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May 7, 2024

Ms. Luly Massaro, Clerk
Rhode Island Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888

**Re: *Docket No. 23-30-WW- Pawtucket Water Supply Board
General Rate Filing***

Dear Ms. Massaro:

Enclosed please find an original and nine copies of the following document:

1. Proposed Settlement Agreement between the Pawtucket Water Supply Board and the State of Rhode Island Division of Public Utilities and Carriers (Corrected).

Please note that an electronic copy of this document has been provided to the service list.

Thank you for your attention to this matter.

Sincerely,



Joseph A. Keough, Jr.

cc: Service List (via electronic mail)

**STATE OF RHODE ISLAND
PUBLIC UTILITIES COMMISSION**

**IN RE: PAWTUCKET WATER SUPPLY BOARD)
 APPLICATION TO CHANGE RATE) DOCKET NO. 23-30-WW
 SCHEDULES)**

SETTLEMENT AGREEMENT¹

I. INTRODUCTION

The Pawtucket Water Supply Board (“PWSB”) and the State of Rhode Island Division of Public Utilities and Carriers (“Division”) have reached an agreement regarding the PWSB’s September 14, 2023 Application To Change Rate Schedules. As such, the PWSB and the Division jointly request approval of this Settlement Agreement by the State of Rhode Island Public Utilities Commission (“Commission”).

II. RECITALS

1. On September 14, 2023, the PWSB filed an Application To Change Rate Schedules (hereinafter “Application”) pursuant to R.I.G.L § 39-3-11 and Part II of the Commission’s Rules of Practice and Procedure.
2. In its Application, the PWSB sought to implement a multi-year rate plan through a four-step increase.
3. In the first step of the requested increase, which the PWSB sought to implement on October 14, 2023, the PWSB sought to collect additional operating revenue in the amount of \$1,423,220 to support total operating revenue requirements of \$21,764,363. The impact of

¹ This Settlement Agreement corrects an error in the original Settlement Agreement submitted to the Rhode Island Public Utilities Commission on April 26, 2024.

this request for a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day) would have resulted in an increase of \$21.43 per year, or 4.0%. The impact on all other customers would vary based on customer class. In addition, the PWSB sought to increase the Public Fire Protection surcharge to residential customers in the City of Pawtucket by \$26.76 per year. The impact of this request would have resulted in a 12.5% increase in total revenues, and the impact on customers would vary by customer class.

4. As noted in the PWSB's September 14, 2023 Application, the PWSB was then negotiating an extension of its contract for the operation of its water treatment plant, which expired on February 14, 2024. The increase PWSB originally sought in the first step did not include any revenues to cover increased costs that could result from the extension of the treatment plant operating contract to avoid any adverse impact on the PWSB's negotiations. The PWSB informed the Commission that it intended to amend its Application after the conclusion of the contract negotiations to update the costs associated with the new contract, and that it would issue a supplemental notice directly to customers.
5. In the second step of the requested increase, proposed to take effect on July 1, 2024, the PWSB's proposed rates were preliminarily designed to collect additional operating revenue in the amount of \$80,464 to support total operating revenue requirements of \$21,846,138. The impact of this request would have resulted in an across-the-board rate increase of approximately 0.4% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request would have resulted in an increase of \$2.08 per year.

6. In the third step of the increase, proposed to take effect on July 1, 2025, the PWSB's proposed rates were preliminarily designed to collect additional operating revenue in the amount of \$74,116 to support total operating revenue requirements of \$21,920,254. The impact of this request would have resulted in an across-the-board rate increase of approximately 0.3% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request will result in an increase of \$1.91 per year.
7. In the fourth step of the increase, proposed to take effect on July 1, 2026, the PWSB's proposed rates were preliminarily designed to collect additional operating revenue in the amount of \$80,435 to support total operating revenue requirements of \$22,000,689. The impact of this request would have resulted in an across-the-board rate increase of approximately 0.4% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request will result in an increase of \$2.08 per year.
8. As noted in the PWSB's September 14, 2023 Application, the PWSB is required to submit compliance filings to the Commission before the second, third and fourth steps of the proposed increase become effective pursuant to R.I.G.L. § 39-15.1-4, which must be approved by the Commission.
9. As further noted in the PWSB's September 14, 2023 Application, the second, third and fourth steps of the proposed increases did not include annual escalation expenses for the water treatment plant operations contract, and did not include the actual anticipated costs associated with a Union Contract covering thirty-six (36) PWSB employees in RI Council 94,

AFSCME, AFL-CIO Local 1012 (“Local 1012”) that expires on June 30, 2024, to avoid any negative impact on negotiations. The PWSB informed the Commission that it intended to amend its Application to update the costs associated with the new Local 1012 contract, and that it would issue a supplemental notice directly to customers.

10. The Application also contained a Cost-of-Service Study and Rate Design to determine the level of costs properly recoverable from each of the PWSB’s various customer classes.
11. In support of its Application, the PWSB filed the direct testimony and schedules of James L. DeCelles, P.E., Chief Engineer of the Pawtucket Water Supply Board and David M. Fox, of Raftelis Financial Consultants, Inc.
12. Following the PWSB’s September 14, 2023 filing, the Commission established a procedural schedule, which included an October 31, 2023 deadline for parties to intervene.
13. No motions to intervene were ever filed by any party.
14. In response to the PWSB’s filing of its Application, the Division conducted an investigation and review of the Application with the assistance of its staff and two outside expert consultants. The Division also issued numerous data requests to assist in its investigation and review.
15. On March 8, 2024, the Division submitted direct testimony from its consultants Lafayette K. Morgan, Jr. and Jerome D. Mierzwa of Exeter Associates, Inc.
16. The Division, through Mr. Morgan’s testimony, suggested that, due to timing issues, the PWSB shorten its proposed four-step increase to a three-step increase, and the first step be instituted in Fiscal Year (“FY”) 2025, rather than FY 2024, and that steps two and three take effect on July 1, 2025 (FY 2026) and July 1, 2026 (FY 2027).

17. In the first step of the increase, Mr. Morgan suggested an overall revenue requirement of \$19,429,557, which would have represented a surplus of \$988,445 at present rates. As discussed infra, Mr. Morgan's largest suggested adjustment (\$1,184,000) was for the PWSB's Municipal Employee's Retirement System (MERS) expense.

18. In the second step, Mr. Morgan suggested an increase of \$68,668.

19. In the third step, Mr. Morgan suggested an increase of \$74,873.

20. Mr. Morgan reduced the PWSB's original rate request and addressed expenses in the following categories:

- a. Operating Revenues
- b. Labor Expenses
- c. Municipal Employees' Retirement System (MERS) Expense
- d. Expense Escalation (Inflation)
- e. Rate Case Expenses
- f. Consultant Expenses
- g. Post Employment Health Insurance Expenses
- h. Electric Power Expense
- i. Heating Expenses
- j. Revenue Stabilization
- k. City of Pawtucket Administrative Fees

21. Mr. Morgan also suggested that the PWSB further examine its required debt service funding level.

22. Mr. Mierzwa made one suggestion regarding the PWSB's cost allocation study – that the PWSB adopt Public Fire Protection charges for customers located in the City of Pawtucket by meter size, rather than a single uniform charge.
23. On April 4, 2024, the PWSB filed rebuttal testimony and schedules from its witnesses, James L. DeCelles and David M. Fox.
24. In Mr. DeCelles' rebuttal testimony, he agreed with the Division's suggestion that the PWSB shorten its multi-year rate increase to a three-step increase and that the first step become effective in the rate year FY 2025.
25. Next, Mr. DeCelles explained that following the filing of its original Application to increase rates, the PWSB had begun negotiations with Veolia for a new treatment plant operating contract. During these negotiations, it became apparent that the price increase would be substantial. As such, the PWSB's Board of Directors voted to issue a Request For Proposals ("RFP"), which would result in competitive bidding for a new operating contract. The RFP is scheduled to be issued in April with bids due by June 1, 2024. Thereafter, the PWSB anticipates that a contract award by the end of August, barring any unforeseen delays.
26. Mr. DeCelles also testified that when the PWSB determined it would issue a RFP, it negotiated a six-month contract extension with Veolia, which the PWSB Board of Directors approved on February 20, 2024. Under the terms of this extension, the PWSB will pay Veolia \$277,193.78 per month for the continued operation of the treatment plant. In addition, the PWSB is responsible for all carbon replacement and facility repair and replacement costs in excess of \$20,000 per event.

27. Mr. DeCelles suggested that the extension fee of \$277,193.78/month, which results in an annual total of \$3,326,325.36, be used as the basis for the treatment plant operating contract in the first step of the increase in FY 2025. In addition, Mr. DeCelles also suggested that the PWSB's cost of service for the first step increase include the \$500,000 annual estimate for carbon replacement and \$300,000 for facility repair and replacement costs in excess of \$20,000 per event. Mr. DeCelles suggested that the actual contract costs and associated expenses could be adjusted in the step two (FY 2026) and step three (FY 2027) compliance filings when the actual costs are known.
28. Mr. DeCelles also testified that negotiations with the Local 1012 Union had narrowed the outstanding issues, but that a new three-year contract may not be ratified before the hearings in this Docket. As such, the PWSB incorporated a 2.0% increase for Local 1012 employees in the first step of the multi-year increase (FY 2025). In addition, Mr. DeCelles suggested that when the final contract is approved, the PWSB can address the increases for the second and third years of the Local 1012 contract in the step two (FY 2026) and step three (FY 2027) compliance filings.
29. Finally, Mr. DeCelles provided additional information regarding the City of Pawtucket Administrative fees (a/k/a "City Services"), and noted that the PWSB had also supplemented certain data responses to provide more information regarding this expense. Based on this additional information, Mr. DeCelles suggested that the PWSB's original request for this expense not be reduced.

30. In his rebuttal testimony, Mr. Fox agreed with the Division's suggestion to use Fiscal Year (FY) 2025 as the rate year and to change PWSB's multi-year increase from a four-step increase to a three-step increase.
31. Mr. Fox also agreed with the Division's suggestion that the PWSB restructure its public fire protection charges for customers in the City of Pawtucket based on meter size, rather than on a per bill basis.
32. Mr. Fox also addressed the Division's suggested expense reductions:
- a. Operating Revenues – Mr. Fox agreed with Mr. Morgan's adjustment to PWSB's billing units, but maintained that his consumption forecast should remain unchanged.
 - b. Labor Expenses – Mr. Fox disagreed with Mr. Morgan's adjustments based on the number of PWSB's employee positions.
 - c. Municipal Employees' Retirement System (MERS) Expense – Mr. Fox disagreed with Mr. Morgan's adjustment because it was based on an actuarial adjustment rather than a reduction in expenses.
 - d. Expense Escalation (Inflation) – Mr. Fox maintained that his inflation rate should remain, but agreed to remove the application of an inflation rate to several expenses identified by Mr. Morgan.
 - e. Rate Case Expenses – Mr. Fox disagreed with Mr. Morgan's suggestion that rate case expense be amortized over four years. Rather, since PWSB's multi-year increase was shortened to three years, this should be used as the amortization period.
 - f. Consultant Expenses – Mr. Fox disagreed with Mr. Morgan's elimination of the expense for outside consultant services.

- g. Post Employment Health Insurance Expenses – Mr. Fox disagreed with Mr. Morgan’s adjustment because this expense had been artificially low in prior years due to a misclassification of PWSB retired employees, and when the correction was made, this expense increased.
- h. Electric Power Expense – Mr. Fox agreed with Mr. Morgan’s revision of this expense based on incorrect calculation of the increase, but still maintained that this expense should increase to a level higher than the PWSB’s original position.
- i. Heating Expenses – Mr. Fox agreed with Mr. Morgan’s correction to the inflationary factor applied to this expense, but also indicated that a small correction should be made to Mr. Morgan’s calculation.
- j. Revenue Stabilization – Mr. Fox continued to advocate for a Revenue Stabilization Account of three percent (3%) of annual revenues.

33. Thus, based on Mr. Fox’s rebuttal testimony, which incorporated the adjustments set forth in Mr. DeCelles’ rebuttal testimony for the treatment plant operating contract and the Local 1012 contract, the PWSB sought the following increases:

- a. In the first step of the increase, proposed to take effect on July 1, 2024 (FY 2025), the PWSB’s proposed rates were designed to collect additional operating revenue in the amount of \$4,095,171 to support total operating revenue requirements of \$24,453,501. The impact of this request for a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day) would result in an increase of \$93.36 per year, or 17.3%. The impact on all other customers would vary based on customer class. In addition, the PWSB sought to increase the Public Fire Protection surcharge to residential customers in the City of Pawtucket with a 5/8-inch service connection by \$14.16 per year. The impact of the Public Fire Protection increase on other customers in the City of Pawtucket would vary based on service connection size.
- b. In the second step of the increase, proposed to take effect on July 1, 2025 (FY 2026), the PWSB’s proposed rates were preliminarily designed to collect additional operating revenue in the amount of \$76,438 to support total operating revenue requirements of

\$24,529,939. The impact of this request would result in an across-the-board rate increase of approximately 0.3% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request would result in an increase of \$2.22 per year.

- c. In the third step of the increase, proposed to take effect on July 1, 2026 (FY 2026), the PWSB's proposed rates were preliminarily designed to collect additional operating revenue in the amount of \$84,002 to support total operating revenue requirements of \$24,613,941. The impact of this request would result in an across-the-board rate increase of approximately 0.3% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request would result in an increase of \$2.44 per year.

34. Following the PWSB's filing of its rebuttal testimony, the PWSB and Division engaged in extensive settlement discussions and negotiations.

35. During these discussions and negotiations, the Parties narrowed their areas of disagreement on the issues addressed in Mr. Morgan's direct testimony and Mr. Fox's rebuttal testimony as referenced in paragraph 32 above:

- a. Operating Revenues – The parties agreed to use the Division's adjustment to billing units and the PWSB's consumption forecast to determine anticipated operating revenues.
- b. Labor Expenses – The parties agreed to base the PWSB's labor expense on forty-five (45) full-time equivalent positions (FTEs).
- c. Municipal Employees' Retirement System (MERS) Expense – The Division agreed to forego its adjustment based on the explanation provided in the PWSB's rebuttal testimony.
- d. Expense Escalation (Inflation) – The parties agreed to use the PWSB's inflation rate, but that it would not apply to the following expenses identified by the Division – Telephone,

Internet, Cellular Service, Workers' Compensation Insurance, Trustee Fees, Credit Card Convenience Fees and Police Details.

- e. Rate Case Expenses – The parties agreed to amortize rate case expense over a three-year period, which matches the length of the PWSB's multi-year increase.
- f. Consultant Expenses – The parties agreed to accept the PWSB's proposal of \$29,791 expense for outside consultant services.
- g. Post Employment Health Insurance Expenses – The parties agreed to the PWSB's proposed expense based on the explanation provided in the PWSB's rebuttal testimony.
- h. Electric Power Expense – The parties agreed to set the PWSB's step one electricity cost at \$1,154,866, which is lower than the PWSB's originally filed request of \$1,207,340, and lower than its rebuttal position request of \$1,491,784. This step one expense is subject to a true up (reconciliation) based on actual expenses in the PWSB's compliance filing for step two as described further in paragraph 47.
- i. Heating Expenses – the parties agreed to the Division's adjustment and the PWSB's \$2,168 correction to the adjustment.
- j. Revenue Stabilization – the parties agreed to a funding level of 1.5% of the required revenues from rates net of the revenue stabilization funding.

36. The parties also agreed on the following issues raised in Mr. DeCelles' rebuttal testimony:

- a. Treatment Plant Operating Contract – the parties agreed to the annual cost of \$3,326,325.36 based on the monthly extension fee of \$277,193.78/month. The parties also agreed to a yearly expense of \$500,000 for carbon replacement costs. Finally, the PWSB agreed to reduce its request of \$300,000/year for facility repair and replacement

costs in excess of \$20,000 to \$200,000/year. These costs are subject to true up in the PWSB's compliance filings for steps two and three once the new treatment plant operating contract has been finalized.

- b. Local 1012 Contract – the parties agreed to incorporate a two percent (2%) increase in step one (FY 2025) for employees in the Local 1012 Union, and the final increases can be incorporated in the PWSB's compliance filings for steps two and three once the contract is agreed to and ratified.
- c. City of Pawtucket Administrative fees (a/k/a "City Services") – the parties agreed on the PWSB's original expense based on the PWSB's rebuttal testimony and supplemental data responses.

37. Finally, during settlement negotiations, the PWSB and Division examined the PWSB's required debt service funding and agreed that funding could be reduced from eight million two hundred eighty-two thousand four hundred sixty-nine dollars (\$8,280,469) annually to seven million dollars (\$7,000,000) for step one (FY 2025) and step two (FY 2026). Debt service funding will then be increased to seven million seven hundred fifty thousand dollars (\$7,750,000) annually in step three (FY 2027). This increase in funding for FY 2027 is based on cost estimates of future capital projects that are currently in the engineering and planning phase. The funding in FY 2027 can be increased or decreased based on updated debt service requirements in the PWSB's compliance filing for the step three increase.

38. As a result of these settlement discussions and after due consideration of the testimony, exhibits, schedules, data requests, data responses, and other documentation included in

the filings, the PWSB and Division have agreed to a settlement which resolves all issues relating to the PWSB's Application to Change Rate Schedules.

39. The PWSB and Division, by and through their respective representatives, believe that this settlement, as a whole, constitutes a just and reasonable resolution of the issues in this proceeding, and jointly request its approval by the Commission.

III. TERMS OF SETTLEMENT

40. Incorporated herein and attached hereto as Exhibit 1 are Joint Settlement Schedules 1.0 through 11.0, which memorialize the settlement, and the Parties agree with these schedules as presented.

41. As set forth in these schedules, in the first step of the increase, proposed to take effect on July 1, 2024 (FY 2025), the proposed rates are designed to collect additional operating revenue in the amount of \$ \$1,427,926 to support total operating revenue requirements of \$21,786,306. The impact of this request for a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day) will result in an increase of \$29.88 per year, or 5.0%. The impact on all other customers will vary based on customer class. In addition, the PWSB seeks to increase the Public Fire Protection surcharge to residential customers in the City of Pawtucket with a 5/8-inch service connection by \$5.88 per year. The impact of the Public Fire Protection increase on other customers in the City of Pawtucket will vary based on service connection size.

42. As set forth in these schedules, in the second step of the increase, proposed to take effect on July 1, 2025 (FY 2026), the proposed rates are preliminarily designed to collect additional operating revenue in the amount of \$76,438 to support total operating revenue

requirements of \$21,862,745. The impact of this request will result in an across-the-board rate increase of approximately 0.4% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request will result in an increase of \$2.52 per year.

43. As set forth in these schedules, in the third step of the increase, proposed to take effect on July 1, 2026 (FY 2027), the proposed rates are preliminarily designed to collect additional operating revenue in the amount of \$834,002 to support total operating revenue requirements of \$22,696,747. The impact of this request will result in an across-the-board rate increase of approximately 3.8% on all rate classes. For a typical residential customer who uses 800 cubic feet of water per month (200 gallons per day), the impact of this request will result in an increase of \$25.14 per year.

44. The PWSB and Division agree that the Commission should approve the increased operating revenues and resulting rates for step one (FY 2025) as set forth in the Joint Settlement Schedules.

45. In addition, the PWSB and Division agree that the Commission should preliminarily approve the increased operating revenues and resulting rates for step two (FY 2026) and step three (FY 2027), subject to the compliance requirements of R.I.G.L. § 39-15.1-4.

46. The PWSB and the Division agree that in the steps two and three compliance filings, the PWSB will adjust the increase attributable to the salary increases for the Local 1012 employees based on the final approved contract. In addition, the PWSB shall present evidence to support updated expense levels, and the parties agree to reset the expense levels as part of the step two and three compliance filings, of the following:

- a. Treatment Plant Operating Contract and Expenses.
- b. Electricity Expense.

47. The PWSB and Division agree that in the step two compliance filing, the PWSB will reconcile (either upward or downward) the difference between the step one rate allowance and updated expenses based on nine (9) months of actual expenses (July 2024 through March 2025) and three (3) months of estimated expenses (April 2025 through July 2025) the following expenses:

- a. Treatment Plant Operating Contract and Expenses
- b. Electricity Expense

48. The PWSB and the Division also agree that the PWSB will submit semi-annual reports setting forth the monthly beginning balance, funding, interest earned, amounts paid out and monthly ending balance of the restricted Debt Service and IFR accounts.

49. The PWSB agrees that it will comply with the mandates of R.I.G.L. § 39-15.1-4 before implementing the step two and step three increases.

IV. EFFECT OF SETTLEMENT

50. This Settlement Agreement is the result of a negotiated settlement. The discussions which have produced this Settlement Agreement have been conducted with the explicit understanding that all offers of settlement and discussion relating thereto are and shall be privileged, shall be without prejudice to the position of any party or participant presenting such offer or participating in any such discussion, and are not to be used in any manner in connection with these or other proceedings.

51. This Settlement Agreement is the product of negotiation and compromise. The making of this agreement establishes no principle or precedent. This agreement shall not be deemed to foreclose any party from making any contention in any future proceeding or investigation.

52. The agreement by any party to the terms of this Settlement Agreement shall not be construed as an agreement as to any matter of fact or law beyond the terms thereof. By entering into this Settlement Agreement, matters or issues other than those explicitly identified in this agreement have not been settled upon or conceded by any party to this Settlement Agreement, and nothing in this agreement shall preclude any party from taking any position in any future proceeding regarding such unsettled matters.

53. In the event that the Commission rejects this Settlement Agreement, or modifies this agreement or any provision therein, then this agreement shall be deemed withdrawn and shall be null and void in all respects.

IN WITNESS WHEREOF, the Pawtucket Water Supply Board and the State of Rhode Island Division of Public Utilities And Carriers agree that this Settlement Agreement is reasonable, in the public interest and in accordance with law and regulatory policy, and have caused this agreement to be executed by their respective representatives, each being authorized to do so.

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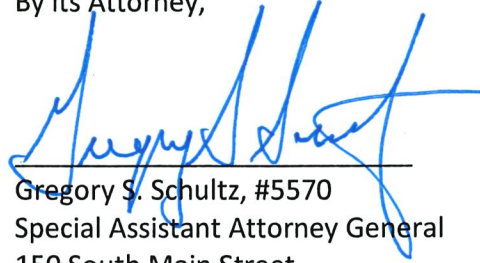
PAWTUCKET WATER
SUPPLY BOARD
By its Attorney,



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Dated: May 7, 2024

RHODE ISLAND DIVISION
OF PUBLIC UTILITIES AND CARRIERS,
By its Attorney,



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Dated: May 7, 2024

TEST YEAR & RATE YEAR EXPENSES

<u>Expense Item</u>	<u>Test Year FY 2022</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2025</u>	<u>Labor & Related Items</u>	<u>Other Adjustments</u>
<u>GENERAL & ADMINISTRATIVE</u>					
Salaries & Wages - regular	\$540,239	\$125,578	\$665,817	\$125,578	
Salaries & Wages - overtime	\$813	\$1,187	\$2,000	\$1,187	
Salaries & Wages - out of grade pay	\$0	\$0	\$0	\$0	
Salaries & Wages - beepers	\$0	\$1,300	\$1,300	\$1,300	
Salaries & Wages - longevity	\$19,576	-\$6,134	\$13,441	-\$6,134	
Salaries & Wages - temporary services	\$0	\$0	\$0	\$0	
Salaries & Wages - vacation and sick	\$10,012	-\$10,012	\$0	-\$10,012	
Payroll tax - FICA	\$35,768	\$4,813	\$40,582	\$4,813	
Payroll tax - Medicare	\$8,365	\$1,126	\$9,491	\$1,126	
Employee Health Insurance	\$90,314	\$45,226	\$135,539	\$45,226	
Employee Dental Insurance	\$3,830	\$1,737	\$5,567	\$1,737	
Employee GTL Insurance	\$1,372	\$762	\$2,134	\$762	
Community Counseling	\$0	\$0	\$0	\$0	
Post employment Health Insurance	\$162,824	\$0	\$162,824	\$0	
MERS Defined Benefit	\$80,441	\$0	\$80,441	\$0	
OPEB/ Medical & Dental Insurance	\$0	\$0	\$0	\$0	
TIAA/CREF Defined Contribution	\$5,494	\$186	\$5,681	\$186	
Audit fees	\$13,063	\$1,408	\$14,470		\$1,408
Contractual Programs	\$0	\$0	\$0		\$0
Contractual Services	\$0	\$0	\$0		\$0
Legal fees	\$42,532	\$4,583	\$47,115		\$4,583
Legal fees - liens	\$0	\$0	\$0		\$0
Educational Training	\$8,668	\$934	\$9,602		\$934
Consultant	\$13,966	\$1,505	\$15,470		\$1,505
Municipal charges - admin support	\$338,494	\$16,000	\$354,494		\$16,000
Pagers and Cell phones	\$0	\$0	\$0		\$0
Vehicle maintenance - outside parts	\$2,023	\$218	\$2,241		\$218
Vehicle maintenance - fuel & misc	\$3,540	\$381	\$3,921		\$381
Repairs & Maintenance	\$26,338	\$2,838	\$29,176		\$2,838
Repairs & Maintenance - I.S. Hard/Software Maint	\$189,287	\$20,396	\$209,684		\$20,396
Equipment rental	\$0	\$0	\$0		\$0
Utilities - Telephone	\$6,259	\$0	\$6,259		\$0
Internet	\$8,500	\$0	\$8,500		\$0

Utilities - DSL service	\$0	\$0	\$0	\$0
Utilities - Cellular service	\$3,966	\$0	\$3,966	\$0
Utilities - Web hosting	\$225	\$24	\$250	\$24
Electric	\$39,848	\$8,630	\$48,478	\$8,630
Heating	\$20,672	\$1,143	\$21,815	\$1,143
Other Utilities	\$7,224	\$778	\$8,002	\$778
Unemployment Insurance	\$0	\$0	\$0	\$0
Workers Compensation Insurance	\$6,251	\$0	\$6,251	\$0
Property Insurance	\$247,166	\$30,574	\$277,740	\$30,574
Advertising	\$2,692	\$290	\$2,983	\$290
Printing	\$0	\$0	\$0	\$0
Dues & Subscriptions	\$15,100	\$1,627	\$16,727	\$1,627
Office supplies	\$6,487	\$699	\$7,187	\$699
Postage	\$1	\$0	\$1	\$0
Housekeeping expenses	\$32,517	\$3,504	\$36,021	\$3,504
Uniforms/clothing	\$659	\$71	\$730	\$71
Safety equipment & supplies	\$0	\$0	\$0	\$0
Tools - union	\$0	\$0	\$0	\$0
Capital material supplies	\$0	\$0	\$0	\$0
General tools	\$0	\$0	\$0	\$0
Materials and supplies	\$2,266	\$244	\$2,511	\$244
Other supplies	\$0	\$0	\$0	\$0
Public Relations	\$0	\$0	\$0	\$0
InState Accreditation	\$0	\$0	\$0	\$0
Bank service charges	\$0	\$0	\$0	\$0
PUC Annual Assessment	\$116,953	\$3,644	\$120,597	\$3,644
Damage claims	\$0	\$0	\$0	\$0
WF Equip Wash Account	\$0	\$0	\$0	\$0
WF Other Expense Wash Acct	\$0	\$0	\$0	\$0
Depreciation Expense	\$0	\$0	\$0	\$0
Inventory Over/Short	\$0	\$0	\$0	\$0
Regulatory expense	\$38,784	\$4,179	\$42,963	\$4,179
Misc other expenses	\$967	\$104	\$1,072	\$104
Cash over/short	\$0	\$0	\$0	\$0
Legal Fees	\$0	\$0	\$0	\$0
Bank service charges	\$0	\$0	\$0	\$0
Depreciation expense	\$0	\$0	\$0	\$0
Legal fees	\$1,051	\$113	\$1,164	\$113
Consultant	\$16,200	\$50,467	\$66,667	\$50,467
Bond Administration Fees	\$0	\$0	\$0	\$0
Trustee Fees	\$18,550	\$0	\$18,550	\$0
Consultant	\$1,500	\$162	\$1,662	\$162
Land Acquisition	\$0	\$0	\$0	\$0
CWIP Land & Land Rights	\$0	\$0	\$0	\$0
CWIP Inventory	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Admin	\$2,190,797	\$320,286	\$2,511,083	\$165,769
				\$154,517

TEST YEAR & RATE YEAR EXPENSES

<u>Expense Item</u>	<u>Test Year FY 2022</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2025</u>	<u>Labor Increase</u>	<u>Other Adjustments</u>
<u>CUSTOMER SERVICE</u>					
Salaries & wages - regular	\$175,174	\$137,343	\$312,517	\$137,343	
Salaries & wages - overtime	\$1,921	-\$168	\$1,753	-\$168	
Salaries & wages - out of grade pay	\$0	\$0	\$0	\$0	
Salaries & Wages - beepers	\$1,235	\$65	\$1,300	\$65	
Salaries & Wages - longevity	\$8,081	\$11,567	\$19,648	\$11,567	
Salaries & Wages - temporary services	\$0	\$0	\$0	\$0	
Salaries & Wages - vacation and sick	-\$1,894	\$1,894	\$0	\$1,894	
Payroll tax - FICA	\$11,174	\$8,685	\$19,858	\$8,685	
Payroll tax - Medicare	\$2,613	\$2,031	\$4,644	\$2,031	
Employee Health Insurance	\$47,243	\$47,329	\$94,572	\$47,329	
Employee Dental Insurance	\$1,570	\$2,352	\$3,923	\$2,352	
Employee GTL Insurance	\$648	\$876	\$1,524	\$876	
MERS Defined Benefit	\$25,235	\$0	\$25,235	\$0	
TIAA/CREF Defined Contribution	\$2,002	\$1,170	\$3,171	\$1,170	
Contractual services	\$9,621	\$1,037	\$10,658		\$1,037
Educational training	\$80	\$9	\$89		\$9
Consultant	\$0	\$0	\$0		\$0
Vehicle maint. - outside parts	\$7	\$1	\$7		\$1
Vehicle fuel & misc	\$0	\$0	\$0		\$0
Repairs & Maintenance	\$606	\$65	\$671		\$65
IS Hard/Software Maintenance	\$0	\$0	\$0		\$0
Equipment rental	\$0	\$0	\$0		\$0
Utilities - Telephone	\$989	\$0	\$989		\$0
Utilities - Cellular service	\$456	\$0	\$456		\$0
Workers Compensation Insurance	\$458	\$0	\$458		\$0
Advertising	\$0	\$0	\$0		\$0
Printing	\$35,725	\$3,849	\$39,574		\$3,849
Dues & Subscriptions	\$60	\$6	\$66		\$6
Postage	\$103,377	\$17,240	\$120,618		\$17,240
Uniforms/clothing	\$316	\$34	\$350		\$34
Safety equipment & supplies	\$0	\$0	\$0		\$0
Materials and supplies	\$454	\$49	\$503		\$49
Other supplies	\$14	\$2	\$16		\$2
Water conservation & education	\$0	\$0	\$0		\$0
CC Convenience Fees	\$126,556	\$0	\$126,556		\$0
PWSB Bad Debt expense	\$0	\$0	\$0		\$0
Cash proof reconciliation expense	-\$805	\$805	\$0		\$805
Other misc expenses	\$0	\$0	\$0		\$0
WSB Bad Debt Expense	-\$9,083	\$0	-\$9,083		\$0
Proof/Recon Expense	-\$120	\$120	\$0		\$120
Subtotal - Customer Service	\$543,712	\$236,363	\$780,075	\$213,146	\$23,217

TEST YEAR & RATE YEAR EXPENSES

<u>Expense Item</u>	<u>Test Year FY 2022</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2025</u>	<u>Labor Increase</u>	<u>Other Adjustments</u>
<u>SOURCE OF SUPPLY</u>					
Salaries & wages - regular	\$160,373	\$58,548	\$218,921	\$58,548	
Salaries & wages - overtime	\$192	-\$192	\$0	-\$192	
Salaries & wages - out of grade pay	\$0	\$0	\$0	\$0	
Salaries & wages - beepers	\$1,966	\$894	\$2,860	\$894	
Salaries & Wages - longevity	\$15,828	\$5,016	\$20,845	\$5,016	
Salaries & Wages - temporary services	\$0	\$0	\$0	\$0	
Salaries & Wages - vacation and sick	\$1,817	-\$1,817	\$0	-\$1,817	
Payroll tax - FICA	\$11,106	\$1,945	\$13,050	\$1,945	
Payroll tax - Medicare	\$2,597	\$455	\$3,052	\$455	
Employee Health Insurance	\$60,427	\$3,849	\$64,277	\$3,849	
Employee Dental Insurance	\$2,351	\$372	\$2,723	\$372	
Employee GTL Insurance	\$476	\$438	\$914	\$438	
MERS Defined Benefit	\$24,613	\$0	\$24,613	\$0	
TIAA/CREF Defined Contribution	\$2,206	-\$17	\$2,189	-\$17	
Contractual Services	\$0	\$0	\$0		\$0
Educational Training	\$2,175	\$234	\$2,410		\$234
Consultant	\$0	\$0	\$0		\$0
Cumberland Police Details	\$0	\$0	\$0		\$0
Security service	\$80,878	\$8,715	\$89,593		\$8,715
Lab testing - Water Quality Testing	\$0	\$0	\$0		\$0
Vehicle maint. - outside parts	\$1,087	\$117	\$1,204		\$117
Vehicle fuel & misc	\$3,223	\$347	\$3,571		\$347
Repairs & Maintenance - general	\$290	\$31	\$321		\$31
Repairs & Maintenance - collection reservoirs	\$38,641	\$4,164	\$42,804		\$4,164
Rental property expense	\$5,670	\$611	\$6,281		\$611
Equipment rental	\$0	\$0	\$0		\$0
Utilities - Telephone	\$488	\$0	\$488		\$0
Internet	\$2,153	\$0	\$2,153		\$0
Utilities - Cellular phones	\$1,312	\$0	\$1,312		\$0
Electric	\$77,508	\$21,980	\$99,488		\$21,980
Workers Compensation Insurance	\$6,652	\$0	\$6,652		\$0
Dues & Subscriptions	\$465	\$50	\$515		\$50
Uniforms/clothing	\$639	\$69	\$708		\$69
Safety equipment & supplies	\$61	\$7	\$68		\$7
Materials & supplies	\$1,408	\$152	\$1,560		\$152
Depreciation expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
Subtotal - Supply	\$506,603	\$105,968	\$612,571	\$69,491	\$36,477
<u>PURIFICATION</u>					
Treatment Plant Operating Contract (DBO)	\$2,042,470	\$1,983,855	\$4,026,325		\$1,983,855
Telephone	\$0	\$0	\$0		\$0
Electric	\$763,724	\$232,774	\$996,498		\$232,774
Heating	\$0	\$0	\$0		\$0
Other Utilities	\$0	\$0	\$0		\$0
Water Quality Testing	\$0	\$0	\$0		\$0
Property taxes	\$0	\$0	\$0		\$0
Misc Other Expenses	\$0	\$0	\$0		\$0
Depreciation expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
Subtotal - Purification	\$2,806,194	\$2,216,629	\$5,022,823	\$0	\$2,216,629

TEST YEAR & RATE YEAR EXPENSES

<u>Expense Item</u>	<u>Test Year FY 2022</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2025</u>	<u>Labor Increase</u>	<u>Other Adjustments</u>
<u>TRANSMISSION & DISTRIBUTION</u>					
Regular Salaries	\$894,165	\$265,715	\$1,159,881	\$265,715	
Overtime	\$60,510	-\$1,708	\$58,802	-\$1,708	
Detail Overtime	\$14,942	-\$14,942	\$0	-\$14,942	
Out of Grade Pay	\$2,638	\$309	\$2,947	\$309	
On Call Stipend	\$18,134	\$326	\$18,460	\$326	
Shift Differential	\$2,840	\$3,400	\$6,240	\$3,400	
Longevity	\$55,823	\$13,206	\$69,029	\$13,206	
Temporary Services	\$0	\$0	\$0	\$0	
Vacation and Sick	-\$40,255	\$40,255	\$0	\$40,255	
FICA	\$60,308	\$19,278	\$79,586	\$19,278	
Medicare	\$14,171	\$4,442	\$18,613	\$4,442	
Health Benefits	\$301,464	\$39,157	\$340,621	\$39,157	
Dental Benefits	\$12,086	\$1,755	\$13,841	\$1,755	
Life Benefits	\$4,100	\$1,996	\$6,096	\$1,996	
MERS Defined Benefit	\$132,500	\$0	\$132,500	\$0	
TIAACREF Defined Contribution	\$9,062	\$2,292	\$11,354	\$2,292	
Educational Training	\$7,668	\$826	\$8,495		\$826
Consultant	\$0	\$0	\$0		\$0
Cumberland Police Details	\$18,776	\$0	\$18,776		\$0
CF Police Details	\$26,101	\$0	\$26,101		\$0
Lab Tests	\$0	\$0	\$0		\$0
Outside Parts	\$40,981	\$4,416	\$45,397		\$4,416
Gas & Oil	\$27,795	\$2,995	\$30,790		\$2,995
General Maintenance	\$21,220	\$2,287	\$23,507		\$2,287
IS Hard/Software Maintenance	\$3,545	\$382	\$3,927		\$382
Transmission/Distribution Main	-\$295	-\$32	-\$326		-\$32
Fire Services	\$7,624	\$822	\$8,446		\$822
Pumping Station Services	\$0	\$0	\$0		\$0
Hydrants	-\$655	-\$71	-\$726		-\$71
Equipment Rental	\$0	\$0	\$0		\$0
Telephone	\$2,887	\$0	\$2,887		\$0
Internet	\$540	\$0	\$540		\$0
DSL Line Charges	\$0	\$0	\$0		\$0
Cellular Phones	\$5,018	\$0	\$5,018		\$0
Electric Bills	\$23,295	-\$12,894	\$10,401		-\$12,894
Heating	\$18,842	\$1,042	\$19,884		\$1,042

Other Utilities	\$2,301	\$248	\$2,549	\$248
Workers Compensation	\$76,584	\$0	\$76,584	\$0
Advertising	\$0	\$0	\$0	\$0
Printing	\$0	\$0	\$0	\$0
Dues & Subscriptions	\$636	\$69	\$704	\$69
Drug Testing Kits	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0
Postage	\$0	\$0	\$0	\$0
Housekeeping	\$24,137	\$2,601	\$26,738	\$2,601
Clothing Allowance	\$5,564	\$600	\$6,164	\$600
Safety Supplies	\$3,754	\$404	\$4,158	\$404
ToolsUnion	\$0	\$0	\$0	\$0
Water Quaility Testing	\$0	\$0	\$0	\$0
Capital Material Supplies	\$0	\$0	\$0	\$0
General Tools	\$16,165	\$1,742	\$17,907	\$1,742
Materials/Supplies	\$7,342	\$791	\$8,133	\$791
Road Surface Restoration	\$0	\$0	\$0	\$0
Other Supplies	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0	\$0
Misc Other Expenses	\$114	\$12	\$126	\$12
Salaries & wages - Capitilized Labor	-\$12,628	\$12,628	\$0	\$12,628
Depreciation expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - T&D	\$1,869,798	\$394,349	\$2,264,148	\$375,482
				\$18,867

TEST YEAR & RATE YEAR EXPENSES

<u>Expense Item</u>	<u>Test Year FY 2022</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2025</u>	<u>Labor Increase</u>	<u>Other Adjustments</u>
<u>ENGINEERING</u>					
Salaries & wages - regular	\$308,888	\$258,587	\$567,475	\$258,587	
Salaries & wages - overtime	\$168	-\$168	\$0	-\$168	
Salaries & wages - out of grade pay	\$0	\$0	\$0	\$0	
Salaries & wages - beepers	\$1,385	\$1,215	\$2,600	\$1,215	
Salaries & Wages - longevity	\$32,189	-\$10,323	\$21,866	-\$10,323	
Salaries & Wages - temporary services	\$0	\$0	\$0	\$0	
Salaries & Wages - Vacation and Sick	-\$13,952	\$13,952	\$0	\$13,952	
Payroll tax - FICA	\$21,009	\$12,668	\$33,677	\$12,668	
Payroll tax - Medicare	\$4,914	\$2,962	\$7,876	\$2,962	
Employee Health Insurance	\$85,704	\$36,171	\$121,875	\$36,171	
Employee Dental Insurance	\$3,239	\$1,883	\$5,122	\$1,883	
Employee GTL Insurance	\$1,124	\$1,010	\$2,134	\$1,010	
MERS Defined Benefit	\$47,636	\$0	\$47,636	\$0	
TIAA/CREF Defined Contribution	\$3,161	\$2,468	\$5,629	\$2,468	
Contractual services	\$9,219	\$993	\$10,213		\$993
Educational training	\$2,490	\$268	\$2,758		\$268
Consultant	\$27,620	\$2,976	\$30,596		\$2,976
Vehicle repairs - outside parts	\$192	\$21	\$213		\$21
Vehicle fuel & misc	\$4,645	\$500	\$5,145		\$500
Repairs & Maintenance - general	\$460	\$50	\$510		\$50
Repairs & Maintenance - I.S. Hard/Software Maint	\$1,972	\$212	\$2,184		\$212
Equipment rental	\$0	\$0	\$0		\$0
Utilities - Telephone	\$1,088	\$0	\$1,088		\$0
Utilities - Cellular service	\$2,972	\$0	\$2,972		\$0
Workers Compensation	\$12,400	\$0	\$12,400		\$0
Advertising	\$0	\$0	\$0		\$0
Printing	\$756	\$81	\$837		\$81
Dues & Subscriptions	\$60	\$6	\$66		\$6
Office supplies	\$0	\$0	\$0		\$0
Postage	\$0	\$0	\$0		\$0
Uniforms/clothing	\$753	\$81	\$834		\$81
Safety equipment & supplies	\$0	\$0	\$0		\$0
Capital material supplies	\$0	\$0	\$0		\$0
Materials & supplies	\$1,007	\$109	\$1,116		\$109
Other supplies	\$0	\$0	\$0		\$0
Other misc expenses	\$0	\$0	\$0		\$0
Capitalized Labor	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
Subtotal - Engineering	\$561,096	\$325,726	\$886,822	\$320,427	\$5,299

TEST YEAR & RATE YEAR EXPENSES

<u>Expense Item</u>	<u>Test Year FY 2022</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2025</u>	<u>Labor Increase</u>	<u>Other Adjustments</u>
<u>METERING</u>					
Regular Salaries	\$228,261	\$6,047	\$234,308	\$6,047	
Overtime	\$2,260	-\$224	\$2,036	-\$224	
Out of Grade Pay	\$3,509	-\$1,397	\$2,112	-\$1,397	
On Call Stipend	\$935	\$365	\$1,300	\$365	
Longevity	\$20,856	-\$144	\$20,712	-\$144	
Temporary Services	\$0	\$0	\$0	\$0	
Vacation and Sick	\$2,506	-\$2,506	\$0	-\$2,506	
FICA	\$14,912	\$243	\$15,155	\$243	
Medicare	\$3,487	\$57	\$3,544	\$57	
Health Benefits	\$81,495	-\$8,680	\$72,814	-\$8,680	
Dental Benefits	\$3,065	-\$51	\$3,015	-\$51	
Life Benefits	\$819	\$400	\$1,219	\$400	
MERS Defined Benefit	\$35,201	\$0	\$35,201	\$0	
TIAACREF Defined Contribution	\$2,858	-\$1,149	\$1,709	-\$1,149	
Contractual Services	\$0	\$0	\$0		\$0
Educational Training	\$3,161	\$341	\$3,501		\$341
Outside Parts	\$360	\$39	\$399		\$39
Gas & Oil	\$4,140	\$446	\$4,586		\$446
General Maintenance	\$0	\$0	\$0		\$0
IS Hard/Software Maintenance	\$530	\$57	\$587		\$57
Meters	\$164	\$18	\$182		\$18
Equipment Rental	\$0	\$0	\$0		\$0
Telephone	\$675	\$0	\$675		\$0
Cellular Phones	\$2,785	\$0	\$2,785		\$0
Workers Compensation	\$9,064	\$0	\$9,064		\$0
Printing	\$1,325	\$143	\$1,468		\$143
Dues & Subscriptions	\$143	\$15	\$158		\$15
Travel	\$0	\$0	\$0		\$0
Office Supplies	\$85	\$9	\$94		\$9
Postage	\$0	\$0	\$0		\$0
Clothing Allowance	\$1,212	\$131	\$1,342		\$131
Safety Supplies	\$0	\$0	\$0		\$0
Materials/Supplies	\$6,363	\$686	\$7,048		\$686
Meter Supplies	\$0	\$0	\$0		\$0
Other Supplies	\$100	\$11	\$111		\$11
Misc Other Expenses	\$0	\$0	\$0		\$0
Capitalized Labor	<u>-\$91,830</u>	<u>\$91,830</u>	<u>\$0</u>		\$91,830
Subtotal - Metering	\$338,442	\$86,686	\$425,128	-\$7,039	\$93,724
Total Operating Budget	\$8,816,643	\$3,686,007	\$12,502,650		

TEST YEAR & RATE YEAR EXPENSES

<u>Expense Item</u>	<u>Test Year FY 2022</u>	<u>Summary of Adjustments</u>	<u>Rate Year FY 2025</u>	<u>Labor Increase</u>	<u>Other Adjustments</u>
<u>CAPITAL EXPENSE</u>					
Property Taxes	\$620,175	-\$122,277	\$497,898		-\$122,277
Restrict. Bond Principal, Interest & RICWFA Fees	\$8,697,727	-\$1,697,727	\$7,000,000		-\$1,697,727
IFR Pay-As-You-Go	\$1,891,412	\$608,588	\$2,500,000		\$608,588
O&M Reserve Deposit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
Subtotal - Capital	<u>\$11,209,314</u>	<u>-\$1,211,416</u>	<u>\$9,997,898</u>	<u>\$0</u>	<u>-\$1,211,416</u>
TOTAL EXPENSES	\$20,025,957	\$2,474,591	\$22,500,548	\$1,137,276	\$1,337,314
PLUS: Rev. Stabiliz./Oper. Rev. Allowance	\$0	\$321,965	\$321,965		\$321,965
LESS: Service Installation Revenue	-\$144,305	\$0	-\$144,305		\$0
LESS: Other Misc. Operating Revenues	-\$386,532	\$0	-\$386,532		\$0
LESS: State Surcharge Revenue	-\$45,129	\$0	-\$45,129		\$0
LESS: Penalties	\$0	\$0	\$0		\$0
LESS: Non-Operating Rental	-\$29,289	\$0	-\$29,289		\$0
LESS: Interest Income	-\$271,009	\$0	-\$271,009		\$0
LESS: Intergovernmental & other grant revenue	-\$159,942	\$0	-\$159,942		\$0
LESS: Misc Non-Operating	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
REQUIRED FROM RATES	\$18,989,750	\$2,796,556	\$21,786,306	\$1,137,276	\$1,659,280

UNITS OF SERVICE

METERS

<u>Meter Size (in.)</u>	2023	Avg. Annual	Rate Year	<u>Equiv Factor</u>	<u># of Equivs</u>
	<u>Monthly</u>	<u>Chng FY 20-23</u>	<u>Monthly</u>		
5/8	21,746	0.10%	21,769	1.00	21,769
3/4	272	-0.12%	272	1.50	408
1	534	-0.19%	533	2.50	1,333
1 1/2	210	0.32%	211	5.00	1,055
2	367	-0.18%	366	8.00	2,928
3	13	0.18%	13	15.00	195
4	7	5.56%	7	25.00	175
6	1	0.00%	1	50.00	50
8	1	0.00%	1	80.00	80
Totals	23,151		23,173		27,993
			0.1%		

PUBLIC FIRE HYDRANTS

	2023	Adjustments	Rate Year
Pawtucket	1,515	0	1,515
Central Falls	204	0	204
Cumberland	202	0	202
Attleborough	2	0	2
Totals	1,923	0	1,923

PRIVATE FIRE SERVICE

<u>Size</u>	2023	Adjustments	Rate Year	<u>Equiv Factor **</u>	<u># of Equivs</u>
2	37	0	37	5.00	185
4	83	0	83	15.00	1,245
6	400	0	400	25.00	10,000
8	99	0	99	50.00	4,950
10	5	0	5	50.00	250
12	2	0	2	50.00	100
Total	626	0	626		16,730

UNITS OF SERVICE

METERED WATER USE (ccf/year)

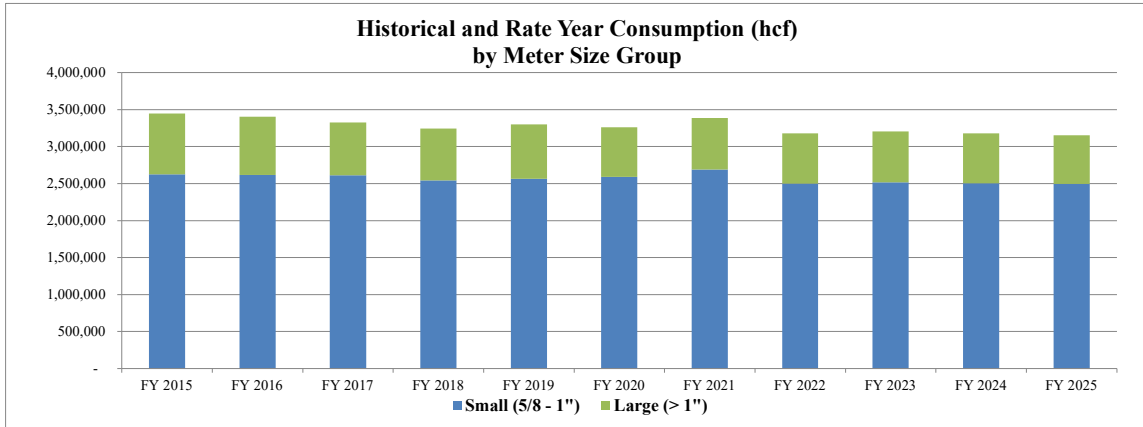
<u>Class</u>	<u>FY 2023</u>	<u>Adjustments</u>	<u>Rate Year</u>
Small (5/8 - 1")	2,517,084	-23,778	2,493,306
Large (>1")	<u>688,774</u>	<u>-28,192</u>	<u>660,582</u>
Total	3,205,858	-51,970	3,153,888
Wholesale			
Cumberland	<u>418,439</u>	<u>51,610</u>	<u>470,049</u>
Total	418,439	51,610	470,049

Miles of Mains

<u>Size</u>	<u>Miles</u>	<u>Inch-Miles</u>	
Service Pipes	206.275		
1	0.029	0.0	
2	0.727	1.5	
4	0.502	2.0	
6	82.327	494.0	
8	112.243	897.9	
10	1.637	16.4	
12	49.112	589.3	81.8%
14	0.008	0.1	
16	4.319	69.1	
20	8.573	171.5	
24	7.494	179.9	
30	0.002	0.1	
36	0.636	22.9	
48	<u>0.015</u>	<u>0.7</u>	18.2%
Totals	473.90	2,445	

Historic and Projected Water Sales (hcf/year)

	FY 2015	FY 2016	FY 2017	FY 2018	<u>Actual</u>		FY 2021	FY 2022	FY 2023	<u>Projected*</u>	<u>Projected*</u>
					FY 2019	FY 2020				FY 2024	FY 2025
RETAIL											
Small (5/8 - 1")	2,624,439	2,618,331	2,611,775	2,541,037	2,566,556	2,588,898	2,690,173	2,499,010	2,517,084	2,505,167	2,493,306
Large (> 1")	821,930	785,494	712,294	704,852	734,086	671,515	695,561	680,887	688,774	674,531	660,582
Subtotal Retail	3,446,369	3,403,825	3,324,069	3,245,889	3,300,642	3,260,413	3,385,734	3,179,897	3,205,858	3,179,698	3,153,888
RESALE											
Cumberland	302,739	292,283	378,242	316,404	338,977	329,352	479,331	393,010	418,439	443,494	470,049



UNITS OF SERVICE - DEMAND FACTORS

	BASE		Demand Factor	MAXIMUM DAY		Demand Factor	PEAK HOUR		Equivalent Meters & Services	Bills
	Annual Use ccf/year	Average Day ccf/day		Maximum Day ccf/day	Extra Capacity ccf/day		Maximum Hour ccf/day	Extra Capacity ccf/day		
<u>Inside - Retail</u>										
Small (5/8 - 1")	2,493,306	6,831	2.11	14,380	7,549	3.09	21,137	6,758	23,510	270,888
Large (>1")	660,582	1,810	1.74	3,142	1,332	2.55	4,618	1,477	4,483	7,188
Fire Protection	6,000 gal/min for 6 hours per Docket 3193			2,888	2,888		11,551	8,663		7,512
<u>Wholesale</u>										
Cumberland	470,049	1,288	2.53	3,253	1,965	2.78	3,578	325		
Totals	3,623,937	9,929		23,662	13,734		40,885	17,223	27,993	285,588

Unbilled Water (ccf/yr)

	FY 2022	Fire %
Plant Production	3,753,004	
Less: Retail Sales	3,179,897	
Wholesale Sales	393,010	
Semi-Annual Flush	37,530	
Estimated Fire	<u>9,540</u>	0.3%
Unbilled Water	133,027	
% Unaccounted	3.5%	

DERIVATION OF CLASS PEAKING FACTORS

Average Day Use in Maximum Month to Average Day Annual Use Ratio (Based on Data from FY 22)

	<u>Avg Day in</u>	<u>Average Day</u>		<u>System Max Day</u>		<u>Calc. Max</u>	<u>Max Hr:Day</u>	<u>Calc. Max</u>
	<u>Max Month</u>	<u>Annual</u>	<u>Ratio</u>	<u>- Avg in Max Mo*</u>	<u>Adj. Factor</u>	<u>Day Ratio</u>	<u>Ratio</u>	<u>Hour Ratio</u>
Small (5/8 - 1")	8,188	6,847	1.20	1.31	1.34	2.11	1.47	3.09
Combined Large/Medium (> 1")	2,107	1,865	1.13	1.31	1.17	1.74	1.47	2.55
Wholesale	2,070	1,077	1.92	1.31	1.00	2.53	1.10	2.78

* System Max Day = 16,243

System Avg Day in Max Mo = 12,365

Ratio = 1.31

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PRO FORMA</u>	<u>ALLOC.</u>							
<u>GENERAL & ADMINISTRATIVE</u>	<u>EXPENSE</u>	<u>SYMBOL (1)</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>	
Salaries & Wages - regular	\$665,817	L	\$147,902	\$36,270	\$35,310	\$296,062	\$117,892	\$32,382	
Salaries & Wages - overtime	\$2,000	L	\$444	\$109	\$106	\$889	\$354	\$97	
Salaries & Wages - out of grade pay	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Salaries & Wages - beepers	\$1,300	L	\$289	\$71	\$69	\$578	\$230	\$63	
Salaries & Wages - longevity	\$13,441	L	\$2,986	\$732	\$713	\$5,977	\$2,380	\$654	
Salaries & Wages - temporary services	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Salaries & Wages - vacation and sick	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Payroll tax - FICA	\$40,582	L	\$9,015	\$2,211	\$2,152	\$18,045	\$7,186	\$1,974	
Payroll tax - Medicare	\$9,491	L	\$2,108	\$517	\$503	\$4,220	\$1,681	\$462	
Employee Health Insurance	\$135,539	L	\$30,108	\$7,383	\$7,188	\$60,269	\$23,999	\$6,592	
Employee Dental Insurance	\$5,567	L	\$1,237	\$303	\$295	\$2,475	\$986	\$271	
Employee GTL Insurance	\$2,134	L	\$474	\$116	\$113	\$949	\$378	\$104	
Community Counseling	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Post employment Health Insurance	\$162,824	L	\$36,169	\$8,870	\$8,635	\$72,401	\$28,830	\$7,919	
MERS Defined Benefit	\$80,441	L	\$17,869	\$4,382	\$4,266	\$35,769	\$14,243	\$3,912	
OPEB/ Medical & Dental Insurance	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
TIAA/CREF Defined Contribution	\$5,681	L	\$1,262	\$309	\$301	\$2,526	\$1,006	\$276	
Audit fees	\$14,470	E-M	\$10,655	\$3,052	\$357	\$0	\$0	\$406	
Contractual Programs	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0	
Contractual Services	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0	
Legal fees	\$47,115	E-M	\$34,694	\$9,938	\$1,162	\$0	\$0	\$1,321	
Legal fees - liens	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0	
Educational Training	\$9,602	L	\$2,133	\$523	\$509	\$4,270	\$1,700	\$467	
Consultant	\$15,470	E-M	\$11,392	\$3,263	\$382	\$0	\$0	\$434	
Municipal charges - admin support	\$354,494	E-M	\$261,038	\$74,772	\$8,742	\$0	\$0	\$9,942	
Pagers and Cell phones	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0	
Vehicle maintenance - outside parts	\$2,241	E-M	\$1,650	\$473	\$55	\$0	\$0	\$63	
Vehicle maintenance - fuel & misc	\$3,921	E-M	\$2,887	\$827	\$97	\$0	\$0	\$110	
Repairs & Maintenance	\$29,176	E-M	\$21,484	\$6,154	\$720	\$0	\$0	\$818	
Repairs & Maintenance - I.S. Hard/Software M	\$209,684	E-M	\$154,404	\$44,228	\$5,171	\$0	\$0	\$5,881	
Equipment rental	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0	
Utilities - Telephone	\$6,259	E-M	\$4,609	\$1,320	\$154	\$0	\$0	\$176	
Internet	\$8,500	E-M	\$6,259	\$1,793	\$210	\$0	\$0	\$238	
Utilities - DSL service	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0	
Utilities - Cellular service	\$3,966	E-M	\$2,920	\$837	\$98	\$0	\$0	\$111	
Utilities - Web hosting	\$250	E-M	\$184	\$53	\$6	\$0	\$0	\$7	
Electric	\$48,478	E-M	\$35,698	\$10,225	\$1,196	\$0	\$0	\$1,360	
Heating	\$21,815	E-M	\$16,064	\$4,601	\$538	\$0	\$0	\$612	
Other Utilities	\$8,002	E-M	\$5,892	\$1,688	\$197	\$0	\$0	\$224	
Unemployment Insurance	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Workers Compensation Insurance	\$6,251	L	\$1,389	\$341	\$331	\$2,780	\$1,107	\$304	
Property Insurance	\$277,740	E-M	\$204,518	\$58,582	\$6,850	\$0	\$0	\$7,790	
Advertising	\$2,983	E-M	\$2,196	\$629	\$74	\$0	\$0	\$84	
Printing	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0	
Dues & Subscriptions	\$16,727	E-M	\$12,317	\$3,528	\$413	\$0	\$0	\$469	
Office supplies	\$7,187	E-M	\$5,292	\$1,516	\$177	\$0	\$0	\$202	

Postage	\$1	E-M	\$1	\$0	\$0	\$0	\$0	\$0
Housekeeping expenses	\$36,021	E-M	\$26,525	\$7,598	\$888	\$0	\$0	\$1,010
Uniforms/clothing	\$730	L	\$162	\$40	\$39	\$325	\$129	\$36
Safety equipment & supplies	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Tools - union	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Capital material supplies	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
General tools	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Materials and supplies	\$2,511	E-M	\$1,849	\$530	\$62	\$0	\$0	\$70
Other supplies	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Public Relations	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
InState Accreditation	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Bank service charges	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
PUC Annual Assessment	\$120,597	E-M	\$88,803	\$25,437	\$2,974	\$0	\$0	\$3,382
Damage claims	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
WF Equip Wash Account	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
WF Other Expense Wash Acct	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Expense	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Inventory Over/Short	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Regulatory expense	\$42,963	E-M	\$31,636	\$9,062	\$1,060	\$0	\$0	\$1,205
Misc other expenses	\$1,072	E-M	\$789	\$226	\$26	\$0	\$0	\$30
Cash over/short	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Legal Fees	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Bank service charges	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation expense	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Legal fees	\$1,164	E-M	\$857	\$246	\$29	\$0	\$0	\$33
Consultant	\$66,667	E-M	\$49,091	\$14,062	\$1,644	\$0	\$0	\$1,870
Bond Administration Fees	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Trustee Fees	\$18,550	E-M	\$13,660	\$3,913	\$457	\$0	\$0	\$520
Consultant	\$1,662	E-M	\$1,224	\$350	\$41	\$0	\$0	\$47
Land Acquisition	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
CWIP Land & Land Rights	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
CWIP Inventory	\$0	E-M	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Admin	\$2,511,083		\$1,262,134	\$351,078	\$94,310	\$507,534	\$202,101	\$93,926

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PRO FORMA</u>	<u>ALLOC.</u>						
<u>CUSTOMER SERVICE</u>	<u>EXPENSE</u>	<u>SYMBOL (1)</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
Salaries & wages - regular	\$312,517	B	\$0	\$0	\$0	\$0	\$312,517	\$0
Salaries & wages - overtime	\$1,753	B	\$0	\$0	\$0	\$0	\$1,753	\$0
Salaries & wages - out of grade pay	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - beepers	\$1,300	B	\$0	\$0	\$0	\$0	\$1,300	\$0
Salaries & Wages - longevity	\$19,648	B	\$0	\$0	\$0	\$0	\$19,648	\$0
Salaries & Wages - temporary services	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - vacation and sick	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Payroll tax - FICA	\$19,858	B	\$0	\$0	\$0	\$0	\$19,858	\$0
Payroll tax - Medicare	\$4,644	B	\$0	\$0	\$0	\$0	\$4,644	\$0
Employee Health Insurance	\$94,572	B	\$0	\$0	\$0	\$0	\$94,572	\$0
Employee Dental Insurance	\$3,923	B	\$0	\$0	\$0	\$0	\$3,923	\$0
Employee GTL Insurance	\$1,524	B	\$0	\$0	\$0	\$0	\$1,524	\$0
MERS Defined Benefit	\$25,235	B	\$0	\$0	\$0	\$0	\$25,235	\$0
TIAA/CREF Defined Contribution	\$3,171	B	\$0	\$0	\$0	\$0	\$3,171	\$0
Contractual services	\$10,658	B	\$0	\$0	\$0	\$0	\$10,658	\$0
Educational training	\$89	B	\$0	\$0	\$0	\$0	\$89	\$0
Consultant	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle maint. - outside parts	\$7	B	\$0	\$0	\$0	\$0	\$7	\$0
Vehicle fuel & misc	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$671	B	\$0	\$0	\$0	\$0	\$671	\$0
IS Hard/Software Maintenance	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Equipment rental	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Utilities - Telephone	\$989	B	\$0	\$0	\$0	\$0	\$989	\$0
Utilities - Cellular service	\$456	B	\$0	\$0	\$0	\$0	\$456	\$0
Workers Compensation Insurance	\$458	B	\$0	\$0	\$0	\$0	\$458	\$0
Advertising	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Printing	\$39,574	B	\$0	\$0	\$0	\$0	\$39,574	\$0
Dues & Subscriptions	\$66	B	\$0	\$0	\$0	\$0	\$66	\$0
Postage	\$120,618	B	\$0	\$0	\$0	\$0	\$120,618	\$0
Uniforms/clothing	\$350	B	\$0	\$0	\$0	\$0	\$350	\$0
Safety equipment & supplies	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Materials and supplies	\$503	B	\$0	\$0	\$0	\$0	\$503	\$0
Other supplies	\$16	B	\$0	\$0	\$0	\$0	\$16	\$0
Water conservation & education	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
CC Convenience Fees	\$126,556	B	\$0	\$0	\$0	\$0	\$126,556	\$0
PWSB Bad Debt expense	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Cash proof reconciliation expense	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Other misc expenses	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
WSB Bad Debt Expense	-\$9,083	B	\$0	\$0	\$0	\$0	-\$9,083	\$0
Proof/Recon Expense	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Customer Service	\$780,075		\$0	\$0	\$0	\$0	\$780,075	\$0

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PRO FORMA</u>	<u>ALLOC.</u>						
<u>SOURCE OF SUPPLY</u>	<u>EXPENSE</u>	<u>SYMBOL (1)</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
Salaries & wages - regular	\$218,921	A	\$218,921	\$0	\$0	\$0	\$0	\$0
Salaries & wages - overtime	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & wages - out of grade pay	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & wages - beepers	\$2,860	A	\$2,860	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - longevity	\$20,845	A	\$20,845	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - temporary services	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & Wages - vacation and sick	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Payroll tax - FICA	\$13,050	A	\$13,050	\$0	\$0	\$0	\$0	\$0
Payroll tax - Medicare	\$3,052	A	\$3,052	\$0	\$0	\$0	\$0	\$0
Employee Health Insurance	\$64,277	A	\$64,277	\$0	\$0	\$0	\$0	\$0
Employee Dental Insurance	\$2,723	A	\$2,723	\$0	\$0	\$0	\$0	\$0
Employee GTL Insurance	\$914	A	\$914	\$0	\$0	\$0	\$0	\$0
MERS Defined Benefit	\$24,613	A	\$24,613	\$0	\$0	\$0	\$0	\$0
TIAA/CREF Defined Contribution	\$2,189	A	\$2,189	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Educational Training	\$2,410	A	\$2,410	\$0	\$0	\$0	\$0	\$0
Consultant	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Cumberland Police Details	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Security service	\$89,593	A	\$89,593	\$0	\$0	\$0	\$0	\$0
Lab testing - Water Quality Testing	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle maint. - outside parts	\$1,204	A	\$1,204	\$0	\$0	\$0	\$0	\$0
Vehicle fuel & misc	\$3,571	A	\$3,571	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance - general	\$321	A	\$321	\$0	\$0	\$0	\$0	\$0
IS Hard/Software Maintenance	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance - collection reservoirs	\$42,804	A	\$42,804	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance - wells	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Rental property expense	\$6,281	A	\$6,281	\$0	\$0	\$0	\$0	\$0
Equipment rental	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Utilities - Telephone	\$488	A	\$488	\$0	\$0	\$0	\$0	\$0
Internet	\$2,153	A	\$2,153	\$0	\$0	\$0	\$0	\$0
Utilities - DSL Line Charges	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Utilities - Cellular phones	\$1,312	A	\$1,312	\$0	\$0	\$0	\$0	\$0
Electric	\$99,488	A	\$99,488	\$0	\$0	\$0	\$0	\$0
Utilities - Heating	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Other Utilities	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Workers Compensation Insurance	\$6,652	A	\$6,652	\$0	\$0	\$0	\$0	\$0
Dues & Subscriptions	\$515	A	\$515	\$0	\$0	\$0	\$0	\$0
Office supplies	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms/clothing	\$708	A	\$708	\$0	\$0	\$0	\$0	\$0
Safety equipment & supplies	\$68	A	\$68	\$0	\$0	\$0	\$0	\$0
Capital material supplies	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Materials & supplies	\$1,560	A	\$1,560	\$0	\$0	\$0	\$0	\$0
Other supplies	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation expense	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Property taxes	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Other misc expenses	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation expense	<u>\$0</u>	A	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Supply	\$612,571		\$612,571	\$0	\$0	\$0	\$0	\$0
<u>PURIFICATION</u>								
Treatment Plant Operating Contract (DBO)	\$4,026,325	D	\$2,548,887	\$1,477,439	\$0	\$0	\$0	\$0
Telephone	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$996,498	D	\$630,838	\$365,660	\$0	\$0	\$0	\$0
Heating	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Other Utilities	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Water Quaility Testing	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Property taxes	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Misc Other Expenses	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation expense	<u>\$0</u>	D	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Purification	\$5,022,823		\$3,179,725	\$1,843,098	\$0	\$0	\$0	\$0

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PRO FORMA</u>	<u>ALLOC.</u>						
<u>TRANSMISSION & DISTRIBUTION</u>	<u>EXPENSE</u>	<u>SYMBOL (1)</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
Regular Salaries	\$1,159,881	O	\$156,891	\$90,941	\$88,533	\$742,324	\$0	\$81,192
Overtime	\$58,802	O	\$7,954	\$4,610	\$4,488	\$37,634	\$0	\$4,116
Detail Overtime	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Out of Grade Pay	\$2,947	O	\$399	\$231	\$225	\$1,886	\$0	\$206
On Call Stipend	\$18,460	O-A	\$14,311	\$1,447	\$1,409	\$0	\$0	\$1,292
Shift Differential	\$6,240	O	\$844	\$489	\$476	\$3,994	\$0	\$437
Longevity	\$69,029	O	\$9,337	\$5,412	\$5,269	\$44,179	\$0	\$4,832
Temporary Services	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Vacation and Sick	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
FICA	\$79,586	O	\$10,765	\$6,240	\$6,075	\$50,935	\$0	\$5,571
Medicare	\$18,613	O	\$2,518	\$1,459	\$1,421	\$11,912	\$0	\$1,303
Health Benefits	\$340,621	O	\$46,074	\$26,706	\$26,000	\$217,998	\$0	\$23,843
Dental Benefits	\$13,841	O	\$1,872	\$1,085	\$1,056	\$8,858	\$0	\$969
Life Benefits	\$6,096	O	\$825	\$478	\$465	\$3,901	\$0	\$427
MERS Defined Benefit	\$132,500	O	\$17,923	\$10,389	\$10,114	\$84,800	\$0	\$9,275
TIAACREF Defined Contribution	\$11,354	O	\$1,536	\$890	\$867	\$7,267	\$0	\$795
Educational Training	\$8,495	O	\$1,149	\$666	\$648	\$5,436	\$0	\$595
Consultant	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Cumberland Police Details	\$18,776	O	\$2,540	\$1,472	\$1,433	\$12,016	\$0	\$1,314
CF Police Details	\$26,101	O	\$3,530	\$2,046	\$1,992	\$16,704	\$0	\$1,827
Lab Tests	\$0	T	\$0	\$0	\$0	\$0	\$0	\$0
Outside Parts	\$45,397	F	\$0	\$0	\$0	\$0	\$0	\$45,397
Gas & Oil	\$30,790	O	\$4,165	\$2,414	\$2,350	\$19,706	\$0	\$2,155
General Maintenance	\$23,507	O	\$3,180	\$1,843	\$1,794	\$15,044	\$0	\$1,645
IS Hard/Software Maintenance	\$3,927	O	\$531	\$308	\$300	\$2,513	\$0	\$275
Transmission/Distribution Main	-\$326	T	-\$152	-\$88	-\$86	\$0	\$0	\$0
Fire Services	\$8,446	F	\$0	\$0	\$0	\$0	\$0	\$8,446
Pumping Station Services	\$0	S	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	-\$726	O	-\$98	-\$57	-\$55	-\$464	\$0	-\$51
Equipment Rental	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$2,887	O	\$391	\$226	\$220	\$1,848	\$0	\$202
Internet	\$540	O	\$73	\$42	\$41	\$346	\$0	\$38
DSL Line Charges	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Cellular Phones	\$5,018	O	\$679	\$393	\$383	\$3,212	\$0	\$351
Electric Bills	\$10,401	O	\$1,407	\$815	\$794	\$6,657	\$0	\$728
Heating	\$19,884	O	\$2,690	\$1,559	\$1,518	\$12,726	\$0	\$1,392
Other Utilities	\$2,549	O	\$345	\$200	\$195	\$1,631	\$0	\$178
Workers Compensation	\$76,584	O	\$10,359	\$6,005	\$5,846	\$49,014	\$0	\$5,361
Advertising	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Printing	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Dues & Subscriptions	\$704	O	\$95	\$55	\$54	\$451	\$0	\$49
Drug Testing Kits	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Housekeeping	\$26,738	O	\$3,617	\$2,096	\$2,041	\$17,112	\$0	\$1,872
Clothing Allowance	\$6,164	O	\$834	\$483	\$470	\$3,945	\$0	\$431
Safety Supplies	\$4,158	O	\$562	\$326	\$317	\$2,661	\$0	\$291
Tools/Union	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Water Quaility Testing	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Capital Material Supplies	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
General Tools	\$17,907	O	\$2,422	\$1,404	\$1,367	\$11,460	\$0	\$1,253
Materials/Supplies	\$8,133	O	\$1,100	\$638	\$621	\$5,205	\$0	\$569
Road Surface Restoration	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Other Supplies	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Misc Other Expenses	\$126	O	\$17	\$10	\$10	\$81	\$0	\$9
Salaries & wages - Captilized Labor	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation expense	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - T&D	\$2,264,148		\$310,684	\$173,237	\$168,651	\$1,402,990	\$0	\$208,587

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PRO FORMA</u>	<u>ALLOC.</u>							
<u>EXPENSE</u>		<u>SYMBOL (1)</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>	
<u>ENGINEERING</u>									
Salaries & wages - regular	\$567,475	L	\$126,056	\$30,913	\$30,095	\$252,333	\$100,480	\$27,599	
Salaries & wages - overtime	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Salaries & wages - out of grade pay	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Salaries & wages - beepers	\$2,600	L	\$578	\$142	\$138	\$1,156	\$460	\$126	
Salaries & Wages - longevity	\$21,866	L	\$4,857	\$1,191	\$1,160	\$9,723	\$3,872	\$1,063	
Salaries & Wages - temporary services	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Salaries & Wages - Vacation and Sick	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Payroll tax - FICA	\$33,677	L	\$7,481	\$1,835	\$1,786	\$14,975	\$5,963	\$1,638	
Payroll tax - Medicare	\$7,876	L	\$1,750	\$429	\$418	\$3,502	\$1,395	\$383	
Employee Health Insurance	\$121,875	L	\$27,073	\$6,639	\$6,463	\$54,193	\$21,580	\$5,927	
Employee Dental Insurance	\$5,122	L	\$1,138	\$279	\$272	\$2,277	\$907	\$249	
Employee GTL Insurance	\$2,134	L	\$474	\$116	\$113	\$949	\$378	\$104	
MERS Defined Benefit	\$47,636	L	\$10,582	\$2,595	\$2,526	\$21,182	\$8,435	\$2,317	
TIAA/CREF Defined Contribution	\$5,629	L	\$1,250	\$307	\$299	\$2,503	\$997	\$274	
Contractual services	\$10,213	L	\$2,269	\$556	\$542	\$4,541	\$1,808	\$497	
Educational training	\$2,758	E	\$1,207	\$582	\$68	\$567	\$257	\$77	
Consultant	\$30,596	E	\$13,383	\$6,454	\$755	\$6,292	\$2,854	\$858	
Vehicle repairs - outside parts	\$213	E	\$93	\$45	\$5	\$44	\$20	\$6	
Vehicle fuel & misc	\$5,145	E	\$2,251	\$1,085	\$127	\$1,058	\$480	\$144	
Repairs & Maintenance - general	\$510	E	\$223	\$108	\$13	\$105	\$48	\$14	
Repairs & Maintenance - I.S. Hard/Software M	\$2,184	E	\$955	\$461	\$54	\$449	\$204	\$61	
Equipment rental	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0	
Utilities - Telephone	\$1,088	E	\$476	\$230	\$27	\$224	\$101	\$31	
Utilities - Cellular service	\$2,972	E	\$1,300	\$627	\$73	\$611	\$277	\$83	
Workers Compensation	\$12,400	E	\$5,424	\$2,615	\$306	\$2,550	\$1,157	\$348	
Advertising	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0	
Printing	\$837	E	\$366	\$177	\$21	\$172	\$78	\$23	
Dues & Subscriptions	\$66	E	\$29	\$14	\$2	\$14	\$6	\$2	
Office supplies	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0	
Postage	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0	
Uniforms/clothing	\$834	E	\$365	\$176	\$21	\$172	\$78	\$23	
Safety equipment & supplies	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0	
Capital material supplies	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0	
Materials & supplies	\$1,116	E	\$488	\$235	\$28	\$229	\$104	\$31	
Other supplies	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0	
Other misc expenses	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0	
Capitalized Labor	\$0	L	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal - Engineering	\$886,822		\$210,067	\$57,809	\$45,308	\$379,822	\$151,937	\$41,880	

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PRO FORMA</u>	<u>ALLOC.</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
<u>METERING</u>	<u>EXPENSE</u>	<u>SYMBOL (1)</u>						
Regular Salaries	\$234,308	O	\$31,694	\$18,371	\$17,885	\$149,957	\$0	\$16,402
Overtime	\$2,036	O	\$275	\$160	\$155	\$1,303	\$0	\$142
Out of Grade Pay	\$2,112	O	\$286	\$166	\$161	\$1,352	\$0	\$148
On Call Stipend	\$1,300	O	\$176	\$102	\$99	\$832	\$0	\$91
Longevity	\$20,712	O	\$2,802	\$1,624	\$1,581	\$13,256	\$0	\$1,450
Temporary Services	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Vacation and Sick	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
FICA	\$15,155	O	\$2,050	\$1,188	\$1,157	\$9,699	\$0	\$1,061
Medicare	\$3,544	O	\$479	\$278	\$271	\$2,268	\$0	\$248
Health Benefits	\$72,814	O	\$9,849	\$5,709	\$5,558	\$46,601	\$0	\$5,097
Dental Benefits	\$3,015	O	\$408	\$236	\$230	\$1,929	\$0	\$211
Life Benefits	\$1,219	O	\$165	\$96	\$93	\$780	\$0	\$85
MERS Defined Benefit	\$35,201	O	\$4,762	\$2,760	\$2,687	\$22,529	\$0	\$2,464
TIAACREF Defined Contribution	\$1,709	O	\$231	\$134	\$130	\$1,094	\$0	\$120
Contractual Services	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Educational Training	\$3,501	O	\$474	\$275	\$267	\$2,241	\$0	\$245
Outside Parts	\$399	O	\$54	\$31	\$30	\$256	\$0	\$28
Gas & Oil	\$4,586	O	\$620	\$360	\$350	\$2,935	\$0	\$321
General Maintenance	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
IS Hard/Software Maintenance	\$587	O	\$79	\$46	\$45	\$376	\$0	\$41
Meters	\$182	O	\$25	\$14	\$14	\$116	\$0	\$13
Equipment Rental	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$675	O	\$91	\$53	\$52	\$432	\$0	\$47
Cellular Phones	\$2,785	O	\$377	\$218	\$213	\$1,782	\$0	\$195
Workers Compensation	\$9,064	O	\$1,226	\$711	\$692	\$5,801	\$0	\$634
Printing	\$1,468	O	\$199	\$115	\$112	\$939	\$0	\$103
Dues & Subscriptions	\$158	O	\$21	\$12	\$12	\$101	\$0	\$11
Travel	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$94	O	\$13	\$7	\$7	\$60	\$0	\$7
Postage	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Clothing Allowance	\$1,342	O	\$182	\$105	\$102	\$859	\$0	\$94
Safety Supplies	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Materials/Supplies	\$7,048	O	\$953	\$553	\$538	\$4,511	\$0	\$493
Meter Supplies	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Other Supplies	\$111	O	\$15	\$9	\$8	\$71	\$0	\$8
Misc Other Expenses	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Capitalized Labor	\$0	O	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Metering	<u>\$425,128</u>		<u>\$57,505</u>	<u>\$33,332</u>	<u>\$32,450</u>	<u>\$272,082</u>	<u>\$0</u>	<u>\$29,759</u>
TOTAL O&M	\$12,502,650	I	\$5,632,686	\$2,458,554	\$340,718	\$2,562,427	\$1,134,113	\$374,152

ALLOCATION OF RATE YEAR EXPENSES TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PRO FORMA</u>	<u>ALLOC.</u>						
<u>CAPITAL EXPENSE</u>	<u>EXPENSE</u>	<u>SYMBOL (1)</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
Property Taxes	\$497,898	P	\$256,628	\$117,573	\$64,839	\$47,093	\$1,935	\$9,830
Restrict. Bond Principal, Interest & RICWFA Fee	\$7,000,000	P-M	\$3,952,601	\$1,652,967	\$911,582	\$331,041	\$13,603	\$138,206
Leases	\$0	P-M	\$0	\$0	\$0	\$0	\$0	\$0
IFR Pay-As-You-Go	\$2,500,000	P	\$1,288,556	\$590,345	\$325,565	\$236,458	\$9,717	\$49,359
Trustee Fees	\$0	P-M	\$0	\$0	\$0	\$0	\$0	\$0
O&M Reserve Deposit	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Capital	<u>\$9,997,898</u>		<u>\$5,497,785</u>	<u>\$2,360,886</u>	<u>\$1,301,986</u>	<u>\$614,591</u>	<u>\$25,255</u>	<u>\$197,395</u>
TOTAL EXPENSES	\$22,500,548		\$11,130,471	\$4,819,440	\$1,642,703	\$3,177,018	\$1,159,369	\$571,547
PLUS: Rev. Stabiliz./Oper. Rev. Allowance	\$321,965	I	\$145,052	\$63,312	\$8,774	\$65,987	\$29,205	\$9,635
LESS: Service Installation Revenue	-\$144,305	S	\$0	\$0	\$0	-\$144,305	\$0	\$0
LESS: Other Misc. Operating Revenues	-\$386,532	I	-\$174,140	-\$76,009	-\$10,534	-\$79,220	-\$35,062	-\$11,567
LESS: State Surcharge Revenue	-\$45,129	I	-\$20,331	-\$8,874	-\$1,230	-\$9,249	-\$4,094	-\$1,351
LESS: Penalties	\$0	I	\$0	\$0	\$0	\$0	\$0	\$0
LESS: Non-Operating Rental	-\$29,289	A	-\$29,289	\$0	\$0	\$0	\$0	\$0
LESS: Interest Income	-\$271,009	I	-\$122,095	-\$53,292	-\$7,385	-\$55,544	-\$24,583	-\$8,110
LESS: Intergovernmental & other grant revenue	-\$159,942	I	-\$72,057	-\$31,451	-\$4,359	-\$32,780	-\$14,508	-\$4,786
LESS: Misc Non-Operating	\$0	I	\$0	\$0	\$0	\$0	\$0	\$0
REQUIRED FROM RATES	\$21,786,306		\$10,857,610	\$4,713,125	\$1,627,970	\$2,921,907	\$1,110,327	\$555,368

ALLOCATION OF PLANT IN SERVICE TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PLANT VALUE</u>	<u>ALLOC.</u> <u>SYMBOL (1)</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
<u>SOURCE OF SUPPLY</u>								
Land & Land Rights	\$6,718,783	A	\$6,718,783	\$0	\$0	\$0	\$0	\$0
Structures & Improvements	\$16,080,821	A	\$16,080,821	\$0	\$0	\$0	\$0	\$0
Wells & Springs	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
<u>PUMPING</u>								
Land & Land Rights	\$30,133	D	\$19,076	\$11,057	\$0	\$0	\$0	\$0
Structures & Improvements	\$937,301	D	\$593,363	\$343,938	\$0	\$0	\$0	\$0
Pumping Equipment	\$1,740,807	D	\$1,102,027	\$638,780	\$0	\$0	\$0	\$0
<u>PURIFICATION</u>								
Land & Land Rights	\$26,046	D	\$16,489	\$9,557	\$0	\$0	\$0	\$0
Structures & Improvements	\$53,488,795	D	\$33,861,365	\$19,627,430	\$0	\$0	\$0	\$0
Water Treatment Equipment	\$0	D	\$0	\$0	\$0	\$0	\$0	\$0
<u>TRANSM & DISTRIBUTION</u>								
Land & Land Rights	\$1,590	H	\$685	\$397	\$508	\$0	\$0	\$0
Distribution Reservoirs	\$693,080	H	\$298,483	\$173,013	\$221,584	\$0	\$0	\$0
Transmission Mains	\$18,636,480	D	\$11,797,923	\$6,838,558	\$0	\$0	\$0	\$0
Distribution mains	\$86,813,290	H	\$37,387,178	\$21,671,135	\$27,754,977	\$0	\$0	\$0
Services	\$12,681,745	S	\$0	\$0	\$0	\$12,681,745	\$0	\$0
Meters	\$6,000,262	S	\$0	\$0	\$0	\$6,000,262	\$0	\$0
Hydrants	\$4,034,471	F	\$0	\$0	\$0	\$0	\$0	\$4,034,471
Other Misc Equip	\$264,511	H	\$113,915	\$66,030	\$84,567	\$0	\$0	\$0
<u>GENERAL</u>								
Structures & Improvements	\$5,729,287	E	\$2,506,128	\$1,208,453	\$141,293	\$1,178,301	\$534,427	\$160,685
Office furniture & equipment	\$535,511	E	\$234,245	\$112,953	\$13,207	\$110,135	\$49,952	\$15,019
Transportation equipment	\$2,062,482	E	\$902,179	\$435,030	\$50,864	\$424,176	\$192,388	\$57,845
Stores equipment	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0
Tools, shop & garage equipment	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory equipment	\$0	A	\$0	\$0	\$0	\$0	\$0	\$0
Power equipment	\$50,343	E	\$22,021	\$10,619	\$1,242	\$10,354	\$4,696	\$1,412
Communication equipment	\$0	E	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous equipment	\$672,333	E	\$294,095	\$141,812	\$16,581	\$138,274	\$62,715	\$18,856
TOTAL PLANT	\$217,198,071		\$111,948,776	\$51,288,760	\$28,284,822	\$20,543,246	\$844,179	\$4,288,288
PERCENT		P	51.54%	23.61%	13.02%	9.46%	0.39%	1.97%

ALLOCATION OF NON-ADMINISTRATIVE LABOR COSTS TO COST COMPONENTS

<u>EXPENSE ITEM</u>	<u>PRO FORMA</u> <u>AMOUNT</u>	<u>ALLOC.</u> <u>SYMBOL (1)</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
<u>CUSTOMER SERVICE</u>								
Salaries and wages	\$335,219	B	\$0	\$0	\$0	\$0	\$335,219	\$0
<u>SOURCE OF SUPPLY</u>								
Salaries and wages	\$242,625	A	\$242,625	\$0	\$0	\$0	\$0	\$0
<u>TRANSMISSION & DISTRIBUTION</u>								
Salaries and wages	\$1,315,359	O	\$177,922	\$103,131	\$100,401	\$841,830	\$0	\$92,075
TOTALS	\$1,893,203		\$420,548	\$103,131	\$100,401	\$841,830	\$335,219	\$92,075
PERCENT		L	22.2%	5.4%	5.3%	44.5%	17.7%	4.9%

ALLOCATION TO FIRE, WHOLESALE & RETAIL SERVICE

<u>UNITS OF SERVICE</u>	<u>TOTAL</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING DIRECT FIRE</u>	
Number		3,623,937	13,734	17,223	27,993	285,588	1,923
Units		ccf/yr	ccf/day	ccf/day	equiv meters	bills	hydrants
Revenue Requirements	\$21,786,306	\$10,857,610	\$4,713,125	\$1,627,970	\$2,921,907	\$1,110,327	\$555,368
Allocation to Fire Protection	\$2,397,826	\$32,573	\$991,012	\$818,874	included in calculation		\$555,368
Allocation to Wholesale *	\$1,850,168	\$1,357,207	\$487,444	\$5,517			
Net To Retail Metered Rates	\$17,538,312	\$9,467,830 12.5%	\$3,234,669 10.3%	\$803,579 0.3%	\$2,921,907	\$1,110,327	\$0

* Allocation to wholesale based on:

<u>BASE</u>		
Metered Sales (ccf/yr)	3,623,937	
Retail Sales (ccf/yr)	3,153,888	
Retail Unacctd For (ccf/yr)	<u>141,801</u>	Based on miles of pipe: 100% of distribution/service costs plus 87.0% of transmission plus estim fire
Total Retail (ccf/yr)	3,295,689	
Wholesale Sales (ccf/yr)	470,049	
Wholesale Unacctd For (ccf/yr)	<u>766</u>	
Total Wholesale (ccf/yr)	<u>470,815</u>	
Grand Total (ccf/yr)	3,766,504	
Wholesale Percent of Grand Total	12.5%	
Total Base Allocation	\$10,857,610	
Wholesale Allocation	\$1,357,207	

MAX DAY

Total Max Day Allocation	\$4,713,125	
Less: Distribution Costs		
81.8% of T&D O&M	-\$27,277	
Admin O&M Share	-\$3,895	14.3%
Distribution Capital Items	<u>-\$1,275,469</u>	54.03% (Less Distribution Mains & Gen'l Items allocated to Max Day)
Total Net of Distribution	\$3,406,484	
Wholesale Max Day %	14.31%	See DF Sch. 2.2
Wholesale Allocation	\$487,444	

PEAK HOUR

Total Peak Hour Allocation	\$1,627,970	
Less: Distribution Costs		
81.8% of T&D O&M	-\$26,555	
Admin O&M Share	-\$7,350	27.7%
Capital Items	<u>-\$1,301,986</u>	100.00% (All Capital Peak Hour costs = distribution)
Total Net of Distribution	\$292,079	
Wholesale Peak Hr %	1.89%	See DF Sch. 2.2
Wholesale Allocation	\$5,517	

ALLOCATION SYMBOLS

ALLOCATION									
<u>Sum Check</u>	<u>SYMBOL</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>	<u>Description</u>	
100.00%	A	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Supply, IFR, Power & Chemicals	
100.00%	B	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	Billing	
100.00%	D	63.31%	36.69%	0.00%	0.00%	0.00%	0.00%	Max Day Demand	
100.00%	E	43.74%	21.09%	2.47%	20.57%	9.33%	2.80%	O&M less A&G	
100.00%	E-M	73.64%	21.09%	2.47%	0.00%	0.00%	2.80%	O&M less A&G - No Meter Alloc.	
100.00%	F	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Fire Service	
100.00%	H	43.07%	24.96%	31.97%	0.00%	0.00%	0.00%	Max Hour Demand	
100.00%	I	45.05%	19.66%	2.73%	20.50%	9.07%	2.99%	Total O&M	
100.00%	L	22.21%	5.45%	5.30%	44.47%	17.71%	4.86%	Labor	
100.00%	L-M	84.39%	5.45%	5.30%	0.00%	0.00%	4.86%	Labor-No Meter Allocation	
100.00%	M	0.00%	0.00%	0.00%	80.0%	20.0%	0.00%	Cust Serv - "Meter"	
100.00%	O	13.53%	7.84%	7.63%	64.00%	0.00%	7.00%	O&M Mains, Hydrants & Services	
100.00%	O-A	77.53%	7.84%	7.63%	0.00%	0.00%	7.00%	T&D Police Details	
100.00%	P	51.54%	23.61%	13.02%	9.46%	0.39%	1.97%	Plant	
100.00%	P-M	56.47%	23.61%	13.02%	4.73%	0.19%	1.97%	Meter & Service Capital	
100.00%	S	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	Services and Meters	
100.00%	T	46.64%	27.04%	26.32%	0.00%	0.00%	0.00%	T&D Mains	
100.00%	T-C	38.40%	22.26%	21.71%	14.50%	0.00%	3.13%	T&D Capital	

Symbol D

	<u>MGD</u>	<u>%</u>
Avg Day	7.692	63.31%
Max Day Inc	<u>4.458</u>	<u>36.69%</u>
Total Max Day	12.150	100.00%

Symbol E

	<u>TOTAL</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
Amount	\$9,991,567	\$4,370,552	\$2,107,476	\$246,408	\$2,054,893	\$932,012	\$280,226
Percent	E	43.7%	21.1%	2.5%	20.6%	9.3%	2.8%

Symbol H

	<u>MGD</u>	<u>%</u>
Avg Day	7.692	43.07%
Max Day Inc	4.458	24.96%
Peak Hour Inc	<u>5.710</u>	<u>31.97%</u>
Total Peak Hour	17.860	100.00%

	<u>FY 22</u>
Avg Day (mgd)	7.69
Max Day (mgd)	12.15
Max Hour (mgd)	17.86

Symbol M These accounts include activities associated with meter reading, meter testing, backflow testing, etc. Costs have been split based on the following personnel associated with these activities:

	<u># Employees</u>	<u>Meter Read</u>	<u>Meters</u>
Meter Reader	1.0	1.0	
Technician	3.0		3.0
Backflow	<u>1.0</u>		<u>1.0</u>
Subtotal	5.0	1.0	4.0
Percent		20%	80%
Agent	1.0	0.20	0.80
Supervisor	<u>1.0</u>	<u>0.20</u>	<u>0.80</u>
Total	7.0	1.4	5.6
Percent		20%	80%

ALLOCATION SYMBOLS

Symbol O

	<u>% of Time</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
Mains	29.00%	13.53%	7.84%	7.63%	0.00%	0.00%	0.00%
Hydrants	7.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.00%
Services	64.00%	0.00%	0.00%	0.00%	64.00%	0.00%	0.00%
Total	100.0%	13.5%	7.8%	7.6%	64.0%	0.0%	7.0%

Symbol T

	<u>Plant Amt.</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
Transmission	\$18,636,480	\$11,797,923	\$6,838,558	\$0	\$0	\$0	\$0
Distribution	\$86,813,290	\$37,387,178	\$21,671,135	\$27,754,977	\$0	\$0	\$0
Total	\$105,449,770	\$49,185,101	\$28,509,692	\$27,754,977	\$0	\$0	\$0
		46.64%	27.04%	26.32%	0.00%	0.00%	0.00%

Symbol T-C

	<u>Plant Amt.</u>	<u>BASE</u>	<u>MAX. DAY</u>	<u>PEAK HOUR</u>	<u>METERING</u>	<u>BILLING</u>	<u>DIRECT FIRE</u>
Distribution Reservoirs	\$693,080	\$298,483	\$173,013	\$221,584	\$0	\$0	\$0
Transmission Mains	\$18,636,480	\$11,797,923	\$6,838,558	\$0	\$0	\$0	\$0
Distribution mains	\$86,813,290	\$37,387,178	\$21,671,135	\$27,754,977	\$0	\$0	\$0
Services	\$12,681,745	\$0	\$0	\$0	\$12,681,745	\$0	\$0
Meters	\$6,000,262	\$0	\$0	\$0	\$6,000,262	\$0	\$0
Hydrants	\$4,034,471	\$0	\$0	\$0	\$0	\$0	\$4,034,471
Total	\$128,859,328	\$49,483,584	\$28,682,706	\$27,976,561	\$18,682,007	\$0	\$4,034,471
		38.40%	22.26%	21.71%	14.50%	0.00%	3.13%

FIRE SERVICE CHARGES

PUBLIC FIRE SERVICE

Annual Charge/Hydrant =	\$946.36
Charge per meter/month (Pawtucket) =	
5/8	\$5.55
3/4	\$8.32
1	\$13.87
1 1/2	\$27.74
2	\$44.38
3	\$83.21
4	\$138.69
6	\$277.37
8	\$443.80

PRIVATE FIRE SERVICE

<u>SERVICE SIZE</u> <u>(inches)</u>	<u>ANNUAL</u> <u>CHARGE</u>
2	\$17.80
4	\$38.43
6	\$96.51
8	\$175.62
10	\$261.98
12	\$381.67

**ALLOCATION OF FIRE SERVICE EXPENSES
TO PUBLIC AND PRIVATE FIRE SERVICE**

	<u>NUMBER</u>	<u>DEMAND FACTOR (1)</u>	<u>NO. OF EQUIVS.</u>	<u>PERCENT OF DEMAND</u>	<u>NON-HYDR. REQUIRED</u>	<u>DIRECT HYDRANT</u>	<u>TOTAL</u>
PUBLIC FIRE SERVICE							
Hydrants	1,923	111.31	214,050.9	74.07%	\$1,638,544	\$185,712	\$1,824,255
PRIVATE FIRE SERVICE							
SIZE (IN)							
2	37	6.19	229.0				
4	83	38.32	3,180.5				
6	400	111.31	44,524.4				
8	99	237.21	23,483.4				
10	5	426.58	2,132.9				
12	<u>2</u>	<u>689.04</u>	<u>1,378.1</u>				
TOTAL-PRIV.	626		74,928.3	25.93%	\$573,571	\$0	\$573,571
GRAND TOTALS	2,549		288,979.3	100.00%	\$2,212,114	\$185,712	\$2,397,826
Total Fire Allocation					\$2,397,826		
Less: Hydrant Capital					\$185,712		
Net Non-Hydrant					\$2,212,114		

(1) Based on size to the 2.63 power.

DETERMINATION OF FIRE SERVICE CHARGES

<u>PUBLIC FIRE PROTECTION</u>		<u>CALCULATED</u>	
		<u>CHARGE</u>	
PUBLIC FIRE ALLOCATION	\$1,819,855		
----- =	----- =	\$946.36 per year =	\$78.86 per month
NUMBER OF PUBLIC HYDRANTS	1,923		

PRIVATE FIRE PROTECTION

PRIVATE FIRE ALLOCATION (1)	\$573,571		638,730
----- =	----- =	\$7.65 /EQUIV.	
NO. OF EQUIV. UNITS	74,928.35		

<u>SIZE (IN)</u>	<u>ANNUAL AMOUNTS</u>							
	<u>DEMAND</u> <u>FACTOR</u>	<u>DEMAND</u> <u>CHARGE</u>	<u>SERVICE</u> <u>EQUIVS (2)</u>	<u>SERVICE</u> <u>LINE CHRG</u>	<u>MONTHLY</u> <u>TOTAL</u>	<u>+ BILLING</u> <u>CHARGE</u>	<u>CALCULATED</u> <u>MON. CHRG</u>	<u>PROPOSED</u> <u>MON. CHRG</u>
2	6.19	\$47.39	5.00	\$40.33	\$7.31	\$3.89	\$11.20	\$17.80
4	38.32	\$293.33	15.00	\$121.00	\$34.53	\$3.89	\$38.42	\$38.43
6	111.31	\$852.08	25.00	\$201.66	\$87.81	\$3.89	\$91.70	\$96.51
8	237.21	\$1,815.80	50.00	\$403.33	\$184.93	\$3.89	\$188.82	\$175.62
10	426.58	\$3,265.43	50.00	\$403.33	\$305.73	\$3.89	\$309.62	\$261.98
12	689.04	\$5,274.58	50.00	\$403.33	\$473.16	\$3.89	\$477.05	\$381.67

(1) Private Fire includes allocated service maintenance costs as detailed below:

(2) See Schedule 2.0

Service Line Maintenance Cost =	\$136,041 (Half of total "Metering" O&M)
Service Line Debt Costs =	\$224,717 Debt for metering*(services for metering/(services for metering + meters for metering)
Addtl Allocation to Fire Service =	\$134,954 (37.41%)
Cost per Equiv/year =	\$ 8.07

CITY OF PAWTUCKET FIRE CHARGES

Because the City of Pawtucket has passed an Ordinance to stop paying hydrant rental fees under R.I.G.L. § 45-39-4 it is necessary to reallocate the allocated costs directly to the customers in Pawtucket. This was approved by the RI PUC in Docket 4300.

Fire Hydrants in Pawtucket = 1,515
 Proposed Hydrant Charge (per month) = \$78.86
 Annual Hydrant Charge to Pawtucket = \$1,433,675

<u>Pawtucket Meters by Size</u>	<u>Accounts</u>	<u>Eq. Ratio</u>	<u>Eq. Accts.</u>
5/8	16,412	1.00	16,412
3/4	211	1.50	317
1	434	2.50	1,085
1 1/2	170	5.00	850
2	291	8.00	2,328
3	18	15.00	270
4	7	25.00	175
6	2	50.00	100
8	0	80.00	0
Total	<u>17,545</u>		<u>21,537</u>

Calculated Monthly Charge per Equivalent \$5.55

Calculated Pawtucket Monthly Fire Protection Charges by Meter Size

5/8	\$5.55
3/4	\$8.32
1	\$13.87
1 1/2	\$27.74
2	\$44.38
3	\$83.21
4	\$138.69
6	\$277.37
8	\$443.80

DETERMINATION OF SERVICE CHARGES**BILLING CHARGE**

CUST. BILLING ALLOC.		\$1,110,327	
-----	=	-----	=
NUMBER OF BILLINGS (Include Priv		285,588	\$3.89 PER BILLING

METER CHARGE

CUST. METER ALLOC. (1)		\$2,786,953	
-----	=	-----	=
NO. EQUIV. METERS		27,993	\$99.56 / EQ. METER/YR

TOTAL SERVICE CHARGES

<u>METER SIZE (IN)</u>	<u>MONTHLY ACCOUNTS</u>		
	<u>METER CHARGE</u>	<u>BILLING CHARGE</u>	<u>TOTAL CHARGE</u>
5/8	\$8.30	\$3.89	\$12.18
3/4	\$12.45	\$3.89	\$16.33
1	\$20.74	\$3.89	\$24.63
1 1/2	\$41.48	\$3.89	\$45.37
2	\$66.37	\$3.89	\$70.26
3	\$124.45	\$3.89	\$128.34
4	\$207.42	\$3.89	\$211.31
6	\$414.84	\$3.89	\$418.72
8	\$663.74	\$3.89	\$667.63

**ALLOCATION OF GENERAL WATER EXPENSES
TO CUSTOMER CLASSES**

Class Demands

CUSTOMER CLASS	AVERAGE DEMANDS		FACTOR	MAX DAY EXTRA CAPACITY		
	(CCF/DAY)	PERCENT		(CCF/DAY)	XTRA CCF/DAY	PERCENT
<i>Retail</i>						
Small (5/8 - 1")	6,831	68.80%	2.11	14,380	7,549	69.60%
Large (>1")	1,810	18.23%	1.74	3,142	1,332	12.28%
<i>Wholesale</i>						
Cumberland	1,288	12.97%	2.53	3,253	1,965	18.12%
Seekonk	<u>0</u>	<u>0.00%</u>	2.53	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total	9,929	100.00%		20,774	10,846	100.00%

CUSTOMER CLASS	AVERAGE DEMANDS		FACTOR	PEAK HOUR EXTRA CAPACITY		
	(CCF/DAY)	PERCENT		(CCF/DAY)	XTRA CCF/DAY	PERCENT
<i>Retail</i>						
Small (5/8 - 1")	6,831	68.80%	3.09	21,137	6,758	78.95%
Large (>1")	1,810	18.23%	2.55	4,618	1,477	17.25%
<i>Wholesale</i>						
Cumberland	1,288	12.97%	2.78	3,578	325	3.80%
Seekonk	<u>0</u>	<u>0.00%</u>	2.78	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total	9,929	100.00%		29,334	8,560	100.00%

Allocation of Retail Metered Sales Costs to Classes (see DF Sch. 3.3)

CUSTOMER CLASS	BASE COSTS	MAX. DAY XTRA CAPACITY		PEAK HR. XTRA CAPACITY		TOTAL AMOUNT
	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	
<i>Retail</i>						
Small (5/8 - 1")	79.05%	\$7,484,793	85.00%	\$2,749,477	82.07%	\$10,893,754
Large (>1")	<u>20.95%</u>	<u>\$1,983,037</u>	<u>15.00%</u>	<u>\$485,193</u>	<u>17.93%</u>	<u>\$2,612,326</u>
Total	100.00%	\$9,467,830	100.00%	\$3,234,669	100.00%	\$13,506,079
		70.1%		23.9%	5.9%	

METERED WATER RATES

<u>Small (5/8 - 1")</u>			<u>Calculated (Ccf)</u>	<u>Proposed (Ccf)</u>
Total Expense (2)	\$10,893,754			
-----		=	\$ 4.369	\$ 4.359
Metered Sales (HCF)	2,493,306			
<u>Large (>1")</u>				
Total Expense (2)	\$2,612,326			
-----		=	\$ 3.955	\$ 4.000
Metered Sales (HCF)	660,582			
<u>Wholesale</u>				
Total Expense (3)	\$1,850,168			
-----		=	\$ 3.936	\$ 3.926
Metered Sales (HCF)	470,049			

COMPARISON OF CURRENT & PROPOSED RATES

		<u>Current</u>	<u>Proposed</u>	<u>% Change</u>
<u>Metered Rates (\$/ccf)</u>				
Small (5/8 - 1")		\$4.254	\$4.359	2.5%
Large (>1")		\$4.000	\$4.000	0.0%
Wholesale		\$3.477	\$3.926	12.9%
<u>Service Charges (Monthly)</u>				
	5/8	\$11.02	\$12.18	10.5%
	3/4	\$14.36	\$16.33	13.7%
	1	\$19.68	\$24.63	25.1%
	1 1/2	\$37.62	\$45.37	20.6%
	2	\$48.15	\$70.26	45.9%
	3	\$54.33	\$128.34	136.2%
	4	\$123.63	\$211.31	70.9%
	6	\$184.27	\$418.72	127.2%
	8	\$262.23	\$667.63	154.6%
<u>Fire Service (Monthly)</u>				
Public	/hydrant/month	\$58.14	\$78.86	35.6%
Pawtucket	\$/month			
	5/8	\$5.06	\$5.55	9.7%
	3/4	\$5.06	\$8.32	64.5%
	1	\$5.06	\$13.87	174.2%
	1 1/2	\$5.06	\$27.74	448.4%
	2	\$5.06	\$44.38	777.4%
	3	\$5.06	\$83.21	1545.2%
	4	\$5.06	\$138.69	2641.9%
	6	\$5.06	\$277.37	5383.8%
	8	\$5.06	\$443.80	8674.2%
Private				
	2	\$17.80	\$17.80	0.0%
	4	\$38.43	\$38.43	0.0%
	6	\$96.51	\$96.51	0.0%
	8	\$175.62	\$175.62	0.0%
	10	\$261.98	\$261.98	0.0%
	12	\$381.67	\$381.67	0.0%

IMPACT OF PROPOSED RATES

METER SIZE	MONTHLY USE - CU FT	CURRENT RATES	<----- PROPOSED ----->			
			NEW BILL	\$ INCREASE	% INCREASE	
<u>Metered Service (Monthly Bills/Includes Pawtucket Fire)</u>						
Small						
5/8	600	\$41.60	\$43.88	\$2.28	5.5%	
5/8	800	\$50.11	\$52.60	\$2.49	5.0%	
5/8	1,200	\$67.13	\$70.04	\$2.91	4.3%	
5/8	1,700	\$88.40	\$91.83	\$3.44	3.9%	
5/8	2,500	\$122.43	\$126.71	\$4.28	3.5%	
5/8	3,000	\$143.70	\$148.50	\$4.80	3.3%	
5/8	5,000	\$228.78	\$235.69	\$6.91	3.0%	
5/8	7,500	\$335.13	\$344.67	\$9.54	2.8%	
5/8	9,000	\$398.94	\$410.05	\$11.11	2.8%	
1	1,000	\$67.28	\$82.09	\$14.81	22.0%	
1	12,000	\$535.22	\$561.60	\$26.38	4.9%	
1	25,000	\$1,088.24	\$1,128.29	\$40.05	3.7%	
Large						
1 1/2	25,000	\$1,042.68	\$1,073.11	\$30.43	2.9%	
1 1/2	50,000	\$2,042.68	\$2,073.11	\$30.43	1.5%	
2	75,000	\$3,053.21	\$3,114.64	\$61.43	2.0%	
2	100,000	\$4,053.21	\$4,114.64	\$61.43	1.5%	
3	75,000	\$3,059.39	\$3,211.55	\$152.16	5.0%	
3	100,000	\$4,059.39	\$4,211.55	\$152.16	3.7%	
4	250,000	\$10,128.68	\$10,350.00	\$221.31	2.2%	
6	300,000	\$12,189.33	\$12,696.09	\$506.77	4.2%	
Wholesale						
6	1,000,000	\$34,954.27	\$39,679.61	\$4,725.34	13.5%	
<u>Fire Service (Monthly Bill)</u>						
Municipal Fire Service	200 hydrants	\$11,627.60	\$15,772.00	\$4,144.40	35.6%	
Pawtucket Public Fire Protection	Per Month (5/8")	\$5.06	\$5.55	\$0.49	9.7%	
Private Fire Service	4 Inch Service	\$38.43	\$38.43	\$0.00	0.0%	
Private Fire Service	6 Inch Service	\$96.51	\$96.51	\$0.00	0.0%	
Private Fire Service	8 Inch Service	\$175.62	\$175.62	\$0.00	0.0%	

Rate Year Calculated User Charge Revenues - Current Rates

Fixed Charges			
Meter Size	Accounts	Current Rate/Month	Annual Revenues
5/8	21,769	\$ 11.02	\$ 2,878,733
3/4	272	\$ 14.36	\$ 46,881
1	533	\$ 19.68	\$ 125,899
1 1/2	211	\$ 37.62	\$ 95,261
2	366	\$ 48.15	\$ 211,470
3	13	\$ 54.33	\$ 8,476
4	7	\$ 123.63	\$ 10,385
6	1	\$ 184.27	\$ 2,211
8	1	\$ 262.23	\$ 3,147
Total	23,173		\$ 3,382,462
Volumetric Charges			
Rate Class	Consumption	Current Rate per ccf	Annual Revenues
Small (5/8" - 1")	2,493,306	\$4.254	\$ 10,606,524
Large (>1")	660,582	\$4.000	\$ 2,642,328
Wholesale	470,049	\$3.477	\$ 1,634,359
Total	3,623,937		\$ 14,883,211
Fire Charges			
Rate Class	Units	Current Rate/Month	Annual Revenues
Public Hydrants	408	\$ 58.14	\$ 284,644
Pawtucket			
5/8	16,412	\$ 5.06	\$ 996,143
3/4	211	\$ 5.06	\$ 12,807
1	434	\$ 5.06	\$ 26,342
1 1/2	170	\$ 5.06	\$ 10,318
2	291	\$ 5.06	\$ 17,663
3	18	\$ 5.06	\$ 1,093
4	7	\$ 5.06	\$ 425
6	2	\$ 5.06	\$ 121
8	0	\$ 5.06	\$ -
			\$ 1,064,911
Private Fire Service			
2	37	\$ 17.80	\$ 7,903
4	83	\$ 38.43	\$ 38,276
6	400	\$ 96.51	\$ 463,248
8	99	\$ 175.62	\$ 208,637
10	5	\$ 261.98	\$ 15,719
12	2	\$ 381.67	\$ 9,160
Total	626		\$ 742,943
Grand Total User Charge Revenue			\$ 20,358,171

Rate Year Calculated User Charge Revenues - Proposed Rates

Fixed Charges			
Meter Size	Accounts	Rate/Month	Annual Revenues
5/8	21,769	\$ 12.18	\$ 3,181,757
3/4	272	\$ 16.33	\$ 53,301
1	533	\$ 24.63	\$ 157,533
1 1/2	211	\$ 45.37	\$ 114,877
2	366	\$ 70.26	\$ 308,582
3	13	\$ 128.34	\$ 20,021
4	7	\$ 211.31	\$ 17,750
6	1	\$ 418.72	\$ 5,025
8	1	\$ 667.63	\$ 8,012
Total	23,173		\$ 3,866,858
Volumetric Charges			
Rate Class	Consumption	Rate per ccf	Annual Revenues
Small (5/8" - 1")	2,493,306	\$4.359	\$ 10,868,743
Large (>1")	660,582	\$4.000	\$ 2,642,328
Wholesale	470,049	\$3.926	\$ 1,845,453
Total	3,623,937		\$ 15,356,523
Fire Charges			
Rate Class	Units	Rate/Month	Annual Revenues
Public Hydrants	408	\$ 78.86	\$ 386,099
Pawtucket			
5/8	16,412	\$ 5.55	\$ 1,092,539
3/4	211	\$ 8.32	\$ 21,069
1	434	\$ 13.87	\$ 72,228
1 1/2	170	\$ 27.74	\$ 56,584
2	291	\$ 44.38	\$ 154,974
3	18	\$ 83.21	\$ 17,974
4	7	\$ 138.69	\$ 11,650
6	2	\$ 277.37	\$ 6,657
8	0	\$ 443.80	\$ -
			\$ 1,433,675
Private Fire Service			
2	37	\$ 17.80	\$ 7,903
4	83	\$ 38.43	\$ 38,276
6	400	\$ 96.51	\$ 463,248
8	99	\$ 175.62	\$ 208,637
10	5	\$ 261.98	\$ 15,719
12	2	\$ 381.67	\$ 9,160
Total	626		\$ 742,943
Grand Total User Charge Revenue			\$ 21,786,097

Difference (\$) \$ 1,427,926
Difference (%) 7.01%

	Step 1 <u>FY 2025</u>	Step 2 <u>FY 2026</u>	Step 3 <u>FY 2027</u>
FY 2025 Revenue Required from Rates	\$ 21,786,306	\$ 21,786,306	\$ 21,786,306
<u>Salary Step Increases</u>			
General & Admin	\$ -	\$ 25,367	\$ 27,223
Customer Service	-	6,105	6,242
Source of Supply	-	5,073	5,769
Purification	-		
T&D	-	19,734	22,737
Engineering	-	14,656	15,716
Metering	-	5,504	6,316
Subtotal: Salary Step Increases	-	76,438	84,002
<u>Increase to Debt Service Allowance</u>	-	-	750,000
Rate Year Revenue Required from Rates	\$ 21,786,306	\$ 21,862,745	\$ 22,696,747
Step Increase (%)		0.4%	3.8%
Step Increase (\$)		\$ 76,438	\$ 834,002