	573	1,338	994	910	938	963	986	1,006	1,027	1,048
Discount PHA												
Water & Sewer	Account - No Growth	-	-	47	47	47	49	50	51	52	53	55
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		319,240	306,114	344,512	350,693	344,157	354,968	364,391	373,050	380,548	388,587	396,555
Condominiums												
Non-Discount												
Water & Sewer	Account - No Growth	6,744	7,447	7,071	6,886	7,711	7,953	8,164	8,358	8,526	8,706	8,885
SW Only	Account - No Growth	282	57	69	201	94	97	99	102	104	106	108
Discount: Elderly, Education & Charities												
Water & Sewer	Account - No Growth	560	560	560	560	529	545	560	573	585	597	609
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
SW Only	Account - No Growth	-	-	-	-	-	-	-	-	-	-	-
Subtotal		7,587	8,064	7,699	7,647	8,333	8,595	8,823	9,033	9,214	9,409	9,602
Total		326,827	314,178	352,212	358,340	352,490	363,563	373,214	382,083	389,763	397,996	406,157

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical				Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Deductions: Gross Area Appeals (sf)	Factored by 1000											Customer - 34
Residential												
Non-Discount												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							-	-	-	-	-	-
Non-Residential												
Non-Discount												
Water & Sewer							129	258	386	515	644	773
SW Only							-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							129	258	386	515	644	773
Condominiums												
Non-Discount												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							-	-	-	-	-	-
Total							129	258	386	515	644	773

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical				Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Deductions: GA Community Gardens	Factored by 1000											Customer - 35
Residential												
Non-Discount												
Water & Sewer							0	1	1	1	2	2
SW Only							-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
xxxxxxx (Not In Use)												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							0	1	1	1	2	2
Non-Residential												
Non-Discount												
Water & Sewer							9	17	26	35	43	52
SW Only							21	43	64	86	107	129
Discount: Elderly, Education & Charities												
Water & Sewer							31	62	93	124	155	186
SW Only							5	10	15	20	25	29
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							1	3	4	5	7	8
xxxxxxx (Not In Use)												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							67	135	202	269	337	404
Condominiums												
Non-Discount												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount: Elderly, Education & Charities												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Discount PHA												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
xxxxxxx												
Water & Sewer							-	-	-	-	-	-
SW Only							-	-	-	-	-	-
Subtotal							-	-	-	-	-	-
Total							68	135	203	271	339	406

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Final Gross Area (sf)	Factored by 1000											Customer - 36
Residential												
Non-Discount												
Water & Sewer		914,735	916,223	915,827	914,500	915,635	904,904	904,904	904,904	904,903	904,903	904,903
SW Only		13,649	13,372	15,132	16,425	16,350	16,897	16,897	16,897	16,897	16,897	16,897
Discount: Elderly, Education & Charities												
Water & Sewer		41,487	40,519	39,170	39,383	39,600	46,036	46,036	46,036	46,036	46,036	46,036
SW Only		100	99	87	48	49	40	40	40	40	40	40
Discount PHA												
Water & Sewer		4,498	4,453	4,401	4,250	4,169	7,451	7,451	7,451	7,451	7,451	7,451
SW Only		176	181	165	169	169	315	315	315	315	315	315
xxxxxxx												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		974,646	974,847	974,782	974,776	975,973	975,643	975,643	975,642	975,642	975,642	975,641
Non-Residential												
Non-Discount												
Water & Sewer		751,922	773,496	736,513	730,554	745,743	737,939	731,120	724,842	719,387	713,549	707,762
SW Only		229,114	222,481	219,568	219,830	218,120	215,769	213,717	211,830	210,193	208,439	206,701
Discount: Elderly, Education & Charities												
Water & Sewer		112,007	108,915	105,247	98,390	93,530	92,714	91,999	91,339	90,764	90,149	89,539
SW Only		4,936	4,642	5,089	4,213	4,308	4,274	4,244	4,217	4,192	4,166	4,140
Discount PHA												
Water & Sewer		12,884	12,872	12,924	12,940	13,283	13,281	13,280	13,279	13,278	13,277	13,276
SW Only		3,939	3,726	3,278	2,979	3,132	3,131	3,130	3,128	3,127	3,126	3,124
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		1,114,803	1,126,133	1,082,620	1,068,906	1,078,116	1,067,109	1,057,490	1,048,634	1,040,940	1,032,705	1,024,541
Condominiums												
Non-Discount												
Water & Sewer		27,339	27,298	28,487	30,271	29,588	29,345	29,134	28,940	28,772	28,592	28,414
SW Only		916	932	935	912	465	462	460	457	455	453	451
Discount: Elderly, Education & Charities												
Water & Sewer		1,128	1,292	1,319	1,332	1,331	1,314	1,300	1,286	1,275	1,262	1,250
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		9	9	9	9	9	9	9	9	9	9	9
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		29,392	29,531	30,749	32,524	31,393	31,131	30,903	30,693	30,512	30,317	30,124
Total		2,118,841	2,130,511	2,088,151	2,076,206	2,085,482	2,073,883	2,064,036	2,054,970	2,047,094	2,038,663	2,030,307
Total Adjustments (Final - Initial)						352,490	363,760	373,607	382,673	390,549	398,979	407,336
Annual Change							11,269	9,847	9,066	7,876	8,430	8,357

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Stormwater - Existing Rates												
											Customer - 37	
Actual Rate												
Service Charge Based Rates (\$/bill) [Including Billing & Collection Charge]												
5/8"		-	-	-	-	-	-	-	-	-	-	-
3/4"		-	-	-	-	-	-	-	-	-	-	-
1"		-	-	-	-	-	-	-	-	-	-	-
1 1/4"		-	-	-	-	-	-	-	-	-	-	-
1 1/2"		-	-	-	-	-	-	-	-	-	-	-
2"		-	-	-	-	-	-	-	-	-	-	-
3"		-	-	-	-	-	-	-	-	-	-	-
4"		-	-	-	-	-	-	-	-	-	-	-
6"		-	-	-	-	-	-	-	-	-	-	-
8"		-	-	-	-	-	-	-	-	-	-	-
10"		-	-	-	-	-	-	-	-	-	-	-
12"		-	-	-	-	-	-	-	-	-	-	-
14"		-	-	-	-	-	-	-	-	-	-	-
Parcel Area Based Rates												
Billing & Collection Charge (\$/bill)												
Residential		1.77	1.77	1.82	1.88	1.87	1.94	1.94	1.94	1.94	1.94	1.94
Non-Residential		2.30	2.30	2.36	2.44	2.44	2.52	2.52	2.52	2.52	2.52	2.52
Condominium		2.30	2.30	2.36	2.44	2.44	2.52	2.52	2.52	2.52	2.52	2.52
IA/GA Charges												
Residential IA/GA Charge (\$/bill)		14.03	14.03	15.04	16.17	16.63	18.47	18.47	18.47	18.47	18.47	18.47
IA Rate (\$/500 sf)												
Non-Residential		5.410	5.410	5.117	5.492	5.685	6.309	6.309	6.309	6.309	6.309	6.309
Condominium		5.410	5.410	5.117	5.492	5.685	6.309	6.309	6.309	6.309	6.309	6.309
GA Rate (\$/500 sf)												
Non-Residential		0.717	0.717	0.724	0.778	0.777	0.862	0.862	0.862	0.862	0.862	0.862
Condominium		0.717	0.717	0.724	0.778	0.777	0.862	0.862	0.862	0.862	0.862	0.862
Effective Rate												
Effective Months												
Service Charge		10.00	10.00	10.00	10.00	10.00	10.00	12.00	12.00	12.00	12.00	12.00
Volume Charge		9.50	9.50	9.50	9.50	9.50	9.50	11.50	11.50	11.50	11.50	11.50
Phase-in												
Meter Based Charges		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Parcel Based Charges		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Service Charge Based Rates (\$/bill)												
5/8"		-	-	-	-	-	-	-	-	-	-	-
3/4"		-	-	-	-	-	-	-	-	-	-	-
1"		-	-	-	-	-	-	-	-	-	-	-
1 1/4"		-	-	-	-	-	-	-	-	-	-	-
1 1/2"		-	-	-	-	-	-	-	-	-	-	-
2"		-	-	-	-	-	-	-	-	-	-	-
3"		-	-	-	-	-	-	-	-	-	-	-
4"		-	-	-	-	-	-	-	-	-	-	-
6"		-	-	-	-	-	-	-	-	-	-	-
8"		-	-	-	-	-	-	-	-	-	-	-
10"		-	-	-	-	-	-	-	-	-	-	-
12"		-	-	-	-	-	-	-	-	-	-	-
14"		-	-	-	-	-	-	-	-	-	-	-
Parcel Area Based Rates												
Effective Billing & Collection Charge (\$/bill)												
Residential		1.77	1.77	1.81	1.87	1.87	1.93	1.94	1.94	1.94	1.94	1.94
Non-Residential		2.30	2.30	2.35	2.43	2.44	2.51	2.52	2.52	2.52	2.52	2.52
Condominium		2.30	2.30	2.35	2.43	2.44	2.51	2.52	2.52	2.52	2.52	2.52
Effective IA/GA Charges												
Residential IA/GA Charge (\$/bill)		13.97	14.03	14.83	15.93	16.53	18.09	18.47	18.47	18.47	18.47	18.47
IA Rate (\$/500 sf)												
Non-Residential		5.388	5.410	5.178	5.414	5.645	6.179	6.309	6.309	6.309	6.309	6.309
Condominium		5.388	5.410	5.178	5.414	5.645	6.179	6.309	6.309	6.309	6.309	6.309
GA Rate (\$/500 sf)												
Non-Residential		0.713	0.717	0.723	0.767	0.777	0.844	0.862	0.862	0.862	0.862	0.862
Condominium		0.713	0.717	0.723	0.767	0.777	0.844	0.862	0.862	0.862	0.862	0.862

Description	Escalation	Historical				Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Stormwater - Calculated Billings (prior to adjustment factor)											Customer - 38	
Service Charge Based Rates (\$/bill)												
Senior Citizens												
5/8" Meter		-	-	-	-	-	-	-	-	-	-	-
> 5/8" Meter		-	-	-	-	-	-	-	-	-	-	-
Total Senior Citizens		-	-	-	-	-	-	-	-	-	-	-
General Service (Excluding Senior Citizens)												
5/8" Meter		-	-	-	-	-	-	-	-	-	-	-
> 5/8" Meter		-	-	-	-	-	-	-	-	-	-	-
Total General Service (excluding SC)		-	-	-	-	-	-	-	-	-	-	-
General Service (Including Senior Citizens)												
5/8" Meter		-	-	-	-	-	-	-	-	-	-	-
> 5/8" Meter		-	-	-	-	-	-	-	-	-	-	-
Total General Service (including SC)		-	-	-	-	-	-	-	-	-	-	-
PHA		-	-	-	-	-	-	-	-	-	-	-
Charities & Schools		-	-	-	-	-	-	-	-	-	-	-
Hospital/University		-	-	-	-	-	-	-	-	-	-	-
Hand Billed		-	-	-	-	-	-	-	-	-	-	-
Scheduled		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxxxx		-	-	-	-	-	-	-	-	-	-	-
Fire Service		-	-	-	-	-	-	-	-	-	-	-
Sewer Only		-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Billing & Collection Charges (Accounts)												
Residential												
Non-Discount												
Water & Sewer		9,180	9,198	9,407	9,702	9,725	10,020	10,080	10,080	10,080	10,080	10,080
SW Only		133	128	156	183	181	187	188	188	188	188	188
Discount: Elderly, Education & Charities												
Water & Sewer		361	353	352	367	370	381	383	383	383	383	383
SW Only		0	0	0	0	0	0	0	0	0	0	0
Discount PHA												
Water & Sewer		82	81	82	81	79	82	82	82	82	82	82
SW Only		3	3	3	3	3	3	3	3	3	3	3
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		9,759	9,763	10,000	10,336	10,359	10,673	10,737	10,737	10,737	10,737	10,737
Non-Residential												
Non-Discount												
Water & Sewer		1,100	1,188	1,142	1,190	1,216	1,249	1,255	1,255	1,255	1,255	1,255
SW Only		974	932	916	942	933	959	964	964	964	963	963
Discount: Elderly, Education & Charities												
Water & Sewer		41	40	39	38	36	37	37	37	37	37	37
SW Only		4	4	4	4	3	3	3	3	3	3	3
Discount PHA												
Water & Sewer		35	38	39	39	45	47	47	47	47	47	47
SW Only		52	47	33	27	27	27	27	27	27	27	27
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		2,206	2,248	2,172	2,239	2,260	2,322	2,334	2,334	2,334	2,334	2,333
Condominiums												
Non-Discount												
Water & Sewer		125	122	130	141	144	148	149	149	149	149	149
SW Only		2	2	1	1	1	1	1	1	1	1	1
Discount: Elderly, Education & Charities												
Water & Sewer		10	13	13	14	14	14	14	14	14	14	14
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		-	0	-	-	-	-	-	-	-	-	-
SW Only		0	-	0	0	0	0	0	0	0	0	0
xxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		137	136	144	156	159	163	164	164	164	164	164
Total		12,102	12,148	12,317	12,731	12,778	13,158	13,235	13,235	13,235	13,235	13,235

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
GA/IA Charges (Parcels)												
Residential												
Non-Discount												
Water & Sewer		72,051	72,567	76,660	82,284	85,496	93,524	95,506	95,506	95,506	95,506	95,506
SW Only		1,042	1,008	1,270	1,556	1,596	1,746	1,783	1,783	1,783	1,783	1,783
Discount: Elderly, Education & Charities												
Water & Sewer		2,839	2,790	2,874	3,118	3,262	3,568	3,644	3,644	3,644	3,644	3,644
SW Only		2	2	2	2	3	3	3	3	3	3	3
Discount PHA												
Water & Sewer		622	618	642	661	669	732	747	747	747	747	747
SW Only		25	26	24	27	28	31	32	32	32	32	32
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		76,582	77,010	81,472	87,648	91,055	99,604	101,715	101,715	101,715	101,715	101,715
Non-Residential												
Non-Discount												
Water & Sewer		71,537	72,637	69,821	73,467	77,091	83,518	84,429	83,688	83,104	82,447	81,800
SW Only		13,858	13,500	12,859	13,302	14,055	15,230	15,417	15,302	15,213	15,112	15,013
Discount: Elderly, Education & Charities												
Water & Sewer		7,890	7,674	7,290	7,216	7,292	7,934	8,060	8,024	7,997	7,966	7,935
SW Only		331	307	311	291	305	331	336	334	332	330	329
Discount PHA												
Water & Sewer		1,013	1,020	1,035	1,084	1,167	1,275	1,302	1,302	1,301	1,301	1,301
SW Only		229	221	195	193	220	240	245	245	245	245	245
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		94,859	95,358	91,511	95,552	100,130	108,529	109,789	108,895	108,193	107,402	106,623
Condominiums												
Non-Discount												
Water & Sewer		3,063	3,007	3,036	3,379	3,458	3,749	3,792	3,761	3,738	3,711	3,685
SW Only		42	99	97	112	52	56	57	57	56	56	56
Discount: Elderly, Education & Charities												
Water & Sewer		71	88	88	93	96	104	105	104	103	102	101
SW Only		-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer		1	1	1	1	1	1	1	1	1	1	1
SW Only		-	-	-	-	-	-	-	-	-	-	-
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		3,178	3,195	3,222	3,585	3,607	3,911	3,955	3,923	3,899	3,871	3,844
Total		174,618	175,563	176,205	186,785	194,791	212,043	215,459	214,533	213,807	212,988	212,182

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Parcel Area Based Charges (Billing & Collection + GA/IA)												
Residential												
Non-Discount												
Water & Sewer		81,231	81,764	86,067	91,986	95,222	103,544	105,587	105,587	105,587	105,587	105,587
SW Only		1,175	1,135	1,426	1,739	1,778	1,933	1,971	1,971	1,971	1,971	
Discount: Elderly, Education & Charities												
Water & Sewer		3,200	3,142	3,226	3,485	3,632	3,950	4,028	4,028	4,028	4,028	
SW Only		2	2	2	3	3	3	3	3	3	3	
Discount PHA												
Water & Sewer		704	699	724	742	748	813	829	829	829	829	
SW Only		28	30	27	30	31	34	35	35	35	35	
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	
SW Only		-	-	-	-	-	-	-	-	-	-	
Subtotal		86,341	86,773	91,472	97,984	101,414	110,277	112,453	112,453	112,453	112,453	
Non-Residential												
Non-Discount												
Water & Sewer		72,638	73,825	70,963	74,657	78,306	84,767	85,685	84,944	84,360	83,703	
SW Only		14,832	14,432	13,775	14,244	14,989	16,189	16,381	16,265	16,177	16,075	
Discount: Elderly, Education & Charities												
Water & Sewer		7,931	7,714	7,329	7,254	7,328	7,971	8,097	8,061	8,034	8,003	
SW Only		335	310	315	295	308	335	339	337	336	334	
Discount PHA												
Water & Sewer		1,049	1,058	1,074	1,123	1,212	1,322	1,349	1,348	1,348	1,348	
SW Only		281	268	229	220	247	268	273	273	273	273	
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	
SW Only		-	-	-	-	-	-	-	-	-	-	
Subtotal		97,065	97,606	93,684	97,791	102,390	110,850	112,123	111,228	110,527	109,735	
Condominiums												
Non-Discount												
Water & Sewer		3,189	3,129	3,166	3,520	3,602	3,897	3,941	3,910	3,887	3,860	
SW Only		44	101	98	114	53	57	58	58	58	57	
Discount: Elderly, Education & Charities												
Water & Sewer		81	101	101	107	110	118	119	118	117	116	
SW Only		-	-	-	-	-	-	-	-	-	-	
Discount PHA												
Water & Sewer		1	1	1	1	1	1	1	1	1	1	
SW Only		0	-	0	0	0	0	0	0	0	0	
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	
SW Only		-	-	-	-	-	-	-	-	-	-	
Subtotal		3,315	3,332	3,366	3,741	3,765	4,074	4,119	4,087	4,063	4,035	
Total		186,720	187,711	188,522	199,516	207,570	225,201	228,695	227,768	227,042	226,223	

Note - Elderly Discounts refers to Senior Citizen Discount

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total Stormwater Charge												
Water & Sewer		170,023	171,433	172,651	182,873	190,161	206,382	209,634	208,825	208,190	207,475	206,769
SW Only		16,698	16,278	15,871	16,644	17,409	18,819	19,061	18,943	18,852	18,749	18,647
Total Stormwater Charge-xxxxxxxxx												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Total		186,720	187,711	188,522	199,516	207,570	225,201	228,695	227,768	227,042	226,223	225,416
Actual		193,104	194,378	194,380	207,468	215,755						
		96.7%	96.6%	97.0%	96.2%	96.2%						

Description	Escalation	Historical					Study Period					Customer - 39
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
Stormwater - Retail - Billings Under Existing Rates (after adjustment factor)												
Section provided to allow for actual billings input												
Total Stormwater Charge												
Water & Sewer		170,023	171,433	172,651	182,873	190,161	206,382	209,634	208,825	208,190	207,475	206,769
SW Only		16,698	16,278	15,871	16,644	17,409	18,819	19,061	18,943	18,852	18,749	18,647
Total		186,720	187,711	188,522	199,516	207,570	225,201	228,695	227,768	227,042	226,223	225,416
CAP Reduction												
Water & Sewer		(1,569)	(1,284)	(990)	(864)	(518)	(518)	(518)	(518)	(518)	(518)	(518)
SW Only		(154)	(122)	(91)	(79)	(47)	(47)	(47)	(47)	(47)	(47)	(47)
Total (a)		(1,723)	(1,406)	(1,081)	(943)	(565)	(565)	(565)	(565)	(565)	(565)	(565)
Data Source: PWD SWDB												
Total Stormwater Charge												
Water & Sewer		168,454	170,149	171,661	182,009	189,643	205,864	209,116	208,307	207,672	206,956	206,251
SW Only		16,544	16,156	15,780	16,565	17,361	18,772	19,013	18,896	18,805	18,702	18,600
Total		184,998	186,305	187,441	198,573	207,004	224,636	228,130	227,203	226,477	225,658	224,851

(a) Source Data: PWD Assistance Program Data

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Stormwater - Retail - Collections												
											Customer - 40	
Total Stormwater Charge												
Water & Sewer		168,454	170,149	171,661	182,009	189,643	205,864	209,116	208,307	207,672	206,956	206,251
SW Only		16,544	16,156	15,780	16,565	17,361	18,772	19,013	18,896	18,805	18,702	18,600
Total Stormwater Charge-xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Total		184,998	186,305	187,441	198,573	207,004	224,636	228,130	227,203	226,477	225,658	224,851
Collection Factors												
Water & Sewer (Excludes AMI Adjustment)												
Current Year		84.76%	84.62%	84.13%	83.64%	84.16%	84.01%	84.01%	84.01%	84.01%	84.01%	84.01%
First Year Prior		8.89%	8.54%	10.49%	10.81%	10.86%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%
Second Year Prior		1.94%	1.92%	2.04%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%
SW Only												
Current Year		69.19%	66.34%	68.90%	68.50%	66.82%	64.57%	64.57%	64.57%	64.57%	64.57%	64.57%
First Year Prior		8.63%	9.51%	10.52%	10.29%	9.67%	9.15%	9.15%	9.15%	9.15%	9.15%	9.15%
Second Year Prior		6.65%	6.75%	7.23%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%
Effective												
Current Year			83.03%	82.85%	82.38%	82.71%	82.39%	82.39%	82.39%	82.40%	82.40%	82.40%
First Year Prior			8.62%	10.49%	10.77%	10.76%	10.59%	10.59%	10.59%	10.59%	10.59%	10.59%
Second Year Prior			2.34%	2.48%	2.63%	2.64%	2.64%	2.63%	2.63%	2.63%	2.63%	2.63%
xxxxxxxx												
Current Year		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
First Year Prior		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Second Year Prior		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Collections-Total												
Water & Sewer			158,366	165,700	174,532	183,146	197,281	201,919	201,945	201,396	200,709	200,026
Stormwater Only			12,291	13,769	14,167	14,371	14,937	15,281	15,332	15,280	15,197	15,115
Subtotal-Total			170,657	179,469	188,698	197,518	212,218	217,200	217,277	216,677	215,906	215,141
Collections-xxxxxxxx (Not in Use)												
Water & Sewer			-	-	-	-	-	-	-	-	-	-
Stormwater Only			-	-	-	-	-	-	-	-	-	-
Subtotal-xxxxxxxx			-	-	-	-	-	-	-	-	-	-
Total		-	170,657	179,469	188,698	197,518	212,218	217,200	217,277	216,677	215,906	215,141
Actual-Total												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
Stormwater Only		-	-	-	-	-	-	-	-	-	-	-
Actual-xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
Stormwater Only		-	-	-	-	-	-	-	-	-	-	-
Actual		155,259	159,024	161,409	172,082	177,056						
Check			107%	111%	110%	112%						

Description	Escalation	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Detail Stormwater - Retail - Collections												
											Customer - 41	
Residential												
Non-Discount												
Water & Sewer	x	68,851	76,126	82,641	88,040	92,022	99,219	101,898	102,300	102,345	102,345	102,345
SW Only	x	813	865	1,187	1,422	1,462	1,540	1,581	1,596	1,599	1,599	1,599
Discount: Elderly, Education & Charities												
Water & Sewer	x	2,712	2,932	3,109	3,332	3,506	3,784	3,887	3,902	3,904	3,904	3,904
SW Only	x	2	2	2	2	3	3	3	3	3	3	3
Discount PHA												
Water & Sewer	x	597	652	697	714	726	780	800	803	804	804	804
SW Only	x	19	22	24	25	26	27	28	28	28	28	28
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		72,995	80,599	87,659	93,536	97,744	105,352	108,197	108,633	108,683	108,683	108,683
Non-Residential												
Non-Discount												
Water & Sewer (adj for CAP)	x	60,238	67,453	67,926	70,880	75,020	80,740	82,291	81,909	81,359	80,728	80,101
SW Only (adj for CAP)	x	10,156	10,889	11,995	12,170	12,367	12,839	13,131	13,163	13,109	13,027	12,947
Discount: Elderly, Education & Charities												
Water & Sewer	x	6,722	7,205	7,137	7,029	7,116	7,642	7,818	7,816	7,792	7,762	7,732
SW Only	x	232	238	274	257	258	266	273	274	273	271	270
Discount PHA												
Water & Sewer	x	889	985	1,036	1,079	1,166	1,265	1,301	1,306	1,307	1,307	1,306
SW Only	x	194	204	206	194	203	212	219	221	221	221	221
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		78,431	86,974	88,573	91,609	96,130	102,964	105,033	104,688	104,061	103,317	102,578
Condominiums												
Non-Discount												
Water & Sewer	x	2,703	2,920	3,057	3,355	3,483	3,738	3,807	3,793	3,771	3,745	3,720
SW Only	x	31	71	81	95	53	50	47	47	47	47	46
Discount: Elderly, Education & Charities												
Water & Sewer	x	68	92	98	102	106	113	115	115	114	113	112
SW Only	x	-	-	-	-	-	-	-	-	-	-	-
Discount PHA												
Water & Sewer	x	1	1	1	1	1	1	1	1	1	1	1
SW Only	x	0	0	0	0	0	0	0	0	0	0	0
xxxxxxxx (Not In Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
SW Only		-	-	-	-	-	-	-	-	-	-	-
Subtotal		2,803	3,084	3,237	3,553	3,644	3,902	3,970	3,955	3,933	3,906	3,880
Total		154,228	170,657	179,469	188,698	197,518	212,218	217,200	217,277	216,677	215,906	215,141
Collections-Total												
Water & Sewer		142,782	158,366	165,700	174,532	183,146	197,281	201,919	201,945	201,396	200,709	200,026
Check		-	-	-	-	-	-	-	-	-	-	-
Stormwater Only		11,447	12,291	13,769	14,167	14,371	14,937	15,281	15,332	15,280	15,197	15,115
Check		-	-	-	-	-	-	-	-	-	-	-
Collections-xxxxxxxx (Not in Use)												
Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
Check		-	-	-	-	-	-	-	-	-	-	-
Stormwater Only		-	-	-	-	-	-	-	-	-	-	-

Note - Elderly Discounts refers to Senior Citizen Discount

FINPLAN25_26.XLS

BILLTAB

Index	Description	Table
Bill Tab	Bill Tabulation Data Worksheet	
Bill Tab - 1	Water Bill Tabulation Data	
Bill Tab - 2	Sewer Bill Tabulation Data	

Water Bill Tabulation Data Bill Tab - 1

SELECTED BILL TAB DISTRIBUTION 2024

Description	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Private Fire (Unmetered)
Water Accounts Meters											
5/8	94.49%	99.93%	92.45%	41.76%	5.88%	3.59%	100.00%	100.00%	100.00%	0.60%	0.58%
3/4	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%
1	3.29%	0.06%	0.55%	13.23%	15.97%	3.14%	0.00%	0.00%	0.00%	2.13%	33.96%
1 1/4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2	0.68%	0.00%	3.53%	6.52%	6.72%	4.04%	0.00%	0.00%	0.00%	2.06%	3.90%
2	0.87%	0.00%	2.06%	10.72%	10.92%	12.56%	0.00%	0.00%	0.00%	44.76%	34.81%
3	0.27%	0.00%	0.68%	11.03%	23.53%	27.35%	0.00%	0.00%	0.00%	2.35%	1.07%
4	0.21%	0.00%	0.44%	15.11%	17.65%	26.46%	0.00%	0.00%	0.00%	16.85%	9.22%
6	0.13%	0.00%	0.20%	1.44%	12.61%	14.80%	0.00%	0.00%	0.00%	22.90%	11.71%
8	0.04%	0.00%	0.09%	0.19%	4.20%	4.93%	0.00%	0.00%	0.00%	7.23%	3.86%
10	0.01%	0.00%	0.00%	0.00%	2.52%	2.24%	0.00%	0.00%	0.00%	0.97%	0.55%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.90%	0.00%	0.00%	0.00%	0.15%	0.10%
14	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Volume											
0 - 2 Mcf	59.63%	85.77%	36.75%	16.76%	85.77%	1.12%	100.00%	100.00%	100.00%	30.78%	
2 - 100 Mcf	31.43%	14.12%	45.76%	78.06%	14.12%	30.08%	0.00%	0.00%	0.00%	69.22%	
100 - 2,000 Mcf	8.32%	0.12%	17.49%	5.17%	0.12%	56.20%	0.00%	0.00%	0.00%	0.00%	
Over 2,000 Mcf	0.33%	0.00%	0.00%	0.00%	0.00%	12.60%	0.00%	0.00%	0.00%	0.00%	
Total	99.71%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Water Bill Tabulation Data Bill Tab - 1a

SELECTED BILL TAB DISTRIBUTION

Year Choose: 2022

Description	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/Univ ersity	Hand Bill	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Private Fire (Unmetered)	Total
Water Accounts												
Meters	474,184	22,063	5,666	1,834	138	232	6	-	-	6,837	11,389	
5/8	448,049	22,048	5,238	766	8	8	6	-	-	41	66	476,231
3/4	86	1	-	-	-	-	-	-	-	-	28	115
1	15,583	14	31	243	22	7	-	-	-	146	3,867	19,913
1 1/4	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2	3,218	-	200	120	9	9	-	-	-	141	444	4,141
2	4,108	-	117	197	15	29	-	-	-	3,060	3,965	11,491
3	1,265	-	39	202	32	63	-	-	-	161	121	1,884
4	985	-	25	277	24	61	-	-	-	1,152	1,050	3,575
6	638	-	11	26	17	34	-	-	-	1,566	1,334	3,627
8	204	-	5	3	6	11	-	-	-	494	439	1,163
10	42	-	-	-	3	5	-	-	-	66	62	179
12	7	-	-	-	-	2	-	-	-	10	12	31
14	-	-	-	-	-	-	-	-	-	-	-	-
Total	474,184	22,063	5,666	1,834	138	232	6	-	-	6,837	11,389	522,349
Volume	4,815,122	123,911	154,693	137,520	104,294	484,406	32	-	-	197		
0 - 2 Mcf	2,871,300	106,274	56,856	23,054	89,449	5,414	32	-	-	61		3,152,440
2 - 100 Mcf	1,513,307	17,493	70,782	107,354	14,724	145,709	-	-	-	137		1,869,506
100 - 2,000 Mcf	400,597	144	27,055	7,112	121	272,248	-	-	-	-		707,278
Over 2,000 Mcf	16,010	-	-	-	-	61,034	-	-	-	-		77,044
Total	4,801,215	123,911	154,693	137,520	104,294	484,406	32	-	-	197		5,806,268

Water Bill Tabulation Data Bill Tab - 1b

SELECTED BILL TAB DISTRIBUTION Year Choose: 2022

Description	Residential	Commercial	Industrial	Public Utilities	Residential	Commercial	Industrial	Public Utilities	Total
Water Accounts									
Meters	91.71%	8.02%	0.22%	0.05%	434,896	38,026	1,039	223	474,184
5/8	96.53%	72.83%	46.55%	38.39%	419,785	27,695	484	86	448,049
3/4	0.02%	0.04%	0.00%	0.00%	71	15	-	-	86
1	2.69%	9.46%	22.22%	20.98%	11,706	3,599	231	47	15,583
1 1/4	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
1 1/2	0.33%	4.42%	8.05%	6.70%	1,439	1,680	84	15	3,218
2	0.33%	6.62%	11.78%	16.07%	1,434	2,516	122	36	4,108
3	0.04%	2.63%	6.13%	9.82%	179	1,000	64	22	1,265
4	0.03%	2.15%	2.20%	5.36%	131	819	23	12	985
6	0.03%	1.32%	2.11%	1.34%	110	503	22	3	638
8	0.01%	0.42%	0.67%	0.89%	37	158	7	2	204
10	0.00%	0.09%	0.29%	0.00%	3	36	3	-	42
12	0.00%	0.02%	0.00%	0.45%	-	6	-	1	7
14	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
Total	100.00%	100.00%	100.00%	100.00%	434,896	38,026	1,039	223	474,184
Volume	62.25%	35.81%	1.65%	0.29%	2,997,410	1,724,476	79,328	13,907	4,815,122
0 - 2 Mcf	84.05%	19.76%	13.98%	14.19%	2,519,441	340,765	11,094	1,973	2,873,273
2 - 100 Mcf	15.01%	58.94%	59.24%	63.78%	449,985	1,016,330	46,992	8,870	1,522,178
100 - 2,000 Mcf	0.93%	20.38%	26.78%	22.03%	27,984	351,371	21,242	3,063	403,660
Over 2,000 Mcf	0.00%	0.93%	0.00%	0.00%	-	16,010	-	-	16,010
Total	100.00%	100.00%	100.00%	100.00%	2,997,410	1,724,476	79,328	13,907	4,815,122

Water Bill Tabulation Data Bill Tab - 1

2024 Data

Description	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Private Fire (Unmetered)
Water Accounts Meters											
5/8	94.49%	99.93%	92.45%	41.76%	5.88%	3.59%	100.00%	100.00%	100.00%	0.60%	0.58%
3/4	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%
1	3.29%	0.06%	0.55%	13.23%	15.97%	3.14%	0.00%	0.00%	0.00%	2.13%	33.96%
1 1/4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2	0.68%	0.00%	3.53%	6.52%	6.72%	4.04%	0.00%	0.00%	0.00%	2.06%	3.90%
2	0.87%	0.00%	2.06%	10.72%	10.92%	12.56%	0.00%	0.00%	0.00%	44.76%	34.81%
3	0.27%	0.00%	0.68%	11.03%	23.53%	27.35%	0.00%	0.00%	0.00%	2.35%	1.07%
4	0.21%	0.00%	0.44%	15.11%	17.65%	26.46%	0.00%	0.00%	0.00%	16.85%	9.22%
6	0.13%	0.00%	0.20%	1.44%	12.61%	14.80%	0.00%	0.00%	0.00%	22.90%	11.71%
8	0.04%	0.00%	0.09%	0.19%	4.20%	4.93%	0.00%	0.00%	0.00%	7.23%	3.86%
10	0.01%	0.00%	0.00%	0.00%	2.52%	2.24%	0.00%	0.00%	0.00%	0.97%	0.55%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.90%	0.00%	0.00%	0.00%	0.15%	0.10%
14	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Volume											
0 - 2 Mcf	59.67%	85.77%	36.75%	16.76%	85.77%	1.12%	100.00%	100.00%	100.00%	30.78%	
2 - 100 Mcf	31.61%	14.12%	45.76%	78.06%	14.12%	30.08%	0.00%	0.00%	0.00%	69.22%	
100 - 2,000 Mcf	8.38%	0.12%	17.49%	5.17%	0.12%	56.20%	0.00%	0.00%	0.00%	0.00%	
Over 2,000 Mcf	0.33%	0.00%	0.00%	0.00%	0.00%	12.60%	0.00%	0.00%	0.00%	0.00%	
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Water Bill Tabulation Data													Bill Tab - 1a
2024 Data													
Description	General Service	Senior Citizens Fiscal Year	PHA 2024	Charity and Schools	Hospital/Univ ersity	Hand Bill	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Private Fire (Unmetered)	Total	
Water Accounts Meters													
5/8	450,189	22,197	5,033	666	7	8	5	0	0	41	1,517	479,663	
3/4	86	1	0	0	0	0	0			0	637	724	
1	15,657	14	30	211	19	7	0			147	88,251	104,336	
1 1/4	-	0	0	0	0	0	0			0		-	
1 1/2	3,233	0	192	104	8	9	0			142	10,132	13,820	
2	4,128	0	112	171	13	28	0			3,084	90,470	98,006	
3	1,271	0	37	176	28	61	0			162	2,770	4,505	
4	990	0	24	241	21	59	0			1,161	23,956	26,452	
6	641	0	11	23	15	33	0			1,578	30,440	32,741	
8	205	0	5	3	5	11	0			498	10,019	10,746	
10	42	0	0	0	3	5	0			67	1,424	1,541	
12	7	0	0	0	0	2	0			10	267	286	
14	-	0	0	0	0	0	0			0		-	
Total	476,449	22,212	5,444	1,595	119	223	5	0	0	6,890	259,883	772,820	
Volume													
0 - 2 Mcf	2,851,094	106,824	51,111	20,148	2,071	4,196	23	0	0	227		3,035,692	
2 - 100 Mcf	1,510,428	17,584	63,630	93,820	45,143	112,913	0			511		1,844,028	
100 - 2,000 Mcf	400,545	145	24,321	6,216	48,979	210,971	0			0		691,176	
Over 2,000 Mcf	15,887	0	0	0	584	47,297	0			0		63,767	
Total	4,777,954	124,552	139,061	120,183	124,552	375,377	23	0	0	738		5,634,663	

Water Bill Tabulation Data					Bill Tab - 1b				
2024 Data									
Description	Residential	Commercial	Industrial	Public Utilities	Residential	Commercial	Industrial	Public Utilities	Total
					Fiscal Year 2024				
Water Accounts									
Meters	91.71%	8.02%	0.22%	0.05%					
5/8	96.53%	72.83%	46.55%	38.39%	421,790	27,827	486	86	450,189
3/4	0.02%	0.04%	0.00%	0.00%	71	15			86
1	2.69%	9.46%	22.22%	20.98%	11,762	3,616	232	47	15,657
1 1/4	0.00%	0.00%	0.00%	0.00%					-
1 1/2	0.33%	4.42%	8.05%	6.70%	1,446	1,688	84	15	3,233
2	0.33%	6.62%	11.78%	16.07%	1,441	2,528	123	36	4,128
3	0.04%	2.63%	6.13%	9.82%	180	1,005	64	22	1,271
4	0.03%	2.15%	2.20%	5.36%	132	823	23	12	990
6	0.03%	1.32%	2.11%	1.34%	111	505	22	3	641
8	0.01%	0.42%	0.67%	0.89%	37	159	7	2	205
10	0.00%	0.09%	0.29%	0.00%	3	36	3		42
12	0.00%	0.02%	0.00%	0.45%	0	6	0	1	7
14	0.00%	0.00%	0.00%	0.00%					-
Total	100.00%	100.00%	100.00%	100.00%	436,973	38,208	1,044	224	476,449
Volume	62.25%	35.81%	1.65%	0.29%					
0 - 2 Mcf	84.05%	19.76%	13.98%	14.19%	2,499,993	338,135	11,008	1,958	2,851,094
2 - 100 Mcf	15.01%	58.94%	59.24%	63.78%	446,512	1,008,485	46,630	8,802	1,510,428
100 - 2,000 Mcf	0.93%	20.38%	26.78%	22.03%	27,768	348,659	21,078	3,040	400,545
Over 2,000 Mcf	0.00%	0.93%	0.00%	0.00%	0	15,887	0	0	15,887
Total	100.00%	100.00%	100.00%	100.00%	2,974,273	1,711,165	78,716	13,800	4,777,954

Water Bill Tabulation Data Bill Tab - 1

2023 Data

Description	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Private Fire (Unmetered)
Water Accounts Meters											
5/8	94.78%	99.93%	92.51%	42.43%	6.09%	3.95%	100.00%	100.00%	100.00%	0.60%	0.64%
3/4	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.26%
1	3.07%	0.06%	0.54%	13.42%	16.52%	3.07%	0.00%	0.00%	0.00%	2.18%	33.92%
1 1/4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2	0.63%	0.00%	3.48%	6.44%	6.96%	3.95%	0.00%	0.00%	0.00%	2.04%	3.97%
2	0.84%	0.00%	2.03%	10.99%	10.43%	12.28%	0.00%	0.00%	0.00%	44.45%	33.61%
3	0.26%	0.00%	0.69%	10.70%	23.48%	27.19%	0.00%	0.00%	0.00%	2.35%	1.15%
4	0.20%	0.00%	0.45%	14.36%	18.26%	25.88%	0.00%	0.00%	0.00%	16.91%	9.31%
6	0.14%	0.00%	0.22%	1.42%	13.04%	15.35%	0.00%	0.00%	0.00%	23.08%	12.37%
8	0.04%	0.00%	0.09%	0.24%	3.48%	5.26%	0.00%	0.00%	0.00%	7.25%	4.10%
10	0.01%	0.00%	0.00%	0.00%	1.74%	2.19%	0.00%	0.00%	0.00%	1.00%	0.58%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.88%	0.00%	0.00%	0.00%	0.14%	0.11%
14	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Volume											
0 - 2 Mcf	58.83%	85.10%	33.92%	16.12%	1.95%	0.94%	100.00%	100.00%	100.00%	18.41%	
2 - 100 Mcf	31.64%	14.90%	43.45%	74.64%	43.46%	25.55%	0.00%	0.00%	0.00%	48.35%	
100 - 2,000 Mcf	8.90%	0.00%	22.56%	9.07%	53.26%	57.16%	0.00%	0.00%	0.00%	33.24%	
Over 2,000 Mcf	0.62%	0.00%	0.07%	0.18%	1.32%	16.36%	0.00%	0.00%	0.00%	0.00%	
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Water Bill Tabulation Data Bill Tab - 1a

2023 Data

Description	General Service	Senior Citizens Fiscal Year	PHA 2023	Charity and Schools	Hospital/Univ ersity	Hand Bill	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Private Fire (Unmetered)	Total
Water Accounts Meters												
5/8	446,797	21,764	5,110	718	7	9	6	0	0	42	1,528	475,981
3/4	84	1	0	0	0	0	0			0	626	711
1	14,478	14	30	227	19	7	0			152	80,920	95,847
1 1/4	-	0	0	0	0	0	0			0		-
1 1/2	2,993	0	192	109	8	9	0			142	9,460	12,913
2	3,957	0	112	186	12	28	0			3,101	80,179	87,575
3	1,221	0	38	181	27	62	0			164	2,749	4,442
4	956	0	25	243	21	59	0			1,180	22,206	24,690
6	642	0	12	24	15	35	0			1,610	29,501	31,839
8	211	0	5	4	4	12	0			506	9,770	10,512
10	41	0	0	0	2	5	0			70	1,376	1,494
12	8	0	0	0	0	2	0			10	260	280
14	-	0	0	0	0	0	0			0		-
Total	471,388	21,779	5,524	1,692	115	228	6	0	0	6,977	238,575	746,284
Volume												
0 - 2 Mcf	2,836,660	106,872	53,362	21,526	1,995	4,273	24	0	0	191		3,024,902
2 - 100 Mcf	1,525,809	18,717	68,353	99,674	44,412	116,536	0			501		1,874,002
100 - 2,000 Mcf	429,358	0	35,482	12,107	54,424	260,728	0			345		792,444
Over 2,000 Mcf	29,952	0	116	241	1,351	74,607	0			0		106,266
Total	4,821,779	125,588	157,313	133,548	102,181	456,145	24	0	0	1,036		5,797,614

Water Bill Tabulation Data Bill Tab - 1b

2023 Data

Description	Residential	Commercial	Industrial	Public Utilities	Residential	Commercial	Industrial	Public Utilities	Total
					Fiscal Year	2023			
Water Accounts									
Meters	91.70%	8.03%	0.22%	0.04%					
5/8	96.81%	73.30%	46.96%	39.61%	418,466	27,762	487	82	446,797
3/4	0.02%	0.03%	0.00%	0.00%	71	13			84
1	2.46%	9.41%	22.37%	19.81%	10,642	3,563	232	41	14,478
1 1/4	0.00%	0.00%	0.00%	0.00%					-
1 1/2	0.29%	4.32%	7.91%	7.25%	1,259	1,637	82	15	2,993
2	0.32%	6.41%	11.67%	15.46%	1,377	2,427	121	32	3,957
3	0.04%	2.56%	5.98%	9.66%	171	968	62	20	1,221
4	0.03%	2.10%	2.12%	5.31%	129	794	22	11	956
6	0.03%	1.34%	2.03%	1.45%	111	507	21	3	642
8	0.01%	0.43%	0.77%	0.97%	39	162	8	2	211
10	0.00%	0.10%	0.19%	0.00%	3	36	2		41
12	0.00%	0.02%	0.00%	0.48%	0	7		1	8
14	0.00%	0.00%	0.00%	0.00%					-
Total	100.00%	100.00%	100.00%	100.00%	432,268	37,876	1,037	207	471,388
Volume	62.16%	36.01%	1.62%	0.22%					
0 - 2 Mcf	83.02%	19.33%	14.15%	17.31%	2,488,252	335,553	11,032	1,823	2,836,660
2 - 100 Mcf	15.88%	57.33%	59.64%	77.82%	475,780	995,333	46,498	8,198	1,525,809
100 - 2,000 Mcf	1.10%	21.62%	26.21%	4.87%	32,977	375,433	20,436	513	429,358
Over 2,000 Mcf	0.00%	1.73%	0.00%	0.00%	0	29,952	0	0	29,952
Total	100.00%	100.00%	100.00%	100.00%	2,997,009	1,736,271	77,965	10,534	4,821,779

Water Bill Tabulation Data Bill Tab - 1

2022 Data

Description	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Private Fire (Unmetered)
Water Accounts Meters											
5/8	95.16%	99.95%	92.75%	43.46%	6.52%	3.88%	100.00%	100.00%	100.00%	0.60%	0.68%
3/4	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%
1	2.80%	0.05%	0.55%	13.41%	15.94%	3.45%	0.00%	0.00%	0.00%	2.16%	33.39%
1 1/4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2	0.59%	0.00%	3.37%	6.27%	5.80%	3.88%	0.00%	0.00%	0.00%	2.05%	4.14%
2	0.80%	0.00%	1.92%	11.23%	10.87%	12.50%	0.00%	0.00%	0.00%	41.55%	32.32%
3	0.25%	0.00%	0.65%	10.36%	25.36%	25.86%	0.00%	0.00%	0.00%	2.56%	1.25%
4	0.20%	0.00%	0.46%	13.69%	20.29%	26.29%	0.00%	0.00%	0.00%	17.45%	9.65%
6	0.14%	0.00%	0.21%	1.36%	11.59%	15.09%	0.00%	0.00%	0.00%	24.75%	13.20%
8	0.05%	0.00%	0.09%	0.22%	2.17%	6.03%	0.00%	0.00%	0.00%	7.63%	4.38%
10	0.01%	0.00%	0.00%	0.00%	1.45%	2.16%	0.00%	0.00%	0.00%	1.10%	0.62%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.86%	0.00%	0.00%	0.00%	0.15%	0.10%
14	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Volume											
0 - 2 Mcf	59.21%	86.21%	33.93%	16.38%	2.06%	0.86%	95.60%	100.00%	100.00%	64.95%	
2 - 100 Mcf	31.56%	13.43%	44.19%	75.18%	43.10%	24.09%	4.40%	0.00%	0.00%	35.05%	
100 - 2,000 Mcf	8.92%	0.36%	21.89%	8.33%	52.85%	53.62%	0.00%	0.00%	0.00%	0.00%	
Over 2,000 Mcf	0.30%	0.00%	0.00%	0.11%	1.99%	21.43%	0.00%	0.00%	0.00%	0.00%	
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Water Bill Tabulation Data Bill Tab - 1a

2022 Data

Description	General Service	Senior Citizens Fiscal Year	PHA 2022	Charity and Schools	Hospital/Univ ersity	Hand Bill	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Private Fire (Unmetered)	Total
Water Accounts Meters												
5/8	451,238	22,052	5,255	797	9	9	6	0	0	41	1,471	480,878
3/4	76	0	0	0	0	0	0			0	602	678
1	13,254	11	31	246	22	8	0			148	72,206	85,926
1 1/4	-	0	0	0	0	0	0			0	0	-
1 1/2	2,783	0	191	115	8	9	0			140	8,948	12,194
2	3,809	0	109	206	15	29	0			2,841	69,879	76,888
3	1,186	0	37	190	35	60	0			175	2,696	4,379
4	928	0	26	251	28	61	0			1,193	20,858	23,345
6	647	0	12	25	16	35	0			1,692	28,533	30,960
8	218	0	5	4	3	14	0			522	9,474	10,240
10	39	0	0	0	2	5	0			75	1,331	1,452
12	6	0	0	0	0	2	0			10	225	243
14	-	0	0	0	0	0	0			0	0	-
Total	474,184	22,063	5,666	1,834	138	232	6	0	0	6,837	216,223	727,183
Volume												
0 - 2 Mcf	2,879,578	107,384	53,468	23,166	2,133	4,346	30	0	0	118		3,070,222
2 - 100 Mcf	1,535,029	16,730	69,643	106,311	44,525	121,320	1			63		1,893,623
100 - 2,000 Mcf	433,856	452	34,493	11,777	54,594	270,052	0			0		805,224
Over 2,000 Mcf	14,681	0	0	152	2,058	107,953	0			0		124,842
Total	4,863,143	124,567	157,604	141,405	103,310	503,670	32	0	0	181		5,893,911

Water Bill Tabulation Data Bill Tab - 1b

2022 Data

Description	Residential	Commercial	Industrial	Public Utilities	Residential	Commercial	Industrial	Public Utilities	Total
					Fiscal Year	2022			
Water Accounts									
Meters	91.77%	7.96%	0.22%	0.04%					
5/8	97.12%	74.23%	47.40%	39.90%	422,630	28,028	501	79	451,238
3/4	0.02%	0.02%	0.00%	0.00%	67	9	0	0	76
1	2.20%	9.06%	22.04%	19.19%	9,563	3,420	233	38	13,254
1 1/4	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
1 1/2	0.26%	4.12%	7.76%	7.58%	1,129	1,557	82	15	2,783
2	0.30%	6.19%	11.54%	14.65%	1,319	2,339	122	29	3,809
3	0.04%	2.47%	6.05%	10.10%	170	932	64	20	1,186
4	0.03%	2.03%	2.08%	4.55%	129	768	22	9	928
6	0.03%	1.32%	2.08%	2.53%	120	500	22	5	647
8	0.01%	0.44%	0.85%	1.01%	41	166	9	2	218
10	0.00%	0.09%	0.19%	0.00%	3	34	2	0	39
12	0.00%	0.01%	0.00%	0.51%	1	4	0	1	6
14	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
Total	100.00%	100.00%	100.00%	100.00%	435,172	37,757	1,057	198	474,184
Volume	62.68%	35.32%	1.79%	0.21%					
0 - 2 Mcf	83.04%	19.55%	12.79%	15.46%	2,531,013	335,841	11,130	1,594	2,879,578
2 - 100 Mcf	15.99%	57.68%	56.44%	74.18%	487,418	990,846	49,117	7,649	1,535,029
100 - 2,000 Mcf	0.97%	21.91%	30.77%	10.36%	29,585	376,428	26,775	1,069	433,856
Over 2,000 Mcf	0.00%	0.85%	0.00%	0.00%	0	14,681	0	0	14,681
Total	100.00%	100.00%	100.00%	100.00%	3,048,015	1,717,795	87,021	10,312	4,863,143

Sewer Bill Tabulation Data

SELECTED BILL TAB DISTRIBUTION 2024

	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Sewer Only
Sewer Accounts Meters											
5/8	95.57%	99.95%	92.76%	42.98%	4.44%	7.76%	100.00%	100.00%	100.00%	100.00%	73.02%
3/4	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.59%
1	2.77%	0.05%	0.55%	13.49%	16.30%	3.65%	0.00%	0.00%	0.00%	0.00%	7.94%
1 1/4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2	0.58%	0.00%	3.37%	6.24%	5.93%	4.11%	0.00%	0.00%	0.00%	0.00%	0.00%
2	0.63%	0.00%	1.91%	11.15%	11.11%	13.70%	0.00%	0.00%	0.00%	0.00%	6.35%
3	0.24%	0.00%	0.65%	10.59%	25.93%	27.40%	0.00%	0.00%	0.00%	0.00%	0.00%
4	0.13%	0.00%	0.46%	13.94%	20.74%	27.40%	0.00%	0.00%	0.00%	0.00%	4.76%
6	0.05%	0.00%	0.21%	1.39%	11.85%	11.42%	0.00%	0.00%	0.00%	0.00%	3.17%
8	0.01%	0.00%	0.09%	0.22%	2.22%	2.74%	0.00%	0.00%	0.00%	0.00%	1.59%
10	0.00%	0.00%	0.00%	0.00%	1.48%	1.83%	0.00%	0.00%	0.00%	0.00%	1.59%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Volume											
0 - 2 Mcf	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2 - 100 Mcf	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
100 - 2,000 Mcf	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Over 2,000 Mcf	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Sewer Bill Tabulation Data Bill Tab - 2a

SELECTED BILL TAB DISTRIBUTION Year Choose: 2022

	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Sewer Only	Total
Sewer Accounts Meters	470,750	22,043	5,665	1,793	135	205	6	-	-	-	63	4,815,122
5/8	449,891	22,032	5,255	771	6	16	6	-	-	-	46	478,022
3/4	75	-	-	-	-	-	-	-	-	-	1	76
1	13,024	11	31	242	22	7	-	-	-	-	5	13,342
1 1/4	-	-	-	-	-	-	-	-	-	-	-	-
1 1/2	2,718	-	191	112	8	8	-	-	-	-	-	3,037
2	2,983	-	108	200	15	28	-	-	-	-	4	3,338
3	1,138	-	37	190	35	56	-	-	-	-	-	1,456
4	628	-	26	250	28	56	-	-	-	-	3	991
6	221	-	12	25	16	23	-	-	-	-	2	299
8	54	-	5	4	3	6	-	-	-	-	1	73
10	19	-	-	-	2	4	-	-	-	-	1	26
12	-	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-	-
Total	470,750	22,043	5,665	1,793	135	205	6	-	-	-	63	500,660
Volume	4,784,222	123,777	154,628	136,828	104,226	387,193	32	-	-	98	64,606	
0 - 2 Mcf	4,815,122	123,777	154,628	136,828	104,226	387,193	32	-	-	98	64,606	5,786,509
2 - 100 Mcf	-	-	-	-	-	-	-	-	-	-	-	-
100 - 2,000 Mcf	-	-	-	-	-	-	-	-	-	-	-	-
Over 2,000 Mcf	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,815,122	123,777	154,628	136,828	104,226	387,193	32	-	-	98	64,606	5,786,509

Sewer Bill Tabulation Data Bill Tab - 2b

SELECTED BILL TAB DISTRIBUTION Year Choose: 2022

Sewer Accounts	Residential	Commercial	Industrial	Public Utilities	Residential	Commercial	Industrial	Public Utilities	Total
					Year Choose: 2022				
Meters	91.94%	7.81%	0.21%	0.04%	432,798	36,748	1,011	193	470,750
5/8	97.37%	75.97%	49.26%	40.72%	421,395	27,919	498	79	449,891
3/4	0.02%	0.02%	0.00%	0.00%	66	9	-	-	75
1	2.16%	9.22%	22.85%	19.59%	9,367	3,388	231	38	13,024
1 1/4	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
1 1/2	0.25%	4.17%	8.01%	7.73%	1,091	1,531	81	15	2,718
2	0.15%	5.92%	11.47%	14.43%	665	2,174	116	28	2,983
3	0.03%	2.48%	6.13%	9.79%	147	910	62	19	1,138
4	0.01%	1.50%	1.58%	4.12%	51	553	16	8	628
6	0.00%	0.54%	0.69%	2.58%	12	197	7	5	221
8	0.00%	0.13%	0.00%	1.03%	3	49	-	2	54
10	0.00%	0.05%	0.00%	0.00%	1	18	-	-	19
12	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
14	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
Total	100.00%	100.00%	100.00%	100.00%	432,798	36,748	1,011	193	470,750
Volume	25.00%	25.00%	25.00%	25.00%	1,196,056	1,196,056	1,196,056	1,196,056	4,784,222
0 - 2 Mcf	100.00%	100.00%	100.00%	100.00%	2,997,410	1,724,476	79,328	13,907	4,815,122
2 - 100 Mcf	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
100 - 2,000 Mcf	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
Over 2,000 Mcf	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
Total	100.00%	100.00%	100.00%	100.00%	2,997,410	1,724,476	79,328	13,907	4,815,122

Sewer Bill Tabulation Data Bill Tab - 2

2024 Data

	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Sewer Only
Sewer Accounts Meters											
5/8	95.57%	99.95%	92.76%	42.98%	4.44%	7.76%	100.00%	100.00%	100.00%	100.00%	73.02%
3/4	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.59%
1	2.77%	0.05%	0.55%	13.49%	16.30%	3.65%	0.00%	0.00%	0.00%	0.00%	7.94%
1 1/4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2	0.58%	0.00%	3.37%	6.24%	5.93%	4.11%	0.00%	0.00%	0.00%	0.00%	0.00%
2	0.63%	0.00%	1.91%	11.15%	11.11%	13.70%	0.00%	0.00%	0.00%	0.00%	6.35%
3	0.24%	0.00%	0.65%	10.59%	25.93%	27.40%	0.00%	0.00%	0.00%	0.00%	0.00%
4	0.13%	0.00%	0.46%	13.94%	20.74%	27.40%	0.00%	0.00%	0.00%	0.00%	4.76%
6	0.05%	0.00%	0.21%	1.39%	11.85%	11.42%	0.00%	0.00%	0.00%	0.00%	3.17%
8	0.01%	0.00%	0.09%	0.22%	2.22%	2.74%	0.00%	0.00%	0.00%	0.00%	1.59%
10	0.00%	0.00%	0.00%	0.00%	1.48%	1.83%	0.00%	0.00%	0.00%	0.00%	1.59%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Volume

All Usage	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Sewer Bill Tabulation Data Bill Tab - 2a

2024 Data

Sewer Accounts	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Bill	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Sewer Only	Total
Meters	Fiscal Year:	2024										
5/8	449,919	22,033	5,255	771	6	17	6	0	0	0	46	478,053
3/4	75	0	0	0	0	0	0			0	1	76
1	13,025	11	31	242	22	8	0			0	5	13,344
1 1/4	-	0	0	0	0	0	0			0	0	-
1 1/2	2,718	0	191	112	8	9	0			0	0	3,038
2	2,983	0	108	200	15	30	0			0	4	3,340
3	1,138	0	37	190	35	60	0			0	0	1,460
4	628	0	26	250	28	60	0			0	3	995
6	221	0	12	25	16	25	0			0	2	301
8	54	0	5	4	3	6	0			0	1	73
10	19	0	0	0	2	4	0			0	1	26
12	-	0	0	0	0	0	0			0	0	-
14	-	0	0	0	0	0	0			0	0	-
Total	470,780	22,044	5,665	1,794	135	219	6	0	0	0	63	500,706

Volume	Volume Distribution not required for Sanitary Sewer											
All Usage	400	100	100	100	100	100	100	100	100	100	100	1,400
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
Total	400	100	100	100	100	100	100	100	100	100	100	1,400

Sewer Bill Tabulation Data Bill Tab - 2b

2024 Data

Sewer Accounts Meters	Residential	Commercial	Industrial	Public Utilities	Residential	Commercial	Industrial	Public Utilities	Total
	2024 Data				Fiscal Year: 2024				
	91.94%	7.81%	0.21%	0.04%					
5/8	97.37%	75.97%	49.26%	40.72%	421,422	27,920	498	79	449,919
3/4	0.02%	0.02%	0.00%	0.00%	66	9	0	0	75
1	2.16%	9.22%	22.85%	19.59%	9,368	3,388	231	38	13,025
1 1/4	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
1 1/2	0.25%	4.17%	8.01%	7.73%	1,091	1,531	81	15	2,718
2	0.15%	5.92%	11.47%	14.43%	665	2,174	116	28	2,983
3	0.03%	2.48%	6.13%	9.79%	147	910	62	19	1,138
4	0.01%	1.50%	1.58%	4.12%	51	553	16	8	628
6	0.00%	0.54%	0.69%	2.58%	12	197	7	5	221
8	0.00%	0.13%	0.00%	1.03%	3	49	0	2	54
10	0.00%	0.05%	0.00%	0.00%	1	18	0	0	19
12	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
14	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
Total	100.00%	100.00%	100.00%	100.00%	432,826	36,749	1,011	194	470,780
Volume	25.00%	25.00%	25.00%	25.00%					
All Usage	100.00%	100.00%	100.00%	100.00%	100	100	100	100	400
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
Total	100.00%	100.00%	100.00%	100.00%	100	100	100	100	400

Sewer Bill Tabulation Data Bill Tab - 2

2023 Data

	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Sewer Only
Sewer Accounts Meters											
5/8	95.95%	99.96%	92.93%	43.68%	4.38%	8.22%	100.00%	100.00%	100.00%	52.38%	72.58%
3/4	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.61%
1	2.48%	0.04%	0.52%	13.41%	16.06%	3.65%	0.00%	0.00%	0.00%	19.05%	6.45%
1 1/4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2	0.53%	0.00%	3.32%	6.21%	5.84%	4.11%	0.00%	0.00%	0.00%	10.32%	0.00%
2	0.61%	0.00%	1.85%	11.10%	11.68%	14.61%	0.00%	0.00%	0.00%	11.11%	8.06%
3	0.23%	0.00%	0.63%	10.44%	25.55%	26.94%	0.00%	0.00%	0.00%	0.79%	0.00%
4	0.13%	0.00%	0.44%	13.57%	20.44%	26.94%	0.00%	0.00%	0.00%	4.76%	4.84%
6	0.04%	0.00%	0.21%	1.37%	12.41%	10.96%	0.00%	0.00%	0.00%	1.59%	3.23%
8	0.01%	0.00%	0.09%	0.22%	2.19%	2.74%	0.00%	0.00%	0.00%	0.00%	1.61%
10	0.00%	0.00%	0.00%	0.00%	1.46%	1.83%	0.00%	0.00%	0.00%	0.00%	1.61%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Volume

All Usage	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Sewer Bill Tabulation Data Bill Tab - 2a

2023 Data

Sewer Accounts	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Bill	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Sewer Only	Total
Meters	Fiscal Year:	2023										
5/8	447,858	22,195	5,313	795	6	18	5	0	0	66	45	476,301
3/4	76	0	0	0	0	0	0			0	1	77
1	11,567	8	30	244	22	8	0			24	4	11,907
1 1/4	-	0	0	0	0	0	0			0	0	-
1 1/2	2,481	0	190	113	8	9	0			13	0	2,814
2	2,837	0	106	202	16	32	0			14	5	3,212
3	1,082	0	36	190	35	59	0			1	0	1,403
4	594	0	25	247	28	59	0			6	3	962
6	205	0	12	25	17	24	0			2	2	287
8	49	0	5	4	3	6	0			0	1	68
10	19	0	0	0	2	4	0			0	1	26
12	-	0	0	0	0	0	0			0	0	-
14	-	0	0	0	0	0	0			0	0	-
Total	466,768	22,203	5,717	1,820	137	219	5	0	0	126	62	497,057

Volume	Volume Distribution not required for Sanitary Sewer											
All Usage	400	100	100	100	100	100	100	100	100	100	100	1,400
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
Total	400	100	100	100	100	100	100	100	100	100	100	1,400

Sewer Bill Tabulation Data Bill Tab - 2b

2023 Data

Sewer Accounts	Residential	Commercial	Industrial	Public Utilities	Residential	Commercial	Industrial	Public Utilities	Total
					Fiscal Year: 2023				
Meters	91.96%	7.79%	0.22%	0.04%					
5/8	97.69%	76.96%	50.10%	41.90%	419,309	27,968	506	75	447,858
3/4	0.02%	0.03%	0.00%	0.00%	66	10	0	0	76
1	1.88%	8.91%	22.77%	18.99%	8,064	3,239	230	34	11,567
1 1/4	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
1 1/2	0.22%	3.92%	7.82%	6.70%	964	1,426	79	12	2,481
2	0.15%	5.69%	11.29%	15.64%	627	2,068	114	28	2,837
3	0.03%	2.37%	5.94%	9.50%	142	863	60	17	1,082
4	0.01%	1.44%	1.39%	3.91%	49	524	14	7	594
6	0.00%	0.50%	0.69%	2.79%	12	181	7	5	205
8	0.00%	0.12%	0.00%	0.56%	3	45	0	1	49
10	0.00%	0.05%	0.00%	0.00%	2	17	0	0	19
12	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
14	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
Total	100.00%	100.00%	100.00%	100.00%	429,238	36,341	1,010	179	466,768
Volume	25.00%	25.00%	25.00%	25.00%					
All Usage	100.00%	100.00%	100.00%	100.00%	100	100	100	100	400
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
Total	100.00%	100.00%	100.00%	100.00%	100	100	100	100	400

Sewer Bill Tabulation Data Bill Tab - 2

2022 Data

	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Billed	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Sewer Only
Sewer Accounts Meters											
5/8	96.19%	99.96%	93.40%	45.65%	7.77%	8.07%	100.00%	100.00%	100.00%	55.46%	71.67%
3/4	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.67%
1	2.30%	0.04%	0.60%	12.89%	9.89%	3.59%	0.00%	0.00%	0.00%	17.65%	5.00%
1 1/4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.08%	0.00%
1 1/2	0.51%	0.00%	2.94%	6.03%	3.89%	4.04%	0.00%	0.00%	0.00%	10.08%	0.00%
2	0.60%	0.00%	1.72%	10.69%	13.43%	13.90%	0.00%	0.00%	0.00%	0.84%	10.00%
3	0.22%	0.00%	0.63%	10.27%	24.38%	28.25%	0.00%	0.00%	0.00%	4.20%	1.67%
4	0.12%	0.00%	0.44%	12.89%	24.03%	26.91%	0.00%	0.00%	0.00%	1.68%	3.33%
6	0.04%	0.00%	0.19%	1.36%	13.43%	10.76%	0.00%	0.00%	0.00%	0.00%	3.33%
8	0.01%	0.00%	0.09%	0.21%	2.47%	2.69%	0.00%	0.00%	0.00%	0.00%	1.67%
10	0.00%	0.00%	0.00%	0.00%	0.71%	1.79%	0.00%	0.00%	0.00%	0.00%	1.67%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Volume

All Usage	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
xxxxxx	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Sewer Bill Tabulation Data Bill Tab - 2a

2022 Data

Sewer Accounts	General Service	Senior Citizens	PHA	Charity and Schools	Hospital/University	Hand Bill	Scheduled	xxxxxxxxxx	xxxxxxxxxx	Fire Service	Sewer Only	Total
Meters	Fiscal Year:	2022										
5/8	438,948	22,718	5,336	871	22	18	3	0	0	66	43	468,025
3/4	75	0	0	0	0	0	0			0	1	76
1	10,478	8	34	246	28	8	0			21	3	10,826
1 1/4	-	0	0	0	0	0	0			12	0	12
1 1/2	2,334	0	168	115	11	9	0			12	0	2,649
2	2,724	0	98	204	38	31	0			1	6	3,102
3	1,000	0	36	196	69	63	0			5	1	1,370
4	534	0	25	246	68	60	0			2	2	937
6	179	0	11	26	38	24	0			0	2	280
8	43	0	5	4	7	6	0			0	1	66
10	19	0	0	0	2	4	0			0	1	26
12	-	0	0	0	0	0	0			0	0	-
14	-	0	0	0	0	0	0			0	0	-
Total	456,334	22,726	5,713	1,908	283	223	3	0	0	119	60	487,369
Volume												
All Usage	400	100	100	100	100	100	100	100	100	100	100	1,400
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
xxxxxx	-	0	0	0	0	0	0	0	0	0	0	-
Total	400	100	100	100	100	100	100	100	100	100	100	1,400

Sewer Bill Tabulation Data Bill Tab - 2b

2022 Data

Sewer Accounts	Residential	Commercial	Industrial	Public Utilities	Residential	Commercial	Industrial	Public Utilities	Total
	2022 Data				Fiscal Year: 2022				
Meters	91.93%	7.81%	0.22%	0.04%					
5/8	97.89%	77.73%	49.75%	42.11%	410,671	27,702	503	72	438,948
3/4	0.02%	0.03%	0.00%	0.00%	64	11	0		75
1	1.69%	8.77%	23.24%	18.71%	7,086	3,125	235	32	10,478
1 1/4	0.00%	0.00%	0.00%	0.00%					-
1 1/2	0.21%	3.82%	8.01%	7.02%	879	1,362	81	12	2,334
2	0.14%	5.55%	11.37%	15.20%	605	1,978	115	26	2,724
3	0.03%	2.21%	5.44%	9.36%	141	788	55	16	1,000
4	0.01%	1.30%	1.38%	3.51%	49	465	14	6	534
6	0.00%	0.43%	0.79%	2.92%	12	154	8	5	179
8	0.00%	0.11%	0.00%	1.17%	3	38		2	43
10	0.00%	0.05%	0.00%	0.00%	1	18	0		19
12	0.00%	0.00%	0.00%	0.00%	0	0	0		-
14	0.00%	0.00%	0.00%	0.00%	0	0	0		-
Total	100.00%	100.00%	100.00%	100.00%	419,511	35,641	1,011	171	456,334
Volume	25.00%	25.00%	25.00%	25.00%					
All Usage	100.00%	100.00%	100.00%	100.00%	100	100	100	100	400
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
xxxxxx	0.00%	0.00%	0.00%	0.00%	0	0	0	0	-
Total	100.00%	100.00%	100.00%	100.00%	100	100	100	100	400

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OTHER REVENUE

Index	Description	Table
Other Revenue	Other Revenue Worksheet	
Other Revenue - 1	Water System Other Revenue	Schedule BV-2: Table 3-7 and Table 3-8
Other Revenue - 2	Sewer System Other Revenue	Schedule BV-2: Table 6-15
Other Revenue - 3	Combined System Other Revenue	Schedule BV-2: Table 1-5, Table 2-1

Description	Historical					Study Period					
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water System Other Revenue											Other Revenue - 1
Penalties - Percentage of Billings	1.38%	0.51%	1.24%	1.59%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
Penalties	3,597	1,315	3,355	4,579	4,589	4,972	4,990	4,937	4,889	4,867	4,845
Misc City Revenues	619	832	609	487	374	430	430	430	430	430	430
Other	5,513	5,020	4,039	3,865	3,456	3,661	3,661	3,661	3,661	3,661	3,661
State & Federal Grants	860	669	464	792	2,066	1,429	1,429	1,429	1,429	1,429	1,429
Permits Issued by L&I (L&I)	2,517	3,993	3,599	3,967	3,263	3,615	3,615	3,615	3,615	3,615	3,615
Miscellaneous (Procurement)	182	181	153	111	99	105	105	105	105	105	105
City & UESF Grants	-	-	-	-	-	-	-	-	-	-	-
Affordability Program Discount Adjustment	(3,776)	(3,776)	(3,802)	(3,636)	(8,332)	-	-	-	-	-	-
Release from Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	-
Total	9,512	8,235	8,417	10,165	5,515	14,211	14,229	14,176	14,129	14,106	14,084

Notes: See Assumptions-3

Description	Historical					Study Period					
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Sewer System Other Revenue											Other Revenue - 2
Penalties - Percentage of Billings	1.38%	0.51%	1.27%	1.68%	1.47%	1.38%	1.38%	1.38%	1.38%	1.38%	1.38%
Penalties	5,574	2,051	5,110	6,935	6,392	6,890	6,955	6,906	6,863	6,837	6,812
Misc City Revenues	1,239	1,663	1,217	974	748	861	861	861	861	861	861
Other	5,512	5,021	4,039	3,866	3,457	3,661	3,661	3,661	3,661	3,661	3,661
State & Federal Grants	-	-	-	-	-	-	-	-	-	-	-
Permits Issued by L&I (L&I)	2,516	3,993	3,599	3,967	3,263	3,615	3,615	3,615	3,615	3,615	3,615
Miscellaneous (Procurement)	181	182	154	111	99	105	105	105	105	105	105
City & UESF Grants	-	-	-	-	-	300	300	300	300	300	300
Affordability Program Discount Adjustment	(4,752)	(3,501)	(5,704)	(5,453)	(11,506)	-	-	-	-	-	-
Release from Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	-
Total	10,270	9,409	8,415	10,399	2,452	15,432	15,497	15,448	15,405	15,379	15,354

Notes: See Assumptions-3

Description	Historical					Study Period					
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Combined System Other Revenue											Other Revenue - 3
Penalties - Percentage of Billings	1.38%	0.51%	1.28%	1.68%	1.52%	1.38%	1.38%	1.38%	1.38%	1.38%	1.38%
Penalties	9,171	3,366	8,465	11,514	10,981	11,863	11,945	11,843	11,752	11,705	11,657
Misc City Revenues	1,858	2,495	1,826	1,461	1,122	1,291	1,291	1,291	1,291	1,291	1,291
Other	11,025	10,041	8,078	7,731	6,913	7,322	7,322	7,322	7,322	7,322	7,322
State & Federal Grants	860	669	464	792	2,066	1,429	1,429	1,429	1,429	1,429	1,429
Permits Issued by L&I (L&I)	5,033	7,986	7,198	7,934	6,526	7,230	7,230	7,230	7,230	7,230	7,230
Miscellaneous (Employee Benefit + Procurement)	363	363	307	222	198	210	210	210	210	210	210
City & UESF Grants	-	-	-	-	-	300	300	300	300	300	300
Affordability Program Discount Adjustment	(8,528)	(7,277)	(9,506)	(9,089)	(19,838)	-	-	-	-	-	-
Release from Debt Service Reserve	12,000	-	-	-	-	-	-	-	-	-	-
Total	31,783	17,643	16,832	20,564	7,966	29,644	29,726	29,624	29,533	29,486	29,438

Notes: See Assumptions - 3 and (Cumulative Revenue Bond Debt Service - Excluding WIFIA)

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DIRECT O&M

Index	Description	Table
Direct O&M	Direct Water Department O&M Worksheet	
Direct O&M - 1	PWD Direct O&M	
Direct O&M - 2	PWD O&M Adjustments	
Direct O&M - 3	PWD Adjusted O&M	Schedule BV-1: Table C-6 Schedule BV-2: Table 2-3
Direct O&M - 4	Water System O&M	Schedule BV-2: Table 3-9
Direct O&M - 5	Wastewater System O&M	Schedule BV-2: Table 6-16
Direct O&M - 6	Liquidated Encumbrances	Schedule BV-1: Table C-6 Schedule BV-2: Table 3-9 and Table 6-16
Direct O&M - 7	Detailed Allocation Finance & Admin	
Direct O&M - 8	Detailed Allocation of Operations Class 100	
Direct O&M - 9A	Detailed Allocation of Operations Power	
Direct O&M - 9B	Detailed Allocation of Operations Gas	
Direct O&M - 10	Detailed Allocation of Operations Class 200 Excl. Power and Gas	
Direct O&M - 11	Detailed Allocation of Operations Chemicals	
Direct O&M - 12	Detailed Allocation of Operations Class 300 Excl. Chemicals	
Direct O&M - 13	Detailed Allocation of Operations Class 400	
Direct O&M - 14	PWD Projected Direct O&M Budget	

Cost Center/Expense Class	Escalation Reference	Historical					Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
PWD Direct O&M												Direct O&M - 1	
Human Resources and Administration													
100	Salaries & Wages	Labor	\$ 9,673,937	\$ 9,370,164	\$ 9,951,298	\$ 10,238,086	\$ 10,453,217	\$ 12,147,086	\$ 12,754,441	\$ 13,200,846	\$ 13,662,876	\$ 14,141,076	\$ 14,636,014
200	Services	Other 200	2,516,056	3,241,468	3,126,084	4,059,528	5,377,156	9,237,302	9,549,523	9,872,297	10,284,959	10,714,870	11,162,752
300	Materials and Supplies	Other 300	631,090	687,442	705,328	1,012,495	879,458	1,151,362	1,190,278	1,230,509	1,281,944	1,335,529	1,391,355
400	Equipment	Other 400	55,271	331,348	201,305	1,480,191	328,096	1,462,920	1,493,056	1,523,813	1,609,756	1,700,546	1,796,457
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Human Resources and Administration			\$ 12,876,354	\$ 13,630,422	\$ 13,984,015	\$ 16,790,300	\$ 17,037,927	\$ 23,998,670	\$ 24,987,297	\$ 25,827,465	\$ 26,839,535	\$ 27,892,022	\$ 28,986,577
Finance													
100	Salaries & Wages	Labor	\$ 5,456,616	\$ 5,450,152	\$ 5,784,838	\$ 5,910,873	\$ 6,107,811	\$ 5,942,111	\$ 6,239,217	\$ 6,457,589	\$ 6,683,605	\$ 6,917,531	\$ 7,159,645
200	Services	Other 200	7,312,002	9,271,497	8,568,116	9,979,495	5,512,306	9,559,863	9,882,987	10,217,032	10,644,104	11,089,027	11,552,549
2xx	SMIP/GARP	Constant	25,000,000	31,932,618	20,125,000	25,125,000	20,125,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
300	Materials and Supplies	Other 300	3,459	56,931	733	3,457	1,897	2,228	2,303	2,381	2,480	2,584	2,692
400	Equipment	Other 400	14,398	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	4,423,296	7,838,707	6,489,730	4,576,382	11,789,850	7,999,587	8,269,973	8,549,498	8,906,867	9,279,174	9,667,043
Subtotal Finance			\$ 42,209,771	\$ 54,549,905	\$ 40,968,417	\$ 45,595,207	\$ 43,536,864	\$ 38,503,789	\$ 39,394,479	\$ 40,226,500	\$ 41,237,056	\$ 42,288,316	\$ 43,381,929
Construction and Engineering													
100	Salaries & Wages	Labor	\$ 4,214,474	\$ 4,576,001	\$ 5,587,116	\$ 7,114,906	\$ 9,774,513	\$ 11,654,911	\$ 12,237,657	\$ 12,665,975	\$ 13,109,284	\$ 13,568,109	\$ 14,042,992
200	Services	Other 200	1,021,702	1,240,537	1,232,124	1,108,581	1,173,608	1,414,761	1,462,580	1,512,015	1,575,217	1,641,061	1,709,658
300	Materials and Supplies	Other 300	61,791	23,587	25,933	35,748	41,950	33,823	34,966	36,148	37,659	39,233	40,873
400	Equipment	Other 400	193,259	660	-	-	61,424	20,135	20,550	20,973	22,156	23,406	24,726
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Construction and Engineering			\$ 5,491,226	\$ 5,840,785	\$ 6,845,173	\$ 8,259,235	\$ 11,051,495	\$ 13,123,630	\$ 13,755,752	\$ 14,235,110	\$ 14,744,316	\$ 15,271,808	\$ 15,818,248
Operations													
100	Salaries & Wages	Labor	\$ 85,482,469	\$ 82,941,746	\$ 88,799,038	\$ 91,082,539	\$ 98,527,486	\$ 99,797,445	\$ 104,787,317	\$ 108,454,873	\$ 112,250,794	\$ 116,179,572	\$ 120,245,857
200	Services	Other 200	77,776,273	81,249,860	88,611,437	94,469,697	87,152,336	98,505,158	101,834,632	105,276,643	109,677,206	114,261,714	119,037,853
220	Power	Energy	15,046,774	15,737,655	14,915,470	23,037,127	16,170,644	20,134,076	21,442,791	22,021,747	22,550,269	23,136,576	23,876,946
221	Gas	Gas	3,991,800	3,870,000	4,363,923	7,786,596	4,850,000	7,187,268	7,309,452	7,652,996	7,882,586	8,056,003	8,225,179
300	Materials and Supplies	Other 300	17,381,434	15,618,059	16,067,708	19,962,494	19,782,764	22,066,186	22,812,023	23,583,070	24,568,842	25,595,820	26,665,725
307	Chemicals	Chemicals	22,886,203	23,842,156	29,339,822	37,788,333	49,817,692	54,805,313	54,805,313	54,805,313	56,959,162	59,197,657	61,524,125
400	Equipment	Other 400	5,098,204	1,860,257	6,010,373	3,887,873	4,816,176	3,781,050	3,858,939	3,938,434	4,160,561	4,395,217	4,643,107
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Operations			\$ 227,663,158	\$ 225,119,733	\$ 248,107,771	\$ 278,014,659	\$ 281,117,098	\$ 306,276,496	\$ 316,850,468	\$ 325,733,075	\$ 338,049,420	\$ 350,822,557	\$ 364,218,792
Planning & Environmental Services													
100	Salaries & Wages	Labor	\$ 16,906,060	\$ 17,273,380	\$ 19,744,663	\$ 20,972,324	\$ 22,725,496	\$ 23,761,281	\$ 24,949,345	\$ 25,822,572	\$ 26,726,362	\$ 27,661,784	\$ 28,629,947
200	Services	Other 200	17,460,836	15,957,673	15,260,309	17,773,237	18,416,172	26,208,042	27,093,874	28,009,647	29,180,450	30,400,193	31,670,921
300	Materials and Supplies	Other 300	1,405,580	1,425,909	1,477,792	1,215,842	1,685,409	2,282,783	2,359,941	2,439,707	2,541,687	2,647,930	2,758,613
400	Equipment	Other 400	333,419	470,365	479,539	358,444	785,636	692,864	707,137	721,704	762,408	805,408	850,833
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Planning & Environmental Services			\$ 36,105,895	\$ 35,127,327	\$ 36,962,303	\$ 40,319,847	\$ 43,612,713	\$ 52,944,970	\$ 55,110,296	\$ 56,993,629	\$ 59,210,907	\$ 61,515,314	\$ 63,910,313

Cost Center/Expense Class	Escalation Reference	Historical					Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Public Affairs													
100	Salaries & Wages	Labor	\$ 5,244,307	\$ 5,464,005	\$ 5,644,716	\$ 5,711,047	\$ 5,787,566	\$ 5,527,020	\$ 5,803,371	\$ 6,006,489	\$ 6,216,716	\$ 6,434,302	\$ 6,659,502
200	Services	Other 200	7,662,337	5,949,469	6,257,065	6,285,835	6,313,831	6,681,825	6,907,670	7,141,149	7,439,650	7,750,627	8,074,603
300	Materials and Supplies	Other 300	359,005	258,613	258,576	347,675	353,242	279,637	289,089	298,860	311,352	324,367	337,925
400	Equipment	Other 400	1,220	9,135	8,915	819	-	3,245	3,312	3,380	3,570	3,772	3,984
500	Indemnities	Indemnities	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Public Affairs			\$ 13,766,869	\$ 12,181,222	\$ 12,669,272	\$ 12,845,376	\$ 12,954,639	\$ 12,991,726	\$ 13,503,442	\$ 13,949,878	\$ 14,471,288	\$ 15,013,067	\$ 15,576,015
PWD Operating and Maintenance Expenses Summary													
100	Salaries & Wages		\$ 126,977,863	\$ 125,075,448	\$ 135,511,669	\$ 141,029,775	\$ 153,376,089	\$ 158,829,854	\$ 166,771,347	\$ 172,608,344	\$ 178,649,636	\$ 184,902,373	\$ 191,373,957
200	Services		113,749,206	116,910,504	123,055,135	133,676,373	123,945,409	151,606,951	156,731,265	162,028,782	168,801,585	175,857,492	183,208,335
220	Power		15,046,774	15,737,655	14,915,470	23,037,127	16,170,644	20,134,076	21,442,791	22,021,747	22,550,269	23,136,576	23,876,946
221	Gas		3,991,800	3,870,000	4,363,923	7,786,596	4,850,000	7,187,268	7,309,452	7,652,996	7,882,586	8,056,003	8,225,179
2xx	SMIP/GARP		25,000,000	31,932,618	20,125,000	25,125,000	20,125,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
300	Materials and Supplies		19,842,359	18,070,541	18,536,070	22,577,711	22,744,720	25,816,018	26,688,600	27,590,674	28,743,965	29,945,462	31,197,183
307	Chemicals		22,886,203	23,842,156	29,339,822	37,788,333	49,817,692	54,805,313	54,805,313	54,805,313	56,959,162	59,197,657	61,524,125
400	Equipment		5,695,771	2,671,765	6,700,132	5,727,327	5,991,332	5,960,213	6,082,994	6,208,303	6,558,452	6,928,348	7,319,107
500	Indemnities		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
800	Transfers		4,423,296	7,838,707	6,489,730	4,576,382	11,789,850	7,999,587	8,269,973	8,549,498	8,906,867	9,279,174	9,667,043
Total PWD Operating and Maintenance Expenses Summary			\$ 338,113,272	\$ 346,449,394	\$ 359,536,951	\$ 401,824,624	\$ 409,310,736	\$ 447,839,281	\$ 463,601,735	\$ 476,965,658	\$ 494,552,521	\$ 512,803,085	\$ 531,891,874
CHECK			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD Operating and Maintenance Expenses Summary - Annual Increase													
100	Salaries & Wages		10.36%	-1.50%	8.34%	4.07%	8.75%	3.56%	5.00%	3.50%	3.50%	3.50%	3.50%
200	Services		-1.63%	2.78%	5.26%	8.63%	-7.28%	22.32%	3.38%	3.38%	4.18%	4.18%	4.18%
220	Power		8.61%	4.59%	-5.22%	54.45%	-29.81%	24.51%	6.50%	2.70%	2.40%	2.60%	3.20%
221	Gas		0.00%	-3.05%	12.76%	78.43%	-37.71%	48.19%	1.70%	4.70%	3.00%	2.20%	2.10%
2xx	SMIP/GARP		0.00%	27.73%	-36.98%	24.84%	-19.90%	-25.47%	0.00%	0.00%	0.00%	0.00%	0.00%
300	Materials and Supplies		0.74%	-8.93%	2.58%	21.80%	0.74%	13.50%	3.38%	3.38%	4.18%	4.18%	4.18%
307	Chemicals		3.49%	4.18%	23.06%	28.80%	31.83%	10.01%	0.00%	0.00%	3.93%	3.93%	3.93%
400	Equipment		17.70%	-53.09%	150.78%	-14.52%	4.61%	-0.52%	2.06%	2.06%	5.64%	5.64%	5.64%
500	Indemnities		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
800	Transfers		-45.07%	77.21%	-17.21%	-29.48%	157.62%	-32.15%	3.38%	3.38%	4.18%	4.18%	4.18%
Total PWD Operating and Maintenance Expenses Summary - Annual Increase			2.65%	2.47%	3.78%	11.76%	1.86%	9.41%	3.52%	2.88%	3.69%	3.69%	3.72%
PWD Operating and Maintenance Expenses Summary - 2 Year Average Increase													
100	Salaries & Wages				3.31%	6.19%	6.39%	6.12%	4.28%	4.25%	3.50%	3.50%	3.50%
200	Services				4.01%	6.93%	0.36%	6.50%	12.45%	3.38%	3.78%	4.18%	4.18%
220	Power				-0.44%	20.99%	4.12%	-6.51%	15.15%	4.58%	2.55%	2.50%	2.90%
221	Gas				4.56%	41.85%	5.42%	-3.93%	22.76%	3.19%	3.85%	2.60%	2.15%
2xx	SMIP/GARP				-10.28%	-11.30%	0.00%	-22.73%	-13.67%	0.00%	0.00%	0.00%	0.00%
300	Materials and Supplies				-3.35%	11.78%	10.77%	6.93%	8.32%	3.38%	3.78%	4.18%	4.18%
307	Chemicals				13.22%	25.89%	30.31%	20.43%	4.89%	0.00%	1.95%	3.93%	3.93%
400	Equipment				8.46%	46.41%	-5.44%	2.01%	0.76%	2.06%	3.83%	5.64%	5.64%
500	Indemnities				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
800	Transfers				21.13%	-23.59%	34.78%	32.21%	-16.25%	3.38%	3.78%	4.18%	4.18%
Total PWD Operating and Maintenance Expenses Summary - 2 Year Average Increase					3.12%	7.70%	6.70%	5.57%	6.43%	3.20%	3.28%	3.69%	3.71%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
PWD O&M Adjustments												
											Direct O&M - 2	
Human Resources and Administration												
100	Salaries & Wages						\$ 399,200	\$ 216,000	\$ 224,000	\$ 232,000	\$ 240,000	\$ 248,000
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Human Resources and Administration							\$ 399,200	\$ 216,000	\$ 224,000	\$ 232,000	\$ 240,000	\$ 248,000
Finance												
100	Salaries & Wages						\$ 166,345	\$ 131,162	\$ 184,836	\$ 191,075	\$ 197,407	\$ 204,553
200	Services						-	-	-	-	-	-
2xx	SMIP/GARP						-	-	10,000,000	10,000,000	10,000,000	10,000,000
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	3,809,327	3,938,082	4,102,694	4,274,187	4,452,848
Subtotal Finance							\$ 166,345	\$ 3,940,489	\$ 14,122,918	\$ 14,293,769	\$ 14,471,593	\$ 14,657,401
Construction and Engineering												
100	Salaries & Wages						\$ 402,951	\$ 2,112,093	\$ 4,063,821	\$ 6,149,339	\$ 8,376,518	\$ 10,751,776
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Construction and Engineering							\$ 402,951	\$ 2,112,093	\$ 4,063,821	\$ 6,149,339	\$ 8,376,518	\$ 10,751,776
Operations												
100	Salaries & Wages						\$ 3,573,061	\$ 2,417,599	\$ 3,734,768	\$ 3,948,641	\$ 4,245,920	\$ 4,511,075
200	Services						-	3,673,562	3,797,729	3,956,474	4,121,854	4,294,148
220	Power						-	-	-	-	-	-
221	Gas						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
307	Chemicals						-	-	-	-	-	-
400	Equipment						-	3,144,623	3,209,403	3,390,413	3,581,632	3,783,636
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Operations							\$ 3,573,061	\$ 9,235,785	\$ 10,741,899	\$ 11,295,527	\$ 11,949,406	\$ 12,588,859
Planning & Environmental Services												
100	Salaries & Wages						\$ 787,764	\$ 800,315	\$ 1,553,267	\$ 1,608,078	\$ 1,664,253	\$ 1,722,772
200	Services						-	5,898,038	6,097,392	6,352,263	6,617,788	6,894,411
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Planning & Environmental Services							\$ 787,764	\$ 6,698,353	\$ 7,650,659	\$ 7,960,341	\$ 8,282,041	\$ 8,617,183

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Public Affairs												
100	Salaries & Wages						\$ 203,193	\$ 98,469	\$ 102,049	\$ 105,630	\$ 109,211	\$ 112,792
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Public Affairs							\$ 203,193	\$ 98,469	\$ 102,049	\$ 105,630	\$ 109,211	\$ 112,792
PWD Operating and Maintenance Expenses Adjustments Summary												
100	Salaries & Wages						\$ 5,532,514	\$ 5,775,638	\$ 9,862,742	\$ 12,234,762	\$ 14,833,309	\$ 17,550,967
200	Services						-	9,571,601	9,895,121	10,308,737	10,739,642	11,188,559
220	Power						-	-	-	-	-	-
221	Gas						-	-	-	-	-	-
2xx	SMIP/GARP						-	-	10,000,000	10,000,000	10,000,000	10,000,000
300	Materials and Supplies						-	-	-	-	-	-
307	Chemicals						-	-	-	-	-	-
400	Equipment						-	3,144,623	3,209,403	3,390,413	3,581,632	3,783,636
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	3,809,327	3,938,082	4,102,694	4,274,187	4,452,848
Total PWD Operating and Maintenance Expenses Adjustments Summary							\$ 5,532,514	\$ 22,301,189	\$ 36,905,347	\$ 40,036,606	\$ 43,428,769	\$ 46,976,010
CHECK							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					Direct O&M - 3
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
PWD Adjusted O&M												
Human Resources and Administration												
100	Salaries & Wages	\$ 9,673,937	\$ 9,370,164	\$ 9,951,298	\$ 10,238,086	\$ 10,453,217	\$ 12,546,286	\$ 12,970,441	\$ 13,424,846	\$ 13,894,876	\$ 14,381,076	\$ 14,884,014
200	Services	2,516,056	3,241,468	3,126,084	4,059,528	5,377,156	9,237,302	9,549,523	9,872,297	10,284,959	10,714,870	11,162,752
300	Materials and Supplies	631,090	687,442	705,328	1,012,495	879,458	1,151,362	1,190,278	1,230,509	1,281,944	1,335,529	1,391,355
400	Equipment	55,271	331,348	201,305	1,480,191	328,096	1,462,920	1,493,056	1,523,813	1,609,756	1,700,546	1,796,457
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Human Resources and Administration		\$ 12,876,354	\$ 13,630,422	\$ 13,984,015	\$ 16,790,300	\$ 17,037,927	\$ 24,397,870	\$ 25,203,297	\$ 26,051,465	\$ 27,071,535	\$ 28,132,022	\$ 29,234,577
Finance												
100	Salaries & Wages	\$ 5,456,616	\$ 5,450,152	\$ 5,784,838	\$ 5,910,873	\$ 6,107,811	\$ 6,108,456	\$ 6,370,378	\$ 6,642,425	\$ 6,874,680	\$ 7,114,938	\$ 7,364,197
200	Services	7,312,002	9,271,497	8,568,116	9,979,495	5,512,306	9,559,863	9,882,987	10,217,032	10,644,104	11,089,027	11,552,549
2xx	SMIP/GARP	25,000,000	31,932,618	20,125,000	25,125,000	20,125,000	15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
300	Materials and Supplies	3,459	56,931	733	3,457	1,897	2,228	2,303	2,381	2,480	2,584	2,692
400	Equipment	14,398	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	4,423,296	7,838,707	6,489,730	4,576,382	11,789,850	7,999,587	12,079,300	12,487,580	13,009,561	13,553,361	14,119,891
Subtotal Finance		\$ 42,209,771	\$ 54,549,905	\$ 40,968,417	\$ 45,595,207	\$ 43,536,864	\$ 38,670,134	\$ 43,334,968	\$ 54,349,418	\$ 55,530,825	\$ 56,759,910	\$ 58,039,329
Construction and Engineering												
100	Salaries & Wages	\$ 4,214,474	\$ 4,576,001	\$ 5,587,116	\$ 7,114,906	\$ 9,774,513	\$ 12,057,862	\$ 14,349,750	\$ 16,729,796	\$ 19,258,622	\$ 21,944,627	\$ 24,794,768
200	Services	1,021,702	1,240,537	1,232,124	1,108,581	1,173,608	1,414,761	1,462,580	1,512,015	1,575,217	1,641,061	1,709,658
300	Materials and Supplies	61,791	23,587	25,933	35,748	41,950	33,823	34,966	36,148	37,659	39,233	40,873
400	Equipment	193,259	660	-	-	61,424	20,135	20,550	20,973	22,156	23,406	24,726
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Construction and Engineering		\$ 5,491,226	\$ 5,840,785	\$ 6,845,173	\$ 8,259,235	\$ 11,051,495	\$ 13,526,581	\$ 15,867,845	\$ 18,298,932	\$ 20,893,654	\$ 23,648,327	\$ 26,570,024
Operations												
100	Salaries & Wages	\$ 85,482,469	\$ 82,941,746	\$ 88,799,038	\$ 91,082,539	\$ 98,527,486	\$ 103,370,506	\$ 107,204,916	\$ 112,189,641	\$ 116,199,434	\$ 120,425,491	\$ 124,756,931
200	Services	77,776,273	81,249,860	88,611,437	94,469,697	87,152,336	98,505,158	105,508,194	109,074,371	113,633,680	118,383,568	123,332,001
220	Power	15,046,774	15,737,655	14,915,470	23,037,127	16,170,644	20,134,076	21,442,791	22,021,747	22,550,269	23,136,576	23,876,946
221	Gas	3,991,800	3,870,000	4,363,923	7,786,596	4,850,000	7,187,268	7,309,452	7,652,996	7,882,586	8,056,003	8,225,179
300	Materials and Supplies	17,381,434	15,618,059	16,067,708	19,962,494	19,782,764	22,066,186	22,812,023	23,583,070	24,568,842	25,595,820	26,665,725
307	Chemicals	22,886,203	23,842,156	29,339,822	37,788,333	49,817,692	54,805,313	54,805,313	54,805,313	56,959,162	59,197,657	61,524,125
400	Equipment	5,098,204	1,860,257	6,010,373	3,887,873	4,816,176	3,781,050	7,003,563	7,147,836	7,550,974	7,976,849	8,426,743
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Operations		\$ 227,663,158	\$ 225,119,733	\$ 248,107,771	\$ 278,014,659	\$ 281,117,098	\$ 309,849,557	\$ 326,086,253	\$ 336,474,974	\$ 349,344,947	\$ 362,771,963	\$ 376,807,650
Planning & Environmental Services												
100	Salaries & Wages	\$ 16,906,060	\$ 17,273,380	\$ 19,744,663	\$ 20,972,324	\$ 22,725,496	\$ 24,549,045	\$ 25,749,659	\$ 27,375,839	\$ 28,334,439	\$ 29,326,037	\$ 30,352,718
200	Services	17,460,836	15,957,673	15,260,309	17,773,237	18,416,172	26,208,042	32,991,912	34,107,039	35,532,713	37,017,980	38,565,332
300	Materials and Supplies	1,405,580	1,425,909	1,477,792	1,215,842	1,685,409	2,282,783	2,359,941	2,439,707	2,541,687	2,647,930	2,758,613
400	Equipment	333,419	470,365	479,539	358,444	785,636	692,864	707,137	721,704	762,408	805,408	850,833
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Planning & Environmental Services		\$ 36,105,895	\$ 35,127,327	\$ 36,962,303	\$ 40,319,847	\$ 43,612,713	\$ 53,732,734	\$ 61,808,650	\$ 64,644,289	\$ 67,171,247	\$ 69,797,355	\$ 72,527,496

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Public Affairs												
100	Salaries & Wages	\$ 5,244,307	\$ 5,464,005	\$ 5,644,716	\$ 5,711,047	\$ 5,787,566	\$ 5,730,213	\$ 5,901,840	\$ 6,108,538	\$ 6,322,346	\$ 6,543,513	\$ 6,772,294
200	Services	7,662,337	5,949,469	6,257,065	6,285,835	6,313,831	6,681,825	6,907,670	7,141,149	7,439,650	7,750,627	8,074,603
300	Materials and Supplies	359,005	258,613	258,576	347,675	353,242	279,637	289,089	298,860	311,352	324,367	337,925
400	Equipment	1,220	9,135	8,915	819	-	3,245	3,312	3,380	3,570	3,772	3,984
500	Indemnities	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Public Affairs		\$ 13,766,869	\$ 12,181,222	\$ 12,669,272	\$ 12,845,376	\$ 12,954,639	\$ 13,194,919	\$ 13,601,911	\$ 14,051,927	\$ 14,576,918	\$ 15,122,278	\$ 15,688,807
PWD Operating and Maintenance Expenses Summary												
100	Salaries & Wages	\$ 126,977,863	\$ 125,075,448	\$ 135,511,669	\$ 141,029,775	\$ 153,376,089	\$ 164,362,368	\$ 172,546,985	\$ 182,471,086	\$ 190,884,398	\$ 199,735,682	\$ 208,924,923
200	Services	113,749,206	116,910,504	123,055,135	133,676,373	123,945,409	151,606,951	166,302,866	171,923,903	179,110,322	186,597,133	194,396,894
220	Power	15,046,774	15,737,655	14,915,470	23,037,127	16,170,644	20,134,076	21,442,791	22,021,747	22,550,269	23,136,576	23,876,946
221	Gas	3,991,800	3,870,000	4,363,923	7,786,596	4,850,000	7,187,268	7,309,452	7,652,996	7,882,586	8,056,003	8,225,179
2xx	SMIP/GARP	25,000,000	31,932,618	20,125,000	25,125,000	20,125,000	15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
300	Materials and Supplies	19,842,359	18,070,541	18,536,070	22,577,711	22,744,720	25,816,018	26,688,600	27,590,674	28,743,965	29,945,462	31,197,183
307	Chemicals	22,886,203	23,842,156	29,339,822	37,788,333	49,817,692	54,805,313	54,805,313	54,805,313	56,959,162	59,197,657	61,524,125
400	Equipment	5,695,771	2,671,765	6,700,132	5,727,327	5,991,332	5,960,213	9,227,617	9,417,706	9,948,864	10,509,980	11,102,743
500	Indemnities	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
800	Transfers	4,423,296	7,838,707	6,489,730	4,576,382	11,789,850	7,999,587	12,079,300	12,487,580	13,009,561	13,553,361	14,119,891
Total PWD Operating and Maintenance Expenses Summary		\$ 338,113,272	\$ 346,449,394	\$ 359,536,951	\$ 401,824,624	\$ 409,310,736	\$ 453,371,795	\$ 485,902,924	\$ 513,871,005	\$ 534,589,127	\$ 556,231,854	\$ 578,867,884
CHECK		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD Operating and Maintenance Expenses Summary - Annual Increase												
100	Salaries & Wages		-1.50%	8.34%	4.07%	8.75%	7.16%	4.98%	5.75%	4.61%	4.64%	4.60%
200	Services		2.78%	5.26%	8.63%	-7.28%	22.32%	9.69%	3.38%	4.18%	4.18%	4.18%
220	Power		4.59%	-5.22%	54.45%	-29.81%	24.51%	6.50%	2.70%	2.40%	2.60%	3.20%
221	Gas		-3.05%	12.76%	78.43%	-37.71%	48.19%	1.70%	4.70%	3.00%	2.20%	2.10%
2xx	SMIP/GARP		27.73%	-36.98%	24.84%	-19.90%	-25.47%	0.00%	66.67%	0.00%	0.00%	0.00%
300	Materials and Supplies		-8.93%	2.58%	21.80%	0.74%	13.50%	3.38%	3.38%	4.18%	4.18%	4.18%
307	Chemicals		4.18%	23.06%	28.80%	31.83%	10.01%	0.00%	0.00%	3.93%	3.93%	3.93%
400	Equipment		-53.09%	150.78%	-14.52%	4.61%	-0.52%	54.82%	2.06%	5.64%	5.64%	5.64%
500	Indemnities		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
800	Transfers		77.21%	-17.21%	-29.48%	157.62%	-32.15%	51.00%	3.38%	4.18%	4.18%	4.18%
Total PWD Operating and Maintenance Expenses Summary - Annual Increase			2.47%	3.78%	11.76%	1.86%	10.76%	7.18%	5.76%	4.03%	4.05%	4.07%
PWD Operating and Maintenance Expenses Summary - 2 Year Average Increase												
100	Salaries & Wages			3.31%	6.19%	6.39%	7.96%	6.07%	5.36%	5.18%	4.62%	4.62%
200	Services			4.01%	6.93%	0.36%	6.50%	15.83%	6.49%	3.78%	4.18%	4.18%
220	Power			-0.44%	20.99%	4.12%	-6.51%	15.15%	4.58%	2.55%	2.50%	2.90%
221	Gas			4.56%	41.85%	5.42%	-3.93%	22.76%	3.19%	3.85%	2.60%	2.15%
2xx	SMIP/GARP			-10.28%	-11.30%	0.00%	-22.73%	-13.67%	29.10%	29.10%	0.00%	0.00%
300	Materials and Supplies			-3.35%	11.78%	10.77%	6.93%	8.32%	3.38%	3.78%	4.18%	4.18%
307	Chemicals			13.22%	25.89%	30.31%	20.43%	4.89%	0.00%	1.95%	3.93%	3.93%
400	Equipment			8.46%	46.41%	-5.44%	2.01%	24.10%	25.70%	3.83%	5.64%	5.64%
500	Indemnities			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
800	Transfers			21.13%	-23.59%	34.78%	32.21%	1.22%	24.94%	3.78%	4.18%	4.18%
Total PWD Operating and Maintenance Expenses Summary - 2 Year Average Increase				3.12%	7.70%	6.70%	6.22%	8.96%	6.46%	4.89%	4.04%	4.06%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water System O&M												
											Direct O&M - 4	
Human Resources and Administration												
100	Salaries & Wages						\$ 3,889,349	\$ 4,020,837	\$ 4,161,702	\$ 4,307,411	\$ 4,458,134	\$ 4,614,044
200	Services						2,863,564	2,960,352	3,060,412	3,188,337	3,321,610	3,460,453
300	Materials and Supplies						356,922	368,986	381,458	397,403	414,014	431,320
400	Equipment						453,505	462,847	472,382	499,024	527,169	556,902
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Human Resources and Administration							\$ 7,563,340	\$ 7,813,022	\$ 8,075,954	\$ 8,392,175	\$ 8,720,927	\$ 9,062,719
Finance												
100	Salaries & Wages						\$ 4,102,289	\$ 4,290,873	\$ 4,459,705	\$ 4,615,707	\$ 4,777,122	\$ 4,944,411
200	Services						3,486,605	3,604,452	3,726,282	3,882,041	4,044,310	4,213,362
2xx	SMIP & GARP						-	-	-	-	-	-
300	Materials and Supplies						847	875	905	943	982	1,023
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						2,879,851	4,348,548	4,495,529	4,683,442	4,879,210	5,083,161
Subtotal Finance							\$ 10,469,592	\$ 12,244,748	\$ 12,682,421	\$ 13,182,133	\$ 13,701,624	\$ 14,241,957
Construction and Engineering												
100	Salaries & Wages						\$ 4,823,145	\$ 5,739,900	\$ 6,691,918	\$ 7,703,449	\$ 8,777,851	\$ 9,917,907
200	Services						565,904	585,032	604,806	630,087	656,425	683,863
300	Materials and Supplies						13,529	13,986	14,459	15,063	15,693	16,349
400	Equipment						8,054	8,220	8,389	8,862	9,362	9,890
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Construction and Engineering							\$ 5,410,632	\$ 6,347,138	\$ 7,319,572	\$ 8,357,461	\$ 9,459,331	\$ 10,628,009
Operations												
100	Salaries & Wages						\$ 43,367,383	\$ 45,021,884	\$ 47,202,852	\$ 48,855,132	\$ 50,565,089	\$ 52,334,715
200	Services						22,803,190	24,062,522	24,875,835	25,915,645	26,998,919	28,127,474
220	Power						10,389,183	11,064,480	11,363,221	11,635,939	11,938,473	12,320,504
221	Gas						905,596	920,991	964,277	993,206	1,015,056	1,036,373
300	Materials and Supplies						9,667,066	9,993,812	10,331,603	10,763,464	11,213,377	11,682,096
307	Chemicals						28,210,500	28,210,500	28,210,500	29,319,173	30,471,416	31,668,943
400	Equipment						1,776,914	3,385,830	3,455,579	3,650,473	3,856,360	4,073,859
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Operations							\$ 117,119,832	\$ 122,660,019	\$ 126,403,867	\$ 131,133,032	\$ 136,058,690	\$ 141,243,964
Planning & Environmental Services												
100	Salaries & Wages						\$ 6,071,323	\$ 6,368,252	\$ 6,770,429	\$ 7,007,504	\$ 7,252,741	\$ 7,506,653
200	Services						13,820,443	17,397,822	17,985,868	18,737,677	19,520,912	20,336,887
300	Materials and Supplies						1,347,467	1,393,012	1,440,095	1,500,291	1,563,004	1,628,337
400	Equipment						274,466	280,120	285,891	302,015	319,049	337,043
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Planning & Environmental Services							\$ 21,513,699	\$ 25,439,206	\$ 26,482,283	\$ 27,547,487	\$ 28,655,706	\$ 29,808,920

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Public Affairs												
100	Salaries & Wages						\$ 2,865,107	\$ 2,950,920	\$ 3,054,269	\$ 3,161,173	\$ 3,271,756	\$ 3,386,147
200	Services						3,340,912	3,453,835	3,570,575	3,719,825	3,875,313	4,037,302
300	Materials and Supplies						139,818	144,544	149,430	155,676	162,183	168,963
400	Equipment						1,622	1,656	1,690	1,785	1,886	1,992
500	Indemnities						250,000	250,000	250,000	250,000	250,000	250,000
800	Transfers						-	-	-	-	-	-
Subtotal Public Affairs							\$ 6,597,459	\$ 6,800,955	\$ 7,025,964	\$ 7,288,459	\$ 7,561,138	\$ 7,844,404
Water System Operating and Maintenance Expenses Summary												
100	Salaries & Wages						\$ 65,118,596	\$ 68,392,666	\$ 72,340,875	\$ 75,650,376	\$ 79,102,693	\$ 82,703,877
200	Services						46,880,618	52,064,015	53,823,778	56,073,612	58,417,489	60,859,341
220	Power						10,389,183	11,064,480	11,363,221	11,635,939	11,938,473	12,320,504
221	Gas						905,596	920,991	964,277	993,206	1,015,056	1,036,373
2xx	SMIP/GARP						-	-	-	-	-	-
300	Materials and Supplies						11,525,649	11,915,215	12,317,950	12,832,840	13,369,253	13,928,088
307	Chemicals						28,210,500	28,210,500	28,210,500	29,319,173	30,471,416	31,668,943
400	Equipment						2,514,561	4,138,673	4,223,931	4,462,159	4,713,826	4,979,686
500	Indemnities						250,000	250,000	250,000	250,000	250,000	250,000
800	Transfers						2,879,851	4,348,548	4,495,529	4,683,442	4,879,210	5,083,161
Total Water System Operating and Maintenance Expenses Summary							\$ 168,674,554	\$ 181,305,088	\$ 187,990,061	\$ 195,900,747	\$ 204,157,416	\$ 212,829,973
CHECK							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Wastewater System O&M												
											Direct O&M - 5	
Human Resources and Administration												
100	Salaries & Wages						\$ 8,656,937	\$ 8,949,604	\$ 9,263,144	\$ 9,587,465	\$ 9,922,942	\$ 10,269,970
200	Services						6,373,738	6,589,171	6,811,885	7,096,622	7,393,260	7,702,299
300	Materials and Supplies						794,440	821,292	849,051	884,541	921,515	960,035
400	Equipment						1,009,415	1,030,209	1,051,431	1,110,732	1,173,377	1,239,555
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Human Resources and Administration							\$ 16,834,530	\$ 17,390,275	\$ 17,975,511	\$ 18,679,360	\$ 19,411,095	\$ 20,171,858
Finance												
100	Salaries & Wages						\$ 2,006,167	\$ 2,079,505	\$ 2,182,720	\$ 2,258,973	\$ 2,337,816	\$ 2,419,786
200	Services						6,073,258	6,278,535	6,490,750	6,762,063	7,044,717	7,339,187
2xx	SMIP & GARP						15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
300	Materials and Supplies						1,381	1,428	1,476	1,537	1,602	1,669
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						5,119,736	7,730,752	7,992,051	8,326,119	8,674,151	9,036,730
Subtotal Finance							\$ 28,200,542	\$ 31,090,220	\$ 41,666,997	\$ 42,348,692	\$ 43,058,286	\$ 43,797,372
Construction and Engineering												
100	Salaries & Wages						\$ 7,234,717	\$ 8,609,850	\$ 10,037,878	\$ 11,555,173	\$ 13,166,776	\$ 14,876,861
200	Services						848,857	877,548	907,209	945,130	984,636	1,025,795
300	Materials and Supplies						20,294	20,980	21,689	22,596	23,540	24,524
400	Equipment						12,081	12,330	12,584	13,294	14,044	14,836
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Construction and Engineering							\$ 8,115,949	\$ 9,520,707	\$ 10,979,360	\$ 12,536,193	\$ 14,188,996	\$ 15,942,015
Operations												
100	Salaries & Wages						\$ 60,003,123	\$ 62,183,032	\$ 64,986,789	\$ 67,344,302	\$ 69,860,402	\$ 72,422,216
200	Services						75,701,968	81,445,672	84,198,536	87,718,035	91,384,649	95,204,527
220	Power						9,744,893	10,378,311	10,658,526	10,914,330	11,198,103	11,556,442
221	Gas						6,281,672	6,388,461	6,688,719	6,889,380	7,040,947	7,188,806
300	Materials and Supplies						12,399,120	12,818,211	13,251,467	13,805,378	14,382,443	14,983,629
307	Chemicals						26,594,813	26,594,813	26,594,813	27,639,989	28,726,241	29,855,182
400	Equipment						2,004,136	3,617,733	3,692,257	3,900,501	4,120,489	4,352,884
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Operations							\$ 192,729,725	\$ 203,426,234	\$ 210,071,107	\$ 218,211,915	\$ 226,713,273	\$ 235,563,686
Planning & Environmental Services												
100	Salaries & Wages						\$ 18,477,722	\$ 19,381,407	\$ 20,605,410	\$ 21,326,935	\$ 22,073,296	\$ 22,846,065
200	Services						12,387,599	15,594,090	16,121,171	16,795,036	17,497,068	18,228,445
300	Materials and Supplies						935,316	966,929	999,612	1,041,396	1,084,926	1,130,276
400	Equipment						418,398	427,017	435,813	460,393	486,359	513,790
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Planning & Environmental Services							\$ 32,219,035	\$ 36,369,444	\$ 38,162,006	\$ 39,623,760	\$ 41,141,649	\$ 42,718,576

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Public Affairs												
100	Salaries & Wages						\$ 2,865,106	\$ 2,950,920	\$ 3,054,269	\$ 3,161,173	\$ 3,271,757	\$ 3,386,147
200	Services						3,340,913	3,453,835	3,570,574	3,719,825	3,875,314	4,037,301
300	Materials and Supplies						139,819	144,545	149,430	155,676	162,184	168,962
400	Equipment						1,623	1,656	1,690	1,785	1,886	1,992
500	Indemnities						250,000	250,000	250,000	250,000	250,000	250,000
800	Transfers						-	-	-	-	-	-
Subtotal Public Affairs							\$ 6,597,460	\$ 6,800,956	\$ 7,025,963	\$ 7,288,459	\$ 7,561,140	\$ 7,844,403
Wastewater System Operating and Maintenance Expenses Summary												
100	Salaries & Wages						\$ 99,243,772	\$ 104,154,319	\$ 110,130,211	\$ 115,234,022	\$ 120,632,989	\$ 126,221,046
200	Services						104,726,333	114,238,851	118,100,125	123,036,710	128,179,644	133,537,553
220	Power						9,744,893	10,378,311	10,658,526	10,914,330	11,198,103	11,556,442
221	Gas						6,281,672	6,388,461	6,688,719	6,889,380	7,040,947	7,188,806
2xx	SMIP/GARP						15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
300	Materials and Supplies						14,290,369	14,773,385	15,272,724	15,911,125	16,576,209	17,269,095
307	Chemicals						26,594,813	26,594,813	26,594,813	27,639,989	28,726,241	29,855,182
400	Equipment						3,445,652	5,088,944	5,193,775	5,486,705	5,796,154	6,123,057
500	Indemnities						250,000	250,000	250,000	250,000	250,000	250,000
800	Transfers						5,119,736	7,730,752	7,992,051	8,326,119	8,674,151	9,036,730
Total Wastewater System Operating and Maintenance Expenses Summary							\$ 284,697,241	\$ 304,597,836	\$ 325,880,944	\$ 338,688,380	\$ 352,074,438	\$ 366,037,911
CHECK							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHECK - Water & Sewer							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocation of Wastewater Costs to WTP Sludge (Linked to SCOS Model)							\$ 17,029,950	\$ 18,946,626	\$ 20,111,801	\$ 21,221,934	\$ 23,541,661	\$ 24,857,362
Annual Increase								11.25%	6.15%	5.52%	10.93%	5.59%
Wastewater - Operations O&M Growth								5.55%	3.27%	3.88%	3.90%	3.90%
Wastewater O&M Growth								6.99%	6.99%	3.93%	3.95%	3.97%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Liquidated Encumbrances												Direct O&M - 6
Class 200 (Excluding SMIP/GARP) & Class 300 Costs		\$ 175,516,342	\$ 178,430,856	\$ 190,210,420	\$ 224,866,140	\$ 217,528,465	\$ 259,549,627	\$ 276,549,022	\$ 283,994,633	\$ 295,246,303	\$ 306,932,831	\$ 319,220,326
Water							\$ 97,911,546	\$ 104,175,201	\$ 106,679,726	\$ 110,854,770	\$ 115,211,687	\$ 119,813,249
Sewer							\$ 161,638,081	\$ 172,373,821	\$ 177,314,907	\$ 184,391,533	\$ 191,721,144	\$ 199,407,077
Liquidated Encumbrances		26,861,077	23,992,624	36,805,325	29,235,493	36,458,634	41,357,744	44,066,500	45,252,915	47,045,804	48,907,985	50,865,927
Water Allocation							15,601,643	16,599,720	16,998,802	17,664,071	18,358,321	19,091,554
Sewer Allocation							25,756,101	27,466,780	28,254,113	29,381,733	30,549,664	31,774,373
Direct Expenses Net of Liquidated Encumbrances		311,252,195	322,456,770	322,731,626	372,589,131	372,852,102	412,014,051	441,836,424	468,618,090	487,543,323	507,323,869	528,001,957
Water Allocation							153,072,911	164,705,368	170,991,259	178,236,676	185,799,095	193,738,419
Sewer Allocation							258,941,140	277,131,056	297,626,831	309,306,647	321,524,774	334,263,538
Net Expense Ratio												
Water							84.1%	84.1%	84.1%	84.1%	84.1%	84.1%
Sewer							84.1%	84.1%	84.1%	84.1%	84.1%	84.1%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Detailed Allocation Finance & Admin												Direct O&M - 7
Projected O&M Prior to Adjustments												
Class 100 - xxxxxxxxxx	48.34%						\$ 2,872,702	\$ 3,016,337	\$ 3,121,909	\$ 3,231,176	\$ 3,344,267	\$ 3,461,316
Class 100 - All Other	51.66%						3,069,409	3,222,879	3,335,680	3,452,429	3,573,264	3,698,328
Class 100 - Total	100.00%						5,942,111	6,239,217	6,457,589	6,683,605	6,917,531	7,159,645
Class 200 - Residential Stormwater Program	0.00%						-	-	-	-	-	-
Class 200 - Non-Res Stormwater Program	0.00%						-	-	-	-	-	-
Class 200 - Wastewater Collection Mains	0.00%						-	-	-	-	-	-
Class 200 - Green Initiatives (LTCP)	0.00%						-	-	-	-	-	-
Class 200 - Customer (Grants)	2.63%						251,656	260,162	268,955	280,198	291,910	304,112
Class 200 - Customer (Basis2)	11.49%						1,098,136	1,135,253	1,173,625	1,222,682	1,273,790	1,327,035
Class 200 - All Other	85.88%						8,210,071	8,487,572	8,774,452	9,141,224	9,523,327	9,921,402
Class 200 - Total	100.00%						9,559,863	9,882,987	10,217,032	10,644,104	11,089,027	11,552,549
Class 2xx - SMIP/GARP (Wastewater Collection)	100.00%						15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Class 2xx - All Other	0.00%						-	-	-	-	-	-
Class 2xx - Total (SMIP & GARP)	100.00%						15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Class 300 - xxxxxxxxxx	0.00%						-	-	-	-	-	-
Class 300 - All Other	100.00%						2,228	2,303	2,381	2,480	2,584	2,692
Class 300 - Total	100.00%						2,228	2,303	2,381	2,480	2,584	2,692
Class 400 - xxxxxxxxxx	0.00%						-	-	-	-	-	-
Class 400 - All Other	0.00%						-	-	-	-	-	-
Class 400 - Total	0.00%						-	-	-	-	-	-
Class 500 - xxxxxxxxxx	0.00%						-	-	-	-	-	-
Class 500 - All Other	0.00%						-	-	-	-	-	-
Class 500 - Total	0.00%						-	-	-	-	-	-
Class 800 - xxxxxxxxxx	0.00%						-	-	-	-	-	-
Class 800 - All Other	100.00%						7,999,587	8,269,973	8,549,498	8,906,867	9,279,174	9,667,043
Class 800 - Total	100.00%						7,999,587	8,269,973	8,549,498	8,906,867	9,279,174	9,667,043
Subtotal Projected O&M Prior to Adjustments							\$ 38,503,789	\$ 39,394,479	\$ 40,226,500	\$ 41,237,056	\$ 42,288,316	\$ 43,381,929

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Adjustments												
Class 100 - xxxxxxxxxxxx												
Class 100 - All Other						166,345	131,162	184,836	191,075	197,407	204,553	
Class 100 - Total						166,345	131,162	184,836	191,075	197,407	204,553	
Class 200 - Residential Stormwater Program												
Class 200 - Non-Res Stormwater Program												
Class 200 - Wastewater Collection Mains												
Class 200 - Green Initiatives (LTCP)												
Class 200 - Customer (Grants)												
Class 200 - Customer (Basis2)												
Class 200 - All Other												
Class 200 - Total						-	-	-	-	-	-	-
Class 2xx - SMIP/GARP (Wastewater Collection)							-	10,000,000	10,000,000	10,000,000	10,000,000	
Class 2xx - All Other												
Class 2xx - Total (SMIP & GARP)						-	-	10,000,000	10,000,000	10,000,000	10,000,000	
Class 300 - xxxxxxxxxxxx												
Class 300 - All Other												
Class 300 - Total						-	-	-	-	-	-	-
Class 400 - xxxxxxxxxxxx												
Class 400 - All Other												
Class 400 - Total						-	-	-	-	-	-	-
Class 500 - xxxxxxxxxxxx												
Class 500 - All Other												
Class 500 - Total						-	-	-	-	-	-	-
Class 800 - Fire Dept Hydrant Maint												
Class 800 - All Other						-	3,809,327	3,938,082	4,102,694	4,274,187	4,452,848	
Class 800 - Total						-	3,809,327	3,938,082	4,102,694	4,274,187	4,452,848	
Subtotal Adjustments						\$ 166,345	\$ 3,940,489	\$ 14,122,918	\$ 14,293,769	\$ 14,471,593	\$ 14,657,401	

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected O&M												
Class 100 - xxxxxxxxxxxx							\$ 2,872,702	\$ 3,016,337	\$ 3,121,909	\$ 3,231,176	\$ 3,344,267	\$ 3,461,316
Class 100 - All Other							3,235,754	3,354,041	3,520,516	3,643,504	3,770,671	3,902,881
Class 100 - Total							6,108,456	6,370,378	6,642,425	6,874,680	7,114,938	7,364,197
Class 200 - Residential Stormwater Program							-	-	-	-	-	-
Class 200 - Non-Res Stormwater Program							-	-	-	-	-	-
Class 200 - Wastewater Collection Mains							-	-	-	-	-	-
Class 200 - Green Initiatives (LTCP)							-	-	-	-	-	-
Class 200 - Customer (Grants)							251,656	260,162	268,955	280,198	291,910	304,112
Class 200 - Customer (Basis2)							1,098,136	1,135,253	1,173,625	1,222,682	1,273,790	1,327,035
Class 200 - All Other							8,210,071	8,487,572	8,774,452	9,141,224	9,523,327	9,921,402
Class 200 - Total							9,559,863	9,882,987	10,217,032	10,644,104	11,089,027	11,552,549
Class 2xx - xxxxxxxxxxxx							15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Class 2xx - All Other							-	-	-	-	-	-
Class 2xx - Total (SMIP & GARP)							15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Class 300 - xxxxxxxxxxxx							-	-	-	-	-	-
Class 300 - All Other							2,228	2,303	2,381	2,480	2,584	2,692
Class 300 - Total							2,228	2,303	2,381	2,480	2,584	2,692
Class 400 - xxxxxxxxxxxx							-	-	-	-	-	-
Class 400 - All Other							-	-	-	-	-	-
Class 400 - Total							-	-	-	-	-	-
Class 500 - xxxxxxxxxxxx							-	-	-	-	-	-
Class 500 - All Other							-	-	-	-	-	-
Class 500 - Total							-	-	-	-	-	-
Class 800 - xxxxxxxxxxxx							-	-	-	-	-	-
Class 800 - All Other							7,999,587	12,079,300	12,487,580	13,009,561	13,553,361	14,119,891
Class 800 - Total							7,999,587	12,079,300	12,487,580	13,009,561	13,553,361	14,119,891
Subtotal Projected O&M							\$ 38,670,134	\$ 43,334,968	\$ 54,349,418	\$ 55,530,825	\$ 56,759,910	\$ 58,039,329
						CHECK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Finance												
Class 100 - xxxxxxxxxxxx							47.03%	47.35%	47.00%	47.00%	47.00%	47.00%
Class 100 - All Other							52.97%	52.65%	53.00%	53.00%	53.00%	53.00%
Class 100 - Total							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Class 200 - Residential Stormwater Program							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 200 - Non-Res Stormwater Program							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 200 - Wastewater Collection Mains							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 200 - Green Initiatives (LTCP)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 200 - Customer (Grants)							2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
Class 200 - Customer (Basis2)							11.49%	11.49%	11.49%	11.49%	11.49%	11.49%
Class 200 - All Other							85.88%	85.88%	85.88%	85.88%	85.88%	85.88%
Class 200 - Total							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Class 2xx - xxxxxxxxxxxx							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Class 2xx - All Other							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 2xx - Total (SMIP & GARP)							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Class 300 - xxxxxxxxxxxx							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 300 - All Other							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Class 300 - Total							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Class 400 - xxxxxxxxxxxx							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 400 - All Other							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 400 - Total							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 500 - xxxxxxxxxxxx							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 500 - All Other							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 500 - Total							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 800 - Fire Dept Hydrant Maint							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Class 800 - All Other							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Class 800 - Total							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Detailed Allocation of Operations Class 100											Direct O&M - 8	
Projected O&M Prior to Adjustments												
Water Direct Costs												
Baxter Treatment Plant	4.23%						\$ 4,225,079	\$ 4,436,333	\$ 4,591,605	\$ 4,752,311	\$ 4,918,642	\$ 5,090,794
Queen Lane Treatment Plant	4.13%						4,124,874	4,331,118	4,482,707	4,639,602	4,801,988	4,970,057
Belmont Treatment Plant	3.96%						3,955,293	4,153,058	4,298,415	4,448,859	4,604,569	4,765,729
Conveyance Headquarters	0.00%						-	-	-	-	-	-
Load Control	2.12%						2,118,392	2,224,312	2,302,163	2,382,738	2,466,134	2,552,449
Distribution	17.57%						17,531,116	18,407,672	19,051,940	19,718,758	20,408,915	21,123,227
Pumping (b)	3.02%						3,013,327	3,163,993	3,274,733	3,389,349	3,507,976	3,630,755
Emergency & Support Services	0.00%						-	-	-	-	-	-
Sewer Direct Costs												
Biosolids Engr Services	0.00%						-	-	-	-	-	-
Biosolids Utilization	0.00%						-	-	-	-	-	-
Biosolids Processing	0.00%						-	-	-	-	-	-
NEWPCP	8.39%						8,374,502	8,793,227	9,100,990	9,419,525	9,749,208	10,090,430
SWWPCP	7.95%						7,929,697	8,326,182	8,617,598	8,919,214	9,231,387	9,554,485
SEWPCP	5.15%						5,140,960	5,398,008	5,586,938	5,782,481	5,984,868	6,194,338
Industrial Waste	1.97%						1,966,858	2,065,201	2,137,483	2,212,295	2,289,725	2,369,866
Sewer Maintenance	11.99%						11,966,340	12,564,657	13,004,420	13,459,575	13,930,660	14,418,233
Inlet Cleaning	6.62%						6,609,129	6,939,586	7,182,471	7,433,857	7,694,042	7,963,334
Interceptors/Flow Control	5.54%						5,533,503	5,810,178	6,013,534	6,224,008	6,441,848	6,667,313
GSI Maintenance	2.37%						2,368,876	2,487,320	2,574,376	2,664,479	2,757,736	2,854,257
Collector System Support	1.14%						1,138,931	1,195,878	1,237,733	1,281,054	1,325,891	1,372,297
Allocated Costs												
Treatment Headquarters (50/50)	0.69%						690,778	725,317	750,703	776,978	804,172	832,318
Machine Shops (50/50)	0.00%						-	-	-	-	-	-
Building Maintenance (50/50)	0.00%						-	-	-	-	-	-
Security (50/50)	0.00%						-	-	-	-	-	-
Operations Admin/Delinquencies/Plumbing. (50/50) (c)	6.52%						6,502,511	6,827,637	7,066,604	7,313,935	7,569,923	7,834,870
Materials Management (50/50)	1.84%						1,839,253	1,931,216	1,998,808	2,068,767	2,141,173	2,216,114
Customer Service (50/50)	1.87%						1,863,638	1,956,820	2,025,309	2,096,194	2,169,561	2,245,496
Warranty Program	0.00%						-	-	-	-	-	-
Meter Shop (50/50)	2.91%						2,904,387	3,049,606	3,156,343	3,266,815	3,381,153	3,499,493
Automotive Maintenance (35/65)	0.00%						-	-	-	-	-	-
Total	100.00%						\$ 99,797,445	\$ 104,787,317	\$ 108,454,873	\$ 112,250,794	\$ 116,179,572	\$ 120,245,857

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Adjustments												
Water Direct Costs												
Baxter Treatment Plant	4,225,079						151,271	219,509	504,564	522,242	540,523	559,426
Queen Lane Treatment Plant	4,124,874						147,683	149,098	299,778	310,288	321,151	332,376
Belmont Treatment Plant	3,955,293						141,612	94,128	143,027	148,050	153,234	158,583
Conveyance Headquarters	-						-	-	-	-	-	-
Load Control	2,118,392						75,845	67,207	126,263	130,692	135,267	139,994
Distribution	17,531,116						627,669	353,713	446,180	461,872	478,049	494,717
Pumping (b)	3,013,327						107,887	53,632	55,501	57,457	59,470	61,540
Emergency & Support Services	-						-	-	-	-	-	-
Sewer Direct Costs												
Biosolids Engr Services	-						-	-	-	-	-	-
Biosolids Utilization	-						-	-	-	-	-	-
Biosolids Processing	-						-	-	-	-	-	-
NEWPCP	8,374,502						299,833	238,844	419,776	434,504	449,717	465,427
SWWPCP	7,929,697						283,908	141,135	146,054	151,200	156,497	161,946
SEWPCP	5,140,960						184,062	91,500	94,689	98,026	101,460	104,992
Industrial Waste	1,966,858						70,420	51,682	85,539	88,542	91,642	94,842
Sewer Maintenance	11,966,340						428,432	239,277	298,165	308,653	319,464	330,601
Inlet Cleaning	6,609,129						236,628	174,714	290,532	300,729	311,259	322,129
Interceptors/Flow Control	5,533,503						198,117	98,487	101,919	105,510	109,207	113,009
GSI Maintenance	2,368,876						84,813	178,775	447,615	546,018	724,141	866,387
Collector System Support	1,138,931						40,777	20,271	20,978	21,717	22,477	23,260
Allocated Costs												
Treatment Headquarters (50/50)	690,778						24,732	12,295	12,723	13,171	13,633	14,108
Machine Shops (50/50)	-						-	-	-	-	-	-
Building Maintenance (50/50)	-						-	-	-	-	-	-
Security (50/50)	-						-	-	-	-	-	-
Operations Admin/Delinquencies	6,502,511						232,810	115,734	119,767	123,987	128,331	132,799
Materials Management (50/50)	1,839,253						65,851	32,736	33,876	35,070	36,299	37,563
Customer Service (50/50)	1,863,638						66,724	33,170	34,326	35,535	36,780	38,061
Warranty Program	-						-	-	-	-	-	-
Meter Shop (50/50)	2,904,387						103,986	51,693	53,495	55,380	57,320	59,315
Automotive Maintenance (35/65)	-						-	-	-	-	-	-
Total	99,797,444						3,573,061	2,417,599	3,734,768	3,948,641	4,245,920	4,511,075

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected O&M												
Water Direct Costs												
Baxter Treatment Plant						\$ 4,376,350	\$ 4,655,842	\$ 5,096,168	\$ 5,274,552	\$ 5,459,165	\$ 5,650,220	
Queen Lane Treatment Plant						4,272,557	4,480,216	4,782,485	4,949,889	5,123,138	5,302,433	
Belmont Treatment Plant						4,096,905	4,247,186	4,441,441	4,596,909	4,757,803	4,924,312	
Conveyance Headquarters						-	-	-	-	-	-	
Load Control						2,194,237	2,291,519	2,428,426	2,513,430	2,601,401	2,692,443	
Distribution						18,158,785	18,761,385	19,498,121	20,180,630	20,886,964	21,617,944	
Pumping (b)						3,121,214	3,217,625	3,330,234	3,446,806	3,567,446	3,692,295	
Emergency & Support Services						-	-	-	-	-	-	
Sewer Direct Costs												
Biosolids Engr Services						-	-	-	-	-	-	
Biosolids Utilization						-	-	-	-	-	-	
Biosolids Processing						-	-	-	-	-	-	
NEWPCP						8,674,335	9,032,072	9,520,766	9,854,029	10,198,926	10,555,858	
SWWPCP						8,213,605	8,467,317	8,763,652	9,070,414	9,387,884	9,716,431	
SEWPCP						5,325,023	5,489,508	5,681,628	5,880,507	6,086,328	6,299,331	
Industrial Waste						2,037,278	2,116,883	2,223,022	2,300,837	2,381,367	2,464,708	
Sewer Maintenance						12,394,773	12,803,934	13,302,586	13,768,228	14,250,123	14,748,834	
Inlet Cleaning						6,845,757	7,114,299	7,473,003	7,734,586	8,005,301	8,285,463	
Interceptors/Flow Control						5,731,620	5,908,665	6,115,454	6,329,519	6,551,055	6,780,322	
GSI Maintenance						2,453,689	2,666,095	3,021,991	3,210,497	3,481,877	3,720,644	
Collector System Support						1,179,708	1,216,149	1,258,711	1,302,771	1,348,368	1,395,557	
Allocated Costs												
Treatment Headquarters (50/50)						715,510	737,612	763,426	790,149	817,805	846,425	
Machine Shops (50/50)						-	-	-	-	-	-	
Building Maintenance (50/50)						-	-	-	-	-	-	
Security (50/50)						-	-	-	-	-	-	
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						6,735,321	6,943,370	7,186,371	7,437,922	7,698,254	7,967,669	
Materials Management (50/50)						1,905,104	1,963,951	2,032,685	2,103,837	2,177,472	2,253,677	
Customer Service (50/50)						1,930,362	1,989,989	2,059,634	2,131,729	2,206,341	2,283,556	
Warranty Program						-	-	-	-	-	-	
Meter Shop (50/50)						3,008,373	3,101,300	3,209,837	3,322,194	3,438,473	3,558,809	
Automotive Maintenance (35/65)						-	-	-	-	-	-	
Total						\$ 103,370,506	\$ 107,204,916	\$ 112,189,641	\$ 116,199,434	\$ 120,425,491	\$ 124,756,931	
						CHECK \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Distribution												
Water Direct Costs												
Baxter Treatment Plant						4.23%	4.34%	4.54%	4.54%	4.53%	4.53%	
Queen Lane Treatment Plant						4.13%	4.18%	4.26%	4.26%	4.25%	4.25%	
Belmont Treatment Plant						3.96%	3.96%	3.96%	3.96%	3.95%	3.95%	
Conveyance Headquarters						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Load Control						2.12%	2.14%	2.16%	2.16%	2.16%	2.16%	
Distribution						17.57%	17.50%	17.38%	17.37%	17.34%	17.33%	
Pumping (b)						3.02%	3.00%	2.97%	2.97%	2.96%	2.96%	
Emergency & Support Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Sewer Direct Costs												
Biosolids Engr Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Biosolids Utilization						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Biosolids Processing						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
NEWPCP						8.39%	8.43%	8.49%	8.48%	8.47%	8.46%	
SWWPCP						7.95%	7.90%	7.81%	7.81%	7.80%	7.79%	
SEWPCP						5.15%	5.12%	5.06%	5.06%	5.05%	5.05%	
Industrial Waste						1.97%	1.97%	1.98%	1.98%	1.98%	1.98%	
Sewer Maintenance						11.99%	11.94%	11.86%	11.85%	11.83%	11.82%	
Inlet Cleaning						6.62%	6.64%	6.66%	6.66%	6.65%	6.64%	
Interceptors/Flow Control						5.54%	5.51%	5.45%	5.45%	5.44%	5.43%	
GSI Maintenance						2.37%	2.49%	2.69%	2.76%	2.89%	2.98%	
Collector System Support						1.14%	1.13%	1.12%	1.12%	1.12%	1.12%	
Allocated Costs												
Treatment Headquarters (50/50)						0.69%	0.69%	0.68%	0.68%	0.68%	0.68%	
Machine Shops (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Building Maintenance (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Security (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						6.52%	6.48%	6.41%	6.40%	6.39%	6.39%	
Materials Management (50/50)						1.84%	1.83%	1.81%	1.81%	1.81%	1.81%	
Customer Service (50/50)						1.87%	1.86%	1.84%	1.83%	1.83%	1.83%	
Warranty Program						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Meter Shop (50/50)						2.91%	2.89%	2.86%	2.86%	2.86%	2.85%	
Automotive Maintenance (35/65)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Total						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Detailed Allocation of Operations Power												
Projected O&M Prior to Adjustments											Direct O&M - 9A	
Water Direct Costs												
Baxter Treatment Plant	0.00%						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Queen Lane Treatment Plant	0.00%						-	-	-	-	-	-
Belmont Treatment Plant	0.00%						-	-	-	-	-	-
Conveyance Headquarters	0.00%						-	-	-	-	-	-
Load Control	51.10%						10,288,513	10,957,267	11,253,113	11,523,188	11,822,791	12,201,120
Distribution	0.50%						100,670	107,214	110,108	112,751	115,682	119,384
Pumping (b)	0.00%						-	-	-	-	-	-
Emergency & Support Services	0.00%						-	-	-	-	-	-
Sewer Direct Costs												
Biosolids Engr Services	0.00%						-	-	-	-	-	-
Biosolids Utilization	0.00%						-	-	-	-	-	-
Biosolids Processing	0.00%						-	-	-	-	-	-
NEWPCP	10.50%						2,114,078	2,251,493	2,312,283	2,367,778	2,429,340	2,507,079
SWWPCP	26.50%						5,335,530	5,682,339	5,835,763	5,975,821	6,131,192	6,327,390
SEWPCP	7.50%						1,510,056	1,608,210	1,651,631	1,691,270	1,735,243	1,790,771
Industrial Waste	0.00%						-	-	-	-	-	-
Sewer Maintenance	0.00%						-	-	-	-	-	-
Inlet Cleaning	0.00%						-	-	-	-	-	-
Interceptors/Flow Control	3.90%						785,229	836,269	858,848	879,461	902,326	931,201
GSI Maintenance	0.00%						-	-	-	-	-	-
Collector System Support	0.00%						-	-	-	-	-	-
Allocated Costs												
Treatment Headquarters (50/50)	0.00%						-	-	-	-	-	-
Machine Shops (50/50)	0.00%						-	-	-	-	-	-
Building Maintenance (50/50)	0.00%						-	-	-	-	-	-
Security (50/50)	0.00%						-	-	-	-	-	-
Operations Admin/Delinquencies/Plumbing. (50/50) (c)	0.00%						-	-	-	-	-	-
Materials Management (50/50)	0.00%						-	-	-	-	-	-
Customer Service (50/50)	0.00%						-	-	-	-	-	-
Warranty Program	0.00%						-	-	-	-	-	-
Meter Shop (50/50)	0.00%						-	-	-	-	-	-
Automotive Maintenance (35/65)	0.00%						-	-	-	-	-	-
Total	100.00%						\$ 20,134,076	\$ 21,442,791	\$ 22,021,747	\$ 22,550,269	\$ 23,136,576	\$ 23,876,946

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Adjustments							-	-	-	-	-	-
Water Direct Costs												
Baxter Treatment Plant	-											
Queen Lane Treatment Plant	-											
Belmont Treatment Plant	-											
Conveyance Headquarters	-											
Load Control	10,288,513											
Distribution	100,670											
Pumping (b)	-											
Emergency & Support Services	-											
Sewer Direct Costs												
Biosolids Engr Services	-											
Biosolids Utilization	-											
Biosolids Processing	-											
NEWPCP	2,114,078											
SWWPCP	5,335,530											
SEWPCP	1,510,056											
Industrial Waste	-											
Sewer Maintenance	-											
Inlet Cleaning	-											
Interceptors/Flow Control	785,229											
GSI Maintenance	-											
Collector System Support	-											
Allocated Costs												
Treatment Headquarters (50/50)	-											
Machine Shops (50/50)	-											
Building Maintenance (50/50)	-											
Security (50/50)	-											
Operations Admin/Delinquencies	-											
Materials Management (50/50)	-											
Customer Service (50/50)	-											
Warranty Program	-											
Meter Shop (50/50)	-											
Automotive Maintenance (35/65)	-											
Total	20,134,076						-	-	-	-	-	-

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected O&M												
Water Direct Costs												
Baxter Treatment Plant						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Queen Lane Treatment Plant						-	-	-	-	-	-	
Belmont Treatment Plant						-	-	-	-	-	-	
Conveyance Headquarters						-	-	-	-	-	-	
Load Control						10,288,513	10,957,267	11,253,113	11,523,188	11,822,791	12,201,120	
Distribution						100,670	107,214	110,108	112,751	115,682	119,384	
Pumping (b)						-	-	-	-	-	-	
Emergency & Support Services						-	-	-	-	-	-	
Sewer Direct Costs												
Biosolids Engr Services						-	-	-	-	-	-	
Biosolids Utilization						-	-	-	-	-	-	
Biosolids Processing						-	-	-	-	-	-	
NEWPCP						2,114,078	2,251,493	2,312,283	2,367,778	2,429,340	2,507,079	
SWWPCP						5,335,530	5,682,339	5,835,763	5,975,821	6,131,192	6,327,390	
SEWPCP						1,510,056	1,608,210	1,651,631	1,691,270	1,735,243	1,790,771	
Industrial Waste						-	-	-	-	-	-	
Sewer Maintenance						-	-	-	-	-	-	
Inlet Cleaning						-	-	-	-	-	-	
Interceptors/Flow Control						785,229	836,269	858,848	879,461	902,326	931,201	
GSI Maintenance						-	-	-	-	-	-	
Collector System Support						-	-	-	-	-	-	
Allocated Costs												
Treatment Headquarters (50/50)						-	-	-	-	-	-	
Machine Shops (50/50)						-	-	-	-	-	-	
Building Maintenance (50/50)						-	-	-	-	-	-	
Security (50/50)						-	-	-	-	-	-	
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						-	-	-	-	-	-	
Materials Management (50/50)						-	-	-	-	-	-	
Customer Service (50/50)						-	-	-	-	-	-	
Warranty Program						-	-	-	-	-	-	
Meter Shop (50/50)						-	-	-	-	-	-	
Automotive Maintenance (35/65)						-	-	-	-	-	-	
Total						\$ 20,134,076	\$ 21,442,791	\$ 22,021,747	\$ 22,550,269	\$ 23,136,576	\$ 23,876,946	
						CHECK	-	-	-	-	-	

Cost Center/Expense Class	Escalation Reference	Historical				Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Distribution											
Water Direct Costs											
Baxter Treatment Plant						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Queen Lane Treatment Plant						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Belmont Treatment Plant						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Conveyance Headquarters						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Load Control						51.10%	51.10%	51.10%	51.10%	51.10%	51.10%
Distribution						0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Pumping (b)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Emergency & Support Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Direct Costs											
Biosolids Engr Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Utilization						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Processing						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NEWPCP						10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
SWWPCP						26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
SEWPCP						7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Industrial Waste						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Maintenance						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Inlet Cleaning						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interceptors/Flow Control						3.90%	3.90%	3.90%	3.90%	3.90%	3.90%
GSI Maintenance						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Collector System Support						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Allocated Costs											
Treatment Headquarters (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Machine Shops (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building Maintenance (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Security (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Materials Management (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Warranty Program						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meter Shop (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Automotive Maintenance (35/65)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Detailed Allocation of Operations Gas												
											Direct O&M - 9B	
Projected O&M Prior to Adjustments												
Water Direct Costs												
Baxter Treatment Plant	0.00%						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Queen Lane Treatment Plant	0.00%						-	-	-	-	-	-
Belmont Treatment Plant	0.00%						-	-	-	-	-	-
Conveyance Headquarters	0.00%						-	-	-	-	-	-
Load Control	9.90%						711,539	723,635	757,646	780,376	797,544	814,292
Distribution	2.10%						150,933	153,499	160,713	165,535	169,176	172,729
Pumping (b)	0.00%						-	-	-	-	-	-
Emergency & Support Services	0.00%						-	-	-	-	-	-
Sewer Direct Costs												
Biosolids Engr Services	0.00%						-	-	-	-	-	-
Biosolids Utilization	0.00%						-	-	-	-	-	-
Biosolids Processing	52.90%						3,802,065	3,866,700	4,048,435	4,169,888	4,261,626	4,351,120
NEWPCP	28.70%						2,062,746	2,097,813	2,196,410	2,262,302	2,312,073	2,360,626
SWWPCP	0.00%						-	-	-	-	-	-
SEWPCP	3.40%						244,367	248,521	260,202	268,008	273,904	279,656
Industrial Waste	0.00%						-	-	-	-	-	-
Sewer Maintenance	0.00%						-	-	-	-	-	-
Inlet Cleaning	0.00%						-	-	-	-	-	-
Interceptors/Flow Control	0.00%						-	-	-	-	-	-
GSI Maintenance	0.00%						-	-	-	-	-	-
Collector System Support	1.80%						129,371	131,570	137,754	141,887	145,008	148,053
Allocated Costs												
Treatment Headquarters (50/50)	1.20%						86,247	87,713	91,836	94,591	96,672	98,702
Machine Shops (50/50)	0.00%						-	-	-	-	-	-
Building Maintenance (50/50)	0.00%						-	-	-	-	-	-
Security (50/50)	0.00%						-	-	-	-	-	-
Operations Admin/Delinquencies/Plumbing. (50/50) (c)	0.00%						-	-	-	-	-	-
Materials Management (50/50)	0.00%						-	-	-	-	-	-
Customer Service (50/50)	0.00%						-	-	-	-	-	-
Warranty Program	0.00%						-	-	-	-	-	-
Meter Shop (50/50)	0.00%						-	-	-	-	-	-
Automotive Maintenance (35/65)	0.00%						-	-	-	-	-	-
Total	100.00%						\$ 7,187,268	\$ 7,309,452	\$ 7,652,996	\$ 7,882,586	\$ 8,056,003	\$ 8,225,179

Cost Center/Expense Class	Escalation Reference	Historical					Study Period				
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Adjustments											
Water Direct Costs											
Baxter Treatment Plant	-										
Queen Lane Treatment Plant	-										
Belmont Treatment Plant	-										
Conveyance Headquarters	-										
Load Control	711,539										
Distribution	150,933										
Pumping (b)	-										
Emergency & Support Services	-										
Sewer Direct Costs											
Biosolids Engr Services	-										
Biosolids Utilization	-										
Biosolids Processing	3,802,065										
NEWPCP	2,062,746										
SWWPCP	-										
SEWPCP	244,367										
Industrial Waste	-										
Sewer Maintenance	-										
Inlet Cleaning	-										
Interceptors/Flow Control	-										
GSI Maintenance	-										
Collector System Support	129,371										
Allocated Costs											
Treatment Headquarters (50/50)	86,247										
Machine Shops (50/50)	-										
Building Maintenance (50/50)	-										
Security (50/50)	-										
Operations Admin/Delinquencies	-										
Materials Management (50/50)	-										
Customer Service (50/50)	-										
Warranty Program	-										
Meter Shop (50/50)	-										
Automotive Maintenance (35/65)	-										
Total	7,187,268										

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected O&M												
Water Direct Costs												
Baxter Treatment Plant						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Queen Lane Treatment Plant						-	-	-	-	-	-	
Belmont Treatment Plant						-	-	-	-	-	-	
Conveyance Headquarters						-	-	-	-	-	-	
Load Control						711,539	723,635	757,646	780,376	797,544	814,292	
Distribution						150,933	153,499	160,713	165,535	169,176	172,729	
Pumping (b)						-	-	-	-	-	-	
Emergency & Support Services						-	-	-	-	-	-	
Sewer Direct Costs												
Biosolids Engr Services						-	-	-	-	-	-	
Biosolids Utilization						-	-	-	-	-	-	
Biosolids Processing						3,802,065	3,866,700	4,048,435	4,169,888	4,261,626	4,351,120	
NEWPCP						2,062,746	2,097,813	2,196,410	2,262,302	2,312,073	2,360,626	
SWWPCP						-	-	-	-	-	-	
SEWPCP						244,367	248,521	260,202	268,008	273,904	279,656	
Industrial Waste						-	-	-	-	-	-	
Sewer Maintenance						-	-	-	-	-	-	
Inlet Cleaning						-	-	-	-	-	-	
Interceptors/Flow Control						-	-	-	-	-	-	
GSI Maintenance						-	-	-	-	-	-	
Collector System Support						129,371	131,570	137,754	141,887	145,008	148,053	
Allocated Costs												
Treatment Headquarters (50/50)						86,247	87,713	91,836	94,591	96,672	98,702	
Machine Shops (50/50)						-	-	-	-	-	-	
Building Maintenance (50/50)						-	-	-	-	-	-	
Security (50/50)						-	-	-	-	-	-	
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						-	-	-	-	-	-	
Materials Management (50/50)						-	-	-	-	-	-	
Customer Service (50/50)						-	-	-	-	-	-	
Warranty Program						-	-	-	-	-	-	
Meter Shop (50/50)						-	-	-	-	-	-	
Automotive Maintenance (35/65)						-	-	-	-	-	-	
Total						\$ 7,187,268	\$ 7,309,452	\$ 7,652,996	\$ 7,882,586	\$ 8,056,003	\$ 8,225,179	
						CHECK	-	-	-	-	-	

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Distribution		Distribution based on Adjusted Costs										
Water Direct Costs												
Baxter Treatment Plant							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Queen Lane Treatment Plant							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Belmont Treatment Plant							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Conveyance Headquarters							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Load Control							9.90%	9.90%	9.90%	9.90%	9.90%	9.90%
Distribution							2.10%	2.10%	2.10%	2.10%	2.10%	2.10%
Pumping (b)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Emergency & Support Services							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Direct Costs												
Biosolids Engr Services							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Utilization							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Processing							52.90%	52.90%	52.90%	52.90%	52.90%	52.90%
NEWPCP							28.70%	28.70%	28.70%	28.70%	28.70%	28.70%
SWWPCP							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SEWPCP							3.40%	3.40%	3.40%	3.40%	3.40%	3.40%
Industrial Waste							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Maintenance							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Inlet Cleaning							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interceptors/Flow Control							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GSI Maintenance							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Collector System Support							1.80%	1.80%	1.80%	1.80%	1.80%	1.80%
Allocated Costs												
Treatment Headquarters (50/50)							1.20%	1.20%	1.20%	1.20%	1.20%	1.20%
Machine Shops (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building Maintenance (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Security (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operations Admin/Delinquencies/Plumbing. (50/50) (c)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Materials Management (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Warranty Program							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meter Shop (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Automotive Maintenance (35/65)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Detailed Allocation of Operations Class 200 Excl. Power and Gas											Direct O&M - 10	
Projected O&M Prior to Adjustments												
Water Direct Costs												
Baxter Treatment Plant	1.98%						\$ 1,954,438	\$ 2,020,498	\$ 2,088,791	\$ 2,176,102	\$ 2,267,063	\$ 2,361,827
Queen Lane Treatment Plant	1.30%						1,277,799	1,320,989	1,365,638	1,422,722	1,482,191	1,544,147
Belmont Treatment Plant	0.94%						926,160	957,464	989,827	1,031,201	1,074,305	1,119,211
Conveyance Headquarters	0.00%						-	-	-	-	-	-
Load Control	2.36%						2,320,684	2,399,123	2,480,214	2,583,886	2,691,893	2,804,414
Distribution	3.27%						3,220,472	3,329,324	3,441,855	3,585,725	3,735,608	3,891,756
Pumping (b)	0.39%						386,270	399,326	412,823	430,079	448,056	466,785
Emergency & Support Services	0.00%						-	-	-	-	-	-
Sewer Direct Costs												
Biosolids Engr Services	0.00%						-	-	-	-	-	-
Biosolids Utilization	0.00%						-	-	-	-	-	-
Biosolids Processing	26.60%						26,204,210	27,089,913	28,005,552	29,176,184	30,395,748	31,666,290
NEWPCP	14.72%						14,501,557	14,991,710	15,498,430	16,146,264	16,821,178	17,524,303
SWWPCP	3.93%						3,874,245	4,005,195	4,140,570	4,313,646	4,493,956	4,681,804
SEWPCP	2.10%						2,072,983	2,143,050	2,215,485	2,308,092	2,404,570	2,505,081
Industrial Waste	0.20%						194,467	201,040	207,835	216,523	225,573	235,002
Sewer Maintenance	3.54%						3,490,639	3,608,623	3,730,594	3,886,533	4,048,990	4,218,238
Inlet Cleaning	0.05%						52,391	54,162	55,992	58,333	60,771	63,312
Interceptors/Flow Control	4.46%						4,391,240	4,539,664	4,693,105	4,889,276	5,093,648	5,306,563
GSI Maintenance	7.77%						7,652,322	7,910,971	8,178,361	8,520,217	8,876,362	9,247,394
Collector System Support	0.56%						550,546	569,154	588,392	612,987	638,610	665,303
Allocated Costs												
Treatment Headquarters (50/50)	0.37%						364,959	377,295	390,047	406,351	423,337	441,032
Machine Shops (50/50)	0.00%						-	-	-	-	-	-
Building Maintenance (50/50)	0.00%						-	-	-	-	-	-
Security (50/50)	0.00%						-	-	-	-	-	-
Operations Admin/Delinquencies/Plumbing. (50/50) (c)	20.83%						20,518,003	21,211,512	21,928,461	22,845,070	23,799,994	24,794,834
Materials Management (50/50)	0.09%						87,022	89,963	93,004	96,892	100,942	105,161
Customer Service (50/50)	4.52%						4,448,766	4,599,134	4,754,585	4,953,327	5,160,376	5,376,079
Warranty Program	0.00%						-	-	-	-	-	-
Meter Shop (50/50)	0.02%						15,984	16,524	17,083	17,797	18,541	19,316
Automotive Maintenance (35/65)	0.00%						-	-	-	-	-	-
Total	100.00%						\$ 98,505,158	\$ 101,834,632	\$ 105,276,643	\$ 109,677,206	\$ 114,261,714	\$ 119,037,853

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Adjustments												
Water Direct Costs												
Baxter Treatment Plant	1,954,438											
Queen Lane Treatment Plant	1,277,799											
Belmont Treatment Plant	926,160											
Conveyance Headquarters	-											
Load Control	2,320,684						-	488,584	505,098	526,211	548,207	571,122
Distribution	3,220,472											
Pumping (b)	386,270											
Emergency & Support Services	-											
Sewer Direct Costs												
Biosolids Engr Services	-											
Biosolids Utilization	-											
Biosolids Processing	26,204,210											
NEWPCP	14,501,557											
SWWPCP	3,874,245						-	2,652,312	2,741,960	2,856,574	2,975,979	3,100,375
SEWPCP	2,072,983											
Industrial Waste	194,467											
Sewer Maintenance	3,490,639											
Inlet Cleaning	52,391											
Interceptors/Flow Control	4,391,240						-	532,667	550,671	573,689	597,669	622,651
GSI Maintenance	7,652,322											
Collector System Support	550,546											
Allocated Costs												
Treatment Headquarters (50/50)	364,959											
Machine Shops (50/50)	-											
Building Maintenance (50/50)	-											
Security (50/50)	-											
Operations Admin/Delinquencies	20,518,003											
Materials Management (50/50)	87,022											
Customer Service (50/50)	4,448,766											
Warranty Program	-											
Meter Shop (50/50)	15,984											
Automotive Maintenance (35/65)	-											
Total	98,505,157						-	3,673,562	3,797,729	3,956,474	4,121,854	4,294,148

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected O&M												
Water Direct Costs												
Baxter Treatment Plant						\$ 1,954,438	\$ 2,020,498	\$ 2,088,791	\$ 2,176,102	\$ 2,267,063	\$ 2,361,827	
Queen Lane Treatment Plant						1,277,799	1,320,989	1,365,638	1,422,722	1,482,191	1,544,147	
Belmont Treatment Plant						926,160	957,464	989,827	1,031,201	1,074,305	1,119,211	
Conveyance Headquarters						-	-	-	-	-	-	
Load Control						2,320,684	2,887,707	2,985,311	3,110,097	3,240,099	3,375,536	
Distribution						3,220,472	3,329,324	3,441,855	3,585,725	3,735,608	3,891,756	
Pumping (b)						386,270	399,326	412,823	430,079	448,056	466,785	
Emergency & Support Services						-	-	-	-	-	-	
Sewer Direct Costs												
Biosolids Engr Services						-	-	-	-	-	-	
Biosolids Utilization						-	-	-	-	-	-	
Biosolids Processing						26,204,210	27,089,913	28,005,552	29,176,184	30,395,748	31,666,290	
NEWPCP						14,501,557	14,991,710	15,498,430	16,146,264	16,821,178	17,524,303	
SWWPCP						3,874,245	6,657,506	6,882,530	7,170,220	7,469,935	7,782,178	
SEWPCP						2,072,983	2,143,050	2,215,485	2,308,092	2,404,570	2,505,081	
Industrial Waste						194,467	201,040	207,835	216,523	225,573	235,002	
Sewer Maintenance						3,490,639	3,608,623	3,730,594	3,886,533	4,048,990	4,218,238	
Inlet Cleaning						52,391	54,162	55,992	58,333	60,771	63,312	
Interceptors/Flow Control						4,391,240	5,072,330	5,243,775	5,462,965	5,691,317	5,929,214	
GSI Maintenance						7,652,322	7,910,971	8,178,361	8,520,217	8,876,362	9,247,394	
Collector System Support						550,546	569,154	588,392	612,987	638,610	665,303	
Allocated Costs												
Treatment Headquarters (50/50)						364,959	377,295	390,047	406,351	423,337	441,032	
Machine Shops (50/50)						-	-	-	-	-	-	
Building Maintenance (50/50)						-	-	-	-	-	-	
Security (50/50)						-	-	-	-	-	-	
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						20,518,003	21,211,512	21,928,461	22,845,070	23,799,994	24,794,834	
Materials Management (50/50)						87,022	89,963	93,004	96,892	100,942	105,161	
Customer Service (50/50)						4,448,766	4,599,134	4,754,585	4,953,327	5,160,376	5,376,079	
Warranty Program						-	-	-	-	-	-	
Meter Shop (50/50)						15,984	16,524	17,083	17,797	18,541	19,316	
Automotive Maintenance (35/65)						-	-	-	-	-	-	
Total						\$ 98,505,158	\$ 105,508,194	\$ 109,074,371	\$ 113,633,680	\$ 118,383,568	\$ 123,332,001	
								CHECK				

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Distribution		Distribution based on Adjusted Costs										
Water Direct Costs												
Baxter Treatment Plant							1.98%	1.92%	1.92%	1.92%	1.92%	1.92%
Queen Lane Treatment Plant							1.30%	1.25%	1.25%	1.25%	1.25%	1.25%
Belmont Treatment Plant							0.94%	0.91%	0.91%	0.91%	0.91%	0.91%
Conveyance Headquarters							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Load Control							2.36%	2.74%	2.74%	2.74%	2.74%	2.74%
Distribution							3.27%	3.16%	3.16%	3.16%	3.16%	3.16%
Pumping (b)							0.39%	0.38%	0.38%	0.38%	0.38%	0.38%
Emergency & Support Services							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Direct Costs												
Biosolids Engr Services							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Utilization							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Processing							26.60%	25.68%	25.68%	25.68%	25.68%	25.68%
NEWPCP							14.72%	14.21%	14.21%	14.21%	14.21%	14.21%
SWWPCP							3.93%	6.31%	6.31%	6.31%	6.31%	6.31%
SEWPCP							2.10%	2.03%	2.03%	2.03%	2.03%	2.03%
Industrial Waste							0.20%	0.19%	0.19%	0.19%	0.19%	0.19%
Sewer Maintenance							3.54%	3.42%	3.42%	3.42%	3.42%	3.42%
Inlet Cleaning							0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Interceptors/Flow Control							4.46%	4.81%	4.81%	4.81%	4.81%	4.81%
GSI Maintenance							7.77%	7.50%	7.50%	7.50%	7.50%	7.50%
Collector System Support							0.56%	0.54%	0.54%	0.54%	0.54%	0.54%
Allocated Costs												
Treatment Headquarters (50/50)							0.37%	0.36%	0.36%	0.36%	0.36%	0.36%
Machine Shops (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building Maintenance (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Security (50/50)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operations Admin/Delinquencies/Plumbing. (50/50) (c)							20.83%	20.10%	20.10%	20.10%	20.10%	20.10%
Materials Management (50/50)							0.09%	0.09%	0.09%	0.09%	0.09%	0.09%
Customer Service (50/50)							4.52%	4.36%	4.36%	4.36%	4.36%	4.36%
Warranty Program							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meter Shop (50/50)							0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Automotive Maintenance (35/65)							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period				
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Detailed Allocation of Operations Chemicals											Direct O&M - 11
Projected O&M Prior to Adjustments						Adjustments					
Water Direct Costs											
Baxter Treatment Plant		2,800,000									
Queen Lane Treatment Plant		2,250,000									
Belmont Treatment Plant		2,750,000									
Conveyance Headquarters		-									
Load Control		-									
Distribution		25,000									
Pumping (b)		3,000									
Emergency & Support Services		-									
Sewer Direct Costs											
Biosolids Engr Services		-									
Biosolids Utilization		-									
Biosolids Processing		-									
NEWPCP		1,900,000									
SWWPCP		1,545,000									
SEWPCP		947,313									
Industrial Waste		-									
Sewer Maintenance		5,000									
Inlet Cleaning		2,000									
Interceptors/Flow Control		1,800,000									
GSI Maintenance		13,000									
Collector System Support		-									
Allocated Costs											
Treatment Headquarters (50/50)		40,750,000									
Machine Shops (50/50)		-									
Building Maintenance (50/50)		-									
Security (50/50)		-									
Operations Admin/Delinquencies		-									
Materials Management (50/50)		15,000									
Customer Service (50/50)		-									
Warranty Program		-									
Meter Shop (50/50)		-									
Automotive Maintenance (35/65)		-									
Total		54,805,313									

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Distribution based on Adjusted Costs												
Water Direct Costs												
Baxter Treatment Plant						5.11%	5.11%	5.11%	5.11%	5.11%	5.11%	5.11%
Queen Lane Treatment Plant						4.11%	4.11%	4.11%	4.11%	4.11%	4.11%	4.11%
Belmont Treatment Plant						5.02%	5.02%	5.02%	5.02%	5.02%	5.02%	5.02%
Conveyance Headquarters						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Load Control						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Distribution						0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Pumping (b)						0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Emergency & Support Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Direct Costs												
Biosolids Engr Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Utilization						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Processing						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NEWPCP						3.47%	3.47%	3.47%	3.47%	3.47%	3.47%	3.47%
SWWPCP						2.82%	2.82%	2.82%	2.82%	2.82%	2.82%	2.82%
SEWPCP						1.73%	1.73%	1.73%	1.73%	1.73%	1.73%	1.73%
Industrial Waste						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Maintenance						0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Inlet Cleaning						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interceptors/Flow Control						3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%
GSI Maintenance						0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Collector System Support						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Allocated Costs												
Treatment Headquarters (50/50)						74.35%	74.35%	74.35%	74.35%	74.35%	74.35%	74.35%
Machine Shops (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building Maintenance (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Security (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Materials Management (50/50)						0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Customer Service (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Warranty Program						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meter Shop (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Automotive Maintenance (35/65)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Detailed Allocation of Operations Class 300 Excl. Chemicals												
Projected O&M Prior to Adjustments											Direct O&M - 12	
Water Direct Costs												
Baxter Treatment Plant	9.18%						\$ 2,026,739	\$ 2,095,243	\$ 2,166,062	\$ 2,256,603	\$ 2,350,929	\$ 2,449,198
Queen Lane Treatment Plant	4.88%						1,075,852	1,112,216	1,149,809	1,197,871	1,247,942	1,300,106
Belmont Treatment Plant	3.18%						701,786	725,506	750,028	781,380	814,041	848,068
Conveyance Headquarters	0.00%						-	-	-	-	-	-
Load Control	0.74%						163,033	168,544	174,240	181,524	189,111	197,016
Distribution	1.65%						363,501	375,787	388,489	404,728	421,645	439,270
Pumping (b)	2.01%						444,409	459,430	474,959	494,812	515,495	537,043
Emergency & Support Services	0.00%						-	-	-	-	-	-
Sewer Direct Costs												
Biosolids Engr Services	0.00%						-	-	-	-	-	-
Biosolids Utilization	0.00%						-	-	-	-	-	-
Biosolids Processing	0.09%						20,689	21,388	22,111	23,035	23,998	25,001
NEWPCP	10.20%						2,250,185	2,326,241	2,404,868	2,505,392	2,610,117	2,719,220
SWWPCP	5.75%						1,267,850	1,310,703	1,355,005	1,411,644	1,470,651	1,532,124
SEWPCP	7.26%						1,602,605	1,656,773	1,712,772	1,784,366	1,858,952	1,936,657
Industrial Waste	0.30%						67,034	69,300	71,642	74,637	77,757	81,007
Sewer Maintenance	1.95%						429,513	444,031	459,039	478,227	498,216	519,042
Inlet Cleaning	0.41%						91,034	94,111	97,292	101,359	105,595	110,009
Interceptors/Flow Control	4.68%						1,032,817	1,067,726	1,103,815	1,149,955	1,198,023	1,248,100
GSI Maintenance	3.38%						745,648	770,851	796,906	830,216	864,919	901,073
Collector System Support	0.00%						-	-	-	-	-	-
Allocated Costs												
Treatment Headquarters (50/50)	0.04%						9,103	9,411	9,729	10,135	10,559	11,000
Machine Shops (50/50)	0.00%						-	-	-	-	-	-
Building Maintenance (50/50)	0.00%						-	-	-	-	-	-
Security (50/50)	0.00%						-	-	-	-	-	-
Operations Admin/Delinquencies/Plumbing. (50/50) (c)	1.06%						234,205	242,121	250,305	260,768	271,668	283,023
Materials Management (50/50)	42.99%						9,485,563	9,806,175	10,137,624	10,561,377	11,002,842	11,462,761
Customer Service (50/50)	0.06%						14,069	14,545	15,036	15,665	16,319	17,002
Warranty Program	0.00%						-	-	-	-	-	-
Meter Shop (50/50)	0.18%						40,551	41,922	43,339	45,150	47,037	49,004
Automotive Maintenance (35/65)	0.00%						-	-	-	-	-	-
Total	100.00%						\$ 22,066,186	\$ 22,812,023	\$ 23,583,070	\$ 24,568,842	\$ 25,595,820	\$ 26,665,725

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Adjustments												
Water Direct Costs												
Baxter Treatment Plant		2,026,739										
Queen Lane Treatment Plant		1,075,852										
Belmont Treatment Plant		701,786										
Conveyance Headquarters		-										
Load Control		163,033										
Distribution		363,501										
Pumping (b)		444,409										
Emergency & Support Services		-										
Sewer Direct Costs												
Biosolids Engr Services		-										
Biosolids Utilization		-										
Biosolids Processing		20,689										
NEWPCP		2,250,185										
SWWPCP		1,267,850										
SEWPCP		1,602,605										
Industrial Waste		67,034										
Sewer Maintenance		429,513										
Inlet Cleaning		91,034										
Interceptors/Flow Control		1,032,817										
GSI Maintenance		745,648										
Collector System Support		-										
Allocated Costs												
Treatment Headquarters (50/50)		9,103										
Machine Shops (50/50)		-										
Building Maintenance (50/50)		-										
Security (50/50)		-										
Operations Admin/Delinquencies		234,205										
Materials Management (50/50)		9,485,563										
Customer Service (50/50)		14,069										
Warranty Program		-										
Meter Shop (50/50)		40,551					-	-	-	-	-	-
Automotive Maintenance (35/65)		-										
Total		22,066,186					-	-	-	-	-	-

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected O&M												
Water Direct Costs												
Baxter Treatment Plant						\$ 2,026,739	\$ 2,095,243	\$ 2,166,062	\$ 2,256,603	\$ 2,350,929	\$ 2,449,198	
Queen Lane Treatment Plant						1,075,852	1,112,216	1,149,809	1,197,871	1,247,942	1,300,106	
Belmont Treatment Plant						701,786	725,506	750,028	781,380	814,041	848,068	
Conveyance Headquarters						-	-	-	-	-	-	
Load Control						163,033	168,544	174,240	181,524	189,111	197,016	
Distribution						363,501	375,787	388,489	404,728	421,645	439,270	
Pumping (b)						444,409	459,430	474,959	494,812	515,495	537,043	
Emergency & Support Services						-	-	-	-	-	-	
Sewer Direct Costs												
Biosolids Engr Services						-	-	-	-	-	-	
Biosolids Utilization						-	-	-	-	-	-	
Biosolids Processing						20,689	21,388	22,111	23,035	23,998	25,001	
NEWPCP						2,250,185	2,326,241	2,404,868	2,505,392	2,610,117	2,719,220	
SWWPCP						1,267,850	1,310,703	1,355,005	1,411,644	1,470,651	1,532,124	
SEWPCP						1,602,605	1,656,773	1,712,772	1,784,366	1,858,952	1,936,657	
Industrial Waste						67,034	69,300	71,642	74,637	77,757	81,007	
Sewer Maintenance						429,513	444,031	459,039	478,227	498,216	519,042	
Inlet Cleaning						91,034	94,111	97,292	101,359	105,595	110,009	
Interceptors/Flow Control						1,032,817	1,067,726	1,103,815	1,149,955	1,198,023	1,248,100	
GSI Maintenance						745,648	770,851	796,906	830,216	864,919	901,073	
Collector System Support						-	-	-	-	-	-	
Allocated Costs												
Treatment Headquarters (50/50)						9,103	9,411	9,729	10,135	10,559	11,000	
Machine Shops (50/50)						-	-	-	-	-	-	
Building Maintenance (50/50)						-	-	-	-	-	-	
Security (50/50)						-	-	-	-	-	-	
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						234,205	242,121	250,305	260,768	271,668	283,023	
Materials Management (50/50)						9,485,563	9,806,175	10,137,624	10,561,377	11,002,842	11,462,761	
Customer Service (50/50)						14,069	14,545	15,036	15,665	16,319	17,002	
Warranty Program						-	-	-	-	-	-	
Meter Shop (50/50)						40,551	41,922	43,339	45,150	47,037	49,004	
Automotive Maintenance (35/65)						-	-	-	-	-	-	
Total						\$ 22,066,186	\$ 22,812,023	\$ 23,583,070	\$ 24,568,842	\$ 25,595,820	\$ 26,665,725	

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Distribution												
Water Direct Costs												
Baxter Treatment Plant						9.18%	9.18%	9.18%	9.18%	9.18%	9.18%	
Queen Lane Treatment Plant						4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	
Belmont Treatment Plant						3.18%	3.18%	3.18%	3.18%	3.18%	3.18%	
Conveyance Headquarters						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Load Control						0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	
Distribution						1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	
Pumping (b)						2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	
Emergency & Support Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Sewer Direct Costs												
Biosolids Engr Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Biosolids Utilization						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Biosolids Processing						0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	
NEWPCP						10.20%	10.20%	10.20%	10.20%	10.20%	10.20%	
SWWPCP						5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	
SEWPCP						7.26%	7.26%	7.26%	7.26%	7.26%	7.26%	
Industrial Waste						0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
Sewer Maintenance						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
Inlet Cleaning						0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	
Interceptors/Flow Control						4.68%	4.68%	4.68%	4.68%	4.68%	4.68%	
GSI Maintenance						3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	
Collector System Support						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Allocated Costs												
Treatment Headquarters (50/50)						0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
Machine Shops (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Building Maintenance (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Security (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						1.06%	1.06%	1.06%	1.06%	1.06%	1.06%	
Materials Management (50/50)						42.99%	42.99%	42.99%	42.99%	42.99%	42.99%	
Customer Service (50/50)						0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	
Warranty Program						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Meter Shop (50/50)						0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	
Automotive Maintenance (35/65)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Total						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Detailed Allocation of Operations Class 400											Direct O&M - 13	
Projected O&M Prior to Adjustments												
Water Direct Costs												
Baxter Treatment Plant	3.64%						\$ 137,683	\$ 140,519	\$ 143,414	\$ 151,503	\$ 160,047	\$ 169,074
Queen Lane Treatment Plant	2.96%						111,914	114,219	116,572	123,147	130,093	137,430
Belmont Treatment Plant	1.25%						47,121	48,092	49,082	51,851	54,775	57,864
Conveyance Headquarters	0.00%						-	-	-	-	-	-
Load Control	0.53%						19,879	20,289	20,706	21,874	23,108	24,411
Distribution	4.09%						154,536	157,720	160,969	170,047	179,638	189,769
Pumping (b)	1.01%						38,286	39,075	39,880	42,129	44,505	47,015
Emergency & Support Services	0.00%						-	-	-	-	-	-
Sewer Direct Costs												
Biosolids Engr Services	0.00%						-	-	-	-	-	-
Biosolids Utilization	0.00%						-	-	-	-	-	-
Biosolids Processing	0.00%						-	-	-	-	-	-
NEWPCP	6.58%						248,860	253,987	259,219	273,839	289,283	305,599
SWWPCP	5.43%						205,420	209,652	213,971	226,039	238,787	252,255
SEWPCP	2.17%						82,094	83,785	85,511	90,334	95,429	100,811
Industrial Waste	0.06%						2,209	2,255	2,301	2,431	2,568	2,713
Sewer Maintenance	1.40%						53,012	54,104	55,219	58,333	61,623	65,098
Inlet Cleaning	0.31%						11,780	12,023	12,270	12,962	13,693	14,466
Interceptors/Flow Control	1.44%						54,484	55,606	56,752	59,953	63,334	66,906
GSI Maintenance	2.08%						78,781	80,404	82,060	86,688	91,578	96,743
Collector System Support	0.00%						-	-	-	-	-	-
Allocated Costs												
Treatment Headquarters (50/50)	2.94%						111,177	113,467	115,805	122,336	129,236	136,525
Machine Shops (50/50)	0.00%						-	-	-	-	-	-
Building Maintenance (50/50)	0.00%						-	-	-	-	-	-
Security (50/50)	0.00%						-	-	-	-	-	-
Operations Admin/Delinquencies/Plumbing. (50/50) (c)	62.35%						2,357,548	2,406,114	2,455,680	2,594,180	2,740,492	2,895,055
Materials Management (50/50)	1.56%						58,902	60,115	61,354	64,814	68,470	72,331
Customer Service (50/50)	0.06%						2,209	2,255	2,301	2,431	2,568	2,713
Warranty Program	0.00%						-	-	-	-	-	-
Meter Shop (50/50)	0.14%						5,154	5,260	5,369	5,671	5,991	6,329
Automotive Maintenance (35/65)	0.00%						-	-	-	-	-	-
Total	100.00%						\$ 3,781,050	\$ 3,858,939	\$ 3,938,434	\$ 4,160,561	\$ 4,395,217	\$ 4,643,107

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Adjustments												
Water Direct Costs												
Baxter Treatment Plant	137,683											
Queen Lane Treatment Plant	111,914											
Belmont Treatment Plant	47,121											
Conveyance Headquarters	-											
Load Control	19,879											
Distribution	154,536											
Pumping (b)	38,286											
Emergency & Support Services	-											
Sewer Direct Costs												
Biosolids Engr Services	-											
Biosolids Utilization	-											
Biosolids Processing	-											
NEWPCP	248,860											
SWWPCP	205,420											
SEWPCP	82,094											
Industrial Waste	2,209											
Sewer Maintenance	53,012											
Inlet Cleaning	11,780											
Interceptors/Flow Control	54,484											
GSI Maintenance	78,781											
Collector System Support	-											
Allocated Costs												
Treatment Headquarters (50/50)	111,177											
Machine Shops (50/50)	-											
Building Maintenance (50/50)	-											
Security (50/50)	-											
Operations Admin/Delinquencies	2,357,547						-	3,144,623	3,209,403	3,390,413	3,581,632	3,783,636
Materials Management (50/50)	58,902											
Customer Service (50/50)	2,209											
Warranty Program	-											
Meter Shop (50/50)	5,154											
Automotive Maintenance (35/65)	-											
Total	3,781,048						-	3,144,623	3,209,403	3,390,413	3,581,632	3,783,636

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected O&M												
Water Direct Costs												
Baxter Treatment Plant						\$ 137,683	\$ 140,519	\$ 143,414	\$ 151,503	\$ 160,047	\$ 169,074	
Queen Lane Treatment Plant						111,914	114,219	116,572	123,147	130,093	137,430	
Belmont Treatment Plant						47,121	48,092	49,082	51,851	54,775	57,864	
Conveyance Headquarters						-	-	-	-	-	-	
Load Control						19,879	20,289	20,706	21,874	23,108	24,411	
Distribution						154,536	157,720	160,969	170,047	179,638	189,769	
Pumping (b)						38,286	39,075	39,880	42,129	44,505	47,015	
Emergency & Support Services						-	-	-	-	-	-	
Sewer Direct Costs												
Biosolids Engr Services						-	-	-	-	-	-	
Biosolids Utilization						-	-	-	-	-	-	
Biosolids Processing						-	-	-	-	-	-	
NEWPCP						248,860	253,987	259,219	273,839	289,283	305,599	
SWWPCP						205,420	209,652	213,971	226,039	238,787	252,255	
SEWPCP						82,094	83,785	85,511	90,334	95,429	100,811	
Industrial Waste						2,209	2,255	2,301	2,431	2,568	2,713	
Sewer Maintenance						53,012	54,104	55,219	58,333	61,623	65,098	
Inlet Cleaning						11,780	12,023	12,270	12,962	13,693	14,466	
Interceptors/Flow Control						54,484	55,606	56,752	59,953	63,334	66,906	
GSI Maintenance						78,781	80,404	82,060	86,688	91,578	96,743	
Collector System Support						-	-	-	-	-	-	
Allocated Costs												
Treatment Headquarters (50/50)						111,177	113,467	115,805	122,336	129,236	136,525	
Machine Shops (50/50)						-	-	-	-	-	-	
Building Maintenance (50/50)						-	-	-	-	-	-	
Security (50/50)						-	-	-	-	-	-	
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						2,357,548	5,550,737	5,665,082	5,984,593	6,322,124	6,678,692	
Materials Management (50/50)						58,902	60,115	61,354	64,814	68,470	72,331	
Customer Service (50/50)						2,209	2,255	2,301	2,431	2,568	2,713	
Warranty Program						-	-	-	-	-	-	
Meter Shop (50/50)						5,154	5,260	5,369	5,671	5,991	6,329	
Automotive Maintenance (35/65)						-	-	-	-	-	-	
Total						\$ 3,781,050	\$ 7,003,563	\$ 7,147,836	\$ 7,550,974	\$ 7,976,849	\$ 8,426,743	
											CHECK	

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Distribution												
Water Direct Costs												
Baxter Treatment Plant						3.64%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%
Queen Lane Treatment Plant						2.96%	1.63%	1.63%	1.63%	1.63%	1.63%	1.63%
Belmont Treatment Plant						1.25%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%
Conveyance Headquarters						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Load Control						0.53%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%
Distribution						4.09%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Pumping (b)						1.01%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
Emergency & Support Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Direct Costs												
Biosolids Engr Services						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Utilization						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Biosolids Processing						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NEWPCP						6.58%	3.63%	3.63%	3.63%	3.63%	3.63%	3.63%
SWWPCP						5.43%	2.99%	2.99%	2.99%	2.99%	2.99%	2.99%
SEWPCP						2.17%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%
Industrial Waste						0.06%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Sewer Maintenance						1.40%	0.77%	0.77%	0.77%	0.77%	0.77%	0.77%
Inlet Cleaning						0.31%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%
Interceptors/Flow Control						1.44%	0.79%	0.79%	0.79%	0.79%	0.79%	0.79%
GSI Maintenance						2.08%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%
Collector System Support						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Allocated Costs												
Treatment Headquarters (50/50)						2.94%	1.62%	1.62%	1.62%	1.62%	1.62%	1.62%
Machine Shops (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building Maintenance (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Security (50/50)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operations Admin/Delinquencies/Plumbing. (50/50) (c)						62.35%	79.26%	79.26%	79.26%	79.26%	79.26%	79.26%
Materials Management (50/50)						1.56%	0.86%	0.86%	0.86%	0.86%	0.86%	0.86%
Customer Service (50/50)						0.06%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Warranty Program						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Meter Shop (50/50)						0.14%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%
Automotive Maintenance (35/65)						0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
PWD Projected Direct O&M Budget												Direct O&M - 14	
Human Resources and Administration													
100	Salaries & Wages	Labor	\$ 9,675,002	\$ 10,039,053	\$ 10,418,185	\$ 13,430,518	\$ 11,801,201	\$ 12,147,086	\$ 12,551,281	\$ 12,991,016	\$ 13,445,861	\$ 13,916,346	\$ 14,403,018
200	Services	Other 200	3,083,000	5,238,000	5,243,000	5,411,000	7,399,292	9,237,302	9,549,523	9,872,297	10,284,959	10,714,870	11,162,752
300	Materials and Supplies	Other 300	858,000	1,222,500	1,226,000	1,221,000	1,375,470	1,168,840	1,208,347	1,249,189	1,301,405	1,355,804	1,412,476
400	Equipment	Other 400	108,000	676,000	699,000	946,000	896,095	1,462,920	1,493,056	1,523,813	1,609,756	1,700,546	1,796,457
500	Indemnities	Indemnities	100,000	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Human Resources and Administration			\$ 13,824,002	\$ 17,175,553	\$ 17,586,185	\$ 21,008,518	\$ 21,472,058	\$ 24,016,148	\$ 24,802,206	\$ 25,636,314	\$ 26,641,981	\$ 27,687,566	\$ 28,774,703
Finance													
100	Salaries & Wages	Labor	\$ 4,675,000	\$ 7,672,958	\$ 8,029,177	\$ 8,308,758	\$ 8,452,000	\$ 8,273,899	\$ 8,644,094	\$ 8,995,721	\$ 9,310,341	\$ 9,635,847	\$ 9,973,338
200	Services	Other 200	7,870,000	7,723,500	7,635,974	9,351,000	9,304,750	10,446,640	10,799,736	11,164,768	11,631,455	12,117,650	12,624,167
2xx	SMIP/GARP	Constant	25,000,000	15,000,000	25,000,000	25,000,000	20,000,000	15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
300	Materials and Supplies	Other 300	68,000	58,000	58,000	52,000	63,500	63,500	65,646	67,865	70,702	73,657	76,736
400	Equipment	Other 400	42,000	38,000	38,000	1,000	1,000	1,000	1,021	1,042	1,100	1,162	1,228
500	Indemnities	Indemnities	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
800	Transfers	Transfers	11,000,000	12,000,000	7,700,000	7,900,000	8,400,000	8,400,000	12,493,247	12,915,519	13,455,387	14,017,823	14,603,768
Subtotal Finance			\$ 48,665,000	\$ 42,502,458	\$ 48,471,151	\$ 50,622,758	\$ 46,231,250	\$ 42,195,039	\$ 47,013,744	\$ 58,154,914	\$ 59,478,986	\$ 60,856,139	\$ 62,289,237
Construction and Engineering													
100	Salaries & Wages	Labor	\$ 3,716,360	\$ 5,164,544	\$ 6,488,450	\$ 8,196,392	\$ 10,510,688	\$ 13,064,810	\$ 15,407,045	\$ 17,824,097	\$ 20,391,224	\$ 23,116,869	\$ 26,008,039
200	Services	Other 200	1,201,000	1,605,500	1,763,500	1,786,000	2,129,000	2,286,000	2,363,267	2,443,145	2,545,269	2,651,661	2,762,500
300	Materials and Supplies	Other 300	116,500	97,000	103,000	110,000	103,200	103,200	106,688	110,294	114,905	119,708	124,711
400	Equipment	Other 400	235,000	206,000	206,000	221,000	206,000	207,500	211,775	216,137	228,327	241,205	254,809
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Construction and Engineering			\$ 5,268,860	\$ 7,073,044	\$ 8,560,950	\$ 10,313,392	\$ 12,948,888	\$ 15,661,510	\$ 18,088,775	\$ 20,593,673	\$ 23,279,724	\$ 26,129,443	\$ 29,150,059
Operations													
100	Salaries & Wages	Labor	\$ 87,136,263	\$ 91,633,042	\$ 93,513,321	\$ 98,878,657	\$ 99,931,945	\$ 104,785,312	\$ 108,690,463	\$ 113,727,182	\$ 117,790,789	\$ 122,072,543	\$ 126,461,630
200	Services	Other 200	92,595,300	100,715,250	98,407,422	104,346,502	101,570,822	110,932,066	118,355,132	122,355,535	127,469,997	132,798,243	138,349,209
220	Power	Energy	17,408,000	18,903,000	18,903,000	21,739,000	24,075,000	24,075,000	25,639,875	26,332,152	26,964,123	27,665,190	28,550,477
221	Gas	Gas	4,685,000	5,124,000	5,380,200	8,614,800	10,250,000	10,250,000	10,424,250	10,914,190	11,241,615	11,488,931	11,730,199
300	Materials and Supplies	Other 300	20,796,766	20,408,000	22,040,500	22,077,500	23,323,329	26,663,570	27,564,799	28,496,489	29,687,642	30,928,586	32,221,400
307	Chemicals	Chemicals	23,378,000	26,171,000	26,171,000	36,925,830	51,249,166	54,805,313	54,805,313	54,805,313	56,959,162	59,197,657	61,524,125
400	Equipment	Other 400	6,885,434	2,363,000	10,254,500	4,615,500	5,115,000	5,135,389	8,385,801	8,558,549	9,041,251	9,551,178	10,089,864
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Operations			\$ 252,884,763	\$ 265,317,292	\$ 274,669,943	\$ 297,197,789	\$ 315,515,262	\$ 336,646,650	\$ 353,865,633	\$ 365,189,410	\$ 379,154,579	\$ 393,702,327	\$ 408,926,904
Planning & Environmental Services													
100	Salaries & Wages	Labor	\$ 16,906,740	\$ 17,955,633	\$ 21,602,592	\$ 22,165,097	\$ 24,594,999	\$ 25,604,058	\$ 26,857,423	\$ 28,522,375	\$ 29,521,104	\$ 30,554,235	\$ 31,623,903
200	Services	Other 200	18,142,850	16,160,000	16,654,600	18,318,000	18,928,000	27,456,500	34,282,568	35,441,319	36,922,766	38,466,138	40,074,022
300	Materials and Supplies	Other 300	1,547,200	1,640,000	1,775,000	1,852,000	1,923,000	2,893,200	2,990,990	3,092,086	3,221,335	3,355,987	3,496,267
400	Equipment	Other 400	403,000	519,800	543,800	887,000	1,175,000	1,112,000	1,134,907	1,158,286	1,223,614	1,292,625	1,365,530
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Planning & Environmental Services			\$ 36,999,790	\$ 36,275,433	\$ 40,575,992	\$ 43,222,097	\$ 46,620,999	\$ 57,065,758	\$ 65,265,889	\$ 68,214,066	\$ 70,888,818	\$ 73,668,985	\$ 76,559,722

Cost Center/Expense Class	Escalation Reference	Historical					Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Public Affairs													
100	Salaries & Wages	Labor	\$ 5,245,060	\$ 5,600,810	\$ 6,145,116	\$ 6,245,368	\$ 6,760,418	\$ 6,174,263	\$ 6,368,093	\$ 6,591,110	\$ 6,821,808	\$ 7,060,455	\$ 7,307,330
200	Services	Other 200	7,810,000	6,056,000	6,321,527	7,166,000	7,435,000	7,413,833	7,664,421	7,923,478	8,254,679	8,599,725	8,959,193
300	Materials and Supplies	Other 300	384,000	557,000	557,000	557,000	557,000	487,000	503,461	520,478	542,234	564,899	588,512
400	Equipment	Other 400	16,000	9,000	9,000	9,000	9,000	9,000	9,185	9,375	9,903	10,462	11,052
500	Indemnities	Indemnities	505,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Public Affairs			\$ 13,960,060	\$ 12,722,810	\$ 13,532,643	\$ 14,477,368	\$ 15,261,418	\$ 14,584,096	\$ 15,045,159	\$ 15,544,440	\$ 16,128,624	\$ 16,735,541	\$ 17,366,087
PWD Operating and Maintenance Expenses Summary													
100	Salaries & Wages		\$ 127,354,425	\$ 138,066,040	\$ 146,196,841	\$ 157,224,791	\$ 162,051,251	\$ 170,049,429	\$ 178,518,399	\$ 188,651,500	\$ 197,281,126	\$ 206,356,296	\$ 215,777,258
200	Services		130,702,150	137,498,250	136,026,023	146,378,502	146,766,864	167,772,341	183,014,647	189,200,542	197,109,124	205,348,286	213,931,844
220	Power		17,408,000	18,903,000	18,903,000	21,739,000	24,075,000	24,075,000	25,639,875	26,332,152	26,964,123	27,665,190	28,550,477
221	Gas		4,685,000	5,124,000	5,380,200	8,614,800	10,250,000	10,250,000	10,424,250	10,914,190	11,241,615	11,488,931	11,730,199
2xx	SMIP/GARP		25,000,000	15,000,000	25,000,000	25,000,000	20,000,000	15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
300	Materials and Supplies		23,770,466	23,982,500	25,759,500	25,869,500	27,345,499	31,379,310	32,439,931	33,536,400	34,938,222	36,398,640	37,920,103
307	Chemicals		23,378,000	26,171,000	26,171,000	36,925,830	51,249,166	54,805,313	54,805,313	54,805,313	56,959,162	59,197,657	61,524,125
400	Equipment		7,689,434	3,811,800	11,750,300	6,679,500	7,402,095	7,927,809	11,235,745	11,467,202	12,113,952	12,797,179	13,518,939
500	Indemnities		615,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000
800	Transfers		11,000,000	12,000,000	7,700,000	7,900,000	8,400,000	8,400,000	12,493,247	12,915,519	13,455,387	14,017,823	14,603,768
Total PWD Operating and Maintenance Expenses Summary			\$ 371,602,475	\$ 381,066,590	\$ 403,396,864	\$ 436,841,923	\$ 458,049,875	\$ 490,169,202	\$ 524,081,406	\$ 553,332,816	\$ 575,572,712	\$ 598,780,000	\$ 623,066,712
CHECK			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual / Budget			91.0%	90.9%	89.1%	92.0%	89.4%	92.5%	92.7%	92.9%	92.9%	92.9%	92.9%

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OTHER DEPT O&M

Index	Description	Table
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Cost Center/Expense Class	Escalation Reference	Historical					Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Other Department O&M												Other Dept O&M - 1	
Division of Technology													
100	Salaries & Wages	Labor	\$ 6,869,622	\$ 7,019,427	\$ 7,538,568	\$ 7,970,247	\$ 9,062,072	\$ 9,498,926	\$ 9,973,872	\$ 10,322,958	\$ 10,684,262	\$ 11,058,211	\$ 11,445,248
200	Services	Other 200	15,123,111	15,310,229	15,557,123	18,341,276	19,729,175	21,625,253	22,356,187	23,111,826	24,077,900	25,084,356	26,132,882
300	Materials and Supplies	Other 300	1,535,616	1,301,139	1,233,200	1,316,986	1,296,128	1,945,306	2,011,058	2,079,031	2,165,935	2,256,471	2,350,791
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Division of Technology			\$ 23,528,349	\$ 23,630,795	\$ 24,328,891	\$ 27,628,509	\$ 30,087,375	\$ 33,069,485	\$ 34,341,117	\$ 35,513,815	\$ 36,928,096	\$ 38,399,038	\$ 39,928,922
Mayor's Office of Transportation & Utilities and Office of Sustainability													
100	Salaries & Wages	Labor	\$ 202,433	\$ 202,423	\$ 85,874	\$ 85,874	\$ 135,874	\$ 116,718	\$ 122,554	\$ 126,843	\$ 131,283	\$ 135,878	\$ 140,633
200	Services	Other 200	30,000	30,000	47,000	47,000	47,000	47,000	48,589	50,231	52,331	54,518	56,797
300	Materials and Supplies	Other 300	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain			\$ 232,433	\$ 232,423	\$ 132,874	\$ 132,874	\$ 182,874	\$ 163,718	\$ 171,142	\$ 177,074	\$ 183,613	\$ 190,396	\$ 197,430
Philadelphia Water, Sewer and Stormwater Rate Board													
100	Salaries & Wages	Labor	\$ 41,760	\$ 42,901	\$ 44,899	\$ 37,187	\$ 52,288	\$ 55,564	\$ 58,342	\$ 60,384	\$ 62,498	\$ 64,685	\$ 66,949
200	Services	Other 200	548,683	30,499	328,591	432,442	408,502	396,221	409,613	423,458	441,159	459,599	478,811
300	Materials and Supplies	Other 300	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board			\$ 590,443	\$ 73,400	\$ 373,490	\$ 469,629	\$ 460,790	\$ 451,785	\$ 467,956	\$ 483,843	\$ 503,657	\$ 524,284	\$ 545,760
Public Property													
100	Salaries & Wages	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2xx	Services - Property Leases	Property Leases	4,270,347	4,368,565	4,490,292	4,612,167	5,494,744	5,492,862	5,635,676	5,782,204	5,932,541	6,086,787	6,245,044
300	Materials and Supplies	Other 300	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Public Property			\$ 4,270,347	\$ 4,368,565	\$ 4,490,292	\$ 4,612,167	\$ 5,494,744	\$ 5,492,862	\$ 5,635,676	\$ 5,782,204	\$ 5,932,541	\$ 6,086,787	\$ 6,245,044
Fleet Management													
100	Salaries & Wages	Labor	\$ 2,940,437	\$ 2,589,222	\$ 2,741,454	\$ 2,750,461	\$ 2,965,211	\$ 2,866,625	\$ 3,009,956	\$ 3,115,305	\$ 3,224,341	\$ 3,337,192	\$ 3,453,994
200	Services	Other 200	1,269,896	1,016,231	1,056,539	1,484,401	1,487,198	1,342,713	1,388,096	1,435,014	1,494,998	1,557,488	1,622,592
300	Materials and Supplies	Other 300	3,147,317	3,071,606	3,964,735	3,971,581	4,039,259	3,991,858	4,126,783	4,266,268	4,444,598	4,630,383	4,823,933
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Fleet Management			\$ 7,357,650	\$ 6,677,059	\$ 7,762,728	\$ 8,206,443	\$ 8,491,668	\$ 8,201,196	\$ 8,524,836	\$ 8,816,587	\$ 9,163,937	\$ 9,525,064	\$ 9,900,518

Cost Center/Expense Class	Escalation Reference	Historical					Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
City Finance (020)													
100	Salaries & Wages	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1xx	Benefits	Other Benefits	57,760,775	58,250,740	63,161,240	65,209,456	70,164,023	79,474,874	83,051,243	85,625,832	89,830,060	94,240,716	
191	Pension	Pension	71,612,808	81,201,619	58,970,176	57,818,973	60,819,644	59,532,840	60,580,618	60,580,618	60,580,618	60,580,618	
190	Pension Obligations	Pension Obligations	15,686,125	4,514,537	8,541,319	10,794,659	12,561,187	12,418,208	12,418,208	12,515,094	12,514,954	12,514,815	
200	Services	Other 200	-	-	-	-	-	-	-	-	-	-	
300	Materials and Supplies	Other 300	-	-	-	-	-	-	-	-	-	-	
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	
500	Indemnities	Indemnities	3,909,860	2,537,590	5,868,696	6,243,930	5,999,687	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	
Subtotal City Finance (020)			\$ 148,969,568	\$ 146,504,486	\$ 136,541,431	\$ 140,067,018	\$ 149,544,541	\$ 157,925,922	\$ 162,550,069	\$ 165,221,544	\$ 169,425,633	\$ 173,836,149	\$ 177,935,480
City Treasurer													
100	Salaries & Wages	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1xx (270)	Benefits (270)	Other Benefits	-	-	-	-	-	-	-	-	-	-	
191 (270)	Pension (270)	Pension	-	-	-	-	-	-	-	-	-	-	
190 (270)	Pension Obligations (270)	Pension Obligations	-	-	-	-	-	-	-	-	-	-	
200	Services	Other 200	-	-	-	-	2,076,218	2,076,218	2,146,394	2,218,942	2,311,694	2,408,323	
300	Materials and Supplies	Other 300	-	-	-	-	-	-	-	-	-	-	
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	
Subtotal City Treasurer			\$ -	\$ -	\$ -	\$ -	\$ 2,076,218	\$ 2,076,218	\$ 2,146,394	\$ 2,218,942	\$ 2,311,694	\$ 2,408,323	\$ 2,508,991
Revenue													
100	Salaries & Wages	Labor	\$ 10,102,618	\$ 9,763,255	\$ 9,070,937	\$ 9,255,027	\$ 10,154,821	\$ 9,554,349	\$ 10,032,067	\$ 10,383,189	\$ 10,746,601	\$ 11,122,732	\$ 11,512,027
200	Services	Other 200	4,959,294	3,395,971	817,369	2,623,944	3,935,008	2,304,437	2,382,327	2,462,850	2,565,797	2,673,048	2,784,781
300	Materials and Supplies	Other 300	529,102	885,451	940,371	1,901,231	1,800,531	2,289,913	2,367,312	2,447,327	2,549,625	2,656,200	2,767,229
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenue			\$ 15,591,014	\$ 14,044,677	\$ 10,828,677	\$ 13,780,202	\$ 15,890,360	\$ 14,148,700	\$ 14,781,706	\$ 15,293,366	\$ 15,862,023	\$ 16,451,979	\$ 17,064,037
Procurement													
100	Salaries & Wages	Labor	\$ 72,282	\$ 101,275	\$ 114,475	\$ 83,862	\$ -	\$ 62,888	\$ 66,032	\$ 68,344	\$ 70,736	\$ 73,211	\$ 75,774
200	Services	Other 200	-	-	-	-	-	-	-	-	-	-	-
300	Materials and Supplies	Other 300	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Procurement			\$ 72,282	\$ 101,275	\$ 114,475	\$ 83,862	\$ -	\$ 62,888	\$ 66,032	\$ 68,344	\$ 70,736	\$ 73,211	\$ 75,774
Law													
100	Salaries & Wages	Labor	\$ 2,569,445	\$ 2,570,334	\$ 3,189,335	\$ 3,319,523	\$ 3,308,293	\$ 3,342,561	\$ 3,509,689	\$ 3,632,528	\$ 3,759,666	\$ 3,891,255	\$ 4,027,449
200	Services	Other 200	691,589	691,565	691,536	691,578	691,339	691,484	714,857	739,019	769,910	802,092	835,619
300	Materials and Supplies	Other 300	41,295	26,104	42,950	42,251	42,932	42,711	44,155	45,647	47,555	49,543	51,614
400	Equipment	Other 400	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Law			\$ 3,302,329	\$ 3,288,003	\$ 3,923,821	\$ 4,053,352	\$ 4,042,564	\$ 4,076,756	\$ 4,268,700	\$ 4,417,194	\$ 4,577,131	\$ 4,742,890	\$ 4,914,682

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Other Department Operating and Maintenance Expenses Summary												
100	Salaries & Wages	\$ 22,798,597	\$ 22,288,837	\$ 22,785,542	\$ 23,502,181	\$ 25,678,559	\$ 25,497,632	\$ 26,772,513	\$ 27,709,551	\$ 28,679,385	\$ 29,683,164	\$ 30,722,075
1xx	Benefits	57,760,775	58,250,740	63,161,240	65,209,456	70,164,023	79,474,874	83,051,243	85,625,832	89,830,060	94,240,716	98,340,187
191	Pension	71,612,808	81,201,619	58,970,176	57,818,973	60,819,644	59,532,840	60,580,618	60,580,618	60,580,618	60,580,618	60,580,618
190	Pension Obligations	15,686,125	4,514,537	8,541,319	10,794,659	12,561,187	12,418,208	12,418,208	12,515,094	12,514,954	12,514,815	12,514,675
1xx (270)	Benefits (270)	-	-	-	-	-	-	-	-	-	-	-
191 (270)	Pension (270)	-	-	-	-	-	-	-	-	-	-	-
190 (270)	Pension Obligations (270)	-	-	-	-	-	-	-	-	-	-	-
200	Services	22,622,573	20,474,495	18,498,158	23,620,641	28,374,440	28,483,327	29,446,063	30,441,340	31,713,788	33,039,424	34,420,472
220	Power	-	-	-	-	-	-	-	-	-	-	-
221	Gas	-	-	-	-	-	-	-	-	-	-	-
2xx	Services - Property Leases	4,270,347	4,368,565	4,490,292	4,612,167	5,494,744	5,492,862	5,635,676	5,782,204	5,932,541	6,086,787	6,245,044
300	Materials and Supplies	5,253,330	5,284,300	6,181,256	7,232,049	7,178,850	8,269,788	8,549,307	8,838,274	9,207,714	9,592,596	9,993,567
307	Chemicals	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	3,909,860	2,537,590	5,868,696	6,243,930	5,999,687	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Other Department Operating and Maintenance Expenses Summary		\$ 203,914,415	\$ 198,920,683	\$ 188,496,679	\$ 199,034,056	\$ 216,271,134	\$ 225,669,530	\$ 232,953,629	\$ 237,992,912	\$ 244,959,060	\$ 252,238,120	\$ 259,316,637
CHECK		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD Direct and Other Department Class 100 Pension & Benefits/Class 100 Ratio		\$ 149,776,460	\$ 147,364,285	\$ 158,297,211	\$ 164,531,956	\$ 179,054,648	\$ 184,327,486	\$ 193,543,860	\$ 200,317,895	\$ 207,329,022	\$ 214,585,537	\$ 222,096,031
		96.9%	97.7%	82.5%	81.3%	80.2%	82.2%	80.6%	79.2%	78.6%	78.0%	77.2%
Benefits/Class 100 Ratio		38.6%	39.5%	39.9%	39.6%	39.2%	43.1%	42.9%	42.7%	43.3%	43.9%	44.3%
Pension/Class 100 Ratio		47.8%	55.1%	37.3%	35.1%	34.0%	32.3%	31.3%	30.2%	29.2%	28.2%	27.3%
Pension Obligations/Class 100 Ratio		10.5%	3.1%	5.4%	6.6%	7.0%	6.7%	6.4%	6.2%	6.0%	5.8%	5.6%
Other Department Operating and Maintenance Expenses Summary - Annual Increase												
100	Salaries & Wages	3.15%	-2.24%	2.23%	3.15%	9.26%	-0.70%	5.00%	3.50%	3.50%	3.50%	3.50%
1xx	Benefits	5.19%	0.85%	8.43%	3.24%	7.60%	13.27%	4.50%	3.10%	4.91%	4.91%	4.35%
191	Pension	10.71%	13.39%	-27.38%	-1.95%	5.19%	-2.12%	1.76%	0.00%	0.00%	0.00%	0.00%
190	Pension Obligations	10.70%	-71.22%	89.20%	26.38%	16.36%	-1.14%	0.00%	0.78%	0.00%	0.00%	0.00%
1xx (270)	Benefits (270)	0.00%	-	-	-	-	-	-	-	-	-	-
191 (270)	Pension (270)	0.00%	-	-	-	-	-	-	-	-	-	-
190 (270)	Pension Obligations (270)	0.00%	-	-	-	-	-	-	-	-	-	-
200	Services	0.80%	-9.50%	-9.65%	27.69%	20.13%	0.38%	3.38%	3.38%	4.18%	4.18%	4.18%
220	Power	0.00%	-	-	-	-	-	-	-	-	-	-
221	Gas	0.00%	-	-	-	-	-	-	-	-	-	-
2xx	Services - Property Leases	0.11%	2.30%	2.79%	2.71%	19.14%	-0.03%	2.60%	2.60%	2.60%	2.60%	2.60%
300	Materials and Supplies	-16.03%	0.59%	16.97%	17.00%	-0.74%	15.20%	3.38%	3.38%	4.18%	4.18%	4.18%
307	Chemicals	0.00%	-	-	-	-	-	-	-	-	-	-
400	Equipment	0.00%	-	-	-	-	-	-	-	-	-	-
500	Indemnities	17.90%	-35.10%	131.27%	6.39%	-3.91%	8.34%	0.00%	0.00%	0.00%	0.00%	0.00%
800	Transfers	0.00%	-	-	-	-	-	-	-	-	-	-
Total Other Department Operating and Maintenance Expenses Summary - A		6.12%	-2.45%	-5.24%	5.59%	8.66%	4.35%	3.23%	2.16%	2.93%	2.97%	2.81%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period							
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030		
Other Department Operating and Maintenance Expenses Summary - 2 Year Average Increase														
100	Salaries & Wages			-0.03%	2.69%	6.16%	4.16%	2.11%	4.25%	3.50%	3.50%	3.50%		
1xx	Benefits			4.57%	5.80%	5.40%	10.40%	8.80%	3.80%	4.00%	4.91%	4.63%		
191	Pension			-9.26%	-15.62%	1.56%	1.47%	-0.20%	0.88%	0.00%	0.00%	0.00%		
190	Pension Obligations			-26.21%	54.63%	21.27%	7.26%	-0.57%	0.39%	0.39%	0.00%	0.00%		
1xx (270)	Benefits (270)			0.00%										
191 (270)	Pension (270)			0.00%										
190 (270)	Pension Obligations (270)			0.00%										
200	Services			-9.57%	7.41%	23.85%	9.81%	1.87%	3.38%	3.78%	4.18%	4.18%		
220	Power			0.00%										
221	Gas			0.00%										
2xx	Services - Property Leases			2.54%	2.75%	10.62%	9.13%	1.27%	2.60%	2.60%	2.60%	2.60%		
300	Materials and Supplies			8.47%	16.99%	7.77%	6.93%	9.13%	3.38%	3.78%	4.18%	4.18%		
307	Chemicals			0.00%										
400	Equipment			0.00%										
500	Indemnities			22.52%	56.86%	1.11%	2.03%	4.09%	0.00%	0.00%	0.00%	0.00%		
800	Transfers			0.00%										
Total Other Department Operating and Maintenance Expenses Summary - 2 Year Average Increase						-3.85%	0.03%	7.11%	6.48%	3.79%	2.69%	2.54%	2.95%	2.89%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustments												
											Other Dept O&M - 2	
Division of Technology												
100	Salaries & Wages						\$ 194,591	\$ 168,693	\$ 174,856	\$ 181,018	\$ 187,180	\$ 194,113
200	Services						-	1,035,162	1,070,151	1,114,883	1,161,485	1,210,035
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Division of Technology							\$ 194,591	\$ 1,203,855	\$ 1,245,007	\$ 1,295,901	\$ 1,348,665	\$ 1,404,148
Mayor's Office of Transportation & Utilities and Office of Sustainability												
100	Salaries & Wages						\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustainability							\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127
Philadelphia Water, Sewer and Stormwater Rate Board												
100	Salaries & Wages						\$ 931	\$ 112,708	\$ 116,620	\$ 120,669	\$ 124,860	\$ 129,197
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board							\$ 931	\$ 112,708	\$ 116,620	\$ 120,669	\$ 124,860	\$ 129,197
Public Property												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2xx	Services - Property Leases						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Public Property							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management												
100	Salaries & Wages						\$ 108,961	\$ 51,083	\$ 52,631	\$ 54,179	\$ 55,727	\$ 58,049
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	558,614	577,495	601,634	626,783	652,982
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Fleet Management							\$ 108,961	\$ 609,697	\$ 630,126	\$ 655,813	\$ 682,510	\$ 711,031

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
City Finance												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx	Benefits						-	723,000	2,032,000	2,170,000	2,349,000	2,506,000
191	Pension						-	528,000	1,438,000	1,463,000	1,511,000	1,544,000
190	Pension Obligations						-	108,000	297,000	302,000	312,000	319,000
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal City Finance							\$ -	\$ 1,359,000	\$ 3,767,000	\$ 3,935,000	\$ 4,172,000	\$ 4,369,000
City Treasurer												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx (270)	Benefits (270)						-	-	-	-	-	-
191 (270)	Pension (270)						-	-	-	-	-	-
190 (270)	Pension Obligations (270)						-	-	-	-	-	-
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal City Treasurer							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue												
100	Salaries & Wages						\$ 422,413	\$ 568,453	\$ 1,354,517	\$ 1,401,956	\$ 1,450,840	\$ 1,501,216
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Revenue							\$ 422,413	\$ 568,453	\$ 1,354,517	\$ 1,401,956	\$ 1,450,840	\$ 1,501,216
Procurement												
100	Salaries & Wages						\$ 3,914	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Procurement							\$ 3,914	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114
Law												
100	Salaries & Wages						\$ 58,052	\$ 59,533	\$ 61,453	\$ 63,373	\$ 65,294	\$ 67,214
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Law							\$ 58,052	\$ 59,533	\$ 61,453	\$ 63,373	\$ 65,294	\$ 67,214

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustments Summary												
100	Salaries & Wages						\$ 790,989	\$ 963,711	\$ 1,763,318	\$ 1,824,436	\$ 1,887,141	\$ 1,953,030
1xx	Benefits						-	723,000	2,032,000	2,170,000	2,349,000	2,506,000
191	Pension						-	528,000	1,438,000	1,463,000	1,511,000	1,544,000
190	Pension Obligations						-	108,000	297,000	302,000	312,000	319,000
1xx (270)	Benefits (270)						-	-	-	-	-	-
191 (270)	Pension (270)						-	-	-	-	-	-
190 (270)	Pension Obligations (270)						-	-	-	-	-	-
200	Services						-	1,035,162	1,070,151	1,114,883	1,161,485	1,210,035
220	Power						-	-	-	-	-	-
221	Gas						-	-	-	-	-	-
2xx	Services - Property Leases						-	-	-	-	-	-
300	Materials and Supplies						-	558,614	577,495	601,634	626,783	652,982
307	Chemicals						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Total Other Department O&M Adjustments Summary							\$ 790,989	\$ 3,916,487	\$ 7,177,963	\$ 7,475,953	\$ 7,847,409	\$ 8,185,047
CHECK							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
PWD Adjusted Other Department O&M												Other Dept O&M - 3
Division of Technology												
100	Salaries & Wages	\$ 6,869,622	\$ 7,019,427	\$ 7,538,568	\$ 7,970,247	\$ 9,062,072	\$ 9,693,517	\$ 10,142,565	\$ 10,497,814	\$ 10,865,280	\$ 11,245,391	\$ 11,639,361
200	Services	15,123,111	15,310,229	15,557,123	18,341,276	19,729,175	21,625,253	23,391,349	24,181,976	25,192,783	26,245,841	27,342,917
300	Materials and Supplies	1,535,616	1,301,139	1,233,200	1,316,986	1,296,128	1,945,306	2,011,058	2,079,031	2,165,935	2,256,471	2,350,791
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Division of Technology		\$ 23,528,349	\$ 23,630,795	\$ 24,328,891	\$ 27,628,509	\$ 30,087,375	\$ 33,264,076	\$ 35,544,972	\$ 36,758,821	\$ 38,223,997	\$ 39,747,703	\$ 41,333,070
Mayor's Office of Transportation & Utilities and Office of Sustainability												
100	Salaries & Wages	\$ 202,433	\$ 202,423	\$ 85,874	\$ 85,874	\$ 135,874	\$ 118,845	\$ 124,681	\$ 128,970	\$ 133,410	\$ 138,005	\$ 142,760
200	Services	30,000	30,000	47,000	47,000	47,000	47,000	48,589	50,231	52,331	54,518	56,797
300	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustai		\$ 232,433	\$ 232,423	\$ 132,874	\$ 132,874	\$ 182,874	\$ 165,845	\$ 173,269	\$ 179,201	\$ 185,740	\$ 192,523	\$ 199,557
Philadelphia Water, Sewer and Stormwater Rate Board												
100	Salaries & Wages	\$ 41,760	\$ 42,901	\$ 44,899	\$ 37,187	\$ 52,288	\$ 56,495	\$ 171,050	\$ 177,004	\$ 183,167	\$ 189,545	\$ 196,146
200	Services	548,683	30,499	328,591	432,442	408,502	396,221	409,613	423,458	441,159	459,599	478,811
300	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ 590,443	\$ 73,400	\$ 373,490	\$ 469,629	\$ 460,790	\$ 452,716	\$ 580,663	\$ 600,462	\$ 624,325	\$ 649,144	\$ 674,957
Public Property												
100	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2xx	Services - Property Leases	4,270,347	4,368,565	4,490,292	4,612,167	5,494,744	5,492,862	5,635,676	5,782,204	5,932,541	6,086,787	6,245,044
300	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Public Property		\$ 4,270,347	\$ 4,368,565	\$ 4,490,292	\$ 4,612,167	\$ 5,494,744	\$ 5,492,862	\$ 5,635,676	\$ 5,782,204	\$ 5,932,541	\$ 6,086,787	\$ 6,245,044
Fleet Management												
100	Salaries & Wages	\$ 2,940,437	\$ 2,589,222	\$ 2,741,454	\$ 2,750,461	\$ 2,965,211	\$ 2,975,586	\$ 3,061,039	\$ 3,167,936	\$ 3,278,520	\$ 3,392,919	\$ 3,512,043
200	Services	1,269,896	1,016,231	1,056,539	1,484,401	1,487,198	1,342,713	1,388,096	1,435,014	1,494,998	1,557,488	1,622,592
300	Materials and Supplies	3,147,317	3,071,606	3,964,735	3,971,581	4,039,259	3,991,858	4,685,397	4,843,763	5,046,233	5,257,165	5,476,915
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Fleet Management		\$ 7,357,650	\$ 6,677,059	\$ 7,762,728	\$ 8,206,443	\$ 8,491,668	\$ 8,310,157	\$ 9,134,533	\$ 9,446,713	\$ 9,819,750	\$ 10,207,573	\$ 10,611,549

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
City Finance												
100	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx	Benefits	57,760,775	58,250,740	63,161,240	65,209,456	70,164,023	79,474,874	83,774,243	87,657,832	92,000,060	96,589,716	100,846,187
191	Pension	71,612,808	81,201,619	58,970,176	57,818,973	60,819,644	59,532,840	61,108,618	62,018,618	62,043,618	62,091,618	62,124,618
190	Pension Obligations	15,686,125	4,514,537	8,541,319	10,794,659	12,561,187	12,418,208	12,526,208	12,812,094	12,816,954	12,826,815	12,833,675
200	Services	-	-	-	-	-	-	-	-	-	-	-
300	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	3,909,860	2,537,590	5,868,696	6,243,930	5,999,687	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal City Finance		\$ 148,969,568	\$ 146,504,486	\$ 136,541,431	\$ 140,067,018	\$ 149,544,541	\$ 157,925,922	\$ 163,909,069	\$ 168,988,544	\$ 173,360,633	\$ 178,008,149	\$ 182,304,480
City Treasurer												
100	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx (270)	Benefits (270)	-	-	-	-	-	-	-	-	-	-	-
191 (270)	Pension (270)	-	-	-	-	-	-	-	-	-	-	-
190 (270)	Pension Obligations (270)	-	-	-	-	-	-	-	-	-	-	-
200	Services	-	-	-	-	2,076,218	2,076,218	2,146,394	2,218,942	2,311,694	2,408,323	2,508,991
300	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal City Treasurer		\$ -	\$ -	\$ -	\$ -	\$ 2,076,218	\$ 2,076,218	\$ 2,146,394	\$ 2,218,942	\$ 2,311,694	\$ 2,408,323	\$ 2,508,991
Revenue												
100	Salaries & Wages	\$ 10,102,618	\$ 9,763,255	\$ 9,070,937	\$ 9,255,027	\$ 10,154,821	\$ 9,976,762	\$ 10,600,520	\$ 11,737,706	\$ 12,148,557	\$ 12,573,571	\$ 13,013,243
200	Services	4,959,294	3,395,971	817,369	2,623,944	3,935,008	2,304,437	2,382,327	2,462,850	2,565,797	2,673,048	2,784,781
300	Materials and Supplies	529,102	885,451	940,371	1,901,231	1,800,531	2,289,913	2,367,312	2,447,327	2,549,625	2,656,200	2,767,229
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenue		\$ 15,591,014	\$ 14,044,677	\$ 10,828,677	\$ 13,780,202	\$ 15,890,360	\$ 14,571,113	\$ 15,350,159	\$ 16,647,884	\$ 17,263,979	\$ 17,902,819	\$ 18,565,253
Procurement												
100	Salaries & Wages	\$ 72,282	\$ 101,275	\$ 114,475	\$ 83,862	\$ -	\$ 66,802	\$ 67,146	\$ 69,458	\$ 71,850	\$ 74,325	\$ 76,888
200	Services	-	-	-	-	-	-	-	-	-	-	-
300	Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Procurement		\$ 72,282	\$ 101,275	\$ 114,475	\$ 83,862	\$ -	\$ 66,802	\$ 67,146	\$ 69,458	\$ 71,850	\$ 74,325	\$ 76,888
Law												
100	Salaries & Wages	\$ 2,569,445	\$ 2,570,334	\$ 3,189,335	\$ 3,319,523	\$ 3,308,293	\$ 3,400,613	\$ 3,569,222	\$ 3,693,981	\$ 3,823,039	\$ 3,956,549	\$ 4,094,663
200	Services	691,589	691,565	691,536	691,578	691,339	691,484	714,857	739,019	769,910	802,092	835,619
300	Materials and Supplies	41,295	26,104	42,950	42,251	42,932	42,711	44,155	45,647	47,555	49,543	51,614
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	-	-	-	-	-	-	-	-	-	-	-
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Subtotal Law		\$ 3,302,329	\$ 3,288,003	\$ 3,923,821	\$ 4,053,352	\$ 4,042,564	\$ 4,134,808	\$ 4,328,233	\$ 4,478,647	\$ 4,640,504	\$ 4,808,184	\$ 4,981,896

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Other Department Operating and Maintenance Expenses Summary												
100	Salaries & Wages	\$ 22,798,597	\$ 22,288,837	\$ 22,785,542	\$ 23,502,181	\$ 25,678,559	\$ 26,288,621	\$ 27,736,224	\$ 29,472,869	\$ 30,503,821	\$ 31,570,305	\$ 32,675,105
1xx	Benefits	57,760,775	58,250,740	63,161,240	65,209,456	70,164,023	79,474,874	83,774,243	87,657,832	92,000,060	96,589,716	100,846,187
191	Pension	71,612,808	81,201,619	58,970,176	57,818,973	60,819,644	59,532,840	61,108,618	62,018,618	62,043,618	62,091,618	62,124,618
190	Pension Obligations	15,686,125	4,514,537	8,541,319	10,794,659	12,561,187	12,418,208	12,526,208	12,812,094	12,816,954	12,826,815	12,833,675
1xx (270)	Benefits (270)	-	-	-	-	-	-	-	-	-	-	-
191 (270)	Pension (270)	-	-	-	-	-	-	-	-	-	-	-
190 (270)	Pension Obligations (270)	-	-	-	-	-	-	-	-	-	-	-
200	Services	22,622,573	20,474,495	18,498,158	23,620,641	28,374,440	28,483,327	30,481,225	31,511,490	32,828,671	34,200,909	35,630,507
220	Power	-	-	-	-	-	-	-	-	-	-	-
221	Gas	-	-	-	-	-	-	-	-	-	-	-
2xx	Services - Property Leases	4,270,347	4,368,565	4,490,292	4,612,167	5,494,744	5,492,862	5,635,676	5,782,204	5,932,541	6,086,787	6,245,044
300	Materials and Supplies	5,253,330	5,284,300	6,181,256	7,232,049	7,178,850	8,269,788	9,107,921	9,415,769	9,809,348	10,219,379	10,646,549
307	Chemicals	-	-	-	-	-	-	-	-	-	-	-
400	Equipment	-	-	-	-	-	-	-	-	-	-	-
500	Indemnities	3,909,860	2,537,590	5,868,696	6,243,930	5,999,687	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
800	Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Other Department Operating and Maintenance Expenses Summary		\$ 203,914,415	\$ 198,920,683	\$ 188,496,679	\$ 199,034,056	\$ 216,271,134	\$ 226,460,519	\$ 236,870,115	\$ 245,170,876	\$ 252,435,014	\$ 260,085,529	\$ 267,501,684
CHECK							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct and Other Department Class 100		\$ 149,776,460	\$ 147,364,285	\$ 158,297,211	\$ 164,531,956	\$ 179,054,648	\$ 190,650,989	\$ 200,283,209	\$ 211,943,955	\$ 221,388,220	\$ 231,305,987	\$ 241,600,028
Pension & Benefits/Class 100 Ratio		96.9%	97.7%	82.5%	81.3%	80.2%	79.4%	78.6%	76.7%	75.4%	74.1%	72.8%
Benefits/Class 100 Ratio		38.6%	39.5%	39.9%	39.6%	39.2%	41.7%	41.8%	41.4%	41.6%	41.8%	41.7%
Pension/Class 100 Ratio		47.8%	55.1%	37.3%	35.1%	34.0%	31.2%	30.5%	29.3%	28.0%	26.8%	25.7%
Pension Obligations/Class 100 Ratio		10.5%	3.1%	5.4%	6.6%	7.0%	6.5%	6.3%	6.0%	5.8%	5.5%	5.3%
Other Department Operating and Maintenance Expenses Summary - Annual Increase												
100	Salaries & Wages	3.15%	-2.24%	2.23%	3.15%	9.26%	2.38%	5.51%	6.26%	3.50%	3.50%	3.50%
1xx	Benefits	5.19%	0.85%	8.43%	3.24%	7.60%	13.27%	5.41%	4.64%	4.95%	4.99%	4.41%
191	Pension	10.71%	13.39%	-27.38%	-1.95%	5.19%	-2.12%	2.65%	1.49%	0.04%	0.08%	0.05%
190	Pension Obligations	10.70%	-71.22%	89.20%	26.38%	16.36%	-1.14%	0.87%	2.28%	0.04%	0.08%	0.05%
1xx (270)	Benefits (270)	0.00%	-	-	-	-	-	-	-	-	-	-
191 (270)	Pension (270)	0.00%	-	-	-	-	-	-	-	-	-	-
190 (270)	Pension Obligations (270)	0.00%	-	-	-	-	-	-	-	-	-	-
200	Services	0.80%	-9.50%	-9.65%	27.69%	20.13%	0.38%	7.01%	3.38%	4.18%	4.18%	4.18%
220	Power	0.00%	-	-	-	-	-	-	-	-	-	-
221	Gas	0.00%	-	-	-	-	-	-	-	-	-	-
2xx	Services - Property Leases	0.11%	2.30%	2.79%	2.71%	19.14%	-0.03%	2.60%	2.60%	2.60%	2.60%	2.60%
300	Materials and Supplies	-16.03%	0.59%	16.97%	17.00%	-0.74%	15.20%	10.13%	3.38%	4.18%	4.18%	4.18%
307	Chemicals	0.00%	-	-	-	-	-	-	-	-	-	-
400	Equipment	0.00%	-	-	-	-	-	-	-	-	-	-
500	Indemnities	17.90%	-35.10%	131.27%	6.39%	-3.91%	8.34%	0.00%	0.00%	0.00%	0.00%	0.00%
800	Transfers	0.00%	-	-	-	-	-	-	-	-	-	-
Total Other Department Operating and Maintenance Expenses Summary - A		6.12%	-2.45%	-5.24%	5.59%	8.66%	4.71%	4.60%	3.50%	2.96%	3.03%	2.85%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water System Other Department O&M											Other Dept O&M - 4	
Division of Technology												
100	Salaries & Wages						\$ 5,422,492	\$ 5,673,687	\$ 5,872,411	\$ 6,077,969	\$ 6,290,601	\$ 6,510,985
200	Services						11,044,914	11,946,933	12,350,739	12,867,000	13,404,840	13,965,163
300	Materials and Supplies						1,125,784	1,163,836	1,203,173	1,253,466	1,305,861	1,360,446
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Division of Technology							\$ 17,593,190	\$ 18,784,456	\$ 19,426,323	\$ 20,198,435	\$ 21,001,302	\$ 21,836,594
Mayor's Office of Transportation & Utilities and Office of Sustainability												
100	Salaries & Wages						\$ 42,784	\$ 44,885	\$ 46,429	\$ 48,028	\$ 49,682	\$ 51,394
200	Services						16,920	17,492	18,083	18,839	19,626	20,447
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustainability							\$ 59,704	\$ 62,377	\$ 64,512	\$ 66,867	\$ 69,308	\$ 71,841
Philadelphia Water, Sewer and Stormwater Rate Board												
100	Salaries & Wages						\$ 20,338	\$ 61,578	\$ 63,721	\$ 65,940	\$ 68,236	\$ 70,613
200	Services						142,640	147,461	152,445	158,817	165,456	172,372
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board							\$ 162,978	\$ 209,039	\$ 216,166	\$ 224,757	\$ 233,692	\$ 242,985
Public Property												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2xx	Services - Property Leases						1,977,430	2,028,843	2,081,593	2,135,715	2,191,243	2,248,216
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Public Property							\$ 1,977,430	\$ 2,028,843	\$ 2,081,593	\$ 2,135,715	\$ 2,191,243	\$ 2,248,216
Fleet Management												
100	Salaries & Wages						\$ 1,071,211	\$ 1,101,974	\$ 1,140,457	\$ 1,180,267	\$ 1,221,451	\$ 1,264,336
200	Services						483,377	499,715	516,605	538,199	560,696	584,133
300	Materials and Supplies						1,437,069	1,686,743	1,743,755	1,816,644	1,892,579	1,971,689
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Fleet Management							\$ 2,991,657	\$ 3,288,432	\$ 3,400,817	\$ 3,535,110	\$ 3,674,726	\$ 3,820,158

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
City Finance												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx	Benefits						31,802,264	33,529,300	35,062,505	36,785,605	38,594,346	40,275,998
191	Pension						23,822,360	24,457,746	24,807,003	24,807,723	24,809,943	24,811,359
190	Pension Obligations						4,969,207	5,013,414	5,124,746	5,124,773	5,125,209	5,125,519
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						2,405,000	2,405,000	2,405,000	2,405,000	2,405,000	2,405,000
800	Transfers						-	-	-	-	-	-
Subtotal City Finance							\$ 62,998,831	\$ 65,405,460	\$ 67,399,254	\$ 69,123,101	\$ 70,934,498	\$ 72,617,876
City Treasurer												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx (270)	Benefits (270)						-	-	-	-	-	-
191 (270)	Pension (270)						-	-	-	-	-	-
190 (270)	Pension Obligations (270)						-	-	-	-	-	-
200	Services						887,087	917,071	948,068	987,697	1,028,983	1,071,994
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal City Treasurer							\$ 887,087	\$ 917,071	\$ 948,068	\$ 987,697	\$ 1,028,983	\$ 1,071,994
Revenue												
100	Salaries & Wages						\$ 3,332,239	\$ 3,540,574	\$ 3,920,394	\$ 4,057,618	\$ 4,199,573	\$ 4,346,423
200	Services						769,682	795,697	822,592	856,976	892,798	930,117
300	Materials and Supplies						764,831	790,682	817,407	851,575	887,171	924,254
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Revenue							\$ 4,866,752	\$ 5,126,953	\$ 5,560,393	\$ 5,766,169	\$ 5,979,542	\$ 6,200,794
Procurement												
100	Salaries & Wages						\$ 24,049	\$ 24,173	\$ 25,005	\$ 25,866	\$ 26,757	\$ 27,680
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Procurement							\$ 24,049	\$ 24,173	\$ 25,005	\$ 25,866	\$ 26,757	\$ 27,680
Law												
100	Salaries & Wages						\$ 1,258,227	\$ 1,320,612	\$ 1,366,773	\$ 1,414,525	\$ 1,463,923	\$ 1,515,025
200	Services						255,849	264,497	273,437	284,867	296,774	309,179
300	Materials and Supplies						15,803	16,337	16,889	17,595	18,331	19,097
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Law							\$ 1,529,879	\$ 1,601,446	\$ 1,657,099	\$ 1,716,987	\$ 1,779,028	\$ 1,843,301

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water System Operating and Maintenance Expenses Summary												
100	Salaries & Wages						\$ 11,171,340	\$ 11,767,483	\$ 12,435,190	\$ 12,870,213	\$ 13,320,223	\$ 13,786,456
1xx	Benefits						31,802,264	33,529,300	35,062,505	36,785,605	38,594,346	40,275,998
191	Pension						23,822,360	24,457,746	24,807,003	24,807,723	24,809,943	24,811,359
190	Pension Obligations						4,969,207	5,013,414	5,124,746	5,124,773	5,125,209	5,125,519
1xx (270)	Benefits (270)						-	-	-	-	-	-
191 (270)	Pension (270)						-	-	-	-	-	-
190 (270)	Pension Obligations (270)						-	-	-	-	-	-
200	Services						13,600,469	14,588,866	15,081,969	15,712,395	16,369,173	17,053,405
220	Power						-	-	-	-	-	-
221	Gas						-	-	-	-	-	-
2xx	Services - Property Leases						1,977,430	2,028,843	2,081,593	2,135,715	2,191,243	2,248,216
300	Materials and Supplies						3,343,487	3,657,598	3,781,224	3,939,280	4,103,942	4,275,486
307	Chemicals						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						2,405,000	2,405,000	2,405,000	2,405,000	2,405,000	2,405,000
800	Transfers						-	-	-	-	-	-
Total Water System Operating and Maintenance Expenses Summary							\$ 93,091,557	\$ 97,448,250	\$ 100,779,230	\$ 103,780,704	\$ 106,919,079	\$ 109,981,439
CHECK							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Wastewater System Other Department O&M												
											Other Dept O&M - 5	
Division of Technology												
100	Salaries & Wages						\$ 4,271,025	\$ 4,468,878	\$ 4,625,403	\$ 4,787,311	\$ 4,954,790	\$ 5,128,376
200	Services						10,580,339	11,444,416	11,831,237	12,325,783	12,841,001	13,377,754
300	Materials and Supplies						819,522	847,222	875,858	912,469	950,610	990,345
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						0	0	0	0	0	0
Subtotal Division of Technology							\$ 15,670,886	\$ 16,760,516	\$ 17,332,498	\$ 18,025,562	\$ 18,746,401	\$ 19,496,476
x												
Mayor's Office of Transportation & Utilities and Office of Sustainability												
100	Salaries & Wages						\$ 76,061	\$ 79,796	\$ 82,541	\$ 85,382	\$ 88,323	\$ 91,366
200	Services						30,080	31,097	32,148	33,492	34,892	36,350
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustainability							\$ 106,141	\$ 110,892	\$ 114,689	\$ 118,873	\$ 123,215	\$ 127,716
x												
Philadelphia Water, Sewer and Stormwater Rate Board												
100	Salaries & Wages						\$ 36,157	\$ 109,472	\$ 113,283	\$ 117,227	\$ 121,309	\$ 125,533
200	Services						253,581	262,152	271,013	282,342	294,143	306,439
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board							\$ 289,738	\$ 371,624	\$ 384,296	\$ 399,568	\$ 415,452	\$ 431,972
Public Property												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2xx	Services - Property Leases						3,515,432	3,606,833	3,700,611	3,796,826	3,895,544	3,996,828
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Public Property							\$ 3,515,432	\$ 3,606,833	\$ 3,700,611	\$ 3,796,826	\$ 3,895,544	\$ 3,996,828
x												
Fleet Management												
100	Salaries & Wages						\$ 1,904,375	\$ 1,959,065	\$ 2,027,479	\$ 2,098,253	\$ 2,171,468	\$ 2,247,707
200	Services						859,336	888,381	918,409	956,799	996,792	1,038,459
300	Materials and Supplies						2,554,789	2,998,654	3,100,008	3,229,589	3,364,586	3,505,226
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Fleet Management							\$ 5,318,500	\$ 5,846,101	\$ 6,045,896	\$ 6,284,640	\$ 6,532,847	\$ 6,791,391
x												

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
City Finance												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx	Benefits						47,672,610	50,244,943	52,595,327	55,214,455	57,995,370	60,570,189
191	Pension						35,710,480	36,650,872	37,211,615	37,235,895	37,281,675	37,313,259
190	Pension Obligations						7,449,001	7,512,794	7,687,348	7,692,181	7,701,606	7,708,156
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						4,095,000	4,095,000	4,095,000	4,095,000	4,095,000	4,095,000
800	Transfers						-	-	-	-	-	-
Subtotal City Finance							\$ 94,927,091	\$ 98,503,609	\$ 101,589,290	\$ 104,237,532	\$ 107,073,651	\$ 109,686,604
City Treasurer												
100	Salaries & Wages						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx (270)	Benefits (270)						-	-	-	-	-	-
191 (270)	Pension (270)						-	-	-	-	-	-
190 (270)	Pension Obligations (270)						-	-	-	-	-	-
200	Services						1,189,131	1,229,323	1,270,874	1,323,997	1,379,340	1,436,997
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal City Treasurer							\$ 1,189,131	\$ 1,229,323	\$ 1,270,874	\$ 1,323,997	\$ 1,379,340	\$ 1,436,997
Revenue												
100	Salaries & Wages						\$ 6,644,523	\$ 7,059,946	\$ 7,817,312	\$ 8,090,939	\$ 8,373,998	\$ 8,666,820
200	Services						1,534,755	1,586,630	1,640,258	1,708,821	1,780,250	1,854,664
300	Materials and Supplies						1,525,082	1,576,630	1,629,920	1,698,050	1,769,029	1,842,975
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Revenue							\$ 9,704,361	\$ 10,223,206	\$ 11,087,491	\$ 11,497,810	\$ 11,923,277	\$ 12,364,459
Procurement												
100	Salaries & Wages						\$ 42,753	\$ 42,973	\$ 44,453	\$ 45,984	\$ 47,568	\$ 49,208
200	Services						-	-	-	-	-	-
300	Materials and Supplies						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Procurement							\$ 42,753	\$ 42,973	\$ 44,453	\$ 45,984	\$ 47,568	\$ 49,208
Law												
100	Salaries & Wages						\$ 2,142,386	\$ 2,248,610	\$ 2,327,208	\$ 2,408,514	\$ 2,492,626	\$ 2,579,638
200	Services						435,635	450,360	465,582	485,043	505,318	526,440
300	Materials and Supplies						26,908	27,818	28,758	29,960	31,212	32,517
400	Equipment						-	-	-	-	-	-
500	Indemnities						-	-	-	-	-	-
800	Transfers						-	-	-	-	-	-
Subtotal Law							\$ 2,604,929	\$ 2,726,787	\$ 2,821,548	\$ 2,923,517	\$ 3,029,156	\$ 3,138,595

Cost Center/Expense Class	Escalation Reference	Historical					Study Period						
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Wastewater System Other Department O&M Summary													
100	Salaries & Wages						\$ 15,117,281	\$ 15,968,741	\$ 17,037,679	\$ 17,633,608	\$ 18,250,082	\$ 18,888,649	
1xx	Benefits						47,672,610	50,244,943	52,595,327	55,214,455	57,995,370	60,570,189	
191	Pension						35,710,480	36,650,872	37,211,615	37,235,895	37,281,675	37,313,259	
190	Pension Obligations						7,449,001	7,512,794	7,687,348	7,692,181	7,701,606	7,708,156	
1xx (270)	Benefits (270)						-	-	-	-	-	-	
191 (270)	Pension (270)						-	-	-	-	-	-	
190 (270)	Pension Obligations (270)						-	-	-	-	-	-	
200	Services						14,882,858	15,892,359	16,429,521	17,116,276	17,831,736	18,577,102	
220	Power						-	-	-	-	-	-	
221	Gas						-	-	-	-	-	-	
2xx	Services - Property Leases						3,515,432	3,606,833	3,700,611	3,796,826	3,895,544	3,996,828	
300	Materials and Supplies						4,926,301	5,450,323	5,634,545	5,870,068	6,115,437	6,371,063	
307	Chemicals						-	-	-	-	-	-	
400	Equipment						-	-	-	-	-	-	
500	Indemnities						4,095,000	4,095,000	4,095,000	4,095,000	4,095,000	4,095,000	
800	Transfers						-	-	-	-	-	-	
Total Wastewater System Other Department O&M Summary							\$ 133,368,962	\$ 139,421,865	\$ 144,391,646	\$ 148,654,310	\$ 153,166,450	\$ 157,520,245	
CHECK							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHECK - Water & Sewer							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
PWD Projected Other Department O&M Budget											Other Dept O&M - 6	
Division of Technology												
100	Salaries & Wages						\$ 12,331,626	\$ 12,912,580	\$ 13,364,779	\$ 13,832,588	\$ 14,316,555	\$ 14,818,016
200	Services	Other 200					28,620,250	30,622,776	31,657,826	32,981,123	34,359,734	35,795,971
300	Materials and Supplies	Other 300					2,497,110	2,581,512	2,668,767	2,780,322	2,896,539	3,017,615
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal Division of Technology							\$ 43,448,986	\$ 46,116,869	\$ 47,691,373	\$ 49,594,033	\$ 51,572,829	\$ 53,631,602
Mayor's Office of Transportation & Utilities and Office of Sustainability												
100	Salaries & Wages	Labor					\$ 274,424	\$ 288,039	\$ 298,046	\$ 308,403	\$ 319,123	\$ 330,217
200	Services	Other 200					47,000	48,589	50,231	52,331	54,518	56,797
300	Materials and Supplies	Other 300					-	-	-	-	-	-
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustainability							\$ 321,424	\$ 336,627	\$ 348,277	\$ 360,733	\$ 373,641	\$ 387,014
Philadelphia Water, Sewer and Stormwater Rate Board												
100	Salaries & Wages	Labor					\$ 59,652	\$ 174,365	\$ 180,435	\$ 186,717	\$ 193,220	\$ 199,950
200	Services	Other 200					745,700	770,905	796,961	830,274	864,980	901,136
300	Materials and Supplies	Other 300					-	-	-	-	-	-
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board							\$ 805,352	\$ 945,269	\$ 977,396	\$ 1,016,992	\$ 1,058,200	\$ 1,101,086
Public Property												
100	Salaries & Wages	Labor					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2xx	Services - Property Leases	Property Leases					5,494,744	5,637,607	5,784,185	5,934,574	6,088,873	6,247,184
300	Materials and Supplies	Other 300					-	-	-	-	-	-
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal Public Property							\$ 5,494,744	\$ 5,637,607	\$ 5,784,185	\$ 5,934,574	\$ 6,088,873	\$ 6,247,184
Fleet Management												
100	Salaries & Wages	Labor					\$ 3,703,717	\$ 3,825,577	\$ 3,959,232	\$ 4,097,511	\$ 4,240,576	\$ 4,389,367
200	Services	Other 200					1,489,000	1,539,328	1,591,357	1,657,876	1,727,175	1,799,371
300	Materials and Supplies	Other 300					4,044,640	4,739,963	4,900,173	5,105,001	5,318,390	5,540,698
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal Fleet Management							\$ 9,237,357	\$ 10,104,868	\$ 10,450,763	\$ 10,860,388	\$ 11,286,141	\$ 11,729,437

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
City Finance												
100	Salaries & Wages	Labor					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx	Benefits	Other Benefits					79,474,874	83,774,243	87,657,832	92,000,060	96,589,716	100,846,187
191	Pension	Pension					59,532,840	61,108,618	62,018,618	62,043,618	62,091,618	62,124,618
190	Pension Obligations	Pension Obligations					12,418,208	12,526,208	12,812,094	12,816,954	12,826,815	12,833,675
200	Services	Other 200					-	-	-	-	-	-
300	Materials and Supplies	Other 300					-	-	-	-	-	-
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal City Finance							\$ 157,925,922	\$ 163,909,069	\$ 168,988,544	\$ 173,360,633	\$ 178,008,149	\$ 182,304,480
City Treasurer												
100	Salaries & Wages	Labor					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx (270)	Benefits (270)	Other Benefits					-	-	-	-	-	-
191 (270)	Pension (270)	Pension					-	-	-	-	-	-
190 (270)	Pension Obligations (270)	Pension Obligations					-	-	-	-	-	-
200	Services	Other 200					2,650,000	2,739,570	2,832,167	2,950,552	3,073,885	3,202,374
300	Materials and Supplies	Other 300					-	-	-	-	-	-
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal City Treasurer							\$ 2,650,000	\$ 2,739,570	\$ 2,832,167	\$ 2,950,552	\$ 3,073,885	\$ 3,202,374
Revenue												
100	Salaries & Wages	Labor					\$ 10,792,000	\$ 11,456,520	\$ 12,623,666	\$ 13,065,525	\$ 13,522,633	\$ 13,995,522
200	Services	Other 200					5,155,000	5,329,239	5,509,367	5,739,659	5,979,577	6,229,523
300	Materials and Supplies	Other 300					2,444,000	2,526,607	2,612,007	2,721,188	2,834,934	2,953,434
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal Revenue							\$ 18,391,000	\$ 19,312,366	\$ 20,745,040	\$ 21,526,372	\$ 22,337,144	\$ 23,178,480
Procurement												
100	Salaries & Wages	Labor					\$ 112,870	\$ 115,518	\$ 119,522	\$ 123,666	\$ 127,956	\$ 132,395
200	Services	Other 200					-	-	-	-	-	-
300	Materials and Supplies	Other 300					-	-	-	-	-	-
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal Procurement							\$ 112,870	\$ 115,518	\$ 119,522	\$ 123,666	\$ 127,956	\$ 132,395
Law												
100	Salaries & Wages	Labor					\$ 3,481,095	\$ 3,653,728	\$ 3,781,445	\$ 3,913,565	\$ 4,050,242	\$ 4,191,636
200	Services	Other 200					691,614	714,991	739,157	770,054	802,242	835,776
300	Materials and Supplies	Other 300					43,010	44,464	45,967	47,888	49,890	51,975
400	Equipment	Other 400					-	-	-	-	-	-
500	Indemnities	Indemnities					-	-	-	-	-	-
800	Transfers	Transfers					-	-	-	-	-	-
Subtotal Law							\$ 4,215,719	\$ 4,413,182	\$ 4,566,569	\$ 4,731,507	\$ 4,902,374	\$ 5,079,387

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Other Department Operating and Maintenance Expenses Summary												
100	Salaries & Wages						\$ 30,755,384	\$ 32,426,325	\$ 34,327,124	\$ 35,527,975	\$ 36,770,305	\$ 38,057,104
1xx	Benefits						79,474,874	83,774,243	87,657,832	92,000,060	96,589,716	100,846,187
191	Pension						59,532,840	61,108,618	62,018,618	62,043,618	62,091,618	62,124,618
190	Pension Obligations						12,418,208	12,526,208	12,812,094	12,816,954	12,826,815	12,833,675
1xx (270)	Benefits (270)						-	-	-	-	-	-
191 (270)	Pension (270)						-	-	-	-	-	-
190 (270)	Pension Obligations (270)						-	-	-	-	-	-
200	Services						39,398,564	41,765,398	43,177,068	44,981,869	46,862,112	48,820,948
220	Power						-	-	-	-	-	-
221	Gas						-	-	-	-	-	-
2xx	Services - Property Leases						5,494,744	5,637,607	5,784,185	5,934,574	6,088,873	6,247,184
300	Materials and Supplies						9,028,760	9,892,546	10,226,914	10,654,399	11,099,753	11,563,723
307	Chemicals						-	-	-	-	-	-
400	Equipment						-	-	-	-	-	-
500	Indemnities						6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
800	Transfers						-	-	-	-	-	-
Total Other Department Operating and Maintenance Expenses Summary							\$ 242,603,374	\$ 253,630,946	\$ 262,503,835	\$ 270,459,450	\$ 278,829,191	\$ 286,993,438
CHECK							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual/Budget							93.3%	93.4%	93.4%	93.3%	93.3%	93.2%
Class 100 - Direct & Other Departments							\$ 200,804,813	\$ 210,944,724	\$ 222,978,624	\$ 232,809,102	\$ 243,126,600	\$ 253,834,363
Pension & Benefits/Class 100 Ratio (Excludes 270 Benefits)							75.4%	74.6%	72.9%	71.7%	70.5%	69.3%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total PWD Projected O&M (Direct and Other Departments)											Other Dept O&M - 7	
PWD Operating and Maintenance Expenses Summary												
100	Salaries & Wages	\$ 149,776,460	\$ 147,364,285	\$ 158,297,211	\$ 164,531,956	\$ 179,054,648	\$ 190,650,989	\$ 200,283,209	\$ 211,943,955	\$ 221,388,220	\$ 231,305,987	\$ 241,600,028
1xx	Benefits	57,760,775	58,250,740	63,161,240	65,209,456	70,164,023	79,474,874	83,774,243	87,657,832	92,000,060	96,589,716	100,846,187
191	Pension	71,612,808	81,201,619	58,970,176	57,818,973	60,819,644	59,532,840	61,108,618	62,018,618	62,043,618	62,091,618	62,124,618
190	Pension Obligations	15,686,125	4,514,537	8,541,319	10,794,659	12,561,187	12,418,208	12,526,208	12,812,094	12,816,954	12,826,815	12,833,675
1xx (270)	Benefits (270)	-	-	-	-	-	-	-	-	-	-	-
191 (270)	Pension (270)	-	-	-	-	-	-	-	-	-	-	-
190 (270)	Pension Obligations (270)	-	-	-	-	-	-	-	-	-	-	-
200	Services	136,371,779	137,384,999	141,553,293	157,297,014	152,319,849	180,090,277	196,784,091	203,435,393	211,938,993	220,798,043	230,027,401
220	Power	15,046,774	15,737,655	14,915,470	23,037,127	16,170,644	20,134,076	21,442,791	22,021,747	22,550,269	23,136,576	23,876,946
221	Gas	3,991,800	3,870,000	4,363,923	7,786,596	4,850,000	7,187,268	7,309,452	7,652,996	7,882,586	8,056,003	8,225,179
2xx	Services - Property Leases	4,270,347	4,368,565	4,490,292	4,612,167	5,494,744	5,492,862	5,635,676	5,782,204	5,932,541	6,086,787	6,245,044
2xx	SMIP/GARP	25,000,000	31,932,618	20,125,000	25,125,000	20,125,000	15,000,000	15,000,000	25,000,000	25,000,000	25,000,000	25,000,000
300	Materials and Supplies	25,095,689	23,354,841	24,717,326	29,809,760	29,923,570	34,085,807	35,796,521	37,006,443	38,553,312	40,164,841	41,843,731
307	Chemicals	22,886,203	23,842,156	29,339,822	37,788,333	49,817,692	54,805,313	54,805,313	54,805,313	56,959,162	59,197,657	61,524,125
400	Equipment	5,695,771	2,671,765	6,700,132	5,727,327	5,991,332	5,960,213	9,227,617	9,417,706	9,948,864	10,509,980	11,102,743
500	Indemnities	4,409,860	3,037,590	6,368,696	6,743,930	6,499,687	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
800	Transfers	4,423,296	7,838,707	6,489,730	4,576,382	11,789,850	7,999,587	12,079,300	12,487,580	13,009,561	13,553,361	14,119,891
Total PWD Operating and Maintenance Expenses Summary		\$ 542,027,687	\$ 545,370,077	\$ 548,033,630	\$ 600,858,680	\$ 625,581,870	\$ 679,832,314	\$ 722,773,039	\$ 759,041,881	\$ 787,024,140	\$ 816,317,383	\$ 846,369,568
CHECK		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit to Salary Ratios (Excludes 270 Benefits)												
Total Pension & Benefits/Class 100 Ratio		96.9%	97.7%	82.5%	81.3%	80.2%	79.4%	78.6%	76.7%	75.4%	74.1%	72.8%
Benefits / Class 100 Ratio		38.6%	39.5%	39.9%	39.6%	39.2%	41.7%	41.8%	41.4%	41.6%	41.8%	41.7%
Pension / Class 100 Ratio		47.8%	55.1%	37.3%	35.1%	34.0%	31.2%	30.5%	29.3%	28.0%	26.8%	25.7%
Pension Obligation / Class 100 Ratio		10.5%	3.1%	5.4%	6.6%	7.0%	6.5%	6.3%	6.0%	5.8%	5.5%	5.3%
PWD Operating and Maintenance Expenses Summary - Annual Increase												
100	Salaries & Wages		-1.61%	7.42%	3.94%	8.83%	6.48%	5.05%	5.82%	4.46%	4.48%	4.45%
1xx	Benefits		0.85%	8.43%	3.24%	7.60%	13.27%	5.41%	4.64%	4.95%	4.99%	4.41%
191	Pension		13.39%	-27.38%	-1.95%	5.19%	-2.12%	2.65%	1.49%	0.04%	0.08%	0.05%
190	Pension Obligations		-71.22%	89.20%	26.38%	16.36%	-1.14%	0.87%	2.28%	0.04%	0.08%	0.05%
1xx (270)	Benefits (270)											
191 (270)	Pension (270)											
190 (270)	Pension Obligations (270)											
200	Services		0.74%	3.03%	11.12%	-3.16%	18.23%	9.27%	3.38%	4.18%	4.18%	4.18%
220	Power		4.59%	-5.22%	54.45%	-29.81%	24.51%	6.50%	2.70%	2.40%	2.60%	3.20%
221	Gas		-3.05%	12.76%	78.43%	-37.71%	48.19%	1.70%	4.70%	3.00%	2.20%	2.10%
2xx	Services - Property Leases		2.30%	2.79%	2.71%	19.14%	-0.03%	2.60%	2.60%	2.60%	2.60%	2.60%
2xx	SMIP/GARP		27.73%	-36.98%	24.84%	-19.90%	-25.47%	0.00%	66.67%	0.00%	0.00%	0.00%
300	Materials and Supplies		-6.94%	5.83%	20.60%	0.38%	13.91%	5.02%	3.38%	4.18%	4.18%	4.18%
307	Chemicals		4.18%	23.06%	28.80%	31.83%	10.01%	0.00%	0.00%	3.93%	3.93%	3.93%
400	Equipment		-53.09%	150.78%	-14.52%	4.61%	-0.52%	54.82%	2.06%	5.64%	5.64%	5.64%
500	Indemnities		-31.12%	109.66%	5.89%	-3.62%	7.70%	0.00%	0.00%	0.00%	0.00%	0.00%
800	Transfers		77.21%	-17.21%	-29.48%	157.62%	-32.15%	51.00%	3.38%	4.18%	4.18%	4.18%
Total PWD Operating and Maintenance Expenses Summary - Annual Increase			0.62%	0.49%	9.64%	4.11%	8.67%	6.32%	5.02%	3.69%	3.72%	3.68%

Cost Center/Expense Class	Escalation Reference	Historical					Study Period					
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
PWD Operating and Maintenance Expenses Summary - 2 Year Average Increase												
100	Salaries & Wages			2.81%	5.66%	6.35%	7.65%	5.76%	5.44%	5.14%	4.47%	4.47%
1xx	Benefits			4.57%	5.80%	5.40%	10.40%	9.27%	5.02%	4.79%	4.97%	4.70%
191	Pension			-9.26%	-15.62%	1.56%	1.47%	0.24%	2.07%	0.76%	0.06%	0.07%
190	Pension Obligations			-26.21%	54.63%	21.27%	7.26%	-0.14%	1.57%	1.15%	0.06%	0.07%
1xx (270)	Benefits (270)											
191 (270)	Pension (270)											
190 (270)	Pension Obligations (270)											
200	Services			1.88%	7.00%	3.73%	7.00%	13.66%	6.28%	3.78%	4.18%	4.18%
220	Power			-0.44%	20.99%	4.12%	-6.51%	15.15%	4.58%	2.55%	2.50%	2.90%
221	Gas			4.56%	41.85%	5.42%	-3.93%	22.76%	3.19%	3.85%	2.60%	2.15%
2xx	Services - Property Leases			2.54%	2.75%	10.62%	9.13%	1.27%	2.60%	2.60%	2.60%	2.60%
2xx	SMIP/GARP			-10.28%	-11.30%	0.00%	-22.73%	-13.67%	29.10%	29.10%	0.00%	0.00%
300	Materials and Supplies			-0.76%	12.98%	10.03%	6.93%	9.37%	4.20%	3.78%	4.18%	4.18%
307	Chemicals			13.22%	25.89%	30.31%	20.43%	4.89%	0.00%	1.95%	3.93%	3.93%
400	Equipment			8.46%	46.41%	-5.44%	2.01%	24.10%	25.70%	3.83%	5.64%	5.64%
500	Indemnities			20.17%	49.00%	1.02%	1.88%	3.78%	0.00%	0.00%	0.00%	0.00%
800	Transfers			21.13%	-23.59%	34.78%	32.21%	1.22%	24.94%	3.78%	4.18%	4.18%
Total PWD Operating and Maintenance Expenses Summary - 2 Year Average Increase				0.55%	4.96%	6.84%	6.37%	7.49%	5.67%	4.35%	3.70%	3.70%

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O&M ADJUSTMENTS

Index	Description	Table
O&M Adjustments	O&M Adjustments Worksheet	
O&M Adjustments - 1	O&M Adj 1 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 2	O&M Adj 2 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 3	O&M Adj 3 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 4	O&M Adj 4 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 5	O&M Adj 5 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 6	O&M Adj 6 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 7	O&M Adj 7 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 8	O&M Adj 8 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 9	O&M Adj 9 - Direct O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 10	O&M Adj 10 - Direct O&M Adjustments	
O&M Adjustments - 11	O&M Adj 11 - Direct O&M Adjustments	
O&M Adjustments - 12	O&M Adj 1 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 13	O&M Adj 2 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 14	O&M Adj 3 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 15	O&M Adj 4 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 16	O&M Adj 5 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 17	O&M Adj 6 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 18	O&M Adj 7 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 19	O&M Adj 8 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 20	O&M Adj 9 - Other Dept O&M Adjustments	Schedule BV-2: Table 1-8
O&M Adjustments - 21	O&M Adj 10 - Other Dept O&M Adjustments	
O&M Adjustments - 22	O&M Adj 11 - Other Dept O&M Adjustments	

O&M Adjustments:

O&M		
Include	Adj #	Description
TRUE	1	SMIP/GARP Funding
TRUE	2	Shift Capital Staff Costs to O&M
TRUE	3	Contract Services
TRUE	4	Equipment
TRUE	5	Materials & Supplies
TRUE	6	Additional Regulatory Compliance Staffing (COA)
TRUE	7	FY 2025 Labor Agreement Adjustment
TRUE	8	FY 2026 Additional Staffing Needs
TRUE	9	Increased Transfers
FALSE	10	XXXXXXXXXXXX
FALSE	11	XXXXXXXXXXXX

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Direct O&M Adjustments						
O&M Adj 1	SMIP/GARP Funding					O&M Adjustments - 1
Human Resources and Administration						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100	Salaries & Wages					
200	Services					
2xx	SMIP/GARP	-	-	10,000,000	10,000,000	10,000,000
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Finance		\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Construction and Engineering						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Construction and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages						
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Environmental Services						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 1 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	10,000,000	10,000,000	10,000,000	10,000,000
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 1 Summary	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 2	Shift Capital Staff Costs to O&M					O&M Adjustments - 2
Human Resources and Administration						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100	Salaries & Wages					
200	Services					
2xx	SMIP/GARP					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Finance		\$ -	\$ -	\$ -	\$ -	\$ -
Construction and Engineering						
100	Salaries & Wages		\$ 1,905,129	\$ 3,849,721	\$ 5,928,102	\$ 8,147,252
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Construction and Engineering		\$ -	\$ 1,905,129	\$ 3,849,721	\$ 5,928,102	\$ 8,147,252

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages						
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Environmental Services						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 2 Summary						
100 Salaries & Wages	\$ -	\$ 1,905,129	\$ 3,849,721	\$ 5,928,102	\$ 8,147,252	\$ 10,514,482
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 2 Summary	\$ -	\$ 1,905,129	\$ 3,849,721	\$ 5,928,102	\$ 8,147,252	\$ 10,514,482

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 3						O&M Adjustments - 3
Contract Services						
Human Resources and Administration						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100	Salaries & Wages					
200	Services					
2xx	SMIP/GARP					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Finance		\$ -	\$ -	\$ -	\$ -	\$ -
Construction and Engineering						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Construction and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages						
200 Services		3,673,562	3,797,729	3,956,474	4,121,854	4,294,148
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ 3,673,562	\$ 3,797,729	\$ 3,956,474	\$ 4,121,854	\$ 4,294,148
Planning & Environmental Services						
100 Salaries & Wages						
200 Services		5,898,038	6,097,392	6,352,263	6,617,788	6,894,411
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ 5,898,038	\$ 6,097,392	\$ 6,352,263	\$ 6,617,788	\$ 6,894,411

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 3 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Services	-	9,571,601	9,895,121	10,308,737	10,739,642	11,188,559
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 3 Summary	\$ -	\$ 9,571,601	\$ 9,895,121	\$ 10,308,737	\$ 10,739,642	\$ 11,188,559

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 4						O&M Adjustments - 4
Equipment						
Human Resources and Administration						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100	Salaries & Wages					
200	Services					
2xx	SMIP/GARP					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Finance		\$ -	\$ -	\$ -	\$ -	\$ -
Construction and Engineering						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Construction and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages						
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment		3,144,623	3,209,403	3,390,413	3,581,632	3,783,636
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ 3,144,623	\$ 3,209,403	\$ 3,390,413	\$ 3,581,632	\$ 3,783,636
Planning & Environmental Services						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 4 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	3,144,623	3,209,403	3,390,413	3,581,632	3,783,636
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 4 Summary	\$ -	\$ 3,144,623	\$ 3,209,403	\$ 3,390,413	\$ 3,581,632	\$ 3,783,636

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 5						O&M Adjustments - 5
Materials & Supplies						
Human Resources and Administration						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100	Salaries & Wages					
200	Services					
2xx	SMIP/GARP					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Finance		\$ -	\$ -	\$ -	\$ -	\$ -
Construction and Engineering						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Construction and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages						
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Environmental Services						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 5 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 5 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 6	Additional Regulatory Compliance Staffing (COA)					O&M Adjustments - 6
Human Resources and Administration						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100	Salaries & Wages					
200	Services					
2xx	SMIP/GARP					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Finance		\$ -	\$ -	\$ -	\$ -	\$ -
Construction and Engineering						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Construction and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages		-	-	82,726	244,632	370,104
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ -	\$ -	\$ 82,726	\$ 244,632	\$ 370,104
Planning & Environmental Services						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 6 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ 82,726	\$ 244,632	\$ 370,104
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 6 Summary	\$ -	\$ -	\$ -	\$ 82,726	\$ 244,632	\$ 370,104

Cost Center/Expense Class	Study Period						
	2025	2026	2027	2028	2029	2030	
O&M Adj 7	FY 2025 Labor Agreement Adjustment					O&M Adjustments - 7	
Human Resources and Administration							
100	Salaries & Wages	\$ 399,200	\$ 216,000	\$ 224,000	\$ 232,000	\$ 240,000	\$ 248,000
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Human Resources and Administration		\$ 399,200	\$ 216,000	\$ 224,000	\$ 232,000	\$ 240,000	\$ 248,000
Finance							
100	Salaries & Wages	\$ 166,345	\$ 105,572	\$ 109,163	\$ 112,754	\$ 116,344	\$ 120,653
200	Services						
2xx	SMIP/GARP						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Finance		\$ 166,345	\$ 105,572	\$ 109,163	\$ 112,754	\$ 116,344	\$ 120,653
Construction and Engineering							
100	Salaries & Wages	\$ 402,951	\$ 206,964	\$ 214,100	\$ 221,237	\$ 229,266	\$ 237,294
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Construction and Engineering		\$ 402,951	\$ 206,964	\$ 214,100	\$ 221,237	\$ 229,266	\$ 237,294

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages	3,573,061	1,776,224	1,838,130	1,902,894	1,969,561	2,038,134
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ 3,573,061	\$ 1,776,224	\$ 1,838,130	\$ 1,902,894	\$ 1,969,561	\$ 2,038,134
Planning & Environmental Services						
100 Salaries & Wages	\$ 787,764	\$ 423,181	\$ 438,029	\$ 453,806	\$ 469,582	\$ 486,287
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ 787,764	\$ 423,181	\$ 438,029	\$ 453,806	\$ 469,582	\$ 486,287

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages	\$ 203,193	\$ 98,469	\$ 102,049	\$ 105,630	\$ 109,211	\$ 112,792
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ 203,193	\$ 98,469	\$ 102,049	\$ 105,630	\$ 109,211	\$ 112,792
PWD O&M Adjustment 7 Summary						
100 Salaries & Wages	\$ 5,532,514	\$ 2,826,410	\$ 2,925,471	\$ 3,028,321	\$ 3,133,964	\$ 3,243,160
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 7 Summary	\$ 5,532,514	\$ 2,826,410	\$ 2,925,471	\$ 3,028,321	\$ 3,133,964	\$ 3,243,160

Cost Center/Expense Class	Study Period						
	2025	2026	2027	2028	2029	2030	
O&M Adj 8		FY 2026 Additional Staffing Needs				O&M Adjustments - 8	
Human Resources and Administration							
100	Salaries & Wages						
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -	
Finance							
100	Salaries & Wages		\$ 25,590	\$ 75,673	\$ 78,321	\$ 81,063	
200	Services						
2xx	SMIP/GARP						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Finance		\$ -	\$ 25,590	\$ 75,673	\$ 78,321	\$ 81,063	
Construction and Engineering							
100	Salaries & Wages						
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Construction and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -	

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages		\$ 641,375	\$ 1,896,638	\$ 1,963,021	\$ 2,031,726	\$ 2,102,837
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ 641,375	\$ 1,896,638	\$ 1,963,021	\$ 2,031,726	\$ 2,102,837
Planning & Environmental Services						
100 Salaries & Wages		\$ 377,134	\$ 1,115,238	\$ 1,154,272	\$ 1,194,671	\$ 1,236,485
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ 377,134	\$ 1,115,238	\$ 1,154,272	\$ 1,194,671	\$ 1,236,485

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 8 Summary						
100 Salaries & Wages	\$ -	\$ 1,044,099	\$ 3,087,549	\$ 3,195,614	\$ 3,307,460	\$ 3,423,221
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 8 Summary	\$ -	\$ 1,044,099	\$ 3,087,549	\$ 3,195,614	\$ 3,307,460	\$ 3,423,221

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 9						O&M Adjustments - 9
Increased Transfers						
Human Resources and Administration						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100	Salaries & Wages					
200	Services					
2xx	SMIP/GARP					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers		3,809,327	3,938,082	4,102,694	4,274,187
Subtotal Finance		\$ -	\$ 3,809,327	\$ 3,938,082	\$ 4,102,694	\$ 4,274,187
Construction and Engineering						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Construction and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages						
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Environmental Services						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 9 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	3,809,327	3,938,082	4,102,694	4,274,187	4,452,848
Total PWD O&M Adjustment 9 Summary	\$ -	\$ 3,809,327	\$ 3,938,082	\$ 4,102,694	\$ 4,274,187	\$ 4,452,848

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 10	XXXXXXXXXX					O&M Adjustments - 10
Human Resources and Administration						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Human Resources and Administration		\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100	Salaries & Wages					
200	Services					
2xx	SMIP/GARP					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Finance		\$ -	\$ -	\$ -	\$ -	\$ -
Construction and Engineering						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Construction and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages						
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Environmental Services						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 10 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 10 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 11 XXXXXXXXXXXX	O&M Adjustments - 11					
Human Resources and Administration						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Human Resources and Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance						
100 Salaries & Wages						
200 Services						
2xx SMIP/GARP						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction and Engineering						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Construction and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Operations						
100 Salaries & Wages						
200 Services						
220 Power						
221 Gas						
300 Materials and Supplies						
307 Chemicals						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning & Environmental Services						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Planning & Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Affairs						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWD O&M Adjustment 11 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
221 Gas	-	-	-	-	-	-
2xx SMIP/GARP	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total PWD O&M Adjustment 11 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Adjustments	\$ 5,532,514	\$ 22,301,189	\$ 36,905,347	\$ 40,036,606	\$ 43,428,769	\$ 46,976,010

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustments						
O&M Adj 1	SMIP/GARP Funding					O&M Adjustments - 12
Division of Technology						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 11 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 11 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 2	Shift Capital Staff Costs to O&M					O&M Adjustments - 13
Division of Technology						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 2 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 2 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period						
	2025	2026	2027	2028	2029	2030	
O&M Adj 3						O&M Adjustments - 14	
Contract Services							
Division of Technology							
100	Salaries & Wages						
200	Services	1,035,162	1,070,151	1,114,883	1,161,485	1,210,035	
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Division of Technology		\$ -	\$ 1,035,162	\$ 1,070,151	\$ 1,114,883	\$ 1,161,485	\$ 1,210,035
Mayor's Office of Transportation & Utilities and Office of Sustainability							
100	Salaries & Wages						
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board							
100	Salaries & Wages						
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Department O&M Adjustment 3 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Services	-	-	-	-	-	-
191 (270) Power	-	-	-	-	-	-
190 (270) Materials and Supplies	-	-	-	-	-	-
200 Services	-	1,035,162	1,070,151	1,114,883	1,161,485	1,210,035
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 3 Summary	\$ -	\$ 1,035,162	\$ 1,070,151	\$ 1,114,883	\$ 1,161,485	\$ 1,210,035

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 4						O&M Adjustments - 15
Equipment						
Division of Technology						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 4 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 4 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 5						O&M Adjustments - 16
Materials & Supplies						
Division of Technology						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies		558,614	577,495	601,634	626,783	652,982
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ 558,614	\$ 577,495	\$ 601,634	\$ 626,783	\$ 652,982

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Department O&M Adjustment 5 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	558,614	577,495	601,634	626,783	652,982
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 5 Summary	\$ -	\$ 558,614	\$ 577,495	\$ 601,634	\$ 626,783	\$ 652,982

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 6	Additional Regulatory Compliance Staffing (COA)					O&M Adjustments - 17
Division of Technology						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits				38,000	113,000	172,000
191 Pension				25,000	73,000	106,000
190 Pension Obligations				5,000	15,000	22,000
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ 68,000	\$ 201,000	\$ 300,000
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 6 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	38,000	113,000	172,000
191 Pension	-	-	-	25,000	73,000	106,000
190 Pension Obligations	-	-	-	5,000	15,000	22,000
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 6 Summary	\$ -	\$ -	\$ -	\$ 68,000	\$ 201,000	\$ 300,000

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 7	FY 2025 Labor Agreement Adjustment					O&M Adjustments - 18
Division of Technology						
100 Salaries & Wages	\$ 194,591	\$ 168,693	\$ 174,856	\$ 181,018	\$ 187,180	\$ 194,113
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Division of Technology	\$ 194,591	\$ 168,693	\$ 174,856	\$ 181,018	\$ 187,180	\$ 194,113
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100 Salaries & Wages	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127	\$ 2,127
Philadelphia Water, Sewer and Stormwater Rate Board						
100 Salaries & Wages	\$ 931	\$ 931	\$ 931	\$ 931	\$ 931	\$ 931
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board	\$ 931	\$ 931	\$ 931	\$ 931	\$ 931	\$ 931

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages	\$ 108,961	\$ 51,083	\$ 52,631	\$ 54,179	\$ 55,727	\$ 58,049
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ 108,961	\$ 51,083	\$ 52,631	\$ 54,179	\$ 55,727	\$ 58,049

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages	\$ 422,413	\$ 169,981	\$ 176,178	\$ 182,375	\$ 188,573	\$ 194,770
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ 422,413	\$ 169,981	\$ 176,178	\$ 182,375	\$ 188,573	\$ 194,770

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages	\$ 3,914	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ 3,914	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114
Law						
100 Salaries & Wages	\$ 58,052	\$ 59,533	\$ 61,453	\$ 63,373	\$ 65,294	\$ 67,214
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ 58,052	\$ 59,533	\$ 61,453	\$ 63,373	\$ 65,294	\$ 67,214

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 7 Summary						
100 Salaries & Wages	\$ 790,989	\$ 453,462	\$ 469,290	\$ 485,117	\$ 500,946	\$ 518,318
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 7 Summary	\$ 790,989	\$ 453,462	\$ 469,290	\$ 485,117	\$ 500,946	\$ 518,318

Cost Center/Expense Class	Study Period						
	2025	2026	2027	2028	2029	2030	
O&M Adj 8		FY 2026 Additional Staffing Needs				O&M Adjustments - 19	
Division of Technology							
100	Salaries & Wages						
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -	
Mayor's Office of Transportation & Utilities and Office of Sustainability							
100	Salaries & Wages						
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -	
Philadelphia Water, Sewer and Stormwater Rate Board							
100	Salaries & Wages		\$ 111,777	\$ 115,689	\$ 119,738	\$ 123,929	
200	Services						
300	Materials and Supplies						
400	Equipment						
500	Indemnities						
800	Transfers						
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ 111,777	\$ 115,689	\$ 119,738	\$ 123,929	

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits		723,000	2,032,000	2,132,000	2,236,000	2,334,000
191 Pension		528,000	1,438,000	1,438,000	1,438,000	1,438,000
190 Pension Obligations		108,000	297,000	297,000	297,000	297,000
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ 1,359,000	\$ 3,767,000	\$ 3,867,000	\$ 3,971,000	\$ 4,069,000
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages		\$ 398,472	\$ 1,178,339	\$ 1,219,581	\$ 1,262,267	\$ 1,306,446
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ 398,472	\$ 1,178,339	\$ 1,219,581	\$ 1,262,267	\$ 1,306,446

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 8 Summary						
100 Salaries & Wages	\$ -	\$ 510,249	\$ 1,294,028	\$ 1,339,319	\$ 1,386,195	\$ 1,434,712
1xx Benefits	-	723,000	2,032,000	2,132,000	2,236,000	2,334,000
191 Pension	-	528,000	1,438,000	1,438,000	1,438,000	1,438,000
190 Pension Obligations	-	108,000	297,000	297,000	297,000	297,000
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 8 Summary	\$ -	\$ 1,869,249	\$ 5,061,028	\$ 5,206,319	\$ 5,357,195	\$ 5,503,712

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 9 Increased Transfers O&M Adjustments - 20						
Division of Technology						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 9 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 9 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 10	XXXXXXXXXXXX					O&M Adjustments - 21
Division of Technology						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 10 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Benefits	-	-	-	-	-	-
191 (270) Pension	-	-	-	-	-	-
190 (270) Pension Obligations	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 10 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
O&M Adj 11	XXXXXXXXXXXX					O&M Adjustments - 22
Division of Technology						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Division of Technology		\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office of Transportation & Utilities and Office of Sustainability						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Mayor's Office of Transportation & Utilities and Office of Sustain:		\$ -	\$ -	\$ -	\$ -	\$ -
Philadelphia Water, Sewer and Stormwater Rate Board						
100	Salaries & Wages					
200	Services					
300	Materials and Supplies					
400	Equipment					
500	Indemnities					
800	Transfers					
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board		\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Public Property						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Public Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Fleet Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
City Finance						
100 Salaries & Wages						
1xx Benefits						
191 Pension						
190 Pension Obligations						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Treasurer						
100 Salaries & Wages						
1xx (270) Benefits (270)						
191 (270) Pension (270)						
190 (270) Pension Obligations (270)						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal City Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Procurement						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Procurement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law						
100 Salaries & Wages						
200 Services						
300 Materials and Supplies						
400 Equipment						
500 Indemnities						
800 Transfers						
Subtotal Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Other Department O&M Adjustment 11 Summary						
100 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1xx Benefits	-	-	-	-	-	-
191 Pension	-	-	-	-	-	-
190 Pension Obligations	-	-	-	-	-	-
1xx (270) Benefits (270)	-	-	-	-	-	-
191 (270) Pension (270)	-	-	-	-	-	-
190 (270) Pension Obligations (270)	-	-	-	-	-	-
200 Services	-	-	-	-	-	-
220 Power	-	-	-	-	-	-
300 Materials and Supplies	-	-	-	-	-	-
307 Chemicals	-	-	-	-	-	-
400 Equipment	-	-	-	-	-	-
500 Indemnities	-	-	-	-	-	-
800 Transfers	-	-	-	-	-	-
Total Other Department O&M Adjustment 11 Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Center/Expense Class	Study Period					
	2025	2026	2027	2028	2029	2030
Total Adjustments	\$ 790,989	\$ 3,916,487	\$ 7,177,963	\$ 7,475,953	\$ 7,847,409	\$ 8,185,047
1 SMIP/GARP Funding	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
2 Shift Capital Staff Costs to O&M	-	1,905,129	3,849,721	5,928,102	8,147,252	10,514,482
3 Contract Services	-	10,606,763	10,965,271	11,423,619	11,901,127	12,398,594
4 Equipment	-	3,144,623	3,209,403	3,390,413	3,581,632	3,783,636
5 Materials & Supplies	-	558,614	577,495	601,634	626,783	652,982
6 Additional Regulatory Compliance Staffing (COA)	-	-	-	150,726	445,632	670,104
7 FY 2025 Labor Agreement Adjustment	6,323,503	3,279,872	3,394,761	3,513,438	3,634,910	3,761,478
8 FY 2026 Additional Staffing Needs	-	2,913,348	8,148,577	8,401,933	8,664,655	8,926,933
9 Increased Transfers	-	3,809,327	3,938,082	4,102,694	4,274,187	4,452,848
10 XXXXXXXXXXXX	-	-	-	-	-	-
11 XXXXXXXXXXXX	-	-	-	-	-	-
	\$ 6,323,503	\$ 26,217,675	\$ 44,083,311	\$ 47,512,559	\$ 51,276,178	\$ 55,161,057
Applied Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 SMIP/GARP Funding	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
2 Shift Capital Staff Costs to O&M	-	1,905,129	3,849,721	5,928,102	8,147,252	10,514,482
3 Contract Services	-	10,606,763	10,965,271	11,423,619	11,901,127	12,398,594
4 Equipment	-	3,144,623	3,209,403	3,390,413	3,581,632	3,783,636
5 Materials & Supplies	-	558,614	577,495	601,634	626,783	652,982
6 Additional Regulatory Compliance Staffing (COA)	-	-	-	150,726	445,632	670,104
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8 FY 2026 Additional Staffing Needs	-	2,913,348	8,148,577	8,401,933	8,664,655	8,926,933
9 Increased Transfers	-	3,809,327	3,938,082	4,102,694	4,274,187	4,452,848
10 XXXXXXXXXXXX	-	-	-	-	-	-
11 XXXXXXXXXXXX	-	-	-	-	-	-
Total	\$ 6,323,503	\$ 26,217,675	\$ 44,083,311	\$ 47,512,559	\$ 51,276,178	\$ 55,161,057
Total From Direct O&M and Other Dept O&M	\$ 6,323,503	\$ 26,217,675	\$ 44,083,311	\$ 47,512,559	\$ 51,276,178	\$ 55,161,057
CHECK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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CAPITAL PROJECTS – SCEN 1

Index	Description	Table
Capital Projects - Scen 1	Capital Projects Worksheet (Scenario 1)	
Capital Projects - Scen 1 - 1A	Water CIP Budget - Uninflated	Schedule BV-2: Table 2-6, Table 3-11
Capital Projects - Scen 1 - 1B	Water CIP Budget - Inflated	Schedule BV-2: Table 2-6, Table 3-11
Capital Projects - Scen 1 - 2A	Wastewater CIP Budget - Uninflated	Schedule BV-2: Table 2-6, Table 6-18
Capital Projects - Scen 1 - 2B	Wastewater CIP Budget - Inflated	Schedule BV-2: Table 2-6, Table 6-18
Capital Projects - Scen 1 - 3A	Combined System CIP Budget	Schedule BV-1: Table C-7
		Schedule BV-2: Table 2-6, Table 3-11

Project	CIP Inflation	Category Assignment	2025	2026	2027	2028	2029	2030
Water CIP Budget			Capital Projects - Scen 1 - 1A					
			301,000,000	255,000,000	255,000,000	255,000,000	255,000,000	255,000,000
Engineering and Administration								
Class 100	Medium	1	\$ 4,646,000	\$ 3,680,000	\$ 2,760,000	\$ 1,840,000	\$ 920,000	\$ -
	Medium	1	-	-	-	-	-	-
Subtotal Engineering and Administration			\$ 4,646,000	\$ 3,680,000	\$ 2,760,000	\$ 1,840,000	\$ 920,000	\$ -
Water Treatment Plant								
Water Facilities	Medium	2	\$ 130,000,000	\$ 130,000,000	\$ 130,000,000	\$ 130,000,000	\$ 130,000,000	\$ 130,000,000
Water Master Plan	Medium	1						
Pennvest	Low	1						
Subtotal Water Treatment Plant			\$ 130,000,000	\$ 130,000,000	\$ 130,000,000	\$ 130,000,000	\$ 130,000,000	\$ 130,000,000
Pumping Station								
	Medium	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Medium	2	-	-	-	-	-	-
Subtotal Pumping Station			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Mains								
Water Master Plan	Medium	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Medium	2	-	-	-	-	-	-
Subtotal Water Mains			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Filtered Water Storage								
	Medium	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Medium	2	-	-	-	-	-	-
Subtotal Filtered Water Storage			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Load Control Center Expansion								
	Medium	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Medium	2	-	-	-	-	-	-
Subtotal Load Control Center Expansion			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project	CIP Inflation	Category Assignment	2025	2026	2027	2028	2029	2030
Distribution System								
	Medium	2	\$ 113,774,035	\$ 203,100,000	\$ 202,100,000	\$ 188,100,000	\$ 188,100,000	\$ 188,100,000
Pennvest	Low	1	36,325,965			-	-	-
Subtotal Distribution System			\$ 150,100,000	\$ 203,100,000	\$ 202,100,000	\$ 188,100,000	\$ 188,100,000	\$ 188,100,000
Large Meter Replacement								
	Medium	2	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
	Medium	2	-	-	-	-	-	-
Subtotal Large Meter Replacement			\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Vehicles								
	Medium	1	\$ 6,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
	Medium	1	-	-	-	-	-	-
Subtotal Vehicles			\$ 6,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Other								
New Billing System	Medium	4	\$ -	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -
	Medium	1	-	-	-	-	-	-
Subtotal Other			\$ -	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -
Total Water CIP Budget			\$ 295,746,000	\$ 359,280,000	\$ 357,360,000	\$ 342,440,000	\$ 326,520,000	\$ 325,600,000

Project	Inflation Factor	2025	2026	2027	2028	2029	2030
Water CIP Budget		Capital Projects - Scen 1 - 1B					
Engineering and Administration							
Class 100	5.00%	4,646,000	3,680,000	2,898,000	2,028,600	1,065,000	-
	5.00%	-	-	-	-	-	-
Subtotal Engineering and Administration		\$ 4,646,000	\$ 3,680,000	\$ 2,898,000	\$ 2,028,600	\$ 1,065,000	\$ -
Water Treatment Plant							
Water Facilities	5.00%	130,000,000	130,000,000	136,500,000	143,325,000	150,491,300	158,015,800
Water Master Plan	5.00%	-	-	-	-	-	-
Pennvest	0.00%	-	-	-	-	-	-
Subtotal Water Treatment Plant		\$ 130,000,000	\$ 130,000,000	\$ 136,500,000	\$ 143,325,000	\$ 150,491,300	\$ 158,015,800
Pumping Station							
	5.00%	-	-	-	-	-	-
	5.00%	-	-	-	-	-	-
Subtotal Pumping Station		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Mains							
Water Master Plan	5.00%	-	-	-	-	-	-
	5.00%	-	-	-	-	-	-
Subtotal Water Mains		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Filtered Water Storage							
	5.00%	-	-	-	-	-	-
	5.00%	-	-	-	-	-	-
Subtotal Filtered Water Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Load Control Center Expansion							
	5.00%	-	-	-	-	-	-
	5.00%	-	-	-	-	-	-
Subtotal Load Control Center Expansion		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project	Inflation Factor	Inflation					
		2025	2026	2027	2028	2029	2030
Distribution System	5.00%	113,774,000	203,100,000	212,205,000	207,380,300	217,749,300	228,636,700
Pennvest	0.00%	36,326,000	-	-	-	-	-
Subtotal Distribution System		\$ 150,100,000	\$ 203,100,000	\$ 212,205,000	\$ 207,380,300	\$ 217,749,300	\$ 228,636,700
Large Meter Replacement	5.00%	5,000,000	5,000,000	5,250,000	5,512,500	5,788,100	6,077,500
	5.00%	-	-	-	-	-	-
Subtotal Large Meter Replacement		\$ 5,000,000	\$ 5,000,000	\$ 5,250,000	\$ 5,512,500	\$ 5,788,100	\$ 6,077,500
Vehicles	5.00%	6,000,000	2,500,000	2,625,000	2,756,300	2,894,100	3,038,800
	5.00%	-	-	-	-	-	-
Subtotal Vehicles		\$ 6,000,000	\$ 2,500,000	\$ 2,625,000	\$ 2,756,300	\$ 2,894,100	\$ 3,038,800
Other							
New Billing System	5.00%	-	15,000,000	15,750,000	16,537,500	-	-
	5.00%	-	-	-	-	-	-
Subtotal Other		\$ -	\$ 15,000,000	\$ 15,750,000	\$ 16,537,500	\$ -	\$ -
Total Water CIP Budget		\$ 295,746,000	\$ 359,280,000	\$ 375,228,000	\$ 377,540,200	\$ 377,987,800	\$ 395,768,800

5.00%

Project	CIP Inflation	Category Assignment	2025	2026	2027	2028	2029	2030
Wastewater CIP Budget			Capital Projects - Scen 1 - 2A					
Engineering and Administration								
	Medium	1	5,454,000	4,320,000	3,240,000	2,160,000	1,080,000	-
	Medium	1	-	-	-	-	-	-
Subtotal Engineering and Administration			\$ 5,454,000	\$ 4,320,000	\$ 3,240,000	\$ 2,160,000	\$ 1,080,000	\$ -
Water Pollution Control Plant Improvements								
	Medium	2	\$ 70,000,000	\$ 115,000,000	\$ 115,000,000	\$ 115,000,000	\$ 115,000,000	\$ 115,000,000
PENNVEST	Low	1	\$ 41,000,000					
COA Portion	Medium	2	60,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Subtotal Water Pollution Control Plant Improvements			\$ 171,000,000	\$ 125,000,000	\$ 125,000,000	\$ 125,000,000	\$ 125,000,000	\$ 125,000,000
Storm Flood Relief								
	Medium	2	\$ 15,000,000					
	Medium	2	-	-	-	-	-	-
Subtotal Storm Flood Relief			\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reconstruction of Old Sewers								
Sewer Reconstruction	Medium	2	\$ 41,123,284	\$ 140,500,000	\$ 150,500,000	\$ 160,500,000	\$ 170,500,000	\$ 180,500,000
Sewer Reconstruction	Low	1	\$ 44,876,716					
Interceptor Rehab	Medium	2	-	-	-	-	-	-
CSO System Improvements	Medium	2	10,000,000					
Subtotal Reconstruction of Old Sewers			\$ 96,000,000	\$ 140,500,000	\$ 150,500,000	\$ 160,500,000	\$ 170,500,000	\$ 180,500,000
Green Infrastructure								
Stream Restoration	Medium	2	\$ 10,000,000	\$ 37,500,000	\$ 18,750,000	\$ 18,750,000	\$ 18,750,000	\$ 18,750,000
	Medium	2						
Green Infrastructure	Medium	2	160,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Subtotal Green Infrastructure			\$ 170,000,000	\$ 162,500,000	\$ 143,750,000	\$ 143,750,000	\$ 143,750,000	\$ 143,750,000
Vehicles								
	Medium	1	\$ 6,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
	Medium	1	-	-	-	-	-	-
Subtotal Vehicles			\$ 6,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000

Project	CIP Inflation	Category Assignment	2025	2026	2027	2028	2029	2030
Other								
New Billing System	Medium	4	\$ -	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -
	Medium	1	-	-	-	-	-	-
Subtotal Other			\$ -	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -
Consent Decree/Wet Weather Plan Projects								
	Medium	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Medium	3	-	-	-	-	-	-
Subtotal Consent Decree/Wet Weather Plan Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Wastewater CIP Budget			\$ 463,454,000	\$ 449,820,000	\$ 439,990,000	\$ 448,910,000	\$ 442,830,000	\$ 451,750,000

Project	Inflation Factor	Capital Projects - Scen 1 - 28					
		2025	2026	2027	2028	2029	2030
Wastewater CIP Budget							
Engineering and Administration							
	5.00%	5,454,000	4,320,000	3,402,000	2,381,400	1,250,200	-
	5.00%	-	-	-	-	-	-
Subtotal Engineering and Administration		\$ 5,454,000	\$ 4,320,000	\$ 3,402,000	\$ 2,381,400	\$ 1,250,200	\$ -
Water Pollution Control Plant Improvements							
	5.00%	70,000,000	115,000,000	120,750,000	126,787,500	133,126,900	139,783,200
PENNVEST	0.00%	41,000,000	-	-	-	-	-
COA Portion	5.00%	60,000,000	10,000,000	10,500,000	11,025,000	11,576,300	12,155,100
Subtotal Water Pollution Control Plant In		\$ 171,000,000	\$ 125,000,000	\$ 131,250,000	\$ 137,812,500	\$ 144,703,200	\$ 151,938,300
Storm Flood Relief							
	5.00%	15,000,000	-	-	-	-	-
	5.00%	-	-	-	-	-	-
Subtotal Storm Flood Relief		\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reconstruction of Old Sewers							
Sewer Reconstruction	5.00%	41,123,300	140,500,000	158,025,000	176,951,300	197,375,100	219,398,900
Sewer Reconstruction	0.00%	44,876,700	-	-	-	-	-
Interceptor Rehab	5.00%	-	-	-	-	-	-
CSO System Improvements	5.00%	10,000,000	-	-	-	-	-
Subtotal Reconstruction of Old Sewers		\$ 96,000,000	\$ 140,500,000	\$ 158,025,000	\$ 176,951,300	\$ 197,375,100	\$ 219,398,900
Green Infrastructure							
Stream Restoration	5.00%	10,000,000	37,500,000	19,687,500	20,671,900	21,705,500	22,790,700
	5.00%	-	-	-	-	-	-
Green Infrastructure	5.00%	160,000,000	125,000,000	131,250,000	137,812,500	144,703,100	151,938,300
Subtotal Green Infrastructure		\$ 170,000,000	\$ 162,500,000	\$ 150,937,500	\$ 158,484,400	\$ 166,408,600	\$ 174,729,000
Vehicles							
	5.00%	6,000,000	2,500,000	2,625,000	2,756,300	2,894,100	3,038,800
	5.00%	-	-	-	-	-	-
Subtotal Vehicles		\$ 6,000,000	\$ 2,500,000	\$ 2,625,000	\$ 2,756,300	\$ 2,894,100	\$ 3,038,800

Project	Inflation Factor	2025	2026	2027	2028	2029	2030
Other							
New Billing System	5.00%	-	15,000,000	15,750,000	16,537,500	-	-
	5.00%	-	-	-	-	-	-
Subtotal Other		\$ -	\$ 15,000,000	\$ 15,750,000	\$ 16,537,500	\$ -	\$ -
Consent Decree/Wet Weather Plan Projects							
	5.00%	-	-	-	-	-	-
	5.00%	-	-	-	-	-	-
Subtotal Consent Decree/Wet Weather F		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Wastewater CIP Budget		\$ 463,454,000	\$ 449,820,000	\$ 461,989,500	\$ 494,923,400	\$ 512,631,200	\$ 549,105,000
					5.00%		

Project	CIP Inflation	Category Assignment	2025	2026	2027	2028	2029	2030
Combined System CIP Budget			Capital Projects - Scen 1 - 3A					
Total Combined System CIP Budget			\$ 759,200,000	\$ 809,100,000	\$ 797,350,000	\$ 791,350,000	\$ 769,350,000	\$ 777,350,000
Water CIP Summary by Category - Inflated								
Category 1 (No Contingency or Carryforward Adjustment)		1	\$ 46,972,000	\$ 6,180,000	\$ 5,523,000	\$ 4,784,900	\$ 3,959,100	\$ 3,038,800
Category 2 (Contingency and Carryforward Adjustment)		2	248,774,000	338,100,000	353,955,000	356,217,800	374,028,700	392,730,000
Category 3 (Contingency Adjustment) - No Carryforward		3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adjustment)		4	-	15,000,000	15,750,000	16,537,500	-	-
Category 5		5	-	-	-	-	-	-
Wastewater CIP Summary by Category - Inflated								
Category 1 (No Contingency or Carryforward Adjustment)		1	\$ 97,330,700	\$ 6,820,000	\$ 6,027,000	\$ 5,137,700	\$ 4,144,300	\$ 3,038,800
Category 2 (Contingency and Carryforward Adjustment)		2	366,123,300	428,000,000	440,212,500	473,248,200	508,486,900	546,066,200
Category 3 (Contingency Adjustment) - No Carryforward		3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adjustment)		4	-	15,000,000	15,750,000	16,537,500	-	-
Category 5		5	-	-	-	-	-	-
Total Inflated CIP			\$ 759,200,000	\$ 809,100,000	\$ 837,217,500	\$ 872,463,600	\$ 890,619,000	\$ 944,873,800
Water CIP Adjustment by Category - Inflated			Rollforward Adjustments					
Category 1 (No Contingency or Carryforward Adjustment)		1	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Category 2 (Contingency and Carryforward Adjustment)		2	54,790,000	\$ (89,326,000)	\$ (15,855,000)	\$ (2,262,800)	\$ (17,810,900)	\$ (18,701,300)
Category 3 (Contingency Adjustment) - No Carryforward		3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adjustment)		4	-	\$ (15,000,000)	\$ (750,000)	\$ (787,500)	\$ 16,537,500	\$ -
Category 5		5	-	-	-	-	-	-
Wastewater CIP Adjustment by Category - Inflated			Rollforward Adjustments					
Category 1 (No Contingency or Carryforward Adjustment)		1						
Category 2 (Contingency and Carryforward Adjustment)		2	(39,659,300)	\$ (61,876,700)	\$ (12,212,500)	\$ (33,035,700)	\$ (35,238,700)	\$ (37,579,300)
Category 3 (Contingency Adjustment) - No Carryforward		3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adjustment)		4	-	\$ (15,000,000)	\$ (750,000)	\$ (787,500)	\$ 16,537,500	\$ -
Category 5		5	-	-	-	-	-	-
Total CIP Adjustment Inflated			\$ 15,130,700	\$ (181,202,700)	\$ (29,567,500)	\$ (36,873,500)	\$ (19,974,600)	\$ (56,280,600)

Project	CIP Inflation	Category Assignment	2025	2026	2027	2028	2029	2030
Water Adjusted CIP Budget by Category - Inflated								
Category 1 (No Contingency or Carryforward Adjustment)		1	\$ 46,972,000	\$ 6,180,000	\$ 5,523,000	\$ 4,784,900	\$ 3,959,100	\$ 3,038,800
Category 2 (Contingency and Carryforward Adjustment)		2	303,564,000	248,774,000	338,100,000	353,955,000	356,217,800	374,028,700
Category 3 (Contingency Adjustment) - No Carryforward		3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adjustment)		4	-	-	15,000,000	15,750,000	16,537,500	-
Category 5		5	-	-	-	-	-	-
Wastewater Adjusted CIP Budget by Category - Inflated								
Category 1 (No Contingency or Carryforward Adjustment)		1	\$ 97,330,700	\$ 6,820,000	\$ 6,027,000	\$ 5,137,700	\$ 4,144,300	\$ 3,038,800
Category 2 (Contingency and Carryforward Adjustment)		2	326,464,000	366,123,300	428,000,000	440,212,500	473,248,200	508,486,900
Category 3 (Contingency Adjustment) - No Carryforward		3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adjustment)		4	-	-	15,000,000	15,750,000	16,537,500	-
Category 5		5	-	-	-	-	-	-
Total Adjusted CIP Budget Inflated			\$ 774,330,700	\$ 627,897,300	\$ 807,650,000	\$ 835,590,100	\$ 870,644,400	\$ 888,593,200
Contingency Adjustment			TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Water Estimated CIP Encumbrance/Commitment by Category - Inflated								
Category 1 (No Contingency or Carryforward Adjustment)	100.0%	1	\$ 46,972,000	\$ 6,180,000	\$ 5,523,000	\$ 4,784,900	\$ 3,959,100	\$ 3,038,800
Category 2 (Contingency and Carryforward Adjustment)	90.0%	2	273,207,600	223,896,600	304,290,000	318,559,500	320,596,020	336,625,830
Category 3 (Contingency Adjustment) - No Carryforward	90.0%	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adjustment)	100.0%	4	-	-	15,000,000	15,750,000	16,537,500	-
Category 5	90.0%	5	-	-	-	-	-	-
Wastewater Estimated CIP Encumbrance/Commitment by Category - Inflated								
Category 1 (No Contingency or Carryforward Adjustment)	100.0%	1	\$ 97,330,700	\$ 6,820,000	\$ 6,027,000	\$ 5,137,700	\$ 4,144,300	\$ 3,038,800
Category 2 (Contingency and Carryforward Adjustment)	90.0%	2	293,817,600	329,510,970	385,200,000	396,191,250	425,923,380	457,638,210
Category 3 (Contingency Adjustment) - No Carryforward	90.0%	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adjustment)	100.0%	4	-	-	15,000,000	15,750,000	16,537,500	-
Category 5	90.0%	5	-	-	-	-	-	-
Total Estimated CIP Encumbrance/Commitment Inflated			\$ 711,327,900	\$ 566,407,570	\$ 731,040,000	\$ 756,173,350	\$ 787,697,800	\$ 800,341,640
			91.9%	90.2%	90.5%	90.5%	90.5%	90.1%
Total Net Funding Requirement			\$ 406,862,754	\$ 511,975,188	\$ 596,832,842	\$ 671,342,359	\$ 711,251,663	\$ 754,589,765
Estimated Monthly Spending			\$ 33,905,229	\$ 42,664,599	\$ 49,736,070	\$ 55,945,197	\$ 59,270,972	\$ 62,882,480

Project	CIP Inflation	Category Assignment	2025	2026	2027	2028	2029	2030
Annual Balance of Encumbrance/Commitment			\$ 304,465,146	\$ 54,432,382	\$ 134,207,158	\$ 84,830,991	\$ 76,446,137	\$ 45,751,875
Cumulative Balance of Encumbrance/Commitment			\$ 304,465,146	\$ 358,897,528	\$ 493,104,686	\$ 577,935,677	\$ 654,381,814	\$ 700,133,689
Ratio of Expenses to Encumbrance/Commitment			57.2%	90.4%	81.6%	88.8%	90.3%	94.3%

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CAPITAL PROJECTS

Index	Description	Table
Capital Projects	Capital Projects Worksheet	
Capital Projects -1	Combined System CIP Budget	Schedule BV-2: Table 3-11 and Table 6-18

Project	Category Assignment	2025	2026	2027	2028	2029	2030
Combined System CIP Budget							Capital Projects - 1
Water Capital Projects - Uninflated							
Engineering and Administration	\$	4,646,000	\$ 3,680,000	\$ 2,760,000	\$ 1,840,000	\$ 920,000	\$ -
Water Treatment Plant		130,000,000	130,000,000	130,000,000	130,000,000	130,000,000	130,000,000
Pumping Station		-	-	-	-	-	-
Water Mains		-	-	-	-	-	-
Filtered Water Storage		-	-	-	-	-	-
Load Control Center Expansion		-	-	-	-	-	-
Distribution System		150,100,000	203,100,000	202,100,000	188,100,000	188,100,000	188,100,000
Large Meter Replacement		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Vehicles		6,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Other (Billing System)		-	15,000,000	15,000,000	15,000,000	-	-
Total Water Capital Projects - Uninflated	\$	295,746,000	\$ 359,280,000	\$ 357,360,000	\$ 342,440,000	\$ 326,520,000	\$ 325,600,000
Wastewater Capital Projects - Uninflated							
Engineering and Administration	\$	5,454,000	\$ 4,320,000	\$ 3,240,000	\$ 2,160,000	\$ 1,080,000	\$ -
Water Pollution Control Plant Improvements		171,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Storm Flood Relief		15,000,000	-	-	-	-	-
Reconstruction of Old Sewers		96,000,000	140,500,000	150,500,000	160,500,000	170,500,000	180,500,000
Green Infrastructure		170,000,000	162,500,000	143,750,000	143,750,000	143,750,000	143,750,000
Vehicles		6,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Other (Billing System)		-	15,000,000	15,000,000	15,000,000	-	-
Consent Decree/Wet Weather Plan Projects		-	-	-	-	-	-
Total Wastewater Capital Projects - Uninflated	\$	463,454,000	\$ 449,820,000	\$ 439,990,000	\$ 448,910,000	\$ 442,830,000	\$ 451,750,000
Total Last Updated:	\$	759,200,000	\$ 809,100,000	\$ 797,350,000	\$ 791,350,000	\$ 769,350,000	\$ 777,350,000
Water Capital Projects - Inflated							
Engineering and Administration	\$	4,646,000	\$ 3,680,000	\$ 2,898,000	\$ 2,028,600	\$ 1,065,000	\$ -
Water Treatment Plant		130,000,000	130,000,000	136,500,000	143,325,000	150,491,300	158,015,800
Pumping Station		-	-	-	-	-	-
Water Mains		-	-	-	-	-	-
Filtered Water Storage		-	-	-	-	-	-
Load Control Center Expansion		-	-	-	-	-	-
Distribution System		150,100,000	203,100,000	212,205,000	207,380,300	217,749,300	228,636,700
Large Meter Replacement		5,000,000	5,000,000	5,250,000	5,512,500	5,788,100	6,077,500
Vehicles		6,000,000	2,500,000	2,625,000	2,756,300	2,894,100	3,038,800
Other (Billing System)		-	15,000,000	15,750,000	16,537,500	-	-
Total Water Capital Projects - Inflated	\$	295,746,000	\$ 359,280,000	\$ 375,228,000	\$ 377,540,200	\$ 377,987,800	\$ 395,768,800

Project	Category Assignment	2025	2026	2027	2028	2029	2030
Combined System CIP Budget							Capital Projects - 1
Wastewater Capital Projects - Inflated							
Engineering and Administration		\$ 5,454,000	\$ 4,320,000	\$ 3,402,000	\$ 2,381,400	\$ 1,250,200	\$ -
Water Pollution Control Plant Improvements		171,000,000	125,000,000	131,250,000	137,812,500	144,703,200	151,938,300
Storm Flood Relief		15,000,000	-	-	-	-	-
Reconstruction of Old Sewers		96,000,000	140,500,000	158,025,000	176,951,300	197,375,100	219,398,900
Green Infrastructure		170,000,000	162,500,000	150,937,500	158,484,400	166,408,600	174,729,000
Vehicles		6,000,000	2,500,000	2,625,000	2,756,300	2,894,100	3,038,800
Other (Billing System)		-	15,000,000	15,750,000	16,537,500	-	-
Consent Decree/Wet Weather Plan Projects		-	-	-	-	-	-
Total Wastewater Capital Projects - Inflated		\$ 463,454,000	\$ 449,820,000	\$ 461,989,500	\$ 494,923,400	\$ 512,631,200	\$ 549,105,000
Total Last Updated:		\$ 759,200,000	\$ 809,100,000	\$ 837,217,500	\$ 872,463,600	\$ 890,619,000	\$ 944,873,800
Water CIP Budget by Category Level - Inflated							
Category 1 (No Contingency or Carryforward)	1	\$ 46,972,000	\$ 6,180,000	\$ 5,523,000	\$ 4,784,900	\$ 3,959,100	\$ 3,038,800
Category 2 (Contingency and Carryforward)	2	248,774,000	338,100,000	353,955,000	356,217,800	374,028,700	392,730,000
Category 3 (Contingency Adj with No Carryforward)	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adj)	4	-	15,000,000	15,750,000	16,537,500	-	-
Category 5	5	-	-	-	-	-	-
Wastewater CIP Budget by Category Level - Inflated							
Category 1 (No Contingency or Carryforward)	1	\$ 97,330,700	\$ 6,820,000	\$ 6,027,000	\$ 5,137,700	\$ 4,144,300	\$ 3,038,800
Category 2 (Contingency and Carryforward)	2	366,123,300	428,000,000	440,212,500	473,248,200	508,486,900	546,066,200
Category 3 (Contingency Adj with No Carryforward)	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adj)	4	-	15,000,000	15,750,000	16,537,500	-	-
Category 5	5	-	-	-	-	-	-
Total CIP Budget - Inflated		\$ 759,200,000	\$ 809,100,000	\$ 837,217,500	\$ 872,463,600	\$ 890,619,000	\$ 944,873,800
Totals for Scenario							
Water System		\$ 295,746,000	\$ 359,280,000	\$ 375,228,000	\$ 377,540,200	\$ 377,987,800	\$ 395,768,800
Wastewater System		463,454,000	449,820,000	461,989,500	494,923,400	512,631,200	549,105,000
Combined System		759,200,000	809,100,000	837,217,500	872,463,600	890,619,000	944,873,800
Water CIP Budget Adjustments by Category Level - Inflated							
Category 1 (No Contingency or Carryforward)	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category 2 (Contingency and Carryforward)	2	54,790,000	(89,326,000)	(15,855,000)	(2,262,800)	(17,810,900)	(18,701,300)
Category 3 (Contingency Adj with No Carryforward)	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adj)	4	-	(15,000,000)	(750,000)	(787,500)	16,537,500	-
Category 5	5	-	-	-	-	-	-

Project	Category Assignment	2025	2026	2027	2028	2029	2030
Combined System CIP Budget							Capital Projects - 1
Wastewater CIP Budget Adjustments by Category Level - Inflated							
Category 1 (No Contingency or Carryforward)	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Category 2 (Contingency and Carryforward)	2	(39,659,300)	(61,876,700)	(12,212,500)	(33,035,700)	(35,238,700)	(37,579,300)
Category 3 (Contingency Adj with No Carryforward)	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adj)	4	-	(15,000,000)	(750,000)	(787,500)	16,537,500	-
Category 5	5	-	-	-	-	-	-
Total CIP Budget Adjustments - Inflated		\$ 15,130,700	\$ (181,202,700)	\$ (29,567,500)	\$ (36,873,500)	\$ (19,974,600)	\$ (56,280,600)
Totals for Scenario							
Water System		\$ 54,790,000	\$ (104,326,000)	\$ (16,605,000)	\$ (3,050,300)	\$ (1,273,400)	\$ (18,701,300)
Wastewater System		(39,659,300)	(76,876,700)	(12,962,500)	(33,823,200)	(18,701,200)	(37,579,300)
Combined System		15,130,700	(181,202,700)	(29,567,500)	(36,873,500)	(19,974,600)	(56,280,600)
Water Adjusted CIP Budget by Category Level - Inflated							
Category 1 (No Contingency or Carryforward)	1	\$ 46,972,000	\$ 6,180,000	\$ 5,523,000	\$ 4,784,900	\$ 3,959,100	\$ 3,038,800
Category 2 (Contingency and Carryforward)	2	303,564,000	248,774,000	338,100,000	353,955,000	356,217,800	374,028,700
Category 3 (Contingency Adj with No Carryforward)	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adj)	4	-	-	15,000,000	15,750,000	16,537,500	-
Category 5	5	-	-	-	-	-	-
Total CIP Budget Adjustments - Inflated		\$ 774,330,700	\$ 627,897,300	\$ 807,650,000	\$ 835,590,100	\$ 870,644,400	\$ 888,593,200
Totals for Scenario							
Water System		\$ 350,536,000	\$ 254,954,000	\$ 358,623,000	\$ 374,489,900	\$ 376,714,400	\$ 377,067,500
Wastewater System		423,794,700	372,943,300	449,027,000	461,100,200	493,930,000	511,525,700
Combined System		774,330,700	627,897,300	807,650,000	835,590,100	870,644,400	888,593,200
Water Estimated CIP Encumbrance/Commitment by Category Level - Inflated							
Category 1 (No Contingency or Carryforward)	1	\$ 46,972,000	\$ 6,180,000	\$ 5,523,000	\$ 4,784,900	\$ 3,959,100	\$ 3,038,800
Category 2 (Contingency and Carryforward)	2	273,207,600	223,896,600	304,290,000	318,559,500	320,596,020	336,625,830
Category 3 (Contingency Adj with No Carryforward)	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adj)	4	-	-	15,000,000	15,750,000	16,537,500	-
Category 5	5	-	-	-	-	-	-

Project	Category Assignment	2025	2026	2027	2028	2029	2030
Combined System CIP Budget							Capital Projects - 1
Wastewater Estimated CIP Encumbrance/Commitment by Category Level - Inflated							
Category 1 (No Contingency or Carryforward)	1	\$ 97,330,700	\$ 6,820,000	\$ 6,027,000	\$ 5,137,700	\$ 4,144,300	\$ 3,038,800
Category 2 (Contingency and Carryforward)	2	293,817,600	329,510,970	385,200,000	396,191,250	425,923,380	457,638,210
Category 3 (Contingency Adj with No Carryforward)	3	-	-	-	-	-	-
Category 4 (No Contingency with Carryforward Adj)	4	-	-	15,000,000	15,750,000	16,537,500	-
Category 5	5	-	-	-	-	-	-
Total Estimated CIP Encumbrance/Commitment - Inflated		\$ 711,327,900	\$ 566,407,570	\$ 731,040,000	\$ 756,173,350	\$ 787,697,800	\$ 800,341,640
Totals for Scenario							
Water System		\$ 320,179,600	\$ 230,076,600	\$ 324,813,000	\$ 339,094,400	\$ 341,092,620	\$ 339,664,630
Wastewater System		391,148,300	336,330,970	406,227,000	417,078,950	446,605,180	460,677,010
Combined System		711,327,900	566,407,570	731,040,000	756,173,350	787,697,800	800,341,640
Total Net Funding Requirement		406,862,754	511,975,188	596,832,842	671,342,359	711,251,663	754,589,765
Estimated Monthly Spending		33,905,229	42,664,599	49,736,070	55,945,197	59,270,972	62,882,480
Allocation of CIP Spending by System							
Water System		\$ 183,135,167	\$ 207,965,989	\$ 265,182,570	\$ 301,053,237	\$ 307,989,553	\$ 320,247,555
Wastewater System		223,727,587	304,009,199	331,650,272	370,289,123	403,262,110	434,342,210
Combined System		406,862,754	511,975,188	596,832,842	671,342,359	711,251,663	754,589,765
Net Encumbrance/Commitment							
Water System	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Wastewater System	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Combined System	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

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DEBT SERVICE

Index	Description	Table
DS	Debt Service Worksheet	
DS - 1	Existing Revenue Bond Debt Service	
DS - 2	Existing Parity PENNVEST Debt Service	
DS - 3	Existing Commercial Paper Debt Service	
DS - 4	Existing G.O. Bond Debt Service	
DS - 5	Proposed Revenue Bonds	Schedule BV-1: Table C-9 Schedule BV-2: Table 1-9, Table 3-10 and Table 6-17
DS - 6	Future State Revolving Fund	
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DS - 9	PWD Debt Service	Schedule BV-1: Table C-9 Schedule BV-2: Table 2-9
DS - 10	Water System Debt Service	Schedule BV-2: Table 3-10
DS - 11	Wastewater System Debt Service	Schedule BV-2: Table 6-17
DS - 12	Combined System Debt Service	

Existing Debt Service

Revenue Bond Debt Service

DS - 1a

Revenue Bonds	Series 2014A			Series 2015A Refunding			Series 2015B Refunding			Series 2016A Refunding		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	19.38%	80.62%		42.00%	58.00%		37.73%	62.27%		33.86%	66.14%	
Fiscal Year												
2024	1,888,232	7,854,968	9,743,200	-	-	-	1,724,865	2,846,735	4,571,600	9,437,819	18,435,244	27,873,063
2025	1,886,522	7,847,853	9,734,375	-	-	-	1,724,865	2,846,735	4,571,600	9,770,493	19,085,069	28,855,563
2026	1,883,542	7,835,458	9,719,000	-	-	-	1,724,865	2,846,735	4,571,600	9,764,526	19,073,412	28,837,938
2027	1,881,168	7,825,582	9,706,750	-	-	-	1,724,865	2,846,735	4,571,600	9,138,158	17,849,905	26,988,063
2028	-	-	-	-	-	-	1,724,865	2,846,735	4,571,600	4,695,133	9,171,179	13,866,313
2029	-	-	-	-	-	-	5,473,435	9,033,415	14,506,850	2,934,032	5,731,155	8,665,188
2030	-	-	-	-	-	-	5,466,973	9,022,752	14,489,725	2,935,641	5,734,297	8,669,938
2031	-	-	-	-	-	-	5,462,021	9,014,579	14,476,600	2,934,964	5,732,974	8,667,938
2032	-	-	-	-	-	-	5,456,173	9,004,927	14,461,100	2,934,337	5,731,750	8,666,088
2033	-	-	-	-	-	-	5,450,797	8,996,053	14,446,850	2,934,608	5,732,279	8,666,888
2034	-	-	-	-	-	-	5,443,486	8,983,989	14,427,475	2,934,134	5,731,353	8,665,488
2035	-	-	-	-	-	-	5,439,157	8,976,843	14,416,000	2,934,684	5,732,428	8,667,113
2036	-	-	-	-	-	-	5,430,177	8,962,023	14,392,200	2,935,245	5,733,524	8,668,769
2037	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-
2061	-	-	-	-	-	-	-	-	-	-	-	-
2062	-	-	-	-	-	-	-	-	-	-	-	-
2063	-	-	-	-	-	-	-	-	-	-	-	-
2064	-	-	-	-	-	-	-	-	-	-	-	-
2065	-	-	-	-	-	-	-	-	-	-	-	-
2066	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ 7,539,464	\$ 31,363,861	\$ 38,903,325	\$ -	\$ -	\$ -	\$ 52,246,542	\$ 86,228,258	\$ 138,474,800	\$ 66,283,775	\$ 129,474,569	\$ 195,758,344

Existing Debt Service												
Revenue Bond Debt Service												DS - 1b
Revenue Bonds	Series 2017A			Series 2017B			Series 2018A			Series 2019A Refunding		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
	41.45%	58.55%		28.45%	71.55%		45.22%	54.78%		20.03%	79.97%	
Allocation Fiscal Year												
2024	5,021,819	7,094,306	12,116,125	4,401,891	11,070,484	15,472,375	5,470,422	6,626,328	12,096,750	677,971	2,706,815	3,384,786
2025	5,021,819	7,094,306	12,116,125	4,131,473	10,390,402	14,521,875	5,470,422	6,626,328	12,096,750	206,266	823,523	1,029,789
2026	5,021,819	7,094,306	12,116,125	3,981,506	10,013,244	13,994,750	5,470,422	6,626,328	12,096,750	206,266	823,523	1,029,789
2027	5,021,819	7,094,306	12,116,125	4,491,295	11,295,330	15,786,625	5,470,422	6,626,328	12,096,750	206,266	823,523	1,029,789
2028	5,021,819	7,094,306	12,116,125	4,488,450	11,288,175	15,776,625	5,470,422	6,626,328	12,096,750	206,266	823,523	1,029,789
2029	5,021,819	7,094,306	12,116,125	2,838,172	7,137,828	9,976,000	5,470,422	6,626,328	12,096,750	206,266	823,523	1,029,789
2030	5,021,819	7,094,306	12,116,125	10,365,046	26,067,454	36,432,500	5,470,422	6,626,328	12,096,750	206,266	823,523	1,029,789
2031	5,021,819	7,094,306	12,116,125	10,120,056	25,451,319	35,571,375	5,470,422	6,626,328	12,096,750	206,266	823,523	1,029,789
2032	5,021,819	7,094,306	12,116,125	10,193,173	25,635,202	35,828,375	5,470,422	6,626,328	12,096,750	206,266	823,523	1,029,789
2033	7,909,201	11,173,299	19,082,500	1,094,756	2,753,244	3,848,000	8,199,698	9,932,302	18,132,000	206,266	823,523	1,029,789
2034	7,910,652	11,175,348	19,086,000	1,108,945	2,788,930	3,897,875	8,198,624	9,931,001	18,129,625	206,266	823,523	1,029,789
2035	7,910,496	11,175,129	19,085,625	1,122,708	2,823,542	3,946,250	8,199,246	9,931,754	18,131,000	206,266	823,523	1,029,789
2036	7,910,444	11,175,056	19,085,500	-	-	-	8,198,907	9,931,343	18,130,250	206,266	823,523	1,029,789
2037	7,910,082	11,174,543	19,084,625	-	-	-	8,199,472	9,932,028	18,131,500	206,266	823,523	1,029,789
2038	7,908,994	11,173,006	19,082,000	-	-	-	8,198,285	9,930,590	18,128,875	206,266	823,523	1,029,789
2039	7,910,807	11,175,568	19,086,375	-	-	-	8,199,415	9,931,960	18,131,375	1,707,658	6,817,862	8,525,520
2040	7,908,838	11,172,787	19,081,625	-	-	-	8,197,889	9,930,111	18,128,000	1,708,494	6,821,198	8,529,692
2041	3,601,002	5,087,123	8,688,125	-	-	-	8,199,981	9,932,644	18,132,625	1,708,368	6,820,697	8,529,066
2042	7,908,838	11,172,787	19,081,625	-	-	-	8,198,398	9,930,727	18,129,125	-	-	-
2043	7,910,185	11,174,690	19,084,875	-	-	-	8,199,415	9,931,960	18,131,375	-	-	-
2044	7,910,237	11,174,763	19,085,000	-	-	-	8,197,946	9,930,179	18,128,125	-	-	-
2045	7,910,496	11,175,129	19,085,625	-	-	-	8,197,946	9,930,179	18,128,125	-	-	-
2046	7,910,341	11,174,909	19,085,250	-	-	-	8,198,737	9,931,138	18,129,875	-	-	-
2047	7,909,149	11,173,226	19,082,375	-	-	-	8,199,641	9,932,234	18,131,875	-	-	-
2048	7,910,341	11,174,909	19,085,250	-	-	-	8,199,981	9,932,644	18,132,625	-	-	-
2049	7,910,509	11,175,147	19,085,656	-	-	-	8,199,076	9,931,549	18,130,625	-	-	-
2050	7,910,499	11,175,132	19,085,631	-	-	-	8,198,454	9,930,796	18,129,250	-	-	-
2051	7,909,577	11,173,830	19,083,406	-	-	-	8,199,528	9,932,097	18,131,625	-	-	-
2052	7,908,908	11,172,886	19,081,794	-	-	-	8,199,189	9,931,686	18,130,875	-	-	-
2053	7,909,636	11,173,914	19,083,550	-	-	-	8,198,850	9,931,275	18,130,125	-	-	-
2054	-	-	-	-	-	-	8,199,811	9,932,439	18,132,250	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-
2061	-	-	-	-	-	-	-	-	-	-	-	-
2062	-	-	-	-	-	-	-	-	-	-	-	-
2063	-	-	-	-	-	-	-	-	-	-	-	-
2064	-	-	-	-	-	-	-	-	-	-	-	-
2065	-	-	-	-	-	-	-	-	-	-	-	-
2066	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ 206,995,605	\$ 292,421,932	\$ 499,417,537	\$ 58,337,472	\$ 146,715,153	\$ 205,052,625	\$ 229,612,287	\$ 278,129,588	\$ 507,741,875	\$ 8,690,220	\$ 34,695,888	\$ 43,386,108

Existing Debt Service												
Revenue Bond Debt Service												
Revenue Bonds	Series 2019B			Series 2020 Forward Refunding			Series 2020A Refunding			Series 2020B Refunding		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
	41.20%	58.80%		20.00%	80.00%		45.09%	54.91%		19.82%	80.18%	
Allocation												
Fiscal Year												
2024	9,017,651	12,870,474	21,888,125	1,277,400	5,109,600	6,387,000	6,620,757	8,064,243	14,685,000	909,780	3,681,336	4,591,116
2025	9,016,827	12,869,298	21,886,125	1,277,400	5,109,600	6,387,000	6,906,879	8,412,746	15,319,625	63,958	258,798	322,756
2026	9,015,952	12,868,048	21,884,000	1,277,400	5,109,600	6,387,000	6,999,191	8,525,184	15,524,375	63,958	258,798	322,756
2027	9,016,518	12,868,857	21,885,375	1,277,400	5,109,600	6,387,000	7,047,263	8,583,737	15,631,000	63,958	258,798	322,756
2028	9,015,900	12,867,975	21,883,875	1,277,400	5,109,600	6,387,000	7,138,504	8,694,871	15,833,375	63,958	258,798	322,756
2029	4,068,796	5,807,204	9,876,000	1,277,400	5,109,600	6,387,000	3,845,878	4,684,372	8,530,250	63,958	258,798	322,756
2030	4,068,796	5,807,204	9,876,000	1,277,400	5,109,600	6,387,000	3,845,878	4,684,372	8,530,250	63,958	258,798	322,756
2031	4,068,796	5,807,204	9,876,000	1,277,400	5,109,600	6,387,000	3,845,878	4,684,372	8,530,250	63,958	258,798	322,756
2032	4,068,796	5,807,204	9,876,000	1,277,400	5,109,600	6,387,000	3,845,878	4,684,372	8,530,250	63,958	258,798	322,756
2033	4,068,796	5,807,204	9,876,000	3,523,800	14,095,200	17,619,000	3,845,878	4,684,372	8,530,250	63,958	258,798	322,756
2034	4,068,796	5,807,204	9,876,000	3,524,625	14,098,500	17,623,125	3,845,878	4,684,372	8,530,250	1,019,202	4,124,100	5,143,302
2035	4,068,796	5,807,204	9,876,000	3,524,375	14,097,500	17,621,875	3,845,878	4,684,372	8,530,250	1,110,730	4,494,459	5,605,189
2036	4,068,796	5,807,204	9,876,000	3,524,750	14,099,000	17,623,750	4,577,779	5,575,846	10,153,625	713,036	2,885,229	3,598,264
2037	4,068,796	5,807,204	9,876,000	3,524,425	14,097,700	17,622,125	6,533,743	7,958,257	14,492,000	-	-	-
2038	4,068,796	5,807,204	9,876,000	3,524,075	14,096,300	17,620,375	6,536,842	7,962,033	14,498,875	-	-	-
2039	4,068,796	5,807,204	9,876,000	3,525,300	14,101,200	17,626,500	6,534,813	7,959,562	14,494,375	-	-	-
2040	4,068,796	5,807,204	9,876,000	3,524,725	14,098,900	17,623,625	6,531,939	7,956,061	14,488,000	-	-	-
2041	4,068,796	5,807,204	9,876,000	3,524,975	14,099,900	17,624,875	11,220,402	13,666,723	24,887,125	-	-	-
2042	4,068,796	5,807,204	9,876,000	-	-	-	13,117,135	15,976,990	29,094,125	-	-	-
2043	4,068,796	5,807,204	9,876,000	-	-	-	13,117,417	15,977,333	29,094,750	-	-	-
2044	9,017,600	12,870,400	21,888,000	-	-	-	5,180,286	6,309,714	11,490,000	-	-	-
2045	9,016,879	12,869,371	21,886,250	-	-	-	5,178,032	6,306,968	11,485,000	-	-	-
2046	9,017,239	12,869,886	21,887,125	-	-	-	5,177,750	6,306,625	11,484,375	-	-	-
2047	9,015,952	12,868,048	21,884,000	-	-	-	5,178,877	6,307,998	11,486,875	-	-	-
2048	9,016,415	12,868,710	21,885,125	-	-	-	5,176,454	6,305,046	11,481,500	-	-	-
2049	9,015,797	12,867,828	21,883,625	-	-	-	5,181,131	6,310,744	11,491,875	-	-	-
2050	9,017,394	12,870,106	21,887,500	-	-	-	5,176,623	6,305,252	11,481,875	-	-	-
2051	9,016,261	12,868,489	21,884,750	-	-	-	5,180,399	6,309,851	11,490,250	-	-	-
2052	9,015,694	12,867,681	21,883,375	-	-	-	-	-	-	-	-	-
2053	9,016,776	12,869,224	21,886,000	-	-	-	-	-	-	-	-	-
2054	9,016,467	12,868,783	21,885,250	-	-	-	-	-	-	-	-	-
2055	9,015,849	12,867,901	21,883,750	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-
2061	-	-	-	-	-	-	-	-	-	-	-	-
2062	-	-	-	-	-	-	-	-	-	-	-	-
2063	-	-	-	-	-	-	-	-	-	-	-	-
2064	-	-	-	-	-	-	-	-	-	-	-	-
2065	-	-	-	-	-	-	-	-	-	-	-	-
2066	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ 214,313,116	\$ 305,879,134	\$ 520,192,250	\$ 43,217,650	\$ 172,870,600	\$ 216,088,250	\$ 171,233,355	\$ 208,566,395	\$ 379,799,750	\$ 4,328,366	\$ 17,514,308	\$ 21,842,674

Existing Debt Service												
Revenue Bond Debt Service												DS - 1d
Revenue Bonds	Series 2021B Refunding			Series 2021C			Series 2022C			Series 2023 Refunding		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	39.14%	60.86%		71.08%	28.92%		45.80%	54.20%		19.90%	80.10%	
Fiscal Year												
2024	4,026,675	6,261,202	10,287,877	9,930,054	4,040,196	13,970,250	11,941,174	14,134,076	26,075,250	396,419	1,595,875	1,992,294
2025	4,026,087	6,260,287	10,286,374	9,930,853	4,040,522	13,971,375	10,616,438	12,566,062	23,182,500	1,699,058	6,839,942	8,539,000
2026	4,025,202	6,258,912	10,284,114	9,930,942	4,040,558	13,971,500	10,158,373	12,023,877	22,182,250	1,969,194	7,927,431	9,896,625
2027	4,025,997	6,260,148	10,286,145	9,929,965	4,040,160	13,970,125	10,143,948	12,006,802	22,150,750	1,968,348	7,924,027	9,892,375
2028	8,127,063	12,637,022	20,764,085	9,931,031	4,040,594	13,971,625	9,106,804	10,779,196	19,886,000	1,500,082	6,038,918	7,539,000
2029	4,136,170	6,431,458	10,567,628	6,218,967	2,530,283	8,749,250	9,108,064	10,780,686	19,888,750	7,370,529	29,671,721	37,042,250
2030	4,137,054	6,432,834	10,569,888	9,930,143	4,040,232	13,970,375	9,106,461	10,778,789	19,885,250	1,346,423	5,420,327	6,766,750
2031	4,135,533	6,430,469	10,566,002	9,930,409	4,040,341	13,970,750	9,108,636	10,781,364	19,890,000	1,535,724	6,182,401	7,718,125
2032	4,135,583	6,430,547	10,566,130	9,931,298	4,040,702	13,972,000	9,107,148	10,779,602	19,886,750	1,274,393	5,130,357	6,404,750
2033	5,279,071	8,208,592	13,487,663	9,932,275	4,041,100	13,973,375	9,108,636	10,781,364	19,890,000	983,589	3,959,661	4,943,250
2034	5,279,316	8,208,972	13,488,287	9,929,343	4,039,907	13,969,250	9,107,949	10,780,551	19,888,500	368,529	1,483,596	1,852,125
2035	5,280,028	8,210,080	13,490,108	9,932,542	4,041,209	13,973,750	9,107,033	10,779,467	19,886,500	360,222	1,450,153	1,810,375
2036	5,279,865	8,209,826	13,489,690	9,931,902	4,040,948	13,972,850	9,107,720	10,780,280	19,888,000	1,224,923	4,931,202	6,156,125
2037	13,598,571	21,144,840	34,743,411	9,932,826	4,041,324	13,974,150	8,498,073	10,058,677	18,556,750	1,437,628	5,787,497	7,225,125
2038	13,792,998	21,447,161	35,240,159	9,932,328	4,041,122	13,973,450	8,498,760	10,059,490	18,558,250	1,437,852	5,788,398	7,226,250
2039	13,794,041	21,448,783	35,242,824	9,930,125	4,040,225	13,970,350	8,498,646	10,059,354	18,558,000	-	-	-
2040	13,795,564	21,451,151	35,246,715	9,930,978	4,040,572	13,971,550	8,497,272	10,057,728	18,555,000	-	-	-
2041	13,793,424	21,447,823	35,241,247	9,932,470	4,041,180	13,973,650	8,498,760	10,059,490	18,558,250	-	-	-
2042	17,420,497	27,087,670	44,508,167	9,932,613	4,041,237	13,973,850	8,495,555	10,055,695	18,551,250	-	-	-
2043	17,420,264	27,087,309	44,507,573	9,659,932	3,930,293	13,590,225	8,498,760	10,059,490	18,558,250	-	-	-
2044	17,420,074	27,087,013	44,507,087	9,658,510	3,929,715	13,588,225	8,471,696	10,027,454	18,499,150	-	-	-
2045	13,206,038	20,534,479	33,740,517	9,661,176	3,930,799	13,591,975	8,443,761	9,994,389	18,438,150	-	-	-
2046	13,206,431	20,535,089	33,741,521	9,659,932	3,930,293	13,590,225	8,414,200	9,959,400	18,373,600	-	-	-
2047	-	-	-	9,931,400	4,040,744	13,972,144	8,384,548	9,924,302	18,308,850	-	-	-
2048	-	-	-	9,929,370	4,039,918	13,969,288	6,643,477	7,863,498	14,506,975	-	-	-
2049	-	-	-	9,931,324	4,040,713	13,972,038	6,643,248	7,863,227	14,506,475	-	-	-
2050	-	-	-	9,932,426	4,041,162	13,973,588	6,643,683	7,863,742	14,507,425	-	-	-
2051	-	-	-	9,932,248	4,041,089	13,973,338	6,641,611	7,861,289	14,502,900	-	-	-
2052	-	-	-	9,930,387	4,040,332	13,970,719	6,643,145	7,863,105	14,506,250	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-
2061	-	-	-	-	-	-	-	-	-	-	-	-
2062	-	-	-	-	-	-	-	-	-	-	-	-
2063	-	-	-	-	-	-	-	-	-	-	-	-
2064	-	-	-	-	-	-	-	-	-	-	-	-
2065	-	-	-	-	-	-	-	-	-	-	-	-
2066	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ 209,341,547	\$ 325,511,665	\$ 534,853,212	\$ 283,207,767	\$ 115,227,471	\$ 398,435,238	\$ 251,243,578	\$ 297,382,447	\$ 548,626,025	\$ 24,872,914	\$ 100,131,505	\$ 125,004,419

Existing Debt Service												
Revenue Bond Debt Service DS - 1e												
Revenue Bonds	Series 2023 New Money			Series 2024 Refunding (Net DS)			Series 2024C (New Money)					
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	45.65%	54.35%		35.86%	64.14%		42.27%	57.73%			100.00%	
Fiscal Year												
2024	4,598,509	5,474,895	10,073,403	-	-	-	-	-	-	-	-	-
2025	13,926,731	16,580,894	30,507,625	840,908	1,504,066	2,344,974	1,956,739	2,672,756	4,629,495	-	-	-
2026	13,927,644	16,581,981	30,509,625	(432,634)	(773,818)	(1,206,452)	8,335,709	11,385,941	19,721,650	-	-	-
2027	13,927,016	16,581,234	30,508,250	(432,634)	(773,818)	(1,206,452)	8,335,445	11,385,580	19,721,025	-	-	-
2028	13,926,731	16,580,894	30,507,625	796,921	1,425,391	2,222,313	8,336,607	11,387,168	19,723,775	-	-	-
2029	13,926,331	16,580,419	30,506,750	(129,890)	(232,325)	(362,215)	8,336,819	11,387,456	19,724,275	-	-	-
2030	13,925,361	16,579,264	30,504,625	(142,008)	(253,999)	(396,007)	8,335,868	11,386,157	19,722,025	-	-	-
2031	13,925,590	16,579,535	30,505,125	47,293	84,589	131,883	8,335,603	11,385,797	19,721,400	-	-	-
2032	13,926,446	16,580,555	30,507,000	(104,604)	(187,097)	(291,700)	8,335,709	11,385,941	19,721,650	-	-	-
2033	13,927,359	16,581,642	30,509,000	1,147,030	2,051,603	3,198,632	8,335,868	11,386,157	19,722,025	-	-	-
2034	13,925,533	16,579,468	30,505,000	1,093,134	1,955,203	3,048,337	8,335,762	11,386,013	19,721,775	-	-	-
2035	13,927,187	16,581,438	30,508,625	1,254,727	2,244,233	3,498,960	8,335,075	11,385,075	19,720,150	-	-	-
2036	13,927,073	16,581,302	30,508,375	1,096,112	1,960,531	3,056,643	8,335,551	11,385,724	19,721,275	-	-	-
2037	13,926,845	16,581,030	30,507,875	885,569	1,583,948	2,469,516	8,336,766	11,387,384	19,724,150	-	-	-
2038	13,925,818	16,579,807	30,505,625	886,590	1,585,775	2,472,365	8,336,237	11,386,663	19,722,900	-	-	-
2039	13,925,533	16,579,468	30,505,000	1,092,793	1,954,594	3,047,386	8,335,709	11,385,941	19,721,650	-	-	-
2040	13,927,416	16,581,709	30,509,125	961,516	1,719,790	2,681,306	8,336,819	11,387,456	19,724,275	-	-	-
2041	13,926,103	16,580,147	30,506,250	814,854	1,457,466	2,272,319	8,336,977	11,387,673	19,724,650	-	-	-
2042	13,925,361	16,579,264	30,504,625	-	-	-	8,335,762	11,386,013	19,721,775	-	-	-
2043	13,926,503	16,580,622	30,507,125	-	-	-	8,336,871	11,387,529	19,724,400	-	-	-
2044	13,926,274	16,580,351	30,506,625	-	-	-	8,335,551	11,385,724	19,721,275	-	-	-
2045	13,925,333	16,579,230	30,504,563	-	-	-	8,335,498	11,385,652	19,721,150	-	-	-
2046	13,927,016	16,581,234	30,508,250	-	-	-	8,335,931	11,386,244	19,722,175	-	-	-
2047	13,926,343	16,580,432	30,506,775	-	-	-	8,335,559	11,385,735	19,721,294	-	-	-
2048	13,927,056	16,581,281	30,508,338	-	-	-	8,335,278	11,385,353	19,720,631	-	-	-
2049	13,926,000	16,580,025	30,506,025	-	-	-	8,336,372	11,386,847	19,723,219	-	-	-
2050	13,925,983	16,580,004	30,505,988	-	-	-	8,335,894	11,386,193	19,722,088	-	-	-
2051	13,927,125	16,581,363	30,508,488	-	-	-	8,335,125	11,385,143	19,720,269	-	-	-
2052	13,925,447	16,579,366	30,504,813	-	-	-	8,335,236	11,385,295	19,720,531	-	-	-
2053	13,925,852	16,579,848	30,505,700	-	-	-	8,335,228	11,385,284	19,720,513	-	-	-
2054	13,926,206	16,580,269	30,506,475	-	-	-	8,336,161	11,386,558	19,722,719	-	-	-
2055	-	-	-	-	-	-	8,336,924	11,387,601	19,724,525	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-
2061	-	-	-	-	-	-	-	-	-	-	-	-
2062	-	-	-	-	-	-	-	-	-	-	-	-
2063	-	-	-	-	-	-	-	-	-	-	-	-
2064	-	-	-	-	-	-	-	-	-	-	-	-
2065	-	-	-	-	-	-	-	-	-	-	-	-
2066	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ 422,389,722	\$ 502,888,968	\$ 925,278,691	\$ 9,675,676	\$ 17,306,131	\$ 26,981,808	\$ 252,034,653	\$ 344,260,054	\$ 596,294,708	\$ -	\$ -	\$ -

Existing Debt Service						
Revenue Bond Debt Service DS - 1f						
Revenue Bonds				TOTAL REVENUE BONDS		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation		100.00%				
Fiscal Year						
2024	-	-		77,341,439	117,866,775	195,208,214
2025	-	-		88,473,739	131,829,186	220,302,926
2026	-	-		93,323,877	138,519,517	231,843,394
2027	-	-		93,237,217	138,606,833	231,844,050
2028	-	-		90,827,957	127,670,673	218,498,630
2029	-	-		80,167,167	129,456,228	209,623,395
2030	-	-		85,361,501	125,612,238	210,973,738
2031	-	-		85,490,368	126,087,498	211,577,866
2032	-	-		85,144,195	124,936,617	210,080,812
2033	-	-		86,011,585	121,266,393	207,277,977
2034	-	-		86,300,173	122,582,030	208,882,203
2035	-	-		86,559,150	123,238,408	209,797,558
2036	-	-		86,468,546	122,882,559	209,351,105
2037	-	-		87,059,062	120,377,954	207,437,016
2038	-	-		87,253,843	120,681,070	207,934,913
2039	-	-		87,523,636	121,261,719	208,785,355
2040	-	-		87,390,246	121,024,666	208,414,912
2041	-	-		87,626,114	120,388,069	208,014,182
2042	-	-		91,402,955	112,037,587	203,440,542
2043	-	-		91,138,144	111,936,429	203,074,573
2044	-	-		88,118,173	109,295,314	197,413,487
2045	-	-		83,875,157	102,706,197	186,581,355
2046	-	-		83,847,577	102,674,819	186,522,396
2047	-	-		70,881,468	82,212,720	153,094,188
2048	-	-		69,138,371	80,151,360	149,289,731
2049	-	-		69,143,458	80,156,079	149,299,537
2050	-	-		69,140,956	80,152,388	149,293,344
2051	-	-		69,141,873	80,153,152	149,295,025
2052	-	-		63,958,006	73,840,350	137,798,356
2053	-	-		47,386,342	61,939,545	109,325,888
2054	-	-		39,478,644	50,768,049	90,246,694
2055	-	-		17,352,773	24,255,502	41,608,275
2056	-	-		-	-	-
2057	-	-		-	-	-
2058	-	-		-	-	-
2059	-	-		-	-	-
2060	-	-		-	-	-
2061	-	-		-	-	-
2062	-	-		-	-	-
2063	-	-		-	-	-
2064	-	-		-	-	-
2065	-	-		-	-	-
2066	-	-		-	-	-
Total Existing Debt	\$ -	\$ -	\$ -	\$ 2,515,563,711	\$ 3,406,567,926	\$ 5,922,131,637

Parity PENNVEST Debt Service

DS - 2a

Fiscal Year	Series 1999			Series 2009B			Series 2009C			Series 2009D		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
	100.00%	0.00%		100.00%	0.00%		100.00%	0.00%		0.00%	100.00%	
2024	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	4,457,621	4,457,621
2025	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	4,457,621	4,457,621
2026	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	4,457,621	4,457,621
2027	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	4,457,621	4,457,621
2028	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	4,457,621	4,457,621
2029	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	4,457,621	4,457,621
2030	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	4,457,621	4,457,621
2031	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	4,457,621	4,457,621
2032	-	-		1,577,973	-	1,577,973	2,775,440	-	2,775,440	-	2,600,278	2,600,278
2033	-	-		394,493	-	394,493	-	-	-	-	-	-
2034	-	-		-	-	-	-	-	-	-	-	-
2035	-	-		-	-	-	-	-	-	-	-	-
2036	-	-		-	-	-	-	-	-	-	-	-
2037	-	-		-	-	-	-	-	-	-	-	-
2038	-	-		-	-	-	-	-	-	-	-	-
2039	-	-		-	-	-	-	-	-	-	-	-
2040	-	-		-	-	-	-	-	-	-	-	-
2041	-	-		-	-	-	-	-	-	-	-	-
2042	-	-		-	-	-	-	-	-	-	-	-
2043	-	-		-	-	-	-	-	-	-	-	-
2044	-	-		-	-	-	-	-	-	-	-	-
2045	-	-		-	-	-	-	-	-	-	-	-
2046	-	-		-	-	-	-	-	-	-	-	-
2047	-	-		-	-	-	-	-	-	-	-	-
2048	-	-		-	-	-	-	-	-	-	-	-
2049	-	-		-	-	-	-	-	-	-	-	-
2050	-	-		-	-	-	-	-	-	-	-	-
2051	-	-		-	-	-	-	-	-	-	-	-
2052	-	-		-	-	-	-	-	-	-	-	-
2053	-	-		-	-	-	-	-	-	-	-	-
2054	-	-		-	-	-	-	-	-	-	-	-
2055	-	-		-	-	-	-	-	-	-	-	-
2056	-	-		-	-	-	-	-	-	-	-	-
2057	-	-		-	-	-	-	-	-	-	-	-
2058	-	-		-	-	-	-	-	-	-	-	-
2059	-	-		-	-	-	-	-	-	-	-	-
2060	-	-		-	-	-	-	-	-	-	-	-
2061	-	-		-	-	-	-	-	-	-	-	-
2062	-	-		-	-	-	-	-	-	-	-	-
2063	-	-		-	-	-	-	-	-	-	-	-
2064	-	-		-	-	-	-	-	-	-	-	-
2065	-	-		-	-	-	-	-	-	-	-	-
2066	-	-		-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ -	\$ -	\$ -	\$ 14,596,245	\$ -	\$ 14,596,245	\$ 24,978,959	\$ -	\$ 24,978,959	\$ -	\$ 38,261,245	\$ 38,261,245

Parity PENNVEST Debt Service												
DS - 2b												
	Series 2010B			Series xxxx			Series xxxx			Series xxxx		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	0.00%	100.00%		100.00%	0.00%		50.00%	50.00%		50.00%	50.00%	
Fiscal Year												
2024	-	1,819,906	1,819,906	-	-		-	-		-	-	
2025	-	1,819,906	1,819,906	-	-		-	-		-	-	
2026	-	1,819,906	1,819,906	-	-		-	-		-	-	
2027	-	1,819,906	1,819,906	-	-		-	-		-	-	
2028	-	1,819,906	1,819,906	-	-		-	-		-	-	
2029	-	1,819,906	1,819,906	-	-		-	-		-	-	
2030	-	1,819,906	1,819,906	-	-		-	-		-	-	
2031	-	1,819,906	1,819,906	-	-		-	-		-	-	
2032	-	1,819,906	1,819,906	-	-		-	-		-	-	
2033	-	1,819,906	1,819,906	-	-		-	-		-	-	
2034	-	454,976	454,976	-	-		-	-		-	-	
2035	-	-	-	-	-		-	-		-	-	
2036	-	-	-	-	-		-	-		-	-	
2037	-	-	-	-	-		-	-		-	-	
2038	-	-	-	-	-		-	-		-	-	
2039	-	-	-	-	-		-	-		-	-	
2040	-	-	-	-	-		-	-		-	-	
2041	-	-	-	-	-		-	-		-	-	
2042	-	-	-	-	-		-	-		-	-	
2043	-	-	-	-	-		-	-		-	-	
2044	-	-	-	-	-		-	-		-	-	
2045	-	-	-	-	-		-	-		-	-	
2046	-	-	-	-	-		-	-		-	-	
2047	-	-	-	-	-		-	-		-	-	
2048	-	-	-	-	-		-	-		-	-	
2049	-	-	-	-	-		-	-		-	-	
2050	-	-	-	-	-		-	-		-	-	
2051	-	-	-	-	-		-	-		-	-	
2052	-	-	-	-	-		-	-		-	-	
2053	-	-	-	-	-		-	-		-	-	
2054	-	-	-	-	-		-	-		-	-	
2055	-	-	-	-	-		-	-		-	-	
2056	-	-	-	-	-		-	-		-	-	
2057	-	-	-	-	-		-	-		-	-	
2058	-	-	-	-	-		-	-		-	-	
2059	-	-	-	-	-		-	-		-	-	
2060	-	-	-	-	-		-	-		-	-	
2061	-	-	-	-	-		-	-		-	-	
2062	-	-	-	-	-		-	-		-	-	
2063	-	-	-	-	-		-	-		-	-	
2064	-	-	-	-	-		-	-		-	-	
2065	-	-	-	-	-		-	-		-	-	
2066	-	-	-	-	-		-	-		-	-	
Total Existing Debt	\$ -	\$ 18,654,035	\$ 18,654,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parity PENNVEST Debt Service

DS - 2c

	Series xxxx			Series xxxx			Series xxxx			Series xxxx		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	50.00%	50.00%		50.00%	50.00%		50.00%	50.00%		50.00%	50.00%	
Fiscal Year												
2024	-	-		-	-		-	-		-	-	
2025	-	-		-	-		-	-		-	-	
2026	-	-		-	-		-	-		-	-	
2027	-	-		-	-		-	-		-	-	
2028	-	-		-	-		-	-		-	-	
2029	-	-		-	-		-	-		-	-	
2030	-	-		-	-		-	-		-	-	
2031	-	-		-	-		-	-		-	-	
2032	-	-		-	-		-	-		-	-	
2033	-	-		-	-		-	-		-	-	
2034	-	-		-	-		-	-		-	-	
2035	-	-		-	-		-	-		-	-	
2036	-	-		-	-		-	-		-	-	
2037	-	-		-	-		-	-		-	-	
2038	-	-		-	-		-	-		-	-	
2039	-	-		-	-		-	-		-	-	
2040	-	-		-	-		-	-		-	-	
2041	-	-		-	-		-	-		-	-	
2042	-	-		-	-		-	-		-	-	
2043	-	-		-	-		-	-		-	-	
2044	-	-		-	-		-	-		-	-	
2045	-	-		-	-		-	-		-	-	
2046	-	-		-	-		-	-		-	-	
2047	-	-		-	-		-	-		-	-	
2048	-	-		-	-		-	-		-	-	
2049	-	-		-	-		-	-		-	-	
2050	-	-		-	-		-	-		-	-	
2051	-	-		-	-		-	-		-	-	
2052	-	-		-	-		-	-		-	-	
2053	-	-		-	-		-	-		-	-	
2054	-	-		-	-		-	-		-	-	
2055	-	-		-	-		-	-		-	-	
2056	-	-		-	-		-	-		-	-	
2057	-	-		-	-		-	-		-	-	
2058	-	-		-	-		-	-		-	-	
2059	-	-		-	-		-	-		-	-	
2060	-	-		-	-		-	-		-	-	
2061	-	-		-	-		-	-		-	-	
2062	-	-		-	-		-	-		-	-	
2063	-	-		-	-		-	-		-	-	
2064	-	-		-	-		-	-		-	-	
2065	-	-		-	-		-	-		-	-	
2066	-	-		-	-		-	-		-	-	
Total Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parity PENNVEST Debt Service

DS - 2d

		TOTAL PENNVEST REVENUE BONDS		
Allocation		Water	Wastewater	Total P&I
Fiscal Year				
2024		4,353,412	6,277,527	10,630,939
2025		4,353,412	6,277,527	10,630,939
2026		4,353,412	6,277,527	10,630,939
2027		4,353,412	6,277,527	10,630,939
2028		4,353,412	6,277,527	10,630,939
2029		4,353,412	6,277,527	10,630,939
2030		4,353,412	6,277,527	10,630,939
2031		4,353,412	6,277,527	10,630,939
2032		4,353,413	4,420,184	8,773,597
2033		394,493	1,819,906	2,214,399
2034		-	454,976	454,976
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
2048		-	-	-
2049		-	-	-
2050		-	-	-
2051		-	-	-
2052		-	-	-
2053		-	-	-
2054		-	-	-
2055		-	-	-
2056		-	-	-
2057		-	-	-
2058		-	-	-
2059		-	-	-
2060		-	-	-
2061		-	-	-
2062		-	-	-
2063		-	-	-
2064		-	-	-
2065		-	-	-
2066		-	-	-
Total Existing Debt				

Commercial Paper Debt Service

DS - 3a

Commercial Paper	Series xxxx			Series xxxx			Series xxxx			Series xxxx		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	50.00%	50.00%		50.00%	50.00%		50.00%	50.00%		50.00%	50.00%	
Fiscal Year												
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Commercial Paper Debt Service

DS - 3b

Commercial Paper	Series xxxx			Series xxxx			Series xxxx			Series xxxx		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	50.00%	50.00%		50.00%	50.00%		50.00%	50.00%		50.00%	50.00%	
Fiscal Year												
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Commercial Paper Debt Service												
Commercial Paper	Series xxxx			Series xxxx			Series xxxx			Series xxxx		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	50.00%	50.00%		50.00%	50.00%		50.00%	50.00%		50.00%	50.00%	
Fiscal Year												
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Commercial Paper Debt Service

DS - 3d

Commercial Paper		TOTAL COMMERCIAL PAPER		
		Water	Wastewater	Total P&I
	Allocation			
	Fiscal Year			
	2024	\$ -	\$ -	\$ -
	2025	-	-	-
	2026	-	-	-
	2027	-	-	-
	2028	-	-	-
	2029	-	-	-
	2030	-	-	-
	2031	-	-	-
	2032	-	-	-
	2033	-	-	-
	2034	-	-	-
	2035	-	-	-
	2036	-	-	-
	2037	-	-	-
	2038	-	-	-
	2039	-	-	-
	2040	-	-	-
	2041	-	-	-
	2042	-	-	-
	2043	-	-	-
	2044	-	-	-
	2045	-	-	-
	2046	-	-	-
	2047	-	-	-
	2048	-	-	-
	2049	-	-	-
	2050	-	-	-
	2051	-	-	-
	2052	-	-	-
	2053	-	-	-
	2054	-	-	-
	2055	-	-	-
	2056	-	-	-
	Total Existing Debt			

G.O. Bond Debt Service

DS - 4a

G.O. Bonds	Series xxxx			Series xxxx			Series xxxx			Series xxxx		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
Allocation	50.00%	50.00%		50.00%	50.00%		50.00%	50.00%		50.00%	50.00%	
Fiscal Year												
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

G.O. Bond Debt Service

DS - 4b

G.O. Bonds	Series xxxx			Series xxxx			Series xxxx			Series xxxx		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
	Allocation	50.00%	50.00%		50.00%	50.00%		50.00%	50.00%		50.00%	50.00%
Fiscal Year												
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

G.O. Bond Debt Service

DS - 4c

G.O. Bonds	Series xxxx			Series xxxx			Series xxxx			Series xxxx		
	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I	Water	Wastewater	Total P&I
	Allocation	50.00%	50.00%		50.00%	50.00%		50.00%	50.00%		50.00%	50.00%
Fiscal Year												
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

G.O. Bond Debt Service DS - 4d

G.O. Bonds		TOTAL GO BONDS		
		Water	Wastewater	Total P&I
Allocation				
Fiscal Year				
2024		\$ -	\$ -	\$ -
2025		-	-	-
2026		-	-	-
2027		-	-	-
2028		-	-	-
2029		-	-	-
2030		-	-	-
2031		-	-	-
2032		-	-	-
2033		-	-	-
2034		-	-	-
2035		-	-	-
2036		-	-	-
2037		-	-	-
2038		-	-	-
2039		-	-	-
2040		-	-	-
2041		-	-	-
2042		-	-	-
2043		-	-	-
2044		-	-	-
2045		-	-	-
2046		-	-	-
2047		-	-	-
2048		-	-	-
2049		-	-	-
2050		-	-	-
2051		-	-	-
2052		-	-	-
2053		-	-	-
2054		-	-	-
2055		-	-	-
2056		-	-	-
Total Existing Debt				

Proposed Debt Service

Proposed Revenue Bonds

DS - 5

Capital Financing Assumptions	2025	2026	2027	2028	2029	2030
Future Revenue Bonds						
Issuance Amount	\$ 328,863,366	\$ -	\$ 400,000,000	\$ 575,000,000	\$ 650,000,000	\$ 680,000,000
Annual Payment	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
Debt Service Reserve Requirement	18,691,770	-	38,706,062	55,762,277	77,752,791	49,401,260
Term (yrs)	30	30	30	30	30	30
Interest Rate	5.00%	5.00%	5.00%	6.00%	6.00%	6.00%
Issuance Costs	0.60%	0.60%	0.60%	1.00%	1.00%	1.00%
Month of Sale (July=1)	1	1	1	1	1	1
Capitalized Interest term (yrs)	-	-	-	-	-	-
Interest Only Period (years)	-	-	-	-	-	-
Initial Payment Adjustment (months)	4	4	4	4	4	4
Debt Service Reserve Requirement	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Water Allocation	42.27%	0.00%	42.50%	42.61%	43.85%	41.91%
Wastewater Allocation	57.73%	100.00%	57.50%	57.39%	56.15%	58.09%

Future Revenue Bonds Schedules	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	\$ 16,177,573					
2026	21,393,034	\$ -				
2027	21,393,034	-	\$ 19,676,954			
2028	21,393,034	-	26,020,574	\$ 32,386,562		
2029	21,393,034	-	26,020,574	41,773,124	\$ 36,610,896	
2030	21,393,034	-	26,020,574	41,773,124	47,221,792	\$ 38,300,630
2031	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2032	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2033	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2034	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2035	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2036	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2037	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2038	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2039	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2040	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2041	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2042	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2043	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2044	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2045	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2046	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2047	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2048	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2049	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2050	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2051	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2052	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2053	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2054	21,393,034	-	26,020,574	41,773,124	47,221,792	49,401,260
2055	5,215,461	-	26,020,574	41,773,124	47,221,792	49,401,260
2056	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2057	-	-	6,343,620	41,773,124	47,221,792	49,401,260
2058	-	-	-	9,386,562	47,221,792	49,401,260
Total Proposed Revenue Bonds	\$ 641,791,017	\$ -	\$ 780,617,221	\$ 1,253,193,723	\$ 1,406,042,878	\$ 1,421,535,905
	\$ 641,791,017	\$ -	\$ 780,617,221	\$ 1,253,193,723	\$ 1,416,653,774	\$ 1,482,037,794

INPUT	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	0					
2026	-	-				
2027	-	-	16,666,667			
2028	-	-	26,020,574	28,750,000		
2029	-	-	26,020,574	41,773,124	32,500,000	
2030	-	-	26,020,574	41,773,124	47,221,792	34,000,000
2031	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2032	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2033	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2034	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2035	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2036	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2037	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2038	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2039	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2040	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2041	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2042	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2043	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2044	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2045	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2046	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2047	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2048	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2049	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2050	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2051	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2052	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2053	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2054	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2055	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2056	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2057	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2058	-	-		41,773,124	47,221,792	49,401,260
2059	-	-			47,221,792	49,401,260
2060	-	-				49,401,260
2061	-	-				
Total Proposed Revenue Bonds	\$ 0	\$ -	\$ 797,283,888	\$ 1,281,943,723	\$ 1,449,153,774	\$ 1,516,037,794

USE	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	\$ 0					
2026	-	\$ -				
2027	-	-	\$ 16,666,667			
2028	-	-	26,020,574	\$ 28,750,000		
2029	-	-	26,020,574	41,773,124	\$ 32,500,000	
2030	-	-	26,020,574	41,773,124	47,221,792	\$ 34,000,000
2031	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2032	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2033	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2034	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2035	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2036	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2037	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2038	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2039	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2040	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2041	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2042	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2043	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2044	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2045	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2046	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2047	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2048	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2049	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2050	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2051	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2052	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2053	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2054	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2055	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2056	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2057	-	-	26,020,574	41,773,124	47,221,792	49,401,260
2058	-	-	-	41,773,124	47,221,792	49,401,260
Total Proposed Revenue Bonds	\$ 0	\$ -	\$ 797,283,888	\$ 1,281,943,723	\$ 1,401,931,982	\$ 1,417,235,275

Future State Revolving Fund

DS - 6

	2025	2026	2027	2028	2029	2030
Issuance Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Payment	-	-	-	-	-	-
Term (yrs)	20	20	20	20	20	20
Interest Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Issuance Costs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Allocation	69.85%	54.57%	56.67%	55.04%	55.50%	55.96%
Wastewater Allocation	30.15%	45.43%	43.33%	44.96%	44.50%	44.04%

Future State Revolving Fund Schedules CALCULATED	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
2058	-	-	-	-	-	-
Total Proposed SRF Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

INPUT	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	5,781,437					
2026		13,875,289				
2027			20,690,395			
2028				25,663,277		
2029					28,469,464	
2030					29,806,464	
2031					30,530,998	
2032					30,909,460	
2033					30,913,819	
2034					30,913,819	
2035					30,913,819	
2036					30,913,819	
2037					30,913,819	
2038					30,913,819	
2039					30,913,819	
2040					30,913,819	
2041					30,913,819	
2042					30,913,819	
2043					30,913,819	
2044						21,674,183
2045						-
2046						-
2047						-
2048						-
2049						-
2050						-
2051						-
2052						-
2053						-
2054						-
2055						-
2056						-
2057						-
2058						-
Total Proposed SRF Loans	\$ 5,781,437	\$ 13,875,289	\$ 20,690,395	\$ 25,663,277	\$ 459,768,392	\$ 21,674,183

Future State Revolving Fund Schedules

	2025	2026	2027	2028	2029	2030
2025	\$ 5,781,437					
2026	-	\$ 13,875,289				
2027	-	-	\$ 20,690,395			
2028	-	-	-	\$ 25,663,277		
2029	-	-	-	-	\$ 28,469,464	
2030	-	-	-	-	29,806,464	\$ -
2031	-	-	-	-	30,530,998	-
2032	-	-	-	-	30,909,460	-
2033	-	-	-	-	30,913,819	-
2034	-	-	-	-	30,913,819	-
2035	-	-	-	-	30,913,819	-
2036	-	-	-	-	30,913,819	-
2037	-	-	-	-	30,913,819	-
2038	-	-	-	-	30,913,819	-
2039	-	-	-	-	30,913,819	-
2040	-	-	-	-	30,913,819	-
2041	-	-	-	-	30,913,819	-
2042	-	-	-	-	30,913,819	-
2043	-	-	-	-	30,913,819	-
2044	-	-	-	-	-	21,674,183
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
2058	-	-	-	-	-	-
Total Proposed SRF Loans	\$ 5,781,437	\$ 13,875,289	\$ 20,690,395	\$ 25,663,277	\$ 459,768,392	\$ 21,674,183

Future Commercial Paper

DS - 7

	2025	2026	2027	2028	2029	2030
Issuance Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Reserve Requirement	-	-	-	-	-	-
Term (yrs)	20	20	20	20	20	20
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Issuance Costs	1.00%	0.13%	0.00%	0.00%	0.13%	0.00%
Month of Sale (July=1)	6	6	1	1	1	1
Water Allocation	18.97%	34.91%	41.75%	43.19%	55.27%	100.00%
Wastewater Allocation	81.03%	65.09%	58.25%	56.81%	44.73%	0.00%

Future Commercial Paper Schedules CALCULATED	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	-					
2026	-	-				
2027		-	-			
2028			-	-		
2029				-	-	
2030					-	-
2031						-
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
2051						
2052						
2053						
2054						
2055						
2056						
2057						
2058						
Total Commercial Paper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

INPUT

	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	1,349,000					
2026		1,349,000				
2027			1,349,000			
2028				1,349,000		
2029					1,349,000	
2030						1,349,000
2031						-
2032						-
2033						-
2034						-
2035						-
2036						-
2037						-
2038						-
2039						-
2040						-
2041						-
2042						-
2043						-
2044						-
2045						-
2046						-
2047						-
2048						-
2049						-
2050						-
2051						-
2052						-
2053						-
2054						-
2055						-
2056						-
2057						-
2058						-
Total Commercial Paper	\$ 1,349,000	\$ 1,349,000	\$ 1,349,000	\$ 1,349,000	\$ 1,349,000	\$ 1,349,000

Future Commercial Paper Schedules	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	\$ 1,349,000					
2026	-	\$ 1,349,000				
2027	-	-	\$ 1,349,000			
2028	-	-	-	\$ 1,349,000		
2029	-	-	-	-	\$ 1,349,000	
2030	-	-	-	-	-	\$ 1,349,000
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
2058	-	-	-	-	-	-
Total Commercial Paper	\$ 1,349,000	\$ 1,349,000	\$ 1,349,000	\$ 1,349,000	\$ 1,349,000	\$ 1,349,000

Future WIFIA

DS - 8

	2025	2026	2027	2028	2029	2030
Issuance Amount	\$ 12,328,722	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Payment	907,169	-	-	-	-	-
Term (yrs)	20	20	20	20	20	20
Interest Rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Issuance Costs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Allocation	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Wastewater Allocation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Future WIFIA Schedules

	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	-	-	-	-	-	-
2026	907,169	-	-	-	-	-
2027	907,169	-	-	-	-	-
2028	907,169	-	-	-	-	-
2029	907,169	-	-	-	-	-
2030	907,169	-	-	-	-	-
2031	907,169	-	-	-	-	-
2032	907,169	-	-	-	-	-
2033	907,169	-	-	-	-	-
2034	907,169	-	-	-	-	-
2035	907,169	-	-	-	-	-
2036	907,169	-	-	-	-	-
2037	907,169	-	-	-	-	-
2038	907,169	-	-	-	-	-
2039	907,169	-	-	-	-	-
2040	907,169	-	-	-	-	-
2041	907,169	-	-	-	-	-
2042	907,169	-	-	-	-	-
2043	907,169	-	-	-	-	-
2044	907,169	-	-	-	-	-
2045	907,169	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
2058	-	-	-	-	-	-
Total Proposed WIFIA	\$ 18,143,379	\$ -	\$ -	\$ -	\$ -	\$ -

INPUT	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	355,915					
2026	593,191	0				
2027	1,406,514	-	0			
2028	1,406,514	-		0		
2029	1,406,514	-			0	
2030	1,406,514	-				0
2031	1,406,514	-				
2032	1,406,514	-				
2033	1,406,514	-				
2034	1,406,514	-				
2035	1,406,514	-				
2036	1,406,514	-				
2037	1,406,514	-				
2038	1,406,514	-				
2039	1,406,514	-				
2040	1,406,514	-				
2041	1,406,514	-				
2042	1,406,514	-				
2043	1,406,514	-				
2044	1,406,514	-				
2045	1,406,514	-				
2046	1,406,514	-				
2047		-				
2048		-				
2049		-				
2050		-				
2051		-				
2052		-				
2053		-				
2054		-				
2055		-				
2056		-				
2057		-				
2058		-				
Total WIFIA	\$ 29,079,379	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Future WIFIA Schedules

	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	\$ 355,915					
2026	593,191	\$ 0				
2027	1,406,514	-	\$ 0			
2028	1,406,514	-	-	\$ 0		
2029	1,406,514	-	-	-	\$ 0	
2030	1,406,514	-	-	-	-	\$ 0
2031	1,406,514	-	-	-	-	-
2032	1,406,514	-	-	-	-	-
2033	1,406,514	-	-	-	-	-
2034	1,406,514	-	-	-	-	-
2035	1,406,514	-	-	-	-	-
2036	1,406,514	-	-	-	-	-
2037	1,406,514	-	-	-	-	-
2038	1,406,514	-	-	-	-	-
2039	1,406,514	-	-	-	-	-
2040	1,406,514	-	-	-	-	-
2041	1,406,514	-	-	-	-	-
2042	1,406,514	-	-	-	-	-
2043	1,406,514	-	-	-	-	-
2044	1,406,514	-	-	-	-	-
2045	1,406,514	-	-	-	-	-
2046	1,406,514	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
2058	-	-	-	-	-	-
Total WIFIA	\$ 29,079,379	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Existing & Proposed Debt Service

PWD Debt Service DS - 9

Debt Service Summary

	2025	2026	2027	2028	2029	2030
Existing Debt Service						
Revenue Bonds	\$ 220,302,926	\$ 231,843,394	\$ 231,844,050	\$ 218,498,630	\$ 209,623,395	\$ 210,973,738
Parity PENNVEST	10,630,939	10,630,939	10,630,939	10,630,939	10,630,939	10,630,939
Commercial Paper	-	-	-	-	-	-
Subtotal Senior Debt	\$ 230,933,865	\$ 242,474,333	\$ 242,474,989	\$ 229,129,569	\$ 220,254,334	\$ 221,604,677
G.O. Bonds	-	-	-	-	-	-
Total Existing Debt Service	\$ 230,933,865	\$ 242,474,333	\$ 242,474,989	\$ 229,129,569	\$ 220,254,334	\$ 221,604,677
Proposed Debt Service						
Revenue Bonds	\$ 0	\$ -	\$ 16,666,667	\$ 54,770,574	\$ 100,293,698	\$ 149,015,491
Parity PENNVEST	5,781,437	13,875,289	20,690,395	25,663,277	28,469,464	29,806,464
Commercial Paper	1,349,000	1,349,000	1,349,000	1,349,000	1,349,000	1,349,000
WIFIA	355,915	593,191	1,406,514	1,406,514	1,406,514	1,406,514
Subtotal Senior Debt	\$ 7,486,352	\$ 15,817,480	\$ 40,112,576	\$ 83,189,364	\$ 131,518,676	\$ 181,577,469
Future Subordinate Debt						
Total Proposed Debt Service	\$ 7,486,352	\$ 15,817,480	\$ 40,112,576	\$ 83,189,364	\$ 131,518,676	\$ 181,577,469
Total Debt Service	\$ 238,420,217	\$ 258,291,813	\$ 282,587,565	\$ 312,318,934	\$ 351,773,010	\$ 403,182,146

Existing & Proposed Debt Service

Cumulative Revenue Bond Debt Service - Excluding WIFIA

	Existing Debt	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	\$ 230,933,865	\$ 238,064,302					
2026	242,474,333	242,474,333	257,698,622				
2027	242,474,989	242,474,989	242,474,989	281,181,051			
2028	229,129,569	229,129,569	229,129,569	255,150,143	310,912,420		
2029	220,254,334	220,254,334	220,254,334	246,274,908	288,048,032	350,366,497	
2030	221,604,677	221,604,677	221,604,677	247,625,251	289,398,376	366,426,632	401,775,632
2031	222,208,805	222,208,805	222,208,805	248,229,379	290,002,504	367,755,294	417,156,554
2032	218,854,409	218,854,409	218,854,409	244,874,983	286,648,107	364,779,360	414,180,620
2033	209,492,376	209,492,376	209,492,376	235,512,950	277,286,074	355,421,685	404,822,945
2034	209,337,179	209,337,179	209,337,179	235,357,753	277,130,877	355,266,488	404,667,748
2035	209,797,558	209,797,558	209,797,558	235,818,132	277,591,256	355,726,867	405,128,127
2036	209,351,105	209,351,105	209,351,105	235,371,679	277,144,803	355,280,414	404,681,674
2037	207,437,016	207,437,016	207,437,016	233,457,590	275,230,714	353,366,325	402,767,585
2038	207,934,913	207,934,913	207,934,913	233,955,487	275,728,611	353,864,222	403,265,482
2039	208,785,355	208,785,355	208,785,355	234,805,929	276,579,053	354,714,664	404,115,924
2040	208,414,912	208,414,912	208,414,912	234,435,486	276,208,610	354,344,221	403,745,481
2041	208,014,182	208,014,182	208,014,182	234,034,756	275,807,880	353,943,491	403,344,751
2042	203,440,542	203,440,542	203,440,542	229,461,116	271,234,240	349,369,851	398,771,111
2043	203,074,573	203,074,573	203,074,573	229,095,147	270,868,272	349,003,883	398,405,142
2044	197,413,487	197,413,487	197,413,487	223,434,061	265,207,185	312,428,978	383,504,421
2045	186,581,355	186,581,355	186,581,355	212,601,929	254,375,053	301,596,845	350,998,105
2046	186,522,396	186,522,396	186,522,396	212,542,970	254,316,094	301,537,886	350,939,146
2047	153,094,188	153,094,188	153,094,188	179,114,762	220,887,886	268,109,678	317,510,938
2048	149,289,731	149,289,731	149,289,731	175,310,305	217,083,429	264,305,222	313,706,482
2049	149,299,537	149,299,537	149,299,537	175,320,111	217,093,235	264,315,028	313,716,288
2050	149,293,344	149,293,344	149,293,344	175,313,918	217,087,042	264,308,834	313,710,094
2051	149,295,025	149,295,025	149,295,025	175,315,599	217,088,723	264,310,516	313,711,775
2052	137,798,356	137,798,356	137,798,356	163,818,930	205,592,054	252,813,847	302,215,107
2053	109,325,888	109,325,888	109,325,888	135,346,462	177,119,586	224,341,378	273,742,638
2054	90,246,694	90,246,694	90,246,694	116,267,268	158,040,392	205,262,184	254,663,444
2055	41,608,275	41,608,275	41,608,275	67,628,849	109,401,973	156,623,766	206,025,025
2056	-	-	-	26,020,574	67,793,698	115,015,491	164,416,750
2057	-	-	-	26,020,574	67,793,698	115,015,491	164,416,750
2058	-	-	-	-	41,773,124	88,994,917	138,396,176
Max	\$ 242,474,989	\$ 242,474,989	\$ 257,698,622	\$ 281,181,051	\$ 310,912,420	\$ 367,755,294	\$ 417,156,554

Existing & Proposed Debt Service										
Required DSR Deposit		\$ 18,691,770	\$	15,223,633	\$	38,706,062	\$ 55,762,277	\$ 77,752,791	\$ 49,401,260	
End of Year Evaluation										
Max	\$	242,474,989	\$	242,474,989	\$	242,474,989	\$ 255,150,143	\$ 290,002,504	\$ 367,755,294	\$ 417,156,554
Projected DSR Release		\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	
Projected Debt Service Reserve		\$ 265,363,656	\$	273,457,508	\$	318,978,676	\$ 379,713,834	\$ 460,272,813	\$ 511,011,073	

Existing & Proposed Debt Service

Water System Debt Service

DS - 10

Debt Service Summary

	2025	2026	2027	2028	2029	2030
Existing Debt Service						
Revenue Bonds	\$ 88,473,739	\$ 93,323,877	\$ 93,237,217	\$ 90,827,957	\$ 80,167,167	\$ 85,361,501
Parity PENNVEST	4,353,412	4,353,412	4,353,412	4,353,412	4,353,412	4,353,412
Commercial Paper	-	-	-	-	-	-
Subtotal Senior Debt	\$ 92,827,152	\$ 97,677,289	\$ 97,590,629	\$ 95,181,369	\$ 84,520,579	\$ 89,714,913
G.O. Bonds	-	-	-	-	-	-
Total Existing Debt Service	\$ 92,827,152	\$ 97,677,289	\$ 97,590,629	\$ 95,181,369	\$ 84,520,579	\$ 89,714,913
Proposed Debt Service						
Revenue Bonds	\$ 0	\$ -	\$ 7,083,333	\$ 23,308,744	\$ 43,107,727	\$ 63,812,667
Parity PENNVEST	4,038,176	7,571,215	11,725,114	14,124,061	15,800,870	16,542,919
Commercial Paper	255,970	470,878	563,232	582,593	745,549	1,349,000
WIFIA	355,915	593,191	1,406,514	1,406,514	1,406,514	1,406,514
Subtotal Senior Debt	\$ 4,650,061	\$ 8,635,283	\$ 20,778,193	\$ 39,421,911	\$ 61,060,659	\$ 83,111,100
Future Subordinate Debt						
Total Debt Service	\$ 4,650,061	\$ 8,635,283	\$ 20,778,193	\$ 39,421,911	\$ 61,060,659	\$ 83,111,100
Total Debt Service						
Revenue Bonds	\$ 88,473,739	\$ 93,323,877	\$ 100,320,550	\$ 114,136,701	\$ 123,274,894	\$ 149,174,168
Parity PENNVEST	8,391,589	11,924,627	16,078,526	18,477,473	20,154,282	20,896,332
Commercial Paper	255,970	470,878	563,232	582,593	745,549	1,349,000
WIFIA	355,915	593,191	1,406,514	1,406,514	1,406,514	1,406,514
Subtotal Senior Debt	\$ 97,477,213	\$ 106,312,573	\$ 118,368,822	\$ 134,603,280	\$ 145,581,238	\$ 172,826,013
GO Bonds	-	-	-	-	-	-
Transfer to Escrow	-	-	-	-	-	-
Total Debt Service	\$ 97,477,213	\$ 106,312,573	\$ 118,368,822	\$ 134,603,280	\$ 145,581,238	\$ 172,826,013

Water System Debt Service DS - 10

Cumulative Revenue Bond Debt Service

	Existing Debt	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	\$ 92,827,152	\$ 97,121,298					
2026	97,677,289	97,677,289	105,719,381				
2027	97,590,629	97,590,629	97,590,629	116,962,309			
2028	95,181,369	95,181,369	95,181,369	106,240,113	133,196,767		
2029	84,520,579	84,520,579	84,520,579	95,579,323	113,378,307	144,174,725	
2030	89,714,913	89,714,913	89,714,913	100,773,657	118,572,640	155,820,499	171,419,499
2031	89,843,781	89,843,781	89,843,781	100,902,525	118,701,508	156,351,491	177,056,431
2032	89,497,608	89,497,608	89,497,608	100,556,352	118,355,335	156,215,370	176,920,309
2033	86,406,077	86,406,077	86,406,077	97,464,821	115,263,805	153,126,258	173,831,197
2034	86,300,173	86,300,173	86,300,173	97,358,917	115,157,900	153,020,353	173,725,293
2035	86,559,150	86,559,150	86,559,150	97,617,894	115,416,877	153,279,330	173,984,270
2036	86,468,546	86,468,546	86,468,546	97,527,290	115,326,273	153,188,726	173,893,666
2037	87,059,062	87,059,062	87,059,062	98,117,806	115,916,789	153,779,242	174,484,182
2038	87,253,843	87,253,843	87,253,843	98,312,587	116,111,570	153,974,023	174,678,963
2039	87,523,636	87,523,636	87,523,636	98,582,380	116,381,364	154,243,817	174,948,757
2040	87,390,246	87,390,246	87,390,246	98,448,990	116,247,973	154,110,426	174,815,366
2041	87,626,114	87,626,114	87,626,114	98,684,858	116,483,841	154,346,294	175,051,234
2042	91,402,955	91,402,955	91,402,955	102,461,699	120,260,682	158,123,135	178,828,075
2043	91,138,144	91,138,144	91,138,144	102,196,888	119,995,872	157,858,325	178,563,264
2044	88,118,173	88,118,173	88,118,173	99,176,917	116,975,900	137,680,840	170,514,767
2045	83,875,157	83,875,157	83,875,157	94,933,901	112,732,885	133,437,824	154,142,764
2046	83,847,577	83,847,577	83,847,577	94,906,321	112,705,304	133,410,244	154,115,184
2047	70,881,468	70,881,468	70,881,468	81,940,212	99,739,195	120,444,135	141,149,075
2048	69,138,371	69,138,371	69,138,371	80,197,115	97,996,098	118,701,038	139,405,978
2049	69,143,458	69,143,458	69,143,458	80,202,202	98,001,185	118,706,125	139,411,065
2050	69,140,956	69,140,956	69,140,956	80,199,699	97,998,683	118,703,623	139,408,562
2051	69,141,873	69,141,873	69,141,873	80,200,617	97,999,600	118,704,540	139,409,480
2052	63,958,006	63,958,006	63,958,006	75,016,750	92,815,734	113,520,674	134,225,613
2053	47,386,342	47,386,342	47,386,342	58,445,086	76,244,069	96,949,009	117,653,949
2054	39,478,644	39,478,644	39,478,644	50,537,388	68,336,372	89,041,311	109,746,251
2055	17,352,773	17,352,773	17,352,773	28,411,517	46,210,500	66,915,440	87,620,380
2056	-	-	-	11,058,744	28,857,727	49,562,667	70,267,607
2057	-	-	-	11,058,744	28,857,727	49,562,667	70,267,607
2058	-	-	-	-	17,798,983	38,503,923	59,208,863
Max	\$ 97,677,289	\$ 97,677,289	\$ 105,719,381	\$ 116,962,309	\$ 133,196,767	\$ 158,123,135	\$ 178,828,075
Required DSR Deposit		\$ 7,900,412	\$ 8,042,092	\$ 11,242,927	\$ 16,234,458	\$ 24,926,368	\$ 20,704,940

Existing & Proposed Debt Service

Wastewater System Debt Service DS - 11

Debt Service Summary

	2025	2026	2027	2028	2029	2030
Existing Debt Service						
Revenue Bonds	\$ 131,829,186	\$ 138,519,517	\$ 138,606,833	\$ 127,670,673	\$ 129,456,228	\$ 125,612,238
Parity PENNVEST	6,277,527	6,277,527	6,277,527	6,277,527	6,277,527	6,277,527
Commercial Paper	-	-	-	-	-	-
Subtotal Senior Debt	\$ 138,106,713	\$ 144,797,044	\$ 144,884,360	\$ 133,948,200	\$ 135,733,755	\$ 131,889,764
G.O. Bonds	-	-	-	-	-	-
Total Existing Debt Service	\$ 138,106,713	\$ 144,797,044	\$ 144,884,360	\$ 133,948,200	\$ 135,733,755	\$ 131,889,764
Proposed Debt Service						
Revenue Bonds	\$ 0	\$ -	\$ 9,583,333	\$ 31,461,830	\$ 57,185,971	\$ 85,202,824
Parity PENNVEST	1,743,261	6,304,074	8,965,281	11,539,216	12,668,595	13,263,545
Commercial Paper	1,093,030	878,122	785,768	766,407	603,451	-
WIFIA	-	-	-	-	-	-
Subtotal Senior Debt	\$ 2,836,291	\$ 7,182,197	\$ 19,334,383	\$ 43,767,454	\$ 70,458,017	\$ 98,466,369
Future Subordinate Debt						
Total Proposed Debt Service	\$ 2,836,291	\$ 7,182,197	\$ 19,334,383	\$ 43,767,454	\$ 70,458,017	\$ 98,466,369
Total Debt Service						
Revenue Bonds	\$ 131,829,186	\$ 138,519,517	\$ 148,190,167	\$ 159,132,503	\$ 186,642,199	\$ 210,815,061
Parity PENNVEST	8,020,788	12,581,601	15,242,808	17,816,743	18,946,122	19,541,072
Commercial Paper	1,093,030	878,122	785,768	766,407	603,451	-
WIFIA	-	-	-	-	-	-
Subtotal Senior Debt	\$ 140,943,004	\$ 151,979,241	\$ 164,218,743	\$ 177,715,653	\$ 206,191,772	\$ 230,356,133
GO Bonds	-	-	-	-	-	-
Transfer to Escrow	-	-	-	-	-	-
Total Debt Service	\$ 140,943,004	\$ 151,979,241	\$ 164,218,743	\$ 177,715,653	\$ 206,191,772	\$ 230,356,133

Wastewater System Debt Service

DS - 11

Cumulative Revenue Bond Debt Service

	Existing Debt	Series 2025	Series 2026	Series 2027	Series 2028	Series 2029	Series 2030
2025	138,106,713	140,943,004					
2026	144,797,044	144,797,044	151,979,241				
2027	144,884,360	144,884,360	144,884,360	164,218,743			
2028	133,948,200	133,948,200	133,948,200	148,910,030	177,715,653		
2029	135,733,755	135,733,755	135,733,755	150,695,585	174,669,726	206,191,772	
2030	131,889,764	131,889,764	131,889,764	146,851,594	170,825,735	210,606,133	230,356,133
2031	132,365,025	132,365,025	132,365,025	147,326,855	171,300,996	211,403,803	240,100,123
2032	129,356,801	129,356,801	129,356,801	144,318,631	168,292,772	208,563,991	237,260,311
2033	123,086,299	123,086,299	123,086,299	138,048,129	162,022,269	202,295,427	230,991,747
2034	123,037,006	123,037,006	123,037,006	137,998,836	161,972,977	202,246,135	230,942,455
2035	123,238,408	123,238,408	123,238,408	138,200,238	162,174,378	202,447,536	231,143,856
2036	122,882,559	122,882,559	122,882,559	137,844,390	161,818,530	202,091,688	230,788,008
2037	120,377,954	120,377,954	120,377,954	135,339,784	159,313,925	199,587,083	228,283,403
2038	120,681,070	120,681,070	120,681,070	135,642,900	159,617,041	199,890,199	228,586,519
2039	121,261,719	121,261,719	121,261,719	136,223,549	160,197,690	200,470,848	229,167,168
2040	121,024,666	121,024,666	121,024,666	135,986,496	159,960,637	200,233,795	228,930,115
2041	120,388,069	120,388,069	120,388,069	135,349,899	159,324,039	199,597,197	228,293,517
2042	112,037,587	112,037,587	112,037,587	126,999,418	150,973,558	191,246,716	219,943,036
2043	111,936,429	111,936,429	111,936,429	126,898,259	150,872,400	191,145,558	219,841,878
2044	109,295,314	109,295,314	109,295,314	124,257,144	148,231,285	174,748,138	212,989,654
2045	102,706,197	102,706,197	102,706,197	117,668,027	141,642,168	168,159,021	196,855,341
2046	102,674,819	102,674,819	102,674,819	117,636,649	141,610,790	168,127,643	196,823,963
2047	82,212,720	82,212,720	82,212,720	97,174,550	121,148,691	147,665,543	176,361,863
2048	80,151,360	80,151,360	80,151,360	95,113,190	119,087,331	145,604,184	174,300,504
2049	80,156,079	80,156,079	80,156,079	95,117,909	119,092,050	145,608,903	174,305,223
2050	80,152,388	80,152,388	80,152,388	95,114,218	119,088,359	145,605,212	174,301,532
2051	80,153,152	80,153,152	80,153,152	95,114,982	119,089,123	145,605,976	174,302,296
2052	73,840,350	73,840,350	73,840,350	88,802,180	112,776,321	139,293,173	167,989,493
2053	61,939,545	61,939,545	61,939,545	76,901,375	100,875,516	127,392,369	156,088,689
2054	50,768,049	50,768,049	50,768,049	65,729,879	89,704,020	116,220,873	144,917,193
2055	41,608,275	41,608,275	41,608,275	56,570,105	80,544,246	107,061,099	135,757,419
2056	-	-	-	14,961,830	38,935,971	65,452,824	94,149,144
2057	-	-	-	26,020,574	49,994,715	76,511,568	105,207,888
2058	-	-	-	-	41,773,124	88,994,917	138,396,176
Max	\$ 144,884,360	\$ 144,884,360	\$ 151,979,241	\$ 164,218,743	\$ 177,715,653	\$ 211,403,803	\$ 240,100,123
Required DSR Deposit		\$ 10,791,358	\$ 7,094,881	\$ 12,239,502	\$ 13,496,911	\$ 33,688,150	\$ 28,696,320

Combined System Debt Service DS - 12

Debt Service Summary

	2025	2026	2027	2028	2029	2030
Existing Debt Service						
Revenue Bonds	\$ 220,302,926	\$ 231,843,394	\$ 231,844,050	\$ 218,498,630	\$ 209,623,395	\$ 210,973,738
Parity PENNVEST	10,630,939	10,630,939	10,630,939	10,630,939	10,630,939	10,630,939
Commercial Paper	-	-	-	-	-	-
Subtotal Senior Debt	\$ 230,933,865	\$ 242,474,333	\$ 242,474,989	\$ 229,129,569	\$ 220,254,334	\$ 221,604,677
G.O. Bonds	-	-	-	-	-	-
Total Existing Debt Service	\$ 230,933,865	\$ 242,474,333	\$ 242,474,989	\$ 229,129,569	\$ 220,254,334	\$ 221,604,677
Proposed Debt Service						
Revenue Bonds	\$ 0	\$ -	\$ 16,666,667	\$ 54,770,574	\$ 100,293,698	\$ 149,015,491
Parity PENNVEST	5,781,437	13,875,289	20,690,395	25,663,277	28,469,464	29,806,464
Commercial Paper	1,349,000	1,349,000	1,349,000	1,349,000	1,349,000	1,349,000
WIFIA	355,915	593,191	1,406,514	1,406,514	1,406,514	1,406,514
Subtotal Senior Debt	\$ 7,486,352	\$ 15,817,480	\$ 40,112,576	\$ 83,189,364	\$ 131,518,676	\$ 181,577,469
Future Subordinate Debt						
Total Proposed Debt Service	\$ 7,486,352	\$ 15,817,480	\$ 40,112,576	\$ 83,189,364	\$ 131,518,676	\$ 181,577,469
Total Debt Service						
Revenue Bonds	\$ 220,302,926	\$ 231,843,394	\$ 248,510,717	\$ 273,269,204	\$ 309,917,093	\$ 359,989,229
Parity PENNVEST	16,412,376	24,506,228	31,321,334	36,294,216	39,100,403	40,437,403
Commercial Paper	1,349,000	1,349,000	1,349,000	1,349,000	1,349,000	1,349,000
WIFIA	355,915	593,191	1,406,514	1,406,514	1,406,514	1,406,514
Subtotal Senior Debt	\$ 238,420,217	\$ 258,291,813	\$ 282,587,565	\$ 312,318,934	\$ 351,773,010	\$ 403,182,146
G.O. Bonds	355,915	593,191	1,406,514	1,406,514	1,406,514	1,406,514
Transfer to Escrow	-	-	-	-	-	-
Total Debt Service	\$ 238,420,217	\$ 258,291,813	\$ 282,587,565	\$ 312,318,934	\$ 351,773,010	\$ 403,182,146
Total Senior Debt Service						
Water	40.9%	41.2%	41.9%	43.1%	41.4%	42.9%
Sewer	59.1%	58.8%	58.1%	56.9%	58.6%	57.1%

FINPLAN25_26.XLS

FUNDS

Index	Description	Table
Funds	Funds Worksheet	
Funds - 1	Combined System Funds	Schedule BV-1: Table C-8
		Schedule BV-2: Table 2-1, Table 2-8
Funds - 2	Water System Fund Balances	Schedule BV-2: Table 3-8 and Table 3-12
Funds - 3	Wastewater System Fund Balances	Schedule BV-2: Table 6-19

Description

2025

2026

2027

2028

2029

2030

Combined System Funds

Funds - 1

Disposition of Revenue Bond Proceeds

Revenue Bond Issuance Amount	\$ 328,863,366	\$ -	\$ 400,000,000	\$ 575,000,000	\$ 650,000,000	\$ 680,000,000
Less:						
Revenue Bond Issuance Expense	1,973,180	-	2,400,000	5,750,000	6,500,000	6,800,000
Revenue Bond Debt Service Reserve Requirement	18,691,770	-	38,706,062	55,762,277	77,752,791	49,401,260
Refund Outstanding Commercial Paper	-	-	-	-	-	-
Net Revenue Bond Proceeds	\$ 308,198,416	\$ -	\$ 358,893,938	\$ 513,487,723	\$ 565,747,209	\$ 623,798,740

Disposition of Commercial Paper Proceeds

Commercial Paper Issuance Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less:						
Issuance Expense	-	-	-	-	-	-
Debt Service Reserve Requirement	-	-	-	-	-	-
Net Commercial Paper Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Disposition of PENNVEST Proceeds

PENNVest Issuance Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less:						
PENNVest Issuance Expense	-	-	-	-	-	-
Net PENNVest Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Disposition of WIFIA Proceeds

WIFIA Issuance Amount	\$ 12,328,722	\$ -	\$ -	\$ -	\$ -	\$ -
Less:						
WIFIA Issuance Expense	-	-	-	-	-	-
Net WIFIA Proceeds	\$ 12,328,722	\$ -	\$ -	\$ -	\$ -	\$ -

Projected Flow of Funds - Construction Fund

Construction Funds Available

Beginning Balance	\$ 967,386,252	\$ 1,047,842,802	\$ 716,742,963	\$ 673,351,644	\$ 711,870,442	\$ 745,403,675
Transfer from Revenue Bond Proceeds	308,198,416	-	358,893,938	513,487,723	565,747,209	623,798,740
PENNVest Loan Proceeds	-	-	-	-	-	-
Commercial Paper Proceeds	-	-	-	-	-	-
WIFIA Proceeds	12,328,722	-	-	-	-	-
Non-City Sources						
Grants						
Transfer from Residual Fund (Cash Financing)	29,300,000	25,700,000	40,000,000	48,500,000	60,300,000	74,800,000
Capital Account Deposit	34,361,780	36,290,006	38,326,435	40,477,140	42,748,532	45,147,384
Interest	19,952,763	17,471,146	13,763,313	13,715,070	14,428,457	15,047,696
Total Funds Available	\$ 1,454,705,556	\$ 1,228,718,151	\$ 1,270,184,487	\$ 1,383,212,801	\$ 1,456,655,337	\$ 1,529,003,390

Description

2025

2026

2027

2028

2029

2030

Combined System Funds

Funds - 1

Construction Funds Used

Capital Improvements \$ 406,862,754 \$ 511,975,188 \$ 596,832,842 \$ 671,342,359 \$ 711,251,663 \$ 754,589,765

Total Funds Utilized \$ 406,862,754 \$ 511,975,188 \$ 596,832,842 \$ 671,342,359 \$ 711,251,663 \$ 754,589,765

Ending Balance

✔ \$ 1,047,842,802 ✘ \$ 716,742,963 ✘ \$ 673,351,644 ✘ \$ 711,870,442 ✘ \$ 745,403,675 ✘ \$ 774,413,626

Balance Target - Encumbrance/Commitments Basis

EOY Net Project Encumbrances/Commitments \$ 759,133,749 \$ 813,566,131 \$ 947,773,289 \$ 1,032,604,280 \$ 1,109,050,417 \$ 1,154,802,292

Project Encumbrances/Commitments Prior to Bond Issue 94,401,262 121,840,000 126,028,892 131,282,967 133,390,273 157,529,600

Calculated Balance Target \$ 853,535,011 \$ 935,406,131 \$ 1,073,802,181 \$ 1,163,887,246 \$ 1,242,440,690 \$ 1,312,331,892

Balance Target - Cash Basis

Project Funding Needs Prior to Bond Issue 298,652,193 348,152,491 391,616,376 414,896,803 440,177,363 425,132,735

Annual Balance Target

Current Year Funding Sources \$ 487,319,303 \$ 180,875,349 \$ 553,441,524 \$ 709,861,157 \$ 744,784,896 \$ 783,599,716

Project Encumbrances/Commitments (711,327,900) (566,407,570) (731,040,000) (756,173,350) (787,697,800) (800,341,640)

Balance \$ (224,008,597) \$ (385,532,221) \$ (177,598,476) \$ (46,312,193) \$ (42,912,904) \$ (16,741,924)

Interest Income

\$ 19,952,763 \$ 17,471,146 \$ 13,763,313 \$ 13,715,070 \$ 14,428,457 \$ 15,047,696

Projected Flow of Funds - Rate Stabilization

Rate Stabilization Funds Available

Beginning Balance \$ 132,438,000 \$ 129,438,000 \$ 136,438,000 \$ 140,738,000 \$ 146,238,000 \$ 152,438,000

Deposit From (to) Operating Fund (3,000,000) 7,000,000 4,300,000 5,500,000 6,200,000 5,600,000

Ending Balance \$ 129,438,000 \$ 136,438,000 \$ 140,738,000 \$ 146,238,000 \$ 152,438,000 \$ 158,038,000

Interest Income \$ 2,618,760 \$ 2,658,760 \$ 2,771,760 \$ 2,869,760 \$ 2,986,760 \$ 3,104,760

Projected Flow of Funds - Debt Service Reserve

Debt Service Reserve Funds Available

Beginning Balance \$ 242,233,678 \$ 265,363,656 \$ 273,457,508 \$ 318,978,676 \$ 379,713,834 \$ 460,272,813

Transfer From Bond Proceeds 18,691,770 - 38,706,062 55,762,277 77,752,791 49,401,260

Transfer From Residual Fund 4,438,207 8,093,852 6,815,107 4,972,881 2,806,188 1,337,000

Debt Service Fund Release - - - - - -

Ending Balance \$ 265,363,656 \$ 273,457,508 \$ 318,978,676 \$ 379,713,834 \$ 460,272,813 \$ 511,011,073

Interest Income \$ 5,075,973 \$ 5,388,212 \$ 5,924,362 \$ 6,986,925 \$ 8,399,866 \$ 9,712,839

Description

2025

2026

2027

2028

2029

2030

Combined System Funds

Funds - 1

Projected Flow of Funds - Revenue Fund

Revenue Funds Available

Beginning Balance	\$ 159,425,601	\$ 159,425,601	\$ 159,425,601	\$ 159,425,601	\$ 159,425,601	\$ 159,425,601
Existing Service Charge Revenues	889,717,370	903,462,350	899,376,645	893,244,589	878,141,317	874,748,116
Additional Service Charge Revenues	-	73,630,017	148,795,189	219,720,356	312,652,871	408,855,015
Other Operating Revenue	29,643,724	29,726,104	29,624,286	29,533,477	29,485,592	29,437,879
Interest Earnings	3,649,672	3,925,973	4,043,139	4,131,842	4,241,905	4,375,822
Construction Fund Interest Earnings	-	-	-	-	-	-
Debt Service Reserve Interest Earnings (above SCOOP)	81,973	394,212	930,362	1,992,925	3,405,866	4,718,839
Rate Stabilization Fund Interest Earnings	2,618,760	2,658,760	2,771,760	2,869,760	2,986,760	3,104,760
Transfer from Rate Stabilization Fund	3,000,000	-	-	-	-	-
Total Funds Available	\$ 1,088,137,100	\$ 1,173,223,016	\$ 1,244,966,982	\$ 1,310,918,551	\$ 1,390,339,913	\$ 1,484,666,032

Revenue Funds Used

Total Operating Expense	638,474,570	678,706,539	713,788,966	739,978,336	767,409,398	795,503,641
Total Senior Debt Service	238,420,217	258,291,813	282,587,565	312,318,934	351,773,010	403,182,146
Total Subordinate Debt Service	-	-	-	-	-	-
Transfer to Escrow	-	-	-	-	-	-
Capital Account Deposit	34,361,780	36,290,006	38,326,435	40,477,140	42,748,532	45,147,384
Transfer to Rate Stabilization Fund	-	7,000,000	4,300,000	5,500,000	6,200,000	5,600,000
Transfer to Residual Fund	17,454,933	33,509,057	46,538,415	53,218,540	62,783,371	75,807,260
Total Funds Utilized	\$ 928,711,499	\$ 1,013,797,415	\$ 1,085,541,381	\$ 1,151,492,950	\$ 1,230,914,312	\$ 1,325,240,431
Ending Balance	\$ 159,425,601	\$ 159,425,601	\$ 159,425,601	\$ 159,425,601	\$ 159,425,601	\$ 159,425,601

Projected Flow of Funds - Residual Fund

Operating Funds Available

Beginning Balance	\$ 30,847,151	\$ 15,017,986	\$ 15,030,704	\$ 15,051,859	\$ 15,096,012	\$ 15,071,887
Transfer from Revenue Fund	17,454,933	33,509,057	46,538,415	53,218,540	62,783,371	75,807,260
Interest on Debt Service Reserve to fund Transfer to General Fund	4,994,000	4,994,000	4,994,000	4,994,000	4,994,000	4,994,000
Transfer to Debt Service Reserve	(4,438,207)	(8,093,852)	(6,815,107)	(4,972,881)	(2,806,188)	(1,337,000)
Transfer to Construction Fund	(29,300,000)	(25,700,000)	(40,000,000)	(48,500,000)	(60,300,000)	(74,800,000)
Transfer To General Fund	(4,994,000)	(4,994,000)	(4,994,000)	(4,994,000)	(4,994,000)	(4,994,000)
Ending Balance (prior to interest)	\$ 14,563,876	\$ 14,733,192	\$ 14,754,012	\$ 14,797,518	\$ 14,773,195	\$ 14,742,147
Interest Income	454,110	297,512	297,847	298,494	298,692	298,140
Ending Balance	\$ 15,017,986	\$ 15,030,704	\$ 15,051,859	\$ 15,096,012	\$ 15,071,887	\$ 15,040,288

Description

2025

2026

2027

2028

2029

2030

Water System Fund Balances

Funds - 2

Disposition of Revenue Bond Proceeds

Revenue Bond Issuance Amount	\$ 139,000,000	\$ -	\$ 170,000,000	\$ 245,000,000	\$ 285,000,000	\$ 285,000,000
Less:						
Revenue Bond Issuance Expense	834,000	-	1,020,000	2,450,000	2,850,000	2,850,000
Revenue Bond Debt Service Reserve Requirement	7,900,412	-	16,450,076	23,759,579	34,091,608	20,704,940
Refund Outstanding Commercial Paper		-	-	-	-	-
Net Revenue Bond Proceeds	\$ 130,265,588	\$ -	\$ 152,529,924	\$ 218,790,421	\$ 248,058,392	\$ 261,445,060

Disposition of Commercial Paper Proceeds

Commercial Paper Issuance Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less:						
Issuance Expense	-	-	-	-	-	-
Debt Service Reserve Requirement	-	-	-	-	-	-
Net Commercial Paper Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Disposition of PENNVEST Proceeds

PENNVest Issuance Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less:						
PENNVest Issuance Expense	-	-	-	-	-	-
Net PENNVest Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Disposition of WIFIA Proceeds

WIFIA Issuance Amount	\$ 12,328,722	\$ -	\$ -	\$ -	\$ -	\$ -
Less:						
WIFIA Issuance Expense	-	-	-	-	-	-
Net WIFIA Proceeds	\$ 12,328,722	\$ -	\$ -	\$ -	\$ -	\$ -

Projected Flow of Funds - Construction Fund

Construction Funds Available

Beginning Balance	\$ 393,972,379	\$ 435,413,286	\$ 318,948,302	\$ 286,537,586	\$ 303,942,381	\$ 321,509,829
Transfer from Revenue Bond Proceeds	130,265,588	-	152,529,924	218,790,421	248,058,392	261,445,060
PENNVest Loan Proceeds	-	-	-	-	-	-
Commercial Paper Proceeds	-	-	-	-	-	-
WIFIA Proceeds	12,328,722	-	-	-	-	-
Non-City Sources						
Grants						
Transfer from Residual Fund (Cash Financing)	10,900,000	10,800,000	16,200,000	21,900,000	25,000,000	33,650,000
Capital Account Deposit	13,847,797	14,624,872	15,445,553	16,312,287	17,227,658	18,194,396
Interest	8,211,739	7,468,927	5,994,910	5,846,336	6,192,596	6,480,506
Total Funds Available	\$ 618,548,453	\$ 526,914,291	\$ 551,720,156	\$ 604,995,618	\$ 629,499,382	\$ 653,268,791

Description	2025	2026	2027	2028	2029	2030
Water System Fund Balances						
Funds - 2						
Construction Funds Used						
Capital Improvements	\$ 183,135,167	\$ 207,965,989	\$ 265,182,570	\$ 301,053,237	\$ 307,989,553	\$ 320,247,555
Total Funds Utilized	\$ 183,135,167	\$ 207,965,989	\$ 265,182,570	\$ 301,053,237	\$ 307,989,553	\$ 320,247,555
Ending Balance	\$ 435,413,286	\$ 318,948,302	\$ 286,537,586	\$ 303,942,381	\$ 321,509,829	\$ 333,021,236
Balance Target - Encumbrance/Commitments Basis						
EOY Net Project Encumbrances/Commitments	\$ 318,911,874	\$ 341,022,485	\$ 400,652,915	\$ 438,694,078	\$ 471,797,146	\$ 491,214,221
Project Encumbrances/Commitments Prior to Bond Issue	38,346,100	54,135,500	56,515,733	56,848,770	56,610,772	65,986,783
Calculated Balance Target	\$ -	\$ 357,257,974	\$ 395,157,985	\$ 457,168,648	\$ 495,542,848	\$ 528,407,917
Balance Target - Cash Basis						
Project Funding Needs Prior to Bond Issue	\$ 121,313,494	\$ 154,689,833	\$ 175,614,388	\$ 179,660,572	\$ 186,811,074	\$ 178,081,717
Annual Balance Target						
Funding Sources	\$ 224,576,074	\$ 91,501,005	\$ 232,771,855	\$ 318,458,032	\$ 325,557,001	\$ 331,758,962
Project Encumbrances/Commitments	(320,179,600)	(230,076,600)	(324,813,000)	(339,094,400)	(341,092,620)	(339,664,630)
Annual Balance	\$ (95,603,526)	\$ (138,575,595)	\$ (92,041,145)	\$ (20,636,368)	\$ (15,535,619)	\$ (7,905,668)
Calculated Interest Income						
Ending Balance (Excluding Interest)	\$ 427,201,547	\$ 311,479,375	\$ 280,542,677	\$ 298,096,045	\$ 315,317,233	\$ 326,540,730
Calculated Interest Income	\$ 8,211,739	\$ 7,468,927	\$ 5,994,910	\$ 5,846,336	\$ 6,192,596	\$ 6,480,506
Projected Flow of Funds - Rate Stabilization						
Rate Stabilization Funds Available						
Beginning Balance	\$ 52,975,200	\$ 48,175,200	\$ 50,895,200	\$ 52,705,200	\$ 55,105,200	\$ 57,705,200
Deposit From (to) Operating Fund	(4,800,000)	2,720,000	1,810,000	2,400,000	2,600,000	2,300,000
Ending Balance	\$ 48,175,200	\$ 50,895,200	\$ 52,705,200	\$ 55,105,200	\$ 57,705,200	\$ 60,005,200
Interest Income	\$ 1,011,504	\$ 990,704	\$ 1,036,004	\$ 1,078,104	\$ 1,128,104	\$ 1,177,104
Projected Flow of Funds - Debt Service Reserve						
Debt Service Reserve Funds Available						
Beginning Balance	\$ 97,545,218	\$ 108,154,252	\$ 111,666,331	\$ 132,195,296	\$ 158,294,757	\$ 193,895,639
Transfer From Bond Proceeds	7,900,412	-	16,450,076	23,759,579	34,091,608	20,704,940
Transfer From Residual Fund	2,708,622	3,512,079	4,078,888	2,339,883	1,509,273	128,063
Debt Service Reserve Fund Release	-	-	-	-	-	-
Ending Balance	\$ 108,154,252	\$ 111,666,331	\$ 132,195,296	\$ 158,294,757	\$ 193,895,639	\$ 214,728,641
Interest Income	\$ 2,056,995	\$ 2,198,206	\$ 2,438,616	\$ 2,904,901	\$ 3,521,904	\$ 4,086,243

Description

2025

2026

2027

2028

2029

2030

Water System Fund Balances

Funds - 2

Projected Flow of Funds - Revenue Fund

Revenue Funds Available

Beginning Balance	\$ 63,770,240	\$ 63,770,240	\$ 63,770,240	\$ 63,770,240	\$ 63,770,240	\$ 63,770,240
Existing Service Charge Revenues	360,384,189	365,313,499	362,872,903	359,609,448	357,814,950	356,224,960
Additional Service Charge Revenues	-	36,623,315	67,551,024	103,294,674	131,925,389	180,294,294
Other Operating Revenue	14,211,471	14,228,963	14,176,364	14,128,622	14,106,400	14,084,178
Interest Earnings	1,428,934	1,578,722	1,635,249	1,684,148	1,712,587	1,785,259
Construction Fund Interest Earnings	-	-	-	-	-	-
Debt Service Reserve Interest Earnings (above SCOOP)	33,219	160,825	382,960	828,584	1,428,015	1,985,241
Rate Stabilization Fund Interest Earnings	1,011,504	990,704	1,036,004	1,078,104	1,128,104	1,177,104
Transfer from Rate Stabilization Fund	4,800,000	-	-	-	-	-
Total Funds Available	\$ 445,639,557	\$ 482,666,268	\$ 511,424,744	\$ 544,393,819	\$ 571,885,685	\$ 619,321,277

Revenue Funds Used

Total Operating Expense	263,194,418	281,100,244	291,882,290	303,239,314	316,259,835	328,577,220
Total Senior Debt Service	97,477,213	106,312,573	118,368,822	134,603,280	145,581,238	172,826,013
Total Subordinate Debt Service	-	-	-	-	-	-
Transfer to Escrow	-	-	-	-	-	-
Capital Account Deposit	13,847,797	14,624,872	15,445,553	16,312,287	17,227,658	18,194,396
Transfer to Rate Stabilization Fund	-	2,720,000	1,810,000	2,400,000	2,600,000	2,300,000
Transfer to Residual Fund	7,349,889	14,138,339	20,147,838	24,068,697	26,446,713	33,653,408
Total Funds Utilized	\$ 381,869,317	\$ 418,896,028	\$ 447,654,504	\$ 480,623,578	\$ 508,115,445	\$ 555,551,037
Ending Balance	\$ 63,770,240	\$ 63,770,240	\$ 63,770,240	\$ 63,770,240	\$ 63,770,240	\$ 63,770,240

Projected Flow of Funds - Residual Fund

Operating Funds Available

Beginning Balance	\$ 12,338,860	\$ 6,264,317	\$ 6,214,126	\$ 6,206,048	\$ 6,157,271	\$ 6,217,231
Transfer from Revenue Fund	7,349,889	14,138,339	20,147,838	24,068,697	26,446,713	33,653,408
Debt Service Reserve Interest to fund Transfer to General Fund	2,023,776	2,037,381	2,055,656	2,076,317	2,093,889	2,101,002
Transfer to Debt Service Reserve	(2,708,622)	(3,512,079)	(4,078,888)	(2,339,883)	(1,509,273)	(128,063)
Transfer to Construction Fund	(10,900,000)	(10,800,000)	(16,200,000)	(21,900,000)	(25,000,000)	(33,650,000)
Transfer to General Fund	(2,023,776)	(2,037,381)	(2,055,656)	(2,076,317)	(2,093,889)	(2,101,002)
Ending Balance (prior to interest)	\$ 6,080,127	\$ 6,090,577	\$ 6,083,076	\$ 6,034,862	\$ 6,094,711	\$ 6,092,576
Interest Income	184,190	123,549	122,972	122,409	122,520	123,098
Ending Balance	\$ 6,264,317	\$ 6,214,126	\$ 6,206,048	\$ 6,157,271	\$ 6,217,231	\$ 6,215,674

Description

2025

2026

2027

2028

2029

2030

Wastewater System Fund Balances

Funds - 3

Disposition of Revenue Bond Proceeds

Revenue Bond Issuance Amount	\$	189,863,366	\$	-	\$	230,000,000	\$	330,000,000	\$	365,000,000	\$	395,000,000
Less:												
Revenue Bond Issuance Expense		1,139,180		-		1,380,000		3,300,000		3,650,000		3,950,000
Revenue Bond Debt Service Reserve Requirement		10,791,358		-		22,255,986		32,002,698		43,661,182		28,696,320
Refund Outstanding Commercial Paper		-		-		-		-		-		-
Net Revenue Bond Proceeds	\$	177,932,827	\$	-	\$	206,364,014	\$	294,697,302	\$	317,688,818	\$	362,353,680

Disposition of Commercial Paper Proceeds

Commercial Paper Issuance Amount	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Less:												
Issuance Expense		-		-		-		-		-		-
Debt Service Reserve Requirement		-		-		-		-		-		-
Net Commercial Paper Proceeds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Disposition of PENNVEST Proceeds

PENNVest Issuance Amount		-		-		-		-		-		-
Less:												
PENNVest Issuance Expense		-		-		-		-		-		-
Net PENNVest Proceeds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Disposition of WIFIA Proceeds

WIFIA Issuance Amount	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Less:												
WIFIA Issuance Expense		-		-		-		-		-		-
Net WIFIA Proceeds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Projected Flow of Funds - Construction Fund

Construction Funds Available

Beginning Balance	\$	573,413,873	\$	612,429,516	\$	397,794,661	\$	386,814,058	\$	407,928,061	\$	423,893,845
Transfer from Revenue Bond Proceeds		177,932,827		-		206,364,014		294,697,302		317,688,818		362,353,680
PENNVest Loan Proceeds		-		-		-		-		-		-
Commercial Paper Proceeds		-		-		-		-		-		-
WIFIA Proceeds		-		-		-		-		-		-
Non-City Sources		34,120,395		41,532,324		41,908,037		20,158,570		15,808,677		12,816,895
Grants		35,000		1,274,667		17,948,333		17,913,667		16,673,667		-
Transfer from Residual Fund (Cash Financing)		18,400,000		14,900,000		23,800,000		26,600,000		35,300,000		41,150,000
Capital Account Deposit		20,513,983		21,665,134		22,880,882		24,164,852		25,520,873		26,952,988
Interest		11,741,024		10,002,220		7,768,403		7,868,734		8,235,860		8,567,190
Total Funds Available	\$	836,157,102	\$	701,803,860	\$	718,464,330	\$	778,217,183	\$	827,155,955	\$	875,734,599

Description	2025	2026	2027	2028	2029	2030
Wastewater System Fund Balances						
Funds - 3						
Construction Funds Used						
Capital Improvements	\$ 223,727,587	\$ 304,009,199	\$ 331,650,272	\$ 370,289,123	\$ 403,262,110	\$ 434,342,210
Total Funds Utilized	\$ 223,727,587	\$ 304,009,199	\$ 331,650,272	\$ 370,289,123	\$ 403,262,110	\$ 434,342,210
Ending Balance	\$ 612,429,516	\$ 397,794,661	\$ 386,814,058	\$ 407,928,061	\$ 423,893,845	\$ 441,392,390
Balance Target - Encumbrance/Commitments Basis						
EOY Net Project Encumbrances/Commitments	\$ 440,221,875	\$ 472,543,646	\$ 547,120,374	\$ 593,910,201	\$ 637,253,271	\$ 663,588,072
Project Encumbrances/Commitments Prior to Bond Issue	56,055,162	67,704,500	69,513,158	74,434,197	76,779,502	91,542,817
Calculated Balance Target	\$ -	\$ 496,277,037	\$ 540,248,146	\$ 616,633,532	\$ 668,344,398	\$ 714,032,773
Balance Target - Cash Basis						
Project Funding Needs Prior to Bond Issue	\$ 177,338,699	\$ 193,462,659	\$ 216,001,988	\$ 235,236,231	\$ 253,366,289	\$ 247,051,018
Annual Balance Target						
Funding Sources	\$ 262,743,229	\$ 89,374,344	\$ 320,669,669	\$ 391,403,125	\$ 419,227,895	\$ 451,840,754
Project Encumbrances/Commitments	(391,148,300)	(336,330,970)	(406,227,000)	(417,078,950)	(446,605,180)	(460,677,010)
Annual Balance	\$ (128,405,071)	\$ (246,956,626)	\$ (85,557,331)	\$ (25,675,825)	\$ (27,377,285)	\$ (8,836,256)
Calculated Interest Income						
Ending Balance (Excluding Interest)	\$ 600,688,492	\$ 387,792,442	\$ 379,045,655	\$ 400,059,327	\$ 415,657,985	\$ 432,825,199
Calculated Interest Income	\$ 11,741,024	\$ 10,002,220	\$ 7,768,403	\$ 7,868,734	\$ 8,235,860	\$ 8,567,190
Projected Flow of Funds - Rate Stabilization						
Rate Stabilization Funds Available						
Beginning Balance	\$ 79,462,800	\$ 81,262,800	\$ 85,542,800	\$ 88,032,800	\$ 91,132,800	\$ 94,732,800
Deposit From (to) Operating Fund	1,800,000	4,280,000	2,490,000	3,100,000	3,600,000	3,300,000
Ending Balance	\$ 81,262,800	\$ 85,542,800	\$ 88,032,800	\$ 91,132,800	\$ 94,732,800	\$ 98,032,800
Interest Income	\$ 1,607,256	\$ 1,668,056	\$ 1,735,756	\$ 1,791,656	\$ 1,858,656	\$ 1,927,656
Projected Flow of Funds - Debt Service Reserve						
Debt Service Reserve Funds Available						
Beginning Balance	\$ 144,688,460	\$ 157,209,403	\$ 161,791,176	\$ 186,783,380	\$ 221,419,077	\$ 266,377,174
Transfer From Bond Proceeds	10,791,358	-	22,255,986	32,002,698	43,661,182	28,696,320
Transfer From Residual Fund	1,729,585	4,581,773	2,736,219	2,632,998	1,296,915	1,208,937
Debt Service Reserve Funds Release	-	-	-	-	-	-
Ending Balance	\$ 157,209,403	\$ 161,791,176	\$ 186,783,380	\$ 221,419,077	\$ 266,377,174	\$ 296,282,431
Interest Income	\$ 3,018,979	\$ 3,190,006	\$ 3,485,746	\$ 4,082,025	\$ 4,877,963	\$ 5,626,596

Description	2025	2026	2027	2028	2029	2030
Wastewater System Fund Balances						
Funds - 3						
Projected Flow of Funds - Revenue Fund						
Revenue Funds Available						
Beginning Balance	\$ 95,655,361	\$ 95,655,361	\$ 95,655,361	\$ 95,655,361	\$ 95,655,361	\$ 95,655,361
Existing Service Charge Revenues	529,333,181	538,148,850	536,503,742	533,635,142	520,326,367	518,523,155
Additional Service Charge Revenues	-	37,006,702	81,244,165	116,425,683	180,727,482	228,560,721
Other Operating Revenue	15,432,254	15,497,141	15,447,922	15,404,855	15,379,192	15,353,701
Interest Earnings	2,220,737	2,347,251	2,407,890	2,447,694	2,529,317	2,590,563
Construction Fund Interest Earnings	-	-	-	-	-	-
Debt Service Reserve Interest Earnings (above SCOOP)	48,755	233,387	547,402	1,164,342	1,977,852	2,733,598
Rate Stabilization Fund Interest Earnings	1,607,256	1,668,056	1,735,756	1,791,656	1,858,656	1,927,656
Transfer from Rate Stabilization Fund	-	-	-	-	-	-
Total Funds Available	\$ 644,297,543	\$ 690,556,748	\$ 733,542,237	\$ 766,524,732	\$ 818,454,227	\$ 865,344,754
Revenue Funds Used						
Total Operating Expense	375,280,152	397,606,295	421,906,676	436,739,022	451,149,563	466,926,421
Total Senior Debt Service	140,943,004	151,979,241	164,218,743	177,715,653	206,191,772	230,356,133
Total Subordinate Debt Service	-	-	-	-	-	-
Transfer to Escrow	-	-	-	-	-	-
Capital Account Deposit	20,513,983	21,665,134	22,880,882	24,164,852	25,520,873	26,952,988
Transfer to Rate Stabilization Fund	1,800,000	4,280,000	2,490,000	3,100,000	3,600,000	3,300,000
Transfer to Residual Fund	10,105,044	19,370,718	26,390,576	29,149,844	36,336,658	42,153,852
Total Funds Utilized	\$ 548,642,182	\$ 594,901,387	\$ 637,886,877	\$ 670,869,371	\$ 722,798,866	\$ 769,689,394
Ending Balance	\$ 95,655,361	\$ 95,655,361	\$ 95,655,361	\$ 95,655,361	\$ 95,655,361	\$ 95,655,361
Projected Flow of Funds - Residual Fund						
Operating Funds Available						
Beginning Balance	\$ 18,508,290	\$ 8,753,670	\$ 8,816,578	\$ 8,845,811	\$ 8,938,741	\$ 8,854,656
Transfer from Revenue Fund	10,105,044	19,370,718	26,390,576	29,149,844	36,336,658	42,153,852
Interest Earnings on Debt Service Reserve for Transfer to General Fund	2,970,224	2,956,619	2,938,344	2,917,683	2,900,111	2,892,998
Transfer to Debt Service Reserve	(1,729,585)	(4,581,773)	(2,736,219)	(2,632,998)	(1,296,915)	(1,208,937)
Transfer to Construction Fund	(18,400,000)	(14,900,000)	(23,800,000)	(26,600,000)	(35,300,000)	(41,150,000)
Transfer to General Fund	(2,970,224)	(2,956,619)	(2,938,344)	(2,917,683)	(2,900,111)	(2,892,998)
Ending Balance (prior to interest)	\$ 8,483,749	\$ 8,642,615	\$ 8,670,936	\$ 8,762,656	\$ 8,678,484	\$ 8,649,571
Interest Income	\$ 269,920	\$ 173,963	\$ 174,875	\$ 176,085	\$ 176,172	\$ 175,042
Ending Balance	\$ 8,753,670	\$ 8,816,578	\$ 8,845,811	\$ 8,938,741	\$ 8,854,656	\$ 8,824,613
Working Capital Balance						
Revenue Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residual Fund Balance	\$ 8,753,670	\$ 8,816,578	\$ 8,845,811	\$ 8,938,741	\$ 8,854,656	\$ 8,824,613
Rate Stabilization Fund Balance	\$ 81,262,800	\$ 85,542,800	\$ 88,032,800	\$ 91,132,800	\$ 94,732,800	\$ 98,032,800
Total	\$ 90,016,470	\$ 94,359,378	\$ 96,878,611	\$ 100,071,541	\$ 103,587,456	\$ 106,857,413

FINPLAN25_26.XLS

FINPLAN CF DATA

Index	Description	Table
FINPLAN CF DATA	TY Rate Cashflow Worksheet	
Finplan CF Data - 1	Water System Cash Flow	Schedule BV-2: Table 3-8 and Table 3-13
Finplan CF Data - 2	Wastewater System Cash Flow	Schedule BV-2: Table 6-15 and Table 6-20
Finplan CF Data - 3	Combined System Cash Flow	Schedule BV-1: Table C-1A
		Schedule BV-2: Table ES-2, Table ES-5, Table 2-9

2025 2026 2027 2028 2029 2030

Water System Cash Flow

Finplan CF Data - 1

Revenue Fund

Water Service - Existing Rates \$ 360,384 \$ 365,313 \$ 362,873 \$ 359,609 \$ 357,815 \$ 356,225

 Total Service Revenue - Existing Rates \$ 360,384 \$ 365,313 \$ 362,873 \$ 359,609 \$ 357,815 \$ 356,225

Additional Service Revenue Required

 Fiscal % Months
 Year Increase Effective

2025	0.00%	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	12.30%	10		36,623	44,633	44,232	44,011	43,816
2027	6.90%	10			22,918	27,865	27,726	27,603
2028	8.87%	10				31,198	38,086	37,917
2029	5.80%	10					22,102	26,997
2030	10.95%	10						43,962

 Total Additional Service Revenue Required \$ - \$ 36,623 \$ 67,551 \$ 103,295 \$ 131,925 \$ 180,294

Other Income

 Other Operating Revenue \$ 14,211 \$ 14,229 \$ 14,176 \$ 14,129 \$ 14,106 \$ 14,084

 Construction Fund Interest Income - - - - - -

 Debt Reserve Fund Interest Income 33 161 383 829 1,428 1,985

 Operating Fund Interest Income 1,429 1,579 1,635 1,684 1,713 1,785

 Rate Stabilization Interest Income 1,012 991 1,036 1,078 1,128 1,177

Project Revenues \$ 377,069 \$ 418,896 \$ 447,655 \$ 480,624 \$ 508,115 \$ 555,551

Operating Expense

Water Operations \$ (153,073) \$ (164,705) \$ (170,991) \$ (178,237) \$ (185,799) \$ (193,738)

 Direct Interdepartmental Charges (93,092) (97,448) (100,779) (103,781) (106,919) (109,981)

 Water Treatment Plant Sludge (17,030) (18,947) (20,112) (21,222) (23,542) (24,857)

 Total Operating Expense \$ (263,194) \$ (281,100) \$ (291,882) \$ (303,239) \$ (316,260) \$ (328,577)

2025 2026 2027 2028 2029 2030

Water System Cash Flow

Finplan CF Data - 1

Net Revenues

Transfer from/(to) Rate Stabilization Fund	\$ 4,800	\$ (2,720)	\$ (1,810)	\$ (2,400)	\$ (2,600)	\$ (2,300)
Net Revenues	\$ 118,675	\$ 135,076	\$ 153,962	\$ 174,984	\$ 189,256	\$ 224,674

Debt Service

Senior Debt Service

Revenue Bonds

Outstanding Bonds	\$ (88,474)	\$ (93,324)	\$ (93,237)	\$ (90,828)	\$ (80,167)	\$ (85,362)
Pennvest Parity Bonds	(8,392)	(11,925)	(16,079)	(18,477)	(20,154)	(20,896)
Projected Future Bonds	(0)	-	(7,083)	(23,309)	(43,108)	(63,813)
Commercial Paper	(256)	(471)	(563)	(583)	(746)	(1,349)
Projected WIFIA	(356)	(593)	(1,407)	(1,407)	(1,407)	(1,407)
Total Senior Debt Service	\$ (97,477)	\$ (106,313)	\$ (118,369)	\$ (134,603)	\$ (145,581)	\$ (172,826)

Subordinate Debt Service

Outstanding General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pennvest Subordinate Bonds						
Total Subordinate Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Transfer to Escrow

	-	-	-	-	-	-
Total Debt Service on Bonds	(97,477)	(106,313)	(118,369)	(134,603)	(145,581)	(172,826)

Capital Account Deposit	\$ (13,848)	\$ (14,625)	\$ (15,446)	\$ (16,312)	\$ (17,228)	\$ (18,194)
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End of Year Balance (Transfer to Residual Fund)	\$ 7,350	\$ 14,138	\$ 20,148	\$ 24,069	\$ 26,447	\$ 33,653
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	2025	2026	2027	2028	2029	2030
Water System Cash Flow						
Finplan CF Data - 1						
Residual Fund						
Beginning Balance	\$ 12,339	\$ 6,264	\$ 6,214	\$ 6,206	\$ 6,157	\$ 6,217
Plus:						
End of Year Revenue Fund Balance	7,350	14,138	20,148	24,069	26,447	33,653
Deposit for Transfer to City General Fund	2,024	2,037	2,056	2,076	2,094	2,101
Interest Income	184	124	123	122	123	123
Less:						
Transfer to Construction Fund	(10,900)	(10,800)	(16,200)	(21,900)	(25,000)	(33,650)
Transfer to City General Fund	(2,024)	(2,037)	(2,056)	(2,076)	(2,094)	(2,101)
Transfer to Debt Service Reserve Fund	(2,709)	(3,512)	(4,079)	(2,340)	(1,509)	(128)
Ending Balance	\$ 6,264	\$ 6,214	\$ 6,206	\$ 6,157	\$ 6,217	\$ 6,216
Rate Stabilization Fund						
Beginning Balance	\$ 52,975	\$ 48,175	\$ 50,895	\$ 52,705	\$ 55,105	\$ 57,705
Transfer to/from Revenue Fund	(4,800)	2,720	1,810	2,400	2,600	2,300
Ending Balance	\$ 48,175	\$ 50,895	\$ 52,705	\$ 55,105	\$ 57,705	\$ 60,005
Debt Service Coverage						
Senior Debt Service Excluding Escrow	\$ 97,477	\$ 106,313	\$ 118,369	\$ 134,603	\$ 145,581	\$ 172,826
Net Revenues for Coverage	\$ 118,675	\$ 135,076	\$ 153,962	\$ 174,984	\$ 189,256	\$ 224,674
Total Senior Debt Service Coverage	1.21	1.27	1.30	1.30	1.30	1.30
Total Senior Debt Service Coverage - Current Revenue	1.16	1.27	1.30	1.30	1.30	1.30
Total Debt Service Coverage	1.07	1.12	1.15	1.16	1.16	1.18

2025 2026 2027 2028 2029 2030

Wastewater System Cash Flow

Finplan CF Data - 2

Revenue Fund

Wastewater Service - Existing Rates \$ 529,333 \$ 538,149 \$ 536,504 \$ 533,635 \$ 520,326 \$ 518,523

 Total Service Revenue - Existing Rates \$ 529,333 \$ 538,149 \$ 536,504 \$ 533,635 \$ 520,326 \$ 518,523

Additional Service Revenue Required

 Fiscal % Months
 Year Increase Effective

2025	0.00%	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	8.44%	10		37,007	45,304	45,092	43,803	43,659
2027	7.58%	10			35,940	43,862	42,789	42,639
2028	5.39%	10				27,471	32,685	32,581
2029	11.79%	10					61,451	75,129
2030	5.95%	10						34,552

 Total Additional Service Revenue Required \$ - \$ 37,007 \$ 81,244 \$ 116,426 \$ 180,727 \$ 228,561

Other Income

 Other Operating Revenue \$ 15,432 \$ 15,497 \$ 15,448 \$ 15,405 \$ 15,379 \$ 15,354

 Construction Fund Interest Income - - - - - -

 Debt Reserve Fund Interest Income 49 233 547 1,164 1,978 2,734

 Operating Fund Interest Income 2,221 2,347 2,408 2,448 2,529 2,591

 Rate Stabilization Interest Income 1,607 1,668 1,736 1,792 1,859 1,928

Project Revenues \$ 548,642 \$ 594,901 \$ 637,887 \$ 670,869 \$ 722,799 \$ 769,689

Operating Expense

Wastewater Operations \$ (258,941) \$ (277,131) (297,627) \$ (309,307) \$ (321,525) \$ (334,264)

 Direct Interdepartmental Charges (133,369) (139,422) (144,392) (148,654) (153,166) (157,520)

 Water Treatment Plant Sludge 17,030 18,947 20,112 21,222 23,542 24,857

 Total Operating Expense \$ (375,280) \$ (397,606) \$ (421,907) \$ (436,739) \$ (451,150) \$ (466,926)

2025 2026 2027 2028 2029 2030

Wastewater System Cash Flow

Finplan CF Data - 2

Net Revenues

Transfer from Rate Stabilization Fund	\$ (1,800)	\$ (4,280)	\$ (2,490)	\$ (3,100)	\$ (3,600)	\$ (3,300)
Net Revenues after Operations	\$ 171,562	\$ 193,015	\$ 213,490	\$ 231,030	\$ 268,049	\$ 299,463

Debt Service

Senior Debt Service

Revenue Bonds

Outstanding Bonds	\$ (131,829)	\$ (138,520)	\$ (138,607)	\$ (127,671)	\$ (129,456)	\$ (125,612)
Pennvest Parity Bonds	(8,021)	(12,582)	(15,243)	(17,817)	(18,946)	(19,541)
Projected Future Bonds	(0)	-	(9,583)	(31,462)	(57,186)	(85,203)
Commercial Paper	(1,093)	(878)	(786)	(766)	(603)	-
Projected WIFIA	-	-	-	-	-	-
Total Senior Debt Service	\$ (140,943)	\$ (151,979)	\$ (164,219)	\$ (177,716)	\$ (206,192)	\$ (230,356)

Subordinate Debt Service

Outstanding General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pennvest Subordinate Bonds	-	-	-	-	-	-
Total Subordinate Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Transfer to Escrow

	-	-	-	-	-	-
Total Debt Service on Bonds	(140,943)	(151,979)	(164,219)	(177,716)	(206,192)	(230,356)

Capital Account Deposit	\$ (20,514)	\$ (21,665)	\$ (22,881)	\$ (24,165)	\$ (25,521)	\$ (26,953)
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End of Year Balance (Transfer to Residual Fund)	\$ 10,105	\$ 19,371	\$ 26,391	\$ 29,150	\$ 36,337	\$ 42,154
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	2025	2026	2027	2028	2029	2030
Wastewater System Cash Flow						
Finplan CF Data - 2						
Residual Fund						
Beginning Balance	\$ 18,508	\$ 8,754	\$ 8,817	\$ 8,846	\$ 8,939	\$ 8,855
Plus:						
End of Year Revenue Fund Balance	10,105	19,371	26,391	29,150	36,337	42,154
Deposit for Transfer to City General Fund	2,970	2,957	2,938	2,918	2,900	2,893
Interest Income	270	174	175	176	176	175
Less:						
Transfer to Construction Fund	(18,400)	(14,900)	(23,800)	(26,600)	(35,300)	(41,150)
Transfer to City General Fund	(2,970)	(2,957)	(2,938)	(2,918)	(2,900)	(2,893)
Transfer to Debt Service Reserve Fund	(1,730)	(4,582)	(2,736)	(2,633)	(1,297)	(1,209)
Ending Balance	\$ 8,754	\$ 8,817	\$ 8,846	\$ 8,939	\$ 8,855	\$ 8,825
Rate Stabilization Fund						
Beginning Balance	\$ 79,463	\$ 81,263	\$ 85,543	\$ 88,033	\$ 91,133	\$ 94,733
Transfer to/from Revenue Fund	1,800	4,280	2,490	3,100	3,600	3,300
Ending Balance	\$ 81,263	\$ 85,543	\$ 88,033	\$ 91,133	\$ 94,733	\$ 98,033
Debt Service Coverage						
Senior Debt Service Excluding Escrow	\$ 140,943	\$ 151,979	\$ 164,219	\$ 177,716	\$ 206,192	\$ 230,356
Net Revenues for Coverage	\$ 171,562	\$ 193,015	\$ 213,490	\$ 231,030	\$ 268,049	\$ 299,463
Total Senior Debt Service Coverage	1.21	1.27	1.30	1.30	1.30	1.30
Total Senior Debt Service Coverage - Current Revenue	1.21	1.27	1.30	1.30	1.30	1.30
Total Debt Service Coverage	1.06	1.11	1.14	1.14	1.16	1.16

2025 2026 2027 2028 2029 2030

Combined System Cash Flow

Finplan CF Data - 3

Revenue Fund

Water Service - Existing Rates	\$	360,384	\$	365,313	\$	362,873	\$	359,609	\$	357,815	\$	356,225
Wastewater Service - Existing Rates		529,333		538,149		536,504		533,635		520,326		518,523
Total Service Revenue - Existing Rates	\$	889,717	\$	903,462	\$	899,377	\$	893,245	\$	878,141	\$	874,748

Additional Service Revenue Required

<u>Fiscal</u> <u>Year</u>	<u>%</u> <u>Increase</u>	<u>Months</u> <u>Effective</u>
2025	0.00%	10
2026	10.00%	10
2027	7.30%	10
2028	6.83%	10
2029	9.26%	10
2030	7.99%	10

\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
			73,630		89,938		89,324		87,814		87,475	
					58,858		71,728		70,515		70,242	
							58,668		70,771		70,497	
									83,553		102,126	
											78,514	
Total Additional Service Revenue Required	\$	-	\$	73,630	\$	148,795	\$	219,720	\$	312,653	\$	408,855

Other Income

Other Operating Revenue	\$	29,644	\$	29,726	\$	29,624	\$	29,533	\$	29,486	\$	29,438
Construction Fund Interest Income		-		-		-		-		-		-
Debt Reserve Fund Interest Income		82		394		930		1,993		3,406		4,719
Operating Fund Interest Income		3,650		3,926		4,043		4,132		4,242		4,376
Rate Stabilization Interest Income		2,619		2,659		2,772		2,870		2,987		3,105

Project Revenues

\$	925,711	\$	1,013,797	\$	1,085,541	\$	1,151,493	\$	1,230,914	\$	1,325,240
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Operating Expense

Water & Wastewater Operations	\$	(412,014)	\$	(441,836)	\$	(468,618)	\$	(487,543)	\$	(507,324)	\$	(528,002)
Direct Interdepartmental Charges		(226,461)		(236,870)		(245,171)		(252,435)		(260,086)		(267,502)
Water Treatment Plant Sludge		-		-		-		-		-		-
Total Operating Expense	\$	(638,475)	\$	(678,707)	\$	(713,789)	\$	(739,978)	\$	(767,409)	\$	(795,504)

2025 2026 2027 2028 2029 2030

Combined System Cash Flow

Finplan CF Data - 3

Net Revenues

Transfer from Rate Stabilization Fund		3,000	(7,000)	(4,300)	(5,500)	(6,200)	(5,600)
Net Revenues	\$	290,237	\$ 328,091	\$ 367,452	\$ 406,015	\$ 457,305	\$ 524,137

Debt Service

Senior Debt Service

Revenue Bonds

Outstanding Revenue Bonds	\$	(220,303)	\$ (231,843)	\$ (231,844)	\$ (218,499)	\$ (209,623)	\$ (210,974)
Pennvest Parity Bonds		(16,412)	(24,506)	(31,321)	(36,294)	(39,100)	(40,437)
Projected Future Revenue Bonds		(0)	-	(16,667)	(54,771)	(100,294)	(149,015)
Commercial Paper		(1,349)	(1,349)	(1,349)	(1,349)	(1,349)	(1,349)
Projected WIFIA		(356)	(593)	(1,407)	(1,407)	(1,407)	(1,407)
Total Senior Debt Service	\$	(238,420)	\$ (258,292)	\$ (282,588)	\$ (312,319)	\$ (351,773)	\$ (403,182)

Subordinate Debt Service

Outstanding General Obligation Bonds	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Pennvest Subordinate Bonds		-	-	-	-	-	-
Total Subordinate Debt Service	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -

Transfer to Escrow

		-	-	-	-	-	-
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Total Debt Service on Bonds

	\$	(238,420)	\$ (258,292)	\$ (282,588)	\$ (312,319)	\$ (351,773)	\$ (403,182)
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Capital Account Deposit

	\$	(34,362)	\$ (36,290)	\$ (38,326)	\$ (40,477)	\$ (42,749)	\$ (45,147)
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End of Year Balance (Transfer to Residual Fund)

	\$	17,455	\$ 33,509	\$ 46,538	\$ 53,219	\$ 62,783	\$ 75,807
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	2025	2026	2027	2028	2029	2030
Combined System Cash Flow						
Finplan CF Data - 3						
Residual Fund						
Beginning Balance	\$ 30,847	\$ 15,018	\$ 15,031	\$ 15,052	\$ 15,096	\$ 15,072
Plus:						
End of Year Revenue Fund Balance	17,455	33,509	46,538	53,219	62,783	75,807
Deposit for Transfer to City General Fund	4,994	4,994	4,994	4,994	4,994	4,994
Interest Income	454	298	298	298	299	298
Less:						
Transfer to Construction Fund	(29,300)	(25,700)	(40,000)	(48,500)	(60,300)	(74,800)
Transfer to City General Fund	(4,994)	(4,994)	(4,994)	(4,994)	(4,994)	(4,994)
Transfer to Debt Service Reserve Fund	(4,438)	(8,094)	(6,815)	(4,973)	(2,806)	(1,337)
Ending Balance	\$ 15,018	\$ 15,031	\$ 15,052	\$ 15,096	\$ 15,072	\$ 15,040
Rate Stabilization Fund						
Beginning Balance	\$ 132,438	\$ 129,438	\$ 136,438	\$ 140,738	\$ 146,238	\$ 152,438
Transfer to/from Revenue Fund	(3,000)	7,000	4,300	5,500	6,200	5,600
Ending Balance	\$ 129,438	\$ 136,438	\$ 140,738	\$ 146,238	\$ 152,438	\$ 158,038
Debt Service Coverage						
Senior Debt Service Excluding Escrow	\$ 238,420	\$ 258,292	\$ 282,588	\$ 312,319	\$ 351,773	\$ 403,182
Net Revenues for Coverage	\$ 290,237	\$ 328,091	\$ 367,452	\$ 406,015	\$ 457,305	\$ 524,137
Total Senior Debt Service Coverage	1.21	1.27	1.30	1.30	1.30	1.30
Total Senior Debt Service Coverage - Current Revenue	1.20	1.27	1.30	1.30	1.30	1.30
Total Debt Service Coverage	1.06	1.11	1.14	1.15	1.15	1.16

FINPLAN25_26.XLS

TY RATE CF DATA

Index	Description	Table
TY RATE CF DATA	TY Rate Cashflow Worksheet	
TY Rate CF Data - 1	Water System Cash Flow	Schedule BV-2: Table 4-1
TY Rate CF Data - 2	Wastewater System Cash Flow	Schedule BV-2: Table 7-1
TY Rate CF Data - 3	Combined System Cash Flow	

2025 2026 2027 2028 2029 2030

Water System Cash Flow

TY Rate CF Data - 1

Revenue Fund

Water Service - Existing Rates \$ 360,384 \$ 365,313 \$ 362,873 \$ 359,609 \$ 357,815 \$ 356,225

 Total Service Revenue - Existing Rates \$ 360,384 \$ 365,313 \$ 362,873 \$ 359,609 \$ 357,815 \$ 356,225

Additional Service Revenue Required

 Fiscal % Months
 Year Increase Effective

2025	0.00%	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	12.30%	12		44,934	44,633	44,232	44,011	43,816
2027	6.90%	10			22,918	27,865	27,726	27,603
2028	8.87%	10				31,198	38,086	37,917
2029	5.80%	10					22,102	26,997
2030	10.95%	10						43,962

 Total Additional Service Revenue Required \$ - \$ 44,934 \$ 67,551 \$ 103,295 \$ 131,925 \$ 180,294

Other Income

 Other Operating Revenue \$ 14,211 \$ 14,229 \$ 14,176 \$ 14,129 \$ 14,106 \$ 14,084

 Construction Fund Interest Income - - - - - -

 Debt Reserve Fund Interest Income 33 161 383 829 1,428 1,985

 Operating Fund Interest Income 1,429 1,579 1,635 1,684 1,713 1,785

 Rate Stabilization Interest Income 1,012 991 1,036 1,078 1,128 1,177

Project Revenues \$ 377,069 \$ 427,206 \$ 447,655 \$ 480,624 \$ 508,115 \$ 555,551

Operating Expense

Water Operations \$ (153,073) \$ (164,705) \$ (170,991) \$ (178,237) \$ (185,799) \$ (193,738)

 Direct Interdepartmental Charges (93,092) (97,448) (100,779) (103,781) (106,919) (109,981)

 Water Treatment Plant Sludge (17,030) (18,947) (20,112) (21,222) (23,542) (24,857)

 Total Operating Expense \$ (263,194) \$ (281,100) \$ (291,882) \$ (303,239) \$ (316,260) \$ (328,577)

	2025	2026	2027	2028	2029	2030
Water System Cash Flow						
TY Rate CF Data - 1						
Net Revenues						
Transfer from/(to) Rate Stabilization Fund	\$ 4,800	\$ (11,030)	\$ (1,810)	\$ (2,400)	\$ (2,600)	\$ (2,300)
Net Revenues	\$ 118,675	\$ 135,076	\$ 153,962	\$ 174,984	\$ 189,256	\$ 224,674
Debt Service						
Senior Debt Service						
Revenue Bonds						
Outstanding Bonds	\$ (88,474)	\$ (93,324)	\$ (93,237)	\$ (90,828)	\$ (80,167)	\$ (85,362)
Pennvest Parity Bonds	(8,392)	(11,925)	(16,079)	(18,477)	(20,154)	(20,896)
Projected Future Bonds	(0)	-	(7,083)	(23,309)	(43,108)	(63,813)
Commercial Paper	(256)	(471)	(563)	(583)	(746)	(1,349)
Projected WIFIA	(356)	(593)	(1,407)	(1,407)	(1,407)	(1,407)
Total Senior Debt Service	\$ (97,477)	\$ (106,313)	\$ (118,369)	\$ (134,603)	\$ (145,581)	\$ (172,826)
Subordinate Debt Service						
Outstanding General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pennvest Subordinate Bonds						
Total Subordinate Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Escrow	-	-	-	-	-	-
Total Debt Service on Bonds	(97,477)	(106,313)	(118,369)	(134,603)	(145,581)	(172,826)
Capital Account Deposit	\$ (13,848)	\$ (14,625)	\$ (15,446)	\$ (16,312)	\$ (17,228)	\$ (18,194)
End of Year Balance (Transfer to Residual Fund)	\$ 7,350	\$ 14,138	\$ 20,148	\$ 24,069	\$ 26,447	\$ 33,653

	2025	2026	2027	2028	2029	2030
Water System Cash Flow						
TY Rate CF Data - 1						
Residual Fund						
Beginning Balance	\$ 12,339	\$ 6,264	\$ 6,214	\$ 6,206	\$ 6,157	\$ 6,217
Plus:						
End of Year Revenue Fund Balance	7,350	14,138	20,148	24,069	26,447	33,653
Deposit for Transfer to City General Fund	2,024	2,037	2,056	2,076	2,094	2,101
Interest Income	184	124	123	122	123	123
Less:						
Transfer to Construction Fund	(10,900)	(10,800)	(16,200)	(21,900)	(25,000)	(33,650)
Transfer to City General Fund	(2,024)	(2,037)	(2,056)	(2,076)	(2,094)	(2,101)
Transfer to Debt Service Reserve Fund	(2,709)	(3,512)	(4,079)	(2,340)	(1,509)	(128)
Ending Balance	\$ 6,264	\$ 6,214	\$ 6,206	\$ 6,157	\$ 6,217	\$ 6,216
Rate Stabilization Fund						
Beginning Balance	\$ 52,975	\$ 48,175	\$ 59,205	\$ 61,015	\$ 63,415	\$ 66,015
Transfer to/from Revenue Fund	(4,800)	11,030	1,810	2,400	2,600	2,300
Ending Balance	\$ 48,175	\$ 59,205	\$ 61,015	\$ 63,415	\$ 66,015	\$ 68,315
Debt Service Coverage						
Senior Debt Service Excluding Escrow	\$ 97,477	\$ 106,313	\$ 118,369	\$ 134,603	\$ 145,581	\$ 172,826
Net Revenues for Coverage	\$ 118,675	\$ 135,076	\$ 153,962	\$ 174,984	\$ 189,256	\$ 224,674
Total Senior Debt Service Coverage	1.21	1.27	1.30	1.30	1.30	1.30
Total Senior Debt Service Coverage - Current Revenue	1.16	1.27	1.30	1.30	1.30	1.30
Total Debt Service Coverage	1.07	1.12	1.15	1.16	1.16	1.18

2025 2026 2027 2028 2029 2030

Wastewater System Cash Flow

TY Rate CF Data - 2

Revenue Fund

Wastewater Service - Existing Rates \$ 529,333 \$ 538,149 \$ 536,504 \$ 533,635 \$ 520,326 \$ 518,523

 Total Service Revenue - Existing Rates \$ 529,333 \$ 538,149 \$ 536,504 \$ 533,635 \$ 520,326 \$ 518,523

Additional Service Revenue Required

Fiscal Year	%	Months Effective							
	Increase		\$	\$	\$	\$	\$	\$	\$
2025	0.00%	10	-	-	-	-	-	-	-
2026	8.44%	12		45,413	45,304	45,092	43,803		43,659
2027	7.58%	10			35,940	43,862	42,789		42,639
2028	5.39%	10				27,471	32,685		32,581
2029	11.79%	10					61,451		75,129
2030	5.95%	10							34,552

 Total Additional Service Revenue Required \$ - \$ 45,413 \$ 81,244 \$ 116,426 \$ 180,727 \$ 228,561

Other Income

 Other Operating Revenue \$ 15,432 \$ 15,497 \$ 15,448 \$ 15,405 \$ 15,379 \$ 15,354

 Construction Fund Interest Income - - - - - -

 Debt Reserve Fund Interest Income 49 233 547 1,164 1,978 2,734

 Operating Fund Interest Income 2,221 2,347 2,408 2,448 2,529 2,591

 Rate Stabilization Interest Income 1,607 1,668 1,736 1,792 1,859 1,928

Project Revenues \$ 548,642 \$ 603,307 \$ 637,887 \$ 670,869 \$ 722,799 \$ 769,689

Operating Expense

Wastewater Operations \$ (258,941) \$ (277,131) (297,627) \$ (309,307) \$ (321,525) \$ (334,264)

 Direct Interdepartmental Charges (133,369) (139,422) (144,392) (148,654) (153,166) (157,520)

 Water Treatment Plant Sludge 17,030 18,947 20,112 21,222 23,542 24,857

 Total Operating Expense \$ (375,280) \$ (397,606) \$ (421,907) \$ (436,739) \$ (451,150) \$ (466,926)

	2025	2026	2027	2028	2029	2030
Wastewater System Cash Flow						
TY Rate CF Data - 2						
Net Revenues						
Transfer from Rate Stabilization Fund	\$ (1,800)	\$ (12,686)	\$ (2,490)	\$ (3,100)	\$ (3,600)	\$ (3,300)
Net Revenues after Operations	\$ 171,562	\$ 193,015	\$ 213,490	\$ 231,030	\$ 268,049	\$ 299,463
Debt Service						
Senior Debt Service						
Revenue Bonds						
Outstanding Bonds	\$ (131,829)	\$ (138,520)	\$ (138,607)	\$ (127,671)	\$ (129,456)	\$ (125,612)
Pennvest Parity Bonds	(8,021)	(12,582)	(15,243)	(17,817)	(18,946)	(19,541)
Projected Future Bonds	(0)	-	(9,583)	(31,462)	(57,186)	(85,203)
Commercial Paper	(1,093)	(878)	(786)	(766)	(603)	-
Projected WIFIA	-	-	-	-	-	-
Total Senior Debt Service	\$ (140,943)	\$ (151,979)	\$ (164,219)	\$ (177,716)	\$ (206,192)	\$ (230,356)
Subordinate Debt Service						
Outstanding General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pennvest Subordinate Bonds						
Total Subordinate Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Escrow	-	-	-	-	-	-
Total Debt Service on Bonds	(140,943)	(151,979)	(164,219)	(177,716)	(206,192)	(230,356)
Capital Account Deposit	\$ (20,514)	\$ (21,665)	\$ (22,881)	\$ (24,165)	\$ (25,521)	\$ (26,953)
End of Year Balance (Transfer to Residual Fund)	\$ 10,105	\$ 19,371	\$ 26,391	\$ 29,150	\$ 36,337	\$ 42,154

	2025	2026	2027	2028	2029	2030
Wastewater System Cash Flow						
TY Rate CF Data - 2						
Residual Fund						
Beginning Balance	\$ 18,508	\$ 8,754	\$ 8,817	\$ 8,846	\$ 8,939	\$ 8,855
Plus:						
End of Year Revenue Fund Balance	10,105	19,371	26,391	29,150	36,337	42,154
Deposit for Transfer to City General Fund	2,970	2,957	2,938	2,918	2,900	2,893
Interest Income	270	174	175	176	176	175
Less:						
Transfer to Construction Fund	(18,400)	(14,900)	(23,800)	(26,600)	(35,300)	(41,150)
Transfer to City General Fund	(2,970)	(2,957)	(2,938)	(2,918)	(2,900)	(2,893)
Transfer to Debt Service Reserve Fund	(1,730)	(4,582)	(2,736)	(2,633)	(1,297)	(1,209)
Ending Balance	\$ 8,754	\$ 8,817	\$ 8,846	\$ 8,939	\$ 8,855	\$ 8,825
Rate Stabilization Fund						
Beginning Balance	\$ 79,463	\$ 81,263	\$ 93,949	\$ 96,439	\$ 99,539	\$ 103,139
Transfer to/from Revenue Fund	1,800	12,686	2,490	3,100	3,600	3,300
Ending Balance	\$ 81,263	\$ 93,949	\$ 96,439	\$ 99,539	\$ 103,139	\$ 106,439
Debt Service Coverage						
Senior Debt Service Excluding Escrow	\$ 140,943	\$ 151,979	\$ 164,219	\$ 177,716	\$ 206,192	\$ 230,356
Net Revenues for Coverage	\$ 171,562	\$ 193,015	\$ 213,490	\$ 231,030	\$ 268,049	\$ 299,463
Total Senior Debt Service Coverage	1.21	1.27	1.30	1.30	1.30	1.30
Total Senior Debt Service Coverage - Current Revenue	1.21	1.27	1.30	1.30	1.30	1.30
Total Debt Service Coverage	1.06	1.11	1.14	1.14	1.16	1.16

2025 2026 2027 2028 2029 2030

Combined System Cash Flow

TY Rate CF Data - 3

Revenue Fund

Water Service - Existing Rates	\$ 360,384	\$ 365,313	\$ 362,873	\$ 359,609	\$ 357,815	\$ 356,225
Wastewater Service - Existing Rates	529,333	538,149	536,504	533,635	520,326	518,523
Total Service Revenue - Existing Rates	\$ 889,717	\$ 903,462	\$ 899,377	\$ 893,245	\$ 878,141	\$ 874,748

Additional Service Revenue Required

<u>Fiscal</u> <u>Year</u>	<u>%</u> <u>Increase</u>	<u>Months</u> <u>Effective</u>						
2025	0.00%	10	0	\$ -	\$ -	\$ -	\$ -	\$ -
2026	10.00%	12		90,346	89,938	89,324	87,814	87,475
2027	7.30%	10			58,858	71,728	70,515	70,242
2028	6.83%	10				58,668	70,771	70,497
2029	9.26%	10					83,553	102,126
2030	7.99%	10						78,514

Total Additional Service Revenue Required	\$ -	\$ 90,346	\$ 148,795	\$ 219,720	\$ 312,653	\$ 408,855
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Other Income

Other Operating Revenue	\$ 29,644	\$ 29,726	\$ 29,624	\$ 29,533	\$ 29,486	\$ 29,438
Construction Fund Interest Income	-	-	-	-	-	-
Debt Reserve Fund Interest Income	82	394	930	1,993	3,406	4,719
Operating Fund Interest Income	3,650	3,926	4,043	4,132	4,242	4,376
Rate Stabilization Interest Income	2,619	2,659	2,772	2,870	2,987	3,105

Project Revenues	\$ 925,711	\$ 1,030,514	\$ 1,085,541	\$ 1,151,493	\$ 1,230,914	\$ 1,325,240
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Operating Expense

Water & Wastewater Operations	\$ (412,014)	\$ (441,836)	\$ (468,618)	\$ (487,543)	\$ (507,324)	\$ (528,002)
Direct Interdepartmental Charges	(226,461)	(236,870)	(245,171)	(252,435)	(260,086)	(267,502)
Water Treatment Plant Sludge	-	-	-	-	-	-
Total Operating Expense	\$ (638,475)	\$ (678,707)	\$ (713,789)	\$ (739,978)	\$ (767,409)	\$ (795,504)

2025 2026 2027 2028 2029 2030

Combined System Cash Flow

TY Rate CF Data - 3

Net Revenues

Transfer from Rate Stabilization Fund	3,000	(23,716)	(4,300)	(5,500)	(6,200)	(5,600)
Net Revenues	\$ 290,237	\$ 328,091	\$ 367,452	\$ 406,015	\$ 457,305	\$ 524,137

Debt Service

Senior Debt Service

Revenue Bonds

Outstanding Revenue Bonds	\$ (220,303)	\$ (231,843)	\$ (231,844)	\$ (218,499)	\$ (209,623)	\$ (210,974)
Pennvest Parity Bonds	(16,412)	(24,506)	(31,321)	(36,294)	(39,100)	(40,437)
Projected Future Revenue Bonds	(0)	-	(16,667)	(54,771)	(100,294)	(149,015)
Commercial Paper	(1,349)	(1,349)	(1,349)	(1,349)	(1,349)	(1,349)
Projected WIFIA	(356)	(593)	(1,407)	(1,407)	(1,407)	(1,407)
Total Senior Debt Service	\$ (238,420)	\$ (258,292)	\$ (282,588)	\$ (312,319)	\$ (351,773)	\$ (403,182)

Subordinate Debt Service

Outstanding General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pennvest Subordinate Bonds	-	-	-	-	-	-
Total Subordinate Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Transfer to Escrow

Total Debt Service on Bonds	\$ (238,420)	\$ (258,292)	\$ (282,588)	\$ (312,319)	\$ (351,773)	\$ (403,182)
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Capital Account Deposit	\$ (34,362)	\$ (36,290)	\$ (38,326)	\$ (40,477)	\$ (42,749)	\$ (45,147)
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End of Year Balance (Transfer to Residual Fund)	\$ 17,455	\$ 33,509	\$ 46,538	\$ 53,219	\$ 62,783	\$ 75,807
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	2025	2026	2027	2028	2029	2030
Combined System Cash Flow						
TY Rate CF Data - 3						
Residual Fund						
Beginning Balance	\$ 30,847	\$ 15,018	\$ 15,031	\$ 15,052	\$ 15,096	\$ 15,072
Plus:						
End of Year Revenue Fund Balance	17,455	33,509	46,538	53,219	62,783	75,807
Deposit for Transfer to City General Fund	4,994	4,994	4,994	4,994	4,994	4,994
Interest Income	454	298	298	298	299	298
Less:						
Transfer to Construction Fund	(29,300)	(25,700)	(40,000)	(48,500)	(60,300)	(74,800)
Transfer to City General Fund	(4,994)	(4,994)	(4,994)	(4,994)	(4,994)	(4,994)
Transfer to Debt Service Reserve Fund	(4,438)	(8,094)	(6,815)	(4,973)	(2,806)	(1,337)
Ending Balance	\$ 15,018	\$ 15,031	\$ 15,052	\$ 15,096	\$ 15,072	\$ 15,040
Rate Stabilization Fund						
Beginning Balance	\$ 132,438	\$ 129,438	\$ 153,154	\$ 157,454	\$ 162,954	\$ 169,154
Transfer to/from Revenue Fund	(3,000)	23,716	4,300	5,500	6,200	5,600
Ending Balance	\$ 129,438	\$ 153,154	\$ 157,454	\$ 162,954	\$ 169,154	\$ 174,754
Debt Service Coverage						
Senior Debt Service Excluding Escrow	\$ 238,420	\$ 258,292	\$ 282,588	\$ 312,319	\$ 351,773	\$ 403,182
Net Revenues for Coverage	\$ 290,237	\$ 328,091	\$ 367,452	\$ 406,015	\$ 457,305	\$ 524,137
Total Senior Debt Service Coverage	1.21	1.27	1.30	1.30	1.30	1.30
Total Senior Debt Service Coverage - Current Revenue	1.20	1.27	1.30	1.30	1.30	1.30
Total Debt Service Coverage	1.06	1.11	1.14	1.15	1.15	1.16

FINPLAN25_26.XLS

COST OF SERVICE

Index	Description	Table
COST OF SERVICE	Cost of Service Worksheet	
Cost of Service - 1	Water System Cost of Service	Schedule BV-2: Table 4-2
Cost of Service - 2	Wastewater System Cost of Service	Schedule BV-2: Table 7-2
Cost of Service - 3	Combined System Cost of Service	

	2025	2026	2027	2028	2029	2030
Water System Cost of Service						
Cost of Service - 1						
Operating Expenses						
Operating Expense	\$ 153,073	\$ 164,705	\$ 170,991	\$ 178,237	\$ 185,799	\$ 193,738
Direct Interdepartmental Charges	93,092	97,448	100,779	103,781	106,919	109,981
Water Treatment Plant Sludge	17,030	18,947	20,112	21,222	23,542	24,857
Subtotal	\$ 263,194	\$ 281,100	\$ 291,882	\$ 303,239	\$ 316,260	\$ 328,577
Residual Fund Transfer	5,165	9,885	13,815	16,071	17,459	21,281
Rate Stabilization Fund Transfer	(3,373)	7,712	1,241	1,602	1,716	1,454
Total	\$ 264,986	\$ 298,697	\$ 306,938	\$ 320,912	\$ 335,435	\$ 351,312
Other Income						
Other Operating Revenue	\$ (14,211)	\$ (14,229)	\$ (14,176)	\$ (14,129)	\$ (14,106)	\$ (14,084)
Interest	(1,738)	(1,909)	(2,094)	(2,398)	(2,818)	(3,129)
Net Revenue Requirement - Operating Expense	\$ 249,037	\$ 282,559	\$ 290,668	\$ 304,386	\$ 318,510	\$ 334,099
Capital Expenses						
Debt Service						
Senior Debt Service						
Revenue Bonds						
Outstanding Bonds	\$ 88,474	\$ 93,324	\$ 93,237	\$ 90,828	\$ 80,167	\$ 85,362
Pennvest Parity Bonds	8,392	11,925	16,079	18,477	20,154	20,896
Projected Future Bonds	0	-	7,083	23,309	43,108	63,813
Commercial Paper	256	471	563	583	746	1,349
Projected WIFIA	356	593	1,407	1,407	1,407	1,407
Transfer to Escrow	-	-	-	-	-	-
Subordinate Debt Service						
Outstanding General Obligation Bonds	-	-	-	-	-	-
Pennvest Subordinate Bonds	-	-	-	-	-	-
Capital Account Deposit	13,848	14,625	15,446	16,312	17,228	18,194
Subtotal	\$ 111,325	\$ 120,937	\$ 133,814	\$ 150,916	\$ 162,809	\$ 191,020

	2025	2026	2027	2028	2029	2030
Residual Fund Transfer	2,185	4,253	6,333	7,998	8,988	12,372
Rate Stabilization Fund Transfer	(1,427)	3,318	569	798	884	846
Total	\$ 112,083	\$ 128,509	\$ 140,716	\$ 159,711	\$ 172,681	\$ 204,239
Other Income						
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Reserve Fund Release	-	-	-	-	-	-
Interest	(736)	(821)	(960)	(1,193)	(1,451)	(1,819)
Net Revenue Requirement - Capital Expense	\$ 111,347	\$ 127,688	\$ 139,756	\$ 158,518	\$ 171,230	\$ 202,420
Total Net Revenue Requirement	\$ 360,384	\$ 410,247	\$ 430,424	\$ 462,904	\$ 489,740	\$ 536,519
Revenue CHECK	\$ 360,384	\$ 410,247	\$ 430,424	\$ 462,904	\$ 489,740	\$ 536,519

	2025	2026	2027	2028	2029	2030
Wastewater System Cost of Service						
Cost of Service - 2						
Operating Expenses						
Operating Expense	\$ 258,941	\$ 277,131	\$ 297,627	\$ 309,307	\$ 321,525	\$ 334,264
Direct Interdepartmental Charges	133,369	139,422	144,392	148,654	153,166	157,520
Water Treatment Plant Sludge	(13,146)	(14,588)	(15,343)	(16,032)	(17,459)	(18,097)
Total Operating Expense	\$ 379,165	\$ 401,965	\$ 426,676	\$ 441,929	\$ 457,233	\$ 473,687
Residual Fund Transfer	7,138	13,630	18,490	20,172	24,330	27,571
Rate Stabilization Fund Transfer	1,272	8,927	1,745	2,145	2,410	2,158
Total	\$ 387,575	\$ 424,522	\$ 446,911	\$ 464,246	\$ 483,973	\$ 503,416
Other Income						
Other Operating Revenue	\$ (15,432)	\$ (15,497)	\$ (15,448)	\$ (15,405)	\$ (15,379)	\$ (15,354)
Interest	(2,756)	(3,037)	(3,332)	(3,796)	(4,342)	(4,842)
Net Revenue Requirement - Operating Expense	\$ 369,386	\$ 405,988	\$ 428,131	\$ 445,046	\$ 464,251	\$ 483,220
Capital Expenses						
Debt Service		\$ 420,576				
Senior Debt Service		39,644	380,931.78			
Revenue Bonds						
Outstanding Bonds	\$ 131,829	\$ 138,520	\$ 138,607	\$ 127,671	\$ 129,456	\$ 125,612
Pennvest Parity Bonds	8,021	12,582	15,243	17,817	18,946	19,541
Projected Future Bonds	0	-	9,583	31,462	57,186	85,203
Commercial Paper	1,093	878	786	766	603	-
Projected WIFIA	-	-	-	-	-	-
Transfer to Escrow	-	-	-	-	-	-
Subordinate Debt Service						
Outstanding General Obligation Bonds	-	-	-	-	-	-
Pennvest Subordinate Bonds						
Capital Account Deposit	20,514	21,665	22,881	24,165	25,521	26,953
Water Treatment Plant Sludge - Capital Component	(3,884)	(4,359)	(4,769)	(5,190)	(6,083)	(6,760)
Subtotal	\$ 157,573	\$ 169,285	\$ 182,330	\$ 196,690	\$ 225,630	\$ 250,549

	2025	2026	2027	2028	2029	2030
Residual Fund Transfer	2,967	5,741	7,901	8,978	12,007	14,583
Rate Stabilization Fund Transfer	528	3,759	745	955	1,190	1,142
Total	\$ 161,068	\$ 178,785	\$ 190,976	\$ 206,623	\$ 238,826	\$ 266,274
Other Income						
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Reserve Fund Release	-	-	-	-	-	-
Interest	(1,121)	(1,212)	(1,359)	(1,608)	(2,024)	(2,410)
Net Revenue Requirement - Capital Expense	\$ 159,947	\$ 177,573	\$ 189,617	\$ 205,015	\$ 236,803	\$ 263,864
Total Net Revenue Requirement	\$ 529,333	\$ 583,562	\$ 617,748	\$ 650,061	\$ 701,054	\$ 747,084
Revenue CHECK	\$ 529,333	\$ 583,562	\$ 617,748	\$ 650,061	\$ 701,054	\$ 747,084

	2025	2026	2027	2028	2029	2030
Combined System Cost of Service						
						Cost of Service - 3
Operating Expenses						
Operating Expense	\$ 412,014	\$ 441,836	\$ 468,618	\$ 487,543	\$ 507,324	\$ 528,002
Direct Interdepartmental Charges	\$ 226,461	\$ 236,870	\$ 245,171	\$ 252,435	\$ 260,086	\$ 267,502
Water Treatment Plant Sludge	\$ 3,884	\$ 4,359	\$ 4,769	\$ 5,190	\$ 6,083	\$ 6,760
Subtotal	\$ 642,359	\$ 683,065	\$ 718,558	\$ 745,169	\$ 773,492	\$ 802,264
Residual Fund Transfer	12,303	23,515	32,305	36,243	41,789	48,852
Rate Stabilization Fund Transfer	(2,101)	16,639	2,986	3,747	4,126	3,612
Total	\$ 652,561	\$ 723,219	\$ 753,849	\$ 785,159	\$ 819,407	\$ 854,728
Other Income						
Other Operating Revenue	\$ (29,644)	\$ (29,726)	\$ (29,624)	\$ (29,533)	\$ (29,486)	\$ (29,438)
Interest	\$ (4,494)	\$ (4,946)	\$ (5,426)	\$ (6,194)	\$ (7,160)	\$ (7,971)
Net Revenue Requirement - Operating Expense	\$ 618,423	\$ 688,547	\$ 718,799	\$ 749,431	\$ 782,762	\$ 817,319
Capital Expenses						
Debt Service						
Senior Debt Service						
Revenue Bonds						
Outstanding Bonds	\$ 220,303	\$ 231,843	\$ 231,844	\$ 218,499	\$ 209,623	\$ 210,974
Pennvest Parity Bonds	16,412	24,506	31,321	36,294	39,100	40,437
Projected Future Bonds	0	-	16,667	54,771	100,294	149,015
Commercial Paper	1,349	1,349	1,349	1,349	1,349	1,349
Projected WIFIA	356	593	1,407	1,407	1,407	1,407
Transfer to Escrow	-	-	-	-	-	-
Subordinate Debt Service						
Outstanding General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pennvest Subordinate Bonds						
Capital Account Deposit	\$ 34,362	\$ 36,290	\$ 38,326	\$ 40,477	\$ 42,749	\$ 45,147
Water Treatment Plant Sludge - Capital Component	\$ (3,884)	\$ (4,359)	\$ (4,769)	\$ (5,190)	\$ (6,083)	\$ (6,760)
Subtotal	\$ 268,898	\$ 290,223	\$ 316,145	\$ 347,606	\$ 388,439	\$ 441,569

	2025	2026	2027	2028	2029	2030
Residual Fund Transfer	5,152	9,994	14,233	16,976	20,994	26,955
Rate Stabilization Fund Transfer	(899)	7,077	1,314	1,753	2,074	1,988
Total	\$ 273,151	\$ 307,294	\$ 331,692	\$ 366,334	\$ 411,507	\$ 470,513
Other Income						
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Reserve Fund Release	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	(1,856)	(2,033)	(2,319)	(2,801)	(3,475)	(4,228)
Net Revenue Requirement - Capital Expense	\$ 271,294	\$ 305,261	\$ 329,373	\$ 363,534	\$ 408,032	\$ 466,284
Total Net Revenue Requirement	\$ 889,717	\$ 993,809	\$ 1,048,172	\$ 1,112,965	\$ 1,190,794	\$ 1,283,603
Revenue CHECK	\$ 889,717	\$ 993,809	\$ 1,048,172	\$ 1,112,965	\$ 1,190,794	\$ 1,283,603

SCOS25_26.XLS

INDEX

The "Units" worksheet develops the units of service for retail and contract customers, treatment plants, and pumping stations. It also develops equivalent bills and meters.

Range	Description	Page Number	Table
UnitsInd	Index	Units-1	
CSUNITS	OC Contract Service Sewer Units	Units-2	SCHEDULE BV-2: TABLE 7-4
UNTSER	Units of Sewer Service	Units-3	
TRMTUTS	Treatment Plant Units	Units-4	
PSUTS	Pumping Stations Units	Units-5	
SWRUTS	Sewer Units	Units-6	SCHEDULE BV-2: TABLE 7-3
TPFS	Trtmt Plant Flows and Strengths	Units-7	
CCSF	Customer Type Sanitary Flows	Units-8	
RTLUNT	Retail Sewer Units	Units-9	
BILLTAB	FY 2016 Bill Distribution & TY Number of Bills	Units-10	
TYBILLS	FY 2026 Test Year Sewer Bills	Units-11	
TYMTRS	FY 2026 Test Year Equiv. Sewer Meters	Units-12	
TYUOS	FY 2026 Units of Wastewater Service	Units-13	
CCAS	Contract Customers Average Strengths	Units-14	SCHEDULE BV-2: TABLE 7-5
RATIOS	Equiv. Bill and Meter Ratios	Units-15	
CNTRCTUNI	Contract Maximum Limits	Units-16	

The "PltDes" worksheet contains wastewater plant design data for the Northeast, Southwest, and Southeast treatment plants, and historical treatment plants influent flows and strengths.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
PltDesInd	Index	PltDes-1	
NEDESG	NEWPCP Design Conditions	PltDes-2	
SWDESG	SWWPCP Design Conditions	PltDes-3	
SEDESG	SEWPCP Design Conditions	PltDes-4	
WWFS	WWTP Flows & Strengths	PltDes-5	

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
PlantInd - Index	P.N. 135647.0100	February 24, 2025 8:18 p.m.					Plant-1

Fixed Asset Listing as of date 6/30/2024

Range	Description	Page Number	Table
PlantInd	Index		Plant-1
PLTFUNC	Plant Functions		Plant-2
NEPA1	NE Plant Assets (Non-WPAP) as of 6/30/2024		Plant-3
NEPA2	NE Plant Assets (WPAP) as of 6/30/2024		Plant-4
SWPA1	SW Plant Assets (Non-WPAP) as of 6/30/2024		Plant-5
SWPA2	SW Plant Assets (WPAP) as of 6/30/2024		Plant-6
SEPA1	SE Plant Assets (Non-WPAP) as of 6/30/2024		Plant-7
SEPA2	SE Plant Assets (WPAP) as of 6/30/2024		Plant-8
SPLTFNC	All Plants - Assets by Plant Function as of 6/30/2024		Plant-9
SLOCID	All Locations - Total Assets by Location ID as of 6/30/2024		Plant-10
XXXXX	PAGE NOT IN USE		Plant-11
SFAL	Summary of Fixed Asset Listing Control Totals as of 6/30/2024		Plant-12

Fixed Asset Listing as of date 6/30/2024

The "Spltalto" worksheet allocates sewer treatment plant investment and annual depreciation to cost functions. It also allocates wastewater system investment to individual contract customers.

Range	Description	Page Number	Table
SPLTIndex	Index	Spltalto-1	
NEInvest	Northeast Water Pollution Control Treatment Plant Investment	Spltalto-2	
SWInvest	Southwest Water Pollution Control Treatment Plant Investment	Spltalto-3	
SEInvest	Southeast Water Pollution Control Treatment Plant Investment	Spltalto-4	
TotalInvest	Water Pollution Control Treatment Plant Investment	Spltalto-5	
NEALLO1	Allocation of Test Year Investment for the NE WPCP - Part 1	Spltalto-6	SCHEDULE BV-2: TABLE 7-14
NEALLO2	Allocation of Test Year Investment for the NE WPCP - Part 2	Spltalto-7	
NEALLO3	NE WPCP Alloc of Federal Grants For WPAP Projects	Spltalto-8	
SWALLO1	Allocation of Test Year Investment for the SW WPCP	Spltalto-9	SCHEDULE BV-2: TABLE 7-15
SWALLO2	SW WPCP Alloc of Federal Grants For WPAP Projects	Spltalto-10	
SEALLO1	Allocation of Test Year Investment for the SE WPCP	Spltalto-11	SCHEDULE BV-2: TABLE 7-16
SEALLO2	SE WPCP Alloc of Federal Grants For WPAP Projects	Spltalto-12	
SWReAllo1	SW WPAP Sludge Thickener Allocated To NE and SE Plants - Part	Spltalto-13	
SWReAllo2	Summary of SW WPAP Plant Allocated To NE and SE Plants - Part	Spltalto-14	
SWReAllo3	SW WPAP Sludge Digestion Allocated To NE and SE Plants - Part	Spltalto-15	
SWReAllo4	SW WPAP Sludge Gas Facilities Allocated To NE and SE Plants - P	Spltalto-16	
SWReAllo5	SW WPAP Sludge Disposal (Centrifuges) Allocated To NE and SE	Spltalto-17	
SWReAllo6	SW WPAP Composting Facilities Allocated To NE and SE Plants - I	Spltalto-18	
SWReAllo7	SW WPAP Dewatering Facilities Allocated To NE and SE Plants - P	Spltalto-19	
SWReAllo8	SW Non-WPAP Sludge Disposal Facilities Allocated To NE and SE	Spltalto-20	
SWReAllo9	SW Non-WPAP Digesters Allocated To NE and SE Plants - Part 9	Spltalto-21	
SWReAllo10	SW WPAP Prelim. Trtmt Bldg Allocated To NE and SE Plants - Par	Spltalto-22	
SWReAllo11	SW WPAP Grit & Ash Transfer Allocated To NE and SE Plants - Pa	Spltalto-23	
ALLOC	Allocation of TY Plant Investment	Spltalto-24	
INVSTCap1	WPCP Investment Per Unit Of Capacity	Spltalto-25	Schedule BV-2: APPENDIX I TABLE 1
INVSTCap2	SW WPCP Treatment Plant Unit Costs	Spltalto-26	
INVSTCap3	Whsl Units of Service for Treatment Plants	Spltalto-27	
TWNPALLO	Abington Allocated Investment	Spltalto-28	Schedule BV-2: APPENDIX I TABLE 2
TWNPALLO	Cheltenham Allocated Investment	Spltalto-29	Schedule BV-2: APPENDIX I TABLE 5
TWNPALLO	Lower Merion Allocated Investment	Spltalto-30	Schedule BV-2: APPENDIX I TABLE 7
TWNPALLO	Lower Moreland Allocated Investment	Spltalto-31	Schedule BV-2: APPENDIX I TABLE 8
TWNPALLO	Lower Southampton Allocated Investment	Spltalto-32	Schedule BV-2: APPENDIX I TABLE 9
TWNPALLO	Springfield (excl. Wyndmoor) Allocated Investment	Spltalto-33	Schedule BV-2: APPENDIX I TABLE 10
CONVREV	Revisions to Conveyance Calculations	Spltalto-34	
TWNPALLO	Springfield (Wyndmoor) Allocated Investment	Spltalto-35	Schedule BV-2: APPENDIX I TABLE 11
TWNPALLO	Bensalem Allocated Investment	Spltalto-36	Schedule BV-2: APPENDIX I TABLE 3
TWNPALLO	Bucks County Allocated Investment	Spltalto-37	Schedule BV-2: APPENDIX I TABLE 4
TWNPALLO	DELCORA Allocated Investment	Spltalto-38	Schedule BV-2: APPENDIX I TABLE 6
TWNPALLO	Upper Darby Allocated Investment	Spltalto-39	Schedule BV-2: APPENDIX I TABLE 12
CONVALLO	Treatment Plant Conveyance Investment Alloc To Townships	Spltalto-40	
LANDALLO	Allocation Of Land Investment To Contract Customers	Spltalto-41	
NEPLTINV	Northeast Water Pollution Control Treatment Plant Investment	Spltalto-42	
TWNSHP	Township Contributed Investment	Spltalto-43	
TYDepr	Test Year Annual Depreciation Expense	Spltalto-44	
TYInvest	Test Year Depreciable Plant Investment	Spltalto-45	
RTLInvest	Depreciable Plant Invest Alloc To Retail Service	Spltalto-46	

The "Somallo" worksheet allocates Wastewater System operation and maintenance expense to functional cost components. It also allocates O&M expense to the individual contract customers.

Range	Description	Page Number	Table
SOMIndex	Index	Somallo-1	
TYO&M	Test Year O&M Expenses	Somallo-2	
WO&M	Test Year O&M Expenses - Water	Somallo-3	
SO&M	Test Year O&M Expenses - Sewer	Somallo-4	
CL100A	Not in Use	Somallo-5	
CL100B	Not in Use	Somallo-6	
CL200A	Not in Use	Somallo-7	
CL200B	Not in Use	Somallo-8	
CL200LEA	Not in Use	Somallo-9	
CL200LEB	Not in Use	Somallo-10	
CL300A	Not in Use	Somallo-11	
CL300B	Not in Use	Somallo-12	
CL300LEA	Not in Use	Somallo-13	
CL300LEB	Not in Use	Somallo-14	
CL400A	Not in Use	Somallo-15	
CL400B	Not in Use	Somallo-16	
CL100SUM	Class 100 O&M Summary	Somallo-17	
CL200SUM	Class 200 O&M Summary	Somallo-18	
CL300SUM	Class 300 O&M Summary	Somallo-19	
CL400SUM	Class 400 O&M Summary	Somallo-20	
POWER	Test Year Power Costs	Somallo-21a	
GAS	Test Year Gas Costs	Somallo-21b	
TOTALOM	Test Year O&M Summary	Somallo-22	
NEOM	Allocation of O&M Expense to NE WPCP	Somallo-23	
SWOM	Allocation of O&M Expense to SW WPCP	Somallo-24	
SEOM	Allocation of O&M Expense to SE WPCP	Somallo-25	
RESPON	Treatment Plant Responsibilities	Somallo-26	
NEOMALLO1	Allocation of O&M For The NE WPCP - Page 1	Somallo-27	Schedule BV-2: Table 7-8
NEOMALLO2	Allocation of O&M For The NE WPCP - Page 2	Somallo-28	Schedule BV-2: Table 7-8
BASISALLO	Basis of Allocation of O&M Expense	Somallo-29	
NEOMSUM	Summary of Allocated O&M NE WPCP	Somallo-30	
SWOMALLO1	Allocation of O&M For The SW WPCP - Page 1	Somallo-31	Schedule BV-2: Table 7-9
SWOMALLO2	Allocation of O&M For The SW WPCP - Page 2	Somallo-32	Schedule BV-2: Table 7-9
SWOMSUM	Summary of Allocated O&M SW WPCP	Somallo-33	
SEOMALLO1	Allocation of O&M For The SE WPCP - Page 1	Somallo-34	Schedule BV-2: Table 7-10
SEOMALLO2	Allocation of O&M For The SE WPCP - Page 2	Somallo-35	Schedule BV-2: Table 7-10
SEOMSUM	Summary of Allocated O&M SE WPCP	Somallo-36	
OMALLO	Test Year O&M to Functional Components	Somallo-37	Schedule BV-2: Table 7-7
MISCOM	Miscellaneous Other O&M Allocations	Somallo-38	Schedule BV-2: Table 7-11
TYOM	Test Year O&M to Functional Cost Components	Somallo-39	Schedule BV-2: Table 7-12
TRMTPUMP	Unit Treatment & Pumping O&M to Contract Customers	Somallo-40	Schedule BV-2: APPENDIX I TABLE 13
TWNALLO1	O&M Allocated to Abington	Somallo-41	Schedule BV-2: APPENDIX I TABLE 14
TWNALLO2	O&M Allocated to Bensalem	Somallo-42	Schedule BV-2: APPENDIX I TABLE 15
SWMAINT	Allocation of Sewer Maintenance O&M to Townships	Somallo-43	
TWNALLO3	O&M Allocated to Buck County	Somallo-44	Schedule BV-2: APPENDIX I TABLE 16
TWNALLO4	O&M Allocated to Cheltenham	Somallo-45	Schedule BV-2: APPENDIX I TABLE 17
TWNALLO5	O&M Allocated to Lower Moreland	Somallo-46	Schedule BV-2: APPENDIX I TABLE 20
TWNALLO6	O&M Allocated to Lower Southampton	Somallo-47	Schedule BV-2: APPENDIX I TABLE 21
TWNALLO7	O&M Allocated to DELCORA	Somallo-48	Schedule BV-2: APPENDIX I TABLE 18
TWNALLO8	O&M Allocated to Springfield (excl. Wyndmoor)	Somallo-49	Schedule BV-2: APPENDIX I TABLE 22
TWNALLO9	O&M Allocated to Lower Merion	Somallo-50	Schedule BV-2: APPENDIX I TABLE 19
TWNALLO10	O&M Allocated to Upper Darby	Somallo-51	Schedule BV-2: APPENDIX I TABLE 24
TWNALLO11	O&M Allocated to Springfield (incl. Wyndmoor)	Somallo-52	Schedule BV-2: APPENDIX I TABLE 23
CONTRTOM	Summary of O&M Allocated to Contract Customers	Somallo-53	
RTLOM	Operation And Maintenance Expense Allocated To Retail	Somallo-54	Schedule BV-2: Table 7-6
MISCREV	Misc Revenue Adjustments	Somallo-55	

The "Retcos" worksheet develops unit costs of service and allocates the retail cost of service among retail customer types. It summarizes the allocated cost of service for contract customers, and it summarizes the cost of providing stormwater treatment.

Range	Description	Page Number	Table
REIndex	Index	Retcos-1	
WWUnits	Units Of Wastewater Service	Retcos-2	
TOTOM	Total Contract and Retail O&M	Retcos-3	
DEPR	Test Year Depreciation	Retcos-4	
COLLSYS	Allocation Of Costs Between Sanitary and Stormwater	Retcos-5	
CONTRTPLN	Depreciable Plant Allocable To Contract Customers	Retcos-6	
RTLDPPLNT	Determination Of Depreciable Plant Allocable To Retail Service	Retcos-7	
WWUCOS	Unit Costs Of Retail Wastewater Service	Retcos-8	Schedule BV-2: Table 7-18
ICROR	Inside City Rate Of Return	Retcos-9	
LUMPSUM	Annual Lump Sum Costs For Sewer Maintenance, Customer Related Costs, And Capital Costs	Retcos-10	
CTRCTCOS	Summary Of Allocated Cost Of Service for Contract Customers	Retcos-11	Schedule BV-2: Table 7-17 [Line 1]
RTLCC	Allocation Of O&M Expense To Retail Service - Customer Costs	Retcos-12	
RTLPLNT	Allocation Of O&M Expense To Retail Service - Plant	Retcos-13	
RTLII	Allocated Infiltration/Inflow Costs for Inside City Retail Service	Retcos-14	Schedule BV-2: Table 7-20
RTLCCALLO	Allocation Of Capital Costs To Retail Service	Retcos-15	
RLCOS	Retail Cost Of Service	Retcos-16	
RLCOSSUM	Retail Cost Of Service Summary	Retcos-17	
XXXXX	PAGE NOT IN USE	Retcos-18	
RLCOLL	Allocation Of O&M Expense To Retail Service - Collection System	Retcos-19	
GSCOS	Residential Excluding Senior Citizens Cost Of Service	Retcos-20	Schedule BV-2: Table 7-19 [Line 1]
XXXXX	PAGE NOT IN USE	Retcos-21	
RLSINVES1	Retail Sewer Investment And Annual Costs Related To Sanitary Wastewater And Storm Water Functions	Retcos-22	
RTLPINVES1	Plant Investment Allocated To Retail Service Customers	Retcos-23	Schedule BV-2: Table 7-13
CONTINV	DELCORA Contributed Investment	Retcos-24	
SWCOS	Storm Water Cost Summary	Retcos-25	Schedule BV-2: Table 7-21

This table is designed to calculate Water Treatment Plant Sludge for each year of the study period. Whenever revenue requirements are changed, the "Update Table" macro button will need to be invoked several times in order for the fiscal year sludge calculations to stabilize and remain unchanged. For example, if the test year is the second year of the study period, the "Update Table" macro button will need to be invoked at least four times until the sludge value for that test year stops changing. It is suggested that the "Update Table" macro button be invoked until all years stabilize.

NOTE: For the macro to operate properly, there must be positive beginning values for Water Treatment Plant Sludge below. If ERR is in the row below, the macro will not work. Replace ERR with a reasonable value, and the macro should work. **The linked Financial Plan & WCOS model files must be opened to run the macro**

After running the macro, copy the Water Treatment Plant Sludge values to the Previous Iteration's Values line. Do the same with O&M values.

Update Table	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	Test Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
O&M Portion of Line Below	13,145,541	14,587,713	15,342,519	16,031,569	17,458,685	18,097,262	19,205,255	19,923,638	20,832,594	21,787,620	22,762,716	23,694,664	25,255,802	26,161,647	26,365,367	14,587,713
Water Treatment Plant Sludge	17,029,950	18,946,626	20,111,801	21,221,934	23,541,661	24,857,362	26,775,493	28,036,250	29,642,858	31,457,316	33,399,746	35,266,037	38,079,693	39,651,052	39,899,035	
SW Allocation	38.6%	38.7%	39.5%	39.6%	39.9%	40.2%	40.4%	40.5%	40.6%	40.9%	41.1%	41.3%	40.7%	40.8%	40.7%	38.7%

Table last updated: Sunday, February 2, 2025 - 5:28:30 PM

Previous Allocations	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
O&M Portion of Line Below	13,145,541	14,587,713	15,342,519	16,031,569	17,458,685	18,097,262	19,205,255	19,923,638	20,832,594	21,787,667	22,762,716	23,694,664	25,256,003	26,161,816	26,365,409
Water Treatment Plant Sludge	17,029,950	18,946,626	20,111,801	21,221,934	23,541,661	24,857,362	26,775,493	28,035,778	29,642,524	31,456,914	33,399,473	35,265,634	38,079,415	39,651,128	39,899,035
SW Allocation	38.6%	38.7%	39.5%	39.6%	39.9%	40.2%	40.4%	40.5%	40.6%	40.9%	41.1%	41.3%	40.7%	40.8%	40.7%

The "Ratedsn" worksheet develops retail cost of service wastewater rates for treating a Mcf of wastewater.

Range	Description	Page Number	Table
RDSNIndex	Index	Ratedsn-1	
ICRTLCOS	Inside City Retail Service Unit Costs Of Service For Rate Design	Ratedsn-2	
CSTSERV	Total Retail Cost of Service	Ratedsn-3	
RTLUCOS	Retail Unit Costs of Service	Ratedsn-4	
RTLADJCOS	Adjusted Retail Unit Costs	Ratedsn-5	Schedule BV-2: Table 8-1
DSCUSTCOS	Discount Customer COS Recovered by Other Retail Customers	Ratedsn-6	
ADJSUR	Adjusted COS Rates for Surcharge Customers	Ratedsn-7	
AVGCOST	Average Cost for Each Mcf of Water Billed - Adjusted COS Basis	Ratedsn-8	Schedule BV-2: Table 8-3
TYCOS	Test Year COS Adjusted to Recover Discounted COS from All Classes	Ratedsn-9	

The "Rates" worksheet develops contract service lump sum charges and unit costs.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
RATESIndex	Index		Rates-1
WHLCCOST	Wholesale Lump Sum Costs - Maintenance, Customer & Capital Costs		Rates-2
WHLALLO	Summary of Allocated Costs for Wholesale Customers		Rates-3
IIRATE	Contract Service Rate Design Adjustment to Recover I/I Costs		Rates-4
WHLCHARG	Summary Of Charges For Wholesale Contract Customers		Rates-5
CTRCTREV1	Contract Service Revenues - Page 1		Rates-6
CTRCTREV2	Contract Service Revenues - Page 2		Rates-7
PLANTOM	Unit Net O&M Costs by Plant		Rates-8

The "Servchg" worksheet develops the cost of service monthly service charge for 5/8 inch meters.

Range	Description	Page Number	Table
SERVIndex	Index	Servchg-1	
SRVCHG	Service Charge Design	Servchg-2	
ADJRTLCOS	Adjusted Retail COS Unit Costs	Servchg-3	
ADJCOSSUM	Summary of Adjusted COS Service Charges	Servchg-4	Schedule BV-2: Table 8-2
EQMBR	Equivalent Meter & Bill Ratios	Servchg-5	

The "LagRate" worksheet refines cost of service rates to recognize billing lag and rate implementation refinements and develops proposed Sewer System rates for the test year and two following years.

Range	Description	Page Number	Table
LAGIndex	Index	LagRate-1	
COSRates	Existing and COS Rates	LagRate-2	
BILLCONS	Projected Accounts, Bills and Consumption	LagRate-3	
BILLERates	Projected Gross Billings Under Existing Rates	LagRate-4	
BILLMETER	Historical Accounts by Meter Size & Billed Volume	LagRate-5	
BILLMETER	FY 2026 Bills by Meter Size & Billed Volume	LagRate-6	
EBILLS	Historical Billings Under Existing Rates	LagRate-7	
BILLTABFTI	FY 2026 Bill Tab Adjustment Factors	LagRate-7a	
EUNITCHRG	Unit Charges Under Existing Rates	LagRate-8	
PBILLS	Billings Under COS Rates	LagRate-9	
PUNITCHRG	Unit Charges Under COS Rates	LagRate-10	
PBILLPRates	Projected Billings Under COS Rates	LagRate-11	
PBILLSUM	Summary of Projected Billings Under COS Rates	LagRate-12	
RECPPTS	Calculation of Receipts (Under Proposed Rates) Reflecting Lag	LagRate-13	
TYRECPPTS	Test Year Receipts with Lag	LagRate-14	
ADJCOS	Modified COS Rates to Account for Lag	LagRate-15	
CTRCTUnits	Contract Service Customers Billing Units	LagRate-16	
WHLCHRGs	Summary of Existing Charges for Wholesale Contract Customers	LagRate-17	
PRATES	Proposed Contract Rates and Percent Incr. Over Existing Rates	LagRate-18	
CTRCTANAI	Contract Serv. Proposed Rates Receipts Analysis - Part 1	LagRate-19	
CTRCTANAI	Contract Serv. Proposed Rates Receipts Analysis - Part 2	LagRate-19a	
COSCLASS	COS & Adjusted COS by Class	LagRate-20	
CTRCTACOS	Contract Customers Allocated Cost of Service	LagRate-21	
EREVCOM	Comparison of Revenue Under Existing Rates to COS	LagRate-22	
CTRCTREV	Comparison of Contract Revenues Under Existing Rates and Adjusted Rates	LagRate-23	
TYCSTSERV	Test Year Cost of Service	LagRate-24	
PRATESGS	Proposed Wastewater Rates for General Service	LagRate-25	Schedule BV-2: Table 8-4
XXXXXX	Septic Hauler Fee Calculation	LagRate-26	
TYPBILLS	Typical Bills for Water and Wastewater	LagRate-27	
XXXXXX	PAGE NOT IN USE	LagRate-28	
XXXXXX	PAGE NOT IN USE	LagRate-29	
XXXXXX	PAGE NOT IN USE	LagRate-30	
PHRATESTA	Four Years of Phased Rates (No trending)	LagRate-31	
PHASE1BILI	Transition Phase 1 Typical Bills	LagRate-32	
PHASE2BILI	Transition Phase 2 Typical Bills	LagRate-33	
PHASE3BILI	Transition Phase 3 Typical Bills	LagRate-34	
CHRGCOMP1	Comparison 1 of Typical Bills	LagRate-35	
CHRGCOMP2	Comparison 2 of Typical Bills	LagRate-36	
PROPRCPPTS	Page 1 of FY 2026 Proposed Receipts Calcs	LagRate-37	
PROPRCPPTS	Page 2 of FY 2026 Proposed Receipts Calcs	LagRate-38	
XXXXXX	PAGE NOT IN USE	LagRate-39	
SSERVCHGS	2026 Components of Sewer Service Charges	LagRate-40	
XXXXXX	PAGE NOT IN USE	LagRate-41	
XXXXXX	PAGE NOT IN USE	LagRate-42	
SSERVCHGS	Summary of Components of Regular Sewer Service Charges	LagRate-43	
SSERVCHGS	Summary of Components of Discount Sewer Service Charges	LagRate-44	

The "SW LagRate" worksheet calculated projected billings and revenues under proposed stormwater rates.

<u>Range</u>	<u>Page Number</u>	<u>Description</u>
SW LagRate - 1		PROJECTED BILLABLE PARCELS
SW LagRate - 2		PROJECTED BILLABLE ACCOUNTS
SW LagRate - 3		PROJECTED BILLABLE IMPERVIOUS AREA (1000 sq ft)
SW LagRate - 4		PROJECTED BILLABLE GROSS AREA (1000 sq ft)
SW LagRate - 5		PROJECTED BILLINGS UNDER COS RATES
SW LagRate - 6		PROPOSED RATES (ADJUSTED FOR DISCOUNT RECOVERY AND LAG FACTOR)
SW LagRate - 7		PROJECTED BILLINGS UNDER PROPOSED RATES
SW LagRate - 8		STORMWATER REVENUES UNDER PROPOSED RATES-TEST YEAR 2026

SCOS25_26.XLS

UNITS

The "Units" worksheet develops the units of service for retail and contract customers, treatment plants, and pumping stations. It also develops equivalent bills and meters.

Range	Description	Page Number	Table
UnitsInd	Index	Units-1	
CSUNITS	OC Contract Service Sewer Units	Units-2	SCHEDULE BV-2: TABLE 7-4
UNTSER	Units of Sewer Service	Units-3	
TRMTUTS	Treatment Plant Units	Units-4	
PSUTS	Pumping Stations Units	Units-5	
SWRUTS	Sewer Units	Units-6	SCHEDULE BV-2: TABLE 7-3
TPFS	Trtmt Plant Flows and Strengths	Units-7	
CCSF	Customer Type Sanitary Flows	Units-8	
RTLUNT	Retail Sewer Units	Units-9	
BILLTAB	FY 2016 Bill Distribution & TY Number of Bills	Units-10	
TYBILLS	FY 2026 Test Year Sewer Bills	Units-11	
TYMTRS	FY 2026 Test Year Equiv. Sewer Meters	Units-12	
TYUOS	FY 2026 Units of Wastewater Service	Units-13	
CCAS	Contract Customers Average Strengths	Units-14	SCHEDULE BV-2: TABLE 7-5
RATIOS	Equiv. Bill and Meter Ratios	Units-15	
CNTRCTUNI	Contract Maximum Limits	Units-16	

OUTSIDE CITY CONTRACT SERVICE UNITS OF WASTEWATER SERVICE

Line No.	(1) Units	(2) Northeast WPC Plant						(3) Southwest WPC Plant					(4) Southeast WPC Plant		(15) Total	
		(3) Abington	(4) Bensalem	(5) Bucks County	(6) Cheltenham	(7) Lower Moreland	(8) Lower Southampton	(9) Total Northeast	(10) DELCORA	(11) Lower Merion	(12) Springfield (Excluding Wyndmoor)	(13) Upper Darby	(14) Total Southwest	(15) Springfield (Wyndmoor)		
FY 2026 Test Year Volume:																
1	Sanitary Wastewater (Mcf)	106,000	143,000	894,000	379,000	68,000	265,000	1,476,000	Total Northeast excluding Cheltenham					1,913,000	18,000	3,786,000
2	Infiltration (Mcf)	4,500	5,600	35,100	15,000	2,800	7,500	70,500	1,855,000	1,063,000	285,000	126,000	439,000	34,600	900	106,000
3	Total (Mcf)	110,500	148,600	929,100	394,000	70,800	272,500	1,925,500	1,531,500	1,063,000	299,900	129,100	455,600	1,947,600	18,900	3,892,000
Suspended Solids:																
4	Sanitary Wastewater (1,000 lbs)	1,198	1,875	10,048	2,562	694	1,482	17,860	12,207	2,975	2,088	5,328	22,597	180	40,637	
5	Infiltration (1,000 lbs)	20	24	153	66	12	33	308		65	14	73	152	4	464	
6	Total (1,000 lbs)	1,218	1,899	10,201	2,628	706	1,515	18,168	12,207	3,040	2,102	5,401	22,749	184	41,101	
BOD																
7	Sanitary Wastewater (1,000 lbs)	1,426	1,956	9,470	2,253	522	1,431	17,058	10,636	2,541	2,033	3,856	19,066	151	36,275	
8	Infiltration (1,000 lbs)	3	3	22	9	2	5	44		9	2	10	21	1	66	
9	Total (1,000 lbs)	1,429	1,959	9,492	2,262	524	1,436	17,102	10,636	2,550	2,035	3,866	19,087	152	36,341	
Contract Maximum Units																
Capacity:																
		Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	
10	Sanitary Wastewater (cfs)	9,542	11,740	74,260	31,750	5,880	15,790	10,126	Total Northeast excluding Cheltenham			35,000	1,930			
11	Sanitary Wastewater (Mcf/day)	824	1,014	6,416	2,743	508	1,364	12,869	13,392	2,728	575	3,024	19,719	167	32,755	
12	Infiltration (Mcf/day)	20	20	140	60	10	30	280		60	10	70	140	0	420	
12	Total (Mcf/day)	844	1,034	6,556	2,803	518	1,394	13,149	13,392	2,788	585	3,094	19,859	167	33,175	
		Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	
13	Sanitary Wastewater (mgd)	4,453	6,133	24,000	13,410	1,900	7,140	50,000	14,500	3,200	17,000	1,000				
14	Sanitary Wastewater (Mcf)	217,292	299,271	1,171,123	654,370	92,714	348,409	2,783,179	2,439,840	707,553	156,150	829,545	4,133,088	48,797	6,965,064	
15	Infiltration (Mcf)	4,500	5,600	35,100	15,000	2,800	7,500	70,500	14,900	3,100	16,600	34,600	900	106,000		
15	Total (Mcf)	221,792	304,871	1,206,223	669,370	95,514	355,909	2,853,679	2,439,840	722,453	159,250	846,145	4,167,688	49,697	7,071,064	
Suspended Solids:																
16	Sanitary Wastewater (1,000 lbs)	2,481	3,734	13,400	5,635	966	6,000	32,216	19,487	7,250	3,300	7,349	37,386	400	70,002	
17	Infiltration (a) (1,000 lbs)	20	24	153	66	12	33	308		65	14	73	152	4	464	
18	Total (1,000 lbs)	2,501	3,758	13,553	5,701	978	6,033	32,524	19,487	7,315	3,314	7,422	37,538	404	70,466	
BOD:																
19	Sanitary Wastewater (1,000 lbs)	2,102	5,340	13,400	4,900	729	5,500	31,971	21,771	6,871	3,100	6,831	38,573	300	70,844	
20	Infiltration (1,000 lbs)	3	3	22	9	2	5	44		9	2	10	21	1	66	
21	Total (1,000 lbs)	2,105	5,343	13,422	4,909	731	5,505	32,015	21,771	6,880	3,102	6,841	38,594	301	70,910	
Mcf - thousand cubic feet																
Mcf/day - thousand cubic feet per day																
lbs - pounds																
(a) I/I SS ppm allowance 70																
(a) I/I BOD ppm allowance 10																

**UNITS OF WASTEWATER SERVICE
Test Year 2026**

Customer Type	(1)	(2)	(3)
	Capacity Flow Rate		
	FY 2026	Collection	Pumping and
	Test Year (a)	System (b)	Treatment (c)
	Mcf	Mcf/day	Mcf/day
	Wtr Sales * 0.95	(7) / 365	(7) / 365
		* capacity ftr	* capacity ftr
Residential (5/8)	2,431,948	26,651	9,994
Residential (>5/8)	298,630	3,273	1,227
Commercial (5/8)	252,748	2,770	1,039
Commercial (>5/8)	1,361,492	14,920	5,595
Industrial (5/8)	5,043	55	21
Industrial (>5/8)	64,404	706	265
Public Utilities (5/8)	985	11	4
Public Utilities (>5/8)	12,626	138	52
Senior Citizens (5/8)	114,640	1,256	471
Senior Citizens (>5/8)	301	3	1
Water Plant Sludge	292,800	3,209	1,203
Housing Authority	132,357	1,450	544
Charities & Schools	134,641	1,476	553
Hospital/University	107,720	1,180	443
Hand Billed	218,809	2,398	899
xxxxxxxxxx	0	0	0
Sewer Only	61,527	674	253
Groundwater	204,843	4,490	1,403
Fire Meters	1,323	15	5
Scheduled (Flat Rate)	15	0	0
xxxxxxxxxx	0	0	0
Subtotal Retail Sanitary	5,696,851	64,675	23,972
	Units-4 - above		
I/I	11,508,149	252,233	78,823
Total Retail Service	17,205,000	316,908	102,795
Contract Service:	Units-2	Units-2	Units-2
Sanitary	3,786,000	32,755	32,755
I/I	106,000	420	420
Total	3,892,000	33,175	33,175
Total System	21,097,000	350,083	135,970

Capacity Factors	
Sanitary Sewerage:	
Collection System Capacity Factor	4.0
Pumping and Trtmt Capacity Factor	1.5
Infiltration/Inflow:	
Collection System Capacity Factor	8.0
Pumping and Trtmt Capacity Factor	2.5

Note: Groundwater is assigned the I/I peaking factors

- (a) Adjusted to exclude 5% not entering sewers.
- (b) Retail capacity factor = 4.0, I/I and Groundwater capacity factor = 8.0.
- (c) Retail capacity factor = 1.5, I/I and Groundwater capacity factor = 2.5.

TREATMENT PLANTS UNITS OF SERVICE

Plant	FY 2026 Test Year Volume			FY 2026 Test Year Capacity			FY 2026 Test Year Treatment Plant			
	Total	Contract Customers	Net Retail	Total	Contract Customers	Net Retail	average plant strengths			
	Mcf <u>Units-7</u>	Mcf <u>Units-2</u>	Mcf	Mcf/day <u>Units-3</u>	Mcf/day <u>Units-2</u>	Mcf/day	SS 1,000 lbs	BOD 1,000 lbs	SS <u>PltDes-5</u> ppm	BOD <u>PltDes-5</u> ppm
NE	8,198,000	1,925,500	6,272,500	52,836	13,149	39,687	112,800	90,362	221	177
SW	8,995,000	1,947,600	7,047,400	57,973	19,859	38,114	85,217	57,211	152	102
SE	3,904,000	18,900	3,885,100	25,161	167	24,994	32,124	21,187	132	87
Total	21,097,000	3,892,000	17,205,000	135,970	33,175	102,795	230,141	168,760	175	128

PUMPING STATIONS UNITS OF SERVICE

Central Schuylkill Pumping Station

Volume: 3,425,000 Mcf/yr

Capacity:

Total Capacity of CSPS (Mcf/day)	22,110	Prior Rate Proceeding
Contract Maximum Springfield (excluding Wyndmoor) (Mcf/day)	370	Prior Rate Proceeding

Neill Drive Pumping Station

Volume: 61,250 Mcf/yr

Capacity:

Total Capacity of NDPS (Mcf/day)	370	Prior Rate Proceeding
----------------------------------	-----	-----------------------

UNITS OF WASTEWATER SERVICE
Test Year 2026

Customer Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	FY 2026 Test Year	Capacity	Flow Rate	Strength		Customer	Equivalent Service	Equivalent Service	Equivalent Service
	Mcf	Mcf/day	Mcf/day	Suspended Solids (b)	BOD (c)	Equivalent Bills	Equivalent Meters	Equivalent Meters	Bills
	<u>Units-3</u>	(7) / 365	(8) * capacity factor	1,000 lbs	1,000 lbs	<u>Units-11</u>	<u>Units-12</u>	<u>Units-12</u>	
Residential	2,730,626	29,923	11,222	51,117	51,117	5,244,033	468,409	436,721	5,215,872
Commercial	1,614,240	17,690	6,634	30,219	30,219	526,614	110,466	38,642	446,772
Industrial	69,447	761	285	1,300	1,300	15,079	4,182	1,085	11,988
Public Utilities	13,612	149	56	255	255	4,181	1,552	222	2,628
Senior Citizens	114,941	1,260	472	2,152	2,152	266,310	22,214	22,193	266,292
Sewer Only	61,527	674	253	1,152	1,152	1,527	505	71	876
Groundwater	204,843	4,490	1,403	895	128				
Surcharge	0	0	0	2,171	13,708				
Water Treatment Plant Sludge	292,800	3,209	1,203	24,770					
Housing Authority	132,357	1,450	544	2,478	2,478	69,092	9,041	5,521	65,316
Charities & Schools	134,641	1,476	553	2,520	2,520	32,183	12,479	1,392	18,828
Hospital/University	107,720	1,180	443	2,017	2,017	4,300	2,412	62	1,392
Hand Billed	218,809	2,398	899	4,096	4,096	7,985	4,459	89	2,376
xxxxxxxxxx	0	0	0	0	0	0	0	0	0
Fire Meters	1,323	15	5	25	25	120	10	10	120
Scheduled (Flat Rate)	15	0	0	0	0	60	5	5	60
xxxxxxxxxx	0	0	0	0	0	0	0	0	0
Subtotal Retail Sanitary	5,696,900	64,675	23,972	125,167	111,167	6,171,484	635,734	506,013	6,032,520
I/I	11,508,100	252,233	78,823	50,254	7,179				
Total Retail Service	17,205,000	316,908	102,795	175,421	118,346	6,171,484	635,734	506,013	6,032,520
Contract Service:		<u>Units-3</u>	<u>Units-3</u>	<u>Units-9</u>	<u>Units-9</u>				
Sanitary	3,786,000	32,755	32,755	40,637	36,275				
I/I	106,000	420	420	463	66				
Total	3,892,000	33,175	33,175	41,100	36,341				
Total System	21,097,000	350,083	135,970	216,521	154,687				

(a) Adjusted to exclude 5% not entering sewers.

(b) Retail SS @ 300 mg/l

(c) Retail BOD @ 300 mg/l

**Units of Service - Treatment Plant Flows and Strengths
Test Year 2026**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	BOD					SS				
Plant	Influent Flow		Basis of Allocation		Allocation of Total Pounds	Resulting Average Strength	Basis of Allocation		Allocation of Total Pounds	Resulting Average Strength
	mgd	Mcf	Average Strength	Total Pounds			Average Strength	Total Pounds		
	<u>Pltdes-5</u>	<u>Units-4</u>	<u>Pltdes-5</u>	<u>Units-4</u>	1,000 lbs	ppm	ppm	1,000 lbs	1,000 lbs	ppm
					Allocate Units-6 on Col. (4)	(5)/(1)/365 /0.00834	<u>Pltdes-5</u>	<u>Units-4</u>	Allocate Units-6 on Col. (8)	(9)/(1)/365 /0.00834
NE	168	8,198,000	177	90,362	82,827	162	221	112,800	106,124	208
SW	184	8,995,000	102	57,211	52,440	93	152	85,217	80,174	143
SE	80	3,904,000	87	21,187	19,420	80	132	32,124	30,223	124
Total	432	21,097,000	128	168,760	154,687	118	175	230,141	216,521	165

ESTIMATED ANNUAL SANITARY WASTEWATER CONTRIBUTION BY CUSTOMER TYPE

Test Year 2026

Line No.	Customer Type	(1)	(2)	(3)
		Total Volume Billable for Wastewater Service (a) Mcf (3) / [(2)/100]	Estimated Wastewater Contribution Factor	Estimated Annual Sanitary Wastewater Volume Mcf <u>Units-6</u>
1	Residential	2,874,300	95	2,730,626
2	Commercial	1,699,200	95	1,614,240
3	Industrial	73,100	95	69,447
4	Public Utilities	14,300	95	13,612
5	Senior Citizens	121,000	95	114,941
6	Sewer Only	64,800	95	61,527
7	Groundwater	204,800	100	204,843
8	Housing Authority	139,300	95	132,357
9	Charities & Schools	141,700	95	134,641
10	Hospital/University	113,400	95	107,720
11	Hand Billed	230,300	95	218,809
12	xxxxxxxxxx	0	95	0
13	Fire Meters	1,400	95	1,323
14	Scheduled	0	95	15
15	xxxxxxxxxx	0	95	0
16	Total Retail	5,677,600	95	5,404,100
17	Contract Service (b)	3,786,000	100	3,786,000
18	Total System	9,463,600	97	9,190,100

Mcf - Thousand cubic feet

(a) Water purchased by retail service customers and wastewater flows from contract service customers and wastewater only customers.

(b) Includes areas served under contracts with 10 separate suburban authorities.

**Units of Service - Retail
Average BOD and SS Strengths
Test Year 2026**

Line No.		(1)	(2)	(3)	(4)	(5)
		BOD 1,000 lbs	SS 1,000 lbs	Volume mgd	BOD mg/l	SS mg/l
1	Total Pounds Flowing Into Treatment Plants	168,760	230,141	432.0	128.330	175.005
	Less Infiltration /Inflow Contribution					
	Contract Customers			2.2		
2	BOD @ 10 ppm x 106,000.0 Mcf	66				
3	SS @ 70 ppm x 106,000.0 Mcf		463			
	Retail Customers			235.8		
4	BOD @ 10 ppm x 11,508,100 Mcf	7,179				
5	SS @ 70 ppm x 11,508,100 Mcf		50,254			
		<u>Units-2</u>	<u>Units-2</u>	<u>Units-2</u>		
6	Less Contract Customers Sanitary Contribution	36,275	40,637	77.6		
7	Subtotal Retail Sanitary Contribution	125,240	138,787	116.4		
8	Less Surcharge Excess Strength Contribution	13,708	2,171		Projection based average loading per account and projected surcharge accounts	
9	Less Water Treatment Plant Sludge (a)		24,770	6.0	Based on historical WTP Sludge volume and loading data	
10	Net Normal Strength Retail	111,532	111,846	110.4		
11	Resulting Retail Average Strength of Sanitary Volume Contributed to Collection System	331.873	332.807		Estimated Infiltration/Inflow Strengths	
		USE	USE		BOD	SS
12	Average Retail Strengths (mg/l)	300	300		10	70

(a) Includes 24,770,024 lbs. of SS from Water Treatment Plant sludge

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year 2026	Budget Yr 2025	Ver. 1a
BILLTAB - FY 2016 Bill Distribution & TY Number of Bills	P.N. 135647.0100	February 24, 2025 8:10 p.m.			Units-10
Source: Financial Planning Model - Btab					

	Total Count	5/8" R	3/4" Z	1" Q	1-1/4" Y	1-1/2" P	2" X	3" O	4" W	6" N	8" V	10" E	12" T
Percentage Distribution of Accounts													
Residential	1.000000	0.973652	0.000152	0.021644	0.000000	0.002521	0.001536	0.000340	0.000118	0.000028	0.000007	0.000002	0.000000 x
Commercial	1.000000	0.759749	0.000245	0.092193	0.000000	0.041661	0.059158	0.024763	0.015048	0.005361	0.001333	0.000490	0.000000
Industrial	1.000000	0.492582	0.000000	0.228487	0.000000	0.080119	0.114738	0.061325	0.015826	0.006924	0.000000	0.000000	0.000000
Public Utilities	1.000000	0.407216	0.000000	0.195876	0.000000	0.077320	0.144330	0.097938	0.041237	0.025773	0.010309	0.000000	0.000000
Senior Citizens	1.000000	0.999501	0.000000	0.000499	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Sewer Only	1.000000	0.730159	0.015873	0.079365	0.000000	0.000000	0.063492	0.000000	0.047619	0.031746	0.015873	0.015873	0.000000 x
Groundwater	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 x
Housing Authority	1.000000	0.927626	0.000000	0.005472	0.000000	0.033716	0.019064	0.006531	0.004590	0.002118	0.000883	0.000000	0.000000 x
Charities & Schools	1.000000	0.429766	0.000000	0.134894	0.000000	0.062430	0.111483	0.105909	0.139353	0.013935	0.002230	0.000000	0.000000 x
Hospital/University	1.000000	0.044444	0.000000	0.162963	0.000000	0.059259	0.111111	0.259259	0.207407	0.118519	0.022222	0.014815	0.000000 x
Hand Billed	1.000000	0.077626	0.000000	0.036530	0.000000	0.041096	0.136986	0.273973	0.273973	0.114155	0.027397	0.018265	0.000000
Scheduled	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
xxxxxxxxxx	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
xxxxxxxxxx	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 x
Fire Service	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Number of Bills - TY 2026

Residential	5,215,872
Commercial	446,772
Industrial	11,988
Public Utilities	2,628
Senior Citizens	266,292
Sewer Only	876
Groundwater	60
Housing Authority	65,316
Charities & Schools	18,828
Hospital/University	1,392
Hand Billed	2,376
Scheduled	60
xxxxxxxxxx	0
xxxxxxxxxx	0
Fire Service	120

EQUIVALENT WASTEWATER BILLS
Retail Customers
Excludes Water Only; Includes Sewer Only
Test Year 2026

FY 2026 Test Year Number of Bills(a)	5/8"	3/4"	1"	1 1/4"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	14"
	Ref. A Test Years bills allocated based on Units-10												
Equivalent Bill Factor	1.0	1.0	1.1	1.2	1.2	1.5	2.0	4.0	7.0	10.0	15.0	20.0	23.0
Residential													
Bills													
5/8"	5,046,900	5,046,900											
>5/8"	168,972		978	138,805	0	16,165	9,853	2,178	756	178	44	15	0
Total Bills	5,215,872	5,046,900	978	138,805	0	16,165	9,853	2,178	756	178	44	15	0
Equivalent Bills	5,244,033	5,046,900	978	152,686	0	19,398	14,780	4,356	3,024	1,246	440	225	0
Commercial													
Bills													
5/8"	332,640	332,640											
>5/8"	114,132		116	43,796	0	19,791	28,103	11,764	7,149	2,547	633	233	0
Total Bills	446,772	332,640	116	43,796	0	19,791	28,103	11,764	7,149	2,547	633	233	0
Equivalent Bills	526,614	332,640	116	48,176	0	23,749	42,155	23,528	28,596	17,829	6,330	3,495	0
Industrial													
Bills													
5/8"	5,628	5,628											
>5/8"	6,360		0	2,864	0	1,004	1,438	769	198	87	0	0	0
Total Bills	11,988	5,628	0	2,864	0	1,004	1,438	769	198	87	0	0	0
Equivalent Bills	15,079	5,628	0	3,150	0	1,205	2,157	1,538	792	609	0	0	0
Public Utilities													
Bills													
5/8"	1,032	1,032											
>5/8"	1,596		0	527	0	208	389	264	111	69	28	0	0
Total Bills	2,628	1,032	0	527	0	208	389	264	111	69	28	0	0
Equivalent Bills	4,181	1,032	0	580	0	250	584	528	444	483	280	0	0
Senior Citizens													
Bills													
5/8"	266,112	266,112											
>5/8"	180		0	180	0	0	0	0	0	0	0	0	0
Total Bills	266,292	266,112	0	180	0	0	0	0	0	0	0	0	0
Equivalent Bills	266,310	266,112	0	198	0	0	0	0	0	0	0	0	0
Sewer Only													
Bills	876	638	14	70	0	0	56	0	42	28	14	14	0
Equivalent Bills	1,527	638	14	77	0	0	84	0	168	196	140	210	0

Groundwater													
Bills	60	60	0	0	0	0	0	0	0	0	0	0	0
Equivalent Bills	60	60	0	0	0	0	0	0	0	0	0	0	0
Housing Authority													
Bills	65,316	60,589	0	357	0	2,202	1,245	427	300	138	58	0	0
Equivalent Bills	69,092	60,589	0	393	0	2,642	1,868	854	1,200	966	580	0	0
Charities & Schools													
Charities & Schools													
Bills	18,828	8,092	0	2,540	0	1,175	2,099	1,994	2,624	262	42	0	0
Equivalent Bills	32,183	8,092	0	2,794	0	1,410	3,149	3,988	10,496	1,834	420	0	0
Hospitals and Universities													
Bills	1,392	61	0	227	0	82	155	361	289	165	31	21	0
Equivalent Bills	4,300	61	0	250	0	98	233	722	1,156	1,155	310	315	0
Hand Billed													
Bills	2,376	185	0	87	0	98	325	651	651	271	65	43	0
Equivalent Bills	7,985	185	0	96	0	118	488	1,302	2,604	1,897	650	645	0
Scheduled													
Bills	60	60	0	0	0	0	0	0	0	0	0	0	0
Equivalent Bills	60	60	0	0	0	0	0	0	0	0	0	0	0
xxxxxxxxxx													
Bills	0	0	0	0	0	0	0	0	0	0	0	0	0
Equivalent Bills	0	0	0	0	0	0	0	0	0	0	0	0	0
xxxxxxxxxx													
Bills	0	0	0	0	0	0	0	0	0	0	0	0	0
Equivalent Bills	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Service													
Bills	120	120	0	0	0	0	0	0	0	0	0	0	0
Equivalent Bills	120	120	0	0	0	0	0	0	0	0	0	0	0
Total													
Bills	6,032,520	5,722,057	1,108	189,453	0	40,725	43,663	18,408	12,120	3,745	915	326	0
Equivalent Bills	6,171,484	5,722,057	1,108	208,400	0	48,870	65,498	36,816	48,480	26,215	9,150	4,890	0

EQUIVALENT WASTEWATER "METERS"
Retail Customers
Excludes Water Only; Includes Sewer Only
Test Year 2026

	FY 2026 Test Year Number of Meters(a)	Number of Bills (Units-11) / 12												
		<u>5/8</u>	<u>3/4</u>	<u>1</u>	<u>1 1/4</u>	<u>1 1/2</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>6</u>	<u>8</u>	<u>10</u>	<u>12</u>	<u>14</u>
Equivalent Meter Factor (Capacity)		1.0	1.5	2.5	3.8	5.0	8.0	15.0	25.0	50.0	80.0	115.0	215.0	225.0
Equivalent Meter Factor (Service)		1.0	1.0	1.1	1.2	1.2	2.1	10.0	12.0	15.0	19.0	25.0	28.0	45.0
Residential														
Meters	434,657	420,575	82	11,567	0	1,347	821	182	63	15	4	1	0	
Equivalent Meters	468,409	420,575	123	28,918	0	6,735	6,568	2,730	1,575	750	320	115	0	
Equivalent Service	436,721	420,575	82	12,724	0	1,616	1,724	0	0	0	0	0	0	0
Commercial														
Meters	37,231	27,720	10	3,650	0	1,649	2,342	980	596	212	53	19	0	
Equivalent Meters	110,466	27,720	15	9,125	0	8,245	18,736	14,700	14,900	10,600	4,240	2,185	0	
Equivalent Service	38,642	27,720	10	4,015	0	1,979	4,918	0	0	0	0	0	0	0
Industrial														
Meters	1,000	469	0	239	0	84	120	64	17	7	0	0	0	
Equivalent Meters	4,182	469	0	598	0	420	960	960	425	350	0	0	0	
Equivalent Service	1,085	469	0	263	0	101	252	0	0	0	0	0	0	0
Public Utilities														
Meters	218	86	0	44	0	17	32	22	9	6	2	0	0	
Equivalent Meters	1,552	86	0	110	0	85	256	330	225	300	160	0	0	
Equivalent Service	222	86	0	48	0	20	67	0	0	0	0	0	0	0
Senior Citizens														
Meters	22,191	22,176	0	15	0	0	0	0	0	0	0	0	0	
Equivalent Meters	22,214	22,176	0	38	0	0	0	0	0	0	0	0	0	
Equivalent Service	22,193	22,176	0	17	0	0	0	0	0	0	0	0	0	0
Sewer Only														
Meters	73	53	1	6	0	0	5	0	4	2	1	1	0	
Equivalent Meters	505	53	2	15	0	0	40	0	100	100	80	115	0	
Equivalent Service	71	53	1	7	0	0	11	0	0	0	0	0	0	0
Groundwater														
Meters	5	5	0	0	0	0	0	0	0	0	0	0	0	
Equivalent Meters	5	5	0	0	0	0	0	0	0	0	0	0	0	
Equivalent Service	5	5	0	0	0	0	0	0	0	0	0	0	0	0
Housing Authority														
Meters	5,445	5,049	0	30	0	184	104	36	25	12	5	0	0	
Equivalent Meters	9,041	5,049	0	75	0	920	832	540	625	600	400	0	0	
Equivalent Service	5,521	5,049	0	33	0	221	218	0	0	0	0	0	0	0

Charities & Schools													
Charities & Schools													
Meters	1,570	674	0	212	0	98	175	166	219	22	4	0	0
Equivalent Meters	12,479	674	0	530	0	490	1,400	2,490	5,475	1,100	320	0	0
Equivalent Service	1,392	674	0	233	0	118	368	0	0	0	0	0	0
Hospital/University													
Meters	117	5	0	19	0	7	13	30	24	14	3	2	0
Equivalent Meters	2,412	5	0	48	0	35	104	450	600	700	240	230	0
Equivalent Service	62	5	0	21	0	8	27	0	0	0	0	0	0
Hand Billed													
Meters	197	15	0	7	0	8	27	54	54	23	5	4	0
Equivalent Meters	4,459	15	0	18	0	40	216	810	1,350	1,150	400	460	0
Equivalent Service	89	15	0	8	0	10	57	0	0	0	0	0	0
Scheduled													
Meters	5	5	0	0	0	0	0	0	0	0	0	0	0
Equivalent Meters	5	5	0	0	0	0	0	0	0	0	0	0	0
Equivalent Service	5	5	0	0	0	0	0	0	0	0	0	0	0
xxxxxxxxxx													
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
Equivalent Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
Equivalent Service	0	0	0	0	0	0	0	0	0	0	0	0	0
xxxxxxxxxx													
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
Equivalent Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
Equivalent Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Service													
Meters	10	10	0	0	0	0	0	0	0	0	0	0	0
Equivalent Meters	10	10	0	0	0	0	0	0	0	0	0	0	0
Equivalent Service	10	10	0	0	0	0	0	0	0	0	0	0	0
Total (b)													
Meters	502,714	476,837	93	15,789	0	3,394	3,639	1,534	1,011	313	77	27	0
Equivalent Meters	635,734	476,837	140	39,475	0	16,970	29,112	23,010	25,275	15,650	6,160	3,105	0
Equivalent Service	506,013	476,837	93	17,368	0	4,073	7,642	0	0	0	0	0	0

(a) Including Wastewater Only.

(b) Excludes Groundwater

SCHEDULE BV-2: TABLE 7-3

**UNITS OF WASTEWATER SERVICE
TEST YEAR 2026**

Line No.	Customer Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Capacity Flow Rate			Strength		Customer			
		FY 2026 Test Year Volume	Collection System	Pumping and Treatment	Suspended Solids	BOD	Equivalent Bills	Equivalent Meters	Equivalent Service	Bills
		Mcf Units-6	Mcf/day Units-6	Mcf/day Units-6	1,000 lbs Units-6	1,000 lbs Units-6	Units-6	Units-6	Units-6	
1	Residential	2,730,626	29,923	11,222	51,117	51,117	5,244,033	468,409	436,721	5,215,872
2	Commercial	1,614,240	17,690	6,634	30,219	30,219	526,614	110,466	38,642	446,772
3	Industrial	69,447	761	285	1,300	1,300	15,079	4,182	1,085	11,988
4	Public Utilities	13,612	149	56	255	255	4,181	1,552	222	2,628
5	Senior Citizens	114,941	1,260	472	2,152	2,152	266,310	22,214	22,193	266,292
6	Sewer Only	61,527	674	253	1,152	1,152	1,527	505	71	876
7	Groundwater	204,843	4,490	1,403	895	128	0	0	0	0
8	Surcharge				2,171	13,708				0
9	Water Treatment Plant Sludge	292,800	3,209	1,203	24,770					
10	Housing Authority	132,357	1,450	544	2,478	2,478	69,092	9,041	5,521	65,316
11	Charities	242,360	2,656	996	4,537	4,537	36,483	14,891	1,454	20,220
12	Hand Billed	218,809	2,398	899	4,096	4,096	7,985	4,459	89	2,376
13	xxxxxxxxxx	0	0	0	0	0	0	0	0	0
14	Fire Meters	1,323	15	5	25	25	120	10	10	120
15	Scheduled	15	0	0	0	0	60	5	5	60
16	xxxxxxxxxx	0	0	0	0	0	0	0	0	0
17	Subtotal Retail Sanitary	5,696,900	64,675	23,972	125,167	111,167	6,171,484	635,734	506,013	6,032,520
18	Infiltration/Inflow	11,508,100	252,233	78,823	50,254	7,179				0
19	Total Retail Service	17,205,000	316,908	102,795	175,421	118,346	6,171,484	635,734	506,013	6,032,520
20	Contract Service:									
21	Sanitary	3,786,000	32,755	32,755	40,637	36,275				
22	Infiltration/Inflow	106,000	420	420	463	66				
23	Total Contract Service	3,892,000	33,175	33,175	41,100	36,341				
24	Total System	21,097,000	350,083	135,970	216,521	154,687				

SCHEDULE BV-2: TABLE 7-5

**ESTIMATED AVERAGE WASTEWATER
STRENGTH CONCENTRATIONS
FOR CONTRACT CUSTOMERS**

Test Year 2026

	Projected Wastewater	
	Strength Loadings	
	Suspended Solids 1,000 lbs	BOD 1,000 lbs
Abington	1,198	1,426
Bensalem	1,875	1,956
Bucks County	10,048	9,470
Cheltenham	2,562	2,253
DELCORA	12,207	10,636
Lower Merion	2,975	2,541
Lower Moreland	694	522
Lower Southampton	1,482	1,431
Springfield (excluding Wyndmoor)	2,088	2,033
Springfield (Wyndmoor)	180	151
Upper Darby	5,328	3,856

lbs - pounds

EQUIVALENT BILL AND METER RATIOS

Meter Size	Equivalent Factors		
	Bills	Meters	Service
	<u>Units-11</u>	<u>Capacity Basis</u>	<u>Cost Basis</u>
5/8	1.00	1.00	1.00
3/4	1.00	1.50	1.00
1	1.10	2.50	1.10
1-1/4	1.20	3.80	1.20
1-1/2	1.20	5.00	1.20
2	1.50	8.00	2.10
3	2.00	15.00	10.00
4	4.00	25.00	12.00
6	7.00	50.00	15.00
8	10.00	80.00	19.00
10	15.00	115.00	25.00
12	20.00	215.00	28.00

Summary of Wholesale Contract Agreements

Township	Maximum Annual Avg mgd	Flow Limits		
		Instantaneous Maximum cfs	Maximum Annual Loadings	
			SS 1,000 lbs	BOD 1,000 lbs
Springfield				
Erdenheim	3,200	6,650	3,300	3,100
Wyndmoor	1,000	1,930	400	300
Lower Merion	14,500	31,570	7,250	6,871
Delcora	50,000	155,000	19,487.0	21,771.0
Upper Darby	17,000	35,000	7,348.5	6,831.0
Abington	4,453	9,542	2,481.0	2,102.0
Bensalem	6,133	11,740	3,734	5,340
Bucks County	24,000	74,260	13,400	13,400
Cheltenham	13,410	31,750	5,635	4,900
Lower Moreland	1,900	5,880	966	729
Lower Southampton	7,140	15,790	6,000	5,500

Reference: Existing Wholesale Contract Agreements

SCOS25_26.XLS

PLTDES

The "PltDes" worksheet contains wastewater plant design data for the Northeast, Southwest, and Southeast treatment plants, and historical treatment plants influent flows and strengths.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
PltDesInd	Index	PltDes-1	
NEDESG	NEWPCP Design Conditions	PltDes-2	
SWDESG	SWWPCP Design Conditions	PltDes-3	
SEDESG	SEWPCP Design Conditions	PltDes-4	
WWFS	WWTP Flows & Strengths	PltDes-5	

METHOD TO ESTIMATE SLUDGE QUANTITIES AT WASTEWATER TREATMENT PLANTS WITH ACTIVATED SLUDGE TREATMENT PROCESS

Treatment Plant: NEWPCP
Assumed Year of Operation: Design Conditions
8.34 lbs/gallon

Line No.		mgd	%	mg/l	Sludge Quantities	
					ppd	%
<u>Plant Influent</u>						
1	Flow - mgd	168				Ptides-5
2	SS Strength - mg/l			220.58		Ptides-5
3	BOD Strength - mg/l			176.70		Ptides-5
4	Solid: (SS) - ppd				309,058	Line 1 x Line 2 x 8.34
<u>Primary Treatment</u>						
5	SS Removed - %		50.0			
6	SS Removed - mg/l			110.29		Line 2 x Line 5
7	BOD Removed - %		22.5			
8	BOD Removed - mg/l			39.76		Line 3 x Line 7
9	Solids Removed: SS - ppd				154,529	Line 4 x Line 5
<u>Secondary Treatment</u>						
<u>Influent Strength</u>						
10	SS - mg/l			110.29		Line 2 - Line 6
11	BOD - mg/l			136.94		Line 3 - Line 8
12	Solids: (SS) - ppd				154,529	Line 4 - Line 9
<u>Solids accumulated</u>						
13	SS - ppd				80,355	45.6 Line 12 x 0.52
14	BOD ppd				95,936	54.4 Line 11 x Line 1 x 8.34 x 0.5
15	Total - ppd				176,291	100.0 Line 13 + Line 14
<u>Plant Effluent</u>						
<u>Solids:</u>						
16	Assume - mg/l			30.00		
17	Total - ppd				42,034	Line 1 x 8.34 x Line 16
18	SS related - ppd				19,168	Line 13 x Line 17
19	BOD related - ppd				22,866	Line 17 - Line 18
<u>Solids to Digesters</u>						
20	SS from primary treatment- ppd				154,529	Line 9
21	SS from secondary treatment - ppd				61,187	Line 13 - Line 18
22	Total SS - ppd				215,716	74.7 Line 20 + Line 21
23	BOD - ppd				73,070	25.3 Line 14 - Line 19
24	Total Solids - ppd				288,786	100.0 Line 22 + Line 23
25	Dry Solids Concentration - %		4.2			
26	Volume - mgd	0.82444				Line 24 / (Line 25 x 8.34 x 1mil)
27	Volatile Solids - ppd				220,015	Line 9 x 0.8 + Line 21 x 0.62 + Line 23 x 0.8
28	Volatile Solids - %		76.19			100 x Line 27 / Line 24
29	Fixed Solids - ppd				68,771	Line 24 - Line 27

<u>Solids from Digesters</u>			
	Volatile Solids		
30	VSS Destroyed - ppd	123,694	Line 9 x 0.46 + line 23 x 0.72
31	VSS Remaining - ppd	96,321	Line 27 - Line 30
32	Total Solids - ppd	165,092	Line 29 + Line 31
33	Dry Solids Concentration - %		
34	Volume - mgd	0.73316	Line 32 / (Line 33 x 8.34 x 1mil)

METHOD TO ESTIMATE SLUDGE QUANTITIES AT WASTEWATER TREATMENT PLANTS WITH ACTIVATED SLUDGE TREATMENT PROCESS

Treatment Plant: SWWPCP

Assumed Year of Operation: Design Conditions

Line No.		Sludge Quantities				
		mgd	%	mg/l	ppd	%
<u>Plant Influent</u>						
1	Flow - mgd	184				Pltides-5
2	SS Strength - mg/l			151.88		Pltides-5
3	BOD Strength - mg/l			101.96		Pltides-5
4	Solid: (SS) - ppd				233,487	Line 1 x Line 2 x 8.34
<u>Primary Treatment</u>						
5	SS Removed - %		45			
6	SS Removed - mg/l			68.34		Line 2 x Line 5
7	BOD Removed - %		25.00			
8	BOD Removed - mg/l			25.49		Line 3 x Line 7
9	Solids Removed: SS - ppd				105,069	Line 4 x Line 5
<u>Secondary Treatment</u>						
<u>Influent Strength</u>						
10	SS - mg/l			83.54		Line 2 - Line 6
11	BOD - mg/l			76.47		Line 3 - Line 8
12	Solids: (SS) - ppd				128,418	Line 4 - Line 9
<u>Solids accumulated</u>						
13	SS - ppd				66,777	53.2 Line 12 x 0.52
14	BOD ppd				58,783	46.8 Line 11 x Line 1 x 8.34 x 0.5
15	Total - ppd				125,560	100.0 Line 13 + Line 14
<u>Plant Effluent</u>						
<u>Solids:</u>						
16	Assume - mg/l			30.00		
17	??? - ppd				46,120	Line 1 x 8.34 x Line 16
18	SS related - ppd				24,536	Line 13 x Line 17
19	BOD related - ppd				21,584	Line 17 - Line 18
<u>Solids to Digesters</u>						
20	SS from primary treatment - ppd				105,069	Line 9
21	SS from secondary treatment - ppd				42,241	Line 13 - Line 18
22	Total SS - ppd				147,310	79.8 Line 20 + Line 21
23	BOD - ppd				37,199	20.2 Line 14 - Line 19
24	Total Solids - ppd				184,509	100.0 Line 22 + Line 23
25	Dry Solids Concentration - %		4.00			
26	Volume - mgd	0.55308				Line 24 / (Line 25 x 8.34 x 1mil)
27	Volatile Solids - ppd				140,004	Line 9 x 0.8 + Line 21 x 0.62 + Line 23 x 0.8
28	Volatile Solids - %		75.88			100 x Line 27 / Line 24
29	Fixed Solids - ppd				44,505	Line 24 - Line 27

<u>Solids from Digesters</u>				
	Volatile Solids			
30	VSS Destroyed - ppd		75,115	Line 9 x 0.46 + line 23 x 0.72
31	VSS Remaining - ppd		64,889	Line 27 - Line 30
32	Total Solids - ppd		109,394	Line 29 + Line 31
33	Dry Solids Concentration - %			
34	Volume - mgd	0.43723	3.00	Line 32 / (Line 33 x 8.34 x 1mil)

METHOD TO ESTIMATE SLUDGE QUANTITIES AT WASTEWATER TREATMENT PLANTS WITH ACTIVATED SLUDGE TREATMENT PROCESS

Treatment Plant: SEWPCP

Assumed Year of Operation: Design Conditions

Line No.		Sludge Quantities				
		mgd	%	mg/l	ppd	%
<u>Plant Influent</u>						
1	Flow - mgd	80				PltDes-5
2	SS Strength - mg/l			131.91		PltDes-5
3	BOD Strength - mg/l			87.00		PltDes-5
4	Solid: (SS) - ppd				88,012	Line 1 x Line 2 x 8.34
<u>Primary Treatment</u>						
5	SS Removed - %		55.00			
6	SS Removed - mg/l			72.55		Line 2 x Line 5
7	BOD Removed - %		40.00			
8	BOD Removed - mg/l			34.80		Line 3 x Line 7
9	Solids Removed: SS - ppd				48,407	Line 4 x Line 5
<u>Secondary Treatment</u>						
Influent Strength						
10	SS - mg/l			59.36		Line 2 - Line 6
11	BOD - mg/l			52.20		Line 3 - Line 8
12	Solids: (SS) - ppd				39,605	Line 4 - Line 9
Solids accumulated						
13	SS - ppd				20,595	54.2 Line 12 x 0.52
14	BOD ppd				17,414	45.8 Line 11 x Line 1 x 8.34 x 0.5
15	Total - ppd				38,009	100.0 Line 13 + Line 14
<u>Plant Effluent</u>						
Solids:						
16	Assume - mg/l			30.00		
17	??? - ppd				20,016	Line 1 x 8.34 x Line 16
18	SS related - ppd				10,849	Line 13 x Line 17
19	BOD related - ppd				9,167	Line 17 - Line 18
<u>Solids to Digesters</u>						
20	SS from primary treatment- ppd				48,407	Line 9
21	SS from secondary treatment - ppd				9,746	Line 13 - Line 18
22	Total SS - ppd				58,153	87.6 Line 20 + Line 21
23	BOD - ppd				8,247	12.4 Line 14 - Line 19
24	Total Solids - ppd				66,400	100.0 Line 22 + Line 23
25	Dry Solids Concentration - %		4.00			
26	Volume - mgd	0.19904				Line 24 / (Line 25 x 8.34 x 1mil)
27	Volatile Solids - ppd				51,366	Line 9 x 0.8 + Line 21 x 0.62 + Line 23 x 0.8
28	Volatile Solids - %		77.36			100 x Line 27 / Line 24
29	Fixed Solids - ppd				15,034	Line 24 - Line 27

<u>Solids from Digesters</u>				
	Volatile Solids			
30	VSS Destroyed - ppd		28,205	Line 9 x 0.46 + line 23 x 0.72
31	VSS Remaining - ppd		23,161	Line 27 - Line 30
32	Total Solids - ppd		38,195	Line 29 + Line 31
33	Dry Solids Concentration - %		3.00	
34	Volume - mgd	0.15266		Line 32 / (Line 33 x 8.34 x 1mil)

HISTORICAL WASTEWATER TREATMENT PLANT FLOWS & STRENGTHS

Arithmetic Averages	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Simple Average			Weighted Average			Current Study	
											All Data	Last 3 Years	Last 2 Years	All Data	Last 3 Years	Last 2 Years		
		BD-26a	BD-26a															
Northeast Plant																		
Influent Flow - mgd	174	162	148	149	175	204	171	178	160	166	169	168	163					168
Influent SS - mg/l	232	187	187	208	208	190	197	190	222	252	207	221	237	207	221	237		221
Influent BOD - mg/l	149	145	146	152	139	129	144	157	162	212	153	177	187	153	177	187		177
Southwest Plant																		
Influent Flow - mgd	176	165	155	152	162	190	173	185	187	181	173	184	184					184
Influent SS - mg/l	161	172	162	164	176	144	157	138	150	168	159	152	159	159	152	159		152
Influent BOD - mg/l	108	118	125	122	127	97	105	97	102	107	111	102	105	110	102	104		102
Southeast Plant																		
Influent Flow - mgd	80	78	75	75	77	90	78	81	81	78	79	80	80					80
Influent SS - mg/l	142	142	150	146	154	134	138	129	128	139	140	132	134	140	132	133		132
Influent BOD - mg/l	106	105	124	122	124	107	119	92	82	87	107	87	85	107	87	84		87

SCOS25_26.XLS PLANT

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
PlantInd - Index	P.N. 135647.0100	February 24, 2025 8:18 p.m.					Plant-1

Fixed Asset Listing as of date 6/30/2024

Range	Description	Page Number	Table
PlantInd	Index		Plant-1
PLTFUNC	Plant Functions		Plant-2
NEPA1	NE Plant Assets (Non-WPAP) as of 6/30/2024		Plant-3
NEPA2	NE Plant Assets (WPAP) as of 6/30/2024		Plant-4
SWPA1	SW Plant Assets (Non-WPAP) as of 6/30/2024		Plant-5
SWPA2	SW Plant Assets (WPAP) as of 6/30/2024		Plant-6
SEPA1	SE Plant Assets (Non-WPAP) as of 6/30/2024		Plant-7
SEPA2	SE Plant Assets (WPAP) as of 6/30/2024		Plant-8
SPLTFNC	All Plants - Assets by Plant Function as of 6/30/2024		Plant-9
SLOCID	All Locations - Total Assets by Location ID as of 6/30/2024		Plant-10
XXXXX	PAGE NOT IN USE		Plant-11
SFAL	Summary of Fixed Asset Listing Control Totals as of 6/30/2024		Plant-12

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
PLTFUNC - Plant Functions	P.N. 135647.0100	February 24, 2025 8:18 p.m.					Plant-2

Reference:

<u>Plant</u>	
Function ID	Plant Function Description
66	NE Grit Chamber
67	NE Pumping Station
68	NE Services Building
69	NE Meters, Vaults and Connection Sewers
70	NE Settling & Aeration Tanks
71	NE Blower Bldg., Supernat. Tank, Scum Ejector Bldg
72	NE Sludge Digestion System
73	NE Sludge Dewatering
74	NE Lagoons
75	NE Locker Bldg.
76	NE Chlorination Facilities
77	NE Admin. Bldg.
78	NE Heating Plant
79	NE Electrical Substation
80	NE Sludge Incinerators
81	NE Site
82	NE Sludge Residue Fusion Plant
83	NE Aeration Tank No. 1
84	NE Prelim. Treatment Bldg.
85	NE Elect. Bldg.
86	NE Primary Sedimentation Tanks
87	NE Final Sedimentation Tanks
88	NE Effluent Conduit
89	NE Sludge Thickener Bldg.
90	NE Sludge Transfer Station, Proc. & Loading Term.
91	NE Barges
92	NE Engineering, Design
93	SW Screen, Blower, Prim. Sludge PS, Grit
94	SW Grease Burner
95	SW Settling Tanks
96	SW Sludge Handling & Machine Shop
97	SW Sludge Digestion
98	SW Belt Filter System
99	SW Chlorination Facilities
100	SW Office & Equip. Building
101	SW Sludge Disposal
102	SW Electrical Substation
103	SW Waste Gas Burner

<u>Plant</u>	
Function ID	Plant Function Description
104	SW Elevated Water Tank
105	SW Dewatering Facilities
106	SW General Improvements
107	SW Site
108	SW Compressor Bldg.
109	SW Aeration Tanks
110	SW Sedimentation Tanks
111	SW Electrical Bldg.
112	SW Oxygen Supply
113	SW Effluent PS
114	SW Admin. Bldg.
115	SW Shop & Maintenance Bldg.
116	SW Warehouse
117	SW Primary Sedimentation Tanks
118	SW Preliminary Treatment Building
119	SW Influent PS
120	SW Scum Concentration Bldg.
121	SW Sludge Thickener Bldg.
122	SW Sludge Digestion Facilities
123	SW Composting Facilities
124	SW Sludge Gas Facilities
125	SW Outfall Line
126	SE Main PS
127	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
128	SE Settling Tanks & Flocculation Channel
129	SE Grease Bldg.
130	SE Blower & Primary Sludge PS
131	SE Storage Bldg.
132	SE Sludge Force Main to SW Plant
133	SE Main Effluent Conduit
134	SE Influent PS
135	SE Effluent PS
136	SE Aeration Tanks
137	SE Compressor Bldg.
138	SE Site
139	SE Primary Sedimentation Tanks
140	SE Final Sedimentation Tanks
141	SE Scum Concentration Facility

File: SCOS25_26_ver1.xls		Philadelphia Water Department (PWD)		CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE		Test Year	2026	Budget Yr	2025	Ver. 1a
NEPAI - NE Plant Assets (Non-WPAP) as of 6/30/2024		P.N. 135647.0100		February 24, 2025 8:18 p.m.		Plant-3				
Reference: PWD Fixed Assets 20201228 ver 2.xlsx										
Year	Month	Depot	Work Order	Non-WPAP	Plant Function ID	Description	Cost \$	Plant Function		
1996	6	54	1698	0	81	GALLERYLIGHTING IMP	4,745	NE Site		
1996	6	54	2897	0	81	INST TANKMONITORING/LEAKDETE	53,126	NE Site		
1997	6	54	3038	0	81	ASBESTOS REMOVAL & REPLCEILIN	0	Retired as of 2019		
2001	2	54	70001	0	81	ACCESS CONT&ALARMSYS	1,252,847	Projects added since the 1999 FAL.		
1998	2	54	70002	0	81	PERIMETERCHAINLINK FENCE	900,520	NE Site		
1999	6	54	70003	0	81	HIGH MASTLIGHTING SYS OVERHAU	0	This item does not appear in the 2022 FAL.		
2000	3	54	70003	0	81	HIGH MSATLIGHTING SYS OVERHAU	0	Projects added since the 1999 FAL. This item does not appear i		
1999	6	54	71000	0	86	REHABPRIMARY&FINALTKS	2,965,842	Projects added since the 1999 FAL.		
1999	6	54	71000	0	87	REHABPRIMARY&FINALTKS	2,965,842	Projects added since the 1999 FAL.		
2002	4	54	71001	0	78	REPL TWO 600 HPBOILERS	0	Projects retired since the 2022 FAL.		
2000	3	54	71002	0	84	REPL INFLUENTBARSCREEN	0	Projects added since the 1999 FAL. / Retired 2016		
1999	9	54	71003	0	72	REPL OFSLUDGE GAS BURNERS	447,957	Projects added since the 1999 FAL.		
2013	4	54	71004	0	72	DEMOL - 6 OLD DIGESTERS-NEWPCP-GEN C	0	Retired as of 2019		
2013	4	54	71005	0	72	DEMOL - 6 OLD DIGESTERS-NEWPCP-MECH	0	Retired as of 2019		
1998	1	54	71007	0	81	POLYURETHANE SILICONEROOF	156,439	NE Site		
2010	6	54	71007	0	81	**POLYURETHANE SILICONEROOF **	708	NE Site		
1998	11	54	71008	0	81	RESTOR WROUGHT IRONPICKET FEN	79,390	Projects added since the 1999 FAL.		
2000	10	54	71010	0	81	REPL LOW/VOLTSWITCHEAR/TRIP	1,190,631	Projects added since the 1999 FAL.		
2001	11	54	71011	0	73	GENCONST-RENOVBELT FILTERBL	507,460	Projects added since the 2002 FAL.		
2001	4	54	71012	0	73	MECH-RENOV BELTFILTER BLDG	136,495	Projects added since the 1999 FAL.		
2001	10	54	71013	0	73	ELECT-RENOVBELT FILTERBLDG	177,388	Projects added since the 1999 FAL.		
2003	4	54	71015	0	89	MECH-DISSOLVED AIR FLOTATION S	2,223,714	NE Sludge Thickener Bldg.		
2004	10	54	71016	0	78	CONST OLD HEAT PLT TO OFFICES	735,945	NE Heating Plant		
2005	4	54	71017	0	77	CONV/OFFICES-DEM/INSTL HVAC	280,674	NE Admin. Bldg.		
2006	1	54	71018	0	77	ELEC OLD HEATING PKT TO OFFICE	215,255	NE Admin. Bldg.		
2006	7	54	71019	0	78	ELECTR CONVERSION OLD HEATING PLNT	489,411	NE Heating Plant		
2002	3	54	71020	0	78	ROOFING-OLDHEATER BLDG	296,593	Projects added since the 2002 FAL.		
2002	1	54	71021	0	89	ELECT-IMPDISSOLVAIRFLOTATIO	322,286	Projects added since the 2002 FAL.		
2002	3	54	71022	0	72	MECH-REHAB DIGESTERVALVES	378,051	Projects added since the 2002 FAL.		
2002	3	54	71023	0	84	HVAC IMP-PRELTREATBLDG	860,258	Projects added since the 2002 FAL. Addition as of 2019		
2006	6	54	71024	0	76	CONST SOD HYPOCHLORITE FAC	1,674,323	Addition as of 2019		
2004	7	54	71025	0	76	CONST-SODHYPOCHLORITE FAC	2,348,162	Addition as of 2019		
2006	7	54	71026	0	76	ELECTR SODHYDRO FACILITIES -NORTHEA	466,995	NE Chlorination Facilities		
2004	10	54	71027	0	76	HVAC SOD HYPOCHLORITE	444,017	NE Chlorination Facilities		
2004	1	54	71028	0	76	PLUMB-SODHYPOCHLORITE FAC	51,042	NE Chlorination Facilities		
2000	10	54	71029	0	83	RBCDEMPROJECT-PHASEI	0	Projects added since the 1999 FAL and Additions as of 2019; F		
2002	1	54	71031	0	72	ELECT-REHABDIGESTER VALVES	154,344	NE Sludge Digestion System		
2001	2	54	71032	0	81	EMERGREPL GLYCOLLINES	151,090	Projects added since the 1999 FAL.		
2007	4	54	71033	0	70	General CON. FOR AERATION SYSTEM REHA	13,149,371	Addition as of 2019		
2003	11	54	71035	0	66	REPL MECHBARSCREEN	429,128	Addition as of 2019		
2004	10	54	71036	0	77	Rehab Masonry Walls, Roofing St	666,670	Addition as of 2019		
2006	4	54	71037	0	72	DIGESTER GAS PIPEING REPL	1,469,801	Addition as of 2019		
2005	9	54	71038	0	67	MOTOR CONT REPL STGE 1 PUMP 1&2	415,308	NE Pumping Station		
2005	2	54	71039	0	80	HEAT EXCHANGER REPL DIGESTOR	1,590,064	Addition as of 2019		
2008	7	54	71041	0	78	ELECTICAL HVAC IMPROVEMENTS	258,871	Addition as of 2019		
2004	5	54	71042	0	87	REHABFINALSERTANKS	2,108,718	NE Final Sedimentation Tanks		
2006	11	54	71043	0	92	UPGRADE SCADA SYTM PHASE I- NORTHE	543,748	NE Engineering, Design		
2007	7	54	71044	0	66	REHAB. OF GRIT CHANNEL AERATION SYS	1,054,166	Addition as of 2020		
2007	7	54	71045	0	91	REHAB. OF PIER 217 N. AT NORTHEAST WA	2,599,932	NE Barges		
2005	3	54	71046	0	78	REPL NATURAL GAS PIPE VAR LOC	423,402	NE Heating Plant		
2006	3	54	71047	0	66	REPL MECHANICAL BAR SCREENS	2,540,493	NE Grit Chamber		
2007	5	54	71048	0	66	ELECTR WORK- REPLACE MECHAN BAR SC	336,978	NE Grit Chamber		
2010	6	54	71049	0	66	Screenings Conveyor modifications	2,491,247	Addition as of 2019		
2009	7	54	71050	0	66	Screenings Conveyor Modifications -Electrical	565,562	NE Grit Chamber		
2009	1	54	71053	0	91	Rehab of Pier 217	759,892	NE Barges		
2010	4	54	71054	0	89	R/R Replacement of DAF Floated Sludge Pumps &	1,327,802	NE Sludge Thickener Bldg.		
2010	2	54	71060	0	72	Gas Storage Tank Inspection and Bladder replacen	0	Retried since the 2022 FAL		
2010	10	54	71061	0	71	Replace Existing Blower Building Switchgear	2,698,751	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg		
2010	1	54	71062	0	85	Power Distribution System Study	589,603	NE Elect. Bldg.		
2007	3	54	71074	0	77	R/R-REHAB OUT BLDG,REPLACE DOORS TH	328,352	NE Admin. Bldg.		
2018	6	54	71081	0	79	REPLACEMENT 15KV PRIMARY SWITCHGE	1,249,264	Addition as of 2020		
2018	6	54	71083	0	79	REPLACEMENT 15KV PRIMARY SWITCHGE	295,990	Addition as of 2020		
1987	10	54	BN74121	0	81	RELOCATE TELEPHONE CABLE ETC.	0	Expensed in 2019		
1988	6	54	G639	0	77	ALTERELEC-SERVICES&ADMBLDG	11,928	NE Admin. Bldg.		
1988	6	54	G679	0	90	SLUDGE CAKESTAGINGPAD	0	Retired		
1988	6	54	G683	0	86	ADDNLLLIGHTING ATPRIM SED TNK	13,562	NE Primary Sedimentation Tanks		
1996	6	54	G684	0	67	GENCONVERSION-PSTO STORAGE B	48,789	NE Pumping Station		
1996	6	54	G689	0	86	REHABOZONESYSIN PRIMSDBA	0	Retired		
1997	6	54	G689	0	86	REHABOZONESYSIN PRIMSDBA	0	Retired		
1996	6	54	G692	0	80	MODINCINERATORCONTROLROOM	19,098	NE Sludge Incinerators		

1996	6	54	G695	0	88	INSTLBARSREENS-EFFLUENT CON	0	Retired	NE Effluent Conduit
1992	1	54	G698	0	69	ODOR CTRL&KNIFEGATE VALVES	0	Retired	NE Meters, Vaults and Connection Sewers
1993	6	54	G700	0	81	GENCONST-EQUIPSTOR BLDG/YARD	1,686,340		NE Site
1994	12	54	G700	0	81	GENCONST-EQUIPSTORAGEBLDG	38,853		NE Site
1993	6	54	G701	0	81	MECH WORK-EQUIPSTOR BLDG/YARD	101,500		NE Site
1995	1	54	G701	0	81	MECH-EQUIP STORAGE BLDGOUTDOO	13,593		NE Site
1993	6	54	G702	0	81	ELEC WORK-EQUIPSTOR BLDG/YARD	136,359		NE Site
1996	6	54	G702	0	81	ELECT-EAUIPSTORAGEBLDG OUTDO	15,225		NE Site
1991	10	54	G705	0	72	CATWALKDIGESTER GAS STORAGE	340,721		NE Sludge Digestion System
1997	6	54	G705	0	72	CATWALKDIGESTER GAS STORAGE	121		NE Sludge Digestion System
1995	6	54	G709	0	86	REPL METAL DOORS-PRIMSEDTNKS	197,206		NE Primary Sedimentation Tanks
1991	8	54	G712	0	69	EMERGGEN-JUNCTION CHAMBER A	67,117		NE Meters, Vaults and Connection Sewers
1996	6	54	G712	0	69	EMERGGEN-JUNCTION CHAMBER A	736		NE Meters, Vaults and Connection Sewers
1997	6	54	G712	0	69	EMERGGENJUNCTION CHAMBER A	78		NE Meters, Vaults and Connection Sewers
1991	1	54	G717	0	66	REHABGRIT REMOVERS, GRITPUMP	371,999		NE Grit Chamber
1991	12	54	G719	0	66	NEWGRIT STORAGE	0	Retired	NE Grit Chamber
1996	6	54	G719	0	66	NEWGRIT STORAGE	0	Retired	NE Grit Chamber
1992	3	54	G722	0	77	STORAGEFACIL-OLDADMINBLDG	0	Expired noted 2011	NE Admin. Bldg.
1982	9	54	MP30091	0	84	ENGR SERVICES-PRELIM TREAT BLD	0	Retired 2019	NE Prelim. Treatment Bldg.
2003	6	54	MP389	0	92	G&HENG-INSTRU TROUB/SHOOTING	0	Retired 2019	NE Engineering, Design
1996	6	54	N542	0	87	GREASE REMOVAL-TREAT FINAL TAN	0	Retired as of 2022	NE Final Sedimentation Tanks
1996	6	54	N544	0	77	GENCONST/MECH-ADMIN COMPLEX P	265,417		NE Admin. Bldg.
1996	6	54	N545	0	77	HVAC-ADMIN COMPLEX PHASE I	32,401		NE Admin. Bldg.
1996	6	54	N546	0	77	PLUMB- ADMIN COMPLEX PHASE I	17,909		NE Admin. Bldg.
1996	6	54	N547	0	77	ELECT- ADMIN COMPLEX PHASE I	26,652		NE Admin. Bldg.
1996	6	54	N570	0	81	GENCONST/MECH-ELECT FAC MOD	26,041		NE Site
1996	6	54	N598	0	69	GEN-METERVAULTS/SEWERS-PHII	7,608	Partial Retirement in FY 2024	NE Meters, Vaults and Connection Sewers
1990	6	54	N651	0	81	ELEC CONST-NEDRAINAGE DIST	1,306,058		NE Site
1990	10	54	N651	0	81	ELEC CONST-NEDRAINAGE DIST	55,962		NE Site
1996	6	54	N653	0	81	GENCONST-MAINTENANCEBLDG	28,462		NE Site
1996	6	54	N656	0	81	ELECT-MAINTENANCEBLDG	15,988		NE Site
1996	6	54	N663	0	69	ELECT-MODMETERING CHAMBER	24,333		NE Meters, Vaults and Connection Sewers
1997	6	54	N663	0	69	ELECT-MODMETERING CHAMBER	243		NE Meters, Vaults and Connection Sewers
1996	6	54	N664	0	81	LANDSCAPING&MISC WORK	7,101		NE Site
1997	6	54	N664	0	81	LANDSCAPING&MISC WORK	487		NE Site
2000	6	54	N668	0	81	HEAT,VENT SLUDGETRFSTAT	4,303	Projects added since the 1999 FAL. Most N668 projects are W/	NE Site
1997	6	54	N697	0	81	DEMOLITION	1,143,013		NE Site
1997	6	54	N703	0	86	GENCONST-EXISTPRIM SED TAN	19,748,781		NE Primary Sedimentation Tanks
1997	6	54	N704	0	86	MODELECTRIC PRIMSED TANKS	1,923,145		NE Primary Sedimentation Tanks
1997	8	54	N713	0	79	INSTLNEWOUTDOORSUBSTATION	1,119,930		NE Electrical Substation
1997	6	54	N714	0	86	MODHVAC PRIMARY SED TANKS	232,661		NE Primary Sedimentation Tanks
1997	6	54	N715	0	86	MODPLUMBING PRIMSED TANKS	179,669		NE Primary Sedimentation Tanks
1995	1	54	N724	0	81	MOD-48 INAIRHEADER	188,046		NE Site
1993	6	54	N727	0	81	ERECTING 2 VENTILATING STACKS	373,670		NE Site
1995	11	54	N728	0	81	INSTAL 730 HPBOILER	462,655		NE Site
1995	5	54	N729	0	69	RELOC OF RPZ BACKFLOWPRE	92,247		NE Meters, Vaults and Connection Sewers
1995	11	54	N730	0	77	REHABHVAC-OLD ADMIN BLDG	289,374		NE Admin. Bldg.
1995	3	54	N731	0	86	INSTAL HVAC-PRIM SED TANKS	36,574		NE Primary Sedimentation Tanks
1995	2	54	N734	0	72	REHABSLUDGE GAS STORAGE TANK	404,921		NE Sludge Digestion System
1996	6	54	N735	0	81	FURN & INSTALSTORAGEFAC-STOR	86,242		NE Site
1996	1	54	N737	0	87	FLOW CONTROL FINAL SED TANKS	331,671		NE Final Sedimentation Tanks
1997	6	54	N740	0	72	REHABSLUDGE DIG MIX RECIR SYS	0	Retired	NE Sludge Digestion System
1995	11	54	N741	0	89	ROOF-POLYSILICONE-SLUDTHICK	401,695		NE Sludge Thickener Bldg.
1995	5	54	N742	0	72	POLY SILICONEROOF-SLUDDIGEST	0	Retired as of 2022	NE Sludge Digestion System
1997	7	54	N748	0	81	NEWALUMINUM WINDOWS	437,961		NE Site
1998	6	54	P1051	0	86	ENGR-REHAB PRIMSED TANKS	0	Retired 2017	NE Primary Sedimentation Tanks
1998	6	54	P1148	0	66	MODGRIT,SCREENINGS,&SCUM D	0	Retired 2017	NE Grit Chamber
2000	6	54	P1148	0	66	MODGRIT,SCREENINGS,SCUM DISP	0	Retired 2017	NE Grit Chamber
2002	6	54	P1148	0	66	MODGRIT,SCREENINGS,SCUM DISP	0	Retired 2017	NE Grit Chamber
2001	6	54	P1198	0	76	ENGDESIGN SERV SODHYPOCHLORI	0	Retired 2019	NE Chlorination Facilities
2004	6	54	P1198	0	76	ENGDESIGN SERV SODHYPOCHLORI	0	Retired 2019	NE Chlorination Facilities
2001	6	54	P1220	0	89	ENGSER-EVAL HVACEQUIPSLDTH	0	Retired 2019	NE Engineering, Design
2004	6	54	P1220	0	92	EVAL HVACEQUIPSLUD THICK BLD	0	Retired 2019	NE Sludge Thickener Bldg.
2002	6	54	P1225	0	92	ENGSERV-METCALF & EDDY	0	Retired 2019	NE Engineering, Design
2005	6	54	P1225	0	72	REPL SLUDGE GASPING	0		NE Sludge Digestion System
2002	6	54	P1227	0	83	AERATION SYS REHAB,AIR PIPE,AP	0	Retired 2019	NE Aeration Tank No. 1
2004	6	54	P1227	0	70	PROCESS AIR PIPE, APPURT. SUPPORT..	0	Retired 2019	NE Settling & Aeration Tanks
2004	6	54	P1227	0	70	REHABAERATION SYS.DISPRBC''	0	Retired 2019	NE Settling & Aeration Tanks
2004	9	54	P1227	0	66	SCREENINGS CONVEYOR MODIFICATIONS	0	Retired 2019	NE Grit Chamber
2000	9	54	P1240	0	92	G&H-ADD''LENGDESIGN SERVIC	0	Retired 2017	NE Engineering, Design
1972	5	54	P-295	0	92	ENGR SERVICES	0	Retired 2017	NE Engineering, Design
1971	10	54	P-307	0	92	SOIL&FDN INVES NEWPC	0	Retired 2019	NE Engineering, Design
1983	6	54	P311916	0	81	RELOCATE,REROUTE CABLE FACILIT	0	Retired 2017	NE Site
1980	1	54	P-325	0	92	ENGR SERVNEWPCP	2,510,000	Partial Retirement in 2017	NE Engineering, Design
1990	6	54	P-325	0	92	ENGR SERVICE - DETAILDISIGN	11,281,737	Partial Retirement in 2017	NE Engineering, Design
1976	1	54	P-325	0	92	ENGR SERVICES-NEWWPC	0	Retired 2019	NE Engineering, Design

1974	2	54	P-325	0	92	DETAILED DSGNNEWPCP	0	Retired 2019	NE Engineering, Design
1991	6	54	P-325	0	92	ENGR SERVICE - DETAILDESIGN	55,582	Partial Retirement in 2017	NE Engineering, Design
1979	6	54	P-325	0	92	DETAIL DESIGN	1,825,000	Partial Retirement in 2017	NE Engineering, Design
1992	6	54	P-325	0	92	ENGR SERVICE - DETAILDESIGN	68,914	Partial Retirement in 2017	NE Engineering, Design
1993	6	54	P-325	0	92	ENGR SERVICE - DETAILDESIGN	577,887	Partial Retirement in 2017	NE Engineering, Design
1974	11	54	P-325	0	92	DESIGN NEWPCP	0	Retired 2019	NE Engineering, Design
1997	6	54	P-325	0	92	ENGR SERVICE-DETAILDESIGN	130,038	Partial Retirement in 2017	130,038 0 NE Engineering, Design
1997	6	54	P-325	0	92	ENGSERVICE-DETAIL DESIGN	0	Partial Retirement in 2017	NE Engineering, Design
1973	10	54	P-356	0	92	DESIGN STUDS FOR WPC	0	Retired 2019	NE Engineering, Design
1980	8	54	P-467	0	77	MODIFY SERVICES&ADMINBLDGS	0	Retired 2017	NE Admin. Bldg.
1987	4	54	P-514	0	77	CPMSCHEDULING SERVICES	402,158		NE Admin. Bldg.
1985	6	54	P-572	0	81	PLANSMAINTSHOP & REVIEWWARE	0	Retired 2017	NE Site
1984	1	54	P-583	0	87	VALU ENGR-MODEXISTFINSEDTK	0	Retired 2017	NE Final Sedimentation Tanks
1986	6	54	P-614	0	92	VALU ENGR-MODSLDG DGST&NU DEW	0	Retired 2017	NE Engineering, Design
1991	6	54	P-667	0	77	ENGR-CONST,START UPCOMPUTER M	0	Retired 2019	NE Admin. Bldg.
1992	6	54	P-667	0	77	ENGR-CONST,START UPCOMPUTER M	0	Retired 2019	NE Admin. Bldg.
1993	4	54	P-667	0	77	ENGR-CONST,START UPCOMPUTER M	0	Retired 2019	NE Admin. Bldg.
1997	6	54	P-667	0	77	ENG-CONST,STARARTUP COMPUTER	0	Retired 2019	NE Admin. Bldg.
1998	6	54	P-667	0	77	ENG-CONST, START-UPCOMPUTER	0	Retired 2019	NE Admin. Bldg.
1991	6	54	P-674	0	73	ENGR SERVFORCONSTDEWTRFAC	1,523,193		NE Sludge Dewatering
1998	12	54	P-674	0	73	ENGR SERVFORCONSTDEWTRFAC	5,696		NE Sludge Dewatering
1991	8	54	P-683	0	81	LANDSCAPECONSULTANT	0	Retired 2017	NE Site
1989	3	54	P-690	0	73	MODIFY SLUDGEDEWATERING FAC	0	Retired 2017	NE Sludge Dewatering
1990	6	54	P-703	0	90	ENGR SERVSLDG TRANS & DOCKING	0	Retired 2017	NE Sludge Transfer Station, Proc. & Loading Term.
1993	10	54	P-703	0	92	ENGR SERVSLDG TRANS & DOCKING	0	Retired 2017	NE Engineering, Design
1990	6	54	P-704	0	90	DESIGN SLUDGETRANSFER STATION	275,979		NE Sludge Transfer Station, Proc. & Loading Term.
1991	6	54	P-736	0	77	ENGR SERVUPDATE COMPUTERSPEC	0	Retired 2017	NE Admin. Bldg.
1996	6	54	P-769	0	86	ENGR DESIGN&CONSTPRIMARYTANK	1,644,907		NE Primary Sedimentation Tanks
1996	6	54	P-834	0	77	ENGSERV-PROGAPPL SOFTWAREMO	0	Retired 2017	NE Admin. Bldg.
1990	2	54	P-858	0	92	VALUEENGR MODIFYSLUDGE FACIL	0	Retired 2017	NE Engineering, Design
1997	6	54	P-861	0	72	FINALDESIGN 2 SLUGGEDISGSTRS	0	Retired 2017	NE Sludge Digestion System
1999	7	54	P-967	0	92	ENGSERV-VARIOUS PROJECTS	0	Retired 2019	NE Engineering, Design
1986	12	54	PV02181	0	81	GRAD,PAVE,LANDSCAPE,YARD PIPIN	6,294		NE Site
1986	12	54	PV05126	0	81	GRAD,PAVE,LANDSCAPE,YARD PIPIN	63,584		NE Site
1983	2	54	PV42977	0	81	ELESERV SPL DEL PT-3030 LEWIS	273,213		NE Site
1986	6	54	PV46861	0	81	GRAD,PAVE,LANDSCAPEETC	12,448		NE Site
1986	6	54	PV61994	0	81	GRAD,PAVE,LANDSCAPEETC.	10,975		NE Site
1965	5	54	SD-323-NE	0	69	48IN CIDR LINE	70,551		NE Meters, Vaults and Connection Sewers
1964	5	54	SD-353-NE	0	81	PLUMBING&HEATING FOR WAREHOUSE	30,546		NE Site
1967	8	54	SD-376-NE	0	81	STEEL"HP"PILES	22,790		NE Site
1967	8	54	SD-376-NE	0	68	CONSTRUC OFSERV BLD	289,605		NE Services Building
1971	6	54	SD-426-NE	0	77	ADDDTO ADMIN BLDG	348,685		NE Admin. Bldg.
1972	5	54	SD-427-NE	0	77	MISC ITEMS	0	Expensed in 2019	NE Admin. Bldg.
1972	5	54	SD-427-NE	0	81	PNRDIST&OTDRDLGTSY	100,073		NE Site
1971	5	54	SD-429-NE	0	77	PLMB SYS-ADMIN BLDG	75,463		NE Admin. Bldg.
2006	0	54	SD-601-NEO	0	81	CONV BLDG-INTERCEPTH	52,586	x	NE Site
2007	0	54	SD-602-NEO	0	81	CONV BLDG-INTERCEPTH	26,430	x	NE Site
2007	0	54	SD-603-NEO	0	81	CONV BLDG-INTERCEPTH	13,677	x	NE Site
2007	6	54	V68104662	0	77	REPL PIPES FOR FUEL TANKS	0	Retired	NE Admin. Bldg.
2007	0	54	W702	0	81	REDECK PIERS-LOADING TERMINAL	185,575		Projects added since the 1999 FAL.
2006	7	54	64006	0	78	ELECTR CONVERSION OLD HEATING PLNT	0	x	NE Heating Plant
2010	6	54	71049	0	66	Screenings Conveyor modifications	1,390	Projects edited since the 2020 FAL.	NE Grit Chamber
2011	11	54	71059	0	92	UPGRADE SCADA SYTM PHASE I-NEWPCP	4,651,796	Addition as of 2019	NE Engineering, Design
2013	5	54	71064	0	91	Barge Rehab-NEWPCP	3,119,342	x	NE Barges
2014	6	54	71065	0	81	R/R REPLACE EXISTING FST SET 1 RET SLU	6,765,407	Addition as of 2019	NE Site
2005	6	54	P1225	0	72	**REPL SLUDGEGASPING **	0	Retired	NE Sludge Digestion System
2016	6	54	71049	0	66	Screenings Conveyor modifications	8,808		NE Grit Chamber
2015	6	54	71054	0	89	R/R Replacement of DAF Floated Sludge Pumps &	499		NE Sludge Thickener Bldg.
2016	3	54	71063	0	81	Redirection of Area Drains at St Depart from outf	1,887,289	Addition as of 2019	NE Site
2013	10	54	71066	0	79	REPLACEMENT 15KV PRIMARY SWITCHGE.	3,021,441	Addition as of 2019	NE Electrical Substation
2015	6	54	71069	0	87	MODIFICATION TO SET 2 AT FINAL SEDIME	0		NE Final Sedimentation Tanks
2016	1	54	71084	0	83	REPLACEMENT 480V OUTDOOR SWITCHGE	1,518,784		NE Aeration Tank No. 1
2014	7	54	71103	0	77	**POLYURETHANEELASSILICONEATRENEV	267,244	Projects edited since the 2020 FAL.	NE Admin. Bldg.
2007		54	71034	0	83	ELECTRICAL WORK FOR AERATION SYSTE	1,047,512		NE Aeration Tank No. 1
		54	P1225	0	90	**REPL SLUDGEGASPING **	0	Retired 2019	NE Sludge Transfer Station, Proc. & Loading Term.
2016	3	54	71080	0	81	REHAB OF PLANT WTR SYSTEM	0	100% Green	NE Site
2015	1	54	71079	0	81	FRANKFORD HIGH LEVEL SWR MANHOLE I	0	100% Green	NE Site
2017	6	54	71031	0	72	**ELECT-REHABDIGESTER VALVES **	12,338		NE Sludge Digestion System
2017	6	54	71063	0	81	Redirection of Area Drains at St Depart from outf	422,705		NE Site
2017	6	54	71066	0	81	REPLACEMENT 15KV PRIMARY SWITCHGE.	138,164	Project edited since the 2020 FAL.	NE Site
2018	2	54	71067	0	87	Replacement of 480V Outdoor Switchgear on Set	104,935	Recorded as Green/10% of Historical Costs Applied to Plant. U	NE Final Sedimentation Tanks
2017	6	54	71084	0	83	REPLACEMENT 480V OUTDOOR SWITCHGE	10,614		NE Aeration Tank No. 1
2015	3	54	71058	0	66	R/R Hydrogriters - Elec at NEWPCP	1,043,871	Project edited since the 2020 FAL.	NE Grit Chamber
2018	9	54	71090	0	76	By-Pass Conduit From PST Set1 Tanks to Chlorin	0	100% Green	NE Chlorination Facilities
2018	5	54	71106	0	73	New Gravity Thickeners at NEWPCP -Plumbing	793,536	Updated COA %	NE Sludge Dewatering
2020	1	54	71110	0	81	Repair and Replace Piles for Pier 217N -	3,217,071	Project edited since the 2020 FAL.	NE Site

FY 2026 - FY 2027

2019	9	54	71117
2015	3	54	71057
2019	5	54	71086
2020	8	54	71087
2021	7	54	71105
2021	7	54	71111
2021	7	54	71115
2024	7	54	71104
-	-	54	

TOTAL NE PLANT ASSETS (Non-WPAP)

PWD EXHIBIT 6

0	72	NE Roof Digester Tanks- Electrical -	1,224,035	Project edited since the 2020 FAL.
0	66	R/R Hydrogritters - Mech at NEWPCP	5,804,662	
0	73	New Gravity Thickeners at NEWPCP	35,085,258	Updated COA %
0	73	New Gravity Thickeners at NEWPCP - Elec.	7,822,172	Updated COA %
0	73	New Gravity Thickeners at NEWPCP -HVAC	371,011	Updated COA %
0	72	Gas Storage Tank Inspection and Bladder Replace	885,480	
0	89	Replace Roof on Digester Tanks - NEWPCP	5,935,622	
0	81	Upgraded Balfour Street Plant Entrance at NEWPCP	3,099,503	
0	77	General Plant	5,158,409	x
			207,461,592	x

- NE Sludge Digestion System
- NE Grit Chamber
- NE Sludge Dewatering
- NE Sludge Dewatering
- NE Sludge Dewatering
- NE Sludge Digestion System
- NE Sludge Thickener Bldg.
- NE Site
- NE Admin. Bldg.

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
NEPA2 - NE Plant Assets (WPAP) as of 6/30/2024	P.N. 135647,0100	February 24, 2025 8:18 p.m.					Plant-4

Reference: PWD Fixed Assets 20201228 ver 2.xlsx

Year	Month	Depot	Work Order	WPAP	Plant Function ID	Description	Cost \$	
1987	6	54	N500	1	86	GEN CONST-PRIMARY SEDIMENT TNK	11,984,855	Value changed from 1999 FAL
1987	6	54	N501	1	86	ELECTRIC-PRIMARY SEDIMENT TNKS	1,944,347	NE Primary Sedimentation Tanks
1989	5	54	N501	1	86	ELECTRIC-PRIMARY SEDIMENT TNKS	22,751	NE Primary Sedimentation Tanks
1988	6	54	N501	1	86	ELECTRIC-PRIMARY SEDIMENT TNKS	102,070	NE Primary Sedimentation Tanks
1985	12	54	N502	1	86	PLUMB - PRIM SEDIMENTATION TKS	18,384	NE Primary Sedimentation Tanks
1985	9	54	N502	1	86	PLUMB - PRIM SEDIMENTATION TKS	134,819	NE Primary Sedimentation Tanks
1987	6	54	N506	1	69	GEN CONST&MECH-METER VLTS, ETC	7,462,096	NE Meters, Vaults and Connection Sewers
1988	3	54	N506	1	69	GEN CONST METER VLTS&CONN SEWR	140,403	NE Meters, Vaults and Connection Sewers
1985	12	54	N509	1	86	HVAC PRIM SEDIMENTATION TNKS	340,688	NE Primary Sedimentation Tanks
1985	12	54	N509	1	86	HVAC PRIM SEDIMENTATION TNKS	33,695	NE Primary Sedimentation Tanks
1987	6	54	N519	1	69	ELECTRIC-METER VLTS & CONN SEW	150,035	NE Meters, Vaults and Connection Sewers
1988	4	54	N519	1	69	ELECTRIC-METER VLTS & CONN SEW	5,507	NE Meters, Vaults and Connection Sewers
1988	6	54	N520	1	84	GEN CONST&MECH-PRELIM TREAT BL	45,726	NE Prelim. Treatment Bldg.
1993	5	54	N520	1	84	GEN CONST&MECH-PRELIM TREAT BL	363,063	NE Prelim. Treatment Bldg.
1987	6	54	N520	1	84	GEN CONST-MECH-PRELIM TREAT BL	29,129,434	Value changed from 1999 FAL
1992	3	54	N521	1	84	HEAT&VENT-PRELIM TREATMENT BLD	96,621	NE Prelim. Treatment Bldg.
1987	6	54	N521	1	84	HEAT&VENT-PRELIN BLDG	1,451,779	NE Prelim. Treatment Bldg.
1991	6	54	N522	1	84	PLUMBING-PRELIM TREATMENT BLDG	18,031	NE Prelim. Treatment Bldg.
1987	6	54	N522	1	84	PLUMBING-PRELIM TREATMENT BLDG	318,657	NE Prelim. Treatment Bldg.
1988	3	54	N523	1	84	ELECTRIC-PRELIM TREATMENT BLDG	112,704	NE Prelim. Treatment Bldg.
1987	6	54	N523	1	84	ELECTRIC-PRELIM TREATMENT BLDG	2,074,432	NE Prelim. Treatment Bldg.
1985	9	54	N526	1	85	PLUMB - ELECTRICAL BLDG	0	Retired 2019
1988	2	54	N528	1	76	GEN CONST&MECH-CHLORINATION FA	0	Retired 2011
1987	6	54	N528	1	76	GEN CONST&MECH-CHLORINATION FA	0	Retired 2011
1987	6	54	N529	1	76	HEAT&VENT-CHLORINATION FACILIT	0	Retired 2011
1987	9	54	N529	1	76	HEAT&VENT-CHLORINATION FACILIT	0	Retired 2011
1987	4	54	N530	1	76	PLUMBING-CHLORINATION FACILITI	0	Retired 2011
1987	6	54	N531	1	76	ELECTRIC-CHLORINATION FACILITI	0	Retired 2011
1988	6	54	N531	1	76	ELECTRIC-CHLORINATION FACILITI	0	Retired 2011
1988	10	54	N531	1	76	ELECTRIC-CHLORINATION FACILITI	0	Retired 2011
1987	6	54	N532	1	71	GEN CONST-SCUM DISPOSAL FACILI	2,046,505	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1987	6	54	N533	1	71	HEAT,VENT-SCUM DISPOSAL FACILI	101,010	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1986	4	54	N534	1	71	PLUMBING - SCUM DISPOSAL BLDG	26,894	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1988	6	54	N535	1	71	ELECTRIC-SCUM DISPOSAL FACILIT	304,121	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1996	6	54	N548	1	77	GEN CON/MECH-ADMIN COMP PH II	234,980	NE Admin. Bldg.
1996	6	54	N551	1	77	ELECT-ADMIN COMPLEX PH II	87,962	NE Admin. Bldg.
0	0	54	N554	1	83	GEN CONST - MOD AERATION TANKS	0	This item does not appear in the 2002 FAL.
0	0	54	N554	1	83	GEN CONST-MOD AERATION TANKS	0	This item does not appear in the 2002 FAL.
1985	11	54	N554	1	83	GEN CONST-AERATION TANKS	16,946,922	Value changed from 1999 FAL
1987	6	54	N555	1	83	ELECTRIC-MODIFY AERATION TANKS	2,493,868	Value changed from 1999 FAL
1988	6	54	N555	1	83	ELECTRIC-MODIFY AERATION TANKS	67,757	NE Aeration Tank No. 1
1989	2	54	N555	1	83	ELECTRIC-MODIFY AERATION TANKS	30,147	NE Aeration Tank No. 1
1987	6	54	N556	1	83	STRUCT & MECH - AERATION TANKS	11,636,913	Value changed from 1999 FAL
1988	1	54	N556	1	83	STRUCT & MECH - AERATION TANKS	12,871	NE Aeration Tank No. 1
0	0	54	N556	1	83	STRUCT & MECH-AERATION TANKS	0	This item does not appear in the 2002 FAL.
1985	9	54	N557	1	83	ELECTRICAL - AERATION TANKS	429,811	Value changed from 1999 FAL
0	0	54	N557	1	83	ELECTRIC - AERATION TANKS	0	This item does not appear in the 2002 FAL.
1987	8	54	N558	1	71	GEN CONST&MECH-BLOWER BLDG MOD	10,029	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1987	6	54	N558	1	71	GEN CONST&MECH-BLOWER BLDG MOD	8,343,587	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1987	6	54	N559	1	71	HEAT,VENT-BLOWER BLDG MODIFICA	230,783	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1988	6	54	N559	1	71	HEAT,VENT-BLOWER BLDG MODIFICA	16,291	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1988	9	54	N559	1	71	HEAT,VENT-BLOWER BLDG MODIFICA	4,638	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1986	6	54	N560	1	71	PLUMBING - MOD BLOWER BLDG	60,110	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1987	6	54	N561	1	71	ELECTRIC-BLOWER BLDG MODIFICAT	2,365,256	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1988	6	54	N561	1	71	ELECTRIC-BLOWER BLDG MODIFICAT	2,823	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1989	6	54	N561	1	71	ELECTRIC-BLOWER BLDG MODIFICAT	22,830	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1991	6	54	N561	1	71	ELECTRIC-BLOWER BLDG MODIFICAT	26,121	NE Blower Bldg., Supemat. Tank, Scum Ejector Bldg
1987	6	54	N562	1	86	GEN CONST&MECH-SEDIMENTATION T	28,103,981	NE Primary Sedimentation Tanks
1991	6	54	N562	1	86	GEN CONST&MECH-SEDIMENTATION T	2,826	NE Primary Sedimentation Tanks
1993	4	54	N562	1	86	GEN CONST&MECH-SEDIMENTATION T	556,474	NE Primary Sedimentation Tanks
1987	6	54	N563	1	87	HEAT,VENT-FINAL SEDIMENTATION	319,781	NE Final Sedimentation Tanks
1987	11	54	N563	1	87	HEAT,VENT-FINAL SEDIMENTATION	4,380	NE Final Sedimentation Tanks
1987	6	54	N564	1	87	PLUMBING-FINAL SEDIMENTATION T	203,551	NE Final Sedimentation Tanks
1988	1	54	N564	1	87	PLUMBING-FINAL SEDIMENTATION T	8,937	NE Final Sedimentation Tanks
1987	6	54	N565	1	81	ELECTRIC WIRING FOR EQUIPMENT	4,126,696	NE Site
1988	6	54	N565	1	81	ELECTRIC WIRING FOR EQUIPMENT	64,915	NE Site
1989	3	54	N565	1	81	ELECTRIC WIRING FOR EQUIPMENT	18,899	NE Site
1990	6	54	N566	1	87	GEN CONST&MECH-FNL SED TKS MOD	17,765,432	NE Final Sedimentation Tanks
1991	6	54	N566	1	87	GEN CONST&MECH-FNL SED TKS MOD	284,895	NE Final Sedimentation Tanks

Fiscal Year	Month	Account Number	Quantity	Description	Amount	Notes	Facility Name
1992	6	54 N566	1	87 GEN CONST&MECH-FNL SED TKS MOD	39,462		NE Final Sedimentation Tanks
1993	9	54 N566	1	87 GEN CONST&MECH-FNL SED TKS MOD	40,178		NE Final Sedimentation Tanks
1990	6	54 N567	1	87 HEAT,VENT-FINAL SED TANKS MOD	227,843		NE Final Sedimentation Tanks
1992	10	54 N567	1	87 HEAT,VENT-FINAL SED TANKS MOD	27,011		NE Final Sedimentation Tanks
1990	6	54 N568	1	87 PLUMBING-FINAL SED TANKS MOD	186,968		NE Final Sedimentation Tanks
1991	3	54 N568	1	87 PLUMBING-FINAL SED TANKS MOD	2,839		NE Final Sedimentation Tanks
1997	6	54 N568	1	87 PLUMB-FINAL SED TANKS	18,287		NE Final Sedimentation Tanks
1990	6	54 N569	1	87 ELECTRIC-FINAL SED TANKS MOD	1,641,490		NE Final Sedimentation Tanks
1991	6	54 N569	1	87 ELECTRIC-FINAL SED TANKS MOD	19,490		NE Final Sedimentation Tanks
1992	6	54 N569	1	87 ELECTRIC-FINAL SED TANKS MOD	27,311		NE Final Sedimentation Tanks
1993	1	54 N569	1	87 ELECTRIC-FINAL SED TANKS MOD	15,147		NE Final Sedimentation Tanks
1996	6	54 N569	1	87 ELECT-FINAL SED TANKS MOD	7,976		NE Final Sedimentation Tanks
1987	6	54 N576	1	89 GEN CONST&MECH-SLUDGE THICK BL	26,425,524	Value changed from 1999 FAL	NE Sludge Thickener Bldg.
1988	6	54 N576	1	89 GEN CONST&MECH-SLUDGE THICK BL	1,040,786		NE Sludge Thickener Bldg.
1988	8	54 N576	1	89 GEN CONST&MECH-SLUDGE THICK BL	3,890		NE Sludge Thickener Bldg.
1987	6	54 N577	1	89 HEAT,VENT-SLUDGE THICKENER BLD	3,237,980		NE Sludge Thickener Bldg.
1988	5	54 N577	1	89 HEAT/VENT SLUDGE THICKENER BLD	22,234		NE Sludge Thickener Bldg.
1986	4	54 N578	1	89 PLUMBING-SLDG THICKENER BLDG	616,270		NE Sludge Thickener Bldg.
1987	6	54 N579	1	89 ELECTRIC-SLUDGE THICKENER BLDG	2,375,695		NE Sludge Thickener Bldg.
1988	6	54 N579	1	89 ELECTRIC-SLUDGE THICKENER BLDG	53,342		NE Sludge Thickener Bldg.
1990	6	54 N579	1	89 ELECTRIC-SLUDGE THICKENER BLDG	6,172		NE Sludge Thickener Bldg.
1990	10	54 N579	1	89 ELECTRIC-SLUDGE THICKENER BLDG	14,189		NE Sludge Thickener Bldg.
0	0	54 N580	1	72 STRUCT & MECH- SLUDGE DIGESTIO	0	This item does not appear in the 2002 FAL.	NE Sludge Digestion System
1988	6	54 N580	1	72 STRUCT&MECH-SLUDGE DIGESTION F	5,216		NE Sludge Digestion System
1993	4	54 N580	1	72 STRUCT&MECH-SLUDGE DIGESTION F	25,792		NE Sludge Digestion System
1987	6	54 N580	1	72 STRUCT&MECH-SLUDGE DIGESTION F	23,337,229	Value changed from 1999 FAL	NE Sludge Digestion System
1987	6	54 N581	1	72 HEAT,VENT-SLUDGE DIGESTION FAC	1,217,018		NE Sludge Digestion System
1986	10	54 N582	1	72 PLUMBING-SLDG DIGEST & GAS FAC	509,701		NE Sludge Digestion System
1987	6	54 N583	1	72 ELEC SYS-SLUDGE DIGESTION FAC	2,992,719	Value changed from 1999 FAL	NE Sludge Digestion System
1988	6	54 N583	1	72 ELEC SYS-SLUDGE DIGESTION FAC	25,242		NE Sludge Digestion System
1990	6	54 N583	1	72 ELEC SYS-SLUDGE DIGESTION FAC	35,517		NE Sludge Digestion System
1991	6	54 N583	1	72 ELEC SYS-SLUDGE DIGESTION FAC	68,315		NE Sludge Digestion System
1988	6	54 N657	1	81 HIGH MAST LIGHTING	641,773		NE Site
1988	9	54 N657	1	81 HIGH MAST LIGHTING	35,378		NE Site
1988	6	54 N658	1	81 GRAD,PAVE,LANDSCAPE,YARD PIPIN	2,301,080		NE Site
1989	8	54 N658	1	81 GRAD,PAVE,LANDSCAPE,YARD PIPIN	19,487		NE Site
1990	6	54 N661	1	81 GRADING, PAVING & DRAINAGE	900,858		NE Site
1992	6	54 N661	1	81 GRADING, PAVING & DRAINAGE	24,504		NE Site
1997	6	54 N661	1	81 GRADING, PAVING, & DRAINAGE	478		NE Site
1990	6	54 N667	1	90 GEN CONST SLUDGE TRANS STATION	9,190,152		NE Sludge Transfer Station, Proc. & Loading Term.
1991	6	54 N667	1	90 GEN CONST SLUDGE TRANS STATION	101,498		NE Sludge Transfer Station, Proc. & Loading Term.
1999	6	54 N667	1	90 GEN CONST SLUDGE TRANS STATION	2,747		NE Sludge Transfer Station, Proc. & Loading Term.
1990	6	54 N668	1	90 HEAT,VENT-SLUDGE TRANSFER STAT	803,419		NE Sludge Transfer Station, Proc. & Loading Term.
1990	12	54 N668	1	90 HEAT,VENT-SLUDGE TRANSFER STAT	7,382		NE Sludge Transfer Station, Proc. & Loading Term.
1997	6	54 N668	1	90 HEAT, VENT-SLUDGE TRANSFER STA	105,152		NE Sludge Transfer Station, Proc. & Loading Term.
1990	6	54 N669	1	90 PLUMBING -SLUDGE TRANSFER STAT	259,825		NE Sludge Transfer Station, Proc. & Loading Term.
0	0	54 N669	1	90 PLUMBING-SLUDGE TRANSFER STATI	0	This item does not appear in the 2002 FAL.	NE Sludge Transfer Station, Proc. & Loading Term.
1990	6	54 N670	1	90 ELECTRIC -SLUDGE TRANSFER STAT	1,035,385		NE Sludge Transfer Station, Proc. & Loading Term.
1991	6	54 N670	1	90 ELECTRIC -SLUDGE TRANSFER STAT	6,698		NE Sludge Transfer Station, Proc. & Loading Term.
1993	1	54 N670	1	90 ELECTRIC -SLUDGE TRANSFER STAT	10,824		NE Sludge Transfer Station, Proc. & Loading Term.
0	0	54 N670	1	90 ELECTRIC-SLUDGE TRANSFER STAT	0	This item does not appear in the 2002 FAL.	NE Sludge Transfer Station, Proc. & Loading Term.
1990	6	54 N671	1	90 GEN CONST&MECH-SLDG PROC&LOAD	7,488,454		NE Sludge Transfer Station, Proc. & Loading Term.
1991	6	54 N671	1	90 GEN CONST&MECH-SLDG PROC&LOAD	72,583		NE Sludge Transfer Station, Proc. & Loading Term.
1992	6	54 N671	1	90 GEN CONST&MECH-SLDG PROC&LOAD	181,621		NE Sludge Transfer Station, Proc. & Loading Term.
1993	6	54 N671	1	90 GEN CONST&MECH-SLDG PRO&LOAD	245,060		NE Sludge Transfer Station, Proc. & Loading Term.
1993	9	54 N671	1	90 GEN CONST&MECH-SLDG PRO & LOAD	19,685		NE Sludge Transfer Station, Proc. & Loading Term.
1990	6	54 N672	1	90 ELECTRIC-SLDG PROC&LOAD TERM	424,098		NE Sludge Transfer Station, Proc. & Loading Term.
1991	6	54 N672	1	90 ELECTRIC-SLDG PROC&LOAD TERM	18,119		NE Sludge Transfer Station, Proc. & Loading Term.
1992	10	54 N672	1	90 ELECTRIC-SLDG PROC&LOAD TERM	2,959		NE Sludge Transfer Station, Proc. & Loading Term.
1996	6	54 N673	1	91 TWO SLUDGE BARGES	10,597		NE Barges
1990	6	54 N673	1	91 TWO SLUDGE BARGES	4,474,226		NE Barges
1991	6	54 N675	1	77 GEN CONST - ADM BLDG & MAINT F	6,056,574	\$9,514,300 These facilities received only about 3% federal grants, per Joe Clare 10/7/99 email to JRM	NE Admin. Bldg.
1992	6	54 N675	1	77 GEN CONST - ADM BLDG & MAINT F	112,498		NE Admin. Bldg.
1993	5	54 N675	1	77 GEN CONST - ADM BLDG & MAINT F	2,440	(filed with PN 31416.0100 Miscellaneous Correspondence).	NE Admin. Bldg.
1991	6	54 N676	1	77 HVAC - ADMIN BLDG & MAINT FACI	790,186		NE Admin. Bldg.
1992	3	54 N676	1	77 HVAC - ADMIN BLDG & MAINT FACI	110,567		NE Admin. Bldg.
0	0	54 N676	1	77 HVAC-ADMIN BLDG & MAINT FACIL	0	This item does not appear in the 2002 FAL.	NE Admin. Bldg.
1991	6	54 N677	1	77 PLUMBING - ADMIN BLDG & MAINT	481,628		NE Admin. Bldg.
1991	7	54 N677	1	77 PLUMBING - ADMIN BLDG & MAINT	66,776		NE Admin. Bldg.
1991	6	54 N678	1	77 ELECTRICAL - ADMIN BLDG & MAIN	1,673,674		NE Admin. Bldg.
1992	6	54 N678	1	77 ELECTRICAL - ADMIN BLDG & MAIN	206,484		NE Admin. Bldg.
1992	11	54 N678	1	77 ELECTRICAL - ADMIN BLDG & MAIN	12,662		NE Admin. Bldg.
1997	6	54 N678	1	77 ELECT-ADMIN BLDG & MAIN	811		NE Admin. Bldg.
1995	9	54 N691	1	77 COMPUTER MONITOR & CONTROL SYS	4,125,315		NE Admin. Bldg.
1981	9	54 SD-466-NE	1	81 FRANKFORD HIGH LEVEL SEWER	76,178	Partial Retirement in 2017	NE Site
1977	5	54 SD-466-NE	1	81 GAS MAIN PIKE ST	44,045	Partial Retirement in 2017	NE Site

FY 2026 - FY 2027

PWD EXHIBIT 6

1980	6	54	SD-466-NE	1
0	0	54	SD-524-NE	1
1985	6	54	SD-525-NE	1
1980	6	54	SD-525-NE	1
1980	6	54	SD-526-NE	1
1984	6	54	SD-527-NE	1
1984	6	54	SD-536-NE	1
2006	0	54	SD-541-NE	1
2006	0	54	SD-541-NE	1
1998	6	54	N668	1
1991	3	54	N568	1
1999	6	54	N668	1

81	ADDITIONAL FRK HIGH LEVEL SEWR	3,421,127
85	CONSTR ELEC BLDG	0
85	HEAT & VENT NEW ELECTRICAL BLD	27,367
85	HEATING & VENT FOR ELEC BLDG	47,395
85	PLUMB FOR NEW ELEC BLDG	24,557
85	ELEC SYS FOR ELECTRICAL BLDG	838,704
88	TREATED WASTWTR EFFLU CONDUITS	1,877,876
81	SITE PREP FOR NEW PLANT	3,276,700
81	SITE PREP FOR NEW PLANT	1,343,810
90	HEAT, VENT-SLUDGE TRANSFER STAT	62,899
87	ELECTRIC-FINAL SED TANKS MOD	19,093
87	HEAT, VENT-SLUDGE TRF STATION	93,207

Partial Retirement in 2017
This item does not appear in the 2002 FAL.

NE Site
NE Elect. Bldg.
NE Elect. Bldg.
NE Elect. Bldg.
NE Elect. Bldg.
NE Elect. Bldg.
NE Effluent Conduit
NE Site
NE Site
NE Sludge Transfer Station, Proc. & Loading Term.
NE Final Sedimentation Tanks
NE Final Sedimentation Tanks

TOTAL NE PLANT ASSETS (WPAP)

270,356,541 x

TOTAL NE PLANT ASSETS

477,818,133
477,818,132 (0)

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
SWPAI - SW Plant Assets (Non-WPAP) as of 6/30/2024	P.N. 135647,0100	February 24, 2025 8:18 p.m.					Plant-5

Reference: PWD Fixed Assets 20201228 ver 2.xlsx

Year	Month	Depot	Work Order	Non-WPAP	Plant Function ID	Description	Cost \$	Plant Function	
1979	10	55	P-427	0	107	PROJ SCHEDULER-CONST	0	Retired 2017	SW Site
1988	8	55	1618	0	107	GEN CONST - AUTO MAINT FAC	0	This item does not appear in the 2002 FAL.	SW Site
1990	1	55	1618	0	107	REHAB AUTO MAINTENANCE FACILIT	0	This item does not appear in the 2002 FAL.	SW Site
1988	9	55	1619	0	107	H V A C - AUTO MAINT FAC	0	This item does not appear in the 2002 FAL.	SW Site
1989	7	55	1621	0	107	ELECTRIC - AUTO MAINT FAC	0	This item does not appear in the 2002 FAL.	SW Site
1996	6	55	1698	0	107	GALLERY LIGHTING IMP	4,606		SW Site
1994	6	55	1701	0	107	PAVING / REPAVING	0	This item does not appear in the 2022 FAL.	SW Site
1996	6	55	2897	0	107	INST TANK MONITORING/LEAK DECT	0	Retired as of 2024	SW Site
1990	6	55	CP02211A	0	96	REHAB SLDGE COLLECTOR SYS TNKS	1,023,604		SW Sludge Handling & Machine Shop
1980	6	55	E-8248	0	115	HEAT & VENT - SHOP&MAINT BLDG	156,304		SW Shop & Maintenance Bldg.
0	0	55	G565	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.	SW Chlorination Facilities
0	0	55	G565	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.	SW Chlorination Facilities
0	0	55	G566	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.	SW Chlorination Facilities
0	0	55	G566	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.	SW Chlorination Facilities
0	0	55	G566	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.	SW Chlorination Facilities
1989	6	55	G567	0	107	RESTR PICKET FENCE-PARKING LOT	44,678		SW Site
1987	6	55	G568	0	104	CONST PLANT WATER TANK DRAIN	15,588		SW Elevated Water Tank
1988	6	55	G568	0	104	WATER TANK DRAIN	47,069		SW Elevated Water Tank
1988	6	55	G571	0	115	IMPROVE STORAGE RM- MAINT&SHOP	6,561		SW Shop & Maintenance Bldg.
1996	6	55	G587	0	107	HIGH MAST LIGHTING OVERHAUL	8,680		SW Site
1990	2	55	G588	0	122	REHAB SLDG DIGESTER PIPING	46,977		SW Sludge Digestion Facilities
1994	10	55	G589	0	94	ELEC & MECH REHAB GREASE INCEN	0	Retired as of 2022	SW Grease Burner
1996	6	55	G595	0	93	GRIT & ASH STORAGE AREA	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit
1990	12	55	G599	0	96	FORCE MN&PUMP FAC, SLUDGE PROC	0	Retired as of 2022	SW Sludge Handling & Machine Shop
1991	2	55	G600	0	96	FORCE MN&PUMP FAC- SLUDGE PROC	0	Retired as of 2022	SW Sludge Handling & Machine Shop
1990	6	55	G601	0	93	GRIT REMOVERS - PRE-TREATMENT	17,200		SW Screen, Blower, Prim. Sludge PS, Grit
1990	12	55	G601	0	93	GRIT REMOVERS - PRE-TREATMENT	111,978		SW Screen, Blower, Prim. Sludge PS, Grit
1996	6	55	G601	0	93	GRIT REMOVERS-PRE TREATMENT	1,542		SW Screen, Blower, Prim. Sludge PS, Grit
1990	6	55	G602	0	110	REHAB FINAL SEDIMENTATION TNKS	673,524		SW Sedimentation Tanks
1991	2	55	G602	0	110	REHAB FINAL SEDIMENTATION TNKS	80,505		SW Sedimentation Tanks
1996	6	55	G603	0	115	GEN & MECH-SHOP AREA DEWATERIN	0	Retired as of 2022	SW Shop & Maintenance Bldg.
0	0	55	G605	0	94	OIL,PUMP,DRAIN,GREASE TRAP	0	This item does not appear in the 2002 FAL.	SW Grease Burner
1996	6	55	G612	0	119	NEW SLIDE GATE & SLUICE GATE A	0	Retired as of 2022	SW Influent PS
1996	6	55	G617	0	107	NET CATWALKS FOR OVERHAUL CRAN	7,882	Partial Retirement as of 2024	SW Site
1992	9	55	G618	0	107	REPL VARIABLE SPEED DRIVES	326,704		SW Site
0	0	55	G618	0	107	REPL VARIABLE SPEED DRIVES	0	This item does not appear in the 2002 FAL.	SW Site
1991	2	55	G622	0	107	REPR STEAM BOILERS & ACCESSORI	116,759		SW Site
1992	6	55	G623	0	107	REPR HEAT EXCHANGE & WTR MAKE-	447,828		SW Site
1992	12	55	G623	0	107	REPR HEAT EXCHANGE & WTR MAKE-	1,948		SW Site
1995	10	55	G639	0	107	PAINTING & APPURTENANT EL TANK	201,191		SW Site
1995	5	55	N729	0	107	RELOC OF RPZ BACKFLOW PRE	92,247		SW Site
0	0	55	P1005	0	114	COMPUTERIZED MAINT MGMT SYS	0	Retired 2011	SW Admin. Bldg.
1973	4	55	P-322	0	107	SOIL&FOUND INV-SWWPC	0	Retired 2019	SW Site
1975	2	55	P-323	0	107	DESIGN FOR SW WPCP	0	Retired 2019	SW Site
1989	6	55	P-324	0	107	ENGR SERVICE - PLANS & SPECS	7,869,295		SW Site
1974	4	55	P-324	0	107	DETAIL DSGN SW WPCP	0	Retired 2019	SW Site
1976	8	55	P-324	0	107	PLN&SPECS FOR SW WPC	0	Retired 2019	SW Site
1977	11	55	P-324	0	107	PLNS&SPCS FOR SW WPC	3,788,000		SW Site
1978	12	55	P-324	0	107	DETAIL DESIGN	2,790,000		SW Site
1976	10	55	P402	0	93	CRIT PTH MET CON SCH	0	Retired 2017	SW Screen, Blower, Prim. Sludge PS, Grit
1982	6	55	P-431	0	107	ENG SERV,CONSULT-EXPAN SWWPCP	128,146		SW Site
1983	10	55	P-473	0	122	ENGR SERV REPAIR SLDGE DIG 1&3	0	Retired 2017	SW Sludge Digestion Facilities
1985	6	55	P-506	0	114	CPM SCHEDULING SERVICES	616,334		SW Admin. Bldg.
1989	6	55	P-506	0	114	CPM SCHEDULING SERVICE	189,746		SW Admin. Bldg.
1985	6	55	P-572	0	115	PLANS MAINT SHOP & REVIEW WARE	0	Retired 2017	SW Shop & Maintenance Bldg.
1990	6	55	P-574	0	107	CONST MANAGEMENT SERVICES	0	Retired 2017	SW Site
0	0	55	P-610	0	123	ENGR SERV SLUDGE COMPOSTING FA	0	This item does not appear in the 2002 FAL.	SW Composting Facilities
0	0	55	P-610	0	123	ENG SERV-SLUDGE COMPOSTING FAC	0	This item does not appear in the 2002 FAL.	SW Composting Facilities
0	0	55	P-690	0	105	MODIFY SLUDGE DEWATERING FAC	0	This item does not appear in the 2002 FAL.	SW Dewatering Facilities
0	0	55	P-738	0	107	ENGR SERV CONST BARGES/DOCKING	0	This item does not appear in the 2002 FAL.	SW Site
0	0	55	P-738	0	96	ENG SERV-SLUDGE BARGES & DOCKI	0	This item does not appear in the 2002 FAL.	SW Sludge Handling & Machine Shop
0	0	55	P-981	0	107	SLUDGE LAGOON STAB EVALUATION	0	This item does not appear in the 2002 FAL.	SW Site
0	0	55	PV11422	0	105	GEN CONST-SLDG DEWTR FAC	0	This item does not appear in the 2002 FAL.	SW Dewatering Facilities
1984	12	55	PV23713	0	115	IMPROVE STORAGE RM MAINT&SHOP	0	Retired 2019	SW Shop & Maintenance Bldg.
0	0	55	PV28734	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.	SW Chlorination Facilities
1986	6	55	PV41925	0	116	NEW ROOFING - WAREHOUSE BLDG	53,119		SW Warehouse
1987	6	55	PV51824	0	104	CONST PLANT WATER TANK DRAIN	32,960		SW Elevated Water Tank
0	0	55	PV51826	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.	SW Chlorination Facilities
1986	12	55	PV76219	0	115	GEN CONST&MECH MAINT FACILITY	42,323	Partial Retirement as of 2024	SW Shop & Maintenance Bldg.

1988	6	55	R&R8801	0	117	CLARIFIER REHABILITATION	374,706		SW Primary Sedimentation Tanks
1988	6	55	R&R8806	0	122	PUMPS&PIPING DIGEST#16-E.COAST	115,427		SW Sludge Digestion Facilities
0	0	55	SD-318-SWO01	0	119	NEW ENTR-PS 26&PASSY	0	This item does not appear in the 2002 FAL.	SW Influent PS
1971	12	55	SD-356-SW	0	102	PILES UNDER ELEC SBS	0	Retired as of 2022	SW Electrical Substation
1971	12	55	SD-356-SW	0	107	MISC CONCRETE&PAVING	0	Retired as of 2022	SW Site
1971	12	55	SD-356-SW	0	107	MISC EQUIP	0	Retired as of 2022	SW Site
1971	12	55	SD-356-SW	0	107	EXCAVATION	0	Retired as of 2022	SW Site
1971	12	55	SD-356-SW	0	107	PIPES&VALVES	0	Retired as of 2022	SW Site
0	0	55	SD-437-SW	0	107	REHAB DISPERS CHMBR-70TH&DICKS	0	This item does not appear in the 2002 FAL.	SW Site
0	0	55	SD-438-SW	0	107	REMOTE MONITOR SYS-70TH&DICKS	0	This item does not appear in the 2002 FAL.	SW Site
0	0	55	SD-438-SW	0	107	REMOTE MONITOR SYS-70TH&DICKS	0	This item does not appear in the 2002 FAL.	SW Site
1981	6	55	SD-515-SW	0	107	HEATING & VENT RECYCLE CTR	0	Retired 2019	SW Site
1981	6	55	SD-537-SWO	0	123	GRADE PAVE&DRNAGE-COMPOST AREA	0	Retired as of 2022	SW Composting Facilities
1984	2	55	SD-551-SW	0	107	GRADING,PAVING,FENCE-COMP.AREA	0	Retired as of 2022	SW Site
1983	8	55	SD-555-SW	0	107	CONCRETE PAD,WALKWAY,DRIVEWAY	9,813		SW Site
1988	6	55	W444	0	122	REPAIR SLUDGE DIGESTER TANK #1	255,488		SW Sludge Digestion Facilities
1993	6	55	W640	0	112	MOD LIQUID OXYGEN SYSTEM	214,899		SW Oxygen Supply
1996	6	55	W640	0	112	MOD LIQUID OXYGEN SYSTEM	598,395		SW Oxygen Supply
1996	6	55	W642	0	107	REPL HVAC	9,071		SW Site
1996	2	55	W645	0	107	OIL PUMP,PIPING,SANITARY DRAIN	173,420		SW Site
1995	8	55	W646	0	122	RENOVATION OF DIGESTERS 1&2	564,187		SW Sludge Digestion Facilities
1997	6	55	W647	0	97	REHAB DISSOLVED AIR FLOAT TANKS	1,413,241		SW Sludge Digestion
1995	2	55	W649	0	93	MOD TO GRIT/ASH PAD	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit
1997	6	55	W650	0	117	REHAB OF PRIM SED TANKS	2,468,594		SW Primary Sedimentation Tanks
1994	12	55	W651	0	116	FURN/INSTAL STOR FAC WHSE BLDG	326,183		SW Warehouse
1997	6	55	W652	0	96	INSTAL SLUDGE TRANSFER PUMP	266,457		SW Sludge Handling & Machine Shop
1997	6	55	W661	0	97	GEN CONST & MECH- AIR FLOAT TA	1,143,729		SW Sludge Digestion
1997	6	55	W663	0	121	REPL VAR SPEED DRIVE DIG SLUD	129,103		SW Sludge Thickener Bldg.
1997	6	55	W675	0	107	INSTL PLANT PF CAPACITORS & SE	179,332		SW Site
1997	6	55	W692	0	93	INSTL INFFLUENT CHANNEL BAR SC	60,581		SW Screen, Blower, Prim. Sludge PS, Grit
1997	6	55	W703	0	124	REPL 6 IN SLUDGE GAS PIPE	0	Retired as of 2022	SW Sludge Gas Facilities
1997	6	55	3038	0	107	ASBESTOS REMOVAL & REPL CEILIN	33,291		SW Site
1994	6	55	P-324	0	107	PLANS & SPECS FOR SW WPC	26,391		SW Site
1998	6	55	P1053	0	107	ENG SERV TO EVALUATE HVAC SYS	0	Retired 2017	SW Site
1997	4	55	P1098	0	107	DESIGN ANAL-SLUD LAGOON -REPAIR	0	Retired 2017	SW Site
1998	6	55	P1125	0	118	REB HVAC-PRELIM TREAT BLDG	0	Retired 2017	SW Preliminary Treatment Building
1998	6	55	P1130	0	107	GEN SERV-SUPPL PWD RESOURCES	0	Retired 2019	SW Site
1998	6	55	P1139	0	107	ENG SERV-DESIGN/CONST HVAC	0	Retired 2019	SW Site
1998	6	55	P1148	0	93	MOD GRIT, SCREENINGS, SCUM DISP	0	Retired 2017	SW Screen, Blower, Prim. Sludge PS, Grit
1996	3	55	W648	0	97	REPL VAR SPEED DRIVE SLUDGE PU	939,380		SW Sludge Digestion
1996	11	55	W653	0	124	REPL OF SLUDGE GAS BURNERS	270,319		SW Sludge Gas Facilities
1996	10	55	W664	0	113	REHAB EFFLUENT PUMP CONTROLS	96,711		SW Effluent PS
1997	6	55	W669	0	109	ELECT-DISSOLVED AIR FLOTATION	676,633		SW Aeration Tanks
1997	6	55	W671	0	124	REHAB-SLUD GAS SYSTEM	162,594		SW Sludge Gas Facilities
1997	2	55	W679	0	107	REPAIR HIGH MAST LIGHT POLES	164,002		SW Site
1997	9	55	W685	0	93	GRIT INCINERATOR BYPASS SYS	0	Retired as of 2024	SW Screen, Blower, Prim. Sludge PS, Grit
1996	11	55	W688	0	97	INSTL SLUD TFR PUMP #2	124,152		SW Sludge Digestion
1997	5	55	W697	0	107	MOD TRAVELING BRIDGE CRANES	196,764		SW Site
0	0	55	W699	0	97	INSTL TWO MECH MIXERS-SLUDG D	0	This item does not appear in the 2002 FAL.	SW Sludge Digestion
1997	2	55	W701	0	114	POLY SILICONE ROOF-ADMIN-PRELI	290,957		SW Admin. Bldg.
1997	9	55	61009	0	107	REMOVE UNDERGRD STORAGE TKS	0	Retired 2019	SW Site
1999	6	55	73005	0	107	MOD PLANT STORM & DRAIN SYS	578,829		SW Site
1998	8	55	73006	0	107	ELECT-WAREHOUSE & ADJ FAC	316,540	Value changed as of 2020	SW Site
1999	6	55	73007	0	124	REPL SLUD GAS PIPING-PHASE 2	0	Retired as of 2022	SW Sludge Gas Facilities
1998	7	55	73011	0	124	REHAB SLDG GAS STOR TK COVER	357,977		SW Sludge Gas Facilities
1998	7	55	73015	0	107	WATERPROOFING OF WAREHOUSE NO2	226,173		SW Site
1998	8	55	P-324	0	107	PLANS & SPECS FOR SW WPC	25,719		SW Site
1998	5	55	W670	0	122	REHAB-SLUD DIG MIXING/RECIRCUL	1,206,239		SW Sludge Digestion Facilities
1998	10	55	W681	0	110	ELEVATING FINAL SED TK FLIGHTS	2,534,789		SW Sedimentation Tanks
1998	10	55	W682	0	107	MOD PLANT DRAIN SYSTEM	281,452		SW Site
1996	11	55	W688	0	97	INSTL SLUD TFR PUMP #2	1,004		SW Sludge Digestion
1997	2	55	W701	0	107	POLY SILICONE ROOF-ADMIN-PRELI	1,018		SW Site
1998	3	55	W705	0	124	INSTL DJG GAS FLOW METER	189,770		SW Sludge Gas Facilities
2001	2	55	70001	0	106	ACCESS CONT & ALARM SYS	834,453	Projects added since the 1999 FAL.	SW General Improvements
1999	2	55	73002	0	99	HVAC-SODIUM HYPOCHLORITE FAC	482,395	Projects added since the 1999 FAL.	SW Chlorination Facilities
1999	2	55	73003	0	99	PLUMB-SODIUM HYPOCHLORITE FAC	84,402	Projects added since the 1999 FAL.	SW Chlorination Facilities
2000	2	55	73004	0	99	ELECT-SODIUM HYPOCHLORITE FAC	179,181	Projects added since the 1999 FAL.	SW Chlorination Facilities
1999	6	55	73005	0	107	MOD PLANT STORM DRAIN SYS	4,699	Projects added since the 1999 FAL.	SW Site
2000	2	55	73007	0	124	REPL SLUDGE GAS PIPING-PHASE 2	0	Projects added since the 1999 FAL. Retired as of 2022.	SW Sludge Gas Facilities
2001	1	55	73008	0	114	CONST-ALT/ENCLOS INT COURT ADM	575,465	Projects added since the 1999 FAL.	SW Admin. Bldg.
2000	1	55	73010	0	114	ELECT-ENCLOSUR INT COURT ADMIN	53,962	Projects added since the 1999 FAL.	SW Admin. Bldg.
2001	6	55	73012	0	124	INSTL-2ND ELECT SERV GAS SLUD	367,651	Projects added since the 1999 FAL.	SW Sludge Gas Facilities
2000	8	55	73022	0	106	ELECT-RENOV SOUTH SIDE	279,718	Projects added since the 1999 FAL.	SW General Improvements
1999	7	55	P-967	0	106	ENG SERV-VARIOUS PROJECTS	0	Retired 2019	SW General Improvements
1998	6	55	P1130	0	106	ENGR SERV TO SUPPL PWD RESOURC	0	Retired 2019	SW General Improvements
2000	6	55	P1139	0	107	ENG SERV-DESIGN/CONST HVAC SYS	0	Retired 2019	SW Site

2001	6	55	P1201	0	106	CONVER OF HALON SUPPRESSION SY	0	Retired 2017	SW General Improvements
2001	6	55	P1220	0	121	ENG SER-EVAL HVAC EQUIP SLD TH	0	Retired 2019	SW Sludge Thickener Bldg.
0	0	55	P1222	0	106	ENG SERV-METCALF & EDDY	0	Retired 2011	SW General Improvements
0	0	55	P1228	0	107	DRIOX PIPING & VALVES UPGRADE	0	Retired 2011	SW Site
2000	9	55	P1240	0	106	G&H-ADD'L ENG DESIGN SERVICES	0	Retired 2017	SW General Improvements
1999	1	55	W634	0	118	REPL HOT WATER CORES-PREM TREA	810,239	Projects added since the 1999 FAL.	SW Preliminary Treatment Building
2000	10	55	W662	0	117	REHAB SCUM PS-PRIM SED TANKS	869,460	Projects added since the 1999 FAL.	SW Primary Sedimentation Tanks
1998	10	55	W673	0	106	COMBINED WITH W680-ROOF-POLY	27,176	Projects added since the 1999 FAL.	SW General Improvements
1998	10	55	W680	0	122	POLY SILICONE ROOF-DIG TK THIC	1,035,182	Projects added since the 1999 FAL.	SW Sludge Digestion Facilities
2000	1	55	W689	0	106	OPERATOR INTERFACE NETWORK	1,422,361	Projects added since the 1999 FAL.	SW General Improvements
2000	2	55	W690	0	119	REHAB INFLUENT PUMPS	440,725	Projects added since the 1999 FAL.	SW Influent PS
1999	1	55	W693	0	93	REPL GRIT PIPING & VALVES	643,391	Projects added since the 1999 FAL.	SW Screen, Blower, Prim. Sludge PS, Grit
1998	11	55	W694	0	106	REHAB 15KV SWITCHGEAR	764,547	Projects added since the 1999 FAL.	SW General Improvements
2000	1	55	W707	0	106	ARCHITECT-RENOV SAMPLE PREP LA	156,349	Projects added since the 1999 FAL.	SW General Improvements
2000	1	55	W708	0	106	MECH/PLUMB-RENOV SAMPLE PREP L	128,438	Projects added since the 1999 FAL.	SW General Improvements
1999	9	55	W709	0	106	ELECT-RENOV SAMPLE PREP LAB	32,599	Projects added since the 1999 FAL.	SW General Improvements
2002	8	55	73001	0	99	INSTL-SODIUM HYPOCHLORITE FAC	0	Projects retired as of 2024	SW Chlorination Facilities
2002	1	55	73013	0	107	INSTL-STBY LIGHT, BATPK, GENERAT	621,892	Projects added since the 2002 FAL.	SW Site
2002	1	55	73017	0	122	REHAB DIGESTER TKS 1 & 2	444,154	Projects added since the 2002 FAL. and Additions in 2019	SW Sludge Digestion Facilities
2002	5	55	73018	0	110	CONCRETE REPAIR-NEW FINAL SED	1,988,080	Projects added since the 2002 FAL.	SW Sedimentation Tanks
2001	10	55	73020	0	106	INSTL - PROGRAMMABLE CONTROLLER	988,779	Value changed in 2020/ Projects added since the 2002 FAL.	SW General Improvements
2003	6	55	73021	0	114	REHAB HVAC - ADMIN	0	Projects added since the 2002 FAL. Retired as of 2022.	SW Admin. Bldg.
2002	2	55	73035	0	96	REHAB-RET SLDG LINE CONTROL SY	361,771	Projects added since the 2002 FAL.	SW Sludge Handling & Machine Shop
0	0	55	MP389	0	104	G&H-DESIGN SLUD DEWTR FAC	0	Retired 2011	SW Elevated Water Tank
0	0	55	91201	0	102	REHAB OF PHONE SYTM- SWWPCP	0	Retired 2012	SW Electrical Substation
2003	12	55	73016	0	114	RENOVATION OFHVAC SYS	2,579,824	Adjusted since 2022 FAL	SW Admin. Bldg.
2003	3	55	73019	0	121	SLDTHK-LO/VOLT.SWITGR,MVCIRC	1,430,815		SW Sludge Thickener Bldg.
2006	4	55	73023	0	116	GEN CONST NEW OFFICES WAREHOUSES	199,641		SW Warehouse
2006	7	55	73024	0	116	HVAC WORK FOR NEW OFFICES-TOILET FA	53,719		SW Warehouse
2007	0	55	73026	0	116	ELECTR WORK FOR NEW OFFICES-TOILET I	102,287		SW Warehouse
2003	12	55	73027	0	114	EMERGREPL FUELOILLINES	0	Retired as of 2024	SW Admin. Bldg.
2003	12	55	73028	0	114	FIBERGLASS DOORS	746,072		SW Admin. Bldg.
2003	8	55	73029	0	106	MECH-REHAB VALVES&ACTUATORS	1,217,328		SW General Improvements
2007	5	55	73031	0	118	ELECTR WORK FOR RENOVATION OF HVAC	2,390,364	Additions in 2019	SW Preliminary Treatment Building
2004	3	55	73032	0	106	ELECT-REHABVALVES & ACTUATORS	113,063	Adjusted since 2022 FAL	SW General Improvements
2004	10	55	73033	0	110	MECH FINAL SED TK SCUM REMOVAL	2,642,660		SW Sedimentation Tanks
2005	1	55	73034	0	110	ELECT FINAL SED TK SCUM REMOVAL	931,411		SW Sedimentation Tanks
2003	10	55	73037	0	123	IMPROVERESIDUAL PAD	691,838	Additions in 2019	SW Composting Facilities
2004	11	55	73038	0	93	REPL SLUICE GATE OPERATORS	720,250	Project edited since the 2020 FAL.	SW Screen, Blower, Prim. Sludge PS, Grit
2005	2	55	73040	0	112	EXT PAINTING CRYOGENIC OXYGEN	418,113		SW Oxygen Supply
2005	4	55	73044	0	116	REPL TRANSFORMERS WAREHOUSE 2	115,559		SW Warehouse
2004	6	55	P1139	0	118	ENGSERV-DESIGN/CONSTHVAC SYS	0	Retired 2011	SW Preliminary Treatment Building
2003	6	55	P1201	0	102	CONVER HALON SUPPRESSION SYS	0	Retired 2017	SW Electrical Substation
2005	6	55	P1225	0	93	REHABPLANTWTRSYS,GRIT PAD 1	0	Retired 2011	SW Screen, Blower, Prim. Sludge PS, Grit
2005	6	55	P1225	0	93	**REHABPLANTWTRSYS,GRIT PAD I**	0	Retired 2019	SW Screen, Blower, Prim. Sludge PS, Grit
2002	6	55	P1225	0	106	ENGSERV-METCALF & EDDY	0	Retired 2019	SW General Improvements
2005	6	55	P1326	0	114	NORTHSIDEHVAC INP,START-UPCE	0	Retired 2017	SW Admin. Bldg.
2005	3	55	P5103095	0	114	Repl Cable and Telephone Systems	0	Retired 2017	SW Admin. Bldg.
2005	3	55	P5109676	0	114	Inst New 25 Pair Cable	0	Retired 2017	SW Admin. Bldg.
1999	4	55	P1188	0	124	ENG STEAM INJECTION PILOT STUDY	0	Retired 2019	SW Sludge Gas Facilities
2006	6	55	V68919662	0	114	REPL PIPES FOR FUEL TANKS	52,132		SW Admin. Bldg.
2007	5	55	72046	0	100	HVAC WORK FOR NEW OFFICES-TOILET FA	0	Retired 2019	SW Office & Equip. Building
2008	1	55	73025	0	116	PLUMBING WORK FOR NEW OFFICES AND	107,345		SW Warehouse
2007	9	55	73030	0	114	HVAC WORK FOR RENOVATION OF THE HV	29,160,535	Additions in 2019	SW Admin. Bldg.
2009	1	55	73036	0	107	Rehab of Plant Water System	1,461,303	Additions in 2019	SW Site
2010	8	55	73039	0	112	MECH. WORK FOR REHAB OF OXYGENATIC	2,282,327	Additions in 2019	SW Oxygen Supply
2008	1	55	73041	0	96	REPLACEMENT OF WASTE SLUDGE PIPES A	641,786		SW Sludge Handling & Machine Shop
2008	7	55	73042	0	110	REHAB PRIMARY SED. TANKS SW	4,331,902		SW Sedimentation Tanks
2009	9	55	73043	0	117	S.W.- Rehab. Power Dist. System at PST (SC11-2	2,244,340	Project edited since the 2020 FAL.	SW Primary Sedimentation Tanks
2011	12	55	73046	0	96	Rehab of Sludge Return Piping	4,853,488		SW Sludge Handling & Machine Shop
2009	11	55	73049	0	117	S.W.- Rehab. of Final Sed. Tanks (SC06-09-08)	7,936,302		SW Primary Sedimentation Tanks
2011	3	55	73050	0	107	Repl of Roadway Lighting	1,415,955		SW Site
2011	2	55	73051	0	124	Replace Sludge Gas Lines	3,720,309	Additions in 2019	SW Sludge Gas Facilities
2009	10	55	73052	0	93	S.W.- Rehab. Grit Collector Tanks (SC11-19-08)	978,444	Additions in 2019	SW Screen, Blower, Prim. Sludge PS, Grit
2014	3	55	73053	0	107	MED AND LOW VOLTAGE SWITCHGR REPL	2,740,250	Value changed in 2020	SW Site
2010	11	55	73054	0	111	Inspect, Test and Calibrate Electrical System	688,454		SW Electrical Bldg.
2011	3	55	73055	0	106	REPLACE DOORS	1,195,181		SW General Improvements
2013	6	55	73056	0	124	WASTE GAS BURNER REHAB-SW	3,144,632	Additions in 2019	SW Sludge Gas Facilities
2013	7	55	73056	0	124	WASTE GAS BURNER REHAB-SW	113,769		SW Sludge Gas Facilities
2013	9	55	73057	0	118	replace 480v switchgear and 208v unit substation-i	1,209,042		SW Preliminary Treatment Building
2014	2	55	73059	0	113	install/slucie gate at effluent pumping station-swwp	100,591	Additions in 2019	SW Effluent PS
2014	4	55	73068	0	107	NEW PERVIOUS FOR PARKING LOT-SWWPC	919,902		SW Site
2016	6	55	73068	0	107	NEW PERVIOUS FOR PARKING LOT-SWWPC	134,629		SW Site
2010	4	55	75021	0	107	70th & Dicks-Rehab. Of Sluice Gat Chamber-Gen	2,154,494	Additions in 2019	SW Site
2016	6	55	75021	0	107	**REHABSLUICEGATECHAMBER-70TH/DICI	98,428	Additions in 2019	SW Site
2010	4	55	75022	0	107	70th & Dicks-Rehab. Of Sluice Gat Chamber-Gen	582,229		SW Site

FY 2026 - FY 2027

1985	8	55	W544
1985	8	55	W544
2008	3	55	P1394
2015	6	55	73039
2015	6	55	73050
2016	6	55	73051
2015	6	55	73055
2016	6	55	73056
2019	5	55	73058
2016	6	55	P5103095
2017	12	55	73070
2017	12	55	73072
2018	8	55	73071
2019	1	55	73088
2021	11	55	73064
2019	4	55	73073
2020	1	55	73075
2024	7	55	73100
-	-	55	

TOTAL SW PLANT ASSETS (Non-WPAP)

PWD EXHIBIT 6

0	107	**STORMWTRDRAINS SLDGCOMP SW**	543,790
0	107	**STORMWTRDRAINS SLDGCOMP SW**	88,525
0	112	REHAB OXYGEN SYS	0
0	112	MECH. WORK FOR REHAB OF OXYGENATIC	157
0	107	Repl of Roadway Lighting	513
0	124	Replace Sludge Gas Lines	36,062
0	106	REPLACE DOORS	52
0	124	WASTE GAS BURNER REHAB-SW	67,968
0	97	Digester Roof Replacement (General) at SWWPC	8,825,367
0	106	**Repl Cable and Telephone Systems **	0
0	119	REPLACE/REHAB INFLUENT SCREW PUMPS	4,692,729
0	95	INSTALL OF PNEUMATIC SYS FOR FLOC TA	2,472,469
0	113	Effluent Pump Addition at SWWPCP	1,316,143
0	97	Digester Roof Replacement (Elec) at SWWPCP	880,910
0	110	Concrete Repairs and Coating of Aeration Tanks a	4,459,615
0	124	Replace Sludge Return Line at Aeration Tanks at S	3,241,094
0	107	Replace Digester Gas Underground Piping and Rel	3,021,466
0	107	Facility Access Gates Electrical Betterment	1,392,117
0	114	General Plant	5,705,359

172,908,748 x

SW Site
SW Site
SW Oxygen Supply
SW Oxygen Supply
SW Site
SW Sludge Gas Facilities
SW General Improvements
SW Sludge Gas Facilities
SW Sludge Digestion
SW General Improvements
SW Influent PS
SW Settling Tanks
SW Effluent PS
SW Sludge Digestion
SW Sedimentation Tanks
SW Sludge Gas Facilities
SW Site
SW Site
SW Admin. Bldg.

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
SWPA2 - SW Plant Assets (WPAP) as of 6/30/2024	P.N. 135647,0100	February 24, 2025 8:18 p.m.					Plant-6

Reference: PWD Fixed Assets 20201228 ver 2.xlsx

Year	Month	Depot	Work Order	WPAP	Plant Function ID	Description	Cost \$	Plant Function
1981	6	55	SD-450-SW	1	112	CYROGENIC OXYGEN SUPPLY SYSTEM	767	SW Oxygen Supply
1982	6	55	SD-450-SW	1	112	OXYGEN SUPPLY & OXYGENATION SY	11,031,650	SW Oxygen Supply
1981	6	55	SD-451-SW	1	122	OXYGEN ACTIVATED SLUDGE SYSTEM	3,004	SW Sludge Digestion Facilities
1982	6	55	SD-451-SW	1	112	OXYGEN SUPPLY&OXYGENATION SYST	3,011	SW Oxygen Supply
1977	1	55	SD-452-SW	1	107	TIMBR PILES&FILL MAT	368,206	SW Site
1977	1	55	SD-452-SW	1	107	RC SNG BBL OTFL CND	1,254,174	SW Site
1978	7	55	SD-453-SW	1	107	STEEL SHEATHING	8,645	SW Site
1978	7	55	SD-453-SW	1	105	RELOC DEWTR LEADER	0	SW Dewatering Facilities
1978	7	55	SD-453-SW	1	107	BROKEN STONE	10,780	SW Site
1978	7	55	SD-453-SW	1	107	ELEC WRK&STW PUMP	13,450	SW Site
1978	7	55	SD-453-SW	1	107	ELEC & TEL DUCTS	22,915	SW Site
1978	7	55	SD-453-SW	1	102	13.2KV PRIM SERV	37,351	SW Electrical Substation
1978	7	55	SD-453-SW	1	107	EXC-LOW IVERT EGLE C	44,730	SW Site
1978	7	55	SD-453-SW	1	109	AERATION TANKS	269,200	SW Aeration Tanks
1978	7	55	SD-453-SW	1	107	REPL SPILLWAY EMBNK	311,917	SW Site
1978	7	55	SD-453-SW	1	107	RIP-RAP	332,579	SW Site
1978	7	55	SD-453-SW	1	110	FINAL TANKS	673,200	SW Sedimentation Tanks
1978	7	55	SD-453-SW	1	107	EMBNK ON&OFF SITE	1,354,136	SW Site
1978	7	55	SD-453-SW	1	107	SITE PREP FOR SWWPCP	3,451,797	SW Site
1978	7	55	SD-453-SW	1	107	EXC & BACKFILL	3,469,083	SW Site
1982	7	55	SD-454-SW	1	108	CONSTR OF COMPRESSOR BLDG	15,868	SW Compressor Bldg.
1980	6	55	SD-454-SW	1	108	CONSTR OF COMPRESSOR BLDG	1,954,899	SW Compressor Bldg.
1980	1	55	SD-455-SW	1	107	HEATING & VENTILATIO	2,649	SW Site
1978	4	55	SD-455-SW	1	107	HEATING & VENTILATIO	273,831	SW Site
1980	6	55	SD-457-SW	1	108	PLMB SYS FOR COMPRESSOR BLDG	63,563	SW Compressor Bldg.
1977	12	55	SD-457-SW	1	108	PLMB SYS FOR COMPRESSOR BLDG	7,315	SW Compressor Bldg.
1981	6	55	SD-458-SW	1	108	COMPRESSOR BLDG ELEC SYSTEM	3,232	SW Compressor Bldg.
1980	6	55	SD-458-SW	1	108	ELEC WORK FOR COMPRESSOR BLDG	818,499	SW Compressor Bldg.
1985	1	55	SD-459-SW	1	109	STRUCT & EQUIP AERATION TANKS	137,758	SW Aeration Tanks
1980	6	55	SD-459-SW	1	109	CONSTR OF AERATION TANKS	11,127,534	SW Aeration Tanks
1980	6	55	SD-460-SW	1	109	HEAT & VENT FOR AERATION TANKS	110,929	SW Aeration Tanks
1980	6	55	SD-461-SW	1	109	PLUMBING FOR AERATION TANKS	85,303	SW Aeration Tanks
1981	6	55	SD-462-SW	1	109	AERATION TANKS ELEC SYSTEM	5,500	SW Aeration Tanks
1980	6	55	SD-462-SW	1	109	ELEC SYST FOR AERATION TANKS	961,595	SW Aeration Tanks
1984	10	55	SD-463-SW	1	110	GEN CONST FINAL SEDIMENTATION	125,913	SW Sedimentation Tanks
1980	6	55	SD-463-SW	1	110	CONST OF SEDIMENTATION TANKS	21,833,411	SW Sedimentation Tanks
1980	6	55	SD-464-SW	1	110	HEAT & VENT SYS FOR SED TANKS	163,987	SW Sedimentation Tanks
1979	6	55	SD-465-SW	1	107	ADDITIONAL ENGINEER	1,684	SW Site
1979	6	55	SD-465-SW	1	110	PLUMB SYS-SED TANKS	115,630	SW Sedimentation Tanks
1980	6	55	SD-465-SW	1	110	PLMB SYST FOR FINAL SED TANKS	20,636	SW Sedimentation Tanks
1980	6	55	SD-466-SW	1	117	ELEC SYS FOR SEDIMENTATION TAN	1,799,644	SW Primary Sedimentation Tanks
1981	6	55	SD-467-SW	1	113	GEN CONSTR OF EFFLUENT PMP STA	57,193	SW Effluent PS
1980	6	55	SD-467-SW	1	113	CONST EFFLUENT PUMPING STAT	3,529,235	SW Effluent PS
1985	4	55	SD-467-SW	1	113	STRUCT&EQUIP-EFFLUENT PUMP STA	35,668	SW Effluent PS
1980	6	55	SD-468-SW	1	113	HEAT/VENT FOR EFFLUENT PP ST	176,714	SW Effluent PS
1980	6	55	SD-469-SW	1	113	PLUMB FOR EFFLUENT PUMP ST	33,077	SW Effluent PS
1985	1	55	SD-470-SW	1	113	ELEC SYSTEM EFFLUENT PUMP STAT	35,550	SW Effluent PS
1980	6	55	SD-470-SW	1	113	ELEC SYS EFFLUENT PUMP ST	734,277	SW Effluent PS
1982	6	55	SD-471-SW	1	114	GEN CONSTR ADMIN BLDG SWWPCP	14,551	SW Admin. Bldg.
1980	6	55	SD-471-SW	1	114	CONST OF ADMIN BLDG	1,786,399	SW Admin. Bldg.
1983	3	55	SD-472-SW	1	114	HEAT & VENT ADMIN BLDG & PLAZA	7,206	SW Admin. Bldg.
1980	6	55	SD-472-SW	1	107	ADMIN. BLDG. SWWPCP HVAC	214,254	SW Site
1980	6	55	SD-473-SW	1	114	PLMB SYS FOR ADMIN BLDG	190,002	SW Admin. Bldg.
1981	6	55	SD-474-SW	1	114	ADMIN BLDG&PLAZA AREA ELEC SYS	2,014	SW Admin. Bldg.
1980	6	55	SD-474-SW	1	114	ADMIN BLDG&PLAZA ELEC SYS	249,208	SW Admin. Bldg.
1983	4	55	SD-474-SW	1	114	ADMIN BLDG&PLAZA AREA ELEC SYS	8,669	SW Admin. Bldg.
1983	10	55	SD-475-SW	1	115	GEN CONST - SHOP & MAINT BLDG	160,398	SW Shop & Maintenance Bldg.
1980	6	55	SD-475-SW	1	115	CONST OF SHOP & MNTNANCE BLDS	1,540,602	SW Shop & Maintenance Bldg.
1984	6	55	SD-476-SW	1	115	HEAT/VENT - SHOP & MAINT BLDGS	1,019	SW Shop & Maintenance Bldg.
1980	6	55	SD-476-SW	1	115	HEAT/VENT SHOP & MAINT BLDS	431,533	SW Shop & Maintenance Bldg.
1980	6	55	SD-476-SW	1	115	HEAT/VENT SHOP & MAINT BLDS	156,304	SW Shop & Maintenance Bldg.
1980	6	55	SD-477-SW	1	115	PLMB SYS FOR SHOP & MAINT BLDG	136,019	SW Shop & Maintenance Bldg.
1981	6	55	SD-478-SW	1	115	SHOP&MAINT BLDG ELEC SYSTEM	12,855	SW Shop & Maintenance Bldg.
1980	6	55	SD-478-SW	1	115	ELEC SYS FOR SHOP & MAINT BLDG	200,315	SW Shop & Maintenance Bldg.
1982	6	55	SD-479-SW	1	116	STRUCT&MECHAN-WAREHSE&OTHR FAC	5,888	SW Warehouse
1980	6	55	SD-479-SW	1	116	MECH WORK FOR WAREHOUSE	1,261,584	SW Warehouse
1980	6	55	SD-480-SW	1	116	HEAT & VENT WORK AT WAREHOUSE	121,239	SW Warehouse
1982	12	55	SD-481-SW	1	115	PLUMB WORK AT SW WAREHOUSE	2,076	SW Shop & Maintenance Bldg.
1980	6	55	SD-481-SW	1	116	PLUMB WORK AT SW WAREHOUSE	45,161	SW Warehouse

1985	4	55	SD-482-SW	1	111	ELEC SYS WAREHOUSE,OTHER FACIL	11,271		SW Electrical Bldg.
1980	6	55	SD-482-SW	1	116	ELEC WORK AT SW WAREHOUSE	120,992		SW Warehouse
1978	6	55	SD-484-SW	1	111	CONSTR OF ELEC BLDG	486,415		SW Electrical Bldg.
1983	5	55	SD-485-SW	1	111	HEAT & VENT ELECTRICAL BLDG	16,368		SW Electrical Bldg.
1979	6	55	SD-485-SW	1	111	HEAT & VENT FOR SW ELEC BLDG	99,119		SW Electrical Bldg.
1979	6	55	SD-486-SW	1	111	PLMB SYS FOR NEW ELEC BLDG	27,276		SW Electrical Bldg.
1981	5	55	SD-486-SW	1	111	PLMB SYS FOR ELEC BLDG	1,700		SW Electrical Bldg.
1982	1	55	SD-487-SW	1	111	ELECTRICAL SYS NEW ELEC BLDG	24,840		SW Electrical Bldg.
1979	6	55	SD-487-SW	1	111	ELEC WORK FOR NEW ELEC BLDG	851,022		SW Electrical Bldg.
1985	3	55	SD-488-SW	1	117	STRUCT & EQUIP PRIM SED TANKS	5,984,416	Value changed from 1999 FAL	SW Primary Sedimentation Tanks
1980	6	55	SD-492-SW	1	104	ELEVATED STORAGE TANK	200,306		SW Elevated Water Tank
1980	6	55	SD-492-SW	1	104	ELEVATED STORAGE TANK FOUNDATI	66,768		SW Elevated Water Tank
1984	10	55	SD-496-SW	1	118	PLUMBING - PRELIM TREAT BLDG	399,136		SW Preliminary Treatment Building
1985	6	55	SD-498-SW	1	119	STRUCT & EQUIP INFLU PUMP STAT	4,029,646		SW Influent PS
1980	6	55	SD-502-SW	1	120	CONST SCUM CONCENTRATION BLDG	701,564	Value changed from 1999 FAL	SW Scum Concentration Bldg.
1982	12	55	SD-503-SW	1	120	HEAT/VENT SCUM CONCENT BLDG	104,649		SW Scum Concentration Bldg.
1985	3	55	SD-504-SW	1	120	PLUMBING-SCUM CONCENTRATION BL	1,300		SW Scum Concentration Bldg.
1980	6	55	SD-504-SW	1	120	PLUMB SCUM CONCENTRATION BLDG	49,003		SW Scum Concentration Bldg.
1980	6	55	SD-506-SW	1	121	CONST SLUDGE THICKNER BLDG	9,906,146	Value changed from 1999 FAL	SW Sludge Thickener Bldg.
1982	11	55	SD-507-SW	1	121	HEATING VENT SLUDGE THICK BLDG	65,239		SW Sludge Thickener Bldg.
1980	6	55	SD-507-SW	1	121	HEATING VENT SLUDGE THICK BLDG	1,848,517		SW Sludge Thickener Bldg.
1980	6	55	SD-508-SW	1	121	PLUMB SLUDGE THICKNER BLDG	295,057		SW Sludge Thickener Bldg.
1984	2	55	SD-511-SW	1	122	HEAT/VENT - SLUDGE DIGEST FACI	1,078,961		SW Sludge Digestion Facilities
1983	4	55	SD-523-SW	1	106	LANDSCAPE & MISCELLANEOUS WORK	85,803		SW General Improvements
1980	6	55	SD-523-SW	1	107	LANDSCAPE & MISCELLANEOUS WORK	2,371,971		SW Site
1983	8	55	SD-524-SW	1	107	ELEC WRK FOR ROADS,SEWERS,ETC	210,285		SW Site
1984	11	55	SD-525-SW	1	107	GEN CONST-ROAD,STRM SWR,LND SC	1,510,776		SW Site
1985	6	55	SD-526-SW	1	107	ELECTRICAL 4 ROADS,STORM SEWR	343,905		SW Site
1984	11	55	SD-531-SW	1	124	STRUCT & EQUIP SLUDGE GAS FACI	6,245,739	Value changed from 1999 FAL	SW Sludge Gas Facilities
1985	4	55	SD-532-SW	1	124	HEAT, VENT-SLUDGE GAS FACILITY	1,332,722		SW Sludge Gas Facilities
1984	3	55	SD-533-SW	1	124	PLUMBING 4 SLUDGE GAS FACILITY	142,600	Partial Retirement as of 2024 FAL	SW Sludge Gas Facilities
1985	4	55	SD-534-SW	1	124	ELECTRICAL-SLUDGE GAS FACILITY	689,576		SW Sludge Gas Facilities
1980	6	55	SD-535-SW	1	109	PHASE 5 AER TNK PLUMBING	73,072		SW Aeration Tanks
1987	6	55	W458	1	108	ELEC SYSTEM-COMPRESSOR BLDG	57,426		SW Compressor Bldg.
1997	6	55	W458	1	108	ELECT- COMPRESSOR BLDG	0	This item does not appear in the 2002 FAL.	SW Compressor Bldg.
1987	6	55	W460	1	109	HEAT,VENT- AERATION TANKS	13,083		SW Aeration Tanks
1987	6	55	W461	1	109	PLUMBING - AERATION TANKS	1,705		SW Aeration Tanks
1989	6	55	W461	1	109	PLUMBING - AERATION TANKS	28,559		SW Aeration Tanks
1986	9	55	W462	1	109	ELECTRIC-AERATION TANKS	17,590		SW Aeration Tanks
1987	6	55	W466	1	117	ELECTRIC-SEDIMENTATION TNKS	62,817		SW Primary Sedimentation Tanks
1987	6	55	W468	1	113	HEAT,VENT - EFFLUENT PUMP STAT	2,697		SW Effluent PS
1989	11	55	W468	1	113	HEAT,VENT - EFFLUENT PUMP STAT	32,589		SW Effluent PS
1987	6	55	W469	1	113	PLUMBING - EFFLUENT PUMP STATI	0	Retired 2019	SW Effluent PS
1987	6	55	W471	1	114	GEN CONSTR ADMIN BLDG & PLAZA	0	Retired 2019	SW Admin. Bldg.
1997	6	55	W473	1	114	PLUMB SYS FOR ADMIN BLDG	0	This item does not appear in the 2002 FAL.	SW Admin. Bldg.
1986	9	55	W478	1	115	ELECTRIC-SHOP & MAINT BLDG	7,042		SW Shop & Maintenance Bldg.
1986	4	55	W489	1	117	HEAT & VENT - PRIM SEDIMEN TKS	29,462		SW Primary Sedimentation Tanks
1986	4	55	W490	1	117	PLUMBING-PRIMARY SEDIMENTATION	48,289		SW Primary Sedimentation Tanks
1987	6	55	W491	1	117	ELEC SYS-PRIMARY SEDIMENT TANK	762,088		SW Primary Sedimentation Tanks
1989	6	55	W491	1	117	ELEC SYS-PRIMARY SEDIMENT TANK	22,559		SW Primary Sedimentation Tanks
1987	6	55	W493	1	104	ELECTRIC FOR ELEVATED TANKS	34,365		SW Elevated Water Tank
1986	5	55	W494	1	118	STRUCT & EQUIP PRELIM TREAT BL	13,758,383		SW Preliminary Treatment Building
1987	6	55	W495	1	118	HEAT,VENT-PRELIM TREAT BLDG	2,051,426		SW Preliminary Treatment Building
1988	3	55	W495	1	118	HEAT/VENT PRELIMINARY TREAT BL	48,058		SW Preliminary Treatment Building
1987	3	55	W497	1	118	ELECT-PRELIMIN TREATMENT BLDG	2,337,574		SW Preliminary Treatment Building
1987	1	55	W499	1	119	HEAT/VENT-INFLUENT PUMPING STA	257,570		SW Influent PS
1987	1	55	W500	1	119	PLUMBING-INFLUENT PUMP STATION	16,657		SW Influent PS
1987	1	55	W500	1	119	PLUMBING-INFLUENT PUMP STATION	55,771		SW Influent PS
1986	5	55	W501	1	119	ELEC - INFLUENT PUMPING STAT	586,635		SW Influent PS
1985	8	55	W502	1	120	STRUCT&EQUIP-SCUM CONCENT BLDG	0	Retired as of 2024 FAL	SW Scum Concentration Bldg.
1986	2	55	W505	1	120	ELEC WORK - SCUM CONCENT BLDG	0	Retired as of 2024 FAL	SW Scum Concentration Bldg.
1985	8	55	W506	1	121	STRUCT&EQUIP SLDG THICKENING B	295,612		SW Sludge Thickener Bldg.
1985	8	55	W506	1	121	STRUCT&EQUIP SLDG THICKENING B	525,535		SW Sludge Thickener Bldg.
1987	1	55	W508	1	121	PLUMBING-SLUDGE THICKENER BLDG	68,147		SW Sludge Thickener Bldg.
1987	6	55	W509	1	121	ELECTRICAL-SLUDGE THICKENER BL	466,954	Value changed from 1999 FAL	SW Sludge Thickener Bldg.
1991	6	55	W510	1	122	STRUCT&MECH-SLUDGE DIGESTION F	1,925		SW Sludge Digestion Facilities
1993	4	55	W510	1	122	STRUCT&MECH-SLUDGE DIGESTION F	113,127		SW Sludge Digestion Facilities
1987	6	55	W510	1	122	STRUCT&MECH -SLUDGE DIGESTION	13,255,875	Value changed from 1999 FAL	SW Sludge Digestion Facilities
1987	6	55	W512	1	122	PLUMBING-SLUDGE DIGESTION FACI	394,748		SW Sludge Digestion Facilities
1989	6	55	W512	1	122	PLUMBING-SLUDGE DIGESTION FACI	6,951		SW Sludge Digestion Facilities
1986	9	55	W513	1	122	ELECTRIC-SLUDGE DIGESTION FACI	1,210,139		SW Sludge Digestion Facilities
1987	6	55	W518	1	93	STRUCT&MECH-GRIT&ASH TRNS STAT	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit
1988	6	55	W518	1	93	STRUCT&MECH-GRIT&ASH TRNS STAT	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit
1989	6	55	W518	1	93	STRUCT&MECH-GRIT&ASH TRNS STAT	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit
1989	10	55	W518	1	93	STRUCT&MECH-GRIT&ASH TRNS STAT	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit
1987	6	55	W519	1	93	HEAT,VENT-GRIT&ASH TRANS STATI	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit

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1991	4	55	W519	1	93	HEAT,VENT-GRIT&ASH TRANS STATI	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit	
1987	6	55	W520	1	93	PLUMBING-GRIT&ASH TRANS STATIO	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit	
1988	6	55	W520	1	93	PLUMBING-GRIT&ASH TRANS STATIO	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit	
1989	6	55	W520	1	93	PLUMBING-GRIT&ASH TRANS STATIO	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit	
1987	6	55	W521	1	93	ELECTRICAL-GRIT&ASH TRANS STAT	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit	
1988	3	55	W521	1	93	ELECTRICAL-GRIT&ASH TRANS STATIO	0	Retired as of 2022	SW Screen, Blower, Prim. Sludge PS, Grit	
1987	6	55	W522	1	114	COMPUT MONITOR&CONTROL SYSTEM	0	Value changed from 1999 FAL.	SW Admin. Bldg.	
1988	6	55	W522	1	114	COMPUT MONITOR&CONTROL SYSTEM	0	This item does not appear in the 2007 FAL.	SW Admin. Bldg.	
1989	6	55	W522	1	114	COMPUT MONITOR&CONTROL SYSTEM	0	This item does not appear in the 2007 FAL.	SW Admin. Bldg.	
1988	6	55	W527	1	122	STRUCT&MECH-MOD SLUDGE FACILIT	866,250		SW Sludge Digestion Facilities	
1989	6	55	W527	1	122	STRUCT&MECH-MOD SLUDGE FACILIT	31,299		SW Sludge Digestion Facilities	
1987	6	55	W527	1	122	STRUCT & MECH-MOD SLUDGE FACIL	14,487,839		SW Sludge Digestion Facilities	
1987	6	55	W528	1	122	HEAT,VENT-MOD SLUDGE FACILITIE	1,288,838		SW Sludge Digestion Facilities	
1988	2	55	W528	1	96	HEAT & VENT MODIFY SLUDGE FACI	8,863		SW Sludge Handling & Machine Shop	
1987	6	55	W529	1	122	PLUMBING-MOD SLUDGE FACILITIES	451,693		SW Sludge Digestion Facilities	
1987	8	55	W529	1	122	PLUMBING-MOD SLUDGE FACILITIES	3,371		SW Sludge Digestion Facilities	
1987	6	55	W530	1	122	ELECTRICAL-MOD SLUDGE FACILITI	2,767,705		SW Sludge Digestion Facilities	
1987	10	55	W530	1	122	ELECTRICAL-MOD SLUDGE FACILITI	140,639		SW Sludge Digestion Facilities	
1997	6	55	W530	1	122	ELECTRICAL-MOD SLUDGE FACILITY	0	This item does not appear in the 2002 FAL.	SW Sludge Digestion Facilities	
1993	6	55	W556	1	107	STORM SEWERS, LANDSCAPING, ETC	2,416,153		SW Site	
1993	9	55	W556	1	107	STORM SEWERS, LANDSCAPING, ETC	6,953		SW Site	
1991	6	55	W557	1	107	STORM SEWERS, LANDSCAPING, ETC	204,748		SW Site	
TOTAL SW PLANT ASSETS (WPAP)							172,060,854	x		
TOTAL SW PLANT ASSETS							344,969,602			
							344,969,602	0		

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
SEPA1 - SE Plant Assets (Non-WPAP) as of 6/30/2024	P.N. 135647,0100	February 24, 2025 8:18 p.m.					Plant-7

Reference: PWD Fixed Assets 202011228 ver 2.xlsx

Year	Month	Depot	Work Order	Non-WPAP	Plant Function ID	Description	Cost \$	Plant Function
1996	6	56	1698	0	138	GALLERY LIGHTING IMP	4,607	SE Site
1996	6	56	2897	0	138	INST TANK MONITORING/LEAK DETE	54,737	SE Site
1996	6	56	E235	0	138	LEAKAGE MONITORING/TELEMTRY-1	27,995	SE Site
1996	6	56	E237	0	138	SEPTAGE TFR STATION	45,062	SE Site
1996	6	56	E257	0	138	YARD PIPING	46,944	SE Site
1996	6	56	E264	0	126	GEN-SCREENING GRIT FAC & TFR S	56,444	SE Main PS
1996	6	56	E286	0	138	GEN-SLUDGE HANDLING FAC	9,311	SE Site
1996	6	56	E291	0	131	HVAC- WAREHOUSE & STORAGE FAC	5,741	SE Storage Bldg.
0	0	56	E306	0	138	AIR COND OF ELEC SUBSTATIONS	0	SE Site
1996	6	56	E309	0	138	COMBINED SEWER OVERFLOW PROJE	43,134	SE Site
1995	8	56	E314	0	138	SWITCHGEAR TEST & REHAB	40,249	SE Site
1997	6	56	E316	0	139	SLUD COLL EQUIP-PRIM SED TANKS	1,217,759	SE Primary Sedimentation Tanks
1997	6	56	E319	0	138	REPL LV SWITCHGEAR CIRCUIT BKR	206,658	SE Site
1996	6	56	G238	0	127	GRIT STORAGE AREA	21,217	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
1996	6	56	G239	0	131	GEN -EQUIP STORAGE BLDG	10,241	SE Storage Bldg.
1991	5	56	G303	0	131	GEN CONST-EQUIP STORAGE BLDG	584,110	SE Storage Bldg.
1990	10	56	G304	0	131	MECHANICAL-EQUIP STORAGE BLDG	110,918	SE Storage Bldg.
1991	5	56	G305	0	131	ELECTRICAL-EQUIP STORAGE BLDG	111,737	SE Storage Bldg.
1996	4	56	G307	0	132	SLUD TRSF PUMP SEAL WTR SYS	528,525	SE Sludge Force Main to SW Plant
1991	3	56	G308	0	127	NEW GRIT STORAGE	137,388	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
1976	1	56	M98	0	138	TEST BORING-VAR LOC	0	SE Site
1995	5	56	N729	0	138	RELOC OF RPZ BACKFLOW PRE	95,046	SE Site
1972	5	56	P-295	0	138	ENGR SERVICES	0	Retired 2017
1975	2	56	P-323	0	138	DESIGN FOR SE WPCP	0	Retired 2019
1976	1	56	P-332	0	138	SOIL INVESTIGATION	0	Retired 2017
1978	9	56	P-357	0	138	ENGR SERV-ADVCE,CONSULT,OPER	0	Retired 2011
1990	6	56	P-357	0	138	ADVCE,CONSULT&STUDI	0	Retired 2017
0	0	56	P-455	0	127	DESIGN ADMINISTRATIVE COMPLEX	0	This item does not appear in the 2002 FAL.
1989	6	56	P-484	0	127	CPM SCHEDULING SERVICE	2,930,341	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
1988	8	56	PV07930	0	138	ELECTRIC SERVICE LINE	5,032	SE Site
1986	12	56	PV09054	0	138	GEN CONST & MECH WORK	13,230	SE Site
1987	6	56	PV39897	0	131	NEW ROOFING - WAREHOUSE BLDG	10,140	SE Storage Bldg.
1986	6	56	PV41701	0	138	GEN CONST & MECH WORK	87,562	SE Site
1951	6	56	SD-101-SE	0	132	INTERCEPTING SEWER	2,476,035	SE Sludge Force Main to SW Plant
1951	3	56	SD-105-SE	0	132	INTERCEPTING SEWER	1,847,598	SE Sludge Force Main to SW Plant
1952	4	56	SD-106-SE	0	138	48IN RC PIPE	117,581	SE Site
1952	4	56	SD-106-SE	0	138	EXCAVATION&PILES	274,702	SE Site
1953	9	56	SD-112-SE	0	138	COLL SYS INTERCEPT C	74,173	SE Site
1956	10	56	SD-114-G	0	138	ELEC INSTL	29,103	SE Site
1955	6	56	SD-114-SE	0	138	COLL SYS INTERCEP SE	3,417,035	SE Site
0	0	56	SD-140-SE	0	138	EFFL&STORMWTR COND-EXCAV DREDG	0	This item does not appear in the 2002 FAL.
1955	11	56	SD-141-SE	0	138	50000 GAL WTR TANK	0	Retired as of 2024 FAL
0	0	56	SD-145-GO	0	138	LADDER SAFETY DEVICE-WATR STOR	0	This item does not appear in the 2002 FAL.
0	0	56	SD-156-GO	0	138	CNTRL CONDU-SEWPCP	0	This item does not appear in the 2002 FAL.
0	0	56	SD-165-GO	0	138	F&I ELEC CONT-CRANE	0	This item does not appear in the 2002 FAL.
0	0	56	SD-165-GO	0	138	F&I ELEC CONTR-CRANE	0	This item does not appear in the 2002 FAL.
0	0	56	SD-198-SE	0	138	2 TON CRANE	0	This item does not appear in the 2002 FAL.
1969	7	56	SD-198-SE	0	138	CONCRETE PILES	7,964	SE Site
1969	7	56	SD-198-SE	0	131	CONSTR OF EQUIP BLDG	100,703	SE Storage Bldg.
0	0	56	SD-207-SEO	0	127	HOTWTR HEAT-NEW OFF-TOILET-LOC	0	This item does not appear in the 2003 FAL.
1970	6	56	SD-208-SEO	0	131	PLUMBING FOR EQUIP BLDG	11,774	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
0	0	56	SD-209-SEO	0	127	GEN CONSTR-NEW OFFIC	0	This item does not appear in the 2002 FAL.
0	0	56	SD-211-SEO	0	138	ARC ELECT LIGHT-EQUIPMENT BLDG	0	This item does not appear in the 2002 FAL.
0	0	56	SD-214-SE	0	129	PLUMBING-GREASE BURNER BLDG	0	This item does not appear in the 2002 FAL.
0	0	56	SD-224-SEO	0	128	INST-BTRFLY VALV-FLOC TANKS	0	This item does not appear in the 2002 FAL.
1983	4	56	SD-230-SE	0	138	HIGH MST,LOW LEV STREET LIGHTI	4,300	SE Site
1980	6	56	SD-230-SE	0	138	HIGHMAST&STREET LEVEL LIGHT-SE	128,084	SE Site
1997	6	56	72009	0	127	REPL GRIT CHANNEL SLUICE GATE	79,927	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
1997	7	56	E310	0	127	REHAB GRIT TRANSPORT SY	0	Retired 2011
0	0	56	E311	0	133	REPL LIQUID CHLORINE LINES	0	Value changed from 1999 FAL
1997	8	56	E318	0	140	INSTL SLUDGE COLL EQUIP-FINAL	0	This item does not appear in the 2022 FAL. Retired in 2021
1998	6	56	P1148	0	127	MOD GRIT, SCREENINGS, SCUM DIS	0	Retired 2017
1999	6	56	70003	0	138	HIGH MAST LIGHTING SYS OVERHAU	0	This item does not appear in the 2022 FAL. Retired in 2021
1998	8	56	72000	0	127	REPL SLUICE GATES	182,364	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
1999	2	56	72002	0	126	REPL LOW/VOLT SWITCHGEAR-IPS-S	182,715	SE Main PS
0	0	56	72010	0	127	EMERG REPR-INFLUENT BAR RACK	0	This item does not appear in the 2002 FAL.
2000	3	56	70003	0	138	HIGH MAST LIGHTING SYS OVERHAU	0	This item does not appear in the 2022 FAL. Retired in 2021
1998	8	56	72000	0	127	REPL SLUICE GATES	1,392	Projects added since the 1999 FAL.
2001	2	56	72001	0	138	REFURBISING ELEVATED STEEL WTR	367,143	Projects added since the 1999 FAL.

2000	12	56	72004	0	138	GEN CONST-ADMIN/MAINT BLDG	874,832	Projects added since the 1999 FAL.	SE Site
2000	9	56	72005	0	138	HVAC WORK-ADMIN/MAINT BLDG	182,943	Projects added since the 1999 FAL.	SE Site
2000	9	56	72006	0	138	PLUMB-ALTERATIONS ADMIN/MAINT	105,580	Projects added since the 1999 FAL.	SE Site
2000	8	56	72007	0	138	ELECT-ALTER ADMIN/MAINT BLDG	194,554	Projects added since the 1999 FAL.	SE Site
1998	9	56	E315	0	134	REHAB INFLUENT PUMPS	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Influent PS
1998	7	56	E317	0	136	EXT PAINTING-CRYOGENIC OXYGEN	0	Retired 2011	SE Aeration Tanks
1999	7	56	P-967	0	138	ENG SERV-VARIOUS PROJECTS	0	Retired 2019	SE Site
2001	6	56	P1198	0	133	ENG DESIGN SERV SOD HYPOCHLORI	0	Retired 2011	SE Main Effluent Conduit
2001	6	56	P1201	0	138	CONVER HALON SUPPRESSION SYS	0	Retired 2011	SE Site
2002	6	56	P1225	0	138	ENG SERV-METCALF & EDDY	0	Retired 2019	SE Site
2002	6	56	P1226	0	138	ENG SERV-HAZEN & SAWYER	0	Retired 2019	SE Site
2002	3	56	72003	0	138	ACCESS CONT & ALARM SYS	714,370	Projects added since the 2002 FAL.	SE Site
2001	12	56	72008	0	136	REPL CHANNEL/AERATION AIR BLOW	1,279,953	Projects added since the 2002 FAL.	SE Aeration Tanks
2002	5	56	72017	0	136	ELECT-CHANNEL/AERATION AIR BLO	352,275	Projects added since the 2002 FAL.	SE Aeration Tanks
2001	12	56	72025	0	127	MECH REHAB GRIT COLL SCREW CON	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
2002	8	56	72027	0	138	CONST/APPURT-PREFAB BLDG-SWITC	320,128	Projects added since the 2002 FAL.	SE Site
2002	7	56	72028	0	138	MECH/APPURT-PREFAB BLDG-SWITC	73,267	Projects added since the 2002 FAL.	SE Site
2002	8	56	80003	0	138	LIGHTING EFFICIENCY IMP	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
2003	6	56	P1201	0	138	CONVER HALON SUPPRESSION SYS	0	Retired 2011	SE Site
2003	12	56	72011	0	138	INSTLNEWDIST CONTSYS	2,998,664		SE Site
2003	11	56	72018	0	140	REPL PRIMSLUD TRF PUMPS	0	Retired 2016	SE Final Sedimentation Tanks
2003	1	56	72019	0	126	ELECT-REPL EXIST PRIMPUMPS	0	Retired 2016	SE Main PS
2003	2	56	72020	0	127	HVAC RENOV-IPS,SCREEN,GRIT FAC	573,129	Additions in 2019	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
2007	0	56	72021	0	128	GEN CON- SODHYDRO FACILITIES WTR DE	2,226,039		SE Settling Tanks & Flocculation Channel
2005	11	56	72022	0	128	ELECT SOD HYPOCHLORITE FAC	161,493		SE Settling Tanks & Flocculation Channel
2006	2	56	72023	0	128	HVAC SOD HYPOCHLORITE FAC	198,415		SE Settling Tanks & Flocculation Channel
2005	6	56	72024	0	128	PLUMB SOD HYPOCHLORITE FAC	138,953		SE Settling Tanks & Flocculation Channel
2003	6	56	72026	0	135	REPL LVSWITCHGEAR EFFLUENTPS	550,890		SE Effluent PS
2002	11	56	72029	0	138	ELECT-PREFAB BLDG-SWITCHGEAR	300,319		SE Site
2004	12	56	72030	0	136	REHAB COMP/MONITOR CONT AERATI	1,563,504		SE Aeration Tanks
2003	12	56	72031	0	127	GRIT PAD IMPROVEMENTS	321,761		SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
2003	10	56	72034	0	134	NEWPRECASTCONCRETE-SAMPLING	65,981		SE Influent PS
2004	4	56	72036	0	138	INSPEC/CALIBRAT-ELECTPW SYS	281,446		SE Site
2005	5	56	72037	0	134	REPL INFLUENT PUMP CONTROLS	507,946	Additions in 2019	SE Influent PS
2005	2	56	72041	0	138	REPL WINDOWS VAR BLDGS	743,305		SE Site
2005	4	56	72042	0	138	HVAC WK COMPRESSOR	552,453	Additions in 2019	SE Site
2007	0	56	72046	0	127	TELEPHONE LINES - SEWPCP	0	Retired 2011	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
2005	5	56	72047	0	138	MOD PLANT RDS TRUCK ACCESS	288,512		SE Site
1998	1	56	E313	0	139	PRIM SED-SLIDE GATES,REHAB FLO	450,981		SE Primary Sedimentation Tanks
2004	6	56	P1198	0	128	ENGDESIGN SER HYPOCHLORITE	0	Retired 2019	SE Settling Tanks & Flocculation Channel
2005	6	56	P1326	0	138	BURNSENG-PRE-CONSTSERVICES	0	Retired 2011	SE Site
2005	6	56	P1225	0	141	ENGSERV-SCUMREMOVAL	0	Retired 2011	SE Scum Concentration Facility
2005	6	56	P1226	0	127	HAZEN-REPAIR GRITEJECTORS	0	Retired 2011	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
2005	1	56	P1229	0	141	RENEWSCUM TROUGHS FINAL TKS	0	Retired 2011	SE Scum Concentration Facility
2004	12	56	P4115136	0	138	Commun and Control Telecom	0	Retired 2011	SE Site
2004	11	56	P5108029	0	138	Telecom Commun Control	0	Retired 2011	SE Site
2004	12	56	P5103093	0	138	Telecom Commun Control	0	Retired 2011	SE Site
2004	9	56	V16321618	0	138	Inst Telecom Equip	11,701		SE Site
2004	9	56	V16657618	0	138	Inst Telecom Equip	33,575	Partial Retirement as of 2024 FAL	SE Site
2004	10	56	V25354618	0	138	Inst Telecom Equip	38,164	Partial Retirement as of 2024 FAL	SE Site
2007	2	56	71074	0	128	GEN CON- SODHYDRO FACILITIES WTR DE	0	Retired 2016	SE Settling Tanks & Flocculation Channel
2008	7	56	72038	0	140	Renew Scum Pipes in Final Tanks - SE	1,879,207	Additions in 2019	SE Final Sedimentation Tanks
2009	12	56	72044	0	127	GEN. AND MECH WORK FOR REHAB OF GR	2,457,213	Additions in 2019	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
2008	3	56	72045	0	138	Electric & Instrumentation Work	1,045,687		SE Site
2007	8	56	72048	0	134	MODIFICATIONS TO THE ROTARY BRIDGE	257,520		SE Influent PS
2008	3	56	72050	0	138	EXPANSION JOINT REPAIRS AND GALLERY	1,001,897		SE Site
2009	11	56	72053	0	138	GENERAL CONSTRUCTION AND MECHANIC	3,073,634	Additions in 2019	SE Site
2008	5	56	72054	0	139	REHAB. OF PRIMARY SEDIMENTATION TAN	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Primary Sedimentation Tanks
2009	10	56	72055	0	138	Electric for Haul Improvements	339,598	Additions in 2019	SE Site
2010	4	56	72060	0	138	REPLACEMENT OF LOW VOLTAGE SWITCH	326,473		SE Site
2010	1	56	72061	0	128	Rehab Of Sodium Hypochlorite Mixing Chamber	931,701	Additions in 2019	SE Settling Tanks & Flocculation Channel
2011	2	56	72063	0	127	Rehab of Grit Tanks	2,116,374	Project edited since the 2020 FAL.	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
2001	6	56	P1198	0	128	**ENGDESIGN SERV/SODHYPOCHLORI**	0	Retired 2019	SE Settling Tanks & Flocculation Channel
2005	6	56	P1225	0	140	**ENGSERV-SCUMREMOVAL **	0	Retired 2019	SE Final Sedimentation Tanks
2005	6	56	P1226	0	127	**HAZEN-REPAIR GRITEJECTORS **	0	Retired 2019	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
2005	1	56	P1229	0	140	**RENEWSCUM TROUGHS FINAL TKS **	0	Retired 2019	SE Final Sedimentation Tanks
2005	6	56	P1326	0	138	**BURNSENG-PRE-CONSTSERVICES **	0	Retired 2017	SE Site
1978	9	56	P-357	0	138	**ADVICE,CONSULT&STUDI **	0	Retired 2017	SE Site
2004	12	56	P4115136	0	138	**Commun and Control Telecom **	0	Retired 2017	SE Site
2004	12	56	P5103093	0	138	**Telecom Commun Control **	0	Retired 2017	SE Site
2004	11	56	P5108029	0	138	**Telecom Commun Control **	0	Retired 2017	SE Site
1976	1	56	M-198	0	138	**TEST BORING-VARLOC **	16,052		SE Site
2013	4	56	72064	0	138	REPLACE SLUDGE PUMPS/SLUDGE GRINDEI	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
2013	4	56	72065	0	138	REPLACE SLUDGE PUMPS/SLUDGE GRINDEI	0	Retired as of 2024 FAL	SE Site
2014	4	56	72067	0	138	NEW POLYURETHANE/SILICONE ROOFING	586,064		SE Site
2014	3	56	72084	0	138	Install- solar photovoltaic energy generation system	2,246,362		SE Site

FY 2026 - FY 2027

2015	6	56	72084	0
2016	6	56	72084	0
2007	2	56	72046	0
2016	6	56	72044	0
2016	6	56	72061	0
2016	4	56	72076	0
2017	6	56	72076	0
2023	7	56	72075	0
2022	9	56	72091	0
		56		0

TOTAL SE PLANT ASSETS (Non-WPAP)

PWD EXHIBIT 6

138	Install- solar photovoltaic energy generation system	3,551	
138	Install- solar photovoltaic energy generation system	164,023	Additions in 2019
138	TELEPHONE LINES - SEWPCP	29,253	
127	GEN. AND MECH WORK FOR REHAB OF GR	1,330	
128	Rehab Of Sodium Hypochlorite Mixing Chamber	6,521	
127	REPLACEMENT OF INFLUENT BAR RACKS-	3,054,161	Updated COA %
127	REPLACEMENT OF INFLUENT BAR RACKS-	147,712	Updated COA %
140	Final Sedimentation Tank Improvements at SEWP	15,864,604	
137	Compressor Building Roof Replacement and Equi	1,347,405	
138	General Plant	2,435,992	

71,144,189 x

SE Site
SE Site
SE Site
SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
SE Settling Tanks & Flocculation Channel
SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
SE Final Sedimentation Tanks
SE Compressor Bldg.
SE Site

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
SEPA2 - SE Plant Assets (WPAP) as of 6/30/2024	P.N. 135647,0100	February 24, 2025 8:18 p.m.					Plant-8

Reference: PWD Fixed Assets 20201228 ver 2.xlsx

Year	Month	Depot	Work Order	WPAP	Plant Function ID	Description	Cost \$	Plant Function
1989	3	56	E240	1	138	SITE PREP FOR NEW PLANT	24,785	Partial Retirement as of 2024 FAL. SE Site
1987	6	56	E241	1	140	GEN CONST-FINAL SEDIMENTAT TNK	18,677,434	Value changed from 1999 FAL. SE Final Sedimentation Tanks
1987	11	56	E241	1	140	GEN CONST&MECH-FINAL SED TANKS	9,251	SE Final Sedimentation Tanks
1987	6	56	E242	1	140	ELECTRIC-FINAL SEDIMENTAT TANK	1,728,720	SE Final Sedimentation Tanks
1988	6	56	E242	1	140	ELECTRIC-FINAL SEDIMENTAT TANK	69,440	SE Final Sedimentation Tanks
1988	12	56	E242	1	140	ELECTRIC-FINAL SEDIMENTAT TANK	28,315	SE Final Sedimentation Tanks
1986	1	56	E243	1	140	PLUMBING-FINAL SEDIMENTATION T	94,191	SE Final Sedimentation Tanks
1986	6	56	E244	1	140	HEAT&VENT-FINAL SEDIMEN TANKS	110,018	SE Final Sedimentation Tanks
1987	6	56	E245	1	136	GEN CONST & MECH EQ-AERATION T	13,800,230	Value changed from 1999 FAL. SE Aeration Tanks
1988	6	56	E245	1	136	GEN CONST & MECH EQ-AERATION T	66,696	SE Aeration Tanks
1990	8	56	E245	1	136	GEN CONST & MECH EQ-AERATION T	67,720	SE Aeration Tanks
1988	6	56	E246	1	136	ELECTRICAL - AERATION TANKS	242,861	SE Aeration Tanks
1987	6	56	E246	1	136	ELECTRICAL AERATION TANKS	1,379,766	SE Aeration Tanks
1986	9	56	E247	1	136	PLUMBING-OXYGEN AERATION TNKS	132,837	SE Aeration Tanks
1987	4	56	E248	1	136	HEAT,VENT-OXYGEN AERATION TANK	102,047	SE Aeration Tanks
1987	6	56	E249	1	137	OXYGEN SUPPLY SYSTEM	0	Retired 2011. SE Compressor Bldg.
1988	6	56	E249	1	137	OXYGEN SUPPLY SYSTEM	0	Retired 2011. SE Compressor Bldg.
1990	11	56	E249	1	137	OXYGEN SUPPLY SYSTEM	0	Retired 2011. SE Compressor Bldg.
1987	6	56	E250	1	137	OXYGEN SUPPLY SYSTEM- SEE E249	0	Retired 2011. SE Compressor Bldg.
1988	6	56	E250	1	137	OXYGEN SUPPLY SYSTEM- SEE E249	0	Retired 2011. SE Compressor Bldg.
1986	3	56	E251	1	138	13.2KV FEEDER,13.8 METLCLD SWI	665,772	SE Site
1987	6	56	E252	1	138	DRAINAGE & FENCING,YARD PIPING	0	This item does not appear in the 2022 FAL. Retired in 2021. SE Site
1987	10	56	E252	1	138	DRAINAGE & FENCING,YARD PIPING	0	This item does not appear in the 2022 FAL. Retired in 2021. SE Site
1997	6	56	E252	1	138	DRAINAGE & FENCING, YARD PIPIN	0	This item does not appear in the 2002 FAL. SE Site
1987	6	56	E253	1	137	GEN CONST&MECH-COMPRESSOR BLDG	4,873,495	Value changed from 1999 FAL. SE Compressor Bldg.
1988	6	56	E253	1	137	GEN CONST&MECH-COMPRESSOR BLDG	5,770	SE Compressor Bldg.
1990	7	56	E253	1	137	GEN CONST&MECH-COMPRESSOR BLDG	55,841	SE Compressor Bldg.
1987	6	56	E254	1	137	ELECTRIC - COMPRESSOR BLDG	2,330,997	SE Compressor Bldg.
1988	6	56	E254	1	137	ELECTRIC - COMPRESSOR BLDG	12,210	SE Compressor Bldg.
1988	8	56	E254	1	137	COMPRESSOR BLDG	3,112	SE Compressor Bldg.
1987	6	56	E255	1	137	PLUMBING - COMPRESSOR BLDG.	0	Retired 2019. SE Compressor Bldg.
1986	5	56	E256	1	137	HEAT,VENT,AIR - COMPRESS BLDG	326,759	SE Compressor Bldg.
1988	5	56	E260	1	134	GEN CONST&MECH-INFLUENT PUMPIN	59,135	SE Influent PS
1987	6	56	E260	1	134	GEN CONST & MECH-INFLUENT PUMP	13,042,228	Value changed from 1999 FAL. SE Influent PS
1987	6	56	E261	1	134	HEAT&VENT-INFLUENT PUMPING STA	1,317,254	SE Influent PS
1988	6	56	E261	1	134	HEAT&VENT-INFLUENT PUMPING STA	48,044	SE Influent PS
1989	6	56	E261	1	135	HEAT&VENT-INFLUENT PUMPING STA	5,758	SE Effluent PS
1987	6	56	E262	1	134	PLUMBING-INFLUENT PUMPING STAT	206,816	SE Influent PS
1988	3	56	E262	1	134	PLUMBING-INFLUENT PUMPING STAT	11,368	SE Influent PS
1987	6	56	E263	1	134	ELECTRIC-INFLUENT PUMPING STAT	1,672,260	SE Influent PS
1988	6	56	E263	1	134	ELECTRIC-INFLUENT PUMPING STAT	27,846	SE Influent PS
1990	1	56	E263	1	134	ELECTRIC-INFLUENT PUMPING STAT	31,159	SE Influent PS
1988	6	56	E268	1	139	GEN CONST&MECH-PRIMARY SED TAN	16,300	SE Primary Sedimentation Tanks
1989	6	56	E268	1	139	GEN CONST&MECH-PRIMARY SED TAN	9,428	SE Primary Sedimentation Tanks
1987	6	56	E268	1	139	GEN CONST&MECH-PRIMARY SED TAN	14,934,054	Value changed from 1999 FAL. SE Primary Sedimentation Tanks
1987	6	56	E269	1	139	HEAT&VENT-PRIMARY SED TANKS	330,709	SE Primary Sedimentation Tanks
1987	11	56	E269	1	139	HEAT&VENT-PRIMARY SED TANKS	38,592	SE Primary Sedimentation Tanks
1987	4	56	E270	1	139	PLUMBING-PRIMARY SED TANKS	108,242	SE Primary Sedimentation Tanks
1987	6	56	E271	1	139	ELECTRIC- PRIMARY SED TANKS	1,356,350	SE Primary Sedimentation Tanks
1987	11	56	E271	1	139	ELECTRIC- PRIMARY SED TANKS	9,709	SE Primary Sedimentation Tanks
1986	2	56	E272	1	141	GEN CONST SCUM CONCENT FACIL	2,238,902	SE Scum Concentration Facility
1986	12	56	E273	1	141	HEAT&VENT-SCUM CONCENT FACILIT	0	SE Scum Concentration Facility
1986	6	56	E274	1	141	PLUMBING - SCUM CONCENT FACILI	0	SE Scum Concentration Facility
1986	9	56	E275	1	141	ELECTRIC-SCUM CONCENTRATION FA	0	SE Scum Concentration Facility
1987	11	56	E276	1	135	GEN CONST&MECH-EFFLUENT PUMP S	25,410	SE Effluent PS
1987	6	56	E276	1	135	GEN CONST-&MECH-EFFLUENT PUMP	8,558,549	SE Effluent PS
1987	4	56	E277	1	135	HEAT&VENT-EFFLUENT PUMPING STA	465,402	SE Effluent PS
1986	4	56	E278	1	135	PLUMB - EFFLUENT PUMPING STAT	92,634	SE Effluent PS
1987	6	56	E279	1	135	ELECTRIC - EFFLUENT PUMPING ST	0	Value changed from 1999 FAL. This item does not appear in th. SE Effluent PS
1988	6	56	E279	1	135	ELECTRIC - EFFLUENT PUMPING ST	0	This item does not appear in the 2022 FAL. SE Effluent PS
1988	8	56	E279	1	135	ELECTRIC - EFFLUENT PUMPING ST	0	This item does not appear in the 2022 FAL. SE Effluent PS
1987	6	56	E280	1	127	GEN CONST&MECH-ADMINISTRATION	0	This item does not appear in the 2022 FAL. SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
1988	1	56	E280	1	126	GEN CONST&MECH-ADMINISTRATION	0	This item does not appear in the 2022 FAL. SE Main PS
1987	6	56	E281	1	138	HEAT&VENT,&FUME HOOD BLOWER	0	Retired 2011. SE Site
1987	12	56	E281	1	138	HEAT&VENT,FUME HOOD BLOWER	0	Retired 2011. SE Site
1986	9	56	E282	1	127	PLUMBING - ADMINISTRATION BLDG	174,876	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
1987	6	56	E283	1	126	ELECTRIC - ADMINISTRATION BLDG	672,951	SE Main PS
1988	6	56	E283	1	127	ELECTRIC - ADMINISTRATION BLDG	68,962	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs
1988	12	56	E283	1	127	ELECTRIC - ADMINISTRATION BLDG	17,482	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs

1987	6	56	E284	1	138	COMPUTER MONITOR & CONTROL SYS	0	This item does not appear in the 2002 FAL.	SE Site
1987	11	56	E284	1	138	COMPUTER MONITOR & CONTROL SYS	0	This item does not appear in the 2002 FAL.	SE Site
1987	6	56	E290	1	131	GEN CONST-WAREHOUSE & STORAGE	679,228		SE Storage Bldg.
1988	3	56	E290	1	131	GEN CONST-WAREHOUSE & STORAGE	7,822		SE Storage Bldg.
1987	6	56	E293	1	131	ELECTRIC-WAREHOUSE & STORAGE	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Storage Bldg.
1988	6	56	E293	1	131	ELECTRIC-WAREHOUSE & STORAGE	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Storage Bldg.
1988	10	56	E293	1	131	ELECTRIC-WAREHOUSE & STORAGE	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Storage Bldg.
1989	6	56	E294	1	138	GRAD,PAV,DRAIN,LANDSCAPE,PIPIN	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
1990	6	56	E294	1	138	GRAD,PAV,DRAIN,LANDSCAPE,PIPIN	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
1990	11	56	E294	1	138	GRAD,PAV,DRAIN,LANDSCAPE,PIPIN	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
1989	6	56	E295	1	138	HIGH MAST LIGHTING	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
1989	11	56	E295	1	138	HIGH MAST LIGHTING	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
1987	6	56	E296	1	138	GEN CONST&MECH-MAINTENANCE FAC	3,143,165		SE Site
1988	1	56	E296	1	138	GEN CONST&MECH-MAINTENANCE FAC	84,424		SE Site
1989	6	56	E297	1	138	HEAT,VENT-MAINTENANCE FACILITI	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
1987	8	56	E297	1	138	HEAT,VENT-MAINTENANCE FACILITY	0	This item does not appear in the 2022 FAL. Retired in 2021	SE Site
1987	6	56	E298	1	138	PLUMBING-MAINTENANCE FACILITIE	181,858		SE Site
1988	1	56	E298	1	138	PLUMBING-MAINTENANCE FACILITIE	41,618		SE Site
1987	6	56	E299	1	138	ELECTRIC-MAINTENANCE FACILITIE	601,062		SE Site
1988	6	56	E299	1	138	ELECTRICAL - MAINT. FACILITIES	30,519		SE Site
1989	4	56	E299	1	138	ELECTRICAL - MAINT. FACILITIES	14,067		SE Site
1987	4	56	E300	1	138	LOW LEVEL LIGHTING	65,473		SE Site
1981	6	56	SD-240-SE	1	138	SITE PREP FOR NEW PLANT	8,248,157		SE Site
1980	5	56	SD-240-SE	1	138	SITE PREP FOR NEW PLANT	15,690,895	Value changed from 1999 FAL	SE Site
1985	2	56	SD-255-SE	1	137	PLUMBING - COMPRESSOR BLDG.	275,780		SE Compressor Bldg.
1983	6	56	SD-258-SE	1	133	TWIN 7'X9'HIGH EFFLU CONDUIT	9,217,648		SE Main Effluent Conduit
1990	9	56	E249	1	137	OXYGEN SUPPLY SYSTEM	0	Retired 2011	SE Compressor Bldg.
TOTAL SE PLANT ASSETS (WPAP)							128,630,403		
TOTAL SE PLANT ASSETS							199,774,591		
							199,774,592	0	

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)						CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE		Test Year	2026	Budget Yr	2025	Ver. 1a
SPLTFNC - All Plants - Assets by Plant Function as of 6/30/2024	P.N. 135647,0100						February 24, 2025 8:18 p.m.		Plant-9				
Plant Function Description	Plant Function ID	NE	NE	SW	SW	SE	SE	WPAP Fixed Asset Listing Total Cost Increased to Recognize Additional Engineering and Design Costs ("Soft Costs")					
		Non-WPAP Cost	WPAP Cost	Non-WPAP Cost	WPAP Cost	Non-WPAP Cost	WPAP Cost	NE-WPAP	SW-WPAP	SE-WPAP			
	Plant-2	Plant-3	Plant-4	Plant-5	Plant-6	Plant-7	Plant-8	0.848	(a)	0.809	(a)	0.821	(a)
NE Grit Chamber	66	14,648,303	0	0	0	0	0	0		0		0	
NE Pumping Station	67	464,097	0	0	0	0	0	0		0		0	
NE Services Building	68	289,605	0	0	0	0	0	0		0		0	
NE Meters, Vaults and Connection Sewers	69	262,913	7,758,041	0	0	0	0	9,148,633		0		0	
NE Settling & Aeration Tanks	70	13,149,371	0	0	0	0	0	0		0		0	
NE Blower Bldg., Supernat. Tank, Scum Ejector Bldg	71	2,698,751	13,560,998	0	0	0	0	15,991,743		0		0	
NE Sludge Digestion System	72	5,317,769	28,216,749	0	0	0	0	33,274,468		0		0	
NE Sludge Dewatering	73	46,422,209	0	0	0	0	0	0		0		0	
NE Lagoons	74	0	0	0	0	0	0	0		0		0	
NE Locker Bldg.	75	0	0	0	0	0	0	0		0		0	
NE Chlorination Facilities	76	4,984,539	0	0	0	0	0	0		0		0	
NE Admin. Bldg. (b)	77	8,386,592	13,962,557	0	0	0	0	16,465,279		0		0	
NE Heating Plant	78	2,204,221	0	0	0	0	0	0		0		0	
NE Electrical Substation	79	5,686,625	0	0	0	0	0	0		0		0	
NE Sludge Incinerators	80	1,609,162	0	0	0	0	0	0		0		0	
NE Site	81	26,245,685	16,295,928	0	0	0	0	19,216,896		0		0	
NE Sludge Residue Fusion Plant	82	0	0	0	0	0	0	0		0		0	
NE Aeration Tank No. 1	83	2,576,910	31,618,289	0	0	0	0	37,285,718		0		0	
NE Prelim. Treatment Bldg.	84	860,258	33,610,447	0	0	0	0	39,634,961		0		0	
NE Elect. Bldg.	85	589,603	938,023	0	0	0	0	1,106,159		0		0	
NE Primary Sedimentation Tanks	86	26,942,347	43,244,890	0	0	0	0	50,996,333		0		0	
NE Final Sedimentation Tanks	87	5,511,166	20,953,278	0	0	0	0	24,709,054		0		0	
NE Effluent Conduit	88	0	1,877,876	0	0	0	0	2,214,476		0		0	
NE Sludge Thickener Bldg.	89	10,211,618	33,796,082	0	0	0	0	39,853,870		0		0	
NE Sludge Transfer Station, Proc. & Loading Term.	90	275,979	20,038,560	0	0	0	0	23,630,377		0		0	
NE Barges	91	6,479,166	4,484,823	0	0	0	0	5,288,706		0		0	
NE Engineering, Design	92	21,644,702	0	0	0	0	0	0		0		0	
SW Screen, Blower, Prim. Sludge PS, Grit	93	0	0	2,533,386	0	0	0	0		0		0	
SW Grease Burner	94	0	0	0	0	0	0	0		0		0	
SW Settling Tanks	95	0	0	2,472,469	0	0	0	0		0		0	
SW Sludge Handling & Machine Shop	96	0	0	7,147,105	8,863	0	0	0	10,956		0	0	
SW Sludge Digestion	97	0	0	13,327,783	0	0	0	0		0		0	
SW Belt Filter System	98	0	0	0	0	0	0	0		0		0	
SW Chlorination Facilities	99	0	0	745,978	0	0	0	0		0		0	
SW Office & Equip. Building	100	0	0	0	0	0	0	0		0		0	
SW Sludge Disposal	101	0	0	0	0	0	0	0		0		0	
SW Electrical Substation	102	0	0	0	37,351	0	0	0	46,169		0	0	
SW Waste Gas Burner	103	0	0	0	0	0	0	0		0		0	
SW Elevated Water Tank	104	0	0	95,617	301,439	0	0	0	372,607		0	0	
SW Dewatering Facilities	105	0	0	0	0	0	0	0		0		0	
SW General Improvements	106	0	0	7,160,044	85,803	0	0	0	106,061		0	0	
SW Site	107	0	0	33,229,972	18,199,621	0	0	0	22,496,441		0	0	
SW Compressor Bldg.	108	0	0	0	2,920,802	0	0	0	3,610,386		0	0	
SW Aeration Tanks	109	0	0	676,633	12,831,828	0	0	0	15,861,345		0	0	
SW Sedimentation Tanks	110	0	0	17,642,486	22,932,777	0	0	0	28,347,067		0	0	
SW Electrical Bldg.	111	0	0	688,454	1,518,011	0	0	0	1,876,404		0	0	
SW Oxygen Supply	112	0	0	3,513,891	11,035,428	0	0	0	13,640,826		0	0	
SW Effluent PS	113	0	0	1,513,445	4,637,000	0	0	0	5,731,768		0	0	
SW Admin. Bldg.	114	0	0	39,970,387	2,258,049	0	0	0	2,791,161		0	0	
SW Shop & Maintenance Bldg.	115	0	0	205,188	2,648,163	0	0	0	3,273,378		0	0	
SW Warehouse	116	0	0	957,853	1,554,864	0	0	0	1,921,958		0	0	
SW Primary Sedimentation Tanks	117	0	0	13,893,402	8,709,275	0	0	0	10,765,482		0	0	
SW Preliminary Treatment Building	118	0	0	4,409,645	18,594,577	0	0	0	22,984,644		0	0	
SW Influent PS	119	0	0	5,133,454	4,946,279	0	0	0	6,114,066		0	0	
SW Scum Concentration Bldg.	120	0	0	0	856,516	0	0	0	1,058,734		0	0	
SW Sludge Thickener Bldg.	121	0	0	1,559,918	13,471,207	0	0	0	16,651,677		0	0	
SW Sludge Digestion Facilities	122	0	0	3,667,654	36,102,364	0	0	0	44,625,913		0	0	
SW Composting Facilities	123	0	0	691,838	0	0	0	0	0		0	0	
SW Sludge Gas Facilities	124	0	0	11,672,146	8,410,637	0	0	0	10,396,337		0	0	
SW Outfall Line	125	0	0	0	0	0	0	0	0		0	0	
SE Main PS	126	0	0	0	0	239,159	672,951	0	0		819,672	0	
SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs	127	0	0	0	0	12,024,309	261,320	0	0		318,295	0	
SE Settling Tanks & Flocculation Channel	128	0	0	0	0	3,663,122	0	0	0		0	0	
SE Grease Bldg.	129	0	0	0	0	0	0	0	0		0	0	
SE Blower & Primary Sludge PS	130	0	0	0	0	0	0	0	0		0	0	
SE Storage Bldg.	131	0	0	0	0	945,364	687,050	0	0		836,845	0	
SE Sludge Force Main to SW Plant	132	0	0	0	0	4,852,158	0	0	0		0	0	
SE Main Effluent Conduit	133	0	0	0	0	0	9,217,648	0	0		11,227,342	0	

FY 2026 - FY 2027

PWD EXHIBIT 6

SCOS25_26

SE Influent PS	134	0	0	0	0	831,448	16,416,110	0	0	19,995,262				
SE Effluent PS	135	0	0	0	0	550,890	9,147,753	0	0	11,142,208				
SE Aeration Tanks	136	0	0	0	0	3,195,732	15,792,157	0	0	19,235,270				
SE Compressor Bldg.	137	0	0	0	0	1,347,405	7,883,964	0	0	9,602,879				
SE Site	138	0	0	0	0	24,082,052	28,791,795	0	0	35,069,178				
SE Primary Sedimentation Tanks	139	0	0	0	0	1,668,740	16,803,384	0	0	20,466,972				
SE Final Sedimentation Tanks	140	0	0	0	0	17,743,811	20,717,369	0	0	25,234,311				
SE Scum Concentration Facility	141	0	0	0	0	0	2,238,902	0	0	2,727,043				
		NE Non-WPAP	NE WPAP	SW Non-WPAP	SW WPAP	SE Non-WPAP	SE WPAP	Total	NE Non-WPAP	NE WPAP	SW Non-WPAP	SW WPAP	SE Non-WPAP	SE WPAP
		207,461,592	270,356,541	172,908,748	172,060,854	71,144,189	128,630,403	1,022,562,326	207,461,592	318,816,673	172,908,748	212,683,380	71,144,189	156,675,277
			477,818,133		344,969,602		199,774,591	1,022,562,326		526,278,265		385,592,128		227,819,466
										Soft Costs Equal Difference in Totals = \$1,139,689,858 - \$1,022,562,326				117,127,532

(a) These percentages are the ratios of Construction Costs to Total Costs from the PWD Reimbursement Status Report supplied by Joe Clare on 10/7/99 (BD-28a). The differences between Construction Costs and Total Costs are "soft costs" representing engineering, design, and administrative costs not included in the fixed asset listing.

(b) \$9,514,300.0 of the WPAP facilities received only about 3% federal grants, per Joe Clare 10/7/99 email to JRM (filed with PN 31416.0100 Miscellaneous Correspondence).

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
SLOCID - All Locations - Total Assets by Location ID as of 6/30/2024	P.N. 135647.0100	February 24, 2025 8:18 p.m.					Plant-10

Reference: PWD Fixed Assets 20201207.xlsx

Depot	Location	Total \$
0	Building & Related - Undetermined Location (a)	2,933,929,320
1	Building & Related - Belmont RWPS	23,950,095
2	Building & Related - Belmont FWPS	16,890,271
3	Building & Related - Belmont Filters	120,680,289
4		71,526
5	Building & Related - HS to Roxborough Expressway	0
6	Building & Related - Queen Lane RWPS	10,928,419
7	Building & Related - Queen Lane HS FWPS	24,124,588
8	Building & Related - Queen Lane Filters	130,045,401
11	Building & Related - Roxborough HS FWPS	3,412,463
12	Building & Related - Upper Roxborough Filters	4,601,878
13	Building & Related - Lower Roxborough Filters	56,514
14	Radios	7,298,174
15	Meters	86,399,548
17	Building & Related - Torresdale RWPS	17,115,738
18	Building & Related - Torresdale FWPS	18,935,575
19	Building & Related - Torresdale HS FWPS	4,536,276
20	Building & Related - Baxter Filters	196,507,079
22	Building & Related - Foxchase FWPS	5,873,963
23	Building & Related - Oak Lane FWPS	4,214,984
24	Building & Related - Oak Lane Reservoir	8,902,874
25	Building & Related - Lardner's Point FWPS	4,232,434
26	Building & Related - East Park FWPS	2,672,730
27	Building & Related - East Park Reservoir	129,897,914
28	Building & Related - Race Street HP PS	0
29	Building & Related - Fairhill HP PS	0
30	Building & Related - West Oak Lane FWPS	7,635,252
31	Building & Related - Load Control Center	4,255,050
32	Building & Related - Distribution	26,043,986
33	Building & Related - Automotive Garage	5,178,258
34	Building & Related - ARA Towers	11,772,565
35	Building & Related - Design Related	201,786
37		3,984,321
38		1,733,043
39	Building & Related - Fairmount Water Works	4,211,831
40	Building & Related - Meter Shop	1,719,313
41		889,909
42	Building & Related - Auto Repair Facility (Fox & Robts. Sts.)	960,935
43	Building & Related - Centralized Laboratory	22,176,599
44	Building & Related - Repair Shop	411,029
45	Building & Related - Building Maintenance	4,801,347
47	Building & Related - Central Stores	392,415
48		0
49	Building & Related - IBM Unit 29th & Cambria	529,038
51	Building & Related - Sewer Maintenance	9,332,918
54	Building & Related - NE Treatment	477,818,132
55	Building & Related - SW Treatment	344,969,602
56	Building & Related - SE Treatment	199,774,592
57	Building & Related - Sewer Maintenance Headquarters Bldg.	25,834,771
58	Building & Related - Frankford Grit	0
59		70,997,700
60	Building & Related - Bank Street PS	45,031
61	Building & Related - Central Schuykill PS	3,749,007
62	Building & Related - Neill Drive PS	1,026,785
63	Building & Related - Mingo Creek PS	8,901,165
65	Building & Related - Milnor Street PS	126,587
66	Building & Related - Ford Road PS	122,579
67	Building & Related - 42nd Street PS	2,148,378
68	Building & Related - Sludge Management	51,986,719
71	Building & Related - Broad & Boulevard PS	0
72	Building & Related - Passyunk & Vare PS	0
73	Building & Related - Industrial Waste	718,981
75	Building & Related - Rennard Street PS	1,911,167
76	Building & Related - Lockhart Street PS	169,529
77	Building & Related - Linden Avenue PS	196,085
80	Building & Related - Somerton Tanks	4,140,615
81		175,721
85	Building & Related - Chappel Hill PS	0
86	Building & Related - Chappel Hill & Belfry Dr. PS	1,410,570

FY 2026 - FY 2027

PWD EXHIBIT 6

91	Building & Related - Lardner's Point Sewer System
92	
94	
95	
	LTCP Infrastructure
	Total

1,567,636
8,475,754
3,450,222
1,566,724
<u>399,336,415</u>
5,472,128,117

(a) Location ID 0 (zero) includes the following:

Building & Related - Undetermined Location	73,836,757
Water Mains	1,109,063,373
Sewer Mains	1,751,029,190
	Total - 2,933,929,320
	Check - 2,933,929,320

File: SCOS25_26_ver1.xls
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Philadelphia Water Department (PWD)
P.N. 135647,0100

CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE
February 24, 2025 8:18 p.m.

Test Year 2026 Budget Yr 2025

Ver. 1a
Plant-11

Reference: PWD Fixed Assets 20201228 ver 2.xlsx

FY 2024 Fixed Asset Listing

Depot	Location Description	Total	\$
1,000	Water Mains	1,109,063,373	1,109,063,373
2,000	Sewer Mains	1,751,029,190	1,751,029,190
0	Building & Related - Undetermined Location and Admin	73,836,757	73,836,757
1	Building & Related - Belmont RWPS	23,950,095	23,950,095
2	Building & Related - Belmont FWPS	16,890,271	16,890,271
3	Building & Related - Belmont Filters	120,680,289	120,680,289
4		71,526	71,526
5	Building & Related - HS to Roxborough Expressway	0	0
6	Building & Related - Queen Lane RWPS	10,928,419	10,928,419
7	Building & Related - Queen Lane HS FWPS	24,124,588	24,124,588
8	Building & Related - Queen Lane Filters	130,045,401	130,045,401
11	Building & Related - Roxborough HS FWPS	3,412,463	3,412,463
12	Building & Related - Upper Roxborough Filters	4,601,878	4,601,878
13	Building & Related - Lower Roxborough Filters	56,514	56,514
14	Radios	7,298,174	7,298,174
15	Meters	86,399,548	86,399,548
17	Building & Related - Torresdale RWPS	17,115,738	17,115,738
18	Building & Related - Torresdale FWPS	18,935,575	18,935,575
19	Building & Related - Torresdale HS FWPS	4,536,276	4,536,276
20	Building & Related - Baxter Filters	196,507,079	196,507,079
22	Building & Related - Foxchase FWPS	5,873,963	5,873,963
23	Building & Related - Oak Lane FWPS	4,214,984	4,214,984
24	Building & Related - Oak Lane Reservoir	8,902,874	8,902,874
25	Building & Related - Lardner's Point FWPS	4,232,434	4,232,434
26	Building & Related - East Park FWPS	2,672,730	2,672,730
27	Building & Related - East Park Reservoir	129,897,914	129,897,914
28	Building & Related - Race Street HP PS	0	0
29	Building & Related - Fairhill HP PS	0	0
30	Building & Related - West Oak Lane FWPS	7,635,252	7,635,252
31	Building & Related - Load Control Center	4,255,050	4,255,050
32	Building & Related - Distribution	26,043,986	26,043,986
33	Building & Related - Automotive Garage	5,178,258	5,178,258
34	Building & Related - ARA Towers	11,772,565	11,772,565
35	Building & Related - Design Related	201,786	201,786
37	PC Equipment & Vehicles	3,984,321	3,984,321
38	PC Equipment & Vehicles	1,733,043	1,733,043
39	Building & Related - Fairmount Water Works	4,211,831	4,211,831
40	Building & Related - Meter Shop	1,719,313	1,719,313
41	Vehicles	889,909	889,909
42	Building & Related - Auto Repair Facility (Fox & Robts. Sts.)	960,935	960,935
43	Building & Related - Centralized Laboratory	22,176,599	22,176,599
44	Building & Related - Repair Shop	411,029	411,029
45	Building & Related - Building Maintenance	4,801,347	4,801,347
47	Building & Related - Central Stores	392,415	392,415
48		0	0
49	Building & Related - IBM Unit 29th & Cambria	529,038	529,038
51	Building & Related - Sewer Maintenance	9,332,918	9,332,918
54	Building & Related - NE Treatment	477,818,132	477,818,132
55	Building & Related - SW Treatment	344,969,602	344,969,602
56	Building & Related - SE Treatment	199,774,592	199,774,592
57	Building & Related - Sewer Maintenance Headquarters Bldg.	25,834,771	25,834,771
58	Building & Related - Frankford Grit	0	0
59	Manayunk Sewer Basin	70,997,700	70,997,700
60	Building & Related - Bank Street PS	45,031	45,031
61	Building & Related - Central Schuylkill PS	3,749,007	3,749,007
62	Building & Related - Neill Drive PS	1,026,785	1,026,785
63	Building & Related - Mingo Creek PS	8,901,165	8,901,165
65	Building & Related - Milnor Street PS	126,587	126,587
66	Building & Related - Ford Road PS	122,579	122,579
67	Building & Related - 42nd Street PS	2,148,378	2,148,378
68	Building & Related - Sludge Management	51,986,719	51,986,719
71	Building & Related - Broad & Boulevard PS	0	0
72	Building & Related - Passyunk & Vare PS	0	0
73	Building & Related - Industrial Waste	718,981	718,981
75	Building & Related - Rennard Street PS	1,911,167	1,911,167
76	Building & Related - Lockhart Street PS	169,529	169,529

Sewer Plant Including Sewer's Share of Common Plant Above and Land Not Included on This Page		
Total Sewer Plant This Page		3,353,173,539
Plus NE WPAP Including "Soft Costs" (a)	Plant-9	318,816,673
Less NE WPAP Excluding "Soft Costs" (a)	Plant-9	(270,356,541)
Plus SW WPAP Including "Soft Costs" (a)	Plant-9	212,683,380
Less SW WPAP Excluding "Soft Costs" (a)	Plant-9	(172,060,854)
Plus SE WPAP Including "Soft Costs" (a)	Plant-9	156,675,277
Less SE WPAP Excluding "Soft Costs" (a)	Plant-9	(128,630,403)
Plus Sludge Management Including "Soft Costs" (Sptallo-3	64,260,469
Less Sludge Management Excluding "Soft Costs"	This Page	(51,986,719)
Sewer Plant Including "Soft Costs" (a)		3,482,574,821
Land Not Included Here But Included in Sptallo-5		
NE WPCP	Sptallo-2	913,000
SW WPCP	Sptallo-3	664,000
SE WPCP	Sptallo-4	7,323,000
Sewer Share of Water & Sewer A&G		59,563,571
General Plant Land To Be Included with Mains (Sptallo-5)	Sptallo-5	1,816,000
Subtotal Sewer Plant		3,552,854,392
Less Facilities Excluded as Not Used and Useful (See Footnotes (a) & (b) on Sptallo-2.)		(14,648,000)
Total Sewer Plant		3,538,206,392
Total Sewer Plant (Rounded)		3,538,206,000
Total Sewer Plant from Sptallo-5	Sptallo-5	3,538,204,000
Difference		(2,000)
(a) See footnote (a) on Plant-9 for an explanation of "soft costs."		

FY 2026 - FY 2027

PWD EXHIBIT 6

77	Building & Related - Linden Avenue PS	196,085	196,085
80	Building & Related - Somerton Tanks	4,140,615	4,140,615
81	Vehicles	175,721	175,721
85	Building & Related - Chappel Hill PS		0
86	Building & Related - Chappel Hill & Belfry Dr. PS	1,410,570	1,410,570
91	Building & Related - Lardner's Point Sewer System	1,567,636	1,567,636
92	Vehicles	8,475,754	8,475,754
94	Vehicles	3,450,222	3,450,222
95	Vehicles	1,566,724	1,566,724
	LTCP Infrastructure	399,336,415	399,336,415
	Total	5,472,128,117	5,472,128,117

Water and Common A&G Total

2,091,309,183

Comparable total from WCOS:

2,091,309,183

Difference =

0

SCOS25_26.XLS

SPLTALLO

Fixed Asset Listing as of date 6/30/2024

The "Spltallo" worksheet allocates sewer treatment plant investment and annual depreciation to cost functions. It also allocates wastewater system investment to individual contract customers.

Range	Description	Page Number	Table
SPLTIndex	Index	Spltallo-1	
NEInvest	Northeast Water Pollution Control Treatment Plant Investment	Spltallo-2	
SWInvest	Southwest Water Pollution Control Treatment Plant Investment	Spltallo-3	
SEInvest	Southeast Water Pollution Control Treatment Plant Investment	Spltallo-4	
TotalInvest	Water Pollution Control Treatment Plant Investment	Spltallo-5	
NEALLO1	Allocation of Test Year Investment for the NE WPCP - Part 1	Spltallo-6	SCHEDULE BV-2: TABLE 7-14
NEALLO2	Allocation of Test Year Investment for the NE WPCP - Part 2	Spltallo-7	
NEALLO3	NE WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-8	
SWALLO1	Allocation of Test Year Investment for the SW WPCP	Spltallo-9	SCHEDULE BV-2: TABLE 7-15
SWALLO2	SW WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-10	
SEALLO1	Allocation of Test Year Investment for the SE WPCP	Spltallo-11	SCHEDULE BV-2: TABLE 7-16
SEALLO2	SE WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-12	
SWReAllo1	SW WPAP Sludge Thickener Allocated To NE and SE Plants - Part	Spltallo-13	
SWReAllo2	Summary of SW WPAP Plant Allocated To NE and SE Plants - Part	Spltallo-14	
SWReAllo3	SW WPAP Sludge Digestion Allocated To NE and SE Plants - Part	Spltallo-15	
SWReAllo4	SW WPAP Sludge Gas Facilities Allocated To NE and SE Plants - P	Spltallo-16	
SWReAllo5	SW WPAP Sludge Disposal (Centrifuges) Allocated To NE and SE	Spltallo-17	
SWReAllo6	SW WPAP Composting Facilities Allocated To NE and SE Plants - I	Spltallo-18	
SWReAllo7	SW WPAP Dewatering Facilities Allocated To NE and SE Plants - P	Spltallo-19	
SWReAllo8	SW Non-WPAP Sludge Disposal Facilities Allocated To NE and SE	Spltallo-20	
SWReAllo9	SW Non-WPAP Digesters Allocated To NE and SE Plants - Part 9	Spltallo-21	
SWReAllo10	SW WPAP Prelim. Trtmt Bldg Allocated To NE and SE Plants - Par	Spltallo-22	
SWReAllo11	SW WPAP Grit & Ash Transfer Allocated To NE and SE Plants - Pa	Spltallo-23	
ALLOC	Allocation of TY Plant Investment	Spltallo-24	
INVSTCap1	WPCP Investment Per Unit Of Capacity	Spltallo-25	Schedule BV-2: APPENDIX I TABLE 1
INVSTCap2	SW WPCP Treatment Plant Unit Costs	Spltallo-26	
INVSTCap3	Whsl Units of Service for Treatment Plants	Spltallo-27	
TWNPALLO	Abington Allocated Investment	Spltallo-28	Schedule BV-2: APPENDIX I TABLE 2
TWNPALLO	Cheltenham Allocated Investment	Spltallo-29	Schedule BV-2: APPENDIX I TABLE 5
TWNPALLO	Lower Merion Allocated Investment	Spltallo-30	Schedule BV-2: APPENDIX I TABLE 7
TWNPALLO	Lower Moreland Allocated Investment	Spltallo-31	Schedule BV-2: APPENDIX I TABLE 8
TWNPALLO	Lower Southampton Allocated Investment	Spltallo-32	Schedule BV-2: APPENDIX I TABLE 9
TWNPALLO	Springfield (excl. Wyndmoor) Allocated Investment	Spltallo-33	Schedule BV-2: APPENDIX I TABLE 10
CONVREV	Revisions to Conveyance Calculations	Spltallo-34	
TWNPALLO	Springfield (Wyndmoor) Allocated Investment	Spltallo-35	Schedule BV-2: APPENDIX I TABLE 11
TWNPALLO	Bensalem Allocated Investment	Spltallo-36	Schedule BV-2: APPENDIX I TABLE 3
TWNPALLO	Bucks County Allocated Investment	Spltallo-37	Schedule BV-2: APPENDIX I TABLE 4
TWNPALLO	DELCORA Allocated Investment	Spltallo-38	Schedule BV-2: APPENDIX I TABLE 6
TWNPALLO	Upper Darby Allocated Investment	Spltallo-39	Schedule BV-2: APPENDIX I TABLE 12
CONVALLO	Treatment Plant Conveyance Investment Alloc To Townships	Spltallo-40	
LANDALLO	Allocation Of Land Investment To Contract Customers	Spltallo-41	
NEPLTINV	Northeast Water Pollution Control Treatment Plant Investment	Spltallo-42	
TWNSHP	Township Contributed Investment	Spltallo-43	
TYDepr	Test Year Annual Depreciation Expense	Spltallo-44	
TYInvest	Test Year Depreciable Plant Investment	Spltallo-45	
RTLInvest	Depreciable Plant Invest Alloc To Retail Service	Spltallo-46	

NORTHEAST WATER POLLUTION CONTROL TREATMENT PLANT INVESTMENT

Test Year 2026

Line No.	Description	(1) Preliminary 6/30/2024 Plant in Service \$1,000 Plant-9 Plant-12	(2) Allocated Cap. Int. and Cap. Pension & Ben. \$1,000	(3) Final 6/30/2024 Plant in Service \$1,000 (1)+(2)	(4) Test Year CWIP Plus Wt. Addns to Plant in Service \$1,000 BOX 2	(5) Subtotal Columns (3)+(4) \$1,000	(6) Allocate Test Year Common A&G \$1,000 Splallo-5	(7) FY 2026 Test Year Plant in Service \$1,000
WPCP (Non-Abatement)								
1	Frankford Grit Chamber	0	0	0	0	0	0	0
2	Plant Grit Chamber(a)	0	0	0	0	0	0	0
3	Pumping Station(a)	1,324	0	1,324	0	1,324	65	1,389
4	Settling and Aeration Tanks	45,603	0	45,603	0	45,603	2,222	47,825
5	Blower Bldg, Supernatant Tank Prim Sldge Hse & Scum Ejector Bldg	2,699	0	2,699	0	2,699	132	2,831
6	Sludge Digestion System	5,318	0	5,318	0	5,318	259	5,577
7	Lagoons	0	0	0	0	0	0	0
8	Sludge Dewatering	48,031	0	48,031	0	48,031	2,341	50,372
9	Centrifuge System (WO-79-2831)	0	0	0	0	0	0	0
10	Effluent Conduit	0	0	0	0	0	0	0
11	Chlorination Facilities	4,985	0	4,985	0	4,985	243	5,228
12	Aeration Tank No. 1	2,577	0	2,577	0	2,577	126	2,703
13	Sludge Thickener Building	10,212	0	10,212	0	10,212	498	10,710
14	Sludge Transfer Station	276	0	276	0	276	13	289
15	Loading Terminal/Barges	6,479	0	6,479	0	6,479	316	6,795
16	Subtotal	127,504	0	127,504	0	127,504	6,215	133,719
Admin. & Gen. Facilities								
17	Admin. & Serv. Bldg.	8,676	0	8,676	0	8,676	423	9,099
18	Locker Bldg	0	0	0	0	0	0	0
19	Heating Plant	2,204	0	2,204	0	2,204	107	2,311
20	Electrical Building	590	0	590	0	590	29	619
21	Electrical Substation	5,687	0	5,687	0	5,687	277	5,964
Land & Site Preparation								
22	Land	913	0	913	0	913	44	957
23	Site(b)	26,246	0	26,246	0	26,246	1,279	27,525
24	Total Land & Site	27,159	0	27,159	0	27,159	1,323	28,482
25	Meter Vaults & Connecting Sewers	263	0	263	0	263	13	276
26	Engineering & Design	21,645	0	21,645	0	21,645	1,054	22,699
27	Subtotal A & G	66,224	0	66,224	0	66,224	3,226	69,450
28	Total WPCP (Non-WPAP)	193,728	0	193,728	0	193,728	9,441	203,169

BOX 1 - CHECK OF COL 1 vs. TOTAL FROM "PLANT"

Line 51 Less Line 22 (Land not included in PLANT)	511,631
Plus Total from Footnote (a)	14,648
Plus Total from Footnote (b)	0
Subtotal	526,279
Check from PLANT	526,278
Plus items included under "Collection - Building & Related" from SPLANT91.WK4, LINK_NE36 (FHL Interceptor and "Other Collection"), included under Collection System on Splallo-5.	0 /1,000 = 0
Less Frankford Grit Chamber from Plant-12	0 /1,000 = 0
Total	526,279
Check from Plant Worksheet: Plant-9	526,278,265 /1,000 = 526,278

BOX 2 - CWIP

Weighted Test Year Additions Plus CI and CFB (Abatement):	
Projected Plant Additions	0
Weighted Test Year Additions Plus CI and CFB (Non-Abatement):	
Projected Plant Additions	0
Total	0

WPAP							
29	Engr. Serv. Design, Testing	0	0	0	0	0	0
30	Electrical Building	1,106	0	1,106	0	1,106	54
31	Aeration Tank #1	37,286	0	37,286	0	37,286	1,817
32	Site	19,217	0	19,217	0	19,217	937
33	Sludge Digestion	33,274	0	33,274	0	33,274	1,622
34	Sludge Residue Fusion Plant(a)	0	0	0	0	0	0
35	New Preliminary Trtmt Bldg	39,635	0	39,635	0	39,635	1,932
36	Chlorination	0	0	0	0	0	0
37	Primary Sedimentation Tanks	50,996	0	50,996	0	50,996	2,486
38	New Scum Disposal Facilities	0	0	0	0	0	0
39	New Sludge Thickener Building	39,854	0	39,854	0	39,854	1,942
40	New Final Sedimentation Tanks	24,709	0	24,709	0	24,709	1,204
41	Blower Building	15,992	0	15,992	0	15,992	779
42	Meter Vaults & Connecting Sewers	9,149	0	9,149	0	9,149	446
43	New Aeration Tanks	0	0	0	0	0	0
44	New Centrifuge Building	0	0	0	0	0	0
45	Effluent Conduit	2,214	0	2,214	0	2,214	108
46	Sludge Transfer Station	23,630	0	23,630	0	23,630	1,152
47	Sludge Cake Staging Pad	0	0	0	0	0	0
48	Loading Terminal/Barges	5,289	0	5,289	0	5,289	258
49	Administration Bldg. (c)	16,465	0	16,465	0	16,465	802
50	Total WPAP	318,816	0	318,816	0	318,816	15,539
51	TOTAL PLANT	512,544	0	512,544	0	512,544	24,980

(a) Facilities excluded as not used or useful include:

	\$
Plant Grit Chamber - 6/30/2024	14,648
Plant Grit Chamber - 6/30/89	0
Plant Grit Chamber	14,648
Pumping Station	
Sludge Residue Fusion Plant	
	14,648

(b) Truck Maintenance Garage excluded as not used or useful:

\$

(c) \$9,514,300.0 of the WPAP facilities received only about 3% federal grants, per Joe Clare 10/7/99 email to JRM (filed with PN 31416.0100 Miscellaneous Correspondence).

References:

SOUTHWEST WATER POLLUTION CONTROL TREATMENT PLANT INVESTMENT

Test Year 2026

Line No.	Description	(1) Preliminary 6/30/2024 Plant in Service \$1,000 Plant-9 BOX 4	(2) Allocated Cap. Int. and Cap. Pension & Ben. \$1,000	(3) Final 6/30/2024 Plant in Service \$1,000 (1)+(2)	(4) Test Yr CWIP Plus Wt. Add'ns to Plant in Service \$1,000 BOX 2	(5) Subtotal Columns \$1,000 (3)+(4)	(6) Allocate Test Year A&G \$1,000 Splallo-5	(7) FY 2026 Test Year Plant in Service \$1,000	Test Yr CWIP Plus Wt. Add'ns to Plant in Service Less CI & FB \$1,000 BOX 2
1	WPCP (Non-Abatement)								
1	Screen, Blower, Primary Sludge Pump Sta. & Grit Chambers	12,076	0	12,076	0	12,076	589	12,665	0
2	Grease Burner	0	0	0	0	0	0	0	0
3	Sedimentation Tanks	34,008	0	34,008	0	34,008	1,657	35,665	0
4	Sludge Handling & Machine Shop	7,147	0	7,147	0	7,147	348	7,495	0
5	Sludge Digestion	16,995	0	16,995	0	16,995	828	17,823	0
6	Sludge Disposal	0	0	0	0	0	0	0	0
7	Belt Filter System	0	0	0	0	0	0	0	0
8	Centrifuge System	0	0	0	0	0	0	0	0
9	Outfall Line (SD-152-SW)	0	0	0	0	0	0	0	0
10	Chlorination Facilities	746	0	746	0	746	36	782	0
11	Dewatering Facilities	0	0	0	0	0	0	0	0
12	Aeration Tanks	677	0	677	0	677	33	710	0
13	Oxygen Supply	3,514	0	3,514	0	3,514	171	3,685	0
14	Effluent Pump Station	1,513	0	1,513	0	1,513	74	1,587	0
15	Sludge Thickener Building	1,560	0	1,560	0	1,560	76	1,636	0
16	Composting Facilities	692	0	692	0	692	34	726	0
17	Sludge Gas Facilities	11,672	0	11,672	0	11,672	569	12,241	0
18	Subtotal	90,600	0	90,600	0	90,600	4,415	95,015	0
19	Admin. & Gen. Facilities								
19	Office & Gen. Facilities	0	0	0	0	0	0	0	0
20	Electrical Substation	688	0	688	0	688	34	722	0
21	Elevated Water Tank	96	0	96	0	96	5	101	0
22	General Improvements	47,130	0	47,130	0	47,130	2,297	49,427	0
23	Land & Site Preparation	Ref. B							
23	Land	664	0	664	0	664	32	696	0
24	Site	33,230	0	33,230	0	33,230	1,619	34,849	0
25	Total Land & Site	33,894	0	33,894	0	33,894	1,651	35,545	0
26	Shop & Maintenance Building	205	0	205	0	205	10	215	0
27	Warehouse	958	0	958	0	958	47	1,005	0
28	Subtotal A & G	82,971	0	82,971	0	82,971	4,044	87,015	0
29	Total WPCP (Non-WPAP)	173,571	0	173,571	0	173,571	8,459	182,030	0
30	WPAP								
30	Influent Pumping Station	6,114	0	6,114	0	6,114	298	6,412	0
31	Preliminary Treatment Bldg	22,985	0	22,985	0	22,985	1,120	24,105	0
32	Primary Sedimentation Tanks	10,765	0	10,765	0	10,765	525	11,290	0
33	Aeration Tanks	15,861	0	15,861	0	15,861	773	16,634	0
34	Oxygen Supply	13,641	0	13,641	0	13,641	665	14,306	0
35	Compressor Bldg	3,610	0	3,610	0	3,610	176	3,786	0
36	Final Tanks	28,347	0	28,347	0	28,347	1,380	29,727	0
37	Elevated Water Tank	373	0	373	0	373	18	391	0
38	Scum Concentration Bldg	1,059	0	1,059	0	1,059	52	1,111	0
39	Sludge Thickener Bldg	16,652	0	16,652	0	16,652	812	17,464	0
40	Sludge Digestion Facilities	44,637	0	44,637	0	44,637	2,175	46,812	0
41	Composting Facility	0	0	0	0	0	0	0	0
42	Effluent Pumping Station	5,732	0	5,732	0	5,732	279	6,011	0

BOX 1 - CHECK OF COL 1 vs. TOTAL FROM "PLANT"

Line 56 Less Line 23 (Land not included in PLANT)	449,851
Less Depot 68 included in line 56 (from BOX 4)	(64,260)
Subtotal	385,591
Less Mag. Flow Meter	0
Total	385,591
Check from Plant Worksheet: Plant-9	385,592,128 /1,000 = 385,592

BOX 2 - CWIP

Weighted Test Year Additions Plus CI and CFB: Projected Plant Additions	0
Check	0
Weighted Test Year Additions Plus CI and CFB (Non-Abatement): Projected Plant Additions	0
Check	0
GRAND TOTAL.....	0
Total	0

BOX 4 - COMPOSTING FACILITIES, SLUDGE DEWATERING, NEW CENTRIFUGES

	Fixed Asset Listing Times Plant-9	Per Fixed Asset Listing	To Include "Soft Costs" (a)
Investment related to composting operations includes:	\$	\$	
Investment at Depot 68	0	0	
Subtotal	0	0	
Investment related to sludge dewatering includes:			
Investment at Depot 68	42,748,075	52,840,637	
Subtotal	42,748,075	52,840,637	
Investment related to new centrifuges includes:			
Investment at Depot 68	9,238,644	11,419,832	
Subtotal	9,238,644	11,419,832	
Total Depot 68 Increased to Include "Soft Costs"	51,986,719	64,260,469	

(a) This factor is 1 divided by the ratio of Construction Costs to Total Costs from the PWD Reimbursement Status Report supplied by Joe Clare on 10/7/99 (BD-28a). The difference between Construction Cost and Total Cost is "soft cost" representing engineering, design, and administrative costs not included in the fixed asset listing.

43	Outfall Conduit	0	0	0	0	0	0	0
44	Sludge Gas Facilities	10,396	0	10,396	0	10,396	507	10,903
45	Computer System		0	0	0	0	0	0
46	Admin. Bldg & General Improvements	2,897	0	2,897	0	2,897	141	3,038
47	Shop & Maintenance Bldg	3,273	0	3,273	0	3,273	160	3,433
48	Warehouse	1,922	0	1,922	0	1,922	94	2,016
49	Electrical Bldg	1,923	0	1,923	0	1,923	94	2,017
50	Site	22,496	0	22,496	0	22,496	1,096	23,592
51	New Centrifuges	11,420	0	11,420	0	11,420	557	11,977
52	Eng. Serv., Design, Testing		0	0	0	0	0	0
53	Dewatering Facilities	52,841	0	52,841	0	52,841	2,575	55,416
54	Grit & Ash Transfer Station		0	0	0	0	0	0
55	Total WPAP	276,944	0	276,944	0	276,944	13,497	290,441
56	TOTAL PLANT TEST VALUE	450,515	0	450,515	0	450,515	21,956	472,471

BOX 3 - USED IN Spitalto-13			
A&G Facilities	\$ [Col. (7)]		
Sludge Thickener Bldg	17,464		
Total WPAP	290,441		
A&G:			
Computer System	0		
Administration Bldg	3,038		
Shop & Maint. Bldg	3,433		
Warehouse	2,016		
Electrical Bldg	2,017		
Site	23,592	TOTAL WPAP LESS A&G	256,345
Eng Serv, etc.	0	SLUDGE THICKENER BLDG	
		AS A % OF TOTAL WPAP	
Subtotal A&G	34,096	LESS A&G	6.8127%
==> A&G RELATED TO SLUDGE THICKENER BLDG:			
	6.81%	x	34,096 = 2,323

References:

SOUTHEAST WATER POLLUTION CONTROL TREATMENT PLANT INVESTMENT

Test Year 2026

Line No.	Description	(1) Preliminary 6/30/2024 Plant in Service \$1,000 Plant-9	(2) Allocated Cap. Int. and Cap. Pension & Ben. \$1,000	(3) Final 6/30/2024 Plant in Service \$1,000 (1)+(2)	(4) Test Yr CWIP Plus Wt. Ad's to Plant in Service \$1,000	(5) Subtotal Columns \$1,000 (3)+(4)	(6) Allocate Test Year Common A&G \$1,000 Spltallo-5	(7) FY 2026 Test Year Plant in Service \$1,000
WPCP (Non-Abatement)								
1	Main Pumping Station	1,071	0	1,071	0	1,071	52	1,123
2	Screen, Admin., Garage, Machine Shop, Grit Chmbrs & Collecting Channel	12,024	0	12,024	0	12,024	586	12,610
3	Settling tanks & Flocc. Channel	23,076	0	23,076	0	23,076	1,125	24,201
4	Grease Building	0	0	0	0	0	0	0
5	Blower & Prim. Sludge Pump. Sta.	0	0	0	0	0	0	0
6	Sludge Force Main	4,852	0	4,852	0	4,852	236	5,088
7	Main Effluent Conduit	551	0	551	0	551	27	578
8	Compressor Building	1,347	0	1,347	0	1,347	66	1,413
9	Subtotal	42,921	0	42,921	0	42,921	2,092	45,013
Admin. & Gen. Facilities								
10	Electrical Substation			0	0	0	0	0
11	Storage Building	945	0	945	0	945	46	991
Land & Site Preparation								
12	Land	7,323	0	7,323	0	7,323	357	7,680
13	Site	24,082	0	24,082	0	24,082	1,174	25,256
14	Total Land & Site	31,405	0	31,405	0	31,405	1,531	32,936
15	Other	0	0	0	0	0	(1)	(1)
16	Subtotal A & G	32,350	0	32,350	0	32,350	1,576	33,926
17	Total WPCP (Non WPAP)	75,271	0	75,271	0	75,271	3,668	78,939
WPAP								
18	Scum Concentration Facilities	2,727	0	2,727	0	2,727	133	2,860
19	Influent Pump Station and Screen & Grit Chamber	21,133	0	21,133	0	21,133	1,030	22,163
20	Effluent Conduit	11,227	0	11,227	0	11,227	547	11,774
21	Compressor Bldg	9,603	0	9,603	0	9,603	468	10,071
22	Effluent Pump Station	11,142	0	11,142	0	11,142	543	11,685
23	Sludge Handling Facilities	0	0	0	0	0	0	0
24	Sludge Force Main	1,879	0	1,879	0	1,879	92	1,971
25	Primary Sedimentation	20,467	0	20,467	0	20,467	997	21,464
26	Aeration	22,431	0	22,431	0	22,431	1,093	23,524
27	Final Sedimentation	25,234	0	25,234	0	25,234	1,230	26,464
28	Site	35,069	0	35,069	0	35,069	1,709	36,778
29	Computer Systems	0	0	0	0	0	0	0
30	Switchgear	0	0	0	0	0	0	0
31	Storage Building	837	0	837	0	837	41	878
32	Admin. Complex	0	0	0	0	0	0	0
33	Yard	0	0	0	0	0	0	0
34	Grease Bldg	0	0	0	0	0	0	0
35	Eng. Serv., Design, Testing	0	0	0	0	0	0	0
36	Total WPAP	161,749	0	161,749	0	161,749	7,883	169,632
37	TOTAL PLANT	237,020	0	237,020	0	237,020	11,551	248,571
TOTAL CAP INTEREST ALLOCATED TO NE, SW, SE			0					0

BOX 1 - CHECK OF COL 1 vs. TOTAL FROM PLANT WORKSHEET

Line 37 Less Line 12 (Land not included in PLANT worksheet)	229,697
Plus Collection Related	
Subtotal	229,697
Less Mains included (a)	1,878,554 /1,000 = (1,879)
Total	227,818
Check from Plant Worksheet: Plant-9	227,819,466 /1,000 = 227,819

(a) Work Order SD-435-SW is listed under sewer Mains in Fixed Asset listing. This project has been included under the SE Plant data here, and removed from the total value of sewer mains on page SPLTALLO5 of this file.

BOX 2 - CWIP

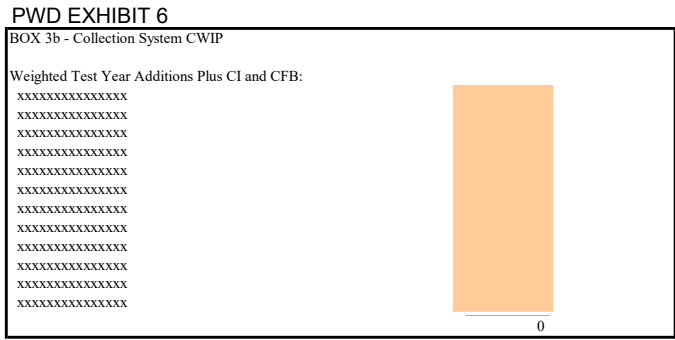
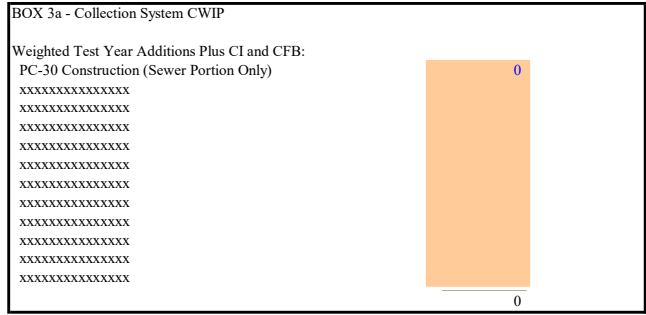
Weighted Test Year Additions Plus CI and CFB:	
Projected CWIP - WPAP	0
Projected CWIP - NON - WPAP	0
Check	0

FY 2026 TEST YEAR PLANT IN SERVICE

Line No.	Description	(1) Total PIS @ 6/30/2024 \$1,000 Ref. A BOX 1 & 4	(2) Test Yr CWIP Plus Wt. Add'ns to Plant in Service \$1,000 BOX 3	(3) FY 2026 Test Year Plant in Service \$1,000 (1) + (2)	(4) Allocated Commn A&G Allocate On Col. 3 Excluding Mains \$1,000 BOX 4 & Plant-12	(5) FY 2026 Test Year Plant in Service Including Gen. Plant \$1,000 (3) + (4)
1	Collection System - Mains (a)	1,855,316	0	1,855,316	1,816	1,857,132
2	- FHL Interceptor	0		0		0
3	Pumping	22,093		22,093	1,077	23,170
4	LTCP Investment	399,336	0	399,336		399,336
Treatment						
Non - WPAP						
5	Northeast (NE)	193,728	0	193,728	9,441	203,169
6	Southeast (SE)	75,271	0	75,271	3,668	78,939
7	Southwest (SW)	173,571	0	173,571	8,459	182,030
8	Frankford Grit Chamber	0		0	0	0
9	Total Non - WPAP	442,570	0	442,570	21,568	464,138
WPAP						
10	Northeast (NE)	318,816	0	318,816	15,539	334,355
11	Southeast (SE)	161,749	0	161,749	7,883	169,632
12	Southwest (SW)	276,944	0	276,944	13,497	290,441
13	Total WPAP	757,509	0	757,509	36,919	794,428
14	Total Treatment	1,200,079	0	1,200,079	58,487	1,258,566
15	Subtotal All Above	3,476,824	0	3,476,824	61,380	3,538,204
16	Common A&G Investment Plant-12 & below	61,380		61,380		
17	Total Plant	3,538,204	0	3,538,204	61,380	3,538,204

(a) Includes collection system building and related
(b) Includes land

BOX 1 - COLLECTIONS	
Plant in Service at 6/30/2024	\$
Collections - Mains	
Sewer Maint. (Plant-10)	35,167,690
Other Collection	0
Mains, \$1,751,029,190, Less Mains Included with SE WPCP, \$1,878,554, see Splitallo-4	1,820,148,335
Subtotal	1,855,316,025
FHL Interceptor (Splitallo-2)	0
Pumping	22,093,499



BOX 4 - Land not included in previous files/worksheets

Description	Cost \$1,000
Sewer Maintenance Yard	19
Frankford Grit	14
Central Schuylkill PS	10
Neill Dr PS	1
Ford Rd PS	1
42nd St PS	1
Mill Cr Flood Control	142
Frankford Cr Flood Control	477
2925 E. Castor Ave	703
NE Corner Fox & Roberts	448

Total - Include with General Plant, Mains	1,816

Table_WW-9A

ALLOCATION OF TEST YEAR INVESTMENT FOR THE NORTHEAST WATER POLLUTION CONTROL PLANT TO FUNCTIONAL COST COMPONENTS
Test Year 2026

Line No.	Description	Col. (1) Reference	(1) Total Investment \$1,000	(2) Capacity \$1,000	(3) Volume \$1,000	(4) Retail, Abington, Bensalem, Bucks Cty W&SA, Lower Moreland, and Lower Southampton		(5) Suspended Solids \$1,000	(6) BOD \$1,000	Basis of Allocation
						Capacity	Volume			
NON-WATER POLLUTION ABATEMENT PROGRAM FACILITIES										
1	Preliminary Treatment Facilities	Splallo-2, Ln 2	0					0		100% Capacity
2	Primary Sedimentation Basins	Splallo-7	5,614		5,614					100% Volume
3	Pumping Station	Splallo-2, Ln 3	1,389					1,389		100% Capacity
4	Aeration Facilities	Splallo-7	18,549						18,549	100% BOD
5	Primary Sludge Pumps	Splallo-7	1,245					1,245		100% SS
6	Scum Ejectors	Splallo-7	195					195		100% SS
7	Effluent Conduit	Splallo-2, Ln 10	0					0		100% Capacity
8	Final Sedimentation Basins	Splallo-7	9,763		9,763					100% Volume
9	Recirculation Pumps	Splallo-7	1,757		1,757					100% Volume
10	Digesters	Splallo-7	19,110					14,333	4,777	75% SS - 25% BOD
11	Sludge Dewatering	Splallo-2, Ln 8 & Splallo-20, Ln 171	50,372					37,779	12,593	75% SS - 25% BOD
12	Centrifuge System	Splallo-2, Ln 9	0					0	0	75% SS - 25% BOD
13	Sludge Lagoons	Splallo-2, Ln 7	0					0	0	75% SS - 25% BOD
14	Frankford Grit Chamber	Splallo-2, Ln 1	0					0		100% Capacity
15	Chlorination Facilities	Splallo-2, Ln 11	5,228					5,228		100% Capacity
16	Aeration Tank No. 1	Splallo-2, Ln 12	2,703						2,703	100% BOD
17	Sludge Thickener Building	Splallo-2, Ln 13	10,710					5,355	5,355	50% SS - 50% BOD
18	Sludge Transfer Station	Splallo-2, Ln 14	289					217	72	75% SS - 25% BOD
19	Loading Terminal/Barges	Splallo-2, Ln 15	6,795					5,096	1,699	75% SS - 25% BOD
20	Subtotal All Above		133,719	0	17,134	6,617	64,220	45,748		
Administrative and General Facilities										
21	Administrative and General Plant	Splallo-2, Ln 27 - Ln 22	68,493							
22	Land	Splallo-2, Ln 22	957							
23	Subtotal		69,450	1,616	15,009	6,237	23,961	22,627		Allocated based on TOTAL NE WPCP INVESTMENT
24	Total Non-Water Pollution Abatement Program Facilities		203,169	1,616	32,143	12,854	88,181	68,375		

WATER POLLUTION ABATEMENT PROGRAM FACILITIES									
25	New Preliminary Treatment Building	Sptallo-2, Ln 35	41,567	10,392		31,175			100% Capacity
26	Primary Sedimentation Tanks Modifications	Sptallo-2, Ln 37	53,482		53,482				100% Volume
27	Blower Building	Sptallo-2, Ln 41	16,771				16,771		100% BOD
28	Aeration Tank No. 1	Sptallo-2, Ln 31	39,103				39,103		100% BOD
29	New Aeration Tanks	Sptallo-2, Ln 43	0				0		100% BOD
30	Chlorination Facilities	Sptallo-2, Ln 36	0			0			100% Capacity
31	New Scum Disposal Facilities	Sptallo-2, Ln 38	0			0			100% SS
32	New Sludge Thickener Building	Sptallo-2, Ln 39	41,796			20,898	20,898		50% SS - 50% BOD
33	Effluent Conduits	Sptallo-2, Ln 45	2,322			2,322			100% Capacity
34	New Final Sedimentation Tanks	Sptallo-2, Ln 40	25,913		25,913				100% Volume
35	Sludge Digestion System Modifications	Sptallo-2, Ln 33	34,896			26,172	8,724		75% SS - 25% BOD
36	Sludge Residue Fusion Plant	Sptallo-2, Ln 34	0			0	0		75% SS - 25% BOD
37	New Centrifuge Building	Sptallo-2, Ln 44	0			0	0		75% SS - 25% BOD
38	Composting Facilities	Sptallo-18, Ln 119	0			0	0		75% SS - 25% BOD
39	Sludge Dewatering	Sptallo-18, Ln 145	26,749			20,062	6,687		75% SS - 25% BOD
40	Frankford High Level Interceptor	(a)	0			0			100% Capacity
41	Sludge Transfer Station	Sptallo-2, Ln 46	24,782			18,587	6,195		75% SS - 25% BOD
42	Loading Terminal/Barges	Sptallo-2, Ln 48	5,547			4,160	1,387		75% SS - 25% BOD
43	Sludge Cake Staging Pad	Sptallo-2, Ln 47	0			0	0		75% SS - 25% BOD
44	Subtotal		312,928	10,392	79,395	33,497	89,879	99,765	
45	Admin. and General Facili	Sptallo-2, Ln 50-[Sptallo-6, Lns 25-37+Lns 40-43]	48,176	1,121	10,412	4,327	16,621	15,695	Allocated based on TOTAL NE WPCP INVESTMENT
46	Adjustment for Joint Use Facilities	Sptallo-18, Ln 123 & 149	3,558				2,668	890	
47	Total Water Pollution Abatement Program facilities		364,662	11,513	89,807	37,824	109,168	116,350	
48	TOTAL NORTHEAST WPC PLANT BOOK COST		567,831	13,129	121,950	50,678	197,349	184,725	
49	Less Federal Grants	Sptallo-8	238,384	7,824	59,779	25,220	69,752	75,809	
50	ADJUSTED TOTAL NORTHEAST WPC PLANT INVESTMENT		329,447	5,305	62,171	25,458	127,597	108,916	
			100.0%	1.6%	18.9%	7.7%	38.7%	33.1%	

BOX 1 - CALCULATION OF LINES 2, 4 THRU 6, 8 THRU 10

	EPA Cost Estimates \$1,000	Spread TY Plant on EPA Estimates	Volume	TSS	BOD	
	PN 12065.100, Co(?) 15.3					
Primary Sedimentation Basins	1,150	5,614	5,614			
Aeration Facilities						
Aeration Basins	2,500					
Blower Bldg. (Blowers)	1,300					
Subtotal	3,800	18,549			18,549	
Primary Sludge Pumps						
Primary Basins Sludge Pumps	190					
"B" Road Pump Station	65					
Subtotal	255	1,245		1,245		
Blower Bldg. (Scum Ejectors)	40	195		195		
Final Sedimentation Basins	2,000	9,763	9,763			
Recirculation Pumps						
Blower Bldg (Return Sludge Pmps)	260					
"C" Road Pump Station	100					
Subtotal	360	1,757	1,757			
Digesters						
Sludge Digestion	3,900					
Blower Bldg (Supernatant Tanks)	15					
Subtotal	3,915	19,110		14,333	4,777	
TOTAL	11,520	56,233	17,134 30%	0 0%	15,773 28%	23,326 41%
TEST YEAR PLANT	Splitallo-2					
Settling and Aeration Tanks	47,825					
Blower Bldg, Supernatant Tank Prim						
Sludge Hse & Scum Ejector Bldg	2,831					
Sludge Digestion System	5,577					
TOTAL	56,233	0				

NORTHEAST WPC PLANT ALLOCATION OF ESTIMATED TEST YEAR FEDERAL GRANTS FOR WPAP PROJECTS

Line No.	Description	Col. (1) Reference	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Basis of Allocation		
			Average Test Year Net Book Cost (a) \$1,000	Total Federal Grants @ 70.3% Percent \$1,000	Retail, Abington, Bensalem, Bucks Cty W&SA, Lower Moreland, and Lower Southampton - Capacity \$1,000	Volume \$1,000	Capacity \$1,000	Suspended Solids \$1,000	BOD \$1,000			
WATER POLLUTION ABATEMENT PROGRAM FACILITIES												
1	New Preliminary Treatment Building	Sptalto-2, Ln 35	39,635	27,863	6,966		20,897			100% Capacity	27,863	0
2	Primary Sedimentation Tanks Modifications	Sptalto-2, Ln 37	50,996	35,850		35,850				100% Volume	35,850	0
3	Blower Building	Sptalto-2, Ln 41	15,992	11,242					11,242	100% BOD	11,242	0
4	Aeration Tank No. 1	Sptalto-2, Ln 31	37,286	26,212					26,212	100% BOD	26,212	0
5	New Aeration Tanks	Sptalto-2, Ln 43	0	0					0	100% BOD	0	0
6	Chlorination Facilities	Sptalto-2, Ln 36	0	0			0			100% Capacity	0	0
7	New Scum Disposal Facilities	Sptalto-2, Ln 38	0	0				0		100% SS	0	0
8	New Sludge Thickener Building	Sptalto-2, Ln 39	39,854	28,017				14,009	14,008	50% SS - 50% BOD	28,017	0
9	Effluent Conduits	Sptalto-2, Ln 45	2,214	1,556			1,556			100% Capacity	1,556	0
10	New Final Sedimentation Tanks	Sptalto-2, Ln 40	24,709	17,370		17,370				100% Volume	17,370	0
11	Sludge Digestion System Modifications	Sptalto-2, Ln 33	33,274	23,392				17,544	5,848	75% SS - 25% BOD	23,392	0
12	Sludge Residue Fusion Plant	Sptalto-2, Ln 34	0	0				0	0	75% SS - 25% BOD	0	0
13	New Centrifuge Building	Sptalto-2, Ln 44	0	0				0	0	75% SS - 25% BOD	0	0
14	Composting Facilities(b)	Sptalto-18, Ln 107	0	0				0	0	75% SS - 25% BOD	0	0
15	Sludge Dewatering(b)	Sptalto-19, Ln 133	25,506	18,237				13,678	4,559	75% SS - 25% BOD	7,996	10,241
16	Frankford High Level Interceptor	Sptalto-6, Ln 40	0	0				0		100% Capacity	0	0
17	Sludge Transfer Station	Sptalto-2, Ln 46	23,630	16,612				12,459	4,153	75% SS - 25% BOD	16,612	0
18	Loading Terminal/Barges	Sptalto-2, Ln 48	5,289	3,718				2,789	929	75% SS - 25% BOD	3,718	0
19	Sludge Cake Staging Pad	Sptalto-2, Ln 47	0	0				0	0	75% SS - 25% BOD	0	0
20	Subtotal		298,385	210,069	6,966	53,220	22,453	60,479	66,951		199,828	10,241
21	Admin. and Gen'l Facilities											
22	Receiving 3% Federal Grants (e)	3%	9,514	285	9	72	30	82	92		285	0
23	All Other	(Sptalto-2, Lns 29,30,32,42,49) - Ln22	36,423	25,605	849	6,487	2,737	7,372	8,160		25,643	(38)
24	Total Admin. and Gen'l Facilities		45,937	25,890	858	6,559	2,767	7,454	8,252		25,928	(38)
25	Adjust. for Joint Use Facil	Sptalto-18, Ln 111 & Sptalto-19 Ln 137	3,392	2,425				1,819	606		1,184	1,241
26	Total Water Poll. Abatement Prog. Facilities		347,714	238,384	7,824	59,779	25,220	69,752	75,809		226,940	11,444
				238,384	Check							

(a) Excludes allocated pension & benefits, capitalized interest, and general plant.

(b) Includes allocated portion of SWWPCP facilities.

(c) Prior to adjustment for allocated portion of SWWPCP A&G.

(d) Federal grant Reimbursement Status Report received 10/7/99 from Joe Clare (BD-28a). Also filed with Support calcs for this study.

(e) \$9,514,300.0 of the WPAP facilities received only about 3% federal grants, per Joe Clare 10/7/99 email to JRM (BD-28). Also filed with Support calcs for this study.

Table_WW-9B

**ALLOCATION OF TEST YEAR INVESTMENT FOR THE SOUTHWEST WATER POLLUTION CONTROL PLANT TO FUNCTIONAL COST COMPONENTS
Test Year 2026**

Line No.	Description	Col. (1) Reference	(1) Total Investment \$1,000	(2) Retail - Capacity \$1,000	(3) Volume \$1,000	(4) Capacity \$1,000	(5) Suspended Solids \$1,000	(6) BOD \$1,000	Basis of Allocation
NON-WATER POLLUTION ABATEMENT PROGRAM FACILITIES									
1	Raw Wastewater Pumping Station	Spltallo-3	Ln 1	12,665	12,665				100% Capacity
2	Sludge Digestion Facilities	Spltallo-21	Ln 195	12,020			8,770	3,250	75% SS - 25% BOD
3	Sludge Disposal Facilities	Spltallo-20	Ln 173	0			0	0	75% SS - 25% BOD
4	Scum Incineration	Spltallo-3	Ln 2	0			0		100% SS SS/BOD 210
5	Outfall Line	Spltallo-3	Ln 9	0		0			100% Capacity
6	Settling Tanks	Spltallo-3	Ln 3	35,665	35,665				100% Volume
7	Sludge Handling	Spltallo-3	Ln 4	7,495			5,621	1,874	75% SS - 25% BOD
8	Chlorination Facilities	Spltallo-3	Ln 10	782		782			100% Capacity
9	Dewatering Facilities	Spltallo-3	Ln 11	0			0	0	75% SS - 25% BOD
10	Aeration Tanks	Spltallo-3	Ln 12	710				710	100% BOD
11	Oxygen Supply	Spltallo-3	Ln 13	3,685				3,685	100% BOD
12	Effluent Pump Station	Spltallo-3	Ln 14	1,587		1,587			100% Capacity
13	Sludge Thickener Building	Spltallo-3	Ln 15	1,636			818	818	50% SS - 50% BOD (a)
14	Composting Facilities	Spltallo-3	Ln 16	726			545	181	75% SS - 25% BOD (a)
15	Sludge Gas Facilities	Spltallo-3	Ln 17	12,241			9,181	3,060	75% SS - 25% BOD (a)
16	Subtotal			89,212	12,665	35,665	2,369	24,935	13,578
Administrative and General Facilities									
17	Administrative and General Plant	Spltallo-3	Ln 28 - Ln 23	86,319					
18	Land	Spltallo-3	Ln 23	696					
19	Subtotal			87,015	5,969	23,994	9,068	25,394	22,590
20	Adjustment for Joint Use Facilities	Spltallo-20, Ln 176 & Spltallo-21 Ln 198		(5,314)				(4,210)	(1,104)
21	Total Non-Water Pollution Abatement Program Facilities			170,913	18,634	59,659	11,437	46,119	35,064

WATER POLLUTION ABATEMENT PROGRAM FACILITIES									
22	Influent Pumping Station	Sptalalo-3	Ln 30	6,412	6,412				100% Capacity
23	Preliminary Treatment Building	Sptalalo-22	Ln 217	20,600		20,600			100% Capacity (a)
24	Primary Sedimentation Tanks	Sptalalo-3	Ln 32	11,290		11,290			100% Volume
25	Aeration Tanks	Sptalalo-3	Ln 33	16,634			16,634		100% BOD
26	Oxygen Supply System	Sptalalo-3	Ln 34	14,306			14,306		100% BOD
27	Compressor Building	Sptalalo-3	Ln 35	3,786				3,786	100% BOD
28	Final Tanks	Sptalalo-3	Ln 36	29,727		29,727			100% Volume
29	Scum Concentration Building	Sptalalo-3	Ln 38	1,111			1,111		100% SS
30	Sludge Thickener Building	Sptalalo-13	Ln 17	12,734			6,367	6,367	50% SS - 50% BOD (a)
31	Sludge Digestion Facilities	Sptalalo-15	Ln 43	31,570			23,035	8,535	75% SS - 25% BOD (a)
32	Effluent Pumping Station	Sptalalo-3	Ln 42	6,011				6,011	100% Capacity
33	Outfall Conduit	Sptalalo-3	Ln 43	0				0	100% Capacity
34	New Centrifuges	Sptalalo-17	Ln 95	8,078			5,894	2,184	75% SS - 25% BOD (a)
35	Composting Facilities	Sptalalo-18	Ln 121	0			0	0	75% SS - 25% BOD (a)
36	Sludge Dewatering	Sptalalo-19	Ln 147	19,268			14,451	4,817	75% SS - 25% BOD (a)
37	Sludge Gas Facilities	Sptalalo-16	Ln 69	7,353			5,365	1,988	75% SS - 25% BOD (a)
38	Grit & Ash Transfer Station	Sptalalo-23	Ln 243	0			0		100% Capacity (a)
39	Subtotal			188,880	6,412	41,017	26,611	56,223	58,617
40	Admin. and Gen'l. Facilities	See note (b)		34,487	2,366	9,510	3,594	10,065	8,952
41	Adjust. for Joint Use Facilities	See note (c)		(8,922)			(466)	(6,312)	(2,144)
42	Total Water Pollution Abatement Program Facilities			214,445	8,778	50,527	29,739	59,976	65,425
43	TOTAL SOUTHWEST WPC PLANT BOOK COST			385,358	27,412	110,186	41,176	106,095	100,489
44	Less Federal Grants	Sptalalo-10		145,937	5,161	33,013	21,099	40,947	45,717
45	ADJUSTED TOTAL SOUTHWEST WPC PLANT INVESTMENT			239,421	22,251	77,173	20,077	65,148	54,772
				239,421	Check				
				100.00%	9.3%	32.2%	8.4%	27.2%	22.9%

(a) Reflects weighting due to joint use facilities.
 (b) Sptalalo-3, Lns 45..50, 52
 (c) Sptalalo-13, Lns 20,46,72,98,123,124,149,150
 and Sptalalo-22 & Sptalalo-23, Lns 220 and 246

Allocated based on TOTAL SW WPCP INVESTMENT

SOUTHWEST WPC PLANT ALLOCATION OF ESTIMATED TEST YEAR FEDERAL GRANTS FOR WPAP PROJECTS

Line No.	Description	Col. (1) Reference	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Basis of Allocation
			Average Test Year Net Book Cost (\$1,000)	Total Federal Grants @ 71.5% Percent (\$1,000)	Retail - Capacity (\$1,000)	Volume (\$1,000)	Capacity	Suspended Solids	BOD	
WATER POLLUTION ABATEMENT PROGRAM FACILITIES										
1	Influent Pumping Station	Sptalalo-3, Ln 30	6,114	4,372	4,372					100% Capacity
2	Preliminary Treatment Building (b)	Sptalalo-22 Ln203	19,643	14,044			14,044			100% Capacity (d)
3	Primary Sedimentation Tanks	Sptalalo-3, Ln 32	10,765	7,697		7,697				100% Volume
4	Aeration Tanks	Sptalalo-3, Ln 33	15,861	11,341					11,341	100% BOD
5	Oxygen Supply System	Sptalalo-3, Ln 34	13,641	9,753					9,753	100% BOD
6	Compressor Building	Sptalalo-3, Ln 35	3,610	2,581					2,581	100% BOD
7	Final Tanks	Sptalalo-3, Ln 36	28,347	20,268		20,268				100% Volume
8	Scum Concentration Building	Sptalalo-3, Ln 38	1,059	757				757		100% SS
9	Sludge Thickener Building (b)	Sptalalo-13, Ln 4	12,142	8,682				4,341	4,341	50% SS - 50% BOD (d)
10	Sludge Digestion Facilities (b)	Sptalalo-15, Ln 30	30,103	21,523				15,704	5,819	75% SS - 25% BOD (d)
11	Effluent Pumping Station	Sptalalo-3, Ln 42	5,732	4,098			4,098			100% Capacity
12	Outfall Conduit	Sptalalo-3, Ln 43	0	0			0			100% Capacity
13	New Centrifuges (b)	Sptalalo-17, Ln 82	7,701	5,507				4,018	1,489	75% SS - 25% BOD (d)
14	Composting Facilities (b)	Sptalalo-18, Ln 108	0	0				0	0	75% SS - 25% BOD (d)
15	Sludge Dewatering (b)	Sptalalo-19, Ln 134	18,373	13,136				9,852	3,284	75% SS - 25% BOD (d)
16	Sludge Gas Facilities (b)	Sptalalo-16, Ln 56	7,011	5,013				3,658	1,355	75% SS - 25% BOD (d)
17	Grit and Ash Transfer Station (b)	Sptalalo-23, Ln229	0	0			0			100% Capacity (d)
18	Subtotal		180,102	128,772	4,372	27,965	18,142	38,330	39,963	
19	Admin. and Gen'l. Facilities (c)	See note (e)	32,511	23,245	789	5,048	3,275	6,919	7,214	
20	Adjustment for Joint Use Facilities	See note (f)	(8,507)	(6,080)			(318)	(4,302)	(1,460)	
21	Total Water Poll. Abatement Prog. Facilities		204,106	145,937	5,161	33,013	21,099	40,947	45,717	
				145,937	Check					

(a) Excludes allocated pension & benefits, capitalized interest and general plant.

(b) Includes allocated portion of SWWPCP facilities.

0 Include CWIP

(c) Prior to adjustment for allocated portion of SWWPCP A&G.

(d) Reflects weighting due to joint use facilities.

(e) Sptalalo-3, Lns 45,.50, 52, Cols (1) + (4)

(f) Sptalalo-13, Ln 8; Sptalalo-15, Ln 34; Sptalalo-16 Ln 60; Sptalalo-17, Ln 86; Sptalalo-18, Lns 111 & 112; Sptalalo-19, Lns 137 & 138; Sptalalo-22, Ln 208; and Sptalalo-23, Ln 234

(g) Federal grant Reimbursement Status Report received 10/7/99 from Joe Clare (BD-28a). Also filed with Support calcs for this study.

Table_WW-9C

**ALLOCATION OF TEST YEAR INVESTMENT FOR THE SOUTHEAST WATER POLLUTION CONTROL PLANT TO FUNCTIONAL COST COMPONENTS
Test Year 2026**

BOX 1 - CHECK OF TOTAL TREATMENT PLANT		
	Sptalloy-2,3,4	Sptalloy-6,9,11
	\$	\$
NE WPCP	537,524	567,831
SW WPCP	472,471	385,358
SE WPCP	248,571	305,377
Total	1,258,566	1,258,566
Error		0

Line No.	Description	Col. (1) Reference	Retail and Springfield (Wyndmoor)					Basis of Allocation
			Total Investment \$1,000	Volume \$1,000	Capacity \$1,000	Suspended Solids \$1,000	BOD \$1,000	
NON-WATER POLLUTION ABATEMENT PROGRAM FACILITIES								
1	Main Pumping Station	Sptalloy-4, Ln 1	1,123		1,123			100% Capacity
2	Grit Chambers	Sptalloy-4, Ln 2	12,610		12,610			100% Capacity
3	Grease Building	Sptalloy-4, Ln 4	0			0		100% SS
4	Outfall Line	Sptalloy-4, Ln 7	578		578			100% Capacity
5	Sludge Digestion Facilities	Sptalloy-21, Ln 194	5,803			4,597	1,206	75% SS - 25% BOD
6	Sludge Disposal Facilities	Sptalloy-20, Ln 172	0			0	0	75% SS - 25% BOD
7	Settling Tanks & Floe. Channel	Sptalloy-4, Ln 3	24,201	24,201				100% Volume
8	Compressor Building	Sptalloy-4, Ln 8	1,413				1,413	100% BOD
9	Sludge Force Main	Sptalloy-4, Ln 6	5,088			3,816	1,272	75% SS - 25% BOD
10	Subtotal		50,816	24,201	14,311	8,413	3,891	
Administrative and General Facilities								
11	Administrative and General Plant	Sptalloy-4, Ln 16 - Sptalloy-11, Ln 12	26,246					
12	Land	Sptalloy-4, Ln 12	7,680					
13	Subtotal		33,926	10,968	9,646	6,103	7,209	Allocated based on TOTAL SE WPCP INVESTMENT
14	Adjustment for Joint Use Facilities	Sptalloy-20, Ln 176 & Sptalloy-21, Ln 198	5,314			4,210	1,104	
15	Total Non-Water Pollution Abatement Program Facilities		90,056	35,169	23,957	18,726	12,204	
WATER POLLUTION ABATEMENT PROGRAM FACILITIES								
16	Influent Pump. Stat. and Screen & Grit Chamber	Sptalloy-4, Ln 19	22,163		22,163			100% Capacity
17	Primary Sedimentation Tanks	Sptalloy-4, Ln 25	21,464	21,464				100% Volume
18	Compressor Building	Sptalloy-4, Ln 21	10,071				10,071	100% BOD
19	Air Supply Facilities	Sptalloy-4, Ln 26	23,524				23,524	100% BOD
20	Final Sedimentation	Sptalloy-4, Ln 27	26,464	26,464				100% Volume
21	Effluent Pumping Station	Sptalloy-4, Ln 22	11,685		11,685			100% Capacity
22	Effluent Conduit	Sptalloy-4, Ln 20	11,774		11,774			100% Capacity
23	Scum Concentration Facilities	Sptalloy-4, Ln 18	2,860			2,860		100% SS
24	Grease Building	Sptalloy-4, Ln 34	0			0		100% SS
25	Sludge Handling Facilities	Sptalloy-4, Ln 23	0			0	0	75% SS - 25% BOD
26	Sludge Force Main	Sptalloy-4, Ln 24	1,971			1,478	493	75% SS - 25% BOD
24a	Preliminary Treatment Bldg.	Sptalloy-22, Ln 216	3,505		3,505			100% Capacity (a) x
27	Sludge Thickeners	Sptalloy-13, Ln 16	4,730			2,365	2,365	50% SS - 50% BOD (a)
28	Sludge Digesters	Sptalloy-15, Ln 42	15,242			12,074	3,168	75% SS - 25% BOD (a)
29	Sludge Disposal Facilities	Sptalloy-17, Ln 94	3,899			3,089	810	75% SS - 25% BOD (a)
30	Composting Facilities	Sptalloy-18, Ln 120	0			0	0	75% SS - 25% BOD (a)
31	Sludge Dewatering	Sptalloy-19, Ln 146	9,399			7,049	2,350	75% SS - 25% BOD (a)
29a	Grit and Ash Transfer Station	Sptalloy-23, Ln 242	0		0			100% Capacity (a) x
32	Sludge Gas Facilities	Sptalloy-16, Ln 68	3,550			2,812	738	75% SS - 25% BOD (a)
33	Subtotal		172,301	47,928	49,127	31,727	43,519	
34	Admin. and Gen'l. Facilities	Sptalloy-4, Ln 36 - Sptalloy-11, Lns 16...26	37,656	12,173	10,707	6,775	8,001	Allocated based on TOTAL SE WPCP INVESTMENT
35	Adjustment for Joint Use Facilities	See note (b)	5,364		466	3,644	1,254	
36	Total Water Pollution Abatement Program Facilities		215,321	60,101	60,300	42,146	52,774	
37	TOTAL SOUTHEAST WPC PLANT BOOK COST		305,377	95,270	84,257	60,872	64,978	
38	Less Federal Grants	Sptalloy-12	143,726	38,715	40,080	28,715	36,216	
39	ADJUSTED TOTAL SOUTHEAST WPC PLANT INVESTMENT		161,651	56,555	44,177	32,157	28,762	
			161,651	check				
	(a) Reflects weighting due to joint use facilities.		100.00%	35.0%	27.3%	19.9%	17.8%	

72, 98, 124, and 150, Sptalloy-22 Ln 220 and Sptalloy-23 Ln 246.

SOUTHEAST WPC PLANT ALLOCATION OF ESTIMATED TEST YEAR FEDERAL GRANTS FOR WPAP PROJECTS

Line No.	Description	Col. (1) Reference	(1)	(2)	(3)	(4)	(5)	(6)	Basis of Allocation
			Average Test Year Net Book Cost (a) \$1,000	Total Federal Grants @ 69.6% \$1,000 (1)*69.6% (g)	Volume \$1,000	Capacity \$1,000	Suspended Solids \$1,000	BOD \$1,000	
WATER POLLUTION ABATEMENT PROGRAM FACILITIES									
1	Influent Pump, Sta. & Screen & Grit Chamber	Sptalalo-4, Ln 19	21,133	14,709		14,709			100% Capacity
2	Primary Sedimentation Tanks	Sptalalo-4, Ln 25	20,467	14,245	14,245				100% Volume
3	Compressor Building	Sptalalo-4, Ln 21	9,603	6,684				6,684	100% BOD
4	Air Supply Facilities	Sptalalo-4, Ln 26	22,431	15,612				15,612	100% BOD
5	Final Sedimentation	Sptalalo-4, Ln 27	25,234	17,563	17,563				100% Volume
6	Effluent Pumping Station	Sptalalo-4, Ln 22	11,142	7,755		7,755			100% Capacity
7	Effluent Conduit	Sptalalo-4, Ln 20	11,227	7,814		7,814			100% Capacity
8	Scum Concentration Facilities	Sptalalo-4, Ln 18	2,727	1,898			1,898		100% SS
9	Grease Building	Sptalalo-4, Ln 34	0	0			0		100% SS
10	Sludge Handling Facilities	Sptalalo-4, Ln 23	0	0			0	0	75% SS - 25% BOD
11	Sludge Force Main	Sptalalo-4, Ln 24	1,879	1,308			981	327	75% SS - 25% BOD
11a	Preliminary Treatment Bldg. (b)	Sptalalo-22, Ln 202	3,342	2,390		2,390			100% Capacity (d)
12	Sludge Thickeners(b)	Sptalalo-13, Ln 3	4,510	3,224			1,612	1,612	50% SS - 50% BOD (d)
13	Sludge Digesters(b)	Sptalalo-15, Ln 29	14,534	10,392			8,232	2,160	75% SS - 25% BOD (d)
14	Sludge Disposal Facilities(b)	Sptalalo-17, Ln 81	3,719	2,658			2,106	552	75% SS - 25% BOD (d)
15	Composting Facilities(b)	Sptalalo-18, Ln 107	0	0			0	0	75% SS - 25% BOD (d)
16	Sludge Dewatering(b)	Sptalalo-19, Ln 133	8,961	6,408			4,806	1,602	75% SS - 25% BOD (d)
16a	Grit and Ash Transfer Station	Sptalalo-23, Ln 228	0	0		0			100% Capacity (d)
17	Sludge Gas Facilities(b)	Sptalalo-16, Ln 55	3,385	2,420			1,917	503	75% SS - 25% BOD (d)
18	Subtotal		164,294	115,080	31,808	32,668	21,552	29,052	
19	Admin. and Gen'l. Facilities(c)	See note (e)	35,906	24,991	6,907	7,094	4,680	6,310	
20	Adjustment for Joint Use Facilities	See note (f)	5,115	3,655		318	2,483	854	
21	Total Water Poll. Abatement Prog. Facilities		205,315	143,726	38,715	40,080	28,715	36,216	
				143,726	Check				

(a) Excludes allocated pension & benefits, capitalized interest and general plant.

(b) Includes allocated portion of SWWPCP facilities.

(c) Prior to adjustment for allocated portion of SWWPCP A&G.

Include CWIP: 1

(d) Reflects weighting due to joint use facilities.

(e) Sptalalo-4, Lns 28, 33, 35

(f) Sptalalo-13, Lns 8, 34, 60, 86, 112, and 138; Sptalalo-22 Ln 208, and Sptalalo-23 Ln 234

(g) Federal grant Reimbursement Status Report received 10/7/99 from Joe Clare (BD-28a). Also filed with Support calcs for this study.

SOUTHWEST PLANT INVESTMENT
 ALLOCATED TO NE AND SE PLANTS

Line No.	Facility Description	(1) Total Investment \$1,000 (2) + (3)	(2) Suspended Solids \$1,000	(3) BOD \$1,000	Basis of Allocation	(4) Total Investment \$1,000 (5)+(6)	(5) Suspended Solids \$1,000	(6) BOD \$1,000
WPAP Plant - Sludge Thickener Facilities								
1	Book Cost Before Allocated A&G (a)	Sptlallo-3, Ln 39 17,464	8,732	8,732	50% SS - 50% BOD			
2	Book Cost Subject to Federal Grant	Sptlallo-3, Ln 39 16,652	8,326	8,326	50% SS - 50% BOD	Book Cost Applicable to Federal Grants		
3	Estimated Federal Grant - %	71.5%	71.5%	71.5%	Sptlallo-10	Allocated to:		
4	Estimated Federal Grant	11,906	5,953	5,953	Ln 2 x Ln 3	NEWPCP 0	0	Ln 2 x Ln 12
5	Net Book Cost Before Alloc. A&G	5,558	2,779	2,779	Ln 1 - Ln 4	SEWPCP 4,510	2,255	Ln 2 x Ln 13
						SWWPCP 12,142	6,071	Ln 2 x Ln 14
6	A&G Facilities(a)	Sptlallo-3, BOX 3 2,323	1,162	1,161	50% SS - 50% BOD	Total (a)	16,652	8,326
7	A&G subject to Federal Grant(b)	Sptlallo-3, BOX 3 2,215	1,108	1,107	50% SS - 50% BOD	A&G Applicable to Federal Grants		
8	Estimated Federal Grant - % (c)	71.5%	71.5%	71.5%	Sptlallo-10	Allocated to:		
9	Estimated Federal Grant	1,584	792	792	Ln 7 x Ln 8	NEWPCP 0	0	Ln 7 x Ln 12
10	Net A&G Facilities (a)	739	370	369	Ln 6 - Ln 9	SEWPCP 600	300	Ln 7 x Ln 13
11	Net Book Cost including A&G (a)	6,297	3,149	3,148	Ln 5 + Ln 10	SWWPCP 1,615	808	Ln 7 x Ln 14
12	Percent Allocable to:		0.00%	0.00%	BOX 3	Total (a)	2,215	1,108
13	NEWPCP		27.08%	27.08%	BOX X			
14	SEWPCP		72.92%	72.92%	BOX X			
15	Book Cost Before Allocated A&G					BOX X - BOD & SS ALLOCATIONS BETWEEN PLANTS		
16	Allocated to:					BD-28b, WESTON Letter Dated 9-1-93		
17	NEWPCP	0	0	0	Ln 1 x Ln 12	Attachments		
18	SEWPCP	4,730	2,365	2,365	Ln 1 x Ln 13	Facilities common to SE and SW only:		
19	SWWPCP	12,734	6,367	6,367	Ln 1 x Ln 14	Secondary		
20	Total (a)	17,464	8,732	8,732		lbs		
21	A&G					BD-28b		
22	Allocated to:					SEWPCP 65,000	27.08%	
23	NEWPCP	0	0	0	Ln 6 x Ln 12	SWWPCP 175,000	72.92%	
24	SEWPCP	629	315	314	Ln 6 x Ln 13	Total	240,000	100.00%
25	SWWPCP	1,694	847	847	Ln 6 x Ln 14			
26	Total (a)	2,323	1,162	1,161				
27	Federal Grants(excluding A&G)					Federal Grants - A&G		
28	Allocated to:					Allocated to:		
29	NEWPCP	0	0	0	Ln 4 x Ln 12	NEWPCP 0	0	Ln 9 x Ln 12
30	SEWPCP	3,224	1,612	1,612	Ln 4 x Ln 13	SEWPCP 428	214	Ln 9 x Ln 13
31	SWWPCP	8,682	4,341	4,341	Ln 4 x Ln 14	SWWPCP 1,156	578	Ln 9 x Ln 14
32	Total (b)	11,906	5,953	5,953		Total (b)	1,584	792

(a) Includes allocated pension & benefits, capitalized interest, and general plant.
 (b) Excludes allocated pension & benefits and capitalized interest.
 (c) Adjusted for Work Progress Grant percentages.

CHECK:	Total A & G	Fed Grant A & G	A & G CI & FB
WPAP Plant - Sludge Thickener Facilities	2,323	2,215	108
WPAP Plant - Sludge Digestion	6,226	5,937	289
WPAP Plant - Sludge Gas Facilities	1,450	1,383	67
WPAP Plant - Sludge Disposal Facilities (Centrifuges)	1,593	1,519	74
WPAP Plant - Composting Facilities	0	0	0
WPAP Plant - Dewatering Facilities	7,371	7,028	343
Non-WPAP Plant - Sludge Disposal Facilities (Disposal, Belt Filter, Centrifuge)	0	0	0
Non-WPAP Plant - Digesters	16,322	na	16,322
Total A&G Allocated to shared facilities	35,285	18,082	17,203
Total A&G	34,096		
Percent of total A&G	103.49%		
Total Non-A&G Facilities Shared Facilities	160,395		
Total Non-A&G Facilities	256,345		
	62.57%		

	(1)	(2)	(3)	
	Total Investment (2)+(3)	Suspended Solids	BOD	Basis of Allocation
WPAP Plant - Sludge Digestion	Spltallo-3, Ln 40			
27 Book Cost Before Allocated A&G (a)	46,812	35,109	11,703	75% SS - 25% BOD
28 Book Cost Subject to Federal Grant	Spltallo-3, Ln 40			
29 Estimated Federal Grant - %	44,637	33,478	11,159	75% SS - 25% BOD
30 Estimated Federal Grant (c)	71.5%	71.5%	71.5%	Spltallo-10
31 Net Book Cost Before Alloc. A&G	31,915	23,936	7,979	Ln 28 x Ln 29
	14,897	11,173	3,724	Ln 27 - Ln 30
32 A&G Facilities(a)	Spltallo-3,BOX 3	(Same calc using Sludge Digest. Fac.)		
	6,226	4,670	1,556	75% SS - 25% BOD
33 A&G subject to Federal Grant(b)	Spltallo-3,BOX 3	(Same calc using Sludge Digest Fac. cols (1)+(4))		
34 Estimated Federal Grant - % (c)	5,937	4,453	1,484	75% SS - 25% BOD
35 Estimated Federal Grant	71.5%	71.5%	71.5%	Spltallo-10
36 Net A&G Facilities (a)	4,245	3,184	1,061	Ln 33 x Ln 34
37 Net Book Cost including ass. A&G (a)	1,981	1,486	495	Ln 32 - Ln 35
	16,878	12,659	4,219	Ln 31 + Ln 36
38 Percent Allocable to:				
39 Allocated to: NEWPCP		0.00%	0.00%	BOX 3
40 Allocated to: SEWPCP		34.39%	27.07%	BOX 3
		65.61%	72.93%	BOX 3
41 Book Cost Before Allocated A&G				
42 Allocated to: NEWPCP	0	0	0	Ln 27 x Ln 38
43 Allocated to: SEWPCP	15,242	12,074	3,168	Ln 27 x Ln 39
	31,570	23,035	8,535	Ln 27 x Ln 40
44 Total (a)	46,812	35,109	11,703	
45 A&G				
46 Allocated to: NEWPCP	0	0	0	Ln 32 x Ln 38
47 Allocated to: SEWPCP	2,027	1,606	421	Ln 32 x Ln 39
	4,199	3,064	1,135	Ln 32 x Ln 40
48 Total (a)	6,226	4,670	1,556	
49 Federal Grants (excluding A&G)				
50 Allocated to: NEWPCP	0	0	0	Ln 30 x Ln 38
51 Allocated to: SEWPCP	10,392	8,232	2,160	Ln 30 x Ln 39
	21,523	15,704	5,819	Ln 30 x Ln 40
52 Total (b)	31,915	23,936	7,979	

(a) Includes allocated pension & benefits, capitalized interest, and general plant.
 (b) Excludes allocated pension & benefits and capitalized interest.
 (c) Adjusted for Work Progress Grant percentages.

	(4)	(5)	(6)	
	Total Investment \$1,000 (5)+(6)	Suspended Solids \$1,000	BOD \$1,000	
Book Cost Applicable to Federal Grants				
Allocated to: NEWPCP	0	0	0	Ln 28 x Ln 38
SEWPCP	14,534	11,513	3,021	Ln 28 x Ln 39
SWWPCP	30,103	21,965	8,138	Ln 28 x Ln 40
Total (a)	44,637	33,478	11,159	
A&G Applicable to Federal Grants				
Allocated to: NEWPCP	0	0	0	Ln 33 x Ln 38
SEWPCP	1,933	1,531	402	Ln 33 x Ln 39
SWWPCP	4,004	2,922	1,082	Ln 33 x Ln 40
Total (a)	5,937	4,453	1,484	

	SS BD-28b	BOD BD-28b						
NEWPCP	0.4827	0.4827						
SEWPCP	0.1696	0.1696						
SWWPCP	0.3477	0.3477						
	Primary lbs BD-28b	Secondary lbs BD-28b	SS lbs	BOD lbs	SS lbs	BOD lbs		
SEWPCP	100,000	55,500	127,750	27,750	34.39%	27.07%	155,500	32.81%
SWWPCP	169,000	149,500	243,750	74,750	65.61%	72.93%	318,500	67.19%
Total	269,000	205,000	371,500	102,500	100.00%	100.00%	474,000	
	(4)	(5)	(6)					
	Total Investment \$1,000	Suspended Solids \$1,000	BOD \$1,000					
Federal Grants - A&G								
Allocated to: NEWPCP	0	0	0	Ln 35 x Ln 38				
SEWPCP	1,382	1,095	287	Ln 35 x Ln 39				
SWWPCP	2,863	2,089	774	Ln 35 x Ln 40				
Total (b)	4,245	3,184	1,061					

	(1)	(2)	(3)		(4)	(5)	(6)
	Total Investment (2)+(3)	Suspended Solids	BOD	Basis of Allocation	Total Investment \$1,000 (5)+(6)	Suspended Solids \$1,000	BOD \$1,000
WPAP Plant - Sludge Gas Facilities							
53 Book Cost Before Allocated A&G (a)	Sptalto-3, Ln 44 10,903	8,177	2,726	75% SS - 25% BOD			
54 Book Cost Subject to Federal Grant	Sptalto-3, Ln 44 10,396	7,797	2,599	75% SS - 25% BOD			
55 Estimated Federal Grant - %	71.5%	71.5%	71.5%	Sptalto-10			
56 Estimated Federal Grant (c)	7,433	5,575	1,858	Ln 54 x Ln 55			
57 Net Book Cost Before Alloc. A&G	3,470	2,602	868	Ln 53 - Ln 56			
58 A&G Facilities(a)	Sptalto-3,BOX 3 1,450	(Same calc using Sludge Gas Fac) 1,088	362	75% SS - 25% BOD			
59 A&G subject to Federal Grant(b)	Sptalto-3,BOX 3 1,383	(Same calc using Sludge Gas Fac, cols (1)+(4)) 1,037	346	75% SS - 25% BOD			
60 Estimated Federal Grant - % (c)	71.5%	71.5%	71.5%	Sptalto-10			
61 Estimated Federal Grant	989	742	247	Ln 59 x Ln 60			
62 Net A&G Facilities (a)	461	346	115	Ln 58 - Ln 61			
63 Net Book Cost including A&G (a)	3,931	2,948	983	Ln 57 + Ln 62			
64 Percent Allocable to: NEWPCP		0.00%	0.00%	BOX 3			
65 SEWPCP		34.39%	27.07%	BOX 3			
66 SWWPCP		65.61%	72.93%	BOX 3			
67 Book Cost Before Allocated A&G					Book Cost Applicable to Federal Grants		
68 Allocated to: NEWPCP	0	0	0	Ln 53 x Ln 64	Allocated to: NEWPCP	0	0
69 SEWPCP	3,550	2,812	738	Ln 53 x Ln 65	SEWPCP	3,385	2,681
70 SWWPCP	7,353	5,365	1,988	Ln 53 x Ln 66	SWWPCP	7,011	5,116
70 Total (a)	10,903	8,177	2,726		Total (a)	10,396	7,797
71 A&G					A&G Applicable to Federal Grants		
72 Allocated to: NEWPCP	0	0	0	Ln 58 x Ln 64	Allocated to: NEWPCP	0	0
73 SEWPCP	472	374	98	Ln 58 x Ln 65	SEWPCP	451	357
74 SWWPCP	978	714	264	Ln 58 x Ln 66	SWWPCP	932	680
74 Total (a)	1,450	1,088	362		Total (a)	1,383	1,037
75 Federal Grants(excluding A&G)					Federal Grants - A&G		
76 Allocated to: NEWPCP	0	0	0	Ln 56 x Ln 64	Allocated to: NEWPCP	0	0
77 SEWPCP	2,420	1,917	503	Ln 56 x Ln 65	SEWPCP	322	255
78 SWWPCP	5,013	3,658	1,355	Ln 56 x Ln 66	SWWPCP	667	487
78 Total (b)	7,433	5,575	1,858		Total (b)	989	742

(a) Includes allocated pension & benefits, capitalized interest, and general plant.

(b) Excludes allocated pension & benefits and capitalized interest.

(c) Adjusted for Work Progress Grant percentages.

	(1)	(2)	(3)		(4)	(5)	(6)
	Total Investment (2)+(3)	Suspended Solids	BOD	Basis of Allocation	Total Investment \$1,000 (5)+(6)	Suspended Solids \$1,000	BOD \$1,000
WPAP Plant - Sludge Disposal Facilities (Centr	Sptallo-3, Ln 51						
79 Book Cost Before Allocated A&G (a)	11,977	8,983	2,994	75% SS - 25% BOD			
80 Book Cost Subject to Federal Grant	Sptallo-3, Ln 51						
81 Estimated Federal Grant - %	11,420	8,565	2,855	75% SS - 25% BOD			
82 Estimated Federal Grant (c)	71.5%	71.5%	71.5%	Sptallo-10			
83 Net Book Cost Before Alloc. A&G	8,165	6,124	2,041	Ln 80 x Ln 81			
84 A&G Facilities(a)	3,812	2,859	953	Ln 79 - Ln 82			
	Sptallo-3, BOX 3	(Same calc using Sludge Disp Fac)					
85 A&G subject to Federal Grant(b)	1,593	1,195	398	75% SS - 25% BOD			
86 Estimated Federal Grant - % (c)	Sptallo-3, BOX 3	(Same calc using Sludge Disp Fac, cols (1)+(4))					
87 Estimated Federal Grant	1,519	1,139	380	75% SS - 25% BOD			
88 Net A&G Facilities (a)	71.5%	71.5%	71.5%	Sptallo-10			
89 Net Book Cost including A&G (a)	1,086	815	271	Ln 85 x Ln 86			
90 Percent Allocable to: NEWPCP	507	380	127	Ln 84 - Ln 87			
91 SEWPCP	4,319	3,239	1,080	Ln 83 + Ln 88			
92 SWWPCP							
		0.00%	0.00%	BOX 3			
		34.39%	27.07%	BOX 3			
		65.61%	72.93%	BOX 3			
Book Cost Before Allocated A&G					Book Cost Applicable to Federal Grants		
93 Allocated to: NEWPCP	0	0	0	Ln 79 x Ln 90	Allocated to: NEWPCP	0	0
94 SEWPCP	3,899	3,089	810	Ln 79 x Ln 91	SEWPCP	3,719	2,946
95 SWWPCP	8,078	5,894	2,184	Ln 79 x Ln 92	SWWPCP	7,701	5,619
96 Total (a)	11,977	8,983	2,994		Total (a)	11,420	8,565
A&G					A&G Applicable to Federal Grants		
97 Allocated to: NEWPCP	0	0	0	Ln 84 x Ln 90	Allocated to: NEWPCP	0	0
98 SEWPCP	519	411	108	Ln 84 x Ln 91	SEWPCP	495	392
99 SWWPCP	1,074	784	290	Ln 84 x Ln 92	SWWPCP	1,024	747
100 Total (a)	1,593	1,195	398		Total (a)	1,519	1,139
Federal Grants (excluding A&G)					Federal Grants - A&G		
101 Allocated to: NEWPCP	0	0	0	Ln 82 x Ln 90	Allocated to: NEWPCP	0	0
102 SEWPCP	2,658	2,106	552	Ln 82 x Ln 91	SEWPCP	353	280
103 SWWPCP	5,507	4,018	1,489	Ln 82 x Ln 92	SWWPCP	733	535
104 Total (b)	8,165	6,124	2,041		Total (b)	1,086	815

(a) Includes allocated pension & benefits, capitalized interest, and general plant.

(b) Excludes allocated pension & benefits and capitalized interest.

(c) Adjusted for Work Progress Grant percentages.

		(1)	(2)	(3)		(4)	(5)	(6)
		Total Investment (2)+(3)	Suspended Solids	BOD	Basis of Allocation	Total Investment \$1,000 (5)+(6)	Suspended Solids \$1,000	BOD \$1,000
WPAP Plant - Composting Facilities								
105	Book Cost Before Allocated A&G (a)	0	0	0	75% SS - 25% BOD			
106	Book Cost Subject to Federal Grant	0	0	0	75% SS - 25% BOD			
107	Estimated Federal Grant - %	71.5%	71.5%	71.5%	Sptalalo-10			
108	Estimated Federal Grant (c)	0	0	0	Ln 106 x Ln 107			
109	Net Book Cost Before Alloc. A&G	0	0	0	Ln 105 - Ln 108			
Sptalalo-3, BOX 3 (Same calc using Sludge Compost Fac)								
110	A&G Facilities(a)	0	0	0	75% SS - 25% BOD			
Sptalalo-3, BOX 3 (Same calc using Sludge Compost Fac, cols (1)+(4))								
111	A&G subject to Federal Grant(b)	0	0	0	75% SS - 25% BOD			
112	Estimated Federal Grant - % (c)	71.5%	71.5%	71.5%	Sptalalo-10			
113	Estimated Federal Grant	0	0	0	Ln 111 x Ln 112			
114	Net A&G Facilities (a)	0	0	0	Ln 110 - Ln 113			
115	Net Book Cost including A&G (a)	0	0	0	Ln 109 + Ln 114			
116	Percent Allocable to:		48.27%	48.27%	BOX 3			
117	NEWPCP		16.96%	16.96%	BOX 3			
118	SEWWPCP		34.77%	34.77%	BOX 3			
Book Cost Before Allocated A&G								
119	Allocated to:	0	0	0	Ln 105 x Ln 116			
120	NEWPCP	0	0	0	Ln 105 x Ln 117			
121	SEWWPCP	0	0	0	Ln 105 x Ln 118			
122	Total (a)	0	0	0				
A&G								
123	Allocated to:	0	0	0	Ln 110 x Ln 116			
124	NEWPCP	0	0	0	Ln 110 x Ln 117			
125	SEWWPCP	0	0	0	Ln 110 x Ln 118			
126	Total (a)	0	0	0				
Federal Grants (excluding A&G)								
127	Allocated to:	0	0	0	Ln 108 x Ln 116			
128	NEWPCP	0	0	0	Ln 108 x Ln 117			
129	SEWWPCP	0	0	0	Ln 108 x Ln 118			
130	Total (b)	0	0	0				
						Book Cost Applicable to Federal Grants		
						Allocated to:		
						NEWPCP	0	0
						SEWWPCP	0	0
						SEWWPCP	0	0
						Total (a)	0	0
						A&G Applicable to Federal Grants		
						Allocated to:		
						NEWPCP	0	0
						SEWWPCP	0	0
						SEWWPCP	0	0
						Total (a)	0	0
						Federal Grants - A&G		
						Allocated to:		
						NEWPCP	0	0
						SEWWPCP	0	0
						SEWWPCP	0	0
						Total (b)	0	0

(a) Includes allocated pension & benefits, capitalized interest, and general plant.
 (b) Excludes allocated pension & benefits and capitalized interest.
 (c) Adjusted for Work Progress Grant percentages.

	(1)	(2)	(3)		(4)	(5)	(6)
	Total Investment (2)+(3)	Suspended Solids	BOD	Basis of Allocation	Total Investment \$1,000 (5)+(6)	Suspended Solids \$1,000	BOD \$1,000
WPAP Plant - Dewatering Facilities							
131 Book Cost Before Allocated A&G (a)	Sptallo-3, Ln 53 55,416	41,562	13,854	75% SS - 25% BOD			
132 Book Cost Subject to Federal Grant	Sptallo-3, Ln 53 52,841	39,631	13,210	75% SS - 25% BOD			
133 Estimated Federal Grant - %	71.5%	71.5%	71.5%	Sptallo-10			
134 Estimated Federal Grant (c)	37,781	28,336	9,445	Ln 132 x Ln 133			
135 Net Book Cost Before Alloc. A&G	17,635	13,226	4,409	Ln 131 - Ln 134			
136 A&G Facilities(a)	Sptallo-3, BOX 3 7,371	(Same calc using Sludge Dewat Fac) 5,528	1,843	75% SS - 25% BOD			
137 A&G subject to Federal Grant(b)	Sptallo-3, BOX 3 7,028	(Same calc using Sludge Dewat Fac, cols (1)+(4)) 5,271	1,757	75% SS - 25% BOD			
138 Estimated Federal Grant - % (c)	71.5%	71.5%	71.5%	Sptallo-10			
139 Estimated Federal Grant	5,025	3,769	1,256	Ln 137 x Ln 138			
140 Net A&G Facilities (a)	2,346	1,759	587	Ln 136 - Ln 139			
141 Net Book Cost including A&G (a)	19,981	14,985	4,996	Ln 135 + Ln 140			
142 Percent Allocable to: NEWPCP		48.27%	48.27%	BOX 3			
143 SEWPCP		16.96%	16.96%	BOX 3			
144 SWWPCP		34.77%	34.77%	BOX 3			
145 Book Cost Before Allocated A&G					Book Cost Applicable to Federal Grants		
146 Allocated to: NEWPCP	26,749	20,062	6,687	Ln 131 x Ln 142	Allocated to: NEWPCP	25,506	19,130
147 SEWPCP	9,399	7,049	2,350	Ln 131 x Ln 143	SEWPCP	8,961	6,721
148 SWWPCP	19,268	14,451	4,817	Ln 131 x Ln 144	SWWPCP	18,373	13,780
148 Total (a)	55,416	41,562	13,854		Total (a)	52,840	39,631
149 A&G					A&G Applicable to Federal Grants		
150 Allocated to: NEWPCP	3,558	2,668	890	Ln 136 x Ln 142	Allocated to: NEWPCP	3,392	2,544
151 SEWPCP	1,251	938	313	Ln 136 x Ln 143	SEWPCP	1,192	894
152 SWWPCP	2,562	1,922	640	Ln 136 x Ln 144	SWWPCP	2,444	1,833
152 Total (a)	7,371	5,528	1,843		Total (a)	7,028	5,271
153 Federal Grants (excluding A&G)					Federal Grants - A&G		
154 Allocated to: NEWPCP	18,237	13,678	4,559	Ln 134 x Ln 142	Allocated to: NEWPCP	2,425	1,819
155 SEWPCP	6,408	4,806	1,602	Ln 134 x Ln 143	SEWPCP	852	639
156 SWWPCP	13,136	9,852	3,284	Ln 134 x Ln 144	SWWPCP	1,748	1,311
156 Total (b)	37,781	28,336	9,445		Total (b)	5,025	3,769

(a) Includes allocated pension & benefits, capitalized interest, and general plant.

(b) Excludes allocated pension & benefits and capitalized interest.

(c) Adjusted for Work Progress Grant percentages.

	(1)	(2)	(3)	
	Total Investment (2)+(3)	Suspended Solids	BOD	Basis of Allocation
Non-WPAP Plant - Sludge Disposal Facilities (Disposal, Belt Filter, Centrifuge)				
	BOX 1			
157	0	0	0	75% SS - 25% BOD
	Input			
158	0	0	0	75% SS - 25% BOD
159	71.5%	71.5%	71.5%	Spttallo-10
160	0	0	0	Ln 158 x Ln 159
161	0	0	0	Ln 157 - Ln 160
	Spttallo-3, BOX 3 (Same calc using Non WPAP Sludge Disp Fac, but CWIP on sludge disposal not allocated any SW WPCP A&G Facilities per JRM)			
162	0	0	0	75% SS - 25% BOD
163	na			
164	0	0	0	75% SS - 25% BOD
	71.5%	71.5%	71.5%	Spttallo-10
165	0	0	0	Ln 162 x Ln 164
166	0	0	0	Ln 162 - Ln 165
167	0	0	0	Ln 161 + Ln 166
168		0.00%	0.00%	BOX 3
169		34.39%	27.07%	BOX 3
170		65.61%	72.93%	BOX 3
	(1)	(2)	(3)	
		(1)*.75	(1)-(2)	
171	0	0	0	BOX 1
172	0	0	0	BOX 1
173	0	0	0	BOX 1
174	0	0	0	
	A&G			
175	0	0	0	Ln 162 x Ln 168
176	0	0	0	Ln 162 x Ln 169
177	0	0	0	Ln 162 x Ln 170
178	0	0	0	

(a) Includes allocated pension & benefits, capitalized interest, and general plant.
 (b) Excludes allocated pension & benefits and capitalized interest.

BOX 1 - SPLIT OF BOOK COSTS BEFORE ALLOCATION OF A&G				
Book costs consist of:		Spttallo-3		\$1,000
Sludge Disposal (Ln 6)				0
Belt Filter System (Ln 7)				0
Centrifuge System (Ln 8)				0
Subtotal				0
CWIP Sludge disposal costs included in subtotal are				0
All Other costs				0
Allocation of costs between plants:				
CWIP Sludge disposal costs:				
	NEWPCP	48.27%		0
	SEWPCP	16.96%		0
	SWWPCP	34.77%		0
				0
		BOD	SS	Weighted
All Other costs:		0.25	0.75	
	NEWPCP	0.00%	0.00%	0.00%
	SEWPCP	34.39%	27.07%	28.90%
	SWWPCP	65.61%	72.93%	71.10%
				0
Total Allocated Costs:				
	NEWPCP	0.00%		0
	SEWPCP	0.00%		0
	SWWPCP	0.00%		0
				0

	(1)	(2)	(3)	
	Total Investment (2)+(3)	Suspended Solids	BOD	Basis of Allocation
Non-WPAP Plant - Digesters				
	Spttallo-3, Ln 5			
179	Book Cost Before Allocated A&G (a)	17,823	13,367	4,456 75% SS - 25% BOD
	Input			
180	Book Cost Subject to Federal Grant	0	0	0 75% SS - 25% BOD
181	Estimated Federal Grant - %	71.5%	71.5%	71.5% Spttallo-10
182	Estimated Federal Grant (c)	0	0	0 Ln 180 x Ln 181
183	Net Book Cost Before Alloc. A&G	17,823	13,367	4,456 Ln 179 - Ln 182
	Spttallo-3, BOX 3	(Same calc using Non WPAP Digesters)		
184	A&G Facilities(a)	16,322	12,242	4,080 75% SS - 25% BOD
185	A&G subject to Federal Grant(b)	na	0	0 75% SS - 25% BOD
186	Estimated Federal Grant - % (c)	71.5%	71.5%	71.5% Spttallo-10
187	Estimated Federal Grant	0	0	0 Ln 185 x Ln 186
188	Net A&G Facilities (a)	16,322	12,242	4,080 Ln 184 - Ln 187
189	Net Book Cost including A&G (a)	34,145	25,609	8,536 Ln 183 + Ln 188
190	Percent Allocable to: NEWPCP		0.00%	0.00% BOX 3
191	SEWPCP		34.39%	27.07% BOX 3
192	SWWPCP		65.61%	72.93% BOX 3
Book Cost Before Allocated A&G				
193	Allocated to: NEWPCP	0	0	0 Ln 179 x Ln 190
194	SEWPCP	5,803	4,597	1,206 Ln 179 x Ln 191
195	SWWPCP	12,020	8,770	3,250 Ln 179 x Ln 192
196	Total (a)	17,823	13,367	4,456
A&G				
197	Allocated to: NEWPCP	0	0	0 Ln 184 x Ln 190
198	SEWPCP	5,314	4,210	1,104 Ln 184 x Ln 191
199	SWWPCP	11,008	8,032	2,976 Ln 184 x Ln 192
200	Total (a)	16,322	12,242	4,080

(a) Includes allocated pension & benefits, capitalized interest, and general plant.
 (b) Excludes allocated pension & benefits and capitalized interest.

SOUTHWEST PLANT INVESTMENT
 ALLOCATED TO NE AND SE PLANTS

Line No.	Facility Description	(1) Total Investment \$1,000 (2)+(3)	(2) Capacity \$1,000	(3) BOD \$1,000	Basis of Allocation	(4) Total Investment \$1,000 (5)+(6)	(5) Capacity \$1,000	(6) BOD \$1,000
WPAP Plant - Preliminary Treatment Bldg								
201	Book Cost Before Allocated A&G (a)	Sptallo-3, Ln 31 24,105	24,105	0	100% Capacity - 0% BOD			
202	Book Cost Subject to Federal Grant	Sptallo-3, Ln 31 22,985	22,985	0	100% Capacity - 0% BOD			
203	Estimated Federal Grant - %	71.5%	71.5%	71.5%	Sptallo-10			
204	Estimated Federal Grant	16,434	16,434	0	Ln 202 x Ln 203			
205	Net Book Cost Before Alloc. A&G	7,671	7,671	0	Ln 201 - Ln 204			
206	A&G Facilities(a)	Sptallo-3, BOX 3 3,206	3,206	0	100% Capacity - 0% BOD			
207	A&G subject to Federal Grant(b)	Sptallo-3, BOX 3 (Same calc. using data from col. (1) + (4)) 3,057	3,057	0	100% Capacity - 0% BOD			
208	Estimated Federal Grant - % (c)	71.5%	71.5%	71.5%	Sptallo-10			
209	Estimated Federal Grant	2,186	2,186	0	Ln 207 x Ln 208			
210	Net A&G Facilities (a)	1,020	1,020	0	Ln 206 - Ln 209			
211	Net Book Cost including A&G (a)	8,691	8,691	0	Ln 205 + Ln 210			
212	Percent Allocable to:		0.00%	0.00%				
213	NEWPCP		14.54%	0.00%	0.1454; BD-28c, Fax Dated 9/22/93 from J. S. Clare III			
214	SEWPCP		85.46%	0.00%	0.8546; BD-28c, Fax Dated 9/22/93 from J. S. Clare III			
214	SWWPCP							
Book Cost Before Allocated A&G								
215	Allocated to:	0	0	0	Ln 201 x Ln 212	Book Cost Applicable to Federal Grants	Col (2)	Col (3)
216	NEWPCP	3,505	3,505	0	Ln 201 x Ln 213	Allocated to:	NEWPCP	0
217	SEWPCP	20,600	20,600	0	Ln 201 x Ln 214		SEWPCP	3,342
218	SWWPCP	20,600	20,600	0	Ln 201 x Ln 214		SWWPCP	19,643
218	Total (a)	24,105	24,105	0		Total (a)	22,985	22,985
A&G								
219	Allocated to:	0	0	0	Ln 206 x Ln 212	A&G Applicable to Federal Grants	Col (2)	Col (3)
220	NEWPCP	466	466	0	Ln 206 x Ln 213	Allocated to:	NEWPCP	0
221	SEWPCP	2,740	2,740	0	Ln 206 x Ln 214		SEWPCP	444
222	SWWPCP	2,740	2,740	0	Ln 206 x Ln 214		SWWPCP	2,613
222	Total (a)	3,206	3,206	0		Total (a)	3,057	3,057
Federal Grants(excluding A&G)								
223	Allocated to:	0	0	0	Ln 204 x Ln 212	Federal Grants - A&G	Col (2)	Col (3)
224	NEWPCP	2,390	2,390	0	Ln 204 x Ln 213	Allocated to:	NEWPCP	0
225	SEWPCP	14,044	14,044	0	Ln 204 x Ln 214		SEWPCP	318
226	SWWPCP	14,044	14,044	0	Ln 204 x Ln 214		SWWPCP	1,868
226	Total (b)	16,434	16,434	0		Total (b)	2,186	2,186

(a) Includes allocated pension & benefits, capitalized interest, and general plant.
 (b) Excludes allocated pension & benefits and capitalized interest.
 (c) Adjusted for Work Progress Grant percentages.

Line No.	Facility Description	(1) Total Investment \$1,000 (2)+(3)	(2) Capacity \$1,000	(3) BOD \$1,000	Basis of Allocation	(4) Total Investment \$1,000 (5)+(6)	(5) Capacity \$1,000	(6) BOD \$1,000
WPAP Plant - Grit & Ash Transfer Station								
Sptlallo-3, Ln 54								
227	Book Cost Before Allocated A&G (a)	0	0	0	100% Capacity - 0% BOD			
Sptlallo-3, Ln 54								
228	Book Cost Subject to Federal Grant	0	0	0	100% Capacity - 0% BOD			
229	Estimated Federal Grant - %	71.5%	71.5%	71.5%	Sptlallo-10			
230	Estimated Federal Grant	0	0	0	Ln 228 x Ln 229			
231	Net Book Cost Before Alloc. A&G	0	0	0	Ln 227 - Ln 230			
Sptlallo-3, BOX 3								
232	A&G Facilities(a)	0	0	0	100% Capacity - 0% BOD			
Sptlallo-3, BOX 3 (Same calc. using data from col. (1) + (4))								
233	A&G subject to Federal Grant(b)	0	0	0	100% Capacity - 0% BOD			
234	Estimated Federal Grant - % (c)	71.5%	71.5%	71.5%	Sptlallo-10			
235	Estimated Federal Grant	0	0	0	Ln 233 x Ln 234			
236	Net A&G Facilities (a)	0	0	0	Ln 232 - Ln 235			
237	Net Book Cost including A&G (a)	0	0	0	Ln 231 + Ln 236			
238	Percent Allocable to:							
239	NEWPCP		0.00%	0.00%				
240	SEWPCP		29.08%	0.00%	BD-28c, Fax Dated 9/22/93 from J. S. Clare III			
240	SWWPCP		70.92%	0.00%	BD-28c, Fax Dated 9/22/93 from J. S. Clare III			
Book Cost Before Allocated A&G								
241	Allocated to:	0	0	0	Ln 227 x Ln 238	Book Cost Applicable to Federal Grants	Col (2)	Col (3)
242	NEWPCP	0	0	0	Ln 227 x Ln 239	Allocated to:	NEWPCP	Ln 228 x Ln 238
243	SEWPCP	0	0	0	Ln 227 x Ln 240		SEWPCP	Ln 228 x Ln 239
244	SWWPCP	0	0	0	Ln 227 x Ln 240		SWWPCP	Ln 228 x Ln 240
244	Total (a)	0	0	0		Total (a)	0	0
A&G								
245	Allocated to:	0	0	0	Ln 232 x Ln 238	A&G Applicable to Federal Grants	Col (2)	Col (3)
246	NEWPCP	0	0	0	Ln 232 x Ln 239	Allocated to:	NEWPCP	Ln 233 x Ln 238
247	SEWPCP	0	0	0	Ln 232 x Ln 240		SEWPCP	Ln 233 x Ln 239
248	SWWPCP	0	0	0	Ln 232 x Ln 240		SWWPCP	Ln 233 x Ln 240
248	Total (a)	0	0	0		Total (a)	0	0
Federal Grants(excluding A&G)								
249	Allocated to:	0	0	0	Ln 230 x Ln 238	Federal Grants - A&G	Col (2)	Col (3)
250	NEWPCP	0	0	0	Ln 230 x Ln 239	Allocated to:	NEWPCP	Ln 235 x Ln 238
251	SEWPCP	0	0	0	Ln 230 x Ln 240		SEWPCP	Ln 235 x Ln 239
252	SWWPCP	0	0	0	Ln 230 x Ln 240		SWWPCP	Ln 235 x Ln 240
252	Total (b)	0	0	0		Total (b)	0	0

(a) Includes allocated pension & benefits, capitalized interest, and general plant.
 (b) Excludes allocated pension & benefits and capitalized interest.
 (c) Adjusted for Work Progress Grant percentages.

WW - 9 currently developed on Retcos-23

**TEST YEAR INVESTMENT IN THE WASTEWATER SYSTEM
SUMMARY OF ALLOCATIONS TO FUNCTIONAL COST COMPONENTS
TEST YEAR 2026**

Line No.	Cost Component	(1) Total Direct Investment Incl. A&G \$1,000	(2) Investment Allocated to Contract Service \$1,000	(3) Investment Allocated to Retail Service \$1,000 (1) - (2)	(4) Col. (1) Reference	(5) Col. (2) Reference
COLLECTION SYSTEM						
1	Sewers (a) - Capacity	1,857,132	17,991	1,839,141	Sptalloy-5	Ln 1.2
2	Pumping Stations - Capacity	23,170	252	22,918	Sptalloy-5	Ln 3
3	LTCP Investment	399,336	10,543	388,793		
4	Total Collection System	2,279,638	28,786	2,250,852		
WATER POLLUTION CONTROL PLANTS						
Northeast Plant:						
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
5	- Capacity	5,305	1,110	4,195	Sptalloy-6	Ln 50
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
6	Volume	62,171	17,314	44,857	Sptalloy-6	Ln 50
7	Capacity	25,458	5,962	19,496	Sptalloy-6	Ln 50
8	Suspended Solids	127,597	23,955	103,642	Sptalloy-6	Ln 50
9	BOD	108,916	27,137	81,779	Sptalloy-6	Ln 50
10	Subtotal	324,142	74,368	249,774		
11	Total Northeast Plant	329,447	75,478	253,969		
Southwest Plant:						
12	Retail - Capacity	22,251	0	22,251	Sptalloy-9	Ln 45
Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
13	Volume	77,173	32,957	44,216	Sptalloy-9	Ln 45
14	Capacity	20,077	7,457	12,620	Sptalloy-9	Ln 45
15	Suspended Solids	65,148	18,741	46,407	Sptalloy-9	Ln 45
16	BOD	54,772	27,002	27,770	Sptalloy-9	Ln 45
17	Total Southwest Plant	239,421	86,157	153,264		
Southeast Plant:						
Retail and Springfield (Wyndmoor)						
18	Volume	56,555	514	56,041	Sptalloy-11	Ln 39
19	Capacity	44,177	246	43,931	Sptalloy-11	Ln 39
20	Suspended Solids	32,157	197	31,960	Sptalloy-11	Ln 39
21	BOD	28,762	152	28,610	Sptalloy-11	Ln 39
22	Total Southeast Plant	161,651	1,109	160,542		
23	Total Water Pollution Control Plants	730,519	162,744	567,775		
24	Total Investment	3,010,157	191,530	2,818,627		

BOX 1 - CHECK OF TOTAL PLANT ON Sptalloy-24 vs Sptalloy-5		
	Ref:	\$1,000
Total Plant	Sptalloy-5	3,538,204
Less Fed Grants - NE	Sptalloy-8	(238,384)
Less Fed Grants - SW	Sptalloy-10	(145,937)
Less Fed Grants - SE	Sptalloy-12	(143,726)
Total		3,010,157
Total Per This Page		3,010,157
Difference		0

(a) Total sewers investment from Sptalloy-5 includes Storm and Flood Relief.

WATER POLLUTION CONTROL PLANT INVESTMENT PER UNIT OF CAPACITY

Test Year 2026

Line No.	Cost Component	(1) Direct Investment \$	(2) Units of Capacity	(3) Unit Investment \$	(4) Input Units of Capacity	
		Sptallo-24		(1)/(4)		
Northeast Water Pollution Control Plant						
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
1	- Capacity	5,305,000	370 mgd = 49,470 Mcf/day	107.2367 /Mcf/day	49,470	Mcf/day
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
2	Volume	62,171,000	76,650 mg = 10,247,000 Mcf	6.0672 /Mcf	10,247,000	Mcf
3	Capacity	25,458,000	420 mgd = 56,150 Mcf/day	453.3927 /Mcf/day	56,150	Mcf/day
4	Suspended Solids	127,597,000	173,240,000 lbs	736.5331 /1,000 lbs	173,240,000	lbs
5	BOD	108,916,000	128,491,000 lbs	847.6547 /1,000 lbs	128,491,000	lbs
Southwest Water Pollution Control Plant						
6	Retail - Capacity	22,251,000	50 mgd = 6,684 Mcf/day	3,328.9946 /Mcf/day	6,684	Mcf/day
Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
7	Volume	77,173,000	73,000 mg = 9,759,000 Mcf	7.9079 /Mcf	9,759,000	Mcf
8	Capacity	20,077,000	400 mgd = 53,476 Mcf/day	375.4394 /Mcf/day	53,476	Mcf/day
9	Suspended Solids	65,148,000	130,490,000 lbs	499.2568 /1,000 lbs (a)	178,354,000	lbs
10	BOD	54,772,000	78,285,000 lbs	699.6517 /1,000 lbs (a)	123,377,000	lbs
Southeast Water Pollution Control Plant						
Retail and Springfield (Wyndmoor)						
11	Volume	56,555,000	40,880 mg = 5,465,000 Mcf	10.3486 /Mcf	5,465,000	Mcf
12	Capacity	44,177,000	224 mgd = 29,947 Mcf/day	1,475.1728 /Mcf/day	29,947	Mcf/day
13	Suspended Solids	32,157,000	66,065,000 lbs	486.7479 /1,000 lbs	66,065,000	lbs
14	BOD	28,762,000	56,940,000 lbs	505.1282 /1,000 lbs	56,940,000	lbs

mg - million gallons
 mgd - million gallons per day
 Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

(a) Unit investment adjusted for additional A&G in water plant associated with sewer plant.

DEVELOPMENT OF UNIT COSTS FOR SOUTHWEST TREATMENT PLANT
 Weighted between 200 mgd and 210 mgd facilities

	200 mgd 1,000	210 mgd 1,000
Total SS Cost \$106,095,000		
Non-Abatement:		
Direct	24,935 Sptalalo-9, Ln 16 Less ----->	0 Sptalalo-9, Ln 4
Admin. & General	21,184 Sptalalo-9, Ln 19+Ln 20 Less ->	0 Sptalalo-9, (Ln 19 + Ln 20)/Ln 16 * Line above [0]
Abatement:		
Direct	55,112 Sptalalo-9, Ln 39 Less ----->	1,111 Sptalalo-9, (Ln 25..29)
Admin. & General	3,679 Sptalalo-9, Ln 40+Ln 41 Less ->	74 Sptalalo-9, (Ln 40 + Ln 41)/Ln 39 * Line above [1,111]
	<u>104,910</u>	<u>1,185</u>
Less Federal Grants:		
Direct	37,573 Sptalalo-10, Ln 18 Less ----->	757 Sptalalo-10, (Ln 4..8)
Admin. & General	2,565 Sptalalo-10, Ln 19+Ln 20 Less ->	52 Sptalalo-10, (Ln 19 + Ln 18)/Ln 18 * Line above [757]
Net Investment	<u>64,772</u>	<u>376</u>
Total BOD Cost \$100,489,000		
Non-Abatement:		
Direct	13,578 Sptalalo-9, Ln 16 Less ----->	0 Sptalalo-9, Ln 4
Admin. & General	21,486 Sptalalo-9, Ln 19+Ln 20 Less ->	0 Sptalalo-9, (Ln 19 + Ln 20)/Ln 16 * Line above [0]
Abatement:		
Direct	23,891 Sptalalo-9, Ln 39 Less ----->	34,726 Sptalalo-9, (Ln 25..29)
Admin. & General	2,775 Sptalalo-9, Ln 40+Ln 41 Less ->	4,033 Sptalalo-9, (Ln 40 + Ln 41)/Ln 39 * Line above [34726]
	<u>61,730</u>	<u>38,759</u>
Less Federal Grants:		
Direct	16,288 Sptalalo-10, Ln 18 Less ----->	23,675 Sptalalo-10, (Ln 4..8)
Admin. & General	2,345 Sptalalo-10, Ln 19+Ln 20 Less ->	3,409 Sptalalo-10, (Ln 19 + Ln 20)/Ln 18 * Line above [23675]
Net Investment	<u>43,097</u>	<u>11,675</u>
	<u>Net Investment</u>	<u>Units</u> <u>Unit Investment</u>
210 mgd		
SS	376,000	178,354 1,000 lbs \$2.1082 per 1,000 lbs
BOD	11,675,000	123,377 1,000 lbs \$94.6287 per 1,000 lbs
200 mgd		
SS	64,772,000	130,287 1,000 lbs \$497.1486 per 1,000 lbs
BOD	43,097,000	71,232 1,000 lbs \$605.0230 per 1,000 lbs
Total		
SS	65,148,000	130,490 1,000 lbs \$499.2568 per 1,000 lbs
BOD	54,772,000	78,285 1,000 lbs \$699.6517 per 1,000 lbs

SW WPCP	MGD	mg/l	Lbs
1972/73 Design:			
Design Flows	210		
Design SS		279	178,354,000
Design BOD		193	123,377,000
1984/85 Rating:			
Design Flows	200		
Design SS		279	169,861,000
Design BOD		193	117,502,000
1984/85 Rating:			
Design Flows	200		
Design SS		214	130,287,000
Design BOD		117	71,232,000

Reference: [Units-2](#)

	Units	Northeast WPC Plant							Southwest WPC Plant				WPC Plant		
		Abington	Bensalem	Bucks County	Cheltenham	Lower Moreland	Lower Southampton	Total Northeast	DELCORA	Lower Merion	Springfield (Excluding Wyndmoor)	Upper Darby	Total Southwest	Springfield (Wyndmoor)	Total
Contract Maximum Units															
Capacity:															
Sanitary Wastewater	(Mcf/day)	824	1,014	6,416	2,743	508	1,364	12,869	13,392	2,728	575	3,024	19,719	167	32,755
Infiltration	(Mcf/day)	20	20	140	60	10	30	280	0	60	10	70	140	0	420
Total	(Mcf/day)	844	1,034	6,556	2,803	518	1,394	13,149	13,392	2,788	585	3,094	19,859	167	33,175
															33,244
Volume:															
Sanitary Wastewater	(Mcf)	217,292	299,271	1,171,123	654,370	92,714	348,409	2,783,179	2,439,840	707,553	156,150	829,545	4,133,088	48,797	6,965,064
Infiltration	(Mcf)	4,500	5,600	35,100	15,000	2,800	7,500	70,500	0	14,900	3,100	16,600	34,600	900	106,000
Total	(Mcf)	221,792	304,871	1,206,223	669,370	95,514	355,909	2,853,679	2,439,840	722,453	159,250	846,145	4,167,688	49,697	7,071,064
Suspended Solids:															
Sanitary Wastewater	(1,000 lbs)	2,481	3,734	13,400	5,635	966	6,000	32,216	19,487	7,250	3,300	7,349	37,386	400	70,002
Infiltration	(1,000 lbs)	20	24	153	66	12	33	308	0	65	14	73	152	4	464
Total	(1,000 lbs)	2,501	3,758	13,553	5,701	978	6,033	32,524	19,487	7,315	3,314	7,422	37,538	404	70,466
BOD:															
Sanitary Wastewater	(1,000 lbs)	2,102	5,340	13,400	4,900	729	5,500	31,971	21,771	6,871	3,100	6,831	38,573	300	70,844
Infiltration	(1,000 lbs)	3	3	22	9	2	5	44	0	9	2	10	21	1	66
Total	(1,000 lbs)	2,105	5,343	13,422	4,909	731	5,505	32,015	21,771	6,880	3,102	6,841	38,594	301	70,910

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE WH - 6

Investment Reference

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO ABINGTON TOWNSHIP

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$ Sptallo-25	(3) Number of Contract Units Sptallo-27	(4) Infiltration/ Inflow Capacity Allocation Factor Ref A.	(5) Allocated Investment \$ (2)*(3)*(4)	(6) Allocated Investment Rounded \$
Treatment							
1	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton - Capacity	Mcf/day	107.2367	844		90,508	91,000
2	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton - Volume	Mcf	6.0672	221,792		1,345,656	1,346,000
3	- Capacity	Mcf/day	453.3927	844		382,663	383,000
4	- SS	1,000 lbs	736.5331	2,501		1,842,069	1,842,000
5	- BOD	1,000 lbs	847.6547	2,105		1,784,313	1,784,000
6	Total Treatment					5,445,209	5,446,000
Conveyance							
7	Shady Lane & City Line	efs	58,421	1.368	1.0225	81,718	82,000
8	Pennypack & City Line	efs	49,045	7.694	1.0225	385,843	386,000
9	Cottman and Orville	efs	45,328	0.480	1.0225	22,247	22,000
10	Total Conveyance					489,808	490,000
System Investment/Allocation							
11	LTCP Investment		399,336,000		0.1000%	399,336	399,000
12	Total Allocated System Investment					6,334,353	6,335,000

Abington	6,335,000	Line 12, Column (6)
Bensalem	11,316,000	Sptallo-36
Bucks County	33,918,000	Sptallo-37
Cheltenham	18,687,000	Sptallo-29
DELCORA	50,122,000	Sptallo-38
Lower Merion	17,034,000	Sptallo-30
Lower Moreland	3,156,000	Sptallo-31
Lower Southampton	22,909,000	Sptallo-32
Springfield (less W)	7,110,000	Sptallo-33
Springfield	1,440,000	Sptallo-35
Upper Darby	19,503,000	Sptallo-39

efs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE WH - 9

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO CHELTENHAM TOWNSHIP

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$	
	<u>Treatment</u>		<u>Spttallo-25</u>	<u>Spttallo-27</u>	Ref. A	(2)*(3)*(4)		
1	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton - Capacity	Mcf/day	107.2367	NA		0	0	
2	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton - Volume	Mcf	6.0672	669,370		4,061,202	4,061,000	6.53%
3	- Capacity	Mcf/day	453.3927	2,803		1,270,860	1,271,000	4.99%
4	- SS	1,000 lbs	736.5331	5,701		4,198,975	4,199,000	3.29%
5	- BOD	1,000 lbs	847.6547	4,909		4,161,137	4,161,000	3.82%
6	Total Treatment					13,692,174	13,692,000	
	<u>Conveyance</u>							
7	Cheltenham and Tacony Creek	cfs	15,378	29,000	1.0225	455,996	456,000	
8	Bouvier Street	cfs	23,315	2,750	1.0225	65,559	66,000	
9	Total Conveyance					521,555	522,000	
			<u>System Investment/Cost</u>		<u>Allocation</u>			
10	LTCP Investment		399,336,000		1.120000%	4,472,563	4,473,000	
11	Total Allocated System Investment					18,686,292	18,687,000	

cfs - cubic feet per second
 Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE WH - 11

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO LOWER MERION TOWNSHIP

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$
	<u>Treatment</u>		<u>Sptallo-25</u>	<u>Sptallo-27</u>	Ref. A	(2)*(3)*(4)	
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
1	Volume	Mcf	7,9079	722,453		5,713,086	5,713,000
2	Capacity	Mcf/day	375.4394	2,788		1,046,725	1,047,000
3	Suspended Solids	1,000 lbs	499.2568	7,315		3,652,063	3,652,000
4	BOD	1,000 lbs	699.6517	6,880		4,813,604	4,814,000
5	Total Treatment					15,225,478	15,226,000
	<u>Conveyance</u>						
6	City Avenue & 73rd Street	efs	30,189	2,860	1.0225	88,283	88,000
7	City Avenue & 66rd Street	efs	35,407	15,880	1.0225	574,914	575,000
8	City Avenue & Overbrook Station	efs	69,259	2,290	1.0225	162,172	162,000
9	City Avenue & 59rd Street	efs	132,481	0,330	1.0225	44,702	45,000
10	City Avenue & 54rd Street	efs	57,917	0,050	1.0225	2,961	3,000
11	City Avenue & 51rd Street	efs	60,355	8,470	1.0225	522,709	523,000
12	City Avenue & Conshohocken Avenue	efs	103,583	0,390	1.0225	41,306	41,000
13	City Avenue & Presidential Boulevard	efs					
13	Sewers and Meter Station	efs	134,831	1,300	1.0225	179,224	179,000
14	Neill Drive Pump Station	efs	143,297	1,300	1.0225	190,478	190,000
15	Barclay Building & Friends Central School	efs					
15	Charged Inside Rates	efs	43,227	0,052	1.0225	2,298	2,000
16	Total Conveyance					1,809,047	1,808,000
			System Investment/Cost		Allocation		
17	LTCP Investment		399,336,000		0.0000%	0	0
17	Total Allocated System Investment					17,034,525	17,034,000

efs - cubic feet per second
 Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE WH - 12

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO LOWER MORELAND TOWNSHIP

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$
<u>Treatment</u>							
1	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton - Capacity	Mcf/day	107.2367	518	Ref. A	55,549	56,000
2	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton - Volume	Mcf	6.0672	95,514		579,503	580,000
3	- Capacity	Mcf/day	453.3927	518		234,857	235,000
4	- SS	1,000 lbs	736.5331	978		720,329	720,000
5	- BOD	1,000 lbs	847.6547	731		619,636	620,000
6	Total Treatment					2,209,874	2,211,000
<u>Conveyance</u>							
7	Woodjavern Road and City Line	efs	195,719	0.414	1.0225	82,851	83,000
8	Erwin Street and County Line	efs	94,589	0.065	1.0225	6,287	6,000
9	Moreland Road and Pine Road	efs	64,910	0.035	1.0225	2,323	2,000
10	Pine Road and Radburn Road	efs	66,406	0.038	1.0225	2,580	3,000
11	Welsh Road and County Line	efs	66,860	0.606	1.0225	41,429	41,000
12	City Line and Red Lion	efs	66,860	0.017	1.0225	1,162	1,000
13	Conveyance Line	efs	62,555	7.796	1.0225	498,652	499,000
14	PC-30 Improvements (a)		46,734,645		0.15%	70,102	70,000
15	Total Conveyance					705,386	705,000
System Investment/Cost Allocation							
16	LTCP Investment		399,336,000		0.06000%	239,602	240,000
16	Total Allocated System Investment					3,154,862	3,156,000

(a) Allocated 0.15 percent of the Sewer Fund's share of the project funding (\$4,6734,645).

efs - cubic feet per second
 Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

TABLE WH - 13

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO LOWER SOUTHAMPTON TOWNSHIP

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$	
	<u>Treatment</u>		<u>Sptallo-25</u>	<u>Sptallo-27</u>	Ref. A	(2)*(3)*(4)		
1	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton - Capacity	Mcf/day	107.2367	1,394		149,488	149,000	2.81%
2	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton - Volume	Mcf	6.0672	355,909		2,159,371	2,159,000	3.47%
3	- Capacity	Mcf/day	453.3927	1,394		632,029	632,000	2.48%
4	- SS	1,000 lbs	736.5331	6,033		4,443,504	4,444,000	3.48%
5	- BOD	1,000 lbs	847.6547	5,505		4,666,339	4,666,000	4.28%
6	Total Treatment					12,050,731	12,050,000	3.66%
	<u>Conveyance</u>							
7	Trevose and City Line	cfs	92,315	15.790	1.0225	1,490,451	1,490,000	
8	PC-30 Improvements (a)					8,730,032	8,730,000	
9	Total Conveyance					10,220,483	10,220,000	
			<u>System Investment</u>		<u>Allocation</u>			
10	LTCP Investment		399,336,000		0.16000%	638,938	639,000	
11	Total Allocated System Investment					22,910,151	22,909,000	

(a) Allocated 18.68 percent of the Sewer Fund's share of the project funding (\$4,6734,645).

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE WH - 14

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO SPRINGFIELD (EXCL. WYNDMOOR) TOWNSHIP

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$
	<u>Treatment</u>		<u>Sptlallo-25</u>	<u>Sptlallo-27</u>	Ref. A	(2)*(3)*(4)	
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
1	Volume	Mcf	7,9079	159,250		1,259,333	1,259,000
2	Capacity	Mcf/day	375.4394	585		219,632	220,000
3	Suspended Solids	1,000 lbs	499.2568	3,314		1,654,537	1,655,000
4	BOD	1,000 lbs	699.6517	3,102		2,170,320	2,170,000
5	Total Treatment					5,303,822	5,304,000
[SEE NOTE ON REVISIONS TO CONVEYANCE INFO MADE ON 9/29/95 BY JLW -->>							
	<u>Conveyance (1)</u>						
	Erdenheim and Stenton			Sptlallo-34			
6	Sewers	cfs	139,780	2,000	1.0225	285,850	286,000
7	Central Schuylkill Pump Station	cfs	13,211	2,000	1.0225	27,016	27,000
8	Meter Station	ea	35,702	1,000	1.0225	36,505	37,000
9	Total					349,371	350,000
	Northwestern and Stenton			Sptlallo-34			
10	Sewers	cfs	139,780	2,600	1.0225	371,605	372,000
11	Central Schuylkill Pump Station	cfs	13,211	2,600	1.0225	35,121	35,000
12	Meter Station	ea	10,270	1,000	1.0225	10,501	11,000
13	Total					417,227	418,000
14	Total Conveyance					766,598	768,000
			<u>System Investment</u>		<u>Allocation</u>		
15	LTCP Investment		399,336,000		0.26000%	1,038,274	1,038,000
16	Total Allocated System Investment					7,108,694	7,110,000

cfs - cubic feet per second
 Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

(1) Excludes connection at Northwestern and Thomas which accounts for less than one half of one percent of township flow.

NOTE

Prior to 9/29/95, the below descriptions of facilities and units were used in B&V calculations. However, after talking to J. Palladino on 9/28/95, JLW discovered that there are now 3 connection points for Springfield Excl. Wyndmoor (aka Erdenheim). Nomenclature of the three connections are different as well.

Prior to 9/29/95:

Conveyance	Units	Investment Per Unit	Contract Units	Allocation Factor	Allocated Investment	Investment Rounded
Stenton and Erdenheim						
Sewers	cfs	139,780	4.000	1.0225	571,700	572,000
Central Schuylkill Pump Station	cfs	13,211	4.000	1.0225	54,033	54,000
Meter Station	ea	35,702	1.000	1.0225	36,505	37,000
Total					662,238	662,000
Northwestern & Wissahickon						
Sewers	cfs	139,780	0.200	1.0225	28,585	29,000
Central Schuylkill Pump Station	cfs	13,211	0.200	1.0225	2,702	3,000
Meter Station	ea	51,349	0.200	1.0225	10,501	11,000
Total					41,788	42,000
Total Conveyance					704,026	704,000

9/29/95 Revisions:

1. Stenton and Erdenheim is called Erdenheim and Stenton.
2. Northwestern and Wissahickon is called Northwestern and Stenton
3. A third connection exists (v. small and not metered, flow assumed to be 0.8 MG per quarter) called Northwestern and Thomas.
4. A large portion of the flow through the E & S connection has been shifted to the N & S connection, as mentioned in the contract dated 3/4/74, item 7.

Prior:

March 1, 1961 Contract					
E & S	4.00	cfs	2.15	mgd	
N & S	0.20	cfs	0.10	mgd	
March 4, 1974 Contract					
E & S	1.85	cfs	0.75	mgd	<-- Revised dist. of E&S flows
N & S	0.20	cfs	0.10	mgd	
N & S	2.15	cfs	1.40	mgd	<-- Revised dist. of E&S flows
N & S	2.35	cfs	1.50	mgd	
Revised:					
E & S	2.00	cfs	1.10	mgd	
N & S	2.60	cfs	2.10	mgd	
Total	4.60	cfs	3.20	mgd	<-- Totals redistributed in proportion to March 4, 1974 contract units

5. Meter Station investment at N & S (formerly N & W) is revised to \$10,270 rather than 0.2 * \$51,349 to be consistent with E & S connection.

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE WH - 15

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO SPRINGFIELD (WYNDMOOR) TOWNSHIP

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$
	<u>Treatment</u>		<u>Sptallo-25</u>	<u>Sptallo-27</u>	Ref. A	(2)*(3)*(4)	
	Retail and Springfield (Wyndmoor)						
1	Volume	Mcf	10.3486	49,697		514,294	514,000
2	Capacity	Mcf/day	1475.1728	167		246,354	246,000
3	Suspended Solids	1,000 lbs	486.7479	404		196,646	197,000
4	BOD	1,000 lbs	505.1282	301		152,044	152,000
5	Total Treatment					1,109,338	1,109,000
	<u>Conveyance</u>						
6		cfs	167,854	1,930	1.0225	331,247	331,000
7	Total Conveyance					331,247	331,000
8	Total Allocated System Investment					1,440,585	1,440,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 7

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO BENSALEM TOWNSHIP

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$ <u>Sptallo-25</u>	(3) Number of Contract Units <u>Sptallo-27</u>	(4) Infiltration/ Inflow Capacity Allocation Factor Ref. A	(5) Allocated Investment \$ (2)*(3)*(4)	(6) Allocated Investment Rounded \$	NEW
								Assets in Service Prior to FY 2024 Allocated Investment Rounded \$ Contribution Portion
<u>Treatment</u>								
1	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton - Capacity	Mcf/day	107.2367	1,034		110,883	111,000	109,000
2	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton - Volume	Mcf	6.0672	304,871		1,849,713	1,850,000	1,821,000
3	- Capacity	Mcf/day	453.3927	1,034		468,808	469,000	461,000
4	- SS	1,000 lbs	736.5331	3,758		2,767,891	2,768,000	2,734,000
5	- BOD	1,000 lbs	847.6547	5,343		4,529,019	4,529,000	4,468,000
6	Total Treatment					9,726,314	9,727,000	9,593,000
<u>Conveyance</u>								
7	A-1	cfs	84,833	0.370	1.0225	32,094	32,000	32,000
8	A-2	cfs	105,688	0.880	1.0225	95,098	95,000	95,000
9	A-3	cfs	117,743	0.120	1.0225	14,447	14,000	14,000
10	A-4	cfs	115,847	0.080	1.0225	9,476	9,000	9,000
11	B	cfs	131,354	0.840	1.0225	112,820	113,000	113,000
12	C	cfs	72,634	0.750	1.0225	55,701	56,000	56,000
13	D	cfs	67,910	0.460	1.0225	31,941	32,000	32,000
14	E	cfs	204,911	0.380	1.0225	79,618	80,000	80,000
15	F	cfs	49,726	0.580	1.0225	29,490	29,000	29,000
16	G-1	cfs	48,680	0.270	1.0225	13,439	13,000	13,000
17	G-2	cfs	48,680	0.510	1.0225	25,385	25,000	25,000
18	H	cfs	64,044	2.720	1.0225	178,119	178,000	178,000
19	J-1	cfs	133,427	0.676	1.0225	92,226	92,000	92,000
20	J-2	cfs	38,820	0.161	1.0225	6,391	6,000	6,000
21	J-3	cfs	258,008	0.383	1.0225	101,040	101,000	101,000
22	K-1	cfs	204,907	0.430	1.0225	90,092	90,000	90,000
23	K-2	cfs	66,776	2.130	1.0225	145,433	145,000	145,000
24	PC-30 Improvements (a)					0	0	0
25	Total Conveyance					1,112,810	1,110,000	1,110,000
26	LTCP Investment		399,336,000		0.12%	479,203	479,000	0
26	Total Allocated System Investment					11,318,327	11,316,000	10,703,000

(a) Allocated 18.30 percent of the Sewer Fund's share of the project funding (\$4,6734,645).

- cfs - cubic feet per second
- Mcf - thousand cubic feet
- Mcf/day - thousand cubic feet per day
- lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE WH - 8

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO BUCKS COUNTY

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$	Assets in Service Prior to FY 2007 Allocated Investment Rounded \$ Contribution Portion
<u>Treatment</u>								
1	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton - Capacity	Mcf/day	107.2367	6,556	Ref. A	703,044	703,000	584,000
2	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton - Volume	Mcf	6.0672	1,206,223		7,318,396	7,318,000	6,157,000
3	- Capacity	Mcf/day	453.3927	6,556		2,972,443	2,972,000	2,566,000
4	- SS	1,000 lbs	736.5331	13,553		9,982,233	9,982,000	5,517,000
5	- BOD	1,000 lbs	847.6547	13,422		11,377,221	11,377,000	7,959,000
6	Total Treatment					32,353,337	32,352,000	22,783,000
<u>Conveyance</u>								
7	Large Sewers	efs	18,000	85,080	1.0225	1,565,897	1,566,000	1,566,000
8	Total Conveyance					1,565,897	1,566,000	1,566,000
<u>System Investment</u>								
9	LTCP Investment		399,336,000		0.0000%	0	0	0
10	Total Allocated System Investment					33,919,234	33,918,000	24,349,000

efs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 10

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO DELCORA

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$	Assets in Service Prior to FY 2011 Allocated Investment Rounded \$	Contribution Portion
<u>Treatment</u>									
Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby									
1	Volume	Mcf	7.9079	2,439,840		19,294,011	19,294,000	16,237,000	3,057,000
2	Capacity	Mcf/day	375.4394	13,392		5,027,884	5,028,000	4,172,000	856,000
3	Suspended Solids	1,000 lbs	499.2568	19,487		9,729,017	9,729,000	7,087,000	2,642,000
4	BOD	1,000 lbs	699.6517	21,771		15,232,117	15,232,000	12,462,000	2,770,000
5	Total Treatment					49,283,029	49,283,000	39,958,000	9,325,000
<u>Conveyance</u>									
7	Total Conveyance					0	0	0	0
<u>System Investment/Cost</u>									
8	LTCP Investment		399,336,000		0.21000%	838,606	839,000	2,000	837,000
8	Total Allocated System Investment					50,121,635	50,122,000	39,960,000	10,162,000

cfs - cubic feet per second
 Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE WH - 16

**WASTEWATER SYSTEM INVESTMENT ALLOCATED TO UPPER DARBY
Test Year 2026**

Line No.	Cost Component	(1) Units	(2) Investment Per Unit \$	(3) Number of Contract Units	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment \$	(6) Allocated Investment Rounded \$	NEW Assets in Service Prior to FY 2024 Allocated Investment Rounded \$ Contribution Portion
	<u>Treatment</u>		<u>Splitallo-25</u>	<u>Splitallo-27</u>	Ref. A	(2)*(3)*(4)		
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby							
1	Volume	Mcf	7,9079	846,145		6,691,230	6,691,000	6,635,000 56,000
2	Capacity	Mcf/day	375.4394	3,094		1,161,610	1,162,000	1,147,000 15,000
3	Suspended Solids	1,000 lbs	499.2568	7,422		3,705,234	3,705,000	3,672,000 33,000
4	BOD	1,000 lbs	699.6517	6,841		4,786,317	4,786,000	4,732,000 54,000
5	Total Treatment					16,344,391	16,344,000	16,186,000 158,000
6	<u>Conveyance</u>							
7	60th Street and Cobbs Creek Parkway	cfs	20,191	35,000	1.0225	722,585	723,000	723,000 0
8	Total Conveyance					722,585	723,000	723,000 0
			<u>System Investment/Cost</u>	<u>Allocation</u>				
9	LTCP Investment		399,336,000		0.61000%	2,435,950	2,436,000	0 2,436,000
10	Total Allocated System Investment					19,502,926	19,503,000	16,909,000 2,594,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TREATMENT PLANT AND CONVEYANCE SYSTEM
INVESTMENT ALLOCATED TO TOWNSHIPS

Line No.	Cost Component	NEWPCP						SWPCP			SEWPCP	Total \$	
		Abington	Bensalem	Bucks County	Cheltenham	Lower Moreland	Lower Southampton	DELCORA	Lower Merion	Springfield (ex Wynd.)	Upper Darby		Springfield including Wync
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$
		<u>Spltallo-28</u>	<u>Spltallo-36</u>	<u>Spltallo-37</u>	<u>Spltallo-29</u>	<u>Spltallo-31</u>	<u>Spltallo-32</u>	<u>Spltallo-38</u>	<u>Spltallo-30</u>	<u>Spltallo-33</u>	<u>Spltallo-39</u>	<u>Spltallo-36</u>	
1	COLLECTION SYSTEM												
2	Sewers - Capacity	490,000	1,110,000	1,566,000	522,000	705,000	10,220,000	0	1,618,000	706,000	723,000	331,000	17,991,000
3	Pumping Stations - Capacity	0	0	0	0	0	0	0	190,000	62,000	0	0	252,000
4	LTCP Investment	399,000	479,000	0	4,473,000	240,000	639,000	839,000	0	1,038,000	2,436,000		10,543,000
4	Total Collection System	889,000	1,589,000	1,566,000	4,995,000	945,000	10,859,000	839,000	1,808,000	1,806,000	3,159,000	331,000	28,786,000
	WATER POLLUTION CONTROL PLANTS												
	Northeast Plant:												
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton												
5	- Capacity	91,000	111,000	703,000	0	56,000	149,000						1,110,000
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton												
6	Volume	1,346,000	1,850,000	7,318,000	4,061,000	580,000	2,159,000						17,314,000
7	Capacity	383,000	469,000	2,972,000	1,271,000	235,000	632,000						5,962,000
8	Suspended Solids	1,842,000	2,768,000	9,982,000	4,199,000	720,000	4,444,000						23,955,000
9	BOD	1,784,000	4,529,000	11,377,000	4,161,000	620,000	4,666,000						27,137,000
10	Subtotal	5,355,000	9,616,000	31,649,000	13,692,000	2,155,000	11,901,000						74,368,000
11	Total Northeast Plant	5,446,000	9,727,000	32,352,000	13,692,000	2,211,000	12,050,000						75,478,000
	Southwest Plant:												
12	Retail - Capacity												
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby												
13	Volume							19,294,000	5,713,000	1,259,000	6,691,000		32,957,000
14	Capacity							5,028,000	1,047,000	220,000	1,162,000		7,457,000
15	Suspended Solids							9,729,000	3,652,000	1,655,000	3,705,000		18,741,000
16	BOD							15,232,000	4,814,000	2,170,000	4,786,000		27,002,000
17	Total Southwest Plant							49,283,000	15,226,000	5,304,000	16,344,000		86,157,000
	Southeast Plant:												
	Retail and Springfield (Wyndmoor)												
18	Volume											514,000	514,000
19	Capacity											246,000	246,000
20	Suspended Solids											197,000	197,000
21	BOD											152,000	152,000
22	Total Southeast Plant											1,109,000	1,109,000
23	Total Water Pollution Control Plants	5,446,000	9,727,000	32,352,000	13,692,000	2,211,000	12,050,000	49,283,000	15,226,000	5,304,000	16,344,000	1,109,000	162,744,000
24	Total Investment	6,335,000	11,316,000	33,918,000	18,687,000	3,156,000	22,909,000	50,122,000	17,034,000	7,110,000	19,503,000	1,440,000	191,530,000
	Total Investment Rounded from Spltallo-29 thru Spltallo-39.	6,335,000	11,316,000	33,918,000	18,687,000	3,156,000	22,909,000	50,122,000	17,034,000	7,110,000	19,503,000	1,440,000	191,530,000
	Total Collection System and LTCP (above)	889,000	1,589,000	1,566,000	4,995,000	945,000	10,859,000	839,000	1,618,000	1,744,000	3,159,000	331,000	28,534,000
	Total Water Pollution Control Plants & Pumping (Difference)	5,446,000	9,727,000	32,352,000	13,692,000	2,211,000	12,050,000	49,283,000	15,416,000	5,366,000	16,344,000	1,109,000	162,996,000

ALLOCATION OF LAND INVESTMENT TO CONTRACT CUSTOMERS

(a) Total SWWPCP Investment	239,421,000	Spltallo-24	Ln 17	
(b) Total DELCORA Allocated Treatment Plant Investment	49,283,000	Spltallo-40	Ln 17	Total Investment
(c) Total Upper Darby Allocated Treatment Plant Investment	16,344,000	Spltallo-40	Ln 17	
(c1) Total Lower Merion Allocated Treatment Plant Investment	15,226,000	Spltallo-40	Ln 17	
(d) Total SWWPCP Land Investment	696,000	Spltallo-9	Ln 18	
(e) Total SWWPCP Depreciable Plant Investment	238,725,000	(a) - (d)		

Lower Merion Allocated Land =	44,000
DELCORA Allocated Land =	144,000
Upper Darby Allocated Land =	47,000

(a) Total NEWPCP Investment	329,447,000	Spltallo-24	Ln 11
(b) Total Bensalem Allocated Treatment Plant Investment	9,727,000	Spltallo-40	Ln 11
(c) Total Bucks County Allocated Treatment Plant Investment	32,352,000	Spltallo-40	Ln 11
(d) Total Lower Southampton Allocated Treatment Plant Investment	12,050,000	Spltallo-40	Ln 11
(e) Total NEWWPCP Land Investment	957,000	Spltallo-6	Ln 22
(f) Total NEWPCP Depreciable Plant Investment	328,490,000	(a) - (e)	

Bensalem Allocated Land =	28,000
Bucks County Allocated Land =	94,000
Lower Southampton Allocated Land =	35,000

	(1)	(2)	(3)	(4)
	Total Land \$1,000 Spltallo-8 Spltallo-9 Spltallo-10	Total Investment \$1,000 Spltallo-24	Total Investment Alloc to Contract Customers \$1,000 Spltallo-24	Total Land Alloc to Contract Customers \$1,000 (a)
NEWPCP	957	329,447	75,478	219
SWWPCP	696	239,421	86,157	250
SEWPCP	7,680	161,651	1,109	53
Total	9,333	730,519	162,744	522

(a) (1)*(3)/(2)

TOTAL DEPRECIABLE PUMPING AND TREATMENT INVESTMENT FOR CONTRACT CUSTOMERS

Contract Customer	(1)	(2)	(3)	(4)	(5)	Capital Cost Recovery Basis	Contract Customer Contributed Land
	Total Treatment Investment \$1,000 <u>Sptallo-40</u>	Less Land \$1,000 <u>Sptallo-41</u>	Total Depreciable Treatment Investment \$1,000 (1)-(2)	Pumping Investment \$1,000 <u>Sptallo-40</u>	Total Depreciable P & T Investment \$1,000 (3)+(4)		
Abington	5,446	16	5,430		5,430	Depr & Return	0
Bensalem	9,727	28	9,699		9,699	Depr & Return with Prior Contributions	28
Bucks County	32,352	94	32,258		32,258	Depr & Return with Prior Contributions	94
Cheltenham	13,692	40	13,652		13,652	Depr & Return	0
Lower Moreland	2,211	6	2,205		2,205	Depr & Return	0
Lower Southampton	12,050	35	12,015		12,015	Depr & Return	0
Total NEWPCP	75,478	219	75,259		75,259		122
DELCORA	49,283	144	49,139		49,139	Depr & Return with Prior Contributions	144
Lower Merion	15,226	44	15,182	190	15,372	Contributions	44
Springfield (excluding Wynd)	5,304	15	5,289	62	5,351	Depr & Return	0
Upper Darby	16,344	47	16,297		16,297	Depr & Return with Prior Contributions	47
Total SWWPCP	86,157	250	85,907	252	86,159		235
Springfield (including Wynd)	1,109	53	1,056		1,056	Depr & Return	0
Total SEWPCP	1,109	53	1,056		1,056		0
Total Treatment	162,744	522	162,222	252	162,474		357

DELCORA CONTRIBUTED INVESTMENT (SW WPCP)

	(1)	(2)	(3)	(4)	(5)
	Total Investment	Allocated Land	Depreciable Investment	Contributed Investment	Contributed Investment Excl. Land
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Sptalalo-38	Sptalalo-41	(1)-(2)	Sptalalo-38	(4)-(2)
Collection-					
Sewer - Capacity					
Pumping - Capacity					
LTCP	839		839	2	2
Treatment -					
Volume	19,294	56	19,238	16,237	16,181
Capacity	5,028	15	5,013	4,172	4,157
Suspended Solids	9,729	28	9,701	7,087	7,059
BOD	15,232	45	15,187	12,462	12,417
Total	49,283	144	49,139	39,958	39,814
Total	50,122	144	49,978	39,960	39,816
	50,122			39,960	

DELCORA is no longer a contribution customer -
 Column (4) reflects the assets prior to 2011 - reflecting their prior contributions

BENSALEM CONTRIBUTED INVESTMENT (NE WPCP)

	(1)	(2)	(3)	(4)	(5)
	Total Investment	Allocated Land	Depreciable Investment	Contributed Investment	Contributed Investment Excl. Land
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Sptalalo-36	Sptalalo-41	(1)-(2)		(4)-(2)
Collection-					
Sewer - Capacity	1,110		1,110	1,110	1,110
Pumping - Capacity					
LTCP	479				
Treat & Pumping-					
Volume	1,850	5	1,845	1,821	1,816
Capacity	580	2	578	570	568
Suspended Solids	2,768	8	2,760	2,734	2,726
BOD	4,529	13	4,516	4,468	4,455
Total	9,727	28	9,699	9,593	9,565
Total	11,316	28	10,809	10,703	10,675
	11,316			10,703	

BENSALEM is no longer a contribution customer -
 This portion reflects the assets prior to 2024 to reflect their prior contributions

LOWER SOUTHAMPTON CONTRIBUTED INVESTMENT (NE WPCP)

	(1)	(2)	(3)	(4)	(5)
	Total Investment	Allocated Land	Depreciable Investment	Contributed Investment	Contributed Investment Excl. Land
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Sptalalo-40	Sptalalo-41	(1)-(2)		(4)-(2)
Collection-					
Sewer - Capacity	10,220		10,220	0	0
Pumping - Capacity					
LTCP	639				
Treat & Pumping-					
Volume	2,159	6	2,153	0	0
Capacity	781	2	779	0	0
Suspended Solids	4,444	13	4,431	0	0
BOD	4,666	14	4,652	0	0
Total	12,050	35	12,015	0	0
Total	22,909	35	22,235	0	0
	22,909				

(4) Lower Southampton is no longer a contribution customer per contract terms

UPPER DARBY CONTRIBUTED INVESTMENT (SW WPCP)

	(1)	(2)	(3)	(4)	(5)
	Total Investment	Allocated Land	Depreciable Investment	Contributed Investment	Contributed Investment Excl. Land
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Sptalalo-40	Sptalalo-41	(1)-(2)	Sptalalo-38	(4)-(2)
Collection-					
Sewer - Capacity	723		723	723	723
Pumping - Capacity					
LTCP	2,436		2,436	0	0
Treatment -					
Volume	6,691	19	6,672	6,635	6,616
Capacity	1,162	3	1,159	1,147	1,144
Suspended Solids	3,705	11	3,694	3,672	3,661
BOD	4,786	14	4,772	4,732	4,718
Total	16,344	47	16,297	16,186	16,139
Total	19,503	47	19,456	16,909	16,862
	19,503			16,909	

UPPER DARBY is no longer a contribution customer -
 This portion reflects the assets prior to 2024 to reflect their prior contributions

BUCKS COUNTY CONTRIBUTED INVESTMENT (NE WPCP)

	(1)	(2)	(3)	(4)	(5)
	Total Investment	Allocated Land	Depreciable Investment	Contributed Investment	Contributed Investment Excl. Land
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Sptalalo-40	Sptalalo-41	(1)-(2)		(4)-(2)
Collection-					
Sewer - Capacity	1,566		1,566	1,566	1,566
Pumping - Capacity					
LTCP	0			0	
Treat & Pumping-					
Volume	7,318	21	7,297	6,157	6,136
Capacity	3,675	11	3,664	3,150	3,139
Suspended Solids	9,982	29	9,953	5,517	5,488
BOD	11,377	33	11,344	7,959	7,926
Total	32,352	94	32,258	22,783	22,689
Total	33,918	94	33,824	24,349	24,255
	33,918			24,349	

BUCKS County is no longer a contribution customer -
 This portion reflects the assets prior to 2007 to reflect their prior contributions

LOWER MERION CONTRIBUTED INVESTMENT (SW WPCP)

	(1)	(2)	(3)	(4)	(5)
	Total Investment	Allocated Land	Depreciable Investment	Contributed Investment	Contributed Investment Excl. Land
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Sptalalo-40	Sptalalo-41	(1)-(2)		(4)-(2)
Collection-					
Sewer - Capacity	1,618		1,618	1,618	1,618
Pumping - Capacity	190		190	190	190
LTCP					
Treat & Pumping-					
Volume	5,713	17	5,696	5,713	5,696
Capacity	1,047	3	1,044	1,047	1,044
Suspended Solids	3,652	11	3,641	3,652	3,641
BOD	4,814	13	4,801	4,814	4,801
Total	15,226	44	15,182	15,226	15,182
Total	17,034	44	16,990	17,034	16,990
	17,034				

Includes Pumping

TOTAL 154,802 108,598

TEST YEAR ANNUAL DEPRECIATION EXPENSE

Line No.	Cost Component	(1)	(2)	(3)	(4)	(5)	(6)
		Total Investment	Less Contributed Plant (a)		Land (d)	Depreciable Plant	Annual Depr Rate
		\$1,000	\$1,000	\$1,000	\$1,000	%	\$1,000
		<u>Sptalalo-24</u>	<u>Sptalalo-43</u>	<u>Sptalalo-5</u> <u>Sptalalo-41</u>	(1)-(2)-(3)	Input	(4)*(5)
COLLECTION SYSTEM							
1	Sewers - Capacity	1,857,132	5,017	1,816	1,850,299	2.00%	37,006
2	Pumping Stations - Capacity	23,170	190		22,980	2.50%	575
3	LTCP Investment	399,336	2		399,334	2.00%	7,987
4	Total Collection System	2,279,638	5,209	1,816	2,272,613		45,568
WATER POLLUTION CONTROL PLANTS							
Northeast Plant:							
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton							
5	Volume (c)	62,171	7,952	181	54,038		
6	Capacity	30,763	3,707	89	26,967		
7	Suspended Solids	127,597	8,214	371	119,012		
8	BOD	108,916	12,381	316	96,219		
9	Total Northeast Plant	329,447	32,254	957	296,236	2.50%	7,406
Southwest Plant:							
Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby							
10	Volume	77,173	28,493	224	48,456		
11	Capacity	42,328	6,345	123	35,860		
12	Suspended Solids	65,148	14,361	189	50,598		
13	BOD	54,772	21,936	160	32,676		
14	Total Southwest Plant	239,421	71,135	696	167,590	2.50%	4,190
Southeast Plant:							
Retail and Springfield (Wyndmoor)							
15	Volume	56,555		2,687	53,868		
16	Capacity	44,177		2,099	42,078		
17	Suspended Solids	32,157		1,528	30,629		
18	BOD	28,762		1,366	27,396		
19	Total Southeast Plant	161,651		7,680	153,971	2.50%	3,849
20	Total Water Pollution Control Plants	730,519	103,389	9,333	617,797		15,445
21	Total Investment	3,010,157	108,598	11,149	2,890,410		61,013

(a) Contributed Plant excluding Land includes Bensalem, Bucks County, DELCORA, Lower Merion, and Upper Darby.
 (b) All land backed out of Sewers, instead of Sewers and Pump Stations, because land only added into Sewers on SPLTALLO5, BOX 4.
 (c) Typical Volume calculation in Column (2) from numbers on Sptalalo-43 is: 1,845.0 (Bensalem) + 7,297.0 (Bucks Co.) + 2,153.0 (Lower Southampton) = 11,295.0 (excludes land)
 (d) Total land including contributed land.

AVERAGE TEST YEAR DEPRECIABLE PLANT INVESTMENT ALLOCABLE TO CONTRACT CUSTOMERS

Line No.	Cost Component	(1) Total Investment \$1,000 <u>Sptallo-24</u>	(2) Investment Allocated to Contract Service \$1,000 <u>Sptallo-40</u>	(3) Investment Allocated to Retail Service \$1,000 <u>(1)-(2)</u>	(4) Land Investment Allocated to Contract Service \$1,000 <u>Sptallo-41</u> <small>Prorated on (3)</small>	(5) Contract Customer Depreciable Plant incl. Contributed Plant \$1,000 <u>(2)-(4)</u>	(6) Contributed Plant (Excl. Land) \$1,000 <u>Sptallo-43</u> <u>Sptallo-44</u>	(7) Contract Customer Depreciable Plant \$1,000 <u>(5)-(6)</u>	(8) Depreciation Rate	(9) Annual Depreciation Expense \$1,000 <u>(7) x (8)</u>
COLLECTION SYSTEM										
1	Sewers - Capacity	1,857,132	17,991	1,839,141		17,991	5,017	12,974	2.00%	259
2	Pumping Stations - Capacity	23,170	252	22,918		252	190	62	2.50%	2
3	LTCP Investment	399,336	10,543	388,793		10,543	2	10,541	2.00%	211
4	Total Collection System	<u>2,279,638</u>	<u>28,786</u>	<u>2,250,852</u>		<u>28,786</u>	<u>5,209</u>	<u>23,577</u>		<u>472</u>
WATER POLLUTION CONTROL PLANTS										
Northeast Plant: Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton										
5	Volume (b)	62,171	17,314	44,857	39	17,275	7,952	9,323		
6	Capacity	30,763	7,072	23,691	20	7,052	3,707	3,345		
7	Suspended Solids	127,597	23,955	103,642	89	23,866	8,214	15,652		
8	BOD	108,916	27,137	81,779	71	27,066	12,381	14,685		
9	Total Northeast Plant	<u>329,447</u>	<u>75,478</u>	<u>253,969</u>	<u>219</u>	<u>75,259</u>	<u>32,254</u>	<u>43,005</u>	2.50%	1,075
Southwest Plant: Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby										
10	Volume	77,173	32,957	44,216	72	32,885	28,493	4,392		
11	Capacity	42,328	7,457	34,871	57	7,400	6,345	1,055		
12	Suspended Solids	65,148	18,741	46,407	76	18,665	14,361	4,304		
13	BOD	54,772	27,002	27,770	45	26,957	21,936	5,021		
14	Total Southwest Plant	<u>239,421</u>	<u>86,157</u>	<u>153,264</u>	<u>250</u>	<u>85,907</u>	<u>71,135</u>	<u>14,772</u>	2.50%	369
Southeast Plant: Retail and Springfield (Wyndmoor)										
15	Volume	56,555	514	56,041	53	461		461		
16	Capacity	44,177	246	43,931		246		246		
17	Suspended Solids	32,157	197	31,960		197		197		
18	BOD	28,762	152	28,610		152		152		
19	Total Southeast Plant	<u>161,651</u>	<u>1,109</u>	<u>160,542</u>	<u>53</u>	<u>1,056</u>		<u>1,056</u>	2.50%	26
20	Total Water Pollution Control Plants	<u>730,519</u>	<u>162,744</u>	<u>567,775</u>	<u>522</u>	<u>162,222</u>	<u>103,389</u>	<u>58,833</u>		<u>1,471</u>
21	Total Investment	<u>3,010,157</u>	<u>191,530</u>	<u>2,818,627</u>	<u>522</u>	<u>191,008</u>	<u>108,598</u>	<u>82,410</u>		<u>1,943</u>
									CHECK	1,943

(a) Contributed Plant includes Bensalem, Bucks County, Lower Southampton, DELCORA, Lower Merion, and Upper Darby.

(b) Typical Volume calculation in Column (6) from numbers on Sptallo-43 is: 1,850.0 (Bensalem) + 7,318.0 (Bucks Co.) + 2,159.0 (Lower Southampton) = 11,327.0

**DETERMINATION OF DEPRECIABLE PLANT INVESTMENT
ALLOCABLE TO RETAIL SERVICE
TEST YEAR 2026**

Line No.	Cost Component	(1) Total Depreciable Plant \$1,000 <u>Sptallo-44</u>	(2) Contract Customers Depreciable Plant \$1,000 <u>Sptallo-45</u>	(3) Net Depreciable Plant Allocable to Retail \$1,000 (1)-(2)	(4) Annual Depr Rate %	(5) Net Depreciation Allocable to Retail \$1,000
COLLECTION SYSTEM						
1	Sewers - Capacity	1,850,299	12,974	1,837,325	2.00%	36,747
2	Pumping Stations - Capacity	22,980	62	22,918	2.50%	573
3	LTCP Investment	399,334	10,541	388,793	2.00%	7,776
3	Total Collection System	2,272,613	23,577	2,249,036		45,095
WATER POLLUTION CONTROL PLANTS						
Northeast Plant:						
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
4	Volume	54,038	9,323	44,715		
5	Capacity	26,967	3,345	23,622		
6	Suspended Solids	119,012	15,652	103,360		
7	BOD	96,219	14,685	81,534		
8	Total Northeast Plant	296,236	43,005	253,231	2.50%	6,331
Southwest Plant:						
Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
9	Volume	48,456	4,392	44,064		
10	Capacity	35,860	1,055	34,805		
11	Suspended Solids	50,598	4,304	46,294		
12	BOD	32,676	5,021	27,655		
13	Total Southwest Plant	167,590	14,772	152,818	2.50%	3,820
Southeast Plant:						
Retail and Springfield (Wyndmoor)						
14	Volume	53,868	461	53,407		
15	Capacity	42,078	246	41,832		
16	Suspended Solids	30,629	197	30,432		
17	BOD	27,396	152	27,244		
18	Total Southeast Plant	153,971	1,056	152,915	2.50%	3,823
19	Total Water Pollution Control Plants	617,797	58,833	558,964		13,974
20	Total Investment	2,890,410	82,410	2,808,000		59,069

SCOS25_26.XLS

SOMALLO

The "Somallo" worksheet allocates Wastewater System operation and maintenance expense to functional cost components. It also allocates O&M expense to the individual contract customers.

Range	Description	Page Number	Table
SOMIndex	Index	Somallo-1	
TYO&M	Test Year O&M Expenses	Somallo-2	
WO&M	Test Year O&M Expenses - Water	Somallo-3	
SO&M	Test Year O&M Expenses - Sewer	Somallo-4	
CL100A	Not in Use	Somallo-5	
CL100B	Not in Use	Somallo-6	
CL200A	Not in Use	Somallo-7	
CL200B	Not in Use	Somallo-8	
CL200LEA	Not in Use	Somallo-9	
CL200LEB	Not in Use	Somallo-10	
CL300A	Not in Use	Somallo-11	
CL300B	Not in Use	Somallo-12	
CL300LEA	Not in Use	Somallo-13	
CL300LEB	Not in Use	Somallo-14	
CL400A	Not in Use	Somallo-15	
CL400B	Not in Use	Somallo-16	
CL100SUM	Class 100 O&M Summary	Somallo-17	
CL200SUM	Class 200 O&M Summary	Somallo-18	
CL300SUM	Class 300 O&M Summary	Somallo-19	
CL400SUM	Class 400 O&M Summary	Somallo-20	
POWER	Test Year Power Costs	Somallo-21a	
GAS	Test Year Gas Costs	Somallo-21b	
TOTALOM	Test Year O&M Summary	Somallo-22	
NEOM	Allocation of O&M Expense to NE WPCP	Somallo-23	
SWOM	Allocation of O&M Expense to SW WPCP	Somallo-24	
SEOM	Allocation of O&M Expense to SE WPCP	Somallo-25	
RESPON	Treatment Plant Responsibilities	Somallo-26	
NEOMALLO1	Allocation of O&M For The NE WPCP - Page 1	Somallo-27	Schedule BV-2: Table 7-8
NEOMALLO2	Allocation of O&M For The NE WPCP - Page 2	Somallo-28	Schedule BV-2: Table 7-8
BASISALLO	Basis of Allocation of O&M Expense	Somallo-29	
NEOMSUM	Summary of Allocated O&M NE WPCP	Somallo-30	
SWOMALLO1	Allocation of O&M For The SW WPCP - Page 1	Somallo-31	Schedule BV-2: Table 7-9
SWOMALLO2	Allocation of O&M For The SW WPCP - Page 2	Somallo-32	Schedule BV-2: Table 7-9
SWOMSUM	Summary of Allocated O&M SW WPCP	Somallo-33	
SEOMALLO1	Allocation of O&M For The SE WPCP - Page 1	Somallo-34	Schedule BV-2: Table 7-10
SEOMALLO2	Allocation of O&M For The SE WPCP - Page 2	Somallo-35	Schedule BV-2: Table 7-10
SEOMSUM	Summary of Allocated O&M SE WPCP	Somallo-36	
OMALLO	Test Year O&M to Functional Components	Somallo-37	Schedule BV-2: Table 7-7
MISCOM	Miscellaneous Other O&M Allocations	Somallo-38	Schedule BV-2: Table 7-11
TYOM	Test Year O&M to Functional Cost Components	Somallo-39	Schedule BV-2: Table 7-12
TRMTPUMP	Unit Treatment & Pumping O&M to Contract Customers	Somallo-40	Schedule BV-2: APPENDIX I TABLE 13
TWNALLO1	O&M Allocated to Abington	Somallo-41	Schedule BV-2: APPENDIX I TABLE 14
TWNALLO2	O&M Allocated to Bensalem	Somallo-42	Schedule BV-2: APPENDIX I TABLE 15
SWMAINT	Allocation of Sewer Maintenance O&M to Townships	Somallo-43	
TWNALLO3	O&M Allocated to Buck County	Somallo-44	Schedule BV-2: APPENDIX I TABLE 16
TWNALLO4	O&M Allocated to Cheltenham	Somallo-45	Schedule BV-2: APPENDIX I TABLE 17
TWNALLO5	O&M Allocated to Lower Moreland	Somallo-46	Schedule BV-2: APPENDIX I TABLE 20
TWNALLO6	O&M Allocated to Lower Southampton	Somallo-47	Schedule BV-2: APPENDIX I TABLE 21
TWNALLO7	O&M Allocated to DELCORA	Somallo-48	Schedule BV-2: APPENDIX I TABLE 18
TWNALLO8	O&M Allocated to Springfield (excl. Wyndmoor)	Somallo-49	Schedule BV-2: APPENDIX I TABLE 22
TWNALLO9	O&M Allocated to Lower Merion	Somallo-50	Schedule BV-2: APPENDIX I TABLE 19
TWNALLO10	O&M Allocated to Upper Darby	Somallo-51	Schedule BV-2: APPENDIX I TABLE 24
TWNALLO11	O&M Allocated to Springfield (incl. Wyndmoor)	Somallo-52	Schedule BV-2: APPENDIX I TABLE 23
CONTRTOM	Summary of O&M Allocated to Contract Customers	Somallo-53	
RTLOM	Operation And Maintenance Expense Allocated To Retail	Somallo-54	Schedule BV-2: Table 7-6
MISCREV	Misc Revenue Adjustments	Somallo-55	

File: SCOS25_26_ver1.xls		Philadelphia Water Department (PWD)		CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE			Test Year	2026	Budget Yr	2025	Ver. 1a					
TYO&M - Test Year O&M Expenses		P.N. 135647,0100		February 24, 2025 8:33 p.m.							Somalia-2					
Ref: Direct O&M - 3, Direct O&M - 6, Other Dept O&M - 3																
Source: Financial Planning Model																
Summary of Combined O&M Expense Projections (Liquidated Encumbrances Have Been Deducted)																
Prior to FY 2025 Not Included		2025	2026	2027	2028	2029	2030	Future Years Beyond Projection Period								
		\$	\$	\$	\$	\$	\$	2031	2032	2033	2034	2035	2036	2037	2038	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operations Division:																
Class 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 200		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 400		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Department Expenses:																
WRB		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Law Department		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Properties		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MOTU and Office of Sustainability & Rate Board		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Management		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Procurement		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City Treasurer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Dept. (Xfer to Gen'l. Fund)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources:																
Class 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 200		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 400		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance and Administration:																
Class 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 200		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 2xx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 400		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning & Engineering																
Class 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 200		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 400		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Information Science & Technology																
Class 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 200		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 400		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Affairs:																
Class 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 200		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 400		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Water Department:																
Class 100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 200		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 400		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 500		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pension & Benefits Including Capital (270)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indemnities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Department Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Cash Flow Figures

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Philadelphia Water Department (PWD)

CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE

Test Year 2026

Budget Yr 2025

Ver. 1a

WO&M - Test Year O&M Expenses - Water

P.N. 135647,0100

February 24, 2025 8:33 p.m.

Somallo-3

Ref: Direct O&M - 4, Direct O&M - 6, Other Dept O&M - 4
Source: Financial Planning Model

O & M Expense Projections
(Liquidated Encumbrances Have Been Deducted)

Prior to FY 2025 Not Included		2025	2026	2027	2028	2029	2030
Operations Division:							
Class 100	0	43,367,383	45,021,884	47,202,852	48,855,132	50,565,089	52,334,715
Class 200	0	28,664,653	30,303,952	31,275,195	32,402,899	33,586,255	34,874,058
Class 300	0	31,841,993	32,116,674	32,400,640	33,695,699	35,042,561	36,443,300
Class 400	0	1,776,914	3,385,830	3,455,579	3,650,473	3,856,360	4,073,859
Total	0	105,650,944	110,828,341	114,334,267	118,604,203	123,050,264	127,725,931
Other Department Expenses:							
WRB	0	4,866,752	5,126,953	5,560,393	5,766,169	5,979,542	6,200,794
Law Department	0	1,529,879	1,601,446	1,657,099	1,716,987	1,779,028	1,843,301
Public Properties	0	1,977,430	2,028,843	2,081,593	2,135,715	2,191,243	2,248,216
MOTU and Office of Sustainability & Rate Board	0	222,682	271,416	280,678	291,624	303,000	314,826
Fleet Management	0	2,991,657	3,288,432	3,400,817	3,535,110	3,674,726	3,820,158
Procurement	0	24,049	24,173	25,005	25,866	26,757	27,680
City Treasurer	0	887,087	917,071	948,068	987,697	1,028,983	1,071,994
Water Dept. (Xfer to Gen'l. Fund)	0	2,879,851	4,348,548	4,495,529	4,683,442	4,879,210	5,083,161
Total	0	15,379,387	17,606,882	18,449,182	19,142,610	19,862,489	20,610,130
Human Resources:							
Class 100	0	3,889,349	4,020,837	4,161,702	4,307,411	4,458,134	4,614,044
Class 200	0	2,407,272	2,488,637	2,572,753	2,680,294	2,792,331	2,909,505
Class 300	0	300,049	310,190	320,675	334,079	348,043	362,592
Class 400	0	453,505	462,847	472,382	499,024	527,169	556,902
Total	0	7,050,174	7,282,511	7,527,512	7,820,808	8,125,677	8,442,587
Finance and Administration:							
Class 100	0	4,102,289	4,290,873	4,459,705	4,615,707	4,777,122	4,944,411
Class 200	0	2,931,035	3,030,103	3,132,520	3,263,460	3,399,872	3,541,987
Class 300	0	736	736	761	793	826	860
Class 400	0	0	0	0	0	0	0
Total	0	7,034,036	7,321,712	7,592,986	7,879,960	8,177,820	8,487,258
Planning & Engineering							
Class 100	0	10,894,468	12,108,152	13,462,347	14,710,953	16,030,592	17,424,560
Class 200	0	12,093,965	15,117,389	15,628,357	16,281,622	16,962,194	17,671,214
Class 300	0	1,144,129	1,182,801	1,222,779	1,273,891	1,327,141	1,382,615
Class 400	0	282,520	288,340	294,280	310,877	328,411	346,933
Total	0	24,415,082	28,696,682	30,607,763	32,577,343	34,648,338	36,825,322
Information Science & Technology							
Class 100	0	5,422,492	5,673,687	5,872,411	6,077,969	6,290,601	6,510,985
Class 200	0	11,044,914	11,946,933	12,350,739	12,867,000	13,404,840	13,965,163
Class 300	0	1,125,784	1,163,836	1,203,173	1,253,466	1,305,861	1,360,446
Class 400	0	0	0	0	0	0	0
Total	0	17,593,190	18,784,456	19,426,323	20,198,435	21,001,302	21,836,594
Public Affairs:							
Class 100	0	2,865,107	2,950,920	3,054,269	3,161,173	3,271,756	3,386,147
Class 200	0	2,808,557	2,903,486	3,001,624	3,127,092	3,257,804	3,393,981
Class 300	0	117,539	121,512	125,619	130,870	136,340	142,040
Class 400	0	1,622	1,656	1,690	1,785	1,886	1,992
Total	0	5,792,825	5,977,574	6,183,203	6,420,920	6,667,786	6,924,160
Total Water Department:							
Class 100	0	70,541,088	74,066,353	78,213,286	81,728,345	85,393,294	89,214,862
Class 200	0	59,950,395	65,790,501	67,961,189	70,622,367	73,403,296	76,355,452
Class 300	0	34,530,206	34,895,749	35,273,647	36,688,798	38,160,771	39,691,852
Class 400	0	2,514,561	4,138,673	4,223,931	4,462,159	4,713,826	4,979,686
Class 500	0	60,593,831	63,000,460	64,994,254	66,718,101	68,529,498	70,212,876
Pension & Benefits Including Capital (270)	0	2,655,000	2,655,000	2,655,000	2,655,000	2,655,000	2,655,000
Indemnities	0	230,785,081	244,546,736	253,321,307	262,874,770	272,855,685	283,109,728
Other Department Expenses	0	15,379,387	17,606,882	18,449,182	19,142,610	19,862,489	20,610,130
Total	0	246,164,468	262,153,618	271,770,489	282,017,380	292,718,174	303,719,858

Future Years Beyond Projection Period Not Provided

2031	2032	2033	2034	2035	2036	2037	2038
Operations Division:							
Class 100	54,166,470	56,962,487	58,974,572	60,955,410	62,127,365	64,332,885	66,584,507
Class 200	36,213,041	37,803,476	39,048,291	40,549,642	42,100,774	43,731,023	45,415,813
Class 300	37,990,073	39,415,124	40,990,785	42,629,483	44,343,743	46,106,189	47,949,557
Class 400	4,303,654	4,546,149	4,802,763	5,073,638	5,359,792	5,662,084	5,981,425
Total	132,663,238	139,727,136	143,866,411	148,508,774	153,960,674	159,832,181	165,931,293
Other Department Expenses:							
WRB	6,430,521	6,668,732	6,915,747	7,172,192	7,438,115	7,713,874	7,999,837
Law Department	1,989,889	1,979,232	2,051,060	2,125,468	2,202,547	2,282,397	2,365,120
Public Properties	2,306,609	2,366,643	2,428,175	2,491,308	2,556,082	2,622,540	2,690,726
MOTU and Office of Sustainability & Rate Board	327,117	339,893	353,174	366,979	381,330	396,246	411,753
Fleet Management	3,971,348	4,128,526	4,291,303	4,461,819	4,638,443	4,822,075	5,012,996
Procurement	28,634	29,622	30,645	31,704	32,799	33,933	35,107
City Treasurer	1,116,803	1,165,486	1,215,119	1,262,786	1,313,570	1,370,561	1,427,851
Water Dept. (Xfer to Gen'l. Fund)	5,295,637	5,816,995	5,747,605	5,937,855	6,238,147	6,498,902	6,770,556
Total	21,586,618	22,193,129	23,030,458	23,900,111	24,803,033	25,740,528	26,713,946
Human Resources:							
Class 100	4,775,635	4,842,784	5,115,685	5,294,850	5,480,178	5,671,883	5,870,590
Class 200	3,030,648	3,157,129	3,289,305	3,426,799	3,570,039	3,719,266	3,874,731
Class 300	377,748	393,338	409,988	427,125	444,979	463,579	482,957
Class 400	588,311	621,492	656,544	693,573	732,690	774,014	817,669
Total	8,772,342	9,113,743	9,471,522	9,842,347	10,227,886	10,628,742	11,045,957
Finance and Administration:							
Class 100	5,117,499	5,296,586	5,481,885	5,673,885	5,872,537	6,078,076	6,290,742
Class 200	3,690,042	3,844,286	4,004,977	4,172,385	4,346,791	4,528,487	4,717,778
Class 300	896	933	973	1,013	1,055	1,100	1,146
Class 400	0	0	0	0	0	0	0
Total	8,808,438	9,141,805	9,487,835	9,847,283	10,220,383	10,607,663	11,029,566
Planning & Engineering							
Class 100	18,034,232	18,665,571	19,318,958	19,994,929	20,694,859	21,419,211	22,168,530
Class 200	18,409,871	19,178,403	19,981,102	20,816,312	21,686,434	22,592,927	23,537,112
Class 300	1,440,408	1,500,617	1,563,343	1,628,691	1,696,770	1,767,696	1,841,584
Class 400	366,500	387,170	409,007	432,075	456,444	482,188	509,383
Total	38,251,011	39,731,761	41,272,410	42,872,007	44,544,507	46,282,022	48,087,195
Information Science & Technology							
Class 100	6,738,947	6,974,732	7,218,675	7,471,478	7,732,880	8,003,331	8,294,327
Class 200	14,548,907	15,157,051	15,790,616	16,450,663	17,138,301	17,854,682	18,601,068
Class 300	1,417,315	1,476,356	1,538,276	1,602,576	1,669,584	1,739,332	1,812,057
Class 400	0	0	0	0	0	0	0
Total	22,705,169	23,608,139	24,547,567	25,524,669	26,540,765	27,597,365	28,698,692
Public Affairs:							
Class 100	3,504,478	3,627,337	3,754,817	3,888,866	4,021,838	4,162,490	4,307,987
Class 200	3,535,849	3,683,648	3,837,624	3,998,037	4,165,155	4,339,258	4,520,639
Class 300	147,976	154,162	160,606	167,319	174,313	181,599	189,100
Class 400	2,105	2,223	2,349	2,481	2,621	2,769	2,925
Total	7,190,408	7,467,369	7,754,995	8,053,703	8,363,927	8,686,116	9,020,741
Total Water Department:							
Class 100	92,337,261	95,569,517	98,914,192	102,376,170	105,959,657	109,667,976	113,506,698
Class 200	79,428,358	82,628,193	85,951,913	89,413,838	93,016,494	96,765,943	100,667,281
Class 300	41,284,314	42,940,820	44,665,970	46,456,209	48,320,425	50,259,517	52,276,486
Class 400	3,260,540	3,557,234	3,870,663	4,201,767	4,551,547	4,921,053	5,311,402
Class 500	11,973,027	12,800,332	13,712,843	14,710,471	15,795,912	16,954,186	18,216,362
Pension & Benefits Including Capital (270)	2,655,000	2,655,000	2,655,000	2,655,000	2,655,000	2,655,000	2,655,000
Indemnities	230,785,081	244,546,736	253,321,307	262,874,770	272,855,685	283,109,728	293,377,590
Other Department Expenses	21,586,618	22,193,129	23,030,458	23,900,111	24,803,033	25,740,528	26,713,946
Total	314,324,218	325,344,534	336,803,811	348,711,765	361,092,128	373,963,803	387,346,765

File: SCOS25_26_ver1.xls Philadelphia Water Department (PWD) CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE Test Year 2026 Budget Yr 2025 Ver. Ia

SQ&M - Test Year O&M Expenses - Sewer P.N. 135647.0100 February 24, 2025 8:33 p.m. Somallo-4

Ref: Direct O&M - 5, Direct O&M - 6, Other Dept O&M - 5
Source: Financial Planning Model

Summary of Sewer System
O & M Expense Projections
(Liquidated Encumbrances Have Not Been Deducted Yet)

Table with columns for years 2023-2038 and rows for various departments including Operations Division, Other Department Expenses, Human Resources, Finance and Administration, Planning & Engineering, Information Science & Technology, Public Affairs, and Total Sewer Department. Includes sub-rows for classes 100, 200, 300, and 400.

SPLIT OF TOTAL PENSION & BENEFITS

	2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		2032		2033		2034		2035		2036		2037		2038	
Human Resources	0	0	6,875,835	7,033,784	7,101,664	7,226,086	7,357,637	7,473,123	7,600,229	7,855,422	8,059,016	8,271,067	8,492,190	8,722,850	8,963,834	9,215,131	9,484,557	9,750,000	10,030,250	10,325,500	10,640,750	10,966,750	11,303,500	11,651,250	12,010,250	12,477,750	12,955,250	13,477,750	14,035,250	14,660,750	15,282,250	16,009,750		
Finance and Administration	0	0	1,593,413	1,634,351	1,673,400	1,702,591	1,733,437	1,760,800	1,804,957	1,850,849	1,898,759	1,948,530	2,001,005	2,055,391	2,112,064	2,171,131	2,230,250	2,297,500	2,373,750	2,462,500	2,556,750	2,650,250	2,753,250	2,863,750	2,978,250	3,112,750	3,266,250	3,419,250	3,581,250	3,754,250	3,947,250	4,139,250		
Planning & Engineering	0	0	20,422,290	21,999,237	23,492,924	24,783,294	26,129,715	27,449,746	28,137,236	29,853,234	29,601,784	30,379,720	31,191,972	32,039,847	32,924,495	33,847,529	34,969,250	36,239,250	37,643,750	38,592,250	39,785,250	41,126,250	42,766,250	44,507,250	46,428,250	48,419,250	50,650,250	53,121,250	55,842,250	58,873,250	62,164,250	65,815,250		
Information Science & Technology	0	0	3,392,293	3,512,237	3,546,103	3,608,203	3,673,864	3,731,752	3,825,300	3,922,586	4,024,217	4,130,068	4,240,452	4,355,596	4,475,893	4,601,341	4,746,250	4,861,250	4,986,250	5,131,250	5,291,250	5,461,250	5,646,250	5,826,250	6,031,250	6,231,250	6,446,250	6,681,250	6,936,250	7,201,250	7,506,250	7,801,250		
Operations	0	0	47,657,913	48,871,662	49,822,647	50,757,501	51,799,905	52,699,291	54,181,711	55,628,117	57,199,977	58,703,726	60,273,082	61,911,293	63,620,177	65,404,251	67,269,250	69,219,250	71,259,250	73,384,250	75,599,250	77,909,250	80,319,250	82,834,250	85,449,250	88,169,250	90,989,250	93,914,250	96,939,250	100,069,250	103,304,250	106,649,250		
Public Affairs	0	0	2,275,631	2,319,224	2,341,580	2,382,581	2,425,933	2,463,989	2,525,593	2,589,991	2,657,253	2,727,145	2,800,027	2,876,053	2,955,128	3,038,311	3,125,250	3,216,250	3,311,250	3,410,250	3,513,250	3,620,250	3,731,250	3,846,250	3,965,250	4,088,250	4,215,250	4,346,250	4,481,250	4,620,250	4,763,250	4,915,250		
Dept. Of Revenue (WRB)	0	0	5,277,461	5,548,641	5,993,206	6,098,153	6,209,130	6,306,563	6,484,707	6,629,185	6,801,016	6,999,003	7,166,660	7,361,378	7,564,424	7,776,301	8,006,250	8,254,250	8,511,250	8,777,250	9,052,250	9,336,250	9,629,250	9,931,250	10,242,250	10,562,250	10,891,250	11,229,250	11,576,250	11,932,250	12,297,250	12,670,250		
Law Dept.	0	0	1,701,605	1,767,255	1,784,173	1,815,301	1,848,226	1,877,118	1,923,956	1,973,110	2,024,447	2,077,783	2,133,399	2,191,469	2,251,893	2,314,361	2,379,250	2,446,250	2,515,250	2,587,250	2,661,250	2,738,250	2,818,250	2,901,250	2,987,250	3,076,250	3,168,250	3,263,250	3,361,250	3,462,250	3,566,250	3,673,250		
Other Indirect	0	0	1,635,651	1,722,219	1,738,593	1,768,820	1,800,802	1,829,221	1,875,122	1,922,856	1,972,720	2,024,537	2,078,590	2,134,959	2,193,752	2,255,075	2,319,250	2,386,250	2,456,250	2,529,250	2,604,250	2,681,250	2,760,250	2,842,250	2,927,250	3,015,250	3,106,250	3,200,250	3,297,250	3,397,250	3,500,250			
Capital (270) Pension & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Total	0	0	90,832,091	94,408,609	97,494,290	100,142,532	102,978,651	105,591,604	108,399,112	111,228,349	114,239,190	117,242,879	120,377,365	123,648,776	127,062,259	130,634,346	134,379,250	138,309,250	142,439,250	146,774,250	151,319,250	156,079,250	161,059,250	166,264,250	171,709,250	177,409,250	183,369,250	189,594,250	196,099,250	202,899,250	210,009,250			
Law Dept. - Water	0	0	999,356	1,037,912	1,047,848	1,066,130	1,085,466	1,102,434	1,129,942	1,158,011	1,186,661	1,214,920	1,242,816	1,270,369	1,297,596	1,324,416	1,350,846	1,376,903	1,402,596	1,427,941	1,452,956	1,477,651	1,501,946	1,525,851	1,549,376	1,572,531	1,595,326	1,617,771	1,639,876	1,661,651				

File: SCOS25_26_ver1.xls CL100A - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-5
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL100B - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-6
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL200A - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-7
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL200B - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-8
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Ref A:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL200EA - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-9
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL200EB - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-10
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL300A - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-11
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL300B - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-12
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL300EA - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-13
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL300EB - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-14
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL400A - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-15
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Ref:

NOT IN USE Costs Allocated in Fin Plan

File: SCOS25_26_ver1.xls CL400B - Not in Use	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025 8:33 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a Somallo-16
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Ref:

NOT IN USE Costs Allocated in Fin Plan

Class 100	FY 2026 Test Year Class 100 Finplan Links	Class 100 (a)	Class 100 & Class 500	Adjusted Test Year
Direct - Wastewater Treatment				
NEWPCP	9,032,072	10,021,426	18,457,343	18,724,217
SWWPCP	8,467,317	9,394,809	17,303,247	17,553,434
SEWPCW	5,489,508	6,090,817	11,217,994	11,380,195
Total	22,988,897	25,507,052	46,978,584	47,657,846
Collection				
Sewer Maintenance	12,803,934	14,206,450	26,165,270	28,650,511
Inlet Cleaning	7,114,299	7,893,584	14,538,309	14,538,309
Interceptors/Flow Control	5,908,665	6,555,888	12,074,556	12,074,556 (b)
GSI Maintenance	2,666,095	2,958,133	5,448,254	5,448,254
Collection System Support	1,216,149	1,349,363	2,485,241	-
Total	29,709,141	32,963,418	60,711,630	60,711,630
General Support				
Industrial Waste	2,116,883	2,348,762	4,325,924	4,325,924
Sludge Engineering Services	0	0	0	0
Sludge Utilization	0	0	0	0
Sludge Processing	0	0	0	0
Total	2,116,883	2,348,762	4,325,922	4,325,924
Total - Direct	54,814,922	60,819,232	112,016,136	112,695,400
Indirect				
Treatment HQ	368,806	368,806	679,262	- allocated to WWTP
Operations Administration	3,471,685	-	-	-
Security	0	-	-	-
Building Maintenance	0	-	-	-
Materials Management	981,976	-	-	-
Customer Service (c)	994,995	994,995	1,832,569	1,832,569 (c)
Automotive Maintenance	0	-	-	-
Machine Shops	0	-	-	-
Meter Shop	1,550,650	-	-	-
Total - Indirect	7,368,111	1,363,801	2,511,831	1,832,569
Total	62,183,033	62,183,033	114,527,967	114,527,969
Other				
Human Services	8,949,604	8,949,604	16,483,273	16,483,273
Finance and Administration	2,079,505	2,079,505	3,830,008	3,830,008
Public Affairs	2,950,920	2,950,920	5,434,970	5,434,970
Planning & Engineering	27,991,257	27,991,257	51,553,964	51,553,964
Information Science & Technology	4,468,878	4,468,878	8,230,727	8,230,727
Total Other	46,440,165	46,440,165	85,532,942	85,532,942
Total Class 100	108,623,197	108,623,198	200,060,909	200,060,911
Indemnities and Pension & Benefits	91,437,713	91,437,713	-	- Excludes Pension & Benefits allocated to WRB and Law and Capital (270) Pension & Benefits
Total	200,060,911	200,060,911	200,060,909	200,060,911

TY Sewage Pumping
 Not included in Table to left:
 Class 100 0
 Class 200 0
 Class 300 0
 Class 400 0

	(1)	(2)	(3)	(4)	(5)
	Direct Cost	To Col (E) Direct Cost	Direct Cost Plus Overhead (To Col (H))	Percent Increase	Column (3) Repeated Here
	\$	\$	\$		\$
Direct - Wastewater Treatment					
NEWPCP	9,032,072	9,032,072	18,724,217	207.31%	18,724,217
SWWPCP	8,467,317	8,467,317	17,553,434	207.31%	17,553,434
SEWPCW	5,489,508	5,489,508	11,380,195	207.31%	11,380,195
Total	22,988,897	22,988,897	47,657,846		47,657,846
Flow Control					
Central Schuylkill (SW) (a)	217,350	-	-	184.18%	400,313
Neill Drive (NE) (a)	72,450	-	-	184.18%	133,438
Other	6,266,088	-	-	184.18%	11,540,806
Total	6,555,888	-	-		12,074,557
Total	6,555,888	-	-		12,074,557
(a) Estimated based on the estimated cost data:					
Central Schuylkill (SW)	210,000		Estimated provided by PWD Load Control		
Neill Drive (NE)	70,000		Estimated provided by PWD Load Control		
Fiscal Year	2025				
Ann. Infl. Rate	3.50%				

(a) Adjusted for allocation of indirect costs.
 (b) Include Interceptors/Flow Control with Pumping Stations
 (c) Allocate 100% to Customer - Equivalent Meters and Services cost function as part of Joint Direct Expense on Somallo-38.

File: SCOS25_26_ver1.xls Philadelphia Water Department (PWD) CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE Test Year 2026 Budget Yr 2025 Ver. 1a
 CL200SUM - Class 200 O&M Summary P.N. 135647.0100 February 24, 2025 8:36 p.m. Somallo-18

	(1)	(2)	(3)	(4)	(5)	(6)
Class 200	FY 2026 Test Year Class 200 \$	Net Adjustment to Test Year Power \$	Net Adjustment to Test Year Gas \$	FY 2026 Test Year Class 200 \$	Class 200 (a)	Adjusted Test Year
Direct - Wastewater Treatment	Finplan Links	Somallo-21a	Somallo-21b	(1) + (2) + (3)		
NEWPCP	16,259,136	0	0	16,259,136	18,295,939	18,391,889
SWWPCP	10,373,562	0	3,250,564	13,624,126	15,330,838	15,411,000
SEWPCW	3,362,439	0	0	3,362,439	3,783,656	3,803,000
Total	29,995,136	0	3,250,564	33,245,700	37,410,433	37,605,889
Collection						
Sewer Maintenance	3,033,609	0	0	3,033,609	3,413,633	4,076,495
Inlet Cleaning	45,531	0	0	45,531	51,235	51,235
Interceptors/Flow Control	4,967,098	0	0	4,967,098	5,589,333	(b)
GSI Maintenance	6,650,403	0	0	6,650,403	7,483,507	7,483,507
Collection System Support	589,068	0	0	589,068	662,862	-
Total	15,285,710	0	0	15,285,710	17,200,570	11,611,237
General Support						
Industrial Waste	169,005	0	0	169,005	190,177	190,177
Sludge Engineering Services	0	0	0	0	0	0
Sludge Utilization	0	0	0	0	0	0
Sludge Processing	26,023,854	0	(3,250,564)	22,773,290	25,626,129	25,626,129
Total	26,192,859	0	(3,250,564)	22,942,296	25,816,306	25,816,306
Total - Direct	71,473,705	0	0	71,473,705	80,427,309	75,033,432
Indirect						
Treatment HQ	195,456	0	0	195,456	195,456	-
Operations Administration	8,915,789	0	0	8,915,789	0	0
Security	0	0	0	0	-	-
Building Maintenance	0	0	0	0	-	-
Materials Management	37,814	0	0	37,814	-	-
Customer Service (d)	1,933,144	0	0	1,933,144	1,933,144	1,933,144
Warranty Program	0	0	0	0	0	0
Automotive Maintenance	0	0	0	0	-	-
Machine Shops	0	0	0	0	-	-
Meter Shop	6,946	0	0	6,946	6,946	6,946
Total - Indirect	11,089,149	0	0	11,089,149	2,135,546	1,940,090
Total	82,562,855	0	0	82,562,855	82,562,855	76,973,522
Other	Somallo-4					
Admin & Human Services	5,539,224	0	0	5,539,224	5,539,224	5,539,224
Finance and Administration	20,278,086	0	0	20,278,086	20,278,086	20,278,086
Public Affairs	2,903,486	0	0	2,903,486	2,903,486	2,903,486
Planning & Engineering	13,846,977	0	0	13,846,977	13,846,977	13,846,977
Information Science & Technology	11,444,416	0	0	11,444,416	11,444,416	11,444,416
Total Other	54,012,189	0	0	54,012,189	54,012,189	54,012,189
Total Class 200	136,575,044	0	0	136,575,044	136,575,044	130,985,711

Possible Error ==> 0
 Somallo-4 (\$136,575,044.0, Total O&M) = \$136,575,044.0

- (a) Adjusted for allocation of indirect costs.
 - (b) Include with Pumping Stations
 - (c) This is the Sewer System share of Class 200 - Automated Meter Reading. This cost will be assigned directly to Joint Direct Expense on Somallo-38 and will be allocated to the Customer - Equivalent Bill cost category. It is assumed this cost will continue to be a part of Class 200 costs throughout the study period.
 - (d) Allocate 100% to Customer - Equivalent Meters and Services cost function as part of Joint Direct Expense on Somallo-38.
- USE (Rounding Error add to Sewer Maintenance) 0

Pumping (Flow Contr	130,985,711
Customer Costs	5,589,333
	(1,940,090)
	134,634,954

	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Class 200	FY 2025 \$	Annual Inflation Factor	Direct Test Year \$	Col (9) Direct Cost \$	Direct Cost Plus Overhead Col (5) \$	Percent Increase	Col (11) Less Pumping Below \$	
Direct - Wastewater Treatment				Somallo-8				
NEWPCP	16,259,136		16,259,136	16,259,136	18,391,889	113.12%	18,391,889	
SWWPCP	10,373,562		10,373,562	10,373,562	15,411,000	148.56%	15,411,000	
SEWPCW	3,362,439		3,362,439	3,362,439	3,803,000	113.10%	3,803,000	
Total	29,995,136		29,995,136	29,995,136	37,605,889		37,605,889	
Pumping				Adjustment Input (a)				
Central Schuylkill (SW)	58,000	2.72%	60,000	0	60,000		60,000	
Neill Drive (NE)	15,000	2.72%	15,000	0	15,000		15,000	
Other					5,514,333		5,514,333	
Total	73,000		75,000	0	5,589,333		5,589,333	

Source: FY24-FY25 14i: Pump Station Cost Detail CSPS- Neill Drive-updated 10-2024 MDH (Final).xls

(a) If Direct Test Year costs for Central Schuylkill and Neill Drive are greater than Interceptors/Flow Control Expense, reduce the amounts from BD-24 by the variance to be consistent with the Interceptors/Flow Control expense amount.

FY 2025 Budget Operations Administration - Class 200								
	Water & Sewer \$	Budget Factor	Adj. Budget \$	Sewer Share	Sewer Costs \$	Ann. Infl.	Liq Enc Ratio	TY Costs \$
Direct Costs from Budget								
250 Professional, Consultant & Spec.								
Services (Automated Meter Reading)	0	88.80%	0	73.99%	0	3.38%	84.07%	0
Power	20,134,076	83.63%	16,838,257	44.09%	7,423,636			
Gas	7,187,268	70.12%	5,039,690	85.36%	4,301,946			
All Other	102,178,719	88.80%	90,732,384	73.99%	67,137,409			
Total	129,500,064		112,610,332		78,862,991			

	Class 200			Class 200		
	Wastewater	Stormwater	Total	Wastewater	Stormwater	Total
Finance & Admin						
Stormwater Program - Residential	0	0	0	0	0	0
Stormwater Program - Non-Res	0	0	0	0	0	0
Wastewater Collection Mains	0	0	0	0	0	0
Green Initiatives	0	0	0	0	0	0
Customer (Grants)	218,707	0	218,707	218,707	0	218,707
Customer (Basis2)	635,602	0	635,602	635,602	0	635,602
Class 200 - All Other	4,423,778	0	4,423,778	4,423,778	0	4,423,778
Class 2xx - SMIP & GARP	15,000,000	0	15,000,000	15,000,000	0	15,000,000
Total	20,278,086	0	20,278,086	20,278,086	0	20,278,086
Public Affairs						
Stormwater Program - Residential	0	0	0	0	0	0
Stormwater Program - Non-Residential	0	0	0	0	0	0
Wastewater Collection Mains	0	0	0	0	0	0
Class 200 - All Other - Volume	575,488	0	575,488	684,571	0	684,571
Class 200 - All Other - Customer	1,099,617	0	1,099,617	1,308,047	0	1,308,047
Class 200 - All Other - A&G	765,727	0	765,727	910,868	0	910,869
Total	2,440,832	0	2,440,832	2,903,486	0	2,903,486
Planning & Engineering						
Lead & Copper Rule	0	0	0	0	0	0
Stormwater Program - Non-Residential	0	0	0	0	0	0
Wastewater Collection Mains	0	0	0	0	0	0
Class 200 - GSI Implementation	2,681,915	0	2,681,915	2,681,915	0	2,681,915
Class 200 - Office of Watersheds	7,103,590	0	7,103,590	7,103,590	0	7,103,590
Class 200 - BLS	1,567,935	0	1,567,935	1,567,935	0	1,567,935
Class 200 - All Other (Plant Investment)	2,493,537	0	2,493,537	2,493,537	(0)	2,493,536
Total	13,846,977	0	13,846,977	13,846,977	(0)	13,846,977

Class 300	FY 2026 Test Year Class 300	Class 300 (a)	Adjusted Test Year
Direct - Wastewater Treatment			
NEWPCP	3,552,814	4,837,464	12,312,693
SWWPCP	2,400,663	3,268,711	8,319,780
SEWPCW	2,189,140	2,980,704	7,586,722
Total	8,142,617	11,086,879	28,219,195
Collection			
Sewer Maintenance	377,480	513,972	513,972
Inlet Cleaning	80,796	110,011	110,011
Interceptors/Flow Control	2,410,770	3,282,473	(b)
GSI Maintenance	658,949	897,216	897,216
Collection System Support	0	0	-
Total	3,527,996	4,803,672	1,521,199
General Support			
Industrial Waste	58,257	79,322	79,322
Sludge Engineering Services	0	0	0
Sludge Utilization	0	0	0
Sludge Processing	17,980	24,482	24,482
Total	76,237	103,804	103,804
Total - Direct	11,746,850	15,994,355	29,844,198
Indirect			
Treatment HQ	17,132,316	17,132,316	-
Operations Administration	101,770	-	-
Security	0	-	-
Building Maintenance	0	-	-
Materials Management	4,128,114	-	-
Customer Service (c)	6,113	6,113	6,113
Automotive Maintenance	0	-	-
Machine Shops	0	-	-
Meter Shop	17,621	-	-
Total - Indirect	21,385,934	17,138,430	6,113
Total	33,132,785	33,132,785	29,850,312
Other			
Admin & Human Services	690,423	690,423	690,423
Finance and Administration	1,201	1,201	1,201
Public Affairs	121,512	121,512	121,512
Planning & Engineering	830,492	830,492	830,492
Information Science & Technology	847,222	847,222	847,222
Total Other	2,490,849	2,490,849	2,490,849
Total Class 300	35,623,634	35,623,634	32,341,161
Possible Error ==>	0		

	(1)	(2)	(3)	(4)	(5)
	Direct Cost	Col (E)	Direct Cost	Percent	Col 3 Less
	\$	Direct Cost	Col (G)	Increase	Pumping
		\$	\$		Below
					\$
Direct - Wastewater Treatment					
NEWPCP	3,552,814	3,552,814	12,312,693	346.56%	12,312,693
SWWPCP	2,400,663	2,400,663	8,319,780	346.56%	8,319,780
SEWPCW	2,189,140	2,189,140	7,586,722	346.56%	7,586,722
Total	8,142,617	8,142,617	28,219,195		28,219,195
Other			3,282,473		3,282,473

Somallo-4(\$35,623,634, Total O&M) = \$35,623,634

(a) Adjusted for allocation of indirect costs.

(b) Include with Pumping Stations

(c) Allocate 100% to Customer - Equivalent Meters and Services cost function as part of Joint Direct Expense on Somallo-38.

USE (Rounding Error add to Sewer Maintenance)

Class 400	FY 2026 Test Year Class 400	Class 400 (a)	Adjusted Test Year
Direct - Wastewater Treatment			
NEWPCP	253,987	1,202,636	1,228,959
SWWPCP	209,652	992,708	1,014,436
SEWPCW	83,785	396,726	405,409
Total	547,424	2,592,070	2,648,804
Collection			
Sewer Maintenance	54,104	256,185	256,185
Inlet Cleaning	12,023	56,928	56,928
Interceptors/Flow Control	55,606	263,298	(b)
GSI Maintenance	80,404	380,715	380,715
Collection System Support	0	0	-
Total	202,137	957,126	693,828
General Support			
Industrial Waste	2,255	10,675	10,675
Sludge Engineering Services	0	0	0
Sludge Utilization	0	0	0
Sludge Processing	0	0	0
Total	2,255	10,675	10,675
Total - Direct	751,815	3,559,871	3,353,307
Indirect			
Treatment HQ	56,734	56,734	-
Operations Administration	2,775,368	-	-
Security	0	-	-
Building Maintenance	0	-	-
Materials Management	30,058	-	-
Customer Service (c)	1,127	1,127	1,127
Automotive Maintenance	0	-	-
Machine Shops	0	-	-
Meter Shop	2,630	-	-
Total - Indirect	2,865,917	57,861	1,127
Total	3,617,732	3,617,732	3,354,434
Other			
Admin & Human Services	Somallo-4 1,030,209	1,030,209	1,030,209
Finance and Administration	0	0	0
Public Affairs	1,656	1,656	1,656
Planning & Engineering	439,347	439,347	439,347
Information Science & Technology	0	0	0
Total Other	1,471,211	1,471,211	1,471,211
Total Class 400	Somallo-4 5,088,944	5,088,944	4,825,646
Possible Error ==>	0		

	(1)	(2)	(3)	(4)	(5)
	Direct Cost	Col (E)	Direct Cost	Percent	Column 3 Less
	\$	Direct Cost	Col (G)	Increase	Pumping
		\$	\$		Below
					\$
Direct - Wastewater Treatment					
NEWPCP	253,987	253,987	1,228,959	483.87%	1,228,959
SWWPCP	209,652	209,652	1,014,436	483.87%	1,014,436
SEWPCW	83,785	83,785	405,409	483.87%	405,409
Total	547,424	547,424	2,648,804		2,648,804
Other					263,298

(a) Adjusted for allocation of indirect costs.
 (b) Include with Pumping Stations
 (c) Allocate 100% to Customer - Equivalent Meters and Services cost function as part of Joint Direct Expense on Somallo-38.
 USE (Rounding Error add to Sewer Maintenance) 0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FY 2026 Test Year \$	Assign Cogen Costs to Trmt Plts \$	FY 2026 Test Year \$	Test Year Adjustment \$	Estimated Test Year Adjusted \$		Test Year Power Excl. Pump. Sta. Power \$	Prorate Coll. Sys. Costs to Trmt Plts \$	Reallocate Ops Admin Power \$	Estimated Adjusted Test Year Power \$	Estimated Adjusted Test Year Power \$	Plus Pumping Station Power \$	Test Year Power Incl. Pump. Sta. Power \$	Net Adjustment to Test Year Power \$
		See Note (a)	(1)+(2)	(3)	(3)+(4)		(5)-(6)			(7)+(8)+(9)	(10)	(6)	(11)+(12)	(13)-(3)
DIRECT COSTS														
Sludge Engineering Services	0		0		0		0			0	0		0	0
Sludge Utilization	0		0		0		0			0	0		0	0
Sludge Processing	0		0	0	0		0			0	0		0	0
NEWPCP	1,892,731	5,542,119	7,434,850		7,434,850		7,434,850		0	7,434,850	7,434,850		7,434,850	0
SWWPCP	4,776,891		4,776,891	0	4,776,891		4,776,891		0	4,776,891	4,776,891		4,776,891	0
SEWPCP	1,351,951		1,351,951		1,351,951		1,351,951		0	1,351,951	1,351,951		1,351,951	0
Industrial Waste	0		0		0		0			0	0		0	0
Sewer Maintenance	0		0		0		0			0	0		0	0
Inlet Cleaning	0		0		0		0			0	0		0	0
Interceptors/Flow Control	703,014		703,014		703,014		703,014			703,014	703,014		703,014	0
GSI Maintenance	0		0		0		0			0	0		0	0
Collector System Support	0		0		0		0			0	0		0	0
Subtotal	8,724,587		14,266,706	0	14,266,706	0	14,266,706	0	0	14,266,706	14,266,706	0	14,266,706	0
ALLOCATED COSTS														
Treatment Headquarters	0		0		0		0		0	0	0		0	0
Machine Shops	0		0		0		0			0	0		0	0
Building Maintenance	0		0		0		0			0	0		0	0
Security	0		0		0		0			0	0		0	0
Operations Administration	0		0		0		0			0	0		0	0
Materials Management	0		0		0		0			0	0		0	0
Customer Service	0		0		0		0			0	0		0	0
Meter Shop	0		0		0		0			0	0		0	0
Automotive Maintenance	0		0		0		0			0	0		0	0
Subtotal	0		0		0		0		0	0	0		0	0
Total Sewer Power Costs	8,724,587		14,266,706	0	14,266,706	0	14,266,706	0	0	14,266,706	14,266,706	0	14,266,706	0

(a) NE Cogen Costs budgeted as Lease Payment to PMA (281) and included with other Class 200 Costs

Percentage of NE Class 200 - Other Costs				Test Year
Lease Payment	6,300,000	39%	5,542,119	NE Class 200 including Power
Total NE	16,331,000		14,366,405	Power Costs
Source: FY25 BDDT -Full Department - Flat.xlsx				NE Class 200 Excluding Power
				16,259,136
				1,892,731
				14,366,405

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FY 2026 Test Year \$		FY 2026 Test Year \$	Test Year Adjustment \$	Estimated Test Year Adjusted \$	Less Pumping Station Gas \$	Test Year Gas Excl. Pump. Sta. Gas \$	Test Year Adjustments	Reallocate Ops Admin Gas \$	Estimated Adjusted Test Year Gas \$	Estimated Adjusted Test Year Gas \$	Plus Pumping Station Gas \$	Test Year Gas Incl. Pump. Sta. Gas \$	Net Adjustment to Test Year Gas \$
			(1)+(2)	(3)	(3)+(4)	Somallo-18	(5)-(6)			(7)+(8)+(9)	(10)	(6)	(11)+(12)	(13)-(3)
DIRECT COSTS														
Sludge Engineering Services	0		0		0		0			0	0		0	0
Sludge Utilization	0		0		0		0			0	0		0	0
Sludge Processing	3,250,564		3,250,564	(3,250,564)	0		0		0	0	0		0	(3,250,564)
NEWPCP	1,763,538		1,763,538		1,763,538	0	1,763,538		1,763,538	1,763,538	1,763,538	0	1,763,538	0
SWWPCP	0		0	3,250,564	3,250,564	0	3,250,564		0	3,250,564	3,250,564	0	3,250,564	3,250,564
SEWPCP	208,921		208,921		208,921	0	208,921		0	208,921	208,921	0	208,921	0
Industrial Waste	0		0		0		0		0	0	0		0	0
Sewer Maintenance	0		0		0		0		0	0	0		0	0
Inlet Cleaning	0		0		0		0		0	0	0		0	0
Interceptors/Flow Control	0		0		0		0		0	0	0		0	0
GSI Maintenance	0		0		0		0		0	0	0		0	0
Collector System Support	110,605		110,605		110,605		110,605		0	110,605	110,605		110,605	0
Subtotal	5,333,628		5,333,628	0	5,333,628	0	5,333,628	0	0	5,333,628	5,333,628	0	5,333,628	0
ALLOCATED COSTS														
Treatment Headquarters	36,868		36,868		36,868		36,868			36,868	36,868		36,868	0
Machine Shops	0		0		0		0			0	0		0	0
Building Maintenance	0		0		0		0			0	0		0	0
Security	0		0		0		0			0	0		0	0
Operations Administration	0		0		0	0	0	0	0	0	0		0	0
Materials Management	0		0		0		0			0	0		0	0
Customer Service	0		0		0		0			0	0		0	0
Meter Shop	0		0		0		0			0	0		0	0
Automotive Maintenance	0		0		0		0			0	0		0	0
Subtotal	36,868		36,868		36,868	0	36,868	0	0	36,868	36,868	0	36,868	0
Total Sewer Gas Costs	5,370,496		5,370,496		5,370,496	0	5,370,496	0	0	5,370,496	5,370,496	0	5,370,496	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	Personal Services (Class 100 & 500) \$	Power \$	Gas \$	Sludge \$	Other \$	Total \$	Materials & Supplies (Class 300) \$	Equipment (Class 400) \$	Total \$	
	Purchase of Services (Class 200)									
	Somallo-17	Somallo-21a	Somallo-21b			Somallo-18	Somallo-19	Somallo-20		
NEWPCP	18,724,217	7,434,850	1,763,538	(a)	9,193,501	18,391,889	12,312,693	1,228,959	50,657,758	
SWWPCP	17,553,434	4,776,891	3,250,564	(a)	7,383,545	15,411,000	8,319,780	1,014,436	42,298,650	
SEWPCP	11,380,195	1,351,951	208,921	(a)	2,242,129	3,803,000	7,586,722	405,409	23,175,326	
(BOX 2 this page)										
Sludge Disposal (BRC)										
NEWPCP	49.9%	0	(b)	(b)	13,979,087	-	13,979,087	12,217	0	13,991,304
SWWPCP	36.4%	0	(b)	(b)	8,466,068	-	8,466,068	8,915	0	8,474,983
SEWPCP	13.7%	0	(b)	(b)	3,180,974	-	3,180,974	3,350	0	3,184,324
Subtotal	0	0	0		25,626,129		25,626,129	24,482	0	25,650,611
						(BOX 1 this page)				
Sewer Maintenance	28,650,511	0	0	-	4,076,495	4,076,495	513,972	256,185		33,497,163 x
Inlet Cleaning	14,538,309	-	-	-	51,235	51,235	110,011	56,928		14,756,483
Pumping Stations										
Central Schuylkill	400,313	60,000	0	-	-	60,000	0	-		460,313
Neill Drive	133,438	15,000	0	-	-	15,000	-	-		148,438
Other	11,540,806	5,514,333	0	-	-	5,514,333	3,282,473	263,298		20,600,910
GSI Maintenance	5,448,254	0	0	-	7,483,507	7,483,507	897,216	380,715		14,209,692 x
Industrial Waste Unit	4,325,924	0	-	-	190,177	190,177	79,322	10,675		4,606,098
Total Direct Expense	112,695,401	19,153,024	5,223,023		25,626,129	30,620,589	80,622,765	33,126,671	3,616,605	230,061,442
Other (Joint Use (c))	85,532,942						54,012,189	2,490,849	1,471,211	143,507,192
Total	198,228,343						134,634,954	35,617,520	5,087,816	373,568,633
Check Total O&M	198,228,342	[Oper + P&B (excluding WRB and Law) + Indem - Capital (270) - Customer Services]				134,634,954	35,617,521	5,087,817		373,568,633
ERROR (see note to rt.)	1					(0)	(0)	(0)		0

BOX 1 - Class 200 SLUDGE COSTS ALLOCATION BETWEEN TRTMT PLANTS:

	\$
Sludge Engineering Services	0
Sludge Utilization	0
Sludge Processing	25,626,129
Total	25,626,129

NOTE: This cost includes 2025 Proposed Budget of 3,080,000 of sludge barging costs from NE to BRC for the FY 2025 budget. Use an annual inflation rate of 3.38% times the budget adjustment factor of 88.80% times the liq enc adjustment factor of 84.07%
 FY 2026 Test Year = \$2,376,880

CONCLUSION: SPREAD TOTAL SLUDGE COSTS LESS NE SLUDGE BARGING COSTS TO ALL PLANTS, THEN ADD SLUDGE BARGING COSTS TO NE PLANT ONLY.

BOX 2 - Assume pounds to BRC are in proportion to total pounds influent to plants.

	Pltides-5	lbs	Proportion of lbs to BRC	Proportion of lbs to BRC	Estimated %	
Northeast Plant	Influent Flow - mgd	168				
	Influent Suspended Solids - mg/l	221	309,058	75.0%	231,794	
	Influent BOD - mg/l	177	247,581	25.0%	61,895	
					293,689	49.9%
Southwest Plant	Influent Flow - mgd	184				
	Influent Suspended Solids - mg/l	152	233,487	75.0%	175,115	
	Influent BOD - mg/l	102	156,753	25.0%	39,188	
					214,303	36.4%
Southeast Plant	Influent Flow - mgd	80				
	Influent Suspended Solids - mg/l	132	88,012	75.0%	66,009	
	Influent BOD - mg/l	87	58,046	25.0%	14,512	
					80,521	13.7%
					588,513	100.0%

(a) Financed from R&R Fund.
 (b) BRC power and gas included in SWWPCP.
 (c) Human Resources, Finance & Administration, Public Affairs, Planning & Engr., and Info. Sci. & Tech.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Classes 100 & 500		Class 220 Power		Class 221 Gas		Other O&M			
	Personal Services									
	mhrs/yr (a)	Expense	Distrib. (a)	Expense	Distrib. (a)	Expense	Expense	Distrib. (a)	Expense	Total
			%		%		\$			
Raw Wastewater Pumping	14,400	938,492	12.10	899,617	8.10	142,847		8.10	1,712,170	3,693,126
Preliminary Treatment	28,000	1,824,845	0.10	7,435	12.80	225,733		12.80	2,705,652	4,763,665
Primary Sedimentation	11,300	736,455	0.80	59,479	6.00	105,812		6.00	1,268,274	2,170,020
Aeration	46,700	3,043,581	66.30	4,929,305	9.00	158,718		9.00	1,902,412	10,034,016
Secondary Sedimentation	11,400	742,973	0.80	59,479	6.90	121,684		6.90	1,458,516	2,382,652
Recirculating Pumping	8,400	547,454	2.80	208,176	2.60	45,852		2.60	549,586	1,351,068
Chlorination	7,900	514,867	0.20	14,870	1.10	19,399	1,597,246	1.10	232,517	2,378,899
Primary Sludge Pumping	2,300	149,898	0.10	7,435	1.10	19,399		1.10	232,517	409,249
Secondary Sludge Thickening	5,600	364,969	7.50	557,614	1.30	22,926		1.30	274,793	1,220,302
Sludge Digestion	44,000	2,867,614	1.70	126,392	16.90	298,038		16.90	3,572,306	6,864,350
Sludge Holding Tanks	3,200	208,554	0.00	0	2.40	42,325		2.40	507,310	758,189
Sludge Dewatering	8,100	527,902	1.80	133,827	1.90	33,507		1.90	401,620	1,096,856
Sludge Lagoon	0	0	0.00	0	0.00	0		0.00	0	0
Grit and Screening Incineration	18,000	1,173,115	1.60	118,958	5.40	95,231		5.40	1,141,447	2,528,751
Scum and Grease Incineration	4,300	280,244	0.10	7,435	1.50	26,453		1.50	317,069	631,201
Laboratory	14,900	971,078	0.00	0	11.60	204,570		11.60	2,451,997	3,627,645
Subtotal	228,500	14,892,041	95.9	7,130,022	88.6	1,562,494	1,597,246	88.6	18,728,186	43,909,989
Yardwork and A&G	58,800	3,832,176	4.10	304,828	11.40	201,044		11.40	2,409,721	6,747,769
Subtotal	287,300	18,724,217	100.00	7,434,850	100.00	1,763,538	1,597,246	100.0	21,137,907	50,657,758
Sludge Disposal										
Contract Dewatering									(c)	0
Biosolids Reclamation Center		0		(b)		(b)	0		13,991,304	13,991,304
Subtotal		0		0		0	0		13,991,304	13,991,304
Total O&M		18,724,217		7,434,850		1,763,538	1,597,246		35,129,211	64,649,062

Allocation of Chemical Costs		\$
NEWPCP		1,597,246
SWWPCP		1,298,813
SEWPCP		796,364
Total		0

Check
50,657,758
Somallo-22

Check
13,991,304
Somallo-22

(a) Reference #13321.300, B-9.0.
 (b) BRC power included in SWWPCP power.
 (c) Financed from R&R Fund.

0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Classes 100 & 500 Personal Services		Class 220 Power		Class 221 Gas		Other O&M		Total	
	mhrs/yr (a)	Expense	Distrib. (a)	Expense	Distrib. (a)	Expense	Expense	Distrib. (a)	Expense	Total
Raw Wastewater Pumping	2,500	172,906	2.10	100,315	1.05	34,131		1.05	161,899	469,251
Preliminary Treatment	33,000	2,282,361	0.14	6,688	12.02	390,718		12.02	1,853,358	4,533,125
Flocculation	6,000	414,975	6.73	321,485	6.23	202,510		6.23	960,600	1,899,570
Primary Sedimentation	8,700	601,713	0.53	25,318	3.51	114,095		3.51	541,205	1,282,331
Aeration	17,700	1,224,176	65.57	3,132,208	6.84	222,339		6.84	1,054,656	5,633,379
Secondary Sedimentation	15,000	1,037,437	1.35	64,488	7.37	239,567		7.37	1,136,376	2,477,868
Recirculating Pumping	5,600	387,310	3.58	171,013	3.07	99,792		3.07	473,362	1,131,477
Chlorination	8,500	587,881	0.29	13,853	1.05	34,131	1,298,813	1.05	161,899	2,096,577
Effluent Pumping	7,000	484,137	0.88	42,037	0.35	11,377		0.35	53,966	591,517
Primary Sludge Pumping	6,400	442,640	0.08	3,822	3.95	128,397		3.95	609,048	1,183,907
Secondary Sludge Thickening	5,300	366,561	8.76	418,456	0.70	22,754		0.70	107,933	915,704
Sludge Digestion	27,000	1,867,387	2.73	130,409	9.21	299,377		9.21	1,420,085	3,717,258
Sludge Holding Tanks	4,600	318,147	0.00	0	3.25	105,643		3.25	501,116	924,906
Sludge Dewatering	21,000	1,452,412	2.00	95,538	19.47	632,885		19.47	3,002,069	5,182,904
Sludge Lagoon	200	13,832	0.00	0	0.18	5,851		0.18	27,754	47,437
Grit and Screening Incineration	18,500	1,279,506	1.24	59,233	4.12	133,923		4.12	635,261	2,107,923
Scum and Grease Incineration	4,700	325,064	0.19	9,076	1.32	42,907		1.32	203,530	580,577
Laboratory	12,800	885,280	0.00	0	7.89	256,469		7.89	1,216,555	2,358,304
Subtotal	204,500	14,143,725	96.17	4,593,939	91.58	2,976,866	1,298,813	91.58	14,120,672	37,134,015
Yardwork and A&G	49,300	3,409,709	3.83	182,952	8.42	273,698		8.42	1,298,276	5,164,635
Subtotal	253,800	17,553,434	100.00	4,776,891	100.00	3,250,564	1,298,813	100.00	15,418,948	42,298,650
Sludge Disposal										
Contract Dewatering								(c)	8,474,983	8,474,983
Biosolids Reclamation Center		0		(b)			0		8,474,983	8,474,983
Subtotal		0		0		0	0		8,474,983	8,474,983
Total O&M		17,553,434		4,776,891		3,250,564	1,298,813		23,893,931	50,773,633

(a) Reference #13321.300, B-9.0.
 (b) BRC power included in SWWPCP power.
 (c) Financed from R&R Fund.

0

Check
42,298,650
Somallo-22

Check
8,474,983
Somallo-22

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Classes 100 & 500 Personal Services		Class 220 Power		Class 221 Gas		Other O&M		Total	
	mhrs/yr (a)	Expense	Distrib. (a)	Expense	Distrib. (a)	Expense	Expense	Distrib. (a)	Expense	Total
Raw Wastewater Pumping	13,800	1,091,360	22.80	308,245	6.20	12,953		6.20	585,150	1,997,708
Preliminary Treatment	19,600	1,550,047	0.00	0	18.10	37,815		18.10	1,708,259	3,296,121
Flocculation	6,000	474,504	35.10	474,535	7.60	15,878		7.60	717,280	1,682,197
Primary Sedimentation	7,000	553,588	1.40	18,927	4.90	10,237		4.90	462,457	1,045,209
Aeration	7,000	553,588	30.40	410,993	7.60	15,878		7.60	717,280	1,697,739
Secondary Sedimentation	8,700	688,031	1.00	13,520	6.20	12,953		6.20	585,150	1,299,654
Recirculating Pumping	4,200	332,153	2.40	32,447	3.70	7,730		3.70	349,202	721,532
Chlorination	6,700	529,863	0.30	4,056	1.50	3,134	796,364	1.50	141,568	1,474,985
Effluent Pumping	5,300	419,145	2.70	36,503	3.20	6,685		3.20	302,013	764,346
Primary Sludge Pumping	5,600	442,871	0.10	1,352	5.80	12,117		5.80	547,398	1,003,738
Waste Sludge Pumping	4,100	324,245	0.30	4,056	3.70	7,730		3.70	349,202	685,233
Sludge Holding Tanks	2,900	229,344	0.00	0	2.90	6,059		2.90	273,699	509,102
Scum Pumping	5,600	442,871	0.30	4,056	5.80	12,117		5.80	547,398	1,006,442
Primary Sludge Transfer Pumping	2,900	229,344	2.10	28,391	2.10	4,387		2.10	198,196	460,318
Waste Activated Sludge Xfer Pumping	2,700	213,527	1.10	14,871	2.00	4,178		2.00	188,758	421,334
Laboratory	9,600	759,207	0.00	0	8.10	16,923		8.10	764,470	1,540,600
Subtotal	111,700	8,833,688	100.0	1,351,952	89.4	186,774	796,364	89.4	8,437,480	19,606,258
Yardwork and A&G	32,200	2,546,507	0.00	(1)	10.60	22,147		10.60	1,000,415	3,569,068
Subtotal	143,900	11,380,195	Somallo-22	100.0	1,351,951	Somallo-22	100.0	208,921	Somallo-22	23,175,326
Sludge Disposal										
Contract Dewatering								(c)		
Biosolids Reclamation Center		0	Somallo-22	(b)		(b)	0		3,184,324	3,184,324
Subtotal		0		0		0	0		3,184,324	3,184,324
Total O&M		11,380,195		1,351,951		208,921	796,364		12,622,219	26,359,650

(a) Reference #13321.300, B-9.0.
 (b) BRC power included in SWWPCP power.
 (c) Financed from R&R Fund.

Check
23,175,326
Somallo-22

Check
3,184,324
Somallo-22

0

Line No.	Process	(1) Treatment Plant Responsibility for Personal Services & Contributions			(4) Treatment Plant Responsibility for Purchase of Services, Mat'ls & Supp., and Equipment			(7) Treatment Plant Responsibility for Power Requirements			(8) Treatment Plant Responsibility for Gas Requirements			(11) Basis of Allocation	
		Total \$	SWWPCP \$	SEWPCP \$	Total \$	SWWPCP \$	SEWPCP \$	Total \$	SWWPCP \$	SEWPCP \$	Total \$	SWWPCP \$	SEWPCP \$	SWWPCP %	SEWPCP %
		<u>Somallo-24</u>			<u>Somallo-24</u>			<u>Somallo-24</u>			<u>Somallo-24</u>				
1	Raw Wastewater Pumping	172,906	172,906	0	161,899	161,899	0	100,315	100,315	0	34,131	34,131	0	100	0.0
2	Preliminary Treatment	2,282,361	2,282,361	0	1,853,358	1,853,358	0	6,688	6,688	0	390,718	390,718	0	100	0.0
3	Flocculation	414,975	414,975	0	960,600	960,600	0	321,485	321,485	0	202,510	202,510	0	100	0.0
4	Primary Sedimentation	601,713	601,713	0	541,205	541,205	0	25,318	25,318	0	114,095	114,095	0	100	0.0
5	Aeration	1,224,176	1,224,176	0	1,054,656	1,054,656	0	3,132,208	3,132,208	0	222,339	222,339	0	100	0.0
6	Secondary Sedimentation	1,037,437	1,037,437	0	1,136,376	1,136,376	0	64,488	64,488	0	239,567	239,567	0	100	0.0
7	Recirculating Pumping	387,310	387,310	0	473,362	473,362	0	171,013	171,013	0	99,792	99,792	0	100	0.0
8	Chlorination	587,881	587,881	0	1,460,712	1,460,712	0	13,853	13,853	0	34,131	34,131	0	100	0.0
9	Effluent Pumping	484,137	484,137	0	53,966	53,966	0	42,037	42,037	0	11,377	11,377	0	100	0.0
10	Primary Sludge Pumping	442,640	442,640	0	609,048	609,048	0	3,822	3,822	0	128,397	128,397	0	100	0.0
11	Secondary Sludge Thickening	366,561	366,561	0	107,933	107,933	0	418,456	418,456	0	22,754	22,754	0	100	0.0
12	Sludge Digestion	1,867,387	1,400,540	466,847	1,420,085	1,065,064	355,021	130,409	97,807	32,602	299,377	224,533	74,844	75.0	25.0 (d)
13	Sludge Holding Tanks	318,147	238,610	79,537	501,116	375,837	125,279	0	0	0	105,643	79,232	26,411	75.0	25.0 (d)
14	Sludge Dewatering	1,452,412	1,089,309	363,103	3,002,069	2,251,552	750,517	95,538	71,653	23,885	632,885	474,664	158,221	75.0	25.0 (d)
15	Sludge Lagoon	13,832	10,374	3,458	27,754	20,815	6,939	0	0	0	5,851	4,388	1,463	75.0	25.0 (d)
16	Grit and Screening Incineration	1,279,506	959,629	319,877	635,261	476,446	158,815	59,233	44,425	14,808	133,923	100,442	33,481	75.0	25.0 (d)
17	Scum and Grease Incineration	325,064	243,798	81,266	203,530	152,647	50,883	9,076	6,807	2,269	42,907	32,180	10,727	75.0	25.0 (d)
18	Laboratory	885,280	885,280	0	1,216,555	1,216,555	0	0	0	0	256,469	256,469	0	100	0.0
19	Subtotal	14,143,725	12,829,637	1,314,088	15,419,485	13,972,031	1,447,454	4,593,939	4,520,375	73,564	2,976,866	2,671,719	305,147		
20	Yardwork and A&G (a)	3,409,709	3,091,200	318,509	1,754,926	1,591,000	163,926	(b)			(b)				
21	Subtotal	17,553,434	15,920,837	1,632,597	17,174,411	15,563,031	1,611,380	4,593,939	4,520,375	73,564	2,976,866	2,671,719	305,147		
22	Non-Process Related Sludge Disposal	0	0	0	8,474,983	8,474,983	0	(c)			(c)				
23	Total	17,553,434	15,920,837	1,632,597	25,649,394	24,038,014	1,611,380	4,593,939	4,520,375	73,564	2,976,866	2,671,719	305,147		
		0	17,553,434		0	25,649,394		0	4,593,939		0	2,976,866			

(a) Allocate Total Yardwork and A&G on the basis of Line 19, sum of Columns 1 through 6.

Class 100 & 500	Power	Gas	All Other		
<u>Somallo-24</u>	<u>Somallo-24</u>	<u>Somallo-24</u>	<u>Somallo-24</u>	=	\$5,164,635
\$3,409,709	\$182,952	\$273,698	\$1,298,276		

SWWPCP Allocated Portion

\$3,409,709	*	\$12,829,637	+	\$13,972,031	=	\$3,091,200
		\$14,143,725	+	\$15,419,485		

\$1,754,926	*	\$12,829,637	+	\$13,972,031	=	\$1,591,000
		\$14,143,725	+	\$15,419,485		

SEWPCP Allocated Portion

\$3,409,709	-	\$3,091,200	=	\$318,509
\$1,754,926	-	\$1,591,000	=	\$163,926

(b) Included in Column 4.

(c) BRC power included in SWWPCP power.

(d) Allocated between SW & SE on basis total sludge: 75.0% to SW and 25.0% to SE (BD-25).

75.0% for SW

25.0% for SE

Table_WW-10B

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE NORTHEAST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.	(1) Total Operation and Maintenance Expense \$	(2) Retail and Cheltenham		(3) Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton		(4) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton		(6) Suspended Solids \$	(7) BOD \$
		Volume \$	Capacity \$	Volume \$	Capacity \$	Volume \$	Capacity \$		
	<u>Somallo-23</u>								
1	Raw Wastewater Pumping	938,492		938,492					
2	Preliminary Treatment	1,824,845				1,295,640	529,205		
3	Primary Sedimentation	736,455				736,455			
4	Aeration	3,043,581							3,043,581
5	Secondary Sedimentation	742,973				742,973			
6	Recirculating Pumping	547,454				547,454			
7	Chlorination	514,867				314,069	200,798		
8	Primary Sludge Pumping	149,898						149,898	
9	Secondary Sludge Thickening	364,969						182,485	182,484
10	Sludge Digestion	2,867,614						2,150,711	716,903
11	Sludge Holding Tanks	208,554						156,416	52,138
12	Sludge Dewatering	527,902						395,927	131,975
13	Sludge Lagoon	0							
14	Grit and Screening Incineration	1,173,115				785,987	387,128		
15	Scum and Grease Incineration	280,244						280,244	
16	Laboratory	971,078						485,539	485,539
17	Subtotal Personal Services	14,892,041	0	0	938,492	4,422,578	1,117,131	3,801,220	4,612,620
	Purchase of Services, Materials, Supplies, and Equipment:								
18	Raw Wastewater Pumping	1,712,170			1,712,170				
19	Preliminary Treatment	2,705,652					2,705,652		
20	Primary Sedimentation	1,268,274				1,268,274			
21	Aeration	1,902,412							1,902,412
22	Secondary Sedimentation	1,458,516				1,458,516			
23	Recirculating Pumping	549,586				549,586			
24	Chlorination	1,829,763				1,829,763			
25	Primary Sludge Pumping	232,517						232,517	
26	Secondary Sludge Thickening	274,793						137,397	137,396
27	Sludge Digestion	3,572,306						2,679,230	893,076
28	Sludge Holding Tanks	507,310						380,483	126,827
29	Sludge Dewatering	401,620						301,215	100,405
30	Sludge Lagoon	0							
31	Grit and Screening Incineration	1,141,447					1,141,447		
32	Scum and Grease Incineration	317,069						317,069	
33	Laboratory	2,451,997						1,225,999	1,225,998
34	Subtotal Purchase of Services, Materials, Supplies & Equipment	20,325,432	0	0	1,712,170	5,106,139	3,847,099	5,273,910	4,386,114
35	Subtotal All Above	35,217,473	0	0	2,650,662	9,528,717	4,964,230	9,075,130	8,998,734
	Administrative and General:								
36	Personal Services	3,832,176	0	0	241,503	1,138,064	287,472	978,170	1,186,967
37	Other	2,915,593	0	0	245,603	732,453	551,849	756,519	629,169
38	Subtotal Administration & General	6,747,769	0	0	487,106	1,870,517	839,321	1,734,689	1,816,136

Table_WW-10B

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE NORTHEAST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.	(1) Total Operation and Maintenance Expense \$	(2) Retail and Cheltenham		(3) Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton		(4) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton		(6) Suspended Solids \$	(7) BOD \$	CHECK	
		Volume \$	Capacity \$	Volume \$	Capacity \$	Volume \$	Capacity \$				
Power Requirements: <u>Somallo-23</u>											
39	Raw Wastewater Pumping	899,617		764,674	134,943						
40	Preliminary Treatment	7,435				6,320	1,115				
41	Primary Sedimentation	59,479				50,557	8,922				
42	Aeration	4,929,305							4,929,305		
43	Secondary Sedimentation	59,479				50,557	8,922				
44	Recirculating Pumping	208,176				176,950	31,226				
45	Chlorination	14,870				12,640	2,230				
46	Primary Sludge Pumping	7,435						7,435			
47	Secondary Sludge Thickening	557,614						278,807	278,807		
48	Sludge Digestion	126,392						94,794	31,598		
49	Sludge Holding Tanks	0									
50	Sludge Dewatering	133,827						100,370	33,457		
51	Sludge Lagoon	0									
52	Grit and Screening Incineration	118,958				101,114	17,844				
53	Scum and Grease Incineration	7,435						7,435			
54	Laboratory	0									
55	Subtotal Power Requirements	7,130,022	0	0	764,674	134,943	398,138	70,259	488,841	5,273,167	
Gas Requirements: <u>Somallo-23</u>											
56	Raw Wastewater Pumping	142,847		0	142,847						
57	Preliminary Treatment	225,733				0	225,733				
58	Primary Sedimentation	105,812				105,812	0				
59	Aeration	158,718							158,718		
60	Secondary Sedimentation	121,684				121,684	0				
61	Recirculating Pumping	45,852				45,852	0				
62	Chlorination	19,399				19,399	0				
63	Primary Sludge Pumping	19,399						19,399			
64	Secondary Sludge Thickening	22,926						11,463	11,463		
65	Sludge Digestion	298,038						223,529	74,509		
66	Sludge Holding Tanks	42,325						31,744	10,581		
67	Sludge Dewatering	33,507						25,130	8,377		
68	Sludge Lagoon	0									
69	Grit and Screening Incineration	95,231				0	95,231				
70	Scum and Grease Incineration	26,453						26,453			
71	Laboratory	204,570						102,285	102,285		
72	Subtotal Gas Requirements	1,562,494	0	0	0	142,847	292,747	320,964	440,003	365,933	
73	Sludge Disposal	13,991,304							10,493,478	3,497,826	
74	Total Northeast WPC Plant Expense	64,649,062	0	0	764,674	3,415,558	12,090,119	6,194,774	22,232,141	19,951,796	CHECK (0)
		0	64,649,062								

Basis of Allocation

Retail, Abington
Bensalem, Bucks County
W&SA, Lower Moreland,
and Lower Southampton

Retail, Cheltenham, Abington
Bensalem, Bucks County W&SA
Lower Moreland, and Lower Southampton

Line No.	Retail and Cheltenham		Basis of Allocation		Volume %	Capacity %	Solids %	BOD %	Reference
	Volume %	Capacity %	Volume %	Capacity %					
Personal Services:									
1			100						PN 16281.300 - SOM-33 and 34
2					71	29			(a)
3					100				
4								100	
5					100				
6					100				
7					61	39			(a)
8							100		
9							50	50	#13321.300:A-16
10							75	25	#13321.300:A-16
11							75	25	#13321.300:A-16
12							75	25	#13321.300:A-16
13									
14					67	33			(a)
15							100		
16							50	50	Assume
17	Subtotal Personal Services								
Purchase of Services, Materials, Supplies, and Equipment:									
18			100						
19						100			
20					100				
21								100	
22					100				
23					100				
24					100				
25							100		
26							50	50	#13321.300:A-16
27							75	25	#13321.300:A-16
28							75	25	#13321.300:A-16
29							75	25	#13321.300:A-16
30									
31						100			
32							100		
33							50	50	Assume
34	Subtotal Purchase of Services, Materials, Supplies & Equipment								
35	Subtotal All Above								
Administrative and General:									
36	Personal Services								Allocated on subtotal Personal Services (Line 17)
37	Other								Allocated on subtotal Purchase of Services, Etc. (Line 34)
38	Subtotal Administration & General								
Power Requirements:									
39			85	15					(c)
40					85	15			(c)
41					85	15			(c)
42								100	
43					85	15			(c)
44					85	15			(c)
45					85	15			(c)
46							100		
47							50	50	
48							75	25	#13321.300:A-16
49								75	25
50								75	25
51									
52					85	15			(c)
53							100		
54									
55	Subtotal Power Requirements								

Gas Requirements:							
56	Raw Wastewater Pumping	100					
57	Preliminary Treatment		100				
58	Primary Sedimentation		100				
59	Aeration				100		
60	Secondary Sedimentation		100				
61	Recirculating Pumping		100				
62	Chlorination		100				
63	Primary Sludge Pumping				100		
64	Secondary Sludge Thickening				50	50	#13321.300;A-16
65	Sludge Digestion				75	25	#13321.300;A-16
66	Sludge Holding Tanks				75	25	#13321.300;A-16
67	Sludge Dewatering				75	25	#13321.300;A-16
68	Sludge Lagoon						
69	Grit and Screening Incineration		100				
70	Scum and Grease Incineration				100		
71	Laboratory				50	50	Assume
72	Subtotal Gas Requirements						
73	Sludge Disposal				75	25	#13321.300;A-16
74	Total Northeast WPC Plant Expense						

(a) Assume Operation is Volume related & Maintenance is Capacity related.

	manhours (Ref. #12065, H-10.1)		Total mhrs	Operation	Maintenance	Total
	Operation mhrs	Maintenance mhrs				
Preliminary Treatment	20,000	8,000	28,000	71%	29%	100%
Chlorination	4,800	3,100	7,900	61%	39%	100%
Grit & Screenings Incineration	12,000	6,000	18,000	67%	33%	100%
Frankford Grit Cham. 1978 Rpt, Table 28 (b)	71,000	62,000	133,000	53%	47%	100%

(b) The Frankford Grit Chamber will not be in service during the test period.

(c) Reference #10207.300, SI-1.1.1

(d) Line 56, sludge disposal represents NEWPCP allocated share of related expenses incurred at the SWWPCP.

Line No.	Summary of Allocated O&M	Total Operation and Maintenance Expense \$	Retail and Cheltenham		Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton		Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton		Suspended Solids \$	BOD \$
			Volume \$	Capacity \$	Volume \$	Capacity \$	Volume \$	Capacity \$		
					Somallo-23&Somallo-27&Somallo-28					
1	Total Direct O&M	64,649,062	0	0	764,674	3,415,558	12,090,119	6,194,774	22,232,141	19,951,796
2	Less Direct Power	7,130,022	0	0	764,674	134,943	398,138	70,259	488,841	5,273,167
3	Less A&G Power	304,828	0	0	0	25,700	76,528	57,700	79,100	65,800
4	Less Sludge Disp. Power	0	0	0	0	0	0	0	0	0
5	Less Direct Gas	1,562,494	0	0	0	142,847	292,747	320,964	440,003	365,933
6	Less A&G Gas	201,044	0	0	0	16,900	50,444	38,100	52,200	43,400
7	Less Sludge Disp. Gas	0	0	0	0	0	0	0	0	0
8	Direct O&M Less Power	55,450,674	0	0	0	3,095,168	11,272,262	5,707,751	21,171,997	14,203,496

TABLE WW - 10C

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOUTHWEST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.	(1) Total Operation and Maintenance Expense \$	(2) Retail Volume \$	(3) Retail Capacity \$	(4) Retail Volume \$	(5) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Capacity \$	(6) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Suspended Solids \$	(7) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby BOD \$	Basis of Allocation									
								Reference	Volume %	Capacity %	Volume %	Capacity %	Suspended Solids %	BOD %			
Personal Services:								PN 16281.300 - SOM-36 and 37									
19	12,829,637	0	172,906	5,106,957	1,648,486	3,362,819	2,538,469										
Purchase of Services, Materials, Supplies, and Equipment:								Assume									
38	13,972,031	0	161,899	4,572,255	2,383,770	4,207,811	2,646,296										
39	26,801,668	0	334,805	9,679,212	4,032,256	7,570,630	5,184,765										
Administrative and General:								Allocated on subtotal Personal Services (Line 17) Allocated on subtotal Purchase of Services, Etc. (Line 34)									
42	4,682,200	0	60,095	1,751,125	668,631	1,289,390	912,959										

TABLE WW - 10C

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOUTHWEST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.	(1) Total Operation and Maintenance Expense \$	(2) Retail		(3) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby		(4) Volume \$	(5) Capacity \$	(6) Solids \$	(7) BOD \$	Basis of Allocation							
		Volume \$	Capacity \$	Volume \$	Capacity \$					Reference	Volume %	Capacity %	Volume %	Capacity %	Solids %	BOD %	
Power Requirements:																	
Somallo-26																	
43	Raw Wastewater Pumping	100,315	85,268	15,047						(b)	85	15					
44	Preliminary Treatment	6,688			5,685	1,003				(b)			85	15			
45	Flocculation	321,485			273,262	48,223				(b)			85	15			
46	Primary Sedimentation	25,318			21,520	3,798				(b)			85	15			
47	Aeration	3,132,208							3,132,208								100
48	Secondary Sedimentation	64,488			54,815	9,673				(b)			85	15			
49	Recirculating Pumping	171,013			145,361	25,652				(b)			85	15			
50	Chlorination	13,853			11,775	2,078				(b)			85	15			
51	Effluent Pumping	42,037			35,731	6,306				(b)			85	15			
52	Primary Sludge Pumping	3,822						3,822									100
53	Secondary Sludge Thickening	418,456						205,043	213,413							49	51
54	Sludge Digestion	97,807						73,355	24,452							75	25
55	Sludge Holding Tanks	0						0	0							75	25
56	Sludge Dewatering	71,653						53,740	17,913							75	25
57	Sludge Lagoon	0						0	0							75	25
58	Grit and Screening Incineration	44,425			37,761	6,664				(b)			85	15			
59	Scum and Grease Incineration	6,807							6,807								100
60	Laboratory	0						0	0							50	50
61	Subtotal Power Requirements	4,520,375	85,268	15,047	585,910	103,397		342,767	3,387,986								
Gas Requirements:																	
Somallo-26																	
(d)																	
62	Raw Wastewater Pumping	34,131	0	34,131									100				
63	Preliminary Treatment	390,718			0	390,718									100		
64	Flocculation	202,510			202,510	0							100				
65	Primary Sedimentation	114,095			114,095	0							100				
66	Aeration	222,339							222,339								100
67	Secondary Sedimentation	239,567			239,567	0							100				
68	Recirculating Pumping	99,792			99,792	0							100				
69	Chlorination	34,131			34,131	0							100				
70	Effluent Pumping	11,377			0	11,377									100		
71	Primary Sludge Pumping	128,397						128,397									100
72	Secondary Sludge Thickening	22,754						11,149	11,605							49	51
73	Sludge Digestion	224,533						168,400	56,133							75	25
74	Sludge Holding Tanks	79,232						59,424	19,808							75	25
75	Sludge Dewatering	474,664						355,998	118,666							75	25
76	Sludge Lagoon	4,388						3,291	1,097							75	25
77	Grit and Screening Incineration	100,442			0	100,442									100		
78	Scum and Grease Incineration	32,180						32,180									100
79	Laboratory	256,469						128,235	128,234							50	50
80	Subtotal Gas Requirements	2,671,719	0	34,131	690,095	502,537		887,074	557,882								
Somallo-24																	
81	Sludge Disposal	8,474,983						6,356,237	2,118,746							75	25
82	Total Southwest WPC Plant Expense	47,150,945	85,268	444,078	12,706,342	5,306,821		16,446,098	12,162,338								
		0	47,150,945														

(a) Assume Operation is Volume related & Maintenance is Capacity related.

	manhours (Ref. #12065, H-11.1)		Total mhrs	Operation	Maintenance	Total
	Operation mhrs	Maintenance mhrs				
Preliminary Treatment	24,000	9,000	33,000	73%	27%	100%
Chlorination	5,000	3,500	8,500	59%	41%	100%
Grit & Screenings Incineration	12,500	6,000	18,500	68%	32%	100%

(b) Reference #10207.300, SI-1.1.1

(c) Line 62, sludge disposal represents allocated share of related expenses incurred at the SWWPCP.

Rangename: SWCOS03T

Line No.	Description	Total Operation and Maintenance		Retail		Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby		Suspended Solids	BOD
		Expense \$	Volume \$	Capacity \$	Volume \$	Capacity \$			
Summary of Allocated O&M									
				Somallo-26&Somallo-31&Somallo-32					
1	Total Direct O&M	47,150,945	85,268	444,078	12,706,342	5,306,821	16,446,098		12,162,338
2	Less Direct Power	4,520,375	85,268	15,047	585,910	103,397	342,767		3,387,986
3	Less A&G Power	165,863	0	1,922	54,278	28,298	49,951		31,414
4	Less Sludge Disp. Power	0	0	0	0	0	0		0
5	Less Direct Gas	2,671,719	0	34,131	690,095	502,537	887,074		557,882
6	Less A&G Gas	248,132	0	2,875	81,200	42,334	74,727		46,996
7	Less Sludge Disp. Gas	0	0	0	0	0	0		0
8	Direct O&M Less Power	39,544,856	0	390,103	11,294,859	4,630,255	15,091,579		8,138,060

TABLE WW - 10D

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOUTHEAST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.	(1) Total Operation and Maintenance Expense \$	(2) (3) (4) (5) Retail and Springfield (Wyndmoor)			Basis of Allocation					
		Volume \$	Capacity \$	Suspended Solids \$	BOD \$	Reference	Volume %	Capacity %	Suspended Solids %	BOD %
Personal Services:										
1	1,091,360		1,091,360							
2	1,550,047	1,116,034	434,013			(a)	72	28		
3	474,504	474,504					100			
4	553,588	553,588					100			
5	553,588			553,588						100
6	688,031	688,031					100			
7	332,153	332,153					100			
8	529,863	333,814	196,049			(a)	63	37		
9	419,145		419,145					100		
10	442,871			442,871					100	
11	324,245			275,608	48,637				85	15
12	0									
13	466,847			396,820	70,027				85	15
14	308,881			262,549	46,332				85	15
15	363,103			308,638	54,465				85	15
16	3,458			2,939	519				85	15
17	319,877	217,516	102,361			(a)	68	32		
18	81,266			81,266					100	
19	442,871			442,871					100	
20	229,344			229,344					100	
21	213,527			181,498	32,029				85	15
22	759,207			379,604	379,603	Assume			50	50
23	10,147,776	3,715,640	2,242,928	3,004,008	1,185,200					
Purchase of Services, Materials, Supplies, and Equipment:										
24	585,150		585,150					100		
25	1,708,259		1,708,259					100		
26	717,280	717,280					100			
27	462,457	462,457					100			
28	717,280			717,280						100
29	585,150	585,150					100			
30	349,202	349,202					100			
31	937,932	937,932					100			
32	302,013		302,013					100		
33	547,398			547,398					100	
34	349,202			296,822	52,380				85	15
35	0									
36	355,021			301,768	53,253				85	15
37	398,978			339,131	59,847				85	15
38	750,517			637,939	112,578				85	15
39	6,939			5,898	1,041				85	15
40	158,815		158,815					100		
41	50,883			50,883					100	
42	547,398			547,398					100	
43	198,196			198,196					100	
44	188,758			160,444	28,314				85	15
45	764,470			382,235	382,235	Assume			50	50
46	10,681,298	3,052,021	2,754,237	3,468,112	1,406,928					
47	20,829,074	6,767,661	4,997,165	6,472,120	2,592,128					
Administrative and General:										
48	2,865,016	1,049,034	633,245	848,120	334,617	Allocated on subtotal Personal Services (Line 23)				
49	1,164,341	332,693	300,232	378,050	153,366	Allocated on subtotal Purchase of Services, Etc. (Line 46)				
50	22,147	2,248	4,094	12,826	2,979	Allocated on subtotal Gas (Line 97)				
51	4,051,504	1,383,975	937,571	1,238,996	490,962					

TABLE WW - 10D

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOUTHEAST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total Operation and Maintenance Expense \$	(2) Retail and Springfield (Wyndmoor)				(3) Retail and Springfield (Wyndmoor)				Reference
			Volume \$	Capacity \$	Suspended Solids \$	BOD \$	Volume %	Capacity %	Suspended Solids %	BOD %	
Power Requirements:											
52	Raw Wastewater Pumping	308,245	262,008	46,237						(b)	
53	Preliminary Treatment	0		0						(b)	
54	Flocculation	474,535	403,355	71,180						(b)	
55	Primary Sedimentation	18,927	16,088	2,839						(b)	
56	Aeration	410,993			410,993						
57	Secondary Sedimentation	13,520	11,492	2,028						(b)	
58	Recirculating Pumping	32,447	27,580	4,867						(b)	
59	Chlorination	4,056	3,448	608						(b)	
60	Effluent Pumping	36,503	31,028	5,475						(b)	
61	Primary Sludge Pumping	1,352			1,352						
62	Waste Sludge Pumping	4,056			3,448			608			
63	Secondary Sludge Thickening	0							100		
64	Sludge Digestion	32,602			27,712			4,890			
65	Sludge Holding Tanks	0							85	15	
66	Sludge Dewatering	23,885			20,302			3,583			
67	Sludge Lagoon	0							85	15	
68	Grit and Screening Incineration	14,808	12,587	2,221						(b)	
69	Scum and Grease Incineration	2,269			2,269				100		
70	Scum Pumping	4,056			4,056				100		
71	Primary Sludge Transfer Pumping	28,391			28,391				100		
72	Waste Activated Sludge Xfer Pumping	14,871			12,640			2,231			
73	Laboratory	0							85	15	
74	Subtotal Power Requirements	1,425,516	767,586	135,455	100,170			422,305			
Gas Requirements:											
75	Raw Wastewater Pumping	12,953	0	12,953					100		
76	Preliminary Treatment	37,815	0	37,815					100		
77	Flocculation	15,878	15,878	0					100		
78	Primary Sedimentation	10,237	10,237	0					100		
79	Aeration	15,878			15,878					100	
80	Secondary Sedimentation	12,953	12,953	0					100		
81	Recirculating Pumping	7,730	7,730	0					100		
82	Chlorination	3,134	3,134	0					100		
83	Effluent Pumping	6,685	0	6,685					100		
84	Primary Sludge Pumping	12,117			12,117				100		
85	Waste Sludge Pumping	7,730			6,571			1,159	85	15	
86	Secondary Sludge Thickening	0									
87	Sludge Digestion	74,844			63,617			11,227	85	15	
88	Sludge Holding Tanks	32,470			27,600			4,870	85	15	
89	Sludge Dewatering	158,221			134,488			23,733	85	15	
90	Sludge Lagoon	1,463			1,244			219	85	15	
91	Grit and Screening Incineration	33,481	0	33,481					100		
92	Scum and Grease Incineration	10,727			10,727				100		
93	Scum Pumping	12,117			12,117				100		
94	Primary Sludge Transfer Pumping	4,387			4,387				100		
95	Waste Activated Sludge Xfer Pumping	4,178			3,551			627	85	15	
96	Laboratory	16,923			8,462			8,461	50	50	
97	Subtotal Gas Requirements	491,921	49,932	90,934	284,881			66,174			
98	Sludge Disposal	3,184,324			2,706,675			477,649	85	15	
99	Total Southeast WPC Plant Expense	29,982,339	8,969,154	6,161,125	10,802,842			4,049,218			
		1	29,982,339								

(a) Assume Operation is Volume related & Maintenance is Capacity related.

manhours (Ref. #12065, H-12.1)

	Operation mhrs	Maintenance mhrs	Total mhrs	Operation	Maintenance	Total
Preliminary Treatment	13,000	5,000	18,000	72%	28%	100%
Chlorination	4,200	2,500	6,700	63%	37%	100%
Grit & Screenings Incineration	12,500	6,000	18,500	68%	32%	100%

(b) Reference #10207.300, SI-1.1.1

(c) Line 74, sludge disposal represents allocated share of related expenses incurred at the SWWPCP.

Line No.		Retail and Springfield (Wyndmoor)				
		Total Operation and Maintenance Expense \$	Volume \$	Capacity \$	Suspended Solids \$	BOD \$
Summary of Allocated O&M						
1	Total Direct O&M	29,982,339	8,969,154	6,161,125	10,802,842	4,049,218
2	Less Direct Power	1,425,516	767,586	135,455	100,170	422,305
3	Less A&G Power	17,089	4,883	4,406	5,549	2,251
4	Less Sludge Disp. Power	0	0	0	0	0
5	Less Direct Gas	491,921	49,932	90,934	284,881	66,174
6	Less A&G Gas	25,566	2,595	4,726	14,806	3,439
7	Less Sludge Disp. Gas	0	0	0	0	0
8	Direct O&M Less Power	28,022,247	8,144,158	5,925,604	10,397,436	3,555,049

**ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR PAYMENTS TO OTHER FUNDS,
INDUSTRIAL WASTE UNIT, AND ADMINISTRATIVE AND GENERAL EXPENSE TO
FUNCTIONAL COST COMPONENTS**

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	CHECK	
		Total \$1,000	A&G \$1,000	A&G Volume \$1,000	A&G Plant Investment \$1,000	Equivalent Bills-All Customers \$1,000	Streets \$1,000	Direct to Excess Strength \$1,000	Equivalent Meters-All Customers \$1,000	Equivalent Services ≤27 Meter Customers \$1,000	Wastewater Collection \$1,000	Wastewater Collection GSI Maintenance \$1,000	Direct to Stormwater \$1,000		
1	Water Revenue Bureau (Class 100...Class 500)	15,772				15,772									
2	Joint Direct Expense (Class 100...Class 500) (a)		This page			This page									
	Human Resources	23,743	23,743												
	Finance and Administration	24,109	8,255			854				15,000		0	0		0
	Public Affairs	8,462	6,469	685		1,308				0		0	0		0
	Planning & Engineering - Watersheds	13,191	13,191							0		0	0		
	Planning & Engineering - BLS	12,973	12,973												
	Planning & Engineering - P&R (incl E & ES)	24,148	0		24,148										
	Planning & Engineering - GSI Maintenance	16,359	0									16,359			
	Information Science & Tech.														
	CBIS	7,562				7,562									
	All Other	12,960	0	12,960											
	Total IST	20,522	0	12,960	0	7,562	0	0	0	0	0	0	0		
	Meter Shop Class 200 - AMR	7				7									
	Operations Cust. Svcs. Classes 100...500 (all)	3,773							3,773						
	Warranty Program Class 264	0							0						
	Subtotal	147,287	64,631	13,645	24,148	9,731	0	0	3,773	0	15,000	16,359	0	CHECK	0
	Plus Residual Fund Deposit	13,630	13,630												
	Plus Deposit From (To) RSF	8,927	8,927												
2	Joint Direct Expense (Class 100...Class 500) (a)	169,844	87,188	13,645	24,148	9,731	0	0	3,773	0	15,000	16,359	0	CHECK	0
3	Payment to Law Department	4,494	4,494												
4	Payment to Public Properties (b)	3,607	3,607												
5	Payment to General Fund	7,731	5,883												
6	Fleet, Mayors Office, Procurement	6,372	6,372												
7	Industrial Waste Unit (c)	4,606						1,520	3,086						
8	City Treasurer	1,229			1,229										
9	Capital (270) Pension & Benefits	0	0		0										
	Total	213,655	107,544	13,645	25,377	25,503	1,848	1,520	6,859	0	15,000	16,359	0	CHECK	0
			A&G			x	x	x	x	x	x	x	x		
						Equiv. Bills	Streets	Excess Strgth	Equiv. Meters	Eq. M & S	Collection	Stormwater			

(a) Includes Human Resources, Finance and Administration, Plng & Engr and Info Sci & Tech, Public Affairs, and \$22,557,000.0 allowance for working capital (Residual Fund Deposit Plus Deposit From (To) Rate Stabilization Fund). SI-101
 (b) Class 800: Payments to General Fund (Off. of Fleet Mgmt, Mayor's Off. of Info. Svcs., Managing Dir. Off., Streets Dept., Pub. Prop., Licenses & Insp., Records Dept., Dir. of Fin., Rev. Dept., Procurement Dept., City Treas., Civil Svc. Comm., Personnel Dept., Auditing Dept.). SI-101
 (c) Industrial Waste Unit

100.0%

0.0%

33.0% 67.0%

Allocation of Payment to General Fund - Streets

	Percent	FY 2026 Test Year \$1,000	
PN 19289.100 SI-101			
Sewer Maintenance			
All Customers - Capacity	21.0%	388	x
Inlet Cleaning			
Retail - Storm Capacity	63.0%	1,164	x
Northeast Plant:			
Retl. Abington, Bensalem, Bucks Cty W&SA Cheltenham, Lower Moreland, and Lower Southampton	5.3%	98	x
Suspended Solids			
Southwest Plant:			
Retail, DELCORA, Lower Merion, Springfld (Excluding Wyndmoor), and Upper Darby	5.4%	100	x
Suspended Solids			
Southeast Plant:			
Retail and Springfield (Wyndmoor)	5.3%	98	x
Suspended Solids	0.0%	0	x
GSI Maintenance			
Total Payment to General Fund - Streets		1,848	

Customer Cost Allocation	Wastewater			Stormwater		
	Class 100	Overheads	Classes	Class 100	Overheads	Classes
	Direct	Calc from	200...400	Direct	Calc from	200...400
	\$	\$	\$	\$	\$	\$
Information Science & Technology						
CBIS	757,633	637,767	3,239,937	478,310	402,636	2,045,441
All Other	3,232,935	2,721,446	7,006,260	0	0	0
Total	3,990,568	3,359,213	10,246,197	478,310	402,636	2,045,441
Water Revenue Bureau						
Meter Reading	0	0		0	0	
All Other	6,266,825	9,668,142		3,956,381	6,103,705	
Total	6,266,825	9,668,142		3,956,381	6,103,705	
Finance & Admin - Customer						
Customer Costs			523,691			330,617
Customer Affairs - Customer						
Customer Costs			801,833			506,214

TABLES WW - 10E AND WH-2

TEST YEAR OPERATION AND MAINTENANCE EXPENSE
 SUMMARY OF ALLOCATIONS TO FUNCTIONAL COST COMPONENTS

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
	Admin & General Expenses			O&M Expense Deductions			Allocation of Administrative and General Expense												
	Direct Operation & Maintenance Expense	Direct Assignment	Allocation	Total Operation & Maintenance Expense	Less Interest Income	Wholesale Related Other Revenue (a)	Net Operation & Maintenance Expense	Direct Operation & Maintenance Expense	Power Expense	Treatment Plant A&G Power Expense	Sludge Disposal Power	Gas Expense	Treatment Plant A&G Gas Expense	Sludge Disposal Gas	Direct O&M Less Gas Expense	Allocation of Admin. & General Expense	Allocation of Admin. & General Expense Volume	Allocation of Admin. & General Expense Plant Invest	Plant Invest
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Somallo-28, Somallo-32, Somallo-35, Somallo-37 & Somallo-38	Somallo-38	(16)+(17)+(18)	(1)+(2)+(3)	Prorate on (4)	Prorate on (4)	(4)-(5)-(6)	(1)+(2)	Somallo-30, Somallo-33, & Somallo-37	Somallo-30, Somallo-33, & Somallo-36	Somallo-30, Somallo-33, & Somallo-36	Somallo-30, Somallo-33, & Somallo-36	Somallo-30, Somallo-33, & Somallo-36	Somallo-30, Somallo-33, & Somallo-36	(8)-(9)-(10)-(11) (12)-(13)-(14)	Prorate on (15)	Prorate on (15)	Prorate on Plant	
COLLECTION SYSTEM																			
Sewer Maintenance																			
1	33,497	15,388	38,107	86,992	602		86,390	48,885							48,885	19,603	2,847	15,657	1,857,132
All Customers - Capacity																			
2		14,756	1,164	7,311	23,231	161	23,070	15,920							15,920	6,384	927		0
Inlet Cleaning																			
Retail - Storm Capacity																			
Neill Drive Pumping Station																			
Retail and Lower Merion																			
3	13		0	13	0		13	13	13			0		0	0	0	0	0	0
Total Volume																			
4	135		70	205	1		204.4	135	2			0		133	53	8	9	1,077	
Total Capacity																			
Central Schuylkill Pumping Station																			
Retail and Springfield (excl. Wyndmoor)																			
5	51		0	51	0		51	51	51			0		0	0	0	0	0	0
Total Volume																			
6	409		216	625	4		621	409	9			0		400	160	23	33	3,932	
Total Capacity																			
All Other Pumping Stations																			
Retail																			
7	4,687		0	4,687	32		4,655	4,687	4,687			0		0	0	0	0	0	0
Total Volume																			
8	15,914		7,082	22,996	159		22,837	15,914	827			0		15,087	6,050	879	153	18,161	
Total Capacity																			
9	0		0	0	0		0	0	0			0		0	0	0	0	0	0
Direct to Bucks County																			
GSI Maintenance																			
10	14,210	16,359	17,405	47,974	332		47,642	30,569						30,569	12,258	1,780	3,367	399,336	
All Customers - Capacity																			
11	83,672	32,911	70,191	186,774	1,291	0	185,483	116,583	5,589	0	0	0	0	0	110,994	44,508	6,464	19,219	2,279,638
Total Collection Systems																			
WATER POLLUTION CONTROL PLANTS																			
Northeast Plant:																			
Retail and Cheltenham																			
Volume																			
12	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capacity																			
13	3,416		1,466	4,882	34	89	4,799	3,416	135	26	0	143	17	0	3,095	1,241	180	45	5,305
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton																			
Volume																			
14	12,090		5,700	17,790	123	323	17,344	12,090	398	77	0	293	50	0	11,272	4,520	656	524	62,171
Capacity																			
15	6,195		2,836	9,031	62	164	8,805	6,195	70	58	0	321	38	0	5,708	2,289	332	215	25,488
Suspended Solids																			
16	22,232	98	10,844	33,174	229	602	32,343	22,330	489	79	0	440	52	0	21,270	8,529	1,239	1,076	127,597
BOD																			
17	19,952		7,441	27,393	189	497	26,707	19,952	5,273	66	0	366	43	0	14,204	5,096	827	918	108,916
Southwest Plant:																			
Retail																			
18	85		0	85	1	2	82	85	85	0	0	0	0	0	0	0	0	0	0
Volume																			
19	444		367	811	6	15	790	444	15	2	0	34	3	0	390	156	23	188	22,251
Capacity																			
Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby																			
20	12,706		5,838	18,544	128	337	18,079	12,706	586	54	0	690	81	0	11,295	4,529	658	651	77,173
Volume																			
21	5,307		2,296	7,603	53	138	7,412	5,307	103	28	0	503	42	0	4,631	1,857	270	169	20,077
Capacity																			
22	16,446	100	7,527	24,073	167	437	23,469	16,546	343	50	0	887	75	0	15,191	6,094	885	548	65,148
Suspended Solids																			
23	12,162		4,199	16,361	113	297	15,951	12,162	3,388	31	0	558	47	0	8,138	3,263	474	462	54,772
BOD																			
Southeast Plant:																			
Retail and Springfield (Wyndmoor)																			
24	8,969		4,216	13,185	91	239	12,855	8,969	768	5	0	50	3	0	8,143	3,265	474	477	56,555
Volume																			
25	6,161		3,093	9,254	64	168	9,022	6,161	135	4	0	91	5	0	5,926	2,376	345	372	44,177
Capacity																			
26	10,803	98	5,090	15,991	111	290	15,590	10,901	100	6	0	285	15	0	10,495	4,208	611	271	32,157
Suspended Solids																			
27	4,049		1,875	5,924	41	108	5,775	4,049	422	2	0	66	3	0	3,556	1,426	207	242	28,762
BOD																			
28	141,782	296	62,788	204,866	1,417	3,720	199,729	142,078	13,075	488	0	4,727	474	0	123,314	49,449	7,181	6,158	730,519
Total Water Pollution Control Plants																			
CUSTOMER COSTS																			
All Customers																			
29	25,503		10,227	35,730	247		35,483	25,503						25,503	10,227				
Equivalent Bills																			
Equivalent Meters																			
30	3,086		1,237	4,323	30		4,293	3,086						3,086	1,237				
Industrial Waste Unit																			
31	3,773		1,513	5,286	37		5,249	3,773						3,773	1,513				
Other																			
32	0		0	0	0		0	0						0	0				
Warranty Program (Retail Customers with ≤ 2" meters)																			
33	1,520		610	2,130	15		2,115	1,520						1,520	610				
Excess Strength Wastewater - Direct																			
34	0		0	0	0		0	0						0	0				
Stormwater - Direct																			
35	33,882	0	13,587	47,469	329	0	47,140	33,882	0	0	0	0	0	0	33,882	13,587	0	0	0
Total Customer Costs																			
36	259,337	33,207	146,566	439,110	3,037	3,720	432,353	292,544	18,664	488	0	4,727	474	0	268,191	107,544	13,645	25,377	3,010,157
Total Operation and Maintenance Expense																			

(a) Net Operation & Maintenance Expense is being developed for Wholesale Customers, therefore, Other Operating Revenue associated with retail customers is not included in this table. The table for retail service customers is on pages Somallo-54 and Retcos-3.

(Net O&M above)/(Op Rev)/(Clean Strp)/(Wir Sludge)
 Check: 432,352,669 - 18,534,141 + 3,720,000 - 14,587,713 = 402,950,815

Total O&M to be derived from rates from Financial Plan Cost of Service equals 405,988,067

Check: Column (1) + Column (2) = 405,902,669

Total O&M Revenue Requirements from Financial Plan = 439,109,921 Net Revenue Requirement + Sludge O&M Costs + Misc Revenues
 252

TABLE 0

UNIT PUMPING AND TREATMENT OPERATION AND MAINTENANCE EXPENSE
APPLICABLE FOR CONTRACT SERVICE

Test Year 2026

Line No.	(1) Net Operating Expense \$1,000 Somallo-39 Cot (7)	(2) Projected Test Year Units of Service	(3) Unit Operating Expense \$/unit	Total Volume Units Incl. I/ Mcf Units-2	Total Volume Units Excl. I/ Mcf Units-2	Adjusted Unit Operating Expense \$/unit
PUMPING STATIONS						
Neill Drive Pumping Station						
Retail and Lower Merion						
1	13	61,250 Mcf	0.2122	299,900	285,000	0.2233
2	204.4	370 Mcf/day	552.4324	2,788	2,728	564.5827
Central Schuylkill Pumping Station						
Retail and Springfield (excl. Wyndmoor)						
3	51	3,425,000 Mcf	0.0149	129,100	126,000	0.0153
4	621	22,110 Mcf/day	28.0868	585	575	28.5753
5	0	Direct	Direct	-	-	Direct
WATER POLLUTION CONTROL PLANTS						
Northeast Plant:						
Retail and Cheltenham						
	0	NA Mcf	0.000000	394,000	379,000	0.0000
	0	NA Mcf/day	0.000000	2,803	2,743	0.0000
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
6	746	6,067,000 Mcf	0.1230	1,531,500	1,476,000	0.1276
7	4,759	39,100 Mcf/day	121.7136	10,346	10,126	124.3580
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
		Units-4 & Units-7				
8	17,344	8,198,000 Mcf	2.1156	1,925,500	1,855,000	2.1960
9	8,805	52,836 Mcf/day	166.6477	13,149	12,869	170.2736
10	32,343	106,124 1,000 lbs	304.7666	18,168	17,860	310.0224
11	26,707	82,827 1,000 lbs	322.4434	17,102	17,058	323.2751
Southwest Plant:						
Retail						
12	82	NA Mcf	0.000000	NA	NA	
13	790	NA Mcf/day	0.000000	NA	NA	
Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby						
		Units-4 & Units-7				
14	18,079	8,995,000 Mcf	2.0099	884,600	850,000	2.0917
15	7,412	57,973 Mcf/day	127.8526	6,467	6,327	130.6816
16	23,469	80,174 1,000 lbs	292.7254	10,543	10,391	297.0075
17	15,951	52,440 1,000 lbs	304.1762	8,451	8,430	304.9340
Southeast Plant:						
Retail and Springfield (Wyndmoor)						
		Units-4 & Units-7				
18	12,855	3,904,000 Mcf	3.2928	18,900	18,000	3.4574
19	9,022	25,161 Mcf/day	358.5708	167	167	358.5708
20	15,590	30,223 1,000 lbs	515.8323	184	180	527.3120
21	5,775	19,420 1,000 lbs	297.3738	152	151	299.3410

NA - Not Applicable
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 19

OPERATING EXPENSE ALLOCATED TO BENSALEM TOWNSHIP
Test Year 2026

Line No.	(1) Allocated Investment \$	(2) Test Yr. No. of Units	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$
COST COMPONENT					
Collection System:					
1	1,110,000	x	42,180	0	42,180
Sewer Maintenance (a)					
NE Treatment Plants:					
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton					
2	0.1230	S/Mcf	18,278		18,278
3	121.7136	S/Mcf/day	125,852		125,852
4	2.1156	S/Mcf	314,378		314,378
5	166.6477	S/Mcf/day	172,314		172,314
6	304.7666	S/1,000 lbs	578,740		578,740
7	322.4434	S/1,000 lbs	631,599		631,599
8			49,400		49,400
9			1,932,741	0	1,932,741
Total Treatment					
LTCP O&M Costs					
10	9,787,788	0.1200%	11,745		11,745
11	13,976,760	0.1200%	16,772		16,772
9			1,961,258	0	1,961,258
10			1,961,000	0	1,961,000
Total - Rounded					

(a) Based on investment in sewers serving Bensalem.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

ALLOCATION OF SEWER MAINTENANCE O&M TO TOWNSHIPS

Develop a ratio of total collection system (sewer mains) O&M divided by total collection system (sewer mains) investment and multiply the ratio by each respective township allocated sewer mains investment.

Total Collection System (Sewer Mains) O&M = \$1,000	71,992	Excludes SMIP & GARP
Total Collection System (Sewer Mains) Investment =	1,857,132	
Mains (a) = \$1,000	1,857,132	
FHL Interceptors = \$1,000	0	

Total - \$1,000	1,857,132	

(a) Includes Stormwater Investment.

Ratio = 3.88%

Use 3.80%

Adjusted O&M
 Expense

1 Abbington	1,379,000
2 Bensalem	1,961,000
3 Bucks County	10,216,000
4 Cheltenham	3,150,000
5 DELCORA	10,750,000
6 Lower Merion	2,813,000
7 Lower Moreland	754,000
8 Lower Southampton	2,379,000
9 Springfield (less W)	1,705,000
10 Springfield	282,000
11 Upper Darby	4,254,000

39,643,000

TABLE WH - 20

OPERATING EXPENSE ALLOCATED TO BUCKS COUNTY W&SA
Test Year 2026

Line No.	COST COMPONENT	(1) Allocated Investment \$	(2) x	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$
	Collection System:	Splhallo-37				
1	Sewer Maintenance (a)	1,566,000	x	59,508	0	59,508
2	Direct to Bucks County			0		
	NE Treatment Plants:	Somallo-40				
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton					
3	Volume	0.1230	S/Mcf	929,100 Mcf	114,279	114,279
4	Capacity	121.7136	S/Mcf/day	6,556 Mcf/day	797,954	797,954
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton					
5	Volume	2.1156	S/Mcf	929,100 Mcf	1,965,604	1,965,604
6	Capacity	166.6477	S/Mcf/day	6,556 Mcf/day	1,092,542	1,092,542
7	Suspended Solids	304.7666	S/1,000 lbs	10,201 1,000 lbs	3,108,994	3,108,994
8	BOD	322.4434	S/1,000 lbs	9,492 1,000 lbs	3,060,678	3,060,678
9	Customer Costs			16,200		16,200
10	Total Treatment			10,215,759	0	10,215,759
	LTCP O&M Costs	System Annual Cost	Allocation			
11	Amortization of SMIP/GARP Expenses (b)	9,787,788	0.0000%	0		0
12	LTCP O&M	13,976,760	0.0000%	0		0
13	Total			10,215,759	0	10,215,759
14	Total - Rounded			10,216,000	0	10,216,000

(a) Based on investment in sewers serving Bucks County.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 21

OPERATING EXPENSE ALLOCATED TO CHELTENHAM TOWNSHIP
Test Year 2026

Line No.	(1) Allocated Investment \$	(2) x	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$
COST COMPONENT					
Collection System:					
1	522,000		19,836	0	19,836
Sewer Maintenance (a)					
NE Treatment Plants:					
Retail and Cheltenham					
2	0.1230	S/Mcf	NA Mcf	0	0
3	121.7136	S/Mcf/day	NA Mcf/day	0	0
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton					
4	2.1156	S/Mcf	394,000 Mcf	833,546	833,546
5	166.6477	S/Mcf/day	2,803 Mcf/day	467,114	467,114
6	304.7666	S/1,000 lbs	2,628 1,000 lbs	800,848	800,848
7	322.4434	S/1,000 lbs	2,262 1,000 lbs	729,281	729,281
8			33,700		33,700
9			2,884,325	0	2,884,325
LTCP O&M Costs					
		System Annual Cost	Allocation		
10		9,787,788	1.120000%	109,623	109,623
11		13,976,760	1.120000%	156,540	156,540
12				3,150,488	3,150,488
13				3,150,000	3,150,000

(a) Based on investment in sewers serving Cheltenham.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 24

OPERATING EXPENSE ALLOCATED TO LOWER MORELAND TOWNSHIP

Test Year 2026

Line No.	COST COMPONENT	(1) Allocated Investment \$	(2) x	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$	
Collection System:							
1	Sewer Maintenance (a)	705,000	x	3.80%	26,790	0	26,790
NE Treatment Plants:							
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton							
2	Volume	0.1230	\$/Mcf	70,800 Mcf	8,708		8,708
3	Capacity	121.7136	\$/Mcf/day	518 Mcf/day	63,048		63,048
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton							
4	Volume	2.1156	\$/Mcf	70,800 Mcf	149,784		149,784
5	Capacity	166.6477	\$/Mcf/day	518 Mcf/day	86,324		86,324
6	Suspended Solids	304.7666	\$/1,000 lbs	706 1,000 lbs	215,286		215,286
7	BOD	322.4434	\$/1,000 lbs	524 1,000 lbs	169,005		169,005
8	Customer Costs				20,700		20,700
9	Total Treatment				739,645	0	739,645
LTCP O&M Costs							
			System Annual Cost	Allocation			
10	Amortization of SMIP/GARP Expenses (b)		9,787,788	0.060000%	5,873		5,873
11	LTCP O&M		13,976,760	0.060000%	8,386		8,386
12	Total Annual Operating Expense				753,904	0	753,904
13	Total - Rounded				754,000	0	754,000

(a) Based on investment in sewers serving Lower Moreland.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 25

OPERATING EXPENSE ALLOCATED TO LOWER SOUTHAMPTON TOWNSHIP
Test Year 2026

Line No.	COST COMPONENT	(1) Allocated Investment \$	(2) x	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$
1	Sewer Maintenance (a)	10,220,000		388,360	0	388,360
	NE Treatment Plants: Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton	Operating Expense Per Unit Somallo-40	Test Yr. No. of Units Units-2			
2	Volume	0.1230	\$/Mcf	272,500 Mcf		33,518
3	Capacity	121.7136	\$/Mcf/day	1,394 Mcf/day		169,669
4	Volume	2.1156	\$/Mcf	272,500 Mcf		576,501
5	Capacity	166.6477	\$/Mcf/day	1,394 Mcf/day		232,307
6	Suspended Solids	304.7666	\$/1,000 lbs	1,515 1,000 lbs		461,742
7	BOD	322.4434	\$/1,000 lbs	1,436 1,000 lbs		463,024
8	Customer Costs			16,200	0	16,200
9	Total Treatment			2,341,321	0	2,341,321
	LTCP O&M Costs		System Annual Cost Allocation			
10	Amortization of SMIP/GARP Expenses (b)		9,787,788	0.16000%	15,660	15,660
11	LTCP O&M		13,976,760	0.16000%	22,363	22,363
12	Total Annual Operating Expense			2,379,344	0	2,379,344
13	Total - Rounded			2,379,000	0	2,379,000

(a) Based on investment in sewers serving Lower Southampton.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 22

OPERATING EXPENSE ALLOCATED TO DELCORA
Test Year 2026

Line No.	COST COMPONENT	(1) Allocated Investment \$ Splallo-38	(2) Operating Expense Per Unit Somallo-40	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$	Operating Expense Per Unit
	Sewer Maintenance	0	x 3.80%	0	0	0	
	SW Treatment Plants: Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor, and Upper Darby)		Test Yr. No. of Units Units-2				Operating Expense Per Unit
1	Volume	2.0099	\$/Mcf	2,136,524		2,136,524	2.0099
2	Capacity	127,8526	\$/Mcf/day	1,712,202		1,712,202	127,8526
3	Suspended Solids	292.7254	\$/1,000 lbs	3,573,183		3,573,183	292.7254
4	BOD	304.1762	\$/1,000 lbs	3,235,337		3,235,337	304.1762
5	Customer Costs			43,000		43,000	
6	Total Treatment			10,700,246	0	10,700,246	
	LTCP O&M Costs		System Annual Cost Allocation				
7	Amortization of SMIP/GARP Expenses (a)		9,787,788	0.21000%	20,554	20,554	
8	LTCP O&M		13,976,760	0.21000%	29,351	29,351	
9	Total Annual Operating Expense			10,750,151	0	10,750,151	
10	Total - Rounded			10,750,000	0	10,750,000	

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 26

OPERATING EXPENSE ALLOCATED TO SPRINGFIELD (EXCLUDING WYNDMOOR) TOWNSHIP
 Test Year 2026

Line No.	COST COMPONENT	(1) Allocated Investment \$	(2) x	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$
1	Sewer Maintenance (a)	768,000		29,184	0	29,184
	Collection System:	Sptallo-33				
	Central Schuylkill Pump Station Retail and Springfield (excluding Wyndmoor)	Operating Expense Per Unit Somallo-40	Test Yr. No. of Units Units-2			
2	Volume	0.0149	\$/Mcf	1,924		1,924
3	Capacity	28.0868	\$/Mcf/day	16,431		16,431
	SW Treatment Plants:					
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby					
4	Volume	2.0099	\$/Mcf	259,478		259,478
5	Capacity	127.8526	\$/Mcf/day	74,794		74,794
6	Suspended Solids	292.7254	\$/1,000 lbs	615,218		615,218
7	BOD	304.1762	\$/1,000 lbs	618,955		618,955
8	Customer Costs			27,200		27,200
9	Total Treatment			1,643,184	0	1,643,184
	LTCP O&M Costs					
			System Annual Cost	Allocation		
10	Amortization of SMIP/GARP Expenses (a)		9,787,788	0.26000%	25,448	25,448
11	LTCP O&M		13,976,760	0.26000%	36,340	36,340
12	Total Annual Operating Expense				0	1,704,972
13	Total - Rounded			1,705,000	0	1,705,000

(a) Based on investment in sewers serving Springfield (excl. Wyndmoor).

Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

TABLE WH - 23

OPERATING EXPENSE ALLOCATED TO LOWER MERION TOWNSHIP
Test Year 2026

Line No.	COST COMPONENT	(1) Allocated Investment \$		(2) x	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$
	Collection System:	Sptalco-30					
1	Sewer Maintenance (a)	1,808,000		3.80%	68,704	0	68,704
	Neill Drive Pump Station Retail and Lower Merion	Operating Expense Per Unit Somallo-40		Test Yr. No. of Units Units-2			
2	Volume	0.2122	\$/Mcf	11,700 Mcf	2,483		2,483
3	Capacity	552.4324	\$/Mcf/day	115 Mcf/day	63,530		63,530
	SW Treatment Plants: Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby						
4	Volume	2.0099	\$/Mcf	299,900 Mcf	602,769		602,769
5	Capacity	127.8526	\$/Mcf/day	2,788 Mcf/day	356,453		356,453
6	Suspended Solids	292.7254	\$/1,000 lbs	3,040 1,000 lbs	889,951		889,951
7	BOD	304.1762	\$/1,000 lbs	2,550 1,000 lbs	775,614		775,614
8	Customer Costs				53,900		53,900
9	Total Treatment				2,813,404	0	2,813,404
	LTCP O&M Costs			System Annual Cost Allocation			
10	Amortization of SMIP/GARP Expenses (a)			9,787,788	0.0000%	0	0
11	LTCP O&M			13,976,760	0.0000%	0	0
12	Total Annual Operating Expense				2,813,404	0	2,813,404
13	Total - Rounded				2,813,000	0	2,813,000

(a) Based on investment in sewers serving Lower Merion.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 28

OPERATING EXPENSE ALLOCATED TO UPPER DARBY TOWNSHIP
Test Year 2026

Line No.	COST COMPONENT	(1) Allocated Investment \$	(2) x	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$
1	Sewer Maintenance (a)	723,000	x	27,474	0	27,474
	SW Treatment Plants: Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby					
		Operating Expense Per Unit Somallo-40	Test Yr. No. of Units Units-2			
2	Volume	2.0099	\$/Mcf	455,600 Mcf		915,710
3	Capacity	127,8526	\$/Mcf/day	3,094 Mcf/day		395,576
4	Suspended Solids	292.7254	\$/1,000 lbs	5,401 1,000 lbs		1,580,962
5	BOD	304.1762	\$/1,000 lbs	3,866 1,000 lbs		1,175,936
6	Customer Costs			13,800		13,800
7	Total Treatment			4,109,458	0	4,109,458
	LTCP O&M Costs					
				System Annual Cost	Allocation	
8	Amortization of SMIP/GARP Expenses (a)			9,787,788	0.61000%	59,706
9	LTCP O&M			13,976,760	0.61000%	85,258
10	Total Annual Operating Expense			4,254,422	0	4,254,422
11	Total - Rounded			4,254,000	0	4,254,000

(a) Based on investment in sewers serving Upper Darby.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE WH - 27

OPERATING EXPENSE ALLOCATED TO SPRINGFIELD (INCLUDING WYNDMOOR) TOWNSHIP
 Test Year 2026

Line No.	COST COMPONENT	(1) Allocated Investment \$		(2)	(3) Allocated Operating Expense \$	(4) Adjustment for Contract \$	(5) Total Adjusted Operating Expense \$
	Collection System:	Splallo-35					
1	Sewer Maintenance (a)	331,000	x	3.80%	12,578	0	12,578
	SE Treatment Plants:	Somallo-40		Test Yr. No. of Units Units:2			
	Retail, Springfield (Wyndmoor)						
2	Volume	3,2928	\$/Mcf	18,900 Mcf	62,234		62,234
3	Capacity	358,5708	\$/Mcf/day	167 Mcf/day	59,881		59,881
4	Suspended Solids	515,8323	\$/1,000 lbs	184 1,000 lbs	94,777		94,777
5	BOD	297,3738	\$/1,000 lbs	152 1,000 lbs	45,250		45,250
6	Customer Costs				7,700		7,700
7	Total				282,420	0	282,420
8	Total - Rounded				282,000	0	282,000

(a) Based on investment in sewers serving Springfield (incl. Wyndmoor).

Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

If changes are made to range SUMMARY, transfer changes to range SUMMARY in File RETAIL.

**SUMMARY OF OPERATION AND MAINTENANCE EXPENSE
 ALLOCATED TO CONTRACT CUSTOMERS**

Line No.	Abington \$	Bensalem \$	Bucks County \$	Cheltenham \$	Lower Moreland \$	Lower Southampton \$	DELCORA \$	Lower Merion \$	Springfield w/o Wyndmoor \$	Upper Darby \$	Springfield (Wyndmoor) \$	Total \$
	Somallo-41	Somallo-42	Somallo-44	Somallo-45	Somallo-46	Somallo-47	Somallo-48	Somallo-50	Somallo-49	Somallo-51	Somallo-52	
COLLECTION SYSTEM												
Sewer Maintenance												
1	28,408	53,925	59,508	129,459	32,663	404,020	20,554	68,704	54,632	87,180	12,578	951,631
All Customers - Capacity (Includes SMIP/GARP and LTCP)												
2												0
Inlet Cleaning												
3												0
Retail - Storm Capacity												
4								2,483	1,924			4,407
Pumping Stations												
5			0					63,530	16,431			79,961
Total Volume												
6	13,977	16,772	0	156,540	8,386	22,363	29,351	0	36,340	85,258		368,987
LTCP O&M												
7	42,385	70,697	59,508	285,999	41,049	426,383	49,905	134,717	109,327	172,438	12,578	1,404,986
Total Collection System												
8	42,000	71,000	60,000	286,000	41,000	426,000	50,000	135,000	109,000	172,000	13,000	1,405,000
Total Coll. System Rounded to \$1,000												
WATER POLLUTION CONTROL PLANTS												
Northeast Plant:												
Retail and Cheltenham												
9				0								0
Volume												
10				0								0
Capacity												
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton												
11	13,592	18,278	114,279		8,708	33,518						188,375
Volume												
12	102,726	125,852	797,954		63,048	169,669						1,259,249
Capacity												
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton												
13	233,774	314,378	1,965,604	833,546	149,784	576,501						4,073,587
Volume												
14	140,651	172,314	1,092,542	467,114	86,324	232,307						2,191,252
Capacity												
15	371,346	578,740	3,108,994	800,848	215,286	461,742						5,536,956
Suspended Solids												
16	460,889	631,599	3,060,678	729,281	169,005	463,024						5,514,476
BOD												
17	1,322,978	1,841,161	10,140,051	2,830,789	692,155	1,936,761	0	0	0	0	0	18,763,895
Total Northeast Plant												
Southwest Plant:												
Retail												
18												
Volume												
19												
Capacity												
Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby												
20							2,136,524	602,769	259,478	915,710		3,914,481
Volume												
21							1,712,202	356,453	74,794	395,576		2,539,025
Capacity												
22							3,573,183	889,951	615,218	1,580,962		6,659,314
Suspended Solids												
23							3,235,337	775,614	618,955	1,175,936		5,805,842
BOD												
24	0	0	0	0	0	0	10,657,246	2,624,787	1,568,445	4,068,184	0	18,918,662
Total Southwest Plant												
Southeast Plant:												
Retail and Springfield (Wyndmoor)												
25											62,234	62,234
Volume												
26											59,881	59,881
Capacity												
27											94,777	94,777
Suspended Solids												
28											45,250	45,250
BOD												
29	0	0	0	0	0	0	0	0	0	0	262,142	262,142
Total Southeast Plant												
30	1,322,978	1,841,161	10,140,051	2,830,789	692,155	1,936,761	10,657,246	2,624,787	1,568,445	4,068,184	262,142	37,944,699
Total Water Pollution Control Plants												
31	1,323,000	1,841,000	10,140,000	2,831,000	692,000	1,937,000	10,657,000	2,625,000	1,568,000	4,068,000	262,000	37,944,000
Total WPCP Rounded to \$1,000												
32	13,800	49,400	16,200	33,700	20,700	16,200	43,000	53,900	27,200	13,800	7,700	295,600
CUSTOMER COSTS												
33	14,000	49,000	16,000	34,000	21,000	16,000	43,000	54,000	27,000	14,000	8,000	296,000
Customer Costs Rounded to \$1,000												
34	1,379,163	1,961,258	10,215,759	3,150,488	753,904	2,379,344	10,750,151	2,813,404	1,704,972	4,254,422	282,420	39,645,285
Total Allocated O&M												
35	1,379,000	1,961,000	10,216,000	3,150,000	754,000	2,379,000	10,750,000	2,813,000	1,705,000	4,254,000	282,000	39,643,000
Total Rounded From Somallo-44												
SMIP/GARP												

Schedule BV-2: Table 7-6

OPERATION AND MAINTENANCE EXPENSE ALLOCATED TO RETAIL SERVICE CUSTOMERS TEST YEAR 2026

Line No.	(1) Total Operation & Maintenance Expense \$1,000	(2) Less Interest Income \$1,000	(3) Less State and Federal Grants (a) \$1,000	(4) Net Operation and Maintenance Expense \$1,000 Somallo-39	(5) Less Operation and Maintenance Expense Allocated to Contract Retail Service \$1,000 Somallo-53 Somallo-41	(6) Operation and Maintenance Expense Allocated to Retail Service \$1,000 (4)-(5)	(5) Less Retail Operation & Maintenance Expense Deductions: Other Operating Revenue \$1,000 Somallo-55 on Col. (3)	(5) Net Operation and Maintenance Expense To Be Allocated To Retail Service \$1,000 (6)-(7)	Breakdown of Wholesale Allocation		
									O&M Expense Deductions		
									Total Operation & Maintenance Expense \$1,000	Less Interest Income \$1,000	Less State and Federal Grants (a) \$1,000
COLLECTION SYSTEM											
Sewer Maintenance											
1	86,992	602	0	86,390	951	85,439	2,562	82,877	958	7	(0)
Inlet Cleaning											
2	23,231	161	0	23,070		23,070	692	22,378	0	0	0
Neill Drive Pumping Station											
Retail and Lower Merion											
3	13	0	0	13	2	11	0	11	2	0	0
4	205	1	0	204	64	140	4	136	64	0	0
Central Schuylkill Pumping Station											
Retail and Springfield (excl. Wyndmoor)											
5	51	0	0	51	2	49	1	48	2	0	0
6	625	4	0	621	16	605	18	587	16	0	0
All Other Pumping Stations											
Retail											
7	4,687	32	0	4,655		4,655	140	4,515	0	0	0
8	22,996	159	0	22,837		22,837	685	22,152	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0
Direct to Bucks County											
10	47,974	332	0	47,642	369	47,273	1,418	45,855	372	3	(0)
11	186,774	1,291	0	185,483	1,404	184,079	5,520	178,559	1,414	10	(0)
Total Collection Systems											
WATER POLLUTION CONTROL PLANTS											
Northeast Plant:											
Retail and Cheltenham											
12	0	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0	0	0
Capacity											
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton											
14	765	5	14	746	188	558	17	541	193	1	4
15	4,882	34	89	4,759	1,259	3,500	105	3,395	1,292	9	24
Capacity											
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton											
16	17,790	123	323	17,344	4,074	13,270	398	12,872	4,179	29	76
17	9,031	62	164	8,805	2,191	6,614	198	6,416	2,247	15	41
18	33,174	229	602	32,343	5,537	26,806	804	26,002	5,679	39	103
19	27,393	189	497	26,707	5,514	21,193	636	20,557	5,656	39	103
BOD											
Southwest Plant:											
Retail											
20	85	1	2	82	0	82	2	80	0	0	0
21	811	6	15	790	0	790	24	766	0	0	0
Capacity											
Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby											
22	18,544	128	337	18,079	3,914	14,165	425	13,740	4,015	28	73
23	7,603	53	138	7,412	2,539	4,873	146	4,727	2,604	18	47
24	24,073	167	437	23,469	6,659	16,810	504	16,306	6,830	47	124
25	16,361	113	297	15,951	5,806	10,145	304	9,841	5,955	41	108
BOD											
Southeast Plant:											
Retail and Springfield (Wyndmoor)											
26	13,185	91	239	12,855	62	12,793	384	12,409	64	0	1
27	9,254	64	168	9,022	60	8,962	269	8,693	62	0	1
28	15,991	111	290	15,590	95	15,495	465	15,030	97	1	2
29	5,924	41	108	5,775	45	5,730	172	5,558	46	0	1
BOD											
30	204,866	1,417	3,720	199,729	37,943	161,786	4,853	156,933	38,919	269	707
Total Water Pollution Control Plants											

CUSTOMER COSTS												
All Customers												
31	Equivalent Bills	35,730	247	0	35,483	228	35,255	1,057	34,198	230	2	(0)
Equivalent Meters												
32	Industrial Waste Unit	4,323	30	0	4,293	68	4,225	127	4,098	68	0	(0)
33	Other	5,286	37	0	5,249		5,249	157	5,092	0	0	0
34	Warranty Program (Retail Customers with ≤2" meters)	0	0	0	0		0	0	0			
35	Excess Strength Wastewater - Direct	2,130	15	0	2,115		2,115	63	2,052	0	0	0
36	Stormwater - Direct	0	0	0	0		0	0	0	0	0	0
37	Total Customer Costs	47,469	329	0	47,140	296	46,844	1,404	45,440	298	2	(0)
38	Total Operation and Maintenance Expense	439,110	3,037	3,720	432,353	39,643	392,710	11,777	380,933	40,630	281	707
					432,353	39,643	392,710	11,777	380,933			
					432,353	39,643	392,710	11,777	420,576			

File: SCOS25_26_ver1.xls		Philadelphia Water Department (PWD)						CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE						Test Year	2026	Budget Yr	2025
MISCREV - Misc Revenue Adjustments		P.N. 135647,0100						February 24, 2025 8:33 p.m.									
	Prior to FY 2025 Not Included		2025 \$	2026 \$	2027 \$	2028 \$	2029 \$	2030 \$	Future Years Beyond Projection Period								
	2025 \$	2026 \$							2031 \$	2032 \$	2033 \$	2034 \$	2035 \$	2036 \$	2037 \$	2038 \$	
Other Operating Revenue - Wholesale Related	0	0	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790	3,719,790
Other Operating Revenue - Total	0	0	15,432,254	15,497,141	15,447,922	15,404,855	15,379,192	15,353,701	15,330,764	15,307,992	15,285,367	15,273,274	15,257,331	15,243,882	15,233,331	15,226,943	15,226,943
Interest on Op Funds	0	0	2,756,000	3,037,000	3,332,000	3,796,000	4,342,000	4,842,000	5,400,000	6,000,000	6,600,000	7,200,000	7,800,000	8,400,000	9,000,000	9,600,000	10,200,000

SCOS25_26.XLS

RETCOS

The "Retcos" worksheet develops unit costs of service and allocates the retail cost of service among retail customer types. It summarizes the allocated cost of service for contract customers, and it summarizes the cost of providing stormwater treatment.

Range	Description	Page Number	Table
REIndex	Index	Retcos-1	
WWUnits	Units Of Wastewater Service	Retcos-2	
TOTOM	Total Contract and Retail O&M	Retcos-3	
DEPR	Test Year Depreciation	Retcos-4	
COLLSYS	Allocation Of Costs Between Sanitary and Stormwater	Retcos-5	
CONTRTPLN	Depreciable Plant Allocable To Contract Customers	Retcos-6	
RTLDPPLNT	Determination Of Depreciable Plant Allocable To Retail Service	Retcos-7	
WWUCOS	Unit Costs Of Retail Wastewater Service	Retcos-8	Schedule BV-2: Table 7-18
ICROR	Inside City Rate Of Return	Retcos-9	
LUMPSUM	Annual Lump Sum Costs For Sewer Maintenance, Customer Related Costs, And Capital Costs	Retcos-10	
CTRCTCOS	Summary Of Allocated Cost Of Service for Contract Customers	Retcos-11	Schedule BV-2: Table 7-17 [Line 1]
RTLCC	Allocation Of O&M Expense To Retail Service - Customer Costs	Retcos-12	
RTLPLNT	Allocation Of O&M Expense To Retail Service - Plant	Retcos-13	
RTLII	Allocated Infiltration/Inflow Costs for Inside City Retail Service	Retcos-14	Schedule BV-2: Table 7-20
RTLCCALLO	Allocation Of Capital Costs To Retail Service	Retcos-15	
RLCOS	Retail Cost Of Service	Retcos-16	
RLCOSSUM	Retail Cost Of Service Summary	Retcos-17	
XXXXX	PAGE NOT IN USE	Retcos-18	
RLCOLL	Allocation Of O&M Expense To Retail Service - Collection System	Retcos-19	
GSCOS	Residential Excluding Senior Citizens Cost Of Service	Retcos-20	Schedule BV-2: Table 7-19 [Line 1]
XXXXX	PAGE NOT IN USE	Retcos-21	
RLSINVES1	Retail Sewer Investment And Annual Costs Related To Sanitary Wastewater And Storm Water Functions	Retcos-22	
RTLPINVES1	Plant Investment Allocated To Retail Service Customers	Retcos-23	Schedule BV-2: Table 7-13
CONTINV	DELCORA Contributed Investment	Retcos-24	
SWCOS	Storm Water Cost Summary	Retcos-25	Schedule BV-2: Table 7-21

This table is designed to calculate Water Treatment Plant Sludge for each year of the study period
 Whenever revenue requirements are changed, the "Update Table" macro button will need to be invoked several times in order for the fiscal year sludge calculations to stabilize and remain unchanged. For example, if the test year is the second year of the study period, the "Update Table" macro button will need to be invoked at least four times until the sludge value for that test year stops changing. It is suggested that the "Update Table" macro button be invoked until all years stabilize.
 NOTE: For the macro to operate properly, there must be positive beginning values for Water Treatment Plant Sludge below. If ERR is in the row below, the macro will not work. Replace ERR with a reasonable value, and the macro should work. **The linked Financial Plan & WCOS model files must be opened to run the macro**
 After running the macro, copy the Water Treatment Plant Sludge values to the Previous Iteration's Values line. Do the same with O&M values.

Update Table	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	Test Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
O&M Portion of Line Below	13,145,541	14,587,713	15,342,519	16,031,569	17,458,685	18,097,262	19,205,255	19,923,638	20,832,594	21,787,620	22,762,716	23,694,664	25,255,802	26,161,647	26,365,367	14,587,713
Water Treatment Plant Sludge	17,029,950	18,946,626	20,111,801	21,221,934	23,541,661	24,857,362	26,775,493	28,036,250	29,642,858	31,457,316	33,399,746	35,266,037	38,079,693	39,651,052	39,899,035	
SW Allocation	38.6%	38.7%	39.5%	39.6%	39.9%	40.2%	40.4%	40.5%	40.6%	40.9%	41.1%	41.3%	40.7%	40.8%	40.7%	38.7%

Table last updated: Sunday, February 2, 2025 - 5:28:30 PM

Previous Allocations	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
O&M Portion of Line Below	13,145,541	14,587,713	15,342,519	16,031,569	17,458,685	18,097,262	19,205,255	19,923,638	20,832,594	21,787,667	22,762,716	23,694,664	25,256,003	26,161,816	26,365,409
Water Treatment Plant Sludge	17,029,950	18,946,626	20,111,801	21,221,934	23,541,661	24,857,362	26,775,493	28,035,778	29,642,524	31,456,914	33,399,473	35,265,634	38,079,415	39,651,128	39,899,035
SW Allocation	38.6%	38.7%	39.5%	39.6%	39.9%	40.2%	40.4%	40.5%	40.6%	40.9%	41.1%	41.3%	40.7%	40.8%	40.7%

Customer Type	Test Year Mcf	Capacity Flow Rate			Strength		Equivalent Bills	Customer Equivalent Meters	Equivalent Service	Bills
		Collection System Mcf/day	Pumping and Treatment Mcf/day	Suspended Solids 1,000 lbs	BOD 1,000 lbs					
	<u>Units-6</u>	<u>Units-6</u>	<u>Units-6</u>	<u>Units-6</u>	<u>Units-6</u>	<u>Units-6</u>	<u>Units-6</u>	<u>Units-6</u>	<u>Units-6</u>	<u>Units-6</u>
Residential	2,730,626	29,923	11,222	51,117	51,117	5,244,033	468,409	436,721	5,215,872	
Commercial	1,614,240	17,690	6,634	30,219	30,219	526,614	110,466	38,642	446,772	
Industrial	69,447	761	285	1,300	1,300	15,079	4,182	1,085	11,988	
Public Utilities	13,612	149	56	255	255	4,181	1,552	222	2,628	
Senior Citizens	114,941	1,260	472	2,152	2,152	266,310	22,214	22,193	266,292	
Wastewater Only	61,527	674	253	1,152	1,152	1,527	505	71	876	
Groundwater	204,843	4,490	1,403	895	128	0	0	0	0	
Surcharge	0	0	0	2,171	13,708	0	0	0	0	
Housing Authority	132,357	1,450	544	2,478	2,478	69,092	9,041	5,521	65,316	
Charities & Schools	134,641	1,476	553	2,520	2,520	32,183	12,479	1,392	18,828	
Hospital/University	107,720	1,180	443	2,017	2,017	4,300	2,412	62	1,392	
Hand Billed	218,809	2,398	899	4,096	4,096	7,985	4,459	89	2,376	
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	
Water Treatment Plant Sludge	292,800	3,209	1,203	24,770	0	0	0	0	0	
Fire Meters	1,323	15	5	25	25	120	10	10	120	
Scheduled (Flat Rate)	15	0	0	0	0	60	5	5	60	
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	
Subtotal Retail Sanitary	5,696,900	64,675	23,972	125,167	111,167	6,171,484	635,734	506,013	6,032,520	
II	11,508,100	252,233	78,823	50,254	7,179					
Total Retail Service	17,205,000	316,908	102,795	175,421	118,346	6,171,484	635,734	506,013	6,032,520	
Contract Service:	<u>Units-13</u>	<u>Units-13</u>	<u>Units-13</u>	<u>Units-13</u>	<u>Units-13</u>					
Sanitary	3,786,000	32,755	32,755	40,637	36,275					
II	106,000	420	420	463	66					
Total	3,892,000	33,175	33,175	41,100	36,341					
Total System	21,097,000	350,083	135,970	216,521	154,687					

(a) Adjusted to exclude 5% not entering sewers.

**OPERATION AND MAINTENANCE EXPENSE ALLOCATED TO
RETAIL SERVICE CUSTOMERS**

Test Year 2026

Line No.	(1) Net Operation & Maintenance Expense \$1,000 <u>Somallo-54</u>	(2) Operation and Maintenance Expense Allocated to Contract Service \$1,000 <u>Somallo-54</u>	(3) Operation and Maintenance Expense Allocated to Retail Service \$1,000	(4) Retail O&M Expense Deductions - Other Operating Revenue \$1,000 Prorate on Col. (3) <u>Somallo-54</u>	(5) Net O&M Expense To Be Allocated To Retail Service \$1,000	
COLLECTION SYSTEM						
Sewer Maintenance						
1	All Customers - Capacity	86,390	951	85,439	2,562	82,877
Inlet Cleaning						
2	Retail - Storm Capacity	23,070	0	23,070	692	22,378
Neill Drive Pumping Station						
Retail and Lower Merion						
3	Total Volume	13	2	11	0	11
4	Total Capacity	204	64	140	4	136
Central Schuylkill Pumping Station						
Retail and Springfield (excl. Wyndmoor)						
5	Total Volume	51	2	49	1	48
6	Total Capacity	621	16	605	18	587
All Other Pumping Stations						
Retail						
7	Total Volume	4,655	0	4,655	140	4,515
8	Total Capacity	22,837	0	22,837	685	22,152
9	Direct to Bucks County	0	0	0	0	0
10	LTCP O&M	47,642	369	47,273	1,418	45,855
11	Total Collection Systems	185,483	1,404	184,079	5,520	178,559
WATER POLLUTION CONTROL PLANTS						
Northeast Plant:						
Retail and Cheltenham						
12	Volume	0	0	0	0	0
13	Capacity	0	0	0	0	0
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
14	Volume	746	188	558	17	541
15	Capacity	4,759	1,259	3,500	105	3,395
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
16	Volume	17,344	4,074	13,270	398	12,872
17	Capacity	8,805	2,191	6,614	198	6,416
18	Suspended Solids	32,343	5,537	26,806	804	26,002
19	BOD	26,707	5,514	21,193	636	20,557

Southwest Plant:						
Retail						
20	Volume	82	0	82	2	80
21	Capacity	790	0	790	24	766
Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby						
22	Volume	18,079	3,914	14,165	425	13,740
23	Capacity	7,412	2,539	4,873	146	4,727
24	Suspended Solids	23,469	6,659	16,810	504	16,306
25	BOD	15,951	5,806	10,145	304	9,841
Southeast Plant:						
Retail and Springfield (Wyndmoor)						
26	Volume	12,855	62	12,793	384	12,409
27	Capacity	9,022	60	8,962	269	8,693
28	Suspended Solids	15,590	95	15,495	465	15,030
29	BOD	5,775	45	5,730	172	5,558
30	Total Water Pollution Control Plants	199,729	37,943	161,786	4,853	156,933
CUSTOMER COSTS						
All Customers						
31	Equivalent Bills	35,483	228	35,255	1,057	34,198
Equivalent Meters						
32	Industrial Waste Unit	4,293	68	4,225	127	4,098
33	Other	5,249	0	5,249	157	5,092
34	Warranty Program (Retail Customers with ≤2" meters)	0	0	0	0	0
35	Excess Strength Wastewater - Direct	2,115	0	2,115	63	2,052
36	Stormwater - Direct	0	0	0	0	0
37	Total Customer Costs	47,140	296	46,844	1,404	45,440
Somalia-54						
38	Total Operation and Maintenance Expense	432,353	39,643	392,710	11,777	380,933
		432,353	39,643	392,710	11,777	380,933
						380,933 0 CHECK

TEST YEAR DEPRECIATION

Line No.	Cost Component	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Investment \$	Less Contrib. Plant \$	Land \$	Depreciable Plant \$	Annual Depreciation Rate \$	Annual Depreciation \$	Contrib. Plant \$1,000	Land \$1,000
		<u>Spitallo-24</u>	(7) * 1,000	(8) * 1,000	(1) - (2) - (3)		(4) * (5)	<u>Spitallo-44</u>	<u>Spitallo-44</u>
Collection System									
1	Sewers-Capacity	1,857,132,000	5,017,000	1,816,000	1,850,299,000	2.0%	37,006,000	5,017	1,816
2	Pumping Stations Capacity	23,170,000	190,000		22,980,000	2.5%	575,000	190	0
3	LTCP Investment	399,336,000	2,000		399,334,000	2.0%	7,987,000	2	0
4	Total Collection System	2,279,638,000	5,209,000	1,816,000	2,272,613,000		45,568,000	5,209	1,816
Water Pollution Control Plants									
Northeast Plant									
Retail, Abington, Bensalem, Bucks Cty. W&SA, Cheltenham, Lower Moreland, & Lower Southampton									
5	Volume	62,171,000	7,952,000	181,000	54,038,000			7,952	181
6	Capacity	30,763,000	3,707,000	89,000	26,967,000			3,707	89
7	Suspended Solids	127,597,000	8,214,000	371,000	119,012,000			8,214	371
8	BOD	108,916,000	12,381,000	316,000	96,219,000			12,381	316
9	Total Northeast Plant	329,447,000	32,254,000	957,000	296,236,000	2.5%	7,406,000	32,254	957
Southwest Plant									
Retail, DELCORA, Lower Merion, Springfield (excl. Wyndmoor), & Upper Darby									
10	Volume	77,173,000	28,493,000	224,000	48,456,000			28,493	224
11	Capacity	42,328,000	6,345,000	123,000	35,860,000			6,345	123
12	Suspended Solids	65,148,000	14,361,000	189,000	50,598,000			14,361	189
13	BOD	54,772,000	21,936,000	160,000	32,676,000			21,936	160
14	Total Southwest Plant	239,421,000	71,135,000	696,000	167,590,000	2.5%	4,190,000	71,135	696
Southeast Plant									
Retail & Springfield (Wyndmoor)									
15	Volume	56,555,000		2,687,000	53,868,000			0	2,687
16	Capacity	44,177,000		2,099,000	42,078,000			0	2,099
17	Suspended Solids	32,157,000		1,528,000	30,629,000			0	1,528
18	BOD	28,762,000		1,366,000	27,396,000			0	1,366
19	Total Southeast Plant	161,651,000		7,680,000	153,971,000	2.5%	3,849,000	0	7,680
20	Total Allocated Treatment Plants	730,519,000	103,389,000	9,333,000	617,797,000	2.5%	15,445,000	103,389	9,333
21	Total Allocated System Investment	3,010,157,000	108,598,000	11,149,000	2,890,410,000		61,013,000	108,598	11,149

Allocation of Collection System Investment in Mains to Sanitary and Stormwater

The estimated split of Retail Sewer Investment to Sanitary and Stormwater is based on the estimated unit costs associated with Sanitary and Stormwater Sewer Construction Costs.

	Total	Sanitary	Stormwater
Retail Sewer Investment (including LTCP Investment)	100%	36%	64%
	Retcos-6		
	\$2,227,934,000	\$802,056,200	\$1,425,877,800
	Retcos-4		
Less Land	\$1,816,000		
Retail Depreciable Sewer Investment	\$2,226,118,000	\$801,402,500	\$1,424,715,500

Allocation of O&M Expense to Sanitary and Stormwater

Retail Sewer Maintenance allocated to Sanitary and Stormwater based on ratio of dry weather and wet weather volume (40% to Sanitary and 60% to Stormwater).
Assign Inlet Cleaning O&M 100% to Stormwater.

	Total	Sanitary	Stormwater
Collection System	100%	40%	60%
	Retcos-3		
Retail Sewer Maintenance O&M - Capacity	\$82,877,000	\$33,150,800	49,726,200
	Retcos-2		
Inlet Cleaning O&M - Capacity	\$22,378,000		22,378,000
	Retcos-3		
LTCP O&M	\$45,855,000	18,342,000	27,513,000
Total Collection System	\$151,110,000	\$51,492,800	\$99,617,200
Equivalent Bills - All Customers			
Customer O&M - Equivalent Bills	This page \$34,198,301	This page \$20,967,000	This page \$13,231,301

Equivalent Bills - All Customers	Total \$	Sanitary Equiv. Bills \$	Stormwater Equiv. Bills \$
		Somallo-38	Somallo-38
Water Revenue Bureau	15,772,000	9,668,000	6,104,000
Joint Direct Expense			
CBIS	7,561,000	4,635,000	2,926,000
Other Joint Direct Expense			
Payment to Public Properties	0	0	
Meter Shop Class 200 - AMR	6,946	6,946	
Finance & Admin - Customer	854,308	523,691	330,617
Customer Affairs - Customer	1,308,047	801,833	506,214
Subtotal	25,502,301	15,635,470	9,866,831
Total Including Allocated A&G and Deduction of Other Operating Revenue Prorated on Subtotal Above	Retcos-3 34,198,301	20,967,000	13,231,301

Assigned to A&G (Not a direct customer cost)

AVERAGE TEST YEAR DEPRECIABLE PLANT ALLOCABLE TO CONTRACT CUSTOMERS

Line No.	Cost Component	(1) Total Investment \$	(2) Investment Allocated to Contract Service \$	(3) Investment to Be Allocated To Retail Service \$	(4) Contract Customer Land excl. Contributed Plant \$	(5) Contract Cust. Depreciable Plant incl. Contributed Plant \$	(6) Contributed Plant (incl. Land) \$	(7) Contract Customer Depreciable Plant \$	(8) Total Investment \$1,000	(9) Investment Allocated to Contract Service \$1,000	(10) Contract Customer Land excl. Contributed Plant \$1,000	(11) Contributed Plant (incl. Land) \$1,000	(12) Investment Allocated to Contract Service \$1,000
		(8) * 1,000	(9) * 1,000	(1) - (2)	(10) * 1,000	(2) - (4)	(11) * 1,000	(5) - (6)	Spitallo-45	Spitallo-45	Spitallo-45	Spitallo-45	Spitallo-45
1	Collection System												
	Sewers-Capacity	1,857,132,000	17,991,000	1,839,141,000		17,991,000	5,017,000	12,974,000	1,857,132	17,991		5,017	12,974
2	Pumping Stations Capacity	23,170,000	252,000	22,918,000		252,000	190,000	62,000	23,170	252		190	62
3	LTCP Investment	399,336,000	10,543,000	388,793,000		10,543,000	2,000	10,541,000	399,336	10,543		2	10,541
4	Total Collection System	2,279,638,000	28,786,000	2,250,852,000		28,786,000	5,209,000	23,577,000	2,279,638	28,786	0	5,209	23,577
	Water Pollution Control Plants												
	Northeast Plant												1,110
	Retail, Abington, Bensalem, Bucks Cty. W&SA, Cheltenham, Lower Moreland, & Lower Southampton												
5	Volume	62,171,000	17,314,000	44,857,000	38,700	17,275,300	7,952,000	9,323,300	62,171	17,314		7,952	17,314
6	Capacity	30,763,000	7,072,000	23,691,000	20,400	7,051,600	3,707,000	3,344,600	30,763	7,072		3,707	5,962
7	Suspended Solids	127,597,000	23,955,000	103,642,000	89,400	23,865,600	8,214,000	15,651,600	127,597	23,955		8,214	23,955
8	BOD	108,916,000	27,137,000	81,779,000	70,500	27,066,500	12,381,000	14,685,500	108,916	27,137		12,381	27,137
9	Total Northeast Plant	329,447,000	75,478,000	253,969,000	219,000	75,259,000	32,254,000	43,005,000	329,447	75,478	219	32,254	74,368
	Southwest Plant												
	Retail, DELCORA, Lower Merion, Springfield (excl. Wyndmoor), & Upper Darby												
10	Volume	77,173,000	32,957,000	44,216,000	72,100	32,884,900	28,493,000	4,391,900	77,173	32,957		28,493	32,957
11	Capacity	42,328,000	7,457,000	34,871,000	56,900	7,400,100	6,345,000	1,055,100	42,328	7,457		6,345	7,457
12	Suspended Solids	65,148,000	18,741,000	46,407,000	75,700	18,665,300	14,361,000	4,304,300	65,148	18,741		14,361	18,741
13	BOD	54,772,000	27,002,000	27,770,000	45,300	26,956,700	21,936,000	5,020,700	54,772	27,002		21,936	27,002
14	Total Southwest Plant	239,421,000	86,157,000	153,264,000	250,000	85,907,000	71,135,000	14,772,000	239,421	86,157	250	71,135	86,157
	Southeast Plant												
	Retail & Springfield (Wyndmoor)												
15	Volume	56,555,000	514,000	56,041,000	53,000	461,000		461,000	56,555	514	53		514
16	Capacity	44,177,000	246,000	43,931,000	0	246,000		246,000	44,177	246			246
17	Suspended Solids	32,157,000	197,000	31,960,000	0	197,000		197,000	32,157	197			197
18	BOD	28,762,000	152,000	28,610,000	0	152,000		152,000	28,762	152			152
19	Total Southeast Plant	161,651,000	1,109,000	160,542,000	53,000	1,056,000		1,056,000	161,651	1,109	53	0	1,109
20	Total Allocated Treatment Plants	730,519,000	162,744,000	567,775,000	522,000	162,222,000	103,389,000	58,833,000	730,519	162,744	522	103,389	161,634
21	Total Allocated System Investment	3,010,157,000	191,530,000	2,818,627,000	522,000	191,008,000	108,598,000	82,410,000	3,010,157	191,530	522	108,598	185,211

Determination of Depreciable Plant Allocable to Retail Service

Line No.	Cost Component	(1) Total Depreciable Plant \$ <u>Retcos-4</u>	(2) Depreciable Plant Allocable to Contract Cust. \$ <u>Splitallo-46</u>	(3) Net Depreciable Plant Allocable to Retail \$ (1) - (2)
	Collection System			
1	Sewers-Capacity	1,850,299,000	12,974,000	1,837,325,000
2	Pumping Stations Capacity	22,980,000	62,000	22,918,000
3	LTCP Investment	399,334,000	10,541,000	388,793,000
4	Total Collection System	2,272,613,000	23,577,000	2,249,036,000
	Water Pollution Control Plants			
	Northeast Plant			
	Retail, Abington, Bensalem, Bucks Cty, W&SA, Cheltenham, Lower Moreland, & Lower Southampton			
5	Volume	54,038,000	9,323,000	44,715,000
6	Capacity	26,967,000	3,345,000	23,622,000
7	Suspended Solids	119,012,000	15,652,000	103,360,000
8	BOD	96,219,000	14,685,000	81,534,000
9	Total Northeast Plant	296,236,000	43,005,000	253,231,000
	Southwest Plant			
	Retail, DELCORA, Lower Merion, Springfield (excluding Wyndmoor), & Upper Darby			
10	Volume	48,456,000	4,392,000	44,064,000
11	Capacity	35,860,000	1,055,000	34,805,000
12	Suspended Solids	50,598,000	4,304,000	46,294,000
13	BOD	32,676,000	5,021,000	27,655,000
14	Total Southwest Plant	167,590,000	14,772,000	152,818,000
	Southeast Plant			
	Retail & Springfield (Wyndmoor)			
15	Volume	53,868,000	461,000	53,407,000
16	Capacity	42,078,000	246,000	41,832,000
17	Suspended Solids	30,629,000	197,000	30,432,000
18	BOD	27,396,000	152,000	27,244,000
19	Total Southeast Plant	153,971,000	1,056,000	152,915,000
20	Total Allocated Treatment Plants	617,797,000	58,833,000	558,964,000
21	Total Allocated System Investment	2,890,410,000	82,410,000	2,808,000,000

Inside City Rate of Return: 3.88%
 Sewer Depr. Rate: 2.0%
 Trtmt Plant Depr. Rate: 2.5%
 Outside City Rate of Return: 7.5%

Schedule BV-2: Table 7-18

UNIT COSTS OF RETAIL WASTEWATER SERVICE
 Test Year 2026

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Collection System				Water Pollution Control Plants				Customer Costs				Industrial Waste Unit		
		Total	Pumping Station		Sanitary Sewers - Capacity	Storm Costs	Volume	Capacity	Suspended Solids	BOD	Meter Costs	Billing		Retail Customers	Direct Excess Strength	Stormwater
	Volume	Capacity	Capacity							Sanitary	Stormwater					
Total Units of Service																
1	Units		Mcf	Mcf/day	Mcf/day		Mcf	Mcf/day	1,000 lbs.	1,000 lbs.	Equivalent Meters	Equivalent Bills		Equivalent Meters	\$	
2	Quantity	Retcos-2	17,205,000	102,795	316,908		17,205,000	102,795	175,421	118,346	635,734	6,171,484		635,734		
Operation and Maintenance Expense																
3	Total Expense - \$	Retcos-3	4,574,000	22,875,400	51,492,800	99,617,200	39,642,000	23,997,000	57,337,968	35,956,000	5,092,000	20,967,000	13,231,301	4,098,000	2,052,000	0
4	Unit Expense - \$/unit		0.2659	222.5342	162.4850	2.3041	233.4452	326.8594	303.8222	8.0096	3.3974			6.4461		
Capital Costs																
5	Total Plant Investment - \$		2,818,627,000	22,918,000	802,056,200	1,425,877,800	145,114,000	102,493,000	182,009,000	138,159,000						
6	Unit Plant Investment - \$/unit			222.9486	2530.8803	8.4344	997.0621	1037.5560	1167.4206							
7	Depreciable Plant Investment - \$		2,808,000,000	22,918,000	801,402,500	1,424,715,500	142,186,000	100,259,000	180,086,000	136,433,000						
8	Unit Depreciable Plant Investment - \$/unit			222.9486	2528.8175	8.2642	975.3295	1026.5938	1152.8362							
9	Depreciation Expense - \$		59,069,400	572,800	16,028,100	28,494,300	3,554,700	2,506,500	4,502,200	3,410,800						
10	Unit Depreciation Expense - \$/unit			5.737	50.5764	24.3832	0.2066	24.3832	25.6648	28.8209						
Return on Investment																
11	Total Cost - \$		109,311,900	888,800	31,105,300	55,298,300	5,627,800	3,974,900	7,058,700	5,358,100						
12	Unit Cost (a) - \$/unit			8.6464	98.1524	38.6680	0.3271	38.6680	40.2384	45.2748						
13	Total Unit Capital Costs (Line 10 + Line 12) - \$/unit			14.2201	148.7288	63.0512	0.5337	63.0512	65.9032	74.0957						
14	Total Unit Costs (Line 4 + Line 13) - \$/unit		0.2659	236.7543	311.2138	2.8378	296.4964	392.7626	377.9179	8.0096	3.3974			6.4461		
	Total Retail Cost of Service		549,313,969	4,574,000	24,337,000	98,626,200	183,409,800	48,824,500	30,478,400	68,898,868	44,724,900	5,092,000	20,967,000	13,231,301	4,098,000	2,052,000

Check on Retail Return: (100)
 (a) Retail rate of return = 3.8782 %.

INSIDE CITY RATE OF RETURN

Line No.		(1) Contract Customer Investment \$	(2) Total System Investment \$	(3) Percent Return %	(4) Return \$
	Total System Net of Federal Grants and Collection System Assessments	Retcos-6	Retcos-6		
1	Collection System		2,279,638,000		
2	WPC Plants		730,519,000		
3	Total System		3,010,157,000	4.017045%	120,919,371 (a)
	Less Contract Customers				
4	Total Allocated Investment	191,530,000	191,530,000		0
5	Less Contributed Plant	108,598,000		Retcos-8	Retcos-11
6	Net Investment for Return	82,932,000		7.50%	6,193,125 Below 5,414,420
7	Contract Customers Management Fee				5,414,420
	Net to Retail Rate Base		2,818,627,000	3.878194%	109,311,826

(a) Calculation of total return:

COS = O&M + Annual Depreciation + Return		Retail \$	Contract \$	Total \$	Totals from This Page \$	Difference in Totals \$
COS =	583,561,525 LINKS	Retcos-12, Retcos-13				
O&M =	405,988,067 LINKS	Retcos-19	Retcos-11			
WTP Sludge O&M =	14,587,713	O&M	380,932,669	39,643,000	420,575,669	420,575,780 (111)
WTP Sludge Capital =	4,358,913	Depreciation	59,069,400	1,942,675	61,012,075	61,013,000 (925)
Annual Depr =	\$61,013,000	Return	109,311,900	6,193,125	115,505,025	120,919,371 74
Return = COS-	\$587,920,438	Mgmt Fee		5,414,420	5,414,420	
O&M Net Revenue Req-	(\$405,988,067)					
Ann Depr	(\$61,013,000)					
Return =	\$120,919,371					
	181,932,371					
	120,919,371					
		549,313,969		53,193,220	602,507,189	602,508,151 (962)

ANNUAL LUMP SUM COSTS FOR SEWER MAINTENANCE, CUSTOMER RELATED COSTS, AND CAPITAL COSTS FOR FACILITIES USED BY WHOLESALE CONTRACT CUSTOMERS

Line No.	Contract Customers	Depreciable Plant				Annual Lump Sum							Total Annual Lump Sum Cost	Land \$1,000	
		Allocated Investment		Collection System	Treatment and Pumping Investment Less Land	Sewer Maintenance Expense (c)	Customer Related Costs	SMIP/GARP	Depreciation Expense		Return on Investment				Lump Sum
		Collection System	Treatment and Pumping						Collection System	Treatment and Pumping	Collection System	Treatment and Pumping			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
		<u>Splitallo-40</u>	<u>Splitallo-40</u>	(1)	(2)-(12)	<u>Somallo-53</u>	<u>Somallo-53</u>		(b)	(b)	(b)	(b)	(5)+...+(10) Rounded		
1	Abington	889,000	5,446,000	889,000	5,430,000	42,000	14,000		17,780	135,750	66,675	408,450	685,000	16	
2	Bensalem (g)	1,589,000	9,727,000	1,589,000	9,699,000	71,000	49,000		9,580	3,350	35,925	10,050	179,000	28	
3	Bucks County (d)	1,566,000	32,352,000	1,566,000	32,258,000	60,000	16,000		0	239,225	0	717,675	1,033,000	94	
4	Cheltenham	4,995,000	13,692,000	4,995,000	13,652,000	286,000	34,000		99,900	341,300	374,625	1,026,900	2,163,000	40	
5	DELCORA (e)	839,000	49,283,000	839,000	49,139,000	50,000	43,000		16,740	233,125	62,775	699,375	1,105,000	144	
6	Lower Merion	1,618,000	15,416,000	1,618,000	15,372,000	69,000	54,000		(a)	(a)	(a)	(a)	123,000	44	
7	Lower Moreland	945,000	2,211,000	945,000	2,205,000	41,000	21,000		18,900	55,125	70,875	165,825	373,000	6	
8	Lower Southampton (f)	10,859,000	12,050,000	10,859,000	12,015,000	426,000	16,000		217,180	300,375	814,425	903,750	2,678,000	35	
9	Springfield (less Wyndmoor)	1,744,000	5,366,000	1,744,000	5,351,000	91,000	27,000		34,880	133,775	130,800	402,450	820,000	15	
10	Springfield (Wyndmoor)	331,000	1,109,000	331,000	1,056,000	13,000	8,000		6,620	26,400	24,825	83,175	162,000	53	
11	Upper Darby (g)	3,159,000	16,344,000	3,159,000	16,297,000	172,000	14,000		48,720	3,950	182,700	11,850	433,000	47	
12	Total	28,534,000	162,996,000	28,534,000	162,474,000	1,321,000	296,000	0	470,300	1,472,375	1,763,625	4,429,500	9,754,000	522	

L. Merion Pumping
Splitallo-40
190,000
15,416,000

Springfield(less Wyndmoor) 62,000
Springfield(less Wyndmoor) 5,366,000

(a) It is assumed that Lower Merion contributes their entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

(b) Collection System Annual Depreciation Rate: 2.0%
Trmt & Pumping Plant Annual Depreciation Rate: 2.5%
Township Customers Rate of Return: 7.50%

(c) Excludes \$0.0 Pumping Stations-Direct to Bucks County, \$66,000.0 Pumping Stations-Lower Merion volume and capacity costs recovered through volume and capacity rates, and \$18,000.0 Pumping Stations-Springfield (excl Wyndmoor) volume and capacity costs recovered through volume and capacity rates.

(d) Bucks County allocated rate base and depreciation based on assets in service after 6/30/2007.

(e) DELCORA allocated rate base and depreciation based on assets in service after 12/31/2010.

(f) Lower Southampton phased into Return and Depr over 18 years starting in FY 2007

(g) Bensalem and Upper Darby allocated rate base and depreciation based on assets in service after 6/30/2023.

SUMMARY OF ALLOCATED COST OF SERVICE FOR CONTRACT CUSTOMERS

Test Year 2026

Customer	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Allocated Investment	Allocated Depreciable Investment	O&M Expense	SMIP/GARP Expense	Depreciation Expense	Return on Investment	Allocated Cost of Service	O&M Expense	Lump Sum Costs
	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Retcos-10	Retcos-10	Somallo-53		Retcos-10	Retcos-10		(3)	Retcos-10
Abington	6,335,000	6,319,000	1,379,000		153,530	475,125	2,007,655	1,379,000	685,000
Bensalem	11,316,000	11,288,000	1,961,000		12,930	45,975	2,019,905	1,961,000	179,000
Bucks County	33,918,000	33,824,000	10,216,000		239,225	717,675	11,172,900	10,216,000	1,033,000
Cheltenham	18,687,000	18,647,000	3,150,000		441,200	1,401,525	4,992,725	3,150,000	2,163,000
DELCORA	50,122,000	49,978,000	10,750,000		249,865	762,150	11,762,015	10,750,000	1,105,000
Lower Merion	17,034,000	16,990,000	2,813,000		(a)		2,813,000	2,813,000	123,000
Lower Moreland	3,156,000	3,150,000	754,000		74,025	236,700	1,064,725	754,000	373,000
Lower Southampton	22,909,000	22,874,000	2,379,000		517,555	1,718,175	4,614,730	2,379,000	2,678,000
Springfield (less Wyndmoor)	7,110,000	7,095,000	1,705,000		168,655	533,250	2,406,905	1,705,000	820,000
Springfield (Wyndmoor)	1,440,000	1,387,000	282,000		33,020	108,000	423,020	282,000	162,000
Upper Darby	19,503,000	19,456,000	4,254,000		52,670	194,550	4,501,220	4,254,000	433,000
Total	191,530,000	191,008,000	39,643,000	0	1,942,675	6,193,125	47,778,800	39,643,000	9,754,000

(a) It is assumed that Lower Merion contribute their entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

ALLOCATION OF O&M EXPENSE TO RETAIL SERVICE - CUSTOMER COSTS

Line No.	Customer Type	Customer Costs												Total Retail Customer Cost O&M \$	
		Meter Costs		Sanitary Billing Costs		Stormwater Billing Costs		Industrial Waste Unit			Stormwater Direct		Warranty Program		
		Equivalent Meters	Cost \$	Equivalent Bills	Cost \$	Equivalent Bills	Cost \$	Equivalent Meters	Retail Customers \$	Direct \$	Equivalent Meters	Cost \$	Equivalent Service		Cost \$
		<u>Retcos-2</u>	<u>Retcos-8</u> x Col.(1)	<u>Retcos-2</u>	<u>Retcos-8</u> x Col.(3)	<u>Retcos-2</u>	<u>Retcos-8</u> x Col.(5)	<u>Retcos-2</u>	<u>Retcos-8</u> x Col.(7)	<u>Retcos-8</u>	<u>Retcos-2</u>	<u>Retcos-2</u>	<u>Retcos-8</u> x Col.(9)		
1	Residential	468,409	3,751,794	5,244,033	17,816,077			468,409	3,019,407				436,721	0	24,587,278
2	Commercial	110,466	884,788	526,614	1,789,118			110,466	712,075				38,642	0	3,385,981
3	Industrial	4,182	33,496	15,079	51,229			4,182	26,958				1,085	0	111,683
4	Public Utilities	1,552	12,431	4,181	14,205			1,552	10,004				222	0	36,640
5	Senior Citizens	22,214	177,925	266,310	904,762			22,214	143,194				22,193	0	1,225,881
6	Sewer Only	505	4,045	1,527	5,188			505	3,255				71	0	12,488
7	Groundwater	0	0	0	0			0	0				0	0	0
8	Surcharge	0	0	0	0			0	0	2,052,000			0	0	2,052,000
9	Housing Authority	9,041	72,415	69,092	234,733			9,041	58,279				5,521	0	365,427
10	Charities & Schools	12,479	99,952	32,183	109,339			12,479	80,441				1,392	0	289,732
11	Hospital/University	2,412	19,319	4,300	14,609			2,412	15,548				62	0	49,476
12	Hand Billed	4,459	35,715	7,985	27,128			4,459	28,743				89	0	91,586
13	xxxxxxxxxx	0	0	0	0			0	0				0	0	0
14	Water Treatment Plant Sludge	0	0	0	0			0	0				0	0	0
15	Private Fire Connections	10	80	120	408			10	64				10	0	552
16	Scheduled (Flat Rate)	5	40	60	204			5	32				5	0	276
17	xxxxxxxxxx	0	0	0	0			0	0				0	0	0
18	Subtotal	635,734	5,092,000	6,171,484	20,967,000	0	0	635,734	4,098,000	2,052,000	0	0	506,013	0	32,209,000
19	Infiltration and Inflow		0		0		0		0						0
20	Stormwater						13,231,301						0		13,231,301
21	Total Retail Service	635,734	5,092,000	6,171,484	20,967,000	0	13,231,301	635,734	4,098,000	2,052,000	0	0	506,013	0	45,440,301
22	Units Costs		<u>Retcos-8</u> \$8,0096		\$3,3974				\$6,4461					\$0,0000	
	Residential - Based on Unit Cost		3,751,769		17,816,078				3,019,411					0	
	Difference		25		(1)				(4)					0	
	Difference as a Percentage of Actual Allocation		0.00%		0.00%				0.00%						
	CHECK Units of Service	0		0				0					0		

ALLOCATION OF O & M EXPENSE TO RETAIL SERVICE

(1) (2) (3) (4) (5) (6) (7) (8) (9)

WPC Treatment Plant Allocation of O&M

Line No.	Customer Type	Annual Volume Mcf	Volume Cost \$	Capacity Units Mef/day	Capacity Cost \$	SS Units 1,000 lbs	SS Cost \$	BOD Units 1,000 lbs	BOD Cost \$	Total Retail WPC Plant O & M \$
		Retcos-2	Line 21 * Col.(1)	Retcos-2	Line 21 * Col.(3)	Retcos-2	Line 21 * Col.(5)	Retcos-2	Line 21 * Col.(7)	
1	Residential	2,730,626	6,291,635	11,222	2,619,722	51,117	16,708,072	51,117	15,530,479	41,149,908
2	Commercial	1,614,240	3,719,370	6,634	1,548,675	30,219	9,877,364	30,219	9,181,203	24,326,612
3	Industrial	69,447	160,013	285	66,532	1,300	424,917	1,300	394,969	1,046,431
4	Public Utilities	13,612	31,362	56	13,073	255	83,349	255	77,475	205,259
5	Senior Citizens	114,941	264,837	472	110,186	2,152	703,401	2,152	653,825	1,732,249
6	Sewer Only	61,527	141,764	253	59,062	1,152	376,542	1,152	350,003	927,371
7	Groundwater	204,843	471,979	1,403	327,524	895	292,539	128	38,889	1,130,931
8	Surcharge	0	0	0	0	2,171	709,571	13,708	4,164,650	4,874,221
9	Housing Authority	132,357	304,963	544	126,994	2,478	809,958	2,478	752,871	1,994,786
10	Charities & Schools	134,641	310,226	553	129,095	2,520	823,686	2,520	765,632	2,028,639
11	Hospital/University	107,720	248,197	443	103,416	2,017	659,275	2,017	612,809	1,623,697
12	Hand Billed	218,809	504,157	899	209,867	4,096	1,338,816	4,096	1,244,456	3,297,296
13	xxxxxxxx	0	0	0	0	0	0	0	0	0
14	Water Treatment Plant Sludge	292,800	674,640	1,203	280,835	24,770	8,096,315	0	0	9,051,790
15	Private Fire Connections	1,323	3,049	5	1,167	25	8,171	25	7,596	19,983
16	Scheduled (Flat Rate)	15	35	0	0	0	0	0	0	35
17	xxxxxxxx	0	0	0	0	0	0	0	0	0
18	Subtotal	5,696,900	13,126,227	23,972	5,596,148	125,167	40,911,976	111,167	33,774,857	93,409,208
19	Infiltration and Inflow	11,508,100	26,515,773	78,823	18,400,852	50,254	16,425,992	7,179	2,181,143	63,523,760
20	Total Retail Service	17,205,000	39,642,000	102,795	23,997,000	175,421	57,337,968	118,346	35,956,000	156,932,968
21	Units Costs		Retcos-8	\$2,3041	\$233,4452		\$326,8594		\$303,8222	
	Infiltration and Inflow Allocation based on Unit Cost		26,515,813		18,400,851		16,425,992		2,181,140	
	Difference due to rounding		(40)		1		(1)		3	
	Difference as a Percentage of Actual Allocation		0.00%		0.00%		0.00%		0.00%	
	Units of Service Check	0		0		0		0		

(a) In the Water Commissioner's rate decision in the 1990 rate proceeding, it was directed that 20 percent of the total infiltration/inflow costs should be recovered through the service charge on an equivalent meter basis and 80 percent of the cost of infiltration/inflow was to be recovered from the volume charge. In accordance with the most recent rate proceeding decision issued in 1993, the rate design for the current study reflects a 30 percent recovery of infiltration/inflow costs through the service charge and 70 percent through the volume charge as a gradualistic move towards what is perceived to be more cost causative based charges. (Direct Testimony of J. Rowe McKinley and Exhibits JRM-1 and JRM-2, February 2001, pg 65.)
 (b) Groundwater is wet weather related and should not receive an allocation of i/i

Line No.	Customer Type	Allocated Infiltration/Inflow COS			O&M Allocation Detail			Capital Cost Allocation Detail			Total Cost Allocation Detail		
		Operation & Maintenance \$	Capital Cost \$	Total \$	Sanitary Sewer \$	Stormwater \$	Total \$	Sanitary Sewer \$	Stormwater \$	Total \$	Sanitary Sewer \$	Stormwater \$	Total \$
	Allocation Basis												
	I/I - Sewer Capacity				100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	
	I/I - Pumping & Treatment				70.0%	30.0%	100.0%	70.0%	30.0%	100.0%	70.0%	30.0%	
	Total I/I Costs												
	I/I - Sewer Capacity		40,984,083	78,498,047	40,984,083	0	40,984,083	37,513,964	0	37,513,964	78,498,047	0	78,498,047
	I/I - Pumping & Treatment	84,123,764	16,077,353	100,201,117	58,886,635	25,237,129	84,123,764	11,254,147	4,823,206	16,077,353	70,140,782	30,060,335	100,201,117
	Total I/I Costs	125,107,847	53,591,317	178,699,164	99,870,718	25,237,129	125,107,847	48,768,111	4,823,206	53,591,317	148,638,829	30,060,335	178,699,164

Line No.	Customer Type	Allocated Sanitary Sewer Related Infiltration/Inflow COS					O&M Allocation Detail			Capital Cost Allocation Detail			Total Cost Allocation Detail		
		Volume Mcf	Equivalent Meters	Operation & Maintenance \$	Capital Cost \$	Total \$	Equivalent Meters \$	Volume \$	Total \$	Equivalent Meters \$	Volume \$	Total \$	Equivalent Meters \$	Volume \$	Total \$
	Sanitary Sewer I/I - Retail Service	(a)	(a)												
	I/I - Sewer Capacity	70.0%	30.0%				12,295,225	28,688,858	40,984,083	11,254,189	26,259,775	37,513,964	23,549,414	54,948,633	78,498,047
	I/I - Pumping & Treatment	100.0%	0.0%				0	58,886,635	58,886,635	0	11,254,147	11,254,147	0	70,140,782	70,140,782
	Total	84.2%	15.8%				12,295,225	87,575,493	99,870,718	11,254,189	37,513,922	48,768,111	23,549,414	125,089,415	148,638,829
		Retcos-2	Retcos-2				12%	88%		23%	77%		16%	84%	
1	Residential	2,730,626	468,409	52,601,264	26,943,841	79,545,105	9,059,125	43,542,139	52,601,264	8,292,088	18,651,753	26,943,841	17,351,213	62,193,892	79,545,105
2	Commercial	1,614,240	110,466	27,876,857	12,981,735	40,858,592	2,136,435	25,740,422	27,876,857	1,955,543	11,026,192	12,981,735	4,091,978	36,766,614	40,858,592
3	Industrial	69,447	4,182	1,188,271	548,395	1,736,666	80,881	1,107,390	1,188,271	74,033	474,362	548,395	154,914	1,581,752	1,736,666
4	Public Utilities	13,612	1,552	247,064	120,450	367,514	30,016	217,048	247,064	27,475	92,975	120,450	57,491	310,023	367,514
5	Senior Citizens	114,941	22,214	2,262,462	1,178,364	3,440,826	429,623	1,832,839	2,262,462	393,247	785,117	1,178,364	822,870	2,617,956	3,440,826
6	Sewer Only	61,527	505	990,863	429,203	1,420,066	9,767	981,096	990,863	8,940	420,263	429,203	18,707	1,401,359	1,420,066
7	Groundwater (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Housing Authority	132,357	9,041	2,285,397	1,064,124	3,349,521	174,855	2,110,542	2,285,397	160,500	904,074	1,064,124	334,905	3,014,616	3,349,521
10	Charities & Schools	134,641	12,479	2,388,305	1,140,585	3,528,890	241,346	2,146,959	2,388,305	220,912	919,673	1,140,585	462,258	3,066,632	3,528,890
11	Hospital/University	107,720	2,412	1,764,328	778,486	2,542,814	46,649	1,717,679	1,764,328	42,699	735,787	778,486	89,348	2,453,466	2,542,814
12	Hand Billed	218,809	4,459	3,575,329	1,573,526	5,148,855	86,238	3,489,091	3,575,329	78,936	1,494,590	1,573,526	165,174	4,983,681	5,148,855
13	xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Water Treatment Plant Sludge	292,800	10	4,668,944	1,999,993	6,668,937	0	4,668,944	4,668,944	0	1,999,993	1,999,993	0	6,668,937	6,668,937
15	Private Fire Connections	1,323	0	21,295	9,216	30,511	193	21,102	21,295	177	9,039	9,216	370	30,141	30,511
16	Scheduled (Flat Rate)	15	5	339	193	532	97	242	339	89	104	193	186	346	532
17	xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Total Retail	5,492,057	635,734	99,870,718	48,768,111	148,638,829	12,295,225	87,575,493	99,870,718	11,254,189	37,513,922	48,768,111	23,549,414	125,089,415	148,638,829
					Retcos-12		0	0		0	0		0	0	
					Retcos-13										
					Retcos-19										

ALLOCATION OF CAPITAL COSTS TO RETAIL SERVICE

Line No.	Customer Type	Pumping Stations		Sewers				Water Pollution Control Plants							Total Retail Capital Costs \$
		Capacity Units Mcf/day	Capital Costs \$	Sanitary		Storm	Volume		Capacity		Suspended Solids		BOD		
				Capacity Units Mcf/day	Capital Costs \$		Volume Units Mcf	Capital Costs \$	Capacity Units Mcf/day	Capital Costs \$	SS Units 1,000 lbs.	Capital Costs \$	BOD Units 1,000 lbs.	Capital Costs \$	
Line 22 * x Col.(1)	Line 22 * x Col.(1)	Line 22 * x Col.(3)	Line 22 * x Col.(3)	Line 22 * x Col.(7)	Line 22 * x Col.(9)	Line 22 * x Col.(11)	Line 22 * x Col.(13)	Line 22 * x Col.(13)							
1	Residential	11,222	159,578	29,923	4,450,412		2,730,626	1,457,335	11,222	707,561	51,117	3,368,774	51,117	3,787,550	13,931,210
2	Commercial	6,634	94,336	17,690	2,631,012		1,614,240	861,520	6,634	418,282	30,219	1,991,529	30,219	2,239,098	8,235,777
3	Industrial	285	4,053	761	113,183		69,447	37,064	285	17,970	1,300	85,674	1,300	96,324	354,268
4	Public Utilities	56	796	149	22,161		13,612	7,265	56	3,531	255	16,805	255	18,894	69,452
5	Senior Citizens	472	6,712	1,260	187,398		114,941	61,344	472	29,760	2,152	141,824	2,152	159,454	586,492
6	Sewer Only	253	3,598	674	100,243		61,527	32,837	253	15,952	1,152	75,920	1,152	85,358	313,908
7	Groundwater	1,403	19,951	4,490	667,792		204,843	109,325	1,403	88,461	895	58,983	128	9,484	953,996
8	Surcharge	0	0	0	0		0	0	0	0	2,171	143,068	13,708	1,015,669	1,158,737
9	Housing Authority	544	7,736	1,450	215,657		132,357	70,639	544	34,300	2,478	163,308	2,478	183,609	675,249
10	Charities & Schools	553	7,864	1,476	219,524		134,641	71,858	553	34,867	2,520	166,076	2,520	186,721	686,910
11	Hospital/University	443	6,300	1,180	175,500		107,720	57,490	443	27,932	2,017	132,927	2,017	149,451	549,600
12	Hand Billed	899	12,784	2,398	356,652		218,809	116,778	899	56,683	4,096	269,940	4,096	303,496	1,116,333
13	xxxxxxxxxx	0	0	0	0		0	0	0	0	0	0	0	0	0
14	Water Treatment Plant Sludge	1,203	17,107	3,209	477,271		292,800	156,267	1,203	75,851	24,770	1,632,424	0	0	2,358,920
15	Private Fire Connections	5	71	15	2,231		1,323	706	5	315	25	1,648	25	1,852	6,823
16	Scheduled (Flat Rate)	0	0	0	0		15	8	0	0	0	0	0	0	8
17	xxxxxxxxxx	0	0	0	0		0	0	0	0	0	0	0	0	0
18	Subtotal	23,972	340,886	64,675	9,619,036	0	5,696,900	3,040,436	23,972	1,511,465	125,167	8,248,900	111,167	8,236,960	30,997,683
19	Infiltration and Inflow	78,823	1,121,114	252,233	37,513,964		11,508,100	6,142,564	78,823	4,969,535	50,254	3,312,100	7,179	532,040	53,591,317
20	Stormwater						83,793,000								83,793,000
21	Total Retail Service	102,795	1,462,000	316,908	47,133,000	0	83,793,000	17,205,000	102,795	6,481,000	175,421	11,561,000	118,346	8,769,000	168,382,000
22	Unit Costs		\$14,2201		\$148,7288			\$0.5337		\$63.0512		\$65.9032		\$74.0957	

(a) Capital Cost Control Figures:

Infiltration and Inflow Allocation based on Unit Cost	1,120,871	37,514,311	6,141,873	4,969,885	3,311,899	531,933
Difference due to rounding	243	(347)	691	(350)	201	107
Difference as a Percentage of Actual Allocation	0.02%	0.00%	0.01%	-0.01%	0.01%	0.02%
CHECK Units of Service	0	0	0	0	0	0
Total based on Unit Cost (Rounded to 100s)	1,461,800	47,133,300	476,249,600	9,182,300	6,481,300	11,560,800
Calculated Unit Cost	14,2205	148,7287	0.5337	63.0507	65.9032	74.0957
Calculated I/I Unit Cost	14,2232	148,7274	0.5338	63.0468	65.9072	74.1106

RETAIL TEST YEAR COST OF SERVICE

Line No.	Customer Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
		Collection System	Treatment Plants	Customer Costs	Volume Allocated I/I O&M	Meter Allocated I/I O&M	O&M Total	Capital Costs	Volume Allocated I/I Capital Cost	Meter Allocated I/I Capital Cost	Capital Cost Total	Total Cost of Service	Cost of Service Excluding I/I	Allocated I/I	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
		Retcos-19	Retcos-13	Retcos-12	Retcos-14	Retcos-14		Retcos-15	Retcos-14	Retcos-14		(6) + (10)	(1)+(2)+(3)+(7)	(4)+(5)+(8)+(9)	
Retail Service															
1	Residential	8,085,391	41,149,908	24,587,278	9,059,125	43,542,139	126,423,841	13,931,210	8,292,088	18,651,753	40,875,051	167,298,892	87,753,787	79,545,105	Retcos-20
2	Commercial	4,779,878	24,326,612	3,385,981	2,136,435	25,740,422	60,369,328	8,235,777	1,955,543	11,026,192	21,217,512	81,586,840	40,728,248	40,858,592	
3	Industrial	205,539	1,046,431	111,683	80,881	1,107,390	2,551,924	354,268	74,033	474,362	902,663	3,454,587	1,717,921	1,736,666	
4	Public Utilities	40,291	205,259	36,640	30,016	217,048	529,254	69,452	27,475	92,975	189,902	719,156	351,642	367,514	
5	Senior Citizens	340,330	1,732,249	1,225,881	429,623	1,832,839	5,560,922	586,492	393,247	785,117	1,764,856	7,325,778	3,884,952	3,440,826	
6	Sewer Only	182,176	927,371	12,488	9,767	981,096	2,112,898	313,908	8,940	420,263	743,111	2,856,009	1,435,943	1,420,066	
7	Groundwater	1,096,241	1,130,931	0	0	0	2,227,172	953,996	0	0	953,996	3,181,168	3,181,168	0	
8	Surcharge	0	4,874,221	2,052,000	0	0	6,926,221	1,158,737	0	0	1,158,737	8,084,958	8,084,958	0	
9	Housing Authority	391,856	1,994,786	365,427	174,855	2,110,542	5,037,466	675,249	160,050	904,074	1,739,373	6,776,839	3,427,318	3,349,521	
10	Charities & Schools	398,690	2,028,639	289,732	241,346	2,146,959	5,105,366	686,910	220,912	919,673	1,827,495	6,932,861	3,403,971	3,528,890	
11	Hospital/University	318,958	1,623,697	49,476	46,649	1,717,679	3,756,459	549,600	42,699	735,787	1,328,086	5,084,545	2,541,731	2,542,814	
12	Hand Billed	647,878	3,297,296	91,586	86,238	3,489,091	7,612,089	1,116,333	78,936	1,494,590	2,689,859	10,301,948	5,153,093	5,148,855	
12	xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Water Treatment Plant Sludge	866,979	9,051,790	0	0	4,668,944	14,587,713	2,358,920	0	1,999,993	4,358,913	18,946,626	12,277,689	6,668,937	
14	Private Fire Connections	3,902	19,983	552	193	21,102	45,732	6,823	177	9,039	16,039	61,771	31,260	30,511	
15	Scheduled (Flat Rate)	4	35	276	97	242	654	8	89	104	201	855	323	532	
16	xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	Total Retail	17,358,113	93,409,208	32,209,000	12,295,225	87,575,493	242,847,039	30,997,683	11,254,189	37,513,922	79,765,794	322,612,833	173,974,004	148,638,829	
18	Less Water Treatment Plant Sludge											Test Cell			
19	Allocated to the Water System	(866,979)	(9,051,790)	0	0	(4,668,944)	(14,587,713)	(2,358,920)	0	(1,999,993)	(4,358,913)	(18,946,626)			
20	Net Retail Cost of Service	16,491,134	84,357,418	32,209,000	12,295,225	82,906,549	228,259,326	28,638,763	11,254,189	35,513,929	75,406,881	303,666,207			

SUM CHECK (Line 17) 322,612,833

WASTEWATER RETAIL COST OF SERVICE

Test Year 2026

Line No.	Customer Type	(1) Operation and Maintenance Expense \$	(2) Capital Costs \$	(3) Total Cost of Service \$	
	Retail Service	<u>Retcos-16</u>	<u>Retcos-16</u>		
1	Residential	126,423,841	40,875,051	167,298,892	Retcos-20
2	Commercial	60,369,328	21,217,512	81,586,840	
3	Industrial	2,551,924	902,663	3,454,587	
4	Public Utilities	529,254	189,902	719,156	
5	Senior Citizens	5,560,922	1,764,856	7,325,778	
6	Sewer Only	2,112,898	743,111	2,856,009	
7	Groundwater	2,227,172	953,996	3,181,168	
8	Surcharge	6,926,221	1,158,737	8,084,958	
9	Housing Authority	5,037,466	1,739,373	6,776,839	
10	Charities & Schools	5,105,366	1,827,495	6,932,861	
11	Hospital/University	3,756,459	1,328,086	5,084,545	
12	Hand Billed	7,612,089	2,689,859	10,301,948	
13	xxxxxxxxxx	0	0	0	
14	Water Treatment Plant Sludge	14,587,713	4,358,913	18,946,626	
15	Private Fire Connections	45,732	16,039	61,771	
16	Scheduled (Flat Rate)	654	201	855	
17	xxxxxxxxxx	0	0	0	
18	Total Retail	<u>242,847,039</u>	<u>79,765,794</u>	<u>322,612,833</u>	

ALLOCATION OF O & M EXPENSE TO RETAIL SERVICE - COLLECTION SYSTEM

(1) (2) (3) (4) (5) (6) (7) (8) (9)

Collection System

Line No.	Customer Type	Collection System						Equivalent Meters	Cost \$	Total Retail Collection System O & M \$
		Annual Volume Mcf	Volume Cost \$	Capacity Units McF/day	Capacity Cost \$	Capacity Units McF/day	Capacity Cost \$			
		Retcos-13	Line 21 * Col(1)	Retcos-2	Line 21 * Col(3)	Retcos-2	Line 21 * Col(5)			
Retail Service										
1	Residential	2,730,626	726,073	11,222	2,497,279	29,923	4,862,039		8,085,391	
2	Commercial	1,614,240	429,226	6,634	1,476,292	17,690	2,874,360		4,779,878	
3	Industrial	69,447	18,466	285	63,422	761	123,651		205,539	
4	Public Utilities	13,612	3,619	56	12,462	149	24,210		40,291	
5	Senior Citizens	114,941	30,563	472	105,036	1,260	204,731		340,330	
6	Sewer Only	61,527	16,360	253	56,301	674	109,515		182,176	
7	Groundwater	204,843	54,468	1,403	312,215	4,490	729,558		1,096,241	
8	Surcharge	0	0	0	0	0	0		0	
9	Housing Authority	132,357	35,194	544	121,059	1,450	235,603		391,856	
10	Charities & Schools	134,641	35,801	553	123,061	1,476	239,828		398,690	
11	Hospital/University	107,720	28,643	443	98,583	1,180	191,732		318,958	
12	Hand Billed	218,809	58,181	899	200,058	2,398	389,639		647,878	
12	xxxxxxxx	0	0	0	0	0	0		0	
13	Water Treatment Plant Sludge	292,800	77,856	1,203	267,709	3,209	521,414		866,979	
14	Private Fire Connections	1,323	352	5	1,113	15	2,437		3,902	
15	Scheduled (Flat Rate)	15	4	0	0	0	0		4	
16	xxxxxxxx	0	0	0	0	0	0		0	
17	Subtotal	5,696,900	1,514,806	23,972	5,334,590	64,675	10,508,717	0	17,358,113	
18	Infiltration and Inflow	11,508,100	3,059,194	78,823	17,540,810	252,233	40,984,083		61,584,087	
19	Allocated to Stormwater							99,617,200	99,617,200	
20	Total Retail	17,205,000	4,574,000	102,795	22,875,400	316,908	51,492,800	0	99,617,200	
21	Units Costs		Retcos-8							
			\$0.2659		\$222.5342		\$162.4850			
			1,436,950		5,066,881		9,987,303			
	Infiltration and Inflow Allocation based on Unit Cost		3,060,004		17,540,813		40,984,079		61,584,896	
	Difference due to rounding		810		3		(4)		809	
	CHECK - Units of Service	0		0		0				

Lines 1 to 12 provide the development of Residential Cost of Service as presented on Line 1 of TABLE WW - 13

RESIDENTIAL EXCLUDING SENIOR CITIZENS COST OF SERVICE

Test Year 2026

Line No.	(1) Units of Service	(2) Unit Cost of Service \$	(3) Total Cost of Service \$	Column (3) Reference
	Collection System Pumping System			
	Retcos-2			
	Retcos-8			
1	Volume 2,730,626 Mcf	0.2659	726,073	Retcos-15 Retcos-19
2	Capacity 11,222 Mcf/day	236,7543	2,656,857	Retcos-15 Retcos-19
3	Sanitary Sewers - Capacity 29,923 Mcf/day	311.2138	9,312,451	Retcos-15 Retcos-19
	Water Pollution Control Plants			
4	Volume 2,730,626 Mcf	2.8378	7,748,970	Retcos-13 Retcos-15
5	Capacity 11,222 Mcf/day	296.4964	3,327,283	Retcos-13 Retcos-15
6	Suspended Solids 51,117 1,000 lbs	392.7626	20,076,846	Retcos-13 Retcos-15
7	BOD 51,117 1,000 lbs	377.9179	19,318,029	Retcos-13 Retcos-15
	Customer Costs			
8	Meter 468,409 Equiv. Meters	8.0096	3,751,794	Retcos-12
9	Billing - Sanitary 5,244,033 Equiv. Bills	3.3974	17,816,077	Retcos-12
10	Warranty Program 436,721 Equiv. Service	0.0000	0	Retcos-12
11	Industrial Waste Unit 468,409 Equiv. Meters	6.4461	3,019,407	Retcos-12
12	Subtotal		87,753,787	
	Infiltration Costs			
13	Equivalent Meters - Sanitary Sewer 468,409 Equiv. Meters	37.0429	17,351,213	Retcos-14 * 30%
14	Volume 2,730,626 Mcf	22.7764	62,193,892	Retcos-14 * 70%
15	Total Cost of Service		167,298,892	

Mcf - Thousand cubic feet
 Mcf/day - Thousand cubic feet per day
 lbs - pounds

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Philadelphia Water Department (PWD)
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Test Year

2026

Budget Yr

2025

Ver. 1a

Retcos-21

**RETAIL SEWER INVESTMENT AND ANNUAL COSTS
RELATED TO SANITARY WASTEWATER AND STORM WATER FUNCTIONS
Test Year 2026**

Line No.		(1)	(2)	(3)	
		Total \$	Sanitary Wastewater \$	Storm Water \$	
	Average Test Year Plant Investment:	Retcos-5 & Retcos-6	Retcos-5	Retcos-5	
1	Sewers	2,227,934,000	802,056,200	1,425,877,800	Retcos-5
2	All Other	590,693,000	590,693,000		
3	Total	2,818,627,000	1,392,749,200	1,425,877,800	Retcos-6
	Average Test Year Operating Expense:	Retcos-5 & Retcos-16	Retcos-5	Retcos-5	
4	Sewer Maintenance	82,877,000	33,150,800	49,726,200	Retcos-5
5	Inlet Cleaning	22,378,000		22,378,000	Retcos-5
6	LTCP O&M	45,855,000	18,342,000	27,513,000	Retcos-5
7	Billing	34,198,301	20,967,000	13,231,301	Retcos-5
8	Stormwater Direct	0		0	Retcos-3
9	All Other	42,951,025	42,951,025		
10	Total	228,259,326	115,410,825	112,848,501	

TABLE WW - 9

**TEST YEAR INVESTMENT IN THE WASTEWATER SYSTEM
SUMMARY OF ALLOCATIONS TO FUNCTIONAL COST COMPONENTS**

Test Year 2026

Line No.	Cost Component	(1) Total Direct Investment Incl. A&G \$ Retcos-6	(2) Investment Allocated to Contract Service \$ Retcos-6	(3) Investment Allocated To Retail Service \$ (1)-(2)
	Collection System			
1	Sewers-Capacity	1,857,132,000	17,991,000	1,839,141,000
2	Pumping Stations Capacity	23,170,000	252,000	22,918,000
3	LTCP Investment	399,336,000	10,543,000	388,793,000
4	Total Collection System	2,279,638,000	28,786,000	2,250,852,000
	Water Pollution Control Plants			
	Northeast Plant			
	Retail, Abington, Bensalem, Bucks Cty. W&SA, Cheltenham, Lower Moreland, & Lower Southampton			
5	Volume	62,171,000	17,314,000	44,857,000
6	Capacity	30,763,000	7,072,000	23,691,000
7	Suspended Solids	127,597,000	23,955,000	103,642,000
8	BOD	108,916,000	27,137,000	81,779,000
9	Total Northeast Plant	329,447,000	75,478,000	253,969,000
	Southwest Plant			
	Retail, DELCORA, Lower Merion, Springfield (excluding Wyndmoor), & Upper Darby			
10	Volume	77,173,000	32,957,000	44,216,000
11	Capacity	42,328,000	7,457,000	34,871,000
12	Suspended Solids	65,148,000	18,741,000	46,407,000
13	BOD	54,772,000	27,002,000	27,770,000
14	Total Southwest Plant	239,421,000	86,157,000	153,264,000
	Southeast Plant			
	Retail & Springfield (Wyndmoor)			
15	Volume	56,555,000	514,000	56,041,000
16	Capacity	44,177,000	246,000	43,931,000
17	Suspended Solids	32,157,000	197,000	31,960,000
18	BOD	28,762,000	152,000	28,610,000
19	Total Southeast Plant	161,651,000	1,109,000	160,542,000
20	Total Allocated Treatment Plants	730,519,000	162,744,000	567,775,000
21	Total Allocated System Investment	3,010,157,000	191,530,000	2,818,627,000

	(1)	(2)	(3)	(4)	(5)
	Total Investment (4) * 1,000	Allocated Land (5) * 1,000	Depreciable Investment (1) - (2)	Total Investment Spitallo-43 \$1,000	Allocated Land Spitallo-43 \$1,000
Volume	19,294,000	56,000	19,238,000	19,294	56
Capacity	5,028,000	15,000	5,013,000	5,028	15
Suspended Solids	9,729,000	28,000	9,701,000	9,729	28
BOD	15,232,000	45,000	15,187,000	15,232	45
Total	49,283,000	144,000	49,139,000	49,283	144

**Storm Water Cost Summary
Test Year 2026**

	(1) Storm Costs \$	(2) Infiltration/ Inflow \$	(3) Total \$
Capital Costs			
Collection System			
Sewers	83,793,000	Retcos-15	83,793,000
Pumping Stations		336,300	336,300
Treatment		4,486,900	4,486,900
Total Capital Costs	83,793,000	4,823,200	88,616,200
Operation & Maintenance Expense			
Collection System			
Sewers	49,726,200	Retcos-5	49,726,200
Pumping Stations		6,180,000	6,180,000
Treatment		19,057,100	19,057,100
Inlet Cleaning (Collection System)	22,378,000	Retcos-5	22,378,000
LTCP O&M	27,513,000	Retcos-5	27,513,000
Customer Costs	13,231,301	Retcos-12	13,231,301
Stormwater Direct	0		0
Total Operation & Maintenance Expense	112,848,501	25,237,100	138,085,601
Subtotal Excluding Customer Costs	183,410,200	30,060,300	213,470,500
Total Costs Including Customer Costs	196,641,501	30,060,300	226,701,801

Storm water costs include storm water billing costs, the storm water share of collection system costs, and the storm water share of treatment costs. The storm water share of collection system costs are assumed to be 64% (Retcos-5) of Collection System - Sewers O&M and depreciation and return related to 64% of the collection system investment. These amounts are shown in Column 1 along with storm water billing costs.

Storm water treatment costs are costs associated with treating infiltration/inflow that are to be recovered from customers on an equivalent meter basis. In this study 30% (Retcos-14) of the treatment costs for I/I are to be recovered from customers on this basis. Also in this study 30% of Collection System - Pumping Stations costs related to pumping I/I are recovered from customers on this same basis. These costs are shown in Column 2.

CROSS CHECK:

Collection System Stormwater COS	I/I Recovered in Service Charge (a)	Billing/Customer Costs Recovered in Service Charge	Total Stormwater COS
	Trtmt Plant Capital Costs - \$ 14,956,239 Retcos-15	Customer Billing Costs 13,231,301	
	Trtmt Plant O&M - \$ 63,523,760 Retcos-13	Stormwater Direct 0	
	Pump. Sta. Capital Costs - \$ 1,121,114 Retcos-15		
	Pump. Sta. O&M - \$ 20,600,004 Retcos-19		
	Total - \$ 100,201,117		
COS \$183,409,800	Total Allocated to Stormwater \$30,060,300 Retcos-14	Total \$13,231,301 Retcos-12	\$226,701,401

(a) Only Treatment Plant and Pumping Stations related costs are considered here since sewer related collection system costs are directly allocated to Stormwater as reflected in the Collection System Stormwater COS of \$183,409,800.

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RATEDSN

The "Ratedsn" worksheet develops retail cost of service wastewater rates for treating a Mcf of wastewater.

Range	Description	Page Number	Table
RDSNIndex	Index	Ratedsn-1	
ICRTLCOS	Inside City Retail Service Unit Costs Of Service For Rate Design	Ratedsn-2	
CSTSERV	Total Retail Cost of Service	Ratedsn-3	
RTLUCOS	Retail Unit Costs of Service	Ratedsn-4	
RTLADJCOS	Adjusted Retail Unit Costs	Ratedsn-5	Schedule BV-2: Table 8-1
DSCUSTCOS	Discount Customer COS Recovered by Other Retail Customers	Ratedsn-6	
ADJSUR	Adjusted COS Rates for Surcharge Customers	Ratedsn-7	
AVGCOST	Average Cost for Each Mcf of Water Billed - Adjusted COS Basis	Ratedsn-8	Schedule BV-2: Table 8-3
TYCOS	Test Year COS Adjusted to Recover Discounted COS from All Classes	Ratedsn-9	

Allocated Infiltration/Inflow COS	\$148,638,829	Retcos-14	
Retail Equivalent Meters	635,734	Retcos-14	
Sewer Return factor	0.95		
Sen. Cit., 6 cent, N charities discount	25.00%	File: WCOS25_26_ver1.xls - Retcos-4	
Housing Authority discount	5.00%	File: WCOS25_26_ver1.xls - Retcos-4	
Total Test Year COS	583,561,525		
Water Treatment Plant Sludge	18,946,626	Retcos-16	
Contract Customers COS	\$47,778,800	Retcos-11	
Cont Cust TY Receipts Under Exist. Rates	46,849,367		Financial Plan
Domestic SS strength (ppm)	300	Units-9	
Domestic BOD strength (ppm)	300	Units-9	
TY Surcharge SS units - 1,000 lbs	2,171	Units-9	
TY Surcharge BOD units - 1,000 lbs	13,708	Units-9	

Sewer Return factor for Wholesale and Groundwater

1.00

Groundwater SS strength (ppm)

70

Groundwater BOD strength (ppm)

10

Line No.	Customer Type	Total Cost of Service
		\$
		Retcos-16
	Retail Service	
1	Residential	167,298,892
2	Commercial	81,586,840
3	Industrial	3,454,587
4	Public Utilities	719,156
5	Senior Citizens	7,325,778
6	Sewer Only	2,856,009
7	Groundwater	3,181,168
8	Surcharge	8,084,958
9	Housing Authority	6,776,839
10	Charities & Schools	6,932,861
11	Hospital/University	5,084,545
12	Hand Billed	10,301,948
13	xxxxxxxxx	0
14	Water Treatment Plant Sludge	18,946,626
15	Private Fire Connections	61,771
16	Scheduled (Flat Rate)	855
17	xxxxxxxxx	0
18	Total Retail	322,612,833

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			
	Collection System				Water Pollution Control Plants				Customer Costs								
Line No.	Pumping Station		Sanitary Sewers -	Storm Costs	Volume	Capacity	Suspended Solids	BOD	Meter Costs	Billing		Industrial Waste Unit			Warranty Program		
	Volume	Capacity	Capacity							Sanitary	Stormwater	Retail Customers	Strength Wastewater	Stormwater Incentive			
	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8	Retcos-8		
O&M Expense																	
1	Total Expense - \$	4,574,000	22,875,400	51,492,800	99,617,200	39,642,000	23,997,000	57,337,968	35,956,000	5,092,000	20,967,000	13,231,301	4,098,000	2,052,000	0	0	
2	Unit Expense - \$/unit	0.2659	222.5342	162.4850		2.3041	233.4452	326.8594	303.8222	8.0096	3.3974		6.4461	#N/A		0.0000	
Capital Expense																	
3	Total Expense - \$	0	1,461,600	47,133,400	83,792,600	9,182,500	6,481,400	11,560,900	8,768,900	0	0	0	0	0	0	0	
4	Total Unit Capital Costs	0.2659	236.7543	311.2138		2.8378	296.4964	392.7626	377.9179	8.0096	3.3974		6.4461	#N/A		0.0000	
	Total Expense	4,574,000	24,337,000	98,626,200	183,409,800	48,824,500	30,478,400	68,898,868	44,724,900	5,092,000	20,967,000	13,231,301	4,098,000	2,052,000	0	0	549,313,969

Rate Design - Retail COS Unit Costs Adjusted to Subsidize Discount Customers and to Reflect Conversion to Billing Units from Wastewater Units

TABLE WW - 15

INSIDE CITY RETAIL SERVICE UNIT COSTS OF SERVICE FOR RATE DESIGN

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Annual Unadjusted Unit Cost \$/unit Ratedsn-4	(3) COS Deficit Recovery Factor Ratedsn-6	(4) Billing Units Conversion Factor Ratedsn-2	(5) Total Adjustment Factor (3)*(4)	(6) Annual Adjusted Unit Cost \$/unit (2)*(5)	Monthly Adjusted Unit Cost \$/unit (6) / 12
Collection System Pumping Station								
1	Volume	Mcf	0.2659	1.0173	0.95	0.9664	0.2570 /Mcf	
2	Capacity	Mcf/day	236.7543	1.0173	0.95	0.9664	228.7994 Mcf/day	\$19.0666
3	Sanitary Sewers - Capacity	Mcf/day	311.2138	1.0173	0.95	0.9664	300.7570 Mcf/day	\$25.0631
WPC Plants								
4	Volume	Mcf	2.8378	1.0173	0.95	0.9664	2.7424 /Mcf	
5	Capacity	Mcf/day	296.4964	1.0173	0.95	0.9664	286.5341 Mcf/day	\$23.8778
6	Suspended Solids	1,000 lbs	392.7626	1.0173	1.00	1.0173	399.5574 /1,000 lbs	
7	BOD	1,000 lbs	377.9179	1.0173	1.00	1.0173	384.4559 /1,000 lbs	
Customer Costs								
8	Meter Costs	Eq. Meters	8.0096	1.0173	1.00	1.0173	8.1482 /year	\$0.6790
Billing Costs								
9	Sanitary	Eq. Bills	3.3974	1.0173	1.00	1.0173	3.4562 /monthly bill	
10	Industrial Waste Unit - Retail	Eq. Meters	6.4461	1.0173	1.00	1.0173	6.5576 /year	\$0.5465
11	Warranty Program	Eq. Service	0.0000	1.0173	1.00	1.0173	0.0000 /year	\$0.0000
12	I/I - Customer Related - Sanitary (a)	Eq. Meters	37.0429	1.0173	1.00	1.0173	37.6837 /year	\$3.1403
13	Infiltration/Inflow - Volume Related (a)	Volume	22.7764	1.0173	0.95	0.9664	22.0111 /Mcf	
(a)	Allocated Infiltration/Inflow COS	\$148,638,829	Ratedsn-2					
	% Allocated I/I to Retail Equiv. Mtrs.	15.8%	Retcos-14					
	Allocated I/I to Retail Equiv. Mtrs.	\$23,549,414						
	Retail Equivalent Meters	635,734	Ratedsn-2					
	\$/Eq Meter/year	\$37.0429	\$/Mcf					
	Total Retail I/I COS	\$148,638,829	Retcos-14					
	% Alloc. I/I to Retail Vol.	84.2%	Retcos-14					
	Alloc. I/I to Retail Vol.	\$125,089,415						
	Retail Sanitary TY Volume - Mcf	5,492,057	Units-13					
	I/I Cost	\$22.7764	\$/Mcf					

Test Year COS for Senior Citizens, "6 Cent" and "N" Charities to be Recovered from All Other Retail and Development of COS Deficit Recovery Factor
 Universities, Colleges, Hospitals, Charities, Board of Education and Senior Citizens are billed at 75% of regular rates.

	(1)	(2)	(3)
	Allocated COS <u>Ratedsn-3</u>	Discount (a) (1) * Ratedsn-2	Adjusted COS (1)-(2)
Test Year Allocated COS			
Housing Authority	\$6,776,839	\$338,842	\$6,437,997
Senior Citizens	7,325,778	1,831,445	5,494,333
Charities & Schools	6,932,861	1,733,215	5,199,646
Hospital/University	5,084,545	1,271,136	3,813,409
Total Discount Customers	\$26,120,023	\$5,174,638	\$20,945,385

Approx COS to be recovered from these classes = \$20,945,385

Approximate portion of Discount Customers COS to be recovered by other retail:

$$\$26,120,023 - \$20,945,385 = \$5,174,638$$

Percent increase in Allocated COS of all retail:

$$\frac{\text{Above } \$5,174,638}{\text{Ratedsn-2 } \$322,612,833} * 100 = 1.7336\%$$

[Total System COS WTP Sludge Discount Customers amount of COS not recovered from them (approx.)]

(a) Senior Citizens, "6 Cent" and "N" charities receive a 25 percent discount and the Housing Authority receives a 5 percent discount.

Adjusted COS Rates for Surcharge Customers

		Suspended Solids		BOD	
Excess Strength Wastewater					
Unadjusted Unit Cost	Ratedsn-4	\$392.7626	/1,000 lbs	\$377.9179	/1,000 lbs
Times adder for COS deficit recovery (a)		0.9664		0.9664	
Times adder for Excess Strength Direct (b)		1.3401		1.3401	
Adjusted Unit Charge - Excess Strength		\$508.6745	/1,000 lbs	\$489.4489	/1,000 lbs
	USE	\$0.509	/lb SS	\$0.489	/lb BOD
	===	=====		=====	
Units of Service		2,171	1,000 lbs	13,708	1,000 lbs
(a) Ratedsn-5, Line 6 times Sewer Return factor from Ratedsn-2.					
(b) Industrial Waste Unit - Direct					
Excess Strength Wastewater				Ratedsn-4	
				\$2,052,000	

Total Surcharge Class COS	=	\$8,084,958	-	\$2,052,000	= 34.0132%
		Ratedsn-9			

TABLE WW - 17

TABLE XXXX

DEVELOPMENT OF COST OF SERVICE VOLUME CHARGE PER MCF OF NORMAL STRENGTH SANITARY WASTEWATER

DEVELOPMENT OF COST OF SERVICE VOLUME CHARGE PER MCF OF GROUNDWATER STRENGTH SANITARY WASTEWATER

Line No.	Cost Component	(1) Units	(2) Adjusted Unit Cost \$/unit Ratedsn-5	(3) Number of Units	(4) Total Cost \$ (2)*(3)
1	Collection System Pumping Stations Volume	Mcf	0.2570	1.0000	0.2570
2	Capacity	Mcf/day/mo.	19.0666	0.0493 (a)	0.9400
3	Sanitary Sewers: Capacity	Mcf/day/mo.	25.0631	0.1316 (b)	3.2983
4	Water Pollution Control Plants Volume	Mcf	2.7424	1.0000	2.7424
5	Capacity	Mcf/day/mo.	23.8778	0.0493 (a)	1.1772
6	Suspended Solids	1,000 lbs	399.5574	0.0187 (c)	7.4717
7	BOD	1,000 lbs	384.4559	0.0187 (d)	7.1893
8	Total Cost per Mcf				23.0759 Ratedsn-5
9	Infiltration/Inflow Cost	Mcf	22.0111	1.0000	22.0111
10	Total Cost + Infiltration/Inflow per Mcf				45.0870
11	Total Cost per Mcf - Rounded				45.09

Line No.	Cost Component	(1) Units	(2) Adjusted Unit Cost \$/unit Ratedsn-5	(3) Number of Units	(4) Total Cost \$ (2)*(3)
1	Collection System Pumping Stations Volume	Mcf	0.2659	1.0000	0.2659
2	Capacity	Mcf/day/mo.	19.7295	0.0822 (a)	1.6218
3	Sanitary Sewers: Capacity	Mcf/day/mo.	25.9345	0.2632 (b)	6.8260
4	Water Pollution Control Plants Volume	Mcf	2.8378	1.0000	2.8378
5	Capacity	Mcf/day/mo.	24.7080	0.0822 (a)	2.0310
6	Suspended Solids	1,000 lbs	392.7626	0.0044 (c)	1.7282
7	BOD	1,000 lbs	377.9179	0.0006 (d)	0.2268
8	Total Cost per Mcf				15.5375
9	Infiltration/Inflow Cost				
10	Total Cost + Infiltration/Inflow per Mcf				15.5375
11	Total Cost per Mcf - Rounded				15.54

Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

Mcf - thousand cubic feet
 Mcf/day - thousand cubic feet per day
 lbs - pounds

(a) (1.0 Mcf * 1 month/30.4 days) * 1.5 = 0.0493 Mcf/day/mo
 (b) (1.0 Mcf * 1 month/30.4 days) * 4.0 = 0.1316 Mcf/day/mo
[Units-9](#)
 (c) (1.0 Mcf * 300 ppm * 0.00748 million gals / Mcf * 8.34 lbs/gal / 1,000 = 0.0187 1,000 lbs
[Units-9](#)
 (d) (1.0 Mcf * 300 ppm * 0.00748 million gals / Mcf * 8.34 lbs/gal / 1,000 = 0.0187 1,000 lbs

(a) (1.0 Mcf * 1 month/30.4 days) * 2.5 = 0.0822 Mcf/day/mo
 (b) (1.0 Mcf * 1 month/30.4 days) * 8.0 = 0.2632 Mcf/day/mo
[Units-9](#)
 (c) (1.0 Mcf * 70 ppm * 0.00748 million gals / Mcf * 8.34 lbs/gal / 1,000 = 0.0044 1,000 lbs
[Units-9](#)
 (d) (1.0 Mcf * 10 ppm * 0.00748 million gals / Mcf * 8.34 lbs/gal / 1,000 = 0.0006 1,000 lbs

ADDITIONAL COST OF SERVICE TO BE RECOVERED

Line No.	Customer Type	(1) Total Cost of Service \$	(2) Adjustment Factor	(3) Adjusted COS \$
		<u>Ratedsn-3</u>		
	Retail Service			
1	Residential	167,298,892	1.0173 (a)	170,198,885
2	Commercial	81,586,840	1.0173	83,001,556
3	Industrial	3,454,587	1.0173	3,514,490
4	Public Utilities	719,156	1.0173	731,626
5	Senior Citizens	7,325,778	0.7630 (b)	5,589,569
6	Sewer Only	2,856,009	1.0173 (a)	2,905,532
7	Groundwater	3,181,168	1.0173 (a)	3,236,329
8	Surcharge	8,084,958	1.0173 (c)	8,224,828
9	Housing Authority	6,776,839	0.9665 (b)	6,549,815
10	Charities & Schools	6,932,861	0.7630 (b)	5,289,773
11	Hospital/University	5,084,545	0.7630 (b)	3,879,508
12	Hand Billed	10,301,948	1.0173 (a)	10,480,584
13	xxxxxxxxxx	0	1.0173 (a)	0
14	Water Treatment Plant Sludge	18,946,626	1.0000 (d)	18,946,626
15	Private Fire Connections	61,771	1.0173 (a)	62,842
16	Scheduled (Flat Rate)	855	1.0173 (a)	870
17	xxxxxxxxxx	0	1.0173 (a)	0
18	Total Retail	322,612,833		322,612,833
	Wholesale Contract Customers	Ratedsn-2 & Retcos-9		Ratedsn-2 & Retcos-9
19	Allocations	47,778,800		47,778,800
20	Management Fee	5,414,420		5,414,420
21	Total Contract Customers	53,193,220		53,193,220
22	Total COS	375,806,053		375,806,053
			Difference	0
			% Difference	0.00%

- (a) Percent increase in Allocated COS of all retail is 1.01734 Ratedsn-6
- (b) Senior Citizens and charities pay only 25% of general service rates and the Housing Authority pays 5% of general service rates.
- (c) Surcharge 1.0173 x 1.0000 1.0173
- (d) Water Treatment Plant Sludge does not share in the recovery of unrecovered costs of service from other classes.

Line No.	Customer Type	(1) Initial Allocated Cost of Service \$	(2) Deficit to Be Recovered From Retail Classes \$	(3) (1) \$	(4) Line 4 Below Prorated on (3) \$
		Above	Above		
1	Senior Citizens	7,325,778	1,736,209	7,325,778	1,451,000
2	Charities	12,017,406	2,848,125	12,017,406	2,381,000
3	Housing Authority	6,776,839	227,024	6,776,839	1,343,000
4	Total	26,120,023	4,811,358	26,120,023	5,174,638 <u>Ratedsn-6</u> <==== Initial estimate of Discount Customers COS recovered by other retail.

SCOS25_26.XLS

RATES

The "Rates" worksheet develops contract service lump sum charges and unit costs.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
RATESIndex	Index		Rates-1
WHLCCOST	Wholesale Lump Sum Costs - Maintenance, Customer & Capital Costs		Rates-2
WHLALLO	Summary of Allocated Costs for Wholesale Customers		Rates-3
IIRATE	Contract Service Rate Design Adjustment to Recover I/I Costs		Rates-4
WHLCHARG	Summary Of Charges For Wholesale Contract Customers		Rates-5
CTRCTREV1	Contract Service Revenues - Page 1		Rates-6
CTRCTREV2	Contract Service Revenues - Page 2		Rates-7
PLANTOM	Unit Net O&M Costs by Plant		Rates-8

ANNUAL LUMP SUM COSTS FOR SEWER MAINTENANCE, CUSTOMER REATED COSTS, AND CAPITAL COSTS FOR FACILITIES USED BY WHOLESALE CONTRACT CUSTOMERS

Line No.	Contract Customers	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Annual Lump Sum Costs						Annual Lump Sum Costs			Total Annual Lump Sum Cost	
		Allocated Investment		Depreciable Plant		Customer Related Costs	Depreciation	Expense (b)	Return on Investment			
System \$	Treatment and Pumping \$	Collection System \$	and Pumping Investment \$	Treatment and Pumping Expense (c) \$	Costs \$	Collection System \$	Treatment and Pumping \$	Collection System \$	Treatment and Pumping \$	Cost \$		
		Retcos-10	Retcos-10	Retcos-10	Retcos-10 (b)	Retcos-10	Retcos-10					(5)+...+(10)
1	Abington	889,000	5,446,000	889,000	5,430,000	42,000	14,000	17,800	135,800	66,700	408,500	684,800
2	Bensalem	1,589,000	9,727,000	1,589,000	9,699,000	71,000	49,000	(a)	(a)	(a)	(a)	120,000
3	Bucks County	1,566,000	32,352,000	1,566,000	32,258,000	60,000	16,000	0	239,200	0	717,700	1,032,900
4	Cheltenham	4,995,000	13,692,000	4,995,000	13,652,000	286,000	34,000	99,900	341,300	374,600	1,026,900	2,162,700
5	DELCORA	839,000	49,283,000	839,000	49,139,000	50,000	43,000	16,700	233,100	62,800	699,400	1,105,000
6	Lower Merion	1,618,000	15,416,000	1,618,000	15,372,000	69,000	54,000	(a)	(a)	(a)	(a)	123,000
7	Lower Moreland	945,000	2,211,000	945,000	2,205,000	41,000	21,000	18,900	55,100	70,900	165,800	372,700
8	Lower Southampton	10,859,000	12,050,000	10,859,000	12,015,000	426,000	16,000	217,200	300,400	814,400	903,800	2,677,800
9	Springfield (less Wyndmoor)	1,744,000	5,366,000	1,744,000	5,351,000	91,000	27,000	34,900	133,800	130,800	402,500	820,000
10	Springfield (Wyndmoor)	331,000	1,109,000	331,000	1,056,000	13,000	8,000	6,600	26,400	24,800	83,200	162,000
11	Upper Darby	3,159,000	16,344,000	3,159,000	16,297,000	172,000	14,000	(a)	(a)	(a)	(a)	186,000
12	Total	28,534,000	162,996,000	28,534,000	162,474,000	1,321,000	296,000	412,000	1,465,100	1,545,000	4,407,800	9,446,900

(a) It is assumed that Bensalem, Lower Merion, and Upper Darby contributes its entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

DELCORA, Bucks County, and Lower Southampton are prior contribution customers which have been converted to depreciation and return customers.

- (b) Collection System Annual Depreciation Rate: 2.00%
- Trtmt & Pumping Plant Annual Depreciation Rate: 2.50%
- Township Customers Rate of Return: 7.50%

(c) Excludes \$0.0 Pumping Stations-Direct to Bucks County, \$66,000.0 Pumping Stations-Lower Merion volume and capacity costs recovered through volume and capacity rates, and \$18,000.0 Pumping Stations-Springfield (excl Wyndmoor) volume and capacity costs recovered through volume and capacity rates.

**SUMMARY OF ALLOCATED COST OF SERVICE
FOR CONTRACT CUSTOMERS
Test Year 2026**

<u>Customer</u>	<u>Allocated Investment</u> \$	<u>Allocated Depreciation Investment</u> \$	<u>O&M Expense</u> \$	<u>Depreciation Expense</u> \$	<u>Return on Investment</u> \$	<u>Allocated Cost of Service</u> \$ Rounded
Abington	6,335,000	6,319,000	1,379,000	153,530	475,125	2,008,000
Bensalem	11,316,000	11,288,000	1,961,000	12,930	45,975	2,020,000
Bucks County	33,918,000	33,824,000	10,216,000	239,225	717,675	11,173,000
Cheltenham	18,687,000	18,647,000	3,150,000	441,200	1,401,525	4,993,000
DELCORA	50,122,000	49,978,000	10,750,000	249,865	762,150	11,762,000
Lower Merion	17,034,000	16,990,000	2,813,000	(a)	(a)	2,813,000
Lower Moreland	3,156,000	3,150,000	754,000	74,025	236,700	1,065,000
Lower Southampton	22,909,000	22,874,000	2,379,000	517,555	1,718,175	4,615,000
Springfield (less Wyndmoor)	7,110,000	7,095,000	1,705,000	168,655	533,250	2,407,000
Springfield (Wyndmoor)	1,440,000	1,387,000	282,000	33,020	108,000	423,000
Upper Darby	19,503,000	19,456,000	4,254,000	52,670	194,550	4,501,000
Total	191,530,000	191,008,000	39,643,000	1,942,675	6,193,125	47,780,000

(a) It is assumed that Bensalem, Lower Merion, and Upper Darby contribute their entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

RATE DESIGN ADJUSTMENT TO UNIT O&M EXPENSE IN ORDER TO RECOVER COSTS ASSOCIATED WITH I/I WHEN RATES ARE APPLIED
CONTRACT ADJUSTMENTS CURRENTLY NOT IN USE

Line No.	Contract Customer	Unit Costs			
		Volume \$/Mcf Rates-8	Capacity \$/Mcf/day Rates-8	Suspended Solids \$/1,000 lbs Rates-8	BOD \$/1,000 lbs Rates-8
<u>Abington, Bensalem, Bucks County, Lower Moreland and Lower Southampton</u>					
1	Northeast WP CP - Preliminary Trtmt.	0.1276	124.3580		
2	Northeast WP CP - Other	2.1960	170.2736	310.0224	323.2751
3	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
4	Total	2.3236	294.6316	310.0224	323.2751
<u>Cheltenham</u>					
5	Northeast WP CP	0.0000	0.0000		
6	Northeast WP CP - Other	2.1960	170.2736	310.0224	323.2751
7	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
8	Total	2.1960	170.2736	310.0224	323.2751
<u>DELCORA</u>					
9	Southwest WP CP	2.0099	127.8526	292.7254	304.1762
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	2.0099	127.8526	292.7254	304.1762
<u>Lower Merion</u>					
10	Southwest WP CP	2.0917	130.6816	297.0075	304.9340
11	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
12	Neill Drive Pumping Station	0.2233	564.5827		
13	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
14	Total (a)	2.3150	695.2643	297.0075	304.9340
<u>Springfield (less Wyndmoor)</u>					
15	Southwest WP CP	2.0917	130.6816	297.0075	304.9340
16	Central Schuylkill Pumping Station	0.0153	28.5753		
17	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
18	Total (b)	2.1070	159.2569	297.0075	304.9340
<u>Upper Darby</u>					
19	Southwest WP CP	2.0917	130.6816	297.0075	304.9340
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	2.0917	130.6816	297.0075	304.9340
<u>Springfield (Wyndmoor)</u>					
20	Southeast WP CP	3.4574	358.5708	527.3120	299.3410
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	3.4574	358.5708	527.3120	299.3410

These calculations can be used to determine the "CONTRACT ADJUSTMENT" required to achieve the target (or adopted rates).

	Target/Adopted Unit Costs			
	Volume \$/Mcf	Capacity \$/Mcf/day	Suspended Solids \$/1,000 lbs	BOD \$/1,000 lbs
CURRENTLY NOT IN USE				
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A
Adjustment	#N/A	#N/A	#N/A	#N/A
Target	#N/A	#N/A	#N/A	#N/A

(a) \$2.0917 and \$130.6816 rates are applied to all Lower Merion volume and capacity whereas \$0.2233 and \$564.5827 are applied to only to volume and capacity units related to flow through the City Line Avenue and Presidential Drive connection.
 (b) \$2.1070 and \$159.2569 are applicable to all Springfield (less Wyndmoor) volume and capacity units.

A lag factor is applied to all wholesale customer rates equal 1.0000
 Months in effective test year: 12.00
 Months to collect COS: 12.00
 BUT, DELCORA is for 12.00 months, or an adjustment factor of 1.0000

TABLE 0

SUMMARY OF TEST YEAR CHARGES FOR WHOLESALE CONTRACT CUSTOMERS

Test Year 2026

Line No.	Contract Customers	(1) Annual Lump Sum Cost \$ Rates-2	(2) Volume \$/ Mcf Rates-4	Unit Costs		(4) Suspended Solids \$/1,000 lbs Rates-4	(5) BOD \$/1,000 lbs Rates-4
				(3) Capacity (a) \$/cfs Rates-4	(4) Suspended Solids \$/1,000 lbs Rates-4		
1	Abington	NE 684,800	2.3236	25,456	310.02	323.28	
2	Bensalem	NE 120,000	2.3236	25,456	310.02	323.28	
3	Bucks County (b)	NE 1,032,900	2.3236	25,456	310.02	323.28	
4	Cheltenham	NE 2,162,700	2.1960	14,712	310.02	323.28	
5	DELCORA	SW 1,105,000	2.0099	11,046	292.73	304.18	
6	Lower Merion (c) (d)	SW 123,000	2.0917	11,291	297.01	304.93	
7	Lower Moreland	NE 372,700	2.3236	25,456	310.02	323.28	
8	Lower Southampton	NE 2,677,800	2.3236	25,456	310.02	323.28	
9	Springfield (less Wyndmoor)	SW 820,000	2.1070	13,760	297.01	304.93	
10	Springfield (Wyndmoor)	SE 162,000	3.4574	30,981	527.31	299.34	
11	Upper Darby	SW 186,000	2.0917	11,291	297.01	304.93	
12	Total	9,446,900					

- (a) Annual Cost.
- (b) Charges for recovery of costs associated with odor control of Bucks County wastewater are in addition to the charges shown herein.
- (c) For flow through City Line Avenue and Presidential Drive connection, an additional cost of \$0.2233 per Mcf is applicable for costs related to the Neill Drive Pump Station.
- (d) For contract capacity at the City Line Avenue and Presidential Drive connection, an additional charge of \$564.58 per Mcf/day (\$48,779.9 per cfs) is applicable to costs related to Neill Drive Pump Station.
- (e) All costs inflated 0.0% due to new rates being in place 12.0 months of an effective 12 month test year.

Reference: LINKS

**COMPARISON OF CONTRACT SERVICE REVENUES
UNDER EXISTING AND ADJUSTED RATES
Test Year 2026**

	(1) Units of Service	(2) Existing Rates		(3) Adjusted Rates		(5) Revenue Difference \$	(6) Revenue \$	Column (5) Charges Before Management Fee \$	Allocated Cost of Service from Rates-2 \$	Calculated Revenues Less COS	
		Unit Charge \$/unit	Revenue \$	Unit Charge \$/unit	Revenue \$					Amount \$	Percent of COS %
			(1) * (2)	Rates-5	(1) * (4)	(5) - (3)					
Abington											
O&M Charges											
Volume (Mcf)	106,423	2.0663	219,902	2.3236	247,284	27,382					
Capacity (cfs)	9,5420	21,752	207,558	25,456	242,901	35,343					
Suspended Solids (1,000 lbs)	1,198	260.99	312,781	310.02	371,547	58,766					
BOD (1,000 lbs)	1,426	304.55	434,404	323.28	461,115	26,711					
Subtotal			1,174,645		1,322,847	148,202					
Lump Sum Charge		655,000	655,000	684,800	684,800	29,800	2,007,647	2,008,000	(353)	-0.02%	
Management Fee		12.00%	219,557	12%	240,918	21,361					
Total Service Charge			2,049,202		2,248,565	199,363					
Bensalem											
O&M Charges											
Volume (Mcf)	143,084	2.0663	295,654	2.3236	332,470	36,816					
Capacity (cfs)	11,7400	21,752	255,368	25,456	298,853	43,485					
Suspended Solids (1,000 lbs)	1,875	260.99	489,338	310.02	581,275	91,937					
BOD (1,000 lbs)	1,956	304.55	595,642	323.28	632,268	36,626					
Subtotal			1,636,002		1,844,866	208,864					
Lump Sum Charge		144,000	144,000	120,000	120,000	(24,000)	1,964,866	2,020,000	(55,134)	-2.73%	
Management Fee		12.00%	213,600	12%	235,784	22,184					
Total Service Charge			1,993,602		2,200,650	207,048					
Bucks County											
O&M Charges											
Volume (Mcf)	894,044	2.0663	1,847,363	2.3236	2,077,401	230,038					
Capacity (cfs)	74,2600	21,752	1,615,304	25,456	1,890,363	275,059					
Suspended Solids (1,000 lbs)	10,048	260.99	2,622,444	310.02	3,115,152	492,708					
BOD (1,000 lbs)	9,470	304.55	2,884,162	323.28	3,061,507	177,345					
Subtotal			8,969,273		10,144,423	1,175,150					
Lump Sum Charge (a)		1,002,000	1,002,000	1,032,900	1,032,900	30,900	11,177,323	11,173,000	4,323	0.04%	
Management Fee		10.00%	997,127	10%	1,117,732	120,605					
Total Service Charge			10,968,400		12,295,055	1,326,655					
Cheltenham											
O&M Charges											
Volume (Mcf)	379,171	1.9552	741,355	2.1960	832,660	91,305					
Capacity (cfs)	31,7500	12,588	399,669	14,712	467,106	67,437					
Suspended Solids (1,000 lbs)	2,562	260.99	668,578	310.02	794,192	125,614					
BOD (1,000 lbs)	2,253	304.55	686,077	323.28	728,264	42,187					
Subtotal			2,495,679		2,822,222	326,543					
Lump Sum Charge		1,955,000	1,955,000	2,162,700	2,162,700	207,700	4,984,922	4,993,000	(8,078)	-0.16%	
Management Fee		12.00%	534,081	12%	598,191	64,110					
Total Service Charge			4,984,760		5,583,113	598,353					

Lower Moreland

O&M Charges										
Volume (Mcf)	68,159	2,0663	140,837	2.3236	158,374	17,537				
Capacity (cfs)	5.8800	21,752	127,902	25,456	149,681	21,779				
Suspended Solids (1,000 lbs)	694	260.99	181,228	310.02	215,277	34,049				
BOD (1,000 lbs)	522	304.55	159,019	323.28	168,797	9,778				
Subtotal			<u>608,986</u>		<u>692,129</u>	<u>83,143</u>				
Lump Sum Charge		357,000	357,000	372,700	372,700	15,700	1,064,829	1,065,000	(171)	-0.02%
Management Fee		12.00%	115,918	12%	127,779	11,861				
Total Service Charge			<u>1,081,904</u>		<u>1,192,608</u>	<u>110,704</u>				

(a) See footnote (a) on sheet Rates-7.

Reference: LINKS

**COMPARISON OF CONTRACT SERVICE REVENUES
UNDER EXISTING AND ADJUSTED RATES
Test Year 2026**

	(1)	(2)	(3)	(4)	(5)	(6)				
	Units of Service	Existing Rates Unit Charge \$/unit	Revenue \$	Adjusted Rates Unit Charge \$/unit Rates-5	Revenue \$	Revenue Difference \$				
			(1) * (2)	Rates-5	(1) * (4)	(5) - (3)				
Lower Southampton										
O&M Charges										
Volume (Mcf)	264,709	2.0663	546,968	2.3236	615,078	68,110				
Capacity (cfs)	15,7900	21,752	343,464	25,456	401,950	58,486				
Suspended Solids (1,000 lbs)	1,482	260.99	386,798	310.02	459,470	72,672				
BOD (1,000 lbs)	1,431	304.55	435,812	323.28	462,609	26,797				
Subtotal			1,713,042		1,939,107	226,065				
Lump Sum Charge		2,604,000	2,604,000	2,677,800	2,677,800	73,800	4,616,907	4,615,000	1,907	0.04%
Management Fee		12.00%	518,045	12%	554,029	35,984				
Total Service Charge			4,835,087		5,170,936	335,849				
DELCORA										
O&M Charges										
Volume (Mcf)	1,063,085	1.7962	1,909,513	2.0099	2,136,695	227,182				
Capacity (cfs)	155,0000	9,792	1,517,760	11,046	1,712,130	194,370				
Suspended Solids (1,000 lbs)	12,207	243.33	2,970,194	292.73	3,573,239	603,045				
BOD (1,000 lbs)	10,636	256.33	2,726,432	304.18	3,235,377	508,945				
Subtotal			9,123,899		10,657,441	1,533,542				
Lump Sum Charge		1,009,000	1,009,000	1,105,000	1,105,000	96,000	11,762,441	11,762,000	441	0.00%
Management Fee		12.00%	1,215,948	12%	1,411,493	195,545				
Total Service Charge			11,348,847		13,173,934	1,825,087				
Lower Merion										
O&M Charges										
Volume (Mcf) (b)	284,757	1.8676	531,812	2.0917	598,239	66,427				
Capacity (cfs) (c)	31,5700	10,009	315,984	11,291	421,384	105,400				
Suspended Solids (1,000 lbs)	2,975	247.11	735,217	297.01	883,664	148,447				
BOD (1,000 lbs)	2,541	256.96	652,893	304.93	774,802	121,909				
Subtotal			2,235,906		2,678,089	442,183				
Lump Sum Charge		119,000	119,000	123,000	123,000	4,000	2,801,089	2,813,000	(11,911)	-0.42%
Management Fee		10.00%	235,491	10%	280,109	44,618				
Total Service Charge			2,590,397		3,081,198	490,801				
Springfield (excl. Wyndmoor)										
O&M Charges										
Volume (Mcf)	126,465	1.8823	238,045	2.1070	266,462	28,417				
Capacity (cfs)	4,6000	12,299	56,575	13,760	63,296	6,721				
Suspended Solids (1,000 lbs)	2,088	247.11	515,896	297.01	620,065	104,169				
BOD (1,000 lbs)	2,033	256.96	522,353	304.93	619,879	97,526				
Subtotal			1,332,869		1,569,702	236,833				
Lump Sum Charge		766,000	766,000	820,000	820,000	54,000	2,389,702	2,407,000	(17,298)	-0.72%
Management Fee		12.00%	251,864	12%	286,764	34,900				
Total Service Charge			2,350,733		2,676,466	325,733				

Upper Darby

O&M Charges										
Volume (Mcf)	438,724	1,8676	819,361	2.0917	917,679	98,318				
Capacity (cfs)	35.0000	10,009	350,315	11,291	395,185	44,870				
Suspended Solids (1,000 lbs)	5,328	247.11	1,316,579	297.01	1,582,421	265,842				
BOD (1,000 lbs)	3,856	256.96	990,811	304.93	1,175,801	184,990				
Subtotal			<u>3,477,066</u>		<u>4,071,086</u>	<u>594,020</u>				
Lump Sum Charge		323,000	323,000	186,000	186,000	(137,000)	4,257,086	4,501,000	(243,914)	-5.42%
Management Fee		12.00%	456,008	12%	510,850	54,842				
Total Service Charge			<u>4,256,074</u>		<u>4,767,936</u>	<u>511,862</u>				

Springfield (Wyndmoor)

O&M Charges										
Volume (Mcf)	17,722	3.0450	53,963	3.4574	61,272	7,309				
Capacity (cfs)	1.9300	26,930	51,975	30,981	59,793	7,818				
Suspended Solids (1,000 lbs)	180	416.30	74,825	527.31	94,777	19,952				
BOD (1,000 lbs)	151	196.94	29,770	299.34	45,250	15,480				
Subtotal			<u>210,533</u>		<u>261,092</u>	<u>50,559</u>				
Lump Sum Charge		138,000	138,000	162,000	162,000	24,000	423,092	423,000	92	0.02%
Management Fee		12.00%	41,824	12%	50,771	8,947				
Total Service Charge			<u>390,357</u>		<u>473,863</u>	<u>83,506</u>				

Total Contract Service Revenue			<u>46,849,363</u>		<u>52,864,324</u>	<u>6,014,961</u>				
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management fee

Whlsl COS=	47,780,000	plus	5,414,420	53,194,420
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- (a) The PWD recovers the direct costs for sodium hypochlorite for odor control of Bucks County wastewater directly from Bucks County based on actual expenses incurred. Therefore, remove this cost from the lump sum charge and note on the schedule of contract customer charges that those costs are recovered directly from Bucks County.
- (b) The volume charge revenue includes charges for flows through the City Line and Presidential Drive connection.
- (c) The capacity charge revenue includes charges for flows through the City Line and Presidential Drive connection.

Ref: [Somallo-40](#)

Line No.	(1) Total Net Operating Expense \$1,000	(2) Projected Test Year Units of Service	(3) Unit Operating Expense \$/unit	(4) Contract Customer		(5) Adjusted Unit Operating Expense \$/unit ((3)*(4)) / (5)
				Total Volume Units Incl. Mcf	Total Volume Units Excl. Mcf	
PUMPING STATIONS						
Neill Drive Pumping Station Retail and Lower Merion						
1	Total Volume 13	61,250	Mcf 0.2122	299,900	285,000	0.2233
2	Total Capacity 204	370	Mcf/day 552.4324	2,788	2,728	564.5827
Central Schuylkill Pumping Station Retail and Springfield (excl. Wyndmoor)						
3	Total Volume 51	3,425,000	Mcf 0.0149	129,100	126,000	0.0153
4	Total Capacity 621	22,110	Mcf/day 28.0868	585	575	28.5753
WATER POLLUTION CONTROL PLANTS						
Northeast Plant: Retail and Cheltenham						
5	Volume 0	NA	Mcf 0.0000	394,000	379,000	0.0000
6	Capacity 0	NA	Mcf/day 0.0000	2,803	2,743	0.0000
Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
7	Volume 746	6,067,000	Mcf 0.1230	1,531,500	1,476,000	0.1276
8	Capacity 4,759	39,100	Mcf/day 121.7136	10,346	10,126	124.3580
Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
9	Volume 17,344	8,198,000	Mcf 2.1156	1,925,500	1,855,000	2.1960
10	Capacity 8,805	52,836	Mcf/day 166.6477	13,149	12,869	170.2736
11	Suspended Solids 32,343	106,124	1,000 lbs 304.7666	18,168	17,860	310.0224
12	BOD 26,707	82,827	1,000 lbs 322.4434	17,102	17,058	323.2751
Southwest Plant: Retail						
13	Volume 82	NA	Mcf 0.0000	NA	NA	
14	Capacity 790	NA	Mcf/day 0.0000	NA	NA	
Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby						
15	Volume 18,079	8,995,000	Mcf 2.0099	884,600	850,000	2.0917
16	Capacity 7,412	57,973	Mcf/day 127.8526	6,467	6,327	130.6816
17	Suspended Solids 23,469	80,174	1,000 lbs 292.7254	10,543	10,391	297.0075
18	BOD 15,951	52,440	1,000 lbs 304.1762	8,451	8,430	304.9340
Southeast Plant: Retail and Springfield (Wyndmoor)						
19	Volume 12,855	3,904,000	Mcf 3.2928	18,900	18,000	3.4574
20	Capacity 9,022	25,161	Mcf/day 358.5708	167	167	358.5708
21	Suspended Solids 15,590	30,223	1,000 lbs 515.8323	184	180	527.3120
22	BOD 5,775	19,420	1,000 lbs 297.3738	152	151	299.3410

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SERVCHG

The "Servchg" worksheet develops the cost of service monthly service charge for 5/8 inch meters.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
SERVIndex	Index	Servchg-1	
SRVCHG	Service Charge Design	Servchg-2	
ADJRTLCOS	Adjusted Retail COS Unit Costs	Servchg-3	
ADJCOSSUM	Summary of Adjusted COS Service Charges	Servchg-4	Schedule BV-2: Table 8-2
EQMBR	Equivalent Meter & Bill Ratios	Servchg-5	

Units	Collection System Stormwater Eq. Meters	Customer Costs										Reference	Sanitary	Stormwater	Total	
		Billing Costs		Industrial Waste Costs	Stormwater Infiltration/ Inflow Costs	Sanitary Infiltration/ Inflow Costs	Stormwater Direct Programs	Warranty Costs	Total Cost							
		Meter Costs	Sanitary Stormwater Bills													
5/8 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	1.0	1.0		1.0		1.0		1.0								
Total Cost - \$	0.6790	3.4562		0.5465		3.1403		0.0000	7.8220				7.8220	0.0000		7.8220
3/4 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	1.5	1.00		1.5		1.5		1.0								
Total Cost - \$	1.0185	3.4562		0.8198		4.7105		0.0000	10.0050				10.0050	0.0000		10.0050
1 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	2.5	1.1		2.5		2.5		1.1								
Total Cost - \$	1.6975	3.8018		1.3663		7.8508		0.0000	14.7164				14.7164	0.0000		14.7164
1-1/4 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	3.8	1.2		3.8		3.8		1.2								
Total Cost - \$	2.5802	4.1474		2.0767		11.9331		0.0000	20.7374				20.7374	0.0000		20.7374
1-1/2 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	5.0	1.2		5.0		5.0		1.2								
Total Cost - \$	3.3950	4.1474		2.7325		15.7015		0.0000	25.9764				25.9764	0.0000		25.9764
2 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	8.0	1.5		8.0		8.0		2.1								
Total Cost - \$	5.4320	5.1843		4.3720		25.1224		0.0000	40.1107				40.1107	0.0000		40.1107
3 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	15.0	2.0		15.0		15.0		0.0								
Total Cost - \$	10.1850	6.9124		8.1975		47.1045		0.0000	72.3994				72.3994	0.0000		72.3994
4 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	25.0	4.0		25.0		25.0		0.0								
Total Cost - \$	16.9750	13.8248		13.6625		78.5075		0.0000	122.9698				122.9698	0.0000		122.9698
6 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	50.0	7.0		50.0		50.0		0.0								
Total Cost - \$	33.9500	24.1934		27.3250		157.0150		0.0000	242.4834				242.4834	0.0000		242.4834
8 Inch Meter																
Unit Costs - \$/unit	0.6790	3.4562		0.5465		3.1403		0.0000								
Units	80.0	10.0		80.0		80.0		0.0								
Total Cost - \$	54.3200	34.5620		43.7200		251.2240		0.0000	383.8260				383.8260	0.0000		383.8260

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10 Inch Meter										
Unit Costs - \$/unit	0.6790	3.4562	0.5465	3.1403	0.0000		above			
Units	115.0	15.0	115.0	115.0	0.0		Servchg-3			
Total Cost - \$	78.0850	51.8430	62.8475	361.1345	0.0000	553.9100		553.9100	0.0000	553.9100
12 Inch Meter										
Unit Costs - \$/unit	0.6790	3.4562	0.5465	3.1403	0.0000		above			
Units	215.0	20.0	215.0	215.0	0.0		Servchg-3			
Total Cost - \$	145.9850	69.1240	117.4975	675.1645	0.0000	1,007.7710		1,007.7710	0.0000	1,007.7710
14 Inch Meter										
Unit Costs - \$/unit	0.6790	3.4562	0.5465	3.1403	0.0000		above			
Units	225.0	23.0	225.0	225.0	0.0		Servchg-3			
Total Cost - \$	152.7750	79.4926	122.9625	706.5675	0.0000	1,061.7976		1,061.7976	0.0000	1,061.7976

Rate Design - Retail COs Unit Costs Adjusted to Subsidize Discount Customers and to Reflect Conversion to Billing Units from Wastewater Units

Line No.	Cost Component	Units	Adjusted Unit Cost \$/unit	Ratedsn-5	Ratedsn-5
	Collection System Pumping Station				
1	Volume	Mcf	0.2570 /Mcf		
2	Capacity	Mcf/day	228.7994 /year =	\$19.0666 /month	
3	Sanitary Sewers	Mcf/day	300.7570 /year =	\$25.0631 /month	
4	Storm Costs Related to Equivalent Meters				
	WPC Plants				
5	Volume	Mcf	2.7424 /Mcf		
6	Capacity	Mcf/day	286.5341 /year =	\$23.8778 /month	
7	Suspended Solids	1,000 lbs	399.5574 /1,000 lbs		
8	BOD	1,000 lbs	384.4559 /1,000 lbs		
	Customer Costs				
9	Meter Costs	Eq Meters	8.1482 /year =	\$0.6790 /month	
10	Billing Costs Sanitary	Eq Bills	3.4562 /monthly bill		
11	Industrial Waste Unit - Retail	Eq Meters	6.5576 /year =	\$0.5465 /month	
12	Warranty Program	Eq Service	0.0000 /year =	\$0.0000 /month	
13	Infiltration/Inflow - Sanitary	Eq Meters	37.6837 /year =	\$3.1403 /month	

Test Year Equivalent Bills and Equivalent Meters Factors

		5/8" Meter	3/4" Meter	1" Meter	1-1/4" Meter	1-1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	12" Meter	14" Meter
Equivalent Bills Factors	Units-11	1.0	1.0	1.1	1.2	1.2	1.5	2.0	4.0	7.0	10.0	15.0	20.0	23.0
Equivalent Meters Factors	Units-12	1.0	1.5	2.5	3.8	5.0	8.0	15.0	25.0	50.0	80.0	115.0	215.0	225.0
Equivalent Service Factors	Units-12	1.0	1.0	1.1	1.2	1.2	2.1	10.0	12.0	15.0	19.0	25.0	28.0	45.0
Equivalent Bills Factors - Parcel Based		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

Meter Size inches	Calculated Service Charge \$	Rounded Service Charge \$	Lag Factor @ 105.10% \$
5/8	7.82	7.82	8.22
3/4	10.01	10.01	10.52
1	14.72	14.72	15.47
1-1/4	20.74	20.74	21.80
1-1/2	25.98	25.98	27.30
2	40.11	40.11	42.16
3	72.40	72.40	76.09
4	122.97	122.97	129.24
6	242.48	242.48	254.85
8	383.83	383.83	403.41
10	553.91	553.91	582.16
12	1,007.77	1,007.77	1,059.17
14	1,061.80	1,061.80	1,115.95

TABLE WW - 16

DEVELOPMENT OF COST OF SERVICE MONTHLY SERVICE CHARGE FOR CUSTOMERS WITH 5/8-INCH METERS

Test Year 2026

Line No.	Cost Component	(1) Units	(2) Unit Costs \$/Unit	(3) Number of Units	(4) Total Cost \$
			<u>Servchg-2</u>	<u>Servchg-2</u>	(2) * (3)
	Customer Costs				
1	Meter Costs	Eq. Meter	0.6790	1.0	0.6790
2	Billing Costs	Eq. Bills	3.4562	1.0	3.4562
3	Industrial Waste Unit	Eq. Meter	0.5465	1.0	0.5465
	Warranty Program	Eq. Service	0.0000	1.0	0.0000
4	I/I Costs - Sanitary Costs	Eq. Meter	3.1403	1.0	3.1403
5	Total Service Charge				7.8220
6	Total Service Charge - Rounded				7.82

TABLE 19

EQUIVALENT METER AND BILL RATIOS

Meter Size inches	Equiv. Meter and Capacity Ratio Servchg-3	Equivalent Bill Ratio Servchg-3	Equiv. Meter and Service Ratio Servchg-3
5/8	1.0	1.0	1.0
3/4	1.0	1.5	1.0
1	1.1	2.5	1.1
1-1/4	1.2	3.8	1.2
1-1/2	1.2	5.0	1.2
2	1.5	8.0	2.1
3	2.0	15.0	10.0
4	4.0	25.0	12.0
6	7.0	50.0	15.0
8	10.0	80.0	19.0
10	15.0	115.0	25.0
12	20.0	215.0	28.0
14	23.0	225.0	45.0

SCOS25_26.XLS

LAGRATE

The "LagRate" worksheet refines cost of service rates to recognize billing lag and rate implementation refinements and develops proposed Sewer System rates for the test year and two following years.

Range	Description	Page Number	Table
LAGIndex	Index	LagRate-1	
COSRates	Existing and COS Rates	LagRate-2	
BILLCONS	Projected Accounts, Bills and Consumption	LagRate-3	
PBILLERates	Projected Gross Billings Under Existing Rates	LagRate-4	
BILLMETER	Historical Accounts by Meter Size & Billed Volume	LagRate-5	
BILLMETER	FY 2026 Bills by Meter Size & Billed Volume	LagRate-6	
EBILLS	Historical Billings Under Existing Rates	LagRate-7	
BILLTABFTI	FY 2026 Bill Tab Adjustment Factors	LagRate-7a	
EUNITCHRG	Unit Charges Under Existing Rates	LagRate-8	
PBILLS	Billings Under COS Rates	LagRate-9	
PUNITCHRG	Unit Charges Under COS Rates	LagRate-10	
PBILLPRates	Projected Billings Under COS Rates	LagRate-11	
PBILLSUM	Summary of Projected Billings Under COS Rates	LagRate-12	
RECPPTS	Calculation of Receipts (Under Proposed Rates) Reflecting Lag	LagRate-13	
TYRECPPTS	Test Year Receipts with Lag	LagRate-14	
ADJCOS	Modified COS Rates to Account for Lag	LagRate-15	
CTRCTUnits	Contract Service Customers Billing Units	LagRate-16	
WHLCHRG	Summary of Existing Charges for Wholesale Contract Customers	LagRate-17	
PRATES	Proposed Contract Rates and Percent Incr. Over Existing Rates	LagRate-18	
CTRCTANAI	Contract Serv. Proposed Rates Receipts Analysis - Part 1	LagRate-19	
CTRCTANAI	Contract Serv. Proposed Rates Receipts Analysis - Part 2	LagRate-19a	
COSCLASS	COS & Adjusted COS by Class	LagRate-20	
CTRCTACOS	Contract Customers Allocated Cost of Service	LagRate-21	
EREVCOM	Comparison of Revenue Under Existing Rates to COS	LagRate-22	
CTRCTREV	Comparison of Contract Revenues Under Existing Rates and Adjusted Rates	LagRate-23	
TYCSTSERV	Test Year Cost of Service	LagRate-24	
PRATESGS	Proposed Wastewater Rates for General Service	LagRate-25	Schedule BV-2: Table 8-4
XXXXXX	Septic Hauler Fee Calculation	LagRate-26	
TYPBILLS	Typical Bills for Water and Wastewater	LagRate-27	
XXXXXX	PAGE NOT IN USE	LagRate-28	
XXXXXX	PAGE NOT IN USE	LagRate-29	
XXXXXX	PAGE NOT IN USE	LagRate-30	
PHRATESTA	Four Years of Phased Rates (No trending)	LagRate-31	
PHASE1BILI	Transition Phase 1 Typical Bills	LagRate-32	
PHASE2BILI	Transition Phase 2 Typical Bills	LagRate-33	
PHASE3BILI	Transition Phase 3 Typical Bills	LagRate-34	
CHRGCOMP1	Comparison 1 of Typical Bills	LagRate-35	
CHRGCOMP2	Comparison 2 of Typical Bills	LagRate-36	
PROPRCPPTS	Page 1 of FY 2026 Proposed Receipts Calcs	LagRate-37	
PROPRCPPTS	Page 2 of FY 2026 Proposed Receipts Calcs	LagRate-38	
XXXXXX	PAGE NOT IN USE	LagRate-39	
SSERVCHGS	2026 Components of Sewer Service Charges	LagRate-40	
XXXXXX	PAGE NOT IN USE	LagRate-41	
XXXXXX	PAGE NOT IN USE	LagRate-42	
SSERVCHGS	Summary of Components of Regular Sewer Service Charges	LagRate-43	
SSERVCHGS	Summary of Components of Discount Sewer Service Charges	LagRate-44	

Reference: OPTION 0 COS

TEST YEAR COS RATES
TEST YEAR 2026
 (Prior to Application of Lag Factor Adjustment)

EXISTING RATES

TEST YEAR (TY)
FY 2026
 Effective September 1, 2024

TY - 1
FY 2025
 Effective September 1, 2024

TY - 2
FY 2024
 Effective September 1, 2023

TEST YEAR 2026				EXISTING RATES		TEST YEAR (TY) FY 2026		TY - 1 FY 2025		TY - 2 FY 2024	
Meter Size inches	Meter Code	General Service Charge \$/Bill	Discount Service Charge (a) \$/Bill	Meter Size inches	Meter Code	General Service Charge \$/Bill	Discount Service Charge (a) \$/Bill	General Service Charge \$/Bill	Discount Service Charge (a) \$/Bill	General Service Charge \$/Bill	Discount Service Charge (a) \$/Bill
		Servchg-4	Ratedsn-2			Ref: Financial Planning Model		Ref: Financial Planning Model		Ref: Financial Planning Model	
15.11	5/8	R	7.82	5/8	R	7.64	5.73	7.64	5.73	7.26	5.45
37.91	3/4	Z	10.01	3/4	Z	9.79	7.34	9.79	7.34	9.27	6.95
61.18	1	Q	14.72	1	Q	14.43	10.82	14.43	10.82	13.60	10.20
89.77	1-1/4	Y	20.74	1-1/4	Y	20.36	15.27	20.36	15.27	19.15	14.36
118.37	1-1/2	P	25.98	1-1/2	P	25.53	19.15	25.53	19.15	23.96	17.97
188.19	2	X	40.11	2	X	39.44	29.58	39.44	29.58	36.98	27.74
350.10	3	O	72.40	3	O	71.26	53.45	71.26	53.45	66.70	50.03
585.83	4	W	122.97	4	W	120.98	90.74	120.98	90.74	113.34	85.01
1,166.66	6	N	242.48	6	N	238.64	178.98	238.64	178.98	223.43	167.57
1,862.86	8	V	383.83	8	V	377.82	283.37	377.82	283.37	353.59	265.19
2,679.42	10	E	553.91	10	E	545.20	408.90	545.20	408.90	510.31	382.73
4,977.74	12	T	1,007.77	12	T	992.49	744.37	992.49	744.37	927.96	695.97
5,217.47	14	H	1,061.80	14	H		0.00		0.00		0.00
<u>Monthly Water Usage</u>		<u>Charge Per Mcf</u>	<u>Charge Per Mcf</u>	<u>Monthly Water Usage</u>		<u>Charge \$/Mcf</u>		<u>Charge \$/Mcf</u>		<u>Charge \$/Mcf</u>	
General Service Volume Charge		45.09	33.82	General Service Volume Charge		41.11		41.11		37.93	
Discount Volume Charge (a)				Discount Volume Charge (a)		30.83		30.83		28.45	
Groundwater Volume Charge		15.54		Groundwater Volume Charge		14.81		14.81		13.47	
<u>Wastewater Surcharge</u>		<u>Charge \$/lb</u>		<u>Wastewater Surcharge</u>		<u>Charge \$/lb</u>		<u>Charge \$/lb</u>			
BOD in excess of 250 mg/l		0.489		BOD in excess of 250 mg/l		0.450		0.444		0.387	
SS in excess of 350 mg/l		0.509		SS in excess of 350 mg/l		0.458		0.452		0.403	

(a) Universities, Colleges, Hospitals, Charities, Board of Education and Senior Citizens are billed at 75% of regular rates.

File: SCOS25_26_ver1.xls	Philadelphia Water Department (PWD)	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE	Test Year	2026	Budget Yr	2025	Ver. 1a
BILLCONS - Projected Accounts, Bills and Consumption	P.N. 135647.0100	February 24, 2025; February 24, 2025 8:55 p.m.					LagRate-3

References: Financial Planning Model (Customer)
 Water & Sewer and Water Only Data No Longer Required

PROJECTED WASTEWATER BILLINGS UNDER EXISTING RATES

W&S Accounts	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Test Year 2026
	Volume Mcf	Volume Mcf	Volume Mcf	Volume Mcf	Volume Mcf	Volume Mcf	Volume Mcf	Volume Mcf	Volume Mcf	Volume Mcf	
Residential (excluding Senior Citizens)	3,015,134	2,999,477	2,934,977	2,874,292	2,817,101	2,763,097	2,737,790	2,712,483	2,691,393	2,670,304	2,874,292
Commercial	1,705,816	1,694,393	1,696,788	1,699,200	1,701,717	1,704,233	1,704,233	1,704,233	1,704,233	1,704,233	1,699,200
Industrial	76,255	77,367	75,207	73,102	71,049	69,045	69,045	69,045	69,045	69,045	73,102
Public Utilities	10,363	13,233	13,761	14,328	14,941	15,605	15,605	15,605	15,605	15,605	14,328
Senior Citizens	123,436	123,335	122,063	120,991	119,925	118,865	118,865	118,865	118,865	118,865	120,991
Housing Authority	174,158	138,914	139,106	139,323	139,541	139,759	139,759	139,759	139,759	139,759	139,323
Charities & Schools	133,883	121,629	131,296	141,727	152,988	165,142	165,142	165,142	165,142	165,142	141,727
Hospital/University	100,612	98,419	105,639	113,389	121,705	130,633	130,633	130,633	130,633	130,633	113,389
Hand Billed	359,996	279,672	254,124	230,325	208,157	187,507	187,507	187,507	187,507	187,507	230,325
xxxxxxxx	0	0	0	0	0	0	0	0	0	0	0
Fire Meters	3,703	379	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393
Scheduled (Flat Rate)	24	23	19	16	13	11	11	11	11	11	16
yyyyyyyy	0	0	0	0	0	0	0	0	0	0	0
Sewer Only	60,157	69,532	64,765	64,765	64,765	64,765	64,765	64,765	64,765	64,765	64,765
Ground Water	208,685	205,339	204,843	204,843	204,843	204,843	204,843	204,843	204,843	204,843	204,843
Total	5,972,221	5,821,710	5,743,981	5,677,694	5,618,138	5,564,898	5,539,591	5,514,284	5,493,194	5,472,105	5,677,694

W&S Accounts	Billings \$	Billings \$	Billings \$	Billings \$	Billings \$	Billings \$	Billings \$	Billings \$	Billings \$	Billings \$	Test Year 2026
	Residential (excluding Senior Citizens)	142,850,769	151,149,426	159,708,894	159,505,314	157,154,192	154,934,088	153,893,717	152,853,346	151,986,336	
Commercial	65,181,176	69,925,661	75,785,151	77,078,060	77,181,534	77,284,967	77,284,967	77,284,967	77,284,967	77,284,967	77,078,060
Industrial	2,853,242	3,125,765	3,298,427	3,263,781	3,178,865	3,095,962	3,095,962	3,095,962	3,095,962	3,095,962	3,263,781
Public Utilities	436,971	580,983	649,238	682,627	707,827	735,124	735,124	735,124	735,124	735,124	682,627
Senior Citizens	4,622,224	4,902,394	5,216,731	5,256,985	5,224,117	5,191,435	5,191,435	5,191,435	5,191,435	5,191,435	5,256,985
Housing Authority	6,301,731	5,541,002	5,999,326	6,101,301	6,109,815	6,118,329	6,118,329	6,118,329	6,118,329	6,118,329	6,101,301
Charities & Schools	4,000,665	3,926,230	4,539,094	4,931,737	5,278,942	5,653,680	5,653,680	5,653,680	5,653,680	5,653,680	4,931,737
Hospital/University	2,671,452	2,843,390	3,304,730	3,597,240	3,853,643	4,128,915	4,128,915	4,128,915	4,128,915	4,128,915	3,597,240
Hand Billed	12,547,302	10,653,358	10,532,085	9,724,774	8,813,448	7,964,526	7,964,526	7,964,526	7,964,526	7,964,526	9,724,774
xxxxxxxx	0	0	0	0	0	0	0	0	0	0	0
Fire Meters	126,494	14,099	56,343	57,266	57,266	57,266	57,266	57,266	57,266	57,266	57,266
Scheduled (Flat Rate)	1,370	1,276	1,223	1,116	993	911	911	911	911	911	1,116
yyyyyyyy	0	0	0	0	0	0	0	0	0	0	0
Sewer Only	2,084,795	2,619,557	2,651,985	2,695,226	2,695,226	2,695,226	2,695,226	2,695,226	2,695,226	2,695,226	2,695,226
Ground Water Charges	2,596,125	2,727,840	2,976,539	3,033,725	3,033,725	3,033,725	3,033,725	3,033,725	3,033,725	3,033,725	3,033,725
Total	246,274,316	258,010,982	274,719,766	275,929,153	273,289,593	270,894,155	269,853,784	268,813,414	267,946,404	267,079,435	275,929,153

	TY-2 2024	TY-1 2025	TY 2026
Test Year 2026 Total Billings	258,010,982	274,719,766	\$275,929,153
Test Year 2026 Total Volume Charge			\$269,353,366
Test Year 2026 Total less yyyyyyyyyy Fire Volume Charge			\$269,325,529
Test Year 2026 yyyyyyyyyy & Fire Volume Charge			\$27,838
Test Year 2026 Total Service Charge			\$6,575,787
Test Year 2026 Total less yyyyyyyyyy Service Charge			\$6,575,787
Test Year 2026 yyyyyyyyyy Service Charge			\$0

Reference: Financial Planning Model (Blab) Customer - Wastewater Billed Volume Year 2024

Meter Size inches	Meter Code	Residential		Commercial		Industrial		Public Utilities		Senior Citizens		Housing Authority		Charity and Schools		Hospital/University	
		Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf
5/8	R	421,395		27,919		498		79		22,032		5,255		771		6	
3/4	Z	66		9		0		0		0		0		0		0	
1	Q	9,367		3,388		231		38		11		31		242		22	
1-1/4	Y	0		0		0		0		0		0		0		0	
1-1/2	P	1,091		1,531		81		15		0		191		112		8	
2	X	665		2,174		116		28		0		108		200		15	
3	O	147		910		62		19		0		37		190		35	
4	W	51		553		16		8		0		26		250		28	
6	N	12		197		7		5		0		12		25		16	
8	V	3		49		0		2		0		5		4		3	
10	E	1		18		0		0		0		0		0		2	
12	T	0		0		0		0		0		0		0		0	
14	H		LagRate-4								LagRate-4		LagRate-4		LagRate-4		LagRate-4
		432,798	2,999,477	36,748	1,694,393	1,011	77,367	193	13,233	22,043	123,335	5,665	138,914	1,793	121,629	135	98,419

Sewer Only Customers

Meter Size inches	Meter Code	Hand Billed		xxxxxxx		Fire Meters		Scheduled (Flat Rate)		yyyyyyyy		Sewer Only		Ground Water		Total			
		Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Annual Number of Accounts	Annual Consumption Mcf	Sewer Only Accounts	Consumption Mcf	Sewer Only Accounts	Consumption Mcf	Sewer Only Accounts	Consumption Mcf		
5/8	R	16		0		0		6		0		46				46			
3/4	Z	0		0		0		0		0		1				1			
1	Q	7		0		0		0		0		5				5			
1-1/4	Y	0		0		0		0		0		0				0			
1-1/2	P	8		0		0		0		0		0				0			
2	X	28		0		0		0		0		4				4			
3	O	56		0		0		0		0		0				0			
4	W	56		0		0		0		0		3				3			
6	N	23		0		0		0		0		2				2			
8	V	6		0		0		0		0		1				1			
10	E	4		0		0		0		0		1				1			
12	T	0		0		0		0		0		0				0			
14	H											0				0			
		205	279,672	0	LagRate-4	0	LagRate-4	379	6	23	0	LagRate-4	0	LagRate-4	69,532	0	205,339	63	274,870

Volume Charge Only

NOTE: Excludes Water Only Customers and Wastewater Only Customers

Meter Size inches	Meter Code	Residential		Commercial		Industrial		Public Utilities		Senior Citizens		Housing Authority		Charity and Schools		"6 Cent" Charities	
		Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf
5/8	R	5,078,445		339,434		5,905		1,070		266,159		60,589		8,092		62	
3/4	Z	795		109		0		0		0		0		0		0	
1	Q	112,891		41,189		2,739		515		133		357		2,540		227	
1-1/4	Y	0		0		0		0		0		0		0		0	
1-1/2	P	13,147		18,613		960		203		0		2,202		1,175		82	
2	X	8,014		26,430		1,375		379		0		1,245		2,099		155	
3	O	1,771		11,063		735		257		0		427		1,994		361	
4	W	615		6,723		190		108		0		300		2,624		289	
6	N	145		2,395		83		68		0		138		262		165	
8	V	36		596		0		27		0		58		42		31	
10	E	12		219		0		0		0		0		0		21	
12	T	0		0		0		0		0		0		0		0	
14	H	0		0		0		0		0		0		0		0	
		<u>LagRate-11</u>	<u>LagRate-4</u>	<u>LagRate-11</u>		<u>LagRate-11</u>		<u>LagRate-11</u>		<u>LagRate-11</u>	<u>LagRate-4</u>	<u>LagRate-11</u>	<u>LagRate-4</u>	<u>LagRate-11</u>	<u>LagRate-4</u>	<u>LagRate-11</u>	<u>LagRate-4</u>
		5,215,872	2,874,292	446,772	1,699,200	11,988	73,102	2,628	14,328	266,292	120,991	65,316	139,323	18,828	141,727	1,392	113,389

Meter Size inches	Meter Code	Hand Billed		xxxxxxx		Fire Meters		Scheduled (Flat Rate)		yyyyyyyy		Sewer Only Customers		Ground Water		Total	
		Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf	Annual Number of Bills	Annual Consumption Mcf
5/8	R	184		0		0		60		0		640		0		640	
3/4	Z	0		0		0		0		0		14		0		14	
1	Q	87		0		0		0		0		70		0		70	
1-1/4	Y	0		0		0		0		0		0		0		0	
1-1/2	P	98		0		0		0		0		0		0		0	
2	X	325		0		0		0		0		56		0		56	
3	O	651		0		0		0		0		0		0		0	
4	W	651		0		0		0		0		42		0		42	
6	N	271		0		0		0		0		28		0		28	
8	V	65		0		0		0		0		14		0		14	
10	E	43		0		0		0		0		14		0		14	
12	T	0		0		0		0		0		0		0		0	
14	H	0		0		0		0		0		0		0		0	
		<u>LagRate-11</u>		<u>LagRate-11</u>	<u>LagRate-4</u>	<u>LagRate-11</u>	<u>LagRate-4</u>	<u>LagRate-11</u>		<u>LagRate-11</u>	<u>LagRate-4</u>	<u>LagRate-11</u>	<u>LagRate-4</u>	<u>LagRate-11</u>			
		2,376	230,325	0	0	120	1,393	60	16	0	0	876	64,765	0	204,843	876	269,608

NOTE: Excludes Water Only Customers and Wastewater Only Customers

2,640

This page is using billing data and sewer only data from Financial Planning Model - Customer worksheet

Meter Size inches	Meter Code	Residential		Commercial		Industrial		Public Utilities		Senior Citizens (b)		Housing Authority (b)		"N" Charities (b)		"6 Cent" Charities (b)	
		Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$
		LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2
5/8	R	3,219,456		213,303		3,805		600		126,243		38,141		4,415			34
3/4	Z	646		88		0		0		0		0		0			0
1	Q	135,171		48,888		3,333		546		119		425		2,617			238
1-1/4	Y	0		0		0		0		0		0		0			0
1-1/2	P	27,851		39,085		2,068		381		0		4,632		2,144			153
2	X	26,226		85,740		4,575		1,099		0		4,047		5,913			444
3	O	10,475		64,845		4,418		1,347		0		2,505		10,150			1,871
4	W	6,170		66,900		1,936		963		0		2,988		22,672			2,541
6	N	2,863		47,011		1,670		1,187		0		2,720		4,472			2,864
8	V	1,133		18,513		0		752		0		1,795		1,133			850
10	E	545		9,813		0		0		0		0		0			818
12	T	0		0		0		0		0		0		0			0
14	H	0		0		0		0		0		0		0			0
		3,430,537	123,308,483	594,186	69,656,488	21,805	3,180,557	6,874	544,021	126,362	3,802,406	57,253	5,425,197	53,516	3,749,810	9,812	3,034,270

Meter Size inches	Meter Code	Hand Billed		xxxxxxx		Fire Meters (b)		Scheduled (Flat Rate) (b)		yyyyyyyyy		Sewer Only		Sewer Only Ground Water		Total Sewer Only	
		Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$
		LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-5 x LagRate-2	LagRate-6 x LagRate-2	LagRate-6 x LagRate-2	LagRate-6 x LagRate-2	LagRate-6 x LagRate-2	LagRate-6 x LagRate-2	LagRate-6 x LagRate-2	LagRate-6 x LagRate-2
5/8	R	122		0		0		46		0							
3/4	Z	0		0		0		0		0							
1	Q	108		0		0		0		0							
1-1/4	Y	0		0		0		0		0			Volume charge only	Volume charge only			Volume charge only
1-1/2	P	215		0		0		0		0							
2	X	1,108		0		0		0		0							
3	O	4,002		0		0		0		0							
4	W	6,795		0		0		0		0							
6	N	5,585		0		0		0		0							
8	V	2,122		0		0		0		0							
10	E	2,041		0		0		0		0							
12	T	0		0		0		0		0							
14	H	0		0		0		0		0							
		22,097	11,497,324	0	0	0	15,568	46	925	0	0	0	2,858,444	0	3,041,068	0	11,299,922

(a) Excludes Senior Citizens
 (b) Excludes Water Only and Wastewater Only.

This page is using 2026 projected billing data times existing rates.

Meter Size inches	Meter Code	Residential		Commercial		Industrial		Public Utilities		Senior Citizens (b)		Housing Authority (b)		"N" Charities (b)		"6 Cent" Charities (b)	
		Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2	
5/8	R	38,799,323		2,593,279		45,115		8,176		1,525,092		439,754		46,365		354	
3/4	Z	7,786		1,071		0		0		0		0		0		0	
1	Q	1,629,021		594,361		39,525		7,428		1,438		4,900		27,480		2,454	
1-1/4	Y	0		0		0		0		0		0		0		0	
1-1/2	P	335,652		475,189		24,521		5,188		0		53,411		22,510		1,580	
2	X	316,062		1,042,406		54,249		14,960		0		46,656		62,088		4,575	
3	O	126,234		788,366		52,388		18,341		0		28,880		106,582		19,290	
4	W	74,353		813,353		22,952		13,111		0		34,453		238,079		26,198	
6	N	34,509		571,544		19,808		16,164		0		31,367		46,960		29,528	
8	V	13,659		225,072		0		10,236		0		20,692		11,896		8,766	
10	E	6,570		119,308		0		0		0		0		0		8,432	
12	T	0		0		0		0		0		0		0		0	
14	H	0		0		0		0		0		0		0		0	
		41,343,170	118,162,144	7,223,948	69,854,112	258,558	3,005,223	93,603	589,024	1,526,530	3,730,153	660,111	5,441,190	561,960	4,369,443	101,177	3,495,783

Meter Size inches	Meter Code	Hand Billed		xxxxxxx		Fire Meters (b)		Scheduled (Flat Rate) (b)		xxxxxxx		Sewer Only		Sewer Only		Total Sewer Only	
		Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2	
5/8	R	1,409		0		0		458		0		0		0		0	
3/4	Z	0		0		0		0		0		0		0		0	
1	Q	1,252		0		0		0		0		0		0		0	
1-1/4	Y	0		0		Volume charge only		0		0		0		0		0	
1-1/2	P	2,493		0		0		0		0		0		0		0	
2	X	12,837		0		0		0		0		0		0		0	
3	O	46,387		0		0		0		0		0		0		0	
4	W	78,753		0		0		0		0		0		0		0	
6	N	64,727		0		0		0		0		0		0		0	
8	V	24,595		0		0		0		0		0		0		0	
10	E	23,660		0		0		0		0		0		0		0	
12	T	0		0		0		0		0		0		0		0	
14	H	0		0		0		0		0		0		0		0	
		256,113	9,468,661	0	0	0	57,266	458	658	0	0	0	2,662,489	0	3,033,725	0	11,083,585

	Amount	Rate	%
Service Charges	LagRate-7		
Total	\$3,677,526		2.4%
Total less yyyyyyyyyy	\$3,677,526		2.4%
yyyyyyyyyy	\$0		0.0%
Volume Charge			
Total	\$150,636,581		97.6%
Total less yyyyyyyyyy & Fir	\$150,621,013		97.6%
yyyyyyyyyy & Fire	\$15,568		0.0%

	(1)	(2)	(3)	(4)	(5)
	FY 2026 Calculated Billings Amount	Unit Billings \$/Mcf	FY 2026 Projected Billings from Fin Plan Amount	Unit Billings \$/Mcf	Bill Tab Adjustment Factors
	\$	(1)/LagRate-6	\$	(3)/LagRate-4	(4)/(2)
Residential (excluding Senior Citizens)	159,505,314	55.4938	159,505,314	55.4938	100.00%
Commercial	77,078,060	45.3614	77,078,060	45.3614	100.00%
Industrial	3,263,781	44.6469	3,263,781	44.6469	100.00%
Public Utilities	682,627	47.6429	682,627	47.6429	100.00%
Senior Citizens	5,256,682	43.4469	5,256,985	43.4494	100.01%
Housing Authority	6,101,301	43.7925	6,101,301	43.7925	100.00%
Charity and Schools	4,931,403	34.7951	4,931,737	34.7974	100.01%
Hospitals & Universities	3,596,959	31.7223	3,597,240	31.7248	100.01%
Charities Weighted Average		33.4991		33.5015	100.01%
Hand Billed	9,724,774	42.2220	9,724,774	42.2220	100.00%
xxxxxxx	0	0.0000	0	0.0000	0.00%
Fire Meters	57,266	41.1100	57,266	41.1100	100.00%
Scheduled (Flat Rate)	1,116	69.7600	1,116	69.7600	100.00%
yyyyyyyyyy	0	0.0000	0	0.0000	0.00%
Sewer Only	2,662,489	41.1100	2,695,226	41.6155	101.23%
Ground Water Charges	3,033,725	14.8100	3,033,725	14.8100	100.00%
Total	275,895,498		275,929,153		100.01%

(a) Excludes Senior Citizens
 (b) Excludes Water Only and Wastewater Only.

References:
 A. LagRate-5
 B. LagRate-6
 C. LagRate-7

	Unit Volume Charge \$/Mcf Ref. C / Ref. A	Unit Service Charge \$/Bill Ref. C / Ref. A	Total Unit Charge \$/Mcf Ref. C / Ref. A	Bill Tab Adjustment Factors	FY 2026 Test Year "Water and Sewer"				Total Billings \$	Consumption Percent W&S of W&S and Water Only %	Water and Sewer Billings (Excluding Water Only)			FY 2026 Test Year W&S Billings Divided by W&S and W Only Billings %	
					Billed Volume Mcf LagRate-3	Volume Charge Billings \$	Service Charge Billings \$	Bills LagRate-3			Percent W&S of W&S and W Only No. of Bills FY 2026 Test Year %	Volume Charge Billings \$	Service Charge Billings \$		Total Billings \$
Residential (Excluding Senior Citizens)	41.1100	7.9264	42.2540	100.00%	2,874,292	118,162,144	5,215,872	41,343,088	159,505,232	100.00%	100.00%	118,162,144	41,343,088	159,505,232	100.00%
Commercial	41.1100	16.1692	41.4610	100.00%	1,699,200	69,854,112	446,772	7,223,946	77,078,058	100.00%	100.00%	69,854,112	7,223,946	77,078,058	100.00%
Industrial	41.1100	21.5681	41.3920	100.00%	73,102	3,005,223	11,988	258,558	3,263,782	100.00%	100.00%	3,005,223	258,558	3,263,782	100.00%
Public Utilities	41.1100	35.6175	41.6290	100.00%	14,328	589,024	2,628	93,603	682,627	100.00%	100.00%	589,024	93,603	682,627	100.00%
Senior Citizens	30.8300	5.7325	31.8550	100.01%	120,991	3,730,367	266,292	1,526,607	5,256,974	100.00%	100.00%	3,730,367	1,526,607	5,256,974	100.00%
Housing Authority	39.0545	10.1064	39.4670	100.00%	139,323	5,441,190	65,316	660,110	6,101,300	100.00%	100.00%	5,441,190	660,110	6,101,300	100.00%
Charities & Schools ("N" Charities)	30.8300	29.8470	31.2700	100.01%	141,727	4,369,740	18,828	561,997	4,931,737	100.00%	100.00%	4,369,740	561,997	4,931,737	100.00%
Hospitals & Universities ("6 Cent" Charities)	30.8300	72.6843	30.9300	100.01%	113,389	3,496,055	1,392	101,184	3,597,240	100.00%	100.00%	3,496,055	101,184	3,597,240	100.00%
Hand Billed	41.1100	107.7918	41.1890	100.00%	230,325	9,468,661	2,376	256,113	9,724,774	100.00%	100.00%	9,468,661	256,113	9,724,774	100.00%
xxxxxxx	0.0000	0.0000	0.0000	0.00%	0	0	0	0	0	100.00%	100.00%	0	0	0	NA
Fire Meters	41.1100	0.0000	41.1100	100.00%	1,393	57,266	120	0	57,266	100.00%	100.00%	57,266	0	57,266	100.00%
Scheduled (Flat Rate)	41.1100	7.6400	43.1470	100.00%	16	658	60	458	1,116	100.00%	100.00%	658	458	1,116	100.00%
yyyyyyyyy	0.0000	0.0000	0.0000	0.00%	0	0	0	0	0	100.00%	100.00%	0	0	0	NA
Sewer Only - Ref. B	41.1100	0.0000	41.1100	101.23%	64,765	2,695,226	876	0	2,695,226	100.00%	100.00%	2,695,226	0	2,695,226	100.00%
Ground Water - Ref. B	14.8100	0.0000	14.8100	100.00%	204,843	3,033,725	60	0	3,033,725	100.00%	100.00%	3,033,725	0	3,033,725	100.00%
Total					5,677,694	223,903,392	6,032,580	52,025,665	275,929,057			223,903,392	52,025,665	275,929,057	100.00%
Total less yyyyyyyyyy								52,025,665				223,903,392	52,025,665	275,929,057	
Total less yyyyyyyyyy and Fire						223,846,126						223,846,126	52,025,665	275,871,790	

This page uses FY 2026 billing data times COS rates.
 Volume charges do not reflect billing delay

Meter Size inches	Meter Code	Residential		Commercial		Industrial		Public Utilities		Senior Citizens (b)		Housing Authority (b)		"N" Charities (b)		"6 Cent" Charities (b)	
		Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2	
5/8	R	39,713,443		2,654,377		46,178		8,369		1,562,354		450,114		47,498			363
3/4	Z	7,961		1,095		0		0		0		0		0			0
1	Q	1,661,760		606,306		40,320		7,577		1,467		4,998		28,039			2,504
1-1/4	Y	0		0		0		0		0		0		0			0
1-1/2	P	341,568		483,565		24,953		5,279		0		54,352		22,909			1,608
2	X	321,431		1,060,114		55,170		15,214		0		47,448		63,138			4,652
3	O	128,254		800,978		53,226		18,634		0		29,342		108,277			19,596
4	W	75,576		826,732		23,330		13,326		0		35,020		241,988			26,628
6	N	35,065		580,741		20,127		16,424		0		31,871		47,715			30,003
8	V	13,876		228,652		0		10,399		0		21,021		12,085			8,905
10	E	6,675		121,214		0		0		0		0		0			8,567
12	T	0		0		0		0		0		0		0			0
14	H	0		0		0		0		0		0		0			0
		42,305,609	129,601,826	7,363,774	76,616,928	263,303	3,296,169	95,222	646,050	1,563,821	4,091,916	674,166	5,967,970	571,649	4,793,207	102,826	3,834,816

Meter Size inches	Meter Code	Hand Billed		xxxxxxx		Fire Meters (b)		Scheduled (Flat Rate) (b)		yyyyyyyy		Sewer Only		Sewer Only Ground Water		Total Sewer Only	
		Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings	Service Charge Billings	Volume Charge Billings
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2	
5/8	R	1,442		0				469		0							
3/4	Z	0		0				0		0							
1	Q	1,278		0				0		0							
1-1/4	Y	0		0				0		0							
1-1/2	P	2,537		0		Volume charge only		0		0		Volume charge only		Volume charge only		Volume charge only	
2	X	13,055		0				0		0							
3	O	47,129		0				0		0							
4	W	80,048		0				0		0							
6	N	65,769		0				0		0							
8	V	24,986		0				0		0							
10	E	24,038		0				0		0							
12	T	0		0				0		0							
14	H	0		0				0		0							
		260,282	10,385,354	0	0	0	62,810	469	721	0	0	0	2,920,254	0	3,183,260	0	6,103,514

(a) Excludes Senior Citizens
 (b) Excludes Water Only and Wastewater Only.

References: A. LagRate-6
 B. LagRate-9

	FY 2026 Billing Data Applied to COS Rates			FY 2026	Percent
	Unit	Unit	Total	Units	
	Volume	Service	Unit	Under	Change
	Charge	Charge	Charge	Existing Rates	
	\$/Mcf	\$/Bill	\$/Mcf	\$/Mcf	
	Ref. B / Ref. A	Ref. B / Ref. A	Ref. B / Ref. A	LagRate-7a	
Residential (Excluding Senior Citizens) (a)	45.0900	8.1109	59.8090	55.4938	7.78%
Commercial	45.0900	16.4822	49.4240	45.3614	8.96%
Industrial	45.0900	21.9639	48.6920	44.6469	9.06%
Public Utilities	45.0900	36.2337	51.7360	47.6429	8.59%
Senior Citizens (a)	33.8200	5.8726	46.7450	43.4469	7.59%
Housing Authority (a)	42.8355	10.3216	47.6740	43.7925	8.86%
Charities & Schools (a)	33.8200	30.3617	37.8530	34.7951	8.79%
Hospitals & University (a)	33.8200	73.8696	34.7270	31.7223	9.47%
Hand Billed	45.0900	109.5463	46.2200	42.2220	9.47%
xxxxxxxxx	0.0000	0.0000	0.0000	0.0000	0.00%
Fire Meters (a)	45.0900	0.0000	45.0900	41.1100	9.68%
Scheduled (Flat Rate) (a)	45.0900	7.8200	74.4150	69.7600	6.67%
yyyyyyyyy	0.0000	0.0000	0.0000	0.0000	0.00%
Sewer Only - Ref. B	45.0900	0.0000	45.0900	41.1100	9.68%
Ground Water - Ref. B	15.5400	0.0000	15.5400	14.8100	4.93%

(a) Excludes Water Only and Wastewater Only; i.e., includes W&S.

File: SCOS25 26 ver1.xls		Philadelphia Water Department (PWD)										CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE		Test Year	2026	Budget Yr	2025	Ver. 1a
PBILL PRates - Projected Billings Under COS Rates		P.N. 135647.0100										February 24, 2025 February 24, 2025 8:55 p.m.						LagRate-11
References:	A. Volume multiplied by Unit Volume Charge (LagRate-10).																	
	B. Bills multiplied by Unit Service Charge (LagRate-10).																	
	C. Volume multiplied by Total Unit Charge (LagRate-10).																	
		Residential	Commercial	Industrial	Public Utilities	Senior Citizens	Housing Authority	Charities & Schools	Hospitals & Universities	Hand Billed	xxxxxxx	Fire Meters	Scheduled (Flat Rate)	xxxxxxx	Sewer Only	Groundwater	Total	
Unit Volume Charge - \$/Mcf	LagRate-10	45.0900	45.0900	45.0900	45.0900	33.8200	42.8355	33.8200	33.8200	45.0900	0.0000	45.0900	45.0900	0.0000	45.0900	15.5400	15.5400	
Unit Service Charge - \$/Mcf	LagRate-10	8.1109	16.4822	21.9639	36.2337	5.8726	10.3216	30.3617	73.8696	109.5463	0.0000	7.8200	7.8200	0.0000	0.0000	0	0	
Total Unit Charge - \$/Mcf	LagRate-10	59.8090	49.4240	48.6920	51.7360	46.7450	47.6740	37.8530	34.7270	46	0.0000	45.0900	74.4150	0.0000	45.0900	15.5400		
2025																		
W&S Billed Volume - Mcf	LagRate-4	2,934,977	1,696,788	75,207	13,761	122,063	139,106	131,296	105,639	254,124	0	1,393	19	0	64,765	204,843	5,743,981	
Volume Charge Billings - \$	Ref. A	132,338,113	76,508,171	3,391,084	620,483	4,128,171	5,958,675	4,440,431	3,572,711	11,458,451	0	62,810	857	0	2,920,254	3,183,260	248,583,471	
Bills W&S		5,215,872	446,772	12,012	2,628	266,292	65,316	18,828	1,392	2,376	0	120	60	0	876	60	6,032,604	
Service Charge Billings - \$	Ref. B	42,305,416	7,363,785	263,830	95,222	1,563,826	674,166	571,650	102,826	260,282	0	469	0	0	0	0	53,201,474	
Total Billings - \$		174,643,529	83,871,956	3,654,914	715,706	5,691,997	6,632,841	5,012,081	3,675,537	11,718,733	0	62,810	1,326	0	2,920,254	3,183,260	301,784,945	
Alternate Total Billings - \$	Ref. C	175,538,039	83,862,050	3,661,979	711,939	5,705,835	6,631,739	4,969,947	3,668,526	11,745,611	0	62,810	1,414	0	2,920,254	3,183,260	302,663,405	
2026																		
W&S Billed Volume - Mcf	LagRate-4	2,874,292	1,699,200	73,102	14,328	120,991	139,323	141,727	113,389	230,325	0	1,393	16	0	64,765	204,843	5,677,694	
Volume Charge Billings - \$	Ref. A	129,601,826	76,616,928	3,296,169	646,050	4,091,916	5,967,970	4,793,207	3,834,816	10,385,354	0	62,810	721	0	2,920,254	3,183,260	245,401,282	
Bills W&S		5,215,872	446,772	11,988	2,628	266,292	65,316	18,828	1,392	2,376	0	120	60	0	876	60	6,032,580	
Service Charge Billings - \$	Ref. B	42,305,416	7,363,785	263,303	95,222	1,563,826	674,166	571,650	102,826	260,282	0	469	0	0	0	0	53,200,947	
Total Billings - \$		171,907,242	83,980,713	3,559,472	741,272	5,655,742	6,642,136	5,364,857	3,937,642	10,645,636	0	62,810	1,191	0	2,920,254	3,183,260	298,602,229	
Alternate Total Billings - \$	Ref. C	171,908,530	83,981,261	3,559,483	741,273	5,655,724	6,642,085	5,364,792	3,937,660	10,645,622	0	62,810	1,191	0	2,920,254	3,183,260	298,603,945	
2027																		
W&S Billed Volume - Mcf	LagRate-4	2,817,101	1,701,717	71,049	14,941	119,925	139,541	152,988	121,705	208,157	0	1,393	13	0	64,765	204,843	5,618,138	
Volume Charge Billings - \$	Ref. A	127,023,084	76,730,420	3,203,599	673,690	4,055,864	5,977,309	5,174,054	4,116,063	9,385,799	0	62,810	586	0	2,920,254	3,183,260	242,506,792	
Bills W&S		5,215,872	446,772	11,964	2,628	266,292	65,316	18,828	1,392	2,376	0	120	60	0	876	60	6,032,556	
Service Charge Billings - \$	Ref. B	42,305,416	7,363,785	262,776	95,222	1,563,826	674,166	571,650	102,826	260,282	0	469	0	0	0	0	53,200,420	
Total Billings - \$		169,328,500	84,094,205	3,466,376	768,912	5,619,690	6,651,474	5,745,704	4,218,890	9,646,081	0	62,810	1,055	0	2,920,254	3,183,260	295,707,211	
Alternate Total Billings - \$	Ref. C	168,487,994	84,105,661	3,459,518	772,988	5,605,894	6,652,478	5,791,055	4,226,450	9,621,017	0	62,810	967	0	2,920,254	3,183,260	294,890,345	
2028																		
W&S Billed Volume - Mcf	LagRate-4	2,763,097	1,704,233	69,045	15,605	118,865	139,759	165,142	130,633	187,507	0	1,393	11	0	64,765	204,843	5,564,898	
Volume Charge Billings - \$	Ref. A	124,588,044	76,843,866	3,113,239	703,629	4,020,014	5,986,647	5,585,102	4,418,008	8,454,691	0	62,810	496	0	2,920,254	3,183,260	239,880,061	
Bills W&S		5,215,872	446,772	11,940	2,628	266,292	65,316	18,828	1,392	2,376	0	120	60	0	876	60	6,032,532	
Service Charge Billings - \$	Ref. B	42,305,416	7,363,785	262,249	95,222	1,563,826	674,166	571,650	102,826	260,282	0	469	0	0	0	0	53,199,893	
Total Billings - \$		166,893,460	84,207,651	3,375,488	798,852	5,583,841	6,660,812	6,156,753	4,520,835	8,714,973	0	62,810	965	0	2,920,254	3,183,260	293,079,953	
Alternate Total Billings - \$	Ref. C	165,258,068	84,230,012	3,361,939	807,340	5,556,344	6,662,871	6,251,120	4,536,492	8,666,574	0	62,810	819	0	2,920,254	3,183,260	291,497,904	
2029																		
W&S Billed Volume - Mcf	LagRate-4	2,737,790	1,704,233	69,045	15,605	118,865	139,759	165,142	130,633	187,507	0	1,393	11	0	64,765	204,843	5,539,591	
Volume Charge Billings - \$	Ref. A	123,446,951	76,843,866	3,113,239	703,629	4,020,014	5,986,647	5,585,102	4,418,008	8,454,691	0	62,810	496	0	2,920,254	3,183,260	238,738,968	
Bills W&S		5,215,872	446,772	11,940	2,628	266,292	65,316	18,828	1,392	2,376	0	120	60	0	876	60	6,032,532	
Service Charge Billings - \$	Ref. B	42,305,416	7,363,785	262,249	95,222	1,563,826	674,166	571,650	102,826	260,282	0	469	0	0	0	0	53,199,893	
Total Billings - \$		165,752,367	84,207,651	3,375,488	798,852	5,583,841	6,660,812	6,156,753	4,520,835	8,714,973	0	62,810	965	0	2,920,254	3,183,260	291,938,861	
Alternate Total Billings - \$	Ref. C	163,744,482	84,230,012	3,361,939	807,340	5,556,344	6,662,871	6,251,120	4,536,492	8,666,574	0	62,810	819	0	2,920,254	3,183,260	289,984,317	
2030																		
W&S Billed Volume - Mcf	LagRate-4	2,712,483	1,704,233	69,045	15,605	118,865	139,759	165,142	130,633	187,507	0	1,393	11	0	64,765	204,843	5,514,284	
Volume Charge Billings - \$	Ref. A	122,305,858	76,843,866	3,113,239	703,629	4,020,014	5,986,647	5,585,102	4,418,008	8,454,691	0	62,810	496	0	2,920,254	3,183,260	237,597,875	
Bills W&S		5,215,872	446,772	11,940	2,628	266,292	65,316	18,828	1,392	2,376	0	120	60	0	876	60	6,032,532	
Service Charge Billings - \$	Ref. B	42,305,416	7,363,785	262,249	95,222	1,563,826	674,166	571,650	102,826	260,282	0	469	0	0	0	0	53,199,893	
Total Billings - \$		164,611,275	84,207,651	3,375,488	798,852	5,583,841	6,660,812	6,156,753	4,520,835	8,714,973	0	62,810	965	0	2,920,254	3,183,260	290,797,768	
Alternate Total Billings - \$	Ref. C	162,230,896	84,230,012	3,361,939	807,340	5,556,344	6,662,871	6,251,120	4,536,492	8,666,574	0	62,810	819	0	2,920,254	9,236,371	294,523,841	
2031																		
W&S Billed Volume - Mcf	LagRate-4	2,691,393	1,704,233	69,045	15,605	118,865	139,759	165,142	130,633	187,507	0	1,393	11	0	64,765	204,843	5,493,194	
Volume Charge Billings - \$	Ref. A	121,354,910	76,843,866	3,113,239	703,629	4,020,014	5,986,647	5,585,102	4,418,008	8,454,691	0	62,810	496	0	2,920,254	3,183,260	236,646,927	
Bills W&S		5,215,872	446,772	11,940	2,628	266,292	65,316	18,828	1,392	2,376	0	120	60	0	876	60	6,032,532	
Service Charge Billings - \$	Ref. B	42,305,416	7,363,785	262,249	95,222	1,563,826	674,166	571,650	102,826	260,282	0	469	0	0	0	0	53,199,893	
Total Billings - \$		163,660,327	84,207,651	3,375,488	798,852	5,583,841	6,660,812	6,156,753	4,520,835	8,714,973	0	62,810	965	0	2,920,254	3,183,260	289,846,820	
Alternate Total Billings - \$	Ref. C	160,969,524	84,230,012	3,361,939	807,340	5,556,344	6,662,871	6,251,120	4,536,492	8,666,574	0	62,810	819	0	2,920,254	3,183,260	287,209,359	
2032																		
W&S Billed Volume - Mcf	LagRate-4	2,670,304	1,704,233	69,045	15,605	118,865	139,759	165,142	130,633	187,507	0	1,393	11	0	64,765	204,843	5,472,105	
Volume Charge Billings - \$	Ref. A	120,404,007	76,843,866	3,113,239	703,629	4,020,014	5,986,647	5,585,102	4,418,008	8,454,691	0	62,810	496	0	2,920,254	3,183,260	235,696,024	
Bills W&S		5,215,872	446,772	11,940	2,628	266,292	65,316	18,828	1,392	2,376	0	120	60	0	876	60	6,032,532	
Service Charge Billings - \$	Ref. B	42,305,416	7,363,785	262,249	95,222	1,563,826	674,166	571,650	102,826	260,282	0	469	0	0	0	0	53,199,893	
Total Billings - \$		162,709,424	84,207,651															

Service Charge Billings

	Projected Billing Under COS Rates Before Adjusting for Bill Tab Correction Factors							Correction Factors LagRate-7a	Projected Billing Under COS Rates After Adjusting for Bill Tab Correction Factors							Test Year 2026	
	2025	2026	2027	2028	2029	2030	2031		2025	2026	2027	2028	2029	2030	2031		2032
Residential	42,305,416	42,305,416	42,305,416	42,305,416	42,305,416	42,305,416	42,305,416	100.00%	42,305,416	42,305,416	42,305,416	42,305,416	42,305,416	42,305,416	42,305,416	42,305,416	42,305,416
Commercial	7,363,785	7,363,785	7,363,785	7,363,785	7,363,785	7,363,785	7,363,785	100.00%	7,363,785	7,363,785	7,363,785	7,363,785	7,363,785	7,363,785	7,363,785	7,363,785	7,363,785
Industrial	263,830	263,830	262,776	262,776	262,249	262,249	262,249	100.00%	263,830	263,830	262,776	262,776	262,249	262,249	262,249	262,249	263,830
Public Utilities	95,222	95,222	95,222	95,222	95,222	95,222	95,222	100.00%	95,222	95,222	95,222	95,222	95,222	95,222	95,222	95,222	95,222
Senior Citizens	1,563,826	1,563,826	1,563,826	1,563,826	1,563,826	1,563,826	1,563,826	100.01%	1,563,916	1,563,916	1,563,916	1,563,916	1,563,916	1,563,916	1,563,916	1,563,916	1,563,916
Subtotal	51,592,081	51,591,553	51,591,026	51,590,499	51,590,499	51,590,499	51,590,499		51,592,171	51,591,644	51,591,116	51,590,589	51,590,589	51,590,589	51,590,589	51,590,589	51,591,644
Housing Authority	674,166	674,166	674,166	674,166	674,166	674,166	674,166	100.00%	674,166	674,166	674,166	674,166	674,166	674,166	674,166	674,166	674,166
Charities & Schools	571,650	571,650	571,650	571,650	571,650	571,650	571,650	100.01%	571,689	571,689	571,689	571,689	571,689	571,689	571,689	571,689	571,689
Hospitals & Universities	102,826	102,826	102,826	102,826	102,826	102,826	102,826	100.01%	102,834	102,834	102,834	102,834	102,834	102,834	102,834	102,834	102,834
Hand Billed	260,282	260,282	260,282	260,282	260,282	260,282	260,282	100.00%	260,282	260,282	260,282	260,282	260,282	260,282	260,282	260,282	260,282
xxxxxxx	0	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0	0
Fire Meters	0	0	0	0	0	0	0	100.00%	0	0	0	0	0	0	0	0	0
Scheduled (Flat Rate)	469	469	469	469	469	469	469	100.00%	469	469	469	469	469	469	469	469	469
yyyyyyyyy	0	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0	0
Sewer Only	0	0	0	0	0	0	0	101.23%	0	0	0	0	0	0	0	0	0
Groundwater	0	0	0	0	0	0	0	100.00%	0	0	0	0	0	0	0	0	0
Total	53,201,474	53,200,947	53,200,420	53,199,893	53,199,893	53,199,893	53,199,893		53,201,611	53,201,084	53,200,557	53,200,029	53,200,029	53,200,029	53,200,029	53,200,029	53,201,084
Total Less Fire & yyyyyyy	53,201,474	53,200,947	53,200,420	53,199,893	53,199,893	53,199,893	53,199,893		53,201,611	53,201,084	53,200,557	53,200,029	53,200,029	53,200,029	53,200,029	53,200,029	53,201,084

Volume Charge Billings

	2025	2026	2027	2028	2029	2030	2031	2032	2025	2026	2027	2028	2029	2030	2031	2032	Test Year 2026	
Residential	132,338,113	129,601,826	127,023,084	124,588,044	123,446,951	122,305,858	121,354,910	120,404,007	100.00%	132,338,113	129,601,826	127,023,084	124,588,044	123,446,951	122,305,858	121,354,910	120,404,007	129,601,826
Commercial	76,508,171	76,616,928	76,730,420	76,843,866	76,843,866	76,843,866	76,843,866	76,843,866	100.00%	76,508,171	76,616,928	76,730,420	76,843,866	76,843,866	76,843,866	76,843,866	76,843,866	76,616,928
Industrial	3,391,084	3,296,169	3,203,599	3,113,239	3,113,239	3,113,239	3,113,239	3,113,239	100.00%	3,391,084	3,296,169	3,203,599	3,113,239	3,113,239	3,113,239	3,113,239	3,113,239	3,296,169
Public Utilities	620,483	646,050	673,690	703,629	703,629	703,629	703,629	703,629	100.00%	620,483	646,050	673,690	703,629	703,629	703,629	703,629	703,629	646,050
Senior Citizens	4,128,171	4,091,916	4,055,864	4,020,014	4,020,014	4,020,014	4,020,014	4,020,014	100.01%	4,128,408	4,092,151	4,056,097	4,020,246	4,020,246	4,020,246	4,020,246	4,092,151	
Subtotal	216,986,022	214,252,889	211,686,656	209,268,793	208,127,700	206,986,607	206,035,659	205,084,756		216,986,259	214,253,124	211,686,890	209,269,024	208,127,931	206,986,839	206,035,891	205,084,988	214,253,124
Housing Authority	5,958,675	5,967,970	5,977,309	5,986,647	5,986,647	5,986,647	5,986,647	5,986,647	100.00%	5,958,675	5,967,970	5,977,309	5,986,647	5,986,647	5,986,647	5,986,647	5,986,647	5,967,970
Charities & Schools	4,440,431	4,793,207	5,174,054	5,585,102	5,585,102	5,585,102	5,585,102	5,585,102	100.01%	4,440,732	4,793,532	5,174,405	5,585,481	5,585,481	5,585,481	5,585,481	5,585,481	4,793,207
Hospitals & Universities	3,572,711	3,834,816	4,116,063	4,418,008	4,418,008	4,418,008	4,418,008	4,418,008	100.01%	3,572,990	3,835,115	4,116,384	4,418,353	4,418,353	4,418,353	4,418,353	4,418,353	3,834,816
Hand Billed	11,458,451	10,385,354	9,385,799	8,454,691	8,454,691	8,454,691	8,454,691	8,454,691	100.00%	11,458,451	10,385,354	9,385,799	8,454,691	8,454,691	8,454,691	8,454,691	8,454,691	10,385,354
xxxxxxx	0	0	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0	0
Fire Meters	62,810	62,810	62,810	62,810	62,810	62,810	62,810	62,810	100.00%	62,810	62,810	62,810	62,810	62,810	62,810	62,810	62,810	62,810
Scheduled (Flat Rate)	857	721	586	496	496	496	496	496	100.00%	857	721	586	496	496	496	496	496	721
yyyyyyyyy	0	0	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0	0
Sewer Only	2,920,254	2,920,254	2,920,254	2,920,254	2,920,254	2,920,254	2,920,254	2,920,254	101.23%	2,956,160	2,956,160	2,956,160	2,956,160	2,956,160	2,956,160	2,956,160	2,956,160	2,956,160
Groundwater	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260	100.00%	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260	3,183,260
Total	248,583,471	245,401,282	242,506,792	239,880,061	238,738,968	237,597,875	236,646,927	235,696,024		248,620,195	245,438,048	242,543,604	239,916,922	238,775,829	237,634,737	236,683,789	235,732,886	245,438,048
Total Less yyyyyyy	248,583,471	245,401,282	242,506,792	239,880,061	238,738,968	237,597,875	236,646,927	235,696,024		248,620,195	245,438,048	242,543,604	239,916,922	238,775,829	237,634,737	236,683,789	235,732,886	245,438,048

Total Service Charge and Volume Charge Billings

	2025	2026	2027	2028	2029	2030	2031	2032	2025	2026	2027	2028	2029	2030	2031	2032	Test Year 2026	
Residential	174,643,529	171,907,242	169,328,500	166,893,460	165,752,367	164,611,275	163,660,327	162,709,424	100.00%	174,643,529	171,907,242	169,328,500	166,893,460	165,752,367	164,611,275	163,660,327	162,709,424	171,907,242
Commercial	83,871,956	83,980,713	84,094,205	84,207,651	84,207,651	84,207,651	84,207,651	84,207,651	100.00%	83,871,956	83,980,713	84,094,205	84,207,651	84,207,651	84,207,651	84,207,651	84,207,651	83,980,713
Industrial	3,654,914	3,559,472	3,466,376	3,375,488	3,375,488	3,375,488	3,375,488	3,375,488	100.00%	3,654,914	3,559,472	3,466,376	3,375,488	3,375,488	3,375,488	3,375,488	3,375,488	3,559,472
Public Utilities	715,706	741,272	768,912	798,852	798,852	798,852	798,852	798,852	100.00%	715,706	741,272	768,912	798,852	798,852	798,852	798,852	798,852	741,272
Senior Citizens	5,691,997	5,655,742	5,619,690	5,583,841	5,583,841	5,583,841	5,583,841	5,583,841	100.01%	5,692,325	5,656,068	5,620,014	5,584,162	5,584,162	5,584,162	5,584,162	5,619,690	5,655,742
Subtotal	268,578,102	265,844,442	263,277,683	260,859,292	259,718,199	258,577,106	257,626,158	256,675,255		268,578,430	265,844,768	263,278,006	260,859,613	259,718,521	258,577,428	257,626,480	256,675,577	265,844,768
Housing Authority	6,632,841	6,642,136	6,651,474	6,660,812	6,660,812	6,660,812	6,660,812	6,660,812	100.00%	6,632,841	6,642,136	6,651,474	6,660,812	6,660,812	6,660,812	6,660,812	6,660,812	6,642,136
Charities & Schools	5,012,081	5,364,857	5,745,704	6,156,753	6,156,753	6,156,753	6,156,753	6,156,753	100.01%	5,012,421	5,365,221	5,746,094	6,157,170	6,157,170	6,157,170	6,157,170	6,157,170	5,364,857
Hospitals & Universities	3,675,537	3,937,642	4,218,890	4,520,835	4,520,835	4,520,835	4,520,835	4,520,835	100.01%	3,675,824	3,937,949	4,219,219	4,521,187	4,5				

	Proposed Increase	Months Effective	Cumulative Increase 2025 - 2032	Cumulative Increase 2027 - 2032					
REF: Financial Planning Model									
2025	0.00%	10	100.00%						
2026	8.44%	12	108.44%		238,511,000		SW	225,822,000	
2027	7.58%	10	116.66%	107.58%					
2028	5.39%	10	122.95%	113.37%			Prior SS	35,990,000	
2029	11.79%	10	137.44%	126.74%			Surcharge	6,894,000	
2030	5.95%	10	145.62%	134.28%	312,450,000		SS	262,489,000	33,495,000
2031	6.96%	10	155.75%	143.62%				84.0%	10.7%
2032	5.02%	10	163.58%	150.84%					6,874,000
									2.2%
									302,858,000

Gross Billing Adjustment Factor: 0.0% No Billing Adjustment Factor Used in Financial Planning Model at this time.

Line No.	(1) Number of months at Existing Rate	(2) Number of months at Proposed Rate	(3) Billings (a) LagRate-8 LagRate-11 LagRate-12	(4) Cumulative Percent Increase (b)	(5) FY 2026 COS Rate LagRate-14	(6) FY 2027 COS Rate LagRate-14	(7) FY 2028 COS Rate LagRate-14	(8) FY 2029 COS Rate LagRate-14	(9) Adjusted Billings (c) \$	(10)-(13) Receipts Factor (d)				(14)-(17) Receipts				
										(10)-(13) Receipts Factor (d)				(14)-(17) Receipts				
										FY 2026	FY 2027	FY 2028	FY 2029	FY 2026	FY 2027	FY 2028	FY 2029	
SANITARY SEWER CHARGES SERVICE CHARGE																		
All classes less yyyyyyyyyy																		
Existing Rates																		
1	FY 2026	0.0	52,025,665	100.00%				0	84.01	10.72	2.20		0	0	0			
Adjusted COS Rates Effective July 1, 2025																		
2	FY 2026	12.0	53,201,084	100.00%	105.10%			55,914,000	84.01	10.72	2.20		46,973,000	5,994,000	1,230,000			
3	FY 2027	10.0	53,200,557	107.58%	105.10%	104.90%		52,582,000		84.01	10.72	2.20		44,174,000	5,637,000	1,157,000		
4	FY 2028	10.0	53,200,029	113.37%	105.10%	104.90%	#N/A	#N/A			84.01	10.72			#N/A	#N/A		
5	FY 2029	10.0	53,200,029	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A			84.01			#N/A	#N/A		
yyyyyyyyyy																		
Existing Rates																		
6	FY 2026	0.0	0	100.00%				0	100.00	0.00	0.00		0					
Adjusted COS Rates Effective July 1, 2025																		
7	FY 2026	12.0	0	100.00%	105.10%			0	100.00	0.00	0.00		0					
8	FY 2027	10.0	0	107.58%	105.10%	104.90%		0		100.00	0.00	0.00		0				
9	FY 2028	10.0	0	113.37%	105.10%	104.90%	#N/A	#N/A			100.00	0.00			#N/A	#N/A		
10	FY 2029	10.0	0	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A			100.00			#N/A	#N/A		

FY 2028 - FY 2029 Lines and Columns are NOT USED in this analysis

VOLUME CHARGE															
All classes less yyyyyyyyyy															
Existing Rates															
11	FY 2026	0.5	223,903,392	100.00%					9,329,000	84.01	10.72	2.20	7,837,000	1,000,000	205,000
Adjusted COS Rates Effective July 1, 2025										(j)					
12	FY 2026		11.50	245,438,048	100.00%	105.10%			247,207,000	84.01	10.72	2.20	207,679,000	26,501,000	5,439,000
13	FY 2027	2.5	9.50	242,543,604	107.58%	105.10%	104.90%		280,846,000		84.01	10.72	2.20	235,939,000	30,107,000
14	FY 2028	2.5	9.50	239,916,922	113.37%	105.10%	104.90%	#N/A	#N/A			84.01	10.72	#N/A	#N/A
15	FY 2029	2.5	9.50	238,775,829	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A			84.01	#N/A	#N/A
yyyyyyyyyy															
Existing Rates															
16	FY 2026	0.5	0	100.00%					0	100.00	0.00	0.00	0		
Adjusted COS Rates Effective July 1, 2025										(j)					
17	FY 2026		11.50	0	100.00%	105.10%			0	100.00	0.00	0.00	0		
18	FY 2027	2.5	9.50	0	107.58%	105.10%	104.90%		0		100.00	0.00	0.00	0	0
19	FY 2028	2.5	9.50	0	113.37%	105.10%	104.90%	#N/A	#N/A			100.00	0.00	#N/A	#N/A
20	FY 2029	2.5	9.50	0	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A			100.00	#N/A	#N/A
SURCHARGE RATES															
Existing Rates															
21	FY 2026	0.0	7,162,000	100.00%					0	84.01	10.72	2.20	0	0	0
Adjusted COS Rates Effective July 1, 2025															
22	FY 2026 (g)		12.0	7,807,955	100.00%	105.10%			8,206,000	84.01	10.72	2.20	6,894,000	880,000	181,000
23	FY 2027		10.0	7,807,955	107.58%	105.10%	104.90%		7,717,000		84.01	10.72	2.20	6,483,000	827,000
24	FY 2028		10.0	7,807,955	113.37%	105.10%	104.90%	#N/A	#N/A			84.01	10.72	#N/A	#N/A
25	FY 2029		10.0	7,807,955	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A			84.01	#N/A	#N/A
FY 2024 Billings (h)										(k)					
26	FY 2024 Billings (h)			262,846,000	100.00%				262,846,000		2.20		5,783,000		
27	FY 2025 Billings (h)			281,786,000	100.00%				281,786,000		10.72	2.20	30,207,000	6,199,000	
STORMWATER CHARGES															
BILLING & COLLECTION CHARGE															
Non SW Only															
Existing Rates															
28	FY 2026	0.0	12,047,964	100.00%					0	84.01	10.72	2.20	0	0	0
Adjusted COS Rates Effective July 1, 2025										(j)					
29	FY 2026		12.0	12,174,566	100.00%	105.10%			12,795,000	84.01	10.72	2.20	10,749,000	1,372,000	281,000
30	FY 2027	2.0	10.0	12,174,545	107.58%	105.10%	104.90%		14,166,000		84.01	10.72	2.20	11,901,000	1,519,000
31	FY 2028	2.0	10.0	12,174,525	113.37%	105.10%	104.90%	#N/A	#N/A			84.01	10.72	#N/A	#N/A
32	FY 2029	2.0	10.0	12,174,504	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A			84.01	#N/A	#N/A
SW Only															
Existing Rates															
33	FY 2026	0.0	1,187,429	100.00%					0	64.57	9.15	7.41	0	0	0
Adjusted COS Rates Effective July 1, 2025										(j)					
34	FY 2026		12.0	1,201,259	100.00%	105.10%			1,263,000	64.57	9.15	7.41	816,000	116,000	94,000
35	FY 2027	2.0	10.0	1,201,086	107.58%	105.10%	104.90%		1,398,000		64.57	9.15	7.41	903,000	128,000
36	FY 2028	2.0	10.0	1,200,912	113.37%	105.10%	104.90%	#N/A	#N/A			64.57	9.15	#N/A	#N/A
37	FY 2029	2.0	10.0	1,200,738	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A			64.57	#N/A	#N/A
xxxxxxxxxx															
Existing Rates															
38	FY 2026	0.0	0	100.00%					0	100.00	0.00	0.00	0		
Adjusted COS Rates Effective July 1, 2025										(j)					
39	FY 2026		12.0	0	100.00%	105.10%			0	100.00	0.00	0.00	0		
40	FY 2027	2.0	10.0	0	107.58%	105.10%	104.90%		0		100.00	0.00	0.00	0	0
41	FY 2028	2.0	10.0	0	113.37%	105.10%	104.90%	#N/A	#N/A			100.00	0.00	#N/A	#N/A
42	FY 2029	2.0	10.0	0	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A			100.00	#N/A	#N/A

FY 2028 - FY 2029 Lines and Columns are NOT USED in this analysis

PARCEL AREA CHARGE																
Non SW Only																
43	Existing Rates FY 2026	0.5	197,586,260	100.00%					8,233,000	84.01	10.72	2.20	6,917,000	883,000	181,000	
Adjusted COS Rates Effective July 1, 2025																
44	FY 2026		11.50	196,155,708	100.00%	105.10%			(j) 197,570,000	84.01	10.72	2.20	165,979,000	21,180,000	4,347,000	
45	FY 2027	2.5	9.50	195,354,420	107.58%	105.10%	104.90%		226,205,000		84.01	10.72	2.20	190,035,000	24,249,000	4,977,000
46	FY 2028	2.5	9.50	194,725,416	113.37%	105.10%	104.90%	#N/A	#N/A			84.01	10.72	#N/A	#N/A	
47	FY 2029	2.5	9.50	194,016,194	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A		84.01	84.01	#N/A	#N/A	
SW Only																
48	Existing Rates FY 2026	0.5	17,873,148	100.00%					745,000	64.57	9.15	7.41	481,000	68,000	55,000	
Adjusted COS Rates Effective July 1, 2025																
49	FY 2026		11.50	17,776,886	100.00%	105.10%			(j) 17,905,000	64.57	9.15	7.41	11,561,000	1,638,000	1,327,000	
50	FY 2027	2.5	9.50	17,659,526	107.58%	105.10%	104.90%		20,448,000		64.57	9.15	7.41	13,203,000	1,871,000	1,515,000
51	FY 2028	2.5	9.50	17,569,182	113.37%	105.10%	104.90%	#N/A	#N/A			64.57	9.15	#N/A	#N/A	
52	FY 2029	2.5	9.50	17,466,258	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A		64.57	64.57	#N/A	#N/A	
xxxxxxxxxx																
53	Existing Rates FY 2026	0.5	0	100.00%					0	100.00	0.00	0.00	0			
Adjusted COS Rates Effective July 1, 2025																
54	FY 2026		11.50	0	100.00%	105.10%			(j) 0	100.00	0.00	0.00	0			
55	FY 2027	2.5	9.50	0	107.58%	105.10%	104.90%		0		100.00	0.00	0.00	0		
56	FY 2028	2.5	9.50	0	113.37%	105.10%	104.90%	#N/A	#N/A			100.00	0.00	#N/A	#N/A	
57	FY 2029	2.5	9.50	0	126.74%	105.10%	104.90%	#N/A	0.00%	#N/A		100.00	100.00	#N/A	#N/A	
(i)																
58	FY 2024 Billings - Non SW Only		190,160,837	100.00%					190,160,837	2.20			4,184,000			
59	FY 2025 Billings - Non SW Only		206,382,363	100.00%					206,382,363	10.72	2.20		22,124,000	4,540,000		
60	FY 2024 Billings - SW Only		17,408,716	100.00%					17,408,716	7.41			1,289,000			
61	FY 2025 Billings - SW Only		18,818,921	100.00%					18,818,921	9.15	7.41		1,722,000	1,394,000		
62	Total Receipts												531,195,000	574,403,000	#N/A	
(a) Billings under Adjusted COS Rates reflect an adjustment of 0.00%.																
(b) Adjusted billings under existing rates should reflect proposed increases in effect prior to the test year. Adjusted billings under COS rates should reflect proposed increases after the test year.																
(c) Adjusted service charge billings are equal to the number of months effective times billings times the cumulative percent increase times the COS rate adjustment.																
Test year adjusted volume charge billings are equal to the number of months effective times billings times the cumulative percent increase times the COS rate adjustment. For each year after the test year, the adjusted volume charge billing rates time the previous year's billings times the previous year's cumulative percent increase plus the number of months at COS rates times billings times the cumulative percent increase times the COS rate adjustment.																
Adjusted billings for FY 2024 and FY 2025 are equal to the billings times the cumulative percent increase times the 0.00% billings adjustment.																
(d) Receipts Factor from Financial Planning Model.																
(e) Not used.																
(f) Not used.																
(g)																
	New Rate	Pounds	Billings													
BOD	0.4890	13,707,525	6,702,980													
SS	0.5090	2,170,875	1,104,975													
		Total	7,807,955													
(h) Adjusted Total Less yyyyyyyyyy																
(i) Column (3) times (1- BILLADJ) or (1-0.00000).																
(j) FY 2027 Adjusted Billings include 9.5 months at FY 2027 rates and 2.5 months at FY 2028 rates; FY 2028 Adjusted Billings include 9.5 months at FY 2028 rates and 2.5 months at FY 2027 rates; and FY 2029 Adjusted Billings include 9.5 months at FY 2029 rates and 2.5 months at FY 2028 rates.																
(k)	FY 2024 Billings		258,010,982	plus	4,835,118	262,846,000										
	FY 2025 Billings		274,719,766	plus	7,066,000	281,786,000										

Required Receipts 530,918,680 563,787,062 #N/A #N/A 0

FY 2028 - FY 2029 Lines and Columns are NOT USED in this analysis

Reference:	FY 2026	FY 2027	FY 2028	FY 2029
	\$	\$	\$	\$
Percent Increase in Rates Required:	(0.001056)	(0.045553)	#N/A	#N/A
	0.998944	0.954447	#N/A	#N/A
Adjustment Factors ==>	USE: 1.051000 (a)	1.049000 (a)	#N/A (a)	#N/A (a)
LagRate-13 Total Receipts	531,195,000	574,403,000	#N/A	#N/A
Requirements:				
COS	583,561,525	617,747,907	650,060,824	
LagRate-19 Less Wholesale Customers (Including Mgmt Fee)				
Under Old Rates	LagRate-19a		#N/A	LagRate-13
Under New Rates	(53,208,000)	(54,526,000)	#N/A	* 11.7868%
Plus _ CAP	565,155	565,155	#N/A	
Total Requirements	530,918,680	563,787,062	#N/A	0
Revenue Surplus/(Deficiency)	276,320	10,615,938	#N/A	#N/A
Total Inceasable Receipts	261,546,000	233,044,003	#N/A	#N/A
ADJUSTMENT FACTOR REQUIRED	-0.1056%	-4.5553%	#N/A	#N/A
	0.05%			
	Test Year	Test Year	Test Year	Test Year
	FY 2026 Receipts	FY 2027 Receipts	FY 2028 Receipts	FY 2029 Receipts
	of Test Year	of Test Year	of Test Year	of Test Year
	FY 2026 Billings	FY 2027 Billings	FY 2028 Billings	FY 2029 Billings
	\$	\$	\$	\$
LagRate-13 General Customers				
Service Charge	46,973,000	44,174,000	#N/A	#N/A
LagRate-13 Volume Charge	215,516,000	235,939,000	#N/A	#N/A
Total General Customers	262,489,000	280,113,000	#N/A	#N/A
yyyyyyyyyy				
LagRate-13 Service Charge	0	0	#N/A	#N/A
LagRate-13 Volume Charge	0	0	#N/A	#N/A
Total yyyyyyyyyy	0	0	#N/A	#N/A
LagRate-13 Surcharge	6,894,000	6,483,000	#N/A	#N/A
Total	269,383,000	286,596,000	#N/A	#N/A

(a) This factor is determined by trial and error until the ADJUSTMENT FACTOR REQUIRED below becomes zero. Keep multiplying this factor by the factor in the highlighted cell above until the ADJUSTMENT FACTOR REQUIRED is as close to zero as possible.

FY 2028 - FY 2029 Lines and Columns are NOT USED in this analysis

(1)	(2)	(3)	(4)	(5)					
Meter Size inches	Meter Code	Lag Factor % <u>LagRate-14</u>	General Service Service Charge \$/Bill <u>LagRate-14</u> x Col. (3)	Discount Service Charge (a) \$/Bill Col. (4) x (1-25%)	Existing Rates	Existing Rates			
5/8	R	105.1%	8.22	6.17	7.64	5.73	107.59%	107.68%	
3/4	Z	105.1%	10.52	7.89	9.79	7.34	107.46%	107.49%	
1	Q	105.1%	15.47	11.60	14.43	10.82	107.21%	107.21%	
1-1/4	Y	105.1%	21.80	16.35	20.36	15.27	107.07%	107.07%	
1-1/2	P	105.1%	27.30	20.48	25.53	19.15	106.93%	106.95%	
2	X	105.1%	42.16	31.62	39.44	29.58	106.90%	106.90%	
3	O	105.1%	76.09	57.07	71.26	53.45	106.78%	106.77%	
4	W	105.1%	129.24	96.93	120.98	90.74	106.83%	106.82%	
6	N	105.1%	254.85	191.14	238.64	178.98	106.79%	106.79%	
8	V	105.1%	403.41	302.56	377.82	283.37	106.77%	106.77%	
10	E	105.1%	582.16	436.62	545.20	408.90	106.78%	106.78%	
12	T	105.1%	1,059.17	794.38	992.49	744.37	106.72%	106.72%	
14	H	105.1%	1,115.95	836.96	0.00	0.00	0.00%	0.00%	
<u>Monthly Water Usage</u>			<u>Charge Per Mcf</u> <u>LagRate-2</u> x Col. (3)	Col. (4) x (1-25%)					
General Service Volume Cha		105.1%	47.39	35.54	41.11		115.28%		
				discount vol charge	30.83		115.28%		
<u>Wastewater Surcharge</u>			<u>Charge \$/lb</u> <u>LagRate-2</u> x Col. (3)						
BOD in excess of 250 mg/l		105.1%	0.514		0.450		114.22%		
SS in excess of 350 mg/l		105.1%	0.535		0.458		116.81%		

(a) Discount rate applies to Senior Citizens and Charities.

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2,025	
Abington											Abington	
Volume (Mcf)	106,423	106,423	106,423	106,423	106,423	106,423	106,423	106,423	106,423	106,423	Volume (\$/Mcf)	2,0088
Capacity (cfs)	9,5420	9,5420	9,5420	9,5420	9,5420	9,5420	9,5420	9,5420	9,5420	9,5420	Capacity (\$/cfs)	21,179
SS (1,000 lbs.)	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	SS (\$/1,000 lbs.)	256,78
BOD (1,000 lbs.)	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	BOD (\$/1,000 lbs.)	300,06
											Annual Lump Sum (\$)	654,667
											Management Fee (%)	12
Bensalem											Bensalem	
Volume (Mcf)	143,084	143,084	143,084	143,084	143,084	143,084	143,084	143,084	143,084	143,084	Volume (\$/Mcf)	2,0088
Capacity (cfs)	11,7400	11,7400	11,7400	11,7400	11,7400	11,7400	11,7400	11,7400	11,7400	11,7400	Capacity (\$/cfs)	21,179
SS (1,000 lbs.)	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	SS (\$/1,000 lbs.)	256,78
BOD (1,000 lbs.)	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	BOD (\$/1,000 lbs.)	300,06
											Annual Lump Sum (\$)	143,333
											Management Fee (%)	12
Bucks County											Bucks County	
Volume (Mcf)	894,044	894,044	894,044	894,044	894,044	894,044	894,044	894,044	894,044	894,044	Volume (\$/Mcf)	2,0088
Capacity (cfs)	74,2600	74,2600	74,2600	74,2600	74,2600	74,2600	74,2600	74,2600	74,2600	74,2600	Capacity (\$/cfs)	21,179
SS (1,000 lbs.)	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	SS (\$/1,000 lbs.)	256,78
BOD (1,000 lbs.)	9,470	9,470	9,470	9,470	9,470	9,470	9,470	9,470	9,470	9,470	BOD (\$/1,000 lbs.)	300,06
											Annual Lump Sum (\$)	1,001,000
											Management Fee (%)	10
Cheltenham											Cheltenham	
Volume (Mcf)	379,171	379,171	379,171	379,171	379,171	379,171	379,171	379,171	379,171	379,171	Volume (\$/Mcf)	1,8982
Capacity (cfs)	31,7500	31,7500	31,7500	31,7500	31,7500	31,7500	31,7500	31,7500	31,7500	31,7500	Capacity (\$/cfs)	12,238
SS (1,000 lbs.)	2,562	2,562	2,562	2,562	2,562	2,562	2,562	2,562	2,562	2,562	SS (\$/1,000 lbs.)	256,78
BOD (1,000 lbs.)	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	BOD (\$/1,000 lbs.)	300,06
											Annual Lump Sum (\$)	1,954,667
											Management Fee (%)	12
Lower Moreland											Lower Moreland	
Volume (Mcf)	68,159	68,159	68,159	68,159	68,159	68,159	68,159	68,159	68,159	68,159	Volume (\$/Mcf)	2,0088
Capacity (cfs)	5,8800	5,8800	5,8800	5,8800	5,8800	5,8800	5,8800	5,8800	5,8800	5,8800	Capacity (\$/cfs)	21,179
SS (1,000 lbs.)	694	694	694	694	694	694	694	694	694	694	SS (\$/1,000 lbs.)	256,78
BOD (1,000 lbs.)	522	522	522	522	522	522	522	522	522	522	BOD (\$/1,000 lbs.)	300,06
											Annual Lump Sum (\$)	356,333
											Management Fee (%)	12
Lower Southampton											Lower Southampton	
Volume (Mcf)	264,709	264,709	264,709	264,709	264,709	264,709	264,709	264,709	264,709	264,709	Volume (\$/Mcf)	2,0088
Capacity (cfs)	15,7900	15,7900	15,7900	15,7900	15,7900	15,7900	15,7900	15,7900	15,7900	15,7900	Capacity (\$/cfs)	21,179
SS (1,000 lbs.)	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	SS (\$/1,000 lbs.)	256,78
BOD (1,000 lbs.)	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	BOD (\$/1,000 lbs.)	300,06
											Annual Lump Sum (\$)	2,597,000
											Management Fee (%)	12
DELCORA											DELCORA	
Volume (Mcf)	1,063,085	1,063,085	1,063,085	1,063,085	0	0	0	0	0	0	Volume (\$/Mcf)	1,7584
Capacity (cfs)	155,0000	155,0000	155,0000	155,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	Capacity (\$/cfs)	9,604
SS (1,000 lbs.)	12,207	12,207	12,207	12,207	0	0	0	0	0	0	SS (\$/1,000 lbs.)	239,87
BOD (1,000 lbs.)	10,636	10,636	10,636	10,636	0	0	0	0	0	0	BOD (\$/1,000 lbs.)	253,42
											Annual Lump Sum (\$)	1,009,000
											Management Fee (%)	12
Lower Merion											Lower Merion	
Volume (Mcf)	284,757	284,757	284,757	284,757	284,757	284,757	284,757	284,757	284,757	284,757	Volume (\$/Mcf)	1,8277
Capacity (cfs)	31,5700	31,5700	31,5700	31,5700	31,5700	31,5700	31,5700	31,5700	31,5700	31,5700	Capacity (\$/cfs)	9,819
SS (1,000 lbs.)	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	SS (\$/1,000 lbs.)	243,57
BOD (1,000 lbs.)	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	BOD (\$/1,000 lbs.)	254,03
											Annual Lump Sum (\$)	117,667
											Management Fee (%)	10
Springfield (ex. Wyndmoor)											Springfield (ex. Wyndmoor)	
Volume (Mcf)	126,465	126,465	126,465	126,465	126,465	126,465	126,465	126,465	126,465	126,465	Volume (\$/Mcf)	1,8428
Capacity (cfs)	4,6000	4,6000	4,6000	4,6000	4,6000	4,6000	4,6000	4,6000	4,6000	4,6000	Capacity (\$/cfs)	12,081
SS (1,000 lbs.)	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	SS (\$/1,000 lbs.)	243,60
BOD (1,000 lbs.)	2,033	2,033	2,033	2,033	2,033	2,033	2,033	2,033	2,033	2,033	BOD (\$/1,000 lbs.)	254,04
											Annual Lump Sum (\$)	765,667
											Management Fee (%)	12
Upper Darby											Upper Darby	
Volume (Mcf)	438,724	438,724	438,724	438,724	438,724	438,724	438,724	438,724	438,724	438,724	Volume (\$/Mcf)	1,8277
Capacity (cfs)	35,0000	35,0000	35,0000	35,0000	35,0000	35,0000	35,0000	35,0000	35,0000	35,0000	Capacity (\$/cfs)	9,819
SS (1,000 lbs.)	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	5,328	SS (\$/1,000 lbs.)	243,57
BOD (1,000 lbs.)	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	BOD (\$/1,000 lbs.)	254,03
											Annual Lump Sum (\$)	322,333
											Management Fee (%)	12
Springfield (Wyndmoor)											Springfield (Wyndmoor)	
Volume (Mcf)	17,722	17,722	17,722	17,722	17,722	17,722	17,722	17,722	17,722	17,722	Volume (\$/Mcf)	2,9695
Capacity (cfs)	1,9300	1,9300	1,9300	1,9300	1,9300	1,9300	1,9300	1,9300	1,9300	1,9300	Capacity (\$/cfs)	26,268
SS (1,000 lbs.)	180	180	180	180	180	180	180	180	180	180	SS (\$/1,000 lbs.)	408,81
BOD (1,000 lbs.)	151	151	151	151	151	151	151	151	151	151	BOD (\$/1,000 lbs.)	193,20
											Annual Lump Sum (\$)	137,667
											Management Fee (%)	12

RATE DESIGN ADJUSTMENT TO UNIT O&M EXPENSE IN ORDER TO RECOVER COSTS ASSOCIATED WITH I/I WHEN RATES ARE APPLIED

Line No.	Contract Customer	Unit Costs			
		Volume \$/Mcf <u>Somallo-40</u>	Capacity \$/Mcf/day <u>Somallo-40</u>	Suspended Solids \$/1,000 lbs <u>Somallo-40</u>	Bod \$/1,000 lbs <u>Somallo-40</u>
<u>Abington, Bensalem, Bucks County, Lower Moreland, and Lower Southampton</u>					
	Northeast WPCP - Preliminary Treatment	0.1276	124.3580		
	Northeast WPCP - Other	2.1960	170.2736	310.0224	323.2751
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	2.3236	294.6316	310.0224	323.2751
<u>Cheltenham</u>					
	Northeast WPCP	0.0000	0.0000		
	Northeast WPCP - Other	2.1960	170.2736	310.0224	323.2751
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	2.1960	170.2736	310.0224	323.2751
<u>DELCORA</u>					
	Southwest WPCP	2.0099	127.8526	292.7254	304.1762
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	2.0099	127.8526	292.7254	304.1762
<u>Lower Merion</u>					
	Southwest WPCP	2.0917	130.6816	297.0075	304.9340
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Neill Drive Pumping Station	0.2233	564.5827		
	CONTRACT ADJUSTMENT	0.0000	0.0000		
	Total	2.3150	695.2643	297.0075	304.9340
<u>Springfield (less Wyndmoor)</u>					
	Southwest WPCP	2.0917	130.6816	297.0075	304.9340
	Central Schuylkill Pumping Station	0.0153	28.5753		
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	2.1070	159.2569	297.0075	304.9340
<u>Upper Darby</u>					
	Southwest WPCP	2.0917	130.6816	297.0075	304.9340
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	2.0917	130.6816	297.0075	304.9340
<u>Springfield (Wyndmoor)</u>					
	Southeast WPCP	3.4574	358.5708	527.3120	299.3410
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	3.4574	358.5708	527.3120	299.3410
A lag factor is applied to all wholesale customer rates equal to		1.0000			
Months in effective test year:		12			
Months to collect COS:		12			
BUT, DELCORA is for		12	months, or an adjustment factor of	1.0000	

SUMMARY OF CHARGES FOR WHOLESALE CONTRACT CUSTOMERS EXCLUDING MANAGEMENT FEES

(1) Contract Customers	(2) Unit Costs				(5) BOD \$/1,000 lbs Above
	(1) Annual Lump Sum Cost \$ Retcos-10	(2) Volume \$/Mcf Above	(3) Capacity (a) \$/cfs Above	(4) Suspended Solids \$/1,000 lbs Above	
Abington	685,000	2.3236	25,456	310.0224	323.2751
Bensalem	179,000	2.3236	25456	310.0224	323.2751
Bucks County (b)	1,033,000	2.3236	25456	310.0224	323.2751
Cheltenham	2,163,000	2.1960	14,712	310.0224	323.2751
Lower Moreland	373,000	2.3236	25456	310.0224	323.2751
Lower Southampton	2,678,000	2.3236	25456	310.0224	323.2751
DELCORA (e)	1,105,000	2.0099	11,046	292.7254	304.1762
Lower Merion (c)(d)	123,000	2.0917	11,291	297.0075	304.9340
Springfield (less Wyndmoor)	820,000	2.1070	13,760	297.0075	304.9340
Upper Darby	433,000	2.0917	11,291	297.0075	304.9340
Springfield (Wyndmoor)	162,000	3.4574	30,981	527.3120	299.3410
Total	9,754,000				

- (a) Annual Cost.
- (b) Charges for recovery of costs associated with odor control of Bucks County W&SA wastewater are in addition to the charges shown herein.
- (c) For flow through City Line Avenue and Presidential Drive connection, an additional cost of \$0.2233 per Mcf is applicable for costs related to the Neill Drive Pump Station.
- (d) For contract capacity at the City Line Avenue and Presidential Drive connection, an additional charge of \$564.58 per Mcf/day (\$48,779.9 per cfs) is applicable to costs related to Neill Drive Pump Station.

SUMMARY OF EXISTING CHARGES FOR WHOLESALE CONTRACT CUSTOMERS (EXCLUDING MANAGEMENT FEES)

(1) Contract Customers	(2) Unit Costs				(5) BOD \$/1,000 lbs Above
	(1) Annual Lump Sum Cost \$ LagRate-16	(2) Volume \$/Mcf LagRate-16	(3) Capacity (e) \$/cfs LagRate-16	(4) Suspended Solids \$/1,000 lbs LagRate-16	
Abington	654,667	2.0088	21,179	256.7835	300.0597
Bensalem	143,333	2.0088	21,179	256.7835	300.0597
Bucks County	1,001,000	2.0088	21,179	256.7835	300.0597
Cheltenham	1,954,667	1.8982	12,238	256.7835	300.0597
Lower Moreland	356,333	2.0088	21,179	256.7835	300.0597
Lower Southampton	2,597,000	2.0088	21,179	256.7835	300.0597
DELCORA	1,009,000	1.7584	9,604	239.8705	253.4206
Lower Merion (g)(h)	117,667	1.8277	9,819	243.5714	254.0283
Springfield (less Wyndmoor)	765,667	1.8428	12,081	243.6032	254.0379
Upper Darby	322,333	1.8277	9,819	243.5714	254.0283
Springfield	137,667	2.9695	26,268	408.8070	193.1971
Total	9,059,334				

- (e) Annual Cost.
- (f) DELCORA Unit Costs reflect recovery of lump sum costs in the unit charges for volume, capacity, and strength.
- (g) For flow through City Line Avenue and Presidential Drive connection, an additional cost of \$0.5952 per Mcf is applicable for costs related to the Neill Drive Pump Station.
- (h) For contract capacity at the City Line Avenue and Presidential Drive connection, an additional charge of \$49.72 per Mcf/day (\$4,296 per cfs) is applicable to costs related to Neill Drive Pump Station.

	Reference	Abington	Bensalem	Bucks County	Cheltenham	Lower Moreland	Lower Southampton	DELCORA	Lower Merion	Springfield (ex. Wyndmoor)	Upper Darby	Springfield (Wyndmoor)
New Rates												
Volume (\$/Mcf)	LagRate-17	2,3236	2,3236	2,3236	2,1960	2,3236	2,3236	2,0099	2,0917	2,1070	2,0917	3,4574
Percent Incr. Over Old Rate	LagRate-16	115.67%	115.67%	115.67%	115.69%	115.67%	115.67%	114.30%	114.44%	114.34%	114.44%	116.43%
Capacity (\$/cfs)	LagRate-17	25,456	25,456	25,456	14,712	25,456	25,456	11,046	11,291	13,760	11,291	30,981
Percent Incr. Over Old Rate	LagRate-16	120.19%	120.19%	120.19%	120.22%	120.19%	120.19%	115.01%	114.99%	113.90%	114.99%	117.94%
SS (\$/1,000 lbs.)	LagRate-17	310.02	310.02	310.02	310.02	310.02	310.02	292.73	297.01	297.01	297.01	527.31
Percent Incr. Over Old Rate	LagRate-16	120.73%	120.73%	120.73%	120.73%	120.73%	120.73%	122.03%	121.94%	121.92%	121.94%	128.99%
BOD (\$/1,000 lbs.)	LagRate-17	323.28	323.28	323.28	323.28	323.28	323.28	304.18	304.93	304.93	304.93	299.34
Percent Incr. Over Old Rate	LagRate-16	107.74%	107.74%	107.74%	107.74%	107.74%	107.74%	120.03%	120.04%	120.03%	120.04%	154.94%
Annual Lump Sum (\$)	LagRate-17	685,000	179,000	1,033,000	2,163,000	373,000	2,678,000	1,105,000	123,000	820,000	433,000	162,000
Percent Incr. Over Old Rate	LagRate-16	104.63%	124.88%	103.20%	110.66%	104.68%	103.12%	109.51%	104.53%	107.10%	134.33%	117.68%
Management Fee (%)		12	12	10	12	12	12	12	10	12	12	12

Receipts												FY 2026 Test Year Receipts Under Existing Rates \$
Contract Customers	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Test Year	
	\$ Ref. B	\$ Ref. B	\$ Ref. B	\$ Ref. B	\$ Ref. B	\$ Ref. B	\$ Ref. B	\$ Ref. B	\$ Ref. B	\$ Ref. B	\$	
Reference: B. Billing Units (LagRate-16) x Percent Increase over existing rates (LagRate-18)												
Camden - Ref. A	Temporary wastewater service to Camden ceased in January 1996											0
Abington												
Volume				247,284	247,284	247,284	247,284	247,284	247,284	247,284	247,284	247,284
Capacity				242,901	242,901	242,901	242,901	242,901	242,901	242,901	242,901	242,901
SS				371,549	371,549	371,549	371,549	371,549	371,549	371,549	371,549	371,549
BOD				461,108	461,108	461,108	461,108	461,108	461,108	461,108	461,108	461,108
Annual Lump Sum				685,000	685,000	685,000	685,000	685,000	685,000	685,000	685,000	685,000
Management Fee				240,941	240,941	240,941	240,941	240,941	240,941	240,941	240,941	240,941
Subtotal	2,664,987	1,955,887	2,023,032	2,248,783	2,248,783	2,248,783	2,248,783	2,248,783	2,248,783	2,248,783	2,248,783	2,049,201
Bensalem												
Volume				332,470	332,470	332,470	332,470	332,470	332,470	332,470	332,470	332,470
Capacity				298,853	298,853	298,853	298,853	298,853	298,853	298,853	298,853	298,853
SS				581,280	581,280	581,280	581,280	581,280	581,280	581,280	581,280	581,280
BOD				632,258	632,258	632,258	632,258	632,258	632,258	632,258	632,258	632,258
Annual Lump Sum				179,000	179,000	179,000	179,000	179,000	179,000	179,000	179,000	179,000
Management Fee				242,863	242,863	242,863	242,863	242,863	242,863	242,863	242,863	242,863
Subtotal	2,380,459	1,607,467	1,957,440	2,266,724	2,266,724	2,266,724	2,266,724	2,266,724	2,266,724	2,266,724	2,266,724	1,993,603
Bucks County												
Volume				2,077,401	2,077,401	2,077,401	2,077,401	2,077,401	2,077,401	2,077,401	2,077,401	2,077,401
Capacity				1,890,363	1,890,363	1,890,363	1,890,363	1,890,363	1,890,363	1,890,363	1,890,363	1,890,363
SS				3,115,176	3,115,176	3,115,176	3,115,176	3,115,176	3,115,176	3,115,176	3,115,176	3,115,176
BOD				3,061,460	3,061,460	3,061,460	3,061,460	3,061,460	3,061,460	3,061,460	3,061,460	3,061,460
Annual Lump Sum (a)				1,033,000	1,033,000	1,033,000	1,033,000	1,033,000	1,033,000	1,033,000	1,033,000	1,033,000
Management Fee				1,117,740	1,117,740	1,117,740	1,117,740	1,117,740	1,117,740	1,117,740	1,117,740	1,117,740
Subtotal	8,933,587	9,869,735	10,770,689	12,295,140	12,295,140	12,295,140	12,295,140	12,295,140	12,295,140	12,295,140	12,295,140	10,968,401
Cheltenham												
Volume				832,660	832,660	832,660	832,660	832,660	832,660	832,660	832,660	832,660
Capacity				467,106	467,106	467,106	467,106	467,106	467,106	467,106	467,106	467,106
SS				794,198	794,198	794,198	794,198	794,198	794,198	794,198	794,198	794,198
BOD				728,253	728,253	728,253	728,253	728,253	728,253	728,253	728,253	728,253
Annual Lump Sum				2,163,000	2,163,000	2,163,000	2,163,000	2,163,000	2,163,000	2,163,000	2,163,000	2,163,000
Management Fee				598,226	598,226	598,226	598,226	598,226	598,226	598,226	598,226	598,226
Subtotal	3,554,451	3,956,500	4,924,342	5,583,443	5,583,443	5,583,443	5,583,443	5,583,443	5,583,443	5,583,443	5,583,443	4,984,761
Lower Moreland												
Volume				158,374	158,374	158,374	158,374	158,374	158,374	158,374	158,374	158,374
Capacity				149,681	149,681	149,681	149,681	149,681	149,681	149,681	149,681	149,681
SS				215,279	215,279	215,279	215,279	215,279	215,279	215,279	215,279	215,279
BOD				168,795	168,795	168,795	168,795	168,795	168,795	168,795	168,795	168,795
Annual Lump Sum				373,000	373,000	373,000	373,000	373,000	373,000	373,000	373,000	373,000
Management Fee				127,815	127,815	127,815	127,815	127,815	127,815	127,815	127,815	127,815
Subtotal	971,662	1,111,178	1,067,098	1,192,944	1,192,944	1,192,944	1,192,944	1,192,944	1,192,944	1,192,944	1,192,944	1,081,904
Lower Southampton												
Volume				615,078	615,078	615,078	615,078	615,078	615,078	615,078	615,078	615,078
Capacity				401,950	401,950	401,950	401,950	401,950	401,950	401,950	401,950	401,950
SS				459,474	459,474	459,474	459,474	459,474	459,474	459,474	459,474	459,474
BOD				462,602	462,602	462,602	462,602	462,602	462,602	462,602	462,602	462,602
Annual Lump Sum				2,678,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000
Management Fee				554,052	554,052	554,052	554,052	554,052	554,052	554,052	554,052	554,052
Subtotal	3,816,520	5,080,134	4,785,889	5,171,156	5,171,156	5,171,156	5,171,156	5,171,156	5,171,156	5,171,156	5,171,156	4,835,087

(a) See footnote at bottom of LagRate-19a.

Reference: B. Billing Units (LagRate-16) x Percent Increase over existing rates (LagRate-18), except FY 2023 through FY 2025 are under existing rates.

Contract Customers	Receipts										FY 2026 Test Year Receipts Under Existing Rates	
	FY 2023 \$ Ref. B	FY 2024 \$ Ref. B	FY 2025 \$ Ref. B	FY 2026 \$ Ref. B	FY 2027 \$ Ref. B	FY 2028 \$ Ref. B	FY 2029 \$ Ref. B	FY 2030 \$ Ref. B	FY 2031 \$ Ref. B	FY 2032 \$ Ref. B		FY 2026 Test Year \$
DELCORA												
Volume				2,136,695	2,136,695	2,136,695	0	0	0	0	2,136,695	
Capacity				1,712,130	1,712,130	1,712,130	0	0	0	0	1,712,130	
SS				3,573,183	3,573,183	3,573,183	0	0	0	0	3,573,183	
BOD				3,235,337	3,235,337	3,235,337	0	0	0	0	3,235,337	
Annual Lump Sum				1,105,000	1,105,000	1,105,000	1,105,000	1,105,000	1,105,000	1,105,000	1,105,000	
Management Fee				1,411,481	1,411,481	1,411,481	132,600	132,600	132,600	132,600	1,411,481	
Subtotal	11,112,691	11,803,258	11,189,285	13,173,826	13,173,826	13,173,826	1,237,600	1,237,600	1,237,600	1,237,600	13,173,826	11,348,847
Lower Merion												
Volume (c)				598,239	598,239	598,239	598,239	598,239	598,239	598,239	598,239	
Capacity (c)				421,384	421,384	421,384	421,384	421,384	421,384	421,384	421,384	
SS				883,664	883,664	883,664	883,664	883,664	883,664	883,664	883,664	
BOD				774,802	774,802	774,802	774,802	774,802	774,802	774,802	774,802	
Annual Lump Sum				123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	
Management Fee				280,109	280,109	280,109	280,109	280,109	280,109	280,109	280,109	
Subtotal	2,730,484	2,598,563	2,550,063	3,081,198	3,081,198	3,081,198	3,081,198	3,081,198	3,081,198	3,081,198	3,081,198	2,590,397
Springfield (less Wyndmoor)												
Volume				266,462	266,462	266,462	266,462	266,462	266,462	266,462	266,462	
Capacity				63,296	63,296	63,296	63,296	63,296	63,296	63,296	63,296	
SS				620,060	620,060	620,060	620,060	620,060	620,060	620,060	620,060	
BOD				619,887	619,887	619,887	619,887	619,887	619,887	619,887	619,887	
Annual Lump Sum				820,000	820,000	820,000	820,000	820,000	820,000	820,000	820,000	
Management Fee				286,765	286,765	286,765	286,765	286,765	286,765	286,765	286,765	
Subtotal	2,553,866	2,151,948	2,328,793	2,676,470	2,676,470	2,676,470	2,676,470	2,676,470	2,676,470	2,676,470	2,676,470	2,350,733
Upper Darby												
Volume				917,679	917,679	917,679	917,679	917,679	917,679	917,679	917,679	
Capacity				395,185	395,185	395,185	395,185	395,185	395,185	395,185	395,185	
SS				1,582,407	1,582,407	1,582,407	1,582,407	1,582,407	1,582,407	1,582,407	1,582,407	
BOD				1,175,816	1,175,816	1,175,816	1,175,816	1,175,816	1,175,816	1,175,816	1,175,816	
Annual Lump Sum				433,000	433,000	433,000	433,000	433,000	433,000	433,000	433,000	
Management Fee				540,490	540,490	540,490	540,490	540,490	540,490	540,490	540,490	
Subtotal	3,188,181	3,788,892	4,194,499	5,044,577	5,044,577	5,044,577	5,044,577	5,044,577	5,044,577	5,044,577	5,044,577	4,256,074
Springfield (Wyndmoor)												
Volume				61,272	61,272	61,272	61,272	61,272	61,272	61,272	61,272	
Capacity				59,793	59,793	59,793	59,793	59,793	59,793	59,793	59,793	
SS				94,777	94,777	94,777	94,777	94,777	94,777	94,777	94,777	
BOD				45,250	45,250	45,250	45,250	45,250	45,250	45,250	45,250	
Annual Lump Sum				162,000	162,000	162,000	162,000	162,000	162,000	162,000	162,000	
Management Fee				50,771	50,771	50,771	50,771	50,771	50,771	50,771	50,771	
Subtotal	373,249	275,143	384,913	473,863	473,863	473,863	473,863	473,863	473,863	473,863	473,863	390,358
Total	42,280,137	44,198,706	46,176,042	53,208,124	53,208,124	53,208,124	41,271,898	41,271,898	41,271,898	41,271,898	53,208,124	46,849,367
CHECK	42,280,137	44,198,706	46,176,042									46,849,367

- (a) Includes Direct charges to Bucks County for odor control of \$0.0 per year.
- (b) DELCORA Unit Costs reflect recovery of lump sum costs in the unit charges for volume, capacity, and strength.
- (c) Includes charges for flow through the City Line Avenue and Presidential Drive connection.

Line No.	Customer Type	(1) Allocated Cost of Service (a) \$ <u>Retcos-17</u>	(2) Discounted COS \$	(3) Cost of Service With Discount \$ (1) or (2)	(4) Discounts \$ (1) - (3)	(5) Recovery of Discounts \$	(6) Adjusted Cost of Service \$ (3) + (5)	(7) Percent Change (6) - (1) / (1)
1	Residential Excluding Senior Citizens	167,298,892		167,298,892	0	2,900,287	170,199,179	1.73%
2	Commercial	81,586,840		81,586,840		1,414,386	83,001,226	1.73%
3	Industrial	3,454,587		3,454,587		59,889	3,514,476	1.73%
4	Public Utilities	719,156		719,156		12,467	731,623	1.73%
5	Senior Citizens	7,325,778	5,494,334	5,494,334	1,831,445	95,250	5,589,583	-23.70%
6	Sewer Only	2,856,009		2,856,009		49,512	2,905,521	1.73%
7	Groundwater	3,181,168		3,181,168		55,149	3,236,317	1.73%
8	Surcharge	8,084,958		8,084,958		140,161	8,225,119	1.73%
9	Housing Authority	6,776,839	6,437,997	6,437,997	338,842	111,609	6,549,606	-3.35%
10	Charities and Schools	6,932,861	5,199,646	5,199,646	1,733,215	90,141	5,289,787	-23.70%
11	Hospitals and Universities	5,084,545	3,813,409	3,813,409	1,271,136	66,109	3,879,518	-23.70%
12	Hand Billed	10,301,948		10,301,948		178,594	10,480,542	1.73%
13	xxxxxxx	0		0		0	0	0.00%
14	Water Treatment Plant Sludge	18,946,626		18,946,626			18,946,626	0.00%
15	Private Fire Connections	61,771		61,771		1,071	62,842	1.73%
16	Scheduled (Flat Rate)	855		855		15	870	1.73%
17	yyyyyyyyy	0		0	0	0	0	0.00%
18	Total Retail Service	322,612,833	20,945,385	317,438,195	5,174,638	5,174,638	322,612,833	0.00%
19								
20	Contract Service	53,193,220		53,193,220	0		53,193,220	0.00%
21	Total System	375,806,053	20,945,385	370,631,415	5,174,638	5,174,638	375,806,053	0.00%

(a) Includes allocation of I/I

**SUMMARY OF ALLOCATED COST OF SERVICE
 FOR CONTRACT CUSTOMERS
 Test Year 2026**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	FY 2026 Test Year Receipts Under Proposed Rates	Difference
	Allocated Investment \$	Allocated Depreciable Investment \$	O&M Expense \$	Depreciation Expense (b) \$	Return on Investment (c) \$	Management Fee \$	Allocated Cost of Service \$	\$	\$
	<u>Retcos-11</u>	<u>Retcos-11</u>	<u>Retcos-11</u>	<u>Retcos-11</u>	<u>Retcos-11</u>	<u>Rates-7</u>			
Abington	6,335,000	6,319,000	1,379,000	153,530	475,125	240,918	2,248,573	2,248,783	(210)
Bensalem	11,316,000	11,288,000	1,961,000	12,930	45,975	235,784	2,255,689	2,266,724	(11,035)
Bucks County	33,918,000	33,824,000	10,216,000	239,225	717,675	1,117,732	12,290,632	12,295,140	(4,508) Direct Chemical Costs
Cheltenham	18,687,000	18,647,000	3,150,000	441,200	1,401,525	598,191	5,590,916	5,583,443	7,473
DELCORA	50,122,000	49,978,000	10,750,000	249,865	762,150	1,411,493	13,173,508	13,173,826	(318)
Lower Merion	17,034,000	16,990,000	2,813,000	(a)	(a)	280,109	3,093,109	3,081,198	11,911
Lower Moreland	3,156,000	3,150,000	754,000	74,025	236,700	127,779	1,192,504	1,192,944	(440)
Lower Southampton	22,909,000	22,874,000	2,379,000	517,555	1,718,175	554,029	5,168,759	5,171,156	(2,397)
Springfield (excl. Wyndmoor)	7,110,000	7,095,000	1,705,000	168,655	533,250	286,764	2,693,669	2,676,470	17,199
Upper Darby	1,440,000	1,387,000	282,000	33,020	108,000	50,771	473,791	473,863	(72)
	19,503,000	19,456,000	4,254,000	52,670	194,550	510,850	5,012,070	5,044,577	(32,507)
Total	191,530,000	191,008,000	39,643,000	1,942,675	6,193,125	5,414,420	53,193,220	53,208,124	(14,904)

(a) It is assumed that Bensalem, Bucks County, DELCORA, Lower Merion, Lower Southampton, and Upper Darby contribute their entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.
 (b) Treatment Plant depreciation rate = 2.50%.
 (c) Outside City rate of return = 7.50%.

**COMPARISON OF TEST YEAR COSTS OF SERVICE
 AND ADJUSTED COST OF SERVICE
 WITH REVENUES UNDER EXISTING RATES
 TEST YEAR 2026**

Line No.	Customer Type	(1) Revenue Under Existing Rates (a) \$	(2) Allocated Cost of Service \$ <u>Retcos-17</u>	(3) Adjusted Cost of Service \$ <u>LagRate-20</u>	(4) Indicated Increase (Decrease) Required % (3)/(1)-1
1	Residential Excluding Senior Citizens	154,446,495	167,298,892	170,199,179	10.2
2	Commercial	74,415,811	81,586,840	83,001,226	11.5
3	Industrial	3,164,261	3,454,587	3,514,476	11.1
4	Public Utilities	655,855	719,156	731,623	11.6
5	Senior Citizens	5,083,479	7,325,778	5,589,583	10.0
6	Housing Authority	5,890,733	6,776,839	6,549,606	11.2
7	Charities and Schools	4,716,121	6,932,861	5,289,787	12.2
8	Hospitals and Universities	3,438,863	5,084,545	3,879,518	12.8
9	Hand Billed	9,533,196	10,301,948	10,480,542	9.9
10	xxxxxxxxxx	0	0	0	0.0
11	Fire Meters	54,460	61,771	62,842	15.4
12	Scheduled (Flat Rate)	1,097	855	870	(20.7)
13	yyyyyyyyyy	0	0	0	0.0
14	zzzzzzzzzz	2,606,183	2,856,009	2,905,521	11.5
15	Sewer Only	2,927,730	3,181,168	3,236,317	10.5
16	Groundwater	7,162,000	8,084,958	8,225,119	14.8
17	Surcharge				
17	Total Retail Service	274,096,282	303,666,207	303,666,207	10.8
18	Contract Service	46,849,367	53,193,220	53,193,220	13.5
19	Total System	320,945,649	356,859,427	356,859,427	11.2

(a) Test Year Revenues under existing rates:

Receipts Factor (RECPTS)	Billings Under Existing Rates			Receipts
	2024	2025	2026	
	Billings <u>LagRate-4</u>	Billings <u>LagRate-4</u>	Billings <u>LagRate-4</u>	
Residential (excluding Senior Citizens)	151,149,426	159,708,894	159,505,314	154,446,495
Commercial	69,925,661	75,785,151	77,078,060	74,415,811
Industrial	3,125,765	3,298,427	3,263,781	3,164,261
Public Utilities	580,983	649,238	682,627	655,855
Senior Citizens	4,902,394	5,216,731	5,256,985	5,083,479
Housing Authority	5,541,002	5,999,326	6,101,301	5,890,733
"N" Charities	3,926,230	4,539,094	4,931,737	4,716,121
"6 Cent" Charities	2,843,390	3,304,730	3,597,240	3,438,863
Hand Billed	10,653,358	10,532,085	9,724,774	9,533,196
xxxxxxxxxx	0	0	0	0
Fire Meters	14,099	56,343	57,266	54,460
Scheduled (Flat Rate)	1,276	1,223	1,116	1,097
yyyyyyyyyy	0	0	0	0
zzzzzzzzzz	2,619,557	2,651,985	2,695,226	2,606,183
Sewer Only	2,727,840	2,976,539	3,033,725	2,927,730
Ground Water Charges	44,198,706	46,176,042	46,849,367	46,849,367
Townships (LagRate-19a)				
Total (excluding Surcharge)	302,209,688	320,895,809	322,778,520	313,783,649
Surcharge (above)			275,929,153	7,162,000
Total				320,945,649
Total Per Cash Flow				538,148,850
Cash Flow Total Less This Page Total				217,203,201
Percent Error of Cash Flow Total				40.4%

<==== No lag is applied to City billings.

Not including stormwater revenue

**COMPARISON OF CONTRACT SERVICE REVENUE
 UNDER EXISTING AND ADJUSTED RATES
 TEST YEAR 2026**

	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
	Existing Rates			Adjusted Rates				Existing Rates			Adjusted Rates		
Units of Service	Unit Charge \$/unit	Revenue \$	Revenue \$	Unit Charge \$/unit	Revenue \$	Revenue Difference \$	Units of Service	Unit Charge \$/unit	Revenue \$	Revenue \$	Unit Charge \$/unit	Revenue \$	Revenue Difference \$
Rates-6	LagRate-16	(1) x (2)		LagRate-17	(1) x (4)	(5) - (3)	Ref. A	LagRate-16	(7) x (8)		LagRate-17	(7) x (10)	(11) - (9)
Abington							DELCORA						
O&M Charges							O&M Charges						
Volume (McF)	106,423	2,0088	213,783	2,3236	247,284	33,501	Volume (McF)	1,063,085	1,7584	1,869,329	2,0099	2,136,695	267,366
Capacity (cfs)	9,5420	21,179	202,090	25,456	242,901	40,811	Capacity (cfs)	155,0000	9,604	1,488,620	11,046	1,712,130	223,510
Suspended Solids (1,000 lbs)	1,198	256.78	307,745	310.02	371,549	63,804	Suspended Solids (1,000 lbs)	12,207	239.87	2,928,004	292.73	3,573,183	645,179
BOD (1,000 lbs)	1,426	300.06	427,994	323.28	461,108	33,114	BOD (1,000 lbs)	10,636	253.42	2,695,480	304.18	3,235,337	539,857
Subtotal			1,151,612		1,322,842	171,230	Subtotal			8,981,433		10,657,345	1,675,912
Lump Sum Charge		654,667	654,667	685,000	685,000	30,333	Lump Sum Charge		1,009,000	1,009,000	0	0	(1,009,000)
Management Fee		12%	216,753	12%	240,941	24,188	Management Fee		12%	1,198,852	12%	1,278,881	80,029
Total Service Charge			2,023,032		2,248,783	225,751	Total Service Charge			11,189,285		11,936,226	746,941
Bensalem							Lower Merion						
O&M Charges							O&M Charges						
Volume (McF)	143,084	2,0088	287,427	2,3236	332,470	45,043	Volume (McF) (b)	284,757	1,8277	520,450	2,0917	598,239	77,789
Capacity (cfs)	11,7400	21,179	248,641	25,456	298,853	50,212	Capacity (cfs) (b)	31,5700	9,819	309,986	11,291	421,384	111,398
Suspended Solids (1,000 lbs)	1,875	256.78	481,459	310.02	581,280	99,821	Suspended Solids (1,000 lbs)	2,975	243.57	724,679	297.01	883,664	158,985
BOD (1,000 lbs)	1,956	300.06	586,854	323.28	632,258	45,404	BOD (1,000 lbs)	2,541	254.03	645,456	304.93	774,802	129,346
Subtotal			1,604,381		1,844,861	240,480	Subtotal			2,200,571		2,678,089	477,518
Lump Sum Charge		143,333	143,333	179,000	179,000	35,667	Lump Sum Charge		117,667	117,667	123,000	123,000	5,333
Management Fee		12%	209,726	12%	242,863	33,137	Management Fee		10%	231,824	10%	280,109	48,285
Total Service Charge			1,957,440		2,266,724	309,284	Total Service Charge			2,550,062		3,081,198	531,136
Bucks County							Springfield (less Wyndmoor)						
O&M Charges							O&M Charges						
Volume (McF)	894,044	2,0088	1,795,956	2,3236	2,077,401	281,445	Volume (McF)	126,465	1,8428	233,050	2,1070	266,462	33,412
Capacity (cfs)	74,2600	21,179	1,572,753	25,456	1,890,363	317,610	Capacity (cfs)	4,6000	12,081	55,573	13,760	63,296	7,723
Suspended Solids (1,000 lbs)	10,048	256.78	2,580,220	310.02	3,115,176	534,956	Suspended Solids (1,000 lbs)	2,088	243.60	508,568	297.01	620,060	111,492
BOD (1,000 lbs)	9,470	300.06	2,841,607	323.28	3,061,460	219,853	BOD (1,000 lbs)	2,033	254.04	516,423	304.93	619,887	103,464
Subtotal			8,790,536		10,144,400	1,353,864	Subtotal			1,313,614		1,569,705	256,091
Lump Sum Charge (a)		1,001,000	1,001,000	1,033,000	1,033,000	32,000	Lump Sum Charge		765,667	765,667	820,000	820,000	54,333
Management Fee		10%	979,154	10%	1,117,740	138,586	Management Fee		12%	249,514	12%	286,765	37,251
Total Service Charge			10,770,690		12,295,140	1,524,450	Total Service Charge			2,328,795		2,676,470	347,675
Cheltenham							Upper Darby						
O&M Charges							O&M Charges						
Volume (McF)	379,171	1,8982	719,742	2,1960	832,660	112,918	Volume (McF)	438,724	1,8277	801,856	2,0917	917,679	115,823
Capacity (cfs)	31,7500	12,238	388,557	14,712	467,106	78,549	Capacity (cfs)	35,0000	9,819	343,665	11,291	395,185	51,520
Suspended Solids (1,000 lbs)	2,562	256.78	657,813	310.02	794,198	136,385	Suspended Solids (1,000 lbs)	5,328	243.57	1,297,709	297.01	1,582,407	284,698
BOD (1,000 lbs)	2,253	300.06	675,954	323.28	728,253	52,299	BOD (1,000 lbs)	3,856	254.03	979,526	304.93	1,175,816	196,290
Subtotal			2,442,066		2,822,217	380,151	Subtotal			3,422,756		4,071,087	648,331
Lump Sum Charge		1,954,667	1,954,667	2,163,000	2,163,000	208,333	Lump Sum Charge		322,333	322,333	433,000	433,000	110,667
Management Fee		12%	527,608	12%	598,226	70,618	Management Fee		12%	449,411	12%	540,490	91,079
Total Service Charge			4,924,341		5,583,443	659,102	Total Service Charge			4,194,500		5,044,577	850,077
Lower Moreland							Springfield (Wyndmoor)						
O&M Charges							O&M Charges						
Volume (McF)	68,159	2,0088	136,918	2,3236	158,374	21,456	Volume (McF)	17,722	2,9695	52,625	3,4574	61,272	8,647
Capacity (cfs)	5,8800	21,179	124,533	25,456	149,681	25,148	Capacity (cfs)	1,9300	26,268	50,697	30,981	59,793	9,096
Suspended Solids (1,000 lbs)	694	256.78	178,310	310.02	215,279	36,969	Suspended Solids (1,000 lbs)	180	408.81	73,478	527.31	94,777	21,299
BOD (1,000 lbs)	522	300.06	156,673	323.28	168,795	12,122	BOD (1,000 lbs)	151	193.20	29,205	299.34	45,250	16,045
Subtotal			596,434		692,129	95,695	Subtotal			206,005		261,092	55,087
Lump Sum Charge		356,333	356,333	373,000	373,000	16,667	Lump Sum Charge		137,667	137,667	162,000	162,000	24,333
Management Fee		12%	114,332	12%	127,815	13,483	Management Fee		12%	41,241	12%	50,771	9,530
Total Service Charge			1,067,099		1,192,944	125,845	Total Service Charge			384,913		473,863	88,950
Lower Southampton							Total Contract Service Revenue			46,176,045		51,970,524	5,794,479
O&M Charges													
Volume (McF)	264,709	2,0088	531,747	2,3236	615,078	83,331							
Capacity (cfs)	15,7900	21,179	334,416	25,456	401,950	67,534							
Suspended Solids (1,000 lbs)	1,482	256.78	380,570	310.02	459,474	78,904							
BOD (1,000 lbs)	1,431	300.06	429,381	323.28	462,602	33,221							
Subtotal			1,676,114		1,939,104	262,990							
Lump Sum Charge		2,597,000	2,597,000	2,678,000	2,678,000	81,000							
Management Fee		12%	512,774	12%	554,052	41,278							
Total Service Charge			4,785,888		5,171,156	385,268							

(a) Includes charges for recovery of costs associated with odor control of Bucks County wastewater.
 (b) Includes charges for flow through the City Line Avenue and Presidential Drive connection.

Reference: [Retcos-17](#)
[LagRate-21](#)

**WASTEWATER SYSTEM
 COST OF SERVICE
 TEST YEAR 2026**

Line No.	Customer Type	(1) Operation and Maintenance Expense (a) \$	(2) Capital Cost (a) \$	(3) Total Cost of Service \$
1	Residential Excluding Senior Citizens	126,423,841	40,875,051	167,298,892
2	Commercial	60,369,328	21,217,512	81,586,840
3	Industrial	2,551,924	902,663	3,454,587
4	Public Utilities	529,254	189,902	719,156
5	Senior Citizens	5,560,922	1,764,856	7,325,778
6	Housing Authority	5,037,466	1,739,373	6,776,839
7	Charities and Schools	5,105,366	1,827,495	6,932,861
8	Hospitals & Universities	3,756,459	1,328,086	5,084,545
9	Hand Billed	7,612,089	2,689,859	10,301,948
10	xxxxxxxxxx	0	0	0
11	Private Fire Connections	45,732	16,039	61,771
12	Scheduled (Flat Rate)	654	201	855
13	yyyyyyyyyy	0	0	0
14	Sewer Only	2,112,898	743,111	2,856,009
15	Groundwater	2,227,172	953,996	3,181,168
16	Surcharge	6,926,221	1,158,737	8,084,958
17	Total Retail Service	228,259,326	75,406,881	303,666,207
18				
19	Contract Service	39,643,000	13,550,220	53,193,220
20	Total System	267,902,326	88,957,101	356,859,427

(a) Total cost of service excludes costs associated with water treatment

Water Treatment Plant Sludge	14,587,713	4,358,913	18,946,626
Cost of Service to be Derived from Rates	282,490,039	93,316,014	375,806,053

**PROPOSED WASTEWATER RATES FOR
GENERAL SERVICE**

Service Charge

Meter Size inches	Monthly Charge \$
5/8	8.22
3/4	10.52
1	15.47
1 1/4	21.80
1 1/2	27.30
2	42.16
3	76.09
4	129.24
6	254.85
8	403.41
10	582.16
12	1,059.17

Quantity Charge

Monthly Water Usage	Charge Per Mef \$
All billable water usage	47.39
Groundwater Charge	16.33

Surcharge Rates

BOD (\$/lb in excess of 250 mg/l)	0.514
SS (\$/lb in excess of 350 mg/l)	0.535

Mef - thousand cubic feet
mg/l - milligrams per liter

Septic Hauler Charge	
Test Year:	2026
Assumed Strength (mg/l)	
BOD	9,000
SS	9,000
Surcharge Strength (mg/l)	
BOD	8,750
SS	8,650
Surcharge Rates (after lag factor)	
BOD (\$/lb in excess of 250 mg/l)	0.514
SS (\$/lb in excess of 350 mg/l)	0.535
Volume (1,000s of gal)	1
Surcharge Loading (lbs)	
BOD	72.98
SS	72.14
Septic Charge	
BOD	37.51
SS	38.60
Total Charge	76.10

Comparison of Typical Residential Water and Wastewater Bills Under Existing and Proposed Rates

(1) Meter Size Inches	(2) Monthly Use Mcf	(3) Existing Charge				(4) Proposed Charge				(5) Increase %	(6) Water % Change	(7) Sewer % Change	(8) Stormwater % Change
		(3) Water \$	(3) Sewer \$	(3) Stormwater \$	(3) Total \$	(4) Water \$	(4) Sewer \$	(4) Stormwater \$	(4) Total \$				
5/8	0.0	5.17	7.64	20.41	33.22	6.08	8.22	21.37	35.67	7.4	17.60%	7.59%	4.72%
5/8	0.2	18.03	15.86	20.41	54.31	20.57	17.70	21.37	59.64	9.8	14.06%	11.57%	4.72%
5/8	0.3	24.47	19.97	20.41	64.85	27.82	22.44	21.37	71.63	10.5	13.69%	12.34%	4.72%
5/8	0.4	30.90	24.08	20.41	75.39	35.06	27.18	21.37	83.61	10.9	13.47%	12.84%	4.72%
5/8	0.5	37.33	28.20	20.41	85.94	42.31	31.92	21.37	95.59	11.2	13.33%	13.19%	4.72%
5/8	0.6	43.76	32.31	20.41	96.48	49.55	36.65	21.37	107.58	11.5	13.23%	13.46%	4.72%
5/8	0.7	50.19	36.42	20.41	107.02	56.80	41.39	21.37	119.56	11.7	13.15%	13.66%	4.72%
5/8	0.8	56.63	40.53	20.41	117.56	64.04	46.13	21.37	131.55	11.9	13.09%	13.83%	4.72%
5/8	1.7	114.51	77.53	20.41	212.45	129.25	88.78	21.37	239.40	12.7	12.86%	14.52%	4.72%
5/8	2.7	174.33	118.64	20.41	313.37	196.31	136.17	21.37	353.86	12.9	12.61%	14.78%	4.72%
5/8	3.3	209.05	143.30	20.41	372.77	235.17	164.61	21.37	421.15	13.0	12.49%	14.87%	4.72%

Meter Size inches	FY 2026		FY 2026 % Change
	Existing S/Bill	Proposed S/Bill	
5/8	5.17	6.08	117.6%
3/4	5.70	7.06	123.9%
1	7.19	9.42	131.0%
1-1/4	9.00	12.38	137.6%
1-1/2	10.29	14.73	143.1%
2	14.75	21.85	148.1%
3	24.33	37.62	154.6%
4	43.28	65.44	151.2%
6	82.46	126.77	153.7%
8	127.03	197.89	155.8%
10	185.16	287.04	155.0%
12	313.27	503.58	160.7%
Monthly Water Usage			
	\$/Mcf	\$/Mcf	
First 2 Mcf	64.32	72.45	112.6%
Next 98 Mcf	57.88	64.76	111.9%
Next 1,900 Mcf	44.84	50.16	111.9%
Over 2,000 Mcf	43.62	50.16	115.0%

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	Water Rates								
Sewer Rates										Water Rates								
Meter Size inches	Meter Code	2026		2027		2028		2029		Meter Size inches	FY 2026 Existing \$/Bill	FY 2026 Proposed \$/Bill	FY 2026 Existing \$/Bill	FY 2027 Proposed \$/Bill	FY 2026 Existing \$/Bill	FY 2028 Proposed \$/Bill	FY 2026 Existing \$/Bill	FY 2029 Proposed \$/Bill
		General Service Charge \$/Bill	Discount Service Charge (a) \$/Bill	General Service Charge \$/Bill	Discount Service Charge (a) \$/Bill	General Service Charge \$/Bill	Discount Service Charge (a) \$/Bill	General Service Charge \$/Bill	Discount Service Charge (a) \$/Bill		atb increase =	atb increase =	atb increase =	atb increase =				
5/8	R	8.22	6.17	8.84	6.63	#N/A	#N/A	#N/A	#N/A	5/8	5.17	6.08	5.17	6.31	5.17	#N/A	5.17	#N/A
3/4	Z	10.52	7.89	11.36	8.52	#N/A	#N/A	#N/A	#N/A	3/4	5.70	7.06	5.70	7.35	5.70	#N/A	5.70	#N/A
1	Q	15.47	11.60	16.77	12.58	#N/A	#N/A	#N/A	#N/A	1	7.19	9.42	7.19	9.82	7.19	#N/A	7.19	#N/A
1-1/4	Y	21.80	16.35	23.70	17.78	#N/A	#N/A	#N/A	#N/A	1-1/4	9.00	12.38	9.00	12.91	9.00	#N/A	9.00	#N/A
1-1/2	P	27.30	20.48	29.74	22.31	#N/A	#N/A	#N/A	#N/A	1-1/2	10.29	14.73	10.29	15.37	10.29	#N/A	10.29	#N/A
2	X	42.16	31.62	45.98	34.49	#N/A	#N/A	#N/A	#N/A	2	14.75	21.85	14.75	22.79	14.75	#N/A	14.75	#N/A
3	O	76.09	57.07	83.12	62.34	#N/A	#N/A	#N/A	#N/A	3	24.33	37.62	24.33	39.26	24.33	#N/A	24.33	#N/A
4	W	129.24	96.93	141.07	105.80	#N/A	#N/A	#N/A	#N/A	4	43.28	65.44	43.28	68.29	43.28	#N/A	43.28	#N/A
6	N	254.85	191.14	278.34	208.76	#N/A	#N/A	#N/A	#N/A	6	82.46	126.77	82.46	132.31	82.46	#N/A	82.46	#N/A
8	V	403.41	302.56	440.78	330.59	#N/A	#N/A	#N/A	#N/A	8	127.03	197.89	127.03	206.57	127.03	#N/A	127.03	#N/A
10	E	582.16	436.62	636.00	477.00	#N/A	#N/A	#N/A	#N/A	10	185.16	287.04	185.16	299.62	185.16	#N/A	185.16	#N/A
12	T	1,059.17	794.38	1,158.44	868.83	#N/A	#N/A	#N/A	#N/A	12	313.27	503.58	313.27	525.79	313.27	#N/A	313.27	#N/A
14	H	0.00	0.00	0.00	0.00	0.00	0.00	#N/A	#N/A	14				#N/A		#N/A		#N/A
										Monthly Water Usage								
Monthly Water Usage		Charge Per Mcf	Charge Per Mcf	Charge Per Mcf	Charge Per Mcf	Charge Per Mcf	Charge Per Mcf	Charge Per Mcf	Charge Per Mcf	First 2 Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf
General Service										Next 98 Mcf	64.32	72.45	64.32	74.79	64.32	#N/A	64.32	#N/A
Quantity Charge		47.39	35.54	50.66	38.00	#N/A	#N/A	#N/A	#N/A	Next 1,900 Mcf	57.88	64.76	57.88	70.28	57.88	#N/A	57.88	#N/A
										Over 2,000 Mcf	44.84	50.16	44.84	54.97	44.84	#N/A	44.84	#N/A
Wastewater Surcharge		Charge \$/lb		Charge \$/lb		Charge \$/lb		Charge \$/lb			43.62	50.16	43.62	54.97	43.62	#N/A	43.62	#N/A
BOD in excess of 250 mg/l		0.514		0.537		#N/A		#N/A										
SS in excess of 350 mg/l		0.535		0.555		#N/A		#N/A										
Monthly Stormwater Charge																		
SWMS Charge		19.32		21.27		0.00		#N/A										
Billing & Collection		2.06		2.22		0.00		#N/A										

(a) Discount rate applies to Senior Citizens and Charities.

NOT IN USE

**Comparison of Typical Residential Water and Wastewater Bills
Under Existing and Proposed Rates**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				
Meter Size Inches	Monthly Use Mcf	Existing Charge				2026 Charges				Increase %	Water % Change	Sewer % Change	Stormwater % Change
		Water \$	Sewer \$	Stormwater \$	Total \$	Water \$	Sewer \$	Stormwater \$	Total \$				
	LagRate-26	LagRate-26	LagRate-2			LagRate-31	LagRate-31						
5/8	0.0	5.17	7.64	20.41	33.22	6.08	8.22	21.38	35.68	7.4	17.60%	7.59%	4.75%
5/8	0.2	18.03	15.86	20.41	54.31	20.57	17.70	21.38	59.65	9.8	14.06%	11.57%	4.75%
5/8	0.3	24.47	19.97	20.41	64.85	27.82	22.44	21.38	71.63	10.5	13.69%	12.34%	4.75%
5/8	0.4	30.90	24.08	20.41	75.39	35.06	27.18	21.38	83.62	10.9	13.47%	12.84%	4.75%
5/8	0.5	37.33	28.20	20.41	85.94	42.31	31.92	21.38	95.60	11.2	13.33%	13.19%	4.75%
5/8	0.6	43.76	32.31	20.41	96.48	49.55	36.65	21.38	107.58	11.5	13.23%	13.46%	4.75%
5/8	0.7	50.19	36.42	20.41	107.02	56.80	41.39	21.38	119.57	11.7	13.15%	13.66%	4.75%
5/8	0.8	56.63	40.53	20.41	117.56	64.04	46.13	21.38	131.55	11.9	13.09%	13.83%	4.75%
5/8	1.7	114.51	77.53	20.41	212.45	129.25	88.78	21.38	239.41	12.7	12.86%	14.52%	4.75%
5/8	2.7	174.33	118.64	20.41	313.37	196.31	136.17	21.38	353.87	12.9	12.61%	14.78%	4.75%
5/8	3.3	209.05	143.30	20.41	372.77	235.17	164.61	21.38	421.16	13.0	12.49%	14.87%	4.75%

NOT IN USE

**Comparison of Typical Water and Wastewater Bills
Under Existing and Proposed Rates**

(1)	(2)	(3)				(4)	(5)				(6)	(7)	(8)	(9)	Water	Sewer	Stormwater
Meter Size	Monthly Use Mcf	Existing Charge				Total	2027 Charges				Total	Increase %	% Change	% Change	% Change		
Inches		Water	Sewer	Stormwater	Total	Water	Sewer	Stormwater	Total								
		\$	\$	\$	\$	\$	\$	\$	\$								
5/8	LagRate-26 0.0	LagRate-26 5.17	LagRate-2 7.64	20.41	33.22	LagRate-31 6.31	LagRate-31 8.84	23.49	38.64	16.3	22.05%	15.71%	15.09%				
5/8	0.2	18.03	15.86	20.41	54.31	21.27	18.97	23.49	63.73	17.4	17.93%	19.61%	15.09%				
5/8	0.3	24.47	19.97	20.41	64.85	28.75	24.04	23.49	76.28	17.6	17.50%	20.35%	15.09%				
5/8	0.4	30.90	24.08	20.41	75.39	36.23	29.10	23.49	88.82	17.8	17.24%	20.84%	15.09%				
5/8	0.5	37.33	28.20	20.41	85.94	43.71	34.17	23.49	101.37	18.0	17.08%	21.19%	15.09%				
5/8	0.6	43.76	32.31	20.41	96.48	51.18	39.24	23.49	113.91	18.1	16.96%	21.45%	15.09%				
5/8	0.7	50.19	36.42	20.41	107.02	58.66	44.30	23.49	126.46	18.2	16.87%	21.65%	15.09%				
5/8	0.8	56.63	40.53	20.41	117.56	66.14	49.37	23.49	139.00	18.2	16.81%	21.81%	15.09%				
5/8	1.7	114.51	77.53	20.41	212.45	133.45	94.96	23.49	251.91	18.6	16.54%	22.49%	15.09%				
5/8	2.7	174.33	118.64	20.41	313.37	205.09	145.62	23.49	374.20	19.4	17.65%	22.75%	15.09%				
5/8	3.3	209.05	143.30	20.41	372.77	247.25	176.02	23.49	446.76	19.9	18.27%	22.83%	15.09%				

NOT IN USE

**Comparison of Typical Residential Water and Wastewater Bills
Under Existing and Proposed Rates**

(1) Meter Size Inches	(2) Monthly Use Mcf	(3)-(6) Existing Charge				(7)-(10) 2028 Charges				(11) Increase %	Water % Change	Sewer % Change	Stormwater % Change	
		Water	Sewer	Stormwater	Total	Water	Sewer	Stormwater	Total					
		\$	\$	\$	\$	\$	\$	\$	\$					
5/8	LagRate-26 0.0	LagRate-26 5.17	LagRate-2 7.64	20.41	33.22	LagRate-31 #N/A	LagRate-31 #N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	0.2	18.03	15.86	20.41	54.31	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	0.3	24.47	19.97	20.41	64.85	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	0.4	30.90	24.08	20.41	75.39	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	0.5	37.33	28.20	20.41	85.94	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	0.6	43.76	32.31	20.41	96.48	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	0.7	50.19	36.42	20.41	107.02	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	0.8	56.63	40.53	20.41	117.56	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	1.7	114.51	77.53	20.41	212.45	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	2.7	174.33	118.64	20.41	313.37	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%
5/8	3.3	209.05	143.30	20.41	372.77	#N/A	#N/A	0.00	#N/A	#N/A	#N/A	#N/A	#N/A	-100.00%

NOT IN USE

**Comparison of Typical Water and Wastewater Bills
Under Existing and Proposed Rates**

(1)	(2)	(3) Existing Charge				(8) 2029 Charges				(11)			
Meter Size Inches	Monthly Use Mcf	Water \$	Sewer \$	Stormwater \$	Total \$	Water \$	Sewer \$	Stormwater \$	Total \$	Increase %	Water % Change	Sewer % Change	Stormwater % Change
	LagRate-26	LagRate-26	LagRate-2			LagRate-31	LagRate-31						
5/8	0.0	5.17	7.64	20.41	33.22	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	0.2	18.03	15.86	20.41	54.31	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	0.3	24.47	19.97	20.41	64.85	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	0.4	30.90	24.08	20.41	75.39	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	0.5	37.33	28.20	20.41	85.94	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	0.6	43.76	32.31	20.41	96.48	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	0.7	50.19	36.42	20.41	107.02	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	0.8	56.63	40.53	20.41	117.56	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	1.7	114.51	77.53	20.41	212.45	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	2.7	174.33	118.64	20.41	313.37	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
5/8	3.3	209.05	143.30	20.41	372.77	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

NOT IN USE

**Comparison of Typical Residential Combined Water and Wastewater Bills
 Under Existing and Proposed Rates**

(1) Meter Size Inches	(2) Monthly Use Mcf	(3) Existing Rates \$	(4) FY 2026		(5) FY 2027		(6) FY 2028		(7) FY 2029	
			Proposed Rates \$	Percent Proposed of Existing %	Proposed Rates \$	Percent Proposed of Existing %	Proposed Rates \$	Percent Proposed of Existing %	Proposed Rates \$	Percent Proposed of Existing %
	LagRate-26	LagRate-32	LagRate-32		LagRate-33		LagRate-34		LagRate-34	
5/8	0.0	33.22	35.68	7.4	38.64	16.3	#N/A	#N/A	#N/A	#N/A
5/8	0.2	54.31	59.65	9.8	63.73	17.3	#N/A	#N/A	#N/A	#N/A
5/8	0.3	64.85	71.63	10.5	76.28	17.6	#N/A	#N/A	#N/A	#N/A
5/8	0.4	75.39	83.62	10.9	88.82	17.8	#N/A	#N/A	#N/A	#N/A
5/8	0.5	85.94	95.60	11.2	101.37	18.0	#N/A	#N/A	#N/A	#N/A
5/8	0.6	96.48	107.58	11.5	113.91	18.1	#N/A	#N/A	#N/A	#N/A
5/8	0.7	107.02	119.57	11.7	126.46	18.2	#N/A	#N/A	#N/A	#N/A
5/8	0.8	117.56	131.55	11.9	139.00	18.2	#N/A	#N/A	#N/A	#N/A
5/8	1.7	212.45	239.41	12.7	251.91	18.6	#N/A	#N/A	#N/A	#N/A
5/8	2.7	313.37	353.87	12.9	374.20	19.4	#N/A	#N/A	#N/A	#N/A
5/8	3.3	372.77	421.16	13.0	446.76	19.8	#N/A	#N/A	#N/A	#N/A

NOT IN USE

0

Comparison of Typical Combined Water and Wastewater Bills
 Under Existing and Proposed Rates

(1)	(2)	(3)	FY 2026		FY 2027		FY 2028		FY 2029	
			Proposed Rates	Percent of Existing	Proposed Rates	Percent of Proposed FY 2026	Proposed Rates	Percent of Proposed of FY 2027	Proposed Rates	Percent of Proposed of FY 2028
Meter Size Inches	Monthly Use Mcf	Existing Rates \$	Proposed Rates \$	Percent of Existing %	Proposed Rates \$	Percent of Proposed FY 2026 %	Proposed Rates \$	Percent of Proposed of FY 2027 %	Proposed Rates \$	Percent of Proposed of FY 2028 %
	<u>LagRate-26</u>	<u>LagRate-32</u>	<u>LagRate-32</u>		<u>LagRate-33</u>		<u>LagRate-34</u>		<u>LagRate-34</u>	
5/8	0.0	33.22	35.68	7.4	38.64	8.3	#N/A	#N/A	#N/A	#N/A
5/8	0.2	54.31	59.65	9.8	63.73	6.8	#N/A	#N/A	#N/A	#N/A
5/8	0.3	64.85	71.63	10.5	76.28	6.5	#N/A	#N/A	#N/A	#N/A
5/8	0.4	75.39	83.62	10.9	88.82	6.2	#N/A	#N/A	#N/A	#N/A
5/8	0.5	85.94	95.60	11.2	101.37	6.0	#N/A	#N/A	#N/A	#N/A
5/8	0.6	96.48	107.58	11.5	113.91	5.9	#N/A	#N/A	#N/A	#N/A
5/8	0.7	107.02	119.57	11.7	126.46	5.8	#N/A	#N/A	#N/A	#N/A
5/8	0.8	117.56	131.55	11.9	139.00	5.7	#N/A	#N/A	#N/A	#N/A
5/8	1.7	212.45	239.41	12.7	251.91	5.2	#N/A	#N/A	#N/A	#N/A
5/8	2.7	313.37	353.87	12.9	374.20	5.7	#N/A	#N/A	#N/A	#N/A
5/8	2.7	372.77	421.16	13.0	446.76	6.1	#N/A	#N/A	0.00	#N/A

NOT IN USE

This page uses FY 2026 billing data times COS rates.

Meter Size inches	Meter Code	Residential (a)(b)		Commercial		Industrial		Public Utilities		Senior Citizens (b)		Housing Authority (b)		"N" Charities (b)		"6 Cent" Charities (b)	
		Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$
		LagRate-6 x rates								LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates	
5/8	R	41,744,821		2,790,151		48,540		8,797		1,642,202		473,138		49,925		382	
3/4	Z	8,367		1,151		0		0		0		0		0		0	
1	Q	1,746,428		637,198		42,374		7,963		1,541		5,253		29,462		2,631	
1-1/4	Y	0		0		0		0		0		0		0		0	
1-1/2	P	358,923		508,134		26,221		5,547		0		57,114		24,073		1,689	
2	X	337,859		1,114,296		57,990		15,991		0		49,873		66,370		4,891	
3	O	134,790		841,801		55,939		19,584		0		30,837		113,800		20,596	
4	W	79,429		868,885		24,520		14,006		0		36,806		254,320		27,985	
6	N	36,854		610,367		21,153		17,261		0		33,497		50,150		31,534	
8	V	14,584		240,316		0		10,929		0		22,093		12,701		9,359	
10	E	7,015		127,396		0		0		0		0		0		9,004	
12	T	0		0		0		0		0		0		0		0	
14	H	0		0		0		0		0		0		0		0	
		44,469,071	136,212,698	7,739,695	80,525,088	276,736	3,464,304	100,080	679,004	1,643,743	4,300,020	708,611	6,272,391	600,802	5,036,978	108,071	4,029,845

Meter Size inches	Meter Code	Hand Billed		xxxxxxx		Fire Meters (b)		Scheduled (Flat Rate) (b)		xxxxxxxxx		Sewer Only		Sewer Only Ground Water		Total Sewer Only	
		Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$	Service Charge Billings \$	Volume Charge Billings \$
		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates	
5/8	R	1,516		0		0		493		0							
3/4	Z	0		0		0		0		0							
1	Q	1,343		0		0		0		0							
1-1/4	Y	0		0		0		0		0							
1-1/2	P	2,666		0		0		0		0							
2	X	13,722		0		0		0		0		Volume charge only				Volume charge only	
3	O	49,531		0		0		0		0							
4	W	84,130		0		0		0		0							
6	N	69,124		0		0		0		0							
8	V	26,260		0		0		0		0							
10	E	25,264		0		0		0		0							
12	T	0		0		0		0		0							
14	H	0		0		0		0		0							
		273,556	10,915,102	0	0	0	66,014	493	758	0	0	0	3,069,213	0	3,345,086	0	6,414,300

(a) Excludes Senior Citizens
 (b) Excludes Water Only and Wastewater Only.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Service Charge	Volume Charge	Total	Bill Tab Factors	100% of (1) * (4)	LagRate-13 11.5/12 of (2) * (4)	Total Billings	FY 2026 Receipts of FY 2026 Billing	1/2 Mo Vol Chrg @ Exst Rates Basis of Proration	Proration	Prior Year Receipts Basis of Proration	Proration	FY 2026 Receipts	FY 2026 Adjusted COS	Percent Receipts of Adjusted COS
	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	%
Residential Excl. Sen. Cit.	44,469,071	136,212,698	180,681,769	LagRate-12 100.00%	44,469,071	130,537,169	175,006,240	84.0% * (7)	LagRate-7 123,308,483	4,199,511	LagRate-7a 159,505,314	20,278,261	(8)+(10)+(12) 171,500,514	LagRate-22 170,199,179	102.5%
Commercial	7,739,695	80,525,088	88,264,783	100.00%	7,739,695	77,169,876	84,909,571	71,332,531	2,372,287	69,656,488	2,372,287	77,078,060	9,799,103	83,001,226	104.5%
Industrial	276,736	3,464,304	3,741,040	100.00%	276,736	3,319,958	3,596,694	3,021,583	3,180,557	108,320	3,263,781	414,932	3,544,834	3,514,476	100.9%
Public Utilities	100,080	679,004	779,084	100.00%	100,080	650,712	750,792	630,740	544,021	18,528	682,627	86,784	736,052	731,623	40773.9%
Senior Citizens	1,643,743	4,300,020	5,943,763	100.01%	1,643,838	4,121,090	5,764,928	4,843,116	3,802,406	129,498	5,256,985	668,332	5,640,946	5,589,583	291.3%
Housing Authority	708,611	6,272,391	6,981,002	100.00%	708,611	6,011,041	6,719,652	5,645,180	5,425,197	184,766	6,101,301	775,672	6,605,617	6,549,606	149.4%
Charities & Schools	600,802	5,036,978	5,637,779	100.01%	600,843	4,827,431	5,428,273	4,560,292	3,749,810	127,707	4,931,737	626,983	5,314,982	5,289,787	5871.6%
Hospitals & Universities	108,071	4,029,845	4,137,916	100.01%	108,078	3,862,197	3,970,275	3,335,428	3,034,270	103,338	3,597,240	457,325	3,896,091	3,879,518	7770.8%
Hand Billed	273,556	10,915,102	11,188,658	100.01%	273,578	10,461,121	10,734,699	9,018,221	11,497,324	391,564	9,724,774	1,236,332	10,646,116	10,480,542	175.1%
xxxxxxx	0	0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0
Fire Meters	0	66,014	66,014	100.00%	0	63,264	63,264	53,148	15,568	530	57,266	7,280	60,958	62,842	485884.2%
Scheduled	493	758	1,251	100.00%	493	727	1,220	1,025	925	32	1,116	142	1,198	870	137.8%
yyyyyyyy	0	0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0
Sewer Only	0	3,069,213	3,069,213	101.23%	0	2,977,495	2,977,495	2,501,394	2,858,444	97,350	2,695,226	342,650	2,941,394	2,905,521	101.2%
Groundwater	0	3,345,086	3,345,086	100.00%	0	3,205,708	3,205,708	2,693,115	3,041,068	103,569	3,033,725	385,684	3,182,369	3,236,317	98.3%
Subtotal	55,920,858	257,916,501	313,837,360		55,921,022	247,207,788	303,128,811	254,658,514	230,114,561	7,837,000	275,929,153	35,079,479	297,574,993	295,441,088	100.7%
Surcharge (COS)	8,084,958	0	8,084,958	100.0%	8,084,958	8,084,958	8,084,958	6,792,173		LagRate-22=>	7,162,000	910,521	7,702,694	8,225,119	93.6%
Total	64,005,816	257,916,501	321,922,318		64,005,980	247,207,788	311,213,769	261,450,687			283,091,153	35,990,000	305,277,687	303,666,207	100.5%

Receipts	
Current Yr Receipts:	\$
84.01% of Subtotal less yyyyyyyyyy	254,658,514
Plus 100% of yyyyyyyyyy	0
Plus 84.01% of Surcharge	6,792,173
Plus 1/2 Mo Vol @ Existing Rates	LagRate-13 7,837,000
Prior Yr Receipts:	
1st Prior Year	LagRate-13 30,207,000
2nd Prior Year	LagRate-13 5,783,000
Total Receipts	305,277,687
	vs LagRate-24=> 303,666,207
	100.5%
difference	(1,611,480)

File: SCOS25 26 ver1.xls Philadelphia Water Department (PWD) CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE Test Year 2026 Budget Yr 2025 Ver. 1a
 SSERVCHGS - 2026 Components of Sewer Service Charges P.N. 135647.0100 February 24, 2024; February 24, 2025 8:55 p.m. LagRate-40

	Collection System Stormwater Costs Equiv. Meters	Customer Costs		Industrial Waste Costs Equiv. Meters	Stormwater I/I Costs Equiv. Meters	Sanitary I/I Costs Equiv. Meters	Stormwater Direct Equiv. Meters	Total Cost \$	Reference	Rounding Factor	LA/GA Stormwater	Other Stormwater	Sanitary
		Meter Costs Equiv. Meters	Billing Costs Sanitary Equiv. Bills										
5/8 Inch Metc	0.0000	0.6790	3.4562	0.5465		3.1403		7.8220	Servchg-2 LagRate-14	(0.0017)			
2026 COS Service Charge													
Lag + Rounding Factor	1.0493	1.0493	1.0493	1.0493		1.0493		1.0493					
2026 Adjusted COS Service Charge	0.0000	0.7125	3.6266	0.5734		3.2951		8.2076					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	0.7125	3.6266	0.5734		3.2951		8.2076					
Total Service Charge Rounded	0.00	0.71	3.63	0.57		3.30		8.22	LagRate-31	(0.01)	0.00	0.00	8.21
Times (100%-25%) Charities Discount	0.00	0.53	2.72	0.43		2.48		6.17	LagRate-31				
3/4 Inch Metc	0.0000	1.0185	3.4562	0.8198		4.7105		10.0050	Servchg-2 LagRate-14	0.0004			
2026 COS Service Charge													
Lag + Rounding Factor	1.0514	1.0514	1.0514	1.0514		1.0514		1.0514					
2026 Adjusted COS Service Charge	0.0000	1.0709	3.6338	0.8619		4.9526		10.5192					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	1.0709	3.6338	0.8619		4.9526		10.5192					
Total Service Charge Rounded	0.00	1.07	3.63	0.86		4.95		10.52	LagRate-31	(0.01)	0.00	0.00	10.51
Times (100%-25%) Charities Discount	0.00	0.80	2.72	0.65		3.71		7.89	LagRate-31				
1 Inch Meter:	0.0000	1.6975	3.8018	1.3663		7.8508		14.7164	Servchg-2 LagRate-14	0.0000			
2026 COS Service Charge													
Lag + Rounding Factor	1.0510	1.0510	1.0510	1.0510		1.0510		1.0510					
2026 Adjusted COS Service Charge	0.0000	1.7841	3.9957	1.4360		8.2512		15.4670					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	1.7841	3.9957	1.4360		8.2512		15.4670					
Total Service Charge Rounded	0.00	1.78	4.00	1.44		8.25		15.47	LagRate-31	0.00	0.00	0.00	15.47
Times (100%-25%) Charities Discount	0.00	1.34	3.00	1.08		6.19		11.60	LagRate-31				
1-1/4 Inch Mc	0.0000	2.5802	4.1474	2.0767		11.9331		20.7374	Servchg-2 LagRate-14	0.0002			
2026 COS Service Charge													
Lag + Rounding Factor	1.0512	1.0512	1.0512	1.0512		1.0512		1.0512					
2026 Adjusted COS Service Charge	0.0000	2.7123	4.3597	2.1830		12.5441		21.7991					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	2.7123	4.3597	2.1830		12.5441		21.7991					
Total Service Charge Rounded	0.00	2.71	4.36	2.18		12.54		21.80	LagRate-31	(0.01)	0.00	0.00	21.79
Times (100%-25%) Charities Discount	0.00	2.03	3.27	1.64		9.41		16.35	LagRate-31				
1-1/2 Inch Mc	0.0000	3.3950	4.1474	2.7325		15.7015		25.9764	Servchg-2 LagRate-14	0.0004			
2026 COS Service Charge													
Lag + Rounding Factor	1.0514	1.0514	1.0514	1.0514		1.0514		1.0514					
2026 Adjusted COS Service Charge	0.0000	3.5694	4.3605	2.8729		16.5082		27.3110					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	3.5694	4.3605	2.8729		16.5082		27.3110					
Total Service Charge Rounded	0.00	3.57	4.36	2.87		16.51		27.30	LagRate-31	0.01	0.00	0.00	27.31
Times (100%-25%) Charities Discount	0.00	2.68	3.27	2.15		12.38		20.48	LagRate-31				
2 Inch Meter:	0.0000	5.4320	5.1843	4.3720		25.1224		40.1107	Servchg-2 LagRate-14	0.0000			
2026 COS Service Charge													
Lag + Rounding Factor	1.0510	1.0510	1.0510	1.0510		1.0510		1.0510					
2026 Adjusted COS Service Charge	0.0000	5.7090	5.4487	4.5950		26.4036		42.1563					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	5.7090	5.4487	4.5950		26.4036		42.1563					
Total Service Charge Rounded	0.00	5.71	5.45	4.60		26.40		42.16	LagRate-31	0.00	0.00	0.00	42.16
Times (100%-25%) Charities Discount	0.00	4.28	4.09	3.45		19.80		31.62	LagRate-31				
3 Inch Meter:	0.0000	10.1850	6.9124	8.1975		47.1045		72.3994	Servchg-2 LagRate-14	(0.0001)			
2026 COS Service Charge													
Lag + Rounding Factor	1.0509	1.0509	1.0509	1.0509		1.0509		1.0509					
2026 Adjusted COS Service Charge	0.0000	10.7031	7.2640	8.6145		49.5007		76.0823					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	10.7031	7.2640	8.6145		49.5007		76.0823					
Total Service Charge Rounded	0.00	10.70	7.26	8.61		49.50		76.09	LagRate-31	(0.02)	0.00	0.00	76.07
Times (100%-25%) Charities Discount	0.00	8.03	5.45	6.46		37.13		57.07	LagRate-31				
4 Inch Meter:	0.0000	16.9750	13.8248	13.6625		78.5075		122.9698	Servchg-2 LagRate-14	0.0001			
2026 COS Service Charge													
Lag + Rounding Factor	1.0511	1.0511	1.0511	1.0511		1.0511		1.0511					
2026 Adjusted COS Service Charge	0.0000	17.8424	14.5312	14.3607		82.5192		129.2535					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	17.8424	14.5312	14.3607		82.5192		129.2535					
Total Service Charge Rounded	0.00	17.84	14.53	14.36		82.52		129.24	LagRate-31	0.01	0.00	0.00	129.25
Times (100%-25%) Charities Discount	0.00	13.38	10.90	10.77		61.89		96.93	LagRate-31				
6 Inch Meter:	0.0000	33.9500	24.1934	27.3250		157.0150		242.4834	Servchg-2 LagRate-14	0.0000			
2026 COS Service Charge													
Lag + Rounding Factor	1.0510	1.0510	1.0510	1.0510		1.0510		1.0510					
2026 Adjusted COS Service Charge	0.0000	35.6821	25.4277	28.7191		165.0259		254.8548					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	35.6821	25.4277	28.7191		165.0259		254.8548					
Total Service Charge Rounded	0.00	35.68	25.43	28.72		165.03		254.85	LagRate-31	0.01	0.00	0.00	254.86
Times (100%-25%) Charities Discount	0.00	26.76	19.07	21.54		123.77		191.14	LagRate-31				
8 Inch Meter:	0.0000	54.3200	34.5620	43.7200		251.2240		383.8260	Servchg-2 LagRate-14	0.0000			
2026 COS Service Charge													
Lag + Rounding Factor	1.0510	1.0510	1.0510	1.0510		1.0510		1.0510					
2026 Adjusted COS Service Charge	0.0000	57.0905	36.3248	45.9499		264.0372		403.4024					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	57.0905	36.3248	45.9499		264.0372		403.4024					
Total Service Charge Rounded	0.00	57.09	36.32	45.95		264.04		403.41	LagRate-31	(0.01)	0.00	0.00	403.40
Times (100%-25%) Charities Discount	0.00	42.82	27.24	34.46		198.03		302.56	LagRate-31				
10 Inch Meter	0.0000	78.0850	51.8430	62.8475		361.1345		553.9100	Servchg-2 LagRate-14	0.0000			
2026 COS Service Charge													
Lag + Rounding Factor	1.0510	1.0510	1.0510	1.0510		1.0510		1.0510					
2026 Adjusted COS Service Charge	0.0000	82.0681	54.4875	66.0534		379.5560		582.1650					
Proration of Transition Rate Adjustment	N/A					N/A		N/A					
Total Service Charge	0.0000	82.0681	54.4875	66.0534		379.5560		582.1650					
Total Service Charge Rounded	0.00	82.07	54.49	66.05		379.56		582.16	LagRate-31	0.01	0.00	0.00	582.17
Times (100%-25%) Charities Discount	0.00	61.55	40.87	49.54		284.67		436.62	LagRate-31				
12 Inch Meter	0.0000	145.9850	69.1240	117.4975		675.1645		1,007.7710	Servchg-2 LagRate-14	0.0000			
2026 COS Service Charge													
Lag + Rounding Factor	1.0510	1.0510	1.0510	1.0510		1.0510		1.0510					

2026 Adjusted COS Service Charge	0.0000	153.4302	72.6493	123.4899	709.5979	1,059.1673				
Proration of Transition Rate Adjustment	N/A				N/A	N/A				
Total Service Charge	0.0000	153.4302	72.6493	123.4899	709.5979	1,059.1673				
Total Service Charge Rounded	0.00	153.43	72.65	123.49	709.60	1,059.17	LagRate-31	0.00	0.00	1,059.17
Times (100%-25%) Charities Discount	0.00	115.07	54.49	92.62	532.20	794.38	LagRate-31			
14 Inch Meter 2026 COS Service Charge	0.0000	152.7750	79.4926	122.9625	706.5675	1,061.7976	Servchge-2			
Lag + Rounding Factor	1.0510	1.0510	1.0510	1.0510	1.0510	1.0510	LagRate-14	0.0000		
2026 Adjusted COS Service Charge	0.0000	160.5665	83.5467	129.2336	742.6024	1,115.9492				
Proration of Transition Rate Adjustment	N/A				N/A	N/A				
Total Service Charge	0.0000	160.5665	83.5467	129.2336	742.6024	1,115.9492				
Total Service Charge Rounded	0.00	160.57	83.55	129.23	742.60	0.00	LagRate-31	0.00	0.00	1,115.95
Times (100%-25%) Charities Discount	0.00	120.43	62.66	96.92	556.95	0.00	LagRate-31			

File: SCOS25_26 ver1.xls XXXXXX - PAGE NOT IN USE	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025; February 24, 2025 8:55 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a LagRate-41
File: SCOS25_26 ver1.xls XXXXXX - PAGE NOT IN USE	Philadelphia Water Department (PWD) P.N. 135647.0100	CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE February 24, 2025; February 24, 2025 8:55 p.m.	Test Year	2026	Budget Yr	2025	Ver. 1a LagRate-42

Rate Components of Regular Sewer Service Charges

	Collection System	Customer Costs				Industrial Waste Costs	Stormwater I/I Costs	Sanitary I/I Costs	Warranty Costs	Total Cost \$	Reference	IA/GA Stormwater	Billing & Collecting Stormwater	Sanitary Sewer
		Meter Costs	Billing Costs		Stormwater Costs									
			Sanitary	Stormwater										
	Equiv. Meters	Equiv. Bills	Equiv. Bills	Equiv. Meters										
FY 2026 Service Charges														
Regular Sewer Service Charges Detail														
5/8 Inch Meter:	0.7100	3.6300		0.5700		3.3000	0.0000		8.2100	LagRate-40			8.2100	
3/4 Inch Meter:	1.0700	3.6300		0.8600		4.9500	0.0000		10.5100	LagRate-40			10.5100	
1 Inch Meter:	1.7800	4.0000		1.4400		8.2500	0.0000		15.4700	LagRate-40			15.4700	
1-1/4 Inch Meter:	2.7100	4.3600		2.1800		12.5400	0.0000		21.7900	LagRate-40			21.7900	
1-1/2 Inch Meter:	3.5700	4.3600		2.8700		16.5100	0.0000		27.3100	LagRate-40			27.3100	
2 Inch Meter:	5.7100	5.4500		4.6000		26.4000	0.0000		42.1600	LagRate-40			42.1600	
3 Inch Meter:	10.7000	7.2600		8.6100		49.5000	0.0000		76.0700	LagRate-40			76.0700	
4 Inch Meter:	17.8400	14.5300		14.3600		82.5200	0.0000		129.2500	LagRate-40			129.2500	
6 Inch Meter:	35.6800	25.4300		28.7200		165.0300	0.0000		254.8600	LagRate-40			254.8600	
8 Inch Meter:	57.0900	36.3200		45.9500		264.0400	0.0000		403.4000	LagRate-40			403.4000	
10 Inch Meter:	82.0700	54.4900		66.0500		379.5600	0.0000		582.1700	LagRate-40			582.1700	
12 Inch Meter:	153.4300	72.6500		123.4900		709.6000	0.0000		1,059.1700	LagRate-40			1,059.1700	

Rate Components of Discount Sewer Service Charges

Collection System	Customer Costs						Total Cost \$	Reference	IA/GA Stormwater	Billing & Collecting Stormwater	Wastewater	
	Stormwater Costs Equiv. Meters	Billing Costs		Industrial Waste Costs Equiv. Meters	Stormwater I/I Costs Equiv. Meters	Sanitary I/I Costs Equiv. Meters						Warranty Costs Equiv. Service
		Sanitary Equiv. Bills	Stormwater Equiv. Bills									
FY 2026 Service Charges												
Discount Sewer Service Charges Detail												
5/8 Inch Meter:	0.53	2.72	0.43		2.48	0.00	6.16	LagRate-40			6.16	
3/4 Inch Meter:	0.80	2.72	0.65		3.71	0.00	7.88	LagRate-40			7.88	
1 Inch Meter:	1.34	3.00	1.08		6.19	0.00	11.61	LagRate-40			11.61	
1-1/4 Inch Meter:	2.03	3.27	1.64		9.41	0.00	16.35	LagRate-40			16.35	
1-1/2 Inch Meter:	2.68	3.27	2.15		12.38	0.00	20.48	LagRate-40			20.48	
2 Inch Meter:	4.28	4.09	3.45		19.80	0.00	31.62	LagRate-40			31.62	
3 Inch Meter:	8.03	5.45	6.46		37.13	0.00	57.07	LagRate-40			57.07	
4 Inch Meter:	13.38	10.90	10.77		61.89	0.00	96.94	LagRate-40			96.94	
6 Inch Meter:	26.76	19.07	21.54		123.77	0.00	191.14	LagRate-40			191.14	
8 Inch Meter:	42.82	27.24	34.46		198.03	0.00	302.55	LagRate-40			302.55	
10 Inch Meter:	61.55	40.87	49.54		284.67	0.00	436.63	LagRate-40			436.63	
12 Inch Meter:	115.07	54.49	92.62		532.20	0.00	794.38	LagRate-40			794.38	

SCOS25_26.XLS

SWLAGRATE

The "SW LagRate" worksheet calculated projected billings and revenues under proposed stormwater rates.

<u>Range</u>	<u>Page Number</u>	<u>Description</u>
SW LagRate - 1		PROJECTED BILLABLE PARCELS
SW LagRate - 2		PROJECTED BILLABLE ACCOUNTS
SW LagRate - 3		PROJECTED BILLABLE IMPERVIOUS AREA (1000 sq ft)
SW LagRate - 4		PROJECTED BILLABLE GROSS AREA (1000 sq ft)
SW LagRate - 5		PROJECTED BILLINGS UNDER COS RATES
SW LagRate - 6		PROPOSED RATES (ADJUSTED FOR DISCOUNT RECOVERY AND LAG FACTOR)
SW LagRate - 7		PROJECTED BILLINGS UNDER PROPOSED RATES
SW LagRate - 8		STORMWATER REVENUES UNDER PROPOSED RATES-TEST YEAR 2026

PROJECTED BILLABLE PARCELS **SW LagRate - 1**

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discount						
Water & Sewer	430,907	430,907	430,907	430,907	430,907	430,907
SW Only	8,046	8,046	8,046	8,046	8,046	8,046
Discount Non-PHA						
Water & Sewer	21,922	21,922	21,922	21,922	21,922	21,922
SW Only	19	19	19	19	19	19
Discount PHA						
Water & Sewer	3,548	3,548	3,548	3,548	3,548	3,548
SW Only	150	150	150	150	150	150
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	464,592	464,592	464,592	464,592	464,592	464,592
Non-Residential						
Non-Discount						
Water & Sewer	34,282	34,282	34,281	34,281	34,281	34,281
SW Only	31,739	31,735	31,731	31,728	31,724	31,720
Discount Non-PHA						
Water & Sewer	1,179	1,179	1,178	1,178	1,177	1,177
SW Only	154	152	150	148	146	144
Discount PHA						
Water & Sewer	212	212	212	212	212	212
SW Only	955	954	954	954	953	953
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	68,521	68,514	68,507	68,500	68,493	68,486

Condominiums

Non-Discount

Water & Sewer

2,332 2,332 2,332 2,332 2,332 2,332

SW Only

39 39 39 39 39 39

Discount Non-PHA

Water & Sewer

48 48 48 48 48 48

SW Only

0 0 0 0 0 0

Discount PHA

Water & Sewer

1 1 1 1 1 1

SW Only

0 0 0 0 0 0

xxxxxxxxxx

Water & Sewer

0 0 0 0 0 0

SW Only

0 0 0 0 0 0

Subtotal

2,420 2,420 2,420 2,420 2,420 2,420

Total Billable Parcels 535,533 535,526 535,519 535,512 535,505 535,498

PROJECTED BILLABLE ACCOUNTS **SW LagRate - 2**

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discount						
Water & Sewer	433,004	433,004	433,004	433,004	433,004	433,004
SW Only	8,067	8,067	8,067	8,067	8,067	8,067
Discount Non-PHA						
Water & Sewer	21,961	21,961	21,961	21,961	21,961	21,961
SW Only	19	19	19	19	19	19
Discount PHA						
Water & Sewer	3,709	3,709	3,709	3,709	3,709	3,709
SW Only	150	150	150	150	150	150
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	466,910	466,910	466,910	466,910	466,910	466,910
Non-Residential						
Non-Discount						
Water & Sewer	41,516	41,516	41,515	41,515	41,515	41,515
SW Only	31,876	31,872	31,868	31,865	31,861	31,857
Discount Non-PHA						
Water & Sewer	1,639	1,639	1,638	1,638	1,637	1,637
SW Only	154	152	150	148	146	144
Discount PHA						
Water & Sewer	1,629	1,629	1,629	1,629	1,629	1,629
SW Only	955	954	954	954	953	953
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	77,769	77,762	77,755	77,748	77,741	77,734

Condominiums

Non-Discount

Water & Sewer

4,913 4,913 4,913 4,913 4,913 4,913

SW Only

42 42 42 42 42 42

Discount Non-PHA

Water & Sewer

626 626 626 626 626 626

SW Only

0 0 0 0 0 0

Discount PHA

Water & Sewer

0 0 0 0 0 0

SW Only

1 1 1 1 1 1

xxxxxxxxxx

Water & Sewer

0 0 0 0 0 0

SW Only

0 0 0 0 0 0

Subtotal

5,582 5,582 5,582 5,582 5,582 5,582

Total Billable Parcels 550,261 550,254 550,247 550,240 550,233 550,226

PROJECTED BILLABLE IMPERVIOUS AREA (1000 sq ft) SW LagRate - 3

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discount						
Water & Sewer	512,779	512,779	512,779	512,779	512,779	512,779
SW Only	9,575	9,575	9,575	9,575	9,575	9,575
Discount Non-PHA						
Water & Sewer	26,087	26,087	26,087	26,087	26,087	26,087
SW Only	23	23	23	23	23	23
Discount PHA						
Water & Sewer	4,222	4,222	4,222	4,222	4,222	4,222
SW Only	179	179	179	179	179	179
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	552,865	552,865	552,865	552,865	552,865	552,865
Non-Residential						
Non-Discount						
Water & Sewer	462,352	457,706	453,668	450,558	447,017	443,532
SW Only	73,216	72,619	72,115	71,753	71,325	70,906
Discount Non-PHA						
Water & Sewer	58,667	58,403	58,179	58,019	57,829	57,643
SW Only	2,395	2,377	2,363	2,352	2,340	2,328
Discount PHA						
Water & Sewer	7,237	7,235	7,234	7,233	7,232	7,230
SW Only	1,278	1,277	1,277	1,277	1,277	1,277
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	605,145	599,618	594,837	591,193	587,020	582,916

Condominiums

Non-Discount

Water & Sewer

21,274	21,063	20,884	20,757	20,605	20,457
--------	--------	--------	--------	--------	--------

SW Only

315	313	311	310	309	308
-----	-----	-----	-----	-----	-----

Discount Non-PHA

Water & Sewer

755	747	739	734	728	722
-----	-----	-----	-----	-----	-----

SW Only

0	0	0	0	0	0
---	---	---	---	---	---

Discount PHA

Water & Sewer

6	6	6	6	6	6
---	---	---	---	---	---

SW Only

0	0	0	0	0	0
---	---	---	---	---	---

xxxxxxxxxx

Water & Sewer

0	0	0	0	0	0
---	---	---	---	---	---

SW Only

0	0	0	0	0	0
---	---	---	---	---	---

Subtotal

22,350	22,128	21,941	21,807	21,648	21,492
--------	--------	--------	--------	--------	--------

Total Impervious Area

1,180,360	1,174,611	1,169,643	1,165,865	1,161,533	1,157,274
-----------	-----------	-----------	-----------	-----------	-----------

PROJECTED BILLABLE GROSS AREA (1000 sq ft)	SW LagRate - 4					
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discount						
Water & Sewer	904,904	904,904	904,904	904,903	904,903	904,903
SW Only	16,897	16,897	16,897	16,897	16,897	16,897
Discount Non-PHA						
Water & Sewer	46,036	46,036	46,036	46,036	46,036	46,036
SW Only	40	40	40	40	40	40
Discount PHA						
Water & Sewer	7,451	7,451	7,451	7,451	7,451	7,451
SW Only	315	315	315	315	315	315
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	975,643	975,643	975,642	975,642	975,642	975,641
Non-Residential						
Non-Discount						
Water & Sewer	737,939	731,120	724,842	719,387	713,549	707,762
SW Only	215,769	213,717	211,830	210,193	208,439	206,701
Discount Non-PHA						
Water & Sewer	92,714	91,999	91,339	90,764	90,149	89,539
SW Only	4,274	4,244	4,217	4,192	4,166	4,140
Discount PHA						
Water & Sewer	13,281	13,280	13,279	13,278	13,277	13,276
SW Only	3,131	3,130	3,128	3,127	3,126	3,124
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	1,067,109	1,057,490	1,048,634	1,040,940	1,032,705	1,024,541

Condominiums

Non-Discount

Water & Sewer

29,345 29,134 28,940 28,772 28,592 28,414

SW Only

462 460 457 455 453 451

Discount Non-PHA

Water & Sewer

1,314 1,300 1,286 1,275 1,262 1,250

SW Only

0 0 0 0 0 0

Discount PHA

Water & Sewer

9 9 9 9 9 9

SW Only

0 0 0 0 0 0

xxxxxxxxxx

Water & Sewer

0 0 0 0 0 0

SW Only

0 0 0 0 0 0

Subtotal

31,131 30,903 30,693 30,512 30,317 30,124

Total Gross Area

2,073,883 2,064,036 2,054,970 2,047,094 2,038,663 2,030,307

Residential Billing & Collection charge \$ 1.96 Adjusted for Discount Recovery Factor

Non Residential Billing & Collection charge \$ 2.55

Residential GA/IA charge \$18.38

Area (sq ft) 1,000

Non Residential IA charge (\$/500 sq ft) \$6.203

500

Non Residential GA charge (\$/500 sq ft) \$0.882

No. of Bills 12

Senior Citizen Discount applied to category "Residential Discount Non-PHA"

25.00%

Charities, Hospitals, Schools Discount applied to "Non-Residential Discount Non-PHA"

25.00%

PHA Discount applied to categories "Residential and Non Residential Discount PHA"

5.00%

PROJECTED BILLINGS UNDER COS RATES **SW LagRate - 5**

Stormwater Billings (Billing & Collection)	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discout						
Water & Sewer	10,184,254	10,184,254	10,184,254	10,184,254	10,184,254	10,184,254
SW Only	189,736	189,736	189,736	189,736	189,736	189,736
Discount Non-PHA						
Water & Sewer	387,392	387,392	387,392	387,392	387,392	387,392
SW Only	335	335	335	335	335	335
Discount PHA						
Water & Sewer	82,874	82,874	82,874	82,874	82,874	82,874
SW Only	3,352	3,352	3,352	3,352	3,352	3,352
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	10,847,943	10,847,943	10,847,943	10,847,943	10,847,943	10,847,943
Non-Residential						
Non-Discout						
Water & Sewer	1,270,382	1,270,374	1,270,367	1,270,359	1,270,351	1,270,344
SW Only	975,409	975,291	975,172	975,054	974,935	974,817
Discount Non-PHA						
Water & Sewer	37,625	37,612	37,599	37,586	37,573	37,561
SW Only	3,535	3,490	3,445	3,399	3,354	3,309
Discount PHA						
Water & Sewer	47,355	47,355	47,355	47,355	47,355	47,355
SW Only	27,752	27,742	27,732	27,722	27,712	27,702
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	2,362,058	2,361,864	2,361,670	2,361,475	2,361,281	2,361,087

Condominiums

Non-Discount						
Water & Sewer	150,338	150,338	150,338	150,338	150,338	150,338
SW Only	1,285	1,285	1,285	1,285	1,285	1,285
Discount Non-PHA						
Water & Sewer	14,367	14,367	14,367	14,367	14,367	14,367
SW Only	0	0	0	0	0	0
Discount PHA						
Water & Sewer	0	0	0	0	0	0
SW Only	29	29	29	29	29	29
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	166,019	166,019	166,019	166,019	166,019	166,019
Subtotal Billing & Collection Stormwater Charges	13,376,020	13,375,825	13,375,631	13,375,437	13,375,243	13,375,048
W&S	12,174,587	12,174,566	12,174,545	12,174,525	12,174,504	12,174,484
SW Only	1,201,433	1,201,259	1,201,086	1,200,912	1,200,738	1,200,564
xxxxxxxxxx	0	0	0	0	0	0
Total	13,376,020	13,375,825	13,375,631	13,375,437	13,375,243	13,375,048

Stormwater Billings (GA/IA)	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discount						
Water & Sewer	95,040,848	95,040,848	95,040,848	95,040,848	95,040,848	95,040,848
SW Only	1,774,626	1,774,626	1,774,626	1,774,626	1,774,626	1,774,626
Discount Non-PHA						
Water & Sewer	3,626,337	3,626,337	3,626,337	3,626,337	3,626,337	3,626,337
SW Only	3,143	3,143	3,143	3,143	3,143	3,143
Discount PHA						
Water & Sewer	743,420	743,420	743,420	743,420	743,420	743,420
SW Only	31,430	31,430	31,430	31,430	31,430	31,430
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	101,219,803	101,219,803	101,219,803	101,219,803	101,219,803	101,219,803
Non-Residential						
Non-Discount						
Water & Sewer	84,451,952	83,615,878	82,881,932	82,303,520	81,652,688	81,011,420
SW Only	15,467,279	15,334,940	15,219,967	15,131,443	15,030,604	14,931,392
Discount Non-PHA						
Water & Sewer	8,022,384	7,981,453	7,946,026	7,918,980	7,888,032	7,857,598
SW Only	335,220	332,829	330,764	329,196	327,396	325,627
Discount PHA						
Water & Sewer	1,290,632	1,290,354	1,290,117	1,289,944	1,289,741	1,289,542
SW Only	243,650	243,604	243,558	243,512	243,466	243,421
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	109,811,117	108,799,058	107,912,365	107,216,595	106,431,928	105,659,000

Condominiums

Non-Discount						
Water & Sewer	3,788,283	3,752,359	3,721,718	3,699,120	3,672,777	3,646,929
SW Only	56,638	56,315	56,038	55,832	55,593	55,358
Discount Non-PHA						
Water & Sewer	105,207	103,999	102,963	102,188	101,292	100,411
SW Only	0	0	0	0	0	0
Discount PHA						
Water & Sewer	1,059	1,059	1,059	1,059	1,059	1,059
SW Only	0	0	0	0	0	0
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	3,951,187	3,913,733	3,881,778	3,858,200	3,830,721	3,803,758
SubTotal GA/IA Stormwater Billings	214,982,107	213,932,594	213,013,946	212,294,598	211,482,452	210,682,561
W&S	197,070,121	196,155,708	195,354,420	194,725,416	194,016,194	193,317,565
SW Only	17,911,986	17,776,886	17,659,526	17,569,182	17,466,258	17,364,996
xxxxxxxxxx	0	0	0	0	0	0
Total	214,982,107	213,932,594	213,013,946	212,294,598	211,482,452	210,682,561

SUM OF STORMWATER BILLING & COLLECTION AND GA/IA CHARGE UNDER COS RATES

Stormwater Billings (Billing & Collection & GA/IA)	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discount						
Water & Sewer	105,225,102	105,225,102	105,225,102	105,225,102	105,225,102	105,225,102
SW Only	1,964,362	1,964,362	1,964,362	1,964,362	1,964,362	1,964,362
Discount Non-PHA						
Water & Sewer	4,013,729	4,013,729	4,013,729	4,013,729	4,013,729	4,013,729
SW Only	3,478	3,478	3,478	3,478	3,478	3,478
Discount PHA						
Water & Sewer	826,293	826,293	826,293	826,293	826,293	826,293
SW Only	34,781	34,781	34,781	34,781	34,781	34,781
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	112,067,746	112,067,746	112,067,746	112,067,746	112,067,746	112,067,746
Non-Residential						
Non-Discount						
Water & Sewer	85,722,334	84,886,253	84,152,299	83,573,879	82,923,040	82,281,764
SW Only	16,442,688	16,310,230	16,195,139	16,106,497	16,005,539	15,906,208
Discount Non-PHA						
Water & Sewer	8,060,009	8,019,066	7,983,626	7,956,566	7,925,605	7,895,159
SW Only	338,755	336,319	334,209	332,595	330,751	328,936
Discount PHA						
Water & Sewer	1,337,987	1,337,709	1,337,472	1,337,299	1,337,096	1,336,897
SW Only	271,402	271,346	271,290	271,234	271,178	271,123
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	112,173,175	111,160,922	110,274,035	109,578,071	108,793,209	108,020,087

Condominiums

Non-Discount						
Water & Sewer	3,938,621	3,902,697	3,872,055	3,849,458	3,823,115	3,797,267
SW Only	57,924	57,600	57,323	57,117	56,878	56,643
Discount Non-PHA						
Water & Sewer	119,574	118,366	117,330	116,555	115,658	114,778
SW Only	0	0	0	0	0	0
Discount PHA						
Water & Sewer	1,059	1,059	1,059	1,059	1,059	1,059
SW Only	29	29	29	29	29	29
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	4,117,206	4,079,751	4,047,797	4,024,218	3,996,740	3,969,777

Total Stormwater Billings	228,358,127	227,308,420	226,389,577	225,670,035	224,857,695	224,057,609
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	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Billing & Collection Stormwater Charges						
Water & Sewer	12,174,587	12,174,566	12,174,545	12,174,525	12,174,504	12,174,484
SW Only	1,201,433	1,201,259	1,201,086	1,200,912	1,200,738	1,200,564
xxxxxxxxxx	0	0	0	0	0	0
Subtotal Billing & Collection Charges	13,376,020	13,375,825	13,375,631	13,375,437	13,375,243	13,375,048

Parcel Area Stormwater Charges						
Water & Sewer	197,070,121	196,155,708	195,354,420	194,725,416	194,016,194	193,317,565
SW Only	17,911,986	17,776,886	17,659,526	17,569,182	17,466,258	17,364,996
xxxxxxxxxx	0	0	0	0	0	0
Subtotal Parcel Based Charges	214,982,107	213,932,594	213,013,946	212,294,598	211,482,452	210,682,561

PROPOSED RATES (ADJUSTED FOR DISCOUNT RECOVERY AND LAG FACTOR)

SW LagRate - 6

Residential Billing & Collection charge	\$	2.06	Adjusted for Discount Recovery & Lag Factor
Non Residential Billing & Collection charge	\$	2.67	

Residential GA/IA charge	\$19.32
Non Residential IA charge (\$/500 sq ft)	\$6.519
Non Residential GA charge (\$/500 sq ft)	\$0.927

Note Rounded the Non Residential IA/GA charge to 3 decimal places as shown in the PWD Regulations

PROJECTED BILLINGS UNDER PROPOSED RATES **SW**

Stormwater Billings (Billing & Collection)	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discout						
Water & Sewer	10,703,859	10,703,859	10,703,859	10,703,859	10,703,859	10,703,859
SW Only	199,416	199,416	199,416	199,416	199,416	199,416
Discount Non-PHA						
Water & Sewer	407,157	407,157	407,157	407,157	407,157	407,157
SW Only	352	352	352	352	352	352
Discount PHA						
Water & Sewer	87,102	87,102	87,102	87,102	87,102	87,102
SW Only	3,523	3,523	3,523	3,523	3,523	3,523
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	11,401,409	11,401,409	11,401,409	11,401,409	11,401,409	11,401,409
Non-Residential						
Non-Discout						
Water & Sewer	1,330,165	1,330,157	1,330,149	1,330,141	1,330,133	1,330,125
SW Only	1,021,311	1,021,187	1,021,063	1,020,939	1,020,814	1,020,690
Discount Non-PHA						
Water & Sewer	39,396	39,382	39,369	39,355	39,342	39,328
SW Only	3,701	3,654	3,607	3,559	3,512	3,465
Discount PHA						
Water & Sewer	49,584	49,584	49,584	49,584	49,584	49,584
SW Only	29,058	29,047	29,037	29,026	29,016	29,006
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal Non Residential	2,473,214	2,473,011	2,472,807	2,472,604	2,472,400	2,472,197

Condominiums

Non-Discount						
Water & Sewer	157,413	157,413	157,413	157,413	157,413	157,413
SW Only	1,346	1,346	1,346	1,346	1,346	1,346
Discount Non-PHA						
Water & Sewer	15,043	15,043	15,043	15,043	15,043	15,043
SW Only	0	0	0	0	0	0
Discount PHA						
Water & Sewer	0	0	0	0	0	0
SW Only	30	30	30	30	30	30
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal Condominium	173,831	173,831	173,831	173,831	173,831	173,831
SubTotal Billing & Collection SW Charges (proposed)	14,048,455	14,048,251	14,048,048	14,047,844	14,047,641	14,047,437
W&S	12,789,717	12,789,696	12,789,674	12,789,653	12,789,631	12,789,609
SW Only	1,258,737	1,258,556	1,258,374	1,258,192	1,258,010	1,257,828
xxxxxxxxxx	0	0	0	0	0	0
Subtotal Billing & Collection (Proposed Rates)	14,048,455	14,048,251	14,048,048	14,047,844	14,047,641	14,047,437

Stormwater Billings (GA/IA) (Proposed Rates)	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discount						
Water & Sewer	99,901,479	99,901,479	99,901,479	99,901,479	99,901,479	99,901,479
SW Only	1,865,385	1,865,385	1,865,385	1,865,385	1,865,385	1,865,385
Discount Non-PHA						
Water & Sewer	3,811,797	3,811,797	3,811,797	3,811,797	3,811,797	3,811,797
SW Only	3,304	3,304	3,304	3,304	3,304	3,304
Discount PHA						
Water & Sewer	781,440	781,440	781,440	781,440	781,440	781,440
SW Only	33,037	33,037	33,037	33,037	33,037	33,037
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	106,396,442	106,396,442	106,396,442	106,396,442	106,396,442	106,396,442
Non-Residential						
Non-Discount						
Water & Sewer	88,755,403	87,876,726	87,105,380	86,497,493	85,813,497	85,139,551
SW Only	16,255,583	16,116,499	15,995,666	15,902,630	15,796,651	15,692,381
Discount Non-PHA						
Water & Sewer	8,431,182	8,388,166	8,350,934	8,322,509	8,289,983	8,257,999
SW Only	352,303	349,790	347,620	345,971	344,080	342,221
Discount PHA						
Water & Sewer	1,356,402	1,356,109	1,355,860	1,355,678	1,355,465	1,355,256
SW Only	256,067	256,019	255,971	255,922	255,874	255,826
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal Non Residential	115,406,940	114,343,309	113,411,430	112,680,203	111,855,549	111,043,233

Condominiums

Non-Discount						
Water & Sewer	3,981,318	3,943,564	3,911,361	3,887,612	3,859,927	3,832,762
SW Only	59,524	59,185	58,894	58,677	58,426	58,179
Discount Non-PHA						
Water & Sewer	110,568	109,299	108,210	107,396	106,453	105,528
SW Only	0	0	0	0	0	0
Discount PHA						
Water & Sewer	1,113	1,113	1,113	1,113	1,113	1,113
SW Only	0	0	0	0	0	0
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	4,152,523	4,113,160	4,079,577	4,054,798	4,025,919	3,997,582
SubTotal GA/IA Stormwater Billings						
	225,955,905	224,852,911	223,887,450	223,131,443	222,277,910	221,437,256
W&S	207,130,702	206,169,693	205,327,574	204,666,517	203,921,154	203,186,924
SW Only	18,825,203	18,683,217	18,559,875	18,464,926	18,356,756	18,250,333
xxxxxxxxxx	0	0	0	0	0	0
Total	225,955,905	224,852,911	223,887,450	223,131,443	222,277,910	221,437,256

SUM OF STORMWATER BILLING & COLLECTION AND GA/IA CHARGE UNDER PROPOSED RATES

Stormwater Billings (Billing & Collection & GA/IA)	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Residential						
Non-Discount						
Water & Sewer	110,605,338	110,605,338	110,605,338	110,605,338	110,605,338	110,605,338
SW Only	2,064,801	2,064,801	2,064,801	2,064,801	2,064,801	2,064,801
Discount Non-PHA						
Water & Sewer	4,218,954	4,218,954	4,218,954	4,218,954	4,218,954	4,218,954
SW Only	3,656	3,656	3,656	3,656	3,656	3,656
Discount PHA						
Water & Sewer	868,542	868,542	868,542	868,542	868,542	868,542
SW Only	36,560	36,560	36,560	36,560	36,560	36,560
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	117,797,851	117,797,851	117,797,851	117,797,851	117,797,851	117,797,851
Non-Residential						
Non-Discount						
Water & Sewer	90,085,568	89,206,883	88,435,529	87,827,634	87,143,629	86,469,675
SW Only	17,276,894	17,137,685	17,016,729	16,923,568	16,817,465	16,713,071
Discount Non-PHA						
Water & Sewer	8,470,578	8,427,548	8,390,302	8,361,864	8,329,325	8,297,327
SW Only	356,004	353,444	351,226	349,531	347,592	345,686
Discount PHA						
Water & Sewer	1,405,985	1,405,693	1,405,444	1,405,262	1,405,048	1,404,839
SW Only	285,125	285,066	285,008	284,949	284,890	284,832
xxxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	117,880,154	116,816,319	115,884,238	115,152,807	114,327,950	113,515,430

Condominiums

Non-Discount						
Water & Sewer	4,138,730	4,100,976	4,068,773	4,045,025	4,017,339	3,990,174
SW Only	60,870	60,530	60,239	60,023	59,771	59,525
Discount Non-PHA						
Water & Sewer	125,611	124,342	123,253	122,438	121,496	120,571
SW Only	0	0	0	0	0	0
Discount PHA						
Water & Sewer	1,113	1,113	1,113	1,113	1,113	1,113
SW Only	30	30	30	30	30	30
xxxxxxxxxx						
Water & Sewer	0	0	0	0	0	0
SW Only	0	0	0	0	0	0
Subtotal	4,326,355	4,286,992	4,253,409	4,228,629	4,199,750	4,171,413
Total Stormwater Billings	240,004,360	238,901,162	237,935,497	237,179,287	236,325,551	235,484,694
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>

Billing & Collection Stormwater Charges

Water & Sewer	12,789,717	12,789,696	12,789,674	12,789,653	12,789,631	12,789,609
SW Only	1,258,737	1,258,556	1,258,374	1,258,192	1,258,010	1,257,828
xxxxxxxxx	0	0	0	0	0	0
Subtotal Billing & Collection Charges	14,048,455	14,048,251	14,048,048	14,047,844	14,047,641	14,047,437

Parcel Area Stormwater Charges

Water & Sewer	207,130,702	206,169,693	205,327,574	204,666,517	203,921,154	203,186,924
SW Only	18,825,203	18,683,217	18,559,875	18,464,926	18,356,756	18,250,333
xxxxxxxxx	0	0	0	0	0	0
Subtotal Parcel Based Charges	225,955,905	224,852,911	223,887,450	223,131,443	222,277,910	221,437,256

STORMWATER REVENUES UNDER PROPOSED RATES-TEST YEAR 2026

SW LagRate - 8

Collection Factors	<u>TY-2</u> <u>2024</u>	<u>TY-1</u> <u>2025</u>	<u>TY</u> <u>2026</u>	
Water, Sewer	2.20%	10.72%	84.01%	1,000
SW Only	7.41%	9.15%	64.57%	
xxxxxxxxxx			100.0%	

	<u>TY-2</u> <u>2024</u>	<u>TY-1</u> <u>2025</u>	<u>TY</u> <u>2026</u>	Total Revenue
Residential				
Non-Discount				
Water & Sewer	2,094,874	11,099,892	92,919,544	106,114,310
SW Only	131,720	176,867	1,333,242	1,641,829
Discount Non-PHA				
Water & Sewer	79,906	423,397	3,544,344	4,047,646
SW Only	233	313	2,361	2,907
Discount PHA				
Water & Sewer	16,454	87,163	729,662	833,279
SW Only	2,332	3,132	23,607	29,071
xxxxxxxxxx				
Water & Sewer			0	0
SW Only			0	0
Subtotal	2,325,518	11,790,764	98,552,759	112,669,041
Non-Residential				
Non-Discount				
Water & Sewer	1,722,741	9,086,979	74,294,688	85,104,408
SW Only	1,111	1,481,263	10,987,702	12,470,076
Discount Non-PHA				
Water & Sewer	161,216	854,501	7,048,693	8,064,410
SW Only	22,857	30,631	226,787	280,274
Discount PHA				
Water & Sewer	26,671	141,697	1,180,713	1,349,082
SW Only	18,267	24,480	184,029	226,776
xxxxxxxxxx				
Water & Sewer			0	0
SW Only			0	0
Subtotal	1,952,862	11,619,551	93,922,612	107,495,025

Condominiums

Non-Discount				
Water & Sewer	79,239	417,786	3,418,177	3,915,202
SW Only	3,909	5,243	38,896	48,048
Discount Non-PHA				
Water & Sewer	2,417	12,662	103,545	118,623
SW Only	0	0	0	0
Discount PHA				
Water & Sewer	21	112	935	1,068
SW Only	2	3	20	24
xxxxxxxxx				
Water & Sewer			0	0
SW Only			0	0
Subtotal	85,588	435,805	3,561,572	4,082,966
Total Stormwater Revenues	4,363,968	23,846,121	196,036,944	224,247,032

WCOS25_26.XLS

INDEX

The "Units" worksheet develops the units of service for retail and contract customers, treatment plants, and pumping stations. It also develops equivalent bills and meters.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
UntIndx	Index	Units-1	
EUOS	Estimated Units of Service for Retail Water Customers	Units-2	SCHEDULE BV-2: TABLE 4-4
EWB	Equivalent Water Bills	Units-3	SCHEDULE BV-2: TABLE 4-3
EWM	Equivalent Water Meters	Units-4	SCHEDULE BV-2: TABLE 4-3

The "Plant" worksheet contains water plant data for the water treatment plants. It was developed using the Fixed Asset Listing as of 6/30/2024.

Whenever this worksheet is updated to reflect a new or more current fixed asset listing (FAL), all that is required is to input new data in Plant-2 through Plant-5. Depot totals from the FAL is all that is required, for the Water System.

Range	Description	Page Number	Table
PlntInd	Index	Plant-1	
OC1	Page 1 of OC and Net OC as of 6/30/2024	Plant-2	
OC2	Page 2 of OC and Net OC as of 6/30/2024	Plant-3	
OC3	Page 3 of OC and Net OC as of 6/30/2024	Plant-4	
OC4	Page 4 of OC and Net OC as of 6/30/2024	Plant-5	
WPI1	Page 1 of Water Plant Investment at 6/30/2024	Plant-6	
WPI2	Page 2 of Water Plant Investment at 6/30/2024	Plant-7	
WPIS	Water Plant Investment	Plant-8	
LCA	Calculation of Load Control Allocation	Plant-9	
APBC	Collection System Allocation and Wholesale Rate of Return	Plant-10	
xxxxx	NOT IN USE	Plant-11	
CPA	Plant Allocations	Plant-12	
FPA	Factors for Allocation of Plant Investment to Wholesale	Plant-13	
ADE	Annual Depreciation Expense	Plant-14	
PFS	Plant File Summary for Wpltalto	Plant-15	
PSWCPLANT	Aqua PA Plant, Depr, and Return	Plant-16	

The "Wpltallo" worksheet allocates water treatment plant investment and annual depreciation to cost functions.

Range	Description	Page Number	Table
WpltInd	Index	Wpltallo-1	
API	Allocation of Plant Investment	Wpltallo-2	SCHEDULE BV-2: TABLE 4-6
ALLOCFAC1	Allocation Factors - Page 1	Wpltallo-3	
ALLOCFAC2	Allocation Factors - Page 2	Wpltallo-4	
ALLDEP	Allocation of Depreciation Expense	Wpltallo-5	SCHEDULE BV-2: TABLE 4-7

The "Womallo" worksheet allocates Water System operation and maintenance expense to functional cost components.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
WomaInd	Index	Womallo-1	
TYOME	Test Year O&M Expense	Womallo-2	
OMFAC	O&M by Facility	Womallo-3	
AOMF1	Adjusted O&M by Facility - Page 1	Womallo-4	
AOMF2	Adjusted O&M by Facility - Page 2	Womallo-5	
LDCNTRL	Load Control O&M Expense	Womallo-6	
DISTSYS	Distribution System O&M Expense	Womallo-7	
XXXXX	PAGE NOT IN USE	Womallo-8	
ADMIN	Allocation of Administrative Costs	Womallo-9	
MSMM	Machine Shop & Materials Mgmt O&M	Womallo-10	
DIROM	Allocation of Direct to O&M Facility	Womallo-11	
ADHR	Administrative & Human Resources O&M	Womallo-12	
xxxxx	NOT IN USE	Womallo-13	
ATOM	Allocation of Total O&M Expense	Womallo-14	
xxxxx	NOT IN USE	Womallo-15	
OMALLO	Allocation of O&M Expense - Table	Womallo-16	SCHEDULE BV-2: TABLE 4-5
ATACC	Allocated Treatment & Conveyance Costs	Womallo-17	
PSWCOMAL	Aqua PA Allocated O&M	Womallo-18	

The "Retcos" worksheet develops unit costs of service and allocates the retail cost of service among retail customer types. It also develops wholesale cost of service water rates for Bucks County and Aqua PA.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
ReteInd	Index	Retcos-1	
UCOS	Unit Cost of Service	Retcos-2	SCHEDULE BV-2: TABLE 4-9
ACOS	Allocated Cost of Service to Customer Types	Retcos-3	SCHEDULE BV-2: TABLE 4-10
ADJCOS	Adjusted Cost of Service to Customer Types	Retcos-4	SCHEDULE BV-2: TABLE 4-11
BCPC	Bucks County Proposed Charges	Retcos-5	
PSWCRate	Aqua PA Proposed Rates	Retcos-6	SCHEDULE BV-2: TABLE 4-8

The "Rates" worksheet develops retail cost of service rates before recognizing billing lag and rate implementation refinements.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
RatesInd	Index	Rates-1	
ADJC	Adjusted COS by Class	Rates-2	
COSR	COS Rates	Rates-3	
BILLCOS	Billings Under COS Rates	Rates-4	

The "LagRate" worksheet refines cost of service rates to recognize billing lag and rate implementation refinements and develops proposed Water System rates for the test year and two following years.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
LagInd	Index	LagRate-1	
RATES	Existing and COS Rates	LagRate-2	
PBAC	Projected Bills, Accounts, and Consumption	LagRate-3	
PWR	Projected Water Receipts	LagRate-4	
BER	Test Year Billings Under Existing Rates	LagRate-5	
BPR	Projected Billings Under Proposed Rates	LagRate-6	
SBPR	Summary of Projected Billings Under Proposed Rates	LagRate-7	
RWL	Calculation of Receipts with Lag	LagRate-8	
TYRWL	Test Year Retail Receipts with Lag	LagRate-9	
COSWL	Adjusted COS Rates to Account for Lag	LagRate-10	
REVCOMP	Comparison of Revenue Under Exist. Rates to COS	LagRate-11	SCHEDULE BV-2: TABLE 4-12
CPRATES	Water & Wastewater Proposed Rates	LagRate-12	
WPRATES	Water Proposed Rates	LagRate-13	SCHEDULE BV-2: TABLE 5-1 and TABLE 5-2
BTAB	BillTab Billing Percentages	LagRate-14	
WSERVCHG: Components of Water Service Charges		LagRate-15	
WSERVCHG: Summary of Components Water Service Charges		LagRate-16	

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UNITS

The "Units" worksheet develops the units of service for retail and contract customers, treatment plants, and pumping stations. It also develops equivalent bills and meters.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
UntIndx	Index	Units-1	
EUOS	Estimated Units of Service for Retail Water Customers	Units-2	SCHEDULE BV-2: TABLE 4-4
EWB	Equivalent Water Bills	Units-3	SCHEDULE BV-2: TABLE 4-3
EWM	Equivalent Water Meters	Units-4	SCHEDULE BV-2: TABLE 4-3

TABLE W-11

ESTIMATED UNITS OF SERVICE FOR RETAIL WATER CUSTOMERS
TEST YEAR 2026

Line No.	Customer Type	(1)	(2)	(3)		(4)		(5)		(6)	(7)	(8)	(9)			(10)	(11)	Percent Distribution of General Service
		Total Test Year Water Use Mcf Ref. A	Average Daily Water Use Mcf/day (1) / 365	Capacity Factor %	Total Capacity Mcf/day (2) x (3) / 100	Extra Capacity (a) Mcf/day (4) - (2)	Capacity Factor %	Total Capacity Mcf/day (2) x (6) / 100	Extra Capacity (b) Mcf/day (7) - (4)	Equiv. Meters	Equiv. Bills	Equiv. Services	Units-4	Units-3	Units-4			
1	Residential	2,885,600	7,910	181	14,320	6,410	314	24,840	10,520	484,915	5,289,310	439,561	89.70%					
2	Senior Citizens	121,100	330	181	600	270	315	1,040	440	22,234	266,561	22,213						
3	Commercial (c)	1,717,500	4,710	168	7,910	3,200	243	11,450	3,540	144,604	584,690	39,154	9.92%					
4	Industrial	73,500	200	154	310	110	205	410	100	6,006	18,121	1,097	0.31%					
5	Public Utilities	14,500	40	169	70	30	251	100	30	1,722	4,352	231	0.07%					
6	Total General Service (c)	4,812,200	13,190	176	23,210	10,020	287	37,840	14,630	659,481	6,163,034	502,256	100.00%					
7	Housing Authority	139,400	380	173	660	280	276	1,050	390	9,069	69,137	5,532						
8	Charities & Schools																	
9	Charities & Schools	142,300	390	173	670	280	273	1,060	390	13,137	33,437	1,382						
10	Hospital/University	113,400	310	177	550	240	232	720	170	2,639	4,764	65						
10	Charities and Schools	255,700	700	174	1,220	520	254	1,780	560	15,776	38,201	1,447						
11	Hand Billed	323,500	890	163	1,450	560	239	2,130	680	6,220	8	0						
12	xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0						
13	Scheduled (Flat Rate)	0	0	195	0	0	551	0	0	5	60	5						
14	xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0						
15	Fire Protection Public		0		820	820		2,140	1,320									
16	Private	800	0		290	290		750	460	8,876	802,493	0						
17	Total Retail Customers	5,531,600	15,160	182	27,650	12,490	301	45,690	18,040	699,427	7,072,933	509,240						

(a) Capacity in excess of average daily use.
 (b) Capacity in excess of maximum day.
 (c) Includes City and City Leased properties.

Mcf - thousand cubic feet

Line No.	Customer Type	Total Test Year Water Use Mcf	Average Daily Water Use Mcf/day	Capacity Factor %	Total Capacity Mcf/day	Capacity Factor %	Total Capacity Mcf/day
1	Retail Demand Excluding Fire Protection	5,530,800	15,160	175	26,540	282	42,800
2	Wholesale (Aqua PA)	70,000	192	240	460	627	1,203 Womallo-17
3	PWD Facilities	311,000	852	159	1,355	193	1,644
4	Subtotal Metered Demand	5,911,800	16,204		28,355		45,647
5	Estimated Non-Revenue Water based on % of System Metered Demand		12,992	100	12,992	100	12,992
6	Estimated Total System Non-Coincidental Demand		29,196	142	41,347	201	58,640
7	System Coincidental Demand Peaking Factor			139	Wpltallo-3	209	Wpltallo-4
8	Diversity Factor			1.02		0.96	
	Estimated System Loses	44.5%	Reflects FY 2021 to FY 2023 three year average (Water Audit Data)				

References: Financial Plan Model - Customer-1 and Assumptions-41

Line No.	Customer Type	Total Number of Bills	5/8"	3/4"	1"	1 1/4"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	14"	
	Equivalent Bill Factor		1.0	1.0	1.1	1.2	1.2	1.5	2.0	4.0	7.0	10.0	15.0	20.0	23.0	
	GENERAL SERVICE															
	Residential (excluding Senior Citizens)															
1	Bills	5,243,676	5,061,480	852	141,144	0	17,352	17,292	2,160	1,584	1,332	444	36	0		
2	Equivalent Bills	5,289,310	5,061,480	852	155,258	0	20,822	25,938	4,320	6,336	9,324	4,440	540	0		
	Senior Citizens															
3	Bills	266,544	266,364	12	168	0	0	0	0	0	0	0	0	0		
4	Equivalent Bills	266,561	266,364	12	185	0	0	0	0	0	0	0	0	0		
	Commercial															
5	Bills	458,496	333,924	180	43,392	0	20,256	30,336	12,060	9,876	6,060	1,908	432	72		
6	Equivalent Bills	584,690	333,924	180	47,731	0	24,307	45,504	24,120	39,504	42,420	19,080	6,480	1,440		
	Industrial															
7	Bills	12,480	5,810	0	2,773	0	1,004	1,470	765	275	263	84	36	0		
8	Equivalent Bills	18,121	5,810	0	3,050	0	1,205	2,205	1,530	1,100	1,841	840	540	0		
	Public Utilities															
9	Bills	2,688	1,032	0	564	0	180	432	264	144	36	24	0	12		
10	Equivalent Bills	4,352	1,032	0	620	0	216	648	528	576	252	240	0	240		
	Total Gen'l Service Bills Incl SC															
10	Bills	5,983,884	5,668,610	1,044	188,041	0	38,792	49,530	15,249	11,879	7,691	2,460	504	84		
11	Equivalent Bills	6,163,034	5,668,610	1,044	206,844	0	46,550	74,295	30,498	47,516	53,837	24,600	7,560	1,680		
	ALL OTHER THAN GENERAL SERVICE															
	Housing Authority															
12	Bills	65,328	60,396	0	360	0	2,304	1,344	444	288	132	60	0	0		
13	Equivalent Bills	69,137	60,396	0	396	0	2,765	2,016	888	1,152	924	600	0	0		
	Charities & Schools															
	Charities & Schools															
14	Bills	19,140	7,992	0	2,532	0	1,248	2,052	2,112	2,892	276	36	0	0		
15	Equivalent Bills	33,437	7,992	0	2,785	0	1,498	3,078	4,224	11,568	1,932	360	0	0		
	Hospital/University															
16	Bills	1,428	84	0	228	0	96	156	336	252	180	60	36	0		
17	Equivalent Bills	4,764	84	0	251	0	115	234	672	1,008	1,260	600	540	0		
	Hand Billed															
18	Bills	2,676	96	0	84	0	108	336	732	708	396	132	60	24		
19	Equivalent Bills	10,590	96	0	92	0	130	504	1,464	2,832	2,772	1,320	900	480		
	xxxxxxxxxx															
20	Bills	0	0	0	0	0	0	0	0	0	0	0	0	0		
21	Equivalent Bills	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Scheduled (Flat Rate)															
22	Bills	60	60	0	0	0	0	0	0	0	0	0	0	0		
23	Equivalent Bills	60	60	0	0	0	0	0	0	0	0	0	0	0		
	xxxxxxxxxx															
24	Bills	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	Equivalent Bills	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Private Fire Connections & Fire Meters															
26	Bills	245,529	1,444	376	54,065	0	7,880	94,636	3,801	29,663	39,065	12,572	1,736	291		
27	Equivalent Bills	802,493	2,166	564	81,098	0	11,820	141,954	15,204	118,652	273,455	125,720	26,040	5,820		
			Equiv Bills - 3" based on 4" ratio and 2" and less based on 2" (consistent with basis of the private fire charges)													
	Total															
28	Bills	6,318,045	5,738,682	1,420	245,310	0	50,428	148,054	22,674	45,682	47,740	15,320	2,336	399		
29	Equivalent Bills	7,083,515	5,739,404	1,608	291,466	0	62,878	222,081	52,950	182,728	334,180	153,200	35,040	7,980		

References: [Units-3](#)

Line No.	Total Number of Meters	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	14	
	Equivalent Meter Factor (Capacity)	1.0	1.5	2.5	3.8	5.0	8.0	15.0	25.0	50.0	80.0	115.0	215.0	225.0	
	Equivalent Meter Factor (Service)	1.0	1.0	1.1	1.2	1.2	2.1	10.0	12.0	15.0	19.0	25.0	28.0		
GENERAL SERVICE															
Residential (excluding Senior Citizens)															
1	Meters	436,973	421,790	71	11,762	0	1,446	1,441	180	132	111	37	3	0	
2	Equivalent Meters	484,915	421,790	107	29,405	0	7,230	11,528	2,700	3,300	5,550	2,960	345	0	
3	Equivalent Service	439,561	421,790	71	12,938	0	1,735	3,026	0	0	0	0	0	0	
Senior Citizens															
4	Meters	22,212	22,197	1	14	0	0	0	0	0	0	0	0	0	
5	Equivalent Meters	22,234	22,197	2	35	0	0	0	0	0	0	0	0	0	
6	Equivalent Service	22,213	22,197	1	15	0	0	0	0	0	0	0	0	0	
Commercial															
7	Meters	38,208	27,827	15	3,616	0	1,688	2,528	1,005	823	505	159	36	6	
8	Equivalent Meters	144,604	27,827	23	9,040	0	8,440	20,224	15,075	20,575	25,250	12,720	4,140	1,290	
9	Equivalent Service	39,154	27,827	15	3,978	0	2,026	5,309	0	0	0	0	0	0	
Industrial															
10	Meters	1,041	484	0	231	0	84	123	64	23	22	7	3	0	
11	Equivalent Meters	6,006	484	0	578	0	420	984	960	575	1,100	560	345	0	
12	Equivalent Service	1,097	484	0	254	0	101	258	0	0	0	0	0	0	
Public Utilities															
13	Meters	224	86	0	47	0	15	36	22	12	3	2	0	1	
14	Equivalent Meters	1,722	86	0	118	0	75	288	330	300	150	160	0	215	
15	Equivalent Service	231	86	0	52	0	18	76	0	0	0	0	0	0	
Total Gen'l Service Mtrs. Incl SC															
16	Meters	498,658	472,384	87	15,670	0	3,233	4,128	1,271	990	641	205	42	7	
17	Equivalent Meters	659,481	472,384	132	39,176	0	16,165	33,024	19,065	24,750	32,050	16,400	4,830	1,505	
18	Equivalent Service	502,256	472,384	87	17,237	0	3,880	8,669	0	0	0	0	0	0	
ALL OTHER THAN GENERAL SERVICE															
Housing Authority															
19	Meters	5,444	5,033	0	30	0	192	112	37	24	11	5	0	0	
20	Equivalent Meters	9,069	5,033	0	75	0	960	896	555	600	550	400	0	0	
21	Equivalent Service	5,532	5,033	0	33	0	230	235	0	0	0	0	0	0	
Charities & Schools															
Charities & Schools															
22	Meters	1,595	666	0	211	0	104	171	176	241	23	3	0	0	
23	Equivalent Meters	13,137	666	0	528	0	520	1,368	2,640	6,025	1,150	240	0	0	
24	Equivalent Service	1,382	666	0	232	0	125	359	0	0	0	0	0	0	
Hospital/University															
25	Meters	119	7	0	19	0	8	13	28	21	15	5	3	0	
26	Equivalent Meters	2,639	7	0	48	0	40	104	420	525	750	400	345	0	
27	Equivalent Service	65	7	0	21	0	10	27	0	0	0	0	0	0	
Hand Billed															
24	Meters	223	8	0	7	0	9	28	61	59	33	11	5	2	
25	Equivalent Meters	6,220	8	0	18	0	45	224	915	1,475	1,650	880	575	430	
26	Equivalent Service	85	8	0	8	0	11	59	0	0	0	0	0	0	
xxxxxxxxxx															
28	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	Equivalent Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	Equivalent Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
Scheduled (Flat Rate)															

31	Meters	5	5	0	0	0	0	0	0	0	0	0	0	0	0
32	Equivalent Meters	5	5	0	0	0	0	0	0	0	0	0	0	0	0
33	Equivalent Service	5	5	0	0	0	0	0	0	0	0	0	0	0	0
	xxxxxxxxx														
34	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Equivalent Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Equivalent Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Private Fire Connections														
37	Meters	20,460	120	31	4,505	0	657	7,886	317	2,472	3,255	1,048	145	24	
38	Equivalent Meters (5/8")	443,742	960	248	36,040	0	5,256	63,088	7,925	61,800	162,750	83,840	16,675	5,160	
39	Equivalent Meters (6")	8,876	19	5	721	0	105	1,262	159	1,236	3,255	1,677	334	103	
			Equiv Bills - 3" based on 4" ratio and 2" and less based on 2" (consistent with basis of the private fire charges)												
	Total														
40	Meters	526,504	478,223	118	20,442	0	4,203	12,338	1,890	3,807	3,978	1,277	195	33	
41	Equivalent Meters (5/8")	1,134,293	479,063	380	75,885	0	22,986	98,704	31,520	95,175	198,900	102,160	22,425	7,095	

WCOS25_26.XLS PLANT

The "Plant" worksheet contains water plant data for the water treatment plants. It was developed using the Fixed Asset Listing as of 6/30/2024.

Whenever this worksheet is updated to reflect a new or more current fixed asset listing (FAL), all that is required is to input new data in Plant-2 through Plant-5. Depot totals from the FAL is all that is required, for the Water System.

Range	Description	Page Number	Table
PlntInd	Index	Plant-1	
OC1	Page 1 of OC and Net OC as of 6/30/2024	Plant-2	
OC2	Page 2 of OC and Net OC as of 6/30/2024	Plant-3	
OC3	Page 3 of OC and Net OC as of 6/30/2024	Plant-4	
OC4	Page 4 of OC and Net OC as of 6/30/2024	Plant-5	
WPI1	Page 1 of Water Plant Investment at 6/30/2024	Plant-6	
WPI2	Page 2 of Water Plant Investment at 6/30/2024	Plant-7	
WPIS	Water Plant Investment	Plant-8	
LCA	Calculation of Load Control Allocation	Plant-9	
APBC	Collection System Allocation and Wholesale Rate of Return	Plant-10	
xxxxx	NOT IN USE	Plant-11	
CPA	Plant Allocations	Plant-12	
FPA	Factors for Allocation of Plant Investment to Wholesale	Plant-13	
ADE	Annual Depreciation Expense	Plant-14	
PFS	Plant File Summary for Wplallo	Plant-15	
PSWCPLANT	Aqua PA Plant, Depr, and Return	Plant-16	

Assets data from Fixed Asset Listing. See Summary data input on Plant Worksheet - Sewer Model.

Location (Depot)		Net Original Cost \$
SOURCE OF SUPPLY PLANT		
39	Struc. & Imprvmts-Fairmount Water Works	
39	Equip.-Fairmount Water Works	
	Total Fairmount Water Works	4,211,831
	Total Source of Supply Plant	4,211,831
RAW WATER PUMPING PLANT		
1	Struc. & Imprvmts-Belmont RWPS	
1	Equip.-Belmont RWPS	
1	Struc. & Imprvmts-Belmont RWPS, 36RW-Main	
	Total Belmont RWPS	23,950,095
6	Struc. & Imprvmts-Queen Lane RWPS	
6	Equip.-Queen Lane RWPS	
6	Struc. & Imprvmts-Queen Lane RWPS, Mains	
	Total Queen Lane RWPS	10,928,419
17	Struc. & Imprvmts-Torresdale RWPS	
17	Equip.-Torresdale RWPS	
17	Struc. & Imprvmts-Torresdale RWPS, Mains	
	Total Torresdale RWPS	17,115,738
	Total Raw Water Pumping Plant	51,994,252

The values on this page were extracted from the Fixed Asset Listing for 6/30/2024. They do not include any consideration of CWIP at 6/30/2024 or any capital program additions after 6/30/2024. Detail showing structures & improvements, equipment, and mains investment can only be estimated from the Fixed Asset printout. Since that detail is not needed for analyses in this file, only the totals for each Fixed Asset depot number are shown below.

Location (Depot)	Net Original Cost \$
TREATED WATER PUMPING PLANT	
26 Struc. & Imprvmts-East Park FWPS	
26 Equip.-East Park FWPS	
26 Struc. & Imprvmts-East Park FWPS, Mains	
Total East Park FWPS	2,672,730
22 Struc. & Imprvmts-Foxchase FWPS	
22 Equip.-Foxchase FWPS	
22 Struc. & Imprvmts-Foxchase FWPS, Mains	
Total Foxchase FWPS	5,873,963
23 Struc. & Imprvmts-Oak Lane FWPS	
23 Equip.-Oak Lane FWPS	
Total Oak Lane FWPS	4,214,984
11 Struc. & Imprvmts-Roxborough HS FWPS	
11 Equip.-Roxborough HS FWPS	
Total Roxborough HS FWPS	3,412,463
30 Struc. & Imprvmts-West Oak Lane FWPS	
30 Equip.-West Oak Lane FWPS	
Total West Oak Lane FWPS	7,635,252
18 Struc. & Imprvmts-Torresdale FWPS	
18 Equip.-Torresdale FWPS	
18 Struc. & Imprvmts-Torresdale FWPS, Mains	
Total Torresdale FWPS	18,935,575
19 Struc. & Imprvmts-Torresdale HS FWPS	
19 Equip.-Torresdale HS FWPS	
Total Torresdale HS FWPS	4,536,276
25 Struc. & Imprvmts-Lardner's Point FWPS	
25 Equip.-Lardner's Point FWPS	
25 Struc. & Imprvmts-Lardner's Point FWPS, Mains	
Total Lardner's Point FWPS	4,232,434
2 Struc. & Imprvmts-Belmont FWPS	
2 Equip.-Belmont FWPS	
Total Belmont FWPS	16,890,271
7 Struc. & Imprvmts-Queen Lane HS FWPS	
7 Equip.-Queen Lane HS FWPS	
Total Queen Lane HS FWPS	24,124,588
5 Struc. & Imprvmts-HS to Roxborough Expressway	
5 Equip.-HS to Roxborough Expressway	
Total HS to Roxborough Expressway	0
Total Treated Water Pumping Plant	92,528,536

The values on this page were extracted from the Fixed Asset Listing for 6/30/2024. They do not include any consideration of CWIP at 6/30/2024 or any capital program additions after 6/30/2024. Detail showing structures & improvements, equipment, and mains investment can only be estimated from the Fixed Asset printout. Since that detail is not needed for analyses in this file, only the totals for each Fixed Asset depot number are shown below.

Location (Depot)		Net Original Cost \$	
HIGH PRESSURE FIRE PUMPING PLANT			
28	Struc. & Imprvmts-Race Street HP PS		High Pressure Fire System was decommissioned.
28	Equip.-Race Street HP PS		
28	Struc. & Imprvmts-Race Street HP PS, Mains Total Race Street HP PS	<u>0</u>	
29	Struc. & Imprvmts-Fairhill HP PS		
29	Equip.-Fairhill HP PS		
	Total Fairhill HP PS	<u>0</u>	
	Total High Pressure Fire Pumping Plant	0	
WATER PURIFICATION AND TREATMENT PLANT			
3	Struc. & Imprvmts-Belmont Filters		
3	Equip.-Belmont Filters		
	Total Belmont Filters	<u>120,680,289</u>	
13	Struc. & Imprvmts-Lower Roxborough Filters		
13	Equip.-Lower Roxborough Filters		
	Total Lower Roxborough Filters	<u>56,514</u>	
12	Struc. & Imprvmts-Upper Roxborough Filters		
12	Equip.-Upper Roxborough Filters		
	Total Upper Roxborough Filters	<u>4,601,878</u>	
8	Struc. & Imprvmts-Queen Lane Filters		
8	Equip.-Queen Lane Filters		
8	Struc. & Imprvmts-Queen Lane Filters, Mains		
	Total Queen Land Filters	<u>130,045,401</u>	
20	Struc. & Imprvmts-Baxter Filters		
20	Equip.-Baxter Filters		
	Total Baxter Filters	<u>196,507,079</u>	
	Total Water Purification and Treatment Plant	451,891,161	
TRANSMISSION & DISTRIBUTION PLANT			
1,000	Struc. & Imprvmts-Mains	1,109,063,373	
24	Struc. & Imprvmts-Oak Lane Reservoir		
24	Equip.-Oak Lane Reservoir		
	Total Oak Lane Reservoir	<u>8,902,874</u>	
27	Struc. & Imprvmts-East Park Reservoir		
27	Equip.-East Park Reservoir		
	Total East Park Reservoir	<u>129,897,914</u>	
80	Struc. & Imprvmts-Somerton Tanks		
80	Equip.-Somerton Tanks		
	Total Somerton Tanks	<u>4,140,615</u>	
15	Meters	86,399,548	
	Total Transmission & Distribution Plant	1,338,404,326	

The values on this page were extracted from the Fixed Asset Listing for 6/30/2024. They do not include any consideration of CWIP at 6/30/2024 or any capital program additions after 6/30/2024. Detail showing structures & improvements, equipment, and mains investment can only be estimated from the Fixed Asset printout. Since that detail is not needed for analyses in this file, only the totals for each Fixed Asset depot number are shown below.

Location (Depot)	Description	Net Original Cost \$	
ADMINISTRATIVE & GENERAL PLANT			
0	Undetermined Location		
	Total Undetermined Location (a)	73,836,757	
31	Struc. & Imprvmts-Load Control Center		
31	Equip.-Load Control Center		
	Total Load Control Center	4,255,050	
32	Struc. & Imprvmts-Distribution		
32	Equip.-Distribution		
	Total Distribution	26,043,986	
33	Struc. & Imprvmts-Automotive Garage		
33	Equip.-Automotive Garage		
	Total Automotive Garage	5,178,258	
34	Struc. & Imprvmts-ARA Towers		
34	Equip.-ARA Towers		
	Total ARA Towers	11,772,565	
35	Struc. & Imprvmts-Design		
35	Equip.-Design		
	Total Design Related	201,786	
36	Struc. & Imprvmts-Testing Laboratory		
36	Equip.-Testing Laboratory		
	Total Testing Laboratory	0	
40	Struc. & Imprvmts-Meter Shop		
40	Equip.-Meter Shop		
	Total Meter Shop	1,719,313	
45	Struc. & Imprvmts-Building Maintenance		
45	Equip.-Building Maintenance		
	Total Building Maintenance	4,801,347	
47	Struc. & Imprvmts-Central Stores		
47	Equip.-Central Stores		
	Total Central Stores	392,415	
49	Struc. & Imprvmts-IBM Unit 29th & Cambia		
49	Equip.-IBM Unit 29th & Cambia		
	Total IBM Unit 29th & Cambil	529,038	
42	Struc. & Imprvmts-Auto Repair Facility		
42	Equip.-Auto Repair Facility		
	Total Auto Repair Facility	960,935	
43	Struc. & Imprvmts-Centralized Laboratory		
43	Equip.-Centralized Laboratory		
	Total Centralized Laboratory	22,176,599	
44	Struc. & Imprvmts-Repair Shop		
44	Equip.-Repair Shop		
	Total Repair Shop	411,029	
	Total Administrative & General Plant	152,077,292	Excludes Depot 35
	Total Water and Administrative & General Plant	2,091,309,183	Comparable total from SCOS file
		2,091,309,183	Difference = 0
		0	

(a) Consists of other costs that cannot be assigned to other depots, such as fringe benefits, gas mains, general engineering, etc.

Reference: Fixed Asset Listing

Line No.	Description	Depot No.	Land \$	Not Used \$	Not Used \$	Total Building & Related \$	Total \$
							(2) + (5)
Source of Supply:							
1	Fairmount Water Works (a)	39	150,000			4,211,831	4,361,831
2	Manayunk Canal	81	50,000				50,000
3	Subtotal		200,000			4,211,831	4,411,831
Raw Water							
4	Belmont	1	12,200			23,950,095	23,962,295
5	Queen Lane	6	19,239			10,928,419	10,947,658
6	Torresdale	17				17,115,738	17,115,738
7	Torresdale Intake Conduit						0
8	Torresdale Raw Water Basin						0
9							
10	Subtotal		31,439			51,994,252	52,025,691
Treated Water							
11	East Park	26	3,000			2,672,730	2,675,730
12	Foxchase	22	5,000			5,873,963	5,878,963
13	Oak Lane	23				4,214,984	4,214,984
14	Roxborough High Service	11				3,412,463	3,412,463
15	West Oak Lane	30	16,614			7,635,252	7,651,866
16	Torresdale Low Service (BOX 1)	18				14,223,906	14,223,906
17	Torresdale High Service (BOX 1)	19				9,247,944	9,247,944
18	Lardner's Point	25	45,000			4,232,434	4,277,434
19	Belmont High Service	2				16,890,271	16,890,271
20	Queen Lane High Service	7				24,124,588	24,124,588
21	Roxborough Exp. High Service	5				0	0
22	Chestnut Hill	14	1,000				1,000
23	Subtotal		70,614			92,528,536	92,599,150
High Pressure Fire							
24	Race Street	28	0			0	0 High Pressure Fire System was decommissioned.
25	Fairhill	29	0			0	0 High Pressure Fire System was decommissioned.
26	Subtotal		0			0	0
Purification & Treatment							
27	Belmont Filters	3	273,443			120,680,289	120,953,732
28	Lower Roxborough Filters	13	2,500			56,514	59,014
29	Upper Roxborough Filters	12	63,000			4,601,878	4,664,878
30	Queen Lane Filters	8	677,180			130,045,401	130,722,581
31	Torresdale Filters/Baxter Filters	20	309,000			196,507,079	196,816,079
32	Belmont Control Center	48					0
33	Subtotal		1,325,123			451,891,161	453,216,284

BOX 1-Split of Total Torresdale Low & High Service Depots Investment to Low & High Service

Depot 19 only includes investment for the Torresdale high service F.W.P.S. reservoir. It is assumed the pumping & related investment associated with Depot 19 is included in Depot 18 (Torresdale F.W.P.S.) investment. Because the description of investment in Depot 18 is not sufficient to determine which investment is associated with high and low service, prorate the investment in Depot 18 between Torresdale high service and low service on the basis of the pump capacities of each.

	Investment \$	Plant-3	Pump Capacities mgd	Plant-9
Depot 18 (Low Service)	18,935,575	Plant-3	160	Plant-9
Depot 19 (High Service)	4,536,276	Plant-3	53	Plant-9
Total	23,471,850		213	

Proration of Depot 18 investment to low and high service:

Low Service	\$18,935,575*(160/213)= \$	14,223,906
High Service	\$18,935,575*(53/213)= \$	4,711,669

Total Torresdale Investment Split Between Low and High Service:

	Depot 18 \$	Depot 19 \$	Total \$
Low Service	14,223,906		14,223,906
High Service	4,711,669	4,536,276	9,247,944
Total	18,935,575	4,536,276	23,471,850

Reference: Fixed Asset Listing

Line No.	Description	Depot No.	(1) Land \$	(2) Not Used \$	(3) Not Used \$	(4) Total Building & Related \$	(5) Total \$	(6) (2) + (5)
34	Transmission & Distribution - Mains Mains-Total					1,099,426,131	1,099,426,131	
35	Transmission & Distribution - Other Oak Lane Reservoir	24	64,776			8,902,874	8,967,650	
36	East Park Reservoir	27	100,000			129,897,914	129,997,914	
37	Somerton Tanks	80	17,000			4,140,615	4,157,615	
38	Deepwell Transfer (b)				7,655	7,655		
39	Roxborough Tanks (b)				0	0		
40	Filtered Water Storage (b)				39,587	39,587		
41	George Hill Reservoir (b)				390,000	390,000		
42	Meters (c)			0	86,399,548	86,399,548		
43	Hydrants				9,200,000	9,200,000		
44	Subtotal		181,776			238,978,194	239,159,970	
Administration & General (BOX 2)								
45	Undetermined Location	0				36,918,378	36,918,378	
46	Load Control Center	31				4,255,050	4,255,050	
47	Distribution	32	65,470			26,043,986	26,109,456	
48	Logan Street Garage	33	25,800			2,226,651	2,252,451	
49	MSB 11th Floor ARA Towers	34				5,886,282	5,886,282	
50	Design Branch	35				113,000	113,000	
51	Testing Laboratory	36				0	0	
52	Research & Development	37				0	0	
53	Survey & Construction	38				0	0	
54	Meter Shop	40				859,656	859,656	
55	Customer Service	41				0	0	
56	Centralized Laboratory	43				11,088,300	11,088,300	
57	Plant Maintenance/Repair Shop	44				156,191	156,191	
58	Building Maintenance	45				4,561,280	4,561,280	
59	Central Stores	47				196,207	196,207	
60	IBM Unit	49				264,519	264,519	
61	N.E. Corner Fox and Roberts	42	113,355			365,155	478,510	
62	Subtotal		204,625			92,934,655	93,139,280	
63	TOTAL		2,013,577			2,031,964,760	2,033,978,337	

BOX 2 - SPLIT OF A&G PLANT BETWEEN WATER AND SEWER						
	(1)	(2)	(3)	(4)	(5)	(6)
	Land	Total Building & Related	Percent Water	Water Allocated Land	Water - Total Building & Related	Sewer - Total Building & Related
	\$	\$	\$	\$	\$	\$
	Ref. Prior Study	Ref. B	WG-1.3	(1)*(3)	(2)*(3)	(1)+(2)-(4)-(5)
<u>Admin. & General</u>						
Undetermined Location	0	73,836,757	50.00%	0	36,918,378	36,918,379
Load Control Cntr	31	4,255,050	100.00%	0	4,255,050	0
Distribution	32	65,470	100.00%	65,470	26,043,986	(0)
Logan Street Garage	33	60,000	43.00%	25,800	2,226,651	2,985,807
MSB 11th Fl ARA Twr (6)	34		50.00%	0	5,886,282	5,886,283
Design Branch	35	201,786	56.00%	0	113,000	88,786
Testing Laboratory	36	0	38.00%	0	0	0
Research & Development	37		38.00%	0	0	0
Survey & Construction	38		56.00%	0	0	0
Meter Shop	40	1,719,313	50.00%	0	859,656	859,657
Customer Service	41		50.00%	0	0	0
Centralized Laboratory	43	22,176,599	50.00%	0	11,088,300	11,088,299
Plant Maint/Repair Shop	44	411,029	38.00%	0	156,191	254,838
Building Maintenance	45	4,801,347	95.00%	0	4,561,280	240,067
Central Stores	47	392,415	50.00%	0	196,207	196,208
IBM Unit	49	529,038	50.00%	0	264,519	264,519
N.E. Corner Fox & Rbrts	42	298,303	38.00%	113,355	365,155	780,728
		423,773		204,625	92,934,655	59,563,571
TOTAL A&G (\$423,773 + \$152,279,078)		152,279,078	152,702,851			
TOTAL A&G ALLOCATED TO WATER			93,139,280			
TOTAL A&G ALLOCATED TO SEWER (\$152,702,851 - \$93,139,280)			59,563,571			

Notes:
 (a) Land valued at \$ 150,000 From previous study (no change in value of Land Assets per CAFR)
 (b) Currently included in Depot 0 - Water T&D Other (1/19/2008). Roxborough Tanks retired
 (c) Meters and radios assets obtained from Meters and other improvements.xls file provided by PWD.

Reference:

Line No.	Description	(1) Land \$ <u>Plant-6</u>	(2) Buildings, Improvements & Equipment \$ <u>Plant-6</u>	(3) Total Plant Investment @6/30/2024 \$ (1)+(2)	(4) Allocated Load Control \$ <u>Plant-9</u>	(5) Estimated Capitalized Interest \$	(6) Plant Additions \$	(7) Total Plant @6/30/2024 \$
Source of Supply:								
1	Fairmount Water Works (a)	150,000	4,211,831	4,361,831				4,361,831
2	Manayunk Canal (a)	50,000	0	50,000				50,000
3	Total	200,000	4,211,831	4,411,831				4,411,831
Power & Pumping:								
Raw Water								
4	Belmont	12,200	23,950,095	23,962,295				23,962,295
5	Queen Lane	19,239	10,928,419	10,947,658				10,947,658
6	Torresdale	0	17,115,738	17,115,738				17,115,738
7	Torresdale Intake Conduit	0	0	0				0
8	Torresdale Raw Water Basin	0	0	0				0
9	Total	31,439	51,994,252	52,025,691				52,025,691
Treated Water								
10	East Park	3,000	2,672,730	2,675,730	165,747			2,841,477
11	Foxchase	5,000	5,873,963	5,878,963	52,376			5,931,339
12	Oak Lane	0	4,214,984	4,214,984	116,023			4,331,007
13	Roxborough High Service	0	3,412,463	3,412,463	99,448			3,511,911
14	West Oak Lane	16,614	7,635,252	7,651,866	58,011			7,709,877
15	Torresdale Low Service	0	14,223,906	14,223,906	530,390			14,754,296
16	Torresdale High Service	0	9,247,944	9,247,944	175,692			9,423,636
17	Lardner's Point	45,000	4,232,434	4,277,434	662,987			4,940,421
18	Belmont High Service	0	16,890,271	16,890,271	104,420			16,994,691
19	Queen Lane High Service	0	24,124,588	24,124,588	79,558			24,204,147
20	Roxborough Exp. High Service	0	0	0	82,873			82,873
21	Chestnut Hill	1,000	0	1,000				1,000
22	Total	70,614	92,528,536	92,599,150	2,127,525			94,726,675
High Pressure Fire								
23	Race Street	0	0	0				0
24	Fairhill	0	0	0				0
25	Total	0	0	0				0
Purification & Treatment								
26	Belmont Filters	273,443	120,680,289	120,953,732				120,953,732
27	Lower Roxborough Filters	2,500	56,514	59,014				59,014
28	Upper Roxborough Filters	63,000	4,601,878	4,664,878				4,664,878
29	Queen Lane Filters	677,180	130,045,401	130,722,581				130,722,581
30	Torresdale Filters	309,000	196,507,079	196,816,079				196,816,079
31	Belmont Control Center	0	0	0				0
32	Total	1,325,123	451,891,161	453,216,284				453,216,284
Transmission & Distribution - Mains								
33	Mains-Total	0	1,099,426,131	1,099,426,131	2,127,525			1,101,553,656
Transmission & Distribution - Other								
34	Oak Lane Reservoir	64,776	8,902,874	8,967,650				8,967,650
35	East Park Reservoir	100,000	129,897,914	129,997,914				129,997,914
36	Somerton Tanks	17,000	4,140,615	4,157,615				4,157,615
37	Deepwell Transfer	0	7,655	7,655				7,655
38	Roxborough Tanks	0	0	0				0
39	Filtered Water Storage	0	39,587	39,587				39,587
40	George Hill Reservoir	0	390,000	390,000				390,000
41	Meters	0	86,399,548	86,399,548				86,399,548
42	Fire Hydrants	0	9,200,000	9,200,000				9,200,000
43	Total	181,776	238,978,194	239,159,970				239,159,970

FY 2026 - FY 2027

44	Load Control Center		4,255,050	4,255,050	(4,255,050)	
45	Administration & General	204,625	88,679,605	88,884,230		
46	TOTAL	<u>2,013,577</u>	<u>2,031,964,760</u>	<u>2,033,978,337</u>	<u>0</u>	
	Check with Plant-7	2,013,577	2,031,964,760	2,033,978,337		

PWD EXHIBIT 6

	0
	<u>88,884,230</u>
	<u>2,033,978,337</u>
	<u>2,033,978,337</u>
	(1) through (6)

(a) Plant investment shown here is considered to be NOT used & useful. Fairmount Water Works is an historic landmark, and the land for Manayunk Canal is not used.

Reference: A. FN-12.3

	(1)	(2)
	<u>Capacity</u> Ref. A	<u>% of</u> <u>Capacity</u>
TREATMENT:		
Torresdale Treatment Plant Capacity L.S.(mgd)	160.0	24.9%
Torresdale Treatment Plant Capacity H.S.(mgd)	53.0	8.3%
Queen Lane Treatment Plant Capacity H.S.(mgd)	24.0	3.7%
Belmont Treatment Plant Capacity H.S.(mgd)	31.5	4.9%
Lardners Point Capacity (mgd)	200.0	31.2%
BOOSTER PUMPING:		
East Park Capacity (mgd)	50.0	7.8%
Fox Chase Capacity (mgd)	15.8	2.5%
Oak Lane Capacity (mgd)	35.0	5.5%
Roxborough H.S. Capacity (mgd)	30.0	4.7%
West Oak Lane Capacity (mgd)	17.5	2.7%
Roxborough Exp. H.S. Capacity (mgd)	25.0	3.9%
Total System Capacity	641.8	100.0%

	<u>Amount</u> \$	<u>% Load</u> <u>Control (a)</u>
ALLOCATION OF LOAD CONTROL INVESTMENT:		
TREATMENT:		
Torresdale Treatment Plant L.S.	530,390	12.5%
Torresdale Treatment Plant H.S.	175,692	4.1%
Queen Lane Treatment Plant H.S.	79,558	1.9%
Belmont Treatment Plant H.S.	104,420	2.5%
Lardners Point	662,987	15.6%
BOOSTER PUMPING:		
East Park	165,747	3.9%
Fox Chase	52,376	1.2%
Oak Lane	116,023	2.7%
Roxborough H.S.	99,448	2.3%
West Oak Lane	58,011	1.4%
Roxborough Exp. H.S.	82,873	1.9%
Total Pumping	2,127,525	50.0%
Transmission & Distribution	2,127,525	50.0%
Total Load Control Investment (a) WPIS.	4,255,050	100.0%

(a) Load Control Investment spread back between Pumping & Transmission with 50.0% to each - Pumping is spread further based on % Plant Capacity in pumping. This percent split discussed with JRM 6/30/92 - Assume OK for now. Source of percent is previous study.

INPUT DATA FROM PWD_Water_Pipe Size Summary 2019.12.05.xlsx

Percentage of Total Mains.....

16" and larger	0.353
18" and larger	0.314
24" and larger	0.268
30" and larger	0.232
36" and larger	0.186
48" and larger	0.149

Outside City	
Return:	7.50%

References: B. (Plant-10) Percent split of water main investment between diff. size mains.

Line No.	Description	(1) Total Investment \$	Aqua PA			(5) Annual Depr. Expense \$
			(2) Allocated Investment to Aqua PA \$	(3) Cap. Cost to Aqua PA \$	(4) Return on Plant Investment @ 7.50% \$	
	Supply and Treatment	Plant-8&Ref B	Plant-16		Plant-16	Plant-16
	Raw Water Power & Pumping					
1	Land	31,439	304	23	23	0
2	Buildings & Equipment	51,994,252	502,967	48,209	37,723	10,486
	Treatment					
	Purification					
3	Land	1,325,123	19,416	1,456	1,456	0
4	Buildings & Equipment	451,891,161	6,621,116	648,464	496,584	151,880
	Treated Water Power & Pumping					
5	Land	45,000	659	49	49	0
6	Buildings & Equipment	70,355,064	1,030,843	97,930	77,313	20,617
7	Total Supply and Treatment	575,642,038	8,175,306	796,131	613,148	182,983
	Distribution					
	Booster Pumping					
8	Land	25,614	319	24	24	0
9	Buildings & Equipment	24,300,997	302,911	28,573	22,718	5,855
	Filtered Water Storage					
10	Land	181,776	2,663	200	200	0
11	Buildings & Equipment	143,378,646	2,100,786	240,559	157,559	83,000
	High Pressure Fire System					
12	Land	0	0	0	0	0
13	Buildings & Equipment	0	0	0	0	0
	Transmission & Distribution Mains					
14	Small Mains (Less than 24")	806,325,122	0	0	0	0
15	Large Mains (24" & Over) (b)	295,228,534	4,325,693	406,088	324,427	81,661
16	Fire Hydrants	9,200,000	0	0	0	0
17	Meters	86,399,548	0	0	0	0
18	Total Distribution	1,365,040,238	6,732,372	675,444	504,928	170,516
	Administrative and General (a)					
19	Land	204,625	1,572	118	118	0
20	Buildings & Equipment	88,679,605	681,207	71,255	51,091	20,164
21	Total Administrative and General	88,884,230	682,779	71,373	51,209	20,164
22	TOTAL INVESTMENT	2,029,566,506	15,590,457	1,542,948	1,169,285	373,663

(a) Administrative and General allocated based on subtotals of Lines 7 & 18.

References: A. Series 2019A Bonds OS

Line No.	Description	Total Capacity of Facility mgd Ref. A	Aqua PA Contract Capacity mgd	Aqua PA Contract Capacity %
Source of Supply:				
1	Fairmount Water Works			
2	Manayunk Canal			
3	Total	0.00		
Power & Pumping:				
Raw Water				
4	Belmont	140.00		
5	Queen Lane	207.00		
6	Torresdale/Baxter	480.00		
7	Torresdale Intake Conduit			
8	Torresdale Raw Water Basin			
9	Total	827.00	8.00	0.97%
Treated Water				
10	East Park	50.00		
11	Foxchase	15.80		
12	Oak Lane (East)	35.00		
13	Roxborough High Service	30.00		
14	West Oak Lane	17.50		
15	Torresdale/Baxter Low Service	160.00		
16	Torresdale/Baxter High Service	53.00		
17	Lardner's Point	200.00		
18	Belmont High Service	31.50		
19	Queen Lane High Service	24.00		
20	Q. Ln. Roxborough Exp. High Serv	25.00		
21	Total	641.80	8.00	1.25%
High Pressure Fire				
22	Race Street			
23	Fairhill			
24	Total	0.00		
Purification & Treatment:				
25	Belmont Filters	86.00		
26	Lower Roxborough Filters			
27	Upper Roxborough Filters			
28	Queen Lane Filters	140.00		
29	Torresdale/Baxter Filters	320.00		
30	Treatment Headquarters			
31	Belmont Control Center			
32	Total	546.00	8.00	1.47%
Transmission & Distribution - Mains:				
33	Small Mains (24" & smaller)			
34	Large Mains (Over 24")			
Transmission & Distribution - Other:				
35	Oak Lane Reservoir	70.00		
36	East Park Reservoir	370.00		
37	Somerton Tanks	10.00		
38	Deepwell Transfer			
39	Roxborough Tanks	17.60		
40	Filtered Water Storage			
41	George Hill Reservoir			
42	Meters			
43	Total	467.60	8.00	1.71%
44	Load Control Center		8.00	
45	Administration & General		8.00	
46	TOTAL			

Line No.	Description	(1) Total Plant Investment \$ <u>Plant-8</u>	(2) Land \$ <u>Plant-8</u>	(3) Depreciable Plant \$ (1)-(2)	(4) Depr. Rate (b)	(5) Annual Depr. Expense \$ (3)*(4)
Source of Supply:						
1	Fairmount Water Works (a)	4,361,831	150,000	4,211,831	2.5%	105,296
2	Manayunk Canal (a)	50,000	50,000	0	2.5%	0
3	Total	4,411,831	200,000	4,211,831	2.5%	105,296
Power & Pumping:						
Raw Water						
4	Belmont	23,962,295	12,200	23,950,095	1.9%	466,260
5	Queen Lane	10,947,658	19,239	10,928,419	2.0%	213,968
6	Torresdale	17,115,738	0	17,115,738	2.4%	403,726
7	Torresdale Intake Conduit	0	0	0	2.4%	0
8	Torresdale Raw Water Basin	0	0	0	2.4%	0
9	Total	52,025,691	31,439	51,994,252	2.1%	1,083,954
Treated Water						
10	East Park	2,841,477	3,000	2,838,477	2.0%	56,770
11	Foxchase	5,931,339	5,000	5,926,339	1.7%	102,253
12	Oak Lane	4,331,007	0	4,331,007	2.0%	86,620
13	Roxborough High Service	3,511,911	0	3,511,911	2.0%	70,238
14	West Oak Lane	7,709,878	16,614	7,693,264	2.0%	153,865
15	Torresdale Low Service	14,754,296	0	14,754,296	2.0%	295,086
16	Torresdale High Service	9,423,636	0	9,423,636	2.0%	188,473
17	Lardner's Point	4,940,421	45,000	4,895,421	2.0%	97,908
18	Belmont High Service	16,994,691	0	16,994,691	2.0%	339,894
19	Queen Lane High Service	24,204,147	0	24,204,147	2.0%	484,083
20	Roxborough Exp. High Service	82,873	0	82,873	2.0%	1,657
21	Chestnut Hill	1,000	1,000	0	2.0%	0
22	Total	94,726,675	70,614	94,656,061	2.0%	1,876,847
High Pressure Fire						
23	Race Street	0	0	0	1.1%	0
24	Fairhill	0	0	0	1.8%	0
25	Total	0	0	0	#DIV/0!	0
Purification & Treatment						
26	Belmont Filters	120,953,732	273,443	120,680,289	2.7%	3,313,157
27	Lower Roxborough Filters	59,014	2,500	56,514	2.9%	1,615
28	Upper Roxborough Filters	4,664,878	63,000	4,601,878	2.8%	129,966
29	Queen Lane Filters	130,722,581	677,180	130,045,401	2.5%	3,278,054
30	Torresdale Filters	196,816,079	309,000	196,507,079	1.9%	3,643,045
31	Belmont Control Center	0	0	0	2.5%	0
32	Total	453,216,284	1,325,123	451,891,161	2.3%	10,365,837
Transmission & Distribution - Mains						
33	Mains-Total	1,101,553,656	0	1,101,553,656	1.9%	20,795,350
34						
Transmission & Distribution - Other						
35	Oak Lane Reservoir	8,967,650	64,776	8,902,874	4.1%	363,638
36	East Park Reservoir	129,997,914	100,000	129,897,914	4.0%	5,214,102
37	Somerton Tanks	4,157,615	17,000	4,140,615	1.8%	76,071
38	Deepwell Transfer	7,655	0	7,655	2.5%	191
39	Roxborough Tanks	0	0	0	2.5%	0
40	Filtered Water Storage	39,587	0	39,587	2.5%	990
41	George Hill Reservoir	390,000	0	390,000	2.5%	9,750
42	Meters	86,399,548	0	86,399,548	7.0%	6,047,968
43	Fire Hydrants	9,200,000	0	9,200,000	2.5%	230,000
44	Total	239,159,970	181,776	238,978,194	5.0%	11,942,710
					4.0% <== Excludes Meters & Hydrants	

45	Load Control Center		0		0	
	Administration & General					
	Undetermined Location	36,918,378		36,918,378	2.5%	922,959
	All Other	51,965,852	204,625	51,761,227	3.3%	1,701,443
46	Total Administration & General	88,884,230	204,625	88,679,605	3.0%	2,624,402
47	TOTAL	2,033,978,337	2,013,577	2,031,964,760	2.4%	48,794,396
	Check with column (1) - (2)			2,031,964,760		

(a) Plant investment not included as used & useful.

(b) Depreciation rates in this column were extracted from file Wrcld.wk4 of file Philly\31416100\.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)
		Est. Test Yr. Plant Investment \$	Total Test Yr. Depr. Expense \$	Test Yr. Plant Investment \$	Test Yr. Capital Cost \$	Test Yr. Return on Plant \$	Test Yr. Depr. Expense \$
Aqua PA							
Raw Water Supply and Pumping							
Source of Supply							
1	Land	200,000					
2	Buildings and Equipment	4,211,831	105,296				
Power and Pumping							
3	Land	31,439		304	23	23	0
4	Buildings and Equipment	51,994,252	1,083,954	502,967	48,209	37,723	10,486
5	Total Raw Water Supply and Pumping	56,437,522	1,189,250	503,271	48,232	37,746	10,486
Purification and Treatment							
Power and Pumping (a)							
6	Land	70,614		979	73	73	0
7	Buildings and Equipment	94,656,061	1,876,847	1,333,754	126,503	100,031	26,472
Treatment							
8	Land	1,325,123		19,416	1,456	1,456	0
9	Buildings and Equipment	451,891,161	10,365,837	6,621,116	648,464	496,584	151,880
10	Total Purification and Treatment	547,942,959	12,242,684	7,975,264	776,496	598,144	178,352
Transmission and Distribution							
11	Mains	1,101,553,656	20,795,350	4,325,693	406,088	324,427	81,661
12	Meters	86,399,548	6,047,968		0		
13	Hydrants	9,200,000	230,000		0		
Filtered Water Storage							
14	Land	181,776		2,663	200	200	0
15	Buildings and Equipment	143,378,646	5,664,742	2,100,786	240,559	157,559	83,000
High Pressure Fire System							
16	Land	0			0		
17	Mains 0.0000 of Mains	0	0				
18	Buildings and Equipment	0	0		0		
19	Total Transmission and Distribution	1,340,713,627	32,738,060	6,429,142	646,847	482,186	164,661
20	Total excluding Administrative and General	1,945,094,107	46,169,994	14,907,678	1,471,575	1,118,076	353,499
Administrative and General							
21	Land	204,625		1,572	118	118	0
22	Buildings and Equipment	88,679,605	2,624,402	681,207	71,255	51,091	20,164
23	Total Administrative and General	88,884,230	2,624,402	682,779	71,373	51,209	20,164
24	Total Water Plant Investment	2,033,978,337	48,794,396	15,590,457	1,542,948	1,169,285	373,663

Agrees with BOX 1 within \$1,000

(a) Includes booster pumping

BOX 1		
Booked Original Cost		2,091,309,183
Land	Plant-14	2,013,577
Other Additions	Plant-14	0
Sewer Allocated A&G Less Land		
Sewer Allocated A&G Incl. Land	59,563,571	Plant-7
Less A&G Land (Water & Sewer)	(423,773)	Plant-7
Plus Water Allocated Land	204,625	Plant-7
Sewer Allocated A&G Less Land	(59,344,423)	
Total Water Plant Investment		2,033,978,337

Aqua PA Maximum Day Plant-13 8.0 mgd

Water Plant Investment
Allocation of Water Plant Investment to Functional Cost Component

Line No.	Estimated Test Period Plant Investment	Aqua PA Direct	Return on Plant Invest. @ 7.50%	Annual Depreciation Expense	CHECKS	
					Rate Base Allocation	Depr Rate
	\$	\$	\$	\$		
	Plant-8	Plant-13		Plant-11		
Source of Supply						
1	200,000				0.00%	
2	4,211,831				0.00%	
Power and Pumping						
Raw Water Power & Pumping						
3	31,439	304	23		0.97%	0.00%
4	51,994,252	502,967	37,723	10,486	0.97%	2.08%
Treatment						
Purification						
5	1,325,123	19,416	1,456		1.47%	0.00%
6	451,891,161	6,621,116	496,584	151,880	1.47%	2.29%
Treated Water Power & Pumping						
7	45,000	659	49		1.47%	0.00%
8	70,355,064	1,030,843	77,313	20,617	1.47%	2.00%
9	575,642,038	8,175,306	613,148	182,983	1.42%	2.24%
Distribution						
Booster Pumping						
10	25,614	319	24		1.25%	0.00%
11	24,300,997	302,911	22,718	5,855	1.25%	1.93%
Filtered Water Storage						
12	181,776	2,663	200		1.47%	0.00%
13	143,378,646	2,100,786	157,559	83,000	1.47%	3.95%
High Pressure Fire System						
14	0				NA	
15	0				NA	
Transmission & Distribution Mains						
16	806,325,122				0.00%	
17	295,228,534	4,325,693	324,427	81,661	1.47%	1.89%
18	9,200,000				0.00%	
19	86,399,548				0.00%	
20	1,365,040,238	6,732,372	504,928	170,516	0.49%	2.53%
Administrative and General (a)						
21	204,625	1,572	118		0.77%	0.00%
22	88,679,605	681,207	51,091	20,164	0.77%	2.96%
23	88,884,230	682,779	51,209	20,164	0.77%	2.95%
24	2,029,566,506	15,590,457	1,169,285	373,663	0.77%	2.40%
	Return @ 7.50%	1,169,284			1,543,000	

WCOS25_26.XLS

WPLTALLO

The "Wpltallo" worksheet allocates water treatment plant investment and annual depreciation to cost functions.

Range	Description	Page Number	Table
WpltInd	Index	Wpltallo-1	
API	Allocation of Plant Investment	Wpltallo-2	SCHEDULE BV-2: TABLE 4-6
ALLOCFAC1	Allocation Factors - Page 1	Wpltallo-3	
ALLOCFAC2	Allocation Factors - Page 2	Wpltallo-4	
ALLDEP	Allocation of Depreciation Expense	Wpltallo-5	SCHEDULE BV-2: TABLE 4-7

SCHEDULE BV-2: TABLE 4-6

ALLOCATION OF TEST YEAR WATER PLANT INVESTMENT TO FUNCTIONAL COST COMPONENTS TEST YEAR 2026

Line No.	Description	(1)	(2)	(3)		(4)	(5)	(6)		(7)	(8)	Allocation Basis: Wp1tallo-3			Aqua PA
		Estimated Test Year Plant Investment \$	Base \$	Maximum Day \$	Extra Capacity Maximum Hour In Excess of Maximum Day \$	Customer Meters \$	Standard Pressure \$	High Pressure \$	Wholesale Direct \$	Base	Max Day	Max Hour			
		Plant-15									Plant-15				
	Raw Water Supply and Pumping														
	Source of Supply														
1	Land	200,000	200,000									100%			
2	Buildings and Equipment	4,212,000	4,212,000									100%			
	Power and Pumping														
3	Land	31,000	22,000	9,000						0		72%	28%		0
4	Buildings and Equipment	51,994,000	37,074,000	14,417,000						503,000		72%	28%		503,000
5	Total Raw Water Supply and Pumping	56,437,000	41,508,000	14,426,000						503,000					503,000
	Purification and Treatment														
	Power and Pumping (a)														
6	Land	71,000	34,000	10,000	26,000					1,000		48%	14%	38%	1,000
7	Buildings and Equipment	94,656,000	44,795,000	13,065,000	35,462,000					1,334,000		48%	14%	38%	1,334,000
	Treatment														
8	Land	1,325,000	940,000	366,000						19,000		72%	28%		19,000
9	Buildings and Equipment	451,891,000	320,594,000	124,676,000						6,621,000		72%	28%		6,621,000
10	Total Purification and Treatment	547,943,000	366,363,000	138,117,000	35,488,000					7,975,000					7,975,000
	Transmission and Distribution														
11	Mains	1,101,554,000	526,669,000	153,612,000	416,947,000					4,326,000		48%	14%	38%	4,326,000
12	Meters	86,400,000				86,400,000				0		100% Meters			0
13	Hydrants	9,200,000					9,200,000			0		100% Standard Pressure Fire			0
	Filtered Water Storage														
14	Land	182,000	86,000	25,000	68,000					3,000		48%	14%	38%	3,000
15	Buildings and Equipment	143,379,000	67,813,000	19,779,000	53,686,000					2,101,000		48%	14%	38%	2,101,000
	High Pressure Fire System (b)														
16	Land	0						0		0		100% High Pressure Fire			
17	Mains	0						0		0		100% High Pressure Fire			
18	Buildings and Equipment	0						0		0		100% High Pressure Fire			
19	Total Transmission and Distribution	1,340,715,000	594,568,000	173,416,000	470,701,000	86,400,000	9,200,000			6,430,000					6,430,000
20	Subtotal	1,945,095,000	1,002,439,000	325,959,000	506,189,000	86,400,000	9,200,000			14,908,000					14,908,000
	Administrative and General														
21	Land	205,000	106,000	34,000	53,000	9,000	1,000	0	2,000						2,000
22	Buildings and Equipment	88,680,000	45,702,000	14,861,000	23,078,000	3,939,000	419,000	0	681,000						681,000
23	Total Administrative and General	88,885,000	45,808,000	14,895,000	23,131,000	3,948,000	420,000		683,000						683,000
24	Total Water Plant Investment	2,033,980,000	1,048,247,000	340,854,000	529,320,000	90,348,000	9,620,000		15,591,000						15,591,000
			51.5%	16.8%	26.0%	4.4%	0.5%	0.0%	0.8%						0.8%

(a) Includes booster pumping
(b) Allocated to Mains

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Avg Day mgd	Flow Output Max Day mgd	Max Rate mgd	Base	Demand Factors Max Day	Max Hr	Base	Allocation Factors Max Day	Max Hr
					(2)/(1)	(3)/(1)	1-(7)-(8)	(2)-(1)/[(3) or (2)]	[(3)-(2)]/(3)
Raw Water Pumping									
FY 2015	250.9	305.3		1.00	1.22	0.00	0.82	0.18	0.00
FY 2016	243.2	276.8		1.00	1.14	0.00	0.88	0.12	0.00
FY 2017	242.4	315.1		1.00	1.30	0.00	0.77	0.23	0.00
FY 2018	243.0	336.8		1.00	1.39	0.00	0.72	0.28	0.00
FY 2019	240.7	298.3		1.00	1.24	0.00	0.81	0.19	0.00
FY 2020	239.0	291.9		1.00	1.22	0.00	0.82	0.18	0.00
FY 2021	246.0	274.0		1.00	1.11	0.00	0.90	0.10	0.00
FY 2022	247.1	296.8		1.00	1.20	0.00	0.83	0.17	0.00
FY 2023	250.2	321.3		1.00	1.28	0.00	0.78	0.22	0.00
FY 2024	248.4	294.9		1.00	1.19	0.00	0.84	0.16	0.00
Avg FY 2015 - FY 2024	245.1	301.1		1.00	1.23	0.00	0.81	0.19	0.00
Avg FY 2020 - FY 2024	246.1	295.8		1.00	1.20	0.00	0.83	0.17	0.00
Avg FY 2022 - FY 2024	248.6	304.3		1.00	1.22	0.00	0.82	0.18	0.00
Maximum Demand Factors				1.00	1.39	0.00	0.72	0.28	0.00
USE				1.00	1.39	0.00	0.72	0.28	0.00
Filter Output									
FY 2015	235.0	278.6		1.00	1.19	0.00	0.84	0.16	0.00
FY 2016	228.1	255.7		1.00	1.12	0.00	0.89	0.11	0.00
FY 2017	227.5	272.9		1.00	1.20	0.00	0.83	0.17	0.00
FY 2018	227.6	311.8		1.00	1.37	0.00	0.73	0.27	0.00
FY 2019	226.0	266.8		1.00	1.18	0.00	0.85	0.15	0.00
FY 2020	224.5	264.9		1.00	1.18	0.00	0.85	0.15	0.00
FY 2021	230.6	250.5		1.00	1.09	0.00	0.92	0.08	0.00
FY 2022	231.3	266.8		1.00	1.15	0.00	0.87	0.13	0.00
FY 2023	234.0	278.9		1.00	1.19	0.00	0.84	0.16	0.00
FY 2024	232.8	272.2		1.00	1.17	0.00	0.86	0.14	0.00
Avg FY 2015 - FY 2024	229.7	271.9		1.00	1.18	0.00	0.84	0.16	0.00
Avg FY 2020 - FY 2024	230.6	266.7		1.00	1.16	0.00	0.86	0.14	0.00
Avg FY 2022 - FY 2024	232.7	272.6		1.00	1.17	0.00	0.85	0.15	0.00
Maximum Demand Factors				1.00	1.37	0.00	0.73	0.27	0.00
USE							0.72	0.28	0.00
Plant Output - Total									
FY 2015	230.8	289.2		1.00	1.25	0.00	0.80	0.20	0.00
FY 2016	223.8	256.4		1.00	1.15	0.00	0.87	0.13	0.00
FY 2017	222.2	268.2		1.00	1.21	0.00	0.83	0.17	0.00
FY 2018	222.6	303.9		1.00	1.37	0.00	0.73	0.27	0.00
FY 2019	221.8	258.1		1.00	1.16	0.00	0.86	0.14	0.00
FY 2020	220.3	259.7		1.00	1.18	0.00	0.85	0.15	0.00
FY 2021	226.6	251.7		1.00	1.11	0.00	0.90	0.10	0.00
FY 2022	226.7	257.9		1.00	1.14	0.00	0.88	0.12	0.00
FY 2023	230.0	278.4		1.00	1.21	0.00	0.83	0.17	0.00
FY 2024	228.4	260.3		1.00	1.14	0.00	0.88	0.12	0.00
Avg FY 2015 - FY 2024	225.3	268.4		1.00	1.19	0.00	0.84	0.16	0.00
Avg FY 2020 - FY 2024	226.4	261.6		1.00	1.16	0.00	0.87	0.13	0.00
Avg FY 2022 - FY 2024	228.4	265.5		1.00	1.16	0.00	0.86	0.14	0.00
Maximum Demand Factors				1.00	1.37	0.00	0.73	0.27	0.00
USE							0.72	0.28	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Avg Day	Flow Output	Max Rate	Base	Demand Factors	Max Hr	Base	Allocation Factors	Max Hr
	mgd	Max Day	mgd		Max Day			Max Day	
		mgd			(2)/(1)	(3)/(1)	1-(7)-(8)	(2)-(1)/[(3) or (2)]	[(3)-(2)]/(3)
Total Districts Incl. Bucks Co									
FY 2015	230.8	291.8	365.5	1.00	1.26	1.58	0.63	0.17	0.20
FY 2016	223.8	258.2	430.8	1.00	1.15	1.92	0.52	0.08	0.40
FY 2017	223.0	263.8	402.5	1.00	1.18	1.80	0.56	0.10	0.34
FY 2018	232.2	301.0	346.0	1.00	1.30	1.49	0.67	0.20	0.13
FY 2019	221.8	258.1	330.9	1.00	1.16	1.49	0.67	0.11	0.22
FY 2020	220.5	257.7	326.0	1.00	1.17	1.48	0.68	0.11	0.21
FY 2021	226.7	256.9	472.7	1.00	1.13	2.09	0.48	0.06	0.46
FY 2022	225.2	254.8	370.2	1.00	1.13	1.64	0.61	0.08	0.31
FY 2023	228.9	267.2	324.9	1.00	1.17	1.42	0.70	0.12	0.18
FY 2024	227.8	254.4	316.1	1.00	1.12	1.39	0.72	0.08	0.20
Avg FY 2015 - FY 2024	226.1	266.4	368.6	1.00	1.18	1.63	0.61	0.11	0.28
Avg FY 2020 - FY 2024	225.8	258.2	362.0	1.00	1.14	1.60	0.62	0.09	0.29
Avg FY 2022 - FY 2024	227.3	258.8	337.1	1.00	1.14	1.48	0.68	0.09	0.23
Maximum Demand Factors				1.00	1.30	2.09	0.48	0.14	0.38
USE	227.3			1.00	1.30	2.09	0.48	0.14	0.38
Aqua PA									
FY 2015	2.6	6.1	9.0	1.00	2.35	3.46	0.29	0.39	0.32
FY 2016	1.4	3.6	9.9	1.00	2.57	7.07	0.14	0.22	0.64
FY 2017	1.5	5.7	8.4	1.00	3.80	5.60	0.18	0.50	0.32
FY 2018	1.3	3.7	16.1	1.00	2.85	12.38	0.08	0.15	0.77
FY 2019	1.3	3.0	8.6	1.00	2.31	6.62	0.15	0.20	0.65
FY 2020	1.4	3.8	9.7	1.00	2.71	6.93	0.14	0.25	0.61
FY 2021	1.4	5.5	9.0	1.00	3.93	6.43	0.15	0.46	0.39
FY 2022	1.9	5.1	9.6	1.00	2.68	5.05	0.20	0.33	0.47
FY 2023	1.5	5.3	7.0	1.00	3.53	4.67	0.22	0.54	0.24
FY 2024	1.2	5.4	6.8	1.00	4.50	5.67	0.17	0.62	0.21
Avg FY 2015 - FY 2024	1.6	4.7	9.4	1.00	2.94	5.88	0.57	0.31	0.12
Avg FY 2020 - FY 2024	1.5	5.0	8.4	1.00	3.33	5.60	0.18	0.42	0.40
Avg FY 2022 - FY 2024	1.5	5.3	7.8	1.00	3.53	5.20	0.19	0.49	0.32
Maximum Demand Factors				1.00	4.50	12.38	0.08	0.28	0.64
USE	1.43	3.44	9.00		2.40				
	See Aqua PA TY Usage =====>								

AQUA PA TEST YEAR USAGE			
		Annual Usage (mcf)	Peak Usage mgd
FY 2025	69,985		
FY 2026	69,985	3.44	9.00
FY 2027	69,985	3.44	9.00
FY 2028	69,985	3.44	9.00
FY 2029	69,985	3.44	9.00
FY 2030	69,985		
FY 2031	69,985		
FY 2032	69,985		
TY 2026			
mcf	69,985		
mgd	1.43	3.44	9.00

FY 2026 - FY 2027

PWD EXHIBIT 6

<u>Baxter Plant</u>	% of Total								
FY 2015	55.2%	127.3	163.9	1.00	1.29	0.00	0.78	0.22	0.00
FY 2016		129.3	150.6	1.00	1.16	0.00	0.86	0.14	0.00
FY 2017		132.1	170.4	1.00	1.29	0.00	0.78	0.22	0.00
FY 2018		127.9	166.4	1.00	1.30	0.00	0.77	0.23	0.00
FY 2019	58.1%	128.9	155.0	1.00	1.20	0.00	0.83	0.17	0.00
FY 2020	56.6%	124.8	155.1	1.00	1.24	0.00	0.80	0.20	0.00
FY 2021	56.1%	127.1	151.5	1.00	1.19	0.00	0.84	0.16	0.00
FY 2022	58.3%	131.3	161.1	1.00	1.23	0.00	0.82	0.18	0.00
FY 2023	58.8%	134.6	170.8	1.00	1.27	0.00	0.79	0.21	0.00
FY 2024	57.9%	132.0	157.9	1.00	1.20	0.00	0.84	0.16	0.00
Avg FY 2015 - FY 2024	57.3%	129.5	160.3	1.00	1.24	0.00	0.81	0.19	0.00
Avg FY 2020 - FY 2024		130.0	159.3	1.00	1.23	0.00	0.82	0.18	0.00
Avg FY 2022 - FY 2024		132.6	163.3	1.00	1.23	0.00	0.81	0.19	0.00
Maximum Demand Factors				1.00	1.30	0.00	0.77	0.23	0.00

USE 58.3% 132.6 1.30

<u>Baxter Low Service</u>										
FY 2015		40.0	50.1	62.0	1.00	1.25	1.55	0.65	0.16	0.19
FY 2016		40.1	49.7	68.0	1.00	1.24	1.70	0.59	0.14	0.27
FY 2017		39.0	52.0	62.2	1.00	1.33	1.59	0.63	0.21	0.16
FY 2018		36.7	46.3	60.0	1.00	1.26	1.63	0.61	0.16	0.23
FY 2019		37.7	42.1	65.5	1.00	1.12	1.74	0.57	0.07	0.36
FY 2020		32.8	42.0	54.9	1.00	1.28	1.67	0.60	0.17	0.23
FY 2021		38.6	44.6	55.8	1.00	1.16	1.45	0.69	0.11	0.20
FY 2022		30.5	43.9	61.5	1.00	1.44	2.02	0.49	0.22	0.29
FY 2023		39.8	43.8	50.9	1.00	1.10	1.28	0.78	0.08	0.14
FY 2024		39.9	43.0	46.5	1.00	1.08	1.17	0.85	0.07	0.08
Avg FY 2015 - FY 2024		37.5	45.8	58.7	1.00	1.22	1.57	0.64	0.14	0.22
Avg FY 2020 - FY 2024		36.3	43.5	53.9	1.00	1.20	1.48	0.68	0.13	0.19
Avg FY 2022 - FY 2024		36.7	43.6	53.0	1.00	1.19	1.44	0.69	0.13	0.18
Maximum Demand Factors				1.00	1.44	2.02	0.49	0.22	0.29	

USE 36.7 2.02

SCHEDULE BV-2: TABLE 4-7

ALLOCATION OF TEST YEAR WATER PLANT DEPRECIATION EXPENSE
TO FUNCTIONAL COST COMPONENTS
TEST YEAR 2026

Line No.	Description	(1)	(2)	(3)		(4)	(5)	(6)		(7)	(8)	Allocation Basis:			Aqua PA
		Total Test Year Depreciation Expense \$	Base \$	Maximum Day	Maximum Hour In Excess of Maximum Day	Customer Meters \$	Standard Pressure \$	High Pressure \$	Wholesale Direct \$	Base	Max Day	Max Hour			
		<u>Plant-15</u>									<u>Plant-15</u>				
1	Raw Water Supply and Pumping														
	Source of Supply	105,000	105,000									100%			
2	Power and Pumping	1,084,000	773,000	301,000							10,000	72%	28%		10,000
3	Total Supply and Pumping	1,189,000	878,000	301,000							10,000				10,000
	Purification and Treatment														
4	Power and Pumping (a)	1,877,000	888,000	259,000	704,000						26,000	48%	14%	38%	26,000
5	Treatment	10,366,000	7,354,000	2,860,000							152,000	72%	28%		152,000
6	Total Purification and Treatment	12,243,000	8,242,000	3,119,000	704,000						178,000				178,000
	Transmission and Distribution														
7	Mains	20,795,000	9,942,000	2,900,000	7,871,000						82,000	48%	14%	38%	82,000
8	Meters	6,048,000				6,048,000					0	100%			
9	Hydrants	230,000						230,000			0	100%			
10	Filtered Water Storage	5,665,000	2,679,000	781,000	2,122,000						83,000	48%	14%	38%	83,000
11	High Pressure Fire System	0								0	0	100%			
12	Total Transmission and Distribution	32,738,000	12,621,000	3,681,000	9,993,000	6,048,000		230,000			165,000				165,000
13	Subtotal	46,170,000	21,741,000	7,101,000	10,697,000	6,048,000		230,000			353,000				353,000
14	Administrative and General	2,624,000	1,352,000	440,000	683,000	117,000		12,000		0	20,000	Allocation of Plant A & G			20,000
15	Total Water Plant Expense	48,794,000	23,093,000	7,541,000	11,380,000	6,165,000		242,000		0	373,000				373,000
	(a) Includes booster pumping		47.3%	15.5%	23.3%	12.6%		0.5%		0.0%	0.8%				0.8%

WCOS25_26.XLS

WOMALLO

The "Womallo" worksheet allocates Water System operation and maintenance expense to functional cost components.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
WomaInd	Index	Womallo-1	
TYOME	Test Year O&M Expense	Womallo-2	
OMFAC	O&M by Facility	Womallo-3	
AOMF1	Adjusted O&M by Facility - Page 1	Womallo-4	
AOMF2	Adjusted O&M by Facility - Page 2	Womallo-5	
LDCNTRL	Load Control O&M Expense	Womallo-6	
DISTSYS	Distribution System O&M Expense	Womallo-7	
XXXXX	PAGE NOT IN USE	Womallo-8	
ADMIN	Allocation of Administrative Costs	Womallo-9	
MSMM	Machine Shop & Materials Mgmt O&M	Womallo-10	
DIROM	Allocation of Direct to O&M Facility	Womallo-11	
ADHR	Administrative & Human Resources O&M	Womallo-12	
xxxxx	NOT IN USE	Womallo-13	
ATOM	Allocation of Total O&M Expense	Womallo-14	
xxxxx	NOT IN USE	Womallo-15	
OMALLO	Allocation of O&M Expense - Table	Womallo-16	SCHEDULE BV-2: TABLE 4-5
ATACC	Allocated Treatment & Conveyance Costs	Womallo-17	
PSWCIMAL	Aqua PA Allocated O&M	Womallo-18	

Reference: Financial Planning Model
Link Worksheet

Line No.	Test Year Class 100 Expend. \$	Test Year Class 200 Expenditures				Test Year Class 300 Expenditures			Test Year Class 400 Expend. \$	Total \$
		Power \$	Gas \$	All Other \$	Total \$	Chemicals \$	All Other \$	Total \$		
OPERATIONS DIVISION										
DIRECT COSTS										
1	4,655,842	0	0	1,698,543	1,698,543	2,353,836	1,761,378	4,115,214	140,519	10,610,118
2	4,480,216	0	0	1,110,497	1,110,497	1,891,475	934,991	2,826,466	114,219	8,531,398
3	4,247,186	0	0	804,898	804,898	2,311,803	609,901	2,921,704	48,092	8,021,880
4	0	0	0	0	0	0	0	0	0	0
5	2,291,519	9,211,289	608,328	2,427,567	12,247,185	0	141,687	141,687	20,289	14,700,679
6	18,761,385	90,130	129,040	2,798,815	3,017,985	21,016	315,908	336,924	157,720	22,274,014
7	3,217,625	0	0	335,696	335,696	2,522	386,222	388,744	39,075	3,981,140
8	0	0	0	0	0	0	0	0	0	0
9	37,653,773	9,301,419	737,368	9,176,016	19,214,803	6,580,653	4,150,087	10,730,740	519,913	68,119,229
ALLOCATED COSTS										
10	368,806	0	36,868	158,587	195,456	17,128,361	3,956	17,132,316	56,734	17,753,312
11	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0	0
14	3,471,685	0	0	8,915,790	8,915,790	0	101,770	101,770	2,775,368	15,264,613
15	981,976	0	0	37,814	37,814	6,305	4,121,809	4,128,114	30,058	5,177,961
16	994,995	0	0	1,933,144	1,933,144	0	6,113	6,113	1,127	2,935,380
17	0	0	0	0	0	0	0	0	0	0
18	1,550,650	0	0	6,946	6,946	0	17,621	17,621	2,630	1,577,846
19	0	0	0	0	0	0	0	0	0	0
20	7,368,111	0	36,868	11,052,281	11,089,149	17,134,666	4,251,269	21,385,935	2,865,917	42,709,112
21	45,021,884	9,301,419	774,236	20,228,297	30,303,952	23,715,319	8,401,356	32,116,675	3,385,830	110,828,341
FRINGE BENEFITS										
22										3,160,106
23										3,372,336
24										9,516,189
25										4,459,135
26										35,384,158
27										2,319,224
28										2,782,652
29										1,037,912
30										0
31										62,031,712
INTERDEPARTMENTAL										
32										5,126,953
33										2,028,843
34										7,071,286
35										11,670,260
36										7,282,511
37	12,108,152				15,117,389			1,182,801	288,340	28,696,682
38	5,673,687				11,946,933			1,163,836	0	18,784,456
39										5,977,574
40										2,655,000
41										262,153,619

Fringe Benefits	62,031,712	This page
Interdepartmental	89,293,566	This page
Operations	110,828,341	This page
Subtotal	262,153,619	
WTP Sludge	18,947,000	Womallo-16
Total	281,100,619	
Total agrees with Womallo-16	281,102,000	Womallo-16

Reference: [Womallo-2](#)

WATER SYSTEM EXPENDITURES TEST YEAR 2026											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
TRT HQ	Baxter	Queen Lane	Belmont	Treatment Subtotal	CONV HQ	Load Control	Dist.	Emerg & SS	Pumping	Control Subtotal	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
				(1)+(2)+(3)+(4)					(6)+(7)+(8)+(9)+(10)		
PERSONAL SERVICES											
Total Class 100	368,806	4,655,842	4,480,216	4,247,186	13,752,049	0	2,291,519	18,761,385	0	3,217,625	24,270,529
PURCHASED SERVICES											
Power - Class 220	0	0	0	0	0	0	9,211,289	90,130	0	0	9,301,419
xxxxxxx											
Power Less L.E. - Class 220	0	0	0	0	0	0	9,211,289	90,130	0	0	9,301,419
Gas - Class 221	36,868	0	0	0	36,868	0	608,328	129,040	0	0	737,368
xxxxxxx											
Gas Less L.E. - Class 221	36,868	0	0	0	36,868	0	608,328	129,040	0	0	737,368
All Other	158,587	1,698,543	1,110,497	804,898	3,772,525	0	2,427,567	2,798,815	0	335,696	5,562,078
xxxxxxx											
All Other Less L.E.	158,587	1,698,543	1,110,497	804,898	3,772,525	0	2,427,567	2,798,815	0	335,696	5,562,078
Total Class 200	195,456	1,698,543	1,110,497	804,898	3,809,393	0	12,247,185	3,017,985	0	335,696	15,600,865
MATERIALS AND SUPPLIES											
Chemicals - Class 307	17,128,361	2,353,836	1,891,475	2,311,803	23,685,476	0	0	21,016	0	2,522	23,538
xxxxxxx											
Chemicals less L.E. - Class 3	17,128,361	2,353,836	1,891,475	2,311,803	23,685,476	0	0	21,016	0	2,522	23,538
All Other	3,956	1,761,378	934,991	609,901	3,310,225	0	141,687	315,908	0	386,222	843,817
xxxxxxx											
All Other Less L.E.	3,956	1,761,378	934,991	609,901	3,310,225	0	141,687	315,908	0	386,222	843,817
Total Class 300	17,132,316	4,115,214	2,826,466	2,921,704	26,995,701	0	141,687	336,924	0	388,744	867,356
EQUIPMENT											
Total Class 400	56,734	140,519	114,219	48,092	359,564	0	20,289	157,720	0	39,075	217,083
Total Classes 100 - 400	17,753,312	10,610,118	8,531,398	8,021,880	44,916,708	0	14,700,679	22,274,014	0	3,981,140	40,955,833

	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	GS HQ	CUST SERV	WARRANTY	METER SHOP	AUTO MAINT	BLDG MAINT	MACH SHOP	MTLS MGMT	SECURITY	GENERAL SUBTOTAL	OPER ADMIN	OPER TOTAL	CHECK TOTAL	Difference
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
										sum (12) thru (20)	(5)+(11)+(21)+(22)		(23) - (24)	
PERSONAL SERVICES														
Total Class 100		994,995	0	1,550,650	0	0	0	981,976	0	3,527,620	3,471,685	45,021,884	45,021,884	0
PURCHASED SERVICES														
Power - Class 220		0	0	0	0	0	0	0	0	0	0	9,301,419	9,301,419	0
Gas - Class 221		0	0	0	0	0	0	0	0	0	0	774,236	774,236	0
All Other (excluding Class 2:	0	1,933,144	0	6,946	0	0	0	37,814	0	1,977,904	8,915,790	20,228,297	20,228,297	0
Total Class 200	0	1,933,144	0	6,946	0	0	0	37,814	0	1,977,904	8,915,790	30,303,952	30,303,952	0
MATERIALS AND SUPPLIES														
Chemicals - Class 307		0	0	0	0	0	0	6,305	0	6,305	0	23,715,319	23,715,319	0
All Other	0	6,113	0	17,621	0	0	0	4,121,809	0	4,145,543	101,770	8,401,356	8,401,356	0
Total Class 300	0	6,113	0	17,621	0	0	0	4,128,114	0	4,151,848	101,770	32,116,675	32,116,675	0
EQUIPMENT														
Total Class 400		1,127	0	2,630	0	0	0	30,058	0	33,815	2,775,368	3,385,830	3,385,830	0
Total Classes 100 - 400	0	2,935,380	0	1,577,846	0	0	0	5,177,961	0	9,691,187	15,264,613	110,828,341	110,828,341	0

Reference: [Womallo-3](#)

WATER SYSTEM EXPENDITURES WITH ADJUSTMENTS												
TEST YEAR 2026												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
TRT HQ (a)	Baxter	Queen Lane	Belmont	Treatment Subtotal	CONV HQ (b)	Load Control	Dist.	Emerg & SS	Pumping (c)	WC Subtotal		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
				(1)+(2)+(3)+(4)								(6)+(7)+(8)+(9)+(10)
PERSONAL SERVICES												
Total Class 100	368,806	4,655,842	4,480,216	4,247,186	13,752,049	0	2,291,519	18,761,385	0	3,217,625	24,270,529	
Adjustments	(368,806)	122,935	122,935	122,936	0	0	3,217,625	0	0	(3,217,625)	(0)	
Adjusted Class 100	0	4,778,777	4,603,151	4,370,122	13,752,049	0	5,509,144	18,761,385	0	0	24,270,529	
PURCHASED SERVICES												
Power - Class 220	0	0	0	0	0	9,211,289	90,130	0	0	0	9,301,419	
Adjustments	0	0	0	0	0	0	0	0	0	0	0	
Adjusted Power - Class 220	0	0	0	0	0	9,211,289	90,130	0	0	0	9,301,419	
Gas - Class 221	36,868	0	0	0	36,868	0	608,328	129,040	0	0	737,368	
Adjustments	(36,868)	12,289	12,289	12,290	0	0	0	0	0	0	0	
Adjusted Gas - Class 221	0	12,289	12,289	12,290	36,868	0	608,328	129,040	0	0	737,368	
Allocate Pumping Gas Costs to Load Control												
All Other	158,587	1,698,543	1,110,497	804,898	3,772,525	0	2,427,567	2,798,815	0	335,696	5,562,078	
Adjustments	(158,587)	52,862	52,862	52,863	0	0	335,696	0	0	(335,696)	0	
Adjusted All Other	0	1,751,405	1,163,359	857,761	3,772,525	0	2,763,263	2,798,815	0	0	5,562,079	
Total Class 200	0	1,763,694	1,175,648	870,052	3,809,393	0	12,582,881	3,017,985	0	0	15,600,866	
MATERIALS AND SUPPLIES												
Chemicals - Class 307	17,128,361	2,353,836	1,891,475	2,311,803	23,685,476	0	0	21,016	0	2,522	23,538	
Adjustments	(17,128,361)	5,710,294	5,710,294	5,710,294	2,522	0	0	0	0	(2,522)	(2,522)	
Adjusted Chemicals	0	8,064,130	7,601,770	8,022,098	23,687,998	0	0	21,016	0	0	21,016	
All Other	3,956	1,761,378	934,991	609,901	3,310,225	0	141,687	315,908	0	386,222	843,817	
Adjustments	(3,956)	1,319	1,319	1,318	0	0	386,222	0	0	(386,222)	(0)	
Adjusted All Other	0	1,762,697	936,310	611,219	3,310,225	0	527,909	315,908	0	0	843,817	
Total Class 300	0	9,826,827	8,538,079	8,633,316	26,998,223	0	527,909	336,924	0	0	864,833	
EQUIPMENT												
Total Class 400	56,734	140,519	114,219	48,092	359,564	0	20,289	157,720	0	39,075	217,083	
Adjustments	(56,734)	18,911	18,911	18,912	0	0	39,075	0	0	(39,075)	0	
Adjusted Class 400	0	159,430	133,130	67,003	359,564	0	59,364	157,720	0	0	217,083	
Adjusted Total Classes 100 - 400	0	16,528,728	14,450,008	13,940,493	44,919,230	0	18,679,297	22,274,014	0	0	40,953,311	
Fringe Benefits (Womallo-2) (d)	0	3,755,796	3,617,765	3,434,620	10,808,181	0	4,329,815	14,745,181	0	0	19,074,996	
ADJUSTED TOTAL	0	20,284,525	18,067,773	17,375,113	55,727,411	0	23,009,112	37,019,195	0	0	60,028,307	
INCLUDING FRINGE BENEFITS												

(a) Adjustments prorated to Baxter, Queen Lane, and Belmont plants.
 (b) Adjustments prorated to Load Control, Distribution, and E&S Services.
 (c) Chemical adjustment prorated to Baxter, Queen Lane, and Belmont Plants. Remaining adjustments prorated to Load Control.
 (d) Allocated based on Adjusted Class 100.

Allocation of Admin Power Costs

Reference: [Womallo-3](#)

WATER SYSTEM EXPENDITURES WITH ADJUSTMENTS
TEST YEAR 2026

	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
	<u>GS HO (a)</u>	<u>Customer Service</u>	<u>Warranty</u>	<u>Meter Shop</u>	<u>Auto Maint</u>	<u>BLDG MAINT</u>	<u>Machine Shop</u>	<u>MTLS MGMT</u>	<u>Security</u>	<u>General Subtotal</u>	<u>OPER ADMIN</u>	<u>OPER TOTAL</u>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
										sum (12) thru (20)		(5)+(11)+(21)+(22)
PERSONAL SERVICES												
Total Class 100	0	994,995	0	1,550,650	0	0	0	981,976	0	3,527,620	3,471,685	45,021,884
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Class 100	0	994,995	0	1,550,650	0	0	0	981,976	0	3,527,620	3,471,685	45,021,884
PURCHASED SERVICES												
Power - Class 220	0	0	0	0	0	0	0	0	0	0	0	9,301,419
Adjustments												0
Adjusted Power - Class 220	0	0	0	0	0	0	0	0	0	0	0	9,301,419
Gas - Class 221	0	0	0	0	0	0	0	0	0	0	0	774,236
Adjustments												0
Adjusted Gas - Class 221	0	0	0	0	0	0	0	0	0	0	0	774,236
All Other (b)	0	1,933,144	0	6,946	0	0	0	37,814	0	1,977,904	8,915,790	20,228,297
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted All Other	0	1,933,144	0	6,946	0	0	0	37,814	0	1,977,904	8,915,790	20,228,297
Total Class 200	0	1,933,144	0	6,946	0	0	0	37,814	0	1,977,904	8,915,790	30,303,952
MATERIALS AND SUPPLIES												
Chemicals - Class 307	0	0	0	0	0	0	0	6,305	0	6,305	0	23,715,319
Adjustments										0		0
Adjusted Chemicals	0	0	0	0	0	0	0	6,305	0	6,305	0	23,715,319
All Other	0	6,113	0	17,621	0	0	0	4,121,809	0	4,145,543	101,770	8,401,356
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted All Other	0	6,113	0	17,621	0	0	0	4,121,809	0	4,145,543	101,770	8,401,356
Total Class 300	0	6,113	0	17,621	0	0	0	4,128,114	0	4,151,848	101,770	32,116,675
EQUIPMENT												
Total Class 400	0	1,127	0	2,630	0	0	0	30,058	0	33,815	2,775,368	3,385,830
Adjustments												
Adjusted Class 400	0	1,127	0	2,630	0	0	0	30,058	0	33,815	2,775,368	3,385,830
Adjusted Total Classes 100 - 400	0	2,935,380	0	1,577,846	0	0	0	5,177,961	0	9,691,187	15,264,613	110,828,341
Fringe Benefits (Womallo-2) (b)	0	781,999	0	1,218,706	0	0	0	771,766	0	2,772,471	2,728,510	35,384,158
ADJUSTED TOTAL	0	3,717,379	0	2,796,552	0	0	0	5,949,727	0	12,463,658	17,993,123	146,212,500
INCLUDING FRINGE BENEFITS												

(a) Prorated to all other General Support items (Columns 13 through 19).
(b) Allocated based on Adjusted Class 100.

AGREES with Womallo-3

Reference:

Power Cost:	Percent of Total (a)	Percent of Load Control	Load Control Power Cost
			\$
BOX 2			
Raw Water Pumping			
Baxter Plant	6.71%	7.09%	653,080
All Other	34.14%	36.08%	3,323,433
Subtotal	40.85%	43.17%	3,976,513
Treated Water Pumping			
Baxter Plant (Low Service)	9.82%	10.38%	956,132
All Other (b)	43.94%	46.44%	4,278,644
Subtotal	53.76%	56.82%	5,234,776
High Pressure Fire (c)	0.00%	0.00%	0
Total Load Control	94.61%	99.99%	9,211,289

(a) Percent of total system power bills based on 2 year average FY2022 and FY 2023.

(b) Includes booster pump stations and Filter Buildings.

(c) Includes Fairhill and Race Street pump stations.

Gas Cost:	Percent of Total (a)	Percent of Load Control	Load Control Gas Cost
			\$
BOX 3			
Raw Water Pumping			
Baxter Plant	0.00%	0.00%	0
All Other	0.09%	0.09%	547
Subtotal	0.09%	0.09%	547
Treated Water Pumping			
Baxter Plant (Low Service)	0.00%	0.00%	0
All Other (b)	99.91%	99.91%	607,781
Subtotal	99.91%	99.91%	607,781
High Pressure Fire (c)	0.00%	0.00%	0
Total Load Control	100.00%	100.00%	608,328

(a) Percent of total system gas bills based on 2 year average FY2022 and FY 2023.

(b) Includes booster pump stations and Filter Buildings.

(c) Includes Fairhill and Race Street pump stations.

BOX 2 - WATER DEPT ELECTRICAL EXPENDITURES					
	FY 2021	FY 2023	Average		
	\$	\$	\$	%	
Source: PWD Power and Gas Costs.xls					
Baxter					
Raw Water PS	422,866	709,554	566,210	6.71%	x
Hi Service PS	339,951	570,426	455,189	5.39%	x
Lo Service PS	619,097	1,038,825	828,961	9.82%	x
Filter Bldg	208,079	335,620	271,850	3.22%	x
Queen Lane					
Raw Water PS	1,148,891	1,803,913	1,476,402	17.50%	x
Hi Service PS	443,617	676,212	559,915	6.63%	x
Rox Exp PS	0	0	0	0.00%	
Filter Bldg	194,908	309,517	252,213	2.99%	x
Belmont					
Raw Water PS	1,089,276	1,719,442	1,404,359	16.64%	x
Hi Service PS	139,997	179,933	159,965	1.90%	x
Filter Bldg	121,222	191,225	156,224	1.85%	x
Distrib./Booster PS	1,715,419	2,899,869	2,307,644	27.35%	x
Hi Press. Fire System	0	0	0	0.00%	100.00%

Note:

Did not use FY 2022 due to impacts of flooding event

Shut down 1/6/05 (28282U01.xls BD-19 FY 2007)

BOX 3 - WATER DEPT GAS EXPENDITURES					
	FY 2021	FY 2022	Average		
	\$	\$	\$	%	
Source: PWD Power and Gas Costs.xls					
Baxter					
Raw Water PS	0	0	0	0.00%	x
Hi Service PS	0	0	0	0.00%	x
Lo Service PS	0	0	0	0.00%	x
Filter Bldg	123,006	174,055	148,531	36.10%	x
Queen Lane					
Raw Water PS	372	378	375	0.09%	x
Hi Service PS	0	0	0	0.00%	x
Rox Exp PS	0	0	0	0.00%	
Filter Bldg	83,543	114,054	98,799	24.00%	x
Belmont					
Raw Water PS	0	0	0	0.00%	x
Hi Service PS	16,194	16,176	16,185	3.93%	x
Filter Bldg	51,233	68,809	60,021	14.58%	x
Distrib./Booster PS	76,630	98,707	87,669	21.30%	x
Hi Press. Fire System	0	0	0	0.00%	100.00%

Note:

Did not use FY 2023 due to incomplete data set

All Other Load Control Expense:	Test Year Plant Investment \$	Percent	Percent of Load Control	Load Control Expense Excluding Power				350,978	472,179
				Class100(a)	Class200	Class300	Class400	Total	
				\$	\$	\$	\$	\$	\$
	BOX 1			<u>Womallo-4</u>	<u>Womallo-4</u>	<u>Womallo-4</u>	<u>Womallo-4</u>		
				PUMPING RELATED:					
Raw Water Pumping									
Baxter Plant	17,115,738	11.66%	8.75%	860,909	241,786	46,192	5,194	1,154,081	
All Other	<u>34,909,953</u>	23.79%	17.84%	1,755,270	492,966	94,179	10,590	2,353,005	
Subtotal	52,025,691	35.45%	26.59%	2,616,179	734,752	140,371	15,784	3,507,086	
Treated Water Pumping									
Baxter Plant (Low Service)	14,754,296	10.05%	7.54%	741,857	208,350	39,804	4,476	994,487	
All Other	<u>79,972,379</u>	54.49%	40.87%	4,021,182	1,129,346	215,756	24,262	5,390,546	
Subtotal	94,726,675	64.54%	48.41%	4,763,039	1,337,696	255,560	28,738	6,385,033	
High Pressure Fire	0	0.00%	0.00%	0	0	0	0	0	
Total Load Control	146,752,366	99.99%	<u>75%</u>	7,379,218	2,072,448	395,931	44,522	9,892,119	
				DISTRIBUTION SYSTEM RELATED:					
				<u>25%</u>	2,459,740	690,816		3,297,374	
				100.00%	9,838,959	<u>2,763,263</u>		13,189,493	
						527,909	59,364	13,189,495	Agrees with Womallo-4

(a) Includes Fringe Benefits

BOX 1 - PLANT INVESTMENT	
TEST YR PLANT IN SERVICE	\$
POWER & PUMPING - RAW WATER	<u>Plant-8</u>
Torresdale	17,115,738
Torresdale Intake Conduit	0
Torresdale Raw Water Basin	0
All Other	<u>34,909,953</u>
Total	52,025,691
PURIFICATION	
Torresdale Filters	196,816,079
All Other	<u>256,400,205</u>
Total	453,216,284
TREATED WATER	
Torresdale Low Service	14,754,296
All Other	<u>79,972,379</u>
Total	94,726,675
HIGH PRESSURE FIRE	0

	Test Year Plant Investment (a) \$	Percent of Total Distribution	Distribution Expense				
			Class100 \$	Class200 \$	Class300 \$	Class400 \$	Total \$
BOX 1			Womallo-4	Womallo-4	Womallo-4	Womallo-4	
Transmission & Distribution Mains							
Small Mains	806,325,122	60.14%	20,150,849	1,815,016	202,626	94,853	22,263,344
Large Mains (24" and larger)	295,228,534	22.02%	7,378,146	664,560	74,191	34,730	8,151,627
Total Mains (exClassHP Fire)	1,101,553,656	82.16%	27,528,995	2,479,576	276,817	129,583	30,414,971
Fire Hydrants	9,200,000	0.69%	231,195	20,824	2,325	1,088	255,432
Meters	86,399,548	6.44%	2,157,823	194,358	21,698	10,157	2,384,036
Filt Water Storage & All Other	143,560,422	10.71%	3,588,553	323,227	36,084	16,892	3,964,756
High Pressure Fire System	0	0.00%	0	0	0	0	0
Total Distribution System	1,340,713,627	100.00%	33,506,566	3,017,985	336,924	157,720	37,019,195
Included in Fire Hydrants Above	1,340,713,627	AGREES with BOX 1	0	0	0	0	0 (b)

BOX 1 - PLANT INVESTMENT		%	\$
			Plant-15
Total Mains			1,101,553,656
1	16" and larger	35.3%	
2	18" and larger	31.4%	
3	24" and larger	26.8%	
4	30" and larger	23.2%	
5	36" and larger	18.6%	
6	48" and larger	14.9%	
	USE	26.8%	295,228,534
	Bucks County 48" Main		0
Fire Hydrants			9,200,000
Meters			86,399,548
Filtered Water Storage (exClassresevoirs)			39,587
All Other (Reservoirs)			143,520,835
Total Distribution System			239,159,970
High Pressure Fire System			0

(a) Plant investment in Distribution related facilities. Includes Fringe Benefits. 33,506,566 3,017,985 336,924 157,720 37,019,195
 (b) NA. 37,019,195

AGREES with Womallo-4

ALLOCATION OF PLANNING & ENGINEERING EXPENSE					ALLOCATION OF DOT			ALLOCATION OF PUBLIC AFFAIRS				
Allocated to cost centers or functional categories based on budget details (Financial Plan Model: Assumptions-23 and Assumptions-31)												
	Total Planning & Engineering \$	Watersheds	NEW		Planning & Research	DOT	Customer	A&G	Public Affairs \$	Customer	Volume	A&G
			BLS	Lead & Copper Class 200								
	<u>Womallo-3</u>					<u>Womallo-3</u>						
Class 100 (including fringes)	21,624,341	1,034,750	6,695,635		13,893,956	10,132,822	1,102,001	9,030,821	5,270,144			5,270,144
Class 200	15,117,389	4,735,727	1,045,290	7,674,015	1,662,358	11,946,933	2,076,632	9,870,301	2,903,486	1,308,047	684,571	910,868
Class 300	1,182,801	6,706	495,083	658,282	22,729	1,163,836	75,627	1,088,209	121,512			121,512
Class 400	288,340	572	202,984		84,784	0	0	0	1,656			1,656
Total	38,212,872	5,777,755	8,438,992	8,332,297	15,663,827	23,243,591	3,254,260	19,989,330	8,296,798	1,308,047	684,571	6,304,180
Class 100	12,108,152	579,389	3,749,097		7,779,665							
P&E + DOT		9,032,015	8,438,992		35,653,158							

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Treatment Plants \$	Load Control \$	Distribution \$	E&SS (a) \$	Customer Service (b) \$	Automotive Maint. (c) \$	Building Maint. (d) \$	TOTAL Class300 \$	Machine Shop & Materials Mgmt. (e) \$
SUPPLY & TREATMENT	<u>Womallo-4</u>	<u>Womallo-6</u>	<u>Womallo-7</u>	<u>Womallo-8</u>	<u>Womallo-5</u>	<u>Womallo-5</u>	<u>Womallo-5</u>		<u>Womallo-5</u>
Source of Supply									
Raw Water Power & Pumping									
Baxter Treatment Plant									
Power									
Gas									
All Other Costs		46,192						46,192	67,975
Subtotal	0	46,192	0	0	0	0	0	46,192	67,975
All Other Treatment Plants									
Power									
Gas									
All Other Costs		94,179						94,179	138,592
Subtotal	0	94,179	0	0	0	0	0	94,179	138,592
Subtotal	0	140,371	0	0	0	0	0	140,371	206,567
Treatment Purification									
Baxter Treatment Plant									
Power									
Gas									
Chemicals									
All Other Costs	1,762,697					0		1,762,697	2,593,954
Subtotal	1,762,697	0	0	0	0	0	0	1,762,697	2,593,954
All Other Treatment Plants									
Power									
Gas									
Chemicals									
All Other Costs	1,547,528					0		1,547,528	2,277,316
Subtotal	1,547,528	0	0	0	0	0	0	1,547,528	2,277,316
Subtotal	3,310,225	0	0	0	0	0	0	3,310,225	4,871,270
Treated Water Power & Pumping									
Baxter Treatment Plant - L.S.									
Power									
Gas									
All Other Costs		39,804						39,804	58,575
Subtotal	0	39,804	0	0	0	0	0	39,804	58,575
All Other Pumping									
Power									
Gas									
All Other Costs		215,756						215,756	317,503
Subtotal	0	215,756	0	0	0	0	0	215,756	317,503
Subtotal	0	255,560	0	0	0	0	0	255,560	376,078
Total Supply & Treatment	3,310,225	395,931	0	0	0	0	0	3,706,156	5,453,915
DISTRIBUTION									
Filtered Water Storage			36,084			0		36,084	53,101
High Pressure Fire System		0				0		0	0
Transmission & Distribution Mains									
Small Mains (Less than 24")			202,626			0		202,626	298,181
Large Mains (24" & Over)			74,191			0		74,191	109,178
Subtotal	0	0	276,817	0	0	0	0	276,817	407,359

Fire Hydrants			2,325			0		2,325	3,421
Meters			21,698			0		21,698	31,931
Total Distribution	0	0	336,924	0	0	0	0	336,924	495,812
CUSTOMER ACCT. & COLLECTION			0		23,734			23,734	
ADMINISTRATIVE & GENERAL								0	0
TOTAL O & M	3,310,225	395,931	336,924	0	23,734	0	0	4,066,814	5,949,727
		395,931	336,924	0		0	0		5,949,727
		Agrees with Womallo-6	Agrees with Womallo-7	Agrees with Womallo-4		Agrees with Womallo-5	Agrees with Womallo-5		Agrees with Womallo-5

- (a) Total of this column is distributed based on distribution shown in column (4), Womallo-11.
- (b) Includes Customer Service and Meter Shop.
- (c) Total of this column is distributed based on distribution shown in column (6), Womallo-11.
- (d) Total of this column is distributed based on distribution shown in column (7), Womallo-11.
- (e) Total of this column is distributed based on distribution shown in column (8), this page, excluding Customer Acct. and Collection.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Conveyance (b)											Total Direct Expense
	Treatment Plants (a)	Load Control (i)	Distribution	E & S Services (j)	Customer Service (e)	Warranty Program	Automotive Maint (d)	Building Maint	Machine Shop & Materials Management	Subtotal	Admin. & General (f)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SUPPLY & TREATMENT	Womallo-4	Womallo-6	Womallo-7	Womallo-8	Womallo-5	Womallo-5	Womallo-9	Womallo-9	Womallo-10		Womallo-5	
1 Source of Supply												
Raw Water Power & Pumping												
Baxter Treatment Plant												
2 Power		653,080								653,080		653,080
3 Gas		0								0		0
4 All Other Costs		1,154,081							67,975	1,222,056		1,222,056
5 Subtotal	0	1,807,161	0	0	0	0	0	0	67,975	1,875,136	0	1,875,136
All Other Treatment Plants												
6 Power		3,323,433								3,323,433		3,323,433
7 Gas		547								547		547
8 All Other Costs		2,353,005							138,592	2,491,597		2,491,597
9 Subtotal	0	5,676,985	0	0	0	0	0	0	138,592	5,815,577	0	5,815,577
10 Subtotal	0	7,484,146	0	0	0	0	0	0	206,567	7,690,713	0	7,690,713
Treatment Purification												
Baxter Treatment Plant												
11 Power	0									0		0
12 Gas	12,289									12,289		12,289
13 Chemicals	8,064,130									8,064,130		8,064,130
14 All Other Costs	12,208,105								2,593,954	14,802,059		14,802,059
15 Subtotal	20,284,524	0	0	0	0	0	0	0	2,593,954	22,878,478	0	22,878,478
All Other Treatment Plants												
16 Power	0									0		0
17 Gas	24,579									24,579		24,579
18 Chemicals	15,623,867									15,623,867		15,623,867
19 All Other Costs	19,794,440								2,277,316	22,071,756		22,071,756
20 Subtotal	35,442,886	0	0	0	0	0	0	0	2,277,316	37,720,202	0	37,720,202
21 Subtotal	55,727,410	0	0	0	0	0	0	0	4,871,270	60,598,680	0	60,598,680
Treated Water Power & Pumping												
Baxter Treatment Plant - L.S.												
22 Power		956,132								956,132		956,132
23 Gas		0								0		0
24 All Other Costs		994,487							58,575	1,053,062		1,053,062
25 Subtotal	0	1,950,619	0	0	0	0	0	0	58,575	2,009,194	0	2,009,194
All Other Pumping												
26 Power		4,278,644								4,278,644		4,278,644
27 Gas		607,781								607,781		607,781
28 All Other Costs		5,390,546							317,503	5,708,049		5,708,049
29 Subtotal	0	10,276,971	0	0	0	0	0	0	317,503	10,594,474	0	10,594,474
30 Subtotal	0	12,227,590	0	0	0	0	0	0	376,078	12,603,668	0	12,603,668
30 Total Supply & Treatment	55,727,410	19,711,736	0	0	0	0	0	0	5,453,915	80,893,061	0	80,893,061
DISTRIBUTION												
31 Filtered Water Storage		377,457	3,964,756				0		53,101	4,395,314		4,395,314
32 High Pressure Fire System		0	0				0		0	0		0
Transmission & Distribution Mains												
33 Small Mains (Less than 24")		2,119,539	22,263,344				0		298,181	24,681,064		24,681,064
34 Large Mains (24" & Over)		776,060	8,151,627				0		109,178	9,036,865		9,036,865
35 Subtotal	0	2,895,599	30,414,971	0	0	0	0	0	407,359	33,717,929	0	33,717,929

36	Fire Hydrants		24,318	255,432				0	3,421	283,171		283,171	
37	Meters			2,384,036			0		31,931	2,415,967		2,415,967	
38	Total Distribution	0	3,297,374	37,019,195	0	0	0	0	495,812	40,812,381	0	40,812,381	
39	CUSTOMER ACCT. & COLLECTION					6,513,931			0	6,513,931		6,513,931	Operations Meter Shop and Custon
40	WARRANTY PROGRAM						0			0		0	
41	ADMINISTRATIVE & GENERAL									0	17,993,123	17,993,123	Operations Admin
42	TOTAL O & M	55,727,410	23,009,110	37,019,195	0	6,513,931	0	0	5,949,727	128,219,373	17,993,123	146,212,497	146,212,497
		55,727,411	23,009,112	37,019,195	0	6,513,931	0	0	5,949,727	128,219,376	17,993,123	146,212,500	3 146,212,499
		Agrees with Womallo-4	Agrees with Womallo-4	Agrees with Womallo-4	Agrees with Womallo-4	Agrees with Womallo-5	Agrees with Womallo-5	Agrees with Womallo-5	Agrees with Womallo-5	Agrees with sum of Columns (1) through (8)	Agrees with Womallo-5	Agrees with Womallo-5	

- (a) Includes Treatment Headquarters.
- (b) Includes Conveyance Headquarters, Load Control, Distribution, E & S Services, and Pumping.
- (c) Includes Meter Expense.
- (d) NA.
- (f) Includes Security, Operations Admin. & a portion of Auto Maint. Total prorated on basis of all other expense excluding power & chemicals.
- (g) NA.
- (i) Load Control distribution costs are allocated between categories based on col (3). HP Fire system includes Power, All Other, and a share of Distribution costs.
- (j) E&SS is no longer a budget cost center.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Treatment Plants \$ <u>Womallo-4</u>	Load Control \$ <u>Womallo-6</u>	Distribution \$ <u>Womallo-7</u>	E&SS \$ <u>Womallo-4</u>	Customer Service \$ <u>Womallo-5</u>	Automotive Maint. \$ <u>Womallo-5</u>	Building Maint. \$ <u>Womallo-5</u>	Materials Mgmt. (d) \$ <u>Womallo-5</u>	TOTAL Personal Srv & Fringe Bft Class100 \$	Admin. & Human Resources \$ <u>Womallo-2</u>
SUPPLY & TREATMENT										
Source of Supply										
Raw Water Power & Pumping										
Baxter Treatment Plant										
Power										
Gas										
All Other Costs		860,909						20,036	880,945	128,777
Subtotal	0	860,909	0	0	0	0	0	20,036	880,945	128,777
All Other Treatment Plants										
Power										
Gas										
All Other Costs		1,755,270						40,851	1,796,121	262,558
Subtotal	0	1,755,270	0	0	0	0	0	40,851	1,796,121	262,558
Subtotal	0	2,616,179	0	0	0	0	0	60,887	2,677,066	391,335
Treatment Purification										
Baxter Treatment Plant										
Power										
Gas										
Chemicals										
All Other Costs	8,534,573					0		764,594	9,299,167	1,359,356
Subtotal	8,534,573	0	0	0	0	0	0	764,594	9,299,167	1,359,356
All Other Treatment Plants										
Power										
Gas										
Chemicals										
All Other Costs	16,025,658					0		671,262	16,696,920	2,440,763
Subtotal	16,025,658	0	0	0	0	0	0	671,262	16,696,920	2,440,763
Subtotal	24,560,231	0	0	0	0	0	0	1,435,856	25,996,087	3,800,119
Treated Water Power & Pumping										
Baxter Treatment Plant - L.S.										
Power										
Gas										
All Other Costs		741,857						17,266	759,123	110,969
Subtotal	0	741,857	0	0	0	0	0	17,266	759,123	110,969
All Other Pumping										
Power										
Gas										
All Other Costs		4,021,182						93,587	4,114,769	601,499
Subtotal	0	4,021,182	0	0	0	0	0	93,587	4,114,769	601,499
Subtotal	0	4,763,039	0	0	0	0	0	110,853	4,873,892	712,468
Total Supply & Treatment	24,560,231	7,379,218	0	0	0	0	0	1,607,596	33,547,045	4,903,922
DISTRIBUTION										
Filtered Water Storage		281,571	3,588,553					15,652	3,885,776	568,024
High Pressure Fire System		0	0					0	0	0
Transmission & Distribution Mains										
Small Mains (Less than 24")										
		1,581,111	20,150,849					87,893	21,819,853	3,189,636
Large Mains (24" & Over)		578,917	7,378,146					32,181	7,989,244	1,167,871
Subtotal	0	2,160,028	27,528,995	0	0	0	0	120,074	29,809,097	4,357,507

FY 2026 - FY 2027

PWD EXHIBIT 6

Fire Hydrants		18,140	231,195			0		1,008	250,343	36,595
Meters			2,157,823			0		9,412	2,167,235	316,807
Total Distribution	0	2,459,739	33,506,566	0	0	0	0	146,146	36,112,451	5,278,933
CUSTOMER ACCT. & COLLECTION					1,776,994			0	1,776,994	259,762
ADMINISTRATIVE & GENERAL								0	0	0
TOTAL O & M	24,560,231	9,838,957	33,506,566	0	1,776,994	0	0	1,753,742	71,436,490	10,442,617
	24,560,230	9,838,959	33,506,566	0	1,776,994	0	0	1,753,742	71,436,491	10,442,617
	Agrees with Womallo-4	Agrees with Womallo-4	Agrees with Womallo-4	Agrees with Womallo-4	Agrees with Womallo-5	Agrees with Womallo-5	Agrees with Womallo-5	Agrees with Womallo-5	Agrees with sum of Columns (1) through (8)	Agrees with Womallo-2

- (a) NA.
- (b) NA.
- (c) NA.
- (d) Total of this column is distributed based on distribution shown in column (9), Womallo-11.

File: WCOS25_26_ver1.xls		Philadelphia Water Department (PWD)		CONFIDENTIAL: DO NOT DUPLICATE OR DISTRIBUTE							Test Year	2026	Budget Yr	2025	Ver. 1a	
ATOM - Allocation of Total O&M Expense		P.N. 401641.0100		February 26, 2025 4:56 a.m.							Womallo-14					
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Total Direct Expense	Inter-Departmental Charges (a)	Finance Direct Allocations	Other Finance (b)	Admin. & Human Resources (c)	Planning & Engineering Watersheds	Planning & Engineering BLS	Planning & Engineering L & C	Planning & Engineering P&R	DOT (d)	Public Affairs (b)	Indemnities	Capital Fringes (270)	WTP Sludge (c)	Total Operation & Maint.	Distribution of Plant Investment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Womallo-11	Womallo-2			Womallo-12	Womallo-15	Womallo-15		Womallo-15	Womallo-15	Womallo-2	Womallo-2	Womallo-2			
SUPPLY & TREATMENT																
1	Source of Supply	0			0											
Raw Water Power & Pumping																
Baxter Treatment Plant																
2	Power	653,080													653,080	
3	Gas	0													0	
4	All Other Costs	1,222,056	107,368		101,273	128,777	62,669	91,534	132,096	230,119	9,489		0		2,085,381	17,115,738
5	Subtotal	1,875,136	107,368	0	101,273	128,777	62,669	91,534	132,096	230,119	9,489	0	0		2,738,461	17,115,738
All Other Treatment Plants																
6	Power	3,323,433													3,323,433	
7	Gas	547													547	
8	All Other Costs	2,491,597	218,907		206,480	262,558	127,772	186,624	269,429	469,180	19,347		0		4,251,894	34,909,953
9	Subtotal	5,815,577	218,907	0	206,480	262,558	127,772	186,624	269,429	469,180	19,347	0	0		7,575,874	34,909,953
10	Subtotal	7,690,713	326,275	0	307,753	391,335	190,441	278,158	401,525	699,299	28,836	0	0		10,314,335	52,025,691
Treatment																
Purification																
Baxter Treatment Plant																
11	Power	0													0	
12	Gas	12,289													12,289	
13	Chemicals	8,064,130													8,064,130	
14	WTP Sludge															
15	All Other Costs	14,802,059	1,300,482		1,226,656	1,359,356	759,068	1,108,695	1,518,991	2,787,300	114,938		0	11,053,111	24,977,545	196,816,079
16	Subtotal	22,878,478	1,300,482	0	1,226,656	1,359,356	759,068	1,108,695	1,518,991	2,787,300	114,938	0	0	11,053,111	44,107,075	196,816,079
All Other Treatment Plants																
17	Power	0													0	
18	Gas	24,579													24,579	
19	Chemicals	15,623,867													15,623,867	
20	WTP Sludge															
21	All Other Costs	22,071,756	1,939,184		1,829,100	2,440,763	1,131,867	1,653,205	1,978,850	4,156,219	171,387		0	7,893,889	37,372,331	256,400,205
22	Subtotal	37,720,202	1,939,184	0	1,829,100	2,440,763	1,131,867	1,653,205	1,978,850	4,156,219	171,387	0	0	7,893,889	60,914,666	256,400,205
23	Subtotal	60,598,680	3,239,666	0	3,055,756	3,800,119	1,890,935	2,761,900	3,497,841	6,943,519	286,325	0	0	18,947,000	105,021,741	453,216,284
Treated Water Power & Pumping																
Baxter Treatment Plant - L.S.																
24	Power	956,132													956,132	
25	Gas	0													0	
26	All Other Costs	1,053,062	92,520		87,268	110,969	54,002	78,876	113,871	198,297	8,177		0		1,797,042	14,754,296
27	Subtotal	2,009,194	92,520	0	87,268	110,969	54,002	78,876	113,871	198,297	8,177	0	0		2,753,174	14,754,296
All Other Pumping																
28	Power	4,278,644													4,278,644	
29	Gas	607,781													607,781	
30	All Other Costs	5,708,049	501,499		473,029	601,499	292,716	427,541	617,212	1,074,853	44,323		0		9,740,721	79,972,379
31	Subtotal	10,594,474	501,499	0	473,029	601,499	292,716	427,541	617,212	1,074,853	44,323	0	0		14,627,146	79,972,379
	Subtotal	12,603,668	594,019	0	560,297	712,468	346,718	506,417	731,083	1,273,150	52,500	0	0	Womallo-16	17,380,320	94,726,675
32	Total Supply & Treatment	80,893,061	4,159,960	0	3,923,806	4,903,922	2,428,094	3,546,475	4,630,449	8,915,968	367,661	0	0	18,947,000	132,716,396	599,968,650

DISTRIBUTION

33	Filtered Water Storage	4,395,314	386,164	364,242	568,024	225,397	329,215		1,107,973	827,659	34,130		0	8,238,118	143,560,422		
34	High Pressure Fire System	0	0	0	0	0	0		0	0	0		0	0			
Transmission & Distribution Mains																	
35	Small Mains (Less than 24")	24,681,064	2,168,433	3,943,192	2,045,335	3,189,636	1,265,675	1,848,646		6,223,073	4,647,564	191,650		0	50,204,269	806,325,122	
36	Large Mains (24" & Over)	9,036,865	793,962	1,443,782	748,890	1,167,871	463,422	676,874		2,278,520	1,701,686	70,171		0	18,382,043	295,228,534	
37	Subtotal	33,717,929	2,962,395	5,386,974	2,794,225	4,357,507	1,729,097	2,525,520	0	8,501,593	6,349,250	261,821	0	0	68,586,312	1,101,553,656	
38	Fire Hydrants	283,171	24,879	23,467		36,595	14,521	21,210		71,004	53,322	2,199		0	530,368	9,200,000	
39	Meters	2,415,967	212,262	200,213		316,807	123,894	180,959	0	666,816	454,938	18,760		0	4,590,616	86,399,548	
40	Total Distribution	40,812,381	3,585,700	5,386,974	3,382,147	5,278,933	2,092,909	3,056,904	0	10,347,386	7,685,169	316,910	0	0	81,945,414	1,340,713,627	
41	CUSTOMER ACCT. & COLLECTION	6,513,931	8,721,142	318,755	539,813	259,762	334,042	487,903		0	3,254,260	1,308,047		0	21,737,656		
42	WARRANTY PROGRAM	0													0		
43	ADMINISTRATIVE & GENERAL	17,993,123	1,580,843	1,491,101		0	922,710	1,347,710	8,332,297	685,992	3,388,193	6,304,180	2,655,000	0	0	44,701,149	88,884,230
44	TOTAL O & M	146,212,497	18,047,645	5,705,729	9,336,867	10,442,617	5,777,755	8,438,992	8,332,297	15,663,827	23,243,591	8,296,798	2,655,000	0	18,947,000	281,100,615	2,029,566,506
		146,212,500	18,047,646	3,335,092	9,336,867	10,442,617	5,777,755	8,438,992	8,332,297	15,663,827	23,243,591	8,296,798	2,655,000	0	281,100,619	2,029,566,506	
		Agrees with Womallo-2	Agrees with footnote (a)		Agrees with Womallo-2	Agrees with Womallo-2	Agrees with Womallo-9	Agrees with Womallo-9	Agrees with Womallo-9	Agrees with Womallo-9	Agrees with Womallo-9	Agrees with Womallo-2	Agrees with Womallo-2	Agrees with Womallo-2	Agrees with Womallo-2		

(a) WRB expense 100% Customer (Line 41), 40% Public Properties to Customer (Line 41), all other prorated on basis of direct expenses excluding power & chemicals, Cust. Acc't. and Collection, and WTP Sludge (Lines 14 and 20).

	Direct Womallo-2	Fringe Benefits Womallo-2	Total	% Retail Only	Retail Only	All Other
WRB Expense	5,126,953	2,782,652	7,909,605	100%	7,909,605	(0)
All Other Expenses						62,031,712
Public Properties	2,028,843	0	2,028,843	40%	811,537	1,217,306
All Other	7,071,286	1,037,912	8,109,198	0%	0	8,109,198
			18,047,646		8,721,142	9,326,504

(b) Prorated on basis of direct expense excluding power & chemicals and WTP Sludge (Lines 14 and 20).

(c) Prorated on basis of direct expense for Class 100 from Womallo-12.

(d) Customer billing expense 100% Customer (Line 41), all other prorated on basis of direct expense excluding power & chemicals, Cust. Acc't. and Collection, and WTP Sludge (Lines 14 and 20).

(e) Prorate Water Treatment Plant Sludge costs to the Baxter Plant and All Other Treatment Plants on the basis of average day production from Wp1tallo-4.

SCHEDULE BV-2: TABLE 4-5

ALLOCATION OF TEST YEAR WATER OPERATION AND MAINTENANCE EXPENSE TO FUNCTIONAL COST COMPONENTS TEST YEAR 2026

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Test Year Operation & Maintenance Expense	Base	Extra Capacity Maximum Day	Extra Capacity Maximum Hour In Excess of Maximum Day	Meters	Customer Costs Billing	Warranty	Public Fire Protection Direct Standard Pressure	High Pressure	Wholesale Direct	Allocation Basis Base	Max Day	Max Hour	Aqua PA \$
		\$	\$	\$	\$	\$	\$	\$	\$	\$			\$	\$	\$
		Womallo-15											Womallo-18		
Raw Water Pumping															
1	Purchased Power	3,977,000	3,740,000	197,000							40,000	95.00%	5.00%		40,000
2	Purchased Gas	1,000	1,000	0						0	72%	28%		0	
3	Other	6,337,000	4,488,000	1,745,000						104,000	72%	28%		104,000	
4	Total Raw Water Pumping	10,315,000	8,229,000	1,942,000						144,000				144,000	
Purification and Treatment Power and Pumping (a)															
5	Purchased Power	5,235,000	4,665,000	259,000	259,000						52,000	90.00%	5.00%	5.00%	52,000
6	Purchased Gas	608,000	289,000	84,000	229,000					6,000	48%	14%	38%	6,000	
7	Other	11,538,000	5,448,000	1,589,000	4,312,000					189,000	48%	14%	38%	189,000	
Treatment															
8	Purchased Power	0	0	0	0					0	90.00%	5.00%	5.00%	0	
9	Purchased Gas	37,000	27,000	10,000	0					0	72%	28%		0	
10	Chemicals	23,688,000	23,451,000							237,000	100.00%			237,000	
	Other	62,350,000	44,158,000	17,172,000						1,020,000	72%	28%		1,020,000	
	Water Treatment Plant Sludge	18,947,000	18,710,000							237,000	100.00%			237,000	
11	Other (b)	81,297,000	62,868,000	17,172,000						1,257,000				1,257,000	
12	Total Purification and Treatment	122,403,000	96,748,000	19,114,000	4,800,000					1,741,000				1,741,000	
Transmission and Distribution															
13	Mains	68,586,000	32,695,000	9,536,000	25,883,000						472,000	48%	14%	38%	472,000
14	Meters	4,591,000				4,591,000				0	100% Meters			0	
15	Hydrants	530,000						530,000		0	100% Standard Pressure Fire			0	
16	Filtered Water Storage	8,238,000	3,853,000	1,124,000	3,050,000					211,000	48%	14%	38%	211,000	
17	High Pressure Fire System	0								0	100% High Pressure Fire			0	
18	Total Transmission and Distribution	81,945,000	36,548,000	10,660,000	28,933,000	4,591,000		530,000		683,000				683,000	
19	Customer Accounting and Collection	21,738,000					21,738,000				0	100% Billing		0	
20	Warranty Program	0						0							
21	Subtotal	236,401,000	141,525,000	31,716,000	33,733,000	4,591,000	21,738,000	0	530,000	0	2,568,000			2,568,000	
22	Administrative and General	44,701,000	22,031,000	7,575,000	8,081,000	1,116,000	5,284,000	0	129,000	0	485,000	Line 17 less power, chem., treatment plant sludge			485,000
23	Subtotal Water Operating Expense	281,102,000	163,556,000	39,291,000	41,814,000	5,707,000	27,022,000	0	659,000	0	3,053,000			3,053,000	
24	Residual Fund Deposit	9,885,000	5,752,000	1,382,000	1,470,000	201,000	950,000	0	23,000	0	107,000	Line 19			107,000
25	Deposit (from) to RSF	7,712,000	4,487,000	1,078,000	1,147,000	157,000	741,000	0	18,000	0	84,000	Line 19			84,000
26	Total Water Operating Expense	298,699,000	173,795,000	41,751,000	44,431,000	6,065,000	28,713,000	0	700,000	0	3,244,000			3,244,000	
27	Adjustment for Wholesale Contracts	0	0	0	0	0	0	0	0	0	0	Not Required for current analysis			0
Other Operating Revenue															
28	Allocable to Wholesale	5,148,322	2,994,322	720,000	766,000	105,000	495,000	0	12,000	0	56,000	Line 19			56,000
29	Non-Allocable to Wholesale	9,080,678	5,341,678	1,283,000	1,366,000	186,000	882,000	0	22,000	0	0	Line 19 less wholesale			0
30	Other Operating Revenue	14,229,000	8,336,000	2,003,000	2,132,000	291,000	1,377,000	0	34,000	0	56,000			56,000	
31	Interest Income	1,909,000	1,110,000	267,000	284,000	39,000	184,000	0	4,000	0	21,000	Line 19			21,000
32	Total Operating Expense Less Other Operating Revenue	282,561,000	164,349,000	39,481,000	42,015,000	5,735,000	27,152,000	0	662,000	0	3,167,000			3,167,000	
			58.2%	14.0%	14.9%	2.0%	9.6%	0.0%	0.2%	0.0%	1.1%				

(a) Includes booster pumping.

Line 23 Less power, gas, chemicals, and WTP sludge	183,908,000	90,642,000	31,166,000	33,245,000	4,591,000	21,738,000	0	530,000	0	1,996,000
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CHECK OF TOTAL O&M PRIOR TO CREDIT FOR OTHER REVENUE:

Subtotal Direct and Allocated Operations O&M from TYOME	110,828,000	Womallo-2
Subtotal Fringe Benefits from TYOME	62,032,000	Womallo-2
Subtotal Interdepartmental, Finance, A&HR, etc. from TYOME	89,294,000	Womallo-2
Plus Water Treatment Plant Sludge	18,947,000	Above

Total Power & Chemicals	32,900,000	281,101,000	Disagrees with line 23	(1,000)
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	Total Test Year Water Use Mcf	Average Daily Water Use Mcf/day	Maximum Day Extra Capacity			Maximum Hour Extra Capacity			Approach	Average Day mgd	Average Day w/ losses mgd	Max Day mgd	Max Hour Mcf/day
			Capacity Factor %	Total Capacity Mcf/day	Extra Capacity (a) Mcf/day	Capacity Factor %	Total Capacity Mcf/day	Extra Capacity (b) Mcf/day					
TREATMENT PLANT:													
1) Allocation of Personal Services, Materials & Supplies and Equipment (excluding Power & Chemicals)													
Retail	5,531,600	15,160		27,650	12,490		45,690	18,040	Units-2	113.40		206.82	341.76
Bucks County	0	0		0	0		0	0	Womallo-13 Wp1tallo-4	0.00		0.00	0.00
Aqua PA	70,000	192		460	268		1,203	743	Retcos-6	1.43		3.44	9.00
Total	5,601,600	15,352		28,110	12,758		46,893	18,783		114.83	164.05	210.26	350.76
	1.250%	1.251%		1.636%	2.101%		2.565%	3.956%					
		0.000%		0.000%			0.000%						
2) Allocation of Power and Chemicals:													
Retail	5,531,600	15,160		27,650	12,490		45,690	18,040	Units-2				
Bucks County	0	0							Womallo-13				
Aqua PA		1.001%	See Box 2 on Retcos-6										
									Bucks	0.000%	0.000%	0.00%	0.00%
									Aqua	1.249%	0.87%	1.64%	2.57%
WATER CONVEYANCE SYSTEM:													
(Load Control)													
1) Raw Water Pumping Power (based on annual use)													
Retail	5,531,600	15,160		27,650	12,490		45,690	18,040	Units-2				
Bucks County													
Aqua PA													
2) Treated Water Pumping Power													
Retail	5,531,600	15,160		27,650	12,490		45,690	18,040	Units-2				
Bucks County													
Aqua PA													
3) All Other Expense													
Raw Water													
Retail	5,531,600	15,160		27,650	12,490		45,690	18,040	Units-2				
Bucks County													
Aqua PA													
Treated Water													
Retail	5,531,600	15,160		27,650	12,490		45,690	18,040	Units-2				
Bucks County													
Aqua PA													

AQUA PA
ALLOCATION OF TEST YEAR WATER OPERATION AND MAINTENANCE EXPENSE
TO FUNCTIONAL COST COMPONENTS
TEST YEAR 2026

Line No.	Description	(1) Test Year Operation & Maintenance Expense \$	(2) Allocable	(3)	(4) Aqua PA Total \$	(5) Adjustment	(6) Aqua PA Total \$	(7) USE Aqua PA Total \$
		<u>Womallo-16</u>	<u>Womallo-17</u>		(2) x (3)			
	Raw Water Pumping							
1	Purchased Power	3,977,000	3,977,000	1.00%	40,000		40,000	
2	Purchased Gas	1,000	1,000	1.00%	0		0	
3	Other	6,337,000	6,337,000	1.64%	104,000		104,000	
4	Total Raw Water Pumping	10,315,000	10,315,000	1.40%	144,000		144,000	
	Purification and Treatment							
	Power and Pumping (a)							
5	Purchased Power	5,235,000	5,235,000	1.00%	52,000		52,000	
6	Purchased Gas	608,000	608,000	1.00%	6,000		6,000	
7	Other	11,538,000	11,538,000	1.64%	189,000		189,000	
	Treatment							
8	Purchased Power	0	0	1.00%	0		0	
9	Purchased Gas	37,000	37,000	1.00%	0		0	
10	Chemicals	23,688,000	23,688,000	1.00%	237,000		237,000	
	Other							
	Other	62,350,000	62,350,000	1.64%	1,020,000		1,020,000	
	Water Treatment Plant Sludge	18,947,000	18,947,000	1.25%	237,000		237,000	
11	Other (b)	81,297,000	81,297,000	1.55%	1,257,000	0	1,257,000	0
12	Total Purification and Treatment	122,403,000	122,403,000	1.42%	1,741,000	0	1,741,000	0
	Transmission and Distribution							
13	Mains	68,586,000	18,382,000	2.57%	472,000		472,000	
14	Meters	4,591,000	-		0		0	
15	Hydrants	530,000	-		0		0	
16	Filtered Water Storage	8,238,000	8,238,000	2.57%	211,000		211,000	
17	High Pressure Fire System	0	-		0		0	
18	Total Transmission and Distribution	81,945,000	26,620,000	2.57%	683,000	0	683,000	0
19	Customer Accounting and Collection	21,738,000					0	
20	Warranty Program	0						
21	Subtotal	236,401,000	159,338,000	1.61%	2,568,000	0	2,568,000	0
22	Administrative and General	44,701,000	25,970,000	1.87%	485,000		485,000	
23	Subtotal Water Operating Expense	281,102,000	185,308,000	1.65%	3,053,000	0	3,053,000	0
24	Adjustment for Wholesale Contracts	0	0		0		0	
25	Residual Fund Deposit	9,885,000	6,516,000	1.65%	107,000		107,000	
26	Deposit (from) to RSF	7,712,000	5,084,000	1.65%	84,000		84,000	
27	Total Water Operating Expense	298,699,000	196,908,000	1.65%	3,244,000	0	3,244,000	0
	Other Operating Revenue							
	Miscellaneous	5,148,322	5,148,322	1.09%	56,000	<u>Womallo-16</u>	56,000	
	All Other	9,080,678	9,080,678	0.00%	0	<u>Womallo-16</u>	0	
28	Other Operating Revenue	14,229,000	14,229,000	0.39%	56,000	0	56,000	0
29	Non-Operating Income	1,909,000	1,909,000	1.10%	21,000	<u>Womallo-16</u>	21,000	
30	Total Operating Expense Less Other Operating Revenue	282,561,000	180,770,000	1.75%	3,167,000	0	3,167,000	0

(a) Includes booster pumping.

(b) Includes Wastewater System cost of treating water treatment plant sludge of \$18,947,000.

Line 21 Less power, gas, chemicals, and WTP sludge

183,908,000 106,845,000 1.87% 1,996,000

1,996,000

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RETCOS

The "Retcos" worksheet develops unit costs of service and allocates the retail cost of service among retail customer types. It also develops wholesale cost of service water rates for Bucks County and Aqua PA.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
ReteInd	Index	Retcos-1	
UCOS	Unit Cost of Service	Retcos-2	SCHEDULE BV-2: TABLE 4-9
ACOS	Allocated Cost of Service to Customer Types	Retcos-3	SCHEDULE BV-2: TABLE 4-10
ADJCOS	Adjusted Cost of Service to Customer Types	Retcos-4	SCHEDULE BV-2: TABLE 4-11
BCPC	Bucks County Proposed Charges	Retcos-5	
PSWCRate	Aqua PA Proposed Rates	Retcos-6	SCHEDULE BV-2: TABLE 4-8

SCHEDULE BV-2: TABLE 4-9

TEST YEAR UNIT COSTS OF WATER SERVICE FOR RETAIL CUSTOMERS
TEST YEAR 2026

Reference	Line No.	Description	(1) Total Test Year Retail Costs \$	(2) Base	(3) Maximum Day	(4) Max Hour In Excess of Max Day	(5) Meters	(6) Billing	(7) Warranty Program	(8) Direct Public Fire Protection		
			Extra Capacity				Customer Costs					
											\$	
		Total Retail Customer Units of Service										
Units-2	1	Number		5,531,600	12,490	18,040	699,427	7,072,933	509,240		Total Test Year Capital Costs	127,687,779
	2	Units		Mcf	Mcf/day	Mcf/day	Equiv. Meters	Equiv. Bills	Eq. Services	Total	Less Total Test Year Depr. Expense	38.2% 48,794,000
	3	Operating Expense									Less Wholesale Return	0.9% 1,169,000
Womallo-16	3	Total Expense - \$	279,394,000	164,349,000	39,481,000	42,015,000	5,735,000	27,152,000	0	662,000	Less Wholesale Management Fee Revenue	0.4% 471,000
Line 4 / Line 1	4	Unit Expense - \$/Unit		29.7109	3,161.0088	2,328.9911	8.1996	3.8389	0.0000		Inside City Return	60.5% 77,253,779
	5	Depreciation Expense									Investment Allocated to Retail Customers	2,018,389,000
Wp1tallo-5	5	Total Expense - \$	48,421,000	23,093,000	7,541,000	11,380,000	6,165,000			242,000	INSIDE CITY RATE OF RETURN:	
Line 5 / Line 1	6	Unit Expense - \$/Unit		4.1747	603.7630	630.8204	8.8144				(\$77,253,779 / \$2,018,389,000) =	3.8275%
	7	Plant Investment										
Wp1tallo-2	7	Total Investment - \$	2,018,389,000	1,048,247,000	340,854,000	529,320,000	90,348,000			9,620,000		
Line 6 / Line 1	8	Unit Investment - \$/Unit		189.5016	27,290.1521	29,341.4634	129.1743					
	9	Unit Return on Investment										
Line 10 x Line 1	9	Total Return - \$	77,254,000	40,122,000	13,046,000	20,260,000	3,458,000			368,000		
Line 8 x 3.8275%	10	Inside City - \$/Unit (a)		7.2532	1,044.5306	1,123.0445	4.9441					
	11	Total Unit Costs of Service										
Lines 4 + 6 + 10	11	Inside City - \$/Unit		41.1388	4,809.3024	4,082.8560	21.9581	3.8389	0.0000			
	12	Total Unit Costs of Service										
	12	Inside City - \$/Unit/Bill		41.1388	4,809.3024	4,082.8560	1.8298	3.8389	0.0000			
	12	Total Retail Cost of Service	405,069,000	227,564,000	60,068,000	73,655,000	15,358,000	27,152,000	0	1,272,000		
		Box 1										
		(a) Retail rate of return =										3.8275%

CALCULATION OF UNIT COSTS FOR FIRE PROTECTION:

Reference	Line No.	Description								
		Total Private Fire Customer Units of Service								
Units-2	13	Number		800	290	460	8,876	802,493		
	14	Units		Mcf	Mcf/day	Mcf/day	Eq. Meters	Eq. Bills		
	15	\$/Unit		41.1388	4809.3024	4082.8560	21.9581	3.8389		
Line 11	16	Total Expense		32,911	1,394,698	1,878,114	194,900	3,080,690		6,581,313
Line 12 x Line 14	17	Multiplied by Adjustment Factor								1.70%
Retcos-4	18	Total Cost		33,471	1,418,430	1,910,072	198,217	3,133,112		6,693,301
		Total Cost per equiv 6" meter			159.81	215.20	22.33	3.90		754,0898
		Total Cost per equiv 6" meter per bill			13.32	17.93	1.86	27.33		62.84
										3,526,718
										397.33
										33.11

Select Public Fire Recovery Basis
0 0

SCHEDULE BV-2: TABLE 4-10

ALLOCATED COST OF SERVICE TO RETAIL CUSTOMER TYPES
TEST YEAR 2026

Reference	Line No.	Description	(1) Total Allocated Cost of Service \$	(2) Base \$	Extra Capacity		Customer Costs			(8) Direct Public Fire Protection \$	Reallocate Public Fire Protection on Base \$	Reallocate Public Fire Protection on Meters \$	Total Allocated Cost of Service \$
					(3) Max Day \$	(4) Max Hour In Excess of Max Day \$	(5) Meters \$	(6) Billing \$	(7) Warranty Program \$				
Retcos-2	1	Total Retail Unit Costs of Service		41.1388	4,809.3024	4,082.8560	21.9581	3.8389	0.0000		0.0000	0.0000	
		Residential											
Units-2	2	Units of Service		2,885,600	6,410	10,520	484,915	5,289,310	439,561		2,885,600	484,915	
Line 1 x Line 2	3	Allocated Cost of Service - :	223,444,000	118,711,000	30,828,000	42,952,000	10,648,000	20,305,000	0		0	0	223,444,000
		CHECK	223,444,000	118,710,121									
		Senior Citizens											
Units-2	4	Units of Service		121,100	270	440	22,234	266,561	22,213		121,100	22,234	
Line 1 x Line 4	5	Allocated Cost of Service - :	9,588,000	4,982,000	1,299,000	1,796,000	488,000	1,023,000	0		0	0	9,588,000
		Commercial											
Units-2	6	Units of Service		1,717,500	3,200	3,540	144,604	584,690	39,154		1,717,500	144,604	
Line 1 x Line 6	7	Allocated Cost of Service - :	105,919,000	70,656,000	15,390,000	14,453,000	3,175,000	2,245,000	0		0	0	105,919,000
		Industrial											
Units-2	8	Units of Service		73,500	110	100	6,006	18,121	1,097		73,500	6,006	
Line 1 x Line 8	9	Allocated Cost of Service - :	4,163,000	3,024,000	529,000	408,000	132,000	70,000	0		0	0	4,163,000
		Public Utilities											
Units-2	10	Units of Service		14,500	30	30	1,722	4,352	231		14,500	1,722	
Line 1 x Line 10	11	Allocated Cost of Service - :	918,000	597,000	144,000	122,000	38,000	17,000	0		0	0	918,000
		Housing Authority											
Units-2	12	Units of Service		139,400	280	390	9,069	69,137	5,532		139,400	9,069	
Line 1 x Line 15	13	Allocated Cost of Service - :	9,138,000	5,735,000	1,347,000	1,592,000	199,000	265,000	0		0	0	9,138,000
		Charities & Schools											
Units-2	14	Units of Service		142,300	280	390	13,137	33,437	1,382		142,300	13,137	
Line 1 x Line 16	15	Allocated Cost of Service - Hospital/University	9,209,000	5,854,000	1,347,000	1,592,000	288,000	128,000	0		0	0	9,209,000
Units-2	16	Units of Service		113,400	240	170	2,639	4,764	65		113,400	2,639	
Line 1 x Line 18	17	Allocated Cost of Service -	6,589,000	4,665,000	1,154,000	694,000	58,000	18,000	0		0	0	6,589,000
		Hand Billed											
	18	Units of Service		323,500	560	680	6,220	8	0		323,500	6,220	
	19	Allocated Cost of Service -	18,914,000	13,308,000	2,693,000	2,776,000	137,000	0	0		0	0	18,914,000
Units-2	20	Units of Service		0	0	0	0	0	0		0	0	
Line 1 x Line 20	21	Allocated Cost of Service - :	0	0	0	0	0	0	0		0	0	0
		Scheduled (Flat Rate)											
Units-2	22	Units of Service		0	0	0	5	60	5		0	5	
Line 1 x Line 22	23	Allocated Cost of Service - :	0	0	0	0	0	0	0		0	0	0
Units-2	18	Units of Service		0	0	0	0	0	0		0	0	
Line 1 x Line 24	19	Allocated Cost of Service - :	0	0	0	0	0	0	0		0	0	0

		Public Fire Protection											
		Standard Pressure											
Units-2	20	Units of Service	0	820	1,320	0	0	0					
Line 1 x Line 26	21	Allocated Cost of Service -	10,605,000	0	3,944,000	5,389,000	0	0	0	1,272,000	0	0	10,605,000
	22	High Pressure											
	22	Units of Service											
Line 1 x Line 28	23	Allocated Cost of Service -	0	0	0	0	0	0	0	0	0	0	0
		Private Fire Protection											
Units-2	24	Units of Service	800	290	460	8,876	802,493	0		800	8,876		
Line 1 x Line 30	25	Allocated Cost of Service - :	6,582,000	33,000	1,395,000	1,878,000	195,000	3,081,000	0	0	0		6,582,000
	26	Total Retail Cost of Service -	405,069,000	227,565,000	60,070,000	73,652,000	15,358,000	27,152,000	0	1,272,000	0	0	405,069,000
		Agrees with Retcos-2											
		CHECK	405,069,000	405,069,000		0							

Housing Authority discount: 0.05
 Senior Citizens, "6 cent" charities, "N" charities discount: 0.25

SCHEDULE BV-2: TABLE 4-11

**WATER: TEST YEAR ADJUSTED COST OF SERVICE
 TEST YEAR 2026**

Line No.	Customer Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Recovery of Discount				Adjusted Cost of Service	Percent Change
		Allocated Cost of Service \$	Reallocation of HP Fire System \$	Discount \$	Cost of Service w Discount \$	Recovery of Discount \$	Adjusted Cost of Service \$	Percent Change %	Residential \$	Non-Res \$	All \$	Total \$	\$	%
		Retcos-3		((1)+(2)) x 25.00%	(1) - (2)		(2)+(3)+(4)	[(5)-(1)]/(1)						
1	Residential	223,444,000	0		223,444,000	3,818,000	227,262,000	1.71%			1,601,214	1,601,214	225,045,214	0.72%
2	Senior Citizens	9,588,000	0	2,397,000	7,191,000	123,000	7,314,000	-23.72%			51,531	51,531	7,242,531	-24.46%
3	Commercial	105,919,000	0		105,919,000	1,809,000	107,728,000	1.71%	2,495,208	759,022	3,254,230	109,173,230	3.07%	
4	Industrial	4,163,000	0		4,163,000	71,000	4,234,000	1.71%	98,071	29,832	127,903	4,290,903	3.07%	
5	Public Utilities	918,000			918,000	16,000	934,000	1.74%	21,626	6,578	28,204	946,204	3.07%	
6	Housing Authority	9,138,000	0	457,000	8,681,000	148,000	8,829,000	-3.38%	204,504	62,209	266,713	8,947,713	-2.08%	
7	Charities and Schools	9,209,000	0	2,302,000	6,907,000	118,000	7,025,000	-23.72%	162,713	49,496	212,209	7,119,209	-22.69%	
8	Hospital/University	6,589,000	0	1,647,000	4,942,000	84,000	5,026,000	-23.72%	116,422	35,415	151,837	5,093,837	-22.69%	
9	Subtotal Charities and Schools	15,798,000	0	3,949,000	11,849,000	202,000	12,051,000	-23.72%	0	279,135	84,911	364,046	12,213,046	-22.69%
10	Hand Billed	18,914,000			18,914,000	323,000	19,237,000	1.71%	445,570	135,539	581,109	19,495,109	3.07%	
11	xxxxxxx	0			0	0	0	0.00%	0	0	0	0	0.00%	
12	Scheduled (Flat Rate)	0			0	0	0	0.00%	0	0	0	0	0.00%	
13	xxxxxxx	0	0		0	0	0	0.00%	0	0	0	0	0.00%	
14	Fire Protection													
	Private	6,582,000			6,582,000	112,000	6,694,000	1.70%	155,057	47,167	202,224	6,784,224	3.07%	
	Public													
15	Standard Pressure	10,605,000			10,605,000	181,000	10,786,000	1.71%	249,829	75,996	325,825	10,930,825	3.07%	
16	High Pressure	0	0		0	0	0	0.00%	0	0	0	0	0.00%	
17	Subtotal Public Fire Protection	10,605,000	0	0	10,605,000	181,000	10,786,000	1.71%	0	249,829	75,996	325,825	10,930,825	3.07%
18	Subtotal Retail Service	405,069,000	0	6,803,000	398,266,000	6,803,000	405,069,000	0.00%	0	3,949,000	2,854,000	6,803,000	405,069,000	0.00%
19	Wholesale (a)	5,180,000			5,180,000		5,180,000	0.00%						
20	Total System	410,249,000	0	6,803,000	403,446,000	6,803,000	410,249,000	0.00%	0	3,949,000	2,854,000	6,803,000	405,069,000	

Cost of Service Check 410,247,060
 Difference (1,940) Agrees with total system above

(a) Includes Management Fee revenue.

A lag factor is applied to all wholesale customer rates equal to 1.0000
 Months in effective test year: 1.00 Months to collect COS: 1.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TY Rates						
Fiscal Year	Annual Usage Mcf Wpitallo-4	Annual Usage Mgd Col. (1)	Max. Hr. Usage Mgd Wpitallo-4	Fixed Charge \$ Retcos-4	Commodity Charge \$ Col. (2)* /mgd	Demand Charge \$ Col. (3)* /mgd	Total Charge \$
2023	0	0.0	0.0	0	0	0	0
2024	0	0.0	0.0	0	0	0	0
2025	0	0.0	0.0	0	0	0	0
2026	0	0.0	0.0	0	0	0	0
2027	0	0.0	0.0	0	0	0	0
2028	0	0.0	0.0	0	0	0	0
2029	0	0.0	0.0	0	0	0	0
2030	0	0.0	0.0	0	0	0	0
2031	0	0.0	0.0	0	0	0	0
2032	0	0.0	0.0	0	0	0	0

Aqua PA Rate	
Raw Water Pumping Purchased Power	40,000
Purification & Treatment Power & Pump Purchased Power	52,000
Treatment Purchased Power	0
Chemicals	237,000
Total Variable O&M	329,000
Volume - mgd	1.4
Volume (1,000 gal)	523,488
Commodity Charge	0.628
Total O&M	3,167,000
Variable O&M	(329,000)
Fixed O&M	2,838,000
Capital	
Depr	374,000
Return	1,169,000
Demand - mgd	3.44
Total Fixed - \$/yr	4,381,000
Total Fixed - \$/mo	365,083
Adjustment for Contract	0 Not Required for Current Analysis

Aqua PA Use and Demand Assumptions (Reference: Based on JRM Calcs Dated 12/1/00 and Aqua PA Contract)					Aqua PA Use and Demand Assumptions				
Contract Capacities					Projected Demand (Current Use)				
	FY 2026	FY 2027	FY 2028	FY 2029		FY 2026	FY 2027	FY 2028	FY 2029
	1	2	3	4		1	2	3	4
Average Day - mgd	5.71	5.71	5.71	5.71	Average Day - mgd	1.43	1.43	1.43	1.43
Max Day - mgd	8.00	8.00	8.00	8.00	Max Day - mgd	3.44	3.44	3.44	3.44
Max Hour - mgd	10.00	10.00	10.00	10.00	Max Hour - mgd	9.00	9.00	9.00	9.00

BOX 2 - MODIFICATION OF AQUA PA RATE FOR WATER LOSS
 Per JRM Letter of 11/01/2002, the methodology for calculating the commodity charge is modified to acknowledge that the amount of system water loss attributable to Aqua PA should be limited. Per the 11/01/2002 letter, Aqua PA's allowance for water loss is limited to 20%.
 Commodity rate calculation is then:
 Total projected cost of Power, Gas & Chemicals 32,900,000
 Total Metered Water Usage 114.84 mgd
 Water Loss allowance 20%
 Commodity Charge = 0.628

WCOS25_26.XLS

RATES

The "Rates" worksheet develops retail cost of service rates before recognizing billing lag and rate implementation refinements.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
RatesInd	Index	Rates-1	
ADJC	Adjusted COS by Class	Rates-2	
COSR	COS Rates	Rates-3	
BILLCOS	Billings Under COS Rates	Rates-4	

TEST YEAR ADJUSTED COS BY CLASS

	TY Adjusted COS \$	TY Usage Mcf
	<u>Retcos-4</u>	<u>Units-2</u>
Residential	227,262,000	2,885,600
Senior Citizens	7,314,000	121,100
Commercial	107,728,000	1,717,500
Industrial	4,234,000	73,500
Public Utilities	934,000	14,500
Housing Authority	8,829,000	139,400
Charities and Schools	7,025,000	142,300
Hospital/University	5,026,000	113,400
Hand Billed	19,237,000	323,500
xxxxxxxxxx	0	0
Scheduled (Flat Rate)	0	0
xxxxxxxxxx	0	0
Private Fire Protection	6,694,000	800
Public Fire Protection	10,786,000	0
Total	405,069,000	5,531,600

CHOOSE OPTION 1

TEST YEAR UNIT CUSTOMER COSTS-USED

EXISTING DISCOUNT RECOVERY -SPREAD ACROSS ALL CLASSES

ALTERNATIVE DISCOUNT RECOVERY-CLASS SPECIFIC

	COS Unit Cost \$	Adjust. Factor (a) %	Adjusted Unit Cost \$
	<u>Retcos-2</u>	<u>Retcos-4</u>	
Non-Subsidized Residential Customers			
Cost per Equiv Meter per Bill	1.8298	1.7087	1.8611
Cost per Equiv Bill	3.8389	1.7087	3.9045
Cost per Equiv Service	0.0000	1.7087	0.0000
Non-Subsidized Non-Residential Customers			
Cost per Equiv Meter per Bill	1.8298	1.7079	1.8611
Cost per Equiv Bill	3.8389	1.7079	3.9045
Cost per Equiv Service	0.0000	1.7079	0.0000
Subsidized Residential Customers - Senior Citizens			
Cost per Equiv Meter per Bill	1.8298	(23.7171)	1.3958
Cost per Equiv Bill	3.8389	(23.7171)	2.9284
Cost per Equiv Service	0.0000	(23.7171)	0.0000
Subsidized Non-Res Customers - Hospitals & Charities			
Cost per Equiv Meter per Bill	1.8298	(23.7182)	1.3958
Cost per Equiv Bill	3.8389	(23.7182)	2.9284
Cost per Equiv Service	0.0000	(23.7182)	0.0000
Subsidized Customers - PHA			
Cost per Equiv Meter per Bill	1.8298	(3.3815)	1.7679
Cost per Equiv Bill	3.8389	(3.3815)	3.7091
Cost per Equiv Service	0.0000	(3.3815)	0.0000
Fire Meters (Private)			
\$/Equiv 6" Meter/Bill	62.8400	<-- Includes Adj. Factor	
Cost per Equiv Bill	15.6180	<-- Includes Adj. Factor	
All Other Costs/Equiv Meter/Bill	0.0000	<-- Includes Adj. Factor	

	Adjust. Factor (1) %
	<u>Retcos-4</u>
Non-Subsidized Residential Customers	
Cost per Equiv Meter per Bill	1.7087
Cost per Equiv Bill	1.7087
Cost per Equiv Service	1.7087
Non-Subsidized Non-Residential Customers	
Cost per Equiv Meter per Bill	1.7079
Cost per Equiv Bill	1.7079
Cost per Equiv Service	1.7079
Subsidized Residential Customers - Senior Citizens	
Cost per Equiv Meter per Bill	(23.7171)
Cost per Equiv Bill	(23.7171)
Cost per Equiv Service	(23.7171)
Subsidized Non-Res Customers - Hospitals & Charities	
Cost per Equiv Meter per Bill	(23.7182)
Cost per Equiv Bill	(23.7182)
Cost per Equiv Service	(23.7182)
Subsidized Customers - PHA	
Cost per Equiv Meter per Bill	(3.3815)
Cost per Equiv Bill	(3.3815)
Cost per Equiv Service	(3.3815)

	Adjust. Factor (2) %
	<u>Retcos-4</u>
Non-Subsidized Residential Customers	
Cost per Equiv Meter per Bill	0.7166
Cost per Equiv Bill	0.7166
Cost per Equiv Service	0.7166
Non-Subsidized Non-Residential Customers	
Cost per Equiv Meter per Bill	3.0724
Cost per Equiv Bill	3.0724
Cost per Equiv Service	3.0724
Subsidized Residential Customers - Senior Citizens	
Cost per Equiv Meter per Bill	(24.4625)
Cost per Equiv Bill	(24.4625)
Cost per Equiv Service	(24.4625)
Subsidized Non-Res Customers - Hospitals & Charities	
Cost per Equiv Meter per Bill	(22.6925)
Cost per Equiv Bill	(22.6925)
Cost per Equiv Service	(22.6925)
Subsidized Customers - PHA	
Cost per Equiv Meter per Bill	(2.0824)
Cost per Equiv Bill	(2.0824)
Cost per Equiv Service	(2.0824)

(a) To account for Senior Citizens and Charities and Schools paying 75 % of COS rates.

EQUIV. PRIVATE FIRE METER AND BILL FACTORS (6" BASE):

	<u>5/8"</u>	<u>3/4"</u>	<u>1"</u>	<u>1 1/4"</u>	<u>1 1/2"</u>	<u>2"</u>	<u>3"</u>	<u>4"</u>	<u>6"</u>	<u>8"</u>	<u>10"</u>	<u>12"</u>	<u>14"</u>
Equiv. Meters (Capacity)	Units-4	0.03	0.05	0.08	0.10	0.16	0.30	0.50	1.00	1.60	2.30	4.30	4.50
Equiv. Bills	Units-3	0.14	0.14	0.16	0.17	0.21	0.29	0.57	1.00	1.43	2.14	2.86	3.29

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Customer Type	Meter Size	TY COS \$ Rates-2	TY Bills Units-3	Service Charge		Service Charge Revenue \$ (3) x (5)	Balance of COS to be Recovered through Volume Charge \$ (2) - (6)	Volume Charge				Total Billings \$ (6) + (13)	Percent Billings of COS \$ (14) / (2)	
					COS Monthly Service Charge \$ Rates-2	USE \$ Units-4			Rate Block 0 - 2	Rate Block 3 - 100	Rate Block 101 - 2,000	Rate Block >2,000			Total Rates-2
GENERAL SERVICE RATES															
1	Residential	R = 5/8		5,061,480	5.77	5.77	29,204,740		Percent of Total Usage in Each Block						
2		Z = 3/4		852	6.70	6.70	5,708		%						
3		Q = 1		141,144	8.95	8.95	1,263,239		64.32	57.88	44.84	43.62			
4		Y = 1-1/4		0	11.76	11.76	0		Total Usage in Each Block						
5		P = 1-1/2		17,352	13.99	13.99	242,754		Mcf				2,885,600		
6		X = 2		17,292	20.75	20.75	358,809		68.80	61.50	47.64	47.64			
7		O = 3		2,160	35.73	35.73	77,177		Total Usage Charge Billings in Each Block						
8		W = 4		1,584	62.15	62.15	98,446		166,871,648	26,641,800	1,283,422	0	194,796,870		
9		N = 6		1,332	120.39	120.39	160,359								
10		V = 8		444	187.93	187.93	83,441								
11		E = 10		36	272.59	272.59	9,813								
12		T = 12		0	478.23	478.23	0								
13		H = 14		0	508.55	508.55	0								
14	Total			227,262,000	5,243,676		31,504,486	195,757,514						226,301,356	99.58%
													100.00%	226,301,356	99.58%
													100.00%	226,301,356	99.58%
15	Senior Citizens	R = 5/8		266,364	4.33	4.33	1,153,356		Percent of Total Usage in Each Block						
16		Z = 3/4		12	5.03	5.03	60		%						
17		Q = 1		168	6.71	6.71	1,127		85.77%	14.12%	0.12%	0.00%			
18		Y = 1-1/4		0	8.82	8.82	0		Total Usage in Each Block						
19		P = 1-1/2		0	10.49	10.49	0		Mcf				121,100		
20		X = 2		0	15.56	15.56	0		103,863	17,096	141	0			
21		O = 3		0	26.80	26.80	0		Total Usage Charge Billings in Each Block						
22		W = 4		0	46.61	46.61	0		5,359,331	788,553	5,038	0	6,152,922		
23		N = 6		0	90.29	90.29	0								
24		V = 8		0	140.95	140.95	0								
25		E = 10		0	204.44	204.44	0								
26		T = 12		0	358.67	358.67	0								
27		H = 14		0	381.41	381.41	0								
28	Total			7,314,000	266,544		1,154,543	6,159,457						7,307,465	99.91%
													100.00%	7,307,465	99.91%
													100.00%	7,307,465	99.91%

29	Commercial	R = 5/8	333,924	5.77	5.77	1,926,741	Percent of Total Usage in Each Block										
30		Z = 3/4	180	6.70	6.70	1,206	%	19.76%	58.94%	20.38%	0.93%						
31		Q = 1	43,392	8.95	8.95	388,358	Total Usage in Each Block										
32		Y = 1-1/4	0	11.76	11.76	0	Mcf	339,386	1,012,218	349,950	15,946	1,717,500					
33		P = 1-1/2	20,256	13.99	13.99	283,381	Total Usage Charge Billings in Each Block										
34		X = 2	30,336	20.75	20.75	629,472	\$	23,349,757	62,251,407	16,671,618	759,667	103,032,449					
35		O = 3	12,060	35.73	35.73	430,904	Non-Residential Rate Block Volume Charge										
36		W = 4	9,876	62.15	62.15	613,793	\$/Mcf	68.80	61.50	47.64	47.64						
37		N = 6	6,060	120.39	120.39	729,563	Total					107,728,000	458,496	5,514,180	102,213,820	108,546,629	100.76%
38		V = 8	1,908	187.93	187.93	358,570	Bill tab adjustment							108,546,629	100.76%		
39		E = 10	432	272.59	272.59	117,759	Adjusted to = COS projection							108,546,629	100.76%		
40		T = 12	72	478.23	478.23	34,433											
41		H = 14		508.55	508.55	0											
42		Total															
43	Industrial	R = 5/8	5,810	5.77	5.77	33,524	Percent of Total Usage in Each Block										
44		Z = 3/4	0	6.70	6.70	0	%	13.98%	59.24%	26.78%	0.00%						
45		Q = 1	2,773	8.95	8.95	24,818	Total Usage in Each Block										
46		Y = 1-1/4	0	11.76	11.76	0	Mcf	10,279	43,540	19,681	0	73,500					
47		P = 1-1/2	1,004	13.99	13.99	14,046	Total Usage Charge Billings in Each Block										
48		X = 2	1,470	20.75	20.75	30,503	\$	707,195	2,677,710	937,603	0	4,322,508					
49		O = 3	765	35.73	35.73	27,333	Non-Residential Rate Block Volume Charge										
50		W = 4	275	62.15	62.15	17,091	\$/Mcf										
51		N = 6	263	120.39	120.39	31,663	Total					4,234,000	12,480	204,577	4,029,423	4,527,085	106.92%
52		V = 8	84	187.93	187.93	15,786	Bill tab adjustment							4,527,085	106.92%		
53		E = 10	36	272.59	272.59	9,813	Adjusted to = COS projection							4,527,085	106.92%		
54		T = 12	0	478.23	478.23	0											
55		H = 14		508.55	508.55	0											
56		Total															
57	Public Utilities	R = 5/8	1,032	5.77	5.77	5,955	Percent of Total Usage in Each Block										
58		Z = 3/4	0	6.70	6.70	0	%	14.19%	63.78%	22.03%	0.00%						
59		Q = 1	564	8.95	8.95	5,048	Total Usage in Each Block										
60		Y = 1-1/4	0	11.76	11.76	0	Mcf	2,058	9,248	3,194	0	14,500					
61		P = 1-1/2	180	13.99	13.99	2,518	Total Usage Charge Billings in Each Block										
62		X = 2	432	20.75	20.75	8,964	\$	141,590	568,752	152,162	0	862,504					
63		O = 3	264	35.73	35.73	9,433	Non-Residential Rate Block Volume Charge										
64		W = 4	144	62.15	62.15	8,950	\$/Mcf										
65		N = 6	36	120.39	120.39	4,334	Total					934,000	2,688	55,451	878,549	917,955	98.28%
66		V = 8	24	187.93	187.93	4,510	Bill tab adjustment							917,955	98.28%		
67		E = 10	0	272.59	272.59	0	Adjusted to = COS projection							917,955	98.28%		
68		T = 12	12	478.23	478.23	5,739											
69		H = 14		508.55	508.55	0											
70		Total															
71	TOTAL GENERAL SERVICE																

ALL OTHER CLASSES

5% discount

72	Housing Authority	R = 5/8	60,396	5.48	5.48	330,970	Percent of Total Usage in Each Block							
73		Z = 3/4	0	6.37	6.37	0	%	36.75%	45.76%	17.49%	0.00%			
74		Q = 1	360	8.50	8.50	3,060	Total Usage in Each Block							
75		Y = 1-1/4	0	11.17	11.17	0	Mcf	51,235	63,785	24,380	0	139,400		
76		P = 1-1/2	2,304	13.29	13.29	30,620	Total Usage Charge Billings in Each Block							
77		X = 2	1,344	19.71	19.71	26,490	\$	3,348,720	3,726,639	1,103,390	0	8,178,749		
78		O = 3	444	33.94	33.94	15,069								
79		W = 4	288	59.04	59.04	17,004								
80		N = 6	132	114.37	114.37	15,097								
81		V = 8	60	178.53	178.53	10,712								
82		E = 10	0	258.96	258.96	0								
83		T = 12	0	454.32	454.32	0								
84		H = 14		483.12	483.12	0								
85	Total		8,829,000	65,328		449,022	8,379,978					8,627,771	97.72%	
												100.00%	8,627,771	97.72%
												100.000	8,627,771	97.72%
86	Charities & Schools	R = 5/8	7,992	4.33	4.33	34,605	Percent of Total Usage in Each Block							
87		Z = 3/4	0	5.03	5.03	0	%	16.76%	78.06%	5.17%	0.00%			
88		Q = 1	2,532	6.71	6.71	16,990	Total Usage in Each Block							
89		Y = 1-1/4	0	8.82	8.82	0	Mcf	23,855	111,085	7,360	0	142,300		
90		P = 1-1/2	1,248	10.49	10.49	13,092	Total Usage Charge Billings in Each Block							
91		X = 2	2,052	15.56	15.56	31,929	\$	1,230,918	5,123,796	262,973	0	6,617,687		
92		O = 3	2,112	26.80	26.80	56,602								
93		W = 4	2,892	46.61	46.61	134,796								
94		N = 6	276	90.29	90.29	24,920								
95		V = 8	36	140.95	140.95	5,074								
96		E = 10	0	204.44	204.44	0								
97		T = 12	0	358.67	358.67	0								
98		H = 14		381.41	381.41	0								
99	Total		7,025,000	19,140		318,008	6,706,992					6,935,695	98.73%	
												100.00%	6,935,695	98.73%
												100.000	6,935,695	98.73%
100	Hospital/University	R = 5/8	84	4.33	4.33	364	Percent of Total Usage in Each Block							
101		Z = 3/4	0	5.03	5.03	0	%	85.77%	14.12%	0.12%	0.00%			
102		Q = 1	228	6.71	6.71	1,530	Total Usage in Each Block							
103		Y = 1-1/4	0	8.82	8.82	0	Mcf	97,259	16,009	132	0	113,400		
104		P = 1-1/2	96	10.49	10.49	1,007	Total Usage Charge Billings in Each Block							
105		X = 2	156	15.56	15.56	2,427	\$	5,018,564	738,415	4,716	0	5,761,695		
106		O = 3	336	26.80	26.80	9,005								
107		W = 4	252	46.61	46.61	11,746								
108		N = 6	180	90.29	90.29	16,252								
109		V = 8	60	140.95	140.95	8,457								
110		E = 10	36	204.44	204.44	7,360								
111		T = 12	0	358.67	358.67	0								
112		H = 14		381.41	381.41	0								
113	Total		5,026,000	1,428		58,148	4,967,852					5,819,843	115.79%	
												100.00%	5,819,843	115.79%
												100.000	5,819,843	115.79%

114	Hand Billed	R = 5/8	96	5.77	5.77	554	Percent of Total Usage in Each Block						
115		Z = 3/4	0	6.70	6.70	0	%	1.12%	30.08%	56.20%	12.60%		
116		Q = 1	84	8.95	8.95	752	Total Usage in Each Block						
117		Y = 1-1/4	0	11.76	11.76	0	Mcf	3,616	97,309	181,815	40,760	323,500	
118		P = 1-1/2	108	13.99	13.99	1,511	Total Usage Charge Billings in Each Block						
119		X = 2	336	20.75	20.75	6,972	\$	248,781	5,984,504	8,661,667	1,941,806	16,836,758	
120		O = 3	732	35.73	35.73	26,154							
121		W = 4	708	62.15	62.15	44,002							
122		N = 6	396	120.39	120.39	47,674							
123		V = 8	132	187.93	187.93	24,807							
124		E = 10	60	272.59	272.59	16,355							
125		T = 12	24	478.23	478.23	11,478							
126		H = 14		508.55	508.55	0							
127	Total		19,237,000	2,676		180,259	19,056,741					17,017,017	88.46%
												17,017,017	88.46%
												17,017,017	88.46%
128	xxxxxxxxxx	R = 5/8	0	5.77	5.77	0	Percent of Total Usage in Each Block						
129		Z = 3/4	0	6.70	6.70	0	%	100.00%	0.00%	0.00%	0.00%		
130		Q = 1	0	8.95	8.95	0	Total Usage in Each Block						
131		Y = 1-1/4	0	11.76	11.76	0	Mcf	0	0	0	0	0	
132		P = 1-1/2	0	13.99	13.99	0	Total Usage Charge Billings in Each Block						
133		X = 2	0	20.75	20.75	0	\$	0	0	0	0	0	
134		O = 3	0	35.73	35.73	0							
135		W = 4	0	62.15	62.15	0							
136		N = 6	0	120.39	120.39	0							
137		V = 8	0	187.93	187.93	0							
138		E = 10	0	272.59	272.59	0							
139		T = 12	0	478.23	478.23	0							
140		H = 14	0	508.55	508.55	0							
141	Total		0	0		0	0					0	0.00%
												0	0.00%
												0	0.00%
142	Scheduled (Flat Rate)	R = 5/8	60	5.77	5.77	346	Percent of Total Usage in Each Block						
143		Z = 3/4	0	6.70	6.70	0	%	100.00%	0.00%	0.00%	0.00%		
144		Q = 1	0	8.95	8.95	0	Total Usage in Each Block						
145		Y = 1-1/4	0	11.76	11.76	0	Mcf	0	0	0	0	0	
146		P = 1-1/2	0	13.99	13.99	0	Total Usage Charge Billings in Each Block						
147		X = 2	0	20.75	20.75	0	\$	0	0	0	0	0	
148		O = 3	0	35.73	35.73	0							
149		W = 4	0	62.15	62.15	0							
150		N = 6	0	120.39	120.39	0							
151		V = 8	0	187.93	187.93	0							
152		E = 10	0	272.59	272.59	0							
153		T = 12	0	478.23	478.23	0							
154		H = 14	0	508.55	508.55	0							
155	Total		0	60		346	(346)					346	0.00%
												346	0.00%
												346	0.00%

156	xxxxxxx	R = 5/8	0	5.77	5.77	0	Percent of Total Usage in Each Block						
157		Z = 3/4	0	6.70	6.70	0	%	100.00%	0.00%	0.00%	0.00%		
158		Q = 1	0	8.95	8.95	0							
159		Y = 1-1/4	0	11.76	11.76	0	Total Usage in Each Block						
160		P = 1-1/2	0	13.99	13.99	0	Mcf	0	0	0	0		
161		X = 2	0	20.75	20.75	0							
162		O = 3	0	35.73	35.73	0	Total Usage Charge Billings in Each Block						
163		W = 4	0	62.15	62.15	0	\$	0	0	0	0		
164		N = 6	0	120.39	120.39	0							
165		V = 8	0	187.93	187.93	0							
166		E = 10	0	272.59	272.59	0							
167		T = 12	0	478.23	478.23	0							
168		H = 14		508.55	508.55	0							
169	Total		0	0	0	0	7				0	0.00%	
								Bill tab adjustment			100.00%	0	0.00%
								Adjusted to = COS projection			100.0000	0	0.00%
170	Fire Protect. (Private)	R = 5/8	1,444	3.90	11.70	16,902	Percent of Total Usage in Each Block						
171		Z = 3/4	376	4.90	11.70	4,401	%	30.78%	69.22%	0.00%	0.00%		
172		Q = 1	54,065	5.95	13.95	754,463	Total Usage in Each Block						
173		Y = 1-1/4	0	7.20	16.76	0	Mcf	246	554	0	0	800	
174		P = 1-1/2	7,880	8.00	18.99	149,679	Total Usage Charge Billings in Each Block						
175		X = 2	94,636	11.15	25.75	2,437,326	\$	16,925	34,071	0	0	50,996	
176		O = 3	3,801	17.74	32.17	122,278							
177		W = 4	29,663	32.17	32.17	954,259							
178		N = 6	39,065	60.44	60.44	2,361,089							
179		V = 8	12,572	92.02	92.02	1,156,875							
180		E = 10	1,736	134.72	134.72	233,874							
181		T = 12	291	220.46	220.46	64,154							
182		H = 14		238.80	238.80	0							
183	Total		6,694,000	245,529		8,255,300	(1,561,300)				8,306,296	124.09%	
				Factor	1.0000						100.00%	8,306,296	124.09%
											100.0000	8,306,296	124.09%
184	Fire Protect. (Public)	R = 5/8					Percent of Total Usage in Each Block						
185		Z = 3/4					%	30.78%	69.22%	0.00%	0.00%		
186		Q = 1					Total Usage in Each Block						
187		Y = 1-1/4					Mcf	0	0	0	0	0	
188		P = 1-1/2					Total Usage Charge Billings in Each Block						
189		X = 2					\$	0	0	0	0	0	
190		O = 3											
191		W = 4											
192		N = 6											
193		V = 8											
194		E = 10											
195		T = 12											
196		H = 14											
197	Total		10,786,000	0		10,786,000	0				10,786,000	100.00%	
								Bill tab adjustment			100.00%	10,786,000	100.00%
198	TOTAL EXCLUDING GENERAL SERVICE		57,597,000	334,161		20,047,083	37,549,917				57,492,968	99.82%	
								Adjusted			57,492,968	99.82%	
199	TOTAL ALL CLASSES		405,069,000	6,318,045		58,480,320	346,588,680				405,093,458	100.01%	
								Adjusted			405,093,458	100.01%	
								Adjusted to = COS projection			405,093,458	100.01%	

Line No.	Customer Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Billed Volume Mcf <u>Rates-3</u>	Billings \$ <u>Rates-3</u>	Unit Billings (1) \$/Mcf (2) / (1)	Service Charge \$ <u>Rates-3</u>	Volume Charge \$ (2) - (4)	Percent Distribution Service Charge % (4) / (2)	Percent Distribution Volume Charge % 1 - (6)
1	Residential	2,885,600	226,301,356	78.4244	31,504,486	194,796,870	13.92%	86.08%
2	Senior Citizens	121,100	7,307,465	60.3424	1,154,543	6,152,922	15.80%	84.20%
3	Commercial	1,717,500	108,546,629	63.2004	5,514,180	103,032,449	5.08%	94.92%
4	Industrial	73,500	4,527,085	61.5930	204,577	4,322,508	4.52%	95.48%
5	Public Utilities	14,500	917,955	63.3072	55,451	862,504	6.04%	93.96%
6	Subtotal General Service	4,812,200	347,600,490	72.2332	38,433,237	309,167,253	11.06%	88.94%
7	Housing Authority	139,400	8,627,771	61.8922	449,022	8,178,749	5.20%	94.80%
8	Charities & Schools	142,300	6,935,695	48.7400	318,008	6,617,687	4.59%	95.41%
9	Hospital/University	113,400	5,819,843	51.3214	58,148	5,761,695	1.00%	99.00%
10	Hand Billed	323,500	17,017,017	52.6028	180,259	16,836,758	1.06%	98.94%
11	xxxxxxxxxx	0	0	0.0000	0	0	100.00%	0.00%
12	Scheduled (Flat Rate)	0	346	0.0000	346	0	100.00%	0.00%
13	xxxxxxxxxx	0	0	0.0000	0	0	100.00%	0.00%
14	Fire Protect. (Private)	800	8,306,296	33.8302	8,255,300	50,996	99.39%	0.61%
15	Fire Protect. (Public)	0	10,786,000	10,786,000	10,786,000	0	100.00%	0.00%
16	Total	5,531,600	405,093,458	73.2326	58,480,320	346,613,138	14.44%	85.56%

(1) Public and Private Fire Protection Unit Billings = \$/Bill.

WCOS25_26.XLS

LAGRATE

The "LagRate" worksheet refines cost of service rates to recognize billing lag and rate implementation refinements and develops proposed Water System rates for the test year and two following years.

<u>Range</u>	<u>Description</u>	<u>Page Number</u>	<u>Table</u>
LagInd	Index	LagRate-1	
RATES	Existing and COS Rates	LagRate-2	
PBAC	Projected Bills, Accounts, and Consumption	LagRate-3	
PWR	Projected Water Receipts	LagRate-4	
BER	Test Year Billings Under Existing Rates	LagRate-5	
BPR	Projected Billings Under Proposed Rates	LagRate-6	
SBPR	Summary of Projected Billings Under Proposed Rates	LagRate-7	
RWL	Calculation of Receipts with Lag	LagRate-8	
TYRWL	Test Year Retail Receipts with Lag	LagRate-9	
COSWL	Adjusted COS Rates to Account for Lag	LagRate-10	
REVCOMP	Comparison of Revenue Under Exist. Rates to COS	LagRate-11	SCHEDULE BV-2: TABLE 4-12
CPRATES	Water & Wastewater Proposed Rates	LagRate-12	
WPRATES	Water Proposed Rates	LagRate-13	SCHEDULE BV-2: TABLE 5-1 and TABLE 5-2
BTAB	BillTab Billing Percentages	LagRate-14	
WSERVCHG: Components of Water Service Charges		LagRate-15	
WSERVCHG: Summary of Components Water Service Charges		LagRate-16	

References: 0
0

TEST YEAR COS RATES

TEST YEAR 2026

Effective July 1, 2026

(Prior to Application of Lag Factor Adjustment)

EXISTING RATES

(Effective September 1, 2024)

Meter Size inches	Meter Code	Gen Svc Residential Service Charge \$/Bill Rates-3	Discount Senior Citizen Service Charge (a) \$/Bill Rates-3
5/8	R	5.77	4.33
3/4	Z	6.70	5.03
1	Q	8.95	6.71
1 1/4	Y	11.76	8.82
1 1/2	P	13.99	10.49
2	X	20.75	15.56
3	O	35.73	26.80
4	W	62.15	46.61
6	N	120.39	90.29
8	V	187.93	140.95
10	E	272.59	204.44
12	T	478.23	358.67
14	H	508.55	381.41

Meter Size inches	Meter Code	General Service Charge \$/Bill Ref. A	Other (a) Service Charge \$/Bill
5/8	R	5.17	3.88
3/4	Z	5.70	4.28
1	Q	7.19	5.39
1 1/4	Y	9.00	6.75
1 1/2	P	10.29	7.72
2	X	14.75	11.06
3	O	24.33	18.25
4	W	43.28	32.46
6	N	82.46	61.85
8	V	127.03	95.27
10	E	185.16	138.87
12	T	313.27	234.95
14	H		0.00

First Block 0 - 2 Mcf \$/Mcf Rates-3	Second Block 3 - 100 Mcf \$/Mcf Rates-3	Third Block 101 - 2,000 Mcf \$/Mcf Rates-3	Fourth Block >2,000 Mcf \$/Mcf Rates-3
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First 2 Mcf \$/Mcf Ref. B	Next 98 Mcf \$/Mcf Ref. B	Next 1,900 Mcf \$/Mcf Ref. B	Over 2,000 Mcf \$/Mcf Ref. B
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General Service Volume Charge	68.80	61.50	47.64	47.64
Discount Volume Charge (a)	51.60	46.13	35.73	35.73

General Service Volume Charge	64.32	57.88	44.84	43.62
Discount Volume Charge (a)	48.24	43.41	33.63	32.72

Meter Size inches	Meter Code	Gen Svc Non Res Service Charge \$/Bill Rates-3	Discount Senior Citizen Service Charge (a) \$/Bill Rates-3
5/8	R	5.77	4.33
3/4	Z	6.70	5.03
1	Q	8.95	6.71
1 1/4	Y	11.76	8.82
1 1/2	P	13.99	10.49
2	X	20.75	15.56
3	O	35.73	26.80
4	W	62.15	46.61
6	N	120.39	90.29
8	V	187.93	140.95
10	E	272.59	204.44
12	T	478.23	358.67
14	H	508.55	381.41

Meter Size inches	Meter Code	General Service Charge \$/Bill Ref. A	Other (a) Service Charge \$/Bill
5/8	R	5.17	3.88
3/4	Z	5.70	4.28
1	Q	7.19	5.39
1 1/4	Y	9.00	6.75
1 1/2	P	10.29	7.72
2	X	14.75	11.06
3	O	24.33	18.25
4	W	43.28	32.46
6	N	82.46	61.85
8	V	127.03	95.27
10	E	185.16	138.87
12	T	313.27	234.95
14	H		0.00

First Block 0 - 2 Mcf \$/Mcf Rates-3	Second Block 3 - 100 Mcf \$/Mcf Rates-3	Third Block 101 - 2,000 Mcf \$/Mcf Rates-3	Fourth Block >2,000 Mcf \$/Mcf Rates-3
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First 2 Mcf \$/Mcf Ref. B	Next 98 Mcf \$/Mcf Ref. B	Next 1,900 Mcf \$/Mcf Ref. B	Over 2,000 Mcf \$/Mcf Ref. B
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General Service Volume Charge	68.80	61.50	47.64	47.64
Discount Volume Charge (a)	51.60	46.13	35.73	35.73

General Service Volume Charge	64.32	57.88	44.84	43.62
Discount Volume Charge (a)	48.24	43.41	33.63	32.72

(a) Discount rate applies to Senior Citizens and Charities.

**Projected Number of Accounts
"Water and Sewer" plus "Water Only"**

	Fiscal Year Ending June 30										Test Year 2026
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
General Service											
5/8" (excl Senior Citizens)	446,797	450,189	450,182	450,175	450,168	450,161	450,161	450,161	450,161	450,161	450,175
>5/8" (excl Senior Citizens)	24,591	26,260	26,265	26,270	26,275	26,280	26,280	26,280	26,280	26,280	26,270
Senior Citizens (5/8")	21,764	22,197	22,197	22,197	22,197	22,197	22,197	22,197	22,197	22,197	22,197
Senior Citizens (>5/8")	15	15	15	15	15	15	15	15	15	15	15
Housing Authority	5,524	5,444	5,444	5,444	5,444	5,444	5,444	5,444	5,444	5,444	5,444
Charities & Schools	1,692	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595
Hospital/University	115	119	119	119	119	119	119	119	119	119	119
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0
Fire Meters	19,456	20,461	20,461	20,461	20,461	20,461	20,461	20,461	20,461	20,461	20,461
Scheduled (Flat Rate)	6	5	5	5	5	5	5	5	5	5	5
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0
Total	519,960	526,285	526,283	526,281	526,279	526,277	526,277	526,277	526,277	526,277	526,281

**Projected Number of Bills
"Water and Sewer" plus "Water Only"
(Number of Accounts x 12)**

	Fiscal Year Ending June 30										Test Year 2026
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
General Service											
5/8" (excl Senior Citizens)	5,361,564	5,402,268	5,402,184	5,402,100	5,402,016	5,401,932	5,401,932	5,401,932	5,401,932	5,401,932	5,402,100
>5/8" (excl Senior Citizens)	295,092	315,120	315,180	315,240	315,300	315,360	315,360	315,360	315,360	315,360	315,240
Senior Citizens (5/8")	261,168	266,364	266,364	266,364	266,364	266,364	266,364	266,364	266,364	266,364	266,364
Senior Citizens (>5/8")	180	180	180	180	180	180	180	180	180	180	180
Housing Authority	66,288	65,328	65,328	65,328	65,328	65,328	65,328	65,328	65,328	65,328	65,328
"N" Charities	20,304	19,140	19,140	19,140	19,140	19,140	19,140	19,140	19,140	19,140	19,140
"6 Cent" Charities	1,380	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0
Fire Meters	233,471	245,529	245,529	245,529	245,529	245,529	245,529	245,529	245,529	245,529	245,529
Scheduled (Flat Rate)	72	60	60	60	60	60	60	60	60	60	60
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0
Total	6,239,519	6,315,417	6,315,393	6,315,369	6,315,345	6,315,321	6,315,321	6,315,321	6,315,321	6,315,321	6,315,369

**Projected Consumption
"Water and Sewer" plus "Water Only"**

	Fiscal Year Ending June 30										Test Year
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2026
Senior Citizens	123,541	123,413	122,141	121,069	120,003	118,943	118,943	118,943	118,943	118,943	121,069
Residential (excl SC)	3,027,588	3,010,755	2,946,255	2,885,570	2,828,379	2,774,375	2,749,068	2,723,761	2,702,671	2,681,582	2,885,570
Commercial	1,724,570	1,712,732	1,715,127	1,717,539	1,720,056	1,722,572	1,722,572	1,722,572	1,722,572	1,722,572	1,717,539
Industrial	78,227	77,776	75,616	73,511	71,458	69,454	69,454	69,454	69,454	69,454	73,511
Public Utilities	10,477	13,408	13,936	14,503	15,116	15,780	15,780	15,780	15,780	15,780	14,503
Housing Authority	174,195	138,956	139,149	139,366	139,584	139,802	139,802	139,802	139,802	139,802	139,366
Charities & Schools ("N" Charities)	134,565	122,160	131,827	142,258	153,519	165,673	165,673	165,673	165,673	165,673	142,258
Hospital & University("6 Cent" Charities)	100,734	98,473	105,692	113,442	121,758	130,686	130,686	130,686	130,686	130,686	113,442
Hand Billed	448,363	372,853	347,305	323,506	301,338	280,688	280,688	280,688	280,688	280,688	323,506
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0
Fire Meters	4,379	805	827	827	827	827	827	827	827	827	827
Scheduled (Flat Rate)	24	23	19	16	13	11	11	11	11	11	16
xxxxxxxxxx	0	0	0	0	0	0	0	0	0	0	0
Total	5,826,662	5,671,351	5,597,894	5,531,607	5,472,051	5,418,811	5,393,504	5,368,197	5,347,107	5,326,018	5,531,607
Bucks County	0	0	0	0	0	0	0	0	0	0	0
Total	5,826,662	5,671,351	5,597,894	5,531,607	5,472,051	5,418,811	5,393,504	5,368,197	5,347,107	5,326,018	5,531,607

(a) Included with General Service for this update.

Reference: RReq13.xls - Wrev-6

PROJECTED WATER RECEIPTS UNDER EXISTING RATES

Fiscal Year Ending June 30	Billings												Total Billings \$1,000	B&V Calculated General Service		Actual General Service		Public Fire Protection \$1,000	Private Fire Protection \$1,000	Total Receipts \$1,000
	Senior Citizens \$1,000	Residential Excluding SC \$1,000	Commercial \$1,000	Industrial \$1,000	Public Utilities \$1,000	Housing Authority \$1,000	Charities & Schools \$1,000	Hospitals & Universities \$1,000	Hand Bill \$1,000	Scheduled (Flat Rate) \$1,000	Subtotal (b) \$1,000	Aqua PA \$1,000		Total Receipts (d) \$1,000	Actual Total Receipts \$1,000					
													x						(10)+(15)+(16)	
2023	5,399	170,544	78,040	3,441	480	7,662	4,708	3,642	16,909	2	290,825	3,303	294,128	285,308	288,597	7,114	4,238	296,660		
2024	6,234	196,533	90,121	3,978	706	7,186	4,978	4,200	16,351	2	330,289	3,831	334,120	325,674	329,054	7,551	5,301	338,526		
2025	6,744	210,960	99,343	4,264	806	7,917	5,898	4,983	16,805	2	357,722	4,317	362,040	342,328	0	8,248	5,491	356,067		
2026	6,790	210,200	101,067	4,216	851	8,055	6,449	5,433	15,919	1	358,981	4,376	363,357	347,194	0	8,248	5,495	360,937		
2027	6,739	206,588	101,209	4,102	885	8,067	6,941	5,829	14,837	1	355,197	4,376	359,573	344,753	0	8,248	5,495	358,497		
2028	6,688	203,176	101,350	3,991	922	8,079	7,472	6,253	13,829	1	351,762	4,376	356,138	341,490	0	8,248	5,495	355,233		
2029	6,688	201,577	101,350	3,991	922	8,079	7,472	6,253	13,829	1	350,163	4,376	354,540	339,696	0	8,248	5,495	353,439		
2030	6,688	199,979	101,350	3,991	922	8,079	7,472	6,253	13,829	1	348,565	4,376	352,941	338,106	0	8,248	5,495	351,849		
2031	6,688	198,646	101,350	3,991	922	8,079	7,472	6,253	13,829	1	347,232	4,376	351,609	336,780	0	8,248	5,495	350,523		
2032	6,688	197,314	101,350	3,991	922	8,079	7,472	6,253	13,829	1	345,900	4,376	350,277	335,483	0	8,248	5,495	349,226		
2033	6,688	196,248	101,350	3,991	922	8,079	7,472	6,253	13,829	1	344,834	4,376	349,211	334,415	0	8,248	5,495	348,158		
2034	6,688	195,449	101,350	3,991	922	8,079	7,472	6,253	13,829	1	344,035	4,376	348,411	333,600	0	8,248	5,495	347,343		
2035	6,688	194,650	101,350	3,991	922	8,079	7,472	6,253	13,829	1	343,236	4,376	347,612	332,819	0	8,248	5,495	346,562		
2036	6,688	194,117	101,350	3,991	922	8,079	7,472	6,253	13,829	1	342,703	4,376	347,079	332,268	0	8,248	5,495	346,011		
TY 2026	6,790	210,200	101,067	4,216	851	8,055	6,449	5,433	15,919	1	358,981	4,376	363,357	347,194		8,248	5,495	360,937		

(a) Includes Residential, Commercial, and Industrial.
 (b) 2025 and beyond subtotals reflect an adjustment to gross water billings of 0.0%.
 (d) Receipts are computed using following formula:
 (Current Year Collection Factor * Current Year Subtotal Billings)+(First Year Prior Collection Factor * First Year Prior Subtotal Billings)+(Second Year Collection Factor * Second Year Prior Subtotal Billings)+Wholesale Current Year Billings
 (e) Reflects Interfund Charges To General Fund for Water Service for City, Zoo, Groundwater Discharge, Public Fire Protection (FNC-12), Aviation Fund, and Misc. City revenues.

Gross Billing Adjustment Factor = 0.00

	(1)	(2)	(3)	(4)	(5)
	Percent	Percent	TY 2026	Volume	Service
	Volume	Service	Billings Under	Charge	Charge
	Charge	Charge	Existing Rates	Billings	Billings
	%	%	\$	\$	\$
	Ref. A	Ref. A	LagRate-4	(1) x (3)	(2) x (3)
Senior Citizens	84.77%	15.23%	6,789,541	5,755,757	1,033,784
Residential (Excluding SC)	86.72%	13.28%	210,200,446	182,285,292	27,915,155
Commercial	95.78%	4.22%	101,066,792	96,806,022	4,260,770
Industrial	96.36%	3.64%	4,215,806	4,062,441	153,364
Public Utilities	95.29%	4.71%	851,076	811,029	40,047
Housing Authority	95.28%	4.72%	8,054,747	7,674,612	380,134
Charities & Schools	96.44%	3.56%	6,448,538	6,218,652	229,887
Hospitals & University	99.26%	0.74%	5,433,342	5,393,161	40,181
Hand Billed	99.22%	0.78%	15,919,313	15,795,643	123,670
Scheduled (Flat Rate)	76.84%	23.16%	1,339	1,029	310
xxxxxxxxxx	0.00%	0.00%	0	0	0
xxxxxxxxxx	0.00%	0.00%	0	0	0
Private Fire	0.90%	99.10%	5,495,056	49,506	5,445,550
Public Fire	0.00%	100.00%	8,248,000	0	8,248,000
Total	87.16%	12.84%	372,723,995	324,853,144	47,870,851
Total less xxxxxxxxxx	87.16%	12.84%	372,723,995	324,853,144	47,870,851
Total less xxxxxxxxxx & Fire	90.48%	9.52%	358,980,939	324,803,638	34,177,301

(a) Includes Residential, Commercial, Industrial, Public Utilities, and Miscellaneous.

	Senior Citizens	Residential	Commercial	Industrial	Public Utilities	Housing Authority	Charities & Schools	Hospitals & Universities	Hand Billed	xxxxxxx	Scheduled (Flat Rate)	xxxxxxx	Private Fire Protection	Public Fire Protection	Total	Total less xxxxxxxx
Test Year Unit Billings - \$/M	60.3424	78.4244	63.2004	61.5930	63.3072	61.8922	48.7400	51.3214	52.6028	0.0000	0.0000	0.0000	33.8302	10,786,000		
Test Year Percent Service Ch	15.80%	13.92%	5.08%	4.52%	6.04%	5.20%	4.59%	1.00%	1.06%	100.00%	100.00%	100.00%	99.39%	100.00%		
Test Year Percent Volume Ch	84.20%	86.08%	94.92%	95.48%	93.96%	94.80%	95.41%	99.00%	98.94%	0.00%	0.00%	0.00%	0.61%	0.00%		
2025													245,529			
Billed Volume	122,141	2,946,255	1,715,127	75,616	13,936	139,149	131,827	105,692	347,305	0	19	0	(b)		5,597,067	5,597,067
Service Charge Billings	1,164,000	32,163,000	5,507,000	210,000	53,000	448,000	295,000	54,000	194,000	0	0	0	5,461,000	8,248,000	53,797,000	53,797,000
Volume Charge Billings	6,206,000	198,895,000	102,890,000	4,447,000	829,000	8,164,000	6,130,000	5,370,000	18,075,000	0	0	0	34,000	0	351,040,000	351,040,000
Total Billings	7,370,000	231,058,000	108,397,000	4,657,000	882,000	8,612,000	6,425,000	5,424,000	18,269,000	0	0	0	5,495,000	8,248,000	404,837,000	404,837,000
2026													245,529			
Billed Volume	121,069	2,885,570	1,717,539	73,511	14,503	139,366	142,258	113,442	323,506	0	16	0	(b)		5,530,780	5,530,780
Service Charge Billings	1,154,000	31,501,000	5,514,000	205,000	55,000	449,000	318,000	58,000	180,000	0	0	0	8,255,000	10,786,000	58,475,000	58,475,000
Volume Charge Billings	6,152,000	194,798,000	103,035,000	4,323,000	863,000	8,177,000	6,616,000	5,764,000	16,837,000	0	0	0	51,000	0	346,616,000	346,616,000
Total Billings	7,306,000	226,299,000	108,549,000	4,528,000	918,000	8,626,000	6,934,000	5,822,000	17,017,000	0	0	0	8,306,000	10,786,000	405,091,000	405,091,000
2027													245,529			
Billed Volume	120,003	2,828,379	1,720,056	71,458	15,116	139,584	153,519	121,758	301,338	0	13	0	(b)		5,471,224	5,471,224
Service Charge Billings	1,144,000	30,877,000	5,522,000	199,000	58,000	449,000	343,000	62,000	168,000	0	0	0	8,255,000	10,786,000	57,863,000	57,863,000
Volume Charge Billings	6,097,000	190,937,000	103,186,000	4,202,000	899,000	8,190,000	7,140,000	6,187,000	15,683,000	0	0	0	51,000	0	342,572,000	342,572,000
Total Billings	7,241,000	221,814,000	108,708,000	4,401,000	957,000	8,639,000	7,483,000	6,249,000	15,851,000	0	0	0	8,306,000	10,786,000	400,435,000	400,435,000
2028													245,529			
Billed Volume	118,943	2,774,375	1,722,572	69,454	15,780	139,802	165,673	130,686	280,688	0	11	0	(b)		5,417,984	5,417,984
Service Charge Billings	1,134,000	30,287,000	5,530,000	193,000	60,000	450,000	371,000	67,000	157,000	0	0	0	8,255,000	10,786,000	57,290,000	57,290,000
Volume Charge Billings	6,043,000	187,292,000	103,337,000	4,085,000	939,000	8,203,000	7,704,000	6,640,000	14,608,000	0	0	0	51,000	0	338,902,000	338,902,000
Total Billings	7,177,000	217,579,000	108,867,000	4,278,000	999,000	8,653,000	8,075,000	6,707,000	14,765,000	0	0	0	8,306,000	10,786,000	396,192,000	396,192,000
2029													245,529			
Billed Volume	118,943	2,749,068	1,722,572	69,454	15,780	139,802	165,673	130,686	280,688	0	11	0	(b)		5,392,677	5,392,677
Service Charge Billings	1,134,000	30,011,000	5,530,000	193,000	60,000	450,000	371,000	67,000	157,000	0	0	0	8,255,000	10,786,000	57,014,000	57,014,000
Volume Charge Billings	6,043,000	185,583,000	103,337,000	4,085,000	939,000	8,203,000	7,704,000	6,640,000	14,608,000	0	0	0	51,000	0	337,193,000	337,193,000
Total Billings	7,177,000	215,594,000	108,867,000	4,278,000	999,000	8,653,000	8,075,000	6,707,000	14,765,000	0	0	0	8,306,000	10,786,000	394,207,000	394,207,000
2030													245,529			
Billed Volume	118,943	2,723,761	1,722,572	69,454	15,780	139,802	165,673	130,686	280,688	0	11	0	(b)		5,367,370	5,367,370
Service Charge Billings	1,134,000	29,734,000	5,530,000	193,000	60,000	450,000	371,000	67,000	157,000	0	0	0	8,255,000	10,786,000	56,737,000	56,737,000
Volume Charge Billings	6,043,000	183,875,000	103,337,000	4,085,000	939,000	8,203,000	7,704,000	6,640,000	14,608,000	0	0	0	51,000	0	335,485,000	335,485,000
Total Billings	7,177,000	213,609,000	108,867,000	4,278,000	999,000	8,653,000	8,075,000	6,707,000	14,765,000	0	0	0	8,306,000	10,786,000	392,222,000	392,222,000
2031													245,529			
Billed Volume	118,943	2,702,671	1,722,572	69,454	15,780	139,802	165,673	130,686	280,688	0	11	0	(b)		5,346,280	5,346,280
Service Charge Billings	1,134,000	29,504,000	5,530,000	193,000	60,000	450,000	371,000	67,000	157,000	0	0	0	8,255,000	10,786,000	56,507,000	56,507,000
Volume Charge Billings	6,043,000	182,451,000	103,337,000	4,085,000	939,000	8,203,000	7,704,000	6,640,000	14,608,000	0	0	0	51,000	0	334,061,000	334,061,000
Total Billings	7,177,000	211,955,000	108,867,000	4,278,000	999,000	8,653,000	8,075,000	6,707,000	14,765,000	0	0	0	8,306,000	10,786,000	390,568,000	390,568,000
2032													245,529			
Billed Volume	118,943	2,681,582	1,722,572	69,454	15,780	139,802	165,673	130,686	280,688	0	11	0	(b)		5,325,191	5,325,191
Service Charge Billings	1,134,000	29,274,000	5,530,000	193,000	60,000	450,000	371,000	67,000	157,000	0	0	0	8,255,000	10,786,000	56,277,000	56,277,000
Volume Charge Billings	6,043,000	181,027,000	103,337,000	4,085,000	939,000	8,203,000	7,704,000	6,640,000	14,608,000	0	0	0	51,000	0	332,637,000	332,637,000
Total Billings	7,177,000	210,301,000	108,867,000	4,278,000	999,000	8,653,000	8,075,000	6,707,000	14,765,000	0	0	0	8,306,000	10,786,000	388,914,000	388,914,000

(a) Combined Residential, Commercial, Industrial unit billing rate and percent service and volume charge calculated as follows:

	<u>Billed</u> <u>Volume</u> Mcf	<u>Billings</u> \$	<u>Unit</u> <u>Billings</u> \$/Mcf	<u>Service</u> <u>Charge</u> \$	<u>Volume</u> <u>Charge</u> \$	<u>Percent</u> <u>Service</u> <u>Charge</u> %	<u>Percent</u> <u>Volume</u> <u>Charge</u> %
	<u>Rates-4</u>	<u>Rates-4</u>		<u>Rates-4</u>	<u>Rates-4</u>		
Residential	2,885,600	226,301,356		31,504,486	194,796,870	13.92%	86.08%
Commercial	1,717,500	108,546,629		5,514,180	103,032,449	5.08%	94.92%
Industrial	73,500	4,527,085		204,577	4,322,508	4.52%	95.48%
Public Utilities	14,500	917,955		55,451	862,504	6.04%	93.96%
	<u>4,691,100</u>	<u>340,293,025</u>	<u>72.5401</u>	<u>37,278,694</u>	<u>303,014,331</u>	<u>10.95%</u>	<u>89.05%</u>

(b) Total projected billings are equal to test year billings under existing rates.

SERVICE CHARGE BILLINGS

	2025	2026	2027	2028	2029	2030	2031	2032
Senior Citizens	1,164,000	1,154,000	1,144,000	1,134,000	1,134,000	1,134,000	1,134,000	1,134,000
Residential	32,163,000	31,501,000	30,877,000	30,287,000	30,011,000	29,734,000	29,504,000	29,274,000
Commercial	5,507,000	5,514,000	5,522,000	5,530,000	5,530,000	5,530,000	5,530,000	5,530,000
Industrial	210,000	205,000	199,000	193,000	193,000	193,000	193,000	193,000
Public Utilities	53,000	55,000	58,000	60,000	60,000	60,000	60,000	60,000
Subtotal	39,097,000	38,429,000	37,800,000	37,204,000	36,928,000	36,651,000	36,421,000	36,191,000
Housing Authority	448,000	449,000	449,000	450,000	450,000	450,000	450,000	450,000
Charities & Schools	295,000	318,000	343,000	371,000	371,000	371,000	371,000	371,000
Hospitals & Universities	54,000	58,000	62,000	67,000	67,000	67,000	67,000	67,000
Hand Billed	194,000	180,000	168,000	157,000	157,000	157,000	157,000	157,000
xxxxxxxxxx	0	0	0	0	0	0	0	0
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0
xxxxxxxxxx	0	0	0	0	0	0	0	0
Fire Protect. (Private)	5,461,000	8,255,000	8,255,000	8,255,000	8,255,000	8,255,000	8,255,000	8,255,000
Fire Protect. (Public)	8,248,000	10,786,000	10,786,000	10,786,000	10,786,000	10,786,000	10,786,000	10,786,000
Total	53,797,000	58,475,000	57,863,000	57,290,000	57,014,000	56,737,000	56,507,000	56,277,000
Total Less xxxxxxxxxx	53,797,000	58,475,000	57,863,000	57,290,000	57,014,000	56,737,000	56,507,000	56,277,000
Total Less xxxxxxxxxx & Public and Private	40,088,000	39,434,000	38,822,000	38,249,000	37,973,000	37,696,000	37,466,000	37,236,000

VOLUME CHARGE BILLINGS

	2025	2026	2027	2028	2029	2030	2031	2032
Senior Citizens	6,206,000	6,152,000	6,097,000	6,043,000	6,043,000	6,043,000	6,043,000	6,043,000
Residential	198,895,000	194,798,000	190,937,000	187,292,000	185,583,000	183,875,000	182,451,000	181,027,000
Commercial	102,890,000	103,035,000	103,186,000	103,337,000	103,337,000	103,337,000	103,337,000	103,337,000
Industrial	4,447,000	4,323,000	4,202,000	4,085,000	4,085,000	4,085,000	4,085,000	4,085,000
Public Utilities	829,000	863,000	899,000	939,000	939,000	939,000	939,000	939,000
Subtotal	313,267,000	309,171,000	305,321,000	301,696,000	299,987,000	298,279,000	296,855,000	295,431,000
Housing Authority	8,164,000	8,177,000	8,190,000	8,203,000	8,203,000	8,203,000	8,203,000	8,203,000
Charities & Schools	6,130,000	6,616,000	7,140,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000
Hospitals & Universities	5,370,000	5,764,000	6,187,000	6,640,000	6,640,000	6,640,000	6,640,000	6,640,000
Hand Billed	18,075,000	16,837,000	15,683,000	14,608,000	14,608,000	14,608,000	14,608,000	14,608,000
xxxxxxxxxx	0	0	0	0	0	0	0	0
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0
xxxxxxxxxx	0	0	0	0	0	0	0	0
Fire Protect. (Private)	34,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
Fire Protect. (Public)	0	0	0	0	0	0	0	0
Total	351,040,000	346,616,000	342,572,000	338,902,000	337,193,000	335,485,000	334,061,000	332,637,000
Total Less xxxxxxxxxx	351,040,000	346,616,000	342,572,000	338,902,000	337,193,000	335,485,000	334,061,000	332,637,000
Total Less xxxxxxxxxx & Public and Private	351,006,000	346,565,000	342,521,000	338,851,000	337,142,000	335,434,000	334,010,000	332,586,000

Fiscal Year	Proposed Increase	Months Effective	Cumulative Increase 2025 - 2032	Cumulative Increase 2026 - 2032	Cumulative Increase 2027 - 2032	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
						Number of months at Existing Rates	Number of months at COS Rates	Billings (a) LagRate-5	Cumulative Percent Increase (b) LagRate-7	FY 2026 COS Rate Adjustment LagRate-9	FY 2027 COS Rate Adjustment	FY 2028 COS Rate Adjustment	FY 2029 COS Rate Adjustment	Adjusted Billings (c) \$	Receipts Factor (d)				FY 2026 \$ (6) x (7)	
Line No.															FY 2026 (e) %	FY 2027 %	FY 2028 %	FY 2029 %		
Financial Planning Model																				
2025	0.00%	10	100.00%																	
2026	12.30%	12	112.30%		1															
2027	6.90%	10	120.05%	120.05%	106.90%															
2028	8.87%	10	130.69%	130.69%	116.38%															
2029	5.80%	10	138.27%	138.27%	123.13%															
2030	10.95%	10	153.41%	153.41%	136.61%															
2031	6.51%	10	163.40%	163.40%	145.51%															
2032	5.35%	10	172.15%	172.15%	153.29%															
SERVICE CHARGE																				
All classes less xxxxxxxx and fire																				
1	Existing Rates																			
	FY 2026	0.0		34,177,301	100.00%									0	84.01	10.72	2.20		0	
2	Adjusted COS Rates Effective July 1, 2025																			
	FY 2026		12.0	39,434,000	100.00%				105.30%					41,524,000	84.01	10.72	2.20		34,884,000	
	FY 2027		10.0	38,822,000	120.05%				105.30%	104.20%				42,614,000		84.01	10.72	2.20		
	FY 2028		10.0	38,249,000	130.69%				105.30%	104.20%	#N/A			#N/A			84.01	10.72		
	FY 2029		10.0	37,973,000	138.27%				105.30%	104.20%	#N/A	#N/A		#N/A				84.01		
Increase in service charge deposit due to rate increase (f)																				
xxxxxxx and Fire																				
3	Existing Rates																			
	FY 2026	0.0		5,445,550	100.00%									0	100.00	0.00	0.00		0	
4	Adjusted COS Rates Effective July 1, 2025																			
	FY 2026		12.0	8,255,000	100.00%				105.30%					8,693,000	100.00	0.00	0.00		8,693,000	
	FY 2027		10.0	8,255,000	120.05%				105.30%	104.20%				9,061,000		100.00	0.00	0.00		
	FY 2028		10.0	8,255,000	130.69%				105.30%	104.20%	#N/A			#N/A			100.00	0.00		
	FY 2029		10.0	8,255,000	138.27%				105.30%	104.20%	#N/A	#N/A		#N/A				100.00		
Increase in xxxxxxxx service charge deposit due to rate increase																				
VOLUME CHARGE																				
All classes less xxxxxxxx and fire																				
5	Existing Rates																			
	FY 2026	0.5		324,803,638	100.00%									13,533,000	84.01	10.72	2.20		11,369,000	
6	Adjusted COS Rates Effective July 1, 2025																			
	FY 2026		11.5	346,565,000	100.00%				105.30%					349,727,000	84.01	10.72	2.20		293,806,000	
	FY 2027	2.5	9.5	342,521,000	120.05%				105.30%	104.20%				432,317,000		84.01	10.72	2.20		
	FY 2028	2.5	9.5	338,851,000	130.69%				105.30%	104.20%	#N/A			#N/A			84.01	10.72		
	FY 2029	2.5	9.5	337,142,000	138.27%				105.30%	104.20%	#N/A	#N/A		#N/A				84.01		

FY 2028 - FY 2029 Lines and Columns are NOT USED in this analysis

XXXXXXXXXX and fire

7	Existing Rates FY 2026	0.5	49,506	100.00%						2,000	100.00	0.00	0.00		2,000
8	Adjusted COS Rates Effective July 1, 2025 FY 2026		11.5	51,000	100.00%	105.30%				51,000	100.00	0.00	0.00		51,000
	FY 2027	2.5	9.5	51,000	120.05%	105.30%	104.20%			64,000		100.00	0.00	0.00	
	FY 2028	2.5	9.5	51,000	130.69%	105.30%	104.20%	#N/A	#N/A	#N/A			100.00	0.00	
	FY 2029	2.5	9.5	51,000	138.27%	105.30%	104.20%	#N/A	#N/A	#N/A				100.00	
SURCHARGE RATES															
9	Existing Rates FY 2026	0.0	na	100.00%						0	84.01	10.72	2.20		0
10	Adjusted COS Rates Effective July 1, 2025 FY 2026		12.0	na	100.00%	105.30%				0	84.01	10.72	2.20		0
	FY 2027		10.0	na	120.05%	105.30%				0		84.01	10.72	2.20	
	FY 2028		10.0	na	130.69%	105.30%				0			84.01	10.72	
	FY 2029		10.0	na	138.27%	105.30%				0				84.01	
11	FY 2024 Billings (LagRate-4)			330,288,894	100.00%					330,289,000		2.20			7,266,000
12	FY 2025 Billings (LagRate-4)			357,722,493	100.00%					357,722,000		10.72	2.20		38,348,000
13	Total Receipts														394,419,000

- (a) Billings to General Service customers under existing rates reflect an adjustment to gross water billings of 0.00%. A billab adjustment was made to determine the proposed rates. 385,673,000
- (b) Adjusted billings under existing rates should reflect proposed increases in effect prior to the test year. Adjusted billings under COS rates should reflect proposed increases after the test year. 8,746,000
- (c) Adjusted service charge billings are equal to the number of months effective times billings times the cumulative percent increase times the COS rate adjustment.
 Test year adjusted volume charge billings are equal to the number of months effective times billings times the cumulative percent increase times the COS rate adjustment. For each year after the test year, the adjusted volume charge rates time the previous year's billings times the previous year's cumulative percent increase plus the number of months at COS rates times billings times the cumulative percent increase times the COS rate adjustment. 394,419,000
 Adjusted billings for FY 2024 and FY 2025 are equal to the billings times the cumulative percent increase times the 0.00% billings adjustment.
- (d) Receipts Factor from Financial Planning Model.
- (e) Receipt factor will need to be adjusted to recognize a partial year rate increase.
- (f) Increase in service charge deposit calculated as 2 months of billings times the cumulative percent increase.

FY 2028 - FY 2029 Line and Columns are NOT USED in this analysis

NOT USED IN CURRENT ANALYSIS					Input from Model Application for FY 2027, FY 2028 and FY 2029			
Reference	FY 2026	FY 2027	FY 2028	FY 2029	FY 2026	FY 2027	FY 2028	FY 2029
	\$	\$	\$	\$	\$	\$	\$	\$
Percent Increase in Rates Required:	0.999655	0.922281	#N/A	#N/A				
USE:	1.0530	1.04200	#N/A	#N/A				
LagRate-8 Total Retail Receipts less Public Fire Requirements:	394,419,000	445,592,000	#N/A	#N/A				
COS	410,249,000	430,423,927	462,904,122	489,740,339				
Less Wholesale (Including Mgmt Fee)	(5,180,000)	(5,677,000)	#N/A	#N/A				
Net Retail COS	405,069,000	424,746,927	#N/A	#N/A				
Less Public Fire Protection Under Old Rates								
LagRate-5 Under New Rates	10,786,000	13,786,000	#N/A	#N/A				
LagRate-8 Less Monthly Billing Incr. in Volume Charges								
Total Requirements	394,283,000	410,960,927	#N/A	#N/A				
Revenue Surplus/(Deficiency)	136,000	34,631,073	#N/A	#N/A				
LagRate-8 Total Increasesable Receipts	337,434,000	436,271,000	#N/A	#N/A				
ADJUSTMENT FACTOR REQUIRED	-0.0345%	-7.7719%	#N/A	#N/A				
%Rate Adjustment	0.04%	11.39%	#N/A	#N/A				

Reference	FY 2026	FY 2027	FY 2028	FY 2029
	\$	\$	\$	\$
Bucks County Rate Billings	0	0	#N/A	#N/A
Mgmt Fee	12.0%	0	#N/A	#N/A
Total Bucks	Retcos-4	0	#N/A	#N/A
Aqua PA Rate Billings	LagRate-11	4,709,000	5,161,000	#N/A
Mgmt Fee	10.0%	471,000	516,000	#N/A
Carrying				
Total Aqua PA		5,180,000	5,677,000	#N/A
Total Wholesale w/Mgmt Fee		5,180,000	5,677,000	#N/A

Test Year 2026 Receipts of Test Year 2026 Billings

General Customers	\$
LagRate-8 Service Charge	34,884,000
LagRate-8 Volume Charge	305,175,000
Total General Customers	340,059,000
xxxxxxxxx	
LagRate-8 Service Charge	8,693,000
LagRate-8 Volume Charge	53,000
Total xxxxxxxxx	8,746,000
LagRate-8 Surcharge	0
Total	348,805,000

	FY 2026 Receipts (a)	FY 2026 Billings (a)	Percent	FY 2027 Receipts (a)	FY 2027 Billings (a)	Percent	FY 2028 Billings (a)	FY 2029 Billings (a)
LagRate-8 Current Year	348,805,000	404,784,000	86.17%	398,990,000	474,931,000	84.01%	#N/A	#N/A
LagRate-8 First Prior Year	38,348,000	357,722,000	10.72%	43,393,000	404,784,000	10.72%		
LagRate-8 Second Prior Year	7,266,000	330,289,000	2.20%	7,870,000	357,722,000	2.20%		
	394,419,000			450,253,000				

(a) Excludes wholesale

NOT IN USE

(1)	(2)	(3)	(4)	(5)			
Meter Size inches	Meter Code	Adjustment Factor % <u>LagRate-9</u>	Gen Svc Residential Service Charge \$/Bill <u>LagRate-2</u> x Col. (3)	Discount Residential Service Charge (a) \$/Bill <u>LagRate-2</u> x Col. (3)		Residential Service Charge \$/Bill <u>LagRate-2</u> x Col. (3)	
5/8	R	105.3%	6.08	4.60			
3/4	Z	105.3%	7.06	5.30			
1	Q	105.3%	9.42	7.10	3/4	12.33	5.27
1 1/4	Y	105.3%	12.38	9.30	1	14.69	5.27
1 1/2	P	105.3%	14.73	11.00	1 1/4	17.65	5.27
2	X	105.3%	21.85	16.40	1 1/2	20.00	5.27
3	O	105.3%	37.62	28.20	2	27.12	5.27
4	W	105.3%	65.44	49.10			
6	N	105.3%	126.77	95.10			
8	V	105.3%	197.89	148.40			
10	E	105.3%	287.04	215.30			
12	T	105.3%	503.58	377.70			
14	H	105.3%	535.50	401.60			

	First Block <u>0 - 2 Mcf</u> \$/Mcf	Second Block <u>3 - 100 Mcf</u> \$/Mcf	Third Block <u>101 - 2,000 Mcf</u> \$/Mcf	Fourth Block <u>≥2,000 Mcf</u> \$/Mcf
	LagRate-2 x Column (3)			
Volume Charge				
General Service	72.45	64.76	50.16	50.16
Discount (a)	54.33	48.57	37.62	37.62
Fire Protection		Monthly Service Charge		
Connection Size				
Up Through 4		33.88		
6		63.64		
8		96.90		
10		141.86		
12		232.14		

Fire Protection Component calculation	
Unit Cost per Month per Equiv 6" Meter	
Extra Capacity Max Day (Retcos-2)	13.32
Extra Capacity Max Hour (Retcos_2)	17.93
Total Unit Cost	31.25
Lag Factor (LagRate-9)	1.053
Adjusted Unit Cost	32.91
2" Equiv Meter Ratio (Capacity)	0.160
Fire Protection Component calculation	5.27

(a) Discount rate applies to Senior Citizens, and Charities.
A 5% discount applies to the Housing Authority.

SCHEDULE BV-2: TABLE 4-12

**COMPARISON OF TEST YEAR COSTS OF SERVICE
AND ADJUSTED COST OF SERVICE
WITH REVENUES UNDER EXISTING RATES
TEST YEAR 2026**

Line No.	Customer Type	(1) Revenue Under Existing Rates (a) \$	(2) Allocated Cost of Service \$ <u>Retcos-4</u>	(3) Adjusted Cost of Service \$ <u>Retcos-4</u>	(4) Indicated Increase (Decrease) Required % (3)/(1) - 1
1	Senior Citizens	6,564,039	9,588,000	7,314,000	11.4%
2	Residential	203,528,025	223,444,000	227,262,000	11.7%
3	Commercial	97,538,448	105,919,000	107,728,000	10.4%
4	Industrial	4,086,294	4,163,000	4,234,000	3.6%
5	Public Utilities	816,983	918,000	934,000	14.3%
6	Subtotal General Service	312,533,790	344,032,000	347,472,000	11.2%
7	Housing Authority	7,773,622	9,138,000	8,829,000	13.6%
8	Charities & Schools	6,159,164	9,209,000	7,025,000	14.1%
9	Hospitals & University	5,191,157	6,589,000	5,026,000	-3.2%
10	Hand Billed	15,535,039	18,914,000	19,237,000	23.8%
11	Scheduled (Flat Rate)	1,322	0	0	-100.0%
12	xxxxxxxxxx	0	0	0	NA
13	xxxxxxxxxx	0	0	0	0.0%
14	Fire Protection Private	5,495,056	6,582,000	6,694,000	21.8%
15	Public Standard Pressure	8,248,000	10,605,000	10,786,000	30.8%
16	High Pressure (b)	0	0	0	NA
17	Subtotal Public Fire Protection	8,248,000	10,605,000	10,786,000	30.8%
18	Subtotal Retail Service	360,937,150	405,069,000	405,069,000	12.2%
19	Bucks County Wholesale Service	0	0	0	0.0%
20	Aqua PA	4,376,350	4,709,000	4,709,000	7.6%
21	Total Wholesale	4,376,350	4,709,000	4,709,000	7.6%
22	Total System	365,313,499	409,778,000	409,778,000	12.2%

(a) Revenue Under Existing Rates calculation:

(b) Reflects gradual decommissioning of the system.

	Fiscal Year Ending June 30						
	2024		2025		2026		2026
	2024 Billings (\$1,000)	Adjusted Billings (1) (\$1,000)	2025 Billings (\$1,000)	Adjusted Billings (1) (\$1,000)	2026 Billings (\$1,000)	Adjusted Billings (1) (\$1,000)	Receipts (\$1,000)
Test Year Revenues under existing rates:	<u>LagRate-4</u>	2.20%	<u>LagRate-4</u>	10.72%	<u>LagRate-4</u>		84.01%
Senior Citizens	6,234	6,234	6,744	6,744	6,790	6,790	6,564
Residential	196,533	196,533	210,960	210,960	210,200	210,200	203,528
Commercial	90,121	90,121	99,343	99,343	101,067	101,067	97,538
Industrial	3,978	3,978	4,264	4,264	4,216	4,216	4,086
Public Utilities	706	706	806	806	851	851	817
Housing Authority	7,186	7,186	7,917	7,917	8,055	8,055	7,774
Charities & Schools	4,978	4,978	5,898	5,898	6,449	6,449	6,159
Hospitals & Universities	4,200	4,200	4,983	4,983	5,433	5,433	5,191
Hand Billed	16,351	16,351	16,805	16,805	15,919	15,919	15,535
Scheduled (Flat Rate)	2	2	2	2	1	1	1
xxxxxxxx	0	0	0	0	0	0	0
xxxxxxxx	0	0	0	0	0	0	0
Public Fire Protection	7,551	7,551	8,248	8,248	8,248	8,248	8,248 No Lag
Private Fire Protection	5,301	5,301	5,491	5,491	5,495	5,495	5,495 No Lag
Subtotal	343,141	343,141	371,462	371,462	372,724	372,724	360,937
Bucks County	0	0	0	0	0	0	0 0.08333 factor - One month lag
Aqua PA	3,831	3,831	4,317	4,317	4,376	4,376	4,371 0.08333 factor - One month lag
Total	346,972	346,972	375,779	375,779	377,100	377,100	365,309

(1) Adjusted billings after 2024 reflect an adjustment to General Service billings of 0.00%.

(b) Public high pressure fire system revenue under existing rates is included with standard pressure fire protection.

Reference A: Financial Planning Model - Customer
 Reference B: SCOS Lagrate-25

**FY 2026 PROPOSED RATES
 FOR GENERAL SERVICE**

Service Charges

Meter Size inches	Existing Rates			Proposed Rates		
	Water	Wastewater	Total Existing	Water	Wastewater	Total Proposed
	\$/month <u>LagRate-2</u>	\$/month REF. A	\$/month	\$/month <u>LagRate-10</u>	\$/month REF. B	\$/month
5/8	5.17	7.64	12.81	6.08	8.22	14.30
3/4	5.70	9.79	15.49	7.06	10.52	17.58
1	7.19	14.43	21.62	9.42	15.47	24.89
1 1/4	9.00	20.36	29.36	12.38	21.80	34.18
1 1/2	10.29	25.53	35.82	14.73	27.30	42.03
2	14.75	39.44	54.19	21.85	42.16	64.01
3	24.33	71.26	95.59	37.62	76.09	113.71
4	43.28	120.98	164.26	65.44	129.24	194.68
6	82.46	238.64	321.10	126.77	254.85	381.62
8	127.03	377.82	504.85	197.89	403.41	601.30
10	185.16	545.20	730.36	287.04	582.16	869.20
12	313.27	992.49	1,305.76	503.58	1,059.17	1,562.75

Quantity Charges

Water Usage	Existing \$/Mcf <u>LagRate-2</u>	Proposed \$/Mcf <u>LagRate-10</u>
First 2 Mcf	64.32	72.45
Next 98 Mcf	57.88	64.76
Next 1,900 Mcf	44.84	50.16
Over 2,000 Mcf	43.62	50.16

Wastewater Usage

Per Mcf	41.11	47.39
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Surcharge Rates

BOD (\$/lb in excess of 250 mg/l)	0.444	0.514
SS (\$/lb in excess of 350 mg/l)	0.452	0.535

SCHEDULE BV-2: TABLE 5-1 and TABLE 5-2

PROPOSED WATER RATES

Service Charge			FY 2027		FY 2028		FY 2029	
Meter Size inches	Monthly Charge \$							
	LagRate-12							
5/8	6.08		6.31	103.78%	#N/A	#N/A	#N/A	#N/A
3/4	7.06		7.35	104.11%	#N/A	#N/A	#N/A	#N/A
1	9.42		9.82	104.25%	#N/A	#N/A	#N/A	#N/A
1 1/4	12.38		12.91	104.28%	#N/A	#N/A	#N/A	#N/A
1 1/2	14.73		15.37	104.34%	#N/A	#N/A	#N/A	#N/A
2	21.85		22.79	104.30%	#N/A	#N/A	#N/A	#N/A
3	37.62		39.26	104.36%	#N/A	#N/A	#N/A	#N/A
4	65.44		68.29	104.36%	#N/A	#N/A	#N/A	#N/A
6	126.77		132.31	104.37%	#N/A	#N/A	#N/A	#N/A
8	197.89		206.57	104.39%	#N/A	#N/A	#N/A	#N/A
10	287.04		299.62	104.38%	#N/A	#N/A	#N/A	#N/A
12	503.58		525.79	104.41%	#N/A	#N/A	#N/A	#N/A
Quantity Charge								
Monthly Water Usage	Charge Per Mcf \$							
	LagRate-12							
First 2 Mcf	72.45		74.79	103.23%	#N/A	#N/A	#N/A	#N/A
Next 98 Mcf	64.76		70.28	108.52%	#N/A	#N/A	#N/A	#N/A
Next 1,900 Mcf	50.16		54.97	109.59%	#N/A	#N/A	#N/A	#N/A
Over 2,000 Mcf	50.16		54.97	109.59%	#N/A	#N/A	#N/A	#N/A
Private Fire Service								
Size of Meter or Connection:	Monthly Charge \$	Prior to Lag Factor						
	Rates-3*1.053(LagRate-9)	Rates-3						
4" or less	33.88	32.17	39.38	116.23%	#N/A	#N/A	#N/A	#N/A
6"	63.64	60.44	74.48	117.03%	#N/A	#N/A	#N/A	#N/A
8"	96.90	92.02	114.06	117.71%	#N/A	#N/A	#N/A	#N/A
10"	141.86	134.72	166.62	117.45%	#N/A	#N/A	#N/A	#N/A
12"	232.14	220.46	277.15	119.39%	#N/A	#N/A	#N/A	#N/A
Public Fire Protection								
Standard Pressure:	\$10,786,000	Annually	LagRate-11	13,786,000	127.81%	#N/A	#N/A	#N/A
High Pressure:	\$0	Annually	LagRate-11	0		0	0	#N/A
Mcf - thousand cubic feet								

NOT IN USE

	(1)	(2)	(3)	(4)	(5)	(6)
	Total Water Service Charges	Total Water Volume Charges	Total Water Billings	Percent of Total Billings	Total Water Billings Excluding Senior Citizens	Percent of Total Billings Excluding Senior Citizens
	\$	\$	\$	%	\$	%
			(1)+(2)		(1)+(2)	
Senior Citizens	1,144,000	6,097,000	7,241,000	1.81%	-	0.00%
Residential	30,877,000	190,937,000	221,814,000	55.39%	221,814,000	65.02%
Commercial	5,522,000	103,186,000	108,708,000	27.15%	108,708,000	31.86%
Industrial	199,000	4,202,000	4,401,000	1.10%	4,401,000	1.29%
Public Utilities	58,000	899,000	957,000	0.24%		
Housing Authority	449,000	8,190,000	8,639,000	2.16%		
Charities & Schools	343,000	7,140,000	7,483,000	1.87%		
Hospitals & Universities	62,000	6,187,000	6,249,000	1.56%	6,249,000	1.83%
Hand Billed	168,000	15,683,000	15,851,000	3.96%		
xxxxxxxxx	0	0	0	0.00%		
Scheduled (Flat Rate)	0	0	0	0.00%		
xxxxxxxxx	0	0	0	0.00%		
Fire Protection (Private)	8,255,000	51,000	8,306,000	2.07%		
Fire Protection (Public)	10,786,000	0	10,786,000	2.69%		
	<u>57,863,000</u>	<u>342,572,000</u>	<u>400,435,000</u>		<u>341,172,000</u>	

	Equivalent Bills	Equivalent Meters	Equivalent Services	FY 2026 Water Service Charge					FY 2027 Water Service Charge					FY 2028 Water Service Charge				
				Billing Costs	Metering Costs	Warranty Costs	Total Costs	Billing Costs	Metering Costs	Warranty Costs	Total Costs	Billing Costs	Metering Costs	Warranty Costs				
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
Unit Costs				3.9045	1.8611	0.0000												
Units				\$/equiv bill	\$/equiv mtr/bill	\$/equiv srv/bill												
	<u>Units-3</u>	<u>Units-4</u>	<u>Units-4</u>															
5/8 Inch Meter: 2026 COS Service Charge	1.0	1.0	1.0	3.9045	1.8611	0.0000		3.9045	1.8611	0.0000		3.9045	1.8611	0.0000		3.9045	1.8611	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9 (a)				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				4.12	1.96	0.00	6.08	4.13	2.18	0.00	6.31	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			3.09	1.47	0.00	4.56	3.09	1.64	0.00	4.73	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
3/4 Inch Meter: 2026 COS Service Charge	1.0	1.5	1.0	3.9045	2.7917	0.0000		3.9045	2.7917	0.0000		3.9045	2.7917	0.0000		3.9045	2.7917	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				4.12	2.94	0.00	7.06	4.08	3.27	0.00	7.35	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			3.09	2.21	0.00	5.30	3.06	2.45	0.00	5.51	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
1 Inch Meter: 2026 COS Service Charge	1.1	2.5	1.1	4.2950	4.6528	0.0000		4.2950	4.6528	0.0000		4.2950	4.6528	0.0000		4.2950	4.6528	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				4.52	4.90	0.00	9.42	4.36	5.46	0.00	9.82	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			3.39	3.68	0.00	7.07	3.27	4.10	0.00	7.37	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
1-1/4 Inch Me 2026 COS Service Charge	1.2	3.8	1.2	4.6854	7.0722	0.0000		4.6854	7.0722	0.0000		4.6854	7.0722	0.0000		4.6854	7.0722	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				4.93	7.45	0.00	12.38	4.62	8.29	0.00	12.91	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			3.70	5.59	0.00	9.29	3.46	6.22	0.00	9.68	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
1-1/2 Inch Me 2026 COS Service Charge	1.2	5.0	1.2	4.6854	9.3055	0.0000		4.6854	9.3055	0.0000		4.6854	9.3055	0.0000		4.6854	9.3055	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				4.93	9.80	0.00	14.73	4.46	10.91	0.00	15.37	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			3.70	7.35	0.00	11.05	3.35	8.18	0.00	11.53	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
2 Inch Meter: 2026 COS Service Charge	1.5	8.0	2.1	5.8568	14.8888	0.0000		5.8568	14.8888	0.0000		5.8568	14.8888	0.0000		5.8568	14.8888	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				6.17	15.68	0.00	21.85	5.33	17.46	0.00	22.79	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			4.63	11.76	0.00	16.39	3.99	13.10	0.00	17.09	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
3 Inch Meter: 2026 COS Service Charge	2.0	15.0		7.8090	27.9165	0.0000		7.8090	27.9165	0.0000		7.8090	27.9165	0.0000		7.8090	27.9165	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				8.22	29.40	0.00	37.62	6.52	32.74	0.00	39.26	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			6.17	22.05	0.00	28.22	4.89	24.56	0.00	29.45	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
4 Inch Meter: 2026 COS Service Charge	4.0	25.0		15.6180	46.5275	0.0000		15.6180	46.5275	0.0000		15.6180	46.5275	0.0000		15.6180	46.5275	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				16.45	48.99	0.00	65.44	13.72	54.57	0.00	68.29	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			12.34	36.74	0.00	49.08	10.29	40.93	0.00	51.22	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
6 Inch Meter: 2026 COS Service Charge	7.0	50.0		27.3315	93.0550	0.0000		27.3315	93.0550	0.0000		27.3315	93.0550	0.0000		27.3315	93.0550	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				28.78	97.99	0.00	126.77	23.17	109.14	0.00	132.31	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			21.59	73.49	0.00	95.08	17.37	81.86	0.00	99.23	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
8 Inch Meter: 2026 COS Service Charge	10.0	80.0		39.0450	148.8880	0.0000		39.0450	148.8880	0.0000		39.0450	148.8880	0.0000		39.0450	148.8880	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				41.11	156.78	0.00	197.89	31.94	174.63	0.00	206.57	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			30.83	117.59	0.00	148.42	23.96	130.97	0.00	154.93	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
10 Inch Meter 2026 COS Service Charge	15.0	115.0		58.5675	214.0265	0.0000		58.5675	214.0265	0.0000		58.5675	214.0265	0.0000		58.5675	214.0265	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9				1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)				61.67	225.37	0.00	287.04	48.59	251.03	0.00	299.62	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount	<u>Retcos-4</u>			46.25	169.03	0.00	215.28	36.45	188.27	0.00	224.72	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A

NOT IN USE

12 Inch Meter 2026 COS Service Charge	20.0	215.0	78.0900	400.1365	0.0000		78.0900	400.1365	0.0000		78.0900	400.1365	0.0000
Times Combined Rate Increase and Lag Factor Calc from LagRate-9			1.0530	1.0530	1.0530		1.1729	1.1729	1.1729		#N/A	#N/A	#N/A
Adjusted COS Service Charge (Rounded)			82.24	421.34	0.00	503.58	56.47	469.32	0.00	525.79	#N/A	#N/A	#N/A
Times (100%-25%) Charities Discount Retcos-4			61.68	316.01	0.00	377.69	42.35	351.99	0.00	394.34	#N/A	#N/A	#N/A

(a) Reference: LagRate-9 105.3000 * 1.1139 = 1.1729

NOT IN USE

Rate Components of Water Service Charges

Black & Veatch	Regular Rates				Discount Rates				Reference
	Metering	Billing	Warranty	Total	Metering	Billing	Warranty	Total	
	Costs \$/bill	Costs \$/bill	Costs \$/bill	\$/bill	Costs \$/bill	Costs \$/bill	Costs \$/bill	\$/bill	
FY 2026 Service Charges									
5/8 Inch Meter:	1.96	4.12	0.00	6.08	1.47	3.09	0.00	4.56	LagRate-15
3/4 Inch Meter:	2.94	4.12	0.00	7.06	2.21	3.09	0.00	5.30	LagRate-15
1 Inch Meter:	4.90	4.52	0.00	9.42	3.68	3.39	0.00	7.07	LagRate-15
1-1/4 Inch Meter:	7.45	4.93	0.00	12.38	5.59	3.70	0.00	9.29	LagRate-15
1-1/2 Inch Meter:	9.80	4.93	0.00	14.73	7.35	3.70	0.00	11.05	LagRate-15
2 Inch Meter:	15.68	6.17	0.00	21.85	11.76	4.63	0.00	16.39	LagRate-15
3 Inch Meter:	29.40	8.22	0.00	37.62	22.05	6.17	0.00	28.22	LagRate-15
4 Inch Meter:	48.99	16.45	0.00	65.44	36.74	12.34	0.00	49.08	LagRate-15
6 Inch Meter:	97.99	28.78	0.00	126.77	73.49	21.59	0.00	95.08	LagRate-15
8 Inch Meter:	156.78	41.11	0.00	197.89	117.59	30.83	0.00	148.42	LagRate-15
10 Inch Meter:	225.37	61.67	0.00	287.04	169.03	46.25	0.00	215.28	LagRate-15
12 Inch Meter:	421.34	82.24	0.00	503.58	316.01	61.68	0.00	377.69	LagRate-15
FY 2027 Service Charges									
5/8 Inch Meter:	2.18	4.13	0.00	6.31	1.64	3.09	0.00	4.73	LagRate-15
3/4 Inch Meter:	3.27	4.08	0.00	7.35	2.45	3.06	0.00	5.51	LagRate-15
1 Inch Meter:	5.46	4.36	0.00	9.82	4.10	3.27	0.00	7.37	LagRate-15
1-1/4 Inch Meter:	8.29	4.62	0.00	12.91	6.22	3.46	0.00	9.68	LagRate-15
1-1/2 Inch Meter:	10.91	4.46	0.00	15.37	8.18	3.35	0.00	11.53	LagRate-15
2 Inch Meter:	17.46	5.33	0.00	22.79	13.10	3.99	0.00	17.09	LagRate-15
3 Inch Meter:	32.74	6.52	0.00	39.26	24.56	4.89	0.00	29.45	LagRate-15
4 Inch Meter:	54.57	13.72	0.00	68.29	40.93	10.29	0.00	51.22	LagRate-15
6 Inch Meter:	109.14	23.17	0.00	132.31	81.86	17.37	0.00	99.23	LagRate-15
8 Inch Meter:	174.63	31.94	0.00	206.57	130.97	23.96	0.00	154.93	LagRate-15
10 Inch Meter:	251.03	48.59	0.00	299.62	188.27	36.45	0.00	224.72	LagRate-15
12 Inch Meter:	469.32	56.47	0.00	525.79	351.99	42.35	0.00	394.34	LagRate-15
FY 2028 Service Charges									
5/8 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
3/4 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
1 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
1-1/4 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
1-1/2 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
2 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
3 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
4 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
6 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
8 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
10 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15
12 Inch Meter:	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	LagRate-15

NOT IN USE