

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

861	949	633	633	620	591	546	485	513
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TRANSFER TO MAJOR EQUIP FUND

Capital Outlay

Capital Outlay

Capital Outlay

Capital Outlay

Capital Outlay

Capital Outlay

Capital Outlay

Capital Outlay

Capital Outlay

Capital Outlay

[illegible]

Water

Wastewater

Wastewater

[illegible]

Treatment

Distribution/Collection

Administration

Customer

Flood Irrigation

[illegible]

Treatment

Distribution

Administra

Customer

Flood Irrigation

Total

Total

[illegible]

Treatment

Collection

Administration

Customer

Flood Irrigation

Total

Total

[illegible]

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

763 Other

[illegible]

Allocations

Water

Wastewater

Treatment

Distribution/Collection

Administration

Customer

Flood Irrigation

Water Allocation

Treatment

Distribution

Administration

Customer

Flood Irrigation

Total

Wastewater Allocation

Treatment

Collection

Administration

Customer

Flood Irrigation

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

[illegible]

861	949	633	633	620	591	546	485	513
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[illegible][illegible]

Water
Wastewater

[illegible][illegible]

Treatment	
Distribution	
Administration	
Customer	
Flood Irrigation	
Total	

[illegible]

Treatment	
Collection	
Administration	
Customer	
Flood Irrigation	
Total	

[illegible]

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

765 Other

[illegible][illegible]

Water

Waste

Fastewater

Treatment

Distribution/Collection

Administration

Customer

Flood Irrigation

Water Allocation

Treatment

Distribution

Administration

Customer

Flood Irrigation

Total

Wastewater Allocation

Treatment

Collection

Administration

Customer

Flood Irrigation

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

[illegible]

Total New Water Accounts	861	949	633	633	620	591	546	485	513
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Capital Outlay

[illegible]

Water

Wastewater

[illegible]

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

[illegible]

Treatment	
Distribution	
Administration	
Customer	
Flood Irrigation	
Total	

[illegible]

Treatment	
Collection	
Administration	
Customer	
Flood Irrigation	
Total	

[illegible]

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

Input Area -- Capital Outlays**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****1 Accelerators**

Inflation Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expense Increase Premium	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Total New Water Accounts	861	949	633	633	620	591	546	485	513	

767 Other

Capital Outlay	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-

Allocations

Water	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Wastewater	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution/Collection	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%
Flood Irrigation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Water Allocation

Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Flood Irrigation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Wastewater Allocation

Treatment	-	-	-	-	-	-	-	-	-	-
Collection	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Flood Irrigation	-	-	-	-	-	-	-	-	-	-
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

[illegible]

Total New Water Accounts	861	949	633	633	620	591	546	485	513
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Capital Outlay

[illegible]

Water
Wastewater

[illegible]

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

[illegible]

Treatment	
Distribution	
Administration	
Customer	
Flood Irrigation	
Total	

[illegible]

Treatment	
Collection	
Administration	
Customer	
Flood Irrigation	
Total	

[illegible]

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

Input Area -- Capital Outlays

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

1 Accelerators

Inflation Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expense Increase Premium	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Total New Water Accounts	861	949	633	633	620	591	546	485	513	

769 Other

Capital Outlay	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-

Allocations

Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wastewater	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution/Collection	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%
Flood Irrigation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Water Allocation

Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Flood Irrigation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Wastewater Allocation

Treatment	-	-	-	-	-	-	-	-	-	-
Collection	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Flood Irrigation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Input Area -- Capital Outlays

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

1 Accelerators

Inflation Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expense Increase Premium	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Total New Water Accounts	861	949	633	633	620	591	546	485	513	

ND Other

Capital Outlay	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-

Allocations

Water	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Wastewater	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution/Collection	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%
Flood Irrigation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Water Allocation

Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Flood Irrigation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Wastewater Allocation

Treatment	-	-	-	-	-	-	-	-	-	-
Collection	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Flood Irrigation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- Capital Outlays											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
1 Accelerators											
Inflation Rate			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expense Increase Premium			5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Total New Water Accounts			861	949	633	633	620	591	546	485	513
4 Total Capital Outlays											
4A Water											
Treatment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution		181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823
Administration		-	-	-	-	-	-	-	-	-	-
Customer		-	-	-	-	-	-	-	-	-	-
Flood Irrigation		-	-	-	-	-	-	-	-	-	-
Total Water		181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823
4B 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 Wastewater		117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911
TOTAL CAPITAL OUTLAYS		299,734	299,734	299,734	299,734	299,734	299,734	299,734	299,734	299,734	299,734
Check		299,734	299,734	299,734	299,734	299,734	299,734	299,734	299,734	299,734	299,734

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- Current Debt Service											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
1 Series: Series 2004											
1A Total Bond											
Principal	\$ 207,848	\$ 17,110	\$ 17,952	\$ 18,513	\$ 19,354	\$ 20,196	\$ 21,037	\$ 21,879	\$ 23,001	\$ 23,842	\$ 24,964
Interest		11,541	10,874	10,138	9,361	8,538	7,669	6,743	5,770	4,735	3,632
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 28,651	\$ 28,826	\$ 28,651	\$ 28,715	\$ 28,734	\$ 28,706	\$ 28,622	\$ 28,771	\$ 28,577	\$ 28,596
1B Percent Water/WW											
Water		66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%
Wastewater		33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1C Water Debt Service											
Principal	\$	11,412	11,974	12,348	12,909	13,471	14,032	14,593	15,342	15,903	16,651
Interest		7,698	7,253	6,762	6,244	5,695	5,115	4,498	3,849	3,158	2,423
Reserve		-	-	-	-	-	-	-	-	-	-
Total	\$	19,110	19,227	19,110	19,153	19,166	19,147	19,091	19,190	19,061	19,074
1D Water Allocation Percentages											
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%
Flood Irrigation		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%
1E Wastewater Debt Service											
Principal	\$	5,698	5,978	6,165	6,445	6,725	7,005	7,286	7,659	7,939	8,313
Interest		3,843	3,621	3,376	3,117	2,843	2,554	2,245	1,921	1,577	1,209
Reserve		-	-	-	-	-	-	-	-	-	-
Total	\$	9,541	9,599	9,541	9,562	9,568	9,559	9,531	9,581	9,516	9,522
1F Wastewater Allocation Percentages											
Treatment		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- Current Debt Service											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
2 Series: Series 2007											
2A Total Bond											
Principal	\$ 495,000	\$ 215,000	\$ 225,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest		15,760	8,987	1,788	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 230,760	\$ 233,987	\$ 56,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2B Percent Water/WW											
Water		66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%
Wastewater		33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2C Water Debt Service											
Principal	\$ 143,405	\$ 150,075	\$ 36,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	10,512	5,994	1,193	-	-	-	-	-	-	-	-
Reserve	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 153,917	\$ 156,069	\$ 37,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2D Water Allocation Percentages											
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%
Flood Irrigation		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%
2E Wastewater Debt Service											
Principal	\$ 71,595	\$ 74,925	\$ 18,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5,248	2,993	595	-	-	-	-	-	-	-	-
Reserve	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 76,843	\$ 77,918	\$ 18,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2F Wastewater Allocation Percentages											
Treatment		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Input Area -- Current Debt Service												
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block												
3 Series: Series 2007												
3A Total Bond												
Principal	\$	769,569	\$ 216,780	\$ 198,715	\$ 213,167	\$ 140,907	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest			32,182	23,294	15,048	5,988	-	-	-	-	-	
Reserve			-	-	-	-	-	-	-	-	-	
Total			\$ 248,962	\$ 222,009	\$ 228,215	\$ 146,895	\$ -	\$ -	\$ -	\$ -	\$ -	
3B Percent Water/WW												
Water			66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	
Wastewater			33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	
Total			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
3C Water Debt Service												
Principal	\$		144,592	132,543	142,182	93,985	-	-	-	-	-	
Interest			21,465	15,537	10,037	3,994	-	-	-	-	-	
Reserve			-	-	-	-	-	-	-	-	-	
Total			\$ 166,058	\$ 148,080	\$ 152,219	\$ 97,979	\$ -	\$ -	\$ -	\$ -	\$ -	
3D Water Allocation Percentages												
Treatment			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%	
Administration			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%	
Flood Irrigation			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%	
3E Wastewater Debt Service												
Principal	\$		72,188	66,172	70,985	46,922	-	-	-	-	-	
Interest			10,717	7,757	5,011	1,994	-	-	-	-	-	
Reserve			-	-	-	-	-	-	-	-	-	
Total			\$ 82,904	\$ 73,929	\$ 75,996	\$ 48,916	\$ -	\$ -	\$ -	\$ -	\$ -	
3F Wastewater Allocation Percentages												
Treatment			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	
Collection			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	
Administration			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%	
Reclaimed Water			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%	

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Input Area -- Current Debt Service												
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block												
4 Series: Series 2012												
4A Total Bond												
Principal	\$	350,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
Interest			19,600	19,000	18,100	17,200	16,150	15,100	14,050	13,000	11,600	10,200
Reserve			-	-	-	-	-	-	-	-	-	-
Total			\$ 49,600	\$ 49,000	\$ 48,100	\$ 52,200	\$ 51,150	\$ 50,100	\$ 49,050	\$ 53,000	\$ 51,600	\$ 50,200
4B Percent Water/WW												
Water			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Wastewater			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%
4C Water Debt Service												
Principal	\$		30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000
Interest			19,600	19,000	18,100	17,200	16,150	15,100	14,050	13,000	11,600	10,200
Reserve			-	-	-	-	-	-	-	-	-	-
Total			\$ 49,600	\$ 49,000	\$ 48,100	\$ 52,200	\$ 51,150	\$ 50,100	\$ 49,050	\$ 53,000	\$ 51,600	\$ 50,200
4D Water Allocation Percentages												
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%
Flood Irrigation			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%
4E Wastewater Debt Service												
Principal	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest			-	-	-	-	-	-	-	-	-	-
Reserve			-	-	-	-	-	-	-	-	-	-
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4F Wastewater Allocation Percentages												
Treatment			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Input Area -- Current Debt Service												
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block												
5 Series: Series 2012												
5A Total Bond												
Principal	\$	2,590,000	\$ 405,000	\$ 435,000	\$ 445,000	\$ 460,000	\$ 415,000	\$ 430,000	\$ -	\$ -	\$ -	\$ -
Interest			73,650	65,550	52,500	39,150	25,350	12,900	-	-	-	-
Reserve			-	-	-	-	-	-	-	-	-	-
Total			\$ 478,650	\$ 500,550	\$ 497,500	\$ 499,150	\$ 440,350	\$ 442,900	\$ -	\$ -	\$ -	\$ -
5B Percent Water/WW												
Water			66.6%	66.6%	66.6%	66.6%	66.6%	66.6%	66.6%	66.6%	66.6%	66.6%
Wastewater			33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%
Total			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
5C Water Debt Service												
Principal	\$	269,730	\$ 289,710	\$ 296,370	\$ 306,360	\$ 276,390	\$ 286,380	\$ -	\$ -	\$ -	\$ -	\$ -
Interest		49,051	43,656	34,965	26,074	16,883	8,591	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-	-
Total			\$ 318,781	\$ 333,366	\$ 331,335	\$ 332,434	\$ 293,273	\$ 294,971	\$ -	\$ -	\$ -	\$ -
5D Water Allocation Percentages												
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%
Flood Irrigation			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%
5E Wastewater Debt Service												
Principal	\$	135,270	\$ 145,290	\$ 148,630	\$ 153,640	\$ 138,610	\$ 143,620	\$ -	\$ -	\$ -	\$ -	\$ -
Interest		24,599	21,894	17,535	13,076	8,467	4,309	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-	-
Total			\$ 159,869	\$ 167,184	\$ 166,165	\$ 166,716	\$ 147,077	\$ 147,929	\$ -	\$ -	\$ -	\$ -
5F Wastewater Allocation Percentages												
Treatment			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- Current Debt Service											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
6 Series: Series 2014											
6A Total Bond											
Principal	\$ 1,590,000	\$ 15,000	\$ 15,000	\$ 190,000	\$ 270,000	\$ 275,000	\$ 280,000	\$ 295,000	\$ 80,000	\$ 85,000	\$ 85,000
Interest		77,950	77,650	77,350	71,650	63,550	55,300	46,900	35,100	32,700	29,937
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 92,950	\$ 92,650	\$ 267,350	\$ 341,650	\$ 338,550	\$ 335,300	\$ 341,900	\$ 115,100	\$ 117,700	\$ 114,937
6B Percent Water/WW											
Water		44.6%	44.6%	44.6%	44.6%	44.6%	44.6%	44.6%	44.6%	44.6%	44.6%
Wastewater		55.4%	55.4%	55.4%	55.4%	55.4%	55.4%	55.4%	55.4%	55.4%	55.4%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6C Water Debt Service											
Principal	\$	6,690	\$ 6,690	\$ 84,740	\$ 120,420	\$ 122,650	\$ 124,880	\$ 131,570	\$ 35,680	\$ 37,910	\$ 37,910
Interest		34,766	34,632	34,498	31,956	28,343	24,664	20,917	15,655	14,584	13,352
Reserve		-	-	-	-	-	-	-	-	-	-
Total	\$	41,456	\$ 41,322	\$ 119,238	\$ 152,376	\$ 150,993	\$ 149,544	\$ 152,487	\$ 51,335	\$ 52,494	\$ 51,262
6D Water Allocation Percentages											
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%
Flood Irrigation		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%
6E Wastewater Debt Service											
Principal	\$	8,310	\$ 8,310	\$ 105,260	\$ 149,580	\$ 152,350	\$ 155,120	\$ 163,430	\$ 44,320	\$ 47,090	\$ 47,090
Interest		43,184	43,018	42,852	39,694	35,207	30,636	25,983	19,445	18,116	16,585
Reserve		-	-	-	-	-	-	-	-	-	-
Total	\$	51,494	\$ 51,328	\$ 148,112	\$ 189,274	\$ 187,557	\$ 185,756	\$ 189,413	\$ 63,765	\$ 65,206	\$ 63,675
6F Wastewater Allocation Percentages											
Treatment		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- Current Debt Service											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
7 Series: Series 2014A											
7A Total Bond											
Principal	\$ 1,050,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 235,000	\$ 240,000	\$ 245,000	\$ 255,000	\$ -	\$ -	\$ -
Interest		27,825	27,162	26,500	25,837	19,610	13,250	6,757	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 52,825	\$ 52,162	\$ 51,500	\$ 260,837	\$ 259,610	\$ 258,250	\$ 261,757	\$ -	\$ -	\$ -
7B Percent Water/WW											
Water		27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%
Wastewater		72.7%	72.7%	72.7%	72.7%	72.7%	72.7%	72.7%	72.7%	72.7%	72.7%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
7C Water Debt Service											
Principal	\$	6,825	6,825	6,825	64,155	65,520	66,885	69,615	-	-	-
Interest		7,596	7,415	7,235	7,054	5,354	3,617	1,845	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total	\$	14,421	14,240	14,060	71,209	70,874	70,502	71,460	-	-	-
7D Water Allocation Percentages											
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%
Flood Irrigation		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%
7E Wastewater Debt Service											
Principal	\$	18,175	18,175	18,175	170,845	174,480	178,115	185,385	-	-	-
Interest		20,229	19,747	19,266	18,783	14,256	9,633	4,912	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total	\$	38,404	37,922	37,441	189,628	188,736	187,748	190,297	-	-	-
7F Wastewater Allocation Percentages											
Treatment		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- Current Debt Service											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
8 Series: Series 2015											
8A Total Bond											
Principal	\$ 2,815,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ -	\$ 210,000	\$ 220,000	\$ 455,000	\$ 480,000	\$ 505,000	\$ 525,000
Interest		391,725	389,025	385,525	381,900	381,900	373,500	362,500	339,750	315,750	290,500
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 526,725	\$ 529,025	\$ 530,525	\$ 381,900	\$ 591,900	\$ 593,500	\$ 817,500	\$ 819,750	\$ 820,750	\$ 815,500
8B Percent Water/WW											
Water		29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%
Wastewater		70.9%	70.9%	70.9%	70.9%	70.9%	70.9%	70.9%	70.9%	70.9%	70.9%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
8C Water Debt Service											
Principal	\$	39,285	\$ 40,740	\$ 42,195	\$ -	\$ 61,110	\$ 64,020	\$ 132,405	\$ 139,680	\$ 146,955	\$ 152,775
Interest		113,992	113,206	112,188	111,133	111,133	108,689	105,488	98,867	91,883	84,536
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 153,277	\$ 153,946	\$ 154,383	\$ 111,133	\$ 172,243	\$ 172,709	\$ 237,893	\$ 238,547	\$ 238,838	\$ 237,311
8D Water Allocation Percentages											
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%
Flood Irrigation		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%
8E Wastewater Debt Service											
Principal	\$	95,715	\$ 99,260	\$ 102,805	\$ -	\$ 148,890	\$ 155,980	\$ 322,595	\$ 340,320	\$ 358,045	\$ 372,225
Interest		277,733	275,819	273,337	270,767	270,767	264,812	257,013	240,883	223,867	205,965
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 373,448	\$ 375,079	\$ 376,142	\$ 270,767	\$ 419,657	\$ 420,792	\$ 579,608	\$ 581,203	\$ 581,912	\$ 578,190
8F Wastewater Allocation Percentages											
Treatment		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

10 Year Forecast 2018-2027		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Input Area		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- Current Debt Service											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
9 Series: Series 2016											
9A Total Bond											
Principal	\$ 1,575,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 230,000	\$ 405,000	\$ 420,000	\$ 440,000
Interest		171,856	171,556	171,106	170,656	170,256	169,656	169,056	159,856	143,656	126,856
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 181,856	\$ 186,556	\$ 186,106	\$ 180,656	\$ 185,256	\$ 184,656	\$ 399,056	\$ 564,856	\$ 563,656	\$ 566,856
9B Percent Water/WW											
Water		77.3%	77.3%	77.3%	77.3%	77.3%	77.3%	77.3%	77.3%	77.3%	77.3%
Wastewater		22.7%	22.7%	22.7%	22.7%	22.7%	22.7%	22.7%	22.7%	22.7%	22.7%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
9C Water Debt Service											
Principal	\$ 7,730	\$ 11,595	\$ 11,595	\$ 7,730	\$ 11,595	\$ 11,595	\$ 11,595	\$ 177,790	\$ 313,065	\$ 324,660	\$ 340,120
Interest	132,845	132,613	132,265	131,917	131,608	131,144	130,680	130,680	123,569	111,046	98,060
Reserve	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 140,575	\$ 144,208	\$ 143,860	\$ 139,647	\$ 143,203	\$ 142,739	\$ 308,470	\$ 436,634	\$ 435,706	\$ 438,180	
9D Water Allocation Percentages											
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%
Flood Irrigation		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%
9E Wastewater Debt Service											
Principal	\$ 2,270	\$ 3,405	\$ 3,405	\$ 2,270	\$ 3,405	\$ 3,405	\$ 3,405	\$ 52,210	\$ 91,935	\$ 95,340	\$ 99,880
Interest	39,011	38,943	38,841	38,739	38,648	38,512	38,376	38,376	36,287	32,610	28,796
Reserve	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 41,281	\$ 42,348	\$ 42,246	\$ 41,009	\$ 42,053	\$ 41,917	\$ 90,586	\$ 128,222	\$ 127,950	\$ 128,676	
9F Wastewater Allocation Percentages											
Treatment		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

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 -- Current Debt Service											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
10 Series: Series 2017											
10A Total Bond											
Principal	\$ 2,140,000	\$ 180,000	\$ 190,000	\$ 200,000	\$ 205,000	\$ 210,000	\$ 215,000	\$ 225,000	\$ 230,000	\$ 240,000	\$ 245,000
Interest		150,013	146,706	140,531	134,031	127,368	121,068	114,618	107,868	100,968	93,768
Reserve		-	-	-	-	-	-	-	-	-	-
Total		\$ 330,013	\$ 336,706	\$ 340,531	\$ 339,031	\$ 337,368	\$ 336,068	\$ 339,618	\$ 337,868	\$ 340,968	\$ 338,768
10B Percent Water/WW											
Water		67.1%	67.1%	67.1%	67.1%	67.1%	67.1%	67.1%	67.1%	67.1%	67.1%
Wastewater		32.9%	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
10C Water Debt Service											
Principal	\$ 120,780	\$ 127,490	\$ 134,200	\$ 137,555	\$ 140,910	\$ 144,265	\$ 150,975	\$ 154,330	\$ 161,040	\$ 164,395	
Interest	100,659	98,440	94,296	89,935	85,464	81,237	76,909	72,379	67,750	62,918	
Reserve	-	-	-	-	-	-	-	-	-	-	
Total	\$ 221,439	\$ 225,930	\$ 228,496	\$ 227,490	\$ 226,374	\$ 225,502	\$ 227,884	\$ 226,709	\$ 228,790	\$ 227,313	
10D Water Allocation Percentages											
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%
Flood Irrigation		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%
10E Wastewater Debt Service											
Principal	\$ 59,220	\$ 62,510	\$ 65,800	\$ 67,445	\$ 69,090	\$ 70,735	\$ 74,025	\$ 75,670	\$ 78,960	\$ 80,605	
Interest	49,354	48,266	46,235	44,096	41,904	39,831	37,709	35,489	33,218	30,850	
Reserve	-	-	-	-	-	-	-	-	-	-	
Total	\$ 108,574	\$ 110,776	\$ 112,035	\$ 111,541	\$ 110,994	\$ 110,566	\$ 111,734	\$ 111,159	\$ 112,178	\$ 111,455	
10F Wastewater Allocation Percentages											
Treatment		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Collection		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
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%
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%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Input Area -- Current Debt Service**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****11 Scenario: Total Current Debt Service**

11A Total Current Debt Service											
Principal	\$ 1,248,890	\$ 1,291,667	\$ 1,336,680	\$ 1,375,261	\$ 1,420,196	\$ 1,461,037	\$ 1,516,879	\$ 1,258,001	\$ 1,313,842	\$ 1,359,964	
Interest	972,102	939,804	898,586	855,773	812,722	768,443	720,624	661,344	609,409	554,893	
Reserve	-	-	-	-	-	-	-	-	-	-	
Total	\$ 2,220,992	\$ 2,231,471	\$ 2,235,266	\$ 2,231,034	\$ 2,232,918	\$ 2,229,480	\$ 2,237,503	\$ 1,919,345	\$ 1,923,251	\$ 1,914,857	
11B Total Water/WW Debt Service	\$ 2,220,992	\$ 2,231,471	\$ 2,235,266	\$ 2,231,034	\$ 2,232,918	\$ 2,229,480	\$ 2,237,503	\$ 1,919,345	\$ 1,923,251	\$ 1,914,857	
Current 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	
Current 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	\$ 942,359	\$ 946,083	\$ 986,587	\$ 1,027,414	\$ 1,105,643	\$ 1,104,266	\$ 1,171,169	\$ 893,930	\$ 896,762	\$ 891,518	
11C Water Debt Service Functionalization											
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	-	-	-	-	-	-	-	-	-	-	
Flood Irrigation	-	-	-	-	-	-	-	-	-	-	
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	
11D Wastewater Debt Service Functionalization											
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	
Administration	-	-	-	-	-	-	-	-	-	-	
Customer	-	-	-	-	-	-	-	-	-	-	
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	
Total	\$ 942,359	\$ 946,083	\$ 986,587	\$ 1,027,414	\$ 1,105,643	\$ 1,104,266	\$ 1,171,169	\$ 893,930	\$ 896,762	\$ 891,518	
11E Check											
Principal	\$ 1,248,890	\$ 1,291,667	\$ 1,336,680	\$ 1,375,261	\$ 1,420,196	\$ 1,461,037	\$ 1,516,879	\$ 1,258,001	\$ 1,313,842	\$ 1,359,964	
Interest	972,102	939,804	898,586	855,773	812,722	768,443	720,624	661,344	609,409	554,893	
Reserve	-	-	-	-	-	-	-	-	-	-	
Total	\$ 2,220,992	\$ 2,231,471	\$ 2,235,266	\$ 2,231,034	\$ 2,232,918	\$ 2,229,480	\$ 2,237,503	\$ 1,919,345	\$ 1,923,251	\$ 1,914,857	
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

Test Year 2018		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Depreciable Lifespan	Total CIP/ Project	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Input Area -- UNFUNDED Capital Improvement Plan												
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block												
Annual Capital Expenditures												
WATER CIP -- Current Dollars												
Water Treatment												
Future Project	40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40	-	-	-	-	-	-	-	-	-	-	
Future Project	40											

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Input Area -- UNFUNDED Capital Improvement Plan

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

Annual Capital Expenditures

Functionalization

Dollars

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Treatment	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	71,346,000	11,050,000	7,895,000	22,050,000	8,950,000	4,908,000	8,753,000	5,940,000	600,000	600,000	600,000	600,000
Administration	-	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-	-
Total	71,346,000	11,050,000	7,895,000	22,050,000	8,950,000	4,908,000	8,753,000	5,940,000	600,000	600,000	600,000	600,000

Percent

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Treatment	0.0%	0.0%	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%	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%	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%	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%	100.0%

Test Year 2018		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Depreciable Lifespan	Total CIP/ Project	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Input Area -- UNFUNDED Capital Improvement Plan												
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block												
Annual Capital Expenditures												
WASTEWATER CIP -- Current Dollars												
Wastewater Treatment												
Downtown WWTP Upgrade to .95 MGD	40	\$ 13,700,000	\$ 8,700,000	\$ 4,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP 2 MGD	40	1,000,000	-	-	1,000,000	-	-	-	-	-	-	-
WWTP 2 MGD	40	11,000,000	-	-	-	2,000,000	9,000,000	-	-	-	-	-
WWTP 3 MGD	40	1,000,000	-	-	-	-	1,000,000	-	-	-	-	-
WWTP 3 MGD	40	12,000,000	-	-	-	-	-	6,000,000	6,000,000	-	-	-
Mustang WWTP Shared Cost	40	1,000,000	-	-	1,000,000	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project	40	-	-	-	-	-	-	-	-	-	-	-
Future Project</												

Test Year 2018	Depreciable Lifespan	Total CIP/ Project	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
			2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- UNFUNDED Capital Improvement Plan

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

Annual Capital Expenditures

Reclaimed Water																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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Test Year 2018	Depreciable Lifespan	Total CIP/ Project	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
			2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- UNFUNDED Capital Improvement Plan

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

Annual Capital Expenditures

TOTAL UNFUNDED CAPITAL IMP PLAN

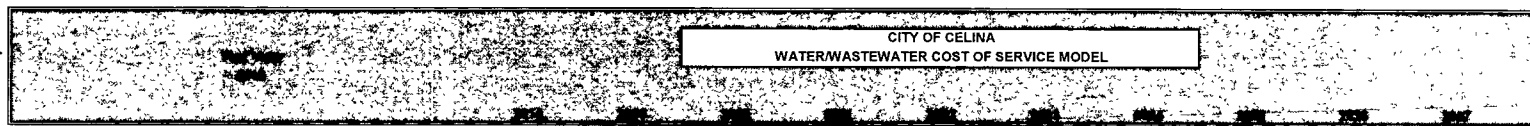
Current Dollars

Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution	11,050,000	7,895,000	22,050,000	8,950,000	4,908,000	8,753,000	5,940,000	600,000	600,000	600,000	600,000	600,000
Administration	-	-	-	-	-	-	-	-	-	-	-	-
WW Treatment	8,700,000	4,000,000	2,000,000	3,000,000	10,000,000	6,000,000	6,000,000	-	-	-	-	-
WW Collection	950,000	-	2,687,000	7,234,000	5,166,000	3,100,000	8,100,000	11,600,000	8,800,000	5,600,000	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	-	-
Total	20,700,000	11,895,000	28,737,000	19,184,000	20,074,000	17,853,000	20,040,000	12,200,000	9,400,000	6,200,000	-	-

Inflated Dollars

CCI Escalator	3.0%											
Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution	11,381,500	8,131,850	22,711,500	9,218,500	5,055,240	9,015,590	6,118,200	618,000	618,000	618,000	618,000	618,000
Administration	-	-	-	-	-	-	-	-	-	-	-	-
WW Treatment	8,961,000	4,120,000	2,060,000	3,090,000	10,300,000	6,180,000	6,180,000	-	-	-	-	-
WW Collection	978,500	-	2,767,610	7,451,020	5,320,980	3,193,000	8,343,000	11,948,000	9,064,000	5,768,000	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	-	-
Total	21,321,000	12,251,850	27,539,110	19,759,520	20,676,220	18,388,590	20,641,200	12,566,000	9,682,000	6,386,000	-	-

Test Year 2018		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- UNFUNDED Capital Improvement Plan											
Scenario:	2019 11 06 Scenario 2 -- WW Inverted Bloc.										
Total Original Cost											
WATER CIP -- Current Dollars											
Water Treatment											
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Total Water Treatment	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution											
CRPS Improvements	\$ 2,700,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
CRPS & Downtown Pump Station - Phase 1	2,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Downtown Water Improvements	450,000	450,000	1,050,000	1,650,000	2,250,000	2,850,000	3,450,000	4,050,000	4,650,000	5,250,000	5,850,000
Cott Rd 2 MG Water Tower Construction	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Preston Road Water Line	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Frontier Pkwy water line	-	-	-	-	-	-	-	-	-	-	-
Pressure Plane Modification	-	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Discharge Line from CRPS to RR	-	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
30" and 36" Discharge Line from RR to DTSPS	-	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000
30" and 24" Parallel Line from DTSPS to Sunset	-	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
30" and 24" Parallel Line from CRPS to Sunset	-	-	-	-	-	-	-	-	-	-	-
30" and 36" Discharge Line from RR to DTSPS	-	-	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
30" and 24" Parallel Line from DTSPS to Sunset	-	-	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
30" and 24" Discharge Line from RR to DTSPS	-	-	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000
Business 289 12" line	-	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
New 6 MG GST at CRPS	-	-	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
New 6 MG GST at CRPS	-	-	-	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
18" line on Glendenning (CR 55) form RR to Preston	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
18" and 24" lines along Legacy Drive	-	-	-	-	-	3,353,000	3,353,000	3,353,000	3,353,000	3,353,000	3,353,000
24" Line to increase capacity in the Low pressure plane	-	-	-	-	-	-	5,340,000	5,340,000	5,340,000	5,340,000	5,340,000
18" and 24" to Morgan Lakes	-	-	-	-	-	-	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
SCADA Improvements	-	-	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
12" line along Settlers Ridge	-	-	-	-	3,308,000	3,308,000	3,308,000	3,308,000	3,308,000	3,308,000	3,308,000
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Total Water Distribution	71,346,000	\$ 11,050,000	\$ 18,945,000	\$ 40,995,000	\$ 49,945,000	\$ 54,853,000	\$ 63,606,000	\$ 69,546,000	\$ 70,146,000	\$ 70,746,000	\$ 71,346,000
Water Administration											
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-	-
Total Water Administration	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Customer											
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Total Water - Customer	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unfunded Water CIP		\$ 11,050,000	\$ 18,945,000	\$ 40,995,000	\$ 49,945,000	\$ 54,853,000	\$ 63,606,000	\$ 69,546,000	\$ 70,146,000	\$ 70,746,000	\$ 71,346,000



Input Area — UNFUNDED Capital Improvement Plan

Scenario: 2019 11 06 Scenario 2 — WW Inverted Bloc:

Total Original Cost

Functionalization

Dollars

Treatment	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	11,050,000	18,945,000	40,995,000	49,945,000	54,853,000	63,606,000	69,546,000	70,146,000	70,746,000	71,346,000
Administration	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-
Total	-	11,050,000	18,945,000	40,995,000	49,945,000	54,853,000	63,606,000	69,546,000	70,146,000	70,746,000	71,346,000

Percent

Treatment	0.0%	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%	100.0%
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%

Test Year 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- UNFUNDED Capital Improvement Plan										
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc.										
WASTEWATER CIP -- Current Dollars										
Wastewater Treatment										
Downtown WWTP Upgrade to .95 MGD	\$ 8,700,000	\$ 12,700,000	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000
WWTP 2 MGD	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
WWTP 2 MGD	-	-	-	2,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
WWTP 3 MGD	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
WWTP 3 MGD	-	-	-	-	-	6,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Mustang WWTP Shared Cost	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Treatment	\$ 8,700,000	\$ 12,700,000	\$ 14,700,000	\$ 17,700,000	\$ 27,700,000	\$ 33,700,000	\$ 39,700,000	\$ 39,700,000	\$ 39,700,000	\$ 39,700,000
Wastewater Collection										
Owensby Parkway Sewer	\$ -	\$ -	\$ -	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
Downtown WW Improvements	450,000	450,000	1,050,000	1,650,000	2,250,000	2,850,000	3,450,000	4,050,000	4,650,000	5,250,000
Downtown Rehab Sewer	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Bus 289 Sewer line	-	-	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
8" and 10" line to replace Shawnee Trail No. 1 LS	-	-	1,172,000	1,172,000	1,172,000	1,172,000	1,172,000	1,172,000	1,172,000	1,172,000
10" and 12" line adding capacity for Chalk	-	-	915,000	915,000	915,000	915,000	915,000	915,000	915,000	915,000
18" line adding capacity for Downtown	-	-	-	-	3,066,000	3,066,000	3,066,000	3,066,000	3,066,000	3,066,000
15" line along FM 455	-	-	-	734,000	734,000	734,000	734,000	734,000	734,000	734,000
12" line to replace Carter Ranch LS	-	-	-	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
30", 36", 42", 60" Interceptor from Downtown to WWTP	-	-	-	-	-	-	5,000,000	10,000,000	15,000,000	20,000,000
21" line from Dallas Pkwy to Preston	-	-	-	-	-	2,500,000	5,000,000	5,000,000	5,000,000	5,000,000
Construct 15" - 30" Interceptor Doe Branch to CR 51	-	-	-	-	-	-	-	6,000,000	6,000,000	6,000,000
Construct 10" - 21" Interceptor Doe Branch to CR 83	-	-	-	-	-	-	-	-	3,200,000	3,200,000
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Collection	\$ 950,000	\$ 950,000	\$ 3,637,000	\$ 10,871,000	\$ 16,037,000	\$ 19,137,000	\$ 27,237,000	\$ 38,837,000	\$ 47,637,000	\$ 53,237,000
Wastewater Administration										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Customer										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Test Year 2018	CITY OF CELINA WATERWASTEWATER COST OF SERVICE MODEL									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- UNFUNDED Capital Improvement Plan

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc.

Total Original Cost

Reclaimed Water										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Reclaimed Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unfunded Wastewater CIP	\$ 9,650,000	\$ 13,650,000	\$ 18,337,000	\$ 28,571,000	\$ 43,737,000	\$ 52,837,000	\$ 66,937,000	\$ 78,537,000	\$ 87,337,000	\$ 92,937,000
Summary										
Dollars										
Treatment	\$ 8,700,000	\$ 12,700,000	\$ 14,700,000	\$ 17,700,000	\$ 27,700,000	\$ 33,700,000	\$ 39,700,000	\$ 39,700,000	\$ 39,700,000	\$ 39,700,000
Collection	950,000	950,000	3,637,000	10,871,000	16,037,000	19,137,000	27,237,000	38,837,000	47,637,000	53,237,000
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-
Total	\$ 9,650,000	\$ 13,650,000	\$ 18,337,000	\$ 28,571,000	\$ 43,737,000	\$ 52,837,000	\$ 66,937,000	\$ 78,537,000	\$ 87,337,000	\$ 92,937,000
Percent										
Treatment	90.2%	93.0%	80.2%	62.0%	63.3%	63.8%	59.3%	50.5%	45.5%	42.7%
Collection	9.8%	7.0%	19.8%	38.0%	36.7%	36.2%	40.7%	49.5%	54.5%	57.3%
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%
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%

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

Input Area -- UNFUNDED Capital Improvement Plan

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc.

Total Original Cost

TOTAL UNFUNDED CAPITAL IMP PLAN

Current Dollars

Water Treatment
Water Distribution
Administration
WW Treatment
WW Collection
Reclaimed Water
Total

Inflated Dollars

CCI Escalator
Water Treatment
Water Distribution
Administration
WW Treatment
WW Collection
Reclaimed Water
Total

3.0%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Test Year 2018	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Input Area -- UNFUNDED Capital Improvement Plan										
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc										
Annual Depreciation Expense										
WATER CIP -- Current Dollars										
Water Treatment										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution										
CRPS Improvements	\$ 67,500	\$ 137,500	\$ 137,500	\$ 137,500	\$ 137,500	\$ 137,500	\$ 137,500	\$ 137,500	\$ 137,500	\$ 137,500
CRPS & Downtown Pump Station - Phase 1	62,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500	112,500
Downtown Water Improvements	11,250	11,250	26,250	41,250	56,250	71,250	86,250	101,250	116,250	131,250
Coit Rd 2 MGD Water Tower Construction	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
Preston Road Water Line	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Frontier Pkwy water line	-	-	-	-	-	-	-	-	-	-
Pressure Plane Modification	-	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375
Discharge Line from CRPS to RR	-	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
30" and 36" Discharge Line from RR to DTPS	-	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
30" and 24" Parallel Line from DTPS to Sunset	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
30" and 24" Parallel Line from CRPS to Sunset	-	-	-	-	-	-	-	-	-	-
30" and 36" Discharge Line from RR to DTPS	-	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
30" and 24" Parallel Line from DTPS to Sunset	-	-	87,500	87,500	87,500	87,500	87,500	87,500	87,500	87,500
30" and 24" Discharge Line from RR to DTPS	-	-	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
Business 289 12" line	-	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
New 6 MG GST at CRPS	-	-	-	33,750	33,750	33,750	33,750	33,750	33,750	33,750
New 6 MG GST at CRPS	-	-	-	175,000	175,000	175,000	175,000	175,000	175,000	175,000
18" line on Glendinning (CR 55) form RR to Preston	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000
18" and 24" lines along Legacy Drive	-	-	-	-	-	83,825	83,825	83,825	83,825	83,825
24" Line to increase capacity in the Low pressure plane	-	-	-	-	-	133,500	133,500	133,500	133,500	133,500
18" and 24" to Morgan Lakes	-	-	-	-	-	120,000	120,000	120,000	120,000	120,000
SCADA Improvements	-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
12" line along Settlers Ridge	-	-	-	-	82,700	82,700	82,700	82,700	82,700	82,700
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total Water Distribution	\$ 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
Water Administration										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Total Water Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Customer										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total Water - Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unfunded Water CIP	\$ 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

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028

Input Area -- UNFUNDED Capital Improvement Plan

Scenario. 2019 11 06 Scenario 2 -- WW Inverted Bloc

Annual Depreciation Expense

Functionalization

Dollars

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

Percent

Treatment	0.0%	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%	100.0%
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%

Test Year 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Input Area -- UNFUNDED Capital Improvement Plan										
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc										
Annual Depreciation Expense										
WASTEWATER CIP -- Current Dollars										
Wastewater Treatment										
Downtown WWTP Upgrade to .95 MGD	\$ 217,500	\$ 317,500	\$ 342,500	\$ 342,500	\$ 342,500	\$ 342,500	\$ 342,500	\$ 342,500	\$ 342,500	\$ 342,500
WWTP 2 MGD	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
WWTP 2 MGD	-	-	-	50,000	275,000	275,000	275,000	275,000	275,000	275,000
WWTP 3 MGD	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000
WWTP 3 MGD	-	-	-	-	-	150,000	300,000	300,000	300,000	300,000
Mustang WWTP Shared Cost	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Treatment	\$ 217,500	\$ 317,500	\$ 367,500	\$ 442,500	\$ 692,500	\$ 842,500	\$ 992,500	\$ 992,500	\$ 992,500	\$ 992,500
Wastewater Collection										
Ownsby Parkway Sewer	\$ -	\$ -	\$ -	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500
Downtown WW Improvements	11,250	11,250	26,250	41,250	56,250	71,250	86,250	101,250	116,250	131,250
Downtown Rehab Sewer	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Bus 289 Sewer line	-	-	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000
8" and 10" line to replace Shawnee Trail No. 1 LS	-	-	29,300	29,300	29,300	29,300	29,300	29,300	29,300	29,300
10" and 12" line adding capacity for Chalk	-	-	22,875	22,875	22,875	22,875	22,875	22,875	22,875	22,875
18" line adding capacity for Downtown	-	-	-	76,650	76,650	76,650	76,650	76,650	76,650	76,650
15" line along FM 455	-	-	-	18,350	18,350	18,350	18,350	18,350	18,350	18,350
12" line to replace Carter Ranch LS	-	-	-	37,500	37,500	37,500	37,500	37,500	37,500	37,500
30", 36", 42", 60" Interceptor from Downtown to WWTP	-	-	-	-	-	125,000	250,000	375,000	500,000	500,000
21" line from Dallas Pkwy to Preston	-	-	-	-	-	62,500	125,000	125,000	125,000	125,000
Construct 15" - 30" interceptor Doe Branch to CR 51	-	-	-	-	-	-	150,000	150,000	150,000	150,000
Construct 10" - 21" interceptor Doe Branch to CR 83	-	-	-	-	-	-	-	80,000	80,000	80,000
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Collection	\$ 23,750	\$ 23,750	\$ 90,925	\$ 271,775	\$ 400,925	\$ 478,425	\$ 680,925	\$ 970,925	\$ 1,190,925	\$ 1,330,925
Wastewater Administration										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Customer										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Test Year 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027

Input Area -- UNFUNDED Capital Improvement Plan

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

Annual Depreciation Expense

Reclaimed Water										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Reclaimed Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unfunded Wastewater CIP	\$ 241,250	\$ 341,250	\$ 458,425	\$ 714,275	\$ 1,093,425	\$ 1,320,925	\$ 1,673,425	\$ 1,963,425	\$ 2,183,425	\$ 2,323,425
<u>Summary</u>										
<u>Dollars</u>										
Treatment	\$ 217,500	\$ 317,500	\$ 367,500	\$ 442,500	\$ 692,500	\$ 842,500	\$ 992,500	\$ 992,500	\$ 992,500	\$ 992,500
Collection	23,750	23,750	90,925	271,775	400,925	478,425	680,925	970,925	1,190,925	1,330,925
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-
Total	\$ 241,250	\$ 341,250	\$ 458,425	\$ 714,275	\$ 1,093,425	\$ 1,320,925	\$ 1,673,425	\$ 1,963,425	\$ 2,183,425	\$ 2,323,425
<u>Percent</u>										
Treatment	90.2%	93.0%	80.2%	62.0%	63.3%	63.8%	59.3%	50.5%	45.5%	42.7%
Collection	9.8%	7.0%	19.8%	38.0%	36.7%	36.2%	40.7%	49.5%	54.5%	57.3%
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%
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%

Test Year 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027

Input Area -- UNFUNDED Capital Improvement Plan

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

Annual Depreciation Expense

TOTAL UNFUNDED CAPITAL IMP PLAN

Current Dollars

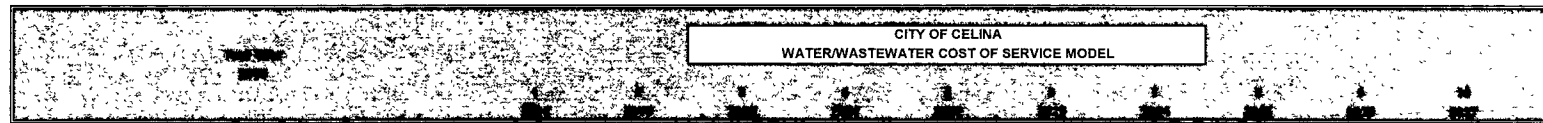
Water Treatment
Water Distribution
Administration
WW Treatment
WW Collection
Reclaimed Water
Total

Inflated Dollars

CCI Escalator
Water Treatment
Water Distribution
Administration
WW Treatment
WW Collection
Reclaimed Water
Total

3.0%

236



Input Area – UNFUNDED Capital Improvement Plan

Scenario: 2019 11 06 Scenario 2 – WW Inverted Bloc.

Total Accumulated Depreciation

Functionalization

Dollars

Treatment	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	276,250	749,875	1,801,000	3,075,875	4,473,450	6,089,850	7,854,750	9,634,650	11,429,550	13,239,450
Administration	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-
Total	-	276,250	749,875	1,801,000	3,075,875	4,473,450	6,089,850	7,854,750	9,634,650	11,429,550	13,239,450

Percent

Treatment	0.0%	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%	100.0%
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%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Test Year 2018	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Input Area -- UNFUNDED Capital Improvement Plan										
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc.										
Total Accumulated Depreciation										
WASTEWATER CIP -- Current Dollars										
Wastewater Treatment										
Downtown WWTP Upgrade to .95 MGD	\$ 217,500	\$ 535,000	\$ 877,500	\$ 1,220,000	\$ 1,562,500	\$ 1,905,000	\$ 2,247,500	\$ 2,590,000	\$ 2,932,500	\$ 3,275,000
WWTP 2 MGD	-	-	25,000	50,000	75,000	100,000	125,000	150,000	175,000	200,000
WWTP 2 MGD	-	-	-	50,000	325,000	600,000	875,000	1,150,000	1,425,000	1,700,000
WWTP 3 MGD	-	-	-	-	25,000	50,000	75,000	100,000	125,000	150,000
WWTP 3 MGD	-	-	-	-	-	150,000	450,000	750,000	1,050,000	1,350,000
Mustang WWTP Shared Cost	-	-	-	25,000	50,000	75,000	100,000	125,000	150,000	175,000
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Treatment	\$ 217,500	\$ 535,000	\$ 902,500	\$ 1,345,000	\$ 2,037,500	\$ 2,880,000	\$ 3,872,500	\$ 4,865,000	\$ 5,857,500	\$ 6,850,000
Wastewater Collection										
Downsby Parkway Sewer	\$ -	\$ -	\$ -	\$ 72,500	\$ 145,000	\$ 217,500	\$ 290,000	\$ 362,500	\$ 435,000	\$ 507,500
Downtown WW Improvements	11,250	22,500	48,750	90,000	146,250	217,500	303,750	405,000	521,250	652,500
Downtown Rehab Sewer	12,500	25,000	37,500	50,000	62,500	75,000	87,500	100,000	112,500	125,000
Bus 289 Sewer line	-	-	-	75,000	150,000	225,000	300,000	375,000	450,000	525,000
8" and 10" line to replace Shawnee Trail No. 1 LS	-	-	29,300	58,600	87,900	117,200	146,500	175,800	205,100	234,400
10" and 12" line adding capacity for Chalk	-	-	22,875	45,750	68,625	91,500	114,375	137,250	160,125	183,000
18" line adding capacity for Downtown	-	-	-	-	76,650	153,300	229,950	306,600	383,250	459,900
15" line along FM 455	-	-	-	18,350	36,700	55,050	73,400	91,750	110,100	128,450
12" line to replace Carter Ranch LS	-	-	-	-	37,500	75,000	112,500	150,000	187,500	225,000
30", 36", 42", 60" Interceptor from Downtown to WWTP	-	-	-	-	-	-	125,000	375,000	750,000	1,250,000
21" line from Dallas Pkwy to Preston	-	-	-	-	-	62,500	187,500	312,500	437,500	562,500
Construct 15" - 30" Interceptor Doe Branch to CR 51	-	-	-	-	-	-	-	150,000	300,000	450,000
Construct 10" - 21" Interceptor Doe Branch to CR 83	-	-	-	-	-	-	-	-	80,000	160,000
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Collection	\$ 23,750	\$ 47,500	\$ 138,425	\$ 410,200	\$ 811,125	\$ 1,289,550	\$ 1,970,475	\$ 2,941,400	\$ 4,132,325	\$ 5,463,250
Wastewater Administration										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Customer										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Test Year 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027

Input Area -- UNFUNDED Capital Improvement Plan

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

Total Accumulated Depreciation

Reclaimed Water										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Reclaimed Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unfunded Wastewater CIP	\$ 241,250	\$ 582,500	\$ 1,040,925	\$ 1,755,200	\$ 2,848,825	\$ 4,169,550	\$ 5,842,975	\$ 7,806,400	\$ 9,989,825	\$ 12,313,250
Summary										
Dollars										
Treatment	\$ 217,500	\$ 535,000	\$ 902,500	\$ 1,345,000	\$ 2,037,500	\$ 2,880,000	\$ 3,872,500	\$ 4,865,000	\$ 5,857,500	\$ 6,850,000
Collection	23,750	47,500	138,425	410,200	811,125	1,289,550	1,970,475	2,941,400	4,132,325	5,463,250
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-
Total	\$ 241,250	\$ 582,500	\$ 1,040,925	\$ 1,755,200	\$ 2,848,825	\$ 4,169,550	\$ 5,842,975	\$ 7,806,400	\$ 9,989,825	\$ 12,313,250
Percent										
Treatment	90.2%	91.8%	86.7%	76.6%	71.5%	69.1%	66.3%	62.3%	58.6%	55.6%
Collection	9.8%	8.2%	13.3%	23.4%	28.5%	30.9%	33.7%	37.7%	41.4%	44.4%
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%
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%

Test Year 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027

Input Area -- UNFUNDED Capital Improvement Plan

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc.

Total Accumulated Depreciation

TOTAL UNFUNDED CAPITAL IMP PLAN

Current Dollars

Water Treatment
Water Distribution
Administration
WW Treatment
WW Collection
Reclaimed Water
Total

Inflated Dollars

CCI Escalator
Water Treatment
Water Distribution
Administration
WW Treatment
WW Collection
Reclaimed Water
Total

3.0%

Test Year 2018		CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
		1	2	3	4	5	6	7	8	9	10
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Input Area -- UNFUNDED Capital Improvement Plan											
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc.											
Net Rate Base											
WATER CIP -- Current Dollars											
Water Treatment											
Future Project		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Total Water Treatment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution											
CRPS Improvements		\$ 2,632,500	\$ 5,295,000	\$ 5,157,500	\$ 5,020,000	\$ 4,882,500	\$ 4,745,000	\$ 4,607,500	\$ 4,470,000	\$ 4,332,500	\$ 4,195,000
CRPS & Downtown Pump Station - Phase 1		2,437,500	4,325,000	4,212,500	4,100,000	3,987,500	3,875,000	3,762,500	3,650,000	3,537,500	3,425,000
Downtown Water Improvements		438,750	427,500	1,001,250	1,560,000	2,103,750	2,632,500	3,146,250	3,645,000	4,128,750	4,597,500
Cott Rd 2 MGD Water Tower Construction		5,265,000	5,130,000	4,995,000	4,860,000	4,725,000	4,590,000	4,455,000	4,320,000	4,185,000	4,050,000
Preston Road Water Line		-	-	975,000	950,000	925,000	900,000	875,000	850,000	825,000	800,000
Frontier Pkwy water line		-	-	-	-	-	-	-	-	-	-
Pressure Plane Modification		-	170,625	166,250	161,875	157,500	153,125	148,750	144,375	140,000	135,625
Discharge Line from CRPS to RR		-	1,326,000	1,292,000	1,258,000	1,224,000	1,190,000	1,156,000	1,122,000	1,088,000	1,054,000
30" and 36" Discharge Line from RR to DTPS		-	936,000	912,000	888,000	864,000	840,000	816,000	792,000	768,000	744,000
30" and 24" Parallel Line from DTPS to Sunset		-	585,000	570,000	555,000	540,000	525,000	510,000	495,000	480,000	465,000
30" and 24" Parallel Line from CRPS to Sunset		-	-	-	-	-	-	-	-	-	-
30" and 36" Discharge Line from RR to DTPS		-	-	7,800,000	7,600,000	7,400,000	7,200,000	7,000,000	6,800,000	6,600,000	6,400,000
30" and 24" Parallel Line from DTPS to Sunset		-	-	3,412,500	3,325,000	3,237,500	3,150,000	3,062,500	2,975,000	2,887,500	2,800,000
30" and 24" Discharge Line from RR to DTPS		-	-	5,460,000	5,320,000	5,180,000	5,040,000	4,900,000	4,760,000	4,620,000	4,480,000
Business 289 12" line		-	-	2,925,000	2,850,000	2,775,000	2,700,000	2,625,000	2,550,000	2,475,000	2,400,000
New 6 MG GST at CRPS		-	-	-	1,316,250	1,282,500	1,248,750	1,215,000	1,181,250	1,147,500	1,113,750
New 6 MG GST at CRPS		-	-	-	6,825,000	6,650,000	6,475,000	6,300,000	6,125,000	5,950,000	5,775,000
18" line on Glendinning (CR 55) form RR to Preston		-	-	-	-	975,000	950,000	925,000	900,000	875,000	850,000
18" and 24" lines along Legacy Drive		-	-	-	-	-	3,269,175	3,185,350	3,101,525	3,017,700	2,933,875
24" Line to increase capacity in the Low pressure plane		-	-	-	-	-	-	5,206,500	5,073,000	4,939,500	4,806,000
18" and 24" to Morgan Lakes		-	-	-	-	-	4,680,000	4,560,000	4,440,000	4,320,000	4,200,000
SCADA Improvements		-	-	315,000	280,000	245,000	210,000	175,000	140,000	105,000	70,000
12" line along Settlers Ridge		-	-	-	-	3,225,300	3,142,600	3,059,900	2,977,200	2,894,500	2,811,800
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Total Water Distribution	71,346,000	\$ 10,773,750	\$ 18,195,125	\$ 39,194,000	\$ 46,889,125	\$ 50,379,550	\$ 57,516,150	\$ 61,691,250	\$ 60,511,350	\$ 59,316,450	\$ 58,106,550
Water Administration											
Future Project		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project		-	-	-	-	-	-	-	-	-	-
Total Water Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Customer											
Future Project		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Future Project		-	-	-	-	-	-	-	-	-	-
Total Water - Customer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unfunded Water CIP		\$ 10,773,750	\$ 18,195,125	\$ 39,194,000	\$ 46,889,125	\$ 50,379,550	\$ 57,516,150	\$ 61,691,250	\$ 60,511,350	\$ 59,316,450	\$ 58,106,550

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Test Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028

Input Area – UNFUNDED Capital Improvement Plan

Scenario: 2019 11 06 Scenario 2 – WW Inverted Bloc Net Rate Base

Functionalization

Dollars

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Treatment	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	-	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
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total	-	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

Percent

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
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%

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Test Year 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027

Input Area -- UNFUNDED Capital Improvement Plan

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc.

Net Rate Base

Reclaimed Water										
Future Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-
Total WW Reclaimed Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unfunded Wastewater CIP	\$ 9,408,750	\$ 13,067,500	\$ 17,296,075	\$ 26,815,800	\$ 40,888,375	\$ 48,667,450	\$ 61,094,025	\$ 70,730,600	\$ 77,347,175	\$ 80,623,750
Summary										
Dollars										
Treatment	\$ 8,482,500	\$ 12,165,000	\$ 13,797,500	\$ 16,355,000	\$ 25,662,500	\$ 30,820,000	\$ 35,827,500	\$ 34,835,000	\$ 33,842,500	\$ 32,850,000
Collection	926,250	902,500	3,498,575	10,460,800	15,225,875	17,847,450	25,266,525	35,895,600	43,504,675	47,773,750
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-
Total	\$ 9,408,750	\$ 13,067,500	\$ 17,296,075	\$ 26,815,800	\$ 40,888,375	\$ 48,667,450	\$ 61,094,025	\$ 70,730,600	\$ 77,347,175	\$ 80,623,750
Percent										
Treatment	90.2%	93.1%	79.8%	61.0%	62.8%	63.3%	58.6%	49.3%	43.8%	40.7%
Collection	9.8%	6.9%	20.2%	39.0%	37.2%	36.7%	41.4%	50.7%	56.2%	59.3%
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%
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%

Test Year 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	1	2	3	4	5	6	7	8	9	10
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- UNFUNDED Capital Improvement Plan

Scenario: 2019 11 06 Scenario 2 -- WW Inverted Bloc.

Net Rate Base

TOTAL UNFUNDED CAPITAL IMP PLAN

Current Dollars

Water Treatment
Water Distribution
Administration
WW Treatment
WW Collection
Reclaimed Water
Total

Inflated Dollars

CCI Escalator
Water Treatment
Water Distribution
Administration
WW Treatment
WW Collection
Reclaimed Water
Total

3.0%

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

Input Area -- UNFUNDED Capital Improvement Plan**Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block****Water Capital Improvement Plan -- Financing**

50% Capital Reserve Fund		1,585,700	\$ 8,733,380	\$ 1,107,537	\$ 9,250,435	\$ 574,763	\$ 8,854,333	\$ 371,699	\$ 617,239	\$ 205,235	\$ 1,789,110
Plus Interest	1.0%	15,857	87,334	11,075	92,504	5,748	88,543	3,717	6,172	2,052	17,891
Plus Contributions from Developers		-	-	-	-	-	-	-	-	-	-
Plus Contributions from Water Development Fees		-	-	-	-	-	-	-	-	-	-
Transfer from Water Budget/Fund Balance		-	-	-	-	-	-	-	-	-	-
Plus Amount Funded in Capital Outlays		181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823
Plus Amount Funded by Other Sources (Grants, Other)		-	-	-	-	-	-	-	-	-	-
Plus Amount Funded by Long-Term Debt		18,000,000	-	30,000,000	-	13,000,000	-	6,000,000	-	2,000,000	-
Total Funds Available		19,783,380	9,002,537	31,300,435	9,524,763	13,762,333	9,124,699	6,557,239	805,235	2,389,110	1,988,824
Less Capital Improvement Plan		11,050,000	7,895,000	22,050,000	8,950,000	4,908,000	8,753,000	5,940,000	600,000	600,000	600,000
Ending Balance		8,733,380	1,107,537	9,250,435	574,763	8,854,333	371,699	617,239	205,235	1,789,110	1,388,824

Wastewater Capital Improvement Plan -- Financing

Beginning Balance		1,585,700	\$ 5,951,557	\$ 2,011,073	\$ 12,344,183	\$ 2,233,625	\$ 9,089,961	\$ 80,861	\$ 11,981,670	\$ 501,486	\$ 6,706,501
Plus Interest	1.0%	15,857	59,516	20,111	123,442	22,336	90,900	809	119,817	5,015	67,065
Plus Contributions from Wastewater Development Fees		-	-	-	-	-	-	-	-	-	-
Plus Contributions from Developers		-	-	-	-	-	-	-	-	-	-
Transfer from WW Budget/Fund Balance		-	-	-	-	-	-	-	-	-	-
Plus Amount Funded in Capital Outlays		-	-	-	-	-	-	-	-	-	-
Plus Amount Funded by Other Sources (Grants, Other)		-	-	-	-	-	-	-	-	-	-
Plus Amount Funded by Long-Term Debt		14,000,000	-	15,000,000	-	22,000,000	-	26,000,000	-	15,000,000	-
Total Funds Available		15,601,557	6,011,073	17,031,183	12,467,625	24,255,961	9,180,861	26,081,670	12,101,486	15,506,501	6,773,566
Less Capital Improvement Plan		9,650,000	4,000,000	4,687,000	10,234,000	15,166,000	9,100,000	14,100,000	11,600,000	8,800,000	5,600,000
Ending Balance		5,951,557	2,011,073	12,344,183	2,233,625	9,089,961	80,861	11,981,670	501,486	6,706,501	1,173,566
Combined Days of Fund Balance		42	42	104	90	115	119	159	166	202	232

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
Test Year 2018	Input Area	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027

Input Area -- Future Debt Service**Scenario:****2019 11 06 Scenario 2 -- WW Inverted Block****Debt Financing Variables**

Issuing Cost Percentage	2.0%
Initial Reserve Cost Percentage	0.0%
Interest Rate	4.1%
Term (Years)	25

Annual Reserve Years Funded

-

Water Allocation Percentages

Treatment	0.0%	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%	100.0%
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%

Wastewater Allocation Percentages

Treatment	0.0%	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%	100.0%
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%
Reclaimed Water	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%

Debt Issues

Water	\$ 69,000,000	\$ 18,000,000	\$ -	\$ 30,000,000	\$ -	\$ 13,000,000	\$ -	\$ 6,000,000	\$ -	\$ 2,000,000	\$ -
Wastewater	92,000,000	14,000,000	-	15,000,000	-	22,000,000	-	26,000,000	-	15,000,000	-
Total	161,000,000	32,000,000	-	45,000,000	-	35,000,000	-	32,000,000	-	17,000,000	-

Dashboard Debt Issues

Water	\$ 69,000,000	\$ 18,000,000	\$ -	\$ 30,000,000	\$ -	\$ 13,000,000	\$ -	\$ 6,000,000	\$ -	\$ 2,000,000	\$ -
Wastewater	92,000,000	14,000,000	-	15,000,000	-	22,000,000	-	26,000,000	-	15,000,000	-
Total	161,000,000	32,000,000	-	45,000,000	-	35,000,000	-	32,000,000	-	17,000,000	-

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Year	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- Future Debt Service**Scenario:****2019 11 06 Scenario 2 -- WW Inverted Block**

Scenario:	2019								
Principal	\$	32,000,000							
Issuing/Initial Reserve Costs		<u>640,000</u>							
Total Debt		32,640,000							
Interest Rate		4.1%							
Term		25							
P&I		2,111,492							
Beginning Principal		32,640,000	31,866,748	31,061,792	30,223,833	29,351,518	28,443,437	27,498,126	26,514,057
Interest		1,338,240	1,306,537	1,273,533	1,239,177	1,203,412	1,166,181	1,127,423	1,087,076
Principal	\$	773,252	\$ 804,956	\$ 837,959	\$ 872,315	\$ 908,080	\$ 945,311	\$ 984,069	\$ 1,024,416
Interest		1,338,240	1,306,537	1,273,533	1,239,177	1,203,412	1,166,181	1,127,423	1,087,076
Annual Reserve		-	-	-	-	-	-	-	-
Total	\$	2,111,492	\$ 2,111,492	\$ 2,111,492	\$ 2,111,492	\$ 2,111,492	\$ 2,111,492	\$ 2,111,492	\$ 2,111,492
Percent Water/WW									
Water		56.3%	56.3%	56.3%	56.3%	56.3%	56.3%	56.3%	56.3%
Wastewater		43.8%	43.8%	43.8%	43.8%	43.8%	43.8%	43.8%	43.8%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water Debt Service									
Principal	\$	434,954	\$ 452,788	\$ 471,352	\$ 490,677	\$ 510,795	\$ 531,738	\$ 553,539	\$ 576,234
Interest		752,760	734,927	716,363	697,037	676,919	655,977	634,176	611,480
Annual Reserve		-	-	-	-	-	-	-	-
Total	\$	1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714
Water Allocation Percentages									
Treatment		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%
Administration		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%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Wastewater Debt Service									
Principal	\$	338,298	\$ 352,168	\$ 366,607	\$ 381,638	\$ 397,285	\$ 413,574	\$ 430,530	\$ 448,182
Interest		585,480	571,610	557,171	542,140	526,493	510,204	493,248	475,596
Annual Reserve		-	-	-	-	-	-	-	-
Total	\$	923,778	\$ 923,778	\$ 923,778	\$ 923,778	\$ 923,778	\$ 923,778	\$ 923,778	\$ 923,778
Total Less Principal		585,480	571,610	557,171	542,140	526,493	510,204	493,248	475,596
Wastewater Allocation Percentages									
Treatment		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%
Administration		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%
Reclaimed Water		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%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Year	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- Future Debt Service**Scenario:****2019 11 06 Scenario 2 -- WW Inverted Block****Basis:****2019**

Principal	\$ -
Issuing/Initial Reserve Costs	-
Total Debt	-
Interest Rate	4.1%
Term	25
P&I	-

	1	2	3	4	5	6	7	8
Beginning Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-
Annual Reserve	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Percent Water/WW

Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wastewater	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Water Debt Service

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-
Annual Reserve	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Allocation Percentages

Treatment	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%
Administration	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%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Wastewater Debt Service

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-
Annual Reserve	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Less Principal	-	-	-	-	-	-	-	-
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Wastewater Allocation Percentages

Treatment	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%
Administration	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%
Reclaimed Water	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%

Test Year 2018	Input Area	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL						
		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024

Input Area -- Future Debt Service

Scenario:

2019 11 06 Scenario 2 -- WW Inverted Block

Series:	2020	(Meter Replacement)						
Principal	\$ 45,000,000							
Issuing/Initial Reserve Costs	900,000							
Total Debt	45,900,000							
Interest Rate	4.1%							
Term	25							
P&I	2,969,286							
Beginning Principal		1	2	3	4	5	6	7
Interest		45,900,000	44,812,614	43,680,645	42,502,265	41,275,572	39,998,584	38,669,240
Principal		1,881,900	1,837,317	1,790,906	1,742,593	1,692,298	1,639,942	1,585,439
Interest		\$ 1,087,386	\$ 1,131,969	\$ 1,178,380	\$ 1,226,693	\$ 1,276,988	\$ 1,329,344	\$ 1,383,847
Annual Reserve		1,881,900	1,837,317	1,790,906	1,742,593	1,692,298	1,639,942	1,585,439
Total		\$ 2,969,286	\$ 2,969,286	\$ 2,969,286	\$ 2,969,286	\$ 2,969,286	\$ 2,969,286	\$ 2,969,286
Percent Water/WW								
Water		66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%
Wastewater		33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water Debt Service								
Principal		\$ 724,924	\$ 754,646	\$ 785,587	\$ 817,706	\$ 851,325	\$ 886,230	\$ 922,565
Interest		1,254,600	1,224,878	1,193,938	1,161,729	1,128,199	1,093,295	1,056,959
Annual Reserve		-	-	-	-	-	-	-
Total		\$ 1,979,524	\$ 1,979,524	\$ 1,979,524	\$ 1,979,524	\$ 1,979,524	\$ 1,979,524	\$ 1,979,524
Water Allocation Percentages								
Treatment		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%
Administration		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%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Wastewater Debt Service								
Principal		\$ 362,462	\$ 377,323	\$ 392,793	\$ 408,898	\$ 425,663	\$ 443,115	\$ 461,282
Interest		627,300	612,439	596,969	580,864	564,099	546,647	528,480
Annual Reserve		-	-	-	-	-	-	-
Total		\$ 989,762	\$ 989,762	\$ 989,762	\$ 989,762	\$ 989,762	\$ 989,762	\$ 989,762
Total Less Principal		627,300	612,439	596,969	580,864	564,099	546,647	528,480
Wastewater Allocation Percentages								
Treatment		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%
Administration		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%
Reclaimed Water		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%

CITY OF CELINA											
WATER/WASTEWATER COST OF SERVICE MODEL											

Input Area -- Future Debt Service

Scenario:

2019 11 06 Scenario 2 -- WW Inverted Block

Series:

2021

Principal	\$	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Year	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- Future Debt Service**Scenario:****2019 11 06 Scenario 2 -- WW Inverted Block**

Series:	2019								
Principal	\$ 35,000,000								
Issuing/Initial Reserve Costs	<u>700,000</u>								
Total Debt	35,700,000								
Interest Rate	4.1%								
Term	25								
P&I	2,309,445								
Beginning Principal		35,700,000	34,854,255	33,973,835	33,057,317	32,103,222			
Interest		1,463,700	1,429,024	1,392,927	1,355,350	1,316,232			
Principal		\$ 845,745	\$ 880,420	\$ 916,518	\$ 954,095	\$ 993,213			
Interest		1,463,700	1,429,024	1,392,927	1,355,350	1,316,232			
Annual Reserve		-	-	-	-	-			
Total		\$ 2,309,445	\$ 2,309,445	\$ 2,309,445	\$ 2,309,445	\$ 2,309,445			
Percent Water/WW									
Water		37.1%	37.1%	37.1%	37.1%	37.1%			
Wastewater		62.9%	62.9%	62.9%	62.9%	62.9%			
Total		100.0%	100.0%	100.0%	100.0%	100.0%			
Water Debt Service									
Principal		\$ 314,134	\$ 327,013	\$ 340,421	\$ 354,378	\$ 368,908			
Interest		543,660	530,781	517,373	503,416	488,886			
Annual Reserve		-	-	-	-	-			
Total		\$ 857,794	\$ 857,794	\$ 857,794	\$ 857,794	\$ 857,794			
Water Allocation Percentages									
Treatment		0.0%	0.0%	0.0%	0.0%	0.0%			
Distribution		100.0%	100.0%	100.0%	100.0%	100.0%			
Administration		0.0%	0.0%	0.0%	0.0%	0.0%			
Customer		0.0%	0.0%	0.0%	0.0%	0.0%			
Total		100.0%	100.0%	100.0%	100.0%	100.0%			
Wastewater Debt Service									
Principal		\$ 531,611	\$ 553,407	\$ 576,097	\$ 599,717	\$ 624,305			
Interest		920,040	898,244	875,554	851,934	827,346			
Annual Reserve		-	-	-	-	-			
Total		\$ 1,451,651	\$ 1,451,651	\$ 1,451,651	\$ 1,451,651	\$ 1,451,651			
Total Less Principal		920,040	898,244	875,554	851,934	827,346			
Wastewater Allocation Percentages									
Treatment		0.0%	0.0%	0.0%	0.0%	0.0%			
Distribution		100.0%	100.0%	100.0%	100.0%	100.0%			
Administration		0.0%	0.0%	0.0%	0.0%	0.0%			
Customer		0.0%	0.0%	0.0%	0.0%	0.0%			
Reclaimed Water		0.0%	0.0%	0.0%	0.0%	0.0%			
Total		100.0%	100.0%	100.0%	100.0%	100.0%			

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Year	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- Future Debt Service

Scenario:

2019 11 06 Scenario 2 -- WW Inverted Block

Series:	2023			
Principal	\$	-		
Issuing/Initial Reserve Costs		-		
Total Debt		-		
Interest Rate		4.1%		
Term		25		
P&I		-		
Beginning Principal		-		
Interest		-		
Principal	\$	-	\$	-
Interest		-		-
Annual Reserve		-		-
Total	\$	-	\$	-
Percent Water/WW				
Water		0.0%	0.0%	0.0%
Wastewater		100.0%	100.0%	100.0%
Total		100.0%	100.0%	100.0%
Water Debt Service				
Principal	\$	-	\$	-
Interest		-		-
Annual Reserve		-		-
Total	\$	-	\$	-
Water Allocation Percentages				
Treatment		0.0%	0.0%	0.0%
Distribution		100.0%	100.0%	100.0%
Administration		0.0%	0.0%	0.0%
Customer		0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%
Wastewater Debt Service				
Principal	\$	-	\$	-
Interest		-		-
Annual Reserve		-		-
Total	\$	-	\$	-
Total Less Principal		-		-
Wastewater Allocation Percentages				
Treatment		0.0%	0.0%	0.0%
Distribution		100.0%	100.0%	100.0%
Administration		0.0%	0.0%	0.0%
Customer		0.0%	0.0%	0.0%
Reclaimed Water		0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
Year	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- Future Debt Service

Scenario:

2019 11 06 Scenario 2 -- WW Inverted Block

Series: 2024

Principal	\$ 32,000,000
Issuing/Initial Reserve Costs	640,000
Total Debt	32,640,000
Interest Rate	4.1%
Term	25
P&I	2,111,492

Beginning Principal	1	2	3
Interest	32,640,000	31,866,748	31,061,792
	1,338,240	1,306,537	1,273,533

Principal	\$ 773,252	\$ 804,956	\$ 837,959
Interest	1,338,240	1,306,537	1,273,533
Annual Reserve	-	-	-
Total	\$ 2,111,492	\$ 2,111,492	\$ 2,111,492

Percent Water/WW

Water	18.8%	18.8%	18.8%
Wastewater	81.3%	81.3%	81.3%
Total	100.0%	100.0%	100.0%

Water Debt Service

Principal	\$ 144,985	\$ 150,929	\$ 157,117
Interest	250,920	244,976	238,788
Annual Reserve	-	-	-
Total	\$ 395,905	\$ 395,905	\$ 395,905

Water Allocation Percentages

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

Wastewater Debt Service

Principal	\$ 628,268	\$ 654,027	\$ 680,842
Interest	1,087,320	1,061,561	1,034,746
Annual Reserve	-	-	-
Total	\$ 1,715,588	\$ 1,715,588	\$ 1,715,588

Total Less Principal	1,087,320	1,061,561	1,034,746
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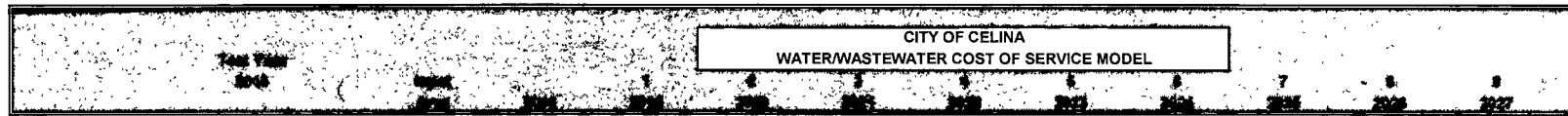
Wastewater Allocation Percentages

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

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL											
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026

Input Area -- Future Debt Service**Scenario:****2019 11 06 Scenario 2 -- WW Inverted Block****Series:****2026**

Principal	\$	-									
Issuing/Initial Reserve Costs		-									
Total Debt		-									
Interest Rate		4.1%									
Term		25									
P&I		-									
Beginning Principal									1		2
Interest									-		-
Principal	\$	-	\$	-							
Interest		-		-							
Annual Reserve		-		-							
Total	\$	-	\$	-							
Percent Water/WW											
Water				0.0%							0.0%
Wastewater				100.0%							100.0%
Total				100.0%							100.0%
Water Debt Service											
Principal	\$	-	\$	-							
Interest		-		-							
Annual Reserve		-		-							
Total	\$	-	\$	-							
Water Allocation Percentages											
Treatment				0.0%							0.0%
Distribution				100.0%							100.0%
Administration				0.0%							0.0%
Customer				0.0%							0.0%
Total				100.0%							100.0%
Wastewater Debt Service											
Principal	\$	-	\$	-							
Interest		-		-							
Annual Reserve		-		-							
Total	\$	-	\$	-							
Total Less Principal				-							-
Wastewater Allocation Percentages											
Treatment				0.0%							0.0%
Distribution				100.0%							100.0%
Administration				0.0%							0.0%
Customer				0.0%							0.0%
Reclaimed Water				0.0%							0.0%
Total				100.0%							100.0%

**Input Area -- Future Debt Service****Scenario:****2019 11 06 Scenario 2 -- WW Inverted Block****Scenario:**

Principal	\$	17,000,000	
Issuing/Initial Reserve Costs		<u>340,000</u>	
Total Debt		17,340,000	
Interest Rate		4.1%	
Term		25	
P&I		1,121,730	
Beginning Principal			1
Interest			17,340,000
Principal			710,940
Interest	\$	410,790	
Annual Reserve		710,940	
Total		<u>-</u>	
	\$	1,121,730	
Percent Water/WW			
Water			11.8%
Wastewater			<u>88.2%</u>
Total			100.0%
Water Debt Service			
Principal	\$	48,328	
Interest		83,640	
Annual Reserve		<u>-</u>	
Total	\$	131,968	
Water Allocation Percentages			
Treatment			0.0%
Distribution			100.0%
Administration			0.0%
Customer			0.0%
Total			100.0%
Wastewater Debt Service			
Principal	\$	362,462	
Interest		627,300	
Annual Reserve		<u>-</u>	
Total	\$	989,762	
Total Less Principal			627,300
Wastewater Allocation Percentages			
Treatment			0.0%
Distribution			100.0%
Administration			0.0%
Customer			0.0%
Reclaimed Water			<u>0.0%</u>
Total			100.0%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL										
Test Year 2018	Input Area	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026
		2018	2019	2020	2021	2022	2023	2024	2025	2026

Input Area -- Future Debt Service

Scenario:

2019 11 06 Scenario 2 -- WW Inverted Block

Series: Total Future Debt Service

Water Future Debt Service

Total											
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
Annual 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
Functionalization											
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	\$	-	\$ 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

Wastewater Future Debt Service

Total											
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
Annual Reserve		-	-	-	-	-	-	-	-	-	-
Total		-	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
Functionalization											
Treatment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution		-	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
Administration		-	-	-	-	-	-	-	-	-	-
Customer		-	-	-	-	-	-	-	-	-	-
Reclaimed Water		-	-	-	-	-	-	-	-	-	-
Total	\$	-	\$ 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

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Treatment	*	*	*	*	*	*	*	*	*
Distribution	*	*	*	*	*	*	*	*	*
Administration	*	*	*	*	*	*	*	*	*
Customer	*	*	*	*	*	*	*	*	*

Input Area -- Depreciation and Rate of Return

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Forecast
2018CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

	1	2	3	4	5	6	7	8	9	10
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Input Area -- Depreciation and Rate of Return

WATER Utility

Annual Depreciation Expense

Rate of Return 8.8%

Current Assets

Asset A/C#: 101 - CAPITAL OUTLAY - W/S	\$	29,392	\$	29,392	\$	29,392	\$	29,392	\$	29,392	\$	29,392	\$	29,392	\$	29,082	\$	28,762
Asset A/C#: 102 - EQUIPMENT		82,369		68,198		67,255		57,254		57,254		48,774		48,564		48,564		48,564
Asset A/C#: 103 - SERVICE AREA (GRWSC)		25,701		25,701		25,701		25,701		25,701		25,701		25,701		25,701		25,701
Asset A/C#: 104 - SEWER LINES		-		-		-		-		-		-		-		-		-
Asset A/C#: 105 - SEWER PLANT		-		-		-		-		-		-		-		-		-
Asset A/C#: 106 - VEHICLES		64,273		62,376		53,181		47,321		29,394		26,700		-		-		-
Asset A/C#: 107 - W & S BUILDING		547		547		547		547		547		547		547		547		547
Asset A/C#: 108 - WATER LINES		389,471		389,471		389,471		374,471		374,471		374,471		374,471		374,471		374,471
Asset A/C#: 109 - LAND		-		-		-		-		-		-		-		-		-
Asset A/C#: 110 - CIP; Working Capital; Inventory & Prepaid Balance		492,459		492,459		492,459		492,459		492,459		492,459		492,459		492,459		492,459
Total		1,084,212		1,068,144		1,058,007		1,037,147		1,009,219		1,006,524		971,344		970,824		970,505

Treatment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution		1,084,212		1,068,144		1,058,007		1,037,147		1,009,219		1,006,524		971,344		971,135		970,824
Administration		-		-		-		-		-		-		-		-		-
Customer		-		-		-		-		-		-		-		-		-
Total		1,084,212		1,068,144		1,058,007		1,037,147		1,009,219		1,006,524		971,344		971,135		970,824

CalP; Working Capital; Inv. & Prepaid Bal.

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

Total WATER Utility

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
Administration		-		-		-		-		-		-		-		-		-
Customer		-		-		-		-		-		-		-		-		-
Total		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

Forecast 2018	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL									
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027

Input Area -- Depreciation and Rate of Return

WATER Utility

Net Rate Base

Rate of Return

Current Assets

Asset A/C#: 101 - CAPITAL OUTLAY - W/S	\$ 660,506	\$ 631,114	\$ 601,721	\$ 572,329	\$ 542,937	\$ 513,545	\$ 484,153	\$ 455,071	\$ 426,309	\$ 397,547
Asset A/C#: 102 - EQUIPMENT	1,177,647	1,109,449	1,042,193	974,938	917,684	860,430	811,656	763,092	714,528	665,964
Asset A/C#: 103 - SERVICE AREA (GRWSC)	618,914	593,212	567,511	541,809	516,108	490,407	464,705	439,004	413,303	387,601
Asset A/C#: 104 - SEWER LINES	-	-	-	-	-	-	-	-	-	-
Asset A/C#: 105 - SEWER PLANT	-	-	-	-	-	-	-	-	-	-
Asset A/C#: 106 - VEHICLES	256,844	194,468	141,287	93,967	64,572	37,873	37,873	37,873	37,873	37,873
Asset A/C#: 107 - W & S BUILDING	7,933	7,386	6,839	6,292	5,745	5,198	4,651	4,104	3,557	3,009
Asset A/C#: 108 - WATER LINES	13,698,235	13,308,764	12,919,293	12,544,822	12,170,351	11,795,880	11,421,409	11,046,938	10,672,467	10,297,996
Asset A/C#: 109 - LAND	666,079	666,079	666,079	666,079	666,079	666,079	666,079	666,079	666,079	666,079
Asset A/C#: 110 - CIP; Working Capital; Inventory & Prepaid Bal	19,766,218	19,372,955	18,950,752	18,513,188	18,137,158	17,698,990	17,262,115	16,894,940	16,463,189	16,035,202
Total	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

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

CalP; Working Capital; Inv. & Prepaid Bal.

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	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
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total	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 WATER Utility

Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	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
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
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

**Forecast
2018**

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

Weighted Cost of Debt 2018

Source: 2017 CAFR

Bond Issue	FY 2017 Ending	Due in One Year	FY 2018 Ending	% Water	FY 2018 Water Debt	Interest Rate	Weighted Interest
CO Series 2004	\$ 261,425	\$ 17,110	\$ 244,315	67%	\$ 162,958	4.81%	0.05%
GO Series 2007	769,570	216,780	552,790	67%	370,369	4.13%	0.09%
CO Series 2007	495,000	215,000	280,000	67%	187,600	3.10%	0.03%
GO Series 2012	2,590,000	405,000	2,185,000	67%	1,463,950	2.50%	0.22%
CO Series 2012	575,000	30,000	545,000	100%	545,000	3.00%	0.10%
CO Series 2014	2,300,000	15,000	2,285,000	45%	1,019,110	3.00%	0.18%
CO Series 2014A	1,625,000	95,000	1,530,000	27%	417,690	2.65%	0.07%
CO Series 2015	12,880,000	275,000	12,605,000	29%	3,668,055	3.50%	0.76%
CO Series 2016	7,485,000	70,000	7,415,000	77%	5,731,795	3.00%	1.02%
CO Series 2017	5,110,000	180,000	4,930,000	67%	3,308,030	2.75%	0.54%
Total Outstanding Debt	34,090,995	1,518,890	32,572,105	52%	16,874,557		3.05%

Weighted Cost of Capital

Capital Structure Component	\$	Cost of Capital	Weighted %
Outstanding Debt	16,874,557	3.05%	1.08%
Equity (Rate Base less Debt)	30,751,569	12.0%	<u>7.75%</u>
Total	47,626,126		8.83%
	TRUE		

City of Celina
REVENUE TEST
7/18/2018

Last 12 Months May 2017 - Apr 2018		Test Year 2018 Model		Difference	
W/WW Rate Change in Nov 2016 and Jan 2018 12 Months					
WATER Revenues					
Residential Inside	2,513,745	Residential Inside	2,679,839	166,094	6.20%
Residential Outside	1,311,968	Residential Outside	1,355,180	43,211	3.19%
Commercial Inside	1,301,345	Commercial Inside	1,404,313	102,968	7.33%
Commercial Outside	394,949	Commercial Outside	433,474	38,525	8.89%
Other I3		Other I3	-	-	0.00%
Other I4		Other I4	-	-	0.00%
Other I5		Other I5	-	-	0.00%
Other I6		Other I6	-	-	0.00%
Other I7		Other I7	-	-	0.00%
Other I8	-	Other I8	-	-	0.00%
5,522,007		5,872,806		350,799	6.0%
WASTEWATER Revenues					
		Model	Difference		
Residential Inside	2,424,295	Residential Inside	2,535,534	111,239	4.4%
Residential Outside	964	Residential Outside	834	(130)	-15.5%
Commercial Inside	215,017	Commercial Inside	231,918	16,901	7.3%
Commercial Outside	757	Commercial Outside	780	23	2.9%
Other I3		Other I3	-	-	0.0%
Other I4		Other I4	-	-	0.0%
Other I5		Other I5	-	-	0.0%
Other I6		Other I6	-	-	0.0%
Other I7		Other I7	-	-	0.0%
Other I8	-	Other I8	-	-	0.0%
2,641,033		2,769,065		128,033	4.6%
8,163,040		8,641,871		478,831	5.5%

REVENUE TEST

7/18/2018

Last 12 Months
May 2017 - Apr 2018

W/WW Rate Change in Nov 2016 and Jan 2018

Test Year
2018

12
Months

Model

Difference

WATER Revenues

Residential	2,513,745	Residential	2,499,806	(13,939)	-0.56%
Residential Outside	1,311,968	Residential Outside	1,288,798	(23,171)	-1.80%
Commercial	1,301,345	Commercial	1,292,378	(8,967)	-0.69%
Commercial Outside	394,949	Commercial Outside	393,909	(1,040)	-0.26%
Other5		Other5	-	-	0.00%
Other6		Other6	-	-	0.00%
Other7		Other7	-	-	0.00%
Other8		Other8	-	-	0.00%
Other9		Other9	-	-	0.00%
Other10	-	Other10	-	-	0.00%
	5,522,007		5,474,891	(47,116)	-0.9%

WASTEWATER Revenues

		Model		Difference	
Residential	2,424,295	Residential	2,471,607	47,312	1.9%
Residential Outside	964	Residential Outside	858	(106)	-12.3%
Commercial	215,017	Commercial	207,067	(7,950)	-3.8%
Commercial Outside	757	Commercial Outside	802	45	5.6%
Other5		Other5	-	-	0.0%
Other6		Other6	-	-	0.0%
Other7		Other7	-	-	0.0%
Other8		Other8	-	-	0.0%
Other9		Other9	-	-	0.0%
Other10	-	Other10	-	-	0.0%
	2,641,033		2,680,334	39,301	1.5%
	8,163,040		8,155,225	(7,815)	-0.1%

	Population	Total Increase		Weight %	Weighted %
		Actual	Percent		
2010	6,028				
2018	16,451	10,423	13.4% (Ave. Annual %)	50.5%	6.75%
2019	20,543	4,092	24.9%	19.8%	4.93%
2020	25,868	5,325	25.9%	25.8%	6.68%
2021	31,440	5,572	21.5%	27.0%	5.81%
2022	37,099	5,659	18.0%	27.4%	4.93%
2030	48,000	10,901	3.3% (Ave. Annual %)	100.0% 20,648	22.4%

CITY OF CELINA

~~Historical and Forecast Population~~

	Population	Increase	Ave Annual Percent
2010 ^[1]	6,028		
2015 ^[1]	7,690	1,662	5.0%
2017	9,836	2,146	13.1%
2020 ^[2]	25,868	18,178	27.5%
2030 ^[3]	48,000	22,132	6.4%

[1] - US Census

[2] - Per Staff

[3] - Celina 2013 Comprehensive Plan

	Population	Total Increase		Weight %	Weighted %
		Actual	Percent		
2010	6,028				
2018	16,451	10,423	13.4% (Ave Annual %)	50.5%	6.75%
2019	20,543	4,092	24.9%	19.8%	4.93%
2020	25,868	5,325	25.9%	25.8%	6.68%
2021	31,440	5,572	21.5%	27.0%	5.81%
2022	37,099	5,659	18.0%	27.4%	4.93%
2030	48,000	10,901	3.3% (Ave. Annual %)	100.0%	22.4%
				20,648	

CITY OF CELINA			
Historical and Forecast Population			
	Population	Increase	Ave Annual Percent
2010 ^[1]	6,028		
2015 ^[1]	7,690	1,662	5.0%
2017	9,836	2,146	13.1%
2020 ^[2]	25,868	18,178	27.5%
2030 ^[3]	48,000	22,132	6.4%
[1] - US Census			
[2] - Per Staff			
[3] - Celina 2013 Comprehensive Plan			

CITY OF CELINA

EXISTING CUSTOMER CLASSES

WATER Customer Accounts

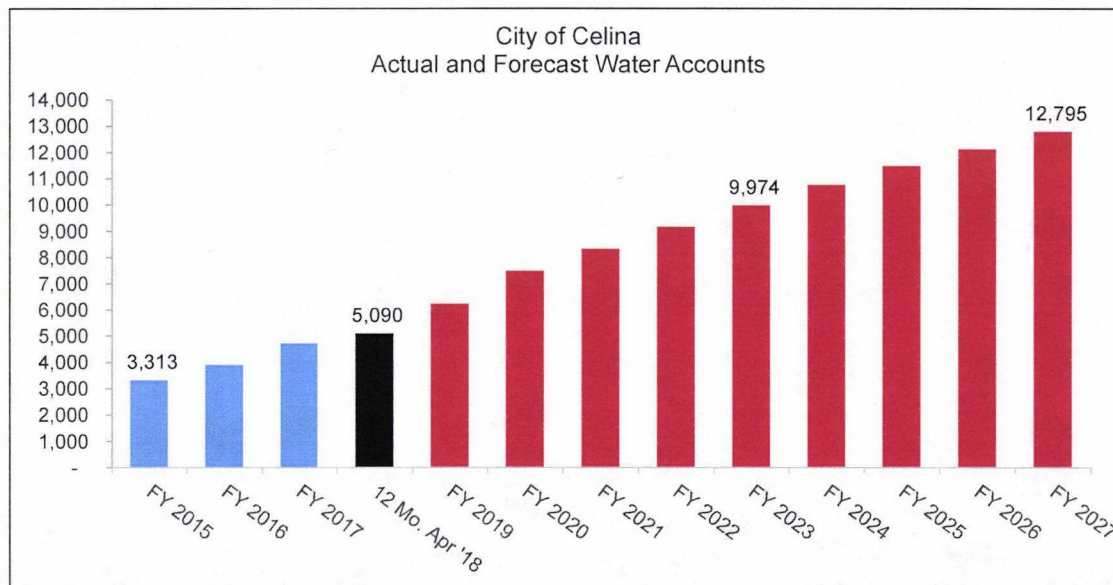
Residential Inside	3,611
Residential Outside	1,211
Commercial Inside	241
Commercial Outside	<u>28</u>
Total Accounts	5,090

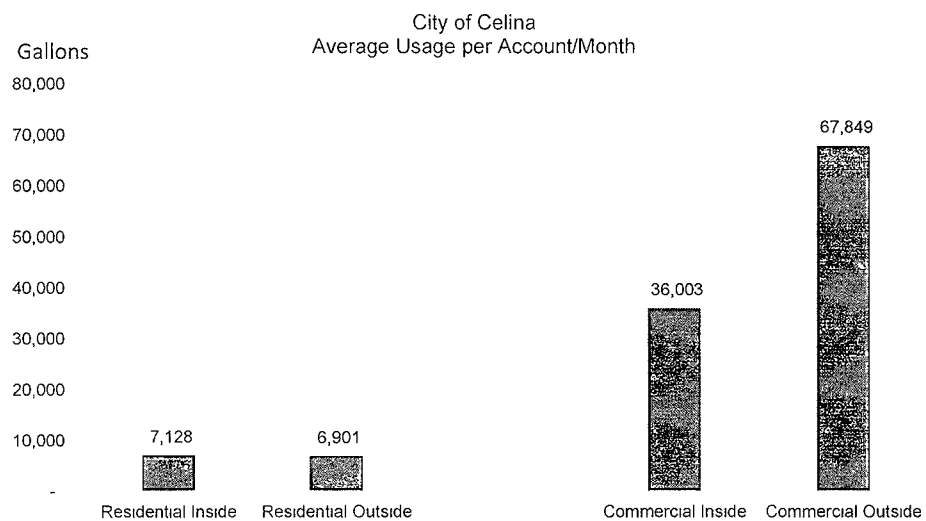
WASTEWATER Customer Accounts

Residential Inside	4,208
Residential Outside	1
Commercial Inside	146
Commercial Outside	<u>1</u>
Total Accounts	4,356

SOURCE Appendix ____, Celina Water and Wastewater Rate Model, Volume Input

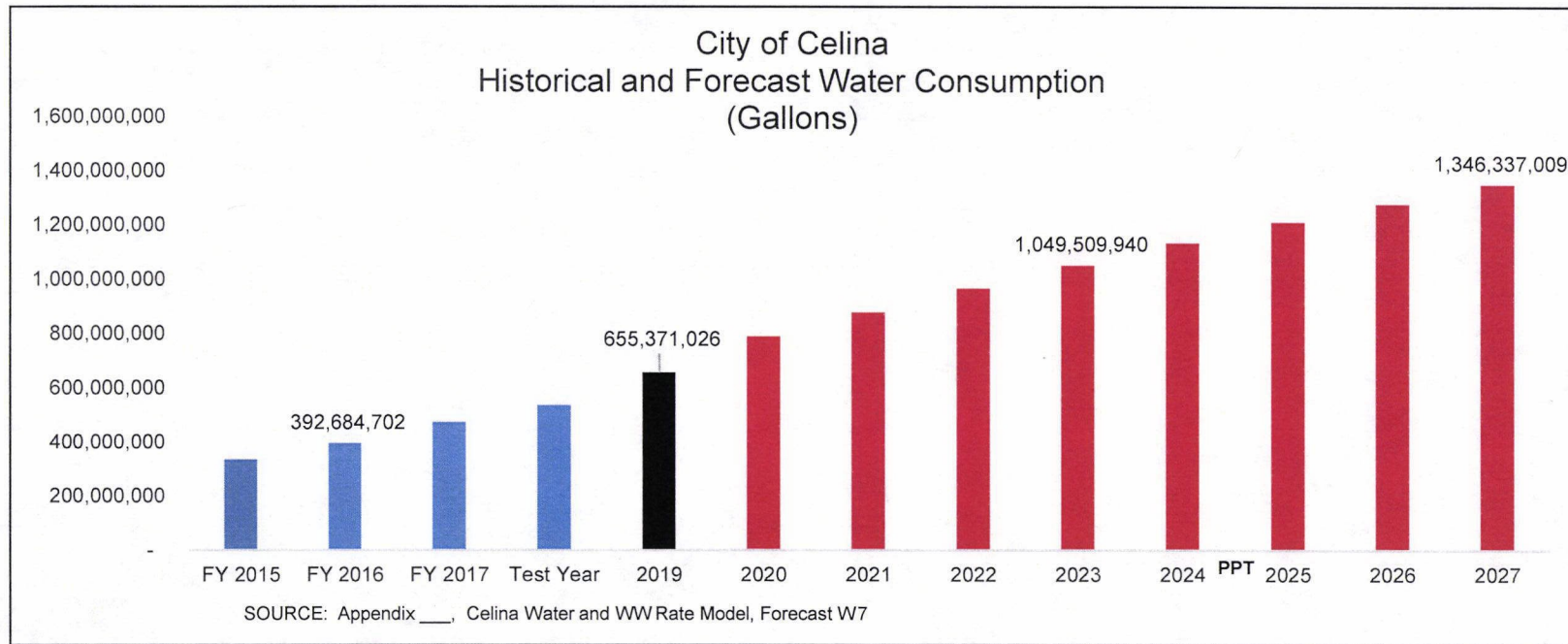
CITY OF CELINA					
FORECAST TOTAL CUSTOMERS					
WATER Customer Classes					
Fiscal Year	Residential Inside	Residential Outside	Commercial Inside	Commercial Outside	Total
WATER Total Customers					
FY 2015	2,477	593	219	24	3,313
FY 2016	2,760	892	223	24	3,899
FY 2017	3,320	1,131	239	27	4,717
12 Mo Apr '18	3,611	1,211	241	28	5,090
FY 2019	4,418	1,481	295	34	6,228
FY 2020	5,308	1,779	354	40	7,482
FY 2021	5,901	1,978	394	45	8,318
FY 2022	6,495	2,177	433	49	9,155
FY 2023	7,076	2,372	472	54	9,974
FY 2024	7,629	2,558	509	58	10,754
FY 2025	8,141	2,729	543	62	11,476
FY 2026	8,596	2,882	574	65	12,117
FY 2027	9,077	3,043	606	69	12,795
WATER Annual New Customers					
FY 2016	283	299	4	-	586
FY 2017	560	239	16	3	818
12 Mo Apr '18	291	80	2	1	373
FY 2019	807	271	54	6	1,138
FY 2020	889	298	59	7	1,253
FY 2021	593	199	40	5	836
FY 2022	594	199	40	5	837
FY 2023	581	195	39	4	819
FY 2024	554	186	37	4	781
FY 2025	512	172	34	4	721
FY 2026	455	153	30	3	641
FY 2027	481	161	32	4	677
SOURCE Appendix __, Celina Water and WW Rate Model, Forecast W7					





Source: Appendix ____, Celina Water and WW Rate Model, Forecast W7

CITY OF CELINA					
FORECAST BILLED CONSUMPTION					
WATER Customer Classes					
	Residential Inside	Residential Outside	Commercial Inside	Commercial Outside	Total
WATER Historical Volume					
FY 2015	206,962,840	41,836,504	73,571,984	10,199,400	332,570,728
FY 2016	226,356,251	69,370,331	86,881,720	10,076,400	392,684,702
FY 2017	258,818,532	85,140,618	101,681,500	26,425,200	472,065,850
WATER Forecast Volume					
Test Year	308,850,184	100,247,428	104,120,104	22,390,069	535,607,785
2019	377,909,858	122,663,003	127,401,620	27,396,544	655,371,026
2020	453,961,289	147,347,983	153,040,209	32,909,886	787,259,368
2021	504,714,730	163,821,671	170,150,296	36,589,253	875,275,950
2022	555,499,694	180,305,592	187,271,011	40,270,905	963,347,202
2023	605,184,143	196,432,305	204,020,718	43,872,775	1,049,509,940
2024	652,546,384	211,805,269	219,987,558	47,306,296	1,131,645,508
2025	696,319,686	226,013,326	234,744,488	50,479,638	1,207,557,138
2026	735,244,392	238,647,612	247,866,852	53,301,482	1,275,060,338
2027	776,345,014	251,988,163	261,722,764	56,281,068	1,346,337,009
SOURCE: Appendix ____, Celina Water and WW Rate Model, Forecast W7					



CITY OF CELINA ENTERPRISE FUND -- WATER AND SEWER SUMMARY		
	2017	2016
INCOME STATEMENT		
Water Sales	\$ 5,132,245	\$ 4,049,673
Sewer Sales	2,329,146	1,799,254
Tap and Reconnect Fees	1,680,010	1,094,505
Impact Fees	2,244,287	1,366,400
Other Revenue	2,204,966	1,747,281
Total Revenue	13,590,654	10,057,113
Operating Expense	9,872,582	7,762,601
Operating Income (Loss)	3,718,072	2,294,512
Total Other Income / Expense	(787,225)	(631,828)
Excess of Revenues over Expenses	2,930,847	1,662,684
Transfers and Capital Contributions	(492,000)	(1,546,669)
Change in Net Position	2,438,847	116,015
Ending Financial Position	16,250,662	13,811,815
BALANCE SHEET		
Current Assets	\$ 9,679,029	\$ 5,475,944
Noncurrent Assets	12,597,617	15,405,062
Capital Assets	37,693,768	30,428,824
Deferred Outflows	68,329	69,439
Total Assets	60,038,743	51,379,269
Current Liabilities	8,826,048	5,980,896
Non-Current Liabilities	34,954,685	31,582,968
Total Liabilities	43,780,733	37,563,864
Deferred Inflows	7,348	3,590
Net Position		
Net Investment in capital assets	13,079,265	12,078,113
Restricted	-	-
Unrestricted	3,171,397	1,733,702
Total	16,250,662	13,811,815
Total Liabilities & Capital	60,038,743	51,379,269
SOURCE: City of Celina 2018 CAFR		

CASH AND UTILITY BASIS CATEGORIES OF INCLUDED COSTS		CASH Basis	UTILITY Basis
1	Operating Expenses	X	X
2	Transfers	X	X
3	Capital Outlays	X	
4	Current Debt Service	X *	X **
5	Future Debt Service	X *	X **
6	Depreciation		X
7	Return		X
* Principal and Interest		** Interest Only	

CITY OF CELINA					
WATER - TEST YEAR Operating Expenses, Transfers and Capital Outlays					
SCENARIO: 2019 11 06 Scenario 2 -- WW Inverted Block					
	Net Budget	Treatment	Distribution	Admin	Customer Billing
1 <u>Operating & Maintenance</u>					
Personnel Svcs	\$ 860,891	\$ -	\$ 742,609	\$ -	\$ 118,282
Contractual	26,149	-	20,000	-	6,149
Materials & Supplies	658,400	-	658,400	-	-
Operations	164,509	16,000	139,000	-	9,509
Utilities	237,864	-	227,499	-	10,365
Upper Trinity Regional Water District- Water	2,111,200	2,111,200	-	-	-
Total Operating & Maintenance	4,139,331	2,127,200	1,826,858	-	185,273
2 <u>Transfers</u>	359,415	-	-	359,415	-
3 <u>Capital Outlays</u>	181,823	-	181,823	-	-
<u>CASH Basis</u>					
Operating & Maintenance	4,139,331	2,127,200	1,826,858	-	185,273
Transfers	359,415	-	-	359,415	-
Capital Outlays	181,823	-	181,823	-	-
<u>UTILITY Basis</u>					
Operating & Maintenance	4,139,331	2,127,200	1,826,858	-	185,273
Transfers	359,415	-	-	359,415	-
Capital Outlays	-	-	-	-	-
SOURCE: Appendix ___, Celina Water and WW Rate Model, Test Year W1					

#### Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
Forecast Operating Expenses, Transfers and Capital Outlays											
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
CASH Basis											
1 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	
2 Transfers	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955	
3 Capital Outlays	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	
Total	4,680,570	5,495,944	6,076,903	6,533,593	7,489,747	7,942,234	8,405,585	9,434,647	9,940,318	10,476,908	
UTILITY Basis											
1 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	
2 Transfers	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955	
3 Capital Outlays	-	-	-	-	-	-	-	-	-	-	
Total	4,498,747	5,314,121	5,895,080	6,351,770	7,307,924	7,760,411	8,223,762	9,252,824	9,758,495	10,295,085	
SOURCE Appendix , Celina Water and WW Rate Model, Forecast W5											

#### Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
4 Current Debt Service											
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
CASH BASIS -- Principal and Interest											
Series 2004	\$ 19,110	\$ 19,227	\$ 19,110	\$ 19,153	\$ 19,166	\$ 19,147	\$ 19,091	\$ 19,190	\$ 19,061	\$ 19,074	
Series 2007	153,917	156,069	37,878	-	-	-	-	-	-	-	
Series 2007	166,058	148,080	152,219	97,979	-	-	-	-	-	-	
Series 2012	49,600	49,000	48,100	52,200	51,150	50,100	49,050	53,000	51,600	50,200	
Series 2012	318,781	333,366	331,335	332,434	293,273	294,971	-	-	-	-	
Series 2014	41,456	41,322	119,238	152,376	150,993	149,544	152,487	51,335	52,494	51,262	
Series 2014A	14,421	14,240	14,060	71,209	70,874	70,502	71,460	-	-	-	
Series 2015	153,277	153,946	154,383	111,133	172,243	172,709	237,893	238,547	238,838	237,311	
Series 2016	140,575	144,208	143,860	139,647	143,203	142,739	308,470	436,634	435,706	438,180	
Series 2017	221,439	225,930	228,496	227,490	226,374	225,502	227,884	226,709	228,790	227,313	
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	
UTILITY BASIS -- Interest											
Series 2004	7,698	7,253	6,762	6,244	5,695	5,115	4,498	3,849	3,158	2,423	
Series 2007	10,512	5,994	1,193	-	-	-	-	-	-	-	
Series 2007	21,465	15,537	10,037	3,994	-	-	-	-	-	-	
Series 2012	19,600	19,000	18,100	17,200	16,150	15,100	14,050	13,000	11,600	10,200	
Series 2012	49,051	43,656	34,965	26,074	16,883	8,591	-	-	-	-	
Series 2014	34,766	34,632	34,498	31,956	28,343	24,664	20,917	15,655	14,584	13,352	
Series 2014A	7,596	7,415	7,235	7,054	5,354	3,617	1,845	-	-	-	
Series 2015	113,992	113,206	112,188	111,133	111,133	108,689	105,488	98,867	91,883	84,536	
Series 2016	132,845	132,613	132,265	131,917	131,608	131,144	130,680	123,569	111,046	98,060	
Series 2017	100,659	98,440	94,296	89,935	85,464	81,237	76,909	72,379	67,750	62,918	
Total	498,183	477,747	451,538	425,506	400,629	378,157	354,386	327,319	300,021	271,488	
SOURCE Appendix , Celina Water and WW Rate Model, Current Debt Input											

CITY OF CELINA WATER UTILITY CAPITAL IMPROVEMENT PLAN											
	Total	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
WATER CIP -- Current Dollars:											
CRPS Improvements	\$ 5,500,000	\$ 2,700,000	\$ 2,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRPS & Downtown Pump Station - Phase 1	4,500,000	2,500,000	2,000,000	-	-	-	-	-	-	-	-
Downtown Water Improvements	5,250,000	450,000	-	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Cort Rd 2 MGD Water Tower Construction	5,400,000	5,400,000	-	-	-	-	-	-	-	-	-
Preston Road Water Line	1,000,000	-	-	1,000,000	-	-	-	-	-	-	-
Frontier Pkwy water line	-	-	-	-	-	-	-	-	-	-	-
Pressure Plane Modification	175,000	-	175,000	-	-	-	-	-	-	-	-
Discharge Line from CRPS to RR	1,360,000	-	1,360,000	-	-	-	-	-	-	-	-
30" and 36" Discharge Line from RR to DTPS	960,000	-	960,000	-	-	-	-	-	-	-	-
30" and 24" Parallel Line from DTPS to Sunset	600,000	-	600,000	-	600,000	-	-	-	-	-	-
30" and 24" Parallel Line from CRPS to Sunset	-	-	-	-	-	-	-	-	-	-	-
30" and 36" Discharge Line from RR to DTPS	8,000,000	-	-	8,000,000	-	-	-	-	-	-	-
30" and 24" Parallel Line from DTPS to Sunset	3,500,000	-	-	3,500,000	-	-	-	-	-	-	-
30" and 24" Discharge Line from RR to DTPS	5,600,000	-	-	5,600,000	-	-	-	-	-	-	-
Business 289 12" line	3,000,000	-	-	3,000,000	-	-	-	-	-	-	-
New 6 MG GST at CRPS	1,350,000	-	-	-	1,350,000	-	-	-	-	-	-
New 6 MG GST at CRPS	7,000,000	-	-	-	7,000,000	-	-	-	-	-	-
18" line on Glendenning (CR 55) from RR to Preston	1,000,000	-	-	-	-	1,000,000	-	-	-	-	-
18" and 24" lines along Legacy Drive	3,353,000	-	-	-	-	-	3,353,000	-	-	-	-
24" Line to increase capacity in the Low pressure plane	5,340,000	-	-	-	-	-	-	5,340,000	-	-	-
18" and 24" to Morgan Lakes	4,800,000	-	-	-	-	-	4,800,000	-	-	-	-
SCADA Improvements	350,000	-	-	350,000	-	-	-	-	-	-	-
12" line along Settlers Ridge	3,308,000	-	-	-	-	3,308,000	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Future Project	-	-	-	-	-	-	-	-	-	-	-
Total	71,346,000	\$ 11,050,000	\$ 7,895,000	\$ 22,050,000	\$ 8,950,000	\$ 4,908,000	\$ 8,753,000	\$ 5,940,000	\$ 600,000	\$ 600,000	\$ 600,000
 Forecast Water Bond Issues	 69,000,000	 18,000,000	 -	 30,000,000	 -	 13,000,000	 -	 6,000,000	 -	 2,000,000	 -
SOURCE Appendix , Celina Water and WW Rate Model, CIP Input, Future Debt Input											

####										
Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block										
5 - Future Debt Service										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
CASH BASIS -- Principal and Interest										
2018	\$ -	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714	\$ 1,187,714
2019	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	1,979,524	1,979,524	1,979,524	1,979,524	1,979,524	1,979,524	1,979,524
2021	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	857,794	857,794	857,794	857,794	857,794
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	395,905	395,905	395,905
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	131,968
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
UTILITY BASIS -- Interest										
2018	-	752,760	734,927	716,363	697,037	676,919	655,977	634,176	611,480	587,855
2019	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	1,254,600	1,224,878	1,193,938	1,161,729	1,128,199	1,093,295	1,056,959
2021	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	543,660	530,781	517,373	503,416	488,886
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	250,920	244,976	238,788
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	83,640
Total	-	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
SOURCE Appendix Celina Water and WW Rate Model, Future Debt Input										

#### Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block											
5 -- Future Debt Service											
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
WATER -- Total											
6 Depreciation Expense											
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	
CIP	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	
Total	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	
7 Return											
Rate Base -- Existing	\$ 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	
Rate Base -- CIP	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	
Rate Base -- 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	\$ 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	
CASH BASIS											
6 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	
7 Return	-	-	-	-	-	-	-	-	-	-	
UTILITY BASIS											
6 Depreciation Expense	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	
7 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	
SOURCE Appendix , Celina Water and WW Rate Model, Forecast W4, Water Rate Base Summary Input											

# Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block												
Total Cost of Service and Net Revenue Requirement to be Raised from Rates												
	Period Total	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
CASH BASIS												
1	Operating Expenses	\$ 70,537,925	\$ 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
2	Transfers	4,120,292	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
3	Capital Outlays	1,818,230	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823
4	Current Debt Service	11,410,387	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
5	Future Debt Service	30,154,751	-	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
6	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-
7	Return	-	-	-	-	-	-	-	-	-	-	-
	Cost of Service	118,041,585	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	(14,149,986)	(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	103,891,599	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												
1	Operating Expenses	\$ 70,537,925	\$ 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
2	Transfers	4,120,292	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
3	Capital Outlays	-	-	-	-	-	-	-	-	-	-	-
4	Current Debt Service	3,884,974	498,183	477,747	451,538	425,506	400,629	378,157	354,386	327,319	300,021	271,488
5	Future Debt Service	17,583,529	-	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
6	Depreciation Expense	23,386,510	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
7	Return	69,621,637	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
	Cost of Service	189,134,868	10,562,414	12,861,119	15,732,226	18,192,739	19,400,858	21,085,637	21,860,281	22,880,416	23,110,151	23,449,028
	Percent Greater than Cash Basis	60.2%	77.2%	61.4%	84.8%	66.8%	64.6%	61.1%	62.0%	53.8%	50.2%	46.1%
	Less Non-Rate Revenues	(14,149,986)	(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	174,984,882	8,887,331	11,186,036	13,939,095	16,826,737	18,034,325	19,737,684	20,551,537	21,632,268	21,943,865	22,246,005
	Percent Greater than Cash Basis	68.4%	107.4%	77.7%	107.4%	76.4%	73.1%	68.1%	68.6%	58.7%	54.3%	49.8%
SOURCE: Appendix ____, Celina Water and WW Rate Model, Forecast W4, DVJ-10, DVJ-11, DVJ-13, DVJ-14												

#### Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block										
Net Revenue Requirement -- Outside City Customers										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UTILITY Basis										
Total Water System Revenue Requirement										
1 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
2 Transfers	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
3 Capital Outlays	-	-	-	-	-	-	-	-	-	-
4 Current Debt Service	498,183	477,747	451,538	425,506	400,629	378,157	354,386	327,319	300,021	271,488
5 Future Debt Service	-	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
6 Depreciation Expense	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
7 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
Cost of Service	10,562,414	12,861,119	15,732,226	18,192,739	19,400,858	21,085,637	21,860,281	22,880,416	23,110,151	23,449,028
Less 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	8,887,331	11,186,036	13,939,095	16,826,737	18,034,325	19,737,684	20,551,537	21,632,268	21,943,865	22,246,005
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%
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	5,544,784	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
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%
Max Day/Extra Capacity	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%
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 Outside										
Allocation Factor										
Base	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%
Customer Billing	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 Customers										
Revenue 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
SOURCE: Appendix ____, Celina Water and WW Rate Model, Forecast W8										

#### Scenario: 2019 11 06 Scenario 2 – WW Inverted Block										
Net Revenue Requirement – Inside City Customers										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
CASH Basis										
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
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	913,613	993,614	1,071,769	1,128,622	1,185,197	1,210,465	1,230,074
Customer	38,294	47,004	52,413	59,165	68,436	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 City 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
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
Cost Allocation – Customer Class										
W1 Residential Inside										
Allocation Factor										
Base	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%
Max Day/Extra Capacity	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%	74.27%
Customer	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%	93.74%
Revenue Requirement										
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	2,404,367	2,525,059	2,660,505
Customer	96,977	121,531	137,451	161,545	192,480	206,631	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
W2 Commercial Inside										
Allocation Factor										
Base	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%
Max Day/Extra Capacity	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%	25.73%
Customer	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%
Revenue Requirement										
Base	\$ 428,563	\$ 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
Total Inside City Customers										
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
Customer	103,450	129,642	146,625	172,327	205,327	220,635	237,681	274,416	293,995	311,138
Total Revenue Requirement	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
SOURCE: Appendix , Celina Water and WW Rate Model, Forecast W9										

CITY OF CELINA

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

		RATE PLAN PERIOD -- NET REVENUE REQUIREMENT BY CUSTOMER CLASS				
		RATE PLAN PERIOD				
		Rate Plan Period Total	Prior 2018	Year 1 2019	Year 2 2020	Year 3 2021
Residential Customers						
WI1	Residential Inside					
	Net Revenue Requirement before Coverage	\$ 13,497,580	\$ 1,994,016	\$ 3,270,219	\$ 3,184,943	\$ 5,048,401
	Average Accounts	4,810	3,611	4,418	5,308	5,901
	Revenue Requirement/Account Per Month	\$ 58.47	\$ 46.02	\$ 61.68	\$ 50.01	\$ 71.29
WO1	Residential Outside					
	Net Revenue Requirement before Coverage	\$ 8,298,763	\$ 1,529,650	\$ 1,815,628	\$ 2,323,902	\$ 2,629,583
	Average Accounts	1,612	1,211	1,481	1,779	1,978
	Revenue Requirement/Account Per Month	\$ 107.23	\$ 105.30	\$ 102.15	\$ 108.84	\$ 110.78
	Percent Greater than Residential Inside	83.4%	128.8%	65.6%	117.7%	55.4%
Commercial Customers						
WI2	Commercial Inside					
	Net Revenue Requirement before Coverage	\$ 4,450,670	\$ 651,895	\$ 1,079,367	\$ 1,046,008	\$ 1,673,400
	Average Accounts	321	241	295	354	394
	Revenue Requirement/Account Per Month	\$ 288.86	\$ 225.41	\$ 305.02	\$ 246.07	\$ 354.08
WO2	Commercial Outside					
	Net Revenue Requirement before Coverage	\$ 589,686	\$ 108,558	\$ 128,750	\$ 165,312	\$ 187,066
	Average Accounts	37	28	34	40	45
	Revenue Requirement/Account Per Month	\$ 335.41	\$ 328.97	\$ 318.86	\$ 340.81	\$ 346.88
	Percent Greater than Commercial Inside	16.1%	45.9%	4.5%	38.5%	-2.0%
Total Customers						
	Total Inside City					
	Net Revenue Requirement before Coverage	\$ 17,948,250	\$ 2,645,911	\$ 4,349,586	\$ 4,230,951	\$ 6,721,801
	Average Accounts	5,130	3,852	4,713	5,662	6,295
	Revenue Requirement/Account Per Month	\$ 72.88	\$ 57.24	\$ 76.90	\$ 62.27	\$ 88.99
	Total Outside City					
	Net Revenue Requirement before Coverage	\$ 8,888,450	\$ 1,638,209	\$ 1,944,379	\$ 2,489,213	\$ 2,816,649
	Average Accounts	1,649	1,238	1,515	1,820	2,023
	Revenue Requirement/Account Per Month	\$ 112.30	\$ 110.27	\$ 106.96	\$ 114.00	\$ 116.02
	Percent Greater than Inside City	54.1%	92.6%	39.1%	83.1%	30.4%

CITY OF CELINA

Scenario

2019 11 06 Scenario 2 -- WW Inverted Block

RATE PLAN PERIOD -- REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS

RATE PLAN PERIOD

Rate Plan Period

Total

Prior

2018

Year 1

2019

Year 2

2020

Year 3

2021

1

W11

Residential Inside

Monthly Minimum Charge -- 1st 2,000 Gallons

3/4"

\$

23.15

\$

23.84

\$

24.56

\$

25.30

Volume Rate/1,000 Gal

2,001 10,000

5.06

5.21

5.37

5.53

10,001 20,000

7.66

7.89

8.13

8.37

20,001 30,000

9.02

9.29

9.57

9.86

30,001 Above

13.02

13.41

13.81

14.23

W01

Residential Outside

Monthly Minimum Charge -- 1st 2,000 Gallons

3/4"

\$

34.72

\$

35.77

\$

36.84

\$

37.95

Volume Rate/1,000 Gal

2,001 10,000

7.59

7.82

8.05

8.29

10,001 20,000

11.49

11.84

12.19

12.56

20,001 30,000

13.53

13.94

14.35

14.78

30,001 Above

19.53

20.12

20.72

21.34

Percent Greater than Inside

50.0%

50.0%

50.0%

50.0%

W12

Commercial Inside

Monthly Minimum Charge -- 1st 2,000 Gallons

3/4"

\$

27.81

\$

28.64

\$

29.50

\$

30.39

1"

48.67

50.13

51.63

53.18

1 1/2"

97.34

100.26

103.27

106.37

2"

155.74

160.41

165.22

170.18

Volume Rate/1,000 Gal

2,001 10,000

5.06

5.21

5.37

5.53

10,001 20,000

7.66

7.89

8.13

8.37

20,001 30,000

9.02

9.29

9.57

9.86

30,001 Above

13.02

13.41

13.81

14.23

W02

Commercial Outside

Monthly Minimum Charge -- 1st 2,000 Gallons

3/4"

\$

41.72

\$

42.97

\$

44.26

\$

45.58

1"

73.01

75.20

77.45

79.77

1 1/2"

146.01

150.39

154.90

159.55

2"

233.61

240.62

247.84

255.27

Volume Rate/1,000 Gal

2,001 10,000

7.59

7.82

8.05

8.29

10,001 20,000

11.49

11.84

12.19

12.56

20,001 30,000

13.53

13.94

14.35

14.78

30,001 Above

19.53

20.12

20.72

21.34

Percent Greater than Inside

50.0%

50.0%

50.0%

50.0%

CITY OF CELINA		Scenario: 2019 11 06 Scenario 2 -- WW Inverted Block				
RATE PLAN PERIOD -- REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS						
		RATE PLAN PERIOD				
		Rate Plan Period	Prior	Year 1	Year 2	Year 3
		Total	2018	2019	2020	2021
2	REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS					
Residential Customers						
WI1	Residential Inside					
	Revenues under Proposed Rates	\$ 15,003,405	\$ 2,679,839	\$ 3,372,479	\$ 4,172,699	\$ 4,778,388
	Net Revenue Requirement before Coverage	13,497,580	1,994,016	3,270,219	3,184,943	5,048,401
	Net Revenues Required to Fund Coverage	1,505,825	685,822	102,260	987,756	(270,013)
WO1	Residential Outside					
	Revenues under Proposed Rates	\$ 7,568,974	\$ 1,355,180	\$ 1,700,501	\$ 2,103,959	\$ 2,409,334
	Net Revenue Requirement before Coverage	8,298,763	1,529,650	1,815,628	2,323,902	2,629,583
	Net Revenues Required to Fund Coverage	(729,789)	(174,470)	(115,127)	(219,943)	(220,249)
Commercial Customers						
WI2	Commercial Inside					
	Revenues under Proposed Rates	\$ 7,888,438	\$ 1,404,313	\$ 1,774,452	\$ 2,195,493	\$ 2,514,180
	Net Revenue Requirement before Coverage	4,450,670	651,895	1,079,367	1,046,008	1,673,400
	Net Revenues Required to Fund Coverage	3,437,768	752,418	695,085	1,149,484	840,780
WO2	Commercial Outside					
	Revenues under Proposed Rates	\$ 2,436,770	\$ 433,474	\$ 548,227	\$ 678,306	\$ 776,763
	Net Revenue Requirement before Coverage	589,686	108,558	128,750	165,312	187,066
	Net Revenues Required to Fund Coverage	1,847,084	324,916	419,476	512,995	589,697
Total Customers						
Total Inside City						
	Revenues under Proposed Rates	\$ 22,891,843	\$ 4,084,152	\$ 5,146,931	\$ 6,368,192	\$ 7,292,569
	Net Revenue Requirement before Coverage	17,948,250	2,645,911	4,349,586	4,230,951	6,721,801
	Net Revenues Required to Fund Coverage	4,943,593	1,438,241	797,345	2,137,240	570,767
	Percent Contributed to Coverage	21.6%	35.2%	15.5%	33.6%	7.8%
Total Outside City						
	Revenues under Proposed Rates	\$ 10,005,744	\$ 1,788,654	\$ 2,248,728	\$ 2,782,265	\$ 3,186,097
	Net Revenue Requirement before Coverage	8,888,450	1,638,209	1,944,379	2,489,213	2,816,649
	Net Revenues Required to Fund Coverage	1,117,294	150,445	304,349	293,052	369,448
	Percent Contributed to Coverage	11.2%	8.4%	13.5%	10.5%	11.6%
Total Water Utility						
	Revenues under Proposed Rates	\$ 32,897,587	\$ 5,872,806	\$ 7,395,658	\$ 9,150,457	\$ 10,478,665
	Net Revenue Requirement before Coverage	26,836,699	4,284,120	6,293,965	6,720,165	9,538,450
	Net Revenues Required to Fund Coverage	6,060,888	1,588,686	1,101,694	2,430,292	940,216
	Percent Contributed to Coverage	18.4%	27.1%	14.9%	26.6%	9.0%
Debt Coverage		1.57	2.24	1.45	2.00	1.22

####

2019 11 06 Scenario 2 -- WW Inverted Block

Total Cost of Service and Net Revenue Requirement to be Raised from Rates

		RATE PLAN PERIOD			
		2018	Year 1 2019	Year 2 2020	Year 3 2021
Rate Plan Period Total					
1 CASH BASIS VS. UTILITY BASIS					
Cost of Service					
Cash Basis	\$ 27,386,795	\$ 5,959,203	\$ 7,969,047	\$ 8,513,296	\$ 10,904,451
Utility Basis	46,786,084	10,562,414	12,861,119	15,732,226	18,192,739
Percent Utility Basis Greater than Cash Basis	70.8%	77.2%	61.4%	84.8%	66.8%
Net Revenue Requirement					
Cash Basis	\$ 22,552,579	\$ 4,284,120	\$ 6,293,965	\$ 6,720,165	\$ 9,538,450
Utility Basis	41,951,868	8,887,331	11,186,036	13,939,095	16,826,737
Percent Utility Basis Greater than Cash Basis	86.0%	107.4%	77.7%	107.4%	76.4%
2 NET REVENUE REQUIREMENT PER ACCOUNT PER MONTH					
Residential Customers					
WI1 Residential Inside	\$ 182.98	\$ 46.02	\$ 61.68	\$ 50.01	\$ 71.29
WO1 Residential Outside	321.77	105.30	102.15	108.84	110.78
Percent Outside Greater than Inside	75.9%	128.8%	65.6%	117.7%	55.4%
Commercial Customers					
WI2 Commercial Inside	\$ 905.18	\$ 225.41	\$ 305.02	\$ 246.07	\$ 354.08
WO2 Commercial Outside	1,006.55	328.97	318.86	340.81	346.88
Percent Outside Greater than Inside	11.2%	45.9%	4.5%	38.5%	-2.0%
Total Customers					
Total Inside	\$ 228.16	\$ 57.24	\$ 76.90	\$ 62.27	\$ 88.99
Total Outside	336.98	110.27	106.96	114.00	116.02
Percent Outside Greater than Inside	47.7%	92.6%	39.1%	83.1%	30.4%
3 REVENUES AND REVENUE REQUIREMENT BY CUSTOMER CLASS					
WO1 Residential Outside					
Revenues under Proposed Rates	\$ 6,213,794	\$ 1,355,180	\$ 1,700,501	\$ 2,103,959	\$ 2,409,334
Net Revenue Requirement before Coverage	6,769,113	1,529,650	1,815,628	2,323,902	2,629,583
Net Revenues Required to Fund Coverage	(555,319)	(174,470)	(115,127)	(219,943)	(220,249)
WO2 Commercial Outside					
Revenues under Proposed Rates	2,003,296	433,474	548,227	678,306	776,763
Net Revenue Requirement before Coverage	481,128	108,558	128,750	165,312	187,066
Net Revenues Required to Fund Coverage	1,522,168	324,916	419,476	512,995	589,697