

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	

Forecast W 4.0 -- WATER Service 10 Year Revenue Requirement Raised from Rates
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

CAPITAL OUTLAYS

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823
Administration	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823

TOTAL CAPITAL OUTLAYS

CASH Basis	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823
UTILITY Basis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRANSFERS

T Transfers	\$ 359,415	\$ 370,198	\$ 381,304	\$ 392,743	\$ 404,525	\$ 416,661	\$ 429,160	\$ 442,035	\$ 455,296	\$ 468,955	
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TOTAL TRANSFERS

CASH Basis	\$ 359,415	\$ 370,198	\$ 381,304	\$ 392,743	\$ 404,525	\$ 416,661	\$ 429,160	\$ 442,035	\$ 455,296	\$ 468,955	
UTILITY Basis	\$ 359,415	\$ 370,198	\$ 381,304	\$ 392,743	\$ 404,525	\$ 416,661	\$ 429,160	\$ 442,035	\$ 455,296	\$ 468,955	

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
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Forecast W 4.0 -- WATER Service 10 Year Revenue Requirement Raised from Rates
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

CURRENT DEBT SERVICE - WATER

Water Debt Service

Principal	\$ 780,450	\$ 807,642	\$ 797,141	\$ 778,114	\$ 726,646	\$ 747,057	\$ 711,948	\$ 698,097	\$ 726,468	\$ 751,851
Interest	498,183	477,747	451,538	425,506	400,629	378,157	354,386	327,319	300,021	271,488
Reserve	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,278,633	\$ 1,285,388	\$ 1,248,679	\$ 1,203,620	\$ 1,127,275	\$ 1,125,214	\$ 1,066,334	\$ 1,025,415	\$ 1,026,489	\$ 1,023,339

TOTAL CURRENT DEBT SERVICE -- WATER

CASH Basis	\$ 1,278,633	\$ 1,285,388	\$ 1,248,679	\$ 1,203,620	\$ 1,127,275	\$ 1,125,214	\$ 1,066,334	\$ 1,025,415	\$ 1,026,489	\$ 1,023,339
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UTILITY Basis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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FUTURE DEBT SERVICE - WATER

Water Debt Service

Principal	\$ -	\$ 434,954	\$ 452,788	\$ 1,196,276	\$ 1,245,323	\$ 1,610,515	\$ 1,676,547	\$ 1,890,270	\$ 1,967,771	\$ 2,096,778
Interest	-	752,760	734,927	1,970,963	1,921,915	2,414,517	2,348,486	2,530,667	2,453,166	2,456,128
Reserve	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ 1,187,714	\$ 1,187,714	\$ 3,167,239	\$ 3,167,239	\$ 4,025,032	\$ 4,025,032	\$ 4,420,937	\$ 4,420,937	\$ 4,552,906

TOTAL FUTURE DEBT SERVICE -- WATER

CASH Basis	\$ -	\$ 1,187,714	\$ 1,187,714	\$ 3,167,239	\$ 3,167,239	\$ 4,025,032	\$ 4,025,032	\$ 4,420,937	\$ 4,420,937	\$ 4,552,906
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UTILITY Basis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast W 4.0 -- WATER Service 10 Year Revenue Requirement Raised from Rates											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
DEPRECIATION											
Existing Assets	\$ 1,084,212	\$ 1,068,144	\$ 1,058,007	\$ 1,037,147	\$ 1,009,219	\$ 1,006,524	\$ 971,344	\$ 971,135	\$ 970,824	\$ 970,505	
Capital Improvement Plan	276,250	473,625	1,051,125	1,274,875	1,397,575	1,616,400	1,764,900	1,779,900	1,794,900	1,809,900	
	\$ 1,360,462	\$ 1,541,769	\$ 2,109,132	\$ 2,312,022	\$ 2,406,794	\$ 2,622,924	\$ 2,736,244	\$ 2,751,035	\$ 2,765,724	\$ 2,780,405	
TOTAL DEPRECIATION											
CASH Basis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
UTILITY Basis	\$ 1,360,462	\$ 1,541,769	\$ 2,109,132	\$ 2,312,022	\$ 2,406,794	\$ 2,622,924	\$ 2,736,244	\$ 2,751,035	\$ 2,765,724	\$ 2,780,405	
RETURN											
Net Rate Base											
Existing Assets	\$ 36,852,376	\$ 35,883,428	\$ 34,895,677	\$ 33,913,424	\$ 33,020,635	\$ 32,068,401	\$ 31,152,642	\$ 30,307,101	\$ 29,397,304	\$ 28,491,270	
Capital Improvement Plan	10,773,750	18,195,125	39,194,000	46,869,125	50,379,550	57,516,150	61,691,250	60,511,350	59,316,450	58,106,550	
Total	\$ 47,626,126	\$ 54,078,553	\$ 74,089,677	\$ 80,782,549	\$ 83,400,185	\$ 89,584,551	\$ 92,843,892	\$ 90,818,451	\$ 88,713,754	\$ 86,597,820	
Rate of Return	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	
TOTAL RETURN											
CASH Basis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
UTILITY Basis	\$ 4,205,021	\$ 4,774,721	\$ 6,541,550	\$ 7,132,479	\$ 7,363,596	\$ 7,909,628	\$ 8,197,403	\$ 8,018,572	\$ 7,832,744	\$ 7,645,923	
TOTAL COST OF SERVICE											
TOTAL COST OF SERVICE - WATER											
CASH Basis	\$ 5,959,203	\$ 7,969,047	\$ 8,513,296	\$ 10,904,451	\$ 11,784,260	\$ 13,092,480	\$ 13,496,952	\$ 14,880,999	\$ 15,387,744	\$ 16,053,152	
UTILITY Basis	\$ 10,064,230 69%	\$ 11,630,612 46%	\$ 14,545,761 71%	\$ 15,796,270 45%	\$ 17,078,313 45%	\$ 18,292,963 40%	\$ 19,157,409 42%	\$ 20,022,430 35%	\$ 20,356,963 32%	\$ 20,721,412 29%	

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
		Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 4.0 -- WATER Service 10 Year Revenue Requirement Raised from Rates Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
NON RATE REVENUES											
TOTAL NON-RATE REVENUES											
CASH Basis		\$ 1,675,083	\$ 1,675,083	\$ 1,793,131	\$ 1,366,001	\$ 1,366,534	\$ 1,347,952	\$ 1,308,744	\$ 1,248,149	\$ 1,166,286	\$ 1,203,024
UTILITY Basis		\$ 1,675,083	\$ 1,675,083	\$ 1,793,131	\$ 1,366,001	\$ 1,366,534	\$ 1,347,952	\$ 1,308,744	\$ 1,248,149	\$ 1,166,286	\$ 1,203,024
NET REVENUE REQUIREMENT											
NET REVENUE REQUIREMENT											
CASH Basis		\$ 4,284,120	\$ 6,293,965	\$ 6,720,165	\$ 9,538,450	\$ 10,417,727	\$ 11,744,527	\$ 12,188,207	\$ 13,632,850	\$ 14,221,459	\$ 14,850,128
UTILITY Basis		\$ 8,389,148 95.8%	\$ 9,955,529 58.2%	\$ 12,752,630 89.8%	\$ 14,430,269 51.3%	\$ 15,711,780 50.8%	\$ 16,945,011 44.3%	\$ 17,848,665 46.4%	\$ 18,774,282 37.7%	\$ 19,190,677 34.9%	\$ 19,518,389 31.4%

10 Year Forecast 2018-2027	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 5.0 -- WATER Service Cost Functionalization**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****OPERATING EXPENSES**

<u>Allocation Factor</u>										
Treatment	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%
Distribution	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Total Cost</u>										
Treatment	\$ 2,127,200	\$ 2,540,680	2833526.301	\$ 3,062,340	\$ 3,547,652	\$ 3,773,949	\$ 4,005,641	\$ 4,527,859	\$ 4,780,908	\$ 5,049,642
Distribution	1,826,858	2,181,958	2,433,457	2,629,965	3,046,755	3,241,100	3,440,080	3,888,565	4,105,886	4,336,677
Administration	-	-	-	-	-	-	-	-	-	-
Customer	185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Total Operating Expenses	\$ 4,139,331	\$ 4,943,924	\$ 5,513,776	\$ 5,959,027	\$ 6,903,399	\$ 7,343,750	\$ 7,794,602	\$ 8,810,788	\$ 9,303,199	\$ 9,826,129

CAPITAL OUTLAYS

<u>Allocation Factor</u>										
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Water Capital Outlays</u>										
Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Water Capital Outlays	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823	\$ 181,823

10 Year Forecast 2018-2027	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 5.0 -- WATER Service Cost Functionalization**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****TRANSFERS**

<u>Allocation Factor</u>										
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Total Cost</u>										
Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Customer	-	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 359,415	\$ 370,198	\$ 381,304	\$ 392,743	\$ 404,525	\$ 416,661	\$ 429,160	\$ 442,035	\$ 455,296	\$ 468,955

CURRENT DEBT SERVICE

<u>Allocation Factor</u>										
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Water Debt Service</u>										
Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	1,278,633	1,285,388	1,248,679	1,203,620	1,127,275	1,125,214	1,066,334	1,025,415	1,026,489	1,023,339
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Current Debt Service	\$ 1,278,633	\$ 1,285,388	\$ 1,248,679	\$ 1,203,620	\$ 1,127,275	\$ 1,125,214	\$ 1,066,334	\$ 1,025,415	\$ 1,026,489	\$ 1,023,339

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	

Forecast W 5.0 -- WATER Service Cost Functionalization**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****FUTURE DEBT SERVICE**Allocation Factor

Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Future Debt Service

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	1,187,714	1,187,714	3,167,239	3,167,239	4,025,032	4,025,032	4,420,937	4,420,937	4,552,906
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Future Debt Service	\$ -	\$ 1,187,714	\$ 1,187,714	\$ 3,167,239	\$ 3,167,239	\$ 4,025,032	\$ 4,025,032	\$ 4,420,937	\$ 4,420,937	\$ 4,552,906

DEPRECIATIONAllocation Factor

Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Depreciation

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Test Year	Forecast	2020	2021	2022	2023	2024	2025	2026	2027		
2018	2019										

Forecast W 5.0 -- WATER Service Cost Functionalization**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****RETURN**Allocation Factor

Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Return

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-
Total Return	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL COST OF SERVICE**Total Water COS**

Treatment	\$ 2,127,200	\$ 2,540,680	\$ 2,833,526	\$ 3,062,340	\$ 3,547,652	\$ 3,773,949	\$ 4,005,641	\$ 4,527,859	\$ 4,780,908	\$ 5,049,642
Distribution	3,287,314	4,836,884	5,051,674	7,182,646	7,523,092	8,573,169	8,713,270	9,516,740	9,735,135	10,094,744
Administration	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Customer	185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Total	\$ 5,959,203	\$ 7,969,047	\$ 8,513,296	\$ 10,904,451	\$ 11,784,260	\$ 13,092,480	\$ 13,496,952	\$ 14,880,999	\$ 15,387,744	\$ 16,053,152

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027		Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 5.0 -- WATER Service Cost Functionalization Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
UTILITY Basis											
OPERATING EXPENSES											
Allocation Factor											
Treatment		51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%
Distribution		44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%
Administration		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer		4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Cost											
Treatment	\$	2,127,200	\$ 2,540,680	\$ 2,833,526	\$ 3,062,340	\$ 3,547,652	\$ 3,773,949	\$ 4,005,641	\$ 4,527,859	\$ 4,780,908	\$ 5,049,642
Distribution		1,826,858	2,181,958	2,433,457	2,629,965	3,046,755	3,241,100	3,440,080	3,888,565	4,105,886	4,336,677
Administration		-	-	-	-	-	-	-	-	-	-
Customer		185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Total Operating Expenses	\$	4,139,331	\$ 4,943,924	\$ 5,513,776	\$ 5,959,027	\$ 6,903,399	\$ 7,343,750	\$ 7,794,602	\$ 8,810,788	\$ 9,303,199	\$ 9,826,129
CAPITAL OUTLAYS											
Allocation Factor											
Treatment		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Administration		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water Capital Outlays											
Treatment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution		-	-	-	-	-	-	-	-	-	-
Administration		-	-	-	-	-	-	-	-	-	-
Customer		-	-	-	-	-	-	-	-	-	-
Total Water Capital Outlays	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10 Year Forecast 2018-2027	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 5.0 -- WATER Service Cost Functionalization**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****TRANSFERS**Allocation Factor

Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Total Cost

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Customer	-	-	-	-	-	-	-	-	-	-
Total Transfers	\$ 359,415	\$ 370,198	\$ 381,304	\$ 392,743	\$ 404,525	\$ 416,661	\$ 429,160	\$ 442,035	\$ 455,296	\$ 468,955

CURRENT DEBT SERVICEAllocation Factor

Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Water Debt Service

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Current Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10 Year Forecast 2018-2027	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 5.0 -- WATER Service Cost Functionalization**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****FUTURE DEBT SERVICE**Allocation Factor

Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Future Debt Service

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Future Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEPRECIATIONAllocation Factor

Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Depreciation

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	1,360,462	1,541,769	2,109,132	2,312,022	2,406,794	2,622,924	2,736,244	2,751,035	2,765,724	2,780,405
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Depreciation	\$ 1,360,462	\$ 1,541,769	\$ 2,109,132	\$ 2,312,022	\$ 2,406,794	\$ 2,622,924	\$ 2,736,244	\$ 2,751,035	\$ 2,765,724	\$ 2,780,405

10 Year Forecast 2018-2027 CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 5.0 -- WATER Service Cost Functionalization										
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block										
RETURN										
<u>Allocation Factor</u>										
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Return</u>										
Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	4,205,021	4,774,721	6,541,550	7,132,479	7,363,596	7,909,628	8,197,403	8,018,572	7,832,744	7,645,923
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Return	\$ 4,205,021	\$ 4,774,721	\$ 6,541,550	\$ 7,132,479	\$ 7,363,596	\$ 7,909,628	\$ 8,197,403	\$ 8,018,572	\$ 7,832,744	\$ 7,645,923
TOTAL COST OF SERVICE										
<u>Total Water COS</u>										
Treatment	\$ 2,127,200	\$ 2,540,680	\$ 2,833,526	\$ 3,062,340	\$ 3,547,652	\$ 3,773,949	\$ 4,005,641	\$ 4,527,859	\$ 4,780,908	\$ 5,049,642
Distribution	7,392,342	8,498,448	11,084,139	12,074,465	12,817,145	13,773,653	14,373,727	14,658,172	14,704,354	14,763,005
Administration	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Customer	185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Total	\$ 10,064,230	\$ 11,630,612	\$ 14,545,761	\$ 15,796,270	\$ 17,078,313	\$ 18,292,963	\$ 19,157,409	\$ 20,022,430	\$ 20,356,963	\$ 20,721,412
Percent Greater than Cash Basis	68.9%	45.9%	70.9%	44.9%	44.9%	39.7%	41.9%	34.6%	32.3%	29.1%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027	Allocation %	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 6.0 -- Water Cost Classification**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****Total Water Cost of Service**

Treatment	\$	2,127,200	\$	2,540,680	\$	2,833,526	\$	3,062,340	\$	3,547,652	\$	3,773,949	\$	4,005,641	\$	4,527,859	\$	4,780,908	\$	5,049,642
Distribution		3,287,314		4,836,884		5,051,674		7,182,646		7,523,092		8,573,169		8,713,270		9,516,740		9,735,135		10,094,744
Admin		359,415		370,198		381,304		392,743		404,525		416,661		429,160		442,035		455,296		468,955
Customer		185,273		221,286		246,793		266,722		308,991		328,701		348,881		394,365		416,404		439,810
Total		5,959,203		7,969,047		8,513,296		10,904,451		11,784,260		13,092,480		13,496,952		14,880,999		15,387,744		16,053,152

Water Cost Classification

<u>Treatment</u>																					
Base	66.67%	\$	1,418,133	\$	1,693,786	\$	1,889,018	\$	2,041,560	\$	2,365,102	\$	2,515,966	\$	2,670,427	\$	3,018,573	\$	3,187,272	\$	3,366,428
Max Day/Extra Capacity	33.33%		709,067		846,893		944,509		1,020,780		1,182,551		1,257,983		1,335,214		1,509,286		1,593,636		1,683,214
Customer Billing	0.00%		-		-		-		-		-		-		-		-		-		-
Sub-Total			2,127,200		2,540,680		2,833,526		3,062,340		3,547,652		3,773,949		4,005,641		4,527,859		4,780,908		5,049,642
<u>Distribution</u>																					
Base	66.67%		2,191,543		3,224,589		3,367,782		4,788,431		5,015,395		5,715,446		5,808,846		6,344,494		6,490,090		6,729,830
Max Day/Extra Capacity	33.33%		1,095,771		1,612,295		1,683,891		2,394,215		2,507,697		2,857,723		2,904,423		3,172,247		3,245,045		3,364,915
Customer Billing	0.00%		-		-		-		-		-		-		-		-		-		-
Sub-Total			3,287,314		4,836,884		5,051,674		7,182,646		7,523,092		8,573,169		8,713,270		9,516,740		9,735,135		10,094,744
<u>Customer Billing</u>																					
Base	0.00%		-		-		-		-		-		-		-		-		-		-
Max Day/Extra Capacity	0.00%		-		-		-		-		-		-		-		-		-		-
Customer Billing	100.00%		185,273		221,286		246,793		266,722		308,991		328,701		348,881		394,365		416,404		439,810
Sub-Total			185,273		221,286		246,793		266,722		308,991		328,701		348,881		394,365		416,404		439,810

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Allocation	%	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 6.0 -- Water Cost Classification											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
Sub-Total											
Base		3,609,676	4,918,376	5,256,800	6,829,991	7,380,496	8,231,412	8,479,274	9,363,066	9,677,362	10,096,258
Max Day/Extra Capacity		1,804,838	2,459,188	2,628,400	3,414,996	3,690,248	4,115,706	4,239,637	4,681,533	4,838,681	5,048,129
Customer Billing		185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Sub-Total		5,599,787	7,598,850	8,131,992	10,511,709	11,379,736	12,675,819	13,067,791	14,438,964	14,932,448	15,584,197
Percentage											
Base		64.46%	64.73%	64.64%	64.98%	64.86%	64.94%	64.89%	64.85%	64.81%	64.79%
Max Day/Extra Capacity		32.23%	32.36%	32.32%	32.49%	32.43%	32.47%	32.44%	32.42%	32.40%	32.39%
Customer Billing		3.31%	2.91%	3.03%	2.54%	2.72%	2.59%	2.67%	2.73%	2.79%	2.82%
Sub-Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Administration Allocation											
Base	\$	231,682	\$ 239,611	\$ 246,488	\$ 255,185	\$ 262,361	\$ 270,571	\$ 278,469	\$ 286,641	\$ 295,067	\$ 303,814
Max Day/Extra Capacity		115,841	119,806	123,244	127,592	131,180	135,285	139,234	143,321	147,533	151,907
Customer Billing		11,892	10,781	11,572	9,965	10,984	10,805	11,458	12,073	12,696	13,235
Sub-Total		359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Total Cost of Service											
Base		3,841,358	5,157,987	5,503,288	7,085,176	7,642,857	8,501,983	8,757,742	9,649,708	9,972,429	10,400,071
Max Day/Extra Capacity		1,920,679	2,578,993	2,751,644	3,542,588	3,821,428	4,250,991	4,378,871	4,824,854	4,986,215	5,200,036
Customer Billing		197,165	232,067	258,365	276,687	319,975	339,506	360,338	406,438	429,101	453,045
Sub-Total		5,959,203	7,969,047	8,513,296	10,904,451	11,784,260	13,092,480	13,496,952	14,880,999	15,387,744	16,053,152
Less Non-Rate Revenues											
Base	64.46%	1,079,774	1,079,774	1,155,869	880,537	880,880	868,903	843,629	804,569	751,799	775,480
Max Day/Extra Capacity	32.23%	539,887	539,887	577,935	440,269	440,440	434,451	421,815	402,284	375,899	387,740
Customer Billing	3.31%	55,421	55,421	59,327	45,195	45,213	44,598	43,301	41,296	38,587	39,803
Sub-Total	100.00%	1,675,083	1,675,083	1,793,131	1,366,001	1,366,534	1,347,952	1,308,744	1,248,149	1,166,286	1,203,024
Net Water Cost Classification											
Total											
Base		2,761,584	4,078,213	4,347,418	6,204,639	6,761,976	7,633,080	7,914,113	8,845,139	9,220,630	9,624,591
Max Day/Extra Capacity		1,380,792	2,039,106	2,173,709	3,102,319	3,380,988	3,816,540	3,957,057	4,422,570	4,610,315	4,812,295
Customer Billing		141,744	176,646	199,037	231,492	274,762	294,907	317,037	365,142	390,513	413,242
Total		4,284,120	6,293,965	6,720,165	9,538,450	10,417,727	11,744,527	12,188,207	13,632,850	14,221,459	14,850,128
Percent											
Base		64.46%	64.80%	64.69%	65.05%	64.91%	64.99%	64.93%	64.88%	64.84%	64.81%
Max Day/Extra Capacity		32.23%	32.40%	32.35%	32.52%	32.45%	32.50%	32.47%	32.44%	32.42%	32.41%
Customer Billing		3.31%	2.81%	2.96%	2.43%	2.64%	2.51%	2.60%	2.68%	2.75%	2.78%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Allocation %	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 6.0 -- Water Cost Classification**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****UTILITY Basis****Total Water Cost of Service**

Treatment	\$	2,127,200	\$	2,540,680	\$	2,833,526	\$	3,062,340	\$	3,547,652	\$	3,773,949	\$	4,005,641	\$	4,527,859	\$	4,780,908	\$	5,049,642
Distribution		7,392,342		8,498,448		11,084,139		12,074,465		12,817,145		13,773,653		14,373,727		14,658,172		14,704,354		14,763,005
Admin		359,415		370,198		381,304		392,743		404,525		416,661		429,160		442,035		455,296		468,955
Customer		185,273		221,286		246,793		266,722		308,991		328,701		348,881		394,365		416,404		439,810
Total Water Cost of Service		10,064,230		11,630,612		14,545,761		15,796,270		17,078,313		18,292,963		19,157,409		20,022,430		20,356,963		20,721,412

Water Cost ClassificationTreatment

Base	66.67%	\$	1,418,133	\$	1,693,786	\$	1,889,018	\$	2,041,560	\$	2,365,102	\$	2,515,966	\$	2,670,427	\$	3,018,573	\$	3,187,272	\$	3,366,428
Max Day/Extra Capacity	33.33%		709,067		846,893		944,509		1,020,780		1,182,551		1,257,983		1,335,214		1,509,286		1,593,636		1,683,214
Customer Billing	0.00%		-		-		-		-		-		-		-		-		-		-
Sub-Total			2,127,200		2,540,680		2,833,526		3,062,340		3,547,652		3,773,949		4,005,641		4,527,859		4,780,908		5,049,642

Distribution

Base	66.67%		4,928,228		5,665,632		7,389,426		8,049,644		8,544,763		9,182,435		9,582,485		9,772,114		9,802,902		9,842,003
Max Day/Extra Capacity	33.33%		2,464,114		2,832,816		3,694,713		4,024,822		4,272,382		4,591,218		4,791,242		4,886,057		4,901,451		4,921,002
Customer Billing	0.00%		-		-		-		-		-		-		-		-		-		-
Sub-Total			7,392,342		8,498,448		11,084,139		12,074,465		12,817,145		13,773,653		14,373,727		14,658,172		14,704,354		14,763,005

Customer Billing

Base	0.00%		-		-		-		-		-		-		-		-		-		-
Max Day/Extra Capacity	0.00%		-		-		-		-		-		-		-		-		-		-
Customer Billing	100.00%		185,273		221,286		246,793		266,722		308,991		328,701		348,881		394,365		416,404		439,810
Sub-Total			185,273		221,286		246,793		266,722		308,991		328,701		348,881		394,365		416,404		439,810

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Allocation %	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 6.0 -- Water Cost Classification											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
<u>Sub-Total</u>											
Base		6,346,361	7,359,419	9,278,443	10,091,204	10,909,865	11,698,401	12,252,912	12,790,687	12,990,175	13,208,431
Max Day/Extra Capacity		3,173,181	3,679,709	4,639,222	5,045,602	5,454,932	5,849,200	6,126,456	6,395,344	6,495,087	6,604,216
Customer Billing		185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Sub-Total		9,704,815	11,260,414	14,164,458	15,403,528	16,673,788	17,876,302	18,728,249	19,580,395	19,901,666	20,252,457
<u>Percentage</u>											
Base		65.39%	65.36%	65.51%	65.51%	65.43%	65.44%	65.42%	65.32%	65.27%	65.22%
Max Day/Extra Capacity		32.70%	32.68%	32.75%	32.76%	32.72%	32.72%	32.71%	32.66%	32.64%	32.61%
Customer Billing		1.91%	1.97%	1.74%	1.73%	1.85%	1.84%	1.86%	2.01%	2.09%	2.17%
Sub-Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<u>Administration Allocation</u>											
Base	\$	235,036	\$ 241,948	\$ 249,773	\$ 257,295	\$ 264,686	\$ 272,666	\$ 280,777	\$ 288,755	\$ 297,180	\$ 305,847
Max Day/Extra Capacity		117,518	120,974	124,887	128,647	132,343	136,333	140,389	144,377	148,590	152,924
Customer Billing		6,862	7,275	6,644	6,801	7,496	7,661	7,995	8,903	9,526	10,184
Sub-Total		359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
<u>Total Cost of Service</u>											
Base		6,581,397	7,601,367	9,528,217	10,348,499	11,174,550	11,971,067	12,533,689	13,079,442	13,287,355	13,514,279
Max Day/Extra Capacity		3,290,698	3,800,684	4,764,108	5,174,249	5,587,275	5,985,534	6,266,845	6,539,721	6,643,677	6,757,139
Customer Billing		192,135	228,561	253,436	273,522	316,488	336,362	356,875	403,267	425,931	449,994
Sub-Total		10,064,230	11,630,612	14,545,761	15,796,270	17,078,313	18,292,963	19,157,409	20,022,430	20,356,963	20,721,412
<u>Less Non-Rate Revenues</u>											
Base	65.39%	1,095,403	1,095,403	1,172,599	893,282	893,630	881,479	855,840	816,214	762,680	786,705
Max Day/Extra Capacity	32.70%	547,701	547,701	586,300	446,641	446,815	440,740	427,920	408,107	381,340	393,352
Customer Billing	1.91%	31,979	31,979	34,232	26,078	26,088	25,734	24,985	23,828	22,265	22,967
Sub-Total	100.00%	1,675,083	1,675,083	1,793,131	1,366,001	1,366,534	1,347,952	1,308,744	1,248,149	1,166,286	1,203,024
<u>Net Water Cost Classification</u>											
<u>Total</u>											
Base		5,485,994	6,505,964	8,355,617	9,455,217	10,280,920	11,089,588	11,677,850	12,263,228	12,524,675	12,727,574
Max Day/Extra Capacity		2,742,997	3,252,982	4,177,809	4,727,608	5,140,460	5,544,794	5,838,925	6,131,614	6,262,337	6,363,787
Customer Billing		160,156	196,583	219,204	247,444	290,399	310,629	331,890	379,439	403,665	427,028
Total		8,389,148	9,955,529	12,752,630	14,430,269	15,711,780	16,945,011	17,848,665	18,774,282	19,190,677	19,518,389
<u>Percent</u>											
Base		65.39%	65.35%	65.52%	65.52%	65.43%	65.44%	65.43%	65.32%	65.26%	65.21%
Max Day/Extra Capacity		32.70%	32.68%	32.76%	32.76%	32.72%	32.72%	32.71%	32.66%	32.63%	32.60%
Customer Billing		1.91%	1.97%	1.72%	1.71%	1.85%	1.83%	1.86%	2.02%	2.10%	2.19%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W7.0 -- Customer and Volume Totals

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

WATER VOLUMES

Customer Class Units -- Base Annual Usage

<u>Inside</u>										
WI1 Residential Inside	308,850,184	377,909,858	453,961,289	504,714,730	555,499,694	605,184,143	652,546,384	696,319,686	735,244,392	776,345,014
WI2 Commercial Inside	104,120,104	127,401,820	153,040,209	170,150,296	187,271,011	204,020,718	219,987,558	234,744,488	247,866,852	261,722,764
Sub-Total	412,970,288	505,311,479	607,001,499	674,865,026	742,770,705	809,204,861	872,533,942	931,064,174	983,111,244	1,038,067,778
<u>Outside</u>										
WO1 Residential Outside	100,247,428	122,663,003	147,347,983	163,821,671	180,305,592	196,432,305	211,805,269	226,013,326	238,647,612	251,988,163
WO2 Commercial Outside	22,390,069	27,396,544	32,909,886	36,589,253	40,270,905	43,872,775	47,306,296	50,479,638	53,301,482	56,281,068
Sub-Total	122,637,496	150,059,547	180,257,869	200,410,924	220,576,497	240,305,080	259,111,566	276,492,964	291,949,094	308,269,231
Total	535,607,785	655,371,026	787,259,368	875,275,950	963,347,202	1,049,509,940	1,131,645,508	1,207,557,138	1,275,060,338	1,346,337,009
Percent Increase		22.36%	20.12%	11.18%	10.06%	8.94%	7.83%	6.71%	5.59%	5.59%

Percent of Total -- Base

<u>Inside</u>										
WI1 Residential Inside	57.66%	57.66%	57.66%	57.66%	57.66%	57.66%	57.66%	57.66%	57.66%	57.66%
WI2 Commercial Inside	19.44%	19.44%	19.44%	19.44%	19.44%	19.44%	19.44%	19.44%	19.44%	19.44%
Sub-Total	77.10%	77.10%	77.10%	77.10%	77.10%	77.10%	77.10%	77.10%	77.10%	77.10%
<u>Outside</u>										
WO1 Residential Outside	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%
WO2 Commercial Outside	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%
Sub-Total	22.90%	22.90%	22.90%	22.90%	22.90%	22.90%	22.90%	22.90%	22.90%	22.90%
Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<u>Adjusted Percent -- Inside</u>										
WI1 Residential Inside	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%
WI2 Commercial Inside	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W7.0 -- Customer and Volume Totals

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

Net Annual Volume after Minimum

<u>Inside</u>										
WI1 Residential Inside	222,186,184	271,867,571	326,578,813	363,090,733	399,625,332	435,368,222	469,440,520	500,930,943	528,933,296	558,500,998
WI2 Commercial Inside	98,336,104	120,324,304	144,538,637	160,698,238	176,867,876	192,687,116	207,766,978	221,704,143	234,067,543	247,183,742
Sub-Total	320,522,288	392,191,874	471,117,451	523,788,971	576,493,208	628,055,337	677,207,498	722,635,086	763,030,839	805,684,740
<u>Outside</u>										
WO1 Residential Outside	71,195,428	87,114,903	104,646,103	116,345,668	128,052,500	139,505,644	150,423,478	160,513,998	169,486,831	178,961,251
WO2 Commercial Outside	21,730,069	26,588,966	31,939,790	35,510,698	39,083,825	42,579,521	45,911,832	48,991,632	51,730,295	54,622,051
Sub-Total	92,925,496	113,703,870	136,585,893	151,856,366	167,136,325	182,085,165	196,335,310	209,505,630	221,217,126	233,583,302
Total System	413,447,785	505,895,744	607,703,343	675,645,338	743,629,533	810,140,503	873,542,808	932,140,716	984,247,965	1,039,268,042

Customer Class Units -- Base Daily Average

<u>Inside</u>										
WI1 Residential Inside	846,165	1,035,369	1,243,730	1,382,780	1,521,917	1,658,039	1,787,798	1,907,725	2,014,368	2,126,973
WI2 Commercial Inside	285,261	349,046	419,288	466,165	513,071	558,961	602,706	643,136	679,087	717,049
Sub-Total	1,131,425	1,384,415	1,663,018	1,848,945	2,034,988	2,217,000	2,390,504	2,550,861	2,693,455	2,844,021
<u>Outside</u>										
WO1 Residential Outside	274,650	336,063	403,693	448,826	493,988	538,171	580,288	619,215	653,829	690,379
WO2 Commercial Outside	61,343	75,059	90,164	100,245	110,331	120,199	129,606	138,300	146,031	154,195
Sub-Total	335,993	411,122	493,857	549,071	604,319	658,370	709,895	757,515	799,861	844,573
Total System	1,467,419	1,795,537	2,156,875	2,398,016	2,639,307	2,875,370	3,100,399	3,308,376	3,493,316	3,688,595

Customer Class Units -- Capacity Factor

<u>Inside</u>										
WI1 Residential Inside	147	147	147	147	147	147	147	147	147	147
WI2 Commercial Inside	148	148	148	148	148	148	148	148	148	148
<u>Outside</u>										
WO1 Residential Outside	148	148	148	148	148	148	148	148	148	148
WO2 Commercial Outside	277	277	277	277	277	277	277	277	277	277

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W7.0 -- Customer and Volume Totals**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****Customer Class Units -- Total Capacity**

<u>Inside</u>										
WI1 Residential Inside	1,242,030	1,519,752	1,825,590	2,029,693	2,233,923	2,433,727	2,624,193	2,800,226	2,956,760	3,122,045
WI2 Commercial Inside	422,406	516,857	620,870	690,284	759,742	827,694	892,470	952,337	1,005,574	1,061,786
Sub-Total	1,664,436	2,036,608	2,446,460	2,719,977	2,993,665	3,261,421	3,516,663	3,752,563	3,962,334	4,183,831
<u>Outside</u>										
WO1 Residential Outside	405,580	496,269	596,139	662,788	729,479	794,724	856,920	914,403	965,519	1,019,492
WO2 Commercial Outside	170,125	208,165	250,057	278,014	305,988	333,356	359,444	383,556	404,997	427,637
Sub-Total	575,705	704,434	846,196	940,802	1,035,467	1,128,080	1,216,365	1,297,959	1,370,516	1,447,129
Total System	2,240,142	2,741,043	3,292,657	3,660,780	4,029,131	4,389,501	4,733,027	5,050,522	5,332,850	5,630,959

Customer Class Units -- Extra Capacity

<u>Inside</u>										
WI1 Residential Inside	395,866	484,382	581,860	646,913	712,006	775,688	836,395	892,501	942,392	995,072
WI2 Commercial Inside	137,145	167,811	201,582	224,119	246,670	268,733	289,764	309,202	326,486	344,737
Sub-Total	533,011	652,193	783,442	871,032	958,676	1,044,421	1,126,159	1,201,702	1,268,878	1,339,809
<u>Outside</u>										
WO1 Residential Outside	130,930	160,206	192,446	213,962	235,491	256,554	276,632	295,188	311,690	329,113
WO2 Commercial Outside	108,782	133,106	159,893	177,769	195,657	213,156	229,838	245,256	258,966	273,442
Sub-Total	239,712	293,312	352,339	391,731	431,148	469,710	506,470	540,444	570,655	602,555
Total System	772,723	945,506	1,135,782	1,262,763	1,389,824	1,514,131	1,632,628	1,742,146	1,839,534	1,942,365

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W7.0 -- Customer and Volume Totals**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****Customer Class -- Percent of Extra Capacity**

<u>Inside</u>										
WI1 Residential Inside	51.23%	51.23%	51.23%	51.23%	51.23%	51.23%	51.23%	51.23%	51.23%	51.23%
WI2 Commercial Inside	17.75%	17.75%	17.75%	17.75%	17.75%	17.75%	17.75%	17.75%	17.75%	17.75%
Sub-Total	68.98%	68.98%	68.98%	68.98%	68.98%	68.98%	68.98%	68.98%	68.98%	68.98%
<u>Outside</u>										
WO1 Residential Outside	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%
WO2 Commercial Outside	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%
Sub-Total	31.02%	31.02%	31.02%	31.02%	31.02%	31.02%	31.02%	31.02%	31.02%	31.02%
Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<u>Adjusted Percent -- Inside</u>										
WI1 Residential Inside	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%
WI2 Commercial Inside	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%
Sub-Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Customer Class Units -- Annual Bills

<u>Inside</u>										
WI1 Residential Inside	43,332	53,021	63,691	70,812	77,937	84,908	91,553	97,694	103,156	108,922
WI2 Commercial Inside	2,892	3,539	4,251	4,726	5,202	5,667	6,110	6,520	6,885	7,270
Sub-Total	46,224	56,560	67,942	75,538	83,139	90,575	97,663	104,215	110,040	116,192
<u>Outside</u>										
WO1 Residential Outside	14,526	17,774	21,351	23,738	26,127	28,463	30,691	32,750	34,580	36,513
WO2 Commercial Outside	330	404	485	539	594	647	697	744	786	830
Sub-Total	14,856	18,178	21,836	24,277	26,720	29,110	31,388	33,494	35,366	37,343
Total System	61,080	74,738	89,778	99,815	109,859	119,685	129,051	137,708	145,406	153,534
		22.36%	20.12%	11.18%	10.06%	8.94%	7.83%	6.71%	5.59%	5.59%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 7.0 -- Customer and Volume Totals**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****Percentage of Total Bills**

Inside										
WI1 Residential Inside	70.94%	70.94%	70.94%	70.94%	70.94%	70.94%	70.94%	70.94%	70.94%	70.94%
WI2 Commercial Inside	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%
Sub-Total	75.68%	75.68%	75.68%	75.68%	75.68%	75.68%	75.68%	75.68%	75.68%	75.68%
Outside										
WO1 Residential Outside	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%
WO2 Commercial Outside	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%
Sub-Total	24.32%	24.32%	24.32%	24.32%	24.32%	24.32%	24.32%	24.32%	24.32%	24.32%
Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Adjusted Percent -- Inside										
WI1 Residential Inside	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%
WI2 Commercial Inside	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Total Accounts

Inside										
WI1 Residential Inside	3,611	4,418	5,308	5,901	6,495	7,076	7,629	8,141	8,596	9,077
WI2 Commercial Inside	241	295	354	394	433	472	509	543	574	606
Sub-Total	3,852	4,713	5,662	6,295	6,928	7,548	8,139	8,685	9,170	9,683
Outside										
WO1 Residential Outside	1,211	1,481	1,779	1,978	2,177	2,372	2,558	2,729	2,882	3,043
WO2 Commercial Outside	28	34	40	45	49	54	58	62	65	69
Sub-Total	1,238	1,515	1,820	2,023	2,227	2,426	2,616	2,791	2,947	3,112
Total System	5,090	6,228	7,482	8,318	9,155	9,974	10,754	11,476	12,117	12,795

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W7.0 -- Customer and Volume Totals

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

Annual NEW Accounts

<u>Inside</u>										
WI1	Residential Inside	807	889	593	594	581	554	512	455	481
WI2	Commercial Inside	54	59	40	40	39	37	34	30	32
	Sub-Total	861	949	633	633	620	591	546	485	513
<u>Outside</u>										
WO1	Residential Outside	271	298	199	199	195	186	172	153	161
WO2	Commercial Outside	6	7	5	5	4	4	4	3	4
	Sub-Total	277	305	203	204	199	190	175	156	165
	Total System	1,138	1,253	836	837	819	781	721	641	677

Monthly Volume Per Meter

<u>Inside</u>										
WI1	Residential Inside	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128	7,128
WI2	Commercial Inside	36,003	36,003	36,003	36,003	36,003	36,003	36,003	36,003	36,003
	Sub-Total	8,934	8,934	8,934	8,934	8,934	8,934	8,934	8,934	8,934
<u>Outside</u>										
WO1	Residential Outside	6,901	6,901	6,901	6,901	6,901	6,901	6,901	6,901	6,901
WO2	Commercial Outside	67,849	67,849	67,849	67,849	67,849	67,849	67,849	67,849	67,849
	Sub-Total	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255
	Total System	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769

10 Year Forecast 2018-2027	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year	Forecast								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 8.0 -- WATER Cost of Service by Customer Class -- Outside City Customers**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****UTILITY Basis****Total Water System Cost of Service**

Treatment	\$ 2,127,200	\$ 2,540,680	\$ 2,833,526	\$ 3,062,340	\$ 3,547,652	\$ 3,773,949	\$ 4,005,641	\$ 4,527,859	\$ 4,780,908	\$ 5,049,642
Distribution	7,392,342	8,498,448	11,084,139	12,074,465	12,817,145	13,773,653	14,373,727	14,658,172	14,704,354	14,763,005
Administration	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Customer	185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Cost of Service	10,064,230	11,630,612	14,545,761	15,796,270	17,078,313	18,292,963	19,157,409	20,022,430	20,356,963	20,721,412
Non-Rate Revenues	(1,675,083)	(1,675,083)	(1,793,131)	(1,366,001)	(1,366,534)	(1,347,952)	(1,308,744)	(1,248,149)	(1,166,286)	(1,203,024)
Net Revenue Requirement	8,389,148	9,955,529	12,752,630	14,430,269	15,711,780	16,945,011	17,848,665	18,774,282	19,190,677	19,518,389

Percent Used and Useful**WO1 Residential Outside**

Treatment	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Distribution	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Administration	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Customer	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Non-Rate Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

WO2 Commercial Outside

Treatment	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Distribution	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Administration	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Customer	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Non-Rate Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

10 Year Forecast 2018-2027	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year	Forecast								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 8.0 -- WATER Cost of Service by Customer Class -- Outside City Customers**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****System Cost of Service**

WO1 Residential Outside										
Treatment	\$ 2,127,200	\$ 2,540,680	\$ 2,833,526	\$ 3,062,340	\$ 3,547,652	\$ 3,773,949	\$ 4,005,641	\$ 4,527,859	\$ 4,780,908	\$ 5,049,642
Distribution	7,392,342	8,498,448	11,084,139	12,074,465	12,817,145	13,773,653	14,373,727	14,658,172	14,704,354	14,763,005
Administration	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Customer	185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Cost of Service	10,064,230	11,630,612	14,545,761	15,796,270	17,078,313	18,292,963	19,157,409	20,022,430	20,356,963	20,721,412
Non-Rate Revenues	(1,675,083)	(1,675,083)	(1,793,131)	(1,366,001)	(1,366,534)	(1,347,952)	(1,308,744)	(1,248,149)	(1,166,286)	(1,203,024)
Net Revenue Requirement	8,389,148	9,955,529	12,752,630	14,430,269	15,711,780	16,945,011	17,848,665	18,774,282	19,190,677	19,518,389

WO2 Commercial Outside										
Treatment	\$ 2,127,200	\$ 2,540,680	\$ 2,833,526	\$ 3,062,340	\$ 3,547,652	\$ 3,773,949	\$ 4,005,641	\$ 4,527,859	\$ 4,780,908	\$ 5,049,642
Distribution	7,392,342	8,498,448	11,084,139	12,074,465	12,817,145	13,773,653	14,373,727	14,658,172	14,704,354	14,763,005
Administration	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Customer	185,273	221,286	246,793	266,722	308,991	328,701	348,881	394,365	416,404	439,810
Cost of Service	10,064,230	11,630,612	14,545,761	15,796,270	17,078,313	18,292,963	19,157,409	20,022,430	20,356,963	20,721,412
Non-Rate Revenues	(1,675,083)	(1,675,083)	(1,793,131)	(1,366,001)	(1,366,534)	(1,347,952)	(1,308,744)	(1,248,149)	(1,166,286)	(1,203,024)
Net Revenue Requirement	8,389,148	9,955,529	12,752,630	14,430,269	15,711,780	16,945,011	17,848,665	18,774,282	19,190,677	19,518,389

Cost Classification -- Total

Total										
Base	65.39%	65.35%	65.52%	65.52%	65.43%	65.44%	65.43%	65.32%	65.26%	65.21%
Max Day/Extra Capacity	32.70%	32.68%	32.76%	32.76%	32.72%	32.72%	32.71%	32.66%	32.63%	32.60%
Customer Billing	1.91%	1.97%	1.72%	1.71%	1.85%	1.83%	1.86%	2.02%	2.10%	2.19%
Sub-Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

WO1 Residential Outside										
Base	\$ 5,485,994	\$ 6,505,964	\$ 8,355,617	\$ 9,455,217	\$ 10,280,920	\$ 11,089,588	\$ 11,677,850	\$ 12,263,228	\$ 12,524,675	\$ 12,727,574
Max Day/Extra Capacity	2,742,997	3,252,982	4,177,809	4,727,608	5,140,460	5,544,794	5,838,925	6,131,614	6,262,337	6,363,787
Customer Billing	160,156	196,583	219,204	247,444	290,399	310,629	331,890	379,439	403,665	427,028
Total	8,389,148	9,955,529	12,752,630	14,430,269	15,711,780	16,945,011	17,848,665	18,774,282	19,190,677	19,518,389

WO2 Commercial Outside										
Base	\$ 5,485,994	\$ 6,505,964	\$ 8,355,617	\$ 9,455,217	\$ 10,280,920	\$ 11,089,588	\$ 11,677,850	\$ 12,263,228	\$ 12,524,675	\$ 12,727,574
Max Day/Extra Capacity	2,742,997	3,252,982	4,177,809	4,727,608	5,140,460	5,544,794	5,838,925	6,131,614	6,262,337	6,363,787
Customer Billing	160,156	196,583	219,204	247,444	290,399	310,629	331,890	379,439	403,665	427,028
Total	8,389,148	9,955,529	12,752,630	14,430,269	15,711,780	16,945,011	17,848,665	18,774,282	19,190,677	19,518,389

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 8.0 -- WATER Cost of Service by Customer Class -- Outside City Customers**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****Cost Allocation -- Customer Class****WO1 Residential Outside**Allocation Factor

Base	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%	18.72%
Max Day/Extra Capacity	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%	16.94%
Customer Billing	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%	23.78%

Revenue Requirement

Base	\$ 1,026,790	\$ 1,217,694	\$ 1,563,885	\$ 1,769,693	\$ 1,924,236	\$ 2,075,591	\$ 2,185,693	\$ 2,295,256	\$ 2,344,190	\$ 2,382,166
Max Day/Extra Capacity	464,772	551,183	707,886	801,043	870,997	939,507	989,344	1,038,937	1,061,087	1,078,277
Customer Billing	38,088	46,751	52,131	58,847	69,063	73,873	78,930	90,238	95,999	101,555
Total	1,529,650	1,815,628	2,323,902	2,629,583	2,864,295	3,088,971	3,253,967	3,424,431	3,501,276	3,561,998

WO2 Commercial OutsideAllocation Factor

Base	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%	4.18%
Max Day/Extra Capacity	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%	14.08%
Customer Billing	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%

Revenue Requirement

Base	\$ 42,923	\$ 50,903	\$ 65,375	\$ 73,979	\$ 80,439	\$ 86,766	\$ 91,369	\$ 95,949	\$ 97,994	\$ 99,582
Max Day/Extra Capacity	65,430	77,595	99,655	112,769	122,617	132,262	139,278	146,260	149,378	151,798
Customer Billing	206	253	282	318	373	399	426	488	519	549
Total	108,558	128,750	165,312	187,066	203,429	219,427	231,073	242,696	247,891	251,928

Total Outside City CustomersRevenue Requirement

Base	\$ 1,069,713	\$ 1,268,597	\$ 1,629,261	\$ 1,843,671	\$ 2,004,675	\$ 2,162,357	\$ 2,277,062	\$ 2,391,205	\$ 2,442,184	\$ 2,481,748
Max Day/Extra Capacity	530,202	628,778	807,540	913,813	993,614	1,071,769	1,128,622	1,185,197	1,210,465	1,230,074
Customer Billing	38,294	47,004	52,413	59,165	69,436	74,273	79,356	90,725	96,518	102,104
Total	1,638,209	1,944,379	2,489,213	2,816,649	3,067,725	3,308,398	3,485,041	3,667,127	3,749,167	3,813,926

**10 Year Forecast
2018-2027**

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

Test Year	Forecast									
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	

Forecast W 9.0 -- WATER Cost of Service by Customer Class -- Inside City Customers

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

Total Water System Revenue Requirement

Total Revenue Requirement

Base	\$ 2,761,584	\$ 4,078,213	\$ 4,347,418	\$ 6,204,639	\$ 6,761,976	\$ 7,633,080	\$ 7,914,113	\$ 8,845,139	\$ 9,220,630	\$ 9,624,591
Max Day/Extra Capacity	1,380,792	2,039,106	2,173,709	3,102,319	3,380,988	3,816,540	3,957,057	4,422,570	4,610,315	4,812,295
Sub-Total Non Customer	4,142,376	6,117,319	6,521,127	9,306,958	10,142,965	11,449,620	11,871,170	13,267,709	13,830,946	14,436,886
Customer	141,744	176,646	199,037	231,492	274,762	294,907	317,037	365,142	390,513	413,242
Total	4,284,120	6,293,965	6,720,165	9,538,450	10,417,727	11,744,527	12,188,207	13,632,850	14,221,459	14,850,128

Less Outside Customers

Base	\$ 1,069,713	\$ 1,268,597	\$ 1,629,261	\$ 1,843,671	\$ 2,004,675	\$ 2,162,357	\$ 2,277,062	\$ 2,391,205	\$ 2,442,184	\$ 2,481,748
Max Day/Extra Capacity	530,202	628,778	807,540	913,813	993,614	1,071,769	1,128,622	1,185,197	1,210,465	1,230,074
Sub-Total Non Customer	1,599,915	1,897,375	2,436,801	2,757,484	2,998,289	3,234,126	3,405,684	3,576,402	3,652,649	3,711,822
Customer	38,294	47,004	52,413	59,165	69,436	74,273	79,356	90,725	96,518	102,104
Total	1,638,209	1,944,379	2,489,213	2,816,649	3,067,725	3,308,398	3,485,041	3,667,127	3,749,167	3,813,926

Net Inside Customer Revenue Requirement

Base	\$ 1,691,871	\$ 2,809,616	\$ 2,718,158	\$ 4,360,967	\$ 4,757,301	\$ 5,470,723	\$ 5,637,051	\$ 6,453,934	\$ 6,778,446	\$ 7,142,843
Max Day/Extra Capacity	850,591	1,410,328	1,366,169	2,188,507	2,387,374	2,744,771	2,828,435	3,237,373	3,399,851	3,582,221
Sub-Total Non Customer	2,542,462	4,219,944	4,084,327	6,549,474	7,144,676	8,215,494	8,465,486	9,691,307	10,178,297	10,725,065
Customer	103,450	129,642	146,625	172,327	205,327	220,635	237,681	274,416	293,995	311,138
Total	2,645,911	4,349,586	4,230,951	6,721,801	7,350,002	8,436,129	8,703,167	9,965,723	10,472,292	11,036,203

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL								
	Test Year	Forecast								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 9.0 -- WATER Cost of Service by Customer Class -- Inside City Customers**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****Cost Allocation -- Customer Class**Allocation Factor**Base**

W11	Residential Inside	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%
W12	Commercial Inside	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%

Max Day/Extra Capacity

W11	Residential Inside	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%
W12	Commercial Inside	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%

Customer

W11	Residential Inside	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%
W12	Commercial Inside	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%

10 Year Forecast 2018-2027	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year	Forecast								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 9.0 -- WATER Cost of Service by Customer Class -- Inside City Customers**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block**Total Revenue Requirement by Customer Class

W11 Residential Inside																				
Base	\$	1,265,308	\$	2,101,242	\$	2,032,842	\$	3,261,459	\$	3,557,867	\$	4,091,417	\$	4,215,810	\$	4,826,736	\$	5,069,431	\$	5,341,954
Max Day/Extra Capacity		631,731		1,047,447		1,014,649		1,625,397		1,773,096		2,038,533		2,100,670		2,404,387		2,525,059		2,660,505
Customer		96,977		121,531		137,451		161,545		192,480		206,831		222,811		257,247		275,601		291,672
Total Revenue Requirement		1,994,016		3,270,219		3,184,943		5,048,401		5,523,443		6,336,781		6,539,290		7,488,371		7,870,091		8,294,131
W12 Commercial Inside																				
Base	\$	426,563	\$	708,374	\$	685,315	\$	1,099,509	\$	1,199,434	\$	1,379,306	\$	1,421,241	\$	1,627,198	\$	1,709,015	\$	1,800,889
Max Day/Extra Capacity		218,860		362,882		351,519		563,110		614,279		706,238		727,765		832,986		874,792		921,717
Customer		6,472		8,111		9,174		10,782		12,846		13,804		14,870		17,169		18,394		19,466
Total Revenue Requirement		651,895		1,079,367		1,046,008		1,673,400		1,826,559		2,099,348		2,163,877		2,477,352		2,602,201		2,742,072

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net Budget

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

NON-RATE REVENUES

NON-RATE REVENUES											
NR	32-400-01-40:	0	0	CREDIT CARD FEES	\$	25,000	na	na	na	na	na
NR	32-400-01-40:	0	0	WATER TOWER RENTAL FEES		-	na	na	na	na	na
NR	32-400-01-42:	0	0	RECONNECT/DISCONNECT FEES		-	na	na	na	na	na
NR	32-400-01-42:	0	0	CUSTOMER SERVICE FEES		400	na	na	na	na	na
NR	32-400-01-4 2	0	0	TRANSFER FEES		500	na	na	na	na	na
NR	32-400-01-42:	0	0	WATER CONNECTION FEEs		-	na	na	na	na	na
NR	32-400-01-42:	0	0	SEWER CONNECTION FEES		891,000	na	na	na	na	na
NR	32-400-05-42:	0	0	PENALTIES		49,250	na	na	na	na	na
NR	32-400-05-4 8	0	0	INTEREST INCOME		24,500	na	na	na	na	na
R	32-400-06-42:	0	0	WATER SALES		-	na	na	na	na	na
R	32-400-06-42:	0	0	SEWER SALES		-	na	na	na	na	na
R	32-400-06-42:	0	0	GARBAGE BILLING		-	na	na	na	na	na
NR	32-400-09-42:	0	0	RADIO READ-METERS		161,067	na	na	na	na	na
NR	32-400-09-48:	0	0	MISCELLANEOUS INCOME		17,500	na	na	na	na	na
NR	35-400-09-41:	0	0	INCOME INTEREST INCOME		35,000	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
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0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
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0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na	na	na
0	0	0	0	0		-	na	na	na		

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net
Budget

Treatment

Collection

Admin

Customer
Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

OPERATING EXPENSES									
Department 1	Budget Code 2	Expense	Net Budget	3	Treatment	Collection	Admin	Customer Billing	Reclaimed Water 4
0	0	0	TRANSFERS	-	-	-	-	-	-
T	32-500-99-51	T	0	TRANSFER TO GENERAL FUND	111,935	-	-	111,935	-
T	32-500-99-51	T	0	TRANSFER TO GEN FUND- FROM SEWER	-	-	-	-	-
T	32-500-99-58	T	0	W/S REVENUE TRANSFER	55,650	-	-	55,650	-
0	0	0	0	0	-	-	-	-	-
0	0	0	0	DEBT SERVICE-WATER	-	-	-	-	-
0	32-501-09-51	0	0	WATER-PRINCIPAL PAYABLE	-	-	-	-	-
0	32-501-09-51	0	0	WATER-INTEREST PAYABLE	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-
0	0	0	0	DEBT SERVICE-SEWER	-	-	-	-	-
0	32-502-09-51	0	0	WASTEWATER-PRINCIPAL PAYABLE	-	-	-	-	-
0	32-502-09-51	0	0	WASTEWATER-INTEREST PAYABLE	-	-	-	-	-
0	32-502-09-51	0	0	UTRWD-DOE BRANCH DEBT PYMT	-	-	-	-	-
0	32-502-09-51	0	0	UTRWD-HAIN TRUNK DEBT PYMT	-	-	-	-	-
0	32-502-09-51	0	0	UTRWD-JOINT CAPITAL CHGS	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-
0	0	0	0	WATER OPERATIONS	-	-	-	-	-
21	32-521-01-51	1	0	SALARIES	-	-	-	-	-
21	32-521-01-51	1	0	OVERTIME	-	-	-	-	-
21	32-521-01-51	1	0	SPECIAL EVENT PAY	-	-	-	-	-
21	32-521-01-51	1	0	P/R TAX EXPENSE	-	-	-	-	-
21	32-521-01-51	1	0	SUTA	-	-	-	-	-
21	32-521-01-51	1	0	GROUP HEALTH INSURANCE	-	-	-	-	-
21	32-521-01-51	1	0	RETIREMENT-TMRS	-	-	-	-	-
21	32-521-01-51	1	0	WORKMAN'S COMPENSATION	-	-	-	-	-
21	32-521-01-51	1	0	LONGEVITY PAY	-	-	-	-	-
21	32-521-01-51	1	0	SCHOOL REGISTRATION & TUITION	-	-	-	-	-
21	32-521-01-51	1	0	TRAVEL, MEALS & LODGING	-	-	-	-	-
21	32-521-01-51	1	0	UNIFORMS	-	-	-	-	-
21	32-521-02-51	2	0	CONTRACT LABOR	-	-	-	-	-
21	32-521-02-51	2	0	ROAD MAINTENANCE	-	-	-	-	-
21	32-521-02-51	2	0	IMPACT FEE STUDY	-	-	-	-	-
21	32-521-02-51	2	0	WATER MASTER PLAN	-	-	-	-	-
21	32-521-02-51	2	0	ENGINEERING	-	-	-	-	-
21	32-521-02-51	2	0	LEGAL	-	-	-	-	-
21	32-521-02-53	2	0	GARBAGE PICK UP-TEXAS WASTE	-	-	-	-	-
21	32-521-03-52	3	0	WATER METERS	-	-	-	-	-
21	32-521-03-52	3	0	COMPUTER SOFTWARE / HARDWARE	-	-	-	-	-
21	32-521-03-52	3	0	OFFICE SUPPLIES	-	-	-	-	-
21	32-521-03-52	3	0	MATERIALS/SUPPLIES	-	-	-	-	-
21	32-521-03-52	3	0	RADIO READ FIREFLYS	-	-	-	-	-
21	32-521-03-52	3	0	GENERAL SUPPLIES	-	-	-	-	-
21	32-521-03-52	3	0	HAND TOOLS	-	-	-	-	-
21	32-521-03-55	3	0	CHEMICALS	-	-	-	-	-
21	32-521-04-52	4	0	MAINTENANCE AGREEMENTS	-	-	-	-	-
21	32-521-04-52	4	0	FACILITY MAINTENANCE	-	-	-	-	-
21	32-521-04-52	4	0	EQUIPMENT REPAIRS	-	-	-	-	-
21	32-521-04-52	4	0	GASOLINE	-	-	-	-	-
21	32-521-04-52	4	0	VEHICLE O&M	-	-	-	-	-
21	32-521-04-52	4	0	VEHICLE REPAIRS	-	-	-	-	-
21	32-521-04-55	4	0	TESTING W/S SAMPLES	-	-	-	-	-
21	32-521-04-55	4	0	SEWER SLUDGE REMOVAL	-	-	-	-	-
21	32-521-04-55	4	0	MAINTENANCE & REPAIR	-	-	-	-	-

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CITY OF CELINA									
WATER/WASTEWATER COST OF SERVICE MODEL									
Test Year 2018				Net Budget	Treatment	Collection	Admin	Customer Billing	Reclaimed Water
Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization									
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block									
21	J2-521-05-54	5	0	LAND PHONE LINE	-	-	-	-	-
21	J2-521-05-54	5	0	CELL PHONE	-	-	-	-	-
21	J2-521-05-54	5	0	PAGERS	-	-	-	-	-
21	J2-521-05-54	5	0	INTERNET DSL	-	-	-	-	-
21	J2-521-05-54	5	0	NATURAL GAS	-	-	-	-	-
21	J2-521-05-54	5	0	ELECTRICITY	-	-	-	-	-
21	J2-521-09-51	6	0	LICENSES/PERMITS/FILING FEES	-	-	-	-	-
21	J2-521-09-52	6	0	POSTAGE	-	-	-	-	-
21	J2-521-09-52	6	0	GENERAL INSURANCE	-	-	-	-	-
21	J2-521-09-52	6	0	MEMBERSHIPS & DUES	-	-	-	-	-
21	J2-521-09-52	6	0	SCHOOL REGISTRATION & TUITION	-	-	-	-	-
21	J2-521-09-52	6	0	TRAVEL, MEALS & LODGING	-	-	-	-	-
21	J2-521-09-52	6	0	HIRING EXPENSES FOR NEW EMP	-	-	-	-	-
21	J2-521-09-52	6	0	ADVERTISING	-	-	-	-	-
21	J2-521-09-53	6	0	RENT	-	-	-	-	-
21	J2-521-09-53	6	0	UNIFORMS	-	-	-	-	-
21	J2-521-09-54	6	0	OFFICE CLEANING	-	-	-	-	-
21	J2-521-09-54	6	0	EQUIPMENT RENTAL	-	-	-	-	-
21	J2-521-09-54	6	0	INTEREST EXPENSE	-	-	-	-	-
21	J2-521-09-54	6	0	INTEREST EXPENSE CISD SEWER	-	-	-	-	-
21	J2-521-09-54	6	0	PAYING AGENT FEES	-	-	-	-	-
21	J2-521-09-54	6	0	BOND ISSUE COSTS	-	-	-	-	-
21	J2-521-09-56	6	0	CCN ACQUISITION	-	-	-	-	-
21	J2-521-09-57	9	0	EQUIPMENT	-	-	-	-	-
UTRWD-W	J2-521-09-57	UTRWD-W	0	UTRWD H20	-	-	-	-	-
21	J2-521-09-57	4	0	NTC GROUNDWATER CONSERVATION	-	-	-	-	-
21	J2-521-09-57	9	0	CAPITAL OUTLAY	-	-	-	-	-
21	J2-521-09-57	6	0	BAD DEBT EXPENSE	-	-	-	-	-
21	J2-521-09-58	6	0	BOND INDEBTEDNESS	-	-	-	-	-
21	J2-521-09-58	6	0	MISCELLANEOUS EXPENSE	-	-	-	-	-
T	J2-521-09-58	T	0	TRANSFER TO MAJOR EQUIP FUND	-	-	-	-	-
21	J2-521-09-59	9	0	DEPRECIATION	-	-	-	-	-
T	J2-521-99-51	T	0	TRANSFER TO GENERAL FUND	-	-	-	-	-
T	J2-521-99-58	T	0	W/S REVENUE TRANSFER	-	-	-	-	-
T	J2-521-99-58	T	0	TRANSFER TO DEBT FUND	-	-	-	-	-
T	J2-521-99-75	T	0	TRANSFER OUT INTO GF	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-
0	0	0	0	SEWER OPERATIONS	-	-	-	-	-
22	J2-522-01-51	1	0	SALARIES	287,488	-	287,488	-	-
22	J2-522-01-51	1	0	OVERTIME	12,000	-	12,000	-	-
22	J2-522-01-51	1	0	SPECIAL EVENTS PAY	-	-	-	-	-
22	J2-522-01-51	1	0	P/R TAX EXPENSE	22,911	-	22,911	-	-
22	J2-522-01-51	1	0	SUTA	2,187	-	2,187	-	-
22	J2-522-01-51	1	0	GROUP HEALTH INSURANCE	58,379	-	58,379	-	-
22	J2-522-01-51	1	0	RETIREMENT - TMRS	19,497	-	19,497	-	-
22	J2-522-01-51	1	0	WORKER'S COMPENSATION	10,662	-	10,662	-	-
22	J2-522-01-51	1	0	LONGEVITY PAY	910	-	910	-	-
22	J2-522-01-51	1	0	SCHOOL REGISTRATION & TUITION	3,500	-	3,500	-	-
22	J2-522-01-51	1	0	TRAVEL, MEALS & LODGING	200	-	200	-	-
22	J2-522-01-51	1	0	UNIFORMS	5,000	-	5,000	-	-
22	J2-522-02-51	2	0	CONTRACT SERVICES	-	-	-	-	-
22	J2-522-02-51	2	0	ROAD REPAIRS	10,000	-	10,000	-	-

CITY OF CELINA									
WATER/WASTEWATER COST OF SERVICE MODEL									
Test Year 2018				Net Budget	Treatment	Collection	Admin	Customer Billing	Reclaimed Water
Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization									
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block									
22	32-522-02-51	2	0	SEWER IMPACT FEE STUDY	-	-	-	-	-
22	32-522-02-51	2	0	SEWER MASTER PLAN	-	-	-	-	-
22	32-522-02-51	2	0	ENGINEERING	185,000	-	185,000	-	-
22	32-522-02-51	2	0	LEGAL	-	-	-	-	-
22	32-522-03-52	2	0	COMPUTER SOFTWARE / HARDWARE	1,500	-	1,500	-	-
22	32-522-03-52	3	0	OFFICE SUPPLIES	1,000	-	1,000	-	-
22	32-522-03-52	3	0	MATERIAL AND SUPPLIES	50,000	-	50,000	-	-
22	32-522-03-52	3	0	GENERAL SUPPLIES	-	-	-	-	-
22	32-522-03-52	3	0	HAND TOOLS	-	-	-	-	-
22	32-522-03-55	3	0	CHEMICALS	20,000	-	20,000	-	-
22	32-522-03-56	4	0	LIFT STATION UPGRADES/ELECT.	53,000	-	53,000	-	-
22	32-522-04-52	4	0	MAINTENANCE AGREEMENT	17,000	-	17,000	-	-
22	32-522-04-52	4	0	FACILITY MAINTENANCE	2,000	-	2,000	-	-
22	32-522-04-52	4	0	EQUIPMENT REPAIRS	80,000	-	80,000	-	-
22	32-522-04-52	4	0	FLEET FUEL (GASOLINE 6 DIESEL)	20,000	-	20,000	-	-
22	32-522-04-52	4	0	VEHICLE REPAIRS	4,500	-	4,500	-	-
22	32-522-04-55	4	0	TESTING OF SEWER SAMPLE	12,000	-	12,000	-	-
22	32-522-04-55	4	0	SEWER PLANT SLUDGE REMOVAL	22,000	-	22,000	-	-
22	32-522-05-54	5	0	LAND PHONE LINES	1,000	-	1,000	-	-
22	32-522-05-54	5	0	CELL PHONE	9,000	-	9,000	-	-
22	32-522-05-54	5	0	PAGERS	-	-	-	-	-
22	32-522-05-54	5	0	INTERNET DSL	1,000	-	1,000	-	-
22	32-522-05-54	5	0	NATURAL GAS	-	-	-	-	-
22	32-522-05-54	5	0	ELECTRICITY	65,000	-	65,000	-	-
22	32-522-09-51	6	0	LICENSES & PERMITS	5,600	-	5,600	-	-
22	32-522-09-52	6	0	POSTAGE/ COURIER	-	-	-	-	-
22	32-522-09-52	6	0	GENERAL LIABILITY INSURANCE	9,500	-	9,500	-	-
22	32-522-09-52	6	0	MEMBERSHIPS, DUES & SUBSCRIP.	11,000	-	11,000	-	-
22	32-522-09-52	6	0	SCHOOL REGISTRATION 6 TUITION	-	-	-	-	-
22	32-522-09-52	6	0	TRAVEL, MEALS & LODGING	-	-	-	-	-
22	32-522-09-52	6	0	HIRING EXPENSES FOR NEW EMP.	200	-	200	-	-
22	32-522-09-52	6	0	ADVERTISING	-	-	-	-	-
22	32-522-09-53	6	0	RENT	-	-	-	-	-
22	32-522-09-53	6	0	UNIFORMS	-	-	-	-	-
22	32-522-09-54	4	0	EQUIPMENT RENTAL	-	-	-	-	-
22	32-522-09-54	6	0	PENALTIES AND INTEREST EXPENSE	-	-	-	-	-
22	32-522-09-54	6	0	PAYING AGENT FEES	-	-	-	-	-
22	32-522-09-54	6	0	BOND ISSUE COSTS	-	-	-	-	-
22	32-522-09-56	6	0	CCN ACQUISITION	-	-	-	-	-
22	32-522-09-57	9	0	EQUIPMENT	-	-	-	-	-
UTRWD-S	32-522-09-57	UTRWD-S	0	UTRWD SEWER	872,000	872,000	-	-	-
UTRWD-S	32-522-09-57	UTRWD-S	0	UTRWD REGIONAL PLANT DEBT PAY	789,531	789,531	-	-	-
UTRWD-S	32-522-09-57	UTRWD-S	0	UTRWD MAIN TRUNK DEBT PAYMENT	347,506	347,506	-	-	-
22	32-522-09-57	UTRWD-S	0	UTRWD - Joint Capital Costs	45,326	-	45,326	-	-
22	32-522-09-57	9	0	LIGHT FARMS SEWER LINE ROW	-	-	-	-	-
22	32-522-09-57	9	0	HIGH SCHOOL SEWER LINE ROW	-	-	-	-	-
22	32-522-09-57	6	0	BAD DEBT EXPENSE	-	-	-	-	-
22	32-522-09-58	6	0	BOND INDEBTEDNESS	-	-	-	-	-
22	32-522-09-58	6	0	MISCELLANEOUS EXPENSE	-	-	-	-	-

CITY OF CELINA									
WATER/WASTEWATER COST OF SERVICE MODEL									
Test Year 2018				Net Budget	Treatment	Collection	Admin	Customer Billing	Reclaimed Water
Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization									
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block									
22	J2-522-09-58	6	0	REFUND TO DEVELOPERS	-	-	-	-	-
T	J2-522-09-58	T	0	TRANSFER TO MAJOR EQUIP FUND	-	-	-	-	-
22	J2-522-09-59	9	0	DEPRECIATION	-	-	-	-	-
T	J2-522-99-51	T	0	TRANSFER TO GENERAL FUND	-	-	-	-	-
T	J2-522-99-51	T	0	TRANSFER TO OTHER FUNDS	-	-	-	-	-
T	J2-522-99-58	T	0	TRANSFER TO DEBT FUND	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-
0	0	0	0	UTILITY BILLING	-	-	-	-	-
24	J2-524-01-51	1	0	SALARIES	46,865	-	-	46,865	-
24	J2-524-01-51	1	0	OVERTIME	1,098	-	-	1,098	-
24	J2-524-01-51	1	0	SPECIAL EVENT PAY	549	-	-	549	-
24	J2-524-01-51	1	0	P/R TAX EXPENSE	3,711	-	-	3,711	-
24	J2-524-01-51	1	0	SUTA	395	-	-	395	-
24	J2-524-01-51	1	0	GROUP HEALTH INSURANCE	10,556	-	-	10,556	-
24	J2-524-01-51	1	0	RETIREMENT-TMRS	3,158	-	-	3,158	-
24	J2-524-01-51	1	0	WORKMAN'S COMPENSATION	218	-	-	218	-
24	J2-524-01-51	1	0	LONGEVITY PAY	304	-	-	304	-
24	J2-524-01-51	1	0	SCHOOL, REGISTRATION & TUITION	439	-	-	439	-
24	J2-524-01-51	1	0	TRAVEL, MEALS & LODGING	732	-	-	732	-
24	J2-524-01-51	1	0	UNIFORMS	275	-	-	275	-
24	J2-524-03-52	2	0	OFFICE FURNITURE	1,281	-	-	1,281	-
24	J2-524-03-52	2	0	COMPUTER HARDWARE/SFTWR	1,281	-	-	1,281	-
24	J2-524-03-52	2	0	OFFICE SUPPLIES	622	-	-	622	-
24	J2-524-03-52	2	0	MATERIALS/ SUPPLIES	183	-	-	183	-
24	J2-524-03-52	2	0	GENERAL SUPPLIES	183	-	-	183	-
24	J2-524-03-52	2	0	HAND TOOLS	-	-	-	-	-
24	J2-524-03-52	2	0	TRUCK EQUIP & SMALL TOOLS	-	-	-	-	-
24	J2-524-04-52	4	0	MAINTENANCE AGREEMENTS	3,661	-	-	3,661	-
24	J2-524-04-52	4	0	FACILITY MAINTENANCE	1,830	-	-	1,830	-
24	J2-524-04-52	4	0	EQUIPMENT REPAIRS	-	-	-	-	-
24	J2-524-04-52	4	0	EQUIPMENT D&M	-	-	-	-	-
24	J2-524-04-52	4	0	FLEET FUEL	-	-	-	-	-
24	J2-524-04-52	4	0	VEHICLE EXPENSE	-	-	-	-	-
24	J2-524-04-52	4	0	VEHICLE REPAIRS	-	-	-	-	-
24	J2-524-05-54	5	0	TELEPHONE	366	-	-	366	-
24	J2-524-05-54	5	0	CELL PHONES	-	-	-	-	-
24	J2-524-05-54	5	0	INTERNET DSL	3,514	-	-	3,514	-
24	J2-524-05-54	5	0	NATURAL GAS	92	-	-	92	-
24	J2-524-05-54	5	0	ELECTRICITY	2,013	-	-	2,013	-
24	J2-524-06-51	3	0	CONTRACT LABOR	-	-	-	-	-
24	J2-524-09-51	6	0	CREDIT CARD FEES	6,580	-	-	6,580	-
24	J2-524-09-52	6	0	POSTAGE	15,466	-	-	15,466	-
24	J2-524-09-52	6	0	GENERAL INSURANCE	732	-	-	732	-
24	J2-524-09-52	6	0	MEMBERSHIPS & DUES	-	-	-	-	-
24	J2-524-09-52	6	0	SCHOOL/TRAVEL/MEALS	-	-	-	-	-

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year

2018

**Net
Budget**

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net Budget

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net Budget

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net Budget

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net Budget

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net Budget

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net Budget

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 – WASTEWATER Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 – WW Inverted Block

[illegible]

Test Year
2018

**Net
Budget**

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 – WASTEWATER Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 – WW Inverted Block

[illegible]

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Net Budget

Treatment

Collection

Admin

Customer Billing

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

**Net
 Budget**

Treatment

Collection

Admin

**Customer
 Billing**

Reclaimed Water

Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

Cost Center Code									
24	Utility Billing	\$	106,985	\$	-	\$	-	\$	106,985
21	Water Operations		-		-		-		-
22	Sewer Operations		1,048,360		-		1,048,360		-
UTRWD-W	Upper Trinity Regional Water District- Water		-		-		-		-
UTRWD-S	Upper Trinity Regional Water District- Sewer		2,009,037		-		-		-
	Total	\$	3,164,382	\$	2,009,037	\$	1,048,360	\$	106,985
			TRUE		TRUE		TRUE		TRUE
Budget Code									
1	Personnel Svcs	\$	491,035	\$	-	\$	422,734	\$	68,301
					0.0%		86.1%		13.9%
2	Contractual	\$	200,051	\$	-	\$	196,500	\$	3,551
					0.0%		98.2%		1.8%
3	Materials & Supplies	\$	71,000	\$	-	\$	71,000	\$	-
					0.0%		100.0%		0.0%
4	Operations	\$	215,991	\$	-	\$	210,500	\$	5,491
					0.0%		97.5%		2.5%
5	Utilities	\$	81,985	\$	-	\$	76,000	\$	5,985
					0.0%		92.7%		7.3%
6	Administration	\$	49,957	\$	-	\$	26,300	\$	23,657
					0.0%		52.6%		47.4%
UTRWD-W	Upper Trinity Regional Water District- Water	\$	-	\$	-	\$	-	\$	-
					0.0%		0.0%		0.0%
UTRWD-S	Upper Trinity Regional Water District- Sewer	\$	2,054,363	\$	2,009,037	\$	45,326	\$	-
					97.8%		2.2%		0.0%
9	Capital Outlay	\$	-	\$	-	\$	-	\$	-
					0.0%		0.0%		0.0%
#N/A		\$	-	\$	-	\$	-	\$	-
					0.0%		0.0%		0.0%
TOTAL WASTEWATER OPERATING EXPENDITURES		\$	3,164,382	\$	2,009,037	\$	1,048,360	\$	106,985
			100.0%		63.5%		33.1%		3.4%
			TRUE		TRUE		TRUE		TRUE

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL								
Test Year 2018	Net Budget	Treatment	Collection	Admin	Customer Billing	Reclaimed Water		
Test Year WW 1.0 -- WASTEWATER Service Cost Functionalization Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block								
CAPITAL OUTLAYS								
Total Capital Outlays	\$ 117,911	\$ -	\$ 117,911	\$ -	\$ -	\$ -		
Percent	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%		
TOTAL OPERATING/CAPITAL OUTLAYS	\$ 3,282,293	\$ 2,009,037	\$ 1,166,271	\$ -	\$ 106,985	\$ -		
Percent	100.0%	61.2%	35.5%	0.0%	3.3%	0.0%		
TRANSFERS								
T Transfers	\$ 167,585	\$ -	\$ -	\$ 167,585	\$ -	\$ -		
		0.0%	0.0%	100.0%	0.0%	0.0%		
CURRENT DEBT SERVICE								
Wastewater Debt Service								
Principal	\$ 468,440	na	na	na	na	na		
Interest	473,919	na	na	na	na	na		
Reserve	-	na	na	na	na	na		
TOTAL CURRENT DEBT SERVICE -- WASTEWATER	\$ 942,359	\$ 471,179	\$ 471,179	\$ -	\$ -	\$ -		
	100.0%	50.0%	50.0%	0.0%	0.0%	0.0%		
FUTURE DEBT SERVICE								
Wastewater Debt Service								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Interest	-	-	-	-	-	-		
Reserve	-	-	-	-	-	-		
TOTAL FUTURE DEBT SERVICE -- WASTEWATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
TOTAL WASTEWATER COST OF SERVICE								
TOTAL COST OF SERVICE	\$ 4,392,236	\$ 2,480,216	\$ 1,637,450	\$ 167,585	\$ 106,985	\$ -		
	100.0%	56.5%	37.3%	3.8%	2.4%	0.0%		
NON RATE REVENUES								
TOTAL NON-RATE REVENUES	\$ 1,204,217	\$ 680,000	\$ 448,939	\$ 45,947	\$ 29,332	\$ -		
	100.0%	56.5%	37.3%	3.8%	2.4%	0.0%		
TOTAL REVENUE REQUIREMENT								
TOTAL REVENUE REQUIREMENT	\$ 3,188,019	\$ 1,800,217	\$ 1,188,512	\$ 121,638	\$ 77,653	\$ -		
	100.0%	56.5%	37.3%	3.8%	2.4%	0.0%		

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CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL						
Test Year 2018	Total Wastewater	Treatment	Collection	Administration	Cust Billing	Reclaimed Water

Test Year WW 2.0 -- WASTEWATER Cost Classification**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block**

Total Wastewater							
Wastewater Dept.	\$ 3,164,382	\$ 2,009,037	\$ 1,048,360	\$ -	\$ 106,985	\$ -	
Capital Outlays & Transfers	285,496	-	117,911	167,585	-	-	
Debt Service (Current & Future)	942,359	471,179	471,179	-	-	-	
Total	\$ 4,392,236	\$ 2,480,216	\$ 1,637,450	\$ 167,585	\$ 106,985	\$ -	
Percentage	100.0%	56.5%	37.3%	3.8%	2.4%	0.0%	
Allocation of Administration:							
Total WW less Admin	\$ 4,224,652	\$ 2,480,216	\$ 1,637,450	na	\$ 106,985	\$ -	
Percent of Total	100.0%	58.7%	38.8%	na	2.5%	0.0%	
Administration Allocation	\$ 167,585	\$ 98,386	\$ 64,955	na	\$ 4,244	\$ -	
Cost of Service							
Total Cost of Service	\$ 4,392,236	\$ 2,578,603	\$ 1,702,405	na	\$ 111,228	\$ -	
Sub-Total Percentage	100.00%	58.71%	38.76%	na	2.53%	0.00%	
Non-Rate Revenues							
Less Non-Rate Revenues	\$ 1,204,217	\$ 706,974	\$ 466,748	na	\$ 30,495	\$ -	
Net Cost Classification							
Total WW Cost Classification	\$ 3,188,019	\$ 1,871,628	\$ 1,235,658	na	\$ 80,733	\$ -	

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year	Forecast								
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast WW 3.0 – WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates Scenario: 2019 11 06 Scenario 2 – WW Inverted Block

NON-RATE REVENUES					
NR	202-400-01-4027	0	0	CREDIT CARD FEES	\$ 25,000 \$ 25,000 \$ 25,000 \$ 25,000 \$ 25,000 \$ 25,000 \$ 25,000 \$ 25,000
NR	202-400-01-4072	0	0	WATER TOWER RENTAL FEES	- - - - - - - -
NR	202-400-01-4230	0	0	RECONNECT/DISCONNECT FEES	- - - - - - - -
NR	202-400-01-4232	0	0	CUSTOMER SERVICE FEES	400 400 400 400 400 400 400 400
NR	202-400-01-4 235	0	0	TRANSFER FEES	500 500 500 500 500 500 500 500
NR	202-400-01-4240	0	0	WATER CONNECTION FEES	- - - - - - - -
NR	202-400-01-4241	0	0	SEWER CONNECTION FEES	891,000 891,000 981,526 655,223 655,747 641,641 611,741 565,458 502,881 531,042
NR	202-400-05-4220	0	0	PENALTIES	49,250 49,250 49,250 49,250 49,250 49,250 49,250 49,250
NR	202-400-05-4 800	0	0	INTEREST INCOME	24,500 24,500 24,500 24,500 24,500 24,500 24,500 24,500
R	202-400-06-4200	0	0	WATER SALES	- - - - - - - -
R	202-400-06-4210	0	0	SEWER SALES	- - - - - - - -
R	202-400-06-4215	0	0	GARBAGE BILLING	- - - - - - - -
NR	202-400-09-4236	0	0	RADIO READ-METERS	161,067 161,067 161,067 161,067 161,067 161,067 161,067 161,067
NR	202-400-09-4850	0	0	MISCELLANEOUS INCOME	17,500 17,500 17,500 17,500 17,500 17,500 17,500 17,500
NR	205-400-09-4103	0	0	INCOME INTEREST INCOME	35,000 35,000 35,000 35,000 35,000 35,000 35,000 35,000
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O	0	0	0	0	- - - - - - - -
O	0	0	0	Last	- - - - - - - -
Total Non-Rate Revenues					\$ 1,204,217 \$ 1,204,217 \$ 1,294,743 \$ 968,440 \$ 968,964 \$ 954,858 \$ 924,958 \$ 878,675 \$ 816,098 \$ 844,259

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year	Forecast	2020	2021	2022	2023	2024	2025	2026	2027
2018	2019								

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

OPERATING EXPENSES				2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Department 1	Budget Code 2	Expense											
0	0	0	TRANSFERS	-	-	-	-	-	-	-	-	-	-
T	202-500-99-5144	T	0 TRANSFER TO GENERAL FUND	111,935	115,293	118,752	122,315	125,984	129,764	133,657	137,666	141,796	146,050
T	202-500-99-5145	T	0 TRANSFER TO GEN FUND- FROM SE	-	-	-	-	-	-	-	-	-	-
T	202-500-99-5801	T	0 W/S REVENUE TRANSFER	55,650	57,319	59,039	60,810	62,634	64,513	66,449	68,442	70,495	72,610
0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0 DEBT SERVICE-WATER	-	-	-	-	-	-	-	-	-	-
0	202-501-09-5100	0	0 WATER-PRINCIPAL PAYABLE	-	-	-	-	-	-	-	-	-	-
0	202-501-09-5101	0	0 WATER-INTEREST PAYABLE	-	-	-	-	-	-	-	-	-	-
0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0 DEBT SERVICE-SEWER	-	-	-	-	-	-	-	-	-	-
0	202-502-09-5100	0	0 WASTEWATER-PRINCIPAL PAYABLE	-	-	-	-	-	-	-	-	-	-
0	202-502-09-5101	0	0 WASTEWATER-INTEREST PAYABLE	-	-	-	-	-	-	-	-	-	-
0	202-502-09-5102	0	0 UTRWD-DOE BRANCH DEBT PYMT	-	-	-	-	-	-	-	-	-	-
0	202-502-09-5103	0	0 UTRWD-HAIN TRUNK DEBT PYMT	-	-	-	-	-	-	-	-	-	-
0	202-502-09-5104	0	0 UTRWD-JOINT CAPITAL CHGS	-	-	-	-	-	-	-	-	-	-
0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0 WATER OPERATIONS	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5100	1	0 SALARIES	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5105	1	0 OVERTIME	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5107	1	0 SPECIAL EVENT PAY	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5110	1	0 P/R TAX EXPENSE	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5111	1	0 SUTA	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5115	1	0 GROUP HEALTH INSURANCE	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5116	1	0 RETIREMENT-TMRS	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5117	1	0 WORKMAN'S COMPENSATION	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5120	1	0 LONGEVITY PAY	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5122	1	0 SCHOOL, REGISTRATION & TUITION	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5123	1	0 TRAVEL, MEALS & LODGING	-	-	-	-	-	-	-	-	-	-
21	202-521-01-5124	1	0 UNIFORMS	-	-	-	-	-	-	-	-	-	-
21	202-521-02-5140	2	0 CONTRACT LABOR	-	-	-	-	-	-	-	-	-	-
21	202-521-02-5145	2	0 ROAD MAINTENANCE	-	-	-	-	-	-	-	-	-	-
21	202-521-02-514 6	2	0 IMPACT FEE STUDY	-	-	-	-	-	-	-	-	-	-
21	202-521-02-514 7	2	0 WATER MASTER PLAN	-	-	-	-	-	-	-	-	-	-
21	202-521-02-5149	2	0 ENGINEERING	-	-	-	-	-	-	-	-	-	-
21	202-521-02-5150	2	0 LEGAL	-	-	-	-	-	-	-	-	-	-
21	202-521-02-5395	2	0 GARBAGE PICK UP-TEXAS WASTE	-	-	-	-	-	-	-	-	-	-
21	202-521-03-5207	3	0 WATER METERS	-	-	-	-	-	-	-	-	-	-
21	202-521-03-5208	3	0 COMPUTER SOFTWARE / HARDWARE	-	-	-	-	-	-	-	-	-	-
21	202-521-03-5209	3	0 OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	-
21	202-521-03-5210	3	0 MATERIALS/SUPPLIES	-	-	-	-	-	-	-	-	-	-
21	202-521-03-5212	3	0 RADIO READ FIREFLYS	-	-	-	-	-	-	-	-	-	-
21	202-521-03-5215	3	0 GENERAL SUPPLIES	-	-	-	-	-	-	-	-	-	-
21	202-521-03-5216	3	0 HAND TOOLS	-	-	-	-	-	-	-	-	-	-
21	202-521-03-5500	3	0 CHEMICALS	-	-	-	-	-	-	-	-	-	-
21	202-521-04-5205	4	0 MAINTENANCE AGREEMENTS	-	-	-	-	-	-	-	-	-	-
21	202-521-04-5225	4	0 FACILITY MAINTENANCE	-	-	-	-	-	-	-	-	-	-
21	202-521-04-5230	4	0 EQUIPMENT REPAIRS	-	-	-	-	-	-	-	-	-	-
21	202-521-04-5279	4	0 GASOLINE	-	-	-	-	-	-	-	-	-	-
21	202-521-04-5280	4	0 VEHICLE O&M	-	-	-	-	-	-	-	-	-	-
21	202-521-04-5281	4	0 VEHICLE REPAIRS	-	-	-	-	-	-	-	-	-	-

10 Year Forecast 2018-2027				CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
				Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates													
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block													
21	202-521-04-5510	4	0	TESTING W/S SAMPLES	-	-	-	-	-	-	-	-	-
21	202-521-04-5515	4	0	SEWER SLUDGE REMOVAL	-	-	-	-	-	-	-	-	-
21	202-521-04-5516	4	0	MAINTENANCE & REPAIR	-	-	-	-	-	-	-	-	-
21	202-521-05-5400	5	0	LAND PHONE LINE	-	-	-	-	-	-	-	-	-
21	202-521-05-5401	5	0	CELL PHONE	-	-	-	-	-	-	-	-	-
21	202-521-05-5402	5	0	PAGERS	-	-	-	-	-	-	-	-	-
21	202-521-05-5403	5	0	INTERNET DSL	-	-	-	-	-	-	-	-	-
21	202-521-05-5419	5	0	NATURAL GAS	-	-	-	-	-	-	-	-	-
21	202-521-05-5420	5	0	ELECTRICITY	-	-	-	-	-	-	-	-	-
21	202-521-09-5180	6	0	LICENSES/PERMITS/FILING FEES	-	-	-	-	-	-	-	-	-
21	202-521-09-5220	6	0	POSTAGE	-	-	-	-	-	-	-	-	-
21	202-521-09-5240	6	0	GENERAL INSURANCE	-	-	-	-	-	-	-	-	-
21	202-521-09-5250	6	0	MEMBERSHIPS & DUES	-	-	-	-	-	-	-	-	-
21	202-521-09-5269	6	0	SCHOOL REGISTRATION & TUITION	-	-	-	-	-	-	-	-	-
21	202-521-09-5270	6	0	TRAVEL MEALS & LODGING	-	-	-	-	-	-	-	-	-
21	202-521-09-5285	6	0	HIRING EXPENSES FOR NEW EMP	-	-	-	-	-	-	-	-	-
21	202-521-09-5290	6	0	ADVERTISING	-	-	-	-	-	-	-	-	-
21	202-521-09-5340	6	0	RENT	-	-	-	-	-	-	-	-	-
21	202-521-09-5370	6	0	UNIFORMS	-	-	-	-	-	-	-	-	-
21	202-521-09-5410	6	0	OFFICE CLEANING	-	-	-	-	-	-	-	-	-
21	202-521-09-5415	6	0	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-
21	202-521-09-5430	6	0	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-
21	202-521-09-5431	6	0	INTEREST EXPENSE CISD SEWER	-	-	-	-	-	-	-	-	-
21	202-521-09-5440	6	0	PAYING AGENT FEES	-	-	-	-	-	-	-	-	-
21	202-521-09-5451	6	0	BOND ISSUE COSTS	-	-	-	-	-	-	-	-	-
21	202-521-09-5640	6	0	CCN ACQUISITION	-	-	-	-	-	-	-	-	-
21	202-521-09-5700	9	0	EQUIPMENT	-	-	-	-	-	-	-	-	-
UTRWD-W	202-521-09-5740	UTRWD-W	0	UTRWD H20	-	-	-	-	-	-	-	-	-
21	202-521-09-5741	4	0	NTC GROUNDWATER CONSERVATION	-	-	-	-	-	-	-	-	-
21	202-521-09-5750	9	0	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
21	202-521-09-5785	6	0	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-
21	202-521-09-5800	6	0	BOND INDEBTEDNESS	-	-	-	-	-	-	-	-	-
21	202-521-09-5801	6	0	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-
T	202-521-09-5802	T	0	TRANSFER TO MAJOR EQUIP FUND	-	-	-	-	-	-	-	-	-
21	202-521-09-5900	9	0	DEPRECIATION	-	-	-	-	-	-	-	-	-
T	202-521-99-5144	T	0	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-	-	-
T	202-521-99-5801	T	0	W/S REVENUE TRANSFER	-	-	-	-	-	-	-	-	-
T	202-521-99-5805	T	0	TRANSFER TO DEBT FUND	-	-	-	-	-	-	-	-	-
T	202-521-99-7500	T	0	TRANSFER OUT INTO GF	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
0	0	0	0	SEWER OPERATIONS	-	-	-	-	-	-	-	-	-
22	202-522-01-5100	1	0	SALARIES	287,488	296,113	304,996	352,270	401,980	494,435	509,268	524,546	556,491
22	202-522-01-5105	1	0	OVERTIME	12,000	12,360	12,731	14,704	16,779	20,638	21,257	21,895	23,228
22	202-522-01-5107	1	0	SPECIAL EVENTS PAY	-	-	-	-	-	-	-	-	-
22	202-522-01-5110	1	0	P/R TAX EXPENSE	22,911	23,598	24,306	28,074	32,035	39,403	40,585	41,803	43,057
22	202-522-01-5111	1	0	SUTA	2,187	2,253	2,320	2,680	3,058	3,761	3,874	3,990	4,233
22	202-522-01-5115	1	0	GROUP HEALTH INSURANCE	58,379	63,049	68,093	82,052	97,734	125,099	135,107	145,915	157,589
22	202-522-01-5116	1	0	RETIREMENT - TMRS	19,497	20,082	20,684	23,890	27,262	33,532	34,538	35,574	37,740
22	202-522-01-5117	1	0	WORKER I S COMPENSATION	10,662	10,982	11,311	13,065	14,908	18,337	18,887	19,454	20,037
22	202-522-01-5120	1	0	LONGEVITY PAY	910	937	965	1,115	1,272	1,565	1,612	1,660	1,710
22	202-522-01-5122	1	0	SCHOOL, REGISTRATION & TUITION	3,500	3,605	3,713	3,825	3,939	4,057	4,179	4,305	4,434
22	202-522-01-5123	1	0	TRAVEL, MEALS & LODGING	200	206	212	219	225	232	239	246	253

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year Forecast
2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

22	202-522-01-5124	1	0	UNIFORMS	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
22	202-522-02-514 0	2	0	CONTRACT SERVICES	-	-	-	-	-	-	-	-	-	-
22	202-522-02-5145	2	0	ROAD REPAIRS	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
22	202-522-02-5146	2	0	SEWER IMPACT FEE STUDY	-	-	-	-	-	-	-	-	-	-
22	202-522-02-5147	2	0	SEWER MASTER PLAN	-	-	-	-	-	-	-	-	-	-
22	202-522-02-5149	2	0	ENGINEERING	185,000	190,550	196,267	202,154	208,219	214,466	220,900	227,527	234,352	241,383
22	202-522-02-5150	2	0	LEGAL	-	-	-	-	-	-	-	-	-	-
22	202-522-03-5208	2	0	COMPUTER SOFTWARE / HARDWARE	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
22	202-522-03-5209	3	0	OFFICE SUPPLIES	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
22	202-522-03-5210	3	0	MATERIAL AND SUPPLIES	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
22	202-522-03-5215	3	0	GENERAL SUPPLIES	-	-	-	-	-	-	-	-	-	-
22	202-522-03-5216	3	0	HAND TOOLS	-	-	-	-	-	-	-	-	-	-
22	202-522-03-5500	3	0	CHEMICALS	20,000	21,600	23,328	25,194	27,210	29,387	31,737	34,276	37,019	39,980
22	202-522-03-5600	4	0	LIFT STATION UPGRADES/ELECT.	53,000	54,590	56,228	57,915	59,652	61,442	63,285	65,183	67,139	69,153
22	202-522-04-5205	4	0	MAINTENANCE AGREEMENT	17,000	22,883	26,142	28,571	35,197	37,981	40,816	48,169	51,266	54,571
22	202-522-04-5225	4	0	FACILITY MAINTENANCE	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
22	202-522-04-5230	4	0	EQUIPMENT REPAIRS	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382
22	202-522-04-5279	4	0	FLEET FUEL (GASOLINE & DIESEL)	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027
22	202-522-04-5281	4	0	VEHICLE REPAIRS	4,500	4,635	4,774	4,917	5,065	5,217	5,373	5,534	5,700	5,871
22	202-522-04-5510	4	0	TESTING OF SEWER SAMPLE	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657
22	202-522-04-5515	4	0	SEWER PLANT SLUDGE REMOVAL	22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705
22	202-522-05-5400	5	0	LAND PHONE LINES	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
22	202-522-05-5401	5	0	CELL PHONE	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,743
22	202-522-05-5402	5	0	PAGERS	-	-	-	-	-	-	-	-	-	-
22	202-522-05-5403	5	0	INTERNET DSL	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
22	202-522-05-5419	5	0	NATURAL GAS	-	-	-	-	-	-	-	-	-	-
22	202-522-05-5420	5	0	ELECTRICITY	65,000	68,250	71,663	75,246	79,008	82,958	87,106	91,462	96,035	100,836
22	202-522-09-5180	6	0	LICENSES & PERMITS	5,600	5,768	5,941	6,119	6,303	6,492	6,687	6,887	7,094	7,307
22	202-522-09-5220	6	0	POSTAGE/ COURIER	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5240	6	0	GENERAL LIABILITY INSURANCE	9,500	10,260	11,081	11,967	12,925	13,959	15,075	16,281	17,584	18,991
22	202-522-09-5250	6	0	MEMBERSHIPS, DUES & SUBSCRIP.	11,000	11,330	11,670	12,020	12,381	12,752	13,135	13,529	13,934	14,353
22	202-522-09-5269	6	0	SCHOOL REGISTRATION & TUITION	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5270	6	0	TRAVEL, MEALS & LODGING	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5285	6	0	HIRING EXPENSES FOR NEW EMP.	200	206	212	219	225	232	239	246	253	261
22	202-522-09-5290	6	0	ADVERTISING	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5340	6	0	RENT	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5370	6	0	UNIFORMS	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5415	4	0	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5430	6	0	PENALTIES AND INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5440	6	0	PAYING AGENT FEES	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5451	6	0	BOND ISSUE COSTS	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5640	6	0	CCN ACQUISITION	-	-	-	-	-	-	-	-	-	-
22	202-522-09-5700	9	0	EQUIPMENT	-	-	-	-	-	-	-	-	-	-
UTRWD-S	202-522-09-5740	UTRWD-S	0	UTRWD SEWER	872,000	1,093,398	1,346,547	1,537,709	1,738,798	1,946,719	2,157,707	2,367,405	2,570,975	2,792,051
UTRWD-S	202-522-09-5741	UTRWD-S	0	UTRWD REGIONAL PLANT DEBT PA	789,531	789,531	789,531	789,531	789,531	789,531	789,531	789,531	789,531	789,531

10 Year Forecast 2018-2027				CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
				Test Year	Forecast	2020	2021	2022	2023	2024	2025	2026	2027
				2018	2019								
Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates													
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block													
UTRWD-S	202-522-09-5742	UTRWD-S	0	UTRWD MAIN TRUNK DEBT PAYMEN	347,506	347,506	347,506	347,506	347,506	347,506	347,506	347,506	347,506
22	202-522-09-5750	UTRWD-S	0	UTRWD - Joint Capital Costs	45,326	56,834	69,993	79,929	90,382	101,189	112,156	123,056	133,638
22	202-522-09-5779	9	0	LIGHT FARMS SEWER LINE ROW	-	-	-	-	-	-	-	-	-
22	202-522-09-5780	9	0	HIGH SCHOOL SEWER LINE ROW	-	-	-	-	-	-	-	-	-
22	202-522-09-5785	6	0	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-
22	202-522-09-5800	6	0	BOND INDEBTEDNESS	-	-	-	-	-	-	-	-	-
22	202-522-09-5801	6	0	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-
22	202-522-09-5802	6	0	REFUND TO DEVELOPERS	-	-	-	-	-	-	-	-	-
T	202-522-09-5803	T	0	TRANSFER TO MAJOR EQUIP FUND	-	-	-	-	-	-	-	-	-
22	202-522-09-5900	9	0	DEPRECIATION	-	-	-	-	-	-	-	-	-
T	202-522-99-5144	T	0	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-	-	-
T	202-522-99-5145	T	0	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	-	-
T	202-522-99-5805	T	0	TRANSFER TO DEBT FUND	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
0	0	0	0	UTILITY BILLING	-	-	-	-	-	-	-	-	-
24	202-524-01-5100	1	0	SALARIES	46,865	48,271	61,786	63,640	78,277	80,626	83,044	85,536	88,102
24	202-524-01-5105	1	0	OVERTIME	1,098	1,131	1,448	1,491	1,834	1,889	1,946	2,004	2,064
24	202-524-01-5107	1	0	SPECIAL EVENT PAY	549	566	724	746	917	945	973	1,002	1,032
24	202-524-01-5110	1	0	P/R TAX EXPENSE	3,711	3,822	4,893	5,040	6,199	6,385	6,576	6,773	6,977
24	202-524-01-5111	1	0	SUTA	395	407	521	537	660	680	701	722	743
24	202-524-01-5115	1	0	GROUP HEALTH INSURANCE	10,556	11,401	15,163	16,376	20,962	22,639	24,450	26,406	28,518
24	202-524-01-5116	1	0	RETIREMENT-TMRS	3,158	3,253	4,164	4,288	5,275	5,433	5,596	5,764	5,937
24	202-524-01-5117	1	0	WORKMAN'S COMPENSATION	218	225	288	296	364	375	387	398	410
24	202-524-01-5120	1	0	LONGEVITY PAY	304	313	401	413	507	523	538	555	571
24	202-524-01-5122	1	0	SCHOOL, REGISTRATION & TUITION	439	452	466	480	494	509	525	540	556
24	202-524-01-5123	1	0	TRAVEL, MEALS & LODGING	732	754	777	800	824	849	874	900	927
24	202-524-01-5124	1	0	UNIFORMS	275	283	291	300	309	318	328	338	348
24	202-524-03-5207	2	0	OFFICE FURNITURE	1,281	1,320	1,359	1,400	1,442	1,485	1,530	1,576	1,623
24	202-524-03-5208	2	0	COMPUTER HARDWARE/SFTWR	1,281	1,320	1,359	1,400	1,442	1,485	1,530	1,576	1,623
24	202-524-03-5209	2	0	OFFICE SUPPLIES	622	641	660	680	700	721	743	765	788
24	202-524-03-5210	2	0	MATERIALS/ SUPPLIES	183	189	194	200	206	212	219	225	232
24	202-524-03-5215	2	0	GENERAL SUPPLIES	183	189	194	200	206	212	219	225	232
24	202-524-03-5216	2	0	HAND TOOLS	-	-	-	-	-	-	-	-	-
24	202-524-03-5244	2	0	TRUCK EQUIP & SMALL TOOLS	-	-	-	-	-	-	-	-	-
24	202-524-04-5205	4	0	MAINTENANCE AGREEMENTS	3,661	3,770	3,884	4,000	4,120	4,244	4,371	4,502	4,637
24	202-524-04-5225	4	0	FACILITY MAINTENANCE	1,830	1,885	1,942	2,000	2,060	2,122	2,185	2,251	2,319
24	202-524-04-5230	4	0	EQUIPMENT REPAIRS	-	-	-	-	-	-	-	-	-
24	202-524-04-5231	4	0	EQUIPMENT D&M	-	-	-	-	-	-	-	-	-
24	202-524-04-5279	4	0	FLEET FUEL	-	-	-	-	-	-	-	-	-
24	202-524-04-5280	4	0	VEHICLE EXPENSE	-	-	-	-	-	-	-	-	-
24	202-524-04-5281	4	0	VEHICLE REPAIRS	-	-	-	-	-	-	-	-	-
24	202-524-05-5400	5	0	TELEPHONE	366	377	388	400	412	424	437	450	464
24	202-524-05-5401	5	0	CELL PHONES	-	-	-	-	-	-	-	-	-
24	202-524-05-5403	5	0	INTERNET DSL	3,514	3,620	3,728	3,840	3,955	4,074	4,196	4,322	4,452
24	202-524-05-5419	5	0	NATURAL GAS	92	96	101	106	111	117	123	129	135
24	202-524-05-5420	5	0	ELECTRICITY	2,013	2,114	2,220	2,331	2,447	2,570	2,698	2,833	2,975
24	202-524-06-5140	3	0	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
24	202-524-09-5162	6	0	CREDIT CARD FEES	6,580	6,777	6,981	7,190	7,406	7,628	7,857	8,093	8,335

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year	Forecast								
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Forecast
2019

2020

2021

2022

2023

2024

2025

2026

2027

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018

Forecast
2019

2020

2021

2022

2023

2024

2025

2026

2027

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year	Forecast								
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018Forecast
2019

2020

2021

2022

2023

2024

2025

2026

2027

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

[illegible]

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
2018Forecast
2019

2020

2021

2022

2023

2024

2025

2026

2027

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year	Forecast	2020	2021	2022	2023	2024	2025	2026	2027
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Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

[illegible]

[illegible]

10 Year Forecast
2018-2027

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year	Forecast	2020	2021	2022	2023	2024	2025	2026	2027
2018	2019								

Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

Cost Center Code		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
24	Utility Billing	\$ 106,985	\$ 111,110	\$ 132,769	\$ 137,940	\$ 161,916	\$ 168,298	\$ 174,981	\$ 181,982	\$ 189,319	\$ 197,012
21	Water Operations	-	-	-	-	-	-	-	-	-	-
22	Sewer Operations	1,048,360	1,101,426	1,155,025	1,261,833	1,378,978	1,558,138	1,625,101	1,698,891	1,770,616	1,846,104
UTRWD-W	Upper Trinity Regional Water District- Water	-	-	-	-	-	-	-	-	-	-
UTRWD-S	Upper Trinity Regional Water District- Sewer	2,009,037	2,230,435	2,483,584	2,674,746	2,875,835	3,083,756	3,294,744	3,504,442	3,708,012	3,929,088
Total		\$ 3,164,382	\$ 3,442,971	\$ 3,771,378	\$ 4,074,520	\$ 4,416,729	\$ 4,810,191	\$ 5,094,826	\$ 5,385,315	\$ 5,667,947	\$ 5,972,204
		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Budget Code		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
1	Personnel Svcs	491,035	509,213	545,559	621,764	721,443	868,027	901,454	936,476	973,186	1,011,687
2	Contractual	200,051	206,052	212,234	218,601	225,159	231,914	238,871	246,037	253,418	261,021
3	Materials & Supplies	71,000	74,130	77,434	80,923	84,611	88,510	92,634	97,000	101,624	106,524
4	Operations	215,991	228,243	238,083	247,312	260,963	271,006	281,343	296,447	307,556	319,140
5	Utilities	81,985	85,787	89,770	93,942	98,314	102,895	107,695	112,724	117,994	123,517
6	Administration	49,957	52,276	54,722	57,301	60,023	62,896	65,929	69,133	72,519	76,099
UTRWD-W	Upper Trinity Regional Water District- Water	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
UTRWD-S	Upper Trinity Regional Water District- Sewer	2,054,363	2,287,269	2,553,576	2,754,675	2,966,217	3,184,945	3,406,900	3,627,498	3,841,649	4,074,217
0	#N/A	-	-	-	-	-	-	-	-	-	-
9	Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total WW Oper.Exp & Contingencies		\$ 3,164,382	\$ 3,442,971	\$ 3,771,378	\$ 4,074,520	\$ 4,416,729	\$ 4,810,191	\$ 5,094,826	\$ 5,385,315	\$ 5,667,947	\$ 5,972,204
		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast WW 3.0 -- WASTEWATER Service 10 Year Forecast Revenue Requirement Raised from Rates Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
CAPITAL OUTLAYS - WASTEWATER											
Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	
Administration	-	-	-	-	-	-	-	-	-	-	
Customer	-	-	-	-	-	-	-	-	-	-	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
TOTAL WW CAPITAL OUTLAYS	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	
TRANSFERS											
T Transfers	167,585	172,612	177,791	183,124	188,618	194,277	200,105	206,108	212,291	218,660	
Sub-Total -- Operating, Capital Outlays, Transfers	\$ 3,449,877	\$ 3,733,495	\$ 4,067,080	\$ 4,375,555	\$ 4,723,258	\$ 5,122,379	\$ 5,412,842	\$ 5,709,334	\$ 5,998,149	\$ 6,308,775	
CURRENT DEBT SERVICE											
Wastewater Debt Service											
Principal	\$ 468,440	\$ 484,025	\$ 539,539	\$ 597,147	\$ 693,550	\$ 713,980	\$ 804,931	\$ 559,904	\$ 587,374	\$ 608,113	
Interest	473,919	462,057	447,048	430,267	412,093	390,286	366,238	334,025	309,388	283,405	
Reserve	-	-	-	-	-	-	-	-	-	-	
TOTAL CURRENT DEBT SERVICE	\$ 942,359	\$ 946,083	\$ 986,587	\$ 1,027,414	\$ 1,105,643	\$ 1,104,266	\$ 1,171,169	\$ 893,930	\$ 896,762	\$ 891,518	
FUTURE DEBT SERVICE											
Wastewater Debt Service											
Principal	\$ -	\$ 338,298	\$ 352,168	\$ 729,069	\$ 758,961	\$ 1,321,689	\$ 1,375,879	\$ 2,060,557	\$ 2,145,040	\$ 2,595,449	
Interest	-	585,480	571,610	1,184,471	1,154,579	2,043,502	1,989,312	3,020,221	2,935,739	3,475,092	
Reserve	-	-	-	-	-	-	-	-	-	-	
TOTAL FUTURE DEBT SERVICE	\$ -	\$ 923,778	\$ 923,778	\$ 1,913,540	\$ 1,913,540	\$ 3,365,191	\$ 3,365,191	\$ 5,080,779	\$ 5,080,779	\$ 6,070,541	
TOTAL COST OF SERVICE											
TOTAL WASTEWATER COST OF SERVICE	\$ 4,392,236	\$ 5,603,355	\$ 5,977,445	\$ 7,316,509	\$ 7,742,441	\$ 9,591,836	\$ 9,949,202	\$ 11,684,043	\$ 11,975,690	\$ 13,270,834	
NON RATE REVENUES											
TOTAL NON-RATE REVENUES	\$ 1,204,217	\$ 1,204,217	\$ 1,294,743	\$ 968,440	\$ 968,964	\$ 954,858	\$ 924,958	\$ 878,675	\$ 816,098	\$ 844,259	
TOTAL REVENUE REQUIREMENT											
TOTAL WASTEWATER REVENUE REQUIREMENT	\$ 3,188,019	\$ 4,399,138	\$ 4,682,702	\$ 6,348,069	\$ 6,773,477	\$ 8,636,978	\$ 9,024,244	\$ 10,805,367	\$ 11,159,592	\$ 12,426,574	

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast WW 4.0 -- Wastewater Service Cost Functionalization										
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block										
OPERATING EXPENSES/CAPITAL OUTLAYS										
Wastewater										
Personnel/Operating Expenses										
<u>Allocation Factor</u>										
Treatment	63.5%	63.5%	63.5%	63.5%	63.5%	63.5%	63.5%	63.5%	63.5%	63.5%
Collection	33.1%	33.1%	33.1%	33.1%	33.1%	33.1%	33.1%	33.1%	33.1%	33.1%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%
Reclaimed Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Total Cost</u>										
Treatment	\$ 2,009,037	\$ 2,185,911	\$ 2,394,413	\$ 2,586,875	\$ 2,804,141	\$ 3,053,947	\$ 3,234,659	\$ 3,419,088	\$ 3,598,528	\$ 3,791,698
Collection	1,048,360	1,140,657	1,249,458	1,349,889	1,463,263	1,593,617	1,687,917	1,784,156	1,877,792	1,978,592
Administration	-	-	-	-	-	-	-	-	-	-
Customer	106,985	116,403	127,506	137,755	149,325	162,628	172,251	182,072	191,628	201,914
Reclaimed Water	-	-	-	-	-	-	-	-	-	-
Total Wastewater	3,164,382	3,442,971	3,771,378	4,074,520	4,416,729	4,810,191	5,094,826	5,385,315	5,667,947	5,972,204
Total WW System Expenses	\$ 3,164,382	\$ 3,442,971	\$ 3,771,378	\$ 4,074,520	\$ 4,416,729	\$ 4,810,191	\$ 5,094,826	\$ 5,385,315	\$ 5,667,947	\$ 5,972,204

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
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Forecast WW 4.0 -- Wastewater Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

CAPITAL OUTLAYS

WW Capital Outlays

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911
Admin	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-
Total Capital Outlays	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911	\$ 117,911

TRANSFERS

WW Transfers

Treatment	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection	0.0%	-	-	-	-	-	-	-	-	-
Admin	100.0%	167,585	172,612	177,791	183,124	188,618	194,277	200,105	206,108	212,291
Customer	0.0%	-	-	-	-	-	-	-	-	-
Reclaimed Water	0.0%	-	-	-	-	-	-	-	-	-
Total Transfers		\$ 167,585	\$ 172,612	\$ 177,791	\$ 183,124	\$ 188,618	\$ 194,277	\$ 200,105	\$ 206,108	\$ 212,291

CURRENT DEBT SERVICE

Debt Service

Treatment	\$ 471,179	\$ 473,041	\$ 493,294	\$ 513,707	\$ 552,821	\$ 552,133	\$ 585,584	\$ 446,965	\$ 448,381	\$ 445,759
Collection	471,179	473,041	493,294	513,707	552,821	552,133	585,584	446,965	448,381	445,759
Admin	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-
Total Current Debt Service	\$ 942,359	\$ 946,083	\$ 986,587	\$ 1,027,414	\$ 1,105,643	\$ 1,104,266	\$ 1,171,169	\$ 893,930	\$ 896,762	\$ 891,518

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
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Forecast WW 4.0 -- Wastewater Service Cost Functionalization
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

FUTURE DEBT SERVICE

Debt Service											
Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection	-	923,778	923,778	1,913,540	1,913,540	3,365,191	3,365,191	5,080,779	5,080,779	6,070,541	
Admin	-	-	-	-	-	-	-	-	-	-	
Customer	-	-	-	-	-	-	-	-	-	-	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Total Future Debt Service	\$ -	\$ 923,778	\$ 923,778	\$ 1,913,540	\$ 1,913,540	\$ 3,365,191	\$ 3,365,191	\$ 5,080,779	\$ 5,080,779	\$ 6,070,541	

TOTAL COST OF SERVICE

Total Wastewater Cost of Service											
Treatment	\$ 2,480,216	\$ 2,658,952	\$ 2,887,707	\$ 3,100,582	\$ 3,356,962	\$ 3,606,080	\$ 3,820,243	\$ 3,866,052	\$ 4,046,909	\$ 4,237,457	
Collection	1,637,450	2,655,387	2,784,440	3,895,047	4,047,535	5,628,852	5,756,603	7,429,810	7,524,862	8,612,803	
Admin	167,585	172,612	177,791	183,124	188,618	194,277	200,105	206,108	212,291	218,660	
Customer	106,985	116,403	127,506	137,755	149,325	162,628	172,251	182,072	191,628	201,914	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Total	\$ 4,392,236	\$ 5,603,355	\$ 5,977,445	\$ 7,316,509	\$ 7,742,441	\$ 9,591,836	\$ 9,949,202	\$ 11,684,043	\$ 11,975,690	\$ 13,270,834	

10 Year Forecast 2018-2027 CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast WW 5.0 -- WASTEWATER Cost Classification											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
Total Wastewater Costs											
Treatment	\$ 2,480,216	\$ 2,658,952	\$ 2,887,707	\$ 3,100,582	\$ 3,356,962	\$ 3,606,080	\$ 3,820,243	\$ 3,866,052	\$ 4,046,909	\$ 4,237,457	
Collection	1,637,450	2,655,387	2,784,440	3,895,047	4,047,535	5,628,852	5,756,603	7,429,810	7,524,862	8,612,803	
Admin	167,585	172,612	177,791	183,124	188,618	194,277	200,105	206,108	212,291	218,660	
Customer	106,985	116,403	127,506	137,755	149,325	162,628	172,251	182,072	191,628	201,914	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Total Wastewater Costs	\$ 4,392,236	\$ 5,603,355	\$ 5,977,445	\$ 7,316,509	\$ 7,742,441	\$ 9,591,836	\$ 9,949,202	\$ 11,684,043	\$ 11,975,690	\$ 13,270,834	
Non-Administration Costs:											
Treatment	\$ 2,480,216	\$ 2,658,952	\$ 2,887,707	\$ 3,100,582	\$ 3,356,962	\$ 3,606,080	\$ 3,820,243	\$ 3,866,052	\$ 4,046,909	\$ 4,237,457	
Collection	1,637,450	2,655,387	2,784,440	3,895,047	4,047,535	5,628,852	5,756,603	7,429,810	7,524,862	8,612,803	
Customer	106,985	116,403	127,506	137,755	149,325	162,628	172,251	182,072	191,628	201,914	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Sub-Total	\$ 4,224,652	\$ 5,430,743	\$ 5,799,654	\$ 7,133,385	\$ 7,553,823	\$ 9,397,560	\$ 9,749,097	\$ 11,477,935	\$ 11,763,399	\$ 13,052,173	
Allocation Percentages:											
Treatment	58.71%	48.96%	49.79%	43.47%	44.44%	38.37%	39.19%	33.68%	34.40%	32.47%	
Collection	38.76%	48.90%	48.01%	54.60%	53.58%	59.90%	59.05%	64.73%	63.97%	65.99%	
Customer	2.53%	2.14%	2.20%	1.93%	1.98%	1.73%	1.77%	1.59%	1.63%	1.55%	
Reclaimed Water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Sub-Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Allocation of Administration											
Treatment	\$ 98,386	\$ 84,513	\$ 88,524	\$ 79,597	\$ 83,823	\$ 74,549	\$ 78,412	\$ 69,422	\$ 73,034	\$ 70,989	
Collection	64,955	84,400	85,358	99,992	101,067	116,366	118,157	133,416	135,800	144,288	
Customer	4,244	3,700	3,909	3,536	3,729	3,362	3,536	3,269	3,458	3,383	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Total	\$ 167,585	\$ 172,612	\$ 177,791	\$ 183,124	\$ 188,618	\$ 194,277	\$ 200,105	\$ 206,108	\$ 212,291	\$ 218,660	
Total WW Cost of Service											
Treatment	\$ 2,578,603	\$ 2,743,465	\$ 2,976,231	\$ 3,180,179	\$ 3,440,786	\$ 3,680,629	\$ 3,898,655	\$ 3,935,475	\$ 4,119,943	\$ 4,308,446	
Collection	1,702,405	2,739,787	2,869,799	3,995,039	4,148,602	5,745,218	5,874,760	7,563,227	7,660,662	8,757,091	
Customer	111,228	120,103	131,415	141,292	153,054	165,990	175,786	185,341	195,086	205,297	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Total	\$ 4,392,236	\$ 5,603,355	\$ 5,977,445	\$ 7,316,509	\$ 7,742,441	\$ 9,591,836	\$ 9,949,202	\$ 11,684,043	\$ 11,975,690	\$ 13,270,834	
Allocation of Non-Rate Revenues											
Treatment	\$ 706,974	\$ 589,598	\$ 644,666	\$ 420,940	\$ 430,613	\$ 366,403	\$ 362,450	\$ 295,960	\$ 280,759	\$ 274,093	
Collection	466,748	588,808	621,612	528,798	519,196	571,931	546,165	568,778	522,045	557,106	
Customer	30,495	25,811	28,465	18,702	19,155	16,524	16,343	13,938	13,294	13,060	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Total	\$ 1,204,217	\$ 1,204,217	\$ 1,294,743	\$ 968,440	\$ 968,964	\$ 954,858	\$ 924,958	\$ 878,675	\$ 816,098	\$ 844,259	
Total Wastewater Classification											
Treatment	\$ 1,871,628	\$ 2,153,867	\$ 2,331,565	\$ 2,759,239	\$ 3,010,172	\$ 3,314,226	\$ 3,536,205	\$ 3,639,515	\$ 3,839,184	\$ 4,034,353	
Collection	1,235,658	2,150,979	2,248,187	3,466,240	3,629,406	5,173,287	5,328,595	6,994,449	7,138,617	8,199,985	
Customer	80,733	94,292	102,950	122,590	133,899	149,466	159,444	171,403	181,791	192,236	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Total	\$ 3,188,019	\$ 4,399,138	\$ 4,682,702	\$ 6,348,069	\$ 6,773,477	\$ 8,636,978	\$ 9,024,244	\$ 10,805,367	\$ 11,159,592	\$ 12,426,574	

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CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027		Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast WW 5.0 -- WASTEWATER Cost Classification

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast WW 6.0 -- Customer and Volume Totals**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****WASTEWATER BILLING UNITS**

Customer Class Units -- Base Annual Usage Wastewater Collection and Treatment											
WWI1	Residential Inside	288,193,448	352,748,780	423,862,934	471,335,583	518,846,209	565,334,830	609,657,080	650,626,036	687,061,094	725,536,515
WWI2	Commercial Inside	24,239,678	29,669,366	35,650,710	39,643,589	43,639,663	47,549,777	51,277,679	54,723,540	57,788,058	61,024,189
WWI3	Other I3	-	-	-	-	-	-	-	-	-	-
WWI4	Other I4	-	-	-	-	-	-	-	-	-	-
WWI5	Other I5	-	-	-	-	-	-	-	-	-	-
WWI6	Other I6	-	-	-	-	-	-	-	-	-	-
WWI7	Other I7	-	-	-	-	-	-	-	-	-	-
WWI8	Other I8	-	-	-	-	-	-	-	-	-	-
WWO1	Residential Outside	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000
WWO2	Commercial Outside	60,300	60,300	60,300	60,300	60,300	60,300	60,300	60,300	60,300	60,300
	Total System	312,569,426	382,554,446	459,649,944	511,115,472	562,622,173	613,020,907	661,071,060	705,485,876	744,985,452	786,697,004
			22.39%	20.15%	11.20%	10.08%	8.96%	7.84%	6.72%	5.60%	5.60%
Percent of Total Volumes											
WWI1	Residential Inside	92.20%	92.21%	92.21%	92.22%	92.22%	92.22%	92.22%	92.22%	92.22%	92.23%
WWI2	Commercial Inside	7.75%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%
WWI3	Other I3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI4	Other I4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI5	Other I5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI6	Other I6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI7	Other I7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI8	Other I8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWO1	Residential Outside	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
WWO2	Commercial Outside	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
	Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Net Annual Volume after Minimum:											
WWI1	Residential Inside	187,213,448	229,149,260	275,345,751	306,184,475	337,047,870	367,247,359	396,039,552	422,653,410	446,322,001	471,316,033
WWI2	Commercial Inside	20,735,678	25,380,470	30,497,172	33,912,856	37,331,272	40,676,153	43,865,164	46,812,903	49,434,426	52,202,753
WWI3	Other I3	-	-	-	-	-	-	-	-	-	-
WWI4	Other I4	-	-	-	-	-	-	-	-	-	-
WWI5	Other I5	-	-	-	-	-	-	-	-	-	-
WWI6	Other I6	-	-	-	-	-	-	-	-	-	-
WWI7	Other I7	-	-	-	-	-	-	-	-	-	-
WWI8	Other I8	-	-	-	-	-	-	-	-	-	-
WWO1	Residential Outside	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
WWO2	Commercial Outside	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300
	Total System	208,037,426	254,618,030	305,931,223	340,185,631	374,467,442	408,011,813	439,993,016	469,554,613	495,844,726	523,607,086

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

**10 Year Forecast
2018-2027**

Test Year Forecast
2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Forecast WW 6.0 -- Customer and Volume Totals

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

Customer Class Units -- Annual Bills

Total Bills											
WWI1	Residential Inside	50,490	61,800	74,259	82,576	90,899	99,044	106,809	113,986	120,370	127,110
WWI2	Commercial Inside	1,752	2,144	2,577	2,865	3,154	3,437	3,706	3,955	4,177	4,411
WWI3	Other I3	-	-	-	-	-	-	-	-	-	-
WWI4	Other I4	-	-	-	-	-	-	-	-	-	-
WWI5	Other I5	-	-	-	-	-	-	-	-	-	-
WWI6	Other I6	-	-	-	-	-	-	-	-	-	-
WWI7	Other I7	-	-	-	-	-	-	-	-	-	-
WWI8	Other I8	-	-	-	-	-	-	-	-	-	-
WWO1	Residential Outside	12	12	12	12	12	12	12	12	12	12
WWO2	Commercial Outside	12	12	12	12	12	12	12	12	12	12
	Total System	52,266	63,968	76,859	85,465	94,077	102,505	110,539	117,966	124,570	131,545
			22.39%	20.15%	11.20%	10.08%	8.96%	7.84%	6.72%	5.60%	5.60%

Percentage of Total

WWI1	Residential Inside	96.60%	96.61%	96.62%	96.62%	96.62%	96.62%	96.63%	96.63%	96.63%	96.63%
WWI2	Commercial Inside	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%
WWI3	Other I3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI4	Other I4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI5	Other I5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI6	Other I6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI7	Other I7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWI8	Other I8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWO1	Residential Outside	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
WWO2	Commercial Outside	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
	Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Total Customers

WWI1	Residential Inside	4,208	5,150	6,188	6,881	7,575	8,254	8,901	9,499	10,031	10,593
WWI2	Commercial Inside	146	179	215	239	263	286	309	330	348	368
WWI3	Other I3	-	-	-	-	-	-	-	-	-	-
WWI4	Other I4	-	-	-	-	-	-	-	-	-	-
WWI5	Other I5	-	-	-	-	-	-	-	-	-	-
WWI6	Other I6	-	-	-	-	-	-	-	-	-	-
WWI7	Other I7	-	-	-	-	-	-	-	-	-	-
WWI8	Other I8	-	-	-	-	-	-	-	-	-	-
WWO1	Residential Outside	1	1	1	1	1	1	1	1	1	1
WWO2	Commercial Outside	1	1	1	1	1	1	1	1	1	1
	Total System	4,356	5,331	6,405	7,122	7,840	8,542	9,212	9,830	10,381	10,962

New Customers

WWI1	Residential Inside	942	1,038	693	694	679	647	598	532	562
WWI2	Commercial Inside	33	36	24	24	24	22	21	18	19
WWI3	Other I3	-	-	-	-	-	-	-	-	-
WWI4	Other I4	-	-	-	-	-	-	-	-	-
WWI5	Other I5	-	-	-	-	-	-	-	-	-
WWI6	Other I6	-	-	-	-	-	-	-	-	-
WWI7	Other I7	-	-	-	-	-	-	-	-	-
WWI8	Other I8	-	-	-	-	-	-	-	-	-
WWO1	Residential Outside	-	-	-	-	-	-	-	-	-
WWO2	Commercial Outside	-	-	-	-	-	-	-	-	-
	Total System	975	1,074	717	718	702	670	619	550	581

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CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
<u>10 Year Forecast</u> 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast WW 6.0 -- Customer and Volume Totals
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast WW 7.0 -- WASTEWATER Cost of Service by Customer Class										
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block										
Percent of Total Volume										
WWI1 Residential Inside	92.20%	92.21%	92.21%	92.22%	92.22%	92.22%	92.22%	92.22%	92.22%	92.23%
WWI2 Commercial Inside	7.75%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%
WWO1 Residential Outside	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
WWO2 Commercial Outside	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Collection/Treatment (Non-Customer) Costs										
WWI1 Residential Inside	\$ 2,864,962	\$ 3,969,446	\$ 4,223,186	\$ 5,740,953	\$ 6,122,972	\$ 7,827,280	\$ 8,175,351	\$ 9,807,048	\$ 10,124,251	\$ 11,283,199
WWI2 Commercial Inside	240,969	333,866	355,208	482,866	514,997	658,345	687,621	824,862	851,541	949,019
WWO1 Residential Outside	756	855	757	926	897	1,052	1,019	1,146	1,120	1,182
WWO2 Commercial Outside	599	679	601	734	712	835	809	909	889	938
Total System	3,107,286	4,304,846	4,579,752	6,225,479	6,639,578	8,487,512	8,864,800	10,633,964	10,977,801	12,234,338
Percent of Total Customer Bills										
WWI1 Residential Inside	96.60%	96.61%	96.62%	96.62%	96.62%	96.62%	96.63%	96.63%	96.63%	96.63%
WWI2 Commercial Inside	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%
WWO1 Residential Outside	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
WWO2 Commercial Outside	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Customer Costs										
WWI1 Residential Inside	\$ 77,990	\$ 91,095	\$ 99,466	\$ 118,445	\$ 129,376	\$ 144,419	\$ 154,063	\$ 165,621	\$ 175,661	\$ 185,755
WWI2 Commercial Inside	2,706	3,161	3,451	4,110	4,489	5,011	5,346	5,747	6,095	6,446
WWO1 Residential Outside	19	18	16	17	17	17	17	17	18	18
WWO2 Commercial Outside	19	18	16	17	17	17	17	17	18	18
Total System	80,733	94,292	102,950	122,590	133,899	149,466	159,444	171,403	181,791	192,236
Total Cost of Service										
WWI1 Residential Inside	\$ 2,942,952	\$ 4,060,541	\$ 4,322,652	\$ 5,859,398	\$ 6,252,348	\$ 7,971,699	\$ 8,329,415	\$ 9,972,669	\$ 10,299,912	\$ 11,468,955
WWI2 Commercial Inside	243,675	337,027	358,660	486,976	519,487	663,356	692,967	830,609	857,637	955,465
WWO1 Residential Outside	774	873	773	943	914	1,070	1,036	1,163	1,137	1,199
WWO2 Commercial Outside	618	696	617	752	729	852	826	926	906	955
Total System with Reclaimed Water	3,188,019	4,399,138	4,682,702	6,348,069	6,773,477	8,636,978	9,024,244	10,805,367	11,159,592	12,428,574
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast WW 7.0 -- WASTEWATER Cost of Service by Customer Class											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
Total Cost by Customer Class											
Total System											
Volumetric Rate Calculation:											
Total Cost of Service	\$ 3,188,019	\$ 4,399,138	\$ 4,682,702	\$ 6,348,069	\$ 6,773,477	\$ 8,636,978	\$ 9,024,244	\$ 10,805,367	\$ 11,159,592	\$ 12,426,574	
Total Volume	312,569,426	382,554,446	459,649,944	511,115,472	562,622,173	613,020,907	661,071,060	705,485,876	744,985,452	786,697,004	
Volumetric Rate Per 1,000 Gal	10.20	11.50	10.19	12.42	12.04	14.09	13.65	15.32	14.99	15.80	
Monthly Charge Calculation											
Total Cost of Service	\$ 3,188,019	\$ 4,399,138	\$ 4,682,702	\$ 6,348,069	\$ 6,773,477	\$ 8,636,978	\$ 9,024,244	\$ 10,805,367	\$ 11,159,592	\$ 12,426,574	
Total Bills	52,266	63,968	76,859	85,465	94,077	102,505	110,539	117,966	124,570	131,545	
Monthly Charge	\$ 61.00	\$ 66.77	\$ 60.83	\$ 74.26	\$ 72.00	\$ 84.26	\$ 81.64	\$ 91.80	\$ 89.58	\$ 94.47	
WW1 Residential Inside											
Cost of Service											
Total Cost of Service	\$ 2,942,952	\$ 4,060,541	\$ 4,322,652	\$ 5,859,398	\$ 6,252,348	\$ 7,971,699	\$ 8,329,415	\$ 9,972,669	\$ 10,299,912	\$ 11,468,955	
Volume Rate											
Total Collection/Treatment Costs	\$ 2,864,962	\$ 3,969,446	\$ 4,223,186	\$ 5,740,953	\$ 6,122,972	\$ 7,827,280	\$ 8,175,351	\$ 9,807,048	\$ 10,124,251	\$ 11,283,199	
Net Volume after Minimum	187,213,448	229,149,260	275,345,751	306,184,475	337,047,870	367,247,359	396,039,552	422,653,410	446,322,001	471,316,033	
Volume Rate/1,000 Gal	\$ 15.30	\$ 17.32	\$ 15.34	\$ 18.75	\$ 18.17	\$ 21.31	\$ 20.64	\$ 23.20	\$ 22.68	\$ 23.94	
Customer Charge											
Customer Costs	\$ 77,990	\$ 91,095	\$ 99,466	\$ 118,445	\$ 129,376	\$ 144,419	\$ 154,063	\$ 165,621	\$ 175,661	\$ 185,755	
Total Bills	50,490	61,800	74,259	82,576	90,899	99,044	106,809	113,986	120,370	127,110	
Customer Cost/Bill	\$ 1.54	\$ 1.47	\$ 1.34	\$ 1.43	\$ 1.42	\$ 1.46	\$ 1.44	\$ 1.45	\$ 1.46	\$ 1.46	
Monthly Charge											
Total Cost of Service	\$ 2,942,952	\$ 4,060,541	\$ 4,322,652	\$ 5,859,398	\$ 6,252,348	\$ 7,971,699	\$ 8,329,415	\$ 9,972,669	\$ 10,299,912	\$ 11,468,955	
Total Bills	50,490	61,800	74,259	82,576	90,899	99,044	106,809	113,986	120,370	127,110	
Monthly Charge	\$ 58.29	\$ 65.70	\$ 58.21	\$ 70.96	\$ 68.78	\$ 80.49	\$ 77.98	\$ 87.49	\$ 85.57	\$ 90.23	
WWO1 Residential Outside											
Cost of Service											
Total Cost of Service	\$ 774	\$ 873	\$ 773	\$ 943	\$ 914	\$ 1,070	\$ 1,036	\$ 1,163	\$ 1,137	\$ 1,199	
Volume Rate											
Total Collection/Treatment Costs	\$ 756	\$ 855	\$ 757	\$ 926	\$ 897	\$ 1,052	\$ 1,019	\$ 1,146	\$ 1,120	\$ 1,182	
Net Volume after Minimum	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	
Volume Rate/1,000 Gal	\$ 14.53	\$ 16.45	\$ 14.56	\$ 17.80	\$ 17.25	\$ 20.24	\$ 19.60	\$ 22.03	\$ 21.54	\$ 22.73	
Customer Charge											
Customer Costs	\$ 19	\$ 18	\$ 16	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 18	\$ 18	
Total Bills	12	12	12	12	12	12	12	12	12	12	
Customer Cost/Bill	\$ 1.54	\$ 1.47	\$ 1.34	\$ 1.43	\$ 1.42	\$ 1.46	\$ 1.44	\$ 1.45	\$ 1.46	\$ 1.46	
Monthly Charge											
Total Cost of Service	\$ 774	\$ 873	\$ 773	\$ 943	\$ 914	\$ 1,070	\$ 1,036	\$ 1,163	\$ 1,137	\$ 1,199	
Total Bills	12	12	12	12	12	12	12	12	12	12	
Monthly Charge	\$ 64.51	\$ 72.74	\$ 64.44	\$ 78.58	\$ 76.16	\$ 89.15	\$ 86.37	\$ 96.92	\$ 94.78	\$ 99.95	

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast WW 7.0 -- WASTEWATER Cost of Service by Customer Class
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

WW12 Commercial Inside

Cost of Service

Total Cost of Service	\$	243,675	\$	337,027	\$	358,660	\$	486,976	\$	519,487	\$	663,356	\$	692,967	\$	830,609	\$	857,637	\$	955,465
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Volume Rate

Total Collection/Treatment Costs	\$	240,969	\$	333,866	\$	355,208	\$	482,866	\$	514,997	\$	658,345	\$	687,621	\$	824,862	\$	851,541	\$	949,019
Net Volume after Minimum		20,735,678		25,380,470		30,497,172		33,912,856		37,331,272		40,676,153		43,865,164		46,812,903		49,434,426		52,202,753
Volume Rate/1,000 Gal	\$	11.62	\$	13.15	\$	11.65	\$	14.24	\$	13.80	\$	16.19	\$	15.68	\$	17.62	\$	17.23	\$	18.18

Customer Charge

Customer Costs	\$	2,706	\$	3,161	\$	3,451	\$	4,110	\$	4,489	\$	5,011	\$	5,346	\$	5,747	\$	6,095	\$	6,446
Total Bills		1,752		2,144		2,577		2,865		3,154		3,437		3,706		3,955		4,177		4,411
Customer Cost/Bill	\$	1.54	\$	1.47	\$	1.34	\$	1.43	\$	1.42	\$	1.46	\$	1.44	\$	1.45	\$	1.46	\$	1.46

Monthly Charge

Total Cost of Service	\$	243,675	\$	337,027	\$	358,660	\$	486,976	\$	519,487	\$	663,356	\$	692,967	\$	830,609	\$	857,637	\$	955,465
Total Bills		1,752		2,144		2,577		2,865		3,154		3,437		3,706		3,955		4,177		4,411
Monthly Charge	\$	139.08	\$	157.16	\$	139.19	\$	169.95	\$	164.70	\$	193.02	\$	186.97	\$	210.00	\$	205.33	\$	216.62

WW02 Commercial Outside

Cost of Service

Total Cost of Service	\$	618	\$	696	\$	617	\$	752	\$	729	\$	852	\$	826	\$	926	\$	906	\$	955
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Volume Rate

Total Collection/Treatment Costs	\$	599	\$	679	\$	601	\$	734	\$	712	\$	835	\$	809	\$	909	\$	889	\$	938
Net Volume after Minimum		36,300		36,300		36,300		36,300		36,300		36,300		36,300		36,300		36,300		36,300
Volume Rate/1,000 Gal	\$	16.51	\$	18.69	\$	16.55	\$	20.23	\$	19.60	\$	23.00	\$	22.28	\$	25.04	\$	24.48	\$	25.83

Customer Charge

Customer Costs	\$	19	\$	18	\$	16	\$	17	\$	17	\$	17	\$	17	\$	17	\$	18	\$	18
Total Bills		12		12		12		12		12		12		12		12		12		12
Customer Cost/Bill	\$	1.54	\$	1.47	\$	1.34	\$	1.43	\$	1.42	\$	1.46	\$	1.44	\$	1.45	\$	1.46	\$	1.46

Monthly Charge

Total Cost of Service	\$	618	\$	696	\$	617	\$	752	\$	729	\$	852	\$	826	\$	926	\$	906	\$	955
Total Bills		12		12		12		12		12		12		12		12		12		12
Monthly Charge	\$	51.50	\$	58.02	\$	51.41	\$	62.64	\$	60.72	\$	71.03	\$	68.83	\$	77.20	\$	75.51	\$	79.61

Beginning Fund Balance	
\$	October 2017 -- Water and Wastewater

Budget Code	
1	Personnel Svcs
2	Contractual
3	Materials & Supplies
4	Operations
5	Utilities
9	Capital Outlay
UTRWD-W	Upper Trinity Regional Water District- Water
UTRWD-S	Upper Trinity Regional Water District- Sewer
T	Transfers
RR	Rate Revenue
NR	Non-Rate Revenue
6	Administration

Allocation Percentages					
	Supply/ Treat	W-Dist/ WW-Collect	Admin	Cust Billing	W-Fid Irr/ WW-Recl Wtr
1	0.0%	0.0%	0.0%	0.0%	0.0%
2	100.0%	0.0%	0.0%	0.0%	0.0%
3	0.0%	100.0%	0.0%	0.0%	0.0%
4	0.0%	0.0%	100.0%	0.0%	0.0%
5	0.0%	0.0%	0.0%	100.0%	0.0%
6	0.0%	0.0%	0.0%	0.0%	100.0%
7	50.0%	50.0%	0.0%	0.0%	0.0%
8	0.0%	0.0%	25.0%	75.0%	0.0%
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Cost Center Code	
24	Utility Billing
21	Water Operations
22	Sewer Operations
423	Other
584	Other
723	Other
761	Other
762	Other
763	Other
764	Other
765	Other
766	Other
767	Other
768	Other
769	Other
T	Transfers
UTRWD-W	Upper Trinity Regional Water District- Water
UTRWD-S	Upper Trinity Regional Water District- Sewer

		Year								
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Accelerators								
	No Growth	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Dir. Population Increase	1	1.3%	1.1%	1.1%	1.0%	0.5%	0.5%	0.5%	0.5%
	CPI Inflation	2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Expense Increase Premium	3	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Premium and CPI	4	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Water Connection Fees	5	0.0%	10.1%	-33.3%	0.1%	-2.2%	-4.7%	-7.6%	-11.1%
	Sewer Connection Fees	6	0.0%	10.2%	-33.2%	0.1%	-2.2%	-4.7%	-7.6%	-11.1%
	Other Non-Rate Revenues	7	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
	UTRW Water Purchases	8	34.6%	14.2%	9.3%	23.2%	7.9%	7.5%	18.0%	6.4%
	Postage	9	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
	Electricity	10	0.0%	0.0%	0.0%	2.5%	2.5%	2.5%	2.5%	2.5%
	Natural Gas	11	0.0%	0.0%	0.0%	2.5%	2.5%	2.5%	2.5%	2.5%
	Indirect Economy Based Increase	12	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
	No Change	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Credit Card Charges	14	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Other 4	15	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Water Account Growth Plus Inflation	16	25.4%	23.1%	14.2%	13.1%	11.9%	10.8%	9.7%	8.6%
	Water Consumption Growth Plus Inflation	17	25.4%	23.1%	14.2%	13.1%	11.9%	10.8%	9.7%	8.6%
	WW Account Growth Plus Inflation	18	25.4%	23.2%	14.2%	13.1%	12.0%	10.8%	9.7%	8.6%
	WW Consumption Growth Plus Inflation	19	25.4%	23.2%	14.2%	13.1%	12.0%	10.8%	9.7%	8.6%
	Water Account Growth Plus Inflation Plus Premium	20	30.4%	28.1%	19.2%	18.1%	16.9%	15.8%	14.7%	13.6%
	Water Consumption Growth Plus Inflation Plus Premium	21	30.4%	28.1%	19.2%	18.1%	16.9%	15.8%	14.7%	13.6%
	WW Account Growth Plus Inflation Plus Premium	22	30.4%	28.2%	19.2%	18.1%	17.0%	15.8%	14.7%	13.6%
	WW Consumption Growth Plus Inflation Plus Premium	23	30.4%	28.2%	19.2%	18.1%	17.0%	15.8%	14.7%	13.6%
	Increase in the latter part of forecast period only	24	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
		25								
	Salary Increase	26	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Salary Plus Insurance	27	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	61 -- Salary Increase Plus FTEs	28	3.0%	28.0%	3.0%	23.0%	3.0%	3.0%	3.0%	3.0%
	61 -- Salary Increase Plus Insurance Plus FTEs	29	8.0%	33.0%	8.0%	28.0%	8.0%	8.0%	8.0%	8.0%
	63 -- Salary Increase Plus FTEs	30	3.0%	10.7%	10.1%	3.0%	3.0%	3.0%	3.0%	3.0%
	63 -- Salary Increase Plus Insurance Plus FTEs	31	8.0%	15.7%	15.1%	8.0%	8.0%	8.0%	8.0%	8.0%
	67 -- Salary Increase Plus FTEs	32	3.0%	3.0%	15.5%	14.1%	23.0%	3.0%	3.0%	3.0%
	67 -- Salary Increase Plus Insurance Plus FTEs	33	8.0%	8.0%	20.5%	19.1%	28.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	34	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	35	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	36	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	37	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	38	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	39	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	40	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	41	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	42	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	43	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	44	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	45	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	46	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	47	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	48	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	49	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	50	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	51	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	52	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	53	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	54	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	55	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	56	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	57	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
	Other -- Salary Increase Plus FTEs	58	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Other -- Salary Increase Plus Insurance Plus FTEs	59	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
		60								
		61								

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

Test Year
2018

Input Area -- Volume and Customer Data

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

WI1	WO1	WI2	WO2	WI3	WI4	WI5	WI6	WI7	WI8	
Residential Inside	Residential Outside	Commercial Inside	Commercial Outside	Other I3	Other I4	Other I5	Other I6	Other I7	Other I8	Total

WATER Volume Data

1 Water Accounts Average May '17 - Apr '18

1A Count by Meter Size;

3/4"	2,239	394	99	7	-	-	-	-	-	-	2,738
1"	1,169	767	39	5	-	-	-	-	-	-	1,979
1 1/2"	1	-	9	2	-	-	-	-	-	-	12
2"	3	-	50	11	-	-	-	-	-	-	64
3"	-	-	26	-	-	-	-	-	-	-	26
4"	-	-	4	2	-	-	-	-	-	-	6
6"	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-
Total	3,411	1,161	226	26	-	-	-	-	-	-	4,823
Test Year New Accounts	200	50	15	2	-	-	-	-	-	-	267
	5.9%	4.3%	6.6%	7.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Test Year Accounts	3,611	1,211	241	28	-	-	-	-	-	-	5,090 5.54%
Percentage of Billed Accounts	70.94%	23.78%	4.73%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

1B Percentage by Meter Size;

3/4"	65.63%	33.95%	43.81%	25.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1"	34.26%	66.05%	17.26%	17.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2"	0.03%	0.00%	3.76%	7.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2"	0.09%	0.00%	22.12%	43.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3"	0.00%	0.00%	11.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4"	0.00%	0.00%	1.77%	5.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

1C Forecast Annual New Water Accounts

Annual Growth		22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%		
2019	100.0%	807	271	54	6	-	-	-	-	-	1,138	0.00%
2020	90.0%	889	298	59	7	-	-	-	-	-	1,253	10.12%
2021	50.0%	593	199	40	5	-	-	-	-	-	836	-33.26%
2022	45.0%	594	199	40	5	-	-	-	-	-	837	0.06%
2023	40.0%	581	195	39	4	-	-	-	-	-	819	-2.17%
2024	35.0%	554	186	37	4	-	-	-	-	-	781	-4.67%
2025	30.0%	512	172	34	4	-	-	-	-	-	721	-7.58%
2026	25.0%	455	153	30	3	-	-	-	-	-	641	-11.08%
2027	25.0%	481	161	32	4	-	-	-	-	-	677	5.59%

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**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

Input Area -- Volume and Customer Data**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block**

1D Forecast Annual Total Water Accounts											
2019	4,418	1,481	295	34	-	-	-	-	-	-	6,228 22 36%
2020	5,308	1,779	354	40	-	-	-	-	-	-	7,482 20 12%
2021	5,901	1,978	394	45	-	-	-	-	-	-	8,318 11 18%
2022	6,495	2,177	433	49	-	-	-	-	-	-	9,155 10 06%
2023	7,076	2,372	472	54	-	-	-	-	-	-	9,974 8 94%
2024	7,629	2,558	509	58	-	-	-	-	-	-	10,754 7 83%
2025	8,141	2,729	543	62	-	-	-	-	-	-	11,476 6 71%
2026	8,596	2,882	574	65	-	-	-	-	-	-	12,117 5 59%
2027	9,077	3,043	606	69	-	-	-	-	-	-	12,795 5 59%
1E Forecast Annual Water Account Growth											
2019	22 36%	22 36%	22 36%	22 36%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na
2020	20 12%	20 12%	20 12%	20 12%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na
2021	11 18%	11 18%	11 18%	11 18%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na
2022	10 06%	10 06%	10 06%	10 06%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na
2023	8 94%	8 94%	8 94%	8 94%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na
2024	7 83%	7 83%	7 83%	7 83%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na
2025	6 71%	6 71%	6 71%	6 71%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na
2026	5 59%	5 59%	5 59%	5 59%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na
2027	5 59%	5 59%	5 59%	5 59%	0 00%	0 00%	0 00%	0 00%	0 00%	0 00%	na

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year
 2018

Input Area -- Volume and Customer Data

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

2 Water Consumption

2A Test Year Water Consumption

May-17	27,617,744	9,807,151	9,196,000	2,271,000	-	-	-	-	-	-	48,891,895
Jun-17	26,727,547	8,724,053	9,262,200	2,481,100	-	-	-	-	-	-	47,194,900
Jul-17	32,353,946	10,587,977	12,048,500	3,505,000	-	-	-	-	-	-	58,495,423
Aug-17	28,118,015	8,597,181	9,571,700	3,859,300	-	-	-	-	-	-	50,146,196
Sep-17	25,699,305	8,946,828	8,497,600	2,394,200	-	-	-	-	-	-	45,537,933
Oct-17	35,686,017	11,826,841	11,188,400	4,798,300	-	-	-	-	-	-	63,499,558
Nov-17	26,976,969	8,803,406	8,056,200	310,200	-	-	-	-	-	-	44,146,775
Dec-17	19,387,794	6,204,735	8,056,200	221,400	-	-	-	-	-	-	33,870,129
Jan-18	13,026,158	3,840,842	3,842,600	87,100	-	-	-	-	-	-	20,796,700
Feb-18	16,949,885	5,174,354	5,220,500	196,700	-	-	-	-	-	-	27,541,439
Mar-18	18,959,413	6,200,980	5,251,500	259,800	-	-	-	-	-	-	30,671,693
Apr-18	20,241,316	7,392,335	7,448,200	377,600	-	-	-	-	-	-	35,459,451
Total	291,744,109	96,106,683	97,639,600	20,761,700	-	-	-	-	-	-	506,252,092
Annual Average Mthly Volume	24,312,009	8,008,890	8,136,633	1,730,142	-	-	-	-	-	-	42,187,674
Conservation Discount	7,128	6,901	36,003	67,849	-	-	-	-	-	-	

Test Year Adjustment Factor 0.00% 5.86% 4.31% 6.64% 7.84% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% na

Test Year Water Volume 308,850,184 100,247,428 104,120,104 22,390,069 535,607,785
 6,733 6,616 33,762 62,914

2B Forecast Water Consumption Growth

2019	0.00%	22.36%	22.36%	22.36%	22.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.36%
2020	0.00%	20.12%	20.12%	20.12%	20.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.12%
2021	0.00%	11.18%	11.18%	11.18%	11.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.18%
2022	0.00%	10.06%	10.06%	10.06%	10.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.06%
2023	0.00%	8.94%	8.94%	8.94%	8.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.94%
2024	0.00%	7.83%	7.83%	7.83%	7.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.83%
2025	0.00%	6.71%	6.71%	6.71%	6.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.71%
2026	0.00%	5.59%	5.59%	5.59%	5.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.59%
2027	0.00%	5.59%	5.59%	5.59%	5.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.59%

2C Forecast Water Consumption

Test Year	Elasticity Adjustment	308,850,184	100,247,428	104,120,104	22,390,069	-	-	-	-	-	535,607,785
2019	0.00%	377,909,858	122,663,003	127,401,620	27,396,544	-	-	-	-	-	655,371,026
2020	0.00%	453,961,289	147,347,983	153,040,209	32,909,886	-	-	-	-	-	787,259,368
2021	0.00%	504,714,730	163,821,671	170,150,296	36,589,253	-	-	-	-	-	875,275,950
2022	0.00%	555,499,694	180,305,592	187,271,011	40,270,905	-	-	-	-	-	963,347,202
2023	0.00%	605,184,143	196,432,305	204,020,718	43,872,775	-	-	-	-	-	1,049,509,940
2024	0.00%	652,546,384	211,805,269	219,987,558	47,306,296	-	-	-	-	-	1,131,645,508
2025	0.00%	696,319,686	226,013,326	234,744,488	50,479,638	-	-	-	-	-	1,207,557,138
2026	0.00%	735,244,392	238,647,612	247,866,852	53,301,482	-	-	-	-	-	1,275,060,338
2027	0.00%	776,345,014	251,988,163	261,722,764	56,281,068	-	-	-	-	-	1,346,337,009

2D Monthly Minimum Water Volume Per Account

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2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000

Test Year
2018

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Input Area -- Volume and Customer Data

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

3 Water Distributed into System

3A Calculation of System Peak/Average Ratio
System Peak/Average Ratio Used in Model

1.500

3B Calculation of System Allocation Factors (4)
Base

100.00%

Maximum Day/Extra Capacity:

Base

66.67%

Maximum Day

33.33%

4 Calculation of Customer Class Maximum Day Peaking Factors

	WI1 Residential Inside	WO1 Residential Outside	WI2 Commercial Inside	WO2 Commercial Outside	WI3 Other I3	WI4 Other I4	WI5 Other I5	WI6 Other I6	WI7 Other I7	WI8 Other I8	Total
4A Prior Year Consumption	291,744,109	96,106,683	97,639,600	20,761,700	-	-	-	-	-	-	506,252,092
Monthly Average	24,312,009	8,008,890	8,136,633	1,730,142	-	-	-	-	-	-	42,187,674
Peak Month	35,686,017	11,826,841	12,048,500	4,798,300	-	-	-	-	-	-	63,499,558
Peak Month/Average Month Ratio	1.47	1.48	1.48	2.77	-	-	-	-	-	-	1.51
4B Peak/Avg Ratio for Model											
Customer Class Peaking Factors	1.47	1.48	1.48	2.77	-	-	-	-	-	-	1.51

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

Test Year
2018

Input Area -- Volume and Customer Data

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

WASTEWATER Volume Data

WW1	WWO1	WWI2	WWO2	WWI3	WWI4	WWI5	WWI6	WWI7	WWI8	
Residential Inside	Residential Outside	Commercial Inside	Commercial Outside	Other I3	Other I4	Other I5	Other I6	Other I7	Other I8	Total

5 Wastewater Accounts Last 12 Months

5A Wastewater Active Accounts

Count by Meter Size

3/4"	2,286	1	84	1	-	-	-	-	-	-	2,372
1"	1,722	-	14	-	-	-	-	-	-	-	1,736
1 1/2"	-	-	5	-	-	-	-	-	-	-	5
2"	1	-	26	-	-	-	-	-	-	-	26
3"	-	-	-	-	-	-	-	-	-	-	-
4"	-	-	3	-	-	-	-	-	-	-	3
6"	-	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-	-
10"	-	-	-	-	-	-	-	-	-	-	-
Total	4,008	1	131	1	-	-	-	-	-	-	4,141

Test Year New Accounts

200	-	15	-	-	-	-	-	-	-	-	215
5.9%	4.3%	6.6%	7.8%	0.0%	0.0%	0.0%	-	-	-	-	

Test Year Accounts

4,208	1	146	1	-	-	-	-	-	-	-	4,356
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5B Percentage by Meter Size:

3/4"	57.03%	100.00%	64.12%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1"	42.96%	0.00%	10.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1 1/2"	0.00%	0.00%	3.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2"	0.01%	0.00%	19.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4"	0.00%	0.00%	2.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10"	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

5B Forecast New WW Accounts

Annual Growth

		22.4%	0.0%	22.4%	0.0%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%		
2019	100.0%	942	-	33	-	-	-	-	-	-	-	975	0.0%
2020	90.0%	1,038	-	36	-	-	-	-	-	-	-	1,074	10.2%
2021	50.0%	693	-	24	-	-	-	-	-	-	-	717	-33.2%
2022	45.0%	694	-	24	-	-	-	-	-	-	-	718	0.1%
2023	40.0%	679	-	24	-	-	-	-	-	-	-	702	-2.2%
2024	35.0%	647	-	22	-	-	-	-	-	-	-	670	-4.7%
2025	30.0%	598	-	21	-	-	-	-	-	-	-	619	-7.6%
2026	25.0%	532	-	18	-	-	-	-	-	-	-	550	-11.1%
2027	25.0%	562	-	19	-	-	-	-	-	-	-	581	5.6%

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

Test Year
2018

Input Area -- Volume and Customer Data

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

5C Forecast Annual Total WW Accounts

2019	5,150	1	179	1	-	-	-	-	-	-	5,331	22.39%
2020	6,188	1	215	1	-	-	-	-	-	-	6,405	20.15%
2021	6,881	1	239	1	-	-	-	-	-	-	7,122	11.20%
2022	7,575	1	263	1	-	-	-	-	-	-	7,840	10.08%
2023	8,254	1	286	1	-	-	-	-	-	-	8,542	8.96%
2024	8,901	1	309	1	-	-	-	-	-	-	9,212	7.84%
2025	9,499	1	330	1	-	-	-	-	-	-	9,830	6.72%
2026	10,031	1	348	1	-	-	-	-	-	-	10,381	5.60%
2027	10,593	1	368	1	-	-	-	-	-	-	10,962	5.60%

5D Forecast Annual WW Account Growth

2019	22.40%	0.00%	22.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.39%
2020	20.16%	0.00%	20.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.15%
2021	11.20%	0.00%	11.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.20%
2022	10.08%	0.00%	10.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.08%
2023	8.96%	0.00%	8.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.96%
2024	7.84%	0.00%	7.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.84%
2025	6.72%	0.00%	6.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.72%
2026	5.60%	0.00%	5.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.60%
2027	5.60%	0.00%	5.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.60%

6 Wastewater Billing Units

6A Last 12 Months Water Usage Per Account

	Residential Inside	Residential Outside	Commercial Inside	Commercial Outside	Other I3	Other I4	Other I5	Other I6	Other I7	Other I8	Total
May-17	29,187,412	5,100	2,066,200	8,000	-	-	-	-	-	-	31,266,712
Jun-17	28,178,701	7,300	1,569,600	-	-	-	-	-	-	-	29,755,601
Jul-17	34,039,653	7,600	1,835,800	5,300	-	-	-	-	-	-	35,888,353
Aug-17	29,549,455	7,300	1,537,200	5,300	-	-	-	-	-	-	31,099,255
Sep-17	27,379,032	6,400	1,900,200	5,600	-	-	-	-	-	-	29,291,232
Oct-17	37,496,821	5,900	2,257,500	5,900	-	-	-	-	-	-	39,766,121
Nov-17	29,230,543	6,800	2,087,500	6,900	-	-	-	-	-	-	31,331,743
Dec-17	20,680,861	5,600	1,799,500	5,800	-	-	-	-	-	-	22,491,761
Jan-18	13,479,107	6,900	1,356,800	6,300	-	-	-	-	-	-	14,849,107
Feb-18	18,130,385	5,200	1,735,600	6,500	-	-	-	-	-	-	19,877,685
Mar-18	21,165,834	6,700	1,756,800	-	-	-	-	-	-	-	22,929,334
Apr-18	23,042,680	5,200	1,846,600	4,700	-	-	-	-	-	-	24,899,180
Total	311,560,484	76,000	21,749,300	60,300	-	-	-	-	-	-	333,446,084
Avg Annual Billing Units Per Account	6,479	6,333	13,835	5,025	-	-	-	-	-	-	
Monthly Billing Usage Cap	58,905,000	14,000									
Test Year Adjustment Factor	-7.50%	0.00%	11.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	na
Test Year Wastewater Billing Units	288,193,448	76,000	24,239,678	60,300	-	-	-	-	-	-	312,569,426

Test Year
2018

**CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL**

Input Area -- Volume and Customer Data

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

6B Forecast Wastewater Billing Units Growth

2019	22.40%	0.00%	22.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.39%
2020	20.16%	0.00%	20.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.15%
2021	11.20%	0.00%	11.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.20%
2022	10.08%	0.00%	10.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.08%
2023	8.96%	0.00%	8.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.96%
2024	7.84%	0.00%	7.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.84%
2025	6.72%	0.00%	6.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.72%
2026	5.60%	0.00%	5.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.60%
2027	5.60%	0.00%	5.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.60%

6C Forecast Wastewater Consumption

2019	352,748,780	76,000	29,669,366	60,300	-	-	-	-	-	-	382,554,446
2020	423,862,934	76,000	35,650,710	60,300	-	-	-	-	-	-	459,649,944
2021	471,335,583	76,000	39,643,589	60,300	-	-	-	-	-	-	511,115,472
2022	518,846,209	76,000	43,639,663	60,300	-	-	-	-	-	-	562,622,173
2023	565,334,830	76,000	47,549,777	60,300	-	-	-	-	-	-	613,020,907
2024	609,657,080	76,000	51,277,679	60,300	-	-	-	-	-	-	661,071,060
2025	650,626,036	76,000	54,723,540	60,300	-	-	-	-	-	-	705,485,876
2026	687,061,094	76,000	57,788,058	60,300	-	-	-	-	-	-	744,985,452
2027	725,536,515	76,000	61,024,189	60,300	-	-	-	-	-	-	786,697,004

6D Monthly Minimum Wastewater Volume

2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-
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Test Year 2018				CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL															
				Test Year Allocation Factors						Forecast Personnel in:									
	Total Budget	Adjustments	Net Budget	Percent Water	Percent WW	Treatment	Dist/ Collect	Admin	Cust	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Input Area -- Water/Wastewater Department Personnel																			
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block																			
1 Actual and Forecast Water/WW Personnel -- FTEs																			
Water and Sewer Fund																			
61	Utility Billing	4.00	-	4.00	63.4%	36.6%	0.0%	0.0%	0.0%	100.0%	4.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	
	Percent Increase										0.0%	25.0%	0.0%	20.0%	0.0%	0.0%	0.0%	0.0%	
63	Water Operations	13.00	-	13.00	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	13.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	
	Percent Increase										0.0%	7.7%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	
67	Sewer Operations	8.00	-	8.00	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%	8.00	8.00	9.00	10.00	12.00	12.00	12.00	12.00	
	Percent Increase										0.0%	0.0%	12.5%	11.1%	20.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	50.0%	50.0%	0.0%	100.0%	0.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	50.0%	50.0%	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	50.0%	50.0%	0.0%	100.0%	0.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	50.0%	50.0%	0.0%	100.0%	0.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	50.0%	50.0%	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other	-	-	-	50.0%	50.0%	0.0%	0.0%	100.0%	0.0%	-	-	-	-	-	-	-	-	
	Percent Increase										0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	25.00	-	25.00								25.00	27.00	29.00	31.00	33.00	33.00	33.00	33.00	
Percent Increase											0.0%	8.0%	7.4%	6.9%	6.5%	0.0%	0.0%	0.0%	

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				CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL																				
Test Year 2018																								
Budget Code	Acct. #	Cost Center Code	Percent Water	Percent Wastewater	Allocation Reference	Accelerator Reference	Test Year 2018	Forecast Increase in:																
							2018	2019	2020	2021	2022	2023	2024	2025	2026	2027								
Input Area -- City Budget Operating Expenses																								
UTILITY: CITY OF CELINA																								
Test Year: 2018																								
Forecast Period: 2018-2027																								
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block																								
2 OPERATING EXPENSES																								
				100.00%	0.00%	4	1	-	-	-	-	-	-	-	-	-	-	-						
T	202-500-99-5144	T	TRANSFER TO GENERAL FUND	68.20%	31.80%	4	2	352,000	362,560	373,437	384,640	396,179	408,064	420,306	432,916	445,903	459,280	-						
T	202-500-99-5145	T	TRANSFER TO GEN FUND-FROM SEWER	0.00%	100.00%	4	2	-	-	-	-	-	-	-	-	-	-	-						
T	202-500-99-5801	T	W/S REVENUE TRANSFER	68.20%	31.80%	4	2	175,000	180,250	185,658	191,227	196,964	202,873	208,959	215,228	221,685	228,335	-						
				100.00%	0.00%	1	1	-	-	-	-	-	-	-	-	-	-	-						
				100.00%	0.00%	1	1	-	-	-	-	-	-	-	-	-	-	-						
				100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
202-501-09-5100			DEBT SERVICE-WATER	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
202-501-09-5101			WATER-PRINCIPAL PAYABLE	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
				100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
				100.00%	0.00%	1	1	-	-	-	-	-	-	-	-	-	-	-						
				100.00%	0.00%	1	1	-	-	-	-	-	-	-	-	-	-	-						
202-502-09-5100			DEBT SERVICE-SEWER	100.00%	0.00%	1	1	-	-	-	-	-	-	-	-	-	-	-						
202-502-09-5101			WASTEWATER-PRINCIPAL PAYABLE	0.00%	100.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
202-502-09-5102			WASTEWATER-INTEREST PAYABLE	0.00%	100.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
202-502-09-5103			UTRW-DOE BRANCH DEBT PYMT	0.00%	100.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
202-502-09-5104			UTRW-HAIN TRUNK DEBT PYMT	0.00%	100.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
202-502-09-5104			UTRW-JOINT CAPITAL CHGS	0.00%	100.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
				100.00%	0.00%	1	1	-	-	-	-	-	-	-	-	-	-	-						
				100.00%	0.00%	1	1	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-01-5100	1	WATER OPERATIONS	100.00%	0.00%	3	30	508,332	523,582	579,565	638,349	657,500	677,225	697,542	718,488	740,032	762,223	-						
21	202-521-01-5105	1	SALARIES	100.00%	0.00%	3	30	22,000	22,660	25,083	27,627	28,456	29,309	30,189	31,094	32,027	32,988	-						
21	202-521-01-5107	1	OVERTIME	100.00%	0.00%	3	30	500	515	570	628	647	666	686	707	728	750	-						
21	202-521-01-5110	1	SPECIAL EVENT PAY	100.00%	0.00%	3	30	40,609	41,827	46,300	50,996	52,526	54,101	55,724	57,396	59,118	60,891	-						
21	202-521-01-5111	1	P/R TAX EXPENSE	100.00%	0.00%	3	30	3,807	3,921	4,340	4,781	4,924	5,072	5,224	5,381	5,542	5,708	-						
21	202-521-01-5115	1	SUTA	100.00%	0.00%	3	31	84,858	91,647	106,028	122,084	131,851	142,399	153,790	166,094	179,381	193,732	-						
21	202-521-01-5116	1	GROUP HEALTH INSURANCE	100.00%	0.00%	3	30	34,557	35,594	39,399	43,395	44,655	46,039	47,420	48,842	50,308	51,817	-						
21	202-521-01-5117	1	RETIREMENT-TMRS	100.00%	0.00%	3	30	30,204	31,110	34,437	37,929	39,067	40,239	41,446	42,690	43,971	45,290	-						
21	202-521-01-5120	1	WORKMAN'S COMPENSATION	100.00%	0.00%	3	30	2,142	2,206	2,442	2,690	2,771	2,854	2,939	3,027	3,118	3,212	-						
21	202-521-01-5122	1	LONGEVITY PAY	100.00%	0.00%	3	26	5,850	6,026	6,206	6,392	6,584	6,782	6,985	7,195	7,411	7,633	-						
21	202-521-01-5123	1	SCHOOL REGISTRATION & TUITION	100.00%	0.00%	3	26	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	-						
21	202-521-01-5124	1	TRAVEL MEALS & LODGING	100.00%	0.00%	3	26	8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417	-						
21	202-521-02-5140	2	UNIFORMS	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-02-5145	2	CONTRACT LABOR	100.00%	0.00%	3	2	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095	-						
21	202-521-02-5146	2	ROAD MAINTENANCE	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-02-5147	2	IMPACT FEE STUDY	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-02-5149	2	WATER MASTER PLAN	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-02-5150	2	ENGINEERING	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-02-5395	2	LEGAL	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-03-5207	3	GARBAGE PICK UP-TEXAS WASTE	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-03-5208	3	WATER METERS	100.00%	0.00%	3	2	470,400	484,512	499,047	514,019	529,439	545,323	561,682	578,533	595,889	613,765	-						
21	202-521-03-5209	3	COMPUTER SOFTWARE / HARDWARE	100.00%	0.00%	3	2	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176	-						
21	202-521-03-5210	3	OFFICE SUPPLIES	100.00%	0.00%	3	2	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,459	2,534	2,610	-						
21	202-521-03-5212	3	MATERIALS/SUPPLIES	100.00%	0.00%	3	2	160,500	165,315	170,274	175,383	180,644	186,063	191,645	197,395	203,317	209,416	-						
21	202-521-03-5215	3	RADIO READ FIREFLYS	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-03-5216	3	GENERAL SUPPLIES	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-03-5218	3	HAND TOOLS	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-04-5205	4	CHEMICALS	100.00%	0.00%	3	4	20,000	21,600	23,328	25,194	27,210	29,387	31,737	34,276	37,019	39,980	-						
21	202-521-04-5225	4	MAINTENANCE AGREEMENTS	100.00%	0.00%	3	2	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229	-						
21	202-521-04-5230	4	FACILITY MAINTENANCE	100.00%	0.00%	3	2	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	-						
21	202-521-04-5230	4	EQUIPMENT REPAIRS	100.00%	0.00%	3	2	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	78,286	-						
21	202-521-04-5279	4	GASOLINE	100.00%	0.00%	3	4	27,000	29,160	31,493	34,012	36,733	39,672	42,846	46,273	49,975	53,973	-						
21	202-521-04-5280	4	VEHICLE O&M	100.00%	0.00%	3	4	-	-	-	-	-	-	-	-	-	-	-						
21	202-521-04-5281	4	VEHICLE REPAIRS	100.00%	0.00%	3	2	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	-						
21	202-521-04-5510	4	TESTING W/S SAMPLES	100.00%	0.00%	3	2	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,743	-						
21	202-521-04-5515	4	SEWER SLUDGE REMOVAL	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-	-						

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										Forecast Increase in:							
Test Year 2018			Percent Water	Percent Wastewater	Allocation Reference	Accelerator Reference	Test Year 2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Budget Code	Acct. #	Cost Center Code															
Input Area -- City Budget Operating Expenses																	
UTILITY:		CITY OF CELINA															
Test Year:		2018															
Forecast Period:		2018-2027															
Scenario:		2019 11 06 Scenario 2 -- WW Inverted Block															
21	202-521-04-5516	4	MAINTENANCE & REPAIR	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	
21	202-521-05-5400	5	LAND PHONE LINE	100.00%	0.00%	3	2	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
21	202-521-05-5401	5	CELL PHONE	100.00%	0.00%	3	2	13,499	13,904	14,321	14,751	15,193	15,649	16,119	16,602	17,100	17,613
21	202-521-05-5402	5	PAGERS	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-05-5403	5	INTERNET DSL	100.00%	0.00%	3	2	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
21	202-521-05-5419	5	NATURAL GAS	100.00%	0.00%	3	3	-	-	-	-	-	-	-	-	-	-
21	202-521-05-5420	5	ELECTRICITY	100.00%	0.00%	3	3	210,000	220,500	231,525	243,101	255,256	268,019	281,420	295,491	310,266	325,779
21	202-521-09-5180	6	LICENSES/PERMITS/FILING FEES	100.00%	0.00%	3	2	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
21	202-521-09-5220	6	POSTAGE	100.00%	0.00%	3	3	200	210	221	232	243	255	268	281	295	310
21	202-521-09-5240	6	GENERAL INSURANCE	100.00%	0.00%	3	4	15,750	17,010	18,371	19,840	21,428	23,142	24,993	26,983	29,152	31,484
21	202-521-09-5250	6	MEMBERSHIPS & DUES	100.00%	0.00%	3	2	11,000	11,330	11,670	12,020	12,381	12,752	13,135	13,529	13,934	14,353
21	202-521-09-5269	6	SCHOOL REGISTRATION & TUITION	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5270	6	TRAVEL MEALS & LODGING	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5285	6	HIRING EXPENSES FOR NEW EMP	100.00%	0.00%	3	2	400	412	424	437	450	464	478	492	507	522
21	202-521-09-5290	6	ADVERTISING	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5340	6	RENT	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5370	6	UNIFORMS	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5410	6	OFFICE CLEANING	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5415	6	EQUIPMENT RENTAL	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5430	6	INTEREST EXPENSE	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5431	6	INTEREST EXPENSE CUSD SEWER	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5440	6	PAYING AGENT FEES	100.00%	0.00%	3	2	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
21	202-521-09-5451	6	BOND ISSUE COSTS	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5640	6	CCN ACQUISITION	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5700	9	EQUIPMENT	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
UTRW-W	202-521-09-5740	UTRW-W	UTRW-H2O	100.00%	0.00%	2	8	2,111,200	2,841,778	3,246,517	3,548,227	4,370,998	4,716,766	5,068,882	5,981,962	6,366,659	6,777,020
21	202-521-09-5741	4	NTC GROUNDWATER CONSERVATION	100.00%	0.00%	2	2	16,000	16,480	16,974	17,484	18,008	18,548	19,105	19,678	20,268	20,876
21	202-521-09-5750	9	CAPITAL OUTLAY	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5785	6	BAD DEBT EXPENSE	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5800	6	BOND INDEBTEDNESS	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5801	6	MISCELLANEOUS EXPENSE	100.00%	0.00%	3	2	-	-	-	-	-	-	-	-	-	-
T	202-521-09-5802	T	TRANSFER TO MAJOR EQUIP FUND	100.00%	0.00%	4	2	-	-	-	-	-	-	-	-	-	-
21	202-521-09-5900	9	DEPRECIATION	100.00%	0.00%	3	1	-	-	-	-	-	-	-	-	-	-
T	202-521-99-5144	T	TRANSFER TO GENERAL FUND	100.00%	0.00%	4	2	-	-	-	-	-	-	-	-	-	-
T	202-521-99-5801	T	W/S REVENUE TRANSFER	100.00%	0.00%	4	2	-	-	-	-	-	-	-	-	-	-
T	202-521-99-5805	T	TRANSFER TO DEBT FUND	100.00%	0.00%	4	2	-	-	-	-	-	-	-	-	-	-
T	202-521-99-7500	T	TRANSFER OUT INTO GF	100.00%	0.00%	4	2	-	-	-	-	-	-	-	-	-	-
				0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-
			SEWER OPERATIONS	0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-
22	202-522-01-5100	1	SALARIES	0.00%	100.00%	3	32	287,488	296,113	304,996	352,270	401,980	494,435	509,768	524,546	540,282	556,491
22	202-522-01-5105	1	OVERTIME	0.00%	100.00%	3	32	12,000	12,360	12,731	14,704	16,779	20,638	21,257	21,895	22,552	23,228
22	202-522-01-5107	1	SPECIAL EVENTS PAY	0.00%	100.00%	3	32	-	-	-	-	-	-	-	-	-	-
22	202-522-01-5110	1	P/R TAX EXPENSE	0.00%	100.00%	3	32	22,911	23,598	24,306	28,074	32,035	39,403	40,585	41,803	43,057	44,349
22	202-522-01-5111	1	SUTA	0.00%	100.00%	3	32	2,187	2,253	2,320	2,680	3,058	3,761	3,874	3,990	4,110	4,233
22	202-522-01-5115	1	GROUP HEALTH INSURANCE	0.00%	100.00%	3	32	56,379	63,049	68,093	82,052	97,734	125,099	135,107	145,515	157,589	170,196
22	202-522-01-5116	1	RETIREMENT - TMRS	0.00%	100.00%	3	32	19,497	20,082	20,684	23,890	27,262	33,532	34,536	35,574	36,641	37,740
22	202-522-01-5117	1	WORKER'S COMPENSATION	0.00%	100.00%	3	32	10,662	10,962	11,311	13,065	14,908	18,337	18,887	19,454	20,037	20,638
22	202-522-01-5120	1	LONGEVITY PAY	0.00%	100.00%	3	32	910	937	965	1,115	1,272	1,565	1,612	1,660	1,710	1,761
22	202-522-01-5122	1	SCHOOL REGISTRATION & TUITION	0.00%	100.00%	3	26	3,500	3,605	3,713	3,825	3,939	4,057	4,179	4,305	4,434	4,567
22	202-522-01-5123	1	TRAVEL MEALS & LODGING	0.00%	100.00%	3	26	200	206	212	219	225	232	239	246	253	261
22	202-522-01-5124	1	UNIFORMS	0.00%	100.00%	3	26	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
22	202-522-02-514 0	2	CONTRACT SERVICES	0.00%	100.00%	3	26	-	-	-	-	-	-	-	-	-	-
22	202-522-02-5145	2	ROAD REPAIRS	0.00%	100.00%	3	2	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
22	202-522-02-5146	2	SEWER IMPACT FEE STUDY	0.00%	100.00%	3	1	-	-	-	-	-	-	-	-	-	-

185

Proprietary and Confidential - Intellectual Property of Willdan Group Inc. - Not to be used without express written permission

187

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UTILITY:	CITY OF CELINA
Test Year:	2018
Forecast Period:	2018-2027
Scenario:	2019 11 06 Scenario 2 – WW Inverted Block

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Test Year 2018			CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL															
Budget Code	Acct. #	Cost Center Code	Percent Water	Percent Wastewater	Allocation Reference	Accelerator Reference	Test Year 2018	Forecast Increase in:									2026	2027
Input Area -- City Budget Operating Expenses																		
UTILITY:		CITY OF CELINA																
Test Year:		2018																
Forecast Period:		2018-2027																
Scenario:		2019 11 06 Scenario 2 -- WW Inverted Block																
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
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			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
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			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
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			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
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			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
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			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
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			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
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			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-	-	-	-	-	-	-	-	-	-		
			0.00%	100.00%	1	2	-</											

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027	Input Area	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- UTRWA

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

1 WATER - UTRWA

Historical Purchases	Water Consumption	UTRWA Purchases	Percent
FY 2015	-	-	0.0%
FY 2016	-	-	0.0%
FY 2017	-	-	0.0%
Total Period	-	-	0.0%

1A Total Volume

Water Consumption (Billed)	535,607,785	655,371,026	787,259,368	875,275,950	963,347,202	1,049,509,940	1,131,645,508	1,207,557,138	1,275,060,338	1,346,337,009
Billed Consum Adjust Factor	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Forecast UTRWD Purchases	803,411,677	983,056,539	1,180,889,051	1,312,913,925	1,445,020,803	1,574,264,911	1,697,468,262	1,811,335,707	1,912,590,507	2,019,505,513
% Volume Growth	0.00%	22.36%	20.12%	11.18%	10.06%	8.94%	7.83%	6.71%	5.59%	5.59%
MGD	2.20	2.69	3.24	3.60	3.96	4.31	4.65	4.96	5.24	5.53
Demand Charge	\$ 428,200	\$ 449,610	\$ 472,091	\$ 488,614	\$ 505,715	\$ 523,415	\$ 541,735	\$ 560,695	\$ 580,320	\$ 600,631
Subscribed Capacity	2.5	3.5	3.5	3.5	4.5	4.5	4.5	5.5	5.5	5.5
UTRWD Forecast Demand Charge	\$ 1,070,500	\$ 1,573,635	\$ 1,652,317	\$ 1,710,148	\$ 2,275,718	\$ 2,355,368	\$ 2,437,806	\$ 3,083,825	\$ 3,191,759	\$ 3,303,470
% Increase		47.00%	5.00%	3.50%	33.07%	3.50%	3.50%	26.50%	3.50%	3.50%

1B Cost Calculation

Volume Charge																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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1C Functionalization

<u>Allocation Percentages</u>											
Treatment	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Collection	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Cost Allocation</u>											
Treatment	\$ 2,058,696	\$ 2,841,778	\$ 3,246,517	\$ 3,548,227	\$ 4,370,998	\$ 4,716,766	\$ 5,068,882	\$ 5,981,962	\$ 6,366,659	\$ 6,777,020	
Collection	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,058,696	\$ 2,841,778	\$ 3,246,517	\$ 3,548,227	\$ 4,370,998	\$ 4,716,766	\$ 5,068,882	\$ 5,981,962	\$ 6,366,659	\$ 6,777,020	

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027	Input Area	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- UTRWA											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
2 WASTEWATER TREATMENT - N/A											
2A Regional Wastewater System -- RWWS											
Forecast Model Billing Units Growth			22.4%	20.2%	11.2%	10.1%	9.0%	7.8%	6.7%	5.6%	5.6%
Percentage Increase in Volume			22.4%	20.2%	11.2%	10.1%	9.0%	7.8%	6.7%	5.6%	5.6%
Estimated Volume		-	-	-	-	-	-	-	-	-	-
NTMWD Forecast Rate/1,000 Gal	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	\$	-	\$ -								
2B Squabble Treatment Plant											
Forecast Model Billing Units Growth			22.4%	20.2%	11.2%	10.1%	9.0%	7.8%	6.7%	5.6%	5.6%
Percentage Increase in Volume			22.4%	20.2%	11.2%	10.1%	9.0%	7.8%	6.7%	5.6%	5.6%
Estimated Volume		-	-	-	-	-	-	-	-	-	-
NTMWD Forecast Rate/1,000 Gal	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	\$	-									
2C Wastewater Pretreatment											
Forecast Model Billing Units Growth			22.4%	20.2%	11.2%	10.1%	9.0%	7.8%	6.7%	5.6%	5.6%
Percentage Increase			4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Total Cost	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$	-	\$ -								
2D Buffalo Creek Treatment Plant											
Forecast Model Billing Units Growth			22.4%	20.2%	11.2%	10.1%	9.0%	7.8%	6.7%	5.6%	5.6%
Percentage Increase in Volume			0.0%	-10.0%	-44.4%	-10.0%	-11.1%	-12.5%	-14.3%	-16.7%	0.0%
Estimated Volume		-	-	-	-	-	-	-	-	-	-
NTMWD Forecast Rate/1,000 Gal	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Summary											
Regional Wastewater System -- RWWS		-	-	-	-	-	-	-	-	-	-
Squabble Treatment Plant		-	-	-	-	-	-	-	-	-	-
Wastewater Pretreatment		-	-	-	-	-	-	-	-	-	-
Buffalo Creek Treatment Plant		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Budget		-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2C Functionalization											
Allocation Percentages											
Treatment		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Collection		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost Allocation											
Treatment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection		-	-	-	-	-	-	-	-	-	-
Administration		-	-	-	-	-	-	-	-	-	-
Customer		-	-	-	-	-	-	-	-	-	-
Total	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10 Year Forecast
2018-2027

2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block

Inflation Rate
Expense Increase Premium

Total New Water Accounts

EQUIPMENT
CAPITAL OUTLAY
TRANSFER TO MAJOR EQUIP FUND
Capital Outlay
Capital Outlay
Capital Outlay
Capital Outlay
Capital Outlay
Capital Outlay
Capital Outlay

[illegible]

Water
Wastewater

- Treatment
- Distribution/Collection
- Administration
- Customer
- Flood Irrigation

[illegible]

Treatment	
Distribution	
Administration	
Customer	
Flood Irrigation	
Total	

[illegible]

Treatment	
Collection	
Administration	
Customer	
Flood Irrigation	
Total	

[illegible]