CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL

Model Summary

Scenario: 2018 11 14 Scenario 1 -- Status Quo

2018

1 - Phathir direit Phabhanistair Plateis

· · · · · · · · · · · · · · · · · · ·		W. H.												
Monthly Minin	num Charge3/4"	\$	22 25	\$ 23 19	5 \$	23 84 \$	24 56	\$ 25 30 \$	26 06 \$	26 84 \$	27 37 \$	27 92 \$	28 48 \$	29 05
Volume Rate I	Per 1,000 Gal													
2,0	01 10,000	\$	4 96	\$ 506	\$	5 21 \$	5 37	\$ 5 53 \$	570 \$	5 87 \$	5 98 \$	6 10 \$	6 22 \$	6 35
10,0	01 20,000		7 44	7 66	;	7 89	8 13	8 37	8 62	8 88	9 06	9 24	9 42	9 61
20,0	01 30,000		8 68	9 02	?	9 29	9 57	9 86	10 15	10 46	10 67	10 88	11 10	11 32
30,0	01 Above		12 40	13 02	!	13 41	13 81	14 23	14 65	15 09	15 40	15 70	16 02	16 34
***************************************	and the second s													
Monthly Charge	e	\$	20 60	\$ 21 50	\$	23 44 \$	25 54	\$ 27 84 \$	30 35 \$	33 08 \$	34 07 \$	35 10 \$	36 15 \$	37 23
Volume Rate/1	,000 Gal (2,001 to 14,000)		5 73	5 84		6 37	6 94	7 56	8 24	8 99	9 26	9 53	9 82	10 11
2 Kadistilli Si	dhaird Monthly but	,	,											
5,000 W	Total	\$	74 92	\$ 77.35	\$	82 01 \$	87 02	\$ 92 42 \$	98 22 \$	104 47 \$	107 16 \$	109 92 \$	112 76 \$	115 67
5,000 WW	Increase – \$			2 43	3	4 66	5 01	5 39	5 80	6 25	2 69	2 76	2 84	2 91
	Increase – %			3 29	6	6 0%	6 1%	6 2%	6 3%	6 4%	2 6%	2 6%	2 6%	2 6%
10,000 W	Total		128 37	131 85		139 90	148 56	157 88	167 91	178 73	183 35	188 10	192 98	197 98
10,000 WW	Increase \$			3 48		8 05	8 66	9 32	10 04	10 82	4 62	4 75	4 88	5 01
	Increase – %			2 79	6	6 1%	6 2%	6 3%	6 4%	6 4%	2 6%	2 6%	2 6%	2 6%
20,000 W	Total		225 69	231 81		244 26	257 58	271 83	287 10	303 47	310 95	318 62	326 49	334 56
14,000 WW	Increase \$			6 12	!	12 45	13 32	14 26	15 27	16 37	7 48	7 67	7 87	8 07
	Increase %			2 79	6	5 4%	5 5%	5 5%	5 6%	5 7%	2 5%	2 5%	2 5%	2 5%
30,000 W	Total		312 49	322 0		337 17	353 27	370 40	388 62	408 04	417 61	427 41	437 46	447 74
14,000 WW	Increase \$			9 52		15 16	16 10	17 13	18 23	19 42	9 57	9 80	10 04	10 29
	Increase %			3 09	6	4 7%	4 8%	4 8%	4 9%	5 0%	2 3%	2 3%	2 3%	2 4%

WILLDAN Economists

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	CITY	OF CE	LINA		
WATER/WASTE	WATE	R COS	T OF SI	ERVICE MODEL	

	Model Summary Scenario:	2018 11 14 Scenario 1	- Stat	tus Quo														
3	Fund Military, Provides and Beginning Fund Balance	Experiess	\$	-	\$ 1,169,973	\$	1,471,738	\$ 3,924,382 \$	4,220,043	\$	5,782,045 \$	(3,82 9 ,738	5 \$	9,628,590	\$ 11,219,359 \$	1	14,087,037
	Revenues and Expenses Water Rate Revenues WW Rate Revenues Non-Rate Revenues		\$	5,872,806 2,769,309 2,879,300	\$ 7,381,866 3,612.639 2,879,300	\$	9,125,209 4,729,761 3,087,555	\$ 10,449,782 \$ 5,731,544 2,334,034	11,846,288 6,875,726 2,334,973	\$	13,293,007 \$ 8,164,595 2,302,193		1,675,719 9,233,531 2,233,024	1	15,978,119 10,148,295 2,126,124	\$ 17,208,732 \$ 11,036,873 1,981,705	1	18,534,125 12,003,266 2,046,516
	Total Revenues Operating Expenses			7,303,713	13,873,805 8,386,530		16,942,525 9,284,294	18,515,359 10,032,283	21,056,987 11,318,410		23,759,794 12,151,728		3,142,273 2,886,690		28,252,538 14,192,829	30,227,310 14,967,342		32,583,908 15,793,934
	Net Revenues for Transfers,Ca	pital Outlays and Debt		4,217,702	5,487,274		7,658,231	8,483,076	9,738,577		11,608,067	13	3,255,584	1	14,059,709	15,259,968	1	6,789,973
	Capital Outlays			299,734	299,734		299,734	299,734	299,734		299,734		299,734		299,734	299,734		299,734
	Current Debt Service Future Debt Service		_	2,220,995	 2,231,473 2,111,492	_	2,235,266 2,111,492	 2,231,036 5,080,779	2,232,919 5,080,779	_	2,229,482 7,390,223		2,237,505 7,390,223	<u> </u>	1,919,346 9,501,716	 1,923,253 9,501,716	1	1,914,860 0,623,446
	Total Contingencies & Transf	iers		2,220,995 527,000	4,342,966 542,810		4,346,759 559,094	7.311,814 575.867	7,313,698 593,143		9,619,706 610,937	9	629,266		11,421,062 648,144	11,424,969 667,588	1	2,538,306 687,615
	Total Cost of Service			10,351,442	13,572,040		14,489,881	18,219,698	19,524,985		22,682,105	23	3,443,418		26,561,769	27,359,633	2	29,319,589
	Net Netroriums Percent of COS			1,165,973 11 3%	301,766 2 2%		2,452,648 16 9%	296,460 1 6%	1,532,662 7 8%		1,077,600 4 8%	1	11 59		1, 440,776 6 4%	2,\$87,\$7\$ 10 5%		3,204,918 11 1%
	Debt Coverage			1 90	1 26		1 76	1 16	1 33		1 21		1 38	3	1 23	1 34		1 34
	Ending Water & Sewer Comb			1,169,973	1,471,738		3,924,382	4,220,043	5,752,045		6,829,735	•	,528,590)	11,219,359	14,087,037	1	7,351,355
	One Day Operating Expenditure Days of Operating Expenditure			27,539 42	36,362 40		38,877 101	49,096 86	52,672 109		61,322 111		63,407 150		71,951 156	74,137 190		79,506 218
	Fund Balance Goal Days Over (Short) of Requirement	60		1,652,335 (482,362)	2,181,749 (710,011)		2,332,627 1,591,756	2,945,748 1,274,295	3,160,315 2,591,730		3,679,294 3,150,441		3,804,441 5,724,149		4,317,047 6,902,313	4,448,203 9,638,835		4,770,387 2,580,968

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

1019 Model Summary Scenario: 2018 11 14 Scenario 1 -- Status Quo 5 Total Aucourha Water Accounts **Total Accounts** 5,090 6,228 7,482 8,318 9.155 9.974 10,754 11,476 12,117 12,795 New Accounts 1,138 1,253 836 837 819 781 721 641 677 Avg Annual Growth Rate 22 36% 20 12% 6 71% 5 59% 5 59% 11 18% 10 06% 8 94% 7 83% Wastewater Accounts 5,329 6,401 7,116 7,832 8,533 9,200 9,817 10,945 **Total Accounts** 4,356 10,366 New Accounts 973 1,072 715 716 700 668 617 549 579 Avg Annual Growth Rate 22 35% 20 12% 11 18% 10 06% 8 94% 7 82% 671% 5 59% 5 59% 6 AMMINISTRATION Water Volume 308,850,184 377,909,858 453,961,289 504.714.730 555,499,694 652,546,384 776,345,014 Residential 605,184,143 696,319,686 735.244.392 Residential Outside 100,247,428 122,663,003 147,347,983 163.821.671 180,305,592 196,432,305 211,805,269 226.013.326 238.647.612 251,988,163 Commercial 104,120,104 127,401,620 153,040,209 170,150,296 187,271,011 204,020,718 219,987,558 234,744,488 247,866,852 261,722,764 Commercial Outside 22,390,069 27,396,544 32,909,886 36,589,253 40,270,905 43,872,775 47,306,296 50,479,638 53,301,482 56,281,068 Other5 Other6 Other7 Other8 Other9 Other10 Total System 535,607,785 655,371,026 787,259,368 875,275,950 963,347,202 1,049,509,940 1,131,645,508 1,207,557,138 1,275,060,338 1,346,337,009 Wastewater Billing Units Residential 288,193,448 352,634,224 423,599,130 470,958,042 518,346,371 564,707,790 608,902,316 649,747,940 686,069,257 724,420,958 Residential Outside 76,000 76,000 76,000 76,000 76,000 76,000 76,000 76,000 76,000 76,000 Commercial 24,239,678 29,659,731 35,628,521 39,611,835 43,597,622 47,497,037 51,214,197 54,649,684 57,704,635 60.930.360 Commercial Outside 60,300 60,300 60,300 60,300 60,300 60,300 60,300 60,300 60,300 60,300 Other5 Other6 Other7 Other8 Other9 Other10 Total System 312,569,426 382,430,254 459,363,951 510,706,177 562.080.293 612.341.127 660.252.813 704.533.924 743,910,192 785,487,618

WILLDAN Economists

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ļ.,			2018	والمراجع المراجع المرا	2019		2020		2021	-	2022		2023		2024	 2025	è	1111		201
	Revenue Summa Scenario:	-	4 Scenario 1	Sta	ntus Quo															
	WATER TO THE TOTAL	Cold (10 m)		Ç.																
W1	Residential		\$ 2,679,83	9 \$	3,372,479	\$	4,172,699	\$	4,778,388	\$	5,416,971	\$	6,078,515	\$	6,706,728	\$ 7,299,753	\$	7,861,970	\$	8,467,488
W2	Residential Outside		1,355,18	0	1,686,714		2,078,714		2,380,450		2,698,573		3,028,134		3,349,973	3,650,925		3,932,114		4,234,960
W3	Commercial		1,404,31		1,774,452		2,195,493		2,514,180		2,850,175		3,198,250		3,528,788	3,840,812		4,136,626		4,455,224
W4	Commercial Outside		433,47		548,222	_	678,304		776,763		880,569	_	988,108	_	1,090,229	 1,186,630	_	1,278,022	_	1,376,454
	Total Rate Revenue		5,872,80		7,381,866		9,125,209		10,449,782		11,846,288		13,293,007		14,675,719	15,978,119		17,208,732		18,534,125
	Non-Rate Revenue		1,675,08		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
	Total Revenue		7,547,88	9	9,056,949		10,918,341		11,815,783		13,212,822		14,640,959		15,984,463	17,226,268		18,375,018		19,737,149
			(144/114/114/114/114/114/114/114/114/114	Z+																
W1	Residential		•		692,640		800,220		605,689		638,583		661,543		628,213	593,025		562,217		605,518
W2	Residential Outside				331,534		392,000		301,736		318,123		329,561		321,839	300,951		281,189		302,846
W3	Commercial				370,139		421,041		318,687		335,994		348,075		330,539	312,024		295,814		318,597
W4	Commercial Outside			_	114,748		130,082	_	98,459		103,806	_	107,539		102,121	 96,401	_	91,393	_	98,432
	Total Rate Revenue				1,509,060		1,743,343		1,324,572		1,396,506		1,446,719		1,382,712	1,302,401		1,230,613		1,325,393
	Non-Rate Revenue			_			118,048		(427,130)		532	_	(18,581)		(39,208)	 (60,595)	_	(81,863)		36,738
	Total Revenue				1,509,060		1,861,392		897,442		1,397,039		1,428,138		1,343,504	1,241,805		1,148,750		1,362,131

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL 2021 2022 2022

Revenue Summary

Scenario: 2018 11 14 Scenario 1 -- Status Quo

WW1 WW2 WW3 WW4	Residential Residential Outside Commercial Commercial Outside Total Rate Revenue	er (provident on the commence of the commence	\$ 3,308,742 1,121 301,788 988 3,612,639	\$ 4,332,315 1,222 395,147 1,077 4,729,761	\$ 5,250,174 \$ 1,332 478,864 1,173 5,731,544	6 6,298,513 1,452 574,482 1,279 6,875,726	7,479,426 1,583 682,192 1,394 8,164,595	\$ 8,458,881 1,660 771,528 1,462 9,233,531	\$ 9,297,098 \$ 1,710 847,981 1,506 10,148,295	5 10,111,316 \$ 1,761 922,245 1,551 11,036,873	10,996,841 1,814 1,003,013 1,598 12,003,266
	Non-Rate Revenue	1,204,217	1,204,217	1,294,424	968,032	968,439	954,240	924,279	877,975	815,419	843,493
	Total Revenue	3,973,526	4,816,856	6,024,185	6,699,576	7,844,165	9,118,835	10,157,810	11,026,270	11,852,293	12,846,759
WW1	Residential	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	773,208	1,023,573	917,859	1,048,339	1,180,913	979.455	838.217	814,218	885,525
WW2	Residential Outside		143	1,023,373	110	1,048,339	1,160,513	77	50,217	51	53
WW3 WW4	Commercial Commercial Outside		69,870 108	93,359 89	83,717 	95,618 106	107,710 115	89,335 68	76,453 44	74,264 45	80,768 47
	Total Rate Revenue Non-Rate Revenue Total Revenue		843,330 - 843,330	1,117,122 90,207 1,207,329	1,001,783 (326,392) 675,391	1,144,183 407 1,144,589	1,288,868 (14,199) 1,274,670	1,068,936 (29,961) 1,038,975	914,764 (46,304) 868,460	888,579 (62,556) 826,023	966,393 28,073
	I Otal I tereline		043,330	1,207,329	0/5,391	1,144,569	1,2/4,0/0	1,036,975	008,450	626,023	994,466

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL 2019 2021 2023 2024 Current 2018

Revenue and Expense Summary
Scen: 2018 11 14 Scenario 1 -- Status Quo

1	TOTAL.	Davisione	and Fynanasa	- CASH BASIS

'	10 test remaine and expenses - Gron babis												
	Beginning Fund Balance	\$ -	\$ 1,169,973	\$	1,471,738 \$	3,924,382	\$	4,220,043	5,752,045	6,829,735	\$ 9,528,590 \$	11,219,359 \$	14,087,037
	Rate Revenues												
	Water Rate Revenue												
W1	Residential	2,679,839	3,372,479		4,172,699	4,778,388		5,416,971	6,078,515	6,706,728	7,299,753	7,861,970	8,467,488
W2	Residential Outside	1,355,180	1,686,714		2,078,714	2,380,450		2,698,573	3,028,134	3,349,973	3,650,925	3,932,114	4,234,960
W3	Commercial	1,404,313	1,774,452		2,195,493	2,514,180		2,850,175	3,198,250	3,528,788	3,840,812	4,136,626	4,455,224
W4	Commercial Outside	433,474	 548,222		678,304	776,763		880,569	988,108	1,090,229	1,186,630	1,278,022	1,376,454
	Total	5,872,806	7,381,866		9,125,209	10,449,782		11,846,288	13,293,007	14,675,719	15,978,119	17,208,732	18,534,125
	Wastewater Rate Revenue												
WW1	Residential	2,535,534	3,308,742		4,332,315	5,250,174		6,298,513	7,479,426	8,458,881	9,297,098	10,111,316	10,996,841
WW2	Residential Outside	978	1,121		1,222	1,332		1,452	1,583	1,660	1,710	1,761	1,814
WW3	Commercial	231,918	301,788		395,147	478,864		574,482	682,192	771,528	847,981	922,245	1,003,013
WW4	Commercial Outside	880	 988		1,077	1,173		1,279	1,394	1,462	1,506	1,551	1,598
	Total	2,769,309	3,612,639		4,729,761	5,731,544		6,875,726	8,164,595	9,233,531	10,148,295	11,036,873	12,003,266
	Non-Rate Revenues	2,879,300	 2,879,300		3,087,555	2,334,034		2,334,973	2,302,193	2,233,024	2,126,124	1,981,705	2,046,516
	Total Revenues	11,521,415	13,873,805	1	6,942,525	18,515,359	;	21,056,987	23,759,794	26,142,273	28,252,538	30,227,310	32,583,908
	Cost of Service												
	Cost Center Code												
24	Utility Billing	292,258	303,528		362,695	376,822		442,318	459,753	478,010	497,135	517,178	538,192
21	Water Operations	1,842,858	1,909,728		2,037,333	2,171,918		2,251,998	2,335,529	2,422,691	2,513,673	2,608,681	2,707,929
22	Sewer Operations	1,048,360	1,101,408		1,154,983	1,261,771		1,378,894	1,558,028	1,624,966	1,698,729	1,770,428	1,845,887
UTRWD-W	/ Upper Trinity Regional Water District- Water	2,111,200	2,841,778		3,246,517	3,548,227		4,370,998	4,716,766	5,068,882	5,981,962	6,366,659	6,777,020
UTRWD-S	Upper Trinity Regional Water District- Sewer	2,009,037	 2,230,089		2,482,766	2,673,545		2,874,202	3,081,651	3,292,141	3,501,329	3,704,396	3,924,906
	Total	7,303,713	8,386,530		9,284,294	10,032,283	•	11,318,410	12,151,728	12,886,690	14,192,829	14,967,342	15,793,934

			. [WATE		TY OF CELINA TER COST OF	SERVICE MOD	EL .			, , , , , , , , , , , , , , , , , , ,
markacia da	makhin makamatana sataur-arcinggena sangkarang sagamagan da karingan Pangsaha. Makamatan karing makamatan satau karing Pakamatan Sagamagan da karingan Pangsaha.		110	2080	3081			- # <u>#</u>		The state of the s	and the same
	e and Expense Summary										
Scen:	2018 11 14 Scenario 1 Status Quo										
Budget Co	<u>ode</u>										
Personnel	= - = -	1,351,926	1,401,088	1,557,729	1,730,782	1,903,405	2,093,855	2,173,138	2,256,116	2,343,007	2,434,
2 Contractua		226,200	232,986	239,976	247,175	254,590	262,228	270,095	278,197	286,543	295,
Materials 8		729 400	753,282	778,040	803,714	830,345	857,977	886,655	916,428	947,349	979,
Operations	:	380,500	399,038	415,460	431,584	452,463	470,089	488,381	511,839	531,723	552,
Utilities		319,849	335,059	351,007	367,728	385,260	403,643	422,918	443,130	464,325	486,
Administra		130,275	136,395	142,850	149,660	156,849	164,440	172,459	180,933	189,890	199,
	ity Regional Water District- Water	2,111,200	2,841,778	3,246,517	3,548,227	4,370,998	4,716,766	5,068,882	5,981,962	6,366,659	6,777,
	ity Regional Water District- Sewer	2,054,363	2,286,905	2,552,716	2,753,412	2,964,499	3,182,731	3,404,162	3,624,223	3,837,846	4,069
Total		7,303,713	8,386,530	9,284,294	10,032,283	11,318,410	12,151,728	12,886,690	14,192,829	14,967,342	15,793,
Total Ope	rating Expenses	7,303,713	8,386,530	9,284,294	10,032,283	11,318,410	12,151,728	12,886,690	14,192,829	14,967,342	15,793,
Net Reven	ues for Transfers,Capital Outlays and Debt Service	4,217,702	5,487,274	7,658,231	8,483,076	9,738,577	11,608,067	13,255,584	14,059,709	15,259,968	16,789,
Capital Oc	itlays	299,734	299,734	299,734	299,734	299,734	299,734	299,734	299,734	299,734	299
Debt Serv											
Debt Servi	ce Current	2,220,995	2,231,473	2,235,266	2,231,036	2,232,919	2,229,482	2,237,505	1,919,346	1,923,253	1,914,
Debt Servi	ce Future		2,111,492	2,111,492	5,080,779	5,080,779	7,390,223	7,390,223	9,501,716	9,501,716	10,623
Total Debt	Service	2,220,995	4,342,966	4,346,759	7,311,814	7,313,698	9,619,706	9,627,729	11,421,062	11,424,969	12,538,
Net Reven	ues for Contingencies & Transfers	1,696,973	844,575	3,011,739	871,527	2,125,145	1,688,627	3,328,121	2,338,913	3,535,266	3,951
Total Con	tingencies & Transfers	527,000	542,810	559,094	575,867	593,143	610,937	629,266	648,144	667,588	687
Total Cost	of Service	10,351,442	13,572,040	14,489,881	18,219,698	19,524,985	22,682,105	23,443,418	26,561,769	27,359,633	29,319,
- 3 Vi		C. Philippin	61	and Francis Con	1116 000 20		34.	• 4		4	14 M.C.
Percent of		10 2%	2 2%	14 5%	1 6%	7 3%	4 5%	10 3%	6 0%	9 5%	10
Ending Fu	nd Balance	1,169,973	1,471,738	3,924,382	4,220,043	5,752,045	6,829,735	9,528,590	11,219,359	14,087,037	17,351,
Revenue A	Adequacy Tests										
	ating + Debt Service + Transfers	10,051,708	13,272,306	14,190,147	17,919,964	19,225,251	22,382,371	23,143,684	26,262,035	27,059,899	29,019
Expenses	Per ∪ay	27,539	36,362	38,877	49,096	52,672	61,322	63,407	71,951	74,137	79
Days of O	perating Expenses	42	40	101	86	109	111	150	156	190	
Debt Cove	r age Debt, Cap Outlays, G/F Transfers)	1.90	1 26	1 76	1 16	1.33	1 21	1.38	1.23	1.34	
(avaludas l											

		4			WATE		TY OF CELINA ER COST OF S	ERVICE MODE	L.			
	Current	2018	2011)	2020	2021	1022	2021	2024			1
	Revenue and Expense Summary Scen: 2018 11 14 Scenario 1 Status Quo	ı										
2		3										
W1 W2 W3 W4	Water Revenues Water Rate Revenue Residential Residential Outside Commercial Commercial Outside	1,355 1,404	,180 1,686 ,313 1,774 ,474 548	2,479 \$ 6,714 4,452 <u>8,222</u> 1,866	4,172,699 \$ 2,078,714 2,195,493 678,304 9,125,209	6 4,778,388 \$ 2,380,450 2,514,180 776,763 10,449,782	5,416,971 \$ 2,698,573 2,850,175 880,569 11,846,288	6,078,515 \$ 3,028,134 3,198,250 988,108 13,293,007	6,706,728 \$ 3,349,973 3,528,788 1,090,229 14,675,719	7,299,753 \$ 3,650,925 3,840,812 1,186,630 15,978,119	7,861,970 \$ 3,932,114 4,136,626 1,278,022 17,208,732	8,467,488 4,234,960 4,455,224 1,376,454 18,534,125
	Non-Rate Revenues	1,675		5,083	1,793,131	1,366,001	1,366,534	1,347,952	1,308,744	1,248,149	1,166,286	1,203,024
24 21 22	Total Revenues Water Cost of Service Cost Center Code Utility Billing Water Operations Sewer Operations	7,547 185 1,842	,273 19	2,418 9,728	229,926 2,037,333	238,882 2,171,918	280,402 2,251,998	291,455 2,335,529	303,029 2,422,691	315,153 2,513,673	327,859 2,608,681	341,181 2 707,929
	Upper Trinity Regional Water District- Water Upper Trinity Regional Water District- Sewer Total	4,139	<u> </u>	1,778 - 3,924	3,246,517 - - 5,513,776	3,548,227 - 5,959,027	4,370,998 	4,716,766 - - 7,343,750	5,068,882 - 7,794,602	5,981,962 	6,366,659 - 9,303,199	6,777,020 - 9,826,129

	Ĺ	WATE		TY OF CELINA TER COST OF S	SERVICE MODI	EL	was and a sure and a sure and a sure a s			
The state of the s	<u> </u>	2015	2080				2023		an agus agus agus agus agus agus agus agus	A Comment
Revenue and Expense Summary Scen: 2018 11 14 Scenario 1 Status Quo										
Budget Code										
1 Personnel Svcs	860,891	891,875	1,012,170	1,109,018	1,181,962	1,225,829	1,271,684	1,319,641	1,369,821	1,422,354
2 Contractual	26,149	26,934	27,742	28,574	29,431	30,314	31,224	32,160	33,125	34,119
3 Materials & Supplies	658,400	679,152	700,607	722,791	745,735	769,467	794,020	819,428	845,725	872,947
4 Operations	164,509	170,794	177,376	184,272	191,501	199,083	207,039	215,392	224,167	233,391
5 Utilities	237,864	249,273	261,237	273,785	286,945	300,748	315,223	330,406	346,331	363,034
6 Administration	80,318	84,118	88,128	92,359	96,826	101,545	106,530	111,799	117,371	123,264
UTRWD-W Upper Trinity Regional Water District- Water	2,111,200	2,841,778	3,246,517	3,548,227	4,370,998	4,716,766	5,068,882	5,981,962	6 366,659	6,777,020
UTRWD-S Upper Trinity Regional Water District- Sewer	<u> </u>	<u> </u>				 .	<u> </u>			
Total	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
Total Operating Expenses	4,139,331	4,943,924	5,513,776	5,959,027	6,903,399	7,343,750	7,794,602	8,810,788	9,303,199	9,826,129
Net Revenues for Transfers,Capital Outlays and Debt Service	3,408,557	4,113,025	5,404,564	5,856,756	6,309,423	7,297,209	8,189,862	8,415.480	9,071,819	9,911,020
Capital Outlays	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823	181,823
Debt Service										
Debt Service Current	1,313,274	1,319,470	1,321,713	1,319,211	1,320,325	1,318,293	1,323,037	1,134,909	1,137,219	1,132,256
Debt Service Future		1,187,714	1,187,714	3,167,239	3,167,239	4,025,032	4,025,032	4,420,937	4,420,937	4,552,906
Total Debt Service	1,313,274	2,507,185	2,509,427	4,486,450	4,487,564	5,343,325	5,348,069	5,555,847	5,558,157	5,685,162
Net Revenues for Contingencies & Transfers	1,913,460	1,424,017	2,713,314	1,188,483	1,640,036	1,772,061	2,659,969	2,677,810	3,331,839	4,044,035
Total Contingencies & Transfers	359,415	370,198	381,304	392,743	404,525	416,661	429,160	442,035	455,296	468,955
Total Cost of Service	5,993,844	8,003,129	8,586,330	11,020,043	11,977,310	13,285,559	13,753,654	14,990,493	15,498,475	16,162,070
		The state of the s	Mary 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -						The state of the s	esta
Percent of COS	20 6%	11 6%	21 4%	6 7%	9 4%	9 3%	14 0%	13 0%	15 7%	18 1%
Debt Coverage	2.60	1.64	2 15	1 31	1 41	1 37	1.53	1.51	1 63	1 74

				WATER		Y OF CELINA ER COST OF SE	RVICE MODE	L			
	Current	2018	2019	2920	2021	.2022	2023	2024		A Charles	
	Revenue and Expense Summary Scen: 2018 11 14 Scenario 1 Status Quo										
3	tani, mang mananan mangan pala arang mangan kanyan dalah mangatan mangan dalah m	l									
	Wastewater Revenues Wastewater Rate Revenue										
WW1	Residential	\$ 2,535,534 \$	3,308,742 \$	4.332.315 \$	5,250,174 \$	6,298.513 \$	7,479,426 \$	8,458,881	\$ 9,297,098 \$	10,111,316 \$	10,996,841
WW2	Residential Outside	978	1,121	1,222	1,332	1,452	1,583	1,660	1,710	1,761	1,814
WW3	Commercial	231,918	301,788	395,147	478,864	574,482	682,192	771,528	847,981	922,245	1,003,013
WW4	Commercial Outside	880	988	1,077	1,173	1,279	1,394	1,462	1,506	1,551	1,598
		2,769,309	3,612,639	4,729,761	5,731,544	6.875,726	8,164,595	9,233,531	10,148,295	11,036,873	12,003,266
	Non-Rate Revenues	1,204,217	1,204,217	1,294,424	968,032	968,439	954,240	924,279	877,975	815,419	843,493
	Total Revenues	3,973,526	4,816,856	6,024,185	6,699,576	7,844,165	9,118,835	10,157,810	11,026,270	11,852,293	12,846,759
	Wastewater Cost of Service										
	Cost Center Code										
24	Utility Billing	106,985	111,110	132,769	137,940	161,916	168,298	174,981	181,982	189,319	197,012
21	Water Operations	-	-	-	-	-		-	4 000 700	4 770 400	4 045 007
22	Sewer Operations	1,048,360	1,101,408	1,154,983	1,261,771	1,378,894	1,558,028	1,624,966	1,698,729	1,770,428	1,845,887
	Upper Trinity Regional Water District- Water Upper Trinity Regional Water District- Sewer	2,009,037	2,230,089	2,482,766	2,673,545	2,874,202	3,081,651	3.292.141	3.501.329	3.704.396	3,924,906
OIKWD-9	Total	3.164.382	3,442,607	3,770,518	4.073.256	4.415.011	4.807.977	5,092,088	5.382.040	5,664,143	5,967,805

	, ,	·		WATE		TY OF CELINA TER COST OF	SERVICE MODI	EL]	3	,	
2. 10. Ch. 35.	Guil a	2015	Ž110	2920	2021	- 68		2024			Aller Africa
	Revenue and Expense Summary Scen: 2018 11 14 Scenario 1 Status Quo										
1	Budget Code Personnel Svcs	491,035	509,213	545,559	621,764	721,443	868,027	901,454	936,476	973,186	1,011,687
2	Contractual	200,051	206,052	212,234	218,601	225,159	231,914	238,871	246,037	253,418	261,021
3	Materials & Supplies	71,000	74,130	77,434	80,923	84,611	88,510	92,634	97,000	101,624	106,524
4	Operations	215,991	228,243	238,083	247,312	260,963	271,006	281,343	296,447	307,556	319,140
5	Utilities	81,985	85,787	89,770	93,942	98,314	102,895	107,695	112,724	117,994	123,517
6	Administration	49,957	52,276	54,722	57,301	60,023	62,896	65,929	69,133	72,519	76,099
	V Upper Trinity Regional Water District- Water										
UTRWD-S	S Upper Trinity Regional Water District- Sewer	2,054,363	2,286,905	2,552,716	2,753,412	2,964,499	3,182,731	3,404,162	3,624,223	3,837,846	4,069,818
	Total	3,164,382	3,442,607	3,770,518	4,073,256	4,415,011	4,807,977	5,092,088	5,382.040	5,664,143	5,967,805
	Total Operating Expenses	3,164,382	3,442,607	3,770,518	4,073,256	4,415,011	4,807,977	5,092,088	5,382,040	5,664,143	5,967,805
	Net Revenues for Transfers,Capital Outlays and Debt Service	809,145	1,374,249	2,253,667	2,626,320	3,429,154	4,310,858	5,065,722	5,644.230	6,188,149	6,878,954
	Capital Outlays	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911
	Debt Service	007.700	040.000	040.550	044.004	040 504	044 400	044.400	704 407	786.033	782.603
	Debt Service Current Debt Service Future	907,720	912,003 923,778	913,553 923,778	911,824 1,913,540	912,594 1,913,540	911,189 3,365,191	914,468 3,365,191	784,437 5,080,779	5,080,779	6,070,541
	Total Debt Service	907.720	1,835,781	1,837,331	2.825.364	2,826,134	4,276,380	4,279,659	5,865,215	5,866,812	6,853,144
	Net Revenues for Contingencies & Transfers	(216,487)	(579,443)	298,425	(316,956)	485,109	(83,434)	668,151	(338,897)	203,426	(92,101)
	Total Contingencies & Transfers	167,585	172,612	177,791	183,124	188,618	194,277	200,105	206,108	212 291	218,660
	Total Cost of Service	4,357,598	5,568,911	5,903,551	7,199,656	7,547,675	9,396,546	9,689,764	11,571,275	11,861,158	13,157,520
	Percent of COS Debt Coverage (excludes Debt, Cap Outlays, G/F Transfers)	4,357,598 -9 7% 0.89	5,568,911 -15 6% 0.75			7,547,675 3 8% 1.21	9,396,546 -3 0% 1.01	9,659,764 4 6% 1.18	11,571,275 -4 9% 0 96		13,157,

2018 11 14 Celina Rate Model Scen 1 Water Summary Date 10/26/2018

CITY OF CELINA
WATER/WASTEWATER COST OF SERVICE MODEL

Water Summary

Scen: 2018 11 14 Scenario 1 -- Status Quo

1	***			7 7000	84 W.Y.	§													
	Monthly I Base Cha	Minimum Charge irge	3/4" 1" 1 1/2" 2"	\$	22 25 38 93 77 87 124 59		23 15 38 93 77 87 124 59	\$ 23 84 40 10 80 21 128 33	\$ 24 56 5 41 30 82 61 132 18	\$	25 30 42 54 85 09 136 14	s	26 06 43 82 87 64 140 23	\$ 26 84 \$ 45 13 90 27 144 43	4	27 37 16 03 92 08 17 32	\$ 27 92 46 95 93 92 150 27	\$ 28 48 47 89 95 80 153 27	\$ 29 05 48 85 97 71 156 34
		2,001 10,001 20,001 30,001	10,000 20,000 30,000 Above	\$	4 96 7 44 8 68 12 40		5 06 7 66 9 02 13 02	\$ 5 21 7 89 9 29 13 41	\$ 5 37 8 13 9 57 13 81	\$	5 53 8 37 9 86 14 23	\$	5 70 8 62 10 15 14 65	\$ 5 87 \$ 8 88 10 46 15 09	1	5 98 9 06 10 67 15 40	\$ 6 10 9 24 10 88 15 70	\$ 6 22 9 42 11 10 16 02	\$ 6 35 9 61 11 32 16 34
	Monthly I	Minimum Charge	3/4" 1" 1 1/2" 2" 3" 4"	\$	27 81 48 67 97 34 155 74 233 60 389 34	\$	27 81 48 67 97 34 155 74 233 60 389 34	\$ 28 64 50 13 100 26 160 41 240 61 401 02	\$ 29 50 51 63 103 27 165 22 247 83 413 05	\$	30 39 53 18 106 37 170 18 255 26 425 44	\$	31 30 54 78 109 56 175 29 262 92 438 21	\$ 32 24 \$ 56 42 112 84 180 55 270 81 451 35	5 11 18 27	82 88 67 55 15 10 84 16 76 22 60 38	\$ 33 54 58 70 117 40 187 84 281 75 469 59	\$ 34 21 59 88 119 75 191 60 287 38 478 98	\$ 34 90 61 07 122 15 195 43 293 13 488 56
	<u>Volume F</u>	Rate/1,000 Gal 2,001 10,001 20,001 30,001	10,000 20,000 30,000 Above	\$	4 96 7 44 8 68 12 40	\$	5 06 7 66 9 02 13 02	\$ 5 21 7 89 9 29 13 41	\$ 5 37 3 8 13 9 57 13 81	\$	5 53 8 37 9 86 14 23	\$	5 70 8 62 10 15 14 65	\$ 5 87 \$ 8 88 10 46 15 09	1	5 98 9 06 10 67 15 40	\$ 6 10 9 24 10 88 15 70	\$ 6 22 9 42 11 10 16 02	\$ 6 35 9 61 11 32 16 34
2.1			112.12.16° ()	99 %(7	554 77														
	Gallons 5,000	Total Dollar Inc Percent Inc		\$	37 13	\$	38 33 1 20 3 2%	\$ 39 48 1 15 3 0%	\$ 40 66 1 18 3 0%	\$	41 88 1 22 3 0%	\$	43 14 1 26 3 0%	\$ 44 43 \$ 1 29 3 0%		15 32 0 89 2 0%	\$ 46 23 0 91 2 0%	\$ 47 15 0 92 2 0%	48 10 0 94 2 0%
	10,000	Total Dollar Inc Percent Inc			61 93		63 63 1 70 2 7%	65 54 1 91 3 0%	67 51 1 97 3 0%		69 53 2 03 3 0%		71 62 2 09 3 0%	73 76 2 15 3 0%		75 24 1 48 2 0%	76 74 1 50 2 0%	78 28 1 53 2 0%	79 85 1 57 2 0%
	20,000	Total Dollar Inc Percent Inc			136 33		140 23 3 90 2 9%	144 44 4 21 3 0%	148 77 4 33 3 0%		153 23 4 46 3 0%		157 83 4 60 3 0%	162 57 4 73 3 0%		3 25 2 0%	169 13 3 32 2 0%	172 52 3 38 2 0%	175 97 3 4 5 2 0%
Intellectual	30,000 Property	Total OPECONOMISTS. Express Written p	com, LLC	/ Willo	223 13 Ian Grou	up Inc -	230 43 · Not ^{7 30} 3 3%	237 34 6 91 3 0%	244 46 7 12 3 0%		251 80 7 33 3 0%		259 35 7 55 3 0%	267 13 7 78 3 0%		72 47 5 34 2 0%	277 92 5 45 2 0%	283 48 5 56 2 0%	289 15 5 67 2 0%
to be used	without e	sybress written b	Jeiiiissiu	1						4 0							_		nucto . /

Date 10/26/2018 2018 11 14 Celina Rate Model Scen 1 Water Summary

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL

Water Summary

Scen: 2018 11 14 Scenario 1 -- Status Quo

	7.84732/77330A.7												
22	4.7.7	7,777											
	30,000	Total	298 22	304 62	313 76	323 17	332 87	342 85	353 14	360 20	367 40	374 75	382 25
		Dollar Inc		6 40	9 14	9 41	9 70	9 99	10 29	7 06	7 20	7 35	7 50 2 0%
		Percent Inc		2 1%	3 0%	3 0%	3 0%	3 0%	3 0%	2 0%	2 0%	2 0%	2 0%
	60,000	Total	670 22	695 22	716 08	737 56	759 69	782 48	805 95	822 07	838 51	855 28	872 39
		Dollar Inc		25 00	20 86	21 48	22 13	22 79	23 47	16 12	16 44	16 77	17 11
		Percent Inc		3 7%	3 0%	3 0%	3 0%	3 0%	3 0%	2 0%	2 0%	2 0%	2 0%
3													
	Total Ac	counts		5,090	6,228	7,482	8,318	9,155	9,974	10,754	11,476	12,117	12,795
	New Acc			-,	1,138	1,253	836	837	819	781	721	641	677
	Avg Ann	ual Growth Rate			22 4%	20 1%	11 2%	10 1%	8 9%	7 8%	6 7%	5 6%	5 6%
4													
W 1	Resident	oal		308,850,184	377,909,858	453,961,289	504,714,730	555,499,694	605,184,143	652,546,384	696,319,686	735,244,392	776,345,014
W 2	Resident	ial Outside		100,247,428	122,663,003	147,347,983	163,821,671	180,305,592	196,432,305	211,805,269	226,013,326	238,647,612	251,988,163
W 3	Commen	cial		104,120,104	127,401,620	153,040,209	170,150,296	187,271,011	204,020,718	219,987,558	234,744,488	247,866,852	261,722,764
W 4	Commer	cial Outside	_	22,390,069	27,396,544	32,909,886	36,589,253	40,270,905	43,872,775	47,306,296	50,479,638	53,301,482	56,281,068
	Total Sy	stem		535,607,785	655,371,026	787,259,368	875,275,950	963,347,202	1,049,509,940	1,131,645,508	1,207,557,138	1,275,060,338	1,346,337,009
					22 4%	20 1%	11 2%	10 1%	8 9%	7 8%	6 7%	5 6%	5 6%

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Date 10/26/2018 2018 11.14 Celina Rate Model Scen 1 Water Summary

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL

Water Summary

UTRWD-S Upper Trinity Regional Water District- Sewer

Total

Scen: 2018 11 14 Scenario 1 -- Status Quo

Water Revenues Water Rate Revenue W 1 Residential 2,679,839 \$ 3,372,479 \$ 4,172,699 \$ 4.778,388 \$ 5,416,971 \$ 6,078,515 \$ 6,706,728 \$ 7,299,753 \$ 7,861,970 \$ 8,467,488 W 2 Residential Outside 1,355,180 1,686,714 2,698,573 3,932,114 2,078,714 2,380,450 3,028,134 3,349,973 3,650,925 4,234,960 W 3 Commercial 1,404,313 1,774,452 2,195,493 2,514,180 2,850,175 3,198,250 3,528,788 3,840,812 4,136,626 4,455,224 Commercial Outside 433,474 548,222 678,304 1,278,022 1,376,454 W 4 776,763 880,569 988,108 1.090,229 1,186,630 5,872,806 7,381,866 9,125,209 10,449,782 11,846,288 13,293,007 14,675,719 15,978,119 17,208,732 18,534,125 1,675,083 1,675,083 1,366,001 Non-Rate Revenues 1,793,131 1,366,534 1,347,952 1,308,744 1.248,149 1,166,286 1,203,024 Total Revenues 7,547,889 9,056,949 10,918,341 11,815,783 13,212,822 14,640,959 15,984,463 17,226,268 18,375,018 19,737,149 Water Cost of Service Cost Center Code Utility Billing 185,273 192,418 229,926 238,882 280,402 291,455 303,029 315,153 327,859 341,181 21 Water Operations 1,842,858 1,909,728 2,037,333 2,171,918 2,251,998 2,335,529 2,422,691 2,513,673 2,608,681 2,707,929 22 Sewer Operations UTRWD-W Upper Trinity Regional Water District- Water 2,111,200 2,841,778 3,246,517 3,548,227 4,370,998 4,716,766 5.068,882 5,981,962 6.366,659 6.777.020

5,959,027

7,343,750

7,794,602

8,810,788

9,303,199

9,826,129

6,903,399

5,513,776

4,139,331

4,943,924

Date 10/26/2018 2018 11 14 Celina Rate Model Scen 1 Water Summary

CITY OF CELINA WATERWASTEWATER COST OF SERVICE MODEL

Water Summary

Scen: 2018 11 14 Scenario 1 -- Status Quo

	Budget Code														
1	Personnel Svcs	\$ 860,891	891,875	\$	1,012,170	\$ 1,109,018	\$	1,181,962	\$ 1,225,829 \$	1,271,684	\$	1,319,641 \$	1,369,821	\$	1,422,354
2	Contractual	26,149	26,934		27,742	28,574		29,431	30,314	31,224		32,160	33,125		34,119
3	Materials & Supplies	658,400	679,152		700,607	722,791		745,735	769,467	794,020		819,428	845,725		872,947
4	Operations	164,509	170,794		177,376	184,272		191,501	199,083	207,039		215,392	224,167		233,391
5	Utilities	237,864	249,273		261,237	273,785		286,945	300,748	315,223		330,406	346,331		363,034
6	Administration	80,318	84,118		88,128	92,359		96,826	101,545	106,530		111,799	117,371		123,264
UTRWD-V	V Upper Trinity Regional Water District- Water	2,111,200	2,841,778		3,246,517	3,548,227		4,370,998	4,716,766	5,068,882		5,981,962	6,366,659		6,777,020
UTRWD-9	S Upper Trinity Regional Water District- Sewer	 •	 -			 		-	<u> </u>						
	Total	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
	Total Operating Expenses	4,139,331	4,943,924		5,513,776	5,959,027		6,903,399	7,343,750	7,794,602		8,810,788	9,303,199		9,826,129
	Net Revenues for Transfers, Capital Outlays and Debt 5	3,408,557	4,113,025		5,404,564	5,856,756		6,309,423	7,297,209	8,189,862		8,415,480	9.071,819		9,911,020
	Capital Outlays	181,823	181,823		181,823	181,823		181,823	181,823	181,823		181,823	181,823		181,823
	Debt Service														
	Debt Service Current	1,313,274	1,319,470		1,321,713	1,319,211		1,320,325	1,318,293	1,323,037		1,134,909	1,137,219		1,132,256
	Debt Service Future	 	 1,187,714		1,187,714	 3,167,239		3,167,239	 4,025,032	4,025,032		4,420,937	4,420,937		4,552,906
	Total Debt Service	1,313,274	2,507,185		2,509,427	4,486,450		4,487,564	5,343,325	5,348,069		5,555,847	5,558,157		5,685,162
	Net Revenues for Contingencies & Transfers	1,913,460	1,424,017		2,713,314	1,188,483		1,640,036	1,772,061	2,659,969		2,677,810	3,331,839		4,044,035
	Total Contingencies & Transfers	359,415	370,198		381,304	392,743		404,525	416,661	429,160		442,035	455,296		468,955
	Total Cost of Service	5,993,844	8,003,129		8,586,330	11,020,043		11,977,310	13,285,559	13,753,654		14,990,493	15,498,475		16,162,070
97.70m	NAMES OF THE PROPERTY OF THE P	.,	. A 1 A-6-2	ed a			1844	(4)244(4)			Hickory	Same and the second second second		% 6	· ~ + y · y · campay + + + y ·
	Percent of COS	20 6%	11 6%		21 4%	6 7%		9 4%	9 3%	14 0%		13 0%	15 7%		18 1%
	Debt Coverage (excludes Capital Outlays, G/F Transfers)	2 60	1.6 4		2.15	1.31		1.41	1.37	1.53		1.51	1.63		1 74

Date 10/26/2018 2018 11 14 Celina Rate Model Scen 1 WW Summary

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL

Wastewater Summary
Scen: 2018 11 14 Scenario 1 -- Status Quo Scen:

		**********	Y										
·	ana sa manatana diska an an sa sa	YMORION,	(A) (1) (A) (A)										
												00.45	
Monthly Charge	3/4		20 60 \$	21 50 \$	23 44 \$	25 54 \$	27 84 \$	30 35 \$	33 08 \$	34 07 \$	35 10 \$	36 15 \$	
		1"	38 63	38 63	42 11	45 90	50 03	54 53	59 44	61 22	63 06	64 95	
	1 1/2		72 10	72 10	78 59	85 66	93 37	101 78	110 93	114 26	117 69	121 22	
	2	2"	123 60	123 60	134 72	146 85	160 07	174 47	190 17	195 88	201 76	207 81	
Volume Rate/1,00	00 Gal (2,001 to 14,000)		5 73	5 84	6 37	6 94	7 56	8 24	8 99	9 26	9 53	9 82	
Monthly Charge	3/4	4"	25 75	25 75	28 07	30 59	33 35	36 35	39 62	40 81	42 03	43 29	
Monthly Charge		4 1"	48 29	48 29	52 64	57 37	62 54	68 17	74 30	76 53	78 83	81 19	
	1 1/2		90 13	90 13	98 24	107 08	116 72	127 23	138 68	142 84	147 12	151 54	
		2 2"	154 50	154 50	168 41	183 56	200 08	218 09	237 72	244 85	252 19	259 76	
		2 4"	386 25	386 25	421 01	458 90	500 20	545 22	594 29	612 12	630 49	649 40	
Volume Rate/1,00	00 Gal		5 73	5 84	6 37	6 94	7 56	8 24	8 99	9 26	9 53	9 82	
nte planer proportion of the section	reenanarieli, sõhokek koekraskkonasis karle	The said	aging St.										
5,000 Gallons	Total	<i>",</i> \$	37 79 \$	39 02 \$	42 53 \$	46 36 \$	50 53 \$	55 08 \$	60 04 \$	61 84 \$	63 69 \$	65 60 \$	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,	39 02 \$ 1 23	42 53 \$ 3 51	46 36 \$ 3 83	50 53 \$ 4 17	55 08 \$ 4 55	60 04 \$ 4 96	61 84 \$ 1 80	63 69 \$ 1 86	65 60 \$ 1 91	
	Total		,,,										
	Total Dollar Inc		,,,	1 23	3 51	3 83	4 17	4 55	4 96	1 80	1 86	1 91	
10,000 Gallons	Total Dollar Inc Percent Inc		37 79 \$	1 23 3 3%	3 51 9 0%	3 83 9 0%	4 17 9 0%	4 55 9 0%	4 96 9 0%	1 80 3 0%	1 86 3 0%	1 91 3 0%	
10,000 Gallons	Total Dollar Inc Percent Inc Total		37 79 \$	1 23 3 3%	3 51 9 0% 74 36	3 83 9 0% 81 05	4 17 9 0% 88 35	4 55 9 0% 96 30	4 96 9 0% 104 96	1 80 3 0% 108 11	1 86 3 0% 111 36	1 91 3 0% 114 70	
10,000 Gallons	Total Dollar Inc Percent Inc Total Dollar Inc		37 79 \$	1 23 3 3% 68 22 1 78 2 7%	3 51 9 0% 74 36 6 14	3 83 9 0% 81 05 6 69	4 17 9 0% 88 35 7 29	4 55 9 0% 96 30 7 95	4 96 9 0% 104 96 8 67	1 80 3 0% 108 11 3 15	1 86 3 0% 111 36 3 24	1 91 3 0% 114 70 3 34	
10,000 Gallons 20,000 Gallons	Total Dollar Inc Percent Inc Total Dollar Inc Percent Inc Total		37 79 \$ 66 44	1 23 3 3% 68 22 1 78 2 7%	3 51 9 0% 74 36 6 14 9 0%	3 83 9 0% 81 05 6 69 9 0%	4 17 9 0% 86 35 7 29 9 0%	4 55 9 0% 96 30 7 95 9 0%	4 96 9 0% 104 96 8 67 9 0%	1 80 3 0% 108 11 3 15 3 0%	1 86 3 0% 111 36 3 24 3 0%	1 91 3 0% 114 70 3 34 3 0%	
10,000 Gallons 20,000 Gallons	Total Dollar Inc Percent Inc Total Dollar Inc Percent Inc		37 79 \$ 66 44	1 23 3 3% 68 22 1 78 2 7%	3 51 9 0% 74 36 6 14 9 0%	3 83 9 0% 81 05 6 69 9 0%	4 17 9 0% 88 35 7 29 9 0%	4 55 9 0% 96 30 7 95 9 0%	4 96 9 0% 104 96 8 67 9 0%	1 80 3 0% 108 11 3 15 3 0%	1 86 3 0% 111 36 3 24 3 0%	1 91 3 0% 114 70 3 34 3 0%	
10,000 Gallons 20,000 Gallons	Total Dollar Inc Percent Inc Total Dollar Inc Percent Inc Total Dollar Inc Percent Inc		37 79 \$ 66 44 89 36	1 23 3 3% 68 22 1 78 2 7% 91 58 2 22 2 5%	3 51 9 0% 74 36 6 14 9 0% 99 82 8 24 9 0%	3 83 9 0% 81 05 6 69 9 0% 108 81 8 98 9 0%	4 17 9 0% 86 35 7 29 9 0% 118 60 9 79 9 0%	4 55 9 0% 96 30 7 95 9 0% 129 27 10 67 9 0%	4 96 9 0% 104 96 8 67 9 0% 140 91 11 63 9 0%	1 80 3 0% 108 11 3 15 3 0% 145 13 4 23 3 0%	1 86 3 0% 111 36 3 24 3 0% 149 49 4 35 3 0%	1 91 3 0% 114 70 3 34 3 0% 153 97 4 48 3 0%	
10,000 Gallons 20,000 Gallons 30,000 Gallons	Total Dollar Inc Percent Inc Total Dollar Inc Percent Inc Total Dollar Inc		37 79 \$ 66 44	1 23 3 3% 68 22 1 78 2 7% 91 58 2 22	3 51 9 0% 74 36 6 14 9 0%	3 83 9 0% 81 05 6 69 9 0% 108 81 8 98	4 17 9 0% 88 35 7 29 9 0% 118 60 9 79	4 55 9 0% 96 30 7 95 9 0% 129 27 10 67	4 96 9 0% 104 96 8 67 9 0% 140 91 11 63	1 80 3 0% 108 11 3 15 3 0% 145 13 4 23	1 86 3 0% 111 36 3 24 3 0% 149 49 4 35	1 91 3 0% 114 70 3 34 3 0% 153 97 4 48	

Date 10/26/2018 2018 11 14 Celina Rate Model Scen 1 WW Summary

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL

					WA	IER/WASTEWAT	ER COST OF SE	EKAICE MODEE				
								· · · · · · · · · · · · · · · · · · ·				
	Wastewater Summary											
	Scen: 2018 11 14 Sce	nario 1 Status Qu	10									
2 2		an in sell kammindadisə	1									
	30,000 Gallons Total	250 57			301 36	328 48	358 05	390 27	401 98	414 04	426 46	439 2 12 7
	Dollar Inc Percent Inc		3 08 1 2%		24 88 9 0%	27 12 9 0%	29 56 9 0%	32 22 9 0%	11 71 3 0%	12 06 3 0%	12 42 3 0%	31
	1 5/55/14 ///5				0 0 70	0.070	0 0 70	0.070	00%	3 0 70	0 0 70	•
	60,000 Gallons Total	422 47			509 52	555 37	605 36	659 84	679 63	700 02	721 02	742 (
	Dollar Inc		6 38 1 5%		42 07 9 0%	45 86 9 0%	49 98 9 0%	54 48 9 0%	19 80 3 0%	20 39 3 0%	21 00 3 0%	21 (3 (
	Percent Inc		1 3%	90%	9 0%	9 0%	9 0%	9 0%	3 0%	3 0%	3 0%	31
•												
3	Total Assessed		4.050	£ 200	0.404	7.445	7.500	B 500	0.000	0.847	40.704	40.0
	Total Accounts New Accounts		4,356	5,329 973	6,401 1,072	7,116 715	7,832 716	8,533 700	9,200 668	9,817 617	10,366 549	10,9 4
	Avg Annual Growth Rate			22 35%	20 12%	11 18%	10 06%	8 94%	7 82%	6 71%	5 59%	5 5
4	£											
•	Residential	a de la composition	288,193,448	352,634,224	423,599,130	470.958.042	518,346,371	564,707,790	608,902,316	649,747,940	686,069,257	724,420,9
	Residential Outside		76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	76,000	724,420,9
	Commercial		24,239,678		35,628,521	39,611,835	43,597,622	47,497,037	51,214,197	54,649,684	57,704,635	60,930,3
	Commercial Outside		60,300	60,300	60,300	60,300	60,300	60,300	60,300	60,300	60,300	60,30
	Other5		-	-	-	-	-	-	-	-	-	-
	Other6 Other7			•	-	-	-	-	-	-	-	-
	Other8		-	-	-	-	-	-	-	-	<u>-</u> -	_
	Other9		-	-	•	-	-	-	-	-	-	-
0	Other10											<u> </u>
	Total System		312,569,426	382,430,254	459,363,951	510,706,177	562,080,293	612,341,127	660,252,813	704,533,924	743,910,192	785,487,61
;		amalia de destado de la composição de la c										
	Wastewater Revenues Wastewater Rate Revenue											
	Residential		\$ 2,535,534	\$ 3,308,742 \$	4,332,315 \$	5,250,174 \$	6,298,513 \$	7,479,426 \$	8,458,881	9,297,098 \$	10,111,316 \$	10,996,84
	Residential Outside		978	1,121	1,222	1,332	1,452	1,583	1,660	1,710	1,761	1,81
	Commercial		231,918 880	301,788 988	395,147 1,077	478,864 1,173	574,482 1,279	682,192 1,394	771,528 1,462	847,981	922,245	1,003,0° 1,59
	Commercial Outside Sub-Total		2,769,309		4,729,761	5,731,544	6,875,726	8,164,595	9,233,531	1,506 10,148,295	1,551 11,036,873	12,003,20
	Non-Rate Revenues		1,204,217	1,204,217	1,294,424	968,032	968,439	954,240	924,279	877,975	815,419	843,49
	Total Revenues		3,973,526	4,816,856	6,024,185	6,699,576	7,844,165	9,118,835	10,157,810	11,026,270	11,852,293	12,846,7
	Wastewater Cost of Service Cost Center Code											
4	Utility Billing		106,985	111,110	132,769	137,940	161,916	168,298	174,981	181,982	189,319	197,0
1	Water Operations		-	-	-	-	-	-	-	-		-
2	Sewer Operations		1,048,360	1,101,408	1,154,983	1,261,771	1,378,894	1,558,028	1,624,966	1,698,729	1,770,428	1,845,88
VD-W	Upper Trinity Regional Water District- ectual Property of Economists co	Water	roup Inc Not	-	-	-	-	-	-	-	-	-,
W-316	egippel Frinky Regional Water District used without express written pe	Sewer Lo / William Gr	2,009,037	2,230,089	2,482,766 3,770,518 45	2,673,545	2,874,202	3,081,651	3,292,141	3,501,329	3,704,396	3,924,9
			3,164,382	3,442,607		4,073,256	4,415,011	4,807,977	5,092,088		AN 5,664,143 AN Economist	5,967,80

Date 10/26/2018

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL

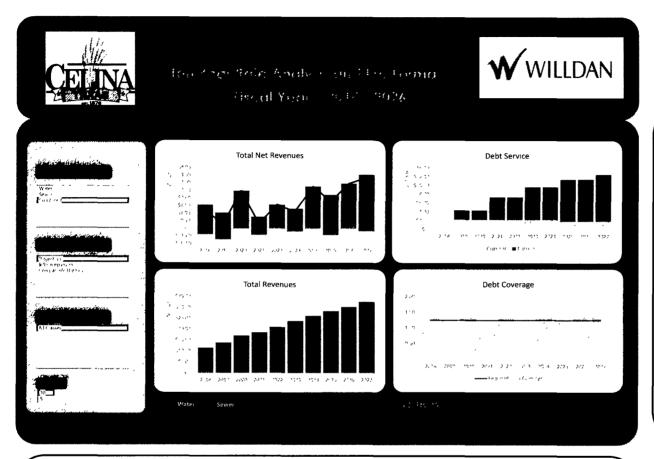
Scen:

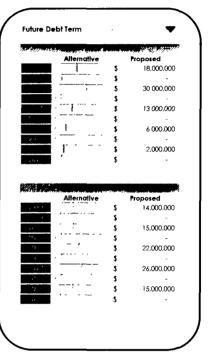
Wastewater Summary
Scen: 2018 11 14 Scenario 1 -- Status Quo

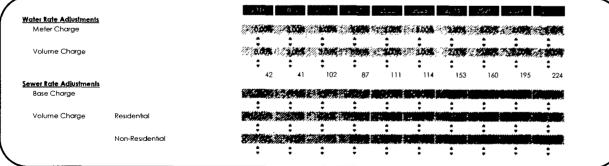
	Budget Code										
1	Personnel Svcs	491,035	509,213	545,559	621,764	721,443	868,027	901,454	936,476	973,186	1,011,687
2	Contractual	200.051	206,052	212,234	218,601	225,159	231,914	238,871	246,037	253,418	261,021
3	Materials & Supplies	71,000	74,130	77,434	80,923	84,611	88,510	92,634	97,000	101,624	106,524
4	Operations	215,991	228,243	238,083	247,312	260,963	271,006	281,343	296,447	307,556	319,140
5	Utilities	81,985	85,787	89,770	93,942	98,314	102,895	107,695	112,724	117,994	123,517
6	Administration	49,957	52,276	54,722	57,301	60,023	62,896	65,929	69,133	72,519	76,099
UTRWD-W	Upper Trinity Regional Water District- Water	-	-	-	-	-	-	-	-	-	-
UTRWD-S	Upper Trinity Regional Water District- Sewer	2,054,363	2,286,905	2,552,716	2,753,412	2,964,499	3,182,731	3,404,162	3,624,223	3,837,846	4,069,818
	Total	3,164,382	3,442,607	3,770,518	4,073,256	4,415,011	4,807,977	5,092,088	5,382,040	5,664,143	5,967,805
	Total Operating Expenses	3,164,382	3,442,607	3,770,518	4,073,256	4,415,011	4,807,977	5,092,088	5,382,040	5,664,143	5,967,805
	Net Revenues for Transfers,Capital Outlays and Debt Servic	809,145	1,374,249	2,253,667	2,626,320	3,429,154	4,310,858	5,065,722	5,644,230	6,188,149	6,878,954
	Capital Outlays	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911	117,911
	Debt Service										
	Debt Service Current	907,720	912,003	913,553	911,824	912,594	911,189	914,468	784,437	786,033	782,603
	Debt Service Future		923,778	923,778	1,913,540	1,913,540	3,365,191	3,365,191	5,080,779	5,080,779	6,070,541
	Total Debt Service	907,720	1,835,781	1,837,331	2,825,364	2,826,134	4,276,380	4,279,659	5,865,215	5,866,812	6,853,144
	Net Revenues for Contingencies & Transfers	(216,487)	(579,443)	298,425	(316,956)	485,109	(83,434)	668,151	(338,897)	203,426	(92,101)
	Total Contingencies & Transfers	167,585	172,612	177,791	183,124	188,618	194,277	200,105	206,108	212,291	218,660
	Total Cost of Service	4,357,598	5,568,911	5,903,551	7,199,656	7,547,675	9,396,546	9,689,764	11,571,275	11,861,158	13,157,520
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		historian de la terre	and the fact of the second	Alexandra di Alexandre		William or in Specie	in diameter district	to talk mark to the	ni ini na sana sana sana sana sana sana		S. inclu
	Percent of COS	-9 7%	-15 6%	2 0%	-7 5%	3 8%	-3 0%	4 6%	-4 9%	-0 1%	-2 4%
	Debt Coverage (excludes Debt, Cap Outlays, G/F Transfers)	0 89	0 75	1.23	0.93	1 21	1.01	1.18	0 96	1.05	1 00

Appendix B

Date 10/26/2018







Γ	A STATE OF THE STA	The second of th
		CITY OF CELINA
1		WATER/WASTEWATER COST OF SERVICE MODEL
-	and the second s	the state of the s
		Effective Structive Processing
L	man and a surface of the surface of	

1 (1.00) (1.00)

Salar Sa	ş
--	---

Monthly Minimum Charge								
	3/4"	\$ 23 15	\$	23 84	\$	24 56	\$	25
	1"	38 93		40 10		41 30		42
	1 1/2"	77 87		80 21		82 61		85
	2"	124 59		128 33		132 18		130
Volume Rate/1,000 Gal								
2,001	10,000	\$ 5 06	\$	5 21	\$	5 37	\$	
10,001	20,000	7 66		7 89		8 13		
20,001	30,000	9 02		9 29		9 57		
30,001	Above	13 02		13 41		13 81		1
t to the second section to the second second second second section in the second section secti								
Monthly Minimum Charge	ya miri magazir masada amiana	24.70	C	25 77	r	20.04	œ.	2
National Control of the Control of t	3/4"	\$ 34 72	\$	35 77	\$	36 84 60 15	\$	
t to the second section to the second second second second section in the second section secti	3/4" 1"	\$ 58 40	\$	58 40	\$	60 15	\$	3 6
National Control of the Control of t	3/4" 1" 1 1/2"	\$ 58 40 116 81	\$	58 40 116 81	\$	60 15 120 31	\$	6 12
Monthly Minimum Charge	3/4" 1"	\$ 58 40	\$	58 40	\$	60 15	\$	6 12
Monthly Minimum Charge Volume Rate/1,000 Gal	3/4" 1" 1 1/2" 2"	58 40 116 81 186 89		58 40 116 81 186.89		60 15 120 31 192 49		6 12 19
Monthly Minimum Charge Volume Rate/1,000 Gal 2,001	3/4" 1" 1 1/2" 2"	\$ 58 40 116 81 186 89 7 59		58 40 116 81 186.89 7 59		60 15 120 31 192 49 7 82		6 12 19
Monthly Minimum Charge Volume Rate/1,000 Gal 2,001 10,001	3/4" 1" 1 1/2" 2" 10,000 20,000	58 40 116 81 186 89 7 59 11 49		58 40 116 81 186.89 7 59 11 49		60 15 120 31 192 49 7 82 11 83		6 12 19 1
Monthly Minimum Charge Volume Rate/1,000 Gal 2,001	3/4" 1" 1 1/2" 2"	58 40 116 81 186 89 7 59		58 40 116 81 186.89 7 59		60 15 120 31 192 49 7 82		

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL Effective Effective Effective Current Jan-19

City Rate Plan -- Three Year Summary
Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

Monthly Minimum Charge							
	3/4"	\$	27 81	\$ 28 64	\$ 29 50	\$	30
	1"		48 67	50 13	51 63		53
	1 1/2"		97 34	100 26	103 27		106
	2"		155 74	160 41	165 22		170
	3"		233 60	240 61	247 83		255
	4"		389 34	401 02	413 05		425
Volume Rate/1,000 Gal							
2,001	10,000	\$	5 06	\$ 5 21	\$ 5 37	\$	5
10,001	20,000		7 66	7 89	8 13		8
20,001	30,000		9 02	9 29	9 57		9
30,001	Above		13 02	13 41	13 81		14
,,,,,,,,,,,	MANG PAGANA						
Monthly Minimum Charge	, , ,	•	44.70	40.07	44.00	•	4.5
	3/4"	\$	41 72	\$ 42 97	\$ 44 26	\$	45
Monthly Minimum Charge	3/4" 1"	\$	73 01	\$ 75 20	\$ 77 45	\$	79
	3/4" 1" 1 1/2"	\$	73 01 146 01	\$ 75 20 150 39	\$ 77 45 154 90	\$	79 159
	3/4" 1" 1 1/2" 2"	\$	73 01 146 01 233 61	\$ 75 20 150 39 240 62	\$ 77 45 154 90 247 84	\$	79 159 255
	3/4" 1" 1 1/2" 2" 3"	\$	73 01 146 01 233 61 350 40	\$ 75 20 150 39 240 62 360 91	\$ 77 45 154 90 247 84 371 74	\$	79 159 255 382
	3/4" 1" 1 1/2" 2"	\$	73 01 146 01 233 61	\$ 75 20 150 39 240 62	\$ 77 45 154 90 247 84	\$	79 159 255 382
	3/4" 1" 1 1/2" 2" 3"		73 01 146 01 233 61 350 40 584 01	75 20 150 39 240 62 360 91 601 53	77 45 154 90 247 84 371 74 619 58		79 159 255 382 638
Monthly Minimum Charge	3/4" 1" 1 1/2" 2" 3"	\$	73 01 146 01 233 61 350 40	75 20 150 39 240 62 360 91	77 45 154 90 247 84 371 74		79 159 255 382 638
Monthly Minimum Charge Volume Rate/1,000 Gal	3/4" 1" 1 1/2" 2" 3" 4"		73 01 146 01 233 61 350 40 584 01	75 20 150 39 240 62 360 91 601 53	77 45 154 90 247 84 371 74 619 58		45 79 159 255 382 638
Monthly Minimum Charge Volume Rate/1,000 Gal 2,001	3/4" 1" 1 1/2" 2" 3" 4"		73 01 146 01 233 61 350 40 584 01	75 20 150 39 240 62 360 91 601 53	77 45 154 90 247 84 371 74 619 58		79 159 255 382 638

F		
ı		CITY OF CELINA
ŀ		WATER/WASTEWATER COST OF SERVICE MODEL
┡	adam-ne ne n	and the same of th
ľ		Effective
Ė	the said the said the said the said the said to the said the said the said to the said the sa	Author The Control of

and a sure summer week the the	All himmely	and the second				
Monthly Minimum C	harge					
		3/4"	\$ 21 50 \$	23 44	\$ 25 54	\$ 27 84
		1"	38 63	42 11	45 90	50 03
		1 1/2"	72 10	78 59	85 66	93 37
		2"	123 60	134 72	146 85	160 07
Volume Rate/1,000 (<u>Gal</u>					
	2,001	5,000	5 84	5 84	6 37	6.94
	5,001	Maximum	5 84	7 23	7 88	8 59
		Maximum Gallons	14,000	13,000	12,000	11,000
j st. Balamoins an communication		Maximum Gallons	14,000	13,000	12.000	11,000
Monthly Minimum C			14,000	13,000	12.000	11,000
ideathearman Leve i marin aireannta.			14,000 32 25	13,000 35 15	12.000 38 32	
ideathearman Leve i marin aireannta.		<i>.</i>				41 76
ideathearman Leve i marin aireannta.		3/4"	32 25	35 15	38 32	41 76 75 04
ideathearman Leve i marin aireannta.		3/4" 1"	32 25 57 95	35 15 63 16	38 32 68 84	41 76 75 04 140 06
ideathearman Leve i marin aireannta.	charge	3/4" 1" 1 1/2"	32 25 57 95 108 15	35 15 63 16 117 88	38 32 68 84 128 49	41 76 75 04 140 06
Monthly Minimum C	charge	3/4" 1" 1 1/2"	32 25 57 95 108 15	35 15 63 16 117 88	38 32 68 84 128 49	41 76 75 04 140 06 240 10
Monthly Minimum C	<u>Charge</u>	3/4* 1* 1 1/2" 2"	32 25 57 95 108 15 185 40	35 15 63 16 117 88 202 09	38 32 68 84 128 49 220 27	11,000 41 76 75 04 140 06 240 10 15 33 18 97

		,			1, 2, 3, 4,	
'			*.	CITY OF CELINA		· ·
			WATER/WAST	TEWATER COST OF SE	RVICE MODEL	
1	,	ì		~	,	
		<i>'.</i>		Effective	Effective	Effective
11.30	2142.60	3	Current	Jan-10	Jan 20	Jan-21

Monthly Minimum Charge					
	3/4"	25 75	28 07	30 59	33 35
	1"	48 29	52 64	57 37	62.54
	1 1/2"	90 13	98 24	107 08	116 72
	2"	154 50	168 41	183 56	200 08
	4"	386 25	421 01	458 90	500 20
Volume Rate/1,000 Gal					
2,001	Above	5 84	6 37	6 94	7 56

lit projetska om massom est sika bild blever krisk armerna mo	en er sein authrichten der				
and the state of t					
and the state of t	3/4"	38 63	42 10	45 89	50 02
and the state of t	and the state of t	38 63 72 44	42 10 78 95	45 89 86 06	50 02 93 81
and the state of t	3/4"				
and the state of t	3/4" 1"	72 44	78 95	86 06	93 81
Monthly Minimum Charge	3/4" 1" 1 1/2"	72 44 135 20	78 95 147 36	86 06 160 63	93 81 175 08
1. 1977 - 1974 - 1984 -	3/4" 1" 1 1/2" 2"	72 44 135 20 231 75	78 95 147 36 252 61	86 06 160 63 275 34	93 81 175 08 300 12

	CITY OF CELINA
	WATER/WASTEWATER COST OF SERVICE MODEL
and the state of t	and the state of t
	Effective Effective Effective
The state of the s	The state of the s

5,000 Gallons 3/4" Meter				
Total	\$ 38 33 \$	39 48 \$	40 66 \$	41 88
Dollar Inc	1 20	1 15	1 18	1 22
Percent Inc	3 2%	3 0%	3 0%	3 0%
10,000 Gallons 3/4" Meter				
Total	63 63	65 54	67 51	69 53
Dollar Inc	1 70	1 91	1 97	2 03
Percent Inc	2 7%	3 0%	3 0%	3 0%
20,000 Gallons 3/4" Meter				
Total	140 23	144 44	148 77	153 23
Dollar Inc	3 90	4 21	4 33	4 46
Percent Inc	2 9%	3 0%	3 0%	3 0%
30,000 Gallons 3/4" Meter				
Total	230 43	237 34	244 46	251 80
Dollar Inc	7 30	6 91	7.12	7 33
Percent Inc	3 3%	3 0%	3.0%	3 0%

		WA	CI TER/WASTEWA	VICE MODEL		
	ter for the same of the state of the same	And the second second second second	Current	Effective Jan-19	Effective	Effective
	e <i>Plan Three Year Summary</i> 2018 11 14 Scenario 2 WW I	nverted Block				
	A COLOR DE MONTANTA DE MANAGEMENT DE MANAGEMENT DE MANAGEMENT DE MANAGEMENT DE MANAGEMENT DE MANAGEMENT DE MAN					
5,000	3/4" Meter					
	Total	\$	57 49 \$	58 54 \$	60 29 \$	62 10
	Dollar Inc		1 79	1 05	1 76	1 81
	Percent Inc		3 2%	1 8%	3 0%	3 0%
10,000	3/4" Meter					
•	Total		95 44	96 49	99 38	102 36
	Dollar Inc		2 54	1 05	2 89	2 98
	Percent Inc		2 7%	1 1%	3 0%	3 0%
20,000	3/4" Meter					
•	Total		210 34	211 39	217 73	224 26
	Dollar Inc		5 84	1 05	6 34	6 53
	Percent Inc		2 9%	0 5%	3 0%	3 0%
000 Gall	lons 1 1/2" Meter					
	Total		304 62	313 76	323 17	332 87
	Dollar inc		6 40	9 14	9 41	9 70
	Percent Inc		2 1%	3 0%	3 0%	3 0%
000 Gall	lons 1 1/2" Meter					
	Total		695 22	716 08	737 56	759 69
	Dollar Inc		25 00	20 86	21 48	22 13

48 66

7 56

9 0%

9 0%

Part of the factor of the fact	
	CITY OF CELINA
	WATER/WASTEWATER COST OF SERVICE MODEL
general minimum production of the state of t	
	The control of the co
Carrier Street Control of the Contro	and the state of the

39.02 \$

1 78

2 7%

40 96 \$

8 89

13 0%

9 0%

44 64 \$

6 94

9 0%

9 0%

City Rate Plan -- Three Year Summary
Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

Total

Dollar Inc

Percent Inc

5,000 Gallons -- 3/4" Meter

\$

Dollar Inc	1.23	1 94	3 69	4 02
Percent Inc	3 3%	5 0%	9.0%	9 0%
10,000 Gallons 3/4" Meter				
Total	68 22	77 11	84 04	91 61

15,000 Gallons 3/4" Meter				
Total	91 58	106 03	115 57	125 97
Dollar Inc	2 22	14 45	9 54	10 40
Percent Inc	2 5%	15 8%	9 0%	9 0%

20,000 Galions 3/4" Meter				
Total	91 58	106 03	115 57	125 97
Dollar Inc	2 22	14 45	9 54	10 40
Percent Inc	2 5%	15 8%	9 0%	9 0%

6	la la ciente de la participa de la proposition de la companya della companya della companya della companya de la companya della companya dell	and a sure of the	American strains of fixed to				
30	0,000 Gallons 1 1/2" N	leter					
	Total	1 1/2"	\$	253 65 \$	276 48 \$	301 36 \$	328 48
	Dollar Inc			3 08	22 83	24 88	27 12
	Percent Inc			1 2%	9 0%	9 0%	9 0%
60	0,000 Gallons 1 1/2" N	leter					
	Total	1 1/2"		640 65	698 31	761 16	829 66
	Dollar Inc			132 08	57 66	62 85	68 50

26 0%

Percent Inc

	WATER/V	CI VASTEWA			
in the second		nt <u>.</u>	Effective Jan-19	Effective Jan-20	Effective
City Rate Plan Three Year Summary Scen: 2018 11 14 Scenario 2 WW Inverted	Block				
5 Survey on the secretary sections and the secretary of the section of the sectio	K.				
5,000 Gallons Water, 5,000 Gallons WW 3/4" Meter					
Total	\$	77 35 \$	80 43	•	
Dollar Inc		2 43	3 08	4 87	5 24
Percent Inc		3 2%	4 0%	6 1%	6 1%
10,000 Gałlons Water, 10,000 Gallons WW 3/4" Meter					
Total		131 85	142 64	151 55	161 14
Dollar Inc		3 48	10 79	8 91	9 59
Percent Inc		2 7%	8 2%	6 2%	6 3%
20,000 Gallons Water, 14,000 Gallons WW 3/4" Meter					
Total		231 81	250 46	264 34	279 20
Dollar Inc		6 12	18 65	13 88	14 86
Percent Inc		2 7%	8 0%	5.5%	5 6%
30,000 Gallons Water, 14,000 Gallons WW 3/4" Meter					
Total		322 01	343 37	360 03	377 77
Dollar Inc		9 52	21 36	16 66	17 73
Percent Inc		3 0%	6 6%	4 9%	4 9%
6 (EK				
30,000 Gallons Water, 30,000 Gallons WW 1 1/2" Meter					
Total -	\$	558 27 \$	590 24	\$ 624 53	\$ 661 35
Dollar Inc		9 48	31 97	34 30	36 82
Percent Inc		1 7%	5 7%	5 8%	5 9%
60,000 Galions Water, 60,000 Galions WW 1 1/2" Meter					
Total -		1,335 87	1,414 39	1,498 72	1,589 35
Dollar Inc		157 08	78 52	84 33	90 63
Percent Inc		13 3%	5 9%	6 0%	6 0%

	January State Control of the Control	
	CITY OF CELINA	
	WATER/WASTEWATER COST OF SERVICE MODEL	
Comment of the commen	and the second s	
Effective Effective	Effective Effective Effective Effective	Enally Enclare Miles
And the second s		

1	takan ke ministra di kamanan merenanan perintahan berakan bandarah

	1 ,71 / 2.41/4.4/4./1											
Monthly Minimum Cha	rge											
	3/4"	\$ 22 25 \$	23 15 \$	23 84 \$	24 56 \$	25 30 \$	26 06 \$	26 84 \$	27 37 \$	27 92 \$	28 48 \$	29 05
	1"	38 93	38 93	40 10	41 30	42 54	43 82	45 13	46 03	46 95	47 89	48 85
	1 1/2"	77 87	77 87	80 21	82 61	85 09	87 64	90 27	92 08	93 92	95 80	97 71
	2"	124 59	124 59	128 33	132 18	136 14	140 23	144 43	147 32	150 27	153 27	156 34
	3"	-	-	-	-	-	-	-	-	-	-	-
	4"	-	-	•	=	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-		-	-
	8"	-	-	-	-	-	-	-	-	-	-	-
Volume Rate/1,000 Gal												
2,001	10,000	4 96	5 06	5 21	5 37	5 53	5 70	5 87	5 98	6 10	6 22	6 35
10,001	20,000	7 44	7 66	7 89	8 13	8 37	8 62	8 88	9 06	9 24	9 42	961
20,001	30,000	8 68	9 02	9 29	9 57	9 86	10 15	10 46	10.67	10 88	11 10	11 32
30,001	Above	12 40	13 02	13 41	13 81	14 23	14 65	15 09	15 40	15 70	16 02	16 34
-	-	-	-	-	_	-	-	-	-	-	-	-
Monthly Minimum Cha	_	\$ 33.38 \$	34 72 \$	35 77 \$	26.04. 6	27.04 6	00.00	40.00				
	1"	58 40	58 40	58 40	36 84 \$ 60 15	37 94 \$ 61 95	39 08 \$	40 26 \$	41 06 \$	41 88 \$	42 72 \$	43 57
	1 1/2"	116 81	116 81	116 81	120 31	123 92	63 81 127 64	65 72	67 70	69 05	70 43	71 84
	2"	186 89	186 89	186 89	192 49	198 27	127 6 4 204 21	131 47	135 41	138 12	140 88	143 70
	3"	100 03	-	-	192 49	190 21	204 21	210 34	216 65	220 98	225 40	229 91
	4"	_	-	-	-	-	-		-	-	•	-
	6"	_	-	-		-	•	-	·	-	-	-
	8"	-	=	-	-	-	-	-	-	-	-	-
Values - Data /4 000 Cal												
Volume Rate/1,000 Gal		7 44	7.50	7.50	7.00	0.05						
2,001 10,001	10,000 20,000	7 44 11 16	7 59	7 59	7 82	8 05	8 29	8 54	8 80	8 97	9 15	9 34
20,001	30,000	13 02	11 49	11 49	11 83	12 19	12 56	12 93	13 32	13 59	13 86	14 14
30,001			13 53	13 53	13 94	14 35	14 78	15 23	15 68	16 00	16 32	16 65
30,001	Above	18 60	19 53	19 53	20 12	20 72	21 34	21 98	22 64	23 09	23 56	24 03

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						WA		CITY OF CELIN	IÁ F SERVICE MOI	DEL		, ,	
Mark to be be and the transmit of the between	edi Marko	Gume	ot	Effective Jan-18	Effective Jan-19	Effective	Effective Jan-21	Effective Jan-22	Effective Jen 23	Effective	Effective	Effective	Said Said Said Said Said Said Said Said
City Rate Plan 1 Scen: 2018 11 14			verted	Block									
Monthly Minimum Cha	•												
Monthly Winimum Cha	<u>irge</u> 3/4"	\$ 2	781 \$	27 81	\$ 28 64	\$ 29 50	\$ 30 39	\$ 31 30	\$ 32 24	\$ 32.88	\$ 33 54	\$ 34 21	\$ 34 90
	1"		8 67	48 67	50 13	51 63	53 18	54 78		57 55	58 70	59 88	61 07
	1 1/2"	9	7 34	97 34	100 26	103 27	106 37	109 56		115 10	117 40	119 75	122 15
	2"		5 74	155 74	160 41	165 22		175 29		184 16	187 84	191 60	195 43
	3"		3 60	233 60	240 61	247 83	255 26	262 92		276 22	281 75	287 38	293 13
	4"	38	9 34	389 34	401 02	413 05	425 44	438 21	451 35 -	460 38	469 59	478 98	488 56
	6" 8"		-	-	-	-	-	-	-	-	-	-	-
Volume Rate/1,000 Ga													
2.001	10,000		4 96	5 06	5 21	5 37	5 53	5 70	5 87	5 98	6 10	6 22	6 35
10,001	20,000		7 44	7 66	7 89	8 13	8 37	8 62		9 06	9 24	9 42	961
20,001	30,000		8 68	9 02	9 29	9 57	9 86	10 15		10 67	10 88	11 10	11 32
30,001 -	Above	1	2 40	13 02	13 41 -	13 81 -	14 23 -	14 65 -	15 09 -	15 40	15 70 -	16 02 -	16 34 -
ary commence of a surprise of the surprise of	,												
Monthly Minimum Cha	<u>irge</u> 3/4"	\$ 4	172 \$	41 72	\$ 42 97	\$ 44 26	\$ 45 58	\$ 46 95	\$ 4836	\$ 49 33	\$ 50 31	\$ 51 32	\$ 52 35
	1"		3 01	73 01	75 20	77 45	79 77	82 17		86 33	88 05	89 81	91 61
	1 1/2"		6 01	146 01	150 39	154 90	159 55	164 34		172 65	176 10	179 63	183 22
	2"	23	3 61	233 61	240 62	247 84	255 27	262 93	270 82	276 23	281 76	287 39	293 14
	3"	35	0 40	350 40	360 91	371 74	382 89	394 38		414 33	422 62	431 07	439 69
	4"	58	4 01	584 01	601 53	619 58	638 16	657 31	677 03	690 57	704 38	718 47	732 84
	6" 8"		-	-	-	-	-	-	-	-	• •	- -	-
Volume Rate/1,000 Ga	•		7 44	7.50	7.00	0.05	2.22	0.54	0.00	8 97	9 15	9 34	9 52
2,001	10,000		7 44 1 16	7 59 11 4 9	7 82 11 83	8 05 12 19		8 54 12 93		8 97 13 59	13 86	9 3 4 14 14	9 52 14 42
10,001 20,001	20,000 30,000		3 02	13 53	13 94	12 19		15 23		16 00	16 32	16 65	16 98
	30.000		J UZ	10 00	13 94	14 33	14 / 0	10 23	13 00	10 00	10 32	10 03	10 30

		CITY OF CELINA	
the which is the		WATER/WASTEWATER COST OF SERVICE MODEL	
	and the second s	and the second s	The second secon
	Effective Effective	Effective Effective Effective Effective	Elbert Bracks
A Comment of the Comm	Current Janiels Jan-19	Jan 20 Jan 21 Jan 24 Jan 26 Jan 24	

Monthly Minimu	um Charge											
	3/4"	\$ 20 60	\$ 21 50 \$	23 44 \$	25 54 \$	27 84 \$	30 35 \$	33 08 \$	34 07 \$	35 10 \$	36 15 \$	37 23
	1"	38 63	38 63	42 11	45 90	50 03	54 53	59 44	61 22	63 06	64 95	66 90
	1 1/2"	72 10	72 10	78 59	85 66	93 37	101 78	110 93	114 26	117 69	121 22	124 86
	2"	123 60	123 60	134 72	146 85	160 07	174 47	190 17	195 88	201 76	207 81	214 04
	3"	-	_	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	•	-
	6"	_	_	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-	-
Volume Rate/1,	,000 Gal											
2	2,001 5,000	5 73	5 84	5 84	6 37	6 94	7 56	8 24	8 49	8 75	9 01	9 28
5	5,001 14,000	5 73	5 84	7 23	7 88	8 59	9 36	10 21	10 51	10 83	11 15	11 49
and the second property of the second second second	lakerik legan pikirinsk striker princip konth											
Monthly Minimu	num Charge											
Monthly Minimu	num Charge 3/4"	30 90	32 25	35 15	38 32	41 76	45 52	49 62	51 11	52 64	54 22	55 85
Monthly Minima		30 90 57 95	32 25 57 95	35 15 63 16	38 32 68 84	41 76 75 04	45 52 81 79	49 62 89 16	51 11 91 83	52 64 94 59	54 22 97 42	55 85 100 35
Monthly Minim	3/4"											
Monthly Minim	3/4" 1"	57 95	57 95	63 16	68 84	75 04	81 79	89 16	91 83	94 59	97 42	100 35
Monthly Minim	3/4" 1" 1 1/2"	57 95 108 15	57 95 108 15	63 16 117 88	68 84 128 49	75 04 140 06	81 79 152 66	89 16 166 40	91 83 171 39	94 59 176 54	97 42 181 83	100 35 187 29
Monthly Minim	3/4" 1" 1 1/2" 2"	57 95 108 15 185 40	57 95 108 15 185 40	63 16 117 88 202 09	68 84 128 49 220 27	75 04 140 06 240 10	81 79 152 66 261 71	89 16 166 40 285 26	91 83 171 39 293 82	94 59 176 54 302 63	97 42 181 83 311 71	100 35 187 29 321 06
Monthly Minim	3/4" 1" 1 1/2" 2" 3"	57 95 108 15 185 40	57 95 108 15 185 40	63 16 117 88 202 09	68 84 128 49 220 27 -	75 04 140 06 240 10 -	81 79 152 66 261 71	89 16 166 40 285 26 -	91 83 171 39 293 82	94 59 176 54 302 63	97 42 181 83 311 71	100 35 187 29 321 06
Monthly Minim	3/4" 1" 1 1/2" 2" 3" 4"	57 95 108 15 185 40	57 95 108 15 185 40	63 16 117 88 202 09 - -	68 84 128 49 220 27 - -	75 04 140 06 240 10 - -	81 79 152 66 261 71	89 16 166 40 285 26 - -	91 83 171 39 293 82	94 59 176 54 302 63 -	97 42 181 83 311 71	100 35 187 29 321 06 -
Monthly Minimu	3/4" 1" 1 1/2" 2" 3" 4" 6" 8"	57 95 108 15 185 40	57 95 108 15 185 40	63 16 117 88 202 09 - - -	68 84 128 49 220 27 - - -	75 04 140 06 240 10 - -	81 79 152 66 261 71	89 16 166 40 285 26 - -	91 83 171 39 293 82	94 59 176 54 302 63 - - -	97 42 181 83 311 71	100 35 187 29 321 06 - -
<u>Volume Rate/1,</u>	3/4" 1" 1 1/2" 2" 3" 4" 6" 8"	57 95 108 15 185 40	57 95 108 15 185 40	63 16 117 88 202 09 - - -	68 84 128 49 220 27 - - -	75 04 140 06 240 10 - -	81 79 152 66 261 71	89 16 166 40 285 26 - -	91 83 171 39 293 82	94 59 176 54 302 63 - - -	97 42 181 83 311 71	100 35 187 29 321 06 - -

				· [WAT	CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL							
a historia a sa sa sa a a a a a a a a a a a a a	· Santa Colonia de Col	Current	Effective	Effective Jan-19	Effective Jen-20	Effective Jen-21	Effective Jan-22	Effective Jan 23	Effective	Effective	Effective		
City Rate Plan 10													
Scen: 2018 11 14 9	Scenario 2	www inverte	а вюск										
Monthly Minimum Char													
Monthly Minimum Char	<u>ye</u> 3/4"	25 75	25 75	28 07	30 59	33 35	36 35	39 62	40 81	42 03	43 29	44 59	
	1"	48 29	48 29	52 64	57 37	62 54	68 17	74 30	76 53	78 83	81 19	83 63	
	1 1/2"	90 13	90 13	98 24	107 08	116 72	127 23	138 68	142 84	147 12	151 54	156 08	
	2"	154 50	154 50	168 41	183 56	200 08	218 09	237 72	244 85	252 19	259 76	267 55	
	3"		-	-	-	-	-	-	-	-	-	-	
	4"	386 25	386 25	421 01	458 90	500 20	545 22	594 29	612 12	630 49	649 40	668 88	
	6"	-	-	-	-	-	-	-	-	•	-	-	
	8"	-	-	-	-	-	-	-	-	-	-	-	
Volume Rate/1,000 Gal													
2,001	Above	5 73	5 84	6 37	6 94	7 56	8 24	8 99	9 26	9 53	9 82	10 11	
-	-	-	-	-	-	-	-	-	-	-	-	-	
et perkent pek keppent kilomet romant kontrol kenter kente kente provinsje plikter	er A Jeen, par.												
Monthly Minimum Char												00.00	
	3/4"	38 63	38 63	42 10	45 89	50 02	54 52	59 43 111 45	61 21 114 79	63 05 118 24	64 94 121 78	66 89 125 44	
	1"	72 44 135 20	72 44	78 95 147 36	86 06 160 63	93 81 175 08	102 25 190 84	111 45 208 01	114 /9 214 25	118 24 220 68	121 78 227 30	234 12	
	1 1/2" 2"	135 20 231 75	135 20 231 75	147 36 252 61	275 34	300 12	190 84 327 13	208 0 1 356 58	214 25 367 27	378 29	389 64	401 33	
	3"	23173	23173	252 61	275 34	300 12	327 13	330 36	307 27	31029	303 04	40133	
	4"	579 38	579 38	631 52	688 36	750 31	817 84	891 44	918 18	945 73	974 10	1,003 32	
	6"	-	37930	-	000 30	750 51	-	-	-	34373	214 10	-	
	8"	-	-	-	-	-			•	-	-	-	
Volume Rate/1,000 Gal													
2,001	Above	8 60	12 90	14 06	15 33	16 71	18 21	19 85	20 44	21 06	21 69	22 34	
-	-	-	-	-	-	-			-	-	-	-	

Date: 10/26/2018

		7 8/19/10 7 1		
	* * * * * * * * * * * * * * * * * * * *		CITY OF CELINA	
			WATER/WASTEWATER COST OF SERVICE MODEL	
	· · · · · · · · · · · · · · · · · · ·	1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	The state of the s	
Committee Contraction	Et Et	Mective Effective	Effective Effective Effective Effect	ive Elisative Elisative Elisative
THE PROPERTY OF THE PARTY OF TH	Current	lands Jan-19	a Jan 20 Jan 21 Jan 22 Jan 22 Jan 24	

City Rate Plan -- 10 Year Summary Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

Dollar Inc 1 20 1 15 1 18 1 22 1 26 1 29 0 89 0 91 0 92 Percent Inc 3 2% 3 0% 3 0% 3 0% 3 0% 2 0% 2 0% 2 0% 10,000 Gallons 3/4"" Meter Total 61 93 63 63 65 54 67 51 69 53 71 62 73 76 75 24 76 74 78 28 7												5447 PSPPP / \$	
Total \$ 37 13 \$ 38 33 \$ 39 48 \$ 40 66 \$ 41 88 \$ 43 14 \$ 44 43 \$ 45 32 \$ 46 23 \$ 47 15 \$ 4 Dollar Inc												V), 43,40	3 Same and the second of the second s
Dollar Inc 1 20 1 15 1 18 1 22 1 26 1 29 0 89 0 91 0 92 Percent Inc 3 2% 3 0% 3 0% 3 0% 3 0% 3 0% 2 0% 2 0%													5,000 Gallons 3/4" Meter
Percent Inc 3 2% 3 0% 3 0% 3 0% 3 0% 3 0% 2 0% 2 0%	48 10	j.	47 15 \$	46 23 \$	45 32 \$	44 43 \$	43 14 \$	4188 \$	40 66 \$	39 48 \$	38 33 \$	37 13 \$	\$ Total
10,000 Gallons 3/4"" Meter Total 61 93 63 65 54 67 51 69 53 71 62 73 76 75 24 76 74 78 28 7	0 94		0 92	0 91	0 89	1 29	1 26	1 22	1 18	1 15	1 20		Dollar Inc
Total 61 93 63 63 65 54 67 51 69 53 71 62 73 76 75 24 76 74 78 28 7	2 0%		2 0%	2 0%	2 0%	3 0%	3 0%	3 0%	3 0%	3 0%	3 2%		Percent Inc
													10,000 Gallons 3/4"" Meter
	79 85		78 28	76 74	75 24	73 76	71 62	69 53	67 51	65 54	63 63	61 93	Total
Dollar Inc 170 191 197 203 209 215 148 150 153	1 57		1 53	1 50	1 48	2 15	2 09	2 03	1 97	1 91	1 70		Dollar Inc
Percent Inc 2 7% 3 0% 3 0% 3 0% 3 0% 3 0% 2 0% 2 0% 2 0	2 0%		2 0%	2 0%	2 0%	3 0%	3 0%	3 0%	3 0%	3 0%	2 7%		Percent Inc
20,000 Gallons 3/4" Meter													20,000 Gallons 3/4" Meter
Total 136 33 140 23 144 44 148 77 153 23 157 83 162 57 165 82 169 13 172 52 17	175 97	4	172 52	169 13	165 82	162 57	157 83	153 23	148 77	144 44	140 23	136 33	Total
Dollar Inc 3 90 4 21 4 33 4 46 4 60 4 73 3 25 3 32 3 38	3 45		3 38	3 32	3 25	4 73	4 60	4 46	4 33	4 21	3 90		Dollar Inc
Percent Inc 2 9% 3 0% 3 0% 3 0% 3 0% 3 0% 2 0% 2 0% 2 0	2 0%		2 0%	2 0%	2 0%	3 0%	3 0%	3 0%	3 0%	3 0%	2 9%		Percent Inc
30,000 Gallons 3/4" Meter													30.000 Gallons 3/4" Meter
, , , , , , , , , , , , , , , , , , ,	289 15	2	283 48	277 92	272 47	267 13	259 35	251 80	244 46	237 34	230 43	223 13	*
	5 67											•	
	2 0%												

	,			WATE		TY OF CELINA TER COST OF S		-		•	
the state of the s	Current	Effective Jan-18	Effective Jen-19	Effective Jan-20	Effective Jan-21	Effective Jan-23	Effective Jan 23	Effective	Effective	Effective	516500
City Rate Plan 10 Year St Scen: 2018 11 14 Scenario		d Block									
3 Annatum transplication of the second	Carlo Carlos Section Control Control										
5,000 Gallons 3/4" Meter Total Dollar Inc Percent Inc	\$ 55 70	\$ 57 49 \$ 1 79 3 2%	58 54 1 05 1 8%	\$ 60 29 \$ 1 76 3 0%	62 10 \$ 1 81 3 0%	63 96 \$ 1 86 3 0%	65 88 9 1 92 3 0%	\$ 67 46 \$ 1 57 2 4%	68 81 1 35 2 0%	\$ 70 18 1 38 2 0%	71 59 1 40 2 0%
10,000 Gallons 3/4"" Meter Total Dollar Inc Percent Inc	92 90	95 44 2 54 2 7%	96 49 1 05 1 1%	99 38 2 89 3 0%	102 36 2 98 3 0%	105 43 3 07 3 0%	108 60 3 16 3 0%	111 45 2 86 2 6%	113 68 2 23 2 0%	115 95 2 27 2 0%	118 27 2 32 2 0%
20,000 Gallons 3/4" Meter Total Dollar Inc Percent Inc	204 50	210 34 5 84 2 9%	211 39 1 05 0 5%	217 73 6 34 3 0%	224 26 6 53 3 0%	230 99 6 73 3 0%	237 92 6 93 3 0%	244 65 6 73 2 8%	249 55 4 89 2 0%	254 54 4 99 2 0%	259 63 5 09 2 0%
4											
30,000 Gallons 1 1/2" Meter Total Dollar Inc Percent Inc	298 22	304 62 6 40 2 1%	313 76 9 14 3 0%	323 17 9 41 3 0%	332 87 9 70 3 0%	342 85 9 99 3 0%	353 14 10 29 3 0%	360 20 7 06 2 0%	367 40 7 20 2 0%	374 75 7 35 2 0%	382 25 7 50 2 0%
60,000 Gallons 1 1/2" Meter Total Dollar Inc Percent Inc	670 22	695 22 25 00 3 7%	716 08 20 86 3 0%	737 56 21 48 3 0%	759 69 22 13 3 0%	782 48 22 79 3 0%	805 95 23 47 3 0%	822 07 16 12 2 0%	838 51 16 44 2 0%	855 28 16 77 2 0%	872 39 17 11 2 0%

		// / / · · · · · · · · · · · · · · · ·	and the second of the second o	AND	
			CITY OF CELINA		
	and the second of the		WATER/WASTEWATER COST OF SE	RVICE MODEL	
grander and a second survey of the second	Effective	Éffectivo É	Meetive Effective Effective		
Target of the state of the stat	Christian Anni A			Mective Effective Blacky	

5	7 NOW 2 NO THE THE PARTY OF THE	······································										
5,000 Gallons 3/4"	Meter											
Total		\$ 37.79 \$	39 02 \$	40 96 \$	44 64 \$	48 66 \$	53 04 \$	57 81 \$	59 55 \$	6133 \$	63 17 \$	65 07
Dollar Inc			1 23	1 94	3 69	4 02	4 38	4 77	1 73	179	1 84	1 90
Percent Inc			3 3%	5 0%	9 0%	9 0%	9 0%	9 0%	3 0%	3 0%	3 0%	3 0%
10,000 Gallons 3/4	" Meter											
Total		66 44	68 22	77 11	84 04	91 61	99 85	108 84	112 11	115 47	118 93	122 50
Dollar Inc			1 78	8 89	6 94	7 56	8 24	8 99	3 27	3 36	3 46	3 57
Percent Inc			2 7%	13 0%	9 0%	9 0%	9 0%	9 0%	3 0%	3 0%	3 0%	3 0%
20,000 Gallons 3/4	" Meter											
Total		89 36	91 58	106 03	115 57	125 97	137 31	149 66	154 15	158 78	163 54	168 45
Dollar Inc			2 22	14 45	9 54	10 40	11 34	12 36	4 49	4 62	4 76	4 91
Percent Inc			2 5%	15 8%	9 0%	9 0%	9 0%	9 0%	3 0%	3 0%	3 0%	3 0%
30,000 Gallons 3/4	" Meter											
Total		89 36	91 58	106 03	115 57	125 97	137 31	149 66	154 15	158 78	163 54	168 45
Dollar Inc			2 22	14 45	9 54	10 40	11 34	12 36	4 49	4 62	4 76	4 91
Percent Inc			2 5%	15 8%	9 0%	9 0%	9 0%	9 0%	3 0%	3 0%	3 0%	3 0%
6	the second se	······································										
30,000 Gallons 1 1	/2" Meter											
Total	1 1/2"	\$ 250 57 \$	253 65 \$	276 48 \$	301 36 \$	328 48 \$	358 05 \$	390 27 \$	401 98 \$	414 04 \$	426 46 \$	439 25
Dollar Inc			3 08	22 83	24 88	27 12	29 56	32.22	11 71	12 06	12 42	12 79
Percent Inc			1 2%	9 0%	9 0%	9 0%	9 0%	9 0%	3 0%	3 0%	3 0%	3 0%
60,000 Gallons 1 1	/2" Meter											
Total	1 1/2"	422 47	428 85	467 45	509 52	555 37	605 36	659 84	679 63	700 02	721 02	742 65
Dollar Inc			6 38	38 60	42 07	45 86	49 98	54 48	19 80	20 39	21 00	21 63
Percent Inc			1 5%	9 0%	9 0%	9 0%	9 0%	9 0%	3 0%	3 0%	3 0%	3 0%

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL Effective Effective Current Jan-19 Jan-20 Jan-21

City Rate Plan Three Year Summary Scen: 2018 11 14 Scenario 2 WW Inverted Block									
Wills L. Lander County (198									
GGAZZOA, ELLENGOZOA EL JASSE									
	AND AND SOLUTION								
Monthly Minimum Charge									
	3/4"	\$	23 15	\$	23 84	\$	24 56	\$	25 30
	1"		38 93		40 10		41 30		42 54
	1 1/2"		77 87		80 21		82 61		85 09
	2*		124 59		128 33		132 18		136 14
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
Monthly Minimum Charge									
	3/4"	\$	34 72	\$	35 77	\$	36 84	\$	37 94
	1"		58 40		58 40		60 15		61 95
	1 1/2"		116 81		116 81		120 31		123 92
	2"		186 89		186 89		192 49		198 27
Volume Rate/1,000 Gal									
2,001	10,000	\$	7 59	\$	7 59	\$	7 82	\$	8 05
10,001	20,000		11 49		11 49		11 83		12 19
20,001	30,000		13 53		13 53		13 94		14 35

	CITY OF CELINA	
	WATER/WASTEWATER COST OF SERVICE MODEL	
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	Effective Constitution 1	effective
to the state of the last of the state of the	And the same of th	A Company of the Company of the Company

City Rate Plan -- Three Year Summary
Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

Monthly Minimum Charge					
	3/4"	\$ 27 81	\$ 28 64	\$ 29 50	\$ 30
	1"	48 67	50 13	51 63	53
	1 1/2"	97 34	100 26	103 27	100
	2"	155 74	160 41	165 22	17
	3"	233 60	240 61	247 83	25
	4"	389 34	401 02	413 05	42
Volume Rate/1,000 Gal					
2,001	10,000	\$ 5 06	\$ 5 21	\$ 5 37	\$
10,001	20,000	7 66	7 89	8 13	
20,001	30,000	9 02	9 29	9 57	
30,001	Above	13 02	13 41	13 81	1
at and an analysis of the same to an artist of the same to the					
	12 m 17 m 17 m 17 m 17 m 2 m 18 m 17 m 2				
	3/4"	\$ 41 72	\$ 42 97	\$ 44 26	\$ 4
	3/4" 1"	\$ 73 01	\$ 75 20	\$ 44 26 77.45	\$
Monthly Minimum Charge	3/4" 1" 1 1/2"	\$	\$	\$	\$ 7
	3/4" 1" 1 1/2" 2"	\$ 73 01	\$ 75 20	\$ 77.45	\$ 7 15
	3/4" 1" 1 1/2" 2" 3"	\$ 73 01 146 01	\$ 75 20 150 39	\$ 77.45 154 90	\$ 7 15 25
	3/4" 1" 1 1/2" 2"	\$ 73 01 146 01 233 61	\$ 75 20 150 39 240 62	\$ 77.45 154 90 247.84	\$ 7 15 25 38
	3/4" 1" 1 1/2" 2" 3"	\$ 73 01 146 01 233 61 350 40	\$ 75 20 150 39 240 62 360 91	\$ 77.45 154 90 247.84 371 74	\$ 7 15 25 38
Monthly Minimum Charge	3/4" 1" 1 1/2" 2" 3"	\$ 73 01 146 01 233 61 350 40	75 20 150 39 240 62 360 91	77.45 154 90 247.84 371 74	7 15 25 38 63
Monthly Minimum Charge Volume Rate/1,000 Gal	3/4" 1" 1 1/2" 2" 3" 4"	73 01 146 01 233 61 350 40 584 01	75 20 150 39 240 62 360 91 601 53	77.45 154 90 247.84 371 74 619 58	7 15 25 38 63
Monthly Minimum Charge Volume Rate/1,000 Gal 2,001	3/4" 1" 1 1/2" 2" 3" 4"	73 01 146 01 233 61 350 40 584 01	75 20 150 39 240 62 360 91 601 53	77.45 154 90 247.84 371 74 619 58	4 7 15 25 38 63

CITY OF CELINA WATER/WASTEWATER COST OF SERVICE MODEL Effective Effective Effective Current Jan-19

City Rate Plan -- Three Year Summary
Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

Monthly Minimum Charge					
	3/4"	\$ 21 50 \$	23 44 \$	25 54	\$ 278
	1"	38 63	42 11	45 90	50 (
	1 1/2"	72 10	78 59	85 66	93 3
	2"	123 60	134 72	146 85	160.
Volume Rate/1,000 Gal					
2,001	5,000	5 84	5 84	6 37	6 9
5,001	Maximum	5 84	7 23	7 88	8
	Maximum Gallons	14 000	13,000	12,000	11.0
dellas lite in a sales made letter en vorzande side at lite.	summer Suite White				
, , , , , , , , , , , , , , , , , , ,	suin ann Said Mata				
, , , , , , , , , , , , , , , , , , ,	3/4"	32 25	35 15	38 32	41
Monthly Minimum Charge		32 25 57 95	35 15 63 16	38 32 68 84	
	3/4"				75
	3/4" 1"	57 95	63 16	68 84	75 140
	3/4" 1" 1 1/2"	57 95 108 15	63 16 117 88	68 84 128 49	75 (140 (
Monthly Minimum Charge	3/4" 1" 1 1/2"	57 95 108 15	63 16 117 88	68 84 128 49	75 (140 (240
Monthly Minimum Charge Volume Rate/1,000 Gai	3/4" 1" 1 1/2" 2"	57 95 108 15 185 40	63 16 117 88 202 09	68 84 128 49 220 27	41 7 75 (140 (240 ⁻ 15 3 18 8

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Dr. v., wish a first subject of the first of	CITY OF CELINA		1 inc about 1
		- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	WATER/WASTEWATER COST OF SERVIC	E MODEL	the transfer of the second
And the second s			and the same of th
	Effective Ef		Incition
	Murrant Jan 18		
But the said	Assert Commence and the second	Section 1 Section	2 Commence

City Rate Plan -- Three Year Summary
Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

Monthly Minimum Charge					
	3/4"	25 75	28 07	30 59	33 3
	1"	48 29	52 64	57 37	62
	1 1/2"	90 13	98 24	107 08	116
	2"	154 50	168 41	183 56	200
	4"	386 25	421 01	458 90	500
Volume Rate/1,000 Gal					
2,001	Above	5 84	6 37	6 94	7
allikklikklikaan siiseen siirikkii saataan saan saan	gyphonisteere ja kanaa ja ta				
a ki kolik liki kolok ki kunin en muuniksen en en titarik kanan kerikun en muun muun koron k	gradum et terre in de man jorde i				
i kild fill to held krisser an mandet ser twentite belande at enter transversament to the pe	3/4"	38 63	42 10	45 89	50
i kild fill to held krisser an mandet ser twentite belande at enter transversament to the pe	3/4" 1"	38 63 72 44	42 10 78 95	45 89 86 06	
i kild fill to held krisser an mandet ser twentite belande at enter transversament to the pe					93
ak kild kill si kild kilomen summakki kiromentili sali benjanke sikumun summaksi sa k	1"	72 44	78 95	86 06	93 175
Monthly Minimum Charge	1" 1 1/2"	72 44 135 20	78 95 147 36	86 06 160 63	93 175 300
a ki kolik liki kolok ki kunin en muuniksen en en titarik kanan kerikun en muun muun koron k	1" 1 1/2" 2"	72 44 135 20 231 75	78 95 147 36 252 61	86 06 160 63 275 34	50 (93 (175 (300 750 (

	Control of the second of the s
	CITY OF CELINA
	WATER/WASTEWATER COST OF SERVICE MODEL
	Effective Effective Effective
Control of the State of the Sta	Surrent Jan 19

City Rate Plan -- Three Year Summary

Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

5,000 Gallons 3/4" Meter				
Total	\$ 38 33 \$	39 48 \$	40 66 \$	41 88
Dollar Inc	1 20	1 15	1 18	1 22
Percent Inc	3 2%	3 0%	3 0%	3 0
10,000 Gallons 3/4" Meter				
Total	63 63	65 54	67 51	69 53
Dollar Inc	1 70	1 91	1 97	2 03
Percent Inc	2 7%	3 0%	3 0%	3 0
20,000 Gallons 3/4" Meter				
Total	140 23	144 44	148 77	153 23
Dollar Inc	3 90	4 21	4 33	4 46
Percent Inc	2 9%	3 0%	3 0%	3 0
30,000 Gallons 3/4" Meter				
Total	230 43	237 34	244 46	251 8
Dollar Inc	7 30	6 91	7 12	7 33
Percent Inc	3 3%	3 0%	3 0%	3 0%

	NOW THE SECOND S	
	CITY OF CELINA	
	WATER/WASTEWATER COST OF SERVICE MODEL	"不是我们"。 "不是我们"
	And the state of t	
	Effective Effective E	Scilve
A Service Secretics of the Secretics of the Secretic Secretics	Silvent Silvent	in 24

City Rate Plan -- Three Year Summary

Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

3 1000000000		**************************************				
3 : Paragraphical Color	artemanina aram yigi mebulumini da 1924 da ya ya Maya da 1944 da ta 1949 da 1964 da 1964 da 1964 da 1964 da 19 Ta ta	AR KLAN (1941)				
5,000	3/4" Meter					
	Total	\$	57 49 \$	58 54 \$	60 29 \$	62 10
	Dollar Inc		1 79	1 05	1 76	1 81
	Percent Inc		3 2%	1 8%	3 0%	3 0%
10,000	3/4" Meter					
	Total		95 44	96 49	99 38	102 36
	Dollar Inc		2 54	1 05	2 89	2 98
	Percent Inc		2 7%	1 1%	3 0%	3 0%
20,000	3/4" Meter					
•	Total		210 34	211 39	217 73	224 26
	Dollar Inc		5 84	1 05	6 34	6 53
	Percent Inc		2 9%	0 5%	3 0%	3 0%
4 Januari de La Company	ingeneration description of the second se					
30,000 Gai	lons 1 1/2" Meter					
	Total		304 62	313 76	323 17	332 87
	Dollar Inc		6 40	9 14	9 41	9 70
	Percent inc		2 1%	3 0%	3 0%	3 0%
60,000 Gal	lons 1 1/2" Meter					
	Total		695 22	716 08	737 56	759 69
	Dollar Inc		25 00	20 86	21 48	22 13
	Percent Inc		3 7%	3 0%	3 0%	3 0%

		WATI		ITY OF CELINA ATER COST OF S	ERVICE MODEL	
Istoria	stant and the said and said a	eside en eside de C	ument	Effective Jan-19	Effective	Effective Jan-21
	City Rate Plan Three Year Summary Scen: 2018 11 14 Scenario 2 WW Invert	ed Block				
5	entralinguase romannas romanas en como en elemente del lega en la principa compata como el libro.	ii mille				
	5,000 Gallons 3/4" Meter					
	Total	\$	39 02 \$	40 96	\$ 44 64	\$ 48 66
	Dollar Inc		1 23	1 94	3 69	4 02
	Percent Inc		3 3%	5 0%	9 0%	9 0%
	10,000 Gallons 3/4" Meter					
	Total		68 22	77 11	84 04	91 61
	Dollar Inc		1 78	8 89	6 94	7 56
	Percent Inc		2 7%	13 0%	9 0%	9 0%
	15,000 Gallons 3/4" Meter					
	Total		91 58	106 03	115 57	125 97
	Dollar Inc		2 22	14 45	9 54	10 40
	Percent Inc		2 5%	15 8%	9 0%	9 0%
	20,000 Gallons 3/4" Meter					
	Total		91 58	106 03	115 57	125 97
	Dollar Inc		2 22	14 45	9 54	10 40
	Percent Inc		2 5%	15 8%	9 0%	9 0%
6	and the second s					
	30,000 Gallons 1 1/2" Meter					
	Total 1 1/2"	\$	253 65	276 48	\$ 301 36	\$ 328 48
	Dollar Inc	•	3 08	22 83	24 88	27 12
	Percent Inc		1 2%	9 0%	9 0%	9 0%
	60,000 Gallons 1 1/2" Meter					
	Total 1 1/2"		640 65	698 31	761 16	829 66
	Dollar Inc		132 08	57 66	62 85	68 50
	Percent Inc		26 0%	9 0%	9 0%	9 0%

111	Carrier Section			rid ku ju	y as he follows a state of	V. S. Faller Co. C		
ŕ	14 / 14		· · —		CITY OF CELINA			
, ,				ATER/WAST	EWATER COST OF SERV	ICE MODEL		
		and an interest of the second	·			***		
				3 S ()	Effective	Effective	Effective	•
3	Maria Valle Lorde Section	dali karima dista a cok	Same delinetic	Current	Jan-19	Jan 20		this is not a B

City Rate Plan -- Three Year Summary

Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

	000m. 2010 11 14 000mano 2 = 1111 mm	orton Block				
5	the mark were beginner as producting the marginal property in a sold sugar darks of property.					
	5,000 Gallons Water, 5,000 Gallons WW 3/4" Met	er				
	Total	\$	77 35 \$	80 43 \$	85 31 \$	90 54
	Dollar Inc		2 43	3 08	4 87	5 24
	Percent Inc		3 2%	4 0%	6 1%	6 1%
	10,000 Gallons Water, 10,000 Gallons WW 3/4" M	eter				
	Total		131 85	142 64	151 55	161 14
	Dollar Inc		3 48	10 79	8 91	9 59
	Percent Inc		2 7%	8 2%	6 2%	6 3%
	20,000 Gallons Water, 14,000 Gallons WW 3/4" M	eter				
	Total		231 81	250 46	264 34	279 20
	Dollar Inc		6 12	18 65	13 88	14 86
	Percent Inc		2 7%	8 0%	5 5%	5 6%
	30,000 Gallons Water, 14,000 Gallons WW 3/4" M	eter				
	Total		322 01	343 37	360 03	377 77
	Dollar Inc		9 52	21 36	16 66	17 73
	Percent Inc		3 0%	6 6%	4 9%	4 9%
6						
	30,000 Gallons Water, 30,000 Gallons WW 1 1/2"	Meter				
	Total -	\$	558 27 \$	590 24 \$	624 53 \$	661 35
	Dollar Inc		9 48	31 97	34 30	36 82
	Percent Inc		1 7%	5 7%	5 8%	5 9%
	60,000 Gallons Water, 60,000 Gallons WW 1 1/2"	Meter				
	Total -		1,335 87	1,414 39	1,498 72	1,589 35
	Dollar Inc		157 08	78 52	84 33	90 63
	Percent Inc		13 3%	5 9%	6 0%	6 0%

		, ,	,		WATE	CIT ER/WASTEWAT	Y OF CELINA ER COST OF S	SERVICE MOD	EL	,	,	,
na de de la companya de de la companya de la compan	antimorna francisco de la companya del companya de la companya del companya de la	Current	Effective Jan-18	Effective Jan-19	Effective Jen-20	Effective Jan-21	Effective Jan-22	Effective Jan-23	Effective Jan-24	Effective Sanda	Effective Jan 25	Effective
City Rate Plan 10												
Scen: 2018 11 14 5			І Віоск									
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garana yang garana yang garana ang garana an Ang garana ang garana	A Alle											
	ANN AND AND AND AND AND AND AND AND AND											
Monthly Minimum Char												
	3/4"	\$ 22.25 \$										
	1" 1 1/2"	38 93 77 87	38 93 77 87	40 10 80 21	41 30 82 61	42 54 85 09	43 82 87 64	45 13 90 27	46 03 92 08	46 95 93 92	47 89 95 80	48 85 97 71
	2"	124 59	124 59	128 33	132 18	136 14	140 23	144 43	147 32	150 27	153 27	156 34
	3"	•	-	-	-	-	-	-	-	-	-	-
	4"		-	-	-	-	-	-	-	-	-	-
	6" 8"	-	-	-	•	-	-	-	-	-	-	-
Volume Rate/1,000 Gal	·											
2,001	10,000	4 96	5 06	5 21	5 37	5 53	5 70	5 87	5 98	6 10	6 22	6 35
10,001	20,000	7 44	7 66	7 89	8 13	8 37	8 62	8 88	9 06	9 24	9 42	9 61
20,001	30,000	8 68	9 02	9 29	9 57	9 86	10 15	10 46	10 67	10 88	11 10	11 32
30,001	Above -	12 40	13 02 -	13 41 -	13 81 -	14 23	14 65 -	15 09	15 4 0	15 70 -	16 02 -	16 34
	PROGRAMA.											
Monthly Minimum Char	<u>ge</u> 3/4"	\$ 33.38 \$	34 72 \$	35 77	\$ 36.84 \$	37 94 \$	39 08 \$	40 26 \$	41 06	\$ 41.88 \$	42 72 \$	43 57
	1"	58 40	58 40	58 40	60 15	61 95	63 81	65 72	67 70	69 05	70 43	71 84
	1 1/2"	116 81	116 81	116 81	120 31	123 92	127 64	131 47	135 41	138 12	140 88	143 70
	2"	186 89	186 89	186 89	192 49	198 27	204 21	210 34	216 65	220 98	225 40	229 91
	3"	-	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	•	-	•	-
	6" 8"	-	-	-	-	- -	-	-	•	-	•	-
Volume Rate/1,000 Gal												
2,001	10,000	7 44	7 59	7 59	7 82	8 05	8 29	8 54	8 80	8 97	9 15	9 34
10,001	20,000	11 16	11 49	11 49	11 83	12 19	12 56	12 93	13 32	13 59	13 86	14 14
20,001	30,000	13 02	13 53	13 53	13 94	14 35	14 78	15 23	15 68	16 00	16 32	16 65
30,001	Above	18 60	19 53	19 53	20 12	20 72	21 34	21 98	22 64	23 09	23 56	24 03
_	-	-	_	_	-	_	-	-	_	-	_	_

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		Cirront	Effective Jan-18	Emective Jan-19	Effective	Effective Jan-21	Effective Jan-22	Effective January	Effective July 24		Effectivo	
City Rate Plan 1 Scen: 2018 11 14			d Block									
· · · · · · · · · · · · · · · · · · ·												
Monthly Minimum Cha												
	3/4"	\$ 27.81										
	1"	48 67	48 67	50 13	51 63	53 18	54 78	56 42	57 55	58 70	59 88	61 07
	1 1/2" 2"	97 34 155 74	97 34	100 26 160 41	103 27	106 37	109 56	112 84	115 10	117 40	119 75	122 15
	2 3"	233 60	155 74 233 60	240 61	165 22 247 83	170 18 255 26	175 29 262 92	180 55 270 81	184 16 276 22	187 84 281 75	191 60 287 38	195 43 293 13
	3 4"	389 34	389 34	401 02	413 05	425 44	438 21	451 35	460 38	469 59	478 98	488 56
	6"	-	303 34	-		72577	-30 21	45133	400 30	409 39	470 90	400 00
	8"	-	-	-	-	-	-	-	-	-	- -	-
Volume Rate/1,000 Gal												
2,001	10,000	4 96	5 06	5 21	5 37	5 53	5 70	5 87	5 98	6 10	6 22	6 35
10,001	20,000	7 44	7 66	7 89	8 13	8 37	8 62	8 88	9 06	9 24	9 42	9 61
20,001	30,000	8 68	9 02	9 29	9 57	9 86	10 15	10 46	10 67	10 88	11 10	11 32
30,001 -	Above	12 40 -	13 02 -	13 41 -	13 81 -	14 23 -	14 65 -	15 09 -	15 4 0	15 70 -	16 02 -	16 34 -
	*** *********************************											
Monthly Minimum Cha	_											
	3/4"	\$ 41.72										
	1"	73 01	73 01	75 20	77 45	79 77	82 17	84 63	86 33	88 05	89 81	91 61
	1 1/2" 2"	146 01	146 01	150 39	154 90	159 55	164 34	169 27	172 65	176 10	179 63	183 22
	2 3"	233 61 350 40	233 61 350 40	240 62 360 91	247 84 371 74	255 27 382 89	262 93 394 38	270 82 406 21	276 23 414 33	281 76 422 62	287 39 431 07	293 14 439 69
	3 4"	584 01	584 01	601 53	619 58	638 16	657 31	677 03	690 57	704 38	718 47	732 84
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Volume Rate/1,000 Gal												
2,001	10,000	7 44	7 59	7 82	8 05	8 29	8 54	8 80	8 97	9 15	9 34	9 52
10,001	20,000	11 16	11 49	11 83	12 19	12 56	12 93	13 32	13 59	13 86	14 14	14 42
20,001	30,000	13 02	13 53	13 94	14 35	14 78	15 23	15 68	16 00	16 32	16 65	16 98
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City Rate Plan -- 10 Year Summary Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

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Monthly Minimu	m Charge												
	3/4"	\$	20 60 \$	21 50 \$	23 44 \$	25 54 \$	27 84 \$	30 35 \$	33 08 \$	34 07 \$	35 10 \$	36 15 \$	37 23
	1"		38 63	38 63	42 11	45 90	50 03	54 53	59 44	61 22	63 06	64 95	66 90
	1 1/2"		72 10	72 10	78 59	85 66	93 37	101 78	110 93	114 26	117 69	121 22	124 86
	2"		123 60	123 60	134 72	146 85	160 07	174 47	190 17	195 88	201 76	207 81	214 04
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Volume Rate/1,0	00 Gal												
	001 5,000)	5 73	5 84	5 84	6 37	6 94	7 56	8 24	8 49	8 75	9 01	9 28
	001 14,000)	5 73	5 84	7 23	7 88	8 59	9 36	10 21	10 51	10 83	11 15	11 49
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Monthly Minimu	m Charge												
	3/4*	•	30 90	32 25	35 15	38 32	41 76	45 52	49 62	51 11	52 64	54 22	55 85
	1'	•	57 95	57 95	63 16	68 84	75 04	81 79	89 16	91 83	94 59	97 42	100 35
	1 1/2'	•	108 15	108 15	117 88	128 49	140 06	152 66	166 40	171 39	176 54	181 83	187 29
	2'	•	185 40	185 40	202 09	220 27	240 10	261 71	285 26	293 82	302 63	311 71	321 06
	3'		-	-	-	-	-	-	-	-	-	•	-
	4'	•	-	-	-	-	-	-	-	-	-	-	-
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Volume Rate/1,0	000 Gal												
	001 5,000)	8 60	12 90	12 90	14 06	15 33	16 71	18 21	18 76	19 32	19 90	20 49
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	CITY OF CELINA WATERWASTEWATER COST OF SERVICE MODEL	
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City Rate Plan -- 10 Year Summary
Scen: 2018 11 14 Scenario 2 -- WW Inverted Block

Contract Con	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,											
Monthly Minimum Chan	ge											
	3/4"	25 75	25 75	28 07	30 59	33 35	36 35	39 62	40 81	42 03	43 29	44 59
	1"	48 29	48 29	52 64	57 37	62 54	68 17	74.30	76 53	78 83	81 19	83 63
	1 1/2"	90 13	90 13	98 24	107 08	116 72	127 23	138 68	142 84	147 12	151 54	156 08
	2"	154 50	154 50	168 41	183 56	200 08	218 09	237 72	244 85	252 19	259 76	267 55
	3"	-	-	-	-	-	-	-	-	-	-	•
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	6"	-	-	-	-	-	-	-	-	_	-	-
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Volume Rate/1,000 Gal												
2,001	Above	5 73	5 84	6 37	6 94	7 56	8 24	8 99	9 26	9 53	9 82	10 11
	**											
	and the											
Monthly Minimum Char	ge											
	3/4"	38 63	38 63	42 10	45 89	50 02	54 52	59 43	61 21	63 05	64 94	66 89
	1"	72 44	72 44	78 95	86 06	93 81	102 25	111 45	114 79	118 24	121 78	125 44
	1 1/2"	135 20	135 20	147 36	160 63	175 08	190 84	208 01	214 25	220 68	227 30	234 12
	2"	231 75	231 75	252 61	275 34	300 12	327 13	356 58	367 27	378 29	389 64	401 33
	3"	-	-	-	-	-	-	-	-	-	-	-
	4"	579 38	579 38	631 52	688 36	750 31	817 84	891 44	918 18	945 73	974 10	1,003 32
	6"	-	-	-	-	-	-	-	-	-	-	-
	8"	-	•	-	-	-	-	-	-	-	-	-
Volume Rate/1,000 Gal												
2,001	Above	8 60	12 90	14 06	15 33	16 71	18 21	19 85	20 44	21 06	21 69	22 34
•	-	-	-	•	-	-	-	-	-	-	-	-

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	· · · · · · · · · · · · · · · · · · ·	C	CITY OF CELINA	,			
1		WATER/WASTEW/	ATER COST OF SERVICE MOI	DEL .		,	- 3
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City Rate Plan -- 10 Year Summary

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	ACCEPTANTO THE										
5,000 Gallons 3/4" Meter											
Total	\$ 37 13		39 48 \$	40 66 \$	41 88 \$	43 14 \$	44 43 \$	45 32 \$	46 23 \$	47 15 \$	48 10
Dollar inc		1 20	1 15	1 1 8	1 22	1 26	1 29	0 89	0 91	0 92	0 94
Percent Inc		3 2%	3 0%	3 0%	3 0%	3 0%	3 0%	2 0%	2 0%	2 0%	2 0%
10,000 Gallons 3/4"" Meter											
Total	61 93	63 63	65 54	67 51	69 53	71 62	73 76	75 24	76 74	78 28	79 85
Dollar Inc		1 70	1 91	1 97	2 03	2 09	2 15	1 48	1 50	1 53	1 57
Percent Inc		2 7%	3 0%	3 0%	3 0%	3 0%	3 0%	2 0%	2 0%	2 0%	2 0%
20,000 Gallons 3/4" Meter											
Total	136 33	140 23	144 44	148 77	153 23	157 83	162 57	165 82	169 13	172 52	175 97
Dollar Inc		3 90	4 21	4 33	4 46	4 60	4 73	3 25	3 32	3 38	3 45
Percent Inc		2 9%	3 0%	3 0%	3 0%	3 0%	3 0%	2 0%	2 0%	2 0%	2 0%
30,000 Gallons 3/4" Meter											
Total	223 13	230 43	237 34	244 46	251 80	259 35	267 13	272 47	277 92	283 48	289 15
Dollar Inc		7 30	6 91	7 12	7 33	7 55	7 78	5 34	5 4 5	5 56	5 67
Percent Inc		3 3%	3 0%	3 0%	3 0%	3 0%	3 0%	2 0%	2 0%	2 0%	2 0%

Percent Inc

					WATE		Y OF CELINA ER COST OF S	ERVICE MODE	L			
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To Do	ilons 3/4"" Meter otal ollar Inc ercent Inc	92 90	95 44 2 54 2 7%	96 49 1 05 1 1%	99 38 2 89 3 0%	102 36 2 98 3 0%	105 43 3 07 3 0%	108 60 3 16 3 0%	111 45 2 86 2 6%	113 68 2 23 2 0%	115 95 2 27 2 0%	118 27 2 32 2 0%
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ing distribution of the second	S ph (Dir	Effective Jan-18	Effective Jan-19	Effective	Effective Jan-21	Effective Jan 22	Effective	Effective	Effortive	Emicino	
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5	and hali pality section of the	l									
5,000 Gallons 3/4" Meter Total Dollar Inc Percent Inc	\$ 37 79	\$ 39 02 \$ 1 23 3 3%	40 96 1 94 5 0%	\$ 44 64 5 3 69 9 0%	\$ 48 66 5 4 02 9 0%	53 04 9 4 38 9 0%	\$ 57.81 \$ 4.77 9.0%	59 55 1 73 3 0%	\$ 61 33 1 79 3 0%	\$ 63 17 \$ 1 84 3 0%	65 07 1 90 3 0%
10,000 Gallons 3/4" Meter Total Dollar Inc Percent Inc	66 44	68 22 1 78 2 7%	77 11 8 89 13 0%	84 04 6 94 9 0%	91 61 7 56 9 0%	99 85 8 24 9 0%	108 84 8 99 9 0%	112 11 3 27 3 0%	115 47 3 36 3 0%	118 93 3 46 3 0%	122 50 3 57 3 0%
20,000 Gallons 3/4" Meter Total Dollar Inc Percent Inc	89 36	91 58 2 22 2 5%	106 03 14 45 15 8%	115 57 9 54 9 0%	125 97 10 40 9 0%	137 31 11 34 9 0%	149 66 12 36 9 0%	154 15 4 49 3 0%	158 78 4 62 3 0%	163 54 4 76 3 0%	168 45 4 91 3 0%
30,000 Gallons 3/4" Meter Total Dollar Inc Percent Inc	89 36	91 58 2 22 2 5%	106 03 14 45 15 8%	115.57 9 54 9 0%	125 97 10 40 9 0%	137 31 11 34 9 0%	149 66 12 36 9 0%	154 15 4 49 3 0%	158 78 4 62 3 0%	163 54 4 76 3 0%	168 45 4 91 3 0%
annaturimmer or an italian karimitar	halusik arak et assimiliari en a	I									
30,000 Gallons 1 1/2" Meter Total 1 1/2" Dollar Inc Percent Inc	\$ 250 57	\$ 253 65 \$ 3 08 1 2%	276 48 22 83 9 0%	\$ 301 36 5 24 88 9 0%	\$ 328 48 5 27 12 9 0%	358 05 5 29 56 9 0%	\$ 390 27 \$ 32 22 9 0%	401 98 11 71 3 0%	\$ 414 04 12 06 3 0%	\$ 426 46 \$ 12 42 3 0%	439 25 12 79 3 0%
60,000 Gallons 1 1/2" Meter Total 1 1/2" Dollar Inc Percent Inc	422 47	428 85 6 38 1 5%	467 45 38 60 9 0%	509 52 42 07 9 0%	555 37 45 86 9 0%	605 36 49 98 9 0%	659 84 54 48 9 0%	679 63 19 80 3 0%	700 02 20 39 3 0%	721 02 21 00 3 0%	742 65 21 63 3 0%





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CITY OF CELINA

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Water and Wastewater Rate Study and Financial Forecast



CITY OF CELINA WATER AND WASTEWATER RATE STUDY TABLE OF CONTENTS

Executive Summary	3
Introduction and Demographic Profile	14
Background	14
Report Organization	
City Overview	
Water and Wastewater Current Rates	
Water and Wastewater Rate Comparison	
Water & Wastewater Test Year and Forecast Volumes	
Population – Current and Projected	
Water and Wastewater Customers and Meters – Test Year & Ten-Year Forecast	
Historical and Forecast Water Consumption	
Peaking Factors	
Historical and Forecast Wastewater Flows	
Water & Wastewater Forecast Revenue Requirement	
Operating Expenses and Capital Outlays – Test Year	
Operating Expenses and Capital Outlays – Test Year Forecast	
Upper Trinity Regional Water District (UTRWD)	
Capital Improvement Plan	
Non-Rate Revenues	
Net Revenue Requirement	
Water Utility Cost Functionalization	
Water Utility Cost Classification	
Water Utility Cost Allocation	
Wastewater Utility Cost Functionalization and Classification	
Wastewater Utility Cost Allocation	
Water and Wastewater Rate Design	46

Appendix A - Water and Wastewater Rate Model Summary - Alternative 1

Appendix B - Water and Wastewater Rate Model Summary - Alternative 2

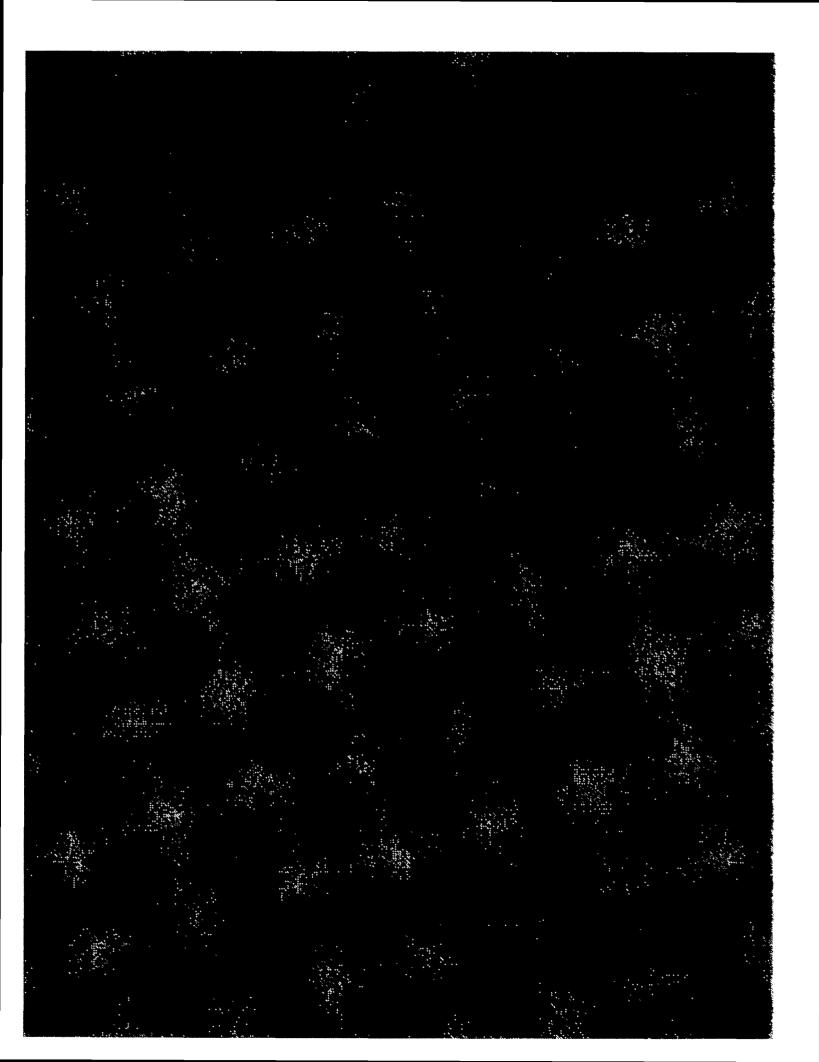


Acknowledgements

During the course of this rate study, several City of Celina employees expended considerable time and effort in assisting the project team. These employees included the Mayor and Council, Mr. Jason Laumer, Mr. Paul DeBuff, Ms. Amy Kuehn, Mr. Jay Toutounchain, Ms. Kimberly Brawner, and Mr. Alan Fourmentin. The project team owes a debt of gratitude to the hard work, dedication and professionalism of these individuals, without whom this project would not have been successfully completed.

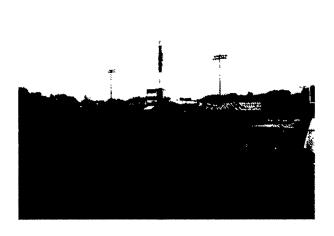
The project team has relied upon the extensive data supplied by the City of Celina. Thus, the integrity of the study is largely dependent upon the accuracy of this financial and customer data. Every effort has been made by the project team to validate and confirm the information contained herein prior to the preparation of the final study documents; however we cannot guarantee the reliability of data supplied to us by the City. This report presents no assurance or guarantee that the forecast contained herein will be consistent with actual results or performances. These represent forecasts based on a series of assumptions about future behavior and are not guarantees. Any changes in assumptions or actual events may result in significant revisions to the forecast and its conclusions. The cash flow projections and debt service coverage calculations are not intended to present overall financial positions, results of operations, and/or cash flows for the periods indicated, which is in conformity with guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants.





Executive Summary

Background



In April 2018, the City of Celina, Texas (the "City") engaged **Willdan Financial Services** to conduct a water and wastewater rate study and long-term financial plan. The City was interested in developing a comprehensive rate plan for FY 2018 and beyond. The objective of this study is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service and coverage requirements, while at the same time to the best extent possible minimizing the impact of any adjustments on ratepayers.

The City identified numerous objectives for this study, including but not limited to the following:

- A comprehensive analysis and evaluation of the water and wastewater systems' current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration salient factors such as cost
 of water and wastewater treatment, inflation, and system growth.
- A review and analysis of the impact of forecast cost increases from Upper Trinity Regional Water District ("UTRWD"), the City's primary water and wastewater wholesale service provider, on the City's retail rates.
- A thorough review of the water and wastewater systems' known capital improvement needs, as well as a
 determination of the need for funding capital requirements through the issuance of long-term debt.
- An estimate of current and forecast accounts, volumes and billing units for the ten-year forecast period.
- An analysis of alternative rate structures for water and wastewater rates that will recover sufficient revenues and will distribute costs equitably.
- A detailed analysis and comparison of the City's current and proposed rates to rates in other surrounding communities.

Water and Wastewater Rate Comparison

Table ES-1 compares the City's monthly water and wastewater charges to nearby cities in Texas. Volumes of 5,000 gallons for water and 5,000 gallons for wastewater were used for the residential comparison as it represents typical usage levels for an average household. The rate data is based on published rates and ordinances posted by each



municipality on their website. These rates do not include sales tax, activation or other charges beyond the basic minimum and volume charges. The following points are notable:

- Celina's residential monthly charges are average when compared to the surveyed communities.
- Celina's residential charges are approximately the same as the state average.
- It should be noted that according to US governmental statistics, as many as 30% of water and wastewater
 utilities charge rates that do not cover their costs. So if a utility has low rates, this does not necessarily
 translate into low costs.

TABLE ES-1

	V	Vater	Was	tewater	Total		
Celina	\$	37.13	\$	37.79	\$	74.92	
Allen		31.97		32 74		64.71	
Frisco		29.21		41.52		70.73	
Mustang SUD		44.05		51.60		95.65	
Prosper		31.90		46 12		78.02	
Colleyville		33 06		25.27		58.33	
Coppell		33.60		31 36		64.96	
University Park		29.13		33.60		62.73	
Rockw all		35.72		34.90		70.62	
Fairview Keller		35.42 40.84		37.08 35.35		72.50 76.19	
Murphy		46.38		38 87		85.25	
Mc Kinney		37.45		39.85		77.30	
Southlake		54.17		43.21		97.38	
Little Elm		40.76		42.29		83.05	
Marillee SUD		47 40		37 79		85.19	
Sample Average		38.01		38.08		76.10	
2018 State Average*		38.21		35.99		74.21	

Water and Wastewater Customers and Usage - Test Year & Forecast

Table ES-2 and **Table ES-3** present total historical and forecast water accounts for the City. For each of the historical years, the average number of accounts for the year is shown and the growth reflects the difference from one fiscal year to the next. The charts reveal that in 2016 and 2017 the City experienced growth in excess of 810 water accounts. The project team is forecasting that account growth will continue in future years, tapering down from 23% in FY 2019 to 6% in 2027. The forecast projects that the test year 2018 total of **5,090** will increase to **12,795** by 2027.



The charts further reveal that residential accounts represent the largest water customer class, at 3,611 accounts in the test year 2018.

TABLE ES-2

			Was to the second of the secon					
Fiscal Year	Residential	Residential Outside	Commercial	Commercial Outside	Total			
		the section of the se						
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			

TABLE ES-3

			CUSTOMERS		
~	<u> </u>	VASTEWATER CU	stomer Classes		
	Residential	Residential Outside	Commercial	Commercial Outside	Total
	NASTEWATER"	Take Cimebanen	a falleglister.		
FY 2015	2,540	1	131	* t	2,67
FY 2016	3,118	1	129	1	3,24
FY 2017	3.930	1	130	3	4,06
12 Mo. Apr '18	4,208	1	146	1	4,35
FY 2019	5,148	1	179	1	5,32
FY 2020	6,184	1	215	1	6,40
FY 2021	6,876	1	239	1	7,11
FY 2022	7,568	1	263	1	7,83
FY 2023	8,244	1	286	1	8,53
FY 2024	8,890	1	308	1	9,20
FY 2025	9,486	1	329	1	9,81
FY 2026	10,016	1	348	1	10,36
FY 2027	10,576	1	367	1	10,94

Table ES-4 presents consumption by rate classification for the City for the past three fiscal years and the forecast growth over the next ten years.

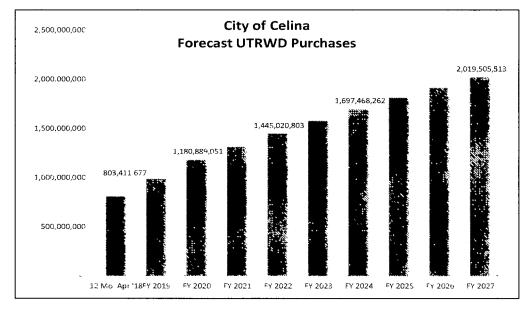


TABLE ES-4

	FC	RECAST BILLE	ED CONSUMPT	TON			
	Contract of the Contract of th						
	***************************************	Residential		Commercial	•		
	Residential	Outside	Commercial	Outside	Total		
	3333						
				the horizontal transfer of the same of the			
FY 2015	206,962,840	41,836,504	70 E71,984	10,199 400	332,570,72		
FY 2016	226,356.251	69,370,331	86 881 720	10 076 400	392,684,70		
FY 2017	258.818,537	95,140,618	101,681,500	26 425,200	472,065,85		
	Washing of		Sirability and sixtee				
12 Mo Apr 18		100,247,428	104,120,104	22,390,069	535,607,78		
FY 2019	377,909,858	122,663,003	127,401,620	27,396,544	655,371,02		
FY 2020	453,961,289	147,347,983	153,040,209	32,909,886	787,259,36		
FY 2021	504,714,730	163,821,671	170,150,296	36,589,253	875,275,95		
FY 2022	555,499,694	180,305,592	187,271,011	40,270,905	963,347,20		
FY 2023	605,184,143	196,432,305	204,020,718	43,872,775	1,049,509,94		
FY 2024	652,546,384	211,805,269	219,987,558	47,306,296	1,131,645,50		
FY 2025	696,319,686	226,013,326	234,744,488	50,479,638	1,207,557,13		
FY 2026	735,244,392	238,647,612	247,866,852	53,301,482	1,275,060,33		
FY 2027	776,345,014	251,988,163	261,722,764	56,281,068	1,346,337,009		

Chart ES-5 presents forecast increase in water purchases (gallons) from UTRWD for the period FY 2019 through FY 2027. The chart reveals that under current circumstances, and assuming no changes to the current UTRWD contractual methodology, the City water purchases are forecast to increase significantly over the next decade.

CHART ES-5





Net Revenue Requirement

Table ES-6 presents the City's forecast Net Revenue Requirement for the ten-year period FY 2018 through FY 2027. Details behind these calculations can be found in the rate model contained in **Appendix A**. This forecast is based on the following set of assumptions:

- Most operating costs are expected to increase at an annual rate of 3%, which is approximately equivalent to the rate of inflation.
- Certain expenses will increase at above-inflation rates, to reflect the rapid rate of increase of these costs. These expenses include chemicals, workers' compensation, Medicare and insurance.
- The City of Celina staff provided guidance on inflation factors used in their budgetary forecasts and these same factors were then applied within the rate model.
- An additional eight employees are anticipated by the City at this time. Two utility billing personnel; two water department personnel; and four wastewater department personnel.
- Utility Billing Costs are distributed to water, solid waste and wastewater based on FY 2018 revenue budgeted for each department.
- The forecast includes an annual transfer to General Fund for General and Administrative services. These transfers are forecast to increase either at the inflation rate.
- As shown in these charts, UTRWD charges are by far the largest annual operating expense paid by Celina's
 water and wastewater utilities. The project team utilized UTRWD's most recent budgeted rate forecast as
 the basis for the UTRWD cost estimates. Any changes in UTRWD forecast rate estimates used in
 determining the City's water and wastewater revenue requirement for this rate study could require
 significant changes to the rate plan presented in this report.
- The City has developed a comprehensive capital improvement plan ("CIP") for its water and wastewater system. The plan includes estimates for infrastructure capital improvements for the ten-year (2018 2027) rate study financial planning period. This plan includes an aggressive list of projects required to meet utility service needs for communities like Celina with high growth forecasts in number of accounts and water/wastewater demands. The water CIP includes storage, pumps and distribution lines expansion, repairs and upgrades. The wastewater CIP includes wastewater treatment and collection system expansion and upgrades to infrastructure. In developing a ten-year financial forecast, the project team used the totals provided by the City to determine an overall estimate for capital spending needs for the decade. This total CIP for the next ten years is \$164,283,000.
- To fund the long-term capital improvement plan, the City is forecast to issue \$161,000,000 in water and wastewater long-term debt over the next decade. This includes \$112,000,000 of debt between FY 2019 and FY 2023, and \$49,000,000 in debt between FY 2024 and FY 2028. The debt service and coverage requirements are major factors in the City's long-term debt plan.
- Non-rate revenues, particularly revenues from connection and impact fees, are forecast to partially offset the need for rate adjustments in the next decade.



Table ES-6 reveals that the total revenue requirement is expected to increase from \$7,472,142 in FY 2018 to \$27,273,073 in FY 2027. The City's utility fund is forecast to be able to meet projected capital and operating expenses in the test year under the recommended rate plan without assistance from the City's General Fund. However, this forecast is highly dependent on the assumptions contained in this study, and any material changes to any of these assumptions may result in significant changes to the revenue requirement.

TABLE ES-6

	icenario 1 Status Q	uo			Total	Less	Net
	Operating	Capital	Debt	Transfers &	Cost of	Non-Rate	Revenue
	Expenses	Outlays	Service	Contingencies	Service	Revenues	Requirement
	14.6%	i nilkanieni					
2018	\$ 4,139,331	181,823	\$ 1,313,274	and an analysis and an	\$ 5,993,844	\$ 1,675,083	\$ 4,318,761
2019	4,943,924	181,823	2,507,185	370,198	8,003,129	1,675,083	6,328,046
2020	5,513,776	181,823	2,509,427	381,304	8,586,330	1,793,131	6,793,199
2021	5,959,027	181,823	4,486,450	392,743	11,020,043	1,366,001	9,654,041
2022	6,903,399	181,823	4,487,564	404,525	11,977,310	1,366,534	10,610,777
2023	7,343,750	181,823	5,343,325	416,661	13,285,559	1,347,952	11,937,606
2024	7,794,602	181,823	5,348,069	429,160	13,753,654	1,308,744	12,444,910
2025	8,810,788	181,823	5,555,847	442,035	14,990,493	1,248,149	13,742,344
2026	9,303,199	181,823	5,558,157	455,296	15,498,475	1,166,286	14,332,189
2027	9,826,129	181,823	5,685,162	468,955	16,162,070	1,203,024	14,959,046
	WASTEWATER RO	venue Requiren	ent :				
2018	3,164,382	117,911	907,720	167,585	4,357,598	1,204,217	3,153,381
2019	3,442,607	117,911	1,835,781	172,612	5,568,911	1,204,217	4,364,694
2020	3,770,518	117,911	1,837,331	177,791	5,903,551	1,294,424	4,609,127
2021	4,073,256	117,911	2,825,364	183,124	7,199,656	968,032	6,231,624
2022	4,415,011	117,911	2,826,134	188,618	7,547,675	968,439	6,579,235
2023	4,807,977	117,911	4,276,380	194,277	9,396,546	954,240	8,442,30
2024	5,092,088	117,911	4,279,659	200,105	9,689,764	924,279	8,765,484
2025	5,382,040	117,911	5,865,215	206,108	11,571,275	877,975	10,693,300
2026	5,664,143	117,911	5,866,812	212,291	11,861,158	815,419	11,045,739
2027	5,967,805	117,911	6,853,144	218,660	13,157,520	843,493	12,314,027
	TOTAL Hovemue				and the Allegan		
2018	7,303,713	299,734	2,220,995	527,000	10.351,442	2,879,300	7,472,142
2019	8,386,530	299,734	4,342,966	542.810	13,572,040	2,879,300	10,692,740
2020	9,284,294	299,734	4,346,759	559,094	14,489,881	3,087,555	11,402,325
2021	10,032,283	299,734	7,311,814	575,867	18,219,698	2,334,034	15,885,665
2022	11,318,410	299,734	7,313,698	593,143	19,524,985	2,334,973	17,190,012
2023	12,151,728	299,734	9,619,706	610,937	22,682,105	2,302,193	20,379,912
2024	12,886,690	299,734	9,627,729	629,266	23,443,418	2,233,024	21,210,394
2025	14,192,829	299,734	11,421,062	648,144	26,561,769	2,126,124	24,435,644
2026	14,967,342	299,734	11,424,969	667,588	27,359,633	1,981,705	25,377,928
2027	15,793,934	299,734	12,538,306	687,615	29,319,589	2,046,516	27,273,073



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Water and Wastewater Rate Recommendations

During the course of this study, the project team evaluated several alternative rate plans for the City. After several meetings with staff and Council, it was determined that there would be two alternative rate plans to be presented for consideration. Both rate plans are considered to be revenue neutral, in that each is forecast to recover an equivalent amount of revenue per year. Further, each of the alternative rate plans developed by the project team includes the following objectives:

- Each plan will ensure that water rates will cover the water cost of service and wastewater rates will cover the wastewater cost of service
- Each plan is intended to allow the City to increase its operating reserves from 40 days to 60 days in three
 years
- Each rate plan presents a forecast of rates for three years. City staff and the project team discussed the adoption of rate plan, with rates to be automatically implemented on January 1st of each year beginning with January 2019 and ending in January 2021
- Given the continued residential and Commercial growth in the City and potential for unexpected events, the
 project team recommends that the City not commit itself to a rate plan beyond three years. Further, the
 project team recommends that the City review these rates annually, to incorporate any unanticipated
 changes to costs, volumes or growth assumptions that may occur during that time.
- The most significant impact on rates will be the cost of UTRWD treated water and wastewater treatment and
 debt issued to fund the CIP. Should UTRWD make material changes to its rate forecasts and/or the
 City changes its forecast of future debt, the City should undertake an immediate review of its rate
 plan.

Rate Plan Alternative 1 - Status Quo

Table ES-7 presents a summary of the first alternative water and wastewater rate plan proposed for Residential and Commercial customers. **Table ES-8** presents the impact on monthly charges of both the water and wastewater rate adjustments for representative Residential and Commercial accounts.

As previously mentioned, this alternative retains the basic rate structure for water and wastewater currently in place for the City. It requires a series of annual percentage rate adjustments in January of each year.

In lieu of changing to a winter averaging method for billing residential sewer accounts (Alternative #1), the staff chose to "ratchet" down the 14,000 gallons monthly cap by 1,000 gallons each of the three-year rate plan. The ultimate goal is to reach 9,000 gallons, but that will require a timeframe that extends beyond the three years of this rate plan. Since the average monthly use by residential customers never exceeded 10,000 gallons over the twelve-month test year used in the rate study, 9,000 gallons is considered an appropriate cap for the City residential customers.

In addition, the staff decided that instead of changing 3/4" meter monthly charge to equal 1" meter monthly charge they will grandfather the 3/4" meter monthly charge. The City is no longer installing 3/4" meters for residential customers. 1" is the smallest meter the City will install.

A full exhibit of the 3-year rate plan is presented in **Appendix A** of this report. Appendix A further forecasts rates for a 10-year period. However, beyond FY 2021 the recommended rates should be considered as trends and general



guidelines. Because of the significant volume of and volatility of future growth forecasts, the project team strongly recommends that the rate plan be reviewed every year to ensure that revenues are consistent with forecasts and are adequate to fund all the costs of providing service

TABLE ES-7

			Scenario:	2018	11 14 Scena	ario	1 Status Q	uo	
			Effective					• :	
			Jan-18		Jan-19		Jan-20		Jan-21
	Later in the State of the State								
Vinımum Charge	1st 2.000 Gal	BEG.							
	3/4"	\$	23 15	\$	23.84	\$	24.56	\$	25.30
	1"		38 93		40.10		41.30		42.54
	1 1/2"		77.87		80.21		82.61		85.09
	2"		124 59		128.33		132.18		136.14
Jolumo Dato Por 1	000 Cal								
Volume Rate Per 1			5.06		5.21		5.37		5.53
2,001	10,000								
10,001	20,000		7 66		7.89		8.13		8.37
20,001 30,001	30,000 Above		9 02 13 02		9.29 13.41		9.57 13.81		9.86 1 4 .23
		35X>							
vinimum Charge		156							
	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
	3"		233 60		240.61		247.83		255.26
	4"		389.34		401.02		413.05		425.44
Volume Rate Per 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
Vinımum Charge									
	3/4"	\$	21 50	\$	23.44	\$	25.54	\$	27.84
	1"		38.63		42.11		45.90		50.03
	1 1/2"		72 10		78.59		85.66		93.37
	2"		123.60		134.72		146.85		160.07
Volume Rate/1,00	0 Gal (2,001 to 14,000)		5.84		6.37		6.94		7.56
Residential Usage	Cap (gallons)		14.000		13,000		12,000		11,000
_									
Vinimum Charge	1st 2,000 Gal 3/4"	\$	25 75	\$	28.07	\$	30.59	\$	33.35
	1"	•	48.29	•	52.64	•	57.37	•	62.54
	1 1/2"		90 13		98.24		107.08		116.72
	2"		154 50		168.41		183.56		200.08
	3"		-		-		•		•
	4"		386.25		421.01		458.90		500.20
Volume Rate/1,00			5 84		6.37		6.94		7.56



TABLE ES-8

			Scenario: Effective		2018 11 14 Scenario 1 Status Quo						
Posidontial &	Ionthly Charges 2/4"	Jan-18		Jan-19			Jan-20	Jan-21			
	Ionthly Charges 3/4"	\$	77.35	¢	82.01	\$	87 02	ď	92.42		
5,000 Water	5,000 WW	Ъ	11.35	>		Þ		Þ			
	Increase \$				4.66		5.01		5.39		
	Increase %				6.0%		6.1%		6.2%		
10,000 Water	10,000 WW		131.85		139.90		148.56		157.88		
	Increase \$				8.05		8.66		9.32		
	Increase %				6.1%		6.2%		6.3%		
20,000 Water	14,000 WW		231.81		244.26		257.58		271.83		
	Increase \$				12.45		13.32		14.26		
	Increase %				5.4%		5.5%		5.5%		
Commercial	Monthly Charges 1 1/2"										
30,000 Water	30,000 WW	\$	558.27	\$	590.24	\$	624.53	\$	661.35		
	Increase \$				31.97		34.30		36.82		
					5.7%		5.8%		5.9%		
60,000 Water	60,0 0 0 WW		1,124.07		1,183.52		1,247.08		1,315.06		
OO,OOO Water	Increase \$		1,124.07		59.45		63.55		67.98		
	Increase \$ Increase %				5.3%		5.4%		5.5%		

Rate Plan Alternative 2 – Wastewater Inverted Block

Table ES-9 presents a summary of the second alternative water and wastewater rate plan proposed for Residential and Commercial customers. **Table ES-10** presents the impact on monthly charges of both the water and wastewater rate adjustments for representative Residential and Commercial accounts.

As previously mentioned, this alternative retains the basic rate structure for water and wastewater currently in place for the City. It requires a series of annual percentage rate adjustments in January of each year. However, while water rates are unchanged from Alternative #1, wastewater rates are converted into an inverted block for residential wastewater customers.

This alternative also includes the ratcheting down of the wastewater usage cap, as well as the grandfathering of 3/4" water meters.

A full exhibit of the 3-year rate plan is presented in **Appendix B** of this report. Appendix B further forecasts rates for a 10-year period. However, beyond FY 2021 the recommended rates should be considered as trends and general guidelines. Because of the significant volume of and volatility of future growth forecasts, **the project team strongly recommends that the rate plan be reviewed every year to ensure that revenues are consistent with forecasts and are adequate to fund all the costs of providing service.**



TABLE ES-9

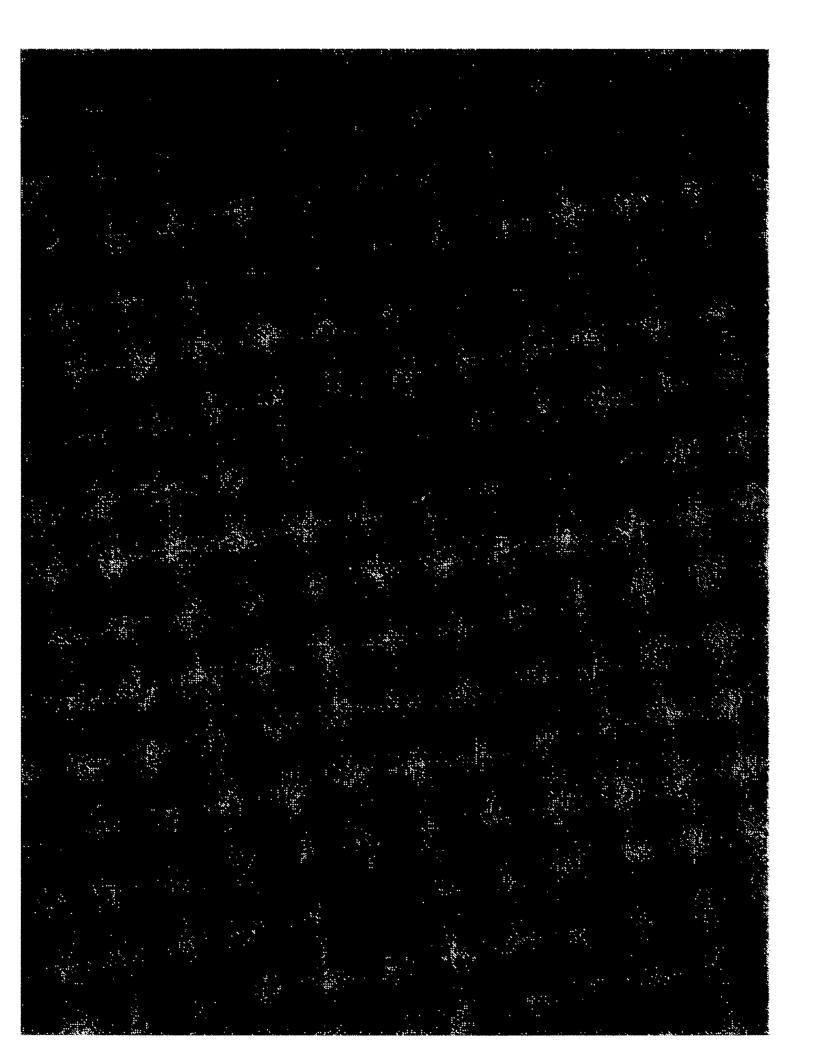
	PROPOSED WATER A		Scenario:			ario :	2 WW Invei	ted	Block
			Effective						
		_	Jan-18	<u> </u>	Jan-19		Jan-20		Jan-21
Minimum Charge	1st 2,000 Gal								
	3/4"	\$	23.15	\$	23.84	\$	24.56	\$	25.30
	1"		38.93		40.10		41.30		42.54
	1 1/2"		77.87		80.21		82.61		85.09
	2"		124.59		128.33		132.18		136.14
Volume Rate Per 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
; ;; ;; ;; ;; ;; ;; ;; ;; ;; ;; ;; ;; ;									
Minımum Charge		•							
	3/4"	\$		\$	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
	3"		233.60		240.61		247.83		255.26
	4"		389.34		401.02		413.05		425.44
Volume Rate Per 1									
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
Minimum Charge	1st 2,000 Gal								
	3/4"	\$	21.50	\$	23.44	\$	25.54	\$	27.84
	1"		38.63		42.11		45.90		50.03
	1 1/2"		72.10		78.59		85.66		93.37
	2"		123.60		134.72		146.85		160.07
	0 Gal (2,001 to 5,000)		5.84		5.84		6.37		6.94
Volume Rate/1,00	0 Gal (5,001 to 14,000)		5.84		7.23		7.88		8.59
Residential Usage	e Cap (gallons)		14,000		13,000		12,000		11,000
Minimum Charge	1st 2 000 Gal								
wininiani Charge	15t 2,000 Gai 3/4"	\$	25.75	\$	28.07	\$	30.59	\$	33.35
	3/4 1"	4	48.29	Ψ	52.64	Ψ	57.37	Ψ	62.54
	1 1/2"		90.13		98.24		107.08		116.72
	2"		154.50		168.41		183.56		200.08
	3" 4"		386.25		- 421.01		458.90		- 500.20



TABLE ES-10

		Scenario: Effective	20		8 11 14 Scenario 2 WW Inverted Block				
		Jan-18	, , ,	Jan-19		Jan-20		Jan-21	
Residential N	Ionthly Charges 3/4"								
5,000 Water	5,000 WW	\$ 77.35	\$	80 43	\$	85.31	\$	90.54	
	Increase \$			3.08		4.87		5.24	
	Increase %			4.0%		6.1%		6.1%	
10,000 Water	10,000 WW	131.85		142.64		151.55		161.14	
	Increase \$			10.79		8.91		9.59	
	Increase %			8.2%		6.2%		6.3%	
20.000 Water	14,000 WW	231.81		250.46		264.34		279.20	
	Increase \$			18.65		13.88		14.86	
	Increase %			8 0%		5.5%		5.6%	
Commercial	Monthly Charges 1 1/2"								
30,000 Water	30,0 0 0 WW	\$ 558.27	\$	590.24	\$	624.53	\$	661.35	
	Incre a se \$			31.97		34.30		36.82	
				5.7%		5.8%		5.9%	
60,000 Water	60,000 WW	1,124.07		1,183.52		1,247.08		1,315.06	
	Increase \$			59.45		63.55		67.98	
	Increase %			5.3%		5.4%		5.5%	

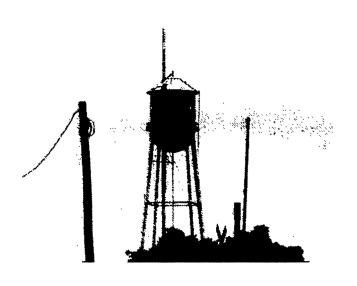




SECTION I

Introduction and Demographic Profile

Background



In April 2018, the City of Celina, Texas (the "City") engaged **Willdan Financial Services** to conduct a water and wastewater rate study and long-term financial plan. The City was interested in developing a comprehensive rate plan for FY 2018 and beyond. The objective of this study is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service and coverage requirements, while at the same time to the best extent possible minimizing the impact of any adjustments on ratepayers.

The City identified numerous objectives for this study, including but not limited to the following:

 A comprehensive analysis and evaluation of the water and wastewater systems' current cost of service and revenue

requirements.

- A forecast of operating expenses over the next ten years, taking into consideration such factors as inflation, system growth, and increases in staffing levels.
- A review and analysis of the impact of forecast cost increases from Upper Trinity Regional Water District ("UTRWD"), the City's primary water and wastewater wholesale service provider, on the City's retail rates.
- A thorough review of the water and wastewater systems' known capital improvement needs, as well as a
 determination of the need for funding capital requirements through the issuance of long-term debt for the
 existing identified capital improvements.
- An estimate of current and forecast accounts, volumes and billing units for the forecast period.
- An analysis of alternative multi-year water and wastewater rate plans that will achieve the City's objectives while ensuring that the cost of service is fully recovered.
- A detailed analysis and comparison of the City's current and proposed rates to rates in other surrounding communities.



Report Organization

This report is organized into the following sections:

Section I – Introduction and Demographic Profile - outlines the background, objectives and scope of this rate study and long-term financial plan. It also presents the City's current rate structure and a community profile of the City of Celina. This includes a comparison of the City's water and wastewater charges with other Texas cities.

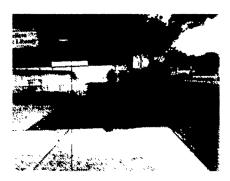
Section II – Water and Wastewater Test Year and Forecast Volumes – analyzes the City's customer base, total accounts and current volumes of treated water and wastewater. This section presents totals for the current year and a forecast ten years into the future.

Section III – Water and Wastewater Test Year and Forecast Revenue Requirement – outlines the process of analyzing the City's current water and wastewater utility cost structure. The total current or "test year" revenue requirements are developed, and costs are functionalized between treatment, distribution/collection, administration and customer billing. Using the test year as a basis, costs are forecast for a ten-year period.

Section IV – Water and Wastewater Rate Design – presents the Council-preferred rate recommendations for the City of Celina. Each plan is intended to be revenue neutral and will allow for the City to recover its full cost of service. This section also presents an analysis of the impact of each rate plan on residential and Commercial customers.

Appendix A – presents a hard copy printout of the interactive Microsoft Excel spreadsheet model summary developed for the City of Celina to calculate water and wastewater current and future revenue requirements. The model automatically generates all calculations based on a set of defined user inputs and has an executive dashboard for users to develop real-time "what-if" scenarios.

City Overview



The City of Celina, Texas is located approximately 30 miles north of Dallas. The City has seen tremendous growth over the past 15 years, but the growth rate is expected to begin tapering off toward the end of this study's financial planning period. The City encompasses approximately 14 square miles and has a 2017 population of 9,836. The City is situated primarily in Collin County with a limited amount of territory in neighboring Denton County.

The City of Celina has a Council-Manager form of government in which the elected Mayor and City Council Members establish policy. Those policies are then implemented by the City Manager who is appointed by, and reports to, the City Council.

The Celina City Council consists of six Council Members and the Mayor. All Council members and the Mayor are elected at large. The City Manager operates in much the same manner as a Chief Executive Officer of a corporation. The City Manager's Office is responsible for the day-to-day administration of Celina's City government, including managing the City's budget, the City's departments and operations, and communicating with residents and employees.



Water and Wastewater Current Rates

Table I-1 summarizes the City of Celina's current water and wastewater rate structure. The City last adjusted its rates in January 2018.

TABLE I-1

				Mastewater Ra	Res		
		300	***	: Residential tal	a e	A.	·×. :
Minimum Charge by Meter Size	3/4"	\$	23.15			-	
(Includes 2,000 Gallons in Base)	1"		38 93	Minimum Charge	3/4"	\$	21.50
	1 1/2" 2"		77.87 124.59	(Includes 2,000 Gallons in Base)	1"		38.63 72.1
	2		124.59		1 1/2 " 2"		123.6
Volume Rate (per 1,000 Gailons)					2		120.0
	10,000	\$	5 06	Volume Rate (per 1,000 Gallons)		\$	5.84
10,001	20,000		7 66				
· ·	30,000		9 02	* Volumes are capped at 14,000 m	onthly wat	erus	e
30,001	Above		13 02		WORLS SECURE		
		X2.4X		Commercial Re	C. C. C. C. C.		
Minimum Charge by Meter Size	3/4"	\$	27.81	Minimum Charge by Meter Size	3/4"	\$	25 75
(Includes 2,000 Gallons in Base)	1"	•	48 67	(Includes 2,000 Gallons in Base)	1"	•	48.29
(1 1/2"		97 34	(1 1/2"		90.13
	2"		155 74		2"		154 50
	3"		233 60		4"		386.25
	4"		389 34				
N				Volume Rate (per 1,000 Gallons)		\$	5.84
Volume Rate (per 1,000 Gallons)	10,000	\$	5.06	The second second	States.		
	20,000	Φ	7.66		A. Division de la Constitución d	. 45.	N
	30,000		9.02	Minimum Charge	3/4"	\$	32 25
	Above		13.02	(includes 2,000 Gallons in Base)	1"	•	57 95
				,	1 1/2"		108 15
	Freeze Land	100	111111		2"		185 40
Minimum Charge by Meter Size	3/4"	\$	34.72)			0.70
(Includes 2,000 Gallons in Base)	1" 1 1/2"		58.40 116.81	Volume Rate (per 1,000 Gallons)		\$	8 76
	2"		186.89	* Volumes are capped at 14,000 m	onthiv wat	er us	se
					•		
Volume Rate (per 1,000 Galions)				Comment of the Commen	Rates		
	10,000	\$	7.59		0/48	•	00.00
•	20,000		11.49	Minimum Charge by Meter Size (Includes 2,000 Gallons in Base)	3/4" 1"	Ф	38.63 72 44
The state of the s	30,000 Above		13.53 19.53	(Includes 2,000 Gallors III base)	1 1/2"		135.20
•			15.55		2"		231.75
	Secondary		1944		4"		579 38
Minimum Charge by Meter Size	3/4"	\$	41.72				
(Includes 2,000 Gallons in Base)	1"		73.01	Volume Rate (per 1,000 Gallons)		\$	8.76
	1 1/2"		146.01				
	2"		233.61				
	3"		350.40				
	4"		584.01				
Volume Rate (per 1,000 Gallons)							
,	10,000	\$	7.59				
	20,000	Ψ	11 49				
	_0,000						
	30,000		13 53				



Water accounts served by Celina are classified as Residential, Commercial and Outside City Residential/Commercial. The water rate structure assesses a base charge by meter size. All customer classes include a 2,000-gallon allowance in the base charge. Consumption volume is billed based on tiered rates per 1,000 gallons. The tiered rates differ nominally for each customer class.

Residential and Commercial wastewater rates are assessed a base charge by meter size. All customer classes include a 2,000-gallon allowance in the base charge. A volume charge is based on metered water consumption. Residential customers' bills are capped at 14,000 gallons per month. Both Residential and Commercial wastewater accounts are assessed a uniform volume charge per 1,000 gallons for all recorded water consumption.

Water and Wastewater Rate Comparison

Chart I-2 and Table I-3 compare the City's monthly water and wastewater charges to nearby cities and water systems in Texas. Volumes of 5,000 gallons for water and 5,000 gallons for wastewater were used for the residential comparison as it represents typical usage levels for an average household.

The rate data is based on published rates and ordinances posted by each municipality on their website. These rates do not include sales tax, activation or other charges beyond the basic minimum and volume charges.

The following points are notable:

- Among residential accounts Celina's charges for monthly water and wastewater service is in the mid-range of water system charges in the Dallas-Fort Worth metroplex.
- For 5,000 gallons of water and wastewater usage, Celina's residential charges are approximately \$1 below the state average.
- It should be noted that according to US governmental statistics, as many as 30% of water and wastewater
 utilities charge rates that do not cover their costs. So if a utility has low rates, this does not necessarily
 translate into low costs.

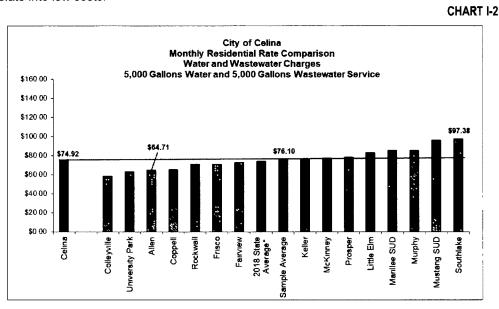
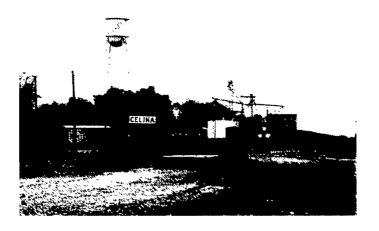


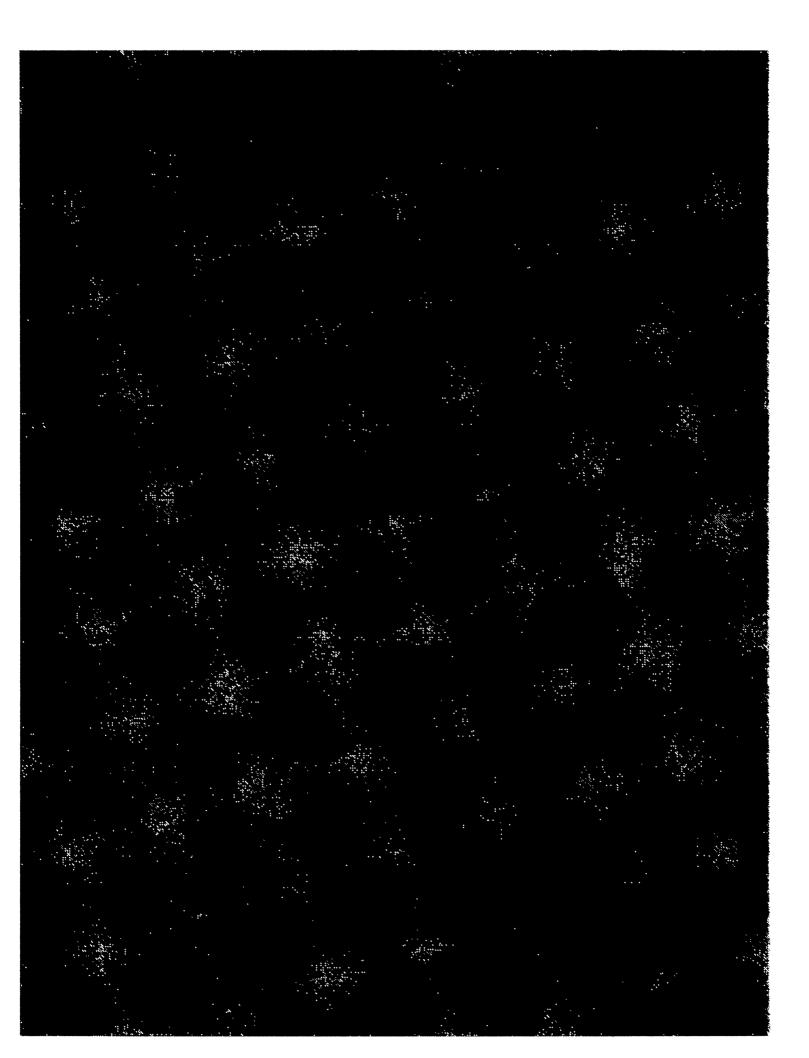


TABLE I-3

	V	Vater	Was	tewater	Total			
Celina	\$	37.13	\$	37.79	\$	74.92		
Allen		31.97		32.74		64.71		
Frisco		29.21		41.52		70.73		
Mustang SUD		44.05		51.60		95.65		
Prosper		31.90		46.12		78.02		
Colleyville		33.06		25.27		58.33		
Coppell		33.60		31.36		64.96		
University Park		29.13		33.60		62.73		
Rockw all		35.72		34.90		70.62		
Fairview Keller		35.42 40.84		37.08 35.35		72.50 76.19		
Murphy		46.38		38.87		85.25		
McKinney		37.45		39.85		77.30		
Southlake		54.17		43.21		97.38		
Little Elm		40.76		42.29		83.05		
Marillee SUD		47.40		37.79		85.19		
Sample Average		38.01		38.08		76.10		
2018 State Average*		38.21		35.99		74.21		







SECTION II

Water & Wastewater Test Year and Forecast Volumes



In order to accurately forecast future revenues and expenses, it is necessary to examine current water and wastewater utility conditions. The first step in developing cost of service rates is to analyze patterns of usage, both for the system as a whole, and for specified customer classes.

For the City of Celina, monthly water and wastewater records were reviewed for the period of October 2014 through April 2018. These records provided summary information on the monthly water volumes distributed system-wide as well as the number of accounts for each period by defined customer class and the associated revenues. Additionally, these records

provided the number of accounts and revenues monthly for all classifications of wastewater customers.

According to standard utility ratemaking methodology, in order to allocate revenue requirements equitably among system users, customers must be classified into relatively homogeneous groups with similar usage characteristics or service demands. Costs are then allocated to the customer classes in proportion to the usage characteristics of each class. For the water system, costs are typically allocated to customers based on their average and peak water demands. For the wastewater system, costs are allocated to customers based on their estimated wastewater flows, and in some cases, based on wastewater strengths.

After thoroughly examining volume and customer data, the project team made no revisions to the City's existing customer classifications. The project team finds these customer class distinctions to be reasonable and appropriate, meeting the criteria of homogenous groups with similar usage patterns.

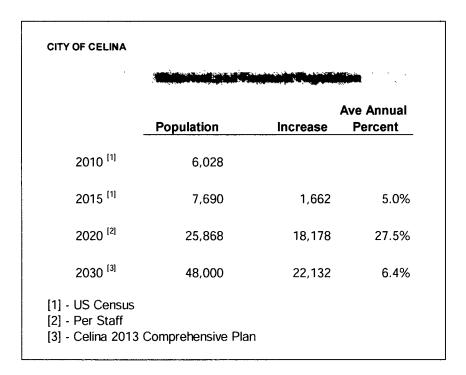
In this section, the City's functional customer classes and test year usage patterns will be thoroughly analyzed. A five-year projection of customers and usage will also be presented. These forecasts, along with the revenue requirements, will form the basis of the proposed rate designs.

Population - Current and Projected

Like many other North Texas communities, the City of Celina has experienced a high rate of growth for the past 15 - 20 years. The City is not expected to reach build-out in the next decade. **Chart II-1** presents actual and forecast population for the period 2010 through 2030. The chart reveals that as of 2010 the City's population was approximately 6,028. According to the US Census, as of 2015 the population had reached 7,690. According to the City's staff, the population is estimated to exceed 25,000 in 2020. By 2030 the City's Comprehensive plan projects that the City's population will reach 48,000.



CHART II-1



It is important to note that these projections are always subject to shifts due to multiple factors beyond the City's control.

Water and Wastewater Customers and Meters - Test Year & Ten-Year Forecast

Table II-2 and **Chart II-3** present total historical and forecast water accounts for the City. For each of the historical years, the average number of accounts for the year is shown and the growth reflects the difference from one fiscal year end to the next. The charts reveal that in 2016 and 2017 the City experienced growth of approximately 590 and 820 accounts, respectively. The project team is forecasting that account growth will continue in future years but at a lesser rate. The forecast projects that the test year 2018 total of **5,090** total water accounts will increase to **12,795** total water accounts by 2027.

The charts further reveal that residential accounts represent the largest water customer class, at 3,611 accounts in the test year 2018.



TABLE II-2

	FOI	RECAST TOTAL C	USTOMERS		
Fiscal Year	Residential	Residential Outside	Commercial	Commercial Outside	Total
	is a second supplied to	Mark Mark Mark Mark Mark Mark Mark Mark			
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
-	perior of the second				
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



CHART II-3

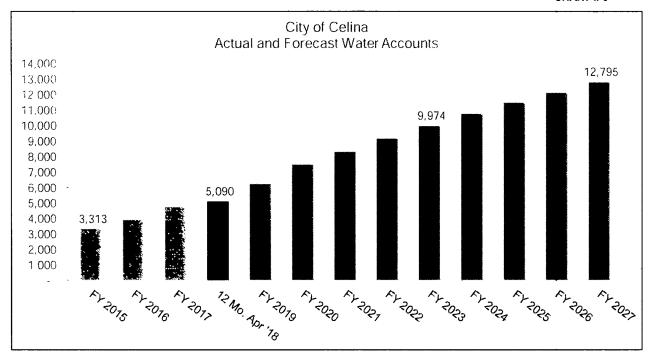


Table II-4 and **Chart II-5** present wastewater accounts and classifications for the City for the past three fiscal years and the forecast growth over the next ten years. The tables reveal that the City's total wastewater accounts of **4,356** in FY 2018 are forecast to increase to **10,945** by FY 2027.





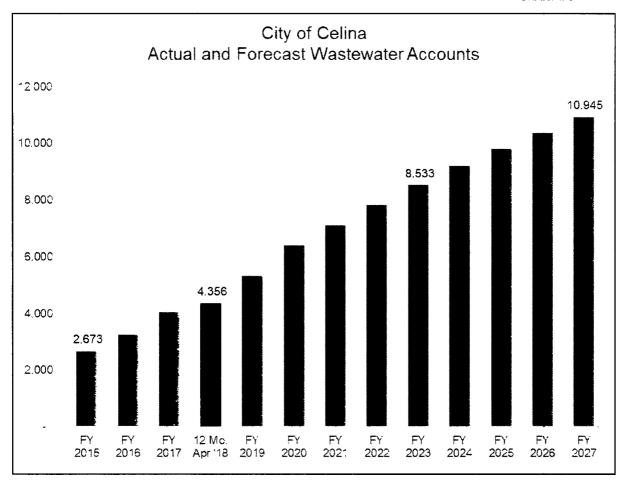
TABLE II-4

		ORECAST TOTAL VASTEWATER Cus			
•	Residential	Residential Outside	Commercial	Commercial Outside	Total
_					
	NASTEWĄTER	Court Customers			
FY 201 5	2,540	1	131	7	2,67
FY 2016	3,118	1	129	1	3,24
FY 2017	3,930	1	130	1	4,06
12 Mo. Apr '18	4,208	1	146	1	4,35
FY 2019	5,148	1	179	1	5,32
FY 202 0	6,184	1	215	1	6,40
FY 2021	6,876	1	239	1	7,11
FY 202 2	7,568	1	263	1	7,83
FY 202 3	8,244	1	286	1	8,53
FY 202 4	8,890	1	308	1	9,20
FY 202 5	9,486	1	329	1	9,81
FY 202 6	10,016	1	348	1	10,36
FY 202 7	10,576	1	367	1	10,94
_	WASTEWATER :	Addust New Customer	Š		
FY 20 16	578	-	(2)	-	57
FY 2017	812	-	1	-	81
12 Mo. Apr '18	278	-	16	-	29
FY 2019	941	-	33	-	97
FY 202 0	1,036	-	36	-	1,07
FY 2021	691	-	24	-	71
FY 202 2	692	-	24	-	71
FY 2023	677	•	23	-	70
FY 202 4	645	-	22	-	66
FY 2025	596	-	21	-	61
FY 2026 FY 2027	530 560	-	18 19	-	54 57



Page: 23





Historical and Forecast Water Consumption

Total water system consumption data was analyzed over the same period as customer data. The project team prepared a ten-year forecast of water usage based on the same principles on which customer accounts were projected.

Chart II-6 presents test year water consumption by defined customer class. Residential presents the highest percentage of usage (approximately 58%), but the City's outside residential and commercial class accounts make up approximately 40% (19% each) of the total gallons sold.

Chart II-7 presents the average monthly consumption by customer class in the Test Year. Residential customers' water usage averages approximately 6,700 gallons per month.



19%

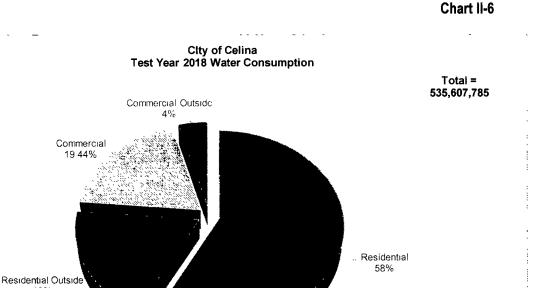


CHART II-7

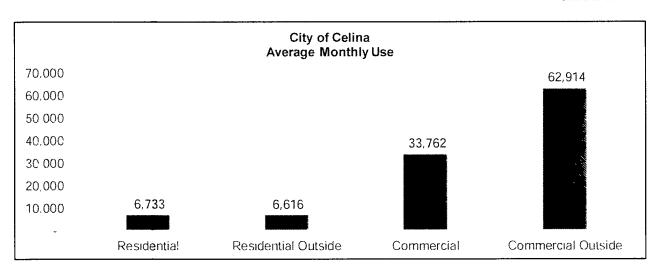


Table II-8 and **Chart II-9** which present consumption by rate classification for the City for the past three fiscal years and the forecast growth over the next ten years.

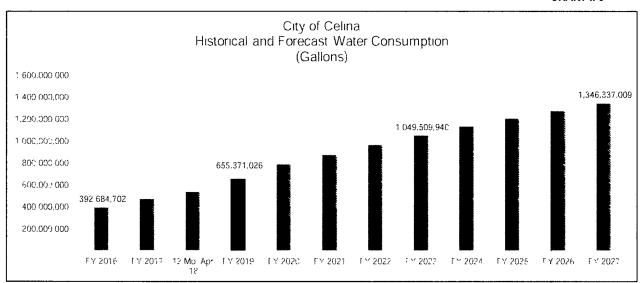


Page: 25

TABLE II-8

	FC	RECAST BILLI	ED CONSUMPT	ION	
	Marie Commence of the said		:3:3		
		Residential		Commercial	
	Residential	Outside	Commercial	Outside	Total
			*******	******	
FY 2015	206,962 840	41 836,504	75,571,984	10 199 400	332,570,72
FY 2016	226.356 251	69,370,331	86,881 720	10 076 400	392,684,70
FY 2017	258,818,532	85 140,618	101,681,500	26,425,200	472,065,856
	tarinicipa interitoria.				
12 Mo Apr 18	308,850,184	100,247,428	104,120,104	22,390,069	535,607,78
FY 2019	377,909,858	122,663,003	127,401,620	27,396,544	655,371,020
FY 2020	453,961,289	147,347,983	153,040,209	32,909,886	787,259,36
FY 2021	504,714,730	163,821,671	170,150,296	36,589,253	875,275,950
FY 2022	555,499,694	180,305,592	187,271,011	40,270,905	963,347,20
FY 2023	605,184,143	196,432,305	204,020,718	43,872,775	1,049,509,940
FY 2024	652,546,384	211,805,269	219,987,558	47,306,296	1,131,645,50
FY 2025	696,319,686	226,013,326	234,744,488	50,479,638	1,207,557,13
FY 2026	735,244,392	238.647.612	247,866,852	53,301,482	1,275,060,338
F 1 2020					

CHART II-9



Peaking Factors

The cost of providing water to customers depends not only on the amount of water each class uses, but also on how that usage occurs over time. The maximum-day and maximum-hour peaking requirements of a water utility's customers are an important influence on the utility's costs. Because water utilities attempt to meet all the demands of their customers, water systems are sized to meet customers' peak requirements. Therefore, during off-peak periods, there are usually significant costs associated with the unused capacity of the system. These costs must be



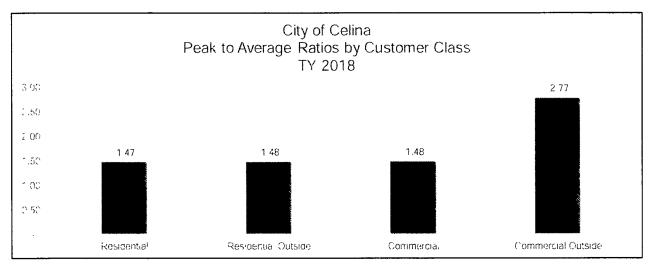
allocated to customers in proportion to the contribution of each customer class to the system peak, to develop equitable cost-based rates. Thus, it is necessary to determine the peak rate of use relative to the average rate of use for each class. This ratio is called a **Peaking Factor**.

The consumption data by class provided by the City was utilized in the rate model to calculate the peak day factor and peaking factors for individual rate classes.

The calculation of peaking factors for individual classes relies on available pumping and consumption information as well as professional judgment. If customer meters could record daily flow rates for each customer, more refined information could be obtained on peaking factors. This is not feasible because of the enormous cost that would be imposed on the utility. Therefore, it is accepted practice in the water industry to develop peaking factor estimates based on standard formulas using system peak day information and monthly customer class usage records. This is a conservative methodology, since customer class peaking factors based on peak months will inevitably be lower than the system-wide peaking factor, which is based on the peak day.

Based on AWWA guidelines, the customer class peaking factors calculated in this study are for non-coincidental peaks. The peaking factors developed for this analysis are based on the annualized water consumption by customer class for the months of May 2017 through April 2018. The calculations of the peaking factors by class are presented graphically in **Chart II-10**.





A general ratemaking rule is that the higher the peak to average ratio, the higher the unit cost of service for a given customer class. While this is not an absolute rule, it is a good general indicator as to which customer classes are incurring the greatest costs to provide service. This principle will be examined more thoroughly in Section III.

The chart reveals that the highest peak to average ratio is for the **Commercial Outside** customer class. Also, it is notable that at this time the residential and commercial peak to average ratios are equivalent. This may change as more commercial development enters the City in the coming decade.



Historical and Forecast Wastewater Flows

The City currently calculates wastewater charges for all customers based on their total volume of water consumption. The wastewater charges for Single-Family Residential customer class is capped at 14,000 gallons water consumption per month.

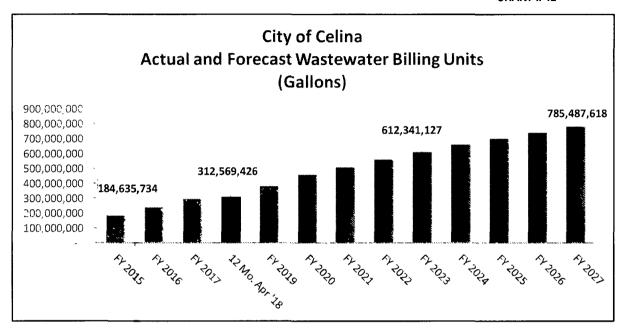
As with water billed consumption, the project team prepared a ten-year forecast of wastewater billing units. Since individual customer wastewater flow is not metered, it is derived from the water consumption figures for each customer class. The billing unit forecast is derived using anticipated growth in accounts as depicted in Table II-4. The results of the forecast are presented in **Table II-11** and **Chart II-12**.

TABLE II-11

			ATER BILLING ustomer Classe		
	Residential	Residential Outside	Commercial	Commercial Outside	Total
	NASTEWATER His	torical Billing Units			
FY 2015	168,638,444	156,100	15.748,990	92,200	184,635,734
FY 2016	217,345,047	86,100	20,605,360	92,600	238,129,107
FY 2017	276,165.029	72,600	21.126,552	74,400	297,438,581
	NASTEWATER For	ecast Billing Units			*
12 Mo. Apr '18 🖺	288,193,448	76,000	24,239,678	60,300	312,569,426
FY 2019	352,634,224	76,000	29,659,731	60,300	382,430,254
FY 2020	423,599,130	76,000	35,628,521	60,300	459,363,951
FY 2021	470,958,042	76,000	39,611,835	60,300	510,706,177
FY 2022	518,346,371	76,000	43,597,622	60,300	562,080,293
FY 2023	564,707,790	76,000	47,497,037	60,300	612,341,127
FY 2024	608,902,316	76,000	51,214,197	60,300	660,252,813
FY 2025	649,747,940	76,000	54,649,684	60,300	704,533,924
FY 2026 FY 2027	686,069,257 724,420,958	76,000 76,000	57,704,635 60.930.360	60,300 60,300	743,910,192 785,487,618

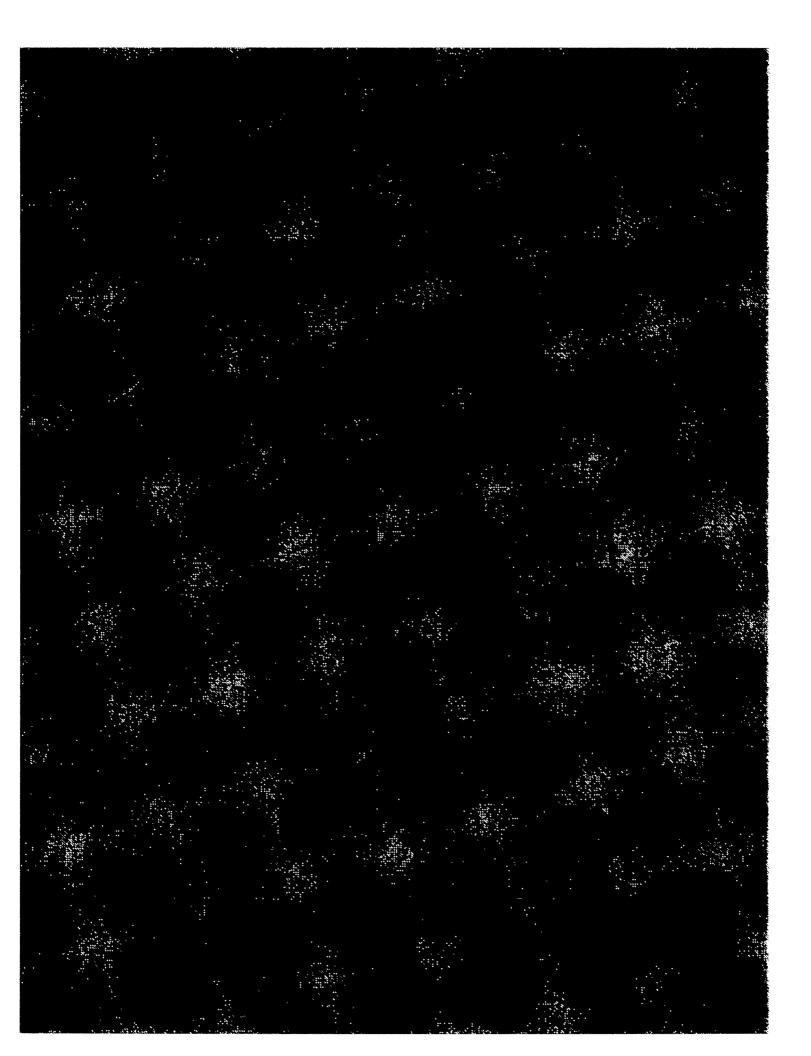


CHART II-12



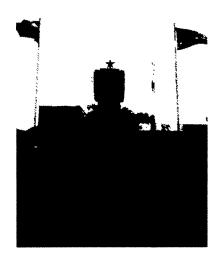






SECTION III

Water & Wastewater Forecast Revenue Requirement



In this section of the water and wastewater rate study and long-term financial plan, the City of Celina's test year and forecast water and wastewater utility revenue requirements are developed. The test year consists of the City's current fiscal year, October 1, 2017 through September 30, 2018. The estimates presented in this section are based on the City's approved budget for FY 2018.

The calculation of a revenue requirement differs from a utility's budget in that it represents only that amount that must be raised through the City's user rates. This means that non-rate revenue (such as reconnection fees, late payment charges and interest) must be subtracted from the budgeted operating and capital expenditures to determine the net revenue requirement to be raised from rates.

As is typical for publicly owned utilities, the City of Celina's system revenue requirements were developed using the cash basis of ratemaking. Under the cash basis, as defined by the AWWA Manual

M-1, system revenue requirements consist of cash expenditures and other financial commitments (such as debt service coverage or reserves) that must be met through system operating revenues and other revenue sources.

All data used in the development of the revenue requirements was obtained from the financial statements, budgets and other information provided by the City. Calculation summaries are presented in the rate model summaries contained in **Appendix A** of this report. For rate design purposes, revenue requirements are developed separately for the water and wastewater systems.

The assumptions utilized in this expense forecast will be thoroughly detailed in this section of the report. These assumptions are critical to the development of both the revenue requirement and the ultimate rate recommendation. The project team reviewed these assumptions with the City staff and considers all to be consistent with staff recommendations.

In this section, current and forecast Operating Costs, Capital Outlays, Transfers, and Debt Service will be examined first. Non-rate revenues will be subtracted from the total to yield the Net Revenue Requirement.

Operating Expenses and Capital Outlays - Test Year

Table III-1 summarizes the test year FY 2018 water system operating expenses and capital outlays in detail by department. **Table III-2** presents the test year FY 2018 operating expenses and capital outlays in detail by department for the wastewater system.



The City's Water and Sewer Enterprise Fund accounts for all water, sewer and utility billing functions, including administration, operation and maintenance of the water and sewer system and billing and collection activities. There are three (3) Cost Centers within the City's Utility Fund, each with their own budget. Each of the Cost Centers typically includes some or all of the expense categories of Personnel Services, Materials and Supplies, Contractual & Professional, Sundry, Reimbursements, and Capital Outlays. Other Non-Departmental expenses and Transfers are shown outside of these Cost Centers but in the Fund budget.

The City's budget has the following expense categories in each Cost Center:

- Personnel Services includes personnel salaries and benefits
- Contractual Services includes water and wastewater consultant and contractor financial and engineering services
- Materials and Supplies Office supplies, IT software/hardware, tools and chemicals
- Maintenance refers to costs related to maintenance and fuel for vehicles and facilities and sludge removal
- Utilities includes costs for electric and gas services and phone service
- Operation and Capital Outlays includes Upper Trinity Regional Water District Fees for purchased water and fees charged for conveyance and treatment of wastewater and capital outlays. Note: the rate model separates UTRWD costs into a distinct line item
- Non Departmental primarily transfers the Water and Sewer Funds allocated share of expenses to other internal funds, including the General Fund.

Tables III-1 and **III-2** also allocate total budget expenses between the water and wastewater functions based on general ratemaking principles. As the tables show, total operating expenses, and capital outlays in the test year are **\$4,680,570** for the water utility and **\$3,449,877** for the wastewater utility.

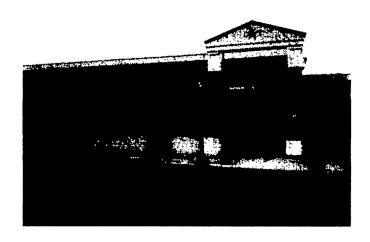




TABLE III-1

ENARIO:	2018 11 14 Sce na rio 1 Status Quo	N	ot Budget	т.	reatment	Die	stribution		Admin	C	ustomer Billing
Department Coo	de	146	et Budget		e aunent	Dis	Stribution		· Commi		Dilling
	Operating & Maintenance										
1	Personnel Svcs	\$	860,891	\$	-	\$	742,609	\$		\$	118,282
2	Contractual		26,149		-		20,000				6,149
3	Materials & Supplies		658,400				658,400		-		
4	Operations		164,509		16,000		139,000		-		9,509
5	Utilities		237,864		-		227,499		-		10,365
UTRWD-W	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
	Transfers		359,415		-		-		359,415		•
	Capital Outlays		181,823		•		181,823		-		-
	Total WATER Operating Expenses,										
	Transfers and Capital Outlays	s	4,680,570	s	2,127,200	s	2,008,681	s	359,415	s	185,273

TABLE III-2

NARIO:	2018 11 14 Sce n ario 1 Status Quo									Cr	ustomer
		Ne	et Budget	Ti	reatment	Co	ollection		Admin		Billing
Department Co	de										
	Operating & Maintenance										
1	Personnel Svcs	\$	491,035	\$		\$	422,734	\$	-	\$	68,301
2	Contractual		200,051				196,500		-		3,551
3	Materials & Supplies		71,000		-		71,000		-		
4	Operations		215,991		-		210,500		•		5,491
5	Utilities		81,985		-		76,000				5,985
UTRWD-W	Upper Trinity Regional Water District- Sew er		2,054,363		2,009,037		45,326	_	-		
	Total Operating & Maintenance		3,164,382		2,009,037		1,048,360		-		106,985
	Transfers		167,585		-		-		167,585		-
	Capital Outlays		117,911		•		117,911		-		-
	Total WATER Operating Expenses,										
	Transfers and Capital Outlays	\$	3,449,877	\$	2,009,037	\$	1,166,271	\$	167,585	\$	106,985



Page: 32

Operating Expenses and Capital Outlays - Ten Year Forecast

Table III-3 and **Chart III-4** present the water and wastewater utility operating expense and capital outlay forecast for the five-year period FY 2018 – FY 2022. Details behind these calculations can be found in the rate model summarized in **Appendix A**. This forecast is based on the following set of assumptions:

- Most operating costs are expected to increase at an annual rate of 3%, which is approximately equivalent to the rate of inflation.
- Certain expenses will increase at above-inflation rates, to reflect the rapid rate of increase of these costs. These expenses include chemicals, workers' compensation, Medicare and insurance.
- The City of Celina staff provided guidance on inflation factors used in their budgetary forecasts and these same factors were applied within the rate model.
- The City anticipates adding approximately eight employees during the forecast period. Two are utility billing personnel; two are water department personnel; and four are wastewater department personnel.
- Utility Billing Costs are distributed to water, solid waste and wastewater based on FY 2018 revenue budgeted for each department.
- As shown in these charts, UTRWD charges are by far the largest annual expense paid by Celina's water and wastewater utilities. The project team utilized UTRWD's most recent budgeted rate forecast as the basis for the UTRWD cost estimates. Any changes in UTRWD forecast rate estimates used in determining the City's water and wastewater revenue requirement for this rate study could require significant changes to the rate plan presented in this report.
- Transfer to General Fund for General and Administrative This amount is budgeted to be \$352,000 in the test year FY 2018 and is forecast to increase by approximately 3.0% per year.
- Additional Water/Sewer Revenue Transfer for 175,000 in the test year. This too is escalated by 3% per year.



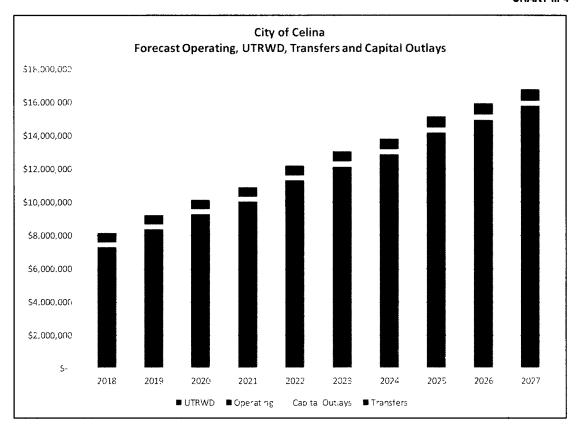
TABLE III-3

OF CELINA		Foundation	W.T.				CA	TIAL OUT D	PMS	
2018 11 14 S	c	1 Status Que Operating Expenses	0	UTRWD Payments		Capital Outlays		ransfers &		Total Operating/ pital Outlays
		About 202	Mini			SV SV SV SV				
2010	\$	2.028.131	\$	2 111 200	<i>\$77773</i> 3	101 022	. K. Z.K. Z. J.	359.415	s S	4 690 E70
2018	Þ	_,,	Ф	2,111,200	\$	181,823	\$,	Þ	4,680,570
2019		2,102,146		2,841,778		181,823		370,198		5,495,944
2020		2,267,259		3,246,517		181,823		381,304		6,076,903
2021		2,410,800		3,548,227		181,823		392,743		6,533,593
2022		2,532,400		4,370,998		181,823		404,525		7,489,747
2023		2,626,984		4,716,766		181,823		416,661		7,942,234
2024		2,725,720		5,068,882		181,823		429,160		8,405,585
2025		2,828,826		5,981,962		181,823		442,035		9,434,647
2026		2,936,540		6,366,659		181,823		455,296		9,940,318
2027		3,049,110		6,777,020		181,823		468,955		10,476,908
		TENATER Rev	enin	e Requirement	· ·					
2018	\$	1,110,019	\$	2,054,363	\$	117,911	\$	167,585	\$	3,449,877
2019		1,155,702		2,286,905		117,911		172,612		3,733,130
2020		1,217,802		2,552,716		117,911		177,791		4,066,219
2021		1,319,844		2,753,412		117,911		183,124		4,374,292
2022		1,450,513		2,964,499		117,911		188,618		4,721,541
2023		1,625,247		3,182,731		117,911		194,277		5,120,165
2024		1,687,926		3,404,162		117,911		200,105		5,410,104
2025		1,757,817		3,624,223		117,911		206,108		5,706,060
2026		1,826,298		3,837,846		117,911		212,291		5,994,346
2027		1,897,987		4,069,818		117,911		218,660		6,304,376
	топ	L Rovenue R	equi	rement	`	•				
2018	\$	3,138,150	\$	4,165,563	\$	299,734	\$	527,000	\$	8,130,447
2019		3,257,848		5,128,683		299,734		542,810		9,229,074
2020		3,485,061		5,799,233		299,734		559,094		10,143,122
2021		3,730,644		6,301,639		299,734		575,867		10,907,884
2022		3,982,913		7,335,497		299,734		593,143		12,211,287
2023		4,252,231		7,899,497		299,734		610,937		13,062,399
2024		4,413,645		8,473,044		299,734		629,266		13,815,689
2025		4,586,644		9,606,185		299,734		648,144		15,140,706
2026		4,762,838		10,204,505		299,734		667,588		15,934,664
		4,947,097		10,846,837		299,734		687,615		16,781,284



Page: 34





Upper Trinity Regional Water District (UTRWD)

As stated above, a primary component of the City's operating budget is its contractual agreement for treated water service from UTRWD. The project team obtained recent correspondence from UTRWD regarding their preliminary forecasts of the future cost of service. Each year UTRWD updates its forecast of operating and capital expenses, with new rates adopted by the UTRWD Board of Directors in September. UTRWD's preliminary forecast reveals an expected graduated series of rate increases over the next several years as it builds additional infrastructure, develops additional water sources, and expands its operations. These actions will require that the District incur sizable capital outlays and new bond issues which will be factored into the rates charged to customers.

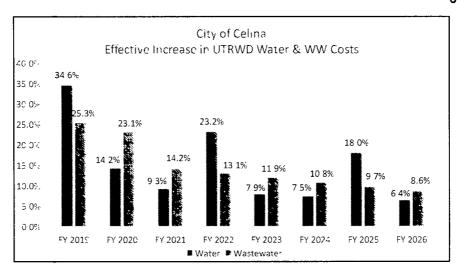
The City also sends a portion of its wastewater flows to UTRWD for treatment. UTRWD maintains wastewater treatment plants and a transmission system utilized in conveying and treating Celina wastewater flows. The respective flows and varying cost projections for each of these wastewater system components were factored into the cost projections for wastewater treatment and transmission in the rate model.

The volume charge for water from the UTRWD in FY 2018 is \$1.23 per thousand gallons. The UTRWD annual demand charge is \$428,200 per MGD. Both charges are forecast to increase by 5% annually in 2019 and 2020, and 3.5% in 2021 – 2027. The project team estimated that wastewater rates will increase annually by 3% for inflation. **Chart III-5** presents the forecast percent increases in UTRWD's water and wastewater charges paid by Celina for



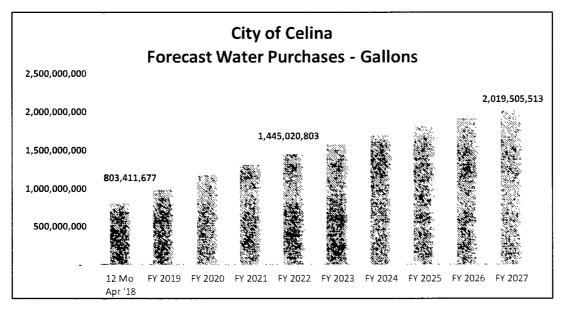
the next decade. Importantly, these increases do not just reflect cost increases by NTMWD; they also incorporate Celina's forecast growth in demand. It should also be noted that Celina's contract water demand is assumed to increase by 1.0 MGD in 2019, 2022, and 2025.

CHART III-5



The forecast water purchases from UTRWD are presented in **Chart III-6**. Based on current account growth estimates, water purchases from UTRWD are expected to increase from approximately 800 million gallons in the year ending April 2018 to over 2 billion in fiscal year ending 2027.

CHART III-6





Capital Improvement Plan

The City has developed a comprehensive capital improvement plan ("CIP") for its water and wastewater system. The plan includes estimates for infrastructure capital improvements for the ten-year (2018 – 2027) rate study financial planning period. This plan includes an aggressive list of projects required to meet utility service needs for communities like Celina with high growth forecasts in number of accounts and water/wastewater demands. The water CIP includes storage, pumps and distribution lines expansion, repairs and upgrades. The wastewater CIP includes wastewater treatment and collection system expansion and upgrades to infrastructure. In developing a ten-year financial forecast, the project team used the totals provided by the City to determine an overall estimate for capital spending needs for the decade. This total CIP for the next ten years is \$164 million, presented in **Table III-7**.

TABLE III-7

CITY OF CELINA	A The	da o Artista.
The state of the s		
30" and 36" Discharge Line from RR to DTPS	\$	8,000,000
New 6 MG GST at CRPS		7,000,000
30" and 24" Discharge Line from RR to DTPS		5,600,000
CRPS Improvements		5,500,000
Coit Rd 2 MGD Water Tower Construction		5,400,000
24" Line to increase capacity in the Low pressure plane		5,340,000
Downtown Water Improvements		5,250,000
18" and 24" to Morgan Lakes		4,800,000
CRPS & Downtown Pump Station - Phase 1		4,500,000
30" and 24" Parallel Line from DTPS to Sunset		3,500,000
Other Capital Improvement Projects	_	16,456,000
Total Water Projects	\$	71,346,000
WASTEWATER PROJECTS		
20" 26" 42" CO" Intercenter from Dougstown to MIN/T	đ	20 000 000
30", 36", 42", 60" Interceptor from Downtowm to WWT	Ф	
Downtown WWTP Upgrade to .95 MGD WWTP 3 MGD		13,700,000
		12,000,000
WWTP 2 MGD		11,000,000
Construct 15"- 30" interceptor Doe Branch to CR 51		6,000,000
Downtown WW Improvements		5,250,000
21" line from Dallas Pkwy to Preston		5,000,000
Construct 10" - 21" interceptor Doe Branch to CR 83		3,200,000
18" line adding capacity for Downtown		3,066,000
Bus 289 Sewer line		3,000,000
Other Capital Improvement Projects	_	7,821,000
Total Wastewater Projects	\$	92,937,000



Existing and Forecast Debt Service

Table III-8 presents current and forecast debt service for the water and wastewater utility. At present the water and wastewater utility has ten bond issues outstanding with principal totaling over \$28 million. The outstanding bond principal is for debt that was issued between 2004 and 2017. This debt is a combination of Certificates of Obligation (CO) and General Obligation (GO) bonds.

In 2018 the City intends to issue an additional \$32 million of debt to pay for CIP projects. The City expects to issue another \$129 million in debt over the next decade to finance the balance of the water and wastewater CIP. These assumptions are consistent with City staff's desires and with the City's intention to fund all capital improvements through debt.

CITY OF CELINA CURRENT AND FORECAST DEBT SERVICE SCENARIO: 2018 09 06 Scenario 1 -- Status Ouo Wastewater 12.7 Year Current **Forecast** Current Forecast Total TY 2018 \$ 1,313,274 \$ 907,720 \$ \$ 2,220,995 FY 2019 1,319,470 1,187,714 912,003 923,778 4,342,966 FY 2020 1,321,713 1,187,714 913,553 923,778 4,346,759 7,311,814 FY 2021 1,319,211 3,167,239 911,824 1,913,540 7,313,698 FY 2022 1,320,325 3,167,239 912,594 1,913,540 911,189 9,619,706 FY 2023 1,318,293 4,025,032 3,365,191 FY 2024 1,323,037 4,025,032 914.468 3,365,191 9,627,729 11,421,062 FY 2025 1,134,909 4,420,937 784,437 5,080,779 11,424,969 FY 2026 1,137,219 4,420,937 786,033 5,080,779 12,538,306 FY 2027 1,132,256 4,552,906 782,603 6,070,541

TABLE III-8

Non-Rate Revenues

Although rate revenues constitute the majority of the revenue received by the City of Celina for water and wastewater service, a certain amount of revenue is accrued from non-rate sources. These revenues include connection fees, miscellaneous charges, permit fees, testing fees, construction water and other fees. These non-rate revenues are subtracted from the overall budget to determine the revenue requirement to be raised from rates. **Note:** a substantial portion of non-rate revenues come from water and wastewater connection fees. These fees are expected to increase as the City's population grows. However, as the annual growth in number of accounts begin to slow there is expected to be a corresponding reduction in annual revenue from connection fees.

Non-Rate Revenues not specifically and solely tied to either water or wastewater were allocated between the two utilities based on a 50/50 water wastewater allocation. Except for connection fees, non-rate revenues are projected to remain stable over the forecast period. Annual non-rate revenue totals are presented in **Table III-9**.



TABLE III-9

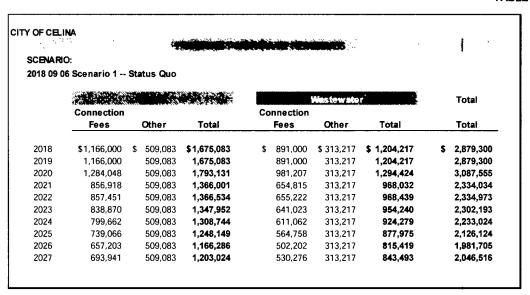






Table III-10 presents the test year and ten-year forecast for the City's net revenue requirement to be raised from rates for the water and wastewater utility for the test year 2017 and forecast period. The water and wastewater net revenue requirement is expected to increase from **\$7,472,142** in FY 2018 to **\$27,273,073** in FY 2027.

TABLE III-10

OF CELINA	. 4.				LE RUIL		2
CENARIO:	•	and the same of th				 	*
:018 11 14 Sce	nario 1 Status C	luo					
					Total	Less	Net
	Operating	Capital	Debt	Transfers &	Cost of	Non-Rate	Revenue
	Expenses	Outlays	Service	Contingencies	Service	Revenues	Requirement
	consume so	Carlo S. S. Land Market					
2018	\$ 4,139,331	\$ 181,823	\$ 1,313,274	\$ 359,415	\$ 5,993,844	\$ 1,675,083	\$ 4,318,761
2019	4,943,924	181,823	2,507,185	370,198	8,003,129	1,675,083	6,328,046
2020	5,513,776	181,823	2,509,427	381,304	8,586,330	1,793,131	6,793,199
2021	5,959,027	181,823	4,486,450	392,743	11,020,043	1,366,001	9,654,041
2022	6,903,399	181,823	4,487,564	404,525	11,977,310	1,366,534	10,610,777
2023	7,343,750	181,823	5,343,325	416,661	13,285,559	1,347,952	11,937,606
2024	7,794,602	181,823	5,348,069	429,160	13,753,654	1,308,744	12,444,910
2025	8,810,788	181,823	5,555,847	442,035	14,990,493	1,248,149	13,742,344
2026	9,303,199	181,823	5,558,157	455,296	15,498,475	1,166,286	14,332,189
2027	9,826,129	181,823	5,685,162	468,955	16,162,070	1,203,024	14,959,046
	MASTENATER RE	wonie Manuiran	ient	3			
2018	3,164,382	117,911	907,720	167,585	4,357,598	1,204,217	3,153,381
2019	3,442,607	117,911	1,835,781	172,612	5,568,911	1,204,217	4,364,694
2020	3,770,518	117,911	1,837,331	177,791	5,903,551	1,294,424	4,609,127
2021	4,073,256	117,911	2,825,364	183,124	7,199,656	968,032	6,231,624
2022	4,415,011	117,911	2,826,134	188,618	7,547,675	968,439	6,579,235
2023	4,807,977	117,911	4,276,380	194,277	9,396,546	954,240	8,442,305
2024	5,092,088	117,911	4,279,659	200,105	9,689,764	924,279	8,765,484
2025	5,382,040	117,911	5,865,215	206,108	11,571,275	877,975	10,693,300
2026	5,664,143	117,911	5,866,812	212,291	11,861,158	815,419	11,045,739
2027	5,967,805	117,911	6,853,144	218,660	13,157,520	843,493	12,314,027
2012	TOTAL Repenue	-	0 000 55-		40.004	0.070.000	
2018	7,303,713	299,734	2,220,995	527,000	10,351,442	2,879,300	7,472,142
2019	8,386,530	299,734	4,342,966	542,810	13,572,040	2,879,300	10,692,740
2020	9,284,294	299,734	4,346,759	559,094	14,489,881	3,087,555	11,402,325
2021	10,032,283	299,734	7,311,814	575,867	18,219,698	2,334,034	15,885,665
2022	11,318,410	299,734	7,313,698	593,143	19,524,985	2,334,973	17,190,012
2023	12,151,728	299,734	9,619,706	610,937	22,682,105	2,302,193	20,379,912
2024	12,886,690	299,734	9,627,729	629,266	23,443,418	2,233,024	21,210,394
2025	14,192,829	299,734	11,421,062	648,144	26,561,769	2,126,124	24,435,644
2026 2027	14,967,342 15,793,934	299,734 299,734	11,424,969 12,538,306	667,588 687,615	27,359,633 29,319,589	1,981,705 2,046,516	25,377,928 27,273,073

Water Utility Cost Functionalization

Once the total water and wastewater system costs have been identified, the next step in the rate development process is to isolate the costs associated with each system function. Some of these expenditures are a function of



base water demand; others are based on the peak demands placed on the system. Certain costs are associated with serving customers regardless of the volume of water use or wastewater discharge. The basic steps used to allocate the City's water revenue requirements include the following:

- 1. Each system's costs (revenue requirements) are categorized by utility function (i.e. treatment, distribution, administrative, customer). This process is known as *functionalization*.
- 2. Functionalized costs are classified based on the service characteristics or the types of demand served by the utility (base and maximum day). This process is known as *classification*.
- 3. Costs by service characteristic are allocated to customer classes in proportion to the service demands demonstrated by each class.

This three-step process allows for the allocation of system costs in the same terms as customer classes. The approaches described in this section follow standard industry practices. Water system costs are allocated to the following functions:

Treatment - the process by which raw water is converted to potable water

Distribution - the lines that carry water to individual customers' properties

Administration - miscellaneous overhead and other non-operating costs

Customer Billing - the processes involved in billing and providing other services to customers

The project team allocated operating budget line item expenses individually to system functions based on general guidelines, specific research and input from the City of Celina staff. The results of the allocation process for the test year are summarized in **Table III-11**.

CITY OF CELINA SCENARIO: 2018 11 14 Scenario 1 -- Status Quo Revenue Function Requirement Percent Treatment 1,532,717 35 5% Distribution 2,365,190 54 8% 258,970 6 0% Administration Customer 161,883 3 7% Total 4,318,761 100.0%

TABLE III-11



Water Utility Cost Classification

The allocation of functionalized water system costs to service characteristics follows the base-extra capacity cost allocation method recommended by AWWA. Using this method, costs are segregated into the following categories:

Base costs – capital costs and O&M expenses associated with service to customers under average demand conditions. This category does not include any costs attributable to variations in water use resulting from peaks in demand. Base costs tend to vary directly with the total quantity of water used.

Maximum Day/Extra Capacity costs – costs attributable to facilities that are designed to meet peaking requirements. These costs include capital and operating charges for additional plant and system capacity beyond that required for average usage.

Customer Billing costs – costs associated with any aspect of customer service, including billing, accounting, and meter services. These costs are independent of the amount of water used and the size of the customer's meter and are not subject to peaking factors.

According to AWWA Manual M-1, in the base-extra capacity method, care must be taken in separating costs between those devoted to base capacity and those devoted to extra capacity. The peak to average factor is calculated by dividing the volume on the peak day of the year by the average daily volume. Facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 67% (2/3) to base, and 33% to extra capacity (Max Day). This means that facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 67% to base, and 33% to extra capacity.

All customer service-related costs are allocated 100% to customer billing. Administration costs are generally not directly-assignable to individual classifications. Therefore, it is standard rate-making practice to allocate these costs on an indirect basis to service characteristics.

The system-wide costs by service characteristic are shown in **Table III-12**. As with cost functionalization, these percentages are not expected to change significantly in the forecast period.

CITY OF CELINA THE REPORT OF THE PARTY OF THE SCENARIO: 2018 11 14 Scenario 1 -- Status Quo 2018 Revenue Function Requirement Percent Base 2,782,775 64 43% Maximum Day 1,391,387 32 22% Customer 144,599 3.35% Total 4,318,761 100.0%

TABLE !!!-12

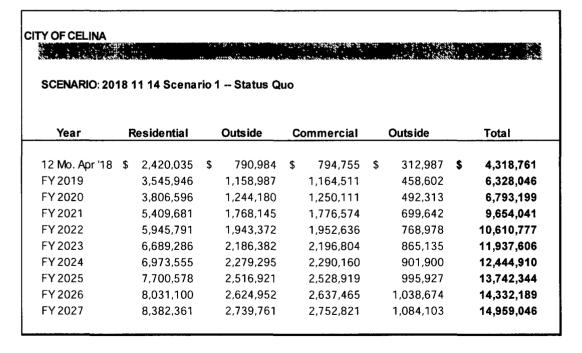
Water Utility Cost Allocation

Allocation of costs by service characteristic to customer classes is based on the proportionate use levels of each characteristic by each class. The total water utility costs by customer class for the test year are summarized in **Table III-13** and for the ten-year forecast period in **Table III-14**.

CITY OF CELINA SCENARIO: 2018 11 14 Scenario 1 -- Status Quo 2018 Revenue **Function** Requirement Percent Residential \$ 2,420,035 56.0% Residential Outside 790,984 18.3% Commercial 794,755 18.4% Commercial Outside 312,987 7.2% Total 4,318,761 100.0%

TABLE III-13

TABLE III-14





Wastewater Utility Cost Functionalization and Classification

Wastewater system costs are allocated to the following functions:

Treatment -- Volume - the costs associated with treating wastewater volume discharges

Collection – the lines that transport wastewater from customers' properties to the wastewater treatment plant

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and other services to customers

As was the case for the water system, wastewater utility operating budget line item expenses are allocated individually to functions. The results of the allocation process are presented on **Table III-15**. As with the water utility, these percentages are not forecast to change significantly during the next ten years.

CITY OF CELINA TEST YEAR WASTEWATER COST FUNCTIONALIZATION SCENARIO: 2018 11 14 Scenario 1 -- Status Quo 2018 Revenue **Function** Requirement Percent Treatment 1,453,842 46.1% Collection 1,481,140 47.0% 121,273 3.8% Administration Customer 97,126 3.1% Total 3,153,381 100.0%

TABLE III-15

Wastewater Utility Cost Allocation

Allocation of wastewater utility costs by service characteristic to customer classes is performed in the same manner as described for the water utility. The total wastewater utility costs by customer class for the test year are summarized in **Table III-16** and for the ten-year forecast period in **Table III-17**.

