



COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

Board of Directors Meeting Minutes

March 15th, 2023 at 6:00 PM

County Water District of Billings Heights 1540 Popelka Dr., Board room

The meeting is open to any interested member of the public. Agendas are prepared for the meetings. Agendas may be requested from the General Manager Peyton Brookshire, peyton@heightswaterdistrict.com, and are available at <https://heightswaterdistrict.com/agendas-and-minutes/>. Supplemental documents are linked in the Agenda Packet.

CALL MEETING TO ORDER: Vice President David Graves called the meeting to order at 6:00 p.m.

WELCOME AND INTRODUCTIONS

Board Members present: David Graves, Tom Zurbuchen, Brandon Hurst, Laura Drager

Staff Members present: Peyton Brookshire, Josh Simpson, and Jenn Burnside

Also present: Doug Kary, Frank Ewalt, Butch Bailey, Mike Macki, Wesley Dunn, Pam Ellis, and Evelyn Pyburn (YCN)

PRESIDENT'S REMARKS: Read by David Graves

During the course of the meeting, the Public may be heard before a vote is cast by the Board. The President will acknowledge the Public once the motion has been made and discussed by the Board for their input. The President will recognize speakers who raise their hands. Once recognized, the speaker should move to the side of the board table so comments can be heard, identify themselves by name, and limit their comments to two minutes. Each speaker will have one opportunity to speak on any agenda item.

PUBLIC COMMENT on Non-Public Hearing Agenda Items: Read by David Graves

- A. Any member of the public may be heard on any subject that is not on the agenda;
- B. The board will not take action on these items at this time but may choose to add the item to the agenda for the next scheduled board meeting.

PUBLIC COMMENT

No public comment on non-agenda items.

CONSENT AGENDA

Tom asks about a bill from Ditch Witch for \$4500. What are we spending all this money on?

Josh says there were repairs that needed to be done on the vac trailer.

Tom also asks about a check written to Rosemary Moses for \$45.

This account was in Snowbird status and then closed so they received the security deposit refund of \$45.

Laura makes a motion to accept the consent agenda. Brandon seconds. David, Brandon, Laura (Aye), Tom (Nay)

Doug asks about the ARPA grant check for \$516,230 and it was not in the bank account. Some invoices are missing for the contractors are missing as well.

Josh said he took the deposit to the bank last Friday, March 10th. The check was received on March 2nd.

Invoices for the chlorination job. Peyton said the final pay request was paid in the amount of \$21,759.26 to Western Municipal. These are on page 24 of the agenda packet.

NEW BUSINESS

Brandon makes a motion for Susan Swimley to represent the District. Laura Seconds. [Brandon, Laura, David (Aye), Tom (Nay)]

Tom says the letter wants the GM to be the contact person. He feels the Board President should be the contact person.

Tom makes a motion to add the Board President as the contact person.

Brandon asked can we not make Peyton the contact person so he can relay the information to the board?

Laura says her concern is that the board's job and role is oversight and not to be in the day-to-day operations. She feels that having the Board President be the contact person it would get into having the board be more involved in the day-to-day operation rather than having the manager do what he was hired to do and take care of the day-to-day operations. She goes on to say that she wouldn't agree with having the President be the contact person.

David and Brandon agree with Laura.

Mike asks if being the contact person was in Peyton's original job description. He also states that if it is a part of his job description that he should be the one to handle it.

Pam says that if Peyton keeps the Board informed by email it is a violation of open record laws.

David said he is sharing emails with other board members about what is going on.

Peyton contacted Kinetic Marketing to help inform the public about Heights Water. With all the negative press it's important for the public to know who we are and what we do. This proposal is only until the end of this fiscal year.

Laura makes a motion to approve the marketing plan. Brandon seconds.

Laura has a few questions regarding the cost. On page 4 of the proposal, it talks about the initial cost and then a monthly fee. Is the monthly fee \$3000 a month?

Peyton has asked for clarification on this from Kinetic. He thinks it would be an advantage to get our name out there on social media. He did have them give aggressive numbers. We may be able to have some numbers adjusted depending on the need.

Tom asks about page 7 that time and materials will be charged on a monthly basis of \$1500 a month. He is concerned about the cost and that it would cost our customers \$1.25 a month.

Peyton said when he went to the Kinetic meeting, two of the people in the meeting grew up in the Heights and had never heard of us. Nobody knows who we are, we don't have a presence.

Laura amends her motion to approve the initial marketing, planning, and strategy meeting with the \$1500 so that we can have a more accurate idea of what our cost would be going forward. Brandon seconds. Brandon, Laura, and David (Aye) Tom (Nay)

Brandon says that it is the Board's responsibility to keep this thing going and that is by knowledge. By letting everyone know why we are here and why we service the Heights. Kinetic is a good company and they are good people but also high-priced.

David agrees that we need to protect our water district.

Evelyn asked if the total exceeded the amount needed to complete an RFP.

Brandon said no.

Mike asked if we could have a review after three months to see if it is beneficial.

Doug says that Heights Water District is a monopoly. There is not much reason for advertising there is a need to build your image.

Pam agrees with Doug and Tom

Josh asked how our District is a monopoly and how is it different than the City of Billings water or Northwestern Energy. Consulting with Kinetic will help us to effectively build our image since none of us know how.

Tom makes a motion to move the next board meeting to April 12th @ 6:00 pm Laura seconds. All Approved

MANAGER'S REPORT

We put in for the RRGL planning grant for \$15000. We also received the funds for the ARPA grant in the amount of \$516,230.00. Meeting with the City this month was short, but we were able to set the agenda for next month. He will be in Great Falls on March 23rd and 24th to co-present with Interstate Engineering on a presentation on infrastructure management using GIS. This is for the Montana Rural Water Conference on March 22nd-24th. There was a fire off of Hawthorne and Bitterroot. There was an issue with the fire pump but some settings needed to be adjusted and now it seems to be running great.

Laura said we will have the rate increase proposal at the next meeting with the City.

David says the discussion has been a lot about the growth of both the City and the Heights.

TREASURE'S REPORT

The Gross Account is \$1, Service charge is \$411. The O&M account has been closed. The Payroll account ending was \$38,066.11. The Sweep account balance was \$186,875.51. We earned \$74 in interest. Total checking account balances \$224,942.62. Total net fee \$337.92. Stifel \$179,085.48. Remaining balance in

CD's \$6,130,647.08 for a total with Stifel of \$6,309,732.56. The First Interstate money market account was \$251,675.37 we received \$115.84 in interest on that account. Yellowstone bank CD \$219,584.53. Total 7,005,935.08

Tom states that the debt should be added to the treasure report.

OLD BUSINESS

There was no old business.

The meeting Adjourned at 6:49 PM

The next Meeting is April 12th 6:00 pm

Recording Secretary, Jennifer Burnside

Board President, Ming Cabrera

FIRST INTERSTATE BANK
401 N 31ST ST
BILLINGS, MT 59101

030 00011 01
ACCOUNT: XXXXXXXXXXXX4167
DOCUMENTS: 0

PAGE: 1
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
HEIGHTS BILLINGS
1540 POPELKA DR
BILLINGS MT 59105-4468

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To contact your local branch call 406-255-5000

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MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXX4167

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			02/28/23	186,875.51
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		274.83	03/01/23	187,150.34
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		12,133.67	03/02/23	199,284.01
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		16,754.67	03/03/23	216,038.68
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		20,877.85	03/06/23	236,916.53
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		9,918.41	03/07/23	246,834.94
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		18,346.89	03/08/23	265,181.83
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		530,002.03	03/09/23	795,183.86
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		34,463.45	03/10/23	829,647.31
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		16,503.21	03/13/23	846,150.52
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		2,243.76	03/14/23	848,394.28
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXX XXXXX2349	143,564.22		03/15/23	704,830.06
Money transfer	146,865.22		03/15/23	557,964.84
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		6,269.39	03/16/23	564,234.23
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXXX2349		4,711.68	03/17/23	568,945.91

TRANSFER FROM ANALYZED BIZ CKG ACCOUNT

XXXXXXXXXXXXXXXXXXXX2349

34,434.80 03/20/23

603,380.71

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FIRST INTERSTATE BANK
401 N 31ST ST
BILLINGS, MT 59101

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ACCOUNT: XXXXXXXXXXXX4167
DOCUMENTS: 0

PAGE: 2
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
HEIGHTS BILLINGS

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MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXX4167

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX XXXXX2349	6,420.64		03/21/23	596,960.07
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX XXXXX2349	3,110.34		03/22/23	593,849.73
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX XXXXX2349	15,049.86		03/23/23	578,799.87
TRANSFER TO ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX XXXXX2349	48,743.09		03/24/23	530,056.78
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		12,210.95	03/27/23	542,267.73
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		353.98	03/28/23	542,621.71
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		3,169.50	03/29/23	545,791.21
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		2,216.76	03/30/23	548,007.97
TRANSFER FROM ANALYZED BIZ CKG ACCOUNT XXXXXXXXXXXXXXXXXXXX2349		10,450.88	03/31/23	558,458.85
INTEREST		258.03	03/31/23	558,716.88
BALANCE THIS STATEMENT			03/31/23	558,716.88

TOTAL DAYS IN STATEMENT PERIOD 03/01/23 THROUGH 03/31/23: 31

TOTAL CREDITS	(19)	735,594.74	MINIMUM BALANCE	187,150.34
TOTAL DEBITS	(6)	363,753.37	AVG AVAILABLE BALANCE	525,532.23
			AVERAGE BALANCE	525,532.23

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AVERAGE LEDGER BALANCE:	525,532.23	INTEREST EARNED:	258.03
AVERAGE AVAILABLE BALANCE:	525,532.23	DAYS IN PERIOD:03/01/23-03/31/23:	31
INTEREST PAID THIS PERIOD:	258.03	ANNUAL PERCENTAGE YIELD EARNED:	.58%
INTEREST PAID 2023:	443.57		

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00012 01
ACCOUNT: XXXXXXXXXXXX7508
PAGE: 1
03/31/2023

TELEPHONE: 855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
1540 POPELKA DR
BILLINGS MT 59105-4468

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To contact your local branch call 406-255-5800

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STATE COUNTY MUNICIPALITY MONEY MARKET ACCOUNT XXXXXXXXXXXX7508

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			02/28/23	251,791.21
INTEREST		128.31	03/31/23	251,919.52
BALANCE THIS STATEMENT			03/31/23	251,919.52

TOTAL DAYS IN STATEMENT PERIOD 03/01/23 THROUGH 03/31/23: 31

TOTAL CREDITS (1) 128.31
TOTAL DEBITS (0) .00

- - - - - I N T E R E S T - - - - -

AVERAGE LEDGER BALANCE:	251,791.21	INTEREST EARNED:	128.31
AVERAGE AVAILABLE BALANCE:	251,791.21	DAYS IN PERIOD 03/01/23-03/31/23:	31
INTEREST PAID THIS PERIOD:	128.31	ANNUAL PERCENTAGE YIELD EARNED:	.60%
INTEREST PAID 2023:	376.47		

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00012 01
ACCOUNT: XXXXXXXXXXXX2349
DOCUMENTS: 46

PAGE: 1
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT
1540 POPELKA DR
BILLINGS MT 59105-4468

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To contact your local branch call 406-255-5800

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			02/28/23	1.00
IPAY SOLUTIONS BILL PMT BILL PMT		8.32	03/01/23	9.32
CHECKFREE COUNTY WAT XXXXXX5397		336.23	03/01/23	345.55
MERCHANT BANKCD DEPOSIT 496391735883		803.28	03/01/23	1,148.83
ENERGYLABORATORI PURCHASE COUNTY WATER DI	828.00		03/01/23	320.83
CHECK(S)	45.00		03/01/23	275.83
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	274.83		03/01/23	1.00
DEPOSIT		3,090.44	03/02/23	3,091.44
DEPOSIT		7,493.52	03/02/23	10,584.96
METAVANTE CORP BILL PAYMT 0901500		78.95	03/02/23	10,663.91
IPAY SOLUTIONS BILL PMT BILL PMT		154.56	03/02/23	10,818.47
CHECKFREE COUNTY WAT XXXXXX5397		442.47	03/02/23	11,260.94
MERCHANT BANKCD DEPOSIT 496391735883		873.73	03/02/23	12,134.67
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	12,133.67		03/02/23	1.00
DEPOSIT		1,918.09	03/03/23	1,919.09
DEPOSIT		2,281.55	03/03/23	4,200.64
DEPOSIT		3,212.57	03/03/23	7,413.21
DEPOSIT		7,893.68	03/03/23	15,306.89
METAVANTE CORP BILL PAYMT 33024-00		116.03	03/03/23	15,422.92
IPAY SOLUTIONS BILL PMT BILL PMT		865.62	03/03/23	16,288.54
MERCHANT BANKCD DEPOSIT 496391735883		965.58	03/03/23	17,254.12
CHECKFREE COUNTY WAT XXXXXX5397		2,042.26	03/03/23	19,296.38
Morrison Maierle WEB PAY XXXXXX0539				
	570.00		03/03/23	18,726.38
CHECK(S)	1,970.71		03/03/23	16,755.67

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

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ACCOUNT: XXXXXXXXXXXX0976
DOCUMENTS: 0

PAGE: 1
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
PAYROLL ACCOUNT
1540 POPELKA DR
BILLINGS MT 59105-4468

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To contact your local branch call 406-255-5800

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STATE COUNTY MUNICIPALITY CHECKING ACCOUNT XXXXXXXXXXXX0976

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			02/28/23	38,066.11
ASCENSUS TRUST RET PLAN 259835 03032023				
	1,640.66		03/03/23	36,425.45
ASCENSUS TRUST RET PLAN 259835 03032023				
	1,745.67		03/03/23	34,679.78
IRS USATAXPYMT 270346263103464 5,212.78			03/03/23	29,467.00
BILLINGS HEIGHTS PAYROLL 16,577.94			03/03/23	12,889.06
STATE OF MONTANA MT TAX PMT XXXXXX3002WTH				
	1,109.00		03/06/23	11,780.06
Service Charges February 2023 10.40			03/14/23	11,769.66
Money transfer		150,000.00	03/15/23	161,769.66
ASCENSUS TRUST RET PLAN 259835 03172023				
	1,698.05		03/17/23	160,071.61
ASCENSUS TRUST RET PLAN 259835 03172023				
	1,883.48		03/17/23	158,188.13
IRS USATAXPYMT 270347682991973 5,352.20			03/17/23	152,835.93
BILLINGS HEIGHTS PAYROLL 16,855.82			03/17/23	135,980.11
STATE OF MONTANA MT TAX PMT XXXXXX3002WTH				
	1,136.00		03/20/23	134,844.11
THE GUARDIAN APR GP INS 76988900WWA0000				
	1,981.01		03/22/23	132,863.10
ASCENSUS TRUST RET PLAN 259835 03312023				
	1,549.92		03/31/23	131,313.18
ASCENSUS TRUST RET PLAN 259835 03312023				
	1,672.83		03/31/23	129,640.35
BILLINGS HEIGHTS PAYROLL 3,409.63			03/31/23	126,230.72
IRS USATAXPYMT 270349000674505 7,227.54			03/31/23	119,003.18
HEALTH CARE SERV OBPPAYMT XXXXXX1016				

	16,296.78	03/31/23	102,706.40
BILLINGS HEIGHTS PAYROLL	16,884.13	03/31/23	85,822.27
BALANCE THIS STATEMENT		03/31/23	85,822.27
TOTAL DAYS IN STATEMENT PERIOD 03/01/23 THROUGH 03/31/23:			31
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FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00012 01
ACCOUNT: XXXXXXXXXXXX0976
DOCUMENTS: 0

PAGE: 2
03/31/2023

TELEPHONE: 855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
PAYROLL ACCOUNT

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STATE COUNTY MUNICIPALITY CHECKING ACCOUNT XXXXXXXXXXXX0976

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TOTAL CREDITS	(1)	150,000.00	MINIMUM BALANCE	11,769.66
TOTAL DEBITS	(18)	102,243.84	AVG AVAILABLE BALANCE	80,760.24
			AVERAGE BALANCE	80,760.24

- - - ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES - - -

*		TOTAL FOR		TOTAL	*
*		THIS PERIOD		YEAR TO DATE	*

* TOTAL OVERDRAFT FEES:		\$.00		\$.00	*

* TOTAL RETURNED ITEM FEES:		\$.00		\$.00	*

Balancing Your Checking Account

This form will assist you in balancing your checking account. Please complete all the information for the Statement Balance and Register Balance forms, and click the Calculate Balance buttons near the bottom of the page. **When the Adjusted Statement and Adjusted Check Register Balances at the bottom of the page equals each other, you have balanced your checking account.** If they do not equal each other, make sure all the information entered is correct and complete, and calculate and compare balances again.

TRANSFER TO MONEY MARKET SWEEP ACCOUNT	XXXXXXXXXXXXXXXXXX		
XXXXXXX4167	16,754.67	03/03/23	1.00
DEPOSIT		1,929.45 03/06/23	1,930.45
* * * C O N T I N U E D * * *			

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00012 01
ACCOUNT: XXXXXXXXXXXX2349
DOCUMENTS: 46

PAGE: 2
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
DEPOSIT		2,097.91	03/06/23	4,028.36
DEPOSIT		2,493.27	03/06/23	6,521.63
DEPOSIT		4,770.56	03/06/23	11,292.19
METAVANTE CORP BILL PAYMT 2305800		454.43	03/06/23	11,746.62
MERCHANT BANKCD DEPOSIT 496391735883		1,116.39	03/06/23	12,863.01
IPAY SOLUTIONS BILL PMT BILL PMT		1,239.56	03/06/23	14,102.57
CHECKFREE COUNTY WAT XXXXXX5397		1,544.64	03/06/23	15,647.21
MERCHANT BANKCD DEPOSIT 496391735883		2,167.74	03/06/23	17,814.95
MERCHANT BANKCD DEPOSIT 496391735883		3,612.90	03/06/23	21,427.85
INTUIT * QuickBooks 3092460	549.00		03/06/23	20,878.85
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXX4167	20,877.85		03/06/23	1.00
DEPOSIT		2,300.50	03/07/23	2,301.50
DEPOSIT		3,085.31	03/07/23	5,386.81
METAVANTE CORP BILL PAYMT 16654-00		233.05	03/07/23	5,619.86
IPAY SOLUTIONS BILL PMT BILL PMT		1,123.00	03/07/23	6,742.86
MERCHANT BANKCD DEPOSIT 496391735883		1,178.93	03/07/23	7,921.79
CHECKFREE COUNTY WAT XXXXXX5397		2,028.39	03/07/23	9,950.18
RETURNED DEPOSITED ITEM	30.77		03/07/23	9,919.41
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXX4167	9,918.41		03/07/23	1.00
DEPOSIT		1,960.47	03/08/23	1,961.47
DEPOSIT		2,763.91	03/08/23	4,725.38
DEPOSIT		8,626.71	03/08/23	13,352.09
IPAY SOLUTIONS BILL PMT BILL PMT		480.90	03/08/23	13,832.99
METAVANTE CORP BILL PAYMT 1505700		798.76	03/08/23	14,631.75
MERCHANT BANKCD DEPOSIT 496391735883		1,930.00	03/08/23	16,561.75
CHECKFREE COUNTY WAT XXXXXX5397		1,975.08	03/08/23	18,536.83
CHECK(S)	188.94		03/08/23	18,347.89
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXX4167	18,346.89		03/08/23	1.00
DEPOSIT		2,261.25	03/09/23	2,262.25
DEPOSIT		6,367.59	03/09/23	8,629.84
DEPOSIT		518,232.73	03/09/23	526,862.57
METAVANTE CORP BILL PAYMT 33079-00		235.76	03/09/23	527,098.33
IPAY SOLUTIONS BILL PMT BILL PMT		359.69	03/09/23	527,458.02
MERCHANT BANKCD DEPOSIT 496391735883		1,123.55	03/09/23	528,581.57

CHECKFREE COUNTY WAT XXXXXX5397	1,421.46	03/09/23	530,003.03
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX			
XXXXXXXX4167	530,002.03	03/09/23	1.00
* * * C O N T I N U E D * * *			

FIRST INTERSTATE BANK
PO BOX 31438
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030 00012 01
ACCOUNT: XXXXXXXXXXXX2349
DOCUMENTS: 46

PAGE: 3
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
DEPOSIT		1,988.85	03/10/23	1,989.85
DEPOSIT		8,769.45	03/10/23	10,759.30
METAVANTE CORP BILL PAYMT 24224-00		422.55	03/10/23	11,181.85
IPAY SOLUTIONS BILL PMT BILL PMT		790.79	03/10/23	11,972.64
County Water Dis Budget Bil XXXXX1683		1,126.26	03/10/23	13,098.90
MERCHANT BANKCD DEPOSIT 496391735883		1,451.75	03/10/23	14,550.65
CHECKFREE COUNTY WAT XXXXXX5397		1,662.97	03/10/23	16,213.62
HEIGHTS WATER DI UTIL BILL HEIGHTS WATER D		18,250.83	03/10/23	34,464.45
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	34,463.45		03/10/23	1.00
DEPOSIT		1,685.28	03/13/23	1,686.28
DEPOSIT		2,022.60	03/13/23	3,708.88
DEPOSIT		7,521.89	03/13/23	11,230.77
METAVANTE CORP BILL PAYMT 11110-00		184.12	03/13/23	11,414.89
CHECKFREE COUNTY WAT XXXXXX5397		505.99	03/13/23	11,920.88
MERCHANT BANKCD DEPOSIT 496391735883		897.75	03/13/23	12,818.63
IPAY SOLUTIONS BILL PMT BILL PMT		997.07	03/13/23	13,815.70
MERCHANT BANKCD DEPOSIT 496391735883		1,362.04	03/13/23	15,177.74
MERCHANT BANKCD DEPOSIT 496391735883		3,761.80	03/13/23	18,939.54
NORTHWESTERN NWE BILL 1249548	127.91		03/13/23	18,811.63
NORTHWESTERN NWE BILL 0246071	134.17		03/13/23	18,677.46
Tri County Telep Phone Bill XXXXX804-3				
	144.91		03/13/23	18,532.55
NORTHWESTERN NWE BILL 1563885	356.98		03/13/23	18,175.57
NORTHWESTERN NWE BILL 0286453	878.86		03/13/23	17,296.71
CHECK(S)	792.50		03/13/23	16,504.21
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX XXXXXXXX4167	16,503.21		03/13/23	1.00
DEPOSIT		4,682.95	03/14/23	4,683.95
METAVANTE CORP BILL PAYMT 0414800		93.78	03/14/23	4,777.73
IPAY SOLUTIONS BILL PMT BILL PMT		333.40	03/14/23	5,111.13
MERCHANT BANKCD DEPOSIT 496391735883		454.73	03/14/23	5,565.86
CHECKFREE COUNTY WAT XXXXXX5397		777.92	03/14/23	6,343.78
Service Charges February 2023	507.76		03/14/23	5,836.02
ACH RETURNED ITEM R01 27104-00 314074264112610				
	21.26		03/14/23	5,814.76
Montana DEQ Montana DE 000008149245716				

	70.00	03/14/23	5,744.76
County Water Dis Kinetic XXXXX1683			
	3,500.00	03/14/23	2,244.76
* * *	C O N T I N U E D	* * *	

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00012 01
ACCOUNT: XXXXXXXXXXXX2349
DOCUMENTS: 46

PAGE: 4
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	2,243.76		03/14/23	1.00
DEPOSIT		5,079.83	03/15/23	5,080.83
IPAY SOLUTIONS BILL PMT BILL PMT		144.24	03/15/23	5,225.07
METAVANTE CORP BILL PAYMT 18017-00		222.68	03/15/23	5,447.75
CHECKFREE COUNTY WAT XXXXXX5397		478.84	03/15/23	5,926.59
MERCHANT BANKCD DEPOSIT 496391735883		1,270.45	03/15/23	7,197.04
Money transfer		146,865.22	03/15/23	154,062.26
Outgoing Wire 315979 CITY OF BILLINGS- PUD				
	145,882.88		03/15/23	8,179.38
Money transfer	150,000.00		03/15/23	141,820.62-
FDMS FDMS PYMT 052-1480741-000	29.93		03/15/23	141,850.55-
County Water Dis February 1 XXXXX1683				
	850.00		03/15/23	142,700.55-
WEX INC FLEET DEBI 9100009036252	862.67		03/15/23	143,563.22-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT				
XXXXXXXXXXXXXXXXXXXX4167		143,564.22	03/15/23	1.00
DEPOSIT		1,510.88	03/16/23	1,511.88
DEPOSIT		4,150.83	03/16/23	5,662.71
County Water Dis Special - XXXXX1683		21.26	03/16/23	5,683.97
METAVANTE CORP BILL PAYMT 2300300		24.17	03/16/23	5,708.14
IPAY SOLUTIONS BILL PMT BILL PMT		106.57	03/16/23	5,814.71
CHECKFREE COUNTY WAT XXXXXX5397		285.21	03/16/23	6,099.92
MERCHANT BANKCD DEPOSIT 496391735883		579.66	03/16/23	6,679.58
VERIZON WIRELESS PAYMENTS 057191517400001				
	211.56		03/16/23	6,468.02
CHECK(S)	197.63		03/16/23	6,270.39
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	6,269.39		03/16/23	1.00
DEPOSIT		3,710.77	03/17/23	3,711.77
METAVANTE CORP BILL PAYMT 07101-00		27.00	03/17/23	3,738.77
IPAY SOLUTIONS BILL PMT BILL PMT		44.17	03/17/23	3,782.94
CHECKFREE COUNTY WAT XXXXXX5397		391.80	03/17/23	4,174.74
MERCHANT BANKCD DEPOSIT 496391735883		1,133.50	03/17/23	5,308.24
CHECK(S)	595.56		03/17/23	4,712.68
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	4,711.68		03/17/23	1.00

DEPOSIT	22,494.32	03/20/23	22,495.32
IPAY SOLUTIONS BILL PMT BILL PMT	31.74	03/20/23	22,527.06
CHECKFREE COUNTY WAT XXXXXX5397	295.22	03/20/23	22,822.28
* * * C O N T I N U E D * * *			

FIRST INTERSTATE BANK
PO BOX 31438
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030 00012 01
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DOCUMENTS: 46

PAGE: 5
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
MERCHANT BANKCD DEPOSIT 496391735883		610.73	03/20/23	23,433.01
MERCHANT BANKCD DEPOSIT 496391735883		619.72	03/20/23	24,052.73
County Water Dis Payments XXXXX1683		933.50	03/20/23	24,986.23
MERCHANT BANKCD DEPOSIT 496391735883		1,030.66	03/20/23	26,016.89
HEIGHTS WATER DI UTIL BILL HEIGHTS WATER D		8,418.91	03/20/23	34,435.80
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXX4167	34,434.80		03/20/23	1.00
DEPOSIT		2,653.98	03/21/23	2,654.98
METAVANTE CORP BILL PAYMT 21045-00		27.44	03/21/23	2,682.42
IPAY SOLUTIONS BILL PMT BILL PMT		238.00	03/21/23	2,920.42
CHECKFREE COUNTY WAT XXXXXX5397		487.20	03/21/23	3,407.62
MERCHANT BANKCD DEPOSIT 496391735883		634.07	03/21/23	4,041.69
MASTERCARD PAYMENT 552746XXXXX3586				
	14.99		03/21/23	4,026.70
MASTERCARD PAYMENT 552746XXXXX3916				
	44.32		03/21/23	3,982.38
CHECK(S)	10,402.02		03/21/23	6,419.64-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT				
XXXXXXXXXXXXXXXXXXXXX4167		6,420.64	03/21/23	1.00
IPAY SOLUTIONS BILL PMT BILL PMT		24.59	03/22/23	25.59
METAVANTE CORP BILL PAYMT 2911000		43.10	03/22/23	68.69
CHECKFREE COUNTY WAT XXXXXX5397		180.16	03/22/23	248.85
MERCHANT BANKCD DEPOSIT 496391735883		1,565.42	03/22/23	1,814.27
ACH RETURNED ITEM R01 04054-00 092905249279386				
	28.21		03/22/23	1,786.06
ACH RETURNED ITEM R01 03085-00 091407170000018				
	127.65		03/22/23	1,658.41
ENERGYLABORATORI PURCHASE BILLINGS HEIGHT				
	495.00		03/22/23	1,163.41
MASTERCARD PAYMENT 552746XXXXX5242				
	818.39		03/22/23	345.02
MASTERCARD PAYMENT 552747XXXXX3789				
	3,454.36		03/22/23	3,109.34-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT				
XXXXXXXXXXXXXXXXXXXXX4167		3,110.34	03/22/23	1.00
DEPOSIT		4,979.96	03/23/23	4,980.96
CHECKFREE COUNTY WAT XXXXXX5397		346.38	03/23/23	5,327.34

MERCHANT BANKCD DEPOSIT 496391735883	1,482.05	03/23/23	6,809.39
CHECK(S)	21,858.25	03/23/23	15,048.86-
* * * C O N T I N U E D * * *			

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00012 01
ACCOUNT: XXXXXXXXXXXX2349
DOCUMENTS: 46

PAGE: 6
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT				
XXXXXXXXXXXXXXXXXXXX4167		15,049.86	03/23/23	1.00
IPAY SOLUTIONS BILL PMT BILL PMT		21.01	03/24/23	22.01
METAVANTE CORP BILL PAYMT 1905300		26.12	03/24/23	48.13
CHECKFREE COUNTY WAT XXXXXX5397		71.29	03/24/23	119.42
County Water Dis Special - XXXXX1683		205.00	03/24/23	324.42
MERCHANT BANKCD DEPOSIT 496391735883		1,070.10	03/24/23	1,394.52
ENERGYLABORATORI PURCHASE COUNTY WATER DI	495.00		03/24/23	899.52
INTERSTATEENGINE WEBPAYMENT	1,952.00		03/24/23	1,052.48-
INTERSTATEENGINE WEBPAYMENT	2,095.00		03/24/23	3,147.48-
INTERSTATEENGINE WEBPAYMENT	6,753.94		03/24/23	9,901.42-
INTERSTATEENGINE WEBPAYMENT	12,922.17		03/24/23	22,823.59-
INTERSTATEENGINE WEBPAYMENT	25,918.50		03/24/23	48,742.09-
TRANSFER FROM MONEY MARKET SWEEP ACCOUNT				
XXXXXXXXXXXXXXXXXXXX4167		48,743.09	03/24/23	1.00
DEPOSIT		10,216.19	03/27/23	10,217.19
METAVANTE CORP BILL PAYMT 2100800		57.92	03/27/23	10,275.11
IPAY SOLUTIONS BILL PMT BILL PMT		125.52	03/27/23	10,400.63
MERCHANT BANKCD DEPOSIT 496391735883		173.91	03/27/23	10,574.54
CHECKFREE COUNTY WAT XXXXXX5397		244.10	03/27/23	10,818.64
MERCHANT BANKCD DEPOSIT 496391735883		341.68	03/27/23	11,160.32
MERCHANT BANKCD DEPOSIT 496391735883		1,960.19	03/27/23	13,120.51
MDU PAYMENTS XXXXXX1000	643.56		03/27/23	12,476.95
CHECK(S)	265.00		03/27/23	12,211.95
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	12,210.95		03/27/23	1.00
County Water Dis Special - XXXXX1683		28.21	03/28/23	29.21
METAVANTE CORP BILL PAYMT 20055-00		36.40	03/28/23	65.61
IPAY SOLUTIONS BILL PMT BILL PMT		187.35	03/28/23	252.96
CHECKFREE COUNTY WAT XXXXXX5397		206.55	03/28/23	459.51
MERCHANT BANKCD DEPOSIT 496391735883		705.76	03/28/23	1,165.27
MONTANASTATEFUND PREMIUM XXXXX9518	810.29		03/28/23	354.98
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	353.98		03/28/23	1.00
IPAY SOLUTIONS BILL PMT BILL PMT		93.08	03/29/23	94.08

METAVANTE CORP BILL PAYMT 0602400	106.08	03/29/23	200.16
CHECKFREE COUNTY WAT XXXXXX5397	241.53	03/29/23	441.69
MERCHANT BANKCD DEPOSIT 496391735883	3,298.81	03/29/23	3,740.50
* * * C O N T I N U E D * * *			

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00012 01
ACCOUNT: XXXXXXXXXXXX2349
DOCUMENTS: 46

PAGE: 7
03/31/2023

TELEPHONE:855-342-3400

COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
Morrison Maierle WEB PAY XXXXXX0539	570.00		03/29/23	3,170.50
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	3,169.50		03/29/23	1.00
CHECKFREE COUNTY WAT XXXXXX5397		375.96	03/30/23	376.96
MERCHANT BANKCD DEPOSIT 496391735883		2,032.95	03/30/23	2,409.91
CHECK(S)	192.15		03/30/23	2,217.76
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	2,216.76		03/30/23	1.00
DEPOSIT		8,591.82	03/31/23	8,592.82
County Water Dis Special - XXXXX1683		127.65	03/31/23	8,720.47
CHECKFREE COUNTY WAT XXXXXX5397		253.10	03/31/23	8,973.57
IPAY SOLUTIONS BILL PMT BILL PMT		372.04	03/31/23	9,345.61
MERCHANT BANKCD DEPOSIT 496391735883		1,158.59	03/31/23	10,504.20
CHECK(S)	52.32		03/31/23	10,451.88
TRANSFER TO MONEY MARKET SWEEP ACCOUNT XXXXXXXXXXXXXXXX				
XXXXXXXX4167	10,450.88		03/31/23	1.00
BALANCE THIS STATEMENT			03/31/23	1.00

TOTAL DAYS IN STATEMENT PERIOD 03/01/23 THROUGH 03/31/23: 31

TOTAL CREDITS	(140)	1,134,596.83	MINIMUM BALANCE	1.00
TOTAL DEBITS	(66)	1,134,596.83	AVG AVAILABLE BALANCE	1.00
			AVERAGE BALANCE	1.00

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YOUR CHECKS SEQUENCED

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DATE...	CHECK #	AMOUNT	DATE...	CHECK #	AMOUNT	DATE...	CHECK #	AMOUNT
03/01	10813	45.00	03/23	10819	21,858.25	03/27	10824*	265.00
03/03	10814	1,970.71	03/17	10820	232.26	03/31	10826*	52.32
03/13	10815	792.50	03/16	10821	105.00	03/30	10831	192.15
03/17	10816*	363.30	03/16	10822	92.63			
03/08	10818	188.94	03/21	10823	10,402.02			

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

04/07/23
08:56:11

BILLINGS HEIGHTS WATER DISTRICT
Check Register for Gross Receipts
For the Accounting Period: 3/23

Page: 2 of 3
Report ID: AP300

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
10816	S	27 BADGER METER, INC.	363.30	03/02/23	3/23		
10817	S	474 BUSINESS RADIO LICENSING	110.00	03/02/23		CL 426	363.30
10818	S	223 KB CHEMICAL INC	188.94	03/02/23	3/23	CL 427	110.00
10819	S	52 BLACK MOUNTAIN SOFTWARE	21858.25	03/08/23	3/23	CL 424	188.94
10820	S	296 NORTHWEST PIPE FITTINGS INC	232.26	03/08/23		CL 435	21858.25
10821	S	355 ST. VINCENT HEALTHCARE	105.00	03/08/23	3/23	CL 437	232.26
10822	S	404 UTILITIES UNDERGROUND LOCATION CENTER	92.63	03/08/23	3/23	CL 438	105.00
10823	S	436 YELLOWSTONE WATERWORKS1	10402.02	03/08/23	3/23	CL 436	92.63
10824	S	366 SUSAN SWIMLEY	265.00	03/14/23	3/23	CL 439	10402.02
10825	S	999999 GARY LUTON	1.13	03/21/23		CL 443	265.00
10826	S	999999 KAMI & JOHN LAMB	52.32	03/21/23	3/23	CL 450	1.13
10827	S	999999 PAMELA RICE	6.62	03/21/23		CL 449	52.32
10828	S	999999 PATRICIA FOSTER	1.84	03/21/23		CL 446	6.62
10829	S	999999 SARA COLLINGS	212.01	03/21/23		CL 447	1.84
10830	S	476 MONTANA MOBILE DOCUMENT SHREDDING	80.30	03/22/23		CL 448	212.01
10831	S	296 NORTHWEST PIPE FITTINGS INC	192.15	03/22/23	3/23	CL 451	80.30
10832	S	317 PAYNEWEST INSURANCE	100.00	03/28/23		CL 452	192.15
10833	S	390 TRUE NORTH CONTRACTING LLC	5212.50	03/28/23		CL 466	100.00
10834	S	399 UNITED STATES POST OFFIC	1931.48	03/29/23		CL 465	5212.50
						CL 467	1931.48
Total for Claim Checks			252148.99				
Count for Claim Checks			43				

* denotes missing check number(s)

of Checks: 43 Total: 252148.99

04/07/23
08:56:11

BILLINGS HEIGHTS WATER DISTRICT
Fund Summary for Claim Check Register
For the Accounting Period: 3/23

Fund/Account	Amount
5210 Water 101012	\$252,148.99
Total:	\$252,148.99

04/07/23
08:58:57

BILLINGS HEIGHTS WATER DISTRICT
Check Register For Payrolls from 03/01/23 to 03/31/23

Page: 1 of 2
Report ID: W100A

Check #	Payee #/Name	Check Amount	Date Issued	Period Redeemed	Receipt Acct
-89860	4 DAVID P BROOKSHIRE	2935.15	03/03/23	3/23	
-89859	6 JENNIFER M BURNSIDE	1500.16	03/03/23	3/23	
-89858	10 QUIN T FUHRMAN	1803.92	03/03/23	3/23	
-89857	2 CLAY J MCCAFFREE	1989.03	03/03/23	3/23	
-89856	11 SUZANNE M MCKETHEN	1260.88	03/03/23	3/23	
-89855	1 ANDREW W REICHENBACH	1603.86	03/03/23	3/23	
-89854	7 JOSHUA C SIMPSON	2046.81	03/03/23	3/23	
-89853	5 DEREK WEIS	1600.59	03/03/23	3/23	
-89852	3 COLTON S WESKAMP	1837.54	03/03/23	3/23	
-89851	SIT MT DEPT OF REVENUE	1109.00	03/02/23	3/23	
-89850	FIT EFTPS	5212.78	03/02/23	3/23	
-89849	401K ASCENSUS	2223.43	03/03/23	3/23	
-89848	401K LOAN ASCENSUS	209.83	03/03/23	3/23	
-89847	401K PS ASCENSUS	953.07	03/03/23	3/23	
-89846	4 DAVID P BROOKSHIRE	2865.75	03/17/23	3/23	
-89845	6 JENNIFER M BURNSIDE	1500.16	03/17/23	3/23	
-89844	10 QUIN T FUHRMAN	2083.69	03/17/23	3/23	
-89843	2 CLAY J MCCAFFREE	1783.94	03/17/23	3/23	
-89842	11 SUZANNE M MCKETHEN	1260.88	03/17/23	3/23	
-89841	1 ANDREW W REICHENBACH	1905.94	03/17/23	3/23	
-89840	7 JOSHUA C SIMPSON	2046.81	03/17/23	3/23	
-89839	5 DEREK WEIS	1477.52	03/17/23	3/23	
-89838	3 COLTON S WESKAMP	1931.13	03/17/23	3/23	
-89837	FIT EFTPS	5352.20	03/17/23	3/23	
-89836	SIT MT DEPT OF REVENUE	1136.00	03/17/23	3/23	
-89835	401K ASCENSUS	2313.92	03/17/23	3/23	

04/07/23
08:58:57

BILLINGS HEIGHTS WATER DISTRICT
Check Register For Payrolls from 03/01/23 to 03/31/23

Page: 2 of 2
Report ID: W100A

Check #	Payee #/Name	Check Amount	Date Issued	Period Redeemed	Receipt Acct
-89834	401K LOAN ASCENSUS	279.23	03/17/23	3/23	
-89833	401K PS ASCENSUS	988.38	03/17/23	3/23	
-89832	4 DAVID P BROOKSHIRE	3144.98	03/31/23	3/23	
-89831	6 JENNIFER M BURNSIDE	1501.22	03/31/23	3/23	
-89830	10 QUIN T FUHRMAN	1803.92	03/31/23	3/23	
-89829	2 CLAY J MCCAFFREE	1696.17	03/31/23	3/23	
-89828	11 SUZANNE M MCKETHEN	1260.88	03/31/23	3/23	
-89827	1 ANDREW W REICHENBACH	1659.15	03/31/23	3/23	
-89826	7 JOSHUA C SIMPSON	2046.81	03/31/23	3/23	
-89825	5 DEREK WEIS	1651.81	03/31/23	3/23	
-89824	3 COLTON S WESKAMP	2119.19	03/31/23	3/23	
-89823	FIT EFTPS	5246.27	03/31/23	3/23	
-89822	SIT MT DEPT OF REVENUE	1117.00	03/31/23	3/23	
-89821	3 COLTON S WESKAMP	3409.63	03/31/23	3/23	
-89820	FIT EFTPS	1981.27	03/30/23	3/23	
-89819	SIT MT DEPT OF REVENUE	318.09	03/30/23	3/23	
-89818	401K ASCENSUS	2242.35	03/31/23	3/23	
-89817	401K PS ASCENSUS	980.40	03/31/23	3/23	
-89816	HEALTH INS BCBS	16296.78	03/31/23	3/23	
-89815	DENTAL GUARDIAN	1981.02	03/31/23	3/23	
-89814	Unempl. Insur. MT UNEMPLOYMENT	996.37	04/04/23	3/23	

* denotes missing check number(s)

of Checks: 47

Total: 104664.91

Electronic Checks: 104,664.91
Non-electronic Checks: 0.00

FIRST INTERSTATE BANK
PO BOX 31438
BILLINGS, MT 59107-1438

030 00012 01
ACCOUNT: XXXXXXXXXXXX2349
DOCUMENTS: 46

PAGE: 8
03/31/2023

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COUNTY WATER DISTRICT OF
BILLINGS HEIGHTS
GROSS INCOME ACCT

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ANALYZED BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX2349

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- - - ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES - - -

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*****
*                                     |          TOTAL FOR          |          TOTAL          *
*                                     |        THIS PERIOD        |        YEAR TO DATE    *
*-----*
* TOTAL OVERDRAFT FEES:             |          $.00           |          $.00          *
*-----*
* TOTAL RETURNED ITEM FEES:         |          $.00           |          $.00          *
*****
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Balancing Your Checking Account

This form will assist you in balancing your checking account. Please complete all the information for the Statement Balance and Register Balance forms, and click the Calculate Balance buttons near the bottom of the page. **When the Adjusted Statement and Adjusted Check Register Balances at the bottom of the page equals each other, you have balanced your checking account.** If they do not equal each other, make sure all the information entered is correct and complete, and calculate and compare balances again.



Department of Public Health and Human Services

Human and Community Services Division ♦ Intergovernmental Human Services Bureau (IHSB)

1400 Carter Drive, P.O. Box 202956 ♦ Helena, MT 59620

Fax: (406) 444-1970 ♦ <https://dphhs.mt.gov>

They always email us for the current bill

Greg Gianforte, Governor

Charlie Brereton, Director



DATE: March 13, 2023
TO: LIHWAP Water and Sewer Vendors
FROM: Sara Loewen, Bureau Chief
SUBJECT: Important Dates for the 2022-2023 LIHWAP

Thank you for your partnership to provide income eligible Montanans fuel assistance through the Low-Income Home Water Assistance Program (LIHWAP). LIHWAP will be defunded on September 30, 2023. The Department is providing this written guidance regarding important dates for the end of LIHWAP.

The last day to apply for LIHWAP is May 1, 2023. LIHWAP applications postmarked or delivered by close of business May 1, 2023, will be accepted and processed. All regular LIHWAP benefits will be issued by the department no later than June 22, 2023.

The Department has LIHWAP funding available to allow a supplemental benefit to be issued to active water and sewer accounts for all eligible households. LIHWAP benefits can be used to pay all home water and/or sewer charges previously incurred or incurs through August 31, 2023. To ensure that eligible LIHWAP households can fully utilize their benefits, the Department is providing this written guidance that **any LIHWAP attributable credit balance must be returned to the department no later than September 30, 2023.**

All LIHWAP attributable credit balances need to be returned to the Department within ninety (90) days from the date of discontinued service. Discontinued service includes changes of address, account number, fuel type, or death of recipient. Please include the customer's name, LIHWAP benefit issuance date, and account number with remittance. The benefit issuance date is critical to ensure the refund is attributed to the correct funding period.

The mailing address for returned funds due to discontinued service is:

DPHHS/HCSB/IHSB
P.O. BOX 202956
HELENA, MT 59620
ATTN: Sheri Shepherd

For LIHWAP related questions please email sshepherd2@mt.gov or call 406-447-4269.

County Water District Billings Heights
Treasurer's Summary Report as of

		28-Feb-23		31-Mar-23	
Checking					
FIB Gross Income Account		\$ 1.00	\$ (411.92)	\$ 1.00	\$ (507.76)
FIB Operational & Maintenance		\$ -		\$ -	
FIB Payroll Account		\$ 38,066.11		\$ 85,822.27	
FIB Sweep Account		\$ 186,875.51	\$ 74.00	\$ 558,716.88	
Total Checking		\$ 224,942.62	\$ (337.92)	\$ 644,540.15	\$ (507.76)
Investments					
Stifel - Cash & Equivalent		\$ 179,085.48		\$ 435,048.00	
Stifel - Fixed Income CD's		\$ 6,130,647.08		\$ 5,896,384.00	
Total Stifel Investments		\$ 6,309,732.56		\$ 6,331,432.00	
First Interstate Bank Savings		\$ 251,675.37	\$ 115.84	\$ 251,919.52	\$ 128.31
Yellowstone Bank Reserve CD		\$ 219,584.53		\$ 219,584.53	
Total Investments		\$ 471,259.90	\$ 115.84	\$ 471,375.74	\$ 128.31
Total Cash Position		\$ 7,005,935.08	\$ (222.08)	\$ 7,447,476.20	\$ (379.45)



March 1 -
March 31, 2023
Account Number:

Page 1 of 18
2491-9615

1 1 1 D55111 SSNR00901

COUNTY WATER DISTRICT
OF BILLINGS HEIGHTS
1540 POPELKA
BILLINGS MT 59105-4468



Your Financial Advisor (M805):

STEPHEN KNUDSON, CFP (R)
Telephone: (406) 252-2447

Office Serving Your Account:

401 NORTH 31ST STREET
SUITE 1610
BILLINGS, MT 59101

PRIMARY INVESTMENT OBJECTIVE: Income

RISK TOLERANCE: Moderately Conservative

For a full definition of this objective and risk tolerance, including the use of margin, please see www.stifel.com, IMPORTANT DISCLOSURES, or contact your Financial Advisor. If you have any questions concerning your investment objective or risk tolerance, or wish to make a change, please contact your Financial Advisor or the Branch Manager for this office.

TRADING TAX LOT RELIEF METHOD: First In, First Out

INVESTOR UPDATE

At December 31, 2022, Stifel, Nicolaus & Company, Incorporated had net capital of \$538,644,698 or \$516,252,049 in excess of the minimum requirement of \$22,392,649. The December 31, 2022 Statement of Financial Condition is available at no charge by calling (800) 488-0970 or logging onto www.stifel.com.

ACCOUNT PROTECTION

Stifel, Nicolaus & Company, Incorporated provides up to \$150 million of coverage for securities held in client accounts, of which \$1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at www.stifel.com/disclosures/account-agreement.

STIFEL PRESTIGE® ACCOUNT STATEMENT

PORTFOLIO SUMMARY

	March 31	February 28
Net Cash Equivalents **	435,047.27	179,085.48
Net Portfolio Assets held at Stifel ⁴	5,896,384.25	6,130,647.08
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$6,331,431.52	\$6,309,732.56

YOUR CHANGE IN PORTFOLIO VALUE

	March 31	February 28
Net Cash Flow (Inflows/Outflows) ²		
Securities Transferred In/Out		
Income and Distributions	7,571.37	24,090.32
Change in Securities Value	14,127.59	-7,065.32
Net Change in Portfolio Value	\$21,698.96	\$17,025.00

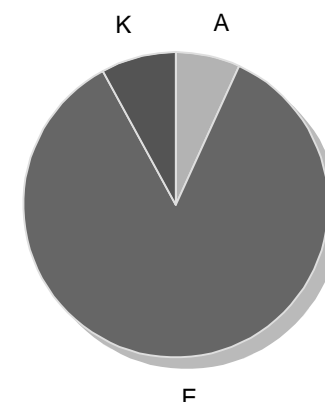
** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.

² Does not include cost or proceeds for buy or sell transactions.

⁴ Includes balances which are FDIC insured bank deposits, not cash held in your Securities Account and not covered by SIPC.

YOUR ASSET SUMMARY

	Value on	Percentage of
	March 31, 2023 (\$)	your account
A Net Cash Equivalents**	435,047.27	6.87%
E Fixed Income-Other	5,393,440.22	85.19%
K Stifel Smart Rate ⁴	502,944.03	7.94%
Total Assets	\$6,331,431.52	100.00%



ASSET SUMMARY

Value as of March 31, 2023					Gains/(-)Losses		
	<i>At Stifel</i>	<i>Not at Stifel</i>	<i>Total</i>	<i>% of assets *</i>	<i>Unrealized</i>	<i>Realized</i>	
						<i>This Period</i>	<i>Year-to-date</i>
Cash							
Cash Sweep**	435,047.27		435,047.27	6.87%			
Margin Balance							
A. Net Cash Equivalents	\$435,047.27		\$435,047.27	6.87%			
B. Equities							
C. Preferreds							
D. Fixed Income-Muni							
E. Fixed Income-Other	5,393,440.22		5,393,440.22	85.19%	-159,905.48		
F. Mutual Funds							
G. Unit Investment Trusts							
H. Insurance Products							
I. Alternative Investments							
J. Other Investments							
K. Stifel Smart Rate Program **	502,944.03		502,944.03	7.94%			
Net Portfolio Assets	\$5,896,384.25	\$0.00	\$5,896,384.25	93.13%	-\$159,905.48	\$0.00	\$0.00
Net Portfolio Value	\$6,331,431.52	\$0.00	\$6,331,431.52	100.00%	-\$159,905.48	\$0.00	\$0.00

INCOME & DISTRIBUTION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Dividends	Tax-Exempt		
	Taxable		
Interest	Tax-Exempt		
	Taxable	57,712.56	7,571.37
Capital Gain Distributions			
Return of Principal			
Other			
Total Income & Distributions		\$57,712.56	\$7,571.37

INFORMATION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Accrued Interest Paid	Tax-Exempt		
	Taxable		
Accrued Interest Received	Tax-Exempt		
	Taxable		
Gross Proceeds		650,000.00	250,000.00
Federal Withholding			
Foreign Taxes Paid			
Margin Interest Charged			

* Please note "% of assets" figures are shown gross of any amounts owed to Stifel and/or net short positions.

** Include balances which are FDIC insured bank deposits, not cash held in your Securities Account and not covered by SIPC.

**ASSET DETAILS**

This section shows the cash equivalents and/or securities in your account. Prices obtained from outside sources are considered reliable but are not guaranteed by Stifel. Actual prices may vary, and upon sale, you may receive more or less than your original purchase price. Contact your Financial Advisor for current price quotes. Gain/Loss is provided for informational purposes only. Cost basis may be adjusted for, but not limited to, amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. The Gain/Loss information should not be used for tax preparation without the assistance of your tax advisor. Lot detail quantity displayed is truncated to the one thousandth of a share.

NET CASH EQUIVALENTS

	<i>Current value</i>	<i>Cost Basis</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
STIFEL FDIC INSURED	435,047.27	435,047.27	1,957.71	0.45%
Total Net Cash Equivalents	\$435,047.27	\$435,047.27	\$1,957.71	0.45%

STIFEL INSURED BANK DEPOSIT PROGRAM

Funds deposited through the Stifel Insured Bank Deposit Program (the "Program") may be deposited at multiple banks. The Program's Disclosure Statement is available at www.stifel.com/disclosures/account-agreement. The deposits are not covered by the Securities Investor Protection Corporation ("SIPC"). Deposits are insured by the FDIC within applicable limits.

Balances in the Program or in any money market fund offered as an available fund for Cash Investment Services at Stifel, subject to applicable limits, can be liquidated upon request and the proceeds returned to your securities account or can be distributed directly to you with the proper withdrawal form on file.

PORTFOLIO ASSETS - HELD AT STIFEL

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
TOYOTA FINL SVGS BANK HENDERSON NV CD FDIC #57542 IAM CPN 1.850% DUE 05/11/23 DTD 05/11/22 FC 05/11/23 CUSIP: 89235MNE7	Cash	250,000	99.6430 " 249,107.50	99.4020 248,505.00	4,118.15	602.50	4,625.00	1.86%
SALLIE MAE BANK SALT LAKE CITY UT CD FDIC #58177 CPN 3.300% DUE 07/11/23 DTD 07/11/18 FC 01/11/19 CUSIP: 795450U29 <i>Original Cost: 91,442.00</i>	Cash	87,000	99.5070 " 86,571.09	100.3900 87,339.27	629.27	-768.18	2,871.00	3.32%

03/31/23
13:54:26

BILLINGS HEIGHTS WATER DISTRICT
Quarterly Income Statement
For the Accounting Period: 13 / 23

Page: 1 of 3
Report ID: LB170QX

5210 Water

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Current YTD	Budget	Variance
Revenue							
Revenue Charges for Service							
343021 Water Revenue	2,123,435	869,172	771,015		3,763,622	4,795,496	-1,031,874
343023 Hydrant Rental	1,040	320			1,360		1,360
343026 Service Line Fee	177,871	10,981	1,830		190,682	184,000	6,682
343027 Misc Water Revenue	-40,675	14,304	532,369		505,998	396	505,602
343028 Buy-In Fees						187,835	-187,835
343300 Misc Charges for Services	1,696	1,217			2,913	107,176	-104,263
343380 Inspection Fees	900	200			1,100	314	786
343810 Federal Grants						535,182	-535,182
369899 Interest Paid on Security	-4,254	-2,265			-6,519		-6,519
Total Revenue Charges for	2,260,013	893,929	1,305,214		4,459,156	5,810,399	-1,351,243
Total Revenue	2,260,013	893,929	1,305,214		4,459,156	5,810,399	-1,351,243
Cost of Goods Sold							
899 Water Purchased	992,455	856,643	456,915		2,306,014	2,844,229	538,215
Total Cost of Goods Sold	992,455	856,643	456,915		2,306,014	2,844,229	538,215
Gross Profit	1,267,558	37,286	848,299		2,153,142		
Operating Expenses							
110 Salary	159,969	144,202	166,061		470,232	590,160	119,928
112 Directors Fees	2,050	3,550	1,750		7,350	11,400	4,050
114 Salary - Bonus						2,000	2,000
141						8,426	8,426
142 FICA - SS/Medicare	12,243	11,031	12,704		35,978	45,562	9,584
145 Unemployment	1,256	1,031	950		3,237	3,545	308
146 Workers Comp	2,815	1,150	863		4,828	13,150	8,322
147 Retirement Benefits	15,723	11,076	11,622		38,422	55,840	17,418
148 Employee Insurance	51,778	52,796	54,833		159,407	227,732	68,325
149 Payroll Taxes						5,745	5,745
211 Office Supplies & Equip	500	915	1,364		2,779	24,342	21,563
221 Operating Supplies	921	1,098	1,178		3,197	6,000	2,803
222 Lab and Medical Supplies	302	15			317	262	-55
226 Clothing & Uniforms	624		669		1,292	800	-492
231 Gas, Oil, Fuel	7,495	4,080	3,862		15,437	14,058	-1,379
233 Machinery & Equip Parts	12,762	3,006	1,046		16,814	20,000	3,186
236 Water Main & Line Repair	7,588	4,826	2,113		14,527	67,042	52,515
241 Consumable Tools	1,126	330	54		1,510	2,500	990
243 Safety Supplies						1,615	1,615
311 Communication & Postage	6,844	5,695	6,101		18,640	25,643	7,003
321 Printing & Forms	1,525	316			1,841	2,999	1,158
331 Subscriptions & Legal	650	100	39		789	1,916	1,127
335 Memberships & Dues	2,055				2,055	2,589	534
339 Certification Renewals	140	105	505		750	7,617	6,867
341 Electricity	14,507	12,575	11,664		38,746	41,712	2,966
342 Gas	211	862	1,857		2,930	2,493	-437
343 Sewer	175	348	437		959	633	

03/31/23
13:54:26

BILLINGS HEIGHTS WATER DISTRICT
Quarterly Income Statement
For the Accounting Period: 13 / 23

Page: 2 of 3
Report ID: LB170QX

5210 Water

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Current YTD	Budget	Variance
344 Telephone & Internet	731	1,036	725		2,491	3,831	1,340
345 Cell Phone	687	630	633		1,950	2,811	861
346 Elm-Utilities Underground	1,623	1,376	375		3,375	3,031	-344
347 Permits			100		100	1,129	1,029
348 Billings Alarm		480			480	623	143
349 Quality Testing	1,440	1,931	990		4,361	7,662	3,301
351 Legal Fees	1,772	3,438	5,481		10,692	11,220	528
352 Accounting Fees	93		13,765		13,858	18,000	4,142
353 Engineering Fees		1,268	2,095		3,363	70,695	67,332
355 Data Processing Services	10,780	4,338	29,332		44,449	50,000	5,551
361 Repair & Maint. Contract	5,052	2,422	7,682		15,156	53,907	38,751
363 Meters Repair &	17,492	9,662	16,505		43,659	60,000	16,341
366 Building Maintenance	644	34	300		978	6,296	5,318
371 Travel & Lodging		453			453	633	180
381 Training & Tuition	138	775	379		1,292	451	-841
411 Concrete	2,400		2,400		4,800	2,741	-2,059
451 Gravel & Sand	1,495	28	1,622		3,145	3,000	-145
471 Asphalt & Cold Mix	4,745	4,547	2,813		12,104	14,973	2,869
510 Business Insurance	12,910				12,910	112,258	99,348
533 Equipment Rental						475	475
555 Bank Service Charges	1,315	1,728	1,414		4,457	6,000	1,543
591 Taxes	1,004	5,193	1,700		7,897	4,408	-3,489
592 DEQ Service Connection			11,962		11,962	12,226	264
810 Losses (Bad Debt)						1,497	1,497
890 Miscellaneous						1,840	1,840
892 Bank Reconciliation-Cash	-3,776				-3,776		3,776
Total Operating Expenses	363,804	298,446	379,945		1,042,193	1,635,488	593,295
Net Income (Loss) from Operations	903,754	-261,160	468,354		1,110,949		
Other Income							
371010 Investment Earnings	221	764	677		1,662	124,564	-122,902
Total Other Income	221	764	677		1,662	124,564	-122,902
Other Expenses							
353 Engineering Fees	127,515	32,060			159,575		-159,575
620 Interest						12,199	12,199
930 Capital	173,014	214,635	27,410		415,059		-415,059
940 Capital Outlay-Building &		118,456	43,607		162,063		-162,063
970 Project Engineering		40,873	69,997		110,870	830,000	719,130
Total Other Expenses	300,529	406,024	141,014		847,567	842,199	-5,368

03/31/23
13:54:26

BILLINGS HEIGHTS WATER DISTRICT
Quarterly Income Statement
For the Accounting Period: 13 / 23

Page: 3 of 3
Report ID: LB170QX

5210 Water

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Current YTD	Budget	Variance
Net Income (Loss)	603,446	-666,420	328,017	0	265,044		

Heights Water District

2023 FISCAL YEAR

Statement of Work

2023

STATEMENT OF WORK BETWEEN KINETIC MARKETING & CREATIVE AND COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

After conducting a thorough discovery meeting with the team at Heights Water District (HWD), Kinetic Marketing & Creative has developed this Statement of Work to outline HWD's requirements for the remainder of the 2023 fiscal year. The following plan will utilize social media, local media outlets and public communications to help HWD persuade the public that it is a necessary resource for the Heights district of Billings.

OBJECTIVES:

- Provide public communication support in times of increased need
- Enhance public awareness and approval of HWD

PROJECTS:

- Social media management services
- Public communication assistance
- Campaign plan and creative concepts development
- Account management

MEET YOUR KINETIC TEAM

MEET YOUR TEAM



DANA PULIS,
Principal
dana@kineticmc.com

Dana Pulis | Principal

Dana Pulis is the founder and owner of Kinetic, which she launched in 2007 from her home in Billings with a passion for helping businesses thrive through creative marketing communications. Under her leadership, Kinetic has achieved incredible success, delivering outstanding results for a diverse portfolio of local, regional, and national clients. Her commitment to excellence has enabled Kinetic to grow from a small local agency to a nationally recognized industry leader, winning awards and recognition against some of the largest ad agencies in the country.

As a highly respected marketing expert, Dana is known for her exceptional writing skills and engaging public speaking abilities. She is also an accomplished business leader who attracts and mentors top talent in the industry, including account directors, project managers, designers and writers.



ROCHELLE RUTHERFORD,
Account Director,
rochelle@kineticmc.com

Rochelle Rutherford | Account Director

Rochelle, born and raised in Billings, brings the Kinetic team nearly 10 years of marketing experience as a previous account executive with a local ABC/FOX affiliate. Rochelle knows how to get to the heart of entities, organizations and businesses and has a keen sense for finding key differentiators and how to best leverage them. She fully understands what is at stake for governmental agencies and the importance of connecting communities on a personal level. She will bring strategy, remarkable insights and invaluable experience to the Heights Water District.



MEET YOUR TEAM



ANJALI SMITH,
Project Manager
anjali@kineticmc.com

Anjali Smith | Project Manager

Anjali Smith is a highly skilled and passionate Project Manager, with expertise in managing schedules, budgets and client communications in complex, multi-stakeholder projects. With a proven track record of delivering successful projects, she is an exceptional asset to any team. Anjali also brings a wealth of experience to her role, with a background in education, nonprofit work and retail product management. Her talent for organization and attention to detail ensure that projects run smoothly and efficiently, while her exceptional communication skills ensure that clients are kept informed and engaged throughout the process. Anjali’s talent for managing multiple stakeholders and competing priorities is particularly impressive, and her ability to find solutions to complex problems is second to none. She is a master of her craft and is committed to delivering results that exceed expectations.



ONNA CUNNINGHAM,
Strategic Director
onna@kineticmc.com

Onna Cunningham | Strategic Director

Onna Cunningham, our Strategic Director, is based in Birmingham, Alabama and brings a spirit of entrepreneurship to every client on our roster. Prior to joining us, she founded two separate companies and led both through impressive agency growth as both the owner and Chief Marketing Officer. She also carries 15 years of experience in the advertising agency space armed with skills in account direction, digital strategy, and ROI-oriented marketing planning.



MEET YOUR TEAM



JOSH WIRTH,
Creative Director
josh@kineticmc.com



PAULA FOLZ,
Writer
paula@kineticmc.com

Josh Wirth | Creative Director

The creative skills of Josh Wirth have been seen around the world connecting clients with customers. His L.A.-to-Florida career reveals great range, from designing Warner Bros. packages for such global movie hits as “Harry Potter and the Order of the Phoenix” and “Teenage Mutant Ninja Turtles” to creating marketing materials for First Interstate Bank branches across the West. Since joining Kinetic in 2015, his collection of Addy Awards for project direction, design and photography grows ever more impressive. Clients such as MetraPark and Big Sky Economic Development rave about his talent and insightful leadership.

Paula Folz | Writer

Paula is an exceptional writer with a remarkable talent for crafting brand messaging that captivates audiences. With over a decade of experience in marketing and proposal management for architectural and engineering firms, Paula has honed her skills in developing persuasive copy and creating compelling content for websites, SEO and social media. Her creative expertise extends beyond the realm of traditional marketing channels. She has a proven track record of developing successful community campaign messaging and has the ability to adapt her tone and tenor to connect with diverse audiences. Her experience in video scriptwriting and strategy development for prestigious clients such as MetraPark, Big Sky Economic Development and SCL Health has earned her many accolades and has won measurable success for our clients.



MEET YOUR TEAM



ROB SEAS,
Content Strategist,
rob@kineticmc.com

Rob Seas | Content Strategist

Rob is a skilled PR specialist with expertise and extensive experience in Public Relations and Content Strategy. His passion for “the West” was ignited during a father-son fly-fishing trip at the age of 16, and he has since made it his home. Originally from Annapolis, Maryland, Rob earned a degree in Magazine Journalism from Syracuse University and has held various editorial positions throughout the country. He has also worked as a communications consultant and freelance web developer for a range of companies, from startups to global corporations such as Visa, The Nature Conservancy, and Levi Strauss & Co. Beyond his professional accomplishments, Rob enjoys engaging in various hobbies such as fishing, hunting, cooking and art. His diverse experiences, global perspective, and creative talents make him an exceptional Kinetic talent, providing immense value to our team and clients.



AIMEE LINDAMOOD,
Art Director
aimee@kineticmc.com

Aimee Lindamood | Art Director

Aimee is the consummate professional with a genuine passion for creativity. She approaches each project with an unwavering commitment to excellence, bringing concepts to life in stunning detail across multiple mediums, including print, digital, photo and video. Collaboration and teamwork are at the heart of Aimee’s approach to her work, and she finds great joy in the unique creative processes of each team member. Her dedication to her craft and unwavering commitment to quality will make her a valuable asset the Heights Water District.



SOCIAL MEDIA MANAGEMENT SERVICES

Social media is an essential tool for marketers in the modern digital landscape, enabling them to target either a broad or niche audience and reach millions of people worldwide. It is a critical component of any marketing campaign where visibility is a priority.

Our social media management services offer a comprehensive solution that includes a social media strategy, a monthly content plan and calendar, one round of client revisions per month, on-demand posts and monthly monitoring and reporting.

Our services are tailored to your needs, and our pricing reflects the time and resources required to execute your social media campaign effectively. The initial set up fee will cover the development of the social media strategy and its presentation. The monthly fee for ongoing services will be based on the time and materials required for your specific campaign.

INCLUDED:

- Social media strategy
- Monthly content plan and calendar
- One round of client revisions each month
- On-the-fly posts as needed
- Monthly monitoring and reporting

DELIVERABLES:

- Initial presentation of social media strategy including look and feel of social media posts
- Post to Facebook a minimum of three times per week
- Monthly report on social media performance

ESTIMATED COST:

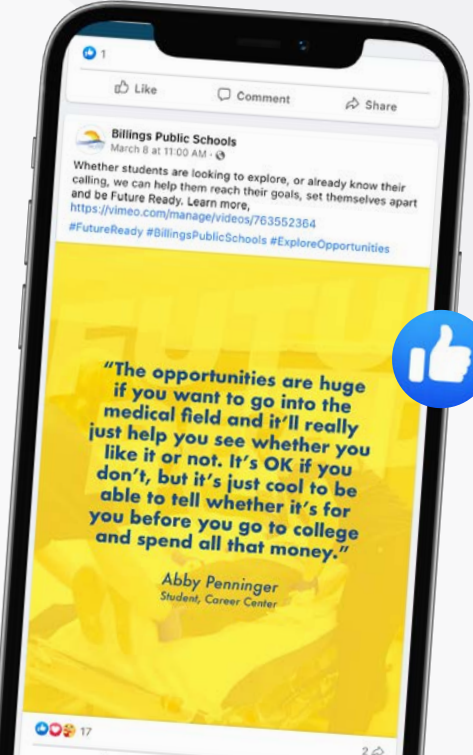
INITIAL SET UP: \$2,400
MONTHLY FEE: TIME AND MATERIALS ESTIMATED AT \$3,000



METRAPARK



BILLINGS PUBLIC SCHOOLS

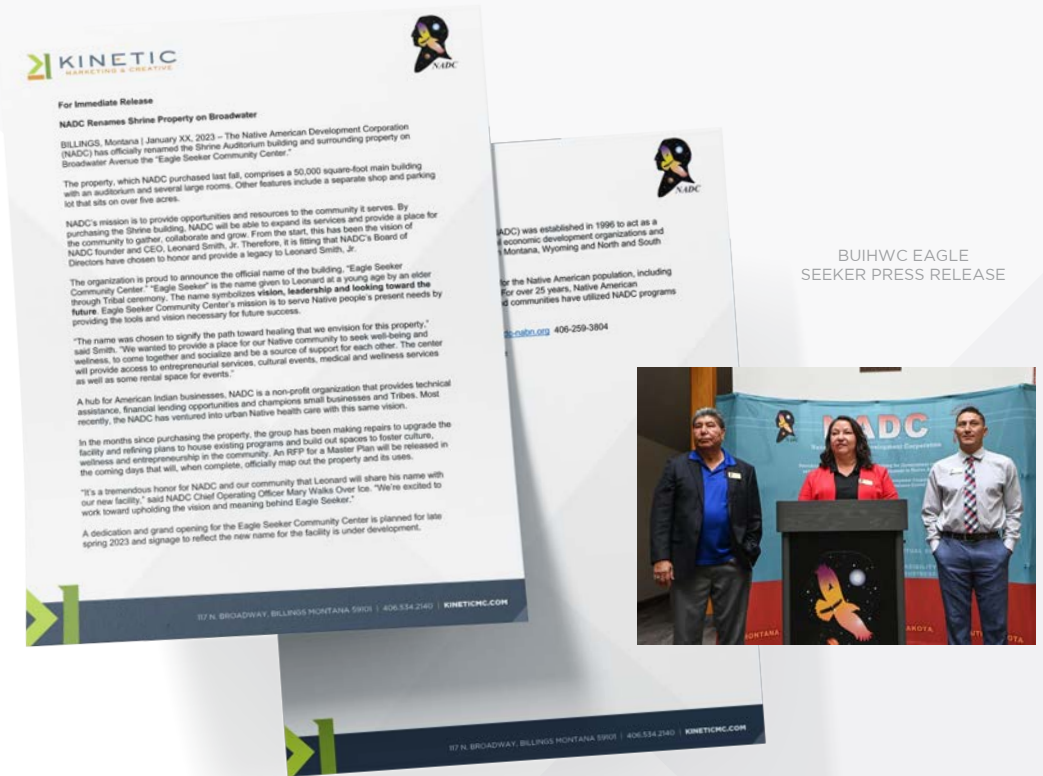


HWD wants to ensure that the public is informed about the district's activities and dealings with the City of Billings and its board. HWD also seeks to combat any negative public perceptions about the district and increase public awareness and positive sentiment. Kinetic can assist HWD with its public communications through the following services:

- Writing and distributing press releases to inform the public about important events or issues related to HWD. We can also assist with planning and conducting press conferences, including drafting talking points for use during the conference.
- Setting up media alerts to monitor local news outlets and social media for any mention of HWD. If there is a mention, we will provide HWD with an outline of the information and create a plan for how to proceed if necessary.
- Working with HWD to schedule interview opportunities on local radio shows, newscasts and newspapers. We will provide a list of talking points for each interview and be available to offer support and assistance if needed.
- Responding to any additional public communications requests that arise during our partnership with HWD.

Our services will be billed based on the time and materials required each month. If there is no need for public communications assistance in a given month, there will be no charges for this project during that month.

ESTIMATED COST: TIME AND MATERIALS ESTIMATED AT \$2,000/MONTH



CAMPAIGN PLAN AND CREATIVE CONCEPTS

Kinetic will create a comprehensive campaign strategy to increase awareness and sentiment for HWD among the Billings population.

Our services will include developing a brand strategy that will include messaging centered around brand voice, tenor and a brand promise, a full campaign strategy including recommendations on where and how to advertise as well as creative concepts that will help bring the campaign to life. Our goal is to create a campaign that resonates with the public and increases awareness and positive sentiment for HWD.

INCLUDED:

- Brand voice, tenor and brand promise
- Full campaign plan including messaging
- Recommendations on where and how to advertise

DELIVERABLES:

- Brand voice, tone, tenor and brand promise
- Full campaign plan
- Campaign creative concepts*

ESTIMATED COST: \$9,250

**Full creative execution not included, will take place in 2023/2024 fiscal year*



ACCOUNT MANAGEMENT

Kinetic provides a proactive and comprehensive account management service to all of our clients. This includes managing marketing initiatives, budget management and conducting ongoing analysis.

Our account management services are customized to meet the specific needs of each client and are proportionate to the scope of the project. We offer high-level strategic recommendations and ongoing communications as well as active collaboration with our clients through status calls or activity reports.

Our account management services are billed based on time and materials and will be charged for the actual time spent each month.

ESTIMATED COST: \$1,500

FY 2023 ESTIMATED COST BREAKDOWN

	MAY	JUNE	FY 2023 TOTAL
ACCOUNT MANAGEMENT	\$1,500	\$1,500	\$3,000
SOCIAL MEDIA MANAGEMENT	\$2,400	\$3,000	\$5,400
PUBLIC COMMUNICATIONS ASSISTANCE	\$2,000	\$2,000	\$4,000
CAMPAIGN STRATEGY AND CREATIVE CONCEPTS	\$4,625	\$4,625	\$9,250

ESTIMATED TOTAL: \$21,650

APPROVAL



04/12/2023

Rochelle Rutherford, Account Director
Kinetic

Date:

Heights Water District

Date:

The Fine Print

A revision is defined as a change to copy, graphic elements or design that moderately impacts the proposed content, layout, functionality or time allotted for the work project. Changes for a revision should be communicated to Kinetic in person or in an email. Revisions should not be sent in multiple emails. Significant changes or requests for new concepts are not revisions and are not included in this estimate. If a client requests significant changes or new concepts, there will be additional charges at \$160 an hour and a delay in deliverables. Your Account Director will review revision requests and determine scope of revisions.

Unless otherwise stated or scoped into the project, this estimate does not include delivery of native files (other times called working files) and only includes final, print-ready or flattened files. Should a client request native files, cost to prepare and package these files will incur a time and materials charge at \$160 an hour. Should a client request and purchase the native files and those files include fonts with license features, the client is solely responsible for purchasing the necessary font licenses independent of Kinetic, as these licenses are non-transferrable. This estimate does not include hard costs including but not limited to photography, printing, postage, media buys, travel expenses, etc.

THANK YOU!

KINETIC MARKETING & CREATIVE
117 N. BROADWAY, BILLINGS, MONTANA 59101
406.534.2140 | INFO@KINETICMC.COM | **KINETICMC.COM**



This estimate is good for 45 days.

Heights Water District

2023-2024 MARKETING PLAN

April 2023

HEIGHTS WATER DISTRICT

2023-2024 FISCAL YEAR MARKETING PLAN

As a contribution to Heights Water District, Kinetic Marketing & Creative has developed a comprehensive marketing plan valued at \$1,500. Our team of experienced marketers will work closely with HWD to ensure that the marketing plan meets the organization's specific needs and goals. We believe that this marketing plan will provide HWD with a solid foundation for enhancing its marketing efforts and achieving its goals.

Heights Water District (HWD) recognizes the importance of effective marketing to increase public awareness, improve sentiment, and achieve its strategic goals. To this end, HWD has engaged Kinetic Marketing & Creative to develop a comprehensive marketing plan for the 2023-2024 fiscal year.

Our plan includes a strategic campaign designed to reach the Billings population with a focus on increasing awareness and positive sentiment for HWD. The campaign will utilize a range of media outlets, including social media, radio, television and outdoor advertising. We have provided recommended media and execution costs for a high-end, medium-end and low-end budget to ensure flexibility and affordability.

In addition to our campaign execution, we will provide invoice redesign consulting to ensure that HWD's invoices are clear, concise and visually appealing. We will also develop an educational campaign to be included with monthly invoices, providing helpful tips and information to HWD's customers.

We believe that our marketing plan will be a valuable asset to HWD, and we're committed to delivering high-quality work that meets your needs and exceeds your expectations.

SOCIAL MEDIA MANAGEMENT

As part of HWD 2023-2024 fiscal year marketing plan, Kinetic will continue to provide social media management services to HWD. Our social media management services include:

- Developing a social media strategy tailored to the specific needs and goals of HWD, including a monthly content plan and calendar.
- Posting to HWD's Facebook page a minimum of three times per week with scheduled posts and on-the-fly posts as needed to ensure that HWD is engaging with its audience and sharing relevant content.
- Providing one round of client revisions each month to ensure that HWD is satisfied with the content and messaging being shared on social media.
- Monitoring HWD's social media performance on a monthly basis and providing a report on key metrics such as engagement, reach and follower growth.

We will work closely with HWD to ensure that the content being shared is relevant, engaging and aligned with HWD's brand and messaging. We will also stay up to date with the latest social media trends and best practices to ensure that HWD is leveraging social media to its fullest potential.

ESTIMATED COST: \$3,000/MONTH

PUBLIC COMMUNICATIONS ASSISTANCE

As part of HWD's 2023-2024 fiscal year marketing plan, Kinetic will continue to provide public communications assistance to HWD as needed. Our public communications assistance services include:

- Writing and distributing press releases when a situation arises that the public should be made aware of.
- Setting up media alerts to monitor local news outlets and social media for any mention of HWD. If there is mention of HWD, Kinetic will provide an outline of the information and produce a plan to move forward if needed.
- Working with HWD to schedule interview opportunities on local radio shows, local newscasts and with the local newspapers as needed. Kinetic will provide a list of talking points for each interview and will be on hand to provide assistance and support if needed.
- Responding to and assisting with any additional public communications requests that arise throughout our relationship with HWD.

We will work closely with HWD to ensure that its communications are clear, concise and effective. We will also stay up to date with the latest communication trends and best practices to ensure that HWD is communicating with its customers and stakeholders in the most effective way possible.

ESTIMATED COST: \$2,000/MONTH

HEIGHTS WATER DISTRICT INVOICE REDESIGN CONSULTING

As part of the 2023-2024 HWD fiscal year marketing plan, Kinetic will consult with HWD on a redesign of their monthly invoice. The goal of this redesign is to create a clearer, more easily understandable invoice to send to clients each month. Our invoice redesign consulting services include:

- Reviewing HWD's current invoice design and identifying areas that could be improved for clarity and ease of understanding.
- Working with HWD to evaluate their chosen software and consult on a new invoice design that is visually appealing and easy to read, with clear and concise information.

This will be a one time cost.

ESTIMATED COST: \$4,000

MONTHLY EDUCATIONAL ONE SHEET FOR HEIGHTS WATER DISTRICT INVOICES

As part of HWD's 2023-2024 fiscal year marketing plan, Kinetic will develop a monthly educational one sheet that will be mailed out with HWD invoices. This one sheet will offer education on water consumption, water conservation, how rates are calculated and other valuable information to HWD's clients. Our monthly educational one sheet services include:

- Researching and developing educational content that is relevant and valuable to HWD's clients.
- Designing the one sheet to be visually appealing and easy to read, with clear and concise information.

The cost for the educational one sheets will begin after the invoice redesign is completed. This cost includes research, content development and design of the monthly one sheets.

ESTIMATED COST: \$2,500/MONTH

ACCOUNT MANAGEMENT

Kinetic provides a proactive and comprehensive account management service to all of our clients. This includes managing marketing initiatives, budget management and conducting ongoing analysis.

Our account management services are customized to meet the specific needs of each client and are proportionate to the scope of the project. We offer high-level strategic recommendations and ongoing communications as well as active collaboration with our clients through status calls or activity reports.

Our account management services are billed based on time and materials and will be charged for the actual time spent each month.

ESTIMATED COST: T&M ESTIMATED AT \$1,500

ESTIMATED COSTS BEFORE CAMPAIGN EXECUTION

BUDGET	JULY 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024
SOCIAL MEDIA MANAGEMENT	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
PUBLIC COMMUNICATIONS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
INVOICE REDESIGN	\$2,000	\$2,000										
EDUCATIONAL ONE SHEETS			\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
ACCOUNT MANAGEMENT	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
TOTAL	\$8,000	\$8,000	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500

ESTIMATED TOTAL: \$101,000

CAMPAIGN EXECUTION AND MEDIA HARD COSTS

CAMPAIGN EXECUTION AND MEDIA HARD COSTS

As part of the marketing campaign strategy and creative concepts project completed in FY 2023, Kinetic has developed three marketing campaign execution options for HWD. These options are flexible and can be customized to best fit the specific needs and goals of HWD.

We will work closely with HWD to ensure that the marketing campaign execution is aligned with the organization's overall marketing strategy and meets its specific needs and goals. We will provide regular updates and progress reports to keep HWD informed and involved throughout the process.

HIGH RANGE CAMPAIGN EXECUTION

Kinetic has developed a high end campaign that includes:

- Four fully produced radio spots to be aired on local radio stations. The radio spots will be professionally produced and tailored to the target audience to maximize impact.
- One fully produced 30-second television commercial to be aired on local television networks. The television commercial will be professionally produced and designed to capture the attention of the target audience.
- Three fully designed billboards to be strategically placed in high-traffic areas around Billings. The billboards will be visually appealing and designed to attract attention and increase awareness of HWD.

ESTIMATED CAMPAIGN EXECUTION COST: \$19,676

RECOMMENDED MONTHLY MEDIA BUYS:

- **RADIO: \$3,000/MONTH**
- **BILLBOARD: \$2,665/MONTH**
- **TELEVISION: \$3,000/MONTH**

TOTAL ONE TIME COSTS: \$19,676

TOTAL MONTHLY HARD COSTS: \$8,655/MONTH, \$86,650 ANNUALLY*

**These costs can be adjusted as needed to fit within the HWD budget.*

HIGH RANGE CAMPAIGN EXECUTION AND SUGGESTED MEDIA COSTS

BUDGET	JULY 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024
CAMPAIGN EXECUTION	\$6,559	\$6,559	\$6,559									
RADIO			\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
BILLBOARD			\$2,665	\$2,665	\$2,665	\$2,665	\$2,665	\$2,665	\$2,665	\$2,665	\$2,665	\$2,665
TELEVISION			\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL	\$6,559	\$6,559	\$15,223	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665

ESTIMATED TOTAL: \$106,326

MID RANGE CAMPAIGN EXECUTION

Kinetic has developed a mid range campaign that includes:

- Two fully produced radio spots to be aired on local radio stations. The radio spots will be professionally produced and tailored to the target audience to maximize impact.
- Two fully designed billboards to be strategically placed in high-traffic areas around Billings. The billboards will be visually appealing and designed to attract attention and increase awareness of HWD.

ESTIMATED CAMPAIGN EXECUTION COST: \$6,900

RECOMMENDED MONTHLY MEDIA BUYS:

- **RADIO: \$2,100/MONTH**
- **BILLBOARD: \$1,770/MONTH**

TOTAL ONE TIME COSTS: \$6,900

TOTAL MONTHLY HARD COSTS: \$3,870/MONTH, \$46,440 ANNUALLY

**These costs can be adjusted as needed to fit within the HWD budget.*

MID RANGE CAMPAIGN EXECUTION AND SUGGESTED MEDIA COSTS

BUDGET	JULY 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024
CAMPAIGN EXECUTION	\$2,300	\$2,300	\$2,300									
RADIO			\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
BILLBOARD			\$1,770	\$1,770	\$1,770	\$1,770	\$1,770	\$1,770	\$1,770	\$1,770	\$1,770	\$1,770
TOTAL	\$2,300	\$2,300	\$3,870	\$3,870	\$3,870	\$3,870	\$3,870	\$3,870	\$3,870	\$3,870	\$3,870	\$3,870

TOTAL ESTIMATED COST: \$53,340

LOW RANGE CAMPAIGN EXECUTION

Kinetic has developed a low end campaign that includes:

- One fully produced radio spot to be aired on local radio stations. The radio spot will be professionally produced and tailored to the target audience to maximize impact.
- One fully designed billboard to be strategically placed in a high-traffic area in Billings. The billboard will be visually appealing and designed to attract attention and increase awareness of HWD.

ESTIMATED CAMPAIGN EXECUTION COST: \$6,500

RECOMMENDED MONTHLY MEDIA BUYS:

- **RADIO: \$1,500/MONTH**
- **BILLBOARD: \$885/MONTH**

TOTAL ONE TIME COSTS:\$6,500

TOTAL MONTHLY HARD COSTS: \$2,385/MONTH, \$23,850 ANNUALLY

**These costs can be adjusted as needed to fit within the HWD budget.*

LOW RANGE CAMPAIGN EXECUTION AND SUGGESTED MEDIA COSTS

BUDGET	JULY 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024
CAMPAIGN EXECUTION	\$2,167	\$2,167	\$2,167									
RADIO			\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
BILLBOARD			\$885	\$885	\$885	\$885	\$885	\$885	\$885	\$885	\$885	\$885
TOTAL	\$2,167	\$2,167	\$4,551	\$2,385	\$2,385	\$2,385	\$2,385	\$2,385	\$2,385	\$2,385	\$2,385	\$2,385

ESTIMATED TOTAL: \$30,350

THANK YOU!

KINETIC MARKETING & CREATIVE

117 N. BROADWAY, BILLINGS, MONTANA 59101
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This estimate is good for 45 days.

RETAIL/RESALE WATER RATE STUDY Fiscal Years 2024 and 2025

Billings, MT
March 31, 2023

Executive Summary

The City of Billings, Montana calculates its water rates for retail and resale customers using a cost of service rate model developed specifically for its water system. The City retained AE2S Nexus to update its water rate model and develop recommendations for FY24 and FY25 water rates. This report summarizes the results of the most recent update to the water rate model, including rate recommendations for FY24 and FY25. Detailed tables are found in the Appendices. It should be noted that volumes and costs per volume are reported relative to gallons or thousand gallons (kgal).

Based on the results of this study, the recommended monthly meter charges for FY24 and FY25 are shown in Table ES.1. To balance the overall need for a revenue increase between the fixed and volumetric rates, meter rate increases are recommended for both FY24 and FY25. Tables ES.2 and ES.3 summarize the recommendations for Fire Protection charges for Owners (inside City users) and Non-Owners (outside City users), respectively.

Meter Size	Inside City Recommended Rate FY24	Outside City Recommended Rate FY24	% Increase from FY23	Inside City Recommended Rate FY25	Outside City Recommended Rate FY25	% Increase from FY24
3/4"	\$8.60	\$9.35	2%	\$8.75	\$9.55	2%
1"	\$9.75	\$10.60	2%	\$9.95	\$10.80	2%
1-1/2"	\$11.80	\$12.80	2%	\$12.05	\$13.05	2%
2"	\$16.85	\$18.40	2%	\$17.20	\$18.75	2%
3"	\$52.55	\$57.10	2%	\$53.60	\$58.25	2%
4"	\$68.45	\$74.40	2%	\$69.80	\$75.90	2%
6"	\$102.65	\$111.60	2%	\$104.70	\$113.85	2%
8"	\$140.30	\$152.50	2%	\$143.10	\$155.55	2%
10"	\$204.40	\$226.65	2%	\$208.50	\$231.20	2%

Table ES.1: Recommended FY24 and FY25 Meter Charges for Owners and Non-Owners

Meter Size	Inside City Current Rate FY23 (\$/Year)	Inside City Recommended Rate FY24 (\$/Year)	% Increase from FY23	Inside City Recommended Rate FY25 (\$/Year)	% Increase from FY24
1-1/4"	\$30.75	\$32.60	6.0%	\$34.55	6.0%
1-1/2"	\$41.05	\$43.50		\$46.10	
2"	\$65.75	\$69.70		\$73.90	
3"	\$164.15	\$174.00		\$184.45	
4"	\$287.30	\$304.55		\$322.80	
6"	\$656.50	\$695.90		\$737.65	
8"	\$1,148.90	\$1,217.85		\$1,290.90	
10"	\$1,805.30	\$1,913.60		\$2,028.40	
12"	\$2,599.75	\$2,755.75		\$2,921.10	
14"	\$3,538.50	\$3,750.80		\$3,975.85	

Table ES.2: Recommended Annual Fire Protection Charges for Owners – FY24/FY25

Meter Size	Outside City Current Rate FY23 (\$/Year)	Outside City Recommended Rate FY24 (\$/Year)	% Increase from FY23	Outside City Recommended Rate FY25 (\$/Year)	% Increase from FY24
1-1/4"	\$31.25	\$33.15	6.0%	\$35.15	6.0%
1-1/2"	\$41.60	\$44.10		\$46.75	
2"	\$66.55	\$70.55		\$74.80	
3"	\$166.45	\$176.45		\$187.05	
4"	\$291.20	\$308.65		\$327.15	
6"	\$665.65	\$705.60		\$747.95	
8"	\$1,164.85	\$1,234.75		\$1,308.85	
10"	\$1,830.50	\$1,940.35		\$2,056.75	
12"	\$2,635.85	\$2,794.00		\$2,961.65	
14"	\$3,587.75	\$3,803.00		\$4,031.20	

Table ES.3: Recommended Annual Fire Protection Charges for Non-Owners – FY24/FY25

Table ES.4 present the recommended FY24 and FY25 volumetric rates for Single-Family Residential users. Consistent with the approach taken in the previous analysis, rate increase percentages for Non-Owner Residential users are equal to the increases recommended for the Owner Single Family Residential user class in FY24 and FY25. Table ES.5 presents the calculated FY24 and FY25 volumetric rates for Non-Owner Single Family Residential accounts.

Single Family Residential - Inside City	Tier Volume (kgal)	Current FY23 Rate (\$/kgal)	Recommended FY24 Rate (\$/kgal)	% Increase from FY23	Recommended FY25 Rate (\$/kgal)	% Increase from FY24
Tier 1	0-10	\$3.88	\$4.27	10.0%	\$4.68	9.5%
Tier 2	11-32	\$4.64	\$5.10		\$5.58	
Tier 3	33-75	\$6.04	\$6.64		\$7.27	
Tier 4	>75	\$9.06	\$9.97		\$10.92	

Table ES.4: Recommended FY24 and FY25 Volumetric Charges for Owners

Single Family Residential - Outside City	Tier Volume (kgal)	Current FY23 Rate (\$/kgal)	Recommended FY24 Rate (\$/kgal)	% Increase from FY23	Recommended FY25 Rate (\$/kgal)	% Increase from FY24
Tier 1	0-10	\$4.01	\$4.41	10.0%	\$4.83	9.5%
Tier 2	11-32	\$4.81	\$5.29		\$5.79	
Tier 3	33-75	\$6.28	\$6.91		\$7.57	
Tier 4	>75	\$9.40	\$10.34		\$11.32	

Table ES.5: Recommended FY24 and FY25 Volumetric Charges for Non-Owners

Table ES.6 summarizes the recommended multi-family residential and non-residential volumetric rates for FY24 and FY25. Adjustments to the multi-family residential user rates were set based on the single-family residential rates.

Table ES.6 also summarizes the non-residential volumetric rates for FY24 and FY25 for Owners and Non-Owners. For the Resale user class, it is recommended that the City continue its approach of charging the calculated cost of service rate, adopting the calculated FY24 and FY25 rates shown in Table ES.6. Due to the increase in the supply/treatment components of the rate base in FY25, the calculated FY25 rate for the Resale user increases significantly.

	Current FY23 Rate (\$/kgal)	Recommended FY24 Rate (\$/kgal)	% Increase from FY23	Recommended FY25 Rate (\$/kgal)	% Increase from FY24
Owners					
Multi-Family Residential	\$ 3.81	\$ 4.19	10.0%	\$ 4.59	9.5%
Non-Residential	\$ 3.29	\$ 3.62	10.0%	\$ 3.84	6.1%
Commercial Resale	\$ 4.06	\$ 4.47	10.1%	\$ 4.74	6.0%
Seasonal	\$ 5.48	\$ 6.03	10.0%	\$ 6.60	9.5%
Non-Owners					
Non-Residential	\$ 3.49	\$ 3.84	10.0%	\$ 4.07	6.0%
Resale (HWD)	\$ 2.97	\$ 2.97	0.0%	\$ 4.42	48.8%

Table ES.6: Recommended Multi-Family and Non-Residential Volumetric Rates for Owners and Non-Owners – FY24 and FY25

Table ES.7 summarizes the projected revenue adequacy of the Water Utility for FY24 and FY25 based on the recommended rates. The projected water sales and given the current cash reserve balances, the recommended rates for FY24 and FY25 will present a stable near-term approach to rate-setting, while allowing the City to step into the necessary increases to fully meet cost of service over two or more years.

	FY2024	FY2025
Rate Revenue Requirements		
O&M-Related	\$ 15,089,219	\$ 15,541,896
Less Other Operating Revenue	\$ (915,200)	\$ (915,200)
Capital-Related	\$ 16,465,946	\$ 23,411,524
Less Cash Reserves	\$ 172,665	\$ (3,409,933)
Net Rate Revenue Requirements	\$ 30,812,631	\$ 34,628,287
Projected Rate Revenues		
Owners		
Residential	\$ 15,336,272	\$ 16,657,538
Multi-Family	\$ 2,630,670	\$ 2,883,461
Non-Residential	\$ 3,721,427	\$ 3,952,607
Seasonal	\$ 2,375,882	\$ 2,610,927
Fire Protection	\$ 497,556	\$ 527,400
Non-Owners		
Residential	\$ 136,084	\$ 146,840
Non-Residential	\$ 2,763,912	\$ 2,928,854
Resale (HWD)	\$ 3,128,636	\$ 4,747,853
Fire Protection	\$ 31,409	\$ 33,294
Total Projected Rate Revenue	\$ 30,621,848	\$ 34,488,775
Projected Revenue Adequacy	\$ (190,783)	\$ (139,511)

Table ES.7: Summary of Net Cash-Based Rate Revenue Requirements – FY24 and FY25

	2023	2024	2025
Total Water Fund Balance	\$ 25,356,523	\$ 25,529,188	\$ 22,119,255
O&M Reserve	\$ 3,825,000	\$ 4,074,089	\$ 4,196,312
Debt Service Reserve	\$ 1,386,571	\$ 1,386,571	\$ 1,386,571
Capital/Rate Stabilization Reserve	\$ 20,144,952	\$ 20,068,528	\$ 16,536,372

Table ES.8: Projected Cash Reserve Balances – FY24 and FY25

Lastly, to assess the potential revenue stability risk to the City of Billings, a probabilistic revenue forecasting model was developed. The framework for the model was based on a publicly-available tool developed by the Alliance for Water Efficiency. The probabilistic revenue forecast completed was based on the stochastic evaluation of FY22 billing and weather data as compared to 20 years of historical weather data. The results of the revenue forecast resulted in the conclusions presented in Table ES.9. The percentages in Table ES.9 indicate the modeled probability of the FY24 rate revenues, excluding fire protection, exceeding the rate revenue values shown in Table ES.9. Total projected rate revenue requirements for FY24 are \$30.1 million (M).

	\$30.1M	\$29.1M	\$28.1M
Probability to Meet/Exceed	81%	96%	100%

Table ES.9: Estimated Probability of Achieving Revenue at Varying Targets (FY24)

The revenue forecasting model indicated that water sales are adequate to meet target revenue of \$30.1M at a high confidence interval. In addition, it should be noted that the City's operation and maintenance (O&M) expenditures are typically less than budgeted. For the most recent three-year period, the average for actual expenditures as compared to budget was 94.2 percent. The revenue forecasting simulation projected minimum rate revenues of \$29.35M in FY24, which is approximately three percent less than the assumed FY24 revenue requirements of \$30.1M. In summary, the model projects a low risk of falling short of necessary revenue requirements under the proposed rates.

1.0 Introduction

The City of Billings retained AE2S Nexus to update its water rate model and recommend Retail and Resale water rates for the 2024 Fiscal Year (FY24), which begins July 1, 2023 and ends June 30, 2024, as well as for FY25. The City has utilized a detailed and comprehensive rate-setting model for several years. The rate model utilized by the City of Billings was last updated by AE2S Nexus in early 2021 for the purpose of developing rates for FY22 and FY23. The FY24/FY25 rate review involved a comprehensive review of assumptions and methodology upon which the analysis is based. It should be noted that the data and results reported herein are given in terms of gallons or thousand gallons (kgal).

The County Water District of Billings Heights is a major outside/non-owner user of the City's water system and is referred to as the Resale user class throughout this analysis. Based on the current agreement between the City of Billings and this Resale customer, the established and agreed upon rate of return is based on the weighted average cost of capital (WACC). The Memorandum of Understanding between the City and the District included the following methodology for establishing the WACC, the calculation of which is detailed in Section 3.2.2.

“The WACC will be calculated for each rate study, including the current study, using the City’s then current effective interest rate on outstanding debt and a return on equity equal to the average 30-year treasury rate plus 300 basis points for the most recent twelve month period ending June 30th.”¹

At the City's request, AE2S Nexus has updated the customer billing data, operation and maintenance (O&M), capital revenue requirements, and asset inventory. To complete a comprehensive update, assumptions upon which the model calculations are based were also reviewed and verified or updated to reflect current system conditions. In general, the cost of service analysis (COSA) methodology utilized remains consistent with previous analyses, which involved three steps: 1) Functionalization, 2) Classification, and 3) Allocation. The cost of service analysis completed using the City's existing rate model and upon which rate calculations have been historically based, involved the following steps:

1. *Functionalization*: in the methodology applied by the City of Billings, this step involves the grouping of costs based on the type of customer to which the cost applies:
 - a. Joint allocation – costs allocated to all user classes
 - b. All-But-Resale allocation – costs allocated to all but the Resale user class including both Inside City (Owner) and Outside (non-Owner) City users
 - c. Owner allocation – costs allocated only to the owner user classes

¹ Memorandum of Understanding Between the City of Billings and County Water District of Billings Heights, May 8, 2013.

- d. Resale allocation – costs assigned to the Resale class
 2. *Classification*: categorization of functionalized costs based on how the cost is related to the user characteristics (related to customer account numbers, average flow, peak flow, etc.):
 - a. Fixed cost allocation
 - i. Customer-based
 - ii. Meter-based
 - b. Variable cost allocation
 - i. Base Capacity allocation
 - ii. Peak Day Capacity allocation
 - iii. Peak Hour Capacity allocation
 - c. Direct Fire allocation
 3. *Allocation*: The distribution of functionalized and classified costs to customer classes based on number of meters, equivalent meters, peak day and peak hour demands, and billed flow totals.

This report summarizes the following topics:

- Water system usage parameters assumed for FY24 and FY25 (Section 2.0);
- Projected FY24/FY25 revenue requirements and associated assumptions (Section 3.0);
- Allocation of FY24/FY25 operating and capital-related revenue requirements (Section 4.0);
- Calculated FY24/FY25 costs of service by user class and recommended FY24/FY25 water rates for Retail and Resale customer classes (Section 5.0); and
- Probabilistic revenue forecasting and rate setting risk considerations (Section 6.0).

2.0 Customers and Usage

The City of Billings provides water service to approximately 34,000 users within City limits, 343 users outside of the City, and 1 Resale customer, the County Water District of Billings Heights. Based on a review of billed flow and account data from FY19 and FY20, a Test Year representing recent water usage patterns by user class was developed. Customer classes include the following:

- Owners:
 - Single Family Residential (single family, two- and three-unit complexes)
 - Multi-Family Residential (multi-family complexes with greater than three units)
 - Commercial
 - Industrial
 - Seasonal
 - Private Fire Protection
- Non-Owners:
 - Residential (single family, two- and three- multi-family unit complexes)
 - Commercial (includes multi-family complexes with greater than three units)
 - Resale (County Water District of Billings Heights)
 - Private Fire Protection

Estimated FY24 customer accounts by meter size and equivalent meters for the owner and non-owner user classes are shown in Table 2.1 and Table 2.2, respectively. Similar values for FY25 are found in Table 2.3 and Table 2.4, respectively. The equivalent meter counts are shown on a 3/4-inch meter basis.

Meter Size	Residential	Multi-Family Residential	Commercial	Industrial	Seasonal	Total
3/4"	27,322	365	1,205	0	67	28,959
1"	338	248	341	0	62	989
1-1/2"	16	127	267	0	59	469
2"	1	54	144	0	22	221
3"	0	32	93	1	5	131
4"	0	16	19	0	2	37
6"	0	22	14	1	0	37
8"	0	4	5	0	0	9
10"	0	0	0	0	0	0
Total Accounts	27,677	868	2,088	2	217	30,852
Total Equivalent Meters	27,781	2,080	4,026	29	376	34,292

Table 2.1: Owner Customer Accounts and Equivalent Meters – Projected FY24

Meter Size	Residential	Commercial	Resale	Total
3/4"	259	45	0	304
1"	4	16	0	20
1-1/2"	0	6	0	6
2"	0	5	0	5
3"	0	5	1	6
4"	0	0	0	0
6"	0	0	0	0
8"	0	0	1	1
10"	0	1	0	1
Total Accounts	263	78	2	343
Total Equivalent Meter	264	180	36	480

Table 2.2: Non-Owner Customer Accounts and Equivalent Meters – Projected FY24

Meter Size	Residential	Residential	Commercial	Industrial	Seasonal	Total
3/4"	27,459	367	1,211	0	67	29,104
1"	340	249	343	0	62	994
1-1/2"	16	128	268	0	59	471
2"	1	54	145	0	22	222
3"	0	32	93	1	5	131
4"	0	16	19	0	2	37
6"	0	22	14	1	0	37
8"	0	4	5	0	0	9
10"	0	0	0	0	0	0
Total Accounts	27,816	872	2,098	2	217	31,005
Total Equivalent Meters	27,921	2,085	4,039	29	376	34,450

Table 2.3: Owner Customer Accounts and Equivalent Meters – Projected FY25

Meter Size	Residential	Commercial	Resale	Total
3/4"	259	45	0	304
1"	4	16	0	20
1-1/2"	0	6	0	6
2"	0	5	0	5
3"	0	5	1	6
4"	0	0	0	0
6"	0	0	0	0
8"	0	0	1	1
10"	0	1	0	1
Total Accounts	263	78	2	343
Total Equivalent Meter	264	180	36	480

Table 2.4: Non-Owner Customer Accounts and Equivalent Meters – Projected FY25

Figure 2.1 shows the recent historical trend in meter growth for all non-irrigation meter classes. As shown, meter number growth has been relatively flat. The dip in commercial accounts in FY14 correlates with identification of a Multi-Family Residential user class, which was previously accounted for in the Commercial class. Figure 2.2 shows the change in Single Family residential inside meters, which have grown at an average of one percent per year since FY13.

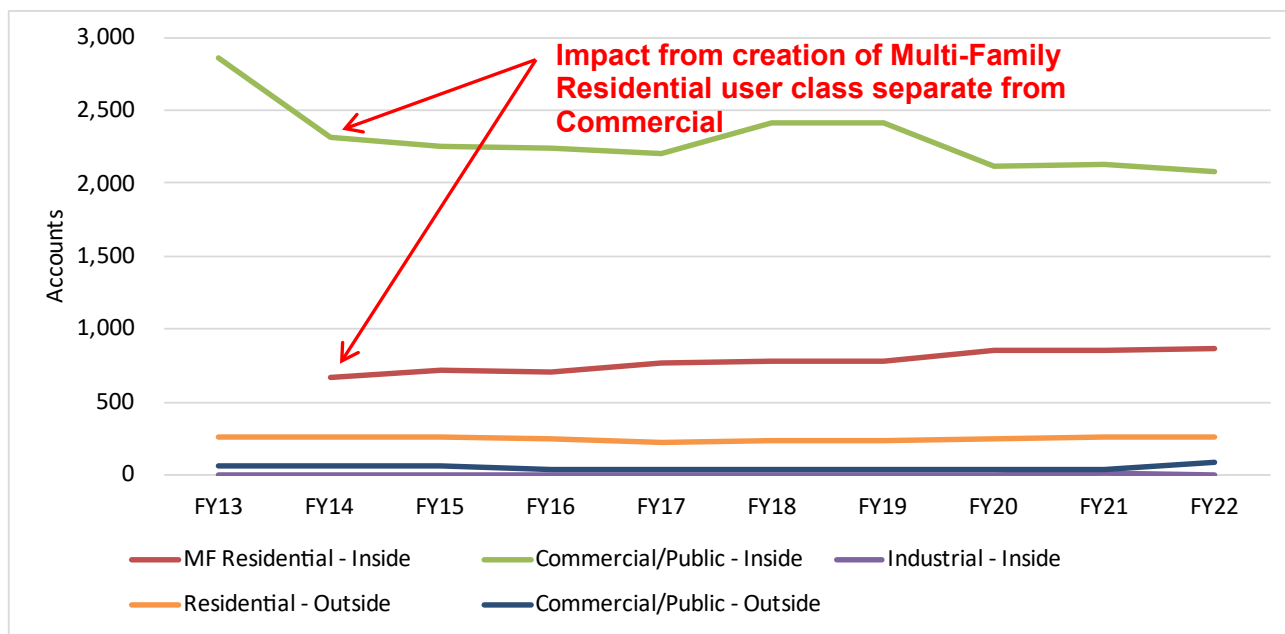


Figure 2.1: Recent Historical Meter Counts (Excluding Irrigation)

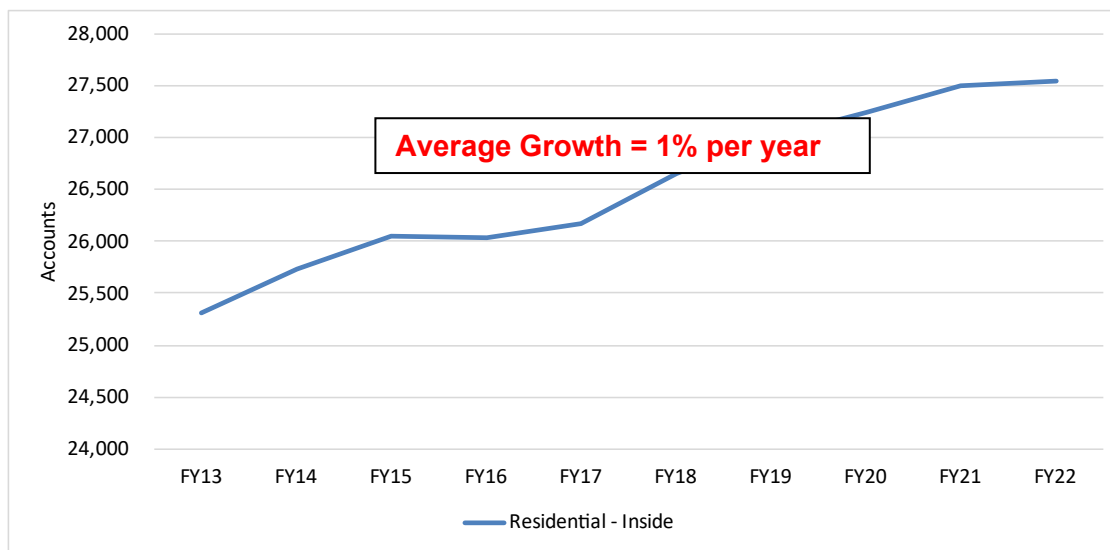


Figure 2.2: Recent Historical Single-Family Residential (Owner) Meter Counts

Despite growth in meters, water use for the Single-Family Residential class has declined, likely as a combined result of conservation-oriented rate changes, increased use of water-saving

household appliances, as well as variable weather patterns. Water use for other inside user classes has been sporadic, but the City expects to see continued growth. To avoid overestimating water sales for FY24 and FY25, account growth was projected to be 0.5 percent per year for the Single-Family Residential, Multi-Family Residential, Commercial and Irrigation Accounts. Industrial accounts numbers were projected to remain constant. Based on recent historical water use per account, all water use other than Industrial was also grown at 0.5 percent per year. Water demand projections from the County Water District of Billings Heights shows an expected increase in water use of approximately 2 percent annually. Meter and water demand projections for other outside users were not assumed to grow from projected FY24 levels.

Table 2.5 summarizes the projected FY24 and FY25 billable flow for each user class, measured in units of one thousand gallons (kgal), noting the basis for the FY24 and FY25 flow assumptions. Table 2.6 presents the peaking factors utilized in the FY24/FY25 analysis.

Customer Class	FY24 Usage (kgal)	FY25 Usage (kgal)	Basis
Owners			
Residential	1,954,578	1,964,351	Based on FY22; 0.5% annual increase
Multi-Family Residential	440,575	442,778	Based on FY22; 0.5% annual increase
Commercial	686,022	689,452	Based on FY22; 0.5% annual increase
Industrial	14,137	14,137	Based on FY22; no annual increase
Seasonal	290,779	292,233	Based on FY22; no annual increase
Subtotal	3,386,092	3,402,952	
Non-Owners			
Residential	16,286	16,286	Based on FY22; no annual increase
Commercial	535,415	535,415	Based on FY22; no annual increase
Resale	787,268	803,013	Based on FY22 and Height's projections
Subtotal	1,338,970	1,354,715	
Total	4,725,061	4,757,666	

Table 2.5: Projected FY24 and FY25 Billable Water Sales

Customer Class	Max (Peak) Day (MGD)/Average Day (MGD)	Max (Peak) Hour (MGD)/Average Day (MGD)
Owners		
Residential	2.60	4.00
Multi-Family	1.40	4.00
Commercial	1.50	3.00
Industrial	1.50	2.00
Seasonal	3.50	6.00
Non-Owners		
Residential	2.60	4.00
Commercial	1.50	3.00
Resale	2.60	3.83
System Data	2.20	3.40

Table 2.6: Peaking Factors – FY24 and FY25 Analyses

Single-Family Residential Water Use

Figure 2.3 illustrates how Single-Family Residential water use has shifted since implementation of the existing tier structure. In FY14, the first tier was sized to capture the first 3,000 gallons of water use, with the second tier capturing water use up to 12,000 gallons, with the remainder falling within the third tier. Based on an analysis of residential water use completed in FY14, in FY15 the Single-Family Residential tier structure was changed in to the four-tier structure currently in place:

- Tier 1: 0 – 10,000 gallons
- Tier 2: 11,000 – 32,000 gallons
- Tier 3: 33,000 – 75,000 gallons
- Tier 4: 75,000 gallons

The FY20 and FY21 bars in Figure 2.3 show how overall Single-Family Residential water use has fluctuated in recent years.

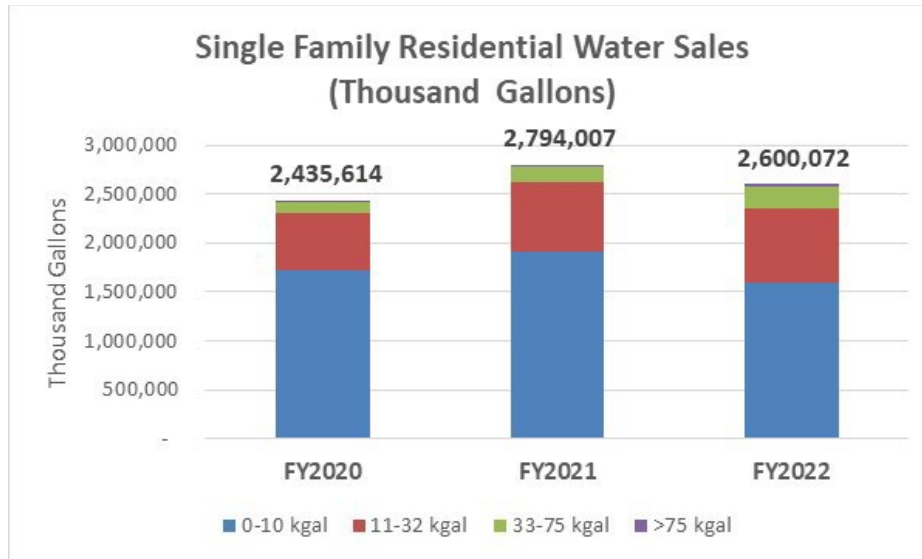


Figure 2.3: Single-Family Residential Water Sales

3.0 Revenue Requirements

Revenue requirements consist of expenses incurred for O&M of the Water Utility, as well as capital-related expenses such as debt service principal, capital outlays, and contributions to reserves.

3.1 Operation and Maintenance Costs

For the purpose of developing water rates for FY24 and FY25, the O&M component of revenue requirements was based on the preliminary FY24 Water Operating budget divisions titled Administration, Fiscal Services/Billing, Service Center, Water Treatment Plant, Distribution/Collection Maintenance, and Meter Shop. As agreed upon with the District, Joint O&M was determined based on the three-year average of the difference between budgeted and actual O&M expenses. For the FY24 and FY25 analyses, this value was 94.2 percent, updated from 92.8 percent in the FY22/FY23 study.

In determining net O&M revenue requirements, consideration is also given to non-rate operating revenue, which is applied to offset the operating costs. Tables 3.1 and 3.2 summarize total projected O&M revenue requirements, total projected O&M non-rate revenue, and net O&M revenue requirements based on ownership for FY24 and FY25, respectively.

Changes to the cost of service assumptions upon which Tables 3.1 and 3.2 are discussed in Section 4. Similar to the previous analysis, the portion of distribution cost associated with Zones 1, 2, and 4 was assumed to provide a benefit to non-owner users based on how water is managed within the system and provisions in place for alternate flow patterns in the case of emergency. In addition, it was noted that the City of Billings manages the District's storage tanks, which have a

total volume of 8 MG. The analysis includes a direct allocation of O&M expense to the District for the purpose of storage management. The directly assigned value for FY24 was derived as shown below based on the following assumptions:

- Heights storage volume = 8 MG
- City of Billings distribution storage volume = 29.91MG
- Assumed percentage of Water Treatment Plant budget division labor and expense associated with maintenance of pump station and storage reservoirs = 6 percent

$$8MG \div (29.91MG + 8 MG) \times 6\% = 1.27\%$$

$$1.27\% \times \text{Water Treatment Plant division fixed cost of } \$4,294,251 = \$54,537$$

As Owners of the system, the Owner user classes are allocated all of the O&M non-rate revenue except for the Transfer to O&M for pipe bursting. As a result of this credit to Owner-only revenue requirements, the net O&M revenue requirements for Non-Owners appears as a negative value in Tables 3.1 and 3.2.

The net revenue requirements functionalized by ownership shown in Tables 3.1 and 3.2 are further allocated to the user classes based on the fixed or variable nature of the cost (classification), and the system usage parameters associated with each user class (allocation). Table 3.3 summarizes the allocated O&M revenue requirements by owner of FY24 and FY25, noting in particular the total net O&M revenue requirements allocated to the Resale user class.

Budget Line Item		Total	Joint	All-But-Resale	Owners	Resale
Water Production						
	Chemicals	\$725,000	\$682,614	\$42,386	\$0	\$0
	All Other	\$4,005,789	\$3,771,599	\$234,190	\$0	\$0
High Service Pumping			\$0	\$0	\$0	\$0
	Utilities (80% to Base)	\$1,519,200	\$1,430,383	\$88,817	\$0	\$0
	All Other	\$43,073	\$40,555	\$2,518	\$0	\$0
System Pumping and Storage			\$0	\$0	\$0	\$0
	Utilities (80% to Base)	\$590,800	\$65,630	\$303,697	\$180,392	\$41,081
	All Other	\$258,438	\$24,343	\$112,647	\$66,911	\$54,537
Distribution System			\$0	\$0	\$0	\$0
	Fire Hydrants	\$611,026	\$0	\$611,026	\$0	\$0
	All Other	\$2,102,689	\$686,482	\$1,002,431	\$413,775	\$0
Customer Billing and Meter		\$2,111,955	\$1,988,484	\$123,471	\$0	\$0
Admin.		\$3,121,249	\$2,938,771	\$182,478	\$0	\$0
O&M - Total		\$15,089,219	\$11,628,861	\$2,703,661	\$661,078	\$95,619
Less		Non-Rate				
O&M - Related		Revenue	Joint	All-But-Resale	Owners	Resale
	Water Permits	\$65,000	\$0	\$0	\$65,000	\$0
	Misc. Revenue	\$7,700	\$0	\$0	\$7,700	\$0
	Collection of Bad Debt	\$3,000	\$0	\$0	\$3,000	\$0
	Sale of Material/Labor	\$290,000	\$0	\$0	\$290,000	\$0
	Public Water Supply	\$62,000	\$0	\$0	\$62,000	\$0
	Water Service Line Repair	\$440,000	\$0	\$0	\$440,000	\$0
	Water Service Line Admin.	\$24,500	\$0	\$0	\$24,500	\$0
	Hydrant Meter Rental Fee	\$23,000	\$0	\$0	\$23,000	\$0
	Charge for Services	\$0	\$0	\$0	\$0	\$0
	Transfer to O&M for Pipebursting Projects	\$0	\$0	\$0	\$0	\$0
	Transfers In	\$0	\$0	\$0	\$0	\$0
Total O&M-Related		\$915,200	\$0	\$0	\$915,200	\$0
		Total	Joint	All-But-Resale	Owners	Resale
Total O&M Revenue Requirement		\$14,174,019	\$11,628,861	\$2,703,661	(\$254,122)	\$95,619

Table 3.1: Summary of Projected FY24 O&M Revenue Requirements

Budget Line Item	Total	Joint	All-But-Resale	Owners	Resale
Water Production					
Chemicals	\$746,750	\$703,093	\$43,657	\$0	\$0
All Other	\$4,125,963	\$3,884,747	\$241,216	\$0	\$0
High Service Pumping	\$0	\$0	\$0	\$0	\$0
Utilities (80% to Base)	\$1,564,776	\$1,473,295	\$91,481	\$0	\$0
All Other	\$44,365	\$41,771	\$2,594	\$0	\$0
System Pumping and Storage	\$0	\$0	\$0	\$0	\$0
Utilities (80% to Base)	\$608,524	\$67,599	\$312,808	\$185,804	\$42,314
All Other	\$266,191	\$25,074	\$116,026	\$68,918	\$56,173
Distribution System	\$0	\$0	\$0	\$0	\$0
Fire Hydrants	\$629,357	\$0	\$629,357	\$0	\$0
All Other	\$2,165,769	\$707,077	\$1,032,504	\$426,189	\$0
Customer Billing and Meter	\$2,175,314	\$2,048,138	\$127,175	\$0	\$0
Admin.	\$3,214,886	\$3,026,935	\$187,952	\$0	\$0
O&M - Total	\$15,541,896	\$11,977,727	\$2,784,771	\$680,911	\$98,487
Less	Non-Rate				
O&M - Related	Revenue	Joint	All-But-Resale	Owners	Resale
Water Permits	\$65,000	\$0	\$0	\$65,000	\$0
Misc. Revenue	\$7,700	\$0	\$0	\$7,700	\$0
Collection of Bad Debt	\$3,000	\$0	\$0	\$3,000	\$0
Sale of Material/Labor	\$290,000	\$0	\$0	\$290,000	\$0
Public Water Supply	\$62,000	\$0	\$0	\$62,000	\$0
Water Service Line Repair	\$440,000	\$0	\$0	\$440,000	\$0
Water Service Line Admin.	\$24,500	\$0	\$0	\$24,500	\$0
Hydrant Meter Rental Fee	\$23,000	\$0	\$0	\$0	\$0
Charge for Services	\$0	\$0	\$0	\$0	\$0
Transfer to O&M for Pipebursting Projects	\$0	\$0	\$0	\$23,000	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0
Total O&M-Related	\$915,200	\$0	\$0	\$915,200	\$0
	Total	Joint	All-But-Resale	Owners	Resale
Total O&M Revenue Requirement	\$14,626,696	\$11,977,727	\$2,784,771	(\$234,289)	\$98,487

Table 3.2: Summary of Projected FY25 O&M Revenue Requirements

Ownership		FY24 O&M	FY25 O&M
Joint			
	Owners	\$ 9,345,696	\$ 9,611,512
	Resale	\$ 1,477,153	\$ 1,541,371
	Other Non-Owners	\$ 765,497	\$ 783,188
Total Joint		\$ 11,588,345	\$ 11,936,071
All But Resale			
	Owners	\$ 2,503,231	\$ 2,579,140
	Other Non-Owners	\$ 200,429	\$ 205,630
Total All But Resale		\$ 2,703,661	\$ 2,784,771
Owners-Only		\$ (254,122)	\$ (234,289)
Resale-Only		\$ 95,619	\$ 98,487
Total		\$ 14,133,503	\$ 14,585,039
Total Resale		\$ 1,572,771	\$ 1,639,858

Table 3.3: Summary of Net O&M Revenue Requirements by Ownership

3.2 Capital Costs

Total capital-related revenue requirements were evaluated in terms of the cash-basis for the purpose of establishing the utility-basis capital requirements to be met with rate revenue. Capital costs are determined on a cash basis for owners of the system and a hybrid-utility basis for non-owners of the system. The hybrid-utility basis is determined by first taking the cash-based utility revenue requirements and then adjusting for the remaining non-owner share on a utility basis. These steps are described below.

3.2.1 Development of Cash-Basis Capital-Related Revenue Requirements

The City provided information related to existing and anticipated debt service requirements, the five-year Capital Improvement Plan (CIP), non-CIP capital outlays, and anticipated capital-related non-rate revenue for FY24. In FY24, the CIP includes \$19 million (M) in capital improvements. After accounting for reserve-funded capital, projected capital-related rate revenue requirements totaled \$16,793,612, and net capital-related revenue requirements came to \$16,638,612 after netting out capital-related non-rate revenue of \$155,000.

For FY25, the current CIP projects expenditures of \$145.6M. A large portion of this is related to the west end treatment plant and reservoir. Although these projects will be in construction beginning in FY23, for the purpose of rate-setting and establishment of the asset base in service, they have been accounted for as FY25 capital expenditures. Projected FY25 capital-related rate

revenue requirements totaled \$20,156,591, with net capital-related revenue requirements of \$20,001,591 when considering a projected capital-related non-rate revenue estimate of \$155,000. Table 3.4 summarizes the anticipated FY24 and FY25 cash-basis capital-related revenue requirements and capital-related non-rate revenues.

Line Item	Total FY24	Total FY25
Debt Service	\$ 7,179,464	\$ 10,364,302
Cash Funded CIP	\$ 8,746,068	\$ 12,730,000
Water Service Line Repair	\$ 446,325	\$ 350,000
Transfers To (from) O&M Reserve	\$ 249,089	\$ 122,223
Increase/ (Decrease) Operating Fund Balance	\$ 172,665	\$ (3,409,933)
Total Capital Revenue Requirements - Cash Basis	\$ 16,793,612	\$ 20,156,591
Less: Non-Rate Capital Revenue		
late payment interest	\$ 35,000	\$ 35,000
interest earnings	\$ 120,000	\$ 120,000
Total Non-Rate Capital -Related Revenue	\$ 155,000	\$ 155,000
Net Capital Revenue Requirements - Cash Basis	\$ 16,638,612	\$ 20,001,591

Table 3.4: Summary of Net Capital-Related Revenue Requirements – Cash Basis

3.2.2 Development of Utility-Basis Capital-Related Revenue Requirements

To fairly assign the cost of only those assets in service and utilized by non-owner user classes, the Utility-basis with cash residual methodology is utilized by the City of Billings in determining the appropriate rates to charge non-owner user classes. This methodology calculates the capital-related component of revenue requirements based on depreciation of system assets in service and a return on capital investment made by the owners of the system.

Once capital-related revenue requirements have been established, the City’s methodology then applies the utility-based approach for calculating the appropriate share of capital-related revenue requirements for users located outside of the City. The utility approach is considered a fair means to allocate the capital-related revenue requirements to non-owners of the system based on the value of the infrastructure used by the non-owner users. The utility approach is based upon the allocation of revenue requirements represented by depreciation and a rate of return on the utility’s investment. Users located within the City are then allocated the difference between the total capital-related revenue requirements established under the cash-basis methodology and the outside city allocation of the utility-based capital-related revenue requirements. This approach is consistent with past efforts and Resale contract agreements.

There are two components to the Utility-basis capital-related revenue requirements: the return on rate base as calculated by applying a rate of return percentage to the asset base or net plant in service, and the depreciation on the net plant in service. To identify the return on rate base, the total assets in service must first be identified. Once the asset base is identified, the net plant in service is calculated as the original cost less depreciation to date. The annual depreciation for the assets currently in service must also be determined. Table 3.5 summarizes the net fixed assets and depreciation for development of the FY24 utility-basis capital-related revenue requirements. The net fixed asset totals in Table 3.5 indicate that based on asset values at year-end FY22, new assets placed in service in FY23, assets that depreciated out in FY23, and assets that remained in service for FY23, the value of net plant in service for FY24 calculated as \$163.805M. Using the FY24 net asset base and the FY23 and FY24 CIP items anticipated to be placed in service by the close of FY23, the anticipated net asset base and annual depreciation for FY25 was developed and is summarized in Table 3.6.

For the FY24 and FY25 asset bases, use of the system was evaluated in terms of ownership, as was done for the evaluation of O&M revenue requirements. Tables 3.7 and 3.8 summarize the ownership allocations of net fixed asset value and depreciation for FY24 and FY25, respectively. Detailed fixed asset tables are found in Appendix A.

Fixed Asset Type	FY22 Asset Value	Annual Depreciation	FY24 Fixed Assets	FY23 Asset Additions	FY24 Net Fixed Assets
Source of Supply	\$6,761,766	\$230,214	\$6,531,551	\$0	\$6,531,551
Water Treatment/HS Pumping	\$28,785,102	\$1,902,651	\$26,882,451	\$3,199,403	\$30,081,854
Distribution Pumping	\$8,621,703	\$345,518	\$8,276,185	\$329,564	\$8,605,748
Reservoirs and Tanks	\$17,929,616	\$587,971	\$17,345,601	\$1,185,222	\$18,530,823
Transmission and Distribution	\$83,113,879	\$2,647,043	\$80,466,836	\$15,118,637	\$95,585,473
Meters and Hydrants	\$2,100,132	\$105,450	\$1,994,683	\$0	\$1,994,683
General Plant	\$2,151,928	\$319,313	\$1,832,615	\$643,000	\$2,475,615
Net	\$149,464,126	\$6,138,160	\$143,329,921	\$20,475,826	\$163,805,747

Table 3.5: Summary of FY24 Fixed Assets and Depreciation

Fixed Asset Type	Net Fixed Assets	Allocat Depr
Source of Supply	\$6,301,300	\$808,388
Water Treatment/HS Pumping	\$160,489,973	\$383,412
Distribution Pumping	\$9,849,875	\$2,836,266
Reservoirs and Tanks	\$28,395,209	\$1,692,596
Transmission and Distribution	\$114,384,547	\$667,500
Meters and Hydrants	\$1,889,200	\$146,687
General Plant	\$3,247,450	\$589,761
Net	\$324,557,554	\$7,124,611

Table 3.6: Summary of FY25 Fixed Assets and Depreciation

Ownership	Net Fixed Asset	Depreciation
Joint		
Owners	\$128,016,243	\$4,921,993
Resale	13,108,944	661,910
Other Non-Owners	<u>13,136,314</u>	<u>505,303</u>
Subtotal Joint	\$154,261,502	\$6,089,206
Owners-Only	\$36,510,829	\$986,238
Resale-Only	<u>\$1,068,859</u>	<u>\$49,167</u>
Total	\$191,841,190	\$7,124,611
Owner Subtotal	\$164,527,073	\$5,908,231
Non-Owner Subtotal (including Resa	\$27,314,117	\$1,216,380
Resale Subtotal	\$14,177,803	\$711,077

Table 3.7: FY24 Utility-Basis Capital-Related Revenue Requirements Based on Ownership

Ownership	Net Fixed Asset	Depreciation
Joint		
Owners	\$225,569,901	\$6,657,836
Resale	36,111,563	1,066,714
Other Non-Owners	<u>23,580,301</u>	<u>689,419</u>
Subtotal Joint	\$285,261,766	\$8,413,969
Owners-Only	\$38,276,109	\$1,051,575
Resale-Only	<u>\$1,019,680</u>	<u>\$49,167</u>
Total	\$324,557,554	\$9,514,711
Owner Subtotal	\$263,846,010	\$7,709,412
Non-Owner Subtotal (including Resale)	\$60,711,545	\$1,805,300
Resale Subtotal	\$37,131,243	\$1,115,881

Table 3.8: FY25 Utility-Basis Capital-Related Revenue Requirements Based on Ownership

Per the Memorandum of Understanding between the City and its Resale customer, the rate of return is based on the WACC, calculated using the City's current effective interest rate on outstanding debt and a return on equity equal to the average 30-year treasury rate plus 300 basis points for the most recent twelve-month period ending June 30th. Based on this formula, with an average 30-year treasury rate of 3.14 percent, the calculated rate of return on equity was 6.14 percent. For FY24 the effective interest rate on water debt for the City is estimated at 2.95 percent, resulting in a FY24 WACC of 5.91 percent. Table 3.9 summarizes the WACC calculation. The average 30-year treasury rate used for FY24 was also used for FY25. Based on a projected effective interest rate on water debt of 3.85 percent, the FY25 weighted cost of capital was projected to be 5.33 percent. This is an increase from recent years and is a direct reflection of the recent interest rate environment.

Debt/Equity	FY2024	FY2025
Total Outstanding Debt	\$20,349,399	\$114,576,957
Interest on Outstanding Debt	\$600,258	\$4,407,022
Effective Interest Rate on Outstanding Debt	2.95%	3.85%
Total Fund Equity	\$268,491,791	\$209,980,597
Rate of Return on Equity	6.14%	6.14%
Total Equity and Debt	\$288,841,190	\$324,557,554
Weighted Cost of Capital	5.92%	5.33%

Table 3.9: Weighted Average Cost of Capital (WACC) Calculation

Table 3.10 shows the calculated return on rate base using Non-Owner rates of return of 5.92 percent and 5.33 percent in FY24 and FY25, respectively. Although the rate of return for Non-Owners decreases from FY24 to FY25, the substantial increase in the rate base as new infrastructure comes online results in an overall increase of 80 percent in net utility basis capital-related costs allocable to Non-Owners. Total capital revenue requirements under the utility method are equal to the capital-related revenue requirements under the cash basis and are based on actual capital revenue requirements for each year.

Line Item	FY2024	FY2025
Utility Basis Capital Costs for Non-Owners		
Return on Rate Base		
Rate Base		
Net Plant in Service	\$26,647,441	\$59,510,270
Allowance for Working Capital	\$316,091	\$327,299
Total Rate Base	\$26,963,531	\$59,837,570
Rate of Return	5.92%	5.33%
Total Rate of Return on Rate Base	\$1,594,958	\$3,189,511
Depreciation Less Amortization Expense	\$1,190,760	\$1,770,188
Net Utility Basis Capital Costs	\$2,785,718	\$4,959,698
Utility Basis Capital Costs for Owners		
Return on Rate Base		
Rate Base		
Net Plant in Service	\$164,527,073	\$263,846,010
Allowance for Working Capital	\$1,449,351	\$1,494,545
Total Rate Base	\$165,976,423	\$265,340,555
Rate of Return	4.74%	2.72%
Return on Rate Base	\$7,869,162	\$7,220,411
Depreciation Less Amortization Expense	\$5,908,231	\$7,709,412
Net Utility Basis Capital Costs	\$13,777,393	\$14,929,823
Total Utility Basis Capital Revenue Requirement	\$16,563,111	\$19,889,521

Table 3.10: Utility-Basis Capital Revenue Requirements – FY24 and FY25

The system owners are allocated the balance of the capital revenue requirements not allocated to the non-owners. This translates to a rate of return for Owners equal to 4.74 percent in FY24 and 2.72 percent in FY25. Because the return percentage is calculated based on the total rate base, the percentage decreases from FY24 to FY25 due to the \$81M increase in Owner rate base.

3.3 Total Revenue Requirements

Tables 3.11 and 3.12 summarize the total revenue requirements for FY24 and FY25, respectively, under both the Cash-Basis and Utility-Basis methodologies. Table 3.13 summarizes the total revenue requirements by ownership for both FY24 and FY25.

2024	Operating Costs	Capital Costs	Total
Cash-Basis Revenue Requirements			
O&M Expense	\$15,089,219	\$0	\$15,089,219
Debt Service Requirements		7,179,464	7,179,464
Cash Financing of Construction		8,746,068	8,746,068
Water Line Service Repair		446,325	446,325
Operating Reserve		249,089	249,089
Total	\$15,089,219	\$16,620,946	\$31,710,165
Revenue Requirements Met From Other Sources			
Other Operating Revenue	\$915,200	\$0	\$915,200
Interest Income		155,000	155,000
Change in Funds Available		(172,665)	(172,665)
Total	\$915,200	(\$17,665)	\$897,535
Net Costs to be Met From Charge:	\$14,174,019	\$16,638,612	\$30,812,631
Restatement of Net Costs - Utility-Basis Revenue Requirements			
O&M Expenses	\$14,174,019	\$0	\$14,174,019
Capital Costs			
Depreciation		7,124,611	7,124,611
Return on Rate Base		9,514,000	9,514,000
Total	\$14,174,019	\$16,638,612	\$30,812,631

Table 3.11: Summary of Total Projected FY24 Net Revenue Requirements

2025	Operating Costs	Capital Costs	Total
Cash-Basis Revenue Requirements			
O&M Expense	\$15,541,896	\$0	\$15,541,896
Debt Service Requirements		10,364,302	10,364,302
Cash Financing of Construction		12,730,000	12,730,000
Water Line Service Repair		350,000	350,000
Operating Reserve		122,223	122,223
Total	\$15,541,896	\$23,566,524	\$39,108,420
Revenue Requirements Met From Other Sources			
Other Operating Revenue	\$915,200	\$0	\$915,200
Interest Income		155,000	155,000
Change in Funds Available		3,409,933	3,409,933
Total	\$915,200	\$3,564,933	\$4,480,133
Net Costs to be Met From Charges (Rates)	\$14,626,696	\$20,001,591	\$34,628,287
Restatement of Net Costs - Utility-Basis Revenue Requirements			
O&M Expenses	\$14,626,696	\$0	\$14,626,696
Capital Costs			
Depreciation		9,514,711	9,514,711
Return on Rate Base		10,486,880	10,486,880
Total	\$14,626,696	\$20,001,591	\$34,628,287

Table 3.12: Summary of Total Projected FY25 Net Revenue Requirements

Ownership	O&M	Capital	Total
FY2024			
Owner	\$11,594,806	\$13,777,393	\$25,372,199
Non-Owners	\$2,579,213	\$2,861,219	\$5,440,432
Total	\$14,174,019	\$16,638,612	\$30,812,631
Ownership	O&M	Capital	Total
FY2025			
Owner	\$11,956,363.1	\$14,929,823	\$26,886,186
Non-Owners	\$2,670,332.5	\$5,071,768	\$7,742,101
Total	\$14,626,696	\$20,001,591	\$34,628,287

Table 3.13: Summary of Total Projected FY24 and FY25 Net Revenue Requirements by Ownership

4.0 Cost of Service Analysis

The following sub-sections summarize the cost of service assumptions and results. Detailed tables summarizing the costs by ownership, cost type, and cost allocation to the user classes are found in Appendix B.

4.1 Methodology

Following the establishment of total O&M and capital revenue requirements by customer group (joint, all-but-resale, owner, or resale), the revenue requirements were then taken through a series of steps to result in allocation to each user class. In the first step, revenue requirements were functionalized according to customer group. As noted in Section 1.0, Joint costs were allocated to all user classes, All-But-Resale were allocated to all owner user classes and non-owner user classes except for the Resale class, Owner costs were allocated only to Owner user classes, and Resale costs were allocated only to the Resale user class. In the second step, costs were classified as to how the cost is related to usage characteristics – Customer, Meter, Base, Max Day, or Peak Day applicability. Finally, in the third step, costs were allocated to the user classes based on the system usage characteristics of each class. For the allocation of customer costs, the percentage of meters or accounts determined the allocation percentage. For meter costs, the percentage of total equivalent meters in terms of 3/4-inch meter equivalents was used. For base capacity, average day billed water use determines the allocation percentage, and for peak/max day and peak/max hour allocations were calculated using the average day billed water use and the peaking factors from Table 2.6. The following subsections describe the Functionalization, Classification, and Allocation steps for the O&M and Capital-Related revenue requirements.

4.2 O&M Cost Allocations

Table 3.3 presented the O&M revenue requirements by ownership. To arrive at the final O&M cost allocation to each user class, the costs by ownership were also classified to the appropriate fixed or variable component based on the way the cost is related to user characteristics such as meter numbers and flow. Table 4.1 presents the functionalization percentages for each line item O&M revenue requirement by ownership. The same values were applied for both FY24 and FY25. Table 4.2 shows the classification of each line item. Per the agreement with the County Water District of Billings Heights, the amount of cost eligible for joint allocation to all users is adjusted based on the rolling three-year average percentage of actual expenditures over budgeted expenditures. For FY24 this value was 94.2 percent. The following bullets briefly summarize the assumptions behind the O&M functionalization percentages in Table 4.1.

- Water Production and High Service Pumping costs: Allocated to all users. Adjusted by 94.2 percent to account for agreement with Resale customer.

- System Pumping and Storage: Allocated based on value of asset base utilization of system components. Assumed Resale customer uses 75 percent of the Walter Pump Station, with the rest allocated to the Owner user class. The Joint allocation percentage assumes that the Resale customer benefits from the Willet and Leavens Reservoirs due to their role in serving Zone 1, and the Fox Reservoir due to its interconnect that allows for emergency service to the Resale customer. All-But-Resale allocation is based on the determination that Non-Owner users (other than Resale) benefit from infrastructure in Pressure Zones 1, 2, and 4.
- System Pumping and Storage: A portion of fixed Water Treatment Plant division costs were allocated directly to the Resale customer to account for reservoir management as described in Section 3.1.
- Allocation of Fire Hydrants based on information indicating the presence of public hydrants served outside of City limits.
- Allocation of all other Distribution (maintenance of pipelines) based on agreement that Resale customer can be charged for transmission greater than 12" and that Non-Owner customers (other than Resale) utilize the transmission system. In addition, it was assumed that Non-Owner customers (other than Resale) utilize 60 percent of the distribution system to receive water at their connection points based on the estimated miles of pipe in Pressure Zones 1, 2, and 4.
- Customer Billing and Meter: Allocated to all users. Adjusted by 94.2 percent to account for agreement with Resale customer.
- Administrative: Allocated to all users. Adjusted by 94.2 percent to account for agreement with Resale customer.

As shown in Table 4.2, the costs were classified as Base, Max Day, Max Hour, Customer, Meter, or Direct Fire. The revenue requirements comprising the Customer and Meter classified costs result in the calculation of the fixed meter charges, and those allocated to the Base, Max Day, and Max Hour components comprise the charges that derive the volumetric rates. The revenue requirements identified as Direct Fire costs are associated with the fixed fire protection charges.

The following bullets briefly summarize the assumptions behind the O&M classification percentages in Table 4.2.

- Water Production – Chemicals: This expense varies directly with water usage and is assigned as a 100 percent Base cost.
- Water Production – All Other, High Service Pumping – All Other, and System Pumping and Storage – All Other: These expenses are associated with meeting maximum day demands as well as average day usage are split between Base (average day) and Extra Capacity – Peak Day based on the system max day/average day design parameter of 2.2.

Item	Joint	All-But-Resale	Owners	Resale	Total
Water Production					
Chemicals	94.2%	5.8%	0.0%	0.0%	100.0%
All Other	94.2%	5.8%	0.0%	0.0%	100.0%
High Service Pumping					
Utilities (80% to Base)	94.2%	5.8%	0.0%	0.0%	100.0%
All Other	94.2%	5.8%	0.0%	0.0%	100.0%
System Pumping and Storage					
Utilities (80% to Base)	11.1%	51.4%	30.5%	7.0%	100.0%
All Other	9.4%	43.6%	25.9%	21.1%	100.0%
Distribution System					
Fire Hydrants	0.0%	100.0%	0.0%	0.0%	100.0%
All Other	32.6%	47.7%	19.7%	0.0%	100.0%
Customer Billing and Meter	94.2%	5.8%	0.0%	0.0%	100.0%
Administrative	94.2%	5.8%	0.0%	0.0%	100.0%
Total O&M-Related Non-Rate Revenues					
3121 Street Sprinkling	0.0%	0.0%	100.0%	0.0%	100.0%
3122 Sewer Flushing	0.0%	0.0%	100.0%	0.0%	100.0%
Water Permits	0.0%	0.0%	100.0%	0.0%	100.0%
Misc. Revenue	0.0%	0.0%	100.0%	0.0%	100.0%
Collection of Bad Debt	0.0%	0.0%	100.0%	0.0%	100.0%
Sale of Material/Labor	0.0%	0.0%	100.0%	0.0%	100.0%
Public Water Supply	0.0%	0.0%	100.0%	0.0%	100.0%
Water Service Line Repair	0.0%	0.0%	100.0%	0.0%	100.0%
Water Service Line Admin.	0.0%	0.0%	100.0%	0.0%	100.0%
Unused	0.0%	0.0%	100.0%	0.0%	100.0%
Late Payment Interest	0.0%	0.0%	100.0%	0.0%	100.0%
Hydrant Meter Rental Fee	0.0%	0.0%	100.0%	0.0%	100.0%
Charge for Services	0.0%	0.0%	100.0%	0.0%	100.0%
Transfer to O&M for Pipebursting Projects	32.6%	47.7%	19.7%	0.0%	100.0%
Interest Earnings - Operating Fund (502 & 505)	0.0%	0.0%	100.0%	0.0%	100.0%
Transfers In	0.0%	0.0%	100.0%	0.0%	100.0%

Table 4.1: Functionalization of FY24 and FY25 O&M Revenue Requirements by Ownership

- High Service Pumping – Utilities, and System Pumping and Storage – Utilities: These expenses are classified as 80 percent Base and 20 percent Extra Capacity – Peak Day based on a review of 2013 – 2022 daily pumping data.
- Distribution System – All Other: These are costs that are driven by peak hour, as well as peak day, and are therefore classified based on system parameters for meeting peak day and peak hour requirements, with the remainder classified as average day costs.

Item	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Water Production							
Chemicals	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
All Other	45.5%	54.5%	0.0%	0.0%	0.0%	0.0%	100.0%
High Service Pumping							
Utilities (80% to Base)	80.0%	20.0%	0.0%	0.0%	0.0%	0.0%	100.0%
All Other	45.5%	54.5%	0.0%	0.0%	0.0%	0.0%	100.0%
System Pumping and Storage							
Utilities (80% to Base)	80.0%	20.0%	0.0%	0.0%	0.0%	0.0%	100.0%
All Other	45.5%	54.5%	0.0%	0.0%	0.0%	0.0%	100.0%
Distribution System							
Fire Hydrants	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
All Other	29.4%	35.3%	35.3%	0.0%	0.0%	0.0%	100.0%
Customer Billing and Meter	0.0%	0.0%	0.0%	40.6%	59.4%	0.0%	100.0%
Administrative	28.2%	33.9%	8.1%	9.4%	13.7%	6.7%	100.0%
Total O&M-Related Non-Rate Revenues							
Water Permits	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Misc. Revenue	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Collection of Bad Debt	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Sale of Material/Labor	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Public Water Supply	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Water Service Line Repair	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Water Service Line Admin.	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Late Payment Interest	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Hydrant Meter Rental Fee	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Charge for Services	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Transfer to O&M for Pipebursting Projects	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Interest Earnings - Operating Fund (502 & 505)	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%
Transfers In	41.7%	29.4%	6.2%	7.2%	10.5%	5.1%	100.0%

Table 4.2: Classification of FY24 and FY25 O&M Revenue Requirements

Tables 4.3 and 4.4, respectively, summarize the O&M revenue requirements by classification for FY24 and the allocated O&M revenue requirements to each user class for FY24. Similarly, Tables 4.5 and 4.6 present the O&M revenue requirements by classification and the allocated O&M revenue requirements to each user class for FY25, respectively. Detailed allocation tables are found in Appendix B.

Item	Total	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$ 725,000	\$ 725,000	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 4,005,789	\$ 1,820,813	\$ 2,184,976	\$ -	\$ -	\$ -	\$ -
High Service Pumping							
Utilities (80% to Base)	\$ 1,519,200	\$ 1,215,360	\$ 303,840	\$ -	\$ -	\$ -	\$ -
All Other	\$ 43,073	\$ 19,579	\$ 23,494	\$ -	\$ -	\$ -	\$ -
System Pumping and Storage							
Utilities (80% to Base)	\$ 590,800	\$ 472,640	\$ 118,160	\$ -	\$ -	\$ -	\$ -
All Other	\$ 258,438	\$ 117,472	\$ 140,966	\$ -	\$ -	\$ -	\$ -
Distribution System							
Fire Hydrants	\$ 611,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,026
All Other	\$ 2,102,689	\$ 618,438	\$ 742,125	\$ 742,125	\$ -	\$ -	\$ -
Customer Billing and Meter	\$ 2,111,955	\$ -	\$ -	\$ -	\$ 857,454	\$ 1,254,501	\$ -
Administrative	\$ 3,121,249	\$ 880,467	\$ 1,056,560	\$ 253,626	\$ 293,040	\$ 428,734	\$ 208,822
Total O&M Allocations	\$ 15,089,219	\$ 5,869,768	\$ 4,570,122	\$ 995,751	\$ 1,150,494	\$ 1,683,235	\$ 819,848
3121 Street Sprinkling	\$ 1,700	\$ 709	\$ 499	\$ 105	\$ 122	\$ 178	\$ 87
3122 Sewer Flushing	\$ 6,000	\$ 2,501	\$ 1,761	\$ 372	\$ 430	\$ 629	\$ 306
Water Permits	\$ 65,000	\$ 27,098	\$ 19,083	\$ 4,031	\$ 4,657	\$ 6,813	\$ 3,319
Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection of Bad Debt	\$ 3,000	\$ 1,251	\$ 881	\$ 186	\$ 215	\$ 314	\$ 153
Sale of Material/Labor	\$ 290,000	\$ 120,897	\$ 85,138	\$ 17,983	\$ 20,777	\$ 30,398	\$ 14,806
Public Water Supply	\$ 62,000	\$ 25,847	\$ 18,202	\$ 3,845	\$ 4,442	\$ 6,499	\$ 3,165
Water Service Line Repair	\$ 440,000	\$ 183,431	\$ 129,175	\$ 27,284	\$ 31,524	\$ 46,121	\$ 22,464
Water Service Line Admin.	\$ 24,500	\$ 10,214	\$ 7,193	\$ 1,519	\$ 1,755	\$ 2,568	\$ 1,251
Hydrant Meter Rental Fee	\$ 23,000	\$ 9,588	\$ 6,752	\$ 1,426	\$ 1,648	\$ 2,411	\$ 1,174
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue Requirements	\$ 14,174,019	\$ 5,488,233	\$ 4,301,437	\$ 939,000	\$ 1,084,924	\$ 1,587,302	\$ 773,123

Table 4.3: Classified FY24 O&M Revenue Requirements

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 2,288,094	\$ 2,009,978	\$ 215,112	\$ 961,798	\$ 1,266,369	\$ -	\$ 6,741,351
Multi-Family Residential	\$ 515,752	\$ 113,266	\$ 90,049	\$ 30,164	\$ 94,811	\$ -	\$ 844,041
Commercial	\$ 803,080	\$ 220,458	\$ 80,894	\$ 72,560	\$ 183,542	\$ -	\$ 1,360,534
Industrial	\$ 16,549	\$ 4,543	\$ 556	\$ 70	\$ 1,326	\$ -	\$ 23,044
Seasonal	\$ 340,396	\$ 467,220	\$ 57,146	\$ 7,541	\$ 17,135	\$ -	\$ 889,438
Public Fire Protection	\$ -	\$ 508,412	\$ 348,610	\$ -	\$ -	\$ 678,497	\$ 1,535,518
Private Fire Protection	\$ -	\$ 66,511	\$ 45,606	\$ -	\$ -	\$ 88,762	\$ 200,879
Non-Owners							
Residential	\$ 19,475	\$ 16,995	\$ 1,601	\$ 9,698	\$ 12,777	\$ -	\$ 60,547
Commercial	\$ 640,233	\$ 174,601	\$ 56,407	\$ 2,876	\$ 8,687	\$ -	\$ 882,804
Commercial Resale	\$ 36,521	\$ 9,561	\$ 3,261	\$ 148	\$ 998	\$ -	\$ 50,489
Resale	\$ 828,133	\$ 705,690	\$ 37,222	\$ 69	\$ 1,656	\$ -	\$ 1,572,771
Private Fire Protection	\$ -	\$ 4,202	\$ 2,537	\$ -	\$ -	\$ 5,863	\$ 12,603
Total O&M Revenue Requirements	\$ 5,488,233	\$ 4,301,437	\$ 939,000	\$ 1,084,924	\$ 1,587,302	\$ 773,123	\$ 14,174,019

Table 4.4: Projected FY24 O&M Revenue Requirements by Customer Classes

Item	Total	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$ 746,750	\$ 746,750	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 4,125,963	\$ 1,875,438	\$ 2,250,525	\$ -	\$ -	\$ -	\$ -
High Service Pumping							
Utilities (80% to Base)	\$ 1,564,776	\$ 1,251,821	\$ 312,955	\$ -	\$ -	\$ -	\$ -
All Other	\$ 44,365	\$ 20,166	\$ 24,199	\$ -	\$ -	\$ -	\$ -
System Pumping and Storage							
Utilities (80% to Base)	\$ 608,524	\$ 486,819	\$ 121,705	\$ -	\$ -	\$ -	\$ -
All Other	\$ 266,191	\$ 120,996	\$ 145,195	\$ -	\$ -	\$ -	\$ -
Distribution System							
Fire Hydrants	\$ 629,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 629,357
All Other	\$ 2,165,769	\$ 636,991	\$ 764,389	\$ 764,389	\$ -	\$ -	\$ -
Customer Billing and Meter	\$ 2,175,314	\$ -	\$ -	\$ -	\$ 883,177	\$ 1,292,136	\$ -
Administrative	\$ 3,214,886	\$ 906,881	\$ 1,088,257	\$ 261,235	\$ 301,831	\$ 441,596	\$ 215,087
Total Allocations	\$ 15,541,896	\$ 6,045,862	\$ 4,707,226	\$ 1,025,624	\$ 1,185,009	\$ 1,733,732	\$ 844,444
3121 Street Sprinkling	\$ 1,700	\$ 709	\$ 499	\$ 105	\$ 122	\$ 178	\$ 87
3122 Sewer Flushing	\$ 6,000	\$ 2,501	\$ 1,761	\$ 372	\$ 430	\$ 629	\$ 306
Water Permits	\$ 65,000	\$ 27,098	\$ 19,083	\$ 4,031	\$ 4,657	\$ 6,813	\$ 3,319
Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collection of Bad Debt	\$ 3,000	\$ 1,251	\$ 881	\$ 186	\$ 215	\$ 314	\$ 153
Sale of Material/Labor	\$ 290,000	\$ 120,897	\$ 85,138	\$ 17,983	\$ 20,777	\$ 30,398	\$ 14,806
Public Water Supply	\$ 62,000	\$ 25,847	\$ 18,202	\$ 3,845	\$ 4,442	\$ 6,499	\$ 3,165
Water Service Line Repair	\$ 440,000	\$ 183,431	\$ 129,175	\$ 27,284	\$ 31,524	\$ 46,121	\$ 22,464
Water Service Line Admin.	\$ 24,500	\$ 10,214	\$ 7,193	\$ 1,519	\$ 1,755	\$ 2,568	\$ 1,251
Late Payment Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydrant Meter Rental Fee	\$ 23,000	\$ 9,588	\$ 6,752	\$ 1,426	\$ 1,648	\$ 2,411	\$ 1,174
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Requirements	\$ 14,626,696	\$ 5,664,326	\$ 4,438,541	\$ 968,873	\$ 1,119,439	\$ 1,637,799	\$ 797,718

Table 4.5: Classified FY25 O&M Revenue Requirements

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 2,359,958	\$ 2,072,266	\$ 222,414	\$ 992,537	\$ 1,307,350	\$ -	\$ 6,954,525
Multi-Family Residential	\$ 531,951	\$ 116,776	\$ 93,105	\$ 31,115	\$ 97,619	\$ -	\$ 870,566
Commercial	\$ 828,303	\$ 227,290	\$ 83,639	\$ 74,861	\$ 189,135	\$ -	\$ 1,403,229
Industrial	\$ 16,984	\$ 4,661	\$ 572	\$ 71	\$ 1,362	\$ -	\$ 23,650
Seasonal	\$ 351,087	\$ 481,699	\$ 59,086	\$ 7,743	\$ 17,602	\$ -	\$ 917,216
Public Fire Protection	\$ -	\$ 521,599	\$ 358,677	\$ -	\$ -	\$ 700,148	\$ 1,580,423
Private Fire Protection	\$ -	\$ 68,236	\$ 46,923	\$ -	\$ -	\$ 91,595	\$ 206,754
Non-Owners							
Residential	\$ 19,931	\$ 17,395	\$ 1,644	\$ 9,941	\$ 13,101	\$ -	\$ 62,012
Commercial	\$ 655,236	\$ 178,708	\$ 57,914	\$ 2,948	\$ 8,908	\$ -	\$ 903,715
Commercial Resale	\$ 37,564	\$ 9,835	\$ 3,364	\$ 151	\$ 1,024	\$ -	\$ 51,938
Resale	\$ 863,312	\$ 735,820	\$ 38,957	\$ 71	\$ 1,698	\$ -	\$ 1,639,858
Private Fire Protection	\$ -	\$ 4,256	\$ 2,577	\$ -	\$ -	\$ 5,976	\$ 12,809
Total O&M Revenue Requirements	\$ 5,664,326	\$ 4,438,541	\$ 968,873	\$ 1,119,439	\$ 1,637,799	\$ 797,718	\$ 14,626,696

Table 4.6: Projected FY25 O&M Revenue Requirements by Customer Classes

4.3 Fixed Asset Allocations

Table 3.5 presented the fixed assets by asset type and Tables 3.7 and 3.8 summarized total fixed assets by ownership for FY24 and FY25, respectively. Tables 4.7 and 4.8, respectively, summarize the functionalized FY24 and FY25 fixed assets by ownership and asset type, excluding contributed assets. Functionalization of fixed assets and depreciation costs, addressed later in this Section, was similar to that described for the corresponding O&M cost categories. The following bullets summarize specific assumptions behind the capital functionalization.

- Source of Supply, Water Treatment, High Service Pumping, General Plant, Meter and Service Connection facilities were functionalized as Joint costs.
- Distribution System Pump Station facilities serving Pressure Zones 1, 2, and 4 were functionalized to All-But-Resale. Based on an evaluation of the capital cost associated with the Walter Pump Station as completed by the design engineer for the facility, 40 percent of the Walter Pump Station was functionalized to the Resale class and the remainder was functionalized as an Owner cost, consistent with the previous analyses.
- Reservoirs and Tanks serving the Resale customer (Fox, Leavens, and Willet) were functionalized as Joint costs. The remaining facilities that support pressure zones 1, 2, and 4 were functionalized as All-But-Resale costs, and the remaining facilities were functionalized to Owner classes.
- Transmission pipelines greater than 12 inches in diameter were functionalized as Joint costs and transmission pipelines equal to 12 inches were functionalized as All-But-Resale due to the connection of outside users. Based on a review of miles of pipe within Pressure Zones 1, 2, and 4, 60 percent of distribution lines were allocated as All-But-Resale.
- Hydrants and Hydrant mains were functionalized as All-But-Resale.

Tables 4.9 and 4.10, respectively, summarize fixed assets by classification for FY24 and FY25. Classification of the functionalized fixed asset and depreciation costs is like the approach taken for classification of O&M costs. The following bullets summarize the key assumptions for capital classification.

- Source of Supply, Water Treatment, and High Service Pumping components were primarily classified based on peak day and average day parameters. Exceptions to this include the intake and the water treatment plant site/landscaping, which were classified as an average day cost associated with providing a baseline level of service.
- Distribution Pump stations were classified based on peak day and average day parameters, and booster stations were assumed to include a peak hour component as well as peak day and average day.
- Storage Reservoirs and Tanks and Transmission/Distribution components were classified based on peak hour, peak day, and average day.
- Meters and Service Connections were classified as customer costs.

- Hydrants and Hydrant Mains were classified to the Direct Fire classification.
- General Plant components were classified to peak hour, peak day, and average day based on the composite classification of all other direct capital.

Table 4.11 and 4.12 present the allocated fixed assets to each user class for FY24 and FY25, respectively. Detailed tables are found in Appendix B.

Fixed Asset Type	Joint	All But Resale	Owners	Resale	Total
Source of Supply	\$ 6,531,551	\$ -	\$ -	\$ -	\$ 6,531,551
Water Treatment/HS Pumping	\$ 35,737,821	\$ -	\$ -	\$ -	\$ 35,737,821
Distribution Pumping	\$ 1,680,894	\$ 3,607,748	\$ 3,871,020	\$ 1,068,859	\$ 10,228,522
Reservoirs and Tanks	\$ 3,533,037	\$ 13,019,455	\$ 5,958,144	\$ -	\$ 22,510,636
Transmission and Distribution	\$ 33,144,292	\$ 53,179,406	\$ 25,174,965	\$ -	\$ 111,498,663
Meters and Hydrants	\$ 32,343	\$ 1,962,340	\$ -	\$ -	\$ 1,994,683
General Plant	\$ 1,832,615	\$ -	\$ 1,506,700	\$ -	\$ 3,339,315
Total	\$ 82,492,553	\$ 71,768,948	\$ 36,510,829	\$ 1,068,859	\$ 191,841,190

Table 4.7: Functionalization of FY24 Fixed Assets to Ownership Category by Asset Type

Fixed Asset Type	Joint	All But Resale	Owners	Resale	Total
Source of Supply	\$ 6,301,300	\$ -	\$ -	\$ -	\$ 6,301,300
Water Treatment/HS	\$ 160,489,973	\$ -	\$ -	\$ -	\$ 160,489,973
Distribution Pumping	\$ 1,650,875	\$ 3,425,800	\$ 3,753,520	\$ 1,019,680	\$ 9,849,875
Reservoirs and Tanks	\$ 9,907,904	\$ 12,679,305	\$ 5,808,000	\$ -	\$ 28,395,209
Transmission and Distribution	\$ 31,843,000	\$ 55,539,408	\$ 27,002,139	\$ -	\$ 114,384,547
Meters and Hydrants	\$ 25,500	\$ 1,863,700	\$ -	\$ -	\$ 1,889,200
General Plant	\$ 1,535,000	\$ -	\$ 1,712,450	\$ -	\$ 3,247,450
Total	\$ 211,753,552	\$ 73,508,213	\$ 38,276,109	\$ 1,019,680	\$ 324,557,554

Table 4.8: Functionalization of FY25 Fixed Assets to Ownership Category by Asset Type

Fixed Asset Type	Base	Max Day	Max Hour	Meter	Direct Fire	Total
Source of Supply	\$ 5,690,561	\$ 840,990	\$ -	\$ -	\$ -	\$ 6,531,551
Water Treatment/HS Pumping	\$ 16,317,415	\$ 19,413,347	\$ 6,773	\$ 5	\$ 281	\$ 35,737,821
Distribution Pumping	\$ 4,648,329	\$ 5,577,994	\$ 2,199	\$ -	\$ -	\$ 10,228,522
Reservoirs and Tanks	\$ 6,620,775	\$ 7,944,930	\$ 7,944,930	\$ -	\$ -	\$ 22,510,636
Transmission and Distribution	\$ 32,793,724	\$ 39,352,469	\$ 39,352,469	\$ -	\$ -	\$ 111,498,663
Meters and Hydrants	\$ -	\$ -	\$ -	\$ 32,343	\$ 1,962,340	\$ 1,994,683
General Plant	\$ 1,211,700	\$ 1,270,853	\$ 822,093	\$ 562	\$ 34,107	\$ 3,339,315
Total	\$ 67,282,505	\$ 74,400,584	\$ 48,128,464	\$ 32,910	\$ 1,996,727	\$ 191,841,190

Table 4.9: Classification of FY24 Fixed Assets by Asset Type

Fixed Asset Type	Base	Max Day	Max Hour	Meter	Direct Fire	Total
Source of Supply	\$ 5,512,027	\$ 789,273	\$ -	\$ -	\$ -	\$ 6,301,300
Water Treatment/HS Pumping	\$ 73,012,704	\$ 87,471,334	\$ 5,695	\$ 4	\$ 236	\$ 160,489,973
Distribution Pumping	\$ 4,476,221	\$ 5,371,466	\$ 2,188	\$ -	\$ -	\$ 9,849,875
Reservoirs and Tanks	\$ 8,351,532	\$ 10,021,838	\$ 10,021,838	\$ -	\$ -	\$ 28,395,209
Transmission and Distribution	\$ 33,642,514	\$ 40,371,017	\$ 40,371,017	\$ -	\$ -	\$ 114,384,547
Meters and Hydrants	\$ -	\$ -	\$ -	\$ 25,500	\$ 1,863,700	\$ 1,889,200
General Plant	\$ 1,178,876	\$ 1,235,587	\$ 799,280	\$ 547	\$ 33,160	\$ 3,247,450
Total	\$ 126,173,874	\$ 145,260,515	\$ 51,200,018	\$ 26,050	\$ 1,897,096	\$ 324,557,554

Table 4.10: Classification of FY25 Fixed Assets by Asset Type

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 31,077,473	\$ 38,171,791	\$ 11,368,585	\$ -	\$ 26,280	\$ -	\$ 80,644,129
Multi-Family Residential	\$ 7,005,075	\$ 2,151,046	\$ 4,759,034	\$ -	\$ 1,968	\$ -	\$ 13,917,122
Commercial	\$ 10,907,640	\$ 4,186,756	\$ 4,275,183	\$ -	\$ 3,809	\$ -	\$ 19,373,388
Industrial	\$ 224,779	\$ 86,279	\$ 29,367	\$ -	\$ 28	\$ -	\$ 340,452
Seasonal	\$ 4,623,339	\$ 8,873,044	\$ 3,020,150	\$ -	\$ 356	\$ -	\$ 16,516,889
Public Fire Protection	\$ -	\$ 9,655,320	\$ 18,423,846	\$ -	\$ -	\$ 1,753,203	\$ 29,832,369
Private Fire Protection	\$ -	\$ 1,263,126	\$ 2,410,240	\$ -	\$ -	\$ 229,357	\$ 3,902,723
Non-Owners							
Residential	\$ 203,902	\$ 250,464	\$ 70,415	\$ -	\$ 248	\$ -	\$ 525,029
Commercial	\$ 6,703,347	\$ 2,573,161	\$ 2,480,277	\$ -	\$ 169	\$ -	\$ 11,756,953
Commercial Resale	\$ 382,379	\$ 140,910	\$ 143,369	\$ -	\$ 19	\$ -	\$ 666,677
Resale	\$ 6,154,571	\$ 6,986,754	\$ 1,036,444	\$ -	\$ 34	\$ -	\$ 14,177,803
Private Fire Protection	\$ -	\$ 61,933	\$ 111,555	\$ -	\$ -	\$ 14,168	\$ 187,655
Total	\$ 67,282,505	\$ 74,400,584	\$ 48,128,464		\$ 32,910	\$ 1,996,727	\$ 191,841,190

Table 4.11: Allocation of FY24 Fixed Assets to Customer Classes

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 55,354,823	\$ 70,611,942	\$ 12,102,211	\$ -	\$ 20,814	\$ -	\$ 138,089,790
Multi-Family Residential	\$ 12,477,355	\$ 3,979,104	\$ 5,066,139	\$ -	\$ 1,554	\$ -	\$ 21,524,152
Commercial	\$ 19,428,558	\$ 7,744,855	\$ 4,551,065	\$ -	\$ 3,011	\$ -	\$ 31,727,489
Industrial	\$ 398,382	\$ 158,808	\$ 31,106	\$ -	\$ 22	\$ -	\$ 588,318
Seasonal	\$ 8,235,037	\$ 16,413,767	\$ 3,215,043	\$ -	\$ 280	\$ -	\$ 27,864,126
Public Fire Protection	\$ -	\$ 17,773,340	\$ 19,516,654	\$ -	\$ -	\$ 1,665,866	\$ 38,955,860
Private Fire Protection	\$ -	\$ 2,325,140	\$ 2,553,203	\$ -	\$ -	\$ 217,932	\$ 5,096,275
Non-Owners							
Residential	\$ 401,716	\$ 515,130	\$ 74,718	\$ -	\$ 195	\$ -	\$ 991,760
Commercial	\$ 13,206,584	\$ 5,292,223	\$ 2,631,857	\$ -	\$ 132	\$ -	\$ 21,130,796
Commercial Resale	\$ 757,110	\$ 291,258	\$ 152,891	\$ -	\$ 15	\$ -	\$ 1,201,274
Resale	\$ 15,914,310	\$ 20,028,908	\$ 1,187,999	\$ -	\$ 27	\$ -	\$ 37,131,243
Private Fire Protection	\$ -	\$ 126,041	\$ 117,131	\$ -	\$ -	\$ 13,299	\$ 256,471
Total	\$ 126,173,874	\$ 145,260,515	\$ 51,200,018		\$ 26,050	\$ 1,897,096	\$ 324,557,554

Table 4.12: Allocation of FY25 Fixed Assets to Customer Classes

4.4 Depreciation Allocations

Tables 3.5 and 3.6 presented the depreciation by asset type and Tables 3.7 and 3.8 summarized total depreciation by ownership for FY24 and FY25, respectively. Tables 4.13 and 4.14 summarize functionalized depreciation expense by asset type and ownership for FY24 and FY25, respectively. Functionalization of depreciation expense was previously described in Sub-section 4.3.

Asset Type	Joint	All-But-Resale	Owners	Resale	Total
Source of Supply	\$ 304,766	\$ 372,038	\$ 131,584	\$ -	\$ 808,388
Water Treatment/HS Pumping	\$ 264,443	\$ 83,045	\$ 35,924	\$ -	\$ 383,412
Distribution Pumping	\$ 1,139,079	\$ 1,057,863	\$ 639,325	\$ -	\$ 2,836,266
Reservoirs and Tanks	\$ 1,692,596	\$ -	\$ -	\$ -	\$ 1,692,596
Transmission and Distribution	\$ 667,500	\$ -	\$ -	\$ -	\$ 667,500
Meters and Hydrants	\$ 634	\$ 66,753	\$ 79,300	\$ -	\$ 146,687
General Plant	\$ 59,727	\$ 380,762	\$ 100,105	\$ 49,167	\$ 589,761
Total	\$4,128,745	\$ 1,960,461	\$986,238	\$49,167	\$7,124,611

Table 4.13: FY24 Depreciation Expense by Ownership

Asset Type	Joint	All-But-Resale	Owners	Resale	Total
Source of Supply	\$ 426,899	\$ 372,038	\$ 131,584	\$ -	\$ 930,522
Water Treatment/HS Pumping	\$ 264,443	\$ 83,045	\$ 35,924	\$ -	\$ 383,412
Distribution Pumping	\$ 1,117,298	\$ 1,133,368	\$ 689,662	\$ -	\$ 2,940,328
Reservoirs and Tanks	\$ 2,770,102	\$ -	\$ -	\$ -	\$ 2,770,102
Transmission and Distribution	\$ 1,738,900	\$ -	\$ -	\$ -	\$ 1,738,900
Meters and Hydrants	\$ 634	\$ 66,753	\$ 94,300	\$ -	\$ 161,687
General Plant	\$ 59,727	\$ 380,762	\$ 100,105	\$ 49,167	\$ 589,761
Total	\$6,378,002	\$2,035,967	\$1,051,575	\$49,167	\$9,514,711

Table 4.14: FY25 Depreciation Expense by Ownership

Tables 4.15 and 4.16 summarize depreciation expense by asset type classification and Tables 4.17 and 4.18 present the allocated depreciation expense to each user class for FY24 and FY25, respectively. Classification of depreciation expense was previously described in Sub-section 4.3. Detailed tables are found in Appendix B.

Asset Type	Base	Max Day	Max Hour	Meter	Direct Fire	Total
Source of Supply	\$ 178,465	\$ 51,749	\$ -	\$ -	\$ -	\$ 230,214
Water Treatment/HS Pumping	\$ 936,630	\$ 1,100,258	\$ 1,068	\$ 1	\$ 44	\$ 2,038,000
Distribution Pumping	\$ 172,095	\$ 206,514	\$ -	\$ -	\$ -	\$ 378,609
Reservoirs and Tanks	\$ 205,839	\$ 247,007	\$ 240,534	\$ -	\$ -	\$ 693,380
Transmission and Distribution	\$ 964,808	\$ 1,157,769	\$ 1,157,769	\$ -	\$ -	\$ 3,280,346
Meters and Hydrants	\$ -	\$ -	\$ -	\$ 6,811	\$ 98,639	\$ 105,450
General Plant	\$ 140,422	\$ 154,221	\$ 99,763	\$ 68	\$ 4,139	\$ 398,613
Total	\$2,598,258	\$2,917,518	\$1,499,134	\$6,880	\$102,822	\$7,124,611

Table 4.15: FY24 Depreciation Expense by Classification

Asset Type	Base	Max Day	Max Hour	Meter	Direct Fire	Total
Source of Supply	\$ 178,465	\$ 51,749	\$ -	\$ -	\$ -	\$ 230,214
Water Treatment/HS Pumping	\$ 1,913,405	\$ 2,272,388	\$ 1,068	\$ 1	\$ 44	\$ 4,186,906
Distribution Pumping	\$ 172,095	\$ 206,514	\$ -	\$ -	\$ -	\$ 378,609
Reservoirs and Tanks	\$ 239,857	\$ 287,828	\$ 287,828	\$ -	\$ -	\$ 815,513
Transmission and Distribution	\$ 1,001,820	\$ 1,202,184	\$ 1,202,184	\$ -	\$ -	\$ 3,406,188
Meters and Hydrants	\$ -	\$ -	\$ -	\$ 6,811	\$ 98,639	\$ 105,450
General Plant	\$ 138,043	\$ 151,591	\$ 98,062	\$ 67	\$ 4,068	\$ 391,832
Total	\$3,643,685	\$4,172,254	\$1,589,142	\$6,878	\$102,752	\$ 9,514,711

Table 4.16: FY25 Depreciation Expense by Classification

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 1,157,840	\$ 1,441,804	\$ 349,511	\$ -	\$ 5,493	\$ -	\$ 2,954,648
Multi-Family Residential	\$ 260,985	\$ 81,248	\$ 146,310	\$ -	\$ 411	\$ -	\$ 488,954
Commercial	\$ 406,381	\$ 158,140	\$ 131,434	\$ -	\$ 796	\$ -	\$ 696,752
Industrial	\$ 8,374	\$ 3,259	\$ 903	\$ -	\$ 6	\$ -	\$ 12,542
Seasonal	\$ 172,250	\$ 335,148	\$ 92,850	\$ -	\$ 74	\$ -	\$ 600,322
Public Fire Protection	\$ -	\$ 364,696	\$ 566,415	\$ -	\$ -	\$ 90,282	\$ 1,021,393
Private Fire Protection	\$ -	\$ 47,710	\$ 74,099	\$ -	\$ -	\$ 11,811	\$ 133,620
Non-Owners							
Residential	\$ 8,140	\$ 10,169	\$ 2,274	\$ -	\$ 52	\$ -	\$ 20,635
Commercial	\$ 267,610	\$ 104,469	\$ 80,088	\$ -	\$ 35	\$ -	\$ 452,202
Commercial Resale	\$ 15,265	\$ 5,721	\$ 4,629	\$ -	\$ 4	\$ -	\$ 25,620
Resale	\$ 301,413	\$ 362,639	\$ 47,018	\$ -	\$ 7	\$ -	\$ 711,077
Private Fire Protection	\$ -	\$ 2,514	\$ 3,602	\$ -	\$ -	\$ 729	\$ 6,846
Total	\$ 2,598,258	\$ 2,917,518	\$ 1,499,134	\$ -	\$ 6,880	\$ 102,822	\$ 7,124,611

Table 4.17: Allocated FY24 Depreciation Expense by User Class

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 1,590,803	\$ 2,018,607	\$ 371,200	\$ -	\$ 5,495	\$ -	\$ 3,986,105
Multi-Family Residential	\$ 358,578	\$ 113,752	\$ 155,389	\$ -	\$ 410	\$ -	\$ 628,129
Commercial	\$ 558,344	\$ 221,405	\$ 139,591	\$ -	\$ 795	\$ -	\$ 920,134
Industrial	\$ 11,449	\$ 4,540	\$ 954	\$ -	\$ 6	\$ -	\$ 16,949
Seasonal	\$ 236,661	\$ 469,226	\$ 98,612	\$ -	\$ 74	\$ -	\$ 804,573
Public Fire Protection	\$ -	\$ 508,092	\$ 598,616	\$ -	\$ -	\$ 90,228	\$ 1,196,936
Private Fire Protection	\$ -	\$ 66,470	\$ 78,312	\$ -	\$ -	\$ 11,804	\$ 156,585
Non-Owners							
Residential	\$ 11,593	\$ 14,783	\$ 2,395	\$ -	\$ 52	\$ -	\$ 28,823
Commercial	\$ 381,131	\$ 151,872	\$ 84,354	\$ -	\$ 35	\$ -	\$ 617,393
Commercial Resale	\$ 21,850	\$ 8,358	\$ 4,900	\$ -	\$ 4	\$ -	\$ 35,112
Resale	\$ 473,277	\$ 591,532	\$ 51,065	\$ -	\$ 7	\$ -	\$ 1,115,881
Private Fire Protection	\$ -	\$ 3,617	\$ 3,754	\$ -	\$ -	\$ 720	\$ 8,091
Total	\$ 3,643,685	\$ 4,172,254	\$ 1,589,142	\$ -	\$ 6,878	\$ 102,752	\$ 9,514,711

Table 4.18: Allocated FY25 Depreciation Expense by User Class

4.5 Capital Cost Allocations

The capital-related revenue requirements were introduced in Table 3.4. Tables 4.19 and 4.20, respectively, show the capital-related revenue requirements allocated to each user class for FY24 and FY25.

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 2,602,408	\$ 3,196,482	\$ 951,998	\$ -	\$ 2,201	\$ -	\$ 6,753,088
Multi-Family Residential	\$ 586,601	\$ 180,127	\$ 398,518	\$ -	\$ 165	\$ -	\$ 1,165,411
Commercial	\$ 913,399	\$ 350,596	\$ 358,001	\$ -	\$ 319	\$ -	\$ 1,622,315
Industrial	\$ 18,823	\$ 7,225	\$ 2,459	\$ -	\$ 2	\$ -	\$ 28,509
Seasonal	\$ 387,156	\$ 743,023	\$ 252,905	\$ -	\$ 30	\$ -	\$ 1,383,114
Public Fire Protection	\$ -	\$ 808,530	\$ 1,542,801	\$ -	\$ -	\$ 146,812	\$ 2,498,144
Private Fire Protection	\$ -	\$ 105,773	\$ 201,832	\$ -	\$ -	\$ 19,206	\$ 326,812
Non-Owners							
Residential	\$ 20,344	\$ 25,160	\$ 6,488	\$ -	\$ 67	\$ -	\$ 52,060
Commercial	\$ 668,832	\$ 258,484	\$ 228,543	\$ -	\$ 46	\$ -	\$ 1,155,904
Resale	\$ 677,054	\$ 768,601	\$ 114,017	\$ -	\$ 4	\$ -	\$ 1,559,677
Private Fire Protection	\$ -	\$ 6,221	\$ 10,279	\$ -	\$ -	\$ 1,577	\$ 18,078
Total	\$ 5,874,617	\$ 6,450,223	\$ 4,067,843		\$ 2,833	\$ 167,596	\$ 16,563,111

Table 4.19: Summary of FY24 Allocated Capital-Related Revenue Requirements

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Residential	\$ 3,132,273	\$ 3,995,602	\$ 684,808	\$ -	\$ 1,178	\$ -	\$ 7,813,861
Multi-Family Residential	\$ 706,036	\$ 225,159	\$ 286,669	\$ -	\$ 88	\$ -	\$ 1,217,952
Commercial	\$ 1,099,372	\$ 438,245	\$ 257,524	\$ -	\$ 170	\$ -	\$ 1,795,312
Industrial	\$ 22,543	\$ 8,986	\$ 1,760	\$ -	\$ 1	\$ -	\$ 33,290
Seasonal	\$ 465,983	\$ 928,779	\$ 181,924	\$ -	\$ 16	\$ -	\$ 1,576,702
Public Fire Protection	\$ -	\$ 1,005,711	\$ 1,104,357	\$ -	\$ -	\$ 94,264	\$ 2,204,332
Private Fire Protection	\$ -	\$ 131,569	\$ 144,474	\$ -	\$ -	\$ 12,332	\$ 288,375
Non-Owners							
Residential	\$ 33,124	\$ 42,392	\$ 6,399	\$ -	\$ 62	\$ -	\$ 81,977
Commercial	\$ 1,088,951	\$ 435,514	\$ 225,411	\$ -	\$ 42	\$ -	\$ 1,749,918
Resale	\$ 1,331,205	\$ 1,675,384	\$ 99,374	\$ -	\$ 2	\$ -	\$ 3,105,966
Private Fire Protection	\$ -	\$ 10,372	\$ 10,032	\$ -	\$ -	\$ 1,433	\$ 21,837
Total	\$ 7,879,485	\$ 8,897,714	\$ 3,002,733		\$ 1,560	\$ 108,028	\$ 19,889,521

Table 4.20: Summary of FY25 Allocated Capital-Related Revenue Requirements

5.0 Results and Proposed Rates

5.1 Cost of Service Results

For FY24, the total revenue requirements to be recovered through rates or use of cash reserves total \$30,122,831. Tables 5.1 and 5.2 summarize the allocated revenue requirements by user class for FY24 and FY25, respectively. Note that the Max Day and Max Hour revenue requirements allocated to Owner and Non-Owner Residential, Commercial, and Industrial user classes include public fire protection costs. The Resale user class is not allocated fire protection charges as the Resale system provides its own fire protection. Tables 5.3 and 5.4, respectively, present the calculated unit costs of service for each user class for FY24 and FY25.

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners Cost Allocation							
Residential	\$4,890,502	\$5,206,460	\$1,167,111	\$961,798	\$1,268,570	\$0	\$13,494,440
Multi-Family Residential	\$1,102,353	\$293,393	\$488,567	\$30,164	\$94,975	\$0	\$2,009,452
Commercial	\$1,716,479	\$571,055	\$438,895	\$72,560	\$183,861	\$0	\$2,982,849
Industrial	\$35,372	\$11,768	\$3,015	\$70	\$1,328	\$0	\$51,553
Seasonal	\$727,551	\$1,210,243	\$310,052	\$7,541	\$17,165	\$0	\$2,272,552
Public Fire Protection	\$0	\$1,316,942	\$1,891,411	\$0	\$0	\$825,309	\$4,033,662
Private Fire Protection	\$0	\$172,285	\$247,438	\$0	\$0	\$107,968	\$527,691
Non-Owners							
Residential	\$39,819	\$42,155	\$8,090	\$9,698	\$12,844	\$0	\$112,606
Commercial	\$1,309,065	\$433,084	\$284,950	\$2,876	\$8,733	\$0	\$2,038,708
Commercial Resale	\$79,825	\$25,519	\$19,497	\$148	\$1,001	\$0	\$125,989
Resale	\$1,505,188	\$1,474,291	\$151,239	\$69	\$1,660	\$0	\$3,132,448
Private Fire Protection	\$0	\$10,424	\$12,816	\$0	\$0	\$7,441	\$30,681
Subtotal Owner and Non-Owner Cost Allocation							\$30,812,631
Public Fire Protection Adjustment							
Owners							
Residential	\$0	\$1,309,405	\$1,151,532	\$0	\$0	\$0	\$2,460,937
Multi-Family Residential	\$0	\$73,787	\$482,046	\$0	\$0	\$0	\$555,833
Commercial	\$0	\$143,618	\$433,036	\$0	\$0	\$0	\$576,654
Industrial	\$0	\$2,960	\$2,975	\$0	\$0	\$0	\$5,934
Public Fire Protection	\$0	-\$1,655,709	-\$2,377,953	\$0	\$0	\$0	(\$4,033,662)
Non-Owners							
Residential	\$0	\$10,602	\$7,982	\$0	\$0	\$0	\$18,584
Commercial	\$0	\$108,919	\$281,146	\$0	\$0	\$0	\$390,066
Subtotal Fire Protection Adjustment							(\$25,655)
Adjusted Cost Allocation							
Owners							
Residential	\$4,890,502	\$6,515,865	\$2,318,642	\$961,798	\$1,268,570	\$0	\$15,955,377
Multi-Family Residential	\$1,102,353	\$367,180	\$970,613	\$30,164	\$94,975	\$0	\$2,565,285
Commercial	\$1,716,479	\$714,673	\$871,931	\$72,560	\$183,861	\$0	\$3,559,503
Industrial	\$35,372	\$14,728	\$5,989	\$70	\$1,328	\$0	\$57,487
Seasonal	\$727,551	\$1,210,243	\$310,052	\$7,541	\$17,165	\$0	\$2,272,552
Public Fire Protection	\$0	-\$338,767	-\$486,542	\$0	\$0	\$825,309	\$0
Private Fire Protection	\$0	\$172,285	\$247,438	\$0	\$0	\$107,968	\$527,691
Non-Owners							
Residential	\$39,819	\$52,757	\$16,071	\$9,698	\$12,844	\$0	\$131,190
Commercial	\$1,309,065	\$542,003	\$566,096	\$2,876	\$8,733	\$0	\$2,428,774
Commercial Resale	\$79,825	\$31,937	\$38,733	\$148	\$1,001	\$0	\$151,643
Resale	\$1,505,188	\$1,474,291	\$151,239	\$69	\$1,660	\$0	\$3,132,448
Private Fire Protection	\$0	\$10,424	\$12,816	\$0	\$0	\$7,441	\$30,681
Total Adjusted Cost Allocation							\$30,812,631

Table 5.1: Summary of FY24 Cost of Service Results

Customer Class	Base	Max Day	Max Hr.	Customer	Meter	Direct Fire	Total
Owners Cost Allocation							
Residential	\$5,492,231	\$6,067,868	\$907,222	\$992,537	\$1,308,528	\$0	\$14,768,386
Multi-Family Residential	\$1,237,986	\$341,935	\$379,775	\$31,115	\$97,707	\$0	\$2,088,518
Commercial	\$1,927,675	\$665,536	\$341,163	\$74,861	\$189,305	\$0	\$3,198,540
Industrial	\$39,527	\$13,647	\$2,332	\$71	\$1,363	\$0	\$56,940
Seasonal	\$817,069	\$1,410,478	\$241,010	\$7,743	\$17,617	\$0	\$2,493,918
Public Fire Protection	\$0	\$1,527,309	\$1,463,033	\$0	\$0	\$794,411	\$3,784,754
Private Fire Protection	\$0	\$199,805	\$191,397	\$0	\$0	\$103,926	\$495,128
Non-Owners							
Residential	\$53,054	\$59,787	\$8,044	\$9,941	\$13,163	\$0	\$143,989
Commercial	\$1,744,187	\$614,222	\$283,325	\$2,948	\$8,950	\$0	\$2,653,633
Commercial Resale	\$108,196	\$37,007	\$17,628	\$151	\$1,025	\$0	\$164,008
Resale	\$2,194,517	\$2,411,205	\$138,331	\$71	\$1,701	\$0	\$4,745,824
Private Fire Protection	\$0	\$14,628	\$12,609	\$0	\$0	\$7,409	\$34,647
Subtotal Owner and Non-Owner Cost Allocation							\$34,628,287
Public Fire Protection Adjustment							
Owners							
Residential	\$0	\$1,503,783	\$866,159	\$0	\$0	\$0	\$2,369,942
Multi-Family Residential	\$0	\$84,741	\$362,585	\$0	\$0	\$0	\$447,326
Commercial	\$0	\$164,938	\$325,721	\$0	\$0	\$0	\$490,659
Industrial	\$0	\$3,382	\$2,226	\$0	\$0	\$0	\$5,608
Public Fire Protection	\$0	-\$1,933,053	-\$1,851,701	\$0	\$0	\$0	(\$3,784,754)
Non-Owners							
Residential	\$0	\$14,817	\$7,680	\$0	\$0	\$0	\$22,496
Commercial	\$0	\$152,221	\$270,501	\$0	\$0	\$0	\$422,722
Subtotal Fire Protection Adjustment							(\$26,002)
Adjusted Cost Allocation							
Owners							
Residential	\$5,492,231	\$7,571,651	\$1,773,381	\$992,537	\$1,308,528	\$0	\$17,138,328
Multi-Family Residential	\$1,237,986	\$426,675	\$742,360	\$31,115	\$97,707	\$0	\$2,535,844
Commercial	\$1,927,675	\$830,473	\$666,884	\$74,861	\$189,305	\$0	\$3,689,199
Industrial	\$39,527	\$17,029	\$4,558	\$71	\$1,363	\$0	\$62,549
Seasonal	\$817,069	\$1,410,478	\$241,010	\$7,743	\$17,617	\$0	\$2,493,918
Public Fire Protection	\$0	-\$405,743	-\$388,668	\$0	\$0	\$794,411	\$0
Private Fire Protection	\$0	\$199,805	\$191,397	\$0	\$0	\$103,926	\$495,128
Non-Owners							
Residential	\$53,054	\$74,603	\$15,723	\$9,941	\$13,163	\$0	\$166,485
Commercial	\$1,744,187	\$766,443	\$553,826	\$2,948	\$8,950	\$0	\$3,076,355
Commercial Resale	\$108,196	\$46,179	\$34,458	\$151	\$1,025	\$0	\$190,010
Resale	\$2,194,517	\$2,411,205	\$138,331	\$71	\$1,701	\$0	\$4,745,824
Private Fire Protection	\$0	\$14,628	\$12,609	\$0	\$0	\$7,409	\$34,647
Total Adjusted Cost Allocation	\$13,614,444	\$13,363,428	\$3,985,869	\$1,119,439	\$1,639,361	\$198,026	\$34,628,287

Table 5.2: Summary of FY25 Cost of Service Results

Customer Class	Base (\$/kgal)	Max Day (\$/kgal)	Max Hour (\$/kgal)	Customer (\$/month)	Meter (\$/month for 3/4-inch Meter)	Direct Fire (\$/month for 6-inch Meter)
Owners						
Residential	\$2.50	\$3.33	\$1.19	\$2.90	\$3.81	\$0.00
Multi-Family Residential	\$2.50	\$0.83	\$2.17	\$2.90	\$3.81	\$0.00
Commercial	\$2.50	\$1.04	\$1.27	\$2.90	\$3.81	0.00
Industrial	\$2.50	\$1.04	\$0.42	\$2.90	\$3.81	0.00
Seasonal	\$2.44	\$4.02	\$1.05	\$2.90	\$3.81	0.00
Public Fire Protection	N/A	N/A	N/A	0.00	0.00	0.00
Private Fire Protection	N/A	N/A	N/A	0.00	0.00	61.51
Non-Owners						
Residential	\$2.44	\$3.24	\$0.99	\$3.07	\$4.05	\$0.00
Commercial	\$2.44	\$1.01	\$1.06	\$3.07	\$4.05	0.00
Commercial Resale	\$2.61	\$1.05	\$1.27	\$3.07	\$4.04	0.00
Resale	\$1.91	\$1.87	\$0.19	\$2.89	\$3.80	0.00
Private Fire Protection	N/A	N/A	N/A	0.00	0.00	57.43

Table 5.3: Summary of FY24 Cost of Service Results – Unit Results

Customer Class	Base (\$/kgal)	Max Day (\$/kgal)	Max Hour (\$/kgal)	Customer (\$/month)	Meter (\$/month for 3/4-inch Meter)	Direct Fire (\$/month for 6-inch Meter)
Owners						
Residential	\$2.80	\$3.85	\$0.90	\$2.97	\$3.91	\$0.00
Multi-Family Residential	\$2.80	\$0.95	\$1.64	\$2.97	\$3.91	\$0.00
Commercial	\$2.80	\$1.20	\$0.96	2.97	3.91	0.00
Industrial	\$2.80	\$1.20	\$0.32	2.97	3.91	0.00
Seasonal	\$2.74	\$4.68	\$0.82	2.97	3.91	0.00
Public Fire Protection	N/A	N/A	N/A	0.00	0.00	0.00
Private Fire Protection	N/A	N/A	N/A	0.00	0.00	57.42
Non-Owners						
Residential	\$3.26	\$4.58	\$0.97	\$3.15	\$4.15	\$0.00
Commercial	3.26	1.43	1.03	3.15	4.15	0.00
Commercial Resale	3.52	1.50	1.12	3.15	4.14	0.00
Resale	2.73	3.00	0.17	2.97	3.90	0.00
Private Fire Protection	N/A	N/A	N/A	0.00	0.00	0.00

Table 5.4: Summary of FY25 Cost of Service Results – Unit Results

5.2 Resale Water Rate

Based on parameters outlined in the 2009 Memorandum of Agreement between the City of Billings and the County Water District of Billings Heights, the City's rate model applies the utility basis cost of service approach to establish the water rate for the Resale user class. As part of this study, the functionalization, classification, and allocation assumptions upon which the analysis is based were reviewed and updated, where applicable, to reflect the current configuration and operation of the system, as well as recent historical demands on the system. Table 5.5 summarizes the FY24 and FY25 Resale rate calculations.

Resale Water Rate Summary		FY2024	FY2025
Projected Water Purchase (kgal)		1,052,497	1,073,547
Actual Water Sales (kgal)			
Peaking Factor - Peak Day		2.60	2.60
Peaking Factor - Peak Hour		3.83	3.83
Allocated O&M Revenue Requirements - Resale		FY2024	FY2025
Base	\$	828,133	\$ 863,312
Max Day	\$	705,690	\$ 735,820
Max Hr.	\$	37,222	\$ 38,957
Customer	\$	69	\$ 71
Meter	\$	1,656	\$ 1,698
Direct Fire	\$	-	\$ -
Total Resale O&M Revenue Requirements	\$	1,572,771	\$ 1,639,858
Debt/Equity		FY2024	FY2025
Total Outstanding Debt	\$	20,349,399	\$ 114,576,957
Interest on Outstanding Debt	\$	600,258	\$ 4,407,022
Effective Interest Rate on Outstanding Debt		2.95%	3.85%
Total Fund Equity	\$	268,491,791	\$ 209,980,597
Rate of Return on Equity		6.14%	6.14%
Total Equity and Debt	\$	288,841,190	\$ 324,557,554
Weighted Cost of Capital		5.92%	5.33%
Summary of Capital Revenue Requirements - Non-Owners		FY2024	FY2025
Net Plant in Service for Non-Owners	\$	27,314,117	\$ 60,711,545
Share of Working Capital for Non-Owners	\$	322,402	\$ 333,792
Total Rate Base for Non-Owners	\$	27,636,519	\$ 61,045,336
Return on Rate Base for Non-Owners	\$	1,644,839	\$ 3,266,469
Depreciation Less Amortization for Non-Owners	\$	1,216,380	\$ 1,805,300
Total Capital-Based Revenue Requirements for Non-Owners	\$	2,861,219	\$ 5,071,768
Allocated Capital Revenue Requirements - Resale		FY2024	FY2025
Base	\$	677,054	\$ 1,331,205
Max Day	\$	768,601	\$ 1,675,384
Max Hr.	\$	114,017	\$ 99,374
Customer	\$	-	\$ -
Meter	\$	4	\$ 2
Direct Fire	\$	-	\$ -
Total Resale Capital Revenue Requirements	\$	1,559,677	\$ 3,105,966
Total Resale Revenue Requirements	\$	3,132,448	\$ 4,745,824
Calculated Rate - Resale (\$/kgal)	\$	2.97	\$ 4.43

Table 5.5: Summary of Resale Water Rate Calculations – FY24-FY25

The increase in allocated cost to the Resale user was barely inflationary from FY23 to FY24 primarily due to the reduction in the calculated cost of capital, which is used to calculate the allocable return on rate base. Based on the capital expenditures currently planned for the remainder of FY23 and FY24, the Source of Supply and Treatment components of the asset base as anticipated increase significantly by FY25. Specifically, improvements to the intake and the West End Water Treatment Plant are currently anticipated to come onto the rate base in FY25. Additionally, the West End Reservoir project is anticipated to come onto the rate based in FY25. Because these supply and treatment components of the asset base are jointly allocated to all user classes, the Resale customer will see an increase in its applicable rate base and a corresponding increase in the capital-related revenue requirements.

5.4 Recommended FY24 and FY25 Water Rates

Based on the results of this study, the recommended monthly meter rates for FY24 and FY25 are shown in Table 5.7. To balance the overall need for a revenue increase between the fixed and volumetric rates, meter rate increases are recommended for both FY24 and FY25. Tables 5.8 and 5.9 summarize the cost of service-based recommendations for Fire Protection charges for Owners and Non-Owners, respectively.

Meter Size	Inside City Recommended Rate FY24	Outside City Recommended Rate FY24	% Increase from FY23	Inside City Recommended Rate FY25	Outside City Recommended Rate FY25	% Increase from FY24
3/4"	\$8.60	\$9.35	2%	\$8.75	\$9.55	2%
1"	\$9.75	\$10.60	2%	\$9.95	\$10.80	2%
1-1/2"	\$11.80	\$12.80	2%	\$12.05	\$13.05	2%
2"	\$16.85	\$18.40	2%	\$17.20	\$18.75	2%
3"	\$52.55	\$57.10	2%	\$53.60	\$58.25	2%
4"	\$68.45	\$74.40	2%	\$69.80	\$75.90	2%
6"	\$102.65	\$111.60	2%	\$104.70	\$113.85	2%
8"	\$140.30	\$152.50	2%	\$143.10	\$155.55	2%
10"	\$204.40	\$226.65	2%	\$208.50	\$231.20	2%

Table 5.7: Recommended FY24 and FY25 Meter Charges for Owners and Non-Owners

Meter Size	Inside City Current Rate FY23 (\$/Year)	Inside City Recommended Rate FY24 (\$/Year)	% Increase from FY23	Inside City Recommended Rate FY25 (\$/Year)	% Increase from FY24
1-1/4"	\$30.75	\$32.60	6.0%	\$34.55	6.0%
1-1/2"	\$41.05	\$43.50		\$46.10	
2"	\$65.75	\$69.70		\$73.90	
3"	\$164.15	\$174.00		\$184.45	
4"	\$287.30	\$304.55		\$322.80	
6"	\$656.50	\$695.90		\$737.65	
8"	\$1,148.90	\$1,217.85		\$1,290.90	
10"	\$1,805.30	\$1,913.60		\$2,028.40	
12"	\$2,599.75	\$2,755.75		\$2,921.10	
14"	\$3,538.50	\$3,750.80		\$3,975.85	

Table 5.8: Recommended Annual Fire Protection Charges for Owners – FY24/FY25

Meter Size	Outside City Current Rate FY23 (\$/Year)	Outside City Recommended Rate FY24 (\$/Year)	% Increase from FY23	Outside City Recommended Rate FY25 (\$/Year)	% Increase from FY24
1-1/4"	\$31.25	\$33.15	6.0%	\$35.15	6.0%
1-1/2"	\$41.60	\$44.10		\$46.75	
2"	\$66.55	\$70.55		\$74.80	
3"	\$166.45	\$176.45		\$187.05	
4"	\$291.20	\$308.65		\$327.15	
6"	\$665.65	\$705.60		\$747.95	
8"	\$1,164.85	\$1,234.75		\$1,308.85	
10"	\$1,830.50	\$1,940.35		\$2,056.75	
12"	\$2,635.85	\$2,794.00		\$2,961.65	
14"	\$3,587.75	\$3,803.00		\$4,031.20	

Table 5.9: Calculated Annual Fire Protection Charges for Non-Owners – FY24/FY25

Table 5.10 presents the recommended FY24 and FY25 volumetric rates for Single-Family Residential users that are Owners (within City limits) of the system. Consistent with the approach taken in the previous analysis, rate increase percentages for Non-Owner Residential users are equal to the increases recommended for the Owner Single Family Residential user class in FY24 and FY25. Table 5.11 presents the calculated FY24 and FY25 volumetric rates for Non-Owner Single Family Residential accounts.

Single Family Residential - Inside City	Tier Volume (kgal)	Current FY23 Rate (\$/kgal)	Recommended FY24 Rate (\$/kgal)	% Increase from FY23	Recommended FY25 Rate (\$/kgal)	% Increase from FY24
Tier 1	0-10	\$3.88	\$4.27	10.0%	\$4.68	9.5%
Tier 2	11-32	\$4.64	\$5.10		\$5.58	
Tier 3	33-75	\$6.04	\$6.64		\$7.27	
Tier 4	>75	\$9.06	\$9.97		\$10.92	

Table 5.10: Recommended FY24 and FY25 Volumetric Charges for Owners

Single Family Residential - Outside City	Tier Volume (kgal)	Current FY23 Rate (\$/kgal)	Recommended FY24 Rate (\$/kgal)	% Increase from FY23	Recommended FY25 Rate (\$/kgal)	% Increase from FY24
Tier 1	0-10	\$4.01	\$4.41	10.0%	\$4.83	9.5%
Tier 2	11-32	\$4.81	\$5.29		\$5.79	
Tier 3	33-75	\$6.28	\$6.91		\$7.57	
Tier 4	>75	\$9.40	\$10.34		\$11.32	

Table 5.11: Recommended FY24 and FY25 Volumetric Charges for Non-Owners

Table 5.12 presents the recommended non-residential volumetric rates for FY24 and FY25 for Owner and Non-Owner user classes.

	Current FY23 Rate (\$/kgal)	Recommended FY24 Rate (\$/kgal)	% Increase from FY23	Recommended FY25 Rate (\$/kgal)	% Increase from FY24
Owners					
Multi-Family Residential	\$ 3.81	\$ 4.19	10.0%	\$ 4.59	9.5%
Non-Residential	\$ 3.29	\$ 3.62	10.0%	\$ 3.84	6.1%
Commercial Resale	\$ 4.06	\$ 4.47	10.1%	\$ 4.74	6.0%
Seasonal	\$ 5.48	\$ 6.03	10.0%	\$ 6.60	9.5%
Non-Owners					
Non-Residential	\$ 3.49	\$ 3.84	10.0%	\$ 4.07	6.0%
Resale (HWD)	\$ 2.97	\$ 2.97	0.0%	\$ 4.42	48.8%

Table 5.12: Recommended Multi-Family and Non-Residential Volumetric Rates for Owners and Non-Owners – FY24 and FY25

Table 5.13 summarizes the projected revenue adequacy of the Water Utility for FY24 and FY25 based on the recommended rates. As shown in Table 5.14, the adoption of rates for FY24 that are less than the calculated cost of service results in a projected revenue deficiency for FY24 and FY25; however, as shown in Table 5.14, even with significant investment of reserve funds in those years, it is anticipated that utility reserves would be adequate to adsorb the projected revenue deficiency. In summary, under the projected water sales and given the current cash reserve balances, the recommended rates for FY24 and FY25 will present a stable near-term approach to rate-setting approach without significantly impacting overall revenue adequacy.

	FY2024	FY2025
Rate Revenue Requirements		
O&M-Related	\$ 15,089,219	\$ 15,541,896
Less Other Operating Revenue	\$ (915,200)	\$ (915,200)
Capital-Related	\$ 16,465,946	\$ 23,411,524
Less Cash Reserves	\$ 172,665	\$ (3,409,933)
Net Rate Revenue Requirements	\$ 30,812,631	\$ 34,628,287
Projected Rate Revenues		
Owners		
Residential	\$ 15,336,272	\$ 16,657,538
Multi-Family	\$ 2,630,670	\$ 2,883,461
Non-Residential	\$ 3,721,427	\$ 3,952,607
Seasonal	\$ 2,375,882	\$ 2,610,927
Fire Protection	\$ 497,556	\$ 527,400
Non-Owners		
Residential	\$ 136,084	\$ 146,840
Non-Residential	\$ 2,763,912	\$ 2,928,854
Resale (HWD)	\$ 3,128,636	\$ 4,747,853
Fire Protection	\$ 31,409	\$ 33,294
Total Projected Rate Revenue	\$ 30,621,848	\$ 34,488,775
Projected Revenue Adequacy	\$ (190,783)	\$ (139,511)

Table 5.13: Net Cash-Based Rate Revenue Requirements – FY24 and FY25

	2023	2024	2025
Total Water Fund Balance	\$ 25,356,523	\$ 25,529,188	\$ 22,119,255
O&M Reserve	\$ 3,825,000	\$ 4,074,089	\$ 4,196,312
Debt Service Reserve	\$ 1,386,571	\$ 1,386,571	\$ 1,386,571
Capital/Rate Stabilization Reserve	\$ 20,144,952	\$ 20,068,528	\$ 16,536,372

Table 5.14: Projected Cash Reserve Balances – FY24 and FY25

6.0 Revenue Forecasting

The recommended rates presented in Section 5.4 are based on several assumptions outlined in this report, primarily: O&M revenue requirements, capital revenue requirements, number of users, and water sales. While actual expenditures rarely are exactly equal to the budget, utilities are very good at forecasting and managing expenditures. The most volatile variable in the forecasting model is water sales, which can be attributed to factors outside the control of the utility – primarily weather.

Rate-setting approaches generally involve making a realistic but conservative estimate of future water sales. If sales are overestimated, rates can be set too low to obtain the required revenue, while taking an overly conservative approach and greatly underestimating sales can result in rate increases that place an undue burden on the users. In the end, projecting water sales involves determining the amount of risk that can be reasonably accepted by the utility.

To assess the potential risk to the City of Billings posed by lower water sales, a probabilistic revenue forecasting model developed by the Alliance for Water Efficiency was utilized. The model evaluates the probability of varying levels of water sales and revenue based on a minimum of 15 years of monthly maximum temperature and total rainfall values and a recent year of billed water sales.

For the purpose of this analysis, actual meter and flow data (existing fire services) from FY22 was evaluated based on 20 years of weather data. Table 6.1 summarizes the total precipitation by (fiscal) year for the City of Billings and indicates that the 20-year average is 14.44 inches.

Year	Total Precipitation (Inches)	Year	Total Precipitation (Inches)
2022	15.28	2012	7.13
2021	10.13	2011	19.54
2020	13.24	2010	18.75
2019	19.10	2009	10.91
2018	19.01	2008	13.89
2017	17.63	2007	16.46
2016	14.89	2006	13.11
2015	12.96	2005	15.27
2014	14.03	2004	11.08
2013	16.70	2003	9.74

Table 6.1: Precipitation Data, City of Billings (National Oceanic and Atmospheric Administration)

A review of recent annual residential water sales as compared to precipitation found that the City of Billings’ water use patterns followed a predictable pattern – there is a general inverse relationship between water use and precipitation, as show in Figure 6.1.

Other factors considered in the revenue forecasting model included existing and projected water rates, growth factors, and demand elasticity factors. Once all data was entered, the model ran through 1,000 simulations to project the average, maximum, and minimum water sales and revenue values. The model results are shown in Figure 6.2 and Table 6.2.

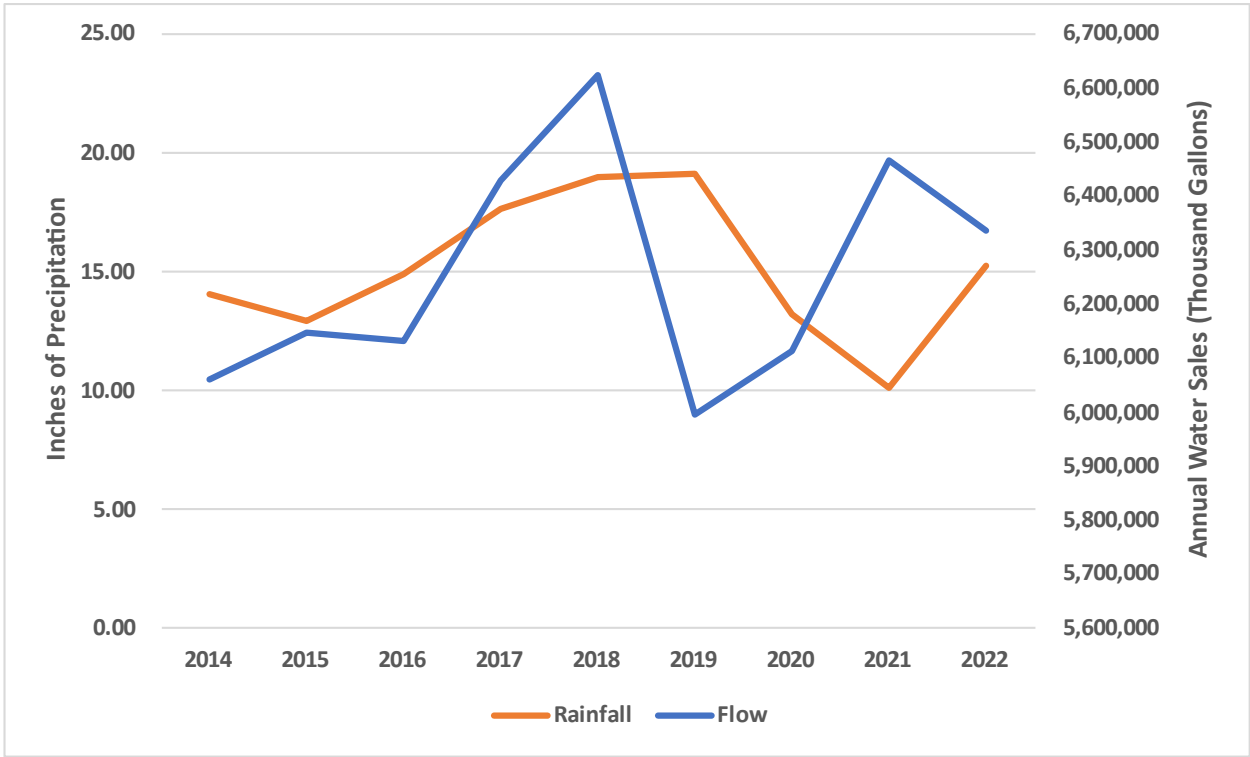


Figure 6.1: Precipitation Data vs Residential Water Sales, City of Billings

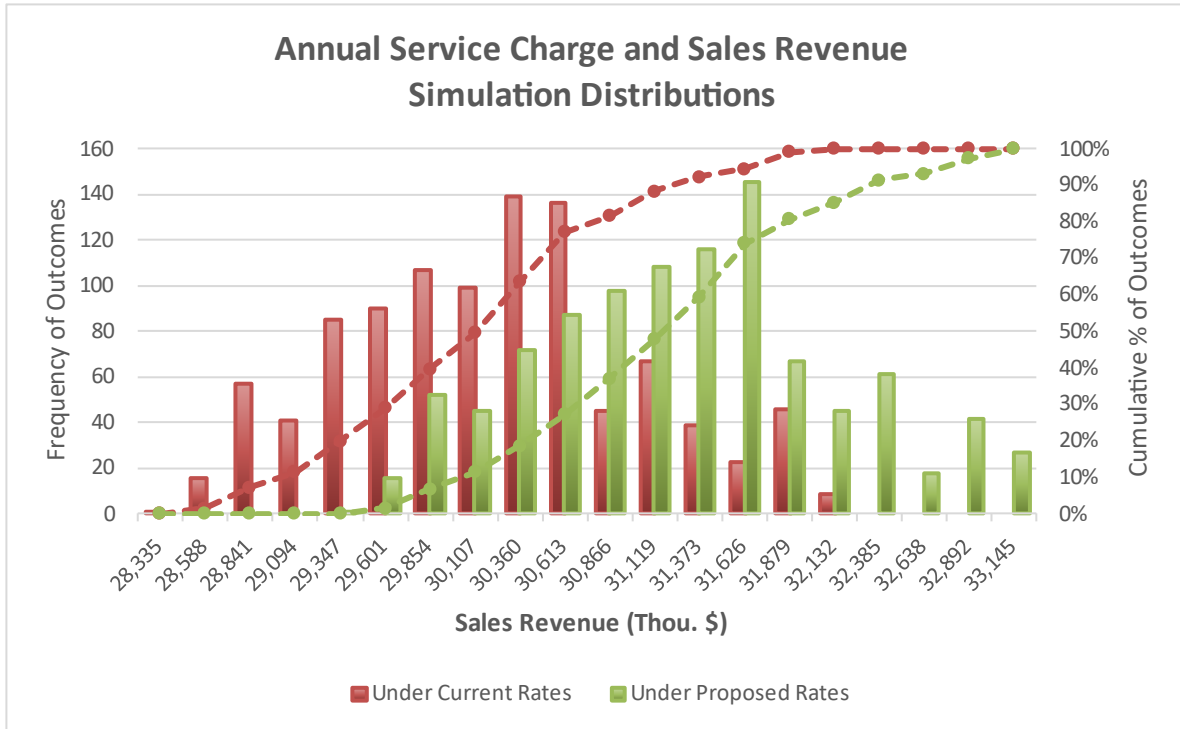


Figure 6.2: Probabilistic Revenue Forecast for FY24

	\$30.1M	\$29.1M	\$28.1M
Probability to Meet/Exceed	81%	96%	100%

Table 6.2: Estimated Probability of Achieving Revenue at Varying Targets (FY24)

Figure 6.2 and Table 6.2 give an illustration of the risk associated with adoption of the FY24 rates. Total FY24 rate revenues, excluding fire protection, from Table 5.12, are projected at \$30.1M. Figure 6.2 would suggest that the probability of obtaining revenues at that level is high.

It is recommended that the City continues its practice of evaluating rates at least once every two years and maintaining a healthy cash position, it appears that the maximum revenue shortfall as predicted by the forecasting model could be readily offset using existing cash reserves should a shortfall materialize.

Appendix A: Fixed Asset Tables

Fixed Asset	Original Cost	Annual Depreciation	Accumulated Depreciation Through FY2020	Net Fixed Assets (Book Value FY2024)	Allocated Depreciation Expense FY2024	Net Fixed Assets (Book Value FY2025)	Allocated Depreciation Expense FY2025
Booster Station - 12th Ave N & 27th	\$6,230	\$0	\$0	\$6,230	\$0	\$6,200	0
Chapple Pump Station	\$1,238,738	\$18,194	\$1,037,431	\$183,112	\$18,194	\$164,900	18,194
Christensen Pump Station	\$3,403,350	\$0	\$3,249,148	\$154,202	\$0	\$154,200	0
Fox Pump Station	\$2,420,426	\$80,681	\$248,766	\$2,090,979	\$80,681	\$2,010,300	80,681
Leavens Pump Station	\$995,805	\$8,268	\$857,234	\$130,303	\$8,268	\$122,000	8,268
Staples Pump Station #1	\$2,702,665	\$81,088	\$1,317,630	\$1,303,946	\$81,088	\$1,222,900	81,088
Staples Pump Station #2	\$39,135	\$1,957	\$13,697	\$23,481	\$1,957	\$21,500	1,957
Terrace Estates Pump Station	\$255,748	\$8,525	\$93,769	\$153,454	\$8,525	\$144,900	8,525
Thomas Pump Station	\$79,522	\$71	\$1,328	\$78,123	\$71	\$78,100	71
Voelker Pump Station	\$1,880,611	\$14,060	\$655,400	\$1,506,151	\$14,060	\$1,487,100	19,060
Waldo Pump Station	\$452,109	\$7,794	\$198,817	\$245,498	\$7,794	\$237,700	7,794
Walter Pumping Station	\$4,464,583	\$122,918	\$1,669,517	\$2,672,148	\$122,918	\$2,549,200	122,918
Willet Pumping St #1	\$842,465	\$0	\$842,465	\$0	\$0	\$0	0
Willet Pumping St #4	\$39,262	\$1,963	\$13,742	\$1,680,894	\$7,456	\$1,650,875	30,054
Cold Storage Building	\$188,305	\$3,206	\$142,354	\$42,745	\$3,206	\$39,500	3,206
Communication Equipment	\$516,235	\$37,738	\$462,540	\$15,957	\$37,738	\$0	15,957
Construction Equipment	\$1,076,164	\$19,307	\$1,033,708	\$23,148	\$19,307	\$3,800	19,307
Gas Pumps	\$18,617	\$931	\$5,507	\$12,179	\$931	\$11,200	931
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	0
Office Furniture & Equipment	\$472,881	\$16,373	\$391,888	\$64,619	\$16,373	\$48,200	16,373
Rights & Licenses	\$68,101	\$0	\$68,101	\$1,506,700	\$32,150	\$1,712,450	94,300
Site Work & Landscaping	\$182,422	\$955	\$119,035	\$62,432	\$955	\$61,500	955
Tools & Working Equipment	\$524,649	\$25,577	\$436,617	\$62,454	\$25,577	\$36,900	25,577
Transportation Equipment	\$2,086,068	\$191,639	\$1,390,416	\$504,013	\$191,639	\$312,400	191,639
Utilities Service Center	\$1,800,773	\$23,588	\$732,118	\$1,045,068	\$23,588	\$1,021,500	23,588
Hydrants	\$4,206,813	\$98,639	\$2,145,834	\$1,962,340	\$98,639	\$1,863,700	98,639
Meters	\$2,408,835	\$6,811	\$2,369,681	\$32,343	\$6,811	\$25,500	6,811
Service Connections	\$29,182	\$0	\$29,182	\$0	\$0	\$0	0
Fox Reservoir	\$3,746,659	\$157,266	\$1,719,862	\$1,869,531	\$157,266	\$1,712,300	157,266
Leavens Reservoir	\$80,527	\$0	\$80,527	\$1,663,505	\$16,975	\$8,195,604	167,949
Logan Reservoir	\$330,763	\$0	\$330,763	\$0	\$0	\$0	0
Staples Reservoir #1	\$21,856	\$0	\$0	\$21,856	\$0	\$21,900	0
Staples Reservoir #2	\$1,804,940	\$53,294	\$1,174,300	\$1,236,876	\$60,023	\$1,170,105	66,753
Staples Reservoir #3	\$663,177	\$18,561	\$344,595	\$300,021	\$18,561	\$281,500	18,561
Staples Reservoir #4	\$33,544	\$0	\$33,544	\$0	\$0	\$0	0
Staples Reservoir #5	\$33,057	\$0	\$33,057	\$0	\$0	\$0	0
Staples Reservoir #6	\$568,098	\$0	\$568,098	\$0	\$0	\$0	0
Staples Reservoir #7	\$105,782	\$0	\$0	\$105,782	\$0	\$105,800	0
Staples Reservoir #8	\$53,163	\$0	\$53,163	\$0	\$0	\$0	0
Waldo Reservoir	\$3,555,572	\$70,301	\$468,175	\$3,017,096	\$70,301	\$2,946,800	70,301
Willet Pumping St #2	\$237,334	\$11,867	\$229,422	\$0	\$11,867	\$0	0
Willet Pumping St #3	\$505,359	\$0	\$505,359	\$0	\$0	\$0	0
Zone 3 Chapple Reservoir	\$6,579,214	\$131,584	\$789,506	\$5,658,124	\$131,584	\$5,526,500	131,584

Fixed Asset	Original Cost	Annual Depreciation	Accumulated Depreciation Through FY2020	Net Fixed Assets (Book Value FY2024)	Allocated Depreciation Expense FY2024	Net Fixed Assets (Book Value FY2025)	Allocated Depreciation Expense FY2025
Zone 4 Reservoir	\$7,478,484	\$145,098	\$1,537,542	\$8,637,844	\$145,098	\$8,434,700	203,098
Low Duty Pumping St #1	\$10,271	\$0	\$10,271	\$0	\$0	\$0	0
Low Duty Pumping St #2	\$86,793	\$0	\$86,793	\$0	\$0	\$0	0
Low Duty Pumping St #3	\$2,402,292	\$72,121	\$959,880	\$1,370,292	\$72,121	\$1,298,200	72,121
Low Duty Pumping St #4	\$118,525	\$2,777	\$62,759	\$52,989	\$2,777	\$50,200	2,777
Low Duty Pumping St #5	\$256,827	\$16,667	\$170,716	\$69,444	\$16,667	\$52,800	16,667
Low Duty Pumping St #6	\$138,233	\$3,309	\$85,834	\$49,090	\$3,309	\$45,800	3,309
River Intake #1	\$51,785	\$0	\$46,804	\$4,980	\$0	\$5,000	0
River Intake #10	\$63,356	\$634	\$11,299	\$51,423	\$634	\$50,800	634
River Intake #12	\$140,000	\$0	\$0	\$140,000	\$0	\$140,000	0
River Intake #13	\$66,188	\$3,309	\$13,789	\$49,090	\$3,309	\$45,800	3,309
River Intake #15	\$165,652	\$8,283	\$25,538	\$131,831	\$8,283	\$123,500	8,283
River Intake #2	\$199,365	\$0	\$199,365	\$0	\$0	\$0	0
River Intake #3	\$184,281	\$0	\$178,646	\$5,635	\$0	\$5,600	0
River Intake #4	\$89,140	\$0	\$89,140	\$0	\$0	\$0	0
River Intake #5	\$286,956	\$0	\$286,956	\$0	\$0	\$0	0
River Intake #6	\$1,466,906	\$48,653	\$603,307	\$814,945	\$48,653	\$766,300	48,653
River Intake #7	\$1,106,430	\$36,594	\$316,600	\$753,236	\$36,594	\$716,600	36,594
River Intake #8	\$21,827	\$0	\$0	\$21,827	\$0	\$21,800	0
River Intake #9	\$3,786,740	\$37,867	\$732,103	\$3,016,769	\$37,867	\$2,978,900	37,867
Distribution Mains < 12"	\$55,493,612	\$965,010	\$22,623,017	\$62,937,412	\$1,267,383	\$67,505,347	1,724,155
Transmission main 12" & Up-	\$41,653,320	\$906,438	\$24,387,439	\$16,359,442	\$906,438	\$15,453,000	906,438
Transmission Mains = 12"	\$19,038,107	\$380,762	\$3,240,387	\$15,416,959	\$380,762	\$15,036,200	380,762
Transmission Mains > 12"	\$19,741,645	\$394,833	\$2,561,962	\$16,784,850	\$394,833	\$16,390,000	394,833
Chemical Bldg & Treatment Basin	\$5,237,710	\$186,483	\$3,208,685	\$5,715,554	\$202,864	\$79,399,547	1,314,014
Clear Well Standpipe #1	\$641,250	\$0	\$641,250	\$0	\$0	\$0	0
Clear Well Standpipe #2	\$35,843	\$0	\$35,843	\$0	\$0	\$0	0
Clear Well Standpipe #3	\$127,594	\$0	\$127,594	\$0	\$0	\$0	0
Clear Well Standpipe #4	\$2,597,191	\$77,924	\$1,681,335	\$837,933	\$77,924	\$760,000	77,924
Clear Well Standpipe #5	\$2,425,638	\$121,282	\$1,061,217	\$1,243,139	\$121,282	\$1,121,900	121,282
Clear Well Standpipe #7	\$628,231	\$12,565	\$54,447	\$561,220	\$12,565	\$548,700	12,565
Filter Bldg, Clr Basin, and PS	\$29,870,635	\$993,290	\$15,823,065	\$15,182,781	\$1,001,885	\$14,385,388	1,027,424
Heated Storage Bldg & Yrd Storage	\$110,224	\$4,255	\$78,972	\$26,997	\$4,255	\$22,700	4,255
High Service Pumping Station	\$9,872,001	\$243,800	\$7,524,590	\$4,957,468	\$267,985	\$4,665,258	292,170
Laboratory & Test Equipment	\$425,593	\$19,631	\$267,079	\$138,883	\$19,631	\$119,300	19,631
Maint & Personnel Bldg	\$68,310	\$0	\$68,310	\$0	\$0	\$0	0
Plant Electrical Shop	\$559,167	\$18,639	\$271,817	\$268,711	\$18,639	\$250,100	18,639
Plant Maintenance Whse	\$17,990	\$0	\$17,990	\$0	\$0	\$0	0
UV Building	\$3,319,730	\$165,986	\$967,922	\$2,185,822	\$165,986	\$2,019,800	165,986
West End Reservoir	\$2,076,289	\$0	\$0	\$2,076,289	\$0	\$54,713,080	1,074,220
Yard Piping & Flumes	\$5,989,334	\$58,796	\$3,387,514	\$2,543,024	\$58,796	\$2,484,200	58,796
Net Fixed Assets & Depreciation	\$268,768,200	\$6,138,160	\$119,304,074	\$191,841,190	\$6,551,041	\$324,557,554	\$9,514,711

Appendix B: Detailed Allocation Tables

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	41.3%	45.7%	21.9%	88.7%	79.9%	0.0%
Multi-Family Residential	9.3%	2.6%	9.2%	2.8%	6.0%	0.0%
Commercial	14.5%	5.0%	8.2%	6.7%	11.6%	0.0%
Industrial	0.3%	0.1%	0.1%	0.0%	0.1%	0.0%
Seasonal	6.1%	10.6%	5.8%	0.7%	1.1%	0.0%
Public Fire Protection	0.0%	11.5%	35.4%	0.0%	0.0%	87.8%
Private Fire Protection	0.0%	1.5%	4.6%	0.0%	0.0%	11.5%
Non-Owners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Residential	0.3%	0.4%	0.2%	0.8%	0.8%	0.0%
Commercial	11.3%	3.9%	6.4%	0.2%	0.5%	0.0%
Resale	16.9%	18.7%	7.9%	0.0%	0.1%	0.0%
Private Fire Protection	0.0%	0.1%	0.3%	0.0%	0.0%	0.7%
Total - Joint	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table B.1: Summary of Customer Service Characteristics - Joint

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	49.7%	56.2%	23.8%	88.7%	80.0%	0.0%
Multi-Family Residential	11.2%	3.2%	10.0%	2.8%	6.0%	0.0%
Commercial	17.4%	6.2%	9.0%	6.7%	11.6%	0.0%
Industrial	0.4%	0.1%	0.1%	0.0%	0.1%	0.0%
Seasonal	7.4%	13.1%	6.3%	0.7%	1.1%	0.0%
Public Fire Protection	0.0%	14.1%	38.4%	0.0%	0.0%	87.8%
Private Fire Protection	0.0%	1.8%	5.0%	0.0%	0.0%	11.5%
Non-Owners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Residential	0.4%	0.5%	0.2%	0.8%	0.8%	0.0%
Commercial	13.5%	4.8%	7.0%	0.2%	0.5%	0.0%
Resale	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Private Fire Protection	0.0%	0.1%	0.3%	0.0%	0.0%	0.7%
Total - All-But-Resale	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table B.2: Summary of Customer Service Characteristics – All-But-Resale

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Owners						
Single Family Residential	57.7%	59.3%	25.7%	89.7%	81.0%	0.0%
Multi-Family Residential	13.0%	3.3%	10.7%	2.8%	6.1%	0.0%
Commercial	20.3%	6.5%	9.7%	6.8%	11.7%	0.0%
Industrial	0.4%	0.1%	0.1%	0.0%	0.1%	0.0%
Seasonal	8.6%	13.8%	6.8%	0.7%	1.1%	0.0%
Public Fire Protection	0.0%	15.0%	41.6%	0.0%	0.0%	88.4%
Private Fire Protection	0.0%	2.0%	5.4%	0.0%	0.0%	11.6%
Total - Owner	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table B.3: Summary of Customer Service Characteristics – Owner

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Non-Owners						
Residential	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commercial	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Resale	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Private Fire Protection	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total - Resale	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table B.4: Summary of Customer Service Characteristics – Resale

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$682,614	\$682,614	\$0	\$0	\$0	\$0	\$0
All Other	3,771,599	1,714,363	2,057,236	0	0	0	0
High Service Pumping							
Utilities	1,430,383	1,144,306	286,077	0	0	0	0
All Other	40,555	18,434	22,121	0	0	0	0
System Pumping & Storage							
Utilities	65,630	52,504	13,126	0	0	0	0
All Other	24,343	11,065	13,278	0	0	0	0
Distribution System							
Fire Hydrants	0	0	0	0	0	0	0
All Other	686,482	201,907	242,288	242,288	0	0	0
Customer Billing & Meter	1,988,484	0	0	0	807,324	1,181,159	0
Admin.	2,938,771	828,992	994,791	238,798	275,908	403,669	196,614
O&M - Total	\$11,628,861	\$4,654,186	\$3,628,916	\$481,086	\$1,083,233	\$1,584,828	\$196,614
Less: O&M Non-Rate Rev							
Water Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	0	0	0	0	0	0	0
Collection of Bad Debt	0	0	0	0	0	0	0
Sale of Material/Labor	0	0	0	0	0	0	0
Public Water Supply	0	0	0	0	0	0	0
Water Srvs Line Repair	0	0	0	0	0	0	0
Water Srvs Line Admin.	0	0	0	0	0	0	0
Hydrant Mtr Rental Fee	0	0	0	0	0	0	0
Charge for Services	0	0	0	0	0	0	0
Total O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Joint O&M Rev Req.	\$11,628,861	\$4,654,186	\$3,628,916	\$481,086	\$1,083,233	\$1,584,828	\$196,614

Table B.5: Joint O&M Costs by Functional Cost Component – FY24

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$42,386	\$42,386	\$0	\$0	\$0	\$0	\$0
All Other	234,190	106,450	127,740	0	0	0	0
High Service Pumping							
Utilities	88,817	71,054	17,763	0	0	0	0
All Other	2,518	1,145	1,374	0	0	0	0
System Pumping & Storage							
Utilities	303,697	242,957	60,739	0	0	0	0
All Other	112,647	51,203	61,444	0	0	0	0
Distribution System							
Fire Hydrants	611,026	0	0	0	0	0	611,026
All Other	1,002,431	294,833	353,799	353,799	0	0	0
Customer Billing & Meter	123,471	0	0	0	50,129	73,342	0
Admin.	182,478	51,475	61,770	14,828	17,132	25,065	12,208
O&M - Total	\$2,703,661	\$861,502	\$684,629	\$368,627	\$67,261	\$98,407	\$623,235
Less: O&M Non-Rate Rev							
Water Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	0	0	0	0	0	0	0
Collection of Bad Debt	0	0	0	0	0	0	0
Sale of Material/Labor	0	0	0	0	0	0	0
Public Water Supply	0	0	0	0	0	0	0
Water Srvs Line Repair	0	0	0	0	0	0	0
Water Srvs Line Admin.	0	0	0	0	0	0	0
Hydrant Mtr Rental Fee	0	0	0	0	0	0	0
Charge for Services	0	0	0	0	0	0	0
Total O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All-But-Resale O&M Rev Req.	\$2,703,661	\$861,502	\$684,629	\$368,627	\$67,261	\$98,407	\$623,235

Table B.6: All-But-Resale O&M Costs by Functional Cost Component – FY24

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	0	0	0	0	0	0	0
High Service Pumping							
Utilities	0	0	0	0	0	0	0
All Other	0	0	0	0	0	0	0
System Pumping & Storage							
Utilities	180,392	144,314	36,078	0	0	0	0
All Other	66,911	30,414	36,497	0	0	0	0
Distribution System							
Fire Hydrants	0	0	0	0	0	0	0
All Other	413,775	121,699	146,038	146,038	0	0	0
Customer Billing & Meter	0	0	0	0	0	0	0
Admin.	0	0	0	0	0	0	0
O&M - Total	\$661,078	\$296,426	\$218,614	\$146,038	\$0	\$0	\$0
Less: O&M Non-Rate Rev							
3121 Street Sprinkling	\$1,700	\$709	\$499	\$105	\$122	\$178	\$87
3122 Sewer Flushing	\$6,000	\$2,501	\$1,761	\$372	\$430	\$629	\$306
Water Permits	\$65,000	\$27,098	\$19,083	\$4,031	\$4,657	\$6,813	\$3,319
Misc. Revenue	0	0	0	0	0	0	0
Collection of Bad Debt	3,000	1,251	881	186	215	314	153
Sale of Material/Labor	290,000	120,897	85,138	17,983	20,777	30,398	14,806
Public Water Supply	62,000	25,847	18,202	3,845	4,442	6,499	3,165
Water Srvs Line Repair	440,000	183,431	129,175	27,284	31,524	46,121	22,464
Water Srvs Line Admin.	24,500	10,214	7,193	1,519	1,755	2,568	1,251
Hydrant Mtr Rental Fee	23,000	9,588	6,752	1,426	1,648	2,411	1,174
Charge for Services	0	0	0	0	0	0	0
Total O&M Non-Rate Rev	\$915,200	\$381,536	\$268,685	\$56,751	\$65,570	\$95,933	\$46,726
Total Owner O&M Rev Req.	(\$254,122)	(\$85,109)	(\$50,071)	\$89,287	(\$65,570)	(\$95,933)	(\$46,726)

Table B.7: Owner O&M Costs by Functional Cost Component – FY24

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	0	0	0	0	0	0	0
High Service Pumping							
Utilities	0	0	0	0	0	0	0
All Other	0	0	0	0	0	0	0
System Pumping & Storage							
Utilities	41,081	32,865	8,216	0	0	0	0
All Other	54,537	24,790	29,748	0	0	0	0
Distribution System							
Fire Hydrants	0	0	0	0	0	0	0
All Other	0	0	0	0	0	0	0
Customer Billing & Meter	0	0	0	0	0	0	0
Admin.	0	0	0	0	0	0	0
O&M - Total	\$95,619	\$57,655	\$37,964	\$0	\$0	\$0	\$0
Less: O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Resale O&M Rev Req.	\$95,619	\$57,655	\$37,964	\$0	\$0	\$0	\$0

Table B.8: Resale O&M Costs by Functional Cost Component – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$1,912,895	\$1,656,645	\$104,994	\$960,948	\$1,265,430	\$0	\$5,900,912
Multi-Family Residential	\$431,180	\$93,355	\$43,952	\$30,137	\$94,740	\$0	\$693,364
Commercial	671,392	181,704	39,483	72,496	183,406	0	1,148,481
Industrial	13,836	3,744	271	69	1,325	0	19,246
Seasonal	284,578	385,088	27,893	7,534	17,123	0	722,215
Public Fire Protection	0	419,038	170,153	0	0	172,625	761,816
Private Fire Protection	0	54,819	22,260	0	0	22,583	99,662
Non-Owners							
Residential	\$15,939	\$13,804	\$875	\$9,131	\$12,029	\$0	\$51,778
Commercial	523,997	141,813	30,815	2,708	8,179	0	707,513
Resale	770,479	667,726	37,222	69	1,656	0	1,477,153
Private Fire Protection	0	3,413	1,386	0	0	1,406	6,205
Total - Joint	\$4,624,295	\$3,621,150	\$479,305	\$1,083,094	\$1,583,888	\$196,614	\$11,588,345

Table B.9: Allocation of Joint O&M Costs to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$424,327	\$383,017	\$87,197	\$59,672	\$78,657	\$0	\$1,032,871
Multi-Family Residential	\$95,646	\$21,584	\$36,502	\$1,871	\$5,889	\$0	\$161,492
Commercial	148,931	42,010	32,791	4,502	11,400	0	239,634
Industrial	3,069	866	225	4	82	0	4,247
Seasonal	63,126	89,033	23,165	468	1,064	0	176,856
Public Fire Protection	0	96,882	141,311	0	0	547,193	785,386
Private Fire Protection	0	12,674	18,487	0	0	71,585	102,746
Non-Owners							
Residential	\$3,536	\$3,191	\$727	\$567	\$748	\$0	\$8,768
Commercial	116,235	32,787	25,592	168	508	0	175,291
Resale	0	0	0	0	0	0	0
Private Fire Protection	0	789	1,151	0	0	4,457	6,397
Total - All-But-Resale	\$854,871	\$682,834	\$367,148	\$67,253	\$98,348	\$623,235	\$2,693,688

Table B.10: Allocation of All-But-Resale O&M Costs to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	(\$49,128)	(\$29,685)	\$22,921	(\$58,822)	(\$77,717)	\$0	(\$192,432)
Multi-Family Residential	(\$11,074)	(\$1,673)	\$9,595	(\$1,845)	(\$5,819)	\$0	(\$10,815)
Commercial	(17,243)	(3,256)	8,619	(4,438)	(11,264)	0	(27,581)
Industrial	(355)	(67)	59	(4)	(81)	0	(449)
Seasonal	(7,309)	(6,900)	6,089	(461)	(1,052)	0	(9,633)
Public Fire Protection	0	(7,509)	37,145	0	0	(41,320)	(11,684)
Private Fire Protection	0	(982)	4,859	0	0	(5,406)	(1,528)
Total - Owner	(\$85,109)	(\$50,071)	\$89,287	(\$65,570)	(\$95,933)	(\$46,726)	(\$254,122)

Table B.11: Allocation of Owner O&M Costs to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	0	0	0	0	0	0	0
Resale	57,655	37,964	0	0	0	0	95,619
Private Fire Protection	0	0	0	0	0	0	0
Total - Resale	\$57,655	\$37,964	\$0	\$0	\$0	\$0	\$95,619

Table B.12: Allocation of Resale O&M Costs to Customer Class – FY24

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$703,093	\$703,093	\$0	\$0	\$0	\$0	\$0
All Other	\$3,884,747	\$1,765,794	\$2,118,953	\$0	\$0	\$0	\$0
High Service Pumping							
Utilities	\$1,473,295	\$1,178,636	\$294,659	\$0	\$0	\$0	\$0
All Other	\$41,771	\$18,987	\$22,784	\$0	\$0	\$0	\$0
System Pumping & Storage							
Utilities	\$67,599	\$54,079	\$13,520	\$0	\$0	\$0	\$0
All Other	\$25,074	\$11,397	\$13,677	\$0	\$0	\$0	\$0
Distribution System							
Fire Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$707,077	\$207,964	\$249,556	\$249,556	\$0	\$0	\$0
Customer Billing & Meter	\$2,048,138	\$0	\$0	\$0	\$831,544	\$1,216,594	\$0
Admin.	\$3,026,935	\$853,862	\$1,024,634	\$245,962	\$284,185	\$415,779	\$202,512
O&M - Total	\$11,977,727	\$4,793,811	\$3,737,783	\$495,519	\$1,115,730	\$1,632,373	\$202,512
Less: O&M Non-Rate Rev							
Water Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection of Bad Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Material/Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Water Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Srvc Line Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Srvc Line Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mtr Rental Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charge for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Joint O&M Rev Req.	\$11,977,727	\$4,793,811	\$3,737,783	\$495,519	\$1,115,730	\$1,632,373	\$202,512

Table B.13: Joint O&M Costs by Functional Cost Component – FY25

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$43,657	\$43,657	\$0	\$0	\$0	\$0	\$0
All Other	\$241,216	\$109,644	\$131,572	\$0	\$0	\$0	\$0
High Service Pumping							
Utilities	\$91,481	\$73,185	\$18,296	\$0	\$0	\$0	\$0
All Other	\$2,594	\$1,179	\$1,415	\$0	\$0	\$0	\$0
System Pumping & Storage							
Utilities	\$312,808	\$250,246	\$62,562	\$0	\$0	\$0	\$0
All Other	\$116,026	\$52,739	\$63,287	\$0	\$0	\$0	\$0
Distribution System							
Fire Hydrants	\$629,357	\$0	\$0	\$0	\$0	\$0	\$629,357
All Other	\$1,032,504	\$303,678	\$364,413	\$364,413	\$0	\$0	\$0
Customer Billing & Meter	\$127,175	\$0	\$0	\$0	\$51,633	\$75,542	\$0
Admin.	\$187,952	\$53,019	\$63,623	\$15,273	\$17,646	\$25,817	\$12,575
O&M - Total	\$2,784,771	\$887,347	\$705,168	\$379,686	\$69,279	\$101,359	\$641,932
Less: O&M Non-Rate Rev							
Water Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection of Bad Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Material/Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Water Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Srvc Line Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Srvc Line Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrant Mtr Rental Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charge for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All-But-Resale O&M Rev Req.	\$2,784,771	\$887,347	\$705,168	\$379,686	\$69,279	\$101,359	\$641,932

Table B.14: All-But-Resale O&M Costs by Functional Cost Component – FY25

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping							
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Pumping & Storage							
Utilities	\$185,804	\$148,643	\$37,161	\$0	\$0	\$0	\$0
All Other	\$68,918	\$31,326	\$37,592	\$0	\$0	\$0	\$0
Distribution System							
Fire Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$426,189	\$125,350	\$150,420	\$150,420	\$0	\$0	\$0
Customer Billing & Meter	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M - Total	\$680,911	\$305,319	\$225,172	\$150,420	\$0	\$0	\$0
Less: O&M Non-Rate Rev							
3121 Street Sprinkling	\$1,700	\$709	\$499	\$105	\$122	\$178	\$87
3122 Sewer Flushing	\$6,000	\$2,501	\$1,761	\$372	\$430	\$629	\$306
Water Permits	\$65,000	\$27,098	\$19,083	\$4,031	\$4,657	\$6,813	\$3,319
Misc. Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection of Bad Debt	\$3,000	\$1,251	\$881	\$186	\$215	\$314	\$153
Sale of Material/Labor	\$290,000	\$120,897	\$85,138	\$17,983	\$20,777	\$30,398	\$14,806
Public Water Supply	\$62,000	\$25,847	\$18,202	\$3,845	\$4,442	\$6,499	\$3,165
Water Srvc Line Repair	\$440,000	\$183,431	\$129,175	\$27,284	\$31,524	\$46,121	\$22,464
Water Srvc Line Admin.	\$24,500	\$10,214	\$7,193	\$1,519	\$1,755	\$2,568	\$1,251
Hydrant Mtr Rental Fee	\$23,000	\$9,588	\$6,752	\$1,426	\$1,648	\$2,411	\$1,174
Charge for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M Non-Rate Rev	\$915,200	\$381,536	\$268,685	\$56,751	\$65,570	\$95,933	\$46,726
Total Owner O&M Rev Req.	(\$234,289)	(\$76,217)	(\$43,513)	\$93,669	(\$65,570)	(\$95,933)	(\$46,726)

Table B.15: Owner O&M Costs by Functional Cost Component – FY25

Line Item	Total	Base	Max Day	Max Hour	Customer	Meter	Direct Fire
Water Production							
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping							
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Pumping & Storage							
Utilities	\$42,314	\$33,851	\$8,463	\$0	\$0	\$0	\$0
All Other	\$56,173	\$25,533	\$30,640	\$0	\$0	\$0	\$0
Distribution System							
Fire Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Billing & Meter	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M - Total	\$98,487	\$59,384	\$39,103	\$0	\$0	\$0	\$0
Less: O&M Non-Rate Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Resale O&M Rev Req.	\$98,487	\$59,384	\$39,103	\$0	\$0	\$0	\$0

Table B.16: Resale O&M Costs by Functional Cost Component – FY25

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	1,966,587	1,703,153	108,272	989,893	1,304,045	0	6,071,950
Multi-Family Residential	443,282	95,976	45,324	31,032	97,373	0	712,986
Commercial	690,237	186,805	40,716	74,662	188,657	0	1,181,077
Industrial	14,153	3,830	278	71	1,359	0	19,692
Seasonal	292,566	395,899	28,763	7,722	17,557	0	742,507
Public Fire Protection	0	428,691	174,605	0	0	177,817	781,113
Private Fire Protection	0	56,082	22,842	0	0	23,262	102,187
Non-Owners							
Residential	\$16,305	\$14,121	\$898	\$9,359	\$12,335	\$0	\$53,017
Commercial	\$536,025	\$145,069	\$31,619	\$2,776	\$8,386	\$0	\$723,875
Resale	\$803,927	\$696,718	\$38,957	\$71	\$1,698	\$0	\$1,541,371
Private Fire Protection	\$0	\$3,455	\$1,407	\$0	\$0	\$1,433	\$6,295
Total - Joint	\$4,763,082	\$3,729,799	\$493,682	\$1,115,587	\$1,631,409	\$202,512	\$11,936,071

Table B.17: Allocation of Joint O&M Costs to Customer Class – FY25

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$437,367	\$394,930	\$90,041	\$61,469	\$81,057	\$0	\$1,064,865
Multi-Family Residential	\$98,586	\$22,255	\$37,692	\$1,927	\$6,052	\$0	\$166,512
Commercial	\$153,508	\$43,317	\$33,860	\$4,636	\$11,726	\$0	\$247,048
Industrial	\$3,148	\$888	\$231	\$4	\$84	\$0	\$4,356
Seasonal	\$65,066	\$91,802	\$23,920	\$480	\$1,091	\$0	\$182,359
Public Fire Protection	\$0	\$99,406	\$145,205	\$0	\$0	\$563,651	\$808,262
Private Fire Protection	\$0	\$13,004	\$18,996	\$0	\$0	\$73,738	\$105,738
Non-Owners							
Residential	\$3,626	\$3,274	\$747	\$581	\$767	\$0	\$8,995
Commercial	\$119,211	\$33,639	\$26,295	\$172	\$521	\$0	\$179,839
Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$801	\$1,170	\$0	\$0	\$4,543	\$6,514
Total - All But Resale	\$880,513	\$703,317	\$378,158	\$69,270	\$101,299	\$641,932	\$2,774,489

Table B.18: Allocation of All-But-Resale O&M Costs to Customer Class – FY25

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	(\$43,996)	(\$25,818)	\$24,101	(\$58,826)	(\$77,751)	\$0	(\$182,290)
Multi-Family Residential	(\$9,917)	(\$1,455)	\$10,089	(\$1,844)	(\$5,806)	\$0	(\$8,933)
Commercial	(\$15,442)	(\$2,832)	\$9,063	(\$4,437)	(\$11,248)	\$0	(\$24,896)
Industrial	(\$317)	(\$58)	\$62	(\$4)	(\$81)	\$0	(\$398)
Seasonal	(\$6,545)	(\$6,001)	\$6,403	(\$459)	(\$1,047)	\$0	(\$7,650)
Public Fire Protection	\$0	(\$6,499)	\$38,866	\$0	\$0	(\$41,320)	(\$8,952)
Private Fire Protection	\$0	(\$850)	\$5,085	\$0	\$0	(\$5,406)	(\$1,171)
Total - Owner	(\$76,217)	(\$43,513)	\$93,669	(\$65,570)	(\$95,933)	(\$46,726)	(\$234,289)

Table B.19: Allocation of Owner O&M Costs to Customer Class – FY25

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Resale	\$59,384	\$39,103	\$0	\$0	\$0	\$0	\$98,487
Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Resale	\$59,384	\$39,103	\$0	\$0	\$0	\$0	\$98,487

Table B.20: Allocation of Resale O&M Costs to Customer Class – FY25

Fixed Asset	Joint	All But Resale	Owners	Resale	Total
Booster Station - 12th Ave N & 27th	\$0	\$6,230	\$0	\$0	\$6,230
Chapple Pump Station	\$0	\$183,112	\$0	\$0	\$183,112
Christensen Pump Station	\$0	\$0	\$154,202	\$0	\$154,202
Fox Pump Station	\$0	\$2,090,979	\$0	\$0	\$2,090,979
Leavens Pump Station	\$0	\$0	\$130,303	\$0	\$130,303
Staples Pump Station #1	\$0	\$1,303,946	\$0	\$0	\$1,303,946
Staples Pump Station #2	\$0	\$23,481	\$0	\$0	\$23,481
Terrace Estates Pump Station	\$0	\$0	\$153,454	\$0	\$153,454
Thomas Pump Station	\$0	\$0	\$78,123	\$0	\$78,123
Voelker Pump Station	\$0	\$0	\$1,506,151	\$0	\$1,506,151
Waldo Pump Station	\$0	\$0	\$245,498	\$0	\$245,498
Walter Pumping Station	\$0	\$0	\$1,603,289	\$1,068,859	\$2,672,148
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$1,680,894	\$0	\$0	\$0	\$1,680,894
Cold Storage Building	\$42,745	\$0	\$0	\$0	\$42,745
Communication Equipment	\$15,957	\$0	\$0	\$0	\$15,957
Construction Equipment	\$23,148	\$0	\$0	\$0	\$23,148
Gas Pumps	\$12,179	\$0	\$0	\$0	\$12,179
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$64,619	\$0	\$0	\$0	\$64,619
Rights & Licenses	\$0	\$0	\$1,506,700	\$0	\$1,506,700
Site Work & Landscaping	\$62,432	\$0	\$0	\$0	\$62,432
Tools & Working Equipment	\$62,454	\$0	\$0	\$0	\$62,454
Transportation Equipment	\$504,013	\$0	\$0	\$0	\$504,013
Utilities Service Center	\$1,045,068	\$0	\$0	\$0	\$1,045,068
Hydrants	\$0	\$1,962,340	\$0	\$0	\$1,962,340
Meters	\$32,343	\$0	\$0	\$0	\$32,343
Service Connections	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$1,869,531	\$0	\$0	\$0	\$1,869,531
Leavens Reservoir	\$1,663,505	\$0	\$0	\$0	\$1,663,505
Logan Reservoir	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$21,856	\$0	\$0	\$21,856
Staples Reservoir #2	\$0	\$1,236,876	\$0	\$0	\$1,236,876
Staples Reservoir #3	\$0	\$0	\$300,021	\$0	\$300,021
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$105,782	\$0	\$0	\$105,782
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$3,017,096	\$0	\$0	\$3,017,096
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$5,658,124	\$0	\$5,658,124
Zone 4 Reservoir	\$0	\$8,637,844	\$0	\$0	\$8,637,844
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Joint	All But Resale	Owners	Resale	Total
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$1,370,292	\$0	\$0	\$0	\$1,370,292
Low Duty Pumping St #4	\$52,989	\$0	\$0	\$0	\$52,989
Low Duty Pumping St #5	\$69,444	\$0	\$0	\$0	\$69,444
Low Duty Pumping St #6	\$49,090	\$0	\$0	\$0	\$49,090
River Intake #1	\$4,980	\$0	\$0	\$0	\$4,980
River Intake #10	\$51,423	\$0	\$0	\$0	\$51,423
River Intake #12	\$140,000	\$0	\$0	\$0	\$140,000
River Intake #13	\$49,090	\$0	\$0	\$0	\$49,090
River Intake #15	\$131,831	\$0	\$0	\$0	\$131,831
River Intake #2	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$5,635	\$0	\$0	\$0	\$5,635
River Intake #4	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$814,945	\$0	\$0	\$0	\$814,945
River Intake #7	\$753,236	\$0	\$0	\$0	\$753,236
River Intake #8	\$21,827	\$0	\$0	\$0	\$21,827
River Intake #9	\$3,016,769	\$0	\$0	\$0	\$3,016,769
Distribution Mains < 12"	\$0	\$37,762,447	\$25,174,965	\$0	\$62,937,412
Transmission main 12" & Up- don't use	\$16,359,442	\$0	\$0	\$0	\$16,359,442
Transmission Mains = 12"	\$0	\$15,416,959	\$0	\$0	\$15,416,959
Transmission Mains > 12"	\$16,784,850	\$0	\$0	\$0	\$16,784,850
Chemical Bldg & Treatment Basin	\$5,715,554	\$0	\$0	\$0	\$5,715,554
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$837,933	\$0	\$0	\$0	\$837,933
Clear Well Standpipe #5	\$1,243,139	\$0	\$0	\$0	\$1,243,139
Clear Well Standpipe #7	\$561,220	\$0	\$0	\$0	\$561,220
Filter Bldg, Clr Basin, and PS	\$15,182,781	\$0	\$0	\$0	\$15,182,781
Heated Storage Bldg & Yrd Storage	\$26,997	\$0	\$0	\$0	\$26,997
High Service Pumping Station	\$4,957,468	\$0	\$0	\$0	\$4,957,468
Laboratory & Test Equipment	\$138,883	\$0	\$0	\$0	\$138,883
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$268,711	\$0	\$0	\$0	\$268,711
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0
UV Building	\$2,185,822	\$0	\$0	\$0	\$2,185,822
West End Reservoir	\$2,076,289	\$0	\$0	\$0	\$2,076,289
Yard Piping & Flumes	\$2,543,024	\$0	\$0	\$0	\$2,543,024
Grand Total	\$82,492,553	\$71,768,948	\$36,510,829	\$1,068,859	\$191,841,190

Table B.21: Allocation of Net Fixed Assets to Ownership Categories – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$1,832	\$2,199	\$2,199	\$0	\$0	\$0	\$6,230
Chapple Pump Station	\$83,233	\$99,879	\$0	\$0	\$0	\$0	\$183,112
Christensen Pump Station	\$70,092	\$84,110	\$0	\$0	\$0	\$0	\$154,202
Fox Pump Station	\$950,445	\$1,140,534	\$0	\$0	\$0	\$0	\$2,090,979
Leavens Pump Station	\$59,229	\$71,074	\$0	\$0	\$0	\$0	\$130,303
Staples Pump Station #1	\$592,703	\$711,243	\$0	\$0	\$0	\$0	\$1,303,946
Staples Pump Station #2	\$10,673	\$12,808	\$0	\$0	\$0	\$0	\$23,481
Terrace Estates Pump Station	\$69,752	\$83,702	\$0	\$0	\$0	\$0	\$153,454
Thomas Pump Station	\$35,510	\$42,612	\$0	\$0	\$0	\$0	\$78,123
Voelker Pump Station	\$684,614	\$821,537	\$0	\$0	\$0	\$0	\$1,506,151
Waldo Pump Station	\$111,590	\$133,908	\$0	\$0	\$0	\$0	\$245,498
Walter Pumping Station	\$1,214,613	\$1,457,535	\$0	\$0	\$0	\$0	\$2,672,148
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$764,043	\$916,851	\$0	\$0	\$0	\$0	\$1,680,894
Cold Storage Building	\$14,991	\$16,577	\$10,724	\$0	\$7	\$445	\$42,745
Communication Equipment	\$5,596	\$6,188	\$4,003	\$0	\$3	\$166	\$15,957
Construction Equipment	\$8,119	\$8,977	\$5,807	\$0	\$4	\$241	\$23,148
Gas Pumps	\$4,271	\$4,723	\$3,055	\$0	\$2	\$127	\$12,179
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$22,663	\$25,061	\$16,212	\$0	\$11	\$673	\$64,619
Rights & Licenses	\$528,430	\$584,334	\$377,996	\$0	\$258	\$15,682	\$1,506,700
Site Work & Landscaping	\$62,432	\$0	\$0	\$0	\$0	\$0	\$62,432
Tools & Working Equipment	\$21,904	\$24,221	\$15,668	\$0	\$11	\$650	\$62,454
Transportation Equipment	\$176,767	\$195,468	\$126,445	\$0	\$86	\$5,246	\$504,013
Utilities Service Center	\$366,526	\$405,302	\$262,183	\$0	\$179	\$10,877	\$1,045,068
Hydrants	\$0	\$0	\$0	\$0	\$0	\$1,962,340	\$1,962,340
Meters	\$0	\$0	\$0	\$0	\$32,343	\$0	\$32,343
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$549,862	\$659,835	\$659,835	\$0	\$0	\$0	\$1,869,531
Leavens Reservoir	\$489,266	\$587,120	\$587,120	\$0	\$0	\$0	\$1,663,505
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$6,428	\$7,714	\$7,714	\$0	\$0	\$0	\$21,856
Staples Reservoir #2	\$363,787	\$436,544	\$436,544	\$0	\$0	\$0	\$1,236,876
Staples Reservoir #3	\$88,241	\$105,890	\$105,890	\$0	\$0	\$0	\$300,021
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$31,112	\$37,335	\$37,335	\$0	\$0	\$0	\$105,782
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$887,381	\$1,064,858	\$1,064,858	\$0	\$0	\$0	\$3,017,096
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$1,664,154	\$1,996,985	\$1,996,985	\$0	\$0	\$0	\$5,658,124
Zone 4 Reservoir	\$2,540,542	\$3,048,651	\$3,048,651	\$0	\$0	\$0	\$8,637,844

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$622,860	\$747,432	\$0	\$0	\$0	\$0	\$1,370,292
Low Duty Pumping St #4	\$24,086	\$28,903	\$0	\$0	\$0	\$0	\$52,989
Low Duty Pumping St #5	\$31,566	\$37,879	\$0	\$0	\$0	\$0	\$69,444
Low Duty Pumping St #6	\$22,314	\$26,776	\$0	\$0	\$0	\$0	\$49,090
River Intake #1	\$4,980	\$0	\$0	\$0	\$0	\$0	\$4,980
River Intake #10	\$51,423	\$0	\$0	\$0	\$0	\$0	\$51,423
River Intake #12	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000
River Intake #13	\$49,090	\$0	\$0	\$0	\$0	\$0	\$49,090
River Intake #15	\$131,831	\$0	\$0	\$0	\$0	\$0	\$131,831
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$5,635	\$0	\$0	\$0	\$0	\$0	\$5,635
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$814,945	\$0	\$0	\$0	\$0	\$0	\$814,945
River Intake #7	\$753,236	\$0	\$0	\$0	\$0	\$0	\$753,236
River Intake #8	\$21,827	\$0	\$0	\$0	\$0	\$0	\$21,827
River Intake #9	\$3,016,769	\$0	\$0	\$0	\$0	\$0	\$3,016,769
Distribution Mains < 12"	\$18,511,004	\$22,213,204	\$22,213,204	\$0	\$0	\$0	\$62,937,412
Transmission main 12" & Up- don't use	\$4,811,601	\$5,773,921	\$5,773,921	\$0	\$0	\$0	\$16,359,442
Transmission Mains = 12"	\$4,534,400	\$5,441,280	\$5,441,280	\$0	\$0	\$0	\$15,416,959
Transmission Mains > 12"	\$4,936,721	\$5,924,065	\$5,924,065	\$0	\$0	\$0	\$16,784,850
Chemical Bldg & Treatment Basin	\$2,597,979	\$3,117,575	\$0	\$0	\$0	\$0	\$5,715,554
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$380,879	\$457,054	\$0	\$0	\$0	\$0	\$837,933
Clear Well Standpipe #5	\$565,063	\$678,076	\$0	\$0	\$0	\$0	\$1,243,139
Clear Well Standpipe #7	\$255,100	\$306,120	\$0	\$0	\$0	\$0	\$561,220
Filter Bldg, Clr Basin, and PS	\$6,901,264	\$8,281,517	\$0	\$0	\$0	\$0	\$15,182,781
Heated Storage Bldg & Yrd Storage	\$9,468	\$10,470	\$6,773	\$0	\$5	\$281	\$26,997
High Service Pumping Station	\$2,253,395	\$2,704,074	\$0	\$0	\$0	\$0	\$4,957,468
Laboratory & Test Equipment	\$138,883	\$0	\$0	\$0	\$0	\$0	\$138,883
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$122,141	\$146,570	\$0	\$0	\$0	\$0	\$268,711
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$993,555	\$1,192,266	\$0	\$0	\$0	\$0	\$2,185,822
West End Reservoir	\$943,768	\$1,132,521	\$0	\$0	\$0	\$0	\$2,076,289
Yard Piping & Flumes	\$1,155,920	\$1,387,104	\$0	\$0	\$0	\$0	\$2,543,024
Net Fixed Assets	67,282,505	74,400,584	48,128,464	0	32,910	1,996,727	191,841,190

Table B.22: Allocation of Net Fixed Assets to Functional Cost Component – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$764,043	\$916,851	\$0	\$0	\$0	\$0	\$1,680,894
Cold Storage Building	\$14,991	\$16,577	\$10,724	\$0	\$7	\$445	\$42,745
Communication Equipment	\$5,596	\$6,188	\$4,003	\$0	\$3	\$166	\$15,957
Construction Equipment	\$8,119	\$8,977	\$5,807	\$0	\$4	\$241	\$23,148
Gas Pumps	\$4,271	\$4,723	\$3,055	\$0	\$2	\$127	\$12,179
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$22,663	\$25,061	\$16,212	\$0	\$11	\$673	\$64,619
Rights & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Site Work & Landscaping	\$62,432	\$0	\$0	\$0	\$0	\$0	\$62,432
Tools & Working Equipment	\$21,904	\$24,221	\$15,668	\$0	\$11	\$650	\$62,454
Transportation Equipment	\$176,767	\$195,468	\$126,445	\$0	\$86	\$5,246	\$504,013
Utilities Service Center	\$366,526	\$405,302	\$262,183	\$0	\$179	\$10,877	\$1,045,068
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$32,343	\$0	\$32,343
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$549,862	\$659,835	\$659,835	\$0	\$0	\$0	\$1,869,531
Leavens Reservoir	\$489,266	\$587,120	\$587,120	\$0	\$0	\$0	\$1,663,505
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$622,860	\$747,432	\$0	\$0	\$0	\$0	\$1,370,292
Low Duty Pumping St #4	\$24,086	\$28,903	\$0	\$0	\$0	\$0	\$52,989
Low Duty Pumping St #5	\$31,566	\$37,879	\$0	\$0	\$0	\$0	\$69,444
Low Duty Pumping St #6	\$22,314	\$26,776	\$0	\$0	\$0	\$0	\$49,090
River Intake #1	\$4,980	\$0	\$0	\$0	\$0	\$0	\$4,980
River Intake #10	\$51,423	\$0	\$0	\$0	\$0	\$0	\$51,423
River Intake #12	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000
River Intake #13	\$49,090	\$0	\$0	\$0	\$0	\$0	\$49,090
River Intake #15	\$131,831	\$0	\$0	\$0	\$0	\$0	\$131,831
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$5,635	\$0	\$0	\$0	\$0	\$0	\$5,635
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$814,945	\$0	\$0	\$0	\$0	\$0	\$814,945
River Intake #7	\$753,236	\$0	\$0	\$0	\$0	\$0	\$753,236
River Intake #8	\$21,827	\$0	\$0	\$0	\$0	\$0	\$21,827
River Intake #9	\$3,016,769	\$0	\$0	\$0	\$0	\$0	\$3,016,769
Distribution Mains < 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission main 12" & Up- don't use	\$4,811,601	\$5,773,921	\$5,773,921	\$0	\$0	\$0	\$16,359,442
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$4,936,721	\$5,924,065	\$5,924,065	\$0	\$0	\$0	\$16,784,850
Chemical Bldg & Treatment Basin	\$2,597,979	\$3,117,575	\$0	\$0	\$0	\$0	\$5,715,554
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$380,879	\$457,054	\$0	\$0	\$0	\$0	\$837,933
Clear Well Standpipe #5	\$565,063	\$678,076	\$0	\$0	\$0	\$0	\$1,243,139
Clear Well Standpipe #7	\$255,100	\$306,120	\$0	\$0	\$0	\$0	\$561,220
Filter Bldg, Clr Basin, and PS	\$6,901,264	\$8,281,517	\$0	\$0	\$0	\$0	\$15,182,781
Heated Storage Bldg & Yrd Storage	\$9,468	\$10,470	\$6,773	\$0	\$5	\$281	\$26,997
High Service Pumping Station	\$2,253,395	\$2,704,074	\$0	\$0	\$0	\$0	\$4,957,468
Laboratory & Test Equipment	\$138,883	\$0	\$0	\$0	\$0	\$0	\$138,883
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$122,141	\$146,570	\$0	\$0	\$0	\$0	\$268,711
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$993,555	\$1,192,266	\$0	\$0	\$0	\$0	\$2,185,822
West End Reservoir	\$943,768	\$1,132,521	\$0	\$0	\$0	\$0	\$2,076,289
Yard Piping & Flumes	\$1,155,920	\$1,387,104	\$0	\$0	\$0	\$0	\$2,543,024
Net Fixed Assets	34,242,740	34,802,647	13,395,810	0	32,651	18,705	82,492,553

Table B.23: Allocation of Net Fixed Assets to Functional Cost Component – Joint – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$1,832	\$2,199	\$2,199	\$0	\$0	\$0	\$6,230
Chapple Pump Station	\$83,233	\$99,879	\$0	\$0	\$0	\$0	\$183,112
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$950,445	\$1,140,534	\$0	\$0	\$0	\$0	\$2,090,979
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$592,703	\$711,243	\$0	\$0	\$0	\$0	\$1,303,946
Staples Pump Station #2	\$10,673	\$12,808	\$0	\$0	\$0	\$0	\$23,481
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Site Work & Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$1,962,340	\$1,962,340
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$6,428	\$7,714	\$7,714	\$0	\$0	\$0	\$21,856
Staples Reservoir #2	\$363,787	\$436,544	\$436,544	\$0	\$0	\$0	\$1,236,876
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$31,112	\$37,335	\$37,335	\$0	\$0	\$0	\$105,782
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$887,381	\$1,064,858	\$1,064,858	\$0	\$0	\$0	\$3,017,096
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Reservoir	\$2,540,542	\$3,048,651	\$3,048,651	\$0	\$0	\$0	\$8,637,844
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12"	\$11,106,602	\$13,327,923	\$13,327,923	\$0	\$0	\$0	\$37,762,447
Transmission main 12" & Up	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$4,534,400	\$5,441,280	\$5,441,280	\$0	\$0	\$0	\$15,416,959
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemical Bldg & Treatment Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg, Clr Basin, and PS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fixed Assets	21,109,139	25,330,967	23,366,502	0	0	1,962,340	71,768,948

Table B.24: Allocation of Net Fixed Assets to Functional Cost Component – All-But-Resale – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$70,092	\$84,110	\$0	\$0	\$0	\$0	\$154,202
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$59,229	\$71,074	\$0	\$0	\$0	\$0	\$130,303
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$69,752	\$83,702	\$0	\$0	\$0	\$0	\$153,454
Thomas Pump Station	\$35,510	\$42,612	\$0	\$0	\$0	\$0	\$78,123
Voelker Pump Station	\$684,614	\$821,537	\$0	\$0	\$0	\$0	\$1,506,151
Waldo Pump Station	\$111,590	\$133,908	\$0	\$0	\$0	\$0	\$245,498
Walter Pumping Station	\$728,768	\$874,521	\$0	\$0	\$0	\$0	\$1,603,289
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights & Licenses	\$527,500	\$582,923	\$380,242	\$0	\$260	\$15,775	\$1,506,700
Site Work & Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$88,241	\$105,890	\$105,890	\$0	\$0	\$0	\$300,021
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$1,664,154	\$1,996,985	\$1,996,985	\$0	\$0	\$0	\$5,658,124
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Low Duty Pumping St #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12"	\$7,404,401	\$8,885,282	\$8,885,282	\$0	\$0	\$0	\$25,174,965
Transmission main 12" & Up- don't use	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemical Bldg & Treatment Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg, Clr Basin, and PS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fixed Assets	11,443,851	13,682,544	11,368,398	0	260	15,775	36,510,829

Table B.25: Allocation of Net Fixed Assets to Functional Cost Component – Owner – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$485,845	\$583,014	\$0	\$0	\$0	\$0	\$1,068,859
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Site Work & Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
River Intake #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission main 12" & Up- don't use	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemical Bldg & Treatment Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg, Clr Basin, and PS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fixed Assets	485,845	583,014	0	0	0	0	1,068,859

Table B.26: Allocation of Net Fixed Assets to Functional Cost Component – Resale – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$14,073,948	\$15,887,840	\$2,923,564	\$0	\$26,071	\$0	\$32,911,422
Multi-Family Residential	\$3,172,364	\$895,307	\$1,223,841	\$0	\$1,952	\$0	\$5,293,464
Commercial	4,939,705	1,742,609	1,099,413	0	3,779	0	7,785,506
Industrial	101,795	35,911	7,552	0	27	0	145,285
Seasonal	2,093,756	3,693,133	776,667	0	353	0	6,563,908
Public Fire Protection	0	4,018,732	4,737,906	0	0	16,423	8,773,061
Private Fire Protection	0	525,738	619,821	0	0	2,149	1,147,707
Non-Owners							
Residential	\$117,269	\$132,383	\$24,360	\$0	\$248	\$0	\$274,260
Commercial	3,855,261	1,360,043	858,052	0	169	0	6,073,525
Resale	5,668,726	6,403,740	1,036,444	0	34	0	13,108,944
Private Fire Protection	0	32,734	38,592	0	0	134	71,461
Total - Joint	\$34,022,824	\$34,728,169	\$13,346,212	\$0	\$32,632	\$18,705	\$82,148,542

Table B.27: Allocation of Joint Related Net Fixed Assets to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$10,397,172	\$14,171,473	\$5,527,262	\$0	\$0	\$0	\$30,095,907
Multi-Family Residential	\$2,343,594	\$798,587	\$2,313,782	\$0	\$0	\$0	\$5,455,962
Commercial	\$3,649,222	\$1,554,355	\$2,078,540	\$0	\$0	\$0	\$7,282,117
Industrial	\$75,201	\$32,031	\$14,278	\$0	\$0	\$0	\$121,511
Seasonal	\$1,546,768	\$3,294,163	\$1,468,358	\$0	\$0	\$0	\$6,309,290
Public Fire Protection	\$0	\$3,584,587	\$8,957,441	\$0	\$0	\$1,722,912	\$14,264,939
Private Fire Protection	\$0	\$468,942	\$1,171,828	\$0	\$0	\$225,394	\$1,866,165
Non-Owners							
Residential	\$86,633	\$118,081	\$46,055	\$0	\$0	\$0	\$250,769
Commercial	\$2,848,086	\$1,213,117	\$1,622,225	\$0	\$0	\$0	\$5,683,428
Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$29,198	\$72,963	\$0	\$0	\$14,034	\$116,195
Total - All-But-Resale	\$20,946,676	\$25,264,535	\$23,272,732	\$0	\$0	\$1,962,340	\$71,446,283

Table B.28: Allocation of All-But-Resale Related Net Fixed Assets to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$6,606,353	\$8,112,479	\$2,917,759	\$0	\$209	\$0	\$17,636,800
Multi-Family Residential	\$1,489,117	\$457,152	\$1,221,411	\$0	\$16	\$0	\$3,167,696
Commercial	2,318,712	889,792	1,097,230	0	30	0	4,305,765
Industrial	47,783	18,336	7,537	0	0	0	73,657
Seasonal	982,815	1,885,748	775,125	0	3	0	3,643,691
Public Fire Protection	0	2,052,002	4,728,499	0	0	13,868	6,794,369
Private Fire Protection	0	268,447	618,591	0	0	1,814	888,851
Total - Owner	\$11,444,781	\$13,683,956	\$11,366,152	\$0	\$258	\$15,682	\$36,510,829

Table B.29: Allocation of Owner Related Net Fixed Assets to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	0	0	0	0	0	0	0
Resale	485,845	583,014	0	0	0	0	1,068,859
Private Fire Protection	0	0	0	0	0	0	0
Total - Resale	\$485,845	\$583,014	\$0	\$0	\$0	\$0	\$1,068,859

Table B.30: Allocation of Resale Related Net Fixed Assets to Customer Class – FY24

Fixed Asset	Joint	All But Resale	Owners	Resale	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$18,194	\$0	\$0	\$18,194
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$80,681	\$0	\$0	\$80,681
Leavens Pump Station	\$0	\$0	\$8,268	\$0	\$8,268
Staples Pump Station #1	\$0	\$81,088	\$0	\$0	\$81,088
Staples Pump Station #2	\$0	\$1,957	\$0	\$0	\$1,957
Terrace Estates Pump Station	\$0	\$0	\$8,525	\$0	\$8,525
Thomas Pump Station	\$0	\$0	\$71	\$0	\$71
Voelker Pump Station	\$0	\$0	\$19,060	\$0	\$19,060
Waldo Pump Station	\$0	\$0	\$7,794	\$0	\$7,794
Walter Pumping Station	\$0	\$0	\$73,751	\$49,167	\$122,918
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$30,054	\$0	\$0	\$0	\$30,054
Cold Storage Building	\$3,206	\$0	\$0	\$0	\$3,206
Communication Equipment	\$37,738	\$0	\$0	\$0	\$37,738
Construction Equipment	\$19,307	\$0	\$0	\$0	\$19,307
Gas Pumps	\$931	\$0	\$0	\$0	\$931
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$16,373	\$0	\$0	\$0	\$16,373
Rights & Licenses	\$0	\$0	\$79,300	\$0	\$79,300
Site Work & Landscaping	\$955	\$0	\$0	\$0	\$955
Tools & Working Equipment	\$25,577	\$0	\$0	\$0	\$25,577
Transportation Equipment	\$191,639	\$0	\$0	\$0	\$191,639
Utilities Service Center	\$23,588	\$0	\$0	\$0	\$23,588
Hydrants	\$0	\$98,639	\$0	\$0	\$98,639
Meters	\$6,811	\$0	\$0	\$0	\$6,811
Service Connections	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$157,266	\$0	\$0	\$0	\$157,266
Leavens Reservoir	\$33,949	\$0	\$0	\$0	\$33,949
Logan Reservoir	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$66,753	\$0	\$0	\$66,753
Staples Reservoir #3	\$0	\$0	\$18,561	\$0	\$18,561
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$70,301	\$0	\$0	\$70,301
Willet Pumping St #2	\$11,867	\$0	\$0	\$0	\$11,867
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$131,584	\$0	\$131,584
Zone 4 Reservoir	\$0	\$203,098	\$0	\$0	\$203,098
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Joint	All But Resale	Owners	Resale	Total
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$72,121	\$0	\$0	\$0	\$72,121
Low Duty Pumping St #4	\$2,777	\$0	\$0	\$0	\$2,777
Low Duty Pumping St #5	\$16,667	\$0	\$0	\$0	\$16,667
Low Duty Pumping St #6	\$3,309	\$0	\$0	\$0	\$3,309
River Intake #1	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$634	\$0	\$0	\$0	\$634
River Intake #12	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$3,309	\$0	\$0	\$0	\$3,309
River Intake #15	\$8,283	\$0	\$0	\$0	\$8,283
River Intake #2	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$48,653	\$0	\$0	\$0	\$48,653
River Intake #7	\$36,594	\$0	\$0	\$0	\$36,594
River Intake #8	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$37,867	\$0	\$0	\$0	\$37,867
Distribution Mains < 12"	\$0	\$958,987	\$639,325	\$0	\$1,598,312
Transmission main 12" & Up- don't use	\$906,438	\$0	\$0	\$0	\$906,438
Transmission Mains = 12"	\$0	\$380,762	\$0	\$0	\$380,762
Transmission Mains > 12"	\$394,833	\$0	\$0	\$0	\$394,833
Chemical Bldg & Treatment Basin	\$242,614	\$0	\$0	\$0	\$242,614
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$77,924	\$0	\$0	\$0	\$77,924
Clear Well Standpipe #5	\$121,282	\$0	\$0	\$0	\$121,282
Clear Well Standpipe #7	\$12,565	\$0	\$0	\$0	\$12,565
Filter Bldg, Clr Basin, and PS	\$1,024,138	\$0	\$0	\$0	\$1,024,138
Heated Storage Bldg & Yrd Storage	\$4,255	\$0	\$0	\$0	\$4,255
High Service Pumping Station	\$292,170	\$0	\$0	\$0	\$292,170
Laboratory & Test Equipment	\$19,631	\$0	\$0	\$0	\$19,631
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$18,639	\$0	\$0	\$0	\$18,639
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0
UV Building	\$165,986	\$0	\$0	\$0	\$165,986
West End Reservoir	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$58,796	\$0	\$0	\$0	\$58,796
Net Depreciation	\$4,128,745	\$1,960,461	\$986,238	\$49,167	\$7,124,611

Table B.31: Allocation of Depreciation Expense to Ownership Categories – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$8,270	\$9,924	\$0	\$0	\$0	\$0	\$18,194
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$36,673	\$44,008	\$0	\$0	\$0	\$0	\$80,681
Leavens Pump Station	\$3,758	\$4,510	\$0	\$0	\$0	\$0	\$8,268
Staples Pump Station #1	\$36,858	\$44,230	\$0	\$0	\$0	\$0	\$81,088
Staples Pump Station #2	\$889	\$1,067	\$0	\$0	\$0	\$0	\$1,957
Terrace Estates Pump Station	\$3,875	\$4,650	\$0	\$0	\$0	\$0	\$8,525
Thomas Pump Station	\$32	\$39	\$0	\$0	\$0	\$0	\$71
Voelker Pump Station	\$8,663	\$10,396	\$0	\$0	\$0	\$0	\$19,060
Waldo Pump Station	\$3,543	\$4,251	\$0	\$0	\$0	\$0	\$7,794
Walter Pumping Station	\$55,872	\$67,046	\$0	\$0	\$0	\$0	\$122,918
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$13,661	\$16,393	\$0	\$0	\$0	\$0	\$30,054
Cold Storage Building	\$1,124	\$1,243	\$804	\$0	\$1	\$33	\$3,206
Communication Equipment	\$13,235	\$14,636	\$9,468	\$0	\$6	\$393	\$37,738
Construction Equipment	\$6,771	\$7,488	\$4,844	\$0	\$3	\$201	\$19,307
Gas Pumps	\$326	\$361	\$234	\$0	\$0	\$10	\$931
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$5,742	\$6,350	\$4,107	\$0	\$3	\$170	\$16,373
Rights & Licenses	\$27,812	\$30,754	\$19,895	\$0	\$14	\$825	\$79,300
Site Work & Landscaping	\$955	\$0	\$0	\$0	\$0	\$0	\$955
Tools & Working Equipment	\$8,970	\$9,919	\$6,417	\$0	\$4	\$266	\$25,577
Transportation Equipment	\$67,212	\$74,322	\$48,078	\$0	\$33	\$1,995	\$191,639
Utilities Service Center	\$8,273	\$9,148	\$5,918	\$0	\$4	\$246	\$23,588
Hydrants	\$0	\$0	\$0	\$0	\$0	\$98,639	\$98,639
Meters	\$0	\$0	\$0	\$0	\$6,811	\$0	\$6,811
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$46,255	\$55,506	\$55,506	\$0	\$0	\$0	\$157,266
Leavens Reservoir	\$9,985	\$11,982	\$11,982	\$0	\$0	\$0	\$33,949
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$19,633	\$23,560	\$23,560	\$0	\$0	\$0	\$66,753
Staples Reservoir #3	\$5,459	\$6,551	\$6,551	\$0	\$0	\$0	\$18,561
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$20,677	\$24,812	\$24,812	\$0	\$0	\$0	\$70,301
Willet Pumping St #2	\$5,394	\$6,473	\$0	\$0	\$0	\$0	\$11,867
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$38,701	\$46,442	\$46,442	\$0	\$0	\$0	\$131,584

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Zone 4 Reservoir	\$59,735	\$71,682	\$71,682	\$0	\$0	\$0	\$203,098
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$32,782	\$39,339	\$0	\$0	\$0	\$0	\$72,121
Low Duty Pumping St #4	\$1,262	\$1,515	\$0	\$0	\$0	\$0	\$2,777
Low Duty Pumping St #5	\$7,576	\$9,091	\$0	\$0	\$0	\$0	\$16,667
Low Duty Pumping St #6	\$1,504	\$1,805	\$0	\$0	\$0	\$0	\$3,309
River Intake #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$634	\$0	\$0	\$0	\$0	\$0	\$634
River Intake #12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$3,309	\$0	\$0	\$0	\$0	\$0	\$3,309
River Intake #15	\$8,283	\$0	\$0	\$0	\$0	\$0	\$8,283
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$48,653	\$0	\$0	\$0	\$0	\$0	\$48,653
River Intake #7	\$36,594	\$0	\$0	\$0	\$0	\$0	\$36,594
River Intake #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$37,867	\$0	\$0	\$0	\$0	\$0	\$37,867
Distribution Mains < 12"	\$470,092	\$564,110	\$564,110	\$0	\$0	\$0	\$1,598,312
Transmission main 12" & Up-	\$266,599	\$319,919	\$319,919	\$0	\$0	\$0	\$906,438
Transmission Mains = 12"	\$111,989	\$134,387	\$134,387	\$0	\$0	\$0	\$380,762
Transmission Mains > 12"	\$116,127	\$139,353	\$139,353	\$0	\$0	\$0	\$394,833
Chemical Bldg & Treatment Basin	\$110,279	\$132,335	\$0	\$0	\$0	\$0	\$242,614
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$35,420	\$42,504	\$0	\$0	\$0	\$0	\$77,924
Clear Well Standpipe #5	\$55,128	\$66,154	\$0	\$0	\$0	\$0	\$121,282
Clear Well Standpipe #7	\$5,711	\$6,853	\$0	\$0	\$0	\$0	\$12,565
Filter Bldg, Clr Basin, and PS	\$465,517	\$558,621	\$0	\$0	\$0	\$0	\$1,024,138
Heated Storage Bldg & Yrd Storage	\$1,492	\$1,650	\$1,068	\$0	\$1	\$44	\$4,255
High Service Pumping Station	\$132,805	\$159,365	\$0	\$0	\$0	\$0	\$292,170
Laboratory & Test Equipment	\$19,631	\$0	\$0	\$0	\$0	\$0	\$19,631
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$8,472	\$10,167	\$0	\$0	\$0	\$0	\$18,639
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$75,448	\$90,538	\$0	\$0	\$0	\$0	\$165,986
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$26,725	\$32,070	\$0	\$0	\$0	\$0	\$58,796
Net Depreciation	\$2,598,258	\$2,917,518	\$1,499,134	\$0	\$6,880	\$102,822	\$7,124,611

Table B.32: Allocation of Depreciation Expense to Functional Cost Component – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$13,661	\$16,393	\$0	\$0	\$0	\$0	\$30,054
Cold Storage Building	\$1,124	\$1,243	\$804	\$0	\$1	\$33	\$3,206
Communication Equipment	\$13,235	\$14,636	\$9,468	\$0	\$6	\$393	\$37,738
Construction Equipment	\$6,771	\$7,488	\$4,844	\$0	\$3	\$201	\$19,307
Gas Pumps	\$326	\$361	\$234	\$0	\$0	\$10	\$931
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$5,742	\$6,350	\$4,107	\$0	\$3	\$170	\$16,373
Rights & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Site Work & Landscaping	\$955	\$0	\$0	\$0	\$0	\$0	\$955
Tools & Working Equipment	\$8,970	\$9,919	\$6,417	\$0	\$4	\$266	\$25,577
Transportation Equipment	\$67,212	\$74,322	\$48,078	\$0	\$33	\$1,995	\$191,639
Utilities Service Center	\$8,273	\$9,148	\$5,918	\$0	\$4	\$246	\$23,588
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$6,811	\$0	\$6,811
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$46,255	\$55,506	\$55,506	\$0	\$0	\$0	\$157,266
Leavens Reservoir	\$9,985	\$11,982	\$11,982	\$0	\$0	\$0	\$33,949
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #2	\$5,394	\$6,473	\$0	\$0	\$0	\$0	\$11,867
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$32,782	\$39,339	\$0	\$0	\$0	\$0	\$72,121
Low Duty Pumping St #4	\$1,262	\$1,515	\$0	\$0	\$0	\$0	\$2,777
Low Duty Pumping St #5	\$7,576	\$9,091	\$0	\$0	\$0	\$0	\$16,667
Low Duty Pumping St #6	\$1,504	\$1,805	\$0	\$0	\$0	\$0	\$3,309
River Intake #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$634	\$0	\$0	\$0	\$0	\$0	\$634
River Intake #12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$3,309	\$0	\$0	\$0	\$0	\$0	\$3,309
River Intake #15	\$8,283	\$0	\$0	\$0	\$0	\$0	\$8,283
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$48,653	\$0	\$0	\$0	\$0	\$0	\$48,653
River Intake #7	\$36,594	\$0	\$0	\$0	\$0	\$0	\$36,594
River Intake #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$37,867	\$0	\$0	\$0	\$0	\$0	\$37,867
Distribution Mains < 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission main 12" & Up	\$266,599	\$319,919	\$319,919	\$0	\$0	\$0	\$906,438
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$116,127	\$139,353	\$139,353	\$0	\$0	\$0	\$394,833
Chemical Bldg & Treatment Basin	\$110,279	\$132,335	\$0	\$0	\$0	\$0	\$242,614
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$35,420	\$42,504	\$0	\$0	\$0	\$0	\$77,924
Clear Well Standpipe #5	\$55,128	\$66,154	\$0	\$0	\$0	\$0	\$121,282
Clear Well Standpipe #7	\$5,711	\$6,853	\$0	\$0	\$0	\$0	\$12,565
Filter Bldg, Clr Basin, and PS	\$465,517	\$558,621	\$0	\$0	\$0	\$0	\$1,024,138
Heated Storage Bldg & Yrd Storage	\$1,492	\$1,650	\$1,068	\$0	\$1	\$44	\$4,255
High Service Pumping Station	\$132,805	\$159,365	\$0	\$0	\$0	\$0	\$292,170
Laboratory & Test Equipment	\$19,631	\$0	\$0	\$0	\$0	\$0	\$19,631
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$8,472	\$10,167	\$0	\$0	\$0	\$0	\$18,639
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$75,448	\$90,538	\$0	\$0	\$0	\$0	\$165,986
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$26,725	\$32,070	\$0	\$0	\$0	\$0	\$58,796
Net Depreciation	1,685,726	1,825,099	607,696	0	6,866	3,358	4,128,745

Table B.33: Allocation of Joint Related Depreciation Expense to Functional Cost Component – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$8,270	\$9,924	\$0	\$0	\$0	\$0	\$18,194
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$36,673	\$44,008	\$0	\$0	\$0	\$0	\$80,681
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$36,858	\$44,230	\$0	\$0	\$0	\$0	\$81,088
Staples Pump Station #2	\$889	\$1,067	\$0	\$0	\$0	\$0	\$1,957
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Site Work & Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$98,639	\$98,639
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$19,633	\$23,560	\$23,560	\$0	\$0	\$0	\$66,753
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$20,677	\$24,812	\$24,812	\$0	\$0	\$0	\$70,301
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Zone 4 Reservoir	\$59,735	\$71,682	\$71,682	\$0	\$0	\$0	\$203,098
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12"	\$282,055	\$338,466	\$338,466	\$0	\$0	\$0	\$958,987
Transmission main 12" & Up- don't use	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$111,989	\$134,387	\$134,387	\$0	\$0	\$0	\$380,762
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemical Bldg & Treatment Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg, Clr Basin, and PS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Depreciation	576,780	692,136	592,907	0	0	98,639	1,960,461

Table B.34: Allocation of All-But-Resale Related Depreciation Expense to Functional Cost Component - FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$3,758	\$4,510	\$0	\$0	\$0	\$0	\$8,268
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$3,875	\$4,650	\$0	\$0	\$0	\$0	\$8,525
Thomas Pump Station	\$32	\$39	\$0	\$0	\$0	\$0	\$71
Voelker Pump Station	\$8,663	\$10,396	\$0	\$0	\$0	\$0	\$19,060
Waldo Pump Station	\$3,543	\$4,251	\$0	\$0	\$0	\$0	\$7,794
Walter Pumping Station	\$33,523	\$40,228	\$0	\$0	\$0	\$0	\$73,751
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights & Licenses	\$27,812	\$30,754	\$19,895	\$0	\$14	\$825	\$79,300
Site Work & Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$5,459	\$6,551	\$6,551	\$0	\$0	\$0	\$18,561
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$38,701	\$46,442	\$46,442	\$0	\$0	\$0	\$131,584
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
River Intake #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12"	\$188,037	\$225,644	\$225,644	\$0	\$0	\$0	\$639,325
Transmission main 12" & Up- don't use	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemical Bldg & Treatment Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg, Clr Basin, and PS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	313,404	373,464	298,531	0	14	825	986,238

Table B.35: Allocation of Owner Related Depreciation Expense to Functional Cost Component – FY24

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Booster Station - 12th Ave N & 27th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chapple Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Christensen Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Pump Station #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Terrace Estates Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thomas Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voelker Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walter Pumping Station	\$22,349	\$26,818	\$0	\$0	\$0	\$0	\$49,167
Willet Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rights & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Site Work & Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools & Working Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Service Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydrants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Service Connections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fox Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leavens Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Logan Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staples Reservoir #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waldo Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Willet Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 3 Chapple Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zone 4 Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fixed Asset	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Low Duty Pumping St #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Duty Pumping St #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
River Intake #9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Mains < 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission main 12" & Up- don't use	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains = 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Mains > 12"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemical Bldg & Treatment Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clear Well Standpipe #7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Filter Bldg, Clr Basin, and PS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heated Storage Bldg & Yrd Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
High Service Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Laboratory & Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Personnel Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Electrical Shop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Maintenance Whse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UV Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West End Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yard Piping & Flumes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	22,349	26,818	0	0	0	0	49,167

Table B.36: Allocation of Resale Related Depreciation Expense to Functional Cost Component – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$692,842	\$833,180	\$132,626	\$0	\$5,482	\$0	\$1,664,131
Multi-Family Residential	\$156,171	\$46,951	\$55,519	\$0	\$410	\$0	\$259,052
Commercial	243,175	91,385	49,874	0	795	0	\$385,229
Industrial	5,011	1,883	343	0	6	0	\$7,243
Seasonal	103,073	193,673	35,233	0	74	0	\$332,053
Public Fire Protection	0	210,748	214,933	0	0	2,948	\$428,629
Private Fire Protection	0	27,570	28,118	0	0	386	\$56,074
Non-Owners							\$0
Residential	\$5,773	\$6,942	\$1,105	\$0	\$52	\$0	\$13,873
Commercial	189,790	71,323	38,925	0	35	0	\$300,073
Resale	279,064	335,821	47,018	0	7	0	\$661,910
Private Fire Protection	0	1,717	1,751	0	0	24	\$3,491
Total - Joint	\$1,674,900	\$1,821,193	\$605,446	\$0	\$6,862	\$3,358	\$4,111,759

Table B.37: Allocation of Joint Depreciation Expense to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$284,089	\$387,217	\$140,250	\$0	\$0	\$0	\$811,556
Multi-Family Residential	\$64,036	\$21,820	\$58,710	\$0	\$0	\$0	\$144,566
Commercial	\$99,710	\$42,471	\$52,741	\$0	\$0	\$0	\$194,922
Industrial	\$2,055	\$875	\$362	\$0	\$0	\$0	\$3,292
Seasonal	\$42,263	\$90,009	\$37,258	\$0	\$0	\$0	\$169,531
Public Fire Protection	\$0	\$97,944	\$227,288	\$0	\$0	\$86,604	\$411,836
Private Fire Protection	\$0	\$12,813	\$29,734	\$0	\$0	\$11,330	\$53,877
Non-Owners							\$0
Residential	\$2,367	\$3,226	\$1,169	\$0	\$0	\$0	\$6,762
Commercial	\$77,820	\$33,147	\$41,163	\$0	\$0	\$0	\$152,130
-Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$798	\$1,851	\$0	\$0	\$705	\$3,355
Total - All-But-Resale	\$572,341	\$690,321	\$590,527	\$0	\$0	\$98,639	\$1,951,827

Table B.38: Allocation of All-But-Resale Depreciation Expense to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$180,880	\$221,363	\$76,665	\$0	\$11	\$0	\$478,919
Multi-Family Residential	\$40,772	\$12,474	\$32,093	\$0	\$1	\$0	\$85,340
Commercial	63,486	24,280	28,830	0	2	0	116,597
Industrial	1,308	500	198	0	0	0	2,007
Seasonal	26,909	51,456	20,367	0	0	0	98,732
Public Fire Protection	0	55,992	124,243	0	0	734	180,969
Private Fire Protection	0	7,325	16,254	0	0	96	23,675
Total - Owner	\$313,355	\$373,390	\$298,649	\$0	\$14	\$830	\$986,238

Table B.39: Allocation of Owner Depreciation Expense to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	0	0	0	0	0	0	0
-Resale	22,349	26,818	0	0	0	0	49,167
Private Fire Protection	0	0	0	0	0	0	0
Total - Resale	\$22,349	\$26,818	\$0	\$0	\$0	\$0	\$49,167

Table B.40: Allocation of Resale Depreciation Expense to Customer Class – FY24

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$1,103,071	\$1,380,465	\$141,923	\$0	\$5,482	\$0	\$2,630,942
Multi-Family Residential	\$248,640	\$77,792	\$59,411	\$0	\$409	\$0	\$386,251
Commercial	\$387,158	\$151,412	\$53,370	\$0	\$793	\$0	\$592,734
Industrial	\$7,939	\$3,105	\$365	\$0	\$6	\$0	\$11,414
Seasonal	\$164,102	\$320,890	\$37,703	\$0	\$74	\$0	\$522,768
Public Fire Protection	\$0	\$347,469	\$228,872	\$0	\$0	\$2,749	\$579,091
Private Fire Protection	\$0	\$45,457	\$29,941	\$0	\$0	\$360	\$75,758
Non-Owners							\$0
Residential	\$9,145	\$11,445	\$1,177	\$0	\$52	\$0	\$21,819
Commercial	\$300,660	\$117,584	\$41,446	\$0	\$35	\$0	\$459,725
-Resale	\$450,928	\$564,714	\$51,065	\$0	\$7	\$0	\$1,066,714
Private Fire Protection	\$0	\$2,800	\$1,845	\$0	\$0	\$22	\$4,667
Total - Joint	\$2,671,643	\$3,023,132	\$647,118	\$0	\$6,858	\$3,131	\$6,351,883

Table B.41: Allocation of Joint Depreciation Expense to Customer Class – FY25

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$295,237	\$402,556	\$146,925	\$0	\$0	\$0	\$844,719
Multi-Family Residential	\$66,548	\$22,685	\$61,505	\$0	\$0	\$0	\$150,738
Commercial	\$103,623	\$44,153	\$55,252	\$0	\$0	\$0	\$203,028
Industrial	\$2,125	\$905	\$378	\$0	\$0	\$0	\$3,408
Seasonal	\$43,922	\$93,574	\$39,032	\$0	\$0	\$0	\$176,528
Public Fire Protection	\$0	\$101,325	\$236,940	\$0	\$0	\$86,610	\$424,875
Private Fire Protection	\$0	\$13,256	\$30,997	\$0	\$0	\$11,331	\$55,583
Non-Owners							\$0
Residential	\$2,448	\$3,338	\$1,218	\$0	\$0	\$0	\$7,003
Commercial	\$80,472	\$34,289	\$42,907	\$0	\$0	\$0	\$157,667
-Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Fire Protection	\$0	\$817	\$1,910	\$0	\$0	\$698	\$3,424
Total - All-But-Resale	\$594,374	\$716,898	\$617,063	\$0	\$0	\$98,639	\$2,026,974

Table B.42: Allocation of All-But-Resale Depreciation Expense to Customer Class – FY25

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Owners							
Single Family Residential	\$192,495	\$235,586	\$82,351	\$0	\$13	\$0	\$510,445
Multi-Family Residential	\$43,390	\$13,276	\$34,473	\$0	\$1	\$0	\$91,140
Commercial	\$67,562	\$25,839	\$30,968	\$0	\$2	\$0	\$124,372
Industrial	\$1,385	\$530	\$212	\$0	\$0	\$0	\$2,127
Seasonal	\$28,637	\$54,762	\$21,877	\$0	\$0	\$0	\$105,277
Public Fire Protection	\$0	\$59,298	\$132,804	\$0	\$0	\$868	\$192,970
Private Fire Protection	\$0	\$7,757	\$17,374	\$0	\$0	\$114	\$25,245
Total - Owner	\$333,470	\$397,048	\$320,060	\$0	\$16	\$981	\$1,051,575

Table B.43: Allocation of Owner Depreciation Expense to Customer Class – FY25

Customer Class	Base	Max Day	Max Hour	Customer	Meter	Direct Fire	Total
Non-Owners							
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-Resale	\$22,349	\$26,818	\$0	\$0	\$0	\$0	\$49,167
Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - Resale	\$22,349	\$26,818	\$0	\$0	\$0	\$0	\$49,167

Table B.44: Allocation of Resale Depreciation Expense to Customer Class – FY25