



West County Wastewater **Sewer Use Charge Rate Plan and Study**

May 5, 2021



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EXECUTIVE SUMMARY

This Executive Summary presents an overview of the results of the Sewer Use Charge Rate Plan and Study (Study) that was conducted by Stantec Consulting Services, Inc. (Stantec) for West County Wastewater (WCW).

ES.1 BACKGROUND

WCW owns and operates a wastewater collection system and water pollution control plant (WPCP), which currently provides wastewater treatment service to approximately 34,900 accounts. Stantec was hired by WCW to conduct a rate study to evaluate the sufficiency of WCW's existing rate revenues and to prepare a ten-year financial plan with recommended rate adjustments. The rate study included a revenue sufficiency analysis (RSA), and the development of a long-term financial plan and schedule of rates that enable WCW to fund system operations and priority capital improvement projects while meeting financial management policies and targets.¹

ES.2 REVENUE SUFFICIENCY ANALYSIS METHODOLOGY AND PROPOSED SCHEDULE OF RATES

The RSA evaluated the ability of WCW's existing wastewater rates to meet the utility's projected financial requirements over a ten-year forecast period. The goal of the RSA was to determine the level of rate increases necessary to provide sufficient revenues to meet WCW's total financial needs. Particular focus was paid to the next five years for purposes of establishing a new schedule of rates. Baseline data and assumptions were thoroughly reviewed with WCW staff to establish a representative baseline of revenues and expenses, upon which projections could be developed for the forecast period.

The proposed financial plan and associated rate revenue adjustments are based upon the revenue and expense information, beginning balances, financial reserve policies, and other assumptions as described throughout the report. As part of this study, the current reserve policies maintained by WCW were evaluated. Based on the evaluation the following recommendations were made:

1. Increase the operating reserve from three months of O&M expenses to six months of O&M expenses.
2. Change the capital reserve calculation from fifty percent of the following year's total capital expenses to fifty percent of the ten-year average cash funded capital expenses.
3. Escalate the capital reserve target annually using the Bureau of Labor Statistics Consumer Price Index.

A significant portion of the analysis focused on evaluating alternative Capital Improvement Plans (CIP) with WCW staff, which utilized different delivery timelines and funding strategies. The CIP alternatives

¹ Stantec was not asked to review or suggest modifications to the existing sewer use charge rate structure as part of this study.



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were the primary drivers for the various rate plans that were evaluated. WCW opted to move forward with a preferred capital scenario that includes an average of \$26 million per year in spending between fiscal year (FY) 2021 and FY 2025, followed by \$10 million in annual spending starting in FY 2026. Under this capital plan, WCW will utilize a mixture of debt and cash to fund the CIP projects.

The proposed rate adjustments include four years of five and a half percent (5.50%) rate increases followed by inflationary rate increases of approximately three percent (3.00%) that are required to bring WCW's revenues in line with projected expenses (Table ES-1). Table ES-2 provides a summary of the proposed schedule of rates for FY 2022 through FY 2026.

Table ES-1: Ten Year Schedule of Proposed Sewer Use Charge Rate Adjustments

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Rate Adjustments	5.50%	5.50%	5.50%	5.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Table ES-2: Current and Proposed Sewer Use Charge Rates (FY 2021 – FY 2026)

Customer Class	Billing Unit	Current	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Proposed Rate Increase Amount		0.00%	5.50%	5.50%	5.50%	5.50%	3.00%
Single Family Residential	Flat Rate	\$639.00	\$674.00	\$711.00	\$750.00	\$791.00	\$815.00
Multi-Family Residential	Flat Rate	\$557.00	\$588.00	\$620.00	\$654.00	\$690.00	\$711.00
Mobile Home	Flat Rate	\$557.00	\$588.00	\$620.00	\$654.00	\$690.00	\$711.00
Commercial	Minimum Charge	\$639.00	\$674.15	\$711.23	\$750.35	\$791.62	\$815.37
	Domestic Strength	\$ 6.84	\$ 7.22	\$ 7.62	\$ 8.04	\$ 8.48	\$ 8.73
	High Strength	\$ 11.52	\$ 12.15	\$ 12.82	\$ 13.53	\$ 14.27	\$ 14.70
Industrial	Minimum Charge	\$639.00	\$674.15	\$711.23	\$750.35	\$791.62	\$815.37
	Flow Charge	\$ 4.40	\$ 4.64	\$ 4.90	\$ 5.17	\$ 5.45	\$ 5.61
	BOD Charge	\$ 0.45	\$ 0.47	\$ 0.50	\$ 0.53	\$ 0.56	\$ 0.58
	SS Charge	\$ 0.54	\$ 0.57	\$ 0.60	\$ 0.63	\$ 0.66	\$ 0.68



Abbreviations

Abbreviations

BOD	Biological Oxygen Demand
CAFR	Certified Annual Financial Report
CIP	Capital improvement program
CPI	Consumer Price Index
DCR	Debt service coverage ratio
ENR	Engineering News-Record
EDU	Equivalent dwelling unit
FAMS	Financial Analysis and Management System Model
FY	Fiscal Year
GPD	Gallons per day
GPM	Gallons per minute
MGD	Millions of gallons per day
RSA	Revenue sufficiency analysis
SS	Suspended Solids
WPCP	Water Pollution Control Plant
WEF	Water Environment Foundation



1. INTRODUCTION

Stantec Consulting Services, Inc. (Stantec) has conducted a Sewer Use Charge Rate Plan and Study (Study) to review the wastewater utility rates for the West County Wastewater (WCW) and provide recommendations on rate adjustments that will allow WCW to meet its long-term funding needs. This report summarizes the objectives, approach, methodologies, source data, and assumptions that informed the Study, as well as the resulting findings and recommendations.

1.1 BACKGROUND

WCW is located in the western portion Contra Costa County and provides service to approximately 34,900 accounts including customers in parts of the cities of Richmond, San Pablo, Pinole, and unincorporated Contra Costa County. WCW owns, operates, and maintains a 12.5 million gallon per day (mgd) Water Pollution Control Plant (WPCP) and a collection system with 249 miles of sewer pipeline, 17 lift stations, and six miles of force mains.

WCW completed an update to its master plan in 2014. The plan outlined the overall goals and objectives for WCW's facilities and included a list of repair and replacement projects, new facilities needed to comply with existing and future regulations, improvements required to address wet weather capacity issues in the collection system, and improvements to WCW facilities required to enhance staff efficiency and communications. Due to insufficient revenues, WCW has not been able to implement many of the projects that were recommended in the 2014 Master Plan update. In particular, the ongoing deferred maintenance has resulted in operational challenges with some of WCW's critical infrastructure.

1.2 OBJECTIVES

This Study was conducted to provide WCW with a financial plan that will enable WCW to maintain sufficient revenues to address the issues with deferred capital investments, and meet all and debt service requirements, with the lowest rate impact to rate payers. Through each stage of the analysis, meetings were held with WCW staff to review data and assumptions, evaluate alternatives, consider modifications to policies, and develop the proposed rate plan. Multiple rate plans were evaluated based on alternative Capital Improvement Plans (CIPs). Based on the described scope of work, several conclusions and recommendations have been developed for WCW and are documented within this Report.



2. REVENUE SUFFICIENCY ANALYSIS

The following subsections present a description of the source data, assumptions, and results of the revenue sufficiency analysis (RSA). Appendix A provides detailed supporting schedules.

2.1 DESCRIPTION

The purpose of the RSA is to develop a 10-year financial plan to meet WCW's operations and maintenance (O&M), capital investment, and debt service requirements. Several multi-year planning scenarios were evaluated through interactive work sessions with WCW staff. This scenario analysis focused on calculating rate revenue adjustments to meet the changes in planned expenditures. This process provided a comprehensive understanding of the potential rate payer impacts associated with alternative financial management and planning decisions. The result is a multi-year financial plan that enables WCW to complete important system investments and meet its financial performance objectives, while minimizing rate adjustments to the extent possible.

The RSA relied on financial information provided by WCW staff including:

- historical budget and actual expenditures and revenues,
- customer counts by class,
- current debt service schedules and loan agreements for outstanding obligations,
- financial policies regarding reserve requirements, and
- baseline and alternative CIP forecasts.

WCW Staff also provided insight into other assumptions and policies that would affect the performance of the utility, such as:

- trends in expected customer growth,
- capital funding sources,
- escalation rates for non-rate revenues and expenses, and
- and key performance indicators (KPIs) including debt service coverage and reserve targets.

The provided information was incorporated into Stantec's Financial Analysis and Management System (FAMS) model to produce a ten-year projection of the sufficiency of current sewer use charge rate revenue to meet forecasted financial requirements. The FAMS also aided in determining the level of rate revenue increases necessary in each year of the projection period to satisfy the system's annual funding requirements.

The revenue sufficiency and financial planning model makes use of projected available funds in each year of the forecast period to pay for capital projects. The model is set up to reflect the rules of cash application as defined and applied by WCW staff, and it produces a detailed summary of the funding sources to be used for each project in the CIP. To the extent current revenues and available cash reserves are insufficient to fund all capital projects in any year of the projection period, the model



identifies borrowing requirements to finance those projects or portions thereof for projects identified as eligible for debt financing and calculates the resulting debt service based on anticipated borrowing terms. In this way, the FAMS model is used to develop an optimized forecast to fund capital while minimizing rate increases over the forecast period.

2.2 SOURCE DATA

The following presents the key source data relied upon in conducting the RSA:

2.2.1 Beginning Fund Balances

The financial forecast included beginning cash balances for Fiscal Year (FY) 2021 based on the FY 2020 trial balances as of June 30, 2020. Table 2-1 provides a summary of the beginning balances.

Table 2-1: WCW Beginning Fund Balance Summary

Description	Operating Fund	Debt Service Reserve	Sewer Connection Fee Reserve
Current Unrestricted Assets			
Cash and investments	\$ 43,272,137	\$ 2,284,343	\$ 601,835
Accrued interest receivable	158,167		
Accounts receivable, net	659,210		
Materials and supplies inventory	145,325		
Prepaid items	94,311		
Total Assets:	\$44,329,150	\$ 2,284,343	\$ 601,835
Current Liabilities			
Accounts payable and accrued expenses	(4,917,275)		
Accrued salaries and benefits	(290,923)		
Accrued interest payable	(226,420)		
Current portions of long-term liabilities	(882,189)		
Total Revenue	\$ 38,012,343	\$ 2,284,343	\$ 601,835
Total Available Funds	\$ 40,898,521		

2.2.2 Revenues

WCW's FY 2021 budget revenues were used as the basis for projected rate revenues (Table 2-2). WCW collects most of its rate revenue from residential and commercial customers on the property tax bill and this revenue is received by the District from the County in two increments annually. Industrial customers are billed on a monthly basis. Residential customers are billed using fixed rates charged to customers on an equivalent dwelling unit (EDU) basis. Commercial customers are billed based on the prior year water consumption or a minimum fee equivalent to one single family residential household, whichever is greater. Industrial customers are billed based on water consumption and measured biological oxygen demand (BOD) and suspended solids (SS) contributed to the WPCP. Rate revenue was escalated annually based on changes in rate revenue requirements calculated as part of the RSA.



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Additional non-rate revenue is collected through connection fees, inspection/permit fees, miscellaneous revenues, rents & leases, contract services, property taxes (separate from rate revenue collected on the property tax bills), and interest earnings. The FY 2021 budget revenues were used as the basis for forecasted revenues. Most of the non-rate revenues are projected to remain stable over the forecast period; however, WCW anticipates some revenues to escalate annually (discussed in Section 2.3.1). Interest earnings are calculated based on an annual interest earning rate (discussed in section 2.3.2) applied to the end of year fund balances. Connection Fee revenue is projected based on assumed growth in customer classes. Schedule 3 in Appendix A provides a summary of forecasted revenues.

In addition to the revenues discussed in this section, WCW received a San Francisco Bay Estuary Grant of \$644,709 in Fiscal Year 2021 to fund the planning and design of a levee around the treatment plan and surrounding marshland. This is a one-time grant and is not forecast into the future modeled years and excluded from the table below.

Table 2-2: Summary of FY 2021 WCW Revenues

Description	FY 2021 Projected Revenues	
Rate Revenue		
Fixed Rate Revenue	\$	20,705,000
Volumetric Rate Revenue		5,218,000
Other Operating Revenue		
Inspection/Permit Fees		268,901
Trucked Waste		142,982
Miscellaneous Revenues		273,200
Rents & Leases		390,083
Contract Services		40,956
Taxes		1,638,699
Interest Earnings		191,485
Total Revenue	\$	28,869,306

2.2.3 Operating Expenses & Existing Debt

Operating expenses were projected based on categorical escalation factors applied to each FY 2021 budgeted line item. Escalation factors used in this analysis are discussed further in Section 2.3.1. Table 2-3 provides a summary of the FY 2021 operating expenses grouped by personnel costs, variable operations and maintenance, and fixed operations and maintenance. Personnel costs are comprised of salaries, medical benefits, and retirement benefits. Variable expenses are comprised of utility costs (e.g., gas, electricity, water, solid waste, and sewer expenses). Fixed expenses include legal expenses, property/equipment, property services, professional/technical services, banking/financial services, engineering and architectural services, other purchased services, communications, travel, rentals/leases, permits, and supplies. Recent historical actual expenditures from FY 2018 to FY 2020 were evaluated relative to budgets to determine if forecasted expenses should be adjusted to reflect the most likely expenditure levels. Based on this analysis, it was determined that personnel costs, variable expenses,



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and fixed operating expenses have recently been executed at around 95 percent, 90 percent, and 70 percent of the budgeted amount, respectively. These execution levels have been applied to the forecast expenditures to provide an estimate of future operating expenditures that is informed by historical trends. In addition to the ongoing expenses, WCW is budgeting \$2 million per year for temporary dewatering operations between FY 2021 and FY 2023 until the digester rehabilitation projects are completed.

WCW's existing annual debt service payments were also included based on the repayment schedule for WCW's four outstanding State Revolving Fund (SRF) loans. A detailed summary of WCW's operating and debt-service related expenses are provided in Schedule 4 of Appendix A.

Table 2-3: FY 2021 WCW Operating Expenses

Description	FY 2021 Budget	Execution Factor	FY 2021 Expenses
Operating Expenses			
Personnel Costs	\$15,616,846	95.0%	\$14,836,004
Variable Operations & Maintenance	1,042,651	90.0%	938,386
Fixed Operations & Maintenance	4,874,881	70.0%	3,412,417
Temporary Dewatering Expenses	2,000,000	100.0%	2,000,000
Subtotal: O&M Expenses	\$23,534,378		\$21,186,806
Existing Debt Service	2,284,343		2,284,343

2.2.4 Capital Improvement Plan

WCW provided a detailed CIP for FY 2021 through FY 2031. This CIP includes average annual expenditures of \$26 million between FY 2021 and FY 2025 (in 2020 dollars). The CIP projects include upgrades to maintenance facilities, the collection system, the solids handling infrastructure, and \$66 million for comprehensive energy saving projects that include updates to the cogeneration infrastructure, digesters, thermal drying facilities, and biosolids management. The list of scheduled projects beyond FY 2025 is not completely developed, but WCW staff anticipate that total capital spending will remain around \$10 million per year (in 2020 dollars) from FY 2026 and beyond. Figure 2-1 illustrates the projected CIP (including annual capital escalation). With the recognition that WCW will likely not be able to complete all projects that are included in the capital plan, an 80 percent project execution factor has been applied to the projected capital expenditures². This report does not specify which projects will be deferred or cancelled in any given fiscal year. A comprehensive list of projects, costs, incremental operating cost savings (discussed below), and the projects included in each scenario is included on Schedule 6 of Appendix A.

WCW is currently planning to fund the maintenance building and some of the collection system upgrades using SRF loans and is in the process of securing a revenue bond for the comprehensive energy saving projects. Upon completion of the comprehensive energy saving projects, WCW anticipates that it will begin to realize approximately \$2 million annually in reduced energy purchase expenses.

² The 80% capital execution factor was not applied to the comprehensive energy saving projects.



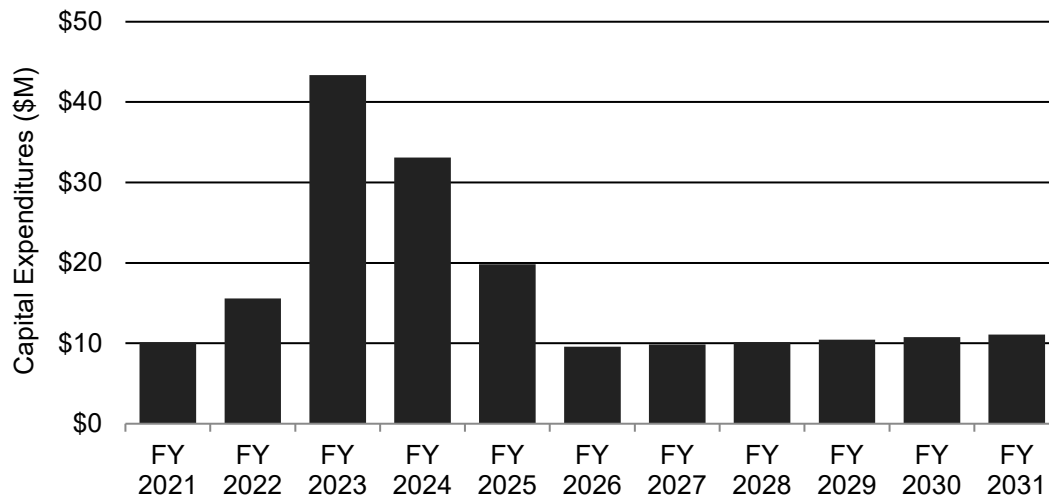


Figure 2-1: Capital Spending Plan FY 2021 – FY 2031

2.3 ASSUMPTIONS

The following sections present the key assumptions used in the development of the financial plan. These assumptions are also provided in Schedules 1 and 5 of Appendix A.

2.3.1 Annual Escalation Factors

Annual escalation factors for categories of revenues and O&M expenses were developed based upon discussions with WCW staff, a review of historical trends, and published projections of general inflation from the Philadelphia Federal Reserve. Additionally, a capital cost escalation rate of 3.0% was applied to CIP costs for projects scheduled from FY 2021 through the end of the forecast period based on long-term trends in the Engineering News Record (ENR) Construction Cost Index (CCI). Table 2-4 and Table 2-5 provide a summary of the annual escalation factors assumed in this analysis.

Table 2-4: WCW Revenue Escalation Factors

Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Secondary Effluent Sales	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Taxes and Redevelopment	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Rent and Leases	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%



Table 2-5: WCW Cost Escalation Factors

Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Benefits-Medical, Dental, Vision, Life and Worker's Comp Premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Retirement*	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Repair & Maintenance	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Fuel, Utilities, Chemicals	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Energy	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Chemicals	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

*Pension assumptions came from the CalPERS actuarial report for the year ending June 30, 2019. WCW staff estimated these projections based on the classic member actuarial report.

2.3.2 Interest Earnings

An interest earning rate of 0.25%-1.25% for invested funds has been used to calculate annual earnings. The assumption is based on prior interest earnings from WCW's actual revenue statements and has been confirmed by WCW staff as representative of what they anticipate for interest earnings moving forward. The Study assumes that interest earnings on Connection Fees will be retained within their respective fund, but interest earnings on all other funds will be transferred to the operating fund.

2.3.3 Customer Growth

WCW provided a historic count of accounts by customer type from FY 2020. Given that WCW's service area is largely built-out and WCW is not aware of any planned developments within the next five years, it is estimated that there will not be any change in the number of accounts over the forecast period.

2.3.4 Debt Service Coverage and Reserve Requirements

As mentioned in Section 2.2.3, WCW has four outstanding SRF Loans.³ The most recent loan was secured in 2015. The terms of this most recent loan require WCW to maintain a reserve amount that is equal to one year of debt service and rates sufficient to generate revenues to cover operating expenses and maintain a debt service coverage⁴ (DSC) ratio of at least 1.10 times the annual debt service in each fiscal year of the agreement. Similar terms are assumed for all projected SRF loans in the modeling period. Any future revenue bonds issued are assumed to require a reserve of one year of debt service, and a DSC ratio of 1.25. To ensure a level of conservatism and avoid potential issues with meeting these

³ Agreement No. C-06-7876-110, Agreement No. C-06-7876-120, Agreement No. C-06-7876-130, Agreement No. C-06-8043-110.

⁴ Debt service coverage ratio calculated as operating revenue, less operating expenditures, divided by debt service.



DSC thresholds, a target revenue bond DSC ratio of 1.5 times bond debt service was maintained. Additionally, an all-in DSC ratio target of 1.3 was set to minimize risks associated with meeting bond and SRF debt requirements. Summaries of the senior debt and subordinate debt borrowing projections are included in Schedules 10 and 11 of Appendix A.

2.3.5 Minimum Reserve Assumptions

Utility reserve balances are established and maintained to meet short-term cash flow requirements, mitigate potential rate shocks from sudden changes in revenues or expenditures, minimize the risk associated with financial obligations (including debt covenants), and cover operational and capital needs under adverse conditions. Most utilities, rating agencies, and the investment community place a significant emphasis on having sufficient reserves and designations. The level of reserves maintained by a utility is an important component and consideration when developing a multi-year financial management plan.

It is beneficial to periodically review reserve policies given changes in outstanding debt obligations, potential operational and financial risks, and the condition and vulnerability of system infrastructure. This type of review helps to ensure reserve policies are in alignment with the present state of operations and financial management.

WCW currently maintains six reserves:

- a Connection Fee Reserve – Restricted reserve to fund growth related projects.
- a Debt Reserve – Restricted reserve maintained at one-year of debt service as required by bond or loan covenant.
- an Equipment Replacement Reserve – a Board directed reserve set aside for the purchase of new vehicles.
- an Insurance Reserve – a Board directed reserve set aside for insurance settlements.
- an Operating Reserve – a non-restricted reserve established to ensure WCW maintains sufficient cash to continue operations in the event rate revenues are interrupted or delayed.
- a Capital Reserve – a non-restricted reserves established to ensure sufficient cash to deliver capital projects if rate revenues are interrupted or delayed.

As part of this study, the operating and capital reserve policies were reviewed with WCW staff. WCW's existing Operating Reserve is established to meet at least three months of budgeted O&M expenses. This reserve policy has been sufficient while WCW maintained large fund balances; however, with the planned increase in capital spending, fund balances are anticipated to be maintained closer to the target fund balance. With consideration of the annual intervals between receipt of the majority of rate revenues from the County via property tax collections, it is recommended that WCW increase the operating reserve to equal at least six months of operating costs to ensure sufficient cash on hand to cover the cost of staff salaries and benefits and other critical recurring costs. The existing Capital Reserve is established to maintain at least six months of budgeted annual Capital Expenditures, or 50 percent of the annual capital budget. However, given the variability in capital investment from year to year, the policy results in large fluctuations in the reserve target. To smooth the fluctuations and maintain reserve levels to enable funding of projects, it is recommended that WCW update their Capital Reserve approach to be based on



Revenue Sufficiency Analysis

50 percent of the average annual cash funded capital needs over the forecast period, with an annual escalation that matches the CIP escalation assumptions.

2.4 RESULTS

Based upon the data, assumptions, and policies presented herein, WCW's current wastewater rates will not provide sufficient revenue to meet ongoing debt service, capital, operating, and reserve requirements over a multi-year projection period. Projected expenses outpace revenues in every year of the forecast period. Figure 2-2 illustrates this forecast with a summary of the sources and uses of funds for each year of the forecast period. The uses of funds include annual O&M, debt service, and cash funded capital as stacked columns. The revenue sources include rate revenue and other revenues, represented by the black line. Without any changes in rates or significant deferral of capital investment, WCW's fund balance will dip below the total reserve target by the end of FY 2026 and the entire fund balance will be depleted by FY 2027. This is illustrated in Figure 2-3, with each year's forecasted ending balance represented by the black columns and the annual reserve target represented by the grey line.

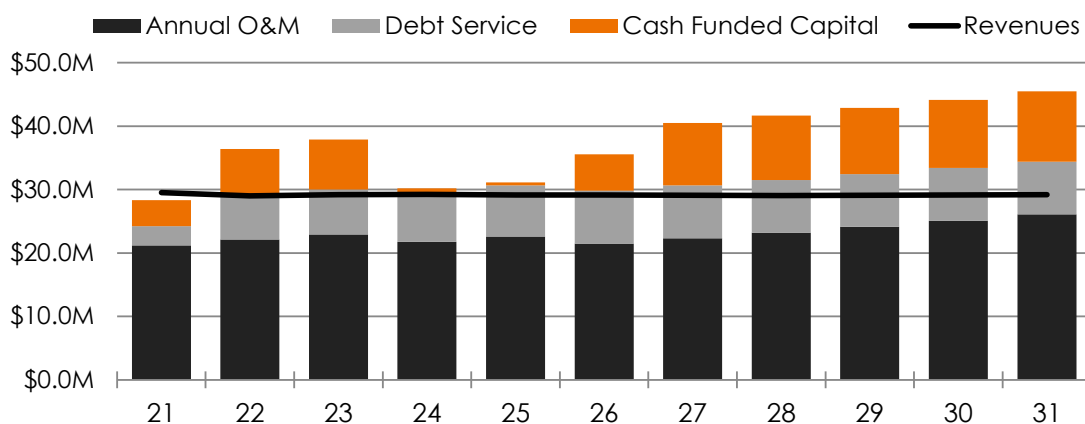


Figure 2-2: Forecasted Revenues and Expenses Without Rate Increases

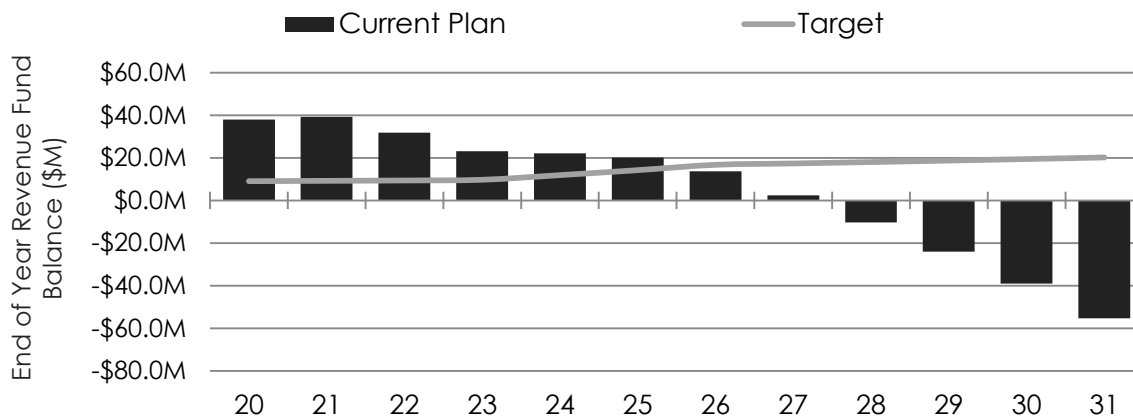


Figure 2-3: Revenue Fund Ending Balance and Target (FY2020 - FY2031) Under Current Rates



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Revenue Sufficiency Analysis

The proposed rate adjustments and ten-year financial plan created in this Study seek to provide WCW with sufficient revenues to fund the capital investments required to reverse the impacts of years of deferred maintenance, while continuing to fund WCW's operational and debt service needs. The proposed rate adjustments include four years of five and a half percent (5.50%) rate increases followed by inflationary increases to continue to increase revenues in line with projected expenses (Table 2-6). The larger increases in the first four years allow WCW to maintain fund balances high enough to cover the near-term increase in capital spending. Figure 2-4 illustrates this forecast with a summary of the sources and uses of funds for each year of the forecast period along with the proposed schedule of rate increases.

Table 2-6: Ten Year Schedule of Proposed Rate Adjustments

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Proposed Rate Adjustments	5.50%	5.50%	5.50%	5.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

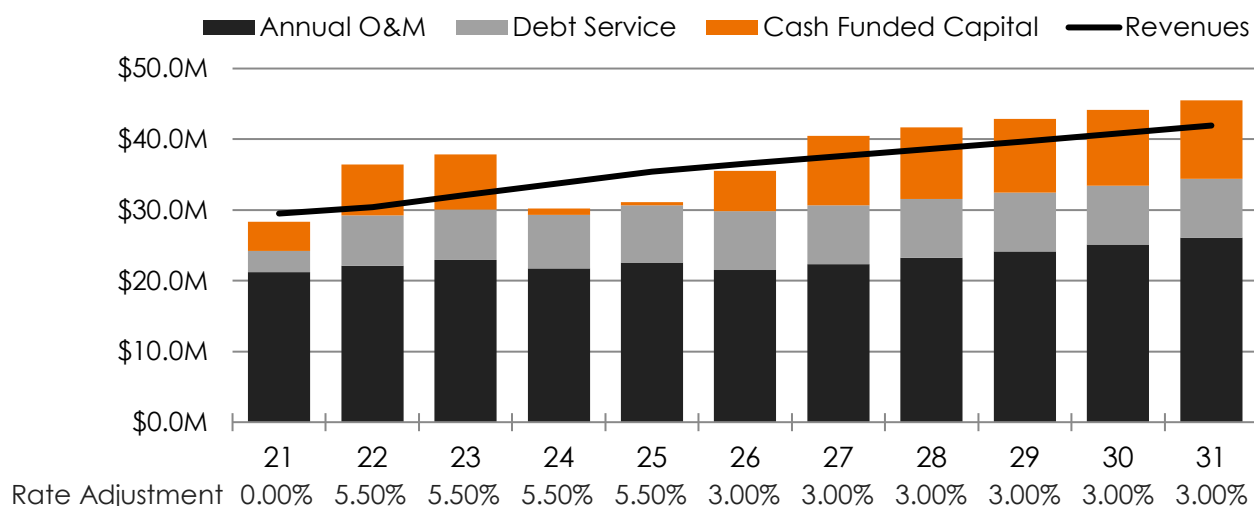


Figure 2-4: Forecasted Sources and Uses of Funds (FY 2021 - FY 2031)

The use of inflationary rate increases starting in FY 2026 is enabled by gradually spending down the existing Operating Fund balance in the last six years of the financial plan. This use of fund balance is demonstrated in Figure 2-5 with the annual ending fund balance represented by the black columns and the annual minimum reserve balance target in the gray line. This chart shows the current and projected ending fund balance gradually decreasing as capital spending spikes in FY 2022 and FY 2023. The fund balance then grows until FY 2026 after which the fund balance gradually declines to meet the FY 2031 fund balance target.



WEST COUNTY WASTEWATER – SEWER USE CHARGE RATE PLAN AND STUDY

Revenue Sufficiency Analysis

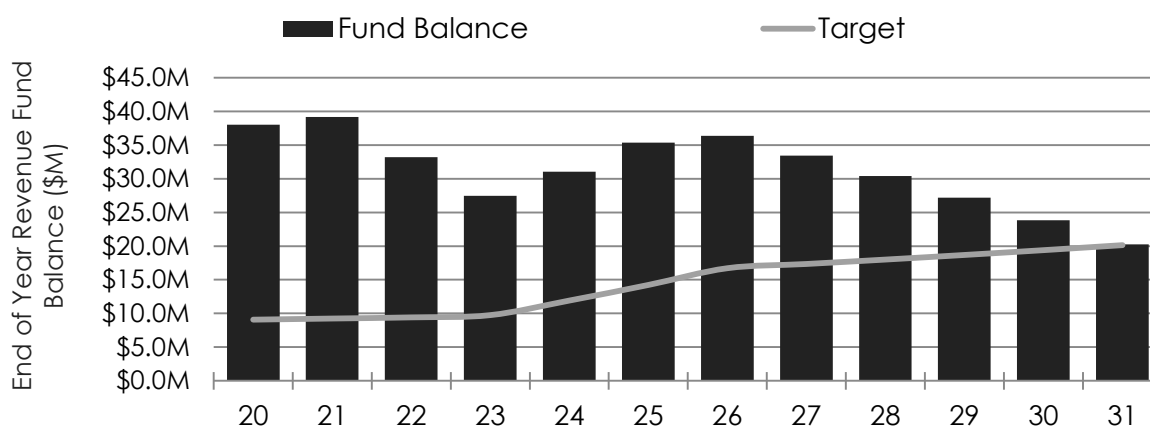


Figure 2-5: Revenue Fund Ending Balance and Target with Proposed Rates

2.5 SCHEDULE OF RATES

WCW currently follows a common industry practice for wastewater utilities, with a flat rate structure for residential customers (including single family, multi-family, and mobile homes), where each customer's bill is determined on an EDU basis, and a volumetric rate structure for non-residential customers. The bills are calculated by multiplying the current unit cost per EDU by the EDU factor specific to each customer class and the total number of billable units. Non-residential accounts are billed based on flow and loadings. Low water users are charged a minimum bill that is equal to one single family residential household, or one EDU. The proposed update to the schedule of rates is provided in Table 2-7. This study did not evaluate the basis of the existing EDU factors or the overall rate structure. As such the recommended schedule of rate increases discussed in section 2.4 are applied to the existing rate structure.

Table 2-7: Current and Proposed Sewer Use Charge Rate Schedule

Customer Class	Billing Unit	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Proposed Rate Increase Amount		0.00%	5.50%	5.50%	5.50%	5.50%	3.00%
Single Family Residential	Flat Rate	\$639.00	\$674.00	\$711.00	\$750.00	\$791.00	\$815.00
Multi-Family Residential	Flat Rate	\$557.00	\$588.00	\$620.00	\$654.00	\$690.00	\$711.00
Mobile Home	Flat Rate	\$557.00	\$588.00	\$620.00	\$654.00	\$690.00	\$711.00
Commercial	Minimum Charge	\$639.00	\$674.00	\$711.00	\$750.00	\$791.00	\$815.00
	Domestic Strength*	\$6.84	\$7.22	\$7.62	\$8.04	\$8.48	\$8.73
	High Strength*	\$11.52	\$12.15	\$12.82	\$13.53	\$14.27	\$14.70
Industrial	Minimum Charge	\$639.00	\$674.00	\$711.00	\$750.00	\$791.00	\$815.00
	Flow Charge*	\$4.40	\$4.64	\$4.90	\$5.17	\$5.45	\$5.61
	BOD Charge**	\$0.45	\$0.47	\$0.50	\$0.53	\$0.56	\$0.58
	SS Charge**	\$0.54	\$0.57	\$0.60	\$0.63	\$0.66	\$0.68

* Flow is billed per thousand gallons.

** BOD and SS are billed per pound.



2.6 RATE SURVEY

A rate survey was conducted to compare the current rates charged by WCW to fifteen other wastewater service providers in Contra Costa County. Figure 2-6 provides a summary of the typical monthly residential wastewater bills for WCW in relation to the surveyed agencies. WCW's residential wastewater bill is near the average of the agencies surveyed and is approximately 40 percent below the highest typical bill. This survey was conducted in December 2020 and may not reflect rate changes made by other agencies since that time. It is purely for informational purposes and does not reflect an analysis of the rate structure or underlying basis of the rates charged by each agency surveyed.

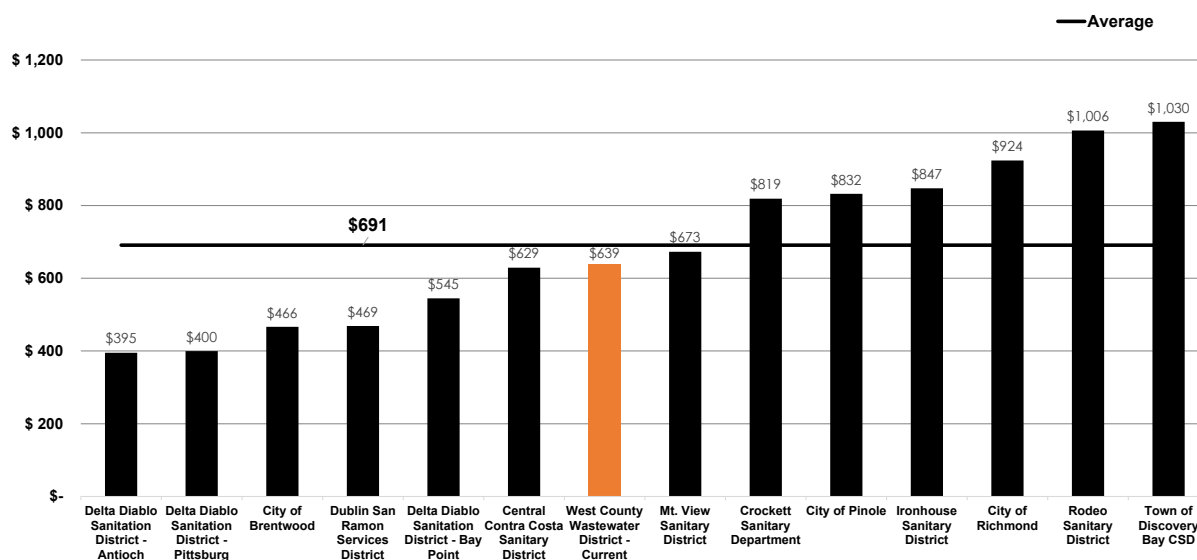


Figure 2-6. FY 2021 Monthly Residential Wastewater Survey



WEST COUNTY WASTEWATER – SEWER USE CHARGE RATE PLAN AND STUDY

Disclaimer

DISCLAIMER

This document was produced by Stantec Consulting Services Inc. (“Stantec”) for the West County Wastewater and is based on a specific scope agreed upon by both parties. For example, Stantec was not asked to review the existing sewer use charge rate structure as part of this analysis and therefore does not make any professional assessment regarding the validity of the existing rate structure. In preparing this report, Stantec utilized information and data obtained from the West County Wastewater or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.

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



APPENDIX A: WASTEWATER RSA SCHEDULES

Schedule 1: Assumptions

Schedule 2: Beginning Balances

Schedule 3: Projection of Cash Inflows

Schedule 4: Projection of Cash Outflows

Schedule 4A: Projection of Cash Outflows – Summary

Schedule 5: Cost Escalation Factors

Schedule 6: Capital Improvement Program

Schedule 7: Pro Forma

Schedule 8: Capital Project Funding Summary

Schedule 9: Funding Summary by Fund

Schedule 10: Senior Lien Borrowing Projections

Schedule 11: Subordinate Borrowing Projections



West County Wastewater

Schedule 1 - Assumptions

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<u>Rate Increase Adoption Date</u>	7/1/2020	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029	7/1/2030
<u>Annual Growth</u>											
<u>Sewer</u>											
Ending # of EDUs	33,573	33,573	33,573	33,573	33,573	33,573	33,573	33,573	33,573	33,573	33,573
EDU Growth	N/A	-	-	-	-	-	-	-	-	-	-
% Change in EDUs	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Usage per EDU	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97
% Change in Usage per EDU	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Usage	389,956	389,956	389,956	389,956	389,956	389,956	389,956	389,956	389,956	389,956	389,956
% Change in Usage	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Paying Capital Charges	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<u>Capital Spending</u>											
Annual Capital Budget (Future Year Dollars)	\$ 10,094,000	\$ 15,579,031	\$ 43,347,933	\$ 33,103,663	\$ 19,810,483	\$ 9,552,418	\$ 9,838,991	\$ 10,134,161	\$ 10,438,185	\$ 10,751,331	\$ 11,073,871
Annual Percent Executed ¹	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
<u>Connection Fee</u>											
Sewer Connection Fee	\$9,756.00	\$9,756.00	\$9,756.00	\$9,756.00	\$9,756.00	\$9,756.00	\$9,756.00	\$9,756.00	\$9,756.00	\$9,756.00	\$9,756.00
<u>Average Annual Interest Earnings Rate</u>											
On Fund Balances	0.25%	0.25%	0.50%	0.75%	1.00%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
<u>Reserve Targets</u>											
Operating Fund Reserve (Number of Months)	3.0	3.0	3.0	4.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0
Capital Reserve (\$M) ²	\$3.84	\$3.95	\$4.07	\$4.19	\$4.32	\$4.45	\$4.58	\$4.72	\$4.86	\$5.01	\$5.16
Equipment Replacement Reserve (\$M) ³	\$0.40	\$0.42	\$0.44	\$0.46	\$0.49	\$0.51	\$0.53	\$0.56	\$0.59	\$0.62	\$0.65
<u>Operating Budget Execution Percentage</u>											
Personnel Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Variable Operations and Maintenance	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Fixed Operations and Maintenance	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

¹ Energy Saving Project cost estimates are not adjusted by the change in capital spending execution factor.

² The Target Capital Reserve is calculated to set aside six months of the average annual cash funded capital investment over the modeling period to ensure sufficient cash flows. A three percent annual growth factor is applied to increase the reserve.

³ The Equipment Replacement Reserve target is \$400,000 in year 1, growing at five percent each year thereafter.

West County Wastewater

Schedule 2 - Beginning Fund Balances

Stantec Grouping of Funds in Model	Operating Fund*	Debt Service Reserve	Sewer Connection Fee	Outside Funding Reserve
Current Assets				
Cash and investments	\$ 43,272,137	\$ 2,284,343	\$ 601,835	\$ -
Accrued interest receivable	158,167	-	-	-
Accounts receivable, net	659,210	-	-	-
Materials and supplies inventory	145,325	-	-	-
Prepaid items	94,311	-	-	-
Total Assets	\$ 44,329,150	\$ 2,284,343	\$ 601,835	\$ -
Current Liabilities				
Accounts payable and accrued expenses	\$ (4,917,275)	\$ -	\$ -	\$ -
Accrued salaries and benefits	(290,923)	-	-	-
Accrued interest payable	(226,420)	-	-	-
Current portions of long-term liabilities	-	-	-	-
Compensated absences	(882,189)	-	-	-
Loans payable	-	-	-	-
Calculated Fund Balance (Assets - Liabilities)	\$ 38,012,343	\$ 2,284,343	\$ 601,835	\$ -
Funds Encumbered or Reserved for Projects not in the (-	-	-	-
Available Fund Balance	\$ 38,012,343	\$ 2,284,343	\$ 601,835	\$ -
Fund Summary				
Operating Fund*	\$ 38,012,343			
Debt Service Reserve	2,284,343			
Sewer Connection Fee	601,835			
Insurance Reserve	-			
Total Available Funds	\$ 40,898,521			

* The operating fund includes the combined fund balance of non-restricted funds 100, 200, 400, 600, and 700

West County Wastewater

Schedule 3 - Cash In

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Rate Revenue Growth Assumptions											
Sewer											
1 % Change in Base Revenue	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2 % Change in Usage Revenue	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assumed Rate Revenue Increases											
3 Assumed Sewer Rate Increase	N/A	5.50%	5.50%	5.50%	5.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Sewer Rate Revenue											
4 Base Rate Revenue	\$ 20,705,000	\$ 21,843,775	\$ 23,045,183	\$ 24,312,668	\$ 25,649,864	\$ 26,419,360	\$ 27,211,941	\$ 28,028,299	\$ 28,869,148	\$ 29,735,223	\$ 30,627,279
5 Usage Rate Revenue	5,218,000	5,504,990	5,807,764	6,127,191	6,464,187	6,658,113	6,857,856	7,063,592	7,275,499	7,493,764	7,718,577
6 Total Sewer Rate Revenue	\$ 25,923,000	\$ 27,348,765	\$ 28,852,947	\$ 30,439,859	\$ 32,114,051	\$ 33,077,473	\$ 34,069,797	\$ 35,091,891	\$ 36,144,648	\$ 37,228,987	\$ 38,345,857
Other Operating Revenue											
7 Trucked Waste Fee	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982
8 Sewer Maint. Ext. Fee	701	701	701	701	701	701	701	701	701	701	701
9 Sewer Permit Fee	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300
10 Plan Approval Fee	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
11 Construction Permit Fees	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000
12 Sewer Permit Fee	900	900	900	900	900	900	900	900	900	900	900
13 Inspection Fees	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000
14 Annexation Charges	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
15 Misc. Operating Revenue	69,200	69,200	69,200	69,200	69,200	69,200	69,200	69,200	69,200	69,200	69,200
16 Misc. Operating Revenue	204,000	210,120	216,424	222,916	229,604	236,492	243,587	250,894	258,421	266,174	274,159
17 Rents & Leases	390,083	399,083	408,353	417,901	337,653	347,782	358,216	368,962	380,031	391,432	403,175
18 Crockett Sanitary District	21,220	21,220	21,220	21,220	21,220	21,220	21,220	21,220	21,220	21,220	21,220
19 North Richmond SD PS	11,066	11,066	11,066	11,066	11,066	11,066	11,066	11,066	11,066	11,066	11,066
20 West County Justice Center	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631
21 North Richmond Water Reclaim (NRWRP)	39	39	39	39	39	39	39	39	39	39	39
22 Total Other Operating Revenue	\$ 1,116,122	\$ 1,131,242	\$ 1,146,816	\$ 1,162,856	\$ 1,089,295	\$ 1,106,313	\$ 1,123,841	\$ 1,141,895	\$ 1,160,491	\$ 1,179,645	\$ 1,199,373
Non-Operating Revenue											
23 Redevelopment Allocation	\$ 221,000	\$ 225,420	\$ 229,928	\$ 234,527	\$ 239,218	\$ 244,002	\$ 248,882	\$ 253,860	\$ 258,937	\$ 264,115	\$ 269,398
24 State Homeowners Tax Relief	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
25 Taxes Secured	1,412,199	1,440,443	1,469,252	1,498,637	1,528,610	1,559,182	1,590,365	1,622,173	1,654,616	1,687,709	1,721,463
26 Total Non-Operating Revenue	\$ 1,638,699	\$ 1,671,363	\$ 1,704,680	\$ 1,738,664	\$ 1,773,327	\$ 1,808,684	\$ 1,844,747	\$ 1,881,532	\$ 1,919,053	\$ 1,957,324	\$ 1,996,360
Transfers In											
27 400-60-6012-40-42-4231 San Francisco Bay Estuar	644,709	-	-	-	-	-	-	-	-	-	-
28 Total Transfers In	\$ 644,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
29 Unrestricted	\$ 179,750	\$ 250,718	\$ 397,082	\$ 400,108	\$ 393,061	\$ 455,850	\$ 444,057	\$ 406,999	\$ 368,170	\$ 327,314	\$ 284,153
30 Restricted	11,735	17,760	35,520	54,971	78,162	102,464	103,959	103,959	103,959	103,959	103,959
31 Total Interest Income	\$ 191,485	\$ 268,478	\$ 432,602	\$ 455,079	\$ 471,223	\$ 558,314	\$ 548,015	\$ 510,958	\$ 472,128	\$ 431,272	\$ 388,112
Connection Fee											
32 Total Connection Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Total Cash Inflows	\$ 29,514,015	\$ 30,419,848	\$ 32,137,045	\$ 33,796,458	\$ 35,447,897	\$ 36,550,784	\$ 37,586,401	\$ 38,626,277	\$ 39,696,320	\$ 40,797,228	\$ 41,929,702

West County Wastewater

Schedule 4 - Cash Out

Account Code		Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fund 100: Operating Fund													
Personnel Services													
1	100-10-1010-50-50-500-5012	Director Stipend	\$ 96,313	\$ 99,202	\$ 102,178	\$ 105,244	\$ 108,401	\$ 111,653	\$ 115,003	\$ 118,453	\$ 122,006	\$ 125,667	\$ 129,437
2	100-11-1011-50-50-500-5010	Salaried Employees	839,279	864,457	890,391	917,103	944,616	972,954	1,002,143	1,032,207	1,063,174	1,095,069	1,127,921
3	100-11-1011-50-50-500-5011	Hourly Rated Employees	815,139	839,593	864,781	890,724	917,446	944,970	973,319	1,002,518	1,032,594	1,063,572	1,095,479
4	100-11-1011-50-50-500-5013	Holiday Pay	85,535	88,101	90,744	93,466	96,270	99,159	102,133	105,197	108,353	111,604	114,952
5	100-11-1011-50-50-500-5014	Bereavement Leave	407	419	432	445	458	472	486	501	516	531	547
6	100-11-1011-50-50-500-5015	Admin/Personal Leave	30,317	31,227	32,163	33,128	34,122	35,146	36,200	37,286	38,405	39,557	40,744
7	100-11-1011-50-50-500-5016	Jury Duty	407	419	432	445	458	472	486	501	516	531	547
8	100-11-1011-50-50-500-5021	Vacation Buy Back	528	544	560	577	594	612	630	649	669	689	710
9	100-11-1011-50-51-500-5114	Bonus, Awards, Recertification	50,692	52,213	53,779	55,393	57,054	58,766	60,529	62,345	64,215	66,142	68,126
10	100-11-1012-50-50-500-5010	Salaried Employees	155,477	160,141	164,946	169,894	174,991	180,240	185,648	191,217	196,954	202,862	208,948
11	100-11-1012-50-50-500-5011	Hourly Wages	291,956	300,715	309,736	319,028	328,599	338,457	348,611	359,069	369,841	380,936	392,364
12	100-11-1012-50-50-500-5013	Holiday Pay	24,093	24,816	25,560	26,327	27,117	27,930	28,768	29,631	30,520	31,436	32,379
13	100-11-1012-50-50-500-5014	Bereavement Leave	148	152	157	162	167	172	177	182	187	193	199
14	100-11-1012-50-50-500-5015	Admin/Personal Leave	8,604	8,948	9,217	9,493	9,778	10,071	10,373	10,685	11,005	11,335	11,675
15	100-11-1012-50-50-500-5016	Jury Duty	148	154	159	163	168	173	178	184	189	195	201
16	100-11-1012-50-50-500-5021	Vacation Buy Back	192	200	206	212	218	225	231	238	246	253	261
17	100-11-1012-50-51-500-5115	Premium Pay	1,500	1,560	1,607	1,655	1,705	1,756	1,808	1,863	1,919	1,976	2,035
18	100-11-1013-50-50-500-5010	Salaried Employees	265,603	276,227	284,514	293,049	301,841	310,896	320,223	329,830	339,725	349,916	360,414
19	100-11-1013-50-50-500-5013	Holiday Pay	14,302	16,447	16,941	17,449	17,972	18,512	19,067	19,639	20,228	20,835	21,460
20	100-11-1013-50-50-500-5014	Bereavement Leave	74	85	88	90	93	96	99	102	105	108	111
21	100-11-1013-50-50-500-5015	Admin/Personal Leave	5,108	5,874	6,050	6,232	6,419	6,611	6,810	7,014	7,225	7,441	7,664
22	100-11-1013-50-50-500-5016	Jury Duty	74	85	88	90	93	96	99	102	105	108	111
23	100-11-1013-50-50-500-5021	Vacation Buy Back	96	110	114	117	121	124	128	132	136	140	144
24	100-20-2010-50-50-500-5011	Hourly Rated Employees	847,296	974,390	1,003,622	1,033,731	1,064,743	1,096,685	1,129,586	1,163,473	1,198,377	1,234,329	1,271,358
25	100-20-2010-50-50-500-5013	Holiday Pay	45,624	47,449	48,872	50,339	51,849	53,404	55,006	56,657	58,356	60,107	61,910
26	100-20-2010-50-50-500-5014	Bereavement Leave	259	267	275	283	292	300	309	319	328	338	348
27	100-20-2010-50-50-500-5015	Admin/Personal Leave	16,294	16,783	17,286	17,805	18,339	18,889	19,456	20,040	20,641	21,260	21,898
28	100-20-2010-50-50-500-5016	Jury Duty	259	267	275	283	292	300	309	319	328	338	348
29	100-20-2010-50-50-500-5019	Terminal Vacation Pay	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572	20,159
30	100-20-2010-50-50-500-5021	Vacation Buy Back	336	346	356	367	378	390	401	413	426	438	452
31	100-20-2010-50-51-500-5115	Premium Pay	12,500	12,754	13,136	13,530	13,936	14,354	14,785	15,229	15,686	16,156	16,641
32	100-20-2012-50-50-500-5010	Salaried Employees	368,198	379,244	390,621	402,340	414,410	426,842	439,648	452,837	466,422	480,415	494,827
33	100-20-2012-50-50-500-5011	Hourly Rated Employees	257,534	265,260	273,218	281,414	289,857	298,552	307,509	316,734	326,236	336,023	346,104
34	100-20-2012-50-50-500-5013	Holiday Pay	33,693	34,704	35,745	36,817	37,922	39,059	40,231	41,438	42,681	43,962	45,281
35	100-20-2012-50-50-500-5014	Bereavement Leave	148	152	157	162	167	172	177	182	187	193	199
36	100-20-2012-50-50-500-5015	Admin/Personal Leave	12,033	12,394	12,766	13,149	13,543	13,950	14,368	14,799	15,243	15,700	16,171
37	100-20-2012-50-50-500-5016	Jury Duty	148	152	157	162	167	172	177	182	187	193	199
38	100-20-2012-50-50-500-5021	Vacation Buy Back	192	198	204	210	216	223	229	236	243	251	258
39	100-20-2012-50-50-500-5022	Salary Offset	(1,072,015)	(1,104,175)	(1,137,301)	(1,171,420)	(1,206,562)	(1,242,759)	(1,280,042)	(1,318,443)	(1,357,997)	(1,398,736)	(1,440,699)
40	100-20-3010-50-50-500-5010	Salaried Employees	158,649	163,408	168,311	173,360	178,561	183,918	189,435	195,118	200,972	207,001	213,211
41	100-20-3010-50-50-500-5011	Hourly Rated Employees	1,174,294	1,209,523	1,245,809	1,283,183	1,321,678	1,361,329	1,402,168	1,444,234	1,487,561	1,532,187	1,578,153
42	100-20-3010-50-50-500-5013	Holiday Pay	72,097	74,260	76,488	78,782	81,146	83,580	86,088	88,670	91,330	94,070	96,892
43	100-20-3010-50-50-500-5014	Bereavement Leave	481	495	510	526	541	558	574	592	609	628	646
44	100-20-3010-50-50-500-5015	Admin/Personal Leave	25,634	26,403	27,195	28,011	28,851	29,717	30,608	31,527	32,472	33,447	34,450
45	100-20-3010-50-50-500-5016	Jury Duty	481	495	510	526	541	558	574	592	609	628	646
46	100-20-3010-50-50-500-5021	Vacation Buy Back	624	643	662	682	702	723	745	767	790	814	839
47	100-20-3010-50-51-500-5115	Premium pay	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143	40,317
48	100-40-4011-50-50-500-5010	Salaried Employees	526,226	542,013	558,273	575,021	592,272	610,040	628,341	647,192	666,607	686,606	707,204
49	100-40-4011-50-50-500-5011	Hourly Rated Employees	1,482,262	1,526,730	1,572,532	1,619,708	1,668,299	1,718,348	1,769,898	1,822,995	1,877,685	1,934,016	1,992,036
50	100-40-4011-50-50-500-5013	Holiday Pay	108,472	111,726	115,078	118,530	122,086	125,749	129,521	133,407	137,409	141,531	145,777
51	100-40-4011-50-50-500-5014	Bereavement Leave	592	610	628	647	666	686	707	728	750	772	796
52	100-40-4011-50-50-500-5015	Admin/Personal Leave	38,625	39,784	40,977	42,207	43,473	44,777	46,120	47,504	48,929	50,397	51,909
53	100-40-4011-50-50-500-5016	Jury Duty	592	610	628	647	666	686	707	728	750	772	796
54	100-40-4011-50-50-500-5019	Terminal Vacation Pay	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143	40,317
55	100-40-4011-50-50-500-5021	Vacation Buy Back	768	791	815	839	864	890	917	945	973	1,002	1,032
56	100-40-4011-50-51-500-5113	Shift Differential	26,000	26,780	27,583	28,411	29,263	30,141	31,045	31,977	32,936	33,924	34,942

West County Wastewater

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
57	100-40-4011-50-51-500-5115 Premium Pay	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127
58	100-40-4012-50-50-500-5010 Salaried Employees	214,596	221,034	227,665	234,495	241,530	248,776	256,239	263,926	271,844	279,999	288,399
59	100-40-4012-50-50-500-5011 Hourly Rate Employees	707,111	728,324	750,174	772,679	795,860	819,735	844,328	869,657	895,747	922,619	950,298
60	100-40-4012-50-50-500-5013 Holiday Pay	49,630	51,119	52,652	54,232	55,859	57,535	59,261	61,039	62,870	64,756	66,699
61	100-40-4012-50-50-500-5014 Bereavement Leave	333	343	353	364	375	386	398	410	422	434	448
62	100-40-4012-50-50-500-5015 Admin/Personal Leave	17,725	18,257	18,804	19,369	19,950	20,548	21,165	21,800	22,453	23,127	23,821
63	100-40-4012-50-50-500-5016 Jury Duty	333	343	353	364	375	386	398	410	422	434	448
64	100-40-4012-50-50-500-5021 Vacation Buy Back	432	445	458	472	486	501	516	531	547	564	581
65	100-40-4012-50-51-500-5112 Standby Pay	17,400	17,922	18,460	19,013	19,584	20,171	20,777	21,400	22,042	22,703	23,384
66	100-40-4012-50-51-500-5115 Premium Pay	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127
67	100-40-5010-50-50-500-5011 Hourly Rated Employees	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962	17,471
68	100-40-5011-50-50-500-5011 Hourly Rated Employees	6,700	6,901	7,108	7,321	7,541	7,767	8,000	8,240	8,487	8,742	9,004
69	100-40-5013-50-50-500-5011 Hourly Rated Employees	4,800	4,944	5,092	5,245	5,402	5,565	5,731	5,903	6,080	6,263	6,451
70	100-40-8010-50-50-500-5010 Salaried Employees	135,405	139,467	143,651	147,961	152,400	156,972	161,681	166,531	171,527	176,673	181,973
71	100-40-8010-50-50-500-5011 Hourly Rated Employees	115,232	118,689	122,250	125,917	129,695	133,585	137,593	141,721	145,972	150,352	154,862
72	100-40-8010-50-50-500-5013 Holiday Pay	13,496	13,901	14,318	14,747	15,190	15,646	16,115	16,598	17,096	17,609	18,137
73	100-40-8010-50-50-500-5014 Bereavement Leave	74	76	79	81	83	86	88	91	94	97	99
74	100-40-8010-50-50-500-5015 Admin/Personal Leave	4,820	4,965	5,114	5,267	5,425	5,588	5,755	5,928	6,106	6,289	6,478
75	100-40-8010-50-50-500-5016 Jury Duty	74	76	79	81	83	86	88	91	94	97	99
76	100-40-8011-50-50-500-5010 Salaried Employees	151,980	156,539	161,236	166,073	171,055	176,186	181,472	186,916	192,524	198,299	204,248
77	100-40-8011-50-50-500-5011 Hourly Rated Employees	186,468	192,062	197,824	203,759	209,871	216,168	222,653	229,332	236,212	243,298	250,597
78	100-40-8011-50-50-500-5013 Holiday Pay	18,224	18,771	19,334	19,914	20,511	21,127	21,760	22,413	23,086	23,778	24,492
79	100-40-8011-50-50-500-5014 Bereavement Leave	111	114	118	121	125	129	133	137	141	145	149
80	100-40-8011-50-50-500-5015 Admin/Personal Leave	6,509	6,704	6,905	7,113	7,326	7,546	7,772	8,005	8,245	8,493	8,748
81	100-40-8011-50-50-500-5016 Jury Duty	111	114	118	121	125	129	133	137	141	145	149
82	100-40-8012-50-50-500-5010 Salaried Employees	128,581	132,438	136,412	140,504	144,719	149,061	153,532	158,138	162,883	167,769	172,802
83	100-40-8012-50-50-500-5013 Holiday Pay	6,924	7,132	7,346	7,566	7,793	8,027	8,268	8,516	8,771	9,034	9,305
84	100-40-8012-50-50-500-5014 Bereavement Leave	37	38	39	40	42	43	44	46	47	48	50
85	100-40-8012-50-50-500-5015 Admin/Personal Leave	2,473	2,547	2,624	2,702	2,783	2,867	2,953	3,041	3,133	3,227	3,324
86	100-40-8012-50-50-500-5016 Jury Duty	37	38	39	40	42	43	44	46	47	48	50
87	100-40-8012-50-50-500-5019 Terminal Vacation Pay	48	49	51	52	54	56	57	59	61	63	65
88	100-8010-20-5021 Vacation Buy Back	96	99	102	105	108	111	115	118	122	125	129
89	100-8011-20-5021 Vacation Buy Back	144	148	153	157	162	167	172	177	182	188	194
90	100-8012-20-5113 Shift Differential	2,900	2,987	3,077	3,169	3,264	3,362	3,463	3,567	3,674	3,784	3,897
91	100-1013-10-5110 Overtime	1,479	1,523	1,569	1,616	1,665	1,715	1,766	1,819	1,874	1,930	1,988
92	100-11-1011-50-51-510-5110 Overtime	6,085	6,268	6,456	6,649	6,849	7,054	7,266	7,484	7,708	7,940	8,178
93	100-11-1012-50-51-510-5110 Overtime	8,852	9,118	9,391	9,673	9,963	10,262	10,570	10,887	11,213	11,550	11,896
94	100-20-2010-50-51-510-5110 Overtime	10,591	10,909	11,236	11,573	11,920	12,278	12,646	13,026	13,416	13,819	14,233
95	100-20-2012-50-51-510-5110 Overtime	16,096	16,579	17,076	17,589	18,116	18,660	19,219	19,796	20,390	21,002	21,632
96	100-20-3010-50-51-510-5110 Overtime	29,507	30,392	31,304	32,243	33,210	34,207	35,233	36,290	37,379	38,500	39,655
97	100-40-4011-50-51-510-5110 Overtime	88,476	91,130	93,864	96,680	99,581	102,568	105,645	108,814	112,079	115,441	118,904
98	100-40-4012-50-51-510-5110 Overtime	48,959	50,428	51,941	53,499	55,104	56,757	58,460	60,213	62,020	63,880	65,797
99	100-40-5013-50-51-510-5110 Overtime	100	103	106	109	113	116	119	123	127	130	134
100	100-40-8010-50-51-510-5110 Overtime	1,440	1,483	1,528	1,574	1,621	1,669	1,719	1,771	1,824	1,879	1,935
101	100-40-8011-50-51-510-5110 Overtime	2,331	2,401	2,473	2,547	2,624	2,702	2,783	2,867	2,953	3,041	3,133
102	100-10-1010-50-52-520-5208 Social Security	5,973	6,152	6,398	6,654	6,920	7,197	7,485	7,784	8,096	8,420	8,756
103	100-10-1010-50-52-520-5209 Medical Premiums - Retirees	18,987	19,557	20,339	21,152	21,999	22,878	23,794	24,745	25,735	26,765	27,835
104	100-10-1010-50-52-520-5210 Medical Premiums - Employees	111,360	114,701	119,289	124,060	129,023	134,184	139,551	145,133	150,938	156,976	163,255
105	100-10-1010-50-52-520-5211 Dental insurance	11,895	12,252	12,742	13,252	13,782	14,333	14,906	15,502	16,123	16,768	17,438
106	100-10-1010-50-52-520-5212 Life insurance	1,820	1,875	1,950	2,028	2,109	2,193	2,281	2,372	2,467	2,566	2,668
107	100-10-1010-50-52-520-5213 Vision Benefit	770	793	825	858	892	928	965	1,004	1,044	1,085	1,129
108	100-11-1011-50-50-520-5224 Benefits Administration	712	733	763	793	825	858	892	928	965	1,004	1,044
109	100-11-1011-50-52-520-5209 Medical Premiums - Retirees	83,767	86,280	89,731	93,320	97,053	100,935	104,973	109,172	113,539	118,080	122,803
110	100-11-1011-50-52-520-5210 Medical Premiums - Employees	228,852	235,718	245,146	254,952	265,150	275,756	286,786	298,258	310,188	322,596	335,500
111	100-11-1011-50-52-520-5211 Dental insurance	41,712	42,963	44,682	46,469	48,328	50,261	52,271	54,362	56,537	58,798	61,150
112	100-11-1011-50-52-520-5212 Life insurance	4,116	4,239	4,409	4,585	4,769	4,960	5,158	5,364	5,579	5,802	6,034
113	100-11-1011-50-52-520-5213 Vision Benefit	1,694	1,745	1,815	1,887	1,963	2,041	2,123	2,208	2,296	2,388	2,483
114	100-11-1011-50-52-520-5214 Cash in-lieu	12,000	12,360	12,854	13,369	13,903	14,459	15,038	15,639	16,265	16,916	17,592

West County Wastewater

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
115 100-11-1012-50-52-520-5209	Medical Premiums - Retirees	13,727	14,139	14,704	15,293	15,904	16,540	17,202	17,890	18,606	19,350	20,124
116 100-11-1012-50-52-520-5210	Medical Premiums - Employees	101,712	104,763	108,954	113,312	117,845	122,558	127,461	132,559	137,861	143,376	149,111
117 100-11-1012-50-52-520-5211	Dental Insurance	15,168	15,623	16,248	16,898	17,574	18,277	19,008	19,768	20,559	21,381	22,236
118 100-11-1012-50-52-520-5212	Life Insurance	1,456	1,500	1,560	1,622	1,687	1,754	1,825	1,898	1,973	2,052	2,135
119 100-11-1012-50-52-520-5213	Vision Benefit	616	634	660	686	714	742	772	803	835	868	903
120 100-11-1013-50-52-520-5210	Medical Premiums - Employees	50,856	52,382	54,477	56,656	58,922	61,279	63,730	66,280	68,931	71,688	74,555
121 100-11-1013-50-52-520-5211	Dental Insurance	7,584	7,812	8,124	8,449	8,787	9,138	9,504	9,884	10,279	10,691	11,118
122 100-11-1013-50-52-520-5212	Life Insurance	728	750	780	811	843	877	912	949	987	1,026	1,067
123 100-11-1013-50-52-520-5213	Vision Benefit	308	317	330	343	357	371	386	401	417	434	452
124 100-20-2010-50-52-520-5209	Medical Premiums - Retirees	78,498	80,853	84,087	87,451	90,949	94,587	98,370	102,305	106,397	110,653	115,079
125 100-20-2010-50-52-520-5210	Medical Premiums - Employees	177,996	183,336	190,669	198,296	206,228	214,477	223,056	231,978	241,258	250,908	260,944
126 100-20-2010-50-52-520-5211	Dental insurance	26,544	27,340	28,434	29,571	30,754	31,984	33,264	34,594	35,978	37,417	38,914
127 100-20-2010-50-52-520-5212	Life insurance	2,548	2,624	2,729	2,839	2,952	3,070	3,193	3,321	3,454	3,592	3,735
128 100-20-2010-50-52-520-5213	Vision Benefit	1,078	1,110	1,155	1,201	1,249	1,299	1,351	1,405	1,461	1,520	1,580
129 100-20-2012-50-52-520-5210	Medical Premiums - Employees	101,712	105,780	110,012	114,412	118,989	123,748	128,698	133,846	139,200	144,768	150,559
130 100-20-2012-50-52-520-5211	Dental insurance	9,978	10,377	10,792	11,224	11,673	12,140	12,625	13,130	13,656	14,202	14,770
131 100-20-2012-50-52-520-5212	Life insurance	1,932	2,009	2,090	2,173	2,260	2,351	2,445	2,542	2,644	2,750	2,860
132 100-20-2012-50-52-520-5213	Vision Benefit	616	641	666	693	721	749	779	811	843	877	912
133 100-20-3010-50-52-520-5209	Medical Premiums - Retirees	40,541	42,163	43,849	45,603	47,427	49,324	51,297	53,349	55,483	57,702	60,011
134 100-20-3010-50-52-520-5210	Medical Premiums - Employees	289,488	301,068	313,110	325,635	338,660	352,206	366,295	380,946	396,184	412,032	428,513
135 100-20-3010-50-52-520-5211	Dental insurance	36,321	37,774	39,285	40,856	42,490	44,190	45,958	47,796	49,708	51,696	53,764
136 100-20-3010-50-52-520-5212	Life insurance	5,208	5,416	5,633	5,858	6,093	6,336	6,590	6,853	7,128	7,413	7,709
137 100-20-3010-50-52-520-5213	Vision Benefit	2,002	2,082	2,165	2,252	2,342	2,436	2,533	2,634	2,740	2,849	2,963
138 100-20-3010-50-52-520-5214	Cash in-lieu	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896	8,211	8,540	8,881
139 100-40-4011-50-52-520-5209	Medical Premiums - Retirees	141,794	147,466	153,364	159,499	165,879	172,514	179,415	186,591	194,055	201,817	209,890
140 100-40-4011-50-52-520-5210	Medical Premiums - Employees	329,856	343,050	356,772	371,043	385,885	401,320	417,373	434,068	451,431	469,488	488,267
141 100-40-4011-50-52-520-5211	Dental insurance	52,656	54,762	56,953	59,231	61,600	64,064	66,627	69,292	72,063	74,946	77,944
142 100-40-4011-50-52-520-5212	Life insurance	6,524	6,785	7,056	7,339	7,632	7,937	8,255	8,585	8,929	9,286	9,657
143 100-40-4011-50-52-520-5213	Vision Benefit	2,464	2,563	2,665	2,772	2,883	2,998	3,118	3,242	3,372	3,507	3,647
144 100-40-4011-50-52-520-5214	Cash in-lieu	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896	8,211	8,540	8,881
145 100-40-4012-50-52-520-5209	Medical Premiums - Retirees	73,170	76,097	79,141	82,306	85,599	89,022	92,583	96,287	100,138	104,144	108,309
146 100-40-4012-50-52-520-5210	Medical Premiums - Employees	171,516	178,377	185,512	192,932	200,649	208,675	217,022	225,703	234,731	244,121	253,886
147 100-40-4012-50-52-520-5211	Dental insurance	26,343	27,397	28,493	29,632	30,818	32,050	33,332	34,666	36,052	37,494	38,994
148 100-40-4012-50-52-520-5212	Life insurance	3,752	3,902	4,058	4,220	4,389	4,565	4,747	4,937	5,135	5,340	5,554
149 100-40-4012-50-52-520-5213	Vision Benefit	1,386	1,441	1,499	1,559	1,621	1,686	1,754	1,824	1,897	1,973	2,052
150 100-40-5010-50-52-520-5210	Medical Premiums - Employees	1,600	1,664	1,731	1,800	1,872	1,947	2,025	2,105	2,190	2,277	2,368
151 100-40-5010-50-52-520-5211	Dental Insurance	300	312	324	337	351	365	380	395	411	427	444
152 100-40-5010-50-52-520-5212	Life Insurance	100	104	108	112	117	122	127	132	137	142	148
153 100-40-5011-50-52-520-5210	Medical Premiums - Employees	900	936	973	1,012	1,053	1,095	1,139	1,184	1,232	1,281	1,332
154 100-40-5011-50-52-520-5211	Dental Insurance	100	104	108	112	117	122	127	132	137	142	148
155 100-40-5013-50-52-520-5210	Medical Premiums - Employees	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	1,480
156 100-40-8010-50-52-520-5209	Medical Premiums - Retirees	31,748	33,018	34,339	35,712	37,141	38,626	40,171	41,778	43,449	45,187	46,995
157 100-40-8010-50-52-520-5210	Medical Premiums - Employees	50,856	52,890	55,006	57,206	59,494	61,874	64,349	66,923	69,600	72,384	75,279
158 100-40-8010-50-52-520-5211	Dental insurance	7,584	7,887	8,203	8,531	8,872	9,227	9,596	9,980	10,379	10,794	11,226
159 100-40-8010-50-52-520-5212	Life insurance	728	757	787	819	852	886	921	958	996	1,036	1,078
160 100-40-8010-50-52-520-5213	Vision Benefit	308	320	333	346	360	375	390	405	422	438	456
161 100-40-8011-50-52-520-5210	Medical Premiums - Employees	76,284	79,335	82,509	85,809	89,241	92,811	96,524	100,385	104,400	108,576	112,919
162 100-40-8011-50-52-520-5211	Dental insurance	3,591	3,735	3,884	4,039	4,201	4,369	4,544	4,726	4,915	5,111	5,316
163 100-40-8011-50-52-520-5212	Life insurance	1,568	1,631	1,696	1,764	1,834	1,908	1,984	2,063	2,146	2,232	2,321
164 100-40-8011-50-52-520-5213	Vision Benefit	462	480	500	520	540	562	585	608	632	658	684
165 100-40-8012-50-52-520-5210	Medical Premiums - Employees	25,428	26,445	27,503	28,603	29,747	30,937	32,175	33,462	34,800	36,192	37,640
166 100-40-8012-50-52-520-5211	Dental insurance	3,792	3,944	4,101	4,265	4,436	4,614	4,798	4,990	5,190	5,397	5,613
167 100-40-8012-50-52-520-5212	Life insurance	364	379	394	409	426	443	461	479	498	518	539
168 100-40-8012-50-52-520-5213	Vision Benefit	154	160	167	173	180	187	195	203	211	219	228
169 100-10-1010-50-52-521-5216	Medicare Contributions	3,360	3,494	3,739	4,001	4,281	4,580	4,901	5,244	5,611	6,004	6,424
170 100-11-1011-50-52-521-5215	Retirement Contributions	300,920	312,957	334,864	358,304	383,386	410,223	438,938	469,664	502,540	537,718	575,358
171 100-11-1011-50-52-521-5216	Medicare Contributions	30,149	31,355	33,550	35,898	38,411	41,100	43,977	47,055	50,349	53,874	57,645
172 100-11-1011-50-52-521-5217	Retirement Medical Contributions	263,556	274,098	293,285	313,815	335,782	359,287	384,437	411,348	440,142	470,952	503,918

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
173	100-11-1012-50-52-521-5215 Retirement Contributions	38,751	40,301	43,122	46,141	49,371	52,826	56,524	60,481	64,715	69,245	74,092
174	100-11-1012-50-52-521-5216 Medicare Contributions	9,065	9,428	10,088	10,794	11,549	12,358	13,223	14,148	15,139	16,198	17,332
175	100-11-1012-50-52-521-5217 Retirement Medical Contributions	73,551	76,493	81,848	87,577	93,707	100,267	107,285	114,795	122,831	131,429	140,629
176	100-11-1013-50-52-521-5215 Retirement Contributions	63,045	65,567	70,156	75,067	80,322	85,945	91,961	98,398	105,286	112,656	120,542
177	100-11-1013-50-52-521-5216 Medicare Contributions	5,174	5,381	5,758	6,161	6,592	7,053	7,547	8,075	8,641	9,245	9,893
178	100-11-1013-50-52-521-5217 Retirement Medical Contributions	43,310	45,042	48,195	51,569	55,179	59,041	63,174	67,596	72,328	77,391	82,809
179	100-20-2010-50-52-521-5215 Retirement Contributions	290,020	301,621	322,734	345,326	369,498	395,363	423,039	452,651	484,337	518,241	554,518
180	100-20-2010-50-52-521-5216 Medicare Contributions	17,153	17,839	19,088	20,424	21,854	23,383	25,020	26,772	28,646	30,651	32,796
181	100-20-2010-50-52-521-5217 Retirement Medical Contributions	141,882	147,557	157,886	168,938	180,764	193,417	206,957	221,444	236,945	253,531	271,278
182	100-20-2012-50-52-521-5215 Retirement Contributions	54,343	56,517	60,473	64,706	69,235	74,082	79,268	84,816	90,754	97,106	103,904
183	100-20-2012-50-52-521-5216 Medicare Contributions	11,900	12,376	13,242	14,169	15,161	16,222	17,358	18,573	19,873	21,264	22,753
184	100-20-2012-50-52-521-5217 Retirement Medical Contributions	103,148	107,274	114,783	122,818	131,415	140,614	150,457	160,989	172,258	184,317	197,219
185	100-20-3010-50-52-521-5215 Retirement Contributions	464,954	483,552	517,401	553,619	592,372	633,838	678,207	725,681	776,479	830,833	888,991
186	100-20-3010-50-52-521-5216 Medicare Contributions	27,220	28,309	30,290	32,411	34,679	37,107	39,705	42,484	45,458	48,640	52,045
187	100-20-3010-50-52-521-5217 Retirement Medical Contributions	224,556	258,239	276,316	295,658	316,354	338,499	362,194	387,548	414,676	443,703	474,763
188	100-40-4011-50-52-521-5215 Retirement Contributions	416,963	479,507	513,073	548,988	587,417	628,536	672,534	719,611	769,984	823,883	881,555
189	100-40-4011-50-52-521-5216 Medicare Contributions	39,732	45,692	48,890	52,313	55,974	59,893	64,085	68,571	73,371	78,507	84,003
190	100-40-4011-50-52-521-5217 Retirement Medical Contributions	343,110	394,577	422,197	451,751	483,373	517,209	553,414	592,153	633,604	677,956	725,413
191	100-40-4012-50-52-521-5215 Retirement Contributions	250,602	288,192	308,366	329,951	353,048	377,761	404,205	432,499	462,774	495,168	529,830
192	100-40-4012-50-52-521-5216 Medicare Contributions	18,864	21,694	23,212	24,837	26,576	28,436	30,426	32,556	34,835	37,274	39,883
193	100-40-4012-50-52-521-5217 Retirement Medical Contributions	160,139	184,160	197,051	210,845	225,604	241,396	258,294	276,374	295,720	316,421	338,570
194	100-40-5010-50-52-521-5215 Retirement Contributions	1,400	1,610	1,723	1,843	1,972	2,110	2,258	2,416	2,585	2,766	2,960
195	100-40-5010-50-52-521-5216 Medicare Contributions	200	230	246	263	282	301	323	345	369	395	423
196	100-40-5010-50-52-521-5217 Retirement Medical Contributions	1,600	1,840	1,969	2,107	2,254	2,412	2,581	2,761	2,955	3,161	3,383
197	100-40-5011-50-52-521-5215 Retirement Contributions	800	920	984	1,053	1,127	1,206	1,290	1,381	1,477	1,581	1,691
198	100-40-5011-50-52-521-5216 Medicare Contributions	100	115	123	132	141	151	161	173	185	198	211
199	100-40-5011-50-52-521-5217 Retirement Medical Contributions	900	1,035	1,107	1,185	1,268	1,357	1,452	1,553	1,662	1,778	1,903
200	100-40-5013-50-52-521-5215 Retirement Contributions	1,400	1,610	1,723	1,843	1,972	2,110	2,258	2,416	2,585	2,766	2,960
201	100-40-5013-50-52-521-5217 Retirement Medical Contributions	300	345	369	395	423	452	484	518	554	593	634
202	100-40-8010-50-52-521-5215 Retirement Contributions	105,959	121,853	130,383	139,509	149,275	159,724	170,905	182,868	195,669	209,366	224,021
203	100-40-8010-50-52-521-5216 Medicare Contributions	4,900	5,635	6,029	6,452	6,903	7,386	7,903	8,457	9,049	9,682	10,360
204	100-40-8010-50-52-521-5217 Retirement Medical Contributions	40,498	46,573	49,833	53,321	57,054	61,047	65,321	69,893	74,786	80,021	85,622
205	100-40-8011-50-52-521-5215 Retirement Contributions	79,816	91,788	98,214	105,089	112,445	120,316	128,738	137,750	147,392	157,710	168,749
206	100-40-8011-50-52-521-5216 Medicare Contributions	6,660	7,659	8,195	8,769	9,383	10,039	10,742	11,494	12,299	13,160	14,081
207	100-40-8011-50-52-521-5217 Retirement Medical Contributions	54,816	63,038	67,451	72,173	77,225	82,630	88,415	94,604	101,226	108,312	115,894
208	100-40-8012-50-52-521-5215 Retirement Contributions	11,111	12,778	13,672	14,629	15,653	16,749	17,921	19,176	20,518	21,954	23,491
209	100-40-8012-50-52-521-5216 Medicare Contributions	5,223	6,006	6,427	6,877	7,358	7,873	8,424	9,014	9,645	10,320	11,043
210	100-40-8012-50-52-521-5217 Retirement Medical Contributions	21,090	24,254	25,951	27,768	29,712	31,791	34,017	36,398	38,946	41,672	44,589
211	100-10-1010-50-52-522-5218 Workers' Compensation Premium	443	509	530	551	573	596	620	645	670	697	725
212	100-11-1011-50-52-522-5218 Workers' Compensation Premium	6,205	7,136	7,421	7,718	8,027	8,348	8,682	9,029	9,390	9,766	10,156
213	100-11-1012-50-52-522-5218 Workers' Compensation	1,700	1,955	2,033	2,115	2,199	2,287	2,379	2,474	2,573	2,676	2,783
214	100-11-1013-50-52-522-5218 Workers' Compensation	1,009	1,160	1,207	1,255	1,305	1,357	1,412	1,468	1,527	1,588	1,652
215	100-20-2010-50-52-522-5218 Workers' Compensation Premium	46,093	53,007	55,127	57,332	59,626	62,011	64,491	67,071	69,754	72,544	75,445
216	100-20-2012-50-52-522-5218 Workers' Compensation Premium	3,254	3,742	3,892	4,047	4,209	4,378	4,553	4,735	4,924	5,121	5,326
217	100-20-3010-50-52-522-5218 Workers' Compensation Premium	72,512	83,389	86,724	90,193	93,801	97,553	101,455	105,513	109,734	114,123	118,688
218	100-40-4011-50-52-522-5218 Workers' Compensation Premium	109,262	125,651	130,677	135,904	141,341	146,994	152,874	158,989	165,349	171,962	178,841
219	100-40-4012-50-52-522-5218 Workers' Compensation Premium	50,141	57,662	59,969	62,367	64,862	67,457	70,155	72,961	75,879	78,915	82,071
220	100-40-5010-50-52-522-5218 Workers' Compensation Premium	400	460	478	498	517	538	560	582	605	630	655
221	100-40-5011-50-52-522-5218 Workers' Compensation Premium	200	230	239	249	259	269	280	291	303	315	327
222	100-40-8010-50-52-522-5218 Workers' Compensation Premium	13,635	14,180	14,748	15,338	15,951	16,589	17,253	17,943	18,660	19,407	20,183
223	100-40-8011-50-52-522-5218 Workers' Compensation Premium	18,412	19,148	19,914	20,711	21,539	22,401	23,297	24,229	25,198	26,206	27,254
224	100-40-8012-50-52-522-5218 Workers' Compensation Premium	6,995	7,275	7,566	7,868	8,183	8,510	8,851	9,205	9,573	9,956	10,354
225	100-10-1010-50-52-524-5221 Misc. Allowances	55	57	59	61	63	64	66	68	70	72	75
226	100-11-1011-50-52-524-5221 Misc. Allowances	121	126	130	134	138	142	146	150	155	159	164
227	100-11-1011-50-52-524-5223 Other Employee Benefits	87	90	93	96	99	102	105	108	111	115	118
228	100-11-1012-50-52-524-5221 Misc. Allowances	44	46	47	49	50	52	53	55	56	58	60
229	100-11-1012-50-52-524-5223 Other Employee Benefits	6,000	6,240	6,427	6,620	6,819	7,023	7,234	7,451	7,674	7,905	8,142
230	100-11-1013-50-52-524-5221 Misc. Allowances	22	23	24	24	25	26	27	27	28	29	30

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	Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
231	100-11-1013-50-52-524-5223	Other Employee Benefits	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	4,032
232	100-20-2010-50-52-524-5221	Misc. Allowance	77	79	82	84	87	89	92	95	98	100	103
233	100-20-2010-50-52-524-5223	Other Employee Benefits	10,500	10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700	14,111
234	100-20-2012-50-52-524-5221	Misc. Allowance	44	45	47	48	50	51	53	54	56	57	59
235	100-20-2012-50-52-524-5223	Other Employee Benefits	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	8,063
236	100-20-3010-50-52-524-5221	Misc. Allowances	143	147	152	156	161	166	171	176	181	187	192
237	100-20-3010-50-52-524-5223	Other Employee Benefits	19,500	20,085	20,688	21,308	21,947	22,606	23,284	23,983	24,702	25,443	26,206
238	100-40-4011-50-52-524-5221	Misc. Allowance	176	181	187	192	198	204	210	216	223	230	237
239	100-40-4011-50-52-524-5223	Other Employee Benefits	24,300	25,029	25,780	26,553	27,350	28,170	29,015	29,886	30,783	31,706	32,657
240	100-40-4012-50-52-524-5221	Misc. Allowances	99	102	105	108	111	115	118	122	125	129	133
241	100-40-4012-50-52-524-5223	Other Employee Benefits	13,500	13,905	14,322	14,752	15,194	15,650	16,120	16,603	17,101	17,614	18,143
242	100-40-8010-50-52-524-5221	Misc. Allowance	22	23	23	24	25	26	26	27	28	29	30
243	100-40-8010-50-52-524-5223	Other Employee Benefits	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	4,032
244	100-40-8011-50-52-524-5221	Misc. Allowance	33	34	35	36	37	38	39	41	42	43	44
245	100-40-8011-50-52-524-5223	Other Employee Benefits	4,500	4,635	4,774	4,917	5,065	5,217	5,373	5,534	5,700	5,871	6,048
246	100-40-8012-50-52-524-5221	Misc. Allowance	11	11	12	12	12	13	13	14	14	14	15
247	100-40-8012-50-52-524-5223	Other Employee Benefits	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016
Variable Operations & Maintenance													
248	100-11-1011-53-54-543-5431	Water	600	618	637	656	675	696	716	738	760	783	806
249	100-11-1011-53-54-543-5432	Gas/Electricity	11,900	12,257	12,625	13,003	13,394	13,795	14,209	14,635	15,075	15,527	15,993
250	100-11-1011-53-54-543-5433	Solid Waste (Trash)	2,200	2,266	2,334	2,404	2,476	2,550	2,627	2,706	2,787	2,871	2,957
251	100-11-1011-53-54-543-5434	Sewer	300	309	318	328	338	348	358	369	380	391	403
252	100-11-1012-53-54-543-5431	Water	300	309	318	328	338	348	358	369	380	391	403
253	100-11-1012-53-54-543-5432	Gas/Electricity	5,400	5,562	5,729	5,901	6,078	6,260	6,448	6,641	6,841	7,046	7,257
254	100-11-1012-53-54-543-5433	Solid Waste (Trash)	1,600	1,648	1,697	1,748	1,801	1,855	1,910	1,968	2,027	2,088	2,150
255	100-11-1012-53-54-543-5434	Sewer	1,450	1,494	1,538	1,584	1,632	1,681	1,731	1,783	1,837	1,892	1,949
256	100-20-2010-53-54-543-5431	Water	316	325	335	345	356	366	377	389	400	412	425
257	100-20-2010-53-54-543-5432	Gas/Electricity	11,340	11,680	12,031	12,392	12,763	13,146	13,541	13,947	14,365	14,796	15,240
258	100-20-2010-53-54-543-5433	Solid Waste (Trash)	2,016	2,076	2,139	2,203	2,269	2,337	2,407	2,479	2,554	2,630	2,709
259	100-20-2010-53-54-543-5434	Sewer	252	260	267	275	284	292	301	310	319	329	339
260	100-20-2012-53-54-543-5432	Gas/Electricity	8,177	8,422	8,675	8,935	9,203	9,479	9,764	10,057	10,358	10,669	10,989
261	100-20-3010-53-54-543-5431	Water	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962	17,471
262	100-20-3010-53-54-543-5432	Gas/Electricity	900	927	955	983	1,013	1,043	1,075	1,107	1,140	1,174	1,210
263	100-20-3010-53-54-543-5433	Solid Waste (Trash)	4,700	4,841	4,986	5,136	5,290	5,449	5,612	5,780	5,954	6,132	6,316
264	100-20-3010-53-54-543-5434	Sewer	800	824	849	874	900	927	955	984	1,013	1,044	1,075
265	100-40-4011-53-54-543-5431	Water	1,600	1,648	1,697	1,748	1,801	1,855	1,910	1,968	2,027	2,088	2,150
266	100-40-4011-53-54-543-5432	Gas/Electricity	539,000	555,170	571,825	588,980	606,649	624,849	643,594	662,902	682,789	703,273	724,371
267	100-40-4011-53-54-543-5434	Sewer	1,300	1,339	1,379	1,421	1,463	1,507	1,552	1,599	1,647	1,696	1,747
268	100-40-4012-53-54-543-5431	Water	300	309	318	328	338	348	358	369	380	391	403
269	100-40-4012-53-54-543-5432	Gas/Electricity	96,201	99,087	102,060	105,121	108,275	111,523	114,869	118,315	121,865	125,520	129,286
270	100-40-4012-53-54-543-5434	Sewer	1,100	1,133	1,167	1,202	1,238	1,275	1,313	1,353	1,393	1,435	1,478
271	100-40-4013-53-54-543-5431	Water	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566	1,613
272	100-40-4013-53-54-543-5432	Gas/Electricity	225,000	231,750	238,703	245,864	253,239	260,837	268,662	276,722	285,023	293,574	302,381
273	100-40-5011-53-54-543-5431	Water	500	515	530	546	563	580	597	615	633	652	672
274	100-40-5011-53-54-543-5432	Gas/Electricity	22,800	23,484	24,189	24,914	25,662	26,431	27,224	28,041	28,882	29,749	30,641
275	100-8010-20-5431	Water	564	581	598	616	635	654	673	694	714	736	758
276	100-8010-20-5432	Gas/Electricity	28,375	29,226	30,103	31,006	31,936	32,894	33,881	34,898	35,945	37,023	38,134
277	100-8010-20-5433	Solid Waste (Trash)	33	34	35	36	37	38	39	41	42	43	44
278	100-8010-20-5434	Sewer	199	205	211	217	224	231	238	245	252	260	267
279	100-8011-20-5431	Water	850	876	902	929	957	985	1,015	1,045	1,077	1,109	1,142
280	100-8011-20-5432	Gas/Electricity	43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	56,105	57,788
281	100-8011-20-5433	Solid Waste (Trash)	50	52	53	55	56	58	60	61	63	65	67
282	100-8011-20-5434	Sewer	300	309	318	328	338	348	358	369	380	391	403
283	100-8012-20-5431	Water	291	300	309	318	328	337	347	358	369	380	391
284	100-8012-20-5432	Gas/Electricity	14,617	15,056	15,507	15,972	16,452	16,945	17,453	17,977	18,516	19,072	19,644
285	100-8012-20-5433	Solid Waste (Trash)	17	18	18	19	19	20	20	21	22	22	23
286	100-8012-20-5434	Sewer	103	106	109	113	116	119	123	127	130	134	138

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fixed Operations & Maintenance												
287	100-10-1010-53-53-531-5310 General Counsel	196,000	201,880	207,936	214,174	220,600	227,218	234,034	241,055	248,287	255,736	263,408
288	100-11-1011-53-53-531-5311 Employment Legal Fees	52,000	53,560	55,167	56,822	58,526	60,282	62,091	63,953	65,872	67,848	69,884
289	100-11-1012-53-53-533-5316 Banking Services	2,900	2,987	3,077	3,169	3,264	3,362	3,463	3,567	3,674	3,784	3,897
290	100-11-1012-53-53-533-5317 Outside Audit	28,500	29,355	30,236	31,143	32,077	33,039	34,030	35,051	36,103	37,186	38,302
291	100-20-2010-53-53-534-5318 Engineering & Architectural Services	200	206	212	219	225	232	239	246	253	261	269
292	100-40-4011-53-53-534-5318 Engineering & Architectural Services	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	10,751
293	100-10-1010-53-53-535-5330 Misc. Professional Services	13,131	13,525	13,931	14,349	14,779	15,222	15,679	16,149	16,634	17,133	17,647
294	100-11-1011-53-53-535-5319 Temporary Agency Staff	71,000	73,130	75,324	77,584	79,911	82,308	84,778	87,321	89,941	92,639	95,418
295	100-11-1011-53-53-535-5320 Medical Services	300	309	318	328	338	348	358	369	380	391	403
296	100-11-1011-53-53-535-5322 Computer & Network Maintenance	250,000	257,500	265,225	273,182	281,377	289,819	298,513	307,468	316,693	326,193	335,979
297	100-11-1011-53-53-535-5323 Software License & Maintenance	31,000	31,930	32,888	33,875	34,891	35,937	37,016	38,126	39,270	40,448	41,661
298	100-11-1011-53-53-535-5324 Vehicle Maintenance Services	3,900	4,017	4,138	4,262	4,389	4,521	4,657	4,797	4,940	5,089	5,241
299	100-11-1011-53-53-535-5325 Office Equipment Maintenance	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	10,751
300	100-11-1011-53-53-535-5330 Misc. Professional Services	312,151	321,516	331,161	341,096	351,329	361,869	372,725	383,906	395,424	407,286	419,505
301	100-11-1012-53-53-535-5319 Temporary Agency Staff	14,000	14,420	14,853	15,298	15,757	16,230	16,717	17,218	17,735	18,267	18,815
302	100-11-1012-53-53-535-5323 Software License & Maintenance	21,000	21,630	22,279	22,947	23,636	24,345	25,075	25,827	26,602	27,400	28,222
303	100-11-1012-53-53-535-5330 Misc. Professional Services	67,599	69,627	71,716	73,867	76,083	78,366	80,717	83,138	85,632	88,201	90,847
304	100-11-1013-53-53-535-5330 Misc. Professional Services	191,961	197,720	203,651	209,761	216,054	222,535	229,211	236,088	243,170	250,466	257,980
305	100-2012-10-5323 Software License & Maintenance	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	78,286	80,635
306	100-20-2010-53-53-535-5319 Temporary Agency Staff	19,000	19,570	20,157	20,762	21,385	22,026	22,687	23,368	24,069	24,791	25,534
307	100-20-2010-53-53-535-5323 Software License & Maintenance	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229	36,286
308	100-20-2010-53-53-535-5324 Vehicle Maintenance Services	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016
309	100-20-2010-53-53-535-5330 Misc. Professional Services	73,737	75,949	78,228	80,574	82,992	85,481	88,046	90,687	93,408	96,210	99,096
310	100-20-2012-53-53-535-5330 Misc. Professional Services	72,987	75,177	77,432	79,755	82,148	84,612	87,150	89,765	92,458	95,231	98,088
311	100-20-3010-53-53-535-5319 Temporary Agency Staff	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191	53,757
312	100-20-3010-53-53-535-5320 Medical Services	800	824	849	874	900	927	955	984	1,013	1,044	1,075
313	100-20-3010-53-53-535-5321 Hazardous Materials Handling	100	103	106	109	113	116	119	123	127	130	134
314	100-20-3010-53-53-535-5323 Software License & Maintenance	27,500	28,325	29,175	30,050	30,951	31,880	32,836	33,822	34,836	35,881	36,958
315	100-20-3010-53-53-535-5324 Vehicle Maintenance Services	90,000	92,700	95,481	98,345	101,296	104,335	107,465	110,689	114,009	117,430	120,952
316	100-20-3010-53-53-535-5325 Office Equipment Maintenance	100	103	106	109	113	116	119	123	127	130	134
317	100-20-3010-53-53-535-5326 Equipment Maintenance	14,000	14,420	14,853	15,298	15,757	16,230	16,717	17,218	17,735	18,267	18,815
318	100-20-3010-53-53-535-5330 Misc. Professional Services	144,068	148,390	152,842	157,427	162,150	167,014	172,025	177,185	182,501	187,976	193,615
319	100-40-4011-53-53-535-5319 Temporary Agency Staff	6,933	7,141	7,355	7,576	7,803	8,037	8,278	8,527	8,783	9,046	9,317
320	100-40-4011-53-53-535-5320 Medical Services	1,100	1,133	1,167	1,202	1,238	1,275	1,313	1,353	1,393	1,435	1,478
321	100-40-4011-53-53-535-5322 Computer & Network Maintenance	2,200	2,266	2,334	2,404	2,476	2,550	2,627	2,706	2,787	2,871	2,957
322	100-40-4011-53-53-535-5324 Vehicle Maintenance Services	100	103	106	109	113	116	119	123	127	130	134
323	100-40-4011-53-53-535-5325 Office Equipment Maintenance	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016
324	100-40-4011-53-53-535-5330 Misc. Professional Services	16,784	17,288	17,806	18,340	18,891	19,457	20,041	20,642	21,261	21,899	22,556
325	100-40-4012-53-53-535-5319 Temporary Agency Staff	6,931	7,139	7,353	7,574	7,801	8,035	8,276	8,524	8,780	9,043	9,315
326	100-40-4012-53-53-535-5320 Medical Services	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722	1,773	1,827	1,881
327	100-40-4012-53-53-535-5323 Software License & Maintenance	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962	17,471
328	100-40-4012-53-53-535-5324 Vehicle Maintenance Services	23,000	23,690	24,401	25,133	25,887	26,663	27,463	28,287	29,136	30,010	30,910
329	100-40-4012-53-53-535-5325 Office Equipment Maintenance	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688
330	100-40-4012-53-53-535-5326 Equipment Maintenance	34,500	35,535	36,601	37,699	38,830	39,995	41,195	42,431	43,704	45,015	46,365
331	100-40-4012-53-53-535-5330 Misc. Professional Services	23,364	24,065	24,787	25,530	26,296	27,085	27,898	28,735	29,597	30,485	31,399
332	100-40-4013-53-53-535-5326 Equipment Maintenance	30,500	31,415	32,357	33,328	34,328	35,358	36,419	37,511	38,636	39,796	40,989
333	100-40-4013-53-53-535-5330 Misc. Professional Services	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962	17,471
334	100-8010-20-5319 Temporary Agency Staff	1,234	1,271	1,309	1,348	1,389	1,431	1,473	1,518	1,563	1,610	1,658
335	100-8010-20-5321 Hazardous Materials Handling	18	19	19	20	20	21	21	22	23	23	24
336	100-8010-20-5323 Software Licenses & Maintenance	53	55	56	58	60	61	63	65	67	69	71
337	100-8010-20-5324 Vehicle Maintenance Services	18	19	19	20	20	21	21	22	23	23	24
338	100-8010-20-5325 Office Equipment Maintenance	157	162	167	172	177	182	187	193	199	205	211
339	100-8010-20-5326 Equipment Maintenance	262	270	278	286	295	304	313	322	332	342	352
340	100-8010-20-5330 Misc. Professional Services	9,100	9,373	9,654	9,944	10,242	10,549	10,866	11,192	11,528	11,873	12,230
341	100-8011-20-5319 Temporary Agency Staff	1,875	1,931	1,989	2,049	2,110	2,174	2,239	2,306	2,375	2,446	2,520

West County Wastewater

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
342 100-8011-20-5321	Hazardous Materials Handling	27	28	29	30	30	31	32	33	34	35	36
343 100-8011-20-5323	Software Licenses & Maintenance	80	82	85	87	90	93	96	98	101	104	108
344 100-8011-20-5324	Vehicle Maintenance Services	27	28	29	30	30	31	32	33	34	35	36
345 100-8011-20-5325	Office Equipment Maintenance	238	245	252	260	268	276	284	293	301	311	320
346 100-8011-20-5326	Equipment Maintenance	397	409	421	434	447	460	474	488	503	518	534
347 100-8011-20-5330	Misc. Professional Services	13,783	14,196	14,622	15,061	15,513	15,978	16,458	16,951	17,460	17,984	18,523
348 100-8012-20-5319	Temporary Agency Staff	637	656	676	696	717	738	761	783	807	831	856
349 100-8012-20-5321	Hazardous Materials Handling	9	9	10	10	10	10	11	11	11	12	12
350 100-8012-20-5323	Software Licenses & Maintenance	27	28	29	30	30	31	32	33	34	35	36
351 100-8012-20-5324	Vehicle Maintenance Services	9	9	10	10	10	10	11	11	11	12	12
352 100-8012-20-5325	Office Equipment Maintenance	81	83	86	89	91	94	97	100	103	106	109
353 100-8012-20-5326	Equipment Maintenance	135	139	143	148	152	157	161	166	171	176	181
354 100-8012-20-5330	Misc. Professional Services	4,687	4,828	4,972	5,122	5,275	5,434	5,597	5,764	5,937	6,115	6,299
355 100-10-1010-53-54-541-5410	Professional Dues and Fees	300	309	318	328	338	348	358	369	380	391	403
356 100-10-1010-53-54-541-5411	Registration Fees	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486	24,190
357 100-10-1010-53-54-541-5413	Postage	11,400	11,742	12,094	12,457	12,831	13,216	13,612	14,021	14,441	14,874	15,321
358 100-10-1010-53-54-541-5415	Printing & Binding	9,800	10,094	10,397	10,709	11,030	11,361	11,702	12,053	12,414	12,787	13,170
359 100-11-1011-53-54-541-5410	Professional Dues and Fees	55,000	56,650	58,350	60,100	61,903	63,760	65,673	67,643	69,672	71,763	73,915
360 100-11-1011-53-54-541-5411	Registration Fees	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	8,063
361 100-11-1011-53-54-541-5412	Insurance Premiums	201,200	207,236	213,453	219,857	226,452	233,246	240,243	247,451	254,874	262,520	270,396
362 100-11-1011-53-54-541-5413	Postage	2,900	2,987	3,077	3,169	3,264	3,362	3,463	3,567	3,674	3,784	3,897
363 100-11-1011-53-54-541-5414	Delivery Services	300	309	318	328	338	348	358	369	380	391	403
364 100-11-1011-53-54-541-5415	Printing & Binding	500	515	530	546	563	580	597	615	633	652	672
365 100-11-1011-53-54-541-5416	Advertising and Publishing	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428	4,560	4,697	4,838
366 100-11-1011-53-54-541-5418	Misc. Other Services	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566	1,613
367 100-11-1011-53-54-541-5419	Training Costs other than Registration F	4,400	4,532	4,668	4,808	4,952	5,101	5,254	5,411	5,574	5,741	5,913
368 100-11-1012-53-54-541-5411	Registration Fees	1,800	1,854	1,910	1,967	2,026	2,087	2,149	2,214	2,280	2,349	2,419
369 100-11-1012-53-54-541-5415	Printing & Binding	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722	1,773	1,827	1,881
370 100-11-1012-53-54-541-5418	Misc. Other Services	100	103	106	109	113	116	119	123	127	130	134
371 100-20-2010-53-54-541-1001	Training Costs other than Registration F	2,520	2,596	2,673	2,754	2,836	2,921	3,009	3,099	3,192	3,288	3,387
372 100-20-2010-53-54-541-5410	Professional Dues and Fees	1,890	1,947	2,005	2,065	2,127	2,191	2,257	2,324	2,394	2,466	2,540
373 100-20-2010-53-54-541-5411	Registration Fees	3,150	3,245	3,342	3,442	3,545	3,652	3,761	3,874	3,990	4,110	4,233
374 100-20-2010-53-54-541-5414	Delivery Services	315	324	334	344	355	365	376	387	399	411	423
375 100-20-2010-53-54-541-5415	Printing & Binding	630	649	668	688	709	730	752	775	798	822	847
376 100-20-2012-53-54-541-5410	Professional Dues and Fees	4,995	5,145	5,299	5,458	5,622	5,791	5,964	6,143	6,328	6,517	6,713
377 100-20-3010-53-54-541-5410	Professional Dues and Fees	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	4,032
378 100-20-3010-53-54-541-5411	Registration Fees	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,743	12,095
379 100-20-3010-53-54-541-5414	Delivery Services	100	103	106	109	113	116	119	123	127	130	134
380 100-20-3010-53-54-541-5415	Printing & Binding	800	824	849	874	900	927	955	984	1,013	1,044	1,075
381 100-20-3010-53-54-541-5417	Uniform Services	19,000	19,570	20,157	20,762	21,385	22,026	22,687	23,368	24,069	24,791	25,534
382 100-20-3010-53-54-541-5418	Misc. Other Services	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688
383 100-40-4011-53-54-541-1001	Training Costs other than Registration F	14,400	14,832	15,277	15,735	16,207	16,694	17,194	17,710	18,241	18,789	19,352
384 100-40-4011-53-54-541-5410	Professional Dues and Fees	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127
385 100-40-4011-53-54-541-5411	Registration Fees	200	206	212	219	225	232	239	246	253	261	269
386 100-40-4011-53-54-541-5414	Delivery Services	100	103	106	109	113	116	119	123	127	130	134
387 100-40-4011-53-54-541-5415	Printing & Binding	100	103	106	109	113	116	119	123	127	130	134
388 100-40-4011-53-54-541-5417	Uniform Services	14,000	14,420	14,853	15,298	15,757	16,230	16,717	17,218	17,735	18,267	18,815
389 100-40-4011-53-54-541-5418	Misc. Other Services	2,600	2,678	2,758	2,841	2,926	3,014	3,105	3,198	3,294	3,392	3,494
390 100-40-4012-53-54-541-5410	Professional Dues and Fees	1,900	1,957	2,016	2,076	2,138	2,203	2,269	2,337	2,407	2,479	2,553
391 100-40-4012-53-54-541-5411	Registration Fees	2,200	2,266	2,334	2,404	2,476	2,550	2,627	2,706	2,787	2,871	2,957
392 100-40-4012-53-54-541-5414	Delivery Services	200	206	212	219	225	232	239	246	253	261	269
393 100-40-4012-53-54-541-5415	Printing & Binding	100	103	106	109	113	116	119	123	127	130	134
394 100-40-4012-53-54-541-5417	Uniform Services	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127
395 100-40-4012-53-54-541-5418	Misc. Other Services	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	4,032
396 100-40-4012-53-54-541-5419	Training Costs other than Registration F	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
397 100-8010-20-5410	Professional Dues and Fees	495	510	525	541	557	574	591	609	627	646	665
398 100-8010-20-5411	Registration Fees	1,419	1,462	1,505	1,551	1,597	1,645	1,694	1,745	1,798	1,851	1,907
399 100-8010-20-5413	Postage	33	34	35	36	37	38	39	41	42	43	44

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
400 100-8010-20-5414	Delivery Services	33	34	35	36	37	38	39	41	42	43	44
401 100-8010-20-5415	Printing & Binding	4,884	5,031	5,181	5,337	5,497	5,662	5,832	6,007	6,187	6,373	6,564
402 100-8010-20-5416	Advertising and Publishing	33	34	35	36	37	38	39	41	42	43	44
403 100-8010-20-5417	Uniform Services	1,089	1,122	1,155	1,190	1,226	1,262	1,300	1,339	1,380	1,421	1,464
404 100-8010-20-5418	Misc. Other Services	33	34	35	36	37	38	39	41	42	43	44
405 100-8010-20-5419	Training Costs other than Registration F	759	782	805	829	854	880	906	933	961	990	1,020
406 100-8011-20-5410	Professional Dues and Fees	750	773	796	820	844	869	896	922	950	979	1,008
407 100-8011-20-5411	Registration Fees	2,150	2,215	2,281	2,349	2,420	2,492	2,567	2,644	2,724	2,805	2,889
408 100-8011-20-5413	Postage	50	52	53	55	56	58	60	61	63	65	67
409 100-8011-20-5414	Delivery Services	50	52	53	55	56	58	60	61	63	65	67
410 100-8011-20-5415	Printing & Binding	7,400	7,622	7,851	8,086	8,329	8,579	8,836	9,101	9,374	9,655	9,945
411 100-8011-20-5416	Advertising and Publishing	50	52	53	55	56	58	60	61	63	65	67
412 100-8011-20-5417	Uniform Services	1,650	1,700	1,750	1,803	1,857	1,913	1,970	2,029	2,090	2,153	2,217
413 100-8011-20-5418	Misc. Other Services	50	52	53	55	56	58	60	61	63	65	67
414 100-8011-20-5419	Training Costs other than Registration F	1,150	1,185	1,220	1,257	1,294	1,333	1,373	1,414	1,457	1,500	1,546
415 100-8012-20-5410	Professional Dues and Fees	255	263	271	279	287	296	304	314	323	333	343
416 100-8012-20-5411	Registration Fees	731	753	776	799	823	847	873	899	926	954	982
417 100-8012-20-5413	Postage	17	18	18	19	19	20	20	21	22	22	23
418 100-8012-20-5414	Delivery Services	17	18	18	19	19	20	20	21	22	22	23
419 100-8012-20-5415	Printing & Binding	2,913	3,000	3,090	3,183	3,279	3,377	3,478	3,583	3,690	3,801	3,915
420 100-8012-20-5416	Advertising and Publishing	17	18	18	19	19	20	20	21	22	22	23
421 100-8012-20-5417	Uniform Services	164	169	174	179	185	190	196	202	208	214	220
422 100-8012-20-5418	Misc. Other Services	17	18	18	19	19	20	20	21	22	22	23
423 100-8012-20-5419	Training Costs other than Registration F	391	403	415	427	440	453	467	481	495	510	525
424 100-10-1010-53-54-542-5422	Cellular Services	6,400	6,592	6,790	6,993	7,203	7,419	7,642	7,871	8,107	8,351	8,601
425 100-11-1011-53-54-542-5421	Telephones	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	10,079
426 100-11-1011-53-54-542-5422	Cellular Services	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	10,751
427 100-11-1011-53-54-542-5423	Cable	600	618	637	656	675	696	716	738	760	783	806
428 100-11-1012-53-54-542-5421	Telephones	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722	1,773	1,827	1,881
429 100-11-1012-53-54-542-5423	Cable	300	309	318	328	338	348	358	369	380	391	403
430 100-20-2010-53-54-542-5421	Telephones	2,016	2,076	2,139	2,203	2,269	2,337	2,407	2,479	2,554	2,630	2,709
431 100-20-2010-53-54-542-5422	Cellular Services	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
432 100-20-2010-53-54-542-5423	Cable	504	519	535	551	567	584	602	620	638	658	677
433 100-20-2012-53-54-542-5422	Cellular Services	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	8,063
434 100-20-3010-53-54-542-5421	Telephones	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	9,133	9,407
435 100-20-3010-53-54-542-5422	Cellular Services	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127
436 100-20-3010-53-54-542-5423	Cable	600	618	637	656	675	696	716	738	760	783	806
437 100-40-4011-53-54-542-5421	Telephones	5,400	5,562	5,729	5,901	6,078	6,260	6,448	6,641	6,841	7,046	7,257
438 100-40-4011-53-54-542-5422	Cellular Services	6,100	6,283	6,471	6,666	6,866	7,072	7,284	7,502	7,727	7,959	8,198
439 100-40-4012-53-54-542-5421	Telephones	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	6,461	6,654	6,854
440 100-40-4012-53-54-542-5422	Cellular Services	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
441 100-40-4013-53-54-542-5422	Cellular Services	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688
442 100-8010-20-5421	Telephones	1,122	1,156	1,190	1,226	1,263	1,301	1,340	1,380	1,421	1,464	1,508
443 100-8010-20-5422	Cellular Services	429	442	455	469	483	497	512	528	543	560	577
444 100-8011-20-5421	Telephones	1,700	1,751	1,804	1,858	1,913	1,971	2,030	2,091	2,154	2,218	2,285
445 100-8011-20-5422	Cellular Services	650	670	690	710	732	754	776	799	823	848	874
446 100-8012-20-5421	Telephones	578	595	613	632	651	670	690	711	732	754	777
447 100-8012-20-5422	Cellular Services	222	229	236	243	250	257	265	273	281	290	298
448 100-8010-20-5441	Commercial Travel	610	628	641	654	667	681	695	709	723	738	753
449 100-8010-20-5442	Meals	229	236	241	246	251	256	261	266	271	277	283
450 100-8010-20-5443	Per Diem	2,298	2,367	2,415	2,464	2,514	2,565	2,617	2,670	2,724	2,780	2,836
451 100-8010-20-5444	Lodging	2,794	2,878	2,936	2,996	3,057	3,119	3,182	3,247	3,313	3,380	3,448
452 100-8010-20-5445	Mileage, Parking & Tolls	457	471	480	490	500	510	520	531	542	553	564
453 100-8011-20-5441	Commercial Travel	915	942	962	981	1,001	1,021	1,042	1,063	1,085	1,107	1,129
454 100-8011-20-5442	Meals	347	354	361	369	376	384	391	399	408	416	424
455 100-8011-20-5443	Per Diem	3,474	3,545	3,616	3,690	3,765	3,841	3,919	3,999	4,080	4,163	4,247
456 100-8011-20-5444	Lodging	4,246	4,332	4,420	4,510	4,601	4,695	4,790	4,887	4,987	5,088	5,191
457 100-8011-20-5445	Mileage, Parking & Tolls	695	709	724	738	753	768	784	800	816	833	850

West County Wastewater

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
458 100-8012-20-5441	Commercial Travel	321	328	334	341	348	355	362	369	377	385	392
459 100-8012-20-5442	Meals	118	120	123	125	128	130	133	136	139	141	144
460 100-8012-20-5443	Per Diem	1,177	1,201	1,225	1,250	1,276	1,301	1,328	1,355	1,382	1,410	1,439
461 100-8012-20-5444	Lodging	1,439	1,468	1,498	1,528	1,559	1,591	1,623	1,656	1,690	1,724	1,759
462 100-8012-20-5445	Mileage, Parking & Tolls	235	240	245	250	255	260	265	270	276	282	287
463 100-10-1010-53-54-544-5441	Commercial Travel	5,200	5,306	5,413	5,523	5,635	5,750	5,866	5,985	6,107	6,231	6,357
464 100-10-1010-53-54-544-5442	Meals	4,200	4,285	4,372	4,461	4,552	4,644	4,738	4,834	4,933	5,033	5,135
465 100-10-1010-53-54-544-5443	Per Diem	4,300	4,387	4,476	4,567	4,660	4,755	4,851	4,950	5,050	5,153	5,257
466 100-10-1010-53-54-544-5444	Lodging	12,854	13,115	13,381	13,653	13,930	14,213	14,501	14,796	15,096	15,402	15,715
467 100-10-1010-53-54-544-5445	Mileage, Parking & Tolls	1,900	1,939	1,978	2,018	2,059	2,101	2,143	2,187	2,231	2,277	2,323
468 100-11-1011-53-54-544-5441	Commercial Travel	3,000	3,061	3,123	3,186	3,251	3,317	3,384	3,453	3,523	3,595	3,668
469 100-11-1011-53-54-544-5442	Meals	1,100	1,122	1,145	1,168	1,192	1,216	1,241	1,266	1,292	1,318	1,345
470 100-11-1011-53-54-544-5443	Per Diem	1,600	1,632	1,666	1,699	1,734	1,769	1,805	1,842	1,879	1,917	1,956
471 100-11-1011-53-54-544-5444	Lodging	4,031	4,113	4,196	4,282	4,368	4,457	4,548	4,640	4,734	4,830	4,928
472 100-11-1011-53-54-544-5445	Mileage, Parking & Tolls	1,600	1,632	1,666	1,699	1,734	1,769	1,805	1,842	1,879	1,917	1,956
473 100-11-1012-53-54-544-5441	Commercial Travel	920	939	958	977	997	1,017	1,038	1,059	1,080	1,102	1,125
474 100-11-1012-53-54-544-5442	Meals	160	163	167	170	173	177	181	184	188	192	196
475 100-11-1012-53-54-544-5443	Per Diem	230	235	239	244	249	254	259	265	270	276	281
476 100-11-1012-53-54-544-5444	Lodging	1,846	1,883	1,922	1,961	2,001	2,041	2,083	2,125	2,168	2,212	2,257
477 100-11-1012-53-54-544-5445	Mileage, Parking & Tolls	700	714	729	744	759	774	790	806	822	839	856
478 100-20-2010-53-54-544-5441	Commercial Travel	907	925	944	963	983	1,003	1,023	1,044	1,065	1,087	1,109
479 100-20-2010-53-54-544-5442	Meals	90	92	94	96	98	100	102	104	106	108	110
480 100-20-2010-53-54-544-5443	Per Diem	310	316	323	329	336	343	350	357	364	371	379
481 100-20-2010-53-54-544-5444	Lodging	1,330	1,357	1,385	1,413	1,441	1,471	1,500	1,531	1,562	1,594	1,626
482 100-20-2010-53-54-544-5445	Mileage, Parking & Tolls	133	136	138	141	144	147	150	153	156	159	163
483 100-20-2012-53-54-544-5444	Lodging	1,626	1,659	1,693	1,727	1,762	1,798	1,834	1,872	1,910	1,948	1,988
484 100-20-3010-53-54-544-5441	Commercial Travel	1,543	1,574	1,606	1,639	1,672	1,706	1,741	1,776	1,812	1,849	1,886
485 100-20-3010-53-54-544-5442	Meals	1,542	1,573	1,605	1,638	1,671	1,705	1,740	1,775	1,811	1,848	1,885
486 100-20-3010-53-54-544-5443	Per Diem	1,542	1,573	1,605	1,638	1,671	1,705	1,740	1,775	1,811	1,848	1,885
487 100-20-3010-53-54-544-5444	Lodging	3,084	3,147	3,210	3,276	3,342	3,410	3,479	3,550	3,622	3,695	3,770
488 100-20-3010-53-54-544-5445	Mileage, Parking & Tolls	771	787	803	819	836	852	870	887	905	924	943
489 100-40-4011-53-54-544-5441	Commercial Travel	2,002	2,043	2,084	2,126	2,170	2,214	2,259	2,304	2,351	2,399	2,448
490 100-40-4011-53-54-544-5442	Meals	400	408	416	425	433	442	451	460	470	479	489
491 100-40-4011-53-54-544-5443	Per Diem	1,900	1,939	1,978	2,018	2,059	2,101	2,143	2,187	2,231	2,277	2,323
492 100-40-4011-53-54-544-5444	Lodging	3,800	3,877	3,956	4,036	4,118	4,202	4,287	4,374	4,463	4,553	4,646
493 100-40-4011-53-54-544-5445	Mileage, Parking & Tolls	2,000	2,041	2,082	2,124	2,167	2,211	2,256	2,302	2,349	2,397	2,445
494 100-40-4012-53-54-544-5441	Commercial Travel	772	788	804	820	837	854	871	889	907	925	944
495 100-40-4012-53-54-544-5442	Meals	1,542	1,573	1,605	1,638	1,671	1,705	1,740	1,775	1,811	1,848	1,885
496 100-40-4012-53-54-544-5443	Per Diem	3,084	3,147	3,210	3,276	3,342	3,410	3,479	3,550	3,622	3,695	3,770
497 100-40-4012-53-54-544-5444	Lodging	3,084	3,147	3,210	3,276	3,342	3,410	3,479	3,550	3,622	3,695	3,770
498 100-40-4012-53-54-544-5445	Mileage, Parking & Tolls	1,542	1,573	1,605	1,638	1,671	1,705	1,740	1,775	1,811	1,848	1,885
499 100-11-1011-53-55-551-5511	Rental / Lease of Equipment	8,000	8,162	8,328	8,497	8,670	8,846	9,025	9,208	9,395	9,586	9,781
500 100-11-1012-53-55-551-5511	Rental/Lease of Equipment	2,800	2,857	2,915	2,974	3,034	3,096	3,159	3,223	3,288	3,355	3,423
501 100-20-2010-53-55-551-5511	Rental / Lease of Equipment	4,410	4,500	4,591	4,684	4,779	4,876	4,975	5,076	5,179	5,284	5,392
502 100-20-2012-53-55-551-5511	Rental / Lease of Equipment	2,590	2,643	2,696	2,751	2,807	2,864	2,922	2,981	3,042	3,103	3,166
503 100-20-3010-53-55-551-5511	Rental / Lease of Equipment	11,000	11,223	11,451	11,684	11,921	12,163	12,410	12,662	12,919	13,181	13,448
504 100-40-4012-53-55-551-5511	Rental / Lease of Equipment	10,000	10,203	10,410	10,621	10,837	11,057	11,282	11,511	11,744	11,983	12,226
505 100-11-1011-53-56-561-5610	Janitorial Services	4,000	4,081	4,164	4,249	4,335	4,423	4,513	4,604	4,698	4,793	4,890
506 100-11-1011-53-56-561-5611	Landscape Services	2,700	2,755	2,811	2,868	2,926	2,985	3,046	3,108	3,171	3,235	3,301
507 100-11-1011-53-56-561-5612	Building & Structures Maintenance	111,000	113,253	115,552	117,898	120,291	122,733	125,225	127,767	130,361	133,007	135,707
508 100-11-1011-53-56-561-5613	Security Services	200	204	208	212	217	221	226	230	235	240	245
509 100-11-1012-53-56-561-5610	Janitorial Services	2,000	2,041	2,082	2,124	2,167	2,211	2,256	2,302	2,349	2,397	2,445
510 100-11-1012-53-56-561-5611	Landscape Services	1,600	1,632	1,666	1,699	1,734	1,769	1,805	1,842	1,879	1,917	1,956
511 100-11-1012-53-56-561-5612	Building Maintenance	600	612	625	637	650	663	677	691	705	719	734
512 100-11-1012-53-56-561-5613	Security Services	100	102	104	106	108	111	113	115	117	120	122
513 100-20-2010-53-56-561-5610	Janitorial Services	3,213	3,278	3,345	3,413	3,482	3,553	3,625	3,698	3,773	3,850	3,928
514 100-20-2010-53-56-561-5611	Landscape Services	2,205	2,250	2,295	2,342	2,390	2,438	2,488	2,538	2,590	2,642	2,696
515 100-20-2010-53-56-561-5612	Building & Structures Maintenance	1,449	1,478	1,508	1,539	1,570	1,602	1,635	1,668	1,702	1,736	1,772

West County Wastewater

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
516 100-20-2010-53-56-561-5613	Security Services	63	64	66	67	68	70	71	73	74	75	77
517 100-20-2012-53-56-561-5612	Building & Structures Maintenance	4,070	4,153	4,237	4,323	4,411	4,500	4,592	4,685	4,780	4,877	4,976
518 100-20-3010-53-56-561-5610	Janitorial Services	1,000	1,020	1,041	1,062	1,084	1,106	1,128	1,151	1,174	1,198	1,223
519 100-20-3010-53-56-561-5611	Landscape Services	5,000	5,102	5,205	5,311	5,419	5,529	5,641	5,755	5,872	5,991	6,113
520 100-20-3010-53-56-561-5612	Building & Structures Maintenance	3,000	3,061	3,123	3,186	3,251	3,317	3,384	3,453	3,523	3,595	3,668
521 100-20-3010-53-56-561-5613	Security Services	1,000	1,020	1,041	1,062	1,084	1,106	1,128	1,151	1,174	1,198	1,223
522 100-40-4011-53-56-561-5610	Janitorial Services	4,300	4,387	4,476	4,567	4,660	4,755	4,851	4,950	5,050	5,153	5,257
523 100-40-4011-53-56-561-5611	Landscape Services	5,800	5,918	6,038	6,160	6,285	6,413	6,543	6,676	6,812	6,950	7,091
524 100-40-4012-53-56-561-5610	Janitorial Services	4,100	4,183	4,268	4,355	4,443	4,533	4,625	4,719	4,815	4,913	5,013
525 100-40-4012-53-56-561-5611	Landscape Services	23,000	23,467	23,943	24,429	24,925	25,431	25,947	26,474	27,012	27,560	28,119
526 100-40-4012-53-56-561-5612	Building & Structures Maintenance	48,000	48,974	49,969	50,983	52,018	53,074	54,151	55,251	56,372	57,516	58,684
527 100-40-4013-53-56-561-5611	Landscape Services	17,000	17,345	17,697	18,056	18,423	18,797	19,179	19,568	19,965	20,370	20,784
528 100-8010-20-5610	Janitorial Services	891	909	928	946	966	985	1,005	1,026	1,046	1,068	1,089
529 100-8010-20-5611	Landscape Services	1,155	1,178	1,202	1,227	1,252	1,277	1,303	1,329	1,356	1,384	1,412
530 100-8011-20-5610	Janitorial Services	1,350	1,377	1,405	1,434	1,463	1,493	1,523	1,554	1,585	1,618	1,650
531 100-8011-20-5611	Landscape Services	1,750	1,786	1,822	1,859	1,896	1,935	1,974	2,014	2,055	2,097	2,140
532 100-8012-20-5610	Janitorial Services	459	468	478	488	497	508	518	528	539	550	561
533 100-8012-20-5611	Landscape Services	595	607	619	632	645	658	671	685	699	713	727
534 100-20-3010-53-57-572-5723	County Permit	4,000	4,081	4,204	4,330	4,460	4,593	4,731	4,873	5,019	5,170	5,325
535 100-20-3010-53-57-572-5725	Misc. Permit	1,027	1,048	1,079	1,112	1,145	1,179	1,215	1,251	1,289	1,327	1,367
536 100-40-4011-53-57-572-5724	State Permit	17,400	17,922	18,460	19,013	19,584	20,171	20,777	21,400	22,042	22,703	23,384
537 100-40-4012-53-57-572-5725	Misc. Permit	26,500	27,295	28,114	28,957	29,826	30,721	31,642	32,592	33,569	34,576	35,614
538 100-40-4013-53-57-572-5722	City Permit	5,800	5,974	6,153	6,338	6,528	6,724	6,926	7,133	7,347	7,568	7,795
539 100-40-4013-53-57-572-5725	Misc. Permit	6,900	7,107	7,320	7,540	7,766	7,999	8,239	8,486	8,741	9,003	9,273
540 100-8010-20-5725	Misc. Permit	1,723	1,775	1,828	1,883	1,939	1,997	2,057	2,119	2,183	2,248	2,316
541 100-8011-20-5725	Misc. Permit	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262	3,360
542 100-8012-20-5725	Misc. Permit	850	876	902	929	957	985	1,015	1,045	1,077	1,109	1,142
543 100-10-1010-53-58-581-5812	Food	2,199	2,265	2,333	2,403	2,475	2,549	2,626	2,704	2,786	2,869	2,955
544 100-10-1010-53-58-581-5815	Meeting Supplies	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
545 100-10-1010-53-58-581-5816	Office Supplies	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
546 100-10-1010-53-58-581-5819	Misc. Supplies	500	515	530	546	563	580	597	615	633	652	672
547 100-11-1011-53-58-581-5810	Books & Subscriptions	1,800	1,854	1,910	1,967	2,026	2,087	2,149	2,214	2,280	2,349	2,419
548 100-11-1011-53-58-581-5811	Clothing	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722	1,773	1,827	1,881
549 100-11-1011-53-58-581-5812	Food	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	8,063
550 100-11-1011-53-58-581-5814	Maintenance Supplies	100	103	106	109	113	116	119	123	127	130	134
551 100-11-1011-53-58-581-5815	Meeting Supplies	100	103	106	109	113	116	119	123	127	130	134
552 100-11-1011-53-58-581-5816	Office Supplies	9,200	9,476	9,760	10,053	10,355	10,665	10,985	11,315	11,654	12,004	12,364
553 100-11-1011-53-58-581-5817	Operating Supplies	1,089	1,122	1,155	1,190	1,226	1,262	1,300	1,339	1,380	1,421	1,464
554 100-11-1011-53-58-581-5818	Safety Supplies	1,300	1,339	1,379	1,421	1,463	1,507	1,552	1,599	1,647	1,696	1,747
555 100-11-1011-53-58-581-5819	Misc. Supplies	2,300	2,369	2,440	2,513	2,589	2,666	2,746	2,829	2,914	3,001	3,091
556 100-11-1011-53-58-581-5822	Fuel, Oil, Lubricant	1,700	1,751	1,804	1,858	1,913	1,971	2,030	2,091	2,154	2,218	2,285
557 100-11-1012-53-58-581-5810	Books & Subscriptions	100	103	106	109	113	116	119	123	127	130	134
558 100-11-1012-53-58-581-5811	Clothing	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
559 100-11-1012-53-58-581-5812	Food	300	309	318	328	338	348	358	369	380	391	403
560 100-11-1012-53-58-581-5816	Office Supplies	2,200	2,266	2,334	2,404	2,476	2,550	2,627	2,706	2,787	2,871	2,957
561 100-11-1012-53-58-581-5818	Safety Supplies	200	206	212	219	225	232	239	246	253	261	269
562 100-11-1012-53-58-581-5819	Misc. Supplies	289	298	307	316	325	335	345	355	366	377	388
563 100-11-1012-53-58-581-5822	Fuel, Oil Lubricant	400	412	424	437	450	464	478	492	507	522	538
564 100-20-2010-53-58-581-5810	Books & Subscriptions	189	195	201	207	213	219	226	232	239	247	254
565 100-20-2010-53-58-581-5811	Clothing	1,809	1,863	1,919	1,977	2,036	2,097	2,160	2,225	2,292	2,360	2,431
566 100-20-2010-53-58-581-5812	Food	378	389	401	413	425	438	451	465	479	493	508
567 100-20-2010-53-58-581-5816	Office Supplies	2,394	2,466	2,540	2,616	2,694	2,775	2,859	2,944	3,033	3,124	3,217
568 100-20-2010-53-58-581-5818	Safety Supplies	378	389	401	413	425	438	451	465	479	493	508
569 100-20-2010-53-58-581-5819	Misc. Supplies	252	260	267	275	284	292	301	310	319	329	339
570 100-20-2010-53-58-581-5822	Fuel, Oil, Lubricant	1,638	1,687	1,738	1,790	1,844	1,899	1,956	2,015	2,075	2,137	2,201
571 100-20-2012-53-58-581-5814	Maintenance Supplies	4,133	4,257	4,385	4,516	4,652	4,791	4,935	5,083	5,236	5,393	5,554
572 100-20-3010-53-58-581-5810	Books & Subscriptions	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
573 100-20-3010-53-58-581-5811	Clothing	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688

West County Wastewater

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
574	100-20-3010-53-58-581-5812 Food	400	412	424	437	450	464	478	492	507	522	538
575	100-20-3010-53-58-581-5814 Maintenance Supplies	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	8,063
576	100-20-3010-53-58-581-5816 Office Supplies	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
577	100-20-3010-53-58-581-5817 Operating Supplies	65,486	67,451	69,474	71,558	73,705	75,916	78,194	80,540	82,956	85,444	88,008
578	100-20-3010-53-58-581-5818 Safety Supplies	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439
579	100-20-3010-53-58-581-5819 Misc. Supplies	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219	5,376
580	100-20-3010-53-58-581-5821 Mechanical Related Supplies	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688
581	100-20-3010-53-58-581-5822 Fuel, Oil, Lubricant	32,000	32,960	33,949	34,967	36,016	37,097	38,210	39,356	40,537	41,753	43,005
582	100-20-3010-53-58-581-5823 Spare Replacement Parts	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688
583	100-40-4011-53-58-581-5811 Clothing	2,600	2,678	2,758	2,841	2,926	3,014	3,105	3,198	3,294	3,392	3,494
584	100-40-4011-53-58-581-5812 Food	1,600	1,648	1,697	1,748	1,801	1,855	1,910	1,968	2,027	2,088	2,150
585	100-40-4011-53-58-581-5814 Maintenance Supplies	600	618	637	656	675	696	716	738	760	783	806
586	100-40-4011-53-58-581-5816 Office Supplies	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176	7,392
587	100-40-4011-53-58-581-5817 Operating Supplies	550,328	566,838	583,843	601,358	619,399	637,981	657,120	676,834	697,139	718,053	739,595
588	100-40-4011-53-58-581-5818 Safety Supplies	14,000	14,420	14,853	15,298	15,757	16,230	16,717	17,218	17,735	18,267	18,815
589	100-40-4011-53-58-581-5819 Misc. Supplies	100	103	106	109	113	116	119	123	127	130	134
590	100-40-4012-53-58-581-5810 Books & Subscriptions	100	103	106	109	113	116	119	123	127	130	134
591	100-40-4012-53-58-581-5811 Clothing	1,300	1,339	1,379	1,421	1,463	1,507	1,552	1,599	1,647	1,696	1,747
592	100-40-4012-53-58-581-5812 Food	300	309	318	328	338	348	358	369	380	391	403
593	100-40-4012-53-58-581-5814 Maintenance Supplies	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196
594	100-40-4012-53-58-581-5816 Office Supplies	3,700	3,811	3,925	4,043	4,164	4,289	4,418	4,551	4,687	4,828	4,972
595	100-40-4012-53-58-581-5817 Operating Supplies	(8,664)	(8,924)	(9,192)	(9,467)	(9,751)	(10,044)	(10,345)	(10,656)	(10,975)	(11,305)	(11,644)
596	100-40-4012-53-58-581-5818 Safety Supplies	3,116	3,209	3,306	3,405	3,507	3,612	3,721	3,832	3,947	4,066	4,188
597	100-40-4012-53-58-581-5819 Misc. Supplies	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428	4,560	4,697	4,838
598	100-40-4012-53-58-581-5821 Mechanical Related Supplies	58,925	60,693	62,514	64,389	66,321	68,310	70,360	72,470	74,644	76,884	79,190
599	100-40-4012-53-58-581-5822 Fuel, Oil, Lubricant	29,600	30,488	31,403	32,345	33,315	34,315	35,344	36,404	37,496	38,621	39,780
600	100-40-4012-53-58-581-5831 Tools	300	309	318	328	338	348	358	369	380	391	403
601	100-40-4013-53-58-581-5814 Maintenance Supplies	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566	1,613
602	100-40-4013-53-58-581-5817 Operating Supplies	8,700	8,961	9,230	9,507	9,792	10,086	10,388	10,700	11,021	11,352	11,692
603	100-40-4013-53-58-581-5821 Mechanical Related Supplies	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	10,751
604	100-40-4013-53-58-581-5822 Fuel, Oil, Lubricant	1,400	1,442	1,485	1,530	1,576	1,623	1,672	1,722	1,773	1,827	1,881
605	100-40-5011-53-58-581-5814 Maintenance Supplies	900	927	955	983	1,013	1,043	1,075	1,107	1,140	1,174	1,210
606	100-8010-20-5810 Books & Subscriptions	330	340	350	361	371	383	394	406	418	431	443
607	100-8010-20-5811 Clothing	660	680	700	721	743	765	788	812	836	861	887
608	100-8010-20-5812 Food	660	680	700	721	743	765	788	812	836	861	887
609	100-8010-20-5813 Laboratory Supplies	14,190	14,616	15,054	15,506	15,971	16,450	16,944	17,452	17,975	18,515	19,070
610	100-8010-20-5816 Office Supplies	1,419	1,462	1,505	1,551	1,597	1,645	1,694	1,745	1,798	1,851	1,907
611	100-8010-20-5817 Operating Supplies	5,442	5,605	5,773	5,947	6,125	6,309	6,498	6,693	6,894	7,101	7,314
612	100-8010-20-5818 Safety Supplies	660	680	700	721	743	765	788	812	836	861	887
613	100-8010-20-5819 Misc. Supplies	825	850	875	901	929	956	985	1,015	1,045	1,076	1,109
614	100-8010-20-5822 Fuel, Oil, Lubricant	33	34	35	36	37	38	39	41	42	43	44
615	100-8011-20-5810 Books & Subscriptions	526	542	558	575	592	610	628	647	666	686	707
616	100-8011-20-5811 Clothing	1,044	1,075	1,108	1,141	1,175	1,210	1,247	1,284	1,323	1,362	1,403
617	100-8011-20-5812 Food	1,044	1,075	1,108	1,141	1,175	1,210	1,247	1,284	1,323	1,362	1,403
618	100-8011-20-5813 Laboratory Supplies	22,446	23,119	23,813	24,527	25,263	26,021	26,802	27,606	28,434	29,287	30,166
619	100-8011-20-5816 Office Supplies	2,245	2,312	2,382	2,453	2,527	2,603	2,681	2,761	2,844	2,929	3,017
620	100-8011-20-5817 Operating Supplies	8,608	8,866	9,132	9,406	9,688	9,979	10,278	10,587	10,904	11,231	11,568
621	100-8011-20-5818 Safety Supplies	1,044	1,075	1,108	1,141	1,175	1,210	1,247	1,284	1,323	1,362	1,403
622	100-8011-20-5819 Misc. Supplies	1,305	1,344	1,384	1,426	1,469	1,513	1,558	1,605	1,653	1,703	1,754
623	100-8011-20-5822 Fuel, Oil, Lubricant	52	54	55	57	59	60	62	64	66	68	70
624	100-8012-20-5810 Books & Subscriptions	175	180	186	191	197	203	209	215	222	228	235
625	100-8012-20-5811 Clothing	355	366	377	388	400	412	424	437	450	463	477
626	100-8012-20-5812 Food	355	366	377	388	400	412	424	437	450	463	477
627	100-8012-20-5813 Laboratory Supplies	7,634	7,863	8,099	8,342	8,592	8,850	9,115	9,389	9,671	9,961	10,259
628	100-8012-20-5816 Office Supplies	764	787	811	835	860	886	912	940	968	997	1,027
629	100-8012-20-5817 Operating Supplies	2,928	3,016	3,106	3,200	3,295	3,394	3,496	3,601	3,709	3,820	3,935
630	100-8012-20-5818 Safety Supplies	355	366	377	388	400	412	424	437	450	463	477
631	100-8012-20-5819 Misc. Supplies	444	457	471	485	500	515	530	546	562	579	597

West County Wastewater

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
632 100-8012-20-5822	Fuel, Oil, Lubricant	18	19	19	20	20	21	21	22	23	23	24
633 100-10-1010-53-61-611-6125	Software >\$5K	100	103	106	109	113	116	119	123	127	130	134
634 100-10-1010-53-61-611-6133	Furniture & Fixtures	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439
635 100-10-1010-53-61-611-6134	Computers	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
636 100-10-1010-53-61-611-6135	Software not capitalized	200	206	212	219	225	232	239	246	253	261	269
637 100-11-1011-53-61-611-6124	Computers	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
638 100-11-1011-53-61-611-6125	Software	3,500	3,605	3,713	3,825	3,939	4,057	4,179	4,305	4,434	4,567	4,704
639 100-11-1011-53-61-611-6133	Furniture & fixtures	245,000	252,350	259,921	267,718	275,750	284,022	292,543	301,319	310,359	319,669	329,260
640 100-11-1011-53-61-611-6134	Computers	16,154	16,639	17,138	17,652	18,181	18,727	19,289	19,867	20,463	21,077	21,710
641 100-11-1011-53-61-611-6135	Software	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
642 100-11-1012-53-61-611-6133	Furniture & Fixtures	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
643 100-11-1012-53-61-611-6134	Computers	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
644 100-20-2010-53-61-611-6133	Furniture & Fixtures	3,150	3,245	3,342	3,442	3,545	3,652	3,761	3,874	3,990	4,110	4,233
645 100-20-2010-53-61-611-6134	Computers	3,150	3,245	3,342	3,442	3,545	3,652	3,761	3,874	3,990	4,110	4,233
646 100-20-2010-53-61-611-6135	Software	218	225	231	238	245	253	260	268	276	284	293
647 100-20-2012-53-61-611-6134	Computers	3,828	3,943	4,061	4,183	4,308	4,438	4,571	4,708	4,849	4,995	5,145
648 100-20-3010-53-61-611-6121	Machinery & Equipment Cap	298,001	306,941	316,149	325,634	335,403	345,465	355,829	366,504	377,499	388,824	400,488
649 100-20-3010-53-61-611-6131	Machinery & Equipment	33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43,058	44,349
650 100-20-3010-53-61-611-6133	Furniture & fixtures	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
651 100-20-3010-53-61-611-6134	Computers	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
652 100-40-4011-53-61-611-6133	Furniture & Fixtures	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	4,032
653 100-40-4011-53-61-611-6134	Computers	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
654 100-40-4012-53-61-611-6121	Machinery & Equipment Cap	699	720	742	764	787	810	835	860	885	912	939
655 100-40-4013-53-61-611-6121	Machinery & Equipment Cap	12,500	12,875	13,261	13,659	14,069	14,491	14,926	15,373	15,835	16,310	16,799
656 100-8010-20-6122	Vehicles	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439
657 100-20-3010-53-61-611-6122	Vehicles	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	78,286	80,635
Fund 400: Capital Improvement Fund¹												
Personnel Services												
Fixed Operations & Maintenance												
Fund 700: Replacement Fund												
Fixed Operations & Maintenance												
658 700-11-1011-53-61-611-6121	Machinery & Equipment Cap	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382	107,513
659 700-11-1011-53-61-611-6124	Computers - Capital	18,360	18,911	19,478	20,062	20,664	21,284	21,923	22,580	23,258	23,956	24,674
Other Operating Expenses												
660	Temporary Dewatering Operations	2,000,000	2,000,000	2,000,000	-	-	-	-	-	-	-	-
661 0001	Incremental O&M Savings	-	-	-	-	-	(2,000,000)	(2,100,000)	(2,205,000)	(2,315,250)	(2,431,013)	(2,552,563)
662	Total Operating Expenses	\$23,534,378	\$24,568,678	\$25,434,902	\$24,339,649	\$25,284,920	\$24,272,834	\$25,205,637	\$26,180,704	\$27,200,308	\$28,266,856	\$29,382,904
Total Expenses by Category												
663	Personnel Services	\$15,616,846	\$16,477,346	\$17,164,655	\$17,885,197	\$18,640,816	\$19,433,470	\$20,265,236	\$21,138,321	\$22,055,068	\$23,017,967	\$24,029,661
664	Variable Operations & Maintenance	1,042,651	1,073,931	1,106,148	1,139,333	1,173,513	1,208,718	1,244,980	1,282,329	1,320,799	1,360,423	1,401,236
665	Fixed Operations & Maintenance	4,874,881	5,017,401	5,164,099	5,315,119	5,470,591	5,630,646	5,795,420	5,965,054	6,139,691	6,319,479	6,504,571
666	Capital Outlay	2,000,000	2,000,000	2,000,000	-	-	(2,000,000)	(2,100,000)	(2,205,000)	(2,315,250)	(2,431,013)	(2,552,563)
667	Total Expenses	\$23,534,378	\$24,568,678	\$25,434,902	\$24,339,649	\$25,284,920	\$24,272,834	\$25,205,637	\$26,180,704	\$27,200,308	\$28,266,856	\$29,382,904
Expense Execution Factors²												
668	Personnel Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
669	Variable Operations & Maintenance	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
670	Fixed Operations & Maintenance	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
671	Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

West County Wastewater

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Account Code	Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
	Total Expenses at Execution											
672	Personnel Services	\$14,836,004	\$15,653,478	\$16,306,422	\$16,990,937	\$17,708,775	\$18,461,797	\$19,251,974	\$20,081,405	\$20,952,315	\$21,867,068	\$22,828,178
673	Variable Operations & Maintenance	938,386	966,537	995,534	1,025,400	1,056,162	1,087,846	1,120,482	1,154,096	1,188,719	1,224,381	1,261,112
674	Fixed Operations & Maintenance	3,412,417	3,512,181	3,614,869	3,720,583	3,829,414	3,941,452	4,056,794	4,175,538	4,297,783	4,423,635	4,553,200
675	Capital Outlay	2,000,000	2,000,000	2,000,000	-	-	(2,000,000)	(2,100,000)	(2,205,000)	(2,315,250)	(2,431,013)	(2,552,563)
676	Total Expenses at Execution	\$21,186,806	\$22,132,197	\$22,916,825	\$21,736,920	\$22,594,351	\$21,491,095	\$22,329,251	\$23,206,039	\$24,123,567	\$25,084,072	\$26,089,926
	Transfers Out											
677	Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service											
678	C-06-7876-110 Principal	\$ 66,431	\$ 67,693	\$ 68,979	\$ 70,290	\$ 71,625	\$ 72,986	\$ 74,373	\$ 75,786	\$ 77,226	\$ 78,693	\$ 80,188
679	C-06-7876-110 Interest	23,344	22,082	20,796	19,485	18,150	16,789	15,402	13,989	12,549	11,082	9,587
680	C-06-7876-120 Principal	94,417	96,210	98,038	99,901	101,799	103,733	105,704	107,713	109,759	111,845	113,970
681	C-06-7876-120 Interest	43,156	41,362	39,534	37,671	35,773	33,839	31,868	29,860	27,813	25,728	23,603
682	C-06-7876-130 Principal	638,049	650,172	662,525	675,113	687,940	701,011	714,330	727,902	741,732	755,825	770,186
683	C-06-7876-130 Interest	240,599	228,476	216,123	203,535	190,708	177,637	164,318	150,746	136,916	122,823	108,462
684	C-06-8043-110 Principal	994,970	1,004,920	1,014,969	1,025,119	1,035,370	1,045,724	1,056,181	1,066,743	1,077,410	1,088,184	1,099,066
685	C-06-8043-110 Interest	183,377	173,428	163,378	153,229	142,978	132,624	122,167	111,605	100,937	90,163	79,282
686	Energy Project Total	-	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236
687	New Debt Service	746,648	1,280,351	1,280,351	1,731,327	2,253,896	2,493,116	2,493,116	2,493,116	2,493,116	2,493,116	2,493,116
688	Total Debt Service	\$ 3,030,991	\$ 7,103,930	\$ 7,103,930	\$ 7,554,906	\$ 8,077,475	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695
689	Total Cash Outflows	\$24,217,797	\$29,236,127	\$30,020,754	\$29,291,826	\$30,671,826	\$29,807,791	\$30,645,946	\$31,522,734	\$32,440,263	\$33,400,767	\$34,406,622

¹Fund 400 expenses are excluded from the Cash Out Summary. It is assumed that these expenses are included in CIP projects.

⁴Expense execution factors are applied to the budgeted operating expenses. The magnitude of the execution factor is based on the actual expenditure of budgeted expenses in recent years.

West County Wastewater

Schedule 4a - Cash Out Summary

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personnel Services											
1 Director Stipend	\$ 96,313	\$ 99,202	\$ 102,178	\$ 105,244	\$ 108,401	\$ 111,653	\$ 115,003	\$ 118,453	\$ 122,006	\$ 125,667	\$ 129,437
2 Bonus, Awards, Recertification	50,692	52,213	53,779	55,393	57,054	58,766	60,529	62,345	64,215	66,142	68,126
3 Salaried Employees	2,943,994	3,034,970	3,126,019	3,219,800	3,316,393	3,415,885	3,518,362	3,623,913	3,732,630	3,844,609	3,959,947
4 Hourly Rated Employees	4,902,725	5,151,482	5,306,027	5,465,208	5,629,164	5,798,039	5,971,980	6,151,139	6,335,673	6,525,744	6,721,516
5 Holiday Pay	472,090	488,425	503,078	518,170	533,715	549,727	566,219	583,205	600,701	618,722	637,284
6 Bereavement Leave	2,664	2,753	2,835	2,920	3,008	3,098	3,191	3,287	3,386	3,487	3,592
7 Admin/Personal Leave	168,142	173,885	179,102	184,475	190,009	195,709	201,581	207,628	213,857	220,273	226,881
8 Jury Duty	2,664	2,754	2,837	2,922	3,010	3,100	3,193	3,289	3,387	3,489	3,594
9 Terminal Vacation Pay	45,048	46,399	47,791	49,225	50,702	52,223	53,790	55,403	57,065	58,777	60,541
10 Vacation Buy Back	3,408	3,524	3,629	3,738	3,850	3,966	4,085	4,207	4,334	4,464	4,598
11 Shift Differential	28,900	29,767	30,660	31,580	32,527	33,503	34,508	35,543	36,610	37,708	38,839
12 Premium Pay	68,000	69,934	72,032	74,193	76,418	78,711	81,072	83,505	86,010	88,590	91,248
13 Hourly Wages	291,956	300,715	309,736	319,028	328,599	338,457	348,611	359,069	369,841	380,936	392,364
14 Salary Offset	(1,072,015)	(1,104,175)	(1,137,301)	(1,171,420)	(1,206,562)	(1,242,759)	(1,280,042)	(1,318,443)	(1,357,997)	(1,398,736)	(1,440,699)
15 Standby Pay	17,400	17,922	18,460	19,013	19,584	20,171	20,777	21,400	22,042	22,703	23,384
16 Hourly Rate Employees	707,111	728,324	750,174	772,679	795,860	819,735	844,328	869,657	895,747	922,619	950,298
17 Overtime	213,916	220,333	226,943	233,752	240,764	247,987	255,427	263,090	270,982	279,112	287,485
18 Social Security	5,973	6,152	6,398	6,654	6,920	7,197	7,485	7,784	8,096	8,420	8,756
19 Medical Premiums - Retirees	482,232	499,571	519,554	540,337	561,950	584,428	607,805	632,117	657,402	683,698	711,046
20 Medical Premiums - Employees	1,719,416	1,781,485	1,852,744	1,926,854	2,003,928	2,084,085	2,167,449	2,254,147	2,344,313	2,438,085	2,535,608
21 Dental insurance	243,568	252,282	262,373	272,868	283,783	295,134	306,939	319,217	331,985	345,265	359,076
22 Life insurance	30,844	31,971	33,250	34,580	35,963	37,402	38,898	40,454	42,072	43,755	45,505
23 Vision Benefit	11,858	12,288	12,779	13,290	13,822	14,375	14,950	15,548	16,170	16,817	17,489
24 Cash in-lieu	24,000	24,840	25,834	26,867	27,942	29,059	30,222	31,431	32,688	33,995	35,355
25 Benefits Administration	712	733	763	793	825	858	892	928	965	1,004	1,044
26 Retirement Contributions	2,080,084	2,258,773	2,416,887	2,586,069	2,767,094	2,960,791	3,168,046	3,389,809	3,627,096	3,880,993	4,152,662
27 Medicare Contributions	179,700	195,213	208,878	223,499	239,144	255,884	273,796	292,962	313,469	335,412	358,891
28 Retirement Medical Contributions	1,472,456	1,624,525	1,738,242	1,859,919	1,990,113	2,129,421	2,278,481	2,437,974	2,608,633	2,791,237	2,986,623
29 Workers' Compensation Premium	327,552	372,390	387,286	402,777	418,888	435,644	453,070	471,192	490,040	509,642	530,027
30 Workers' Compensation	2,709	3,115	3,240	3,370	3,504	3,645	3,790	3,942	4,100	4,264	4,434
31 Misc. Allowances	484	501	516	531	547	564	581	598	616	635	654
32 Other Employee Benefits	91,887	94,704	97,546	100,472	103,486	106,591	109,788	113,082	116,475	119,969	123,568
33 Misc. Allowance	363	374	385	397	409	421	433	446	460	474	488
Variable Operations & Maintenance											
34 Water	19,521	20,107	20,710	21,331	21,971	22,630	23,309	24,008	24,729	25,470	26,235
35 Gas/Electricity	1,006,710	1,036,911	1,068,019	1,100,059	1,133,061	1,167,053	1,202,064	1,238,126	1,275,270	1,313,528	1,352,934
36 Solid Waste (Trash)	10,616	10,934	11,263	11,600	11,948	12,307	12,676	13,056	13,448	13,851	14,267
37 Sewer	5,804	5,978	6,157	6,342	6,532	6,728	6,930	7,138	7,352	7,573	7,800
Fixed Operations & Maintenance											
38 General Counsel	196,000	201,880	207,936	214,174	220,600	227,218	234,034	241,055	248,287	255,736	263,408
39 Employment Legal Fees	52,000	53,560	55,167	56,822	58,526	60,282	62,091	63,953	65,872	67,848	69,884
40 Banking Services	2,900	2,987	3,077	3,169	3,264	3,362	3,463	3,567	3,674	3,784	3,897
41 Outside Audit	28,500	29,355	30,236	31,143	32,077	33,039	34,030	35,051	36,103	37,186	38,302
42 Engineering & Architectural Services	8,200	8,446	8,699	8,960	9,229	9,506	9,791	10,085	10,388	10,699	11,020
43 Misc. Professional Services	956,352	985,043	1,014,594	1,045,032	1,076,383	1,108,674	1,141,934	1,176,192	1,211,478	1,247,822	1,285,257
44 Software License & Maintenance	179,500	184,885	190,432	196,144	202,029	208,090	214,332	220,762	227,385	234,207	241,233
45 Temporary Agency Staff	161,610	166,458	171,452	176,596	181,893	187,350	192,971	198,760	204,723	210,864	217,190
46 Medical Services	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428	4,560	4,697	4,838
47 Hazardous Materials Handling	154	159	163	168	173	179	184	189	195	201	207
48 Computer & Network Maintenance	252,200	259,766	267,559	275,586	283,853	292,369	301,140	310,174	319,479	329,064	338,936

West County Wastewater

Schedule 4a - Cash Out Summary

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
49 Vehicle Maintenance Services	118,554	122,111	125,774	129,547	133,434	137,437	141,560	145,806	150,181	154,686	159,327
50 Office Equipment Maintenance	12,076	12,438	12,811	13,196	13,592	13,999	14,419	14,852	15,298	15,756	16,229
51 Equipment Maintenance	79,794	82,188	84,653	87,193	89,809	92,503	95,278	98,137	101,081	104,113	107,236
52 Software Licenses & Maintenance	160	165	170	175	180	185	191	197	203	209	215
53 Professional Dues and Fees	80,585	83,003	85,493	88,057	90,699	93,420	96,223	99,109	102,083	105,145	108,300
54 Registration Fees	44,650	45,990	47,369	48,790	50,254	51,762	53,314	54,914	56,561	58,258	60,006
55 Postage	14,400	14,832	15,277	15,735	16,207	16,694	17,194	17,710	18,241	18,789	19,352
56 Delivery Services	1,115	1,148	1,183	1,218	1,255	1,293	1,331	1,371	1,412	1,455	1,498
57 Printing & Binding	28,527	29,383	30,264	31,172	32,107	33,071	34,063	35,085	36,137	37,221	38,338
58 Advertising and Publishing	3,700	3,811	3,925	4,043	4,164	4,289	4,418	4,551	4,687	4,828	4,972
59 Misc. Other Services	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,743	12,095
60 Training Costs other than Registration F	24,620	25,359	26,119	26,903	27,710	28,541	29,398	30,279	31,188	32,124	33,087
61 Insurance Premiums	201,200	207,236	213,453	219,857	226,452	233,246	240,243	247,451	254,874	262,520	270,396
62 Uniform Services	47,903	49,340	50,820	52,345	53,915	55,533	57,199	58,915	60,682	62,503	64,378
63 Cellular Services	51,801	53,355	54,956	56,604	58,302	60,052	61,853	63,709	65,620	67,589	69,616
64 Telephones	31,816	32,770	33,754	34,766	35,809	36,883	37,990	39,130	40,304	41,513	42,758
65 Cable	2,004	2,064	2,126	2,190	2,256	2,323	2,393	2,465	2,539	2,615	2,693
66 Commercial Travel	16,190	16,533	16,869	17,212	17,561	17,917	18,281	18,652	19,031	19,417	19,811
67 Meals	9,728	9,928	10,129	10,335	10,545	10,759	10,977	11,200	11,427	11,659	11,896
68 Per Diem	19,915	20,342	20,754	21,176	21,606	22,044	22,492	22,948	23,414	23,890	24,374
69 Lodging	40,134	40,976	41,808	42,656	43,522	44,406	45,307	46,227	47,165	48,123	49,100
70 Mileage, Parking & Tolls	10,033	10,241	10,449	10,661	10,878	11,098	11,324	11,554	11,788	12,027	12,272
71 Rental/Lease of Equipment	2,800	2,857	2,915	2,974	3,034	3,096	3,159	3,223	3,288	3,355	3,423
72 Rental / Lease of Equipment	36,000	36,731	37,476	38,237	39,013	39,805	40,613	41,438	42,279	43,137	44,013
73 Janitorial Services	21,313	21,746	22,187	22,637	23,097	23,566	24,044	24,532	25,030	25,539	26,057
74 Landscape Services	60,805	62,039	63,299	64,584	65,895	67,232	68,597	69,990	71,411	72,860	74,339
75 Building Maintenance	600	612	625	637	650	663	677	691	705	719	734
76 Building & Structures Maintenance	167,519	170,920	174,389	177,929	181,541	185,227	188,987	192,823	196,738	200,731	204,806
77 Security Services	1,363	1,391	1,419	1,448	1,477	1,507	1,538	1,569	1,601	1,633	1,666
78 City Permit	5,800	5,974	6,153	6,338	6,528	6,724	6,926	7,133	7,347	7,568	7,795
79 County Permit	4,000	4,081	4,204	4,330	4,460	4,593	4,731	4,873	5,019	5,170	5,325
80 State Permit	17,400	17,922	18,460	19,013	19,584	20,171	20,777	21,400	22,042	22,703	23,384
81 Misc. Permit	39,500	40,675	41,895	43,152	44,447	45,780	47,154	48,568	50,025	51,526	53,072
82 Clothing	12,168	12,533	12,909	13,296	13,695	14,106	14,529	14,965	15,414	15,876	16,353
83 Food	13,236	13,633	14,042	14,463	14,897	15,344	15,804	16,279	16,767	17,270	17,788
84 Meeting Supplies	1,100	1,133	1,167	1,202	1,238	1,275	1,313	1,353	1,393	1,435	1,478
85 Office Supplies	33,422	34,425	35,457	36,521	37,617	38,745	39,908	41,105	42,338	43,608	44,916
86 Misc. Supplies	13,615	14,023	14,444	14,877	15,324	15,784	16,257	16,745	17,247	17,764	18,297
87 Books & Subscriptions	4,220	4,347	4,477	4,611	4,750	4,892	5,039	5,190	5,346	5,506	5,671
88 Safety Supplies	31,053	31,985	32,944	33,932	34,950	35,999	37,079	38,191	39,337	40,517	41,733
89 Maintenance Supplies	62,933	64,821	66,766	68,769	70,832	72,957	75,145	77,400	79,722	82,113	84,577
90 Operating Supplies	633,917	652,935	672,523	692,698	713,479	734,884	756,930	779,638	803,027	827,118	851,931
91 Mechanical Related Supplies	68,925	70,993	73,123	75,316	77,576	79,903	82,300	84,769	87,312	89,931	92,629
92 Fuel, Oil, Lubricant	66,441	68,434	70,487	72,602	74,780	77,023	79,334	81,714	84,165	86,690	89,291
93 Fuel, Oil Lubricant	400	412	424	437	450	464	478	492	507	522	538
94 Spare Replacement Parts	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688
95 Laboratory Supplies	44,270	45,598	46,966	48,375	49,826	51,321	52,861	54,447	56,080	57,762	59,495
96 Tools	300	309	318	328	338	348	358	369	380	391	403
97 Software >\$5K	100	103	106	109	113	116	119	123	127	130	134
98 Furniture & Fixtures	271,150	279,285	287,663	296,293	305,182	314,337	323,767	333,480	343,485	353,789	364,403
99 Computers	48,132	49,576	51,063	52,595	54,173	55,798	57,472	59,196	60,972	62,801	64,685
100 Software not capitalized	200	206	212	219	225	232	239	246	253	261	269

West County Wastewater

Schedule 4a - Cash Out Summary

Expense Line Item	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
101 Software	8,718	8,980	9,249	9,526	9,812	10,107	10,410	10,722	11,044	11,375	11,716
102 Machinery & Equipment	33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43,058	44,349
103 Machinery & Equipment Cap	391,200	402,936	415,024	427,475	440,299	453,508	467,113	481,127	495,560	510,427	525,740
104 Vehicles	70,000	72,100	74,263	76,491	78,786	81,149	83,584	86,091	88,674	91,334	94,074
105 Computers - Capital	18,360	18,911	19,478	20,062	20,664	21,284	21,923	22,580	23,258	23,956	24,674
106 Incremental O&M Savings	-	-	-	-	-	(2,000,000)	(2,100,000)	(2,205,000)	(2,315,250)	(2,431,013)	(2,552,563)
107 Temporary Dewatering Operations	2,000,000	2,000,000	2,000,000	-	-	-	-	-	-	-	-
108 Total Operating Expenses	\$ 23,534,378	\$ 24,568,678	\$ 25,434,902	\$ 24,339,649	\$ 25,284,920	\$ 24,272,834	\$ 25,205,637	\$ 26,180,704	\$ 27,200,308	\$ 28,266,856	\$ 29,382,904
Total Expenses by Category											
109 Personnel Services	\$ 15,616,846	\$ 16,477,346	\$ 17,164,655	\$ 17,885,197	\$ 18,640,816	\$ 19,433,470	\$ 20,265,236	\$ 21,138,321	\$ 22,055,068	\$ 23,017,967	\$ 24,029,661
110 Variable Operations & Maintenance	1,042,651	1,073,931	1,106,148	1,139,333	1,173,513	1,208,718	1,244,980	1,282,329	1,320,799	1,360,423	1,401,236
111 Fixed Operations & Maintenance	4,874,881	5,017,401	5,164,099	5,315,119	5,470,591	5,630,646	5,795,420	5,965,054	6,139,691	6,319,479	6,504,571
112 Capital Outlay	2,000,000	2,000,000	2,000,000	-	-	(2,000,000)	(2,100,000)	(2,205,000)	(2,315,250)	(2,431,013)	(2,552,563)
113 Total Expenses	\$ 23,534,378	\$ 24,568,678	\$ 25,434,902	\$ 24,339,649	\$ 25,284,920	\$ 24,272,834	\$ 25,205,637	\$ 26,180,704	\$ 27,200,308	\$ 28,266,856	\$ 29,382,904
Expense Execution Factors¹											
114 Personnel Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
115 Variable Operations & Maintenance	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
116 Fixed Operations & Maintenance	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
117 Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total Expenses at Execution											
118 Personnel Services	\$ 14,836,004	\$ 15,653,478	\$ 16,306,422	\$ 16,990,937	\$ 17,708,775	\$ 18,461,797	\$ 19,251,974	\$ 20,081,405	\$ 20,952,315	\$ 21,867,068	\$ 22,828,178
119 Variable Operations & Maintenance	938,386	966,537	995,534	1,025,400	1,056,162	1,087,846	1,120,482	1,154,096	1,188,719	1,224,381	1,261,112
120 Fixed Operations & Maintenance	3,412,417	3,512,181	3,614,869	3,720,583	3,829,414	3,941,452	4,056,794	4,175,538	4,297,783	4,423,635	4,553,200
121 Capital Outlay	2,000,000	2,000,000	2,000,000	-	-	(2,000,000)	(2,100,000)	(2,205,000)	(2,315,250)	(2,431,013)	(2,552,563)
122 Total Expenses at Execution	\$ 21,186,806	\$ 22,132,197	\$ 22,916,825	\$ 21,736,920	\$ 22,594,351	\$ 21,491,095	\$ 22,329,251	\$ 23,206,039	\$ 24,123,567	\$ 25,084,072	\$ 26,089,926
Debt Service											
123 Existing Debt Service	\$ 2,284,343	\$ 5,823,579	\$ 5,823,579	\$ 5,823,579	\$ 5,823,579	\$ 5,823,579	\$ 5,823,579	\$ 5,823,579	\$ 5,823,579	\$ 5,823,579	\$ 5,823,579
124 New Debt Service	746,648	1,280,351	1,280,351	1,731,327	2,253,896	2,493,116	2,493,116	2,493,116	2,493,116	2,493,116	2,493,116
125 Total Debt Service	\$ 3,030,991	\$ 7,103,930	\$ 7,103,930	\$ 7,554,906	\$ 8,077,475	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695
126 Total Cash Outflows	\$ 24,217,797	\$ 29,236,127	\$ 30,020,754	\$ 29,291,826	\$ 30,671,826	\$ 29,807,791	\$ 30,645,946	\$ 31,522,734	\$ 32,440,263	\$ 33,400,767	\$ 34,406,622

¹Expense execution factors are applied to the budgeted operating expenses. The magnitude of the execution factor is based on the actual expenditure of budgeted expenses in recent years.

West County Wastewater

Schedule 5 - Cost Escalation Factors

Inflation Factor	Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Salaries & Wages	<i>Estimated COLA per Justin 12/9</i>	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Benefits-Medical, Dental, Vision, Life and Worker's Comp Premiums	<i>2018 Rate Study Alternative to Financial Plan</i>	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Retirement	<i>Per Justin, 1.8.21</i>	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Repair & Maintenance		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Fuel, Utilities, Chemicals		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Admin Services		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Secondary Effluent Sales	<i>Per Justin, 12.9.20</i>	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Energy	<i>2018 Rate Study Alternative to Financial Plan</i>	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Chemicals	<i>2018 Rate Study Alternative to Financial Plan</i>	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
CPI	<i>Philadelphia Federal Bank, Long Term Annual Average 2020 - 2029</i>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Contract Services		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Composite O&M		4.9%	3.9%	3.9%	3.9%	4.0%	4.0%	4.0%	4.0%	4.1%	4.1%

Expense Line Item	Inflation Factor	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Director Stipend	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Bonus, Awards, Recertification	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salaried Employees	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Hourly Rated Employees	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Holiday Pay	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Bereavement Leave	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Admin/Personal Leave	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Jury Duty	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Terminal Vacation Pay	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Vacation Buy Back	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Shift Differential	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Premium Pay	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Hourly Wages	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Holiday Premium	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salary Offset	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salary & Benefit in Capital	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Standby Pay	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Hourly Rate Employees	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Overtime	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Social Security	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Medical Premiums - Retirees	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Medical Premiums - Employees	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Dental insurance	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Life insurance	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Vision Benefit	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Cash in-lieu	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

West County Wastewater

Schedule 5 - Cost Escalation Factors

Benefits Administration	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Cash-in-lieu	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Retirement Contributions	Retirement	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Medicare Contributions	Retirement	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Retirement Medical Contributions	Retirement	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Pension Expense - GASB 68	Retirement	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
OPEB Adjustment	Retirement	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Workers' Compensation Premium	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Workers' Compensation	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Unemployment Payments	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Allowances	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other Employee Benefits	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Safety PPE Allowance	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Allowance	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Tuition Reimbursement	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Safety PPE Allowance	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Expense	Salaries & Wages	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
General Counsel	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Employment Legal Fees	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Legal Expenses	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Banking Services	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Outside Audit	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Engineering & Architectural Services	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Legal Fees	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Software License and Maintenance	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Professional Services	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Software License & Maintenance	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Temporary Agency Staff	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Medical Services	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Hazardous Materials Handling	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Computer & Network Maintenance	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Vehicle Maintenance Services	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Office Equipment Maintenance	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment Maintenance	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Software Licenses & Maintenance	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Professional Services	Contract Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Professional Dues and Fees	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Registration Fees	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Postage	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Delivery Services	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Printing & Binding	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Advertising and Publishing	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Other Services	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Training Costs other than Registration Fees	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

West County Wastewater

Schedule 5 - Cost Escalation Factors

Advertising & Publishing	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Insurance Premiums	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Professional Dues & Fees	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Uniform Services	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Cellular Services	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Telephones	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Cable	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water	Fuel, Utilities, Chemicals	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Gas/Electricity	Fuel, Utilities, Chemicals	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Solid Waste (Trash)	Fuel, Utilities, Chemicals	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sewer	Fuel, Utilities, Chemicals	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Commercial Travel	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Meals	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Per Diem	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Lodging	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Mileage, Parking & Tolls	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Rental/Lease Misc.	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Rental/Lease of Equipment	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Rental / Lease of Equipment	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Janitorial Services	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Landscape Services	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Building Maintenance	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Building & Structures Maintenance	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Security Services	CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
City Permit	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
County Permit	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
State Permit	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Permit	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Books \$ & Subscriptions	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Clothing	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Food	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Meeting Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Office Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Misc. Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Books & Subscriptions	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Safety Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Maintenance Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Operating Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Mechanical Related Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Fuel, Oil, Lubricant	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Fuel, Oil Lubricant	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Spare Replacement Parts	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Laboratory Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Tools	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Software >\$5K	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Furniture & Fixtures	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Computers	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Software not capitalized	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Software	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Machinery & Equipment	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Machinery & Equipment Cap	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Vehicles	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Vision Benefits	Benefits-Medical, Dental, Vision, Life and worker's Comp premiums	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

West County Wastewater**Schedule 5 - Cost Escalation Factors**

Retirement Contribution	Retirement	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Retirement Medical	Retirement	15.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Miscellaneous Permits	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Operating Supplies	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Miscellaneous Property	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Computers - Capital	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Vehicles- Capital	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Machinery & Equipment- Capital	Admin Services	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

West County Wastewater

Schedule 6 - Capital Improvement Plan

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Committed Projects											
1 19CS20x La Paloma	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projects in design											
2 14LS407 Various Lift Stations (BP#3)	1,800,000	-	-	-	-	-	-	-	-	-	-
Projects that have not started											
3 12PS605 Cathodic Protection	100,000	100,000	-	-	-	-	-	-	-	-	-
Individual Gravity Sewer Projects											
4 15CS202 Bid Package #3.2	1,500,000	2,800,000	1,032,386	-	-	-	-	-	-	-	-
5 18CS203 Bid Package #3.3	750,000	1,496,000	750,000	-	-	-	-	-	-	-	-
6 18CS204 Bid Package #3.4	500,000	1,200,000	1,704,000	-	-	-	-	-	-	-	-
7 18CS206 Bid Package #3.6	150,000	500,000	1,043,000	-	-	-	-	-	-	-	-
8 20CS201 State Mandated Additional Pipes - Additional Debt	-	-	-	5,000,000	5,000,000	-	-	-	-	-	-
9 20CS201 State Mandated Additional Pipes - Debt	5,000,000	-	5,000,000	-	-	-	-	-	-	-	-
10 CSR98 Tara Hills Lift Station	-	247,443	1,650,557	-	-	-	-	-	-	-	-
11 CSR99 D'Avila Lift Station	-	53,843	359,157	-	-	-	-	-	-	-	-
12 CSR100 La Honda Lift Station	-	46,152	307,848	-	-	-	-	-	-	-	-
CSR104 Carriage Hills Lift Station											
13 Energy Savings	-	5,000,000	25,000,000	25,000,000	11,000,000	-	-	-	-	-	-
14 Living Levee	-	-	-	-	500,000	500,000	-	-	-	-	-
15 Facilities Improvements	-	2,000,000	5,000,000	-	-	-	-	-	-	-	-
16 Other planning studies	-	500,000	-	500,000	-	-	500,000	500,000	500,000	500,000	500,000
17 Training facility	-	250,000	-	-	-	-	-	-	-	750,000	500,000
18 Environmental center at WPCP	-	-	250,000	-	-	-	-	-	-	750,000	500,000
19 Aeration rehabilitation	-	250,000	-	-	-	-	-	2,000,000	2,000,000	-	-
20 Odor control phase 1	-	250,000	-	-	-	-	-	-	1,000,000	1,500,000	1,500,000
21 RAS rehabilitation	-	250,000	500,000	-	-	-	437,967	-	-	-	-
22 Secondary sedimentation - Cash	-	250,000	-	-	-	-	1,983,693	-	-	-	-
23 Secondary sedimentation - Debt	-	-	-	2,000,000	3,000,000	2,000,000	-	-	-	-	-
24 Lift station SCADA communication	-	250,000	250,000	500,000	-	-	-	-	-	-	-
25 Master plan updates	-	-	1,000,000	-	-	-	-	1,000,000	-	-	500,000
26 Forcemain program - Debt	-	2,000,000	2,000,000	-	-	-	-	-	-	-	-
27 Forcemain program - Additional Debt	-	-	-	1,000,000	1,000,000	2,000,000	-	-	-	-	-
28 Forcemain program - Cash	-	-	-	-	-	-	1,000,000	500,000	500,000	500,000	500,000
29 Unspecified	-	-	-	-	-	5,500,000	6,078,340	6,000,000	6,000,000	6,000,000	6,000,000
30 Total CIP Budget (in current dollars)	\$ 11,800,000	\$ 17,464,689	\$ 45,988,697	\$ 34,000,000	\$ 20,500,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
31 Cumulative Projected Cost Escalation ¹	3.0%	6.1%	9.3%	12.6%	15.9%	19.4%	23.0%	26.7%	30.5%	34.4%	38.4%
32 Resulting CIP Funding Level	\$ 12,154,000	\$ 18,223,789	\$ 47,934,916	\$ 35,129,579	\$ 22,013,104	\$ 11,940,523	\$ 12,298,739	\$ 12,667,701	\$ 13,047,732	\$ 13,439,164	\$ 13,842,339
33 Annual CIP Execution Percentage ²	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
34 Final CIP Funding Level	\$ 10,094,000	\$ 15,579,031	\$ 43,347,933	\$ 33,103,663	\$ 19,810,483	\$ 9,552,418	\$ 9,838,991	\$ 10,134,161	\$ 10,438,185	\$ 10,751,331	\$ 11,073,871

¹ CIP Escalation factors are consistent with the Engineering News Record Construction Cost Index. Escalation Factors are not applied to the Energy Saving Project to keep the project cost inline with borrowing terms provided by NHA Advisors.

² CIP Execution factor is not applied to the Various Lift Stations or Energy Savings Projects.

West County Wastewater

Schedule 7 - Pro Forma

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1 Operating Revenue											
2 Sewer Rate Revenue	\$ 25,923,000	\$ 25,923,000	\$ 27,348,765	\$ 28,852,947	\$ 30,439,859	\$ 32,114,051	\$ 33,077,473	\$ 34,069,797	\$ 35,091,891	\$ 36,144,648	\$ 37,228,987
3 Change in Revenue From Growth	-	-	-	-	-	-	-	-	-	-	-
4 Subtotal	\$ 25,923,000	\$ 25,923,000	\$ 27,348,765	\$ 28,852,947	\$ 30,439,859	\$ 32,114,051	\$ 33,077,473	\$ 34,069,797	\$ 35,091,891	\$ 36,144,648	\$ 37,228,987
5 Weighted Average Rate Increase	0.00%	5.50%	5.50%	5.50%	5.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
6 Additional Rate Revenue From Rate Increase	-	1,425,765	1,504,182	1,586,912	1,674,192	963,422	992,324	1,022,094	1,052,757	1,084,339	1,116,870
7 Total Rate Revenue	\$ 25,923,000	\$ 27,348,765	\$ 28,852,947	\$ 30,439,859	\$ 32,114,051	\$ 33,077,473	\$ 34,069,797	\$ 35,091,891	\$ 36,144,648	\$ 37,228,987	\$ 38,345,857
8 Plus: Other Operating Revenue	1,116,122	1,131,242	1,146,816	1,162,856	1,089,295	1,106,313	1,123,841	1,141,895	1,160,491	1,179,645	1,199,373
9 Equals: Total Operating Revenue	\$ 27,039,122	\$ 28,480,007	\$ 29,999,763	\$ 31,602,716	\$ 33,203,347	\$ 34,183,786	\$ 35,193,639	\$ 36,233,786	\$ 37,305,139	\$ 38,408,632	\$ 39,545,230
10 Less: Operating Expenses											
11 Personnel Services	\$ (14,836,004)	\$ (15,653,478)	\$ (16,306,422)	\$ (16,990,937)	\$ (17,708,775)	\$ (18,461,797)	\$ (19,251,974)	\$ (20,081,405)	\$ (20,952,315)	\$ (21,867,068)	\$ (22,828,178)
12 Variable Operations & Maintenance Costs	(938,386)	(966,537)	(995,534)	(1,025,400)	(1,056,162)	(1,087,846)	(1,120,482)	(1,154,096)	(1,188,719)	(1,224,381)	(1,261,112)
13 Operations & Maintenance Costs	(3,412,417)	(3,512,181)	(3,614,869)	(3,720,583)	(3,829,414)	(3,941,452)	(4,056,794)	(4,175,538)	(4,297,783)	(4,423,635)	(4,553,200)
14 Equals: Net Operating Income	\$ 7,852,316	\$ 8,347,810	\$ 9,082,938	\$ 9,865,795	\$ 10,608,996	\$ 10,692,691	\$ 10,764,388	\$ 10,822,747	\$ 10,866,321	\$ 10,893,548	\$ 10,902,740
15 Plus: Non-Operating Income/(Expense)											
16 Non-Operating Revenue	\$ 1,638,699	\$ 1,671,363	\$ 1,704,680	\$ 1,738,664	\$ 1,773,327	\$ 1,808,684	\$ 1,844,747	\$ 1,881,532	\$ 1,919,053	\$ 1,957,324	\$ 1,996,360
17 Interest Income	191,485	268,478	432,602	455,079	471,223	558,314	548,015	510,958	472,128	431,272	388,112
18 Transfers In	644,709	-	-	-	-	-	-	-	-	-	-
19 Equals: Net Income	\$ 10,327,209	\$ 10,287,651	\$ 11,220,220	\$ 12,059,538	\$ 12,853,546	\$ 13,059,688	\$ 13,157,151	\$ 13,215,238	\$ 13,257,503	\$ 13,282,144	\$ 13,287,213
20 Less: Revenues Excluded From Coverage Test											
21 Transfers In	\$ (644,709)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Equals: Net Income Available For Debt Service	\$ 9,682,500	\$ 10,287,651	\$ 11,220,220	\$ 12,059,538	\$ 12,853,546	\$ 13,059,688	\$ 13,157,151	\$ 13,215,238	\$ 13,257,503	\$ 13,282,144	\$ 13,287,213
23 Senior Lien Debt Service Coverage Test											
24 Net Income Available for Senior-Lien Debt Service	\$ 9,682,500	\$ 10,287,651	\$ 11,220,220	\$ 12,059,538	\$ 12,853,546	\$ 13,059,688	\$ 13,157,151	\$ 13,215,238	\$ 13,257,503	\$ 13,282,144	\$ 13,287,213
25 Existing Senior-Lien Debt	-	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236	3,539,236
26 Cumulative New Senior Lien Debt Service (calculated)	635,706	1,169,408	1,169,408	1,620,384	2,142,953	2,382,174	2,382,174	2,382,174	2,382,174	2,382,174	2,382,174
27 Total Annual Senior-Lien Debt Service	\$ 635,706	\$ 4,708,644	\$ 4,708,644	\$ 5,159,620	\$ 5,682,189	\$ 5,921,410	\$ 5,921,410	\$ 5,921,410	\$ 5,921,410	\$ 5,921,410	\$ 5,921,410
28 Calculated Senior-Lien Debt Service Coverage	1.50	15.23	2.18	2.38	2.34	2.26	2.21	2.22	2.23	2.24	2.24
29 Subordinate Debt Service Coverage Test											
30 Net Income Available for Subordinate Debt Service	\$ 9,046,794	\$ 5,579,007	\$ 6,511,576	\$ 6,899,918	\$ 7,171,357	\$ 7,138,279	\$ 7,235,741	\$ 7,293,828	\$ 7,336,093	\$ 7,360,734	\$ 7,365,803
31 Existing Subordinate Debt	2,284,343	2,284,343	2,284,343	2,284,343	2,284,343	2,284,343	2,284,343	2,284,343	2,284,343	2,284,343	2,284,343
32 Cumulative New Subordinate Debt Service (calculated)	110,943	110,943	110,943	110,943	110,943	110,943	110,943	110,943	110,943	110,943	110,943
33 Total Annual Subordinate Debt Service	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286	\$ 2,395,286
34 Calculated Subordinate Debt Service Coverage	1.30	3.78	2.33	2.72	2.88	2.99	2.98	3.02	3.05	3.06	3.07
35 Total All-In Debt Service Coverage Test											
36 Net Income Available for Subordinate Debt Service	\$ 9,682,500	\$ 10,287,651	\$ 11,220,220	\$ 12,059,538	\$ 12,853,546	\$ 13,059,688	\$ 13,157,151	\$ 13,215,238	\$ 13,257,503	\$ 13,282,144	\$ 13,287,213
37 Total Senior-Lien Debt Service	635,706	4,708,644	4,708,644	5,159,620	5,682,189	5,921,410	5,921,410	5,921,410	5,921,410	5,921,410	5,921,410
38 Total Subordinate Debt Service	2,395,286	2,395,286	2,395,286	2,395,286	2,395,286	2,395,286	2,395,286	2,395,286	2,395,286	2,395,286	2,395,286
39 Total Annual Debt Service	\$ 3,030,991	\$ 7,103,930	\$ 7,103,930	\$ 7,554,906	\$ 8,077,475	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695
40 Calculated All-In Debt Service Coverage	1.30	3.19	1.45	1.58	1.60	1.59	1.57	1.58	1.59	1.59	1.60

West County Wastewater
Schedule 7 - Pro Forma

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
41 Cash Flow Test											
42 Net Income Available For Debt Service	\$ 9,682,500	\$ 10,287,651	\$ 11,220,220	\$ 12,059,538	\$ 12,853,546	\$ 13,059,688	\$ 13,157,151	\$ 13,215,238	\$ 13,257,503	\$ 13,282,144	\$ 13,287,213
43 Less: Non-Operating Expenditures											
44 Net Interfund Transfers (In - Out)	644,709	-	-	-	-	-	-	-	-	-	-
45 Net Debt Service Payment	(3,030,991)	(7,103,930)	(7,103,930)	(7,554,906)	(8,077,475)	(8,316,695)	(8,316,695)	(8,316,695)	(8,316,695)	(8,316,695)	(8,316,695)
46 Capital Outlay	(2,000,000)	(2,000,000)	(2,000,000)	-	-	2,000,000	2,100,000	2,205,000	2,315,250	2,431,013	2,552,563
47 Net Cash Flow	\$ 5,296,218	\$ 1,183,722	\$ 2,116,290	\$ 4,504,632	\$ 4,776,071	\$ 6,742,993	\$ 6,940,455	\$ 7,103,542	\$ 7,256,058	\$ 7,396,461	\$ 7,523,080
48 Unrestricted Reserve Fund Test											
49 Balance At Beginning Of Fiscal Year	\$ 38,012,343	\$ 39,188,561	\$ 33,188,131	\$ 27,446,668	\$ 31,050,893	\$ 35,363,255	\$ 36,374,797	\$ 33,476,261	\$ 30,445,643	\$ 27,263,515	\$ 23,908,645
50 Cash Flow Surplus/(Deficit)	5,296,218	1,183,722	2,116,290	4,504,632	4,776,071	6,742,993	6,940,455	7,103,542	7,256,058	7,396,461	7,523,080
51 Reserve Fund Balance Used For Cash Flow Deficit	-	-	-	-	-	-	-	-	-	-	-
52 Projects Designated To Be Paid With Cash	(4,120,000)	(7,184,151)	(7,857,754)	(900,407)	(463,710)	(5,731,451)	(9,838,991)	(10,134,161)	(10,438,185)	(10,751,331)	(11,073,871)
53 Balance At End Of Fiscal Year	\$ 39,188,561	\$ 33,188,131	\$ 27,446,668	\$ 31,050,893	\$ 35,363,255	\$ 36,374,797	\$ 33,476,261	\$ 30,445,643	\$ 27,263,515	\$ 23,908,645	\$ 20,357,855
54 Minimum Working Capital Reserve Target	9,234,597	9,406,063	9,741,792	11,902,404	14,220,020	16,705,128	17,333,181	17,988,328	18,671,933	19,385,435	20,130,358
55 Excess/(Deficiency) Of Working Capital To Target	\$ 29,953,964	\$ 23,782,068	\$ 17,704,876	\$ 19,148,490	\$ 21,143,235	\$ 19,669,669	\$ 16,143,081	\$ 12,457,315	\$ 8,591,582	\$ 4,523,210	\$ 227,497

West County Wastewater**Schedule 8 - Capital Project Funding Summary**

Final Capital Projects Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Outside Funding Reserve*	\$ -	5,000,000	25,000,000	25,000,000	11,000,000	-	-	-	-	-	-
Operating Fund	4,120,000	7,184,151	7,857,754	900,407	463,710	5,731,451	9,838,991	10,134,161	10,438,185	10,751,331	11,073,871
Subordinate Debt Proceeds	1,854,000	-	-	-	-	-	-	-	-	-	-
Senior-Lien Debt Proceeds	4,120,000	3,394,880	10,490,179	-	-	-	-	-	-	-	-
Other Debt Proceeds	-	-	-	7,203,256	8,346,773	3,820,967	-	-	-	-	-
Total Projects Paid	\$ 10,094,000	\$ 15,579,031	\$ 43,347,933	\$ 33,103,663	\$ 19,810,483	\$ 9,552,418	\$ 9,838,991	\$ 10,134,161	\$ 10,438,185	\$ 10,751,331	\$ 11,073,871

* Outside Funding Reserve is being used to fund the Energy Savings Project with bond proceeds based on borrowing terms provided by NHA Advisors on October 2, 2020.

West County Wastewater

Schedule 9 - Funding Summary by Fund

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Sewer Connection Fee											
Balance At Begir \$	601,835	\$ 603,340	\$ 604,848	\$ 607,873	\$ 612,432	\$ 618,556	\$ 626,288	\$ 634,116	\$ 642,043	\$ 650,068	\$ 658,194
Annual Revenue	-	-	-	-	-	-	-	-	-	-	-
Less: Annual Exj	-	-	-	-	-	-	-	-	-	-	-
Less: Payment C	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 601,835	\$ 603,340	\$ 604,848	\$ 607,873	\$ 612,432	\$ 618,556	\$ 626,288	\$ 634,116	\$ 642,043	\$ 650,068	\$ 658,194
Less: Restricted	-	-	-	-	-	-	-	-	-	-	-
Total Amount Av	601,835	603,340	604,848	607,873	612,432	618,556	626,288	634,116	642,043	650,068	658,194
Amount Paid For	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 601,835	\$ 603,340	\$ 604,848	\$ 607,873	\$ 612,432	\$ 618,556	\$ 626,288	\$ 634,116	\$ 642,043	\$ 650,068	\$ 658,194
Add Back: Restri	-	-	-	-	-	-	-	-	-	-	-
Plus: Interest Ea	1,505	1,508	3,024	4,559	6,124	7,732	7,829	7,926	8,026	8,126	8,227
Less: Interest All	-	-	-	-	-	-	-	-	-	-	-
Balance At End \$	603,340	\$ 604,848	\$ 607,873	\$ 612,432	\$ 618,556	\$ 626,288	\$ 634,116	\$ 642,043	\$ 650,068	\$ 658,194	\$ 666,422
Outside Funding Reserve											
Balance At Begir \$	-	\$ 66,599,000	\$ 61,599,000	\$ 36,599,000	\$ 11,599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000
Annual Revenue	66,599,000	-	-	-	-	-	-	-	-	-	-
Less: Annual Exj	-	-	-	-	-	-	-	-	-	-	-
Less: Payment C	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 66,599,000	\$ 66,599,000	\$ 61,599,000	\$ 36,599,000	\$ 11,599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000
Less: Restricted	-	-	-	-	-	-	-	-	-	-	-
Total Amount Av	66,599,000	66,599,000	61,599,000	36,599,000	11,599,000	599,000	599,000	599,000	599,000	599,000	599,000
Amount Paid For	-	(5,000,000)	(25,000,000)	(25,000,000)	(11,000,000)	-	-	-	-	-	-
Subtotal	\$ 66,599,000	\$ 61,599,000	\$ 36,599,000	\$ 11,599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000
Add Back: Restri	-	-	-	-	-	-	-	-	-	-	-
Plus: Interest Ea	83,249	160,248	245,495	180,743	60,990	7,488	7,488	7,488	7,488	7,488	7,488
Less: Interest All	(83,249)	(160,248)	(245,495)	(180,743)	(60,990)	(7,488)	(7,488)	(7,488)	(7,488)	(7,488)	(7,488)
Balance At End \$	66,599,000	\$ 61,599,000	\$ 36,599,000	\$ 11,599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000	\$ 599,000

West County Wastewater

Schedule 9 - Funding Summary by Fund

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Operating Fund											
Balance At Begir	\$ 38,012,343	\$ 39,188,561	\$ 33,188,131	\$ 27,446,668	\$ 31,050,893	\$ 35,363,255	\$ 36,374,797	\$ 33,476,261	\$ 30,445,643	\$ 27,263,515	\$ 23,908,645
Net Cash Flow	5,296,218	1,183,722	2,116,290	4,504,632	4,776,071	6,742,993	6,940,455	7,103,542	7,256,058	7,396,461	7,523,080
Less: Cash-Func	-	-	-	-	-	-	-	-	-	-	-
Less: Payment C	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 43,308,561	\$ 40,372,282	\$ 35,304,422	\$ 31,951,300	\$ 35,826,964	\$ 42,106,248	\$ 43,315,252	\$ 40,579,804	\$ 37,701,701	\$ 34,659,976	\$ 31,431,726
Less: Restricted	(9,234,597)	(9,406,063)	(9,741,792)	(11,902,404)	(14,220,020)	(16,705,128)	(17,333,181)	(17,988,328)	(18,671,933)	(19,385,435)	(20,130,358)
Total Amount Av	34,073,964	30,966,219	25,562,629	20,048,897	21,606,945	25,401,120	25,982,072	22,591,475	19,029,767	15,274,541	11,301,368
Amount Paid For	(4,120,000)	(7,184,151)	(7,857,754)	(900,407)	(463,710)	(5,731,451)	(9,838,991)	(10,134,161)	(10,438,185)	(10,751,331)	(11,073,871)
Subtotal	\$ 29,953,964	\$ 23,782,068	\$ 17,704,876	\$ 19,148,490	\$ 21,143,235	\$ 19,669,669	\$ 16,143,081	\$ 12,457,315	\$ 8,591,582	\$ 4,523,210	\$ 227,497
Add Back: Restri	9,234,597	9,406,063	9,741,792	11,902,404	14,220,020	16,705,128	17,333,181	17,988,328	18,671,933	19,385,435	20,130,358
Plus: Interest Ea	96,501	90,471	151,587	219,366	332,071	448,363	436,569	399,512	360,682	319,826	276,666
Less: Interest All	(96,501)	(90,471)	(151,587)	(219,366)	(332,071)	(448,363)	(436,569)	(399,512)	(360,682)	(319,826)	(276,666)
Balance At End	\$ 39,188,561	\$ 33,188,131	\$ 27,446,668	\$ 31,050,893	\$ 35,363,255	\$ 36,374,797	\$ 33,476,261	\$ 30,445,643	\$ 27,263,515	\$ 23,908,645	\$ 20,357,855
Debt Service Reserve											
Balance At Begir	\$ 2,284,343	\$ 7,103,930	\$ 7,103,930	\$ 7,103,930	\$ 7,554,906	\$ 8,077,475	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695
Additional Funds	3,539,236	-	-	-	-	-	-	-	-	-	-
Debt Service Re:	\$1,280,351	\$0	\$0	\$450,976	\$522,569	\$239,220	\$0	\$0	\$0	\$0	\$0
Other Additional	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 7,103,930	\$ 7,103,930	\$ 7,103,930	\$ 7,554,906	\$ 8,077,475	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695
Plus: Interest Ea	11,735	17,760	35,520	54,971	78,162	102,464	103,959	103,959	103,959	103,959	103,959
Less: Interest All	(11,735)	(17,760)	(35,520)	(54,971)	(78,162)	(102,464)	(103,959)	(103,959)	(103,959)	(103,959)	(103,959)
Balance At End	\$ 7,103,930	\$ 7,103,930	\$ 7,103,930	\$ 7,554,906	\$ 8,077,475	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695	\$ 8,316,695

West County Wastewater

Schedule 10 - Senior Lien Borrowing Projections

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Term (Years)		20	20	20	30	30	30	30	30	30	30	30
Interest Rate		4.00%	4.00%	4.00%	3.00%	3.00%	4.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Sources of Funds												
Par Amount		\$15,892,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Funds												
Proceeds		\$18,005,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost of Issuance	-20.05% of Par	(3,186,474)	-	-	-	-	-	-	-	-	-	-
Underwriter's Discount	(6) per \$1,000	(95,356)	-	-	-	-	-	-	-	-	-	-
Bond Insurance	0 times total Debt Service	-	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	0 Years Interest	-	-	-	-	-	-	-	-	-	-	-
Debt Service Surety	0.00% of Debt Service	-	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve	1 Year(s) of Debt Service	1,169,408	-	-	-	-	-	-	-	-	-	-
Other Costs		-	-	-	-	-	-	-	-	-	-	-
Total Uses		\$15,892,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 Year Interest		635,706	-	-	-	-	-	-	-	-	-	-
Annual Debt Service		\$ 1,169,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service		23,388,162	-	-	-	-	-	-	-	-	-	-
Cumulative New Annual Senior Lien Debt Service¹		\$ 635,706	\$ 1,169,408	\$ 1,169,408	\$ 1,169,408	\$ 1,169,408	\$ 1,169,408	\$ 1,169,408	\$ 1,169,408	\$ 1,169,408	\$ 1,169,408	\$ 1,169,408

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

West County Wastewater

Schedule 11 - Subordinate Borrowing Projections

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Term (Years)	20	20	20	20	20	20	20	20	20	20	20
Interest Rate	1.00%	1.00%	1.90%	1.90%	1.90%	2.00%	2.00%	2.00%	3.00%	3.00%	4.00%
Sources of Funds											
Par Amount	\$ 2,002,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Funds											
Proceeds	\$ 1,854,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost of Issuance	0.00% of Par	-	-	-	-	-	-	-	-	-	-
Loan Repayment Res.	0.00% of Capital Cost	-	-	-	-	-	-	-	-	-	-
Loan Service Fee	2.00% of Capital Cost	37,080	-	-	-	-	-	-	-	-	-
Capitalized Interest	0 Years Interest	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve	1 Year(s) of Debt Service	110,943	-	-	-	-	-	-	-	-	-
Other Costs		-	-	-	-	-	-	-	-	-	-
Total Uses	\$ 2,002,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 Year Interest	20,020	-	-	-	-	-	-	-	-	-	-
Annual Debt Service	\$ 110,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service	2,218,854	-	-	-	-	-	-	-	-	-	-
Cumulative New Annual Subordinate Debt Service	\$ 110,943	\$ 110,943	\$ 110,943	\$ 110,943	\$ 110,943	\$ 110,943	\$ 110,943	\$ 110,943	\$ 110,943	\$ 110,943	\$ 110,943