
Sewer Rate Study

Using a Utility-Basis Revenue Requirement

Addendum No. 1 – Non-Contract Rates

DRAFT

Prepared for the

City of La Crosse

by Trilogy Consulting, LLC

February 2020



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INTRODUCTION

The City of La Crosse owns and operates a wastewater collection system, sewer interceptors and lift stations, and a Wastewater Treatment Plant (WWTP) that provides wastewater service to almost 16,000 customers within the City, including several high-strength industrial customers, treatment of hauled waste, and four wholesale municipal customers: the City of Onalaska, the Town of Campbell, the City of La Crescent, MN, and the Town of Shelby Sanitary District No. 2. The City is required to treat for the following loadings at its wastewater treatment plant: organic pollutants (BOD), suspended solids (TSS), phosphorus (P), and ammonia (NH-3).

In 2015, the City increased sewer user charge rates based on a study prepared by John A. Mayer in 2014. An overall user charge rate increase of 9.80 percent was adopted in 2015. Based on the 5-year (2015-2019) planning horizon used in the 2014 rate study, no additional rate increases were planned or were implemented between 2015 and 2019.

The Utility has historically prepared a full user charge study every five years. In addition, the Utility is planning on significant capital investment in ongoing sewer main replacements, equipment replacement, and an estimated \$55 million in upgrades to the Wastewater Treatment Plant (WWTP) in 2022. For these reasons, in early 2019, the City hired Trilogy Consulting to conduct a formal Sanitary Sewer Rate Study.

The study consisted of determining recommended user rates based on a cash needs revenue requirement and a detailed cost of service study that incorporated the capital improvements and anticipated changes in operation and maintenance expenses associated with the WWTP upgrades. A ten-year projection of user rate increases based on this cash needs methodology and cash flows was also prepared to develop a plan to complete all necessary capital improvement projects and meet all debt requirements while maintaining the financial health of the Utility. This study, based on the cash needs revenue requirement, is documented in a Draft Sewer Rate Study, dated June 2019.

The purpose of the Draft Sewer Rate Study, dated June 2019, was two-fold: 1) to recommend rates that would collect adequate revenues for the City of La Crosse Wastewater Utility to fulfill all its current and upcoming obligations; and 2) to allocate costs to all customer classes in proportion to their use of the wastewater system. Specifically, revenues need to be adequate to recover operation and maintenance expenses, any required contributions to the Equipment Replacement Fund (ERF), debt service payments and debt coverage requirements for financing of the WWTP upgrades, cash financed investment in the wastewater system, and any recommended deposits to reserve funds.

The June 2019 Draft Sewer Rate Study, recommended a significant rate increase to fund the utility's ongoing operating expenses and \$64.3 million capital improvement program over the next five years and to maintain an adequate level of reserve funds available to cover ongoing equipment replacements, unexpected replacement and rehabilitation needs, or unexpected fluctuations in revenues or expenses. Of the \$64.3 million in capital projects included in the projections, \$54.7 million is planned to be funded through debt and the remaining \$9.6 million through annual revenues generated through user charges. Annual debt service for the WWTP project is projected to be about \$3.3 million per year.

The June 2019 Draft Sewer Rate Study recommended the La Crosse Common Council consider a plan to increase rates over a three-year period. The recommended rate increases would increase the utility's user charge revenues by about \$974,000 in 2020 and by a total of about \$3.8 million per year by 2022.

On September 18, 2019, the La Crosse Common Council approved the first phase of the rate increase described in the June 2019 Draft Sewer Rate Study and directed that the rate increase be implemented starting January 1, 2020. The La Crosse Common Council also directed that additional rate increases be brought back to the Common Council for approval.

As indicated above, the June 2019 Draft Sewer Rate Study, is based upon a revenue requirement developed using a cash needs methodology. La Crosse's contracts with its wholesale customers provide that user rates would be set based on the methodology (i.e., a cash-based methodology) used by John A. Mayer in his prior rate studies. La Crosse's contracts with all its wholesale customers (other than the City of La Crescent, MN) expire at the end of 2019. La Crosse is in the process of re-negotiating the terms of these wholesale contracts, and considering its options going forward if acceptable contract terms cannot be reached.

In early October 2019, the City asked Trilogy to prepare a revised Sanitary Sewer Rate Study using the utility basis method to establish the revenue requirement for the study. The utility basis method, used by the Wisconsin Public Service Commission to set water rates, allows for recovery of depreciation expense and a return on net investment rate base instead of debt service and cash funded capital outlay. Most wastewater utilities use a cash-basis method, but some use the utility basis method, particularly those with wholesale customers. The advantages of the utility basis method include the stability in the amount and allocation of capital costs because the revenue requirements are based on all utility assets rather than current debt service and cash funded capital projects. Another advantage for utilities serving wholesale customers is the opportunity to generate a return on the investment in utility infrastructure. Finally, using a utility basis method can in some cases generate more revenues than a cash basis method depending on the age of the utility's infrastructure and the amount of annual debt service. That study is

documented in a Draft Sewer Rate Study: Using a Utility-Basis Revenue Requirement, dated November 2019.

In early 2020, the City requested that Trilogy prepare an addendum to the November 2019 Draft Sewer Rate Study. This analysis also uses the same revenue requirements as the November 2019 Draft Study except for a higher rate of return for wholesale customers that are or may be served without a contract with the City (non-contract wholesale). For example purposes the non-contract rate of return is applied only to Onalaska in this addendum, however the same rate would apply to any wholesale customer served without a contract. This addendum summarizes how the revenue requirements and rates would be calculated for non-contract wholesale customers.

REVENUE REQUIREMENTS, COST-OF-SERVICE ANALYSIS AND RATE DESIGN

The process of determining user charge rates involves three basic steps:

- Revenue Requirements – In the first step, the amount of revenues that the Utility needs to recover from user charge rates is determined.
- Cost of Service Analysis – In the second step, each category of costs within the revenue requirements is allocated to various utility functions, and then to each customer class.
- Rate Design – In the third step, rates per unit of service are calculated to recover the total amount needed and the appropriate amount from each customer class.

The tables attached to this report as an appendix show the detailed revenue requirements, the cost of service analysis, the rate calculations, and the estimated revenues at the projected rates for 2022 and 2023.

A. REVENUE REQUIREMENT

Under the utility-basis method, utility revenue requirements include operation and maintenance expense, depreciation expense, and a return on investment. For purposes of this addendum, revenue requirements for 2022 and 2023 are the same as the revenue requirements shown in the November 2019 Draft Sewer Rate Study, except that the rate of return charged to Onalaska was 6.9 percent of net investment rate base instead of the rate of 4.9 percent charged to other wholesale customers. The total revenue generated by the non-contract rates will depend on how many customers are served as non-contract customers.

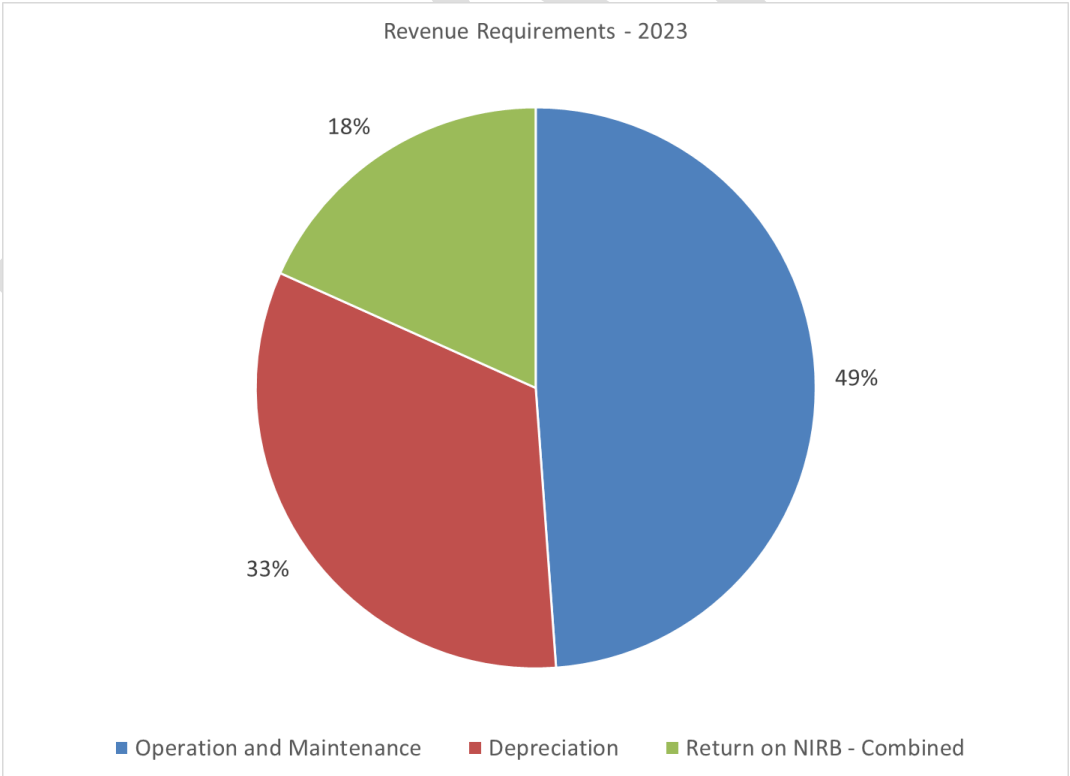
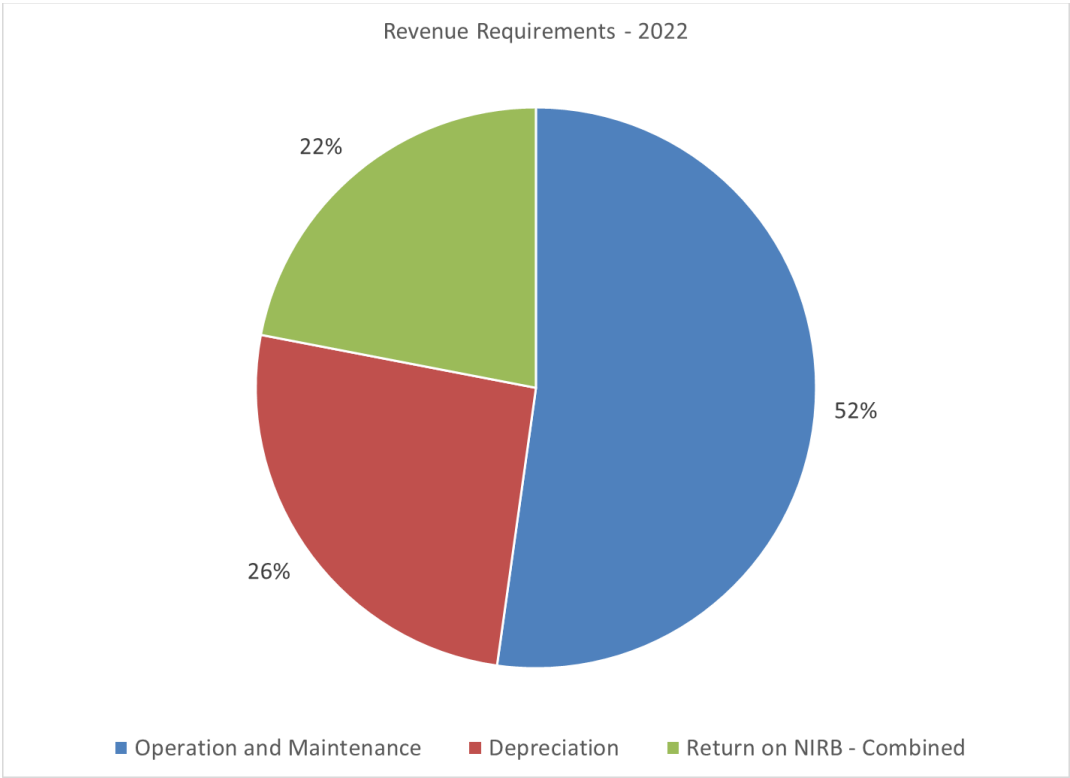
The following table summarizes the revenue requirements for 2022 and 2023 with the non-contract rate of return applied to Onalaska, as compared to the revenue requirements for 2015 from the previous rate study.

Comparison of 2015 Cash-Needs Revenue Requirement with 2022 and 2023 Utility-Basis Revenue Requirement

	2015 Cash-Needs	Projected 2022 Utility-Basis	Projected 2023 Utility-Basis	Change: 2015-2023	% Change
Operation and Maintenance	\$5,418,350	\$5,220,949	\$5,588,242	\$169,892	3.1%
Equipment Replacement Fund (ERF)	\$399,380	\$0	\$0	-\$399,380	-100.0%
Subtotal O&M&R	\$5,817,730	\$5,220,949	\$5,588,242	-\$229,488	-3.9%
Debt Service - WWTP	\$0	\$0	\$0	\$0	--
Debt Service - Collector	\$0	\$0	\$0	\$0	--
Capital Outlay / Reserves	\$844,542	\$0	\$0	(\$844,542)	-100.0%
Depreciation Expense		\$2,428,374	\$3,570,855	\$3,570,855	--
Return on Investment		\$2,068,149	\$1,986,934	\$1,986,934	--
Subtotal Capital	\$844,542	\$4,496,523	\$5,557,788	\$4,713,246	558.1%
Total Revenue Requirements	\$6,662,272	\$9,717,472	\$11,146,031	\$4,483,759	67.3%
Less: Other Income	(\$126,323)	(\$306,395)	(\$282,034)	(\$155,711)	123.3%
Net Revenue Requirements	\$6,535,949	\$9,411,077	\$10,863,997	\$4,328,048	66.2%
User Charge Revenues at 2020 Adopted Rates		\$7,951,089	\$7,951,089		
Required Increase in Revenues		\$1,459,988	\$2,912,908		
Percentage Increase in User Charge Revenues		18.4%	36.6%		

Overall, the estimated revenue requirements for 2022 would result in an overall rate increase of 18.4 percent over adopted 2020 rates. Another 15 percent increase will be needed to cover the estimated 2023 net revenue requirements of \$10,863,997, or a total cumulative increase of 36.6 percent over the adopted 2020 rates.

Revenue requirements for 2022 are comprised of 52 percent for operation and maintenance, 26 percent for depreciation, and 22 percent for return on investment. For 2023, O&M expenses are projected to comprise 49 percent of revenue requirements, depreciation expense 33 percent, and return on investment the remaining 18 percent.



B. COST OF SERVICE ANALYSIS

Costs were first allocated to the functions served by the utility. Each category of the utility's costs was split between costs to provide collector and interceptor sewer conveyance, wastewater treatment for average daily volume, costs to treat pollutant loadings (BOD, TSS, P, and NH-3), billing costs, connection costs that are relatively fixed per customer or meter, costs for the Utility's industrial pretreatment program, and costs specifically to receive hauled waste.

Costs were allocated to utility functions using the methodology and formulas shown in the November 2019 Draft Sewer Rate Study. The only change was to apply a higher rate of return to determine the return on investment allocated to Onalaska. The return on investment for each class of customers is as described below.

Return on Net Investment Rate Base

- For all non-collection system assets, a rate of return of 4.90 percent was used for determining the return on investment for contract wholesale customers. This rate is equal to the current benchmark rate of return used by the Wisconsin Public Service Commission for municipal water utilities. The PSC benchmark rate of return, as adjusted from time to time, is a reasonable rate of return to charge wholesale customers on the investment that the City and the Utility have made in the infrastructure needed to serve Utility customers.
- For all non-collection system assets, a rate of return of 6.90 percent was used for determining the return on investment for non-contract wholesale customers. This rate represents the PSC benchmark rate of return plus a risk premium of 2.0 percent to compensate for the risk the City incurs in providing wastewater conveyance and treatment capacity for a wholesale customer that is not under contract to purchase wastewater treatment services from the City. For purposes of this analysis, the higher rate of return was applied only to Onalaska.
- For retail customers, the rate of return used for non-collection system assets was 4.50 percent for the projected 2022 rates, and 2.20 percent for the projected 2023 rates. As the Utility (or any utility) is not obligated to collect the full benchmark rate of return, this rate can be adjusted as needed to generate sufficient revenues while also providing retail customers some benefit from being residents and property owners of the City that owns the wastewater system infrastructure.
- Return on investment was allocated between the various utility functions using the same allocation percentages as those developed for utility plant.

The following tables show the summary of the allocation of costs to utility functions for 2022 and 2023.

City of La Crosse
2019 Sewer Rate Study - Utility Basis - Addendum No. 1

Summary of Allocation of Operating Costs to Service Cost Functions - 2022

Retail Rate of Return - Collection System	0.00%
Retail Rate of Return - Non-Collection	4.50%
Post Project NIRB - Collection System	14,258,807
Post Project NIRB - Non-Collection	42,061,154

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent F.M.	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connecio	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	4,914,554	908,919	766	598,345	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	12,401
Depreciation	2,428,374	192,668		195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	1,892,752	0		355,226	239,863	441,777	559,267	241,354	31,886	0	0	23,378
Total	9,235,680	1,101,587	766	1,148,919	1,102,550	1,924,757	2,276,850	950,735	255,446	20,375	407,456	46,240

Wholesale ROR - Collection System	0.00%
Wholesale ROR - Non-Collection	4.90%
Post Project NIRB - Collection System	14,258,807
Post Project NIRB - Non-Collection	42,061,154

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent F.M.	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connecio	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	4,914,554	908,919	766	598,345	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	12,401
Depreciation	2,428,374	192,668		195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	2,060,997	0		386,801	261,185	481,046	608,979	262,808	34,721	0	0	25,456
Total	9,403,925	1,101,587	766	1,180,494	1,123,871	1,964,026	2,326,563	972,188	258,281	20,375	407,456	48,318

Non-Contract ROR - Collection System	0.00%
Non-Contract ROR - Non-Collection	6.90%
Post Project NIRB - Collection System	14,258,807
Post Project NIRB - Non-Collection	42,061,154

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent F.M.	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connecio	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	4,914,554	908,919	766	598,345	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	12,401
Depreciation	2,428,374	192,668		195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	2,902,220	0		544,679	367,791	677,391	857,542	370,077	48,892	0	0	35,847
Total	10,245,148	1,101,587	766	1,338,372	1,230,477	2,160,371	2,575,126	1,079,457	272,452	20,375	407,456	58,709

Overall Rate of Return	3.67%
Post Project NIRB - Collection System	14,258,807
Post Project NIRB - Non-Collection	42,061,154

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent F.M.	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connecio	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	4,914,554	908,919	766	598,345	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	12,401
Depreciation	2,428,374	192,668		195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461
Return on NIRB - Combined	2,068,149	0		387,058	261,358	482,857	611,520	264,944	34,955	0	0	25,456
Total	9,411,077	1,101,587	766	1,180,751	1,124,044	1,965,837	2,329,104	974,324	258,515	20,375	407,456	48,318

City of La Crosse
2019 Sewer Rate Study - Utility Basis - Addendum No. 1

Summary of Allocation of Operating Costs to Service Cost Functions - 2023

Retail Rate of Return - Collection System	0.00%
Retail Rate of Return - Non-Collection	2.20%
Post Project NIRB - Collection System	14,104,257
Post Project NIRB - Non-Collection	61,462,889

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connector	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	5,306,208	857,839	766	564,221	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)	346,250	15,724
Depreciation	3,570,855	191,061		191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	1,352,184	0		175,912	152,889	348,208	434,421	192,980	24,620	0	0	23,154
Total	10,229,247	1,048,900	766	931,365	1,084,761	2,315,664	2,745,855	1,342,275	272,894	20,201	407,166	59,399

Wholesale ROR - Collection System	0.00%
Wholesale ROR - Non-Collection	4.90%
Post Project NIRB - Collection System	14,104,257
Post Project NIRB - Non-Collection	61,462,889

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connector	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	5,306,208	857,839	766	564,221	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)	346,250	15,724
Depreciation	3,570,855	191,061		191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	3,011,682	0		391,804	340,525	775,553	967,574	429,819	54,835	0	0	51,571
Total	11,888,745	1,048,900	766	1,147,257	1,272,397	2,743,010	3,279,008	1,579,114	303,109	20,201	407,166	87,816

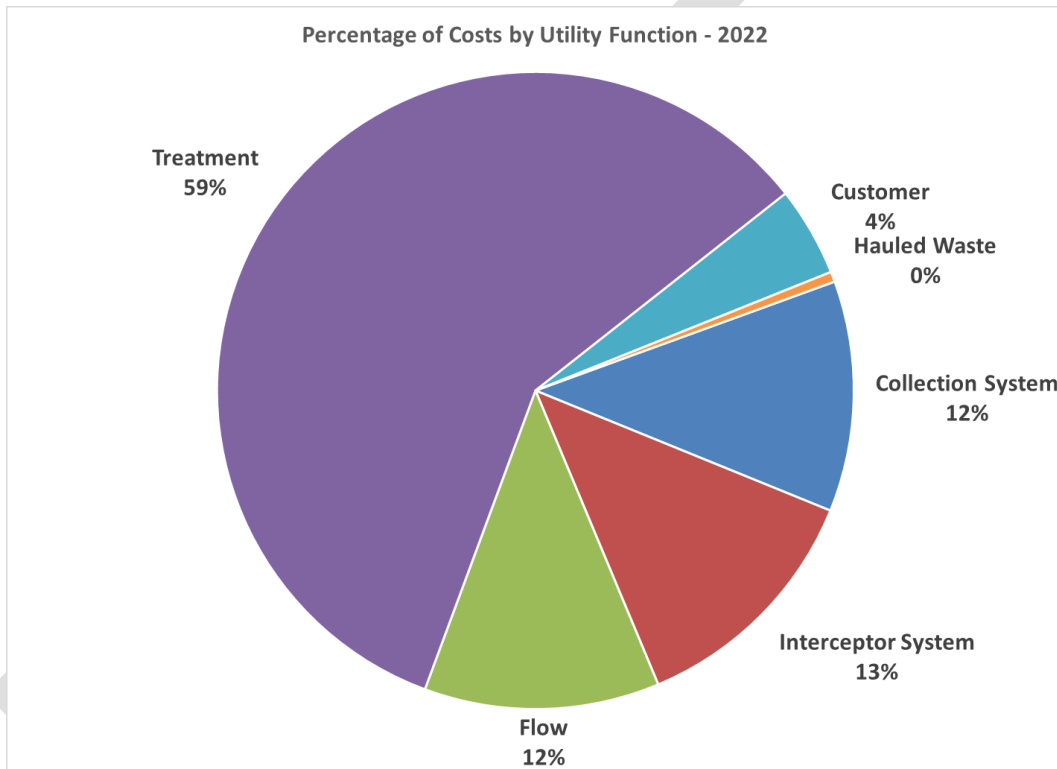
Non-Contract ROR - Collection System	0.00%
Non-Contract ROR - Non-Collection	6.90%
Post Project NIRB - Collection System	14,104,257
Post Project NIRB - Non-Collection	61,462,889

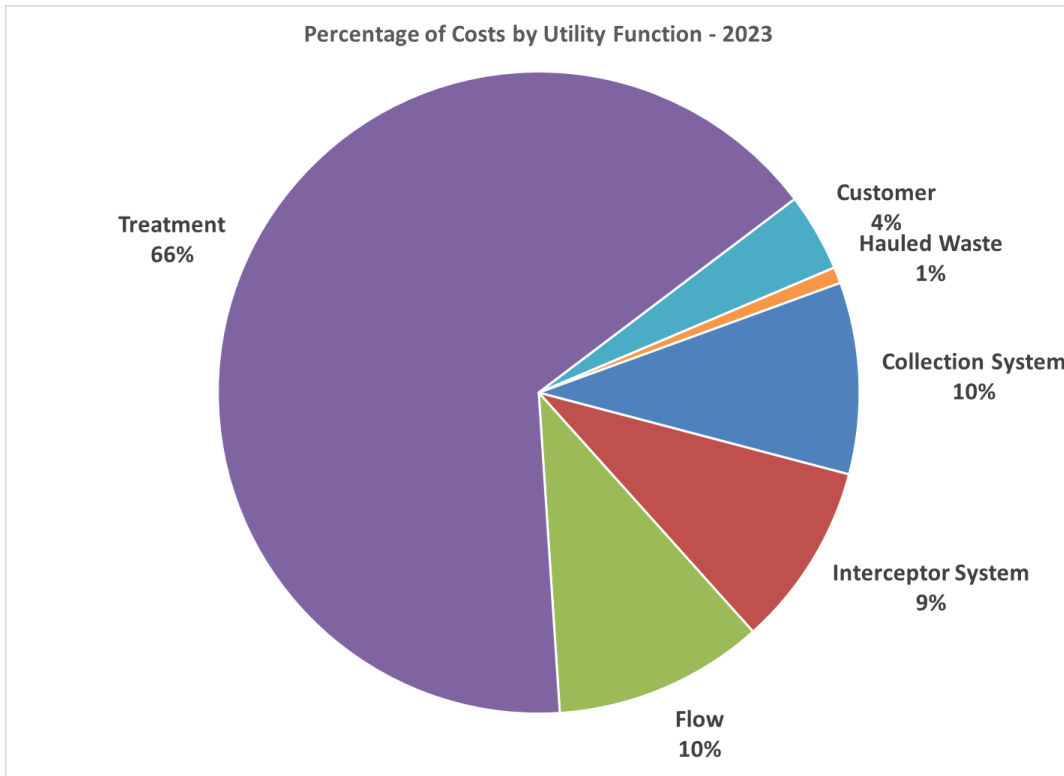
Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connector	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	5,306,208	857,839	766	564,221	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)	346,250	15,724
Depreciation	3,570,855	191,061	0	191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	4,240,939	0		551,723	479,515	1,092,106	1,362,502	605,256	77,217	0	0	72,621
Total	13,118,002	1,048,900	766	1,307,176	1,411,387	3,059,562	3,673,936	1,754,550	325,491	20,201	407,166	108,866

Overall Rate of Return	2.63%
Post Project NIRB - Collection System	14,104,257
Post Project NIRB - Non-Collection	61,462,889

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connector	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	5,306,208	857,839	766	564,221	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)	346,250	15,724
Depreciation	3,570,855	191,061		191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521
Return on NIRB - Combined	1,986,934	0		250,874	218,307	505,692	639,175	285,326	35,988	0	0	51,571
Total	10,863,997	1,048,900	766	1,006,327	1,150,180	2,473,148	2,950,609	1,434,621	284,263	20,201	407,166	87,816

As shown in the following charts, treatment costs for loadings such as BOD, TSS and Phosphorus are expected to be a larger share of the utility's costs in 2023 as compared to 2022. As the WWTP project is completed, a larger share of the Utility's assets will be related to providing treatment, and depreciation expense and return on investment related to treatment will increase correspondingly.





Costs for each utility function were next allocated to each customer class (residential, multi-family, commercial, industrial, public authority, wholesale customers, hauled waste, and surcharge loadings) based on the demand characteristics of each customer class. A portion of the conveyance system and WWTP flow costs were allocated to infiltration and inflow (I/I) based on forecast percentage of I/I on an average day basis.

The following adjustments were made to the allocation to customer classes from the November 2019 Draft Sewer Rate Study:

- Costs were allocated to Onalaska based on the non-contract rate of return shown on the previous table.

The following table shows the summary of the allocation of costs to each customer class for 2022 and 2023. The amount of 'Revenues at Present Rates' shown in each table is the projected revenues at rates established for the prior year. For 2022, the revenues at present rates are based on the adopted 2020 rates (which are recommended to remain in place for 2021), so the percentage increase or decrease in cost of service compared to the revenues at present rates represents the increase over 2020 rates. For 2023, the revenues at present rates are based on the projected 2022 rates, so the increase or decrease shown represents the changes versus projected 2022 rates.

Allocation of Service Cost Functions to Customer Classes - Combined Retail, Wholesale and Non-Contract Return on Investment - 2022

	Total	Multi-Family			Public Authority			La Crescent			Shelby			Holding Tank Waste			Septic Tank Waste			Grease Trap Waste			Category "B" Surcharge Loadings / Inflow		
		Residential	Commercial	Industrial	Authority	Onalaska	La Crescent	Campbell	Shelby	Waste	Waste	Waste	Waste	Waste	Waste	Waste	Waste	Waste	Waste	Waste	Waste	Waste	Waste	Waste	
CONVEYANCE COSTS:																									
Collection	1,101,587	238,824	200,328	306,056	65,411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184,036	
La Crescent Foremain	766	166	139	213	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	128	
Interceptor	1,180,751	191,228	160,404	245,061	52,375	207,678	33,783	40,690	16,552	0	0	0	0	0	0	0	0	0	0	0	0	0	0	147,359	
FLOW COSTS:																									
Flow	1,124,044	183,110	153,595	234,659	50,152	190,520	32,093	38,654	15,724	1,165	969	313	0	141,104											
TREATMENT COSTS:																									
BOD	1,965,837	328,451	275,509	420,915	89,959	343,696	57,626	69,408	28,234	3,587	8,951	12,060	180,382	0											
TSS	2,329,104	382,488	320,836	490,164	104,759	403,305	67,201	80,940	32,925	13,513	34,349	30,291	197,079	0											
P	974,324	169,910	142,523	217,742	46,536	179,853	29,874	35,981	14,637	3,874	7,734	5,001	44,585	0											
NH-3	258,515	45,436	38,112	58,227	12,444	45,180	7,899	9,514	3,870	358	596	386	16,148	0											
CUSTOMER COSTS:																									
Billing	20,375	17,199	1,824	122	241	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Equivalent Meters	407,456	256,962	71,230	23,614	20,826	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
HAULED WASTE																									
SUBTOTAL COST before I/I	9,411,077	1,813,773	1,364,500	1,996,773	442,748	1,370,231	228,476	275,187	111,941	44,092	71,436	55,937	438,194	472,626											
Collection	145,630	10,636	20,416	3,494	3,987	0	0	0	0	0	0	0	0	0											
Interceptor	27,269	12,209	22,873	34,945	7,469	29,614	4,817	5,802	2,360	0	0	0	0	0											
Flow	26,352	11,799	22,104	33,770	7,217	27,418	4,619	5,563	2,263	0	0	0	0	0											
I/I Adjustment Allocation %	42%	7%	14%	15%	4%	12%	2%	2%	1%	0%	0%	0%	0%	0%											
I/I Adjustment	0	199,250	34,644	65,394	72,209	18,673	57,032	9,436	11,365	4,623	0	0	0	(472,626)											
SUBTOTAL COST after I/I	9,411,077	2,013,024	1,429,894	2,068,982	461,421	1,427,263	237,912	286,552	116,564	44,092	71,436	55,937	438,194	0											
COST OF SERVICES																									
REVENUE AT PRESENT RATES	7,951,089	2,005,186	1,145,638	1,563,890	362,100	1,077,227	198,670	239,288	97,338	43,361	71,113	56,815	483,657	0											
DIFFERENCE	1,459,988	7,838	284,256	505,092	99,321	350,036	39,242	47,264	19,226	731	323	(877)	(45,463)												
PERCENT INCREASE/DECREAS	18.36%	0.39%	24.81%	32.30%	27.43%	32.49%	19.75%	19.75%	19.75%	1.69%	0.45%	-1.54%	-9.40%												

Allocation of Service Cost Functions to Customer Classes - Combined Retail, Wholesale and Non-Contract Return on Investment - 2023

	Total	Residential	Multi-Family	Commercial	Industrial	Public Authority	Onalaska	La Crescent	Campbell	Shelby	Holding Tank Waste	Septic Tank Waste	Grease Trap Waste	Category "B" Surcharge Loadings	Infiltration / Inflow
CONVEYANCE COSTS:															
Collection	1,048,900	227,401	101,817	190,747	291,418	62,282	0	0	0	0	0	0	0	0	175,234
La Crescent Forcemain	766	166	74	139	213	45	0	0	0	0	0	0	0	0	128
Interceptor	1,006,327	155,018	69,408	130,031	198,658	42,457	202,837	32,832	39,545	16,086	0	0	0	0	119,456
FLOW COSTS:															
Flow	1,150,180	180,156	80,663	151,117	230,873	49,342	218,531	36,334	43,763	17,802	1,319	1,097	355	0	138,827
TREATMENT COSTS:															
BOD	2,473,148	395,157	176,929	331,463	506,400	108,229	486,750	80,482	96,937	39,432	5,009	12,501	16,843	217,017	0
TSS	2,950,609	461,276	206,533	386,924	591,132	126,338	575,396	94,712	114,075	46,404	19,045	48,411	42,691	237,675	0
P	1,434,621	239,884	107,406	201,218	307,415	65,701	292,332	48,523	58,444	23,774	6,292	12,562	8,124	62,946	0
NH-3	284,263	48,539	21,733	40,715	62,204	13,294	53,975	9,270	11,165	4,542	421	700	453	17,251	0
CUSTOMER COSTS:															
Billing	20,201	17,053	980	1,809	121	239	0	0	0	0	0	0	0	0	0
Equivalent Meters	407,166	256,779	34,799	71,179	23,598	20,812	0	0	0	0	0	0	0	0	0
HAULED WASTE	87,816	0	0	0	0	0	0	0	0	0	39,249	34,234	14,333	0	
SUBTOTAL COST before I/I	10,863,997	1,981,429	800,342	1,505,342	2,212,030	488,740	1,829,820	302,153	363,928	148,040	71,335	109,505	82,798	534,889	433,645
Collection	138,670	20,880	10,128	19,441	3,327	3,797	27,321	4,422	5,326	2,167	0	0	0	0	0
Interceptor	24,798	24,798	11,103	20,801	31,779	6,792	30,080	5,001	6,024	2,450	0	0	0	0	0
Flow	43%	43%	7%	13%	14%	4%	13%	2%	3%	1%	0%	0%	0%	0%	0%
I/I Adjustment Allocation %															
I/I Adjustment	0	184,347	30,579	57,756	61,864	16,307	57,401	9,424	11,350	4,617	0	0	0	0	(433,645)
SUBTOTAL COST after I/I	10,863,997	2,165,776	830,922	1,563,098	2,273,894	505,047	1,887,221	311,577	375,278	152,657	71,335	109,505	82,798	534,889	0
COST OF SERVICES	10,863,997	2,165,776	830,922	1,563,098	2,273,894	505,047	1,887,221	311,577	375,278	152,657	71,335	109,505	82,798	534,889	0
REVENUE AT PRESENT RATES	9,439,037	2,272,460	726,175	1,369,361	1,905,593	435,258	1,427,189	237,900	286,538	116,559	45,779	73,222	57,698	485,304	0
DIFFERENCE	1,424,960	(106,683)	104,747	193,736	368,301	69,789	460,032	73,677	88,740	36,098	25,555	36,283	25,101	49,585	0
PERCENT INCREASE/DECREA	15.10%	-4.69%	14.42%	14.15%	19.33%	16.03%	32.23%	30.97%	30.97%	30.97%	55.82%	49.55%	43.50%	10.22%	0

C. PROJECTED RATE SCHEDULE

Rate increases for specific types of charges may vary from the overall rate increase, as shown in the following detailed schedule of projected rates. The rates for 2020 were adopted by the City Council on September 18, 2019 based on the Draft Sewer Rate Study, dated June 2019. The November 2019 Draft Sewer Rate Study recommended no change in rates for 2021. The projected rate increases for 2022 and 2023 are based on the assumptions described in preceding sections of this report. The non-contract rate would only apply should the City be unable to negotiate a contract with one or more of its wholesale customers. All rates should be re-evaluated in 2021 in conjunction with the City's application for a Clean Water Fund loan for the WWTP project as more detailed plans and refined cost estimates become available.

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Comparison of Current and Projected Rate Schedules

**Billing Cycle - Quarterly
Billing Units - CCF**

Flat Charge

Connection Size	2019 Charge	Adopted 2020 Charge	Proposed Charge - 2021	Percent Change from 2020	Projected Charge - 2022	Percent Change from 2021	Projected Charge - 2023	Percent Change from 2022
5/8	\$15.00	\$15.00	\$15.00	0%	\$15.00	0%	\$15.00	0%
3/4	\$15.00	\$15.00	\$15.00	0%	\$15.00	0%	\$15.00	0%
1	\$24.00	\$24.00	\$24.00	0%	\$24.00	0%	\$24.00	0%
1 1/2	\$39.00	\$39.00	\$39.00	0%	\$39.00	0%	\$39.00	0%
2	\$60.00	\$60.00	\$60.00	0%	\$60.00	0%	\$60.00	0%
3	\$108.00	\$108.00	\$108.00	0%	\$108.00	0%	\$108.00	0%
4	\$174.00	\$174.00	\$174.00	0%	\$174.00	0%	\$174.00	0%
6	\$342.00	\$342.00	\$342.00	0%	\$342.00	0%	\$342.00	0%
8	\$543.00	\$543.00	\$543.00	0%	\$543.00	0%	\$543.00	0%
10	\$813.00	\$813.00	\$813.00	0%	\$813.00	0%	\$813.00	0%
12	\$1,080.00	\$1,080.00	\$1,080.00	0%	\$1,080.00	0%	\$1,080.00	0%

Usage Charges

	Units	2019 Rate	Adopted 2020 Rate	Proposed Rate - 2021	Percent Change from 2020	Projected Rate - 2022	Percent Change from 2021	Projected Rate - 2023	Percent Change from 2022
Domestic Sewage	\$/CCF	\$1.26	\$1.52	\$1.52	0.0%	\$1.86	22.4%	\$2.07	11.3%
Unmetered	Per Quarter	\$36.42	\$40.84	\$40.84	0.0%	\$46.62	14.2%	\$50.19	7.7%
Surcharge Rates									
BOD	\$/pound	\$0.224	\$0.226	\$0.226	0.0%	\$0.226	0.0%	\$0.231	2.2%
TSS	\$/pound	\$0.211	\$0.239	\$0.239	0.0%	\$0.240	0.4%	\$0.290	20.8%
Phosphorus	\$/pound	\$4.177	\$4.867	\$4.867	0.0%	\$4.959	1.9%	\$7.001	41.2%
NH-3	\$/pound	\$0.559	\$0.451	\$0.451	0.0%	\$0.451	0.0%	\$0.248	-45.0%
Holding Tank Waste	\$/ 1,000 gal.	\$5.70	\$7.22	\$7.22	0.0%	\$7.22	0.0%	\$12.88	78.4%
Septic Tank Waste	\$/ 1,000 gal.	\$15.90	\$18.50	\$18.50	0.0%	\$18.50	0.0%	\$29.03	56.9%
Grease Trap Waste	\$/ 1,000 gal.	\$46.00	\$51.41	\$51.41	0.0%	\$51.41	0.0%	\$75.09	46.1%
Admin. Charge	\$/ load	\$11.00	\$14.00	\$14.00	0.0%	\$16.00	14.3%	\$20.00	25.0%
Standard Wholesale	\$/ CCF	\$1.22	\$1.47	\$1.47	0.0%	\$1.76	19.7%	\$2.31	31.0%
Non-Contract Wholesale	\$/ CCF	\$1.22	\$1.47	\$1.47	0.0%	\$1.95	32.5%	\$2.58	32.2%
Onalaska	\$/ MG	\$1,631.00	\$1,970.00	\$1,970.00	0.0%	\$2,610.00	32.5%	\$3,451.00	32.2%
La Crescent	\$/ MG	\$1,631.00	\$1,970.00	\$1,970.00	0.0%	\$2,359.00	19.7%	\$3,090.00	31.0%
Campbell	\$/ MG	\$1,631.00	\$1,970.00	\$1,970.00	0.0%	\$2,359.00	19.7%	\$3,090.00	31.0%
Shelby	\$/ MG	\$1,631.00	\$1,970.00	\$1,970.00	0.0%	\$2,359.00	19.7%	\$3,090.00	31.0%

**APPENDIX A – SEWER UTILITY COST OF SERVICE STUDY AND PROPOSED RATE
DESIGN FOR 2022**

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Historical and Forecast Operation and Maintenance Expenses

Acct No.	Account Description	2015	2016	2017	2018	4-Year	2019 Budget	Use for	Use for
		(\$)	(\$)	(\$)	(\$)	Average		Project	Project
511100	Regular Salaries	787,249	825,318	889,393	196,233	674,548	1,304,600	190,793	190,793
511100	Reg Salaries - Other City Depts	187,841	172,738	175,971	206,123	185,668		200,410	200,410
511100	Reg Salaries - Industrial PreTrmnt	41,797	2,945	3,912	56,132	26,197		54,577	54,577
511100	Reg Salaries - Oper & Mtce	135,684	163,084	90,168	602,880	247,954		586,169	633,235
511100	Reg Salaries - Sanitary Collection	41,726	14,894	17,793	190,371	66,196		185,094	205,344
511100	Reg Salaries - Mech Sludge Cake				2,436			2,368	2,368
511100	Reg Salaries - Storm Collection	842	434	417		564		0	0
511100	Reg Salaries - Training	9,864	20,536	11,240	16,472	14,528		16,016	16,016
511100	Reg Salaries - Leave							0	0
511100	Reg Salaries - Sanitary Lift Sta	70,268	74,012	82,111	71,145	74,384		69,173	69,173
511200	Overtime Wages	16,973	20,165	18,738	236	14,028	25,600	190	190
511200	Overtime Wages - Other City Depts	509	308	203	89	277		72	72
511200	Overtime Wages - Industrial PreTrmnt	81	0	41	1,234	339		997	997
511200	Overtime Wages - Oper & Mtce	485	951	1,639	18,905	5,495		15,267	15,267
511200	Overtime Wages - Sanitary Collection	60	62	488	9,117	2,431		7,362	7,362
511200	Overtime Wages - Mech Sludge Cake	130	0	205	639	243		516	516
513100	Overtime Wages -	2,920	3,064	2,997	1,480	2,615		1,196	1,196
513000	Benefits Budget Only						560,000	0	0
513100	Health Insurance	697,282	537,730	565,238	528,468	582,180		411,199	432,416
513200	Life Insurance	5,100	4,430	4,485	4,295	4,577		3,233	3,400
513300	Retirement Benefits	77,447	213,642	88,548	80,927	115,141		81,325	85,521
513400	Social Security Taxes	99,659	83,868	88,784	89,591	90,475		63,904	67,201
519013	Safety Seminar	0	1,381	0	536	479		338	338
519900	Chgs In Sick & Vac Liability	21,054	5,486	(4,711)	11,702	8,383	20,000	8,383	8,383
521200	Audit & Accounting Services	2,500	2,500	2,500	2,500	2,500	2,700	2,700	2,700
521400	Consulting Services	31,472	50,196	21,816	26,273	32,439	60,000	32,439	32,439
521402	Sample Tests Sludge	4,433	4,620	4,158	11,147	6,090	10,000	10,000	10,000
521403	Sample Tests Plant Water	34,666	20,146	20,144	20,367	23,831	20,000	20,000	20,000
521404	Sample Tests Pretreat	9,977	5,367	12,683	8,470	9,124	10,000	10,000	10,000

Acct No.	Account Description	2015	2016	2017	2018	4-Year Average	2019 Budget	Use for	Use for
								Study - Pre Project	Study - Post Project
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
521500	Recruitment				708	708			0
521910	Environmental Fees	53,615	47,324	43,508	41,702	46,537	50,000	50,000	50,000
521911	Other Prof Svc Tv Inspect	25,183	17,341	26,594	18,507	21,906	35,000	21,906	21,906
522100	Telephone	9,866	7,582	4,253	7,366	7,267	10,000	10,000	10,000
522200	Electricity	549,716	525,995	498,698	555,066	532,369	525,000	525,000	538,100
522300	Water	52,968	66,803	65,558	32,376	54,426	60,000	60,000	60,000
522400	Natural Gas	41,001	43,011	31,661	41,970	39,411	68,000	68,000	157,000
522500	Sewer	95,146	109,860	128,707	50,703	96,104	115,000	115,000	115,000
522501	San. Dist #1 & #2 Payments	6,178	6,149	6,198	6,260	6,196	7,000	7,000	7,000
522502	Sewer Pay To Other Munic	59,620	133,066	107,106	114,214	103,501	115,000	115,000	115,000
522550	Storm Sewer Fee Payments	8,352	8,988	8,837	8,029	8,552	10,000	10,000	10,000
522600	Recycling Services	873,214	816,440	841,630	682,428	803,428	830,000	830,000	320,000
522702	Grit & Screenings Disposal	6,851	7,136	9,302	18,308	10,399	10,000	10,000	10,000
524100	Repair/Maint-Grounds	6,396	6,898	6,443	9,130	7,217	10,000	10,000	10,000
524200	Repair/Maint-Buildings	11,757	27,349	29,685	15,340	21,033	18,000	18,000	18,000
524400	Repair/Maint-Sewer	13,492	11,946	12,042	9,790	11,817	15,000	15,000	15,000
524500	Repair/Maint-Vehicles	32,913	13,867	24,088	22,247	23,279	30,000	30,000	30,000
524600	Repair/Maint-Equip	293,787	414,130	240,118	313,232	315,317	260,000	315,317	426,317
524700	Repair/Maint Commun. Equip	8,437	639	1,157	788	2,755	1,500	1,500	1,500
524800	Repair/Maint Biogas Cogeneration								110,000
	Repair/Maint La Crescent FM ⁽¹⁾							5,107	5,107
526100	City Services	263,012	239,135	247,655	242,920	248,181	270,000	270,000	270,000
526150	Water Dept Svcs Inventory	198,805	184,389	193,074	277,638	213,476	220,000	380,000	380,000
529100	Laundry Services	1,396	1,664	1,869	1,093	1,505	1,700	1,700	1,700
531100	Office Supplies	2,531	1,710	2,145	2,035	2,105	1,700	1,700	1,700
531110	Supplies Safety Coordinator	11	0	0		4		0	0
531200	Postage	1,145	765	768	872	887	1,800	1,800	1,800
533100	Gasoline	17,022	17,288	12,770	13,298	15,095	18,000	18,000	18,000
533200	Oil	7,953	6,923	5,198	9,053	7,281	8,000	8,000	8,000
533201	Diesel Fuel	25,192	27,861	24,599	17,046	23,675	28,000	28,000	28,000
533300	Grease	97	28	284		136		0	0
533500	Dept Supplies	56,780	56,909	60,032	61,167	58,722	58,000	58,000	58,000

Acct No.	Account Description	2015	2016	2017	2018	4-Year Average	2019 Budget	Use for	Use for
								Study - Pre Project	Study - Post Project
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
533532	Chemical Supplies	127,344	132,847	143,695	171,870	143,939	160,000	160,000	618,000
533539	Safety Equipment	2,213	6,957	1,552	2,794	3,379	5,000	3,379	3,379
533541	Pretreatment Supplies	119	816	328	100	341	500	500	500
533600	Small Tools	1,667	1,569	2,564	1,543	1,836	4,000	1,836	1,836
533610	Lab Equipment	241	0	0		80	2,500	2,500	2,500
535100	Equipment Rental				1,220	1,220	1,000	1,000	1,000
535210	Contracted Sewer Repair	69,357	55,771	64,044	85,004	68,544	80,000	80,000	80,000
535211	Foundary Supplies - Sewer	22,725	23,345	31,254	39,810	29,283	45,000	45,000	45,000
535212	Concrete Supplies - Sewer	6,357	3,511	17,766	24,581	13,054	25,000	25,000	25,000
536000	Travel	1,979	5,229	2,847	4,551	3,651	7,500	7,500	7,500
536001	Travel - Safety Coordinator	0	90	0		30		0	0
539000	Miscellaneous	3,911	6,798	8,507	6,919	6,534	6,000	6,000	6,000
551001	Property Insurance	59,106	55,340	57,481	56,042	56,992	60,000	60,000	60,000
551005	Worker Compensation Insur	47,060	52,957	54,153	61,659	53,957	57,000	57,000	57,000
551016	Liability Insurance	66,445	41,637	26,312	23,980	39,593	45,000	45,000	45,000
599998	Flood Damage	0	0	6,297		2,099		0	0
591100	Bad Debt Expense	1,094	1,131	2,831	73	1,282	2,000	2,000	2,000
593002	Adj. for OPEB	(173,111)	(247,176)	(280,260)		(233,516)		(233,516)	(233,516)
599900	Prior Expense	(23,537)	0	21,740		(599)		0	0
TOTAL OPERATION & MAINTENANCE		5,215,428	5,169,893	4,894,051	5,211,195	5,065,678	5,290,100	5,220,949	5,588,242

Allocation of Collector and Interceptor Mains

Function	Size (Inches)	Quantity (Feet)	Gravity Mains			Quantity (Feet)	Force Mains		
			Total	Collector	Interceptor		Total	Collector	Interceptor
C	1.5		-	-	-	237	356	356	-
C	2		-	-	-	410	820	820	-
C	2.5		-	-	-	1,000	2,500	2,500	-
C	3		-	-	-	3,700	11,100	11,100	-
C	4	481	1,924	1,924	-	2,390	9,560	9,560	-
C	6	2,471	14,826	14,826	-	3,824	22,944	22,944	-
C	8	441,093	3,528,742	3,528,742	-	3,377	27,016	27,016	-
C	10	117,061	1,170,605	1,170,605	-	430	4,300	4,300	-
C	12	219,470	2,633,638	2,633,638	-	10,052	120,624	120,624	-
C	14		-	-	-	17,374	243,236	243,236	-
C	15	62,437	936,552	936,552	-	-	-	-	-
C	16	234	3,742	3,742	-	16,810	268,960	268,960	-
I	18	60,459	1,088,267	-	1,088,267	6,634	119,412	-	119,412
I	20	16,937	338,730	-	338,730	-	-	-	-
I	21	5,113	107,365	-	107,365	-	-	-	-
I	24	24,577	589,855	-	589,855	6,290	150,960	-	150,960
I	27	1,721	46,464	-	46,464	-	-	-	-
I	30	19,356	580,686	-	580,686	-	-	-	-
I	33	1,058	-	-	-	-	-	-	-
I	36	9,931	-	-	-	-	-	-	-
I	39	1,565	61,035	-	61,035	-	-	-	-
I	42	527	22,134	-	22,134	-	-	-	-
I	48	4,217	-	-	-	-	-	-	-
I	50	16,523	826,150	-	826,150	-	-	-	-
		1,005,229	11,950,716	8,290,029	3,660,687	72,528	981,788	711,416	270,372
				69.37%	30.63%			72.46%	27.54%

Less: La Crescent Forcemain

C	10	150
C	12	3,350
Net		69,028

Combined Gravity and Force Mains 1,077,757 12,932,503 9,001,445 3,931,059
 Use for Allocation 69.60% 30.40%

	O&M	UF Plant / Dep	Total Plant
Interceptor Mains	16.28%	30.40%	30.40%
Collector Mains	83.72%	69.60%	69.60%

Labor, Power, Chemical Cost Allocation Factor Development

Process Code	Allocation Percents									Collection System	Interceptor System	Treatment Plant					Customer			
	Coll	Intr	Flow	BOD	TSS	P	NH ₃	Cst	Cnn			Total	Flow	B.O.D.	T.S.S.	Phos.	NH ₃ -N	Billing	Meter/Conn	
<u>Labor Allocation</u>																				
2			30%	10%	55%	5%	0%	0%	0%	35.55%	0.00%	0.00%	10.66%	3.55%	19.55%	1.78%	0.00%	0.00%		
3			20%	45%	10%	5%	20%	0%	0%	32.71%	0.00%	0.00%	6.54%	14.72%	3.27%	1.64%	6.54%	0.00%	0.00%	
5			0%	40%	55%	5%	0%	0%	0%	20.87%	0.00%	0.00%	0.00%	8.35%	11.48%	1.04%	0.00%	0.00%	0.00%	
8			25%	35%	20%	10%	10%	0%	0%	10.87%	0.00%	0.00%	2.72%	3.81%	2.17%	1.09%	1.09%	0.00%	0.00%	
			20%	30%	36%	6%	8%	0%	0%	100.00%	0.00%	0.00%	19.92%	30.43%	36.48%	5.54%	7.63%	0.00%	0.00%	
<u>Electric Power Allocation</u>																				
1.1			100%	0%	0%	0%	0%	0%	0%	812,208	0	0	812,208	0	0	0	0	0	0	0
1.2			70%	0%	30%	0%	0%	0%	0%	39	0	0	27	0	12	0	0	0	0	0
1.3			70%	0%	30%	0%	0%	0%	0%	29,416	0	0	20,591	0	8,825	0	0	0	0	0
2.1			50%	20%	28%	3%	0%	0%	0%	61,318	0	0	30,659	12,264	16,863	1,533	0	0	0	0
3.1			20%	45%	10%	5%	20%	0%	0%	5,420,845	0	0	1,084,169	2,439,380	542,085	271,042	1,084,169	0	0	0
3.6			0%	0%	0%	100%	0%	0%	0%	1,276,456	0	0	0	0	0	1,276,456	0	0	0	0
3.9			20%	32%	44%	4%	0%	0%	0%	12,446	0	0	2,489	3,983	5,476	498	0	0	0	0
5			0%	40%	55%	5%	0%	0%	0%	2,843,883	0	0	0	1,137,553	1,564,136	142,194	0	0	0	0
6			100%	0%	0%	0%	0%	0%	0%	1,541,437	0	0	1,541,437	0	0	0	0	0	0	0
8.1			100%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0
9			29%	30%	18%	14%	9%	0%	0%	-1,992,200	0	0	-579,755	-596,625	-354,901	-280,900	-180,019	0	0	0
10			29%	30%	18%	14%	9%	0%	0%	162,915	0	0	47,410	48,790	29,023	22,971	14,721	0	0	0
			29%	30%	18%	14%	9%	0%	0%	10,168,763	0	0	2,959,236	3,045,345	1,811,517	1,433,795	918,871	0	0	0
													29%	30%	18%	14%	9%	0%	0%	0%
<u>Chemical Allocation</u>																				
70.3			0%	40%	55%	5%	0%	0%	0%	56.59%	0.00%	0.00%	0.00%	22.63%	31.12%	2.83%	0.00%	0.00%	0.00%	0.00%
70.4			0%	0%	0%	100%	0%	0%	0%	43.00%	0.00%	0.00%	0.00%	0.00%	0.00%	43.00%	0.00%	0.00%	0.00%	0.00%
70			16%	29%	37%	16%	2%	0%	0%	0.42%	0.00%	0.00%	0.07%	0.12%	0.15%	0.07%	0.01%	0.00%	0.00%	0.00%
			0%	23%	31%	46%	0%	0%	0%	100.00%	0.00%	0.00%	0.07%	22.76%	31.28%	45.89%	0.01%	0.00%	0.00%	0.00%
<u>Natural Gas Allocation</u>																				
66.1			20%	30%	36%	6%	8%	0%	0%	70.00%	0.00%	0.00%	13.95%	21.30%	25.53%	3.88%	5.34%	0.00%	0.00%	0.00%
66.2			0%	40%	55%	5%	0%	0%	0%	30.00%	0.00%	0.00%	0.00%	12.00%	16.50%	1.50%	0.00%	0.00%	0.00%	0.00%
			14%	33%	42%	5%	5%	0%	0%	100.00%	0.00%	0.00%	13.95%	33.30%	42.03%	5.38%	5.34%	0.00%	0.00%	0.00%

Acct No.	Alloc. Method	Account Description	Coll System		Int System		WWTP		Cust Costs		COLLECTION SYSTEM				INTERCEPTOR SYSTEM		WASTEWATER TREATMENT PLANT					CUSTOMER COSTS									
			Coll Main	Coll LS	FM	Int Main	Int LS	Flow	BOD	TSS	Phos	NH-3	Billing	Conn	Ind. Pre-Treat	Hauled Waste	Total	La Crescent			Flow	BOD	TSS	P	NH-3	Billing	Connection	Industrial Pretreatment	Hauled Waste		
																		Mains	Lift Stations	Forcemain										Mains	Lift Stations
531100		Office Supplies	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	1,700	230	90	0	75	136	206	321	358	136	63	0	0	81	4
531110		Supplies Safety Coordinator	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
531200		Postage	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	1,800	243	95	0	79	143	219	340	379	144	67	0	0	86	5
533100		Gasoline	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	18,000	2,434	949	0	792	1,435	2,186	3,398	3,793	1,438	672	0	0	856	47
533200		Oil	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	8,000	1,082	422	0	352	638	972	1,510	1,686	639	298	0	0	380	21
533201		Diesel Fuel	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	28,000	3,786	1,476	0	1,232	2,232	3,401	5,285	5,900	2,237	1,045	0	0	1,331	74
533300		Grease	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
533500		Dept Supplies	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	58,000	7,843	3,058	0	2,553	4,624	7,044	10,948	12,222	4,634	2,164	0	0	2,758	153
533532	Chem	Chemical Supplies	0.0%	0.0%		0.0%	0.0%	0.1%	22.8%	31.3%	45.9%	0.0%	0.0%	0.0%	0.0%	0.0%	160,000	0	0	0	0	0	106	36,410	50,043	73,427	14	0	0	0	0
533539		Safety Equipment	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	3,379	457	178	0	149	269	410	638	712	270	126	0	0	161	9
533541		Pretreatment Supplies	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	500	68	26	0	22	40	61	94	105	40	19	0	0	24	1
533600		Small Tools	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	1,836	248	97	0	81	146	223	347	387	147	68	0	0	87	5
533610		Lab Equipment	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	2,500	338	132	0	110	199	304	472	527	200	93	0	0	119	7
535100		Equipment Rental	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	1,000	135	53	0	44	80	121	189	211	80	37	0	0	48	3
535210		Contracted Sewer Repair	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	80,000	10,819	4,218	0	3,521	6,378	9,716	15,100	16,858	6,392	2,984	0	0	3,803	211
535211		Foundary Supplies - Sewer	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	45,000	6,085	2,373	0	1,980	3,587	5,465	8,494	9,482	3,596	1,679	0	0	2,139	119
535212		Concrete Supplies - Sewer	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	25,000	3,381	1,318	0	1,100	1,993	3,036	4,719	5,268	1,998	933	0	0	1,189	66
536000		Travel	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	7,500	1,014	395	0	330	598	911	1,416	1,580	599	280	0	0	357	20
536001		Travel - Safety Coordinator	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
539000		Miscellaneous	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	6,000	811	316	0	264	478	729	1,133	1,264	479	224	0	0	285	16
551001		Property Insurance	0.0%	6.5%		0.0%	8.5%	13.3%	24.4%	30.9%	13.3%	1.8%	0.0%	0.0%	0.0%	1.3%	60,000	0	3,913	0	0	5,087	7,956	14,654	18,551	8,006	1,058	0	0	0	775
551005	Labor	Worker Compensation Insur	23.9%	5.6%		7.5%	7.3%	9.4%	14.4%	17.3%	2.6%	3.6%	0.0%	0.0%	8.3%	0.0%	57,000	13,600	3,212	0	4,267	4,176	5,378	8,213	9,845	1,496	2,059	0	0	4,752	0
551016		Liability Insurance	0.0%	21.7%		0.0%	28.3%	10.0%	15.2%	18.2%	2.8%	3.8%	0.0%	0.0%	0.0%	0.0%	45,000	0	9,782	0	0	12,718	4,483	6,846	8,207	1,247	1,717	0	0	0	0
599998		Flood Damage	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
591100		Bad Debt Expense	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	2,000	270	105	0	88	159	243	378	421	160	75	0	0	95	5
593002		Adj. for OPEB	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	(233,516)	(31,579)	(12,312)	0	(10,277)	(18,616)	(28,362)	(44,077)	(49,207)	(18,658)	(8,712)	0	0	(11,102)	(615)
599900		Prior Expense	13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			13.5%	5.3%		4.4%	8.0%	12.1%	18.9%	21.1%	8.0%	3.7%	0.0%	0.0%	4.8%	0.3%	5,220,949	653,958	254,960	5,107	212,826	385,519	587,337	912,784	1,019,017	386,386	180,406	28,250	351,750	229,913	12,736
		Less: Non-Sewer Deduct Charges															(5,500)	0	0	0	0	0	0	0	0	0	0	(5,500)	0	0	
		Less: Late Payment Charges															(44,598)	0	0	0	0	0	0	0	0	0	(44,598)	0	0	0	0
		Less: All Other Revenues						15.6%	28.7%	36.4%	15.7%	2.1%			1.5%	(22,043)	0	0	0	0	0	(3,439)	(6,334)	(8,018)	(3,460)	(457)	0	0	0	(335)	
		Less: Pre-Treatment Charges												100.0%		(229,913)	0	0	0	0	0	0	0	0	0	0	0	0	(229,913)	0	
		Less: La Crescent Direct Charges			100.0%											(4,341)	0	0	(4,341)	0	0	0	0	0	0	0	0	0	0	0	
Net O&M			13.3%	5.2%	0.0%	4.3%	7.8%	11.9%	18.4%	20.6%	7.8%	3.7%	-0.3%	7.0%	0.0%	0.3%	4,914,554	653,958	254,960	766	212,826	385,519	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	0	12,401

Forecast Additions and Retirements of Utility-Financed Plant through 2022

Acct No.	Account Description	Balance 12/31/2018 (\$)	Est. Balance 12/31/2019 (\$)	Est. Balance 12/31/2020 (\$)	Est. Balance 12/31/2021 (\$)	Additions (\$)	Retirements (\$)	Est. Balance 12/31/2022 (\$)
WASTEWATER TREATMENT FACILITY:								
1.1	Prelim.- Raw Sewage Pumping	870,289	870,289	870,289	870,289	0		870,289
1.2	Prelim.- Bar Screening / Communion	1,030,279	1,030,279	1,030,279	1,030,279	503,500	30,299	1,503,481
1.3	Prelim.- Grit Removal	700,526	700,526	736,526	736,526	3,000		739,526
1.4	Prelim.- Septage Receiving	0	0	0	0	770,500		770,500
2	Primary Treatment	713,874	713,874	713,874	713,874	0		713,874
2.1	Primary Clarifier	1,906,132	1,906,132	1,906,132	1,906,132	556,500		2,462,632
3	Secondary Treatment	0	0	0	0	0		0
3.1	Secondary - Activated Sludge	1,657,019	1,657,019	1,657,019	1,657,019	898,500	121,216	2,434,303
3.6	Secondary - Phosphorus	1,925,461	1,925,461	1,925,461	1,925,461	3,122,000		5,047,461
3.7	Secondary - NH ₃ -N	24,023	24,023	24,023	24,023	0		24,023
3.8	Secondary - Return Sludge Pumping	0	0	0	0	580,000		580,000
3.9	Secondary - Final Clarifier	223,995	223,995	223,995	223,995	157,500		381,495
4	Advanced Treatment	0	0	0	0	0		0
5	Biosolids Trmnt & Disposal	8,661,461	9,661,461	9,661,461	9,661,461	15,077,000	322,767	24,415,694
6	Disinfection	1,121,728	1,121,728	1,121,728	1,121,728	0		1,121,728
7	Plant Site Piping & Pumps	1,046,118	1,046,118	1,046,118	1,046,118	184,500		1,230,618
8	Laboratory & Monitoring	65,372	65,372	76,372	76,372	0		76,372
8.1	Flow Monitoring Eqmt.	19,072	64,072	64,072	64,072	0		64,072
8.2	Safety Equipment	7,094	7,094	7,094	7,094	0		7,094
9	Electrical	844,087	844,087	844,087	844,087	4,110,500		4,954,587
10	WWTP Non-Specific	1,488,861	1,538,861	1,610,361	1,628,361	1,647,500		3,275,861
	SUBTOTAL	22,305,391	23,400,391	23,518,891	23,536,891	27,611,000	474,282	50,673,609
	PERCENTAGE							
CONVEYANCE SYSTEM:								
15	Interceptor Mains	6,948,461	6,948,461	6,948,461	8,708,461	0		8,708,461
16	Interceptor Lift Stations	2,410,527	2,510,527	2,999,027	2,999,027	0		2,999,027
17	Force Mains	0	0	0	0	0		0
20	Collection Mains / Other Eqmt.	15,813,586	16,253,586	18,515,586	19,030,589	350,000		19,380,589
21	Collection Lift Stations (All)	748,412	748,412	748,412	1,798,412	0		1,798,412
25	Service Connections / Laterals	0	0	0	0	0		0
26	Other Conveyance System - Non Specific	1,179,989	1,179,989	1,364,989	1,364,989	0		1,364,989
	SUBTOTAL	27,100,975	27,640,975	30,576,475	33,901,478	350,000	0	34,251,478
GENERAL PLANT EQUIPMENT:								
28.1	Land & Land Rights	0	0	0	0	0		0
28.2	Struct. & Improv.	0	0	0	0	0		0
28.3	Office Furn. & Eqmt.	0	0	0	0	0		0
28.4	Office Furn. & Eqmt.- EDP	54,489	54,489	54,489	54,489	0		54,489
28.5	Transport. Eqmt.	1,822,322	1,822,322	2,122,322	2,139,522	15,000		2,154,522
28.6	Communications Eqmt.	5,699	5,699	5,699	5,699	0		5,699
28.7	Tools, Shop & Misc.	64,261	64,261	64,261	64,261	0		64,261
28.8	Safety Eqmt.	0	0	0	0	0		0
28.9	Other Genrl. Eqmt.	81,520	81,520	81,520	81,520	0		81,520
	SUBTOTAL	2,028,291	2,028,291	2,328,291	2,345,491	15,000	0	2,360,491
	TOTAL	51,434,657	53,069,657	56,423,657	59,783,860	27,976,000	474,282	87,285,579

Allocation of Utility-Financed Plant to Service Cost Functions

Acct No.	Account Description	Allocation Percents											CONVEYANCE		TREATMENT PLANT					CUSTOMER COSTS		HAULED WASTE
		Year End 2022											Collection	Interceptor	Flow	BOD	TSS	P	NH-3	Billing	Meter / Conn	(\$)
		Balance	Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	System	System								
WASTEWATER TREATMENT FACILITY:																						
1.1	Prelim.- Raw Sewage Pumping	870,289	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	0	870,289	0	0	0	0	0	0	
1.2	Prelim.- Bar Screening / Communion	1,503,481	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	1,052,436	0	451,044	0	0	0	0	0	
1.3	Prelim.- Grit Removal	739,526	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	517,668	0	221,858	0	0	0	0	0	
1.4	Prelim.- Septage Receiving	770,500	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	770,500	
2	Primary Treatment	713,874	0%	0%	30%	10%	55%	5%	0%	0%	0%	0	0	214,162	71,387	392,631	35,694	0	0	0	0	
2.1	Primary Clarifier	2,462,632	0%	0%	50%	20%	28%	3%	0%	0%	0%	0	0	1,231,316	492,526	677,224	61,566	0	0	0	0	
3	Secondary Treatment	0	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.1	Secondary - Activated Sludge	2,434,303	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	486,861	1,095,436	243,430	121,715	486,861	0	0	0	
3.6	Secondary - Phosphorus	5,047,461	0%	0%	0%	0%	0%	100%	0%	0%	0%	0	0	0	0	0	5,047,461	0	0	0	0	
3.7	Secondary - NH ₃ -N	24,023	0%	0%	0%	0%	0%	0%	100%	0%	0%	0	0	0	0	0	0	24,023	0	0	0	
3.8	Secondary - Return Sludge Pumping	580,000	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	116,000	185,600	255,200	23,200	0	0	0	0	
3.9	Secondary - Final Clarifier	381,495	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	76,299	122,078	167,858	15,260	0	0	0	0	
4	Advanced Treatment	0	0%	0%	30%	30%	30%	10%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
5	Biosolids Trmnt & Disposal	24,415,694	0%	0%	0%	40%	55%	5%	0%	0%	0%	0	0	0	9,766,278	13,428,632	1,220,785	0	0	0	0	
6	Disinfection	1,121,728	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	1,121,728	0	0	0	0	0	0	0	
7	Plant Site Piping & Pumps	1,230,618	0%	0%	14%	29%	39%	16%	1%	0%	0%	0	0	173,677	358,342	483,698	199,298	15,603	0	0	0	
8	Laboratory & Monitoring	76,372	0%	0%	25%	35%	20%	10%	10%	0%	0%	0	0	19,093	26,730	15,274	7,637	7,637	0	0	0	
8.1	Flow Monitoring Eqmt.	64,072	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	64,072	0	0	0	0	0	0	0	
8.2	Safety Equipment	7,094	0%	0%	14%	29%	39%	16%	1%	0%	0%	0	0	1,001	2,066	2,788	1,149	90	0	0	0	
9	Electrical	4,954,587	0%	0%	29%	30%	18%	14%	9%	0%	0%	0	0	1,441,846	1,483,801	882,636	698,596	447,707	0	0	0	
10	WWTP Non-Specific	3,275,861	0%	0%	16%	29%	37%	16%	2%	0%	0%	0	0	518,945	955,785	1,209,974	522,171	68,986	0	0	0	
	SUBTOTAL	50,673,609	0%	0%	16%	29%	36%	16%	2%	0%	0%	0	0	7,905,393	14,560,031	18,432,247	7,954,531	1,050,907	0	0	770,500	
	PERCENTAGE											0.00%	0.00%	15.60%	28.73%	36.37%	15.70%	2.07%	0.00%	0.00%	1.52%	
CONVEYANCE SYSTEM:																						
15	Interceptor Mains	8,708,461	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	8,708,461	0	0	0	0	0	0	0	0	
16	Interceptor Lift Stations	2,999,027	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	2,999,027	0	0	0	0	0	0	0	0	
17	Force Mains	0	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
20	Collection Mains / Other Eqmt.	19,380,589	60%	0%	0%	0%	0%	0%	0%	15%	25%	11,628,354	0	0	0	0	0	0	2,907,088	4,845,147	0	
21	Collection Lift Stations (All)	1,798,412	100%	0%	0%	0%	0%	0%	0%	0%	0%	1,798,412	0	0	0	0	0	0	0	0	0	
25	Service Connections / Laterals	0	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	0	
26	Other Conveyance System - Non Specific	1,364,989	41%	36%	0%	0%	0%	0%	0%	9%	15%	557,292	485,932	0	0	0	0	0	120,662	201,103	0	
	SUBTOTAL	34,251,478	41%	36%	0%	0%	0%	0%	0%	9%	15%	13,984,058	12,193,420	0	0	0	0	0	3,027,750	5,046,250	0	
	PERCENTAGE											40.83%	35.60%	0.00%	0.00%	0.00%	0.00%	0.00%	8.84%	14.73%	0.00%	
	SUBTOTAL WWTP AND INTERCEPTORS											0	11,707,488	7,905,393	14,560,031	18,432,247	7,954,531	1,050,907	0	0	770,500	
												0.00%	18.77%	12.67%	23.34%	29.55%	12.75%	1.68%	0.00%	0.00%	1.24%	
	SUBTOTAL WWTP AND CONVEYANCE	84,925,087	16%	14%	9%	17%	22%	9%	1%	4%	6%	13,984,058	12,193,420	7,905,393	14,560,031	18,432,247	7,954,531	1,050,907	3,027,750	5,046,250	770,500	
												16.47%	14.36%	9.31%	17.14%	21.70%	9.37%	1.24%	3.57%	5.94%	0.91%	

Acct No.	Account Description	Allocation Percents											CONVEYANCE			TREATMENT PLANT				CUSTOMER COSTS		HAULED WASTE
		Year End 2022											Collection	Interceptor	Flow	BOD	TSS	P	NH-3	Billing	Meter / Conn	(\$)
		Balance	Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	System	System								
GENERAL PLANT EQUIPMENT:																						
28.1	Land & Land Rights	0	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	0	0	0	0	0	0	0	0	0	
28.2	Struct. & Improv.	0	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	0	0	0	0	0	0	0	0	0	
28.3	Office Furn. & Eqmt.	0	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	0	0	0	0	0	0	0	0	0	
28.4	Office Furn. & Eqmt.- EDP	54,489	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	8,972	7,823	5,072	9,342	11,826	5,104	674	1,943	3,238	494
28.5	Transport. Eqmt.	2,154,522	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	354,771	309,343	200,557	369,383	467,620	201,804	26,661	76,813	128,022	19,547
28.6	Communications Eqmt.	5,699	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	938	818	530	977	1,237	534	71	203	339	52
28.7	Tools, Shop & Misc.	64,261	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	10,581	9,227	5,982	11,017	13,947	6,019	795	2,291	3,818	583
28.8	Safety Eqmt.	0	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	0	0	0	0	0	0	0	0	0	0
28.9	Other Genrl. Eqmt.	81,520	16%	14%	9%	17%	22%	9%	1%	4%	6%	1%	13,423	11,705	7,588	13,976	17,693	7,636	1,009	2,906	4,844	740
	SUBTOTAL	2,360,491	19%	17%	11%	20%	25%	11%	1%	4%	7%	1%	388,687	338,916	219,730	404,696	512,324	221,096	29,210	84,156	140,260	21,416
	TOTAL	87,285,579											14,372,744	12,532,336	8,125,123	14,964,726	18,944,572	8,175,627	1,080,117	3,111,907	5,186,511	791,916
													16.5%	14.4%	9.3%	17.1%	21.7%	9.4%	1.2%	3.6%	5.9%	0.9%

Allocation of Depreciation to Service Cost Functions

Acct No.	Account Description	2022 Allocation Percents											CONVEYANCE		TREATMENT PLANT					CUSTOMER COSTS		HAULED WASTE
		Total Depreciation (\$)	Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection System (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Conn (\$)	(\$)
WASTEWATER TREATMENT FACILITY:																						
1.1	Prelim.- Raw Sewage Pumping	18,029	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	18,029	0	0	0	0	0	0	0	
1.2	Prelim.- Bar Screening / Communion	46,330	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	32,431	0	13,899	0	0	0	0	0	
1.3	Prelim.- Grit Removal	29,293	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	20,505	0	8,788	0	0	0	0	0	
1.4	Prelim.- Septage Receiving	9,871	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	9,871	
2	Primary Treatment	750	0%	0%	30%	10%	55%	5%	0%	0%	0%	0	0	225	75	413	38	0	0	0	0	
2.1	Primary Clarifier	103,257	0%	0%	50%	20%	28%	3%	0%	0%	0%	0	0	51,628	20,651	28,396	2,581	0	0	0	0	
3	Secondary Treatment	0	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.1	Secondary - Activated Sludge	99,306	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	19,861	44,688	9,931	4,965	19,861	0	0	0	
3.6	Secondary - Phosphorus	198,223	0%	0%	0%	0%	0%	100%	0%	0%	0%	0	0	0	0	0	198,223	0	0	0	0	
3.7	Secondary - NH ₃ -N	0	0%	0%	0%	0%	0%	0%	100%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.8	Secondary - Return Sludge Pumping	27,222	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	5,444	8,711	11,978	1,089	0	0	0	0	
3.9	Secondary - Final Clarifier	8,444	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	1,689	2,702	3,716	338	0	0	0	0	
4	Advanced Treatment	0	0%	0%	30%	30%	30%	10%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
5	Biosolids Trmnt & Disposal	894,887	0%	0%	0%	40%	55%	5%	0%	0%	0%	0	0	0	357,955	492,188	44,744	0	0	0	0	
6	Disinfection	29,511	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	29,511	0	0	0	0	0	0	0	
7	Plant Site Piping & Pumps	35,972	0%	0%	12%	30%	39%	17%	1%	0%	0%	0	0	4,433	10,747	14,073	6,229	491	0	0	0	
8	Laboratory & Monitoring	4,395	0%	0%	25%	35%	20%	10%	10%	0%	0%	0	0	1,099	1,538	879	440	440	0	0	0	
8.1	Flow Monitoring Eqmt.	3,204	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	3,204	0	0	0	0	0	0	0	
8.2	Safety Equipment	0	0%	0%	12%	30%	39%	17%	1%	0%	0%	0	0	0	0	0	0	0	0	0	0	
9	Electrical	192,387	0%	0%	29%	30%	18%	14%	9%	0%	0%	0	0	55,987	57,616	34,273	27,127	17,385	0	0	0	
10	WWTP Non-Specific	131,720	0%	0%	14%	30%	37%	17%	2%	0%	0%	0	0	19,007	39,307	48,174	22,257	2,973	0	0	0	
	SUBTOTAL	1,832,801	0%	0%	14%	30%	36%	17%	2%	0%	0%	0	0	263,054	543,991	666,706	308,030	41,150	0	0	9,871	
	PERCENTAGE											0.00%	0.00%	14.35%	29.68%	36.38%	16.81%	2.25%	0.00%	0.00%	0.54%	
CONVEYANCE SYSTEM:																						
15	Interceptor Mains	87,085	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	87,085	0	0	0	0	0	0	0	0	
16	Interceptor Lift Stations	77,752	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	77,752	0	0	0	0	0	0	0	0	
17	Force Mains	0	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
20	Collection Mains / Other Eqmt.	206,583	60%	0%	0%	0%	0%	0%	0%	15%	25%	123,950	0	0	0	0	0	0	30,987	51,646	0	
21	Collection Lift Stations (All)	38,626	100%	0%	0%	0%	0%	0%	0%	0%	0%	38,626	0	0	0	0	0	0	0	0	0	
25	Service Connections / Laterals	0	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	0	
26	Other Conveyance System - Non Specific	48,472	40%	40%	0%	0%	0%	0%	0%	8%	13%	19,218	19,486	0	0	0	0	0	3,663	6,105	0	
	SUBTOTAL	458,518	40%	40%	0%	0%	0%	0%	0%	8%	13%	181,794	184,323	0	0	0	0	0	34,651	57,751	0	
	PERCENTAGE											39.65%	40.20%	0.00%	0.00%	0.00%	0.00%	0.00%	7.56%	12.60%	0.00%	
	SUBTOTAL WWTP AND INTERCEPTORS											0	164,837	263,054	543,991	666,706	308,030	41,150	0	0	9,871	
												0.00%	8.25%	13.17%	27.23%	33.37%	15.42%	2.06%	0.00%	0.00%	0.49%	
	SUBTOTAL WWTP AND CONVEYANCE	2,291,319	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	181,794	184,323	263,054	543,991	666,706	308,030	41,150	34,651	57,751	9,871
												7.93%	8.04%	11.48%	23.74%	29.10%	13.44%	1.80%	1.51%	2.52%	0.43%	

Acct No.	Account Description	2022 Allocation Percents											CONVEYANCE			TREATMENT PLANT				CUSTOMER COSTS		HAULED WASTE
		Total Projected Depreciation (\$)	Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection	Interceptor	Flow	BOD	TSS	P	NH-3	Billing	Meter / Conn	(\$)
													System	System								
GENERAL PLANT EQUIPMENT:																						
28.1	Land & Land Rights	0	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	0	0	0	0	0	0	0	0	0	0
28.2	Struct. & Improv.	0	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	0	0	0	0	0	0	0	0	0	0
28.3	Office Furn. & Eqmt.	0	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	0	0	0	0	0	0	0	0	0	0
28.4	Office Furn. & Eqmt.- EDP	3,796	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	301	305	436	901	1,104	510	68	57	96	16
28.5	Transport. Eqmt.	130,306	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	10,339	10,482	14,960	30,937	37,915	17,518	2,340	1,971	3,284	561
28.6	Communications Eqmt.	570	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	45	46	65	135	166	77	10	9	14	2
28.7	Tools, Shop & Misc.	0	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	0	0	0	0	0	0	0	0	0	0
28.8	Safety Eqmt.	0	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	0	0	0	0	0	0	0	0	0	0
28.9	Other Genrl. Eqmt.	2,383	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	189	192	274	566	693	320	43	36	60	10
	SUBTOTAL	137,055	8%	8%	11%	24%	29%	13%	2%	2%	3%	0%	10,874	11,025	15,734	32,539	39,879	18,425	2,461	2,073	3,454	590
	TOTAL	2,428,374											192,668	195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461

Summary of Allocation of Operating Costs to Service Cost Functions - 2022

Retail Rate of Return - Collection System **0.00%**
 Retail Rate of Return - Non-Collection **4.50%**
 Post Project NIRB - Collection System 14,258,807
 Post Project NIRB - Non-Collection 42,061,154

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent F.M.	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	4,914,554	908,919	766	598,345	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	12,401
Depreciation	2,428,374	192,668		195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	1,892,752	0		355,226	239,863	441,777	559,267	241,354	31,886	0	0	23,378
Total	9,235,680	1,101,587	766	1,148,919	1,102,550	1,924,757	2,276,850	950,735	255,446	20,375	407,456	46,240

Wholesale ROR - Collection System **0.00%**
 Wholesale ROR - Non-Collection **4.90%**
 Post Project NIRB - Collection System 14,258,807
 Post Project NIRB - Non-Collection 42,061,154

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent F.M.	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	4,914,554	908,919	766	598,345	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	12,401
Depreciation	2,428,374	192,668		195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	2,060,997	0		386,801	261,185	481,046	608,979	262,808	34,721	0	0	25,456
Total	9,403,925	1,101,587	766	1,180,494	1,123,871	1,964,026	2,326,563	972,188	258,281	20,375	407,456	48,318

Non-Contract ROR - Collection System **0.00%**
 Non-Contract ROR - Non-Collection **6.90%**
 Post Project NIRB - Collection System 14,258,807
 Post Project NIRB - Non-Collection 42,061,154

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent F.M.	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	4,914,554	908,919	766	598,345	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	12,401
Depreciation	2,428,374	192,668		195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	2,902,220	0		544,679	367,791	677,391	857,542	370,077	48,892	0	0	35,847
Total	10,245,148	1,101,587	766	1,338,372	1,230,477	2,160,371	2,575,126	1,079,457	272,452	20,375	407,456	58,709

Overall Rate of Return **3.67%**
 Post Project NIRB - Collection System 14,258,807
 Post Project NIRB - Non-Collection 42,061,154

Operating Cost	Total	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System	La Crescent F.M.	Interceptor System	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Operation and Maintenance	4,914,554	908,919	766	598,345	583,898	906,450	1,010,999	382,925	179,949	(16,348)	346,250	12,401
Depreciation	2,428,374	192,668		195,348	278,788	576,530	706,585	326,455	43,611	36,723	61,205	10,461
Return on NIRB - Combined	2,068,149	0		387,058	261,358	482,857	611,520	264,944	34,955	0	0	25,456
Total	9,411,077	1,101,587	766	1,180,751	1,124,044	1,965,837	2,329,104	974,324	258,515	20,375	407,456	48,318

Customer Class Demand Allocation

Customer Class	Billing Units - CCF		BASE DEMAND				EXTRA-CAPACITY MAX DAY DEMAND				TREATMENT CATEGORIES															
	Annual Volume (CCF)	Average Day Volume (CF)	System Percent (%)	Collection Percent (%)	Interceptor Percent (%)	Retail Percent (%)	Extra Capacity Ratio	Extra Capacity Volume Rate Per Day	System		BOD			TSS			P			NH3						
									Adjust. Percentage (%)	Coll. Adjust. Percentage (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)				
Residential	784,129.0	214,830	16.61%	21.68%	16.64%	21.62%	0.61	130,161	16.61%	21.68%	350	1,713,103	17.06%	22.40%	325	1,590,739	16.80%	21.94%	7.0	34,262	17.87%	23.81%	40.0	195,783	17.79%	23.66%
Multi-Family	351,087.7	96,188	7.44%	9.71%	7.45%	9.68%	0.61	58,279	7.44%	9.71%	350	767,029	7.64%	10.03%	325	712,241	7.52%	9.83%	7.0	15,341	8.00%	10.66%	40.0	87,660	7.96%	10.59%
Commercial	657,737.4	180,202	13.93%	18.19%	13.96%	18.13%	0.61	109,181	13.93%	18.19%	350	1,436,973	14.31%	18.79%	325	1,334,332	14.09%	18.41%	7.0	28,739	14.99%	19.97%	40.0	164,225	14.92%	19.85%
Industrial	1,004,873.2	275,308	21.28%	27.78%	21.33%	27.70%	0.61	166,804	21.28%	27.78%	350	2,195,368	21.87%	28.70%	325	2,038,556	21.53%	28.12%	7.0	43,907	22.90%	30.51%	40.0	250,899	22.79%	30.32%
Public Authority	214,763.0	58,839	4.55%	5.94%	4.56%	5.92%	0.61	35,650	4.55%	5.94%	350	469,197	4.67%	6.13%	325	435,683	4.60%	6.01%	7.0	9,384	4.89%	6.52%	40.0	53,623	4.87%	6.48%
Onalaska	731,036.9	200,284	15.48%	0.00%	15.52%	0.00%	0.61	121,348	15.48%	0.00%	350	1,597,112	15.91%	0.00%	325	1,483,032	15.66%	0.00%	7.0	31,942	16.66%	0.00%	40.0	182,527	16.58%	0.00%
La Crescent	134,823.4	36,938	2.86%	0.00%	2.86%	0.00%	0.61	22,380	2.86%	0.00%	350	294,552	2.93%	0.00%	325	273,512	2.89%	0.00%	7.0	5,891	3.07%	0.00%	40.0	33,663	3.06%	0.00%
Campbell	162,387.7	44,490	3.44%	0.00%	3.45%	0.00%	0.61	26,956	3.44%	0.00%	350	354,772	3.53%	0.00%	325	329,431	3.48%	0.00%	7.0	7,095	3.70%	0.00%	40.0	40,545	3.68%	0.00%
Shelby	66,056.5	18,098	1.40%	0.00%	1.40%	0.00%	0.61	10,965	1.40%	0.00%	350	144,315	1.44%	0.00%	325	134,007	1.42%	0.00%	7.0	2,886	1.51%	0.00%	40.0	16,493	1.50%	0.00%
Holding Tank Waste	4,894.9	1,341	0.10%	0.00%	0.00%	0.13%	0.61	813	0.10%	0.00%	600	18,333	0.18%	0.24%	1,800	54,998	0.58%	0.76%	25.0	764	0.40%	0.53%	50.0	1,528	0.14%	0.18%
Septic Tank Waste	4,072.1	1,116	0.09%	0.00%	0.00%	0.11%	0.61	676	0.09%	0.00%	1,800	45,753	0.46%	0.60%	5,500	139,802	1.48%	1.93%	60.0	1,525	0.80%	1.06%	100.0	2,542	0.23%	0.31%
Grease Trap Waste	1,316.7	361	0.03%	0.00%	0.00%	0.04%	0.61	219	0.03%	0.00%	7,500	61,642	0.61%	0.81%	15,000	123,285	1.30%	1.70%	120.0	986	0.51%	0.69%	200.0	1,644	0.15%	0.20%
Category "B" Surcharge Loadings	-	-	0.00%	0.00%	0.00%	0.00%	0.00	-	0.00%	0.00%	-	940,820	9.37%	12.30%	-	819,636	8.66%	11.31%	-	8,991	4.69%	6.25%	-	69,584	6.32%	8.41%
Inflow / Infiltration	604,244.7	165,546	12.80%	16.71%	12.83%	16.66%	0.61	100,302	12.80%	16.71%	-	-	0.00%	0.00%	-	-	0.00%	0.00%	-	-	0.00%	0.00%	-	-	0.00%	0.00%
Total	4,721,423.3	1,293,541	100.0%	100.0%	100.0%	100.0%		783,732	100.0%	100.0%		10,038,968	100.0%	100.0%		9,469,253	100.0%	100.0%		191,714	100.0%	100.0%		1,100,716	100.0%	100.0%

Consumer Costs Allocation Factors

Customer Class	Number of Meters												Total Meters	Percent Total	
	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12			
Residential	8,689	4,583	140		2	1								13,415	84.41%
Multi-Family	167	217	301		24	54	4	4						771	4.85%
Commercial	307	568	342		61	102	22	18	3					1,423	8.95%
Industrial	6	13	23		10	14	8	11	6	4				95	0.60%
Public Authority	14	49	31		15	55	15	9						188	1.18%
Total	9,183	5,430	837	0	112	226	49	42	9	4	0	0	15,892		

Allocation factor:	Equivalent Meters												Total Meters	Percent Total
	Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10		
Equiv. Meters Ratio:	1	1.0	2.5	3.7	5	8	15	25	50	80	120	160		

Customer Class	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	Total	Percent
Residential	8,689	4,583	350	-	10	8	-	-	-	-	-	-	13,640	63.06%
Multi-Family	167	217	753	-	120	432	60	100	-	-	-	-	1,849	8.55%
Commercial	307	568	855	-	305	816	330	450	150	-	-	-	3,781	17.48%
Industrial	6	13	58	-	50	112	120	275	300	320	-	-	1,254	5.80%
Public Authority	14	49	78	-	75	440	225	225	-	-	-	-	1,106	5.11%
Total	9,183	5,430	2,093	0	560	1,808	735	1,050	450	320	0	0	21,629	100.00%

Allocation factor:	Equivalent Services												Total Meters	Percent Total
	Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10		
Equiv. Services Ratio:	1	1.0	1.3	1.7	2	3	4	5	6	7	8	9		

Customer Class	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	Total	Percent
Residential	8,689	4,583	182	-	4	3	-	-	-	-	-	-	13,461	78.76%
Multi-Family	167	217	391	-	48	162	16	20	-	-	-	-	1,021	5.98%
Commercial	307	568	445	-	122	306	88	90	18	-	-	-	1,944	11.37%
Industrial	6	13	30	-	20	42	32	55	36	28	-	-	262	1.53%
Public Authority	14	49	40	-	30	165	60	45	-	-	-	-	403	2.36%
Total	9,183	5,430	1,088	0	224	678	196	210	54	28	0	0	17,091	100.00%

Allocation of Service Cost Functions to Customer Classes - Combined Retail, Wholesale and Non-Contract Return on Investment - 2022

	Total	Residential	Multi-Family	Commercial	Industrial	Public Authority	Onalaska	La Crescent	Campbell	Shelby	Holding Tank Waste	Septic Tank Waste	Grease Trap Waste	Category "B" Surcharges	Infiltration / Inflow
CONVEYANCE COSTS:															
Collection	1,101,587	238,824	106,932	200,328	306,056	65,411	0	0	0	0	0	0	0	0	184,036
La Crescent Forcemain Interceptor	766	166	74	139	213	45	0	0	0	0	0	0	0	0	128
Interceptor	1,180,751	191,228	85,621	160,404	245,061	52,375	207,678	33,783	40,690	16,552	0	0	0	0	147,359
FLOW COSTS:															
Flow	1,124,044	183,110	81,986	153,595	234,659	50,152	190,520	32,093	38,654	15,724	1,165	969	313	0	141,104
TREATMENT COSTS:															
BOD	1,965,837	328,451	147,061	275,509	420,915	89,959	343,696	57,626	69,408	28,234	3,587	8,951	12,060	180,382	0
TSS	2,329,104	382,488	171,256	320,836	490,164	104,759	403,305	67,201	80,940	32,925	13,513	34,349	30,291	197,079	0
P	974,324	169,910	76,076	142,523	217,742	46,536	179,853	29,874	35,981	14,637	3,874	7,734	5,001	44,585	0
NH-3	258,515	45,436	20,344	38,112	58,227	12,444	45,180	7,899	9,514	3,870	358	596	386	16,148	0
CUSTOMER COSTS:															
Billing	20,375	17,199	988	1,824	122	241	0	0	0	0	0	0	0	0	0
Equivalent Meters	407,456	256,962	34,824	71,230	23,614	20,826	0	0	0	0	0	0	0	0	0
HAULED WASTE	48,318	0	0	0	0	0	0	0	0	0	21,596	18,836	7,886	0	0
SUBTOTAL COST before I/I	9,411,077	1,813,773	725,162	1,364,500	1,996,773	442,748	1,370,231	228,476	275,187	111,941	44,092	71,436	55,937	438,194	472,626
Collection		145,630	10,636	20,416	3,494	3,987									
Interceptor		27,269	12,209	22,873	34,945	7,469	29,614	4,817	5,802	2,360					
Flow		26,352	11,799	22,104	33,770	7,217	27,418	4,619	5,563	2,263					
I/I Adjustment Allocation %		42%	7%	14%	15%	4%	12%	2%	2%	1%	0%	0%	0%	0%	
I/I Adjustment	0	199,250	34,644	65,394	72,209	18,673	57,032	9,436	11,365	4,623	0	0	0	0	(472,626)
SUBTOTAL COST after I/I	9,411,077	2,013,024	759,806	1,429,894	2,068,982	461,421	1,427,263	237,912	286,552	116,564	44,092	71,436	55,937	438,194	0
COST OF SERVICES	9,411,077	2,013,024	759,806	1,429,894	2,068,982	461,421	1,427,263	237,912	286,552	116,564	44,092	71,436	55,937	438,194	0
REVENUE AT PRESENT RATES	7,951,089	2,005,186	606,805	1,145,638	1,563,890	362,100	1,077,227	198,670	239,288	97,338	43,361	71,113	56,815	483,657	
DIFFERENCE	1,459,988	7,838	153,000	284,256	505,092	99,321	350,036	39,242	47,264	19,226	731	323	(877)	(45,463)	
PERCENT INCREASE/DECREASE	18.36%	0.39%	25.21%	24.81%	32.30%	27.43%	32.49%	19.75%	19.75%	19.75%	1.69%	0.45%	-1.54%	-9.40%	

Comparison of Current and Proposed Rate Schedules

**Billing Cycle -
Billing Units -**

Flat Charge

Connection Size	Adopted 2020 Charge	Proposed Charge - 2021	Percent Change from 2020	Proposed Charge - 2022	Percent Change from 2021
5/8	\$15.00	\$15.00	0%	\$15.00	0%
3/4	\$15.00	\$15.00	0%	\$15.00	0%
1	\$24.00	\$24.00	0%	\$24.00	0%
1 1/2	\$39.00	\$39.00	0%	\$39.00	0%
2	\$60.00	\$60.00	0%	\$60.00	0%
3	\$108.00	\$108.00	0%	\$108.00	0%
4	\$174.00	\$174.00	0%	\$174.00	0%
6	\$342.00	\$342.00	0%	\$342.00	0%
8	\$543.00	\$543.00	0%	\$543.00	0%
10	\$813.00	\$813.00	0%	\$813.00	0%
12	\$1,080.00	\$1,080.00	0%	\$1,080.00	0%

Usage Charges

	Units	Adopted 2020 Rate	Proposed Rate - 2021	Proposed Rate - 2022	Percent Change from 2021
Domestic Sewage	\$/CCF	\$1.52	\$1.52	\$1.86	22.4%
Unmetered	Per Quarter	\$40.84	\$40.84	\$46.62	14.2%
Surcharge Rates					
BOD	\$/pound	\$0.226	\$0.226	\$0.226	0.0%
TSS	\$/pound	\$0.239	\$0.239	\$0.240	0.4%
Phosphorus	\$/pound	\$4.867	\$4.867	\$4.959	1.9%
NH-3	\$/pound	\$0.451	\$0.451	\$0.451	0.0%
Holding Tank Waste	\$ / 1,000 gal.	\$7.22	\$7.22	\$7.22	0.0%
Septic Tank Waste	\$ / 1,000 gal.	\$18.50	\$18.50	\$18.50	0.0%
Grease Trap Waste	\$ / 1,000 gal.	\$51.41	\$51.41	\$51.41	0.0%
Admin. Charge	\$ / load	\$14.00	\$14.00	\$16.00	14.3%
Standard Wholesale	\$ / CCF	\$1.47	\$1.47	\$1.76	19.7%
Non-Contract Wholesale	\$ / CCF	\$1.47	\$1.47	\$1.95	32.5%
Onalaska	\$ / MG	\$1,970.00	\$1,970.00	\$2,610.00	32.5%
La Crescent	\$ / MG	\$1,970.00	\$1,970.00	\$2,359.00	19.7%
Campbell	\$ / MG	\$1,970.00	\$1,970.00	\$2,359.00	19.7%
Shelby	\$ / MG	\$1,970.00	\$1,970.00	\$2,359.00	19.7%

Comparison of Revenue at Present Rates, Cost-of-Service and Proposed Rates: 2022

Customer Class	Revenue at 2021 Rates	Cost of Service		Proposed Rates		Percent of Cost of Service
		Revenue Required	Increase Over 2021 Rates	Revenue	Increase Over 2021 Rates	
Retail						
Residential	\$2,005,186	\$2,013,024	0.4%	\$2,272,460	13.3%	112.9%
Multi-Family	\$606,805	\$759,806	25.2%	\$726,175	19.7%	95.6%
Commercial	\$1,145,638	\$1,429,894	24.8%	\$1,369,361	19.5%	95.8%
Industrial	\$1,563,890	\$2,068,982	32.3%	\$1,905,593	21.8%	92.1%
Public Authority	\$362,100	\$461,421	27.4%	\$435,258	20.2%	94.3%
Subtotal Retail	\$5,683,619	\$6,733,126	18.5%	\$6,708,848	18.0%	99.6%
Wholesale						
Onalaska	\$1,077,227	\$1,427,263	32.5%	\$1,427,189	32.5%	100.0%
La Crescent	\$198,670	\$237,912	19.8%	\$237,900	19.7%	100.0%
Campbell	\$239,288	\$286,552	19.8%	\$286,538	19.7%	100.0%
Shelby	\$97,338	\$116,564	19.8%	\$116,559	19.7%	100.0%
Subtotal Wholesale	\$1,612,523	\$2,068,291	28.3%	\$2,068,186	28.3%	100.0%
Hauled Waste						
Holding Tank Waste	\$43,361	\$44,092	1.7%	\$45,779	5.6%	103.8%
Septic Tank Waste	\$71,113	\$71,436	0.5%	\$73,222	3.0%	102.5%
Grease Trap Waste	\$56,815	\$55,937	-1.5%	\$57,698	1.6%	103.1%
Subtotal Hauled Waste	\$171,289	\$171,466	0.1%	\$176,699	3.2%	103.1%
"Category B" Industrial Waste	\$483,657	\$438,194	-9.4%	\$485,304	0.3%	110.8%
Total	\$7,951,089	\$9,411,077	18.4%	\$9,439,037	18.7%	100.3%

**APPENDIX B – SEWER UTILITY COST OF SERVICE STUDY AND PROPOSED RATE
DESIGN FOR 2023**

DRAFT

Historical and Forecast Operation and Maintenance Expenses

Acct No.	Account Description	2015	2016	2017	2018	4-Year Average	2019 Budget	Use for	Use for
								Study - Pre Project	Study - Post Project
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
511100	Regular Salaries	787,249	825,318	889,393	196,233	674,548	1,304,600	190,793	190,793
511100	Reg Salaries - Other City Depts	187,841	172,738	175,971	206,123	185,668		200,410	200,410
511100	Reg Salaries - Industrial PreTrmnt	41,797	2,945	3,912	56,132	26,197		54,577	54,577
511100	Reg Salaries - Oper & Mtce	135,684	163,084	90,168	602,880	247,954		586,169	633,235
511100	Reg Salaries - Sanitary Collection	41,726	14,894	17,793	190,371	66,196		185,094	205,344
511100	Reg Salaries - Mech Sludge Cake				2,436			2,368	2,368
511100	Reg Salaries - Storm Collection	842	434	417		564		0	0
511100	Reg Salaries - Training	9,864	20,536	11,240	16,472	14,528		16,016	16,016
511100	Reg Salaries - Leave							0	0
511100	Reg Salaries - Sanitary Lift Sta	70,268	74,012	82,111	71,145	74,384		69,173	69,173
511200	Overtime Wages	16,973	20,165	18,738	236	14,028	25,600	190	190
511200	Overtime Wages - Other City Depts	509	308	203	89	277		72	72
511200	Overtime Wages - Industrial PreTrmnt	81	0	41	1,234	339		997	997
511200	Overtime Wages - Oper & Mtce	485	951	1,639	18,905	5,495		15,267	15,267
511200	Overtime Wages - Sanitary Collection	60	62	488	9,117	2,431		7,362	7,362
511200	Overtime Wages - Mech Sludge Cake	130	0	205	639	243		516	516
513100	Overtime Wages -	2,920	3,064	2,997	1,480	2,615		1,196	1,196
513000	Benefits Budget Only						560,000	0	0
513100	Health Insurance	697,282	537,730	565,238	528,468	582,180		411,199	432,416
513200	Life Insurance	5,100	4,430	4,485	4,295	4,577		3,233	3,400
513300	Retirement Benefits	77,447	213,642	88,548	80,927	115,141		81,325	85,521
513400	Social Security Taxes	99,659	83,868	88,784	89,591	90,475		63,904	67,201
519013	Safety Seminar	0	1,381	0	536	479		338	338
519900	Chgs In Sick & Vac Liability	21,054	5,486	(4,711)	11,702	8,383	20,000	8,383	8,383
521200	Audit & Accounting Services	2,500	2,500	2,500	2,500	2,500	2,700	2,700	2,700
521400	Consulting Services	31,472	50,196	21,816	26,273	32,439	60,000	32,439	32,439
521402	Sample Tests Sludge	4,433	4,620	4,158	11,147	6,090	10,000	10,000	10,000
521403	Sample Tests Plant Water	34,666	20,146	20,144	20,367	23,831	20,000	20,000	20,000
521404	Sample Tests Pretreat	9,977	5,367	12,683	8,470	9,124	10,000	10,000	10,000

Acct No.	Account Description	2015	2016	2017	2018	4-Year Average	2019 Budget	Use for	Use for
								Study - Pre Project	Study - Post Project
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
521500	Recruitment				708	708			0
521910	Environmental Fees	53,615	47,324	43,508	41,702	46,537	50,000	50,000	50,000
521911	Other Prof Svc Tv Inspect	25,183	17,341	26,594	18,507	21,906	35,000	21,906	21,906
522100	Telephone	9,866	7,582	4,253	7,366	7,267	10,000	10,000	10,000
522200	Electricity	549,716	525,995	498,698	555,066	532,369	525,000	525,000	538,100
522300	Water	52,968	66,803	65,558	32,376	54,426	60,000	60,000	60,000
522400	Natural Gas	41,001	43,011	31,661	41,970	39,411	68,000	68,000	157,000
522500	Sewer	95,146	109,860	128,707	50,703	96,104	115,000	115,000	115,000
522501	San. Dist #1 & #2 Payments	6,178	6,149	6,198	6,260	6,196	7,000	7,000	7,000
522502	Sewer Pay To Other Munic	59,620	133,066	107,106	114,214	103,501	115,000	115,000	115,000
522550	Storm Sewer Fee Payments	8,352	8,988	8,837	8,029	8,552	10,000	10,000	10,000
522600	Recycling Services	873,214	816,440	841,630	682,428	803,428	830,000	830,000	320,000
522702	Grit & Screenings Disposal	6,851	7,136	9,302	18,308	10,399	10,000	10,000	10,000
524100	Repair/Maint-Grounds	6,396	6,898	6,443	9,130	7,217	10,000	10,000	10,000
524200	Repair/Maint-Buildings	11,757	27,349	29,685	15,340	21,033	18,000	18,000	18,000
524400	Repair/Maint-Sewer	13,492	11,946	12,042	9,790	11,817	15,000	15,000	15,000
524500	Repair/Maint-Vehicles	32,913	13,867	24,088	22,247	23,279	30,000	30,000	30,000
524600	Repair/Maint-Equip	293,787	414,130	240,118	313,232	315,317	260,000	315,317	426,317
524700	Repair/Maint Commun. Equip	8,437	639	1,157	788	2,755	1,500	1,500	1,500
524800	Repair/Maint Biogas Cogeneration								110,000
	Repair/Maint La Crescent FM ⁽¹⁾							5,107	5,107
526100	City Services	263,012	239,135	247,655	242,920	248,181	270,000	270,000	270,000
526150	Water Dept Svcs Inventory	198,805	184,389	193,074	277,638	213,476	220,000	380,000	380,000
529100	Laundry Services	1,396	1,664	1,869	1,093	1,505	1,700	1,700	1,700
531100	Office Supplies	2,531	1,710	2,145	2,035	2,105	1,700	1,700	1,700
531110	Supplies Safety Coordinator	11	0	0		4		0	0
531200	Postage	1,145	765	768	872	887	1,800	1,800	1,800
533100	Gasoline	17,022	17,288	12,770	13,298	15,095	18,000	18,000	18,000
533200	Oil	7,953	6,923	5,198	9,053	7,281	8,000	8,000	8,000
533201	Diesel Fuel	25,192	27,861	24,599	17,046	23,675	28,000	28,000	28,000
533300	Grease	97	28	284		136		0	0
533500	Dept Supplies	56,780	56,909	60,032	61,167	58,722	58,000	58,000	58,000

Acct No.	Account Description	2015	2016	2017	2018	4-Year Average	2019 Budget	Use for	Use for
								Study - Pre Project	Study - Post Project
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
533532	Chemical Supplies	127,344	132,847	143,695	171,870	143,939	160,000	160,000	618,000
533539	Safety Equipment	2,213	6,957	1,552	2,794	3,379	5,000	3,379	3,379
533541	Pretreatment Supplies	119	816	328	100	341	500	500	500
533600	Small Tools	1,667	1,569	2,564	1,543	1,836	4,000	1,836	1,836
533610	Lab Equipment	241	0	0		80	2,500	2,500	2,500
535100	Equipment Rental				1,220	1,220	1,000	1,000	1,000
535210	Contracted Sewer Repair	69,357	55,771	64,044	85,004	68,544	80,000	80,000	80,000
535211	Foundary Supplies - Sewer	22,725	23,345	31,254	39,810	29,283	45,000	45,000	45,000
535212	Concrete Supplies - Sewer	6,357	3,511	17,766	24,581	13,054	25,000	25,000	25,000
536000	Travel	1,979	5,229	2,847	4,551	3,651	7,500	7,500	7,500
536001	Travel - Safety Coordinator	0	90	0		30		0	0
539000	Miscellaneous	3,911	6,798	8,507	6,919	6,534	6,000	6,000	6,000
551001	Property Insurance	59,106	55,340	57,481	56,042	56,992	60,000	60,000	60,000
551005	Worker Compensation Insur	47,060	52,957	54,153	61,659	53,957	57,000	57,000	57,000
551016	Liability Insurance	66,445	41,637	26,312	23,980	39,593	45,000	45,000	45,000
599998	Flood Damage	0	0	6,297		2,099		0	0
591100	Bad Debt Expense	1,094	1,131	2,831	73	1,282	2,000	2,000	2,000
593002	Adj. for OPEB	(173,111)	(247,176)	(280,260)		(233,516)		(233,516)	(233,516)
599900	Prior Expense	(23,537)	0	21,740		(599)		0	0
TOTAL OPERATION & MAINTENANCE I		5,215,428	5,169,893	4,894,051	5,211,195	5,065,678	5,290,100	5,220,949	5,588,242

Allocation of Collector and Interceptor Mains

Function	Size (Inches)	Quantity (Feet)	Gravity Mains			Quantity (Feet)	Force Mains		
			Total	Collector	Interceptor		Total	Collector	Interceptor
C	1.5		-	-	-	237	356	356	-
C	2		-	-	-	410	820	820	-
C	2.5		-	-	-	1,000	2,500	2,500	-
C	3		-	-	-	3,700	11,100	11,100	-
C	4	481	1,924	1,924	-	2,390	9,560	9,560	-
C	6	2,471	14,826	14,826	-	3,824	22,944	22,944	-
C	8	441,093	3,528,742	3,528,742	-	3,377	27,016	27,016	-
C	10	117,061	1,170,605	1,170,605	-	430	4,300	4,300	-
C	12	219,470	2,633,638	2,633,638	-	10,052	120,624	120,624	-
C	14		-	-	-	17,374	243,236	243,236	-
C	15	62,437	936,552	936,552	-	-	-	-	-
C	16	234	3,742	3,742	-	16,810	268,960	268,960	-
I	18	60,459	1,088,267	-	1,088,267	6,634	119,412	-	119,412
I	20	16,937	338,730	-	338,730	-	-	-	-
I	21	5,113	107,365	-	107,365	-	-	-	-
I	24	24,577	589,855	-	589,855	6,290	150,960	-	150,960
I	27	1,721	46,464	-	46,464	-	-	-	-
I	30	19,356	580,686	-	580,686	-	-	-	-
I	33	1,058	-	-	-	-	-	-	-
I	36	9,931	-	-	-	-	-	-	-
I	39	1,565	61,035	-	61,035	-	-	-	-
I	42	527	22,134	-	22,134	-	-	-	-
I	48	4,217	-	-	-	-	-	-	-
I	50	16,523	826,150	-	826,150	-	-	-	-
		1,005,229	11,950,716	8,290,029	3,660,687	72,528	981,788	711,416	270,372
				69.37%	30.63%			72.46%	27.54%

Less: La Crescent Forcemain

C	10	150
C	12	3,350
Net		69,028

Combined Gravity and Force Mains 1,077,757 12,932,503 9,001,445 3,931,059
 Use for Allocation 69.60% 30.40%

	O&M	UF Plant / Dep	Total Plant
Interceptor Mains	16.28%	30.40%	30.40%
Collector Mains	83.72%	69.60%	69.60%

Labor, Power, Chemical Cost Allocation Factor Development

Process Code	Allocation Percents									Collection System	Interceptor System	Treatment Plant					Customer	
	Coll	Intr	Flow	BOD	TSS	P	NH ₃	Cst	Cnn			Total	Flow	B.O.D.	T.S.S.	Phos.	NH ₃ -N	Billing
Labor Allocation																		
2			30%	10%	55%	5%	0%	0%	0%	35.55%	0.00%	0.00%	10.66%	3.55%	19.55%	1.78%	0.00%	0.00%
3			20%	45%	10%	5%	20%	0%	0%	32.71%	0.00%	0.00%	6.54%	14.72%	3.27%	1.64%	6.54%	0.00%
5			0%	40%	55%	5%	0%	0%	0%	20.87%	0.00%	0.00%	0.00%	8.35%	11.48%	1.04%	0.00%	0.00%
8			25%	35%	20%	10%	10%	0%	0%	10.87%	0.00%	0.00%	2.72%	3.81%	2.17%	1.09%	1.09%	0.00%
			20%	30%	36%	6%	8%	0%	0%	100.00%	0.00%	0.00%	19.92%	30.43%	36.48%	5.54%	7.63%	0.00%
Electric Power Allocation																		
1.1			100%	0%	0%	0%	0%	0%	0%	812,208	0	0	812,208	0	0	0	0	0
1.2			70%	0%	30%	0%	0%	0%	0%	39	0	0	27	0	12	0	0	0
1.3			70%	0%	30%	0%	0%	0%	0%	29,416	0	0	20,591	0	8,825	0	0	0
2.1			50%	20%	28%	3%	0%	0%	0%	61,318	0	0	30,659	12,264	16,863	1,533	0	0
3.1			20%	45%	10%	5%	20%	0%	0%	5,420,845	0	0	1,084,169	2,439,380	542,085	271,042	1,084,169	0
3.6			0%	0%	0%	0%	100%	0%	0%	1,276,456	0	0	0	0	0	1,276,456	0	0
3.9			20%	32%	44%	4%	0%	0%	0%	12,446	0	0	2,489	3,983	5,476	498	0	0
5			0%	40%	55%	5%	0%	0%	0%	2,843,883	0	0	0	1,137,553	1,564,136	142,194	0	0
6			100%	0%	0%	0%	0%	0%	0%	1,541,437	0	0	1,541,437	0	0	0	0	0
8.1			100%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0
9			29%	30%	18%	14%	9%	0%	0%	-1,992,200	0	0	-579,755	-596,625	-354,901	-280,900	-180,019	0
10			29%	30%	18%	14%	9%	0%	0%	162,915	0	0	47,410	48,790	29,023	22,971	14,721	0
			29%	30%	18%	14%	9%	0%	0%	10,168,763	0	0	2,959,236	3,045,345	1,811,517	1,433,795	918,871	0
										% of Total	0%	0%	29%	30%	18%	14%	9%	0%
Chemical Allocation																		
70.3			0%	40%	55%	5%	0%	0%	0%	56.59%	0.00%	0.00%	0.00%	22.63%	31.12%	2.83%	0.00%	0.00%
70.4			0%	0%	0%	0%	100%	0%	0%	43.00%	0.00%	0.00%	0.00%	0.00%	0.00%	43.00%	0.00%	0.00%
70			13%	30%	38%	17%	2%	0%	0%	0.42%	0.00%	0.00%	0.06%	0.13%	0.16%	0.07%	0.01%	0.00%
			0%	23%	31%	46%	0%	0%	0%	100.00%	0.00%	0.00%	0.06%	22.76%	31.28%	45.90%	0.01%	0.00%
Natural Gas Allocation																		
66.1			20%	30%	36%	6%	8%	0%	0%	70.00%	0.00%	0.00%	13.95%	21.30%	25.53%	3.88%	5.34%	0.00%
66.2			0%	40%	55%	5%	0%	0%	0%	30.00%	0.00%	0.00%	0.00%	12.00%	16.50%	1.50%	0.00%	0.00%
			14%	33%	42%	5%	5%	0%	0%	100.00%	0.00%	0.00%	13.95%	33.30%	42.03%	5.38%	5.34%	0.00%

Allocation of Operation and Maintenance Expenses to Service Cost Functions

Acct No.	Alloc. Method	Account Description	Coll System		Int System		WWTP		Cust Costs		COLLECTION SYSTEM				INTERCEPTOR SYSTEM				WASTEWATER TREATMENT PLANT					CUSTOMER COSTS								
			Coll Main	Coll LS	FM	Int Main	Int LS	Flow	BOD	TSS	Phos	NH-3	Billing	Conn	Ind. Pre-Treat	Hauled Waste	Total	Mains	Lift Stations	Forcemain	Mains	Lift Stations	Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	Industrial Pretreat-ment	Hauled Waste	
																																%
511100	Labor	Regular Salaries	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	190,793	29,438	8,452	0	12,856	10,989	23,637	36,099	43,274	6,577	9,051	0	0	10,422	0	
511100	Labor	Reg Salaries - Other City Depts	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	200,410	30,921	8,878	0	13,504	11,543	24,829	37,918	45,455	6,908	9,507	0	0	10,947	0	
511100	Labor	Reg Salaries - Industrial PreTrmnt	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	54,577	0	0	0	0	0	0	0	0	0	0	0	0	54,577	0	
511100	Labor	Reg Salaries - Oper & Mtce	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	633,235	97,702	28,052	0	42,668	36,472	78,451	119,810	143,624	21,828	30,039	0	0	34,589	0	
511100	Labor	Reg Salaries - Sanitary Collection	83.7%	0.0%		16.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	205,344	171,911	0	0	33,433	0	0	0	0	0	0	0	0	0	0	
511100	Labor	Reg Salaries - Mech Sludge Cake	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	2,368	365	105	0	160	136	293	448	537	82	112	0	0	129	0	
511100	Labor	Reg Salaries - Storm Collection	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
511100	Labor	Reg Salaries - Training	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	16,016	2,471	710	0	1,079	922	1,984	3,030	3,633	552	760	0	0	875	0	
511100	Labor	Reg Salaries - Sanitary Lift Sta	0.0%	43.5%		0.0%	56.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	69,173	0	30,073	0	0	39,100	0	0	0	0	0	0	0	0	0	0
511200		Overtime Wages	0.0%	11.7%		0.0%	15.3%	13.9%	21.3%	25.5%	3.9%	5.3%	0.0%	0.0%	3.0%	0.0%	190	0	22	0	0	29	26	40	49	7	10	0	0	6	0	
511200	Labor	Overtime Wages - Other City Depts	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	72	11	3	0	5	4	9	14	16	2	3	0	0	4	0	
511200	Labor	Overtime Wages - Industrial PreTrmnt	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	997	0	0	0	0	0	0	0	0	0	0	0	0	997	0	
511200	Labor	Overtime Wages - Oper & Mtce	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	15,267	2,356	676	0	1,029	879	1,891	2,889	3,463	526	724	0	0	834	0	
511200	Labor	Overtime Wages - Sanitary Collection	83.7%	0.0%		16.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7,362	6,163	0	0	1,199	0	0	0	0	0	0	0	0	0	0	
511200	Labor	Overtime Wages - Mech Sludge Cake	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	516	80	23	0	35	30	64	98	117	18	24	0	0	28	0	
511200	Labor	Overtime Wages -	15.4%	4.4%		6.7%	5.8%	12.4%	18.9%	22.7%	3.4%	4.7%	0.0%	0.0%	5.5%	0.0%	1,196	185	53	0	81	69	148	226	271	41	57	0	0	65	0	
513000	Labor	Benefits Budget Only	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
513100	Labor	Health Insurance	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	432,416	105,698	23,840	0	32,813	30,995	40,637	62,060	74,396	11,307	15,560	0	0	35,111	0	
513200	Labor	Life Insurance	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	3,400	831	187	0	258	244	320	488	585	89	122	0	0	276	0	
513300	Labor	Retirement Benefits	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	85,521	20,904	4,715	0	6,490	6,130	8,037	12,274	14,714	2,236	3,077	0	0	6,944	0	
513400	Labor	Social Security Taxes	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	67,201	16,426	3,705	0	5,099	4,817	6,315	9,645	11,562	1,757	2,418	0	0	5,457	0	
519013	Labor	Safety Seminar	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	338	83	19	0	26	24	32	49	58	9	12	0	0	27	0	
519900	Labor	Chgs In Sick & Vac Liability	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	8,383	2,049	462	0	636	601	788	1,203	1,442	219	302	0	0	681	0	
521200	Labor	Audit & Accounting Services	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	2,700	660	149	0	205	194	254	388	465	71	97	0	0	219	0	
521400		Consulting Services	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	32,439	3,900	1,564	0	1,254	2,339	3,397	6,353	7,309	3,829	1,082	0	0	1,309	103	
521402		Sample Tests Sludge	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	10,000	1,202	482	0	387	721	1,047	1,958	2,253	1,180	334	0	0	404	32	
521403		Sample Tests Plant Water	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	20,000	2,404	964	0	773	1,442	2,094	3,917	4,506	2,361	667	0	0	807	63	
521404		Sample Tests Pretreat	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	10,000	1,202	482	0	387	721	1,047	1,958	2,253	1,180	334	0	0	404	32	
521500		Recruitment	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
521910	Plant	Environmental Fees	0.0%	0.0%		0.0%	0.0%	13.0%	29.6%	36.9%	16.4%	2.1%	0.0%	0.0%	0.0%	2.0%	50,000	0	0	0	0	6,499	14,801	18,466	8,203	1,047	0	0	0	984		
521911		Other Prof Svc Tv Inspect	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	21,906	2,633	1,056	0	847	1,580	2,294	4,290	4,936	2,586	731	0	0	884	69	
522100		Telephone	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	10,000	1,202	482	0	387	721	1,047	1,958	2,253	1,180	334	0	0	404	32	
522200	Elec	Electricity	0.0%	3.3%		0.0%	12.5%	24.5%	25.2%	15.0%	11.9%	7.6%	0.0%	0.0%	0.0%	0.0%	538,100	0	17,985	0	0	67,501	131,716	135,549	80,631	63,819	40,899	0	0	0	0	
522300		Water	0.0%	1.3%		0.0%	1.7%	12.5%	28.6%	35.6%	15.8%	2.0%	0.0%	0.0%	0.5%	1.9%	60,000	0	783	0	0	1,017	7,526	17,140	21,384	9,499	1,212	0	0	300	1,140	
522400		Natural Gas	0.0%	2.2%		0.0%	2.3%	13.3%	31.8%	40.1%	5.1%	5.1%	0.0%	0.0%	0.0%	0.0%	157,000	0	3,471	0	0	3,582	20,913	49,932	63,027	8,068	8,008	0	0	0	0	
522500		Sewer	0.0%	1.1%		0.0%	1.4%	12.6%	28.7%	35.8%	15.9%	2.0%	0.0%	0.0%	0.5%	1.9%	115,000	0	1,250	0	0	1,625	14,499	33,022	41,198	18,301	2,335	0	0	575	2,196	
522501		San. Dist #1 & #2 Payments	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	7,000	842	338	0	271	505	733	1,371	1,577	826	233	0	0	283	22	
522502	Plant	Sewer Pay To Other Munic	0.0%	0.0%		0.0%	0.0%	13.0%	29.6%	36.9%	16.4%	2.1%	0.0%	0.0%	0.0%	2.0%	115,000	0	0	0	0	14,947	34,043	42,472	18,867	2,407	0	0	0	2,264		
522550		Storm Sewer Fee Payments	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	10,000	1,202	482	0	387	721	1,047	1,958	2,253	1,180	334	0	0	404	32	
522600		Recycling Services	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.																				

Acct No.	Alloc. Method	Account Description	Coll System		Int System		WWTP			Cust Costs		COLLECTION SYSTEM				INTERCEPTOR SYSTEM				WASTEWATER TREATMENT PLANT					CUSTOMER COSTS						
			Coll Main	Coll LS	FM	Int Main	Int LS	Flow	BOD	TSS	Phos	NH-3	Billing	Conn	Ind. Pre-Treat	Hauled Waste	Total	La Crescent			Flow	BOD	TSS	P	NH-3	Billing	Meter / Connection	Industrial Pretreatment	Hauled Waste		
																		Mains	Lift Stations	Forcemain										Mains	Lift Stations
531100		Office Supplies	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	1,700	204	82	0	66	123	178	333	383	201	57	0	0	69	5
531110		Supplies Safety Coordinator	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
531200		Postage	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	1,800	216	87	0	70	130	189	353	406	212	60	0	0	73	6
533100		Gasoline	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	18,000	2,164	868	0	696	1,298	1,885	3,525	4,056	2,125	600	0	0	726	57
533200		Oil	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	8,000	962	386	0	309	577	838	1,567	1,802	944	267	0	0	323	25
533201		Diesel Fuel	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	28,000	3,366	1,350	0	1,083	2,019	2,932	5,483	6,309	3,305	934	0	0	1,130	89
533300		Grease	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
533500		Dept Supplies	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	58,000	6,972	2,796	0	2,243	4,182	6,074	11,359	13,068	6,846	1,935	0	0	2,341	184
533532	Chem	Chemical Supplies	0.0%	0.0%		0.0%	0.0%	0.1%	22.8%	31.3%	45.9%	0.0%	0.0%	0.0%	0.0%	0.0%	618,000	0	0	0	0	0	343	140,661	193,309	283,632	55	0	0	0	0
533539		Safety Equipment	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	3,379	406	163	0	131	244	354	662	761	399	113	0	0	136	11
533541		Pretreatment Supplies	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	500	60	24	0	19	36	52	98	113	59	17	0	0	20	2
533600		Small Tools	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	1,836	221	89	0	71	132	192	360	414	217	61	0	0	74	6
533610		Lab Equipment	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	2,500	301	121	0	97	180	262	490	563	295	83	0	0	101	8
535100		Equipment Rental	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	1,000	120	48	0	39	72	105	196	225	118	33	0	0	40	3
535210		Contracted Sewer Repair	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	80,000	9,617	3,857	0	3,094	5,769	8,378	15,667	18,025	9,442	2,668	0	0	3,229	254
535211		Foundary Supplies - Sewer	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	45,000	5,410	2,170	0	1,740	3,245	4,713	8,813	10,139	5,311	1,501	0	0	1,816	143
535212		Concrete Supplies - Sewer	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	25,000	3,005	1,205	0	967	1,803	2,618	4,896	5,633	2,951	834	0	0	1,009	79
536000		Travel	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	7,500	902	362	0	290	541	785	1,469	1,690	885	250	0	0	303	24
536001		Travel - Safety Coordinator	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
539000		Miscellaneous	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	6,000	721	289	0	232	433	628	1,175	1,352	708	200	0	0	242	19
551001		Property Insurance	0.0%	6.5%		0.0%	8.5%	11.0%	25.2%	31.4%	13.9%	1.8%	0.0%	0.0%	0.0%	1.7%	60,000	0	3,913	0	0	5,087	6,629	15,097	18,835	8,367	1,067	0	0	0	1,004
551005	Labor	Worker Compensation Insur	24.4%	5.5%		7.6%	7.2%	9.4%	14.4%	17.2%	2.6%	3.6%	0.0%	0.0%	8.1%	0.0%	57,000	13,933	3,143	0	4,325	4,086	5,357	8,181	9,807	1,490	2,051	0	0	4,628	0
551016		Liability Insurance	0.0%	21.7%		0.0%	28.3%	10.0%	15.2%	18.2%	2.8%	3.8%	0.0%	0.0%	0.0%	0.0%	45,000	0	9,782	0	0	12,718	4,483	6,846	8,207	1,247	1,717	0	0	0	0
599998		Flood Damage	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
591100		Bad Debt Expense	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	2,000	240	96	0	77	144	209	392	451	236	67	0	0	81	6
593002		Adj. for OPEB	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	(233,516)	(28,072)	(11,259)	0	(9,031)	(16,839)	(24,455)	(45,731)	(52,614)	(27,562)	(7,789)	0	0	(9,424)	(741)
599900		Prior Expense	12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			12.0%	4.8%		3.9%	7.2%	10.5%	19.6%	22.5%	11.8%	3.3%	0.0%	0.0%	4.0%	0.3%	5,588,242	612,274	245,565	5,107	196,962	367,259	565,382	1,030,371	1,167,137	616,659	179,817	28,250	351,750	205,552	16,158
		Less: Non-Sewer Deduct Charges												100.0%			(5,500)	0	0	0	0	0	0	0	0	0	0	(5,500)	0	0	
		Less: Late Payment Charges												100.0%			(44,598)	0	0	0	0	0	0	0	0	0	(44,598)	0	0	0	0
		Less: All Other Revenues					13.0%	29.6%	36.9%	16.4%	2.1%			2.0%			(22,043)	0	0	0	0	0	(2,865)	(6,525)	(8,141)	(3,616)	(461)	0	0	0	(434)
		Less: Pre-Treatment Charges												100.0%			(205,552)	0	0	0	0	0	0	0	0	0	0	0	0	(205,552)	0
		Less: La Crescent Direct Charges			100.0%												(4,341)	0	0	(4,341)	0	0	0	0	0	0	0	0	0	0	0
Net O&M			11.5%	4.6%	0.0%	3.7%	6.9%	10.6%	19.3%	21.8%	11.6%	3.4%	-0.3%	6.5%	0.0%	0.3%	5,306,208	612,274	245,565	766	196,962	367,259	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)	346,250	0	15,724

Forecast Additions and Retirements of Utility-Financed Plant through 2023

Account Description	Balance 12/31/2018	Est. Balance 12/31/2019	Est. Balance 12/31/2020	Est. Balance 12/31/2021	Est. Balance 12/31/2022	Additions	Est. Balance 12/31/2023	Post-Project Balance
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
WASTEWATER TREATMENT FACILITY:								
1.1 Prelim.- Raw Sewage Pumping	870,289	870,289	870,289	870,289	870,289	0	870,289	870,289
1.2 Prelim.- Bar Screening / Communion	1,030,279	1,030,279	1,030,279	1,030,279	1,503,481	503,500	2,006,981	2,006,981
1.3 Prelim.- Grit Removal	700,526	700,526	736,526	736,526	739,526	3,000	742,526	742,526
1.4 Prelim.- Septage Receiving	0	0	0	0	770,500	770,500	1,541,000	1,541,000
2 Primary Treatment	713,874	713,874	713,874	713,874	713,874	0	713,874	713,874
2.1 Primary Clarifier	1,906,132	1,906,132	1,906,132	1,906,132	2,462,632	556,500	3,019,132	3,019,132
3 Secondary Treatment	0	0	0	0	0	0	0	0
3.1 Secondary - Activated Sludge	1,657,019	1,657,019	1,657,019	1,657,019	2,434,303	898,500	3,332,803	3,332,803
3.6 Secondary - Phosphorus	1,925,461	1,925,461	1,925,461	1,925,461	5,047,461	3,122,000	8,169,461	8,169,461
3.7 Secondary - NH ₃ -N	24,023	24,023	24,023	24,023	24,023	0	24,023	24,023
3.8 Secondary - Return Sludge Pumping	0	0	0	0	580,000	580,000	1,160,000	1,160,000
3.9 Secondary - Final Clarifier	223,995	223,995	223,995	223,995	381,495	157,500	538,995	538,995
4 Advanced Treatment	0	0	0	0	0	0	0	0
5 Biosolids Trmnt & Disposal	8,661,461	9,661,461	9,661,461	9,661,461	24,415,694	15,077,000	39,492,694	39,492,694
6 Disinfection	1,121,728	1,121,728	1,121,728	1,121,728	1,121,728	0	1,121,728	1,121,728
7 Plant Site Piping & Pumps	1,046,118	1,046,118	1,046,118	1,046,118	1,230,618	184,500	1,415,118	1,415,118
8 Laboratory & Monitoring	65,372	65,372	76,372	76,372	76,372	0	76,372	76,372
8.1 Flow Monitoring Eqmt.	19,072	64,072	64,072	64,072	64,072	0	64,072	64,072
8.2 Safety Equipment	7,094	7,094	7,094	7,094	7,094	0	7,094	7,094
9 Electrical	844,087	844,087	844,087	844,087	4,954,587	4,110,500	9,065,087	9,065,087
10 WWTP Non-Specific	1,488,861	1,538,861	1,610,361	1,628,361	3,275,861	1,647,500	4,923,361	4,923,361
SUBTOTAL	22,305,391	23,400,391	23,518,891	23,536,891	50,673,609	27,611,000	78,284,609	78,284,609
PERCENTAGE								

Account Description	Balance 12/31/2018	Est. Balance 12/31/2019	Est. Balance 12/31/2020	Est. Balance 12/31/2021	Est. Balance 12/31/2022	Additions	Est. Balance 12/31/2023	Post-Project Balance
CONVEYANCE SYSTEM:								
15 Interceptor Mains	6,948,461	6,948,461	6,948,461	8,708,461	8,708,461	0	8,708,461	8,708,461
16 Interceptor Lift Stations	2,410,527	2,510,527	2,999,027	2,999,027	2,999,027	0	2,999,027	2,999,027
17 Force Mains	0	0	0	0	0	0	0	0
20 Collection Mains / Other Eqmt.	15,813,586	16,253,586	18,515,586	19,030,589	19,380,589	0	19,380,589	19,380,589
21 Collection Lift Stations (All)	748,412	748,412	748,412	1,798,412	1,798,412	0	1,798,412	1,798,412
25 Service Connections / Laterals	0	0	0	0	0	0	0	0
26 Other Conveyance System - Non Specific	1,179,989	1,179,989	1,364,989	1,364,989	1,364,989	0	1,364,989	1,364,989
SUBTOTAL	27,100,975	27,640,975	30,576,475	33,901,478	34,251,478	0	34,251,478	34,251,478
GENERAL PLANT EQUIPMENT:								
28.1 Land & Land Rights	0	0	0	0	0	0	0	0
28.2 Struct. & Improv.	0	0	0	0	0	0	0	0
28.3 Office Furn. & Eqmt.	0	0	0	0	0	0	0	0
28.4 Office Furn. & Eqmt.- EDP	54,489	54,489	54,489	54,489	54,489	0	54,489	54,489
28.5 Transport. Eqmt.	1,822,322	1,822,322	2,122,322	2,139,522	2,154,522	30,000	2,184,522	2,184,522
28.6 Communications Eqmt.	5,699	5,699	5,699	5,699	5,699	0	5,699	5,699
28.7 Tools, Shop & Misc.	64,261	64,261	64,261	64,261	64,261	0	64,261	64,261
28.8 Safety Eqmt.	0	0	0	0	0	0	0	0
28.9 Other Genrl. Eqmt.	81,520	81,520	81,520	81,520	81,520	0	81,520	81,520
SUBTOTAL	2,028,291	2,028,291	2,328,291	2,345,491	2,360,491	30,000	2,390,491	2,390,491
TOTAL	51,434,657	53,069,657	56,423,657	59,783,860	87,285,579	27,641,000	114,926,579	114,926,579

Allocation of Utility-Financed Plant to Service Cost Functions

Acct No.	Account Description	Post-WWTP Project Balance (\$)	Allocation Percents										CONVEYANCE		TREATMENT PLANT					CUSTOMER COSTS		HAULED WASTE	
			Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection System (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Conn (\$)	(\$)	
WASTEWATER TREATMENT FACILITY:																							
1.1	Prelim.- Raw Sewage Pumping	870,289	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	0	870,289	0	0	0	0	0	0	0	
1.2	Prelim.- Bar Screening / Communion	2,006,981	0%	0%	70%	0%	30%	0%	0%	0%	0%	0%	0	0	1,404,886	0	602,094	0	0	0	0	0	
1.3	Prelim.- Grit Removal	742,526	0%	0%	70%	0%	30%	0%	0%	0%	0%	0%	0	0	519,768	0	222,758	0	0	0	0	0	
1.4	Prelim.- Septage Receiving	1,541,000	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	0	1,541,000	
2	Primary Treatment	713,874	0%	0%	30%	10%	55%	5%	0%	0%	0%	0	0	214,162	71,387	392,631	35,694	0	0	0	0	0	
2.1	Primary Clarifier	3,019,132	0%	0%	50%	20%	28%	3%	0%	0%	0%	0	0	1,509,566	603,826	830,261	75,478	0	0	0	0	0	
3	Secondary Treatment	0	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	0	0	0	0	0	0	0	0	0	
3.1	Secondary - Activated Sludge	3,332,803	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	666,561	1,499,761	333,280	166,640	666,561	0	0	0	0	
3.6	Secondary - Phosphorus	8,169,461	0%	0%	0%	0%	0%	100%	0%	0%	0%	0	0	0	0	0	8,169,461	0	0	0	0	0	
3.7	Secondary - NH ₃ -N	24,023	0%	0%	0%	0%	0%	0%	100%	0%	0%	0	0	0	0	0	0	24,023	0	0	0	0	
3.8	Secondary - Return Sludge Pumping	1,160,000	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	232,000	371,200	510,400	46,400	0	0	0	0	0	
3.9	Secondary - Final Clarifier	538,995	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	107,799	172,478	237,158	21,560	0	0	0	0	0	
4	Advanced Treatment	0	0%	0%	30%	30%	30%	10%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0	
5	Biosolids Trmnt & Disposal	39,492,694	0%	0%	0%	40%	55%	5%	0%	0%	0%	0	0	0	15,797,078	21,720,982	1,974,635	0	0	0	0	0	
6	Disinfection	1,121,728	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	1,121,728	0	0	0	0	0	0	0	0	0
7	Plant Site Piping & Pumps	1,415,118	0%	0%	11%	30%	41%	17%	1%	0%	0%	0	0	153,711	428,189	574,663	242,585	15,970	0	0	0	0	
8	Laboratory & Monitoring	76,372	0%	0%	25%	35%	20%	10%	10%	0%	0%	0	0	19,093	26,730	15,274	7,637	7,637	0	0	0	0	
8.1	Flow Monitoring Eqmt.	64,072	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	64,072	0	0	0	0	0	0	0	0	
8.2	Safety Equipment	7,094	0%	0%	11%	30%	41%	17%	1%	0%	0%	0	0	771	2,147	2,881	1,216	80	0	0	0	0	
9	Electrical	9,065,087	0%	0%	29%	30%	18%	14%	9%	0%	0%	0	0	2,638,053	2,714,815	1,614,902	1,278,176	819,140	0	0	0	0	
10	WWTP Non-Specific	4,923,361	0%	0%	13%	30%	38%	17%	2%	0%	0%	0	0	652,775	1,486,711	1,854,808	823,949	105,117	0	0	0	0	
	SUBTOTAL	78,284,609	0%	0%	13%	30%	37%	16%	2%	0%	0%	2%	0	0	10,175,233	23,174,323	28,912,092	12,843,432	1,638,529	0	0	1,541,000	
	PERCENTAGE												0.00%	0.00%	13.00%	29.60%	36.93%	16.41%	2.09%	0.00%	0.00%	1.97%	
CONVEYANCE SYSTEM:																							
15	Interceptor Mains	8,708,461	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	8,708,461	0	0	0	0	0	0	0	0	0	
16	Interceptor Lift Stations	2,999,027	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	2,999,027	0	0	0	0	0	0	0	0	0	
17	Force Mains	0	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	0	
20	Collection Mains / Other Eqmt.	19,380,589	60%	0%	0%	0%	0%	0%	0%	15%	25%	11,628,354	0	0	0	0	0	0	2,907,088	4,845,147	0	0	
21	Collection Lift Stations (All)	1,798,412	100%	0%	0%	0%	0%	0%	0%	0%	0%	1,798,412	0	0	0	0	0	0	0	0	0	0	
25	Service Connections / Laterals	0	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	0	0	
26	Other Conveyance System - Non Specific	1,364,989	41%	36%	0%	0%	0%	0%	0%	9%	15%	557,292	485,932	0	0	0	0	0	120,662	201,103	0	0	
	SUBTOTAL	34,251,478	41%	36%	0%	0%	0%	0%	0%	9%	15%	13,984,058	12,193,420	0	0	0	0	0	3,027,750	5,046,250	0	0	
	PERCENTAGE											40.83%	35.60%	0.00%	0.00%	0.00%	0.00%	0.00%	8.84%	14.73%	0.00%	0.00%	
	SUBTOTAL WWTP AND INTERCEPTORS											0	11,707,488	10,175,233	23,174,323	28,912,092	12,843,432	1,638,529	0	0	1,541,000		
												0.00%	13.01%	11.31%	25.75%	32.13%	14.27%	1.82%	0.00%	0.00%	1.71%		
	SUBTOTAL WWTP AND CONVEYANCE	112,536,087	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	13,984,058	12,193,420	10,175,233	23,174,323	28,912,092	12,843,432	1,638,529	3,027,750	5,046,250	1,541,000	
												12.43%	10.84%	9.04%	20.59%	25.69%	11.41%	1.46%	2.69%	4.48%	1.37%		

Acct No.	Account Description	Post-WWTP Project Balance (\$)	Allocation Percents										CONVEYANCE			TREATMENT PLANT				CUSTOMER COSTS		HAULED WASTE
			Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection System (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Conn (\$)	(\$)
GENERAL PLANT EQUIPMENT:																						
28.1	Land & Land Rights	0	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	0	0	0	0	0	0	0	0	0	
28.2	Struct. & Improv.	0	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	0	0	0	0	0	0	0	0	0	
28.3	Office Furn. & Eqmt.	0	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	0	0	0	0	0	0	0	0	0	
28.4	Office Furn. & Eqmt.- EDP	54,489	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	6,771	5,904	4,927	11,221	13,999	6,219	793	1,466	2,443	746
28.5	Transport. Eqmt.	2,184,522	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	271,455	236,696	197,519	449,854	561,234	249,313	31,807	58,774	97,957	29,914
28.6	Communications Eqmt.	5,699	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	708	617	515	1,173	1,464	650	83	153	256	78
28.7	Tools, Shop & Misc.	64,261	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	7,985	6,963	5,810	13,233	16,510	7,334	936	1,729	2,882	880
28.8	Safety Eqmt.	0	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	0	0	0	0	0	0	0	0	0	0
28.9	Other Genrl. Eqmt.	81,520	12%	11%	9%	21%	26%	11%	1%	3%	4%	1%	10,130	8,833	7,371	16,787	20,944	9,304	1,187	2,193	3,655	1,116
	SUBTOTAL	2,390,491	15%	13%	11%	24%	30%	13%	2%	3%	5%	2%	297,049	259,013	216,142	492,269	614,151	272,820	34,806	64,315	107,192	32,734
	TOTAL	114,926,579											14,281,107	12,452,432	10,391,375	23,666,592	29,526,243	13,116,252	1,673,334	3,092,066	5,153,443	1,573,734
													12.4%	10.8%	9.0%	20.6%	25.7%	11.4%	1.5%	2.7%	4.5%	1.4%

Allocation of Depreciation to Service Cost Functions

Acct No.	Account Description	2023 Allocation Percents											CONVEYANCE		TREATMENT PLANT					CUSTOMER COSTS		HAULED WASTE
		Total Projected Depreciation (\$)	Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection System (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Conn (\$)	(\$)
WASTEWATER TREATMENT FACILITY:																						
1.1	Prelim.- Raw Sewage Pumping	18,029	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	18,029	0	0	0	0	0	0	0	
1.2	Prelim.- Bar Screening / Communion	67,660	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	47,362	0	20,298	0	0	0	0	0	
1.3	Prelim.- Grit Removal	29,443	0%	0%	70%	0%	30%	0%	0%	0%	0%	0	0	20,610	0	8,833	0	0	0	0	0	
1.4	Prelim.- Septage Receiving	19,741	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	19,741	
2	Primary Treatment	750	0%	0%	30%	10%	55%	5%	0%	0%	0%	0	0	225	75	413	38	0	0	0	0	
2.1	Primary Clarifier	115,555	0%	0%	50%	20%	28%	3%	0%	0%	0%	0	0	57,778	23,111	31,778	2,889	0	0	0	0	
3	Secondary Treatment	0	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.1	Secondary - Activated Sludge	135,160	0%	0%	20%	45%	10%	5%	20%	0%	0%	0	0	27,032	60,822	13,516	6,758	27,032	0	0	0	
3.6	Secondary - Phosphorus	329,964	0%	0%	0%	0%	0%	100%	0%	0%	0%	0	0	0	0	0	329,964	0	0	0	0	
3.7	Secondary - NH ₃ -N	0	0%	0%	0%	0%	0%	0%	100%	0%	0%	0	0	0	0	0	0	0	0	0	0	
3.8	Secondary - Return Sludge Pumping	54,444	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	10,889	17,422	23,955	2,178	0	0	0	0	
3.9	Secondary - Final Clarifier	11,028	0%	0%	20%	32%	44%	4%	0%	0%	0%	0	0	2,206	3,529	4,852	441	0	0	0	0	
4	Advanced Treatment	0	0%	0%	30%	30%	30%	10%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
5	Biosolids Trmnt & Disposal	1,531,228	0%	0%	0%	40%	55%	5%	0%	0%	0%	0	0	0	612,491	842,176	76,561	0	0	0	0	
6	Disinfection	29,511	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	29,511	0	0	0	0	0	0	0	
7	Plant Site Piping & Pumps	43,489	0%	0%	9%	31%	41%	18%	1%	0%	0%	0	0	4,000	13,433	17,708	7,842	506	0	0	0	
8	Laboratory & Monitoring	4,395	0%	0%	25%	35%	20%	10%	10%	0%	0%	0	0	1,099	1,538	879	440	440	0	0	0	
8.1	Flow Monitoring Eqmt.	3,204	0%	0%	100%	0%	0%	0%	0%	0%	0%	0	0	3,204	0	0	0	0	0	0	0	
8.2	Safety Equipment	0	0%	0%	9%	31%	41%	18%	1%	0%	0%	0	0	0	0	0	0	0	0	0	0	
9	Electrical	372,563	0%	0%	29%	30%	18%	14%	9%	0%	0%	0	0	108,420	111,575	66,370	52,531	33,666	0	0	0	
10	WWTP Non-Specific	207,501	0%	0%	12%	31%	38%	17%	2%	0%	0%	0	0	24,960	63,767	77,878	36,238	4,657	0	0	0	
	SUBTOTAL	2,973,666	0%	0%	12%	31%	37%	17%	2%	0%	0%	0	0	355,324	907,763	1,108,657	515,880	66,301	0	0	19,741	
	PERCENTAGE											0.00%	0.00%	11.95%	30.53%	37.28%	17.35%	2.23%	0.00%	0.00%	0.66%	
CONVEYANCE SYSTEM:																						
15	Interceptor Mains	87,085	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	87,085	0	0	0	0	0	0	0	0	
16	Interceptor Lift Stations	77,561	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	77,561	0	0	0	0	0	0	0	0	
17	Force Mains	0	0%	100%	0%	0%	0%	0%	0%	0%	0%	0	0	0	0	0	0	0	0	0	0	
20	Collection Mains / Other Eqmt.	209,788	60%	0%	0%	0%	0%	0%	0%	15%	25%	125,873	0	0	0	0	0	0	31,468	52,447	0	
21	Collection Lift Stations (All)	38,626	100%	0%	0%	0%	0%	0%	0%	0%	0%	38,626	0	0	0	0	0	0	0	0	0	
25	Service Connections / Laterals	0	0%	0%	0%	0%	0%	0%	0%	0%	100%	0	0	0	0	0	0	0	0	0	0	
26	Other Conveyance System - Non Specific	48,472	40%	40%	0%	0%	0%	0%	0%	8%	13%	19,304	19,321	0	0	0	0	0	3,693	6,155	0	
	SUBTOTAL	461,532	40%	40%	0%	0%	0%	0%	0%	8%	13%	183,802	183,967	0	0	0	0	0	35,161	58,602	0	
	PERCENTAGE											39.82%	39.86%	0.00%	0.00%	0.00%	0.00%	0.00%	7.62%	12.70%	0.00%	
	SUBTOTAL WWTP AND INTERCEPTORS											0	164,646	355,324	907,763	1,108,657	515,880	66,301	0	0	19,741	
												0.00%	5.25%	11.32%	28.93%	35.33%	16.44%	2.11%	0.00%	0.00%	0.63%	
	SUBTOTAL WWTP AND CONVEYANCE	3,435,198	5%	5%	10%	26%	32%	15%	2%	1%	2%	183,802	183,967	355,324	907,763	1,108,657	515,880	66,301	35,161	58,602	19,741	
												5.35%	5.36%	10.34%	26.43%	32.27%	15.02%	1.93%	1.02%	1.71%	0.57%	

Acct No.	Account Description	2023 Allocation Percents											CONVEYANCE		TREATMENT PLANT					CUSTOMER COSTS		HAULED WASTE
		Total	Coll	Int	Flow	BOD	TSS	P	NH-3	Cust	Conn	HW	Collection	Interceptor	Flow	BOD	TSS	P	NH-3	Billing	Meter / Conn	
		Projected											System	System								
		(\$)										(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
GENERAL PLANT EQUIPMENT:																						
28.1	Land & Land Rights	0	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	0	0	0	0	0	0	0	0	0	
28.2	Struct. & Improv.	0	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	0	0	0	0	0	0	0	0	0	
28.3	Office Furn. & Eqmt.	0	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	0	0	0	0	0	0	0	0	0	
28.4	Office Furn. & Eqmt.- EDP	1,106	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	59	59	114	292	357	166	21	11	19	6
28.5	Transport. Eqmt.	131,832	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	7,054	7,060	13,636	34,837	42,547	19,798	2,544	1,349	2,249	758
28.6	Communications Eqmt.	570	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	30	31	59	151	184	86	11	6	10	3
28.7	Tools, Shop & Misc.	0	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	0	0	0	0	0	0	0	0	0	0
28.8	Safety Eqmt.	0	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	0	0	0	0	0	0	0	0	0	0
28.9	Other Genrl. Eqmt.	2,150	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	115	115	222	568	694	323	41	22	37	12
	SUBTOTAL	135,657	5%	5%	10%	26%	32%	15%	2%	1%	2%	1%	7,258	7,265	14,032	35,848	43,781	20,372	2,618	1,389	2,314	780
	TOTAL	3,570,855											191,061	191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521

Summary of Allocation of Operating Costs to Service Cost Functions - 2023

Retail Rate of Return - Collection System	0.00%
Retail Rate of Return - Non-Collection	2.20%
Post Project NIRB - Collection System	14,104,257
Post Project NIRB - Non-Collection	61,462,889

Operating Cost	Total (\$)	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System (\$)	La Crescent F.M. (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Connection (\$)	(\$)
		Operation and Maintenance	5,306,208	857,839	766	564,221	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)
Depreciation	3,570,855	191,061		191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	1,352,184	0		175,912	152,889	348,208	434,421	192,980	24,620	0	0	23,154
Total	10,229,247	1,048,900	766	931,365	1,084,761	2,315,664	2,745,855	1,342,275	272,894	20,201	407,166	59,399

Wholesale ROR - Collection System	0.00%
Wholesale ROR - Non-Collection	4.90%
Post Project NIRB - Collection System	14,104,257
Post Project NIRB - Non-Collection	61,462,889

Operating Cost	Total (\$)	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System (\$)	La Crescent F.M. (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Connection (\$)	(\$)
		Operation and Maintenance	5,306,208	857,839	766	564,221	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)
Depreciation	3,570,855	191,061		191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	3,011,682	0		391,804	340,525	775,553	967,574	429,819	54,835	0	0	51,571
Total	11,888,745	1,048,900	766	1,147,257	1,272,397	2,743,010	3,279,008	1,579,114	303,109	20,201	407,166	87,816

Non-Contract ROR - Collection System	0.00%
Non-Contract ROR - Non-Collection	6.90%
Post Project NIRB - Collection System	14,104,257
Post Project NIRB - Non-Collection	61,462,889

Operating Cost	Total (\$)	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System (\$)	La Crescent F.M. (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Connection (\$)	(\$)
		Operation and Maintenance	5,306,208	857,839	766	564,221	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)
Depreciation	3,570,855	191,061		191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521
Return on NIRB - Collection System	0	0		0	0	0	0	0	0	0	0	0
Return on NIRB - Non-Collection	4,240,939	0		551,723	479,515	1,092,106	1,362,502	605,256	77,217	0	0	72,621
Total	13,118,002	1,048,900	766	1,307,176	1,411,387	3,059,562	3,673,936	1,754,550	325,491	20,201	407,166	108,866

Overall Rate of Return	2.63%
Post Project NIRB - Collection System	14,104,257
Post Project NIRB - Non-Collection	61,462,889

Operating Cost	Total (\$)	CONVEYANCE				WASTE TREATMENT				CUSTOMER COSTS		HAULED WASTE
		Collection System (\$)	La Crescent F.M. (\$)	Interceptor System (\$)	Flow (\$)	BOD (\$)	TSS (\$)	P (\$)	NH-3 (\$)	Billing (\$)	Meter / Connection (\$)	(\$)
		Operation and Maintenance	5,306,208	857,839	766	564,221	562,516	1,023,845	1,158,996	613,042	179,355	(16,348)
Depreciation	3,570,855	191,061		191,232	369,356	943,611	1,152,438	536,252	68,919	36,549	60,916	20,521
Return on NIRB - Combined	1,986,934	0		250,874	218,307	505,692	639,175	285,326	35,988	0	0	51,571
Total	10,863,997	1,048,900	766	1,006,327	1,150,180	2,473,148	2,950,609	1,434,621	284,263	20,201	407,166	87,816

Customer Class Demand Allocation

Customer Class	Billing Units - CCF		BASE DEMAND				EXTRA-CAPACITY MAX DAY DEMAND				TREATMENT CATEGORIES															
	Annual Volume (CCF)	Average Day Volume (CF)	System Percent (%)	Collection Percent (%)	Interceptor Percent (%)	Retail Percent (%)	Extra Capacity Ratio	Extra Capacity Volume Rate Per Day	System		BOD				TSS				P				NH3			
									Adjust. Percentage (%)	Coll. Adjust. Percentage (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)	Waste Strength (mg/l)	Loadings (lbs)	Percent (%)	Retail Percent (%)
Residential	784,129.0	214,830	16.61%	21.68%	16.64%	21.62%	0.61	130,161	16.61%	21.68%	350	1,713,103	17.06%	22.40%	325	1,590,739	16.80%	21.94%	7.0	34,262	17.87%	23.81%	40.0	195,783	17.79%	23.66%
Multi-Family	351,087.7	96,188	7.44%	9.71%	7.45%	9.68%	0.61	58,279	7.44%	9.71%	350	767,029	7.64%	10.03%	325	712,241	7.52%	9.83%	7.0	15,341	8.00%	10.66%	40.0	87,660	7.96%	10.59%
Commercial	657,737.4	180,202	13.93%	18.19%	13.96%	18.13%	0.61	109,181	13.93%	18.19%	350	1,436,973	14.31%	18.79%	325	1,334,332	14.09%	18.41%	7.0	28,739	14.99%	19.97%	40.0	164,225	14.92%	19.85%
Industrial	1,004,873.2	275,308	21.28%	27.78%	21.33%	27.70%	0.61	166,804	21.28%	27.78%	350	2,195,368	21.87%	28.70%	325	2,038,556	21.53%	28.12%	7.0	43,907	22.90%	30.51%	40.0	250,899	22.79%	30.32%
Public Authority	214,763.0	58,839	4.55%	5.94%	4.56%	5.92%	0.61	35,650	4.55%	5.94%	350	469,197	4.67%	6.13%	325	435,683	4.60%	6.01%	7.0	9,384	4.89%	6.52%	40.0	53,623	4.87%	6.48%
Onalaska	731,036.9	200,284	15.48%	0.00%	15.52%	0.00%	0.61	121,348	15.48%	0.00%	350	1,597,112	15.91%	0.00%	325	1,483,032	15.66%	0.00%	7.0	31,942	16.66%	0.00%	40.0	182,527	16.58%	0.00%
La Crescent	134,823.4	36,938	2.86%	0.00%	2.86%	0.00%	0.61	22,380	2.86%	0.00%	350	294,552	2.93%	0.00%	325	273,512	2.89%	0.00%	7.0	5,891	3.07%	0.00%	40.0	33,663	3.06%	0.00%
Campbell	162,387.7	44,490	3.44%	0.00%	3.45%	0.00%	0.61	26,956	3.44%	0.00%	350	354,772	3.53%	0.00%	325	329,431	3.48%	0.00%	7.0	7,095	3.70%	0.00%	40.0	40,545	3.68%	0.00%
Shelby	66,056.5	18,098	1.40%	0.00%	1.40%	0.00%	0.61	10,965	1.40%	0.00%	350	144,315	1.44%	0.00%	325	134,007	1.42%	0.00%	7.0	2,886	1.51%	0.00%	40.0	16,493	1.50%	0.00%
Holding Tank Waste	4,894.9	1,341	0.10%	0.00%	0.00%	0.13%	0.61	813	0.10%	0.00%	600	18,333	0.18%	0.24%	1,800	54,998	0.58%	0.76%	25.0	764	0.40%	0.53%	50.0	1,528	0.14%	0.18%
Septic Tank Waste	4,072.1	1,116	0.09%	0.00%	0.00%	0.11%	0.61	676	0.09%	0.00%	1,800	45,753	0.46%	0.60%	5,500	139,802	1.48%	1.93%	60.0	1,525	0.80%	1.06%	100.0	2,542	0.23%	0.31%
Grease Trap Waste	1,316.7	361	0.03%	0.00%	0.00%	0.04%	0.61	219	0.03%	0.00%	7,500	61,642	0.61%	0.81%	15,000	123,285	1.30%	1.70%	120.0	986	0.51%	0.69%	200.0	1,644	0.15%	0.20%
Category "B" Surcharge Loadings	-	-	0.00%	0.00%	0.00%	0.00%	0.00	-	0.00%	0.00%	-	940,820	9.37%	12.30%	-	819,636	8.66%	11.31%	-	8,991	4.69%	6.25%	-	69,584	6.32%	8.41%
Inflow / Infiltration	604,244.7	165,546	12.80%	16.71%	12.83%	16.66%	0.61	100,302	12.80%	16.71%	-	-	0.00%	0.00%	-	-	0.00%	0.00%	-	-	0.00%	0.00%	-	-	0.00%	0.00%
Total	4,721,423.3	1,293,541	100.0%	100.0%	100.0%	100.0%		783,732	100.0%	100.0%		10,038,968	100.0%	100.0%		9,469,253	100.0%	100.0%		191,714	100.0%	100.0%		1,100,716	100.0%	100.0%

Consumer Costs Allocation Factors

Customer Class	Number of Meters												Total Meters	Percent Total	
	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12			
Residential	8,689	4,583	140		2	1								13,415	84.41%
Multi-Family	167	217	301		24	54	4	4						771	4.85%
Commercial	307	568	342		61	102	22	18	3					1,423	8.95%
Industrial	6	13	23		10	14	8	11	6	4				95	0.60%
Public Authority	14	49	31		15	55	15	9						188	1.18%
Total	9,183	5,430	837	0	112	226	49	42	9	4	0	0	15,892		

Allocation factor:	Equivalent Meters												Total Meters	Percent Total
	Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10		
Equiv. Meters Ratio:	1	1.0	2.5	3.7	5	8	15	25	50	80	120	160		

Customer Class	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	Total	Percent
Residential	8,689	4,583	350	-	10	8	-	-	-	-	-	-	13,640	63.06%
Multi-Family	167	217	753	-	120	432	60	100	-	-	-	-	1,849	8.55%
Commercial	307	568	855	-	305	816	330	450	150	-	-	-	3,781	17.48%
Industrial	6	13	58	-	50	112	120	275	300	320	-	-	1,254	5.80%
Public Authority	14	49	78	-	75	440	225	225	-	-	-	-	1,106	5.11%
Total	9,183	5,430	2,093	0	560	1,808	735	1,050	450	320	0	0	21,629	100.00%

Allocation factor:	Equivalent Services												Total Services	Percent Total
	Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10		
Equiv. Services Ratio:	1	1.0	1.3	1.7	2	3	4	5	6	7	8	9		

Customer Class	5/8	3/4	1	1 1/4	1 1/2	2	3	4	6	8	10	12	Total	Percent
Residential	8,689	4,583	182	-	4	3	-	-	-	-	-	-	13,461	78.76%
Multi-Family	167	217	391	-	48	162	16	20	-	-	-	-	1,021	5.98%
Commercial	307	568	445	-	122	306	88	90	18	-	-	-	1,944	11.37%
Industrial	6	13	30	-	20	42	32	55	36	28	-	-	262	1.53%
Public Authority	14	49	40	-	30	165	60	45	-	-	-	-	403	2.36%
Total	9,183	5,430	1,088	0	224	678	196	210	54	28	0	0	17,091	100.00%

Allocation of Service Cost Functions to Customer Classes - Combined Retail, Wholesale and Non-Contract Return on Investment - 2023

	Total	Residential	Multi-Family	Commercial	Industrial	Public Authority	Onalaska	La Crescent	Campbell	Shelby	Holding Tank Waste	Septic Tank Waste	Grease Trap Waste	Category "B" Surcharges	Infiltration / Inflow
CONVEYANCE COSTS:															
Collection	1,048,900	227,401	101,817	190,747	291,418	62,282	0	0	0	0	0	0	0	0	175,234
La Crescent Forcemain Interceptor	766	166	74	139	213	45	0	0	0	0	0	0	0	0	128
Interceptor	1,006,327	155,018	69,408	130,031	198,658	42,457	202,837	32,832	39,545	16,086	0	0	0	0	119,456
FLOW COSTS:															
Flow	1,150,180	180,156	80,663	151,117	230,873	49,342	218,531	36,334	43,763	17,802	1,319	1,097	355	0	138,827
TREATMENT COSTS:															
BOD	2,473,148	395,157	176,929	331,463	506,400	108,229	486,750	80,482	96,937	39,432	5,009	12,501	16,843	217,017	0
TSS	2,950,609	461,276	206,533	386,924	591,132	126,338	575,396	94,712	114,075	46,404	19,045	48,411	42,691	237,675	0
P	1,434,621	239,884	107,406	201,218	307,415	65,701	292,332	48,523	58,444	23,774	6,292	12,562	8,124	62,946	0
NH-3	284,263	48,539	21,733	40,715	62,204	13,294	53,975	9,270	11,165	4,542	421	700	453	17,251	0
CUSTOMER COSTS:															
Billing	20,201	17,053	980	1,809	121	239	0	0	0	0	0	0	0	0	0
Equivalent Meters	407,166	256,779	34,799	71,179	23,598	20,812	0	0	0	0	0	0	0	0	0
HAULED WASTE	87,816	0	0	0	0	0	0	0	0	0	39,249	34,234	14,333	0	0
SUBTOTAL COST before I/I	10,863,997	1,981,429	800,342	1,505,342	2,212,030	488,740	1,829,820	302,153	363,928	148,040	71,335	109,505	82,798	534,889	433,645
Collection		138,670	10,128	19,441	3,327	3,797									
Interceptor		20,880	9,349	17,514	26,758	5,719	27,321	4,422	5,326	2,167					
Flow		24,798	11,103	20,801	31,779	6,792	30,080	5,001	6,024	2,450					
I/I Adjustment Allocation %		43%	7%	13%	14%	4%	13%	2%	3%	1%	0%	0%	0%	0%	
I/I Adjustment	0	184,347	30,579	57,756	61,864	16,307	57,401	9,424	11,350	4,617	0	0	0	0	(433,645)
SUBTOTAL COST after I/I	10,863,997	2,165,776	830,922	1,563,098	2,273,894	505,047	1,887,221	311,577	375,278	152,657	71,335	109,505	82,798	534,889	0
COST OF SERVICES	10,863,997	2,165,776	830,922	1,563,098	2,273,894	505,047	1,887,221	311,577	375,278	152,657	71,335	109,505	82,798	534,889	0
REVENUE AT PRESENT RATES	9,439,037	2,272,460	726,175	1,369,361	1,905,593	435,258	1,427,189	237,900	286,538	116,559	45,779	73,222	57,698	485,304	
DIFFERENCE	1,424,960	(106,683)	104,747	193,736	368,301	69,789	460,032	73,677	88,740	36,098	25,555	36,283	25,101	49,585	
PERCENT INCREASE/DECREAS	15.10%	-4.69%	14.42%	14.15%	19.33%	16.03%	32.23%	30.97%	30.97%	30.97%	55.82%	49.55%	43.50%	10.22%	

Comparison of Current and Projected Rate Schedules

**Billing Cycle -
Billing Units -**

Flat Charge

Connection Size	Adopted 2020 Charge	Proposed Charge - 2021	Percent Change from 2020	Projected Charge - 2022	Percent Change from 2021	Projected Charge - 2023	Percent Change from 2022
5/8	\$15.00	\$15.00	0%	\$15.00	0%	\$15.00	0%
3/4	\$15.00	\$15.00	0%	\$15.00	0%	\$15.00	0%
1	\$24.00	\$24.00	0%	\$24.00	0%	\$24.00	0%
1 1/2	\$39.00	\$39.00	0%	\$39.00	0%	\$39.00	0%
2	\$60.00	\$60.00	0%	\$60.00	0%	\$60.00	0%
3	\$108.00	\$108.00	0%	\$108.00	0%	\$108.00	0%
4	\$174.00	\$174.00	0%	\$174.00	0%	\$174.00	0%
6	\$342.00	\$342.00	0%	\$342.00	0%	\$342.00	0%
8	\$543.00	\$543.00	0%	\$543.00	0%	\$543.00	0%
10	\$813.00	\$813.00	0%	\$813.00	0%	\$813.00	0%
12	\$1,080.00	\$1,080.00	0%	\$1,080.00	0%	\$1,080.00	0%

Usage Charges

Units	Adopted 2020 Rate	Proposed Rate - 2021	Percent Change from 2020	Projected Rate - 2022	Percent Change from 2021	Projected Rate - 2023	Percent Change from 2022
Domestic Sewage	\$/CCF	\$1.52	0.0%	\$1.86	22.4%	\$2.07	11.3%
Unmetered	Per Quarter	\$40.84	0.0%	\$46.62	14.2%	\$50.19	7.7%
Surcharge Rates							
BOD	\$/pound	\$0.226	0.0%	\$0.226	0.0%	\$0.231	2.2%
TSS	\$/pound	\$0.239	0.0%	\$0.240	0.4%	\$0.290	20.8%
Phosphorus	\$/pound	\$4.867	0.0%	\$4.959	1.9%	\$7.001	41.2%
NH-3	\$/pound	\$0.451	0.0%	\$0.451	0.0%	\$0.248	-45.0%
Holding Tank Waste	\$ / 1,000 gal.	\$7.22	0.0%	\$7.22	0.0%	\$12.88	78.4%
Septic Tank Waste	\$ / 1,000 gal.	\$18.50	0.0%	\$18.50	0.0%	\$29.03	56.9%
Grease Trap Waste	\$ / 1,000 gal.	\$51.41	0.0%	\$51.41	0.0%	\$75.09	46.1%
Admin. Charge	\$ / load	\$14.00	0.0%	\$16.00	14.3%	\$20.00	25.0%
Standard Wholesale	\$ / CCF	\$1.47	0.0%	\$1.76	19.7%	\$2.31	31.0%
Non-Contract Wholesale	\$ / CCF	\$1.47	0.0%	\$1.95	32.5%	\$2.58	32.2%
Onalaska	\$ / MG	\$1,970.00	0.0%	\$2,610.00	32.5%	\$3,451.00	32.2%
La Crescent	\$ / MG	\$1,970.00	0.0%	\$2,359.00	19.7%	\$3,090.00	31.0%
Campbell	\$ / MG	\$1,970.00	0.0%	\$2,359.00	19.7%	\$3,090.00	31.0%
Shelby	\$ / MG	\$1,970.00	0.0%	\$2,359.00	19.7%	\$3,090.00	31.0%

Comparison of Revenue at Present Rates, Cost-of-Service and Proposed Rates: 2023

Customer Class	Revenue at 2022 Rates	Cost of Service		Proposed Rates		Percent of Cost of Service
		Revenue Required	Increase Over 2022 Rates	Revenue	Increase Over 2022 Rates	
Retail						
Residential	\$2,272,460	\$2,165,776	-4.7%	\$2,437,127	7.2%	112.5%
Multi-Family	\$726,175	\$830,922	14.4%	\$799,904	10.2%	96.3%
Commercial	\$1,369,361	\$1,563,098	14.1%	\$1,507,486	10.1%	96.4%
Industrial	\$1,905,593	\$2,273,894	19.3%	\$2,116,617	11.1%	93.1%
Public Authority	\$435,258	\$505,047	16.0%	\$480,358	10.4%	95.1%
Subtotal Retail	\$6,708,848	\$7,338,737	9.4%	\$7,341,492	9.4%	100.0%
Wholesale						
Onalaska	\$1,427,189	\$1,887,221	32.2%	\$1,887,061	32.2%	100.0%
La Crescent	\$237,900	\$311,577	31.0%	\$311,620	31.0%	100.0%
Campbell	\$286,538	\$375,278	31.0%	\$375,330	31.0%	100.0%
Shelby	\$116,559	\$152,657	31.0%	\$152,678	31.0%	100.0%
Subtotal Wholesale	\$2,068,186	\$2,726,732	31.8%	\$2,726,688	31.8%	100.0%
Hauled Waste						
Holding Tank Waste	\$45,779	\$71,335	55.8%	\$71,339	55.8%	100.0%
Septic Tank Waste	\$73,222	\$109,505	49.6%	\$109,514	49.6%	100.0%
Grease Trap Waste	\$57,698	\$82,798	43.5%	\$82,786	43.5%	100.0%
Subtotal Hauled Waste	\$176,699	\$263,638	49.2%	\$263,639	49.2%	100.0%
"Category B" Industrial Waste	\$485,304	\$534,889	10.2%	\$535,223	10.3%	100.1%
Total	\$9,439,037	\$10,863,997	15.1%	\$10,867,042	15.1%	100.0%