

NewGen Strategies & Solutions

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FINAL REPORT

COMPREHENSIVE WATER AND WASTEWATER COST OF SERVICE AND RATE DESIGN STUDY

JANUARY 2024



Prepared for:
City of Stillwater
723 S. Lewis Street
Stillwater, OK 74076

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January 31, 2024

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Utility & Billing Services Director
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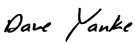
Subject: Comprehensive Water and Wastewater Cost of Service and Rate Design Study

Ms. Mattox:

NewGen Strategies and Solutions, LLC is pleased to provide the City of Stillwater (City) with the enclosed report summarizing our findings and recommendations from the conduct of a Comprehensive Water and Wastewater Cost of Service and Rate Design Study (Study).

We appreciate the opportunity to assist the City in this engagement. In addition, we would like to acknowledge the excellent assistance we received from your staff. Without their support, this project could not have been completed. Please contact us if you have any questions concerning this report.

Sincerely,

DocuSigned by:

500E94C76CC84BC...

Dave Yanke
President
NewGen Strategies and Solutions, LLC

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SECTION 1

INTRODUCTION

The City of Stillwater (City) retained NewGen Strategies and Solutions, LLC (NewGen) to perform a Comprehensive Water and Wastewater Cost of Service and Rate Design Study (Study). As part of this Study, NewGen's Project Team (Project Team) was requested to forecast the revenue requirements and rates for Fiscal Year (FY) 2024 through FY 2033. This report describes the analysis performed for the City and makes recommendations with respect to rates to be charged to the City's water and wastewater customers.

It is critical to track changes in revenue and consumption, therefore regular reviews of the performance of a utility's water and wastewater rates are an integral part of the management of any utility, and failure to monitor the City's rates can result in the need for significant rate actions. Our Project Team recommends that, going forward, the City continues the practice of regularly monitoring and reviewing the performance of its rates and perform rate adjustments, when necessary, to preserve the financial integrity of the water and wastewater utility. NewGen typically recommends a detailed study every five years.

The analysis performed by NewGen is designed to take into account the foreseeable changes from the current fiscal year through FY 2033. The goal is to construct a planning tool with which the City can gain an understanding of the issues that need to be addressed during the Study's planning horizon. As with any forecast, assumptions must be made and the City should be aware that the actual rates required may be different from the projected rates outlined in this Study due to unforeseen changes in key assumptions, such as system growth, inflation, etc.

Background

The City provides water service to over 18 thousand customers¹ between the inside retail, inside rural, outside retail, outside rural, wholesale, and raw water customer classes. This includes four wholesale customers: Payne County Rural Water District 3 (D3), Lone Chimney, Noble County Rural Water District 2 (D2), and 51 East Water (51 East); as well as two raw water customers: Otoe-Missouria Tribal Council and Morrison. Based on historical consumption patterns, all customers of the system (retail and wholesale) are projected to consume collectively almost 5 million gallons per day (MGD)² of water in FY 2024.

¹ The customer count is based on historical customer counts from January 2018 to February 2023 that were provided by the City and inflated annually to reflect continued growth on the system over the next ten years.

² The estimated average daily consumption was derived from historical consumption data for the period January 2018 to February 2023. The months with the most normal precipitation were chosen to reflect consumption under average conditions and were inflated to project future consumption for the next ten years. Actual consumption will vary based on actual system growth (both retail and wholesale customers), weather, etc.

SECTION 2

REVENUE REQUIREMENT

There are two primary ratemaking methodologies employed in the utility industry, the cash basis, and the utility basis. The primary difference between the cash basis and the utility basis involves the treatment of depreciation, return on invested capital, and debt service. The cash basis, which is the most common method used by municipalities, includes debt service (and debt service coverage) but excludes depreciation and return on invested capital in the revenue requirement determination. The cash basis focuses on meeting the cash demands of the utility. The utility basis, most commonly used by investor-owned utilities, includes depreciation, and return on invested capital, but excludes debt service from the revenue requirement determination. The cash basis is usually more easily understood by municipalities since it follows the traditional cash-oriented budgeting practices used by governmental entities. In addition, the cash basis is generally easier to explain to customers since the cash basis attempts to match revenue to expenditures. In performing this analysis, the Project Team has utilized the cash basis to develop the City's water and wastewater revenue requirements.

Test Year Revenue Requirement

NewGen reviewed historical financial results for prior fiscal years and developed a "Test Year" for the Study based on the FY 2024³ water and wastewater budgets. A Test Year is a common term in rate studies that refers to an adjusted fiscal year budget that is used as a basis for setting rates. The Test Year should be representative of "typical" conditions, with adjustments for any unusual or one-time revenues or expenses.

The Test Year was used as the basis to develop a ten-year revenue requirement forecast for FY 2024 through FY 2033. The revenue requirement identifies the amount that should be recovered from rates to fully recover the cost of providing service. To ensure the City's budget accurately reflects the cost of providing water and wastewater service, several adjustments were made to operation and maintenance (O&M) expenses, capital costs, and revenues offsets (i.e., miscellaneous revenues received by the utility other than through rates).

In addition, the ten-year revenue requirement forecast incorporates existing and proposed future bond issuances (Appendix A, Schedules 3, 5, 6 and 7) and pay-as-you-go (cash capital) funding to finance the capital improvement plan (Appendix A, Schedule 4). The following section summarizes the notable factors affecting the ten-year revenue requirement forecast.

Capital Improvement Plan (CIP)

The City has planned to spend approximately \$596 million on capital projects for the City's water and wastewater systems over the next ten years (approximately \$425M in FY 2024 dollars)⁴. This large capital improvement plan (CIP) is the main driving force behind the need for an increase in the water and

³ The City's fiscal year starts July 1 and ends June 30; the year cited is the year in which the fiscal year ends. For instance, July 1, 2023 – June 30, 2024 is FY 2024.

⁴ If the projects were all constructed in FY 2024, the projects are estimated to cost approximately \$425 million. However, since the projects will be constructed over the next ten years, each project was inflated annually based on the year (or years) when each individual project is forecasted to be constructed. If the projects are delayed, it is expected that the \$596 million amount would increase.

Section 2

wastewater rates. The yearly CIP costs are detailed in table 2-1. CIP projects are approximately 80% water related and 20% wastewater related.

Table 2-1
Proposed Capital Improvement Costs

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Water	\$57,578,173	\$74,350,189	\$38,964,344	\$66,752,458	\$21,614,341	\$26,348,096
Wastewater	9,088,047	12,480,030	8,694,291	31,075,251	7,256,655	5,880,407
Total	\$66,666,221	\$86,830,219	\$47,658,635	\$97,827,710	\$28,870,996	\$32,228,503

	FY 2030	FY 2031	FY 2032	FY 2033	Total
Water	\$15,010,272	\$81,610,871	\$77,054,284	\$32,024,877	\$491,307,906
Wastewater	17,878,968	4,192,617	5,605,948	2,573,432	104,725,647
Total	\$32,889,240	\$85,803,489	\$82,660,232	\$34,598,309	\$596,033,553

Debt Service

A critical issue that needed to be addressed during the conduct of this Study, was ensuring the City maintained a sufficient debt service coverage (1.25x) and complied with the limits placed on the City in terms of new debt as required for the Stillwater Utilities Authority (SUA). At a maximum, the SUA may issue up to 40% of the previous year's SUA related revenue for the current fiscal year. The revenue is defined as the combined revenue generated by the water, wastewater, and electric utilities. Any debt in excess of this requirement must be approved via a referendum approved by the citizens of Stillwater.

The existing debt service payments for the ten-year forecast period are approximately \$34.6 million. Table 2-2 shows the existing debt service. The proposed principal and interest payments associated with new debt issues were calculated by the Project Team and are shown in Appendix A, Schedules 5, 6 and 7. Based on conversations with City staff the Project Team proposed two different scenarios regarding future water and wastewater bond issues over the next ten years. The first scenario assumes approximately \$596M in capital projects and shows the projected bond issues in Schedule 5, while the second scenario in Appendix A, Schedule 6 proposes approximately \$525M in capital projects over the ten-year forecast period.⁵

Table 2-2
Outstanding Debt

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Wastewater Debt	\$574,292	\$744,940	\$1,059,337	\$555,273	\$545,995	\$536,716
Water Debt	\$2,819,618	\$2,785,045	\$2,750,479	\$2,715,910	\$2,681,340	\$2,646,765
Total Debt Service	\$3,393,911	\$3,529,985	\$3,809,817	\$3,271,183	\$3,227,335	\$3,183,482

⁵ Both scenarios fund a significant amount of the projected capital expenditures via cash funding (i.e., pay-as-you-go), \$118M in Scenario I and \$132M in Scenario II.

	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Wastewater Debt	\$527,438	\$518,160	\$469,418	\$420,069	\$410,790	\$6,362,429
Water Debt	\$2,612,201	\$2,577,632	\$2,543,062	\$2,262,905	\$1,821,112	\$28,216,072
Total Debt Service	\$3,139,640	\$3,095,792	\$3,012,481	\$2,682,974	\$2,231,903	\$34,578,501

Forecasted Revenue Requirement

The Test Year was used as the basis for the ten-year financial forecast. Some expenses were projected based on contractual terms, such as debt service payments, however, most expenses were O&M related costs and assigned one of the inflation factors outline in Table 2-3.

Table 2-3
Inflation Factors

Municipal Cost Index	3.24%
Construction Cost Index	3.50%
Salaries	3.00%
Benefits	5.00%
Chemicals	2.37%
Electricity	3.24%
Natural Gas	3.24%
Fuel	3.24%
None	0.00%

To quantify the rate revenues that are required to recover the total expenses (O&M costs, debt service and cash capital outlays) associated with providing retail, wholesale, and raw water service, it is necessary to isolate the cost of service by subtracting utility-related non-rate revenues from the cost of service. The revenue offsets for the Test Year were approximately \$888,180 including revenues from capacity fees, meters and fitting charges, hydrant meter connections, water tower rent, SUA revenue allocations, and utility tie-on fees.

Tables 2-4 and 2-5 show the FY 2024 Test Year water and wastewater revenue requirements, respectively, which serve as the starting point for creating the ten-year forecast. A detailed description for the water and wastewater utilities' FY 2024 Test Year is shown in Appendix A, Schedules 1 and 2, respectively.

Table 2-4
Test Year - Water

	2024 Budget	Adjustments	Test Year
Utilities Water Administration ¹	\$899,279	\$65,514	\$964,793
Operations Water Line Management ¹	2,137,070	349,408	2,486,478
Water Treatment Plant ^{1,2}	2,125,682	682,011	2,807,693
Construction	147,767	-	147,767
Other Expenses ³	750,000	(350,000)	400,000
SUA Overhead Allocation	752,426	-	752,426
Indirect Costs	478,772	-	478,772
Health Insurance Transfer Out ⁴	727,933	(727,933)	-
Outstanding Debt Service	2,971,601	-	2,971,601
PAYG Capital ⁵	-	5,000,000	5,000,000
Valves, Hydrants, Meters ⁶	N/A	437,995	437,995
Total Expenses	\$10,990,530		\$16,447,525
Miscellaneous Revenue Offsets ⁷	(888,180)		(888,180)
Net Revenue Requirement	\$10,102,350		\$15,559,345

1. Allocated portion of Health Insurance Transfer.

2. Increase in chemicals (by \$214K) and electricity (by \$120K).

3. New System components of \$350K are captured in the valves, hydrants, meters expense line item (\$437,995).

4. Health insurance cost (\$727,933) is allocated to the various departments. See Footnote 1.

5. Pay-As-You-Go funding for capital projects. (i.e. cash funding of capital projects via cash generated by water and wastewater rates.)

6. Funding for minor capital replacement.

7. Includes capacity fees (\$51,000), Meters & Fitting Charge (\$60,000), Hydrant meter connection (\$4,000), water tower rent (\$40,000), SUA Revenue Allocation (\$702,180), Utility Tie-On Fees (\$31,000).

Table 2-5
Test Year - Wastewater

	2024 Budget	Adjustments	Test Year
Utilities Water Administration	\$300,610	-	\$300,610
Operations Wastewater Line Management ¹	1,275,022	224,480	1,499,502
Wastewater Treatment Plant ¹	999,253	186,523	1,185,776
Wastewater – Watershed ¹	233,237	21,598	254,835
Wastewater – Construction Inspection ¹	72,428	21,598	94,026
Other Expenses	120,000	-	120,000
SUA Overhead Allocation	298,360	-	298,360
Indirect Costs	196,112	-	196,112
Health Insurance Transfer Out ²	454,199	(454,199)	-
Outstanding Debt Service	745,942	-	745,942
PAYG Capital ³	-	2,500,000	2,500,000
Other Minor Capital ⁴	N/A	170,331	170,331
Total Expenses	\$4,695,163		\$7,365,494
Miscellaneous Revenue Offsets ⁵	(610,020)		(610,020)
Net Revenue Requirement	\$4,085,143		\$6,755,474

1. Allocated portion of Health Insurance Transfer.

2. Health insurance cost (\$454,199) is allocated to the various departments. See Footnote 1.

3. Pay-As-You-Go funding for capital projects.

4. Funding for minor capital replacement.

5. Miscellaneous revenues include capacity fees (\$116,000), water closet fees (\$50,000), SUA revenue allocations (\$444,020).

The Test Years in Tables 2-4 and 2-5 were then used in combination with the inflation factors provided in Table 2-3 to create the ten-year revenue requirements forecasted below. The revenue requirements for both water and wastewater are shown in the tables below - Water Scenario I in Table 2-6 and Water Scenario II in Table 2-7.

Table 2-6
Water and Wastewater Revenue Requirement – Scenario I

	Test Year	FY 2025	FY 2026	FY 2027	FY 2028
Water Rev Reqmt.	\$15,559,345	\$18,499,577	\$23,316,240	\$25,977,110	\$30,468,776
Wastewater Rev Reqmt.	6,755,474	7,564,104	7,779,434	8,407,470	10,508,472
Total Rev Reqmt.	\$22,314,819	\$26,063,681	\$31,095,675	\$34,384,579	\$40,977,248

	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water Rev Reqmt.	\$34,000,068	\$37,786,443	\$40,770,050	\$47,824,021	\$54,355,087
Wastewater Rev Reqmt.	11,047,145	11,498,104	12,700,749	13,006,508	13,448,261
Total Rev Reqmt.	\$45,047,213	\$49,284,546	\$53,470,799	\$60,830,528	\$67,803,349

**Table 2-7
Water and Wastewater Revenue Requirement – Scenario II**

	Test Year	FY 2025	FY 2026	FY 2027	FY 2028
Water Rev Reqmt.	\$15,559,345	\$18,070,272	\$20,650,883	\$23,424,650	\$26,849,983
Wastewater Rev Reqmt.	6,755,474	7,564,104	7,779,434	8,407,470	10,508,472
Total Rev Reqmt.	\$22,314,819	\$25,634,377	\$28,430,317	\$31,832,120	\$37,358,456
	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water Rev Reqmt.	\$32,044,785	\$36,794,373	\$40,666,191	\$45,938,721	\$50,370,652
Wastewater Rev Reqmt.	11,047,145	11,498,104	12,700,749	13,006,508	13,448,261
Total Rev Reqmt.	\$43,091,930	\$48,292,477	\$53,366,940	\$58,945,229	\$63,818,914

SECTION 3

COST OF SERVICE

In evaluating the performance of existing water and wastewater rates, and to project future rates, some estimation of billed water consumption is required. In making this estimation, it is necessary to consider a period of normal precipitation. If data involving abnormal weather patterns is utilized (i.e., unusually low or excessive precipitation), then the resulting revenue estimates could be too high or too low. NewGen reviewed customer billing data for the period of January 2018 to March 2023. From these data sets, NewGen compiled 12 months of data determined to be the closest to what normal consumption would be during a year with a “normal” level of rainfall. This projected period was used to reflect normal system operation. **The Utility’s actual water sales should be compared annually to the figures utilized within this Study. To the extent significant variances exist, then the rates forecasted herein may need to be amended.**

Revenue Recovery from Current Rates

The current water rate structure consists of a monthly minimum charge and a tiered volumetric rate per 1,000 gallons. Current rates reflect the July 2023 rate increase. The rates shown in Tables 3-1 and 3-2 reflect charges assessed to retail, wholesale, and raw water customers. For ¾ inch meters, tier 1 contains up to 5,000 gallons, tier 2 is 5,001 to 12,000 gallons, and tier 3 is greater than 12,000 gallons. For 1-inch meters, tier 1 contains up to 15,000 gallons, tier 2 is 15,001 to 33,000 gallons, and tier 3 is greater than 33,000 gallons. All other meter sizes have a flat volumetric rate.

Table 3-1
Current Water Minimum Bills

Meter Size	Monthly Minimum Charge
¾"	\$7.45
1"	\$15.08
1.5"	\$30.76
2"	\$45.63
3"	\$88.76
4"	\$140.67
6"	\$272.72

Table 3-2
Current Water Volumetric Rates

Tier	Rate ¹
Retail	
Tier 1	\$7.45
Tier 2	\$7.81

Tier	Rate ¹
Tier 3	\$8.71
Flat Volumetric ²	\$7.59
Wholesale Customers	
D3	\$3.41
Lone Chimney	\$3.63
D2	\$3.61
51 East	\$3.07
Raw Water Customers	
Otoe-Missouria	\$0.84
Morrison	\$0.84

1. Rate per 1,000 Gallons
2. Applies to customers with meters >1"

Wastewater follows a similar rate structure. The rate structure consists of a monthly minimum charge and volumetric rate. All wastewater customers (excluding industrial customers) have their wastewater “consumption” based on their winter average. To calculate a “winter average” for a customer, their monthly water consumption for the months of December to March are summed and divided by four to get the monthly consumption used for “winter average” billing purposes.⁶ The average is recalculated in April of each year and is in effect until April of the next year.

Table 3-3
Current Wastewater Minimum Rates

Meter Size	Rate
3/4"	\$8.80
1"	\$15.57
1.5"	\$31.16
2"	\$49.84
3"	\$93.46
4"	\$155.76
6"	\$311.53

Table 3-4
Current Wastewater Volumetric Rates

Tier	Rate¹
Retail	
Inside City Limits	\$3.57
Outside City Limits	\$5.36

1. Outside City Limits customers have a 1.5x multiplier applied to their rates.

⁶ Winter Average = (December Consumption + January Consumption + February Consumption + March Consumption) / 4.

Under current rates, as shown in Table 3-5 (using Scenario II), the City is not anticipated to generate sufficient revenue to recover the cost of providing either water or wastewater service over the ten-year forecast period. The water utility would under recover in FY 2024 while the wastewater utility would begin to under recover in FY 2025. This under recovery will increase significantly as more capital funding is incurred in future years. Changes to the rates are recommended to ensure proper recovery of the cost associated with water and wastewater service.

Table 3-5
Revenues Under Current Rates

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water Revenues	\$14,539,931	\$14,612,182	\$14,687,460	\$14,763,136	\$14,839,211	\$14,915,689	\$14,992,572	\$15,069,861	\$15,147,559	\$15,225,669
Water Rev Reqmt.	15,559,345	18,070,272	20,650,883	23,424,650	26,849,983	32,044,785	36,794,373	40,666,191	45,938,721	50,370,652
Over/(Under)	\$(1,019,414)	\$(3,458,091)	\$(5,963,423)	\$(8,661,515)	\$(12,010,772)	\$(17,129,096)	\$(21,801,802)	\$(25,596,330)	\$(30,791,162)	\$(35,144,984)
Wastewater Revenues	\$7,307,857	7,344,435	7,381,195	7,418,139	7,455,268	7,492,584	7,530,086	7,567,776	7,605,655	7,643,724
Wastewater Rev Reqmt.	6,755,474	7,564,104	7,779,434	8,407,470	10,508,472	11,047,145	11,498,104	12,700,749	13,006,508	13,448,261
Over/(Under)	\$552,383	\$(219,669)	\$(398,239)	\$(989,330)	\$(3,053,204)	\$(3,554,561)	\$(3,968,018)	\$(5,132,973)	\$(5,400,852)	\$(5,804,537)
Total Under Recovery	\$(467,031)	\$(3,677,759)	\$(6,361,662)	\$(9,650,845)	\$(15,063,976)	\$(20,683,657)	\$(25,769,819)	\$(30,729,303)	\$(36,192,015)	\$(40,949,521)
Cumulative Under Recovery	\$(467,031)	\$(4,144,790)	\$(10,506,452)	\$(20,157,298)	\$(35,221,273)	\$(55,904,930)	\$(81,674,750)	\$(112,404,053)	\$(148,596,068)	\$(189,545,589)

NewGen Rate Recommendations

The Project Team recommends changes to the current rate structure for the water and wastewater systems. These changes include the following:

- Increase the rates for retail, wholesale, and raw water customers over a ten-year period to properly account for the increasing cost of providing both treated and raw water service.
- Increase the rates for inside city limits and outside city limits wastewater customers to reflect the increasing costs of providing wastewater service.
- Increase the rural water rates.

These changes are discussed in further detail in Section 5 of this report.

SECTION 4 MISCELLANEOUS FEES

In addition to conducting a Comprehensive Water and Wastewater Cost of Service and Rate Design Study, the City retained NewGen to evaluate its current flat sewer fee structure for those customers that are not provided water service by the City. In addition, NewGen was asked to evaluate the City's bulk water fee and fire hydrant meter fee. The Project Team was also requested to benchmark similar services provided by other cities in the region. This section of the report describes the analysis performed for the City and makes recommendations with respect to these fees.

Background

The City services 12 sewer only customers, 5 inside city limits and 7 outside city limits. These customers' flows are not metered, so the City charges a minimum charge and a volumetric rate based on a set flow of 4,600 gallons per month. The flat sewer fee for sewer only customers consists of the monthly minimum charge for a ¾" sewer meter and a volumetric bill based on the City's sewer retail volumetric rate multiplied by 4,600 gallons of consumption.

The bulk water fee is \$25 per hook-up and a volumetric charge⁷. The City had about 15 customers purchasing bulk water and sold 24,300 gallons of bulk water in FY 2023.

To rent a fire hydrant meter, there is a \$2,000 deposit that is refunded at the end of service and a \$54 installation fee. Fire hydrant meters are also charged a monthly base charge, based on a 3" meter, which is \$88.76 per month, and a volumetric rate of \$7.59 per 1,000 gallons. The City had 72 fire hydrant meter "rentals" in FY 2023.

Current miscellaneous fees are shown in Table 4-1.

**Table 4-1
Miscellaneous Fees**

	Inside City Limits	Outside City Limits
Flat Sewer Fee		
Monthly Minimum Bill (¾" meter)	\$8.80	\$13.19
Volumetric Bill		
4,600 gallons consumption ¹	<u>\$16.42</u>	<u>\$24.66</u>
Total Flat Sewer Fee	\$25.22	\$37.85
Bulk Water Fee	\$25.00 + \$7.59 per 1,000 gallons	N/A
Fire Hydrant Meter Fee		
Deposit	\$2,000	N/A
Installation/Removal/Relocation	\$54.00	N/A
<u>Monthly Minimum Bill</u>	\$88.76	N/A
Volumetric Rate (per 1,000 gallons)	\$7.59	N/A

1. 4.6 billing units x \$3.57 = \$16.42; x 1.5 = \$24.66

⁷ Bulk water uses the 3" meter volumetric rate of \$7.59 per 1,000 gallons.

Flat Sewer Fee Review

The Project Team reviewed the City's current flat sewer fee and has calculated the annual revenue generated from sewer only customers using both current and proposed rates. With the proposed rate increase from NewGen's Comprehensive Water & Wastewater Cost of Service and Rate Design Study, the Project Team has forecast the revenue to be generated under the proposed rates. This revenue comparison is provided in Table 4-2, and Appendix B, Schedule 1.

Table 4-2
Current vs. Proposed Flat Sewer Fee Revenues

	Current	Proposed
<u>Monthly Minimum Bill</u>		
Inside City Limits	\$8.80	\$9.60
Outside City Limits	\$13.19	\$14.40
<u>Volumetric Bill (Billed Flow Gallons)</u>	4,600	7,500
Inside City Limits	\$3.57	\$3.90
Outside City Limits	\$5.36	\$5.85
<u>Total Monthly Fixed Charge</u>		
Inside City Limits	\$25.22	\$38.85
Outside City Limits	\$37.85	\$58.28
Annual Revenue Generated¹	\$4,692	\$7,226

1. Revenue calculation = ((Minimum Bill x # of Customers) + (Volumetric Rate x Billed Flow)) x 12 months.

NewGen recommends that the minimum charge and volumetric rate used to calculate the flat sewer fee be increased whenever the retail wastewater rates are increased by the City council. In addition, NewGen would recommend that going forward the wastewater flow assumption be increased from 4,600 to 7,500 gallons.⁸

Benchmarking

As a part of the Study, the Project Team conducted a benchmarking analysis of fourteen communities. The list of cities included in our benchmarking is shown below. All cities listed were sent the survey by email. Four cities: Bartlesville, Bethany, Norman, and Claremore did not have/provide any relevant information. Apart from the received survey responses, most of the information was obtained from the cities' rate ordinance, which were on-line. NewGen was able to set up phone interviews with the cities: Edmond, Enid, Midwest, Oklahoma City, Norman, and Warr Acres.

⁸ Some cities will utilize a 10,000 gallon cap for wastewater consumption. In other words, a ratepayer will be charged a minimum charge plus a volumetric rate on a maximum of 10,000 gallons, even if monthly water consumption exceeds 10,000 gallons in December - March. It is not uncommon for wastewater averages to be in the 6,000 to 9,000 gallon per month range. Given the lack of billing data, the use of 7,500 is not unreasonable, and is recommended by NewGen going forward.

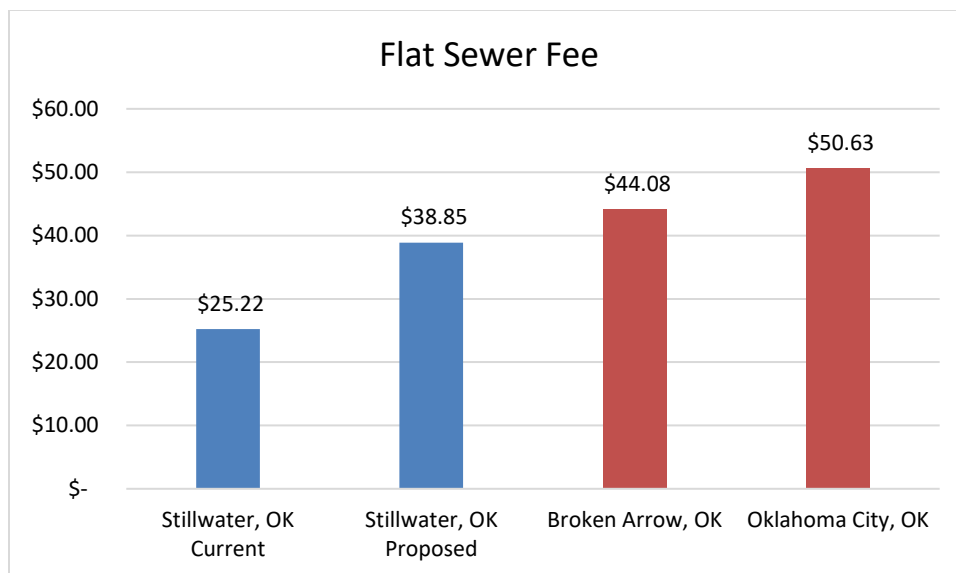
- Bartlesville, OK
- Broken Arrow, OK
- Edmond, OK
- Enid, OK
- Manhattan, KS
- Midwest City, OK
- Norman, OK
- Oklahoma City, OK
- Tulsa, OK
- Warr Acres, OK
- Owasso, OK
- Ponca City, OK

Both the type of fees and amount charged for these services vary from city to city. All cities included in the benchmarking were chosen by the City staff, based on prior benchmarking exercises.

Flat Sewer Fee Structure

Two cities that NewGen benchmarked had a flat sewer fee structure. Those cities being Broken Arrow and Oklahoma City. Their rates are listed below in Figure 4-1. See Appendix B, Schedule 4 for Broken Arrow's and Oklahoma City's flat sewer rates.

Figure 4-1
Flat Sewer Fee Comparison



Note: The rates listed in the figure above reference inside city limit rates. See Appendix B, Schedule 1 for the City's current and proposed flat sewer rates.

Bulk Water Purchases

Three cities that NewGen benchmarked provided bulk water services and had a fee associated with the service. Those cities being Oklahoma City, Ponca City, and Edmond. Their current rate structures are shown in Table 4-3. See Schedule 2 and Schedule 4 in Appendix B for the City's current and proposed bulk water rates.

Table 4-3
Bulk Water Rate Structure Comparison

City	Rate Structure	Rate
Stillwater, OK	Flat rate per hook-up + volumetric rate (per 1,000 gallons)	\$25.00 + \$7.59 per 1,000 gallons
Oklahoma City, OK	Volumetric rate (per 1,000 gallons)	\$5.23 per 1,000 gallons
Edmond, OK	Volumetric rate (per 1,000 gallons)	\$8.34 per 1,000 gallons
Ponca City, OK	Minimum charge + volumetric rate (per 1,000 gallons)	\$10.00 + \$11.09 per 1,000 gallons

NewGen recommends that the City retain the current flat rate per hook-up charge at \$25.00 and charge the current \$7.59 per 1,000 gallons for all bulk water purchases. Then as this rate is increased for customers with a 3" water meter, this rate should be increased by the same amount⁹

Fire Hydrant Meters

Eight cities that NewGen benchmarked provide fire hydrant meters for a fee. Table 4-4 shows the rate components of each communities' fire hydrant meter fee. In Appendix B, see Schedule 3 for the City's current fire hydrant meter fees and Appendix B, Schedule 4 for the benchmarked cities' fire hydrant meter fees.

Table 4-4
Fire Hydrant Meter Rate Structure Comparison

City	Rate Structure	Deposit	Installation/ Initiation Fee	Monthly Fee	Volumetric Rate
Stillwater, OK	Meter deposit + installation, removal, and relocation fee + monthly fee + volumetric rate (per 1,000 gallons)	\$2,000	\$54.00	\$88.76	\$7.59
Oklahoma City, OK	Meter deposit + service initiation fee + volumetric rate (per 1,000 gallons)	\$1,000	\$25.00	-	\$5.23
Edmond, OK	Meter deposit + initiation fee + (minimum monthly charge or volumetric rate (per 1,000 gallons))	\$1,200	\$25.00	-	\$8.34
Warr Acres, OK	Meter deposit + service initiation fee + volumetric rate (per 1,000 gallons)	\$1,000	\$25.00	-	\$5.23
Enid, OK	Meter deposit + volumetric rate (per 1,000 gallons)	\$500	-	-	\$8.17
Owasso, OK	Fee per use	-	\$110.00	-	-
Midwest City, OK	Meter deposit + monthly fee + volumetric rate (per 1,000 gallons)	\$400	-	\$30	\$4.72
Tulsa, OK	Fee per use	-	\$110.00	-	-

⁹ This is not a material source of revenue, so if volumes have to be "estimated" it is not an issue.

NewGen Miscellaneous Fees Recommendations

This section provides NewGen's recommendations for the City's miscellaneous fees.

- NewGen recommends that the minimum charge and volumetric rate used to calculate the flat sewer fee be increased whenever the retail wastewater rates are increased by the City Council. In addition, NewGen would recommend that going forward the wastewater flow assumption be increased from 4,600 to 7,500 gallons.
- NewGen recommends that the City retain the current flat rate per hook-up charge at \$25.00 and charge the current \$7.59 per 1,000 gallons for all bulk water purchases. Then as this rate is increased for customers with a 3" water meter, this rate should be increased by the same amount.
- NewGen recommends that the City retain its current fire hydrant meter fee structure, but that as the 3" meter monthly fee and volumetric rate are increased in future years, that they be increased in a similar manner for the fire hydrant meter fee structure.

SECTION 5 RECOMMENDATIONS

The Project Team created two different water scenarios associated with various capital spending levels to quantify the impact on the revenue requirement and therefore also the rates needed to recover the associated costs. Scenario I contains the full \$596M in capital costs required to fund the CIP and consequently creates a need for higher rates than Scenario II which contains \$522M in capital costs, as shown below.

There is only one wastewater rate scenario as detailed below.

Proposed Retail Water Rates

The main goal of the minimum bill is to provide revenue stability to the utilities. Increases for the water minimum bill varies between the two scenarios, while there is only one scenario for wastewater.

Minimum Bills – Scenario I

Under Scenario I, the Project Team recommends a 3% increase at the beginning of calendar year (CY) 2024, a 17.5% annual increase from FY 2025 to FY 2028 (effective July 1, the beginning of each fiscal year); a 15% annual increase from FY 2029 to FY 2031 (effective July 1); and a 12.5% annual increase for the remainder of the 10-year period, effective July 1. It is essential for the City to monitor the effectiveness of these rates and adjust accordingly if there are any changes in consumption patterns, actual cost incurred for capital projects vs. budgeted amounts, etc.

**Table 5-1
Proposed Minimum Bills – Scenario I**

Meter Size	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
3/4"	\$7.45	\$7.67	\$9.01	\$10.59	\$12.44	\$14.62
1"	\$15.08	\$15.53	\$18.25	\$21.44	\$25.19	\$29.60
1.5"	\$30.76	\$31.68	\$37.22	\$43.73	\$51.38	\$60.37
2"	\$45.63	\$47.00	\$55.23	\$64.90	\$76.26	\$89.61
3"	\$88.76	\$91.42	\$107.42	\$126.22	\$148.31	\$174.26
4"	\$140.67	\$144.89	\$170.25	\$200.04	\$235.05	\$276.18
6"	\$272.72	\$280.90	\$330.06	\$387.82	\$455.69	\$535.44

Meter Size	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
3/4"	\$16.81	\$19.33	\$22.23	\$25.01	\$28.14
1"	\$34.04	\$39.15	\$45.02	\$50.65	\$56.98
1.5"	\$69.43	\$79.84	\$91.82	\$103.30	\$116.21
2"	\$103.05	\$118.51	\$136.29	\$153.33	\$172.50
3"	\$200.40	\$230.46	\$265.03	\$298.16	\$335.43
4"	\$317.61	\$365.25	\$420.04	\$472.55	\$531.62
6"	\$615.76	\$708.12	\$814.34	\$916.13	\$1,030.65

Minimum Bills – Scenario II

In Scenario II, the capital needs are approximately \$70M less than in Scenario I and therefore the rates recommended are slightly less. The Project Team recommends a 3% increase at the beginning of CY 2024, an annual 15% increase from FY 2025 to FY 2031 (effective July 1, the beginning of each fiscal year); and an annual 10% increase for FY 2032 and FY 2033, effective July 1.

Table 5-2
Proposed Minimum Bills – Scenario II

Meter Size	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
3/4"	\$7.45	\$7.67	\$8.82	\$10.14	\$11.66	\$13.41
1"	\$15.08	\$15.53	\$17.86	\$20.54	\$23.62	\$27.16
1.5"	\$30.76	\$31.68	\$36.43	\$41.89	\$48.17	\$55.40
2"	\$45.63	\$47.00	\$54.05	\$62.16	\$71.48	\$82.20
3"	\$88.76	\$91.42	\$105.13	\$120.90	\$139.04	\$159.90
4"	\$140.67	\$144.89	\$166.62	\$191.61	\$220.35	\$253.40
6"	\$272.72	\$280.90	\$323.04	\$371.50	\$427.23	\$491.31

Meter Size	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
3/4"	\$15.42	\$17.73	\$20.39	\$22.43	\$24.67
1"	\$31.23	\$35.91	\$41.30	\$45.43	\$49.97
1.5"	\$63.71	\$73.27	\$84.26	\$92.69	\$101.96
2"	\$94.53	\$108.71	\$125.02	\$137.52	\$151.27
3"	\$183.89	\$211.47	\$243.19	\$267.51	\$294.26
4"	\$291.41	\$335.12	\$385.39	\$423.93	\$466.32
6"	\$565.01	\$649.76	\$747.22	\$821.94	\$904.13

Volumetric Bills – Scenario I

Each volumetric scenario maintains the current tier structure as described in Section 3 of this report. The proposed increases under Scenario I are as follows: a 3% increase at the beginning of calendar year 2024, a 17.5% annual increase from FY 2025 to FY 2028 (effective July 1, the beginning of each fiscal year); a 15% annual increase from FY 2029 to FY 2031 (effective July 1); and a 12.5% annual increase for FY 2032 and FY 2033, effective July 1.

Table 5-3
Proposed Volumetric Bills – Scenario I

Volumetric Rate	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Retail ¹						
Tier 1	\$7.45	\$7.67	\$9.01	\$10.59	\$12.44	\$14.62
Tier 2	\$7.81	\$8.04	\$9.45	\$11.10	\$13.04	\$15.32
Tier 3	\$8.71	\$8.97	\$10.54	\$12.38	\$14.55	\$17.10
Flat Volumetric ^{1,2}	\$7.59	\$7.82	\$9.19	\$10.80	\$12.69	\$14.91

Volumetric Rate	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Retail ¹					
Tier 1	\$16.81	\$19.33	\$22.23	\$25.01	\$28.14
Tier 2	\$17.62	\$20.26	\$23.30	\$26.21	\$29.49
Tier 3	\$19.67	\$22.62	\$26.01	\$29.26	\$32.92
Flat Volumetric ^{1,2}	\$17.15	\$19.72	\$22.68	\$25.52	\$28.71

1. Rate per 1,000 gallons.

2. Applies to customers with meters greater than 1 inch.

Volumetric Bills – Scenario II

For Scenario II, the Project Team recommends a 3% increase at the beginning of CY 2024, an annual 15% increase from FY 2025 to FY 2031 (effective July 1, the beginning of each fiscal year); and an annual 10% increase for FY 2032 and FY 2033, effective July 1.

Table 5-4
Proposed Volumetric Bills – Scenario II

Volumetric Rate	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Retail ¹						
Tier 1	\$7.45	\$7.67	\$8.82	\$10.14	\$11.66	\$13.41
Tier 2	\$7.81	\$8.04	\$9.25	\$10.64	\$12.24	\$14.08
Tier 3	\$8.71	\$8.97	\$10.32	\$11.87	\$13.65	\$15.70
Flat Volumetric ^{1,2}	\$7.59	\$7.82	\$8.99	\$10.34	\$11.89	\$13.67

Volumetric Rate	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Retail ¹					
Tier 1	\$15.42	\$17.73	\$20.39	\$22.43	\$24.67
Tier 2	\$16.19	\$18.62	\$21.41	\$23.55	\$25.91
Tier 3	\$18.06	\$20.77	\$23.89	\$26.28	\$28.91
Flat Volumetric ^{1,2}	\$15.72	\$18.08	\$20.79	\$22.87	\$25.16

1. Rate per 1,000 gallons.

2. Applies to customers with meters greater than 1 inch.

Proposed Wholesale & Raw Water Rates

Two wholesale customers, D3 and 51 East, both have their wholesale master meters (i.e., points of take) on the opposite side of the City from where the City's water treatment plant is located. Therefore, they share in the operating and capital costs associated with maintaining the transmission and distribution system. As for Lone Chimney and D2, they take their water immediately adjacent to the water treatment plant and therefore do not get allocated any of the costs associated with the City's transmission and distribution system.

As a result, for D3 and 51 East NewGen recommends a 3% increase at the beginning of CY 2024, a 30% increase in FY 2025, 20% annual increases from FY 2026 to FY 2028, an 18% increase in FY 2029 and FY 2030, and 15% annual increases for the remainder of the 10-year period. For Lone Chimney and D2, their recommended increases are as follows: 3% increase at the beginning of CY 2024, 15% annual increases for FY 2025 to FY 2028, 18% increases in FY 2029 and 2030, and 15% annual increases thereafter. All increases are effective July 1, except for the increases at CY 2024.

Raw water rates are raised at the same percentage increases as D3 and 51 East.

Table 5-5
Proposed Wholesale and Raw Water Rates

Volumetric Rate	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Wholesale Customers ¹						
D3	\$3.41	\$3.51	\$4.57	\$5.48	\$6.58	\$7.89
Lone Chimney	\$3.63	\$3.74	\$4.30	\$4.94	\$5.69	\$6.54
D2	\$3.61	\$3.74	\$4.30	\$4.94	\$5.69	\$6.54
51 East	\$3.07	\$3.51	\$4.57	\$5.48	\$6.58	\$7.89
Raw Water Customers ¹						
Otoe-Missouria	\$0.84	\$0.87	\$1.13	\$1.36	\$1.63	\$1.96
Morrison	\$0.84	\$0.87	\$1.13	\$1.36	\$1.63	\$1.96

Volumetric Rate	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Wholesale Customers ¹					
D3	\$9.31	\$10.99	\$12.63	\$14.53	\$16.71
Lone Chimney	\$7.72	\$9.11	\$10.47	\$12.04	\$13.85
D2	\$7.72	\$9.11	\$10.47	\$12.04	\$13.85
51 East	\$9.31	\$10.99	\$12.63	\$14.53	\$16.71
Raw Water Customers ¹					
Otoe-Missouria	\$2.31	\$2.73	\$3.14	\$3.61	\$4.15
Morrison	\$2.31	\$2.73	\$3.14	\$3.61	\$4.15

1. Rate per 1,000 gallons.

Proposed Wastewater Rates

Similar to the water rates, the proposed wastewater rates are consistent with the rate structure described in Section 3. Both the minimum bills and volumetric rates follow the same percentage increases for the 10-year period. At the beginning of CY 2024, a 3% increase is recommended, followed by 6% annual increases from FY 2025 to 2027, 5% annual increases from FY 2028 to 2030, and 6% annual increases from FY 2031 to 2033. All increases are effective July 1, except for the increases at CY 2024.

Table 5-6
Proposed Wastewater Minimum Bills

Meter Size	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
3/4"	\$8.80	\$9.06	\$9.60	\$10.18	\$10.79	\$11.33
1"	\$15.57	\$16.04	\$17.00	\$18.02	\$19.10	\$20.06
1.5"	\$31.16	\$32.09	\$34.02	\$36.06	\$38.22	\$40.13
2"	\$49.84	\$51.34	\$54.42	\$57.69	\$61.15	\$64.21
3"	\$93.46	\$96.26	\$102.04	\$108.16	\$114.65	\$120.38
4"	\$155.76	\$160.43	\$170.06	\$180.26	\$191.08	\$200.63
6"	\$311.53	\$320.88	\$340.13	\$360.54	\$382.17	\$401.28

Meter Size	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
3/4"	\$11.90	\$12.50	\$13.25	\$14.05	\$14.89
1"	\$21.06	\$22.11	\$23.44	\$24.85	\$26.34
1.5"	\$42.14	\$44.25	\$46.91	\$49.72	\$52.70
2"	\$67.42	\$70.79	\$75.04	\$79.54	\$84.31
3"	\$126.40	\$132.72	\$140.68	\$149.12	\$158.07
4"	\$210.66	\$221.19	\$234.46	\$248.53	\$263.44
6"	\$421.34	\$442.41	\$468.95	\$497.09	\$526.92

The volumetric rate for outside city limits customers is currently established at 1.5x the rate for inside city limits customers. This is due to their distance and typically less densely served areas resulting in a higher cost to serve those customers. NewGen would recommend this rate policy not be changed.

Table 5-7
Proposed Wastewater Volumetric Rates

Volumetric Rate	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Retail						
Inside City Limit	\$3.57	\$3.68	\$3.90	\$4.13	\$4.38	\$4.60
Outside City Limit	\$5.36	\$5.52	\$5.85	\$6.20	\$6.57	\$6.90

Volumetric Rate	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Retail					
Inside City Limit	\$4.83	\$5.07	\$5.37	\$5.69	\$6.03
Outside City Limit	\$7.25	\$7.61	\$8.06	\$8.54	\$9.05

Bulk Wastewater Fees

The City has expressed a potential interest in accepting bulk loads of wastewater from septic haulers, etc. at the City's wastewater treatment plant. The City does not currently accept loads of concentrated wastewater (septic waste, etc.) because the City's wastewater treatment facilities are not currently configured to accept these types of loads. Due to the "density" of these loads, they have the potential to cause an adverse reaction on the current wastewater treatment process at the City's facility. NewGen would recommend that the City visit with some of the cities that we benchmarked that do provide this type of service to begin estimating what additional costs may be incurred from a capital standpoint, as well as an operating cost standpoint. Once that information is obtained, a potential fee structure based on the number of haulers that may use such a service can begin to be analyzed.

Revenue Recovery Under Proposed Rates

With the rates proposed by the Project Team under Scenario I, the water utility would begin to see a positive cumulative over-recovery in FY 2031. In Scenario II, a cumulative over-recovery would begin in FY 2033.

The wastewater utility would maintain a cumulative over-recovery during the ten-year forecast period, with only a slight annual under-recovery in FY 2028 to FY 2032.

Table 5-8
Revenue Recovery Under Proposed Rates – Scenario I

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water Utility										
Revenues	\$14,808,339	\$17,821,393	\$21,062,899	\$24,888,169	\$29,415,274	\$34,048,187	\$39,409,500	\$45,558,533	\$51,585,459	\$58,411,744
Rev Reqmt.	\$15,559,345	\$18,499,577	\$23,316,240	\$25,977,110	\$30,468,776	\$34,000,068	\$37,786,443	\$40,770,050	\$47,824,021	\$54,355,087
Over/(Under)	\$(751,006)	\$(678,183)	\$(2,253,342)	\$(1,088,940)	\$(1,053,502)	\$48,119	\$1,623,057	\$4,788,484	\$3,761,439	\$4,056,657
Cumulative Over/(Under)	\$(751,006)	\$(1,429,189)	\$(3,682,531)	\$(4,771,471)	\$(5,824,973)	\$(5,776,854)	\$(4,153,797)	\$634,687	\$4,396,125	\$8,452,782
Wastewater Utility										
Revenues	\$7,859,620	\$8,496,919	\$9,046,025	\$9,640,077	\$10,174,560	\$10,737,172	\$11,328,615	\$12,061,672	\$12,846,542	\$13,682,659
Rev Reqmt.	\$6,755,474	\$7,564,104	\$7,779,434	\$8,407,470	\$10,508,472	\$11,047,145	\$11,498,104	\$12,700,749	\$13,006,508	\$13,448,261
Over/(Under)	\$1,104,146	\$932,814	\$1,266,590	\$1,232,607	\$(333,912)	\$(309,973)	\$(169,489)	\$(639,077)	\$(159,966)	\$234,398
Cumulative Over/(Under)	\$1,104,146	\$2,036,960	\$3,303,550	\$4,536,158	\$4,202,246	\$3,892,273	\$3,722,784	\$3,083,707	\$2,923,741	\$3,158,139

Table 5-9
Revenue Recovery Under Proposed Rates – Scenario II

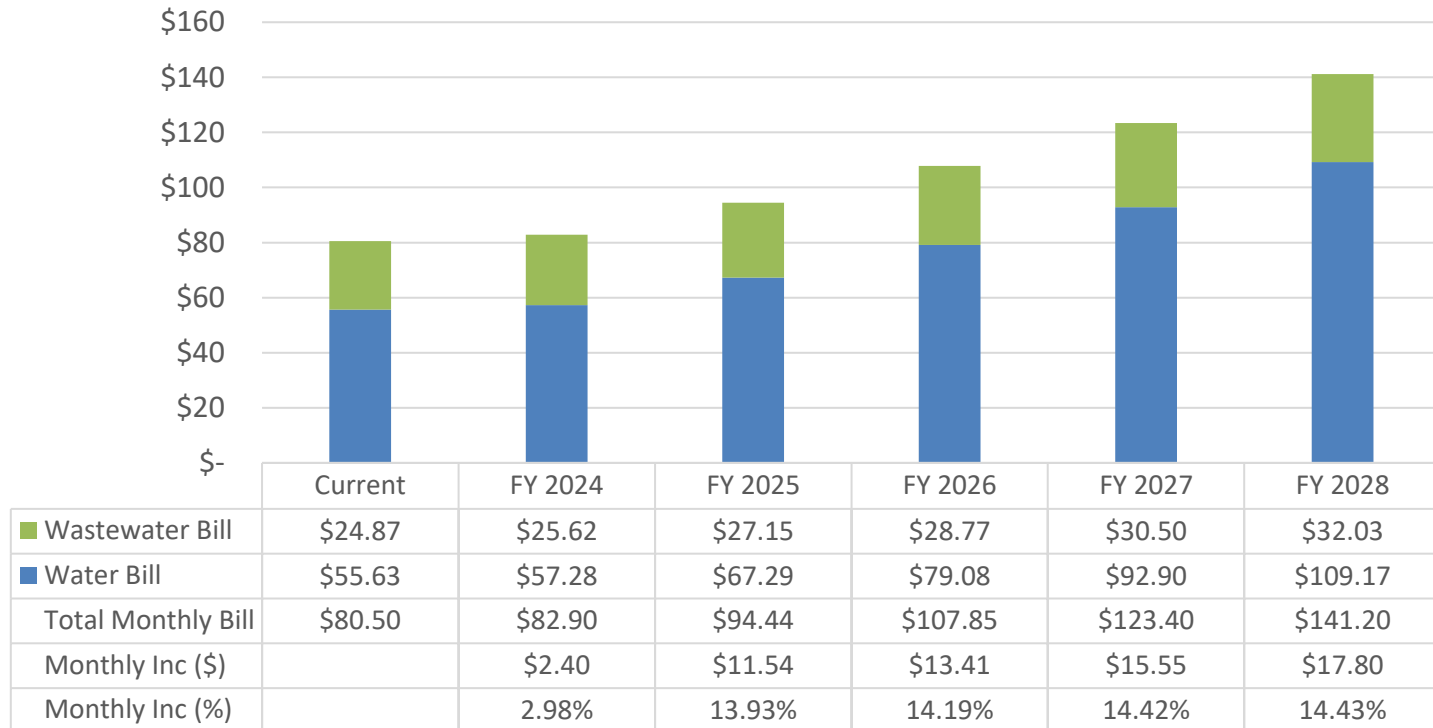
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water Utility										
Revenues	\$14,808,339	\$17,459,909	\$20,214,940	\$23,406,927	\$27,106,234	\$31,377,717	\$36,324,774	\$41,991,268	\$46,555,973	\$51,621,948
Rev Reqmt.	\$15,559,345	\$18,070,272	\$20,650,883	\$23,424,650	\$26,849,983	\$32,044,785	\$36,794,373	\$40,666,191	\$45,938,721	\$50,370,652
Over/(Under)	\$(751,006)	\$(610,363)	\$(435,943)	\$(17,724)	\$256,251	\$(667,068)	\$(469,600)	\$1,325,076	\$617,252	\$1,251,296
Cumulative Over/(Under)	\$(751,006)	\$(1,361,369)	\$(1,797,312)	\$(1,815,036)	\$(1,558,785)	\$(2,225,853)	\$(2,695,453)	\$(1,370,376)	\$(753,125)	\$498,171
Wastewater Utility										
Revenues	\$7,859,620	\$8,496,919	\$9,046,025	\$9,640,077	\$10,174,560	\$10,737,172	\$11,328,615	\$12,061,672	\$12,846,542	\$13,682,659
Rev Reqmt.	\$6,755,474	\$7,564,104	\$7,779,434	\$8,407,470	\$10,508,472	\$11,047,145	\$11,498,104	\$12,700,749	\$13,006,508	\$13,448,261
Over/(Under)	\$1,104,146	\$932,814	\$1,266,590	\$1,232,607	\$(333,912)	\$(309,973)	\$(169,489)	\$(639,077)	\$(159,966)	\$234,398
Cumulative Over/(Under)	\$1,104,146	\$2,036,960	\$3,303,550	\$4,536,158	\$4,202,246	\$3,892,273	\$3,722,784	\$3,083,707	\$2,923,741	\$3,158,139

Average Bills

Residential Inside City User Bill

Listed below is the average bill for FY 2024 through FY 2028 for a residential customer that consumes 6,400 gallons of water and 4,500 gallons of wastewater, under Scenario I.

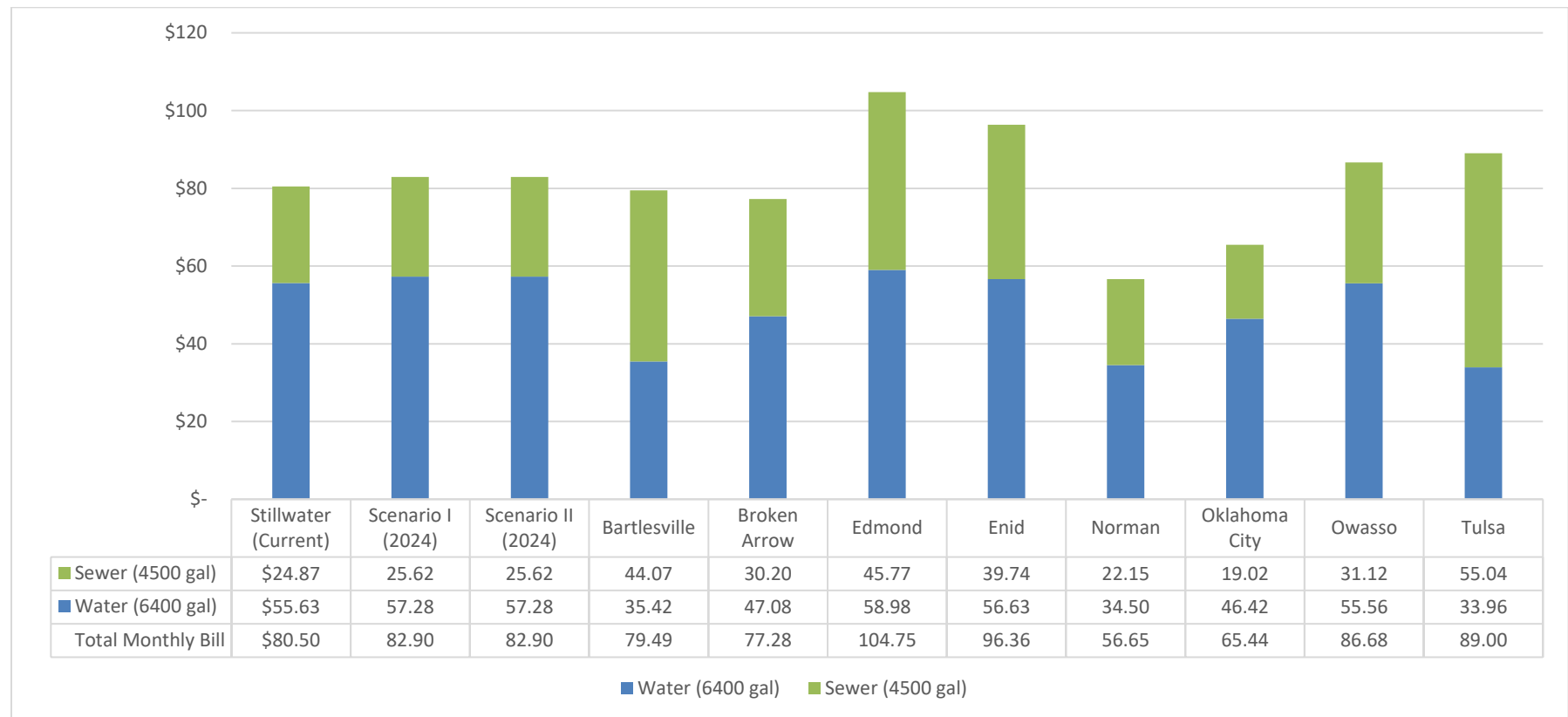
Figure 5-1
Residential Inside City User Bill



Benchmarking

Listed below is a comparison of Stillwater's rates for FY 2024 (for both Scenarios I and II) as compared to a number of other cities.

**Figure 5-2
Benchmarking**



Recommendations

Upon completion of a thorough financial analysis of the City's water and wastewater utilities' budgets, the proposed capital improvement plan, and numerous meetings with City staff, NewGen is providing the following recommendations to the City of Stillwater:

1. Increase the retail water rates using the rate increases proposed in Scenario I, as shown in Table 5-1 and Table 5-3.
2. Increase the wholesale and raw water rates, as shown in Table 5-5.
3. Increase the wastewater rates, as proposed in Table 5-6 and Table 5-7.
4. Increase the sewer flat rate structure, as recommended in Section 4 Miscellaneous Fees.
5. Modify the bulk water purchase fee structure, as recommended in Section 4 Miscellaneous Fees.
6. Modify the fire meter fee structure, as recommended in Section 4 Miscellaneous Fees.
7. Conduct an update to this Study in FY 2027 or FY 2028 to re-evaluate where the City is regarding the implementation of the capital improvement plan (actual expenditures vs. planned expenditures), rate increases implemented vs the proposed rate increases, and finally, actual revenues realized vs. the forecasted revenues and revenue requirement.
8. NewGen would recommend the City review the potential capital and operating costs associated with providing a bulk wastewater service to septic haulers at the City's wastewater treatment plant, and determine whether this is something the City may wish to consider offering.
9. NewGen would recommend the City review its service initiation fees and other types of water and wastewater fees to determine whether these fees and charges should be studied further and considered for potential adjustments.



APPENDIX A

COST OF SERVICE SCHEDULES

Appendix A

Cost of Service Schedules

Schedule 1	Water Test Year
Schedule 2	Wastewater Test Year
Schedule 3	Outstanding Debt Service
Schedule 4	CIP Funding
Schedule 5	Proposed Water Debt Service – Scenario I
Schedule 6	Proposed Water Debt Service – Scenario II
Schedule 7	Proposed Wastewater Debt Service
Schedule 8	Ten-Year Water Revenue Requirement – Scenario I
Schedule 9	Ten-Year Water Revenue Requirement – Scenario II
Schedule 10	Ten-Year Wastewater Revenue Requirement
Schedule 11	Proposed Water Rates – Scenario I
Schedule 12	Proposed Wastewater Rates
Schedule 13	Over/(Under) -Scenario I
Schedule 14	Proposed Water Rates – Scenario II
Schedule 15	Over/(Under) -Scenario II
Schedule 16	Debt Service Coverage Calculation – Scenario I
Schedule 17	Debt Service Coverage Calculation – Scenario II

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Water

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
1	Expenses											
2	Utilities Water Admin											
3	Personnel											
4	912	9129215	WUE-W Admin	51001	Full Time	\$ 320,175	\$ 304,359	\$ 413,861	\$ 519,147		\$ 519,147	
5	912	9129215	WUE-W Admin	51003	Overtime	992	-	500	500		500	
6	912	9129215	WUE-W Admin	51021	Social Security	25,658	23,077	31,878	39,753		39,753	
7	912	9129215	WUE-W Admin	51022	Retirement	20,880	18,766	25,003	31,179		31,179	
8	912	9129215	WUE-W Admin	51023	Health Insurance	32,191	53,606	-		65,514	65,514	A
						\$ 399,897	\$ 399,809	\$ 471,242	\$ 590,579		\$ 656,093	
9	O&M											
10	912	9129215	WUE-W Admin	52012	VehicleRepairParts	\$ 40	\$ 76	\$ 1,000	\$ 1,000		\$ 1,000	
11	912	9129215	WUE-W Admin	52031	OfficeSupplies	124	141	3,000	3,000		3,000	
12	912	9129215	WUE-W Admin	52034	Postage	7	-	300	300		300	
13	912	9129215	WUE-W Admin	52040	Books&Publications	-	-	350	350		350	
14	912	9129215	WUE-W Admin	52042	Food	-	-	1,200	1,200		1,200	
15	912	9129215	WUE-W Admin	52043	VehicleFuel&Oil	826	139	1,100	1,100		1,100	
16	912	9129215	WUE-W Admin	52046	Supplies	134	-	500	500		500	
17	912	9129215	WUE-W Admin	52048	Safety Equipment	295	-	700	700		700	
18	912	9129215	WUE-W Admin	52077	Technology & PC Hardware	88	-	500	500		500	
19	912	9129215	WUE-W Admin	53002	Water	8,768	9,269	29,500	29,500		29,500	
20	912	9129215	WUE-W Admin	53004	Telecommunications	2,663	1,719	5,000	5,000		5,000	
21	912	9129215	WUE-W Admin	53013	Land Rental	5,250	5,250	5,250	5,250		5,250	
22	912	9129215	WUE-W Admin	53018	Repair-Vehicles	-	-	300	300		300	
23	912	9129215	WUE-W Admin	53053	Licenses & Fees	527	200	2,000	2,000		2,000	
24	912	9129215	WUE-W Admin	53054	Dues&Subscriptions	-	6,700	4,434	3,000		3,000	
25	912	9129215	WUE-W Admin	53055	Training	39	630	4,000	4,000		4,000	
26	912	9129215	WUE-W Admin	53057	Advertising	1,765	112	5,000	5,000		5,000	
27	912	9129215	WUE-W Admin	53064	Contract for Services	527	-	-	-		-	
28	912	9129215	WUE-W Admin	53066	MiscellaneousServices	-	-	4,000	4,000		4,000	
29	912	9129215	WUE-W Admin	53068	TravelExpense	18	-	2,000	2,000		2,000	
30	912	9129215	WUE-W Admin	53069	ProfessionalServices	3,439	29,903	176,412	160,000		160,000	
31	912	9129215	WUE-W Admin	53071	Software Maintenance	70,100	70,561	80,000	80,000		80,000	
32	912	9129215	WUE-W Admin	52041	Clothing & Uniforms		150	600	-		-	
33	912	9129215	WUE-W Admin	52084	Furniture, Fixtures & Equipmnt			2,350	-		-	
						\$ 94,610	\$ 124,849	\$ 329,496	\$ 308,700		\$ 308,700	
34	912	9129215	Utilities Water Admin	Total		\$ 494,507	\$ 524,658	\$ 800,738	\$ 899,279		\$ 964,793	
35	Operations Water Line Mgmt											
36	Personnel											
37	912	9129248	Operations Water Line Mgmt	51001	Full Time	\$ 895,322	\$ 838,839	\$ 930,831	\$ 1,225,596		1,225,596	
38	912	9129248	Operations Water Line Mgmt	51003	Overtime	99,913	147,362	100,000	100,000		100,000	
39	912	9129248	Operations Water Line Mgmt	51005	On-Call	20,423	18,190	20,000	20,000		20,000	
40	912	9129248	Operations Water Line Mgmt	51021	Social Security	77,121	73,437	84,979	102,938		102,938	
41	912	9129248	Operations Water Line Mgmt	51022	Retirement	63,317	58,287	66,650	80,736		80,736	
42	912	9129248	Operations Water Line Mgmt	51023	Health Insurance	248,465	300,154	-		349,408	349,408	A
43	912	9129248	Operations Water Line Mgmt	51025	Workers' Compensation	(5,606)	(3,264)	-			-	
						\$ 1,398,955	\$ 1,433,007	\$ 1,202,460	\$ 1,529,270		\$ 1,878,678	
44	O&M											
45	912	9129248	Operations Water Line Mgmt	52005	Landscape Materials	\$ 1,911	\$ 3,320	5,000	3,000		\$ 3,000	
46	912	9129248	Operations Water Line Mgmt	52012	VehicleRepairParts	38,331	40,010	66,500	37,500		37,500	
47	912	9129248	Operations Water Line Mgmt	52014	Building Materials	-	-	250	250		250	
48	912	9129248	Operations Water Line Mgmt	52024	EquipmentParts	3,827	-	1,750	4,000		4,000	
49	912	9129248	Operations Water Line Mgmt	52031	Office Supplies	180	-	600	600		600	
50	912	9129248	Operations Water Line Mgmt	52033	Medicine & Drugs	43	-	250	250		250	
51	912	9129248	Operations Water Line Mgmt	52034	Postage	648	269	550	550		550	

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Water

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
52	912	9129248	Operations Water Line Mgmt	52036	JanitorialSupplies	202	27	250	750		750	
53	912	9129248	Operations Water Line Mgmt	52037	Concrete/Sand/Asphalt	62,990	98,359	80,000	80,000		80,000	
54	912	9129248	Operations Water Line Mgmt	52039	Chemicals	953	280	800	800		800	
55	912	9129248	Operations Water Line Mgmt	52041	Clothing&Uniforms	5,825	9,951	10,200	9,100		9,100	
56	912	9129248	Operations Water Line Mgmt	52042	Food	651	354	950	950		950	
57	912	9129248	Operations Water Line Mgmt	52043	VehicleFuel&Oil	40,980	53,019	48,000	48,000		48,000	
58	912	9129248	Operations Water Line Mgmt	52045	MinorTools	8,635	5,097	5,750	14,000		14,000	
59	912	9129248	Operations Water Line Mgmt	52046	Supplies	37,444	34,504	7,900	5,500		5,500	
60	912	9129248	Operations Water Line Mgmt	52048	SafetyEquipment	6,443	4,959	8,500	8,500		8,500	
61	912	9129248	Operations Water Line Mgmt	52077	Technology & PC Hardware	144	-	500	1,500		1,500	
62	912	9129248	Operations Water Line Mgmt	52082	SystemComponents	179,390	242,536	232,000	232,000		232,000	
63	912	9129248	Operations Water Line Mgmt	53001	NaturalGas	1,438	2,162	1,800	1,800		1,800	
64	912	9129248	Operations Water Line Mgmt	53003	Electricity	10,289	9,417	16,000	16,000		16,000	
65	912	9129248	Operations Water Line Mgmt	53004	Telecommunications	4,347	3,968	4,000	4,000		4,000	
66	912	9129248	Operations Water Line Mgmt	53011	Equipment Rental	2,690	1,706	2,000	3,500		3,500	
67	912	9129248	Operations Water Line Mgmt	53018	Repair-Vehicles	-	2,587	500	1,500		1,500	
68	912	9129248	Operations Water Line Mgmt	53020	Repair-Structures	300	-	1,000	1,000		1,000	
69	912	9129248	Operations Water Line Mgmt	53023	Repair-HVAC	107	-	500	500		500	
70	912	9129248	Operations Water Line Mgmt	53030	Repair-Equipment	355	-	2,500	2,500		2,500	
71	912	9129248	Operations Water Line Mgmt	53053	Licenses & Fees	2,794	1,830	9,000	10,000		10,000	
72	912	9129248	Operations Water Line Mgmt	53054	Dues & Subscriptions	75	534	1,000	1,000		1,000	
73	912	9129248	Operations Water Line Mgmt	53055	Training	1,141	6,529	7,500	7,500		7,500	
74	912	9129248	Operations Water Line Mgmt	53063	Lab Testing	11,378	1,134	14,500	17,000		17,000	
75	912	9129248	Operations Water Line Mgmt	53064	Contract for Services	2,925	69,334	51,800	54,300		54,300	
76	912	9129248	Operations Water Line Mgmt	53066	MiscellaneousServices	23,580	428	5,000	15,000		15,000	
77	912	9129248	Operations Water Line Mgmt	53068	TravelExpense	-	-	500	1,500		1,500	
78	912	9129248	Operations Water Line Mgmt	53071	Software Maintenance	9,218	-	2,000	4,000		4,000	
79	912	9129248	Operations Water Line Mgmt	53124	Tort Claim	4,373	8,671	15,000	5,000		5,000	
80	912	9129248	Operations Water Line Mgmt	53127	Janitorial Services	3,667	4,000	4,450	4,450		4,450	
81	912	9129248	Operations Water Line Mgmt	53130	Repair-Infrastructure	-	-	500	10,000		10,000	
82	912	9129248	Operations Water Line Mgmt	52061	Non-Project Materials	9,575	7,887	-	-		-	
83	912	9129248	Operations Water Line Mgmt	52076	Inventory Shortage	(12,968)	4,511	-	-		-	
84	912	9129248	Operations Water Line Mgmt	54021	New System Components	113,840	217,042	300,000	-		-	
85	912	9129248	Operations Water Line Mgmt	53057	Advertising	-	78	-	-		-	
86	912	9129248	Operations Water Line Mgmt	54001	Vehicles	-	-	50,241	-		-	
						\$ 577,718	\$ 834,502	\$ 959,541	\$ 607,800		\$ 607,800	
87	912	9129248	Operations Water Line Mgmt	53130	Total	\$ 1,976,673	\$ 2,267,508	\$ 2,162,001	\$ 2,137,070		\$ 2,486,478	
88 Water Treatment Plant												
89 Personnel												
90	912	9129270	Water Treatment Plant	51001	Full Time	\$ 732,161	\$ 752,256	\$ 753,407	\$ 787,341		\$ 787,341	
91	912	9129270	Water Treatment Plant	51003	Overtime	82,445	82,101	70,000	70,000		70,000	
92	912	9129270	Water Treatment Plant	51021	Social Security	59,858	61,893	67,581	65,586		65,586	
93	912	9129270	Water Treatment Plant	51022	Retirement	48,659	50,381	53,004	51,440		51,440	
94	912	9129270	Water Treatment Plant	51023	Health Insurance	200,209	266,161	-	-	313,011	313,011	A
95	912	9129270	Water Treatment Plant	51025	Workers' Compensation	(4,233)	5,836	-	-		-	
						\$ 1,119,099	\$ 1,218,628	\$ 943,992	\$ 974,367		\$ 1,287,378	
96 O&M												
97	912	9129270	Water Treatment Plant	52012	VehicleRepairParts	\$ 5,986	\$ 11,071	\$ 9,500	\$ 9,500		\$ 9,500	
98	912	9129270	Water Treatment Plant	52014	BuildingMaterials	2,542	4,780	5,950	6,550		6,550	
99	912	9129270	Water Treatment Plant	52024	EquipmentParts	15,670	52,267	65,350	50,000		50,000	
100	912	9129270	Water Treatment Plant	52032	Lab Supplies	50,192	53,901	64,500	65,000		65,000	
101	912	9129270	Water Treatment Plant	52034	Postage	908	1,333	800	600		600	
102	912	9129270	Water Treatment Plant	52036	JanitorialSupplies	2,714	2,624	2,000	2,000		2,000	

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Water

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
103	912	9129270	Water Treatment Plant	52037	Concrete/Sand/Asphalt	-	-	500	500		500	
104	912	9129270	Water Treatment Plant	52039	Chemicals	515,152	559,352	601,644	597,000	214,000	811,000	B
105	912	9129270	Water Treatment Plant	52040	Books & Publications	-	-	1,000	1,000		1,000	
106	912	9129270	Water Treatment Plant	52041	Clothing&Uniforms	6,753	4,735	4,400	4,400		4,400	
107	912	9129270	Water Treatment Plant	52042	Food	188	486	1,000	1,200		1,200	
108	912	9129270	Water Treatment Plant	52043	VehicleFuel&Oil	9,646	17,306	11,250	11,250		11,250	
109	912	9129270	Water Treatment Plant	52045	MinorTools	1,090	5,025	4,000	4,000		4,000	
110	912	9129270	Water Treatment Plant	52046	Supplies	3,905	10,375	8,000	6,000		6,000	
111	912	9129270	Water Treatment Plant	52048	SafetyEquipment	5,546	10,559	8,000	8,000		8,000	
112	912	9129270	Water Treatment Plant	52077	Technology & PC Hardware	2,020	165	4,100	4,100		4,100	
113	912	9129270	Water Treatment Plant	53001	NaturalGas	4,078	7,559	4,100	4,100		4,100	
114	912	9129270	Water Treatment Plant	53003	Electricity	181,945	226,702	271,000	151,000	155,000	306,000	B
115	912	9129270	Water Treatment Plant	53004	Telecommunications	10,025	2,406	3,050	3,050		3,050	
116	912	9129270	Water Treatment Plant	53011	EquipmentRental	24,175	4,856	7,456	12,100		12,100	
117	912	9129270	Water Treatment Plant	53023	Repair-HVAC	1,139	1,162	4,500	3,000		3,000	
118	912	9129270	Water Treatment Plant	53030	Repair-Equipment	27,701	26,875	31,500	50,000		50,000	
119	912	9129270	Water Treatment Plant	53053	Licenses & Fees	11,114	11,369	16,000	16,000		16,000	
120	912	9129270	Water Treatment Plant	53054	Dues & Subscriptions	320	406	450	450		450	
121	912	9129270	Water Treatment Plant	53055	Training	4,644	11,540	7,200	7,400		7,400	
122	912	9129270	Water Treatment Plant	53059	Insurance-Liability	27,784	38,665	44,465	44,465		44,465	
123	912	9129270	Water Treatment Plant	53063	Lab Testing	30,513	35,964	55,000	45,000		45,000	
124	912	9129270	Water Treatment Plant	53064	Contract for Services	2,628	5,639	11,700	21,700		21,700	
125	912	9129270	Water Treatment Plant	53066	MiscellaneousServices	4,244	4,271	16,000	7,500		7,500	
126	912	9129270	Water Treatment Plant	53069	ProfessionalServices	3,388	623	1,000	1,000		1,000	
127	912	9129270	Water Treatment Plant	53071	Software Maintenance	8,984	9,347	9,950	9,350		9,350	
128	912	9129270	Water Treatment Plant	53124	Tort Claim	2,386	1,100	1,100	1,100		1,100	
129	912	9129270	Water Treatment Plant	53127	Janitorial Services	2,750	3,000	3,000	3,000		3,000	
130	912	9129270	Water Treatment Plant	52081	Fuel	1,564	-	-	-		-	
131	912	9129270	Water Treatment Plant	52082	SystemComponents	5,067	-	-	-		-	
132	912	9129270	Water Treatment Plant	53057	Advertising	44	46	200	-		-	
133	912	9129270	Water Treatment Plant	54001	Vehicles	-	-	125,249	-		-	
134	912	9129270	Water Treatment Plant	52031	Office Supplies	-	-	500	-		-	
						\$ 976,805	\$ 1,125,507	\$ 1,405,414	\$ 1,151,315		\$ 1,520,315	
135	912	9129270	Water Treatment Plant	52041	Total	\$ 2,095,904	\$ 2,344,136	\$ 2,349,406	\$ 2,125,682		\$ 2,807,693	
136	Construction											
137	Personnel											
138	912	9129235	WT: Construction	51001	Full Time		\$ 56,286	\$ 67,839	\$ 129,680		\$ 129,680	
139	912	9129235	WT: Construction	51003	Overtime		392	340	340		340	
140	912	9129235	WT: Construction	51021	Social Security		4,090	5,216	9,946		9,946	
141	912	9129235	WT: Construction	51022	Retirement		3,405	4,091	7,801		7,801	
142	912	9129235	WT: Construction	53064	Contract for Services		-	-	-		-	
						\$ -	\$ 64,174	\$ 77,486	\$ 147,767		\$ 147,767	
143	912	9129235	WT: Construction	51022	Total	\$ -	\$ 64,174	\$ 77,486	\$ 147,767		\$ 147,767	
144	Other Expenses											
145	912	9121110	Water Contingency Fund	53067	Contingency	\$ -	-	\$ 20,800	\$ 100,000		\$ 100,000	
146	912	9129210	Utilities Water Administration	53076	Bad Debt Expense	583,966	268,351	90,000	300,000		300,000	
147	912	9129248	Operations Water Line Mgmt	54021	New System Components	-	-	-	350,000	(350,000)	-	
148	912	9169216	Water Capital Improvement	54009	Construction Contracts	1,715,555	1,617,418	10,535,066	-		-	
149	912	9169216	Water Capital Improvement	54010	Other Contracts	111,211	663,655	225,136	-		-	
150	912	9129270	Water Treatment Plant	54009	Construction Contracts	1,883,779	317,924	570,143	-		-	
151	912	9129270	Water Treatment Plant	54012	Building & Structures	10,825	-	-	-		-	
152	912	9169216	Water Capital Improvement	54008	Other Equipment	256,695	2,289,699	1,785,068	-		-	

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Water

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
153	912	9329216	2016 DWSRF-Capital Improv	53047	Public Education	-	0	-			-	
154	912	9329216	2016 DWSRF-Capital Improv	54009	Construction Contracts	22,863	104,880	7			-	
155	912	9329216	2016 DWSRF-Capital Improv	54010	Other Contracts	-	5,194	-			-	
156	912	9329216	2016 DWSRF-Capital Improv	54013	Land Acquisition	-	-	-			-	
157	912	9349216	2017 DWSRF-Capital Improv	54009	Construction Contracts		187,930	5,650,812			-	
158	912	9129270	Water Treatment Plant	54008	Other Equipment			113,058			-	
159	912	9121110	Water Contingency Fund	53064	Contract for Services			79,200			-	
160	912	9169216	Water Capital Improvement	54030	Capital Grant Match			2,000,000			-	
161	912	9329216	2016 DWSRF-Capital Improv	54020	Construction Professional Serv			1,448,880			-	
162			Other O&M Costs	Total		\$ 4,584,893	\$ 5,455,049	\$ 22,518,170	\$ 750,000		\$ 400,000	
163			SUA OH Allocation & Transfers									
164	912	9120000	SUA-Water Fund	71000	Transfer Out	-	10,067,640	537,371	727,933	(727,933)	-	A
165	912	9129215	WUE-W Administration	56002	SUA Overhead Allocation	677,716	751,128	673,030	752,426		752,426	
166	912	9120000	Clearing-Pcard Inventory	52998	SUA-Water Fund	-	-	-			-	
167	912	9220000	Water Retention Fund	71000	Transfer Out			4,310,000			-	
168			SUA OH Allocation	Total		\$ 677,716	\$ 10,818,768	\$ 5,520,401	\$ 1,480,359		\$ 752,426	
169	Indirect Co	912	9129215	WUE-W Administration	56001	Indirect Costs	\$ 478,772	\$ 478,772	\$ 478,772	\$ 478,772	\$ 478,772	
						\$ 478,772	\$ 478,772	\$ 478,772	\$ 478,772		\$ 478,772	
170			Debt Service									
171	912	9129215	WUE-W Administration	55004	Principal-2009 DWSRF Loan	\$ -	\$ -	\$ 502,491	\$ 517,896		\$ 517,896	
172	912	9129215	WUE-W Administration	55504	Interest-2009 DWSRF Loan	179,094	-	152,230	136,629		136,629	
173	912	9129215	WUE-W Administration	55011	Principal-USACE Note	-	-	39,869	41,153		41,153	
174	912	9129215	WUE-W Administration	55511	Interest-USACE Note	21,778	20,539	20,342	19,057		19,057	
175	912	9129215	WUE-W Administration	55013	Principal-2016 DWSRF	-	-	996,666	996,666		996,666	
176	912	9129215	WUE-W Administration	55513	Interest-2016 DWSRF	568,734	550,206	560,725	537,602		537,602	
177	912	9129215	WUE-W Administration	55014	Principal-2017 DWSRF	-	-	420,000	420,000		420,000	
178	912	9129215	WUE-W Administration	55514	Interest Exp-2017 DWSRF	113,676	169,749	312,354	301,098		301,098	
179	912	9129215	WUE-W Administration	55951	Trustee Fiscal Fees	1,000	1,000	1,500	1,500		1,500	
180	912	9129215	WUE-W Administration	55010	Principal-2002 DWSRF Loan	-	-	-	-		-	
181	912	9129215	WUE-W Administration	55010	Interest-2002 DWSRF Loan	834	94	-	-		-	
182	912	9129215	WUE-W Administration	55015	Principal-2021 DWSRF	-	-	-	-		-	
183	912	9129215	WUE-W Administration	55015	Interest-2021 DWSRF	-	-	-	-		-	
184	912	9129215	WUE-W Administration	55015	Principal-2022 CWSRF	-	-	-	-		-	
185	912	9129215	WUE-W Administration	55515	Interest Exp-2022 CWSRF	-	-	-	-		-	
186			Total Outstanding Debt Service Costs			\$ 885,116	\$ 741,588	\$ 3,006,177	\$ 2,971,601		\$ 2,971,601	
187			Total Expenses, Excluding PAYG Capital			\$ 11,193,582	\$ 22,694,653	\$ 36,913,151	\$ 10,990,530		\$ 11,009,530	
188			Capital Costs									
189			PAYG		Capital					5,000,000	\$ 5,000,000	C
190			Future Debt Service		Capital						-	
191		9129200	Water General	54999	Transfer to Assets-Capital	(5,598,778)	(3,560,423)				-	
192		9129200	Water General	57000	Depreciation Expense	4,929,902	4,927,515				-	
193					New Valves, Hydrants, Meters					364,996	364,996	D
194					Replacement of Large Meter Installations					72,999	72,999	D
195					Large Line Repair						-	
						\$ (668,876)	\$ 1,367,092	\$ -	\$ -		\$ 5,437,995	
196			Total Expenses			\$ 10,524,705	\$ 24,061,745	\$ 36,913,151	\$ 10,990,530		\$ 16,447,525	
197			Revenues									
198	912	9120000	SUA-Water Fund	46005	Interest-Long Term Bond Fund	\$ 11	\$ -	\$ -	\$ -		\$ -	
199	912	9120000	SUA-Water Fund	48721	Gain on Sale of Assets	5,178		-	-		-	
200	912	9129200	Water General	43100	Federal Grant Revenue	1,431,420	222,342	192,752	-		-	

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Water

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
201	912	9129200	Water General	44502	Water Sales	13,665,621	14,419,508	14,150,000	14,500,000	(14,500,000)	-	E
202	912	9129200	Water General	48216	Meter Testing Fee	132	176	150	-		-	
203	912	9129200	Water General	48217	Capacity Fee	62,225	71,405	36,000	51,000		51,000	
204	912	9129200	Water General	48218	Meters & Fitting Charge	53,713	58,186	50,000	60,000		60,000	
205	912	9129200	Water General	48226	Hydrant Meter Connection Fee	2,570	3,035	3,000	4,000		4,000	
206	912	9129200	Water General	48401	Water Tower Rent	36,336	54,311	37,000	40,000		40,000	
207	912	9129200	Water General	48700	Miscellaneous Revenue	214	436	-	-		-	
208	912	9129200	Water General	48702	Reimbursements	17,850	2,550	-	-		-	
209	912	9129200	Water General	48721	Gain on Sale of Assets	5,178		-	-		-	
210	912	9129200	Water General	48903	SUA Revenue Allocation	692,914	747,505	623,658	702,180		702,180	
211	914	9149200	Water General	48219	Utility Tie-On Fee	36,557	43,592	18,000	31,000		31,000	
212	914	9220000	Water Retention Fund	61000	Transfer In	-	10,000,000	-	-		-	
213	914	9329200	2016 DWSRF-General	64001	Loan Proceeds	446,439	110,074	1,448,881	-		-	
214	914	9349200	2017 DWSRF-General	64001	Loan Proceeds	4,121,514	187,930	5,650,814	-		-	
215	914	9129200	Water General	64001	Loan Proceeds	(4,567,953)	(298,003)	-	-		-	
	914	9129200	Water General	68000	Contributed Assets	463,173		-	-		-	
216					Total Revenues	\$ 16,473,092	\$ 25,623,048	\$ 22,210,255	\$ 15,388,180		\$ 888,180	
217					Revenue Requirement	\$ (5,948,386)	\$ (1,561,303)	\$ 14,702,896	\$ (4,397,650)		\$ 15,559,345	

Notes:

- A Reallocated SUA costs to the health insurance line items of the budget. 1,146,200
- B Adjusted per Client email on 5/25
- C PAYG for capital projects
- D Annual capital expenses presented in CIP from Client.
- E To be determined from Rate Study.

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
1	Expenses											
2	Utilities Water Admin											
3	Personnel											
4	913	9139315	WUE-WW Admin	51001	Full Time	\$ 237,719	\$ 127,069	\$ 315,044	\$ 254,635		\$ 254,635	
5	913	9139315	WUE-WW Admin	51003	Overtime	526	-	500	500		500	
6	913	9139315	WUE-WW Admin	51021	Social Security	15,758	11,711	24,227	19,517		19,517	
7	913	9139315	WUE-WW Admin	51022	Retirement	12,823	9,458	19,002	15,308		15,308	
8	913	9139315	WUE-WW Admin	51023	Health Insurance	32,191	(1,869)	-	-		-	
						\$ 299,017	\$ 146,370	\$ 358,773	\$ 289,960		\$ 289,960	
9	O&M											
10	913	9139315	WUE-WW Admin	52012	VehicleRepairParts	\$ -	\$ -	\$ 450	\$ 450		\$ 450	
11	913	9139315	WUE-WW Admin	52031	OfficeSupplies	-	-	300	300		300	
12	913	9139315	WUE-WW Admin	52034	Postage	-	22	100	100		100	
13	913	9139315	WUE-WW Admin	52040	Books&Publications	-	-	200	200		200	
14	913	9139315	WUE-WW Admin	52042	Food	-	-	200	200		200	
15	913	9139315	WUE-WW Admin	52043	VehicleFuel&Oil	-	-	350	350		350	
16	913	9139315	WUE-WW Admin	52046	Supplies	-	-	100	100		100	
17	913	9139315	WUE-WW Admin	52048	Safety Equipment	-	-	-	-		-	
18	913	9139315	WUE-WW Admin	52077	Technology & PC Hardware	44	-	50	50		50	
19	913	9139315	WUE-WW Admin	53002	Water	-	-	-	-		-	
20	913	9139315	WUE-WW Admin	53004	Telecommunications	1,260	2,323	1,000	1,000		1,000	
21	913	9139315	WUE-WW Admin	53013	Land Rental	-	-	-	-		-	
22	913	9139315	WUE-WW Admin	53018	Repair-Vehicles	-	-	100	100		100	
23	913	9139315	WUE-WW Admin	53053	Licenses & Fees	-	-	-	-		-	
24	913	9139315	WUE-WW Admin	53054	Dues&Subscriptions	-	1,034	600	600		600	
25	913	9139315	WUE-WW Admin	53055	Training	20	235	2,000	2,000		2,000	
26	913	9139315	WUE-WW Admin	53057	Advertising	-	-	-	-		-	
27	913	9139315	WUE-WW Admin	53064	Contract for Services	186	-	-	-		-	
28	913	9139315	WUE-WW Admin	53066	MiscellaneousServices	-	-	200	200		200	
29	913	9139315	WUE-WW Admin	53068	TravelExpense	-	-	500	500		500	
30	913	9139315	WUE-WW Admin	53069	ProfessionalServices	-	4,925	37,125	3,000		3,000	
31	913	9139315	WUE-WW Admin	53071	Software Maintenance	120	18	1,500	1,500		1,500	
32	913	9139315	WUE-WW Admin	52041	Clothing & Uniforms	-	-	-	-		-	
33	913	9139315	WUE-WW Admin	52084	Furniture, Fixtures & Equipmnt	-	-	1,150	-		-	
						\$ 1,630	\$ 8,557	\$ 45,925	\$ 10,650		\$ 10,650	
	913	9139315	Utilities Wastewater Admin			\$ 300,647	\$ 154,926	\$ 404,698	\$ 300,610		\$ 300,610	
34	Operations Wastewater Line Mgmt											
35	Personnel											
36	913	9139348	Operations Wastewater Line Mgmt	51001	Full Time	\$ 649,089	\$ 559,617	\$ 661,846	\$ 836,238		\$ 836,238	
37	913	9139348	Operations Wastewater Line Mgmt	51003	Overtime	20,833	12,018	15,000	15,000		15,000	
38	913	9139348	Operations Wastewater Line Mgmt	51005	On-Call	12,663	11,880	10,000	10,000		10,000	
39	913	9139348	Operations Wastewater Line Mgmt	51021	Social Security	49,691	43,703	56,369	65,885		65,885	
40	913	9139348	Operations Wastewater Line Mgmt	51022	Retirement	41,267	36,202	44,211	51,674		51,674	
41	913	9139348	Operations Wastewater Line Mgmt	51023	Health Insurance	199,503	192,195	-	-	224,480	224,480	A
42	913	9139348	Operations Wastewater Line Mgmt	51025	Workers' Compensation	20,328	10,439	-	-		-	
						\$ 993,374	\$ 866,054	\$ 787,426	\$ 978,797		\$ 1,203,277	
43	O&M											
44	913	9139348	Operations Wastewater Line Mgmt	52005	Landscape Materials	\$ 2,531	\$ 2,055	\$ 3,000	\$ 3,000		\$ 3,000	
45	913	9139348	Operations Wastewater Line Mgmt	52012	VehicleRepairParts	21,872	39,681	34,000	34,000		34,000	
46	913	9139348	Operations Wastewater Line Mgmt	52014	Building Materials	-	-	-	-		-	
47	913	9139348	Operations Wastewater Line Mgmt	52024	EquipmentParts	17,149	17,531	20,000	20,000		20,000	
48	913	9139348	Operations Wastewater Line Mgmt	52031	Office Supplies	158	-	125	125		125	
49	913	9139348	Operations Wastewater Line Mgmt	52033	Medicine & Drugs	43	-	-	-		-	
50	913	9139348	Operations Wastewater Line Mgmt	52034	Postage	301	521	450	450		450	

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
51	913	9139348	Operations Wastewater Line Mgmt	52036	JanitorialSupplies	198	27	450	450		450	
52	913	9139348	Operations Wastewater Line Mgmt	52037	Concrete/Sand/Asphalt	16,199	23,000	18,000	25,000		25,000	
53	913	9139348	Operations Wastewater Line Mgmt	52039	Chemicals	2,263	1,877	3,000	3,000		3,000	
54	913	9139348	Operations Wastewater Line Mgmt	52041	Clothing&Uniforms	5,112	5,682	7,100	5,350		5,350	
55	913	9139348	Operations Wastewater Line Mgmt	52042	Food	366	354	600	600		600	
56	913	9139348	Operations Wastewater Line Mgmt	52043	VehicleFuel&Oil	18,566	27,805	24,000	24,000		24,000	
57	913	9139348	Operations Wastewater Line Mgmt	52045	MinorTools	5,205	4,647	7,500	7,500		7,500	
58	913	9139348	Operations Wastewater Line Mgmt	52046	Supplies	3,987	3,675	6,000	3,000		3,000	
59	913	9139348	Operations Wastewater Line Mgmt	52048	SafetyEquipment	5,951	4,882	9,000	6,000		6,000	
60	913	9139348	Operations Wastewater Line Mgmt	52077	Technology & PC Hardware	1,114	-	-	-		-	
61	913	9139348	Operations Wastewater Line Mgmt	52082	SystemComponents	21,104	13,948	18,000	18,000		18,000	
62	913	9139348	Operations Wastewater Line Mgmt	53001	NaturalGas	1,438	2,162	2,250	1,500		1,500	
63	913	9139348	Operations Wastewater Line Mgmt	53003	Electricity	-	-	-	-		-	
64	913	9139348	Operations Wastewater Line Mgmt	53004	Telecommunications	2,937	2,160	2,500	2,500		2,500	
65	913	9139348	Operations Wastewater Line Mgmt	53011	Equipment Rental	1,285	1,125	1,500	1,500		1,500	
66	913	9139348	Operations Wastewater Line Mgmt	53018	Repair-Vehicles	-	-	-	-		-	
67	913	9139348	Operations Wastewater Line Mgmt	53020	Repair-Structures	368	-	-	-		-	
68	913	9139348	Operations Wastewater Line Mgmt	53023	Repair-HVAC	58	-	-	-		-	
69	913	9139348	Operations Wastewater Line Mgmt	53030	Repair-Equipment	10,834	7,701	12,000	12,000		12,000	
70	913	9139348	Operations Wastewater Line Mgmt	53053	Licenses & Fees	2,937	2,254	7,000	7,000		7,000	
71	913	9139348	Operations Wastewater Line Mgmt	53054	Dues & Subscriptions	75	-	250	250		250	
72	913	9139348	Operations Wastewater Line Mgmt	53055	Training	1,116	12,668	5,000	5,000		5,000	
73	913	9139348	Operations Wastewater Line Mgmt	53063	Lab Testing	-	-	-	-		-	
74	913	9139348	Operations Wastewater Line Mgmt	53064	Contract for Services	71,225	69,406	163,000	105,000		105,000	
75	913	9139348	Operations Wastewater Line Mgmt	53066	MiscellaneousServices	10,774	116	-	-		-	
76	913	9139348	Operations Wastewater Line Mgmt	53068	TravelExpense	-	-	-	1,500		1,500	
77	913	9139348	Operations Wastewater Line Mgmt	53071	Software Maintenance	4,609	2,450	4,000	4,000		4,000	
78	913	9139348	Operations Wastewater Line Mgmt	53124	Tort Claim	-	-	1,000	1,000		1,000	
79	913	9139348	Operations Wastewater Line Mgmt	53127	Janitorial Services	3,667	4,000	4,500	4,500		4,500	
80	913	9139348	Operations Wastewater Line Mgmt	53130	Repair-Infrastructure	-	-	-	-		-	
81	913	9139348	Operations Wastewater Line Mgmt	52061	Non-Project Materials	-	-	-	-		-	
82	913	9139348	Operations Wastewater Line Mgmt	52076	Inventory Shortage	-	-	-	-		-	
83	913	9139348	Operations Wastewater Line Mgmt	54021	New System Components	-	-	-	-		-	
84	913	9139348	Operations Wastewater Line Mgmt	52081	Fuel	-	-	-	-		-	
85	913	9139348	Operations Wastewater Line Mgmt	52032	Lab Supplies	-	-	-	-		-	
86	913	9139348	Operations Wastewater Line Mgmt	52029	Printed Materials	-	-	-	-		-	
87	913	9139348	Operations Wastewater Line Mgmt	53059	Insurance-Liability	-	-	-	-		-	
88	913	9139348	Operations Wastewater Line Mgmt	53122	Grit Disposal	-	-	-	-		-	
89	913	9139348	Operations Wastewater Line Mgmt	54008	Other Equipment	-	-	-	-		-	
						\$ 233,441	\$ 249,727	\$ 354,225	\$ 296,225		\$ 296,225	
90	913	9139348	Operations Wastewater Line Mgmt	Total		\$ 1,226,815	\$ 1,115,781	\$ 1,141,651	\$ 1,275,022		\$ 1,499,502	
91	Wastewater Treatment Plant											
92	Personnel											
93	913	9139370	Wastewater Treatment Plant	51001	Full Time	\$ 432,984	\$ 456,345	\$ 485,799	\$ 509,222		\$ 509,222	
94	913	9139370	Wastewater Treatment Plant	51003	Overtime	10,914	11,074	10,000	10,000		10,000	
95	913	9139370	Wastewater Treatment Plant	51021	Social Security	32,801	34,416	37,929	39,721		39,721	
96	913	9139370	Wastewater Treatment Plant	51022	Retirement	26,807	28,430	29,748	-		-	
97	913	9139370	Wastewater Treatment Plant	51023	Health Insurance	120,408	159,697	-	-	186,523	186,523	A
98	913	9139370	Wastewater Treatment Plant	51025	Workers' Compensation	620	-	-	-		-	
						\$ 624,535	\$ 689,963	\$ 563,476	\$ 558,943		\$ 745,466	
99	O&M											
100	913	9139370	Wastewater Treatment Plant	52012	VehicleRepairParts	\$ 17,313	\$ 26,417	\$ 18,000	\$ 18,000		\$ 18,000	
101	913	9139370	Wastewater Treatment Plant	52014	BuildingMaterials	289	-	-	-		-	

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
102	913	9139370	Wastewater Treatment Plant	52024	EquipmentParts	33,931	24,017	70,910	67,000		67,000	
103	913	9139370	Wastewater Treatment Plant	52032	Lab Supplies	27,678	36,117	36,000	36,000		36,000	
104	913	9139370	Wastewater Treatment Plant	52034	Postage	7	-	20	25		25	
105	913	9139370	Wastewater Treatment Plant	52036	JanitorialSupplies	776	822	83	750		750	
106	913	9139370	Wastewater Treatment Plant	52037	Concrete/Sand/Asphalt	-	132	1,005	-		-	
107	913	9139370	Wastewater Treatment Plant	52039	Chemicals	23,767	5,631	15,500	25,500		25,500	
108	913	9139370	Wastewater Treatment Plant	52040	Books & Publications	-	-	-	-		-	
109	913	9139370	Wastewater Treatment Plant	52041	Clothing&Uniforms	2,843	2,770	4,500	4,000		4,000	
110	913	9139370	Wastewater Treatment Plant	52042	Food	47	-	125	125		125	
111	913	9139370	Wastewater Treatment Plant	52043	VehicleFuel&Oil	4,819	4,399	10,000	10,000		10,000	
112	913	9139370	Wastewater Treatment Plant	52045	MinorTools	1,667	1,365	3,500	3,500		3,500	
113	913	9139370	Wastewater Treatment Plant	52046	Supplies	2,722	10,158	15,000	15,000		15,000	
114	913	9139370	Wastewater Treatment Plant	52048	SafetyEquipment	1,939	536	3,840	4,000		4,000	
115	913	9139370	Wastewater Treatment Plant	52077	Technology & PC Hardware	-	-	1,500	1,500		1,500	
116	913	9139370	Wastewater Treatment Plant	53001	NaturalGas	21,052	29,512	34,000	34,000		34,000	
117	913	9139370	Wastewater Treatment Plant	53003	Electricity	599	650	700	700		700	
118	913	9139370	Wastewater Treatment Plant	53004	Telecommunications	9,814	2,614	8,000	8,000		8,000	
119	913	9139370	Wastewater Treatment Plant	53011	EquipmentRental	2,154	2,185	2,700	2,500		2,500	
120	913	9139370	Wastewater Treatment Plant	53023	Repair-HVAC	6,482	19,856	10,500	10,500		10,500	
121	913	9139370	Wastewater Treatment Plant	53030	Repair-Equipment	83,860	11,918	57,110	50,000		50,000	
122	913	9139370	Wastewater Treatment Plant	53053	Licenses & Fees	21,414	21,104	19,000	19,000		19,000	
123	913	9139370	Wastewater Treatment Plant	53054	Dues & Subscriptions	-	-	-	-		-	
124	913	9139370	Wastewater Treatment Plant	53055	Training	945	2,020	6,137	1,500		1,500	
125	913	9139370	Wastewater Treatment Plant	53059	Insurance-Liability	-	2,658	14,077	3,060		3,060	
126	913	9139370	Wastewater Treatment Plant	53063	Lab Testing	20,631	18,425	30,000	30,000		30,000	
127	913	9139370	Wastewater Treatment Plant	53064	Contract for Services	10,617	11,806	42,000	42,000		42,000	
128	913	9139370	Wastewater Treatment Plant	53066	MiscellaneousServices	15,181	1,698	2,000	2,000		2,000	
129	913	9139370	Wastewater Treatment Plant	53069	ProfessionalServices	600	-	-	-		-	
130	913	9139370	Wastewater Treatment Plant	53071	Software Maintenance	11,138	9,147	10,000	10,000		10,000	
131	913	9139370	Wastewater Treatment Plant	53124	Tort Claim	-	-	-	-		-	
132	913	9139370	Wastewater Treatment Plant	53127	Janitorial Services	2,750	3,000	4,800	4,800		4,800	
133	913	9139370	Wastewater Treatment Plant	52029	Printed Materials	-	-	50	100		100	
134	913	9139370	Wastewater Treatment Plant	52081	Fuel	6,567	11,689	15,000	5,000		5,000	
135	913	9139370	Wastewater Treatment Plant	52082	SystemComponents	5,851	6,051	18,840	22,000		22,000	
136	913	9139370	Wastewater Treatment Plant	53057	Advertising	-	-	-	-		-	
137	913	9139370	Wastewater Treatment Plant	53020	Repair-Structures	575	-	-	-		-	
138	913	9139370	Wastewater Treatment Plant	53122	Grit Disposal	4,501	6,711	9,500	9,500		9,500	
139	913	9139370	Wastewater Treatment Plant	53130	Repair-Infrastructure	-	-	-	-		-	
140	913	9139370	Wastewater Treatment Plant	54008	Other Equipment	18,866	20,038	-	-		-	
141	913	9139370	Wastewater Treatment Plant	52031	Office Supplies	-	244	150	250		250	
						\$ 361,395	\$ 293,687	\$ 464,547	\$ 440,310		\$ 440,310	
142	913	9139370	Wastewater Treatment Plant	Total		\$ 985,930	\$ 983,650	\$ 1,028,023	\$ 999,253		\$ 1,185,776	
143	Wastewater - Watershed											
144	Personnel											
145	913	9139311	Wastewater - Watershed	51001	Full Time	\$ -	\$ 128,387	\$ 130,758	\$ 133,169		\$ 133,169	
146	913	9139311	Wastewater - Watershed	51003	Overtime	-	30	100	100		100	
147	913	9139311	Wastewater - Watershed	51021	Social Security	-	8,775	10,011	10,195		10,195	
148	913	9139311	Wastewater - Watershed	51022	Retirement	-	7,222	7,851	7,996		7,996	
149	913	9139311	Wastewater - Watershed	51023	Health Insurance	-	18,492	-	-	21,598	21,598	A
						\$ -	\$ 162,906	\$ 148,720	\$ 151,460		\$ 173,058	
150	O&M											
151	913	9139311	Wastewater - Watershed	52012	Vehicle Repair Parts	\$ -	\$ 534	\$ 750	750		\$ 750	
152	913	9139311	Wastewater - Watershed	52031	Office Supplies	-	45	200	200		200	

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
153	913	9139311	Wastewater - Watershed	52032	Lab Supplies	-	1,284	1,500	1500		1,500	
154	913	9139311	Wastewater - Watershed	52034	Postage	-	-	400	400		400	
155	913	9139311	Wastewater - Watershed	52042	Food	-	240	200	200		200	
156	913	9139311	Wastewater - Watershed	52043	Vehicle Fuel & Oil	-	1,296	1,200	1200		1,200	
157	913	9139311	Wastewater - Watershed	52046	Supplies	-	14	200	200		200	
158	913	9139311	Wastewater - Watershed	52048	Safety Equipment	-	-	400	400		400	
159	913	9139311	Wastewater - Watershed	52077	Technology & PC Hardware	-	30	-	0		-	
160	913	9139311	Wastewater - Watershed	53004	Telecommunications	-	2,598	3,000	3000		3,000	
161	913	9139311	Wastewater - Watershed	53054	Dues & Subscriptions	-	644	500	500		500	
162	913	9139311	Wastewater - Watershed	53055	Training	-	200	1,000	1000		1,000	
163	913	9139311	Wastewater - Watershed	53057	Advertising	-	382	1,000	1000		1,000	
164	913	9139311	Wastewater - Watershed	53063	Lab Testing	-	18,560	20,000	20000		20,000	
165	913	9139311	Wastewater - Watershed	53068	Travel Expense	-	-	2,000	2000		2,000	
166	913	9139311	Wastewater - Watershed	53069	Professional Services	-	-	1,500	1500		1,500	
167	913	9139311	Wastewater - Watershed	53105	Special Event Services	-	19,243	35,000	35000		35,000	
168	913	9139311	Wastewater - Watershed	56001	Indirect Costs	-	12,702	12,702	12,702		12,702	
169	913	9139311	Wastewater - Watershed	52041	Clothing & Uniforms	-	-	225	225		225	
						\$ -	\$ 57,771	\$ 81,777	\$ 81,777		\$ 81,777	
170	913	9139311	Wastewater - Watershed	Total		\$ -	\$ 162,906	\$ 148,720	\$ 233,237		\$ 254,835	
171	Wastewater - Construction Inspection											
172	Personnel											
173	913	9139335	WW: Construction Inspection	51001	Full Time	\$ -	\$ 128,387	\$ 65,844	\$ 63,399		\$ 63,399	
174	913	9139335	WW: Construction Inspection	51003	Overtime	-	30	330	330		330	
175	913	9139335	WW: Construction Inspection	51005	Social Security	-	8,775	-	4,875		4,875	
176	913	9139335	WW: Construction Inspection	51021	Retirement	-	7,222	5,062	3,824		3,824	
177	913	9139335	WW: Construction Inspection	51022	Health Insurance	-	18,492	3,970		21,598	21,598	A
178	913	9139335	WW: Construction Inspection	53064	Contract for Services	-	-	-			-	
						\$ -	\$ 162,906	\$ 75,206	\$ 72,428		\$ 94,026	
171	Other Expenses											
179	913	9131110	Wastewater Contingency Fund	53067	Contingency	-	-	54,858	75,000		\$ 75,000	
180	913	9139315	WUE-WW Administration	53076	Bad Debt Expense	25,667	43,251	30,000	45,000		45,000	
181	913	9139370	Wastewater Treatment Plant	54009	Construction Contracts	2,085,143	345,058	379,228			-	
182	913	9139366	Waste Line Management	54009	Construction Contracts	112,535	127,256	1,430,116			-	
183	913	9139366	Waste Line Management	54013	Land Acquisition	-	50,233	684,768			-	
184	913	9139317	Wastewater Capital Improvement	54009	Construction Contracts	210,176	536,892	12,526,595			-	
185	913	9179317	Wastewater Capital Improvement	54008	Other Equipment	27,328	-	-			-	
186			Other O&M Costs	Total		\$ 2,460,849	\$ 1,102,690	\$ 15,105,565	\$ 120,000		\$ 120,000	
187	SUA OH Allocation & Transfers											
188	913	9130000	Transfer Out-Fixed Assets	71002	SUA-Wastewater Fund	-	31,278	-			\$ -	
189	913	9139315	WUE-WW Administration	56002	SUA Overhead Allocation	389,716	300,478	254,181	\$ 298,360		298,360	
190	913		Clearing-Pcard Inventory	52998	SUA-Wastewater Fund	-	-	-			-	
191	913	9130000	SUA - Wastewater Fund	71000	Transfer Out	-	6,035,600	380,745	454,199	(454,199)	-	A
192	913	9230000	Wastewater Retention Fund	71000	Transfer Out	-	-	2,350,000			-	
193			SUA OH Allocation	Total		\$ 389,716	\$ 6,367,356	\$ 2,984,926	\$ 752,559		\$ 298,360	
194	Indirect Co	913	9139315	WUE-W Administration	56001	Indirect Costs	196,112	196,112	196,112		\$ 196,112	
						\$ 196,112	\$ 196,112	\$ 196,112	\$ 196,112		\$ 196,112	
195	Debt Service											
196	913	9139315	WUE-WW Administration	55005	Principal-2009 CWSRF Loan	\$ -	\$ -	\$ 64,059	\$ 65,877		\$ 65,877	
197	913	9139315	WUE-WW Administration	55505	Interest-2009 CWSRF Loan	18,535	16,765	15,476	13,659		13,659	
198	913	9139315	WUE-WW Administration	55006	Principal-CWSRF Note	-	-	605,336	490,431		490,431	
199	913	9139315	WUE-WW Administration	55006	Interest -CWSRF Note	52,351	37,044	11,637	4,305		4,305	
200	913	9139315	WUE-WW Administration	55951	Trustee Fiscal Fees	500	500	1,000	1,000		1,000	

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Adjustments	Test Year	Notes
201	913	9139310	Utilities Wastewater Admin	55506	Interest Exp-CWSRF	(4,380)	(4,508)	-			-	
202	913	9139315	WUE-WW Administration	55015	Principal-2023 CWSRF			208,334		-	-	B
203	913	9139315	WUE-WW Administration	55515	Interest Exp-2023 CWSRF			328,125	170,670	(0)	170,670	B
						\$ 67,005	\$ 49,802	\$ 1,233,967	\$ 745,942		\$ 745,942	
204	Capital Costs											
205			PAYG		Capital					2,500,000	\$ 2,500,000	C
206			Future Debt Service		Capital						-	
207	913	9139300	Wastewater General	54999	Transfer to Assets-Capital	(2,472,954)	\$ (1,014,020)				-	
208	913	9139300	Wastewater General	57000	Depreciation Expense	1,629,716	1,613,414				-	
209	913	9139348	Operations Wastewatr Line Mgmt	54001	Vehicles	-	-	676,593			-	
210					Repair Manholes & Sewerlines					79,082	79,082	D
211					Replace Piping & Valves					42,583	42,583	D
212					UV channel bulbs and electronic components/wiring					30,416	30,416	D
213					LS Motor/Pump Service					18,250	18,250	D
						\$ (843,238)	\$ 599,395	\$ 676,593	\$ -		\$ 2,670,331	
214					Total Expenses	\$ 4,783,836	\$ 10,953,293	\$ 23,077,238	\$ 4,695,163		\$ 7,365,494	
215	Revenues											
216	913	9130000	SUA-Wastewater Fund	46005	Interest-Long Term Bond Fund	\$ 1	\$ -	\$ -	\$ -		\$ -	
217	913	9130000	Wastewater General	44503	Wastewater Sales	6,992,177	7,165,043	7,100,000	7,300,000	(7,300,000)	-	E
218	913	9130000	Wastewater General	48217	Capacity Fee	119,550	222,375	60,000	116,000		116,000	
219	913	9130000	Wastewater General	48220	Water Closet Fee	49,500	78,100	40,000	50,000		50,000	
220	913	9130000	Wastewater General	48602	Lease Repayment	(23,245)	24,873	-	-		-	
221	913	9130000	Wastewater General	48700	Miscellaneous Revenue	4,800	7,690	-	-		-	
222	913	9130000	Wastewater General	48903	SUA Revenue Allocation	461,345	497,437	400,307	444,020		444,020	
223	913	9130000	Wastewater General	68000	Contributed Assets	271,200	80,424	-	-		-	
224	913	9130000	Wastewater Retention Fund	61000	Transfer In		6,000,000	-	-		-	
225					Total Revenues	\$ 7,875,329	\$ 14,075,941	\$ 7,600,307	\$ 7,910,020		\$ 610,020	
226					Revenue Requirement	\$ (3,091,493)	\$ (3,122,648)	\$ 15,476,931	\$ (3,214,857)		\$ 6,755,474	

Notes:

- A Reallocated SUA costs to the health insurance line items of the budget.
 B 2024 payment is interest only. See debt service schedule.
 C PAYG for capital projects
 D Annual capital expenses presented in CIP from Client.
 E To be determined by Rate Study.

City of Stillwater, OK
Water & Wastewater Cost of Service
Outstanding Debt Service

	FY 2023	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
Wastewater											
CWSRF LOAN #ORF-04-0010-CW											
Principal	\$ 483,433	\$ 490,431	\$ 492,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 11,325	\$ 4,305	\$ 1,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWSRF LOAN #ORF-09-0024-CW											
Principal	\$ 64,059	\$ 65,876	\$ 67,827	\$ 69,794	\$ 71,818	\$ 73,883	\$ 76,044	\$ 78,249	\$ 39,969	\$ -	\$ -
Interest	\$ 15,476	\$ 13,658	\$ 11,707	\$ 9,740	\$ 7,716	\$ 5,651	\$ 3,490	\$ 1,285	\$ 102	\$ -	\$ -
CWSRF LOAN #ORF-21-0025-CW											
Principal		\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667
Interest		\$ 170,670	\$ 168,350	\$ 159,072	\$ 149,794	\$ 140,515	\$ 131,237	\$ 121,959	\$ 112,680	\$ 103,402	\$ 94,124
Total Wastewater Debt Service	\$ 574,292	\$ 744,940	\$ 1,059,337	\$ 555,273	\$ 545,995	\$ 536,716	\$ 527,438	\$ 518,160	\$ 469,418	\$ 420,069	\$ 410,790
Water											
DWSRF LOAN #ORF-16-0007-DW											
Principal	\$ 996,666	\$ 996,666	\$ 996,666	\$ 996,666	\$ 996,666	\$ 996,666	\$ 996,666	\$ 996,666	\$ 996,666	\$ 996,666	\$ 996,666
Interest	\$ 527,111	\$ 503,988	\$ 480,865	\$ 457,743	\$ 434,620	\$ 411,497	\$ 388,375	\$ 365,252	\$ 342,130	\$ 319,007	\$ 295,884
DWSRF LOAN #ORF-18-0001-DW											
Principal	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000
Interest	\$ 160,912	\$ 149,656	\$ 138,400	\$ 127,144	\$ 115,888	\$ 104,632	\$ 93,376	\$ 82,120	\$ 70,864	\$ 59,608	\$ 48,352
USACE Note, September 26, 1980											
Principal	\$ 39,868	\$ 41,153	\$ 42,479	\$ 43,848	\$ 45,260	\$ 46,719	\$ 48,224	\$ 49,778	51,382	53,037	54,746
Interest	\$ 20,342	\$ 19,057	\$ 17,731	\$ 16,362	\$ 14,950	\$ 13,491	\$ 11,986	\$ 10,432	8,828	7,173	5,464
DWSRF ORF-09-0030-DW											
Principal	\$ 327,379	\$ 327,283	\$ 327,187	\$ 327,090	\$ 326,994	\$ 326,898	\$ 326,802	\$ 326,706	\$ 326,609	\$ 326,515	\$ -
Interest	\$ 327,340	\$ 327,242	\$ 327,151	\$ 327,057	\$ 326,962	\$ 326,861	\$ 326,773	\$ 326,678	\$ 326,583	\$ 80,899	\$ -
Total Water Debt Service	\$ 2,819,618	\$ 2,785,045	\$ 2,750,479	\$ 2,715,910	\$ 2,681,340	\$ 2,646,765	\$ 2,612,201	\$ 2,577,632	\$ 2,543,062	\$ 2,262,905	\$ 1,821,112
Total Debt Service	\$ 3,393,911	\$ 3,529,985	\$ 3,809,817	\$ 3,271,183	\$ 3,227,335	\$ 3,183,482	\$ 3,139,640	\$ 3,095,792	\$ 3,012,481	\$ 2,682,974	\$ 2,231,903

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Capital Improvement Project Forecast

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
	Project Classification	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	
1	WATER											
2	Water WL	\$ 3,651,851	\$ 6,710,620	\$ 3,101,059	\$ 17,359,751	\$ 8,369,041	\$ 13,419,129	\$ 4,654,839	\$ 19,573,805	\$ 56,262,791	\$ 4,282,154	\$ 137,385,041
3	Water WL MC	437,995	514,732	528,478	699,065	734,429	771,503	859,494	759,530	599,426	623,404	6,528,056
4	Water WP	-	75,000	821,141	768,588	-	-	320,206	-	-	540,283	2,525,219
5	Water WT	53,165,671	66,982,724	34,226,266	47,925,054	12,362,847	11,891,138	8,979,256	61,186,291	20,087,820	26,552,023	343,359,088
6	Water WT MC	322,656	67,113	287,400	-	148,024	266,326	196,477	91,246	104,247	27,014	1,510,502
7	Total Water CIP	\$ 57,578,173	\$ 74,350,189	\$ 38,964,344	\$ 66,752,458	\$ 21,614,341	\$ 26,348,096	\$ 15,010,272	\$ 81,610,871	\$ 77,054,284	\$ 32,024,877	\$ 491,307,906
8	SEWER											
9	Sewer SL	\$ 7,394,069	\$ 6,585,680	\$ 3,624,341	\$ 14,982,486	\$ 6,137,178	\$ 4,422,928	\$ 15,419,128	\$ 3,202,191	\$ 5,333,563	\$ 1,491,181	\$ 68,592,745
10	Sewer SL MC	\$ 212,914	\$ 310,003	\$ 335,563	\$ 287,400	\$ 441,227	\$ 429,271	\$ 731,241	\$ 336,217	\$ 166,507	\$ 173,168	\$ 3,423,509
11	Sewer SP	\$ -	\$ 2,589,096	\$ 1,059,272	\$ 14,591,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,240,161
12	Sewer ST	\$ 498,181	\$ 2,609,177	\$ 3,520,890	\$ 867,992	\$ 539,993	\$ 813,016	\$ 1,040,021	\$ 553,870	\$ 39,274	\$ 839,816	\$ 11,322,232
13	Sewer ST MC	\$ 982,883	\$ 386,074	\$ 154,225	\$ 345,581	\$ 138,257	\$ 215,192	\$ 688,578	\$ 100,340	\$ 66,603	\$ 69,267	\$ 3,147,000
14	Total Sewer CIP	\$ 9,088,047	\$ 12,480,030	\$ 8,694,291	\$ 31,075,251	\$ 7,256,655	\$ 5,880,407	\$ 17,878,968	\$ 4,192,617	\$ 5,605,948	\$ 2,573,432	\$ 104,725,647
15	TOTAL CIP	\$ 66,666,221	\$ 86,830,219	\$ 47,658,635	\$ 97,827,710	\$ 28,870,996	\$ 32,228,503	\$ 32,889,240	\$ 85,803,489	\$ 82,660,232	\$ 34,598,309	\$ 596,033,553
16	Water Funding Plan											
17	Pay-As-You-Go (PAYG)	\$ 5,000,000	\$ 5,174,952	\$ 5,356,026	\$ 5,543,436	\$ 5,737,404	\$ 5,938,158	\$ 6,145,937	\$ 6,360,986	\$ 6,583,560	\$ 6,813,922	
18	ARPA Funding	8,900,000										
19	Other Earmarks	2,500,000	2,500,000									
20	Total Funding, not debt related	\$ 16,400,000	\$ 7,674,952	\$ 5,356,026	\$ 5,543,436	\$ 5,737,404	\$ 5,938,158	\$ 6,145,937	\$ 6,360,986	\$ 6,583,560	\$ 6,813,922	
21	Total Debt Funded Water CIP	\$ 41,178,173	\$ 66,675,236	\$ 33,608,318	\$ 61,209,022	\$ 15,876,938	\$ 20,409,938	\$ 8,864,335	\$ 75,249,885	\$ 70,470,724	\$ 25,210,955	
22	Rev Bonds, 30 year, 5%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
23	Rev Bonds, 30 year, 5%	41,178,173	66,675,236	33,608,318	61,209,022	15,876,938	20,409,938	8,864,335	75,249,885	70,470,724	25,210,955	
24	Total	\$ 41,178,173	\$ 66,675,236	\$ 33,608,318	\$ 61,209,022	\$ 15,876,938	\$ 20,409,938	\$ 8,864,335	\$ 75,249,885	\$ 70,470,724	\$ 25,210,955	
25	Wastewater Funding											
26	PAYG	\$ 2,500,000	\$ 2,587,476	\$ 2,678,013	\$ 2,771,718	\$ 2,868,702	\$ 2,969,079	\$ 3,072,968	\$ 3,180,493	\$ 3,291,780	\$ 3,406,961	
27	ARPA Funding											
28	Earmark	2,500,000	2,500,000									
29	Total Funding, not debt related	\$ 5,000,000	\$ 5,087,476	\$ 2,678,013	\$ 2,771,718	\$ 2,868,702	\$ 2,969,079	\$ 3,072,968	\$ 3,180,493	\$ 3,291,780	\$ 3,406,961	
30	Total Debt Funded Water CIP	\$ 4,088,047	\$ 7,392,554	\$ 6,016,278	\$ 28,303,533	\$ 4,387,953	\$ 2,911,328	\$ 14,805,999	\$ 1,012,124	\$ 2,314,168	\$ -	
31	Rev Bonds, 30 year, 5%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
32	Rev Bonds, 30 year, 5%	4,088,047	7,392,554	6,016,278	28,303,533	4,387,953	2,911,328	14,805,999	1,012,124	2,314,168	-	
33	Total	\$ 4,088,047	\$ 7,392,554	\$ 6,016,278	\$ 28,303,533	\$ 4,387,953	\$ 2,911,328	\$ 14,805,999	\$ 1,012,124	\$ 2,314,168	\$ -	

City of Stillwater, OK
Water & Wastewater Cost of Service
Proposed Debt Service - Water, Scenario I

Line No		Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
Revenue Bonds/Private Placement Debt											
1	Debt Funded CIP										
2	Debt Issued	\$ 41,178,173	\$ 66,675,236	\$ 33,608,318	\$ 61,209,022	\$ 15,876,938	\$ 18,409,938	\$ 4,794,354	\$ 69,037,494	\$ 62,040,958	\$ 14,486,228
3	Total	\$ 41,178,173	\$ 66,675,236	\$ 33,608,318	\$ 61,209,022	\$ 15,876,938	\$ 18,409,938	\$ 4,794,354	\$ 69,037,494	\$ 62,040,958	\$ 14,486,228
4	Debt Issue	\$ -	\$ 2,705,486	\$ 2,705,486	\$ 2,705,486	\$ 2,705,486	\$ 2,705,486	\$ 2,705,486	\$ 2,705,486	\$ 2,705,486	\$ 2,705,486
5	Year of Issue	FY 2024									
6	Issue Amount	\$ 41,178,173									
7	Bond Issuance & Fees	\$ 411,782									
8	Total Issue Amount	\$ 41,589,955									
9	Issuance Cost	1.00%									
10	Interest Rate	5.00%									
11	Term (Years)	30									
12	Annual Payment	\$ 2,705,486									
13	First Payment in Year of Issue?	No									
14	Debt Issue	\$ -	\$ -	\$ 4,380,693	\$ 4,380,693	\$ 4,380,693	\$ 4,380,693	\$ 4,380,693	\$ 4,380,693	\$ 4,380,693	\$ 4,380,693
15	Year of Issue	FY 2025									
16	Issue Amount	\$ 66,675,236									
17	Bond Issuance & Fees	\$ 666,752									
18	Total Issue Amount	\$ 67,341,989									
19	Issuance Cost	1.00%									
20	Interest Rate	5.00%									
21	Term (Years)	30									
22	Annual Payment	\$ 4,380,693									
23	First Payment in Year of Issue?	No									
24	Debt Issue	\$ -	\$ -	\$ -	\$ 2,208,132	\$ 2,208,132	\$ 2,208,132	\$ 2,208,132	\$ 2,208,132	\$ 2,208,132	\$ 2,208,132
25	Year of Issue	FY 2026									
26	Issue Amount	\$ 33,608,318									
27	Bond Issuance & Fees	\$ 336,083									
28	Total Issue Amount	\$ 33,944,401									
29	Issuance Cost	1.00%									
30	Interest Rate	5.00%									
31	Term (Years)	30									
32	Annual Payment	\$ 2,208,132									
33	First Payment in Year of Issue?	No									
34	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ 4,021,552	\$ 4,021,552	\$ 4,021,552	\$ 4,021,552	\$ 4,021,552	\$ 4,021,552
35	Year of Issue	FY 2027									
36	Issue Amount	\$ 61,209,022									
37	Bond Issuance & Fees	\$ 612,090									
38	Total Issue Amount	\$ 61,821,112									
39	Issuance Cost	1.00%									
40	Interest Rate	5.00%									
41	Term (Years)	30									
42	Annual Payment	\$ 4,021,552									
43	First Payment in Year of Issue?	No									

City of Stillwater, OK
Water & Wastewater Cost of Service
Proposed Debt Service - Water, Scenario I

Line No		Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
44	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,043,146	\$ 1,043,146	\$ 1,043,146	\$ 1,043,146	\$ 1,043,146
45	Year of Issue	FY 2028									
46	Issue Amount	\$ 15,876,938									
47	Bond Issuance & Fees	\$ 158,769									
48	Total Issue Amount	\$ 16,035,707									
49	Issuance Cost	1.00%									
50	Interest Rate	5.00%									
51	Term (Years)	30									
52	Annual Payment	\$ 1,043,146									
53	First Payment in Year of Issue?	No									
54	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,209,569	\$ 1,209,569	\$ 1,209,569	\$ 1,209,569
55	Year of Issue	FY 2029									
56	Issue Amount	\$ 18,409,938									
57	Bond Issuance & Fees	\$ 184,099									
58	Total Issue Amount	\$ 18,594,037									
59	Issuance Cost	1.00%									
60	Interest Rate	5.00%									
61	Term (Years)	30									
62	Annual Payment	\$ 1,209,569									
63	First Payment in Year of Issue?	No									
64	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 314,998	\$ 314,998	\$ 314,998
65	Year of Issue	FY 2030									
66	Issue Amount	\$ 4,794,354									
67	Bond Issuance & Fees	\$ 47,944									
68	Total Issue Amount	\$ 4,842,298									
69	Issuance Cost	1.00%									
70	Interest Rate	5.00%									
71	Term (Years)	30									
72	Annual Payment	\$ 314,998									
73	First Payment in Year of Issue?	No									
74	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,535,898	\$ 4,535,898
75	Year of Issue	FY 2031									
76	Issue Amount	\$ 69,037,494									
77	Bond Issuance & Fees	\$ 690,375									
78	Total Issue Amount	\$ 69,727,869									
79	Issuance Cost	1.00%									
80	Interest Rate	5.00%									
81	Term (Years)	30									
82	Annual Payment	\$ 4,535,898									
83	First Payment in Year of Issue?	No									

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City of Stillwater, OK
Water & Wastewater Cost of Service
Proposed Debt Service - Water, Scenario II

Line No		Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
Revenue Bonds/Private Placement Debt											
1	Debt Funded CIP										
2	Debt Issued	\$ 34,644,059	\$ 32,641,944	\$ 35,326,659	\$ 14,538,675	\$ 40,130,836	\$ 31,967,892	\$ 17,172,169	\$ 40,742,633	\$ 28,869,372	\$ 38,728,786
3	Total	\$ 34,644,059	\$ 32,641,944	\$ 35,326,659	\$ 14,538,675	\$ 40,130,836	\$ 31,967,892	\$ 17,172,169	\$ 40,742,633	\$ 28,869,372	\$ 38,728,786
4	Debt Issue	\$ -	\$ 2,276,182	\$ 2,276,182	\$ 2,276,182	\$ 2,276,182	\$ 2,276,182	\$ 2,276,182	\$ 2,276,182	\$ 2,276,182	\$ 2,276,182
5	Year of Issue	FY 2024									
113	Issue Amount	\$ 34,644,059									
114	Bond Issuance & Fees	\$ 346,441									
115	Total Issue Amount	\$ 34,990,500									
116	Issuance Cost	1.00%									
117	Interest Rate	5.00%									
118	Term (Years)	30									
119	Annual Payment	\$ 2,276,182									
120	First Payment in Year of Issue?	No									
121	Debt Issue	\$ -	\$ -	\$ 2,144,639	\$ 2,144,639	\$ 2,144,639	\$ 2,144,639	\$ 2,144,639	\$ 2,144,639	\$ 2,144,639	\$ 2,144,639
122	Year of Issue	FY 2025									
123	Issue Amount	\$ 32,641,944									
124	Bond Issuance & Fees	\$ 326,419									
125	Total Issue Amount	\$ 32,968,364									
126	Issuance Cost	1.00%									
127	Interest Rate	5.00%									
128	Term (Years)	30									
129	Annual Payment	\$ 2,144,639									
130	First Payment in Year of Issue?	No									
131	Debt Issue	\$ -	\$ -	\$ -	\$ 2,321,030	\$ 2,321,030	\$ 2,321,030	\$ 2,321,030	\$ 2,321,030	\$ 2,321,030	\$ 2,321,030
132	Year of Issue	FY 2026									
133	Issue Amount	\$ 35,326,659									
134	Bond Issuance & Fees	\$ 353,267									
135	Total Issue Amount	\$ 35,679,926									
136	Issuance Cost	1.00%									
137	Interest Rate	5.00%									
138	Term (Years)	30									
139	Annual Payment	\$ 2,321,030									
140	First Payment in Year of Issue?	No									

City of Stillwater, OK
Water & Wastewater Cost of Service
Proposed Debt Service - Water, Scenario II

Line No		Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
141	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ 955,219	\$ 955,219	\$ 955,219	\$ 955,219	\$ 955,219	\$ 955,219
142	Year of Issue	FY 2027									
143	Issue Amount	\$ 14,538,675									
144	Bond Issuance & Fees	\$ 145,387									
145	Total Issue Amount	\$ 14,684,062									
146	Issuance Cost	1.00%									
147	Interest Rate	5.00%									
148	Term (Years)	30									
149	Annual Payment	\$ 955,219									
150	First Payment in Year of Issue?	No									
151	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,636,674	\$ 2,636,674	\$ 2,636,674	\$ 2,636,674	\$ 2,636,674
152	Year of Issue	FY 2028									
153	Issue Amount	\$ 40,130,836									
154	Bond Issuance & Fees	\$ 401,308									
155	Total Issue Amount	\$ 40,532,145									
156	Issuance Cost	1.00%									
157	Interest Rate	5.00%									
158	Term (Years)	30									
159	Annual Payment	\$ 2,636,674									
160	First Payment in Year of Issue?	No									
161	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,353	\$ 2,100,353	\$ 2,100,353	\$ 2,100,353
162	Year of Issue	FY 2029									
163	Issue Amount	\$ 31,967,892									
164	Bond Issuance & Fees	\$ 319,679									
165	Total Issue Amount	\$ 32,287,571									
166	Issuance Cost	1.00%									
167	Interest Rate	5.00%									
168	Term (Years)	30									
169	Annual Payment	\$ 2,100,353									
170	First Payment in Year of Issue?	No									
171	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,128,245	\$ 1,128,245	\$ 1,128,245
172	Year of Issue	FY 2030									
173	Issue Amount	\$ 17,172,169									
174	Bond Issuance & Fees	\$ 171,722									
175	Total Issue Amount	\$ 17,343,891									
176	Issuance Cost	1.00%									
177	Interest Rate	5.00%									
178	Term (Years)	30									
179	Annual Payment	\$ 1,128,245									
180	First Payment in Year of Issue?	No									

City of Stillwater, OK
Water & Wastewater Cost of Service
Proposed Debt Service - Water, Scenario II

Line No		Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
181	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,676,870	\$ 2,676,870
182	Year of Issue										
183	Issue Amount	\$ 40,742,633									
184	Bond Issuance & Fees	\$ 407,426									
185	Total Issue Amount	\$ 41,150,059									
186	Issuance Cost	1.00%									
187	Interest Rate	5.00%									
188	Term (Years)	30									
189	Annual Payment	\$ 2,676,870									
190	First Payment in Year of Issue?	No									
191	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,896,774
192	Year of Issue										
193	Issue Amount	\$ 28,869,372									
194	Bond Issuance & Fees	\$ 288,694									
195	Total Issue Amount	\$ 29,158,066									
196	Issuance Cost	1.00%									
197	Interest Rate	5.00%									
198	Term (Years)	30									
199	Annual Payment	\$ 1,896,774									
200	First Payment in Year of Issue?	No									
201	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202	Year of Issue										
203	Issue Amount	\$ 38,728,786									
204	Bond Issuance & Fees	\$ 387,288									
205	Total Issue Amount	\$ 39,116,074									
206	Issuance Cost	1.00%									
207	Interest Rate	5.00%									
208	Term (Years)	30									
209	Annual Payment	\$ 2,544,557									
210	First Payment in Year of Issue?	No									
		\$ -	\$ 2,276,182	\$ 4,420,822	\$ 6,741,852	\$ 7,697,071	\$ 10,333,745	\$ 12,434,098	\$ 13,562,343	\$ 16,239,214	\$ 18,135,988
Total Water Debt Service		\$ -	\$ 2,276,182	\$ 4,420,822	\$ 6,741,852	\$ 7,697,071	\$ 10,333,745	\$ 12,434,098	\$ 13,562,343	\$ 16,239,214	\$ 18,135,988
Total Wastewater Debt Service		\$ -	\$ 268,593	\$ 754,298	\$ 1,149,579	\$ 3,009,176	\$ 3,297,473	\$ 3,488,753	\$ 4,461,536	\$ 4,528,035	\$ 4,680,080
Total Proposed Debt Service		\$ -	\$ 2,544,775	\$ 5,175,120	\$ 7,891,431	\$ 10,706,248	\$ 13,631,219	\$ 15,922,852	\$ 18,023,880	\$ 20,767,249	\$ 22,816,068
Total Outstanding Debt Service		2,785,045	2,750,479	2,715,910	2,681,340	2,646,765	2,612,201	2,577,632	2,543,062	2,262,905	1,821,112
Total Debt Service		2,785,045	5,295,254	7,891,029	10,572,771	13,353,013	16,243,420	18,500,484	20,566,942	23,030,154	24,637,180

City of Stillwater, OK
Water & Wastewater Cost of Service
Proposed Debt Service - Wastewater

Line No		Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
Revenue Bonds/Private Placement Debt											
1	Debt Funded CIP										
2	Debt Issuance 1	\$ 4,088,047	\$ 7,392,554	\$ 6,016,278	\$ 28,303,533	\$ 4,387,953	\$ 2,911,328	\$ 14,805,999	\$ 1,012,124	\$ 2,314,168	\$ -
3	Total	\$ 4,088,047	\$ 7,392,554	\$ 6,016,278	\$ 28,303,533	\$ 4,387,953	\$ 2,911,328	\$ 14,805,999	\$ 1,012,124	\$ 2,314,168	\$ -
4	Debt Issue	\$ -	\$ 268,593	\$ 268,593	\$ 268,593	\$ 268,593	\$ 268,593	\$ 268,593	\$ 268,593	\$ 268,593	\$ 268,593
5	Year of Issue	FY 2024									
6	Issue Amount	\$ 4,088,047									
7	Bond Issuance & Fees	\$ 40,880									
8	Total Issue Amount	\$ 4,128,928									
9	Issuance Cost	1.00%									
10	Interest Rate	5.00%									
11	Term (Years)	30.00									
12	Annual Payment	\$ 268,593									
13	First Payment in Year of Issue?	No									
14	Debt Issue	\$ -	\$ -	\$ 485,705	\$ 485,705	\$ 485,705	\$ 485,705	\$ 485,705	\$ 485,705	\$ 485,705	\$ 485,705
15	Year of Issue	FY 2025									
16	Issue Amount	\$ 7,392,554									
17	Bond Issuance & Fees	\$ 73,926									
18	Total Issue Amount	\$ 7,466,480									
19	Issuance Cost	1.00%									
20	Interest Rate	5.00%									
21	Term (Years)	30.00									
22	Annual Payment	\$ 485,705									
23	First Payment in Year of Issue?	No									
24	Debt Issue	\$ -	\$ -	\$ -	\$ 395,281	\$ 395,281	\$ 395,281	\$ 395,281	\$ 395,281	\$ 395,281	\$ 395,281
25	Year of Issue	FY 2026									
26	Issue Amount	\$ 6,016,278									
27	Bond Issuance & Fees	\$ 60,163									
28	Total Issue Amount	\$ 6,076,440									
29	Issuance Cost	1.00%									
30	Interest Rate	5.00%									
31	Term (Years)	30.00									
32	Annual Payment	\$ 395,281									
33	First Payment in Year of Issue?	No									

City of Stillwater, OK
Water & Wastewater Cost of Service
Proposed Debt Service - Wastewater

Line No		Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
34	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ 1,859,597	\$ 1,859,597	\$ 1,859,597	\$ 1,859,597	\$ 1,859,597	\$ 1,859,597
35	Year of Issue	FY 2027									
36	Issue Amount	\$ 28,303,533									
37	Bond Issuance & Fees	\$ 283,035									
38	Total Issue Amount	\$ 28,586,569									
39	Issuance Cost	1.00%									
40	Interest Rate	5.00%									
41	Term (Years)	30.00									
42	Annual Payment	\$ 1,859,597									
43	First Payment in Year of Issue?	No									
44	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,297	\$ 288,297	\$ 288,297	\$ 288,297	\$ 288,297
45	Year of Issue	FY 2028									
46	Issue Amount	\$ 4,387,953									
47	Bond Issuance & Fees	\$ 43,880									
48	Total Issue Amount	\$ 4,431,833									
49	Issuance Cost	1.00%									
50	Interest Rate	5.00%									
51	Term (Years)	30.00									
52	Annual Payment	\$ 288,297									
53	First Payment in Year of Issue?	No									
54	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,280	\$ 191,280	\$ 191,280	\$ 191,280
55	Year of Issue	FY 2029									
56	Issue Amount	\$ 2,911,328									
57	Bond Issuance & Fees	\$ 29,113									
58	Total Issue Amount	\$ 2,940,441									
59	Issuance Cost	1.00%									
60	Interest Rate	5.00%									
61	Term (Years)	30.00									
62	Annual Payment	\$ 191,280									
63	First Payment in Year of Issue?	No									
64	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 972,783	\$ 972,783	\$ 972,783
65	Year of Issue	FY 2030									
66	Issue Amount	\$ 14,805,999									
67	Bond Issuance & Fees	\$ 148,060									
68	Total Issue Amount	\$ 14,954,059									
69	Issuance Cost	1.00%									
70	Interest Rate	5.00%									
71	Term (Years)	30.00									
72	Annual Payment	\$ 972,783									
73	First Payment in Year of Issue?	No									

City of Stillwater, OK
Water & Wastewater Cost of Service
Proposed Debt Service - Wastewater

Line No		Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
74	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,499	\$ 66,499
75	Year of Issue										
76	Issue Amount										
77	Bond Issuance & Fees										
78	Total Issue Amount										
79	Issuance Cost										
80	Interest Rate										
81	Term (Years)										
82	Annual Payment										
83	First Payment in Year of Issue?										
84	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,045
85	Year of Issue										
86	Issue Amount										
87	Bond Issuance & Fees										
88	Total Issue Amount										
89	Issuance Cost										
90	Interest Rate										
91	Term (Years)										
92	Annual Payment										
93	First Payment in Year of Issue?										
94	Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Year of Issue										
96	Issue Amount										
97	Bond Issuance & Fees										
98	Total Issue Amount										
99	Issuance Cost										
100	Interest Rate										
101	Term (Years)										
102	Annual Payment										
103	First Payment in Year of Issue?										
Total Wastewater Debt Service		\$ -	\$ 268,593	\$ 754,298	\$ 1,149,579	\$ 3,009,176	\$ 3,297,473	\$ 3,488,753	\$ 4,461,536	\$ 4,528,035	\$ 4,680,080

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Water RR, Scenario I

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
1	Expenses														
2	Utilities Water Admin														
3	Personnel														
4	912	9129215	WUE-W Admin	51001	Full Time	\$ 519,147	\$ 534,721	\$ 550,763	\$ 567,286	\$ 584,305	\$ 601,834	\$ 619,889	\$ 638,485	\$ 657,640	\$ 677,369
5	912	9129215	WUE-W Admin	51003	Overtime	500	525	551	579	608	638	670	704	739	776
6	912	9129215	WUE-W Admin	51021	Social Security	39,753	41,741	43,828	46,019	48,320	50,736	53,273	55,936	58,733	61,670
7	912	9129215	WUE-W Admin	51022	Retirement	31,179	32,738	34,375	36,094	37,898	39,793	41,783	43,872	46,066	48,369
8	912	9129215	WUE-W Admin	51023	Health Insurance	65,514	68,790	72,229	75,841	79,633	83,614	87,795	92,185	96,794	101,634
						\$ 656,093	\$ 678,515	\$ 701,746	\$ 725,818	\$ 750,763	\$ 776,615	\$ 803,409	\$ 831,182	\$ 859,971	\$ 889,817
9	O&M														
10	912	9129215	WUE-W Admin	52012	VehicleRepairParts	\$ 1,000	\$ 1,032	\$ 1,066	\$ 1,100	\$ 1,136	\$ 1,173	\$ 1,211	\$ 1,250	\$ 1,291	\$ 1,332
11	912	9129215	WUE-W Admin	52031	OfficeSupplies	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
12	912	9129215	WUE-W Admin	52034	Postage	300	310	320	330	341	352	363	375	387	400
13	912	9129215	WUE-W Admin	52040	Books&Publications	350	361	373	385	398	410	424	438	452	466
14	912	9129215	WUE-W Admin	52042	Food	1,200	1,239	1,279	1,320	1,363	1,407	1,453	1,500	1,549	1,599
15	912	9129215	WUE-W Admin	52043	VehicleFuel&Oil	1,100	1,136	1,172	1,210	1,250	1,290	1,332	1,375	1,420	1,466
16	912	9129215	WUE-W Admin	52046	Supplies	500	516	533	550	568	586	605	625	645	666
17	912	9129215	WUE-W Admin	52048	Safety Equipment	700	723	746	770	795	821	848	875	903	933
18	912	9129215	WUE-W Admin	52077	Technology & PC Hardware	500	516	533	550	568	586	605	625	645	666
19	912	9129215	WUE-W Admin	53002	Water	29,500	30,456	31,442	32,461	33,513	34,598	35,719	36,877	38,071	39,305
20	912	9129215	WUE-W Admin	53004	Telecommunications	5,000	5,162	5,329	5,502	5,680	5,864	6,054	6,250	6,453	6,662
21	912	9129215	WUE-W Admin	53013	Land Rental	5,250	5,420	5,596	5,777	5,964	6,157	6,357	6,563	6,775	6,995
22	912	9129215	WUE-W Admin	53018	Repair-Vehicles	300	310	320	330	341	352	363	375	387	400
23	912	9129215	WUE-W Admin	53053	Licenses & Fees	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
24	912	9129215	WUE-W Admin	53054	Dues&Subscriptions	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
25	912	9129215	WUE-W Admin	53055	Training	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
26	912	9129215	WUE-W Admin	53057	Advertising	5,000	5,162	5,329	5,502	5,680	5,864	6,054	6,250	6,453	6,662
27	912	9129215	WUE-W Admin	53064	Contract for Services	-	-	-	-	-	-	-	-	-	-
28	912	9129215	WUE-W Admin	53066	MiscellaneousServices	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
29	912	9129215	WUE-W Admin	53068	TravelExpense	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
30	912	9129215	WUE-W Admin	53069	ProfessionalServices	160,000	165,184	170,535	176,060	181,764	187,653	193,732	200,009	206,489	213,178
31	912	9129215	WUE-W Admin	53071	Software Maintenance	80,000	82,592	85,268	88,030	90,882	93,826	96,866	100,004	103,244	106,589
32	912	9129215	WUE-W Admin	52041	Clothing & Uniforms	-	-	-	-	-	-	-	-	-	-
33	912	9129215	WUE-W Admin	52084	Furniture, Fixtures & Equipmnt	-	-	-	-	-	-	-	-	-	-
						\$ 308,700	\$ 318,701	\$ 329,026	\$ 339,686	\$ 350,691	\$ 362,053	\$ 373,782	\$ 385,892	\$ 398,394	\$ 411,301
34	912	9129215	Utilities Water Admin	Total		\$ 964,793	\$ 997,216	\$ 1,030,772	\$ 1,065,504	\$ 1,101,454	\$ 1,138,668	\$ 1,177,192	\$ 1,217,074	\$ 1,258,366	\$ 1,301,118
35	Operations Water Line Mgmt														
36	Personnel														
37	912	9129248	Operations Water Line Mgmt	51001	Full Time	1,225,596	1,262,364	1,300,235	1,339,242	1,379,419	1,420,802	1,463,426	1,507,328	1,552,548	1,599,125
38	912	9129248	Operations Water Line Mgmt	51003	Overtime	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133
39	912	9129248	Operations Water Line Mgmt	51005	On-Call	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027
40	912	9129248	Operations Water Line Mgmt	51021	Social Security	102,938	108,085	113,489	119,164	125,122	131,378	137,947	144,844	152,086	159,691
41	912	9129248	Operations Water Line Mgmt	51022	Retirement	80,736	84,773	89,011	93,462	98,135	103,042	108,194	113,604	119,284	125,248
42	912	9129248	Operations Water Line Mgmt	51023	Health Insurance	349,408	366,878	385,222	404,483	424,707	445,943	468,240	491,652	516,235	542,046
43	912	9129248	Operations Water Line Mgmt	51025	Workers' Compensation	-	-	-	-	-	-	-	-	-	-
						\$ 1,878,678	\$ 1,948,100	\$ 2,020,258	\$ 2,095,266	\$ 2,173,244	\$ 2,254,318	\$ 2,338,618	\$ 2,426,280	\$ 2,517,448	\$ 2,612,269
44	O&M														
45	912	9129248	Operations Water Line Mgmt	52005	Landscape Materials	\$ 3,000	\$ 3,097	\$ 3,198	\$ 3,301	\$ 3,408	\$ 3,518	\$ 3,632	\$ 3,750	\$ 3,872	\$ 3,997
46	912	9129248	Operations Water Line Mgmt	52012	VehicleRepairParts	37,500	38,715	39,969	41,264	42,601	43,981	45,406	46,877	48,396	49,964
47	912	9129248	Operations Water Line Mgmt	52014	Building Materials	250	258	266	275	284	293	303	313	323	333
48	912	9129248	Operations Water Line Mgmt	52024	EquipmentParts	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
49	912	9129248	Operations Water Line Mgmt	52031	Office Supplies	600	619	640	660	682	704	726	750	774	799
50	912	9129248	Operations Water Line Mgmt	52033	Medicine & Drugs	250	258	266	275	284	293	303	313	323	333
51	912	9129248	Operations Water Line Mgmt	52034	Postage	550	568	586	605	625	645	666	688	710	733
52	912	9129248	Operations Water Line Mgmt	52036	JanitorialSupplies	750	774	799	825	852	880	908	938	968	999
53	912	9129248	Operations Water Line Mgmt	52037	Concrete/Sand/Asphalt	80,000	82,592	85,268	88,030	90,882	93,826	96,866	100,004	103,244	106,589
54	912	9129248	Operations Water Line Mgmt	52039	Chemicals	800	819	838	858	878	899	921	942	965	987
55	912	9129248	Operations Water Line Mgmt	52041	Clothing&Uniforms	9,100	9,395	9,699	10,013	10,338	10,673	11,019	11,376	11,744	12,125
56	912	9129248	Operations Water Line Mgmt	52042	Food	950	981	1,013	1,045	1,079	1,114	1,150	1,188	1,226	1,266
57	912	9129248	Operations Water Line Mgmt	52043	VehicleFuel&Oil	48,000	49,555	51,161	52,818	54,529	56,296	58,120	60,003	61,947	63,954
58	912	9129248	Operations Water Line Mgmt	52045	MinorTools	14,000	14,454	14,922	15,405	15,904	16,420	16,952	17,501	18,068	18,653
59	912	9129248	Operations Water Line Mgmt	52046	Supplies	5,500	5,678	5,862	6,052	6,248	6,451	6,660	6,875	7,098	7,328
60	912	9129248	Operations Water Line Mgmt	52048	SafetyEquipment	8,500	8,775	9,060	9,353	9,656	9,969	10,292	10,625	10,970	11,325
61	912	9129248	Operations Water Line Mgmt	52077	Technology & PC Hardware	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999

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Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
62	912	9129248	Operations Water Line Mgmt	52082	SystemComponents	232,000	239,516	247,276	255,287	263,558	272,097	280,912	290,013	299,409	309,109
63	912	9129248	Operations Water Line Mgmt	53001	NaturalGas	1,800	1,858	1,919	1,981	2,045	2,111	2,179	2,250	2,323	2,398
64	912	9129248	Operations Water Line Mgmt	53003	Electricity	16,000	16,518	17,054	17,606	18,176	18,765	19,373	20,001	20,649	21,318
65	912	9129248	Operations Water Line Mgmt	53004	Telecommunications	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
66	912	9129248	Operations Water Line Mgmt	53011	Equipment Rental	3,500	3,613	3,730	3,851	3,976	4,105	4,238	4,375	4,517	4,663
67	912	9129248	Operations Water Line Mgmt	53018	Repair-Vehicles	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
68	912	9129248	Operations Water Line Mgmt	53020	Repair-Structures	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
69	912	9129248	Operations Water Line Mgmt	53023	Repair-HVAC	500	516	533	550	568	586	605	625	645	666
70	912	9129248	Operations Water Line Mgmt	53030	Repair-Equipment	2,500	2,581	2,665	2,751	2,840	2,932	3,027	3,125	3,226	3,331
71	912	9129248	Operations Water Line Mgmt	53053	Licenses & Fees	10,000	10,324	10,658	11,004	11,360	11,728	12,108	12,501	12,906	13,324
72	912	9129248	Operations Water Line Mgmt	53054	Dues & Subscriptions	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
73	912	9129248	Operations Water Line Mgmt	53055	Training	7,500	7,743	7,994	8,253	8,520	8,796	9,081	9,375	9,679	9,993
74	912	9129248	Operations Water Line Mgmt	53063	Lab Testing	17,000	17,551	18,119	18,706	19,312	19,938	20,584	21,251	21,939	22,650
75	912	9129248	Operations Water Line Mgmt	53064	Contract for Services	54,300	56,059	57,875	59,750	61,686	63,685	65,748	67,878	70,077	72,347
76	912	9129248	Operations Water Line Mgmt	53066	MiscellaneousServices	15,000	15,486	15,988	16,506	17,040	17,592	18,162	18,751	19,358	19,985
77	912	9129248	Operations Water Line Mgmt	53068	TravelExpense	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
78	912	9129248	Operations Water Line Mgmt	53071	Software Maintenance	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
79	912	9129248	Operations Water Line Mgmt	53124	Tort Claim	5,000	5,162	5,329	5,502	5,680	5,864	6,054	6,250	6,453	6,662
80	912	9129248	Operations Water Line Mgmt	53127	Janitorial Services	4,450	4,594	4,743	4,897	5,055	5,219	5,388	5,563	5,743	5,929
81	912	9129248	Operations Water Line Mgmt	53130	Repair-Infrastructure	10,000	10,324	10,658	11,004	11,360	11,728	12,108	12,501	12,906	13,324
82	912	9129248	Operations Water Line Mgmt	52061	Non-Project Materials	-	-	-	-	-	-	-	-	-	-
83	912	9129248	Operations Water Line Mgmt	52076	Inventory Shortage	-	-	-	-	-	-	-	-	-	-
84	912	9129248	Operations Water Line Mgmt	54021	New System Components	-	-	-	-	-	-	-	-	-	-
85	912	9129248	Operations Water Line Mgmt	53057	Advertising	-	-	-	-	-	-	-	-	-	-
86	912	9129248	Operations Water Line Mgmt	54001	Vehicles	-	-	-	-	-	-	-	-	-	-
						\$ 607,800	\$ 627,484	\$ 647,806	\$ 668,786	\$ 690,446	\$ 712,807	\$ 735,893	\$ 759,726	\$ 784,331	\$ 809,733
87	912	9129248	Operations Water Line Mgmt	53130	Total	\$ 2,486,478	\$ 2,575,584	\$ 2,668,064	\$ 2,764,052	\$ 2,863,690	\$ 2,967,125	\$ 3,074,511	\$ 3,186,006	\$ 3,301,779	\$ 3,422,002
88 Water Treatment Plant															
89 Personnel															
90	912	9129270	Water Treatment Plant	51001	Full Time	\$ 787,341	\$ 810,961	\$ 835,290	\$ 860,349	\$ 886,159	\$ 912,744	\$ 940,126	\$ 968,330	\$ 997,380	\$ 1,027,301
91	912	9129270	Water Treatment Plant	51003	Overtime	70,000	73,500	77,175	81,034	85,085	89,340	93,807	98,497	103,422	108,593
92	912	9129270	Water Treatment Plant	51021	Social Security	65,586	68,865	72,309	75,924	79,720	83,706	87,892	92,286	96,900	101,745
93	912	9129270	Water Treatment Plant	51022	Retirement	51,440	54,012	56,713	59,548	62,526	65,652	68,935	72,381	76,000	79,800
94	912	9129270	Water Treatment Plant	51023	Health Insurance	313,011	328,662	345,095	362,350	380,467	399,490	419,465	440,438	462,460	485,583
95	912	9129270	Water Treatment Plant	51025	Workers' Compensation	-	-	-	-	-	-	-	-	-	-
						\$ 1,287,378	\$ 1,336,000	\$ 1,386,581	\$ 1,439,204	\$ 1,493,958	\$ 1,550,932	\$ 1,610,224	\$ 1,671,933	\$ 1,736,163	\$ 1,803,023
96 O&M															
97	912	9129270	Water Treatment Plant	52012	VehicleRepairParts	\$ 9,500	\$ 9,808	\$ 10,126	\$ 10,454	\$ 10,792	\$ 11,142	\$ 11,503	\$ 11,876	\$ 12,260	\$ 12,657
98	912	9129270	Water Treatment Plant	52014	BuildingMaterials	6,550	6,762	6,981	7,207	7,441	7,682	7,931	8,188	8,453	8,727
99	912	9129270	Water Treatment Plant	52024	EquipmentParts	50,000	51,620	53,292	55,019	56,801	58,642	60,541	62,503	64,528	66,618
100	912	9129270	Water Treatment Plant	52032	Lab Supplies	65,000	67,106	69,280	71,524	73,842	76,234	78,704	81,254	83,886	86,604
101	912	9129270	Water Treatment Plant	52034	Postage	600	619	640	660	682	704	726	750	774	799
102	912	9129270	Water Treatment Plant	52036	JanitorialSupplies	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
103	912	9129270	Water Treatment Plant	52037	Concrete/Sand/Asphalt	500	516	533	550	568	586	605	625	645	666
104	912	9129270	Water Treatment Plant	52039	Chemicals	811,000	837,275	864,400	892,405	921,317	951,165	981,981	1,013,795	1,046,640	1,080,548
105	912	9129270	Water Treatment Plant	52040	Books & Publications	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
106	912	9129270	Water Treatment Plant	52041	Clothing&Unifoms	4,400	4,543	4,690	4,842	4,999	5,163	5,328	5,500	5,678	5,862
107	912	9129270	Water Treatment Plant	52042	Food	1,200	1,239	1,279	1,320	1,363	1,407	1,453	1,500	1,549	1,599
108	912	9129270	Water Treatment Plant	52043	VehicleFuel&Oil	11,250	11,614	11,991	12,379	12,780	13,194	13,622	14,063	14,519	14,989
109	912	9129270	Water Treatment Plant	52045	MinorTools	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
110	912	9129270	Water Treatment Plant	52046	Supplies	6,000	6,194	6,395	6,602	6,816	7,037	7,265	7,500	7,743	7,994
111	912	9129270	Water Treatment Plant	52048	SafetyEquipment	8,000	8,259	8,527	8,803	9,088	9,383	9,687	10,000	10,324	10,659
112	912	9129270	Water Treatment Plant	52077	Technology & PC Hardware	4,100	4,233	4,370	4,512	4,658	4,809	4,964	5,125	5,291	5,463
113	912	9129270	Water Treatment Plant	53001	NaturalGas	4,100	4,233	4,370	4,512	4,658	4,809	4,964	5,125	5,291	5,463
114	912	9129270	Water Treatment Plant	53003	Electricity	306,000	315,914	326,149	336,715	347,624	358,886	370,513	382,517	394,910	407,704
115	912	9129270	Water Treatment Plant	53004	Telecommunications	3,050	3,149	3,251	3,356	3,465	3,577	3,693	3,813	3,936	4,064
116	912	9129270	Water Treatment Plant	53011	EquipmentRental	12,100	12,492	12,897	13,315	13,746	14,191	14,651	15,126	15,616	16,122
117	912	9129270	Water Treatment Plant	53023	Repair-HVAC	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
118	912	9129270	Water Treatment Plant	53030	Repair-Equipment	50,000	51,620	53,292	55,019	56,801	58,642	60,541	62,503	64,528	66,618
119	912	9129270	Water Treatment Plant	53053	Licenses & Fees	16,000	16,518	17,054	17,606	18,176	18,765	19,373	20,001	20,649	21,318
120	912	9129270	Water Treatment Plant	53054	Dues & Subscriptions	450	465	480	495	511	528	545	563	581	600
121	912	9129270	Water Treatment Plant	53055	Training	7,400	7,640	7,887	8,143	8,407	8,679	8,960	9,250	9,550	9,860
122	912	9129270	Water Treatment Plant	53059	Insurance-Liability	44,465	45,906	47,393	48,928	50,513	52,150	53,839	55,584	57,385	59,244

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Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
123	912	9129270	Water Treatment Plant	53063	Lab Testing	45,000	46,458	47,963	49,517	51,121	52,777	54,487	56,252	58,075	59,956
124	912	9129270	Water Treatment Plant	53064	Contract for Services	21,700	22,403	23,129	23,878	24,652	25,450	26,275	27,126	28,005	28,912
125	912	9129270	Water Treatment Plant	53066	MiscellaneousServices	7,500	7,743	7,994	8,253	8,520	8,796	9,081	9,375	9,679	9,993
126	912	9129270	Water Treatment Plant	53069	ProfessionalServices	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
127	912	9129270	Water Treatment Plant	53071	Software Maintenance	9,350	9,653	9,966	10,289	10,622	10,966	11,321	11,688	12,067	12,458
128	912	9129270	Water Treatment Plant	53124	Tort Claim	1,100	1,136	1,172	1,210	1,250	1,290	1,332	1,375	1,420	1,466
129	912	9129270	Water Treatment Plant	53127	Janitorial Services	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
130	912	9129270	Water Treatment Plant	52081	Fuel	-	-	-	-	-	-	-	-	-	-
131	912	9129270	Water Treatment Plant	52082	SystemComponents	-	-	-	-	-	-	-	-	-	-
132	912	9129270	Water Treatment Plant	53057	Advertising	-	-	-	-	-	-	-	-	-	-
133	912	9129270	Water Treatment Plant	54001	Vehicles	-	-	-	-	-	-	-	-	-	-
134	912	9129270	Water Treatment Plant	52031	Office Supplies	-	-	-	-	-	-	-	-	-	-
						\$ 1,520,315	\$ 1,569,570	\$ 1,620,420	\$ 1,672,918	\$ 1,727,117	\$ 1,783,072	\$ 1,840,839	\$ 1,900,478	\$ 1,962,049	\$ 2,025,615
135	912	9129270	Water Treatment Plant	52041	Total	\$ 2,807,693	\$ 2,905,570	\$ 3,007,001	\$ 3,112,123	\$ 3,221,075	\$ 3,334,004	\$ 3,451,063	\$ 3,572,411	\$ 3,698,212	\$ 3,828,638
136	Construction														
137	Personnel														
138	912	9129235	WT: Construction	51001	Full Time	\$ 129,680	\$ 133,570	\$ 137,578	\$ 141,705	\$ 145,956	\$ 150,335	\$ 154,845	\$ 159,490	\$ 164,275	\$ 169,203
139	912	9129235	WT: Construction	51003	Overtime	340	357	375	394	413	434	456	478	502	527
140	912	9129235	WT: Construction	51021	Social Security	9,946	10,443	10,965	11,514	12,089	12,694	13,329	13,995	14,695	15,430
141	912	9129235	WT: Construction	51022	Retirement	7,801	8,191	8,601	9,031	9,482	9,956	10,454	10,977	11,526	12,102
142	912	9129235	WT: Construction	53064	Contract for Services	-	-	-	-	-	-	-	-	-	-
						\$ 147,767	\$ 152,562	\$ 157,518	\$ 162,643	\$ 167,941	\$ 173,419	\$ 179,083	\$ 184,940	\$ 190,997	\$ 197,262
143	912	9129235	WT: Construction	51022	Total	\$ 147,767	\$ 152,562	\$ 157,518	\$ 162,643	\$ 167,941	\$ 173,419	\$ 179,083	\$ 184,940	\$ 190,997	\$ 197,262
144	Other Expenses														
145	912	9121110	Water Contingency Fund	53067	Contingency	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
146	912	9129210	Utilities Water Administration	53076	Bad Debt Expense	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
147	912	9129248	Operations Water Line Mgmt	54021	New System Components	-	-	-	-	-	-	-	-	-	-
148	912	9169216	Water Capital Improvement	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
149	912	9169216	Water Capital Improvement	54010	Other Contracts	-	-	-	-	-	-	-	-	-	-
150	912	9129270	Water Treatment Plant	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
151	912	9129270	Water Treatment Plant	54012	Building & Structures	-	-	-	-	-	-	-	-	-	-
152	912	9169216	Water Capital Improvement	54008	Other Equipment	-	-	-	-	-	-	-	-	-	-
153	912	9329216	2016 DWSRF-Capital Improv	53047	Public Education	-	-	-	-	-	-	-	-	-	-
154	912	9329216	2016 DWSRF-Capital Improv	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
155	912	9329216	2016 DWSRF-Capital Improv	54010	Other Contracts	-	-	-	-	-	-	-	-	-	-
156	912	9329216	2016 DWSRF-Capital Improv	54013	Land Acquisition	-	-	-	-	-	-	-	-	-	-
157	912	9349216	2017 DWSRF-Capital Improv	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
158	912	9129270	Water Treatment Plant	54008	Other Equipment	-	-	-	-	-	-	-	-	-	-
159	912	9121110	Water Contingency Fund	53064	Contract for Services	-	-	-	-	-	-	-	-	-	-
160	912	9169216	Water Capital Improvement	54030	Capital Grant Match	-	-	-	-	-	-	-	-	-	-
161	912	9329216	2016 DWSRF-Capital Improv	54020	Construction Professional Serv	-	-	-	-	-	-	-	-	-	-
162	Other O&M Costs						\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
163	SUA OH Allocation & Transfers														
164	912	9120000	SUA-Water Fund	71000	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	912	9129215	WUE-W Administration	56002	SUA Overhead Allocation	752,426	776,803	801,970	827,952	854,775	882,468	911,058	940,574	971,047	1,002,506
166	912	9120000	Clearing-Pcard Inventory	52998	SUA-Water Fund	-	-	-	-	-	-	-	-	-	-
167	912	9220000	Water Retention Fund	71000	Transfer Out	-	-	-	-	-	-	-	-	-	-
168	SUA OH Allocation						\$ 752,426	\$ 776,803	\$ 801,970	\$ 827,952	\$ 854,775	\$ 882,468	\$ 911,058	\$ 940,574	\$ 971,047
169	912	9129215	WUE-W Administration	56001	Indirect Costs	\$ 478,772	\$ 494,283	\$ 510,297	\$ 526,829	\$ 543,897	\$ 561,518	\$ 579,710	\$ 598,492	\$ 617,881	\$ 637,899
170	Debt Service						\$ 478,772	\$ 494,283	\$ 510,297	\$ 526,829	\$ 543,897	\$ 561,518	\$ 579,710	\$ 598,492	\$ 637,899
171	912	9129215	WUE-W Administration	55004	Principal-2009 DWSRF Loan	\$ 517,896	\$ 327,187	\$ 327,090	\$ 326,994	\$ 326,898	\$ 326,802	\$ 326,706	\$ 326,609	\$ 326,515	\$ -
172	912	9129215	WUE-W Administration	55504	Interest-2009 DWSRF Loan	136,629	327,151	327,057	326,962	326,861	326,773	326,678	326,583	80,899	\$ -
173	912	9129215	WUE-W Administration	55011	Principal-USACE Note	41,153	42,479	43,848	45,260	46,719	48,224	49,778	51,382	53,037	54,746
174	912	9129215	WUE-W Administration	55511	Interest-USACE Note	19,057	17,731	16,362	14,950	13,491	11,986	10,432	8,828	7,173	5,464
175	912	9129215	WUE-W Administration	55013	Principal-2016 DWSRF	996,666	996,666	996,666	996,666	996,666	996,666	996,666	996,666	996,666	996,666
176	912	9129215	WUE-W Administration	55513	Interest-2016 DWSRF	537,602	480,865	457,743	434,620	411,497	388,375	365,252	342,130	319,007	295,884
177	912	9129215	WUE-W Administration	55014	Principal-2017 DWSRF	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000
178	912	9129215	WUE-W Administration	55514	Interest Exp-2017 DWSRF	301,098	138,400	127,144	115,888	104,632	93,376	82,120	70,864	59,608	48,352
179	912	9129215	WUE-W Administration	55951	Trustee Fiscal Fees	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500

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Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
180	912	9129215	WUE-W Administration	55010	Principal-2002 DWSRF Loan	-	-	-	-	-	-	-	-	-	-
181	912	9129215	WUE-W Administration	55010	Interest-2002 DWSRF Loan	-	-	-	-	-	-	-	-	-	-
182	912	9129215	WUE-W Administration	55015	Principal-2021 DWSRF	-	-	-	-	-	-	-	-	-	-
183	912	9129215	WUE-W Administration	55015	Interest-2021 DWSRF	-	-	-	-	-	-	-	-	-	-
184	912	9129215	WUE-W Administration	55015	Principal-2022 CWSRF	-	-	-	-	-	-	-	-	-	-
185	912	9129215	WUE-W Administration	55515	Interest Exp-2022 CWSRF	-	-	-	-	-	-	-	-	-	-
186					Total Outstanding Debt Service Costs	\$ 2,971,601	\$ 2,751,979	\$ 2,717,410	\$ 2,682,840	\$ 2,648,265	\$ 2,613,701	\$ 2,579,132	\$ 2,544,562	\$ 2,264,405	\$ 1,822,612
187					Total Expenses, Excluding PAYG Capital	\$ 11,009,530	\$ 11,053,997	\$ 11,293,032	\$ 11,541,943	\$ 11,801,098	\$ 12,070,904	\$ 12,351,749	\$ 12,644,060	\$ 12,702,687	\$ 12,612,039
188	Capital Costs														
189			PAYG		Capital	\$ 5,000,000	\$ 5,174,952	\$ 5,356,026	\$ 5,543,436	\$ 5,737,404	\$ 7,938,158	\$ 10,215,918	\$ 12,573,378	\$ 15,013,326	\$ 17,538,649
190			Future Debt Service		Capital	-	2,705,486	7,086,179	9,294,311	13,315,863	14,359,009	15,568,578	15,883,576	20,419,474	24,495,686
191	9129200		Water General	54999	Transfer to Assets-Capital	-	-	-	-	-	-	-	-	-	-
192	9129200		Water General	57000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-
193					New Valves, Hydrants, Meters	364,996	377,767	390,986	404,666	418,826	433,481	448,648	464,347	480,595	497,411
194					Replacement of Large Meter Installations	72,999	75,553	78,197	80,933	83,765	86,696	89,729	92,869	96,119	99,482
						\$ 5,437,995	\$ 8,333,759	\$ 12,911,388	\$ 15,323,347	\$ 19,555,858	\$ 22,817,344	\$ 26,322,874	\$ 29,014,170	\$ 36,009,514	\$ 42,631,228
196					Total Expenses	\$ 16,447,525	\$ 19,387,757	\$ 24,204,420	\$ 26,865,290	\$ 31,356,956	\$ 34,888,248	\$ 38,674,623	\$ 41,658,230	\$ 48,712,201	\$ 55,243,267
197	Revenues														
198	912	9120000	SUA-Water Fund	46005	Interest-Long Term Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199	912	9120000	SUA-Water Fund	48721	Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	-
200	912	9129200	Water General	43100	Federal Grant Revenue	-	-	-	-	-	-	-	-	-	-
201	912	9129200	Water General	44502	Water Sales	-	-	-	-	-	-	-	-	-	-
202	912	9129200	Water General	48216	Meter Testing Fee	-	-	-	-	-	-	-	-	-	-
203	912	9129200	Water General	48217	Capacity Fee	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
204	912	9129200	Water General	48218	Meters & Fitting Charge	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
205	912	9129200	Water General	48226	Hydrant Meter Connection Fee	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
206	912	9129200	Water General	48401	Water Tower Rent	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
207	912	9129200	Water General	48700	Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
208	912	9129200	Water General	48702	Reimbursements	-	-	-	-	-	-	-	-	-	-
209	912	9129200	Water General	48721	Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	-
210	912	9129200	Water General	48903	SUA Revenue Allocation	702,180	702,180	702,180	702,180	702,180	702,180	702,180	702,180	702,180	702,180
211	914	9149200	Water General	48219	Utility Tie-On Fee	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000
212	914	9220000	Water Retention Fund	61000	Transfer In	-	-	-	-	-	-	-	-	-	-
213	914	9329200	2016 DWSRF-General	64001	Loan Proceeds	-	-	-	-	-	-	-	-	-	-
214	914	9349200	2017 DWSRF-General	64001	Loan Proceeds	-	-	-	-	-	-	-	-	-	-
215	914	9129200	Water General	64001	Loan Proceeds	-	-	-	-	-	-	-	-	-	-
	914	9129200	Water General	68000	Contributed Assets	-	-	-	-	-	-	-	-	-	-
216					Total Revenues	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180
217					Revenue Requirement	\$ 15,559,345	\$ 18,499,577	\$ 23,316,240	\$ 25,977,110	\$ 30,468,776	\$ 34,000,068	\$ 37,786,443	\$ 40,770,050	\$ 47,824,021	\$ 54,355,087

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Water RR, Scenario II

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
1	Expenses														
2	Utilities Water Admin														
3	Personnel														
4		912	9129215	WUE-W Admin	51001 Full Time	\$ 519,147	\$ 534,721	\$ 550,763	\$ 567,286	\$ 584,305	\$ 601,834	\$ 619,889	\$ 638,485	\$ 657,640	\$ 677,369
5		912	9129215	WUE-W Admin	51003 Overtime	500	525	551	579	608	638	670	704	739	776
6		912	9129215	WUE-W Admin	51021 Social Security	39,753	41,741	43,828	46,019	48,320	50,736	53,273	55,936	58,733	61,670
7		912	9129215	WUE-W Admin	51022 Retirement	31,179	32,738	34,375	36,094	37,898	39,793	41,783	43,872	46,066	48,369
8		912	9129215	WUE-W Admin	51023 Health Insurance	65,514	68,790	72,229	75,841	79,633	83,614	87,795	92,185	96,794	101,634
						\$ 656,093	\$ 678,515	\$ 701,746	\$ 725,818	\$ 750,763	\$ 776,615	\$ 803,409	\$ 831,182	\$ 859,971	\$ 889,817
9	O&M														
10		912	9129215	WUE-W Admin	52012 VehicleRepairParts	\$ 1,000	\$ 1,032	\$ 1,066	\$ 1,100	\$ 1,136	\$ 1,173	\$ 1,211	\$ 1,250	\$ 1,291	\$ 1,332
11		912	9129215	WUE-W Admin	52031 OfficeSupplies	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
12		912	9129215	WUE-W Admin	52034 Postage	300	310	320	330	341	352	363	375	387	400
13		912	9129215	WUE-W Admin	52040 Books&Publications	350	361	373	385	398	410	424	438	452	466
14		912	9129215	WUE-W Admin	52042 Food	1,200	1,239	1,279	1,320	1,363	1,407	1,453	1,500	1,549	1,599
15		912	9129215	WUE-W Admin	52043 VehicleFuel&Oil	1,100	1,136	1,172	1,210	1,250	1,290	1,332	1,375	1,420	1,466
16		912	9129215	WUE-W Admin	52046 Supplies	500	516	533	553	568	586	605	625	645	666
17		912	9129215	WUE-W Admin	52048 Safety Equipment	700	723	746	770	795	821	848	875	903	933
18		912	9129215	WUE-W Admin	52077 Technology & PC Hardware	500	516	533	550	568	586	605	625	645	666
19		912	9129215	WUE-W Admin	53002 Water	29,500	30,456	31,442	32,461	33,513	34,598	35,719	36,877	38,071	39,305
20		912	9129215	WUE-W Admin	53004 Telecommunications	5,000	5,162	5,329	5,502	5,680	5,864	6,054	6,250	6,453	6,662
21		912	9129215	WUE-W Admin	53013 Land Rental	5,250	5,420	5,596	5,777	5,964	6,157	6,357	6,563	6,775	6,995
22		912	9129215	WUE-W Admin	53018 Repair-Vehicles	300	310	320	330	341	352	363	375	387	400
23		912	9129215	WUE-W Admin	53053 Licenses & Fees	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
24		912	9129215	WUE-W Admin	53054 Dues&Subscriptions	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
25		912	9129215	WUE-W Admin	53055 Training	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
26		912	9129215	WUE-W Admin	53057 Advertising	5,000	5,162	5,329	5,502	5,680	5,864	6,054	6,250	6,453	6,662
27		912	9129215	WUE-W Admin	53064 Contract for Services	-	-	-	-	-	-	-	-	-	-
28		912	9129215	WUE-W Admin	53066 MiscellaneousServices	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
29		912	9129215	WUE-W Admin	53068 TravelExpense	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
30		912	9129215	WUE-W Admin	53069 ProfessionalServices	160,000	165,184	170,535	176,060	181,764	187,653	193,732	200,009	206,489	213,178
31		912	9129215	WUE-W Admin	53071 Software Maintenance	80,000	82,592	85,268	88,030	90,882	93,826	96,866	100,004	103,244	106,589
32		912	9129215	WUE-W Admin	52041 Clothing & Uniforms	-	-	-	-	-	-	-	-	-	-
33		912	9129215	WUE-W Admin	52084 Furniture, Fixtures & Equipmnt	-	-	-	-	-	-	-	-	-	-
						\$ 308,700	\$ 318,701	\$ 329,026	\$ 339,686	\$ 350,691	\$ 362,053	\$ 373,782	\$ 385,892	\$ 398,394	\$ 411,301
34		912	9129215	Utilities Water Admin	Total	\$ 964,793	\$ 997,216	\$ 1,030,772	\$ 1,065,504	\$ 1,101,454	\$ 1,138,668	\$ 1,177,192	\$ 1,217,074	\$ 1,258,366	\$ 1,301,118
35	Operations Water Line Mgmt														
36	Personnel														
37		912	9129248	Operations Water Line Mgmt	51001 Full Time	1,225,596	1,262,364	1,300,235	1,339,242	1,379,419	1,420,802	1,463,426	1,507,328	1,552,548	1,599,125
38		912	9129248	Operations Water Line Mgmt	51003 Overtime	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133
39		912	9129248	Operations Water Line Mgmt	51005 On-Call	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027
40		912	9129248	Operations Water Line Mgmt	51021 Social Security	102,938	108,085	113,489	119,164	125,122	131,378	137,947	144,844	152,086	159,691
41		912	9129248	Operations Water Line Mgmt	51022 Retirement	80,736	84,773	89,011	93,462	98,135	103,042	108,194	113,604	119,284	125,248
42		912	9129248	Operations Water Line Mgmt	51023 Health Insurance	349,408	366,878	385,222	404,483	424,707	445,943	468,240	491,652	516,235	542,046
43		912	9129248	Operations Water Line Mgmt	51025 Workers' Compensation	-	-	-	-	-	-	-	-	-	-
						\$ 1,878,678	\$ 1,948,100	\$ 2,020,258	\$ 2,095,266	\$ 2,173,244	\$ 2,254,318	\$ 2,338,618	\$ 2,426,280	\$ 2,517,448	\$ 2,612,269
44	O&M														
45		912	9129248	Operations Water Line Mgmt	52005 Landscape Materials	\$ 3,000	\$ 3,097	\$ 3,198	\$ 3,301	\$ 3,408	\$ 3,518	\$ 3,632	\$ 3,750	\$ 3,872	\$ 3,997
46		912	9129248	Operations Water Line Mgmt	52012 VehicleRepairParts	37,500	38,715	39,969	41,264	42,601	43,981	45,406	46,877	48,396	49,964
47		912	9129248	Operations Water Line Mgmt	52014 Building Materials	250	258	266	275	284	293	303	313	323	333
48		912	9129248	Operations Water Line Mgmt	52024 EquipmentParts	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
49		912	9129248	Operations Water Line Mgmt	52031 Office Supplies	600	619	640	660	682	704	726	750	774	799
50		912	9129248	Operations Water Line Mgmt	52033 Medicine & Drugs	250	258	266	275	284	293	303	313	323	333
51		912	9129248	Operations Water Line Mgmt	52034 Postage	550	568	586	605	625	645	666	688	710	733
52		912	9129248	Operations Water Line Mgmt	52036 JanitorialSupplies	750	774	799	825	852	880	908	938	968	999
53		912	9129248	Operations Water Line Mgmt	52037 Concrete/Sand/Asphalt	80,000	82,592	85,268	88,030	90,882	93,826	96,866	100,004	103,244	106,589
54		912	9129248	Operations Water Line Mgmt	52039 Chemicals	800	819	838	858	878	899	921	942	965	987
55		912	9129248	Operations Water Line Mgmt	52041 Clothing&Uniforms	9,100	9,395	9,699	10,013	10,338	10,673	11,019	11,376	11,744	12,125
56		912	9129248	Operations Water Line Mgmt	52042 Food	950	981	1,013	1,045	1,079	1,114	1,150	1,188	1,226	1,266
57		912	9129248	Operations Water Line Mgmt	52043 VehicleFuel&Oil	48,000	49,555	51,161	52,818	54,529	56,296	58,120	60,003	61,947	63,954
58		912	9129248	Operations Water Line Mgmt	52045 MinorTools	14,000	14,454	14,922	15,405	15,904	16,420	16,952	17,501	18,068	18,653
59		912	9129248	Operations Water Line Mgmt	52046 Supplies	5,500	5,678	5,862	6,052	6,248	6,451	6,660	6,875	7,098	7,328
60		912	9129248	Operations Water Line Mgmt	52048 SafetyEquipment	8,500	8,775	9,060	9,353	9,656	9,969	10,292	10,625	10,970	11,325
61		912	9129248	Operations Water Line Mgmt	52077 Technology & PC Hardware	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Water RR, Scenario II

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
62	912	9129248	Operations Water Line Mgmt	52082	SystemComponents	232,000	239,516	247,276	255,287	263,558	272,097	280,912	290,013	299,409	309,109
63	912	9129248	Operations Water Line Mgmt	53001	NaturalGas	1,800	1,858	1,919	1,981	2,045	2,111	2,179	2,250	2,323	2,398
64	912	9129248	Operations Water Line Mgmt	53003	Electricity	16,000	16,518	17,054	17,606	18,176	18,765	19,373	20,001	20,649	21,318
65	912	9129248	Operations Water Line Mgmt	53004	Telecommunications	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
66	912	9129248	Operations Water Line Mgmt	53011	Equipment Rental	3,500	3,613	3,730	3,851	3,976	4,105	4,238	4,375	4,517	4,663
67	912	9129248	Operations Water Line Mgmt	53018	Repair-Vehicles	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
68	912	9129248	Operations Water Line Mgmt	53020	Repair-Structures	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
69	912	9129248	Operations Water Line Mgmt	53023	Repair-HVAC	500	516	533	550	568	586	605	625	645	666
70	912	9129248	Operations Water Line Mgmt	53030	Repair-Equipment	2,500	2,581	2,665	2,751	2,840	2,932	3,027	3,125	3,226	3,331
71	912	9129248	Operations Water Line Mgmt	53053	Licenses & Fees	10,000	10,324	10,658	11,004	11,360	11,728	12,108	12,501	12,906	13,324
72	912	9129248	Operations Water Line Mgmt	53054	Dues & Subscriptions	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
73	912	9129248	Operations Water Line Mgmt	53055	Training	7,500	7,743	7,994	8,253	8,520	8,796	9,081	9,375	9,679	9,993
74	912	9129248	Operations Water Line Mgmt	53063	Lab Testing	17,000	17,551	18,119	18,706	19,312	19,938	20,584	21,251	21,939	22,650
75	912	9129248	Operations Water Line Mgmt	53064	Contract for Services	54,300	56,059	57,875	59,750	61,686	63,685	65,748	67,878	70,077	72,347
76	912	9129248	Operations Water Line Mgmt	53066	MiscellaneousServices	15,000	15,486	15,988	16,506	17,040	17,592	18,162	18,751	19,358	19,985
77	912	9129248	Operations Water Line Mgmt	53068	TravelExpense	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
78	912	9129248	Operations Water Line Mgmt	53071	Software Maintenance	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
79	912	9129248	Operations Water Line Mgmt	53124	Tort Claim	5,000	5,162	5,329	5,502	5,680	5,864	6,054	6,250	6,453	6,662
80	912	9129248	Operations Water Line Mgmt	53127	Janitorial Services	4,450	4,594	4,743	4,897	5,055	5,219	5,388	5,563	5,743	5,929
81	912	9129248	Operations Water Line Mgmt	53130	Repair-Infrastructure	10,000	10,324	10,658	11,004	11,360	11,728	12,108	12,501	12,906	13,324
82	912	9129248	Operations Water Line Mgmt	52061	Non-Project Materials	-	-	-	-	-	-	-	-	-	-
83	912	9129248	Operations Water Line Mgmt	52076	Inventory Shortage	-	-	-	-	-	-	-	-	-	-
84	912	9129248	Operations Water Line Mgmt	54021	New System Components	-	-	-	-	-	-	-	-	-	-
85	912	9129248	Operations Water Line Mgmt	53057	Advertising	-	-	-	-	-	-	-	-	-	-
86	912	9129248	Operations Water Line Mgmt	54001	Vehicles	-	-	-	-	-	-	-	-	-	-
						\$ 607,800	\$ 627,484	\$ 647,806	\$ 668,786	\$ 690,446	\$ 712,807	\$ 735,893	\$ 759,726	\$ 784,331	\$ 809,733
87	912	9129248	Operations Water Line Mgmt	53130	Total	\$ 2,486,478	\$ 2,575,584	\$ 2,668,064	\$ 2,764,052	\$ 2,863,690	\$ 2,967,125	\$ 3,074,511	\$ 3,186,006	\$ 3,301,779	\$ 3,422,002
88 Water Treatment Plant															
89 Personnel															
90	912	9129270	Water Treatment Plant	51001	Full Time	\$ 787,341	\$ 810,961	\$ 835,290	\$ 860,349	\$ 886,159	\$ 912,744	\$ 940,126	\$ 968,330	\$ 997,380	\$ 1,027,301
91	912	9129270	Water Treatment Plant	51003	Overtime	70,000	73,500	77,175	81,034	85,085	89,340	93,807	98,497	103,422	108,593
92	912	9129270	Water Treatment Plant	51021	Social Security	65,586	68,865	72,309	75,924	79,720	83,706	87,892	92,286	96,900	101,745
93	912	9129270	Water Treatment Plant	51022	Retirement	51,440	54,012	56,713	59,548	62,526	65,652	68,935	72,381	76,000	79,800
94	912	9129270	Water Treatment Plant	51023	Health Insurance	313,011	328,662	345,095	362,350	380,467	399,490	419,465	440,438	462,460	485,583
95	912	9129270	Water Treatment Plant	51025	Workers' Compensation	-	-	-	-	-	-	-	-	-	-
						\$ 1,287,378	\$ 1,336,000	\$ 1,386,581	\$ 1,439,204	\$ 1,493,958	\$ 1,550,932	\$ 1,610,224	\$ 1,671,933	\$ 1,736,163	\$ 1,803,023
96 O&M															
97	912	9129270	Water Treatment Plant	52012	VehicleRepairParts	\$ 9,500	\$ 9,808	\$ 10,126	\$ 10,454	\$ 10,792	\$ 11,142	\$ 11,503	\$ 11,876	\$ 12,260	\$ 12,657
98	912	9129270	Water Treatment Plant	52014	BuildingMaterials	6,550	6,762	6,981	7,207	7,441	7,682	7,931	8,188	8,453	8,727
99	912	9129270	Water Treatment Plant	52024	EquipmentParts	50,000	51,620	53,292	55,019	56,801	58,642	60,541	62,503	64,528	66,618
100	912	9129270	Water Treatment Plant	52032	Lab Supplies	65,000	67,106	69,280	71,524	73,842	76,234	78,704	81,254	83,886	86,604
101	912	9129270	Water Treatment Plant	52034	Postage	600	619	640	660	682	704	726	750	774	799
102	912	9129270	Water Treatment Plant	52036	JanitorialSupplies	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
103	912	9129270	Water Treatment Plant	52037	Concrete/Sand/Asphalt	500	516	533	550	568	586	605	625	645	666
104	912	9129270	Water Treatment Plant	52039	Chemicals	811,000	837,275	864,400	892,405	921,317	951,165	981,981	1,013,795	1,046,640	1,080,548
105	912	9129270	Water Treatment Plant	52040	Books & Publications	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
106	912	9129270	Water Treatment Plant	52041	Clothing&Uniforms	4,400	4,543	4,690	4,842	4,999	5,160	5,328	5,500	5,678	5,862
107	912	9129270	Water Treatment Plant	52042	Food	1,200	1,239	1,279	1,320	1,363	1,407	1,453	1,500	1,549	1,599
108	912	9129270	Water Treatment Plant	52043	VehicleFuel&Oil	11,250	11,614	11,991	12,379	12,780	13,194	13,622	14,063	14,519	14,989
109	912	9129270	Water Treatment Plant	52045	MinorTools	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
110	912	9129270	Water Treatment Plant	52046	Supplies	6,000	6,194	6,395	6,602	6,816	7,037	7,265	7,500	7,743	7,994
111	912	9129270	Water Treatment Plant	52048	SafetyEquipment	8,000	8,259	8,527	8,803	9,088	9,387	9,687	10,000	10,324	10,659
112	912	9129270	Water Treatment Plant	52077	Technology & PC Hardware	4,100	4,233	4,370	4,512	4,658	4,809	4,964	5,125	5,291	5,463
113	912	9129270	Water Treatment Plant	53001	NaturalGas	4,100	4,233	4,370	4,512	4,658	4,809	4,964	5,125	5,291	5,463
114	912	9129270	Water Treatment Plant	53003	Electricity	306,000	315,914	326,149	336,715	347,624	358,886	370,513	382,517	394,910	407,704
115	912	9129270	Water Treatment Plant	53004	Telecommunications	3,050	3,149	3,251	3,356	3,465	3,577	3,693	3,813	3,936	4,064
116	912	9129270	Water Treatment Plant	53011	EquipmentRental	12,100	12,492	12,897	13,315	13,746	14,191	14,651	15,126	15,616	16,122
117	912	9129270	Water Treatment Plant	53023	Repair-HVAC	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
118	912	9129270	Water Treatment Plant	53030	Repair-Equipment	50,000	51,620	53,292	55,019	56,801	58,642	60,541	62,503	64,528	66,618
119	912	9129270	Water Treatment Plant	53053	Licenses & Fees	16,000	16,518	17,054	17,606	18,176	18,765	19,373	20,001	20,649	21,318
120	912	9129270	Water Treatment Plant	53054	Dues & Subscriptions	450	465	480	495	511	528	545	563	581	600
121	912	9129270	Water Treatment Plant	53055	Training	7,400	7,640	7,887	8,143	8,407	8,679	8,960	9,250	9,550	9,860
122	912	9129270	Water Treatment Plant	53059	Insurance-Liability	44,465	45,906	47,393	48,928	50,513	52,150	53,839	55,584	57,385	59,244

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Water RR, Scenario II

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
123	912	9129270	Water Treatment Plant	53063	Lab Testing	45,000	46,458	47,963	49,517	51,121	52,777	54,487	56,252	58,075	59,956
124	912	9129270	Water Treatment Plant	53064	Contract for Services	21,700	22,403	23,129	23,878	24,652	25,450	26,275	27,126	28,005	28,912
125	912	9129270	Water Treatment Plant	53066	MiscellaneousServices	7,500	7,743	7,994	8,253	8,520	8,796	9,081	9,375	9,679	9,993
126	912	9129270	Water Treatment Plant	53069	ProfessionalServices	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
127	912	9129270	Water Treatment Plant	53071	Software Maintenance	9,350	9,653	9,966	10,289	10,622	10,966	11,321	11,688	12,067	12,458
128	912	9129270	Water Treatment Plant	53124	Tort Claim	1,100	1,136	1,172	1,210	1,250	1,290	1,332	1,375	1,420	1,466
129	912	9129270	Water Treatment Plant	53127	Janitorial Services	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
130	912	9129270	Water Treatment Plant	52081	Fuel	-	-	-	-	-	-	-	-	-	-
131	912	9129270	Water Treatment Plant	52082	SystemComponents	-	-	-	-	-	-	-	-	-	-
132	912	9129270	Water Treatment Plant	53057	Advertising	-	-	-	-	-	-	-	-	-	-
133	912	9129270	Water Treatment Plant	54001	Vehicles	-	-	-	-	-	-	-	-	-	-
134	912	9129270	Water Treatment Plant	52031	Office Supplies	-	-	-	-	-	-	-	-	-	-
						\$ 1,520,315	\$ 1,569,570	\$ 1,620,420	\$ 1,672,918	\$ 1,727,117	\$ 1,783,072	\$ 1,840,839	\$ 1,900,478	\$ 1,962,049	\$ 2,025,615
135	912	9129270	Water Treatment Plant	52041	Total	\$ 2,807,693	\$ 2,905,570	\$ 3,007,001	\$ 3,112,123	\$ 3,221,075	\$ 3,334,004	\$ 3,451,063	\$ 3,572,411	\$ 3,698,212	\$ 3,828,638
136	Construction														
137	Personnel														
138	912	9129235	WT: Construction	51001	Full Time	\$ 129,680	\$ 133,570	\$ 137,578	\$ 141,705	\$ 145,956	\$ 150,335	\$ 154,845	\$ 159,490	\$ 164,275	\$ 169,203
139	912	9129235	WT: Construction	51003	Overtime	340	357	375	394	413	434	456	478	502	527
140	912	9129235	WT: Construction	51021	Social Security	9,946	10,443	10,965	11,514	12,089	12,694	13,329	13,995	14,695	15,430
141	912	9129235	WT: Construction	51022	Retirement	7,801	8,191	8,601	9,031	9,482	9,956	10,454	10,977	11,526	12,102
142	912	9129235	WT: Construction	53064	Contract for Services	-	-	-	-	-	-	-	-	-	-
						\$ 147,767	\$ 152,562	\$ 157,518	\$ 162,643	\$ 167,941	\$ 173,419	\$ 179,083	\$ 184,940	\$ 190,997	\$ 197,262
143	912	9129235	WT: Construction	51022	Total	\$ 147,767	\$ 152,562	\$ 157,518	\$ 162,643	\$ 167,941	\$ 173,419	\$ 179,083	\$ 184,940	\$ 190,997	\$ 197,262
144	Other Expenses														
145	912	9121110	Water Contingency Fund	53067	Contingency	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
146	912	9129210	Utilities Water Administration	53076	Bad Debt Expense	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
147	912	9129248	Operations Water Line Mgmt	54021	New System Components	-	-	-	-	-	-	-	-	-	-
148	912	9169216	Water Capital Improvement	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
149	912	9169216	Water Capital Improvement	54010	Other Contracts	-	-	-	-	-	-	-	-	-	-
150	912	9129270	Water Treatment Plant	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
151	912	9129270	Water Treatment Plant	54012	Building & Structures	-	-	-	-	-	-	-	-	-	-
152	912	9169216	Water Capital Improvement	54008	Other Equipment	-	-	-	-	-	-	-	-	-	-
153	912	9329216	2016 DWSRF-Capital Improv	53047	Public Education	-	-	-	-	-	-	-	-	-	-
154	912	9329216	2016 DWSRF-Capital Improv	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
155	912	9329216	2016 DWSRF-Capital Improv	54010	Other Contracts	-	-	-	-	-	-	-	-	-	-
156	912	9329216	2016 DWSRF-Capital Improv	54013	Land Acquisition	-	-	-	-	-	-	-	-	-	-
157	912	9349216	2017 DWSRF-Capital Improv	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
158	912	9129270	Water Treatment Plant	54008	Other Equipment	-	-	-	-	-	-	-	-	-	-
159	912	9121110	Water Contingency Fund	53064	Contract for Services	-	-	-	-	-	-	-	-	-	-
160	912	9169216	Water Capital Improvement	54030	Capital Grant Match	-	-	-	-	-	-	-	-	-	-
161	912	9329216	2016 DWSRF-Capital Improv	54020	Construction Professional Serv	-	-	-	-	-	-	-	-	-	-
162	Other O&M Costs						\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
163	SUA OH Allocation & Transfers														
164	912	9120000	SUA-Water Fund	71000	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	912	9129215	WUE-W Administration	56002	SUA Overhead Allocation	752,426	776,803	801,970	827,952	854,775	882,468	911,058	940,574	971,047	1,002,506
166	912	9120000	Clearing-Pcard Inventory	52998	SUA-Water Fund	-	-	-	-	-	-	-	-	-	-
167	912	9220000	Water Retention Fund	71000	Transfer Out	-	-	-	-	-	-	-	-	-	-
168	SUA OH Allocation						\$ 752,426	\$ 776,803	\$ 801,970	\$ 827,952	\$ 854,775	\$ 882,468	\$ 911,058	\$ 940,574	\$ 971,047
169	912	9129215	WUE-W Administration	56001	Indirect Costs	\$ 478,772	\$ 494,283	\$ 510,297	\$ 526,829	\$ 543,897	\$ 561,518	\$ 579,710	\$ 598,492	\$ 617,881	\$ 637,899
170	Debt Service						\$ 478,772	\$ 494,283	\$ 510,297	\$ 526,829	\$ 543,897	\$ 561,518	\$ 579,710	\$ 598,492	\$ 637,899
171	912	9129215	WUE-W Administration	55004	Principal-2009 DWSRF Loan	\$ 517,896	\$ 327,187	\$ 327,090	\$ 326,994	\$ 326,898	\$ 326,802	\$ 326,706	\$ 326,609	\$ 326,515	\$ -
172	912	9129215	WUE-W Administration	55504	Interest-2009 DWSRF Loan	136,629	327,151	327,057	326,962	326,861	326,773	326,678	326,583	80,899	\$ -
173	912	9129215	WUE-W Administration	55011	Principal-USACE Note	41,153	42,479	43,848	45,260	46,719	48,224	49,778	51,382	53,037	54,746
174	912	9129215	WUE-W Administration	55511	Interest-USACE Note	19,057	17,731	16,362	14,950	13,491	11,986	10,432	8,828	7,173	5,464
175	912	9129215	WUE-W Administration	55013	Principal-2016 DWSRF	996,666	996,666	996,666	996,666	996,666	996,666	996,666	996,666	996,666	996,666
176	912	9129215	WUE-W Administration	55513	Interest-2016 DWSRF	537,602	480,865	457,743	434,620	411,497	388,375	365,252	342,130	319,007	295,884
177	912	9129215	WUE-W Administration	55014	Principal-2017 DWSRF	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000
178	912	9129215	WUE-W Administration	55514	Interest Exp-2017 DWSRF	301,098	138,400	127,144	115,888	104,632	93,376	82,120	70,864	59,608	48,352
179	912	9129215	WUE-W Administration	55951	Trustee Fiscal Fees	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Water RR, Scenario II

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
180	912	9129215	WUE-W Administration	55010	Principal-2002 DWSRF Loan	-	-	-	-	-	-	-	-	-	-
181	912	9129215	WUE-W Administration	55010	Interest-2002 DWSRF Loan	-	-	-	-	-	-	-	-	-	-
182	912	9129215	WUE-W Administration	55015	Principal-2021 DWSRF	-	-	-	-	-	-	-	-	-	-
183	912	9129215	WUE-W Administration	55015	Interest-2021 DWSRF	-	-	-	-	-	-	-	-	-	-
184	912	9129215	WUE-W Administration	55015	Principal-2022 CWSRF	-	-	-	-	-	-	-	-	-	-
185	912	9129215	WUE-W Administration	55515	Interest Exp-2022 CWSRF	-	-	-	-	-	-	-	-	-	-
186					Total Outstanding Debt Service Costs	\$ 2,971,601	\$ 2,751,979	\$ 2,717,410	\$ 2,682,840	\$ 2,648,265	\$ 2,613,701	\$ 2,579,132	\$ 2,544,562	\$ 2,264,405	\$ 1,822,612
187					Total Expenses, Excluding PAYG Capital	\$ 11,009,530	\$ 11,053,997	\$ 11,293,032	\$ 11,541,943	\$ 11,801,098	\$ 12,070,904	\$ 12,351,749	\$ 12,644,060	\$ 12,702,687	\$ 12,612,039
188	Capital Costs														
189			PAYG		Capital	\$ 5,000,000	\$ 5,174,952	\$ 5,356,026	\$ 5,543,436	\$ 7,737,404	\$ 10,008,139	\$ 12,358,328	\$ 14,790,752	\$ 17,308,287	\$ 19,913,913
190			Future Debt Service		Capital	-	2,276,182	4,420,822	6,741,852	7,697,071	10,333,745	12,434,098	13,562,343	16,239,214	18,135,988
191		9129200	Water General	54999	Transfer to Assets-Capital	-	-	-	-	-	-	-	-	-	-
192		9129200	Water General	57000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-
193					New Valves, Hydrants, Meters	364,996	377,767	390,986	404,666	418,826	433,481	448,648	464,347	480,595	497,411
194					Replacement of Large Meter Installations	72,999	75,553	78,197	80,933	83,765	86,696	89,729	92,869	96,119	99,482
						\$ 5,437,995	\$ 7,904,455	\$ 10,246,030	\$ 12,770,888	\$ 15,937,066	\$ 20,862,061	\$ 25,330,805	\$ 28,910,311	\$ 34,124,214	\$ 38,646,793
196					Total Expenses	\$ 16,447,525	\$ 18,958,452	\$ 21,539,063	\$ 24,312,830	\$ 27,738,163	\$ 32,932,965	\$ 37,682,553	\$ 41,554,371	\$ 46,826,901	\$ 51,258,832
197	Revenues														
198	912	9120000	SUA-Water Fund	46005	Interest-Long Term Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199	912	9120000	SUA-Water Fund	48721	Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	-
200	912	9129200	Water General	43100	Federal Grant Revenue	-	-	-	-	-	-	-	-	-	-
201	912	9129200	Water General	44502	Water Sales	-	-	-	-	-	-	-	-	-	-
202	912	9129200	Water General	48216	Meter Testing Fee	-	-	-	-	-	-	-	-	-	-
203	912	9129200	Water General	48217	Capacity Fee	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
204	912	9129200	Water General	48218	Meters & Fitting Charge	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
205	912	9129200	Water General	48226	Hydrant Meter Connection Fee	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
206	912	9129200	Water General	48401	Water Tower Rent	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
207	912	9129200	Water General	48700	Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
208	912	9129200	Water General	48702	Reimbursements	-	-	-	-	-	-	-	-	-	-
209	912	9129200	Water General	48721	Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	-
210	912	9129200	Water General	48903	SUA Revenue Allocation	702,180	702,180	702,180	702,180	702,180	702,180	702,180	702,180	702,180	702,180
211	914	9149200	Water General	48219	Utility Tie-On Fee	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000
212	914	9220000	Water Retention Fund	61000	Transfer In	-	-	-	-	-	-	-	-	-	-
213	914	9329200	2016 DWSRF-General	64001	Loan Proceeds	-	-	-	-	-	-	-	-	-	-
214	914	9349200	2017 DWSRF-General	64001	Loan Proceeds	-	-	-	-	-	-	-	-	-	-
215	914	9129200	Water General	64001	Loan Proceeds	-	-	-	-	-	-	-	-	-	-
	914	9129200	Water General	68000	Contributed Assets	-	-	-	-	-	-	-	-	-	-
216					Total Revenues	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180	\$ 888,180
217					Revenue Requirement	\$ 15,559,345	\$ 18,070,272	\$ 20,650,883	\$ 23,424,650	\$ 26,849,983	\$ 32,044,785	\$ 36,794,373	\$ 40,666,191	\$ 45,938,721	\$ 50,370,652

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
1	Expenses														
2	Utilities Water Admin														
3	Personnel														
4		913 9139315	WUE-WW Admin	51001	Full Time	\$ 254,635	\$ 262,274	\$ 270,142	\$ 278,247	\$ 286,594	\$ 295,192	\$ 304,048	\$ 313,169	\$ 322,564	\$ 332,241
5		913 9139315	WUE-WW Admin	51003	Overtime	500	525	551	579	608	638	670	704	739	776
6		913 9139315	WUE-WW Admin	51021	Social Security	19,517	20,493	21,517	22,593	23,723	24,909	26,155	27,462	28,835	30,277
7		913 9139315	WUE-WW Admin	51022	Retirement	15,308	16,073	16,877	17,721	18,607	19,537	20,514	21,540	22,617	23,748
8		913 9139315	WUE-WW Admin	51023	Health Insurance	-	-	-	-	-	-	-	-	-	-
						\$ 289,960	\$ 299,365	\$ 309,088	\$ 319,140	\$ 329,532	\$ 340,276	\$ 351,386	\$ 362,875	\$ 374,755	\$ 387,042
9	O&M														
10		913 9139315	WUE-WW Admin	52012	VehicleRepairParts	\$ 450	\$ 465	\$ 480	\$ 495	\$ 511	\$ 528	\$ 545	\$ 563	\$ 581	\$ 600
11		913 9139315	WUE-WW Admin	52031	OfficeSupplies	300	310	320	330	341	352	363	375	387	400
12		913 9139315	WUE-WW Admin	52034	Postage	100	103	107	110	114	117	121	125	129	133
13		913 9139315	WUE-WW Admin	52040	Books&Publications	200	206	213	220	227	235	242	250	258	266
14		913 9139315	WUE-WW Admin	52042	Food	200	206	213	220	227	235	242	250	258	266
15		913 9139315	WUE-WW Admin	52043	VehicleFuel&Oil	350	361	373	385	398	410	424	438	452	466
16		913 9139315	WUE-WW Admin	52046	Supplies	100	103	107	110	114	117	121	125	129	133
17		913 9139315	WUE-WW Admin	52048	Safety Equipment	-	-	-	-	-	-	-	-	-	-
18		913 9139315	WUE-WW Admin	52077	Technology & PC Hardware	50	52	53	55	57	59	61	63	65	67
19		913 9139315	WUE-WW Admin	53002	Water	-	-	-	-	-	-	-	-	-	-
20		913 9139315	WUE-WW Admin	53004	Telecommunications	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
21		913 9139315	WUE-WW Admin	53013	Land Rental	-	-	-	-	-	-	-	-	-	-
22		913 9139315	WUE-WW Admin	53018	Repair-Vehicles	100	103	107	110	114	117	121	125	129	133
23		913 9139315	WUE-WW Admin	53053	Licenses & Fees	-	-	-	-	-	-	-	-	-	-
24		913 9139315	WUE-WW Admin	53054	Dues&Subscriptions	600	619	640	660	682	704	726	750	774	799
25		913 9139315	WUE-WW Admin	53055	Training	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
26		913 9139315	WUE-WW Admin	53057	Advertising	-	-	-	-	-	-	-	-	-	-
27		913 9139315	WUE-WW Admin	53064	Contract for Services	-	-	-	-	-	-	-	-	-	-
28		913 9139315	WUE-WW Admin	53066	MiscellaneousServices	200	206	213	220	227	235	242	250	258	266
29		913 9139315	WUE-WW Admin	53068	TravelExpense	500	516	533	550	568	586	605	625	645	666
30		913 9139315	WUE-WW Admin	53069	ProfessionalServices	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
31		913 9139315	WUE-WW Admin	53071	Software Maintenance	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
32		913 9139315	WUE-WW Admin	52041	Clothing & Uniforms	-	-	-	-	-	-	-	-	-	-
33		913 9139315	WUE-WW Admin	52084	Furniture, Fixtures & Equipmnt	-	-	-	-	-	-	-	-	-	-
						\$ 10,650	\$ 10,995	\$ 11,351	\$ 11,719	\$ 12,099	\$ 12,491	\$ 12,895	\$ 13,313	\$ 13,744	\$ 14,190
		913 9139315	Utilities Wastewater Admin			\$ 300,610	\$ 310,360	\$ 320,439	\$ 330,859	\$ 341,630	\$ 352,767	\$ 364,282	\$ 376,188	\$ 388,500	\$ 401,231
34	Operations Wastewater Line Mgmt														
35	Personnel														
36		913 9139348	Operations Wastewater Line Mgmt	51001	Full Time	\$ 836,238	\$ 861,325	\$ 887,165	\$ 913,780	\$ 941,193	\$ 969,429	\$ 998,512	\$ 1,028,467	\$ 1,059,321	\$ 1,091,101
37		913 9139348	Operations Wastewater Line Mgmt	51003	Overtime	15,000	15,750	16,538	17,364	18,233	19,144	20,101	21,107	22,162	23,270
38		913 9139348	Operations Wastewater Line Mgmt	51005	On-Call	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513
39		913 9139348	Operations Wastewater Line Mgmt	51021	Social Security	65,885	69,179	72,638	76,270	80,084	84,088	88,292	92,707	97,342	102,209
40		913 9139348	Operations Wastewater Line Mgmt	51022	Retirement	51,674	54,258	56,971	59,819	62,810	65,951	69,248	72,711	76,346	80,163
41		913 9139348	Operations Wastewater Line Mgmt	51023	Health Insurance	224,480	235,704	247,489	259,864	272,857	286,500	300,825	315,866	331,660	348,243
42		913 9139348	Operations Wastewater Line Mgmt	51025	Workers' Compensation	-	-	-	-	-	-	-	-	-	-
						\$ 1,203,277	\$ 1,246,716	\$ 1,291,826	\$ 1,338,674	\$ 1,387,332	\$ 1,437,874	\$ 1,490,380	\$ 1,544,928	\$ 1,601,605	\$ 1,660,499
43	O&M														
44		913 9139348	Operations Wastewater Line Mgmt	52005	Landscape Materials	\$ 3,000	\$ 3,097	\$ 3,198	\$ 3,301	\$ 3,408	\$ 3,518	\$ 3,632	\$ 3,750	\$ 3,872	\$ 3,997
45		913 9139348	Operations Wastewater Line Mgmt	52012	VehicleRepairParts	34,000	35,102	36,239	37,413	38,625	39,876	41,168	42,502	43,879	45,300
46		913 9139348	Operations Wastewater Line Mgmt	52014	Building Materials	-	-	-	-	-	-	-	-	-	-
47		913 9139348	Operations Wastewater Line Mgmt	52024	EquipmentParts	20,000	20,648	21,317	22,008	22,721	23,457	24,217	25,001	25,811	26,647
48		913 9139348	Operations Wastewater Line Mgmt	52031	Office Supplies	125	129	133	138	142	147	151	156	161	167
49		913 9139348	Operations Wastewater Line Mgmt	52033	Medicine & Drugs	-	-	-	-	-	-	-	-	-	-
50		913 9139348	Operations Wastewater Line Mgmt	52034	Postage	450	465	480	495	511	528	545	563	581	600
51		913 9139348	Operations Wastewater Line Mgmt	52036	JanitorialSupplies	450	465	480	495	511	528	545	563	581	600
52		913 9139348	Operations Wastewater Line Mgmt	52037	Concrete/Sand/Asphalt	25,000	25,810	26,646	27,509	28,401	29,321	30,271	31,251	32,264	33,309
53		913 9139348	Operations Wastewater Line Mgmt	52039	Chemicals	3,000	3,071	3,144	3,218	3,294	3,372	3,452	3,534	3,617	3,703
54		913 9139348	Operations Wastewater Line Mgmt	52041	Clothing&Uniforms	5,350	5,523	5,702	5,887	6,078	6,275	6,478	6,688	6,904	7,128
55		913 9139348	Operations Wastewater Line Mgmt	52042	Food	600	619	640	660	682	704	726	750	774	799
56		913 9139348	Operations Wastewater Line Mgmt	52043	VehicleFuel&Oil	24,000	24,778	25,580	26,409	27,265	28,148	29,060	30,001	30,973	31,977
57		913 9139348	Operations Wastewater Line Mgmt	52045	MinorTools	7,500	7,743	7,994	8,253	8,520	8,796	9,081	9,375	9,679	9,993
58		913 9139348	Operations Wastewater Line Mgmt	52046	Supplies	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
59		913 9139348	Operations Wastewater Line Mgmt	52048	SafetyEquipment	6,000	6,194	6,395	6,602	6,816	7,037	7,265	7,500	7,743	7,994
60		913 9139348	Operations Wastewater Line Mgmt	52077	Technology & PC Hardware	-	-	-	-	-	-	-	-	-	-
61		913 9139348	Operations Wastewater Line Mgmt	52082	SystemComponents	18,000	18,583	19,185	19,807	20,448	21,111	21,795	22,501	23,230	23,983
62		913 9139348	Operations Wastewater Line Mgmt	53001	NaturalGas	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
63		913 9139348	Operations Wastewater Line Mgmt	53003	Electricity	-	-	-	-	-	-	-	-	-	-
64		913 9139348	Operations Wastewater Line Mgmt	53004	Telecommunications	2,500	2,581	2,665	2,751	2,840	2,932	3,027	3,125	3,226	3,331
65		913 9139348	Operations Wastewater Line Mgmt	53011	Equipment Rental	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
66		913 9139348	Operations Wastewater Line Mgmt	53018	Repair-Vehicles	-	-	-	-	-	-	-	-	-	-
67		913 9139348	Operations Wastewater Line Mgmt	53020	Repair-Structures	-	-	-	-	-	-	-	-	-	-

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
68	913	9139348	Operations Wastewater Line Mgmt	53023	Repair-HVAC	-	-	-	-	-	-	-	-	-	-
69	913	9139348	Operations Wastewater Line Mgmt	53030	Repair-Equipment	12,000	12,389	12,790	13,205	13,632	14,074	14,530	15,001	15,487	15,988
70	913	9139348	Operations Wastewater Line Mgmt	53053	Licenses & Fees	7,000	7,227	7,461	7,703	7,952	8,210	8,476	8,750	9,034	9,327
71	913	9139348	Operations Wastewater Line Mgmt	53054	Dues & Subscriptions	250	258	266	275	284	293	303	313	323	333
72	913	9139348	Operations Wastewater Line Mgmt	53055	Training	5,000	5,162	5,329	5,502	5,680	5,864	6,054	6,250	6,453	6,662
73	913	9139348	Operations Wastewater Line Mgmt	53063	Lab Testing	-	-	-	-	-	-	-	-	-	-
74	913	9139348	Operations Wastewater Line Mgmt	53064	Contract for Services	105,000	108,402	111,914	115,539	119,283	123,147	127,137	131,256	135,508	139,898
75	913	9139348	Operations Wastewater Line Mgmt	53066	MiscellaneousServices	-	-	-	-	-	-	-	-	-	-
76	913	9139348	Operations Wastewater Line Mgmt	53068	TravelExpense	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
77	913	9139348	Operations Wastewater Line Mgmt	53071	Software Maintenance	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
78	913	9139348	Operations Wastewater Line Mgmt	53124	Tort Claim	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
79	913	9139348	Operations Wastewater Line Mgmt	53127	Janitorial Services	4,500	4,646	4,796	4,952	5,112	5,278	5,449	5,625	5,807	5,996
80	913	9139348	Operations Wastewater Line Mgmt	53130	Repair-Infrastructure	-	-	-	-	-	-	-	-	-	-
81	913	9139348	Operations Wastewater Line Mgmt	52061	Non-Project Materials	-	-	-	-	-	-	-	-	-	-
82	913	9139348	Operations Wastewater Line Mgmt	52076	Inventory Shortage	-	-	-	-	-	-	-	-	-	-
83	913	9139348	Operations Wastewater Line Mgmt	54021	New System Components	-	-	-	-	-	-	-	-	-	-
84	913	9139348	Operations Wastewater Line Mgmt	52081	Fuel	-	-	-	-	-	-	-	-	-	-
85	913	9139348	Operations Wastewater Line Mgmt	52032	Lab Supplies	-	-	-	-	-	-	-	-	-	-
86	913	9139348	Operations Wastewater Line Mgmt	52029	Printed Materials	-	-	-	-	-	-	-	-	-	-
87	913	9139348	Operations Wastewater Line Mgmt	53059	Insurance-Liability	-	-	-	-	-	-	-	-	-	-
88	913	9139348	Operations Wastewater Line Mgmt	53122	Grit Disposal	-	-	-	-	-	-	-	-	-	-
89	913	9139348	Operations Wastewater Line Mgmt	54008	Other Equipment	-	-	-	-	-	-	-	-	-	-
						\$ 296,225	\$ 305,796	\$ 315,676	\$ 325,876	\$ 336,405	\$ 347,275	\$ 358,497	\$ 370,081	\$ 382,040	\$ 394,386
90	913	9139348	Operations Wastewater Line Mgmt	Total		\$ 296,225	\$ 305,796	\$ 315,676	\$ 325,876	\$ 336,405	\$ 347,275	\$ 358,497	\$ 370,081	\$ 382,040	\$ 394,386
91	Wastewater Treatment Plant														
92	Personnel														
93	913	9139370	Wastewater Treatment Plant	51001	Full Time	\$ 509,222	\$ 524,499	\$ 540,234	\$ 556,441	\$ 573,134	\$ 590,328	\$ 608,038	\$ 626,279	\$ 645,067	\$ 664,419
94	913	9139370	Wastewater Treatment Plant	51003	Overtime	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513
95	913	9139370	Wastewater Treatment Plant	51021	Social Security	39,721	41,707	43,792	45,982	48,281	50,695	53,230	55,891	58,686	61,620
96	913	9139370	Wastewater Treatment Plant	51022	Retirement	-	-	-	-	-	-	-	-	-	-
97	913	9139370	Wastewater Treatment Plant	51023	Health Insurance	186,523	195,849	205,642	215,924	226,720	238,056	249,959	262,457	275,579	289,358
98	913	9139370	Wastewater Treatment Plant	51025	Workers' Compensation	-	-	-	-	-	-	-	-	-	-
						\$ 745,466	\$ 772,555	\$ 800,693	\$ 829,923	\$ 860,290	\$ 891,842	\$ 924,627	\$ 958,698	\$ 994,107	\$ 1,030,911
99	O&M														
100	913	9139370	Wastewater Treatment Plant	52012	VehicleRepairParts	\$ 18,000	\$ 18,583	\$ 19,185	\$ 19,807	\$ 20,448	\$ 21,111	\$ 21,795	\$ 22,501	\$ 23,230	\$ 23,983
101	913	9139370	Wastewater Treatment Plant	52014	BuildingMaterials	-	-	-	-	-	-	-	-	-	-
102	913	9139370	Wastewater Treatment Plant	52024	EquipmentParts	67,000	69,171	71,412	73,725	76,114	78,580	81,125	83,754	86,467	89,268
103	913	9139370	Wastewater Treatment Plant	52032	Lab Supplies	36,000	37,166	38,370	39,614	40,897	42,222	43,590	45,002	46,460	47,965
104	913	9139370	Wastewater Treatment Plant	52034	Postage	25	26	27	28	28	29	30	31	32	33
105	913	9139370	Wastewater Treatment Plant	52036	JanitorialSupplies	750	774	799	825	852	880	908	938	968	999
106	913	9139370	Wastewater Treatment Plant	52037	Concrete/Sand/Asphalt	-	-	-	-	-	-	-	-	-	-
107	913	9139370	Wastewater Treatment Plant	52039	Chemicals	25,500	26,326	27,179	28,060	28,969	29,907	30,876	31,876	32,909	33,975
108	913	9139370	Wastewater Treatment Plant	52040	Books & Publications	-	-	-	-	-	-	-	-	-	-
109	913	9139370	Wastewater Treatment Plant	52041	Clothing&Uniforms	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
110	913	9139370	Wastewater Treatment Plant	52042	Food	125	129	133	138	142	147	151	156	161	167
111	913	9139370	Wastewater Treatment Plant	52043	VehicleFuel&Oil	10,000	10,324	10,658	11,004	11,360	11,728	12,108	12,501	12,906	13,324
112	913	9139370	Wastewater Treatment Plant	52045	MinorTools	3,500	3,613	3,730	3,851	3,976	4,105	4,238	4,375	4,517	4,663
113	913	9139370	Wastewater Treatment Plant	52046	Supplies	15,000	15,486	15,988	16,506	17,040	17,592	18,162	18,751	19,358	19,985
114	913	9139370	Wastewater Treatment Plant	52048	SafetyEquipment	4,000	4,130	4,263	4,402	4,544	4,691	4,843	5,000	5,162	5,329
115	913	9139370	Wastewater Treatment Plant	52077	Technology & PC Hardware	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
116	913	9139370	Wastewater Treatment Plant	53001	NaturalGas	34,000	35,102	36,239	37,413	38,625	39,876	41,168	42,502	43,879	45,300
117	913	9139370	Wastewater Treatment Plant	53003	Electricity	700	723	746	770	795	821	848	875	903	933
118	913	9139370	Wastewater Treatment Plant	53004	Telecommunications	8,000	8,259	8,527	8,803	9,088	9,383	9,687	10,000	10,324	10,659
119	913	9139370	Wastewater Treatment Plant	53011	EquipmentRental	2,500	2,581	2,665	2,751	2,840	2,932	3,027	3,125	3,226	3,331
120	913	9139370	Wastewater Treatment Plant	53023	Repair-HVAC	10,500	10,840	11,191	11,554	11,928	12,315	12,714	13,126	13,551	13,990
121	913	9139370	Wastewater Treatment Plant	53030	Repair-Equipment	50,000	51,620	53,292	55,019	56,801	58,642	60,541	62,503	64,528	66,618
122	913	9139370	Wastewater Treatment Plant	53053	Licenses & Fees	19,000	19,616	20,251	20,907	21,584	22,284	23,006	23,751	24,521	25,315
123	913	9139370	Wastewater Treatment Plant	53054	Dues & Subscriptions	-	-	-	-	-	-	-	-	-	-
124	913	9139370	Wastewater Treatment Plant	53055	Training	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
125	913	9139370	Wastewater Treatment Plant	53059	Insurance-Liability	3,060	3,159	3,261	3,367	3,476	3,589	3,705	3,825	3,949	4,077
126	913	9139370	Wastewater Treatment Plant	53063	Lab Testing	30,000	30,972	31,975	33,011	34,081	35,185	36,325	37,502	38,717	39,971
127	913	9139370	Wastewater Treatment Plant	53064	Contract for Services	42,000	43,361	44,765	46,216	47,713	49,259	50,855	52,502	54,203	55,959
128	913	9139370	Wastewater Treatment Plant	53066	MiscellaneousServices	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
129	913	9139370	Wastewater Treatment Plant	53069	ProfessionalServices	-	-	-	-	-	-	-	-	-	-
130	913	9139370	Wastewater Treatment Plant	53071	Software Maintenance	10,000	10,324	10,658	11,004	11,360	11,728	12,108	12,501	12,906	13,324
131	913	9139370	Wastewater Treatment Plant	53124	Tort Claim	-	-	-	-	-	-	-	-	-	-
132	913	9139370	Wastewater Treatment Plant	53127	Janitorial Services	4,800	4,956	5,116	5,282	5,453	5,630	5,812	6,000	6,195	6,395
133	913	9139370	Wastewater Treatment Plant	52029	Printed Materials	100	103	107	110	114	117	121	125	129	133
134	913	9139370	Wastewater Treatment Plant	52081	Fuel	5,000	5,162	5,329	5,502	5,680	5,864	6,054	6,250	6,453	6,662
135	913	9139370	Wastewater Treatment Plant	52082	SystemComponents	22,000	22,713	23,449	24,208	24,993	25,802	26,638	27,501	28,392	29,312

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
136	913	9139370	Wastewater Treatment Plant	53057	Advertising	-	-	-	-	-	-	-	-	-	-
137	913	9139370	Wastewater Treatment Plant	53020	Repair-Structures	-	-	-	-	-	-	-	-	-	-
138	913	9139370	Wastewater Treatment Plant	53122	Grit Disposal	9,500	9,808	10,126	10,454	10,792	11,142	11,503	11,876	12,260	12,657
139	913	9139370	Wastewater Treatment Plant	53130	Repair-Infrastructure	-	-	-	-	-	-	-	-	-	-
140	913	9139370	Wastewater Treatment Plant	54008	Other Equipment	-	-	-	-	-	-	-	-	-	-
141	913	9139370	Wastewater Treatment Plant	52031	Office Supplies	250	258	266	275	284	293	303	313	323	333
						\$ 440,310	\$ 454,575	\$ 469,302	\$ 484,507	\$ 500,203	\$ 516,409	\$ 533,139	\$ 550,412	\$ 568,244	\$ 586,654
142	913	9139370	Wastewater Treatment Plant	Total		\$ 1,185,776	\$ 1,227,130	\$ 1,269,995	\$ 1,314,429	\$ 1,360,493	\$ 1,408,251	\$ 1,457,767	\$ 1,509,110	\$ 1,562,351	\$ 1,617,565
143	Wastewater - Watershed														
144	Personnel														
145	913	9139311	Wastewater - Watershed	51001	Full Time	\$ 133,169	\$ 137,164	\$ 141,279	\$ 145,517	\$ 149,883	\$ 154,379	\$ 159,011	\$ 163,781	\$ 168,695	\$ 173,755
146	913	9139311	Wastewater - Watershed	51003	Overtime	100	105	110	116	122	128	134	141	148	155
147	913	9139311	Wastewater - Watershed	51021	Social Security	10,195	10,705	11,240	11,802	12,392	13,012	13,662	14,345	15,063	15,816
148	913	9139311	Wastewater - Watershed	51022	Retirement	7,996	8,396	8,816	9,256	9,719	10,205	10,715	11,251	11,814	12,404
149	913	9139311	Wastewater - Watershed	51023	Health Insurance	21,598	22,678	23,812	25,002	26,252	27,565	28,943	30,390	31,910	33,505
						\$ 173,058	\$ 179,047	\$ 185,256	\$ 191,694	\$ 198,368	\$ 205,289	\$ 212,466	\$ 219,909	\$ 227,629	\$ 235,636
150	O&M														
151	913	9139311	Wastewater - Watershed	52012	Vehicle Repair Parts	\$ 750	\$ 774	\$ 799	\$ 825	\$ 852	\$ 880	\$ 908	\$ 938	\$ 968	\$ 999
152	913	9139311	Wastewater - Watershed	52031	Office Supplies	200	206	213	220	227	235	242	250	258	266
153	913	9139311	Wastewater - Watershed	52032	Lab Supplies	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
154	913	9139311	Wastewater - Watershed	52034	Postage	400	413	426	440	454	469	484	500	516	533
155	913	9139311	Wastewater - Watershed	52042	Food	200	206	213	220	227	235	242	250	258	266
156	913	9139311	Wastewater - Watershed	52043	Vehicle Fuel & Oil	1,200	1,239	1,279	1,320	1,363	1,407	1,453	1,500	1,549	1,599
157	913	9139311	Wastewater - Watershed	52046	Supplies	200	206	213	220	227	235	242	250	258	266
158	913	9139311	Wastewater - Watershed	52048	Safety Equipment	400	413	426	440	454	469	484	500	516	533
159	913	9139311	Wastewater - Watershed	52077	Technology & PC Hardware	-	-	-	-	-	-	-	-	-	-
160	913	9139311	Wastewater - Watershed	53004	Telecommunications	3,000	3,097	3,198	3,301	3,408	3,518	3,632	3,750	3,872	3,997
161	913	9139311	Wastewater - Watershed	53054	Dues & Subscriptions	500	516	533	550	568	586	605	625	645	666
162	913	9139311	Wastewater - Watershed	53055	Training	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
163	913	9139311	Wastewater - Watershed	53057	Advertising	1,000	1,032	1,066	1,100	1,136	1,173	1,211	1,250	1,291	1,332
164	913	9139311	Wastewater - Watershed	53063	Lab Testing	20,000	20,648	21,317	22,008	22,721	23,457	24,217	25,001	25,811	26,647
165	913	9139311	Wastewater - Watershed	53068	Travel Expense	2,000	2,065	2,132	2,201	2,272	2,346	2,422	2,500	2,581	2,665
166	913	9139311	Wastewater - Watershed	53069	Professional Services	1,500	1,549	1,599	1,651	1,704	1,759	1,816	1,875	1,936	1,999
167	913	9139311	Wastewater - Watershed	53105	Special Event Services	35,000	36,134	37,305	38,513	39,761	41,049	42,379	43,752	45,169	46,633
168	913	9139311	Wastewater - Watershed	56001	Indirect Costs	12,702	13,114	13,538	13,977	14,430	14,897	15,380	15,878	16,393	16,924
169	913	9139311	Wastewater - Watershed	52041	Clothing & Uniforms	225	232	240	248	256	264	272	281	290	300
						\$ 81,777	\$ 84,426	\$ 87,162	\$ 89,985	\$ 92,901	\$ 95,911	\$ 99,018	\$ 102,226	\$ 105,538	\$ 108,957
170	913	9139311	Wastewater - Watershed	Total		\$ 254,835	\$ 263,474	\$ 272,418	\$ 281,679	\$ 291,269	\$ 301,199	\$ 311,483	\$ 322,135	\$ 333,166	\$ 344,593
171	Wastewater - Construction Inspection														
172	Personnel														
173	913	9139335	WW: Construction Inspection	51001	Full Time	\$ 63,399	\$ 65,301	\$ 67,260	\$ 69,278	\$ 71,356	\$ 73,497	\$ 75,702	\$ 77,973	\$ 80,312	\$ 82,721
174	913	9139335	WW: Construction Inspection	51003	Overtime	330	347	364	382	401	421	442	464	488	512
175	913	9139335	WW: Construction Inspection	51005	Social Security	4,875	5,119	5,375	5,643	5,926	6,222	6,533	6,860	7,203	7,563
176	913	9139335	WW: Construction Inspection	51021	Retirement	3,824	4,015	4,216	4,427	4,648	4,881	5,125	5,381	5,650	5,932
177	913	9139335	WW: Construction Inspection	51022	Health Insurance	21,598	22,678	23,812	25,002	26,252	27,565	28,943	30,390	31,910	33,505
178	913	9139335	WW: Construction Inspection	53064	Contract for Services	-	-	-	-	-	-	-	-	-	-
						\$ 94,026	\$ 97,459	\$ 101,026	\$ 104,732	\$ 108,583	\$ 112,585	\$ 116,745	\$ 121,068	\$ 125,562	\$ 130,234
171	Other Expenses														
179	913	9131110	Wastewater Contingency Fund	53067	Contingency	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
180	913	9139315	WUE-WW Administration	53076	Bad Debt Expense	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
181	913	9139370	Wastewater Treatment Plant	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
182	913	9139366	Waste Line Management	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
183	913	9139366	Waste Line Management	54013	Land Acquisition	-	-	-	-	-	-	-	-	-	-
184	913	9139317	Wastewater Capital Improvement	54009	Construction Contracts	-	-	-	-	-	-	-	-	-	-
185	913	9179317	Wastewater Capital Improvement	54008	Other Equipment	-	-	-	-	-	-	-	-	-	-
186			Other O&M Costs	Total		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
187	SUA OH Allocation & Transfers														
188	913	9130000	Transfer Out-Fixed Assets	71002	SUA-Wastewater Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	913	9139315	WUE-WW Administration	56002	SUA Overhead Allocation	298,360	308,026	318,006	328,308	338,945	349,926	361,262	372,967	385,050	397,525
190	913		Clearing-Pcard Inventory	52998	SUA-Wastewater Fund	-	-	-	-	-	-	-	-	-	-
191	913	9130000	SUA - Wastewater Fund	71000	Transfer Out	-	-	-	-	-	-	-	-	-	-
192	913	9230000	Wastewater Retention Fund	71000	Transfer Out	-	-	-	-	-	-	-	-	-	-
193			SUA OH Allocation	Total		\$ 298,360	\$ 308,026	\$ 318,006	\$ 328,308	\$ 338,945	\$ 349,926	\$ 361,262	\$ 372,967	\$ 385,050	\$ 397,525
194	Indirect Costs														
	913	9139315	WUE-W Administration	56001	Indirect Costs	\$ 196,112	\$ 202,466	\$ 209,025	\$ 215,797	\$ 222,788	\$ 230,006	\$ 237,458	\$ 245,151	\$ 253,093	\$ 261,293
195	Debt Service														

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Test Year - 10-Year Wastewater

Line No.	Fund	Key	Description	Budget Object	Object Description	Test Year	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
196	913	9139315	WUE-WW Administration	55005	Principal-2009 CWSRF Loan	\$ 65,877	\$ 67,827	\$ 69,794	\$ 71,818	\$ 73,883	\$ 76,044	\$ 78,249	\$ 39,969	\$ -	\$ -
197	913	9139315	WUE-WW Administration	55505	Interest-2009 CWSRF Loan	13,659	11,707	9,740	7,716	5,651	3,490	1,285	102	-	-
198	913	9139315	WUE-WW Administration	55006	Principal-CWSRF Note	490,431	492,936	-	-	-	-	-	-	-	-
199	913	9139315	WUE-WW Administration	55006	Interest -CWSRF Note	4,305	1,849	-	-	-	-	-	-	-	-
200	913	9139315	WUE-WW Administration	55951	Trustee Fiscal Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
201	913	9139310	Utilities Wastewater Admin	55506	Interest Exp-CWSRF	-	-	-	-	-	-	-	-	-	-
202	913	9139315	WUE-WW Administration	55015	Principal-2023 CWSRF	-	316,667	316,667	316,667	316,667	316,667	316,667	316,667	316,667	316,667
203	913	9139315	WUE-WW Administration	55515	Interest Exp-2023 CWSRF	170,670	168,350	159,072	149,794	140,515	131,237	121,959	112,680	103,402	94,124
						\$ 745,942	\$ 1,060,337	\$ 556,273	\$ 546,995	\$ 537,716	\$ 528,438	\$ 519,160	\$ 470,418	\$ 421,069	\$ 411,790
204	Capital Costs														
205		PAYG		Capital		\$ 2,500,000	\$ 2,587,476	\$ 2,678,013	\$ 2,771,718	\$ 2,868,702	\$ 2,969,079	\$ 3,072,968	\$ 3,180,493	\$ 3,291,780	\$ 3,406,961
206		Future Debt Service		Capital		-	268,593	754,298	1,149,579	3,009,176	3,297,473	3,488,753	4,461,536	4,528,035	4,680,080
207	913	9139300	Wastewater General	54999	Transfer to Assets-Capital	-	-	-	-	-	-	-	-	-	-
208	913	9139300	Wastewater General	57000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-
209	913	9139348	Operations Wastewatr Line Mgmt	54001	Vehicles	-	-	-	-	-	-	-	-	-	-
210					Repair Manholes & Sewerlines	79,082	81,849	84,713	87,677	90,745	93,920	97,207	100,608	104,128	107,772
211					Replace Piping & Valves	42,583	44,073	45,615	47,211	48,863	50,573	52,342	54,174	56,070	58,031
212					UV channel bulbs and electronic co	30,416	31,480	32,582	33,722	34,902	36,123	37,387	38,695	40,049	41,450
213					LS Motor/Pump Service	18,250	18,889	19,549	20,234	20,942	21,674	22,433	23,218	24,030	24,871
						\$ 2,670,331	\$ 3,032,360	\$ 3,614,771	\$ 4,110,141	\$ 6,073,330	\$ 6,468,843	\$ 6,771,091	\$ 7,858,724	\$ 8,044,092	\$ 8,319,166
214	Total Expenses					\$ 7,365,494	\$ 8,174,124	\$ 8,389,454	\$ 9,017,490	\$ 11,118,492	\$ 11,657,165	\$ 12,108,124	\$ 13,310,769	\$ 13,616,528	\$ 14,058,281
215	Revenues														
216	913	9130000	SUA-Wastewater Fund	46005	Interest-Long Term Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	913	9130000	Wastewater General	44503	Wastewater Sales	-	-	-	-	-	-	-	-	-	-
218	913	9130000	Wastewater General	48217	Capacity Fee	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000
219	913	9130000	Wastewater General	48220	Water Closet Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
220	913	9130000	Wastewater General	48602	Lease Repayment	-	-	-	-	-	-	-	-	-	-
221	913	9130000	Wastewater General	48700	Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
222	913	9130000	Wastewater General	48903	SUA Revenue Allocation	444,020	444,020	444,020	444,020	444,020	444,020	444,020	444,020	444,020	444,020
223	913	9130000	Wastewater General	68000	Contributed Assets	-	-	-	-	-	-	-	-	-	-
224	913	9130000	Wastewater Retention Fund	61000	Transfer In	-	-	-	-	-	-	-	-	-	-
225	Total Revenues					\$ 610,020	\$ 610,020	\$ 610,020	\$ 610,020	\$ 610,020	\$ 610,020	\$ 610,020	\$ 610,020	\$ 610,020	\$ 610,020
226	Revenue Requirement					\$ 6,755,474	\$ 7,564,104	\$ 7,779,434	\$ 8,407,470	\$ 10,508,472	\$ 11,047,145	\$ 11,498,104	\$ 12,700,749	\$ 13,006,508	\$ 13,448,261

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Proposed Water Rate Increases - Scenario I

	Current	Peaking Factor	Rates Proposed									
			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<i>Months on Proposed Rate</i>			6.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
VOLUMETRIC RATES												
INSIDE												
RETAIL		1.41										
Number of Customers (Monthly)	621											
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 9.19	\$ 10.80	\$ 12.69	\$ 14.91	\$ 17.15	\$ 19.72	\$ 22.68	\$ 25.52	\$ 28.71
Rate Increase			3.00%	17.50%	17.50%	17.50%	17.50%	15.00%	15.00%	15.00%	12.50%	12.50%
Inside, <1"												
Number of Customers (Monthly)	11,375											
Up To 5,000 Gals	\$ 7.45		\$ 7.67	\$ 9.01	\$ 10.59	\$ 12.44	\$ 14.62	\$ 16.81	\$ 19.33	\$ 22.23	\$ 25.01	\$ 28.14
Next 7,000 Gals	\$ 7.81		\$ 8.04	\$ 9.45	\$ 11.10	\$ 13.04	\$ 15.32	\$ 17.62	\$ 20.26	\$ 23.30	\$ 26.21	\$ 29.49
Over 12,000 Gals	\$ 8.71		\$ 8.97	\$ 10.54	\$ 12.38	\$ 14.55	\$ 17.10	\$ 19.67	\$ 22.62	\$ 26.01	\$ 29.26	\$ 32.92
Rate Increase			3.00%	17.50%	17.50%	17.50%	17.50%	15.00%	15.00%	15.00%	12.50%	12.50%
Inside, >=1"												
Number of Customers (Monthly)	2,444											
Up To 15,000 Gals	\$ 7.45		\$ 7.67	\$ 9.01	\$ 10.59	\$ 12.44	\$ 14.62	\$ 16.81	\$ 19.33	\$ 22.23	\$ 25.01	\$ 28.14
Next 18,000 Gals	\$ 7.81		\$ 8.04	\$ 9.45	\$ 11.10	\$ 13.04	\$ 15.32	\$ 17.62	\$ 20.26	\$ 23.30	\$ 26.21	\$ 29.49
Over 33,000 Gals	\$ 8.71		\$ 8.97	\$ 10.54	\$ 12.38	\$ 14.55	\$ 17.10	\$ 19.67	\$ 22.62	\$ 26.01	\$ 29.26	\$ 32.92
Total Customers	14,440											
RURAL		2.37										
Number of Customers (Monthly)	1											
Proposed Rate Multiplier			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 9.19	\$ 10.80	\$ 12.69	\$ 14.91	\$ 17.15	\$ 19.72	\$ 22.68	\$ 25.52	\$ 28.71
Inside, <1"												
Number of Customers (Monthly)	21											
Up To 5,000 Gals	\$ 7.45		\$ 7.67	\$ 9.01	\$ 10.59	\$ 12.44	\$ 14.62	\$ 16.81	\$ 19.33	\$ 22.23	\$ 25.01	\$ 28.14
Next 7,000 Gals	\$ 7.81		\$ 8.04	\$ 9.45	\$ 11.10	\$ 13.04	\$ 15.32	\$ 17.62	\$ 20.26	\$ 23.30	\$ 26.21	\$ 29.49
Over 12,000 Gals	\$ 8.71		\$ 8.97	\$ 10.54	\$ 12.38	\$ 14.55	\$ 17.10	\$ 19.67	\$ 22.62	\$ 26.01	\$ 29.26	\$ 32.92
Inside, >=1"												
Number of Customers (Monthly)	68											
Up To 15,000 Gals	\$ 7.45		\$ 7.67	\$ 9.01	\$ 10.59	\$ 12.44	\$ 14.62	\$ 16.81	\$ 19.33	\$ 22.23	\$ 25.01	\$ 28.14
Next 18,000 Gals	\$ 7.81		\$ 8.04	\$ 9.45	\$ 11.10	\$ 13.04	\$ 15.32	\$ 17.62	\$ 20.26	\$ 23.30	\$ 26.21	\$ 29.49
Over 33,000 Gals	\$ 8.71		\$ 8.97	\$ 10.54	\$ 12.38	\$ 14.55	\$ 17.10	\$ 19.67	\$ 22.62	\$ 26.01	\$ 29.26	\$ 32.92
Total Customers	90											
OUTSIDE												
RETAIL		1.47										
Number of Customers (Monthly)	14											
Proposed Rate Multiplier			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 9.19	\$ 10.80	\$ 12.69	\$ 14.91	\$ 17.15	\$ 19.72	\$ 22.68	\$ 25.52	\$ 28.71
Outside, <1"												
Number of Customers (Monthly)	87											
Up To 5,000 Gals	\$ 7.45		\$ 7.67	\$ 9.01	\$ 10.59	\$ 12.44	\$ 14.62	\$ 16.81	\$ 19.33	\$ 22.23	\$ 25.01	\$ 28.14
Next 7,000 Gals	\$ 7.81		\$ 8.04	\$ 9.45	\$ 11.10	\$ 13.04	\$ 15.32	\$ 17.62	\$ 20.26	\$ 23.30	\$ 26.21	\$ 29.49
Over 12,000 Gals	\$ 8.71		\$ 8.97	\$ 10.54	\$ 12.38	\$ 14.55	\$ 17.10	\$ 19.67	\$ 22.62	\$ 26.01	\$ 29.26	\$ 32.92
Outside, >=1"												
Number of Customers (Monthly)	89											
Up To 15,000 Gals	\$ 7.45		\$ 7.67	\$ 9.01	\$ 10.59	\$ 12.44	\$ 14.62	\$ 16.81	\$ 19.33	\$ 22.23	\$ 25.01	\$ 28.14
Next 18,000 Gals	\$ 7.81		\$ 8.04	\$ 9.45	\$ 11.10	\$ 13.04	\$ 15.32	\$ 17.62	\$ 20.26	\$ 23.30	\$ 26.21	\$ 29.49
Over 33,000 Gals	\$ 8.71		\$ 8.97	\$ 10.54	\$ 12.38	\$ 14.55	\$ 17.10	\$ 19.67	\$ 22.62	\$ 26.01	\$ 29.26	\$ 32.92
Total Customers	191											

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Proposed Water Rate Increases - Scenario I

	Current	Peaking Factor	Rates Proposed									
			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
RURAL		1.74										
Proposed Rate Multiplier			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Number of Customers (Monthly)	37											
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 9.19	\$ 10.80	\$ 12.69	\$ 14.91	\$ 17.15	\$ 19.72	\$ 22.68	\$ 25.52	\$ 28.71
Outside, <1"												
Number of Customers (Monthly)	1,038											
Up To 5,000 Gals	\$ 7.45		\$ 7.67	\$ 9.01	\$ 10.59	\$ 12.44	\$ 14.62	\$ 16.81	\$ 19.33	\$ 22.23	\$ 25.01	\$ 28.14
Next 7,000 Gals	\$ 7.81		\$ 8.04	\$ 9.45	\$ 11.10	\$ 13.04	\$ 15.32	\$ 17.62	\$ 20.26	\$ 23.30	\$ 26.21	\$ 29.49
Over 12,000 Gals	\$ 8.71		\$ 8.97	\$ 10.54	\$ 12.38	\$ 14.55	\$ 17.10	\$ 19.67	\$ 22.62	\$ 26.01	\$ 29.26	\$ 32.92
Outside, >=1"												
Number of Customers (Monthly)	493											
Up To 15,000 Gals	\$ 7.45		\$ 7.67	\$ 9.01	\$ 10.59	\$ 12.44	\$ 14.62	\$ 16.81	\$ 19.33	\$ 22.23	\$ 25.01	\$ 28.14
Next 18,000 Gals	\$ 7.81		\$ 8.04	\$ 9.45	\$ 11.10	\$ 13.04	\$ 15.32	\$ 17.62	\$ 20.26	\$ 23.30	\$ 26.21	\$ 29.49
Over 33,000 Gals	\$ 8.71		\$ 8.97	\$ 10.54	\$ 12.38	\$ 14.55	\$ 17.10	\$ 19.67	\$ 22.62	\$ 26.01	\$ 29.26	\$ 32.92
Total Customers	1,568											
WHOLESALE CUSTOMERS												
Payne County & 51 East Proposed Rate Increase			3.00%	30.00%	20.00%	20.00%	20.00%	18.00%	18.00%	15.00%	15.00%	15.00%
Lone Chimnet and Noble Proposed Rate Increase			3.00%	15.00%	15.00%	15.00%	15.00%	18.00%	18.00%	15.00%	15.00%	15.00%
Payne County Rural Water Dist 3 - Outside		2.86										
Number of Customers (Monthly)	2											
Flat Rate Volumes	\$ 3.41		\$ 3.51	\$ 4.57	\$ 5.48	\$ 6.58	\$ 7.89	\$ 9.31	\$ 10.99	\$ 12.63	\$ 14.53	\$ 16.71
Lone Chimney - Outside		N/A										
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 3.63		\$ 3.74	\$ 4.30	\$ 4.94	\$ 5.69	\$ 6.54	\$ 7.72	\$ 9.11	\$ 10.47	\$ 12.04	\$ 13.85
Noble - Outside		1.42										
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 3.61		\$ 3.74	\$ 4.30	\$ 4.94	\$ 5.69	\$ 6.54	\$ 7.72	\$ 9.11	\$ 10.47	\$ 12.04	\$ 13.85
51 East Water - Outside		1.37										
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 3.07		\$ 3.51	\$ 4.57	\$ 5.48	\$ 6.58	\$ 7.89	\$ 9.31	\$ 10.99	\$ 12.63	\$ 14.53	\$ 16.71
RAW WATER CUSTOMERS												
Otoe-Missouria Tribal Council - Outside			3.00%	30.00%	20.00%	20.00%	20.00%	18.00%	18.00%	15.00%	15.00%	15.00%
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 0.84		\$ 0.87	\$ 1.13	\$ 1.36	\$ 1.63	\$ 1.96	\$ 2.31	\$ 2.73	\$ 3.14	\$ 3.61	\$ 4.15
Morrison - Outside			3.00%	30.00%	20.00%	20.00%	20.00%	18.00%	18.00%	15.00%	15.00%	15.00%
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 0.84		\$ 0.87	\$ 1.13	\$ 1.36	\$ 1.63	\$ 1.96	\$ 2.31	\$ 2.73	\$ 3.14	\$ 3.61	\$ 4.15
OTHER												
Public Water Suppliers												
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 9.19	\$ 10.80	\$ 12.69	\$ 14.91	\$ 17.15	\$ 19.72	\$ 22.68	\$ 25.52	\$ 28.71
Total	16,297											

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Proposed Water Rate Increases - Scenario I

			Rates Proposed									
			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
BASE RATES	Current	Peaking Factor										

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Proposed Wastewater Rate Increases

	Current	Rates Proposed									
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
		6.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
<i>Months on Proposed Rate</i>		3.00%	6.00%	6.00%	6.00%	5.00%	5.00%	5.00%	6.00%	6.00%	6.00%
<i>Rate Increase</i>											
INSIDE RETAIL											
Volumetric	\$ 3.57	\$ 3.68	\$ 3.90	\$ 4.13	\$ 4.38	\$ 4.60	\$ 4.83	\$ 5.07	\$ 5.37	\$ 5.69	\$ 6.03
OUTSIDE RETAIL											
Volumetric	\$ 5.36	\$ 5.52	\$ 5.85	\$ 6.20	\$ 6.57	\$ 6.90	\$ 7.25	\$ 7.61	\$ 8.06	\$ 8.54	\$ 9.05
Total Customers	869										
OSU											
Volumetric	\$ 3.57	\$ 3.68	\$ 3.90	\$ 4.13	\$ 4.38	\$ 4.60	\$ 4.83	\$ 5.07	\$ 5.37	\$ 5.69	\$ 6.03
Total Volumes											
Wastewater Meter Sizes		3.00%	6.00%	6.00%	6.00%	5.00%	5.00%	5.00%	6.00%	6.00%	6.00%
Inside											
3/4"	\$ 8.80	\$ 9.06	\$ 9.60	\$ 10.18	\$ 10.79	\$ 11.33	\$ 11.90	\$ 12.50	\$ 13.25	\$ 14.05	\$ 14.89
1"	\$ 15.57	\$ 16.04	\$ 17.00	\$ 18.02	\$ 19.10	\$ 20.06	\$ 21.06	\$ 22.11	\$ 23.44	\$ 24.85	\$ 26.34
1.5"	\$ 31.16	\$ 32.09	\$ 34.02	\$ 36.06	\$ 38.22	\$ 40.13	\$ 42.14	\$ 44.25	\$ 46.91	\$ 49.72	\$ 52.70
2"	\$ 49.84	\$ 51.34	\$ 54.42	\$ 57.69	\$ 61.15	\$ 64.21	\$ 67.42	\$ 70.79	\$ 75.04	\$ 79.54	\$ 84.31
3"	\$ 93.46	\$ 96.26	\$ 102.04	\$ 108.16	\$ 114.65	\$ 120.38	\$ 126.40	\$ 132.72	\$ 140.68	\$ 149.12	\$ 158.07
4"	\$ 155.76	\$ 160.43	\$ 170.06	\$ 180.26	\$ 191.08	\$ 200.63	\$ 210.66	\$ 221.19	\$ 234.46	\$ 248.53	\$ 263.44
6"	\$ 311.53	\$ 320.88	\$ 340.13	\$ 360.54	\$ 382.17	\$ 401.28	\$ 421.34	\$ 442.41	\$ 468.95	\$ 497.09	\$ 526.92
Outside											
3/4"	\$ 13.19	\$ 13.59	\$ 14.40	\$ 15.27	\$ 16.19	\$ 17.00	\$ 17.85	\$ 18.75	\$ 19.88	\$ 21.08	\$ 22.34
1"	\$ 23.36	\$ 24.06	\$ 25.50	\$ 27.03	\$ 28.65	\$ 30.09	\$ 31.59	\$ 33.17	\$ 35.16	\$ 37.28	\$ 39.51
1.5"	\$ 46.73	\$ 48.14	\$ 51.03	\$ 54.09	\$ 57.33	\$ 60.20	\$ 63.21	\$ 66.38	\$ 70.37	\$ 74.58	\$ 79.05
2"	\$ 74.76	\$ 77.01	\$ 81.63	\$ 86.54	\$ 91.73	\$ 96.32	\$ 101.13	\$ 106.19	\$ 112.56	\$ 119.31	\$ 126.47
3"	\$ 140.19	\$ 144.39	\$ 153.06	\$ 162.24	\$ 171.98	\$ 180.57	\$ 189.60	\$ 199.08	\$ 211.02	\$ 223.68	\$ 237.11
4"	\$ 233.65	\$ 240.65	\$ 255.09	\$ 270.39	\$ 286.62	\$ 300.95	\$ 315.99	\$ 331.79	\$ 351.69	\$ 372.80	\$ 395.16
6"	\$ 467.30	\$ 481.32	\$ 510.20	\$ 540.81	\$ 573.26	\$ 601.92	\$ 632.01	\$ 663.62	\$ 703.43	\$ 745.64	\$ 790.38

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Over/(Under) - Scenario I

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water										
Water Revenues	\$ 14,808,339	\$ 17,821,393	\$ 21,062,899	\$ 24,888,169	\$ 29,415,274	\$ 34,048,187	\$ 39,409,500	\$ 45,558,533	\$ 51,585,459	\$ 58,411,744
Water Revenue Requirement	\$ 15,559,345	\$ 18,499,577	\$ 23,316,240	\$ 25,977,110	\$ 30,468,776	\$ 34,000,068	\$ 37,786,443	\$ 40,770,050	\$ 47,824,021	\$ 54,355,087
Over/(Under)	\$ (751,006)	\$ (678,183)	\$ (2,253,342)	\$ (1,088,940)	\$ (1,053,502)	\$ 48,119	\$ 1,623,057	\$ 4,788,484	\$ 3,761,439	\$ 4,056,657
Cumulative Over/(Under)	\$ (751,006)	\$ (1,429,189)	\$ (3,682,531)	\$ (4,771,471)	\$ (5,824,973)	\$ (5,776,854)	\$ (4,153,797)	\$ 634,687	\$ 4,396,125	\$ 8,452,782
Rate Increases										
Retail (Volumetric & Base Rate)	3.00%	17.50%	17.50%	17.50%	17.50%	15.00%	15.00%	15.00%	12.50%	12.50%
Outside City Limit Customers & Rural	3.00%	17.50%	17.50%	17.50%	17.50%	15.00%	15.00%	15.00%	12.50%	12.50%
Payne County & 51-East	3.00%	30.00%	20.00%	20.00%	20.00%	18.00%	18.00%	15.00%	15.00%	15.00%
Lone Chimney & Noble	3.00%	15.00%	15.00%	15.00%	15.00%	18.00%	18.00%	15.00%	15.00%	15.00%
Otoe-Missouria Tribal Council & Morrison	3.00%	30.00%	20.00%	20.00%	20.00%	18.00%	18.00%	15.00%	15.00%	15.00%
Wastewater										
Wastewater Revenues	\$ 7,859,620	\$ 8,496,919	\$ 9,046,025	\$ 9,640,077	\$ 10,174,560	\$ 10,737,172	\$ 11,328,615	\$ 12,061,672	\$ 12,846,542	\$ 13,682,659
Wastewater Revenue Requirement	\$ 6,755,474	\$ 7,564,104	\$ 7,779,434	\$ 8,407,470	\$ 10,508,472	\$ 11,047,145	\$ 11,498,104	\$ 12,700,749	\$ 13,006,508	\$ 13,448,261
Over/(Under)	\$ 1,104,146	\$ 932,814	\$ 1,266,590	\$ 1,232,607	\$ (333,912)	\$ (309,973)	\$ (169,489)	\$ (639,077)	\$ (159,966)	\$ 234,398
Cumulative Over/(Under)	\$ 1,104,146	\$ 2,036,960	\$ 3,303,550	\$ 4,536,158	\$ 4,202,246	\$ 3,892,273	\$ 3,722,784	\$ 3,083,707	\$ 2,923,741	\$ 3,158,139
Rate Increases										
Retail (Volumetric & Base Rate)	3.00%	6.00%	6.00%	6.00%	5.00%	5.00%	5.00%	6.00%	6.00%	6.00%
OSU	3.00%	6.00%	6.00%	6.00%	5.00%	5.00%	5.00%	6.00%	6.00%	6.00%
Outside City Limit Customers & Rural	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier
Combined Water & Wastewater										
Combined Revenues	\$ 22,667,959	\$ 26,318,312	\$ 30,108,923	\$ 34,528,246	\$ 39,589,834	\$ 44,785,359	\$ 50,738,114	\$ 57,620,206	\$ 64,432,001	\$ 72,094,403
Combined Revenue Requirement	\$ 22,314,819	\$ 26,063,681	\$ 31,095,675	\$ 34,384,579	\$ 40,977,248	\$ 45,047,213	\$ 49,284,546	\$ 53,470,799	\$ 60,830,528	\$ 67,803,349
Combined Over/(Under) Recovery	\$ 353,140	\$ 254,631	\$ (986,752)	\$ 143,667	\$ (1,387,413)	\$ (261,854)	\$ 1,453,568	\$ 4,149,407	\$ 3,601,473	\$ 4,291,054
Cumulative Over/(Under)	\$ 353,140	\$ 607,771	\$ (378,980)	\$ (235,313)	\$ (1,622,727)	\$ (1,884,581)	\$ (431,013)	\$ 3,718,394	\$ 7,319,867	\$ 11,610,921

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Proposed Water Rate Increases - Scenario II

	Current	Peaking Factor	Rates Proposed									
			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Months on Proposed Rate			6.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
VOLUMETRIC RATES												
INSIDE												
RETAIL		1.41										
Number of Customers (Monthly)	621											
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 8.99	\$ 10.34	\$ 11.89	\$ 13.67	\$ 15.72	\$ 18.08	\$ 20.79	\$ 22.87	\$ 25.16
Rate Increase			3.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	10.00%	10.00%
Inside, <1"												
Number of Customers (Monthly)	11,375											
Up To 5,000 Gals	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
Next 7,000 Gals	\$ 7.81		\$ 8.04	\$ 9.25	\$ 10.64	\$ 12.24	\$ 14.08	\$ 16.19	\$ 18.62	\$ 21.41	\$ 23.55	\$ 25.91
Over 12,000 Gals	\$ 8.71		\$ 8.97	\$ 10.32	\$ 11.87	\$ 13.65	\$ 15.70	\$ 18.06	\$ 20.77	\$ 23.89	\$ 26.28	\$ 28.91
Rate Increase			3.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	10.00%	10.00%
Inside, >=1"												
Number of Customers (Monthly)	2,444											
Up To 15,000 Gals	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
Next 18,000 Gals	\$ 7.81		\$ 8.04	\$ 9.25	\$ 10.64	\$ 12.24	\$ 14.08	\$ 16.19	\$ 18.62	\$ 21.41	\$ 23.55	\$ 25.91
Over 33,000 Gals	\$ 8.71		\$ 8.97	\$ 10.32	\$ 11.87	\$ 13.65	\$ 15.70	\$ 18.06	\$ 20.77	\$ 23.89	\$ 26.28	\$ 28.91
Total Customers	14,440											
RURAL		2.37										
Number of Customers (Monthly)	1											
Proposed Rate Multiplier			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 8.99	\$ 10.34	\$ 11.89	\$ 13.67	\$ 15.72	\$ 18.08	\$ 20.79	\$ 22.87	\$ 25.16
Inside, <1"												
Number of Customers (Monthly)	21											
Up To 5,000 Gals	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
Next 7,000 Gals	\$ 7.81		\$ 8.04	\$ 9.25	\$ 10.64	\$ 12.24	\$ 14.08	\$ 16.19	\$ 18.62	\$ 21.41	\$ 23.55	\$ 25.91
Over 12,000 Gals	\$ 8.71		\$ 8.97	\$ 10.32	\$ 11.87	\$ 13.65	\$ 15.70	\$ 18.06	\$ 20.77	\$ 23.89	\$ 26.28	\$ 28.91
Inside, >=1"												
Number of Customers (Monthly)	68											
Up To 15,000 Gals	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
Next 18,000 Gals	\$ 7.81		\$ 8.04	\$ 9.25	\$ 10.64	\$ 12.24	\$ 14.08	\$ 16.19	\$ 18.62	\$ 21.41	\$ 23.55	\$ 25.91
Over 33,000 Gals	\$ 8.71		\$ 8.97	\$ 10.32	\$ 11.87	\$ 13.65	\$ 15.70	\$ 18.06	\$ 20.77	\$ 23.89	\$ 26.28	\$ 28.91
Total Customers	90											
OUTSIDE												
RETAIL		1.47										
Number of Customers (Monthly)	14											
Proposed Rate Multiplier			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 8.99	\$ 10.34	\$ 11.89	\$ 13.67	\$ 15.72	\$ 18.08	\$ 20.79	\$ 22.87	\$ 25.16
Outside, <1"												
Number of Customers (Monthly)	87											
Up To 5,000 Gals	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
Next 7,000 Gals	\$ 7.81		\$ 8.04	\$ 9.25	\$ 10.64	\$ 12.24	\$ 14.08	\$ 16.19	\$ 18.62	\$ 21.41	\$ 23.55	\$ 25.91
Over 12,000 Gals	\$ 8.71		\$ 8.97	\$ 10.32	\$ 11.87	\$ 13.65	\$ 15.70	\$ 18.06	\$ 20.77	\$ 23.89	\$ 26.28	\$ 28.91
Outside, >=1"												
Number of Customers (Monthly)	89											
Up To 15,000 Gals	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
Next 18,000 Gals	\$ 7.81		\$ 8.04	\$ 9.25	\$ 10.64	\$ 12.24	\$ 14.08	\$ 16.19	\$ 18.62	\$ 21.41	\$ 23.55	\$ 25.91
Over 33,000 Gals	\$ 8.71		\$ 8.97	\$ 10.32	\$ 11.87	\$ 13.65	\$ 15.70	\$ 18.06	\$ 20.77	\$ 23.89	\$ 26.28	\$ 28.91
Total Customers	191											

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Proposed Water Rate Increases - Scenario II

	Current	Peaking Factor	Rates Proposed									
			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
RURAL		1.74										
Proposed Rate Multiplier			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Number of Customers (Monthly)	37											
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 8.99	\$ 10.34	\$ 11.89	\$ 13.67	\$ 15.72	\$ 18.08	\$ 20.79	\$ 22.87	\$ 25.16
Outside, <1"												
Number of Customers (Monthly)	1,038											
Up To 5,000 Gals	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
Next 7,000 Gals	\$ 7.81		\$ 8.04	\$ 9.25	\$ 10.64	\$ 12.24	\$ 14.08	\$ 16.19	\$ 18.62	\$ 21.41	\$ 23.55	\$ 25.91
Over 12,000 Gals	\$ 8.71		\$ 8.97	\$ 10.32	\$ 11.87	\$ 13.65	\$ 15.70	\$ 18.06	\$ 20.77	\$ 23.89	\$ 26.28	\$ 28.91
Outside, >=1"												
Number of Customers (Monthly)	493											
Up To 15,000 Gals	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
Next 18,000 Gals	\$ 7.81		\$ 8.04	\$ 9.25	\$ 10.64	\$ 12.24	\$ 14.08	\$ 16.19	\$ 18.62	\$ 21.41	\$ 23.55	\$ 25.91
Over 33,000 Gals	\$ 8.71		\$ 8.97	\$ 10.32	\$ 11.87	\$ 13.65	\$ 15.70	\$ 18.06	\$ 20.77	\$ 23.89	\$ 26.28	\$ 28.91
Total Customers	1,568											
WHOLESALE CUSTOMERS												
Payne County & 51 East Proposed Rate Increase			0.00%	13.00%	13.00%	13.00%	15.50%	15.50%	12.00%	12.00%	12.00%	10.00%
Lone Chimnet and Noble Proposed Rate Increase			0.00%	11.00%	11.00%	11.00%	13.50%	13.50%	10.00%	10.00%	10.00%	8.00%
Payne County Rural Water Dist 3 - Outside		2.86										
Number of Customers (Monthly)	2											
Flat Rate Volumes	\$ 3.41		\$ 3.51	\$ 4.57	\$ 5.48	\$ 6.58	\$ 7.89	\$ 9.31	\$ 10.99	\$ 12.63	\$ 14.53	\$ 16.71
Lone Chimney - Outside		N/A										
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 3.63		\$ 3.74	\$ 4.30	\$ 4.94	\$ 5.69	\$ 6.54	\$ 7.72	\$ 9.11	\$ 10.47	\$ 12.04	\$ 13.85
Noble - Outside		1.42										
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 3.61		\$ 3.74	\$ 4.30	\$ 4.94	\$ 5.69	\$ 6.54	\$ 7.72	\$ 9.11	\$ 10.47	\$ 12.04	\$ 13.85
51 East Water - Outside		1.37										
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 3.07		\$ 3.51	\$ 4.57	\$ 5.48	\$ 6.58	\$ 7.89	\$ 9.31	\$ 10.99	\$ 12.63	\$ 14.53	\$ 16.71
RAW WATER CUSTOMERS												
Otoe-Missouria Tribal Council - Outside			0.00%	13.00%	13.00%	13.00%	15.50%	15.50%	12.00%	12.00%	12.00%	10.00%
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 0.84		\$ 0.87	\$ 1.13	\$ 1.36	\$ 1.63	\$ 1.96	\$ 2.31	\$ 2.73	\$ 3.14	\$ 3.61	\$ 4.15
Morrison - Outside			0.00%	13.00%	13.00%	13.00%	15.50%	15.50%	12.00%	12.00%	12.00%	10.00%
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 0.84		\$ 0.87	\$ 1.13	\$ 1.36	\$ 1.63	\$ 1.96	\$ 2.31	\$ 2.73	\$ 3.14	\$ 3.61	\$ 4.15
OTHER												
Public Water Suppliers												
Number of Customers (Monthly)	1											
Flat Rate Volumes	\$ 7.59		\$ 7.82	\$ 8.99	\$ 10.34	\$ 11.89	\$ 13.67	\$ 15.72	\$ 18.08	\$ 20.79	\$ 22.87	\$ 25.16
Total	16,297											

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Proposed Water Rate Increases - Scenario II

			Rates Proposed									
			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
BASE RATES	Current	Peaking Factor										
INSIDE			3.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	10.00%	10.00%
3/4"	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
1"	\$ 15.08		\$ 15.53	\$ 17.86	\$ 20.54	\$ 23.62	\$ 27.16	\$ 31.23	\$ 35.91	\$ 41.30	\$ 45.43	\$ 49.97
1.5"	\$ 30.76		\$ 31.68	\$ 36.43	\$ 41.89	\$ 48.17	\$ 55.40	\$ 63.71	\$ 73.27	\$ 84.26	\$ 92.69	\$ 101.96
2"	\$ 45.63		\$ 47.00	\$ 54.05	\$ 62.16	\$ 71.48	\$ 82.20	\$ 94.53	\$ 108.71	\$ 125.02	\$ 137.52	\$ 151.27
3"	\$ 88.76		\$ 91.42	\$ 105.13	\$ 120.90	\$ 139.04	\$ 159.90	\$ 183.89	\$ 211.47	\$ 243.19	\$ 267.51	\$ 294.26
4"	\$ 140.67		\$ 144.89	\$ 166.62	\$ 191.61	\$ 220.35	\$ 253.40	\$ 291.41	\$ 335.12	\$ 385.39	\$ 423.93	\$ 466.32
6"	\$ 272.72		\$ 280.90	\$ 323.04	\$ 371.50	\$ 427.23	\$ 491.31	\$ 565.01	\$ 649.76	\$ 747.22	\$ 821.94	\$ 904.13
OUTSIDE			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
3/4"	\$ 7.45		\$ 7.67	\$ 8.82	\$ 10.14	\$ 11.66	\$ 13.41	\$ 15.42	\$ 17.73	\$ 20.39	\$ 22.43	\$ 24.67
1"	\$ 15.08		\$ 15.53	\$ 17.86	\$ 20.54	\$ 23.62	\$ 27.16	\$ 31.23	\$ 35.91	\$ 41.30	\$ 45.43	\$ 49.97
1.5"	\$ 30.76		\$ 31.68	\$ 36.43	\$ 41.89	\$ 48.17	\$ 55.40	\$ 63.71	\$ 73.27	\$ 84.26	\$ 92.69	\$ 101.96
2"	\$ 45.63		\$ 47.00	\$ 54.05	\$ 62.16	\$ 71.48	\$ 82.20	\$ 94.53	\$ 108.71	\$ 125.02	\$ 137.52	\$ 151.27
3"	\$ 88.76		\$ 91.42	\$ 105.13	\$ 120.90	\$ 139.04	\$ 159.90	\$ 183.89	\$ 211.47	\$ 243.19	\$ 267.51	\$ 294.26
4"	\$ 140.67		\$ 144.89	\$ 166.62	\$ 191.61	\$ 220.35	\$ 253.40	\$ 291.41	\$ 335.12	\$ 385.39	\$ 423.93	\$ 466.32
6"	\$ 272.72		\$ 280.90	\$ 323.04	\$ 371.50	\$ 427.23	\$ 491.31	\$ 565.01	\$ 649.76	\$ 747.22	\$ 821.94	\$ 904.13

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Over/(Under) - Scenario II

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Water										
Water Revenues	\$ 14,808,339	\$ 17,459,909	\$ 20,214,940	\$ 23,406,927	\$ 27,106,234	\$ 31,377,717	\$ 36,324,774	\$ 41,991,268	\$ 46,555,973	\$ 51,621,948
Water Revenue Requirement	\$ 15,559,345	\$ 18,070,272	\$ 20,650,883	\$ 23,424,650	\$ 26,849,983	\$ 32,044,785	\$ 36,794,373	\$ 40,666,191	\$ 45,938,721	\$ 50,370,652
Over/(Under)	\$ (751,006)	\$ (610,363)	\$ (435,943)	\$ (17,724)	\$ 256,251	\$ (667,068)	\$ (469,600)	\$ 1,325,076	\$ 617,252	\$ 1,251,296
Cumulative Over/(Under)	\$ (751,006)	\$ (1,361,369)	\$ (1,797,312)	\$ (1,815,036)	\$ (1,558,785)	\$ (2,225,853)	\$ (2,695,453)	\$ (1,370,376)	\$ (753,125)	\$ 498,171
Rate Increases										
Retail (Volumetric & Base Rate)	3.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	10.00%	10.00%
Outside City Limit Customers & Rural	3.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	10.00%	10.00%
Payne County & 51-East	0.00%	13.00%	13.00%	13.00%	15.50%	15.50%	12.00%	12.00%	12.00%	10.00%
Lone Chimney & Noble	0.00%	11.00%	11.00%	11.00%	13.50%	13.50%	10.00%	10.00%	10.00%	8.00%
Otoe-Missouria Tribal Council & Morrison	0.00%	13.00%	13.00%	13.00%	15.50%	15.50%	12.00%	12.00%	12.00%	10.00%
Wastewater										
Wastewater Revenues	\$ 7,859,620	\$ 8,496,919	\$ 9,046,025	\$ 9,640,077	\$ 10,174,560	\$ 10,737,172	\$ 11,328,615	\$ 12,061,672	\$ 12,846,542	\$ 13,682,659
Wastewater Revenue Requirement	\$ 6,755,474	\$ 7,564,104	\$ 7,779,434	\$ 8,407,470	\$ 10,508,472	\$ 11,047,145	\$ 11,498,104	\$ 12,700,749	\$ 13,006,508	\$ 13,448,261
Over/(Under)	\$ 1,104,146	\$ 932,814	\$ 1,266,590	\$ 1,232,607	\$ (333,912)	\$ (309,973)	\$ (169,489)	\$ (639,077)	\$ (159,966)	\$ 234,398
Cumulative Over/(Under)	\$ 1,104,146	\$ 2,036,960	\$ 3,303,550	\$ 4,536,158	\$ 4,202,246	\$ 3,892,273	\$ 3,722,784	\$ 3,083,707	\$ 2,923,741	\$ 3,158,139
Rate Increases										
Retail (Volumetric & Base Rate)	3.00%	6.00%	6.00%	6.00%	5.00%	5.00%	5.00%	6.00%	6.00%	6.00%
OSU	3.00%	6.00%	6.00%	6.00%	5.00%	5.00%	5.00%	6.00%	6.00%	6.00%
Outside City Limit Customers & Rural	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier	1.5x Multiplier
Combined Water & Wastewater										
Combined Revenues	\$ 22,667,959	\$ 25,956,828	\$ 29,260,964	\$ 33,047,004	\$ 37,280,794	\$ 42,114,889	\$ 47,653,389	\$ 54,052,940	\$ 59,402,515	\$ 65,304,607
Combined Revenue Requirement	\$ 22,314,819	\$ 25,634,377	\$ 28,430,317	\$ 31,832,120	\$ 37,358,456	\$ 43,091,930	\$ 48,292,477	\$ 53,366,940	\$ 58,945,229	\$ 63,818,914
Combined Over/(Under) Recovery	\$ 353,140	\$ 322,451	\$ 830,647	\$ 1,214,884	\$ (77,661)	\$ (977,041)	\$ (639,089)	\$ 686,000	\$ 457,286	\$ 1,485,694
Cumulative Over/(Under)	\$ 353,140	\$ 675,591	\$ 1,506,238	\$ 2,721,122	\$ 2,643,460	\$ 1,666,420	\$ 1,027,331	\$ 1,713,331	\$ 2,170,616	\$ 3,656,310

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Debt Service Coverage Calculation - Scenario I

Line No.	2022 Data Available	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
1 Operating Revenues	\$ 87,020,096	\$ 87,808,350	\$ 91,458,703	\$ 95,249,314	\$ 99,668,637	\$ 104,730,225	\$ 109,925,750	\$ 115,878,505	\$ 122,760,597	\$ 129,572,392	\$ 137,234,794
2 Operating Expenses	(68,252,268)	(74,967,754)	(77,453,176)	(80,028,103)	(82,695,916)	(85,460,133)	(88,324,411)	(91,292,553)	(94,368,514)	(97,556,410)	(100,860,521)
3 Net Operating Revenues	\$ 18,767,828	\$ 12,840,596	\$ 14,005,527	\$ 15,221,211	\$ 16,972,721	\$ 19,270,092	\$ 21,601,339	\$ 24,585,953	\$ 28,392,083	\$ 32,015,982	\$ 36,374,273
4 Other Revenue											
5 Other	\$ (165,410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Investment Income (Loss)	(566,593)	-	-	-	-	-	-	-	-	-	-
7 Sales Tax Revenue	9,636,753	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
8 Ad Valorem Tax Transfer	-	-	-	-	-	-	-	-	-	-	-
9 Net Revenues Available for Debt Service	\$ 27,672,578	\$ 22,840,596	\$ 24,005,527	\$ 25,221,211	\$ 26,972,721	\$ 29,270,092	\$ 31,601,339	\$ 34,585,953	\$ 38,392,083	\$ 42,015,982	\$ 46,374,273
10 Outstanding Debt Service Payments											
11 Water	\$ 2,819,618	\$ 2,785,045	\$ 2,750,479	\$ 2,715,910	\$ 2,681,340	\$ 2,646,765	\$ 2,612,201	\$ 2,577,632	\$ 2,543,062	\$ 2,262,905	\$ 1,821,112
12 Wastewater	574,292	744,940	1,059,337	555,273	545,995	536,716	527,438	518,160	469,418	420,069	410,790
13 Electric	4,095,850	4,100,300	4,093,625	4,089,750	4,086,500	4,103,675	4,081,975	4,081,100	4,079,850	4,089,950	4,074,800
14 Total Outstanding Debt Service Payments	\$ 7,489,761	\$ 7,630,285	\$ 7,903,442	\$ 7,360,933	\$ 7,313,835	\$ 7,287,157	\$ 7,221,615	\$ 7,176,892	\$ 7,092,331	\$ 6,772,924	\$ 6,306,703
15 Proposed Debt Service (Water & Wastewater)											
16 Year 1		\$ -	\$ 2,974,079	\$ 2,974,079	\$ 2,974,079	\$ 2,974,079	\$ 2,974,079	\$ 2,974,079	\$ 2,974,079	\$ 2,974,079	\$ 2,974,079
17 Year 2		-	-	4,866,398	4,866,398	4,866,398	4,866,398	4,866,398	4,866,398	4,866,398	4,866,398
18 Year 3		-	-	-	2,603,413	2,603,413	2,603,413	2,603,413	2,603,413	2,603,413	2,603,413
19 Year 4		-	-	-	-	5,881,149	5,881,149	5,881,149	5,881,149	5,881,149	5,881,149
20 Year 5		-	-	-	-	-	1,331,443	1,331,443	1,331,443	1,331,443	1,331,443
21 Year 6		-	-	-	-	-	-	1,400,849	1,400,849	1,400,849	1,400,849
22 Year 7		-	-	-	-	-	-	-	1,287,781	1,287,781	1,287,781
23 Year 8		-	-	-	-	-	-	-	-	4,602,396	4,602,396
24 Year 9		-	-	-	-	-	-	-	-	-	4,228,257
25 Year 10		-	-	-	-	-	-	-	-	-	-
26 Total Proposed Debt Service		\$ -	\$ 2,974,079	\$ 7,840,477	\$ 10,443,890	\$ 16,325,040	\$ 17,656,483	\$ 19,057,331	\$ 20,345,113	\$ 24,947,509	\$ 29,175,766
27											
28 Debt Service Coverage Before Transfers Out	3.69	2.99	2.21	1.66	1.52	1.24	1.27	1.32	1.40	1.32	1.31
29 Gross Revenues	\$ 102,594,638	\$ 97,808,350	\$ 101,458,703	\$ 105,249,314	\$ 109,668,637	\$ 114,730,225	\$ 119,925,750	\$ 125,878,505	\$ 132,760,597	\$ 139,572,392	\$ 147,234,794
30 40% of Revenues	41,037,855	39,123,340	40,583,481	42,099,726	43,867,455	45,892,090	47,970,300	50,351,402	53,104,239	55,828,957	58,893,918
31											
32 Debt Service Payment Available (1.25x Test)		\$ 10,642,192	\$ 8,326,901	\$ 4,975,559	\$ 3,820,451	\$ (196,123)	\$ 402,974	\$ 1,434,539	\$ 3,276,223	\$ 1,892,353	\$ 1,616,949
33 Principal Amount (1.25x Test)		\$163,596,571	\$128,004,873	\$76,486,531	\$58,729,696	(\$3,014,891)	\$6,194,697	\$22,052,382	\$50,363,575	\$29,090,098	\$24,856,477
34 Debt Service Limitations		\$7,500,000	\$8,000,000	\$8,000,000	\$12,000,000	\$12,000,000	\$6,194,697	\$22,052,382	\$50,363,575	\$29,090,098	\$24,856,477
35 Debt Service Limitations, Less 1% Issuance Fee		\$7,425,000	\$7,920,000	\$7,920,000	\$11,880,000	\$11,880,000	\$6,132,750	\$21,831,859	\$49,859,940	\$28,799,197	\$24,607,912
36 P&I Limitations		\$487,886	\$520,411	\$520,411	\$780,617	\$780,617	\$402,974	\$1,434,539	\$3,276,223	\$1,892,353	\$1,616,949
37 Debt Service Allocations											
38 Water		\$6,345,585	\$6,768,624	\$6,768,624	\$10,152,937	\$10,152,937	\$5,241,197	\$18,658,037	\$42,611,516	\$24,612,494	\$21,030,520
39 Wastewater		\$1,079,415	\$1,151,376	\$1,151,376	\$1,727,063	\$1,727,063	\$891,553	\$3,173,822	\$7,248,424	\$4,186,703	\$3,577,392
40 Total Debt Service		\$7,425,000	\$7,920,000	\$7,920,000	\$11,880,000	\$11,880,000	\$6,132,750	\$21,831,859	\$49,859,940	\$28,799,197	\$24,607,912

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Debt Service Coverage Calculation - Scenario II

Line No.	2022 Data Available	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Year 6 FY 2029	Year 7 FY 2030	Year 8 FY 2031	Year 9 FY 2032	Year 10 FY 2033
1 Operating Revenues	\$ 87,020,096	\$ 87,808,350	\$ 91,097,219	\$ 94,401,355	\$ 98,187,395	\$ 102,421,185	\$ 107,255,280	\$ 112,793,779	\$ 119,193,331	\$ 124,542,906	\$ 130,444,998
2 Operating Expenses	(68,252,268)	(74,967,754)	(77,453,176)	(80,028,103)	(82,695,916)	(85,460,133)	(88,324,411)	(91,292,553)	(94,368,514)	(97,556,410)	(100,860,521)
3 Net Operating Revenues	\$ 18,767,828	\$ 12,840,596	\$ 13,644,042	\$ 14,373,252	\$ 15,491,478	\$ 16,961,052	\$ 18,930,869	\$ 21,501,227	\$ 24,824,817	\$ 26,986,496	\$ 29,584,477
4 Other Revenue											
5 Other	\$ (165,410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Investment Income (Loss)	(566,593)	-	-	-	-	-	-	-	-	-	-
7 Sales Tax Revenue	9,636,753	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
8 Ad Valorem Tax Transfer	-	-	-	-	-	-	-	-	-	-	-
9 Net Revenues Available for Debt Service	\$ 27,672,578	\$ 22,840,596	\$ 23,644,042	\$ 24,373,252	\$ 25,491,478	\$ 26,961,052	\$ 28,930,869	\$ 31,501,227	\$ 34,824,817	\$ 36,986,496	\$ 39,584,477
10 Outstanding Debt Service Payments											
11 Water	\$ 2,819,618	\$ 2,785,045	\$ 2,750,479	\$ 2,715,910	\$ 2,681,340	\$ 2,646,765	\$ 2,612,201	\$ 2,577,632	\$ 2,543,062	\$ 2,262,905	\$ 1,821,112
12 Wastewater	574,292	744,940	1,059,337	555,273	545,995	536,716	527,438	518,160	469,418	420,069	410,790
13 Electric	4,095,850	4,100,300	4,093,625	4,089,750	4,086,500	4,103,675	4,081,975	4,081,100	4,079,850	4,089,950	4,074,800
14 Total Outstanding Debt Service Payments	\$ 7,489,761	\$ 7,630,285	\$ 7,903,442	\$ 7,360,933	\$ 7,313,835	\$ 7,287,157	\$ 7,221,615	\$ 7,176,892	\$ 7,092,331	\$ 6,772,924	\$ 6,306,703
15 Proposed Debt Service (Water & Wastewater)											
16 Year 1		\$ -	\$ 2,544,775	\$ 2,544,775	\$ 2,544,775	\$ 2,544,775	\$ 2,544,775	\$ 2,544,775	\$ 2,544,775	\$ 2,544,775	\$ 2,544,775
17 Year 2		-	-	2,630,345	2,630,345	2,630,345	2,630,345	2,630,345	2,630,345	2,630,345	2,630,345
18 Year 3		-	-	-	2,716,312	2,716,312	2,716,312	2,716,312	2,716,312	2,716,312	2,716,312
19 Year 4		-	-	-	-	2,814,817	2,814,817	2,814,817	2,814,817	2,814,817	2,814,817
20 Year 5		-	-	-	-	-	2,924,971	2,924,971	2,924,971	2,924,971	2,924,971
21 Year 6		-	-	-	-	-	-	2,291,633	2,291,633	2,291,633	2,291,633
22 Year 7		-	-	-	-	-	-	-	2,101,028	2,101,028	2,101,028
23 Year 8		-	-	-	-	-	-	-	-	2,743,369	2,743,369
24 Year 9		-	-	-	-	-	-	-	-	-	2,048,819
25 Year 10		-	-	-	-	-	-	-	-	-	-
26 Total Proposed Debt Service		\$ -	\$ 2,544,775	\$ 5,175,120	\$ 7,891,431	\$ 10,706,248	\$ 13,631,219	\$ 15,922,852	\$ 18,023,880	\$ 20,767,249	\$ 22,816,068
27											
28 Debt Service Coverage Before Transfers Out	3.69	2.99	2.26	1.94	1.68	1.50	1.39	1.36	1.39	1.34	1.36
29 Gross Revenues	\$ 102,594,638	\$ 97,808,350	\$ 101,097,219	\$ 104,401,355	\$ 108,187,395	\$ 112,421,185	\$ 117,255,280	\$ 122,793,779	\$ 129,193,331	\$ 134,542,906	\$ 140,444,998
30 40% of Revenues	41,037,855	39,123,340	40,438,887	41,760,542	43,274,958	44,968,474	46,902,112	49,117,512	51,677,332	53,817,162	56,177,999
31											
32 Debt Service Payment Available (1.25x Test)	\$ 10,642,192	\$ 8,467,017	\$ 6,962,549	\$ 5,187,916	\$ 3,575,437	\$ 2,291,862	\$ 2,101,238	\$ 2,743,643	\$ 2,049,024	\$ 2,544,811	
33 Principal Amount (1.25x Test)	\$163,596,571	\$130,158,810	\$107,031,444	\$79,750,987	\$54,963,234	\$35,231,536	\$32,301,180	\$42,176,522	\$31,498,526	\$39,119,986	
34 Debt Service Limitations	\$39,123,340	\$40,438,887	\$41,760,542	\$43,274,958	\$44,968,474	\$35,231,536	\$32,301,180	\$42,176,522	\$31,498,526	\$39,119,986	
35 Debt Service Limitations, Less 1% Issuance Fee	\$38,732,107	\$40,034,499	\$41,342,937	\$42,842,208	\$44,518,789	\$34,879,220	\$31,978,168	\$41,754,757	\$31,183,540	\$38,728,786	
36 P&I Limitations	\$2,545,029	\$2,630,608	\$2,716,583	\$2,815,098	\$2,925,264	\$2,291,862	\$2,101,238	\$2,743,643	\$2,049,024	\$2,544,811	
37 Debt Service Allocations											
38 Water	\$34,644,059	\$32,641,944	\$35,326,659	\$14,538,675	\$40,130,836	\$31,967,892	\$17,172,169	\$40,742,633	\$28,869,372	\$38,728,786	
39 Wastewater	\$4,088,047	\$7,392,554	\$6,016,278	\$28,303,533	\$4,387,953	\$2,911,328	\$14,805,999	\$1,012,124	\$2,314,168	\$0	
40 Total Debt Service	\$38,732,107	\$40,034,499	\$41,342,937	\$42,842,208	\$44,518,789	\$34,879,220	\$31,978,168	\$41,754,757	\$31,183,540	\$38,728,786	



APPENDIX B

MISCELLANEOUS FEES SCHEDULES

Appendix B

Miscellaneous Fees Schedules

Schedule 1	Flat Sewer Fee
Schedule 2	Bulk Water Fee
Schedule 3	Fire Hydrant Meter Fee
Schedule 4	Benchmarking

City of Stillwater, Oklahoma
Miscellaneous Fee Analysis
Flat Sewer Fee

Line No.	Description	Current ¹	Proposed ²	Notes
1	<u>Monthly Minimum Bill</u>			
2	<i>3/4" Sewer Meter</i>			
3	Inside City Limits	\$ 8.80	\$ 9.60	
4	Outside City Limits	\$ 13.19	\$ 14.40	
5	<u>Volumetric Bill</u>			
6	<i>Sewer Usage (gallons)</i>	4,600	7,500	3
7	Inside City Limits	\$ 3.57	\$ 3.90	
8	Outside City Limits	\$ 5.36	\$ 5.85	
9	Total Monthly Fixed Sewer Fee			
10	Inside City Limits	\$ 25.22	\$ 38.85	
11	Outside City Limits	\$ 37.85	\$ 58.28	
12	<u>Number of Customers</u>			
13	Inside City Limits	5	5	
14	Outside City Limits	7	7	
15	<u>Annual Revenue</u>			
16	Inside City Limits	\$ 1,513	\$ 2,331	
17	Outside City Limits	3,179	4,895	
18	Total Annual Revenue	<u>\$ 4,692</u>	<u>\$ 7,226</u>	

Footnotes:

- 1 Provided by the City. Rates as of July 2023.
- 2 Proposed rates from 2023 Stillwater W-WW COS Study. Proposed rates from July 2024.
- 3 NewGen is recommending to increase monthly usage to 7,500 gallons.

City of Stillwater, Oklahoma
Miscellaneous Fee Analysis
Bulk Water Fee

Line No.	Description	Current ¹	Proposed
1	Bulk Water Fee	\$ 25.00	\$ 25.00
2	# of Cutomers	15	15
3	Annual Gallons	24,300	24,300
4	Volumetric Rate (per 1,000 gallons)	\$ 7.59	\$ 7.82
5	Per Hook-Up Revenue	\$ 375	\$ 375
6	Volumetric Revenue ²	184	190
7	Annual Revenue	\$ 559	\$ 565

Footnotes:

1 Fee information provided by the City.

2 Estimated 24,300 gallons * \$7.59 /1,000 gallons.

City of Stillwater, Oklahoma
Miscellaneous Fee Analysis
Fire Hydrant Meter Fee

Line No.	Description	FY 2023 Current ¹	Proposed
1	<u>Fee To Customer</u>		
2	Installation/removal/relocation	\$ 54.00	\$ 54.00
3	Monthly Fee	\$ 88.76	\$ 91.42
4	Volumetric Rate (per 1,000 gallon)	\$ 7.59	\$ 7.82
5	# of Fire Hydrant Jobs	72	72
6	<u>Fire Hydrant Meter Costs To City</u>		
7	Hourly Employee Rate	\$ 33.23	\$ 33.23
8	Hourly Truck Charge	\$ 25.00	\$ 25.00
9	Employees Per Job	2	2
10	Hour Per Job	1	1
11	Total Cost To the City Per Job	\$ 91.46	\$ 91.46
12	Annual Costs To the City	\$ 6,585	\$ 6,585

Footnotes:

1 Fee information provided by the City.

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Benchmarking

Line #	City Name2	Flat Sewer Rate Info	Bulk Water Purchases Info	Bulk Sewer Delivery Info	Fire Hydrant Meter Services Info	Per Trip (Meter Connects/Disconnects Info
1	Broken Arrow, OK	\$44.08 (Residential Inside City Limits) \$49.81 (Residential Outside City Limits)	n/a	n/a	n/a	Meter Deposit: \$1,200 Installation: \$30.00 Daily Rental: \$5.00 Turning on meter after hours \$75 n/a
2	Oklahoma City, OK	Monthly bill: \$50.63	\$5.23 per 1,000 gallons	n/a	\$1,000 security deposit and a \$25 non-refundable service initiation fee.	Delinquent accounts: re-connect charge, during business hours \$ 20.00 Trouble truck, during business hours \$ 100.00 Trouble truck, after business hours \$ 150.00 Deposits: Residential \$ 125.00 Turn on/turn off, Water Plant - after business hours \$ 40.00
3	Ponca City, OK	n/a	AUTOMATIC WATER FILL STATION \$18.00 for blank prepaid card \$100.00 minimum deposit on card \$11.09 per 1000 gallons of water \$10.00 minimum charge per use	n/a	n/a	
4	Edmond, OK	n/a	Rates effective November 1, 2022 shall be \$8.34 per 1,000 gallons. In 2018, the Edmond PWA commissioned a rate study to examine and determine revenue requirements over the next 5 years to adequately operate and maintain the water system and water treatment plant and to replace aging infrastructure. Mainly Commercial, Residential customers. FY 23: \$80 & ~9,500 gallons sold	n/a	Deposit: \$1,200 and \$25 to start and stop service. Minimum charge of \$100/week or \$400/month. \$8.34 per 1,000 gallons. Commercial, City of Edmond, Public (construction) Customers. FY23- 20,505,000 gallons & FY23- \$433,618.44 revenue Flush meters are available for use by anyone who has completed a contract for service and paid the required deposit. Flush meters are designed for mobile use in measuring water from a fire hydrant. They are for temporary usage during construction projects. Meters can be checked out for as little as a week and for as long as 3 months. If one is needed for longer than three months, a regularly scheduled inspection of the meter will be required. A contract for service and a deposit of \$1,200.00 is required at least one business day prior to collection of the meter. There is not a same-day option. Once a representative in Utility Customer Service has processed your application and payment, you will be provided with instructions on where to pick up your meter. A wrench can be provided with the flush meter if needed. Additional fees may apply if the wrench is not returned with the meter. Monthly meter reads must be submitted by the 10th of each month. Failure to comply with this requirement will result in a non-refundable penalty of \$50.00 per missed reading. After 3 months of missed reads the deposit will be forfeited and the meter will be confiscated for non-compliance.	\$25 for connects, disconnects, reconnects. \$70 on weekends. The costs are intended to cover costs associated with provided services to Utility customers.
5	Bartlesville, OK	n/a	n/a	The flat charge of one-hundred dollars (\$100.00) shall be assessed as the cost of an annual permit to be levied on each septic tank cleaning and hauling service that does business within the city and disposes of its waste through the sewer system of the city. The following charges shall be applied to all septic haulers disposing of waste in the sewer system of the city: a. A charge of sixty dollars (\$60 .00) per thousand gallons of waste b. A testing fee of fifteen dollars (\$15.00) per test performed c. Septic haulers located outside the municipal limits shall pay rates provided in sub-section a of this section multiplied by one and one-half (1.5)	n/a	Meter Deposit: \$1,200 Installation: \$30.00 Daily Rental: \$5.00 Turning on meter after hours \$75
6	Warr Acres, OK	n/a	n/a	Tie-in/tap-in to ICL sewer system: fee of \$50 Tie-in/tap-in to OCL sewer system: fee of \$100 City Employee must be present.	\$1,000 security deposit and a \$25 non-refundable service initiation fee.	n/a
7	Enid, OK	n/a	n/a	Trucked or hauled waste, including septic tank and industrial septage are not accepted	Deposit (\$500.00), plus the applicable thousand gallon charge of \$8.17.	WATER AND SEWER CONNECTION CHARGE: The fees required in section 8-1-11 of this code shall be (\$25.00), except that the fee for landlords who desire to initiate service on a vacant structure will be ten dollars (\$10.00). The cost of replacement or repair may also include the actual cost of parts, labor, and connection to the water line, if applicable.
8	Norman, OK	n/a	n/a	n/a	n/a	Deposits for each meter are required by City Code and are refundable when the account has been closed. The amount of the deposit is \$60.00 for residential customers. Commercial deposits begin at \$30.00. In addition to the deposit, a one-time processing/connection fee of \$10.00 is also added to the first bill for each new account opened. Deposits are transferable to another Norman address and the transfer fee is \$20.00
9	Owasso, OK	n/a	n/a	A. The rate for dumping or discharging septic waste, Monday through Friday, 7:00 a.m. to 7:00 p.m., originating from inside or outside the corporate limits of the City of Tulsa shall be One Hundred Thirty-Seven and 56/100 Dollars (\$137.56) for each one thousand (1,000) gallons and each overage or fraction less than one thousand (1,000) gallons. The rate for dumping or discharging septic waste at all other times shall be Two Hundred Six and 34/100 Dollars (\$206.34) for each one thousand (1,000) gallons and each overage or fraction less than one thousand (1,000) gallons. B. Septic waste shall be discharged only at facilities designated and approved by the Utility Board and the Mayor. No septic waste shall be discharged in the sanitary sewer system of the City except as provided in this title.	The fee assessed under extraordinary circumstances as determined by the Fire Code Official for an operational permit required to use or operate fire hydrants or valves intended for fire suppression purposes which are installed on water systems and accessible to a fire apparatus access road that is open to or generally used by the public shall be One Hundred Ten Dollars (\$10.00).	n/a

City of Stillwater, OK
Water/Wastewater Cost of Service Study
Benchmarking

Line #	City Name2	Flat Sewer Rate Info	Bulk Water Purchases Info	Bulk Sewer Delivery Info	Fire Hydrant Meter Services Info	Per Trip (Meter Connects/Disconnects Info
10	Midwest City, OK	n/a	n/a	n/a	Fire hydrant meter deposit: \$400 Monthly fire hydrant rental fee: \$30 Water Usage Charge (Commercial Rate): \$4.72 per 1,000 gallons. Deposit to cover potential damaged or missing equipment or any unpaid balances. Should be refunded once agreement is terminated. Monthly fee is to cover the cost of account maintenance. Construction Customers Mainly Annual metered water and billed water (in gallons): 764,000 gallons. Annual fire hydrant revenue.> \$3,600 for water usage > \$5,400 in monthly fees > \$4,000 administration fee. Any written procedure/protocol followed when providing a customer with a fire hydrant meter. 1) Applicant is responsible for any and all damages caused by negligence, neglect or misuse of the meter or the fire hydrant. 2) Before the first (1st) day of each month during the term of this Agreement, a picture of the meter dial and meter number shall be sent by email to metershop@midwestcityok.org the email shall contain the company name as listed in this agreement. Readings will ONLY be accepted by email, if you DO NOT get a reply email stating that your reading has been accepted and approved within 48 hours please contact the Meter Shop at (405)739-1077, failure to do so will result in administrative fee assessment. 3) All meters will be required to be brought to the Line Maintenance Department for annual testing upon request. You will be contacted when this is needed. 4) The Line Maintenance Department will send a reminder to the email address provided below on or before the 26th day of each month. The user will have until the end of business on the 1st day of the following month to provide the reading, as described above.	\$25 flat fee for new accounts and any disconnects. Based on cost estimate of labor and equipment. ~6,500 disconnects per year ~\$160,000 per year from meter disconnection fees
11	Manhattan , KS	n/a	n/a	n/a	n/a	The applicant shall pay a charge of \$15.00 to initiate water service between 8:00 a.m. and 5:00 p.m. on regular working days, Monday through Friday, excluding holidays. The applicant shall pay a charge of \$35.00 to initiate water service at any other time. The appropriate charge shall apply to each property to which the city initiates water service, regardless of whether a new or current customer requests the initiation of water service. The charge shall cover the clerical expenses and the cost of turning on the water, and the charge is not a deposit.
12	Tulsa, OK	n/a	n/a	The rate for dumping or discharging septic waste, Monday through Friday, 7:00 a.m. to 7:00 p.m., originating from inside or outside the corporate limits of the City of Tulsa shall be One Hundred Thirty-Seven and 56/100 Dollars (\$137.56) for each one thousand (1,000) gallons and each overage or fraction less than one thousand (1,000) gallons. The rate for dumping or discharging septic waste at all other times shall be Two Hundred Six and 34/100 Dollars (\$206.34) for each one thousand (1,000) gallons and each overage or fraction less than one thousand (1,000) gallons.	Pursuant to Title 14 ICC International Fire Code, Section 105.6.16, the fee assessed under extraordinary circumstances as determined by the Fire Code Official for an operational permit required to use or operate fire hydrants or valves intended for fire suppression purposes which are installed on water systems and accessible to a fire apparatus access road that is open to or generally used by the public shall be One Hundred Ten Dollars (\$110.00)	n/a

*Note: Information found in City ordinances and through city contacts. Information may vary as policies and rates are updated.

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