AGENDA
President and Board of Trustees
Village of Arlington Heights
Committee-of-the-Whole
Community Room
33 S. Arlington Heights Road, Arlington Heights, IL 60005
October 14, 2019
7:30 PM

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

IIIROLL CALL OF MEMBERS

IV.NEW BUSINESS

A. Five-Year Water and Sewer Rate Adjustment

V. OTHER BUSINESS

VI.ADJOURNMENT

Any member of the public wishing to speak will be given the opportunity to do so. If the item is on the Agenda, that opportunity will be while that Agenda item is being discussed. Any member of the public wishing to speak on an item not on the Agenda will be given the opportunity during the Other Business portion of the meeting. Please limit comments to three minutes.

Persons with disabilities requiring auxiliary aids or services, such as an American Sign Language interpreter or written materials in accessible formats, should contact David Robb, Disability Services Coordinator, at 33 S. Arlington Heights Road, Arlington Heights, Illinois 60005, (847)368-5793 (Voice), (847)368-5980 (Fax) or drobb@vah.com.

Committee-of-the-Whole
10/14/2019

Item: Five-Year Water and Sewer Rate Adjustment

Department: Public Works

In September of 2014, the Village Board established a five-year plan with annual increases of 5–19–5–5–5 percent for the five years, ending December 31, 2019. At that time, Staff presented two critical areas of our potable water system that needed attention over the five-year program. The first identified need was to increase funding for watermain replacement. The second need was repair and repainting of the Village's 11 water storage tanks.

Since the implementation of the present five-year rate plan, the following work has been completed:

1. Watermain replacement funding increased from $500,000 in 2015, to $2.5M in 2019.
2. Water Tanks were repaired and repainted at Station 17E (1) $372,000, Station 16E $600,000, and 16W (2) $1.8M , and the Thomas Tank $1M.

Unfortunately, due to decreased demand, revenue has not kept up as planned, and the Village has not yet reached the proposed goal of system upgrades and replacing 1% of the installed watermain yearly.

To cover the cost of the significant increase in the Village's investment in its water and sewer infrastructure as proposed by the Public Works Department, four water and sewer rate alternatives have been developed for the Board's consideration. Revenue projections are based on 2.325 billion gallons of water sold per year, which reflects the lower usage trend that the Village has experienced over the last five years.

Alternative 1: Five year percent increase amounts of 8.5-5-5-5-5 + $8.5 million bond issue **-** Alternative 1 would allow the Village to attain the required 1% water main replacement level in 2020. It would also provide sufficient funding to maintain a working cash balance of over 20% per year.

Alternative 2: 5% per year over 5 years + $8.5 million bond issue - Alternative 2 would allow the Village to attain the required 1% water main replacement level in 2020. However, it would only provide sufficient funding to maintain a working cash balance of about 10% per year.

Alternative 3: 3% per year over 5 years + $8.5 million bond issue - Alternative 3 would not allow the Village to attain the required 1% water main replacement level in 2020 and the working cash balance would be negative by 2023.

Alternative 4: Five year percent increase amounts of 16-5-5-5-5 with no bond issue - Alternative 4 would allow the Village to attain the required 1% water main replacement level in 2020. However, it would not provide sufficient funding to maintain a working cash balance of nearly 20% per year until 2024.

RECOMMENDATION

Due to the advanced age of the Village's water and sanitary sewer systems, the high number of annual water main breaks, and the need to significantly increase the annual water and sewer infrastructure improvements, Staff recommends Alternative 1. This alternative presents the most sustainable long-term plan to fund the recommended improvements.

ATTACHMENTS:

Description	**Type**
Staff Memo	Memorandum

Village of Arlington Heights
Public Works and Finance Departments

Memorandum

To: Randy Recklaus, Village Manager

From: Scott T. Shirley, Director of Public Works
Thomas F. Kuehne, Finance Director/Treasurer

Date: October 4, 2019

Subject: Proposed Five-Year Water and Sewer Rate Adjustment

OVERVIEW

The Village of Arlington Heights owns and operates its Water Storage, Distribution, and Sanitary and Combined Sewer Collection Systems. The Village receives treated water from Lake Michigan through the Northwest Water Commission (NWC) transmission lines. The Village receives, monitors, and redistributes the Lake water into the water distribution system through our pumping stations. The Water System is comprised of emergency water wells, potable water booster pumps, water storage tanks, water mains, hydrants, meters and the Supervisory Control and Data Acquisition (SCADA) system.

The sanitary sewer system is comprised of both combined sewer mains and sanitary-only mains. Combined sewers handle residential and commercial waste as well as storm water, while sanitary-only systems handle only residential and commercial waste. The sanitary system is comprised of sewer lift stations and sewer mains with their associated structures. The SCADA system also monitors the operation of all sanitary sewer lift stations.

BACKGROUND

In August of 2014, staff presented a report to then Interim - Village Manager, Diana Mikula, presenting alternatives for a five-year Water/Sewer Rate Plan. In September of 2014, the Village Board established a five-year plan with annual increases of 5–19–5–5–5 percent for the five years, ending December 31, 2019. At that time, staff presented two critical areas of our potable water system that needed attention over the 5-year program. The first identified need was to increase funding for watermain replacement. The second need was repair and repainting of the Village's 11 water storage tanks.

Since the implementation of the present five-year rate plan, the following work has been completed:

1. Watermain replacement funding increased from $500,000 in 2015, to $2.5M in 2019.
2. Water Tanks were repaired and repainted at Station 17E (1) $372,000, Station 16E $600,000, and 16W $1.8M (2), and the Thomas Tank $1M.

Unfortunately, due to decreased demand and water conservation efforts by community members, revenue has not kept up as planned, and the Village has not yet reached the proposed goal of system upgrades and replacing 1% of the installed watermain yearly.

POTABLE WATER SYSTEM

Water Mains - The Village has 260 miles of water main and approximately 32 million gallons of available water storage. The Water System's average age for water mains is 65 years. The design life expectancy of a water main is 100 years. Based on the expected design life of our mains, our goal is to eventually lower the average age to 50 years. The Village currently replaces less than two miles per year at an estimated annual cost of about $2.5M. At this rate, the Village will not replace the existing water main system before the end of its useful life. The Village had significant expansion during the 1920-1930's and then again in 1950-1970's. As a result, of these concentrated expansions, we are approaching the useful life on a significant portion of the system. Water main breaks are used as an indicator of system condition. According to the American Water Works Association, water utilities should strive for between 25 and 30 water main breaks per 100 miles of water main per year. The table below depicts the past five years of repairs for the Village of Arlington Heights:

	2014	2015	2016	2017	2018
Number of Water Main Breaks	228	158	275	242	244
Number of Water Main Breaks per 100 miles of main	87	60	105	93	93

Over the last 5 years, the Village is averaging 88 breaks per 100 miles of water main. In an effort to combat the excessive water main breaks, the Village has developed several programs over the years including an aggressive Leak Detection Program, and a Surge Suppressor Installation Program. The Village also continues to phase in the installation of variable frequency drives at our booster stations. Although these programs have been successful, they are preventative measures only and aid in extending the life of our watermains, but cannot substitute needed replacements.

At this point, Staff still believes that the Village should increase its funding to allow for replacement of at least 1% of our system per year. This would require an increase in annual water main replacement cost from the current average of about $2.5M per year to an estimated annual program cost of $4.5M.

Water Tank Storage - The Village's 32 million gallons of water storage is contained in a series of elevated and ground tanks. The water tanks are constructed of painted steel. Coatings for steel tanks typically last 20 to 25 years depending on completed yearly maintenance. The major expense for re-coating tanks is when work-site containment is necessary when removal of an exterior coating is required. The cost to repaint a water storage tank depends upon the size and construction type and can range anywhere from $300,000 to $1.5M. Elevated storage tanks store the majority of water in a sphere elevated in the air while standpipes are cylindrical in shape and provide the same amount of storage throughout the height of the structure.

SCADA System - The SCADA system is the computer hardware and software platform that monitors and controls all of the Village's critical water, sewer and storm water facilities throughout the Village. The hardware portion of the system is comprised of Programmable Logic Controllers or PLC's. The PLC's were last upgraded in 2003 and are expected to last 15 to 20 years. The Village initiated a phased replacement program beginning in February 2019. The estimated costs will be $60,000/year with the program expected to last 10 years.

Deep Wells - The Village maintains six deep wells in case of emergency. These wells are pumped monthly into the storm sewer system and are tested regularly for water quality. The Village has excellent water storage capacity, but with one main connection to NWC, the Village remains susceptible to catastrophic loss if a break occurs. The emergency wells provide the Village with needed additional capacity in case of such a catastrophic loss of service. At this present time, all of our wells have been recently rehabilitated.

Water Meters - The Water System accounts for water usage, through the use of residential, commercial, and industrial meters. The meters measure the water flowing through a service line, and are used for billing purposes. Residential meters consist of a meter and radio. The meters typically last about 20-25 years before accuracy is reduced below a reasonable level. The radios are used to send the data to our water meter readers as they drive down the street once every other month. The radio unit's batteries last roughly 15 to 20 years until the unit has to be replaced.

The Water Services Unit of Public Works currently contracts the testing of about 200 residential water meters per year as an annual check on meter accuracy. The Village has about 20K residential water meters, 19K of which were installed between 2004 and 2006. The other 1K were installed after 2009. The Water Services Unit presently replaces about 200 residential meters per year at the cost of about $200 per meter and radio. The Water Services Unit also contracts the testing of about 450 commercial water meters each year ranging in size from ¾" to 10". These meters are generally tested every 3 years with the exception of ¾" through 2". The larger meters (3"-10") are tested and rebuilt when the test results are outside industry standards. Occasionally the water meters need replacement due to obsolescence. Generally, the replacement of larger meters is no more than 20 per year. The current budget for testing and repairs of water meters is about $130K per year.

SANITARY / COMBINED SEWER SYSTEM

The Village owns and maintains approximately 254 miles of sanitary sewer and 212 miles of storm sewer. The sanitary sewer system is comprised of combined sanitary and storm sewer mains and sanitary-only mains.

The Sewer Unit of Public Works currently lines the sewers utilizing a process called "Cured in Place Plastic Lining" or CIPP. The current budget allows for about $350K for CIPP, which generally lines about 1.3 miles per year. Another method of non-invasive rehabilitation is called "Manhole Rehabilitation". This process cleans, rebuilds, coats with mortar and overcoats with epoxy the manholes that are in need of repair due to excessive wear. These manholes generally leak ground water into the sanitary sewer system thereby taking up valuable flow capacity needlessly. The budget for this is currently $50,000 and generally rehabilitates 25 to 30 manholes per year. Public Works maintains about 6200 sanitary and combined sewer manholes throughout our sanitary collection systems.

The Village also maintains 13 sewer lift stations. These lift stations handle either storm or sanitary waste and are typically comprised of a Motor Control Cabinet, submersible pumps and a holding tank. The pumps and equipment work in a harsh environment, and can be expected to last between 15 and 20 years, prior to either rehabilitation or replacement.

REGULATORY CHANGES

The Illinois Department of Natural Resources (IDNR) – The IDNR has recently implemented changes to the Lake Michigan Water Allocation program, which is a federally mandated program that regulates lake water use. The most significant change is how the

Unaccounted for Flow (UAF) is calculated. Unaccounted for Flows are allowable water losses that reduce our reportable water loss due to age, size and material of our water main. Proposed rules eliminate these factors leading to stricter requirements. The new rule requires reportable water loss to be no greater than 10 % without any allowable water loss factors. During 2018, the difference between water pumped and water sold for the Village was 18%.

For purposes of the IDNR reporting requirements, the Maximal Unavoidable Leakage (MUL) of our system is presently 12.8%. The IDNR is regulating this trend down through its MUL rating. Any system with a MUL above 8% will be required to submit a plan on how to reduce the total loss to no more than 8% in the future. Although "tightening" the system is a good practice, this regulation creates a mandatory expense.

In preparation for these stricter standards, staff hired a consulting firm to perform a water loss audit. This report identified several water loss control recommendations. The recommendations areas are:

1. Continue to increase funding for watermain replacement
2. Increase the leak detection program from 1/3 annually to 100%.
3. Perform a "right sizing" analysis of our water meters to insure we are capturing as much flow as possible.
4. Investigate new metering technology and the replacement of water meters in residential properties

FUTURE NEEDS

Watermain – At the end of 2019, we will have increased our watermain installation budget by 400% since 2014. Unfortunately, this puts us on track to replace about 0.5% of the 260-mile system annually. Our stated goal is to replace 1% of our system annually, which will require funding of approximately $4.5M per year.

Water Tanks – We are working on repairing and repainting all our water tanks, and have four of eleven complete. Over the next five years, we propose completing this work on an additional four tanks.

Water Meters – All residential water meters were replaced over a three-year period from 2002-2005. These meters are beginning to reach the end of their useful life. More importantly, our largest commercial water meters water meters are in need of retrofitting or replacement. Based on our recently completed water-loss audit, our consultant is recommending a "right sizing" analysis of our current meter inventory. This analysis will likely result in a recommendation to replace many of our residential meters.

Leak Detection – Our consultant is also recommending that we leak detect our entire watermain system annually. At the present time, we are only leak detecting 1/3 of our system, each year.

Pumps and SCADA System Upgrades – Over the last three years, we have been upgrading our pumps with variable frequency drives (VFD's). VFD's control the pumps and ramp up or drum down at a controlled rate. This equipment allows pumps to pump any amount of flow from 50% to the pump's rated capacity. Before these upgrades can be put into operation, we need to install pressure-monitoring points at critical locations in the system. Once all the equipment is installed, our system will need new control programming to implement the new system. The purpose of this program is to reduce the number of surge-related watermain

breaks that occur annually.

FUNDING

At our present 2019 Water Sewer Rates, we are funding our Water Tank work, the Pump and SCADA upgrades, and approximately $2.5M annually for Watermain Replacement. We are also able to fund annual leak detection of the entire system. We estimate the following needs over the next five years.

1. Increase watermain replacement funding to reach our goal of replacing 1% of our system each year. This will require an additional $2 million per year.

2. We will not be able to accurately project our full water meter upgrade expenses, until we perform a "right sizing analysis" and analyze new technology for a phased meter replacement program. We will need an additional $300,000 in 2020 to have this work performed contractually and to fund additional meter repair and replacement.

PROPOSED WATER AND SEWER RATE ALTERNATIVES

As outlined above, the average age of the Village's watermains is 65 years old, and the current level of investment to maintain this system is inadequate. One of the results of the aging of our water system is an increase in water main breaks. For the last five years, the Village has averaged 229 water main breaks per year, or 88 breaks per 100 miles of water main. This is over three times the benchmark of 25-30 breaks per 100 miles established by the American Water Works Association.

To cover the cost of the significant increase in the Village's investment in its water and sewer infrastructure as proposed by the Public Works Department, four water and sewer rate alternatives were developed for the Board's consideration. Revenue projections are based on 2.325 billion gallons of water sold per year, which reflects the lower usage trend that the Village has experienced over the last five years. We are presently in the final year of the Village's previous water and sewer rate plan that included increasing rates by 5, 19, 5, 5, and 5% over five years. As noted earlier, due to decreased demand, revenue has not kept up as planned in order to reach the goal of replacing 1% of our water mains each year.

Over the years, the Village has worked to maintain a level debt service levy. Due to tax supported general obligation debt maturing in 2021, in late 2020 the Village will have an opportunity to sell $14 million in bonds without increasing our debt service property tax levy. There will be a variety of capital needs that could be funded with this potential bond issue including water main replacement, public parking lot elevators, building infrastructure improvements, and other capital needs that will be discussed during the 2021-2025 CIP.

As part of the 2019 Five-Year Water & Sewer Rate Analysis, Staff is recommending that the Village allocate $8.5 million of the potential 2020 bond issue toward the water main replacement program. Three of the four rate alternatives shown below include these bond proceeds. Water & Sewer Funds are typically self-sufficient, which would include the fund paying the debt service on the portion of a bond issue allocated to water infrastructure needs. However, due to the advanced average age of our water main system, staff recommends that the fund not pay principal and interest costs, to provide the Village a path to reach the 1% replacement goal sooner than later. Each year that the Village falls behind in this effort, is another year added to the average age of our weakening water main system.

Exhibit A shows the results of the Village's recent Water & Sewer Rate Survey of area communities. As shown in this attachment, the Village's current combined rate of $8.04 per

1,000 gallons is much lower than the current average combined rate for comparable communities of $10.10 per 1,000 gallons. **Exhibit B** provides a summary of the proposed alternative rate increases for an average homeowner. The proposed five-year water and sewer rate alternatives detailed in **Exhibits C1 through C4** are summarized as follows:

Alternative 1: Five year percent increase amounts of 8.5-5-5-5-5 + $8.5 million bond issue **-** Alternative 1 would allow the Village to attain the required 1% water main replacement level in 2020. It would also provide sufficient funding to maintain a working cash balance of over 20% per year.

Alternative 2: 5% per year over 5 years + $8.5 million bond issue - Alternative 2 would allow the Village to attain the required 1% water main replacement level in 2020. However, it would only provide sufficient funding to maintain a working cash balance of about 10% per year.

Alternative 3: 3% per year over 5 years + $8.5 million bond issue - Alternative 3 not would allow the Village to attain the required 1% water main replacement level in 2020, as the working cash balance would be negative by 2023.

Alternative 4: Five year percent increase amounts of 16-5-5-5-5 with no bond issue - Alternative 4 would allow the Village to attain the required 1% water main replacement level in 2020. However, it would not provide sufficient funding to maintain a working cash balance of nearly 20% per year until 2024.

RECOMMENDATION

Due to the advanced age of the Village's water and sanitary sewer systems, the high number of annual water main breaks, and the need to increase significantly the annual water and sewer infrastructure improvements, Staff recommends Alternative 1. This alternative presents the most sustainable long-term plan to fund the recommended improvements. Reaching this level of replacement will not automatically decrease the high incidence of the Village's water main breaks. However, when combined with improved leak detection efforts, installation of VFD's, water meter change-outs, and the installation of surge suppressors, the Village will finally be on a sustainable path to reduce our water loss and the number of water main breaks over time.

It should also be noted that the 2019 Water and Sewer Rate Survey shows the average combined rate for area communities is currently $10.10 per 1,000 gallons. After five years, the Village's combined rate under Alternative 1 would only be slightly above this current average level at $10.60 per 1,000 gallons by 2024. It could also easily be assumed that the other area communities listed in the survey will increase their water and sewer rates further over the next five years.

Please contact us if you have any questions or desire additional information.

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Attachments

C: Cris Papierniak, Assistant Director of Public Works
Jeff Musinski, Utilities Superintendent

Water and Sewer Rate Survey - September 2019

Exhibit A

(with current Village of Arlington Heights rates)

Municipality	Combined Water/Sewer	Water Rate (per 1,000 gallons)	Sewer Rate (per 1,000 gallons)	Service Charges	Storm Sewer Charges	Comments
Rolling Meadows	$15.98	$12.36	$3.62	$2.00/month - water	$4.76 Monthly	No planned increases at this time
Schaumburg	$12.66	$10.49	$2.17	$7.40/month	No	Increases every May
Mt. Prospect	$12.42	$10.33	$2.09	$4.00/month - water $5.00/month - sewer	No	Increase in January 2020 Some of Mount Prosect gets serviced and billed by Illinois American Water
Hoffman Estates	$12.09	$10.57	$1.52	$6.73 monthly	$2.00 Monthly	Storm water fees are between $1.50 and $2.5(based on square footage
Elk Grove*	$12.00			No	No	*Combined rate was given by Elk Grove No planned increases at this time
Park Ridge	$9.62	$8.11	$1.51	$9.68 bi-monthly - water	No	Meter sizes varie -Water is based on 3/4" water meter size No planned increases at this time
Des Plaines	$8.13	$6.91	$1.22	No	$0.76 per 1000 gallons	Converted from rate per 100 cubic feet No increase for sewer planned. Water rates increase yearly because of increases from Chicago
Arlington Heights	$8.04	$6.39	$1.65	$5.20 bi-monthly	$6.25 Monthly	Rates will be looked at in the fall 2019
Wheeling	$7.78	$6.24	$1.54	No	$2.75 Monthly	No planned increases at this time
Buffalo Grove	$6.64	$5.12	$1.52	No	$5.08 Monthly	Looking at increases for water & sewer during budget
Palatine	$5.70	$4.40	$1.30	$2.45/month - wate $2.45/month - sewe	$5.00 Monthly flood control surcharge	Will know in November during the budget process if there will be any increases

Average Combined Rate	Average Water Rate	Average Sewer Rate
$10.10	**$8.25**	**$1.85**

EXHIBIT B

SUMMARY OF RATE INCREASE EFFECTS ON AN AVERAGE HOMEOWNER

(Average usage = 3,000 gallons per person per month; 4 people bi-monthly usage: 24,000 gallons)

		2019	Average Bi-monthly Bill	Average Annual Bill
	Water Rate	6.39	153.36	920.16
	Sewer Rate	1.65	39.60	237.60
	Combined Rate	8.04	192.96	1,157.76

ALTERNATIVE 1 ($8M Bonds)		**2020**	**2021**	**2022**	**2023**	**2024**
	Water Rate	**6.93**	**7.28**	**7.64**	**8.03**	**8.43**
	Sewer Rate	**1.79**	**1.88**	**1.97**	**2.07**	**2.18**
	Combined Rate	**$8.72**	**$9.16**	**$9.62**	**$10.10**	**$10.60**
	Water	166.40	174.72	183.45	192.62	202.25
	Sewer	42.97	45.11	47.37	49.74	52.23
Average Bi-monthly Bill:	Combined	209.36	219.83	230.82	242.36	254.48
	Combined % Increase	**8.50%**	**5.00%**	**5.00%**	**5.00%**	**5.00%**
Average Increase:	Bi-monthly	16.40	10.47	10.99	11.54	12.12
	Annually	98.41	62.81	65.95	69.25	72.71

ALTERNATIVE 2 ($8M Bonds)		**2020**	**2021**	**2022**	**2023**	**2024**
	Water Rate	**6.71**	**7.04**	**7.40**	**7.77**	**8.16**
	Sewer Rate	**1.73**	**1.82**	**1.91**	**2.01**	**2.11**
	Combined Rate	**$8.44**	**$8.86**	**$9.31**	**$9.77**	**$10.26**
	Water	161.03	169.08	177.53	186.41	195.73
	Sewer	41.58	43.66	45.84	48.13	50.54
Average Bi-monthly Bill:	Combined	202.61	212.74	223.38	234.54	246.27
	Combined % Increase	**5.00%**	**5.00%**	**5.00%**	**5.00%**	**5.00%**
Average Increase:	Bi-monthly	9.65	10.13	10.64	11.17	11.73
	Annually	57.89	60.78	63.82	67.01	70.36

ALTERNATIVE 3 ($8M Bonds)		**2020**	**2021**	**2022**	**2023**	**2024**
	Water Rate	**6.58**	**6.78**	**6.98**	**7.19**	**7.41**
	Sewer Rate	**1.70**	**1.75**	**1.80**	**1.86**	**1.91**
	Combined Rate	**$8.28**	**$8.53**	**$8.79**	**$9.05**	**$9.32**
	Water	157.96	162.70	167.58	172.61	177.79
	Sewer	40.79	42.01	43.27	44.57	45.91
Average Bi-monthly Bill:	Combined	198.75	204.71	210.85	217.18	223.69
	Combined % Increase	**3.00%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**
Average Increase:	Bi-monthly	5.79	5.96	6.14	6.33	6.52
	Annually	34.73	35.77	36.85	37.95	39.09

ALTERNATIVE 4 (No Bonds)		**2020**	**2021**	**2022**	**2023**	**2024**
	Water Rate	**7.41**	**7.78**	**8.17**	**8.58**	**9.01**
	Sewer Rate	**1.91**	**2.01**	**2.11**	**2.22**	**2.33**
	Combined Rate	**$9.33**	**$9.79**	**$10.28**	**$10.80**	**$11.34**
	Water	177.90	186.79	196.13	205.94	216.24
	Sewer	45.94	48.23	50.64	53.18	55.84
Average Bi-monthly Bill:	Combined	223.83	235.03	246.78	259.12	272.07
	Combined % Increase	**16.00%**	**5.00%**	**5.00%**	**5.00%**	**5.00%**
Average Increase:	Bi-monthly	30.87	11.19	11.75	12.34	12.96
	Annually	185.24	67.15	70.51	74.03	77.73

WATER & SEWER FUND (505)

Exhibit C1

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ALTERNATIVE 1

ACCOUNT DESCRIPTION	PROJ #	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
REVENUES										
Combined Rate Increase					**105.00%**	**108.50%**	**105.00%**	**105.00%**	**105.00%**	**105.00%**
WATER SALES		13,146,983	13,489,654	14,856,800	15,336,000	**16,119,600**	16,925,600	17,771,900	18,660,500	19,593,500
SEWER CHARGE		3,413,202	3,515,289	3,836,300	3,960,000	**4,162,400**	4,370,500	4,589,000	4,818,500	5,059,400
SERVICE CHARGE		782,205	784,433	780,000	760,000	**780,000**	780,000	780,000	780,000	780,000
OTHER CHARGES & FEES		407,104	409,899	343,200	284,000	**343,200**	343,200	343,200	343,200	343,200
INTEREST INCOME		8,931	22,924	20,000	6,500	**20,000**	20,000	20,000	20,000	20,000
SALES/REIMB./RENTS		104,740	118,586	98,000	87,000	**98,000**	98,000	98,000	98,000	98,000
OTHER		19,090	255,666	20,000	15,000	**20,000**	20,000	20,000	20,000	20,000
G. O. BOND		0	0	0	0	**8,500,000**	0	0	0	0
OPERATING TRANSFER IN		0	233,736	500,000	500,000	**0**	0	0	0	0
NWWC REVENUE		991,244	657,619	0	0	**0**	0	0	0	0
TOTAL REVENUES		18,873,499	19,487,806	20,454,300	20,948,500	**30,043,200**	22,557,300	23,622,100	24,740,200	25,914,100
EXPENDITURES										
OPERATING EXPENDITURES										
Personal Services		6,073,505	6,319,648	6,465,300	6,650,500	**7,014,800**	7,190,200	7,370,000	7,554,300	7,743,200
Contractual Services		2,282,587	2,451,913	2,545,400	2,546,480	**2,655,500**	2,682,100	2,708,900	2,736,000	2,763,400
Northwest Water Commission		3,432,893	3,676,300	3,926,000	3,926,000	**4,024,200**	4,104,700	4,186,800	4,270,500	4,355,900
Commodities		629,411	601,835	753,300	754,500	**759,500**	767,100	774,800	782,500	790,300
Other Charges		1,735,972	1,786,592	1,731,900	1,731,900	**1,783,400**	1,801,200	1,819,200	1,837,400	1,855,800
SUBTOTAL - OPERATING EXPENDITURES		14,154,368	14,836,288	15,421,900	15,609,380	**16,237,400**	16,545,300	16,859,700	17,180,700	17,508,600
BUILDING & LAND										
Public Works Annex Improvements	BL-93-02	10,036	18,374	20,000	20,000	**20,000**	20,000	19,000	19,000	19,000
Roof Maintenance Program	BL-95-06	0	0	0	161,200	**197,800**	600,000	500,000	175,000	0
Overhead Door Replacement	BL-90-04	0	0	0	0	**10,000**	10,000	10,000	10,000	10,000
IRMA Compliance Upgrades	BL-19-02	0	0	39,800	39,800	**16,400**	16,400	16,400	16,400	10,400
SUBTOTAL - BUILDING & LAND		10,036	18,374	59,800	221,000	**244,200**	646,400	545,400	220,400	39,400
EQUIPMENT										
Operational Equipment - Public Works	EQ-94-01	198,907	101,686	219,500	219,532	**127,000**	147,000	108,000	127,000	100,000
Office Equipment	EQ-95-03	2,135	8,304	21,600	21,575	**15,000**	15,000	15,000	15,000	15,000
Emergency Generator Upgrades/Replacement	EQ-99-02	581,178	78,214	879,500	879,500	**10,000**	922,400	0	521,900	0
SCADA Enhancements	EQ-15-25	9,134	12,844	103,600	103,608	**60,000**	61,500	63,300	65,200	30,000
Pumps & Motor Controls Rehab/Replacement	EQ-15-30	3,980	120,011	139,500	139,529	**141,400**	106,000	64,600	94,600	90,000
Asset Based Work Management System	EQ-16-15	46,767	2,079	0	0	**0**	0	0	0	0
SUBTOTAL - EQUIPMENT		842,101	323,138	1,363,700	1,363,744	**353,400**	1,251,900	250,900	823,700	235,000
SEWER										
Sewer Rehab/Replacement Program	SW-90-01	327,035	390,226	400,000	400,000	**425,000**	450,000	475,000	475,000	475,000
Manhole Rehabilitation	**NEW**	0	0	0	0	**0**	0	0	25,000	50,000
SUBTOTAL - SEWER		327,035	390,226	400,000	400,000	**425,000**	450,000	475,000	500,000	525,000
WATER										
Watermain Replacement Program	WA-90-01	1,504,566	1,979,247	3,494,300	3,494,270	**4,500,000**	4,500,000	4,500,000	4,500,000	4,500,000
Automatic Reading System	WA-03-02	0	0	0	0	**400,000**	1,037,300	1,050,000	1,050,000	1,050,000
Water Tank Repainting	WA-11-01	997,569	49,412	1,456,900	1,456,900	**875,000**	1,036,400	525,000	563,000	1,500,000
Deep Well Rehabilitation	WA-11-02	259,090	0	0	0	**0**	0	0	15,000	15,000
SUBTOTAL - WATER		2,761,225	2,028,659	4,951,200	4,951,170	**5,775,000**	6,573,700	6,075,000	6,128,000	7,065,000
TOTAL CAPITAL EXPENDITURES		3,940,397	2,760,397	6,774,700	6,935,914	**6,797,600**	8,922,000	7,346,300	7,672,100	7,864,400
TRANSFER TO HEALTH INSURANCE FUND		0	0	0	0	**0**	0	0	0	0
TRANSFER TO STORM WATER CONTROL FD		0	0	0	0	**500,000**	0	0	0	0
OPERATING CONTINGENCY		0	0	293,800	293,800	**225,000**	0	0	0	0
TOTAL EXPENDITURES		18,094,765	17,596,685	22,490,400	22,839,094	**23,760,000**	25,467,300	24,206,000	24,852,800	25,373,000
BEGINNING WORKING CASH		1,945,189	2,723,923	4,615,044	4,615,044	**2,578,944**	8,862,144	5,952,144	5,368,244	5,255,644
REVENUES OVER (UNDER) EXPENDS.		778,734	1,891,121	(2,036,100)	(1,890,594)	**6,283,200**	(2,910,000)	(583,900)	(112,600)	541,100
ENDING WORKING CASH		2,723,923	4,615,044	2,578,944	2,724,450	**8,862,144**	5,952,144	5,368,244	5,255,644	5,796,744
Working Cash as % of Expenditures		15%	26%	11%		**37%**	23%	22%	21%	23%

WATER & SEWER FUND (505)

Exhibit C2

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ALTERNATIVE 2

ACCOUNT DESCRIPTION	PROJ #	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
REVENUES										
Combined Rate Increase					**105.00%**	**105.00%**	**105.00%**	**105.00%**	**105.00%**	**105.00%**
WATER SALES		13,146,983	13,489,654	14,856,800	15,336,000	**15,599,600**	16,379,600	17,198,600	18,058,500	18,961,400
SEWER CHARGE		3,413,202	3,515,289	3,836,300	3,960,000	**4,028,100**	4,229,500	4,441,000	4,663,100	4,896,300
SERVICE CHARGE		782,205	784,433	780,000	760,000	**780,000**	780,000	780,000	780,000	780,000
OTHER CHARGES & FEES		407,104	409,899	343,200	284,000	**343,200**	343,200	343,200	343,200	343,200
INTEREST INCOME		8,931	22,924	20,000	6,500	**20,000**	20,000	20,000	20,000	20,000
SALES/REIMB./RENTS		104,740	118,586	98,000	87,000	**98,000**	98,000	98,000	98,000	98,000
OTHER		19,090	255,666	20,000	15,000	**20,000**	20,000	20,000	20,000	20,000
G. O. BOND		0	0	0	0	**8,500,000**	0	0	0	0
OPERATING TRANSFER IN		0	233,736	500,000	500,000	**0**	0	0	0	0
NWWC REVENUE		991,244	657,619	0	0	**0**	0	0	0	0
TOTAL REVENUES		18,873,499	19,487,806	20,454,300	20,948,500	**29,388,900**	21,870,300	22,900,800	23,982,800	25,118,900
EXPENDITURES										
OPERATING EXPENDITURES										
Personal Services		6,073,505	6,319,648	6,465,300	6,650,500	**7,014,800**	7,190,200	7,370,000	7,554,300	7,743,200
Contractual Services		2,282,587	2,451,913	2,545,400	2,546,480	**2,655,500**	2,682,100	2,708,900	2,736,000	2,763,400
Northwest Water Commission		3,432,893	3,676,300	3,926,000	3,926,000	**4,024,200**	4,104,700	4,186,800	4,270,500	4,355,900
Commodities		629,411	601,835	753,300	754,500	**759,500**	767,100	774,800	782,500	790,300
Other Charges		1,735,972	1,786,592	1,731,900	1,731,900	**1,783,400**	1,801,200	1,819,200	1,837,400	1,855,800
SUBTOTAL - OPERATING EXPENDITURES		14,154,368	14,836,288	15,421,900	15,609,380	**16,237,400**	16,545,300	16,859,700	17,180,700	17,508,600
BUILDING & LAND										
Public Works Annex Improvements	BL-93-02	10,036	18,374	20,000	20,000	**20,000**	20,000	19,000	19,000	19,000
Roof Maintenance Program	BL-95-06	0	0	0	161,200	**197,800**	600,000	500,000	175,000	0
Overhead Door Replacement	BL-90-04	0	0	0	0	**10,000**	10,000	10,000	10,000	10,000
IRMA Compliance Upgrades	BL-19-02	0	0	39,800	39,800	**16,400**	16,400	16,400	16,400	10,400
SUBTOTAL - BUILDING & LAND		10,036	18,374	59,800	221,000	**244,200**	646,400	545,400	220,400	39,400
EQUIPMENT										
Operational Equipment - Public Works	EQ-94-01	198,907	101,686	219,500	219,532	**127,000**	147,000	108,000	127,000	100,000
Office Equipment	EQ-95-03	2,135	8,304	21,600	21,575	**15,000**	15,000	15,000	15,000	15,000
Emergency Generator Upgrades/Replacement	EQ-99-02	581,178	78,214	879,500	879,500	**10,000**	922,400	0	521,900	0
SCADA Enhancements	EQ-15-25	9,134	12,844	103,600	103,608	**60,000**	61,500	63,300	65,200	30,000
Pumps & Motor Controls Rehab/Replacement	EQ-15-30	3,980	120,011	139,500	139,529	**141,400**	106,000	64,600	94,600	90,000
Asset Based Work Management System	EQ-16-15	46,767	2,079	0	0	**0**	0	0	0	0
SUBTOTAL - EQUIPMENT		842,101	323,138	1,363,700	1,363,744	**353,400**	1,251,900	250,900	823,700	235,000
SEWER										
Sewer Rehab/Replacement Program	SW-90-01	327,035	390,226	400,000	400,000	**425,000**	450,000	475,000	475,000	475,000
Manhole Rehabilitation	**NEW**	0	0	0	0	**0**	0	0	25,000	50,000
SUBTOTAL - SEWER		327,035	390,226	400,000	400,000	**425,000**	450,000	475,000	500,000	525,000
WATER										
Watermain Replacement Program	WA-90-01	1,504,566	1,979,247	3,494,300	3,494,270	**4,500,000**	4,500,000	4,500,000	4,500,000	4,500,000
Automatic Reading System	WA-03-02	0	0	0	0	**400,000**	1,037,300	1,050,000	1,050,000	1,050,000
Water Tank Repainting	WA-11-01	997,569	49,412	1,456,900	1,456,900	**875,000**	1,036,400	525,000	563,000	1,500,000
Deep Well Rehabilitation	WA-11-02	259,090	0	0	0	**0**	0	0	15,000	15,000
SUBTOTAL - WATER		2,761,225	2,028,659	4,951,200	4,951,170	**5,775,000**	6,573,700	6,075,000	6,128,000	7,065,000
TOTAL CAPITAL EXPENDITURES		3,940,397	2,760,397	6,774,700	6,935,914	**6,797,600**	8,922,000	7,346,300	7,672,100	7,864,400
TRANSFER TO HEALTH INSURANCE FUND		0	0	0	0	**0**	0	0	0	0
TRANSFER TO STORM WATER CONTROL FD						**500,000**				
OPERATING CONTINGENCY		0	0	293,800	293,800	**225,000**	0	0	0	0
TOTAL EXPENDITURES		18,094,765	17,596,685	22,490,400	22,839,094	**23,760,000**	25,467,300	24,206,000	24,852,800	25,373,000
BEGINNING WORKING CASH		1,945,189	2,723,923	4,615,044	4,615,044	**2,578,944**	8,207,844	4,610,844	3,305,644	2,435,644
REVENUES OVER (UNDER) EXPENDS.		778,734	1,891,121	(2,036,100)	(1,890,594)	**5,628,900**	(3,597,000)	(1,305,200)	(870,000)	(254,100)
ENDING WORKING CASH		2,723,923	4,615,044	2,578,944	2,724,450	**8,207,844**	4,610,844	3,305,644	2,435,644	2,181,544
Working Cash as % of Expenditures		15%	26%	11%		**35%**	18%	14%	10%	9%

WATER & SEWER FUND (505)

Exhibit C3

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ALTERNATIVE 3

ACCOUNT DESCRIPTION	PROJ #	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
REVENUES										
Combined Rate Increase					**103.00%**	**103.00%**	**103.00%**	**103.00%**	**103.00%**	**103.00%**
WATER SALES		13,146,983	13,489,654	14,856,800	15,336,000	**15,302,500**	15,761,600	16,234,400	16,721,400	17,223,000
SEWER CHARGE		3,413,202	3,515,289	3,836,300	3,960,000	**3,951,400**	4,069,900	4,192,000	4,317,800	4,447,300
SERVICE CHARGE		782,205	784,433	780,000	760,000	**780,000**	780,000	780,000	780,000	780,000
OTHER CHARGES & FEES		407,104	409,899	343,200	284,000	**343,200**	343,200	343,200	343,200	343,200
INTEREST INCOME		8,931	22,924	20,000	6,500	**20,000**	20,000	20,000	20,000	20,000
SALES/REIMB./RENTS		104,740	118,586	98,000	87,000	**98,000**	98,000	98,000	98,000	98,000
OTHER		19,090	255,666	20,000	15,000	**20,000**	20,000	20,000	20,000	20,000
G. O. BOND		0	0	0	0	**8,500,000**	0	0	0	0
OPERATING TRANSFER IN		0	233,736	500,000	500,000	**0**	0	0	0	0
NWWC REVENUE		991,244	657,619	0	0	**0**	0	0	0	0
TOTAL REVENUES		18,873,499	19,487,806	20,454,300	20,948,500	**29,015,100**	21,092,700	21,687,600	22,300,400	22,931,500
EXPENDITURES										
OPERATING EXPENDITURES										
Personal Services		6,073,505	6,319,648	6,465,300	6,650,500	**7,014,800**	7,190,200	7,370,000	7,554,300	7,743,200
Contractual Services		2,282,587	2,451,913	2,545,400	2,546,480	**2,655,500**	2,682,100	2,708,900	2,736,000	2,763,400
Northwest Water Commission		3,432,893	3,676,300	3,926,000	3,926,000	**4,024,200**	4,104,700	4,186,800	4,270,500	4,355,900
Commodities		629,411	601,835	753,300	754,500	**759,500**	767,100	774,800	782,500	790,300
Other Charges		1,735,972	1,786,592	1,731,900	1,731,900	**1,783,400**	1,801,200	1,819,200	1,837,400	1,855,800
SUBTOTAL - OPERATING EXPENDITURES		14,154,368	14,836,288	15,421,900	15,609,380	**16,237,400**	16,545,300	16,859,700	17,180,700	17,508,600
BUILDING & LAND										
Public Works Annex Improvements	BL-93-02	10,036	18,374	20,000	20,000	**20,000**	20,000	19,000	19,000	19,000
Roof Maintenance Program	BL-95-06	0	0	0	161,200	**197,800**	600,000	500,000	175,000	0
Overhead Door Replacement	BL-90-04	0	0	0	0	**10,000**	10,000	10,000	10,000	10,000
IRMA Compliance Upgrades	BL-19-02	0	0	39,800	39,800	**16,400**	16,400	16,400	16,400	10,400
SUBTOTAL - BUILDING & LAND		10,036	18,374	59,800	221,000	**244,200**	646,400	545,400	220,400	39,400
EQUIPMENT										
Operational Equipment - Public Works	EQ-94-01	198,907	101,686	219,500	219,532	**127,000**	147,000	108,000	127,000	100,000
Office Equipment	EQ-95-03	2,135	8,304	21,600	21,575	**15,000**	15,000	15,000	15,000	15,000
Emergency Generator Upgrades/Replacement	EQ-99-02	581,178	78,214	879,500	879,500	**10,000**	922,400	0	521,900	0
SCADA Enhancements	EQ-15-25	9,134	12,844	103,600	103,608	**60,000**	61,500	63,300	65,200	30,000
Pumps & Motor Controls Rehab/Replacement	EQ-15-30	3,980	120,011	139,500	139,529	**141,400**	106,000	64,600	94,600	90,000
Asset Based Work Management System	EQ-16-15	46,767	2,079	0	0	**0**	0	0	0	0
SUBTOTAL - EQUIPMENT		842,101	323,138	1,363,700	1,363,744	**353,400**	1,251,900	250,900	823,700	235,000
SEWER										
Sewer Rehab/Replacement Program	SW-90-01	327,035	390,226	400,000	400,000	**425,000**	450,000	475,000	475,000	475,000
Manhole Rehabilitation	**NEW**	0	0	0	0	**0**	0	0	25,000	50,000
SUBTOTAL - SEWER		327,035	390,226	400,000	400,000	**425,000**	450,000	475,000	500,000	525,000
WATER										
Watermain Replacement Program	WA-90-01	1,504,566	1,979,247	3,494,300	3,494,270	**4,500,000**	4,500,000	4,500,000	4,500,000	4,500,000
Automatic Reading System	WA-03-02	0	0	0	0	**400,000**	1,037,300	1,050,000	1,050,000	1,050,000
Water Tank Repainting	WA-11-01	997,569	49,412	1,456,900	1,456,900	**875,000**	1,036,400	525,000	563,000	1,500,000
Deep Well Rehabilitation	WA-11-02	259,090	0	0	0	**0**	0	0	15,000	15,000
SUBTOTAL - WATER		2,761,225	2,028,659	4,951,200	4,951,170	**5,775,000**	6,573,700	6,075,000	6,128,000	7,065,000
TOTAL CAPITAL EXPENDITURES		3,940,397	2,760,397	6,774,700	6,935,914	**6,797,600**	8,922,000	7,346,300	7,672,100	7,864,400
TRANSFER TO HEALTH INSURANCE FUND		0	0	0	0	**0**	0	0	0	0
TRANSFER TO STORM WATER CONTROL FD						**500,000**				
OPERATING CONTINGENCY		0	0	293,800	293,800	**225,000**	0	0	0	0
TOTAL EXPENDITURES		18,094,765	17,596,685	22,490,400	22,839,094	**23,760,000**	25,467,300	24,206,000	24,852,800	25,373,000
BEGINNING WORKING CASH		1,945,189	2,723,923	4,615,044	4,615,044	**2,578,944**	7,834,044	3,459,444	941,044	(1,611,356)
REVENUES OVER (UNDER) EXPENDS.		778,734	1,891,121	(2,036,100)	(1,890,594)	**5,255,100**	(4,374,600)	(2,518,400)	(2,552,400)	(2,441,500)
ENDING WORKING CASH		2,723,923	4,615,044	2,578,944	2,724,450	**7,834,044**	3,459,444	941,044	(1,611,356)	(4,052,856)
Working Cash as % of Expenditures		15%	26%	11%		**33%**	14%	4%	-6%	-16%

WATER & SEWER FUND (505)

Exhibit C4

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ALTERNATIVE 4

ACCOUNT DESCRIPTION	PROJ #	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
REVENUES										
Combined Rate Increase					**105.00%**	**116.00%**	**105.00%**	**105.00%**	**105.00%**	**105.00%**
WATER SALES		13,146,983	13,489,654	14,856,800	15,336,000	**17,233,900**	18,095,600	19,000,400	19,950,400	20,947,900
SEWER CHARGE		3,413,202	3,515,289	3,836,300	3,960,000	**4,450,100**	4,672,600	4,906,200	5,151,500	5,409,100
SERVICE CHARGE		782,205	784,433	780,000	760,000	**780,000**	780,000	780,000	780,000	780,000
OTHER CHARGES & FEES		407,104	409,899	343,200	284,000	**343,200**	343,200	343,200	343,200	343,200
INTEREST INCOME		8,931	22,924	20,000	6,500	**20,000**	20,000	20,000	20,000	20,000
SALES/REIMB./RENTS		104,740	118,586	98,000	87,000	**98,000**	98,000	98,000	98,000	98,000
OTHER		19,090	255,666	20,000	15,000	**20,000**	20,000	20,000	20,000	20,000
G. O. BOND		0	0	0	0	**0**	0	0	0	0
OPERATING TRANSFER IN		0	233,736	500,000	500,000	**0**	0	0	0	0
NWWC REVENUE		991,244	657,619	0	0	**0**	0	0	0	0
TOTAL REVENUES		18,873,499	19,487,806	20,454,300	20,948,500	**22,945,200**	24,029,400	25,167,800	26,363,100	27,618,200
EXPENDITURES										
OPERATING EXPENDITURES										
Personal Services		6,073,505	6,319,648	6,465,300	6,650,500	**7,014,800**	7,190,200	7,370,000	7,554,300	7,743,200
Contractual Services		2,282,587	2,451,913	2,545,400	2,546,480	**2,655,500**	2,682,100	2,708,900	2,736,000	2,763,400
Northwest Water Commission		3,432,893	3,676,300	3,926,000	3,926,000	**4,024,200**	4,104,700	4,186,800	4,270,500	4,355,900
Commodities		629,411	601,835	753,300	754,500	**759,500**	767,100	774,800	782,500	790,300
Other Charges		1,735,972	1,786,592	1,731,900	1,731,900	**1,783,400**	1,801,200	1,819,200	1,837,400	1,855,800
SUBTOTAL - OPERATING EXPENDITURES		14,154,368	14,836,288	15,421,900	15,609,380	**16,237,400**	16,545,300	16,859,700	17,180,700	17,508,600
BUILDING & LAND										
Public Works Annex Improvements	BL-93-02	10,036	18,374	20,000	20,000	**20,000**	20,000	19,000	19,000	19,000
Roof Maintenance Program	BL-95-06	0	0	0	161,200	**197,800**	600,000	500,000	175,000	0
Overhead Door Replacement	BL-90-04	0	0	0	0	**10,000**	10,000	10,000	10,000	10,000
IRMA Compliance Upgrades	BL-19-02	0	0	39,800	39,800	**16,400**	16,400	16,400	16,400	10,400
SUBTOTAL - BUILDING & LAND		10,036	18,374	59,800	221,000	**244,200**	646,400	545,400	220,400	39,400
EQUIPMENT										
Operational Equipment - Public Works	EQ-94-01	198,907	101,686	219,500	219,532	**127,000**	147,000	108,000	127,000	100,000
Office Equipment	EQ-95-03	2,135	8,304	21,600	21,575	**15,000**	15,000	15,000	15,000	15,000
Emergency Generator Upgrades/Replacement	EQ-99-02	581,178	78,214	879,500	879,500	**10,000**	922,400	0	521,900	0
SCADA Enhancements	EQ-15-25	9,134	12,844	103,600	103,608	**60,000**	61,500	63,300	65,200	30,000
Pumps & Motor Controls Rehab/Replacement	EQ-15-30	3,980	120,011	139,500	139,529	**141,400**	106,000	64,600	94,600	90,000
Asset Based Work Management System	EQ-16-15	46,767	2,079	0	0	**0**	0	0	0	0
SUBTOTAL - EQUIPMENT		842,101	323,138	1,363,700	1,363,744	**353,400**	1,251,900	250,900	823,700	235,000
SEWER										
Sewer Rehab/Replacement Program	SW-90-01	327,035	390,226	400,000	400,000	**425,000**	450,000	475,000	475,000	475,000
Manhole Rehabilitation	**NEW**	0	0	0	0	**0**	0	0	25,000	50,000
SUBTOTAL - SEWER		327,035	390,226	400,000	400,000	**425,000**	450,000	475,000	500,000	525,000
WATER										
Watermain Replacement Program	WA-90-01	1,504,566	1,979,247	3,494,300	3,494,270	**4,500,000**	4,500,000	4,500,000	4,500,000	4,500,000
Automatic Reading System	WA-03-02	0	0	0	0	**400,000**	1,037,300	1,050,000	1,050,000	1,050,000
Water Tank Repainting	WA-11-01	997,569	49,412	1,456,900	1,456,900	**875,000**	1,036,400	525,000	563,000	1,500,000
Deep Well Rehabilitation	WA-11-02	259,090	0	0	0	**0**	0	0	15,000	15,000
SUBTOTAL - WATER		2,761,225	2,028,659	4,951,200	4,951,170	**5,775,000**	6,573,700	6,075,000	6,128,000	7,065,000
TOTAL CAPITAL EXPENDITURES		3,940,397	2,760,397	6,774,700	6,935,914	**6,797,600**	8,922,000	7,346,300	7,672,100	7,864,400
TRANSFER TO HEALTH INSURANCE FUND		0	0	0	0	**0**	0	0	0	0
TRANSFER TO STORM WATER CONTROL FD						**500,000**				
OPERATING CONTINGENCY		0	0	293,800	293,800	**225,000**	0	0	0	0
TOTAL EXPENDITURES		18,094,765	17,596,685	22,490,400	22,839,094	**23,760,000**	25,467,300	24,206,000	24,852,800	25,373,000
BEGINNING WORKING CASH		1,945,189	2,723,923	4,615,044	4,615,044	**2,578,944**	1,764,144	326,244	1,288,044	2,798,344
REVENUES OVER (UNDER) EXPENDS.		778,734	1,891,121	(2,036,100)	(1,890,594)	**(814,800)**	(1,437,900)	961,800	1,510,300	2,245,200
ENDING WORKING CASH		2,723,923	4,615,044	2,578,944	2,724,450	**1,764,144**	326,244	1,288,044	2,798,344	5,043,544
Working Cash as % of Expenditures		15%	26%	11%		**7%**	1%	5%	11%	20%