



St. Mary's County Metropolitan Commission (MetCom) **Water and Sewer Rate Study Addendum -Final**

November 13, 2018





November 13, 2018

Chief Financial Officer
23121 Camden Way,
California, MD 20619

Re: Water and Sewer Rate Study Addendum - Draft

Dear Chief Financial Officer,

Stantec is pleased to present this Draft of the Water and Sewer Rate Study Addendum that was conducted for St. Mary's County Metropolitan Commission (MetCom). We appreciate the professional assistance provided by you and all of the members of the Commission who participated in the study.

If you or others at the Commission have any questions, please do not hesitate to call us at (202) 585-6391 or email me at kyle.stevens@stantec.com. We appreciate the opportunity to be of service to the Commission, and we look forward to the possibility of doing so again in the near future.

Sincerely,

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Consultant

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Enclosure

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To: Chief Financial Officer, MetCom
 Re: 2014 Rate Study Report Addendum

From: Stantec Consulting Services
 Date: October 11, 2018

1.0 Introduction

This addendum was requested by St. Mary’s County Metropolitan Commission (MetCom or Commission) to act as a companion document to the *2014 Water and Sewer Rate Study* (Study) completed with a final report issued in January 2015. The rate study consisted primarily of a revenue sufficiency and rate structure analysis, which provided specific recommendations related to the pricing of water and sewer service in the Commission’s service area. This addendum seeks to add context, analysis, and narrative to a select set of issues relating to MetCom’s operating utility rates since the completion of the 2014 Study.

As you may recall a financial management plan developed for MetCom as part of the original rate Study (2014), reflected a five-year rate adjustment plan (FY 2015 – FY 2019) that sought to meet the projected annual cost requirements of each respective system while establishing reserves to recommended levels by the end of the five-year period. Upon completion of the five-year plan, it was projected that MetCom would be able to operate with very modest annual increases to keep pace with assumed cost inflation. The **Table 1** includes the key assumptions included in the original rate study.

Table 1 – 2014 Rate Study Key Assumptions

Rate Adjustment Plan					
Service Line	FY 2015(1)	FY 2016	FY 2017	FY 2018	FY 2019
Water	0%	3.00%	3.00%	3.00%	3.00%
Sewer	3.67%	3.75%	3.75%	3.75%	3.75%
Customer Growth					
Water	1.00%	1.00%	1.00%	1.00%	1.00%
Sewer	1.00%	1.00%	1.00%	1.00%	1.00%
Operating Inflation					
Total Budget	4.5%	4.5%	4.5%	4.5%	4.5%

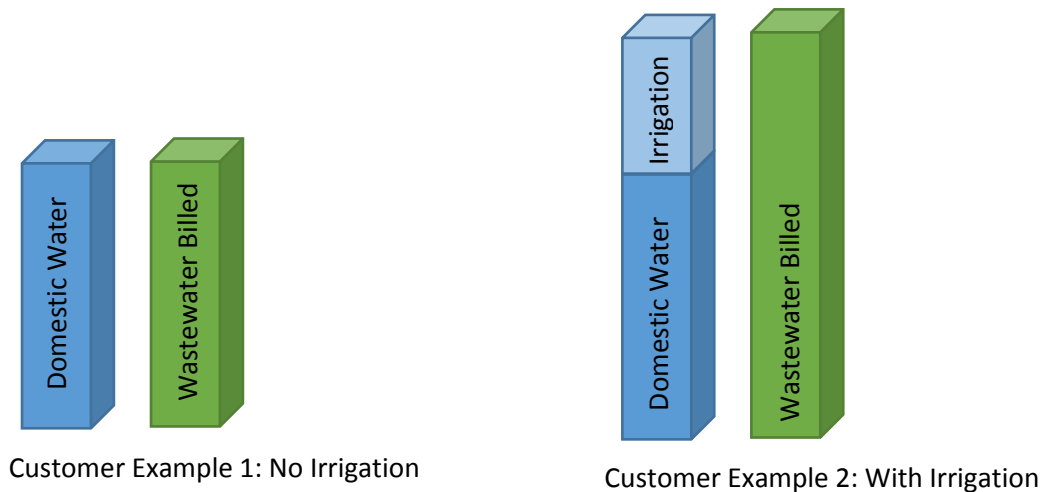
*Rates developed by MetCom Staff

Since the completion of the original study, Stantec has updated the 5-year revenue sufficiency projections on annual basis in each subsequent fiscal year from the original study. During this process, expense projections, growth assumptions and cost inflation factors are revisited with MeCom staff and ultimately a new projection of rate revenue adjustments is generated.

2.0 Wastewater Billed Usage Cap

After the implementation of the inclining block water rate structure, as recommended in the 2014 Study, Stantec was engaged in the spring of 2016 to address customer equity concerns regarding irrigation volumes. More specifically, customers expressed concerns with MetCom’s approach to billing for sewer services which included basing sewer bills on total metered water volume. This is an acceptable approach to take when charging for sewer service for the majority of residential customers served through a single domestic meter, as most water is utilized for indoor domestic purposes and then returned to the wastewater system. However, equity concerns present themselves when consumptive uses of water, such as irrigation, on a single meter rise to levels of significance. This is outlined in the **Figure 1** below, which demonstrates how different types of water demands may lead to inequitable wastewater billing paradigm. The figure demonstrates a customer (**customer example 1**) whose water demands consist of primarily indoor domestic usage, which generates a comparable level of wastewater returning to the municipal system. The second example, demonstrates a customer with significant levels of irrigation demands in which a portion of water does not return to the wastewater system, yet for billing purposes the customer is charged for wastewater consistent with the total metered water use for the billing period.

Figure 1 – Example of Wastewater Billing



In order to limit the potential inequity in wastewater billing that arises from consumptive water use through a single domestic water connection, a wastewater billing cap was proposed. A wastewater billing cap limits the absolute amount of metered water that is billed per billing period. This approach attempts to ensure that customers that use water for outdoor purposes, such as irrigation, do not get billed wastewater for all water volume that is in actuality not returned to the sewer system.

To recognize this dynamic and account for the inherent equity concerns, the Commission's board adopted a wastewater cap of 10,000 gallons per month in fiscal year 2017 (commencing on July 1st, 2016). The cap was sized at 10,000 gallons per month in order to capture the typical indoor domestic water profiles of both average and large size families (defined as twice the average household size of 2.7 persons) based on the U.S census household occupation statistics and per capita consumption estimates of indoor water usage per the United States Environmental Protection Agency.

The monthly capping of wastewater billing resulted in a reduction of annual sewer billing units. At the time of analysis, before implementation, the cap was estimated to result in an impermanent to wastewater revenue of approximately \$600,000, annually. The actual reduction in revenue experienced by the Commission is not directly observable due to billing system challenges, but realized wastewater revenues, when reduced for assumed account growth and upward rate revenue adjustments, indicate that the initial estimate of revenue reductions was very close to actual reductions in the wastewater volumetric revenue stream. Limiting the monthly amount of wastewater billing for single family residences is a common practice among utilities nationwide and is a generally accepted rate making practice used in order to enhance billing equity for customers who choose to irrigate from a single meter. Additionally, customers seeking the highest level of precision with regards to irrigation volume differentiation can avail themselves of a standalone irrigation meter. A separate irrigation only meter allows for irrigation water to be measured precisely and charged water consumption with no corresponding sewer volumetric charges.

3.0 Revenue Discussion (Section 2 in the 2014 Report)

The first component of the 2014 Study was to establish a forecast of the operating rate revenue requirements of MetCom's water and wastewater utility. This was completed by populating a 10-year financial forecasting model that took into consideration customer and volume growth assumptions, projected operational expenses and minor capital asset replacement costs, utilizing fiscal year 2014 as a base year for the 10-year forecast. Since the completion of the 2014 Study, Stantec has performed a revenue sufficiency analysis for the Commission on an annual basis. The periodic updates allow for the side by side comparison of the most current analysis and the 2014 Study, as well as the actual results by fiscal year. Updating a financial planning model on a year by year basis also allows for management course corrections to be made in a timely manner. **Table 2** compares the high-level forecast of total revenues and total expenditures from the 2014 Study with that of the actual results to date and MetCom's own Budget from FY 2014 to FY 2018.

Table 2 – Water/ Sewer Rate Revenue and Expenditure Comparison

Water	FY 2014	FY 2015	FY 2016(1)	FY 2017(2)	FY 2018(3)
Revenues					
2014 Study	\$4,976,789	\$5,020,589	\$5,067,594	\$5,255,580	\$5,451,021
MetCom Budget	\$4,762,134	\$4,899,600	\$5,215,084	\$5,257,097	\$5,228,916
Actuals	\$4,949,312	\$5,043,986	\$4,630,030	\$4,860,164	\$4,902,206
Difference Actual to Study/Budget	(\$27,477)/ (\$214,655)	\$23,397/ (\$120,989)	(\$437,564)/ \$147,490	(\$395,416)/ \$1,517	(\$548,815)/ (\$222,105)
Difference % Study/Budget	(0.56%)/ (4.31%)	0.46%/ (2.41%)	(9.45%)/ (2.91%)	(8.14%)/ (0.02%)	(11.20%)/ (4.07%)
Expenditures					
2014 Study	\$4,664,245	\$4,764,721	\$4,967,463	\$5,179,955	5,402,719
MetCom Budget	\$4,099,236	\$4,780,792	\$5,255,084	\$5,209,647	\$5,097,738
Actuals	\$4,228,262	\$4,326,486	\$4,372,015	\$4,453,165	\$4,654,604
Difference Actual to Study/Budget	(\$435,983)/ (\$565,009)	(\$438,235)/ (\$16,071)	(\$595,448)/ \$287,621	(\$726,790)/ \$29,692	(\$748,115)/ (\$304,981)
Difference % Study/Budget	(10.31%)/ (13.36)	(10.13%)/ (.37%)	(13.62%)/ 6.58%	(16.32%)/ .67%	(16.07%)/ (6.55%)
Sewer	FY 2014	FY 2015	FY 2016(1)	FY 2017(2)	FY 2018(3)
Revenues					
2014 Study	\$8,760,522	\$8,791,086	\$9,167,825	\$9,585,041	\$10,021,867
MetCom Budget	\$8,350,122	\$8,820,369	\$9,513,826	\$9,877,393	9,684,567
Actuals	\$8,603,588	\$8,868,499	\$8,305,399	\$8,678,837	\$9,115,685
Difference Actual to Study/Budget	(\$156,934)/ (\$410,400)	\$77,413/ \$29,283	(\$862,426)/ \$346,001	(\$906,204)/ \$292,352	(\$906,182)/ (\$337,300)
Difference % Study/Budget	2.95%/ (4.68%)	0.54%/ 0.33%	(14.55%)/ 3.77%	(13.81%)/ 3.05%	(6.24%)/ (3.37%)
Expenditures					
2014 Study	\$8,319,459	\$8,740,473	\$9,121,536	\$9,521,106	\$9,940,176
MetCom Budget	\$7,591,945	\$8,642,261	\$9,513,826	\$10,033,885	\$9,806,931
Actuals	\$7,604,003	\$7,690,005	\$8,217,446	\$8,764,530	\$9,112,870
Difference Actual to Study/Budget	(\$715,456) / (\$727,514)	(\$1,050,468/ (\$98,212)	(\$904,090/ \$392,290	(\$756,576)/ \$512,779	(\$827,306)/ (\$133,245)
Difference % Study/Budget	(9.41%)/ (8.74%)	(13.66%)/ (1.12%)	(11.00%)/ 4.30%	(8.63%)/ 5.39%	(9.08%)/ (1.34%)

(1) Implementation of new rate structure & billed sewer volumes

(2) Implementation of sewer cap at 10,000 gal monthly

(3) Unaudited FY 2018 results

Table 2 demonstrates that both revenues and expenditures have varied from the forecasts developed in the 2014 Study and MetCom’s budgets. Examining the changes in revenues and expenditures independently allows for a disaggregation of the underlying drivers that created the difference between the forecasted values and the

actual values. Revenue levels for water and sewer rates over a multi-year period are the tangible result of changes in the level of rates, rate structure, customer account growth and changing customer usage patterns. Generally, these variables can be disaggregated by using the actual observed changes in each underlying variable over the analysis time period. Unfortunately, MetCom's billing system over the last two years has been unable to produce individual customer bills for export and analysis with a high degree of accuracy. Adjustments to customer bills have been a driver of billing system inaccuracies, as adjustments which are made to a customer's water and sewer bill do not show up in the billed volume reporting. The number of adjustments in volumes reported in the billing data have been larger than historic averages and have been found to be orders of magnitude different from actual consumption and billing amounts. This in turn limits the degree to which this addendum or any quantitative analysis can identify the drivers of revenue variances that are due to actual changes in volumetric consumption patterns, until a time in which accurate data can be attained.

The most readily available explanation for lower revenues stems from the changes beginning in FY 2016 to bill wastewater volumes on observed water usage as opposed to a flat rate, combined with the wastewater cap implemented in FY 2017. This resulted in lower wastewater rate revenues. The former resulted in an approximate \$600,000 reduction in annual revenues, while billing observed volumes as compared to a flat charge (previously in place) can result in customer behavior modification. Behavior modification occurs once a commodity is priced based on observed usage, effectively giving the customer control over the volumetric portion of their sewer bill.

Currently, the available billing data does not have the accuracy needed to identify conclusively any behavioral changes but could be examined in the future, should reliable billing data become available. Of the two changes to wastewater rates, it is reasonable to assume that the wastewater billing cap of 10,000 gallons per month had the larger impact on the utility's revenues. In addition to sewer rate changes, water rates were also modified in fiscal year 2016 to include an inclining block structure. This type of water rate structure encourages conservation by charging increasingly greater prices for more water consumption. This type of structure will often result in behavior modification as customers respond to water rate pricing signals by reducing discretionary water usage. The level of water usage reduction was estimated in the 2014 rate study at -3.77% aggregated across all customer classes and tiers. Accurate billing data would allow a comparison of this estimate to observed values, so that the actual customer behavior reaction could be documented, and the level of behavioral reaction quantified. Additionally, proactive utilities will closely monitor this response and take corrective actions to limit the impact of behavioral changes on the utility's revenue streams.

Table 3 displays board actions since calendar year 2016 that resulted in bill adjustments to specific customers and has hindered the analysis of the billing data. These adjustments are material from a volumetric and lost revenue standpoint. Most importantly these

incidents, when viewed cumulatively, provide a strong behavior precedent that if left unchecked can hinder the organization’s ability to properly charge customers for legitimate service.

Table 3 – Sample Bill Modifications

Customer Name	Account #	Circumstance	Staff Action	Meeting Date	Board Action	Total Bill Adjustments
Steve Clemons	85277-29760	leak in yard	no policy - no action by staff - policy written as a result of this situation	4/14/2016	board waived \$5,182.81 - all usage over normal usage	\$ 5,182.81
Ruth & Robert Montgomery	96561-36560	water hose left on	no leak - no action	8/25/2016	board waived \$484.16 50% of usage	\$ 484.16
Burch Oil Car Wash	89161-29160	broken foot valve	\$18,118.47 waived per leak adjustment policy	11/17/2016	board waived \$8,132.63	\$ 26,251.10
Doug Harris	n/a	unauthorized water use	assessed penalty	11/17/2016	waived \$500 of penalty and all water usage	unknown
Soon Ja Park	114547-34092	house vacant - high usage	no leak - no action	12/15/2016	waived \$569.83 50% of bill	\$ 569.83
Devon Whitehurst	132883-47694	customer says didn't use water - thinks water was stolen	no leak - no action	9/28/2017	charged all usage at Tier 1 rate	\$ 81.31
Michael Katsikis	95843-35842	customer out of county during period of high usage	no leak - no action	12/14/2017	charged usage at Tier 1 & Tier 2 rates	\$ 178.82
Total Bill Adjustments By Board						\$ 32,748.03

In regard to customer growth assumptions, the 2014 Study forecasted that customer growth, expressed in the terms of residential equivalent dwelling unit (EDUs), would increase at a rate of 1.00% per year. This equates to approximately 150 new water and 180 new sewer accounts being added per year. **Table 4** displays the actual account growth experienced by the Commission over the past 5 years. As can be seen the actual growth experienced by the Commission over the time period has been at higher levels in total than forecasted in the 2014 Study.

Table 4 – Customer Growth Forecast Comparison to Actual and Forecast

Service Line	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
2014 Study Water EDUs	141	142	144	145	147
Budgeted Water EDUs	160	179	131	167	105
Actual Water EDUs	357	58	53	103	81
Difference from Study EDUs	216	(84)	(91)	(42)	(66)
2014 Study Sewer EDUs	500	172	174	175	177
Budgeted Sewer EDUs	205	233	178	200	143
Actual Sewer EDUs	304	267	54	155	149
Difference from Study EDUs	(196)	95	(120)	(20)	(28)

In summary, our analysis of MetCom’s rate revenue stream concludes that there are several reasons for the reduced rate revenues experienced by the utility, including:

- Wastewater billing cap implementation (estimated decrease of \$600,000)
- Greater than anticipated water conservation due the implementation of an inclining block rate structure and the change to billing wastewater volumes and/or underlining customer usage patterns changes.
- Utility bill reductions practices by the MetCom Board
- Lower customer growth (EDUs) than expected

It is not uncommon for utilities to have several external factors continually working against rate revenue targets, such as water conservation and efficiency gains. Proactively managing the utility by addressing internally controlled variables such as bill reduction practices and planning for the continue effect of external variables will allow the utility to mitigate the impact of these revenue drivers on the utility.

In reviewing operational expenditure levels as forecasted in the 2014 Study, the realized level of annual expenditures as of fiscal year end 2017 is \$1.5M lower than expected. The main driver of this difference is the level of personnel expenditures which was expected to grow at an annual rate of 4.5% from the 2014 budget to 2017. This expenditure type has only increased by 1.2% per year on average from 2014 to 2017. This resulted in \$900k lower cost from the forecasted levels of personnel expenditures in the 2014 Study. Additionally, fixed O&M costs in 2018 are \$600,000 lower than expected. Contained expenditure cost inflation, plus reduced spending on minor capital has resulted in a lower than forecasted total expenditure level.

While the current revenue and expenditures of the utility differ from those projected in the 2014 Study, this is not uncommon given the myriad of variables that can affect the operation of a utility. An ongoing effort to identify the drivers of revenue performance

and expenditure growth is required to ensure that annual revenues stay in line with annual expenditures requirements. MetCom has continuously reviewed and adjusted operations as necessary to balance the revenues and expenditures of the utility. This effort has resulted in the ability of the utility to react to the changing environment it operates in and ultimately maintain fiscal sustainability for sustained periods, with relatively low rate adjustments.

4.0 Rate Revenue Adjustment Projections (Section 2 in the 2014 Report)

A key component of the 2014 Study was a forward-looking projection of the required rate revenue adjustments to ensure the financial and operational sustainability of the utility from fiscal year 2014 through Fiscal year 2024, with an emphasis on the rate planning period FY2015 - FY2019. This projection was developed based on the budgeted expenditures and revenues included in the FY 2015 budget. In each projection year beyond FY 2015, annual expenses were escalated to account for expectations of operational cost inflation in line item detail for both water and sewer service lines. In total, operational costs were adjusted upward by 4.5% per year for each year of the projection period, which is inclusive of minor capital outlays. **Table 5** presents the estimated annual expenditures and the actual annual spending over the past 4 years, as well as the realized inflation level.

Table 5 – Expenditure Forecast Comparison

Total Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual
2014 Study	\$13,640,565	\$13,679,102	\$14,296,798	\$14,946,701
Inflation		0.28%	4.52%	4.55%
Actuals	\$12,798,249	\$12,303,549	\$12,818,976	13,436,605
Inflation		-3.87%	4.19%	4.82%

Schedule 2 of the original report includes the line item cost inflation assumption utilized in the 2014 Study. A general factor of 2.5% was utilized for most line items in the organization’s budget apart from certain expenditures that were identified in the 2014 Study and are included in **Table 6** with the 2014 inflation assumption and the actual change from 2014-2017. As can be seen in the table, Inflation is often non-linear as demonstrated by the actual year over year change in expense items.

Table 6 – Inflation Estimate Comparison

Expense Type	2014 Assumption	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual
Salary Regular & OT		\$5,008,183	\$5,222,194	\$5,283,865	\$5,327,273
Change %	4.5%		4.27%	1.18%	0.82%
Hospitalization		\$1,121,497	\$971,521	\$1,174,013	\$1,336,120
Change %	8.0%		-13.37%	20.84%	16.36%
Chemicals		\$288,690	\$281,449	\$320,913	481,187
Change %	5.0%		-2.5%	14.0%	49.9%
Computer Services		\$76,259	\$94,863	\$96,662	\$96,545
Change %	4.0%		24.4%	1.9%	-0.1%
Fuel		\$105,460	\$71,920	\$47,206	\$76,112
Change %	5.0%		-31.8%	-34.4%	62.2%
Power		\$1,104,701	\$1,063,775	\$1,119,868	\$1,252,856
Change %	5.0%		-3.7%	5.3%	11.9%
Sludge Removal		\$138,245	\$129,499	\$146,057	\$199,862
Change %	5.0%		-6.3%	12.8%	36.8%

Rate revenues were calculated in the 2014 Study based on the underlying billing units present in FY 2014, adjusted thereafter for assumed account growth as described in the previous section (2). All other non-rate revenue was held flat for the projection period. These assumptions led to the development of a multi-year rate revenue adjustment plan that was designed to provide long-term sustainability within the operations of the utility. The rate revenue adjustment plan developed as part of the 2014 Study is presented in **Table 7** and was expected to continue at the same pace for the rate forecast period thru FY 2019. Upon completion of the five-year rate plan, it was projected that MetCom would be able to operate with very modest annual increases to keep pace with assumed cost inflation starting in FY 2020.

Table 7 – 2014 Rate Study Proposed Rate Adjustments

Service Line	FY 2015*	FY 2016	FY 2017	FY 2018	FY 2019
Water	0.00%	3.00%	3.00%	3.00%	3.00%
Sewer	3.67%	3.75%	3.75%	3.75%	3.75%

*Rate calculated by MetCom Staff

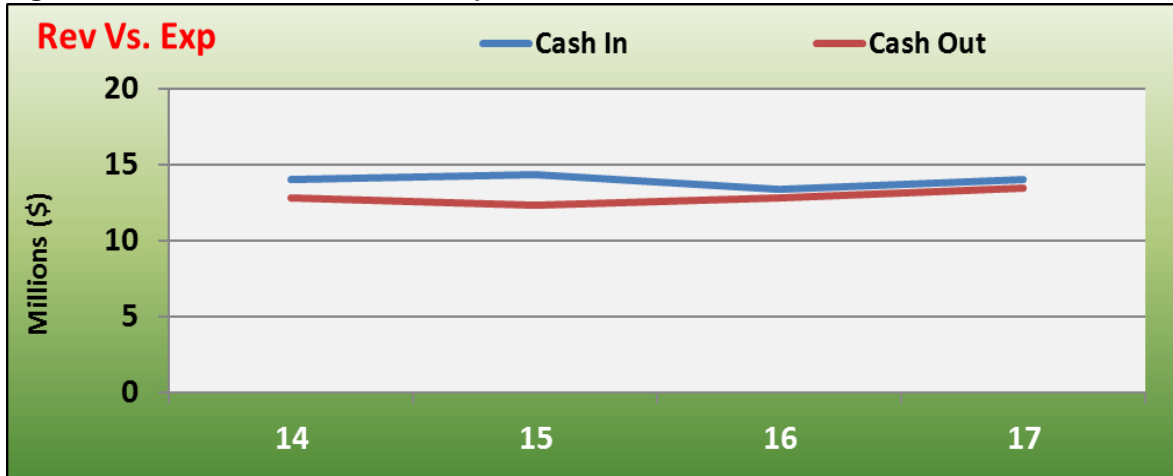
The plan presented in **Table 5** was intended to generate 3.5% more rate revenue per year in total for the Commission. This level of adjustment was required to meet the expected annual operational inflation and provide a structurally sound financial future in which revenues are sufficient to cover the expected operational expenditures in each year, while maintaining targeted reserve levels. The structural solvency can be seen in Figure 2, which shows the forecasted cash in and cash out relationship for the utility over the multi-year forecast developed in the 2014 Study.

Figure 2 – 2014 Study - Revenue vs. Expenditure Forecast



Figure 3 compares the actual cash in vs cash out realized by the utility over the last four years since the completion of the 2014 Study. The trajectory of revenues and expenses differs from what was forecasted in the 2014 Study, but fundamentally shows a structurally balanced fiscal position over the past 4 years, in which revenues exceed expenditures in each year.

Figure 3 – Actual Revenues vs. Expenditures



Additionally, the 2014 Study included differential service rate adjustments for water and sewer. The differential was constructed based on a high-level cost allocation analysis which showed that current (2014) sewer revenues were insufficient when compared to current (2014) sewer expenses. Increasing the sewer rates at a quicker pace (3.75% vs 3.00%) than the water rates was designed to methodically address this finding and bring sewer revenues in alignment with sewer costs over a 10-year period. This practice should be monitored yearly and discontinued when sewer expenditures and revenue recovery reach parity.

Since the 2014 Study, Stantec has updated the projections of rate revenue adjustments annually. This has been accomplished by populating a revenue sufficiency financial model with the most up-to-date revenue and expense budgets, most recent volumetric and account billing units, historical budget execution levels, and planned minor capital outlay levels. Once populated, the model is reviewed with Commission Staff and an updated plan of rate adjustments is determined. Most recently, the forecast was updated in the Spring of 2018 and **Table 8** displays the resulting rate adjustment options of that effort, while **Appendix A** includes the supporting details. Upon completion of the update, starting in FY 2020 it is projected that MetCom will be able to operate with very modest annual increases to keep pace with assumed cost inflation starting. **Option 1** shown in the appendix reveals the consequence of no rate adjustments, which are structurally unsustainable of the forecast period. Given the uncertainty described with regards the factors impacting revenue generation, 3 alternative rate adjustment plans have been developed to transition the utility to inflationary rate adjustments. **Option 2** moves the utility to inflationary increase on schedule in 2020, **Option 3** uses a five-year period to ease to the inflationary level of increase (FY 2020-FY 2024), while **Option 4** assumes the highest level of conservatism and reduces the rate increase by 5% per year until the target level is achieved. All of the presented rate plans seek to reduce the rate adjustment level to manage reserves over a multi-year period, by reducing net income slowly over time. During MetCom’s annual revaluation of operating rates this dynamic should be reconsidered in order to avoid unintended consequences if expense increase faster than expected or revenues generation is lower than expected.

Table 8 – Rate Adjustment Options

Option 2

Service Line	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Water	3.00%	1.50%	1.50%	1.50%	1.50%	1.50%
Sewer	3.75%	2.00%	2.00%	2.00%	2.00%	2.00%

Option 3

Service Line	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Water	3.00%	2.70%	2.40%	2.10%	1.80%	1.50%
Sewer	3.75%	3.40%	3.05%	2.70%	2.35%	2.00%

Option 4

Service Line	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Water	3.00%	2.85%	2.71%	2.57%	2.44%	2.32%
Sewer	3.75%	3.56%	3.38%	3.22%	3.05%	2.90%

Table 9- Rate Adjustment Option Performance

Service Line	FY 2020	FY 2024	FY 2028
Option 1			
Net Cash Flow	\$88,072	\$(1,362,403)	\$(3,302,819)
Reserves to Target	\$4,487,241	\$452,090	\$(10,882,720)
Option 2			
Net Cash Flow	\$764,676	\$419,981	\$(201,766)
Reserves to Target	\$5,595,649	\$6,971,548	\$5,991,238
Option 3			
Net Cash Flow	\$836,318	\$921,770	\$381,187
Reserves to Target	\$5,767,709	\$8,860,468	\$10,087,132
Option 4			
Net Cash Flow	\$957,205	\$1,307,249	\$1,215,588
Reserves to Target	\$5,788,178	\$9,714,253	\$13,667,859

As compared to the forecast included in the 2014 Study, the most updated forecast of necessary adjustments displays a downward revision in the annual inflationary adjustments. The source of the downward revision can primarily be attributed to lower than budgeted operating expenditure execution levels. In reviewing the trends with regards to budget vs actual operational spending levels for the last three years budget execution has been below 90%. Functionally this means that if rate revenue levels are set at the full budgeted expenditure amount and operational execution displays similar dynamics as the recent past, excess revenue will be generated and ultimately result in increasing reserve balances. It is important to note that just like the 2014 Study, the updated forecast is only indicative of the direction of change, but the magnitude will change as the operational needs of the utility evolve. The following **table 10** displays the recent trends in operational execution.

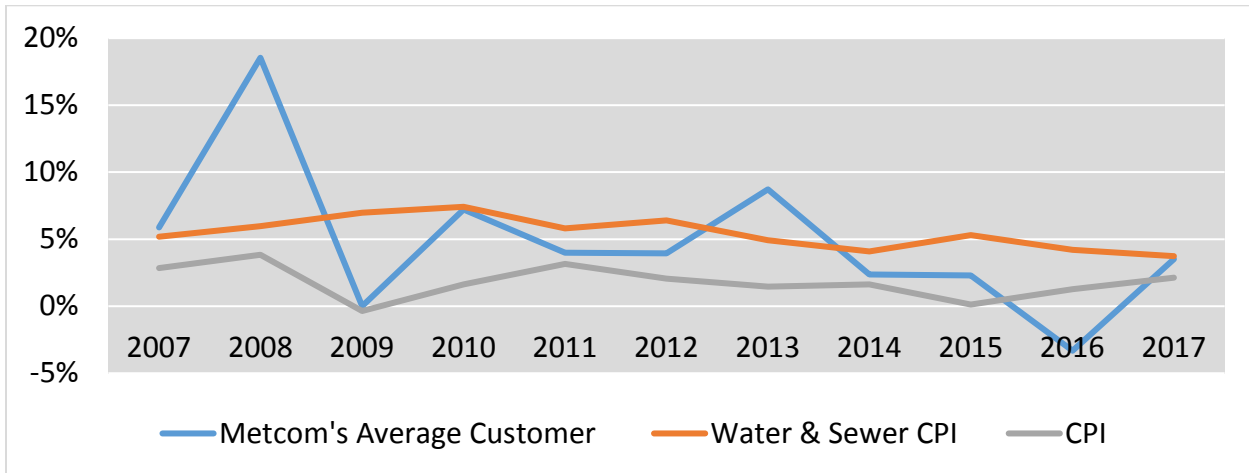
Table 10 – Recent Trends in Operating Budget Execution

Operating Expenses	FY 2016	FY 2017	FY 2018*
Budget	15,024,410	15,475,624	\$14,913,483
Actual	12,818,976	13,436,605	\$13,767,474
Execution	85%	87%	92%

*FY 2018 unaudited

MetCom's current forecast of rate revenue adjustments compares favorably to industry trends. **Figure 4** shows the overall level of rate adjustments for water and sewer utilities nationwide, which has been more than 4% per annum for much of the last decade, contrasted against MetCom's observed inflation in the average water and sewer bill.

Figure 4 – Historical Inflation and MetCom’s Average Customer Bill Increase



¹Data per the Bureau of Labor Statistics Consumer Price Index(CPI)

5.0 Conclusion and Recommendations

The 2014 Study was conducted with the purpose of assisting the Commission plan for a financially sustainable future through the development of an annual rate adjustment plan and revised rate structure. The Commission adopted all the recommendations included in the 2014 Study and subsequently implemented a sewer usage cap to enhance the equity of sewer rates. While both revenues and expenditures have been realized below the 2014 Study’s forecasted values, the Commission remains fundamentally fiscally balanced and as anticipated in the 2014 Study it is expected that the utility’s annual level of rate adjustments will be comparable to inflationary level. However, there remains some uncertainty as to the underlying trends in customer usage patterns due to billing system inaccuracies and the level of budget execution. Given these uncertainties, we recommend that the Commission take the following actions:

1. Work to ensure the accuracy of billed volumes in the billing system.
2. Discourage bill adjustments at the Board level.
3. Continue to proactively manage the utility to provide a financially sustainable future and minimize rate pressure to the greatest extent possible.
4. Closely review realized EDU growth and adjust budget as necessary to insure the reasonableness of estimates.
5. Review the use of an inflation factor for FY 2020 vs holding the budget flat.
6. Consider an initial \$250K pilot program to determine the level of interest of a connection incentive program for residential properties.
7. Consider a 50% capital deferral program to help incentivize development but consider the level of debt service payments and target level of reserves.
8. Review the wastewater billing cap level as needed to ensure appropriateness.



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Assumptions

Schedule 1

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Annual Growth:											
Water:											
Non-Metered											
Average Number of Accounts	810	810	810	810	810	810	810	810	810	810	810
Growth ⁽¹⁾	0	0	0	0	0	0	0	0	0	0	0
Percent Increase		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered											
Average Number of Accounts	18,595	18,781	18,969	19,158	19,350	19,543	19,739	19,936	20,135	20,337	20,540
Growth ⁽¹⁾		186	188	190	192	193	195	197	199	201	203
Percent Increase		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Metered Volume											
Annual Metered Consumption	1,132,823	1,144,152	1,155,593	1,167,149	1,178,820	1,190,609	1,202,515	1,214,540	1,226,685	1,238,952	1,251,342
Growth		11,328	11,442	11,556	11,671	11,788	11,906	12,025	12,145	12,267	12,390
Percent Increase		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Sewer:											
Non-Metered											
Average Number of Accounts	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653
Growth ⁽¹⁾		0	0	0	0	0	0	0	0	0	0
Percent Increase		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered											
Average Number of Accounts	14,610	14,756	14,904	15,053	15,203	15,355	15,509	15,664	15,821	15,979	16,139
Growth ⁽¹⁾		146	148	149	151	152	154	155	157	158	160
Percent Increase		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Volume											
Average Volume	871,491	879,987	888,567	897,234	905,987	914,827	923,756	932,774	941,883	951,082	960,374
Growth ⁽¹⁾		8,496	8,581	8,666	8,753	8,841	8,929	9,018	9,108	9,200	9,292
Percent Increase		0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
Average Annual Interest Earnings Rate:											
On Fund Balances:	0.50%	0.75%	1.00%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Operating Budget Reserve:											
Target (Number of Months of Reserve)	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Operating Budget Execution Percentage:											
Personal Services ⁽¹⁾	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Variable O&M ⁽¹⁾	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Fixed O&M ⁽¹⁾	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%

(1) Execution rates in FY 2020 and forward are based on an analysis of historical budget execution



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personal Services									
Casual Labor	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Commissioner Stipend	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contractual Employee Reg	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contractual Employees OT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Hospitalization-Overhead	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Life Insurance-Overhead	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Long/Term Disab.Overhead	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MD Pension Plan	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OPEB Health Benefits	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Payroll Taxes-Overhead	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Professional Service	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pension Loan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Retirement-Overhead	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Salary-OT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Salary-Regular	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Standby	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Supplemental Pay	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tuition Reimb-Overhead	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operational Expenses									
Accounting-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Engineering	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Eng-Water Opera	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate OH-Water Opera.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Amortized Bond Fees-Admin	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bank Fees/On-Line Bill Payment Fees	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Fees - Admin.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Buildings	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bldg.Supply-S.Treatment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Building Utilities	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cable	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CAM First Colony	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Camera Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Chemicals	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Classifieds - Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Cleaning	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Computer Svcs-Overhead	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Contingencies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Depreciation	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Dues&Subscrip	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Employment Advertising	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Employee Related Expense	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Engineering Review	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fire Hydrant ISO Inspec.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
First Colony CAM	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Flow monitoring devices	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fuel (Diesel & Oil)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Generator Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grinder Pump Inventory	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grinder Pump Tools	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grounds	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspec Prof Svcs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspection Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspector Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Insurance	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Lab.Supply	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Lab&Soils Testing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Lead/Copper/Mjr.Test-W	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Legal Services-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Leonardtown Plant-Treat	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Maintenance Grinder Pumps	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Major System Repair	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Major Testing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Materials & Sup General	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Meter Reading Expense	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mileage	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Misc Consultant	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Miscellaneous Exp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Miss Utilitiy Svcs.-Eng	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mortgage Expense-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Office Fuel	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Office/Print Supp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Pagers	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Phone/Fax	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Physicals	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Postage	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Power	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Prop&Liab.Ins-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Professional Service	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Public Relations	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Recv'y of Cost	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Rent	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Review Salary Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Safety Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SCADA	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sewer	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sludge Removal-Sewer Trea	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SSO Fines & Penalties	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Staff Developement	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Station Fuel & Gas	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Stations/Bldgs/Inventory	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Telephone & Dialers	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Tools	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
TP Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
TP Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Trailer Rent Exp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Training	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Training-Overnight Travel	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Uniforms	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Vehicle Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Vehicle Operations	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Waste Mgmt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Construction Safety	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Meter Reading-W	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Testing-Water	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
WW Construction Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
WWTP Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Default Inflation Factor (if expense not listed above)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Realized Operating Inflation Factor	3.85%	3.89%	3.92%	3.96%	4.00%	4.04%	4.08%	4.12%	4.17%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Customer Account History & Forecast

Schedule 3

Fiscal Year Ending:	Forecast											
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Water												
Non-Metered Total Equivalent Billing Units												
Total Accounts	810	810	810	810	810	810	810	810	810	810	810	
Growth (Accts) (1)	0	0	0	0	0	0	0	0	0	0	0	
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Metered Equivalent Billing Units												
Total Accounts	18,595	18,781	18,969	19,158	19,350	19,543	19,739	19,936	20,135	20,337	20,540	
Growth (Accts)	184	186	188	190	192	193	195	197	199	201	203	
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Usage (1,000 gal.)												
Billed Use	1,132,823	1,144,152	1,155,593	1,167,149	1,178,820	1,190,609	1,202,515	1,214,540	1,226,685	1,238,952	1,251,342	
% Change	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Sewer												
Non-Metered Total Equivalent Billing Units												
Total Accounts	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	
Growth (Accts) (1)	0	0	0	0	0	0	0	0	0	0	0	
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Metered Equivalent Billing Units												
Total Accounts	14,610	14,756	14,904	15,053	15,203	15,355	15,509	15,664	15,821	15,979	16,139	
Growth (Accts)	145	146	148	149	151	152	154	155	157	158	160	
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Metered Use Navy (1,000 gal.)												
Billed Use	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	
% Change (2)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Metered Use St. Mary's College Usage (1,000 gal.)												
Billed Use	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Treatment Plant Influent Volume (1,000 gal.)												
Billed Use	871,491	879,987	888,567	897,234	905,987	914,827	923,756	932,774	941,883	951,082	960,374	
% Change (2)	-26.39%	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	

(1) Non-Metered equivalent accounts received a calibrating adjustment in FY 2014 to reconcile the expected revenue and number of accounts

(2) Volume for both the Navy and St. Mary's College were calibrated in FY 2015

Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

FY 2018 Beginning Balances

Schedule 4

Source: Trial Balance FY17

	Revenue Fund
CURRENT UNRESTRICTED ASSETS	
MD Bank & Trust Company / MD B&T-Operating Account	\$ 165,632,856
MD Bank & Trust Company / MD B&T-Deposit Account	\$ (168,088,422)
MD Bank & Trust Company / MD B&T-Payroll Account	\$ 3,464,922
Petty Cash Account / Petty Cash-Operations	\$ 500
Petty Cash Account / Billing Cash Drawers	\$ 1,000
MLGIP MercSafe Deposit / Investments	\$ 3,331,216
CDARS - Old Line Bank / Investments	\$ 10,000,000
Accounts Receivable / Accounts Receivable	\$ 1,258,222
Accounts Receivable / credit balance	\$ (180,511)
Accounts Receivable / Accounts Receivable-Other	\$ 86,996
Prepaid Insurance / Prepaid Insurance	\$ 57,912
Other Prepays / Other Prepays	\$ 349,909
Inventory / Radio Rd Meter Proj Inven	\$ 116,960
Exchange / Exchange-general	\$ 70,199
Exchange / Suspense Utility Cash	\$ 504,660
Exchange / Exchange-Cash Management	\$ (542,948)
Interest Receivable / Interest Receivable	\$ 18,091
TOTAL CURRENT ASSETS	\$ 16,081,565
CURRENT LIABILITIES	
Offset account / Offset Acc't-open payable	(951,426)
Accounts Payable / A/P-General Fund	(10,941)
Accruals Payable / Accrued Wages Payable	(731,265)
Accruals Payable / Other Accrued Exp.Payable	(69,807)

Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

FY 2018 Beginning Balances

Schedule 4

Source: Trial Balance FY17

Accruals Payable / Bay Restoration Liability	-
Employee Deduc.Payable / Employee Pay-W/H Taxes	(53,017)
Employee Deduc.Payable / Employee Pay-Life Insur.	(1,391)
Employee Deduc.Payable / Employee Pay-TDA	-
Employee Deduc.Payable / Employee Pay-Uniforms	613
Employee Deduc.Payable / Employee Pay-Disability	(330)
Employee Deduc.Payable / Employee Pay-Hospitaliza.	(8,397)
Employee Deduc.Payable / Employee Pay-Garnishment	(1,255)
Employee Deduc.Payable / FSA	(19,145)
Employee Deduc.Payable / FSA-Dependent Care	(1,753)
Employee Deduc.Payable / Pension Contribution	(13,552)
Employee Deduc.Payable / 457 Retirement Plan	(6,801)
Employee Deduc.Payable / Aflac Insurance	(893)
Employee Deduc.Payable / Uniform purchase reimb	139
Employee Deduc.Payable / Sunshine Fund	(72)
Deferred Inspec Fees / Deferred Inspec Fees	(22,213)
Cash Bond / Cash Bond Developer Acct	(87,394)
CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$ 14,102,665
Plus/(Less): Inventory / Radio Rd Meter Proj Inven	\$ (116,960)
Plus/(Less): Inventory / Sewer	\$ -
Plus/(Less): Reserve	\$ -
NET UNRESTRICTED FUND BALANCE	\$ 13,985,705

Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Projection of Cash Outflows

Schedule 5

Expense Item	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sewer Expenses											
Department Salary Budget Expense	\$ 2,642,881	2,764,217	2,847,144	2,932,558	3,020,535	3,111,151	3,204,485	3,300,620	3,399,638	3,501,627	3,606,676
Sewer Construction											
008-0110-501.05-11 Contractual Employee Reg	\$ -	\$ 11,232	\$ 11,569	\$ 11,916	\$ 12,274	\$ 12,642	\$ 13,021	\$ 13,412	\$ 13,814	\$ 14,228	\$ 14,655
008-0110-501.10-01 WW Construction Parts	\$ 273	\$ 273	\$ 278	\$ 284	\$ 290	\$ 296	\$ 301	\$ 307	\$ 314	\$ 320	\$ 326
008-0110-501.10-04 Maintenance-Sewer Bldgs.	\$ 118	\$ 118	\$ 120	\$ 123	\$ 125	\$ 128	\$ 130	\$ 133	\$ 136	\$ 138	\$ 141
008-0110-501.10-05 Maintenance-Sewer Lines	\$ 58,000	\$ 58,000	\$ 59,160	\$ 60,343	\$ 61,550	\$ 62,781	\$ 64,037	\$ 65,317	\$ 66,624	\$ 67,956	\$ 69,315
008-0110-501.20-01 Vehicle Operations	\$ 5,620	\$ 5,342	\$ 5,449	\$ 5,558	\$ 5,669	\$ 5,782	\$ 5,898	\$ 6,016	\$ 6,136	\$ 6,259	\$ 6,384
008-0110-501.20-02 Vehicle Maintenance	\$ 7,194	\$ 7,190	\$ 7,334	\$ 7,480	\$ 7,630	\$ 7,783	\$ 7,938	\$ 8,097	\$ 8,259	\$ 8,424	\$ 8,593
008-0110-501.32-01 Materials & Sup General	\$ 12,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
008-0110-501.32-02 Safety Supplies	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
008-0110-501.32-04 Tools	\$ 2,500	\$ 1,864	\$ 1,901	\$ 1,939	\$ 1,978	\$ 2,018	\$ 2,058	\$ 2,099	\$ 2,141	\$ 2,184	\$ 2,228
008-0110-501.40-05 Office Fuel	\$ 1,092	\$ 1,092	\$ 1,114	\$ 1,136	\$ 1,159	\$ 1,182	\$ 1,206	\$ 1,230	\$ 1,254	\$ 1,279	\$ 1,305
008-0110-501.42-01 Mileage	\$ 15	\$ 10	\$ 10	\$ 10	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 12	\$ 12
008-0110-501.42-02 Training	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
008-0110-501.42-03 Uniforms	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
008-0110-501.42-05 Physicals	\$ 696	\$ 696	\$ 710	\$ 724	\$ 739	\$ 753	\$ 768	\$ 784	\$ 799	\$ 815	\$ 832
Sewer Maintenance											
008-0110-502.10-01 Maintenance-S PS Parts	\$ 25,979	\$ 23,379	\$ 23,847	\$ 24,324	\$ 24,810	\$ 25,306	\$ 25,812	\$ 26,329	\$ 26,855	\$ 27,392	\$ 27,940
008-0110-502.10-02 Maintenance-S PS Repairs	\$ 34,035	\$ 30,235	\$ 30,840	\$ 31,456	\$ 32,086	\$ 32,727	\$ 33,382	\$ 34,050	\$ 34,731	\$ 35,425	\$ 36,134
008-0110-502.10-04 Maintenance-Sewer Bldgs.	\$ 1,524	\$ 1,524	\$ 1,554	\$ 1,586	\$ 1,617	\$ 1,650	\$ 1,683	\$ 1,716	\$ 1,751	\$ 1,786	\$ 1,821
008-0110-502.10-05 Maintenance-Sewer Lines	\$ 409	\$ 409	\$ 417	\$ 426	\$ 434	\$ 443	\$ 452	\$ 461	\$ 470	\$ 479	\$ 489
008-0110-502.20-01 Vehicle Operations	\$ 35,000	\$ 34,482	\$ 35,172	\$ 35,875	\$ 36,593	\$ 37,324	\$ 38,071	\$ 38,832	\$ 39,609	\$ 40,401	\$ 41,209
008-0110-502.20-02 Vehicle Maintenance	\$ 34,974	\$ 34,374	\$ 35,061	\$ 35,763	\$ 36,478	\$ 37,208	\$ 37,952	\$ 38,711	\$ 39,485	\$ 40,275	\$ 41,080
008-0110-502.32-01 Mtl&Supp - General	\$ 9,309	\$ 9,309	\$ 9,495	\$ 9,685	\$ 9,879	\$ 10,076	\$ 10,278	\$ 10,483	\$ 10,693	\$ 10,907	\$ 11,125
008-0110-502.32-02 Safety Supplies	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
008-0110-502.32-04 Tools	\$ 4,707	\$ 4,707	\$ 4,801	\$ 4,897	\$ 4,995	\$ 5,095	\$ 5,197	\$ 5,301	\$ 5,407	\$ 5,515	\$ 5,625
008-0110-502.42-02 Staff Development	\$ 3,265	\$ 3,265	\$ 3,330	\$ 3,397	\$ 3,465	\$ 3,534	\$ 3,605	\$ 3,677	\$ 3,750	\$ 3,825	\$ 3,902
008-0110-502.42-03 Uniforms	\$ 5,500	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,444	\$ 6,573
008-0110-502.42-05 Physicals	\$ 1,717	\$ 1,717	\$ 1,751	\$ 1,786	\$ 1,822	\$ 1,859	\$ 1,896	\$ 1,934	\$ 1,972	\$ 2,012	\$ 2,052
008-0110-502.42-12 Training-Overnight Travel	\$ 3,100	\$ 6,400	\$ 6,528	\$ 6,659	\$ 6,792	\$ 6,928	\$ 7,066	\$ 7,207	\$ 7,352	\$ 7,499	\$ 7,649
Sewer Operations											
008-0110-504.10-01 Maintenance- PSParts	\$ 19,446	\$ 19,000	\$ 19,380	\$ 19,768	\$ 20,163	\$ 20,566	\$ 20,978	\$ 21,397	\$ 21,825	\$ 22,262	\$ 22,707
008-0110-504.10-02 Maintenance- PSRepairs	\$ 34,152	\$ 36,000	\$ 36,720	\$ 37,454	\$ 38,203	\$ 38,968	\$ 39,747	\$ 40,542	\$ 41,353	\$ 42,180	\$ 43,023
008-0110-504.10-03 Maintenance- Grounds	\$ 63,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
008-0110-504.10-04 Maintenance-Sewer Bldgs.	\$ 13,238	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154	\$ 15,457	\$ 15,766	\$ 16,082	\$ 16,403	\$ 16,731
008-0110-504.10-05 Maintenance-Sewer Lines	\$ 9,753	\$ 24,000	\$ 24,480	\$ 24,970	\$ 25,469	\$ 25,978	\$ 26,498	\$ 27,028	\$ 27,568	\$ 28,120	\$ 28,682
008-0110-503-1001 SCADA	\$ -	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557	\$ 16,971	\$ 17,395	\$ 17,830	\$ 18,276	\$ 18,733
008-0110-504.10-09 Camera Repairs	\$ 9,541	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
008-0110-504.10-10 Flow monitoring devices	\$ 5,000	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131	\$ 11,353
008-0110-504.10-11 Generator Maintenance	\$ 48,130	\$ 48,130	\$ 49,093	\$ 50,074	\$ 51,076	\$ 52,097	\$ 53,139	\$ 54,202	\$ 55,286	\$ 56,392	\$ 57,520
008-0110-504.12-01 Power	\$ 196,563	\$ 196,563	\$ 200,494	\$ 204,504	\$ 208,594	\$ 212,766	\$ 217,021	\$ 221,362	\$ 225,789	\$ 230,305	\$ 234,911
008-0110-504.14-01 Telephone & Dialers	\$ 34,944	\$ 4,944	\$ 5,043	\$ 5,144	\$ 5,247	\$ 5,352	\$ 5,459	\$ 5,568	\$ 5,679	\$ 5,793	\$ 5,909
008-0110-504.18-01 Station Fuel & Gas	\$ 3,605	\$ 3,605	\$ 3,677	\$ 3,751	\$ 3,826	\$ 3,902	\$ 3,980	\$ 4,060	\$ 4,141	\$ 4,224	\$ 4,308
008-0110-504.20-01 Vehicle Operations	\$ 28,222	\$ 24,035	\$ 24,516	\$ 25,006	\$ 25,506	\$ 26,016	\$ 26,537	\$ 27,067	\$ 27,609	\$ 28,161	\$ 28,724
008-0110-504.20-02 Vehicle Maintenance	\$ 9,747	\$ 9,747	\$ 9,942	\$ 10,141	\$ 10,344	\$ 10,550	\$ 10,761	\$ 10,977	\$ 11,196	\$ 11,420	\$ 11,649
008-0110-504.26-01 Chemicals	\$ 25,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389	\$ 17,911	\$ 18,448	\$ 19,002	\$ 19,572
008-0110-504.32-01 Materials & Sup General	\$ 24,937	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
008-0110-504.32-02 Safety Supplies	\$ 6,884	\$ 6,884	\$ 7,022	\$ 7,162	\$ 7,305	\$ 7,451	\$ 7,600	\$ 7,753	\$ 7,908	\$ 8,066	\$ 8,227
008-0110-504.32-04 Tools	\$ 7,000	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
008-0110-504.36-04 Misc Consultant	\$ 2,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
52	008-0110-504.40-01 Power	\$ 7,622	\$ 7,622	\$ 7,774	\$ 7,930	\$ 8,089	\$ 8,250	\$ 8,415	\$ 8,584	\$ 8,755	\$ 8,930	\$ 9,109
53	008-0110-504.40-02 Phone/Fax	\$ 8,542	\$ 8,542	\$ 8,713	\$ 8,887	\$ 9,065	\$ 9,246	\$ 9,431	\$ 9,620	\$ 9,812	\$ 10,008	\$ 10,208
54	008-0110-504.40-03 Waste Mgmt	\$ 2,387	\$ 2,387	\$ 2,435	\$ 2,483	\$ 2,533	\$ 2,584	\$ 2,635	\$ 2,688	\$ 2,742	\$ 2,797	\$ 2,853
55	008-0110-504.40-04 Cable	\$ 2,289	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
56	008-0110-504.40-05 Office Fuel	\$ 2,103	\$ 2,103	\$ 2,145	\$ 2,188	\$ 2,232	\$ 2,276	\$ 2,322	\$ 2,368	\$ 2,416	\$ 2,464	\$ 2,513
57	008-0110-504.40-06 Cleaning	\$ 233	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268	\$ 273	\$ 278
58	008-0110-504.42-01 Mileage	\$ 36	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27	\$ 28	\$ 28	\$ 29	\$ 29	\$ 30
59	008-0110-504.42-02 Staff Development	\$ 3,394	\$ 3,400	\$ 3,468	\$ 3,537	\$ 3,608	\$ 3,680	\$ 3,754	\$ 3,829	\$ 3,906	\$ 3,984	\$ 4,063
60	008-0110-504.42-03 Uniforms	\$ 4,900	\$ 4,900	\$ 4,998	\$ 5,098	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856
61	008-0110-504.42-05 Physicals	\$ 1,342	\$ 1,342	\$ 1,369	\$ 1,396	\$ 1,424	\$ 1,453	\$ 1,482	\$ 1,511	\$ 1,542	\$ 1,572	\$ 1,604
62	008-0110-504.42-12 Training-Overnight Travel	\$ 5,200	\$ 9,645	\$ 9,838	\$ 10,035	\$ 10,235	\$ 10,440	\$ 10,649	\$ 10,862	\$ 11,079	\$ 11,301	\$ 11,527
63	008-0110-504.46-01 Miscellaneous Exp	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	008-0110-504.46-02 SSO Fines & Penalties	\$ 13,000	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536
65	Sewer Grinder Pumps											
66	008-0110-505.10-05 Maintenance Grinder Pumps	\$ 66,515	\$ 65,515	\$ 66,825	\$ 68,162	\$ 69,525	\$ 70,916	\$ 72,334	\$ 73,781	\$ 75,256	\$ 76,761	\$ 78,296
67	008-0110-505.20-02 Vehicle Maintenance	\$ 626	\$ 1,626	\$ 1,659	\$ 1,692	\$ 1,726	\$ 1,760	\$ 1,795	\$ 1,831	\$ 1,868	\$ 1,905	\$ 1,943
68	008-0110-505.32-01 Materials & Supp General	\$ 5,565	\$ 5,565	\$ 5,676	\$ 5,790	\$ 5,906	\$ 6,024	\$ 6,144	\$ 6,267	\$ 6,392	\$ 6,520	\$ 6,651
69	008-0110-505.32-04 Grinder Pump Tools	\$ 1,471	\$ 1,471	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,657	\$ 1,690	\$ 1,724	\$ 1,758
70	Marlay-Taylor Treatment Plant											
71	008-0110-516.05-11 Contractual Employee Reg	\$ 14,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	008-0110-516.10-01 TP Parts	\$ 25,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
73	008-0110-516.10-02 TP Repairs	\$ 41,000	\$ 41,000	\$ 41,820	\$ 42,656	\$ 43,510	\$ 44,380	\$ 45,267	\$ 46,173	\$ 47,096	\$ 48,038	\$ 48,999
74	008-0110-516.10-03 Grounds	\$ 7,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366
75	008-0110-516.10-04 Buildings	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
76	008-0110-516.10-11 Generator Maintenance	\$ 2,804	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
77	008-0110-516.10-12 Co-Generator Maintenance	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	008-0110-516.12-02 Power	\$ 350,000	\$ 450,000	\$ 459,000	\$ 468,180	\$ 477,544	\$ 487,094	\$ 496,836	\$ 506,773	\$ 516,909	\$ 527,247	\$ 537,792
79	008-0110-516.14-02 Telephones & Dialers	\$ 7,920	\$ 7,920	\$ 8,078	\$ 8,240	\$ 8,405	\$ 8,573	\$ 8,744	\$ 8,919	\$ 9,098	\$ 9,280	\$ 9,465
80	008-0110-516.18-02 Station Fuel & Gas	\$ 74,340	\$ 74,340	\$ 75,827	\$ 77,343	\$ 78,890	\$ 80,468	\$ 82,077	\$ 83,719	\$ 85,393	\$ 87,101	\$ 88,843
81	008-0110-516.20-01 Vehicle Operations	\$ 4,094	\$ 3,475	\$ 3,545	\$ 3,615	\$ 3,688	\$ 3,761	\$ 3,837	\$ 3,913	\$ 3,992	\$ 4,072	\$ 4,153
82	008-0110-516.20-02 Vehicle Maintenance	\$ 3,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
83	008-0110-516.22-01 Lab&Soils Testing	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561
84	008-0110-516.26-02 Chemicals	\$ 364,000	\$ 380,000	\$ 391,400	\$ 403,142	\$ 415,236	\$ 427,693	\$ 440,524	\$ 453,740	\$ 467,352	\$ 481,373	\$ 495,814
85	008-0110-516.28-01 Sludge Removal-Sewer Trea	\$ 255,000	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	\$ 220,816	\$ 225,232	\$ 229,737	\$ 234,332	\$ 239,019
86	008-0110-516.32-01 Mtl's & Supplies General	\$ 7,313	\$ 7,313	\$ 7,459	\$ 7,608	\$ 7,761	\$ 7,916	\$ 8,074	\$ 8,236	\$ 8,400	\$ 8,568	\$ 8,740
87	008-0110-516.32-02 Safety Supp-Sewer Treat	\$ 4,529	\$ 4,529	\$ 4,620	\$ 4,712	\$ 4,806	\$ 4,902	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,413
88	008-0110-516.32-04 Tools-Sewer Treatment	\$ 1,689	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
89	008-0110-516.32-07 Lab.Supply-Sewer Treat	\$ 27,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	008-0110-516.40-03 Waste Mgmt-Bldg.Util-Trea	\$ 7,858	\$ 7,858	\$ 8,015	\$ 8,175	\$ 8,339	\$ 8,506	\$ 8,676	\$ 8,849	\$ 9,026	\$ 9,207	\$ 9,391
91	008-0110-516.40-05 Off.Fuel-Bldg.Util-Treat	\$ 560	\$ 560	\$ 571	\$ 583	\$ 594	\$ 606	\$ 618	\$ 631	\$ 643	\$ 656	\$ 669
92	008-0110-516.42-02 Staff Devel.-Treatment	\$ 11,141	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171
93	008-0110-516.42-03 Uniforms-Treatment	\$ 5,200	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856	\$ 5,973	\$ 6,093	\$ 6,214
94	008-0110-516.42-05 Physicals-Treatment	\$ 1,880	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948	\$ 1,987	\$ 2,027	\$ 2,068	\$ 2,109	\$ 2,151
95	008-0110-516.42-12 Training-Travel Overnight	\$ 19,800	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131	\$ 11,353
96	008-0110-516.46-01 Misc.Expense-Treatment	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	008-0110-516.46-02 Fines & Penalties	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Other Treatment Plants											
99	008-0110-517.10-01 TP Parts	\$ 7,946	\$ 13,496	\$ 13,766	\$ 14,041	\$ 14,322	\$ 14,609	\$ 14,901	\$ 15,199	\$ 15,503	\$ 15,813	\$ 16,129
100	008-0110-517.10-02 TP Repairs	\$ 19,768	\$ 19,768	\$ 20,163	\$ 20,567	\$ 20,978	\$ 21,398	\$ 21,825	\$ 22,262	\$ 22,707	\$ 23,161	\$ 23,625
101	008-0110-517.10-03 Grounds	\$ 5,526	\$ 5,726	\$ 5,841	\$ 5,957	\$ 6,076	\$ 6,198	\$ 6,322	\$ 6,448	\$ 6,577	\$ 6,709	\$ 6,843
102	008-0110-517.10-04 Buildings	\$ 1,864	\$ 1,864	\$ 1,901	\$ 1,939	\$ 1,978	\$ 2,018	\$ 2,058	\$ 2,099	\$ 2,141	\$ 2,184	\$ 2,228
103	008-0110-517.10-11 Generator Maintenance	\$ 3,088	\$ 4,688	\$ 4,782	\$ 4,877	\$ 4,975	\$ 5,074	\$ 5,176	\$ 5,279	\$ 5,385	\$ 5,493	\$ 5,603



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Projection of Cash Outflows

Schedule 5

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
104	008-0110-517.12-02 Power	\$ 48,958	\$ 55,958	\$ 57,077	\$ 58,219	\$ 59,383	\$ 60,571	\$ 61,782	\$ 63,018	\$ 64,278	\$ 65,564	\$ 66,875
105	008-0110-517.14-02 Telephones & Dialers	\$ 936	\$ 1,536	\$ 1,567	\$ 1,598	\$ 1,630	\$ 1,663	\$ 1,696	\$ 1,730	\$ 1,764	\$ 1,800	\$ 1,836
106	008-0110-517.18-02 Station Fuel & Gas	\$ 284	\$ 284	\$ 290	\$ 295	\$ 301	\$ 307	\$ 314	\$ 320	\$ 326	\$ 333	\$ 339
107	008-0110-517.20-01 Vehicle Operations	\$ 8,889	\$ 7,596	\$ 7,748	\$ 7,903	\$ 8,061	\$ 8,222	\$ 8,387	\$ 8,554	\$ 8,725	\$ 8,900	\$ 9,078
108	008-0110-517.20-02 Vehicle Maintenance	\$ 2,689	\$ 2,689	\$ 2,743	\$ 2,798	\$ 2,854	\$ 2,911	\$ 2,969	\$ 3,028	\$ 3,089	\$ 3,151	\$ 3,214
109	008-0110-517.22-01 Lab&Soils Testing	\$ 3,600	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
110	008-0110-517.26-02 Chemicals	\$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	\$ 2,319	\$ 2,388	\$ 2,460	\$ 2,534	\$ 2,610
111	008-0110-517.30-01 Leonardtown Plant-Treat	\$ 180,000	\$ 180,000	\$ 183,600	\$ 187,272	\$ 191,017	\$ 194,838	\$ 198,735	\$ 202,709	\$ 206,763	\$ 210,899	\$ 215,117
112	008-0110-517.32-01 Mtls & Supplies General	\$ 4,677	\$ 5,677	\$ 5,791	\$ 5,906	\$ 6,024	\$ 6,145	\$ 6,268	\$ 6,393	\$ 6,521	\$ 6,652	\$ 6,785
113	008-0110-517.32-02 Safety Supp-Sewer Treat	\$ 805	\$ 805	\$ 821	\$ 838	\$ 854	\$ 871	\$ 889	\$ 907	\$ 925	\$ 943	\$ 962
114	008-0110-517.32-04 Tools-Sewer Treatment	\$ 727	\$ 727	\$ 742	\$ 756	\$ 771	\$ 787	\$ 803	\$ 819	\$ 835	\$ 852	\$ 869
115	008-0110-517.32-07 Lab.Supply-Sewer Treat	\$ 3,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	008-0110-517.40-03 Waste Mgmt-Bldg.Util-Trea	\$ 1,726	\$ 1,726	\$ 1,761	\$ 1,796	\$ 1,832	\$ 1,868	\$ 1,906	\$ 1,944	\$ 1,983	\$ 2,022	\$ 2,063
117	008-0110-517.42-01 Mileage-Treatment	\$ 51	\$ 35	\$ 36	\$ 36	\$ 37	\$ 38	\$ 39	\$ 39	\$ 40	\$ 41	\$ 42
118	008-0110-517.42-02 Staff Devel.-Treatment	\$ 305	\$ 305	\$ 311	\$ 317	\$ 324	\$ 330	\$ 337	\$ 343	\$ 350	\$ 357	\$ 365
119	008-0110-517.42-03 Uniforms-Treatment	\$ 1,900	\$ 1,900	\$ 1,938	\$ 1,977	\$ 2,016	\$ 2,057	\$ 2,098	\$ 2,140	\$ 2,183	\$ 2,226	\$ 2,271
120	008-0110-517.42-05 Physicals-Treatment	\$ 277	\$ 277	\$ 283	\$ 288	\$ 294	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331
121	008-0110-517.46-01 Misc.Expense-Treatment	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	Airedale Rd Treatment Plant											
123	008-0110-518.10-02 WWTP Repairs	\$ 1,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	008-0110-518.10-03 Grounds	\$ 4,627	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
125	008-0110-518.12-02 power	\$ 1,279	\$ 1,279	\$ 1,305	\$ 1,331	\$ 1,357	\$ 1,384	\$ 1,412	\$ 1,440	\$ 1,469	\$ 1,499	\$ 1,529
126	008-0110-518.14-02 telephone	\$ 558	\$ 558	\$ 569	\$ 581	\$ 592	\$ 604	\$ 616	\$ 628	\$ 641	\$ 654	\$ 667
127	Safety											
128	008-0110-520-2002 Vehicle Maintenance	\$ -	\$ 2,400	\$ 2,460	\$ 2,522	\$ 2,585	\$ 2,649	\$ 2,715	\$ 2,783	\$ 2,853	\$ 2,924	\$ 2,997
129	008-0110-526-2002 Vehicle Maintenance	\$ -	\$ 800	\$ 820	\$ 841	\$ 862	\$ 883	\$ 905	\$ 928	\$ 951	\$ 975	\$ 999
130	008-0110-520-4202 Safety Training	\$ -	\$ 6,185	\$ 6,340	\$ 6,498	\$ 6,661	\$ 6,827	\$ 6,998	\$ 7,173	\$ 7,352	\$ 7,536	\$ 7,724
131	008-0110-526-4202 Safety Training	\$ -	\$ 4,478	\$ 4,590	\$ 4,705	\$ 4,822	\$ 4,943	\$ 5,066	\$ 5,193	\$ 5,323	\$ 5,456	\$ 5,592
132	008-0110-520-4205 Physicals	\$ -	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
133	008-0110-526-4205 Physicals	\$ -	\$ 150	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 183	\$ 187
134	008-0110-530-3207 Lab.Supply-Sewer Treat	\$ -	\$ 31,955	\$ 32,754	\$ 33,573	\$ 34,412	\$ 35,272	\$ 36,154	\$ 37,058	\$ 37,984	\$ 38,934	\$ 39,907
135	008-0110-530-4202 Training	\$ -	\$ 529	\$ 542	\$ 556	\$ 570	\$ 584	\$ 599	\$ 613	\$ 629	\$ 645	\$ 661
136	008-0110-536-4202 Training	\$ -	\$ 1,650	\$ 1,691	\$ 1,734	\$ 1,777	\$ 1,821	\$ 1,867	\$ 1,913	\$ 1,961	\$ 2,010	\$ 2,061
137	008-0110-530-4212 Overnight Training	\$ -	\$ 252	\$ 258	\$ 265	\$ 271	\$ 278	\$ 285	\$ 292	\$ 300	\$ 307	\$ 315
138	008-0110-536-4212 Overnight Training	\$ -	\$ 882	\$ 904	\$ 927	\$ 950	\$ 974	\$ 998	\$ 1,023	\$ 1,048	\$ 1,075	\$ 1,101
139	Sewer SCADA											
140	008-0110-503.42-03 Uniforms	\$ 300	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
141	008-0110-503-4205 Physicals	\$ -	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
142	008-0110-503-4212 Training-Overnight Travel	\$ -	\$ 4,000	\$ 4,100	\$ 4,203	\$ 4,308	\$ 4,415	\$ 4,526	\$ 4,639	\$ 4,755	\$ 4,874	\$ 4,995
143	008-0110-503.32-01 Mtls&Supp - General	\$ -	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
144	008-0110-503.32-02 Safety Supplies	\$ -	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
145	008-0110-503.32-04 Tools	\$ -	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
146	008-0110-503.10-02 maintenance repairs	\$ 17,639	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557	\$ 16,971	\$ 17,395	\$ 17,830	\$ 18,276	\$ 18,733
147	Miscellaneous	\$ -	\$ 3,550	\$ 3,639	\$ 3,730	\$ 3,823	\$ 3,919	\$ 4,016	\$ 4,117	\$ 4,220	\$ 4,325	\$ 4,433
148	Departmental Depreciation Placeholder	\$ 282,000	\$ 255,000	\$ 257,550	\$ 260,126	\$ 262,727	\$ 265,354	\$ 268,008	\$ 270,688	\$ 273,395	\$ 276,128	\$ 278,890
149	Water Expenses											
150	Department Salary Budget Expense	\$ 1,158,384	\$ 1,203,129	\$ 1,239,223	\$ 1,276,400	\$ 1,314,692	\$ 1,354,132	\$ 1,394,756	\$ 1,436,599	\$ 1,479,697	\$ 1,524,088	\$ 1,569,810
151	Water Construction											
152	008-0115-551.10-01 parts	\$ 171	\$ 171	\$ 174	\$ 178	\$ 181	\$ 185	\$ 189	\$ 193	\$ 196	\$ 200	\$ 204
153	008-0115-551.10-04 Maintenance-Bldgs.	\$ 476	\$ 476	\$ 486	\$ 495	\$ 505	\$ 515	\$ 526	\$ 536	\$ 547	\$ 558	\$ 569
154	008-0115-551.10-05 Maintenance-Water Lines	\$ 170,000	\$ 170,000	\$ 173,400	\$ 176,868	\$ 180,405	\$ 184,013	\$ 187,694	\$ 191,448	\$ 195,277	\$ 199,182	\$ 203,166
155	008-0115-551.20-01 Vehicle Oper.Mainten-W	\$ 5,620	\$ 5,620	\$ 5,732	\$ 5,847	\$ 5,964	\$ 6,083	\$ 6,205	\$ 6,329	\$ 6,456	\$ 6,585	\$ 6,716



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Projection of Cash Outflows

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	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
156 008-0115-551.20-02 Vehicle Main.Mainten-W	\$ 10,194	\$ 10,194	\$ 10,398	\$ 10,606	\$ 10,818	\$ 11,034	\$ 11,255	\$ 11,480	\$ 11,710	\$ 11,944	\$ 12,183
157 008-0115-551.32-01 Mtls&Supp.Gen-Constr.W	\$ 30,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853
158 008-0115-551.32-02 Water Construction Safety	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
159 008-0115-551.32-04 Tools-Constr.Water	\$ 3,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
160 008-0115-551.40-05 Office Fuel	\$ 1,092	\$ 1,092	\$ 1,114	\$ 1,136	\$ 1,159	\$ 1,182	\$ 1,206	\$ 1,230	\$ 1,254	\$ 1,279	\$ 1,305
161 008-0115-551.42-02 Staff Devel.-Constr-Water	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
162 008-0115-551.42-03 Uniforms-Constr.Water	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
163 008-0115-551.42-05 Physicals-Constr.Water	\$ 688	\$ 688	\$ 702	\$ 716	\$ 730	\$ 745	\$ 760	\$ 775	\$ 790	\$ 806	\$ 822
164 Water Maintenance - now part of 555											
165 Water Operations											
166 008-0115-555.10-01 Maintenance-Water PSParts	\$ 56,063	\$ 56,063	\$ 57,184	\$ 58,328	\$ 59,495	\$ 60,684	\$ 61,898	\$ 63,136	\$ 64,399	\$ 65,687	\$ 67,000
167 008-0115-555.10-02 Maintenance-Water PSReprs	\$ 60,500	\$ 60,500	\$ 61,710	\$ 62,944	\$ 64,203	\$ 65,487	\$ 66,797	\$ 68,133	\$ 69,495	\$ 70,885	\$ 72,303
168 008-0115-555.10-03 Maintenance-Water Grounds	\$ 71,000	\$ 61,000	\$ 62,220	\$ 63,464	\$ 64,734	\$ 66,028	\$ 67,349	\$ 68,696	\$ 70,070	\$ 71,471	\$ 72,901
169 008-0115-555.10-04 Maintenance-Water Bldgs.	\$ 40,000	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,947	\$ 46,866	\$ 47,804
170 008-0115-555.10-05 Maintenance-Water Lines	\$ 4,618	\$ 4,618	\$ 4,710	\$ 4,805	\$ 4,901	\$ 4,999	\$ 5,099	\$ 5,201	\$ 5,305	\$ 5,411	\$ 5,519
171 008-0115-555.10-06 Maintenance-Water Towers	\$ -	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249	\$ 13,514	\$ 13,784	\$ 14,060	\$ 14,341
172 008-0115-555.10-07 Fire Hydrant ISO Inspec.	\$ 45,000	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	\$ 49,684	\$ 50,677	\$ 51,691	\$ 52,725	\$ 53,779
173 008-0115-555.10-11 Generator Maintenance	\$ 19,217	\$ 19,217	\$ 19,601	\$ 19,993	\$ 20,393	\$ 20,801	\$ 21,217	\$ 21,641	\$ 22,074	\$ 22,516	\$ 22,966
174 008-0115-555.12-03 Power-Water	\$ 529,800	\$ 529,800	\$ 540,396	\$ 551,204	\$ 562,228	\$ 573,473	\$ 584,942	\$ 596,641	\$ 608,574	\$ 620,745	\$ 633,160
175 008-0115-555.14-03 Tele.&Dialers-Water	\$ 514	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
176 008-0115-555.18-03 Sta.Fuel&Gas-Water	\$ 3,600	\$ 3,600	\$ 3,672	\$ 3,745	\$ 3,820	\$ 3,897	\$ 3,975	\$ 4,054	\$ 4,135	\$ 4,218	\$ 4,302
177 008-0115-555.20-01 Vehicle Oper-Water	\$ 26,000	\$ 26,000	\$ 26,520	\$ 27,050	\$ 27,591	\$ 28,143	\$ 28,706	\$ 29,280	\$ 29,866	\$ 30,463	\$ 31,072
178 008-0115-555.20-02 Vehicle Main-Water	\$ 11,057	\$ 11,057	\$ 11,278	\$ 11,504	\$ 11,734	\$ 11,968	\$ 12,208	\$ 12,452	\$ 12,701	\$ 12,955	\$ 13,214
179 Reduction to Maintenance	\$ -	\$ (21,296)	\$ (21,828)	\$ (22,374)	\$ (22,933)	\$ (23,507)	\$ (24,094)	\$ (24,697)	\$ (25,314)	\$ (25,947)	\$ (26,596)
180 008-0115-555.22-01 Water Testing-Water	\$ 23,628	\$ 23,628	\$ 24,101	\$ 24,583	\$ 25,074	\$ 25,576	\$ 26,087	\$ 26,609	\$ 27,141	\$ 27,684	\$ 28,238
181 008-0115-555.26-03 Chemicals-Water	\$ 119,500	\$ 119,500	\$ 123,085	\$ 126,778	\$ 130,581	\$ 134,498	\$ 138,533	\$ 142,689	\$ 146,970	\$ 151,379	\$ 155,920
182 008-0115-555.32-01 Mtls&Supp.Gen-Water	\$ 24,927	\$ 24,927	\$ 25,426	\$ 25,934	\$ 26,453	\$ 26,982	\$ 27,521	\$ 28,072	\$ 28,633	\$ 29,206	\$ 29,790
183 008-0115-555.32-02 Safety Supply-Water	\$ 4,386	\$ 4,386	\$ 4,474	\$ 4,563	\$ 4,654	\$ 4,748	\$ 4,844	\$ 4,939	\$ 5,038	\$ 5,139	\$ 5,242
184 008-0115-555.32-04 Tools-Supply	\$ 4,390	\$ 4,390	\$ 4,478	\$ 4,567	\$ 4,659	\$ 4,752	\$ 4,847	\$ 4,944	\$ 5,043	\$ 5,144	\$ 5,246
185 008-0115-555.40-01 Power-Bldg.Util-Water	\$ 6,406	\$ 6,406	\$ 6,534	\$ 6,665	\$ 6,798	\$ 6,934	\$ 7,073	\$ 7,214	\$ 7,358	\$ 7,506	\$ 7,656
186 008-0115-555.40-02 Phone/Fax-Bldg.Util-Water	\$ 8,686	\$ 8,686	\$ 8,860	\$ 9,037	\$ 9,218	\$ 9,402	\$ 9,590	\$ 9,782	\$ 9,977	\$ 10,177	\$ 10,381
187 008-0115-555.40-03 Waste Mgmt-Bldg.Util-W	\$ 2,375	\$ 2,375	\$ 2,423	\$ 2,471	\$ 2,520	\$ 2,571	\$ 2,622	\$ 2,675	\$ 2,728	\$ 2,783	\$ 2,838
188 008-0115-555.40-04 Cable-Bldg.Util-Water	\$ 2,289	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
189 008-0115-555.40-05 Off.Fuel-Bldg.Util-Water	\$ 2,061	\$ 2,061	\$ 2,102	\$ 2,144	\$ 2,187	\$ 2,231	\$ 2,276	\$ 2,321	\$ 2,367	\$ 2,415	\$ 2,463
190 008-0115-555.40-06 Cleaning-Bldg.Util-Water	\$ 233	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268	\$ 273	\$ 278
191 008-0115-555.42-01 Mileage-Water	\$ 112	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
192 008-0115-555.42-02 Staff Development - Water	\$ 2,242	\$ 2,242	\$ 2,287	\$ 2,333	\$ 2,379	\$ 2,427	\$ 2,475	\$ 2,525	\$ 2,575	\$ 2,627	\$ 2,679
193 008-0115-555.42-03 Uniforms-Water	\$ 4,700	\$ 4,700	\$ 4,794	\$ 4,890	\$ 4,988	\$ 5,087	\$ 5,189	\$ 5,293	\$ 5,399	\$ 5,507	\$ 5,617
194 008-0115-555.42-05 Physicals-Water	\$ 643	\$ 643	\$ 656	\$ 669	\$ 682	\$ 696	\$ 710	\$ 724	\$ 739	\$ 753	\$ 768
195 008-0115-555.42-12 Training-Overnight Travel	\$ -	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
196 008-0115-555.44-01 Depreciation-Water	\$ 264,000	\$ 220,000	\$ 222,200	\$ 224,422	\$ 226,666	\$ 228,933	\$ 231,222	\$ 233,534	\$ 235,870	\$ 238,228	\$ 240,611
197 008-0115-555.46-01 Misc.Expense-Water	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
198 008-0115-555.10-15 Replace Meters	\$ 13,500	\$ 9,500	\$ 9,738	\$ 9,981	\$ 10,230	\$ 10,486	\$ 10,748	\$ 11,017	\$ 11,293	\$ 11,575	\$ 11,864
199 008-0115-555.10-16 Developer Meters	\$ 9,500	\$ 18,500	\$ 18,963	\$ 19,437	\$ 19,922	\$ 20,421	\$ 20,931	\$ 21,454	\$ 21,991	\$ 22,540	\$ 23,104
201 Admin Expenses											
202 Department Salary Budget Expense	\$ 1,431,078	\$ 1,531,290	\$ 1,577,229	\$ 1,624,546	\$ 1,673,282	\$ 1,723,480	\$ 1,775,185	\$ 1,828,440	\$ 1,883,294	\$ 1,939,792	\$ 1,997,986
203 General Admin											
204 008-0292-567.05-07 Commissioner Stipend	\$ -	\$ 14,500	\$ 14,935	\$ 15,383	\$ 15,845	\$ 16,320	\$ 16,809	\$ 17,314	\$ 17,833	\$ 18,368	\$ 18,919
205 008-0292-567.05-11 Contractual Employee Reg	\$ 52,481	\$ 20,020	\$ 20,621	\$ 21,239	\$ 21,876	\$ 22,533	\$ 23,209	\$ 23,905	\$ 24,622	\$ 25,361	\$ 26,122
206 008-0292-567.06-01 Casual&Contract Lbr-Admin	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	\$ 5,970	\$ 6,149	\$ 6,334	\$ 6,524
207 008-0292-567.07-01 Payroll Taxes-Overhead	\$ 480,363	\$ 471,779	\$ 485,932	\$ 500,510	\$ 515,526	\$ 530,991	\$ 546,921	\$ 563,329	\$ 580,229	\$ 597,636	\$ 615,565
208 008-0292-567.07-02 Hospitalization-Overhead	\$ 1,623,006	\$ 1,689,373	\$ 1,824,523	\$ 1,970,485	\$ 2,128,123	\$ 2,298,373	\$ 2,482,243	\$ 2,680,823	\$ 2,895,288	\$ 3,126,912	\$ 3,377,064



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
209	008-0292-567.07-04 Long/Term Disab.Overhead	\$ 14,470	\$ 24,779	\$ 25,398	\$ 26,033	\$ 26,684	\$ 27,351	\$ 28,035	\$ 28,736	\$ 29,454	\$ 30,191	\$ 30,946
210	008-0292-567.07-05 Life Insurance-Overhead	\$ 11,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	008-0292-567.07-06 Tuition Reimb-Overhead	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
212	008-0292-567.07-07 MD Pension Plan	\$ 497,204	\$ 521,807	\$ 537,461	\$ 553,585	\$ 570,193	\$ 587,298	\$ 604,917	\$ 623,065	\$ 641,757	\$ 661,009	\$ 680,840
213	008-0292-567.07-08 OPEB Health Benefits	\$ 412,000	\$ 395,000	\$ 404,875	\$ 414,997	\$ 425,372	\$ 436,006	\$ 446,906	\$ 458,079	\$ 469,531	\$ 481,269	\$ 493,301
214	008-0292-567.20-01 Vehicle Operation-Admin	\$ 1,057	\$ 973	\$ 992	\$ 1,012	\$ 1,033	\$ 1,053	\$ 1,074	\$ 1,096	\$ 1,118	\$ 1,140	\$ 1,163
215	008-0292-567.20-02 Vehicle Maintenance-Admin	\$ 184	\$ 113	\$ 115	\$ 118	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135
216	008-0292-567.32-01 Office Supply-Admin	\$ 21,432	\$ 22,343	\$ 22,790	\$ 23,246	\$ 23,711	\$ 24,185	\$ 24,668	\$ 25,162	\$ 25,665	\$ 26,178	\$ 26,702
217	008-0292-567.32-02 Office Printing-Admin.	\$ 27,243	\$ 26,371	\$ 26,898	\$ 27,436	\$ 27,985	\$ 28,545	\$ 29,116	\$ 29,698	\$ 30,292	\$ 30,898	\$ 31,516
218	008-0292-567.32-03 Postage-Admin	\$ 97,567	\$ 96,567	\$ 98,498	\$ 100,468	\$ 102,478	\$ 104,527	\$ 106,618	\$ 108,750	\$ 110,925	\$ 113,144	\$ 115,407
219	008-0292-567.34-01 Prop&Liab.Ins-Overhead	\$ 315,087	\$ 300,087	\$ 306,089	\$ 312,211	\$ 318,455	\$ 324,824	\$ 331,320	\$ 337,947	\$ 344,706	\$ 351,600	\$ 358,632
220	008-0292-567.36-01 Accounting-Overhead	\$ 17,900	\$ 18,400	\$ 18,768	\$ 19,143	\$ 19,526	\$ 19,917	\$ 20,315	\$ 20,721	\$ 21,136	\$ 21,559	\$ 21,990
221	008-0292-567.36-02 Computer Svcs-Overhead	\$ 131,834	\$ 117,294	\$ 121,986	\$ 126,865	\$ 131,940	\$ 137,217	\$ 142,706	\$ 148,414	\$ 154,351	\$ 160,525	\$ 166,946
222	008-0292-567.36-03 Legal Services-Overhead	\$ 154,000	\$ 156,330	\$ 159,457	\$ 162,646	\$ 165,899	\$ 169,217	\$ 172,601	\$ 176,053	\$ 179,574	\$ 183,166	\$ 186,829
223	008-0292-567.36-04 Misc.Consultants-Admin	\$ 13,500	\$ 11,500	\$ 11,730	\$ 11,965	\$ 12,204	\$ 12,448	\$ 12,697	\$ 12,951	\$ 13,210	\$ 13,474	\$ 13,744
224	008-0292-567.36-05 Public Relations	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	008-0292-567.40-01 Power-Bldg.Util-Admin	\$ 10,042	\$ 10,042	\$ 10,243	\$ 10,448	\$ 10,657	\$ 10,870	\$ 11,087	\$ 11,309	\$ 11,535	\$ 11,766	\$ 12,001
226	008-0292-567.40-02 Phone/Fax-Bldg.Util-Admin	\$ 55,300	\$ 31,900	\$ 32,538	\$ 33,189	\$ 33,853	\$ 34,530	\$ 35,220	\$ 35,925	\$ 36,643	\$ 37,376	\$ 38,123
227	008-0292-567.40-03 Waste Mgmt-Bldg.Util-Admi	\$ 1,053	\$ 1,053	\$ 1,074	\$ 1,096	\$ 1,117	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,210	\$ 1,234	\$ 1,258
228	008-0292-567.40-04 Cable_Bldg.Util-Admin	\$ 7,197	\$ 7,197	\$ 7,341	\$ 7,488	\$ 7,638	\$ 7,790	\$ 7,946	\$ 8,105	\$ 8,267	\$ 8,432	\$ 8,601
229	008-0292-567.40-05 Off.Fuel&Gas-Bldg.Util-Ad	\$ 101	\$ 101	\$ 103	\$ 105	\$ 107	\$ 109	\$ 112	\$ 114	\$ 116	\$ 118	\$ 121
230	008-0292-567.40-06 Cleaning-Bldg.Util-Admin	\$ 6,756	\$ 6,756	\$ 6,891	\$ 7,029	\$ 7,170	\$ 7,313	\$ 7,459	\$ 7,608	\$ 7,761	\$ 7,916	\$ 8,074
231	008-0292-567.40-07 CAM First Colony	\$ 8,189	\$ 8,189	\$ 8,353	\$ 8,520	\$ 8,690	\$ 8,864	\$ 9,041	\$ 9,222	\$ 9,407	\$ 9,595	\$ 9,787
232	008-0292-567.42-01 Mileage-Admin	\$ 6,254	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
233	008-0292-567.42-02 Staff Development - Admin	\$ 9,585	\$ 10,135	\$ 10,338	\$ 10,544	\$ 10,755	\$ 10,970	\$ 11,190	\$ 11,414	\$ 11,642	\$ 11,875	\$ 12,112
234	008-0292-567.42-03 Uniforms-Admin	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
235	008-0292-567.42-05 Physicals-Admin	\$ 1,376	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,464	\$ 1,494	\$ 1,524	\$ 1,554	\$ 1,585	\$ 1,617	\$ 1,649
236	008-0292-567.42-12 Training-Overnight Travel	\$ 25,200	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536
237	008-0292-567.44-01 Depreciation-Admin	\$ 105,000	\$ 105,000	\$ 106,050	\$ 107,111	\$ 108,182	\$ 109,263	\$ 110,356	\$ 111,460	\$ 112,574	\$ 113,700	\$ 114,837
238	008-0292-567.46-01 Bond Fees - Admin.	\$ 2,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	008-0292-567.46-02 Classifieds - Overhead	\$ 9,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	008-0292-567.46-04 Misc.Expense-Admin	\$ 7,500	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	\$ 8,281	\$ 8,446	\$ 8,615	\$ 8,787	\$ 8,963
241	008-0292-567.46-05 Employment Advertising	\$ 6,000	\$ 15,175	\$ 15,479	\$ 15,788	\$ 16,104	\$ 16,426	\$ 16,754	\$ 17,090	\$ 17,431	\$ 17,780	\$ 18,136
242	008-0292-567.48-01 Dues&Subscrip-Overhead	\$ 13,953	\$ 13,085	\$ 13,347	\$ 13,614	\$ 13,886	\$ 14,164	\$ 14,447	\$ 14,736	\$ 15,031	\$ 15,331	\$ 15,638
243	008-0292-567.50-01 Recv'y Cost-Admin-Grants	\$ (10,913)	\$ (17,584)	\$ (17,936)	\$ (18,294)	\$ (18,660)	\$ (19,033)	\$ (19,414)	\$ (19,802)	\$ (20,198)	\$ (20,602)	\$ (21,015)
244	008-0292-567.07-03 PENSION LOAN	\$ 113,092	\$ 113,092	\$ 115,354	\$ 117,661	\$ 120,014	\$ 122,414	\$ 124,863	\$ 127,360	\$ 129,907	\$ 132,505	\$ 135,155
245	008-0292-567.07-12 Wellness Program	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246	008-0292-567.46-06 Merchant Fees	\$ 101,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	008-0292-567.40-08 Fire/Burglar Alarm	\$ 2,585	\$ 2,585	\$ 2,637	\$ 2,689	\$ 2,743	\$ 2,798	\$ 2,854	\$ 2,911	\$ 2,969	\$ 3,029	\$ 3,089
248	IT											
249	008-0292-568.32-01 Office Supply-IT	\$ 36,762	\$ 31,286	\$ 31,912	\$ 32,550	\$ 33,201	\$ 33,865	\$ 34,542	\$ 35,233	\$ 35,938	\$ 36,657	\$ 37,390
250	008-0292-568.42-01 Mileage-IT	\$ 3,800	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
251	008-0292-568.42-02 Staff Development - IT	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
252	008-0292-568.42-12 Training-Overnight Travel	\$ -	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378
253	Bank Fees/On-Line Bill Payment Fees	\$ -	\$ 101,000	\$ 103,020	\$ 105,080	\$ 107,182	\$ 109,326	\$ 111,512	\$ 113,742	\$ 116,017	\$ 118,338	\$ 120,704
254	008-0292-568-4002 Cell phones/tablets/mifis	\$ -	\$ 23,400	\$ 23,985	\$ 24,585	\$ 25,199	\$ 25,829	\$ 26,475	\$ 27,137	\$ 27,815	\$ 28,511	\$ 29,223
255	Engineering Expenses											
256	Department Salary Budget Expense	\$ 830,280	\$ 810,946	\$ 835,274	\$ 860,333	\$ 886,143	\$ 912,727	\$ 940,109	\$ 968,312	\$ 997,361	\$ 1,027,282	\$ 1,058,101
257	Locates											
261	008-0393-576.05-01 Regular	\$ -	\$ 140,405	\$ 144,617	\$ 148,956	\$ 153,424	\$ 158,027	\$ 162,768	\$ 167,651	\$ 172,680	\$ 177,861	\$ 183,197
262	008-0393-576.05-11 Contractual Employee Reg	\$ 10,800	\$ 10,800	\$ 11,124	\$ 11,458	\$ 11,801	\$ 12,155	\$ 12,520	\$ 12,896	\$ 13,283	\$ 13,681	\$ 14,092



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
263	008-0393-576.20-01 Veh Ops Inspections	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
264	008-0393-576.20-02 Veh Maint Inspections	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
265	008-0393-576.32-01 Inspector Supplies	\$ 4,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
266	008-0393-576.50-02 Sewer	\$ 130,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	General Engineering											
269	008-0393-578.06-01 Casual&Contract Labor-Eng	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270	008-0393-578.20-01 Vehicle Operation-Eng	\$ 10,315	\$ 12,400	\$ 12,648	\$ 12,901	\$ 13,159	\$ 13,422	\$ 13,691	\$ 13,964	\$ 14,244	\$ 14,529	\$ 14,819
271	008-0393-578.20-02 Vehicle Maintenance-Eng	\$ 2,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272	008-0393-578.32-01 Office Supplies-Eng	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158
273	008-0393-578.32-02 Office Printing-Eng	\$ 1,250	\$ 1,250	\$ 1,275	\$ 1,301	\$ 1,327	\$ 1,353	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,465	\$ 1,494
274	008-0393-578.36-01 Inspec Prof Svcs	\$ 30,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853
275	008-0393-578.38-01 Miss Utility Svcs.-Eng	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158
276	008-0393-578.40-01 Power-Bldg.Util-Eng	\$ 4,245	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,781	\$ 4,876	\$ 4,974	\$ 5,073
277	008-0393-578.40-02 Phone/Fax-Bldg.Util-Eng	\$ 4,900	\$ 4,900	\$ 4,998	\$ 5,098	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856
278	008-0393-578.40-03 Waste Mgmt-Bldg.Util-Eng	\$ 1,469	\$ 1,469	\$ 1,498	\$ 1,528	\$ 1,559	\$ 1,590	\$ 1,622	\$ 1,654	\$ 1,687	\$ 1,721	\$ 1,756
279	008-0393-578.40-04 Cable-Bldg.Util-Eng	\$ 1,591	\$ 1,591	\$ 1,623	\$ 1,655	\$ 1,688	\$ 1,722	\$ 1,757	\$ 1,792	\$ 1,828	\$ 1,864	\$ 1,901
280	008-0393-578.40-05 Off.Fuel-Bldg.Util-Eng	\$ 456	\$ 456	\$ 465	\$ 474	\$ 484	\$ 494	\$ 503	\$ 514	\$ 524	\$ 534	\$ 545
281	008-0393-578.40-06 Cleaning-Bldg.Util-Eng	\$ 1,639	\$ 1,639	\$ 1,672	\$ 1,705	\$ 1,739	\$ 1,774	\$ 1,810	\$ 1,846	\$ 1,883	\$ 1,920	\$ 1,959
282	008-0393-578.42-01 Mileage-Eng	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234	\$ 239
283	008-0393-578.42-02 Staff Development - Eng	\$ 6,150	\$ 4,400	\$ 4,488	\$ 4,578	\$ 4,669	\$ 4,763	\$ 4,858	\$ 4,955	\$ 5,054	\$ 5,155	\$ 5,258
284	008-0393-578.42-03 Uniforms-Eng	\$ 2,800	\$ 2,800	\$ 2,856	\$ 2,913	\$ 2,971	\$ 3,031	\$ 3,091	\$ 3,153	\$ 3,216	\$ 3,281	\$ 3,346
285	008-0393-578.42-05 Physicals-Eng	\$ 382	\$ 382	\$ 390	\$ 397	\$ 405	\$ 413	\$ 422	\$ 430	\$ 439	\$ 448	\$ 457
286	008-0393-578.42-12 Training-Overnight Travel	\$ 3,500	\$ 4,330	\$ 4,417	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,781	\$ 4,876	\$ 4,974	\$ 5,073	\$ 5,175
287	008-0393-578.44-01 Depreciation-Eng	\$ 35,000	\$ 35,000	\$ 35,350	\$ 35,704	\$ 36,061	\$ 36,421	\$ 36,785	\$ 37,153	\$ 37,525	\$ 37,900	\$ 38,279
288	008-0393-578.46-01 Misc.Expense-Eng	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
289	008-0393-578.50-01 Recv'y of Cost-Eng	\$ (388,671)	\$ (174,181)	\$ (177,665)	\$ (181,218)	\$ (184,842)	\$ (188,539)	\$ (192,310)	\$ (196,156)	\$ (200,079)	\$ (204,081)	\$ (208,162)
293	Additional FY 2017-FY 2018 Expenditures											
294	008-0110-520.32-02 Safety Supplies	\$ 7,062	\$ 5,752	\$ 5,896	\$ 6,043	\$ 6,194	\$ 6,349	\$ 6,508	\$ 6,671	\$ 6,837	\$ 7,008	\$ 7,183
295	008-0110-526.32-02 Safety Supplies	\$ 988	\$ 4,442	\$ 4,553	\$ 4,667	\$ 4,784	\$ 4,903	\$ 5,026	\$ 5,151	\$ 5,280	\$ 5,412	\$ 5,547
296	008-0115-525.32-02 Safety Supplies	\$ 3,500	\$ 2,864	\$ 2,936	\$ 3,009	\$ 3,084	\$ 3,161	\$ 3,240	\$ 3,321	\$ 3,404	\$ 3,490	\$ 3,577
297	008-0115-555.32-07 Lab Supplies	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298	008-0110-520.42-02 training	\$ 1,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	008-0110-526.42-02 training	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	008-0110-503.10-01 maintenance parts	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	008-0115-553.10-01 Parts	\$ 13,000	\$ 12,000	\$ 12,300	\$ 12,608	\$ 12,923	\$ 13,246	\$ 13,577	\$ 13,916	\$ 14,264	\$ 14,621	\$ 14,986
302	008-0115-553.10-02 Repairs	\$ 15,671	\$ 14,000	\$ 14,350	\$ 14,709	\$ 15,076	\$ 15,453	\$ 15,840	\$ 16,236	\$ 16,642	\$ 17,058	\$ 17,484
303	008-0110-503.32-01 Materials & Sup General	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304	008-0115-553.32-01 Materials & Sup General	\$ 1,000	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
305	008-0110-503.32-02 Safety Supplies	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	008-0115-553.32-02 Safety Supplies	\$ 500	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
307	008-0110-503.32-04 Tools	\$ 500	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
308	008-0115-553.32-04 Tools	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309	008-0115-525.42-02 Safety Training	\$ 851	\$ 2,382	\$ 2,442	\$ 2,503	\$ 2,565	\$ 2,629	\$ 2,695	\$ 2,762	\$ 2,831	\$ 2,902	\$ 2,975
310	008-0110-503.42-03 Uniforms	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	008-0115-553.42-03 Uniforms	\$ 300	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
312	008-0110-503.42-05 Physicals	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	008-0115-553.42-05 Physicals	\$ 100	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
314	008-0110-503.42-12 Training-Overnight Travel	\$ 2,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
315	008-0115-553.42-12 Training-Overnight Travel	\$ 5,040	\$ 4,000	\$ 4,100	\$ 4,203	\$ 4,308	\$ 4,415	\$ 4,526	\$ 4,639	\$ 4,755	\$ 4,874	\$ 4,995
316	008-0115-525-4205 Physicals	\$ -	\$ 150	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 183	\$ 187
317	008-0115-559-4202 Staff Development	\$ -	\$ 466	\$ 478	\$ 490	\$ 502	\$ 514	\$ 527	\$ 540	\$ 554	\$ 568	\$ 582
318	008-0115-559-4212 Overnight	\$ -	\$ 126	\$ 129	\$ 132	\$ 136	\$ 139	\$ 143	\$ 146	\$ 150	\$ 154	\$ 157



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Projection of Cash Outflows

Schedule 5

Expense Item	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
319 80115-559.3207 lab supplies	\$ -	\$ 7,190	\$ 7,370	\$ 7,554	\$ 7,743	\$ 7,936	\$ 8,135	\$ 8,338	\$ 8,547	\$ 8,760	\$ 8,979
320 008-0292-569-4202 Physicals	\$ -	\$ 1,850	\$ 1,896	\$ 1,944	\$ 1,992	\$ 2,042	\$ 2,093	\$ 2,145	\$ 2,199	\$ 2,254	\$ 2,310
321 Subtotal	\$ 14,888,469	\$ 15,204,307	\$ 15,688,853	\$ 16,193,712	\$ 16,720,017	\$ 17,268,976	\$ 17,841,882	\$ 18,440,115	\$ 19,065,150	\$ 19,718,568	\$ 20,402,058
322 Transfers Out											
Capital Funding Transfer from Deprecation	\$ 387,000	360,000	363,600	367,236	370,908	374,617	378,364	382,147	385,969	389,828	393,727
323 Capital Funding Transfer from Operations	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
324 Total - Transfer Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
325 Personal Services	\$ 9,217,777	\$ 9,629,277	\$ 10,000,075	\$ 10,388,702	\$ 10,796,232	\$ 11,223,815	\$ 11,672,681	\$ 12,144,149	\$ 12,639,631	\$ 13,160,639	\$ 13,708,797
326 Variable Operational & Maintenance Expenses	\$ 1,898,443	\$ 1,956,443	\$ 2,000,737	\$ 2,046,072	\$ 2,092,473	\$ 2,139,966	\$ 2,188,578	\$ 2,238,338	\$ 2,289,272	\$ 2,341,409	\$ 2,394,781
327 Fixed Operational & Maintenance Expenses	\$ 3,772,249	\$ 3,618,587	\$ 3,688,041	\$ 3,758,938	\$ 3,831,312	\$ 3,905,195	\$ 3,980,622	\$ 4,057,628	\$ 4,136,248	\$ 4,216,520	\$ 4,298,481
328 Transfers Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
329 Personal Services (1)	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
330 Variable Operational & Maintenance Expenses (1)	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
331 Fixed Operational & Maintenance Expenses (1)	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
332 Transfers Out	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
334 Personal Services	\$ 8,756,888	\$ 9,147,813	\$ 9,500,071	\$ 9,869,267	\$ 10,256,421	\$ 10,662,624	\$ 11,089,047	\$ 11,536,942	\$ 12,007,649	\$ 12,502,607	\$ 13,023,357
335 Variable Operational & Maintenance Expenses	\$ 1,898,443	\$ 1,858,621	\$ 1,900,700	\$ 1,943,768	\$ 1,987,849	\$ 2,032,968	\$ 2,079,150	\$ 2,126,421	\$ 2,174,808	\$ 2,224,339	\$ 2,275,042
336 Fixed Operational & Maintenance Expenses	\$ 3,017,799	\$ 2,894,870	\$ 2,950,433	\$ 3,007,151	\$ 3,065,050	\$ 3,124,156	\$ 3,184,498	\$ 3,246,102	\$ 3,308,998	\$ 3,373,216	\$ 3,438,785
337 Transfers Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
338 Total	\$ 13,847,590	\$ 14,211,451	\$ 14,692,110	\$ 15,151,320	\$ 15,656,580	\$ 16,172,724	\$ 16,742,884	\$ 17,317,402	\$ 17,913,913	\$ 18,542,835	\$ 19,200,927
Unaudited FY 18 Expenditures Total	\$ 13,767,474										



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Projection of Cash Inflows

Schedule 6

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Rate Revenue Growth Assumptions											
2 Water Growth											
3 Equivalent Billing Units	N/A	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%
4 Growth in Volume	N/A	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
5 Sewer Growth											
6 Equivalent Billing Units	N/A	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.86%	0.86%	0.86%
7 Growth in Volume	N/A	0.97%	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
8 Assumed Rate Revenue Increases											
9 Assumed Water Rate Increase	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10 Assumed Sewer Rate Increase	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11 Water Revenue											
12 Non-Metered Water Revenue	\$ 169,513	\$ 171,138	\$ 172,778	\$ 174,435	\$ 176,109	\$ 177,799	\$ 179,506	\$ 181,231	\$ 182,972	\$ 184,731	\$ 186,508
13 Metered Water Rate Revenue											
14 Base Facility Charges	\$ 2,050,094	\$ 2,069,739	\$ 2,089,581	\$ 2,109,621	\$ 2,129,861	\$ 2,150,304	\$ 2,170,951	\$ 2,191,805	\$ 2,212,867	\$ 2,234,140	\$ 2,255,625
15 Usage Charges	\$ 2,606,663	\$ 2,632,730	\$ 2,659,057	\$ 2,685,648	\$ 2,712,504	\$ 2,739,629	\$ 2,767,026	\$ 2,794,696	\$ 2,822,643	\$ 2,850,869	\$ 2,879,378
16 Ready-to-Serve-Lrg.W.Mtrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Water Tower Rental Fees	\$ 150,019	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412
18 Cut-on Cut-Off Fees	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
19 Total Water Revenue	\$ 5,017,790	\$ 5,065,519	\$ 5,113,328	\$ 5,161,616	\$ 5,210,386	\$ 5,259,644	\$ 5,309,395	\$ 5,359,643	\$ 5,410,394	\$ 5,461,652	\$ 5,513,423
20 Sewer Rate Revenue											
21 Non-Metered Sewer Revenue	\$ 1,281,051	\$ 1,291,893	\$ 1,302,843	\$ 1,313,903	\$ 1,325,074	\$ 1,336,356	\$ 1,347,751	\$ 1,359,260	\$ 1,370,884	\$ 1,382,624	\$ 1,394,481
22 Metered Sewer Rate Revenue											
23 Base Facility Charges	\$ 2,992,211	\$ 3,017,535	\$ 3,043,112	\$ 3,068,945	\$ 3,095,036	\$ 3,121,388	\$ 3,148,004	\$ 3,174,886	\$ 3,202,036	\$ 3,229,459	\$ 3,257,155
24 Usage Charges	\$ 3,845,635	\$ 3,883,123	\$ 3,920,977	\$ 3,959,210	\$ 3,997,825	\$ 4,036,826	\$ 4,076,217	\$ 4,116,002	\$ 4,156,184	\$ 4,196,769	\$ 4,237,760
25 Navy Use	\$ 547,355	\$ 547,355	\$ 549,776	\$ 570,698	\$ 592,676	\$ 615,777	\$ 640,075	\$ 665,649	\$ 692,583	\$ 720,969	\$ 750,903
26 Septage Haulers Revenue	\$ 167,300	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777
27 From Reserves	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
28 Other Income-Sewer	\$ 50,100	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406
29 Total Sewer Rate Revenue	\$ 9,063,651	\$ 9,123,089	\$ 9,199,892	\$ 9,295,939	\$ 9,393,793	\$ 9,493,530	\$ 9,595,229	\$ 9,698,979	\$ 9,804,871	\$ 9,913,004	\$ 10,023,482
30 Engineering Revenue											
31 REC Review/Concept Plan	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100
32 Water Inspection for CO	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300
33 Request for Info/Copies	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700
34 Total Reclaimed Water Rate Revenue	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100
35 Other Operating Revenue											
36 Late Charge Income	\$ 132,000	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824
37 Misc Income	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
38 Meters to Developers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 Meter Installation Expense	\$ (23,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)
40 Total Other Operating Revenue	\$ 119,000	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824
41 Non-Operating Revenues											
42 Interest Income	\$ 71,602	\$ 111,431	\$ 151,038	\$ 188,163	\$ 183,521	\$ 174,257	\$ 159,933	\$ 140,151	\$ 114,709	\$ 83,228	\$ 45,279
43 Total Non-Operating Revenues	\$ 71,602	\$ 111,431	\$ 151,038	\$ 188,163	\$ 183,521	\$ 174,257	\$ 159,933	\$ 140,151	\$ 114,709	\$ 83,228	\$ 45,279
44 Total Revenue	\$ 14,517,143	\$ 14,615,963	\$ 14,780,182	\$ 14,961,641	\$ 15,103,624	\$ 15,243,355	\$ 15,380,482	\$ 15,514,698	\$ 15,645,898	\$ 15,773,807	\$ 15,898,108
Unaudited FY 18 Revenues Total	\$ 14,385,766										



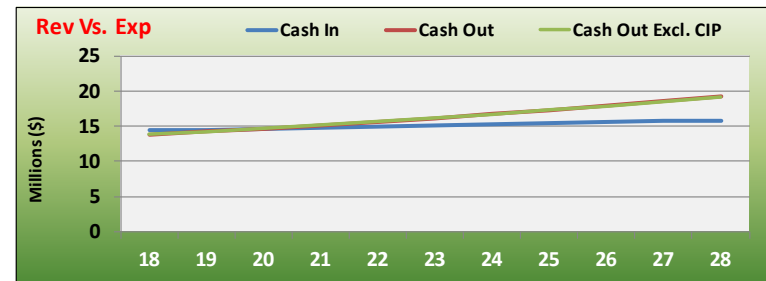
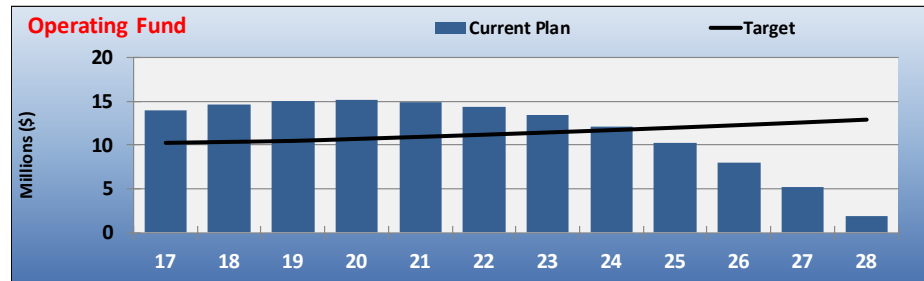
Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

FAMS - Control Panel

Schedule 7

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

SAVE	CALC	ROLL		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change		
			Override ▶		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	FY 2023	FY 2028	
			Water Rate Increases	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
			Override ▶		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	PS FY19 ▶	95.0%	
			Sewer Rate Increases	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	OMV FY19 ▶	95.0%	
			Operating Reserve Mo ▶	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	OMF FY19 ▶	80.0%	
			Capital Reserve \$ ▶	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	Salary Adjustment?	Yes	
			Water												Misc Rev.		
			Metered Rate-Monthly	\$8.92	\$8.92	8.92	8.92	8.92	8.92	8.92	8.92	8.92	8.92	8.92			
			Usage Rate	\$1.61	\$1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61			
			Non-Metered Rate per EDU	\$16.93	\$16.93	16.93	16.93	16.93	16.93	16.93	16.93	16.93	16.93	16.93			
			Hydrant Meter Charge	\$3.20	\$3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20			
			Sewer														
			Metered Rate-Monthly	\$16.57	\$16.57	16.57	16.57	16.57	16.57	16.57	16.57	16.57	16.57	16.57			
			Usage Rate	\$4.50	\$4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50			
			Non-Metered Rate per EDU	\$39.07	\$39.07	39.07	39.07	39.07	39.07	39.07	39.07	39.07	39.07	39.07			
			Navy Rate	\$3.50	\$3.50	3.50	3.52	3.65	3.79	3.94	4.09	4.26	4.43	4.61	4.80		
															Check	\$ -	
			Water	\$20.17	\$11.25	\$11.25	\$11.25	\$11.25	\$11.25	\$11.25	\$11.25	\$11.25	\$11.25	\$11.25			
			Sewer	\$43.57	\$43.57	\$43.57	\$43.57	\$43.57	\$43.57	\$43.57	\$43.57	\$43.57	\$43.57	\$43.57			
			Average Bill (6000 gals.)	\$54.82	54.82	54.82	54.82	54.82	54.82	54.82	54.82	54.82	54.82	54.82			





Appendix A: FY 2018 Revenue Sufficiency Analysis Option 1

Forecast of Net Revenues

Schedule 8

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Total Rate Revenue											
2 Water And Sewer Rate Revenue	\$ 12,945,167	12,945,167	13,066,158	13,188,349	13,311,762	13,436,409	13,562,302	13,689,455	13,817,878	13,947,587	14,078,592
3 Additional Rate Revenue From Partial Py Rate Increase	\$ -	-	-	-	-	-	-	-	-	-	-
4 Additional Revenue From Growth	\$ -	120,991	122,191	123,413	124,647	125,893	127,152	128,424	129,708	131,005	132,315
5 Weather Normalization And Other Adjustments	\$ -	-	-	-	-	-	-	-	-	-	-
6 Subtotal: Base Revenue With Growth	\$ 12,945,167	13,066,158	13,188,349	13,311,762	13,436,409	13,562,302	13,689,455	13,817,878	13,947,587	14,078,592	14,210,907
7 Weighted Average Rate Increase	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8 Additional Rate Revenue From Rate Increase	\$ -	-	-	-	-	-	-	-	-	-	-
9 Price Elasticity Adjustment	\$ -	-	-	-	-	-	-	-	-	-	-
10 Total Rate Revenue	\$ 12,945,167	13,066,158	13,188,349	13,311,762	13,436,409	13,562,302	13,689,455	13,817,878	13,947,587	14,078,592	14,210,907
11 Plus: Other Operating Revenue	\$ 1,500,374	1,438,374	1,440,795	1,461,717	1,483,695	1,506,796	1,531,094	1,556,668	1,583,602	1,611,988	1,641,922
12 Equals: Total Operating Revenue	\$ 14,445,541	14,504,532	14,629,144	14,773,479	14,920,103	15,069,098	15,220,549	15,374,547	15,531,189	15,690,580	15,852,829
13 Less: Operating Expenses											
14 Personal Services	\$ (8,756,888)	(9,147,813)	(9,500,071)	(9,869,267)	(10,256,421)	(10,662,624)	(11,089,047)	(11,536,942)	(12,007,649)	(12,502,607)	(13,023,357)
15 Variable O&M	\$ (1,898,443)	(1,858,621)	(1,900,700)	(1,943,768)	(1,987,849)	(2,032,968)	(2,079,150)	(2,126,421)	(2,174,808)	(2,224,339)	(2,275,042)
16 O&M	\$ (3,017,799)	(2,894,870)	(2,950,433)	(3,007,151)	(3,065,050)	(3,124,156)	(3,184,498)	(3,246,102)	(3,308,998)	(3,373,216)	(3,438,785)
17 Equals: Net Operating Income	\$ 772,411	\$ 603,228	\$ 277,940	\$ (46,707)	\$ (389,216)	\$ (750,650)	\$ (1,132,146)	\$ (1,534,918)	\$ (1,960,267)	\$ (2,409,582)	\$ (2,884,354)
18 Plus: Non-Operating Income/(Expense)											
19 Non-Operating Revenue	\$ -	-	-	-	-	-	-	-	-	-	-
20 Interest Income	\$ 71,602	111,431	151,038	188,164	183,702	180,195	174,851	167,415	157,842	145,918	131,383
21 Capital Funding Account	\$ 561,460	670,147	704,506	698,370	718,169	727,593	768,554	790,084	808,426	832,501	857,470
22 Equals: Net Income	\$ 1,405,473	\$ 1,384,806	\$ 1,133,484	\$ 839,827	\$ 512,655	\$ 157,137	\$ (188,741)	\$ (577,419)	\$ (993,998)	\$ (1,431,163)	\$ (1,895,501)
23 Less: Revenues Excluded From Coverage Test											
24 Betterment Fees, Srf, Capital Fund Contributions, R&R	\$ (561,460)	(670,147)	(704,506)	(698,370)	(718,169)	(727,593)	(768,554)	(790,084)	(808,426)	(832,501)	(857,470)
25 Equals: Net Income Available For Debt Service	\$ 844,013	\$ 714,659	\$ 428,978	\$ 141,457	\$ (205,514)	\$ (570,456)	\$ (957,295)	\$ (1,367,503)	\$ (1,802,424)	\$ (2,263,664)	\$ (2,752,971)
26 Cash Flow Test											
27 Net Income Available	\$ 844,013	\$ 714,659	\$ 428,978	\$ 141,457	\$ (205,514)	\$ (570,456)	\$ (957,295)	\$ (1,367,503)	\$ (1,802,424)	\$ (2,263,664)	\$ (2,752,971)
28 Less: Non-Operating Expenditures	\$ -	-	-	-	-	-	-	-	-	-	-
29 Net Interfund Transfers (In - Out)	\$ (174,460)	(310,147)	(340,906)	(331,134)	(347,261)	(352,975)	(390,190)	(407,937)	(422,458)	(442,673)	(463,744)
30 Capital Outlay	\$ -	-	-	-	-	-	-	-	-	-	-
31 Net Cash Flow	\$ 669,553	\$ 404,512	\$ 88,072	\$ (189,677)	\$ (552,775)	\$ (923,431)	\$ (1,347,485)	\$ (1,775,440)	\$ (2,224,882)	\$ (2,706,337)	\$ (3,216,715)
32 Unrestricted Reserve Fund Test											
33 Balance At Beginning Of Fiscal Year	\$ 13,985,705	\$ 14,655,258	\$ 15,059,771	\$ 15,147,843	\$ 14,958,274	\$ 14,411,076	\$ 13,496,295	\$ 12,160,631	\$ 10,400,296	\$ 8,274,399	\$ 5,590,089
34 Cash Flow Surplus/(Deficit)	\$ 669,553	\$ 404,512	\$ 88,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (725,025)	\$ (2,225,836)	\$ (3,216,715)
35 Reserve Fund Balance Used For Cash Flow Deficit	\$ -	-	-	(189,677)	(552,775)	(923,431)	(1,347,485)	(1,775,440)	(1,499,856)	(480,501)	-
36 Projects Designated To Be Paid With Cash	\$ -	-	-	-	-	-	-	-	-	-	-
37 Projects Paid With Reserve Funds (Non Specified Funds)	\$ -	-	-	-	-	-	-	-	-	-	-
38 Balance At End Of Fiscal Year	\$ 14,655,258	\$ 15,059,771	\$ 15,147,843	\$ 14,958,166	\$ 14,405,499	\$ 13,487,645	\$ 12,148,810	\$ 10,385,191	\$ 8,175,415	\$ 5,568,062	\$ 2,373,375
39 Minimum Working Capital Reserve Target	\$ 10,321,565	\$ 10,435,652	\$ 10,660,602	\$ 10,895,093	\$ 11,139,660	\$ 11,394,874	\$ 11,661,347	\$ 11,939,732	\$ 12,230,728	\$ 12,535,081	\$ 12,853,592
40 Excess/(Deficiency) Of Working Capital To Target	\$ 4,333,693	\$ 4,624,119	\$ 4,487,241	\$ 4,063,073	\$ 3,265,840	\$ 2,092,771	\$ 487,463	\$ (1,554,541)	\$ (4,055,313)	\$ (6,967,019)	\$ (10,480,217)



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Assumptions

Schedule 1

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Annual Growth:											
Water:											
Non-Metered											
Average Number of Accounts	810	810	810	810	810	810	810	810	810	810	810
Growth ⁽¹⁾	0	0	0	0	0	0	0	0	0	0	0
Percent Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered											
Average Number of Accounts	18,595	18,781	18,969	19,158	19,350	19,543	19,739	19,936	20,135	20,337	20,540
Growth ⁽¹⁾	186	188	190	192	193	195	197	199	201	203	203
Percent Increase	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Metered Volume											
Annual Metered Consumption	1,132,823	1,144,152	1,155,593	1,167,149	1,178,820	1,190,609	1,202,515	1,214,540	1,226,685	1,238,952	1,251,342
Growth	11,328	11,442	11,556	11,671	11,788	11,906	12,025	12,145	12,267	12,390	12,390
Percent Increase	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Sewer:											
Non-Metered											
Average Number of Accounts	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653
Growth ⁽¹⁾	0	0	0	0	0	0	0	0	0	0	0
Percent Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered											
Average Number of Accounts	14,610	14,756	14,904	15,053	15,203	15,355	15,509	15,664	15,821	15,979	16,139
Growth ⁽¹⁾	146	148	149	151	152	154	155	157	158	160	160
Percent Increase	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Volume											
Average Volume	871,491	879,987	888,567	897,234	905,987	914,827	923,756	932,774	941,883	951,082	960,374
Growth ⁽¹⁾	8,496	8,581	8,666	8,753	8,841	8,929	9,018	9,108	9,200	9,292	9,292
Percent Increase	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
Average Annual Interest Earnings Rate:											
On Fund Balances:	0.50%	0.75%	1.00%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Operating Budget Reserve:											
Target (Number of Months of Reserve)	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Operating Budget Execution Percentage:											
Personal Services ⁽¹⁾	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Variable O&M ⁽¹⁾	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Fixed O&M ⁽¹⁾	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%

(1) Execution rates in FY 2020 and forward are based on an analysis of historical budget execution



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Personal Services									
Casual Labor	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Commissioner Stipend	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contractual Employee Reg	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contractual Employees OT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Hospitalization-Overhead	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Life Insurance-Overhead	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Long/Term Disab.Overhead	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MD Pension Plan	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OPEB Health Benefits	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Payroll Taxes-Overhead	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Professional Service	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pension Loan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Retirement-Overhead	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Salary-OT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Salary-Regular	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Standby	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Supplemental Pay	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tuition Reimb-Overhead	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operational Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Accounting-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Engineering	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Eng-Water Opera	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate OH-Water Opera.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Amortized Bond Fees-Admin	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bank Fees/On-Line Bill Payment Fees	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Fees - Admin.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Buildings	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bldg.Supply-S.Treatment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Building Utilities	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cable	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CAM First Colony	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Camera Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Chemicals	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Classifieds - Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cleaning	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Computer Svcs-Overhead	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Contingencies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Depreciation	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Dues&Subscrip	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Employment Advertising	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Employee Related Expense	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Engineering Review	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fire Hydrant ISO Inspec.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
First Colony CAM	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Flow monitoring devices	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fuel (Diesel & Oil)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Generator Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grinder Pump Inventory	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grinder Pump Tools	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grounds	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspec Prof Svcs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspection Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspector Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Insurance	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Lab.Supply	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Lab&Soils Testing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Lead/Copper/Mjr.Test-W	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Legal Services-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Leonardtown Plant-Treat	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Maintenance Grinder Pumps	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Major System Repair	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Major Testing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Materials & Sup General	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Meter Reading Expense	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mileage	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Misc Consultant	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Miscellaneous Exp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Miss Utilitiy Svcs.-Eng	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mortgage Expense-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Office Fuel	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Office/Print Supp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Pagers	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Phone/Fax	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Physicals	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Postage	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Power	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Prop&Liab.Ins-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Professional Service	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Public Relations	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Recv'y of Cost	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Rent	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Review Salary Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Safety Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SCADA	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sewer	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sludge Removal-Sewer Trea	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SSO Fines & Penalties	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Staff Development	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Station Fuel & Gas	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Stations/Bldgs/Inventory	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Telephone & Dialers	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Tools	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
TP Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
TP Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Trailer Rent Exp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Training	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Training-Overnight Travel	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Uniforms	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Vehicle Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Vehicle Operations	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Waste Mgmt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Construction Safety	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Meter Reading-W	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Testing-Water	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
WW Construction Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
WWTP Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Default Inflation Factor (if expense not listed above)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Realized Operating Inflation Factor	3.85%	3.89%	3.92%	3.96%	4.00%	4.04%	4.08%	4.12%	4.17%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Customer Account History & Forecast

Schedule 3

Fiscal Year Ending:	Forecast										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Water											
Non-Metered Total Equivalent Billing Units											
Total Accounts	810	810	810	810	810	810	810	810	810	810	810
Growth (Accts) (1)	0	0	0	0	0	0	0	0	0	0	0
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered Equivalent Billing Units											
Total Accounts	18,595	18,781	18,969	19,158	19,350	19,543	19,739	19,936	20,135	20,337	20,540
Growth (Accts)	184	186	188	190	192	193	195	197	199	201	203
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Usage (1,000 gal.)											
Billed Use	1,132,823	1,144,152	1,155,593	1,167,149	1,178,820	1,190,609	1,202,515	1,214,540	1,226,685	1,238,952	1,251,342
% Change	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Sewer											
Non-Metered Total Equivalent Billing Units											
Total Accounts	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653
Growth (Accts) (1)	0	0	0	0	0	0	0	0	0	0	0
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered Equivalent Billing Units											
Total Accounts	14,610	14,756	14,904	15,053	15,203	15,355	15,509	15,664	15,821	15,979	16,139
Growth (Accts)	145	146	148	149	151	152	154	155	157	158	160
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Metered Use Navy (1,000 gal.)											
Billed Use	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387
% Change (2)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered Use St. Mary's College Usage (1,000 gal.)											
Billed Use	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treatment Plant Influent Volume (1,000 gal.)											
Billed Use	871,491	879,987	888,567	897,234	905,987	914,827	923,756	932,774	941,883	951,082	960,374
% Change (2)	-26.39%	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%

(1) Non-Metered equivalent accounts received a calibrating adjustment in FY 2014 to reconcile the expected revenue and number of accounts

(2) Volume for both the Navy and St. Mary's College were calibrated in FY 2015

FY 2018 Beginning Balances

Schedule 4

Source: Trial Balance FY17

	Revenue Fund
CURRENT UNRESTRICTED ASSETS	
MD Bank & Trust Company / MD B&T-Operating Account	\$ 165,632,856
MD Bank & Trust Company / MD B&T-Deposit Account	\$ (168,088,422)
MD Bank & Trust Company / MD B&T-Payroll Account	\$ 3,464,922
Petty Cash Account / Petty Cash-Operations	\$ 500
Petty Cash Account / Billing Cash Drawers	\$ 1,000
MLGIP MercSafe Deposit / Investments	\$ 3,331,216
CDARS - Old Line Bank / Investments	\$ 10,000,000
Accounts Receivable / Accounts Receivable	\$ 1,258,222
Accounts Receivable / credit balance	\$ (180,511)
Accounts Receivable / Accounts Receivable-Other	\$ 86,996
Prepaid Insurance / Prepaid Insurance	\$ 57,912
Other Prepays / Other Prepays	\$ 349,909
Inventory / Radio Rd Meter Proj Inven	\$ 116,960
Exchange / Exchange-general	\$ 70,199
Exchange / Suspense Utility Cash	\$ 504,660
Exchange / Exchange-Cash Management	\$ (542,948)
Interest Receivable / Interest Receivable	\$ 18,091
TOTAL CURRENT ASSETS	\$ 16,081,565

Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

FY 2018 Beginning Balances

Schedule 4

Source: Trial Balance FY17

	Revenue Fund
CURRENT LIABILITIES	
Offset account / Offset Acc't-open payable	(951,426)
Accounts Payable / A/P-General Fund	(10,941)
Accruals Payable / Accrued Wages Payable	(731,265)
Accruals Payable / Other Accrued Exp.Payable	(69,807)
Accruals Payable / Bay Restoration Liability	-
Employee Deduc.Payable / Employee Pay-W/H Taxes	(53,017)
Employee Deduc.Payable / Employee Pay-Life Insur.	(1,391)
Employee Deduc.Payable / Employee Pay-TDA	-
Employee Deduc.Payable / Employee Pay-Uniforms	613
Employee Deduc.Payable / Employee Pay-Disability	(330)
Employee Deduc.Payable / Employee Pay-Hospitaliza.	(8,397)
Employee Deduc.Payable / Employee Pay-Garnishment	(1,255)
Employee Deduc.Payable / FSA	(19,145)
Employee Deduc.Payable / FSA-Dependent Care	(1,753)
Employee Deduc.Payable / Pension Contribution	(13,552)
Employee Deduc.Payable / 457 Retirement Plan	(6,801)
Employee Deduc.Payable / Aflac Insurance	(893)
Employee Deduc.Payable / Uniform purchase reimb	139
Employee Deduc.Payable / Sunshine Fund	(72)
Deferred Inspec Fees / Deferred Inspec Fees	(22,213)
Cash Bond / Cash Bond Developer Acct	(87,394)
CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$ 14,102,665
Plus/(Less): Inventory / Radio Rd Meter Proj Inven	\$ (116,960)
Plus/(Less): Inventory / Sewer	\$ -
Plus/(Less): Reserve	\$ -
NET UNRESTRICTED FUND BALANCE	\$ 13,985,705

Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Projection of Cash Outflows

Schedule 5

Expense Item	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sewer Expenses											
Department Salary Budget Expense	\$ 2,642,881	2,764,217	2,847,144	2,932,558	3,020,535	3,111,151	3,204,485	3,300,620	3,399,638	3,501,627	3,606,676
Sewer Construction											
008-0110-501.05-11 Contractual Employee Reg	\$ -	\$ 11,232	\$ 11,569	\$ 11,916	\$ 12,274	\$ 12,642	\$ 13,021	\$ 13,412	\$ 13,814	\$ 14,228	\$ 14,655
008-0110-501.10-01 WW Construction Parts	\$ 273	\$ 273	\$ 278	\$ 284	\$ 290	\$ 296	\$ 301	\$ 307	\$ 314	\$ 320	\$ 326
008-0110-501.10-04 Maintenance-Sewer Bldgs.	\$ 118	\$ 118	\$ 120	\$ 123	\$ 125	\$ 128	\$ 130	\$ 133	\$ 136	\$ 138	\$ 141
008-0110-501.10-05 Maintenance-Sewer Lines	\$ 58,000	\$ 58,000	\$ 59,160	\$ 60,343	\$ 61,550	\$ 62,781	\$ 64,037	\$ 65,317	\$ 66,624	\$ 67,956	\$ 69,315
008-0110-501.20-01 Vehicle Operations	\$ 5,620	\$ 5,342	\$ 5,449	\$ 5,558	\$ 5,669	\$ 5,782	\$ 5,898	\$ 6,016	\$ 6,136	\$ 6,259	\$ 6,384
008-0110-501.20-02 Vehicle Maintenance	\$ 7,194	\$ 7,190	\$ 7,334	\$ 7,480	\$ 7,630	\$ 7,783	\$ 7,938	\$ 8,097	\$ 8,259	\$ 8,424	\$ 8,593
008-0110-501.32-01 Materials & Sup General	\$ 12,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
008-0110-501.32-02 Safety Supplies	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
008-0110-501.32-04 Tools	\$ 2,500	\$ 1,864	\$ 1,901	\$ 1,939	\$ 1,978	\$ 2,018	\$ 2,058	\$ 2,099	\$ 2,141	\$ 2,184	\$ 2,228
008-0110-501.40-05 Office Fuel	\$ 1,092	\$ 1,092	\$ 1,114	\$ 1,136	\$ 1,159	\$ 1,182	\$ 1,206	\$ 1,230	\$ 1,254	\$ 1,279	\$ 1,305
008-0110-501.42-01 Mileage	\$ 15	\$ 10	\$ 10	\$ 10	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 12	\$ 12
008-0110-501.42-02 Training	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
008-0110-501.42-03 Uniforms	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
008-0110-501.42-05 Physicals	\$ 696	\$ 696	\$ 710	\$ 724	\$ 739	\$ 753	\$ 768	\$ 784	\$ 799	\$ 815	\$ 832
Sewer Maintenance											
008-0110-502.10-01 Maintenance-S PS Parts	\$ 25,979	\$ 23,379	\$ 23,847	\$ 24,324	\$ 24,810	\$ 25,306	\$ 25,812	\$ 26,329	\$ 26,855	\$ 27,392	\$ 27,940
008-0110-502.10-02 Maintenance-S PS Repairs	\$ 34,035	\$ 30,235	\$ 30,840	\$ 31,456	\$ 32,086	\$ 32,727	\$ 33,382	\$ 34,050	\$ 34,731	\$ 35,425	\$ 36,134
008-0110-502.10-04 Maintenance-Sewer Bldgs.	\$ 1,524	\$ 1,524	\$ 1,554	\$ 1,586	\$ 1,617	\$ 1,650	\$ 1,683	\$ 1,716	\$ 1,751	\$ 1,786	\$ 1,821
008-0110-502.10-05 Maintenance-Sewer Lines	\$ 409	\$ 409	\$ 417	\$ 426	\$ 434	\$ 443	\$ 452	\$ 461	\$ 470	\$ 479	\$ 489
008-0110-502.20-01 Vehicle Operations	\$ 35,000	\$ 34,482	\$ 35,172	\$ 35,875	\$ 36,593	\$ 37,324	\$ 38,071	\$ 38,832	\$ 39,609	\$ 40,401	\$ 41,209
008-0110-502.20-02 Vehicle Maintenance	\$ 34,974	\$ 34,374	\$ 35,061	\$ 35,763	\$ 36,478	\$ 37,208	\$ 37,952	\$ 38,711	\$ 39,485	\$ 40,275	\$ 41,080
008-0110-502.32-01 Mtl&Supp - General	\$ 9,309	\$ 9,309	\$ 9,495	\$ 9,685	\$ 9,879	\$ 10,076	\$ 10,278	\$ 10,483	\$ 10,693	\$ 10,907	\$ 11,125
008-0110-502.32-02 Safety Supplies	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
008-0110-502.32-04 Tools	\$ 4,707	\$ 4,707	\$ 4,801	\$ 4,897	\$ 4,995	\$ 5,095	\$ 5,197	\$ 5,301	\$ 5,407	\$ 5,515	\$ 5,625
008-0110-502.42-02 Staff Development	\$ 3,265	\$ 3,265	\$ 3,330	\$ 3,397	\$ 3,465	\$ 3,534	\$ 3,605	\$ 3,677	\$ 3,750	\$ 3,825	\$ 3,902
008-0110-502.42-03 Uniforms	\$ 5,500	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,444	\$ 6,573
008-0110-502.42-05 Physicals	\$ 1,717	\$ 1,717	\$ 1,751	\$ 1,786	\$ 1,822	\$ 1,859	\$ 1,896	\$ 1,934	\$ 1,972	\$ 2,012	\$ 2,052
008-0110-502.42-12 Training-Overnight Travel	\$ 3,100	\$ 6,400	\$ 6,528	\$ 6,659	\$ 6,792	\$ 6,928	\$ 7,066	\$ 7,207	\$ 7,352	\$ 7,499	\$ 7,649
Sewer Operations											
008-0110-504.10-01 Maintenance- PSParts	\$ 19,446	\$ 19,000	\$ 19,380	\$ 19,768	\$ 20,163	\$ 20,566	\$ 20,978	\$ 21,397	\$ 21,825	\$ 22,262	\$ 22,707
008-0110-504.10-02 Maintenance- PSRepairs	\$ 34,152	\$ 36,000	\$ 36,720	\$ 37,454	\$ 38,203	\$ 38,968	\$ 39,747	\$ 40,542	\$ 41,353	\$ 42,180	\$ 43,023
008-0110-504.10-03 Maintenance- Grounds	\$ 63,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
008-0110-504.10-04 Maintenance-Sewer Bldgs.	\$ 13,238	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154	\$ 15,457	\$ 15,766	\$ 16,082	\$ 16,403	\$ 16,731
008-0110-504.10-05 Maintenance-Sewer Lines	\$ 9,753	\$ 24,000	\$ 24,480	\$ 24,970	\$ 25,469	\$ 25,978	\$ 26,498	\$ 27,028	\$ 27,568	\$ 28,120	\$ 28,682
008-0110-503-1001 SCADA	\$ -	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557	\$ 16,971	\$ 17,395	\$ 17,830	\$ 18,276	\$ 18,733
008-0110-504.10-09 Camera Repairs	\$ 9,541	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
008-0110-504.10-10 Flow monitoring devices	\$ 5,000	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131	\$ 11,353
008-0110-504.10-11 Generator Maintenance	\$ 48,130	\$ 48,130	\$ 49,093	\$ 50,074	\$ 51,076	\$ 52,097	\$ 53,139	\$ 54,202	\$ 55,286	\$ 56,392	\$ 57,520
008-0110-504.12-01 Power	\$ 196,563	\$ 196,563	\$ 200,494	\$ 204,504	\$ 208,594	\$ 212,766	\$ 217,021	\$ 221,362	\$ 225,789	\$ 230,305	\$ 234,911
008-0110-504.14-01 Telephone & Dialers	\$ 34,944	\$ 4,944	\$ 5,043	\$ 5,144	\$ 5,247	\$ 5,352	\$ 5,459	\$ 5,568	\$ 5,679	\$ 5,793	\$ 5,909
008-0110-504.18-01 Station Fuel & Gas	\$ 3,605	\$ 3,605	\$ 3,677	\$ 3,751	\$ 3,826	\$ 3,902	\$ 3,980	\$ 4,060	\$ 4,141	\$ 4,224	\$ 4,308
008-0110-504.20-01 Vehicle Operations	\$ 28,222	\$ 24,035	\$ 24,516	\$ 25,006	\$ 25,506	\$ 26,016	\$ 26,537	\$ 27,067	\$ 27,609	\$ 28,161	\$ 28,724
008-0110-504.20-02 Vehicle Maintenance	\$ 9,747	\$ 9,747	\$ 9,942	\$ 10,141	\$ 10,344	\$ 10,550	\$ 10,761	\$ 10,977	\$ 11,196	\$ 11,420	\$ 11,649
008-0110-504.26-01 Chemicals	\$ 25,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389	\$ 17,911	\$ 18,448	\$ 19,002	\$ 19,572
008-0110-504.32-01 Materials & Sup General	\$ 24,937	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
008-0110-504.32-02 Safety Supplies	\$ 6,884	\$ 6,884	\$ 7,022	\$ 7,162	\$ 7,305	\$ 7,451	\$ 7,600	\$ 7,753	\$ 7,908	\$ 8,066	\$ 8,227
008-0110-504.32-04 Tools	\$ 7,000	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
008-0110-504.36-04 Misc Consultant	\$ 2,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
52	008-0110-504.40-01 Power	\$ 7,622	\$ 7,622	\$ 7,774	\$ 7,930	\$ 8,089	\$ 8,250	\$ 8,415	\$ 8,584	\$ 8,755	\$ 8,930	\$ 9,109
53	008-0110-504.40-02 Phone/Fax	\$ 8,542	\$ 8,542	\$ 8,713	\$ 8,887	\$ 9,065	\$ 9,246	\$ 9,431	\$ 9,620	\$ 9,812	\$ 10,008	\$ 10,208
54	008-0110-504.40-03 Waste Mgmt	\$ 2,387	\$ 2,387	\$ 2,435	\$ 2,483	\$ 2,533	\$ 2,584	\$ 2,635	\$ 2,688	\$ 2,742	\$ 2,797	\$ 2,853
55	008-0110-504.40-04 Cable	\$ 2,289	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
56	008-0110-504.40-05 Office Fuel	\$ 2,103	\$ 2,103	\$ 2,145	\$ 2,188	\$ 2,232	\$ 2,276	\$ 2,322	\$ 2,368	\$ 2,416	\$ 2,464	\$ 2,513
57	008-0110-504.40-06 Cleaning	\$ 233	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268	\$ 273	\$ 278
58	008-0110-504.42-01 Mileage	\$ 36	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27	\$ 28	\$ 28	\$ 29	\$ 29	\$ 30
59	008-0110-504.42-02 Staff Development	\$ 3,394	\$ 3,400	\$ 3,468	\$ 3,537	\$ 3,608	\$ 3,680	\$ 3,754	\$ 3,829	\$ 3,906	\$ 3,984	\$ 4,063
60	008-0110-504.42-03 Uniforms	\$ 4,900	\$ 4,900	\$ 4,998	\$ 5,098	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856
61	008-0110-504.42-05 Physicals	\$ 1,342	\$ 1,342	\$ 1,369	\$ 1,396	\$ 1,424	\$ 1,453	\$ 1,482	\$ 1,511	\$ 1,542	\$ 1,572	\$ 1,604
62	008-0110-504.42-12 Training-Overnight Travel	\$ 5,200	\$ 9,645	\$ 9,838	\$ 10,035	\$ 10,235	\$ 10,440	\$ 10,649	\$ 10,862	\$ 11,079	\$ 11,301	\$ 11,527
63	008-0110-504.46-01 Miscellaneous Exp	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	008-0110-504.46-02 SSO Fines & Penalties	\$ 13,000	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536
65	Sewer Grinder Pumps											
66	008-0110-505.10-05 Maintenance Grinder Pumps	\$ 66,515	\$ 65,515	\$ 66,825	\$ 68,162	\$ 69,525	\$ 70,916	\$ 72,334	\$ 73,781	\$ 75,256	\$ 76,761	\$ 78,296
67	008-0110-505.20-02 Vehicle Maintenance	\$ 626	\$ 1,626	\$ 1,659	\$ 1,692	\$ 1,726	\$ 1,760	\$ 1,795	\$ 1,831	\$ 1,868	\$ 1,905	\$ 1,943
68	008-0110-505.32-01 Materials & Supp General	\$ 5,565	\$ 5,565	\$ 5,676	\$ 5,790	\$ 5,906	\$ 6,024	\$ 6,144	\$ 6,267	\$ 6,392	\$ 6,520	\$ 6,651
69	008-0110-505.32-04 Grinder Pump Tools	\$ 1,471	\$ 1,471	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,657	\$ 1,690	\$ 1,724	\$ 1,758
70	Marlay-Taylor Treatment Plant											
71	008-0110-516.05-11 Contractual Employee Reg	\$ 14,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	008-0110-516.10-01 TP Parts	\$ 25,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
73	008-0110-516.10-02 TP Repairs	\$ 41,000	\$ 41,000	\$ 41,820	\$ 42,656	\$ 43,510	\$ 44,380	\$ 45,267	\$ 46,173	\$ 47,096	\$ 48,038	\$ 48,999
74	008-0110-516.10-03 Grounds	\$ 7,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366
75	008-0110-516.10-04 Buildings	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
76	008-0110-516.10-11 Generator Maintenance	\$ 2,804	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
77	008-0110-516.10-12 Co-Generator Maintenance	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	008-0110-516.12-02 Power	\$ 350,000	\$ 450,000	\$ 459,000	\$ 468,180	\$ 477,544	\$ 487,094	\$ 496,836	\$ 506,773	\$ 516,909	\$ 527,247	\$ 537,792
79	008-0110-516.14-02 Telephones & Dialers	\$ 7,920	\$ 7,920	\$ 8,078	\$ 8,240	\$ 8,405	\$ 8,573	\$ 8,744	\$ 8,919	\$ 9,098	\$ 9,280	\$ 9,465
80	008-0110-516.18-02 Station Fuel & Gas	\$ 74,340	\$ 74,340	\$ 75,827	\$ 77,343	\$ 78,890	\$ 80,468	\$ 82,077	\$ 83,719	\$ 85,393	\$ 87,101	\$ 88,843
81	008-0110-516.20-01 Vehicle Operations	\$ 4,094	\$ 3,475	\$ 3,545	\$ 3,615	\$ 3,688	\$ 3,761	\$ 3,837	\$ 3,913	\$ 3,992	\$ 4,072	\$ 4,153
82	008-0110-516.20-02 Vehicle Maintenance	\$ 3,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
83	008-0110-516.22-01 Lab&Soils Testing	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561
84	008-0110-516.26-02 Chemicals	\$ 364,000	\$ 380,000	\$ 391,400	\$ 403,142	\$ 415,236	\$ 427,693	\$ 440,524	\$ 453,740	\$ 467,352	\$ 481,373	\$ 495,814
85	008-0110-516.28-01 Sludge Removal-Sewer Trea	\$ 255,000	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	\$ 220,816	\$ 225,232	\$ 229,737	\$ 234,332	\$ 239,019
86	008-0110-516.32-01 Mtl's & Supplies General	\$ 7,313	\$ 7,313	\$ 7,459	\$ 7,608	\$ 7,761	\$ 7,916	\$ 8,074	\$ 8,236	\$ 8,400	\$ 8,568	\$ 8,740
87	008-0110-516.32-02 Safety Supp-Sewer Treat	\$ 4,529	\$ 4,529	\$ 4,620	\$ 4,712	\$ 4,806	\$ 4,902	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,413
88	008-0110-516.32-04 Tools-Sewer Treatment	\$ 1,689	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
89	008-0110-516.32-07 Lab.Supply-Sewer Treat	\$ 27,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	008-0110-516.40-03 Waste Mgmt-Bldg.Util-Trea	\$ 7,858	\$ 7,858	\$ 8,015	\$ 8,175	\$ 8,339	\$ 8,506	\$ 8,676	\$ 8,849	\$ 9,026	\$ 9,207	\$ 9,391
91	008-0110-516.40-05 Off.Fuel-Bldg.Util-Treat	\$ 560	\$ 560	\$ 571	\$ 583	\$ 594	\$ 606	\$ 618	\$ 631	\$ 643	\$ 656	\$ 669
92	008-0110-516.42-02 Staff Devel.-Treatment	\$ 11,141	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171
93	008-0110-516.42-03 Uniforms-Treatment	\$ 5,200	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856	\$ 5,973	\$ 6,093	\$ 6,214
94	008-0110-516.42-05 Physicals-Treatment	\$ 1,880	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948	\$ 1,987	\$ 2,027	\$ 2,068	\$ 2,109	\$ 2,151
95	008-0110-516.42-12 Training-Travel Overnight	\$ 19,800	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131	\$ 11,353
96	008-0110-516.46-01 Misc.Expense-Treatment	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	008-0110-516.46-02 Fines & Penalties	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Other Treatment Plants											
99	008-0110-517.10-01 TP Parts	\$ 7,946	\$ 13,496	\$ 13,766	\$ 14,041	\$ 14,322	\$ 14,609	\$ 14,901	\$ 15,199	\$ 15,503	\$ 15,813	\$ 16,129
100	008-0110-517.10-02 TP Repairs	\$ 19,768	\$ 19,768	\$ 20,163	\$ 20,567	\$ 20,978	\$ 21,398	\$ 21,825	\$ 22,262	\$ 22,707	\$ 23,161	\$ 23,625
101	008-0110-517.10-03 Grounds	\$ 5,526	\$ 5,726	\$ 5,841	\$ 5,957	\$ 6,076	\$ 6,198	\$ 6,322	\$ 6,448	\$ 6,577	\$ 6,709	\$ 6,843
102	008-0110-517.10-04 Buildings	\$ 1,864	\$ 1,864	\$ 1,901	\$ 1,939	\$ 1,978	\$ 2,018	\$ 2,058	\$ 2,099	\$ 2,141	\$ 2,184	\$ 2,228
103	008-0110-517.10-11 Generator Maintenance	\$ 3,088	\$ 4,688	\$ 4,782	\$ 4,877	\$ 4,975	\$ 5,074	\$ 5,176	\$ 5,279	\$ 5,385	\$ 5,493	\$ 5,603



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Projection of Cash Outflows

Schedule 5

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
104	008-0110-517.12-02 Power	\$ 48,958	\$ 55,958	\$ 57,077	\$ 58,219	\$ 59,383	\$ 60,571	\$ 61,782	\$ 63,018	\$ 64,278	\$ 65,564	\$ 66,875
105	008-0110-517.14-02 Telephones & Dialers	\$ 936	\$ 1,536	\$ 1,567	\$ 1,598	\$ 1,630	\$ 1,663	\$ 1,696	\$ 1,730	\$ 1,764	\$ 1,800	\$ 1,836
106	008-0110-517.18-02 Station Fuel & Gas	\$ 284	\$ 284	\$ 290	\$ 295	\$ 301	\$ 307	\$ 314	\$ 320	\$ 326	\$ 333	\$ 339
107	008-0110-517.20-01 Vehicle Operations	\$ 8,889	\$ 7,596	\$ 7,748	\$ 7,903	\$ 8,061	\$ 8,222	\$ 8,387	\$ 8,554	\$ 8,725	\$ 8,900	\$ 9,078
108	008-0110-517.20-02 Vehicle Maintenance	\$ 2,689	\$ 2,689	\$ 2,743	\$ 2,798	\$ 2,854	\$ 2,911	\$ 2,969	\$ 3,028	\$ 3,089	\$ 3,151	\$ 3,214
109	008-0110-517.22-01 Lab&Soils Testing	\$ 3,600	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
110	008-0110-517.26-02 Chemicals	\$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	\$ 2,319	\$ 2,388	\$ 2,460	\$ 2,534	\$ 2,610
111	008-0110-517.30-01 Leonardtown Plant-Treat	\$ 180,000	\$ 180,000	\$ 183,600	\$ 187,272	\$ 191,017	\$ 194,838	\$ 198,735	\$ 202,709	\$ 206,763	\$ 210,899	\$ 215,117
112	008-0110-517.32-01 Mtls & Supplies General	\$ 4,677	\$ 5,677	\$ 5,791	\$ 5,906	\$ 6,024	\$ 6,145	\$ 6,268	\$ 6,393	\$ 6,521	\$ 6,652	\$ 6,785
113	008-0110-517.32-02 Safety Supp-Sewer Treat	\$ 805	\$ 805	\$ 821	\$ 838	\$ 854	\$ 871	\$ 889	\$ 907	\$ 925	\$ 943	\$ 962
114	008-0110-517.32-04 Tools-Sewer Treatment	\$ 727	\$ 727	\$ 742	\$ 756	\$ 771	\$ 787	\$ 803	\$ 819	\$ 835	\$ 852	\$ 869
115	008-0110-517.32-07 Lab.Supply-Sewer Treat	\$ 3,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	008-0110-517.40-03 Waste Mgmt-Bldg.Util-Trea	\$ 1,726	\$ 1,726	\$ 1,761	\$ 1,796	\$ 1,832	\$ 1,868	\$ 1,906	\$ 1,944	\$ 1,983	\$ 2,022	\$ 2,063
117	008-0110-517.42-01 Mileage-Treatment	\$ 51	\$ 35	\$ 36	\$ 36	\$ 37	\$ 38	\$ 39	\$ 39	\$ 40	\$ 41	\$ 42
118	008-0110-517.42-02 Staff Devel.-Treatment	\$ 305	\$ 305	\$ 311	\$ 317	\$ 324	\$ 330	\$ 337	\$ 343	\$ 350	\$ 357	\$ 365
119	008-0110-517.42-03 Uniforms-Treatment	\$ 1,900	\$ 1,900	\$ 1,938	\$ 1,977	\$ 2,016	\$ 2,057	\$ 2,098	\$ 2,140	\$ 2,183	\$ 2,226	\$ 2,271
120	008-0110-517.42-05 Physicals-Treatment	\$ 277	\$ 277	\$ 283	\$ 288	\$ 294	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331
121	008-0110-517.46-01 Misc.Expense-Treatment	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	Airedale Rd Treatment Plant											
123	008-0110-518.10-02 WWTP Repairs	\$ 1,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	008-0110-518.10-03 Grounds	\$ 4,627	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
125	008-0110-518.12-02 power	\$ 1,279	\$ 1,279	\$ 1,305	\$ 1,331	\$ 1,357	\$ 1,384	\$ 1,412	\$ 1,440	\$ 1,469	\$ 1,499	\$ 1,529
126	008-0110-518.14-02 telephone	\$ 558	\$ 558	\$ 569	\$ 581	\$ 592	\$ 604	\$ 616	\$ 628	\$ 641	\$ 654	\$ 667
127	Safety											
128	008-0110-520-2002 Vehicle Maintenance	\$ -	\$ 2,400	\$ 2,460	\$ 2,522	\$ 2,585	\$ 2,649	\$ 2,715	\$ 2,783	\$ 2,853	\$ 2,924	\$ 2,997
129	008-0110-526-2002 Vehicle Maintenance	\$ -	\$ 800	\$ 820	\$ 841	\$ 862	\$ 883	\$ 905	\$ 928	\$ 951	\$ 975	\$ 999
130	008-0110-520-4202 Safety Training	\$ -	\$ 6,185	\$ 6,340	\$ 6,498	\$ 6,661	\$ 6,827	\$ 6,998	\$ 7,173	\$ 7,352	\$ 7,536	\$ 7,724
131	008-0110-526-4202 Safety Training	\$ -	\$ 4,478	\$ 4,590	\$ 4,705	\$ 4,822	\$ 4,943	\$ 5,066	\$ 5,193	\$ 5,323	\$ 5,456	\$ 5,592
132	008-0110-520-4205 Physicals	\$ -	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
133	008-0110-526-4205 Physicals	\$ -	\$ 150	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 183	\$ 187
134	008-0110-530-3207 Lab.Supply-Sewer Treat	\$ -	\$ 31,955	\$ 32,754	\$ 33,573	\$ 34,412	\$ 35,272	\$ 36,154	\$ 37,058	\$ 37,984	\$ 38,934	\$ 39,907
135	008-0110-530-4202 Training	\$ -	\$ 529	\$ 542	\$ 556	\$ 570	\$ 584	\$ 599	\$ 613	\$ 629	\$ 645	\$ 661
136	008-0110-536-4202 Training	\$ -	\$ 1,650	\$ 1,691	\$ 1,734	\$ 1,777	\$ 1,821	\$ 1,867	\$ 1,913	\$ 1,961	\$ 2,010	\$ 2,061
137	008-0110-530-4212 Overnight Training	\$ -	\$ 252	\$ 258	\$ 265	\$ 271	\$ 278	\$ 285	\$ 292	\$ 300	\$ 307	\$ 315
138	008-0110-536-4212 Overnight Training	\$ -	\$ 882	\$ 904	\$ 927	\$ 950	\$ 974	\$ 998	\$ 1,023	\$ 1,048	\$ 1,075	\$ 1,101
139	Sewer SCADA											
140	008-0110-503.42-03 Uniforms	\$ 300	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
141	008-0110-503-4205 Physicals	\$ -	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
142	008-0110-503-4212 Training-Overnight Travel	\$ -	\$ 4,000	\$ 4,100	\$ 4,203	\$ 4,308	\$ 4,415	\$ 4,526	\$ 4,639	\$ 4,755	\$ 4,874	\$ 4,995
143	008-0110-503.32-01 Mtls&Supp - General	\$ -	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
144	008-0110-503.32-02 Safety Supplies	\$ -	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
145	008-0110-503.32-04 Tools	\$ -	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
146	008-0110-503.10-02 maintenance repairs	\$ 17,639	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557	\$ 16,971	\$ 17,395	\$ 17,830	\$ 18,276	\$ 18,733
147	Miscellaneous	\$ -	\$ 3,550	\$ 3,639	\$ 3,730	\$ 3,823	\$ 3,919	\$ 4,016	\$ 4,117	\$ 4,220	\$ 4,325	\$ 4,433
148	Departmental Depreciation Placeholder	\$ 282,000	\$ 255,000	\$ 257,550	\$ 260,126	\$ 262,727	\$ 265,354	\$ 268,008	\$ 270,688	\$ 273,395	\$ 276,128	\$ 278,900
149	Water Expenses											
150	Department Salary Budget Expense	\$ 1,158,384	\$ 1,203,129	\$ 1,239,223	\$ 1,276,400	\$ 1,314,692	\$ 1,354,132	\$ 1,394,756	\$ 1,436,599	\$ 1,479,697	\$ 1,524,088	\$ 1,569,810
151	Water Construction											
152	008-0115-551.10-01 parts	\$ 171	\$ 171	\$ 174	\$ 178	\$ 181	\$ 185	\$ 189	\$ 193	\$ 196	\$ 200	\$ 204
153	008-0115-551.10-04 Maintenance-Bldgs.	\$ 476	\$ 476	\$ 486	\$ 495	\$ 505	\$ 515	\$ 526	\$ 536	\$ 547	\$ 558	\$ 569
154	008-0115-551.10-05 Maintenance-Water Lines	\$ 170,000	\$ 170,000	\$ 173,400	\$ 176,868	\$ 180,405	\$ 184,013	\$ 187,694	\$ 191,448	\$ 195,277	\$ 199,182	\$ 203,166
155	008-0115-551.20-01 Vehicle Oper.Mainten-W	\$ 5,620	\$ 5,620	\$ 5,732	\$ 5,847	\$ 5,964	\$ 6,083	\$ 6,205	\$ 6,329	\$ 6,456	\$ 6,585	\$ 6,716



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Projection of Cash Outflows

Schedule 5

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
156 008-0115-551.20-02 Vehicle Main.Mainten-W	\$ 10,194	\$ 10,194	\$ 10,398	\$ 10,606	\$ 10,818	\$ 11,034	\$ 11,255	\$ 11,480	\$ 11,710	\$ 11,944	\$ 12,183
157 008-0115-551.32-01 Mtls&Supp.Gen-Constr.W	\$ 30,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853
158 008-0115-551.32-02 Water Construction Safety	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
159 008-0115-551.32-04 Tools-Constr.Water	\$ 3,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
160 008-0115-551.40-05 Office Fuel	\$ 1,092	\$ 1,092	\$ 1,114	\$ 1,136	\$ 1,159	\$ 1,182	\$ 1,206	\$ 1,230	\$ 1,254	\$ 1,279	\$ 1,305
161 008-0115-551.42-02 Staff Devel.-Constr-Water	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
162 008-0115-551.42-03 Uniforms-Constr.Water	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
163 008-0115-551.42-05 Physicals-Constr.Water	\$ 688	\$ 688	\$ 702	\$ 716	\$ 730	\$ 745	\$ 760	\$ 775	\$ 790	\$ 806	\$ 822
164 Water Maintenance - now part of 555											
165 Water Operations											
166 008-0115-555.10-01 Maintenance-Water PSParts	\$ 56,063	\$ 56,063	\$ 57,184	\$ 58,328	\$ 59,495	\$ 60,684	\$ 61,898	\$ 63,136	\$ 64,399	\$ 65,687	\$ 67,000
167 008-0115-555.10-02 Maintenance-Water PSReprs	\$ 60,500	\$ 60,500	\$ 61,710	\$ 62,944	\$ 64,203	\$ 65,487	\$ 66,797	\$ 68,133	\$ 69,495	\$ 70,885	\$ 72,303
168 008-0115-555.10-03 Maintenance-Water Grounds	\$ 71,000	\$ 61,000	\$ 62,220	\$ 63,464	\$ 64,734	\$ 66,028	\$ 67,349	\$ 68,696	\$ 70,070	\$ 71,471	\$ 72,901
169 008-0115-555.10-04 Maintenance-Water Bldgs.	\$ 40,000	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,947	\$ 46,866	\$ 47,804
170 008-0115-555.10-05 Maintenance-Water Lines	\$ 4,618	\$ 4,618	\$ 4,710	\$ 4,805	\$ 4,901	\$ 4,999	\$ 5,099	\$ 5,201	\$ 5,305	\$ 5,411	\$ 5,519
171 008-0115-555.10-06 Maintenance-Water Towers	\$ -	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249	\$ 13,514	\$ 13,784	\$ 14,060	\$ 14,341
172 008-0115-555.10-07 Fire Hydrant ISO Inspec.	\$ 45,000	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	\$ 49,684	\$ 50,677	\$ 51,691	\$ 52,725	\$ 53,779
173 008-0115-555.10-11 Generator Maintenance	\$ 19,217	\$ 19,217	\$ 19,601	\$ 19,993	\$ 20,393	\$ 20,801	\$ 21,217	\$ 21,641	\$ 22,074	\$ 22,516	\$ 22,966
174 008-0115-555.12-03 Power-Water	\$ 529,800	\$ 529,800	\$ 540,396	\$ 551,204	\$ 562,228	\$ 573,473	\$ 584,942	\$ 596,641	\$ 608,574	\$ 620,745	\$ 633,160
175 008-0115-555.14-03 Tele.&Dialers-Water	\$ 514	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
176 008-0115-555.18-03 Sta.Fuel&Gas-Water	\$ 3,600	\$ 3,600	\$ 3,672	\$ 3,745	\$ 3,820	\$ 3,897	\$ 3,975	\$ 4,054	\$ 4,135	\$ 4,218	\$ 4,302
177 008-0115-555.20-01 Vehicle Oper-Water	\$ 26,000	\$ 26,000	\$ 26,520	\$ 27,050	\$ 27,591	\$ 28,143	\$ 28,706	\$ 29,280	\$ 29,866	\$ 30,463	\$ 31,072
178 008-0115-555.20-02 Vehicle Main-Water	\$ 11,057	\$ 11,057	\$ 11,278	\$ 11,504	\$ 11,734	\$ 11,968	\$ 12,208	\$ 12,452	\$ 12,701	\$ 12,955	\$ 13,214
179 Reduction to Maintenance	\$ -	\$ (21,296)	\$ (21,828)	\$ (22,374)	\$ (22,933)	\$ (23,507)	\$ (24,094)	\$ (24,697)	\$ (25,314)	\$ (25,947)	\$ (26,596)
180 008-0115-555.22-01 Water Testing-Water	\$ 23,628	\$ 23,628	\$ 24,101	\$ 24,583	\$ 25,074	\$ 25,576	\$ 26,087	\$ 26,609	\$ 27,141	\$ 27,684	\$ 28,238
181 008-0115-555.26-03 Chemicals-Water	\$ 119,500	\$ 119,500	\$ 123,085	\$ 126,778	\$ 130,581	\$ 134,498	\$ 138,533	\$ 142,689	\$ 146,970	\$ 151,379	\$ 155,920
182 008-0115-555.32-01 Mtls&Supp.Gen-Water	\$ 24,927	\$ 24,927	\$ 25,426	\$ 25,934	\$ 26,453	\$ 26,982	\$ 27,521	\$ 28,072	\$ 28,633	\$ 29,206	\$ 29,790
183 008-0115-555.32-02 Safety Supply-Water	\$ 4,386	\$ 4,386	\$ 4,474	\$ 4,563	\$ 4,654	\$ 4,748	\$ 4,844	\$ 4,939	\$ 5,038	\$ 5,139	\$ 5,242
184 008-0115-555.32-04 Tools-Supply	\$ 4,390	\$ 4,390	\$ 4,478	\$ 4,567	\$ 4,659	\$ 4,752	\$ 4,847	\$ 4,944	\$ 5,043	\$ 5,144	\$ 5,246
185 008-0115-555.40-01 Power-Bldg.Util-Water	\$ 6,406	\$ 6,406	\$ 6,534	\$ 6,665	\$ 6,798	\$ 6,934	\$ 7,073	\$ 7,214	\$ 7,358	\$ 7,506	\$ 7,656
186 008-0115-555.40-02 Phone/Fax-Bldg.Util-Water	\$ 8,686	\$ 8,686	\$ 8,860	\$ 9,037	\$ 9,218	\$ 9,402	\$ 9,590	\$ 9,782	\$ 9,977	\$ 10,177	\$ 10,381
187 008-0115-555.40-03 Waste Mgmt-Bldg.Util-W	\$ 2,375	\$ 2,375	\$ 2,423	\$ 2,471	\$ 2,520	\$ 2,571	\$ 2,622	\$ 2,675	\$ 2,728	\$ 2,783	\$ 2,838
188 008-0115-555.40-04 Cable-Bldg.Util-Water	\$ 2,289	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
189 008-0115-555.40-05 Off.Fuel-Bldg.Util-Water	\$ 2,061	\$ 2,061	\$ 2,102	\$ 2,144	\$ 2,187	\$ 2,231	\$ 2,276	\$ 2,321	\$ 2,367	\$ 2,415	\$ 2,463
190 008-0115-555.40-06 Cleaning-Bldg.Util-Water	\$ 233	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268	\$ 273	\$ 278
191 008-0115-555.42-01 Mileage-Water	\$ 112	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
192 008-0115-555.42-02 Staff Development - Water	\$ 2,242	\$ 2,242	\$ 2,287	\$ 2,333	\$ 2,379	\$ 2,427	\$ 2,475	\$ 2,525	\$ 2,575	\$ 2,627	\$ 2,679
193 008-0115-555.42-03 Uniforms-Water	\$ 4,700	\$ 4,700	\$ 4,794	\$ 4,890	\$ 4,988	\$ 5,087	\$ 5,189	\$ 5,293	\$ 5,399	\$ 5,507	\$ 5,617
194 008-0115-555.42-05 Physicals-Water	\$ 643	\$ 643	\$ 656	\$ 669	\$ 682	\$ 696	\$ 710	\$ 724	\$ 739	\$ 753	\$ 768
195 008-0115-555.42-12 Training-Overnight Travel	\$ -	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
196 008-0115-555.44-01 Depreciation-Water	\$ 264,000	\$ 220,000	\$ 222,200	\$ 224,422	\$ 226,666	\$ 228,933	\$ 231,222	\$ 233,534	\$ 235,870	\$ 238,228	\$ 240,611
197 008-0115-555.46-01 Misc.Expense-Water	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
198 008-0115-555.10-15 Replace Meters	\$ 13,500	\$ 9,500	\$ 9,738	\$ 9,981	\$ 10,230	\$ 10,486	\$ 10,748	\$ 11,017	\$ 11,293	\$ 11,575	\$ 11,864
199 008-0115-555.10-16 Developer Meters	\$ 9,500	\$ 18,500	\$ 18,963	\$ 19,437	\$ 19,922	\$ 20,421	\$ 20,931	\$ 21,454	\$ 21,991	\$ 22,540	\$ 23,104
201 Admin Expenses											
202 Department Salary Budget Expense	\$ 1,431,078	\$ 1,531,290	\$ 1,577,229	\$ 1,624,546	\$ 1,673,282	\$ 1,723,480	\$ 1,775,185	\$ 1,828,440	\$ 1,883,294	\$ 1,939,792	\$ 1,997,986
203 General Admin											
204 008-0292-567.05-07 Commissioner Stipend	\$ -	\$ 14,500	\$ 14,935	\$ 15,383	\$ 15,845	\$ 16,320	\$ 16,809	\$ 17,314	\$ 17,833	\$ 18,368	\$ 18,919
205 008-0292-567.05-11 Contractual Employee Reg	\$ 52,481	\$ 20,020	\$ 20,621	\$ 21,239	\$ 21,876	\$ 22,533	\$ 23,209	\$ 23,905	\$ 24,622	\$ 25,361	\$ 26,122
206 008-0292-567.06-01 Casual&Contract Lbr-Admin	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	\$ 5,970	\$ 6,149	\$ 6,334	\$ 6,524
207 008-0292-567.07-01 Payroll Taxes-Overhead	\$ 480,363	\$ 471,779	\$ 485,932	\$ 500,510	\$ 515,526	\$ 530,991	\$ 546,921	\$ 563,329	\$ 580,229	\$ 597,636	\$ 615,565
208 008-0292-567.07-02 Hospitalization-Overhead	\$ 1,623,006	\$ 1,689,373	\$ 1,824,523	\$ 1,970,485	\$ 2,128,123	\$ 2,298,373	\$ 2,482,243	\$ 2,680,823	\$ 2,895,288	\$ 3,126,912	\$ 3,377,064



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
209	008-0292-567.07-04 Long/Term Disab.Overhead	\$ 14,470	\$ 24,779	\$ 25,398	\$ 26,033	\$ 26,684	\$ 27,351	\$ 28,035	\$ 28,736	\$ 29,454	\$ 30,191	\$ 30,946
210	008-0292-567.07-05 Life Insurance-Overhead	\$ 11,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	008-0292-567.07-06 Tuition Reimb-Overhead	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
212	008-0292-567.07-07 MD Pension Plan	\$ 497,204	\$ 521,807	\$ 537,461	\$ 553,585	\$ 570,193	\$ 587,298	\$ 604,917	\$ 623,065	\$ 641,757	\$ 661,009	\$ 680,840
213	008-0292-567.07-08 OPEB Health Benefits	\$ 412,000	\$ 395,000	\$ 404,875	\$ 414,997	\$ 425,372	\$ 436,006	\$ 446,906	\$ 458,079	\$ 469,531	\$ 481,269	\$ 493,301
214	008-0292-567.20-01 Vehicle Operation-Admin	\$ 1,057	\$ 973	\$ 992	\$ 1,012	\$ 1,033	\$ 1,053	\$ 1,074	\$ 1,096	\$ 1,118	\$ 1,140	\$ 1,163
215	008-0292-567.20-02 Vehicle Maintenance-Admin	\$ 184	\$ 113	\$ 115	\$ 118	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135
216	008-0292-567.32-01 Office Supply-Admin	\$ 21,432	\$ 22,343	\$ 22,790	\$ 23,246	\$ 23,711	\$ 24,185	\$ 24,668	\$ 25,162	\$ 25,665	\$ 26,178	\$ 26,702
217	008-0292-567.32-02 Office Printing-Admin.	\$ 27,243	\$ 26,371	\$ 26,898	\$ 27,436	\$ 27,985	\$ 28,545	\$ 29,116	\$ 29,698	\$ 30,292	\$ 30,898	\$ 31,516
218	008-0292-567.32-03 Postage-Admin	\$ 97,567	\$ 96,567	\$ 98,498	\$ 100,468	\$ 102,478	\$ 104,527	\$ 106,618	\$ 108,750	\$ 110,925	\$ 113,144	\$ 115,407
219	008-0292-567.34-01 Prop&Liab.Ins-Overhead	\$ 315,087	\$ 300,087	\$ 306,089	\$ 312,211	\$ 318,455	\$ 324,824	\$ 331,320	\$ 337,947	\$ 344,706	\$ 351,600	\$ 358,632
220	008-0292-567.36-01 Accounting-Overhead	\$ 17,900	\$ 18,400	\$ 18,768	\$ 19,143	\$ 19,526	\$ 19,917	\$ 20,315	\$ 20,721	\$ 21,136	\$ 21,559	\$ 21,990
221	008-0292-567.36-02 Computer Svcs-Overhead	\$ 131,834	\$ 117,294	\$ 121,986	\$ 126,865	\$ 131,940	\$ 137,217	\$ 142,706	\$ 148,414	\$ 154,351	\$ 160,525	\$ 166,946
222	008-0292-567.36-03 Legal Services-Overhead	\$ 154,000	\$ 156,330	\$ 159,457	\$ 162,646	\$ 165,899	\$ 169,217	\$ 172,601	\$ 176,053	\$ 179,574	\$ 183,166	\$ 186,829
223	008-0292-567.36-04 Misc.Consultants-Admin	\$ 13,500	\$ 11,500	\$ 11,730	\$ 11,965	\$ 12,204	\$ 12,448	\$ 12,697	\$ 12,951	\$ 13,210	\$ 13,474	\$ 13,744
224	008-0292-567.36-05 Public Relations	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	008-0292-567.40-01 Power-Bldg.Util-Admin	\$ 10,042	\$ 10,042	\$ 10,243	\$ 10,448	\$ 10,657	\$ 10,870	\$ 11,087	\$ 11,309	\$ 11,535	\$ 11,766	\$ 12,001
226	008-0292-567.40-02 Phone/Fax-Bldg.Util-Admin	\$ 55,300	\$ 31,900	\$ 32,538	\$ 33,189	\$ 33,853	\$ 34,530	\$ 35,220	\$ 35,925	\$ 36,643	\$ 37,376	\$ 38,123
227	008-0292-567.40-03 Waste Mgmt-Bldg.Util-Admi	\$ 1,053	\$ 1,053	\$ 1,074	\$ 1,096	\$ 1,117	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,210	\$ 1,234	\$ 1,258
228	008-0292-567.40-04 Cable_Bldg.Util-Admin	\$ 7,197	\$ 7,197	\$ 7,341	\$ 7,488	\$ 7,638	\$ 7,790	\$ 7,946	\$ 8,105	\$ 8,267	\$ 8,432	\$ 8,601
229	008-0292-567.40-05 Off.Fuel&Gas-Bldg.Util-Ad	\$ 101	\$ 101	\$ 103	\$ 105	\$ 107	\$ 109	\$ 112	\$ 114	\$ 116	\$ 118	\$ 121
230	008-0292-567.40-06 Cleaning-Bldg.Util-Admin	\$ 6,756	\$ 6,756	\$ 6,891	\$ 7,029	\$ 7,170	\$ 7,313	\$ 7,459	\$ 7,608	\$ 7,761	\$ 7,916	\$ 8,074
231	008-0292-567.40-07 CAM First Colony	\$ 8,189	\$ 8,189	\$ 8,353	\$ 8,520	\$ 8,690	\$ 8,864	\$ 9,041	\$ 9,222	\$ 9,407	\$ 9,595	\$ 9,787
232	008-0292-567.42-01 Mileage-Admin	\$ 6,254	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
233	008-0292-567.42-02 Staff Development - Admin	\$ 9,585	\$ 10,135	\$ 10,338	\$ 10,544	\$ 10,755	\$ 10,970	\$ 11,190	\$ 11,414	\$ 11,642	\$ 11,875	\$ 12,112
234	008-0292-567.42-03 Uniforms-Admin	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
235	008-0292-567.42-05 Physicals-Admin	\$ 1,376	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,464	\$ 1,494	\$ 1,524	\$ 1,554	\$ 1,585	\$ 1,617	\$ 1,649
236	008-0292-567.42-12 Training-Overnight Travel	\$ 25,200	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536
237	008-0292-567.44-01 Depreciation-Admin	\$ 105,000	\$ 105,000	\$ 106,050	\$ 107,111	\$ 108,182	\$ 109,263	\$ 110,356	\$ 111,460	\$ 112,574	\$ 113,700	\$ 114,837
238	008-0292-567.46-01 Bond Fees - Admin.	\$ 2,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	008-0292-567.46-02 Classifieds - Overhead	\$ 9,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	008-0292-567.46-04 Misc.Expense-Admin	\$ 7,500	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	\$ 8,281	\$ 8,446	\$ 8,615	\$ 8,787	\$ 8,963
241	008-0292-567.46-05 Employment Advertising	\$ 6,000	\$ 15,175	\$ 15,479	\$ 15,788	\$ 16,104	\$ 16,426	\$ 16,754	\$ 17,090	\$ 17,431	\$ 17,780	\$ 18,136
242	008-0292-567.48-01 Dues&Subscrip-Overhead	\$ 13,953	\$ 13,085	\$ 13,347	\$ 13,614	\$ 13,886	\$ 14,164	\$ 14,447	\$ 14,736	\$ 15,031	\$ 15,331	\$ 15,638
243	008-0292-567.50-01 Recv'y Cost-Admin-Grants	\$ (10,913)	\$ (17,584)	\$ (17,936)	\$ (18,294)	\$ (18,660)	\$ (19,033)	\$ (19,414)	\$ (19,802)	\$ (20,198)	\$ (20,602)	\$ (21,015)
244	008-0292-567.07-03 PENSION LOAN	\$ 113,092	\$ 113,092	\$ 115,354	\$ 117,661	\$ 120,014	\$ 122,414	\$ 124,863	\$ 127,360	\$ 129,907	\$ 132,505	\$ 135,155
245	008-0292-567.07-12 Wellness Program	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246	008-0292-567.46-06 Merchant Fees	\$ 101,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	008-0292-567.40-08 Fire/Burglar Alarm	\$ 2,585	\$ 2,585	\$ 2,637	\$ 2,689	\$ 2,743	\$ 2,798	\$ 2,854	\$ 2,911	\$ 2,969	\$ 3,029	\$ 3,089
248	IT											
249	008-0292-568.32-01 Office Supply-IT	\$ 36,762	\$ 31,286	\$ 31,912	\$ 32,550	\$ 33,201	\$ 33,865	\$ 34,542	\$ 35,233	\$ 35,938	\$ 36,657	\$ 37,390
250	008-0292-568.42-01 Mileage-IT	\$ 3,800	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
251	008-0292-568.42-02 Staff Development - IT	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
252	008-0292-568.42-12 Training-Overnight Travel	\$ -	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378
253	Bank Fees/On-Line Bill Payment Fees	\$ -	\$ 101,000	\$ 103,020	\$ 105,080	\$ 107,182	\$ 109,326	\$ 111,512	\$ 113,742	\$ 116,017	\$ 118,338	\$ 120,704
254	008-0292-568-4002 Cell phones/tablets/mifis	\$ -	\$ 23,400	\$ 23,985	\$ 24,585	\$ 25,199	\$ 25,829	\$ 26,475	\$ 27,137	\$ 27,815	\$ 28,511	\$ 29,223
255	Engineering Expenses											
256	Department Salary Budget Expense	\$ 830,280	\$ 810,946	\$ 835,274	\$ 860,333	\$ 886,143	\$ 912,727	\$ 940,109	\$ 968,312	\$ 997,361	\$ 1,027,282	\$ 1,058,101
257	Locates											
261	008-0393-576.05-01 Regular	\$ -	\$ 140,405	\$ 144,617	\$ 148,956	\$ 153,424	\$ 158,027	\$ 162,768	\$ 167,651	\$ 172,680	\$ 177,861	\$ 183,197
262	008-0393-576.05-11 Contractual Employee Reg	\$ 10,800	\$ 10,800	\$ 11,124	\$ 11,458	\$ 11,801	\$ 12,155	\$ 12,520	\$ 12,896	\$ 13,283	\$ 13,681	\$ 14,092



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
263	008-0393-576.20-01 Veh Ops Inspections	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
264	008-0393-576.20-02 Veh Maint Inspections	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
265	008-0393-576.32-01 Inspector Supplies	\$ 4,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
266	008-0393-576.50-02 Sewer	\$ 130,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	General Engineering											
269	008-0393-578.06-01 Casual&Contract Labor-Eng	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270	008-0393-578.20-01 Vehicle Operation-Eng	\$ 10,315	\$ 12,400	\$ 12,648	\$ 12,901	\$ 13,159	\$ 13,422	\$ 13,691	\$ 13,964	\$ 14,244	\$ 14,529	\$ 14,819
271	008-0393-578.20-02 Vehicle Maintenance-Eng	\$ 2,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272	008-0393-578.32-01 Office Supplies-Eng	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158
273	008-0393-578.32-02 Office Printing-Eng	\$ 1,250	\$ 1,250	\$ 1,275	\$ 1,301	\$ 1,327	\$ 1,353	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,465	\$ 1,494
274	008-0393-578.36-01 Inspec Prof Svcs	\$ 30,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853
275	008-0393-578.38-01 Miss Utility Svcs.-Eng	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158
276	008-0393-578.40-01 Power-Bldg.Util-Eng	\$ 4,245	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,781	\$ 4,876	\$ 4,974	\$ 5,073
277	008-0393-578.40-02 Phone/Fax-Bldg.Util-Eng	\$ 4,900	\$ 4,900	\$ 4,998	\$ 5,098	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856
278	008-0393-578.40-03 Waste Mgmt-Bldg.Util-Eng	\$ 1,469	\$ 1,469	\$ 1,498	\$ 1,528	\$ 1,559	\$ 1,590	\$ 1,622	\$ 1,654	\$ 1,687	\$ 1,721	\$ 1,756
279	008-0393-578.40-04 Cable-Bldg.Util-Eng	\$ 1,591	\$ 1,591	\$ 1,623	\$ 1,655	\$ 1,688	\$ 1,722	\$ 1,757	\$ 1,792	\$ 1,828	\$ 1,864	\$ 1,901
280	008-0393-578.40-05 Off.Fuel-Bldg.Util-Eng	\$ 456	\$ 456	\$ 465	\$ 474	\$ 484	\$ 494	\$ 503	\$ 514	\$ 524	\$ 534	\$ 545
281	008-0393-578.40-06 Cleaning-Bldg.Util-Eng	\$ 1,639	\$ 1,639	\$ 1,672	\$ 1,705	\$ 1,739	\$ 1,774	\$ 1,810	\$ 1,846	\$ 1,883	\$ 1,920	\$ 1,959
282	008-0393-578.42-01 Mileage-Eng	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234	\$ 239
283	008-0393-578.42-02 Staff Development - Eng	\$ 6,150	\$ 4,400	\$ 4,488	\$ 4,578	\$ 4,669	\$ 4,763	\$ 4,858	\$ 4,955	\$ 5,054	\$ 5,155	\$ 5,258
284	008-0393-578.42-03 Uniforms-Eng	\$ 2,800	\$ 2,800	\$ 2,856	\$ 2,913	\$ 2,971	\$ 3,031	\$ 3,091	\$ 3,153	\$ 3,216	\$ 3,281	\$ 3,346
285	008-0393-578.42-05 Physicals-Eng	\$ 382	\$ 382	\$ 390	\$ 397	\$ 405	\$ 413	\$ 422	\$ 430	\$ 439	\$ 448	\$ 457
286	008-0393-578.42-12 Training-Overnight Travel	\$ 3,500	\$ 4,330	\$ 4,417	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,781	\$ 4,876	\$ 4,974	\$ 5,073	\$ 5,175
287	008-0393-578.44-01 Depreciation-Eng	\$ 35,000	\$ 35,000	\$ 35,350	\$ 35,704	\$ 36,061	\$ 36,421	\$ 36,785	\$ 37,153	\$ 37,525	\$ 37,900	\$ 38,279
288	008-0393-578.46-01 Misc.Expense-Eng	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
289	008-0393-578.50-01 Recv'y of Cost-Eng	\$ (388,671)	\$ (174,181)	\$ (177,665)	\$ (181,218)	\$ (184,842)	\$ (188,539)	\$ (192,310)	\$ (196,156)	\$ (200,079)	\$ (204,081)	\$ (208,162)
293	Additional FY 2017-FY 2018 Expenditures											
294	008-0110-520.32-02 Safety Supplies	\$ 7,062	\$ 5,752	\$ 5,896	\$ 6,043	\$ 6,194	\$ 6,349	\$ 6,508	\$ 6,671	\$ 6,837	\$ 7,008	\$ 7,183
295	008-0110-526.32-02 Safety Supplies	\$ 988	\$ 4,442	\$ 4,553	\$ 4,667	\$ 4,784	\$ 4,903	\$ 5,026	\$ 5,151	\$ 5,280	\$ 5,412	\$ 5,547
296	008-0115-525.32-02 Safety Supplies	\$ 3,500	\$ 2,864	\$ 2,936	\$ 3,009	\$ 3,084	\$ 3,161	\$ 3,240	\$ 3,321	\$ 3,404	\$ 3,490	\$ 3,577
297	008-0115-555.32-07 Lab Supplies	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298	008-0110-520.42-02 training	\$ 1,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	008-0110-526.42-02 training	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	008-0110-503.10-01 maintenance parts	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	008-0115-553.10-01 Parts	\$ 13,000	\$ 12,000	\$ 12,300	\$ 12,608	\$ 12,923	\$ 13,246	\$ 13,577	\$ 13,916	\$ 14,264	\$ 14,621	\$ 14,986
302	008-0115-553.10-02 Repairs	\$ 15,671	\$ 14,000	\$ 14,350	\$ 14,709	\$ 15,076	\$ 15,453	\$ 15,840	\$ 16,236	\$ 16,642	\$ 17,058	\$ 17,484
303	008-0110-503.32-01 Materials & Sup General	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304	008-0115-553.32-01 Materials & Sup General	\$ 1,000	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
305	008-0110-503.32-02 Safety Supplies	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	008-0115-553.32-02 Safety Supplies	\$ 500	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
307	008-0110-503.32-04 Tools	\$ 500	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
308	008-0115-553.32-04 Tools	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309	008-0115-525.42-02 Safety Training	\$ 851	\$ 2,382	\$ 2,442	\$ 2,503	\$ 2,565	\$ 2,629	\$ 2,695	\$ 2,762	\$ 2,831	\$ 2,902	\$ 2,975
310	008-0110-503.42-03 Uniforms	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	008-0115-553.42-03 Uniforms	\$ 300	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
312	008-0110-503.42-05 Physicals	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	008-0115-553.42-05 Physicals	\$ 100	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
314	008-0110-503.42-12 Training-Overnight Travel	\$ 2,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
315	008-0115-553.42-12 Training-Overnight Travel	\$ 5,040	\$ 4,000	\$ 4,100	\$ 4,203	\$ 4,308	\$ 4,415	\$ 4,526	\$ 4,639	\$ 4,755	\$ 4,874	\$ 4,995
316	008-0115-525-4205 Physicals	\$ -	\$ 150	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 183	\$ 187
317	008-0115-559-4202 Staff Development	\$ -	\$ 466	\$ 478	\$ 490	\$ 502	\$ 514	\$ 527	\$ 540	\$ 554	\$ 568	\$ 582
318	008-0115-559-4212 Overnight	\$ -	\$ 126	\$ 129	\$ 132	\$ 136	\$ 139	\$ 143	\$ 146	\$ 150	\$ 154	\$ 157



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Projection of Cash Outflows

Schedule 5

Expense Item	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
319 80115-559.3207 lab supplies	\$ -	\$ 7,190	\$ 7,370	\$ 7,554	\$ 7,743	\$ 7,936	\$ 8,135	\$ 8,338	\$ 8,547	\$ 8,760	\$ 8,979
320 008-0292-569-4202 Physicals	\$ -	\$ 1,850	\$ 1,896	\$ 1,944	\$ 1,992	\$ 2,042	\$ 2,093	\$ 2,145	\$ 2,199	\$ 2,254	\$ 2,310
321 Subtotal	\$ 14,888,469	\$ 15,204,307	\$ 15,688,853	\$ 16,193,712	\$ 16,720,017	\$ 17,268,976	\$ 17,841,882	\$ 18,440,115	\$ 19,065,150	\$ 19,718,568	\$ 20,402,058
322 Transfers Out											
Capital Funding Transfer from Deprecation	\$ 387,000	\$ 360,000	\$ 363,600	\$ 367,236	\$ 370,908	\$ 374,617	\$ 378,364	\$ 382,147	\$ 385,969	\$ 389,828	\$ 393,727
Capital Funding Transfer from Operations	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
324 Total - Transfer Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
325 Personal Services	\$ 9,217,777	\$ 9,629,277	\$ 10,000,075	\$ 10,388,702	\$ 10,796,232	\$ 11,223,815	\$ 11,672,681	\$ 12,144,149	\$ 12,639,631	\$ 13,160,639	\$ 13,708,797
326 Variable Operational & Maintenance Expenses	\$ 1,898,443	\$ 1,956,443	\$ 2,000,737	\$ 2,046,072	\$ 2,092,473	\$ 2,139,966	\$ 2,188,578	\$ 2,238,338	\$ 2,289,272	\$ 2,341,409	\$ 2,394,781
327 Fixed Operational & Maintenance Expenses	\$ 3,772,249	\$ 3,618,587	\$ 3,688,041	\$ 3,758,938	\$ 3,831,312	\$ 3,905,195	\$ 3,980,622	\$ 4,057,628	\$ 4,136,248	\$ 4,216,520	\$ 4,298,481
328 Transfers Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
329 Personal Services (1)	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
330 Variable Operational & Maintenance Expenses (1)	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
331 Fixed Operational & Maintenance Expenses (1)	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
332 Transfers Out	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
334 Personal Services	\$ 8,756,888	\$ 9,147,813	\$ 9,500,071	\$ 9,869,267	\$ 10,256,421	\$ 10,662,624	\$ 11,089,047	\$ 11,536,942	\$ 12,007,649	\$ 12,502,607	\$ 13,023,357
335 Variable Operational & Maintenance Expenses	\$ 1,898,443	\$ 1,858,621	\$ 1,900,700	\$ 1,943,768	\$ 1,987,849	\$ 2,032,968	\$ 2,079,150	\$ 2,126,421	\$ 2,174,808	\$ 2,224,339	\$ 2,275,042
336 Fixed Operational & Maintenance Expenses	\$ 3,017,799	\$ 2,894,870	\$ 2,950,433	\$ 3,007,151	\$ 3,065,050	\$ 3,124,156	\$ 3,184,498	\$ 3,246,102	\$ 3,308,998	\$ 3,373,216	\$ 3,438,785
337 Transfers Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
338 Total	\$ 13,847,590	\$ 14,211,451	\$ 14,692,110	\$ 15,151,320	\$ 15,656,580	\$ 16,172,724	\$ 16,742,884	\$ 17,317,402	\$ 17,913,913	\$ 18,542,835	\$ 19,200,927
Unaudited FY 18 Expenditures Total	\$ 13,767,474										



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Projection of Cash Inflows

Schedule 6

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Rate Revenue Growth Assumptions											
2 Water Growth											
3 Equivalent Billing Units	N/A	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%
4 Growth in Volume	N/A	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
5 Sewer Growth											
6 Equivalent Billing Units	N/A	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.86%	0.86%	0.86%
7 Growth in Volume	N/A	0.97%	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
8 Assumed Rate Revenue Increases											
9 Assumed Water Rate Increase	N/A	3.00%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
10 Assumed Sewer Rate Increase	N/A	3.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
11 Water Revenue											
12 Non-Metered Water Revenue	\$ 169,513	\$ 176,272	\$ 180,631	\$ 185,099	\$ 189,678	\$ 194,371	\$ 199,181	\$ 204,110	\$ 209,163	\$ 214,341	\$ 219,649
13 Metered Water Rate Revenue											
14 Base Facility Charges	\$ 2,050,094	\$ 2,131,831	\$ 2,184,552	\$ 2,238,586	\$ 2,293,964	\$ 2,350,722	\$ 2,408,893	\$ 2,468,513	\$ 2,529,617	\$ 2,592,244	\$ 2,656,431
15 Usage Charges	\$ 2,606,663	\$ 2,703,577	\$ 2,767,414	\$ 2,832,759	\$ 2,899,647	\$ 2,968,114	\$ 3,038,198	\$ 3,109,937	\$ 3,183,370	\$ 3,258,536	\$ 3,335,478
16 Ready-to-Serve-Lrg.W.Mtrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Water Tower Rental Fees	\$ 150,019	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412
18 Cut-on Cut-Off Fees	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
19 Total Water Revenue	\$ 5,017,790	\$ 5,203,592	\$ 5,324,510	\$ 5,448,356	\$ 5,575,201	\$ 5,705,119	\$ 5,838,184	\$ 5,974,472	\$ 6,114,062	\$ 6,257,034	\$ 6,403,470
20 Sewer Rate Revenue											
21 Non-Metered Sewer Revenue	\$ 1,281,051	\$ 1,340,339	\$ 1,378,734	\$ 1,418,247	\$ 1,458,910	\$ 1,500,759	\$ 1,543,827	\$ 1,588,150	\$ 1,633,766	\$ 1,680,713	\$ 1,729,029
22 Metered Sewer Rate Revenue											
23 Base Facility Charges	\$ 2,992,211	\$ 3,130,692	\$ 3,220,373	\$ 3,312,665	\$ 3,407,645	\$ 3,505,392	\$ 3,605,988	\$ 3,709,516	\$ 3,816,063	\$ 3,925,719	\$ 4,038,574
24 Usage Charges	\$ 3,845,635	\$ 4,013,633	\$ 4,125,546	\$ 4,240,591	\$ 4,358,854	\$ 4,480,426	\$ 4,605,399	\$ 4,733,869	\$ 4,865,934	\$ 5,001,695	\$ 5,141,255
25 Navy Use	\$ 547,355	\$ 547,355	\$ 549,776	\$ 570,698	\$ 592,676	\$ 615,777	\$ 640,075	\$ 665,649	\$ 692,583	\$ 720,969	\$ 750,903
26 Septage Haulers Revenue	\$ 167,300	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777
27 From Reserves	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
28 Other Income-Sewer	\$ 50,100	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406
29 Total Sewer Rate Revenue	\$ 9,063,651	\$ 9,415,202	\$ 9,657,613	\$ 9,925,384	\$ 10,201,268	\$ 10,485,536	\$ 10,778,471	\$ 11,080,367	\$ 11,391,530	\$ 11,712,279	\$ 12,042,945
30 Engineering Revenue											
31 REC Review/Concept Plan	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100
32 Water Inspection for CO	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300
33 Request for Info/Copies	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700
34 Total Reclaimed Water Rate Revenue	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100
35 Other Operating Revenue											
36 Late Charge Income	\$ 132,000	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824
37 Misc Income	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
38 Meters to Developers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 Meter Installation Expense	\$ (23,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)
40 Total Other Operating Revenue	\$ 119,000	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824
41 Non-Operating Revenues											
42 Interest Income	\$ 71,602	\$ 113,051	\$ 158,739	\$ 207,867	\$ 216,608	\$ 224,174	\$ 230,286	\$ 234,712	\$ 237,418	\$ 238,204	\$ 236,821
43 Total Non-Operating Revenues	\$ 71,602	\$ 113,051	\$ 158,739	\$ 207,867	\$ 216,608	\$ 224,174	\$ 230,286	\$ 234,712	\$ 237,418	\$ 238,204	\$ 236,821
44 Total Revenue	\$ 14,517,143	\$ 15,047,768	\$ 15,456,786	\$ 15,897,531	\$ 16,309,002	\$ 16,730,753	\$ 17,162,866	\$ 17,605,475	\$ 18,058,935	\$ 18,523,441	\$ 18,999,160
Unaudited FY 18 Revenues Total	\$ 14,385,766										

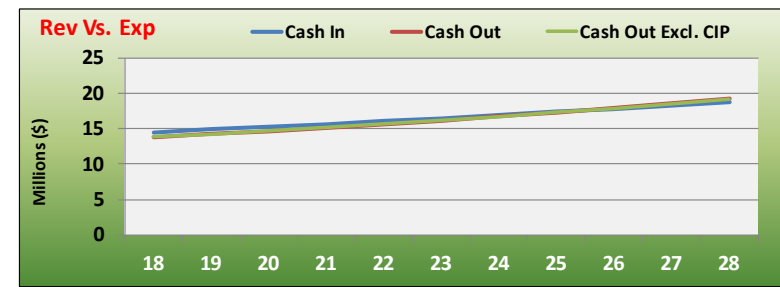
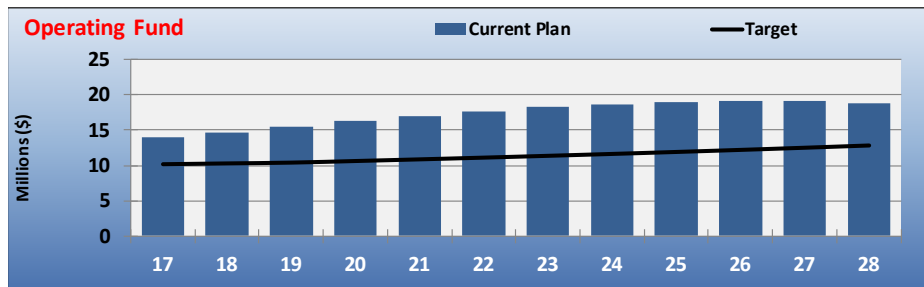


Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

FAMS - Control Panel

Schedule 7

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY																
SAVE	CALC	ROLL		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	<i>Cumulative Change</i>	
			<i>Override ▶</i>		3.00%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	FY 2023	FY 2028
			Water Rate Increases	0.00%	3.00%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	11.84%	23.00%
			<i>Override ▶</i>		3.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	<i>PS FY19 ▶</i>	95.0%
			Sewer Rate Increases	0.00%	3.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	<i>OMV FY19 ▶</i>	95.0%
			Operating Reserve Mo ▶	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	<i>OMF FY19 ▶</i>	80.0%
			Capital Reserve \$ ▶	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	<i>Salary Adjustment?</i>	Yes
Water															<i>Misc Rev.</i>	
Metered Rate-Monthly	\$8.92	\$8.92	9.19	9.33	9.47	9.61	9.75	9.90	10.05	10.20	10.35	10.51				
Usage Rate	\$1.61	\$1.61	1.66	1.68	1.71	1.74	1.77	1.80	1.83	1.86	1.89	1.92				
Non-Metered Rate per EDU	\$16.93	\$16.93	17.44	17.70	17.97	18.24	18.51	18.79	19.07	19.36	19.65	19.94				
Hydrant Meter Charge	\$3.20	\$3.20	3.30	3.35	3.40	3.45	3.50	3.55	3.60	3.65	3.70	3.76				
Sewer															<i>Check</i>	\$ -
Metered Rate-Monthly	\$16.57	\$16.57	17.19	17.54	17.89	18.25	18.62	18.99	19.37	19.76	20.16	20.56				
Usage Rate	\$4.50	\$4.50	4.67	4.76	4.86	4.96	5.06	5.16	5.26	5.37	5.48	5.59				
Non-Metered Rate per EDU	\$39.07	\$39.07	40.54	41.35	42.18	43.02	43.88	44.76	45.66	46.57	47.50	48.45				
Navy Rate	\$3.50	\$3.50	3.50	3.52	3.65	3.79	3.94	4.09	4.26	4.43	4.61	4.80				
Water	\$20.17	\$11.25	\$11.60	\$11.75	\$11.95	\$12.15	\$12.35	\$12.55	\$12.75	\$12.95	\$13.15	\$13.36				
Sewer	\$43.57	\$43.57	\$45.21	\$46.09	\$47.04	\$48.00	\$48.96	\$49.93	\$50.91	\$51.96	\$53.01	\$54.07				
Average Bill (6000 gals.)				\$54.82	56.81	57.84	58.99	60.15	61.31	62.48	63.66	64.91	66.16	67.43		





Appendix A: FY 2018 Revenue Sufficiency Analysis Option 2

Forecast of Net Revenues

Schedule 8

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Total Rate Revenue											
2 Water And Sewer Rate Revenue	\$ 12,945,167	12,945,167	13,496,344	13,857,251	14,227,946	14,608,698	14,999,784	15,401,485	15,814,096	16,237,914	16,673,249
3 Additional Rate Revenue From Partial Py Rate Increase	\$ -	-	-	-	-	-	-	-	-	-	-
4 Additional Revenue From Growth	\$ -	120,991	126,186	129,626	133,161	136,793	140,526	144,360	148,301	152,350	156,510
5 Weather Normalization And Other Adjustments	\$ -	-	-	-	-	-	-	-	-	-	-
6 Subtotal: Base Revenue With Growth	\$ 12,945,167	13,066,158	13,622,530	13,986,877	14,361,108	14,745,492	15,140,309	15,545,846	15,962,396	16,390,264	16,829,759
7 Weighted Average Rate Increase	0.0%	3.5%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
8 Additional Rate Revenue From Rate Increase	\$ -	453,429	247,146	253,823	260,682	267,729	274,970	282,408	290,051	297,904	305,972
9 Price Elasticity Adjustment	\$ -	(23,243)	(12,425)	(12,754)	(13,091)	(13,438)	(13,793)	(14,159)	(14,534)	(14,919)	(15,314)
10 Total Rate Revenue	\$ 12,945,167	13,496,344	13,857,251	14,227,946	14,608,698	14,999,784	15,401,485	15,814,096	16,237,914	16,673,249	17,120,417
11 Plus: Other Operating Revenue	\$ 1,500,374	1,438,374	1,440,795	1,461,717	1,483,695	1,506,796	1,531,094	1,556,668	1,583,602	1,611,988	1,641,922
12 Equals: Total Operating Revenue	\$ 14,445,541	14,934,717	15,298,046	15,689,664	16,092,393	16,506,579	16,932,579	17,370,764	17,821,517	18,285,237	18,762,339
13 Less: Operating Expenses											
14 Personal Services	\$ (8,756,888)	(9,147,813)	(9,500,071)	(9,869,267)	(10,256,421)	(10,662,624)	(11,089,047)	(11,536,942)	(12,007,649)	(12,502,607)	(13,023,357)
15 Variable O&M	\$ (1,898,443)	(1,858,621)	(1,900,700)	(1,943,768)	(1,987,849)	(2,032,968)	(2,079,150)	(2,126,421)	(2,174,808)	(2,224,339)	(2,275,042)
16 O&M	\$ (3,017,799)	(2,894,870)	(2,950,433)	(3,007,151)	(3,065,050)	(3,124,156)	(3,184,498)	(3,246,102)	(3,308,998)	(3,373,216)	(3,438,785)
17 Equals: Net Operating Income	\$ 772,411	\$ 1,033,414	\$ 946,842	\$ 869,478	\$ 783,074	\$ 686,831	\$ 579,885	\$ 461,299	\$ 330,061	\$ 185,075	\$ 25,156
18 Plus: Non-Operating Income/(Expense)											
19 Non-Operating Revenue	\$ -	-	-	-	-	-	-	-	-	-	-
20 Interest Income	\$ 71,602	113,051	158,739	207,867	216,608	224,174	230,286	234,712	237,418	238,204	236,821
21 Capital Funding Account	\$ 561,460	670,147	704,506	698,370	718,169	727,593	768,554	790,084	808,426	832,501	857,470
22 Equals: Net Income	\$ 1,405,473	\$ 1,816,612	\$ 1,810,088	\$ 1,775,715	\$ 1,717,852	\$ 1,638,598	\$ 1,578,725	\$ 1,486,095	\$ 1,375,906	\$ 1,255,780	\$ 1,119,448
23 Less: Revenues Excluded From Coverage Test											
24 Betterment Fees, Srf, Capital Fund Contributions, R&R	\$ (561,460)	(670,147)	(704,506)	(698,370)	(718,169)	(727,593)	(768,554)	(790,084)	(808,426)	(832,501)	(857,470)
25 Equals: Net Income Available For Debt Service	\$ 844,013	\$ 1,146,465	\$ 1,105,582	\$ 1,077,345	\$ 999,683	\$ 911,005	\$ 810,171	\$ 696,011	\$ 567,479	\$ 423,278	\$ 261,977
26 Cash Flow Test											
27 Net Income Available	\$ 844,013	\$ 1,146,465	\$ 1,105,582	\$ 1,077,345	\$ 999,683	\$ 911,005	\$ 810,171	\$ 696,011	\$ 567,479	\$ 423,278	\$ 261,977
28 Less: Non-Operating Expenditures	\$ -	-	-	-	-	-	-	-	-	-	-
29 Net Interfund Transfers (In - Out)	\$ (174,460)	(310,147)	(340,906)	(331,134)	(347,261)	(352,975)	(390,190)	(407,937)	(422,458)	(442,673)	(463,744)
30 Capital Outlay	\$ -	-	-	-	-	-	-	-	-	-	-
31 Net Cash Flow	\$ 669,553	\$ 836,318	\$ 764,676	\$ 746,211	\$ 652,422	\$ 558,030	\$ 419,981	\$ 288,074	\$ 145,022	\$ (19,394)	\$ (201,766)
32 Unrestricted Reserve Fund Test											
33 Balance At Beginning Of Fiscal Year	\$ 13,985,705	\$ 14,655,258	\$ 15,491,576	\$ 16,256,251	\$ 17,002,462	\$ 17,654,884	\$ 18,212,914	\$ 18,632,895	\$ 18,920,968	\$ 19,065,990	\$ 19,046,596
34 Cash Flow Surplus/(Deficit)	\$ 669,553	\$ 836,318	\$ 764,676	\$ 746,211	\$ 652,422	\$ 558,030	\$ 419,981	\$ 288,074	\$ 145,022	\$ -	\$ -
35 Reserve Fund Balance Used For Cash Flow Deficit	\$ -	-	-	-	-	-	-	-	-	(19,394)	(201,766)
36 Projects Designated To Be Paid With Cash	\$ -	-	-	-	-	-	-	-	-	-	-
37 Projects Paid With Reserve Funds (Non Specified Funds)	\$ -	-	-	-	-	-	-	-	-	-	-
38 Balance At End Of Fiscal Year	\$ 14,655,258	\$ 15,491,576	\$ 16,256,251	\$ 17,002,462	\$ 17,654,884	\$ 18,212,914	\$ 18,632,895	\$ 18,920,968	\$ 19,065,990	\$ 19,046,596	\$ 18,844,830
39 Minimum Working Capital Reserve Target	\$ 10,321,565	\$ 10,435,652	\$ 10,660,602	\$ 10,895,093	\$ 11,139,660	\$ 11,394,874	\$ 11,661,347	\$ 11,939,732	\$ 12,230,728	\$ 12,535,081	\$ 12,853,592
40 Excess/(Deficiency) Of Working Capital To Target	\$ 4,333,693	\$ 5,055,924	\$ 5,595,649	\$ 6,107,369	\$ 6,515,224	\$ 6,818,040	\$ 6,971,548	\$ 6,981,236	\$ 6,835,262	\$ 6,511,515	\$ 5,991,238



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Assumptions

Schedule 1

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Annual Growth:											
Water:											
Non-Metered											
Average Number of Accounts	810	810	810	810	810	810	810	810	810	810	810
Growth ⁽¹⁾	0	0	0	0	0	0	0	0	0	0	0
Percent Increase		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered											
Average Number of Accounts	18,595	18,781	18,969	19,158	19,350	19,543	19,739	19,936	20,135	20,337	20,540
Growth ⁽¹⁾		186	188	190	192	193	195	197	199	201	203
Percent Increase		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Metered Volume											
Annual Metered Consumption	1,132,823	1,144,152	1,155,593	1,167,149	1,178,820	1,190,609	1,202,515	1,214,540	1,226,685	1,238,952	1,251,342
Growth		11,328	11,442	11,556	11,671	11,788	11,906	12,025	12,145	12,267	12,390
Percent Increase		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Sewer:											
Non-Metered											
Average Number of Accounts	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653
Growth ⁽¹⁾		0	0	0	0	0	0	0	0	0	0
Percent Increase		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered											
Average Number of Accounts	14,610	14,756	14,904	15,053	15,203	15,355	15,509	15,664	15,821	15,979	16,139
Growth ⁽¹⁾		146	148	149	151	152	154	155	157	158	160
Percent Increase		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Volume											
Average Volume	871,491	879,987	888,567	897,234	905,987	914,827	923,756	932,774	941,883	951,082	960,374
Growth ⁽¹⁾		8,496	8,581	8,666	8,753	8,841	8,929	9,018	9,108	9,200	9,292
Percent Increase		0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
Average Annual Interest Earnings Rate:											
On Fund Balances:	0.50%	0.75%	1.00%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Operating Budget Reserve:											
Target (Number of Months of Reserve)	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Operating Budget Execution Percentage:											
Personal Services ⁽¹⁾	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Variable O&M ⁽¹⁾	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Fixed O&M ⁽¹⁾	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%

(1) Execution rates in FY 2020 and forward are based on an analysis of historical budget execution



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Personal Services									
Casual Labor	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Commissioner Stipend	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contractual Employee Reg	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contractual Employees OT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Hospitalization-Overhead	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Life Insurance-Overhead	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Long/Term Disab.Overhead	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
MD Pension Plan	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OPEB Health Benefits	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Payroll Taxes-Overhead	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Professional Service	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pension Loan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Retirement-Overhead	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Salary-OT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Salary-Regular	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Standby	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Supplemental Pay	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tuition Reimb-Overhead	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operational Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Accounting-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Engineering	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Eng-Water Opera	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate OH-Water Opera.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Allocate Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Amortized Bond Fees-Admin	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bank Fees/On-Line Bill Payment Fees	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Fees - Admin.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Buildings	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Bldg.Supply-S.Treatment	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Building Utilities	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Cost Escalation Factors

Schedule 2

Expense Line Item	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Cable	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CAM First Colony	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Camera Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Chemicals	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Classifieds - Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cleaning	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Computer Svcs-Overhead	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Contingencies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Depreciation	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Dues&Subscrip	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Employment Advertising	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Employee Related Expense	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Engineering Review	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fire Hydrant ISO Inspec.	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
First Colony CAM	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Flow monitoring devices	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fuel (Diesel & Oil)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Generator Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grinder Pump Inventory	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grinder Pump Tools	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grounds	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspec Prof Svcs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspection Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Inspector Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Insurance	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Lab.Supply	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Lab&Soils Testing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Lead/Copper/Mjr.Test-W	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Legal Services-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Leonardtown Plant-Treat	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Maintenance Grinder Pumps	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Major System Repair	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Major Testing	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Materials & Sup General	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Meter Reading Expense	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mileage	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Misc Consultant	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Miscellaneous Exp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Miss Utility Svcs.-Eng	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mortgage Expense-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Office Fuel	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Office/Print Supp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Pagers	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Phone/Fax	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Physicals	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Postage	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Power	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Prop&Liab.Ins-Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Professional Service	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Public Relations	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Recv'y of Cost	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Rent	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Review Salary Overhead	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Safety Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SCADA	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sewer	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Sludge Removal-Sewer Trea	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SSO Fines & Penalties	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Staff Development	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Station Fuel & Gas	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Stations/Bldgs/Inventory	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Cost Escalation Factors

Schedule 2

<u>Expense Line Item</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Supplies	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Telephone & Dialers	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Tools	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
TP Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
TP Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Trailer Rent Exp	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Training	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Training-Overnight Travel	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Uniforms	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Vehicle Maintenance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Vehicle Operations	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Waste Mgmt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Construction Safety	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Meter Reading-W	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Water Testing-Water	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
WW Construction Parts	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
WWTP Repairs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Default Inflation Factor (if expense not listed above)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Realized Operating Inflation Factor	3.85%	3.89%	3.92%	3.96%	4.00%	4.04%	4.08%	4.12%	4.17%



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Customer Account History & Forecast

Schedule 3

Fiscal Year Ending:	Forecast											
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Water												
Non-Metered Total Equivalent Billing Units												
Total Accounts	810	810	810	810	810	810	810	810	810	810	810	810
Growth (Accts) (1)	0	0	0	0	0	0	0	0	0	0	0	0
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered Equivalent Billing Units												
Total Accounts	18,595	18,781	18,969	19,158	19,350	19,543	19,739	19,936	20,135	20,337	20,540	20,540
Growth (Accts)	184	186	188	190	192	193	195	197	199	201	203	203
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Usage (1,000 gal.)												
Billed Use	1,132,823	1,144,152	1,155,593	1,167,149	1,178,820	1,190,609	1,202,515	1,214,540	1,226,685	1,238,952	1,251,342	1,251,342
% Change	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Sewer												
Non-Metered Total Equivalent Billing Units												
Total Accounts	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653
Growth (Accts) (1)	0	0	0	0	0	0	0	0	0	0	0	0
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered Equivalent Billing Units												
Total Accounts	14,610	14,756	14,904	15,053	15,203	15,355	15,509	15,664	15,821	15,979	16,139	16,139
Growth (Accts)	145	146	148	149	151	152	154	155	157	158	160	160
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Metered Use Navy (1,000 gal.)												
Billed Use	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387
% Change (2)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered Use St. Mary's College Usage (1,000 gal.)												
Billed Use	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treatment Plant Influent Volume (1,000 gal.)												
Billed Use	871,491	879,987	888,567	897,234	905,987	914,827	923,756	932,774	941,883	951,082	960,374	960,374
% Change (2)	-26.39%	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%

(1) Non-Metered equivalent accounts received a calibrating adjustment in FY 2014 to reconcile the expected revenue and number of accounts

(2) Volume for both the Navy and St. Mary's College were calibrated in FY 2015



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

FY 2018 Beginning Balances

Schedule 4

Source: Trial Balance FY17

	Revenue Fund
CURRENT UNRESTRICTED ASSETS	
MD Bank & Trust Company / MD B&T-Operating Account	\$ 165,632,856
MD Bank & Trust Company / MD B&T-Deposit Account	\$ (168,088,422)
MD Bank & Trust Company / MD B&T-Payroll Account	\$ 3,464,922
Petty Cash Account / Petty Cash-Operations	\$ 500
Petty Cash Account / Billing Cash Drawers	\$ 1,000
MLGIP MercSafe Deposit / Investments	\$ 3,331,216
CDARS - Old Line Bank / Investments	\$ 10,000,000
Accounts Receivable / Accounts Receivable	\$ 1,258,222
Accounts Receivable / credit balance	\$ (180,511)
Accounts Receivable / Accounts Receivable-Other	\$ 86,996
Prepaid Insurance / Prepaid Insurance	\$ 57,912
Other Prepays / Other Prepays	\$ 349,909
Inventory / Radio Rd Meter Proj Inven	\$ 116,960
Exchange / Exchange-general	\$ 70,199
Exchange / Suspense Utility Cash	\$ 504,660
Exchange / Exchange-Cash Management	\$ (542,948)
Interest Receivable / Interest Receivable	\$ 18,091
TOTAL CURRENT ASSETS	\$ 16,081,565



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

FY 2018 Beginning Balances

Schedule 4

Source: Trial Balance FY17

	Revenue Fund
CURRENT LIABILITIES	
Offset account / Offset Acc't-open payable	(951,426)
Accounts Payable / A/P-General Fund	(10,941)
Accruals Payable / Accrued Wages Payable	(731,265)
Accruals Payable / Other Accrued Exp.Payable	(69,807)
Accruals Payable / Bay Restoration Liability	-
Employee Deduc.Payable / Employee Pay-W/H Taxes	(53,017)
Employee Deduc.Payable / Employee Pay-Life Insur.	(1,391)
Employee Deduc.Payable / Employee Pay-TDA	-
Employee Deduc.Payable / Employee Pay-Uniforms	613
Employee Deduc.Payable / Employee Pay-Disability	(330)
Employee Deduc.Payable / Employee Pay-Hospitaliza.	(8,397)
Employee Deduc.Payable / Employee Pay-Garnishment	(1,255)
Employee Deduc.Payable / FSA	(19,145)
Employee Deduc.Payable / FSA-Dependent Care	(1,753)
Employee Deduc.Payable / Pension Contribution	(13,552)
Employee Deduc.Payable / 457 Retirement Plan	(6,801)
Employee Deduc.Payable / Aflac Insurance	(893)
Employee Deduc.Payable / Uniform purchase reimb	139
Employee Deduc.Payable / Sunshine Fund	(72)
Deferred Inspec Fees / Deferred Inspec Fees	(22,213)
Cash Bond / Cash Bond Developer Acct	(87,394)
CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$ 14,102,665
Plus/(Less): Inventory / Radio Rd Meter Proj Inven	\$ (116,960)
Plus/(Less): Inventory / Sewer	\$ -
Plus/(Less): Reserve	\$ -
NET UNRESTRICTED FUND BALANCE	\$ 13,985,705

Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Projection of Cash Outflows

Schedule 5

Expense Item	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sewer Expenses											
Department Salary Budget Expense	\$ 2,642,881	2,764,217	2,847,144	2,932,558	3,020,535	3,111,151	3,204,485	3,300,620	3,399,638	3,501,627	3,606,676
Sewer Construction											
008-0110-501.05-11 Contractual Employee Reg	\$ -	\$ 11,232	\$ 11,569	\$ 11,916	\$ 12,274	\$ 12,642	\$ 13,021	\$ 13,412	\$ 13,814	\$ 14,228	\$ 14,655
008-0110-501.10-01 WW Construction Parts	\$ 273	\$ 273	\$ 278	\$ 284	\$ 290	\$ 296	\$ 301	\$ 307	\$ 314	\$ 320	\$ 326
008-0110-501.10-04 Maintenance-Sewer Bldgs.	\$ 118	\$ 118	\$ 120	\$ 123	\$ 125	\$ 128	\$ 130	\$ 133	\$ 136	\$ 138	\$ 141
008-0110-501.10-05 Maintenance-Sewer Lines	\$ 58,000	\$ 58,000	\$ 59,160	\$ 60,343	\$ 61,550	\$ 62,781	\$ 64,037	\$ 65,317	\$ 66,624	\$ 67,956	\$ 69,315
008-0110-501.20-01 Vehicle Operations	\$ 5,620	\$ 5,342	\$ 5,449	\$ 5,558	\$ 5,669	\$ 5,782	\$ 5,898	\$ 6,016	\$ 6,136	\$ 6,259	\$ 6,384
008-0110-501.20-02 Vehicle Maintenance	\$ 7,194	\$ 7,190	\$ 7,334	\$ 7,480	\$ 7,630	\$ 7,783	\$ 7,938	\$ 8,097	\$ 8,259	\$ 8,424	\$ 8,593
008-0110-501.32-01 Materials & Sup General	\$ 12,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
008-0110-501.32-02 Safety Supplies	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
008-0110-501.32-04 Tools	\$ 2,500	\$ 1,864	\$ 1,901	\$ 1,939	\$ 1,978	\$ 2,018	\$ 2,058	\$ 2,099	\$ 2,141	\$ 2,184	\$ 2,228
008-0110-501.40-05 Office Fuel	\$ 1,092	\$ 1,092	\$ 1,114	\$ 1,136	\$ 1,159	\$ 1,182	\$ 1,206	\$ 1,230	\$ 1,254	\$ 1,279	\$ 1,305
008-0110-501.42-01 Mileage	\$ 15	\$ 10	\$ 10	\$ 10	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 12	\$ 12
008-0110-501.42-02 Training	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
008-0110-501.42-03 Uniforms	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
008-0110-501.42-05 Physicals	\$ 696	\$ 696	\$ 710	\$ 724	\$ 739	\$ 753	\$ 768	\$ 784	\$ 799	\$ 815	\$ 832
Sewer Maintenance											
008-0110-502.10-01 Maintenance-S PS Parts	\$ 25,979	\$ 23,379	\$ 23,847	\$ 24,324	\$ 24,810	\$ 25,306	\$ 25,812	\$ 26,329	\$ 26,855	\$ 27,392	\$ 27,940
008-0110-502.10-02 Maintenance-S PS Repairs	\$ 34,035	\$ 30,235	\$ 30,840	\$ 31,456	\$ 32,086	\$ 32,727	\$ 33,382	\$ 34,050	\$ 34,731	\$ 35,425	\$ 36,134
008-0110-502.10-04 Maintenance-Sewer Bldgs.	\$ 1,524	\$ 1,524	\$ 1,554	\$ 1,586	\$ 1,617	\$ 1,650	\$ 1,683	\$ 1,716	\$ 1,751	\$ 1,786	\$ 1,821
008-0110-502.10-05 Maintenance-Sewer Lines	\$ 409	\$ 409	\$ 417	\$ 426	\$ 434	\$ 443	\$ 452	\$ 461	\$ 470	\$ 479	\$ 489
008-0110-502.20-01 Vehicle Operations	\$ 35,000	\$ 34,482	\$ 35,172	\$ 35,875	\$ 36,593	\$ 37,324	\$ 38,071	\$ 38,832	\$ 39,609	\$ 40,401	\$ 41,209
008-0110-502.20-02 Vehicle Maintenance	\$ 34,974	\$ 34,374	\$ 35,061	\$ 35,763	\$ 36,478	\$ 37,208	\$ 37,952	\$ 38,711	\$ 39,485	\$ 40,275	\$ 41,080
008-0110-502.32-01 Mtl&Supp - General	\$ 9,309	\$ 9,309	\$ 9,495	\$ 9,685	\$ 9,879	\$ 10,076	\$ 10,278	\$ 10,483	\$ 10,693	\$ 10,907	\$ 11,125
008-0110-502.32-02 Safety Supplies	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
008-0110-502.32-04 Tools	\$ 4,707	\$ 4,707	\$ 4,801	\$ 4,897	\$ 4,995	\$ 5,095	\$ 5,197	\$ 5,301	\$ 5,407	\$ 5,515	\$ 5,625
008-0110-502.42-02 Staff Development	\$ 3,265	\$ 3,265	\$ 3,330	\$ 3,397	\$ 3,465	\$ 3,534	\$ 3,605	\$ 3,677	\$ 3,750	\$ 3,825	\$ 3,902
008-0110-502.42-03 Uniforms	\$ 5,500	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,444	\$ 6,573
008-0110-502.42-05 Physicals	\$ 1,717	\$ 1,717	\$ 1,751	\$ 1,786	\$ 1,822	\$ 1,859	\$ 1,896	\$ 1,934	\$ 1,972	\$ 2,012	\$ 2,052
008-0110-502.42-12 Training-Overnight Travel	\$ 3,100	\$ 6,400	\$ 6,528	\$ 6,659	\$ 6,792	\$ 6,928	\$ 7,066	\$ 7,207	\$ 7,352	\$ 7,499	\$ 7,649
Sewer Operations											
008-0110-504.10-01 Maintenance- PSParts	\$ 19,446	\$ 19,000	\$ 19,380	\$ 19,768	\$ 20,163	\$ 20,566	\$ 20,978	\$ 21,397	\$ 21,825	\$ 22,262	\$ 22,707
008-0110-504.10-02 Maintenance- PSRepairs	\$ 34,152	\$ 36,000	\$ 36,720	\$ 37,454	\$ 38,203	\$ 38,968	\$ 39,747	\$ 40,542	\$ 41,353	\$ 42,180	\$ 43,023
008-0110-504.10-03 Maintenance- Grounds	\$ 63,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
008-0110-504.10-04 Maintenance-Sewer Bldgs.	\$ 13,238	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154	\$ 15,457	\$ 15,766	\$ 16,082	\$ 16,403	\$ 16,731
008-0110-504.10-05 Maintenance-Sewer Lines	\$ 9,753	\$ 24,000	\$ 24,480	\$ 24,970	\$ 25,469	\$ 25,978	\$ 26,498	\$ 27,028	\$ 27,568	\$ 28,120	\$ 28,682
008-0110-503-1001 SCADA	\$ -	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557	\$ 16,971	\$ 17,395	\$ 17,830	\$ 18,276	\$ 18,733
008-0110-504.10-09 Camera Repairs	\$ 9,541	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
008-0110-504.10-10 Flow monitoring devices	\$ 5,000	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131	\$ 11,353
008-0110-504.10-11 Generator Maintenance	\$ 48,130	\$ 48,130	\$ 49,093	\$ 50,074	\$ 51,076	\$ 52,097	\$ 53,139	\$ 54,202	\$ 55,286	\$ 56,392	\$ 57,520
008-0110-504.12-01 Power	\$ 196,563	\$ 196,563	\$ 200,494	\$ 204,504	\$ 208,594	\$ 212,766	\$ 217,021	\$ 221,362	\$ 225,789	\$ 230,305	\$ 234,911
008-0110-504.14-01 Telephone & Dialers	\$ 34,944	\$ 4,944	\$ 5,043	\$ 5,144	\$ 5,247	\$ 5,352	\$ 5,459	\$ 5,568	\$ 5,679	\$ 5,793	\$ 5,909
008-0110-504.18-01 Station Fuel & Gas	\$ 3,605	\$ 3,605	\$ 3,677	\$ 3,751	\$ 3,826	\$ 3,902	\$ 3,980	\$ 4,060	\$ 4,141	\$ 4,224	\$ 4,308
008-0110-504.20-01 Vehicle Operations	\$ 28,222	\$ 24,035	\$ 24,516	\$ 25,006	\$ 25,506	\$ 26,016	\$ 26,537	\$ 27,067	\$ 27,609	\$ 28,161	\$ 28,724
008-0110-504.20-02 Vehicle Maintenance	\$ 9,747	\$ 9,747	\$ 9,942	\$ 10,141	\$ 10,344	\$ 10,550	\$ 10,761	\$ 10,977	\$ 11,196	\$ 11,420	\$ 11,649
008-0110-504.26-01 Chemicals	\$ 25,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389	\$ 17,911	\$ 18,448	\$ 19,002	\$ 19,572
008-0110-504.32-01 Materials & Sup General	\$ 24,937	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
008-0110-504.32-02 Safety Supplies	\$ 6,884	\$ 6,884	\$ 7,022	\$ 7,162	\$ 7,305	\$ 7,451	\$ 7,600	\$ 7,753	\$ 7,908	\$ 8,066	\$ 8,227
008-0110-504.32-04 Tools	\$ 7,000	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
008-0110-504.36-04 Misc Consultant	\$ 2,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
52	008-0110-504.40-01 Power	\$ 7,622	\$ 7,622	\$ 7,774	\$ 7,930	\$ 8,089	\$ 8,250	\$ 8,415	\$ 8,584	\$ 8,755	\$ 8,930	\$ 9,109
53	008-0110-504.40-02 Phone/Fax	\$ 8,542	\$ 8,542	\$ 8,713	\$ 8,887	\$ 9,065	\$ 9,246	\$ 9,431	\$ 9,620	\$ 9,812	\$ 10,008	\$ 10,208
54	008-0110-504.40-03 Waste Mgmt	\$ 2,387	\$ 2,387	\$ 2,435	\$ 2,483	\$ 2,533	\$ 2,584	\$ 2,635	\$ 2,688	\$ 2,742	\$ 2,797	\$ 2,853
55	008-0110-504.40-04 Cable	\$ 2,289	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
56	008-0110-504.40-05 Office Fuel	\$ 2,103	\$ 2,103	\$ 2,145	\$ 2,188	\$ 2,232	\$ 2,276	\$ 2,322	\$ 2,368	\$ 2,416	\$ 2,464	\$ 2,513
57	008-0110-504.40-06 Cleaning	\$ 233	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268	\$ 273	\$ 278
58	008-0110-504.42-01 Mileage	\$ 36	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27	\$ 28	\$ 28	\$ 29	\$ 29	\$ 30
59	008-0110-504.42-02 Staff Development	\$ 3,394	\$ 3,400	\$ 3,468	\$ 3,537	\$ 3,608	\$ 3,680	\$ 3,754	\$ 3,829	\$ 3,906	\$ 3,984	\$ 4,063
60	008-0110-504.42-03 Uniforms	\$ 4,900	\$ 4,900	\$ 4,998	\$ 5,098	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856
61	008-0110-504.42-05 Physicals	\$ 1,342	\$ 1,342	\$ 1,369	\$ 1,396	\$ 1,424	\$ 1,453	\$ 1,482	\$ 1,511	\$ 1,542	\$ 1,572	\$ 1,604
62	008-0110-504.42-12 Training-Overnight Travel	\$ 5,200	\$ 9,645	\$ 9,838	\$ 10,035	\$ 10,235	\$ 10,440	\$ 10,649	\$ 10,862	\$ 11,079	\$ 11,301	\$ 11,527
63	008-0110-504.46-01 Miscellaneous Exp	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	008-0110-504.46-02 SSO Fines & Penalties	\$ 13,000	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536
65	Sewer Grinder Pumps											
66	008-0110-505.10-05 Maintenance Grinder Pumps	\$ 66,515	\$ 65,515	\$ 66,825	\$ 68,162	\$ 69,525	\$ 70,916	\$ 72,334	\$ 73,781	\$ 75,256	\$ 76,761	\$ 78,296
67	008-0110-505.20-02 Vehicle Maintenance	\$ 626	\$ 1,626	\$ 1,659	\$ 1,692	\$ 1,726	\$ 1,760	\$ 1,795	\$ 1,831	\$ 1,868	\$ 1,905	\$ 1,943
68	008-0110-505.32-01 Materials & Sup General	\$ 5,565	\$ 5,565	\$ 5,676	\$ 5,790	\$ 5,906	\$ 6,024	\$ 6,144	\$ 6,267	\$ 6,392	\$ 6,520	\$ 6,651
69	008-0110-505.32-04 Grinder Pump Tools	\$ 1,471	\$ 1,471	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,657	\$ 1,690	\$ 1,724	\$ 1,758
70	Marlay-Taylor Treatment Plant											
71	008-0110-516.05-11 Contractual Employee Reg	\$ 14,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	008-0110-516.10-01 TP Parts	\$ 25,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
73	008-0110-516.10-02 TP Repairs	\$ 41,000	\$ 41,000	\$ 41,820	\$ 42,656	\$ 43,510	\$ 44,380	\$ 45,267	\$ 46,173	\$ 47,096	\$ 48,038	\$ 48,999
74	008-0110-516.10-03 Grounds	\$ 7,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366
75	008-0110-516.10-04 Buildings	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
76	008-0110-516.10-11 Generator Maintenance	\$ 2,804	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
77	008-0110-516.10-12 Co-Generator Maintenance	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	008-0110-516.12-02 Power	\$ 350,000	\$ 450,000	\$ 459,000	\$ 468,180	\$ 477,544	\$ 487,094	\$ 496,836	\$ 506,773	\$ 516,909	\$ 527,247	\$ 537,792
79	008-0110-516.14-02 Telephones & Dialers	\$ 7,920	\$ 7,920	\$ 8,078	\$ 8,240	\$ 8,405	\$ 8,573	\$ 8,744	\$ 8,919	\$ 9,098	\$ 9,280	\$ 9,465
80	008-0110-516.18-02 Station Fuel & Gas	\$ 74,340	\$ 74,340	\$ 75,827	\$ 77,343	\$ 78,890	\$ 80,468	\$ 82,077	\$ 83,719	\$ 85,393	\$ 87,101	\$ 88,843
81	008-0110-516.20-01 Vehicle Operations	\$ 4,094	\$ 3,475	\$ 3,545	\$ 3,615	\$ 3,688	\$ 3,761	\$ 3,837	\$ 3,913	\$ 3,992	\$ 4,072	\$ 4,153
82	008-0110-516.20-02 Vehicle Maintenance	\$ 3,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
83	008-0110-516.22-01 Lab&Soils Testing	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561
84	008-0110-516.26-02 Chemicals	\$ 364,000	\$ 380,000	\$ 391,400	\$ 403,142	\$ 415,236	\$ 427,693	\$ 440,524	\$ 453,740	\$ 467,352	\$ 481,373	\$ 495,814
85	008-0110-516.28-01 Sludge Removal-Sewer Trea	\$ 255,000	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	\$ 220,816	\$ 225,232	\$ 229,737	\$ 234,332	\$ 239,019
86	008-0110-516.32-01 Mtl's & Supplies General	\$ 7,313	\$ 7,313	\$ 7,459	\$ 7,608	\$ 7,761	\$ 7,916	\$ 8,074	\$ 8,236	\$ 8,400	\$ 8,568	\$ 8,740
87	008-0110-516.32-02 Safety Supp-Sewer Treat	\$ 4,529	\$ 4,529	\$ 4,620	\$ 4,712	\$ 4,806	\$ 4,902	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,413
88	008-0110-516.32-04 Tools-Sewer Treatment	\$ 1,689	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
89	008-0110-516.32-07 Lab.Supply-Sewer Treat	\$ 27,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	008-0110-516.40-03 Waste Mgmt-Bldg.Util-Trea	\$ 7,858	\$ 7,858	\$ 8,015	\$ 8,175	\$ 8,339	\$ 8,506	\$ 8,676	\$ 8,849	\$ 9,026	\$ 9,207	\$ 9,391
91	008-0110-516.40-05 Off.Fuel-Bldg.Util-Treat	\$ 560	\$ 560	\$ 571	\$ 583	\$ 594	\$ 606	\$ 618	\$ 631	\$ 643	\$ 656	\$ 669
92	008-0110-516.42-02 Staff Devel.-Treatment	\$ 11,141	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171
93	008-0110-516.42-03 Uniforms-Treatment	\$ 5,200	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856	\$ 5,973	\$ 6,093	\$ 6,214
94	008-0110-516.42-05 Physicals-Treatment	\$ 1,880	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948	\$ 1,987	\$ 2,027	\$ 2,068	\$ 2,109	\$ 2,151
95	008-0110-516.42-12 Training-Travel Overnight	\$ 19,800	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131	\$ 11,353
96	008-0110-516.46-01 Misc.Expense-Treatment	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	008-0110-516.46-02 Fines & Penalties	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Other Treatment Plants											
99	008-0110-517.10-01 TP Parts	\$ 7,946	\$ 13,496	\$ 13,766	\$ 14,041	\$ 14,322	\$ 14,609	\$ 14,901	\$ 15,199	\$ 15,503	\$ 15,813	\$ 16,129
100	008-0110-517.10-02 TP Repairs	\$ 19,768	\$ 19,768	\$ 20,163	\$ 20,567	\$ 20,978	\$ 21,398	\$ 21,825	\$ 22,262	\$ 22,707	\$ 23,161	\$ 23,625
101	008-0110-517.10-03 Grounds	\$ 5,526	\$ 5,726	\$ 5,841	\$ 5,957	\$ 6,076	\$ 6,198	\$ 6,322	\$ 6,448	\$ 6,577	\$ 6,709	\$ 6,843
102	008-0110-517.10-04 Buildings	\$ 1,864	\$ 1,864	\$ 1,901	\$ 1,939	\$ 1,978	\$ 2,018	\$ 2,058	\$ 2,099	\$ 2,141	\$ 2,184	\$ 2,228
103	008-0110-517.10-11 Generator Maintenance	\$ 3,088	\$ 4,688	\$ 4,782	\$ 4,877	\$ 4,975	\$ 5,074	\$ 5,176	\$ 5,279	\$ 5,385	\$ 5,493	\$ 5,603



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Projection of Cash Outflows

Schedule 5

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
104	008-0110-517.12-02 Power	\$ 48,958	\$ 55,958	\$ 57,077	\$ 58,219	\$ 59,383	\$ 60,571	\$ 61,782	\$ 63,018	\$ 64,278	\$ 65,564	\$ 66,875
105	008-0110-517.14-02 Telephones & Dialers	\$ 936	\$ 1,536	\$ 1,567	\$ 1,598	\$ 1,630	\$ 1,663	\$ 1,696	\$ 1,730	\$ 1,764	\$ 1,800	\$ 1,836
106	008-0110-517.18-02 Station Fuel & Gas	\$ 284	\$ 284	\$ 290	\$ 295	\$ 301	\$ 307	\$ 314	\$ 320	\$ 326	\$ 333	\$ 339
107	008-0110-517.20-01 Vehicle Operations	\$ 8,889	\$ 7,596	\$ 7,748	\$ 7,903	\$ 8,061	\$ 8,222	\$ 8,387	\$ 8,554	\$ 8,725	\$ 8,900	\$ 9,078
108	008-0110-517.20-02 Vehicle Maintenance	\$ 2,689	\$ 2,689	\$ 2,743	\$ 2,798	\$ 2,854	\$ 2,911	\$ 2,969	\$ 3,028	\$ 3,089	\$ 3,151	\$ 3,214
109	008-0110-517.22-01 Lab&Soils Testing	\$ 3,600	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
110	008-0110-517.26-02 Chemicals	\$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	\$ 2,319	\$ 2,388	\$ 2,460	\$ 2,534	\$ 2,610
111	008-0110-517.30-01 Leonardtown Plant-Treat	\$ 180,000	\$ 180,000	\$ 183,600	\$ 187,272	\$ 191,017	\$ 194,838	\$ 198,735	\$ 202,709	\$ 206,763	\$ 210,899	\$ 215,117
112	008-0110-517.32-01 Mtls & Supplies General	\$ 4,677	\$ 5,677	\$ 5,791	\$ 5,906	\$ 6,024	\$ 6,145	\$ 6,268	\$ 6,393	\$ 6,521	\$ 6,652	\$ 6,785
113	008-0110-517.32-02 Safety Supp-Sewer Treat	\$ 805	\$ 805	\$ 821	\$ 838	\$ 854	\$ 871	\$ 889	\$ 907	\$ 925	\$ 943	\$ 962
114	008-0110-517.32-04 Tools-Sewer Treatment	\$ 727	\$ 727	\$ 742	\$ 756	\$ 771	\$ 787	\$ 803	\$ 819	\$ 835	\$ 852	\$ 869
115	008-0110-517.32-07 Lab.Supply-Sewer Treat	\$ 3,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	008-0110-517.40-03 Waste Mgmt-Bldg.Util-Trea	\$ 1,726	\$ 1,726	\$ 1,761	\$ 1,796	\$ 1,832	\$ 1,868	\$ 1,906	\$ 1,944	\$ 1,983	\$ 2,022	\$ 2,063
117	008-0110-517.42-01 Mileage-Treatment	\$ 51	\$ 35	\$ 36	\$ 36	\$ 37	\$ 38	\$ 39	\$ 39	\$ 40	\$ 41	\$ 42
118	008-0110-517.42-02 Staff Devel.-Treatment	\$ 305	\$ 305	\$ 311	\$ 317	\$ 324	\$ 330	\$ 337	\$ 343	\$ 350	\$ 357	\$ 365
119	008-0110-517.42-03 Uniforms-Treatment	\$ 1,900	\$ 1,900	\$ 1,938	\$ 1,977	\$ 2,016	\$ 2,057	\$ 2,098	\$ 2,140	\$ 2,183	\$ 2,226	\$ 2,271
120	008-0110-517.42-05 Physicals-Treatment	\$ 277	\$ 277	\$ 283	\$ 288	\$ 294	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331
121	008-0110-517.46-01 Misc.Expense-Treatment	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	Airedale Rd Treatment Plant											
123	008-0110-518.10-02 WWTP Repairs	\$ 1,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	008-0110-518.10-03 Grounds	\$ 4,627	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
125	008-0110-518.12-02 power	\$ 1,279	\$ 1,279	\$ 1,305	\$ 1,331	\$ 1,357	\$ 1,384	\$ 1,412	\$ 1,440	\$ 1,469	\$ 1,499	\$ 1,529
126	008-0110-518.14-02 telephone	\$ 558	\$ 558	\$ 569	\$ 581	\$ 592	\$ 604	\$ 616	\$ 628	\$ 641	\$ 654	\$ 667
127	Safety											
128	008-0110-520-2002 Vehicle Maintenance	\$ -	\$ 2,400	\$ 2,460	\$ 2,522	\$ 2,585	\$ 2,649	\$ 2,715	\$ 2,783	\$ 2,853	\$ 2,924	\$ 2,997
129	008-0110-526-2002 Vehicle Maintenance	\$ -	\$ 800	\$ 820	\$ 841	\$ 862	\$ 883	\$ 905	\$ 928	\$ 951	\$ 975	\$ 999
130	008-0110-520-4202 Safety Training	\$ -	\$ 6,185	\$ 6,340	\$ 6,498	\$ 6,661	\$ 6,827	\$ 6,998	\$ 7,173	\$ 7,352	\$ 7,536	\$ 7,724
131	008-0110-526-4202 Safety Training	\$ -	\$ 4,478	\$ 4,590	\$ 4,705	\$ 4,822	\$ 4,943	\$ 5,066	\$ 5,193	\$ 5,323	\$ 5,456	\$ 5,592
132	008-0110-520-4205 Physicals	\$ -	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
133	008-0110-526-4205 Physicals	\$ -	\$ 150	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 183	\$ 187
134	008-0110-530-3207 Lab.Supply-Sewer Treat	\$ -	\$ 31,955	\$ 32,754	\$ 33,573	\$ 34,412	\$ 35,272	\$ 36,154	\$ 37,058	\$ 37,984	\$ 38,934	\$ 39,907
135	008-0110-530-4202 Training	\$ -	\$ 529	\$ 542	\$ 556	\$ 570	\$ 584	\$ 599	\$ 613	\$ 629	\$ 645	\$ 661
136	008-0110-536-4202 Training	\$ -	\$ 1,650	\$ 1,691	\$ 1,734	\$ 1,777	\$ 1,821	\$ 1,867	\$ 1,913	\$ 1,961	\$ 2,010	\$ 2,061
137	008-0110-530-4212 Overnight Training	\$ -	\$ 252	\$ 258	\$ 265	\$ 271	\$ 278	\$ 285	\$ 292	\$ 300	\$ 307	\$ 315
138	008-0110-536-4212 Overnight Training	\$ -	\$ 882	\$ 904	\$ 927	\$ 950	\$ 974	\$ 998	\$ 1,023	\$ 1,048	\$ 1,075	\$ 1,101
139	Sewer SCADA											
140	008-0110-503.42-03 Uniforms	\$ 300	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
141	008-0110-503-4205 Physicals	\$ -	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
142	008-0110-503-4212 Training-Overnight Travel	\$ -	\$ 4,000	\$ 4,100	\$ 4,203	\$ 4,308	\$ 4,415	\$ 4,526	\$ 4,639	\$ 4,755	\$ 4,874	\$ 4,995
143	008-0110-503.32-01 Mtls&Supp - General	\$ -	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
144	008-0110-503.32-02 Safety Supplies	\$ -	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
145	008-0110-503.32-04 Tools	\$ -	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
146	008-0110-503.10-02 maintenance repairs	\$ 17,639	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557	\$ 16,971	\$ 17,395	\$ 17,830	\$ 18,276	\$ 18,733
147	Miscellaneous	\$ -	\$ 3,550	\$ 3,639	\$ 3,730	\$ 3,823	\$ 3,919	\$ 4,016	\$ 4,117	\$ 4,220	\$ 4,325	\$ 4,433
148	Departmental Depreciation Placeholder	\$ 282,000	\$ 255,000	\$ 257,550	\$ 260,126	\$ 262,727	\$ 265,354	\$ 268,008	\$ 270,688	\$ 273,395	\$ 276,128	\$ 278,890
149	Water Expenses											
150	Department Salary Budget Expense	\$ 1,158,384	\$ 1,203,129	\$ 1,239,223	\$ 1,276,400	\$ 1,314,692	\$ 1,354,132	\$ 1,394,756	\$ 1,436,599	\$ 1,479,697	\$ 1,524,088	\$ 1,569,810
151	Water Construction											
152	008-0115-551.10-01 parts	\$ 171	\$ 171	\$ 174	\$ 178	\$ 181	\$ 185	\$ 189	\$ 193	\$ 196	\$ 200	\$ 204
153	008-0115-551.10-04 Maintenance-Bldgs.	\$ 476	\$ 476	\$ 486	\$ 495	\$ 505	\$ 515	\$ 526	\$ 536	\$ 547	\$ 558	\$ 569
154	008-0115-551.10-05 Maintenance-Water Lines	\$ 170,000	\$ 170,000	\$ 173,400	\$ 176,868	\$ 180,405	\$ 184,013	\$ 187,694	\$ 191,448	\$ 195,277	\$ 199,182	\$ 203,166
155	008-0115-551.20-01 Vehicle Oper.Mainten-W	\$ 5,620	\$ 5,620	\$ 5,732	\$ 5,847	\$ 5,964	\$ 6,083	\$ 6,205	\$ 6,329	\$ 6,456	\$ 6,585	\$ 6,716



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
156	008-0115-551.20-02 Vehicle Main.Mainten-W	\$ 10,194	\$ 10,194	\$ 10,398	\$ 10,606	\$ 10,818	\$ 11,034	\$ 11,255	\$ 11,480	\$ 11,710	\$ 11,944	\$ 12,183
157	008-0115-551.32-01 Mtls&Supp.Gen-Constr.W	\$ 30,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853
158	008-0115-551.32-02 Water Construction Safety	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
159	008-0115-551.32-04 Tools-Constr.Water	\$ 3,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
160	008-0115-551.40-05 Office Fuel	\$ 1,092	\$ 1,092	\$ 1,114	\$ 1,136	\$ 1,159	\$ 1,182	\$ 1,206	\$ 1,230	\$ 1,254	\$ 1,279	\$ 1,305
161	008-0115-551.42-02 Staff Devel.-Constr-Water	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
162	008-0115-551.42-03 Uniforms-Constr.Water	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
163	008-0115-551.42-05 Physicals-Constr.Water	\$ 688	\$ 688	\$ 702	\$ 716	\$ 730	\$ 745	\$ 760	\$ 775	\$ 790	\$ 806	\$ 822
164	Water Maintenance - now part of 555											
165	Water Operations											
166	008-0115-555.10-01 Maintenance-Water PSParts	\$ 56,063	\$ 56,063	\$ 57,184	\$ 58,328	\$ 59,495	\$ 60,684	\$ 61,898	\$ 63,136	\$ 64,399	\$ 65,687	\$ 67,000
167	008-0115-555.10-02 Maintenance-Water PSReprs	\$ 60,500	\$ 60,500	\$ 61,710	\$ 62,944	\$ 64,203	\$ 65,487	\$ 66,797	\$ 68,133	\$ 69,495	\$ 70,885	\$ 72,303
168	008-0115-555.10-03 Maintenance-Water Grounds	\$ 71,000	\$ 61,000	\$ 62,220	\$ 63,464	\$ 64,734	\$ 66,028	\$ 67,349	\$ 68,696	\$ 70,070	\$ 71,471	\$ 72,901
169	008-0115-555.10-04 Maintenance-Water Bldgs.	\$ 40,000	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,947	\$ 46,866	\$ 47,804
170	008-0115-555.10-05 Maintenance-Water Lines	\$ 4,618	\$ 4,618	\$ 4,710	\$ 4,805	\$ 4,901	\$ 4,999	\$ 5,099	\$ 5,201	\$ 5,305	\$ 5,411	\$ 5,519
171	008-0115-555.10-06 Maintenance-Water Towers	\$ -	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249	\$ 13,514	\$ 13,784	\$ 14,060	\$ 14,341
172	008-0115-555.10-07 Fire Hydrant ISO Inspec.	\$ 45,000	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	\$ 49,684	\$ 50,677	\$ 51,691	\$ 52,725	\$ 53,779
173	008-0115-555.10-11 Generator Maintenance	\$ 19,217	\$ 19,217	\$ 19,601	\$ 19,993	\$ 20,393	\$ 20,801	\$ 21,217	\$ 21,641	\$ 22,074	\$ 22,516	\$ 22,966
174	008-0115-555.12-03 Power-Water	\$ 529,800	\$ 529,800	\$ 540,396	\$ 551,204	\$ 562,228	\$ 573,473	\$ 584,942	\$ 596,641	\$ 608,574	\$ 620,745	\$ 633,160
175	008-0115-555.14-03 Tele.&Dialers-Water	\$ 514	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
176	008-0115-555.18-03 Sta.Fuel&Gas-Water	\$ 3,600	\$ 3,600	\$ 3,672	\$ 3,745	\$ 3,820	\$ 3,897	\$ 3,975	\$ 4,054	\$ 4,135	\$ 4,218	\$ 4,302
177	008-0115-555.20-01 Vehicle Oper-Water	\$ 26,000	\$ 26,000	\$ 26,520	\$ 27,050	\$ 27,591	\$ 28,143	\$ 28,706	\$ 29,280	\$ 29,866	\$ 30,463	\$ 31,072
178	008-0115-555.20-02 Vehicle Main-Water	\$ 11,057	\$ 11,057	\$ 11,278	\$ 11,504	\$ 11,734	\$ 11,968	\$ 12,208	\$ 12,452	\$ 12,701	\$ 12,955	\$ 13,214
179	Reduction to Maintenance	\$ -	\$ (21,296)	\$ (21,828)	\$ (22,374)	\$ (22,933)	\$ (23,507)	\$ (24,094)	\$ (24,697)	\$ (25,314)	\$ (25,947)	\$ (26,596)
180	008-0115-555.22-01 Water Testing-Water	\$ 23,628	\$ 23,628	\$ 24,101	\$ 24,583	\$ 25,074	\$ 25,576	\$ 26,087	\$ 26,609	\$ 27,141	\$ 27,684	\$ 28,238
181	008-0115-555.26-03 Chemicals-Water	\$ 119,500	\$ 119,500	\$ 123,085	\$ 126,778	\$ 130,581	\$ 134,498	\$ 138,533	\$ 142,689	\$ 146,970	\$ 151,379	\$ 155,920
182	008-0115-555.32-01 Mtls&Supp.Gen-Water	\$ 24,927	\$ 24,927	\$ 25,426	\$ 25,934	\$ 26,453	\$ 26,982	\$ 27,521	\$ 28,072	\$ 28,633	\$ 29,206	\$ 29,790
183	008-0115-555.32-02 Safety Supply-Water	\$ 4,386	\$ 4,386	\$ 4,474	\$ 4,563	\$ 4,654	\$ 4,748	\$ 4,842	\$ 4,939	\$ 5,038	\$ 5,139	\$ 5,242
184	008-0115-555.32-04 Tools-Supply	\$ 4,390	\$ 4,390	\$ 4,478	\$ 4,567	\$ 4,659	\$ 4,752	\$ 4,847	\$ 4,944	\$ 5,043	\$ 5,144	\$ 5,246
185	008-0115-555.40-01 Power-Bldg.Util-Water	\$ 6,406	\$ 6,406	\$ 6,534	\$ 6,665	\$ 6,798	\$ 6,934	\$ 7,073	\$ 7,214	\$ 7,358	\$ 7,506	\$ 7,656
186	008-0115-555.40-02 Phone/Fax-Bldg.Util-Water	\$ 8,686	\$ 8,686	\$ 8,860	\$ 9,037	\$ 9,218	\$ 9,402	\$ 9,590	\$ 9,782	\$ 9,977	\$ 10,177	\$ 10,381
187	008-0115-555.40-03 Waste Mgmt-Bldg.Util-W	\$ 2,375	\$ 2,375	\$ 2,423	\$ 2,471	\$ 2,520	\$ 2,571	\$ 2,622	\$ 2,675	\$ 2,728	\$ 2,783	\$ 2,838
188	008-0115-555.40-04 Cable-Bldg.Util-Water	\$ 2,289	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
189	008-0115-555.40-05 Off.Fuel-Bldg.Util-Water	\$ 2,061	\$ 2,061	\$ 2,102	\$ 2,144	\$ 2,187	\$ 2,231	\$ 2,276	\$ 2,321	\$ 2,367	\$ 2,415	\$ 2,463
190	008-0115-555.40-06 Cleaning-Bldg.Util-Water	\$ 233	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268	\$ 273	\$ 278
191	008-0115-555.42-01 Mileage-Water	\$ 112	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
192	008-0115-555.42-02 Staff Development - Water	\$ 2,242	\$ 2,242	\$ 2,287	\$ 2,333	\$ 2,379	\$ 2,427	\$ 2,475	\$ 2,525	\$ 2,575	\$ 2,627	\$ 2,679
193	008-0115-555.42-03 Uniforms-Water	\$ 4,700	\$ 4,700	\$ 4,794	\$ 4,890	\$ 4,988	\$ 5,087	\$ 5,189	\$ 5,293	\$ 5,399	\$ 5,507	\$ 5,617
194	008-0115-555.42-05 Physicals-Water	\$ 643	\$ 643	\$ 656	\$ 669	\$ 682	\$ 696	\$ 710	\$ 724	\$ 739	\$ 753	\$ 768
195	008-0115-555.42-12 Training-Overnight Travel	\$ -	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
196	008-0115-555.44-01 Depreciation-Water	\$ 264,000	\$ 220,000	\$ 222,200	\$ 224,422	\$ 226,666	\$ 228,933	\$ 231,222	\$ 233,534	\$ 235,870	\$ 238,228	\$ 240,611
197	008-0115-555.46-01 Misc.Expense-Water	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
198	008-0115-555.10-15 Replace Meters	\$ 13,500	\$ 9,500	\$ 9,738	\$ 9,981	\$ 10,230	\$ 10,486	\$ 10,748	\$ 11,017	\$ 11,293	\$ 11,575	\$ 11,864
199	008-0115-555.10-16 Developer Meters	\$ 9,500	\$ 18,500	\$ 18,963	\$ 19,437	\$ 19,922	\$ 20,421	\$ 20,931	\$ 21,454	\$ 21,991	\$ 22,540	\$ 23,104
201	Admin Expenses											
202	Department Salary Budget Expense	\$ 1,431,078	\$ 1,531,290	\$ 1,577,229	\$ 1,624,546	\$ 1,673,282	\$ 1,723,480	\$ 1,775,185	\$ 1,828,440	\$ 1,883,294	\$ 1,939,792	\$ 1,997,986
203	General Admin											
204	008-0292-567.05-07 Commissioner Stipend	\$ -	\$ 14,500	\$ 14,935	\$ 15,383	\$ 15,845	\$ 16,320	\$ 16,809	\$ 17,314	\$ 17,833	\$ 18,368	\$ 18,919
205	008-0292-567.05-11 Contractual Employee Reg	\$ 52,481	\$ 20,020	\$ 20,621	\$ 21,239	\$ 21,876	\$ 22,533	\$ 23,209	\$ 23,905	\$ 24,622	\$ 25,361	\$ 26,122
206	008-0292-567.06-01 Casual&Contract Lbr-Admin	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	\$ 5,970	\$ 6,149	\$ 6,334	\$ 6,524
207	008-0292-567.07-01 Payroll Taxes-Overhead	\$ 480,363	\$ 471,779	\$ 485,932	\$ 500,510	\$ 515,526	\$ 530,991	\$ 546,921	\$ 563,329	\$ 580,229	\$ 597,636	\$ 615,565
208	008-0292-567.07-02 Hospitalization-Overhead	\$ 1,623,006	\$ 1,689,373	\$ 1,824,523	\$ 1,970,485	\$ 2,128,123	\$ 2,298,373	\$ 2,482,243	\$ 2,680,823	\$ 2,895,288	\$ 3,126,912	\$ 3,377,064



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Projection of Cash Outflows

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		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
209	008-0292-567.07-04 Long/Term Disab.Overhead	\$ 14,470	\$ 24,779	\$ 25,398	\$ 26,033	\$ 26,684	\$ 27,351	\$ 28,035	\$ 28,736	\$ 29,454	\$ 30,191	\$ 30,946
210	008-0292-567.07-05 Life Insurance-Overhead	\$ 11,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	008-0292-567.07-06 Tuition Reimb-Overhead	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
212	008-0292-567.07-07 MD Pension Plan	\$ 497,204	\$ 521,807	\$ 537,461	\$ 553,585	\$ 570,193	\$ 587,298	\$ 604,917	\$ 623,065	\$ 641,757	\$ 661,009	\$ 680,840
213	008-0292-567.07-08 OPEB Health Benefits	\$ 412,000	\$ 395,000	\$ 404,875	\$ 414,997	\$ 425,372	\$ 436,006	\$ 446,906	\$ 458,079	\$ 469,531	\$ 481,269	\$ 493,301
214	008-0292-567.20-01 Vehicle Operation-Admin	\$ 1,057	\$ 973	\$ 992	\$ 1,012	\$ 1,033	\$ 1,053	\$ 1,074	\$ 1,096	\$ 1,118	\$ 1,140	\$ 1,163
215	008-0292-567.20-02 Vehicle Maintenance-Admin	\$ 184	\$ 113	\$ 115	\$ 118	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135
216	008-0292-567.32-01 Office Supply-Admin	\$ 21,432	\$ 22,343	\$ 22,790	\$ 23,246	\$ 23,711	\$ 24,185	\$ 24,668	\$ 25,162	\$ 25,665	\$ 26,178	\$ 26,702
217	008-0292-567.32-02 Office Printing-Admin.	\$ 27,243	\$ 26,371	\$ 26,898	\$ 27,436	\$ 27,985	\$ 28,545	\$ 29,116	\$ 29,698	\$ 30,292	\$ 30,898	\$ 31,516
218	008-0292-567.32-03 Postage-Admin	\$ 97,567	\$ 96,567	\$ 98,498	\$ 100,468	\$ 102,478	\$ 104,527	\$ 106,618	\$ 108,750	\$ 110,925	\$ 113,144	\$ 115,407
219	008-0292-567.34-01 Prop&Liab.Ins-Overhead	\$ 315,087	\$ 300,087	\$ 306,089	\$ 312,211	\$ 318,455	\$ 324,824	\$ 331,320	\$ 337,947	\$ 344,706	\$ 351,600	\$ 358,632
220	008-0292-567.36-01 Accounting-Overhead	\$ 17,900	\$ 18,400	\$ 18,768	\$ 19,143	\$ 19,526	\$ 19,917	\$ 20,315	\$ 20,721	\$ 21,136	\$ 21,559	\$ 21,990
221	008-0292-567.36-02 Computer Svcs-Overhead	\$ 131,834	\$ 117,294	\$ 121,986	\$ 126,865	\$ 131,940	\$ 137,217	\$ 142,706	\$ 148,414	\$ 154,351	\$ 160,525	\$ 166,946
222	008-0292-567.36-03 Legal Services-Overhead	\$ 154,000	\$ 156,330	\$ 159,457	\$ 162,646	\$ 165,899	\$ 169,217	\$ 172,601	\$ 176,053	\$ 179,574	\$ 183,166	\$ 186,829
223	008-0292-567.36-04 Misc.Consultants-Admin	\$ 13,500	\$ 11,500	\$ 11,730	\$ 11,965	\$ 12,204	\$ 12,448	\$ 12,697	\$ 12,951	\$ 13,210	\$ 13,474	\$ 13,744
224	008-0292-567.36-05 Public Relations	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	008-0292-567.40-01 Power-Bldg.Util-Admin	\$ 10,042	\$ 10,042	\$ 10,243	\$ 10,448	\$ 10,657	\$ 10,870	\$ 11,087	\$ 11,309	\$ 11,535	\$ 11,766	\$ 12,001
226	008-0292-567.40-02 Phone/Fax-Bldg.Util-Admin	\$ 55,300	\$ 31,900	\$ 32,538	\$ 33,189	\$ 33,853	\$ 34,530	\$ 35,220	\$ 35,925	\$ 36,643	\$ 37,376	\$ 38,123
227	008-0292-567.40-03 Waste Mgmt-Bldg.Util-Admi	\$ 1,053	\$ 1,053	\$ 1,074	\$ 1,096	\$ 1,117	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,210	\$ 1,234	\$ 1,258
228	008-0292-567.40-04 Cable_Bldg.Util-Admin	\$ 7,197	\$ 7,197	\$ 7,341	\$ 7,488	\$ 7,638	\$ 7,790	\$ 7,946	\$ 8,105	\$ 8,267	\$ 8,432	\$ 8,601
229	008-0292-567.40-05 Off.Fuel&Gas-Bldg.Util-Ad	\$ 101	\$ 101	\$ 103	\$ 105	\$ 107	\$ 109	\$ 112	\$ 114	\$ 116	\$ 118	\$ 121
230	008-0292-567.40-06 Cleaning-Bldg.Util-Admin	\$ 6,756	\$ 6,756	\$ 6,891	\$ 7,029	\$ 7,170	\$ 7,313	\$ 7,459	\$ 7,608	\$ 7,761	\$ 7,916	\$ 8,074
231	008-0292-567.40-07 CAM First Colony	\$ 8,189	\$ 8,189	\$ 8,353	\$ 8,520	\$ 8,690	\$ 8,864	\$ 9,041	\$ 9,222	\$ 9,407	\$ 9,595	\$ 9,787
232	008-0292-567.42-01 Mileage-Admin	\$ 6,254	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
233	008-0292-567.42-02 Staff Development - Admin	\$ 9,585	\$ 10,135	\$ 10,338	\$ 10,544	\$ 10,755	\$ 10,970	\$ 11,190	\$ 11,414	\$ 11,642	\$ 11,875	\$ 12,112
234	008-0292-567.42-03 Uniforms-Admin	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
235	008-0292-567.42-05 Physicals-Admin	\$ 1,376	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,464	\$ 1,494	\$ 1,524	\$ 1,554	\$ 1,585	\$ 1,617	\$ 1,649
236	008-0292-567.42-12 Training-Overnight Travel	\$ 25,200	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536
237	008-0292-567.44-01 Depreciation-Admin	\$ 105,000	\$ 105,000	\$ 106,050	\$ 107,111	\$ 108,182	\$ 109,263	\$ 110,356	\$ 111,460	\$ 112,574	\$ 113,700	\$ 114,837
238	008-0292-567.46-01 Bond Fees - Admin.	\$ 2,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	008-0292-567.46-02 Classifieds - Overhead	\$ 9,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	008-0292-567.46-04 Misc.Expense-Admin	\$ 7,500	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	\$ 8,281	\$ 8,446	\$ 8,615	\$ 8,787	\$ 8,963
241	008-0292-567.46-05 Employment Advertising	\$ 6,000	\$ 15,175	\$ 15,479	\$ 15,788	\$ 16,104	\$ 16,426	\$ 16,754	\$ 17,090	\$ 17,431	\$ 17,780	\$ 18,136
242	008-0292-567.48-01 Dues&Subscrip-Overhead	\$ 13,953	\$ 13,085	\$ 13,347	\$ 13,614	\$ 13,886	\$ 14,164	\$ 14,447	\$ 14,736	\$ 15,031	\$ 15,331	\$ 15,638
243	008-0292-567.50-01 Recv'y Cost-Admin-Grants	\$ (10,913)	\$ (17,584)	\$ (17,936)	\$ (18,294)	\$ (18,660)	\$ (19,033)	\$ (19,414)	\$ (19,802)	\$ (20,198)	\$ (20,602)	\$ (21,015)
244	008-0292-567.07-03 PENSION LOAN	\$ 113,092	\$ 113,092	\$ 115,354	\$ 117,661	\$ 120,014	\$ 122,414	\$ 124,863	\$ 127,360	\$ 129,907	\$ 132,505	\$ 135,155
245	008-0292-567.07-12 Wellness Program	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246	008-0292-567.46-06 Merchant Fees	\$ 101,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	008-0292-567.40-08 Fire/Burglar Alarm	\$ 2,585	\$ 2,585	\$ 2,637	\$ 2,689	\$ 2,743	\$ 2,798	\$ 2,854	\$ 2,911	\$ 2,969	\$ 3,029	\$ 3,089
248	IT											
249	008-0292-568.32-01 Office Supply-IT	\$ 36,762	\$ 31,286	\$ 31,912	\$ 32,550	\$ 33,201	\$ 33,865	\$ 34,542	\$ 35,233	\$ 35,938	\$ 36,657	\$ 37,390
250	008-0292-568.42-01 Mileage-IT	\$ 3,800	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
251	008-0292-568.42-02 Staff Development - IT	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
252	008-0292-568.42-12 Training-Overnight Travel	\$ -	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378
253	Bank Fees/On-Line Bill Payment Fees	\$ -	\$ 101,000	\$ 103,020	\$ 105,080	\$ 107,182	\$ 109,326	\$ 111,512	\$ 113,742	\$ 116,017	\$ 118,338	\$ 120,704
254	008-0292-568-4002 Cell phones/tablets/mifis	\$ -	\$ 23,400	\$ 23,985	\$ 24,585	\$ 25,199	\$ 25,829	\$ 26,475	\$ 27,137	\$ 27,815	\$ 28,511	\$ 29,223
255	Engineering Expenses											
256	Department Salary Budget Expense	\$ 830,280	\$ 810,946	\$ 835,274	\$ 860,333	\$ 886,143	\$ 912,727	\$ 940,109	\$ 968,312	\$ 997,361	\$ 1,027,282	\$ 1,058,101
257	Locates											
261	008-0393-576.05-01 Regular	\$ -	\$ 140,405	\$ 144,617	\$ 148,956	\$ 153,424	\$ 158,027	\$ 162,768	\$ 167,651	\$ 172,680	\$ 177,861	\$ 183,197
262	008-0393-576.05-11 Contractual Employee Reg	\$ 10,800	\$ 10,800	\$ 11,124	\$ 11,458	\$ 11,801	\$ 12,155	\$ 12,520	\$ 12,896	\$ 13,283	\$ 13,681	\$ 14,092



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Projection of Cash Outflows

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		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
263	008-0393-576.20-01 Veh Ops Inspections	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
264	008-0393-576.20-02 Veh Maint Inspections	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
265	008-0393-576.32-01 Inspector Supplies	\$ 4,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
266	008-0393-576.50-02 Sewer	\$ 130,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	General Engineering											
269	008-0393-578.06-01 Casual&Contract Labor-Eng	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270	008-0393-578.20-01 Vehicle Operation-Eng	\$ 10,315	\$ 12,400	\$ 12,648	\$ 12,901	\$ 13,159	\$ 13,422	\$ 13,691	\$ 13,964	\$ 14,244	\$ 14,529	\$ 14,819
271	008-0393-578.20-02 Vehicle Maintenance-Eng	\$ 2,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272	008-0393-578.32-01 Office Supplies-Eng	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158
273	008-0393-578.32-02 Office Printing-Eng	\$ 1,250	\$ 1,250	\$ 1,275	\$ 1,301	\$ 1,327	\$ 1,353	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,465	\$ 1,494
274	008-0393-578.36-01 Inspec Prof Svcs	\$ 30,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853
275	008-0393-578.38-01 Miss Utility Svcs.-Eng	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158
276	008-0393-578.40-01 Power-Bldg.Util-Eng	\$ 4,245	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,781	\$ 4,876	\$ 4,974	\$ 5,073
277	008-0393-578.40-02 Phone/Fax-Bldg.Util-Eng	\$ 4,900	\$ 4,900	\$ 4,998	\$ 5,098	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856
278	008-0393-578.40-03 Waste Mgmt-Bldg.Util-Eng	\$ 1,469	\$ 1,469	\$ 1,498	\$ 1,528	\$ 1,559	\$ 1,590	\$ 1,622	\$ 1,654	\$ 1,687	\$ 1,721	\$ 1,756
279	008-0393-578.40-04 Cable-Bldg.Util-Eng	\$ 1,591	\$ 1,591	\$ 1,623	\$ 1,655	\$ 1,688	\$ 1,722	\$ 1,757	\$ 1,792	\$ 1,828	\$ 1,864	\$ 1,901
280	008-0393-578.40-05 Off.Fuel-Bldg.Util-Eng	\$ 456	\$ 456	\$ 465	\$ 474	\$ 484	\$ 494	\$ 503	\$ 514	\$ 524	\$ 534	\$ 545
281	008-0393-578.40-06 Cleaning-Bldg.Util-Eng	\$ 1,639	\$ 1,639	\$ 1,672	\$ 1,705	\$ 1,739	\$ 1,774	\$ 1,810	\$ 1,846	\$ 1,883	\$ 1,920	\$ 1,959
282	008-0393-578.42-01 Mileage-Eng	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234	\$ 239
283	008-0393-578.42-02 Staff Development - Eng	\$ 6,150	\$ 4,400	\$ 4,488	\$ 4,578	\$ 4,669	\$ 4,763	\$ 4,858	\$ 4,955	\$ 5,054	\$ 5,155	\$ 5,258
284	008-0393-578.42-03 Uniforms-Eng	\$ 2,800	\$ 2,800	\$ 2,856	\$ 2,913	\$ 2,971	\$ 3,031	\$ 3,091	\$ 3,153	\$ 3,216	\$ 3,281	\$ 3,346
285	008-0393-578.42-05 Physicals-Eng	\$ 382	\$ 382	\$ 390	\$ 397	\$ 405	\$ 413	\$ 422	\$ 430	\$ 439	\$ 448	\$ 457
286	008-0393-578.42-12 Training-Overnight Travel	\$ 3,500	\$ 4,330	\$ 4,417	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,781	\$ 4,876	\$ 4,974	\$ 5,073	\$ 5,175
287	008-0393-578.44-01 Depreciation-Eng	\$ 35,000	\$ 35,000	\$ 35,350	\$ 35,704	\$ 36,061	\$ 36,421	\$ 36,785	\$ 37,153	\$ 37,525	\$ 37,900	\$ 38,279
288	008-0393-578.46-01 Misc.Expense-Eng	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
289	008-0393-578.50-01 Recv'y of Cost-Eng	\$ (388,671)	\$ (174,181)	\$ (177,665)	\$ (181,218)	\$ (184,842)	\$ (188,539)	\$ (192,310)	\$ (196,156)	\$ (200,079)	\$ (204,081)	\$ (208,162)
293	Additional FY 2017-FY 2018 Expenditures											
294	008-0110-520.32-02 Safety Supplies	\$ 7,062	\$ 5,752	\$ 5,896	\$ 6,043	\$ 6,194	\$ 6,349	\$ 6,508	\$ 6,671	\$ 6,837	\$ 7,008	\$ 7,183
295	008-0110-526.32-02 Safety Supplies	\$ 988	\$ 4,442	\$ 4,553	\$ 4,667	\$ 4,784	\$ 4,903	\$ 5,026	\$ 5,151	\$ 5,280	\$ 5,412	\$ 5,547
296	008-0115-525.32-02 Safety Supplies	\$ 3,500	\$ 2,864	\$ 2,936	\$ 3,009	\$ 3,084	\$ 3,161	\$ 3,240	\$ 3,321	\$ 3,404	\$ 3,490	\$ 3,577
297	008-0115-555.32-07 Lab Supplies	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298	008-0110-520.42-02 training	\$ 1,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	008-0110-526.42-02 training	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	008-0110-503.10-01 maintenance parts	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	008-0115-553.10-01 Parts	\$ 13,000	\$ 12,000	\$ 12,300	\$ 12,608	\$ 12,923	\$ 13,246	\$ 13,577	\$ 13,916	\$ 14,264	\$ 14,621	\$ 14,986
302	008-0115-553.10-02 Repairs	\$ 15,671	\$ 14,000	\$ 14,350	\$ 14,709	\$ 15,076	\$ 15,453	\$ 15,840	\$ 16,236	\$ 16,642	\$ 17,058	\$ 17,484
303	008-0110-503.32-01 Materials & Sup General	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304	008-0115-553.32-01 Materials & Sup General	\$ 1,000	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
305	008-0110-503.32-02 Safety Supplies	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	008-0115-553.32-02 Safety Supplies	\$ 500	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
307	008-0110-503.32-04 Tools	\$ 500	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
308	008-0115-553.32-04 Tools	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309	008-0115-525.42-02 Safety Training	\$ 851	\$ 2,382	\$ 2,442	\$ 2,503	\$ 2,565	\$ 2,629	\$ 2,695	\$ 2,762	\$ 2,831	\$ 2,902	\$ 2,975
310	008-0110-503.42-03 Uniforms	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	008-0115-553.42-03 Uniforms	\$ 300	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
312	008-0110-503.42-05 Physicals	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	008-0115-553.42-05 Physicals	\$ 100	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
314	008-0110-503.42-12 Training-Overnight Travel	\$ 2,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
315	008-0115-553.42-12 Training-Overnight Travel	\$ 5,040	\$ 4,000	\$ 4,100	\$ 4,203	\$ 4,308	\$ 4,415	\$ 4,526	\$ 4,639	\$ 4,755	\$ 4,874	\$ 4,995
316	008-0115-525-4205 Physicals	\$ -	\$ 150	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 183	\$ 187
317	008-0115-559-4202 Staff Development	\$ -	\$ 466	\$ 478	\$ 490	\$ 502	\$ 514	\$ 527	\$ 540	\$ 554	\$ 568	\$ 582
318	008-0115-559-4212 Overnight	\$ -	\$ 126	\$ 129	\$ 132	\$ 136	\$ 139	\$ 143	\$ 146	\$ 150	\$ 154	\$ 157



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Projection of Cash Outflows

Schedule 5

Expense Item	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
319 80115-559.3207 lab supplies	\$ -	\$ 7,190	\$ 7,370	\$ 7,554	\$ 7,743	\$ 7,936	\$ 8,135	\$ 8,338	\$ 8,547	\$ 8,760	\$ 8,979
320 008-0292-569-4202 Physicals	\$ -	\$ 1,850	\$ 1,896	\$ 1,944	\$ 1,992	\$ 2,042	\$ 2,093	\$ 2,145	\$ 2,199	\$ 2,254	\$ 2,310
321 Subtotal	\$ 14,888,469	\$ 15,204,307	\$ 15,688,853	\$ 16,193,712	\$ 16,720,017	\$ 17,268,976	\$ 17,841,882	\$ 18,440,115	\$ 19,065,150	\$ 19,718,568	\$ 20,402,058
322 Transfers Out											
Capital Funding Transfer from Deprecation	\$ 387,000	\$ 360,000	\$ 363,600	\$ 367,236	\$ 370,908	\$ 374,617	\$ 378,364	\$ 382,147	\$ 385,969	\$ 389,828	\$ 393,727
323 Capital Funding Transfer from Operations	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
324 Total - Transfer Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
325 Personal Services	\$ 9,217,777	\$ 9,629,277	\$ 10,000,075	\$ 10,388,702	\$ 10,796,232	\$ 11,223,815	\$ 11,672,681	\$ 12,144,149	\$ 12,639,631	\$ 13,160,639	\$ 13,708,797
326 Variable Operational & Maintenance Expenses	\$ 1,898,443	\$ 1,956,443	\$ 2,000,737	\$ 2,046,072	\$ 2,092,473	\$ 2,139,966	\$ 2,188,578	\$ 2,238,338	\$ 2,289,272	\$ 2,341,409	\$ 2,394,781
327 Fixed Operational & Maintenance Expenses	\$ 3,772,249	\$ 3,618,587	\$ 3,688,041	\$ 3,758,938	\$ 3,831,312	\$ 3,905,195	\$ 3,980,622	\$ 4,057,628	\$ 4,136,248	\$ 4,216,520	\$ 4,298,481
328 Transfers Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
329 Personal Services (1)	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
330 Variable Operational & Maintenance Expenses (1)	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
331 Fixed Operational & Maintenance Expenses (1)	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
332 Transfers Out	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
334 Personal Services	\$ 8,756,888	\$ 9,147,813	\$ 9,500,071	\$ 9,869,267	\$ 10,256,421	\$ 10,662,624	\$ 11,089,047	\$ 11,536,942	\$ 12,007,649	\$ 12,502,607	\$ 13,023,357
335 Variable Operational & Maintenance Expenses	\$ 1,898,443	\$ 1,858,621	\$ 1,900,700	\$ 1,943,768	\$ 1,987,849	\$ 2,032,968	\$ 2,079,150	\$ 2,126,421	\$ 2,174,808	\$ 2,224,339	\$ 2,275,042
336 Fixed Operational & Maintenance Expenses	\$ 3,017,799	\$ 2,894,870	\$ 2,950,433	\$ 3,007,151	\$ 3,065,050	\$ 3,124,156	\$ 3,184,498	\$ 3,246,102	\$ 3,308,998	\$ 3,373,216	\$ 3,438,785
337 Transfers Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
338 Total	\$ 13,847,590	\$ 14,211,451	\$ 14,692,110	\$ 15,151,320	\$ 15,656,580	\$ 16,172,724	\$ 16,742,884	\$ 17,317,402	\$ 17,913,913	\$ 18,542,835	\$ 19,200,927
Unaudited FY 18 Expenditures Total	\$ 13,767,474										



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Projection of Cash Inflows

Schedule 6

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Rate Revenue Growth Assumptions											
2 Water Growth											
3 Equivalent Billing Units	N/A	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%
4 Growth in Volume	N/A	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
5 Sewer Growth											
6 Equivalent Billing Units	N/A	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.86%	0.86%	0.86%
7 Growth in Volume	N/A	0.97%	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
8 Assumed Rate Revenue Increases											
9 Assumed Water Rate Increase	N/A	3.00%	2.70%	2.40%	2.10%	1.80%	1.50%	1.50%	1.50%	1.50%	1.50%
10 Assumed Sewer Rate Increase	N/A	3.75%	3.40%	3.05%	2.70%	2.35%	2.00%	2.00%	2.00%	2.00%	2.00%
11 Water Revenue											
12 Non-Metered Water Revenue	\$ 169,513	\$ 176,272	\$ 182,767	\$ 188,948	\$ 194,767	\$ 200,175	\$ 205,129	\$ 210,206	\$ 215,409	\$ 220,742	\$ 226,208
13 Metered Water Rate Revenue											
14 Base Facility Charges	\$ 2,050,094	\$ 2,131,831	\$ 2,210,380	\$ 2,285,136	\$ 2,355,508	\$ 2,420,923	\$ 2,480,831	\$ 2,542,232	\$ 2,605,161	\$ 2,669,658	\$ 2,735,762
15 Usage Charges	\$ 2,606,663	\$ 2,703,577	\$ 2,796,767	\$ 2,885,586	\$ 2,969,397	\$ 3,047,579	\$ 3,119,539	\$ 3,193,199	\$ 3,268,597	\$ 3,345,776	\$ 3,424,778
16 Ready-to-Serve-Lrg.W.Mtrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Water Tower Rental Fees	\$ 150,019	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412
18 Cut-on Cut-Off Fees	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
19 Total Water Revenue	\$ 5,017,790	\$ 5,203,592	\$ 5,381,825	\$ 5,551,582	\$ 5,711,584	\$ 5,860,589	\$ 5,997,412	\$ 6,137,548	\$ 6,281,080	\$ 6,428,089	\$ 6,578,660
20 Sewer Rate Revenue											
21 Non-Metered Sewer Revenue	\$ 1,281,051	\$ 1,340,339	\$ 1,397,658	\$ 1,452,513	\$ 1,504,413	\$ 1,552,877	\$ 1,597,440	\$ 1,643,303	\$ 1,690,503	\$ 1,739,080	\$ 1,789,075
22 Metered Sewer Rate Revenue											
23 Base Facility Charges	\$ 2,992,211	\$ 3,130,692	\$ 3,264,574	\$ 3,392,702	\$ 3,513,927	\$ 3,627,127	\$ 3,731,216	\$ 3,838,339	\$ 3,948,587	\$ 4,062,051	\$ 4,178,825
24 Usage Charges	\$ 3,845,635	\$ 4,013,633	\$ 4,176,305	\$ 4,332,392	\$ 4,480,632	\$ 4,619,783	\$ 4,748,643	\$ 4,881,109	\$ 5,017,282	\$ 5,157,265	\$ 5,301,166
25 Navy Use	\$ 547,355	\$ 547,355	\$ 549,776	\$ 570,698	\$ 592,676	\$ 615,777	\$ 640,075	\$ 665,649	\$ 692,583	\$ 720,969	\$ 750,903
26 Septage Haulers Revenue	\$ 167,300	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777
27 From Reserves	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
28 Other Income-Sewer	\$ 50,100	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406
29 Total Sewer Rate Revenue	\$ 9,063,651	\$ 9,415,202	\$ 9,771,496	\$ 10,131,488	\$ 10,474,831	\$ 10,798,746	\$ 11,100,557	\$ 11,411,584	\$ 11,732,139	\$ 12,062,549	\$ 12,403,153
30 Engineering Revenue											
31 REC Review/Concept Plan	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100
32 Water Inspection for CO	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300
33 Request for Info/Copies	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700
34 Total Reclaimed Water Rate Revenue	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100
35 Other Operating Revenue											
36 Late Charge Income	\$ 132,000	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824
37 Misc Income	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
38 Meters to Developers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 Meter Installation Expense	\$ (23,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)
40 Total Other Operating Revenue	\$ 119,000	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824
41 Non-Operating Revenues											
42 Interest Income	\$ 71,602	\$ 113,051	\$ 159,599	\$ 211,977	\$ 225,294	\$ 238,494	\$ 250,762	\$ 261,580	\$ 270,927	\$ 278,605	\$ 284,377
43 Total Non-Operating Revenues	\$ 71,602	\$ 113,051	\$ 159,599	\$ 211,977	\$ 225,294	\$ 238,494	\$ 250,762	\$ 261,580	\$ 270,927	\$ 278,605	\$ 284,377
44 Total Revenue	\$ 14,517,143	\$ 15,047,768	\$ 15,628,845	\$ 16,210,971	\$ 16,727,632	\$ 17,213,754	\$ 17,664,655	\$ 18,126,636	\$ 18,600,069	\$ 19,085,166	\$ 19,582,113
Unaudited FY 18 Revenues Total	\$ 14,385,766										



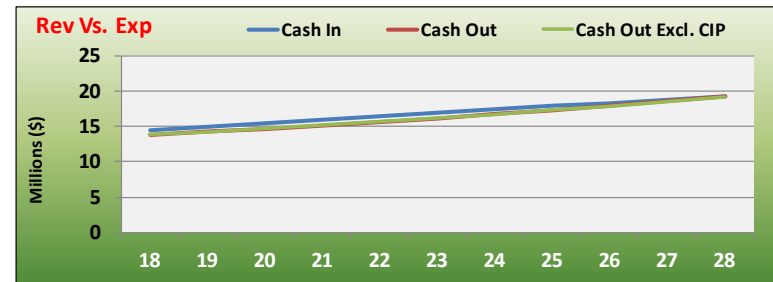
Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

FAMS - Control Panel

Schedule 7

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change	
													FY 2023	FY 2028
Override ▶														
Water Rate Increases		0.00%	3.00%	2.70%	2.40%	2.10%	1.80%	1.50%	1.50%	1.50%	1.50%	1.50%	15.41%	26.85%
Override ▶														
Sewer Rate Increases		0.00%	3.75%	3.40%	3.05%	2.70%	2.35%	2.00%	2.00%	2.00%	2.00%	2.00%	PS FY19 ▶ OMV FY19 ▶ OMF FY19 ▶	95.0% 95.0% 80.0%
Operating Reserve Mo ▶		6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	Salary Adjustment?	Yes
Capital Reserve \$ ▶		\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5		
Water													Misc Rev.	
Metered Rate-Monthly	\$8.92	\$8.92	9.19	9.44	9.67	9.87	10.05	10.20	10.35	10.51	10.67	10.83		
Usage Rate	\$1.61	\$1.61	1.66	1.70	1.74	1.78	1.81	1.84	1.87	1.90	1.93	1.96		
Non-Metered Rate per EDU	\$16.93	\$16.93	17.44	17.91	18.34	18.73	19.07	19.36	19.65	19.94	20.24	20.54		
Sewer													Misc Rev.	
Metered Rate-Monthly	\$16.57	\$16.57	17.19	17.78	18.32	18.81	19.25	19.64	20.03	20.43	20.84	21.26		
Usage Rate	\$4.50	\$4.50	4.67	4.83	4.98	5.11	5.23	5.33	5.44	5.55	5.66	5.77		
Non-Metered Rate per EDU	\$39.07	\$39.07	40.54	41.92	43.20	44.37	45.41	46.32	47.25	48.20	49.16	50.14		
Navy Rate		\$3.50	\$3.50	3.50	3.52	3.65	3.79	3.94	4.09	4.26	4.43	4.61	4.80	
													Check	\$ -
Water		\$20.17	\$11.25	\$11.60	\$11.89	\$12.17	\$12.44	\$12.65	\$12.85	\$13.05	\$13.26	\$13.47	\$13.68	
Sewer		\$43.57	\$43.57	\$45.21	\$46.75	\$48.19	\$49.46	\$50.62	\$51.60	\$52.65	\$53.71	\$54.78	\$55.86	
Average Bill (6000 gals.)		\$54.82	\$54.82	\$56.81	\$58.64	\$60.36	\$61.90	\$63.27	\$64.45	\$65.70	\$66.97	\$68.25	\$69.54	





Appendix A: FY 2018 Revenue Sufficiency Analysis Option 3

Forecast of Net Revenues

Schedule 8

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Total Rate Revenue											
2 Water And Sewer Rate Revenue	\$ 12,945,167	12,945,167	13,496,344	14,028,450	14,537,277	15,018,644	15,468,464	15,882,799	16,308,388	16,745,540	17,194,573
3 Additional Rate Revenue From Partial Py Rate Increase	\$ -	-	-	-	-	-	-	-	-	-	-
4 Additional Revenue From Growth	\$ -	120,991	126,186	131,219	136,040	140,611	144,892	148,847	152,911	157,087	161,378
5 Weather Normalization And Other Adjustments	\$ -	-	-	-	-	-	-	-	-	-	-
6 Subtotal: Base Revenue With Growth	\$ 12,945,167	13,066,158	13,622,530	14,159,669	14,673,317	15,159,255	15,613,356	16,031,646	16,461,299	16,902,627	17,355,951
7 Weighted Average Rate Increase	0.0%	3.5%	3.1%	2.8%	2.5%	2.1%	1.8%	1.8%	1.8%	1.8%	1.8%
8 Additional Rate Revenue From Rate Increase	\$ -	453,429	427,740	397,804	363,706	325,586	283,646	291,320	299,206	307,308	315,632
9 Price Elasticity Adjustment	\$ -	(23,243)	(21,820)	(20,196)	(18,379)	(16,378)	(14,203)	(14,579)	(14,965)	(15,361)	(15,768)
10 Total Rate Revenue	\$ 12,945,167	13,496,344	14,028,450	14,537,277	15,018,644	15,468,464	15,882,799	16,308,388	16,745,540	17,194,573	17,655,815
11 Plus: Other Operating Revenue	\$ 1,500,374	1,438,374	1,440,795	1,461,717	1,483,695	1,506,796	1,531,094	1,556,668	1,583,602	1,611,988	1,641,922
12 Equals: Total Operating Revenue	\$ 14,445,541	14,934,717	15,469,246	15,998,994	16,502,339	16,975,260	17,413,893	17,865,056	18,329,143	18,806,561	19,297,737
13 Less: Operating Expenses											
14 Personal Services	\$ (8,756,888)	(9,147,813)	(9,500,071)	(9,869,267)	(10,256,421)	(10,662,624)	(11,089,047)	(11,536,942)	(12,007,649)	(12,502,607)	(13,023,357)
15 Variable O&M	\$ (1,898,443)	(1,858,621)	(1,900,700)	(1,943,768)	(1,987,849)	(2,032,968)	(2,079,150)	(2,126,421)	(2,174,808)	(2,224,339)	(2,275,042)
16 O&M	\$ (3,017,799)	(2,894,870)	(2,950,433)	(3,007,151)	(3,065,050)	(3,124,156)	(3,184,498)	(3,246,102)	(3,308,998)	(3,373,216)	(3,438,785)
17 Equals: Net Operating Income	\$ 772,411	\$ 1,033,414	\$ 1,118,042	\$ 1,178,809	\$ 1,193,020	\$ 1,155,511	\$ 1,061,199	\$ 955,591	\$ 837,687	\$ 706,399	\$ 560,554
18 Plus: Non-Operating Income/(Expense)											
19 Non-Operating Revenue	\$ -	-	-	-	-	-	-	-	-	-	-
20 Interest Income	\$ 71,602	113,051	159,599	211,977	225,294	238,494	250,762	261,580	270,927	278,605	284,377
21 Capital Funding Account	\$ 561,460	670,147	704,506	698,370	718,169	727,593	768,554	790,084	808,426	832,501	857,470
22 Equals: Net Income	\$ 1,405,473	\$ 1,816,612	\$ 1,982,147	\$ 2,089,156	\$ 2,136,482	\$ 2,121,599	\$ 2,080,514	\$ 2,007,256	\$ 1,917,040	\$ 1,817,505	\$ 1,702,401
23 Less: Revenues Excluded From Coverage Test											
24 Betterment Fees, Srf, Capital Fund Contributions, R&R	\$ (561,460)	(670,147)	(704,506)	(698,370)	(718,169)	(727,593)	(768,554)	(790,084)	(808,426)	(832,501)	(857,470)
25 Equals: Net Income Available For Debt Service	\$ 844,013	\$ 1,146,465	\$ 1,277,641	\$ 1,390,786	\$ 1,418,313	\$ 1,394,006	\$ 1,311,960	\$ 1,217,172	\$ 1,108,613	\$ 985,004	\$ 844,930
26 Cash Flow Test											
27 Net Income Available	\$ 844,013	\$ 1,146,465	\$ 1,277,641	\$ 1,390,786	\$ 1,418,313	\$ 1,394,006	\$ 1,311,960	\$ 1,217,172	\$ 1,108,613	\$ 985,004	\$ 844,930
28 Less: Non-Operating Expenditures	\$ -	-	-	-	-	-	-	-	-	-	-
29 Net Interfund Transfers (In - Out)	\$ (174,460)	(310,147)	(340,906)	(331,134)	(347,261)	(352,975)	(390,190)	(407,937)	(422,458)	(442,673)	(463,744)
30 Capital Outlay	\$ -	-	-	-	-	-	-	-	-	-	-
31 Net Cash Flow	\$ 669,553	\$ 836,318	\$ 936,735	\$ 1,059,652	\$ 1,071,052	\$ 1,041,030	\$ 921,770	\$ 809,235	\$ 686,156	\$ 542,331	\$ 381,187
32 Unrestricted Reserve Fund Test											
33 Balance At Beginning Of Fiscal Year	\$ 13,985,705	\$ 14,655,258	\$ 15,491,576	\$ 16,428,311	\$ 17,487,962	\$ 18,559,015	\$ 19,600,045	\$ 20,521,815	\$ 21,331,050	\$ 22,017,205	\$ 22,559,537
34 Cash Flow Surplus/(Deficit)	\$ 669,553	\$ 836,318	\$ 936,735	\$ 1,059,652	\$ 1,071,052	\$ 1,041,030	\$ 921,770	\$ 809,235	\$ 686,156	\$ 542,331	\$ 381,187
35 Reserve Fund Balance Used For Cash Flow Deficit	\$ -	-	-	-	-	-	-	-	-	-	-
36 Projects Designated To Be Paid With Cash	\$ -	-	-	-	-	-	-	-	-	-	-
37 Projects Paid With Reserve Funds (Non Specified Funds)	\$ -	-	-	-	-	-	-	-	-	-	-
38 Balance At End Of Fiscal Year	\$ 14,655,258	\$ 15,491,576	\$ 16,428,311	\$ 17,487,962	\$ 18,559,015	\$ 19,600,045	\$ 20,521,815	\$ 21,331,050	\$ 22,017,205	\$ 22,559,537	\$ 22,940,723
39 Minimum Working Capital Reserve Target	\$ 10,321,565	\$ 10,435,652	\$ 10,660,602	\$ 10,895,093	\$ 11,139,660	\$ 11,394,874	\$ 11,661,347	\$ 11,939,732	\$ 12,230,728	\$ 12,535,081	\$ 12,853,592
40 Excess/(Deficiency) Of Working Capital To Target	\$ 4,333,693	\$ 5,055,924	\$ 5,767,709	\$ 6,592,869	\$ 7,419,355	\$ 8,205,171	\$ 8,860,468	\$ 9,391,317	\$ 9,786,478	\$ 10,024,455	\$ 10,087,132



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Assumptions

Schedule 1

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Annual Growth:											
Water:											
Non-Metered											
Average Number of Accounts	810	810	810	810	810	810	810	810	810	810	810
Growth ⁽¹⁾	0	0	0	0	0	0	0	0	0	0	0
Percent Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered											
Average Number of Accounts	18,595	18,781	18,969	19,158	19,350	19,543	19,739	19,936	20,135	20,337	20,540
Growth ⁽¹⁾	186	188	190	192	193	195	197	199	201	203	203
Percent Increase	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Metered Volume											
Annual Metered Consumption	1,132,823	1,144,152	1,155,593	1,167,149	1,178,820	1,190,609	1,202,515	1,214,540	1,226,685	1,238,952	1,251,342
Growth	11,328	11,442	11,442	11,556	11,671	11,788	11,906	12,025	12,145	12,267	12,390
Percent Increase	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Sewer:											
Non-Metered											
Average Number of Accounts	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653
Growth ⁽¹⁾	0	0	0	0	0	0	0	0	0	0	0
Percent Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Metered											
Average Number of Accounts	14,610	14,756	14,904	15,053	15,203	15,355	15,509	15,664	15,821	15,979	16,139
Growth ⁽¹⁾	146	148	149	151	152	154	155	157	158	160	160
Percent Increase	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Volume											
Average Volume	871,491	879,987	888,567	897,234	905,987	914,827	923,756	932,774	941,883	951,082	960,374
Growth ⁽¹⁾	8,496	8,581	8,581	8,666	8,753	8,841	8,929	9,018	9,108	9,200	9,292
Percent Increase	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
Average Annual Interest Earnings Rate:											
On Fund Balances:	0.50%	0.75%	1.00%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Operating Budget Reserve:											
Target (Number of Months of Reserve)	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Operating Budget Execution Percentage:											
Personal Services ⁽¹⁾	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Variable O&M ⁽¹⁾	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Fixed O&M ⁽¹⁾	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%

(1) Execution rates in FY 2020 and forward are based on an analysis of historical budget execution



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Customer Account History & Forecast

Schedule 3

Fiscal Year Ending:	Forecast											
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Water												
Non-Metered Total Equivalent Billing Units												
Total Accounts	810	810	810	810	810	810	810	810	810	810	810	
Growth (Accts) (1)	0	0	0	0	0	0	0	0	0	0	0	
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Metered Equivalent Billing Units												
Total Accounts	18,595	18,781	18,969	19,158	19,350	19,543	19,739	19,936	20,135	20,337	20,540	
Growth (Accts)	184	186	188	190	192	193	195	197	199	201	203	
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Usage (1,000 gal.)												
Billed Use	1,132,823	1,144,152	1,155,593	1,167,149	1,178,820	1,190,609	1,202,515	1,214,540	1,226,685	1,238,952	1,251,342	
% Change	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Sewer												
Non-Metered Total Equivalent Billing Units												
Total Accounts	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	
Growth (Accts) (1)	0	0	0	0	0	0	0	0	0	0	0	
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Metered Equivalent Billing Units												
Total Accounts	14,610	14,756	14,904	15,053	15,203	15,355	15,509	15,664	15,821	15,979	16,139	
Growth (Accts)	145	146	148	149	151	152	154	155	157	158	160	
% Change	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Metered Use Navy (1,000 gal.)												
Billed Use	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	156,387	
% Change (2)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Metered Use St. Mary's College Usage (1,000 gal.)												
Billed Use	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Treatment Plant Influent Volume (1,000 gal.)												
Billed Use	871,491	879,987	888,567	897,234	905,987	914,827	923,756	932,774	941,883	951,082	960,374	
% Change (2)	-26.39%	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	

(1) Non-Metered equivalent accounts received a calibrating adjustment in FY 2014 to reconcile the expected revenue and number of accounts

(2) Volume for both the Navy and St. Mary's College were calibrated in FY 2015

Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

FY 2018 Beginning Balances

Schedule 4

Source: Trial Balance FY17

	Revenue Fund
CURRENT UNRESTRICTED ASSETS	
MD Bank & Trust Company / MD B&T-Operating Account	\$ 165,632,856
MD Bank & Trust Company / MD B&T-Deposit Account	\$ (168,088,422)
MD Bank & Trust Company / MD B&T-Payroll Account	\$ 3,464,922
Petty Cash Account / Petty Cash-Operations	\$ 500
Petty Cash Account / Billing Cash Drawers	\$ 1,000
MLGIP MercSafe Deposit / Investments	\$ 3,331,216
CDARS - Old Line Bank / Investments	\$ 10,000,000
Accounts Receivable / Accounts Receivable	\$ 1,258,222
Accounts Receivable / credit balance	\$ (180,511)
Accounts Receivable / Accounts Receivable-Other	\$ 86,996
Prepaid Insurance / Prepaid Insurance	\$ 57,912
Other Prepays / Other Prepays	\$ 349,909
Inventory / Radio Rd Meter Proj Inven	\$ 116,960
Exchange / Exchange-general	\$ 70,199
Exchange / Suspense Utility Cash	\$ 504,660
Exchange / Exchange-Cash Management	\$ (542,948)
Interest Receivable / Interest Receivable	\$ 18,091
TOTAL CURRENT ASSETS	\$ 16,081,565



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

FY 2018 Beginning Balances

Schedule 4

Source: Trial Balance FY17

	Revenue Fund
CURRENT LIABILITIES	
Offset account / Offset Acc't-open payable	(951,426)
Accounts Payable / A/P-General Fund	(10,941)
Accruals Payable / Accrued Wages Payable	(731,265)
Accruals Payable / Other Accrued Exp.Payable	(69,807)
Accruals Payable / Bay Restoration Liability	-
Employee Deduc.Payable / Employee Pay-W/H Taxes	(53,017)
Employee Deduc.Payable / Employee Pay-Life Insur.	(1,391)
Employee Deduc.Payable / Employee Pay-TDA	-
Employee Deduc.Payable / Employee Pay-Uniforms	613
Employee Deduc.Payable / Employee Pay-Disability	(330)
Employee Deduc.Payable / Employee Pay-Hospitaliza.	(8,397)
Employee Deduc.Payable / Employee Pay-Garnishment	(1,255)
Employee Deduc.Payable / FSA	(19,145)
Employee Deduc.Payable / FSA-Dependent Care	(1,753)
Employee Deduc.Payable / Pension Contribution	(13,552)
Employee Deduc.Payable / 457 Retirement Plan	(6,801)
Employee Deduc.Payable / Aflac Insurance	(893)
Employee Deduc.Payable / Uniform purchase reimb	139
Employee Deduc.Payable / Sunshine Fund	(72)
Deferred Inspec Fees / Deferred Inspec Fees	(22,213)
Cash Bond / Cash Bond Developer Acct	(87,394)
CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$ 14,102,665
Plus/(Less): Inventory / Radio Rd Meter Proj Inven	\$ (116,960)
Plus/(Less): Inventory / Sewer	\$ -
Plus/(Less): Reserve	\$ -
NET UNRESTRICTED FUND BALANCE	\$ 13,985,705

Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Projection of Cash Outflows

Schedule 5

Expense Item	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sewer Expenses											
Department Salary Budget Expense	\$ 2,642,881	2,764,217	2,847,144	2,932,558	3,020,535	3,111,151	3,204,485	3,300,620	3,399,638	3,501,627	3,606,676
Sewer Construction											
008-0110-501.05-11 Contractual Employee Reg	\$ -	\$ 11,232	\$ 11,569	\$ 11,916	\$ 12,274	\$ 12,642	\$ 13,021	\$ 13,412	\$ 13,814	\$ 14,228	\$ 14,655
008-0110-501.10-01 WW Construction Parts	\$ 273	\$ 273	\$ 278	\$ 284	\$ 290	\$ 296	\$ 301	\$ 307	\$ 314	\$ 320	\$ 326
008-0110-501.10-04 Maintenance-Sewer Bldgs.	\$ 118	\$ 118	\$ 120	\$ 123	\$ 125	\$ 128	\$ 130	\$ 133	\$ 136	\$ 138	\$ 141
008-0110-501.10-05 Maintenance-Sewer Lines	\$ 58,000	\$ 58,000	\$ 59,160	\$ 60,343	\$ 61,550	\$ 62,781	\$ 64,037	\$ 65,317	\$ 66,624	\$ 67,956	\$ 69,315
008-0110-501.20-01 Vehicle Operations	\$ 5,620	\$ 5,342	\$ 5,449	\$ 5,558	\$ 5,669	\$ 5,782	\$ 5,898	\$ 6,016	\$ 6,136	\$ 6,259	\$ 6,384
008-0110-501.20-02 Vehicle Maintenance	\$ 7,194	\$ 7,190	\$ 7,334	\$ 7,480	\$ 7,630	\$ 7,783	\$ 7,938	\$ 8,097	\$ 8,259	\$ 8,424	\$ 8,593
008-0110-501.32-01 Materials & Sup General	\$ 12,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
008-0110-501.32-02 Safety Supplies	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
008-0110-501.32-04 Tools	\$ 2,500	\$ 1,864	\$ 1,901	\$ 1,939	\$ 1,978	\$ 2,018	\$ 2,058	\$ 2,099	\$ 2,141	\$ 2,184	\$ 2,228
008-0110-501.40-05 Office Fuel	\$ 1,092	\$ 1,092	\$ 1,114	\$ 1,136	\$ 1,159	\$ 1,182	\$ 1,206	\$ 1,230	\$ 1,254	\$ 1,279	\$ 1,305
008-0110-501.42-01 Mileage	\$ 15	\$ 10	\$ 10	\$ 10	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 12	\$ 12
008-0110-501.42-02 Training	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
008-0110-501.42-03 Uniforms	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
008-0110-501.42-05 Physicals	\$ 696	\$ 696	\$ 710	\$ 724	\$ 739	\$ 753	\$ 768	\$ 784	\$ 799	\$ 815	\$ 832
Sewer Maintenance											
008-0110-502.10-01 Maintenance-S PS Parts	\$ 25,979	\$ 23,379	\$ 23,847	\$ 24,324	\$ 24,810	\$ 25,306	\$ 25,812	\$ 26,329	\$ 26,855	\$ 27,392	\$ 27,940
008-0110-502.10-02 Maintenance-S PS Repairs	\$ 34,035	\$ 30,235	\$ 30,840	\$ 31,456	\$ 32,086	\$ 32,727	\$ 33,382	\$ 34,050	\$ 34,731	\$ 35,425	\$ 36,134
008-0110-502.10-04 Maintenance-Sewer Bldgs.	\$ 1,524	\$ 1,524	\$ 1,554	\$ 1,586	\$ 1,617	\$ 1,650	\$ 1,683	\$ 1,716	\$ 1,751	\$ 1,786	\$ 1,821
008-0110-502.10-05 Maintenance-Sewer Lines	\$ 409	\$ 409	\$ 417	\$ 426	\$ 434	\$ 443	\$ 452	\$ 461	\$ 470	\$ 479	\$ 489
008-0110-502.20-01 Vehicle Operations	\$ 35,000	\$ 34,482	\$ 35,172	\$ 35,875	\$ 36,593	\$ 37,324	\$ 38,071	\$ 38,832	\$ 39,609	\$ 40,401	\$ 41,209
008-0110-502.20-02 Vehicle Maintenance	\$ 34,974	\$ 34,374	\$ 35,061	\$ 35,763	\$ 36,478	\$ 37,208	\$ 37,952	\$ 38,711	\$ 39,485	\$ 40,275	\$ 41,080
008-0110-502.32-01 Mtl&Supp - General	\$ 9,309	\$ 9,309	\$ 9,495	\$ 9,685	\$ 9,879	\$ 10,076	\$ 10,278	\$ 10,483	\$ 10,693	\$ 10,907	\$ 11,125
008-0110-502.32-02 Safety Supplies	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
008-0110-502.32-04 Tools	\$ 4,707	\$ 4,707	\$ 4,801	\$ 4,897	\$ 4,995	\$ 5,095	\$ 5,197	\$ 5,301	\$ 5,407	\$ 5,515	\$ 5,625
008-0110-502.42-02 Staff Development	\$ 3,265	\$ 3,265	\$ 3,330	\$ 3,397	\$ 3,465	\$ 3,534	\$ 3,605	\$ 3,677	\$ 3,750	\$ 3,825	\$ 3,902
008-0110-502.42-03 Uniforms	\$ 5,500	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,444	\$ 6,573
008-0110-502.42-05 Physicals	\$ 1,717	\$ 1,717	\$ 1,751	\$ 1,786	\$ 1,822	\$ 1,859	\$ 1,896	\$ 1,934	\$ 1,972	\$ 2,012	\$ 2,052
008-0110-502.42-12 Training-Overnight Travel	\$ 3,100	\$ 6,400	\$ 6,528	\$ 6,659	\$ 6,792	\$ 6,928	\$ 7,066	\$ 7,207	\$ 7,352	\$ 7,499	\$ 7,649
Sewer Operations											
008-0110-504.10-01 Maintenance- PSParts	\$ 19,446	\$ 19,000	\$ 19,380	\$ 19,768	\$ 20,163	\$ 20,566	\$ 20,978	\$ 21,397	\$ 21,825	\$ 22,262	\$ 22,707
008-0110-504.10-02 Maintenance- PSRepairs	\$ 34,152	\$ 36,000	\$ 36,720	\$ 37,454	\$ 38,203	\$ 38,968	\$ 39,747	\$ 40,542	\$ 41,353	\$ 42,180	\$ 43,023
008-0110-504.10-03 Maintenance- Grounds	\$ 63,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
008-0110-504.10-04 Maintenance-Sewer Bldgs.	\$ 13,238	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154	\$ 15,457	\$ 15,766	\$ 16,082	\$ 16,403	\$ 16,731
008-0110-504.10-05 Maintenance-Sewer Lines	\$ 9,753	\$ 24,000	\$ 24,480	\$ 24,970	\$ 25,469	\$ 25,978	\$ 26,498	\$ 27,028	\$ 27,568	\$ 28,120	\$ 28,682
008-0110-503-1001 SCADA	\$ -	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557	\$ 16,971	\$ 17,395	\$ 17,830	\$ 18,276	\$ 18,733
008-0110-504.10-09 Camera Repairs	\$ 9,541	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
008-0110-504.10-10 Flow monitoring devices	\$ 5,000	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131	\$ 11,353
008-0110-504.10-11 Generator Maintenance	\$ 48,130	\$ 48,130	\$ 49,093	\$ 50,074	\$ 51,076	\$ 52,097	\$ 53,139	\$ 54,202	\$ 55,286	\$ 56,392	\$ 57,520
008-0110-504.12-01 Power	\$ 196,563	\$ 196,563	\$ 200,494	\$ 204,504	\$ 208,594	\$ 212,766	\$ 217,021	\$ 221,362	\$ 225,789	\$ 230,305	\$ 234,911
008-0110-504.14-01 Telephone & Dialers	\$ 34,944	\$ 4,944	\$ 5,043	\$ 5,144	\$ 5,247	\$ 5,352	\$ 5,459	\$ 5,568	\$ 5,679	\$ 5,793	\$ 5,909
008-0110-504.18-01 Station Fuel & Gas	\$ 3,605	\$ 3,605	\$ 3,677	\$ 3,751	\$ 3,826	\$ 3,902	\$ 3,980	\$ 4,060	\$ 4,141	\$ 4,224	\$ 4,308
008-0110-504.20-01 Vehicle Operations	\$ 28,222	\$ 24,035	\$ 24,516	\$ 25,006	\$ 25,506	\$ 26,016	\$ 26,537	\$ 27,067	\$ 27,609	\$ 28,161	\$ 28,724
008-0110-504.20-02 Vehicle Maintenance	\$ 9,747	\$ 9,747	\$ 9,942	\$ 10,141	\$ 10,344	\$ 10,550	\$ 10,761	\$ 10,977	\$ 11,196	\$ 11,420	\$ 11,649
008-0110-504.26-01 Chemicals	\$ 25,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389	\$ 17,911	\$ 18,448	\$ 19,002	\$ 19,572
008-0110-504.32-01 Materials & Sup General	\$ 24,937	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
008-0110-504.32-02 Safety Supplies	\$ 6,884	\$ 6,884	\$ 7,022	\$ 7,162	\$ 7,305	\$ 7,451	\$ 7,600	\$ 7,753	\$ 7,908	\$ 8,066	\$ 8,227
008-0110-504.32-04 Tools	\$ 7,000	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
008-0110-504.36-04 Misc Consultant	\$ 2,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
52	008-0110-504.40-01 Power	\$ 7,622	\$ 7,622	\$ 7,774	\$ 7,930	\$ 8,089	\$ 8,250	\$ 8,415	\$ 8,584	\$ 8,755	\$ 8,930	\$ 9,109
53	008-0110-504.40-02 Phone/Fax	\$ 8,542	\$ 8,542	\$ 8,713	\$ 8,887	\$ 9,065	\$ 9,246	\$ 9,431	\$ 9,620	\$ 9,812	\$ 10,008	\$ 10,208
54	008-0110-504.40-03 Waste Mgmt	\$ 2,387	\$ 2,387	\$ 2,435	\$ 2,483	\$ 2,533	\$ 2,584	\$ 2,635	\$ 2,688	\$ 2,742	\$ 2,797	\$ 2,853
55	008-0110-504.40-04 Cable	\$ 2,289	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
56	008-0110-504.40-05 Office Fuel	\$ 2,103	\$ 2,103	\$ 2,145	\$ 2,188	\$ 2,232	\$ 2,276	\$ 2,322	\$ 2,368	\$ 2,416	\$ 2,464	\$ 2,513
57	008-0110-504.40-06 Cleaning	\$ 233	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268	\$ 273	\$ 278
58	008-0110-504.42-01 Mileage	\$ 36	\$ 25	\$ 26	\$ 26	\$ 27	\$ 27	\$ 28	\$ 28	\$ 29	\$ 29	\$ 30
59	008-0110-504.42-02 Staff Development	\$ 3,394	\$ 3,400	\$ 3,468	\$ 3,537	\$ 3,608	\$ 3,680	\$ 3,754	\$ 3,829	\$ 3,906	\$ 3,984	\$ 4,063
60	008-0110-504.42-03 Uniforms	\$ 4,900	\$ 4,900	\$ 4,998	\$ 5,098	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856
61	008-0110-504.42-05 Physicals	\$ 1,342	\$ 1,342	\$ 1,369	\$ 1,396	\$ 1,424	\$ 1,453	\$ 1,482	\$ 1,511	\$ 1,542	\$ 1,572	\$ 1,604
62	008-0110-504.42-12 Training-Overnight Travel	\$ 5,200	\$ 9,645	\$ 9,838	\$ 10,035	\$ 10,235	\$ 10,440	\$ 10,649	\$ 10,862	\$ 11,079	\$ 11,301	\$ 11,527
63	008-0110-504.46-01 Miscellaneous Exp	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	008-0110-504.46-02 SSO Fines & Penalties	\$ 13,000	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536
65	Sewer Grinder Pumps											
66	008-0110-505.10-05 Maintenance Grinder Pumps	\$ 66,515	\$ 65,515	\$ 66,825	\$ 68,162	\$ 69,525	\$ 70,916	\$ 72,334	\$ 73,781	\$ 75,256	\$ 76,761	\$ 78,296
67	008-0110-505.20-02 Vehicle Maintenance	\$ 626	\$ 1,626	\$ 1,659	\$ 1,692	\$ 1,726	\$ 1,760	\$ 1,795	\$ 1,831	\$ 1,868	\$ 1,905	\$ 1,943
68	008-0110-505.32-01 Materials & Sup General	\$ 5,565	\$ 5,565	\$ 5,676	\$ 5,790	\$ 5,906	\$ 6,024	\$ 6,144	\$ 6,267	\$ 6,392	\$ 6,520	\$ 6,651
69	008-0110-505.32-04 Grinder Pump Tools	\$ 1,471	\$ 1,471	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,657	\$ 1,690	\$ 1,724	\$ 1,758
70	Marlay-Taylor Treatment Plant											
71	008-0110-516.05-11 Contractual Employee Reg	\$ 14,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	008-0110-516.10-01 TP Parts	\$ 25,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
73	008-0110-516.10-02 TP Repairs	\$ 41,000	\$ 41,000	\$ 41,820	\$ 42,656	\$ 43,510	\$ 44,380	\$ 45,267	\$ 46,173	\$ 47,096	\$ 48,038	\$ 48,999
74	008-0110-516.10-03 Grounds	\$ 7,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366
75	008-0110-516.10-04 Buildings	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
76	008-0110-516.10-11 Generator Maintenance	\$ 2,804	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
77	008-0110-516.10-12 Co-Generator Maintenance	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	008-0110-516.12-02 Power	\$ 350,000	\$ 450,000	\$ 459,000	\$ 468,180	\$ 477,544	\$ 487,094	\$ 496,836	\$ 506,773	\$ 516,909	\$ 527,247	\$ 537,792
79	008-0110-516.14-02 Telephones & Dialers	\$ 7,920	\$ 7,920	\$ 8,078	\$ 8,240	\$ 8,405	\$ 8,573	\$ 8,744	\$ 8,919	\$ 9,098	\$ 9,280	\$ 9,465
80	008-0110-516.18-02 Station Fuel & Gas	\$ 74,340	\$ 74,340	\$ 75,827	\$ 77,343	\$ 78,890	\$ 80,468	\$ 82,077	\$ 83,719	\$ 85,393	\$ 87,101	\$ 88,843
81	008-0110-516.20-01 Vehicle Operations	\$ 4,094	\$ 3,475	\$ 3,545	\$ 3,615	\$ 3,688	\$ 3,761	\$ 3,837	\$ 3,913	\$ 3,992	\$ 4,072	\$ 4,153
82	008-0110-516.20-02 Vehicle Maintenance	\$ 3,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
83	008-0110-516.22-01 Lab&Soils Testing	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561
84	008-0110-516.26-02 Chemicals	\$ 364,000	\$ 380,000	\$ 391,400	\$ 403,142	\$ 415,236	\$ 427,693	\$ 440,524	\$ 453,740	\$ 467,352	\$ 481,373	\$ 495,814
85	008-0110-516.28-01 Sludge Removal-Sewer Trea	\$ 255,000	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	\$ 220,816	\$ 225,232	\$ 229,737	\$ 234,332	\$ 239,019
86	008-0110-516.32-01 Mtl& Supplies General	\$ 7,313	\$ 7,313	\$ 7,459	\$ 7,608	\$ 7,761	\$ 7,916	\$ 8,074	\$ 8,236	\$ 8,400	\$ 8,568	\$ 8,740
87	008-0110-516.32-02 Safety Supp-Sewer Treat	\$ 4,529	\$ 4,529	\$ 4,620	\$ 4,712	\$ 4,806	\$ 4,902	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,413
88	008-0110-516.32-04 Tools-Sewer Treatment	\$ 1,689	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
89	008-0110-516.32-07 Lab.Supply-Sewer Treat	\$ 27,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	008-0110-516.40-03 Waste Mgmt-Bldg.Util-Trea	\$ 7,858	\$ 7,858	\$ 8,015	\$ 8,175	\$ 8,339	\$ 8,506	\$ 8,676	\$ 8,849	\$ 9,026	\$ 9,207	\$ 9,391
91	008-0110-516.40-05 Off.Fuel-Bldg.Util-Treat	\$ 560	\$ 560	\$ 571	\$ 583	\$ 594	\$ 606	\$ 618	\$ 631	\$ 643	\$ 656	\$ 669
92	008-0110-516.42-02 Staff Devel.-Treatment	\$ 11,141	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171
93	008-0110-516.42-03 Uniforms-Treatment	\$ 5,200	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856	\$ 5,973	\$ 6,093	\$ 6,214
94	008-0110-516.42-05 Physicals-Treatment	\$ 1,880	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948	\$ 1,987	\$ 2,027	\$ 2,068	\$ 2,109	\$ 2,151
95	008-0110-516.42-12 Training-Travel Overnight	\$ 19,800	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131	\$ 11,353
96	008-0110-516.46-01 Misc.Expense-Treatment	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	008-0110-516.46-02 Fines & Penalties	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Other Treatment Plants											
99	008-0110-517.10-01 TP Parts	\$ 7,946	\$ 13,496	\$ 13,766	\$ 14,041	\$ 14,322	\$ 14,609	\$ 14,901	\$ 15,199	\$ 15,503	\$ 15,813	\$ 16,129
100	008-0110-517.10-02 TP Repairs	\$ 19,768	\$ 19,768	\$ 20,163	\$ 20,567	\$ 20,978	\$ 21,398	\$ 21,825	\$ 22,262	\$ 22,707	\$ 23,161	\$ 23,625
101	008-0110-517.10-03 Grounds	\$ 5,526	\$ 5,726	\$ 5,841	\$ 5,957	\$ 6,076	\$ 6,198	\$ 6,322	\$ 6,448	\$ 6,577	\$ 6,709	\$ 6,843
102	008-0110-517.10-04 Buildings	\$ 1,864	\$ 1,864	\$ 1,901	\$ 1,939	\$ 1,978	\$ 2,018	\$ 2,058	\$ 2,099	\$ 2,141	\$ 2,184	\$ 2,228
103	008-0110-517.10-11 Generator Maintenance	\$ 3,088	\$ 4,688	\$ 4,782	\$ 4,877	\$ 4,975	\$ 5,074	\$ 5,176	\$ 5,279	\$ 5,385	\$ 5,493	\$ 5,603



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Projection of Cash Outflows

Schedule 5

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
104	008-0110-517.12-02 Power	\$ 48,958	\$ 55,958	\$ 57,077	\$ 58,219	\$ 59,383	\$ 60,571	\$ 61,782	\$ 63,018	\$ 64,278	\$ 65,564	\$ 66,875
105	008-0110-517.14-02 Telephones & Dialers	\$ 936	\$ 1,536	\$ 1,567	\$ 1,598	\$ 1,630	\$ 1,663	\$ 1,696	\$ 1,730	\$ 1,764	\$ 1,800	\$ 1,836
106	008-0110-517.18-02 Station Fuel & Gas	\$ 284	\$ 284	\$ 290	\$ 295	\$ 301	\$ 307	\$ 314	\$ 320	\$ 326	\$ 333	\$ 339
107	008-0110-517.20-01 Vehicle Operations	\$ 8,889	\$ 7,596	\$ 7,748	\$ 7,903	\$ 8,061	\$ 8,222	\$ 8,387	\$ 8,554	\$ 8,725	\$ 8,900	\$ 9,078
108	008-0110-517.20-02 Vehicle Maintenance	\$ 2,689	\$ 2,689	\$ 2,743	\$ 2,798	\$ 2,854	\$ 2,911	\$ 2,969	\$ 3,028	\$ 3,089	\$ 3,151	\$ 3,214
109	008-0110-517.22-01 Lab&Soils Testing	\$ 3,600	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
110	008-0110-517.26-02 Chemicals	\$ 2,000	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	\$ 2,319	\$ 2,388	\$ 2,460	\$ 2,534	\$ 2,610
111	008-0110-517.30-01 Leonardtown Plant-Treat	\$ 180,000	\$ 180,000	\$ 183,600	\$ 187,272	\$ 191,017	\$ 194,838	\$ 198,735	\$ 202,709	\$ 206,763	\$ 210,899	\$ 215,117
112	008-0110-517.32-01 Mtls & Supplies General	\$ 4,677	\$ 5,677	\$ 5,791	\$ 5,906	\$ 6,024	\$ 6,145	\$ 6,268	\$ 6,393	\$ 6,521	\$ 6,652	\$ 6,785
113	008-0110-517.32-02 Safety Supp-Sewer Treat	\$ 805	\$ 805	\$ 821	\$ 838	\$ 854	\$ 871	\$ 889	\$ 907	\$ 925	\$ 943	\$ 962
114	008-0110-517.32-04 Tools-Sewer Treatment	\$ 727	\$ 727	\$ 742	\$ 756	\$ 771	\$ 787	\$ 803	\$ 819	\$ 835	\$ 852	\$ 869
115	008-0110-517.32-07 Lab.Supply-Sewer Treat	\$ 3,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	008-0110-517.40-03 Waste Mgmt-Bldg.Util-Trea	\$ 1,726	\$ 1,726	\$ 1,761	\$ 1,796	\$ 1,832	\$ 1,868	\$ 1,906	\$ 1,944	\$ 1,983	\$ 2,022	\$ 2,063
117	008-0110-517.42-01 Mileage-Treatment	\$ 51	\$ 35	\$ 36	\$ 36	\$ 37	\$ 38	\$ 39	\$ 39	\$ 40	\$ 41	\$ 42
118	008-0110-517.42-02 Staff Devel.-Treatment	\$ 305	\$ 305	\$ 311	\$ 317	\$ 324	\$ 330	\$ 337	\$ 343	\$ 350	\$ 357	\$ 365
119	008-0110-517.42-03 Uniforms-Treatment	\$ 1,900	\$ 1,900	\$ 1,938	\$ 1,977	\$ 2,016	\$ 2,057	\$ 2,098	\$ 2,140	\$ 2,183	\$ 2,226	\$ 2,271
120	008-0110-517.42-05 Physicals-Treatment	\$ 277	\$ 277	\$ 283	\$ 288	\$ 294	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331
121	008-0110-517.46-01 Misc.Expense-Treatment	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	Airedale Rd Treatment Plant											
123	008-0110-518.10-02 WWTP Repairs	\$ 1,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	008-0110-518.10-03 Grounds	\$ 4,627	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
125	008-0110-518.12-02 power	\$ 1,279	\$ 1,279	\$ 1,305	\$ 1,331	\$ 1,357	\$ 1,384	\$ 1,412	\$ 1,440	\$ 1,469	\$ 1,499	\$ 1,529
126	008-0110-518.14-02 telephone	\$ 558	\$ 558	\$ 569	\$ 581	\$ 592	\$ 604	\$ 616	\$ 628	\$ 641	\$ 654	\$ 667
127	Safety											
128	008-0110-520-2002 Vehicle Maintenance	\$ -	\$ 2,400	\$ 2,460	\$ 2,522	\$ 2,585	\$ 2,649	\$ 2,715	\$ 2,783	\$ 2,853	\$ 2,924	\$ 2,997
129	008-0110-526-2002 Vehicle Maintenance	\$ -	\$ 800	\$ 820	\$ 841	\$ 862	\$ 883	\$ 905	\$ 928	\$ 951	\$ 975	\$ 999
130	008-0110-520-4202 Safety Training	\$ -	\$ 6,185	\$ 6,340	\$ 6,498	\$ 6,661	\$ 6,827	\$ 6,998	\$ 7,173	\$ 7,352	\$ 7,536	\$ 7,724
131	008-0110-526-4202 Safety Training	\$ -	\$ 4,478	\$ 4,590	\$ 4,705	\$ 4,822	\$ 4,943	\$ 5,066	\$ 5,193	\$ 5,323	\$ 5,456	\$ 5,592
132	008-0110-520-4205 Physicals	\$ -	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
133	008-0110-526-4205 Physicals	\$ -	\$ 150	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 183	\$ 187
134	008-0110-530-3207 Lab.Supply-Sewer Treat	\$ -	\$ 31,955	\$ 32,754	\$ 33,573	\$ 34,412	\$ 35,272	\$ 36,154	\$ 37,058	\$ 37,984	\$ 38,934	\$ 39,907
135	008-0110-530-4202 Training	\$ -	\$ 529	\$ 542	\$ 556	\$ 570	\$ 584	\$ 599	\$ 613	\$ 629	\$ 645	\$ 661
136	008-0110-536-4202 Training	\$ -	\$ 1,650	\$ 1,691	\$ 1,734	\$ 1,777	\$ 1,821	\$ 1,867	\$ 1,913	\$ 1,961	\$ 2,010	\$ 2,061
137	008-0110-530-4212 Overnight Training	\$ -	\$ 252	\$ 258	\$ 265	\$ 271	\$ 278	\$ 285	\$ 292	\$ 300	\$ 307	\$ 315
138	008-0110-536-4212 Overnight Training	\$ -	\$ 882	\$ 904	\$ 927	\$ 950	\$ 974	\$ 998	\$ 1,023	\$ 1,048	\$ 1,075	\$ 1,101
139	Sewer SCADA											
140	008-0110-503.42-03 Uniforms	\$ 300	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
141	008-0110-503-4205 Physicals	\$ -	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
142	008-0110-503-4212 Training-Overnight Travel	\$ -	\$ 4,000	\$ 4,100	\$ 4,203	\$ 4,308	\$ 4,415	\$ 4,526	\$ 4,639	\$ 4,755	\$ 4,874	\$ 4,995
143	008-0110-503.32-01 Mtls&Supp - General	\$ -	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
144	008-0110-503.32-02 Safety Supplies	\$ -	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
145	008-0110-503.32-04 Tools	\$ -	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
146	008-0110-503.10-02 maintenance repairs	\$ 17,639	\$ 15,000	\$ 15,375	\$ 15,759	\$ 16,153	\$ 16,557	\$ 16,971	\$ 17,395	\$ 17,830	\$ 18,276	\$ 18,733
147	Miscellaneous	\$ -	\$ 3,550	\$ 3,639	\$ 3,730	\$ 3,823	\$ 3,919	\$ 4,016	\$ 4,117	\$ 4,220	\$ 4,325	\$ 4,433
148	Departmental Depreciation Placeholder	\$ 282,000	\$ 255,000	\$ 257,550	\$ 260,126	\$ 262,727	\$ 265,354	\$ 268,008	\$ 270,688	\$ 273,395	\$ 276,128	\$ 278,890
149	Water Expenses											
150	Department Salary Budget Expense	\$ 1,158,384	\$ 1,203,129	\$ 1,239,223	\$ 1,276,400	\$ 1,314,692	\$ 1,354,132	\$ 1,394,756	\$ 1,436,599	\$ 1,479,697	\$ 1,524,088	\$ 1,569,810
151	Water Construction											
152	008-0115-551.10-01 parts	\$ 171	\$ 171	\$ 174	\$ 178	\$ 181	\$ 185	\$ 189	\$ 193	\$ 196	\$ 200	\$ 204
153	008-0115-551.10-04 Maintenance-Bldgs.	\$ 476	\$ 476	\$ 486	\$ 495	\$ 505	\$ 515	\$ 526	\$ 536	\$ 547	\$ 558	\$ 569
154	008-0115-551.10-05 Maintenance-Water Lines	\$ 170,000	\$ 170,000	\$ 173,400	\$ 176,868	\$ 180,405	\$ 184,013	\$ 187,694	\$ 191,448	\$ 195,277	\$ 199,182	\$ 203,166
155	008-0115-551.20-01 Vehicle Oper.Mainten-W	\$ 5,620	\$ 5,620	\$ 5,732	\$ 5,847	\$ 5,964	\$ 6,083	\$ 6,205	\$ 6,329	\$ 6,456	\$ 6,585	\$ 6,716



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Projection of Cash Outflows

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		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
156	008-0115-551.20-02 Vehicle Main.Mainten-W	\$ 10,194	\$ 10,194	\$ 10,398	\$ 10,606	\$ 10,818	\$ 11,034	\$ 11,255	\$ 11,480	\$ 11,710	\$ 11,944	\$ 12,183
157	008-0115-551.32-01 Mtls&Supp.Gen-Constr.W	\$ 30,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853
158	008-0115-551.32-02 Water Construction Safety	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
159	008-0115-551.32-04 Tools-Constr.Water	\$ 3,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
160	008-0115-551.40-05 Office Fuel	\$ 1,092	\$ 1,092	\$ 1,114	\$ 1,136	\$ 1,159	\$ 1,182	\$ 1,206	\$ 1,230	\$ 1,254	\$ 1,279	\$ 1,305
161	008-0115-551.42-02 Staff Devel.-Constr-Water	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
162	008-0115-551.42-03 Uniforms-Constr.Water	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
163	008-0115-551.42-05 Physicals-Constr.Water	\$ 688	\$ 688	\$ 702	\$ 716	\$ 730	\$ 745	\$ 760	\$ 775	\$ 790	\$ 806	\$ 822
164	Water Maintenance - now part of 555											
165	Water Operations											
166	008-0115-555.10-01 Maintenance-Water PSParts	\$ 56,063	\$ 56,063	\$ 57,184	\$ 58,328	\$ 59,495	\$ 60,684	\$ 61,898	\$ 63,136	\$ 64,399	\$ 65,687	\$ 67,000
167	008-0115-555.10-02 Maintenance-Water PSReprs	\$ 60,500	\$ 60,500	\$ 61,710	\$ 62,944	\$ 64,203	\$ 65,487	\$ 66,797	\$ 68,133	\$ 69,495	\$ 70,885	\$ 72,303
168	008-0115-555.10-03 Maintenance-Water Grounds	\$ 71,000	\$ 61,000	\$ 62,220	\$ 63,464	\$ 64,734	\$ 66,028	\$ 67,349	\$ 68,696	\$ 70,070	\$ 71,471	\$ 72,901
169	008-0115-555.10-04 Maintenance-Water Bldgs.	\$ 40,000	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,947	\$ 46,866	\$ 47,804
170	008-0115-555.10-05 Maintenance-Water Lines	\$ 4,618	\$ 4,618	\$ 4,710	\$ 4,805	\$ 4,901	\$ 4,999	\$ 5,099	\$ 5,201	\$ 5,305	\$ 5,411	\$ 5,519
171	008-0115-555.10-06 Maintenance-Water Towers	\$ -	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249	\$ 13,514	\$ 13,784	\$ 14,060	\$ 14,341
172	008-0115-555.10-07 Fire Hydrant ISO Inspec.	\$ 45,000	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	\$ 49,684	\$ 50,677	\$ 51,691	\$ 52,725	\$ 53,779
173	008-0115-555.10-11 Generator Maintenance	\$ 19,217	\$ 19,217	\$ 19,601	\$ 19,993	\$ 20,393	\$ 20,801	\$ 21,217	\$ 21,641	\$ 22,074	\$ 22,516	\$ 22,966
174	008-0115-555.12-03 Power-Water	\$ 529,800	\$ 529,800	\$ 540,396	\$ 551,204	\$ 562,228	\$ 573,473	\$ 584,942	\$ 596,641	\$ 608,574	\$ 620,745	\$ 633,160
175	008-0115-555.14-03 Tele.&Dialers-Water	\$ 514	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
176	008-0115-555.18-03 Sta.Fuel&Gas-Water	\$ 3,600	\$ 3,600	\$ 3,672	\$ 3,745	\$ 3,820	\$ 3,897	\$ 3,975	\$ 4,054	\$ 4,135	\$ 4,218	\$ 4,302
177	008-0115-555.20-01 Vehicle Oper-Water	\$ 26,000	\$ 26,000	\$ 26,520	\$ 27,050	\$ 27,591	\$ 28,143	\$ 28,706	\$ 29,280	\$ 29,866	\$ 30,463	\$ 31,072
178	008-0115-555.20-02 Vehicle Main-Water	\$ 11,057	\$ 11,057	\$ 11,278	\$ 11,504	\$ 11,734	\$ 11,968	\$ 12,208	\$ 12,452	\$ 12,701	\$ 12,955	\$ 13,214
179	Reduction to Maintenance	\$ -	\$ (21,296)	\$ (21,828)	\$ (22,374)	\$ (22,933)	\$ (23,507)	\$ (24,094)	\$ (24,697)	\$ (25,314)	\$ (25,947)	\$ (26,596)
180	008-0115-555.22-01 Water Testing-Water	\$ 23,628	\$ 23,628	\$ 24,101	\$ 24,583	\$ 25,074	\$ 25,576	\$ 26,087	\$ 26,609	\$ 27,141	\$ 27,684	\$ 28,238
181	008-0115-555.26-03 Chemicals-Water	\$ 119,500	\$ 119,500	\$ 123,085	\$ 126,778	\$ 130,581	\$ 134,498	\$ 138,533	\$ 142,689	\$ 146,970	\$ 151,379	\$ 155,920
182	008-0115-555.32-01 Mtls&Supp.Gen-Water	\$ 24,927	\$ 24,927	\$ 25,426	\$ 25,934	\$ 26,453	\$ 26,982	\$ 27,521	\$ 28,072	\$ 28,633	\$ 29,206	\$ 29,790
183	008-0115-555.32-02 Safety Supply-Water	\$ 4,386	\$ 4,386	\$ 4,474	\$ 4,563	\$ 4,654	\$ 4,748	\$ 4,844	\$ 4,939	\$ 5,038	\$ 5,139	\$ 5,242
184	008-0115-555.32-04 Tools-Supply	\$ 4,390	\$ 4,390	\$ 4,478	\$ 4,567	\$ 4,659	\$ 4,752	\$ 4,847	\$ 4,944	\$ 5,043	\$ 5,144	\$ 5,246
185	008-0115-555.40-01 Power-Bldg.Util-Water	\$ 6,406	\$ 6,406	\$ 6,534	\$ 6,665	\$ 6,798	\$ 6,934	\$ 7,073	\$ 7,214	\$ 7,358	\$ 7,506	\$ 7,656
186	008-0115-555.40-02 Phone/Fax-Bldg.Util-Water	\$ 8,686	\$ 8,686	\$ 8,860	\$ 9,037	\$ 9,218	\$ 9,402	\$ 9,590	\$ 9,782	\$ 9,977	\$ 10,177	\$ 10,381
187	008-0115-555.40-03 Waste Mgmt-Bldg.Util-W	\$ 2,375	\$ 2,375	\$ 2,423	\$ 2,471	\$ 2,520	\$ 2,571	\$ 2,622	\$ 2,675	\$ 2,728	\$ 2,783	\$ 2,838
188	008-0115-555.40-04 Cable-Bldg.Util-Water	\$ 2,289	\$ 2,289	\$ 2,335	\$ 2,381	\$ 2,429	\$ 2,478	\$ 2,527	\$ 2,578	\$ 2,629	\$ 2,682	\$ 2,736
189	008-0115-555.40-05 Off.Fuel-Bldg.Util-Water	\$ 2,061	\$ 2,061	\$ 2,102	\$ 2,144	\$ 2,187	\$ 2,231	\$ 2,276	\$ 2,321	\$ 2,367	\$ 2,415	\$ 2,463
190	008-0115-555.40-06 Cleaning-Bldg.Util-Water	\$ 233	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268	\$ 273	\$ 278
191	008-0115-555.42-01 Mileage-Water	\$ 112	\$ 112	\$ 114	\$ 117	\$ 119	\$ 121	\$ 124	\$ 126	\$ 129	\$ 131	\$ 134
192	008-0115-555.42-02 Staff Development - Water	\$ 2,242	\$ 2,242	\$ 2,287	\$ 2,333	\$ 2,379	\$ 2,427	\$ 2,475	\$ 2,525	\$ 2,575	\$ 2,627	\$ 2,679
193	008-0115-555.42-03 Uniforms-Water	\$ 4,700	\$ 4,700	\$ 4,794	\$ 4,890	\$ 4,988	\$ 5,087	\$ 5,189	\$ 5,293	\$ 5,399	\$ 5,507	\$ 5,617
194	008-0115-555.42-05 Physicals-Water	\$ 643	\$ 643	\$ 656	\$ 669	\$ 682	\$ 696	\$ 710	\$ 724	\$ 739	\$ 753	\$ 768
195	008-0115-555.42-12 Training-Overnight Travel	\$ -	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
196	008-0115-555.44-01 Depreciation-Water	\$ 264,000	\$ 220,000	\$ 222,200	\$ 224,422	\$ 226,666	\$ 228,933	\$ 231,222	\$ 233,534	\$ 235,870	\$ 238,228	\$ 240,611
197	008-0115-555.46-01 Misc.Expense-Water	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
198	008-0115-555.10-15 Replace Meters	\$ 13,500	\$ 9,500	\$ 9,738	\$ 9,981	\$ 10,230	\$ 10,486	\$ 10,748	\$ 11,017	\$ 11,293	\$ 11,575	\$ 11,864
199	008-0115-555.10-16 Developer Meters	\$ 9,500	\$ 18,500	\$ 18,963	\$ 19,437	\$ 19,922	\$ 20,421	\$ 20,931	\$ 21,454	\$ 21,991	\$ 22,540	\$ 23,104
201	Admin Expenses											
202	Department Salary Budget Expense	\$ 1,431,078	\$ 1,531,290	\$ 1,577,229	\$ 1,624,546	\$ 1,673,282	\$ 1,723,480	\$ 1,775,185	\$ 1,828,440	\$ 1,883,294	\$ 1,939,792	\$ 1,997,986
203	General Admin											
204	008-0292-567.05-07 Commissioner Stipend	\$ -	\$ 14,500	\$ 14,935	\$ 15,383	\$ 15,845	\$ 16,320	\$ 16,809	\$ 17,314	\$ 17,833	\$ 18,368	\$ 18,919
205	008-0292-567.05-11 Contractual Employee Reg	\$ 52,481	\$ 20,020	\$ 20,621	\$ 21,239	\$ 21,876	\$ 22,533	\$ 23,209	\$ 23,905	\$ 24,622	\$ 25,361	\$ 26,122
206	008-0292-567.06-01 Casual&Contract Lbr-Admin	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	\$ 5,970	\$ 6,149	\$ 6,334	\$ 6,524
207	008-0292-567.07-01 Payroll Taxes-Overhead	\$ 480,363	\$ 471,779	\$ 485,932	\$ 500,510	\$ 515,526	\$ 530,991	\$ 546,921	\$ 563,329	\$ 580,229	\$ 597,636	\$ 615,565
208	008-0292-567.07-02 Hospitalization-Overhead	\$ 1,623,006	\$ 1,689,373	\$ 1,824,523	\$ 1,970,485	\$ 2,128,123	\$ 2,298,373	\$ 2,482,243	\$ 2,680,823	\$ 2,895,288	\$ 3,126,912	\$ 3,377,064



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
209	008-0292-567.07-04 Long/Term Disab.Overhead	\$ 14,470	\$ 24,779	\$ 25,398	\$ 26,033	\$ 26,684	\$ 27,351	\$ 28,035	\$ 28,736	\$ 29,454	\$ 30,191	\$ 30,946
210	008-0292-567.07-05 Life Insurance-Overhead	\$ 11,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	008-0292-567.07-06 Tuition Reimb-Overhead	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
212	008-0292-567.07-07 MD Pension Plan	\$ 497,204	\$ 521,807	\$ 537,461	\$ 553,585	\$ 570,193	\$ 587,298	\$ 604,917	\$ 623,065	\$ 641,757	\$ 661,009	\$ 680,840
213	008-0292-567.07-08 OPEB Health Benefits	\$ 412,000	\$ 395,000	\$ 404,875	\$ 414,997	\$ 425,372	\$ 436,006	\$ 446,906	\$ 458,079	\$ 469,531	\$ 481,269	\$ 493,301
214	008-0292-567.20-01 Vehicle Operation-Admin	\$ 1,057	\$ 973	\$ 992	\$ 1,012	\$ 1,033	\$ 1,053	\$ 1,074	\$ 1,096	\$ 1,118	\$ 1,140	\$ 1,163
215	008-0292-567.20-02 Vehicle Maintenance-Admin	\$ 184	\$ 113	\$ 115	\$ 118	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135
216	008-0292-567.32-01 Office Supply-Admin	\$ 21,432	\$ 22,343	\$ 22,790	\$ 23,246	\$ 23,711	\$ 24,185	\$ 24,668	\$ 25,162	\$ 25,665	\$ 26,178	\$ 26,702
217	008-0292-567.32-02 Office Printing-Admin.	\$ 27,243	\$ 26,371	\$ 26,898	\$ 27,436	\$ 27,985	\$ 28,545	\$ 29,116	\$ 29,698	\$ 30,292	\$ 30,898	\$ 31,516
218	008-0292-567.32-03 Postage-Admin	\$ 97,567	\$ 96,567	\$ 98,498	\$ 100,468	\$ 102,478	\$ 104,527	\$ 106,618	\$ 108,750	\$ 110,925	\$ 113,144	\$ 115,407
219	008-0292-567.34-01 Prop&Liab.Ins-Overhead	\$ 315,087	\$ 300,087	\$ 306,089	\$ 312,211	\$ 318,455	\$ 324,824	\$ 331,320	\$ 337,947	\$ 344,706	\$ 351,600	\$ 358,632
220	008-0292-567.36-01 Accounting-Overhead	\$ 17,900	\$ 18,400	\$ 18,768	\$ 19,143	\$ 19,526	\$ 19,917	\$ 20,315	\$ 20,721	\$ 21,136	\$ 21,559	\$ 21,990
221	008-0292-567.36-02 Computer Svcs-Overhead	\$ 131,834	\$ 117,294	\$ 121,986	\$ 126,865	\$ 131,940	\$ 137,217	\$ 142,706	\$ 148,414	\$ 154,351	\$ 160,525	\$ 166,946
222	008-0292-567.36-03 Legal Services-Overhead	\$ 154,000	\$ 156,330	\$ 159,457	\$ 162,646	\$ 165,899	\$ 169,217	\$ 172,601	\$ 176,053	\$ 179,574	\$ 183,166	\$ 186,829
223	008-0292-567.36-04 Misc.Consultants-Admin	\$ 13,500	\$ 11,500	\$ 11,730	\$ 11,965	\$ 12,204	\$ 12,448	\$ 12,697	\$ 12,951	\$ 13,210	\$ 13,474	\$ 13,744
224	008-0292-567.36-05 Public Relations	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	008-0292-567.40-01 Power-Bldg.Util-Admin	\$ 10,042	\$ 10,042	\$ 10,243	\$ 10,448	\$ 10,657	\$ 10,870	\$ 11,087	\$ 11,309	\$ 11,535	\$ 11,766	\$ 12,001
226	008-0292-567.40-02 Phone/Fax-Bldg.Util-Admin	\$ 55,300	\$ 31,900	\$ 32,538	\$ 33,189	\$ 33,853	\$ 34,530	\$ 35,220	\$ 35,925	\$ 36,643	\$ 37,376	\$ 38,123
227	008-0292-567.40-03 Waste Mgmt-Bldg.Util-Admi	\$ 1,053	\$ 1,053	\$ 1,074	\$ 1,096	\$ 1,117	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,210	\$ 1,234	\$ 1,258
228	008-0292-567.40-04 Cable_Bldg.Util-Admin	\$ 7,197	\$ 7,197	\$ 7,341	\$ 7,488	\$ 7,638	\$ 7,790	\$ 7,946	\$ 8,105	\$ 8,267	\$ 8,432	\$ 8,601
229	008-0292-567.40-05 Off.Fuel&Gas-Bldg.Util-Ad	\$ 101	\$ 101	\$ 103	\$ 105	\$ 107	\$ 109	\$ 112	\$ 114	\$ 116	\$ 118	\$ 121
230	008-0292-567.40-06 Cleaning-Bldg.Util-Admin	\$ 6,756	\$ 6,756	\$ 6,891	\$ 7,029	\$ 7,170	\$ 7,313	\$ 7,459	\$ 7,608	\$ 7,761	\$ 7,916	\$ 8,074
231	008-0292-567.40-07 CAM First Colony	\$ 8,189	\$ 8,189	\$ 8,353	\$ 8,520	\$ 8,690	\$ 8,864	\$ 9,041	\$ 9,222	\$ 9,407	\$ 9,595	\$ 9,787
232	008-0292-567.42-01 Mileage-Admin	\$ 6,254	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
233	008-0292-567.42-02 Staff Development - Admin	\$ 9,585	\$ 10,135	\$ 10,338	\$ 10,544	\$ 10,755	\$ 10,970	\$ 11,190	\$ 11,414	\$ 11,642	\$ 11,875	\$ 12,112
234	008-0292-567.42-03 Uniforms-Admin	\$ 1,000	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
235	008-0292-567.42-05 Physicals-Admin	\$ 1,376	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,464	\$ 1,494	\$ 1,524	\$ 1,554	\$ 1,585	\$ 1,617	\$ 1,649
236	008-0292-567.42-12 Training-Overnight Travel	\$ 25,200	\$ 13,000	\$ 13,260	\$ 13,525	\$ 13,796	\$ 14,072	\$ 14,353	\$ 14,640	\$ 14,933	\$ 15,232	\$ 15,536
237	008-0292-567.44-01 Depreciation-Admin	\$ 105,000	\$ 105,000	\$ 106,050	\$ 107,111	\$ 108,182	\$ 109,263	\$ 110,356	\$ 111,460	\$ 112,574	\$ 113,700	\$ 114,837
238	008-0292-567.46-01 Bond Fees - Admin.	\$ 2,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	008-0292-567.46-02 Classifieds - Overhead	\$ 9,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	008-0292-567.46-04 Misc.Expense-Admin	\$ 7,500	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	\$ 8,281	\$ 8,446	\$ 8,615	\$ 8,787	\$ 8,963
241	008-0292-567.46-05 Employment Advertising	\$ 6,000	\$ 15,175	\$ 15,479	\$ 15,788	\$ 16,104	\$ 16,426	\$ 16,754	\$ 17,090	\$ 17,431	\$ 17,780	\$ 18,136
242	008-0292-567.48-01 Dues&Subscrip-Overhead	\$ 13,953	\$ 13,085	\$ 13,347	\$ 13,614	\$ 13,886	\$ 14,164	\$ 14,447	\$ 14,736	\$ 15,031	\$ 15,331	\$ 15,638
243	008-0292-567.50-01 Recv'y Cost-Admin-Grants	\$ (10,913)	\$ (17,584)	\$ (17,936)	\$ (18,294)	\$ (18,660)	\$ (19,033)	\$ (19,414)	\$ (19,802)	\$ (20,198)	\$ (20,602)	\$ (21,015)
244	008-0292-567.07-03 PENSION LOAN	\$ 113,092	\$ 113,092	\$ 115,354	\$ 117,661	\$ 120,014	\$ 122,414	\$ 124,863	\$ 127,360	\$ 129,907	\$ 132,505	\$ 135,155
245	008-0292-567.07-12 Wellness Program	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246	008-0292-567.46-06 Merchant Fees	\$ 101,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	008-0292-567.40-08 Fire/Burglar Alarm	\$ 2,585	\$ 2,585	\$ 2,637	\$ 2,689	\$ 2,743	\$ 2,798	\$ 2,854	\$ 2,911	\$ 2,969	\$ 3,029	\$ 3,089
248	IT											
249	008-0292-568.32-01 Office Supply-IT	\$ 36,762	\$ 31,286	\$ 31,912	\$ 32,550	\$ 33,201	\$ 33,865	\$ 34,542	\$ 35,233	\$ 35,938	\$ 36,657	\$ 37,390
250	008-0292-568.42-01 Mileage-IT	\$ 3,800	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
251	008-0292-568.42-02 Staff Development - IT	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
252	008-0292-568.42-12 Training-Overnight Travel	\$ -	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272	\$ 5,378
253	Bank Fees/On-Line Bill Payment Fees	\$ -	\$ 101,000	\$ 103,020	\$ 105,080	\$ 107,182	\$ 109,326	\$ 111,512	\$ 113,742	\$ 116,017	\$ 118,338	\$ 120,704
254	008-0292-568-4002 Cell phones/tablets/mifis	\$ -	\$ 23,400	\$ 23,985	\$ 24,585	\$ 25,199	\$ 25,829	\$ 26,475	\$ 27,137	\$ 27,815	\$ 28,511	\$ 29,223
255	Engineering Expenses											
256	Department Salary Budget Expense	\$ 830,280	\$ 810,946	\$ 835,274	\$ 860,333	\$ 886,143	\$ 912,727	\$ 940,109	\$ 968,312	\$ 997,361	\$ 1,027,282	\$ 1,058,101
257	Locates											
261	008-0393-576.05-01 Regular	\$ -	\$ 140,405	\$ 144,617	\$ 148,956	\$ 153,424	\$ 158,027	\$ 162,768	\$ 167,651	\$ 172,680	\$ 177,861	\$ 183,197
262	008-0393-576.05-11 Contractual Employee Reg	\$ 10,800	\$ 10,800	\$ 11,124	\$ 11,458	\$ 11,801	\$ 12,155	\$ 12,520	\$ 12,896	\$ 13,283	\$ 13,681	\$ 14,092



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Projection of Cash Outflows

Schedule 5

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
263	008-0393-576.20-01 Veh Ops Inspections	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
264	008-0393-576.20-02 Veh Maint Inspections	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
265	008-0393-576.32-01 Inspector Supplies	\$ 4,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
266	008-0393-576.50-02 Sewer	\$ 130,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268	General Engineering											
269	008-0393-578.06-01 Casual&Contract Labor-Eng	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270	008-0393-578.20-01 Vehicle Operation-Eng	\$ 10,315	\$ 12,400	\$ 12,648	\$ 12,901	\$ 13,159	\$ 13,422	\$ 13,691	\$ 13,964	\$ 14,244	\$ 14,529	\$ 14,819
271	008-0393-578.20-02 Vehicle Maintenance-Eng	\$ 2,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272	008-0393-578.32-01 Office Supplies-Eng	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158
273	008-0393-578.32-02 Office Printing-Eng	\$ 1,250	\$ 1,250	\$ 1,275	\$ 1,301	\$ 1,327	\$ 1,353	\$ 1,380	\$ 1,408	\$ 1,436	\$ 1,465	\$ 1,494
274	008-0393-578.36-01 Inspec Prof Svcs	\$ 30,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122	\$ 33,785	\$ 34,461	\$ 35,150	\$ 35,853
275	008-0393-578.38-01 Miss Utility Svcs.-Eng	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,959	\$ 10,158
276	008-0393-578.40-01 Power-Bldg.Util-Eng	\$ 4,245	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,781	\$ 4,876	\$ 4,974	\$ 5,073
277	008-0393-578.40-02 Phone/Fax-Bldg.Util-Eng	\$ 4,900	\$ 4,900	\$ 4,998	\$ 5,098	\$ 5,200	\$ 5,304	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741	\$ 5,856
278	008-0393-578.40-03 Waste Mgmt-Bldg.Util-Eng	\$ 1,469	\$ 1,469	\$ 1,498	\$ 1,528	\$ 1,559	\$ 1,590	\$ 1,622	\$ 1,654	\$ 1,687	\$ 1,721	\$ 1,756
279	008-0393-578.40-04 Cable-Bldg.Util-Eng	\$ 1,591	\$ 1,591	\$ 1,623	\$ 1,655	\$ 1,688	\$ 1,722	\$ 1,757	\$ 1,792	\$ 1,828	\$ 1,864	\$ 1,901
280	008-0393-578.40-05 Off.Fuel-Bldg.Util-Eng	\$ 456	\$ 456	\$ 465	\$ 474	\$ 484	\$ 494	\$ 503	\$ 514	\$ 524	\$ 534	\$ 545
281	008-0393-578.40-06 Cleaning-Bldg.Util-Eng	\$ 1,639	\$ 1,639	\$ 1,672	\$ 1,705	\$ 1,739	\$ 1,774	\$ 1,810	\$ 1,846	\$ 1,883	\$ 1,920	\$ 1,959
282	008-0393-578.42-01 Mileage-Eng	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234	\$ 239
283	008-0393-578.42-02 Staff Development - Eng	\$ 6,150	\$ 4,400	\$ 4,488	\$ 4,578	\$ 4,669	\$ 4,763	\$ 4,858	\$ 4,955	\$ 5,054	\$ 5,155	\$ 5,258
284	008-0393-578.42-03 Uniforms-Eng	\$ 2,800	\$ 2,800	\$ 2,856	\$ 2,913	\$ 2,971	\$ 3,031	\$ 3,091	\$ 3,153	\$ 3,216	\$ 3,281	\$ 3,346
285	008-0393-578.42-05 Physicals-Eng	\$ 382	\$ 382	\$ 390	\$ 397	\$ 405	\$ 413	\$ 422	\$ 430	\$ 439	\$ 448	\$ 457
286	008-0393-578.42-12 Training-Overnight Travel	\$ 3,500	\$ 4,330	\$ 4,417	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,781	\$ 4,876	\$ 4,974	\$ 5,073	\$ 5,175
287	008-0393-578.44-01 Depreciation-Eng	\$ 35,000	\$ 35,000	\$ 35,350	\$ 35,704	\$ 36,061	\$ 36,421	\$ 36,785	\$ 37,153	\$ 37,525	\$ 37,900	\$ 38,279
288	008-0393-578.46-01 Misc.Expense-Eng	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
289	008-0393-578.50-01 Recv'y of Cost-Eng	\$ (388,671)	\$ (174,181)	\$ (177,665)	\$ (181,218)	\$ (184,842)	\$ (188,539)	\$ (192,310)	\$ (196,156)	\$ (200,079)	\$ (204,081)	\$ (208,162)
293	Additional FY 2017-FY 2018 Expenditures											
294	008-0110-520.32-02 Safety Supplies	\$ 7,062	\$ 5,752	\$ 5,896	\$ 6,043	\$ 6,194	\$ 6,349	\$ 6,508	\$ 6,671	\$ 6,837	\$ 7,008	\$ 7,183
295	008-0110-526.32-02 Safety Supplies	\$ 988	\$ 4,442	\$ 4,553	\$ 4,667	\$ 4,784	\$ 4,903	\$ 5,026	\$ 5,151	\$ 5,280	\$ 5,412	\$ 5,547
296	008-0115-525.32-02 Safety Supplies	\$ 3,500	\$ 2,864	\$ 2,936	\$ 3,009	\$ 3,084	\$ 3,161	\$ 3,240	\$ 3,321	\$ 3,404	\$ 3,490	\$ 3,577
297	008-0115-555.32-07 Lab Supplies	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298	008-0110-520.42-02 training	\$ 1,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	008-0110-526.42-02 training	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	008-0110-503.10-01 maintenance parts	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	008-0115-553.10-01 Parts	\$ 13,000	\$ 12,000	\$ 12,300	\$ 12,608	\$ 12,923	\$ 13,246	\$ 13,577	\$ 13,916	\$ 14,264	\$ 14,621	\$ 14,986
302	008-0115-553.10-02 Repairs	\$ 15,671	\$ 14,000	\$ 14,350	\$ 14,709	\$ 15,076	\$ 15,453	\$ 15,840	\$ 16,236	\$ 16,642	\$ 17,058	\$ 17,484
303	008-0110-503.32-01 Materials & Sup General	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304	008-0115-553.32-01 Materials & Sup General	\$ 1,000	\$ 1,000	\$ 1,025	\$ 1,051	\$ 1,077	\$ 1,104	\$ 1,131	\$ 1,160	\$ 1,189	\$ 1,218	\$ 1,249
305	008-0110-503.32-02 Safety Supplies	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	008-0115-553.32-02 Safety Supplies	\$ 500	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
307	008-0110-503.32-04 Tools	\$ 500	\$ 500	\$ 513	\$ 525	\$ 538	\$ 552	\$ 566	\$ 580	\$ 594	\$ 609	\$ 624
308	008-0115-553.32-04 Tools	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309	008-0115-525.42-02 Safety Training	\$ 851	\$ 2,382	\$ 2,442	\$ 2,503	\$ 2,565	\$ 2,629	\$ 2,695	\$ 2,762	\$ 2,831	\$ 2,902	\$ 2,975
310	008-0110-503.42-03 Uniforms	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	008-0115-553.42-03 Uniforms	\$ 300	\$ 300	\$ 308	\$ 315	\$ 323	\$ 331	\$ 339	\$ 348	\$ 357	\$ 366	\$ 375
312	008-0110-503.42-05 Physicals	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	008-0115-553.42-05 Physicals	\$ 100	\$ 100	\$ 103	\$ 105	\$ 108	\$ 110	\$ 113	\$ 116	\$ 119	\$ 122	\$ 125
314	008-0110-503.42-12 Training-Overnight Travel	\$ 2,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
315	008-0115-553.42-12 Training-Overnight Travel	\$ 5,040	\$ 4,000	\$ 4,100	\$ 4,203	\$ 4,308	\$ 4,415	\$ 4,526	\$ 4,639	\$ 4,755	\$ 4,874	\$ 4,995
316	008-0115-525-4205 Physicals	\$ -	\$ 150	\$ 154	\$ 158	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 183	\$ 187
317	008-0115-559-4202 Staff Development	\$ -	\$ 466	\$ 478	\$ 490	\$ 502	\$ 514	\$ 527	\$ 540	\$ 554	\$ 568	\$ 582
318	008-0115-559-4212 Overnight	\$ -	\$ 126	\$ 129	\$ 132	\$ 136	\$ 139	\$ 143	\$ 146	\$ 150	\$ 154	\$ 157



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Projection of Cash Outflows

Schedule 5

Expense Item	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
319 80115-559.3207 lab supplies	\$ -	\$ 7,190	\$ 7,370	\$ 7,554	\$ 7,743	\$ 7,936	\$ 8,135	\$ 8,338	\$ 8,547	\$ 8,760	\$ 8,979
320 008-0292-569-4202 Physicals	\$ -	\$ 1,850	\$ 1,896	\$ 1,944	\$ 1,992	\$ 2,042	\$ 2,093	\$ 2,145	\$ 2,199	\$ 2,254	\$ 2,310
321 Subtotal	\$ 14,888,469	\$ 15,204,307	\$ 15,688,853	\$ 16,193,712	\$ 16,720,017	\$ 17,268,976	\$ 17,841,882	\$ 18,440,115	\$ 19,065,150	\$ 19,718,568	\$ 20,402,058
322 Transfers Out											
Capital Funding Transfer from Deprecation	\$ 387,000	\$ 360,000	\$ 363,600	\$ 367,236	\$ 370,908	\$ 374,617	\$ 378,364	\$ 382,147	\$ 385,969	\$ 389,828	\$ 393,727
323 Capital Funding Transfer from Operations	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
324 Total - Transfer Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
325 Personal Services	\$ 9,217,777	\$ 9,629,277	\$ 10,000,075	\$ 10,388,702	\$ 10,796,232	\$ 11,223,815	\$ 11,672,681	\$ 12,144,149	\$ 12,639,631	\$ 13,160,639	\$ 13,708,797
326 Variable Operational & Maintenance Expenses	\$ 1,898,443	\$ 1,956,443	\$ 2,000,737	\$ 2,046,072	\$ 2,092,473	\$ 2,139,966	\$ 2,188,578	\$ 2,238,338	\$ 2,289,272	\$ 2,341,409	\$ 2,394,781
327 Fixed Operational & Maintenance Expenses	\$ 3,772,249	\$ 3,618,587	\$ 3,688,041	\$ 3,758,938	\$ 3,831,312	\$ 3,905,195	\$ 3,980,622	\$ 4,057,628	\$ 4,136,248	\$ 4,216,520	\$ 4,298,481
328 Transfers Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
329 Personal Services (1)	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
330 Variable Operational & Maintenance Expenses (1)	100%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
331 Fixed Operational & Maintenance Expenses (1)	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
332 Transfers Out	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
334 Personal Services	\$ 8,756,888	\$ 9,147,813	\$ 9,500,071	\$ 9,869,267	\$ 10,256,421	\$ 10,662,624	\$ 11,089,047	\$ 11,536,942	\$ 12,007,649	\$ 12,502,607	\$ 13,023,357
335 Variable Operational & Maintenance Expenses	\$ 1,898,443	\$ 1,858,621	\$ 1,900,700	\$ 1,943,768	\$ 1,987,849	\$ 2,032,968	\$ 2,079,150	\$ 2,126,421	\$ 2,174,808	\$ 2,224,339	\$ 2,275,042
336 Fixed Operational & Maintenance Expenses	\$ 3,017,799	\$ 2,894,870	\$ 2,950,433	\$ 3,007,151	\$ 3,065,050	\$ 3,124,156	\$ 3,184,498	\$ 3,246,102	\$ 3,308,998	\$ 3,373,216	\$ 3,438,785
337 Transfers Out	\$ 174,460	\$ 310,147	\$ 340,906	\$ 331,134	\$ 347,261	\$ 352,975	\$ 390,190	\$ 407,937	\$ 422,458	\$ 442,673	\$ 463,744
338 Total	\$ 13,847,590	\$ 14,211,451	\$ 14,692,110	\$ 15,151,320	\$ 15,656,580	\$ 16,172,724	\$ 16,742,884	\$ 17,317,402	\$ 17,913,913	\$ 18,542,835	\$ 19,200,927
Unaudited FY 18 Expenditures Total	\$ 13,767,474										



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Projection of Cash Inflows

Schedule 6

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Rate Revenue Growth Assumptions											
2 Water Growth											
3 Equivalent Billing Units	N/A	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%	0.96%
4 Growth in Volume	N/A	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
5 Sewer Growth											
6 Equivalent Billing Units	N/A	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.86%	0.86%	0.86%
7 Growth in Volume	N/A	0.97%	0.97%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%	0.98%
8 Assumed Rate Revenue Increases											
9 Assumed Water Rate Increase	N/A	3.00%	2.85%	2.71%	2.57%	2.44%	2.32%	2.21%	2.10%	1.99%	1.89%
10 Assumed Sewer Rate Increase	N/A	3.75%	3.56%	3.38%	3.22%	3.05%	2.90%	2.76%	2.62%	2.49%	2.36%
11 Water Revenue											
12 Non-Metered Water Revenue	\$ 169,513	\$ 176,272	\$ 183,034	\$ 189,792	\$ 196,541	\$ 203,277	\$ 209,992	\$ 216,685	\$ 223,350	\$ 229,986	\$ 236,588
13 Metered Water Rate Revenue											
14 Base Facility Charges	\$ 2,050,094	\$ 2,131,831	\$ 2,213,608	\$ 2,295,346	\$ 2,376,973	\$ 2,458,427	\$ 2,539,650	\$ 2,620,589	\$ 2,701,201	\$ 2,781,446	\$ 2,861,291
15 Usage Charges	\$ 2,606,663	\$ 2,703,577	\$ 2,800,431	\$ 2,897,150	\$ 2,993,665	\$ 3,089,915	\$ 3,185,846	\$ 3,281,412	\$ 3,376,570	\$ 3,471,288	\$ 3,565,536
16 Ready-to-Serve-Lrg.W.Mtrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Water Tower Rental Fees	\$ 150,019	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412	\$ 150,412
18 Cut-on Cut-Off Fees	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
19 Total Water Revenue	\$ 5,017,790	\$ 5,203,592	\$ 5,388,984	\$ 5,574,199	\$ 5,759,092	\$ 5,943,531	\$ 6,127,400	\$ 6,310,598	\$ 6,493,034	\$ 6,674,632	\$ 6,855,327
20 Sewer Rate Revenue											
21 Non-Metered Sewer Revenue	\$ 1,281,051	\$ 1,340,339	\$ 1,399,854	\$ 1,459,516	\$ 1,519,249	\$ 1,578,984	\$ 1,638,655	\$ 1,698,205	\$ 1,757,580	\$ 1,816,732	\$ 1,875,618
22 Metered Sewer Rate Revenue											
23 Base Facility Charges	\$ 2,992,211	\$ 3,130,692	\$ 3,269,705	\$ 3,409,060	\$ 3,548,581	\$ 3,688,105	\$ 3,827,483	\$ 3,966,576	\$ 4,105,261	\$ 4,243,425	\$ 4,380,968
24 Usage Charges	\$ 3,845,635	\$ 4,013,633	\$ 4,182,186	\$ 4,351,111	\$ 4,520,227	\$ 4,689,370	\$ 4,858,388	\$ 5,027,145	\$ 5,195,515	\$ 5,363,390	\$ 5,530,671
25 Navy Use	\$ 547,355	\$ 547,355	\$ 549,776	\$ 570,698	\$ 592,676	\$ 615,777	\$ 640,075	\$ 665,649	\$ 692,583	\$ 720,969	\$ 750,903
26 Septage Haulers Revenue	\$ 167,300	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777	\$ 127,777
27 From Reserves	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
28 Other Income-Sewer	\$ 50,100	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406	\$ 75,406
29 Total Sewer Rate Revenue	\$ 9,063,651	\$ 9,415,202	\$ 9,784,705	\$ 10,173,568	\$ 10,563,916	\$ 10,955,419	\$ 11,347,785	\$ 11,740,758	\$ 12,134,123	\$ 12,527,699	\$ 12,921,343
30 Engineering Revenue											
31 REC Review/Concept Plan	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100	\$ 59,100
32 Water Inspection for CO	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300	\$ 143,300
33 Request for Info/Copies	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700
34 Total Reclaimed Water Rate Revenue	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100	\$ 245,100
35 Other Operating Revenue											
36 Late Charge Income	\$ 132,000	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824	\$ 88,824
37 Misc Income	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
38 Meters to Developers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 Meter Installation Expense	\$ (23,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)
40 Total Other Operating Revenue	\$ 119,000	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824	\$ 70,824
41 Non-Operating Revenues											
42 Interest Income	\$ 71,602	\$ 113,051	\$ 159,702	\$ 212,641	\$ 227,232	\$ 242,823	\$ 259,025	\$ 275,478	\$ 292,019	\$ 308,300	\$ 323,921
43 Total Non-Operating Revenues	\$ 71,602	\$ 113,051	\$ 159,702	\$ 212,641	\$ 227,232	\$ 242,823	\$ 259,025	\$ 275,478	\$ 292,019	\$ 308,300	\$ 323,921
44 Total Revenue	\$ 14,517,143	\$ 15,047,768	\$ 15,649,315	\$ 16,276,332	\$ 16,866,164	\$ 17,457,697	\$ 18,050,134	\$ 18,642,758	\$ 19,235,100	\$ 19,826,554	\$ 20,416,514



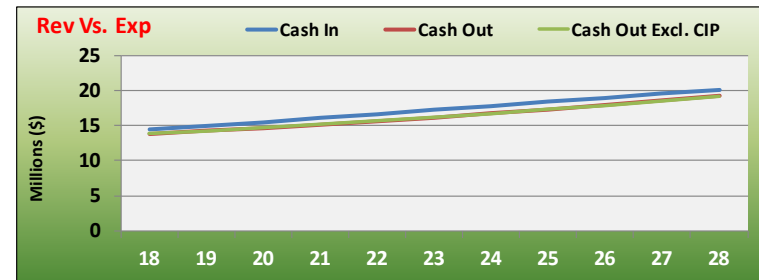
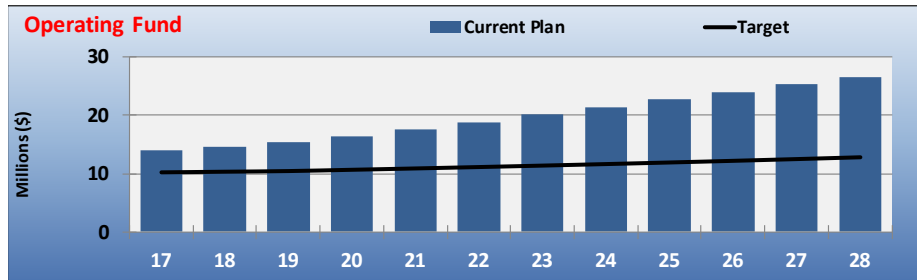
Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

FAMS - Control Panel

Schedule 7

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY

SAVE	CALC	ROLL		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change		
			Override ▶		3.00%	2.85%	2.71%	2.57%	2.44%	2.32%	2.21%	2.10%	1.99%	1.89%	FY 2023	FY 2028	
			Water Rate Increases	0.00%	3.00%	2.85%	2.71%	2.57%	2.44%	2.32%	2.21%	2.10%	1.99%	1.89%	17.48%	32.96%	
			Last Plan	0.00%	3.00%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	11.04%	20.96%	
			Override ▶		3.75%	3.56%	3.38%	3.22%	3.05%	2.90%	2.76%	2.62%	2.49%	2.36%			
			Sewer Rate Increases	0.00%	3.75%	3.56%	3.38%	3.22%	3.05%	2.90%	2.76%	2.62%	2.49%	2.36%	PS FY19 ▶	95.0%	
			Last Plan	0.00%	3.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	OMV FY19 ▶	95.0%	
														OMF FY19 ▶	80.0%		
			Operating Reserve Mo ▶	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0			
			Capital Reserve \$ ▶	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5	Salary Adjustment?	Yes	
			Water												Misc Rev.		
			Metered Rate-Monthly Usage Rate	\$8.92	\$8.92	9.19	9.45	9.71	9.96	10.20	10.44	10.67	10.89	11.11	11.32		
			Non-Metered Rate per EDU	\$16.93	\$16.93	17.44	17.94	18.43	18.90	19.36	19.81	20.25	20.67	21.08	21.48		
			Hydrant Meter Charge	\$3.20	\$3.20	3.30	3.39	3.48	3.57	3.66	3.74	3.82	3.90	3.98	4.06		
			Sewer														
			Metered Rate-Monthly Usage Rate	\$16.57	\$16.57	17.19	17.80	18.40	18.99	19.57	20.14	20.70	21.24	21.77	22.28		
			Non-Metered Rate per EDU	\$39.07	\$39.07	40.54	41.98	43.40	44.80	46.17	47.51	48.82	50.10	51.35	52.56		
			Navy Rate	\$3.50	\$3.50	3.50	3.52	3.65	3.79	3.94	4.09	4.26	4.43	4.61	4.80		
															Check	\$ -	
			Water	\$20.17	\$11.25	\$11.60	\$11.94	\$12.28	\$12.62	\$12.91	\$13.19	\$13.47	\$13.75	\$14.03	\$14.31		
			Sewer	\$43.57	\$43.57	\$45.21	\$46.84	\$48.40	\$49.95	\$51.49	\$52.96	\$54.42	\$55.86	\$57.23	\$58.58		
			Average Bill (6000 gals.)	\$54.82	\$54.82	\$56.81	\$58.78	\$60.68	\$62.57	\$64.40	\$66.15	\$67.89	\$69.61	\$71.26	\$72.89		
			Last Plan	\$54.82	\$54.82	\$56.81	\$57.80	\$58.80	\$59.80	\$60.87	\$61.94	\$63.02	\$64.10	\$65.20	\$66.31		



Prepared by Stantec

10/22/2018



Appendix A: FY 2018 Revenue Sufficiency Analysis Option 4

Forecast of Net Revenues

Schedule 8

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1 Total Rate Revenue											
2 Water And Sewer Rate Revenue	\$ 12,945,167	12,945,167	13,496,344	14,048,817	14,601,974	15,155,237	15,708,078	16,260,015	16,810,612	17,359,478	17,906,266
3 Additional Rate Revenue From Partial Py Rate Increase	\$ -	-	-	-	-	-	-	-	-	-	-
4 Additional Revenue From Growth	\$ -	120,991	126,186	131,409	136,643	141,884	147,127	152,367	157,600	162,823	168,032
5 Weather Normalization And Other Adjustments	\$ -	-	-	-	-	-	-	-	-	-	-
6 Subtotal: Base Revenue With Growth	\$ 12,945,167	13,066,158	13,622,530	14,180,226	14,738,617	15,297,121	15,855,205	16,412,382	16,968,212	17,522,301	18,074,298
7 <i>Weighted Average Rate Increase</i>	0.0%	3.5%	3.3%	3.1%	3.0%	2.8%	2.7%	2.6%	2.4%	2.3%	2.2%
8 Additional Rate Revenue From Rate Increase	\$ -	453,429	449,244	444,389	438,920	432,892	426,361	419,378	411,996	404,264	396,230
9 Price Elasticity Adjustment	\$ -	(23,243)	(22,956)	(22,641)	(22,300)	(21,936)	(21,551)	(21,149)	(20,730)	(20,299)	(19,857)
10 Total Rate Revenue	\$ 12,945,167	13,496,344	14,048,817	14,601,974	15,155,237	15,708,078	16,260,015	16,810,612	17,359,478	17,906,266	18,450,672
11 Plus: Other Operating Revenue	\$ 1,500,374	1,438,374	1,440,795	1,461,717	1,483,695	1,506,796	1,531,094	1,556,668	1,583,602	1,611,988	1,641,922
12 Equals: Total Operating Revenue	\$ 14,445,541	14,934,717	15,489,613	16,063,691	16,638,932	17,214,874	17,791,109	18,367,280	18,943,080	19,518,254	20,092,594
13 Less: Operating Expenses											
14 Personal Services	\$ (8,756,888)	(9,147,813)	(9,500,071)	(9,869,267)	(10,256,421)	(10,662,624)	(11,089,047)	(11,536,942)	(12,007,649)	(12,502,607)	(13,023,357)
15 Variable O&M	\$ (1,898,443)	(1,858,621)	(1,900,700)	(1,943,768)	(1,987,849)	(2,032,968)	(2,079,150)	(2,126,421)	(2,174,808)	(2,224,339)	(2,275,042)
16 O&M	\$ (3,017,799)	(2,894,870)	(2,950,433)	(3,007,151)	(3,065,050)	(3,124,156)	(3,184,498)	(3,246,102)	(3,308,998)	(3,373,216)	(3,438,785)
17 Equals: Net Operating Income	\$ 772,411	\$ 1,033,414	\$ 1,138,409	\$ 1,243,506	\$ 1,329,613	\$ 1,395,126	\$ 1,438,415	\$ 1,457,815	\$ 1,451,625	\$ 1,418,092	\$ 1,355,411
18 Plus: Non-Operating Income/(Expense)											
19 Non-Operating Revenue	\$ -	-	-	-	-	-	-	-	-	-	-
20 Interest Income	\$ 71,602	113,051	159,702	212,641	227,232	242,823	259,025	275,478	292,019	308,300	323,921
21 Capital Funding Account	\$ 561,460	670,147	704,506	698,370	718,169	727,593	768,554	790,084	808,426	832,501	857,470
22 Equals: Net Income	\$ 1,405,473	\$ 1,816,612	\$ 2,002,617	\$ 2,154,517	\$ 2,275,014	\$ 2,365,542	\$ 2,465,993	\$ 2,523,378	\$ 2,552,070	\$ 2,558,893	\$ 2,536,802
23 Less: Revenues Excluded From Coverage Test											
24 Betterment Fees, Srf, Capital Fund Contributions, R&R	\$ (561,460)	(670,147)	(704,506)	(698,370)	(718,169)	(727,593)	(768,554)	(790,084)	(808,426)	(832,501)	(857,470)
25 Equals: Net Income Available For Debt Service	\$ 844,013	\$ 1,146,465	\$ 1,298,111	\$ 1,456,147	\$ 1,556,845	\$ 1,637,949	\$ 1,697,439	\$ 1,733,294	\$ 1,743,644	\$ 1,726,392	\$ 1,679,331
26 Cash Flow Test											
27 Net Income Available	\$ 844,013	\$ 1,146,465	\$ 1,298,111	\$ 1,456,147	\$ 1,556,845	\$ 1,637,949	\$ 1,697,439	\$ 1,733,294	\$ 1,743,644	\$ 1,726,392	\$ 1,679,331
28 Less: Non-Operating Expenditures	\$ -	-	-	-	-	-	-	-	-	-	-
29 Net Interfund Transfers (In - Out)	\$ (174,460)	(310,147)	(340,906)	(331,134)	(347,261)	(352,975)	(390,190)	(407,937)	(422,458)	(442,673)	(463,744)
30 Capital Outlay	\$ -	-	-	-	-	-	-	-	-	-	-
31 Net Cash Flow	\$ 669,553	\$ 836,318	\$ 957,205	\$ 1,125,013	\$ 1,209,584	\$ 1,284,974	\$ 1,307,249	\$ 1,325,357	\$ 1,321,186	\$ 1,283,719	\$ 1,215,588
32 Unrestricted Reserve Fund Test											
33 Balance At Beginning Of Fiscal Year	\$ 13,985,705	\$ 14,655,258	\$ 15,491,576	\$ 16,448,780	\$ 17,573,793	\$ 18,783,377	\$ 20,068,351	\$ 21,375,600	\$ 22,700,957	\$ 24,022,143	\$ 25,305,863
34 Cash Flow Surplus/(Deficit)	\$ 669,553	\$ 836,318	\$ 957,205	\$ 1,125,013	\$ 1,209,584	\$ 1,284,974	\$ 1,307,249	\$ 1,325,357	\$ 1,321,186	\$ 1,283,719	\$ 1,215,588
35 Reserve Fund Balance Used For Cash Flow Deficit	\$ -	-	-	-	-	-	-	-	-	-	-
36 Projects Designated To Be Paid With Cash	\$ -	-	-	-	-	-	-	-	-	-	-
37 Projects Paid With Reserve Funds (Non Specified Funds)	\$ -	-	-	-	-	-	-	-	-	-	-
38 Balance At End Of Fiscal Year	\$ 14,655,258	\$ 15,491,576	\$ 16,448,780	\$ 17,573,793	\$ 18,783,377	\$ 20,068,351	\$ 21,375,600	\$ 22,700,957	\$ 24,022,143	\$ 25,305,863	\$ 26,521,450
39 Minimum Working Capital Reserve Target	\$ 10,321,565	\$ 10,435,652	\$ 10,660,602	\$ 10,895,093	\$ 11,139,660	\$ 11,394,874	\$ 11,661,347	\$ 11,939,732	\$ 12,230,728	\$ 12,535,081	\$ 12,853,592
40 Excess/(Deficiency) Of Working Capital To Target	\$ 4,333,693	\$ 5,055,924	\$ 5,788,178	\$ 6,678,700	\$ 7,643,718	\$ 8,673,477	\$ 9,714,253	\$ 10,761,225	\$ 11,791,415	\$ 12,770,782	\$ 13,667,859