

MEMORANDUM

TO:

Joshua W. Hall, P.E.

DATE:

February 5, 2014

Updated March 26, 2014

FROM:

Victor S. Krea, P.E

PROJECT NO.:

10738H

SUBJECT:

Water and Sewer Rate Study Findings and Recommendations

Introduction

The Town of Westminster recently requested that Wright-Pierce perform a rate study in order to assess the financial impacts of the proposed Capital Improvement Programs (CIPs) for the water and sewer infrastructure systems. The CIPs include specific projects within designated timeframes that are necessary to upgrade, replace or, in the case of the sewer system, expand the respective infrastructure systems. The purpose of this memorandum is to report our findings so that the Town will be aware of any modifications that may be required in the rates in order to implement the recommended CIPs.

The analysis was performed based on information provided by the Town regarding current rates and rate history; revenues and expenses for the past three years; and detailed debt service requirements. The water and wastewater CIPs have been prepared by Wright-Pierce and have been reviewed and approved by the Town. Copies of the water and wastewater CIPs are attached for reference.

It should be noted that the estimated annual expenses attributable to the CIPs do not include any interest or other financing charges. At this time the manner of financing the respective water and wastewater CIP projects is not known. The actual annual expenses may be lower or higher than those currently shown on the respective CIPs and in the rate projections.

Current Water Rates

The water rates were increased by about 33 percent in FY 2012 and by another 5 percent in FY 2013 as a result of increased operating expenses, funding reserves for emergency repairs and operations, and in anticipation of the upcoming capital improvement needs. The rates for 2012 were \$48.96 biannually for the first 6,000 or fewer gallons, and \$8.16 per 1,000 for all over 6,000 gallons. This results in a total annual charge of \$734 for the average user (90,000 gallons per year). It should be pointed out that, prior to the FY 2012 increase, the water rates in Westminster have been relatively stable since at least FY 2005, having increased a total of only 10 percent over the six-year period.

According to the 2012 Massachusetts Water Rate Survey conducted by Tighe & Bond, the average annual charge in 2012 was \$498 for a use of 90,000 gallons per year. Therefore, the average annual charge in Westminster was about 47 percent above the state average in 2012. The 5 percent increase in 2013 resulted in an average annual charge of \$771, which is about 55 percent above the state average in 2012.

Present and Projected Water Revenues and Expenses

Actual water revenues and expenses for FY 2010 through FY 2012 and budgeted revenues and expenses for FY 2013 and FY 2014 were provided by the Town. Based on the information supplied by the Town, the revenues and expenses were then projected through FY 2018, with the revenue line items essentially remaining stable and applicable expenses items being increased by 4 percent annually to account for inflation. Expense line items such as the principal and interest payments and the transfer to capital reserve fund were projected based on more detailed information provided by the Town. The annual water CIP expenses were projected based on the CIP developed during this project.

Annual revenues from water use charges were projected by calculating the revenue needed to balance the revenues and expenses annually. Transfers from the General Fund were calculated based on the annual principal and interest payments, water main upgrades, and CIP expenses.

Water Rate Impacts

In order to assess the impacts of the CIP on the water rates, the annual revenues and expenses were initially projected through FY 2018 with no rate increases. The results of this projection are shown on the attached spreadsheet entitled "Projected Water Revenues and Expenses, Includes Capital Improvement Program – No Rate Increases." From this projection it can be seen that, without additional rate increases, the annual and cumulative revenue will begin to decline steadily, resulting in an annual deficit in FY 2018 of \$274,551 and a cumulative deficit of \$555,445. Ideally, annual revenues should exceed expenses so that a surplus can be accumulated, rather than being depleted to cover any shortfalls in annual revenues, in case of emergency.

Revised projections were then calculated based on the annual rate increases or decreases required to equalize the revenue and expenses in each year. These projections show that the water rates will need to be increased by about 27 percent in FY 2015 to account for the expenses associated with the water main improvement program and the capital improvement program. Minor increases of about 2 to 3 percent will be required in FY 2016 through FY 2018 in order to equalize the revenues and expenses in those years. The results of this projection are shown on the attached spreadsheet entitled "Projected Water Revenues and Expenses, Includes Capital Improvement Program."

Current Sewer Rates

The sewer rates were also increased by 33 percent in FY 2012 as a result of increased operating expenses and in anticipation of the upcoming capital improvement needs. The rates for 2012 were \$56.304 biannually for the first 6,000 or fewer gallons, and \$9.384 per 1,000 for all over 6,000 gallons. This results in a total annual charge of \$845 in FY 2012 for the average user (90,000 gallons per year).

According to the 2012 Massachusetts Sewer Rate Survey, the average annual charge in 2012 was \$690 for a use of 90,000 gallons per year. Therefore, the average annual charge in Westminster in 2012 was about 22 percent above the state average. The sewer rates were further increased by another 68 percent in FY 2013 due to the City of Fitchburg increasing the annual charge to the Town of Westminster for wastewater conveyance and treatment by 68 percent. Westminster's average annual charge in 2013 increased to \$1,419, which is about 106 percent above the state average in 2012.

The sewer rates have also been stable during the past six years even though the annual operating costs and the increases in Fitchburg's charges have far exceeded the Town's sewer rate increases. In order to minimize the sewer rate increases during this period, the Town has been using retained earnings to balance the operating budget. However, the surplus funds (retained earnings) have been largely expended and it will no longer be possible to continue this practice.

Present and Projected Sewer Revenues and Expenses

Actual sewer revenues and expenses for FY 2010 through FY 2012 and budgeted revenues and expenses for FY 2013 and FY 2014 were provided by the Town. Based on the information supplied by the Town, the revenues and expenses were then projected through FY 2018, with the revenue line items essentially remaining stable and applicable expense items being increased by 4 percent annually to account for inflation. Expense line items such as the principal and interest payments and the transfer to capital reserve fund were projected based on more detailed information provided by the Town. The annual wastewater CIP expenses were projected based on the CIP developed during this project.

Annual revenues from sewer usage charges were projected by calculating the revenue needed to balance the revenues and expenses annually. Transfers from the General Fund were calculated based on the annual principal and interest payments and CIP expenses.

Sewer Rate Impacts

In order to assess the impacts of the CIP on the sewer rates, the annual revenues and expenses were initially projected through FY 2018 with no rate increases. The results of this projection are shown on the attached spreadsheet entitled "Projected Sewer Revenues and Expenses, Includes Capital Improvement Program – No Rate Increases." From this projection it can be seen that, without rate increases, the annual and cumulative revenue will decline steadily, resulting in an annual deficit in FY 2018 of \$560,936 and a cumulative deficit of \$832,948. Similar to the water, annual revenues should exceed expenses so that a surplus can be accumulated, rather than being depleted to cover any shortfalls in annual revenues, in case of emergency.

In order to eliminate these substantial deficits, revised projections were calculated based on annual rate increases required to equalize the revenue and expenses in each year. These projections show that annual rate increases ranging from 0.6 percent in FY 2015 to 44.6 percent in FY 2018 in order to fund the capital improvement program and meet all other expenses. The results of this projection are shown on the attached spreadsheet entitled "Projected Sewer Revenues and Expenses, Includes Capital Improvement Program and Siphon Project." It should

be noted that the siphon project cost has been updated based on the current estimated cost and projected project funding. The estimated annual debt repayment for this project has been shown separately from the remaining CIP items and is reflected in the projected sewer rate in the spreadsheet.

Summary of Findings

The findings resulting from this evaluation can be summarized as follows:

- 1. Westminster increased the water rates by just over 33 percent in FY 2012 and 5 percent in FY 2013 in anticipation of implementing the recently developed water CIP and the water main improvement program.
- 2. The \$734 FY 2012 average annual water use charge was about 47 percent higher than the state average but was less than 1 percent of the median household income (MHI) in Westminster (\$79,073 per year in 2010 Census), and was well within the affordability guidelines recommended by USEPA for annual water use charges (2 percent of MHI).
- 3. The 5 percent increase in FY 2013 increased the average annual water use charge to \$771, which is still less than 1 percent of the MHI.
- 4. Further increases in the water rates will be necessitated by the upcoming implementation of the CIP and the water main improvement program.
- 5. The revenue and expense projections show that water rate increases ranging from 2.3 percent to 26.6 percent will be required to fund these improvement programs and meet all other expenses. It may be prudent to smooth the annual increases so that none are substantially higher or lower than others.
- 6. By FY 2018 the average annual water use charge is projected to be \$1,054, which is 1.3 percent of the 2010 MHI but will likely be less than 1 percent of the 2018 MHI, both of which are well within the EPA affordability guidelines.
- 7. Sewer rates were increased by 33 percent in FY 2012 in anticipation of implementing the wastewater CIP. Rates were increased by another 68 percent in FY 2013 due to the fact that Fitchburg increased its charge to Westminster by 68 percent.
- 8. The \$845 FY 2012 average annual sewer use charge was about 22 percent above the state average and was 1.1 percent of the MHI, well within the EPA affordability guidelines.
- 9. The 68 percent increase in FY 2013 increased the average annual sewer use charge to \$1,419, which is about 1.8 percent of the MHI, which is approaching the EPA affordability guidelines.
- 10. Further increases in the sewer rates will be necessitated by the upcoming implementation of the wastewater CIP.
- 11. The revenue and expense projections show that sewer rate increases ranging from 0.6 percent to 44.6 percent will be required to fund the CIP and meet all other expenses. Similar to the water, it may be prudent to smooth the annual increases.
- 12. By FY 2018 the average annual sewer use charge is projected to be \$2,396, which is 3 percent of the 2010 MHI but will likely be close to 2 percent of the 2018 MHI and, therefore, reasonably within the EPA affordability guidelines.

Recommendations

Based on the results of this analysis and the findings summarized above, we recommend the following:

- 1. Increase the water rates by an average of 8 to 9 percent per year for the next four years in order to have sufficient revenues to fund the CIP and the water main improvement program.
- 2. Increase the sewer user rates by an average of about 15 percent per year for the next four years in order to have sufficient revenues to fund the CIP.
- 3. Regularly compare the actual annual revenues and expenses with those projected in this study to ascertain whether any modifications to the above recommendation need to be made.
- 4. Re-evaluate the sewer user rates every three years or so to account for the financial impacts of any additional capital improvements that may be necessary, or for any other substantial changes in the revenue or expense line items, including long-term financing of specific CIP projects.

20-Year Capital Improvement Plan (CIP) Westminster Water Department

Improvement	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Water Main Upgrades (~1,500 LF/Year)	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
Hager Park Pumping Station Upgrades							\$32,000													
South Street Pumping Station Upgrades									\$76,250	\$76,250	\$76,250	\$76,250								
Ellis Road Tank Repainting	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000										
Shady Avenue Tank Repair			\$43,750	\$43,750	\$43,750	\$43,750														
Knower Road Booster Station													\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Telemetry Upgrades							\$37,500	\$37,500												
Large Meter Upgrades	\$35,000	\$35,000																		
	\$342,000	\$342,000	\$350,750	\$350,750	\$350,750	\$350,750	\$376,500	\$344,500	\$383,250	\$383,250	\$316,250	\$316,250	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000

22-Year Capital Improvement Plan (CIP) Westminster Wastewater System

Fiscal Year

	2017	2014	2015	2016	7017	2018	2010	8	2021	2022	2023	7024	2025	2026	2021	2028	2029	2030	2031	2032	2033	
Improvement	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	
Whilman River Area Sewer InLine Storage Project	\$0	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$0	\$0	\$0	\$0	\$0	08	\$0	\$0	\$0		80
Sewer Expansion Phase 1 Design	33	\$0	\$0	\$410,000	\$0	\$0	\$0	\$0	\$0	SO	SO	SO	\$0	\$0	\$0	\$0	\$0	\$0		\$0	80	10
Sawer Expansion Phase 1	\$0	80	\$0	\$0	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000		\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	50	00	10
Sewer Expansion Phase 2 Design	80	\$6	\$0	\$0	\$265,000	\$0	\$0	SO	\$0	SO	\$0	\$0	\$0	\$0	\$0	80	80	\$0	SO	\$0	\$0	10
Sewer Expansion Phase 2	\$0	50	08	30	\$0	\$159,000	\$159,000	\$159,000	\$159,000	\$159,000	\$159,000	\$159,0	\$159,000	\$159,000	\$159,000	\$159,000	\$159,000	\$159,000	\$159,000	\$159,000		ㅁ
Sewer Expansion Phase 3 Design	\$0	50	\$0	\$3	\$0	\$250,000	\$0	\$0	\$0	SO	SO	SO	\$0	\$0	\$0	\$0	SO	\$0	\$0	50	50	10
Sewer Expansion Phase 3	\$0	\$0	\$0	50	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150.0	r
Sewer Expansion Phase 4 Design	8	\$6	50	\$0	\$0	\$0	\$230,000	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	50	50	0\$	0\$	\$0	50	
Sewer Expansion Phase 4	50	50	\$0	\$0	\$0	SO	SO	\$138,000	\$138,000	\$138,000	\$138,000	\$138,000	\$138,000	\$138,000	\$138,000	\$138,000	\$138,000	\$136,000	\$138,000	\$138,000	\$138,000	
Sawer District and Bylaw Implementation	\$10,000	\$10,000	SO	\$0	\$0	\$0	\$0	\$0	SO	80	SO	SO	\$0	\$0	SO	\$0	\$0	\$0		80	50	
WRPS Upgrades/Siphon/Monty Tech Flow Metering Upgrade	\$0	\$0	50	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333	\$133,333		50	90	
Existing Pump Station Telemetry Upgrades	\$0	88	So	\$0	So	SO	SO	18	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10.000	SO	\$0	50	50	50	80	\$0	
Pumping Station Upgrades - Hy Road	\$0	\$15,000	\$0	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	SO	SO	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	
Pumping Station Upgrades - Val Road	50	\$15,000	50	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	50	SO	50	So	50	\$0	\$0	\$0	Г	85	\$0	
VI Rehabiliation Projects	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20.000	\$20,000	\$20.0	\$20,000	\$20.0	\$20,000	\$20,000	
Town Trealment Options Evaluation	55	\$25,000	\$25,000	25	35	80	50	65	SO	50	1	ı		50	90	1	1	ı		50	50	
Totals	510 000	\$195,000	5155 0000	\$673 333 B	SES4 333	S1.054 133	\$1,188,3338	ST. 090 133	21,096,333	\$996.333	111.9465		5356 333	5856 333	5846 111	5846,333	5846,3331	\$846,333	\$713,000	\$467,000	3308,0001	

		Payof	Payoff Duration (Years)
Whitman River Area Sewer InLine Storage Project	\$1,300,000	latest WP cost estimate	10
Sewer Expansion Phase 1 Design	\$410,000	10% of Project Cost	-
Sewer Expansion Phase 1	\$3,690,000	from cwmp	15
Sewer Expansion Phase 2 Design	\$265,000	10% of Project Cost	-
Sewer Expansion Phase 2	\$2,385,000	from cwmp	15
Sewer Expansion Phase 3 Design	\$250,000	10% of Project Cost	-
Sewer Expansion Phase 3	\$2,250,000	from cwmp	15
Sewer Expansion Phase 4 Design	\$230,000	10% of Project Cost	-
Sewer Expansion Phase 4	\$2,070,000	from cwmp	15
Sewer District and Bylaw Implementation	\$20,000	WP estimate	N
WRPS Upgrades/Siphon/Monty Tech Flow Melering Upgrade	\$2,000,000	estimate	15
Existing Pump Station Telemetry Upgrades	\$50,000	estimate	Ch.
Val/Hy Road Pumping Station Evaluation	\$30,000	determine best solution for upo	-
Pumping Station Upgrades - Hy Road	\$300,000	estimale	ch
Pumping Station Upgrades - Val Road	\$300,000	estimate	O
I/I Rehabiliation Projects	\$300,000	estimate	5
Evaluation Town Trealment Options (no longer discharge to Filchburg)	\$50,000	estimate	2

Total CIP Capital Cost Estimate: \$15,920,000

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Town (Worcester County)	Total Population ¹	Shared Water System? (Y/N)	Pop. Served	Annual Cost	Base Rates (\$)	interim calc.	Base Rates - per 3740 gals - where 3740 is equal to HCF *5 (\$)	Comments - Water
Westminster	7,765	Y	3,300	\$771	8.57/1000 gals	3.74	\$32	
Ashburnham	6,081	Υ	4,535	\$450	35/500 CF	NA	\$35	Base charge: \$35.00 per bill includes first 500 CF. \$2.00/HCF - 501 - 2,500 CF; \$2.50/HCF - 2,501 - 4,500 CF; \$3.50/HCF - above 4,500 CF. There is a water tank debt service fee for customers on new tank - a flat fee of \$5.00 for the first 500 CF usage plus an increased rate of \$0.80/HCF for usage above 500 CF. Our calculation assumes customer is subject to the water tank debt service.
Douglas	8,471	N	NR	\$430	3.17/HCF	5.00	\$16	Notes: Basic service charge \$25.00. Per Town website.
Harvard	6,520	N				Name of		
Lancaster	8,055	N	1,900	\$562	46.85/7480 gals	2.00	\$23	Notes: Base charge: \$46.85 per billing includes first 1,000 CF; \$4.68/HCF - 1,100 - 3,500 CF; \$6.18/HCF - 3,600 - 10,000 CF; \$8.41/HCF - 10,100 - 30,000 CF. Per Town website.
Rutland	7,973	N	4,550	\$523	3.36/HCF	5.00	\$17	Notes: \$3.36/HCF - first 500 CF; \$4.48/HCF - 501 - 2,500 CF; \$4.89/HCF - 2,501 - 3,500 CF; \$6.56/HCF - 3,501 and over. Town estimates annual cost at \$426. Connection charge: \$1,300.
Sterling	7,808	N	2,270	\$503	50/4,000 gals	0.94	\$47	Notes: Base charge: \$50.00 per billing includes first 4,000 gals.; \$4.10/1000 gals 4,001 - 30,000 gals.; \$4.50/1000 gals - 30,001 - 50,000 gals.; \$5.25/1000 gals 50,001 - 75,000 gals.; \$5.70/1000 gals 75,001 - 100,000 gals.; \$6.50/1000 gals more than 100,000 gals. Town reports annual cost at \$400.
Templeton	8,013	N	7479 / 2200	\$801	8.90/1000 gals	3.74		Notes: Connection fee: \$2,937. Inspection fee: \$50.00. Irrigation rate: \$8.33/1,000 gals.
Upton	7,542	N	4,400	\$500	2.96/1000 gals	3.74		Notes: Service charge -\$30.60. \$2.96/1000 gals. 0 - 6,000 gals.; \$3.98/1000 gals 6,001 - 15,000 gals.; \$5.17/1000 gals. 15,001 - 40,000 gals.; \$7.29/1000 gals. over 40,000 gals.
West Boylston	7,669	N	6,700	\$342	2.85/1000 gals	3.74	\$11	Notes: Minimum charge - \$25.00. \$2.85/1000 gals. 0 - 6,250 gals.; \$3.40/1000 gals. 6,251 - 12,500 gals.; \$4.65/1000 gals. 12,501 - 25,000 gals.; \$5.55/1000 gals. For over 25,000 gals.
Shirley	7,211	N	4,400	\$549	4.90/HCF	5	\$25	Notes: Base charge: \$27.00 per billing includes 750 CF. 0 to 10,000 CF - \$4.90/HCF; 10,001 to 20,000 CF - \$5.50/HCF; greater than 20,001 CF - \$6.30/HCF. Connection fee: \$4000 (1" service).

Min= \$342 Mean= \$543 Max= \$801 State Avg= \$498

Notes:

HCF = Hundred Cubic Feet (748 gallons)

Orange font indicates the website number of customers vs. Tighe and Bond reported numbers

¹ Total populations were found using the 2010 Census data from www.census.gov

Grey shading indicates that data was not available from Tighe and Bond analysis.

^{1.} The population of Westminster was reported most recently by the town website to be at 7,765 - as of November 2012.

^{2.} Annual cost is based on a usage of 120 HCF, or 90,000 gallons.

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	Prese	ent and Pro	jected Wate	r Revenue	s and Exper	nses			
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	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Budget	Proposed	Projected	Projected	Projected	Projected
Revenue	5.07.50000		-1.05/1/0001				1		
Water usage charges	\$565,064	\$605,190	\$714,428	\$750,150	\$750,150	\$750,150	\$750,150	\$750,150	\$750.15
Services, connection and insp fees	27,816	22,763	29,724	15,000	15,000	15,000	15,000	15,000	15,00
Liens and lien interest	37,881	36,718	38,232	35,000	35,000	35,000	35,000	35,000	
Investment income	1,364	2,477	2,661	1,500	1,500	1,500	1,500	1,500	
Transfers from general fund (1)	17,821	17,850	17,828	20,070	20,217	20,182	20,281	20,184	20,08
Transfers from gen. fund for WMIP & CIP (1)	0	0	0	0	588	46,800	46,320	47,590	47.11
Miscellaneous charges	9,512	9,819	3,877	9,000	9,000	9,000	9,000	9,000	9,00
Transfers from reatined earnings	0	0	0	0	0	0	0	0	
Total Revenue	\$659,458	\$694,817	\$806,750	\$830,720	\$831,455	\$877,632	\$877,251	\$878,424	\$877,84
						URUS Modelli Tosto, ili	***************************************		
Expenses									
Personnel services	\$87,919	\$96,217	\$91,160	\$103,741	\$105,255	\$109,465	\$113,844	\$118,398	\$123,13
Expenses	263,800	303,755	291,137	307,733	321,925	334,802	348,194	362,122	376,60
Shared costs	128,415	133,462	143,212	172,018	176,500	183,560	190,902	198,538	206,48
Capital outlay filtration plant	89,102	89,246	89,139	100,352	101,086	100,908	101,404	100,920	100,43
Transfer to reserve fund	0	0	0	10,000	10,000	10,000	10,000	10,000	10,00
South Street water main P&I	0	0	0	107,500	106,000	104,520	103,050	101,610	100.19
Water main improve. program (WMIP) P&I	0	0	0	0	2,940	132,000	129,600	127,200	124,80
Capital improvement program (CIP) P&I	0	0	0	0	0	102,000	102,000	110,750	110,75
Capital reserve	0	0	0	0	0	0	0	0	
Suprial 1000110									
Total Expenses	\$569,236	\$622,680	\$614,648	\$801,344	\$823,706	\$1,077,255	\$1,098,994	\$1,129,538	\$1,152,39
Total Expenses	4000,200	4022,000	4011,010	4001,011	\$ 020,100	ψ1,017, <u>200</u>	41,000,001	\$1,120,000	V 1110 2 100
Net Revenue	\$90,222	\$72,137	\$192,102	\$29,376	\$7,749	-\$199,624	-\$221,743	-\$251,114	-\$274,55
% of Expenses	15.8%	11.6%	31.3%	3.7%	0.9%	-18.5%	-20.2%	-22.2%	-23.89
Cumulative Revenue	\$90,222	\$162,359	\$354,461	\$383,837	\$391,587	\$191,963	-\$29,780	-\$280,894	-\$555,44
Guindiauve Kovenau	400,222	V.02,000	400 1, 10 1	4000,007	400 1,001	4.0.,000	V=0	V=00,000	*********
Minimum Charge First 6,000 Gallons (2)	\$137.500	\$137.500	\$48.960	\$51.420	\$51.420	\$51.420	\$51.420	\$51.420	\$51.42
Jsage Charge per 1,000 Gal > 6,000 (2)	\$5.500	\$5.500	\$8.160	\$8.570	\$8.570	\$8.570	\$8.570	\$8.570	\$8.57
Jougs Charge por 1,000 Car 10,000 (2)	V 0.000		40.1.00	40.0,0					
Annual Charge (semi-annual billing)									
Small User (30,000 gal/yr)	\$275	\$275	\$245	\$257	\$257	\$257	\$257	\$257	\$25
Medium User (90,000 gal/yr)	\$550	\$550	\$734	\$771	\$771	\$771	\$771	\$771	\$77
Large User (180,000 gal/yr)	\$1,045	\$1,045	\$1,469	\$1,543	\$1,543	\$1,543	\$1,543	\$1,543	\$1,54
aurgo ocor (100,000 garry)	V ., v .	\$ 1,0 10	7.,,	, .,	7.1	4			
Annual Increase in Percent (med user)	N/A	0.0%	33.5%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0
Formary Continue (1)	64.00	61.07	\$1.96	\$2.21	\$2.29	\$7.38	\$7.39	\$7.47	\$7.4
Faxpayer Cost per 100K Valuation (1)	\$1.96	\$1.97	\$1.90	ΦΖ.Ζ1	\$Z.29	Φ1.30	Ψ1.39	φ1.41	φ1.4
1) Based on 20% funding of P&I, water main up	ogrades and (CIP from gene	eral fund						
2) Minimum charge in FY 2010 and 2011 was f									

Personnel services \$87,919 \$96,217 \$91,160 \$103,741 \$105,255 \$109,465 \$113,844 \$118,398 \$123,11		Pres	ent and Pro	jected Wate	er Revenue	s and Expe	nses			
Actual Actual Actual Actual Actual Budget Proposed Projected		EV 2040	EV 2011	EV 2042	EV 2042	EV 2044	EV 2045	EV 2046	EV 2047	EV 2040
Nater usage charges S665,064 S605,190 \$714,428 \$750,150 \$750,150 \$949,774 \$971,893 \$1,001,224 \$1,002 \$15,000 \$15		10 Oct 10 Control 10 C								
Water usage charges	Pavanua	Actual	Actual	Actual	Buuget	Proposed	Projected	Projected	Projected	Projected
Services	in a property of the control of the	\$565,064	\$605 190	\$714.428	\$750 150	\$750 150	\$949 774	\$071.803	\$1,001,264	\$1.024.70
Liens and lien interest 37,881 36,718 38,232 35,000 35,0										
Investment income										
Transfers from general fund (1)							1 500			
Transfers from gen. fund for WMIP & CIP (1) 0 0 0 0 588 46,800 46,320 47,590 47,1 Miscellaneous charges 9,512 9,819 3,877 9,000 9,000 9,000 9,000 9,000 9,00 0 0 0								2431302		
Miscellaneous charges	Transfers from gen, fund for WMIP & CIP (1)	0								
Trotal Revenue \$659,458 \$694,817 \$806,750 \$830,720 \$831,455 \$1,077,255 \$1,098,994 \$1,129,538 \$1,152,33 \$1,	Miscellaneous charges									
Total Revenue										3,00
Personnel services \$87,919 \$96,217 \$91,160 \$103,741 \$105,255 \$109,465 \$113,844 \$118,396 \$123,152,500 \$128,415 \$133,462 \$143,212 \$172,018 \$176,500 \$133,560 \$199,902 \$198,533 \$206,465 \$133,44 \$362,122 \$376,65 \$133,440 \$362,122 \$376,65 \$133,440 \$362,122 \$376,65 \$133,460 \$128,415 \$133,462 \$143,212 \$172,018 \$176,500 \$133,560 \$199,902 \$198,533 \$206,46 \$20,100 \$100,00	Transfere from reasined carrings	•			· ·	-				
Personnel services \$87,919 \$96,217 \$91,160 \$103,741 \$105,255 \$109,465 \$113,844 \$118,396 \$123,152,500 \$128,415 \$133,462 \$143,212 \$172,018 \$176,500 \$133,560 \$199,902 \$198,533 \$206,465 \$133,44 \$362,122 \$376,65 \$133,440 \$362,122 \$376,65 \$133,440 \$362,122 \$376,65 \$133,460 \$128,415 \$133,462 \$143,212 \$172,018 \$176,500 \$133,560 \$199,902 \$198,533 \$206,46 \$20,100 \$100,00	Total Revenue	\$659,458	\$694.817	\$806.750	\$830.720	\$831,455	\$1,077,255	\$1,098,994	\$1,129,538	\$1 152 39
Personnel services \$87,919 \$96,217 \$91,160 \$103,741 \$105,255 \$109,465 \$113,844 \$118,398 \$123,11		V	4.5.0.15.00	*****	13331133			7.112.212.2		*
Expenses 263,800 303,755 291,137 307,733 321,925 334,802 348,194 362,122 376,65 314,000 312,415 133,462 143,212 172,018 176,500 183,560 199,902 198,538 206,4	Expenses									
Shared costs 128,415 133,462 143,212 172,018 176,500 183,560 190,902 198,538 206,4 Capital outlay filtration plant 89,102 89,246 89,139 100,352 101,086 100,908 101,404 100,920 100,00 100,000 1		\$87,919	\$96,217	\$91,160	\$103,741	\$105,255	\$109,465	\$113,844	\$118,398	\$123,13
Capital outlay filtration plant	Expenses	263,800	303,755	291,137	307,733	321,925	334,802	348,194	362,122	376,60
Capital outlay filtration plant	Shared costs	128,415	133,462	143,212	172,018			190,902		206,48
Transfer to reserve fund 0 0 0 10,000 129,600 127,200 124,800 127,200 124,800 127,200 124,800 127,200 124,800 127,200 124,800 10,000 10,000 10,000 10,000 10,000 129,600 127,200 124,800 127,200 124,800 10,0				89,139	100,352	101,086	100,908	101,404	100,920	100,43
South Street water main P&I			0	0	10,000	10,000	10,000	10,000	10,000	10,00
Capital improvement program (CIP) P&I 0 0 0 0 0 102,000 102,000 110,750 110,7 Capital reserve 0		0	0	0	107,500	106,000	104,520	103,050	101,610	100,19
Capital improvement program (CIP) P&I 0 0 0 0 102,000 102,000 110,750 110,7 Capital reserve 0	Water main improve, program (WMIP) P&I	0	0	0	0	2,940	132,000	129,600	127,200	124,80
Capital reserve		0	0	0	0	0		102,000	110,750	110,75
Net Revenue		0	0	0	0	0	0	0		
Net Revenue										
% of Expenses 15.8% 11.6% 31.3% 3.7% 0.9% 0.0% 0.0% 0.0% 0.0% Cumulative Revenue \$90,222 \$162,359 \$354,461 \$383,837 \$391,587 \$326 \$333 \$11	Total Expenses	\$569,236	\$622,680	\$614,648	\$801,344	\$823,706	\$1,077,255	\$1,098,994	\$1,129,538	\$1,152,39
% of Expenses 15.8% 11.6% 31.3% 3.7% 0.9% 0.0% 0.0% 0.0% 0.0% Cumulative Revenue \$90,222 \$162,359 \$354,461 \$383,837 \$391,587 \$326 \$333 \$11	Not Payonua	\$00.222	\$72 137	\$102 102	\$20.376	\$7.740	90	\$0	\$0	5
Cumulative Revenue \$90,222 \$162,359 \$354,461 \$383,837 \$391,587 \$310,587 \$301,587 \$301,587 \$301,587 <td>TO THE STATE OF TH</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>35,003</td> <td></td> <td></td> <td></td>	TO THE STATE OF TH						35,003			
Minimum Charge First 6,000 Gallons (2) \$137.500 \$137.500 \$48.960 \$51.420 \$51.420 \$65.103 \$66.620 \$68.633 \$70.2 \$139.500 \$5.500 \$5.500 \$8.160 \$8.570 \$10.851 \$11.103 \$11.439 \$11.7 \$1										
Sage Charge per 1,000 Gal > 6,000 (2) \$5.500 \$5.500 \$8.160 \$8.570 \$8.570 \$10.851 \$11.103 \$11.439 \$11.70	Cultulative Revenue	\$50,222	\$102,558	\$334,401	ψ303,037	Ψ331,307	Ψ331,301	Ψ001,001	Ψ001,007	Ψ001,00
Sage Charge per 1,000 Gal > 6,000 (2) \$5.500 \$5.500 \$8.160 \$8.570 \$8.570 \$10.851 \$11.103 \$11.439 \$11.70	Minimum Charge First 6 000 Gallons (2)	\$137 500	\$137 500	\$48,960	\$51.420	\$51.420	\$65 103	\$66,620	\$68 633	\$70.23
Annual Charge (semi-annual billing) Small User (30,000 gal/yr) \$275 \$275 \$245 \$257 \$257 \$326 \$333 \$343 \$3 Medium User (90,000 gal/yr) \$550 \$550 \$734 \$771 \$771 \$977 \$999 \$1,029 \$1,0 Large User (180,000 gal/yr) \$1,045 \$1,045 \$1,469 \$1,543 \$1,543 \$1,953 \$1,999 \$2,059 \$2,1 Annual Increase in Percent (med user) N/A 0.0% 33.5% 5.0% 0.0% 26.6% 2.3% 3.0% 2.3										
Small User (30,000 gal/yr) \$275 \$275 \$245 \$257 \$257 \$326 \$333 \$343 \$3 Medium User (90,000 gal/yr) \$550 \$550 \$734 \$771 \$771 \$977 \$999 \$1,029 \$1,0 Large User (180,000 gal/yr) \$1,045 \$1,045 \$1,469 \$1,543 \$1,543 \$1,953 \$1,999 \$2,059 \$2,1 Annual Increase in Percent (med user) N/A 0.0% 33.5% 5.0% 0.0% 26.6% 2.3% 3.0% 2.3		Ψ3.300	ψ3.500	ψ0.100	ψ0.070	ψ0.070	ψ10.001	\$11.100	\$11.100	\$11.70
Medium User (90,000 gal/yr) \$550 \$550 \$734 \$771 \$771 \$977 \$999 \$1,029 \$1,029 \$1,045 \$1,045 \$1,469 \$1,543 \$1,543 \$1,953 \$1,999 \$2,059 \$2,1 Annual Increase in Percent (med user) N/A 0.0% 33.5% 5.0% 0.0% 26.6% 2.3% 3.0% 2.3	Annual Charge (semi-annual billing)									
Large User (180,000 gallyr) \$1,045 \$1,045 \$1,469 \$1,543 \$1,543 \$1,953 \$1,999 \$2,059 \$2,1 Annual Increase in Percent (med user) N/A 0.0% 33.5% 5.0% 0.0% 26.6% 2.3% 3.0% 2.3	Small User (30,000 gal/yr)							100000000000000000000000000000000000000		\$35
Annual Increase in Percent (med user) N/A 0.0% 33.5% 5.0% 0.0% 26.6% 2.3% 3.0% 2.3		7-1								\$1,05
	Large User (180,000 gal/yr)	\$1,045	\$1,045	\$1,469	\$1,543	\$1,543	\$1,953	\$1,999	\$2,059	\$2,10
Taxpayer Cost per 100K Valuation (1) \$1.96 \$1.97 \$1.96 \$2.21 \$2.29 \$7.38 \$7.39 \$7.47 \$7.	Annual Increase in Percent (med user)	N/A	0.0%	33.5%	5.0%	0.0%	26.6%	2.3%	3.0%	2.3
	Faxpayer Cost per 100K Valuation (1)	\$1.96	\$1.97	\$1.96	\$2.21	\$2.29	\$7.38	\$7.39	\$7.47	\$7.4

Town (Worcester County)	Total Population ¹	Shared Sewer System? (Y/N)	Pop. Served	Annual Cost	Base Rates (\$)	interim calc	Base Rates - per 3740 gals - where 3740 is equal to HCF *5 (\$)	Comments - Sewer
Westminster	7,765	Υ	NR	\$1,419	15.77/1000 gals	3.74	\$59	医正常性系统 医黑红红色的 医 致原
Ashburnham	6,081	Υ	1,282	\$1,260	10.50/HCF	5.00	\$53	3740
Lancaster	8,055	Y	NR	\$660	5.50/HCF	5.00	\$28	
Rutland	7,973	Y?	5,057	\$929	6.20/HCF	5.00	\$31	
West Boylston	7,669	Υ	2,000	\$957	0.00904/1 gal	3,740	\$34	
Templeton	8,013	N	1,200	\$639	5.43/1000 gals	3.74	\$20	Notes: Minimum annual charge of \$300.00 per billing cycle (\$75 per quarter) includes first 8,750 gals.; \$5.43/1000 gals. for 8,751 - 15,000 gals.; \$6.79/1000 gals. for over 15,000 gals.
Upton	7,542	N	2,500	\$723	5.81/1000 gals	3.74	\$22	
Douglas	8,471	N	2,200	\$900	6.83/HCF	5.00	\$34	
Sterling	7,808							
Harvard	6,520							
Shirley	7,211							

\$639 Min= Mean= \$936 Max= \$1,419

State Avg= \$690

Notes:

HCF = Hundred Cubic Feet (748 gallons)

Orange font indicates the website number of customers vs. Tighe and Bond reported numbers.

- 2. Annual cost is based on a usage of 120 HCF, or 90,000 gallons.

¹ Total populations were found using the 2010 Census data from www.census.gov Grey shading indicates that data was not available from Tighe and Bond analysis.

1. The population of Westminster was reported most recently by the town website to be at 7,765 - as of November 2012.

	P	resent and P	ojected Sev	ver Revenues	s and Expens	ses					
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
		Actual	Actual	Actual	Budget	Proposed	Projected	Projected	Projected	Projected	
Revenue		Actual	Actual	Actual	Duaget	Порозец	riojecteu	rojecteu	riojecteu	riojecteu	
Committed int add to ta	ax	\$34,317	\$29,980	\$25,974	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Sewer usage charges		380,506	404,186	489,156	820,314	820,314	820,314	820,314	820,314	820,314	
Services, connection a	nd inspection fees	12,940	9,316	56,233	9.000	9,000	9,000	9,000	9,000	9,000	
Liens	ila iliopoolioni 1000	20,121	22,200	17,912	18,000	18,000	18,000	18,000	18,000	18,000	
Appt'd sewer betterme	nts	85,328	91,284	82,642	80,000	80,000	80,000	80,000	80,000	80,000	
Investment income		10,900	9,611	6,743	9,000	9,000	9,000	9,000	9,000	9,000	
Transfers from general	fund (1)	163,032	159,213	155,101	150,401	145,701	140,854	136,330	131,630	127,090	
Transfers from general		0	0	0	0	0	2,000	39,000	31,000	134,667	
Miscellaneous charges		6,923	7,349	7,487	6,500	6,500	6,500	6,500	6,500	6,500	
Transfers from retained		231,584	224,406	238,600	150,000	150,000	150,000		150,000	150,000	
Translers from retained	Cariniya	201,004	224,400	200,000	130,000	130,000	150,000	130,000	130,000	130,000	
Total Revenue		\$945,651	\$957 545	\$1,079,848	\$1 268 215	\$1 263 515	\$1.260.669	\$1,293,144	\$1.280.444	\$1 370 574	
Total Nevelide		φ 04 0,051	φου1,045	Ψ1,010,040	Ψ1,200,215	Ψ1,200,010	Ψ1,200,000	ψ1,255,144	ψ1,200,444	\$1,379,371	
Expenses											
Personnel services		\$78,105	\$82,230	\$75,120	\$91,210	\$92,724	\$96,433	\$100,290	\$104,302	\$108,474	
Expenses		49,553	55,676	76,369	64,725	67,425	70,122	72,927	75,844	78,878	
Shared costs		115,645	121,264	130,771	138,118	141,591	147,255	153,145	159,271	165,641	
Sewer collection charge	es Fitchburg	400,000	355,741	480,665	650,000	650,000	650,000	650,000	650,000	650,000	
Sewer extension P&I	oo i itoribarg	326,063	318,426	310,201	300,802	291,402	281,708	272,660	263,260	254,180	
Transfer to reserve fun	d	0	0 10,120	0	10,000	10,000	10,000	10,000	10,000	10,000	
Capital improvement p		0	Ö	0	0	0	10,000	195,000	155,000	673,333	
Capital reserve	og.am (on)	0	0	0	0	0	0,000	0	000,000	0,000	
Suprice 1000170		- 0	- 0	-	J	-		- J			
Total Expenses		\$969,366	\$933,337	\$1,073,126	\$1,254,855	\$1,253,142	\$1,265,518	\$1,454,022	\$1,417,676	\$1,940,506	
Total Expelied		4000,000	4000,007	J.,0.0,120	J. 125-1,000	- 1,200,172	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2.,,.0.,,022	2.1	2.15.000	
Net Revenue		-\$23,715	\$24,208	\$6,722	\$13,360	\$10,373	-\$4,850	-\$160,878	-\$137,232	-\$560,936	
% of Expenses		-2.4%	2.6%	0.6%	1.1%	0.8%	-0.4%	-11.1%	-9.7%	-28.9%	
Cumulative Revenu	IA .	-\$23,715	\$493	\$7,215	\$20,575	\$30,948	\$26,098	-\$134,780	-\$272,012	-\$832,948	
January Nevent		Ψ20,710	Ψ-100	ψ1,210	Ψ20,070	\$00,040	420,000	\$101,100	4212,012	\$002,040	
Minimum Charge First	6,000 Gallons (3)	\$158.125	\$158.125	\$56.304	\$94.620	\$94.620	\$94.620	\$94.62	\$94.620	\$ 94.620	
Jsage Charge per 1,000		\$6.325	\$6.325	\$9.384	\$15.770	\$15.770	\$15.770	\$15.770	\$15.770		
3	7,22,121		-	0107-70701							
Annual Charge (semi-a	nnual billing)										
Small User (30,000 gal		\$316	\$316	\$282	\$473	\$473	\$473	\$473	\$473	\$473	
Medium User (90,000 g		\$633	\$633	\$845	\$1,419	\$1,419	\$1,419	\$1,419	\$1,419	\$1,419	
Large User (180,000 ga		\$1,202	\$1,202	\$1,689	\$2,839	\$2,839	\$2,839	\$2,839	\$2,839	\$2,839	
Annual Increase in Perc	cent (med user)	N/A	0.0%	33.5%	68.1%	0.0%	0.0%	0.0%	0.0%	0.0%	
axpayer Cost per 100h	(Valuation (1)(2)	\$17.96	\$17.54	\$17.09	\$16.57	\$16.05	\$15.74	\$19.32	\$17.92	\$28.84	
 Based on 50% fundir 			d.								
2) Based on 20% fundir	g of CIP from gener	al fund					24				

	Present and	Projecte	d Sewer Rev	enues and E	xpenses					
			F11 0011	TV 0010	5 1/ 44/4	mv	mv		W1 22 / W	
		2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	A	ctual	Actual	Actual	Budget	Proposed	Projected	Projected	Projected	Projected
Revenue		004047	200.000	005.074	205 000	207.000	205.000	****	****	407.000
Committed int add to tax		\$34,317	\$29,980	\$25,974	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Sewer usage charges		380,506	404,186	489,156	820,314	820,314	825,164	981,192	957,546	1,384,833
Services, connection and inspe	ction fees	12,940	9,316	56,233	9,000	9,000	9,000	9,000	9,000	9,000
Liens		20,121	22,200	17,912	18,000	18,000	18,000	18,000	18,000	18,000
Appt'd sewer betterments		85,328	91,284	82,642	80,000	80,000	80,000	80,000	80,000	80,000
Investment income		10,900	9,611	6,743	9,000	9,000	9,000	9,000	9,000	9,000
Transfers from general fund (1)		163,032	159,213	155,101	150,401	145,701	140,854	136,330	131,630	127,090
Transfers from general fund for		0	0	0	0	0	2,000	39,000	31,000	108,000
Transfers from general fund for	siphon project (2)	0	0	0	0	0	0	0	0	110,250
Miscellaneous charges		6,923	7,349	7,487	6,500	6,500	6,500	6,500	6,500	6,500
Transfers from retained earning	s	231,584	224,406	238,600	150,000	150,000	150,000	150,000	150,000	150,000
		045.054	0057 545	64 070 040	64 000 045	64 000 545	64 005 540	#4 4F4 000	64 447 670	60 007 070
Total Revenue	\$1	945,651	\$957,545	φ1,079,848	φ1,208,215	φ1,203,515	\$1,265,518	φ1,454,022	\$1,417,676	\$2,027,673
Expenses										
Personnel services		\$78,105	\$82,230	\$75,120	\$91,210	\$92,724	\$96,433	\$100,290	\$104,302	\$108,474
Expenses		49,553	55,676	76,369	64,725	67,425	70,122	72,927	75,844	78,878
Shared costs		115,645	121,264	130,771	138,118	141,591	147,255	153,145	159,271	165,641
		400,000	355,741	480,665	650,000	650,000	650,000	650,000	650,000	650,000
Sewer collection charges Fitchb Sewer extension P&I		326,063	318,426	310,201	300,802	291,402	281,708	272,660	263,260	254,180
			318,426	310,201	10,000	10,000	10,000	10,000	10,000	10,000
Transfer to reserve fund	OID)	0		0	10,000	10,000	10,000	195,000	155,000	540,000
Capital improvement program (JIP)		0			0			155,000	220,500
Siphon Project		0	0	0	0		0	0	0	220,500
Capital reserve		0	0	0	0	0	0	0	Ü	0
Total Expenses	\$9	969,366	\$933,337	\$1,073,126	\$1,254,855	\$1,253,142	\$1,265,518	\$1,454,022	\$1,417,676	\$2,027,673
							-	74-21		
Net Revenue		\$23,715	\$24,208	\$6,722	\$13,360	\$10,373	\$0	\$0	\$0	\$0
% of Expenses		-2.4%	2.6%	0.6%	1.1%	0.8%	0.0%	0.0%	0.0%	0.0%
Cumulative Revenue	-5	\$23,715	\$493	\$7,215	\$20,575	\$30,948	\$30,948	\$30,948	\$30,948	\$30,948
Wildrey Obert First 6 000 C	Hana (2)	150 405	6159 105	\$56.304	\$94.620	\$94.620	\$95.179	\$113.18	\$110.440	\$ 159.735
Minimum Charge First 6,000 Ga		158.125	\$158.125				\$15.863	\$18.863	\$18.408	
Jsage Charge per 1,000 Gal > 6	,000 (3)	\$6.325	\$6.325	\$9.384	\$15.770	\$15.770	\$15.663	\$10.003	φ10.4U8	φ 20.023
Annual Charge (semi-annual bi	ling)									
Small User (30,000 gal/yr)		\$316	\$316	\$282	\$473	\$473	\$476	\$566	\$552	\$799
Medium User (90,000 gal/yr)		\$633	\$633	\$845	\$1,419	\$1,419	\$1,428	\$1,698	\$1,657	\$2,396
Large User (180,000 gal/yr)		\$1,202	\$1,202	\$1,689	\$2,839	\$2,839	\$2,855	\$3,395	\$3,313	\$4,792
Annual Increase in Percent (me	d user)	N/A	0.0%	33.5%	68.1%	0.0%	0.6%	18.9%	-2.4%	44.6%
Faxpayer Cost per 100K Valuat	on (1)(2)	\$17.96	\$17.54	\$17.09	\$16.57	\$17.76	\$17.41	\$21.37	\$19.82	\$42.08
anpayor oost per roort valuate	(·/(=/		711.193		10.50	# AT 151.7		,		
1) Passed on 500/ funding of auti	ting DRI from constal for	ınd								
1) Based on 50% funding of exist			ct from gene							