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Final Report

Wastewater and Stormwater Rates

For:
The City of Aurora, Colorado

August 12, 2011

August 12, 2011

Steve Hellman, CPA
Chief Financial Officer, Aurora Water
15151 E. Alameda Pkwy
Aurora, CO 80012

Dear Mr. Hellman:

StepWise Utility Advisors is pleased to provide this Sewer and Storm Drain Rate Study Report for your review and comment.

This report encompasses a great deal of effort from not only StepWise Utility Advisors, but also from you and your staff. We are very thankful of the time and dedication put into the study by Aurora Water, without which we would not have been able to complete our work.

The report includes a summary of our findings with respect to the cost-of-service evaluation of the Aurora Water wastewater system, and its storm drain utility. The wastewater findings are significant in that they include separate cost evaluations for the services provided to East Cherry Creek Valley Water & Sanitation District (ECCV), and also an evaluation of costs of extra-strength wastewater discharges.

The storm drain study does not include a cost-of-service evaluation, but does include an analysis of the storm drain revenue requirements. The revenue requirement evaluation is sufficient for adjusting the storm drain rates as needed.

Our efforts were completed using standard cost allocation and rate setting principles published in the case of wastewater utilities by the Water Environment Federation.



The enclosed report is a comprehensive but not exhaustive description of our analysis and findings. The report body is meant to provide the overall information and describe the basis for our findings. The report appendix is a compilation of our significant analysis including print outs of our cost-of-service allocations, the financial planning analysis, and other supporting documents.

We look forward to your comments as we work toward completing this report.

Sincerely,

A handwritten signature in blue ink, appearing to read "J Mumm". The signature is fluid and cursive, written over a light blue horizontal line.

Jason Mumm
President, StepWise Utility Advisors

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Introduction

Purpose of the Report

Aurora Water engaged StepWise Utility Advisors, LLC to prepare a cost-of-service rate study of Aurora's wastewater and stormwater services. Our engagement was subsequent to a competitive public bid selection process. The purposes for the Sewer and Storm Drain User Fee Studies as published in the Aurora Water request for proposals are as follow:

- 1) Prepare a cost-of-service allocation to customer classes including:
 - a) Calculate the revenue requirement for a test year,
 - b) Develop a recommendation for customer classifications,
 - c) Determine customer class demands,
 - d) Allocate revenue requirements,
 - e) Calculate the average unit cost by class.
- 2) Develop a 10-year financial model
- 3) Identify policy/legal issues.
- 4) Develop recommended rates and revenue projections.
- 5) Develop multi-year rate schedule.
- 6) Prepare reports and presentations as required.
- 7) Attend stakeholder meetings as required.
- 8) Perform additional analysis as required.

Report Date

The date of this report is August 12, 2011.

Intended Use and Users of This Report

This report is intended to provide a summarized discussion of the analysis developed by StepWise Utility Advisors, LLC in completing the listed objectives shown in the Purpose of the Report. As such, this report explains our methodologies, materials considered, key assumptions, findings and recommendations. No other use is intended or implied.

The report has been completed for the City of Aurora under a Professional Services Agreement between the City and StepWise Utility Advisors, LLC. The report and its contents are the property of the City of Aurora and the City is the only intended user of the report. The City of Aurora may choose to distribute this report to others. However, the report itself was prepared solely for the use of the City of Aurora.

Sources of Information Used in the Report

We have reviewed a number of documents provided by the City of Aurora and Aurora Water during the course of our study. Where applicable, we have made a works cited notation indicating the source and date of the documents within the body of this report. The works cited are provided on the appropriate Works Cited page in the report.

A summary of the key information reviewed for our report is as follows:

- Detailed line-item budgets for the Sewer Fund and Storm Drain Funds, as well as the overall budget for the Wastewater Fund.
- Customer billing data by customer class from Aurora Water's customer billing database.
- Comprehensive Annual Financial Reports of the City, and of the Wastewater Fund:
 - 2008 CAFR (City of Aurora Controller's Office, 2009).
 - 2009 CAFR (City of Aurora Controller's Office, 2010)
- Invoices and reports received from the Metropolitan Wastewater Reclamation District.

- Correspondence to and from ECCV.
- Detailed wastewater and storm drain asset registers from Aurora Water’s files.
- Records of business registrations in the City of Aurora.
- Capital improvement plans for the sewer and storm drain funds.
- Master plan and other planning studies prepared for Aurora Water by other consultants.

How to Read This Report

The body of the report is meant to be a summarized narrative of the technical analysis completed by StepWise during the scope of our study. It is not meant to provide extremely detailed figures, calculations, or discuss every aspect of our work.

For the interested reader, we have provided at the Appendix a complete tabulation of our study work papers, calculations, significant correspondence with Aurora Water, a works cited listing, and other materials. We reference these materials at various times in the body of the report. The Appendix is a comprehensive but not an exhaustive representation of our entire efforts.

Wastewater Rate Study

StepWise Utility Advisors completed a comprehensive analysis of the sewer fund revenue requirements and a cost-of-service allocation. This section of the report provides an overview of that process.

Overview of Wastewater Service

A comprehensive description of Aurora's wastewater system is provided in its Wastewater Utility Plan prepared by CDM on February 17, 2009 (CDM, 2009). The report, which we reviewed in preparation of our own analysis, describes the system as a network of 11 sanitary sewer interceptors and nine (9) lift stations (CDM, 2009, pp. 1-6 to 1-7). In addition, the wastewater system includes the Sand Creek Water Reuse Facility (SCWRF), which is a wastewater treatment plant used to capture and treat wastewater flows for use as tertiary irrigation water and licensed discharged for effluent.

The wastewater system spans eight drainage basins: Cherry Creek, Sand Creek, Coal Creek, Murphy Creek, Westerly Creek, Tollgate Creek, Irondale Gulch, and First Creek. The wastewater system is adjacent to six other wastewater service providers with some overlapping planning areas. The master plan states that the City's wastewater services will "not be extended to areas of overlap currently served by other entities unless these areas annex to the City or approved by the City as an outside connector" (CDM, 2009, pp. 1-2).

Metropolitan Wastewater Reclamation District

Most of Aurora's wastewater is treated by the Metropolitan Wastewater Reclamation District (MWRD). The City of Aurora is a member municipality of the MWRD and most of Aurora's wastewater is transported through the City's collection system to MWRD's interceptors, where the influent is then sent to MWRD's Robert W. Hite Treatment Facility (RWHITF) located west of Aurora near the South Platte River.

The City's wastewater collection system connects to the MWRD system at a West Side Interceptor, Dartmouth Interceptor, Sand Creek Interceptor, and the East 56th Ave. Interceptor (located in the City and County of Denver).

All sewer flows, except those that are diverted to the SCWRF, are treated by MWRD. There is a cost to Aurora for the treatment services provided by MWRD that is based on the rates established by the MWRD Board of Directors.

Aurora receives a bill from MWRD each year in advance of any discharges made to the MWRD system. The invoice provides a Certified Estimate for the charges for the upcoming year; a Revised Estimate for the charges from the previous year; and a Final Adjustment for charges two years prior. As such, the billing process for MWRD is based on a forward-looking cost that is subsequently adjusted two times to reflect actual wastewater flows and loadings as compared to the estimate. When actual flows and loads exceed the estimate, the current invoice will show a debit (amount due) for Aurora; when the actual flows and loadings are less than the estimated levels, then Aurora receives a bill credit. A summary of Aurora's flows and loadings as measured by MWRD is shown at Figure 2.

Based on the connection agreement between Aurora and MWRD, MWRD is responsible for providing industrial pretreatment program services. As of the report date, the City of Aurora only had three such entities enrolled in the industrial pretreatment program. Article VI of the City of Aurora's codes and ordinances describes the requirements for permitting of industrial and commercial wastewater dischargers. Entities are placed into the MWRD industrial pretreatment program once they are determined to be "significant industrial users." The City of Aurora retains the authority to regulate other commercial wastewater discharges.

Bills from MWRD constitute approximately 66% of the total operating costs of the sewer sub-fund.

Sand Creek Water Reuse Facility

A relatively small portion of the City's wastewater flows are diverted to the SCWRF where the wastewater is treated for discharge or reused for tertiary

irrigation water through a separate network of water delivery pipelines. The SCWRf is capable of processing approximately 5 million gallons per day of reclaimed water.

Water diverted to the SCWRf, while providing an additional water supply source to the City's tertiary water customers, serves to *increase* the concentration of wastewater constituent loadings of the influent transmitted to MWRD. The SCWRf process is to remove the water from the wastewater flows, treat it, and deliver it to tertiary water customers or discharge the remainder to Sand Creek; the remaining waste sludge is then flushed back into the collection system for treatment by MWRD. Concentrations of BOD, TSS, and TKN (nitrogen) are increased due to the lower amounts of water in the influent flows¹. MWRD's charges to Aurora reflect the increase in concentration levels.

East Cherry Creek Valley Water & Wastewater District

The East Cherry Creek Valley Water & Sanitation District (ECCV) is a wholesale user of Aurora Water's wastewater collection system, passing sewer flows through Aurora Water's network of pipelines and lift stations to various points of interconnect with the MWRD. ECCV has historically paid a rate to Aurora Water for transport of wastewater flows through the Aurora Water wastewater system. The kind of service provided by Aurora Water to ECCV is commonly known as a "wheeling" agreement; it allows one party to transport flows through another party's facilities en route to yet another party's.

MWRD bills Aurora Water for the flows and loadings contributed by ECCV. There is no flow metering for ECCV's interconnections with Aurora Water, and so the actual amount of sewer flow as well as the quality of the wastewater contributed by ECCV can only be estimated.

Financial Overview of the Sanitary Sewer Fund

Aurora Water operates the wastewater utility as an enterprise fund. Wastewater services are accounted for in a separate sub-fund called the "Sanitary Sewer Fund" (referred to as "sewer fund" at times in this report) which is a separate component entity within the larger Wastewater Fund. The Wastewater Fund contains two such sub-funds: the Sanitary Sewer Fund, and the Storm Drain Fund.

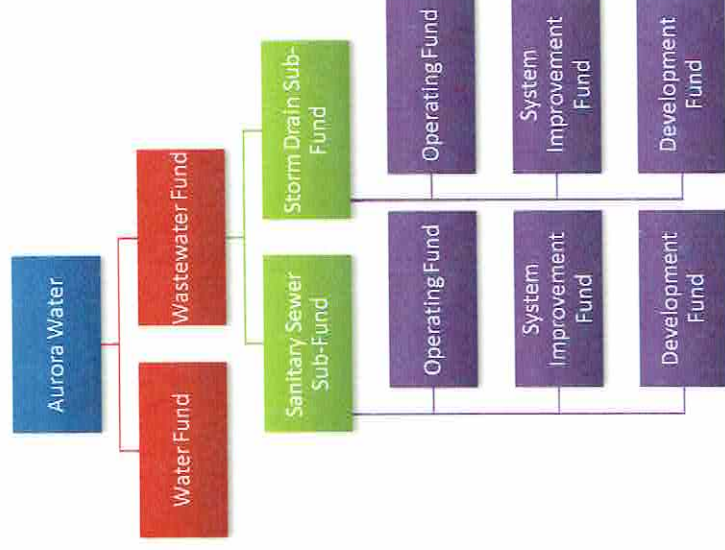


Figure 1: Wastewater Fund Structure

¹ Our calculations for 2011 indicate that reduction of flows due to diversions at SCWRf added approximately 41 mg/l to the BOD and TSS concentrations received by MWRD.

The sewer fund's primary revenue source comes from the rates and charges assessed to wastewater customers. The fund takes in other revenue from miscellaneous fees and charges. Additional cash contributions to the fund come from assessment of sewer development fees for new construction inside Aurora Water's service area and some of the adjacent areas that it serves under various intergovernmental agreements. The fund does not receive any tax revenues.

The sewer fund's normal expenditures include operating and capital expenditures. The annual operating expenditures are budgeted annually by Aurora Water management, and the budget is approved by the Aurora City Council. Capital expenditures include annual principal and interest payments on outstanding debt, cash-financing of system improvements, and increases, if any, to the fund's reserves.

There are additional sub-funds within the sewer fund to account for the normal revenues and expenditures. The sewer sub-fund contains: an operating fund, a system improvement fund, and a development fund. The operating fund accounts for the revenue earned from normal operations, including the user charges, and all of the operating expenditures. The system improvement fund accounts for capital expenditures and development fee income with the normal renewal and replacement of the existing wastewater utility assets. The development fund accounts for the capital expenditures and development fee income for wastewater system expansions. The annual debt service associated with the sewer fund is divided between the system improvement fund and the development fund based management's determination.

Summary Flows and Loadings Invoices from MWRD to City of Aurora



Figure 2: Summary Flows and Loadings for Aurora's Wastewater System (2005-2010)

Wastewater Revenue Requirements

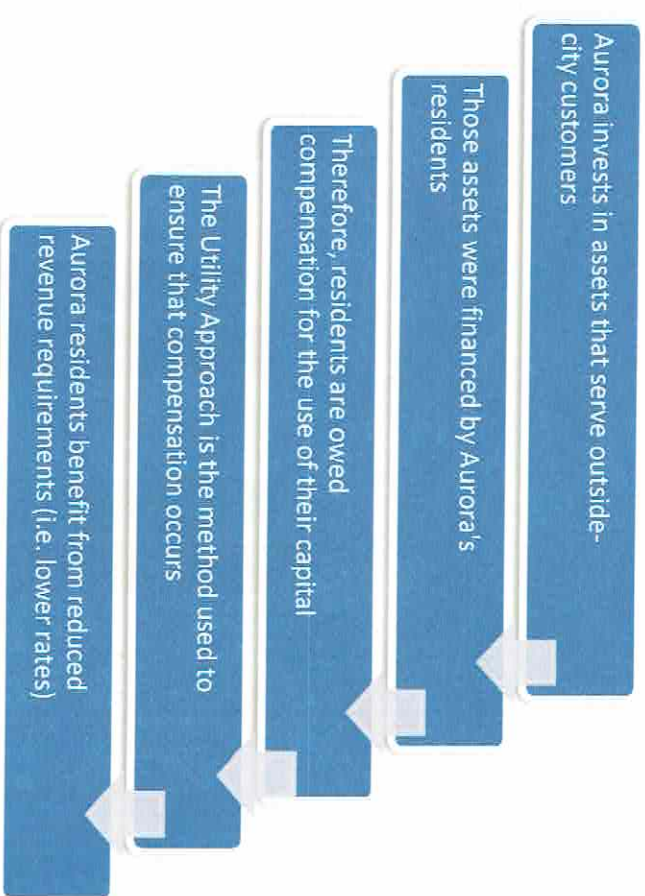
Under existing industry standards, there are two generally accepted approaches to calculating revenue requirements: the **cash-needs approach** and the **utility approach**. Under the cash-needs approach, total revenue requirements are the annual expenditures necessary to meet operating and maintenance costs, debt service requirements, and any cash-funded capital expenditures. Government-owned utilities, such as Aurora Water, typically use the cash-needs approach to calculate revenue requirements since the approach lends itself to actual requirements for expenditures, which in turn supports the governmental budgeting process. Aurora Water operates the wastewater utility as an enterprise for the City and sets its revenue structure based on the cost of operating the system. It has historically used the cash-needs approach to determine its revenue requirements.

The utility approach is typically used by investor-owned/private utilities and in cases where municipal utilities serve customers who are outside of its jurisdictional boundary. The utility approach differs from the cash-needs approach in that debt service and cash-funded capital expenditures are removed from the total and replaced with depreciation expense as well as a component that allows the utility owners to earn a return on investment in the rate base. Under the utility approach, the “rate base” is essentially the used and useful utility plant-in-service net of accumulated depreciation, less allowances for contributed assets and other adjustments, and includes allowances for working capital.

In this Study, we have identified the outside-city services provided by Aurora Water to ECCV, a wholesale customer with a “wheeling” agreement with Aurora Water. We determined that the rate of return paid by outside-city customers should reflect Aurora Water’s weighted average cost of capital, as adjusted for certain statutory provisions, of approximately 14.9%.

As we will describe in a later section of this report, the inside-city customers’ revenue requirements are determined on the cash-needs, net of the portion of the revenue requirements paid by ECCV. In other words: the inside-city retail customers pay only the amount of the cash-needs that are left after ECCV’s portion has been calculated.

Figure 3: The Rational Basis for the Utility Approach



Cash-Need Revenue Requirement

The overall cash-needs revenue requirement for the sewer fund was determined based on a 10-year financial planning projection developed jointly by StepWise and Aurora Water management. The financial plan was presented to the City’s Water Policy Committee, Citizen’s Water Advisory Committee, and the Aurora City Council in and around June/July 2010.

The financial plan provides a projection of revenue requirements, among other things. For the purposes of this report, we have developed rate recommendations for the 2012 operating year.

The entire financial plan is provided at Appendix A. A summary of the 2012 revenue requirements is provided below.

Table 1: Summary 2012 Wastewater Cash-Needs Revenue Requirements

Description	Test Year Amount
Operating and Maintenance Expenses	\$30,058,176
Annual Debt Service - Outstanding Debt	4,863,182
Annual Debt-Service - Projected Issues	0
Capital Projects	23,057,630
Bond Issuance Costs	0
Change in Fund Balance	(16,331,395)
Total Revenue Requirement	\$41,647,593
(Less) Non-User Charge Revenue	
Other Revenues	2,273,039
Projected Debt Proceeds	0
Total Other Capital Inflows	2,475,000
Interest Earnings	890,107
Total User-Charge Requirement	\$36,009,447

The revenue requirements are summarized at the figure above. Revenue requirements consist of two important components: a Total Revenue Requirement, and a User-Charge Revenue Requirement. The Total Revenue Requirement is the total amount of revenue/income that Aurora Water must produce to pay for the annual operating and capital costs of the sewer fund. The User-Charge Requirement is that portion of the total that has to be raised directly from the rates charged to customers, and is shown net of other non-rate-related sources of income.

The User-Charge Revenue Requirements are the relevant cash-needs for the purposes of determining customers' rates.

Wastewater Customer Demand Characteristics

Customer demand requirements for the wastewater system are defined by: the number of customers connected to the system, the amount of wastewater contributed, and the quality of the wastewater as measured in concentrations of constituent loadings. For the purposes of this study, the constituent loadings considered include:

- **Biochemical Oxygen Demand (BOD)** – measures organic concentrations in the wastewater.
- **Total Suspended Solids (TSS)** – measures the level of particulate solids contained in the wastewater.
- **Nitrogen (Tkn)** - measures nitrogen levels in the wastewater.

MWRD charges Aurora for the amount of wastewater flow contributed as well as the total tons of BOD, TSS, and Tkn that MWRD removes from Aurora's wastewater². MWRD actively measures BOD, TSS, and Tkn concentrations contributed by Aurora and all other its member municipalities. In addition to the flow and loading parameters, MWRD also assesses a charge for the number of equivalent connections that Aurora has to the MWRD system. As of the report date, Aurora maintained 2.14 equivalent connections.

A summary of the total flow and loading characteristics of Aurora's wastewater system were provided above in Figure 2. In order to develop a cost-of-service rate, however, one of our tasks was to determine the flows and loadings for each of Aurora's customer classes.

Determining Wastewater Characteristics for Normal and High-Strength Customers

One of the challenges in allocating costs in wastewater systems is the lack of metering of the flows and the lack of measurement of the wastewater quality at the customer class level. With the lack of measurement (direct sampling), we are left with making attempts to reasonably estimate both

² Aurora's measured flows and loads include all flow and loading characteristics contributed by ECCV.

flows and ... wastewater loads contributed to the system by any particular class of service.

Flow estimates are derived from the Aurora Water billing system. Billed flows are input to the billing system based on different levels depending on the customer class:

- **Residential Customers** – billed flow is based on average metered water usage during the winter months. This is a common approach that is used in many wastewater utilities nationwide. The billed water usage in winter months is reasonably linked to indoor non-discretionary water demands with the vast majority of that water being returned to the wastewater system as contributed flow.
- **Non-Residential Customers** – flow is measured on the same basis as residential customers.

Wastewater quality is more difficult to estimate without monitoring. As part of this study, we developed a technical memorandum (see Appendix E – Normal and High-Strength Technical Memorandum) aimed at estimating the level of normal domestic wastewater strength in the Aurora Water wastewater system. Through a series of internal reviews with Aurora’s operations staff, we recommended the following levels, which we attributed to non-commercial customers in our cost-of-service analysis:

- Normal BOD Level = 250 mg/l
- Normal TSS level = 270 mg/l
- Normal TKN Level = 47 mg/l

Comparing these levels of normal domestic strength to the total concentrations received by MWRD produces a variance that can be attributed to high-strength dischargers.

Table 2: Plant Balance Analysis, Total Wastewater Loadings vs. Normal Strength

Constituent Type	Normal Level (mg/l)	MWRD Measured Level (mg/l) ³	Variance (mg/l)
BOD	250	305.5	55.5
TSS	270	312.3	42.3
TKN	47	47	0

Based on the 2012 estimates from MWRD, the variance described in Table 2 results in additional 1,710 tons of BOD (16% of total BOD), and an additional 1,300 tons of TSS (12% of total TSS) at an increased cost of approximately \$1.6 million per year for 2012.

Our analysis of historical records indicates that high-strength wastewater loads have made up an even larger portion of Aurora’s total treatment costs.

³ MWRD measurements for this table are from the 2012 Estimates; concentrations are calculated from total flows and loadings contained in the estimate

Historical Wastewater Plant Balance Analysis

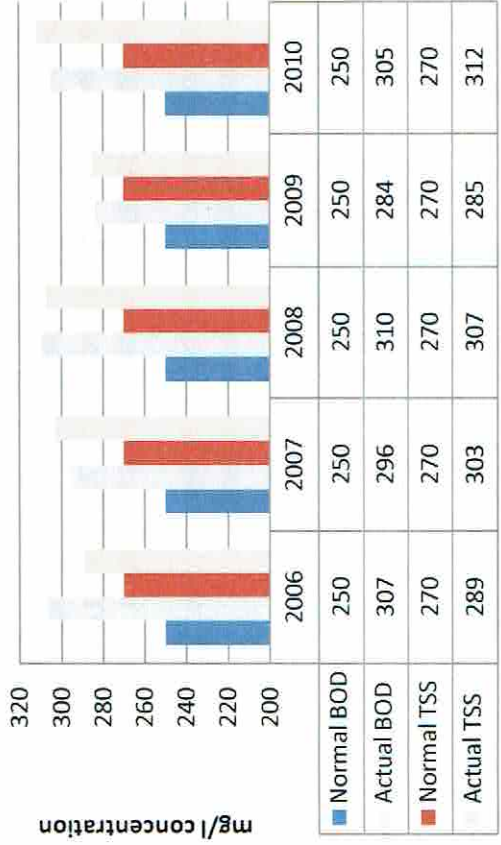


Figure 4: Historical Analysis of Total Wastewater Loadings vs. Normal Strength Loadings

From the figure above, we note that Aurora’s BOD loading has been measured as high as 310 mg/l, which would produce a variance from the normal domestic strength of 60 mg/l. Based on the 2010 actual flow and loading levels, the variance would translate to 2,198 tons of additional BOD. Solids have been measured as high as 312 mg/l, which would lead to 1,514 tons of additional solids.

What the above analysis suggests is that, assuming that normal domestic strength levels are established at levels reasonably close to actual; the wastewater contributed by high-strength dischargers is responsible for additional treatment costs ranging from about 12% to 25% higher in the case of BOD, and about 5% to 16% higher in the case of TSS.

Class Flows and Loads Used in This Study

We assigned each class an estimated level of flow consistent with billed flows from Aurora Water’s billing data base. In the case of ECCV, we were advised by Aurora Water staff to set the ECCV flow level at 1,257.5 million gallons based on a separate analysis conducted by Aurora Water’s

management in collaboration with managers from ECCV. Our analysis of the total wastewater flow influent at MWRD and SCWRf indicate a total influent level of 9,959 million gallons. The flows accounted for from billing records indicate just 9,994 million gallons; the difference is attributed to unaccounted-for flows related to collection system inflow and infiltration (I&I) – approximately 35 million gallons. Of the total wastewater influent, approximately a net 1,323 million gallons is diverted to the SCWRf.

In order to properly account for all the flows and match them to the appropriate loadings for the MWRD treatment plant, we took the total flows contributed to the collection system estimated as total billed flows plus estimated I&I, and subtracted an allocation of the diverted SCWRf flows. The figure below summarizes our calculations⁴.

Table 3: Class Flows Used in This Study

Class	Flows			Flows Treated by MWRD (MG)
	Contributed to the Collection System (MG)	Flows Diverted to SCWRf (MG)	Flows Treated by MWRD (MG)	
Residential	4,277	650	3,627	
Multi-Family	2,785	423	2,362	
Commercial	1,631	248	1,383	
Irrigation	1	0	1	
ECCV	1,258	-	1,258	
Sewer Only	7	1	6	
Totals	9,959	1,323	8,636	

⁴ I&I and SCWRf flows are only attributable to retail customer classes

We assigned wastewater quality levels to each class based on normal domestic strength levels for non-commercial (i.e. residential) type customers, and high-strength levels for commercial accounts. In the case of ECCV, the mix of commercial and residential customer types is unknown and billed flow records for individual account types were not provided. Therefore, we assigned ECCV a wastewater loading equal to the levels measured by MWRD—which is to say that ECCV is assigned the same wastewater strength as that measured for the entire wastewater system.

Actual loading levels assigned to each customer type are provided in the table below and are included in Exhibit 2 at Appendix B – Wastewater Cost Allocation Tables.

Table 4: Wastewater Loadings Assigned to Customer Classes

Class	BOD/TTSS/TKN (mg/l)	Notes
Residential	250/270/47	Assigned normal domestic strength
Multi-Family	250/270/47	Assigned normal domestic strength
Sewer Only	250/270/47	Assigned normal domestic strength
Irrigation	250/270/47	Assigned normal domestic strength
ECCV	305/312/47	Assigned total averaged strength based on MWRD 2012 Certified Estimate
Commercial	546/496/47	Assigned the extra-strength loads attributable to non-residential customers

Wastewater Cost-of-Service Allocations

We've followed generally accepted practices in allocating costs to each of the customer classes identified. The specific approach we've used is consistent with guiding principles published by the Water Environment Federation in its Manual of Practice No. 27, Financing and Charges for Wastewater Systems (Water Environment Federation, 2004).

Our general approach is described in the figure below. We will describe each step in that process in subsequent sections.

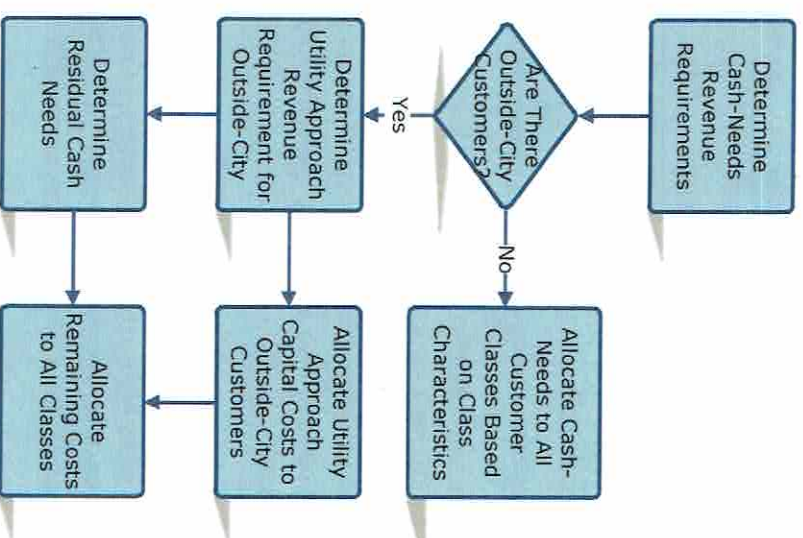


Figure 5: Overall Cost Allocation Process

Determine Cash-Needs Revenue Requirements

The cash-needs revenue requirement is summarized in Table 1 of this report. The amount shown in the figure is the total amount of money that Aurora Water needs to recover in its 2012 operating year from all user charges.

Outside-City Customers

Aurora Water provides service to several customers who are located outside its City limits. Many of these customers are served under some form of intergovernmental agreement that govern the rates and charges. Those intergovernmental agreements and their provisions were outside the scope of this study.

As mentioned before, Aurora Water provides wholesale services to ECCV through a “wheeling” agreement. Determining a cost-of-service rate for ECCV was part of the scope of this study.

Determination of Utility Approach Revenue Requirements

The utility approach revenue requirements differ from the cash-needs requirements only in the determination of capital costs. As a practical matter, the cash residual applicable to the inside-city customers is the difference between the cash-needs capital costs in total and the amount of capital costs calculated for outside-city customers using the utility approach.

Table 5 on the following page is a summary of the allocated capital costs to inside-city customers (called “owners” in the figure), and outside-city customers (called “non-owners” in the figure). Additional detailed worksheets are available at Appendix B.

Table 5: Allocation of Inside-City and Out- City Capital Costs (see Appendix B, Exhibit 9)

Ownership Status	Residential 100.00%	Multi-Family 100.00%	Commercial 100.00%	Irrigation 100.00%	ECCV 0.00%	Sewer Only 100.00%	Totals
Total Fixed Asset Allocation	\$31,499,505	\$20,482,609	\$11,994,809	\$7,147	\$6,436,538	\$52,224	\$70,472,832
Percentage of Total	44.70%	29.06%	17.02%	0.01%	9.13%	0.07%	0.07%
Allocated Depreciation Expense	\$1,484,365	\$961,924	\$563,423	\$336	\$251,990	\$2,457	\$3,264,495
Allocation to Owners	\$31,499,505	\$20,482,609	\$11,994,809	\$7,147	\$0	\$52,224	\$64,036,294
% Allocation Among Owners	49.2%	32.0%	18.7%	0.0%	0.0%	0.1%	0.1%
Allocation to Non-Owners	\$0	\$0	\$0	\$0	\$6,436,538	\$0	\$6,436,538
% Allocation Among Non-Owners	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Capital Costs for Non-Owners							
Allocated Net Plant in Service	\$0	\$0	\$0	\$0	\$6,436,538	\$0	\$6,436,538
Allowance for Working Capital (Less) Adjustments	0	0	0	0	686,330	0	\$686,330
Non-Owner Rate Base	\$0	\$0	\$0	\$0	\$7,122,868	\$0	\$7,122,868
Rate of Return on Rate Base	9.98%	9.98%	9.98%	9.98%	14.92%	9.98%	14.92%
Total Return on Rate Base	\$0	\$0	\$0	\$0	\$1,062,974	\$0	\$1,062,974
Non-Owner's Depreciation Expense	0	0	0	0	251,990	0	\$251,990
Total Utility Approach Capital Costs - Non-Owners'	\$0	\$0	\$0	\$0	\$1,314,964	\$0	\$1,314,964
Capital Costs for Owners							
Net Plant in Service	\$31,499,505	\$20,482,609	\$11,994,809	\$7,147	\$0	\$52,224	\$64,036,294
Allowance for Working Capital (Less) Adjustments	3,358,804	2,184,068	1,279,011	762	0	5,569	\$6,828,214
Total Rate Base	\$34,858,308	\$22,666,678	\$13,273,820	\$7,909	\$0	\$57,793	\$70,864,508
Rate of Return - Imputed	10.2%	10.2%	10.2%	10.2%	0.0%	10.2%	10.2%
Total Return on Rate Base	\$3,572,158	\$2,322,802	\$1,360,255	\$810	\$0	\$5,922	\$7,261,948
Owner's Depreciation Expense	1,484,365	961,924	563,423	336	0	2,457	\$3,012,505
Total Cash-Needs Capital Costs - Owners	\$5,056,523	\$3,284,726	\$1,923,678	\$1,147	\$0	\$8,379	\$10,274,453
Total Return on Rate Base	\$3,572,158	\$2,322,802	\$1,360,255	\$810	\$1,062,974	\$5,922	\$8,324,923
Total Depreciation Expense	1,484,365	961,924	563,423	336	251,990	2,457	3,264,495
Total Capital Costs by Class	\$5,056,523	\$3,284,726	\$1,923,678	\$1,147	\$1,314,964	\$8,379	\$11,589,417
% of Total	43.6%	28.3%	16.6%	0.0%	11.3%	0.1%	100.0%

Rate of Return Used for Outside-City Capital Costs

The utility approach includes an explicit determination of the return on investment owed by the outside-city customers to the inside-city customers. The specific rate of return used is based on the Aurora Water weighted average cost of capital, which includes and allowance for the cost of debt financing as well as a cost of equity. The weighted average cost of capital (WACC) is determined using the following formula:

$$WACC = W_d K_d + W_e K_e$$

- W_d = weight of debt in the capital structure
- K_d = cost of debt capital
- W_e = weight of equity in the capital structure
- K_e = cost of equity capital

Based on our analysis, we determined that Aurora Water finances approximately 19% of its assets with debt at an estimated average cost of 5% interest. The remainder of the assets is financed with equity from cash reserves.

The cost of equity refers to the return required to compensate the utility owners for the opportunity costs incurred from investment in the utility system. Municipal utilities do not issue shares of stock like private firms do, but they do collect equity investments from customers through the rates and charges. Although customers generally do not have a choice of investing in the utility or not, the investments are made nonetheless and the return to equity is the reasonable expectation that the utility's owners – the Aurora residents – would expect to receive for those investments with equal risks as the investment in the water system.

There are a number of ways to estimate the cost of equity. One of the simplest methods is called the “build up method.” The build-up method equates cost of equity using the following formula:

$$\text{Cost of Equity } (K_e) = \text{Risk Free Rate} + \text{Equity Risk Premium} + \text{Size Premium} + \text{Industry Risk Premium}$$

Data for calculating the cost of equity is available from Ibbotson & Associates, a division of Morningstar Investor Services (Morningstar, 2010).

Risk Free Rate: This is the rate of interest paid on long-term US Treasury bonds. Ibbotson data tracks the risk free rate since 1926. At the time of this report, the applicable risk free rate was 4.6%.

Equity Risk Premium: The equity risk premium is the additional return required by investors for owning equity instead of debt. The current equity risk premium applicable for most analysis efforts is this long-term premium, which is currently 6.7%.

Size Premium: Utility size impacts the cost of capital. Empirical data show that required returns increase as size decreases. Aurora Water is a relatively small utility as measured by asset value, and the applicable size premium as of the date of this report was 4.45%.

Industry Premium: Utilities tend to be less risky than other types of investments. For this reason, the water industry actually receives an industry *discount* instead of a premium. Ibbotson data on industry premia as of the date of this report indicated that water suppliers' returns are discounted by 4.6% on average.

The total cost of equity is the sum of the above factors, or 11.15%. The WACC was determined as follows:

$$WACC = .19(5\%) + .81(11.15\%)$$

$$WACC = 9.9\%$$

Additional Premium: In addition to the above industry data, the City of Aurora requires through its codes and ordinances that outside-City customers pay an additional amount of 1.5x that of inside-City customers.

Based on determination by Aurora Water, an additional premium was added to the cost of equity in order to result in a total weighted average cost of capital that is 1.5x that that would be applicable to the inside-City customers. The total WACC applicable for outside-city customers as determined in our study was, therefore:

$$WACC = 9.9\% \times 1.5$$

$$WACC = 14.9\%$$

Cash Residual Revenue Requirement

The residual cash needs are the total cash-needs revenue requirements less the utility approach revenue requirements for the outside-city customers as shown in Table 5 (note that outside-city customers are shown as ECCV in the table since ECCV has been identified as the only outside-city customer applicable to this study).

Table 6: Determination of Residual Cash Needs

Revenue Requirement Component	Value (\$)
Utility approach Capital Costs for ECCV	\$1,314,964
Cash-Needs Capital Costs for Inside-City Customers	11,589,417
Total Capital Costs	\$9,821,371
Operating & Maintenance Costs	\$30,058,176
(less) Non-Rate Revenues	\$5,638,146
Total Cash-Needs Revenue Requirement	\$34,241,401
Utility Approach Capital Costs	(\$1,314,964)
Residual Cash Needs	\$32,926,437

Cost Allocations

We allocated the costs of service using what is commonly known as the *Quantity-Quality Method*. Under this method, we allocate costs to classes based on their estimated contributed flows and their assigned wastewater quality levels. We discussed the determination of both characteristics previously in this chapter (see Table 4).

We have used a *functional cost allocation methodology* for this study. The functional cost method results in an allocation of system costs based on proportional usage and based on how the system components are actually used to provide wastewater service. The functional cost method differs from a separate *design-basis methodology* that allocates system costs based on how the system was designed rather than how it is used. Both approaches are acceptable principles based on existing wastewater utility rate setting standards (Water Environment Federation, 2004, pp. 99-120).

Customer Class and Cost Groupings

One of the key determinations in developing any cost-of-service analysis is to determine which of the system costs are shared by all customers and which are shared more specifically. We developed groupings of customers to assist in making this determination. Only three such groups were necessary:

- **Joint.** The parts of the wastewater system that are used by all customers are defined as “joint” system costs. These costs are shared by every customer in proportion to usage.
- **Retail Only.** Some of the costs and non-rate revenues of the system are shared only by Aurora’s retail customers. For example, the SCWRF is an asset that is only used and useful to Aurora residents and that ECCV does not use. The retail-only group includes all of Aurora’s retail customer classes; it excludes ECCV.
- **Wholesale Only.** Any costs incurred specifically to provide service to ECCV would be included in this group. We did not identify any such costs in this study, but have identified this grouping as

potentially useful for future studies. Currently, only ECCV would be included in this group.

Assigning Costs to Groups

The assignment of both classes and costs to groups is essential for developing fair and equitable cost allocations. Cost assignments are based on the utility function. General functions, like those shown at the right in Figure 6, were further divided into sub-functions that more clearly defined and delineated. More detailed categorization of the utility functions in turn allows us to equitably assign the costs of the system to the appropriate group, and subsequently to the appropriate customer classes in those groups.

The Appendix contains a detailed presentation of the assignment of costs to functional components and the allocation of those costs down to customer classes. The following are noteworthy in the allocation process:

- **Treatment Costs** – We identified and separated two main classes of treatment costs in the study: costs for SCWRF, and costs associated with MWRD. SCWRF costs are allocated only to the Retail group and therefore ECCV is completely excluded from any cost sharing for that asset or its related costs. Costs of MWRD treatment, however, were classified as Joint costs and shared by all customers. SCWRF costs were allocated 100% to flows; MWRD costs were allocated 27% to flow, 35% to BOD, 30% to TSS, 8% to TKN.
- **Collection** – all collection, interceptor and lifting costs were combined into a single Collection cost category and shared as Joint costs to all customers. Collection costs are allocated 100% to flow.
- **Administrative & General** – administrative costs were allocated to the Joint customer group where they are shared in proportion to the total number of customers in each class.

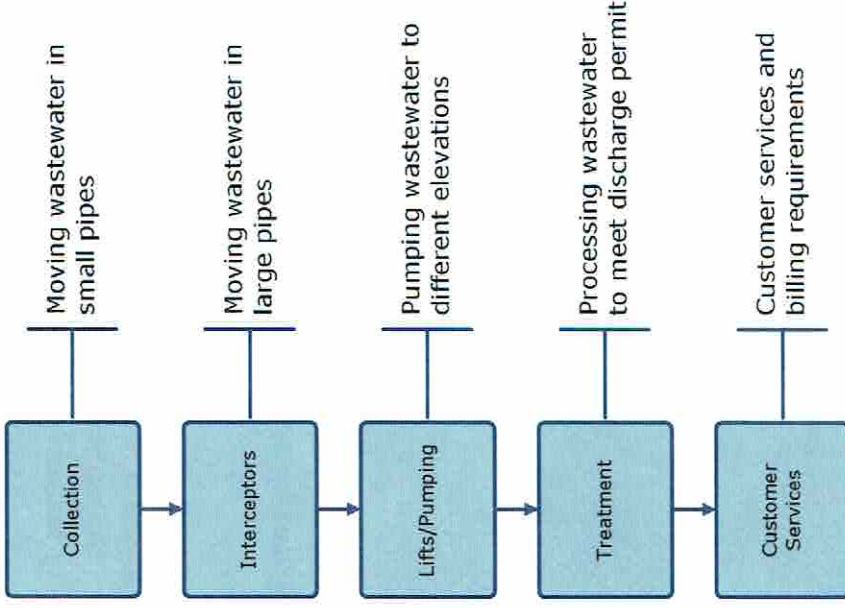


Figure 6: General Wastewater Utility Functions

Allocation of Non-Rate Revenue

Non-rate revenue includes fees and charges earned from the normal operation of the sewer utility other than the user charges from rates. The primary sources of non-rate revenue for Aurora Water’s sewer fund include the miscellaneous fees and charges, system development fees, and interest earned on existing fund reserves. All non-rate revenue was allocated to the Retail-Only group where that revenue serves to credit the retail customers by reducing their rates. ECCV does not share in any of the non-rate revenues.

Summary: Unit Costs of Service by Customer Class

We allocated all of the sewer fund revenue requirements and non-rate revenues to individual customer classes based on their flow and loading, and other demand characteristics. The average embedded costs of service are defined as the total cost for the class, divided by the class' billable service units.

In the case of Aurora Water, there are two billable service units: the amount of billable wastewater flow, and the number of customer connections in the class.

Table 7: Summary Unit Costs of Service by Class (see Appendix B, Exhibit 18)

Customer Class Unit Type	FLOW			TKN			P			CUSTOMER		COLLECTION	
	Kgal	BOD Kgal	TSS Kgal	Kgal	Kgal	Kgal	Kgal	Kgal	No. of Cust.		KGAL	Total	
Residential													
No. of Units	4,294,408	4,294,408	4,294,408	4,294,408	4,294,408	4,294,408	4,294,408	4,294,408	69,195		4,294,408		
Unit Cost	\$0.55	\$0.58	\$0.52	\$0.16	\$0.00	\$0.16	\$0.00	\$24.75			\$1.36		
Total Cost of Service	\$2,365,459	\$2,495,982	\$2,214,633	\$671,276	\$0	\$671,276	\$0	\$1,712,517			\$5,854,518	\$15,314,386	
Multi-Family													
No. of Units	2,796,595	2,796,595	2,796,595	2,796,595	2,796,595	2,796,595	2,796,595	2,327			2,796,595		
Unit Cost	\$0.55	\$0.58	\$0.52	\$0.16	\$0.00	\$0.16	\$0.00	\$24.75			\$1.36		
Total Cost of Service	\$1,540,429	\$1,625,427	\$1,442,208	\$437,147	\$0	\$437,147	\$0	\$57,591			\$3,809,988	\$8,912,790	
Commercial													
No. of Units	1,637,572	1,637,572	1,637,572	1,637,572	1,637,572	1,637,572	1,637,572	2,802			1,637,572		
Unit Cost	\$0.55	\$1.27	\$0.95	\$0.16	\$0.00	\$0.16	\$0.00	\$24.75			\$1.36		
Total Cost of Service	\$902,013	\$2,080,024	\$1,550,002	\$255,975	\$0	\$255,975	\$0	\$69,347			\$2,231,061	\$7,088,422	
Irrigation													
No. of Units	975	975	975	975	975	975	975	7			975		
Unit Cost	\$0.55	\$0.58	\$0.52	\$0.16	\$0.00	\$0.16	\$0.00	\$24.75			\$1.36		
Total Cost of Service	\$537	\$567	\$503	\$152	\$0	\$152	\$0	\$173			\$1,329	\$3,262	
ECCV													
No. of Units	1,257,538	1,257,538	1,257,538	1,257,538	1,257,538	1,257,538	1,257,538	1			1,257,538		
Unit Cost	\$0.65	\$0.84	\$0.71	\$0.19	\$0.00	\$0.19	\$0.00	\$24.78			\$1.33		
Total Cost of Service	\$820,188	\$1,055,843	\$887,341	\$232,755	\$0	\$232,755	\$0	\$25			\$1,670,362	\$4,666,514	
Sewer Only													
No. of Units	7,096	7,096	7,096	7,096	7,096	7,096	7,096	61			7,096		
Unit Cost	\$0.55	\$0.58	\$0.52	\$0.16	\$0.00	\$0.16	\$0.00	\$24.75			\$1.37		
Total Cost of Service	\$3,925	\$4,141	\$3,674	\$1,114	\$0	\$1,114	\$0	\$1,510			\$9,710	\$24,074	
GRAND TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,598,419	\$0	\$1,841,163			\$13,576,970	\$36,009,447	
% of Total	16%	20%	17%	4%	0%	4%	0%	5%			38%	100%	

Wastewater Rates

Retail Wastewater Rates

The existing wastewater rates feature a monthly service charge that increases based on the size of the customer's water meter, and a uniform rate for the estimated wastewater flow. Estimated wastewater flow is calculated on the basis of their winter quarter water usage.

The cost-of-service based rate developed in our study departs from the existing rate structure. Where the existing rate structure causes customers with larger water meters to pay progressively more as a fixed service charge per month, our cost-of-service study results show no cost causative relationship between the customer's water meter size and the sewer system costs.

Existing rates are the same for all of Aurora's retail customers. In our study results, we find that the costs of treating higher-than-normal wastewater loadings is a cost that should be confined to the commercial class (note that we have developed options for dealing with such high-strength sewer dischargers as presented in the Appendix (see Appendix D); we present our best recommendation here in the body of the report).

Residential Wastewater Rates

The proposed rates for residential customers, and those proposed for multi-family, sewer only, and irrigation accounts, are the same. These customer classes are allocated the costs of treating only their domestic (i.e. "normal") wastewater strength loads as detailed in the Section above, entitled:

Determining Wastewater Characteristics for Normal and High-Strength Customers (see Table 4).

A summary of the existing and proposed wastewater rates is provided to the right at Table 8, and a multi-year rate schedule for residential customers is provided at Table 9.

Table 8: Existing and Proposed (for 2012) Wastewater Rates for Residential, Multi-Family, Irrigation, and Sewer Only Accounts⁵

Water Meter Size	Existing Rates		Proposed Rates	
	Monthly Service Charge	Charge for Billed Flows	Monthly Customer Charge	Charge for Billed Flows
5/8" & 3/4"	\$3.09	2.84	\$2.06	\$3.17
1" & 1 1/4"	7.35	2.84	2.06	3.17
1 1/2"	15.46	2.84	2.06	3.17
2"	24.71	2.84	2.06	3.17
3"	54.12	2.84	2.06	3.17
4"	154.66	2.84	2.06	3.17
6"	309.34	2.84	2.06	3.17
8"	309.34	2.84	2.06	3.17

Table 9: Proposed Multi-Year Schedule of Rates for Residential, Multi-Family, Irrigation, and Sewer Only Accounts

Year	Monthly Customer Charge			Expected Increase
	Charge	Charge for Billed Flows	Charge for Billed Flows	
2013	\$2.17	\$3.33	\$3.33	5.1%
2014	2.28	3.50	3.50	5.1%
2015	2.39	3.68	3.68	5.1%
2016	2.52	3.87	3.87	5.1%
2017	2.62	4.03	4.03	4.3%

⁵ Charges for billed flows are billed per thousand gallons of average winter water usage.

Commercial Wastewater Rates

Although it's not true of every individual customer in the class, commercial customers are known to exhibit higher overall wastewater loadings than residential customers. This has been found true in several key industry studies and reaffirmed by USEPA on different occasions. Perhaps one of the better studies into the relationship between commercial activity and wastewater quality was the one conducted by the State of California, which resulted in median measurements of typical wastewater concentrations for numerous commercial activities classified by SIC code (State of California EPA, 1998).

One of the tasks of our study was to allocate the additional costs of treating the high-strength flows to an appropriate class of service.

Two approaches are typically used in these situations: one that would assign the costs to one or more specific customer classes; or one that would result in development of a high-strength surcharge to be applied to specific dischargers of high-strength wastewater.

We strongly considered and even recommended that the City pursue the development of an extra-strength surcharge. Under that proposal, which we presented to the Citizens' Water Advisory Committee, the City would create a list of high-strength dischargers. It would monitor those dischargers at some level to determine the levels of BOD, TSS, and TKN they discharged to the wastewater system, and would charge an appropriate rate as determined by this study. In developing this proposal, however, it became clear that the City was not well positioned to implement such a program.

Another alternative is to allocate the costs of additional treatment to the entire commercial class where the costs, based on our study results, cause commercial customers to pay about \$1.08 per thousand gallons more than other retail customers.

Table 10: Existing and Proposed Wastewater Rates for Commercial Accounts -d12

Water Meter Size	Existing Rates		Proposed Rates	
	Monthly Service Charge	Charge for Billed Flows	Monthly Customer Charge	Charge for Billed Flows
5/8" & 3/4"	\$3.09	2.84	\$2.06	\$4.29
1" & 1 1/4"	7.35	2.84	2.06	\$4.29
1 1/2"	15.46	2.84	2.06	\$4.29
2"	24.71	2.84	2.06	\$4.29
3"	54.12	2.84	2.06	\$4.29
4"	154.66	2.84	2.06	\$4.29
6"	309.34	2.84	2.06	\$4.29
8"	309.34	2.84	2.06	\$4.29

Table 11: Proposed Multi-Year Schedule of Rates for Commercial Accounts

Year	Monthly Customer Charge		Charge for Billed Flows		Expected Increase
	Customer Charge	Charge for Billed Flows	Customer Charge	Charge for Billed Flows	
2013	\$2.17	\$4.51	\$2.06	5.1%	
2014	2.28	4.74	2.06	5.1%	
2015	2.39	4.98	2.06	5.1%	
2016	2.52	5.23	2.06	5.1%	
2017	2.62	5.45	2.06	4.3%	

Proposed Wholesale Wastewater Rate

The wholesale wastewater rate applicable to ECCV is \$3.45 per thousand gallons of estimated wastewater flow. The specific allocations and assumptions used to develop the ECCV rate are provided in a memorandum dated December 2, 2010 transmitted from StepWise to Aurora Water. The memorandum is provided in Appendix F.

The current ECCV rate is now governed by a separate contract.

Alternative High-Strength Surcharge

We prepared a separate alternative for addressing the cost of high-strength sewer discharges under a separate surcharge approach. The details of this alternative are best described in a memorandum we prepared for the Citizens' Water Advisory Committee in 2010. The memorandum is located in Appendix D.

Estimated Bill Impact from Proposed Rates

Under the rates proposed above, many residential customers would expect to see a decrease in their monthly wastewater bills. The same is true for many smaller commercial customers (those who discharge fewer gallons of

wastewater). We evaluated typical bills for residential and commercial customers based on the following assumptions and data:

- Residential Customers: the average winter water usage for residential customers as a class is approximately 5,500 gallons per month (based on billing records from Aurora Water). There are about 70,000 residential customers and nearly 95% of them have water meters sized at 5/8".
- Commercial Customers: the average winter water usage for commercial customers as a class is approximately 50,000 gallons. Meter sizes vary widely (as does individual water usage), but we used a 2" meter as the basis for our analysis.

The tables on the following page depict the typical bills for the above customer examples at various levels of winter water usage above and below the mean usages as calculated from Aurora Water billing records. The tables compare existing vs. proposed monthly bills. The system wide average increase for 2012 is 4.1%; the impact on specific customers varies based on usage levels as compared to the 4.1% average for the system.

Table 12: Typical Residential Wastewater Bills Under Existing and Proposed 2012 Rates (avg. residential usage is 5,500 gallons/month)

Avg. Winter Month Usage (gallons)	Proposed		Proposed		Proposed		Proposed		Monthly Cost	
	Monthly Service Charge	Monthly Service Charge	Flows	Charge for Flows	Total Monthly Bill	Total Monthly Bill	Existing Rate	Total Bill at Existing Rate	Increase or (Decrease)	Percentage Change
2,000	\$2.06	\$2.06	\$6.33	\$8.40	\$8.77	\$8.77	\$8.77	\$8.77	-\$0.37	-4.3%
4,000	\$2.06	\$2.06	\$12.67	\$14.73	\$14.45	\$14.45	\$14.45	\$14.45	\$0.28	2.0%
6,000	\$2.06	\$2.06	\$19.00	\$21.07	\$20.13	\$20.13	\$20.13	\$20.13	\$0.94	4.7%
8,000	\$2.06	\$2.06	\$25.34	\$27.40	\$25.81	\$25.81	\$25.81	\$25.81	\$1.59	6.2%
10,000	\$2.06	\$2.06	\$31.67	\$33.74	\$31.49	\$31.49	\$31.49	\$31.49	\$2.25	7.1%
15,000	\$2.06	\$2.06	\$47.51	\$49.57	\$45.69	\$45.69	\$45.69	\$45.69	\$3.88	8.5%

Table 13: Typical Commercial Wastewater Bills Under Existing and Proposed Rates (avg. commercial usage is 50,000 gallons/month)

Avg. Winter Month Usage (gallons)	Proposed		Proposed		Proposed		Proposed		Monthly Cost	
	Monthly Service Charge	Monthly Service Charge	Flows	Charge for Flows	Total Monthly Bill	Total Monthly Bill	Existing Rate	Total Bill at Existing Rate	Increase or (Decrease)	Percentage Change
20,000	\$2.06	\$2.06	\$85.73	\$87.79	\$81.51	\$81.51	\$81.51	\$81.51	\$6.28	7.7%
30,000	\$2.06	\$2.06	\$128.59	\$130.65	\$109.91	\$109.91	\$109.91	\$109.91	\$20.74	18.9%
40,000	\$2.06	\$2.06	\$171.45	\$173.51	\$138.31	\$138.31	\$138.31	\$138.31	\$35.20	25.5%
50,000	\$2.06	\$2.06	\$214.31	\$216.38	\$166.71	\$166.71	\$166.71	\$166.71	\$49.67	29.8%
60,000	\$2.06	\$2.06	\$257.18	\$259.24	\$195.11	\$195.11	\$195.11	\$195.11	\$64.13	32.9%
70,000	\$2.06	\$2.06	\$300.04	\$302.10	\$223.51	\$223.51	\$223.51	\$223.51	\$78.59	35.2%

Stormwater Rate Study

Overview of Stormwater Service

The City of Aurora owns and operates a stormwater control system for collection and discharge of storm runoffs under a permit with the Colorado Department of Public Health & Environment. The City is required to implement certain stormwater management procedures and facilities in order to comply with the discharge permit requirements. The City's stormwater system is defined as a "municipal separate storm sewer system", otherwise known as an MSA. Its discharges are regulated by CDPHE under the National Pollutant Discharge Elimination System (NPDES), which is part of the federal Clean Water Act.

The stormwater system is a network of storm sewers, channels, piping, and other improvements that remove surface runoffs from streets and other impervious areas. The purpose of the stormwater system is prevent flooding and erosion, manage hazardous materials, and to protect natural waterways.

Financial Overview of the Storm Drain Fund

As discussed in the previous chapter (Wastewater Rate Study), the stormwater services are accounted for in a separate Storm Drain Fund, which is a sub-fund of the larger Wastewater Fund (see Figure 1).

The storm drain fund's primary revenue source is from fees charged to customers. Other miscellaneous fees are minimal. The fund earns additional income from development fees inside the stormwater service area. The fund does not receive any tax revenue to support its operations.

There are additional sub-funds within the storm drain fund to account for normal revenues and expenditures. The storm drain sub-fund contains an operating fund, a system improvement fund, and a development fund. The operating fund accounts for the revenue earned from normal operations, including the user charges, and all of the operating expenditures. The

system improvement fund accounts for capital expenditures and development fee income with the normal renewal and replacement of the existing stormwater assets. The development fund accounts for the capital expenditures and development fee income for stormwater system expansions. The annual debt service associated with the storm drain fund is divided between the system improvement fund and the development fund based management's determination.

Stormwater Revenue Requirement

We developed a 10-year financial plan to calculate the revenue requirements of the storm drain fund. The financial plan was developed jointly by StepWise and Aurora Water management.

The financial plan was presented to the City's Water Policy Committee, Citizens' Water Advisory Committee, and the Aurora City Council in and around June/July 2010 it provides a long-term projection of the cash-needs revenue requirements of the storm drain fund. For the purposes of our study, however, we used the projected revenue requirement for 2012 as the basis for rate recommendations.

The entire financial plan is provided at Appendix G. A summary of the 2012 revenue requirements is provided below.

Table 14: Summary of Stormwater Cash-Needs Revenue Requirements

Description	Test Year Amount
Operating and Maintenance Expenses	\$9,078,967
Annual Debt Service - Outstanding Debt	1,010,981
Annual Debt-Service - Projected Issues	0
Capital Projects	13,484,801
Bond Issuance Costs	0
Change in Fund Balance	(8,156,849)
Total Revenue Requirement	\$15,417,900
(Less) Non-User Charge Revenue	\$0
Wholesale/Contract Revenues	2,794
Other Revenues	0
Projected Debt Proceeds	170,292
Total Other Capital Inflows	455,964
Interest Earnings	

Total User-Charge Requirement	\$14,788,850
--------------------------------------	---------------------

Stormwater Cost Allocation

Allocation of stormwater costs is typically done by allocating the system costs to units of impervious area (either in square feet, or acres, etc.). The entire goal of a cost-of-service study is to reasonably assign the system costs to classes of service based on actual cost causation principles. All this means is that customer usage of the system determines how the costs are allocated. In the case of stormwater, customer usage is best defined as the amount of impervious area.

As of the report date, Aurora was unable to provide total impervious areas for use in the study. As a result, we have recommended that Aurora obtain a GIS map of its stormwater system showing the impervious areas for individual customers. It is our understanding that this effort is now underway and the information may be available for future studies.

Due to the lack of impervious area data, we recommended that the City not proceed with a cost-of-service study at this time. We did not conduct a cost-of-service allocation for the storm drain system.

Stormwater Rates

We have prepared proposed stormwater rates based on the results of the financial plan in Appendix G. The total percentage change in revenue required is applied uniformly across the entire existing stormwater rate structure to produce the proposed rates. The Aurora City Council implemented a 6% increase in the stormwater rates in 2010; there were no rate increases for stormwater implemented in 2011 and no increases are proposed for 2012.

Existing Stormwater Rate Structure

Customer Class	Existing Monthly Charge
Residential, Multi-Family (1-4 units)	\$8.16 per unit
Commercial, Irrigation, and Multi-Family with >4 units	\$8.16 for 1 st Unit \$6.42 for each additional unit

Proposed Stormwater Rate Structure

There is no proposed change to the stormwater rates based on the results of the financial plan presented in Appendix G. Projected revenue for the stormwater fund appears to be adequate at the existing levels to sustain operations for an extended time.

Future rate studies may determine that the existing rates need to be changed to reflect the differences in residential, commercial, and multi-family measurements of impervious area. The financial plan shows that no increase in total revenue is required, but changes to the rates may produce increases or decreases in monthly bills to different customers with no change to the overall revenues (i.e., the sum of individual increases and decreases would cancel each other out).

Appendix A - Wastewater Financial Plan

Table 2
 Aurora Water
 Financial Plan - Sanitary Sewer Fund:
 Projection of Revenues at Existing Rates

Description	Projected										
	Budget Yr.	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
System Growth Rate	n/a	0.3%	0.5%	0.6%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%
Retail Rate Revenues											
Residential	\$13,238,694	\$13,282,236	\$13,347,877	\$13,429,928	\$13,561,210	\$13,712,185	\$13,876,338	\$14,054,941	\$14,249,265	\$14,460,694	\$14,690,734
Multi-Family	7,752,371	7,777,869	7,816,307	7,864,355	7,941,232	8,029,640	8,125,765	8,230,352	8,344,146	8,467,955	8,602,663
Commercial	4,613,853	4,629,028	4,651,905	4,680,501	4,726,254	4,778,871	4,836,080	4,898,325	4,966,050	5,039,736	5,119,907
Irrigation	0	0	0	0	0	0	0	0	0	0	0
Sewer Only	276,743	277,653	279,025	280,740	283,485	286,641	290,072	293,806	297,868	302,288	307,096
Adjustments - Static	(\$66,537)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	25,815,124	25,966,786	26,095,114	26,255,524	26,512,181	26,807,336	27,128,256	27,477,425	27,857,328	28,270,672	28,720,400
Wholesale/Contract Revenues											
Contractual Revenues - Special Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECCV	\$5,544,725	\$4,836,170	\$5,676,280	\$5,849,677	\$6,211,853	\$5,411,974	\$5,865,575	\$6,372,368	\$6,848,085	\$7,375,290	\$7,961,254
Adjustments	0	0	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0	0	0
Subtotal	5,544,725	4,836,170	5,676,280	5,849,677	6,211,853	5,411,974	5,865,575	6,372,368	6,848,085	7,375,290	7,961,254
Expected Revenues at Existing Rates	31,359,849	30,802,956	31,771,394	32,105,202	32,724,034	32,219,310	32,993,831	33,849,793	34,705,413	35,645,963	36,681,655

note: this table projects revenues earned without any changes to rates, based only on growth in demand/customer base.

Table 3
 Aurora Water
 Financial Plan - Sanitary Sewer Fund:
 Projection of Revenues with Planned Increases

Description	Projected										
	Budget Yr. 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Month in Which Increases Become Effective	n/a	1	1	1	1	1	1	1	1	1	1
Prorated Revenue Realization from Increases	n/a	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Amount of Rate Adjustment Needed (w/ Prorating)		6.00%	4.10%	4.10%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%
Estimate of Retail Rate Revenues											
Expected Revenues at Present Rates	\$25,815,124	\$25,966,786	\$26,095,114	\$26,255,524	\$26,512,181	\$28,807,336	\$27,128,256	\$27,477,425	\$27,857,328	\$28,270,672	\$28,720,400
Expected Revenues from Sum of Prior Year Increases		n/a	1,565,707	2,716,397	3,942,411	5,591,440	7,367,403	9,283,482	11,354,517	13,597,266	16,030,683
Expected Revenues from Current Year Increases (prorated)		1,558,007	1,134,094	1,187,949	1,187,949	1,587,466	1,688,808	1,798,110	1,916,187	2,043,944	2,182,395
Total Rate Revenues	\$25,815,124	\$27,524,793	\$28,794,915	\$30,159,770	\$32,042,058	\$34,087,584	\$36,293,769	\$38,677,095	\$41,255,790	\$44,050,334	\$47,083,764
Percent Change from Previous Year - Effective Rate Change	0.0%	6.6%	4.6%	4.7%	6.2%	6.4%	6.5%	6.6%	6.7%	6.8%	6.9%
Estimate of Wholesale Rate Revenues											
Expected Revenues at Present Rates	\$5,544,725	\$4,836,170	\$5,676,280	\$5,849,677	\$6,211,853	\$5,411,974	\$5,865,575	\$6,372,368	\$6,848,085	\$7,375,290	\$7,961,254
Expected Revenues from Sum of Prior Year Increases		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Expected Revenues from Current Year Increases (prorated)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Revenues	\$5,544,725	\$4,836,170	\$5,676,280	\$5,849,677	\$6,211,853	\$5,411,974	\$5,865,575	\$6,372,368	\$6,848,085	\$7,375,290	\$7,961,254

Table 4
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projection of Miscellaneous Revenues

Description	Acct #	Projected												
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
IGA Partic Rev-Private	510-44500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales-Engineering Maps	510-45100	72	294	294	294	294	294	294	294	294	294	294	294	294
Construction Water Fees	510-45170	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales - Other (Sand Creek Effluent)	510-45290	1,894,494	2,027,986	1,900,000	1,900,000	1,900,000	1,900,000	1,610,764	353,862	378,417	393,553	409,295	409,295	409,295
Utility Sales-Allow for Uncoll	510-45291	4,577	0	0	0	0	0	0	0	0	0	0	0	0
F&F-Restitution	510-47300	90	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Recoveries	510-49700	58	0	0	0	0	0	0	0	0	0	0	0	0
Other Operating Revenues	510-49150	7,164	0	0	0	0	0	0	0	0	0	0	0	0
Other Non-Operating Revenue	510-49190	9,626	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
Other Revenues	510-49990	42,633	0	0	0	0	0	0	0	0	0	0	0	0
Gain/Loss-Early Exishmt Debt	510-91000	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees Reimbursed to Others	515-45429	(176,383)	(182,982)	(190,130)	(190,794)	(206,523)	(215,915)	(225,936)	(224,800)	(244,230)	(254,288)	(265,048)	(265,048)	
Fees-Annexation	515-45430	48,383	261,530	261,530	261,530	261,530	261,530	261,530	261,530	261,530	261,530	261,530	261,530	
Util Fees-Flat Rate	515-45700	0	0	0	0	0	0	0	0	0	0	0	0	0
Util Fees-Main Extension	515-45740	0	0	0	0	0	0	0	0	0	0	0	0	0
Util Fees-Front Footage	515-45750	21,828	25,185	25,185	25,185	25,185	25,185	25,185	25,185	25,185	25,185	25,185	25,185	
Earnings on Invest-Pool	515-48340	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income-Other	515-48580	208,764	0	0	0	0	0	0	0	0	0	0	0	0
Other Non-Operating Revenue	515-49190	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	515-49990	43,208	280,800	278,000	275,200	372,400	364,600	356,800	577,950	557,480	537,010	516,540	516,540	
Golf - Repayment of Internal Loans		283,600												
Other - Adjustment of MISC Revenue		(241,669)												
Estimated Other Revenues		\$2,146,445	\$2,414,437	\$2,276,503	\$2,273,039	\$2,354,510	\$2,337,318	\$2,030,261	\$1,005,645	\$980,300	\$964,908	\$949,420	\$949,420	

Table 5
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projection of Revenues at Existing Rates

Description	Budget Yr.											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Retail Rates												
Retail Rates Before Adjustments	\$25,815,124	\$25,966,786	\$26,095,114	\$26,255,524	\$26,512,181	\$26,807,336	\$27,128,256	\$27,477,425	\$27,857,328	\$28,270,672	\$28,720,400	
Total Adjustments to Rates		1,558,007	2,699,800	3,904,245	5,529,877	7,280,248	9,165,513	11,199,670	13,398,461	15,779,661	18,363,364	
Total Rate Revenues	\$25,815,124	\$27,524,793	\$28,794,915	\$30,159,770	\$32,042,058	\$34,087,584	\$36,293,769	\$38,677,095	\$41,255,790	\$44,050,334	\$47,083,764	
Wholesale and Contracts Rates												
Rate Revenue Before Adjustments	\$5,544,725	\$4,836,170	\$5,676,280	\$5,849,677	\$6,211,853	\$5,441,974	\$5,865,575	\$6,372,368	\$6,848,085	\$7,375,290	\$7,961,254	
Total Adjustments to Rates		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues	\$5,544,725	\$4,836,170	\$5,676,280	\$5,849,677	\$6,211,853	\$5,441,974	\$5,865,575	\$6,372,368	\$6,848,085	\$7,375,290	\$7,961,254	
Total Misc. Revenues	\$2,146,445	\$2,414,437	\$2,276,503	\$2,273,039	\$2,354,510	\$2,337,318	\$2,030,261	\$1,005,645	\$980,300	\$964,908	\$949,420	
Total Revenues Before Scenario Adjustments	\$33,506,294	\$34,775,400	\$36,747,698	\$38,282,486	\$40,608,421	\$41,836,876	\$44,189,605	\$46,055,108	\$49,084,174	\$52,390,532	\$55,994,439	
Scenario Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues - All Sources, w/Adjustments	\$33,506,294	\$34,775,400	\$36,747,698	\$38,282,486	\$40,608,421	\$41,836,876	\$44,189,605	\$46,055,108	\$49,084,174	\$52,390,532	\$55,994,439	
% Change from Previous Year	0%	4%	6%	4%	6%	3%	6%	4%	7%	7%	7%	

Projected

Table 9
Aurora Water
Financial Plan - Sanitary Sewer Fund
Projected Operating and Maintenance Expenses - 52002 - Sewer Administration

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
				Projected										
Reg-FT Career Salary		90%	Mean	\$51,971	\$59,448	\$60,954	\$62,498	\$64,061	\$65,704	\$67,368	\$69,074	\$70,824	\$72,618	\$74,457
Reg-Sick Time		50%	Mean	307	0	0	0	0	0	0	0	0	0	0
Reg-Holiday		90%	Mean	2,056	0	0	0	0	0	0	0	0	0	0
Reg-Annual Leave		90%	Mean	2,530	0	0	0	0	0	0	0	0	0	0
Reg-Other Nonproductive Time		90%	Mean	808	0	0	0	0	0	0	0	0	0	0
Reg-Pension Contrib Career		90%	Mean	3,163	3,270	3,353	3,438	3,525	3,614	3,706	3,800	3,896	3,994	4,096
Reg-FICA		50%	Mean	2,953	3,240	3,322	3,406	3,492	3,581	3,672	3,765	3,860	3,958	4,058
Reg-Medicare		90%	Mean	829	862	884	906	929	953	977	1,002	1,027	1,053	1,080
Reg-Insurance-Health		90%	Mean	5,598	5,959	6,110	6,265	6,423	6,586	6,753	6,924	7,099	7,279	7,463
Reg-Insurance-Dental		90%	Mean	260	270	277	284	291	298	306	314	322	330	338
Reg-Insurance-Life		90%	Mean	240	245	251	258	264	271	278	285	292	299	307
Reg-Insurance-LTD Disability		90%	Mean	226	226	232	238	244	250	256	263	269	276	283
Temp Salary SS Only		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Temp Paid Leave		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Temp-FICA		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Temp-Medicare		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Overtime Pay-Career		90%	Mean	5,506	0	0	0	0	0	0	0	0	0	0
Overtime-FICA		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
Overtime-Medicare		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
PIL-Annual Leave		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
PIL-Sick Leave		90%	Mean	5,580	100	103	105	108	111	113	116	119	122	125
Longevity		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
Salary Allowance-Tools/Equipment		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
Salary Allowance - Cell Phones		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
Performance Awards		90%	Mean	5,580	1,286	1,319	1,352	1,386	1,421	1,457	1,494	1,532	1,571	1,611
Special Pay		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
Spec Pay-FICA		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
Spec Pay-Medicare		90%	Mean	5,580	0	0	0	0	0	0	0	0	0	0
Supplies-Resale		90%	Mean	60,100	0	0	0	0	0	0	0	0	0	0
Supplies-Office		90%	Mean	60,200	154	513	526	539	553	567	581	596	611	626
Computer - New		90%	Mean	60,200	0	0	0	0	0	0	0	0	0	0
Computer - Replacement		90%	Mean	60,300	0	0	0	0	0	0	0	0	0	0
Supplies-Packaged Software		90%	Mean	60,300	149	0	0	0	0	0	0	0	0	0
Supplies-General Operating		90%	Mean	60,400	6,000	6,152	6,308	6,468	6,631	6,799	6,972	7,148	7,329	7,515
Services-Professional		90%	Mean	62,200	2,500	2,563	2,628	2,695	2,763	2,833	2,905	2,978	3,054	3,131
Services-Technical		90%	Mean	62,300	20,000	20,507	21,026	21,559	22,105	22,664	23,239	23,827	24,431	25,049
Services-Other and Fees		90%	Mean	62,400	488	511	524	537	550	564	579	593	608	624
Postage / Shipping		90%	Mean	64,030	5	269	275	282	290	297	304	312	320	328
Telephone / Long Distance		90%	Mean	64,030	130	103	105	108	111	113	116	119	122	125
Cellular Maint & User Charges		90%	Mean	64,030	0	0	0	0	0	0	0	0	0	0
Other Communications		90%	Mean	64,120	0	0	0	0	0	0	0	0	0	0
Expense Report Mileage & Park		90%	Mean	64,150	567	612	628	644	660	677	694	711	729	748
Bus Mgmt(T amp,Meals,Logg)		90%	Mean	64,150	22	0	0	0	0	0	0	0	0	0
Recruitment		90%	Mean	64,150	703	2,244	2,301	2,360	2,419	2,481	2,543	2,608	2,674	2,742
Training & Conferences		90%	Mean	64,210	2,500	2,563	2,628	2,695	2,763	2,833	2,905	2,978	3,054	3,131
Printing In House		90%	Mean	64,240	2,053	3,400	3,316	3,486	3,486	3,574	3,665	3,758	3,853	3,950
Printing Outside		90%	Mean	64,330	796	816	837	858	880	902	925	948	972	997
Advertising		90%	Mean	64,331	0	0	0	0	0	0	0	0	0	0
Copy Machine Use		90%	Mean	64,330	1,500	1,538	1,577	1,617	1,658	1,700	1,743	1,787	1,832	1,879
Rental Building / Office		90%	Mean	64,370	2,092	2,145	2,199	2,255	2,312	2,371	2,431	2,492	2,555	2,620
Rental-Other		90%	Mean	64,400	0	0	0	0	0	0	0	0	0	0
External Car Wash		90%	Mean	64,420	0	0	0	0	0	0	0	0	0	0
R&M- Equipment Other		90%	Mean	64,540	13	103	105	108	111	113	116	119	122	125
Donations Expense		90%	Mean	64,750	2,965	3,061	3,138	3,218	3,299	3,383	3,468	3,556	3,646	3,739

Table 9
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 5/2002 - Sewer Administration

Description	Notes - Acct #	% Fixed	Factor	Projected										
				Budget Yr. 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Dues & Subscriptions	64800	90%	Mean	210	1,493	1,531	1,570	1,609	1,650	1,692	1,735	1,779	1,824	1,870
Awards Programs	64840	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Other Unclassified expenditure	64950	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Int Svc Chg-Vehicle Repair	65110	90%	Mean	0	78	80	82	84	86	88	91	93	95	98
Int Svc Chg-Fuel	65120	90%	Mean	0	900	513	526	539	553	567	581	596	611	626
Int Svc Chg-Fleet Overhead	65130	90%	Mean	34	106	109	111	114	117	120	123	126	129	133
Int Svc Chg-Risk Management	65200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Purch-Vehicle Max	67601	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Adjustment	67700	90%	Mean	0	0	0	(12,344)	(13,272)	(13,608)	(13,953)	(14,306)	(14,668)	(15,040)	(15,421)
				\$87,770	\$123,476	\$126,604	\$116,866	\$119,826	\$122,861	\$125,973	\$129,164	\$132,436	\$135,790	\$139,230
% Change from Previous Year		0%			41%	3%	-8%	3%	3%	3%	3%	3%	3%	3%

Table 10
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52005 - Department Wide Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.														
				Projected														
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019				
Reg-FT Career Salary		90%	Mean	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reg-Person Contrib-Career		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg-FICA		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg-Medicare		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg-Insurance-Health		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg-Insurance-Dental		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg-Insurance-Life		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg-Insurance-LI Disability		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Longevity		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Salary Allowance-Car		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Salary Allowance-Cleaning/Shoe		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocated Admin Personal Svcs		90%	Mean	(2,447)	(387,635)	(407,707)	(418,033)	(428,622)	(439,478)	(450,610)	(462,023)	(473,726)	(485,725)	(498,026)				
Supplies-Office		90%	Mean	1,194	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hardware - New		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies-Packaged Software		90%	Mean	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies-General Operating		90%	Mean	5,058	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services-Professional		90%	Mean	18,430	28,434	29,154	29,893	30,650	31,426	32,222	33,038	33,875	34,733	35,613				
Services-Technical		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services - Other and Fees		90%	Mean	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purchased Sewer/Storm		90%	Mean	16,636,031	\$16,621,727	18,053,193	19,474,961	21,238,111	23,191,634	25,346,404	27,725,731	29,794,719	32,050,063	34,512,289				
Postage / Shipping		90%	Mean	(254)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone / Long Distance		90%	Mean	35,287	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cellular Maint & User Charges		90%	Mean	3,634	2,400	2,461	2,523	2,587	2,653	2,720	2,789	2,859	2,932	3,006				
Bus Mgmt/Tranp.Meals.Lodg)		90%	Mean	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training & Conferences		90%	Mean	64,240	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing In House		90%	Mean	64,330	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rentals-Building / Office		90%	Mean	64,400	88,486	88,656	90,302	93,204	95,565	97,985	100,467	103,012	105,621	108,296				
Dues & Subscriptions		90%	Mean	64,800	45,156	46,300	47,472	48,675	49,908	51,172	52,468	53,797	55,160	56,557				
Awards Programs		90%	Mean	64,840	\$7,785	7,982	8,184	8,392	8,604	8,822	9,046	9,275	9,510	9,751				
Other Unclassified expenditure		90%	Mean	64,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocated Admin-Other Costs		90%	Mean	64,990	621,183	636,917	653,049	669,590	686,550	703,940	721,770	740,052	758,756	778,016				
Int Svc Chrg Vehicle Repair		90%	Mean	65,110	700	718	736	755	774	793	813	834	855	877				
Int Svc Chrg Fuel		90%	Mean	65,120	1,698	1,700	1,743	1,787	1,832	1,879	1,926	1,975	2,025	2,077				
Int Svc Chrg-Feet Overhead		90%	Mean	65,130	433	444	455	467	479	491	503	516	529	542				
Int Svc Chrg-Risk Management		90%	Mean	65,200	\$526,267	231,998	237,874	243,899	250,077	256,411	262,906	269,565	276,393	283,394				
Contingency Budget		90%	Mean	69,930	98,790	101,251	103,816	106,443	109,141	111,906	114,740	117,647	120,626	123,682				
Adjustment to Budget		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused 2		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% Change from Previous Year				0%	-2%	8%	8%	9%	9%	9%	9%	7%	7%	8%				
				\$17,616,680	\$17,343,324	\$18,773,067	\$20,333,497	\$22,118,372	\$24,094,491	\$26,271,881	\$28,674,588	\$30,767,610	\$33,047,536	\$35,535,089				

Table 11
Aurora Water
Financial Plan - Sanitary Sewer Fund.
 Projected Operating and Maintenance Expenses - 52012 - Customer Billing - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Reg-FT Career Salary	51100	90%	Mean	\$140,431	\$201,079	\$206,172	\$211,394	\$216,749	\$222,239	\$227,868	\$233,639	\$239,557	\$245,625	\$251,846
Reg-Sick Time	51380	90%	Mean	4,965	0	0	0	0	0	0	0	0	0	0
Reg-Holiday	51590	90%	Mean	5,800	0	0	0	0	0	0	0	0	0	0
Reg-Annual Leave	51660	90%	Mean	10,313	0	0	0	0	0	0	0	0	0	0
Reg-Other Nonproductive Time	51800	90%	Mean	300	0	0	0	0	0	0	0	0	0	0
Reg-Pension Contrib-Career	52100	90%	Mean	8,874	11,068	11,338	11,625	11,920	12,222	12,531	12,849	13,174	13,508	13,850
Reg-FICA	53300	90%	Mean	9,753	12,467	12,783	13,107	13,439	13,779	14,128	14,486	14,853	15,229	15,615
Reg-Medicare	53400	90%	Mean	2,281	2,916	2,990	3,066	3,143	3,223	3,304	3,388	3,474	3,562	3,652
Reg-Insurance-Health	53500	90%	Mean	31,201	35,498	36,397	37,319	38,264	39,233	40,227	41,246	42,291	43,362	44,460
Reg-Insurance-Dental	53600	90%	Mean	1,690	1,917	1,966	2,015	2,066	2,119	2,172	2,227	2,284	2,342	2,401
Reg-Insurance-Life	53700	90%	Mean	442	530	543	557	571	586	601	616	631	647	664
Reg-Insurance-LT Disability	53800	90%	Mean	616	764	783	803	824	844	866	888	910	933	957
Temp-Salary SS Only	54100	90%	Mean	3,349	9,750	9,997	10,250	10,510	10,776	11,049	11,329	11,616	11,910	12,212
Temp-Overtime	54101	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Temp-Holiday	54102	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Temp Paid Leave	54250	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Temp-FICA	54300	90%	Mean	208	607	622	638	654	671	688	705	723	741	760
Temp-Medicare	54400	90%	Mean	49	243	249	255	262	269	275	282	290	304	304
Overtime Pay-Career	55080	90%	Mean	1,440	4,577	4,693	4,812	4,934	5,059	5,187	5,318	5,453	5,591	5,733
Overtime Pay-Straight Pay	55250	90%	Mean	140	0	0	0	0	0	0	0	0	0	0
Overtime-FICA	55800	90%	Mean	96	198	204	209	215	220	226	231	237	243	249
Overtime-Medicare	55880	90%	Mean	22	100	103	105	108	111	113	116	119	122	125
PIL-Annual Leave	56100	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
PIL-Sick Leave	56200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Longevity	56400	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Salary Allowance - Cell Phones	56650	90%	Mean	345	270	277	284	291	298	306	314	322	330	338
Performance Awards	57100	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Special Pay	57120	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Spec Pay-FICA	57200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Spec Pay-Medicare	57300	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Supplies-Office	60200	90%	Mean	629	10,000	10,253	10,513	10,779	11,052	11,332	11,619	11,914	12,215	12,525
Computers - Replacement	60202	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Laptops - Replacement	60206	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Supplies-Packaged Software	60300	90%	Mean	0	1,294	1,327	1,360	1,395	1,430	1,466	1,504	1,542	1,581	1,621
Supplies-Warehouse	60375	90%	Mean	5	0	0	0	0	0	0	0	0	0	0
Supplies-General Operating	60400	90%	Mean	3,911	0	0	0	0	0	0	0	0	0	0
Services-Professional	62200	90%	Mean	45,358	56,254	57,679	59,140	60,638	62,174	63,748	65,363	67,019	68,716	70,457
Services-Technical	62200	90%	Mean	0	4,628	4,745	4,865	4,989	5,115	5,245	5,377	5,514	5,653	5,796
Services-Other and Fees	62400	90%	Mean	79,490	71,189	72,992	74,841	76,737	78,680	80,673	82,716	84,812	86,960	89,162
Postage / Shipping	64030	90%	Mean	122,027	98,469	101,988	104,572	107,220	109,936	112,721	115,576	118,503	121,505	124,582
Telephone / Long Distance	64060	90%	Mean	0	299	307	314	322	330	339	347	356	365	374
Cellular Maint & User Charges	64090	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Other Communications	64120	90%	Mean	0	567	612	628	644	660	677	694	711	729	748
Expense Report Mileage & Park	64150	90%	Mean	87	0	0	0	0	0	0	0	0	0	0
Bus Migs(Tramp Meals,Lodg)	64180	90%	Mean	8	299	307	314	322	330	339	347	356	365	374
Recruitment	64210	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Training & Conferences	64240	90%	Mean	421	1,244	1,276	1,308	1,341	1,375	1,410	1,445	1,482	1,520	1,558
Skills Reimbursement	64300	90%	Mean	0	396	408	418	429	440	451	462	474	486	498
Printing-In House	64330	90%	Mean	0	24,975	25,608	26,256	26,921	27,603	28,302	29,019	29,754	30,508	31,281
Printing-Outside	64331	90%	Mean	2,990	1,175	1,205	1,235	1,267	1,299	1,332	1,365	1,400	1,435	1,472
Advertising	64360	90%	Mean	0	100	103	105	108	111	113	116	119	122	125
Copy Machine Use	64370	90%	Mean	0	100	103	105	108	111	113	116	119	122	125
External Car Wash	64520	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
R&M- Equipment Other	64540	90%	Mean	1,239	26,070	26,730	27,407	28,102	28,813	29,543	30,291	31,059	31,845	32,652
Dues & Subscriptions	64800	90%	Mean	55	50	51	53	54	55	57	58	60	61	63

Scenario O&M Inflation Setting is Set to (click link to change).

Table 11
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52012 - Customer Billing - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.		Projected											
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019			
Certifications-Professional	64801	90%	Mean	74	0	0	0	0	0	0	0	0	0	0	0	0	0
Collection Fees	64820	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Supplies, Training & Svc	64900	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Unclassified expenditure	64950	90%	Mean	0	498	511	524	537	550	564	579	593	608	624	624	624	624
Int Svc Chg-Fleet Management	65100	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Int Svc Chg-Vehicle Repair	65110	90%	Mean	1,873	753	772	792	812	832	853	875	897	920	943	943	943	943
Int Svc Chg-Fuel	65120	90%	Mean	1,135	1,025	1,051	1,078	1,105	1,133	1,162	1,191	1,221	1,252	1,284	1,284	1,284	1,284
Int Svc Chg-Fleet Overhead	65130	90%	Mean	361	326	334	343	351	360	369	379	388	398	398	398	398	398
Int Svc Chg-Risk Management	65200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purch Equip Replacement	67700	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Budget							(12,752)	(13,075)	(13,408)	(13,748)	(14,094)	(14,451)	(14,817)	(15,192)	(15,192)	(15,192)	(15,192)
% Change from Previous Year				0%	21%	3%	0%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
				\$481,979	\$582,618	\$597,375	\$599,754	\$614,945	\$630,521	\$646,491	\$662,866	\$679,656	\$696,871	\$714,522	\$714,522	\$714,522	\$714,522

Table 12

Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 2010-2015 - Plans Review - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.							Projected				
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Reg-FT Career Salary		90%	Mean	\$178,501	\$211,372	\$216,726	\$222,215	\$227,844	\$233,615	\$239,532	\$245,599	\$251,920	\$258,198	\$264,738	
Reg-Sick Time		90%	Mean	5,606	0	0	0	0	0	0	0	0	0	0	
Reg-Disabled Employee Time		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Reg-Holiday		90%	Mean	7,258	0	0	0	0	0	0	0	0	0	0	
Reg-Annual Leave		90%	Mean	13,824	0	0	0	0	0	0	0	0	0	0	
Reg-Other Nonproductive Time		90%	Mean	3,822	0	0	0	0	0	0	0	0	0	0	
Reg-Pension Contrib-Career		90%	Mean	11,443	11,920	11,920	12,222	12,532	12,849	13,175	13,509	13,851	14,202	14,561	
Reg-FICA		90%	Mean	12,852	13,106	13,438	13,778	14,127	14,485	14,852	15,228	15,614	16,009	16,415	
Reg-Medicare		90%	Mean	3,009	3,063	3,141	3,220	3,302	3,385	3,471	3,559	3,649	3,742	3,836	
Reg Insurance-Health		90%	Mean	27,625	28,011	28,720	29,448	30,194	30,959	31,743	32,547	33,371	34,216	35,083	
Reg Insurance-Dental		90%	Mean	1,369	1,417	1,453	1,490	1,527	1,566	1,606	1,646	1,688	1,731	1,775	
Reg Insurance-Life		90%	Mean	596	597	612	628	644	660	677	694	711	729	748	
Reg Insurance-LT Disability		90%	Mean	812	804	824	845	867	889	911	934	958	982	1,007	
Temp-Salary SS Only		90%	Mean	0	19,675	20,173	20,684	21,208	21,745	22,296	22,861	23,440	24,034	24,642	
Temp-Holiday		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Temp Paid Leave		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Temp-FICA		90%	Mean	1,219	1,250	1,282	1,314	1,347	1,381	1,416	1,452	1,489	1,527	1,567	
Temp-Medicare		90%	Mean	285	292	300	307	315	323	331	339	348	357	367	
Overtime Pay-Career		90%	Mean	933	750	769	788	808	829	850	871	894	916	939	
Overtime-FICA		90%	Mean	57	47	48	49	52	53	55	55	56	57	59	
Overtime-Medicare		90%	Mean	13	11	11	12	12	12	12	13	13	13	14	
PIL-Annual Leave		90%	Mean	4,055	0	0	0	0	0	0	0	0	0	0	
PIL-Sick Leave		90%	Mean	4,897	1,393	1,428	1,464	1,502	1,540	1,579	1,619	1,660	1,702	1,745	
Longevity		90%	Mean	585	660	677	694	711	729	748	767	786	806	827	
Salary Allowance-Clothing/Shoe		90%	Mean	158	119	122	125	128	132	135	138	142	145	149	
Salary Allowance - Cell Phones		90%	Mean	1,861	2,349	2,408	2,470	2,532	2,596	2,662	2,729	2,799	2,869	2,942	
Performance Awards		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Special Pay		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Spec Pay-FICA		90%	Mean	278	0	0	0	0	0	0	0	0	0	0	
Spec Pay-Medicare		90%	Mean	130	0	0	0	0	0	0	0	0	0	0	
Supplies-Office		90%	Mean	281	572	586	601	617	632	648	665	681	699	716	
Computer - New		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Computers - Replacement		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Printers - New		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Supplies-Packaged Software		90%	Mean	3,269	2,985	3,061	3,138	3,218	3,299	3,383	3,468	3,556	3,646	3,739	
Supplies-Warehouse		90%	Mean	92	197	202	207	212	218	223	229	235	241	247	
Supplies-General Operating		90%	Mean	1,190	1,300	1,333	1,367	1,401	1,437	1,473	1,511	1,549	1,588	1,628	
Services-Professional		90%	Mean	49	15,920	16,323	16,737	17,161	17,595	18,041	18,498	18,966	19,447	19,939	
Services-Technical		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Services-Other and Fees		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Postage / Shipping		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Telephone / Long Distance		90%	Mean	0	79	81	83	85	87	90	92	94	97	99	
Cellular Maint & User Charges		90%	Mean	169	157	161	165	169	174	178	182	187	192	197	
Expense Report Mileage & Park		90%	Mean	13	0	0	0	0	0	0	0	0	0	0	
Bus Migs(Tramp, Meals, Lodg)		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Recruitment		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Moving Expenses		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Training & Conferences		90%	Mean	156	2,065	2,117	2,171	2,226	2,282	2,340	2,399	2,460	2,522	2,585	
Receptions/Ceremonies		90%	Mean	25	0	0	0	0	0	0	0	0	0	0	
Printing-In House		90%	Mean	64,330	472	484	496	509	522	535	548	562	577	591	
Printing-Outside		90%	Mean	239	293	300	308	316	324	332	340	349	358	367	
Advertising		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Rental-Equipment		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Rental-Other		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
R & M-Infrastructure		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	

Scenario O&M Inflation Setting is Set to (click link to change):

Mean

Table 12
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52015 - Plans Review - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.												
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
External Car Wash	64520	90%	Mean	0	100	103	105	108	111	113	116	119	122	125		
R&M: Equipment Other	64540	90%	Mean	3,774	2,712	2,781	2,851	2,923	2,997	3,073	3,151	3,231	3,313	3,397		
Dues & Subscriptions	64800	90%	Mean	27	314	322	330	338	347	356	365	374	384	393		
Certifications-Professional	64801	90%	Mean	0	0	0	0	0	0	0	0	0	0	0		
Recording Fees & Permits	64810	90%	Mean	0	0	0	0	0	0	0	0	0	0	0		
Awards Programs	64840	90%	Mean	0	0	0	0	0	0	0	0	0	0	0		
Safety Supplies, Training & Svc	64900	90%	Mean	0	88	100	103	106	108	111	114	117	120	123		
Other Unclassified expenditure	64950	90%	Mean	0	100	103	105	108	111	113	116	119	122	125		
Int Svc Chg-Vehicle Repair	65110	90%	Mean	0	2,199	2,255	2,312	2,370	2,430	2,492	2,555	2,620	2,686	2,754		
Int Svc Chg-Fuel	65120	90%	Mean	435	2,763	2,833	2,905	2,978	3,054	3,131	3,210	3,292	3,375	3,461		
Int Svc Chg-Fleet Overhead	65130	90%	Mean	930	910	933	957	981	1,006	1,031	1,057	1,084	1,112	1,140		
Purch-Equip New	65200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0		
Purch-Vehicle New	67600	90%	Mean	0	0	0	0	0	0	0	0	0	0	0		
Purch-Equip Replacement	67601	90%	Mean	0	0	0	0	0	0	0	0	0	0	0		
Adjustment to Budget	67700	90%	Mean	0	0	0	0	0	0	0	0	0	0	0		
Unused 2		90%	Mean	0	0	0	0	0	0	0	0	0	0	0		
				\$290,727	\$329,740	\$338,092	\$388,136	\$397,968	\$408,048	\$418,383	\$428,980	\$439,846	\$450,987	\$462,410		
% Change from Previous Year				0%	13%	3%	15%	3%	3%	3%	3%	3%	3%	3%		

Table 13
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52026 - Quality Control - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Dues & Subscriptions:	64800	90%	Mean	0	100	103	105	108	111	113	116	119	122	125
Recording Fees & Permits	64810	90%	Mean	0	199	204	209	215	220	226	231	237	243	249
Awards Programs	64840	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Safety Supplies, Training & Svc	64900	90%	Mean	92	1,699	1,742	1,786	1,831	1,878	1,925	1,974	2,024	2,075	2,128
Int Svc Chg-Fleet Management	65100	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Int Svc Chg-Vehicle Repair	65110	90%	Mean	305	1,341	1,375	1,410	1,446	1,482	1,520	1,558	1,598	1,638	1,680
Int Svc Chg-Fuel	65120	90%	Mean	904	1,262	1,294	1,327	1,360	1,395	1,430	1,466	1,503	1,542	1,581
Int Svc Chg-Fleet Overhead	65130	90%	Mean	644	477	489	501	514	527	541	554	568	583	597
Int Svc Chg-Risk Management	66200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Purch-Equip Replacement	67700	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Purchased Vehicle Replacement	67701	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Budget														
				\$247,973	\$277,579	\$284,610	\$278,062	\$285,105	\$292,326	\$299,730	\$307,322	\$315,106	\$323,088	\$331,271
				0%	12%	3%	-2%	3%	3%	3%	3%	3%	3%	3%
% Change from Previous Year														

Budget Yr.

Projected

Table 14
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52029 - Sanitary Treatment

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Reg-FT Career Salary	51100	90%	Mean	\$388,740	\$405,070	\$415,329	\$425,849	\$436,636	\$447,695	\$459,035	\$470,662	\$482,563	\$494,806	
Reg-Sick Time	51380	90%	Mean	\$17,079	0	0	0	0	0	0	0	0	0	
Reg-Disabled Employee Time	51520	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	
Reg-Holiday	51590	90%	Mean	\$16,007	0	0	0	0	0	0	0	0	0	
Reg-Annual Leave	51660	90%	Mean	\$29,485	0	0	0	0	0	0	0	0	0	
Reg-Other Nonproductive Time	51800	90%	Mean	\$717	0	0	0	0	0	0	0	0	0	
Reg-Pension Contrib-Career	52100	90%	Mean	\$24,419	21,728	22,843	23,421	24,014	24,623	25,246	25,886	26,541	27,214	
Reg-FICA	53300	90%	Mean	\$28,163	24,495	25,115	26,404	27,073	27,758	28,461	29,182	29,921	30,679	
Reg-Medicare	53400	90%	Mean	\$6,586	5,727	6,021	6,173	6,330	6,490	6,654	6,823	6,996	7,173	
Reg Insurance-Health	53500	90%	Mean	\$71,259	67,626	71,095	72,896	74,742	76,635	78,577	80,567	82,607	84,700	
Reg Insurance-Dental	53600	90%	Mean	\$3,291	2,829	2,974	3,049	3,127	3,206	3,287	3,370	3,456	3,543	
Reg Insurance-Life	53700	90%	Mean	\$1,169	1,035	1,088	1,116	1,144	1,173	1,203	1,233	1,264	1,296	
Reg Insurance-LT Disability	53800	90%	Mean	\$1,638	1,501	1,578	1,618	1,659	1,701	1,744	1,788	1,834	1,880	
Temp-Salary SS Only	54100	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Temp-FICA	54300	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Temp-Medicare	54400	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Overtime Pay-Career	55080	90%	Mean	31,891	39,365	40,363	41,385	42,433	43,508	44,610	45,740	46,898	48,086	
Overtime Pay-Straight Pay	55250	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Overtime-FICA	55800	90%	Mean	1,971	671	688	705	723	741	760	779	799	819	
Overtime-Medicare	55880	90%	Mean	461	153	161	165	169	173	178	182	187	192	
PIL-Annual Leave	56100	90%	Mean	2,776	0	0	0	0	0	0	0	0	0	
PIL-Sick Leave	56200	90%	Mean	2,009	0	0	0	0	0	0	0	0	0	
PIL-Sit Accrual	56201	90%	Mean	(1,213)	0	0	0	0	0	0	0	0	0	
Longevity	56400	90%	Mean	1,560	1,802	1,847	1,894	1,942	1,991	2,042	2,093	2,146	2,201	
Salary Allowance-Clothing/Shoe	56500	90%	Mean	630	692	710	728	746	765	784	804	825	845	
Salary Allowance - Cell Phones	56650	90%	Mean	3,981	3,445	3,532	3,622	3,714	3,808	3,904	4,003	4,104	4,208	
Performance Awards	57100	90%	Mean	600	2,040	2,092	2,145	2,199	2,255	2,312	2,371	2,431	2,492	
Standby Pay	57130	90%	Mean	2,623	30,940	32,527	33,351	34,196	35,062	35,950	36,861	37,794	38,752	
Spec Pay-FICA	57200	90%	Mean	463	444	467	479	491	503	516	529	542	556	
Spec Pay-Medicare	57300	90%	Mean	108	104	109	112	115	118	121	124	127	130	
Supplies-Office	60200	90%	Mean	1,411	1,062	1,116	1,145	1,174	1,203	1,234	1,265	1,297	1,330	
Computer - New	60201	90%	Mean	1,217	0	0	0	0	0	0	0	0	0	
Computers - Replacement	60202	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Laptops - New	60205	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Hardware - New	60209	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Hardware - Replacement	60210	90%	Mean	4,295	0	0	0	0	0	0	0	0	0	
Equipment - Non Capital	60240	90%	Mean	3,776	5,572	5,858	6,006	6,158	6,314	6,474	6,638	6,806	6,979	
Procurement Card Clearing	60250	90%	Mean	2,526	0	0	0	0	0	0	0	0	0	
Supplies-Packaged Software	60300	90%	Mean	781	1,020	1,046	1,073	1,100	1,128	1,156	1,185	1,215	1,246	
Supplies-Warehouse	60375	90%	Mean	6,588	7,141	7,322	7,508	7,698	7,893	8,093	8,298	8,508	8,723	
Supplies-Small Tools	60380	90%	Mean	31,602	62,165	63,739	65,354	67,009	68,706	70,447	72,231	74,060	75,936	
Supplies-Treatment Chemicals	60385	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Supplies-General Operating	60400	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Supplies-Security Equipment	60500	90%	Mean	51,799	38,769	39,751	40,758	41,790	42,848	43,934	45,046	46,187	47,357	
Services-Professional	62200	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Services-Technical	62300	90%	Mean	2,134	2,576	2,641	2,708	2,776	2,847	2,919	2,993	3,068	3,146	
Services-Other and Fees	62400	90%	Mean	10,280	17,116	17,994	18,450	18,917	19,396	19,888	20,391	20,908	21,437	
Water/Sewer	63100	90%	Mean	253,652	368,111	377,434	386,994	396,796	406,847	417,152	427,718	438,551	449,660	
Natural Gas	63300	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Electricity	63400	90%	Mean	950	443	454	466	477	490	502	515	528	541	
Purchased Sewer/Storm	63600	90%	Mean	689	141	148	152	156	160	164	168	172	177	
Postage / Shipping	64030	90%	Mean	0	0	0	0	0	0	0	0	0	0	
Telephone / Long Distance	64050	90%	Mean	6,893	4,134	4,346	4,456	4,569	4,685	4,803	4,925	5,050	5,178	
Cellular Maint & User Charges	64090	90%	Mean	228	0	0	0	0	0	0	0	0	0	
Other Communications	64120	90%	Mean	42	204	209	215	220	226	231	237	243	249	

Scenario O&M Inflation Setting is Set to (click link to change)

Table 14
Aurora Water
Financial Plan - Sanitary Sewer Fund
Projected Operating and Maintenance Expenses - 5/2029 - Sanitary Treatment

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.											
				Projected											
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Expense Report Mileage & Park	64150	90%	Mean	5,321	8,209	8,417	8,630	8,849	9,073	9,303	9,538	9,780	10,028	10,282	
Bus Mgmt (Tramp, Meals, Lodg)	64180	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Training & Conferences	64240	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Receptions/Ceremonies	64270	90%	Mean	28	0	0	0	0	0	0	0	0	0	0	
Skills Reimbursement	64300	90%	Mean	0	198	204	209	215	220	226	231	237	243	249	
Printing In-House	64330	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Advertising	64360	90%	Mean	2,017	1,340	1,374	1,409	1,444	1,481	1,519	1,557	1,596	1,637	1,678	
Copy Machine Use	64370	90%	Mean	4,045	1,592	1,532	1,674	1,716	1,760	1,804	1,850	1,897	1,945	1,994	
Rental Equipment	64410	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Rental Uniforms	64415	90%	Mean	116,020	50,000	51,266	52,565	53,896	55,262	56,661	58,096	59,568	61,077	62,624	
Rental-Other	64420	90%	Mean	11,751	92,522	94,865	97,298	99,732	102,258	104,848	107,504	110,227	113,019	115,881	
R & M Infrastructure	64500	90%	Mean	14	100	103	105	108	111	113	116	119	122	125	
R & M Facilities/ Buildings	64510	90%	Mean	70,463	71,842	73,457	75,317	77,225	79,181	81,186	83,243	85,351	87,513	89,730	
External Car Wash	64520	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
R&M Equipment Other	64540	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
R&M Telephone	64541	90%	Mean	864	1,592	1,632	1,674	1,716	1,760	1,804	1,850	1,897	1,945	1,994	
Laundry / Cleaning	64550	90%	Mean	303	597	612	628	644	660	677	694	711	729	748	
R & M- Trash Disposal	64570	90%	Mean	415	2,027	2,078	2,131	2,185	2,240	2,297	2,355	2,415	2,476	2,539	
Dues & Subscriptions	64800	90%	Mean	15,710	21,891	22,445	23,014	23,587	24,195	24,807	25,438	26,080	26,741	27,418	
Certifications-Professional	64801	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Recording Fees & Permits	64910	90%	Mean	4,753	3,403	3,489	3,578	3,668	3,761	3,856	3,954	4,054	4,157	4,262	
Awards Programs	64940	90%	Mean	2,935	1,760	1,805	1,850	1,897	1,945	1,994	2,045	2,097	2,150	2,204	
Safety Supplies, Training & Svc	64900	90%	Mean	1,367	2,182	2,237	2,294	2,352	2,412	2,473	2,535	2,600	2,665	2,733	
Int Svc Chg-Vehicle Repair	65110	90%	Mean	485	723	741	760	779	799	819	840	861	883	906	
Int Svc Chg-Fuel	65120	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Int Svc Chg-Fleet Overhead	65130	90%	Mean	43,450	0	0	0	0	0	0	0	0	0	0	
Int Svc Chg-Risk Management	65200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Purch-Equip New	67600	90%	Mean	5,632	0	0	0	0	0	0	0	0	0	0	
Purch-Equip Replacement	67700	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Int Const-Materials	68520	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Adjustment to Budget!			Mean												
% Change from Previous Year				0%	4%	3%	-18%	3%	3%	3%	3%	3%	3%	3%	3%
				\$1,300,814	\$1,354,838	\$1,389,155	\$1,142,037	\$1,170,964	\$1,200,623	\$1,231,034	\$1,262,214	\$1,294,185	\$1,326,965	\$1,360,576	
							(282,303)	(289,453)	(296,785)	(304,302)	(312,010)	(319,913)	(328,016)	(336,324)	

Table 15
Aurora Water
Financial Plan - Sanitary Sewer Fund
Projected Operating and Maintenance Expenses - 52019 - Public Information

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										
				2006	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Scenario O&M Inflation Setting is Set to (click link to change):														
Reg-FT Career Salary	51100	90%	Mean	\$1,246,459	\$1,650,382	\$1,692,184	\$1,735,046	\$1,778,992	\$1,824,052	\$1,870,253	\$1,917,625	\$1,966,196	\$2,015,998	\$2,067,061
Reg-Sick Time	51380	90%	Mean	43,299	0	0	0	0	0	0	0	0	0	0
Reg-Disabled Employee Time	51520	90%	Mean	453	0	0	0	0	0	0	0	0	0	0
Reg-Holiday	51560	90%	Mean	52,487	0	0	0	0	0	0	0	0	0	0
Reg-Annual Leave	51660	90%	Mean	103,587	0	0	0	0	0	0	0	0	0	0
Reg-Other Nonproductive Time	51800	90%	Mean	14,950	0	0	0	0	0	0	0	0	0	0
Reg-Pension Contrib-Career	52100	90%	Mean	90,550	90,770	93,069	95,426	97,843	100,322	102,863	105,468	108,140	110,879	113,687
Reg-FICA	53300	90%	Mean	102,324	102,324	104,916	107,573	110,298	113,092	115,956	118,893	121,905	124,992	128,158
Reg-Medicare	53400	90%	Mean	21,265	23,929	24,535	25,157	25,794	26,447	27,117	27,804	28,508	29,230	29,970
Reg Insurance-Health	53600	90%	Mean	286,194	337,118	345,657	354,412	363,389	372,593	382,030	391,707	401,628	411,801	422,232
Reg Insurance-Dental	53600	90%	Mean	13,232	14,788	15,173	15,557	15,951	16,355	16,769	17,184	17,630	18,076	18,534
Reg Insurance-Life	53700	90%	Mean	4,125	4,445	4,558	4,673	4,791	4,913	5,037	5,165	5,296	5,430	5,567
Reg Insurance-LT Disability	53800	90%	Mean	5,653	6,271	6,430	6,593	6,760	6,931	7,106	7,286	7,471	7,660	7,854
Temp-Salary SS Only	54100	90%	Mean	52,290	84,139	86,270	88,455	90,696	92,993	95,348	97,763	100,240	102,779	105,382
Temp-Overtime	54101	90%	Mean	719	0	0	0	0	0	0	0	0	0	0
Temp-Holiday	54102	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Temp Paid Leave	54250	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Temp-FICA	54300	90%	Mean	3,287	5,214	5,346	5,481	5,620	5,763	5,909	6,058	6,212	6,369	6,530
Temp-Medicare	54400	90%	Mean	768	1,223	1,254	1,286	1,318	1,352	1,386	1,421	1,457	1,494	1,532
Overtime-Pay-Career	55080	90%	Mean	13,505	27,711	28,413	29,133	29,870	30,627	31,403	32,198	33,014	33,850	34,707
Overtime-FICA	55800	90%	Mean	833	1,746	1,789	1,835	1,881	1,928	1,977	2,028	2,082	2,132	2,186
Overtime-Medicare	55880	90%	Mean	195	387	397	407	417	428	439	450	461	473	485
PH-Annual Leave	56100	90%	Mean	74	6,967	6,733	6,904	7,079	7,258	7,442	7,630	7,824	8,022	8,225
PH-All Accrual	56101	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
PH-Sick Leave	56200	90%	Mean	3,776	15,920	16,323	16,737	17,161	17,595	18,041	18,498	18,956	19,447	19,939
PH-SA Accrual	56201	90%	Mean	(3,776)	0	0	0	0	0	0	0	0	0	0
Longevity	56400	90%	Mean	7,020	7,907	8,107	8,313	8,523	8,739	8,960	9,187	9,420	9,659	9,903
Salary Allowance-Clothing/Shoe	56500	90%	Mean	2,790	3,185	3,266	3,348	3,433	3,520	3,609	3,701	3,794	3,891	3,989
Salary Allowance - Cell Phones	56650	90%	Mean	15,992	16,400	16,918	17,346	17,786	18,236	18,698	19,172	19,657	20,155	20,666
Shift Differential	56900	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Performance Awards	57100	90%	Mean	5,657	4,900	5,024	5,151	5,282	5,416	5,553	5,693	5,838	5,986	6,137
Special Pay	57120	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Standby Pay	57130	90%	Mean	11,373	12,127	12,434	12,749	13,072	13,403	13,743	14,091	14,448	14,814	15,189
Spec Pay FICA	57200	90%	Mean	1,077	1,234	1,265	1,297	1,330	1,364	1,398	1,434	1,470	1,507	1,546
Spec Pay Medicare	57300	90%	Mean	252	318	326	334	343	351	360	369	379	388	398
Supplies-Office	60200	90%	Mean	3,382	11,544	11,426	11,716	12,012	12,317	12,629	12,948	13,276	13,613	13,958
Computer - New	60201	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Computers - Replacement	60202	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Laptops - New	60205	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Laptops - Replacement	60206	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Hardware - New	60209	90%	Mean	183,377	0	0	0	0	0	0	0	0	0	0
Equipment - Non Capital	60240	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Procurement Card Clearing	60250	90%	Mean	73,435	4,935	5,060	5,188	5,320	5,454	5,592	5,734	5,879	6,028	6,181
Supplies-Package Software	60300	90%	Mean	13,656	15,000	15,380	15,769	16,159	16,578	16,998	17,429	17,870	18,323	18,787
Supplies-Maintenance	60360	90%	Mean	32,884	33,860	34,451	35,076	35,728	36,406	37,116	37,854	38,621	39,414	40,233
Supplies-Warehouse	60375	90%	Mean	840	5,985	6,137	6,292	6,451	6,615	6,782	6,954	7,130	7,311	7,496
Supplies-Small Tools	60380	90%	Mean	114,966	107,969	110,734	113,539	116,415	119,364	122,387	125,487	128,666	131,924	135,266
Supplies-General Operating	60400	90%	Mean	12,088	3,893	3,992	4,093	4,196	4,303	4,412	4,523	4,638	4,755	4,876
Services-Professional	62200	90%	Mean	1,588	4,975	5,101	5,230	5,363	5,499	5,638	5,781	5,927	6,077	6,231
Services-Technical	62300	90%	Mean	5,880	7,924	8,125	8,330	8,541	8,758	8,980	9,207	9,440	9,679	9,925
Services-Other and Fees	62400	90%	Mean	24,408	24,434	25,053	25,687	26,338	27,005	27,689	28,391	29,110	29,847	30,603
Water/Sewer	63300	90%	Mean	10,371	12,152	12,439	12,734	13,077	13,409	13,748	14,087	14,454	14,820	15,195
Natural Gas	63400	90%	Mean	15,612	20,101	20,610	21,132	21,667	22,216	22,779	23,356	23,947	24,554	25,176
Electricity	64030	90%	Mean	467	1,231	1,262	1,294	1,327	1,361	1,395	1,430	1,467	1,504	1,542
Postage / Shipping	64060	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Telephone / Long Distance	64060	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Cellular Maint & User Charges	64060	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Other Communications	64120	90%	Mean	0	495	511	524	537	550	564	579	593	608	624

Table 15
Aurora Water
Financial Plan - Sanitary Sewer Fund
Projected Operating and Maintenance Expenses - 52019 - Public Information

Description	Notes - Acct #	% Fixed	Factor	Budget Yr											
				Projected											
				2008	2010	2011	2012	2013	2014	2015	2016	2016	2017	2018	2019
Expense Report/Mileage & Park	64150	50%	Mean	0	199	204	209	215	220	226	231	237	243	249	
Bus/Mile/Temp Meals/Lodg	64180	50%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Recruitment	64210	50%	Mean	11,356	16,225	15,611	16,005	16,411	16,827	17,253	17,690	18,138	18,598	19,069	
Training & Conferences	64240	50%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Receptions/Ceremonies	64270	50%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Skills Reimbursement	64300	50%	Mean	856	2,289	2,347	2,405	2,467	2,530	2,594	2,660	2,727	2,796	2,867	
Printing in House	64330	50%	Mean	109	1,990	2,040	2,092	2,145	2,199	2,255	2,312	2,371	2,431	2,492	
Printing Outside	64331	50%	Mean	349	395	1,020	1,046	1,073	1,100	1,128	1,156	1,185	1,215	1,246	
Advertising	64360	50%	Mean	2,534	4,176	4,489	4,603	4,719	4,839	4,961	5,087	5,216	5,348	5,483	
Copy Machine Use	64370	50%	Mean	3,859	3,980	4,081	4,184	4,290	4,399	4,510	4,624	4,742	4,862	4,985	
Rental-Equipment	64410	50%	Mean	6,921	12,085	12,391	12,705	13,027	13,357	13,695	14,042	14,398	14,762	15,136	
Rental-Uniforms	64415	50%	Mean	599	395	1,020	1,046	1,073	1,100	1,128	1,156	1,185	1,215	1,246	
Rental-Other	64420	50%	Mean	8,732	497,512	510,113	523,034	536,282	549,855	563,793	578,073	592,715	607,728	623,121	
R & M-Infrastructure	64500	50%	Mean	7,212	32,835	33,698	34,520	35,395	36,291	37,211	38,153	39,119	40,110	41,126	
R & M-Facilities / Buildings	64510	50%	Mean	26	498	511	524	537	550	564	579	593	608	624	
External Car Wash	64520	50%	Mean	0	0	40,809	41,843	42,903	43,989	45,103	46,246	47,417	48,618	49,850	
External Fuel Cost	64530	50%	Mean	18,060	39,801	204	209	215	220	226	231	237	243	249	
R&M Equipment Other	64540	50%	Mean	0	199	204	209	215	220	226	231	237	243	249	
R&M Telephone	64541	50%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Laundry / Cleaning	64550	50%	Mean	2,020	1,990	2,040	2,092	2,145	2,199	2,255	2,312	2,371	2,431	2,492	
R & M-Trash Disposal	64580	50%	Mean	13,157	129,353	132,829	135,989	139,433	142,955	146,566	150,299	154,106	158,009	162,011	
Risk Claims/Sever	64655	90%	Mean	2,027	1,483	1,531	1,570	1,609	1,650	1,692	1,735	1,779	1,824	1,870	
Dues & Subscriptions	64800	90%	Mean	1,580	3,783	3,879	3,977	4,078	4,181	4,287	4,396	4,507	4,621	4,738	
Certifications/Professional	64801	50%	Mean	200	200	205	210	216	221	227	232	238	244	250	
Recording Fees & Permits	64810	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Awards Programs	64840	90%	Mean	10,181	8,766	8,927	9,153	9,384	9,622	9,866	10,116	10,372	10,635	10,904	
Safety Supplies Training & Svc	64900	90%	Mean	1,003,347	98,496	100,991	103,549	106,172	108,851	111,618	114,445	117,344	120,316	123,364	
Int Svc Chg-Vehicle Repair	65110	90%	Mean	63,394	64,965	66,610	68,298	70,028	71,801	73,620	75,485	77,397	79,357	81,367	
Int Svc Chg-Fuel	65120	90%	Mean	30,095	29,913	30,671	31,448	32,244	33,061	33,898	34,757	35,637	36,540	37,465	
Int Svc Chg-Fleet Overhead	65130	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Int Svc Chg-Risk Management	65200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Purch-Equip New	67600	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Purch-Vehicle New	67601	90%	Mean	246,511	0	0	0	0	0	0	0	0	0	0	
Purch-Equip Replacement	67700	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Purchased-Vehicle Replacement	67701	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
CIP-Engineering	68110	50%	Mean	0	0	0	0	0	0	0	0	0	0	0	
CIP-Engineering	68230	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
CIP-Material Testing	68240	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
CIP-Survey	68330	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
CIP-Contract Administration	68410	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
CIP-Construction Costs	68520	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Int Const-Materials	68520	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Int Const-Permits	68530	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Adjustment to Budget				0	0	0	0	0	0	0	0	0	0	0	
Unused 2				0	0	0	0	0	0	0	0	0	0	0	
Unused 3				0	0	0	0	0	0	0	0	0	0	0	
Unused 4				0	0	0	0	0	0	0	0	0	0	0	
Unused 5				0	0	0	0	0	0	0	0	0	0	0	
				\$3,103,103	\$3,624,846	\$3,716,659	\$3,298,384	\$3,381,929	\$3,467,589	\$3,555,419	\$3,645,474	\$3,737,810	\$3,832,465	\$3,929,557	
				0%	17%	3%	-11%	3%	3%	3%	3%	3%	3%	3%	

% Change from Previous Year

Table 16
Aurora Water
Financial Plan - Sanitary Sewer Fund:
 Projected Operating and Maintenance Expenses - 52034 - Clean Water Program - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.							Projected				
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Reg-FT Career Salary	51100	90%	Mean	\$133,788	\$166,308	\$170,520	\$174,839	\$179,268	\$183,809	\$188,464	\$193,238	\$198,132	\$203,151	\$208,296	
Reg-Sick Time	51380	90%	Mean	\$4,271	0	0	0	0	0	0	0	0	0	0	
Reg-Disabled Employee Time	51520	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Reg-Holiday	51590	90%	Mean	\$5,360	0	0	0	0	0	0	0	0	0	0	
Reg-Annual Leave	51660	90%	Mean	\$6,447	0	0	0	0	0	0	0	0	0	0	
Reg-Other Nonproductive Time	51800	90%	Mean	\$1,010	0	0	0	0	0	0	0	0	0	0	
Reg-Pension Contrib-Career	52100	90%	Mean	\$8,302	9,147	9,379	9,616	9,860	10,110	10,366	10,628	10,897	11,173	11,456	
Reg-FICA	53300	90%	Mean	\$9,173	10,311	10,572	10,840	11,115	11,396	11,685	11,981	12,284	12,594	12,914	
Reg-Medicare	53400	90%	Mean	\$2,150	2,412	2,473	2,536	2,600	2,666	2,733	2,803	2,874	2,946	3,021	
Reg-Insurance-Health	53500	90%	Mean	\$16,603	19,007	19,488	19,982	20,488	21,007	21,539	22,085	22,644	23,218	23,806	
Reg-Insurance-Dental	53600	90%	Mean	\$507	980	984	1,009	1,035	1,061	1,088	1,115	1,144	1,173	1,202	
Reg-Insurance-Life	53700	90%	Mean	\$525	560	574	589	604	619	635	651	667	684	701	
Reg-Insurance-LT Disability	53800	90%	Mean	\$589	633	649	665	682	700	717	736	754	773	793	
Temp-Salary SS Only	54100	90%	Mean	\$1,182	20,995	21,527	22,072	22,631	23,204	23,792	24,395	25,013	25,646	26,296	
Temp-Holiday	54102	90%	Mean	\$460	0	0	0	0	0	0	0	0	0	0	
Temp Paid Leave	54250	90%	Mean	\$1,086	0	0	0	0	0	0	0	0	0	0	
Temp-FICA	54300	90%	Mean	\$805	1,294	1,327	1,360	1,395	1,430	1,466	1,504	1,542	1,581	1,621	
Temp-Medicare	54400	90%	Mean	\$188	289	307	314	322	330	338	347	356	365	374	
Overtime Pay-Career	55080	90%	Mean	\$0	1,194	1,224	1,255	1,287	1,320	1,353	1,387	1,422	1,459	1,495	
Overtime Pay-Straight Pay	55250	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Overtime-FICA	55800	90%	Mean	\$0	100	103	105	108	111	113	116	119	122	125	
Overtime-Medicare	55880	90%	Mean	\$0	100	103	105	108	111	113	116	119	122	125	
PIL-Annual Leave	56100	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
PIL-AIL Accrual	56101	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
PIL-Sick Leave	56200	90%	Mean	\$1,496	0	0	0	0	0	0	0	0	0	0	
PIL-SLA Accrual	56201	90%	Mean	(\$1,496)	0	0	0	0	0	0	0	0	0	0	
Longevity	56400	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Salary Allowance - Cell Phones	56650	90%	Mean	\$1,701	930	954	978	1,002	1,028	1,054	1,081	1,108	1,136	1,165	
Salary Allowance-Car	56700	90%	Mean	\$148	257	264	270	277	284	291	299	306	314	322	
Performance Awards	57100	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Special Pay	57120	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Spot Pay-FICA	57200	90%	Mean	\$93	0	0	0	0	0	0	0	0	0	0	
Spot Pay-Medicare	57300	90%	Mean	\$22	0	0	0	0	0	0	0	0	0	0	
Supplies-Office	60200	90%	Mean	\$0	1,665	1,123	1,151	1,180	1,210	1,241	1,272	1,305	1,338	1,371	
Computers - Replacement	60202	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Supplies-Packaged Software	60300	90%	Mean	\$0	1,065	1,123	1,151	1,180	1,210	1,241	1,272	1,305	1,338	1,371	
Supplies-Warehouse	60375	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Supplies-General Operating	60400	90%	Mean	\$19	796	816	837	858	880	902	925	948	972	997	
Services-Professional	62200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Services-Legal	62225	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Services-Technical	62300	90%	Mean	\$0	1,791	1,836	1,883	1,931	1,979	2,030	2,081	2,134	2,188	2,243	
Services-Other and Fees	62400	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Electricity	63400	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Postage / Shipping	64030	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Telephone / Long Distance	64060	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Cellular Maint & User Charges	64080	90%	Mean	\$0	299	307	314	322	330	339	347	356	365	374	
Expense Report Mileage & Park	64150	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Bus Mngt (Tramp,Meals,LDrg)	64180	90%	Mean	\$17	0	0	0	0	0	0	0	0	0	0	
Recruitment	64210	90%	Mean	\$71	499	511	524	537	550	564	579	593	608	624	
Training & Conferences	64240	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Printing-In House	64330	90%	Mean	\$1,655	5,872	6,021	6,173	6,330	6,490	6,654	6,823	6,996	7,173	7,355	
Printing-Outside	64331	90%	Mean	\$329	886	919	942	966	990	1,015	1,041	1,067	1,094	1,122	
Advertising	64360	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Rental-Building / Office	64400	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	
Rental-Other	64420	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0	

Scenario O&M Inflation Setting is Set to (click link to change):

Mean

Table 16
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52034 - Clean Water Program - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.													
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019			
External Car Wash	64520	90%	Mean	\$12	0	0	0	0	0	0	0	0	0	0	0	0	0
R&M - Equipment Other	64540	90%	Mean	\$0	996	1,020	1,046	1,073	1,100	1,128	1,156	1,185	1,215	1,246			
Dues & Subscriptions	64800	90%	Mean	\$543	597	612	628	644	660	677	694	711	729	748			
Int Svc Chg-Vehicle Repair	65110	90%	Mean	\$0	82	84	86	88	91	93	95	98	100	103			
Int Svc Chg-Fuel	65120	90%	Mean	\$0	230	245	251	258	264	271	278	285	292	299			
Int Svc Chg-Fleet Overhead	65130	90%	Mean	\$52	59	60	62	64	65	67	69	70	72	74			
Int Svc Chg-Fleet Management	65200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0			
Purch-Equip Replacement	67700	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0			
Adjustment to Budget:							46,557	47,736	48,945	50,185	51,456	52,760	54,096	55,466			
Unused 2		90%	Mean		0	0	0	0	0	0	0	0	0	0	0	0	0
% Change from Previous Year				0%	20%	3%	21%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Total				\$207,508	\$248,821	\$255,123	\$308,142	\$315,947	\$323,950	\$332,156	\$340,568	\$349,194	\$358,039	\$367,108			

Table 18
Aurora Water
Financial Plan - Sanitary Sewer Fund-
Projected Operating and Maintenance Expenses - 52047 - CIP Admin Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
				Projected										
Reg-FT Career Salary	51100	90%	Mean	\$254,562	\$308,889	\$316,713	\$324,735	\$332,960	\$341,393	\$350,041	\$358,907	\$367,997	\$377,318	\$386,875
Reg-Sick Time	51380	90%	Mean	\$5,843	0	0	0	0	0	0	0	0	0	0
Reg-Disabled Employee Time	51520	90%	Mean	\$44	0	0	0	0	0	0	0	0	0	0
Reg-Holiday	51590	90%	Mean	\$10,263	0	0	0	0	0	0	0	0	0	0
Reg-Annual Leave	51650	90%	Mean	\$14,782	0	0	0	0	0	0	0	0	0	0
Reg-Other Nonproductive Time	51800	90%	Mean	\$1,232	0	0	0	0	0	0	0	0	0	0
Reg-Pension Contrib-Career	52100	90%	Mean	\$15,767	16,960	17,420	17,862	18,314	18,778	19,253	19,741	20,241	20,754	21,280
Reg-FICA	53300	90%	Mean	\$17,276	18,864	19,332	19,821	20,323	20,838	21,366	21,907	22,462	23,031	23,614
Reg-Medicare	53300	90%	Mean	\$4,157	4,461	4,594	4,711	4,830	4,953	5,078	5,207	5,338	5,474	5,612
Reg-Insurance-Health	53500	90%	Mean	\$29,097	32,969	33,794	34,650	35,527	36,427	37,350	38,296	39,266	40,261	41,280
Reg-Insurance-Dental	53600	90%	Mean	\$1,800	1,913	1,961	2,011	2,062	2,114	2,168	2,223	2,279	2,337	2,396
Reg-Insurance-Life	53700	90%	Mean	\$776	822	843	864	886	908	932	955	979	1,004	1,030
Reg-Insurance-T-Disability	53800	90%	Mean	\$1,129	1,175	1,205	1,235	1,267	1,299	1,332	1,365	1,400	1,435	1,472
Temp-Salary SS Only	54100	90%	Mean	\$16,637	0	0	0	0	0	0	0	0	0	0
Temp-Holiday	54102	90%	Mean	\$727	0	0	0	0	0	0	0	0	0	0
Temp Paid Leave	54250	90%	Mean	\$258	0	0	0	0	0	0	0	0	0	0
Temp-FICA	54300	90%	Mean	\$519	0	0	0	0	0	0	0	0	0	0
Temp-Medicare	54400	90%	Mean	\$256	0	0	0	0	0	0	0	0	0	0
Overtime Pay-Career	55080	90%	Mean	\$1,534	0	0	0	0	0	0	0	0	0	0
Overtime Pay-Straight Pay	55250	90%	Mean	\$230	0	0	0	0	0	0	0	0	0	0
Overtime-FICA	55600	90%	Mean	\$109	0	0	0	0	0	0	0	0	0	0
Overtime-Medicare	55890	90%	Mean	\$26	0	0	0	0	0	0	0	0	0	0
PIL-Annual Leave	56100	90%	Mean	\$543	0	0	0	0	0	0	0	0	0	0
PIL-Sick Leave	56200	90%	Mean	\$80	0	0	0	0	0	0	0	0	0	0
Salary Allowance-Clothing/Shoe	56500	90%	Mean	224	48	49	50	52	53	54	56	57	59	60
Salary Allowance - Cell Phones	56550	90%	Mean	2,592	2,595	2,661	2,728	2,797	2,868	2,941	3,015	3,092	3,170	3,250
Salary Allowance-Car	56700	90%	Mean	1,200	1,286	1,319	1,352	1,386	1,421	1,457	1,494	1,532	1,571	1,611
Performance Awards	57100	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Special Pay	57120	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Spec Pay-FICA	57200	90%	Mean	33	0	0	0	0	0	0	0	0	0	0
Spec Pay-Medicare	57300	90%	Mean	8	0	0	0	0	0	0	0	0	0	0
Supplies-Office	60200	90%	Mean	1,964	3,906	3,902	4,001	4,103	4,207	4,313	4,422	4,534	4,649	4,767
Computer - New	60201	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Computers - Replacement	60202	90%	Mean	656	0	0	0	0	0	0	0	0	0	0
Monitors - New	60203	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Laptops - Replacement	60206	90%	Mean	621	0	0	0	0	0	0	0	0	0	0
Hardware - New	60209	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Supplies-Packaged Software	60300	90%	Mean	1,198	3,493	3,581	3,672	3,765	3,861	3,958	4,059	4,161	4,267	4,375
Supplies-Warehouse	60375	90%	Mean	56	1,244	1,276	1,308	1,341	1,375	1,410	1,445	1,482	1,520	1,558
Supplies-General Operating	60400	90%	Mean	940	9,726	9,972	10,225	10,484	10,749	11,022	11,301	11,587	11,881	12,182
Services-Professional	62200	90%	Mean	0	33,983	34,844	35,726	36,631	37,559	38,510	39,486	40,486	41,511	42,563
Services-Legal	62225	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Services-Technical	62300	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Services-Other and Fees	62400	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Other Utilities	62400	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Postage / Shipping	64030	90%	Mean	0	3,001	3,077	3,155	3,235	3,317	3,401	3,487	3,575	3,666	3,759
Telephone / Long Distance	64080	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Cellular Maint & User Charges	64090	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Other Communications	64120	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Expense Report Mileage & Park	64150	90%	Mean	637	486	511	524	537	550	564	579	593	608	624
Bus Mgmt(Trip/Meals/Lodg)	64180	90%	Mean	502	995	1,020	1,046	1,073	1,100	1,128	1,156	1,185	1,215	1,246
Recruitment	64210	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Moving Expenses	64220	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Training & Conferences	64240	90%	Mean	4,235	5,473	5,612	5,754	5,899	6,049	6,202	6,359	6,520	6,685	6,855
Printing-In House	64330	90%	Mean	184	389	408	418	429	440	451	462	474	486	498

Table 19
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52050 - ANW Ops Admin - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Reg-FT Career Salary		90%	Mean	\$225,675	\$265,530	\$273,342	\$280,266	\$287,365	\$294,643	\$302,106	\$309,758	\$317,604	\$325,649	\$333,897
Reg Sick Time		90%	Mean	3,477										
Reg Disabled Employee Time		90%	Mean	0										
Reg Holiday		90%	Mean	9,242										
Reg Annual Leave		90%	Mean	20,810										
Reg Other Nonproductive Time		90%	Mean	68										
Reg Pension Contrib-Career		90%	Mean	14,242	14,853	15,034	15,415	15,806	16,206	16,616	17,037	17,469	17,911	18,365
Reg-FICA		90%	Mean	15,059	15,914	16,317	16,730	17,154	17,589	18,034	18,491	18,959	19,439	19,932
Reg-Medicare		90%	Mean	3,799	3,898	3,964	4,064	4,167	4,273	4,381	4,492	4,606	4,722	4,842
Reg Insurance-Health		90%	Mean	23,173	24,284	24,899	25,530	26,176	26,839	27,519	28,216	28,931	29,664	30,415
Reg Insurance-Dental		90%	Mean	1,129	1,186	1,216	1,247	1,278	1,311	1,344	1,378	1,413	1,449	1,485
Reg Insurance-Life		90%	Mean	1,019	1,007	1,033	1,059	1,085	1,113	1,141	1,170	1,200	1,230	1,261
Reg Insurance-LTD Disability		90%	Mean	1,015	1,013	1,039	1,065	1,092	1,120	1,148	1,177	1,207	1,237	1,269
Temp-Salary SS Only		90%	Mean	0										
Temp-FICA		90%	Mean	0										
Temp-Medicare		90%	Mean	0										
Overtime Pay-Career		90%	Mean	0										
Overtime-FICA		90%	Mean	29	249	255	262	268	275	282	289	297	304	312
PIL-Annual Leave		90%	Mean	0										
PIL-Sick Leave		90%	Mean	0										
PIL-S/L Accrual		90%	Mean	2,353	1,323	1,357	1,391	1,426	1,462	1,499	1,537	1,576	1,616	1,657
Longevity		90%	Mean	56,400	879	901	924	947	971	996	1,021	1,047	1,074	1,101
Salary Allowance-Clothing/Shoe		90%	Mean	23	0	0	0	0	0	0	0	0	0	0
Salary Allowance - Cell Phones		90%	Mean	2,835	1,920	1,969	2,018	2,070	2,122	2,176	2,231	2,287	2,345	2,405
Performance Awards		90%	Mean	56,700	2,516	2,580	2,645	2,712	2,781	2,851	2,923	2,997	3,073	3,151
Special Pay		90%	Mean	57,100	50	0	0	0	0	0	0	0	0	0
Spec Pay-FICA		90%	Mean	57,120	0	0	0	0	0	0	0	0	0	0
Spec Pay-Medicare		90%	Mean	146	0	0	0	0	0	0	0	0	0	0
Supplies-Office		90%	Mean	57,300	34	0	0	0	0	0	0	0	0	0
Computer - New		90%	Mean	60,200	202	638	654	670	687	705	723	741	760	779
Computers - Replacement		90%	Mean	60,202	0	0	0	0	0	0	0	0	0	0
Monitors - New		90%	Mean	60,203	0	0	0	0	0	0	0	0	0	0
Laptops - New		90%	Mean	60,205	0	0	0	0	0	0	0	0	0	0
Laptops- Replacement		90%	Mean	60,206	0	0	0	0	0	0	0	0	0	0
Printers - New		90%	Mean	60,207	0	0	0	0	0	0	0	0	0	0
Hardware - New		90%	Mean	60,209	12	0	0	0	0	0	0	0	0	0
Supplies-Packaged Software		90%	Mean	60,300	540	1,071	1,099	1,126	1,155	1,184	1,214	1,245	1,277	1,309
Supplies-Warehouse		90%	Mean	60,375	42	349	357	366	376	385	395	405	415	426
Supplies-General Operating		90%	Mean	60,400	390	2,388	2,448	2,510	2,574	2,639	2,706	2,775	2,845	2,917
Services-Professional		90%	Mean	62,200	13,987	23,601	24,199	24,812	25,440	26,085	26,745	27,423	28,117	28,829
Postage / Shipping		90%	Mean	62,225	0	51	53	54	55	57	58	60	61	63
Cellular Maint & User Charges		90%	Mean	64,030	2	43	44	45	46	48	49	50	51	53
Bus Migt/Tramp Meals/Lodg		90%	Mean	64,090	0	0	0	0	0	0	0	0	0	0
Training & Conferences		90%	Mean	64,180	105	1,705	1,748	1,793	1,838	1,885	1,932	1,981	2,031	2,083
Printing-In-House		90%	Mean	64,240	3,825	8,340	8,551	8,768	8,990	9,218	9,451	9,691	9,936	10,188
Advertising		90%	Mean	64,330	2	235	241	247	253	260	266	273	280	287
External Car Wash		90%	Mean	64,331	0	127	130	134	137	141	144	148	151	155
R&M- Equipment/Other		90%	Mean	64,520	0	459	471	483	495	508	521	534	547	561
Dues & Subscriptions		90%	Mean	64,800	33	112	115	117	120	124	127	130	133	137
Certifications-Professional		90%	Mean	64,800	0	203	208	213	219	224	230	236	242	248
		90%	Mean	64,801	124	128	131	135	138	142	145	149	153	157

Table 20
Aurora Water - Sanitary Sewer Fund
 Projected Operating and Maintenance Expenses - 2009 - Business Services Admin - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr										
				2009	2010	2011	2012	2013	2014	2016	2016	2017	2018	2019
Reg-FT Career Salary			Mean	\$162,774	\$156,230	\$163,203	\$167,396	\$171,636	\$175,996	\$180,443	\$185,014	\$189,700	\$194,505	\$199,431
Reg-Sick Time		90%	Mean	\$7,282	0	0	0	0	0	0	0	0	0	0
Reg-Holiday		90%	Mean	\$5,781	0	0	0	0	0	0	0	0	0	0
Reg-Annual Leave		90%	Mean	\$12,670	0	0	0	0	0	0	0	0	0	0
Reg-Other Nonproductive Time		90%	Mean	\$1,372	0	0	0	0	0	0	0	0	0	0
Reg-Fractional Career		90%	Mean	\$19,449	\$3,759	8,981	9,208	9,442	9,681	9,928	10,177	10,435	10,699	10,970
Reg-FICA		90%	Mean	\$11,311	\$5,576	9,621	10,069	10,324	10,586	10,854	11,129	11,411	11,700	11,996
Reg-Medical		90%	Mean	\$2,740	\$2,989	2,967	2,427	2,489	2,552	2,617	2,683	2,751	2,821	2,892
Reg Insurance-Health		90%	Mean	\$24,476	21,722	22,272	22,936	23,415	24,008	24,616	25,238	25,879	26,534	27,206
Reg Insurance-Dental		90%	Mean	\$1,185	989	1,024	1,050	1,077	1,104	1,132	1,161	1,190	1,220	1,251
Reg Insurance-Life		90%	Mean	\$9,008	898	551	565	579	594	609	624	640	656	673
Reg Insurance-LTD Disability		90%	Mean	\$7,54	898	621	637	653	670	687	704	722	740	759
Temp-Salary SS Only		90%	Mean	\$16,050	13,230	12,540	12,857	13,183	13,517	13,859	14,210	14,570	14,939	15,318
Temp-Holiday		90%	Mean	\$109	0	0	0	0	0	0	0	0	0	0
Temp Paid Leave		90%	Mean	\$89	0	0	0	0	0	0	0	0	0	0
Temp FICA		90%	Mean	\$1,007	757	776	796	816	837	858	880	902	925	948
Temp Medicare		90%	Mean	\$236	177	181	186	191	196	201	206	211	216	222
Temp Annual Leave		90%	Mean	50	0	0	0	0	0	0	0	0	0	0
PL-Sick Leave		90%	Mean	50	0	0	0	0	0	0	0	0	0	0
Longevity		90%	Mean	30	0	0	0	0	0	0	0	0	0	0
Salary Allowance - Cell Phones		90%	Mean	\$195	220	226	231	237	243	249	256	262	269	276
Salary Allowance-Car		90%	Mean	\$479	550	669	583	598	613	629	645	661	678	695
Performance Awards		90%	Mean	\$600	643	659	676	693	711	729	747	766	785	805
Special Pay		90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Spec Pay/FICA		90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Spec Pay/Medicare		90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Supplies-Office		90%	Mean	203	1,443	1,480	1,517	1,555	1,595	1,635	1,677	1,719	1,763	1,807
Computers - New		90%	Mean	319	0	0	0	0	0	0	0	0	0	0
Computers - Replacement		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Monitors - New		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Monitors - Replacement		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Printers - New		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Printers - Replacement		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Hardware - Replacement		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Supplies-Postage/Software		90%	Mean	342	955	1,020	1,046	1,073	1,100	1,128	1,156	1,185	1,215	1,246
Supplies-Warehouse		90%	Mean	46	0	0	0	0	0	0	0	0	0	0
Supplies-General Operating		90%	Mean	264	1,620	1,961	1,703	1,746	1,790	1,836	1,882	1,930	1,979	2,029
Services-Professional		90%	Mean	47,080	72,895	74,506	76,333	78,328	80,312	82,346	84,431	86,570	88,763	91,011
Services-Technical		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Services-Other and Fees		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Postage / Shipping		90%	Mean	64,000	45	102	104	107	109	112	115	118	121	124
Telephone - Long Distance		90%	Mean	64,000	56	51	53	54	55	57	58	60	61	63
Cellular Maint & User Charges		90%	Mean	64,000	56	51	53	54	55	57	58	60	61	63
Expense Report Message & Print		90%	Mean	64,150	0	0	0	0	0	0	0	0	0	0
Bus Mgmt/Tramp Meals/Local		90%	Mean	64,180	13	51	53	54	55	57	58	60	61	63
Recruitment		90%	Mean	64,210	186	127	130	134	137	141	144	148	151	155
Training & Conferences		90%	Mean	64,240	2,843	4,693	4,812	4,934	5,059	5,187	5,318	5,453	5,591	5,733
Receptions/Ceremonies		90%	Mean	64,270	0	0	0	0	0	0	0	0	0	0
Printing in House		90%	Mean	64,300	10	511	524	537	550	564	579	593	608	624
Advertising		90%	Mean	64,330	0	0	0	0	0	0	0	0	0	0
External Car Wash		90%	Mean	64,360	0	0	0	0	0	0	0	0	0	0
Dues & Subscriptions		90%	Mean	64,390	305	301	309	317	325	333	342	350	359	368
Certifications-Professional		90%	Mean	64,401	184	51	53	54	55	57	58	60	61	63
Renewing Fees & Permits		90%	Mean	64,410	0	0	0	0	0	0	0	0	0	0
ICA Payments		90%	Mean	64,427	1,705	0	0	0	0	0	0	0	0	0
Adjustment to Budget		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
% Change from Previous Year				0%	-4%	3%	-11%	3%	3%	3%	3%	3%	3%	3%
				\$314,623	\$300,767	\$308,406	\$273,227	\$280,148	\$287,244	\$294,519	\$301,979	\$309,628	\$317,470	\$325,511
				(43,959)	(44,078)	(45,195)	(46,340)	(47,514)	(48,717)	(49,951)	(51,216)			

Table 21
Aurora Water
Financial Plan - Sanitary Sewer Fund:

Projected Operating and Maintenance Expenses - 52057 - A/W Services - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.											Projected										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Reg-FT Career Salary	51100	90%	Mean	\$247,971	\$305,897	\$313,635	\$321,579	\$329,724	\$338,076	\$346,639	\$355,419	\$364,421	\$373,651	\$383,116											
Reg-Sick Time	51380	90%	Mean	\$9,428	0	0	0	0	0	0	0	0	0	0											
Reg-Disabled Employee Time	51520	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0											
Reg-Holiday	51590	90%	Mean	\$10,446	0	0	0	0	0	0	0	0	0	0											
Reg-Annual Leave	51660	90%	Mean	\$21,052	0	0	0	0	0	0	0	0	0	0											
Reg-Other Nonproductive Time	51800	90%	Mean	\$1,784	0	0	0	0	0	0	0	0	0	0											
Reg-Pension Conlith-Career	52100	90%	Mean	\$15,954	16,823	17,249	17,686	18,134	18,593	19,064	19,547	20,042	20,550	21,070											
Reg-FICA	53300	90%	Mean	\$19,201	19,967	19,447	19,940	20,445	20,963	21,494	22,038	22,596	23,169	23,756											
Reg-Medicare	53400	90%	Mean	\$4,257	4,434	4,546	4,661	4,780	4,901	5,025	5,152	5,282	5,416	5,553											
Reg Insurance-Health	53500	90%	Mean	\$48,357	52,854	53,988	55,355	56,757	58,195	59,669	61,180	62,730	64,319	65,948											
Reg Insurance-Dental	53600	90%	Mean	\$2,375	2,451	2,513	2,577	2,642	2,709	2,778	2,848	2,920	2,994	3,070											
Reg Insurance-Life	53700	90%	Mean	\$761	808	828	849	871	893	916	939	963	987	1,012											
Reg Insurance-LT Disability	53800	90%	Mean	\$1,141	1,162	1,191	1,222	1,253	1,284	1,317	1,350	1,384	1,419	1,455											
Temp-Salary SS Only	54100	90%	Mean	\$6,045	7,776	7,973	8,175	8,382	8,594	8,812	9,035	9,264	9,499	9,739											
Temp-Holiday	54102	90%	Mean	\$152	0	0	0	0	0	0	0	0	0	0											
Temp Paid Leave	54250	90%	Mean	\$233	0	0	0	0	0	0	0	0	0	0											
Temp-FICA	54300	90%	Mean	\$389	482	494	507	520	533	546	560	574	589	604											
Temp-Medicare	54400	90%	Mean	\$93	113	116	119	122	125	128	131	135	138	142											
Overtime Pay-Career	55080	90%	Mean	\$3,033	5,306	5,440	5,578	5,719	5,864	6,013	6,165	6,321	6,481	6,646											
Overtime Pay-Straight Pay	55250	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0											
Overtime-FICA	55800	90%	Mean	\$186	308	316	324	332	340	349	358	367	376	386											
Overtime-Medicare	55880	90%	Mean	\$44	67	69	70	72	74	76	78	80	82	84											
PIL-Annual Leave	56100	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0											
PIL-Sick Leave	56200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0											
Longevity	56400	90%	Mean	1,365	1,539	1,578	1,618	1,659	1,701	1,744	1,788	1,834	1,880	1,928											
Salary Allowance-Clothing/Shoe	56500	90%	Mean	473	430	441	452	464	475	487	500	512	525	539											
Salary Allowance - Cell Phones	56650	90%	Mean	4,605	4,981	5,107	5,237	5,369	5,505	5,645	5,788	5,934	6,084	6,239											
Shift Differential	56900	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Performance Awards	57100	90%	Mean	800	0	0	0	0	0	0	0	0	0	0											
Standby Pay	57130	90%	Mean	3,104	3,360	3,445	3,532	3,622	3,714	3,808	3,904	4,003	4,104	4,208											
Spec Pay FICA	57200	90%	Mean	192	295	302	310	318	326	334	343	351	360	369											
Spec Pay Medicare	57300	90%	Mean	45	47	48	49	51	52	53	55	56	57	59											
Supplies-Office	60200	90%	Mean	342	1,051	1,078	1,105	1,133	1,162	1,191	1,221	1,252	1,284	1,316											
Computer - New	60201	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Computers - Replacement	60202	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Monitors - New	60203	90%	Mean	58	0	0	0	0	0	0	0	0	0	0											
Laptops - New	60205	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Laptops - Replacement	60206	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Printers - New	60207	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Printers - Replacement	60208	90%	Mean	168	0	0	0	0	0	0	0	0	0	0											
Hardware - New	60209	90%	Mean	117	0	0	0	0	0	0	0	0	0	0											
Hardware - Replacement	60210	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Equipment - Non Capital	60240	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Supplies-Packaged Software	60300	90%	Mean	74	3,953	4,053	4,156	4,261	4,369	4,480	4,593	4,709	4,829	4,951											
Supplies Maintenance	60360	90%	Mean	762	1,136	1,167	1,196	1,227	1,258	1,290	1,322	1,356	1,390	1,425											
Supplies Warehouse	60375	90%	Mean	4,801	6,250	6,408	6,571	6,737	6,908	7,083	7,262	7,446	7,635	7,828											
Supplies Small Tools	60380	90%	Mean	2,677	8,456	8,672	8,892	9,117	9,348	9,585	9,828	10,077	10,332	10,593											
Supplies-General Operating	60400	90%	Mean	1,041	2,488	2,551	2,616	2,682	2,750	2,819	2,891	2,964	3,039	3,116											
Services-Professional	62200	90%	Mean	0	527	540	554	568	582	597	612	628	644	660											
Services-Technical	62300	90%	Mean	104	0	0	0	0	0	0	0	0	0	0											
Services-Other and Fees	62400	90%	Mean	711	741	760	779	799	819	840	861	883	905	928											
Postage / Shipping	64030	90%	Mean	5	986	1,021	1,047	1,074	1,101	1,129	1,157	1,187	1,217	1,247											
Telephone / Long Distance	64060	90%	Mean	0	12	12	13	13	13	14	14	14	15	15											
Cellular Maint & User Charges	64090	90%	Mean	0	0	0	0	0	0	0	0	0	0	0											
Expense-Report Mileage & Park	64150	90%	Mean	200	126	129	132	136	139	143	146	150	154	158											

Scenario O&M Inflation Setting is Set to (click link to change):

Mean

Table 21
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52057 - AWW Services - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.											
				Projected											
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Bus Mngst/Tranp(Meals, Lodg)	64180	90%	Mean	0	137	140	144	148	151	155	159	163	167	172	
Training & Conferences	64240	90%	Mean	416	1,959	2,019	2,070	2,122	2,176	2,231	2,288	2,346	2,405	2,466	
Skills Reimbursement	64300	90%	Mean	0	25	26	26	27	28	28	29	30	31	31	
Printing-In House	64330	90%	Mean	17	249	255	262	268	275	282	289	297	304	312	
Advertising	64360	90%	Mean	0	249	255	262	268	275	282	289	297	304	312	
Copy Machine Use	64370	90%	Mean	0	81	83	85	87	90	92	94	97	99	101	
Rental Equipment	64410	90%	Mean	80	259	307	314	322	330	339	347	356	365	374	
Rental Uniforms	64415	90%	Mean	1,588	1,913	1,961	2,011	2,062	2,114	2,168	2,223	2,279	2,337	2,396	
Rental-Other	64420	90%	Mean	43	0	0	0	0	0	0	0	0	0	0	
R & M-Facilities / Buildings	64510	90%	Mean	11	0	0	0	0	0	0	0	0	0	0	
External Car Wash	64520	90%	Mean	113	124	127	130	134	137	141	144	148	151	155	
R&M- Equipment Other	64540	90%	Mean	585	2,117	2,171	2,226	2,282	2,340	2,399	2,460	2,522	2,586	2,651	
Laundry / Cleaning	64550	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Dues & Subscriptions	64800	90%	Mean	488	743	762	781	801	821	842	863	885	908	931	
Certifications-Professional	64801	90%	Mean	500	647	663	680	697	715	733	752	771	790	810	
Awards Programs	64840	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Safety Supplies Training & Svc	64900	90%	Mean	112	971	996	1,021	1,047	1,073	1,100	1,128	1,157	1,186	1,216	
Int Svc Chg Vehicle Repair	65110	90%	Mean	2,054	6,883	7,057	7,236	7,419	7,607	7,800	7,998	8,200	8,408	8,621	
Int Svc Chg-Fuel	65120	90%	Mean	1,143	6,991	7,168	7,350	7,536	7,727	7,922	8,123	8,329	8,540	8,756	
Int Svc Chg-Fuel Overhead	65130	90%	Mean	1,941	2,542	2,606	2,672	2,740	2,809	2,881	2,954	3,028	3,105	3,184	
Purch-IOTB	67310	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Purch-Equip New	67600	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Purch-Vehicle New	67601	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Purchased Vehicle Replacement	67701	90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
Int Cont-Materials	68520	90%	Mean	6,473	0	0	17,048	17,480	17,923	18,377	18,842	19,319	19,809	20,310	
Adjustment to Budget / Unused 2		90%	Mean	0	0	0	0	0	0	0	0	0	0	0	
% Change from Previous Year				0%	12%	3%	6%	3%	3%	3%	3%	3%	3%	3%	
				\$429,061	\$479,570	\$491,717	\$521,220	\$534,422	\$547,958	\$561,837	\$576,068	\$590,659	\$605,620	\$620,959	

Table 22
Aurora Water
Financial Plan - Sanitary Sewer Fund:
 Projected Operating and Maintenance Expenses - 52060 - Technical Operations - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										Projected									
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010	2011	2012	2013	2014	2015	2016	2017	2018
Reg-FT Career Salary	51100	90%	Mean	\$224,231	\$312,536	\$320,454	\$328,571	\$336,893	\$345,426	\$354,176	\$363,147	\$372,345	\$381,776	\$391,446									
Reg-Sick Time	51280	90%	Mean	7,389	0	0	0	0	0	0	0	0	0	0									
Reg-Disabled Employee Time	51520	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
Reg-Holiday	51590	90%	Mean	9,008	0	0	0	0	0	0	0	0	0	0									
Reg-Annual Leave	51660	90%	Mean	13,398	0	0	0	0	0	0	0	0	0	0									
Reg-Other Nonproductive Time	51800	90%	Mean	737	0	0	0	0	0	0	0	0	0	0									
Reg-Pension Contrib-Career	52100	90%	Mean	13,969	17,189	17,624	18,071	18,528	18,998	19,479	19,972	20,478	20,987	21,529									
Reg-FICA	53300	90%	Mean	15,811	19,377	19,868	20,371	20,887	21,416	21,958	22,515	23,085	23,670	24,269									
Reg-Medicare	53400	90%	Mean	3,697	4,532	4,647	4,764	4,885	5,009	5,136	5,266	5,399	5,536	5,676									
Reg Insurance-Health	53500	90%	Mean	36,270	46,043	47,209	48,405	49,631	50,888	52,177	53,499	54,854	56,243	57,668									
Reg Insurance-Dental	53600	90%	Mean	1,863	2,214	2,270	2,328	2,387	2,447	2,509	2,573	2,638	2,704	2,773									
Reg Insurance-Life	53700	90%	Mean	699	851	873	895	917	941	964	989	1,014	1,040	1,066									
Reg Insurance-LTD Disability	53800	90%	Mean	922	1,184	1,214	1,245	1,276	1,309	1,342	1,376	1,411	1,446	1,483									
Temp-Salary SS Only	54100	90%	Mean	11,067	26,331	27,613	28,313	29,030	29,765	30,519	31,292	32,084	32,887	33,730									
Temp-Overtime	54100	90%	Mean	8	200	205	210	216	221	227	232	238	244	250									
Temp-Holiday	54102	90%	Mean	439	0	0	0	0	0	0	0	0	0	0									
Temp Paid Leave	54250	90%	Mean	331	0	0	0	0	0	0	0	0	0	0									
Temp-FICA	54300	90%	Mean	742	1,683	1,726	1,769	1,814	1,860	1,907	1,956	2,005	2,056	2,108									
Temp-Medicare	54400	90%	Mean	174	394	404	414	425	435	446	458	469	481	493									
Overtime Pay-Career	55080	90%	Mean	3,912	4,367	4,478	4,591	4,707	4,827	4,949	5,074	5,203	5,334	5,470									
Overtime Pay-Straight Pay	55250	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
Overtime-FICA	55800	90%	Mean	240	271	278	285	292	300	307	315	323	331	339									
Overtime-Medicare	55880	90%	Mean	56	64	66	67	69	71	73	74	76	78	80									
PIL-Annual Leave	56100	90%	Mean	444	0	0	0	0	0	0	0	0	0	0									
PIL-AIL Accrual	56101	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
PIL-Sick Leave	56200	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
PIL-SL Accrual	56201	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
Longevity	56400	90%	Mean	390	440	451	463	474	486	499	511	524	537	551									
Salary Allowance-Clothing/Shoe	56500	90%	Mean	135	239	245	251	258	264	271	278	285	292	299									
Salary Allowance - Cell Phones	56650	90%	Mean	4,428	4,096	4,200	4,306	4,415	4,527	4,642	4,759	4,880	5,003	5,130									
Performance Awards	57100	90%	Mean	150	127	130	134	137	140	144	148	151	155	159									
Standby Pay	57130	90%	Mean	7,570	7,448	7,638	7,831	8,029	8,233	8,441	8,655	8,874	9,099	9,330									
Spec Pay-FICA	57200	90%	Mean	493	399	408	418	429	440	451	462	474	486	498									
Spec Pay-Medicare	57300	90%	Mean	115	100	103	105	108	111	113	116	119	122	125									
Supplies-Office	50200	90%	Mean	827	947	971	996	1,021	1,047	1,073	1,100	1,128	1,157	1,186									
Computer - New	60201	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
Computers - Replacement	60202	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
Monitors - New	60203	90%	Mean	65	0	0	0	0	0	0	0	0	0	0									
Laptops - New	60205	90%	Mean	255	0	0	0	0	0	0	0	0	0	0									
Laptops - Replacement	60206	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
Hardware - New	60209	90%	Mean	3,855	2,046	2,098	2,151	2,205	2,261	2,319	2,377	2,438	2,499	2,563									
Hardware - Replacement	60210	90%	Mean	1,740	6,484	6,628	6,796	6,968	7,144	7,325	7,511	7,701	7,896	8,096									
Supplies-Packaged Software	60300	90%	Mean	56,594	15,574	15,968	16,373	16,788	17,213	17,649	18,096	18,554	19,024	19,506									
Supplies-Maintenance	60360	90%	Mean	2,078	2,388	2,654	2,790	2,860	2,933	3,007	3,083	3,161	3,241	3,321									
Supplies-Warehouse	60375	90%	Mean	388	1,638	1,741	1,785	1,830	1,877	1,924	1,973	2,023	2,074	2,127									
Supplies-Small Tools	60380	90%	Mean	2,226	5,132	5,262	5,395	5,532	5,672	5,816	5,963	6,114	6,269	6,428									
Supplies-General Operating	60400	90%	Mean	25,734	41,829	42,888	43,975	45,089	46,231	47,402	48,602	49,833	51,096	52,390									
Services-Professional	62200	90%	Mean	30,611	0	0	0	0	0	0	0	0	0	0									
Services-Technical	62300	90%	Mean	359	271	278	285	292	300	307	315	323	331	339									
Services-Other and Fees	62400	90%	Mean	1	125	128	131	135	138	142	145	149	153	157									
Postage / Shipping	64030	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									
Cellular Main & User Charges	64090	90%	Mean	92	663	680	697	715	733	751	770	790	810	830									
Other Communications	64120	90%	Mean	454	945	599	573	587	602	618	633	649	666	683									
Expense Report Mileage & Park	64150	90%	Mean	6	25	26	26	27	28	28	29	30	31	31									
Bus Mtgs(Tramp,Meals,Lodg)	64180	90%	Mean	0	0	0	0	0	0	0	0	0	0	0									

Scenario O&M Inflation Setting is Set to (click link to change):

Table 22
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52080 - Technical Operations - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.										
				Projected										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Recruitment	64210	90%	Mean	4,329	9,102	9,333	9,569	9,811	10,050	10,315	10,576	10,844	11,118	11,400
Training & Conferences	64240	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Skills Reimbursement	64300	90%	Mean	0	74	76	78	80	82	84	86	88	90	93
Printing-In House	64330	90%	Mean	360	945	969	993	1,019	1,044	1,071	1,098	1,126	1,154	1,184
Advertising	64360	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Copy Machine Use	64370	90%	Mean	774	1,385	1,420	1,456	1,493	1,531	1,570	1,609	1,650	1,692	1,735
Rental-Utelnorms	64415	90%	Mean	69	800	615	631	647	663	680	697	715	733	751
R & M Facilities / Buildings	64510	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
External Car Wash	64520	90%	Mean	1,353	1,244	1,276	1,308	1,341	1,375	1,410	1,445	1,482	1,520	1,558
R&M Equipment Other	64540	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Laundry / Cleaning	64550	90%	Mean	283	338	347	355	364	374	383	393	403	413	423
Dues & Subscriptions	64800	90%	Mean	138	146	150	153	157	161	165	170	174	178	183
Certifications-Professional	64801	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Awards Programs	64840	90%	Mean	385	406	416	427	438	449	460	472	484	496	509
Safety Programs, Training & Svc	64900	90%	Mean	208	1,949	1,691	1,734	1,778	1,823	1,869	1,916	1,965	2,014	2,065
Int Svc Chg-Vehicle Repair	65110	90%	Mean	430	2,892	2,965	3,040	3,117	3,196	3,277	3,360	3,445	3,533	3,622
Int Svc Chg-Fuel	65120	90%	Mean	469	834	855	877	899	922	945	969	994	1,019	1,045
Int Svc Chg-Fleet Overhead	65130	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Purch-Equip New	67600	90%	Mean	0	7,875	8,074	8,279	8,489	8,704	8,924	9,150	9,382	9,620	9,863
Purch-Vehicle New	67601	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Purchased Vehicle Replacement	67701	90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Budget		90%	Mean											
Unused 2		90%	Mean											
% Change from Previous Year				0%	13%	3%	-10%	3%	3%	3%	3%	3%	3%	3%
				\$492,772	\$656,094	\$570,169	\$513,800	\$526,814	\$540,157	\$553,839	\$567,867	\$582,251	\$596,998	\$612,120
							(70,811)	(72,605)	(74,444)	(76,329)	(78,262)	(80,245)	(82,277)	(84,361)

Table 23
 Aurora Water
 Financial Plan - Sanitary Sewer Fund:
 Projected Operating and Maintenance Expenses - 52063 - Support Services Admin - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr.											
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Scenario O&M Inflation Setting is Set to (click link to change):															
Ops Compliance Sewer		90%	Mean	\$0	\$0	\$0	\$169,261	\$173,548	\$177,944	\$182,451	\$187,072	\$191,811	\$196,669	\$201,650	
% Change from Previous Year				0%	0%	0%	0%	3%	3%	3%	3%	3%	3%	3%	

Table 24
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52057 - AWW Services - Sewer

Description	Notes - Acct #	% Fixed	Factor	Budget Yr:										
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Reg-FT Career Salary		90%	Mean	\$303,025	\$396,435	\$406,476	\$416,772	\$427,328	\$438,152	\$449,250	\$460,629	\$472,296	\$484,259	\$496,525
Reg-Sick Time		90%	Mean	10,502	0	0	0	0	0	0	0	0	0	0
Reg-Disabled Employee Time		90%	Mean	261	0	0	0	0	0	0	0	0	0	0
Reg-Holiday		90%	Mean	12,389	0	0	0	0	0	0	0	0	0	0
Reg-Annual Leave		90%	Mean	18,042	0	0	0	0	0	0	0	0	0	0
Reg-Other Nonproductive Time		90%	Mean	1,765	0	0	0	0	0	0	0	0	0	0
Reg-Pension Contrib Career		90%	Mean	19,016	21,802	22,354	22,920	23,501	24,086	24,707	25,322	25,974	26,632	27,306
Reg-FICA		90%	Mean	21,578	24,579	25,202	25,840	26,494	27,165	27,854	28,559	29,282	30,024	30,785
Reg-Insurance-Health		90%	Mean	5,046	5,748	5,894	6,043	6,196	6,353	6,514	6,679	6,848	7,021	7,199
Reg-Insurance-Dental		90%	Mean	65,203	75,602	77,599	79,664	81,580	83,646	85,765	87,937	90,164	92,448	94,790
Reg-Insurance-Life		90%	Mean	3,268	3,600	3,691	3,785	3,881	3,979	4,080	4,183	4,289	4,398	4,509
Reg-Insurance-LTD Disability		90%	Mean	1,031	1,212	1,243	1,274	1,306	1,340	1,373	1,408	1,444	1,480	1,518
Temp-Salary SS Only		90%	Mean	1,256	1,508	1,545	1,585	1,626	1,667	1,709	1,752	1,797	1,842	1,889
Temp-FICA		90%	Mean	0	796	816	837	858	880	902	925	948	972	997
OverTime Pay-Career		90%	Mean	0	50	51	53	54	55	57	58	60	61	63
OverTime-FICA		90%	Mean	5,892	18,169	18,629	19,101	19,585	20,081	20,590	21,111	21,646	22,194	22,756
OverTime-Medicare		90%	Mean	365	763	782	802	822	843	865	887	909	932	956
PIL-Annual Leave		90%	Mean	85	132	135	139	142	146	150	153	157	161	165
PIL-Annual Accrual		90%	Mean	2,593	0	0	0	0	0	0	0	0	0	0
PIL-Sick Leave		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
PIL-SL Accrual		90%	Mean	2,298	3,731	3,826	3,922	4,022	4,124	4,228	4,335	4,445	4,558	4,673
Longevity		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Salary Allowance-Clothing/Shoe		90%	Mean	390	439	450	462	473	485	497	510	523	536	550
Salary Allowance-Cell Phones		90%	Mean	720	764	783	803	824	844	866	888	910	933	957
Performance Awards		90%	Mean	56,500	61,330	6,490	6,655	6,823	6,996	7,173	7,355	7,541	7,732	7,928
Special Pay		90%	Mean	57,120	2,091	2,144	2,198	2,254	2,311	2,370	2,430	2,491	2,554	2,619
Standby Pay		90%	Mean	0	0	0	0	0	0	0	0	0	0	0
Spec Pay-FICA		90%	Mean	10,195	11,686	11,982	12,285	12,587	12,916	13,243	13,578	13,922	14,275	14,636
Spec Pay-Medicare		90%	Mean	984	921	944	968	993	1,018	1,044	1,070	1,097	1,125	1,154
Supplies-Office		90%	Mean	573,300	230	221	227	233	239	245	251	257	264	271
Computer- New		90%	Mean	602,201	3,023	3,100	3,178	3,259	3,341	3,426	3,513	3,601	3,693	3,786
Computers - Replacement		90%	Mean	602,202	0	0	0	0	0	0	0	0	0	0
Laptops - Replacement		90%	Mean	602,206	0	0	0	0	0	0	0	0	0	0
Procurement Card Cleaning		90%	Mean	602,500	1,990	2,040	2,092	2,145	2,199	2,255	2,312	2,371	2,431	2,492
Supplies-Packaged Software		90%	Mean	603,300	29,851	30,607	31,382	32,177	32,992	33,828	34,685	35,563	36,464	37,388
Supplies-Warehouse		90%	Mean	603,375	1,595	1,635	1,677	1,719	1,763	1,807	1,853	1,900	1,948	1,998
Supplies-Small Tools		90%	Mean	603,390	21,046	41,013	42,052	43,117	44,209	45,329	46,477	47,654	48,861	50,099
Supplies-Treatment Chemicals		90%	Mean	603,385	7,082	67,836	68,554	71,316	73,122	74,974	76,873	78,820	80,817	82,864
Supplies-General Operating		90%	Mean	604,000	6,965	7,141	7,322	7,508	7,698	7,893	8,093	8,296	8,508	8,723
Services-Professional		90%	Mean	622,200	0	0	0	0	0	0	0	0	0	0
Services-Technical		90%	Mean	623,200	2,246	2,306	2,364	2,424	2,486	2,549	2,613	2,679	2,747	2,817
Services-Other and Fees		90%	Mean	624,000	4,216	4,432	4,652	4,878	5,109	5,344	5,583	5,826	6,073	6,324
Water/Sewer		90%	Mean	631,300	28,985	29,310	30,052	30,814	31,594	32,394	33,215	34,056	34,919	35,803
Natural Gas		90%	Mean	633,000	22,967	234,074	477,340	489,430	501,827	514,538	527,570	540,933	554,634	568,683
Electricity		90%	Mean	634,000	5	0	0	0	0	0	0	0	0	0
Postage / Shipping		90%	Mean	640,300	167	161	165	169	174	178	182	187	192	197
Telephone / Long Distance		90%	Mean	640,900	0	0	0	0	0	0	0	0	0	0
Cellular Maint & User Charges		90%	Mean	640,900	2,067	2,119	2,173	2,228	2,285	2,342	2,402	2,463	2,525	2,589
Other Communications		90%	Mean	641,200	1,258	0	0	0	0	0	0	0	0	0
Expense Report Mileage & Park		90%	Mean	641,150	66	0	0	0	0	0	0	0	0	0
Bus Mgmt (Temp Meals Lot#)		90%	Mean	641,180	0	0	0	0	0	0	0	0	0	0
Recruitment		90%	Mean	642,100	2,568	8,703	8,923	9,149	9,381	9,619	9,862	10,112	10,368	10,631
Training & Conferences		90%	Mean	642,400	0	0	0	0	0	0	0	0	0	0
Receptions/Caterones		90%	Mean	642,700	1,493	1,531	1,570	1,609	1,650	1,692	1,735	1,779	1,824	1,870

Table 24
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Projected Operating and Maintenance Expenses - 52057 - AW Services - Sewer

Description	Notes - Acct #	% Fixed	Factor	Projected										
				Budget Yr.	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Skills Reimbursement	64300	90%	Mean	36	348	375	385	394	404	415	425	436		
Printing-In House	64330	90%	Mean	0	199	215	220	226	231	237	243	249		
Advertising	64360	90%	Mean	1,550	1,219	1,304	1,337	1,371	1,406	1,442	1,478	1,515		
Rental-Uniforms	64415	90%	Mean	0	150	162	166	170	174	179	183	188		
Rental-Other	64420	90%	Mean	18,239	24,876	26,815	27,494	28,190	28,904	29,636	30,387	31,157		
R & M-Infrastructure	64500	90%	Mean	11,434	22,876	24,059	25,283	26,559	28,004	29,636	30,387	31,157		
R & M-Facilities / Buildings	64510	90%	Mean	27,112	21,443	23,114	23,699	24,300	24,915	25,546	26,193	26,857		
R&M- Equipment Other	64540	90%	Mean	0	100	108	111	113	116	119	122	125		
R&M- Telephone	64541	90%	Mean	0	0	0	0	0	0	0	0	0		
Laundry / Cleaning	64550	90%	Mean	0	995	1,073	1,100	1,128	1,156	1,185	1,215	1,246		
R & M- Trash Disposal	64570	90%	Mean	123	971	1,047	1,073	1,100	1,128	1,157	1,186	1,216		
Dues & Subscriptions	64800	90%	Mean	680	995	1,073	1,100	1,128	1,156	1,185	1,215	1,246		
Certifications-Professional	64801	90%	Mean	0	0	0	0	0	0	0	0	0		
Awards Programs	64840	90%	Mean	4,356	2,668	2,876	2,949	3,023	3,100	3,179	3,259	3,342		
Safety Supplies, Training & Svc	64800	90%	Mean	5,999	3,194	9,910	10,161	10,419	10,683	10,953	11,231	11,515		
Int Svc Chg-Vehicle Repair	65110	90%	Mean	13,275	15,512	16,308	17,144	17,979	18,824	19,680	20,548	21,428		
Int Svc Chg-Fuel	65120	90%	Mean	2,389	4,535	4,888	5,012	5,139	5,269	5,403	5,540	5,680		
Int Svc Chg-Fleet Overhead	65130	90%	Mean	0	0	0	0	0	0	0	0	0		
Purch-Equip New	67600	90%	Mean	0	14,175	15,280	15,657	16,063	16,470	16,888	17,315	17,754		
Purch-Vehicle New	67601	90%	Mean	0	0	0	0	0	0	0	0	0		
Purch-Equip Replacement	67700	90%	Mean	0	0	0	0	0	0	0	0	0		
CIP-Consulting	68310	90%	Mean	0	0	0	0	0	0	0	0	0		
CIP-Construction Costs	68410	90%	Mean	0	0	0	0	0	0	0	0	0		
Int Const-Materials	68520	90%	Mean	0	0	0	0	0	0	0	0	0		
Adjustment to Budget		90%	Mean	0	0	(132,775)	(136,138)	(139,586)	(143,122)	(146,747)	(150,464)	(154,275)		
Unused 2		90%	Mean	0	0	0	0	0	0	0	0	0		
% Change from Previous Year				0%	51%	3%	3%	-7%	3%	3%	3%	3%		
				\$897,959	\$1,359,289	\$1,332,440	\$1,366,189	\$1,400,793	\$1,436,274	\$1,472,653	\$1,509,954	\$1,548,199		

Table 25
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Summary of Operating and Maintenance Expenses

Description	ORG Code	Budget Yr.													
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019			
Sewer Ops Admin	00510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Development Fund Admin	00515	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Compensation Reserve-Sewer	25094	0	9,257	9,491	0	0	0	0	0	0	0	0	0	0	0
AW Admin Sanitary Sewer	52002	87,770	123,476	126,604	116,866	119,826	122,861	122,861	125,973	129,164	132,436	135,790	138,230	138,230	0
Department Wide-Sewer	52005	17,616,680	17,343,324	18,773,067	20,333,497	22,118,872	24,094,491	26,271,881	28,674,588	30,767,610	33,047,536	33,047,536	35,535,089	35,535,089	0
Customer Billing - Sewer	52012	481,979	582,618	597,375	599,754	614,945	630,521	646,491	648,363	662,866	679,656	696,871	714,522	714,522	0
Plans Review - Sewer	52015	290,727	329,740	338,092	388,136	387,968	408,048	418,363	428,960	439,967	450,967	462,410	462,410	462,410	0
QC - Sewer	52026	247,973	277,579	284,610	278,062	285,105	292,326	299,730	307,322	315,106	323,088	331,271	331,271	331,271	0
Wastewater Ops Admin Sanitary Sewer	52027	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sanitary Treatment	52029	1,300,814	1,364,838	1,389,155	1,142,037	1,170,964	1,200,623	1,231,034	1,262,214	1,294,185	1,326,965	1,360,576	1,360,576	1,360,576	0
Sanitary Collection	52030	3,103,103	3,624,846	3,716,659	3,298,384	3,381,929	3,467,589	3,555,419	3,646,474	3,737,810	3,832,485	3,929,557	3,929,557	3,929,557	0
Household Chemical Roundup	52032	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Clean Water Program-Sewer	52034	207,508	248,821	255,123	308,142	315,947	323,950	332,155	340,568	349,194	358,039	367,108	367,108	367,108	0
Widfile Relocation Sewer	52039	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CIP Admin-Sewer	52047	399,634	459,219	470,851	436,501	447,557	458,893	470,516	482,434	494,653	507,182	520,029	520,029	520,029	0
AW Ops Admin-Sewer	52050	345,602	378,771	388,365	379,765	389,384	399,246	409,359	419,727	430,359	441,259	452,436	452,436	452,436	0
Business Service Admin-Sewer	52053	314,623	300,787	308,406	273,227	280,148	287,244	294,519	301,979	309,628	317,470	325,511	325,511	325,511	0
AW Service-Sewer	52057	429,061	479,570	491,717	521,220	534,422	547,958	561,837	576,068	590,659	605,620	620,959	620,959	620,959	0
Technical Ops Sewer	52060	492,772	556,084	570,169	513,800	526,814	540,157	553,839	567,867	582,251	596,998	612,120	612,120	612,120	0
Ops Compliance-Sewer	52083	0	0	0	169,261	173,548	177,944	182,451	187,072	191,811	196,669	201,650	201,650	201,650	0
Pumping Station-Sewer	52065	897,959	1,359,289	1,393,718	1,299,525	1,332,440	1,366,189	1,400,793	1,436,274	1,472,653	1,509,954	1,548,199	1,548,199	1,548,199	0
Total Operating and Maintenance Expenses		\$26,216,205	\$27,428,219	\$29,113,402	\$30,058,176	\$32,089,368	\$34,318,040	\$36,754,382	\$39,422,599	\$41,787,856	\$44,346,913	\$47,120,667	\$47,120,667	\$47,120,667	0
Scenario-Specific Adjustments to O&M		(\$780,981)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating and Maint. Expense w/ Adjustments		\$25,435,224	\$27,428,219	\$29,113,402	\$30,058,176	\$32,089,368	\$34,318,040	\$36,754,382	\$39,422,599	\$41,787,856	\$44,346,913	\$47,120,667	\$47,120,667	\$47,120,667	0
% Change from Previous Year		0%	8%	6%	3%	7%	7%	7%	7%	6%	6%	6%	6%	6%	0

Table 28
Aurora Water
Financial Plan - Sanitary Sewer Fund:
Debt Service Schedules on Outstanding Bonds

Description	Notes	Budget Yr.											
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Revenue Bonds w/ Coverage Requirements													
1999 CWR&PDA	1st Lien	\$2,164,030	\$2,123,917	\$2,130,198	\$2,129,788	\$2,120,465	\$2,125,831	\$0	\$0	\$0	\$0	\$0	\$0
2006 Sewer Revenue (Note 1)	1st Lien	2,272,943	2,271,892	2,735,912	2,733,394	2,736,779	2,733,421	2,736,049	2,733,421	2,736,633	2,736,770	2,736,405	2,736,405
True-Up for System Projection	1st Lien												
Total Revenue Bonds w/ Coverage		\$4,436,973	\$4,395,769	\$4,866,110	\$4,863,182	\$4,857,244	\$4,859,252	\$2,736,049	\$2,733,421	\$2,736,633	\$2,736,770	\$2,736,405	\$2,736,405
Other Debt Service w/o Coverage Requirements													
Total Other Debt Service w/o Coverage		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Outstanding Debt Service		\$4,436,973	\$4,395,769	\$4,866,110	\$4,863,182	\$4,857,244	\$4,859,252	\$2,736,049	\$2,733,421	\$2,736,633	\$2,736,770	\$2,736,405	\$2,736,405

note: enter annual principal and interest payments for outstanding issues only

Table 29
 Aurora Water
 Financial Plan - Sanitary Sewer Fund:
 Projected New Debt and Debt Service

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenue Bonds w/ Coverage Requirements											
Net Proceeds Needed	\$0	\$0	\$0	\$0	\$32,322,670	\$0	\$17,178,276	\$0	\$9,036,616	\$0	\$5,607,213
Repayment Term (yrs)	30	30	30	30	30	30	30	30	30	30	30
Coupon Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Month of Issue	7	7	7	7	7	7	7	7	7	7	7
Issuance Costs (% of Net Proceeds)	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Issuance Cost	0	0	0	0	484,840	0	257,674	0	135,549	0	84,108
Debt Service Reserve	0	0	0	0	2,102,636	0	1,181,958	0	621,768	0	385,806
Total Debt Proceeds Required	\$0	\$0	\$0	\$0	\$34,910,146	\$0	\$18,617,908	\$0	\$9,793,933	\$0	\$6,077,128
Annual Debt Service Payment (rounded)	\$0	\$0	\$0	\$0	\$2,271,000	\$0	\$1,281,000	\$0	\$674,000	\$0	\$418,000
Prorated Debt Service Payment - current series only	\$0	\$0	\$0	\$0	\$1,136,000	\$0	\$641,000	\$0	\$337,000	\$0	\$209,000
Annual Debt Service Payment - all projected issues	\$0	\$0	\$0	\$0	\$1,136,000	\$2,271,000	\$2,912,000	\$3,552,000	\$3,889,000	\$4,226,000	\$4,435,000

Table 32
 Aurora Water
 Financial Plan - Sanitary Sewer Fund:
 Other Funding for Capital Projects

Project Description	Budget Yr.		Projected									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Plant Investment Fees (Development Fees)	\$1,674,298	\$950,424	\$1,452,600	\$2,475,000	\$4,059,000	\$4,789,214	\$5,346,257	\$5,968,090	\$6,662,249	\$7,437,148	\$8,302,176	
Scenario-Specific Adjustments to Develop. Fees	0	0	0	0	0	0	0	0	0	0	0	
Other 1												
Other 2												
Other 3												
Other 4												
Other 5												
Non-Debt Funding - Scenario-Based	0	0	0	0	0	0	0	0	0	0	0	
Total	\$1,674,298	\$950,424	\$1,452,600	\$2,475,000	\$4,059,000	\$4,789,214	\$5,346,257	\$5,968,090	\$6,662,249	\$7,437,148	\$8,302,176	

note: use this table to enter things like contributions, participation agreement payments, and any external cash provided. Also, special financing, tax supports, etc.

Table 34
 Aurora Water
 Financial Plan - Sanitary Sewer Fund:
 Cash Flows Associated with Capital Activities

Project Description	Budget Yr.										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Rate of Return on Avg. Fund Balance	4.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Override	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Beginning Fund Balance	\$50,948,274	\$14,725,702	\$147,257	\$1,473	\$15	\$7,789,145	\$77,891	\$779	\$8	\$684,435	\$6,844
Sources of Funds											
Debt Proceeds	0	0	0	0	34,910,146	0	18,617,908	0	9,793,933	0	6,077,128
Development Fees	1,674,288	950,424	1,452,600	2,475,000	4,059,000	4,789,214	5,346,257	5,968,090	6,682,249	7,437,148	8,302,176
Interest Earnings	1,181,775	147,257	1,473	15	77,120	77,891	779	8	6,777	6,844	68
Total Sources of Funds	\$2,856,073	\$1,097,681	\$1,454,073	\$2,475,015	\$39,046,267	\$4,867,106	\$23,964,943	\$5,968,097	\$16,482,959	\$7,443,992	\$14,379,372
Uses of Funds											
Capital Projects	\$37,481,385	\$16,702,195	\$20,184,239	\$23,057,630	\$28,376,169	\$28,646,118	\$23,832,564	\$14,092,292	\$12,441,065	\$12,959,307	\$14,760,066
Debt Issuance Costs	0	0	0	0	484,840	0	257,674	0	135,549	0	84,108
Debt Service Paid from Dev. Fees / Current Bonds	1,597,310	1,582,477	1,751,800	1,750,746	1,748,608	1,749,331	984,978	984,032	985,188	985,237	985,106
Debt Service Paid from Dev. Fees / Future Issues	0	0	0	0	647,520	1,294,470	1,650,840	2,024,640	2,216,730	2,408,820	2,527,950
Transfers (paid from other fund / operations \$)	0	(2,608,546)	(20,336,182)	(22,331,903)	0	(19,111,560)	(2,693,000)	(11,132,095)	0	(8,231,781)	(3,971,082)
Total Uses of Funds	\$39,078,645	\$15,676,126	\$1,599,857	\$2,476,473	\$31,257,137	\$12,578,559	\$24,042,056	\$5,968,868	\$15,778,532	\$8,121,583	\$14,386,148
Total Change in Fund Balance	(\$36,222,572)	(\$14,578,445)	(\$145,784)	(\$1,458)	\$7,789,130	(\$7,711,253)	(\$77,113)	(\$771)	\$684,427	(\$677,590)	(\$6,776)
Ending Fund Balance	\$14,725,702	\$147,257	\$1,473	\$15	\$7,789,145	\$77,891	\$779	\$8	\$684,435	\$6,844	\$688
Dev. Fee Portion of Interest Earnings	37,601	8,928	1,337	15	8,033	29,657	173	8	2,744	6,268	39
% of Total Capital Activity Interest	3%	6%	91%	100%	10%	38%	22%	100%	40%	92%	58%
Debt Portion of Interest Earnings	1,144,174	138,329	136	0	69,086	48,234	606	0	4,033	577	29
% of Total Capital Activity Interest	97%	94%	9%	0%	90%	62%	78%	0%	80%	8%	42%
Portion of Interest Earnings Related to Capital Act	64%	10%	0%	0%	9%	10%	0%	0%	1%	1%	0%

Table 35
Aurora Water
Financial Plan - Sanitary Sewer Fund
Minimum Fund Balances/Restricted Reserves

Project Description	Projected										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Service Reserve Requirements - Prj. Issues	\$0	\$0	\$0	\$0	\$2,102,036	\$2,102,036	\$3,284,594	\$3,284,594	\$3,906,362	\$3,906,362	\$4,292,168
Operating Reserve	\$6,358,806	\$6,857,055	\$7,278,351	\$7,514,544	\$8,022,342	\$8,579,510	\$9,188,596	\$9,855,650	\$10,446,964	\$11,086,728	\$11,780,167
Capital Reserve											
2006 Series Bond Reserve Fund	3,374,250	3,374,250	3,374,250	3,374,250	3,374,250	3,374,250	3,374,250	3,374,250	3,374,250	3,374,250	3,374,250
1999 Series Bond Reserve	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Encumbered CIP Carried from Prior Year	0	0	27,873,473	15,371,753	12,161,215	12,276,908	10,213,958	6,039,554	5,331,885	5,553,989	6,325,742
Total	\$10,983,056	\$11,481,305	\$39,776,073	\$27,510,547	\$26,910,443	\$27,583,304	\$26,061,396	\$22,554,048	\$23,059,461	\$23,921,329	\$25,772,328

Table 36
 Aurora Water
 Financial Plan - Sanitary Sewer Fund
 Capital Project Funding Sources

Project Description	Projected										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Capital Projects	\$37,481,335	\$16,702,195	\$20,184,239	\$23,057,630	\$28,376,169	\$28,646,118	\$23,832,564	\$14,092,292	\$12,441,065	\$12,959,307	\$14,760,066
Net Revenues (After O&M and Debt Service)	\$3,634,097	\$2,951,412	\$2,768,185	\$3,361,128	\$2,525,809	\$388,584	\$1,787,173	\$347,088	\$670,685	\$1,080,849	\$1,702,366
Other Funding (Non-Debt)	1,674,298	950,424	1,452,600	2,475,000	4,059,000	4,789,214	5,346,257	5,968,090	6,662,249	7,437,148	8,302,176
Interest Earnings	1,841,613	1,441,876	1,197,997	890,107	862,034	770,931	568,277	518,482	620,729	637,609	613,502
Bond Proceeds	0	0	0	0	34,910,146	0	18,617,908	0	9,793,933	0	6,077,128
Use of Fund Balance	30,331,327	11,358,483	14,766,457	16,331,395	0	22,697,389	0	7,258,632	0	3,803,701	0
Total	\$37,481,335	\$16,702,195	\$20,184,239	\$23,057,630	\$42,356,989	\$28,646,118	\$26,319,615	\$14,092,292	\$17,747,597	\$12,959,307	\$16,895,172

Appendix B - Wastewater Cost Allocation Tables

Exhibit 1: Revenue Requirements

Description	Test Year Amount
Operating and Maintenance Expenses	\$30,058,176
Annual Debt Service - Outstanding Debt	4,863,182
Annual Debt-Service - Projected Issues	0
Capital Projects	23,057,630
Bond Issuance Costs	0
Change in Fund Balance	(16,331,395)
Total Revenue Requirement	\$41,647,593
(Less) Non-User Charge Revenue	
Other Revenues	2,273,039
Projected Debt Proceeds	0
Total Other Capital Inflows	2,475,000
Interest Earnings	890,107
Total User-Charge Requirement	\$36,009,447

Summary Level	Amount
Operating Costs	\$30,058,176
Cash Needs Capital Costs	11,589,417
Non-Rate Revenues	\$5,638,146

Exhibit 2: Customer Demand Characteristics

Month	System Total Demands (Kgals)	Customer Classes						
		Residential	Multi-Family	Commercial	Irrigation	ECCV	Sewer Only	Extra-Strength Surcharge
January	885,427	385,291	251,978	142,320	28	104,795	1,016	-
February	834,835	359,279	235,841	133,999	25	104,795	896	-
March	858,272	364,161	246,522	141,846	25	104,795	922	-
April	801,619	345,088	215,243	132,429	175	104,795	3,889	-
May	776,089	339,550	205,877	125,753	97	104,795	17	-
June	823,558	353,362	230,325	134,957	102	104,795	17	-
July	827,730	354,617	230,219	137,983	101	104,795	17	-
August	827,798	355,114	232,218	135,554	101	104,795	17	-
September	825,569	355,705	229,378	135,513	101	104,795	77	-
October	903,302	373,452	270,385	154,483	110	104,795	77	-
November	824,916	356,442	227,599	135,913	91	104,795	77	-
December	805,069	352,348	221,010	126,820	19	104,795	77	-
<i>Annual Inflow & Infiltration</i>	<i>(35,434)</i>	<i>(17,431,49)</i>	<i>(11,352)</i>	<i>(6,647)</i>	<i>(4)</i>	-	-	-
Total Billed Flows + Inflow & Inf.	9,958,750	4,276,977	2,785,243	1,630,925	971	1,257,538	7,096	-
Adjustments to Billed Flows	(1,322,750)	(650,182.0)	(423,410)	(247,992)	(148)	-	(1,079)	-
Total Treated Flows (Est.)	8,636,000	3,626,795	2,361,833	1,382,993	824	1,257,538	6,017	-
Average Month	832,849	357,867	233,050	136,464	81	104,795	591	-
Average-Day Demand	23,660	9,936	6,471	3,789	2	3,445	16	-
Max Month	903,302	385,291	270,385	154,483	175	104,795	3,889	-
% of Max Month	102%	43%	30%	17%	0%	12%	0%	0%
Conversion Factor	1000.00	units required to convert above flows to MG						
Treated Flows in MG	8,636.0	3,626.8	2,361.8	1,383.0	0.8	1,257.5	6.0	-

Exhibit 2: Customer Demand Characteristics

Customer Class	Treatment Flows (MG)	Load Factors (mg / l)				Total Load (LBS)			
		BOD	TSS	TKN	P	BOD	TSS	TKN	P
Residential	3,626.8	250.0	270.0	46.8	-	7,567,015	8,172,376	1,415,334	-
Multi-Family	2,361.8	250.0	270.0	46.8	-	4,927,773	5,321,995	921,691	-
Commercial	1,383.0	546.3	495.6	46.8	-	6,305,963	5,719,773	539,705	-
Irrigation	0.8	250.0	270.0	46.8	-	1,718	1,856	321	-
ECCV	1,257.5	305.0	312.0	46.8	-	3,200,976	3,274,441	490,746	-
Sewer Only	6.0	250.0	270.0	46.8	-	12,555	13,559	2,348	-
Unused	-	250.0	270.0	46.8	-	-	-	-	-
Unused	-	250.0	270.0	46.8	-	-	-	-	-
Unused	-	250.0	270.0	46.8	-	-	-	-	-
Extra-Strength Surcharge	-	-	-	-	-	-	-	-	-
Total	8,636.0					22,016,000	22,504,000	3,370,146	-
Avg. Loading Characteristics						305.5	312.3	46.8	-

* Based on MRWD Final Adjustment for 2009 - total flows, BOD, TSS, Tkn match the invoice received by Aurora from MWRD

Exhibit 2: Customer Demand Characteristics

Customer Class	No. of Account	No. Bills/Yr	No. of Bills
Residential	69,195	12	830,340
Multi-Family	2,327	12	27,924
Commercial	2,802	12	33,624
Irrigation	7	12	84
ECCV	1	12	12
Sewer Only	61	12	732
Unused	-	12	-
Unused	-	0	-
Unused	-	0	-
Unused	-	0	-
Extra-Strength Surcharge	-	0	-
Total Count	74,393	84	892,716

Customer Class	Joint	Wholesale Only	Retail Only
Residential	100%	0%	100%
Multi-Family	100%	0%	100%
Commercial	100%	0%	100%
Irrigation	100%	0%	100%
ECCV	100%	100%	0%
Sewer Only	100%	0%	100%
Unused	100%	0%	100%
Unused	100%	0%	100%
Unused	100%	0%	100%
Extra-Strength Surcharge	100%	0%	100%

Exhibit 3: Customer Service Units by Cost Sharing Group

Joint

Customer Class	FLOW	BOD	TSS	TKN	P	# of Customer Accounts	Collection Flows
Residential	3,626,795	7,567,014.5	8,172,375.7	1,415,334.4	-	69,195	4,276,977
Multi-Family	2,361,833	4,927,773.4	5,321,995.2	921,690.7	-	2,327	2,785,243
Commercial	1,382,993	6,305,963.3	5,719,773.4	539,704.7	-	2,802	1,630,925
Irrigation	824	1,718.4	1,855.9	321.4	-	7	971
ECCV	1,257,538	3,200,975.6	3,274,440.6	490,746.3	-	1	1,257,538
Sewer Only	6,017	12,554.9	13,559.3	2,348.3	-	61	7,096
Totals	8,636,000	22,016,000	22,504,000	3,370,146	-	74,393	9,958,750

Percentage of Units in Group

Residential	42%	34%	36%	42%	0%	93%	43%
Multi-Family	27%	22%	24%	27%	0%	3%	28%
Commercial	16%	29%	25%	16%	0%	4%	16%
Irrigation	0%	0%	0%	0%	0%	0%	0%
ECCV	15%	15%	15%	15%	0%	0%	13%
Sewer Only	0%	0%	0%	0%	0%	0%	0%
Total	100%	100%	100%	100%	0%	100%	100%

Wholesale Only

Customer Class	FLOW	BOD	TSS	TKN	P	# of Customer Accounts	Collection Flows
Residential	-	-	-	-	-	-	-
Multi-Family	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-
ECCV	1,257,538	3,200,976	3,274,441	490,746	-	1	1,257,538
Sewer Only	-	-	-	-	-	-	-
Totals	1,257,538	3,200,976	3,274,441	490,746	-	1	1,257,538

Percentage of Units in Group

Residential	0%	0%	0%	0%	0%	0%	0%
Multi-Family	0%	0%	0%	0%	0%	0%	0%
Commercial	0%	0%	0%	0%	0%	0%	0%
Irrigation	0%	0%	0%	0%	0%	0%	0%
ECCV	100%	100%	100%	100%	0%	100%	100%
Sewer Only	0%	0%	0%	0%	0%	0%	0%
Total	100%	100%	100%	100%	0%	100%	100%

Exhibit 3: Customer Service Units by Cost Sharing Group

Retail Only

Customer Class	FLOW	BOD	TSS	TKN	P	# of Customer Accounts	Collection Flows
Residential	3,626,795	7,567,015	8,172,376	1,415,334	-	69,195	4,276,977
Multi-Family	2,361,833	4,927,773	5,321,995	921,691	-	2,327	2,785,243
Commercial	1,382,993	6,305,963	5,719,773	539,705	-	2,802	1,630,925
Irrigation	824	1,718	1,856	321	-	7	971
ECCV	-	-	-	-	-	-	-
Sewer Only	6,017	12,555	13,559	2,348	-	61	7,096
Totals	7,378,462	18,815,024	19,229,559	2,879,399	-	74,392	8,701,212
<i>Percentage of Units in Group</i>							
Residential	49%	40%	42%	49%	0%	93%	49%
Multi-Family	32%	26%	28%	32%	0%	3%	32%
Commercial	19%	34%	30%	19%	0%	4%	19%
Irrigation	0%	0%	0%	0%	0%	0%	0%
ECCV	0%	0%	0%	0%	0%	0%	0%
Sewer Only	0%	0%	0%	0%	0%	0%	0%
Total	100%	100%	100%	100%	0%	100%	100%

Allocation of Net Plant in Service to Cost Sharing Groups

System Function	Joint	Wholesale Only	Retail Only	Total
Collection System	-	-	71,804,393	71,804,393
Interceptors & Mains	21,145,872	-	-	21,145,872
Pumping / Lifts	29,826,649	-	-	29,826,649
MWRD Treatment	-	-	-	0
General Plant	-	-	-	0
Other Treatment	-	-	20,886,513	20,886,513
Inside City Collection System	-	-	(56,580,895)	(56,580,895)
Inside City Interceptors & Mains	-	-	(16,662,663)	(16,662,663)
Customer Service	52,963	-	-	52,963
TOTALS	51,025,484	-	19,447,348	70,472,832
% of Total	72%	0%	28%	100%
				OK
				70,472,832

Allocation of Depreciation Expense to Cost Sharing Groups

System Function	Joint	Wholesale Only	Retail Only	Total
Collection System	-	-	1,448,972	1,448,972
Interceptors & Mains	426,712	-	-	426,712
Pumping / Lifts	1,568,860	-	-	1,568,860
MWRD Treatment	-	-	-	0
General Plant	-	-	-	0
Other Treatment	-	-	910,299	910,299
Inside City Collection System	-	-	(848,646)	(848,646)
Inside City Interceptors & Mains	-	-	(249,920)	(249,920)
Customer Service	8,218	-	-	8,218
TOTALS	2,003,790	-	1,260,705	3,264,495
% of Total	3%	0%	2%	5%
				OK
				3,264,495

Exhibit 7: Allocation of Plant in Service to Customer Classes

Joint

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Collection System	-	-	-	-	-	-	-	-
Interceptors & Mains	-	-	-	-	-	-	21,145,872	21,145,872
Pumping / Lifts	-	-	-	-	-	-	29,826,649	29,826,649
MWRD Treatment	-	-	-	-	-	-	-	-
General Plant	-	-	-	-	-	-	-	-
Other Treatment	-	-	-	-	-	-	-	-
Inside City Collection System	-	-	-	-	-	-	-	-
Inside City Interceptors & Mains	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	52,963	-	52,963
TOTALS	\$0	\$0	\$0	\$0	\$0	\$52,963	\$50,972,521	\$51,025,484

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	\$0	\$0	\$0	\$0	\$0	\$49,262	\$21,891,131	\$21,940,393
Multi-Family	0	0	0	0	0	1,657	14,255,891	\$14,257,547
Commercial	0	0	0	0	0	1,995	8,347,671	\$8,349,665
Irrigation	0	0	0	0	0	5	4,971	\$4,976
ECCV	0	0	0	0	0	1	6,436,537	\$6,436,538
Sewer Only	0	0	0	0	0	43	36,321	\$36,364
TOTALS	\$0	\$0	\$0	\$0	\$0	\$52,963	\$50,972,521	\$51,025,484

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	43%	43%
Multi-Family	0%	0%	0%	0%	0%	0%	28%	28%
Commercial	0%	0%	0%	0%	0%	0%	16%	16%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	0%	0%	0%	0%	0%	0%	13%	13%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	0%	0%	0%	0%	0%	0%	100%	100%

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	100%	100%
Multi-Family	0%	0%	0%	0%	0%	0%	100%	100%
Commercial	0%	0%	0%	0%	0%	0%	100%	100%
Irrigation	0%	0%	0%	0%	0%	0%	100%	100%
ECCV	0%	0%	0%	0%	0%	0%	100%	100%
Sewer Only	0%	0%	0%	0%	0%	0%	100%	100%

Exhibit 7: Allocation of Plant in Service to Customer Classes

Retail Only

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Collection System	-	-	-	-	-	-	71,804,393	71,804,393
Interceptors & Mains	-	-	-	-	-	-	-	-
Pumping / Lifts	-	-	-	-	-	-	-	-
MWRD Treatment	-	-	-	-	-	-	-	-
General Plant	-	-	-	-	-	-	-	-
Other Treatment	-	-	-	-	-	-	-	-
Inside City Collection System	-	-	-	-	-	-	20,886,513	20,886,513
Inside City Interceptors & Mains	-	-	-	-	-	-	(56,580,895)	(56,580,895)
Customer Service	-	-	-	-	-	-	(16,662,662)	(16,662,662)
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$19,447,348	\$19,447,348

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$9,559,111	\$9,559,111
Multi-Family	0	0	0	0	-	0	6225061.996	\$6,225,062
Commercial	0	0	0	0	-	0	3645143.482	\$3,645,143
Irrigation	0	0	0	0	-	0	2170.762532	\$2,171
ECCV	0	0	0	0	-	0	0	\$0
Sewer Only	0	0	0	0	-	0	15860.0652	\$15,860
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$19,447,348	\$19,447,348

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	49%	49%
Multi-Family	0%	0%	0%	0%	0%	0%	32%	32%
Commercial	0%	0%	0%	0%	0%	0%	19%	19%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	0%	0%	0%	0%	0%	0%	0%	0%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	0%	0%	0%	0%	0%	0%	100%	100%

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	100%	100%
Multi-Family	0%	0%	0%	0%	0%	0%	100%	100%
Commercial	0%	0%	0%	0%	0%	0%	100%	100%
Irrigation	0%	0%	0%	0%	0%	0%	100%	100%
ECCV	0%	0%	0%	0%	0%	0%	0%	0%
Sewer Only	0%	0%	0%	0%	0%	0%	100%	100%

Exhibit 7: Allocation of Plant in Service to Customer Classes

GRAND TOTAL

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Collection System	-	-	-	-	-	-	71,804,393	71,804,393
Interceptors & Mains	-	-	-	-	-	-	21,145,872	21,145,872
Pumping / Lifts	-	-	-	-	-	-	29,826,649	29,826,649
MWRD Treatment	-	-	-	-	-	-	-	-
General Plant	-	-	-	-	-	-	-	-
Other Treatment	-	-	-	-	-	-	20,886,513	20,886,513
Inside City Collection System	-	-	-	-	-	-	(56,580,895)	(56,580,895)
Inside City Interceptors & Mains	-	-	-	-	-	-	(16,662,663)	(16,662,663)
Customer Service	-	-	-	-	-	52,963	-	52,963
TOTALS	\$0	\$0	\$0	\$0	\$0	\$52,963	\$70,419,869	\$70,472,832
System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	-	-	-	-	-	49,282	31,450,242	\$31,499,505
Multi-Family	-	-	-	-	-	1,657	20,480,953	\$20,482,609
Commercial	-	-	-	-	-	1,995	11,992,814	\$11,994,809
Irrigation	-	-	-	-	-	5	7,142	\$7,147
ECCV	-	-	-	-	-	1	6,436,537	\$6,436,538
Sewer Only	-	-	-	-	-	43	52,181	\$52,224
TOTALS	\$0	\$0	\$0	\$0	\$0	\$52,963	\$70,419,869	\$70,472,832
System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	45%	45%
Multi-Family	0%	0%	0%	0%	0%	0%	29%	29%
Commercial	0%	0%	0%	0%	0%	0%	17%	17%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	0%	0%	0%	0%	0%	0%	9%	9%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	0%	0%	0%	0%	0%	0%	100%	100%
System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	100%	100%
Multi-Family	0%	0%	0%	0%	0%	0%	100%	100%
Commercial	0%	0%	0%	0%	0%	0%	100%	100%
Irrigation	0%	0%	0%	0%	0%	0%	100%	100%
ECCV	0%	0%	0%	0%	0%	0%	100%	100%
Sewer Only	0%	0%	0%	0%	0%	0%	100%	100%
TOTALS	0%	0%	0%	0%	0%	0%	100%	100%

Exhibit 8: Allocation of Depreciation Expense to Customer Classes

Joint

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Collection System	-	-	-	-	-	-	-	-
Interceptors & Mains	-	-	-	-	-	-	426,712	426,712
Pumping / Lifts	-	-	-	-	-	-	1,568,860	1,568,860
MWRD Treatment	-	-	-	-	-	-	-	-
General Plant	-	-	-	-	-	-	-	-
Other Treatment	-	-	-	-	-	-	-	-
Inside City Collection System	-	-	-	-	-	-	-	-
Inside City Interceptors & Mains	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	8,218	-	8,218
TOTALS	\$0	\$0	\$0	\$0	\$0	\$8,218	\$1,995,572	\$2,003,790

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	\$0	\$0	\$0	\$0	\$0	\$7,644	\$857,037	\$864,681
Multi-Family	0	0	0	0	0	257	558,117	\$558,374
Commercial	0	0	0	0	0	310	326,811	\$327,120
Irrigation	0	0	0	0	0	1	195	\$195
ECCV	0	0	0	0	0	0	251,990	\$251,990
Sewer Only	0	0	0	0	0	7	1,422	\$1,429
Extra-Strength Surcharge	0	0	0	0	0	0	0	\$0
TOTALS	\$0	\$0	\$0	\$0	\$0	\$8,218	\$1,995,572	\$2,003,790

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	43%	43%
Multi-Family	0%	0%	0%	0%	0%	0%	28%	28%
Commercial	0%	0%	0%	0%	0%	0%	16%	16%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	0%	0%	0%	0%	0%	0%	13%	13%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
Extra-Strength Surcharge	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	0%	0%	0%	0%	0%	0%	100%	100%

Exhibit 8: Allocation of Depreciation Expense to Customer Classes

Retail Only

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Collection System	-	-	-	-	-	-	1,448,972	1,448,972
Interceptors & Mains	-	-	-	-	-	-	-	-
Pumping / Lifts	-	-	-	-	-	-	-	-
MWRD Treatment	-	-	-	-	-	-	-	-
General Plant	-	-	-	-	-	-	-	-
Other Treatment	-	-	-	-	-	-	910,299	910,299
Inside City Collection System	-	-	-	-	-	-	(848,646)	(848,646)
Inside City Interceptors & Mains	-	-	-	-	-	-	(249,920)	(249,920)
Customer Service	-	-	-	-	-	-	-	-
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,705	\$1,260,705

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$619,684	\$619,684
Multi-Family	0	0	0	0	-	0	403549.4466	\$403,549
Commercial	0	0	0	0	-	0	236302.1663	\$236,302
Irrigation	0	0	0	0	-	0	140.7230995	\$141
ECCV	0	0	0	0	-	0	0	\$0
Sewer Only	0	0	0	0	-	0	1028.153702	\$1,028
Extra-Strength Surcharge	0	0	0	0	-	0	0	\$0
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,705	\$1,260,705

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	49%	49%
Multi-Family	0%	0%	0%	0%	0%	0%	32%	32%
Commercial	0%	0%	0%	0%	0%	0%	19%	19%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	0%	0%	0%	0%	0%	0%	0%	0%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
Extra-Strength Surcharge	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	0%	0%	0%	0%	0%	0%	100%	100%

Exhibit 9: Calculation of Cost of Capital

Estimated Cost of Equity Capital

Description	Value
Risk Free Rate	4.60%
<i>Risk Premia:</i>	
Equity Risk Premium	6.70%
Industry Risk Premium	-4.60%
Size Risk Premium	4.45%
Inflation Premium	
Subtotal	11.15%

Weighted Average Cost of Capital - Rate of Return Calculation

Customer Class	Cost of Equity		Weight of Equity
	Cost Equity	Premium	
Residential	11.15%	0.00%	81.00%
Multi-Family	11.15%	0.00%	81.00%
Commercial	11.15%	0.00%	81.00%
Irrigation	11.15%	0.00%	81.00%
ECCV	11.15%	6.10%	81.00%
Sewer Only	11.15%	0.00%	81.00%
Extra-Strength Surcharge	11.15%	0.00%	81.00%

Exhibit 9: Calculation of Cost of Capital Allocation of Capital Costs to Customer Classes

System Function	Ownership Status			
	Residential	Multi-Family	Commercial	Totals
Total Fixed Asset Allocation	\$31,499,505	\$20,482,609	\$11,994,809	\$70,472,832
Percentage of Total	44.70%	29.06%	17.02%	
Allocated Depreciation Expense	\$1,484,365	\$961,924	\$563,423	\$3,264,495
Allocation to Owners	\$31,499,505	\$20,482,609	\$11,994,809	\$64,036,294
% Allocation Among Owners	49.2%	32.0%	18.7%	
Allocation to Non-Owners	\$0	\$0	\$0	\$6,436,538
% Allocation Among Non-Owners	0.0%	0.0%	0.0%	
Capital Costs for Non-Owners				
Allocated Net Plant in Service	\$0	\$0	\$0	\$6,436,538
Allowance for Working Capital (Less) Adjustments	0	0	0	\$686,330
Non-Owner Rate Base	\$0	\$0	\$0	\$7,122,868
Rate of Return on Rate Base	9.98%	9.98%	9.98%	14.92%
Total Return on Rate Base	\$0	\$0	\$0	\$1,062,974
Non-Owner's Depreciation Expense	0	0	0	\$251,990
Total Utility Approach Capital Costs - Non-Owners	\$0	\$0	\$0	\$1,314,964
Capital Costs for Owners				
Net Plant in Service	\$31,499,505	\$20,482,609	\$11,994,809	\$64,036,294
Allowance for Working Capital (Less) Adjustments	3,358,804	2,184,068	1,279,011	\$6,828,214
Total Rate Base	\$34,858,308	\$22,666,678	\$13,273,820	\$70,864,508
Rate of Return - Imputed	10.2%	10.2%	10.2%	10.2%
Total Return on Rate Base	\$3,572,158	\$2,322,802	\$1,360,255	\$7,261,948
Owner's Depreciation Expense	1,484,365	961,924	563,423	\$3,012,505
Total Cash-Needs Capital Costs - Owners	\$5,056,523	\$3,284,726	\$1,923,678	\$10,274,453
Total Return on Rate Base	\$3,572,158	\$2,322,802	\$1,360,255	\$8,324,923
Total Depreciation Expense	1,484,365	961,924	563,423	3,264,495
Total Capital Costs by Class	\$5,056,523	\$3,284,726	\$1,923,678	\$11,589,417
% of Total	43.6%	28.3%	16.6%	100.0%

Percentage of Capital Costs by Class and Cost Group

System Function	Residential	Multi-Family	Commercial	Retail Only
Residential	70%	0%	0%	30%
Multi-Family	70%	0%	0%	30%
Commercial	70%	0%	0%	30%
Irrigation	70%	0%	0%	30%
ECCV	100%	0%	0%	0%
Sewer Only	70%	0%	0%	30%
Extra-Strength Surcharge	0%	0%	0%	0%

Exhibit 10: Calculation of Unit Costs of Capital by Class

TOTAL ALLOCATED CAPITAL COSTS

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	-	-	-	-	-	7,908	5,048,615	\$5,056,523
Multi-Family	-	-	-	-	-	266	3,284,461	\$3,284,726
Commercial	-	-	-	-	-	320	1,923,358	\$1,923,678
Irrigation	-	-	-	-	-	1	1,146	\$1,147
ECCV	-	-	-	-	-	0	1,314,964	\$1,314,964
Sewer Only	-	-	-	-	-	7	8,372	\$8,379
TOTALS	\$0	\$0	\$0	\$0	\$0	\$9,501	\$11,580,916	\$11,589,417

TOTAL ALLOCATED CAPITAL COSTS %

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	44%	44%
Multi-Family	0%	0%	0%	0%	0%	0%	28%	28%
Commercial	0%	0%	0%	0%	0%	0%	17%	17%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	0%	0%	0%	0%	0%	0%	11%	11%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	0%	0%	0%	0%	0%	0%	100%	100%

Exhibit 11: Allocation of Operating Expenses to Functional Components

Description	Dept./ORG	Other Description (Optional)	Test Year Requirement	Functional Components												
				Collection System	Interceptors & Mains	Pumping / Lifts	MWRD Treatment	General Plant	Other Treatment	Inside City Collection System	Inside City Interceptors & Mains	Customer Service	Check Total			
Sewer Ops Admin	00510		-													100%
Sewer Development Fund Admin	00515		-													100%
Compensation Reserve-Sewer	25094		-													100%
AW Admin Sanitary Sewer	52002		116,866	77%	23%											100%
Department Wide-Sewer	52005		20,333,497						100%							100%
Customer Billing - Sewer	52012		599,754													100%
Plans Review - Sewer	52015		388,136													100%
QC - Sewer	52026		278,062	100%												100%
Wastewater Ops Admin Sanitary Sewer	52027		-													100%
Sanitary Treatment	52029		1,142,037						100%							100%
Sanitary Collection	52030		3,298,384	77%	23%											100%
Household Chemical Roundup	52032		-													100%
Clean Water Program-Sewer	52034		308,142						100%							100%
Wildlife Relocation Sewer	52039		-													100%
CIP Admin-Sewer	52047		436,501	77%	23%											100%
AW Ops Admin-Sewer	52050		379,765	77%	23%											100%
Business Service Admin-Sewer	52053		273,227													100%
AW Service-Sewer	52057		521,220													100%
Technical Ops-Sewer	52060		513,800													100%
Operators - Compliance	52083		169,261	77%	23%											100%
Pumping Station-Sewer	52065		1,299,525													100%
Adjustments			-													100%
Total																30,058,176

Total

30,058,176

Exhibit 12: Summary Allocation of Operating Expenses to Cost Sharing Group:

System Function	Joint	Wholesale Only	Retail Only	Total
Collection System	-	-	3,677,677	3,677,677
Interceptors & Mains	1,001,162	-	-	1,001,162
Pumping / Lifts	1,813,324	-	-	1,813,324
MWRD Treatment	20,641,639	-	-	20,641,639
General Plant	-	-	-	0
Other Treatment	-	-	1,142,037	1,142,037
Inside City Collection System	-	-	-	0
Inside City Interceptors & Mains	-	-	-	0
Customer Service	1,782,337	-	-	1,782,337
TOTALS	25,238,462	-	4,819,714	30,058,176
% of Total	84%	0%	16%	100%

Exhibit 13: Allocation of Operating Expenses to Customer Classes

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Collection System & Mains	-	-	-	-	-	-	-	-
Interceptors & Mains	-	-	-	-	-	-	-	-
Pumping / Lifts	-	-	-	-	-	-	-	-
MWRD Treatment	5,632,550	7,261,983	6,098,362	1,598,419	-	50,325	1,813,324	1,813,324
General Plant	-	-	-	-	-	-	-	20,641,639
Other Treatment	-	-	-	-	-	-	-	-
Inside City Collection System	-	-	-	-	-	-	-	-
Inside City Interceptors & Mains	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	1,782,337	-	1,782,337
TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,832,661	\$2,814,486	\$25,238,462
System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	\$2,365,459	\$2,495,982	\$2,214,633	\$671,276	\$0	\$1,704,609	\$1,208,735	\$10,660,695
Multi-Family	1,540,429	1,625,427	1,442,208	437,147	0	57,325	787,150	\$5,889,686
Commercial	902,013	2,080,024	1,550,002	255,975	0	69,027	480,923	\$5,317,963
Irrigation	537	567	503	152	0	172	274	\$2,206
ECCV	820,188	1,055,843	887,341	232,755	0	25	355,998	\$3,351,550
Sewer Only	3,925	4,141	3,674	1,114	0	1,503	2,003	\$16,362
TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,832,661	\$2,814,486	\$25,238,462
System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	9%	10%	9%	3%	0%	7%	5%	42%
Multi-Family	8%	8%	6%	2%	0%	0%	3%	23%
Commercial	4%	8%	6%	1%	0%	0%	2%	21%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	3%	4%	4%	1%	0%	0%	1%	13%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	22%	29%	24%	6%	0%	7%	11%	100%

Joint

Exhibit 13: Allocation of Operating Expenses to Customer Classes

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Collection System	-	-	-	-	-	-	3,677,677	3,677,677
Interceptors & Mains	-	-	-	-	-	-	-	-
Pumping / Lifts	-	-	-	-	-	-	-	-
MWRD Treatment	-	-	-	-	-	-	-	-
General Plant	-	-	-	-	-	-	-	-
Other Treatment	-	-	-	-	-	-	-	-
Inside City Collection System	-	-	-	-	-	-	1,142,037	1,142,037
Inside City Interceptors & Mains	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$4,819,714	\$4,819,714
System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$2,369,073	\$2,369,073
Multi-Family	0	0	0	0	-	0	1,542,782	\$1,542,782
Commercial	0	0	0	0	-	0	903,990	\$903,990
Irrigation	0	0	0	0	-	0	537,988	\$538
ECCV	0	0	0	0	-	0	0	\$0
Sewer Only	0	0	0	0	-	0	3930,663	\$3,931
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$4,819,714	\$4,819,714
System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	0%	0%	0%	0%	0%	0%	49%	49%
Multi-Family	0%	0%	0%	0%	0%	0%	32%	32%
Commercial	0%	0%	0%	0%	0%	0%	19%	19%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	0%	0%	0%	0%	0%	0%	0%	0%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	0%	0%	0%	0%	0%	0%	100%	100%

Exhibit 13: Allocation of Operating Expenses to Customer Classes

GRAND TOTAL

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Collection System	-	-	-	-	-	-	3,677,677	3,677,677
Interceptors & Mains	-	-	-	-	-	-	1,001,162	1,001,162
Pumping / Lifts	-	-	-	-	-	-	1,813,324	1,813,324
MWRD Treatment	5,632,550	7,261,983	6,098,362	1,598,419	-	50,325	-	20,641,639
General Plant	-	-	-	-	-	-	-	-
Other Treatment	-	-	-	-	-	-	1,142,037	1,142,037
Inside City Collection System	-	-	-	-	-	-	-	-
Inside City Interceptors & Mains	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	1,782,337	-	1,782,337
TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,832,661	\$7,634,200	\$30,058,176

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	2,365,459	2,495,982	2,214,633	671,276	-	1,704,609	3,577,808	\$13,029,767
Multi-Family	1,540,429	1,625,427	1,442,208	437,147	-	57,325	2,329,932	\$7,432,468
Commercial	902,013	2,080,024	1,550,002	255,975	-	69,027	1,364,313	\$6,221,354
Irrigation	537	567	503	152	-	172	812	\$2,744
ECCV	820,188	1,055,843	887,341	232,755	-	25	355,398	\$3,351,550
Sewer Only	3,925	4,141	3,674	1,114	-	1,503	5,936	\$20,293
TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,832,661	\$7,634,200	\$30,058,176

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	8%	8%	7%	2%	0%	6%	12%	43%
Multi-Family	5%	5%	5%	1%	0%	0%	8%	25%
Commercial	3%	7%	5%	1%	0%	0%	5%	21%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	3%	4%	3%	1%	0%	0%	1%	11%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	19%	24%	20%	5%	0%	6%	25%	100%

Exhibit 14: Calculation of Operating Unit Costs by Class

Class	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW
Joint Units	\$2,965,459	\$2,495,982	\$2,214,633	\$671,276	\$0	\$1,704,609	\$1,208,735
Residential	1,540,429	1,625,427	1,442,208	437,147	0	57,325	787,150
Multi-Family	902,013	2,080,024	1,550,002	255,975	0	69,027	460,923
Commercial	537	567	503	152	0	172	274
Irrigation	820,188	1,055,849	887,341	232,755	0	25	355,398
ECCV	3,925	4,141	3,674	1,114	0	1,503	2,005
Sewer Only	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,832,661	\$2,814,486
TOTALS	8,636,000	22,016,000	22,504,000	3,370,146	-	74,393	9,958,750
Unit Type	KGAL	LBS	LBS	LBS	LBS	No of Cust	KGAL
\$ / Unit	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$24.63	\$0.28
Wholesale Only Units	1,257,538	3,200,976	3,274,441	490,746	-	1	1,257,538
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Family	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0
Irrigation	0	0	0	0	0	0	0
ECCV	0	0	0	0	0	0	0
Sewer Only	0	0	0	0	0	0	0
Retail Only	7,378,462	18,815,024	19,229,559	2,879,399	-	74,392	8,701,212
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$4,819,714
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$2,369,073
Multi-Family	0	0	0	0	0	0	1,542,782
Commercial	0	0	0	0	0	0	903,390
Irrigation	0	0	0	0	0	0	538
ECCV	0	0	0	0	0	0	0
Sewer Only	0	0	0	0	0	0	3,931
Class	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW

Joint

Wholesale Only

Retail Only

Exhibit 14: Calculation of Operating Unit Costs by Class

TOTAL ALLOCATED O&M COSTS

Class	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	2,365,459	2,495,982	2,214,633	671,276	-	1,704,609	3,577,808	\$13,029,767
Multi-Family	1,540,429	1,625,427	1,442,208	437,147	-	57,325	2,329,932	\$7,432,468
Commercial	902,013	2,080,024	1,550,002	255,975	-	69,027	1,364,313	\$8,221,354
Irrigation	537	567	503	152	-	172	812	\$2,744
ECCV	820,188	1,055,843	887,341	232,755	-	25	355,398	\$3,351,550
Sewer Only	3,925	4,141	3,674	1,114	-	1,503	5,936	\$20,293
TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,832,661	\$7,634,200	\$30,058,176

TOTAL ALLOCATED O&M COSTS %

Class	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	8%	8%	7%	2%	0%	6%	12%	43%
Multi-Family	5%	5%	5%	1%	0%	0%	8%	25%
Commercial	3%	7%	5%	1%	0%	0%	5%	21%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	3%	4%	3%	1%	0%	0%	1%	11%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	19%	24%	20%	5%	0%	6%	25%	100%

**Exhibit 15: Summary Allocation of Gross Revenue Requirements to Classes
Retail Only**

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$3,903,569
Multi-Family	0	0	0	0	0	0	2,541,074
Commercial	0	0	0	0	0	0	1,487,983
Irrigation	0	0	0	0	0	0	886
ECCV	0	0	0	0	0	0	0
Sewer Only	0	0	0	0	0	0	6,475
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$7,939,988
Retail Only Units	7,378,462	18,815,024	19,229,559	2,879,399	-	74,392	8,701,212
Unit Type	KGAL	LBS	LBS	LBS	LBS	No. of Cust	KGAL
\$ / Unit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.91

TOTAL ALLOCATED O&M COSTS

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	2,365,459	2,495,982	2,214,633	671,276	-	1,712,517	8,626,423	\$18,086,291
Multi-Family	1,540,429	1,625,427	1,442,208	437,147	-	57,591	5,614,392	\$10,717,194
Commercial	902,013	2,080,024	1,550,002	255,975	-	69,347	3,287,671	\$8,145,031
Irrigation	537	567	503	152	-	173	1,958	\$3,891
ECCV	820,188	1,055,843	887,341	232,755	-	25	1,670,362	\$4,666,514
Sewer Only	3,925	4,141	3,674	1,114	-	1,510	14,308	\$28,672
TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,841,163	\$19,215,116	\$41,647,593

TOTAL ALLOCATED O&M COSTS %

System Function	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Totals
Residential	6%	6%	5%	2%	0%	4%	21%	43%
Multi-Family	4%	4%	3%	1%	0%	0%	13%	26%
Commercial	2%	5%	4%	1%	0%	0%	8%	20%
Irrigation	0%	0%	0%	0%	0%	0%	0%	0%
ECCV	2%	3%	2%	1%	0%	0%	4%	11%
Sewer Only	0%	0%	0%	0%	0%	0%	0%	0%
TOTALS	14%	17%	15%	4%	0%	4%	46%	100%

Exhibit 16: Allocation of Non-Rate Revenues

Revenue Description	Joint	Wholesale Only	Retail Only	Total
Wholesale/Contract Revenues			100%	\$0
Other Revenues			100%	\$2,273,039
Debt Proceeds			100%	\$0
Total of Other Capital Funding			100%	\$2,475,000
Interest Earnings			100%	\$890,107
Total	\$0	\$0	\$5,638,146	\$5,638,146

Exhibit 16: Allocation of Non-Rate Revenues
Joint

Customer Class	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Total
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Family	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Irrigation	0	0	0	0	0	0	0	0
ECCV	0	0	0	0	0	0	0	0
Sewer Only	0	0	0	0	0	0	0	0
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Joint Units Unit Type	8,636,000 KGAL	22,016,000 LBS	22,504,000 LBS	3,370,146 LBS	- LBS	74,393 No. of Cust.	9,958,750 KGAL	\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Wholesale Only

Customer Class	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Total
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Family	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0
Irrigation	0	0	0	0	0	0	0	0
ECCV	0	0	0	0	0	0	0	0
Sewer Only	0	0	0	0	0	0	0	0
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Wholesale Only Units Unit Type	1,257,538 KGAL	3,200,976 LBS	3,274,441 LBS	490,746 LBS	- LBS	1 No. of Cust.	1,257,538 KGAL	\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Retail Only

Customer Class	FLOW	BOD	TSS	TKN	P	CUSTOMER	COLLECTION FLOW	Total
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$2,771,905	\$2,771,905
Multi-Family	0	0	0	0	0	0	1,804,404	1,804,404
Commercial	0	0	0	0	0	0	1,056,610	1,056,610
Irrigation	0	0	0	0	0	0	629	629
ECCV	0	0	0	0	0	0	0	0
Sewer Only	0	0	0	0	0	0	4,598	4,598
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$5,638,146	\$5,638,146

Retail Only Units Unit Type	7,378,462 KGAL	18,815,024 LBS	19,229,559 LBS	2,879,399 LBS	- LBS	74,392 No. of Cust.	8,701,212 KGAL	\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,638,146	\$5,638,146

Exhibit 17: Summary Unit Costs

Residential

Revenue Requirement/Group <i>Unit Type</i>	FLOW		BOD		TSS		TKN		P		CUSTOMER <i>No. of Cust.</i>	COLLECTION FLOW		
	KGAL		LBS		LBS		LBS		LBS			KGAL		
Operating & Maintenance Costs														
Joint		\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.63		\$0.28
Wholesale Only		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Retail Only		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.55
Subtotal		\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.63		\$0.84
Capital Costs														
Joint		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.11		\$0.82
Wholesale Only		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Retail Only		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.36
Subtotal		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.11		\$1.18
Non-Rate Revenue														
Joint		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Wholesale Only		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Retail Only		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.65
Subtotal		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.65
Total		\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.75		\$1.37

Exhibit 17: Summary Unit Costs

Multi-Family

Revenue Requirement/Group	FLOW		BOD	TSS	TKN	P	CUSTOMER	COLLECTION
	KGAL	KGAL						
Unit Type			LBS	LBS	LBS	LBS		KGAL
Operating & Maintenance Costs								
Joint	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$0.00	\$24.63	\$0.28
Wholesale Only	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retail Only	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.55
Subtotal	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$0.00	\$24.63	\$0.84
Capital Costs								
Joint	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	\$0.82
Wholesale Only	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retail Only	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.36
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	\$1.18
Non-Rate Revenue								
Joint	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wholesale Only	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retail Only	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.65
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.65
Total	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$0.00	\$24.75	\$1.37

Exhibit 17: Summary Unit Costs

Commercial

Revenue Requirement/Group <i>Unit Type</i>	FLOW		BOD		TSS		TKN		P		CUSTOMER <i>No. of Cust.</i>	COLLECTION FLOW	
	KGAL	LBS	LBS	LBS	LBS	LBS	LBS	KGAL					
Operating & Maintenance Costs													
Joint	\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.63		\$0.28
Wholesale Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Retail Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.55
Subtotal	\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.63		\$0.84
Capital Costs													
Joint	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.11		\$0.82
Wholesale Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Retail Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.36
Subtotal	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.11		\$1.18
Non-Rate Revenue													
Joint	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Wholesale Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Retail Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.65
Subtotal	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.65
Total	\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.75		\$1.37

Exhibit 17: Summary Unit Costs

Irrigation

Revenue Requirement/Group	FLOW		BOD	TSS	TKN	P	CUSTOMER	COLLECTION
	KGAL	KGAL						
Unit Type			LBS	LBS	LBS	LBS		KGAL
Operating & Maintenance Costs								
Joint	\$0.65		\$0.33	\$0.27	\$0.47	\$0.00	\$24.63	\$0.28
Wholesale Only	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retail Only	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.55
Subtotal	\$0.65		\$0.33	\$0.27	\$0.47	\$0.00	\$24.63	\$0.84
Capital Costs								
Joint	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	\$0.82
Wholesale Only	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retail Only	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.36
Subtotal	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.11	\$1.18
Non-Rate Revenue								
Joint	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wholesale Only	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retail Only	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.65
Subtotal	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.65
Total	\$0.65		\$0.33	\$0.27	\$0.47	\$0.00	\$24.75	\$1.37

Exhibit 17: Summary Unit Costs

ECCV

Revenue Requirement/Group Unit Type	FLOW		BOD		TSS		TKN		P		CUSTOMER		COLLECTION	
	KGAL		LBS		LBS		LBS		LBS		No. of Cust.		KGAL	
Operating & Maintenance Costs														
Joint	\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.63		\$0.28	
Wholesale Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Retail Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Subtotal	\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.63		\$0.28	
Capital Costs														
Joint	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.15		\$1.05	
Wholesale Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Retail Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Subtotal	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.15		\$1.05	
Non-Rate Revenue														
Joint	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Wholesale Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Retail Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Subtotal	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Total	\$0.65		\$0.33		\$0.27		\$0.47		\$0.00		\$24.78		\$1.33	

Exhibit 17: Summary Unit Costs

Sewer Only

Revenue Requirement/Group <i>Unit Type</i>	FLOW				TKN			TSS		BOD		P		CUSTOMER		COLLECTION FLOW	
	KGAL				LBS	LBS	LBS	LBS	LBS	LBS	LBS	LBS	No. of Cust.			KGAL	
Operating & Maintenance Costs																	
Joint	\$0.65				\$0.27	\$0.47	\$0.47	\$0.27	\$0.33			\$0.00			\$24.63		\$0.28
Wholesale Only	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00		\$0.00
Retail Only	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00		\$0.55
Subtotal	\$0.65				\$0.27	\$0.47	\$0.47	\$0.27	\$0.33			\$0.00			\$24.63		\$0.84
Capital Costs																	
Joint	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.11		\$0.82
Wholesale Only	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00		\$0.00
Retail Only	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00		\$0.36
Subtotal	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.11		\$1.18
Non-Rate Revenue																	
Joint	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00		\$0.00
Wholesale Only	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00		\$0.00
Retail Only	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00		\$0.65
Subtotal	\$0.00				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00		\$0.65
Total	\$0.65				\$0.27	\$0.47	\$0.47	\$0.27	\$0.33			\$0.00			\$24.75		\$1.37

Exhibit 18: Summary of Unit Costs by Class and Embedded Unit Costs by Class

Unit Costs

Customer Class	FLOW					TKN	P	CUSTOMER No. of Cust.	COLLECTION	
	Unit Type	KGAL	LBS	LBS	LBS				LBS	KGAL
Residential										
No. of Units	3,626,795	7,567,015	8,172,376	1,415,334	-	69,195	4,276,977			
Unit Cost	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$24.75	\$1.37			
Total Cost of Service	\$2,365,459	\$2,495,982	\$2,214,633	\$671,276	\$0	\$1,712,517	\$5,854,518		\$15,314,386	
Multi-Family										
No. of Units	2,361,833	4,927,773	5,321,995	921,691	-	2,327	2,785,243			
Unit Cost	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$24.75	\$1.37			
Total Cost of Service	\$1,540,429	\$1,625,427	\$1,442,208	\$437,147	\$0	\$57,591	\$3,809,988		\$8,912,790	
Commercial										
No. of Units	1,382,993	6,305,963	5,719,773	539,705	-	2,802	1,630,925			
Unit Cost	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$24.75	\$1.37			
Total Cost of Service	\$902,013	\$2,080,024	\$1,550,002	\$255,975	\$0	\$69,347	\$2,231,061		\$7,088,422	
Irrigation										
No. of Units	824	1,718	1,856	321	-	7	971			
Unit Cost	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$24.75	\$1.37			
Total Cost of Service	\$537	\$567	\$503	\$152	\$0	\$173	\$1,329		\$3,262	
ECCV										
No. of Units	1,257,538	3,200,976	3,274,441	490,746	-	1	1,257,538			
Unit Cost	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$24.78	\$1.33			
Total Cost of Service	\$820,188	\$1,055,843	\$887,341	\$232,755	\$0	\$25	\$1,670,362		\$4,666,514	
Sewer Only										
No. of Units	6,017	12,555	13,559	2,348	-	61	7,096			
Unit Cost	\$0.65	\$0.33	\$0.27	\$0.47	\$0.00	\$24.75	\$1.37			
Total Cost of Service	\$3,925	\$4,141	\$3,674	\$1,114	\$0	\$1,510	\$9,710		\$24,074	
GRAND TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,841,163	\$13,576,970		\$36,009,447	
% of Total	16%	20%	17%	4%	0%	5%	38%		100%	

Exhibit 18: Summary of Unit Costs by Class and Embedded Unit Costs by Class

Avg. Embedded Unit Costs

Customer Class	FLOW		BOD	TSS	TKN	P	CUSTOMER		COLLECTION		Total
	Kgal	Unit Cost					Kgal	No. of Cust.	Kgal	Unit Cost	
Residential											
No. of Units	4,294,408		4,294,408	4,294,408	4,294,408	4,294,408	69,195				4,294,408
Unit Cost	\$0.55	\$0.58	\$0.52	\$0.16	\$0.16	\$0.00	\$24.75				\$1.36
Total Cost of Service	\$2,365,459	\$2,495,982	\$2,214,633	\$671,276	\$0	\$1,712,517	\$5,854,518				\$15,314,386
Multi-Family											
No. of Units	2,796,595		2,796,595	2,796,595	2,796,595	2,796,595	2,327				2,796,595
Unit Cost	\$0.55	\$0.58	\$0.52	\$0.16	\$0.16	\$0.00	\$24.75				\$1.36
Total Cost of Service	\$1,540,429	\$1,625,427	\$1,442,208	\$437,147	\$0	\$57,591	\$3,809,988				\$8,912,790
Commercial											
No. of Units	1,637,572		1,637,572	1,637,572	1,637,572	1,637,572	2,802				1,637,572
Unit Cost	\$0.55	\$1.27	\$0.95	\$0.16	\$0.16	\$0.00	\$24.75				\$1.36
Total Cost of Service	\$902,013	\$2,080,024	\$1,550,002	\$255,975	\$0	\$69,347	\$2,231,061				\$7,088,422
Irrigation											
No. of Units	975		975	975	975	975	7				975
Unit Cost	\$0.55	\$0.58	\$0.52	\$0.16	\$0.16	\$0.00	\$24.75				\$1.36
Total Cost of Service	\$537	\$567	\$503	\$152	\$0	\$173	\$1,329				\$3,262
ECCV											
No. of Units	1,257,538		1,257,538	1,257,538	1,257,538	1,257,538	1				1,257,538
Unit Cost	\$0.65	\$0.84	\$0.71	\$0.19	\$0.19	\$0.00	\$24.78				\$1.33
Total Cost of Service	\$820,188	\$1,055,843	\$887,341	\$232,755	\$0	\$25	\$1,670,362				\$4,666,514
Sewer Only											
No. of Units	7,096		7,096	7,096	7,096	7,096	61				7,096
Unit Cost	\$0.55	\$0.58	\$0.52	\$0.16	\$0.16	\$0.00	\$24.75				\$1.37
Total Cost of Service	\$3,925	\$4,141	\$3,674	\$1,114	\$0	\$1,510	\$9,710				\$24,074
GRAND TOTALS	\$5,632,550	\$7,261,983	\$6,098,362	\$1,598,419	\$0	\$1,841,163	\$13,576,970				\$36,009,447
% of Total	16%	20%	17%	4%	0%	5%	38%				100%

Appendix C - Existing and Proposed Wastewater Rates

Residential, Multi-Family, Sewer Only, and Irrigation Accounts

Water Meter Size	Existing Rates		Proposed Rates	
	Monthly Service Charge	Charge for Billed Flows	Monthly Customer Charge	Charge for Billed Flows
5/8" & 3/4"	\$3.09	2.84	\$2.06	\$3.17
1" & 1 1/4"	7.35	2.84	2.06	3.17
1 1/2"	15.46	2.84	2.06	3.17
2"	24.71	2.84	2.06	3.17
3"	54.12	2.84	2.06	3.17
4"	154.66	2.84	2.06	3.17
6"	309.34	2.84	2.06	3.17
8"	309.34	2.84	2.06	3.17

Proposed Multi-Year Rate Schedule

Year	Monthly Customer Charge	Charge for Billed Flows	Expected Increase
2013	\$2.17	\$3.33	5.1%
2014	2.28	3.50	5.1%
2015	2.39	3.68	5.1%
2016	2.52	3.87	5.1%
2017	2.62	4.03	4.3%

Commercial Accounts

Water Meter Size	Existing Rates		Proposed Rates	
	Monthly Service Charge	Charge for Billed Flows	Monthly Customer Charge	Charge for Billed Flows
5/8" & 3/4"	\$3.09	2.84	\$2.06	\$4.29
1" & 1 1/4"	7.35	2.84	2.06	\$4.29
1 1/2"	15.46	2.84	2.06	\$4.29
2"	24.71	2.84	2.06	\$4.29
3"	54.12	2.84	2.06	\$4.29
4"	154.66	2.84	2.06	\$4.29
6"	309.34	2.84	2.06	\$4.29
8"	309.34	2.84	2.06	\$4.29

ECCV

Proposed Multi-Year Rate Schedule

Year	Charge for Billed Flows	Expected Increase
2012	\$3.71	n/a
2013	3.90	5.1%
2014	4.10	5.1%
2015	4.31	5.1%
2016	4.53	5.1%
2017	4.72	4.3%

Proposed Multi-Year Rate Schedule

Year	Monthly Customer Charge	Charge for Billed Flows	Expected Increase
2013	\$2.17	\$4.51	5.1%
2014	2.28	4.74	5.1%
2015	2.39	4.98	5.1%
2016	2.52	5.23	5.1%
2017	2.62	5.45	4.3%

Appendix D - Extra-Strength Surcharge Memo

Memorandum

Date: August 18, 2010

From: Jason Mumm

To: Karen Feeney, Aurora Water

Mark Pither, Aurora Water

CC: Dan Mikesell, Aurora Water

Byron Jefferson, Aurora Water

Re: Recommendation to Implement a High-Strength Discharge Class

We have recently completed a full cost evaluation of the wastewater utility system where we have: calculated the annual required revenues of the system for a projected period up to 2015 (these projections were provided to CUAC and WPC in June); allocated the required revenues to individual customer classes using industry standard methods; and are in the process of preparing rates for inclusion in the Wastewater Rate Ordinance for 2012. Part of our efforts included determining a cost-based rate for services provided to the East Cherry Creek Valley Water & Sanitation District (ECCV). In addition, we are recommending that Aurora Water consider implementing a new High-Strength Sewer Surcharge. Our preliminary findings are currently under review by Aurora Water staff.

The purpose of this memorandum is to discuss our recommendation for implementing a High-Strength Surcharge. Presentation of the full rate study findings will be provided after Aurora Water has completed its review of our draft findings.

What is a High-Strength Surcharge?

A high-strength surcharge is an extra charge, in addition to the normal rates, for customers who discharge higher-than-average concentrations of wastewater pollutants. The surcharge is calculated to recover the additional costs of treatment directly related to the high concentrations.

Recommendation for High-Strength Surcharge

We believe that the addition of a High-Strength Surcharge (HSS) is important for Aurora Water for a few key reasons. First, the addition of a HSS would allow for a more equitable allocation of the wastewater treatment costs, which would be reflected in lower rates over time for residential, multi-family, and most commercial customers. Second, there is legal justification for the HSS that is outlined in the Water Pollution Control Act of 1972 requiring owners of wastewater systems that receive (or have ever received) federal money, either directly or indirectly, to allocate treatment costs based on customers' relative wastewater loads. Last, both recent history and projected trends indicate that the cost of pollutant removal is the primary cost driver for the Metropolitan Wastewater Reclamation District (MWRD), see Figure 1, below. Over the past several years, concentrations of wastewater strength have increased steadily thus increasing MRWD's capital and operating expenditures on treatment processes.

The HSS will help Aurora Water match the increasing costs of MWRD treatment with those customers who contribute most to the increasingly high wastewater loads.

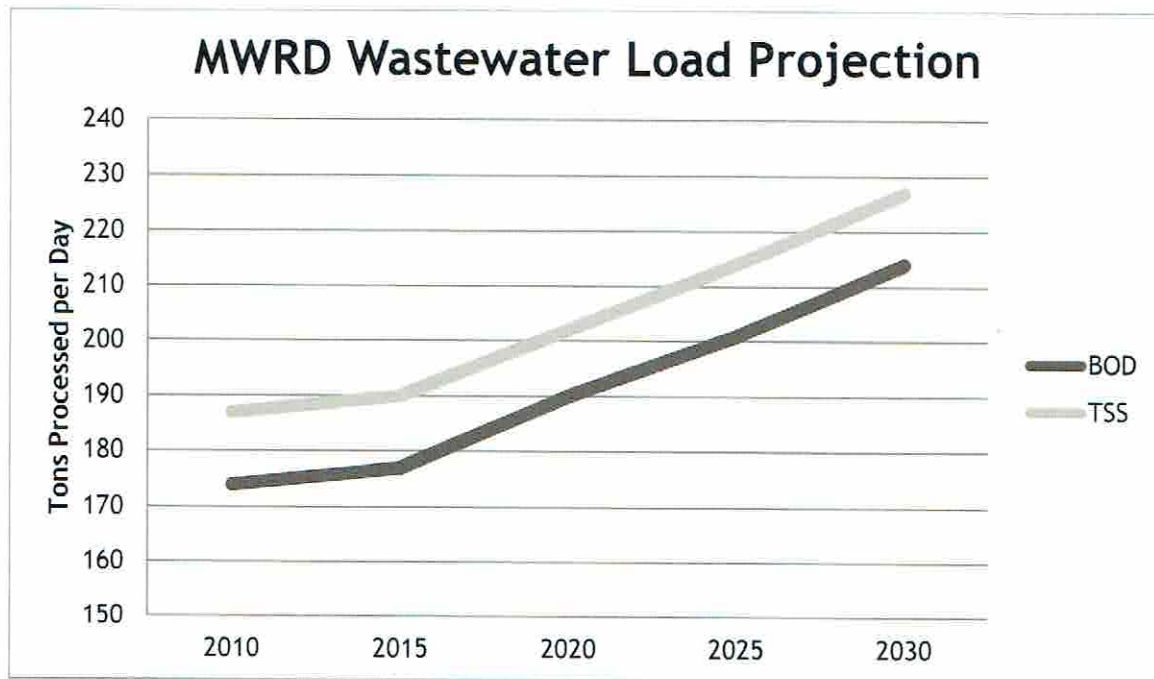


Figure 1: MWRD Wastewater Load Projection of BOD and TSS (DRAFT Facility Plan Update, provided by MWRD staff)

Applicability

MWRD charges Aurora Water for discharges measured in terms of biochemical oxygen demand (BOD), total suspended solids (TSS), and total nitrogen (TnN). The HSS would apply to any customer discharging wastewater strengths in excess of the established normal domestic limit for any of these pollutants. We have recommended domestic strength limits at 250 mg/l for BOD, 270 mg/l for TSS, and 45 mg/l for TnN based on a memo to Aurora Water staff dated August 1, 2009 (attached). Discharges above these levels would be subject to the HSS. However, only commercial/industrial customers are capable of discharges at such high levels. Therefore, the HSS as recommended will only apply to those commercial customers identified by Aurora Water field staff as high-strength dischargers. A commercial customer would meet the criteria as a high-strength discharger by exhibiting wastewater concentrations in excess of the established limits for one or more of the BOD, TSS, or TnN measures. Examples of high-strength dischargers include but are not limited to restaurants, bakeries, mortuaries, breweries, and hospitals.

Identification of high-strength customers is initially problematic because Aurora Water does not currently have commercial wastewater monitoring program where wastewater strengths are measured in a laboratory regularly. In coordination with Aurora Water billing and field staff, we have identified an initial list of 583 high-strength customers who currently have grease and/or sand traps installed at their business addresses. A listing of the 583 customers is provided at the attachment.

Total wastewater flow contributed by these 583 customers is approximately 346 million gallons per year, which is only about 4% of all wastewater flows in the system. However, the high strength

discharges proportionately more pollutants at an estimated additional treatment cost of \$1.1 million (estimated for 2012).

Financial Impact

Absent the HSS, the \$1.1 million in additional treatment costs would be part of the rates charged for all customers in the system. With the HSS, these costs would be borne entirely by the 583 commercial customers identified as the initial list of high-strength dischargers. Therefore, all else being equal, the rates for residential, multi-family, and most commercial customers would be lower while the rate for high-strength dischargers would be higher. The proposed HSS would be \$3.16 per thousand gallons – this surcharge would recover the \$1.1 million in additional treatment costs as identified in our cost study of the wastewater system. We estimate the average impact on the 583 customers would be approximately \$1,873 per year.

Customer Class	Estimated Unit Cost w/o Implementation of HSS	Estimated Unit Cost w/ Implementation of HSS	% Increase (Reduction)
Residential	\$3.50 / th. gal.	\$3.28 / th. gal.	(6.3%)
Multi-Family	\$3.50 / th. gal.	\$3.28 / th. gal.	(6.3%)
Commercial	\$3.50 / th. gal.	\$3.28 / th. gal.	(6.3%)
High-Strength Commercial	\$3.50 / th. gal.	\$6.54 / th. gal.	86.8%
Commercial		(\$3.38 + \$3.16 HSS)	

Table 1: Estimated Unit Cost Impact for 2012 With and Without the HSS (Unit Costs Shown are Preliminary)

Implementation

If approved, we would recommend amending the sections of the Aurora City code that address wastewater rates to include the recommended HSS. In addition, the code would need to be amended to clarify the criteria and process for staff to identify and bill high-strength dischargers. The initial process would be to approve the 583 high-strength customers as eligible for the HSS. There would then be a remediation period where these customers would be notified of their status and responsibility for paying the HSS in the future. The customers would be given an opportunity during this period – or at any time in the future – to have their wastewater effluent tested in a laboratory to confirm or nullify the initial determination by staff. The total number of high-strength customers would increase in the future as field staff identifies high-strength commercial activities during the course of normal operations and from other sources of information such as business licensing (identification of SIC code during business licensing is a good indicator of business activity at the service address and can be used to help identify high-strength dischargers); the number would be reduced by the number of high-strength customers whose tested sewer effluent falls below the domestic strength levels established in the ordinance.

Memorandum



Date: September 15, 2010

From: Jason Mumm

To: Karen Feeney, Aurora Water

CC: Mark Pifher, Aurora Water
Greg Baker, Aurora Water
Cliff Stevens, Aurora Water

Re: **Alternative High-Strength Wastewater Rate Solution**

We recently presented our recommended High-Strength Surcharge (HSS) to the Citizens Water Advisory Committee (CWAC) on Sep. 2, 2010. The general feedback from the committee was that while the concept of a HSS was appealing and appropriate, there are many problems with its implementation in the recommended form. We have always acknowledged the difficulties with respect to implementation, and so based on the CWAC's feedback, we have developed an alternative approach that may provide the benefits of the HSS with fewer implementation issues.

The Original Recommendation

Our original recommendation is contained in a memorandum dated August 18, 2010. It describes a surcharge that would be applicable to an initial list of approximately 583 commercial customers, each of whom had been field verified as requiring a grease and/or sand trap on their premises. Aurora Water staff had identified approximately 345 MG of annual flows associated with those customers. Based on "normal" domestic effluent levels at 250 mg/l of BOD and 270 mg/l of TSS, we determined the amount of surplus loading in the wastewater system and attributed the additional treatment costs to those excess loadings. We calculated a HSS of approximately \$3.16/thousand gallons, which would apply to the 345 MG of flows of the 583 customers identified. The surcharge is meant to recover the additional treatment costs incurred by Aurora Water for treating wastewater loadings in excess of "normal."

Issues with Original Recommendation

Identification of the initial customer listing is most likely not a complete listing of actual high-strength dischargers in the wastewater system. The field-verified list does not include hospitals, schools, and other public addresses where high-strength discharges are typical (usually from large-scale food preparation, industrial processes, medical waste, etc.). Despite efforts on our part and on Aurora Water's staff, we were unsuccessful in cross-referencing the business licensing database – with its full listing of commercial activities in Aurora – with the billing database. In addition, many business addresses have just one service meter serving more than one business where some of those businesses are typical high-strength dischargers, but others are not (e.g. office buildings, strip malls, etc.).

The weaknesses in identification of high-strength discharges is compounded by the fact that Aurora Water staff currently does not monitor any commercial customers' wastewater effluent for elevated strength levels.

CWAC identified most of the above and a few other issues related to implementation of the original recommendation.

The Alternative Recommendation

An alternative solution would be to assign the cost of high-strength wastewater treatment to the entire commercial class. This is different than the original recommendation because we would not be identifying specific businesses – at least for now – that exhibit high-strength discharges to the sewer system. Instead, we would assign the “normal” domestic strength levels (250 mg/l BOD, 270 mg/l TSS) to the residential and multi-family classes, and would assign a higher concentration to all the flows of the commercial class¹. This would cause the entire commercial class to pay a relatively higher rate to offset treatment costs in excess of the “normal” levels. The alternative proposal would create a higher commercial rate where all the costs of treating surplus loadings would be shared by all members of the commercial class, rather than by a select few.

Table 1: Comparison of Original and Alternative High-Strength Rate Options

Attribute	Original Proposal for HSS	Alternative Proposal for Commercial Rate
No. of Customers Affected	583	2,800
Flows Affected	345 MG	1,431 MG
Total Wastewater Rate w/ Surcharges (\$/kgal)	\$5.73	\$3.62
Equivalent Residential Rate (\$/kgal)	\$3.06	\$3.06
Equivalent Surcharge Paid for High-Strength Wastewater (\$/kgal)	\$2.67 (87%) ²	\$0.56 (18%)

Potential Issues with the Alternative

Where the original proposal suffers due to weakness in identification of specific high-strength dischargers, the alternative proposal makes no effort at identification at all. Instead, the costs of abnormally high wastewater strength is identified as an attribute of commercial service as a whole even though high-strength discharges are very likely not attributable to every single member of the commercial class.

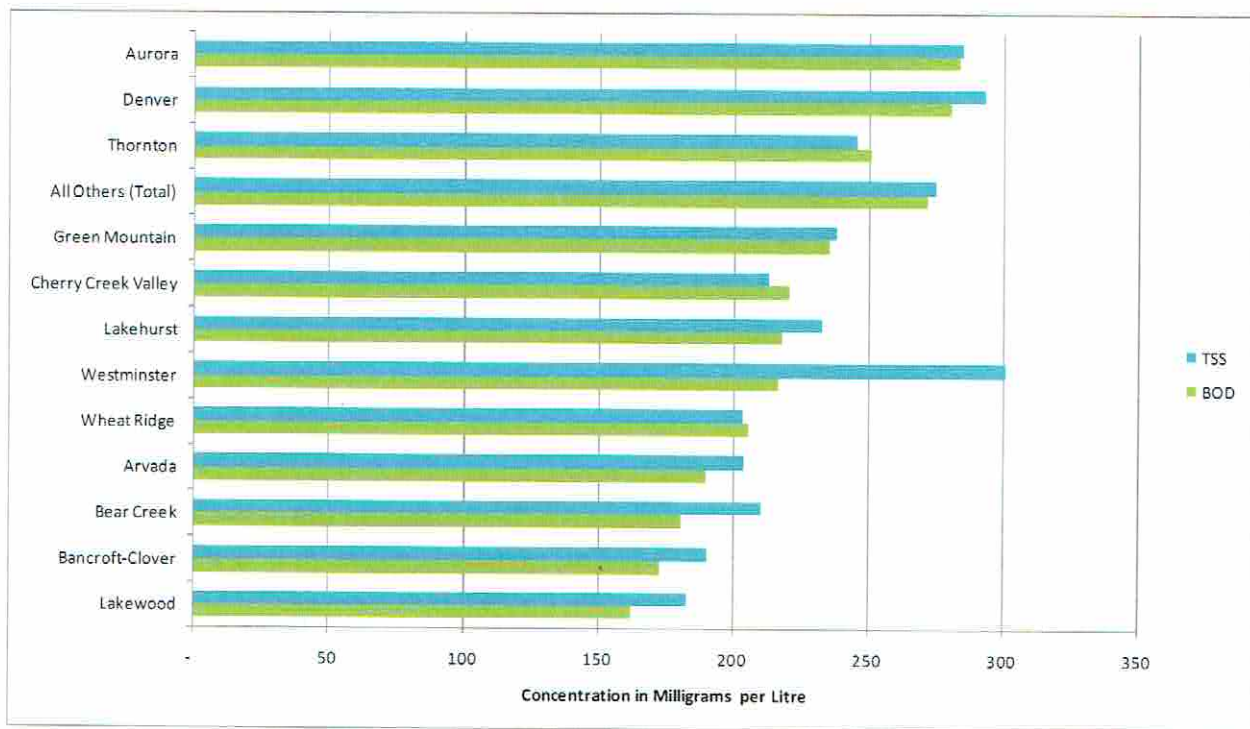
¹ In our preliminary cost-of-service analysis, ECCV is also assigned a portion of high-strength sewer treatment costs.
² Note that \$2.67/kgal is a change from the previous HSS memo and reflects new information that was not available before publication on 8/18/2010. The HSS memo showed a surcharge of \$3.16/kgal.

Despite this weakness, there are several advantages when compared to the original proposal. The surcharge itself is relatively small at approximately \$0.56/kgal. Implementation issues would be easier as well. The only step involved would be to input the commercial rate into the billing system. There would be no need to single out any customers or to provide for the opt-out processes that were described in the August 18, 2010 memo. The difference in proposed rates for the commercial class is slight enough that a lengthy period of notification – as had been proposed for the original HSS option – may not be necessary.

Other Options?

One option available to Aurora Water is to continue charging all customers based on average wastewater strength conditions. The current rates are based on such an approach. Doing so, would spread the impact from treatment of high-strength discharges over the largest possible number of customers and their wastewater flows. However, there is an important cost distinction between normal wastewater strength and the cost to treat it, and the high-strengths discharged by some commercial entities. That is to say: if Aurora discharged all of its wastewater at a normal residential strength, its wastewater treatment costs would be considerably lower than they are right now. Aurora incurs high treatment costs from MWRD because Aurora is one of the highest-strength dischargers in the entire MWRD system (see the below chart).

Table 2: MWRD Connector BOD and TSS Concentrations in 2009



The median wastewater strength for MWRD is at 218 mg/l for BOD and 233 mg/l for TSS. Meanwhile, Aurora’s 2009 levels were 284 mg/l and 285 mg/l, respectively. The trend we see from the above chart is that entities with larger commercial bases – like Denver and Aurora – also exhibit the highest wastewater strength. Largely residential entities, like Bear Creek, exhibit lower strength.

What is lost when averaging all treatment costs together as one is that residential customers exhibit far lower wastewater concentrations than commercial entities. By averaging costs together, as is the case with the current rates, residential customers subsidize the treatment cost of high-strength discharges from non-residential customers. If historical trends recorded by MWRD continue – with higher concentrations and lower flows – we see MWRD treatment costs becoming a larger portion of Aurora Water's total costs. If the current rates do not in some way reflect the difference in treating residential wastes from non-residential (i.e. high strength) wastes, then the degree of subsidization will only increase.

Recommendation

The current wastewater rates cause residential customers to subsidize the cost of treating high-strength discharges. We have presented two proposals for addressing this issue, which we believe will become a much larger issue within just five years from now due to major capital expenditures currently underway with MWRD. Of the two proposals discussed above, and after reviewing the available information and comments received by CWAC, we believe that the Alternative Recommendation is preferable at this time.

In our opinion, the Alternative Recommendation will: a) address the issue of residential subsidization of high-strength sewage treatment, b) keep Aurora Water's commercial monitoring costs low, c) reduce issues related to implementation to a minimum, and d) provide a fair allocation of treatment costs now and in the future consistent with generally accepted industry practices for rate setting.

Appendix E - Normal and High-Strength Technical Memorandum

Memorandum



Date: August 1, 2009

From: Jason Mumm

To: Greg Baird, Aurora Water

CC: Nancy Tran, Aurora Water
Dan Mikessel, Aurora Water

Greg Choi, Aurora Water

Re: Establishing Normal Domestic Sewer Strength Loads for Rate Setting Purposes

One of the objectives of the sewer rate study is to examine the feasibility of establishing a surcharge class. Under EPA guidelines (sometimes called the User Charge Regulations; contained in the Clean Water Act) there are two methods to allocating sewer loadings to customer classes: a surcharge method, and a quantity/quality method. The surcharge method allocates normal domestic strength to each customer class while allocating all surplus strengths – defined as all contributed sewer loadings in excess of the normal level – to a separate surcharge class. Once the surcharge class has been established and the costs of high-strength loadings quantified, the utility would then identify the specific sewer customers who are responsible for contributing the high-strength loadings. Those customers would be charged the unit cost of treatment for those loads at the rate established in the cost-of-service analysis (usually a rate per LB of BOD, TSS, and in this case Nitrogen).

Aurora Water has not established a “normal” domestic strength level for its own purposes. In addition the Metropolitan Wastewater Reclamation District (MWRD) does not establish such a level either, and instead allocates the total loadings received at its facilities to each of its connectors. In this way, the costs of extra-strength contributions to the sewer system are in fact subsidized by all customers who are not contributing the extra-strength loads. The MWRD pretreatment program should reduce those high strengths, but the program is limited to industrial-type customers and the cost of that program is also allocated to all connectors whether a connector actually has any customers enrolled in the pretreatment program or not. In summary, the entire cost of treating higher-than-normal sewer loads is currently being absorbed by all customers. The benefit of establishing a surcharge is that the costs of treating high-strength loads would be paid only by the customers who actually contribute higher loads, thus eliminating those costs from the rates of all other customers. It is our opinion at this time that the cost savings generated to Aurora Water’s normal-load customers would be substantial depending on where the Normal Domestic Strength level is established.

To establish a surcharge, we will need to identify and establish a reasonable loading, measured in milligrams per liter, that Aurora Water can adopt as its Normal Domestic Strength level. Since Aurora Water does not monitor the concentration levels within its sewers, the only reasonable approach at this time is to evaluate the domestic strength levels available from other sources, including surcharge

programs in place at other utilities. StepWise has analyzed the normal domestic strength levels available from two primary sources:

- **California Revenue Program Guide** – a comprehensive study conducted in the State of California that measured typical sewer loadings for residential and numerous commercial customers. The data is now somewhat dated, but the guide is still used by wastewater rate analysts for the purposes of determining surcharges.
- **Other Utilities** – we were able to find ordinances and program descriptions for several utilities in the US.

Data Source	BOD (mg/l)	TSS (mg/l)	TkN (mg/l)
California Program Guide - Median	200	200	40
Colo. Springs Utility	280	270	n/a
Kansas City, MO	250	250	n/a
Lubbock, TX	250	250	n/a
Ames, IA	250	300	45
Albuquerque, NM	250	330	n/a
Portland, OR	300	350	n/a
Loveland, CO	246	249	n/a
Golden, CO	300	330	n/a
Median	250	270	
Averages	258.4	281.0	42.5
Standard Deviation	31.2	49.4	
Current MWRD Levels (2008)	310	307	46

For the purposes of the rate study, we recommend using the median values from the above table for the BOD and TSS strengths. These levels would be used as the Normal Domestic Strength loads with any additional loadings being allocated to the newly formed surcharge class. The data were inconclusive for nitrogen levels, and so we recommend establishing a level that is close to the ones being measured currently by MWRD. As of 2008, MWRD’s influent loadings for nitrogen (TkN) were 46 mg/l; this level is more or less consistent with the limited data points shown in the above table. We recommend establishing an initial normal level at 45 mg/l for TkN.

Recommended Normal Strength Loads:

BOD	TSS	TkN
250 mg/l	270 mg/l	45 mg/l

Appendix F - ECCV Wholesale Rate Memo

Memorandum



Date: December 2, 2010
From: Jason Mumm
To: Steve Hellman, Aurora Water
Re: ECCV Cost-of-Service Rates

We have prepared two alternatives as requested for the ECCV wastewater service rates.

Alt. A - Using standard wastewater ratemaking approaches, calculate the rate for service for ECCV that would result in all ECCV costs being recovered through the rates and charges. Under this alternative, ECCV would continue to pay a share of all applicable capital expenditures as the projects are identified.

Alt. B – Modify the standard approach to accommodate ECCV’s request to include the “replacement cost” of assets as part of its rate. Under this alternative, ECCV would discontinue the practice of paying for its share of capital projects directly and would instead pay an annual amount for asset replacement that would be embedded into ECCV’s rate.

We have prepared Alternative A for your review. However, Alternative B departs from generally accepted practice for utility rate setting and we would not recommend adopting such a method. The remainder of this memorandum discusses our analysis relative to Alternative A only.

The approach we’ve used is a full cost-of-service allocation for the entire Aurora Water system, meaning that ECCV is allocated a proportionate share of the system costs based on its own usage characteristics relative to those of all other Aurora customers. Certain parts of the sewer system are not used by ECCV and so their cost-of-service rate reflects this. Based on our analysis, ECCV only shares in the proportional costs of the sewer interceptors/mains¹, the pumping/lift stations, treatment costs for Metro Wastewater, and the customer service portions of the system. Excluded from ECCV’s costs and rate are: collection system costs and the costs of the Sand Creek reuse plant. This approach is entirely consistent with generally accepted cost-of-service ratemaking approaches as described in the Water Environment Federation’s Manual of Practices No. 27.

ECCV accounts for approximately 14% of all sewer flows in the Aurora Water wastewater system. In addition, ECCV is accountable for a portion of the wastewater pollutants discharged into the MWRD transmission interconnects. The table below summarizes ECCV’s wastewater quantity and quality as used in our study:

¹ Aurora Water’s sewer lines are allocated to interceptors (large pipelines) and Collection (smaller pipelines) based on replacement value. Lines 12” and under were determined to be Collection lines and make up 77% of the total sewer line assets. Lines larger than 12” are allocated to the Interceptor system (23%). ECCV is allocated a share of the Interceptor system, but not the Collection system.

Table 1: ECCV Wastewater Quantity and Quality²

Description	FLOW (MG)	BOD (LBS)	TSS (LBS)	TKN (LBS)	CUSTOMER	Avg. per Kgal
Aurora Retail Classes	7,636	18,075,059	18,140,859	2,813,113	74,392	74,392
% of Total	85.9%	85.8%	85.9%	85.9%	85.9%	100.0%
ECCV	1,258	2,980,581	2,980,581	463,249	1	1
% of Total	14.1%	14.2%	14.1%	14.1%	14.1%	0.0%
Totals	8,894	21,055,640	21,121,440	3,276,363	74,393	74,393

The above approach matches what we would call a normal approach to calculating rates for outside-city customers and follows normal industry standards. ECCV is allocated a portion of the net assets of Aurora Water's wastewater system, and is responsible for their share of the capital costs of those assets, including the annual depreciation expense and a return on assets and investments (often called the "rate base"). In addition to these capital costs, ECCV is also responsible for its proportionate share of all O&M costs, which include all payments to MWRD for wastewater treatment. Our analysis under is summarized below.

Revenue Requirement	FLOW (MG)	BOD (LBS)	TSS (LBS)	TKN (LBS)	CUSTOMER	Total	Avg. per Kgal
O&M Costs per Unit	\$0.88	\$0.31	\$0.26	\$0.44	\$23.95		
Units	1,257,538	2,980,581	2,980,581	463,249	1		
Total Cost	\$1,107,050	\$935,908	\$783,494	\$205,759	\$24	\$3,032,235	\$2.41
Capital Costs per Unit	\$1.04	\$0.00	\$0.00	\$0.00	\$0.15		
Units	1,257,538	2,980,581	2,980,581	463,249	1		
Total Cost	\$1,307,119	\$0	\$0	\$0	\$0	\$1,307,119	\$1.04
Total Costs per Unit	\$1.92	\$0.31	\$0.26	\$0.44	\$24.09		
Grand Total Costs	\$2,414,169	\$935,908	\$783,494	\$205,759	\$24	\$4,339,354	\$3.45

As mentioned above, the capital costs include the depreciation expense and return on the allocated share of assets and invested capital applicable to service provided to ECCV. This approach is called the

² All quantities and qualities have been reconciled to the MWRD Final Adjustment for 2009; the Aurora Retail Classes include all residential, commercial, multi-family, sewer only, and high-strength commercial dischargers identified in our Study.

Utility Approach to calculating revenue requirements. It is commonly used in situations where service is provided by one governmental entity (Aurora) to another (ECCV).

The capital costs allocated to ECCV are summarized below:

Cost Component	Amount
Depreciation Expense	\$251, 097
Return on Rate Base	\$1,056,023
Total	\$1,307,119

Table 3: Capital Cost Summary

The rate of return used in our analysis is equal to 1.5 times the weighted average cost of capital (WACC) applicable to the Aurora Water Wastewater Fund in consideration of the City of Aurora's standing policies regarding services provided outside the city limits. We calculated the WACC for Aurora Water at 9.9%. The return includes a cost of debt and a cost of equity capital. The cost of equity is determined based on data published by Ibbotson Associates in its Valuation Yearbook for 2009. Ibbotson data is from the Center for Research in Security Prices which has monitored every security transaction since 1925. The data is compiled into the Valuation Yearbook which provides analysts with a basis for estimating the cost of equity for any industry in the CRSP database. The current wastewater fund's capital structure includes 19% debt and 81% equity. The WACC is calculated as:

$$WACC = [(5\% \text{ debt cost} \times 19\%) + (8.9\% \text{ cost of equity} \times 81\%)] \times 1.5$$

$$WACC = 14.85\%$$

Recommendation

We recommend adopting a cost-of-service basis for all customers of the Aurora Water system. The above approach offers such a rate based on generally accepted wastewater rate setting practices as published by the Water Environment Federation with consideration of the City of Aurora's policies regarding services provided outside the city limits.

Appendix G - Stormwater Financial Plan & Revenue Requirement

Table 4
 Aurora Water
 Financial Plan - Storm Drain Fund: Final Approved
 Projected Impacts on Avg. Costs of Service by Class

Description	Projected										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Residential Class - Base w/ Inflation	\$7.92	\$7.92	\$8.12	\$8.32	\$8.53	\$8.75	\$8.98	\$9.21	\$9.45	\$9.69	\$9.95
Residential Class - w/ Projected Increases	\$7.92	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Increase % over Inflation	6.0%		3.4%	0.9%	-1.6%	-4.1%	-6.5%	-8.9%	-11.2%	-13.4%	-15.6%
Commercial Class - Base w/ Inflation	\$85.04	\$85.04	\$87.17	\$89.35	\$91.58	\$93.96	\$96.41	\$98.91	\$101.49	\$104.12	\$106.83
Commercial Class - w/ Projected Increases	\$85.04	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15	90.15
Increase % over Inflation	6.0%		3.4%	0.9%	-1.6%	-4.1%	-6.5%	-8.9%	-11.2%	-13.4%	-15.6%
Multi-Family Class - Base w/ Inflation	\$146.89	\$146.89	\$150.56	\$154.32	\$158.18	\$162.29	\$166.51	\$170.84	\$175.28	\$179.84	\$184.52
Multi-Family Class - w/ Projected Increases	\$146.89	155.70	155.70	155.70	155.70	155.70	155.70	155.70	155.70	155.70	155.70
Increase % over Inflation	6.0%		3.4%	0.9%	-1.6%	-4.1%	-6.5%	-8.9%	-11.2%	-13.4%	-15.6%
Sewer Only Class - Base w/ Inflation	\$49.08	\$49.08	\$50.31	\$51.56	\$52.85	\$54.23	\$55.64	\$57.08	\$58.57	\$60.09	\$61.65
Sewer Only Class - w/ Projected Increases	\$49.08	52.02	52.02	52.02	52.02	52.02	52.02	52.02	52.02	52.02	52.02
Increase % over Inflation											
Irrigation Class - Base w/ Inflation	\$11.22	\$11.22	\$11.50	\$11.79	\$12.08	\$12.39	\$12.72	\$13.05	\$13.39	\$13.73	\$14.09
Irrigation Class - w/ Projected Increases	\$11.22	11.89	11.89	11.89	11.89	11.89	11.89	11.89	11.89	11.89	11.89
Increase % over Inflation	6.0%		3.4%	0.9%	-1.6%	-4.1%	-6.5%	-8.9%	-11.2%	-13.4%	-15.6%

Table 9
Aurora Water
Financial Plan - Sanitary Sewer Fund Baseline Model
Projected Operating and Maintenance Expenses - 5/2006 - Department Wide - Storm

Description	Notes - Acct #	% Fixed	Factor	Actual				Projected								
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
Reg-FT Career Salary			Mean	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reg-Pension Contrib-Career			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg-FICA			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg-Medicare			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Insurance-Health			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Insurance-Dental			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Insurance-Life			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Insurance-LT Disability			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Longevity			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Salary Allowance-Cravings/Shoe			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Salary Allowance-Car			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocated Admin Personal Svcs			Mean	2,645	0	0	0	0	0	0	0	0	0	0	0	0
Supplies-Office			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Hardware - New			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment - Non Capital			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies-Packaged Software			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies-Warehousing			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies-General Operating			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Services-Professional			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Services-Technical			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Services-Other and Fees			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage / Shipping			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone / Long Distance			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Cellular Maint & User Charges			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Expense Report Mileage & Park			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Training & Conferences			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing in House			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental-Building / Office			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues & Subscriptions			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Recording Fees & Permits			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Awards Programs			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocated Admin-Other Costs			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Int Svc Cng-Vehicle Repair			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Int Svc Cng-Fuel			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Int Svc Cng-Fleet Overhead			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Int Svc Cng-Risk Management			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Purch-Other Costs			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Contingency Budget			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
Steel Sweeping			Mean	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$306,203	\$409,381	\$419,818	\$1,019,704	\$1,046,194	\$1,074,560	\$1,103,784	\$1,133,904	\$1,164,953	\$1,196,970	\$1,229,995		
				0%	-55%	3%	143%	3%	3%	3%	3%	3%	3%	3%		

% Change from Previous Year

Table 11
Actual Value - Similar Score First Election Model
 Projected Spending and Maintenance Expenses - 2016 - Plus Review - Status

Description	News - Act #	% Fund	Factor	Actual			Budget			Projected					
				2010	2010	2011	2011	2012	2013	2014	2015	2016	2017	2018	2019
Right-Career Salary	51100	82%	Mean	\$178,501	\$211,472	\$216,761	\$222,313	\$228,048	\$234,772	\$241,504	\$248,236	\$254,968	\$261,700	\$268,432	\$275,164
Right Sick Time	51130	82%	Mean	3,606	0	0	0	0	0	0	0	0	0	0	0
Right Disabled Employee Time	51230	82%	Mean	2,756	0	0	0	0	0	0	0	0	0	0	0
Right Home Care	51550	82%	Mean	14,718	0	0	0	0	0	0	0	0	0	0	0
Right Other Noncontractual Time	51650	82%	Mean	3,822	0	0	0	0	0	0	0	0	0	0	0
Right Pension Current-Cover	51820	82%	Mean	11,902	0	0	12,298	12,694	13,089	13,484	13,879	14,274	14,669	15,064	15,459
Right PICA	52130	82%	Mean	12,997	13,165	13,333	13,501	13,668	13,835	14,002	14,169	14,336	14,503	14,670	14,837
Right Medicare	52320	82%	Mean	3,022	3,053	3,114	3,222	3,306	3,390	3,474	3,558	3,642	3,726	3,810	3,894
Right Medicare-Health	52500	82%	Mean	27,751	28,111	28,725	29,481	30,228	31,048	31,891	32,707	33,507	34,307	35,107	35,907
Right Insurance-Health	52800	82%	Mean	1,377	1,447	1,522	1,604	1,691	1,784	1,881	1,981	2,084	2,191	2,301	2,414
Right Insurance-Long Term Disability	53000	82%	Mean	829	864	904	948	996	1,047	1,101	1,157	1,215	1,275	1,337	1,401
Right Insurance-SS-Only	54100	82%	Mean	0	19,875	20,177	20,683	21,231	21,831	22,484	23,191	23,954	24,724	25,500	26,282
Temp-Bank-Lessor	54102	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Temp-Bank-Lessor	54200	82%	Mean	0	1,715	1,200	1,282	1,315	1,351	1,388	1,426	1,465	1,505	1,547	1,590
Temp-PCA	54300	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Temp-Subcontractor	54400	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	55200	82%	Mean	921	925	929	933	937	941	945	949	953	957	961	965
Over-time Pay-Care	55300	82%	Mean	3,822	3,863	3,904	3,945	3,986	4,027	4,068	4,109	4,150	4,191	4,232	4,273
Over-time Pay-Care	55400	82%	Mean	11	11	11	12	12	13	13	13	13	14	14	14
Over-time Pay-Care	55500	82%	Mean	4,055	4,095	4,135	4,175	4,215	4,255	4,295	4,335	4,375	4,415	4,455	4,495
Over-time Pay-Care	55600	82%	Mean	11	11	11	12	12	13	13	13	13	14	14	14
Over-time Pay-Care	55700	82%	Mean	4,397	4,437	4,477	4,517	4,557	4,597	4,637	4,677	4,717	4,757	4,797	4,837
Over-time Pay-Care	55800	82%	Mean	158	162	166	170	174	178	182	186	190	194	198	202
Over-time Pay-Care	55900	82%	Mean	1,672	2,148	2,409	2,471	2,535	2,603	2,674	2,747	2,823	2,900	2,980	3,060
Over-time Pay-Care	56000	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56100	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56200	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56300	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56400	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56500	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56600	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56700	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56800	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	56900	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57000	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57100	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57200	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57300	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57400	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57500	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57600	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57700	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57800	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	57900	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58000	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58100	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58200	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58300	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58400	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58500	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58600	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58700	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58800	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	58900	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59000	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59100	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59200	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59300	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59400	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59500	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59600	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59700	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59800	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	59900	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60000	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60100	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60200	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60300	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60400	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60500	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60600	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60700	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60800	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	60900	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61000	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61100	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61200	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61300	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61400	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61500	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61600	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61700	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61800	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	61900	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	62000	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	62100	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	62200	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	62300	82%	Mean	0	0	0	0	0	0	0	0	0	0	0	0
Over-time Pay-Care	62400	82%	Mean												

Table 16
Aurora Water - Sanitary Sewer Fund: Baseline Model
 Financial Plan - Operating and Maintenance Expenses - 2011 - AW Ops Admin - Storm

Description	Nbrs - Act#	% Fixed	Factor	Actual		Budget		Projected						
				2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Reg FT/Leave Salary	51100	90%	Mean	\$179,458	\$212,544	\$218,065	\$223,651	\$229,461	\$235,682	\$242,092	\$248,098	\$255,508	\$262,530	\$269,774
Reg Soc Tax	51180	90%	Mean	\$2,898	0	0	0	0	0	0	0	0	0	0
Reg Disabled Employee Time	51170	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Reg-Solidity	51520	90%	Mean	\$7,272	0	0	0	0	0	0	0	0	0	0
Reg-Annual Leave	51650	90%	Mean	\$17,272	0	0	0	0	0	0	0	0	0	0
Reg-Other Nonproductive Time	51800	90%	Mean	\$56	0	0	0	0	0	0	0	0	0	0
Reg Pension Contrib-Career	52100	90%	Mean	\$11,290	11,636	11,994	12,351	12,717	13,083	13,450	13,817	14,184	14,551	14,918
Reg-FICA	53300	90%	Mean	\$31,296	32,025	32,754	33,483	34,212	34,941	35,670	36,400	37,129	37,858	38,587
Reg-Medicare	53400	90%	Mean	\$31,524	32,253	32,982	33,711	34,440	35,169	35,898	36,627	37,356	38,085	38,814
Reg-Health	53500	90%	Mean	\$31,524	32,253	32,982	33,711	34,440	35,169	35,898	36,627	37,356	38,085	38,814
Reg-Insurance-Health	53600	90%	Mean	\$31,524	32,253	32,982	33,711	34,440	35,169	35,898	36,627	37,356	38,085	38,814
Reg-Insurance-Dental	53700	90%	Mean	\$31,524	32,253	32,982	33,711	34,440	35,169	35,898	36,627	37,356	38,085	38,814
Reg-Insurance-Life	53800	90%	Mean	\$31,524	32,253	32,982	33,711	34,440	35,169	35,898	36,627	37,356	38,085	38,814
Reg-Insurance-LT Disability	53900	90%	Mean	\$31,524	32,253	32,982	33,711	34,440	35,169	35,898	36,627	37,356	38,085	38,814
Temp-Salary SS Only	54100	90%	Mean	\$828	828	828	828	828	828	828	828	828	828	828
Temp-FICA	54300	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Temp-Medicare	54400	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
OverTime-Pay-Career	54800	90%	Mean	\$29	29	29	29	29	29	29	29	29	29	29
OverTime-FICA	55000	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
OverTime-Medicare	55800	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
PIL-Annual Leave	56100	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
PIL-Sick Leave	56200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
LongTerm	56600	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Salary-Allowance-Clothing/Shoe	58500	90%	Mean	\$3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879
Salary-Allowance-Cat Printers	58600	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Salary-Allowance-Car	58700	90%	Mean	\$2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138
Salary-Allowance-Cell Phone	58800	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Salary-Allowance-Travel	58900	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Shift Pay-Cat	57100	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Shift Pay-Medicare	57200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Supplies-Cat	57300	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Supplies-Office	57400	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Computers - New	60300	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Computers - Replacement	60300	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Monitors - New	60200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Monitors - Replacement	60200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Laptops - New	60200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Laptops - Replacement	60200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Printers - New	60200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Printers - Replacement	60200	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Hardware - New	60250	90%	Mean	\$12	12	12	12	12	12	12	12	12	12	12
Hardware - Replacement	60250	90%	Mean	\$12	12	12	12	12	12	12	12	12	12	12
Supplies-Packaged Software	60300	90%	Mean	\$40	40	40	40	40	40	40	40	40	40	40
Supplies-Warehouse	60375	90%	Mean	\$39	39	39	39	39	39	39	39	39	39	39
Supplies-Cannal Copier/Imp	60400	90%	Mean	\$84	84	84	84	84	84	84	84	84	84	84
Supplies-Professional	62225	90%	Mean	\$13,997	13,997	13,997	13,997	13,997	13,997	13,997	13,997	13,997	13,997	13,997
Services-Legal	64000	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Package / Shipping	64000	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Cellular Phone & User Charges	64040	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Expense Report Mileage & Park	64150	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Bus-Mile To/From Work (Lohn)	64180	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Training & Conferences	64240	90%	Mean	\$2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764
Printing/In House	64300	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Printing Outside	64331	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Advertising	64300	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Recruitment	64300	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Recruitment - Other	64340	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Recruitment - Professional	64800	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Recruiting Fees & Permits	64810	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Awards Programs	64820	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Safety Supplies Training & Soc	64800	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Inf Soc-Cat Vehicle Repair	65110	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Inf Soc-Cat Fuel	65120	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Inf Soc-Cat Fleet Overhaul	65130	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Purch Vehicle New	67600	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
CPD-Engineering	68110	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Adjustment	68110	90%	Mean	\$0	0	0	0	0	0	0	0	0	0	0
Unlaid 2														
Total				\$277,856	\$339,620	\$348,278	\$358,257	\$368,093	\$378,346	\$388,984	\$399,916	\$411,154	\$422,712	\$434,603
				0%	22%	3%	-3%	3%	3%	3%	3%	3%	3%	3%

% Change from Previous Year

Table 21
 Aurora Water
 Financial Plan - Storm Drain Fund: Final Approved
 Capital Improvement Costs - Capital Costs Only (current dollars)

Project Description	Project ID	Budget Yr.																
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019						
2nd Creek Detention Pond (S-243)	Storm Drain																	
54" Shop Ck Storm Sewer Rehab	Storm Drain	1,799,350	125,000	800,001														
8th-Havane Drainage Improvement SDCI	Storm Drain	148,476	785,159															
Asset Mgmt System & Implementation SDCI	Storm Drain		41															
Barometer Ditch Improvements	Storm Drain		2,482	3,844,905														
Bodley Dr Trb Outfall SDCI	Storm Drain	1,000,000	1,894	3,030,002														
Carson Pond Phase 3 Imp	Storm Drain	799,063	757,181	33,987														
Chick Split Chnl SDCI	Storm Drain		383,814	4,606,108														
Cir Center Outfall Rehab, SDCI	Storm Drain	2,355,097	22,182															
CIP Program Mgmt SDDV	Storm Drain	418,260																
CIP Pipe Rehab	Storm Drain		104															
Coal Creek Tributaries Study DV	Storm Drain	75,000																
Concrete Channel Rehab	Storm Drain	3,021,634	482	1,921,635														
Developer Cost Share SDDV	Storm Drain	355,881	223,048	1,602,803														
E-Foliage Ck Detention SDDV	Storm Drain	1,188,596	346,688	628,155														
E-70 Curbside Reg Drain Imp	Storm Drain																	
Eately Creek Outfall Improve SDCI	Storm Drain	10,936	6,698	1,788,203														
Fluorimons Drainage Imp SDDV	Storm Drain	125,000		125,000														
Flood Warning System SDCI	Storm Drain																	
Future Maintenance Facd SDCI	Storm Drain																	
Granty/Stable Mar Plan II SDDV	Storm Drain	155,001																
Haven Acres Outfall	Storm Drain																	
Hutchinson Channel Rehab	Storm Drain		87,321	1,915,339														
Hutchinson Channel WQ Forebay	Storm Drain																	
Ironside 1st & 2nd Ck Imp - SDCI	Storm Drain	212,162																
Ironside 1st & 2nd Ck Imp - dv	Storm Drain	338,487																
Kings Pkdt Drainage Improvements	Storm Drain																	
Laford/11th Ave Storm Sewer SDDV	Storm Drain																	
Levee Certification	Storm Drain																	
Last Creek Study SDDV	Storm Drain	200,000	856															
Lower Westley Imp SDCI	Storm Drain																	
Lowy 11th Avenue Outfall - DV	Storm Drain																	
New Ops Control Center SDCI	Storm Drain																	
Parker Arroyo Drainage Outfall SDCI	Storm Drain																	
Piney Ck OSP SDDV	Storm Drain	75,000	1,771															
Rochin Horse Upper Piney Creek	Storm Drain	2,625,684	33,980	2,159														
Stable Ditch Detention Pond SDCI	Storm Drain	1,755,920		1,808,598														
Stand Creek Erosion Control	Storm Drain	489,690																
Stand Ck Levee SDCI	Storm Drain																	
Stand Ck Trb Oil Spc/Mulch/Culx	Storm Drain	1,231,484	44,803															
Stue Ck Erosion Abate SDCI	Storm Drain	1,829,529		684,697														
Storm Drain System Improvement	Storm Drain																	
Structural Rehab	Storm Drain																	
Tolgate Ck WDP/HAD SDDV	Storm Drain																	
Upper 1st Ck-70 Detention Ponds	Storm Drain	100,000	356	217,563														
Upper Piney Ck & Tributaries SDDV	Storm Drain																	
Upper Piney Ck Stab	Storm Drain	8,977		1,311,772														
Upper Senae Intake/WI/Qual SDCI	Storm Drain			50,171														
Urban Drainage Commitments	Storm Drain			2,454,525														
Water Quality Imp SDCI	Storm Drain	1,388,359	100,000	462,000														
Cherry Creek Sillway Channel - SDCI	Storm Drain	508,063																
Allura Montview Storm Sewer	Storm Drain	1,539																
Adjustments for 2010 Lapses	Storm Drain		591															
Stormwater Management Plan	Storm Drain																	
Infrastructure Upgrade/Mod	Storm Drain																	
Industrial Upgrade/Mod	Storm Drain																	
Year End Adjustment	Storm Drain																	
Previous Year's Unexpended Appropriation																		
Scenario-Specific Increases to Capital Spending																		
Total		116,167,417	0	0	0	19,452,286	13,484,801	9,783,486	4,896,651	4,180,188	3,629,050	3,737,346	3,208,585	0				
Expanded % of Cash Expenditure to Appropriated Totals		\$6,229,227	\$3,201,142	\$28,580,027	\$26,989,602	\$24,408,740	\$15,655,537	\$13,933,960	\$12,086,865	\$12,457,822	\$10,698,519	\$7,217,170						
		100%	100%	32%	50%	60%	70%	70%	70%	70%	70%	70%	70%					
TOTAL CASH EXPENDITURE		\$6,229,227	\$3,201,142	\$9,127,741	\$13,484,801	\$14,645,244	\$10,958,876	\$9,753,772	\$8,467,806	\$8,720,475	\$7,487,564	\$5,052,019						

Table 23
 Aurora Water
 Financial Plan - Storm Drain Fund: Final Approved
 Debt Service Schedules on Outstanding Bonds

Description	Notes	Budget Yr.										Projected				
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Revenue Bonds w/ Coverage Requirements																
2006 Sewer Revenue (Note 1)	1st Lien	\$1,475,932	\$1,475,223	\$1,011,913	\$1,010,981	\$1,012,233	1,010,991	1,011,963	1,010,991	1,012,179	1,012,230	\$1,012,095				
Total up to System Projection	1st Lien	(6,856)														
Total Revenue Bonds w/ Coverage		\$1,469,076	\$1,475,223	\$1,011,913	\$1,010,981	\$1,012,233	1,010,991	1,011,963	\$1,010,991	\$1,012,179	\$1,012,230	\$1,012,095				
Other Debt Service w/o Coverage Requirements																
None																
Total Other Debt Service w/o Coverage		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Outstanding Debt Service		\$1,469,076	\$1,475,223	\$1,011,913	\$1,010,981	\$1,012,233	\$1,010,991	\$1,011,963	\$1,010,991	\$1,012,179	\$1,012,230	\$1,012,095				

note: enter annual principal and interest payments for outstanding issues only
Note 1 - Currently debt service on the 2006 Revenue Bonds is split between Sewer and Storm Drain in accordance with actual spending of the proceeds at the end of 2006
After all proceeds are spent, the final split will be calculated and debt service will be adjusted accordingly.

Table 24
 Aurora Water
 Financial Plan - Storm Drain Fund: Final Approved
 Projected New Debt and Debt Service

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenue Bonds w/ Coverage Requirements											
Nat Proceeds Needed	\$0	\$0	\$0	\$0	\$4,159,003	\$0	\$9,334,152	\$0	\$9,613,367	\$0	\$1,256,094
Repayment Term (yrs)	30	30	30	30	30	30	30	30	30	30	30
Coupon Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Month of Issue	7	7	7	7	7	7	7	7	7	7	7
Issuance Costs (% of Nat Proceeds)	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Issuance Cost	0	0	0	0	62,385	0	140,012	0	144,201	0	18,841
Debt Service Reserve	0	0	0	0	270,549	0	642,240	0	661,457	0	98,425
Total Debt Proceeds Required	\$0	\$0	\$0	\$0	\$4,491,937	\$0	\$10,116,405	\$0	\$10,419,019	\$0	\$1,361,351
Annual Debt Service Payment (rounded)	\$0	\$0	\$0	\$0	\$292,000	\$0	\$656,000	\$0	\$717,000	\$0	\$94,000
Prorated Debt Service Payment - current series only	\$0	\$0	\$0	\$0	\$146,000	\$0	\$348,000	\$0	\$359,000	\$0	\$47,000
Annual Debt Service Payment - all projected issues	\$0	\$0	\$0	\$0	\$146,000	\$292,000	\$640,000	\$988,000	\$1,347,000	\$1,705,000	\$1,752,000

Table 27
Aurora Water
Financial Plan - Storm Drain Fund: Final Approved
Other Funding for Capital Projects

Project Description	Budget Yr.										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Plant Investment Fees (Development Fees)	\$315,616	\$5,354	\$165,123	\$170,292	\$176,255	\$182,851	\$189,851	\$197,294	\$205,223	\$213,683	\$222,726
Scenario-Specific Adjustments to Develop. Fees	0	0	0	0	0	0	0	0	0	0	0
Non-Debt Funding - Scenario-Based	0	0	0	0	0	0	0	0	0	0	0
Total	\$315,616	\$5,354	\$165,123	\$170,292	\$176,255	\$182,851	\$189,851	\$197,294	\$205,223	\$213,683	\$222,726

Table 29
Aurora Water
Financial Plan - Storm Drain Fund: Final Approved
Minimum Fund Balances/Restricted Reserves

Project Description	Projected											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Debt Service Reserve Requirements - Prj. Issues												
Operating Reserve	\$0	\$0	\$0	\$0	\$270,549	\$270,549	\$912,789	\$912,789	\$1,574,241	\$1,574,241	\$1,650,666	
Capital Reserve	\$1,867,000	\$1,837,000	\$1,921,000	\$2,270,000	\$2,329,000	\$2,392,000	\$2,457,000	\$2,524,000	\$2,593,000	\$2,664,000	\$2,739,000	
2008 Series Reserve												
CWRPDA Reserve												
Encumbered CIP Carried from Prior Year	0	0	19,452,286	13,484,801	9,763,496	4,698,661	4,180,188	3,629,060	3,737,346	3,208,956	2,155,151	
Total	\$1,867,000	\$1,837,000	\$21,373,286	\$15,754,801	\$12,363,045	\$7,358,210	\$7,549,977	\$7,063,849	\$7,904,387	\$7,447,196	\$6,563,817	

Table 30
Aurora Water
Financial Plan - Storm Drain Fund: Final Approved
Capital Project Funding Sources

Project Description	Projected										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Capital Projects	\$22,396,644	\$3,201,142	\$9,127,741	\$13,484,801	\$14,645,244	\$10,958,876	\$9,753,772	\$8,467,806	\$8,720,475	\$7,487,564	\$5,052,019
Net Revenues (After O&M and Debt Service)	\$4,845,945	\$5,407,727	\$6,007,042	\$4,701,696	\$4,463,166	\$4,232,109	\$3,803,702	\$3,385,189	\$2,962,549	\$2,552,262	\$2,464,681
Other Funding (Non-Debt)	315,616	5,364	165,123	170,282	175,255	182,851	189,851	197,294	205,223	213,663	222,726
Interest Earnings	582,761	532,221	560,439	455,964	323,192	208,454	189,346	186,441	186,538	192,314	139,723
Bond Proceeds	0	0	0	0	4,491,937	0	10,116,405	0	10,419,019	0	1,351,351
Use of Fund Balance	16,051,321	0	2,395,136	8,156,849	5,190,693	6,335,462	0	4,698,881	0	4,529,305	864,538
Total	\$22,396,644	\$5,945,302	\$9,127,741	\$13,484,801	\$14,645,244	\$10,958,876	\$14,299,303	\$8,467,806	\$13,775,329	\$7,487,564	\$5,052,019

Appendix H - Works Cited

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