November 13, 2017

The Honorable Michael Varney, Mayor
City of Torrington
P O Box 250
Torrington, WY 82240

Subject: Water and Sewer User Charge Analysis Report

Dear Mayor Varney:

Attached is your water and sewer rate analysis report package.

There are some important changes in the revised report and rate analysis models. I wanted to make this information as easy to read, understand and compare to the previous report as possible. To do that, I included a sub-section on page 9, entitled, "Important Changes to This Report." I think most folks will be able to read this sub-section, recall the previous report and have a pretty accurate understanding of how this one is different.

I also want to say here that I was very pleased with questions, comments and feedback I got from Korry Lewis, the attorney who represents the South Torrington Water and Sewer District. I have been told that the City's relationship with the Districts has been rocky. But, Ms. Lewis' demeanor and participation gave me a strong message that the District really does want to make the relationship work. They just want to make sure they are being assessed fair rates.

Along those lines, the representatives for the Huckfeldt truck wash and Torrington Livestock Markets also seemed very constructive. Their bills would go up more than almost all other customers, but I think they also want billing to be fair.

I think the representative for the West Highway Water and Sewer District, who read the statement at the meeting on August 9, was trying to show that they are interested in the same things as the others – fairly structured rates. It just may be that they are not as far along in learning the details of the analysis. I suspect they will be gratified that the revised sewer rate analysis model shows that their rates, rather than going up slightly, would actually go down significantly. Granted, much of that reduction would go away after two additional years of phased-in increases, but their rates would end up being lower than they are now. That rate reduction was not at all a "policy play" on my part. It was the result of lowering my assumption about capital improvement costs to come and then classifying those costs appropriately – it was math. If costs come in higher, the math would take rates the other way. But, if I calculate rate revisions then, those rates would still be fairly structured.

Finally, I am sure you and the council members know of other cities and districts that also need rate setting help. As you run into these folks at league of cities meetings, WARWS meetings and other venues, I hope you will tell them about my services. I get a lot of my business by referrals from past clients and I hope to be able to trace several future clients back to my work with Torrington.

Best regards,
GettingGreatRates.com

Carl

Carl E. Brown
President

Enclosure

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Water and Sewer Rate Analysis Report

City of Torrington, Wyoming

Prepared November 13, 2017

Carl Brown, President
GettingGreatRates.com, LLC

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Executive Summary

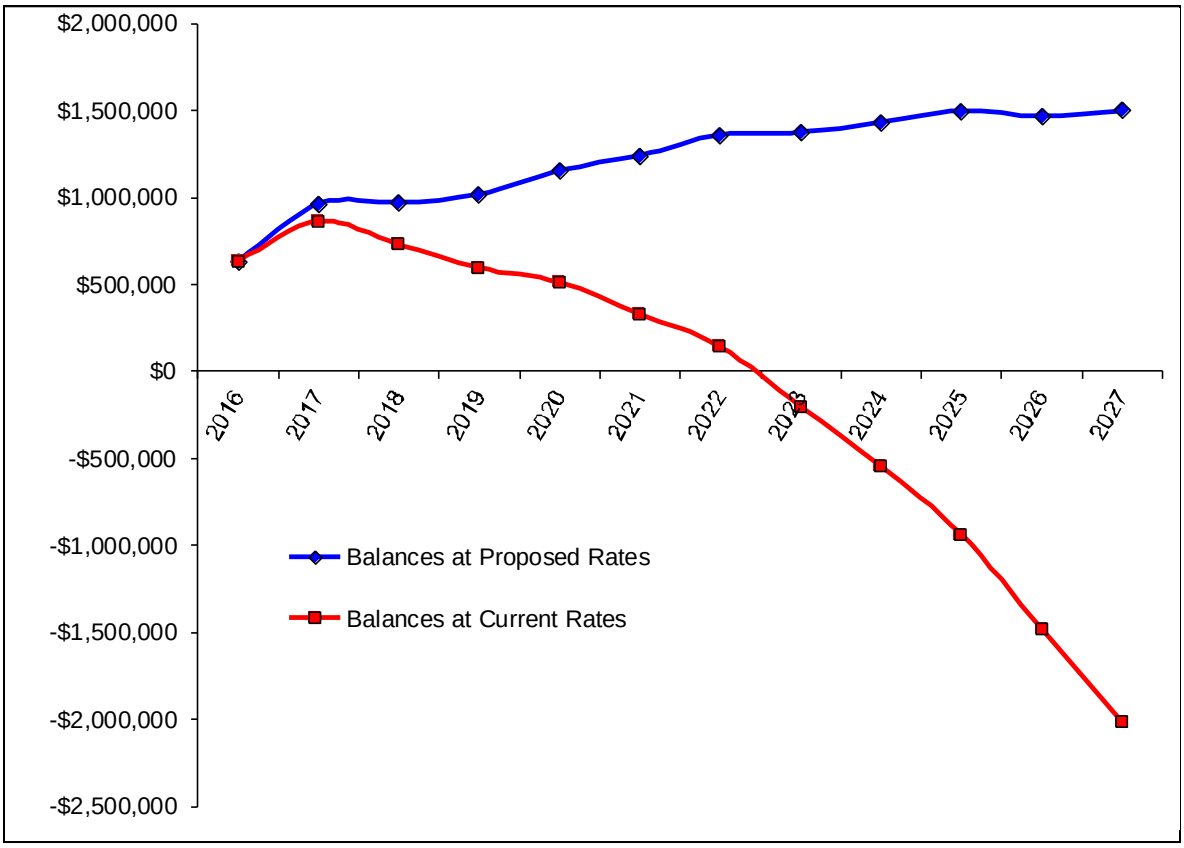
The City of Torrington, Wyoming (the City or you), engaged GettingGreatRates.com (me, we or I), to provide cost of service rate analyses for the City's water and sewer utilities. These analyses establish a ten-year financial plan and recommended rates and fees with which to fund that plan.

Financial Plan and Its Drivers

- Water revenues were found to be somewhat too low to fund all current system costs, but costs will moderate, requiring an initial revenue increase of only 3.9 percent. After the initial adjustments, water rates and fees should be increased by two percent per year, allowing the fund balance to slowly increase to the desired reserve target over time. In a few years, the sewer fund could go negative, so the excess water fund reserves would likely be loaned to the sewer fund to get it through that negative balance period.
- Sewer revenues are markedly too low and need to go up on the order of 45 percent initially. This initial increase is assumed to be spread almost evenly over the first three years. The main driver of such increases will be expensive system improvements that should commence in the next two to three years. After the initial adjustments, sewer rates and fees should be increased by six percent per year for seven years, slightly more than the expected inflation rate, enabling the fund balance to recover from a high-expense period that is approaching.
- In both systems, rates need to be restructured to make them fairer.
- The South Torrington Water and Sewer District, (STW&SD) and the West Highway Water and Sewer District (WHW&SD), two water and sewer districts the City serves, have disputed the rates the City assesses to them. These analyses are intended to help the City arrive at rates that satisfy State law and are acceptable to the Districts.
- The costs to operate and maintain the systems will experience inflation, generally assumed to be four percent per year in the models.

The following Charts A and B, present the projected annual balances in the water and sewer funds, respectively. These balances are based upon revenues to be generated by the current rates and the modeled rates after all operating and system improvement costs have been paid each year. Chart A demonstrates that the water utility fund needs a slight rate increase. Chart B shows need for a substantial sewer rate increase to achieve positive and strong reserves in that fund.

Chart A - Annual Water Fund Balances After Paying All Operating and CIP Costs



This chart demonstrates that the water fund balance is currently fairly strong. It would fall off if rates are not increased but increase to the level I recommend under the modeled rates, based upon your annual operating, debt and repair and replacement costs.

Chart B - Annual Sewer Fund Balances After Paying All Operating and CIP Costs

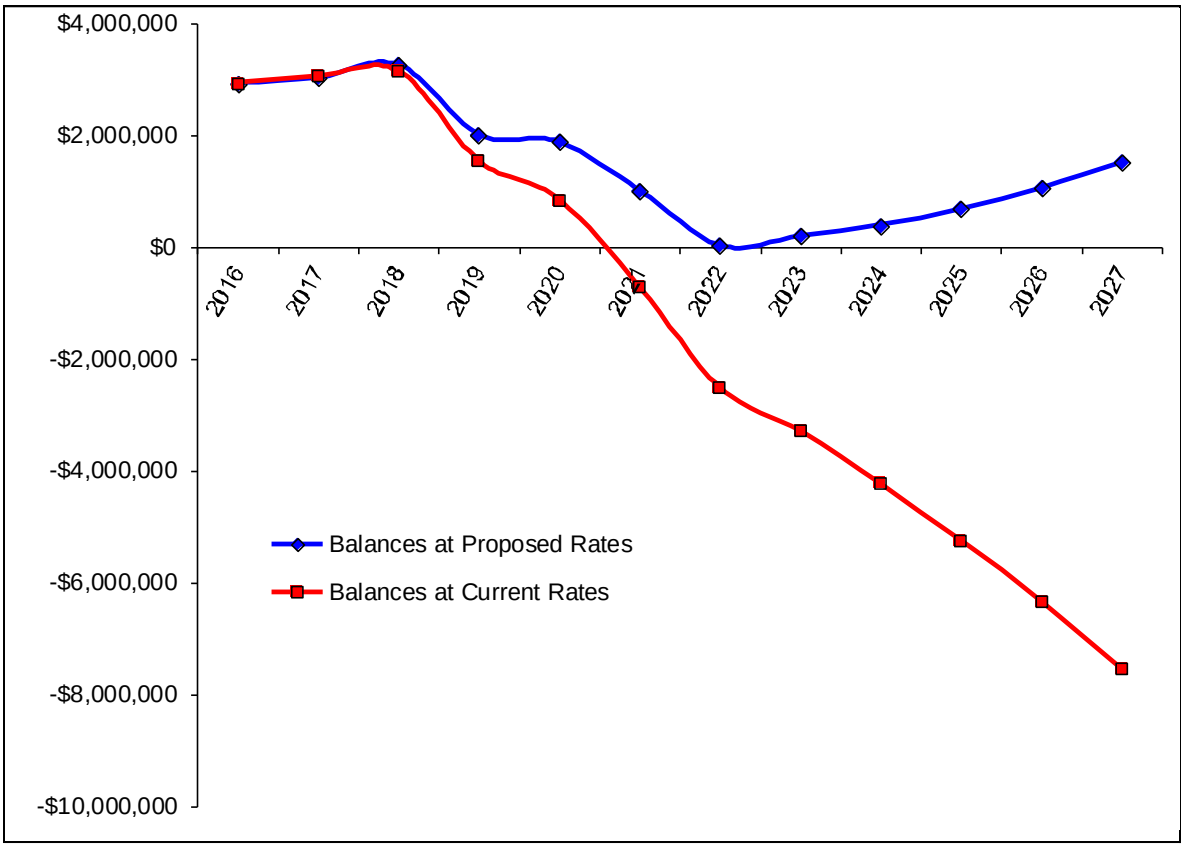


Chart B above should be somewhat disconcerting because the sewer fund's balance is projected to drop to near zero in 2022, even under the modeled, higher rates. However, the balance will recover after that. I am hopeful that some of the system improvement needs estimated so far will turn out to not be needed. That could improve the fund balance situation dramatically. Sewer rates have been modeled to be phased-in over the next three years. That will give your engineering firm some time to determine what improvements will be needed and at what costs. If some of the improvement needs do not come to pass, you should be able to slow down some of the rate increases modeled to occur in later years.

Effect of Proposed Rates on a Small-meter Residential Customer

There are too many rate classes and water meter sizes to allow depiction of the effect of the modeled rate adjustments on all customers. However, most of your water customers are small-meter, residential customers, so it is useful to examine the effects of these adjustments on that set of customers. Small-meter sewer customers are almost the same set of customers.

Eighty-one percent of the small-meter, in-city residential water customers use 20,000 gallons or less water per month. This class of customers is also, by far, the largest class. Thus, the following table depicts the rate change effects on a majority of your water customers.

Table A - Rate Adjustment Effects on Residential Water Customers

	Gallons of Use per Month	Current Bill	Modeled Bill	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Small-meter, Residential Volume Use, Bills and Bill Changes	0	$30.00	$33.94	$3.94	13%
	1,000	$30.00	$33.94	$3.94	13%
	2,000	$30.00	$33.94	$3.94	13%
	3,000	$30.00	$33.94	$3.94	13%
	4,000	$30.00	$33.94	$3.94	13%
	5,000	$30.00	$36.34	$6.34	21%
	6,000	$30.00	$38.73	$8.73	29%
	7,000	$30.00	$41.12	$11.12	37%
	8,000	$30.00	$43.52	$13.52	45%
	9,000	$32.00	$45.91	$13.91	43%
	10,000	$34.00	$48.31	$14.31	42%
	15,000	$44.00	$60.28	$16.28	37%
	20,000	$54.00	$72.25	$18.25	34%

All residential water customers will see their bills go up. Higher volume customers' bills will go up the most.

Table B - Rate Adjustment Effects on Residential Sewer Customers

	Gallons of Use per Month	Current Bill	Modeled Bill	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Small-meter, Residential Volume Use, Bills and Bill Changes	0	$21.53	$23.38	$1.85	9%
	1,000	$21.53	$26.27	$4.74	22%
	2,000	$21.53	$29.16	$7.63	35%
	3,000	$21.53	$32.05	$10.52	49%
	4,000	$24.04	$34.94	$10.90	45%
	5,000	$26.55	$37.83	$11.28	42%
	6,000	$29.06	$40.72	$11.66	40%
	7,000	$31.57	$43.61	$12.04	38%
	8,000	$34.08	$46.50	$12.42	36%
	9,000	$36.59	$49.39	$12.80	35%
	10,000	$39.10	$52.28	$13.18	34%
	15,000	$51.65	$66.73	$15.08	29%
	20,000	$64.20	$81.18	$16.98	26%

All residential sewer customers will see their bills rise, the least for low volume customers, more for slightly higher volume customers and then the increases, on a percentage basis, drop off as volumes go still higher. Sewer volume use is skewed more heavily to the lower volumes. Thus, few customers use over 10,000 gallons per month. Please note: Table B, reflects only the increase for the first year. Sewer rate increases are to be phased-in over three years so in the second and third years, all sewer bills will go up an additional 15 percent in the second year and again in the third year.

Rates for the Districts

I developed the rate analysis models using cost of service principles. (While the phased-in increases described immediately above may not be cost to serve on a current cost basis, the resulting structure is based upon costs that are projected to occur soon.) Such principles of cost-based rates are required by Wyoming State Law for out of City limits and wholesale service situations. Thus, I am hopeful that these rates will satisfy the Districts' rate structure concerns.

Stormwater

Stormwater flows are a significant problem for the sewer system. The Districts, Torrington Livestock Markets (TLM) and the Huckfeldt truck wash (Huckfeldt) all contribute significant stormwater flows. The City should investigate assessing additional surcharges for excessive stormwater flows into the sewer system. It should also investigate developing a stormwater utility to comprehensively manage stormwater and set rates for stormwater using the same principles and methods, with slight modifications, that I used in the water and sewer utilities. I analyze stormwater rates, too, so unless you want to, you do not have to try to figure out how to do this on your own.

Important Changes in This Report

In summary fashion, I want to tell readers about some changes included in this report and the models as compared to the previous report and models. Some of these changes cascaded into other changes or effects, so I will mention those, too. All these changes are discussed further in the body of the report but mentioning them here should help many to better understand what is different this time.

These changes were requested by participants of the August 8 and 9, 2017, meetings held by the City as well as feedback subsequently given to me.

1. Korry Lewis, attorney for the South Torrington Water and Sewer District, later called, "STW&SD," asked me to calculate STW&SD's initially adjusted sewer rates on a future cost basis with follow-up across the board increases for future years. That would have STW&SD's rates be adjusted in the same manner and on the same schedule as "regular" customers' rates.
    a. To be consistent, I calculated STW&SD's water rates the same way.
    b. I calculated the sewer rates for West Highway Water and Sewer District," later called, "WHW&SD," that way, too.
2. Ms. Lewis also pointed out an error in one table of the model concerning STW&SD's sewer minimum charge in the previous rate analysis model. While that error did not affect STW&SD's bills, based on the recommended rates, it was corrected in the new model.
3. Likewise, Dan Scafdaul, attorney for Torrington Livestock Markets, pointed out an error in one table of the model concerning the Market's minimum charge. That error was like that of STW&SD's bills and it, also, was corrected in the new model.
4. City staff and the City's attorney believe that I classified operations personnel and some related costs too low as they relate to sewer service the City provides to the Districts. Essentially, City operations staff spend proportionately more time dealing with provision of District service than the rate at which average customers use the facilities. Therefore, I have increased the percentages for such costs to 60 percent. This is reflected in Table 9B, of the sewer model.

Introduction

The City of Torrington, Wyoming, later called "the City" or "you," hired GettingGreatRates.com, later called "me," "we" or "I" to perform rate analyses of the water and sewer utilities, produce a report of my findings and recommendations and provide you with guidance on rate setting. The South Torrington Water and Sewer District, later called, "STW&SD," and the West Highway Water and Sewer District," later called, "WHW&SD," and together called, "the Districts," are key players in these analyses and will be discussed at length in this report.

This report is the culmination of a process where I submitted information and data inquiries to City staff. Staff replied. I subsequently modeled portions of the City's finances and rates using that data and submitted those items for review and feedback. City staff and a few others assisting the City reviewed those draft submittals to assure accuracy and in some instances, they corrected data. Eventually I submitted a full draft report. Again, City staff and a few others reviewed and gave me feedback to assure that the final report package depicted the situations correctly. With that feedback, I prepared and submitted a "final" report package, dated July 13, 2017.

Subsequently, on August 8 and 9, 2017, the City convened two meetings which I attended. The first meeting was for executive staff and the Council to review the report, hear my thoughts, findings and rate recommendations and discuss them. Because of the dispute with the Districts, this meeting was closed to the public.

The second meeting was a public meeting of the Council. I again presented my findings, thoughts and recommendations. This meeting was heavily attended by representatives of the Districts, Torrington Livestock Markets (TLM), the Huckfeldt truck wash (Huckfeldt) and several members of the general public. At this meeting, and subsequently, STW&SD's attorney asked for clarification of a rates issue. She also asked for STW&SD's rates to be calculated on a phased-in basis, like other customers' will be. These issues were discussed in the "Important Changes in This Report" sub-section above.

A week later, the attorney representing the Torrington Livestock Markets (TLM) called and asked for some clarifications of TLM's rates. And, City staff and the City attorney provided additional feedback. These issues were also described above and will be discussed later, as well.

Having received comments and questions from the City and the several customers mentioned above, I reviewed the models and made several adjustments. I also rewrote this report. While the rate results for sewer are quite different now, I made few modeling changes. Thus, those who previously read the original report will find this one to be quite familiar, structurally.

The City desired such analysis and reporting so it could set rates adequately and fairly but because of the rates disputes with the Districts, such rate setting help was especially important.

As mentioned, the Districts have disputed the rates they have been assessed by the City for some time now. Both receive sewer transportation and treatment by the City. STW&SD also receives water from the City. For the Districts (and non-potable water customers), my analyses calculate individualized "cost to serve" rates for those classes of customers.

In this report, you will see some passages in ***bold and italics***. That font denotes when I am discussing uniquely, or at least primarily, issues concerning the Districts.

Plain text denotes that I am discussing issues that apply to other customers or they apply to all customers including the Districts without differentiation.

I am not an attorney and I do not purport to offer legal advice. But, necessarily, I must model utility rates in the shadow of State law.

I understand that Wyoming Statutes, Title 15, Chapter 7, Article 6, empowers cities and towns, in a prescribed way, to recover the costs to provide water service to customers outside of the city from those customers. Eligible costs are enumerated in the statute to include a proportionate share of the cost of depreciation and debt service, among others. The rates I designed do that, as described later. Although that law does not seem to specifically address sewer rates, to be consistent, I calculated sewer rates in the same way.

Cost to serve modeling, somewhat modified at the request of City representatives, will have most water bills go up. Sub-customers, such as apartments in multi-unit facilities, would see their bills go down.

Sewer bills would mirror water bill changes except that overall sewer bills need to go up significantly more.

As to the structure of this report, water is covered first and sewer last. Many things or issues that apply to one utility also apply to the other utility. To keep the report as brief and clear as possible, when an issue applies to both utilities, I expound upon it in the water Section of the report. If such an issue applies equally to the sewer utility, I do not even mention it there. But if an issue applies to the sewer utility with some variation, I expound upon those differences in the sewer Section. Therefore, if you read about an issue in the water Section and see nothing about it in the sewer Section, the description in the water Section also holds true for the sewer Section.

The report package is composed of two parts.

- The first is a narrative report that tells readers what should be done to each utility's rates and why.
- The second part is composed of supporting documentation: a copy of a letter written on behalf of STW&SD by the District's attorney and printouts of the scenario spreadsheet models for each utility. The latter are integrated calculations that mathematically depict or "model" the utilities' situations to arrive at the recommended rates for each, given the circumstances considered in each model.

The models are named:

- "Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)," later called, "Model 1," and
- "Torrington, WY; Sewer Rates Scenario 11-13-2017 (Model 2)," later called, "Model 2."

As you read this report, please keep this in mind. This report does not *direct* the City to do anything. Actions you take or do not take are strictly up to you. The report is meant to inform and educate so you can then make well-informed decisions about actions to take. And the report and models are not legal recommendations. For legal issues consult your attorney.

Rate Calculation Basis Used for the Districts

As described in the American Water Works Association's M1 Manual, it is appropriate to use the "utility-basis approach" in the situation where a government-owned utility serves customers outside of its regular (city limits) service area or when it serves wholesale customers. Thus, this approach is appropriate in the case of service to the Districts. This approach is different from the cost-needs approach (the other common approach) used for other customers in only two main ways:

- *Real-time capital improvement and debt costs are replaced with annual depreciation, and*
- *The utility is entitled to collect a return on its "rate base," which is the capital invested in plant and appurtenances. This return is somewhat analogous to making a profit.*

It appears to me that Wyoming State law mandates rates in situations like the Districts being served by the City to be set using, with one exception, the utility-basis approach. The exception to this approach is that Wyoming State law does not seem to allow a government to make a return on rate base – make a profit – as is the normal best practice for this approach. I modified my calculations accordingly.

With this difference in mind, I calculated in-service area customers' rates using the cost-needs approach. I calculated the District's rates using the utility-basis approach, except without a return on rate base.

All of that said, I must point out that, the City's financial and other records do not always classify utility costs by function. (That is normal.) Classification of functions is needed to determine what costs to attribute to the various services and customers. In Table 8 of each model, I classified costs for in-city customers on an average cost basis. Working with City staff, I did function classifications for other kinds of customers, including the Districts, in the Table 9s of each model, calling the resulting amount a "marginal" cost to differentiate those costs from the average costs for in-city customers. These "marginal" costs reflect the fact that the Districts do not cause costs to occur at the same rates as do in-city regular customers.

Few if any costs can be directly attributed to STW&SD versus WHW&SD. Therefore, I did not attempt to separate sewer costs based upon which of the Districts they benefit. I attributed such costs to the Districts equally on the bases of the meter sizes that serve each and the volumes purchased by each. To arrive at a basis for calculating District rates, the parties are simply going to have to reach a consensus on the cost bases. I offer my cost classifications as that basis.

Cost-based Rate Calculations

To give you the "bigger picture" of rate analysis, as I do it, and to make it easier for you to read and understand the rest of this narrative report and the analysis models, a tutorial on my methodology is in order.

When I analyze rates for government-owned water and sewer utilities, and the utility has its costs classified by their function, I use the cost-needs approach. The approach is exhaustively described in the American Water Works Association's "M1 Manual, Principles of Water Rates, Fees and Charges," Seventh Edition. With only minor modifications to account for wastewater strength, this approach works equally well for sewer rates, too. This manual, in use since the 1960s and periodically updated, is considered by many to be the "Bible" of water and sewer rate setting best practices.

The cost-needs approach results in rates that are called, "cost to serve" or "cost of service" rates. Simply stated, the costs for a targeted time period, usually in the near future, are classified as "fixed," "variable," "capacity to serve" or some combination of the three. Fixed costs are converted to a minimum charge. Variable costs are converted to a unit charge. Capacity costs are converted to some combination of system development fees and surcharges to the minimum charge.

The first cut of this classification process is done in Table 8 of each model. Torrington's rates situation is complex so the "Average Fixed Cost/User/Month" from Table 8 of each model is used for calculating the base minimum charge. The "Average Variable Cost to Produce/1,000 Gallons" is the basis for calculating unit charges. But, with Torrington's more complex situation, I did not use the capacity cost-related columns for calculating capacity surcharges. I instead used Tables 11 and 13, which I set up to directly address the stipulations of the relevant Wyoming Statutes.

Cost to serve rates are considered by many, including me, to be the most mathematically fair and defensible rate structure. However, there are often good reasons to adopt rates that are at least somewhat different from true cost to serve rates. Thus, a cost-based rate analysis often is just the starting point for calculating the rates that a utility may eventually decide to adopt.

I usually recommend meter size-based minimum charges composed of two parts:

- One is the basic cost to make any level of service available to any customer. These are the so-called, "fixed costs." Billing, general administration and similar costs that are the same for all customers, regardless of "size," make up this part of the minimum charge. To make it easier to understand this concept, I use catch phrases. For this type of cost, the phrase is: *These costs are related to the fact that you have customers.*
- The other part of the minimum charge is a surcharge intended to recover all or part of excess or unusual capacity costs. These are almost always based upon water meter size because the ability of the different water meter sizes to sustainably pass peak flows (as determined by American Water Works Association studies) relate well to the cost of building infrastructure "big enough" to handle peak flows. *Capacity costs are related to the fact that a particular customer has a certain capacity to demand flow or service, regardless of how much flow or service they actually use.*

Rate Analysis, in a Nutshell

At its simplest, rate analysis helps a utility arrive at rates and fees that are adequate – they will pay all the utility's costs. The next level of complexity is to arrive at rates that, on an average cost basis, will enable the utility to recover fixed and variable costs "fairly." Most small water and sewer utilities need analysis only to this level of complexity – doing more results in rates that are overly complex.

Another level of complexity includes calculation of meter size-based minimum surcharges and system development (connection) fees. Another includes calculation of rates on a "marginal" cost basis, for special groups of customers. Yet another level is marginal cost basis calculation of rates for individual customers, such as a wholesale customer. These facets of analysis result in accurate but complex rate structures; appropriate for larger utilities with diverse customers.

Analysis can and should provide a sound basis for advising the utility to "go or don't go" concerning various actions it might take. Some of these actions are purely financial. Some, like the decision to enter into, or not enter into, a wholesale supply agreement, for example, include "hassle factor" and other non-financial issues.

With this structure, the smallest meter size customers end up paying the lowest minimum charge. As meter size goes up, a larger capacity surcharge is added to the basic minimum charge resulting in ever higher total minimum charges for larger meter size customers. Remember: It's not just how much water such customers use that determines how much they cost the utility. It's how big and robust they cause the utility to be built, because it has to be built robust enough to handle their maximum demand should they someday draw it.

Unit charges are related to the volume of service received. While unit charges can be structured in various ways, the revenues they generate should be adequate to pay those costs that are related to the flow that customers actually use. There are three main unit charge structures that I recommend in different situations:

- Some systems need "conservation rates," or, their administrations simply like the notion of encouraging customers to use less of the utility's services – "conservation rates." In this rate structure the unit charge goes up as volume used goes up. Most of us respond to, or at least we think twice about it, when we are assessed a higher price to buy more of something. Conservation rates are most appropriate in areas

with limited water supplies or in utilities that are bumping up against their capacity to produce water. Conservation rates are almost never used for pricing sewer service.

- Most systems use, and should use, level unit charges – a unit charge that is the same regardless of how much volume a customer uses. With level unit charges, everyone is assessed unit charges at the average unit cost. Such rates are the easiest to calculate, they are the easiest for a clerk to explain to a complaining customer on the phone and the revenues such rates will produce next year are the easiest to accurately predict. I like to tell most of my clients that if they are going to err either on the side of complex rates that precisely assess costs to each customer or simpler rates that round off some of the accuracy corners but are easier to administer, choose simple rates. Most water and almost all sewer service is assessed using level unit charges.
- The last major unit charge structure is called, "declining" rates. These are the reverse of conservation rates. I often call them, "use encouragement" rates. It is popular these days for many to belittle those who do not conserve resources at every opportunity. Declining rates are often scorned for that reason. However, if you have an ample water supply and ample infrastructure to produce and distribute it, doing so will not cause unintended bad (mostly environmental) consequences; and if you want to encourage high use (which often entails such users hiring more or better paid workers), declining rates make good sense. Declining rates are most appropriate in areas that have a high concentration of high water using industry or in an area where folks want to attract such users.

The City has, but in my opinion does not need, conservation rates. Your water supply and infrastructure to produce and deliver water are adequate to provide the water you need. Therefore, I recommend you assess level unit charges.

To complicate the aforesaid just a bit, rate setting is, indeed, about recovering costs. Job one of utility rates is to pay the utility's costs. But usually proper rate setting is also about building adequate reserves; preparing for expensive capital improvements; catching up on needed equipment repair, refurbishment and replacement; and covering similar needs. Thus, these soon-to-be-experienced costs or likely-to-be-experienced costs need to be factored into rates and fees, as well. Because time marches on and costs usually inflate over time, rate setting should take into account the need for future incremental increases to cover inflation. And, you cannot just assume that because the utility needs more revenue that your ratepayers will be glad to pay higher rates. Rate affordability, and the public's perception of affordability, must be addressed, too.

Even the simplest rates situation requires some complex and integrated calculations to account for these factors. For that reason, I build a spreadsheet model for each analysis that depicts, in virtual reality, the utility's real-life financial and rates situation.

These models are dynamic. When the initial rate increase is set to be higher, future inflationary increases can be lower. When minimum charges are set lower, unit or other charges need to be set higher to make up the shortfall. When system development fees are assessed, the utility's other charges can be lower. Such modeling enables me to do dynamic "what-if" scenario calculations. That enables me to arrive quickly at the "best fit" rates for each utility.

Coincidentally, such a dynamic model makes it easy to calculate rate and other changes over the next two or three years, too. For example, when we did your original rate modeling, you may have thought you would get a 25 percent grant on a capital improvement project that was approaching in three years. Fast forward three years. Now, you have just been told that grant is not going to happen. You must borrow the difference instead. It is a simple matter for us to go back to the original model, switch the grant to loan and re-run new rates for you. As long as a change does not affect your cost structure drastically, we can do the same for almost any other change. Keep that in mind as the months and years go by.

As you read through this report and examine the modeling, you will probably be struck by the complexity of it all. Please keep the above summary of cost-based rate calculations in mind as you read on. At their heart, the calculations are aimed at producing adequate and fairly structured rates. Having the math done for you, you can focus on the important things that you need to do – adopt adequate and fair rate structures. These will serve your ratepayers and your utility well.

Please keep two more things in mind:

- Time is money, often very big money, when it comes to rate setting. A rate increase delayed is a rate increase that must be even higher to reach the same reserve target. Get to know this report well but do not spend months mulling it over. Time will not make your rate setting task easier. Proceed deliberately but pretty quickly and make the needed changes. If you cannot make all the needed changes at the same time, make those that you can as soon as you can. That is especially important concerning in-City rates. You receive the vast majority of rate revenues from these customers so proceed with those adjustments as soon as possible. Even if that means you cannot adjust the Districts' or a few other high-profile customers' rates at the same time.

For the techie reader, the analysis model we use – a Microsoft Excel spreadsheet application we call, "CBGreatRates" – is usually 3.8 mega-bites in size. Each rate analysis includes one of these sheets.

For a 1,000-connection utility, for example, we use another spreadsheet, 12.1 mega-bites in size, to sort and calculate customer volume use. We use one of these sheets for each rate class. There are usually five or so for the simplest rates. Each of these sheets is linked to the client's usage data file, usually a few mega-bites in size, for importing usage data. Thus, an analysis for a 1,000 connection utility totals 65 or so mega-bites in size.

For some of our larger client utilities with more rate classes and more customers, total size of all the linked spreadsheets runs over 250 mega-bites. We run computers with lots of RAM and memory but some of the calculations for larger utilities can take around 90 minutes to run. When usage data sheet runtimes get long we usually switch to a database format application to speed up the heavy number crunching.

- You will get some complaints because some customers' bills will go up, some markedly. In my experience, most of the time, when the math is laid out for all to see, a few people will complain about higher rates for a month or two. But, or example, paying an additional $5.00 per month for assured good water service is not a "deal breaker" for most folks. We find that the typical residential customer's bill increase usually works out to a few dollars per month initially and a few dimes per month each following year. None of us wants to pay more, but that is quite reasonable for most folks.

Principles

I use several guiding principles when I help systems set their utility rates, fees and policies. As you read the report and the analysis models, keep in mind that my recommendations have been weighed against these principles:

1. Water, sewer and all other utilities are businesses, regardless of who owns them. Businesses must cash flow properly. Otherwise, they go out of business and your customers do not want that.
2. In addition to functioning in a business-like manner, a utility has a responsibility to its customers to strive to guarantee its long-term prosperity for their benefit. The customers expect the service to be there whenever they want to use it. Thus, a utility must err on the conservative side by building and maintaining strong reserves that will enable it to weather financial storms.
3. If a service costs the utility money, the utility should recover that cost from the most logical "person" if that makes good business and community administration sense. For example, generally "growth should pay for growth." Developers should fairly pay for their consumption of utility capacity by paying commensurate system development fees. Likewise, service users should pay for what they use. Each user or class of users should pay their fair share of service costs.
4. Sometimes contradicting point 3 above, if adjusting a rate, fee or policy will turn currently "good" customers into "bad" customers, or discourage development that the community desires, consider the necessity of the change carefully before making it. For example, while it may be warranted, raising the minimum charge markedly to your residential customers may make it very difficult for fixed, low-income customers to pay their utility bill. That may cause more of them to pay late or not pay at all. That may trigger the utility's attorney to write collection letters to those customers and eventually require shutoff of service. Thus, in the attempt to generate more net revenue by raising rates, net revenues may actually go down due to non-payment and payment collection costs. Likewise, stifling development with uncompetitive system development fees costs a utility in the form of additional paying customers. That forces existing customers to pay all the costs of the utility rather than sharing them with new customers.

General Issues

Concerning construction of the models, they all are essentially the same, only being customized as needed to fit the differences of the different types of utilities and different circumstances. The models were built to match the systems' actual financial statements as much as possible. However, the intent of rate modeling is to see to it that the resulting rates are adequate to pay all system expenses for the next 10 years, build and maintain responsible reserves and collect fees from customers on a fair basis. Because incomes and expenses in your financial statements were not always grouped in such a way as to enable the required rate calculation methodology, the models do not always match your statements.

For modeling purposes, it does not matter whether funds are held in the general system account, a debt service sinking fund, repair and replacement fund, etc. Therefore, the model accounts for funds in a more simplified way than you do. When it comes to segregating funds, staff knows best how to do that so the model does little in this regard and leaves the segregating up to staff.

Several line graph charts in the analysis model graphically depict some things which would be difficult to pick out of the tables. In all the charts, the **blue line** represents what would happen under the **recommended** rates and the **red line** under the **current** rates. Financial trends for the red lines are (generally) bad. Those for the blue lines are (generally) good. Review the definitions section of the model to learn the meaning of terms used in the charts.

I will say it simply, like this. Chart 8 depicts reserve levels under the existing rates (red line) and the modeled rates (blue line). When the blue line goes up, that is a good thing for the utility. When the red line goes down, that is a bad thing, at least, if you decide to keep your current rates. If either line is headed down toward zero, that is a very bad thing that needs to change by reducing costs, if you prudently can, or increasing rates.

In contrast to Chart 8, Charts 3 and 4 in the models depict user rates. When the Chart 3 and 4 blue lines go up, meaning rates are going up, customers don't like that. But, the utility will be better funded as a result of those higher rates and that benefits ratepayers because it makes their utility more resilient and able to make improvements that will serve them better.

One thing you will notice in viewing the charts in the models is this. Sometimes, only one of the lines shows up. When that occurs, it means that all the lines are taking the same path (one line is covering up the others). For example, sometimes Chart 5 shows only one line – the working capital goal amount. When that happens both the current rates and the modeled rates' net revenues are adequate to satisfy the goal, so those two lines are hidden by the line for the goal. That is because, in the models, I programmed all funds that exceed what is needed to meet the working capital goal to "spill over" into the CIP and Debt Service fund reserve. Since the starting balance was greater than the goal and the current and proposed rates will both continue to meet this goal, only the goal line appears. But rest assured, the other two lines are underneath the goal line and that is a good thing.

Charts 6 and 7 can do the same thing, making it seem like the current rates are "just as good as" the modeled rates. But, Chart 8 will spell the difference between the two sets of rates. The modeled rates will generate more revenue and, thus, produce stronger total reserves. Since the working capital reserve gets truncated at a certain level, the differences in the total reserves show up in the CIP and Debt Service fund balances. These balances appear near the bottom of Table 6 in each model and they are included in the Chart 8 amounts.

As you set and later reset rates I suggest you follow the guidance I give in my book, "How to Get Great Rates." I gave a copy to Lynette Strecker so check with her about reviewing it. You may also want to consider using the "Replacement Scheduler©" spreadsheet for future equipment replacement scheduling. Send me an e-mail request and I will e-mail one to you.

Action Recommendations for Policy and General Issues

Use the following as a checklist of "to-do" tasks. Many if not all of these things you are already doing but they bear repeating.

1. Periodically determine how long, on average, it takes to perform the various services you provide in the field, such as after-hours service, meter disconnects and reconnects, special meter readings, etc. Be sure to include all the time you actually pay staff for performing these services. Then determine how much it costs the utility per hour, on average, to have staff perform these services. This includes benefits, taxes, use of utility vehicles, tools and minor equipment, etc. It should also include a fair amount to cover the time that office staff devotes to working on these services to track them, bill for them, etc. This should be the hourly rate or a set fee you will charge for these services. In addition, set a minimum that you will charge for showing up, whether the service takes an hour to perform or 10 minutes. In essence, set your fees in the same way plumbers and similar technicians do – a set fee for showing up, which buys the customer a set amount of time, and an hourly rate if the job takes longer than the show up charge will cover. While accounting for time and other investments in the various functions is important, do not make the process burdensome. For many functions you likely can just estimate your time occasionally and charge fees based upon those estimates.
2. Retain required funds in interest bearing debt service and debt reserve accounts when required by your lender(s).
3. Have me conduct a full rate analysis again when your actual financial performance and my projection of future performance diverges dramatically. That may be up to five years from now or whenever a new, large financial upset or change is looming; typically, a large capital improvement project or rate restructuring for the Districts.
4. Fully adopt management strategies that are included in what is most commonly called, "advanced asset management." These strategies can yield better service and reduced costs for utilities, especially those looking to build new facilities or replace existing facilities soon, which is a critical issue for your utilities.

5. Continue to track your volume usage, incomes and expenses on a regular basis so the data and information you generate will support future rate adjustments as well as they did this one.
6. As a reminder, check with your attorney for language and legality of all charges and issues discussed.

Section 1: Water Rates – Model 1

Current water rate revenues are adequate to pay those costs you currently expect to incur, including substantial capital improvements in the years to come. That assumes you will be awarded, on average, grants at the rate of 25 percent of total system improvement costs and that you will be awarded loans with a low interest rate. I kept the assumption of 25 percent grants for water because, if you must borrow that additional percentage instead, it will not drastically impact water rates. (That is not the case for sewer rates.)

Although revenues do not need to increase much immediately, rates should be restructured so they will be in a structure that is closer to cost to serve, as previously described. I did not model rates that are all the way to cost to serve this time because to do so would cause marked changes in many customers' bills. However, when adjusting rates in the future, you should move closer still to cost to serve rates.

Rates for STW&SD are controlled by State law. That law requires, essentially, cost to serve rates for such situations so the rates recommended here for STW&SD are in that structure.

How Rates Were Calculated for STW&SD

As to what costs may be included in such rates, I understand that Wyoming Statutes, Title 15, Chapter 7, Article 6, empowers cities and towns to recover the costs incurred to provide water service to customers that are located outside of the City. Eligible costs are enumerated in the statute. They include a proportionate share of the cost of depreciation, a proportionate share of debt service and a proportionate share of payments needed to build emergency and other reserves, among others. The statute, however, does not allow the City to make a return on rate base, analogous to "profit," on such sales. The rates I designed recover from STW&SD its proportionate share of the utility's costs on the basis just described.

Korry Lewis, an attorney representing STW&SD, brought up concerns about cost recovery in a letter to Lynette Strecker, Clerk/Treasurer of Torrington. That letter is included in this report, starting on page 55. Cost of service calculations get at Ms. Lewis' concerns. I intend to satisfy those concerns with this analysis.

I calculated STW&SD's water rates using cost of service principles, with a slight variation, at the request of STW&SD's attorney. I'll describe that this way:

> ***I modeled water rates for regular customers using the costs projected for fiscal year 2020 as the cost basis. I classified those costs and then discounted them back to the present. The resulting discounted fixed and variable cost totals then serve as the bases for calculating the base minimum and unit charges, respectively, for regular customers.***

Setting the rate structure this way makes future rate adjustments simple and cheap for the City to do for this reason. In future years, until the sum of the increases gets excessive, the City can simply increase all rates and fees across the board by the percentage that each new budget year's costs are expected to rise. Each year, the closer rate revenues get to the total cost projected for the basis year, the closer those rates get to the structure of those costs.

Said simply, I will grant that rates are "fairest" on a cost to serve basis when current costs are used as the basis. But setting the rate structure based on current costs, and then adjusting rates every year, would require reclassifying costs every budget year. That is a difficult, if not impossible task for most folks. The value (marginally increased fairness) of always using current costs is simply not worth the effort or cost in most situations. Thus, using a near-future year's costs, when those costs are representative of the cost structure expected in the near-future, result in fair enough rates in almost all situations.

That discussion is important for this reason. I originally calculated STW&SD's rates using next year's budget, not the projected fiscal year 2020 costs. At the public Council meeting on August 9, 2017, Ms. Lewis, representing STW&SD, requested me to calculate STW&SD's rates using the same cost basis year and inflationary percentage rate as regular customers, as well. I have done that in the new model. (Note: I did the same for STW&SD's sewer rates. And, to be consistent and to simplify the modeling, I also modeled sewer rates for WHW&SD to be adjusted in the same way. Please keep that, and the following, in mind when you get to the sewer rates Section of this report because this discussion will not be repeated there.)

Using 2020 as the cost basis year has short-term rate effects.

If you were to compare STW&SD's initially adjusted rates in the previous model (that used current costs as the structure basis) with those in the new model (which use 2020 costs as the structure basis), you would find this:

- *The minimum charges are nearly the same, for a reason not related to the cost basis year. They would have been slightly lower in the new model but correcting (lowering) a different customer's (Torrington Livestock Markets) meter size changed the minimum charge structure slightly (in the other direction), resulting in a slight increase to all other customers' minimum charges. To say that simply, the same minimum charge revenues need to be recovered from the customer base regardless of the meter sizes that serve that customer base. If the average meter size is smaller, the cost to recover from a given meter size must go up.*

- *The unit charge went up slightly. That is because some capital improvements (higher costs) are now included in the cost basis for STW&SD's rates that did not appear in the current cost basis year. But, in a year or two when those costs would be incurred on a current cost basis, STW&SD's unit charges would go up more rapidly than the two percent they will go up now. In other words, STW&SD's payout to the City will end up being about the same either way the rates are calculated. But by calculating rates on a future year cost basis, costs will not need to be reclassified every year. That will reduce the City's and STW&SD's headaches surrounding rate adjustments, it will reduce the cost or difficulty of reclassifying and it will make rate increases more gradual over time.*
    - *Note that STW&SD's unit charge will be the same as regular customers' unit charge. That was a chance occurrence. I did not set them to be the same. I calculated STW&SD's rates on a cost to serve the District basis, separate from the calculation of all other customers' rates. The two amounts just happened to come out the same.*

Back to the more general topic of rate structuring, some costs belong to in-city customers. In-city customers need to pay those. Other costs belong to, or partly belong to, STW&SD. STW&SD needs to pay the appropriate share of those. The calculations lay out what those cost shares are and what the resulting rates need to be.

The general cost to serve rate calculation methodology was described earlier in this report. That methodology includes classification of costs. To calculate STW&SD's share of the utility's costs, for each cost item one must answer the question: "To what extent (percentage) does STW&SD benefit from this cost item as compared to the benefit the average customer receives?" If STW&SD gets the same extent of benefit, the resulting cost percentage is 100. If STW&SD gets no benefit at all from a cost item, the resulting cost percentage is zero. If STW&SD gets one-half as much benefit as the average customer, the cost percentage is 50. Thus, the percentages define the level of benefit STW&SD gets from each cost item as compared to the average customer. The percentages do not mean that STW&SD must shoulder that percentage of the total costs, but rather, that percentage of the average cost of each item.

Some benefit "calls" are easy to make. STW&SD gets one bill, like the average customer. Therefore, STW&SD's share of the benefit of this cost item is 100 percent. STW&SD derives the same level of benefit from the cost of billing, general administration and similar costs as do other customers. Most of these costs are rolled into the cost item called "ADMINISTRATIVE FEES" in Table 4, page 77. (In fact, it costs the City significantly more to "bill" or provide "administration" for STW&SD than for the average customer because it takes more time to deal with the District concerning billing, rates, how to adhere to the supply agreement, attend meetings regarding the agreement, etc. than it does the average customer. But for now, let's just call the benefit that STW&SD gets from these costs equal to the average customer.) The City's financial statements identify administrative costs.

STW&SD also derives the same benefit level from all water production, treatment and storage costs as does the average customer. However, the costs of operating, owning, replacing and improving the distribution system are not set out in the City's financial records as costs separate from others. STW&SD derives some but not equal benefits from the distribution system compared to the average customer because STW&SD uses only a limited part of that system. Both kinds of customers use the transportation mains but only the "retail" customers use the distribution lines. Therefore, one must make assumptions, "calls," about what percentage, if any, of each of these cost items benefits STW&SD.

No one knows the breakdown of the costs to build, replace and improve the water production, treatment and storage facilities, from which STW&SD derives benefit. The costs of the transportation mains and distribution system are also unknown, but it is clear STW&SD derives some benefit from at least the transportation main system. Therefore, I made "calls" based on the following.

In my experience talking with various water and sewer system design engineers as well as permitting engineers, and in analyzing rates to recover the various costs of systems since 1993, I have concluded that the following things are normal for most water systems:

- *The cost to staff a complete water system, usually the largest single cost category, is usually spent disproportionately on production-related functions. For the cost calculation target year of 7/1/2020 through 6/30/2021, the production cost item will be the largest (consistent with my experience), at approximately $336,000.*
- *The cost to build a complete water system, usually in the form of debt service, is often the second largest cost category. The cost to build production, treatment and storage facilities is approximately one-half of the total cost to build a complete water system. The other half is spent building the water transportation and distribution systems. For the target year, debt service will be the largest cost item at approximately $565,000. That is a bit higher than I usually see.*
- *The cost of electricity to pump water is spread across the entire system. This cost is often the second or third highest of all the cost items, and in my experience, it has always been shown in financial statements as a discrete, or separate, cost. For the target year, this cost item will be the third highest (consistent with my experience), at approximately $225,000.*
    - *Regardless of how much electricity each function of the utility consumes (source pumping, treatment, transportation or distribution), almost all electricity used by a water system is used for pumping water around. For all practical purposes, most electricity costs occur on a unit cost basis. The more water a customer uses, the more of this cost a customer should pay.*

- ***Administration costs, such as the cost of billing, collecting fees, providing general management of the utility and the like, for all practical purposes, are customer-related. Each customer gets approximately the same level of benefit of this cost item as all other customers. Granted, unusual customers, like STW&SD, require more administrative effort, but without detailed time accounting one cannot definitively split this cost item more finely than to ascribe an equal share to each customer. This item is projected to cost approximately $159,000 in 2020.***

These large cost categories and items are the main drivers of rates.

I used the above-described cost calculation methodology for calculating STW&SD's <u>base</u> minimum charge rate, to which is added a capacity surcharge based on meter size(s) to arrive at the total minimum charge. I also used the above-described cost calculation methodology for calculating STW&SD's unit charge rate. These calculations are shown in Table 9B of Model 1, page 89. The resulting fixed and variable costs for STW&SD show on the bottom of that table.

One of the costs the State Statute allows a city to recover from out of city customers is emergency and prudent (my term) reserves. I recall no prescription in the Statute that says how those reserves may be recovered. But, my standard practice, and I believe it is common to other rate analysts, is this.

When current reserves are deemed to be inadequate, a portion of the reserve shortage is built into the rates each year so that, by the time the utility reaches the end of a reasonable modeling period (in this case, 10 years), the target reserves will be met. I normally do that by setting a 10-year target reserve balance and then model rates that will pay all expected costs over that period plus yield the target reserve balance.

Because I do rate structure calculations based on the cost structure of a certain future target year, my normal modeling will not take such payments toward future reserves into account. To solve that problem, I simply subtracted the current reserve amount from the 10-year target reserve amount and divided that difference by 10 (years). The result, in this case $89,169, is the required annual payment toward reaching the 10-year target reserve level. I added this "Payment to Build Emergency Reserves" to the District's cost classification table, Table 9B, page 89, thus, assessing a proportionate share of this cost to the District. Granted, this method disregards the fact that the utility will likely draw some interest on reserves but at the interest rates we have experienced in recent years, that is a minor issue.

I also included depreciation in the cost calculations for the District, to comply with State law.

The minimum and unit charges for STW&SD calculated by this methodology, discounted to 2018, when I expect rates to be adjusted, were inserted into Table 10, the table that calculates all the minimum and unit charges for all customers. Since the rates for the District are "hardwired" into that table (they do not change, as regular customers' rates do), I only had to run the rate structure of the "retail" customers up or down to pay all costs and meet the overall reserve target. Thus, STW&SD will contribute its proportionate share of revenues and all other customers will contribute theirs.

Said another way, the District's rates are calculated first. Those rates recover the costs associated with service to the District. The average rates for all other customers are set after that to recover the remaining system costs with each group of customers paying into the fund in proportion to the benefits they receive (the costs incurred on their behalf).

Because many of the City's loans were for projects of a known nature – water treatment plant improvements, etc. – it made good sense to me to list out those loans and attribute them to general customers, STW&SD and non-potable water customers, as appropriate.

As to facility depreciation, the wear-out over time of the entire utility, I assumed it is attributable to STW&SD at 50 percent of the rate of in-city customers. In easy terms, that means that half of the cost of building the utility was to build the source water system, treatment and storage and the other half was to build the water transportation and distribution systems, which primarily serve in-city customers. I classified future debt and depreciation costs on this same basis. (As time goes by and debt for projects with identified purposes occur, cost classification can be refined further.)

These and all other expenses related to STW&SD and their classification can be found in Table 9B, page 89.

Cost Classification Math for the Districts and Other Special Customers

Table 8, in the models, is the classification of costs for the average customer. Table 8, targets costs projected to occur in 2020, enabling the City to restructure rates for the future.

Each of the tables starting with the number 9, are tables used for classifying costs for certain customers that are different from the average customer but are similar to each other. Each one of those tables calculates average costs for the group in question. Therefore, Table 8, classifies costs as fixed or variable for the average customers and the Table 9 tables define the degree to which each special customer group shares in each of the classified costs.

The several variations of Table 9 are Tables 9A, 9B and 9C. All these tables use the costs projected for the fiscal year that will start on 7/1/2020 and they are classified using the same fixed versus variable cost percentages as those in Table 8. Table 9B deals with STW&SD's costs. That table uses costs from the same time period as Table 8. Table 9A and 9C were handled similarly.

The fixed and variable costs were then discounted back to 2018. These discounted amounts were used as the base minimum and unit charges, respectively, in Table 10, for each of these customer classes.

As can be seen in the bottom right corner of Table 9B, the Districts' fixed cost is 67 percent of the average customer's fixed cost. The variable cost came in at 69 percent of the average variable cost.

This approach works directly for variable costs because those costs are ascribed to units of use. The more volume a customer uses, the greater will be their bill in proportion to that use.

To arrive at the total minimum charge for STW&SD one must add the discounted to 2018, base minimum charge from Table 9B to the capacity cost, which is based upon water meter size. Capacity costs are shown in Table 13, page 104. In Table 13, the total surcharged minimum charge for each meter size is shown in the yellow highlighted column.

Discussion of Costs Not Attributed to STW&SD

As described in the previous Subsection, some costs are not individually identifiable in the City's financial statements or otherwise. Therefore, when I could not show or reasonably estimate a direct link of a cost to STW&SD, I did not attribute the cost to STW&SD. I believe this strategy benefited STW&SD concerning the following costs:

- ***The City spends significant staff time dealing with STW&SD; far more time than staff spend on the average customer. Were this extra staff time tracked and attributed to STW&SD, the resulting base minimum charge would be several, perhaps many times higher.***
- ***The cost of owning, operating and maintaining the water transmission main that serves STW&SD may be substantial. And, STW&SD's volumetric share of the use of that main is likely a large percentage, but not quantifiable with currently available data. Because this cost was not severable from other costs, I did not include it in the rate calculations at all.***

Rates for Non-potable Water Customers

Several customers receive non-potable (untreated) water which is used for irrigation. The City, itself, uses most of the non-potable water but because the City pays all the electric and related costs for its own water use, that water volume is disregarded in this analysis. Pricing of the remaining non-potable water use is covered by these calculations.

Non-potable water rate calculations are shown in Table 9C. This table calculates rates in the same way as Table 9B. The difference is the degree to which non-potable water customers benefit from the various cost items. The important items in Table 9C that are completely different are called, "Electric Pump Non-potable," "Facility O & M Non-potable" and "CWSRF #040 (Water Fund) (Non-Potable Projects-Trail & Middle School), Assess to Non-potable Only." These are only related to non-potable water customers, so those customers are charged for all this cost. None is charged to the average potable water customer or STW&SD.

The rates calculated in Table 9C were inserted into Table 10, which starts on page 95.

Bills for "Sub-customers"

The City currently assesses a full minimum charge to "units" that I call, "sub-customers." A typical sub-customer situation is this. A four-plex has one meter to meter all water used by the four-plex. The City, therefore, assesses to the metered account one minimum charge for each of the living units in the four-plex. Thus, there is one customer and three "sub-customers" in the four-plex. The same strategy is used for other multi-unit facilities served by one meter.

In some cases, the City bills all fees, including the sub-customer fees, to the metered account and none to the sub-customers. In other cases, the City bills the metered account one minimum charge and its "share" of the unit charges and does the same for each of the sub-customer accounts.

This system of billing is, at best, labor-intensive for City staff to deal with. And, it makes the City the arbiter of what is "fair" downstream of the meter when the City's responsibility should stop at the meter. I recommend eliminating sub-customer billing.

However, I understand that it may be hard to eliminate this long-standing practice all at once. If you do not eliminate it, you should at least assess sub-customer bills on a marginal cost basis. I calculated such fees in Table 9A, page 86, using the same classification strategy as described earlier.

Future Service Outside of the City

This Subsection addresses the situation where the City may be requested in the future to supply water to other outside of city potential customers, and to a degree, future rate adjustments for STW&SD.

I analyze utility rates across much of the U.S. I find everywhere that one of the most troublesome rate setting issues is how to assess rates to out of city customers. In many years, about one-third of my company revenues come from expert witness services in lawsuits over out of jurisdiction service and/or wholesale supply agreements. Rates are usually the focus of those disputes. Such agreements are the most troublesome and risky ventures I see cities and districts get involved in regarding rates.

In most parts of the Country I see rate premiums anywhere from 125 to 200 percent of in-jurisdiction "retail" service for out of jurisdiction "retail" service. That means a retail customer, like a residential property, would pay 25 to 100 percent more outside of the city than if they were located inside the city.

For individual outside of city customers; the residential property on the edge of the city limits, a percentage premium over the in-city retail rates can work just fine. The dollar volume for such customers does not warrant the time and expense of calculating individualized cost of service rates for such situations like it does for larger wholesale customers.

That said, I recommend the City not agree to serve new outside of city individual customers in the future. Instead, have the properties annex into the City and then serve them through your regular rates. It is my understanding that the City has, for many years, observed such a policy. My bringing it up here is simply meant to stress that you should continue with that policy. Do not create new problems for yourselves.

Wholesale service pricing seems to vary widely from contract to contract. I also see rates-related stipulations written into wholesale agreements that just cannot serve well over time.

Most commonly, the basis of the wholesale rate is some percentage of the in-city retail rate or some similar basis. A city may, for good reason, want to assess in-city retail rates at more than (excessive) or less than the level needed (inadequate) to fully pay costs related to that service. Retail rate setting policy for in-city rates, which can change with administrations and councils, should not doom the wholesale customer to paying excessive rates because they are indexed to the in-city retail rates. Likewise, in-city rate policy should not doom the city to collecting inadequate rates from the wholesale customer just because it wants to assess inadequate retail rates to its in-city customers. In fairness, and in the interest of more predictability, wholesale rates should be based upon marginal costs to serve that customer plus a stated profit percentage for the seller (city).

Convenience should also be considered in wholesale supply agreements, like the arrangement with STW&SD. It would be inconvenient and expensive for the City to do a full individualized cost classification every year for adjusting STW&SD's rates. I recommend, in the revised agreement, that you include a stipulation that STW&SD's rate <u>structure</u> will be recalculated only periodically, such as only once every five years or whenever a new rate analysis is performed by a rate analyst. During the in-between years, STW&SD's minimum and unit charges would simply be increased (or decreased) by the same overall percentage that all other rates would be increased (or decreased). I assumed that is how the District's water rates will be adjusted in the future. (I made the same assumption for both Districts' sewer rates, too.)

When the pricing stipulations of a wholesale agreement are not fair, the parties tend to draw back into their "camps" and cease working well with each other. Wholesale agreements are the legal glue that sets up good working relationships. If the agreement works well, the relationship can flourish. But these are very long-term agreements so they must be well-crafted to stand the test of time and multiple administrations for both parties.

Concerning out of city or wholesale arrangements, my advice is this. Make them work for both parties and do it transparently and simply. Or, just don't enter into such agreements. The few percentage points that regular customers' bills might be reduced by are simply not worth the hassle factor and risk of lawsuits that wholesale or out of service area agreements bring.

I recommend that, in the future, if you, the City, are approached by other would-be water purchasers, you continue to require the purchaser to annex into the City and then sell them water, priced by your rate ordinance, just like you do all other in-city customers.

One caveat; there may be good, low-risk opportunities to make outside sales in the future. Some of these opportunities may benefit the in-city customers in the form of increasing the City's economy of scale, driving down in-city rates. But before you entertain those opportunities, be sure to get the advice of a good utility rate analyst to guide you in pricing. There are not many ways to get this right. But there are many ways to get it wrong. These arrangements go on for decades so you want it to go right for decades.

Capital Improvements and Equipment Repair and Replacement

Capital improvements and debt for them are now and will continue to be an important rates factor, accounting for about 15 percent of your operating costs. Table 5, page 79, lays out coming and assumed capital improvements and debt service. I assumed that CIP costs will be paid 75 percent with loan proceeds and 25 percent with grants. (A recent SLIB grant application for $990,000 for a sewer headworks project was turned down, but I am hopeful that will not be the case for water grants.)

Debt, System Development Fees and Capacity Surcharges

You will pick up some new debt, but some existing debt will be paid off soon. Thus, your overall annual capital improvement costs are projected to stay fairly level. As briefly alluded to in the previous Subsection, I recommend you assess system development fees and capacity surcharges that recover a small part of these capacity costs, and do it based upon water meter size (which you currently do), as further described in the following.

System development fees

Throughout this report and the rate analysis models you will see the terms "tap fee," "tap-on fee" and "connection charges." There are other names for these and similar fees.

Most small systems and those that are less sophisticated than Torrington set "tap-on fees" and similar fees anecdotally, and almost always too low, as well. They almost never attempt to recover the full cost of the infrastructure capacity they dedicate to each customer when they authorize them to "tap on." Rarely do they even have much of an idea what that capacity costs.

Failing to assess development costs to development is a problem because with each dedication of capacity to customers, the capacity of the utility gets "used up." That hastens the day when new capacity must be built. If that capacity cost is not assessed to those who cause it, it will be assessed by default to all customers. That forces existing customers to subsidize development, and that is a rate structure fairness issue.

I recommend you handle system development and the fees used to pay for it generally as you have. **In your ordinances and elsewhere: continue to call new connection charges by the name, "system development fees."** This descriptively tells developers and new customers what they are paying for. It is not just an arbitrary fee. They are actually buying something of great value. Then, **assess as much of the full cost of system development as you can and still be competitive with comparable cities.**

Later in this report when you see "tap-on fee" and those other terms, think, "system development fee." And when you talk with customers and others about this fee, make sure they know this is not just "government assessing another kind of tax." This is a utility having customers fairly pay for what they are buying – capacity to serve them.

1. You should assess system development fees that recover as much of the peak capacity costs as possible, but at the same time they should be at least somewhat competitive with system development fees of nearby, similar utilities. (In your case, the latter is controlling.) I calculated your system development fees so that the fee for five-eighths, three-quarter and one-inch water meters (the most common residential meter sizes) would be $500 – just about the same as your current fee for these meter sizes but still about $1,000 below fees commonly found in the State of Wyoming's survey of water utility rates and fees. This fee level coupled with your expected growth rate will only cover 1.04 percent (bottom of Table 11, page 102) of your expected system improvement costs so this is a very minimal fee but conducive to growth.
2. Larger meter sizes would be assessed higher system development fees based upon the maximum sustainable flow rate of each meter as determined by flow studies done by the American Water Works Association. However, the current fees for large meters are far below the full-cost of their capacity. Therefore, I included an "economy of scale" discount factor of 20 percent to reduce the system development fee of the larger meter sizes. In the large meter sizes, that will likely reduce the system development fee to well below the real capacity cost. But, that loss is a minor issue compared to the jobs that tend to be created by large-meter customers. Your current and my recommended system development fees are shown in Table C, page 36, of this narrative report and the calculations for these fees are shown in Table 12, page 103.
3. Revenues generated by system development fees would be low because the rates will be low and your growth rate is low. But the important reason for moving closer to full-cost system development fees is to charge each customer or developer for whatever it is they get from the utility. Some of that is actual service – metered water volume. Some of it is simply the capacity to provide service which is related to the size of the meter. In addition, you should be ***seen*** by all ratepayers as attempting to recover costs from each based upon the costs that each causes the utility to incur.
4. You should assess part of the capacity costs through a minimum charge surcharge, again, based upon water meter size. Surcharges collect revenue over time as customers use the system. These fees were calculated to recover 99 percent of the peak flow capacity-related part of the system's capacity costs, as shown on the bottom of Table 11, page 102. Therefore, over time, you will collect the balance of the system development costs from these surcharges.
5. ***System development fees do not apply to STW&SD. However, capacity surcharges do. I made the assumption that 50 percent of the utility's facilities benefit STW&SD. Therefore, in Table 13, page 104, for the "Cost to Serve Discount Rate" for STW&SD, I set that rate at 50 percent. I also set the "Out of City Surcharge Factor" for STW&SD at 100 percent. That is because STW&SD's rates were calculated on a straight cost to serve basis, requiring no additional assumption about the cost to serve outside of the City. The result of all these assumptions and calculations is this. The surcharge factor for STW&SD is one-half that for an in-city customer with the same meter sizes.***

The model calculated system development charges from the smallest possible customer meter to a 10-inch meter. While only a small part of the costs to develop and redevelop the system will be recovered by system development charges, I recommend you adopt this set of fees (revise your current table) and, as a matter of policy, you should let the standard fees for all meter sizes below a chosen level be controlling. In other words, let City staff handle the "retail stuff" of small meter connections. I suggest that all connections with meters of two inches or less be paid for off the system development fees table. Almost all larger meter connections should be handled that way, as well.

However, the council has the authority and should, when warranted, exercise its prerogative to accept (grant a variance for) new connections for some other system development fee amount and/or for other considerations offered by a potential new customer. Most commonly, the issue will be economic development and job creation by a new customer needing a large meter size. There are city-wide benefits to allowing such new customers to build or expand in the city that outweigh the possible loss in system development fee revenues. I suggest that, in your ordinance that includes the system development fees table, you include a statement that the council retains the authority to allow new connections for fees or other considerations that, in the view of the council, yield other substantial benefits to the city.

I recommend you assess the same system development fee to five-eighth, three-quarter and one-inch meters because these are the most common meter sizes for residential customers in Wyoming systems and almost all these meters are in use by residential customers. Setting the same system development fee for these meter sizes will simplify administration of the system development fee program. To make minimum charges consistent with the system development fee structure, you should assess the same minimum charge for the three smallest meter sizes, as well.

I calculated system development fees for non-potable water customers. However, all those fees came out just one dollar or slightly less than the potable water system development fees. Therefore, to keep the fee structure simple, I recommend you assess the same system development fees for non-potable water as you assess for potable water connections.

Target Reserve Levels

Your current water reserves are below the target of $1,470,375. The rates I modeled will increase reserves gradually to the target.

Most systems serving fewer than 5,000 connections, including yours, should have reserves at least as high as the sum of the following:

1. Unobligated cash and cash equivalent reserves equal to at least 35 percent of the annual operating costs, not including debt service;
2. A 20-year repair and replacement (R&R) schedule reserve, in the 20th year equal to at least one average year's cost of R&R; and

3. Capital improvement reserves at the end of the tenth year, after debt is paid, equal to that year's debt payments.

I modeled your rates to generate these reserve levels 10 years from now. The lines on the bottom of Table 14, page 105, and several of the charts starting on page 119, show your reserve balances expected for the next 10 years. The last line of the table, the "Sum of All Reserves," is the critical one. By the tenth year you should achieve the targeted reserves level goal.

A Technical Note About How Reserves Are Shown in the Model

In Table 14 you will see some negative reserves. Here's why. I created a repair and replacement (R&R) "reserve." I assumed the starting balance for that reserve was zero. Because of that, the deposits you would need to make to such a reserve to cover costs over the next 20 years would be too low in the early years to fully cover those costs. Thus, this fund would go negative for a few years. In practice, staff would fund R&R as needed from regular cash reserves or elsewhere.

In a similar way, in later years operating reserves are projected to go negative. That is because I set depreciation deposits to transfer directly to the CIP and debt reserves regardless of the operating reserve balance.

The take-away is this. The "Sum of All Reserves" is the key balance to track. Total reserves always stay positive and they gradually grow and satisfy the target reserves goal in the tenth year.

Minimum Charge, Unit Charge and Usage Allowance Rate Structures

Your current rate structure is simple. I recommend you make the structure a bit simpler still in two respects but a bit more complicated in another.

Most of your rates include an 8,000 gallon per month usage allowance. Any usage allowance skews the rates away from a cost of service structure. A high usage allowance like this one skews rates drastically. For example, approximately 53 percent of your "Residential In City 1100, 1102, 1200, 1202" customers use less than 8,000 gallons per month. Yet, they pay the same bill as someone using exactly 8,000 gallons. That is not fair.

I recommend you eliminate the usage allowance and assess the unit charge on all volume used by each customer. Doing this drives down the unit charge because that charge is applied to much more volume.

However, going from an 8,000 gallon per month usage allowance to none would be a big rate structure change. City staff suggested, and I agree, that cutting the allowance in half initially would reduce the degree of change but move the City in the direction of no usage allowance. Therefore, I modeled a 4,000 gallon per month usage allowance for almost all customers.

Most of your rates include a conservation rate increase at 50,000 gallons of use that amounts to a 30 percent premium for use above that level. I often recommend conservation rates. However, I recommend you eliminate the conservation premium and assess only level unit charges. This is why.

Conservation rate premiums should start at a level that will encourage many customers to conserve. That means the first conservation rate block needs to start at or close to the average monthly use by customers. Your average residential use is 10,928 gallons per month. The system-wide average use is 14,513 gallons per month. Thus, the current conservation premium affects very few customers and only a small percentage of their total flow – it exerts little encouragement to conserve.

If a customer does not have a written contract with the City for service, that customer should pay rates and charges from the regular rates table that the council will revise by ordinance from time to time. No customer should get free water and no customer, without a contract, should pay rates that are different from those in the regular rates table.

Rate Affordability

As shown near the top of Table 14, page 105 and graphically in Chart 4, page 120, the affordability index of your current rates, at 0.82 percent, is a bit lower than the approximate national average of 1.0 percent. The rates I think you should adopt from Water Scenario 1 would be higher for this volume of water, with an affordability index of 0.96 percent. With inflationary increases to future rates at slightly less than the rate at which incomes are projected to rise, the affordability index would go down slightly to 0.81 percent by the tenth year. Affordability would improve.

> Affordability Index: The monthly charge for (typically) 5,000 gallons of residential service divided by the median monthly household income for the area served by the system. An index of 1.0, meaning a household pays one percent of its income to pay its bill for 5,000 gallons of service, is generally considered affordable. Affordability index is a primary factor in determining grant and loan eligibility and grant amount.

The affordability index is useful, but it does not depict how new rates will affect everyone. Table 15, page 106, shows how customers' bills at different volumes of use will be affected by the recommended rates. Due to restructuring, low volume customers' bills will go up just slightly. That is due to a lower minimum charge and cutting the 8,000 gallons per month usage allowance in half. For small meter, residential customers, starting at 5,000 gallons per month, bills will go up more through about 8,000 gallons of use. Above that volume the increases subside. The same is true for similar user classes but quite different for a few, mainly because of the changed minimum charge structure.

Recommendations for Water Rates – Model 1

Model 1 contains all my rates-related recommendations and shows what they are built upon. However, Model 1 is complex, plus it does not cover policy issues. Therefore, I have summarized most of my recommendations as follows:

1. You should assess the meter size-based monthly minimum charges, unit charges and system development fees shown in Table C, that follows this list. That includes making the out of city premium consistent, at 125 percent of the in-city rates. One exception – as shown in the table, STW&SD rates are based on marginal costs so those already take into account the extra cost of serving such an out of city customer. Please note: When you enter new rates into your billing program, do not automatically accept the meter size that I assigned to customers in Model 1. Verify the meter size of each customer and then assign the appropriate minimum charge from this report.
2. As to system development fees:
   a) I recommend that almost all new connections, especially all those made with water meters two inches in diameter or less, be paid for at the rates included in your system development fee rate table. However, the Council should retain the authority to waive the standard system development fee or adjust that charge for certain larger meter size customers that, due to other offsetting values they would bring to the city (primarily economic development) that would substantially benefit the city.
   b) Continue to bill for equipment and services that the City provides to facilitate making new connections. Call these whatever you want, but be clear that these charges are separate from system development fees.
3. The calculations assumed you would have made these adjustments early enough to enable you to collect at these rates for the January 1, 2018, billing. You would need to satisfy all State requirements for making rate adjustments in advance of the adjustment date.
4. Continue with your current late payment/non-payment ordinance language because it is regulated by the Wyoming Public Service Commission for electric service and applying that process to all other services keeps the process for all services consistent.
5. If all goes as calculated, on the one-year anniversary of making the rate adjustments called for above, and for several years thereafter, raise all rates and fees across the board by 2.0 percent. ***One exception: Do not raise system development fees for the next several years, at least.*** If balances do not accrue as rapidly as shown at the bottom of Table 14, page 105, follow the instructions in Chapter 9 of the book, "How to Get Great Rates" to adjust this inflationary factor appropriately.

6. I recommend, in the revised agreement, that you include a stipulation that the District's rate structure will be recalculated only periodically, such as only once every five years or whenever a new rate analysis is performed by a rate analyst. During the in-between years, the District's minimum and unit charges would simply be increased (or decreased) by the same percentage that all other rates would be increased (or decreased). You should have the District reimburse you for the added cost of its rate recalculations.
7. You should examine your shut off and reconnection, meter charges and similar fees to determine if they are high enough to recover the related costs. Revenue generation is not the goal for such programs. It is a fairness issue. If these fees do not recover their related full costs, regular customers will have to make up the difference in the form of higher user fees.

Table C: Torrington, WY Water Rates

Table C: Torrington, WY In-City Potable Water Minimums, Usage Allowance, Unit Charges and System Development Fees. (For out of City rate classes not specifically listed here, assess at 25 percent higher than the in-City rates.)

These are the rates to adopt initially, likely in 2018.

Water Meter Size in Inches	Minimum per Month	Usage Allowance, in 000's	Unit Charge/ 1,000 Gallons	System Development Fee
0.625	$33.94	4	$2.39	$500
0.750	$33.94	4	$2.39	$500
1.000	$33.94	4	$2.39	$500
1.500	$38.82	4	$2.39	$800
2.000	$60.29	4	$2.39	$2,048
2.500	$87.13	4	$2.39	$3,046
3.000	$113.97	4	$2.39	$3,563
4.000	$175.46	4	$2.39	$4,915
6.000	$341.37	4	$2.39	$8,388
8.000	$575.61	4	$2.39	$11,743
10.000	$848.88	4	$2.39	$14,092
STW&SD (Out of City Rates)	$696.44	4	$2.39	N.A.
Sub-customers (In-city Rates)	$9.96	4	N.A.	N.A.
Sub-customers (Out of City Rates)	$12.45	4	N.A.	N.A.

Note: The meter size-based fees above are to be assessed only to accounts with meters. Where there are "sub-customers" to a metered account, such as unmetered apartment units within a complex, the appropriate number of sub-customer fees listed above should be added to the minimum charge of the metered account.

For in-City non-potable water service, assess these minimums and unit charges, with this uage allowance (Assess Out of City rates 25 percent higher)

0.625	$11.93	0	$1.45
0.750	$11.93	0	$1.45
1.000	$11.93	0	$1.45
1.500	$13.65	0	$1.45
2.000	$21.20	0	$1.45
2.500	$30.63	0	$1.45
3.000	$40.07	0	$1.45
4.000	$61.68	0	$1.45
6.000	$120.01	0	$1.45
8.000	$202.36	0	$1.45
10.000	$298.43	0	$1.45

Closing

I recommend you adopt the rates calculated in Model 1, shown in the table above. These rates are in a cost to serve structure in most respects. They will enable you to build appropriately strong reserves, cover increasing costs, repay debt, be prepared for contingencies and do so using rates that are fairer, yet not drastically different from most of your current rates.

As you address issues raised in this report and the analyses, you will have questions. Ask them. My goal is to help you set and keep adequate, fair and appropriately simple or complex rates. That takes time and effort and it may stretch out beyond the "conclusion" of the project.

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Section 2: Sewer Rates – Model 2

Section 2 is like Section 1, except it covers sewer rates issues. Where issues, recommendations, etc. are the same for sewer as for water, I will not mention them in this Section and you should apply what you read in Section 1 to the equivalent sewer issues, as well. If a sewer rates issue is different from the description in the water Section, I will cover that in this, the sewer rates Section.

Unlike the current water rates, the current sewer rates are significantly too low. The primary driver of the need for higher rates is this. You have large system improvements looming. Debt service for those improvement costs will drive the need for higher sewer rates. Along with overall rate increases, rates need to be restructured to be closer to cost to serve, as well.

How Rates for STW&SD and WHW&SD Were Calculated

Using the same approach described in Section 1, the sewer rates I designed recover from STW&SD and WHW&SD their proportionate share of the utility's costs.

I have been told by James Eddington, the City's attorney, that the State Statute previously mentioned does not discuss sewer rates. It only covers water rates. However, Mr. Eddington has told me that he believes it would be appropriate to apply the same rate setting principles to sewer rates, as well. I agree.

Here I want to remind readers that in the "How Rates Were Calculated for STW&SD" Subsection of the water Section of the report, there is a long discussion about how water and sewer rates for the Districts were calculated in the new models. Please keep that in mind as you read the rest of this Subsection.

Table 8 of Model 2, page 150 (like Table 8 in Model 1), is a listing of all the costs in the City's expense statement and capital improvement plan and classifies each as fixed or variable or some combination of the two. The resulting fixed and variable cost totals are used to calculate the in-city user charge rates for average customers.

Table 9B, page 155, shows the costs used for calculating the cost to serve rates for the Districts. While the Districts use different mains to transport their wastewater to the treatment plant, such costs were judged to be similar. Treatment costs were also judged to be similar. Therefore, I classified costs for the Districts as one group. In the bottom right corner of that table you can see the Districts' fixed cost. To that you need to add the meter-size based minimum charge surcharge from Table 13, page 169, to arrive at the full minimum charge. The variable cost from Table 9B becomes the unit charge.

As mentioned before, the Districts' rates are calculated first. Those rates recover the costs associated with service to the Districts. In Table 9B, those costs are called, "Base Fixed Cost Discounted to 2018," and "Variable Cost Discounted to 2018." These costs become the base minimum charge and the unit charge, respectively, near the bottom of Table 10, page 157.

The average rates for all other customers are set after these and other special customers to recover the remaining system costs with each group of customers paying into the fund in proportion to the benefits they receive (the costs incurred on their behalf).

As I did for the water rates, for in-city sewer customers I calculated a minimum charge surcharge, based on water meter size, to recover part of the capacity costs. Those calculations appear in Table 13, page 169.

Capital Improvements and Equipment Repair and Replacement

Expected capital improvements are going to be the major driver of your sewer rates. I say, "expected," because improvement needs are now being formulated so they could change significantly. As planned so far, over the next six years or so, debt service and cash-paid capital improvement costs alone will increase your operating costs by about 35 percent. That accounts for much of the rate increase needed. These items are highlighted in Table 5, page 144.

I assumed that CIP costs will be paid 75 percent with loan proceeds and 25 percent with cash reserves. Only a small part, if any, of these costs will be paid by system development fees.

As described in the water Section, STW&SD and WHW&SD are responsible for some, but not all the needed sewer improvements shown in Table 5, page 144.

Debt, System Development Fees and Capacity Surcharges

As described in the water Section, you should assess system development fees and capacity surcharges in the same way for sewer. The following description is a summary of the water system development and capacity fees Subsection.

1. Assess system development fees so that the fee for five-eighths, three-quarter and one-inch water meters (the most common residential meter sizes) would be $500 – just about the same as your current fee for these meter sizes. This fee level coupled with your expected growth rate will only cover 2.09 percent (bottom of Table 11, page 167) of your expected system improvement costs.

2. Larger meter sizes would be assessed higher system development fees as shown in Table D, page 48, of this narrative report and the calculations for these fees are shown in Table 12, page 168.
3. You should also assess part of the capacity costs through minimum charge surcharges, again, based upon water meter size, as shown on the bottom of Table 13, page 169.
4. ***System development fees do not apply to the Districts. However, capacity surcharges do. I made the assumption that 50 percent of the utility's facilities benefit the DISTRICTS. Therefore, in Table 13, page 169, for the "Cost to Serve Discount Rate" for the Districts, I set that rate at 50 percent. I also set the "Out of City Surcharge Factor" for the Districts at 100 percent. That is because the District's rates were calculated on a straight cost to serve basis, requiring no additional assumption about the cost to serve outside of the City. The result of all these assumptions and calculations is this. The surcharge factor for the Districts is one-half that for an in-city customer with the same meter sizes.***
5. For the rare sewer customer that does not also get metered water, assess system development and minimum charge surcharges based on the meter size that would be appropriate for that type and "size" customer.

The model calculated system development charges from the smallest possible customer meter to a 10-inch meter. While only a small part of the costs to develop and redevelop the system will be recovered by system development charges, I recommend you adopt this set of fees (revise your current table) and, as a matter of policy, you should let the standard fees for all meter sizes below a chosen size be controlling. In other words, let City staff handle the "retail stuff" of small meter connections. I suggest that all connections with meters of two inches or less be paid for off the system development fees table. Almost all larger meter connections should be handled that way, as well.

However, the council has the authority and should, when warranted, exercise its prerogative to accept (grant a variance for) new connections for some other system development fee amount and/or for other considerations offered by a potential new customer. Most commonly, the issue will be economic development and job creation by a new customer needing a large meter size. There are city-wide benefits to allowing such new customers to build or expand in the city that outweigh the possible loss in system development fee revenues. I suggest that, in your ordinance that includes the system development fees table, you include a statement that the council retains the authority to allow new connections for fees or other considerations that, in the view of the council, yield other substantial benefits to the city.

I recommend you assess the same system development fee to five-eighth, three-quarter and one-inch meters.

Target Reserve Levels

Your current sewer reserves exceed the target of $1,469,309. The rates I modeled will allow reserves to drop until the high cost peak, which is projected to occur in 2019 or 2020, passes. After that, reserves will rebound to the target by the tenth year.

Before reserves rebound back to the target level, you may want to reduce the rate at which future rates and fees will be increased to slow down the accumulation of reserves and top out at approximately $1,500,000. I bring this up now only to help you do long-range planning. Between now and five years from now, with all the financial and system changes you will go through, you should have one or two more rate analyses done to make sure the system stays on track financially and to assure that rates will be fairly structured.

An important point about future sewer rates is this. By splitting the initial rate increase into roughly equal parts over the first three years, and by increasing future rates at a rate that exceeds projected inflation, you are "back loading" your rate increases. That simply means, you are not raising rates enough initially to catch up to your current and near-term projected costs right away. That means you will need to raise rates more in the future to catch up. However, City staff and the Council did not want to shock ratepayers with a drastic initial rate increase so that required phasing-in of the initial adjustments.

Because near-future costs are going to jump substantially, but rate increases are going to lag, your reserves will drop to near zero in a few years but recover rapidly after that. That means the projected rate increases in future years will overshoot the reserves goal beyond ten years. Thus, if all goes as modeled, you will be able to "slack off" on future rate increases and let costs catch up to rates once you have passed the cost peak that will occur in about five years.

Minimum Charge and Surcharges, Unit Charge and High-strength Surcharges, and Usage Allowance Rate Structures

Your current rate structure is fairly simple. I recommend you make the structure a bit simpler still in two respects but a bit more complicated in another.

Most of your sewer rates include payment for the first 3,000 gallons of use, whether a customer uses that volume or not. Effectively, you add this fee to the regular minimum charge to arrive at the total minimum charge for each customer. This surcharge is probably meant to get at the cost of peak flow capacity, which I arrive at in a more mathematically correct way as was already described in the water Section. I recommend you drop the required 3,000-gallon surcharge and instead adopt meter size-based capacity surcharges. In Model 2, I assumed you would do that.

For unit charges, you have a basic unit charge that almost all customers pay. For certain classes of customers, you also add a surcharge to pay for the cost of treating high-strength wastewater. This surcharge varies by customer class. I calculated this surcharge in the same proportions that are in the current rates because I have no reason to believe those proportions are incorrect. You currently base the surcharge for each customer on the type of customer they are. I recommend you change that and base the surcharge for each customer on wastewater samples and treatment cost calculations for each surcharged customer.

If a customer does not have a written contract with the City for service, that customer should pay rates and charges from the regular rates table that the council will revise by ordinance from time to time. No customer should get free sewer service and no customer, without a contract, should pay rates that are different from those in the regular rates table.

Bills to "Sub-customers"

Handle these in the same way that you end up handling water sub-customers.

Bills to Huckfeldt

There is a truck wash, known to me as "Huckfeldt," that washes out livestock hauling trucks and sends its wastewater to the City's treatment plant by way of a stormwater drain piped into the wastewater collection system. Huckfeldt has the functional equivalent of a water meter (electric meter) for the truck wash but that meter does not cover all this flow because much of it is stormwater. However, there is a wastewater flume downstream of Huckfeldt that has been used for estimating Huckfeldt's flows.

More recently, City staff has taken the electric meter readings for the electric motor that drives the pump that pumps water to the truck wash. Those meter readings, when compared to flume readings during the same time periods, have been used to develop a water pumping rate per kWH for the truck wash – water metering by electric meter. This is a common technique where grinder pumps are used for pumping wastewater and no water meters are available for metering that water. The technique serves the same purpose here.

There is another issue regarding Huckfeldt's sewer bills. That is, Huckfeldt is currently billed a flat $300 per month for sewer. I calculated the equivalent unit charge-only rate, based upon the flume-metered flows, for this flat fee. On average, the $300 per month flat fee is equivalent to $2.10 per 1,000 gallons. Even disregarding the fact that this rate includes no minimum charge, this rate is well below all other customers' unit charges. In addition, City staff has told me that Huckfeldt generates among the highest strength wastewater the treatment plant receives. Thus, the Huckfeldt sewer rates are unfair to all other customers in several additive ways.

I suspect the Huckfeldt rate was arrived at some years ago when there was no good way to determine the flows or strength Huckfeldt would contribute. But, now that Huckfeldt's flows and strength can be accurately calculated, Huckfeldt should be assessed fees in the same manner as any other like customer. For projection purposes, I assumed Huckfeldt would be assessed the same rates as rate class, "Sewer G 2475."

Four final thoughts on Huckfeldt:

1. The more accurate metering approach would be to use a combination of water meter readings to capture the truck wash (water) flows and readings from a dedicated parshall flume to capture storm flows into the surface drain. I suggest the City allow Huckfeldt to install a water meter and a parshall flume, that are approved by the City (or the City would water meter and flume and charge the cost to Huckfeldt), and then the City should read both meters for billing Huckfeldt's flows. The water meter readings would be used when no stormwater is entering the drain. The flume readings would be used when there is stormwater runoff. I discussed this methodology with City sewer staff and it is obvious to me they know full well how to coordinate such readings.
2. I assumed Huckfeldt's equivalent water meter size, based on the flows Huckfeldt will send through a flume, would be six inches. However, you should set Huckfeldt's minimum charge on whatever peak flows Huckfeldt ends up contributing and the water meter size that most closely equates to that rate of flow. If Huckfeldt reduces or increases its flows significantly in the future, you should recalculate the equivalent water meter size and adjust the minimum charge accordingly.
3. Besides dealing with flow volume, you will need to test Huckfeldt's wastewater strength, just like other high-strength wastewater contributors, calculate Huckfeldt's high-strength surcharges, add those charges to the base unit charge and assess the resulting total unit charge to Huckfeldt's flow volumes. You should do a similar thing with minimum charges, as described in the Excessive Stormwater Flows Subsection that follows.
4. Concerning wastewater generation only, the best-practice approach may be for Huckfeldt to put the truck wash pad and storm drain under roof and not allow stormwater to enter the drain at all. This would not have to be a building the has walls. As long as a roof was large enough to cover the stormwater drain inlet area and the site was graded to drain away from that area, that would be sufficient. I have no idea what it would cost to build that structure versus the cost of building a dedicated parshall flume, plus the annual cost to Huckfeldt of paying sewer bills based on storm flows. However, if each option was costed out, roofing the area may actually be the cheapest option for Huckfeldt. Of course, if stormwater no longer was captured by the stormwater drain and sent to the plant for treatment, Huckfeldt's stormwater may present a problem for Huckfeldt and surrounding properties due to the added runoff and very poor water quality.

Bills to Torrington Livestock Markets

Torrington Livestock Markets (TLM) is a livestock sales operation. It is safe to assume that its stormwater flows and wastewater strength are much like that of a confined animal feeding operation (CAFO) of about the same size.

TLM contributes stormwater runoff from its grounds to the City's sewer system by way of a stormwater drain, like Huckfeldt. Like Huckfeldt, TLM may have some options in how it deals with this flow.

This flow is primarily dependent upon precipitation. Thus, when it rains heavily, TLM contributes massive flows to the collection and treatment system. I understand runoff from TLM occasionally surcharges the collection system over its capacity. Plus, this flow is excessively high strength, likely the highest strength wastewater the plant receives. High flows and high strength set the City's plant up for exceeding its discharge limits.

While most of TLM's flow is not generated by metered water, for rate revenue estimation purposes, I assumed TLM's flow is generated by the equivalent of one six-inch meter. TLM is located inside the City so it qualifies for the in-city rates. Minimum charges were calculated accordingly.

As to how you should meter flows from TLM, this situation is much like the Huckfeldt situation, so it would be most accurate to use a combination of water metered flows and parshall flume metered flows. Likewise, you should set the minimum charge for TLM as described for Huckfeldt. You and TML should investigate options for dealing with TML's flows. And, you should surcharge minimum charges, as described in the Excessive Stormwater Flows Subsection.

Finally, I suspect in big storm events, large volumes of waste and especially straw and hay are flushed into the storm drain. If a parshall flume is installed, I suspect such debris will frequently clog the flume. (This might also occur in the Huckfeldt flume.) TLM (and perhaps Huckfeldt) should put in place a "pre-treatment" measure or measures that will prevent most debris from entering the flume. This will be to the benefit of TLM because clogging of the flume will raise the water level passing through the flume, increasing the meter flow readings for which TLM will be billed. Such over-readings could be substantial.

Excessive Stormwater Flows

Huckfeldt, TLM and the Districts have an extreme stormwater inflow and infiltration (I&I) problem. In the case of Huckfeldt and TLM, stormwater inlets are how they get their wastewater to the collection system. In the case of the Districts, they are more likely to have the usual variety of leaky collection lines plus gutter down spouts and foundation sump pumps routing stormwater or even groundwater to the sewer collection system when it should be routed to stormwater drains and natural waterways. While a certain percentage of I&I is normal, these customers contribute, at times, on the order of five to ten times their normal flows during entire months.

I do not have daily flow data from which to calculate the degree of excessive flows on a daily basis for these customers. However, I would expect some days' flows to be ten to 20 times normal daily flows, perhaps markedly more. To set this discussion on a factual basis, I analyzed the flows of the Districts during the test year and found the following.

STW&SD

For STW&SD, the monthly flow data showed that nine months of the year, the District averaged between 27,333 gallons per day and 32,400 gallons per day. There were probably a few days during those months when the District peaked at a rate over 40,000 gallons per day (a benchmark flow rate used by the City), but those months are probably not the big problem months.

There was another month that averaged 44,300 gallons per day. So that one probably ran over 40,000 gallons per day during quite a few days or there were several days when flow was many multiples of 40,000 gallons per day to pull the average up.

There were two months that averaged 135,133 gallons per day and 139,900 gallons per day. Those months averaged about 3.5 times the 40,000 gallons per day benchmark. Since the low flow months averaged no less than 27,333 gallons per day, that tells me those months had many days that were excessively over 40,000 gallons per day.

WHW&SD

WHW&SD had similar but somewhat less alarming data. WHW&SD ran between 26,476 gallons per day and 33,071 gallons per day during six months of the test year. (WHW&SD's low-flow months averaged similar to STW&SD's low flow months.) The other months they ranged from 46,971 gallons per day to 99,350 gallons per day. So, WHW&SD does not have the extreme peaks of STW&SD but it has lots of months with days with flows over 40,000 gallons per day.

I did not study Huckfeldt and TLM monthly flows, but I would expect their peaks to be similar to those of the Districts.

These customers are metered by parshall flumes to determine their sewer flows. During large rains, or perhaps periods when the water table is high, flows from these customers overtop the parshall flumes. That means the flows they contribute cannot even be measured and billed for accurately. In very large storm events or wet seasons, the lagoons become so rapidly charged that they may be in jeopardy of not meeting their treatment requirements.

The message is this. It is reasonable at times for customers to contribute, perhaps, 50 percent more sewer flow than normal. Wastewater systems are designed to handle such flow variations. I designed minimum charge surcharges to cover the costs of such flows.

But, when a customer occasionally contributes five times to 20 times more flow compared to their normal flows, system capacity gets obligated to that customer. And when those customers are also among the largest volume customers on the system and their peak flows happen at the same time, they cause peak flow capacity costs to go up markedly. That drives up rates for the regular customers unless the cost is recovered from those who cause it. Thus, I offer the following.

Excessive Stormwater Flow Surcharge Calculation Procedure

To recover exceptional peak flow costs from those who cause them, the City should adopt an excessive flow surcharge and a procedure for calculating that surcharge, something like this:

1. Track the flows of each of the above customers, and any others the City deems to periodically have excessive peak flows that may cause collection or treatment problems or excessive expense to build capacity, collect and treat those flows.
2. For each such customer, calculate the baseline average monthly flow each year. For this average, you may use monthly flows for each new year for each such customer. Or, you could use a rolling year to calculate these averages. Or, you could calculate average flows based on flows during December, January and February of the previous winter season.
3. To calculate user fees for each month, determine if such customer should be assessed additional capacity surcharges at all and calculate the amount of the surcharges as follows:
    a. For flow during a month that is less than or equal to 150 percent of the baseline flow, assess the regular unit charge rate assigned to that customer.
    b. During a month that exceeds 150 percent of the baseline flow for that customer, assess the regular unit charge rate assigned to that customer for all flow that is less than or equal to 150 percent of the baseline flow and assess a unit charge at 150 percent of the regular unit charge for all flow that exceeds 150 percent of the baseline flow.
4. As you get more data in and more averages calculated for such customers, you will likely want to modify this surcharge and how it is calculated. You will learn as you go. And, customers will (hopefully) modify their use of the sewer system to reduce their excessive flows, which will also reduce their sewer bills, benefiting them and the sewer system.

These additional surcharges will go toward defraying the costs of building and maintaining excessive system capacity. Surcharging the customers that cause the excessive flows will at least partially relieve all other customers from having to subsidize these customers for their excessive flows. If these additional surcharges bring down excessive flows enough, you may be able to eliminate or at least postpone building more system capacity, saving all customers on their sewer bills.

Note: Excessive flow surcharges that may be collected from such a program have not been estimated or included in the revenues calculated by Model 2. I do not know if you will institute such a program or how much revenue it might generate. If you do institute such a program, the revenues it generates will hold down the need for future regular user charge increases.

Rate Affordability

As shown near the top of Table 14, page 170 and graphically in Chart 4, page 185, the affordability index of your current rates, at 0.73 percent, is significantly lower than the approximate national average of 1.0 percent. The rates I think you should adopt from Model 2 would be higher for this volume of sewer, with an affordability index of 1.00 percent. With the next two phased-in increases and future inflationary increases at more than the rate at which incomes are projected to rise, the affordability index would go up to 1.41 percent by the tenth year. Considering the scale of the wastewater treatment plant project, that indicates an affordable rate.

Table 15, page 171, shows how customers' bills at different volumes of use will be affected by the recommended rates. Due to restructuring, customers' bills will go up less, on a percentage basis, for lower volumes. The increase, on a percentage basis, will peak at about 3,000 gallons of use and then fall slowly above that. Bills for higher volumes of use will still go up more than those for lower volumes of use, but they will go up at a slower rate on a percentage basis.

You can scan down Table 15 and see that almost all customers' bills in the comparisons table will go up. The overall rate increase is relatively low for three main reasons:

1. The initial rate increase will be phased-in over three years.
2. The two Districts would see bill increases like those of other customers in the first year, and the same as them in following years.
3. There will be a large reduction in the bills to customers that I call, "sub-customers." Rather than assessing a full minimum charge to each such customer, you would only assess a partial minimum charge to them. There are many such customers so this change would have a large effect on rate revenues.

Recommendations for Sewer Rates – Model 2

Model 2 contains all my rates-related recommendations and shows what they are built upon. However, Model 2 is complex, plus it does not cover policy issues. Therefore, I have summarized most of my recommendations as follows:

1. You should assess the rates and fees shown in the tables that follow this list: Table D and Table E as soon as possible; Table F and Table G one year later, assuming costs rise as projected; and Table H and Table I, one year after that, assuming costs rise as projected. That includes making the out of city premium consistent, at 125 percent of the in-city rates. As you can see, this is a phase-in of the initial rate adjustments.

a) Please note: When you enter new rates into your billing program, do not automatically accept the meter size that I assigned to customers in Model 2. Verify the meter size of each customer and then assign the appropriate minimum charge from this report.

2. As to system development fees:

   a) I recommend that almost all new connections, especially all those made with water meters two inches in diameter or less, be paid for at the rates included in your system development fee rate table. However, the Council should retain the authority to waive the standard system development fee or adjust that charge for certain larger meter size customers that, due to other offsetting values they would bring to the city (primarily economic development) that would substantially benefit the city.

   b) Continue to bill for equipment and services that the City provides to facilitate making new connections. Call these whatever you want, but be clear that these charges are separate from system development fees.

3. The calculations assumed you would have made these adjustments early enough to enable you to collect at these rates for the January 1, 2018, billing. You would need to satisfy all State requirements for making rate adjustments in advance of the adjustment date.

4. Continue with your current late payment/non-payment ordinance language because it is regulated by the Wyoming Public Service Commission for electric service and applying that process to all other services keeps the process for all services consistent.

5. If all goes as calculated, on the one-year anniversary of making the 16 percent rate increases called for in Tables H and I, and for several years thereafter, raise all rates and fees across the board by 6.0 percent. ***One exception: Do not raise system development fees for the next several years, at least.*** If balances do not accrue as rapidly as shown at the bottom of Table 14, page 170, follow the instructions in Chapter 9 of the book, "How to Get Great Rates" to adjust this inflationary factor appropriately.

6. I recommend, in the revised agreement, that you include a stipulation that the District's rate structure will be recalculated only periodically, such as only once every five years or whenever a new rate analysis is performed by a rate analyst. During the in-between years, the District's minimum and unit charges would simply be increased (or decreased) by the same percentage that all other rates would be increased (or decreased). You should have the District reimburse you for the added cost of its rate recalculations.

7. You should examine your shut off and reconnection, meter charges and similar fees to determine if they are high enough to recover the related costs. Revenue generation is not the goal for such programs. It is a fairness issue. If these fees do not recover their related full costs, regular customers will have to make up the difference in the form of higher user fees.

Table D: Sewer Minimum and System Development Charges, First Adjustment

Table D: Torrington, WY In-City Sewer Minimum Charges and System Development Fees. (For out of City rate classes not specifically listed here, assess at 25 percent higher than the in-City rates.)

These are the rates to adopt initially, likely in 2018.

Water Meter Size in Inches	Minimum per Month	System Development Fee
0.625	$23.38	$500
0.750	$23.38	$500
1.000	$23.38	$500
1.500	$25.81	$800
2.000	$36.51	$2,048
2.500	$49.89	$3,046
3.000	$63.26	$3,563
4.000	$93.91	$4,915
6.000	$176.59	$8,388
8.000	$293.33	$11,743
10.000	$429.53	$14,092
6 Inch Equivalent (WHW&SD)	$90.87	N.A.
4 Inch Equivalent (STW&SD)	$49.53	N.A.
Sewer Huckfeldt 2150, In-city	$176.59	N.A.
6 Inch Equivalent (Torrington Livestock Markets) (Out of City)	$219.49	N.A.
Sub-customers (In-city Rates)	$6.75	N.A.
Sub-customers (Out of City Rates)	$8.44	N.A.

Note: The meter size-based fees above are to be assessed only to accounts with meters. Where there are "sub-customers" to a metered account, such as unmetered apartment units within a complex, the appropriate number of sub-customer fees listed above should be added to the minimum charge of the metered account.

For unit charges that include high-strength wastewater surcharges, see Table E.

Table E: Sewer Unit Charges, First Adjustment

Table E: Torrington, WY Sewer Unit Charges, Including High-strength Surcharges. (For out of City rate classes not specifically listed here, assess at 25 percent higher than the in-City rates.)

These are the rates to adopt initially, likely in 2018.

Customer	Usage Allowance in Gallons	Base Unit Charge/ 1,000 Gallons		High-strength Unit Surcharge/ 1,000 Gallons		Total Unit Charge/ 1,000 Gallons
Sewer A & Residential In City 2100, 2110, 2120, 2410, 2412, 2460	0	$2.89	+	$0.00	=	$2.89
Sewer B 2470	0	$2.89	+	$0.32	=	$3.21
Sewer C 2471	0	$2.89	+	$0.66	=	$3.55
Sewer D 2472	0	$2.89	+	$0.88	=	$3.77
Sewer E 2473	0	$2.89	+	$1.14	=	$4.03
Sewer F 2474	0	$2.89	+	$1.30	=	$4.19
Sewer G 2475	0	$2.89	+	$2.18	=	$5.07
Sewer WHW&SD	0	$2.93	+	$0.00	=	$2.93
Sewer STW&SD	0	$2.93	+	$0.00	=	$2.93
Sewer Huckfeldt 2150, In-city	0	$3.61	+	$1.45	=	$5.07
Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter	0	$3.61	+	$1.45	=	$5.07
Sub-customers (In-city Rates)						N.A.
Sub-customers (Out of City Rates)						N.A.

Note: These unit charges conform to the City's current structure for assessing surcharges for high-strength wastewater. To refine that method, our recommendation is that the City assess the appropriate Base Unit Charge to each customer. Then, for each customer that contributes high strength wastewater, samples would be drawn of the customer's wastewater and a surcharge for the customer would be calculated based upon the strength of those samples. Thus, each surcharge would be unique for each such customer.

Table F: Sewer Minimum and System Development Charges, Second Adjustment

Table F: Torrington, WY In-City Sewer Minimum Charges and System Development Fees. (For out of City rate classes not specifically listed here, assess at 25 percent higher than the in-City rates.)

These are the rates to adopt in the next year, likely in 2019.

Water Meter Size in Inches	Minimum per Month	System Development Fee
0.625	$26.88	$500
0.750	$26.88	$500
1.000	$26.88	$500
1.500	$29.68	$800
2.000	$41.99	$2,048
2.500	$57.37	$3,046
3.000	$72.75	$3,563
4.000	$107.99	$4,915
6.000	$203.08	$8,388
8.000	$337.33	$11,743
10.000	$493.95	$14,092
6 Inch Equivalent (WHW&SD)	$104.50	N.A.
4 Inch Equivalent (STW&SD)	$56.96	N.A.
Sewer Huckfeldt 2150, In-city	$203.08	N.A.
6 Inch Equivalent (Torrington Livestock Markets) (Out of City)	$252.42	N.A.
Sub-customers (In-city Rates)	$7.76	N.A.
Sub-customers (Out of City Rates)	$9.70	N.A.

Note: The meter size-based fees above are to be assessed only to accounts with meters. Where there are "sub-customers" to a metered account, such as unmetered apartment units within a complex, the appropriate number of sub-customer fees listed above should be added to the minimum charge of the metered account.

For unit charges that include high-strength wastewater surcharges, see Table G.

Table G: Sewer Unit Charges, Second Adjustment

Table G: Torrington, WY Sewer Unit Charges, Including High-strength Surcharges. (For out of City rate classes not specifically listed here, assess at 25 percent higher than the in-City rates.)

These are the rates to adopt in the next year, likely in 2019.

Customer	Usage Allowance in Gallons	Base Unit Charge/ 1,000 Gallons		High-strength Unit Surcharge/ 1,000 Gallons		Total Unit Charge/ 1,000 Gallons
Sewer A & Residential In City 2100, 2110, 2120, 2410, 2412, 2460	0	$3.32	+	$0.00	=	$3.32
Sewer B 2470	0	$3.32	+	$0.37	=	$3.69
Sewer C 2471	0	$3.32	+	$0.75	=	$4.08
Sewer D 2472	0	$3.32	+	$1.01	=	$4.33
Sewer E 2473	0	$3.32	+	$1.31	=	$4.63
Sewer F 2474	0	$3.32	+	$1.50	=	$4.82
Sewer G 2475	0	$3.32	+	$2.50	=	$5.83
Sewer WHW&SD	0	$3.37	+	$0.00	=	$3.37
Sewer STW&SD	0	$3.37	+	$0.00	=	$3.37
Sewer Huckfeldt 2150, In-city	0	$4.15	+	$1.67	=	$5.83
Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter	0	$4.15	+	$1.67	=	$5.83
Sub-customers (In-city Rates)						N.A.
Sub-customers (Out of City Rates)						N.A.

Note: These unit charges conform to the City's current structure for assessing surcharges for high-strength wastewater. To refine that method, our recommendation is that the City assess the appropriate Base Unit Charge to each customer. Then, for each customer that contributes high strength wastewater, samples would be drawn of the customer's wastewater and a surcharge for the customer would be calculated based upon the strength of those samples. Thus, each surcharge would be unique for each such customer.

Table H: Sewer Minimum and System Development Charges, Third Adjustment

Table H: Torrington, WY In-City Sewer Minimum Charges and System Development Fees. (For out of City rate classes not specifically listed here, assess at 25 percent higher than the in-City rates.)

These are the rates to adopt in the next year, likely in 2020.

Water Meter Size in Inches	Minimum per Month	System Development Fee
0.625	$30.92	$500
0.750	$30.92	$500
1.000	$30.92	$500
1.500	$34.13	$800
2.000	$48.28	$2,048
2.500	$65.97	$3,046
3.000	$83.66	$3,563
4.000	$124.19	$4,915
6.000	$233.55	$8,388
8.000	$387.93	$11,743
10.000	$568.05	$14,092
6 Inch Equivalent (WHW&SD)	$120.18	N.A.
4 Inch Equivalent (STW&SD)	$65.50	N.A.
Sewer Huckfeldt 2150, In-city	$233.55	N.A.
6 Inch Equivalent (Torrington Livestock Markets) (Out of City)	$290.28	N.A.
Sub-customers (In-city Rates)	$8.93	N.A.
Sub-customers (Out of City Rates)	$11.16	N.A.

Note: The meter size-based fees above are to be assessed only to accounts with meters. Where there are "sub-customers" to a metered account, such as unmetered apartment units within a complex, the appropriate number of sub-customer fees listed above should be added to the minimum charge of the metered account.

For unit charges that include high-strength wastewater surcharges, see Table I.

Table I: Sewer Unit Charges, Third Adjustment

Table I: Torrington, WY Sewer Unit Charges, Including High-strength Surcharges. (For out of City rate classes not specifically listed here, assess at 25 percent higher than the in-City rates.)

These are the rates to adopt in the next year, likely in 2020.

Customer	Usage Allowance in Gallons	Base Unit Charge/ 1,000 Gallons		High-strength Unit Surcharge/ 1,000 Gallons		Total Unit Charge/ 1,000 Gallons
Sewer A & Residential In City 2100, 2110, 2120, 2410, 2412, 2460	0	$3.82	+	$0.00	=	$3.82
Sewer B 2470	0	$3.82	+	$0.43	=	$4.25
Sewer C 2471	0	$3.82	+	$0.87	=	$4.69
Sewer D 2472	0	$3.82	+	$1.16	=	$4.98
Sewer E 2473	0	$3.82	+	$1.51	=	$5.33
Sewer F 2474	0	$3.82	+	$1.72	=	$5.54
Sewer G 2475	0	$3.82	+	$2.88	=	$6.70
Sewer WHW&SD	0	$3.87	+	$0.00	=	$3.87
Sewer STW&SD	0	$3.87	+	$0.00	=	$3.87
Sewer Huckfeldt 2150, In-city	0	$4.78	+	$1.92	=	$6.70
Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter	0	$4.78	+	$1.92	=	$6.70
Sub-customers (In-city Rates)						N.A.
Sub-customers (Out of City Rates)						N.A.

Note: These unit charges conform to the City's current structure for assessing surcharges for high-strength wastewater. To refine that method, our recommendation is that the City assess the appropriate Base Unit Charge to each customer. Then, for each customer that contributes high strength wastewater, samples would be drawn of the customer's wastewater and a surcharge for the customer would be calculated based upon the strength of those samples. Thus, each surcharge would be unique for each such customer.

Closing

I recommend you adopt the rates calculated in Model 2. These rates will enable you to build appropriately strong reserves, cover increasing costs, especially new debt service, be prepared for contingencies and do so using rates that are much fairer than the current rates. In the case of the Districts, I assumed they will be assessed on a cost to serve basis initially and then be increased each year by the same percentage as all other customers. Eventually, you would have a new rate analysis done and then all customers' rates, including the Districts' would be recalculated to be both adequate and fairly structured.

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Conclusion

"Conclusion" is a misnomer here. This report provides information upon which the City can make decisions. Thus, it only begins the process of taking rate setting, and possibly other actions.

Consider the report carefully and when you are ready to move to the next steps, keep the following in mind.

Everyone impacted by City of Torrington water and sewer rates should at least be made aware of the results of this report.

- My default recommendation is to give any customer as much information as they want. If they want a copy of the full report, give them that.
- Give the media a copy of the full report so they can quote the report directly and accurately rather than be forced to "figure things out." Much of this is very complex. Few people know how to, or have the time to, calculate utility rates. Make it easy for everyone to get it right.
- For most in-city customers, what would happen to their water and sewer bills is as much as they will care to know about these analyses. To satisfy those information needs, the City can publicize the current and recommended rates and/or the bill comparisons.
- A few customers will want to know more, especially high-volume water and high-strength wastewater customers. Give them the full report, if that is what they want.
- A good way to accomplish these things is to post the report on the City's Web site so everyone can see for themselves what the report says and no one would have to print out all 100+ pages to do it, unless they wanted to. Publicize the Web posting widely and publicly. Information is a good thing. ***Being seen*** as trying hard to get information out to folks is also a good thing.

The City recently had me present, at a couple of council meetings, what turned out to be preliminary findings and recommendations. I also answered questions and gathered feedback. Using that feedback, I revised the models and this report.

You will need to present the report at one or more additional meetings and work things out with the Districts. While I love doing that part of rate analysis, if you can do that on your own, that would be great. Just know, if you need me, I can return to help you move to a great rate setting conclusion.

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November 2, 2016

Sent Via Electronic-Mail

Lynette Strecker
Clerk/Treasurer
City of Torrington
P.O. Box 250
Torrington, WY 82240
lstrecker@torringtonwy.gov

Re: The City of Torrington's Proposed Rate Analyses Study by Carl Brown
Our File No.: 40116

Dear Ms. Strecker,

On behalf of the South Torrington Water and Sewer District ("STWSD"), we are pleased that the City of Torrington (the "City") has engaged Carl Brown of GettingGreatRates.com to prepare a rate analyses study of the City's water and sewer utilities. We also appreciate the City giving us permission to correspond with Mr. Brown concerning his "Proposal for Water and Sewer Rate Analyses" dated August 12, 2016. The purpose of this letter is to pose two questions to the City Council in light of Mr. Brown's response statements in his e-mail correspondence dated October 25, 2016. It is in the parties' mutual interest and benefit to get on the same page as to the actual costs the City can charge to STWSD through any new rate structure.

In our e-mail correspondence dated October 24, 2016, we inquired as to whether Mr. Brown was familiar with Wyo. Stat. § 15-7-602(a)(ii) and its requirement that "the estimated water rate shall not exceed the actual costs of providing and delivering water to the point of connection to the city's or town's water system." Mr. Brown responded as follows:

> *I'm not an attorney. I can't practice law, I'm generally familiar with the statute and I will look to parties' counsels to get the details right. My first pass at calculating rates will be to calculate all rates and fees to all customers on a cost to serve basis. Then we will see where it goes from there.*

Upon a review of the "cost to serve" rate structure in Mr. Brown's "Water Rate Analysis Report" for the Town of Star Valley Ranch, Wyoming (the "SVR Report"), we assume Mr. Brown will recommend the City to propose: 1) a "unit charge" or use rate that is based on the City's total variable costs, and 2) base rates that are based on the its total fixed costs. *See* SVR Report at 27 (Table 8 – Classification of Costs).

In light of Mr. Brown's response, we encourage the City Council to review Wyo. Stat. § 15-7-602(a)(ii) and its requirement that the City's water rate "shall not exceed the actual costs of providing and delivering water" **to STWSD's point of connection** to the City's water system. In other words, the statute does not allow the City to calculate the rates for STWSD based on its total water utility costs. Conceptually, this makes common sense. For example, STWSD should not be required to share in the costs of delivering water to City residents or maintaining the system of distribution lines within the City. The City's costs associated with delivering water to STWSD end at its point of connection to the City's water main.

This extremely important distinction between the costs the City may calculate into its water rates for City residents and those costs the City may calculate into its rate for STWSD should be included in Mr. Brown's study. Otherwise, the rates Mr. Brown recommends to be charged to STWSD will not comply with law. If one of the purposes of his study is to provide the City with the "proof" it needs to justify its proposed rates for STWSD, then Mr. Brown's "cost to serve" rate structure based on total utility costs will not serve such purpose.

The same issue pertains to any recommended sewer rates for STWSD. We encourage the City Council to review Wyo. Stat. § 15-7-509, which states, "The charges for the use of the sewerage system . . . shall be fixed at a rate which equitably distributes the cost of service among the users." It would be inequitable and, therefore, illegal for a calculation of any proposed sewer rate for STWSD to include the City's total sewer utility costs. Instead, any proposed sewer rate should be based on only those costs associated with taking and delivering wastewater from STWSD's one connection in the City's sewer system. Mr. Brown's study should, therefore, be tailored to develop City sewer rates for STWSD that consider this distinction.

We are bringing this issue to the City's attention as we remain hopeful that the City will propose rates for STWSD that will not cause STWSD to resort to judicial review or a petition filed with the Wyoming Public Service Commission. Again, we appreciate the City's action in hiring Mr. Brown to prepare rate analyses. Our purpose here is get the parties on the same page. With that in mind, we respectfully ask the City Council to respond to the following questions:

1. As for any recommended water rate(s) to be charged to STWSD, will Mr. Brown's study include a breakdown of the City's actual costs of providing and delivering water to STWSD's point of connection to the City's water system?

2. As for any recommended sewer rate(s) to be charged to STWSD, will Mr. Brown's study include a breakdown of the City's actual costs of taking and delivering wastewater from STWSD's point of connection to the City's sewer system?

We fully understand that the City realizes the potentially significant impact new rates will have on STWSD and its residents. We look forward to the City's responses to these questions and the City Council Members' consideration of the information provided in this letter.

Again, thank you for your attention to this matter. Please contact me if you have any questions or concerns related to the foregoing.

Sincerely,
HAGEMAN LAW P.C.

By: Korry Lewis
Korry Lewis

cc: Jim Eddington, City of Torrington
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Kenneth T. Brown, Goshen County
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Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

November 13, 2017
This rate analysis scenario was produced by
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Note: This document is a print out of the spreadsheet model used to calculate new user charge and other rates and fees for the next 10 years. These calculations are complex and are based upon many conditions and assumtions. These issues, and others, are described in a narrative report that accompanies this model.

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Index of Tables and Charts

Note: When a numbered table or chart is not described below and it is missing from this model package, that was not a mistake. It simply means that

Name	What Each is or Does
Definitions (List)	The meaning of terms used in this report and in rate setting generally
Return on Investment (Calculation)	A summary of financial outcomes produced by the proposed rates
0.0	User rates calculated and recommended in this model for each user class are on the left, the current rates are on the right
Table 2 - Test Year Usage	Compilation of actual volume of service used by customers during the test year
Table 3 - User Base Data and Operating Incomes	Basic user statistics and operating revenues, projected for 10 years, based on the assumption the modeled rates and future inflationary increases will ber adopted
Table 4 - Operating Costs and Net Income	Operating costs projected for 10 years
Table 5 - Capital Improvement Program (CIP)	Capital improvements and how they will be paid over next 10 years, including debt service
Table 6 - Equipment Replacement Schedule (R&R)	Detailed schedule of equipment replacements for next 20 years, if applicable
Table 7 - Equipment Replacement Annuity Calculation	Calculation of the annual annuity (yearly savings amount) needed to pay for all equipment replacements as they come due and end with a desired balance
Table 8 - Classification of Costs	Sumation of a target year's costs and calculation of the "cost of service" rate structure basis for recovery of fixed costs and variable costs
Table 9A - Classification of Marginal Costs	Calculation of costs incurred to serve a specified type of customer, if applicable
Table 10 - Initial Rate Adjustments and Resulting Revenues	These are the modeled user rates and the resulting revenues they will generate
Table 11 - Capacity Cost; Its Amount and How it May be Recovered	Calculation of the cost to build the capacity to serve customers, if applicable
Table 12 - Tap Fees Based on Meter Size	Calculation of meter size-based tap fees (hook-up fees) to recover costs calculated in Table 11, if applicable
Table 13 - Capacity Charges Based on Meter Size	Calculation of meter sized-based capacity surcharges (to the minimum charge) to recover costs calculated in Table 11, if applicable
Table 14 - Financial Capacity Indicators and Reserves	Shows the financial effects of the modeled rates, costs, etc. on the utility and on the benchmark 5,000 gallon per month residential customer
Table 15 - Comparison of Bills Before and After Rate Adjustments	Bills at the modeled rates are compared to those under the current rates
Table 16 - User Statistics	For volume ranges within each rate class, this table shows volumes and percentages of use, revenue generated and other statistics
Chart 1 - Operating Ratio	*Graph of operating ratio for 10 years as a result of the modeled rates and the current rates*
Chart 2 - Coverage Ratio	*Graph of coverage ratios for 10 years of the modeled rates and the current rates*
Chart 3 - 5,000 Gallon Residential User's Bill	*Graph of the bill for the benchmark 5,000 gallon per month residential user, with smallest available meter size (used in grant and loan eligibility determinations) as a result of the modeled rates and the current rates*
Chart 4 - Affordability Index	*Graph of the affordability index for 10 years of the benchmark residential user's bill (used in grant and loan eligibility determinations)*
Chart 5 - Working Capital vs Goal	*Graph for 10 years of total (unobligated) cash assets at modeled rates compared to the goal for total cash assets*
Chart 6 - Value of Cash Assets Before Inflation	*Graph for 10 years of unobligated cash assets NOT adjusted for inflation at modeled rates and current rates*
Chart 7 - Value of Cash Assets After Inflation	*Graph for 10 years of unobligated cash assets adjusted for inflation at modeled rates and current rates. This is the real buying power of cash reserves.*
Chart 8 - Sum of All Reserves	*Graph of all reserves of all kinds and the modeled rates and the current rates.*

Definitions

Affordability Index	The monthly charge for (typically) 5,000 gallons of residential service divided by the median monthly household income for the area served by the system. An index of 1.0, meaning a household pays one percent of its income to pay its bill for 5,000 gallons of service, is generally considered affordable. Affordability index is a primary factor in determining grant and loan eligibility and grant amount.
Analysis Year	The year following the "test year." Generally, rate analysis is done during the year following the "test year" and intial rate adjustments are done later still during the analysis year or sometime during the following year once the analysis shows how rates should be adjusted. See related "test year."
Capital Improvement Plan or Program (CIP)	A schedule of anticipated capital improvements. These are the more expensive items such as treatment plants, lines and other expensive infrastructure that generally requires bond or grant funding.
Capital Improvement Reserves	Cash reserves dedicated to funding the CIP
Comprehensive Rate Analysis	A thorough examination of a system's operating, capital improvement, equipment replacement and other costs, revenues, current rates, number of users and their use of the system, growth rates and all other key issues surrounding the system. This examination will determine how rates and fees should be set in the future to cash-flow the system properly, to build appropriate reserves and to be fair to ratepayers. It also will determine how policies should be adjusted to enable the system to operate well now, operate well in the medium-range future (about 10 years) and prepare for expected and expectable events such as capital improvements and equipment replacement.
Connection Charge	See hook-up fee
Conservation (Inclining) Rates	Unit charges that go up as the volume used goes up
Cost to Produce	There are several ways to define and calculate cost to produce. Each is acceptable for different purposes. Generally, cost to produce is the total of all variable costs required to get service to a utility's customers during one year divided by the total units of service delivered during that year. This calculation will yield the average cost to produce. In a proportional to use rate structure, this is the unit charge. See "Cost Calculations" at the bottom of Chart 19.
Cost to Serve Rates	Rates where fixed and variable costs generated by each user class are paid by that class with minimum and unit charges, respectively. Similar to and sometimes the same as "proportional to use" rates.
Cost Types; Fixed and Variable	The two main types of costs are fixed - those that are related to the fact that someone is a customer; and variable - those that are related to the volume of the commodity delivered to customers. Generally, fixed costs should be recovered with minimum charges and variable costs with unit charges.
Coverage Ratio (CR)	Incomes available to pay debt divided by the amount of the debt for that year. Most systems should have a CR of 1.25 or higher.
Current Position	For purposes of this report, for one year, the sum of all incomes and undedicated reserves minus all current financial obligations for that year. Future obligations (next year's loan payments) and depreciation are not included. Current position is a good measure of overall financial health.
Declining Rates	Rates where unit charges go down as the volume used goes up
Flat Rates	Rates where all users pay exactly the same fee regardless of the volume of service they use
Equivalent Dwelling Unit (EDU) or Equivalent Residential Unit (ERU)	Based upon number of water using fixtures, average flow, potential flow or similar criteria; the consumption rate of the average single family home is rated at one EDU. All other types of customers are then compared on this measuring basis and the EDUs are calculated. Generally the purpose of this exercise is to calculate fees that each EDU must pay.
Hook-up Fee, Tap Fee, Impact Fee, Availability Charge, Capacity Charge	There are many terms and many and varied definitions of terms in use that are related to fees charged to connect new customers. For purposes of this model, all charges related to connecting new customers will be "rolled together" into a tap fee, usually including a charge that buys a new customer system capacity. This combined charge may be a few hundred dollars for a residential customer, if little or no capacity costs are included, to many thousands of dollars for a large industrial customer with capacity costs included.
Incremental Rate Increases (Inflationary Increases)	Rate increases done, generally annually, following the initial rate adjustment. The usual goal of such increases is to keep the system's incomes on track to meet reserve targets. Rate structure fairness is a small issue, if it is an issue at all. Such increases are usually small, in the two to five percent per year range.
Initial Rate Adjustments	Rate adjustments done in follow up to the comprehensive rate analysis. Generally, the goal of such adjustments is to establish rates that cover the system's short-term expected costs and do it with a structure that is fair to ratepayers. Initial adjustments should be followed in subsequent years with incremental rate increases.

Definitions

Inflow & Infiltration (I&I)	In a sewer system, water that gets into the collection system by way of illicit connections (inflow) such as gutter downspouts, plus leaks in manholes and sewer lines (infiltration)
Infrastructure	Most commonly thought of as the hard assets, such as buildings, treatment plants and lines needed to provide service to customers connected to the system. In reality, staff, software and other "soft" assets should be thought of as infrastructure, as well.
Life-cycle Cost	The total cost to design, build, operate, maintain and eventually dispose of an asset. One asset may cost less to build but it may be more expensive to operate and maintain, yielding a higher total life-cycle cost.
Marginal Costs	The parts of a utility's costs that are unavoidable in the course of serving a particular customer, a group of customers, more volume to all customers or some other marginal use of the system. Such customer(s) or extra use could be added at a discounted but still profitable fee, if desired. Generally marginal costs are less than the average costs but when extra use requires a system upsizing, they can be greater. These costs are especially useful when considering selling service at wholesale or charging "snow birds" while they are away.
Operating Costs	Definitions and calculations vary. For rate setting purposes operating costs are costs incurred because a system is operated. Such costs are usually recovered primarily through unit charges.
Operating Reserves or Working Capital	Analogous to current position, this is the net revenues retained to fund operating costs during times when costs exceed incomes.
Operating Revenues	Revenues collected in the form of user fees and similar operating cost-related fees
Operating Ratio (OR)	Current incomes divided by current expenses, not including debt. An OR of 1.0 is "break even." Most systems should have an OR of 1.25 or higher.
Payback Period	In this case, time required for the investment made to get this analysis to return that investment through increased user and other fees
Potential Demand	The volume of service that a user could demand for a short period of time at full volume use. The potential demand limiting factor is usually the size of the customer's meter or service line.
Proportional to Use Rates	Rates where the minimum charge recovers all fixed costs, the unit charge recovers all variable costs, the unit charge is the same for all volume sold, and there is no usage allowance in the minimum charge. This rate structure is similar to and often the same as cost to serve rates.
Replacement Schedule	A timetable that describes equipment replacement and important repairs that are too infrequent and/or too expensive to cover as annual operating costs but not so expensive that they need to be covered as capital improvements.
Replacement Reserves	Cash reserves used to fund the Replacement Schedule
Return on Investment	In this case, the dollar amount or percentage of revenue gain enabled by this rate analysis. Related to payback period.
Snow Bird	A customer, usually residential, that goes away during part of the year. Most commonly, people of "means" who live in the north who "fly south" for the winter. But, this category includes everyone who is absent for a significant part of the year but returns to their permanent residence.
Test Year	The one year period from which data was gathered to be the basis of the rate analysis, which is usually the last completed fiscal year. See related "analysis year."
Usage Allowance	The volume, if any, that is "given away" with the minimum charge. Most systems give away no volume. Those that give away an unlimited volume have what are called "flat rates" - a minimum charge only.
User Fee, User Charge, User Rates	Fees assessed to customers for use of the system. Does not include tap, capacity or connection fees, late payment penalties or other types of charges.
Water Loss	Measured by volume or percent, the part of a water system's net water production that does not reach customers or is not billed to customers. This loss also includes billable volume lost due to under-registering customer meters.
Working Capital, Net Income	The amount left in the operating fund after paying all costs due during that month, year or other time period. Working capital of $0 is "break even." Related to "current position."
Working Capital Goal or Operating Reserves Goal	The desired operating fund reserve, in dollars or percent, at a stated point in time. Small systems (1,000 connections) generally should target 35 percent or greater. Larger systems can target a lower percentage. The goal for each system should be based upon the needs of that system and the risk the customers are willing to take.

Table 1 - Rates

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

To achieve the financial performance shown throughout this model, adopt the unit charges shown in this table and the minimum charge in this table for the South Torrington Water and Sewer District. For all other (meter size-based) minimum charges, use Table 13.

For comparison purposes, this table shows user rates in effect at the end of the test year. Rates for volume ranges that are not shown are the same as the next lowest volume range rates.

Rates Recommended by GettingGreatRates.com

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Residential In City 1100, 1102, 1200, 1202	0		4.000	$2.39
	1,000		4.000	$2.39
	2,000		4.000	$2.39
	3,000		4.000	$2.39
	4,000		4.000	$2.39
	5,000		4.000	$2.39
	6,000		4.000	$2.39
	7,000		4.000	$2.39
	8,000		4.000	$2.39
	9,000		4.000	$2.39
	10,000		4.000	$2.39
	15,000		4.000	$2.39
	20,000		4.000	$2.39
	30,000		4.000	$2.39
	40,000		4.000	$2.39
	50,000		4.000	$2.39
	60,000		4.000	$2.39
	70,000		4.000	$2.39
	80,000		4.000	$2.39
	90,000		4.000	$2.39
	100,000		4.000	$2.39
	150,000		4.000	$2.39
	200,000		4.000	$2.39
Commercial In City 1110, 1210	0		4.000	$2.39
	1,000		4.000	$2.39
	2,000		4.000	$2.39
	3,000		4.000	$2.39
	4,000		4.000	$2.39
	5,000		4.000	$2.39
	6,000		4.000	$2.39
	7,000		4.000	$2.39
	8,000		4.000	$2.39
	9,000		4.000	$2.39
	10,000		4.000	$2.39
	15,000		4.000	$2.39
	20,000		4.000	$2.39
	30,000		4.000	$2.39
	40,000		4.000	$2.39
	50,000		4.000	$2.39
	60,000		4.000	$2.39
	70,000		4.000	$2.39
	80,000		4.000	$2.39
	90,000		4.000	$2.39
	100,000		4.000	$2.39
	150,000		4.000	$2.39
	200,000		4.000	$2.39

Rates That Were in Effect at End of Test Year

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Residential In City 1100, 1102, 1200, 1202	0	$30.00	8.000	$2.00
	1,000	$30.00	8.000	$2.00
	2,000	$30.00	8.000	$2.00
	3,000	$30.00	8.000	$2.00
	4,000	$30.00	8.000	$2.00
	5,000	$30.00	8.000	$2.00
	6,000	$30.00	8.000	$2.00
	7,000	$30.00	8.000	$2.00
	8,000	$30.00	8.000	$2.00
	9,000	$30.00	8.000	$2.00
	10,000	$30.00	8.000	$2.00
	15,000	$30.00	8.000	$2.00
	20,000	$30.00	8.000	$2.00
	30,000	$30.00	8.000	$2.00
	40,000	$30.00	8.000	$2.00
	50,000	$30.00	8.000	$2.60
	60,000	$30.00	8.000	$2.60
	70,000	$30.00	8.000	$2.60
	80,000	$30.00	8.000	$2.60
	90,000	$30.00	8.000	$2.60
	100,000	$30.00	8.000	$2.60
	150,000	$30.00	8.000	$2.60
	200,000	$30.00	8.000	$2.60
Commercial In City 1110, 1210	0	$30.00	8.000	$2.00
	1,000	$30.00	8.000	$2.00
	2,000	$30.00	8.000	$2.00
	3,000	$30.00	8.000	$2.00
	4,000	$30.00	8.000	$2.00
	5,000	$30.00	8.000	$2.00
	6,000	$30.00	8.000	$2.00
	7,000	$30.00	8.000	$2.00
	8,000	$30.00	8.000	$2.00
	9,000	$30.00	8.000	$2.00
	10,000	$30.00	8.000	$2.00
	15,000	$30.00	8.000	$2.00
	20,000	$30.00	8.000	$2.00
	30,000	$30.00	8.000	$2.00
	40,000	$30.00	8.000	$2.00
	50,000	$30.00	8.000	$2.60
	60,000	$30.00	8.000	$2.60
	70,000	$30.00	8.000	$2.60
	80,000	$30.00	8.000	$2.60
	90,000	$30.00	8.000	$2.60
	100,000	$30.00	8.000	$2.60
	150,000	$30.00	8.000	$2.60
	200,000	$30.00	8.000	$2.60

Table 1 - Rates

Rates Recommended by GettingGreatRates.com					Rates That Were in Effect at End of Test Year				
Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons	Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
City 1130, 1230, 1530	0		4.000	$2.39	City 1130, 1230, 1530	0	$30.00	8.000	$2.00
	1,000		4.000	$2.39		1,000	$30.00	8.000	$2.00
	2,000		4.000	$2.39		2,000	$30.00	8.000	$2.00
	3,000		4.000	$2.39		3,000	$30.00	8.000	$2.00
	4,000		4.000	$2.39		4,000	$30.00	8.000	$2.00
	5,000		4.000	$2.39		5,000	$30.00	8.000	$2.00
	6,000		4.000	$2.39		6,000	$30.00	8.000	$2.00
	7,000		4.000	$2.39		7,000	$30.00	8.000	$2.00
	8,000		4.000	$2.39		8,000	$30.00	8.000	$2.00
	9,000		4.000	$2.39		9,000	$30.00	8.000	$2.00
	10,000		4.000	$2.39		10,000	$30.00	8.000	$2.00
	15,000		4.000	$2.39		15,000	$30.00	8.000	$2.00
	20,000		4.000	$2.39		20,000	$30.00	8.000	$2.00
	30,000		4.000	$2.39		30,000	$30.00	8.000	$2.00
	40,000		4.000	$2.39		40,000	$30.00	8.000	$2.00
	50,000		4.000	$2.39		50,000	$30.00	8.000	$2.60
	60,000		4.000	$2.39		60,000	$30.00	8.000	$2.60
	70,000		4.000	$2.39		70,000	$30.00	8.000	$2.60
	80,000		4.000	$2.39		80,000	$30.00	8.000	$2.60
	90,000		4.000	$2.39		90,000	$30.00	8.000	$2.60
	100,000		4.000	$2.39		100,000	$30.00	8.000	$2.60
	110,000		4.000	$2.39		110,000	$30.00	8.000	$2.60
	120,000		4.000	$2.39		120,000	$30.00	8.000	$2.60
	130,000		4.000	$2.39		130,000	$30.00	8.000	$2.60
	140,000		4.000	$2.39		140,000	$30.00	8.000	$2.60
	150,000		4.000	$2.39		150,000	$30.00	8.000	$2.60
	160,000		4.000	$2.39		160,000	$30.00	8.000	$2.60
Lawn Service In City 1500, 1510, 1600	0		4.000	$2.39	Lawn Service In City 1500, 1510, 1600	0	$30.00	8.000	$2.00
	1,000		4.000	$2.39		1,000	$30.00	8.000	$2.00
	2,000		4.000	$2.39		2,000	$30.00	8.000	$2.00
	3,000		4.000	$2.39		3,000	$30.00	8.000	$2.00
	4,000		4.000	$2.39		4,000	$30.00	8.000	$2.00
	5,000		4.000	$2.39		5,000	$30.00	8.000	$2.00
	6,000		4.000	$2.39		6,000	$30.00	8.000	$2.00
	7,000		4.000	$2.39		7,000	$30.00	8.000	$2.00
	8,000		4.000	$2.39		8,000	$30.00	8.000	$2.00
	9,000		4.000	$2.39		9,000	$30.00	8.000	$2.00
	10,000		4.000	$2.39		10,000	$30.00	8.000	$2.00
	15,000		4.000	$2.39		15,000	$30.00	8.000	$2.00
	20,000		4.000	$2.39		20,000	$30.00	8.000	$2.00
	30,000		4.000	$2.39		30,000	$30.00	8.000	$2.00
	40,000		4.000	$2.39		40,000	$30.00	8.000	$2.00
	50,000		4.000	$2.39		50,000	$30.00	8.000	$2.60
	60,000		4.000	$2.39		60,000	$30.00	8.000	$2.60
	70,000		4.000	$2.39		70,000	$30.00	8.000	$2.60
	80,000		4.000	$2.39		80,000	$30.00	8.000	$2.60
	90,000		4.000	$2.39		90,000	$30.00	8.000	$2.60
	100,000		4.000	$2.39		100,000	$30.00	8.000	$2.60
	110,000		4.000	$2.39		110,000	$30.00	8.000	$2.60
	120,000		4.000	$2.39		120,000	$30.00	8.000	$2.60
	130,000		4.000	$2.39		130,000	$30.00	8.000	$2.60
	140,000		4.000	$2.39		140,000	$30.00	8.000	$2.60
	150,000		4.000	$2.39		150,000	$30.00	8.000	$2.60
	160,000		4.000	$2.39		160,000	$30.00	8.000	$2.60

Table 1 - Rates

Rates Recommended by GettingGreatRates.com					Rates That Were in Effect at End of Test Year				
Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons	Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Lawn Service In City Non Potable 1590, 1690	0		0.000	$1.45	Lawn Service In City Non Potable 1590, 1690	0	$24.31	8.000	$1.74
	1,000		0.000	$1.45		1,000	$24.31	8.000	$1.74
	2,000		0.000	$1.45		2,000	$24.31	8.000	$1.74
	3,000		0.000	$1.45		3,000	$24.31	8.000	$1.74
	4,000		0.000	$1.45		4,000	$24.31	8.000	$1.74
	5,000		0.000	$1.45		5,000	$24.31	8.000	$1.74
	6,000		0.000	$1.45		6,000	$24.31	8.000	$1.74
	7,000		0.000	$1.45		7,000	$24.31	8.000	$1.74
	8,000		0.000	$1.45		8,000	$24.31	8.000	$1.82
	9,000		0.000	$1.45		9,000	$24.31	8.000	$1.82
	10,000		0.000	$1.45		10,000	$24.31	8.000	$1.82
	15,000		0.000	$1.45		15,000	$24.31	8.000	$1.82
	20,000		0.000	$1.45		20,000	$24.31	8.000	$1.82
	30,000		0.000	$1.45		30,000	$24.31	8.000	$1.82
	40,000		0.000	$1.45		40,000	$24.31	8.000	$1.82
	50,000		0.000	$1.45		50,000	$24.31	8.000	$1.82
	60,000		0.000	$1.45		60,000	$24.31	8.000	$1.82
	70,000		0.000	$1.45		70,000	$24.31	8.000	$1.82
	80,000		0.000	$1.45		80,000	$24.31	8.000	$1.82
	90,000		0.000	$1.45		90,000	$24.31	8.000	$1.82
	100,000		0.000	$1.45		100,000	$24.31	8.000	$1.82
	110,000		0.000	$1.45		110,000	$24.31	8.000	$1.82
	120,000		0.000	$1.45		120,000	$24.31	8.000	$1.82
	130,000		0.000	$1.45		130,000	$24.31	8.000	$1.82
	140,000		0.000	$1.45		140,000	$24.31	8.000	$1.82
	150,000		0.000	$1.45		150,000	$24.31	8.000	$1.82
	160,000		0.000	$1.45		160,000	$24.31	8.000	$1.82
Residential Out of City 1101	0		4.000	$2.99	Residential Out of City 1101	0	$37.50	8.000	$2.50
	1,000		4.000	$2.99		1,000	$37.50	8.000	$2.50
	2,000		4.000	$2.99		2,000	$37.50	8.000	$2.50
	3,000		4.000	$2.99		3,000	$37.50	8.000	$2.50
	4,000		4.000	$2.99		4,000	$37.50	8.000	$2.50
	5,000		4.000	$2.99		5,000	$37.50	8.000	$2.50
	6,000		4.000	$2.99		6,000	$37.50	8.000	$2.50
	7,000		4.000	$2.99		7,000	$37.50	8.000	$2.50
	8,000		4.000	$2.99		8,000	$37.50	8.000	$2.50
	9,000		4.000	$2.99		9,000	$37.50	8.000	$2.50
	10,000		4.000	$2.99		10,000	$37.50	8.000	$2.50
	15,000		4.000	$2.99		15,000	$37.50	8.000	$2.50
	20,000		4.000	$2.99		20,000	$37.50	8.000	$2.50
	30,000		4.000	$2.99		30,000	$37.50	8.000	$2.50
	40,000		4.000	$2.99		40,000	$37.50	8.000	$2.50
	50,000		4.000	$2.99		50,000	$37.50	8.000	$3.25
	60,000		4.000	$2.99		60,000	$37.50	8.000	$3.25
	70,000		4.000	$2.99		70,000	$37.50	8.000	$3.25
	80,000		4.000	$2.99		80,000	$37.50	8.000	$3.25
	90,000		4.000	$2.99		90,000	$37.50	8.000	$3.25
	100,000		4.000	$2.99		100,000	$37.50	8.000	$3.25
	110,000		4.000	$2.99		110,000	$37.50	8.000	$3.25
	120,000		4.000	$2.99		120,000	$37.50	8.000	$3.25
	130,000		4.000	$2.99		130,000	$37.50	8.000	$3.25
	140,000		4.000	$2.99		140,000	$37.50	8.000	$3.25
	150,000		4.000	$2.99		150,000	$37.50	8.000	$3.25
	160,000		4.000	$2.99		160,000	$37.50	8.000	$3.25

Table 1 - Rates

Rates Recommended by GettingGreatRates.com					Rates That Were in Effect at End of Test Year				
Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons	Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Commercial Out of City 1111	0		4.000	$2.99	Commercial Out of City 1111	0	$37.50	8.000	$2.50
	1,000		4.000	$2.99		1,000	$37.50	8.000	$2.50
	2,000		4.000	$2.99		2,000	$37.50	8.000	$2.50
	3,000		4.000	$2.99		3,000	$37.50	8.000	$2.50
	4,000		4.000	$2.99		4,000	$37.50	8.000	$2.50
	5,000		4.000	$2.99		5,000	$37.50	8.000	$2.50
	6,000		4.000	$2.99		6,000	$37.50	8.000	$2.50
	7,000		4.000	$2.99		7,000	$37.50	8.000	$2.50
	8,000		4.000	$2.99		8,000	$37.50	8.000	$2.50
	9,000		4.000	$2.99		9,000	$37.50	8.000	$2.50
	10,000		4.000	$2.99		10,000	$37.50	8.000	$2.50
	15,000		4.000	$2.99		15,000	$37.50	8.000	$2.50
	20,000		4.000	$2.99		20,000	$37.50	8.000	$2.50
	30,000		4.000	$2.99		30,000	$37.50	8.000	$2.50
	40,000		4.000	$2.99		40,000	$37.50	8.000	$2.50
	50,000		4.000	$2.99		50,000	$37.50	8.000	$3.25
	60,000		4.000	$2.99		60,000	$37.50	8.000	$3.25
	70,000		4.000	$2.99		70,000	$37.50	8.000	$3.25
	80,000		4.000	$2.99		80,000	$37.50	8.000	$3.25
	90,000		4.000	$2.99		90,000	$37.50	8.000	$3.25
	100,000		4.000	$2.99		100,000	$37.50	8.000	$3.25
	110,000		4.000	$2.99		110,000	$37.50	8.000	$3.25
	120,000		4.000	$2.99		120,000	$37.50	8.000	$3.25
	130,000		4.000	$2.99		130,000	$37.50	8.000	$3.25
	140,000		4.000	$2.99		140,000	$37.50	8.000	$3.25
	150,000		4.000	$2.99		150,000	$37.50	8.000	$3.25
	160,000		4.000	$2.99		160,000	$37.50	8.000	$3.25
Lawn Service Out of City 1501	0		4.000	$2.99	Lawn Service Out of City 1501	0	$37.50	8.000	$2.50
	1,000		4.000	$2.99		1,000	$37.50	8.000	$2.50
	2,000		4.000	$2.99		2,000	$37.50	8.000	$2.50
	3,000		4.000	$2.99		3,000	$37.50	8.000	$2.50
	4,000		4.000	$2.99		4,000	$37.50	8.000	$2.50
	5,000		4.000	$2.99		5,000	$37.50	8.000	$2.50
	6,000		4.000	$2.99		6,000	$37.50	8.000	$2.50
	7,000		4.000	$2.99		7,000	$37.50	8.000	$2.50
	8,000		4.000	$2.99		8,000	$37.50	8.000	$2.50
	9,000		4.000	$2.99		9,000	$37.50	8.000	$2.50
	10,000		4.000	$2.99		10,000	$37.50	8.000	$2.50
	15,000		4.000	$2.99		15,000	$37.50	8.000	$2.50
	20,000		4.000	$2.99		20,000	$37.50	8.000	$2.50
	30,000		4.000	$2.99		30,000	$37.50	8.000	$2.50
	40,000		4.000	$2.99		40,000	$37.50	8.000	$2.50
	50,000		4.000	$2.99		50,000	$37.50	8.000	$3.25
	60,000		4.000	$2.99		60,000	$37.50	8.000	$3.25
	70,000		4.000	$2.99		70,000	$37.50	8.000	$3.25
	80,000		4.000	$2.99		80,000	$37.50	8.000	$3.25
	90,000		4.000	$2.99		90,000	$37.50	8.000	$3.25
	100,000		4.000	$2.99		100,000	$37.50	8.000	$3.25
	110,000		4.000	$2.99		110,000	$37.50	8.000	$3.25
	120,000		4.000	$2.99		120,000	$37.50	8.000	$3.25
	130,000		4.000	$2.99		130,000	$37.50	8.000	$3.25
	140,000		4.000	$2.99		140,000	$37.50	8.000	$3.25
	150,000		4.000	$2.99		150,000	$37.50	8.000	$3.25
	160,000		4.000	$2.99		160,000	$37.50	8.000	$3.25

Table 1 - Rates

Rates Recommended by GettingGreatRates.com					Rates That Were in Effect at End of Test Year				
Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons	Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Water No Charge 1190	0		4.000	$2.39	Water No Charge 1190	0	$0.00	8.000	$0.00
	1,000		4.000	$2.39		1,000	$0.00	8.000	$0.00
	2,000		4.000	$2.39		2,000	$0.00	8.000	$0.00
	3,000		4.000	$2.39		3,000	$0.00	8.000	$0.00
	4,000		4.000	$2.39		4,000	$0.00	8.000	$0.00
	5,000		4.000	$2.39		5,000	$0.00	8.000	$0.00
	6,000		4.000	$2.39		6,000	$0.00	8.000	$0.00
	7,000		4.000	$2.39		7,000	$0.00	8.000	$0.00
	8,000		4.000	$2.39		8,000	$0.00	8.000	$0.00
	9,000		4.000	$2.39		9,000	$0.00	8.000	$0.00
	10,000		4.000	$2.39		10,000	$0.00	8.000	$0.00
	15,000		4.000	$2.39		15,000	$0.00	8.000	$0.00
	20,000		4.000	$2.39		20,000	$0.00	8.000	$0.00
	30,000		4.000	$2.39		30,000	$0.00	8.000	$0.00
	40,000		4.000	$2.39		40,000	$0.00	8.000	$0.00
	50,000		4.000	$2.39		50,000	$0.00	8.000	$0.00
	60,000		4.000	$2.39		60,000	$0.00	8.000	$0.00
	70,000		4.000	$2.39		70,000	$0.00	8.000	$0.00
	80,000		4.000	$2.39		80,000	$0.00	8.000	$0.00
	90,000		4.000	$2.39		90,000	$0.00	8.000	$0.00
	100,000		4.000	$2.39		100,000	$0.00	8.000	$0.00
	110,000		4.000	$2.39		110,000	$0.00	8.000	$0.00
	120,000		4.000	$2.39		120,000	$0.00	8.000	$0.00
	130,000		4.000	$2.39		130,000	$0.00	8.000	$0.00
	140,000		4.000	$2.39		140,000	$0.00	8.000	$0.00
	150,000		4.000	$2.39		150,000	$0.00	8.000	$0.00
	160,000		4.000	$2.39		160,000	$0.00	8.000	$0.00
Sub-customers in Multi-unit Facilities In City 1100, 1210	0		4.000	$0.00	Sub-customers in Multi-unit Facilities In City 1100, 1210	0	$30.00	8.000	$2.00

Table 1 - Rates

Rates Recommended by GettingGreatRates.com					Rates That Were in Effect at End of Test Year				
Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons	Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sub-customers in Multi-unit Facilities Out of City 1101	0		4.000	$0.00	Sub-customers in Multi-unit Facilities Out of City 1101	0	$37.50	8.000	$2.50
Metered Customer in Multi-unit Facilities In City 1100, 1110, 1210	0		4.000	$2.39	Metered Customer in Multi-unit Facilities In City 1100, 1110, 1210	0	$30.00	8.000	$2.00
	1,000		4.000	$2.39		1,000	$30.00	8.000	$2.00
	2,000		4.000	$2.39		2,000	$30.00	8.000	$2.00
	3,000		4.000	$2.39		3,000	$30.00	8.000	$2.00
	4,000		4.000	$2.39		4,000	$30.00	8.000	$2.00
	5,000		4.000	$2.39		5,000	$30.00	8.000	$2.00
	6,000		4.000	$2.39		6,000	$30.00	8.000	$2.00
	7,000		4.000	$2.39		7,000	$30.00	8.000	$2.00
	8,000		4.000	$2.39		8,000	$30.00	8.000	$2.00
	9,000		4.000	$2.39		9,000	$30.00	8.000	$2.00
	10,000		4.000	$2.39		10,000	$30.00	8.000	$2.00
	15,000		4.000	$2.39		15,000	$30.00	8.000	$2.00
	20,000		4.000	$2.39		20,000	$30.00	8.000	$2.00
	30,000		4.000	$2.39		30,000	$30.00	8.000	$2.00
	40,000		4.000	$2.39		40,000	$30.00	8.000	$2.00
	50,000		4.000	$2.39		50,000	$30.00	8.000	$2.60
	60,000		4.000	$2.39		60,000	$30.00	8.000	$2.60
	70,000		4.000	$2.39		70,000	$30.00	8.000	$2.60
	80,000		4.000	$2.39		80,000	$30.00	8.000	$2.60
	90,000		4.000	$2.39		90,000	$30.00	8.000	$2.60
	100,000		4.000	$2.39		100,000	$30.00	8.000	$2.60
	110,000		4.000	$2.39		110,000	$30.00	8.000	$2.60
	120,000		4.000	$2.39		120,000	$30.00	8.000	$2.60
	130,000		4.000	$2.39		130,000	$30.00	8.000	$2.60
	140,000		4.000	$2.39		140,000	$30.00	8.000	$2.60
	150,000		4.000	$2.39		150,000	$30.00	8.000	$2.60
	160,000		4.000	$2.39		160,000	$30.00	8.000	$2.60

Table 1 - Rates

Rates Recommended by GettingGreatRates.com					Rates That Were in Effect at End of Test Year				
Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons	Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Metered Customer in Multi-unit Facilities Out of City 1101	0		4.000	$2.99	Metered Customer in Multi-unit Facilities Out of City 1101	0	$37.50	8.000	$2.50
	1,000		4.000	$2.99		1,000	$37.50	8.000	$2.50
	2,000		4.000	$2.99		2,000	$37.50	8.000	$2.50
	3,000		4.000	$2.99		3,000	$37.50	8.000	$2.50
	4,000		4.000	$2.99		4,000	$37.50	8.000	$2.50
	5,000		4.000	$2.99		5,000	$37.50	8.000	$2.50
	6,000		4.000	$2.99		6,000	$37.50	8.000	$2.50
	7,000		4.000	$2.99		7,000	$37.50	8.000	$2.50
	8,000		4.000	$2.99		8,000	$37.50	8.000	$2.50
	9,000		4.000	$2.99		9,000	$37.50	8.000	$2.50
	10,000		4.000	$2.99		10,000	$37.50	8.000	$2.50
	15,000		4.000	$2.99		15,000	$37.50	8.000	$2.50
	20,000		4.000	$2.99		20,000	$37.50	8.000	$2.50
	30,000		4.000	$2.99		30,000	$37.50	8.000	$2.50
	40,000		4.000	$2.99		40,000	$37.50	8.000	$2.50
	50,000		4.000	$2.99		50,000	$37.50	8.000	$3.25
	60,000		4.000	$2.99		60,000	$37.50	8.000	$3.25
	70,000		4.000	$2.99		70,000	$37.50	8.000	$3.25
	80,000		4.000	$2.99		80,000	$37.50	8.000	$3.25
	90,000		4.000	$2.99		90,000	$37.50	8.000	$3.25
	100,000		4.000	$2.99		100,000	$37.50	8.000	$3.25
	110,000		4.000	$2.99		110,000	$37.50	8.000	$3.25
	120,000		4.000	$2.99		120,000	$37.50	8.000	$3.25
	130,000		4.000	$2.99		130,000	$37.50	8.000	$3.25
	140,000		4.000	$2.99		140,000	$37.50	8.000	$3.25
	150,000		4.000	$2.99		150,000	$37.50	8.000	$3.25
	160,000		4.000	$2.99		160,000	$37.50	8.000	$3.25
South Torrington 1120, 1220 (8 & 10 Inch Meters, Out of City Rates)	0	$696.44	0.000	$2.39	South Torrington 1120, 1220 (8 & 10 Inch Meters, Out of City Rates)	0	$0.00	8.000	$2.29
	1,000	$696.44	0.000	$2.39		1,000	$0.00	8.000	$2.29
	2,000	$696.44	0.000	$2.39		2,000	$0.00	8.000	$2.29
	3,000	$696.44	0.000	$2.39		3,000	$0.00	8.000	$2.29
	4,000	$696.44	0.000	$2.39		4,000	$0.00	8.000	$2.29
	5,000	$696.44	0.000	$2.39		5,000	$0.00	8.000	$2.29
	6,000	$696.44	0.000	$2.39		6,000	$0.00	8.000	$2.29
	7,000	$696.44	0.000	$2.39		7,000	$0.00	8.000	$2.29
	8,000	$696.44	0.000	$2.39		8,000	$0.00	8.000	$2.29
	9,000	$696.44	0.000	$2.39		9,000	$0.00	8.000	$2.29
	10,000	$696.44	0.000	$2.39		10,000	$0.00	8.000	$2.29
	15,000	$696.44	0.000	$2.39		15,000	$0.00	8.000	$2.29
	20,000	$696.44	0.000	$2.39		20,000	$0.00	8.000	$2.29
	30,000	$696.44	0.000	$2.39		30,000	$0.00	8.000	$2.29
	40,000	$696.44	0.000	$2.39		40,000	$0.00	8.000	$2.29
	50,000	$696.44	0.000	$2.39		50,000	$0.00	8.000	$2.29
	60,000	$696.44	0.000	$2.39		60,000	$0.00	8.000	$2.29
	70,000	$696.44	0.000	$2.39		70,000	$0.00	8.000	$2.29
	80,000	$696.44	0.000	$2.39		80,000	$0.00	8.000	$2.29
	90,000	$696.44	0.000	$2.39		90,000	$0.00	8.000	$2.29
	100,000	$696.44	0.000	$2.39		100,000	$0.00	8.000	$2.29
	110,000	$696.44	0.000	$2.39		110,000	$0.00	8.000	$2.29
	120,000	$696.44	0.000	$2.39		120,000	$0.00	8.000	$2.29
	130,000	$696.44	0.000	$2.39		130,000	$0.00	8.000	$2.29
	140,000	$696.44	0.000	$2.39		140,000	$0.00	8.000	$2.29
	150,000	$696.44	0.000	$2.39		150,000	$0.00	8.000	$2.29
	160,000	$696.44	0.000	$2.39		160,000	$0.00	8.000	$2.29

Table 2 - Test Year Usage

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table shows usage by all customers during the test year.

Test year = the one-year period being analyzed, which starts: 7/1/2015

Residential meter readings per year: 12

Other customer meter readings per year: 12

Date this scenario created: 11/13/2017

Bills sent per year: 12

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Residential In City 1100, 1102, 1200, 1202	0	999	1,000	0.933	26,049	24,301,000	1,748	0	146	5.4%	5.1%
	1,000	1,999	1,000	0.902	24,301	21,922,000	2,379	2,379,000	198	7.3%	4.6%
	2,000	2,999	1,000	0.858	21,922	18,820,000	3,102	6,204,000	259	9.5%	4.0%
	3,000	3,999	1,000	0.832	18,820	15,667,000	3,153	9,459,000	263	9.7%	3.3%
	4,000	4,999	1,000	0.836	15,667	13,102,000	2,565	10,260,000	214	7.9%	2.8%
	5,000	5,999	1,000	0.862	13,102	11,292,000	1,810	9,050,000	151	5.6%	2.4%
	6,000	6,999	1,000	0.881	11,292	9,945,000	1,347	8,082,000	112	4.1%	2.1%
	7,000	7,999	1,000	0.904	9,945	8,993,000	952	6,664,000	79	2.9%	1.9%
	8,000	8,999	1,000	0.921	8,993	8,280,000	713	5,704,000	59	2.2%	1.7%
	9,000	9,999	1,000	0.935	8,280	7,741,000	539	4,851,000	45	1.7%	1.6%
	10,000	14,999	1,000	4.225	7,741	32,707,000	1,857	21,857,000	155	5.7%	6.9%
	15,000	19,999	1,000	4.221	5,884	24,838,000	1,485	25,118,000	124	4.6%	5.2%
	20,000	29,999	1,000	7.384	4,399	32,482,000	1,963	47,382,000	164	6.0%	6.9%
	30,000	39,999	1,000	7.152	2,436	17,423,000	1,140	38,663,000	95	3.5%	3.7%
	40,000	49,999	1,000	7.472	1,296	9,684,000	563	24,874,000	47	1.7%	2.0%
	50,000	59,999	1,000	7.473	733	5,478,000	301	16,208,000	25	0.9%	1.2%
	60,000	69,999	1,000	7.898	432	3,412,000	150	9,592,000	13	0.5%	0.7%
	70,000	79,999	1,000	8.440	282	2,380,000	74	5,480,000	6	0.2%	0.5%
	80,000	89,999	1,000	8.385	208	1,744,000	59	4,974,000	5	0.2%	0.4%
	90,000	99,999	1,000	8.839	149	1,317,000	28	2,627,000	2	0.1%	0.3%
	100,000	149,999	1,000	35.430	121	4,287,000	55	6,487,000	5	0.2%	0.9%
	150,000	199,999	1,000	39.333	66	2,596,000	24	4,096,000	2	0.1%	0.5%
	200,000	999,999	1,000	148.571	42	6,240,000	42	14,640,000	4	0.1%	1.3%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		182,160	284,651,000	26,049	284,651,000	2,171	79.9%	60.1%
Commercial In City 1110, 1210	0	999	1,000	0.821	2,685	2,205,320	481	1,320	40	1.5%	0.5%
	1,000	1,999	1,000	0.761	2,204	1,678,000	526	526,000	44	1.6%	0.4%
	2,000	2,999	1,000	0.834	1,678	1,399,000	279	558,000	23	0.9%	0.3%
	3,000	3,999	1,000	0.897	1,399	1,255,000	144	432,000	12	0.4%	0.3%
	4,000	4,999	1,000	0.916	1,255	1,149,000	106	424,000	9	0.3%	0.2%
	5,000	5,999	1,000	0.932	1,149	1,071,000	78	390,000	7	0.2%	0.2%
	6,000	6,999	1,000	0.937	1,071	1,004,000	67	402,000	6	0.2%	0.2%
	7,000	7,999	1,000	0.926	1,004	930,000	74	518,000	6	0.2%	0.2%
	8,000	8,999	1,000	0.933	930	868,000	62	496,000	5	0.2%	0.2%
	9,000	9,999	1,000	0.942	868	818,000	50	450,000	4	0.2%	0.2%
	10,000	14,999	1,000	4.374	818	3,578,000	155	1,813,000	13	0.5%	0.8%
	15,000	19,999	1,000	4.460	663	2,957,000	118	2,002,000	10	0.4%	0.6%
	20,000	29,999	1,000	8.426	545	4,592,000	135	3,192,000	11	0.4%	1.0%
	30,000	39,999	1,000	8.915	410	3,655,000	75	2,555,000	6	0.2%	0.8%
	40,000	49,999	1,000	8.618	335	2,887,000	73	3,187,000	6	0.2%	0.6%
	50,000	59,999	1,000	8.546	262	2,239,000	60	3,219,000	5	0.2%	0.5%
	60,000	69,999	1,000	8.980	202	1,814,000	32	2,034,000	3	0.1%	0.4%
	70,000	79,999	1,000	8.935	170	1,519,000	30	2,219,000	3	0.1%	0.3%
	80,000	89,999	1,000	9.107	140	1,275,000	17	1,405,000	1	0.1%	0.3%
	90,000	99,999	1,000	9.374	123	1,153,000	9	823,000	1	0.0%	0.2%
	100,000	149,999	1,000	39.851	114	4,543,000	47	5,893,000	4	0.1%	1.0%
	150,000	199,999	1,000	37.672	67	2,524,000	31	5,374,000	3	0.1%	0.5%
	200,000	999,999	1,000	85.667	36	3,084,000	36	10,284,000	3	0.1%	0.7%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		18,128	48,197,320	2,685	48,197,320	224	8.2%	10.2%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
City 1130, 1230, 1530	0	999	1,000	0.702	410	288,000	122	0	10	0.4%	0.1%
	1,000	1,999	1,000	0.854	288	246,000	42	42,000	4	0.1%	0.1%
	2,000	2,999	1,000	0.919	246	226,000	20	40,000	2	0.1%	0.0%
	3,000	3,999	1,000	0.925	226	209,000	17	51,000	1	0.1%	0.0%
	4,000	4,999	1,000	0.947	209	198,000	11	44,000	1	0.0%	0.0%
	5,000	5,999	1,000	0.944	198	187,000	11	55,000	1	0.0%	0.0%
	6,000	6,999	1,000	0.952	187	178,000	9	54,000	1	0.0%	0.0%
	7,000	7,999	1,000	0.949	178	169,000	9	63,000	1	0.0%	0.0%
	8,000	8,999	1,000	0.964	169	163,000	6	48,000	1	0.0%	0.0%
	9,000	9,999	1,000	0.994	163	162,000	1	9,000	0	0.0%	0.0%
	10,000	14,999	1,000	4.846	162	785,000	7	80,000	1	0.0%	0.2%
	15,000	19,999	1,000	4.800	155	744,000	9	149,000	1	0.0%	0.2%
	20,000	29,999	1,000	9.377	146	1,369,000	18	449,000	2	0.1%	0.3%
	30,000	39,999	1,000	9.102	128	1,165,000	19	645,000	2	0.1%	0.2%
	40,000	49,999	1,000	9.661	109	1,053,000	8	363,000	1	0.0%	0.2%
	50,000	59,999	1,000	9.535	101	963,000	9	493,000	1	0.0%	0.2%
	60,000	69,999	1,000	9.848	92	906,000	3	196,000	0	0.0%	0.2%
	70,000	79,999	1,000	9.618	89	856,000	8	606,000	1	0.0%	0.2%
	80,000	89,999	1,000	9.506	81	770,000	7	590,000	1	0.0%	0.2%
	90,000	99,999	1,000	9.486	74	702,000	5	462,000	0	0.0%	0.1%
	100,000	109,999	1,000	9.536	69	658,000	8	848,000	1	0.0%	0.1%
	110,000	119,999	1,000	9.459	61	577,000	6	687,000	1	0.0%	0.1%
	120,000	129,999	1,000	9.345	55	514,000	4	484,000	0	0.0%	0.1%
	130,000	139,999	1,000	9.647	51	492,000	2	262,000	0	0.0%	0.1%
	140,000	149,999	1,000	9.531	49	467,000	4	577,000	0	0.0%	0.1%
	150,000	159,999	1,000	9.489	45	427,000	3	457,000	0	0.0%	0.1%
	160,000	99,999,999	1,000	660.214	42	27,729,000	42	34,449,000	4	0.1%	5.9%
			Monthly and Annual Subtotals:		3,783	42,203,000	410	42,203,000	34	1.3%	8.9%
Lawn Service In City 1500, 1510, 1600	0	999	1,000	0.896	395	354,000	41	0	3	0.1%	0.1%
	1,000	1,999	1,000	0.986	354	349,000	5	5,000	0	0.0%	0.1%
	2,000	2,999	1,000	0.997	349	348,000	1	2,000	0	0.0%	0.1%
	3,000	3,999	1,000	0.960	348	334,000	14	42,000	1	0.0%	0.1%
	4,000	4,999	1,000	0.988	334	330,000	4	16,000	0	0.0%	0.1%
	5,000	5,999	1,000	0.979	330	323,000	7	35,000	1	0.0%	0.1%
	6,000	6,999	1,000	0.988	323	319,000	4	24,000	0	0.0%	0.1%
	7,000	7,999	1,000	0.981	319	313,000	6	42,000	1	0.0%	0.1%
	8,000	8,999	1,000	0.997	313	312,000	1	8,000	0	0.0%	0.1%
	9,000	9,999	1,000	0.987	312	308,000	4	36,000	0	0.0%	0.1%
	10,000	14,999	1,000	4.705	308	1,449,000	29	344,000	2	0.1%	0.3%
	15,000	19,999	1,000	4.627	279	1,291,000	32	536,000	3	0.1%	0.3%
	20,000	29,999	1,000	8.453	247	2,088,000	72	1,778,000	6	0.2%	0.4%
	30,000	39,999	1,000	8.263	175	1,446,000	54	1,856,000	5	0.2%	0.3%
	40,000	49,999	1,000	8.711	121	1,054,000	32	1,444,000	3	0.1%	0.2%
	50,000	59,999	1,000	8.315	89	740,000	27	1,470,000	2	0.1%	0.2%
	60,000	69,999	1,000	7.823	62	485,000	22	1,405,000	2	0.1%	0.1%
	70,000	79,999	1,000	8.475	40	339,000	11	819,000	1	0.0%	0.1%
	80,000	89,999	1,000	8.966	29	260,000	4	330,000	0	0.0%	0.1%
	90,000	99,999	1,000	9.040	25	226,000	5	476,000	0	0.0%	0.0%
	100,000	109,999	1,000	9.750	20	195,000	1	105,000	0	0.0%	0.0%
	110,000	119,999	1,000	9.158	19	174,000	3	344,000	0	0.0%	0.0%
	120,000	129,999	1,000	9.875	16	158,000	1	128,000	0	0.0%	0.0%
	130,000	139,999	1,000	7.571	14	106,000	5	666,000	0	0.0%	0.0%
	140,000	149,999	1,000	8.700	10	87,000	2	287,000	0	0.0%	0.0%
	150,000	159,999	1,000	9.750	8	78,000	1	158,000	0	0.0%	0.0%
	160,000	99,999,999	1,000	48.000	7	336,000	7	1,456,000	1	0.0%	0.1%
			Monthly and Annual Subtotals:		4,846	13,802,000	395	13,812,000	33	1.2%	2.9%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Lawn Service In City Non Potable 1590, 1690	0	999	1,000	0.938	32	30,000	2	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	30	30,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	30	30,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	30	30,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	30	30,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	30	30,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	0.967	30	29,000	1	6,000	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	29	29,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	29	29,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	29	29,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	29	145,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	4.862	29	141,000	1	16,000	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	28	280,000	0	0	0	0.0%	0.1%
	30,000	39,999	1,000	10.000	28	280,000	0	0	0	0.0%	0.1%
	40,000	49,999	1,000	10.000	28	280,000	0	0	0	0.0%	0.1%
	50,000	59,999	1,000	9.821	28	275,000	1	55,000	0	0.0%	0.1%
	60,000	69,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	70,000	79,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	80,000	89,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	90,000	99,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	100,000	109,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	110,000	119,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	120,000	129,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	130,000	139,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	140,000	149,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	150,000	159,999	1,000	10.000	27	270,000	0	0	0	0.0%	0.1%
	160,000	99,999,999	1,000	1,557.815	27	42,061,000	27	46,381,000	2	0.1%	8.9%
			Monthly and Annual Subtotals:		766	46,458,000	32	46,458,000	3	0.1%	9.8%
Residential Out of City 1101	0	999	1,000	0.946	315	298,000	17	0	1	0.1%	0.1%
	1,000	1,999	1,000	0.893	298	266,000	32	32,000	3	0.1%	0.1%
	2,000	2,999	1,000	0.910	266	242,000	24	48,000	2	0.1%	0.1%
	3,000	3,999	1,000	0.847	242	205,000	37	111,000	3	0.1%	0.0%
	4,000	4,999	1,000	0.854	205	175,000	30	120,000	3	0.1%	0.0%
	5,000	5,999	1,000	0.840	175	147,000	28	140,000	2	0.1%	0.0%
	6,000	6,999	1,000	0.844	147	124,000	23	138,000	2	0.1%	0.0%
	7,000	7,999	1,000	0.831	124	103,000	21	147,000	2	0.1%	0.0%
	8,000	8,999	1,000	0.893	103	92,000	11	88,000	1	0.0%	0.0%
	9,000	9,999	1,000	0.880	92	81,000	11	99,000	1	0.0%	0.0%
	10,000	14,999	1,000	3.778	81	306,000	30	351,000	3	0.1%	0.1%
	15,000	19,999	1,000	3.804	51	194,000	17	279,000	1	0.1%	0.0%
	20,000	29,999	1,000	8.294	34	282,000	11	272,000	1	0.0%	0.1%
	30,000	39,999	1,000	7.261	23	167,000	9	297,000	1	0.0%	0.0%
	40,000	49,999	1,000	8.143	14	114,000	3	124,000	0	0.0%	0.0%
	50,000	59,999	1,000	8.182	11	90,000	4	220,000	0	0.0%	0.0%
	60,000	69,999	1,000	5.000	7	35,000	4	245,000	0	0.0%	0.0%
	70,000	79,999	1,000	4.667	3	14,000	2	144,000	0	0.0%	0.0%
	80,000	89,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	0.000	1	0	1	90,000	0	0.0%	0.0%
	100,000	109,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	110,000	119,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	120,000	129,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	130,000	139,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	140,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	159,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	160,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		2,193	2,945,000	315	2,945,000	26	1.0%	0.6%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Commercial Out of City 1111	0	999	1,000	0.734	218	160,000	58	0	5	0.2%	0.0%
	1,000	1,999	1,000	0.881	160	141,000	19	19,000	2	0.1%	0.0%
	2,000	2,999	1,000	0.915	141	129,000	12	24,000	1	0.0%	0.0%
	3,000	3,999	1,000	0.899	129	116,000	13	39,000	1	0.0%	0.0%
	4,000	4,999	1,000	0.819	116	95,000	21	84,000	2	0.1%	0.0%
	5,000	5,999	1,000	0.863	95	82,000	13	65,000	1	0.0%	0.0%
	6,000	6,999	1,000	0.951	82	78,000	4	24,000	0	0.0%	0.0%
	7,000	7,999	1,000	0.910	78	71,000	7	49,000	1	0.0%	0.0%
	8,000	8,999	1,000	0.958	71	68,000	3	24,000	0	0.0%	0.0%
	9,000	9,999	1,000	0.956	68	65,000	3	27,000	0	0.0%	0.0%
	10,000	14,999	1,000	4.200	65	273,000	17	203,000	1	0.1%	0.1%
	15,000	19,999	1,000	4.833	48	232,000	3	52,000	0	0.0%	0.0%
	20,000	29,999	1,000	9.556	45	430,000	3	70,000	0	0.0%	0.1%
	30,000	39,999	1,000	9.738	42	409,000	2	69,000	0	0.0%	0.1%
	40,000	49,999	1,000	9.275	40	371,000	4	171,000	0	0.0%	0.1%
	50,000	59,999	1,000	9.139	36	329,000	4	209,000	0	0.0%	0.1%
	60,000	69,999	1,000	10.000	32	320,000	0	0	0	0.0%	0.1%
	70,000	79,999	1,000	9.969	32	319,000	1	79,000	0	0.0%	0.1%
	80,000	89,999	1,000	9.871	31	306,000	1	86,000	0	0.0%	0.1%
	90,000	99,999	1,000	9.700	30	291,000	2	191,000	0	0.0%	0.1%
	100,000	109,999	1,000	9.250	28	259,000	4	419,000	0	0.0%	0.1%
	110,000	119,999	1,000	9.125	24	219,000	4	459,000	0	0.0%	0.0%
	120,000	129,999	1,000	9.400	20	188,000	2	248,000	0	0.0%	0.0%
	130,000	139,999	1,000	9.889	18	178,000	1	138,000	0	0.0%	0.0%
	140,000	149,999	1,000	9.588	17	163,000	1	143,000	0	0.0%	0.0%
	150,000	159,999	1,000	10.000	15	150,000	0	0	0	0.0%	0.0%
	160,000	99,999,999	1,000	93.813	16	1,501,000	16	4,051,000	1	0.0%	0.3%
			Monthly and Annual Subtotals:		1,697	6,943,000	218	6,943,000	18	0.7%	1.5%
Lawn Service Out of City 1501	0	999	1,000	1.000	7	7,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	7	7,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	7	7,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	0.857	7	6,000	1	3,000	0	0.0%	0.0%
	4,000	4,999	1,000	0.833	6	5,000	1	4,000	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	5	5,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	5	5,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	5	5,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	5	5,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	5	5,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	5	25,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	5.000	5	25,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	9.800	5	49,000	1	29,000	0	0.0%	0.0%
	30,000	39,999	1,000	10.000	4	40,000	0	0	0	0.0%	0.0%
	40,000	49,999	1,000	10.000	4	40,000	0	0	0	0.0%	0.0%
	50,000	59,999	1,000	7.500	4	30,000	2	110,000	0	0.0%	0.0%
	60,000	69,999	1,000	10.000	2	20,000	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	6.500	2	13,000	1	73,000	0	0.0%	0.0%
	80,000	89,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	100,000	109,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	110,000	119,999	1,000	0.000	1	0	1	110,000	0	0.0%	0.0%
	120,000	129,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	130,000	139,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	140,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	159,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	160,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		94	329,000	7	329,000	1	0.0%	0.1%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Water No Charge 1190	0	999	1,000	0.958	24	23,000	1	0	0	0.0%	0.0%
	1,000	1,999	1,000	0.783	23	18,000	5	5,000	0	0.0%	0.0%
	2,000	2,999	1,000	0.833	18	15,000	3	6,000	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	15	15,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	0.867	15	13,000	2	8,000	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	13	13,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	0.846	13	11,000	2	12,000	0	0.0%	0.0%
	7,000	7,999	1,000	0.727	11	8,000	3	21,000	0	0.0%	0.0%
	8,000	8,999	1,000	0.750	8	6,000	2	16,000	0	0.0%	0.0%
	9,000	9,999	1,000	0.833	6	5,000	1	9,000	0	0.0%	0.0%
	10,000	14,999	1,000	4.200	5	21,000	2	26,000	0	0.0%	0.0%
	15,000	19,999	1,000	3.000	3	9,000	2	34,000	0	0.0%	0.0%
	20,000	29,999	1,000	2.000	1	2,000	1	22,000	0	0.0%	0.0%
	30,000	39,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	40,000	49,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	50,000	59,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	60,000	69,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	100,000	109,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	110,000	119,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	120,000	129,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	130,000	139,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	140,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	159,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	160,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		155	159,000	24	159,000	2	0.1%	0.0%
Sub-customers in Multi-unit Facilities In City 1100, 1210	0	0	1,000	0.000	1,643	0	1,643	0	137	5.0%	0.0%
			Monthly and Annual Subtotals:		1,643	0	1,643	0	137	5.0%	0.0%
Sub-customers in Multi-unit Facilities Out of City 1101	0	0	1,000	0.000	24	0	24	0	2	0.1%	0.0%
			Monthly and Annual Subtotals:		24	0	24	0	2	0.1%	0.0%
Metered Customer in Multi-unit Facilities In City 1100, 1110, 1210	0	999	1,000	0.885	779	689,170	132	42,170	11	0.4%	0.1%
	1,000	1,999	1,000	0.949	647	614,010	72	111,010	6	0.2%	0.1%
	2,000	2,999	1,000	0.868	575	498,940	168	427,940	14	0.5%	0.1%
	3,000	3,999	1,000	0.957	407	389,500	24	78,500	2	0.1%	0.1%
	4,000	4,999	1,000	0.942	383	360,750	36	157,750	3	0.1%	0.1%
	5,000	5,999	1,000	0.919	347	319,000	36	188,000	3	0.1%	0.1%
	6,000	6,999	1,000	0.931	311	289,440	60	398,440	5	0.2%	0.1%
	7,000	7,999	1,000	0.952	251	239,000	12	84,000	1	0.0%	0.1%
	8,000	8,999	1,000	0.908	239	217,000	24	194,000	2	0.1%	0.0%
	9,000	9,999	1,000	1.000	215	215,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	4.054	215	871,540	96	1,236,540	8	0.3%	0.2%
	15,000	19,999	1,000	3.686	119	438,580	47	783,580	4	0.1%	0.1%
	20,000	29,999	1,000	7.833	72	564,010	24	564,010	2	0.1%	0.1%
	30,000	39,999	1,000	6.688	48	321,000	24	801,000	2	0.1%	0.1%
	40,000	49,999	1,000	5.583	24	134,000	12	494,000	1	0.0%	0.0%
	50,000	59,999	1,000	5.173	12	62,080	12	662,080	1	0.0%	0.0%
	60,000	69,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	100,000	109,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	110,000	119,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	120,000	129,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	130,000	139,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	140,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	159,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	160,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		4,644	6,223,020	779	6,223,020	65	2.4%	1.3%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Metered Customer in Multi-unit Facilities Out of City 1101	0	999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	30,000	39,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	40,000	49,999	1,000	3.333	12	40,000	12	520,000	1	0.0%	0.0%
	50,000	59,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	60,000	69,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	100,000	109,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	110,000	119,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	120,000	129,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	130,000	139,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	140,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	159,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	160,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		180	520,000	12	520,000	1	0.0%	0.1%
South Torrington 1120, 1220 (8 & 10 Inch Meters, Out of City Rates)	0	999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	30,000	39,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	40,000	49,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	50,000	59,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	60,000	69,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	100,000	109,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	110,000	119,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	120,000	129,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	130,000	139,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	140,000	149,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	150,000	159,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.0%
	160,000	99,999,999	1,000	1,599.250	12	19,191,000	12	21,111,000	1	0.0%	4.1%
			Monthly and Annual Subtotals:		324	21,111,000	12	21,111,000	1	0.0%	4.5%
				Grand Totals:	220,637	473,541,340	32,605		2,717	100%	100%

Table 3 - Operating Incomes
(and User Base Data)
Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table depicts user statistics, customer growth, and system incomes and across the board "inflationary" style rate increases through the 10th year.

Annual Median Household Income (AMHI)

$43,890 Census Bureau estimate of AMHI for the year: 2013

$30,136 Census Bureau estimate of AMHI for the year: 2000

$13,754 AMHI growth during this time period

3.51% Simple annual income growth rate during this time period (used to project incomes into the future)

Test Year Growth of Customer Base and Average Tap Fee Paid per Connection

2 Number of new taps or installations made during the test year

$10,981 Average tap or installation fee assessed during the test year

The gray highlighted row below shows the rate revenue increase for each year beyond the initial rate adjustment year. Unless stated otherwise, these should be across-the-board increases to all rates and fees and that should continue until a new rate analysis is done.

In the "Analysis Year" column below (heading highlighted blue), revenues will be collected at the now-current rates for the first part of the year and the modeled rates for the last part of the year. The change-over from the current rates to new rates is modeled to happen on the date near the top of Table 10. Thus, the revenues shown in the last column of that table are "blended" revenues; part collected at the old rates and part collected at the new rates. It was then assumed that all rate adjustments made after the initial (major) adjustment will be done annually on approximately the anniversary of the first adjustment.

User (Customer) Basic Data

(First year balances and incomes are actual, subsequent years are projected.)	Infla./De-flation (–) Factor	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
Average Number of Customers for the Year	N.A.	2717	2720	2723	2725	2728	2730	2733	2735	2738	2740	2743	2745
Customers Added/Lost During the Year	N.A.	2.0	3.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Customer Growth or Loss Rate	N.A.	0.07%	0.11%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%
Rate Increases Projected for Future Years	N.A.	N.A.	N.A.	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

How User Charge Fees Were Calculated, Accounting for New Customers and Future Rate Increases

Actual or Calculated Sales Revenues		$1,670,981	$1,692,878	$1,758,465	$1,795,281	$1,832,868	$1,871,239	$1,910,412	$1,950,403	$1,991,229	$2,032,908	$2,075,458	$2,118,897
Additional Sales Revenues From New Customers			$5	$1,615	$1,649	$1,680	$1,714	$1,748	$1,783	$1,818	$1,855	$1,892	$1,930
Total Calculated Revenues (User Charge Fees)		$1,670,981	$1,692,883	$1,760,079	$1,796,929	$1,834,548	$1,872,953	$1,912,159	$1,952,185	$1,993,047	$2,034,763	$2,077,350	$2,120,827

Operating Incomes

User Charge Fees	N.A.	$1,754,655	$1,777,654	$1,848,215	$1,886,911	$1,926,413	$1,966,740	$2,007,911	$2,049,941	$2,092,849	$2,136,654	$2,181,373	$2,227,027
Late Payment Charge	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-200 WATER TAP FEES & MISC (Current Structure) Transferred to System Development Fees and Depreciation Reserve	N.A.	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5
51-37-200 WATER TAP FEES & MISC (Recommended Structure) Transferred to System Development Fees and Depreciation Reserve	N.A.	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5
Interest Income	N.A.	$0	$9,450	$14,406	$14,518	$15,198	$17,263	$18,570	$20,374	$20,563	$21,437	$22,444	$21,962
51-37-110 NON-POTABLE WATER SERVICE - in User Charge Fees Above	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-200 WATER TAP FEES & MISC	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-210 WDOC MOU FIXED RATE	N.A.	$81,464	$81,464	$81,464	$81,464	$81,464	$81,464	$81,464	$81,464	$81,464	$81,464	$81,464	$81,464
51-37-300 SYSTEM DEVELOPMENT FUND	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-320 OFFICE OF ST LANDS & INV	N.A.	$975	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-400 OPTIONAL TAX	N.A.	$40,067	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
51-37-510 CITY H20 UTILITIES - in User Charge Fees Above	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-520 CITY NONPOT-H20 UTILITIES	N.A.	$953	$953	$953	$953	$953	$953	$953	$953	$953	$953	$953	$953
51-37-600 OTHER GRANTS/LOANS	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-900 CASH CARRYOVER	N.A.	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv
Revenue Loss (-) Due to Conservation	5.0%	$0	-$1,150	-$3,528	-$1,935	-$1,975	-$2,016	-$2,059	-$2,102	-$2,145	-$2,190	-$2,236	-$2,283
Total Operating Incomes		**$1,878,113**	**$1,873,371**	**$1,946,509**	**$1,986,910**	**$2,027,052**	**$2,069,404**	**$2,111,839**	**$2,155,630**	**$2,198,683**	**$2,243,317**	**$2,288,998**	**$2,334,123**

Table 4 - Operating Costs
(and Net Income)
Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table depicts expenses during the test year, this year and for the next 10 years. Some future costs will experience inflation. Those costs that go up as use goes up are increased by the cost inflation factor plus the growth rate in users.

(First year costs and net incomes are actual, subsequent years are projected.)	Infla./De-flation (–) Factor	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
SALARIES AND WAGES	4.0%	$276,518	$287,578	$299,081	$311,045	$323,486	$336,426	$349,883	$363,878	$378,433	$393,571	$409,314	$425,686
SEASONAL	4.0%	$22,084	$22,968	$23,886	$24,842	$25,835	$26,869	$27,944	$29,061	$30,224	$31,433	$32,690	$33,998
OVERTIME	4.0%	$10,803	$11,235	$11,685	$12,152	$12,638	$13,144	$13,670	$14,216	$14,785	$15,376	$15,992	$16,631
STANDBY	4.0%	$2,625	$2,730	$2,839	$2,953	$3,071	$3,194	$3,321	$3,454	$3,592	$3,736	$3,886	$4,041
FICA	4.0%	$23,150	$24,076	$25,039	$26,041	$27,083	$28,166	$29,293	$30,464	$31,683	$32,950	$34,268	$35,639
WORKER'S COMPENSATION	4.0%	$7,582	$7,885	$8,201	$8,529	$8,870	$9,225	$9,594	$9,978	$10,377	$10,792	$11,223	$11,672
RETIREMENT	4.0%	$48,189	$50,117	$52,121	$54,206	$56,374	$58,629	$60,974	$63,413	$65,950	$68,588	$71,331	$74,185
INSURANCE	4.0%	$78,865	$82,020	$85,301	$88,713	$92,261	$95,952	$99,790	$103,781	$107,932	$112,250	$116,740	$121,409
SELECT-FLEX	4.0%	$135	$140	$146	$152	$158	$164	$171	$178	$185	$192	$200	$208
LIABILITY INS	4.0%	$1,515	$1,575	$1,638	$1,704	$1,772	$1,843	$1,917	$1,993	$2,073	$2,156	$2,242	$2,332
LIFE INSURANCE	4.0%	$500	$520	$541	$563	$585	$609	$633	$658	$685	$712	$741	$770
UNIFORM EXPENSE	4.0%	$1,069	$1,112	$1,156	$1,203	$1,251	$1,301	$1,353	$1,407	$1,463	$1,522	$1,582	$1,646
INTEREST EXPENSE	0.0%	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5
POSTAGE	4.0%	$620	$645	$670	$697	$725	$754	$784	$816	$848	$882	$918	$954
SMALL TOOLS	4.0%	$3,594	$3,738	$3,888	$4,043	$4,205	$4,373	$4,548	$4,730	$4,919	$5,116	$5,321	$5,533
ADVERTISING	4.0%	$387	$402	$418	$435	$452	$470	$489	$509	$529	$550	$572	$595
LEGAL NOTICES	4.0%	$50	$52	$54	$57	$59	$61	$64	$66	$69	$72	$75	$78
TELEPHONE	4.0%	$2,079	$2,162	$2,248	$2,338	$2,432	$2,529	$2,630	$2,736	$2,845	$2,959	$3,077	$3,200
PROFESSIONAL & TECHNICAL SERV	4.0%	$28,581	$29,725	$30,914	$32,150	$33,436	$34,774	$36,165	$37,611	$39,116	$40,680	$42,307	$44,000
ENGINEERING SERVICES	4.0%	$300	$312	$324	$337	$351	$365	$380	$395	$411	$427	$444	$462
ADMINISTRATIVE FEES	4.0%	$131,119	$136,364	$141,818	$147,491	$153,391	$159,526	$165,907	$172,544	$179,445	$186,623	$194,088	$201,852
ELEC PUMP NON-POTABLE	4.0%	$38,713	$40,262	$41,872	$43,547	$45,289	$47,101	$48,985	$50,944	$52,982	$55,101	$57,305	$59,598
UTILITIES (GAS)	4.0%	$3,708	$3,856	$4,011	$4,171	$4,338	$4,512	$4,692	$4,880	$5,075	$5,278	$5,489	$5,709
UTILITIES (ELECTRIC)	4.0%	$184,744	$192,133	$199,819	$207,812	$216,124	$224,769	$233,760	$243,110	$252,835	$262,948	$273,466	$284,404
WATER TESTING	4.0%	$4,457	$4,635	$4,821	$5,014	$5,214	$5,423	$5,640	$5,865	$6,100	$6,344	$6,598	$6,861
INSURANCE & BONDS	4.0%	$14,219	$14,788	$15,380	$15,995	$16,635	$17,300	$17,992	$18,712	$19,460	$20,239	$21,048	$21,890
INSURANCE UNDER DEDUCTIBLE	4.0%	$75	$78	$81	$84	$88	$91	$95	$99	$103	$107	$111	$115
ASSOCIATION DUES	4.0%	$1,167	$1,214	$1,262	$1,313	$1,365	$1,420	$1,477	$1,536	$1,597	$1,661	$1,727	$1,797
TRAVEL EXPENSE	4.0%	$2,793	$2,904	$3,020	$3,141	$3,267	$3,398	$3,534	$3,675	$3,822	$3,975	$4,134	$4,299
PRINTING OF FORMS	4.0%	$118	$123	$128	$133	$138	$144	$149	$155	$161	$168	$175	$182
INFORMATION TECHNOLOGY	4.0%	$1,446	$1,504	$1,564	$1,627	$1,692	$1,760	$1,830	$1,903	$1,980	$2,059	$2,141	$2,227
HEALTH & SAFETY	4.0%	$2,879	$2,995	$3,114	$3,239	$3,368	$3,503	$3,643	$3,789	$3,941	$4,098	$4,262	$4,433
RADIO & PAGERS	4.0%	$155	$161	$168	$174	$181	$189	$196	$204	$212	$221	$229	$239
TRAINING & EDUCATION	4.0%	$112	$116	$121	$126	$131	$136	$142	$147	$153	$159	$166	$172
TRAINING & SEMINARS	4.0%	$1,960	$2,038	$2,120	$2,205	$2,293	$2,385	$2,480	$2,579	$2,682	$2,790	$2,901	$3,017
OFFICE EXPENSE	4.0%	$4,093	$4,256	$4,427	$4,604	$4,788	$4,979	$5,178	$5,386	$5,601	$5,825	$6,058	$6,300
GAS, OIL, AND LUBRICANTS	4.0%	$8,378	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOOLS AND SHOP EQUIPMENT	4.0%	$353	$367	$382	$397	$413	$430	$447	$465	$483	$503	$523	$544
VEHICLES & EQUIPMENT SUPPLIES	4.0%	$4,273	$4,444	$4,622	$4,807	$4,999	$5,199	$5,407	$5,624	$5,849	$6,082	$6,326	$6,579
BOOKS AND PERIODICALS	4.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FACILITY O & M	4.0%	$24,180	$25,147	$26,153	$27,199	$28,287	$29,419	$30,595	$31,819	$33,092	$34,416	$35,792	$37,224
FACILITY O & M NON-POTABLE	4.0%	$26,001	$27,041	$28,123	$29,247	$30,417	$31,634	$32,899	$34,215	$35,584	$37,007	$38,488	$40,027
EQUIPMENT O & M	4.0%	$5,995	$6,235	$6,484	$6,744	$7,013	$7,294	$7,586	$7,889	$8,205	$8,533	$8,874	$9,229

Table 4 - Operating Costs
(and Net Income)

(First year costs and net incomes are actual, subsequent years are projected.)	Infla./De-flation (–) Factor	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
MAINTENANCE OF MAINS	4.0%	$7,746	$8,056	$8,379	$8,714	$9,062	$9,425	$9,802	$10,194	$10,602	$11,026	$11,467	$11,925
WELL HEAD PROTECTION	4.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MAINTENANCE OF TAPS	4.0%	$21,632	$22,498	$23,398	$24,333	$25,307	$26,319	$27,372	$28,467	$29,605	$30,790	$32,021	$33,302
MAINTENANCE OF METERS	4.0%	$607	$631	$656	$682	$710	$738	$767	$798	$830	$863	$898	$934
MAINTENANCE OF HYDRANTS	4.0%	$12,318	$12,810	$13,323	$13,856	$14,410	$14,986	$15,586	$16,209	$16,857	$17,532	$18,233	$18,962
MAINTENANCE OF ROS	4.0%	$96,044	$99,885	$103,881	$108,036	$112,358	$116,852	$121,526	$126,387	$131,442	$136,700	$142,168	$147,855
MAINTENANCE OF METERS	4.0%	$23,242	$24,172	$25,138	$26,144	$27,190	$28,277	$29,408	$30,585	$31,808	$33,080	$34,404	$35,780
CHEMICALS	4.0%	$20,939	$21,777	$22,648	$23,554	$24,496	$25,476	$26,495	$27,554	$28,657	$29,803	$30,995	$32,235
SUPPLIES & MATERIALS	4.0%	$3,297	$3,429	$3,566	$3,709	$3,858	$4,012	$4,172	$4,339	$4,513	$4,693	$4,881	$5,076
LEASE PAYMENT	0.0%	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5
MACHINERY & EQUIPMENT	4.0%	$20,385	$21,200	$22,048	$22,930	$23,847	$24,801	$25,793	$26,825	$27,898	$29,014	$30,175	$31,382
BOND/LOAN REPAYMENT	0.0%	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5
WATER/WASTEWATER/METER FACILIT	4.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WATER LINE REPLACEMENT	4.0%	$3,471	$3,609	$3,754	$3,904	$4,060	$4,223	$4,391	$4,567	$4,750	$4,940	$5,137	$5,343
Depreciation (See Balance Sheet)	0.0%	$0	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271
One-time Reduction of R&R Annuity	0.0%	-$72,897	-$72,698	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Annual Payment to Repair & Replacement (Table 7)	0.0%	$72,897	$72,897	$72,897	$72,897	$72,897	$72,897	$72,897	$72,897	$72,897	$72,897	$72,897	$72,897
User Charge Analysis Services	5.0%	$0	$5,944	$0	$0	$6,553	$0	$0	$7,225	$0	$0	$7,966	$0
CIP Spending Plan	N.A.	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5
Total Operating Costs		**$1,179,267**	**$1,896,139**	**$2,011,602**	**$2,062,260**	**$2,121,496**	**$2,169,734**	**$2,226,717**	**$2,293,204**	**$2,347,611**	**$2,411,709**	**$2,486,336**	**$2,547,699**
	Net Income (or Loss)	$698,846	-$22,768	-$65,093	-$75,350	-$94,444	-$100,330	-$114,878	-$137,574	-$148,928	-$168,392	-$197,338	-$213,576
Working Capital Goal 35%	In Dollars, That is:	$412,744	$663,649	$704,061	$721,791	$742,524	$759,407	$779,351	$802,621	$821,664	$844,098	$870,218	$891,694

* Dollar amounts shown on the line above are the Total Operating Costs times the Working Capital Goal percentage.

Table 5 - Capital Improvement Program (CIP)

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table depicts capital improvements and their funding. Costs reflect inflation.

	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
CIP Spending Plan												
Debt-paid Capital Improvements	(The portion of improvements that will be funded with loans are shown in this section. The balance of each of these improvements will be funded with grants and/or utility reserves. That is shown in the next section.)											
East D to East E/ old hospital	$0	$36,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
East 17th ave between East F and H	$286,800	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Water System Backup Plan -Test Well	$17,500	$27,500	$10,200	$0	$0	$0	$0	$0	$0	$0	$0	$0
West A water Hwy 26 to 20th	$62,500	$62,500	$82,936	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Water/Meter Shop (Phase 1) Design FY2016	$0	$0	$22,950	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Water/Meter Shop (Phase 2) Build FY2017	$0	$0	$0	$373,634	$0	$0	$0	$0	$0	$0	$0	$0
In West C Street between 19th to 21st	$0	$89,575	$91,367	$0	$0	$0	$0	$0	$0	$0	$0	$0
In West C Street between 21st to 23rd	$0	$0	$245,947	$0	$0	$0	$0	$0	$0	$0	$0	$0
In 22nd ave from West E to West C	$0	$0	$69,330	$0	$0	$0	$0	$0	$0	$0	$0	$0
Frontage Road - HWY 26 Overpass to East N	$0	$0	$0	$206,033	$0	$0	$0	$0	$0	$0	$0	$0
East D Street Hwy 26 to 20th phase 1 of 4	$0	$0	$0	$0	$339,836	$0	$0	$0	$0	$0	$0	$0
East D Street 20th to 24th phase 2 of 4	$0	$0	$0	$0	$0	$378,851	$0	$0	$0	$0	$0	$0
East D Street 24th to 28th phase 3 of 4	$0	$0	$0	$0	$0	$0	$386,428	$0	$0	$0	$0	$0
East D Street 28th to East A phase 4 of 4	$0	$0	$0	$0	$0	$0	$0	$394,157	$0	$0	$0	$0
15th ave from West C to Hwy 85	$0	$0	$0	$0	$0	$0	$0	$0	$332,613	$0	$0	$0
West B Street from Hwy 26 to 26th ave Phase 1 of 2	$0	$0	$0	$0	$0	$0	$0	$0	$143,586	$0	$0	$0
West B Street from Hwy 26 to 26th ave Phase 2of 2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$447,691	$0	$0
West A from Curtis to 14th ave	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$182,562	$0
On West C from Wyoming Housing Facility north to Albany/North Torrington Pit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$68,414	$0
Grande Vista to Country Side	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$121,330	$0
Loma Vista Street	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$373,539
West D from HWY 26 to 22nd ave. 22nd ave from west E to West C	$0	$0	$0	$0	$0	$135,304	$0	$0	$0	$0	$0	$0
Replace PC and software @ COT Water Plant	$0	$0	$0	$7,803	$0	$0	$0	$0	$0	$0	$0	$0
Replace PC and software @ Prison Water Plant	$0	$0	$0	$0	$0	$0	$0	$7,320	$0	$0	$0	$0
Curtis and Main street loop in front of Motel on main	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$48,102	$0
Total Capital Improvements to be Paid With Debt	$366,800	$215,575	$522,730	$587,470	$339,836	$514,155	$386,428	$401,477	$476,199	$447,691	$420,408	$373,539

Table 5 - Capital Improvement Program (CIP)

This table depicts capital improvements and their funding. Costs reflect inflation.

	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
Cash and Grant-paid Capital Improvements	(This section includes the grant and reserves-funded portion of each improvement project. The actual grant amounts expected are shown in the CIP Funding Plan section that follows.)											
East D to East E/ old hospital	$0	$36,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
East 17th ave between East F and H	$286,800	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Water System Backup Plan -Test Well	$17,500	$27,500	$10,200	$0	$0	$0	$0	$0	$0	$0	$0	$0
West A water Hwy 26 to 20th	$62,500	$62,500	$82,936	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Water/Meter Shop (Phase 1) Design FY2016	$0	$0	$22,950	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Water/Meter Shop (Phase 2) Build FY2017	$0	$0	$0	$373,634	$0	$0	$0	$0	$0	$0	$0	$0
In West C Street between 19th to 21st	$0	$89,575	$91,367	$0	$0	$0	$0	$0	$0	$0	$0	$0
In West C Street between 21st to 23rd	$0	$0	$245,947	$0	$0	$0	$0	$0	$0	$0	$0	$0
In 22nd ave from West E to West C	$0	$0	$69,330	$0	$0	$0	$0	$0	$0	$0	$0	$0
Frontage Road - HWY 26 Overpass to East N	$0	$0	$0	$206,033	$0	$0	$0	$0	$0	$0	$0	$0
East D Street Hwy 26 to 20th phase 1 of 4	$0	$0	$0	$0	$339,836	$0	$0	$0	$0	$0	$0	$0
East D Street 20th to 24th phase 2 of 4	$0	$0	$0	$0	$0	$378,851	$0	$0	$0	$0	$0	$0
East D Street 24th to 28th phase 3 of 4	$0	$0	$0	$0	$0	$0	$386,428	$0	$0	$0	$0	$0
East D Street 28th to East A phase 4 of 4	$0	$0	$0	$0	$0	$0	$0	$394,157	$0	$0	$0	$0
15th ave from West C to Hwy 85	$0	$0	$0	$0	$0	$0	$0	$0	$332,613	$0	$0	$0
West B Street from Hwy 26 to 26th ave Phase 1 of 2	$0	$0	$0	$0	$0	$0	$0	$0	$143,586	$0	$0	$0
West B Street from Hwy 26 to 26th ave Phase 2of 2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$447,691	$0	$0
West A from Curtis to 14th ave	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$182,562	$0
On West C from Wyoming Housing Facility north to Albany/North Torrington Pit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$68,414	$0
Grande Vista to Country Side	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$121,330	$0
Loma Vista Street	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$373,539
West D from HWY 26 to 22nd ave. 22nd ave from west E to West C	$0	$0	$0	$0	$0	$135,304	$0	$0	$0	$0	$0	$0
Replace PC and software @ COT Water Plant	$0	$0	$0	$7,803	$0	$0	$0	$0	$0	$0	$0	$0
Replace PC and software @ Prison Water Plant	$0	$0	$0	$0	$0	$0	$0	$7,320	$0	$0	$0	$0
Curtis and Main street loop in front of Motel on main	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$48,102	$0
Total Cash and Grant-paid Capital Improvements	$366,800	$215,575	$522,730	$587,470	$339,836	$514,155	$386,428	$401,477	$476,199	$447,691	$420,408	$373,539
Total CIP Planned Spending	**$733,600**	**$431,150**	**$1,045,460**	**$1,174,940**	**$679,672**	**$1,028,311**	**$772,857**	**$802,954**	**$952,398**	**$895,382**	**$840,816**	**$747,078**
CIP Funding Plan												
Cash Reserves (Internal Funds)												
System Development Fees and Depreciation Reserve Starting Balance	$0	$217,286	$548,497	$686,913	$792,300	$1,006,507	$1,121,402	$1,281,775	$1,498,515	$1,663,537	$1,825,786	$1,985,666
Operating Incomes Transferred to System Development Fees and Depreciation Reserve	$1,012,098	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-200 WATER TAP FEES & MISC (Current Structure) Transferred to System Development Fees and Depreciation Reserve	$21,962	$32,853	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51-37-200 WATER TAP FEES & MISC (Recommended Structure) Transferred to System Development Fees and Depreciation Reserve	$0	$448	$1,794	$1,794	$1,794	$1,794	$1,794	$1,794	$1,794	$1,794	$1,794	$1,794
Depreciation From Table 4	$0	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271	$672,271
Cash Total	$1,034,061	$922,859	$1,222,562	$1,360,978	$1,466,365	$1,680,572	$1,795,467	$1,955,840	$2,172,580	$2,337,602	$2,499,851	$2,659,731

Table 5 - Capital Improvement Program (CIP)

This table depicts capital improvements and their funding. Costs reflect inflation.

	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
Grant and Loan Proceeds (External Funds)												
Grants (25 Percent of Project Amounts)	$183,400	$107,788	$261,365	$293,735	$169,918	$257,078	$193,214	$200,738	$238,100	$223,846	$210,204	$186,769
Loan Originated in Analysis Year		$215,575	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Loan Originated in 1st Year			$522,730	$0	$0	$0	$0	$0	$0	$0	$0	$0
Loan Originated in 2nd Year				$587,470	$0	$0	$0	$0	$0	$0	$0	$0
Loan Originated in 3rd Year					$339,836	$0	$0	$0	$0	$0	$0	$0
Loan Originated in 4th Year						$514,155	$0	$0	$0	$0	$0	$0
Loan Originated in 5th Year							$386,428	$0	$0	$0	$0	$0
Loan Originated in 6th Year								$401,477	$0	$0	$0	$0
Loan Originated in 7th Year									$476,199	$0	$0	$0
Loan Originated in 8th Year										$447,691	$0	$0
Loan Originated in 9th Year											$420,408	$0
Loan Originated in 10th Year												$373,539
Grant and Loan Proceeds Total	$183,400	$323,363	$784,095	$881,205	$509,754	$771,233	$579,642	$602,215	$714,299	$671,537	$630,612	$560,308
Total Cash Reserves, Grant and Loan Proceeds	**$1,217,461**	**$1,246,222**	**$2,006,657**	**$2,242,183**	**$1,976,119**	**$2,451,805**	**$2,375,109**	**$2,558,055**	**$2,886,879**	**$3,009,139**	**$3,130,463**	**$3,220,039**
Debt Payment Plan	**Payments for future loans assume 100 percent financing for projects, term of:**					**40**	**years and**	**1.875%**	**interest**			
DWSRF #005 (Water Fund) (RO Units)	$49,644	$49,644	$49,644	$49,644	$49,644	$49,644	$49,644	$0	$0	$0	$0	$0
DWSRF #013 (Water Fund) (RO Units)	$28,066	$28,066	$28,066	$28,066	$28,066	$28,066	$28,066	$0	$0	$0	$0	$0
DWSRF #030 (Water Fund) (Water Project - Well Fields and Transmission)	$112,266	$112,266	$112,266	$112,266	$112,266	$112,266	$112,266	$112,266	$112,266	$112,266	$112,266	$112,266
DWSRF #038 Water Phase III Design (Water Project - Treatment)	$1,341	$1,341	$1,341	$1,341	$1,341	$1,341	$1,341	$1,341	$1,341	$1,341	$1,341	$1,341
CWSRF #048 Water Phase III Design (Water Project - Treatment Disposal)	$804	$804	$804	$804	$804	$804	$804	$804	$804	$804	$804	$804
DWSRF #042 Water Phase III Construction (Water Project - Treatment)	$36,268	$36,268	$36,268	$36,268	$36,268	$36,268	$36,268	$36,268	$36,268	$36,268	$36,268	$36,268
CWSRF #053 Water Phase III Construction (Water Project - Disposal)	$14,144	$14,144	$14,144	$14,144	$14,144	$14,144	$14,144	$14,144	$14,144	$14,144	$14,144	$14,144
LEASE PAYMENT	$24,043	$24,043	$24,043	$6,011	$0	$0	$0	$0	$0	$0	$0	$0
CWSRF #040 (Water Fund) (Non-Potable Projects-Trail & Middle School), Assess to Non-potable Only	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Loan Originated in Analysis Year			$7,709	$7,709	$7,709	$7,709	$7,709	$7,709	$7,709	$7,709	$7,709	$7,709
Loan Originated in 1st Year				$18,692	$18,692	$18,692	$18,692	$18,692	$18,692	$18,692	$18,692	$18,692
Loan Originated in 2nd Year					$21,007	$21,007	$21,007	$21,007	$21,007	$21,007	$21,007	$21,007
Loan Originated in 3rd Year						$12,152	$12,152	$12,152	$12,152	$12,152	$12,152	$12,152
Loan Originated in 4th Year							$18,386	$18,386	$18,386	$18,386	$18,386	$18,386
Loan Originated in 5th Year								$13,818	$13,818	$13,818	$13,818	$13,818
Loan Originated in 6th Year									$14,356	$14,356	$14,356	$14,356
Loan Originated in 7th Year										$17,028	$17,028	$17,028
Loan Originated in 8th Year											$16,009	$16,009
Loan Originated in 9th Year												$15,033
Total Debt Payments	**$266,574**	**$266,574**	**$274,283**	**$274,943**	**$289,940**	**$302,092**	**$320,478**	**$256,586**	**$270,943**	**$287,971**	**$303,980**	**$319,014**
CIP Spending Net of Grant and Loan Proceeds	$816,774	$374,362	$535,648	$568,678	$459,858	$559,170	$513,692	$457,325	$509,042	$511,817	$514,184	$505,783
System Development Fees and Depreciation Reserve Ending Balance	**$217,286**	**$548,497**	**$686,913**	**$792,300**	**$1,006,507**	**$1,121,402**	**$1,281,775**	**$1,498,515**	**$1,663,537**	**$1,825,786**	**$1,985,666**	**$2,153,948**

Notes: The utility needs many system improvements over the next 10 years. Most are moderately expensive. It was assumed half of the costs will be paid with debt and half with reserves. Fortunately, overall CIP and debt spending are projected to remain fairly level over the next 10 years.

Table 6 - Equipment Replacement Schedule (R&R)

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

	5 Year Replacement	10 Year Replacement			12 Year Replacement				13 Year Replacement	15 Year Replacement	17 Year Replacement	20 Year Replacement			13 Year Replacement	
Year Beginning	**Tamper**	**John Deere Backhoe #106**	**Gorman Rupp Pump (Little Dave)**	**Wachs Valve Operator**	**Work Truck #9**	**Work Truck #95**	**Work Truck #49**	**Work Truck #44**	**Work Truck #6**	**Dump Truck #24**	**Air Compressor #W73**	**Kawasaki Mule #18**	**18' Flat Bed Trailer #W83**	**18' Flat Bed Job Trailer #W17**	**Forklift #48**	**Total Annual Replacement Costs**
7/1/16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/17	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$50,000
7/1/18	$0	$0	$0	$58,000	$0	$0	$50,000	$0	$0	$0	$26,000	$0	$0	$0	$0	$134,000
7/1/19	$3,000	$0	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$53,000
7/1/20	$0	$0	$0	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$50,000
7/1/21	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$30,000	$0
7/1/22	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/23	$0	$125,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125,000
7/1/24	$3,000	$0	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$28,000
7/1/25	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,500	$0	$2,500
7/1/26	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$10,000	$0	$0	$0	$60,000
7/1/27	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/28	$0	$0	$0	$58,000	$0	$0	$0	$0	$0	$155,000	$0	$0	$0	$0	$0	$213,000
7/1/29	$3,000	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$53,000
7/1/30	$0	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$2,500	$0	$0	$52,500
7/1/31	$0	$0	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$50,000
7/1/32	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/33	$0	$125,000	$0	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$175,000
7/1/34	$3,000	$0	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$28,000
7/1/35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$26,000	$0	$0	$0	$0	$26,000
7/1/36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/38	$0	$0	$0	$58,000	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$108,000
7/1/39	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,000
7/1/40	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Table 7- Equipment Replacement Annuity Calculation

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This schedule calculates the annual annuity (savings deposit) needed to build reserves that will fund all replacement and refurbishment scheduled in Table 6, the detailed replacement schedule.

2.00% Average Inflation Rate for the Following Water System Equipment for the Term of This Replacement Schedule

3.00% Average Interest Rate on Balances Invested for the Term of This Replacement Schedule

3.00% Average Interest Rate on Amounts Borrowed for the Term of This Replacement Schedule

Year Beginning	Schedule Year	This Year's Costs in Current Dollars	Future Annual Inflated Net Costs	Interest Earned on Prior Balance	End of Year Balance in Future Dollars	Minimum Desired End of Year Balance in Future Dollars
7/1/16	Analysis Year	$0	$0	$0	$0	$55,000
7/1/17	1st Year	$50,000	$51,000	$0	$21,897	$56,100
7/1/18	2nd Year	$134,000	$139,414	$657	-$43,962	$57,222
7/1/19	3rd Year	$53,000	$56,244	-$1,319	-$28,627	$58,366
7/1/20	4th Year	$50,000	$54,122	-$859	-$10,710	$59,534
7/1/21	5th Year	$0	$0	-$321	$61,866	$60,724
7/1/22	6th Year	$0	$0	$1,856	$136,619	$61,939
7/1/23	7th Year	$125,000	$143,586	$4,099	$70,030	$63,178
7/1/24	8th Year	$28,000	$32,806	$2,101	$112,222	$64,441
7/1/25	9th Year	$2,500	$2,988	$3,367	$185,498	$65,730
7/1/26	10th Year	$60,000	$73,140	$5,565	$190,821	$67,045
7/1/27	11th Year	$0	$0	$5,725	$269,443	$68,386
7/1/28	12th Year	$213,000	$270,136	$8,083	$80,288	$69,753
7/1/29	13th Year	$53,000	$68,561	$2,409	$87,033	$71,148
7/1/30	14th Year	$52,500	$69,273	$2,611	$93,269	$72,571
7/1/31	15th Year	$50,000	$67,293	$2,798	$101,671	$74,023
7/1/32	16th Year	$0	$0	$3,050	$177,618	$75,503
7/1/33	17th Year	$175,000	$245,042	$5,329	$10,802	$77,013
7/1/34	18th Year	$28,000	$39,991	$324	$44,033	$78,554
7/1/35	19th Year	$26,000	$37,877	$1,321	$80,374	$80,125
			Starting Account Balance		$0	$55,000
			Minimum Annual Annuity		$69,697	Minimum Desired Balance in Today's Dollars
			Discretionary Annuity		$3,200	

Notes: This schedule includes items from the utility's replacement schedule. A Discretionary Annuity amount was added so that at the end of the 20-year modeling period, the projected balance will equal the minimum desired minimum balance.

Required Annual Deposit (Annuity) to Replacement Account **$72,897**

(This amount is included in Table 4 as an operating cost of the system.)

Table 8 - Cost Classification

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table distributes costs from a representative year (the "target" year) to fixed and variable categories (see Definitions) in order to calculate the "cost of service" rate structure based upon the cost breakdown for that year.

The rate structure target year runs from 7/1/2020 through 6/30/2021

Cost Items	Cost During Target Year	Fixed Cost %	Variable Cost %	Capacity Cost %	Fixed Cost	Variable Cost	Capacity Cost
SALARIES AND WAGES	$336,426	25.0%	75.0%	0.0%	$84,106	$252,319	$0
SEASONAL	$26,869	25.0%	75.0%	0.0%	$6,717	$20,152	$0
OVERTIME	$13,144	25.0%	75.0%	0.0%	$3,286	$9,858	$0
STANDBY	$3,194	25.0%	75.0%	0.0%	$798	$2,395	$0
FICA	$28,166	25.0%	75.0%	0.0%	$7,041	$21,124	$0
WORKER'S COMPENSATION	$9,225	25.0%	75.0%	0.0%	$2,306	$6,919	$0
RETIREMENT	$58,629	25.0%	75.0%	0.0%	$14,657	$43,972	$0
INSURANCE	$95,952	25.0%	75.0%	0.0%	$23,988	$71,964	$0
SELECT-FLEX	$164	25.0%	75.0%	0.0%	$41	$123	$0
LIABILITY INS	$1,843	25.0%	75.0%	0.0%	$461	$1,382	$0
LIFE INSURANCE	$609	25.0%	75.0%	0.0%	$152	$457	$0
UNIFORM EXPENSE	$1,301	25.0%	75.0%	0.0%	$325	$976	$0
INTEREST EXPENSE	$0	25.0%	75.0%	0.0%	$0	$0	$0
POSTAGE	$754	100.0%	0.0%	0.0%	$754	$0	$0
SMALL TOOLS	$4,373	25.0%	75.0%	0.0%	$1,093	$3,280	$0
ADVERTISING	$470	100.0%	0.0%	0.0%	$470	$0	$0
LEGAL NOTICES	$61	100.0%	0.0%	0.0%	$61	$0	$0
TELEPHONE	$2,529	100.0%	0.0%	0.0%	$2,529	$0	$0
PROFESSIONAL & TECHNICAL SERV	$34,774	100.0%	0.0%	0.0%	$34,774	$0	$0
ENGINEERING SERVICES	$365	100.0%	0.0%	0.0%	$365	$0	$0
ADMINISTRATIVE FEES	$159,526	100.0%	0.0%	0.0%	$159,526	$0	$0
ELEC PUMP NON-POTABLE	$47,101	0.0%	0.0%	0.0%	$0	$0	$0
UTILITIES (GAS)	$4,512	100.0%	0.0%	0.0%	$4,512	$0	$0
UTILITIES (ELECTRIC)	$224,769	0.0%	100.0%	0.0%	$0	$224,769	$0
WATER TESTING	$5,423	100.0%	0.0%	0.0%	$5,423	$0	$0
INSURANCE & BONDS	$17,300	100.0%	0.0%	0.0%	$17,300	$0	$0
INSURANCE UNDER DEDUCTIBLE	$91	100.0%	0.0%	0.0%	$91	$0	$0
ASSOCIATION DUES	$1,420	100.0%	0.0%	0.0%	$1,420	$0	$0
TRAVEL EXPENSE	$3,398	100.0%	0.0%	0.0%	$3,398	$0	$0
PRINTING OF FORMS	$144	100.0%	0.0%	0.0%	$144	$0	$0
INFORMATION TECHNOLOGY	$1,760	100.0%	0.0%	0.0%	$1,760	$0	$0
HEALTH & SAFETY	$3,503	100.0%	0.0%	0.0%	$3,503	$0	$0
RADIO & PAGERS	$189	100.0%	0.0%	0.0%	$189	$0	$0
TRAINING & EDUCATION	$136	100.0%	0.0%	0.0%	$136	$0	$0
TRAINING & SEMINARS	$2,385	100.0%	0.0%	0.0%	$2,385	$0	$0
OFFICE EXPENSE	$4,979	100.0%	0.0%	0.0%	$4,979	$0	$0
GAS, OIL, AND LUBRICANTS	$0	25.0%	75.0%	0.0%	$0	$0	$0
TOOLS AND SHOP EQUIPMENT	$430	25.0%	75.0%	0.0%	$107	$322	$0
VEHICLES & EQUIPMENT SUPPLIES	$5,199	25.0%	75.0%	0.0%	$1,300	$3,900	$0
BOOKS AND PERIODICALS	$0	100.0%	0.0%	0.0%	$0	$0	$0
FACILITY O & M	$29,419	25.0%	75.0%	0.0%	$7,355	$22,064	$0
FACILITY O & M NON-POTABLE	$31,634	0.0%	0.0%	0.0%	$0	$0	$0
EQUIPMENT O & M	$7,294	25.0%	75.0%	0.0%	$1,823	$5,470	$0

Table 8 - Cost Classification

Cost Items	Cost During Target Year	Fixed Cost %	Variable Cost %	Capacity Cost %	Fixed Cost	Variable Cost	Capacity Cost
MAINTENANCE OF MAINS	$9,425	25.0%	75.0%	0.0%	$2,356	$7,069	$0
WELL HEAD PROTECTION	$0	100.0%	0.0%	0.0%	$0	$0	$0
MAINTENANCE OF TAPS	$26,319	25.0%	75.0%	0.0%	$6,580	$19,739	$0
MAINTENANCE OF METERS	$738	0.0%	100.0%	0.0%	$0	$738	$0
MAINTENANCE OF HYDRANTS	$14,986	100.0%	0.0%	0.0%	$14,986	$0	$0
MAINTENANCE OF ROS	$116,852	0.0%	100.0%	0.0%	$0	$116,852	$0
MAINTENANCE OF METERS	$28,277	0.0%	100.0%	0.0%	$0	$28,277	$0
CHEMICALS	$25,476	0.0%	100.0%	0.0%	$0	$25,476	$0
SUPPLIES & MATERIALS	$4,012	25.0%	75.0%	0.0%	$1,003	$3,009	$0
LEASE PAYMENT	Table 5	25.0%	75.0%	0.0%	$0	$0	$0
MACHINERY & EQUIPMENT	$24,801	25.0%	75.0%	0.0%	$6,200	$18,601	$0
BOND/LOAN REPAYMENT	Table 5	25.0%	75.0%	0.0%	$0	$0	$0
WATER/WASTEWATER/METER FACILIT	$0	25.0%	75.0%	0.0%	$0	$0	$0
WATER LINE REPLACEMENT	$4,223	25.0%	75.0%	0.0%	$1,056	$3,167	$0
Depreciation (See Balance Sheet)	$672,271	25.0%	50.0%	25.0%	$168,068	$336,136	$168,068
Payment to Build Emergency Reserves	$89,169	0.0%	100.0%	0.0%	$0	$89,169	$0
DWSRF #005 (Water Fund) (RO Units) (Table 5)	$49,644	0.0%	100.0%	0.0%	$0	$49,644	$0
DWSRF #013 (Water Fund) (RO Units) (Table 5)	$28,066	0.0%	100.0%	0.0%	$0	$28,066	$0
DWSRF #030 (Water Fund) (Water Project - Well Fields and Transmission) (Table 5)	$112,266	0.0%	100.0%	0.0%	$0	$112,266	$0
DWSRF #038 Water Phase III Design (Water Project - Treatment) (Table 5)	$1,341	0.0%	100.0%	0.0%	$0	$1,341	$0
CWSRF #048 Water Phase III Design (Water Project - Treatment Disposal) (Table 5)	$804	0.0%	100.0%	0.0%	$0	$804	$0
DWSRF #042 Water Phase III Construction (Water Project - Treatment) (Table 5)	$36,268	0.0%	100.0%	0.0%	$0	$36,268	$0
CWSRF #053 Water Phase III Construction (Water Project - Disposal) (Table 5)	$14,144	0.0%	100.0%	0.0%	$0	$14,144	$0
LEASE PAYMENT (Table 5)	$0	25.0%	75.0%	0.0%	$0	$0	$0
CWSRF #040 (Water Fund) (Non-Potable Projects-Trail & Middle School), Assess to Non-potable Only	$0	25.0%	75.0%	0.0%	$0	$0	$0
One-time Reduction of R&R Annuity	$0	25.0%	75.0%	0.0%	$0	$0	$0
One-time Transfer to Repair & Replacement	$0	25.0%	75.0%	0.0%	$0	$0	$0
Annual Payment to Repair & Replacement (Table 7)	$72,897	25.0%	75.0%	0.0%	$18,224	$54,673	$0
User Charge Analysis Services	$0	25.0%	75.0%	0.0%	$0	$0	$0
Except for Named Loans Above, CIP Spending Net of Grant and Loan Proceeds (Table 5)	$316,638	25.0%	75.0%	0.0%	$79,160	$237,479	$0
Offset for Capacity Surcharges (Table 13), Inflated to This Year	-$229,579	25.0%	75.0%	0.0%	-$57,395	-$172,184	$0
Grand Total Costs, Weighted Avg Percentages	$2,588,495	24.7%	65.8%	6.5%	$639,515	$1,702,177	$168,068
						$2,509,760	

"Proportional to Use" Rate Structure Cost Basis

Average Fixed Cost/User/Month =	$19.61
Average Variable Cost to Produce/1,000 Gallons =	$3.59
Gallons/Billing Cycle Used by Average Residential Customer =	10,928

Water Loss is Estimated at	18%
Cost of Water Loss is Estimated at	69%
Resulting Cost of Water Loss	$256,244
Test Year Customer Metered Usage	473,541,340
+ Test Year Water Loss	103,388,660
Total Test Year Volume From Master Meter Readings	576,930,000

Table 9A - Marginal Cost Classification

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

The utility incurs unavoidable, or marginal, costs. Thus, the utility must collect minimal fees from various customers to "break even" on a marginal cost basis. This table calculates the "break even" points.

In the calculations below, it is assumed that marginal fixed costs are being calculated for: **Sub-customers, such as the 3 other living units in a four-plex that are served by one meter**

The rate structure target year runs from 7/1/2016 through 6/30/2017

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	Marginal Fixed Cost %	Marginal Variable Cost %	Marginal Capacity Cost %	Marginal Fixed Cost	Marginal Variable Cost	Marginal Capacity Cost
SALARIES AND WAGES	$71,895	$215,684	$0	0%	0%	0%	$0	$0	$0
SEASONAL	$5,742	$17,226	$0	0%	0%	0%	$0	$0	$0
OVERTIME	$2,809	$8,427	$0	0%	0%	0%	$0	$0	$0
STANDBY	$683	$2,048	$0	0%	0%	0%	$0	$0	$0
FICA	$6,019	$18,057	$0	0%	0%	0%	$0	$0	$0
WORKER'S COMPENSATION	$1,971	$5,914	$0	0%	0%	0%	$0	$0	$0
RETIREMENT	$12,529	$37,587	$0	0%	0%	0%	$0	$0	$0
INSURANCE	$20,505	$61,515	$0	0%	0%	0%	$0	$0	$0
SELECT-FLEX	$35	$105	$0	0%	0%	0%	$0	$0	$0
LIABILITY INS	$394	$1,181	$0	100%	0%	0%	$394	$0	$0
LIFE INSURANCE	$130	$390	$0	0%	0%	0%	$0	$0	$0
UNIFORM EXPENSE	$278	$834	$0	0%	0%	0%	$0	$0	$0
INTEREST EXPENSE	$0	$0	$0	0%	0%	0%	$0	$0	$0
POSTAGE	$645	$0	$0	0%	0%	0%	$0	$0	$0
SMALL TOOLS	$935	$2,804	$0	0%	0%	0%	$0	$0	$0
ADVERTISING	$402	$0	$0	0%	0%	0%	$0	$0	$0
LEGAL NOTICES	$52	$0	$0	0%	0%	0%	$0	$0	$0
TELEPHONE	$2,162	$0	$0	0%	0%	0%	$0	$0	$0
PROFESSIONAL & TECHNICAL SERV	$29,725	$0	$0	0%	0%	0%	$0	$0	$0
ENGINEERING SERVICES	$312	$0	$0	0%	0%	0%	$0	$0	$0
ADMINISTRATIVE FEES	$136,364	$0	$0	0%	0%	0%	$0	$0	$0
ELEC PUMP NON-POTABLE	$0	$0	$0	0%	0%	0%	$0	$0	$0
UTILITIES (GAS)	$3,856	$0	$0	100%	0%	0%	$3,856	$0	$0
UTILITIES (ELECTRIC)	$0	$192,133	$0	100%	0%	0%	$0	$0	$0
WATER TESTING	$4,635	$0	$0	100%	0%	0%	$4,635	$0	$0
INSURANCE & BONDS	$14,788	$0	$0	100%	0%	0%	$14,788	$0	$0

Table 9A - Marginal Cost Classification

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	Marginal Fixed Cost %	Marginal Variable Cost %	Marginal Capacity Cost %	Marginal Fixed Cost	Marginal Variable Cost	Marginal Capacity Cost
INSURANCE UNDER DEDUCTIBLE	$78	$0	$0	100%	0%	0%	$78	$0	$0
ASSOCIATION DUES	$1,214	$0	$0	100%	0%	0%	$1,214	$0	$0
TRAVEL EXPENSE	$2,904	$0	$0	100%	0%	0%	$2,904	$0	$0
PRINTING OF FORMS	$123	$0	$0	0%	0%	0%	$0	$0	$0
INFORMATION TECHNOLOGY	$1,504	$0	$0	0%	0%	0%	$0	$0	$0
HEALTH & SAFETY	$2,995	$0	$0	0%	0%	0%	$0	$0	$0
RADIO & PAGERS	$161	$0	$0	0%	0%	0%	$0	$0	$0
TRAINING & EDUCATION	$116	$0	$0	100%	0%	0%	$116	$0	$0
TRAINING & SEMINARS	$2,038	$0	$0	100%	0%	0%	$2,038	$0	$0
OFFICE EXPENSE	$4,256	$0	$0	0%	0%	0%	$0	$0	$0
GAS, OIL, AND LUBRICANTS	$0	$0	$0	0%	0%	0%	$0	$0	$0
TOOLS AND SHOP EQUIPMENT	$92	$276	$0	0%	0%	0%	$0	$0	$0
VEHICLES & EQUIPMENT SUPPLIES	$1,111	$3,333	$0	0%	0%	0%	$0	$0	$0
BOOKS AND PERIODICALS	$0	$0	$0	100%	0%	0%	$0	$0	$0
FACILITY O & M	$6,287	$18,860	$0	100%	0%	0%	$6,287	$0	$0
FACILITY O & M NON-POTABLE	$0	$0	$0	0%	0%	0%	$0	$0	$0
EQUIPMENT O & M	$1,559	$4,676	$0	100%	0%	0%	$1,559	$0	$0
MAINTENANCE OF MAINS	$2,014	$6,042	$0	100%	0%	0%	$2,014	$0	$0
WELL HEAD PROTECTION	$0	$0	$0	100%	0%	0%	$0	$0	$0
MAINTENANCE OF TAPS	$5,624	$16,873	$0	100%	0%	0%	$5,624	$0	$0
MAINTENANCE OF METERS	$0	$631	$0	100%	0%	0%	$0	$0	$0
MAINTENANCE OF HYDRANTS	$12,810	$0	$0	100%	0%	0%	$12,810	$0	$0
MAINTENANCE OF ROS	$0	$99,885	$0	100%	0%	0%	$0	$0	$0
MAINTENANCE OF METERS	$0	$24,172	$0	100%	0%	0%	$0	$0	$0
CHEMICALS	$0	$21,777	$0	100%	0%	0%	$0	$0	$0
SUPPLIES & MATERIALS	$857	$2,572	$0	100%	0%	0%	$857	$0	$0
LEASE PAYMENT	$0	$0	$0	100%	0%	0%	$0	$0	$0
MACHINERY & EQUIPMENT	$5,300	$15,900	$0	100%	0%	0%	$5,300	$0	$0
BOND/LOAN REPAYMENT	$0	$0	$0	100%	0%	0%	$0	$0	$0
WATER/WASTEWATER/METER FACILIT	$0	$0	$0	100%	0%	0%	$0	$0	$0
WATER LINE REPLACEMENT	$902	$2,707	$0	100%	0%	0%	$902	$0	$0
Depreciation (See Balance Sheet)	$168,068	$336,136	$168,068	100%	0%	0%	$168,068	$0	$0

Table 9A - Marginal Cost Classification

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	Marginal Fixed Cost %	Marginal Variable Cost %	Marginal Capacity Cost %	Marginal Fixed Cost	Marginal Variable Cost	Marginal Capacity Cost
Payment to Build Emergency Reserves	$0	$89,169	$0	100%	0%	0%	$0	$0	$0
DWSRF #005 (Water Fund) (RO Units) (Table 5)	$0	$49,644	$0	100%	0%	0%	$0	$0	$0
DWSRF #013 (Water Fund) (RO Units) (Table 5)	$0	$28,066	$0	100%	0%	0%	$0	$0	$0
DWSRF #030 (Water Fund) (Water Project - Well Fields and Transmission) (Table 5)	$0	$112,266	$0	100%	0%	0%	$0	$0	$0
DWSRF #038 Water Phase III Design (Water Project - Treatment) (Table 5)	$0	$1,341	$0	100%	0%	0%	$0	$0	$0
CWSRF #048 Water Phase III Design (Water Project - Treatment Disposal) (Table 5)	$0	$804	$0	100%	0%	0%	$0	$0	$0
DWSRF #042 Water Phase III Construction (Water Project - Treatment) (Table 5)	$0	$36,268	$0	100%	0%	0%	$0	$0	$0
CWSRF #053 Water Phase III Construction (Water Project - Disposal) (Table 5)	$0	$14,144	$0	100%	0%	0%	$0	$0	$0
LEASE PAYMENT (Table 5)	$6,011	$18,032	$0	100%	0%	0%	$6,011	$0	$0
CWSRF #040 (Water Fund) (Non-Potable Projects-Trail & Middle School), Assess to Non-potable Only	$0	$0	$0	0%	0%	0%	$0	$0	$0
One-time Reduction of R&R Annuity	-$18,174	-$54,523	$0	100%	0%	0%	-$18,174	$0	$0
Annual Payment to Repair & Replacement (Table 7)	$18,224	$54,673	$0	100%	0%	0%	$18,224	$0	$0
User Charge Analysis Services	$1,486	$4,458	$0	100%	0%	0%	$1,486	$0	$0
Except for Named Loans Above, CIP Spending Net of Grant and Loan Proceeds (Table 5)	$85,265	$255,795	$0	100%	0%	0%	$85,265	$0	$0
Offset for Capacity Surcharges (Table 13), Inflated to This Year	-$54,084	-$162,253	$0	100%	0%	0%	-$54,084	$0	$0
Grand Total All Costs	$575,607	$1,565,628	$168,068				$272,174	$0	$0
		$2,309,304						$272,174	

Marginal Costs per Customer, per Volume Unit and per Capacity Share

	Marginal Fixed Cost per Customer	Marginal Variable Cost per 1,000 Gallons	Marginal Capacity Cost per AWWA Capacity Share Monthly
	$8.35	$0.00	$0.00
Marginal Fixed Cost as a Percent of Total Fixed Cost:	47%		
Marginal Variable Cost as a Percent of Total Variable Cost:		0%	
Marginal Capacity Cost as a Percent of Total Capacity Cost:			0%

Table 9B - Classification of South Torrington-related Costs

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

The rate structure target year runs from 7/1/2020 through 6/30/2021

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	District % of Fixed Cost	District % of Variable Cost	District % of Capacity Cost	District Fixed Cost	District Variable Cost	District Capacity Cost
SALARIES AND WAGES	$84,106	$252,319	$0	50%	50%	0%	$42,053	$126,160	$0
SEASONAL	$6,717	$20,152	$0	50%	50%	0%	$3,359	$10,076	$0
OVERTIME	$3,286	$9,858	$0	50%	50%	0%	$1,643	$4,929	$0
STANDBY	$798	$2,395	$0	50%	50%	0%	$399	$1,198	$0
FICA	$7,041	$21,124	$0	50%	50%	0%	$3,521	$10,562	$0
WORKER'S COMPENSATION	$2,306	$6,919	$0	50%	50%	0%	$1,153	$3,459	$0
RETIREMENT	$14,657	$43,972	$0	50%	50%	0%	$7,329	$21,986	$0
INSURANCE	$23,988	$71,964	$0	50%	50%	0%	$11,994	$35,982	$0
SELECT-FLEX	$41	$123	$0	50%	50%	0%	$21	$62	$0
LIABILITY INS	$461	$1,382	$0	100%	100%	0%	$461	$1,382	$0
LIFE INSURANCE	$152	$457	$0	50%	50%	0%	$76	$228	$0
UNIFORM EXPENSE	$325	$976	$0	50%	50%	0%	$163	$488	$0
INTEREST EXPENSE	$0	$0	$0	50%	50%	0%	$0	$0	$0
POSTAGE	$754	$0	$0	100%	100%	0%	$754	$0	$0
SMALL TOOLS	$1,093	$3,280	$0	50%	50%	0%	$547	$1,640	$0
ADVERTISING	$470	$0	$0	100%	100%	0%	$470	$0	$0
LEGAL NOTICES	$61	$0	$0	100%	100%	0%	$61	$0	$0
TELEPHONE	$2,529	$0	$0	100%	100%	0%	$2,529	$0	$0
PROFESSIONAL & TECHNICAL SERV	$34,774	$0	$0	100%	100%	0%	$34,774	$0	$0
ENGINEERING SERVICES	$365	$0	$0	100%	100%	0%	$365	$0	$0
ADMINISTRATIVE FEES	$159,526	$0	$0	100%	100%	0%	$159,526	$0	$0
ELEC PUMP NON-POTABLE	$0	$0	$0	0%	0%	0%	$0	$0	$0
UTILITIES (GAS)	$4,512	$0	$0	100%	100%	0%	$4,512	$0	$0
UTILITIES (ELECTRIC)	$0	$224,769	$0	100%	100%	0%	$0	$224,769	$0
WATER TESTING	$5,423	$0	$0	100%	100%	0%	$5,423	$0	$0
INSURANCE & BONDS	$17,300	$0	$0	100%	100%	0%	$17,300	$0	$0
INSURANCE UNDER DEDUCTIBLE	$91	$0	$0	100%	100%	0%	$91	$0	$0
ASSOCIATION DUES	$1,420	$0	$0	100%	100%	0%	$1,420	$0	$0
TRAVEL EXPENSE	$3,398	$0	$0	100%	100%	0%	$3,398	$0	$0

Table 9B - Classification of South Torrington-related Costs

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	District % of Fixed Cost	District % of Variable Cost	District % of Capacity Cost	District Fixed Cost	District Variable Cost	District Capacity Cost
PRINTING OF FORMS	$144	$0	$0	100%	100%	0%	$144	$0	$0
INFORMATION TECHNOLOGY	$1,760	$0	$0	100%	100%	0%	$1,760	$0	$0
HEALTH & SAFETY	$3,503	$0	$0	100%	100%	0%	$3,503	$0	$0
RADIO & PAGERS	$189	$0	$0	100%	100%	0%	$189	$0	$0
TRAINING & EDUCATION	$136	$0	$0	100%	100%	0%	$136	$0	$0
TRAINING & SEMINARS	$2,385	$0	$0	100%	100%	0%	$2,385	$0	$0
OFFICE EXPENSE	$4,979	$0	$0	100%	100%	0%	$4,979	$0	$0
GAS, OIL, AND LUBRICANTS	$0	$0	$0	50%	50%	0%	$0	$0	$0
TOOLS AND SHOP EQUIPMENT	$107	$322	$0	50%	50%	0%	$54	$161	$0
VEHICLES & EQUIPMENT SUPPLIES	$1,300	$3,900	$0	50%	50%	0%	$650	$1,950	$0
BOOKS AND PERIODICALS	$0	$0	$0	100%	100%	0%	$0	$0	$0
FACILITY O & M	$7,355	$22,064	$0	50%	50%	0%	$3,677	$11,032	$0
FACILITY O & M NON-POTABLE	$0	$0	$0	0%	0%	0%	$0	$0	$0
EQUIPMENT O & M	$1,823	$5,470	$0	50%	50%	0%	$912	$2,735	$0
MAINTENANCE OF MAINS	$2,356	$7,069	$0	50%	50%	0%	$1,178	$3,534	$0
WELL HEAD PROTECTION	$0	$0	$0	100%	100%	0%	$0	$0	$0
MAINTENANCE OF TAPS	$6,580	$19,739	$0	0%	0%	0%	$0	$0	$0
MAINTENANCE OF METERS	$0	$738	$0	0%	0%	0%	$0	$0	$0
MAINTENANCE OF HYDRANTS	$14,986	$0	$0	0%	0%	0%	$0	$0	$0
MAINTENANCE OF ROS	$0	$116,852	$0	100%	100%	0%	$0	$116,852	$0
MAINTENANCE OF METERS	$0	$28,277	$0	0%	0%	0%	$0	$0	$0
CHEMICALS	$0	$25,476	$0	100%	100%	0%	$0	$25,476	$0
SUPPLIES & MATERIALS	$1,003	$3,009	$0	50%	50%	0%	$501	$1,504	$0
LEASE PAYMENT	$0	$0	$0	50%	50%	0%	$0	$0	$0
MACHINERY & EQUIPMENT	$6,200	$18,601	$0	50%	50%	0%	$3,100	$9,301	$0
BOND/LOAN REPAYMENT	$0	$0	$0	50%	50%	0%	$0	$0	$0
WATER/WASTEWATER/METER FACILIT	$0	$0	$0	50%	50%	0%	$0	$0	$0
WATER LINE REPLACEMENT	$1,056	$3,167	$0	10%	10%	0%	$106	$317	$0
Depreciation (See Balance Sheet)	$168,068	$336,136	$168,068	50%	50%	0%	$84,034	$168,068	$0
Payment to Build Emergency Reserves	$0	$89,169	$0	100%	100%	0%	$0	$89,169	$0
DWSRF #005 (Water Fund) (RO Units) (Table 5)	$0	$49,644	$0	100%	100%	0%	$0	$49,644	$0
DWSRF #013 (Water Fund) (RO Units) (Table 5)	$0	$28,066	$0	100%	100%	0%	$0	$28,066	$0

Table 9B - Classification of South Torrington-related Costs

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	District % of Fixed Cost	District % of Variable Cost	District % of Capacity Cost	District Fixed Cost	District Variable Cost	District Capacity Cost
DWSRF #030 (Water Fund) (Water Project - Well Fields and Transmission) (Table 5)	$0	$112,266	$0	100%	100%	0%	$0	$112,266	$0
DWSRF #038 Water Phase III Design (Water Project - Treatment) (Table 5)	$0	$1,341	$0	100%	100%	0%	$0	$1,341	$0
CWSRF #048 Water Phase III Design (Water Project - Treatment Disposal) (Table 5)	$0	$804	$0	100%	100%	0%	$0	$804	$0
DWSRF #042 Water Phase III Construction (Water Project - Treatment) (Table 5)	$0	$36,268	$0	100%	100%	0%	$0	$36,268	$0
CWSRF #053 Water Phase III Construction (Water Project - Disposal) (Table 5)	$0	$14,144	$0	100%	100%	0%	$0	$14,144	$0
LEASE PAYMENT (Table 5)	$0	$0	$0	50%	50%	0%	$0	$0	$0
CWSRF #040 (Water Fund) (Non-Potable Projects-Trail & Middle School), Assess to Non-potable Only	$0	$0	$0	50%	50%	0%	$0	$0	$0
One-time Reduction of R&R Annuity	$0	$0	$0	50%	50%	0%	$0	$0	$0
Annual Payment to Repair & Replacement (Table 7B)	$18,224	$54,673	$0	50%	50%	0%	$9,112	$27,337	$0
User Charge Analysis Services	$0	$0	$0	100%	100%	0%	$0	$0	$0
Except for Named Loans Above, CIP Spending Net of Grant and Loan Proceeds (Table 5)	$79,160	$237,479	$0	50%	50%	0%	$39,580	$118,739	$0
Offset for Capacity Surcharges (Table 13), Inflated to This Year	-$54,084	-$162,253	$0	50%	50%	0%	-$27,042	-$81,126	$0
Grand Total All Costs	$642,826	$1,712,108	$168,068				$432,297	$1,180,500	$0
		$2,523,001						$1,612,797	

Marginal Costs per Customer, per Volume Unit and per Capacity Share

Note: The discounted fixed and variable marginal costs for 2018, to the right, will be the starting variable cost and starting base minimum charge for the South Torrington Water and Sewer District. Then, in future years, those rates will be increased by the same across the board factor that all regular customers' rates are increased. Eventually, all customers' rates will be re-classified and reset based on the new classifications.	Variable Cost Discounted to 2018	Cost Discounted to 2018	Variable Cost Discounted to 2019	Cost Discounted to 2019	Marginal Fixed Cost per Customer	Marginal Variable Cost per 1,000 Gallons	Marginal Capacity Cost per AWWA Capacity Share Monthly
	$2.39	$12.73	$2.44	$12.99	$13.26	$2.49	$0.00
Marginal Fixed Cost as a Percent of Total Fixed Cost:					67%		
Marginal Variable Cost as a Percent of Total Variable Cost:						69%	
Marginal Capacity Cost as a Percent of Total Capacity Cost:							0%

Table 9C - Classification of Marginal Costs - Non-potable Water

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

The utility incurs unavoidable, or marginal, costs. Thus, the utility must collect minimal fees from various customers to "break even" on a marginal cost basis. This table calculates the "break even" points.

The rate structure target year runs from 7/1/2016 through 6/30/2017

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	Marginal Fixed Cost %	Marginal Variable Cost %	Marginal Capacity Cost %	Marginal Fixed Cost	Marginal Variable Cost	Marginal Capacity Cost
SALARIES AND WAGES	$71,895	$215,684	$0	50%	50%	0%	$35,947	$107,842	$0
SEASONAL	$5,742	$17,226	$0	50%	50%	0%	$2,871	$8,613	$0
OVERTIME	$2,809	$8,427	$0	50%	50%	0%	$1,404	$4,213	$0
STANDBY	$683	$2,048	$0	50%	50%	0%	$341	$1,024	$0
FICA	$6,019	$18,057	$0	50%	50%	0%	$3,010	$9,029	$0
WORKER'S COMPENSATION	$1,971	$5,914	$0	50%	50%	0%	$986	$2,957	$0
RETIREMENT	$12,529	$37,587	$0	50%	50%	0%	$6,265	$18,794	$0
INSURANCE	$20,505	$61,515	$0	50%	50%	0%	$10,252	$30,757	$0
SELECT-FLEX	$35	$105	$0	50%	50%	0%	$18	$53	$0
LIABILITY INS	$394	$1,181	$0	100%	100%	0%	$394	$1,181	$0
LIFE INSURANCE	$130	$390	$0	50%	50%	0%	$65	$195	$0
UNIFORM EXPENSE	$278	$834	$0	50%	50%	0%	$139	$417	$0
INTEREST EXPENSE	$0	$0	$0	50%	50%	0%	$0	$0	$0
POSTAGE	$645	$0	$0	100%	100%	0%	$645	$0	$0
SMALL TOOLS	$935	$2,804	$0	50%	50%	0%	$467	$1,402	$0
ADVERTISING	$402	$0	$0	100%	100%	0%	$402	$0	$0
LEGAL NOTICES	$52	$0	$0	100%	100%	0%	$52	$0	$0
TELEPHONE	$2,162	$0	$0	100%	100%	0%	$2,162	$0	$0
PROFESSIONAL & TECHNICAL SERV	$29,725	$0	$0	100%	100%	0%	$29,725	$0	$0
ENGINEERING SERVICES	$312	$0	$0	100%	100%	0%	$312	$0	$0
ADMINISTRATIVE FEES	$136,364	$0	$0	100%	100%	0%	$136,364	$0	$0
ELEC PUMP NON-POTABLE	$0	$40,262	$0	100%	100%	0%	$0	$40,262	$0
UTILITIES (GAS)	$3,856	$0	$0	100%	100%	0%	$3,856	$0	$0
UTILITIES (ELECTRIC)	$0	$192,133	$0	0%	50%	0%	$0	$96,067	$0
WATER TESTING	$4,635	$0	$0	0%	0%	0%	$0	$0	$0
INSURANCE & BONDS	$14,788	$0	$0	100%	100%	0%	$14,788	$0	$0
INSURANCE UNDER DEDUCTIBLE	$78	$0	$0	100%	100%	0%	$78	$0	$0
ASSOCIATION DUES	$1,214	$0	$0	50%	50%	0%	$607	$0	$0

Table 9C - Classification of Marginal Costs - Non-potable Water

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	Marginal Fixed Cost %	Marginal Variable Cost %	Marginal Capacity Cost %	Marginal Fixed Cost	Marginal Variable Cost	Marginal Capacity Cost
TRAVEL EXPENSE	$2,904	$0	$0	50%	50%	0%	$1,452	$0	$0
PRINTING OF FORMS	$123	$0	$0	100%	100%	0%	$123	$0	$0
INFORMATION TECHNOLOGY	$1,504	$0	$0	100%	100%	0%	$1,504	$0	$0
HEALTH & SAFETY	$2,995	$0	$0	50%	50%	0%	$1,497	$0	$0
RADIO & PAGERS	$161	$0	$0	50%	50%	0%	$81	$0	$0
TRAINING & EDUCATION	$116	$0	$0	50%	50%	0%	$58	$0	$0
TRAINING & SEMINARS	$2,038	$0	$0	50%	50%	0%	$1,019	$0	$0
OFFICE EXPENSE	$4,256	$0	$0	100%	100%	0%	$4,256	$0	$0
GAS, OIL, AND LUBRICANTS	$0	$0	$0	50%	50%	0%	$0	$0	$0
TOOLS AND SHOP EQUIPMENT	$92	$276	$0	50%	50%	0%	$46	$138	$0
VEHICLES & EQUIPMENT SUPPLIES	$1,111	$3,333	$0	50%	50%	0%	$556	$1,667	$0
BOOKS AND PERIODICALS	$0	$0	$0	50%	50%	0%	$0	$0	$0
FACILITY O & M	$6,287	$18,860	$0	0%	0%	0%	$0	$0	$0
FACILITY O & M NON-POTABLE	$13,520	$13,520	$0	100%	100%	0%	$13,520	$13,520	$0
EQUIPMENT O & M	$1,559	$4,676	$0	50%	50%	0%	$779	$2,338	$0
MAINTENANCE OF MAINS	$2,014	$6,042	$0	50%	50%	0%	$1,007	$3,021	$0
WELL HEAD PROTECTION	$0	$0	$0	50%	50%	0%	$0	$0	$0
MAINTENANCE OF TAPS	$5,624	$16,873	$0	50%	50%	0%	$2,812	$8,437	$0
MAINTENANCE OF METERS	$0	$631	$0	100%	100%	0%	$0	$631	$0
MAINTENANCE OF HYDRANTS	$12,810	$0	$0	0%	0%	0%	$0	$0	$0
MAINTENANCE OF ROS	$0	$99,885	$0	0%	0%	0%	$0	$0	$0
MAINTENANCE OF METERS	$0	$24,172	$0	0%	0%	0%	$0	$0	$0
CHEMICALS	$0	$0	$0	0%	0%	0%	$0	$0	$0
SUPPLIES & MATERIALS	$857	$2,572	$0	50%	50%	0%	$429	$1,286	$0
LEASE PAYMENT	$0	$0	$0	100%	100%	0%	$0	$0	$0
MACHINERY & EQUIPMENT	$5,300	$15,900	$0	50%	50%	0%	$2,650	$7,950	$0
BOND/LOAN REPAYMENT	$0	$0	$0	50%	50%	0%	$0	$0	$0
WATER/WASTEWATER/METER FACILIT	$0	$0	$0	50%	50%	0%	$0	$0	$0
WATER LINE REPLACEMENT	$902	$2,707	$0	50%	50%	0%	$451	$1,354	$0
Depreciation (See Balance Sheet)	$168,068	$336,136	$168,068	50%	50%	0%	$84,034	$168,068	$0
Payment to Build Emergency Reserves	$0	$89,169	$0	100%	100%	0%	$0	$89,169	$0
DWSRF #005 (Water Fund) (RO Units) (Table 5)	$0	$49,644	$0	0%	0%	0%	$0	$0	$0

Table 9C - Classification of Marginal Costs - Non-potable Water

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	Marginal Fixed Cost %	Marginal Variable Cost %	Marginal Capacity Cost %	Marginal Fixed Cost	Marginal Variable Cost	Marginal Capacity Cost
DWSRF #013 (Water Fund) (RO Units) (Table 5)	$0	$28,066	$0	0%	0%	0%	$0	$0	$0
DWSRF #030 (Water Fund) (Water Project - Well Fields and Transmission) (Table 5)	$0	$112,266	$0	0%	0%	0%	$0	$0	$0
DWSRF #038 Water Phase III Design (Water Project - Treatment) (Table 5)	$0	$1,341	$0	0%	0%	0%	$0	$0	$0
CWSRF #048 Water Phase III Design (Water Project - Treatment Disposal) (Table 5)	$0	$804	$0	0%	0%	0%	$0	$0	$0
DWSRF #042 Water Phase III Construction (Water Project - Treatment) (Table 5)	$0	$36,268	$0	0%	0%	0%	$0	$0	$0
CWSRF #053 Water Phase III Construction (Water Project - Disposal) (Table 5)	$0	$14,144	$0	0%	0%	0%	$0	$0	$0
LEASE PAYMENT (Table 5)	$6,011	$18,032	$0	50%	50%	0%	$3,005	$9,016	$0
CWSRF #040 (Water Fund) (Non-Potable Projects-Trail & Middle School), Assess to Non-potable Only	$1,536	$4,608	$0	100%	100%	0%	$1,536	$4,608	$0
One-time Reduction of R&R Annuity	-$18,174	-$54,523	$0	50%	50%	0%	-$9,087	-$27,262	$0
Annual Payment to Repair & Replacement (Table 7)	$18,224	$54,673	$0	50%	50%	0%	$9,112	$27,337	$0
User Charge Analysis Services	$1,486	$4,458	$0	100%	100%	0%	$1,486	$4,458	$0
Except for Named Loans Above, CIP Spending Net of Grant and Loan Proceeds (Table 5)	$85,265	$255,795	$0	50%	50%	0%	$42,633	$127,898	$0
Offset for Capacity Surcharges (Table 13), Inflated to This Year	-$54,084	-$162,253	$0	50%	50%	0%	-$27,042	-$81,126	$0
Grand Total All Costs	$590,664	$1,602,242	$168,068				$389,068	$685,312	$0
		$2,360,974						$1,074,379	

Marginal Costs per Customer, per Volume Unit and per Capacity Share

	Marginal Fixed Cost per Customer	Marginal Variable Cost per 1,000 Gallons	Marginal Capacity Cost per AWWA Capacity Share Monthly
	$11.93	$1.45	$0.00
Marginal Fixed Cost as a Percent of Total Fixed Cost:	66%		
Marginal Variable Cost as a Percent of Total Variable Cost:		43%	
Marginal Capacity Cost as a Percent of Total Capacity Cost:			0%

Table 10 - Initial Rate Adjustments and Resulting Revenues

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table depicts how rates would be set and the revenues they would generate.

Out of City Multiplier **125.0%** **Conservation Rate Block Multiplier** **100.00%** **Other Multiplier** **100.0%**

6/30/17 **Date when fees will first be collected at adjusted rates. Actual adjustment should occur one billing cycle earlier.**

If there are no special costs to consider and before capacity costs are added, if appropriate, rates for a 5/8" meter would be on a "cost to serve" basis when: there is no usage allowance,

the base minimum charge is **$13.06** **Monthly, and the unit charge is** **$2.39** **per 1,000 Gallons.**

After rate adjustments are made, customers will be billed monthly.

Sales to be billed this year: Sales at the current (Test Year) rates (gray highlighted column) will apply until rates are adjusted. Sales at the modeled rates (yellow highlighted column) would apply if the modeled rates are adopted. The grand total "blended" sales revenues are the total revenues generated by the two different sets of rates. Those revenues show in the right-most column.

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Residential In City 1100, 1102, 1200, 1202	0	999	$52,296	146	$21.06	4.000	$2.39	$101	$52,397
	1,000	1,999	$71,174	198	$21.06	4.000	$2.39	$137	$71,312
	2,000	2,999	$92,805	259	$21.06	4.000	$2.39	$179	$92,984
	3,000	3,999	$94,331	263	$21.06	4.000	$2.39	$182	$94,513
	4,000	4,999	$76,739	214	$21.06	4.000	$2.39	$234	$76,973
	5,000	5,999	$54,151	151	$21.06	4.000	$2.39	$179	$54,330
	6,000	6,999	$40,299	112	$21.06	4.000	$2.39	$143	$40,442
	7,000	7,999	$28,482	79	$21.06	4.000	$2.39	$114	$28,596
	8,000	8,999	$37,846	59	$21.06	4.000	$2.39	$95	$37,941
	9,000	9,999	$31,565	45	$21.06	4.000	$2.39	$82	$31,647
	10,000	14,999	$120,792	155	$21.06	4.000	$2.39	$322	$121,114
	15,000	19,999	$93,968	124	$21.06	4.000	$2.39	$249	$94,216
	20,000	29,999	$123,515	164	$21.06	4.000	$2.39	$326	$123,841
	30,000	39,999	$68,857	95	$21.06	4.000	$2.39	$180	$69,037
	40,000	49,999	$36,159	47	$21.06	4.000	$2.39	$96	$36,255
	50,000	59,999	$23,209	25	$21.06	4.000	$2.39	$53	$23,262
	60,000	69,999	$13,335	13	$21.06	4.000	$2.39	$31	$13,366
	70,000	79,999	$8,385	6	$21.06	4.000	$2.39	$20	$8,405
	80,000	89,999	$6,287	5	$21.06	4.000	$2.39	$15	$6,302
	90,000	99,999	$4,253	2	$21.06	4.000	$2.39	$10	$4,263
	100,000	149,999	$12,761	5	$21.06	4.000	$2.39	$31	$12,792
	150,000	199,999	$7,449	2	$21.06	4.000	$2.39	$18	$7,468
	200,000	999,999	$17,436	4	$21.06	4.000	$2.39	$43	$17,479
	1,000,000	2,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
	3,000,000	6,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
	7,000,000	9,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
	10,000,000	99,999,999	$0	0	$21.06	4.000	$2.39	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Commercial In City 1110, 1210	0	999	$14,390	40	$21.06	4.000	$2.39	$28	$14,418
	1,000	1,999	$15,737	44	$21.06	4.000	$2.39	$30	$15,767
	2,000	2,999	$8,347	23	$21.06	4.000	$2.39	$16	$8,363
	3,000	3,999	$4,308	12	$21.06	4.000	$2.39	$8	$4,316
	4,000	4,999	$3,171	9	$21.06	4.000	$2.39	$14	$3,185
	5,000	5,999	$2,334	7	$21.06	4.000	$2.39	$12	$2,345
	6,000	6,999	$2,004	6	$21.06	4.000	$2.39	$10	$2,015
	7,000	7,999	$2,214	6	$21.06	4.000	$2.39	$10	$2,224
	8,000	8,999	$3,586	5	$21.06	4.000	$2.39	$9	$3,595
	9,000	9,999	$3,127	4	$21.06	4.000	$2.39	$8	$3,136
	10,000	14,999	$11,774	13	$21.06	4.000	$2.39	$32	$11,806
	15,000	19,999	$9,428	10	$21.06	4.000	$2.39	$26	$9,454
	20,000	29,999	$13,198	11	$21.06	4.000	$2.39	$38	$13,236
	30,000	39,999	$9,534	6	$21.06	4.000	$2.39	$28	$9,562
	40,000	49,999	$7,942	6	$21.06	4.000	$2.39	$23	$7,965
	50,000	59,999	$7,601	5	$21.06	4.000	$2.39	$18	$7,619
	60,000	69,999	$5,661	3	$21.06	4.000	$2.39	$14	$5,675
	70,000	79,999	$4,836	3	$21.06	4.000	$2.39	$12	$4,848
	80,000	89,999	$3,815	1	$21.06	4.000	$2.39	$9	$3,824
	90,000	99,999	$3,259	1	$21.06	4.000	$2.39	$8	$3,267
	100,000	149,999	$13,186	4	$21.06	4.000	$2.39	$33	$13,218
	150,000	199,999	$7,472	3	$21.06	4.000	$2.39	$18	$7,490
	200,000	999,999	$9,073	3	$21.06	4.000	$2.39	$22	$9,096
	1,000,000	2,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
	3,000,000	6,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
	7,000,000	9,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
	10,000,000	99,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
City 1130, 1230, 1530	0	999	$3,650	10	$21.06	4.000	$2.39	$7	$3,657
	1,000	1,999	$1,257	4	$21.06	4.000	$2.39	$2	$1,259
	2,000	2,999	$598	2	$21.06	4.000	$2.39	$1	$600
	3,000	3,999	$509	1	$21.06	4.000	$2.39	$1	$510
	4,000	4,999	$329	1	$21.06	4.000	$2.39	$2	$331
	5,000	5,999	$329	1	$21.06	4.000	$2.39	$2	$331
	6,000	6,999	$269	1	$21.06	4.000	$2.39	$2	$271
	7,000	7,999	$269	1	$21.06	4.000	$2.39	$2	$271
	8,000	8,999	$505	1	$21.06	4.000	$2.39	$1	$506
	9,000	9,999	$353	0	$21.06	4.000	$2.39	$1	$354
	10,000	14,999	$1,775	1	$21.06	4.000	$2.39	$6	$1,781
	15,000	19,999	$1,753	1	$21.06	4.000	$2.39	$5	$1,759
	20,000	29,999	$3,269	2	$21.06	4.000	$2.39	$10	$3,279
	30,000	39,999	$2,892	2	$21.06	4.000	$2.39	$9	$2,901
	40,000	49,999	$2,340	1	$21.06	4.000	$2.39	$7	$2,347
	50,000	59,999	$2,766	1	$21.06	4.000	$2.39	$7	$2,773
	60,000	69,999	$2,439	0	$21.06	4.000	$2.39	$6	$2,445
	70,000	79,999	$2,459	1	$21.06	4.000	$2.39	$6	$2,465
	80,000	89,999	$2,206	1	$21.06	4.000	$2.39	$5	$2,211
	90,000	99,999	$1,970	0	$21.06	4.000	$2.39	$5	$1,975
	100,000	109,999	$1,945	1	$21.06	4.000	$2.39	$5	$1,950
	110,000	119,999	$1,676	1	$21.06	4.000	$2.39	$4	$1,680
	120,000	129,999	$1,452	0	$21.06	4.000	$2.39	$4	$1,456
	130,000	139,999	$1,336	0	$21.06	4.000	$2.39	$3	$1,339
	140,000	149,999	$1,331	0	$21.06	4.000	$2.39	$3	$1,334
	150,000	159,999	$1,197	0	$21.06	4.000	$2.39	$3	$1,200
	160,000	99,999,999	$73,154	4	$21.06	4.000	$2.39	$184	$73,339

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Lawn Service In City 1500, 1510, 1600	0	999	$1,227	3	$21.06	4.000	$2.39	$2	$1,229
	1,000	1,999	$150	0	$21.06	4.000	$2.39	$0	$150
	2,000	2,999	$30	0	$21.06	4.000	$2.39	$0	$30
	3,000	3,999	$419	1	$21.06	4.000	$2.39	$1	$420
	4,000	4,999	$120	0	$21.06	4.000	$2.39	$2	$122
	5,000	5,999	$209	1	$21.06	4.000	$2.39	$3	$212
	6,000	6,999	$120	0	$21.06	4.000	$2.39	$2	$122
	7,000	7,999	$180	1	$21.06	4.000	$2.39	$2	$182
	8,000	8,999	$652	0	$21.06	4.000	$2.39	$2	$654
	9,000	9,999	$734	0	$21.06	4.000	$2.39	$2	$736
	10,000	14,999	$3,758	2	$21.06	4.000	$2.39	$11	$3,769
	15,000	19,999	$3,532	3	$21.06	4.000	$2.39	$10	$3,543
	20,000	29,999	$6,319	6	$21.06	4.000	$2.39	$18	$6,336
	30,000	39,999	$4,500	5	$21.06	4.000	$2.39	$13	$4,512
	40,000	49,999	$3,060	3	$21.06	4.000	$2.39	$9	$3,068
	50,000	59,999	$2,727	2	$21.06	4.000	$2.39	$6	$2,733
	60,000	69,999	$1,916	2	$21.06	4.000	$2.39	$4	$1,920
	70,000	79,999	$1,208	1	$21.06	4.000	$2.39	$3	$1,211
	80,000	89,999	$794	0	$21.06	4.000	$2.39	$2	$796
	90,000	99,999	$736	0	$21.06	4.000	$2.39	$2	$737
	100,000	109,999	$536	0	$21.06	4.000	$2.39	$1	$537
	110,000	119,999	$541	0	$21.06	4.000	$2.39	$1	$542
	120,000	129,999	$440	0	$21.06	4.000	$2.39	$1	$441
	130,000	139,999	$424	0	$21.06	4.000	$2.39	$1	$425
	140,000	149,999	$285	0	$21.06	4.000	$2.39	$1	$286
	150,000	159,999	$232	0	$21.06	4.000	$2.39	$1	$233
	160,000	99,999,999	$1,081	1	$21.06	4.000	$2.39	$3	$1,083
Lawn Service In City Non Potable 1590, 1690	0	999	$48	0	$11.93	0.000	$1.45	$0	$49
	1,000	1,999	$0	0	$11.93	0.000	$1.45	$0	$0
	2,000	2,999	$0	0	$11.93	0.000	$1.45	$0	$0
	3,000	3,999	$0	0	$11.93	0.000	$1.45	$0	$0
	4,000	4,999	$0	0	$11.93	0.000	$1.45	$0	$0
	5,000	5,999	$0	0	$11.93	0.000	$1.45	$0	$0
	6,000	6,999	$24	0	$11.93	0.000	$1.45	$0	$24
	7,000	7,999	$0	0	$11.93	0.000	$1.45	$0	$0
	8,000	8,999	$53	0	$11.93	0.000	$1.45	$0	$53
	9,000	9,999	$53	0	$11.93	0.000	$1.45	$0	$53
	10,000	14,999	$263	0	$11.93	0.000	$1.45	$1	$264
	15,000	19,999	$280	0	$11.93	0.000	$1.45	$1	$281
	20,000	29,999	$508	0	$11.93	0.000	$1.45	$1	$509
	30,000	39,999	$508	0	$11.93	0.000	$1.45	$1	$509
	40,000	49,999	$508	0	$11.93	0.000	$1.45	$1	$509
	50,000	59,999	$523	0	$11.93	0.000	$1.45	$1	$524
	60,000	69,999	$490	0	$11.93	0.000	$1.45	$1	$491
	70,000	79,999	$490	0	$11.93	0.000	$1.45	$1	$491
	80,000	89,999	$490	0	$11.93	0.000	$1.45	$1	$491
	90,000	99,999	$490	0	$11.93	0.000	$1.45	$1	$491
	100,000	109,999	$490	0	$11.93	0.000	$1.45	$1	$491
	110,000	119,999	$490	0	$11.93	0.000	$1.45	$1	$491
	120,000	129,999	$490	0	$11.93	0.000	$1.45	$1	$491
	130,000	139,999	$490	0	$11.93	0.000	$1.45	$1	$491
	140,000	149,999	$490	0	$11.93	0.000	$1.45	$1	$491
	150,000	159,999	$490	0	$11.93	0.000	$1.45	$1	$491
	160,000	99,999,999	$76,996	2	$11.93	0.000	$1.45	$168	$77,164

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Residential Out of City 1101	0	999	$636	1	$26.33	4.000	$2.99	$1	$637
	1,000	1,999	$1,197	3	$26.33	4.000	$2.99	$2	$1,199
	2,000	2,999	$898	2	$26.33	4.000	$2.99	$2	$899
	3,000	3,999	$1,384	3	$26.33	4.000	$2.99	$3	$1,386
	4,000	4,999	$1,122	3	$26.33	4.000	$2.99	$4	$1,126
	5,000	5,999	$1,047	2	$26.33	4.000	$2.99	$3	$1,050
	6,000	6,999	$860	2	$26.33	4.000	$2.99	$3	$863
	7,000	7,999	$785	2	$26.33	4.000	$2.99	$2	$788
	8,000	8,999	$641	1	$26.33	4.000	$2.99	$2	$642
	9,000	9,999	$613	1	$26.33	4.000	$2.99	$1	$615
	10,000	14,999	$1,885	3	$26.33	4.000	$2.99	$5	$1,889
	15,000	19,999	$1,119	1	$26.33	4.000	$2.99	$3	$1,122
	20,000	29,999	$1,114	1	$26.33	4.000	$2.99	$3	$1,118
	30,000	39,999	$753	1	$26.33	4.000	$2.99	$2	$755
	40,000	49,999	$396	0	$26.33	4.000	$2.99	$1	$398
	50,000	59,999	$441	0	$26.33	4.000	$2.99	$1	$442
	60,000	69,999	$263	0	$26.33	4.000	$2.99	$1	$264
	70,000	79,999	$120	0	$26.33	4.000	$2.99	$0	$120
	80,000	89,999	$32	0	$26.33	4.000	$2.99	$0	$32
	90,000	99,999	$37	0	$26.33	4.000	$2.99	$0	$37
	100,000	109,999	$0	0	$26.33	4.000	$2.99	$0	$0
	110,000	119,999	$0	0	$26.33	4.000	$2.99	$0	$0
	120,000	129,999	$0	0	$26.33	4.000	$2.99	$0	$0
	130,000	139,999	$0	0	$26.33	4.000	$2.99	$0	$0
	140,000	149,999	$0	0	$26.33	4.000	$2.99	$0	$0
	150,000	159,999	$0	0	$26.33	4.000	$2.99	$0	$0
	160,000	99,999,999	$0	0	$26.33	4.000	$2.99	$0	$0
Commercial Out of City 1111	0	999	$2,169	5	$26.33	4.000	$2.99	$4	$2,173
	1,000	1,999	$711	2	$26.33	4.000	$2.99	$1	$712
	2,000	2,999	$449	1	$26.33	4.000	$2.99	$1	$450
	3,000	3,999	$486	1	$26.33	4.000	$2.99	$1	$487
	4,000	4,999	$785	2	$26.33	4.000	$2.99	$2	$788
	5,000	5,999	$486	1	$26.33	4.000	$2.99	$2	$488
	6,000	6,999	$150	0	$26.33	4.000	$2.99	$1	$151
	7,000	7,999	$262	1	$26.33	4.000	$2.99	$1	$263
	8,000	8,999	$282	0	$26.33	4.000	$2.99	$1	$282
	9,000	9,999	$274	0	$26.33	4.000	$2.99	$1	$275
	10,000	14,999	$1,316	1	$26.33	4.000	$2.99	$3	$1,320
	15,000	19,999	$691	0	$26.33	4.000	$2.99	$2	$693
	20,000	29,999	$1,184	0	$26.33	4.000	$2.99	$4	$1,188
	30,000	39,999	$1,094	0	$26.33	4.000	$2.99	$3	$1,098
	40,000	49,999	$1,075	0	$26.33	4.000	$2.99	$3	$1,078
	50,000	59,999	$1,216	0	$26.33	4.000	$2.99	$3	$1,219
	60,000	69,999	$1,037	0	$26.33	4.000	$2.99	$3	$1,040
	70,000	79,999	$1,071	0	$26.33	4.000	$2.99	$3	$1,074
	80,000	89,999	$1,029	0	$26.33	4.000	$2.99	$3	$1,032
	90,000	99,999	$1,018	0	$26.33	4.000	$2.99	$3	$1,020
	100,000	109,999	$989	0	$26.33	4.000	$2.99	$2	$991
	110,000	119,999	$859	0	$26.33	4.000	$2.99	$2	$861
	120,000	129,999	$684	0	$26.33	4.000	$2.99	$2	$686
	130,000	139,999	$614	0	$26.33	4.000	$2.99	$2	$616
	140,000	149,999	$566	0	$26.33	4.000	$2.99	$1	$567
	150,000	159,999	$486	0	$26.33	4.000	$2.99	$1	$487
	160,000	99,999,999	$5,463	1	$26.33	4.000	$2.99	$13	$5,477

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Lawn Service Out of City 1501	0	999	$0	0	$26.33	4.000	$2.99	$0	$0
	1,000	1,999	$0	0	$26.33	4.000	$2.99	$0	$0
	2,000	2,999	$0	0	$26.33	4.000	$2.99	$0	$0
	3,000	3,999	$37	0	$26.33	4.000	$2.99	$0	$37
	4,000	4,999	$37	0	$26.33	4.000	$2.99	$0	$38
	5,000	5,999	$0	0	$26.33	4.000	$2.99	$0	$0
	6,000	6,999	$0	0	$26.33	4.000	$2.99	$0	$0
	7,000	7,999	$0	0	$26.33	4.000	$2.99	$0	$0
	8,000	8,999	$12	0	$26.33	4.000	$2.99	$0	$13
	9,000	9,999	$12	0	$26.33	4.000	$2.99	$0	$13
	10,000	14,999	$62	0	$26.33	4.000	$2.99	$0	$63
	15,000	19,999	$62	0	$26.33	4.000	$2.99	$0	$63
	20,000	29,999	$160	0	$26.33	4.000	$2.99	$0	$160
	30,000	39,999	$100	0	$26.33	4.000	$2.99	$0	$100
	40,000	49,999	$100	0	$26.33	4.000	$2.99	$0	$100
	50,000	59,999	$172	0	$26.33	4.000	$2.99	$0	$172
	60,000	69,999	$65	0	$26.33	4.000	$2.99	$0	$65
	70,000	79,999	$80	0	$26.33	4.000	$2.99	$0	$80
	80,000	89,999	$32	0	$26.33	4.000	$2.99	$0	$32
	90,000	99,999	$32	0	$26.33	4.000	$2.99	$0	$32
	100,000	109,999	$32	0	$26.33	4.000	$2.99	$0	$32
	110,000	119,999	$37	0	$26.33	4.000	$2.99	$0	$37
	120,000	129,999	$0	0	$26.33	4.000	$2.99	$0	$0
	130,000	139,999	$0	0	$26.33	4.000	$2.99	$0	$0
	140,000	149,999	$0	0	$26.33	4.000	$2.99	$0	$0
	150,000	159,999	$0	0	$26.33	4.000	$2.99	$0	$0
	160,000	99,999,999	$0	0	$26.33	4.000	$2.99	$0	$0
Water No Charge 1190	0	999	$0	0	$21.06	4.000	$2.39	$0	$0
	1,000	1,999	$0	0	$21.06	4.000	$2.39	$0	$0
	2,000	2,999	$0	0	$21.06	4.000	$2.39	$0	$0
	3,000	3,999	$0	0	$21.06	4.000	$2.39	$0	$0
	4,000	4,999	$0	0	$21.06	4.000	$2.39	$0	$0
	5,000	5,999	$0	0	$21.06	4.000	$2.39	$0	$0
	6,000	6,999	$0	0	$21.06	4.000	$2.39	$0	$0
	7,000	7,999	$0	0	$21.06	4.000	$2.39	$0	$0
	8,000	8,999	$0	0	$21.06	4.000	$2.39	$0	$0
	9,000	9,999	$0	0	$21.06	4.000	$2.39	$0	$0
	10,000	14,999	$0	0	$21.06	4.000	$2.39	$0	$0
	15,000	19,999	$0	0	$21.06	4.000	$2.39	$0	$0
	20,000	29,999	$0	0	$21.06	4.000	$2.39	$0	$0
	30,000	39,999	$0	0	$21.06	4.000	$2.39	$0	$0
	40,000	49,999	$0	0	$21.06	4.000	$2.39	$0	$0
	50,000	59,999	$0	0	$21.06	4.000	$2.39	$0	$0
	60,000	69,999	$0	0	$21.06	4.000	$2.39	$0	$0
	70,000	79,999	$0	0	$21.06	4.000	$2.39	$0	$0
	80,000	89,999	$0	0	$21.06	4.000	$2.39	$0	$0
	90,000	99,999	$0	0	$21.06	4.000	$2.39	$0	$0
	100,000	109,999	$0	0	$21.06	4.000	$2.39	$0	$0
	110,000	119,999	$0	0	$21.06	4.000	$2.39	$0	$0
	120,000	129,999	$0	0	$21.06	4.000	$2.39	$0	$0
	130,000	139,999	$0	0	$21.06	4.000	$2.39	$0	$0
	140,000	149,999	$0	0	$21.06	4.000	$2.39	$0	$0
	150,000	159,999	$0	0	$21.06	4.000	$2.39	$0	$0
	160,000	99,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
Sub-customers in Multi-unit Facilities In City 1100, 1210	0	0	$49,155	137	$9.96	4.000	$0.00	$45	$49,200

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Sub-customers in Multi-unit Facilities Out of City 1101	0	0	$898	2	$12.45	4.000	$0.00	$1	$898
Metered Customer in Multi-unit Facilities In City 1100, 1110, 1210	0	999	$3,949	11	$21.06	4.000	$2.39	$8	$3,957
	1,000	1,999	$2,154	6	$21.06	4.000	$2.39	$4	$2,158
	2,000	2,999	$5,026	14	$21.06	4.000	$2.39	$10	$5,036
	3,000	3,999	$718	2	$21.06	4.000	$2.39	$1	$719
	4,000	4,999	$1,077	3	$21.06	4.000	$2.39	$4	$1,081
	5,000	5,999	$1,077	3	$21.06	4.000	$2.39	$4	$1,081
	6,000	6,999	$1,795	5	$21.06	4.000	$2.39	$5	$1,800
	7,000	7,999	$359	1	$21.06	4.000	$2.39	$2	$361
	8,000	8,999	$1,151	2	$21.06	4.000	$2.39	$3	$1,154
	9,000	9,999	$429	0	$21.06	4.000	$2.39	$1	$430
	10,000	14,999	$4,610	8	$21.06	4.000	$2.39	$11	$4,622
	15,000	19,999	$2,281	4	$21.06	4.000	$2.39	$6	$2,286
	20,000	29,999	$1,843	2	$21.06	4.000	$2.39	$5	$1,848
	30,000	39,999	$1,358	2	$21.06	4.000	$2.39	$3	$1,362
	40,000	49,999	$626	1	$21.06	4.000	$2.39	$2	$628
	50,000	59,999	$520	1	$21.06	4.000	$2.39	$1	$521
	60,000	69,999	$0	0	$21.06	4.000	$2.39	$0	$0
	70,000	79,999	$0	0	$21.06	4.000	$2.39	$0	$0
	80,000	89,999	$0	0	$21.06	4.000	$2.39	$0	$0
	90,000	99,999	$0	0	$21.06	4.000	$2.39	$0	$0
	100,000	109,999	$0	0	$21.06	4.000	$2.39	$0	$0
	110,000	119,999	$0	0	$21.06	4.000	$2.39	$0	$0
	120,000	129,999	$0	0	$21.06	4.000	$2.39	$0	$0
	130,000	139,999	$0	0	$21.06	4.000	$2.39	$0	$0
	140,000	149,999	$0	0	$21.06	4.000	$2.39	$0	$0
	150,000	159,999	$0	0	$21.06	4.000	$2.39	$0	$0
	160,000	99,999,999	$0	0	$21.06	4.000	$2.39	$0	$0
Metered Customer in Multi-unit Facilities Out of City 1101	0	999	$0	0	$26.33	4.000	$2.99	$0	$0
	1,000	1,999	$0	0	$26.33	4.000	$2.99	$0	$0
	2,000	2,999	$0	0	$26.33	4.000	$2.99	$0	$0
	3,000	3,999	$0	0	$26.33	4.000	$2.99	$0	$0
	4,000	4,999	$0	0	$26.33	4.000	$2.99	$0	$0
	5,000	5,999	$0	0	$26.33	4.000	$2.99	$0	$0
	6,000	6,999	$0	0	$26.33	4.000	$2.99	$0	$0
	7,000	7,999	$0	0	$26.33	4.000	$2.99	$0	$0
	8,000	8,999	$30	0	$26.33	4.000	$2.99	$0	$30
	9,000	9,999	$30	0	$26.33	4.000	$2.99	$0	$30
	10,000	14,999	$150	0	$26.33	4.000	$2.99	$0	$150
	15,000	19,999	$150	0	$26.33	4.000	$2.99	$0	$150
	20,000	29,999	$299	0	$26.33	4.000	$2.99	$1	$300
	30,000	39,999	$299	0	$26.33	4.000	$2.99	$1	$300
	40,000	49,999	$548	1	$26.33	4.000	$2.99	$1	$550
	50,000	59,999	$0	0	$26.33	4.000	$2.99	$0	$0
	60,000	69,999	$0	0	$26.33	4.000	$2.99	$0	$0
	70,000	79,999	$0	0	$26.33	4.000	$2.99	$0	$0
	80,000	89,999	$0	0	$26.33	4.000	$2.99	$0	$0
	90,000	99,999	$0	0	$26.33	4.000	$2.99	$0	$0
	100,000	109,999	$0	0	$26.33	4.000	$2.99	$0	$0
	110,000	119,999	$0	0	$26.33	4.000	$2.99	$0	$0
	120,000	129,999	$0	0	$26.33	4.000	$2.99	$0	$0
	130,000	139,999	$0	0	$26.33	4.000	$2.99	$0	$0
	140,000	149,999	$0	0	$26.33	4.000	$2.99	$0	$0
	150,000	159,999	$0	0	$26.33	4.000	$2.99	$0	$0
	160,000	99,999,999	$0	0	$26.33	4.000	$2.99	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
South Torrington 1120, 1220 (8 & 10 Inch Meters, Out of City Rates)	0	999	$0	0	$13.26	0.000	$2.39	$0	$0
	1,000	1,999	$0	0	$13.26	0.000	$2.39	$0	$0
	2,000	2,999	$0	0	$13.26	0.000	$2.39	$0	$0
	3,000	3,999	$0	0	$13.26	0.000	$2.39	$0	$0
	4,000	4,999	$0	0	$13.26	0.000	$2.39	$0	$0
	5,000	5,999	$0	0	$13.26	0.000	$2.39	$0	$0
	6,000	6,999	$0	0	$13.26	0.000	$2.39	$0	$0
	7,000	7,999	$0	0	$13.26	0.000	$2.39	$0	$0
	8,000	8,999	$27	0	$13.26	0.000	$2.39	$0	$27
	9,000	9,999	$27	0	$13.26	0.000	$2.39	$0	$27
	10,000	14,999	$137	0	$13.26	0.000	$2.39	$0	$137
	15,000	19,999	$137	0	$13.26	0.000	$2.39	$0	$137
	20,000	29,999	$274	0	$13.26	0.000	$2.39	$1	$275
	30,000	39,999	$274	0	$13.26	0.000	$2.39	$1	$275
	40,000	49,999	$274	0	$13.26	0.000	$2.39	$1	$275
	50,000	59,999	$274	0	$13.26	0.000	$2.39	$1	$275
	60,000	69,999	$274	0	$13.26	0.000	$2.39	$1	$275
	70,000	79,999	$274	0	$13.26	0.000	$2.39	$1	$275
	80,000	89,999	$274	0	$13.26	0.000	$2.39	$1	$275
	90,000	99,999	$274	0	$13.26	0.000	$2.39	$1	$275
	100,000	109,999	$274	0	$13.26	0.000	$2.39	$1	$275
	110,000	119,999	$274	0	$13.26	0.000	$2.39	$1	$275
	120,000	129,999	$274	0	$13.26	0.000	$2.39	$1	$275
	130,000	139,999	$274	0	$13.26	0.000	$2.39	$1	$275
	140,000	149,999	$274	0	$13.26	0.000	$2.39	$1	$275
	150,000	159,999	$274	0	$13.26	0.000	$2.39	$1	$275
	160,000	99,999,999	$43,827	1	$13.26	0.000	$2.39	$126	$43,953
Total Rate Revenue at Current Rates			$1,688,061			Total Rate Revenue at Modeled Rates		$4,225	
Prorated capacity surcharges from Table 13, because minimum charges above do not include them									$593
								Total Blended Rate Revenues for the Year [2]	$1,692,878

Note 1, New Minimum Charge Base Rates: If meter or connection size-based minimum charges are to be used, and the user classes modeled above include meter or connection sizes, the amounts shown in this column include meter or connection size surcharges as calculated in Table 13. Otherwise, use the rates in the "Total Minimum Charge per Billing Period" column of Table 13 when setting minimum charges for each customer when their minimums will be based upon meter or connection size.

Note 2, Blended Rate Revenues: During the year when rates will be adjusted, rate revenues generated will be "blended" revenues - part collected at the current rates and part collected at the adjusted rates. The table above calculates both kinds of revenue and totals them in the right-most column. Therefore, the anticipated timing of rate adjustment shown at the top of this table will cause rates to be charged as follows:

12.0	months at the old user charge rates	and	0.0	months at the new user charge rates.

Table 11 - Capacity Cost
(Its Amount and How it May be Recovered)

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

System capacity and connection costs WILL be recovered in one way by default, or a combination of ways by design. That could be through regular user fees, in which case existing customers pay the costs to bring on new customers. It could be through "tap" or connection fees, in which case new customers pay "up front" for the capacity they are granted. It could be through on-going demand or capacity surcharges, preferably based upon meter or connection size, in which case each customer pays for the capacity they are granted over time. Or, it could be some combination of these. This table shows tap and capacity costs to expect. From these costs, tap fees and capacity demand surcharges were developed in Table 5 and Table 8, respectively.

Calculation of Annualized High-flow Capacity Cost

Fixed Assets Book Value	% of Total Attributable to High-flow Capacity	High-flow Capacity Cost	Annual High-flow Capacity Cost (40-year Depreciation)
$13,582,395	25.0%	$3,395,599	$197,889

Costs Associated With Making New Connections

Note: Costs beyond the third year have been projected and used for fee calculations, but they are not shown here simply to to save space.

			Test Year Starting	Analysis Year Starting	1st Year Starting	2nd Year Starting	3rd Year Starting
			7/1/15	7/1/16	7/1/17	7/1/18	7/1/19
		Annual High-flow Capacity Cost	$197,889	$197,889	$197,889	$197,889	$197,889
Average Field Cost per New Connection	$50	**Total Field Costs**	$100	$150	$128	$130	$133
Average Administration Costs	$25	**Total Administration Costs**	$50	$75	$64	$65	$66
		Total Costs for New Connections	$198,039	$198,114	$198,081	$198,084	$198,088
Target Percentage and Amount of Capacity Cost to be Recovered by Tap Fees		1.04%	$2,059	$2,059	$2,059	$2,059	$2,059
Target Percentage and Amount of Capacity Cost to be Recovered by Capacity Charges		98.96%	$195,830	$195,830	$195,830	$195,830	$195,830

Note: Non-capital costs (like field costs for inspection of connections and administration costs) should be recovered by fees charged for providing the services involved. These are in addition to high-flow capacity costs.

Table 12 - Tap Fees (Based on Meter Size)

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table calculates tap fees to charge each meter size and total tap fee revenues that would be generated during one full year following initial adjustment. This table only covers meter size-based installation fees. Share purchase is not included in this calculation.

Meter Size	Meter Size in Square Inches	Mix of New Taps in a Typical Year	AWWA Capacity Multiplier for Each Meter Size	Total AWWA Capacity "Shares" Attributable to Each Meter Size Group	AWWA-based Capacity Cost Each Meter Size	Economy of Scale Discount Rate	Out of City Surcharge Factor	New Tap Fee Each Meter Size	Full-year Tap Fee Income From Each Size Class
In-City Customers									
Five Eighths	0.31	0.9	1.0	0.9	$500	100%	100%	$500	$452
Three Quarters	0.44	0.1	1.5	0.2	$500	100%	100%	$500	$63
One Inch	0.79	1.7	2.5	4.3	$500	100%	100%	$500	$855
One & a Half Inch	1.77	0.1	5.0	0.4	$1,000	80%	100%	$800	$64
Two Inch	3.14	0.1	16.0	1.4	$3,200	64%	100%	$2,048	$174
Two & a Half Inch	4.91	0.0	29.8 *	0.0	$5,949	51%	100%	$3,046	$0
Three Inch	7.07	0.0	43.5	0.6	$8,699	41%	100%	$3,563	$53
Four Inch	12.57	0.0	75.0	1.0	$14,999	33%	100%	$4,915	$67
Six Inch	28.27	0.0	160.0	0.2	$31,997	26%	100%	$8,388	$10
Eight Inch	50.27	0.0	280.0	0.0	$55,995	21%	100%	$11,743	$0
Ten Inch	78.54	0.0	420.0	0.0	$83,992	17%	100%	$14,092	$0
	Subtotal:	2.9		9.0					$1,738

* Not included in AWWA study results, so these values are estimates

Out of City Customers									
Five Eighths	0.31	0.0	1.0	0.0	$500	100%	125%	$625	$12
Three Quarters	0.44	0.0	1.5	0.0	$500	100%	125%	$625	$0
One Inch	0.79	0.0	2.5	0.1	$500	80%	125%	$500	$19
One & a Half Inch	1.77	0.0	5.0	0.0	$1,000	64%	125%	$800	$1
Two Inch	3.14	0.0	16.0	0.1	$3,200	51%	125%	$2,048	$10
Two & a Half Inch	4.91	0.0	29.8 *	0.0	$5,949	41%	125%	$3,046	$0
Three Inch	7.07	0.0	43.5	0.1	$8,699	33%	125%	$3,563	$4
Four Inch	12.57	0.0	75.0	0.0	$14,999	26%	125%	$4,915	$0
Six Inch	28.27	0.0	160.0	0.2	$31,997	21%	125%	$8,388	$10
Eight Inch	50.27	0.0	280.0	0.0	$55,995	17%	125%	$11,743	$0
Ten Inch	78.54	0.0	420.0	0.0	$83,992	13%	125%	$14,092	$0
8 & 10 Inch (STW&SD)	128.81	0.0	700.0	0.9	$139,986	17%	100%	$23,486	$29
	Subtotal:	0.1		1.3					$56
	Total:	3.0		10.3	Projected Tap Fees for One Full Year Following Initial Adjustment				$1,794

Economy of Scale Factor:	20.0%	Capacity Cost to Recover per AWWA Capacity Multiplier Unit:	$200	Prorated Tap Fees to Collect This Year	$5

(This amount is the full-year tap fee prorated to account for time of year when rates will be adjusted initially. This amount and the full-year projected amounts for future years are included in Table 3.)

Notes:

Because growth rates and meter sizes to be installed in future years cannot be predicted with certainty, tap fee revenues are also uncertain. However, the projections above are based upon historical growth and meter sizes so they should be reasonable estimates. Generally, tap fees should only be used to pay for capital improvements so there is usually time to make adjustments in fee levels.

The "tap" fees modeled in this table are only those that give a new customer the right to connect to the system. You should continue to bill new customers for the cost of meters, piping, inspection of connections, etc. that you supply in the course of their making the new connection.

In the interest of simplicity, 3/4 inch meters, which are usually residential meters, have been calculated at the 5/8 inch meter capacity for tap fee calculation purposes.

Table 13 - Capacity Charges Based on Meter Size

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table depicts minimum charges that are commensurate with the potential of each customer, based on their connection or meter size, to place flow demands on the system.

Meter Size	Meter Size in Inches	Number Meters This Size	Meter Size in Square Inches	AWWA Capacity Multiplier for Each Meter Size	Total AWWA Capacity "Shares" Attributable to Each Meter Size Group	AWWA-based Annual Capacity Cost Each Meter Size	Capacity Charge per Meter per Billing Period	Cost to Serve Discount Rate	Adjusted Capacity Costs per Meter per Billing Period	Uniform Adjustment to Minimum Charge	Out of City Surcharge Factor	New Base Minimum Charge Rate	Total Surcharged Minimum Charge per Billing Period[1]	Total Annual Capacity Surcharges for Each Meter Size[2]
In-City Customers														
Five Eighths	0.625	734	0.307	1.0	734	$23	$1.95	100%	$4.88	$8.00	100%	$21.06	$33.94	$42,982
Three Quarters	0.750	102	0.442	1.5	153	$35	$2.93	100%	$4.88	$8.00	100%	$21.06	$33.94	$5,973
One Inch	1.000	1,389	0.785	2.5	3,473	$59	$4.88	100%	$4.88	$8.00	100%	$21.06	$33.94	$81,337
One & a Half Inch	1.500	65	1.767	5.0	325	$117	$9.76	100%	$9.76	$8.00	100%	$21.06	$38.82	$7,613
Two Inch	2.000	69	3.142	16.0	1,104	$375	$31.23	100%	$31.23	$8.00	100%	$21.06	$60.29	$25,859
Two & a Half Inch	2.500	0	4.909	29.8 *	0	$697	$58.07	100%	$58.07	$8.00	100%	$21.06	$87.13	$0
Three Inch	3.000	12	7.069	43.5	522	$1,019	$84.91	100%	$84.91	$8.00	100%	$21.06	$113.97	$12,227
Four Inch	4.000	11	12.566	75.0	825	$1,757	$146.40	100%	$146.40	$8.00	100%	$21.06	$175.46	$19,324
Six Inch	6.000	1	28.274	160.0	160	$3,748	$312.31	100%	$312.31	$8.00	100%	$21.06	$341.37	$3,748
Eight Inch	8.000	0	50.266	280.0	0	$6,559	$546.54	100%	$546.54	$8.00	100%	$21.06	$575.61	$0
Ten Inch	10.000	0	78.540	420.0	0	$9,838	$819.81	100%	$819.81	$8.00	100%	$21.06	$848.88	$0
	Subtotal:	2,383			7,296									$199,063
				* Not included in AWWA study results, so these values are estimates										
Out of City Customers														
Five Eighths	0.625	15	0.307	1.0	15	$23	$1.95	100%	$4.88	$8.00	125%	$26.33	$39.21	$878
Three Quarters	0.750	0	0.442	1.5	0	$35	$2.93	100%	$4.88	$8.00	125%	$26.33	$39.21	$0
One Inch	1.000	31	0.785	2.5	78	$59	$4.88	100%	$4.88	$8.00	125%	$26.33	$39.21	$1,815
One & a Half Inch	1.500	1	1.767	5.0	5	$117	$9.76	100%	$9.76	$8.00	125%	$26.33	$44.09	$117
Two Inch	2.000	4	3.142	16.0	64	$375	$31.23	100%	$31.23	$8.00	125%	$26.33	$65.56	$1,499
Two & a Half Inch	2.500	0	4.909	29.8 *	0	$697	$58.07	100%	$58.07	$8.00	125%	$26.33	$92.40	$0
Three Inch	3.000	1	7.069	43.5	44	$1,019	$84.91	100%	$84.91	$8.00	125%	$26.33	$119.24	$1,019
Four Inch	4.000	0	12.566	75.0	0	$1,757	$146.40	100%	$146.40	$8.00	125%	$26.33	$180.72	$0
Six Inch	6.000	1	28.274	160.0	160	$3,748	$312.31	100%	$312.31	$8.00	125%	$26.33	$346.64	$3,748
Eight Inch	8.000	0	50.266	280.0	0	$6,559	$546.54	100%	$546.54	$8.00	125%	$26.33	$580.87	$0
Ten Inch	10.000	0	78.540	420.0	0	$9,838	$819.81	100%	$819.81	$8.00	125%	$26.33	$854.14	$0
8 & 10 Inch (STW&SD)	N.A.	1	128.806	700.0	700	$16,396	$1,366.36	50%	$683.18	$0.00	100%	$13.26	$696.44	$8,198
	Subtotal:	54			1,065									$17,275
Total:	Total:	2,437			8,361								Full Year of Capacity Surcharges	$216,337
			Economy of Scale Factor:		0.0%								Prorated Capacity Surcharges	$593

The "prorated capacity surcharges" above is the amount to be collected after rates are adjusted part way through the year. This amount appears as surcharge revenue on the bottom of Table 10.

[1] Total Surcharged Minimum Charge per Billing Period - If minimum charge fees are to be based upon meter size, use the charges in this column if different from those in Table 1.

[2] Total Annual Capacity Surcharges for Each Meter Size - The sum at the bottom of this column is the dollar amount that meter size based surcharges will generate in one full year.

Table 14 - Financial Capacity Indicators and Reserves

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table depicts the affordability of future rates, the financial health of the system and the ending balances in various (assumed) accounts for the test year and the next 10 years.

Capacity Indicators	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
Equivalent Final Monthly Bill for a 5,000 gal per Month Residential Customer	$30.00	$36.34	$36.34	$37.06	$37.80	$38.56	$39.33	$40.12	$40.92	$41.74	$42.57	$43.43
Annual Median Household Income (AMHI) Within Service Area	$43,890	$45,431	$47,026	$48,677	$50,386	$52,155	$53,986	$55,881	$57,843	$59,874	$61,976	$64,151
Affordability Index: Current Rates First Column, Then Proposed Rates	0.82%	0.96%	0.93%	0.91%	0.90%	0.89%	0.87%	0.86%	0.85%	0.84%	0.82%	0.81%

Affordability Index (AI) goes to the willingness and ability of customers to pay. AI is the percent of AMHI needed by a 5,000 gallon per month residential user to pay their bill. Rates near 1.0% are common in the U.S. and are generally considered affordable. Federal grant agencies generally will not consider awarding grants if this indicator is less than 2.0%. The above index is only for a 1 share customers but it should be fairly representative of all residential customers.

Estimated Operating Ratio: Current Rates First Column, Then Proposed Rates	1.59	0.99	0.97	0.96	0.96	0.95	0.95	0.94	0.94	0.93	0.92	0.92

Operating ratio (OR) goes to the ability of the utility to pay its operating expenses. A 1.0 OR is break even. Below 1.0 indicates operating in the "red." Generally, the OR should be at least 1.15 for large systems, 1.30 or more for medium systems and perhaps as high as 2.0 for small systems. Note: If the utility has or will have reserves (below,) it has more ability to pay its operating costs than the OR implies.

Estimated Coverage Ratio: Current Rates First Column, Then Proposed Rates	3.88	2.65	2.46	2.45	2.32	2.23	2.10	2.63	2.49	2.34	2.22	2.11

Coverage Ratio (CR) goes to the ability of the utility to pay its debt payments. OR applies only to years with debt service. 1.0 is break even. Generally, the CR should be at least 1.25. Note: If the utility has or will have reserves (below,) it has more ability to make debt payments than the CR implies.

Reserves	Balance Ending on 6/30/15	Balance Ending on 6/30/16	Balance Ending on 6/30/17	Balance Ending on 6/30/18	Balance Ending on 6/30/19	Balance Ending on 6/30/20	Balance Ending on 6/30/21	Balance Ending on 6/30/22	Balance Ending on 6/30/23	Balance Ending on 6/30/24	Balance Ending on 6/30/25	Balance Ending on 6/30/26	Balance Ending on 6/30/27
Cash and Cash Equivalents	$725,996	$412,744	$389,975	$324,882	$249,533	$155,088	$54,758	-$60,120	-$197,694	-$346,622	-$515,014	-$712,352	-$925,927
Total Undedicated Cash Assets, Before Inflation	$725,996	$412,744	$389,975	$324,882	$249,533	$155,088	$54,758	-$60,120	-$197,694	-$346,622	-$515,014	-$712,352	-$925,927
Total Cash Assets Discounted for Inflation (Future Unrestricted Purchasing Power)	$725,996	$412,744	$389,975	$318,385	$239,651	$145,968	$50,507	-$66,510	-$223,170	-$399,276	-$605,355	-$854,397	-$1,110,561
Repair & Replacement	$0	$0	$21,897	-$43,962	-$28,627	-$10,710	$61,866	$136,619	$70,030	$112,222	$185,498	$190,821	$269,443
System Development Fees and Depreciation Reserve	$0	$217,286	$548,497	$686,913	$792,300	$1,006,507	$1,121,402	$1,281,775	$1,498,515	$1,663,537	$1,825,786	$1,985,666	$2,153,948
Sum of All Reserves	$725,996	$630,030	$960,370	$967,834	$1,013,205	$1,150,885	$1,238,026	$1,358,274	$1,370,851	$1,429,137	$1,496,270	$1,464,135	$1,497,463

Table 15 - Comparison of Bills Before and After Rate Adjustments

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

The weighted-average bill increase for all customers combined will be 3.89%

Using the current rate classes as the frame of reference, bill changes for example volumes of use are shown below.

Note: The current rate structure has so many bill variables, it is impractical to compare all current bills with recommended new bills. Below is a representative sample of comparisons.

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Residential, In City, 3/4 Inch Meter	0	146	$30.00	$33.94	$3.94	13%
	1,000	198	$30.00	$33.94	$3.94	13%
	2,000	259	$30.00	$33.94	$3.94	13%
	3,000	263	$30.00	$33.94	$3.94	13%
	4,000	214	$30.00	$33.94	$3.94	13%
	5,000	151	$30.00	$36.34	$6.34	21%
	6,000	112	$30.00	$38.73	$8.73	29%
	7,000	79	$30.00	$41.12	$11.12	37%
	8,000	59	$30.00	$43.52	$13.52	45%
	9,000	45	$32.00	$45.91	$13.91	43%
	10,000	155	$34.00	$48.31	$14.31	42%
	15,000	124	$44.00	$60.28	$16.28	37%
	20,000	164	$54.00	$72.25	$18.25	34%
	30,000	95	$74.00	$96.19	$22.19	30%
	40,000	47	$94.00	$120.13	$26.13	28%
	50,000	25	$120.00	$144.07	$24.07	20%
	60,000	13	$146.00	$168.01	$22.01	15%
	70,000	6	$172.00	$191.95	$19.95	12%
	80,000	5	$198.00	$215.89	$17.89	9%
	90,000	2	$224.00	$239.83	$15.83	7%
	100,000	5	$250.00	$263.77	$13.77	6%
	150,000	2	$380.00	$383.47	$3.47	1%
	200,000	4	$510.00	$503.17	-$6.83	-1%

Table 15 - Comparison of Bills Before and After Rate Adjustments

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Commercial, In City, 2 Inch Meter, No High-strength Surcharges	0	40	$30.00	$60.29	$30.29	101%
	1,000	44	$30.00	$60.29	$30.29	101%
	2,000	23	$30.00	$60.29	$30.29	101%
	3,000	12	$30.00	$60.29	$30.29	101%
	4,000	9	$30.00	$60.29	$30.29	101%
	5,000	7	$30.00	$62.69	$32.69	109%
	6,000	6	$30.00	$65.08	$35.08	117%
	7,000	6	$30.00	$67.48	$37.48	125%
	8,000	5	$30.00	$69.87	$39.87	133%
	9,000	4	$32.00	$72.26	$40.26	126%
	10,000	13	$34.00	$74.66	$40.66	120%
	15,000	10	$44.00	$86.63	$42.63	97%
	20,000	11	$54.00	$98.60	$44.60	83%
	30,000	6	$74.00	$122.54	$48.54	66%
	40,000	6	$94.00	$146.48	$52.48	56%
	50,000	5	$120.00	$170.42	$50.42	42%
	60,000	3	$146.00	$194.36	$48.36	33%
	70,000	3	$172.00	$218.30	$46.30	27%
	80,000	1	$198.00	$242.24	$44.24	22%
	90,000	1	$224.00	$266.18	$42.18	19%
	100,000	4	$250.00	$290.12	$40.12	16%
	150,000	3	$380.00	$409.82	$29.82	8%
	200,000	3	$510.00	$529.52	$19.52	4%

Table 15 - Comparison of Bills Before and After Rate Adjustments

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Lawn Service, In City, 2 Inch Meter	0	3	$30.00	$60.29	$30.29	101%
	1,000	0	$30.00	$60.29	$30.29	101%
	2,000	0	$30.00	$60.29	$30.29	101%
	3,000	1	$30.00	$60.29	$30.29	101%
	4,000	0	$30.00	$60.29	$30.29	101%
	5,000	1	$30.00	$62.69	$32.69	109%
	6,000	0	$30.00	$65.08	$35.08	117%
	7,000	1	$30.00	$67.48	$37.48	125%
	8,000	0	$30.00	$69.87	$39.87	133%
	9,000	0	$32.00	$72.26	$40.26	126%
	10,000	2	$34.00	$74.66	$40.66	120%
	15,000	3	$44.00	$86.63	$42.63	97%
	20,000	6	$54.00	$98.60	$44.60	83%
	30,000	5	$74.00	$122.54	$48.54	66%
	40,000	3	$94.00	$146.48	$52.48	56%
	50,000	2	$120.00	$170.42	$50.42	42%
	60,000	2	$146.00	$194.36	$48.36	33%
	70,000	1	$172.00	$218.30	$46.30	27%
	80,000	0	$198.00	$242.24	$44.24	22%
	90,000	0	$224.00	$266.18	$42.18	19%
	100,000	0	$250.00	$290.12	$40.12	16%
	110,000	0	$276.00	$314.06	$38.06	14%
	120,000	0	$302.00	$338.00	$36.00	12%
	130,000	0	$328.00	$361.94	$33.94	10%
	140,000	0	$354.00	$385.88	$31.88	9%
	150,000	0	$380.00	$409.82	$29.82	8%
	160,000	1	$406.00	$433.76	$27.76	7%

Table 15 - Comparison of Bills Before and After Rate Adjustments

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Residential, Out of City, 3/4 Inch Meter	0	1	$37.50	$39.21	$1.71	5%
	1,000	3	$37.50	$39.21	$1.71	5%
	2,000	2	$37.50	$39.21	$1.71	5%
	3,000	3	$37.50	$39.21	$1.71	5%
	4,000	3	$37.50	$39.21	$1.71	5%
	5,000	2	$37.50	$42.20	$4.70	13%
	6,000	2	$37.50	$45.19	$7.69	21%
	7,000	2	$37.50	$48.19	$10.69	28%
	8,000	1	$37.50	$51.18	$13.68	36%
	9,000	1	$40.00	$54.17	$14.17	35%
	10,000	3	$42.50	$57.16	$14.66	35%
	15,000	1	$55.00	$72.13	$17.13	31%
	20,000	1	$67.50	$87.09	$19.59	29%
	30,000	1	$92.50	$117.01	$24.51	27%
	40,000	0	$117.50	$146.94	$29.44	25%
	50,000	0	$150.00	$176.86	$26.86	18%
	60,000	0	$182.50	$206.79	$24.29	13%
	70,000	0	$215.00	$236.71	$21.71	10%
	80,000	0	$247.50	$266.64	$19.14	8%
	90,000	0	$280.00	$296.56	$16.56	6%
	100,000	0	$312.50	$326.49	$13.99	4%
	110,000	0	$345.00	$356.41	$11.41	3%
	120,000	0	$377.50	$386.34	$8.84	2%
	130,000	0	$410.00	$416.26	$6.26	2%
	140,000	0	$442.50	$446.19	$3.69	1%
	150,000	0	$475.00	$476.11	$1.11	0%
	160,000	0	$507.50	$506.04	-$1.46	0%

Table 15 - Comparison of Bills Before and After Rate Adjustments

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Commercial, Out of City, 2 Inch Meter, No High-strength Surcharges	0	5	$37.50	$65.56	$28.06	75%
	1,000	2	$37.50	$65.56	$28.06	75%
	2,000	1	$37.50	$65.56	$28.06	75%
	3,000	1	$37.50	$65.56	$28.06	75%
	4,000	2	$37.50	$65.56	$28.06	75%
	5,000	1	$37.50	$68.55	$31.05	83%
	6,000	0	$37.50	$71.54	$34.04	91%
	7,000	1	$37.50	$74.54	$37.04	99%
	8,000	0	$37.50	$77.53	$40.03	107%
	9,000	0	$40.00	$80.52	$40.52	101%
	10,000	1	$42.50	$83.51	$41.01	97%
	15,000	0	$55.00	$98.48	$43.48	79%
	20,000	0	$67.50	$113.44	$45.94	68%
	30,000	0	$92.50	$143.36	$50.86	55%
	40,000	0	$117.50	$173.29	$55.79	47%
	50,000	0	$150.00	$203.21	$53.21	35%
	60,000	0	$182.50	$233.14	$50.64	28%
	70,000	0	$215.00	$263.06	$48.06	22%
	80,000	0	$247.50	$292.99	$45.49	18%
	90,000	0	$280.00	$322.91	$42.91	15%
	100,000	0	$312.50	$352.84	$40.34	13%
	110,000	0	$345.00	$382.76	$37.76	11%
	120,000	0	$377.50	$412.69	$35.19	9%
	130,000	0	$410.00	$442.61	$32.61	8%
	140,000	0	$442.50	$472.54	$30.04	7%
	150,000	0	$475.00	$502.46	$27.46	6%
	160,000	1	$507.50	$532.39	$24.89	5%
Sub-customers in Multi-unit Facilities, In City	0	137	$30.00	$9.96	-$20.04	-67%

Table 15 - Comparison of Bills Before and After Rate Adjustments

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Metered Customer in Multi-unit Facility, In City, 2 Inch Meter	0	11	$30.00	$65.56	$35.56	119%
	1,000	6	$30.00	$65.56	$35.56	119%
	2,000	14	$30.00	$65.56	$35.56	119%
	3,000	2	$30.00	$65.56	$35.56	119%
	4,000	3	$30.00	$65.56	$35.56	119%
	5,000	3	$30.00	$67.95	$37.95	127%
	6,000	5	$30.00	$70.35	$40.35	134%
	7,000	1	$30.00	$72.74	$42.74	142%
	8,000	2	$30.00	$75.14	$45.14	150%
	9,000	0	$32.00	$77.53	$45.53	142%
	10,000	8	$34.00	$79.92	$45.92	135%
	15,000	4	$44.00	$91.89	$47.89	109%
	20,000	2	$54.00	$103.86	$49.86	92%
	30,000	2	$74.00	$127.80	$53.80	73%
	40,000	1	$94.00	$151.74	$57.74	61%
	50,000	1	$120.00	$175.68	$55.68	46%
	60,000	0	$146.00	$199.62	$53.62	37%
	70,000	0	$172.00	$223.56	$51.56	30%
	80,000	0	$198.00	$247.50	$49.50	25%
	90,000	0	$224.00	$271.44	$47.44	21%
	100,000	0	$250.00	$295.38	$45.38	18%
	110,000	0	$276.00	$319.32	$43.32	16%
	120,000	0	$302.00	$343.26	$41.26	14%
	130,000	0	$328.00	$367.20	$39.20	12%
	140,000	0	$354.00	$391.14	$37.14	10%
	150,000	0	$380.00	$415.08	$35.08	9%
	160,000	0	$406.00	$439.02	$33.02	8%
South Torrington 1120, 1220 (8 & 10 Inch Meters, Out of City Rates)	1,759,250	1	$4,028.68	$4,908.43	$879.75	22%
Note: This customer currently pays only unit charges, no minimum charge. The modeled bill above includes unit charges plus a minimum charge. If the modeled bill minimum charge was converted to a unit charge, following would be the resulting unit charge-only rates comparison (an apples to apples comparison):			$2.29	$2.79	$0.50	22%

Table 16 - User Statistics

Torrington, WY; Water Rates Scenario 11-13-2017 (Model 1)

This table shows measures of equitability of the rates as modeled in Table 11.

If your rates are absolutely proportional to use on a volumetric basis, your % of usage and % of revenues figures will be the same within all the classes. That is not possible if you have any minimum charge and having no minimum charge is almost unheard of.

Normally, the % of usage figure will be lower than the % of revenue for the lower volumes of use. That will switch for the higher volumes of use. Even for declining rate structures, this switch should occur near the volume of the average residential user, typically near 5,000 gallons/month (668 cu ft).

In urban and suburban areas the average monthly use for residential or general customers can be twice that used by their rural and "old town" counterparts. Use is largely dependent upon who lives in a community. Older people living in longer established neighborhoods tend to use less volume than younger people living in more recently developed areas. As you make comparisons between different customers and customer classes, keep that, and the following in mind:

10,928 Gallons: This is the average residential customer's usage per Monthly billing cycle.

14,524 Gallons: This is the system-wide average usage per Monthly billing cycle.

Usage allowance is the volume "given away" with the minimum charge. The higher the allowance, the less volume the utility can sell to generate income.

473,541,340 Gallons: This is the volume metered through customer meters that was available to be sold by the utility during the test year.

145,529,130 Gallons: This is the volume metered through customer meters that was given away as a usage allowance during the test year.

$292,074 Loss: At the unit charge rate in effect during the test year, the utility failed to collect this much revenue due to the usage allowanc

$224,806 Loss: At the modeled (recommended) unit charge rates and usage allowance (if any), over a full year this is the amount of revenue the utility would fail to collect due to the usage allowance as modeled (if any).

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Residential In City 1100, 1102, 1200, 1202	0	999	0.933	24,301,000.0	145.7	5.4%	5.1%	8.5%	100.0%	3.1%	2.4%
	1,000	1,999	0.902	21,922,000.0	198.3	7.3%	4.6%	16.2%	91.5%	4.2%	3.2%
	2,000	2,999	0.858	18,820,000.0	258.5	9.5%	4.0%	22.9%	83.8%	5.5%	4.2%
	3,000	3,999	0.832	15,667,000.0	262.8	9.7%	3.3%	28.4%	77.1%	5.6%	4.3%
	4,000	4,999	0.836	13,102,000.0	213.8	7.9%	2.8%	33.0%	71.6%	4.5%	5.5%
	5,000	5,999	0.862	11,292,000.0	150.8	5.6%	2.4%	36.9%	67.0%	3.2%	4.2%
	6,000	6,999	0.881	9,945,000.0	112.3	4.1%	2.1%	40.4%	63.1%	2.4%	3.4%
	7,000	7,999	0.904	8,993,000.0	79.3	2.9%	1.9%	43.6%	59.6%	1.7%	2.7%
	8,000	8,999	0.921	8,280,000.0	59.4	2.2%	1.7%	46.5%	56.4%	2.2%	2.3%
	9,000	9,999	0.935	7,741,000.0	44.9	1.7%	1.6%	49.2%	53.5%	1.9%	1.9%
	10,000	14,999	4.225	32,707,000.0	154.8	5.7%	6.9%	60.7%	50.8%	7.2%	7.6%
	15,000	19,999	4.221	24,838,000.0	123.8	4.6%	5.2%	69.4%	39.3%	5.6%	5.9%
	20,000	29,999	7.384	32,482,000.0	163.6	6.0%	6.9%	80.8%	30.6%	7.3%	7.7%
	30,000	39,999	7.152	17,423,000.0	95.0	3.5%	3.7%	87.0%	19.2%	4.1%	4.3%
	40,000	49,999	7.472	9,684,000.0	46.9	1.7%	2.0%	90.4%	13.0%	2.1%	2.3%
	50,000	59,999	7.473	5,478,000.0	25.1	0.9%	1.2%	92.3%	9.6%	1.4%	1.3%
	60,000	69,999	7.898	3,412,000.0	12.5	0.5%	0.7%	93.5%	7.7%	0.8%	0.7%
	70,000	79,999	8.440	2,380,000.0	6.2	0.2%	0.5%	94.3%	6.5%	0.5%	0.5%
	80,000	89,999	8.385	1,744,000.0	4.9	0.2%	0.4%	94.9%	5.7%	0.4%	0.4%
	90,000	99,999	8.839	1,317,000.0	2.3	0.1%	0.3%	95.4%	5.1%	0.3%	0.2%
	100,000	149,999	35.430	4,287,000.0	4.6	0.2%	0.9%	96.9%	4.6%	0.8%	0.7%
	150,000	199,999	39.333	2,596,000.0	2.0	0.1%	0.5%	97.8%	3.1%	0.4%	0.4%
	200,000	999,999	148.571	6,240,000.0	3.5	0.1%	1.3%	100.0%	2.2%	1.0%	1.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
		Totals for Class		284,651,000.0	2,170.8	79.9%	60.1%			66.1%	67.2%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Commercial In City 1110, 1210	0	999	0.821	2,205,320.0	40.1	1.5%	0.5%	4.6%	100.0%	0.9%	0.7%
	1,000	1,999	0.761	1,678,000.0	43.8	1.6%	0.4%	8.1%	95.4%	0.9%	0.7%
	2,000	2,999	0.834	1,399,000.0	23.3	0.9%	0.3%	11.0%	91.9%	0.5%	0.4%
	3,000	3,999	0.897	1,255,000.0	12.0	0.4%	0.3%	13.6%	89.0%	0.3%	0.2%
	4,000	4,999	0.916	1,149,000.0	8.8	0.3%	0.2%	15.9%	86.4%	0.2%	0.3%
	5,000	5,999	0.932	1,071,000.0	6.5	0.2%	0.2%	18.2%	84.1%	0.1%	0.3%
	6,000	6,999	0.937	1,004,000.0	5.6	0.2%	0.2%	20.3%	81.8%	0.1%	0.2%
	7,000	7,999	0.926	930,000.0	6.2	0.2%	0.2%	22.2%	79.7%	0.1%	0.2%
	8,000	8,999	0.933	868,000.0	5.2	0.2%	0.2%	24.0%	77.8%	0.2%	0.2%
	9,000	9,999	0.942	818,000.0	4.2	0.2%	0.2%	25.7%	76.0%	0.2%	0.2%
	10,000	14,999	4.374	3,578,000.0	12.9	0.5%	0.8%	33.1%	74.3%	0.7%	0.8%
	15,000	19,999	4.460	2,957,000.0	9.8	0.4%	0.6%	39.2%	66.9%	0.6%	0.6%
	20,000	29,999	8.426	4,592,000.0	11.3	0.4%	1.0%	48.8%	60.8%	0.8%	0.9%
	30,000	39,999	8.915	3,655,000.0	6.3	0.2%	0.8%	56.4%	51.2%	0.6%	0.7%
	40,000	49,999	8.618	2,887,000.0	6.1	0.2%	0.6%	62.3%	43.6%	0.5%	0.5%
	50,000	59,999	8.546	2,239,000.0	5.0	0.2%	0.5%	67.0%	37.7%	0.5%	0.4%
	60,000	69,999	8.980	1,814,000.0	2.7	0.1%	0.4%	70.7%	33.0%	0.3%	0.3%
	70,000	79,999	8.935	1,519,000.0	2.5	0.1%	0.3%	73.9%	29.3%	0.3%	0.3%
	80,000	89,999	9.107	1,275,000.0	1.4	0.1%	0.3%	76.5%	26.1%	0.2%	0.2%
	90,000	99,999	9.374	1,153,000.0	0.8	0.0%	0.2%	78.9%	23.5%	0.2%	0.2%
	100,000	149,999	39.851	4,543,000.0	3.9	0.1%	1.0%	88.4%	21.1%	0.8%	0.8%
	150,000	199,999	37.672	2,524,000.0	2.6	0.1%	0.5%	93.6%	11.6%	0.4%	0.4%
	200,000	999,999	85.667	3,084,000.0	3.0	0.1%	0.7%	100.0%	6.4%	0.5%	0.5%
	Totals for Class			48,197,320.0	223.8	8.2%	10.2%			9.8%	10.1%
City 1130, 1230, 1530	0	999	0.702	288,000.0	10.2	0.4%	0.1%	0.7%	100.0%	0.2%	0.2%
	1,000	1,999	0.854	246,000.0	3.5	0.1%	0.1%	1.3%	99.3%	0.1%	0.1%
	2,000	2,999	0.919	226,000.0	1.7	0.1%	0.0%	1.8%	98.7%	0.0%	0.0%
	3,000	3,999	0.925	209,000.0	1.4	0.1%	0.0%	2.3%	98.2%	0.0%	0.0%
	4,000	4,999	0.947	198,000.0	0.9	0.0%	0.0%	2.8%	97.7%	0.0%	0.0%
	5,000	5,999	0.944	187,000.0	0.9	0.0%	0.0%	3.2%	97.2%	0.0%	0.0%
	6,000	6,999	0.952	178,000.0	0.8	0.0%	0.0%	3.6%	96.8%	0.0%	0.0%
	7,000	7,999	0.949	169,000.0	0.8	0.0%	0.0%	4.0%	96.4%	0.0%	0.0%
	8,000	8,999	0.964	163,000.0	0.5	0.0%	0.0%	4.4%	96.0%	0.0%	0.0%
	9,000	9,999	0.994	162,000.0	0.1	0.0%	0.0%	4.8%	95.6%	0.0%	0.0%
	10,000	14,999	4.846	785,000.0	0.6	0.0%	0.2%	6.7%	95.2%	0.1%	0.1%
	15,000	19,999	4.800	744,000.0	0.8	0.0%	0.2%	8.4%	93.3%	0.1%	0.1%
	20,000	29,999	9.377	1,369,000.0	1.5	0.1%	0.3%	11.7%	91.6%	0.2%	0.2%
	30,000	39,999	9.102	1,165,000.0	1.6	0.1%	0.2%	14.4%	88.3%	0.2%	0.2%
	40,000	49,999	9.661	1,053,000.0	0.7	0.0%	0.2%	16.9%	85.6%	0.1%	0.2%
	50,000	59,999	9.535	963,000.0	0.8	0.0%	0.2%	19.2%	83.1%	0.2%	0.2%
	60,000	69,999	9.848	906,000.0	0.3	0.0%	0.2%	21.4%	80.8%	0.1%	0.1%
	70,000	79,999	9.618	856,000.0	0.7	0.0%	0.2%	23.4%	78.6%	0.1%	0.1%
	80,000	89,999	9.506	770,000.0	0.6	0.0%	0.2%	25.2%	76.6%	0.1%	0.1%
	90,000	99,999	9.486	702,000.0	0.4	0.0%	0.1%	26.9%	74.8%	0.1%	0.1%
	100,000	109,999	9.536	658,000.0	0.7	0.0%	0.1%	28.4%	73.1%	0.1%	0.1%
	110,000	119,999	9.459	577,000.0	0.5	0.0%	0.1%	29.8%	71.6%	0.1%	0.1%
	120,000	129,999	9.345	514,000.0	0.3	0.0%	0.1%	31.0%	70.2%	0.1%	0.1%
	130,000	139,999	9.647	492,000.0	0.2	0.0%	0.1%	32.2%	69.0%	0.1%	0.1%
	140,000	149,999	9.531	467,000.0	0.3	0.0%	0.1%	33.3%	67.8%	0.1%	0.1%
	150,000	159,999	9.489	427,000.0	0.3	0.0%	0.1%	34.3%	66.7%	0.1%	0.1%
	160,000	99,999,999	660.214	27,729,000.0	3.5	0.1%	5.9%	100.0%	65.7%	4.3%	4.4%
	Totals for Class			42,203,000.0	34.2	1.3%	8.9%			6.8%	7.0%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Lawn Service In City 1500, 1510, 1600	0	999	0.896	354,000.0	3.4	0.1%	0.1%	2.6%	100.0%	0.1%	0.1%
	1,000	1,999	0.986	349,000.0	0.4	0.0%	0.1%	5.1%	97.4%	0.0%	0.0%
	2,000	2,999	0.997	348,000.0	0.1	0.0%	0.1%	7.6%	94.9%	0.0%	0.0%
	3,000	3,999	0.960	334,000.0	1.2	0.0%	0.1%	10.0%	92.4%	0.0%	0.0%
	4,000	4,999	0.988	330,000.0	0.3	0.0%	0.1%	12.4%	90.0%	0.0%	0.1%
	5,000	5,999	0.979	323,000.0	0.6	0.0%	0.1%	14.8%	87.6%	0.0%	0.1%
	6,000	6,999	0.988	319,000.0	0.3	0.0%	0.1%	17.1%	85.2%	0.0%	0.1%
	7,000	7,999	0.981	313,000.0	0.5	0.0%	0.1%	19.3%	82.9%	0.0%	0.1%
	8,000	8,999	0.997	312,000.0	0.1	0.0%	0.1%	21.6%	80.7%	0.0%	0.0%
	9,000	9,999	0.987	308,000.0	0.3	0.0%	0.1%	23.8%	78.4%	0.0%	0.1%
	10,000	14,999	4.705	1,449,000.0	2.4	0.1%	0.3%	34.3%	76.2%	0.2%	0.3%
	15,000	19,999	4.627	1,291,000.0	2.7	0.1%	0.3%	43.7%	65.7%	0.2%	0.2%
	20,000	29,999	8.453	2,088,000.0	6.0	0.2%	0.4%	58.8%	56.3%	0.4%	0.4%
	30,000	39,999	8.263	1,446,000.0	4.5	0.2%	0.3%	69.3%	41.2%	0.3%	0.3%
	40,000	49,999	8.711	1,054,000.0	2.7	0.1%	0.2%	76.9%	30.7%	0.2%	0.2%
	50,000	59,999	8.315	740,000.0	2.3	0.1%	0.2%	82.3%	23.1%	0.2%	0.2%
	60,000	69,999	7.823	485,000.0	1.8	0.1%	0.1%	85.8%	17.7%	0.1%	0.1%
	70,000	79,999	8.475	339,000.0	0.9	0.0%	0.1%	88.3%	14.2%	0.1%	0.1%
	80,000	89,999	8.966	260,000.0	0.3	0.0%	0.1%	90.1%	11.7%	0.0%	0.0%
	90,000	99,999	9.040	226,000.0	0.4	0.0%	0.0%	91.8%	9.9%	0.0%	0.0%
	100,000	109,999	9.750	195,000.0	0.1	0.0%	0.0%	93.2%	8.2%	0.0%	0.0%
	110,000	119,999	9.158	174,000.0	0.3	0.0%	0.0%	94.5%	6.8%	0.0%	0.0%
	120,000	129,999	9.875	158,000.0	0.1	0.0%	0.0%	95.6%	5.5%	0.0%	0.0%
	130,000	139,999	7.571	106,000.0	0.4	0.0%	0.0%	96.4%	4.4%	0.0%	0.0%
	140,000	149,999	8.700	87,000.0	0.2	0.0%	0.0%	97.0%	3.6%	0.0%	0.0%
	150,000	159,999	9.750	78,000.0	0.1	0.0%	0.0%	97.6%	3.0%	0.0%	0.0%
	160,000	99,999,999	48.000	336,000.0	0.6	0.0%	0.1%	100.0%	2.4%	0.1%	0.1%
	Totals for Class			13,802,000.0	32.9	1.2%	2.9%			2.1%	2.5%
Lawn Service In City Non Potable 1590, 1690	0	999	0.938	30,000.0	0.2	0.0%	0.0%	0.1%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	30,000.0	0.0	0.0%	0.0%	0.1%	99.9%	0.0%	0.0%
	2,000	2,999	1.000	30,000.0	0.0	0.0%	0.0%	0.2%	99.9%	0.0%	0.0%
	3,000	3,999	1.000	30,000.0	0.0	0.0%	0.0%	0.3%	99.8%	0.0%	0.0%
	4,000	4,999	1.000	30,000.0	0.0	0.0%	0.0%	0.3%	99.7%	0.0%	0.0%
	5,000	5,999	1.000	30,000.0	0.0	0.0%	0.0%	0.4%	99.7%	0.0%	0.0%
	6,000	6,999	0.967	29,000.0	0.1	0.0%	0.0%	0.4%	99.6%	0.0%	0.0%
	7,000	7,999	1.000	29,000.0	0.0	0.0%	0.0%	0.5%	99.6%	0.0%	0.0%
	8,000	8,999	1.000	29,000.0	0.0	0.0%	0.0%	0.6%	99.5%	0.0%	0.0%
	9,000	9,999	1.000	29,000.0	0.0	0.0%	0.0%	0.6%	99.4%	0.0%	0.0%
	10,000	14,999	5.000	145,000.0	0.0	0.0%	0.0%	0.9%	99.4%	0.0%	0.0%
	15,000	19,999	4.862	141,000.0	0.1	0.0%	0.0%	1.3%	99.1%	0.0%	0.0%
	20,000	29,999	10.000	280,000.0	0.0	0.0%	0.1%	1.9%	98.7%	0.0%	0.0%
	30,000	39,999	10.000	280,000.0	0.0	0.0%	0.1%	2.5%	98.1%	0.0%	0.0%
	40,000	49,999	10.000	280,000.0	0.0	0.0%	0.1%	3.1%	97.5%	0.0%	0.0%
	50,000	59,999	9.821	275,000.0	0.1	0.0%	0.1%	3.7%	96.9%	0.0%	0.0%
	60,000	69,999	10.000	270,000.0	0.0	0.0%	0.1%	4.2%	96.3%	0.0%	0.0%
	70,000	79,999	10.000	270,000.0	0.0	0.0%	0.1%	4.8%	95.8%	0.0%	0.0%
	80,000	89,999	10.000	270,000.0	0.0	0.0%	0.1%	5.4%	95.2%	0.0%	0.0%
	90,000	99,999	10.000	270,000.0	0.0	0.0%	0.1%	6.0%	94.6%	0.0%	0.0%
	100,000	109,999	10.000	270,000.0	0.0	0.0%	0.1%	6.6%	94.0%	0.0%	0.0%
	110,000	119,999	10.000	270,000.0	0.0	0.0%	0.1%	7.1%	93.4%	0.0%	0.0%
	120,000	129,999	10.000	270,000.0	0.0	0.0%	0.1%	7.7%	92.9%	0.0%	0.0%
	130,000	139,999	10.000	270,000.0	0.0	0.0%	0.1%	8.3%	92.3%	0.0%	0.0%
	140,000	149,999	10.000	270,000.0	0.0	0.0%	0.1%	8.9%	91.7%	0.0%	0.0%
	150,000	159,999	10.000	270,000.0	0.0	0.0%	0.1%	9.5%	91.1%	0.0%	0.0%
	160,000	99,999,999	1,557.815	42,061,000.0	2.3	0.1%	8.9%	100.0%	90.5%	4.6%	4.0%
	Totals for Class			46,458,000.0	2.7	0.1%	9.8%			5.0%	4.4%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Residential Out of City 1101	0	999	0.946	298,000.0	1.4	0.1%	0.1%	10.1%	100.0%	0.0%	0.0%
	1,000	1,999	0.893	266,000.0	2.7	0.1%	0.1%	19.2%	89.9%	0.1%	0.1%
	2,000	2,999	0.910	242,000.0	2.0	0.1%	0.1%	27.4%	80.8%	0.1%	0.0%
	3,000	3,999	0.847	205,000.0	3.1	0.1%	0.0%	34.3%	72.6%	0.1%	0.1%
	4,000	4,999	0.854	175,000.0	2.5	0.1%	0.0%	40.3%	65.7%	0.1%	0.1%
	5,000	5,999	0.840	147,000.0	2.3	0.1%	0.0%	45.3%	59.7%	0.1%	0.1%
	6,000	6,999	0.844	124,000.0	1.9	0.1%	0.0%	49.5%	54.7%	0.1%	0.1%
	7,000	7,999	0.831	103,000.0	1.8	0.1%	0.0%	53.0%	50.5%	0.0%	0.1%
	8,000	8,999	0.893	92,000.0	0.9	0.0%	0.0%	56.1%	47.0%	0.0%	0.0%
	9,000	9,999	0.880	81,000.0	0.9	0.0%	0.0%	58.8%	43.9%	0.0%	0.0%
	10,000	14,999	3.778	306,000.0	2.5	0.1%	0.1%	69.2%	41.2%	0.1%	0.1%
	15,000	19,999	3.804	194,000.0	1.4	0.1%	0.0%	75.8%	30.8%	0.1%	0.1%
	20,000	29,999	8.294	282,000.0	0.9	0.0%	0.1%	85.4%	24.2%	0.1%	0.1%
	30,000	39,999	7.261	167,000.0	0.8	0.0%	0.0%	91.1%	14.6%	0.0%	0.0%
	40,000	49,999	8.143	114,000.0	0.3	0.0%	0.0%	94.9%	8.9%	0.0%	0.0%
	50,000	59,999	8.182	90,000.0	0.3	0.0%	0.0%	98.0%	5.1%	0.0%	0.0%
	60,000	69,999	5.000	35,000.0	0.3	0.0%	0.0%	99.2%	2.0%	0.0%	0.0%
	70,000	79,999	4.667	14,000.0	0.2	0.0%	0.0%	99.7%	0.8%	0.0%	0.0%
	80,000	89,999	10.000	10,000.0	0.0	0.0%	0.0%	100.0%	0.3%	0.0%	0.0%
	90,000	99,999	0.000	0.0	0.1	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	100,000	109,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	110,000	119,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	120,000	129,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	130,000	139,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	140,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	159,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	160,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			2,945,000.0	26.3	1.0%	0.6%			0.9%	0.9%
Commercial Out of City 1111	0	999	0.734	160,000.0	4.8	0.2%	0.0%	2.3%	100.0%	0.1%	0.1%
	1,000	1,999	0.881	141,000.0	1.6	0.1%	0.0%	4.3%	97.7%	0.0%	0.0%
	2,000	2,999	0.915	129,000.0	1.0	0.0%	0.0%	6.2%	95.7%	0.0%	0.0%
	3,000	3,999	0.899	116,000.0	1.1	0.0%	0.0%	7.9%	93.8%	0.0%	0.0%
	4,000	4,999	0.819	95,000.0	1.8	0.1%	0.0%	9.2%	92.1%	0.0%	0.1%
	5,000	5,999	0.863	82,000.0	1.1	0.0%	0.0%	10.4%	90.8%	0.0%	0.0%
	6,000	6,999	0.951	78,000.0	0.3	0.0%	0.0%	11.5%	89.6%	0.0%	0.0%
	7,000	7,999	0.910	71,000.0	0.6	0.0%	0.0%	12.6%	88.5%	0.0%	0.0%
	8,000	8,999	0.958	68,000.0	0.3	0.0%	0.0%	13.5%	87.4%	0.0%	0.0%
	9,000	9,999	0.956	65,000.0	0.3	0.0%	0.0%	14.5%	86.5%	0.0%	0.0%
	10,000	14,999	4.200	273,000.0	1.4	0.1%	0.1%	18.4%	85.5%	0.1%	0.1%
	15,000	19,999	4.833	232,000.0	0.3	0.0%	0.0%	21.7%	81.6%	0.0%	0.1%
	20,000	29,999	9.556	430,000.0	0.3	0.0%	0.1%	27.9%	78.3%	0.1%	0.1%
	30,000	39,999	9.738	409,000.0	0.2	0.0%	0.1%	33.8%	72.1%	0.1%	0.1%
	40,000	49,999	9.275	371,000.0	0.3	0.0%	0.1%	39.2%	66.2%	0.1%	0.1%
	50,000	59,999	9.139	329,000.0	0.3	0.0%	0.1%	43.9%	60.8%	0.1%	0.1%
	60,000	69,999	10.000	320,000.0	0.0	0.0%	0.1%	48.5%	56.1%	0.1%	0.1%
	70,000	79,999	9.969	319,000.0	0.1	0.0%	0.1%	53.1%	51.5%	0.1%	0.1%
	80,000	89,999	9.871	306,000.0	0.1	0.0%	0.1%	57.5%	46.9%	0.1%	0.1%
	90,000	99,999	9.700	291,000.0	0.2	0.0%	0.1%	61.7%	42.5%	0.1%	0.1%
	100,000	109,999	9.250	259,000.0	0.3	0.0%	0.1%	65.4%	38.3%	0.1%	0.1%
	110,000	119,999	9.125	219,000.0	0.3	0.0%	0.0%	68.6%	34.6%	0.1%	0.0%
	120,000	129,999	9.400	188,000.0	0.2	0.0%	0.0%	71.3%	31.4%	0.0%	0.0%
	130,000	139,999	9.889	178,000.0	0.1	0.0%	0.0%	73.9%	28.7%	0.0%	0.0%
	140,000	149,999	9.588	163,000.0	0.1	0.0%	0.0%	76.2%	26.1%	0.0%	0.0%
	150,000	159,999	10.000	150,000.0	0.0	0.0%	0.0%	78.4%	23.8%	0.0%	0.0%
	160,000	99,999,999	93.813	1,501,000.0	1.3	0.0%	0.3%	100.0%	21.6%	0.3%	0.3%
	Totals for Class			6,943,000.0	18.2	0.7%	1.5%			1.6%	1.6%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Lawn Service Out of City 1501	0	999	1.000	7,000.0	0.0	0.0%	0.0%	2.1%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	7,000.0	0.0	0.0%	0.0%	4.3%	97.9%	0.0%	0.0%
	2,000	2,999	1.000	7,000.0	0.0	0.0%	0.0%	6.4%	95.7%	0.0%	0.0%
	3,000	3,999	0.857	6,000.0	0.1	0.0%	0.0%	8.2%	93.6%	0.0%	0.0%
	4,000	4,999	0.833	5,000.0	0.1	0.0%	0.0%	9.7%	91.8%	0.0%	0.0%
	5,000	5,999	1.000	5,000.0	0.0	0.0%	0.0%	11.2%	90.3%	0.0%	0.0%
	6,000	6,999	1.000	5,000.0	0.0	0.0%	0.0%	12.8%	88.8%	0.0%	0.0%
	7,000	7,999	1.000	5,000.0	0.0	0.0%	0.0%	14.3%	87.2%	0.0%	0.0%
	8,000	8,999	1.000	5,000.0	0.0	0.0%	0.0%	15.8%	85.7%	0.0%	0.0%
	9,000	9,999	1.000	5,000.0	0.0	0.0%	0.0%	17.3%	84.2%	0.0%	0.0%
	10,000	14,999	5.000	25,000.0	0.0	0.0%	0.0%	24.9%	82.7%	0.0%	0.0%
	15,000	19,999	5.000	25,000.0	0.0	0.0%	0.0%	32.5%	75.1%	0.0%	0.0%
	20,000	29,999	9.800	49,000.0	0.1	0.0%	0.0%	47.4%	67.5%	0.0%	0.0%
	30,000	39,999	10.000	40,000.0	0.0	0.0%	0.0%	59.6%	52.6%	0.0%	0.0%
	40,000	49,999	10.000	40,000.0	0.0	0.0%	0.0%	71.7%	40.4%	0.0%	0.0%
	50,000	59,999	7.500	30,000.0	0.2	0.0%	0.0%	80.9%	28.3%	0.0%	0.0%
	60,000	69,999	10.000	20,000.0	0.0	0.0%	0.0%	86.9%	19.1%	0.0%	0.0%
	70,000	79,999	6.500	13,000.0	0.1	0.0%	0.0%	90.9%	13.1%	0.0%	0.0%
	80,000	89,999	10.000	10,000.0	0.0	0.0%	0.0%	93.9%	9.1%	0.0%	0.0%
	90,000	99,999	10.000	10,000.0	0.0	0.0%	0.0%	97.0%	6.1%	0.0%	0.0%
	100,000	109,999	10.000	10,000.0	0.0	0.0%	0.0%	100.0%	3.0%	0.0%	0.0%
	110,000	119,999	0.000	0.0	0.1	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	120,000	129,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	130,000	139,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	140,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	159,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	160,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			329,000.0	0.6	0.0%	0.1%			0.1%	0.1%
Water No Charge 1190	0	999	0.958	23,000.0	0.1	0.0%	0.0%	14.5%	100.0%	0.0%	0.0%
	1,000	1,999	0.783	18,000.0	0.4	0.0%	0.0%	25.8%	85.5%	0.0%	0.0%
	2,000	2,999	0.833	15,000.0	0.3	0.0%	0.0%	35.2%	74.2%	0.0%	0.0%
	3,000	3,999	1.000	15,000.0	0.0	0.0%	0.0%	44.7%	64.8%	0.0%	0.0%
	4,000	4,999	0.867	13,000.0	0.2	0.0%	0.0%	52.8%	55.3%	0.0%	0.0%
	5,000	5,999	1.000	13,000.0	0.0	0.0%	0.0%	61.0%	47.2%	0.0%	0.0%
	6,000	6,999	0.846	11,000.0	0.2	0.0%	0.0%	67.9%	39.0%	0.0%	0.0%
	7,000	7,999	0.727	8,000.0	0.3	0.0%	0.0%	73.0%	32.1%	0.0%	0.0%
	8,000	8,999	0.750	6,000.0	0.2	0.0%	0.0%	76.7%	27.0%	0.0%	0.0%
	9,000	9,999	0.833	5,000.0	0.1	0.0%	0.0%	79.9%	23.3%	0.0%	0.0%
	10,000	14,999	4.200	21,000.0	0.2	0.0%	0.0%	93.1%	20.1%	0.0%	0.0%
	15,000	19,999	3.000	9,000.0	0.2	0.0%	0.0%	98.7%	6.9%	0.0%	0.0%
	20,000	29,999	2.000	2,000.0	0.1	0.0%	0.0%	100.0%	1.3%	0.0%	0.0%
	30,000	39,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	40,000	49,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	50,000	59,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	60,000	69,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	70,000	79,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	80,000	89,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	90,000	99,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	100,000	109,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	110,000	119,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	120,000	129,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	130,000	139,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	140,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	159,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	160,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			159,000.0	2.0	0.1%	0.0%			0.0%	0.0%
Sub-customers in Multi-unit Facilities In City 1100, 1210	0	0	0.000	0.0	136.9	5.0%	0.0%	0.0%	100.0%	2.9%	1.1%
	Totals for Class			0.0	136.9	5.0%	0.0%			2.9%	1.1%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Sub-customers in Multi-unit Facilities Out of City 1101	0	0	0.000	0.0	2.0	0.1%	0.0%	0.0%	100.0%	0.1%	0.0%
	Totals for Class			0.0	2.0	0.1%	0.0%			0.1%	0.0%
Metered Customer in Multi-unit Facilities In City 1100, 1110, 1210	0	999	0.885	689,170.0	11.0	0.4%	0.1%	11.1%	100.0%	0.2%	0.2%
	1,000	1,999	0.949	614,010.0	6.0	0.2%	0.1%	20.9%	88.9%	0.1%	0.1%
	2,000	2,999	0.868	498,940.0	14.0	0.5%	0.1%	29.0%	79.1%	0.3%	0.2%
	3,000	3,999	0.957	389,500.0	2.0	0.1%	0.1%	35.2%	71.0%	0.0%	0.0%
	4,000	4,999	0.942	360,750.0	3.0	0.1%	0.1%	41.0%	64.8%	0.1%	0.1%
	5,000	5,999	0.919	319,000.0	3.0	0.1%	0.1%	46.1%	59.0%	0.1%	0.1%
	6,000	6,999	0.931	289,440.0	5.0	0.2%	0.1%	50.8%	53.9%	0.1%	0.1%
	7,000	7,999	0.952	239,000.0	1.0	0.0%	0.1%	54.6%	49.2%	0.0%	0.1%
	8,000	8,999	0.908	217,000.0	2.0	0.1%	0.0%	58.1%	45.4%	0.1%	0.1%
	9,000	9,999	1.000	215,000.0	0.0	0.0%	0.0%	61.6%	41.9%	0.0%	0.0%
	10,000	14,999	4.054	871,540.0	8.0	0.3%	0.2%	75.6%	38.4%	0.3%	0.3%
	15,000	19,999	3.686	438,580.0	3.9	0.1%	0.1%	82.6%	24.4%	0.1%	0.1%
	20,000	29,999	7.833	564,010.0	2.0	0.1%	0.1%	91.7%	17.4%	0.1%	0.1%
	30,000	39,999	6.688	321,000.0	2.0	0.1%	0.1%	96.8%	8.3%	0.1%	0.1%
	40,000	49,999	5.583	134,000.0	1.0	0.0%	0.0%	99.0%	3.2%	0.0%	0.0%
	50,000	59,999	5.173	62,080.0	1.0	0.0%	0.0%	100.0%	1.0%	0.0%	0.0%
	60,000	69,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	70,000	79,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	80,000	89,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	90,000	99,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	100,000	109,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	110,000	119,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	120,000	129,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	130,000	139,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	140,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	159,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	160,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			6,223,020.0	64.9	2.4%	1.3%			1.7%	1.7%
Metered Customer in Multi-unit Facilities Out of City 1101	0	999	1.000	12,000.0	0.0	0.0%	0.0%	2.3%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	12,000.0	0.0	0.0%	0.0%	4.6%	97.7%	0.0%	0.0%
	2,000	2,999	1.000	12,000.0	0.0	0.0%	0.0%	6.9%	95.4%	0.0%	0.0%
	3,000	3,999	1.000	12,000.0	0.0	0.0%	0.0%	9.2%	93.1%	0.0%	0.0%
	4,000	4,999	1.000	12,000.0	0.0	0.0%	0.0%	11.5%	90.8%	0.0%	0.0%
	5,000	5,999	1.000	12,000.0	0.0	0.0%	0.0%	13.8%	88.5%	0.0%	0.0%
	6,000	6,999	1.000	12,000.0	0.0	0.0%	0.0%	16.2%	86.2%	0.0%	0.0%
	7,000	7,999	1.000	12,000.0	0.0	0.0%	0.0%	18.5%	83.8%	0.0%	0.0%
	8,000	8,999	1.000	12,000.0	0.0	0.0%	0.0%	20.8%	81.5%	0.0%	0.0%
	9,000	9,999	1.000	12,000.0	0.0	0.0%	0.0%	23.1%	79.2%	0.0%	0.0%
	10,000	14,999	5.000	60,000.0	0.0	0.0%	0.0%	34.6%	76.9%	0.0%	0.0%
	15,000	19,999	5.000	60,000.0	0.0	0.0%	0.0%	46.2%	65.4%	0.0%	0.0%
	20,000	29,999	10.000	120,000.0	0.0	0.0%	0.0%	69.2%	53.8%	0.0%	0.0%
	30,000	39,999	10.000	120,000.0	0.0	0.0%	0.0%	92.3%	30.8%	0.0%	0.0%
	40,000	49,999	3.333	40,000.0	1.0	0.0%	0.0%	100.0%	7.7%	0.0%	0.0%
	50,000	59,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	60,000	69,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	70,000	79,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	80,000	89,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	90,000	99,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	100,000	109,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	110,000	119,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	120,000	129,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	130,000	139,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	140,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	159,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	160,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			520,000.0	1.0	0.0%	0.1%			0.1%	0.1%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
South Torrington 1120, 1220 (8 & 10 Inch Meters, Out of City Rates)	0	999	1.000	12,000.0	0.0	0.0%	0.0%	0.1%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	12,000.0	0.0	0.0%	0.0%	0.1%	99.9%	0.0%	0.0%
	2,000	2,999	1.000	12,000.0	0.0	0.0%	0.0%	0.2%	99.9%	0.0%	0.0%
	3,000	3,999	1.000	12,000.0	0.0	0.0%	0.0%	0.2%	99.8%	0.0%	0.0%
	4,000	4,999	1.000	12,000.0	0.0	0.0%	0.0%	0.3%	99.8%	0.0%	0.0%
	5,000	5,999	1.000	12,000.0	0.0	0.0%	0.0%	0.3%	99.7%	0.0%	0.0%
	6,000	6,999	1.000	12,000.0	0.0	0.0%	0.0%	0.4%	99.7%	0.0%	0.0%
	7,000	7,999	1.000	12,000.0	0.0	0.0%	0.0%	0.5%	99.6%	0.0%	0.0%
	8,000	8,999	1.000	12,000.0	0.0	0.0%	0.0%	0.5%	99.5%	0.0%	0.0%
	9,000	9,999	1.000	12,000.0	0.0	0.0%	0.0%	0.6%	99.5%	0.0%	0.0%
	10,000	14,999	5.000	60,000.0	0.0	0.0%	0.0%	0.9%	99.4%	0.0%	0.0%
	15,000	19,999	5.000	60,000.0	0.0	0.0%	0.0%	1.1%	99.1%	0.0%	0.0%
	20,000	29,999	10.000	120,000.0	0.0	0.0%	0.0%	1.7%	98.9%	0.0%	0.0%
	30,000	39,999	10.000	120,000.0	0.0	0.0%	0.0%	2.3%	98.3%	0.0%	0.0%
	40,000	49,999	10.000	120,000.0	0.0	0.0%	0.0%	2.8%	97.7%	0.0%	0.0%
	50,000	59,999	10.000	120,000.0	0.0	0.0%	0.0%	3.4%	97.2%	0.0%	0.0%
	60,000	69,999	10.000	120,000.0	0.0	0.0%	0.0%	4.0%	96.6%	0.0%	0.0%
	70,000	79,999	10.000	120,000.0	0.0	0.0%	0.0%	4.5%	96.0%	0.0%	0.0%
	80,000	89,999	10.000	120,000.0	0.0	0.0%	0.0%	5.1%	95.5%	0.0%	0.0%
	90,000	99,999	10.000	120,000.0	0.0	0.0%	0.0%	5.7%	94.9%	0.0%	0.0%
	100,000	109,999	10.000	120,000.0	0.0	0.0%	0.0%	6.3%	94.3%	0.0%	0.0%
	110,000	119,999	10.000	120,000.0	0.0	0.0%	0.0%	6.8%	93.7%	0.0%	0.0%
	120,000	129,999	10.000	120,000.0	0.0	0.0%	0.0%	7.4%	93.2%	0.0%	0.0%
	130,000	139,999	10.000	120,000.0	0.0	0.0%	0.0%	8.0%	92.6%	0.0%	0.0%
	140,000	149,999	10.000	120,000.0	0.0	0.0%	0.0%	8.5%	92.0%	0.0%	0.0%
	150,000	159,999	10.000	120,000.0	0.0	0.0%	0.0%	9.1%	91.5%	0.0%	0.0%
	160,000	99,999,999	1,599.250	19,191,000.0	1.0	0.0%	4.1%	100.0%	90.9%	2.6%	3.0%
	Totals for Class			21,111,000.0	1.0	0.0%	4.5%			2.8%	3.3%
	Grand Totals			473,541,340.0	2,717.1	100.00%	100.00%			100.00%	100.00%

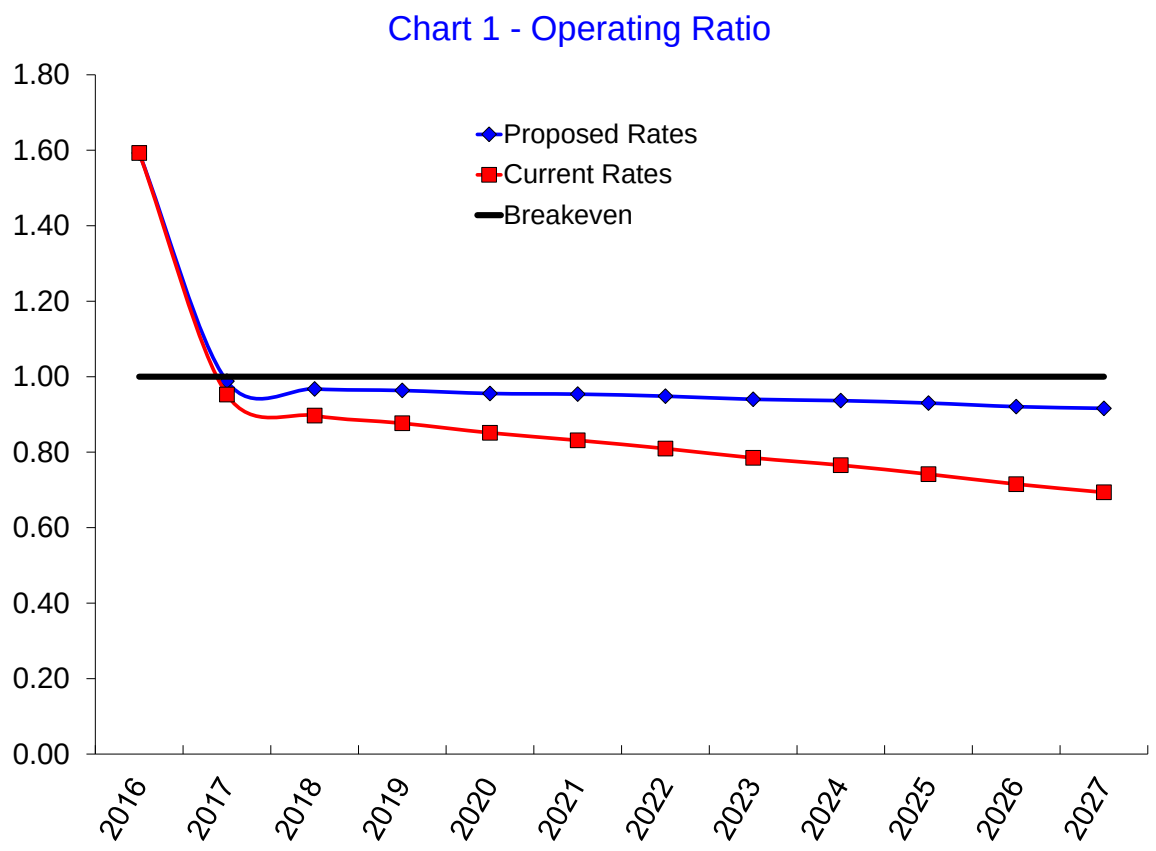


Chart 1 - Operating Ratio
1.80
1.60
1.40
1.20
1.00
0.80
0.60
0.40
0.20
0.00
Proposed Rates
Current Rates
Breakeven
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

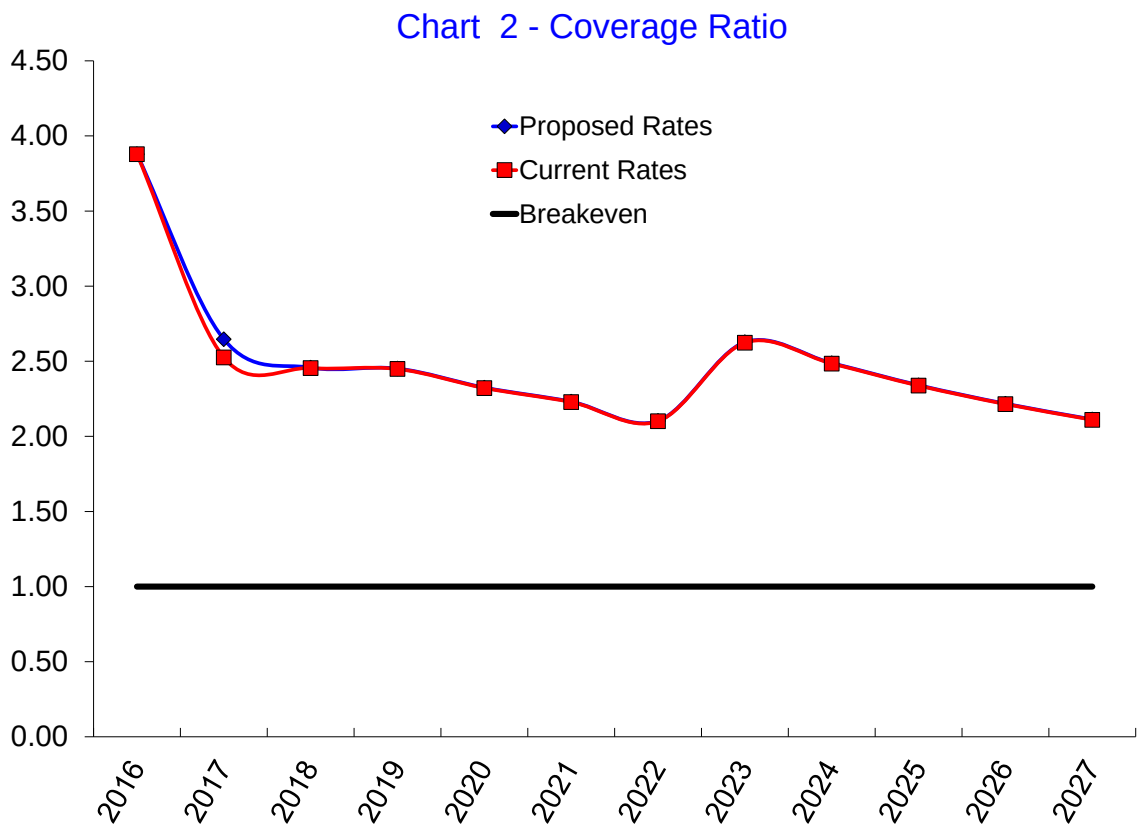


Chart 2 - Coverage Ratio
4.50
4.00
3.50
3.00
2.50
2.00
1.50
1.00
0.50
0.00
Proposed Rates
Current Rates
Breakeven
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

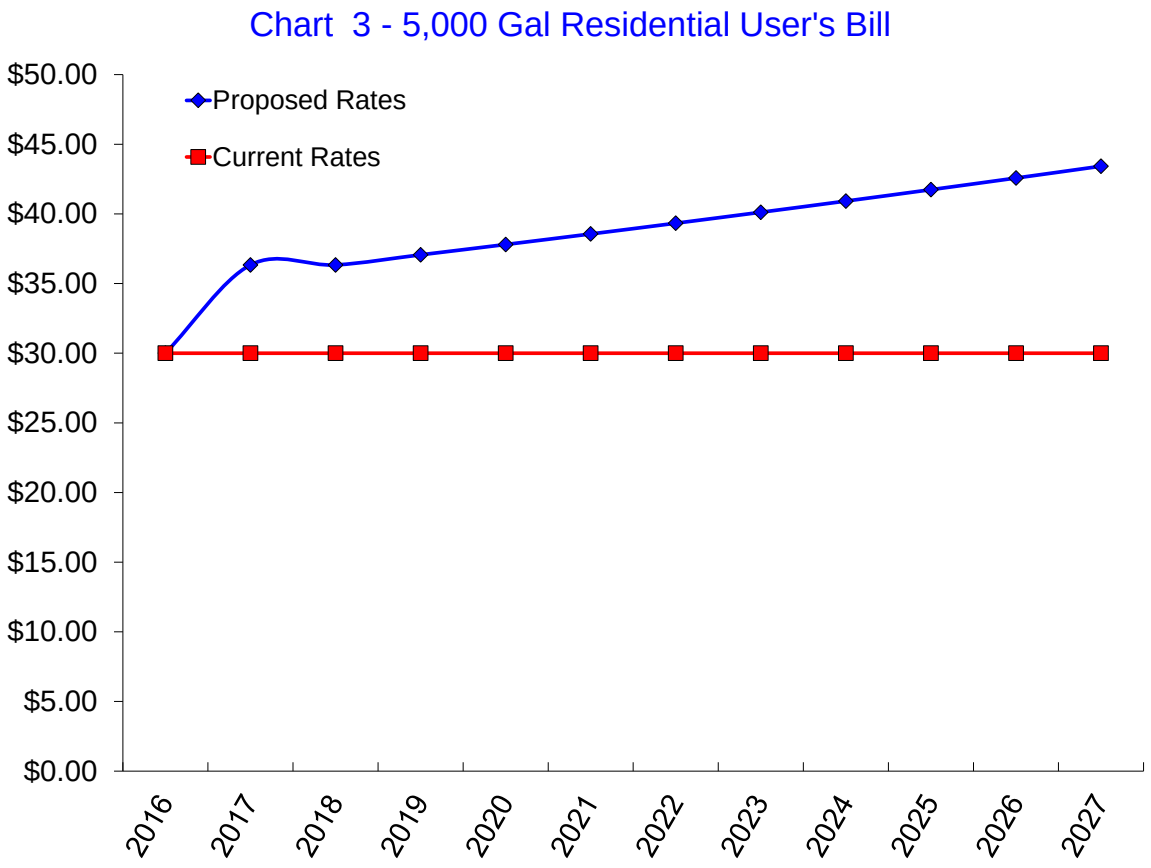


Chart 3 - 5,000 Gal Residential User's Bill
$50.00
$45.00
$40.00
$35.00
$30.00
$25.00
$20.00
$15.00
$10.00
$5.00
$0.00
Proposed Rates
Current Rates
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

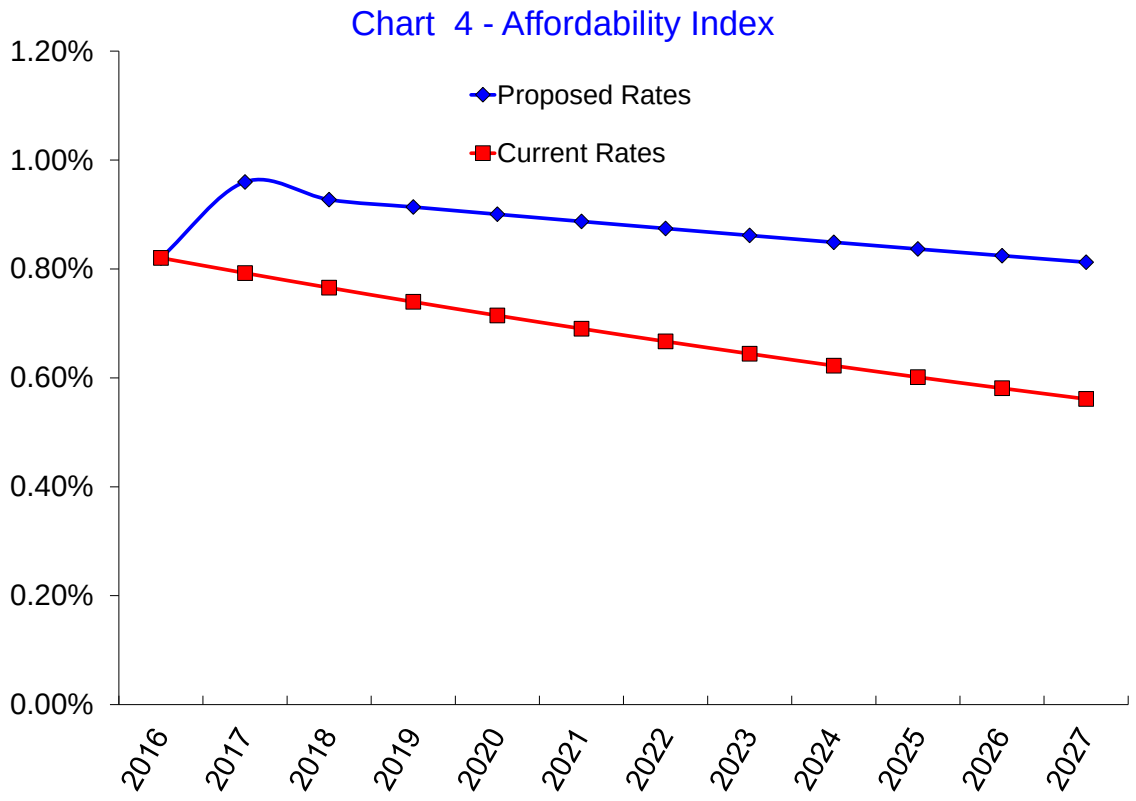


Chart 4 - Affordability Index
1.20%
1.00%
0.80%
0.60%
0.40%
0.20%
0.00%
Proposed Rates
Current Rates
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

Chart 5 - Working Capital vs Goal

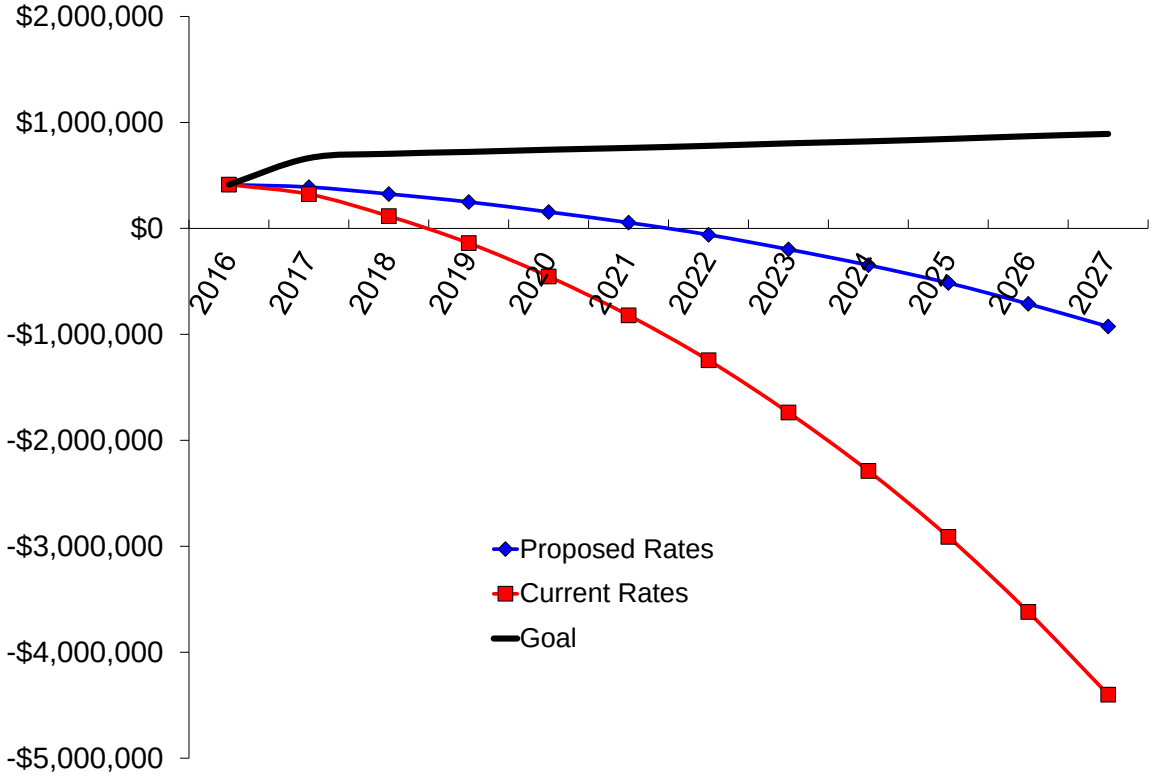


Chart 6 - Value of Cash Assets Before Inflation

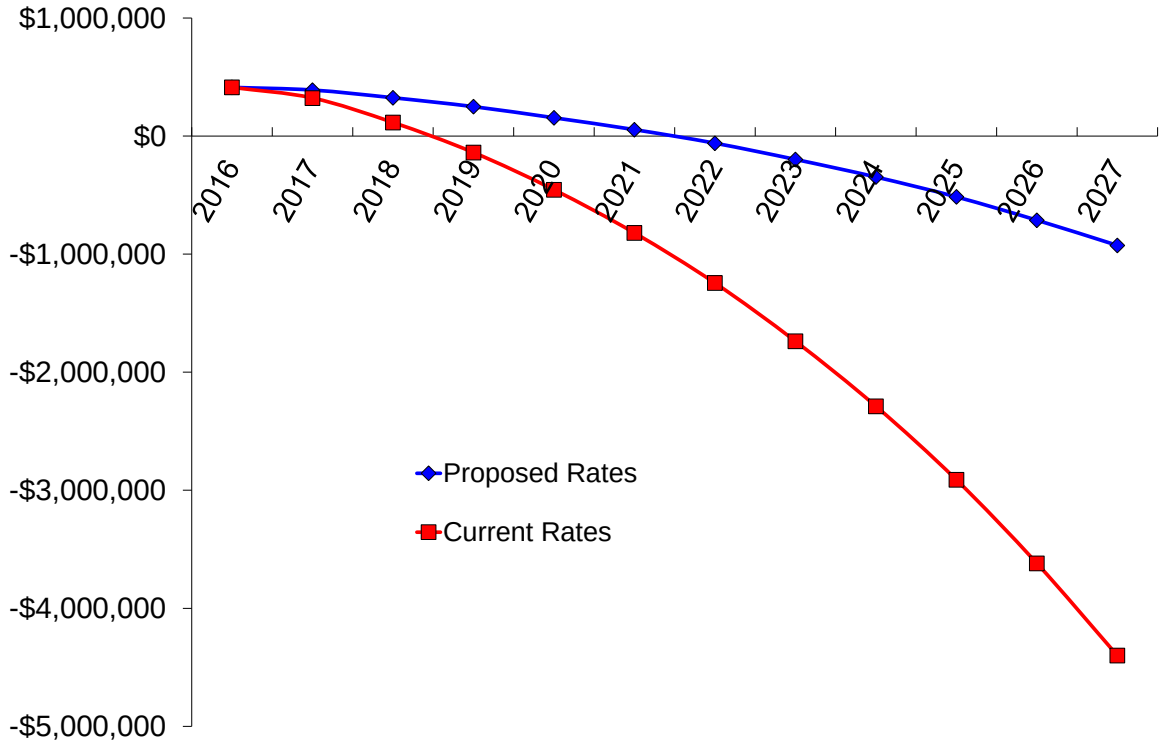


Chart 7 - Value of Cash Assets After Inflation

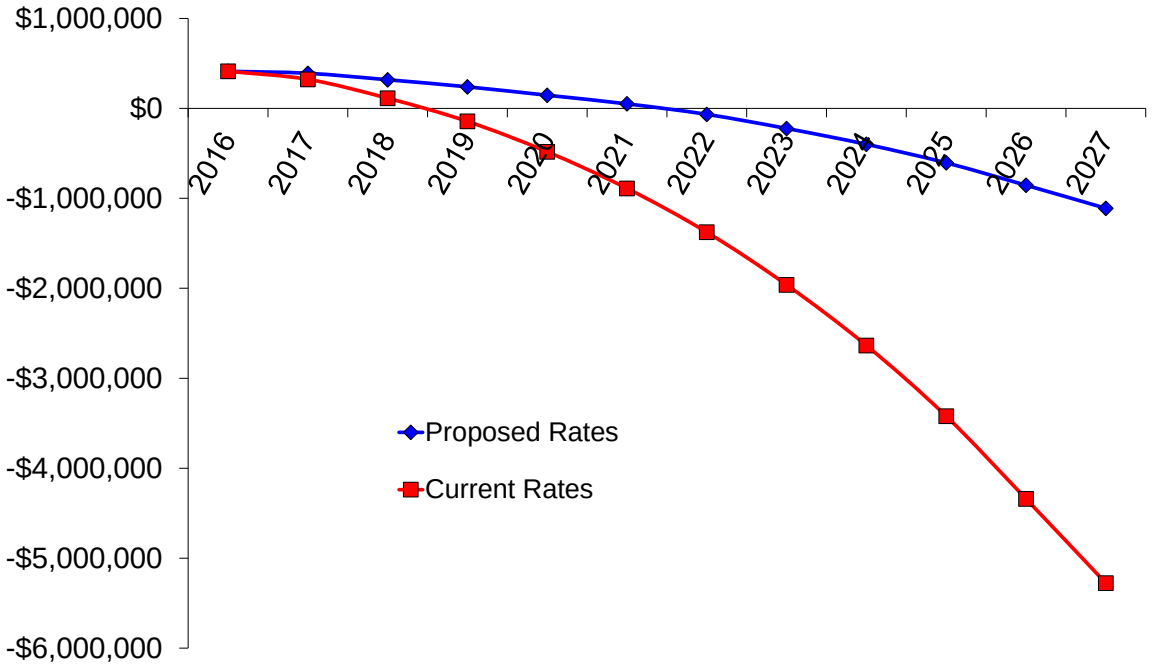
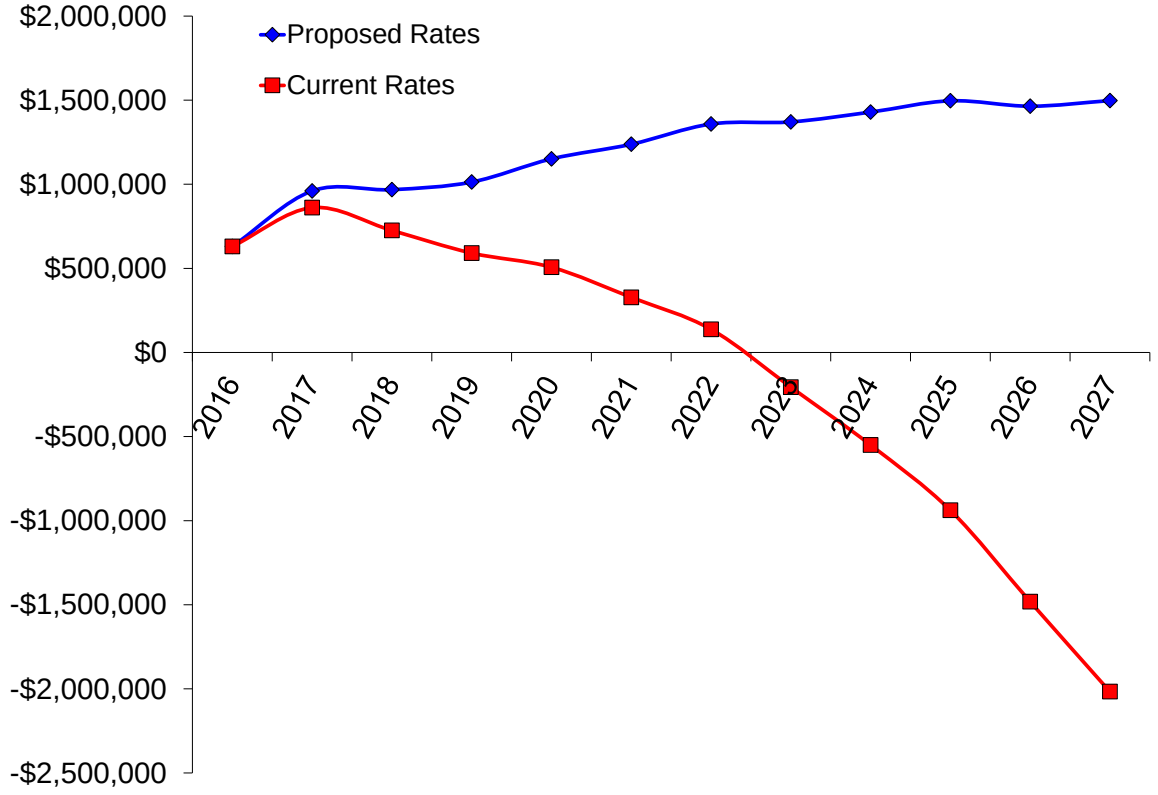


Chart 8 - Sum of All Reserves



Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

November 13, 2017

This rate analysis scenario was produced by
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(573) 619-3411
www.gettinggreatrates.com
carl1@gettinggreatrates.com

Note: This document is a print out of the spreadsheet model used to calculate new user charge and other rates and fees for the next 10 years. These calculations are complex and are based upon many conditions and assumtions. These issues, and others, are described in a narrative report that accompanies this model.

CBGreatRates© Version 7.6

Table 1 - Rates

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

To achieve the financial performance shown throughout this model, adopt the minimum and unit charges shown in this table. If minimum charges do not appear in this table, that means the modeled minimum charges are based upon meter size. In that case, adopt the meter size-based minimum charges from Table 13.

For comparison purposes, this table shows user rates in effect at the end of the test year. Rates for volume ranges that are not shown are the same as the next lowest volume range rates.

Rates Recommended by GettingGreatRates.com

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer A & Residential In City 2100, 2110, 2120, 2410, 2412, 2460	0		0.000	$2.89
	1,000		0.000	$2.89
	2,000		0.000	$2.89
	3,000		0.000	$2.89
	4,000		0.000	$2.89
	5,000		0.000	$2.89
	6,000		0.000	$2.89
	7,000		0.000	$2.89
	8,000		0.000	$2.89
	9,000		0.000	$2.89
	10,000		0.000	$2.89
	15,000		0.000	$2.89
	20,000		0.000	$2.89
	30,000		0.000	$2.89
	40,000		0.000	$2.89
	50,000		0.000	$2.89
	60,000		0.000	$2.89
	70,000		0.000	$2.89
	80,000		0.000	$2.89
	90,000		0.000	$2.89
	100,000		0.000	$2.89
	150,000		0.000	$2.89
	200,000		0.000	$2.89
	1,000,000		0.000	$2.89
	3,000,000		0.000	$2.89
	7,000,000		0.000	$2.89
	10,000,000		0.000	$2.89
Sewer B 2470	0		0.000	$3.21
	1,000		0.000	$3.21
	2,000		0.000	$3.21
	3,000		0.000	$3.21
	4,000		0.000	$3.21
	5,000		0.000	$3.21
	6,000		0.000	$3.21
	7,000		0.000	$3.21
	8,000		0.000	$3.21
	9,000		0.000	$3.21
	10,000		0.000	$3.21
	15,000		0.000	$3.21
	20,000		0.000	$3.21
	30,000		0.000	$3.21
	40,000		0.000	$3.21
	50,000		0.000	$3.21
	60,000		0.000	$3.21
	70,000		0.000	$3.21
	80,000		0.000	$3.21
	90,000		0.000	$3.21
	100,000		0.000	$3.21
	150,000		0.000	$3.21
	200,000		0.000	$3.21
	1,000,000		0.000	$3.21
	3,000,000		0.000	$3.21
	7,000,000		0.000	$3.21
	10,000,000		0.000	$3.21

Rates That Were in Effect at End of Test Year

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer A & Residential In City 2100, 2110, 2120, 2410, 2412, 2460	0	$21.53	3.000	$2.51
	1,000	$21.53	3.000	$2.51
	2,000	$21.53	3.000	$2.51
	3,000	$21.53	3.000	$2.51
	4,000	$21.53	3.000	$2.51
	5,000	$21.53	3.000	$2.51
	6,000	$21.53	3.000	$2.51
	7,000	$21.53	3.000	$2.51
	8,000	$21.53	3.000	$2.51
	9,000	$21.53	3.000	$2.51
	10,000	$21.53	3.000	$2.51
	15,000	$21.53	3.000	$2.51
	20,000	$21.53	3.000	$2.51
	30,000	$21.53	3.000	$2.51
	40,000	$21.53	3.000	$2.51
	50,000	$21.53	3.000	$2.51
	60,000	$21.53	3.000	$2.51
	70,000	$21.53	3.000	$2.51
	80,000	$21.53	3.000	$2.51
	90,000	$21.53	3.000	$2.51
	100,000	$21.53	3.000	$2.51
	150,000	$21.53	3.000	$2.51
	200,000	$21.53	3.000	$2.51
	1,000,000	$21.53	3.000	$2.51
	3,000,000	$21.53	3.000	$2.51
	7,000,000	$21.53	3.000	$2.51
	10,000,000	$21.53	3.000	$2.51
Sewer B 2470	0	$22.37	3.000	$2.79
	1,000	$22.37	3.000	$2.79
	2,000	$22.37	3.000	$2.79
	3,000	$22.37	3.000	$2.79
	4,000	$22.37	3.000	$2.79
	5,000	$22.37	3.000	$2.79
	6,000	$22.37	3.000	$2.79
	7,000	$22.37	3.000	$2.79
	8,000	$22.37	3.000	$2.79
	9,000	$22.37	3.000	$2.79
	10,000	$22.37	3.000	$2.79
	15,000	$22.37	3.000	$2.79
	20,000	$22.37	3.000	$2.79
	30,000	$22.37	3.000	$2.79
	40,000	$22.37	3.000	$2.79
	50,000	$22.37	3.000	$2.79
	60,000	$22.37	3.000	$2.79
	70,000	$22.37	3.000	$2.79
	80,000	$22.37	3.000	$2.79
	90,000	$22.37	3.000	$2.79
	100,000	$22.37	3.000	$2.79
	150,000	$22.37	3.000	$2.79
	200,000	$22.37	3.000	$2.79
	1,000,000	$22.37	3.000	$2.79
	3,000,000	$22.37	3.000	$2.79
	7,000,000	$22.37	3.000	$2.79
	10,000,000	$22.37	3.000	$2.79

Table 1 - Rates

Rates Recommended by GettingGreatRates.com

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
	0		0.000	$3.55
	1,000		0.000	$3.55
	2,000		0.000	$3.55
	3,000		0.000	$3.55
	4,000		0.000	$3.55
	5,000		0.000	$3.55
	6,000		0.000	$3.55
	7,000		0.000	$3.55
	8,000		0.000	$3.55
	9,000		0.000	$3.55
	10,000		0.000	$3.55
	15,000		0.000	$3.55
	20,000		0.000	$3.55
Sewer C 2471	30,000		0.000	$3.55
	40,000		0.000	$3.55
	50,000		0.000	$3.55
	60,000		0.000	$3.55
	70,000		0.000	$3.55
	80,000		0.000	$3.55
	90,000		0.000	$3.55
	100,000		0.000	$3.55
	150,000		0.000	$3.55
	200,000		0.000	$3.55
	1,000,000		0.000	$3.55
	3,000,000		0.000	$3.55
	7,000,000		0.000	$3.55
	10,000,000		0.000	$3.55
	0		0.000	$3.77
	1,000		0.000	$3.77
	2,000		0.000	$3.77
	3,000		0.000	$3.77
	4,000		0.000	$3.77
	5,000		0.000	$3.77
	6,000		0.000	$3.77
	7,000		0.000	$3.77
	8,000		0.000	$3.77
	9,000		0.000	$3.77
	10,000		0.000	$3.77
	15,000		0.000	$3.77
	20,000		0.000	$3.77
Sewer D 2472	30,000		0.000	$3.77
	40,000		0.000	$3.77
	50,000		0.000	$3.77
	60,000		0.000	$3.77
	70,000		0.000	$3.77
	80,000		0.000	$3.77
	90,000		0.000	$3.77
	100,000		0.000	$3.77
	150,000		0.000	$3.77
	200,000		0.000	$3.77
	1,000,000		0.000	$3.77
	3,000,000		0.000	$3.77
	7,000,000		0.000	$3.77
	10,000,000		0.000	$3.77

Rates That Were in Effect at End of Test Year

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
	0	$23.24	3.000	$3.08
	1,000	$23.24	3.000	$3.08
	2,000	$23.24	3.000	$3.08
	3,000	$23.24	3.000	$3.08
	4,000	$23.24	3.000	$3.08
	5,000	$23.24	3.000	$3.08
	6,000	$23.24	3.000	$3.08
	7,000	$23.24	3.000	$3.08
	8,000	$23.24	3.000	$3.08
	9,000	$23.24	3.000	$3.08
	10,000	$23.24	3.000	$3.08
	15,000	$23.24	3.000	$3.08
	20,000	$23.24	3.000	$3.08
Sewer C 2471	30,000	$23.24	3.000	$3.08
	40,000	$23.24	3.000	$3.08
	50,000	$23.24	3.000	$3.08
	60,000	$23.24	3.000	$3.08
	70,000	$23.24	3.000	$3.08
	80,000	$23.24	3.000	$3.08
	90,000	$23.24	3.000	$3.08
	100,000	$23.24	3.000	$3.08
	150,000	$23.24	3.000	$3.08
	200,000	$23.24	3.000	$3.08
	1,000,000	$23.24	3.000	$3.08
	3,000,000	$23.24	3.000	$3.08
	7,000,000	$23.24	3.000	$3.08
	10,000,000	$23.24	3.000	$3.08
	0	$23.81	3.000	$3.27
	1,000	$23.81	3.000	$3.27
	2,000	$23.81	3.000	$3.27
	3,000	$23.81	3.000	$3.27
	4,000	$23.81	3.000	$3.27
	5,000	$23.81	3.000	$3.27
	6,000	$23.81	3.000	$3.27
	7,000	$23.81	3.000	$3.27
	8,000	$23.81	3.000	$3.27
	9,000	$23.81	3.000	$3.27
	10,000	$23.81	3.000	$3.27
	15,000	$23.81	3.000	$3.27
	20,000	$23.81	3.000	$3.27
Sewer D 2472	30,000	$23.81	3.000	$3.27
	40,000	$23.81	3.000	$3.27
	50,000	$23.81	3.000	$3.27
	60,000	$23.81	3.000	$3.27
	70,000	$23.81	3.000	$3.27
	80,000	$23.81	3.000	$3.27
	90,000	$23.81	3.000	$3.27
	100,000	$23.81	3.000	$3.27
	150,000	$23.81	3.000	$3.27
	200,000	$23.81	3.000	$3.27
	1,000,000	$23.81	3.000	$3.27
	3,000,000	$23.81	3.000	$3.27
	7,000,000	$23.81	3.000	$3.27
	10,000,000	$23.81	3.000	$3.27

Table 1 - Rates

Rates Recommended by GettingGreatRates.com					Rates That Were in Effect at End of Test Year				
Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons	Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
	0		0.000	$4.03		0	$24.50	3.000	$3.50
	1,000		0.000	$4.03		1,000	$24.50	3.000	$3.50
	2,000		0.000	$4.03		2,000	$24.50	3.000	$3.50
	3,000		0.000	$4.03		3,000	$24.50	3.000	$3.50
	4,000		0.000	$4.03		4,000	$24.50	3.000	$3.50
	5,000		0.000	$4.03		5,000	$24.50	3.000	$3.50
	6,000		0.000	$4.03		6,000	$24.50	3.000	$3.50
	7,000		0.000	$4.03		7,000	$24.50	3.000	$3.50
	8,000		0.000	$4.03		8,000	$24.50	3.000	$3.50
	9,000		0.000	$4.03		9,000	$24.50	3.000	$3.50
	10,000		0.000	$4.03		10,000	$24.50	3.000	$3.50
	15,000		0.000	$4.03		15,000	$24.50	3.000	$3.50
	20,000		0.000	$4.03		20,000	$24.50	3.000	$3.50
Sewer E 2473	30,000		0.000	$4.03	Sewer E 2473	30,000	$24.50	3.000	$3.50
	40,000		0.000	$4.03		40,000	$24.50	3.000	$3.50
	50,000		0.000	$4.03		50,000	$24.50	3.000	$3.50
	60,000		0.000	$4.03		60,000	$24.50	3.000	$3.50
	70,000		0.000	$4.03		70,000	$24.50	3.000	$3.50
	80,000		0.000	$4.03		80,000	$24.50	3.000	$3.50
	90,000		0.000	$4.03		90,000	$24.50	3.000	$3.50
	100,000		0.000	$4.03		100,000	$24.50	3.000	$3.50
	150,000		0.000	$4.03		150,000	$24.50	3.000	$3.50
	200,000		0.000	$4.03		200,000	$24.50	3.000	$3.50
	1,000,000		0.000	$4.03		1,000,000	$24.50	3.000	$3.50
	3,000,000		0.000	$4.03		3,000,000	$24.50	3.000	$3.50
	7,000,000		0.000	$4.03		7,000,000	$24.50	3.000	$3.50
	10,000,000		0.000	$4.03		10,000,000	$24.50	3.000	$3.50
	0		0.000	$4.19		0	$24.92	3.000	$3.64
	1,000		0.000	$4.19		1,000	$24.92	3.000	$3.64
	2,000		0.000	$4.19		2,000	$24.92	3.000	$3.64
	3,000		0.000	$4.19		3,000	$24.92	3.000	$3.64
	4,000		0.000	$4.19		4,000	$24.92	3.000	$3.64
	5,000		0.000	$4.19		5,000	$24.92	3.000	$3.64
	6,000		0.000	$4.19		6,000	$24.92	3.000	$3.64
	7,000		0.000	$4.19		7,000	$24.92	3.000	$3.64
	8,000		0.000	$4.19		8,000	$24.92	3.000	$3.64
	9,000		0.000	$4.19		9,000	$24.92	3.000	$3.64
	10,000		0.000	$4.19		10,000	$24.92	3.000	$3.64
	15,000		0.000	$4.19		15,000	$24.92	3.000	$3.64
	20,000		0.000	$4.19		20,000	$24.92	3.000	$3.64
Sewer F 2474	30,000		0.000	$4.19	Sewer F 2474	30,000	$24.92	3.000	$3.64
	40,000		0.000	$4.19		40,000	$24.92	3.000	$3.64
	50,000		0.000	$4.19		50,000	$24.92	3.000	$3.64
	60,000		0.000	$4.19		60,000	$24.92	3.000	$3.64
	70,000		0.000	$4.19		70,000	$24.92	3.000	$3.64
	80,000		0.000	$4.19		80,000	$24.92	3.000	$3.64
	90,000		0.000	$4.19		90,000	$24.92	3.000	$3.64
	100,000		0.000	$4.19		100,000	$24.92	3.000	$3.64
	150,000		0.000	$4.19		150,000	$24.92	3.000	$3.64
	200,000		0.000	$4.19		200,000	$24.92	3.000	$3.64
	1,000,000		0.000	$4.19		1,000,000	$24.92	3.000	$3.64
	3,000,000		0.000	$4.19		3,000,000	$24.92	3.000	$3.64
	7,000,000		0.000	$4.19		7,000,000	$24.92	3.000	$3.64
	10,000,000		0.000	$4.19		10,000,000	$24.92	3.000	$3.64

Table 1 - Rates

Rates Recommended by GettingGreatRates.com

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer G 2475	0		0.000	$5.07
	1,000		0.000	$5.07
	2,000		0.000	$5.07
	3,000		0.000	$5.07
	4,000		0.000	$5.07
	5,000		0.000	$5.07
	6,000		0.000	$5.07
	7,000		0.000	$5.07
	8,000		0.000	$5.07
	9,000		0.000	$5.07
	10,000		0.000	$5.07
	15,000		0.000	$5.07
	20,000		0.000	$5.07
	30,000		0.000	$5.07
	40,000		0.000	$5.07
	50,000		0.000	$5.07
	60,000		0.000	$5.07
	70,000		0.000	$5.07
	80,000		0.000	$5.07
	90,000		0.000	$5.07
	100,000		0.000	$5.07
	150,000		0.000	$5.07
	200,000		0.000	$5.07
	1,000,000		0.000	$5.07
	3,000,000		0.000	$5.07
	7,000,000		0.000	$5.07
	10,000,000		0.000	$5.07
Sewer Residential Out of City 2101	0		0.000	$3.61
	1,000		0.000	$3.61
	2,000		0.000	$3.61
	3,000		0.000	$3.61
	4,000		0.000	$3.61
	5,000		0.000	$3.61
	6,000		0.000	$3.61
	7,000		0.000	$3.61
	8,000		0.000	$3.61
	9,000		0.000	$3.61
	10,000		0.000	$3.61
	15,000		0.000	$3.61
	20,000		0.000	$3.61
	30,000		0.000	$3.61
	40,000		0.000	$3.61
	50,000		0.000	$3.61
	60,000		0.000	$3.61
	70,000		0.000	$3.61
	80,000		0.000	$3.61
	90,000		0.000	$3.61
	100,000		0.000	$3.61
	150,000		0.000	$3.61
	200,000		0.000	$3.61
	1,000,000		0.000	$3.61
	3,000,000		0.000	$3.61
	7,000,000		0.000	$3.61
	10,000,000		0.000	$3.61

Rates That Were in Effect at End of Test Year

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer G 2475	0	$27.20	3.000	$4.40
	1,000	$27.20	3.000	$4.40
	2,000	$27.20	3.000	$4.40
	3,000	$27.20	3.000	$4.40
	4,000	$27.20	3.000	$4.40
	5,000	$27.20	3.000	$4.40
	6,000	$27.20	3.000	$4.40
	7,000	$27.20	3.000	$4.40
	8,000	$27.20	3.000	$4.40
	9,000	$27.20	3.000	$4.40
	10,000	$27.20	3.000	$4.40
	15,000	$27.20	3.000	$4.40
	20,000	$27.20	3.000	$4.40
	30,000	$27.20	3.000	$4.40
	40,000	$27.20	3.000	$4.40
	50,000	$27.20	3.000	$4.40
	60,000	$27.20	3.000	$4.40
	70,000	$27.20	3.000	$4.40
	80,000	$27.20	3.000	$4.40
	90,000	$27.20	3.000	$4.40
	100,000	$27.20	3.000	$4.40
	150,000	$27.20	3.000	$4.40
	200,000	$27.20	3.000	$4.40
	1,000,000	$27.20	3.000	$4.40
	3,000,000	$27.20	3.000	$4.40
	7,000,000	$27.20	3.000	$4.40
	10,000,000	$27.20	3.000	$4.40
Sewer Residential Out of City 2101	0	$27.20	3.000	$2.51
	1,000	$27.20	3.000	$2.51
	2,000	$27.20	3.000	$2.51
	3,000	$27.20	3.000	$2.51
	4,000	$27.20	3.000	$2.51
	5,000	$27.20	3.000	$2.51
	6,000	$27.20	3.000	$2.51
	7,000	$27.20	3.000	$2.51
	8,000	$27.20	3.000	$2.51
	9,000	$27.20	3.000	$2.51
	10,000	$27.20	3.000	$2.51
	15,000	$27.20	3.000	$2.51
	20,000	$27.20	3.000	$2.51
	30,000	$27.20	3.000	$2.51
	40,000	$27.20	3.000	$2.51
	50,000	$27.20	3.000	$2.51
	60,000	$27.20	3.000	$2.51
	70,000	$27.20	3.000	$2.51
	80,000	$27.20	3.000	$2.51
	90,000	$27.20	3.000	$2.51
	100,000	$27.20	3.000	$2.51
	150,000	$27.20	3.000	$2.51
	200,000	$27.20	3.000	$2.51
	1,000,000	$27.20	3.000	$2.51
	3,000,000	$27.20	3.000	$2.51
	7,000,000	$27.20	3.000	$2.51
	10,000,000	$27.20	3.000	$2.51

Table 1 - Rates

Rates Recommended by GettingGreatRates.com

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer C Out of City 2476, 2481	0		0.000	$4.43
	1,000		0.000	$4.43
	2,000		0.000	$4.43
	3,000		0.000	$4.43
	4,000		0.000	$4.43
	5,000		0.000	$4.43
	6,000		0.000	$4.43
	7,000		0.000	$4.43
	8,000		0.000	$4.43
	9,000		0.000	$4.43
	10,000		0.000	$4.43
	15,000		0.000	$4.43
	20,000		0.000	$4.43
	30,000		0.000	$4.43
	40,000		0.000	$4.43
	50,000		0.000	$4.43
	60,000		0.000	$4.43
	70,000		0.000	$4.43
	80,000		0.000	$4.43
	90,000		0.000	$4.43
	100,000		0.000	$4.43
	150,000		0.000	$4.43
	200,000		0.000	$4.43
	1,000,000		0.000	$4.43
	3,000,000		0.000	$4.43
	7,000,000		0.000	$4.43
	10,000,000		0.000	$4.43
Sewer D Out of City 2477, 2482	0		0.000	$4.71
	1,000		0.000	$4.71
	2,000		0.000	$4.71
	3,000		0.000	$4.71
	4,000		0.000	$4.71
	5,000		0.000	$4.71
	6,000		0.000	$4.71
	7,000		0.000	$4.71
	8,000		0.000	$4.71
	9,000		0.000	$4.71
	10,000		0.000	$4.71
	15,000		0.000	$4.71
	20,000		0.000	$4.71
	30,000		0.000	$4.71
	40,000		0.000	$4.71
	50,000		0.000	$4.71
	60,000		0.000	$4.71
	70,000		0.000	$4.71
	80,000		0.000	$4.71
	90,000		0.000	$4.71
	100,000		0.000	$4.71
	150,000		0.000	$4.71
	200,000		0.000	$4.71
	1,000,000		0.000	$4.71
	3,000,000		0.000	$4.71
	7,000,000		0.000	$4.71
	10,000,000		0.000	$4.71

Rates That Were in Effect at End of Test Year

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer C Out of City 2476, 2481	0	$23.24	3.000	$3.08
	1,000	$23.24	3.000	$3.08
	2,000	$23.24	3.000	$3.08
	3,000	$23.24	3.000	$3.08
	4,000	$23.24	3.000	$3.08
	5,000	$23.24	3.000	$3.08
	6,000	$23.24	3.000	$3.08
	7,000	$23.24	3.000	$3.08
	8,000	$23.24	3.000	$3.08
	9,000	$23.24	3.000	$3.08
	10,000	$23.24	3.000	$3.08
	15,000	$23.24	3.000	$3.08
	20,000	$23.24	3.000	$3.08
	30,000	$23.24	3.000	$3.08
	40,000	$23.24	3.000	$3.08
	50,000	$23.24	3.000	$3.08
	60,000	$23.24	3.000	$3.08
	70,000	$23.24	3.000	$3.08
	80,000	$23.24	3.000	$3.08
	90,000	$23.24	3.000	$3.08
	100,000	$23.24	3.000	$3.08
	150,000	$23.24	3.000	$3.08
	200,000	$23.24	3.000	$3.08
	1,000,000	$23.24	3.000	$3.08
	3,000,000	$23.24	3.000	$3.08
	7,000,000	$23.24	3.000	$3.08
	10,000,000	$23.24	3.000	$3.08
Sewer D Out of City 2477, 2482	0	$23.81	3.000	$3.27
	1,000	$23.81	3.000	$3.27
	2,000	$23.81	3.000	$3.27
	3,000	$23.81	3.000	$3.27
	4,000	$23.81	3.000	$3.27
	5,000	$23.81	3.000	$3.27
	6,000	$23.81	3.000	$3.27
	7,000	$23.81	3.000	$3.27
	8,000	$23.81	3.000	$3.27
	9,000	$23.81	3.000	$3.27
	10,000	$23.81	3.000	$3.27
	15,000	$23.81	3.000	$3.27
	20,000	$23.81	3.000	$3.27
	30,000	$23.81	3.000	$3.27
	40,000	$23.81	3.000	$3.27
	50,000	$23.81	3.000	$3.27
	60,000	$23.81	3.000	$3.27
	70,000	$23.81	3.000	$3.27
	80,000	$23.81	3.000	$3.27
	90,000	$23.81	3.000	$3.27
	100,000	$23.81	3.000	$3.27
	150,000	$23.81	3.000	$3.27
	200,000	$23.81	3.000	$3.27
	1,000,000	$23.81	3.000	$3.27
	3,000,000	$23.81	3.000	$3.27
	7,000,000	$23.81	3.000	$3.27
	10,000,000	$23.81	3.000	$3.27

Table 1 - Rates

Rates Recommended by GettingGreatRates.com

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer E Out of City 2478, 2483	0		0.000	$5.04
	1,000		0.000	$5.04
	2,000		0.000	$5.04
	3,000		0.000	$5.04
	4,000		0.000	$5.04
	5,000		0.000	$5.04
	6,000		0.000	$5.04
	7,000		0.000	$5.04
	8,000		0.000	$5.04
	9,000		0.000	$5.04
	10,000		0.000	$5.04
	15,000		0.000	$5.04
	20,000		0.000	$5.04
	30,000		0.000	$5.04
	40,000		0.000	$5.04
	50,000		0.000	$5.04
	60,000		0.000	$5.04
	70,000		0.000	$5.04
	80,000		0.000	$5.04
	90,000		0.000	$5.04
	100,000		0.000	$5.04
	150,000		0.000	$5.04
	200,000		0.000	$5.04
	1,000,000		0.000	$5.04
	3,000,000		0.000	$5.04
	7,000,000		0.000	$5.04
	10,000,000		0.000	$5.04
Sewer F Out of City 2479 TORRINGTON LIVESTOCK, 1 Inch Meter	0	$27.36	0.000	$6.33
	1,000	$27.36	0.000	$6.33
	2,000	$27.36	0.000	$6.33
	3,000	$27.36	0.000	$6.33
	4,000	$27.36	0.000	$6.33
	5,000	$27.36	0.000	$6.33
	6,000	$27.36	0.000	$6.33
	7,000	$27.36	0.000	$6.33
	8,000	$27.36	0.000	$6.33
	9,000	$27.36	0.000	$6.33
	10,000	$27.36	0.000	$6.33
	15,000	$27.36	0.000	$6.33
	20,000	$27.36	0.000	$6.33
	30,000	$27.36	0.000	$6.33
	40,000	$27.36	0.000	$6.33
	50,000	$27.36	0.000	$6.33
	60,000	$27.36	0.000	$6.33
	70,000	$27.36	0.000	$6.33
	80,000	$27.36	0.000	$6.33
	90,000	$27.36	0.000	$6.33
	100,000	$27.36	0.000	$6.33
	150,000	$27.36	0.000	$6.33
	200,000	$27.36	0.000	$6.33
	1,000,000	$27.36	0.000	$6.33
	3,000,000	$27.36	0.000	$6.33
	7,000,000	$27.36	0.000	$6.33
	10,000,000	$27.36	0.000	$6.33

Rates That Were in Effect at End of Test Year

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer E Out of City 2478, 2483	0	$24.50	3.000	$3.50
	1,000	$24.50	3.000	$3.50
	2,000	$24.50	3.000	$3.50
	3,000	$24.50	3.000	$3.50
	4,000	$24.50	3.000	$3.50
	5,000	$24.50	3.000	$3.50
	6,000	$24.50	3.000	$3.50
	7,000	$24.50	3.000	$3.50
	8,000	$24.50	3.000	$3.50
	9,000	$24.50	3.000	$3.50
	10,000	$24.50	3.000	$3.50
	15,000	$24.50	3.000	$3.50
	20,000	$24.50	3.000	$3.50
	30,000	$24.50	3.000	$3.50
	40,000	$24.50	3.000	$3.50
	50,000	$24.50	3.000	$3.50
	60,000	$24.50	3.000	$3.50
	70,000	$24.50	3.000	$3.50
	80,000	$24.50	3.000	$3.50
	90,000	$24.50	3.000	$3.50
	100,000	$24.50	3.000	$3.50
	150,000	$24.50	3.000	$3.50
	200,000	$24.50	3.000	$3.50
	1,000,000	$24.50	3.000	$3.50
	3,000,000	$24.50	3.000	$3.50
	7,000,000	$24.50	3.000	$3.50
	10,000,000	$24.50	3.000	$3.50
Sewer F Out of City 2479 TORRINGTON LIVESTOCK, 1 Inch Meter	0	$24.92	3.000	$3.64
	1,000	$24.92	3.000	$3.64
	2,000	$24.92	3.000	$3.64
	3,000	$24.92	3.000	$3.64
	4,000	$24.92	3.000	$3.64
	5,000	$24.92	3.000	$3.64
	6,000	$24.92	3.000	$3.64
	7,000	$24.92	3.000	$3.64
	8,000	$24.92	3.000	$3.64
	9,000	$24.92	3.000	$3.64
	10,000	$24.92	3.000	$3.64
	15,000	$24.92	3.000	$3.64
	20,000	$24.92	3.000	$3.64
	30,000	$24.92	3.000	$3.64
	40,000	$24.92	3.000	$3.64
	50,000	$24.92	3.000	$3.64
	60,000	$24.92	3.000	$3.64
	70,000	$24.92	3.000	$3.64
	80,000	$24.92	3.000	$3.64
	90,000	$24.92	3.000	$3.64
	100,000	$24.92	3.000	$3.64
	150,000	$24.92	3.000	$3.64
	200,000	$24.92	3.000	$3.64
	1,000,000	$24.92	3.000	$3.64
	3,000,000	$24.92	3.000	$3.64
	7,000,000	$24.92	3.000	$3.64
	10,000,000	$24.92	3.000	$3.64

Table 1 - Rates

Rates Recommended by GettingGreatRates.com

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer G Out of City 2485	0		0.000	$6.33
	1,000		0.000	$6.33
	2,000		0.000	$6.33
	3,000		0.000	$6.33
	4,000		0.000	$6.33
	5,000		0.000	$6.33
	6,000		0.000	$6.33
	7,000		0.000	$6.33
	8,000		0.000	$6.33
	9,000		0.000	$6.33
	10,000		0.000	$6.33
	15,000		0.000	$6.33
	20,000		0.000	$6.33
	30,000		0.000	$6.33
	40,000		0.000	$6.33
	50,000		0.000	$6.33
	60,000		0.000	$6.33
	70,000		0.000	$6.33
	80,000		0.000	$6.33
	90,000		0.000	$6.33
	100,000		0.000	$6.33
	150,000		0.000	$6.33
	200,000		0.000	$6.33
	1,000,000		0.000	$6.33
	3,000,000		0.000	$6.33
	7,000,000		0.000	$6.33
	10,000,000		0.000	$6.33
Sewer W Hwy 2131	0	$90.87	0.000	$2.93
	1,000	$90.87	0.000	$2.93
	2,000	$90.87	0.000	$2.93
	3,000	$90.87	0.000	$2.93
	4,000	$90.87	0.000	$2.93
	5,000	$90.87	0.000	$2.93
	6,000	$90.87	0.000	$2.93
	7,000	$90.87	0.000	$2.93
	8,000	$90.87	0.000	$2.93
	9,000	$90.87	0.000	$2.93
	10,000	$90.87	0.000	$2.93
	15,000	$90.87	0.000	$2.93
	20,000	$90.87	0.000	$2.93
	30,000	$90.87	0.000	$2.93
	40,000	$90.87	0.000	$2.93
	50,000	$90.87	0.000	$2.93
	60,000	$90.87	0.000	$2.93
	70,000	$90.87	0.000	$2.93
	80,000	$90.87	0.000	$2.93
	90,000	$90.87	0.000	$2.93
	100,000	$90.87	0.000	$2.93
	150,000	$90.87	0.000	$2.93
	200,000	$90.87	0.000	$2.93
	1,000,000	$90.87	0.000	$2.93
	3,000,000	$90.87	0.000	$2.93
	7,000,000	$90.87	0.000	$2.93
	10,000,000	$90.87	0.000	$2.93

Rates That Were in Effect at End of Test Year

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer G Out of City 2485	0	$27.20	3.000	$4.40
	1,000	$27.20	3.000	$4.40
	2,000	$27.20	3.000	$4.40
	3,000	$27.20	3.000	$4.40
	4,000	$27.20	3.000	$4.40
	5,000	$27.20	3.000	$4.40
	6,000	$27.20	3.000	$4.40
	7,000	$27.20	3.000	$4.40
	8,000	$27.20	3.000	$4.40
	9,000	$27.20	3.000	$4.40
	10,000	$27.20	3.000	$4.40
	15,000	$27.20	3.000	$4.40
	20,000	$27.20	3.000	$4.40
	30,000	$27.20	3.000	$4.40
	40,000	$27.20	3.000	$4.40
	50,000	$27.20	3.000	$4.40
	60,000	$27.20	3.000	$4.40
	70,000	$27.20	3.000	$4.40
	80,000	$27.20	3.000	$4.40
	90,000	$27.20	3.000	$4.40
	100,000	$27.20	3.000	$4.40
	150,000	$27.20	3.000	$4.40
	200,000	$27.20	3.000	$4.40
	1,000,000	$27.20	3.000	$4.40
	3,000,000	$27.20	3.000	$4.40
	7,000,000	$27.20	3.000	$4.40
	10,000,000	$27.20	3.000	$4.40
Sewer W Hwy 2131	0	$0.00	0.000	$3.38
	1,000	$0.00	0.000	$3.38
	2,000	$0.00	0.000	$3.38
	3,000	$0.00	0.000	$3.38
	4,000	$0.00	0.000	$3.38
	5,000	$0.00	0.000	$3.38
	6,000	$0.00	0.000	$3.38
	7,000	$0.00	0.000	$3.38
	8,000	$0.00	0.000	$3.38
	9,000	$0.00	0.000	$3.38
	10,000	$0.00	0.000	$3.38
	15,000	$0.00	0.000	$3.38
	20,000	$0.00	0.000	$3.38
	30,000	$0.00	0.000	$3.38
	40,000	$0.00	0.000	$3.38
	50,000	$0.00	0.000	$3.38
	60,000	$0.00	0.000	$3.38
	70,000	$0.00	0.000	$3.38
	80,000	$0.00	0.000	$3.38
	90,000	$0.00	0.000	$3.38
	100,000	$0.00	0.000	$3.38
	150,000	$0.00	0.000	$3.38
	200,000	$0.00	0.000	$3.38
	1,000,000	$0.00	0.000	$3.38
	3,000,000	$0.00	0.000	$3.38
	7,000,000	$0.00	0.000	$3.38
	10,000,000	$0.00	0.000	$3.38

Table 1 - Rates

Rates Recommended by GettingGreatRates.com

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer S Torrington 2132	0	$49.53	0.000	$2.93
	1,000	$49.53	0.000	$2.93
	2,000	$49.53	0.000	$2.93
	3,000	$49.53	0.000	$2.93
	4,000	$49.53	0.000	$2.93
	5,000	$49.53	0.000	$2.93
	6,000	$49.53	0.000	$2.93
	7,000	$49.53	0.000	$2.93
	8,000	$49.53	0.000	$2.93
	9,000	$49.53	0.000	$2.93
	10,000	$49.53	0.000	$2.93
	15,000	$49.53	0.000	$2.93
	20,000	$49.53	0.000	$2.93
	30,000	$49.53	0.000	$2.93
	40,000	$49.53	0.000	$2.93
	50,000	$49.53	0.000	$2.93
	60,000	$49.53	0.000	$2.93
	70,000	$49.53	0.000	$2.93
	80,000	$49.53	0.000	$2.93
	90,000	$49.53	0.000	$2.93
	100,000	$49.53	0.000	$2.93
	150,000	$49.53	0.000	$2.93
	200,000	$49.53	0.000	$2.93
	1,000,000	$49.53	0.000	$2.93
	3,000,000	$49.53	0.000	$2.93
	7,000,000	$49.53	0.000	$2.93
	10,000,000	$49.53	0.000	$2.93
Sewer Huckfeldt 2150, In-city	0	$176.59	0.000	$5.07
	1,000	$176.59	0.000	$5.07
	2,000	$176.59	0.000	$5.07
	3,000	$176.59	0.000	$5.07
	4,000	$176.59	0.000	$5.07
	5,000	$176.59	0.000	$5.07
	6,000	$176.59	0.000	$5.07
	7,000	$176.59	0.000	$5.07
	8,000	$176.59	0.000	$5.07
	9,000	$176.59	0.000	$5.07
	10,000	$176.59	0.000	$5.07
	15,000	$176.59	0.000	$5.07
	20,000	$176.59	0.000	$5.07
	30,000	$176.59	0.000	$5.07
	40,000	$176.59	0.000	$5.07
	50,000	$176.59	0.000	$5.07
	60,000	$176.59	0.000	$5.07
	70,000	$176.59	0.000	$5.07
	80,000	$176.59	0.000	$5.07
	90,000	$176.59	0.000	$5.07
	100,000	$176.59	0.000	$5.07
	150,000	$176.59	0.000	$5.07
	200,000	$176.59	0.000	$5.07
	1,000,000	$176.59	0.000	$5.07
	3,000,000	$176.59	0.000	$5.07
	7,000,000	$176.59	0.000	$5.07
	10,000,000	$176.59	0.000	$5.07

Rates That Were in Effect at End of Test Year

Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sewer S Torrington 2132	0	$0.00	0.000	$2.51
	1,000	$0.00	0.000	$2.51
	2,000	$0.00	0.000	$2.51
	3,000	$0.00	0.000	$2.51
	4,000	$0.00	0.000	$2.51
	5,000	$0.00	0.000	$2.51
	6,000	$0.00	0.000	$2.51
	7,000	$0.00	0.000	$2.51
	8,000	$0.00	0.000	$2.51
	9,000	$0.00	0.000	$2.51
	10,000	$0.00	0.000	$2.51
	15,000	$0.00	0.000	$2.51
	20,000	$0.00	0.000	$2.51
	30,000	$0.00	0.000	$2.51
	40,000	$0.00	0.000	$2.51
	50,000	$0.00	0.000	$2.51
	60,000	$0.00	0.000	$2.51
	70,000	$0.00	0.000	$2.51
	80,000	$0.00	0.000	$2.51
	90,000	$0.00	0.000	$2.51
	100,000	$0.00	0.000	$2.51
	150,000	$0.00	0.000	$2.51
	200,000	$0.00	0.000	$2.51
	1,000,000	$0.00	0.000	$2.51
	3,000,000	$0.00	0.000	$2.51
	7,000,000	$0.00	0.000	$2.51
	10,000,000	$0.00	0.000	$2.51
Sewer Huckfeldt 2150, In-city	0	$0.00	0.000	$2.10
	1,000	$0.00	0.000	$2.10
	2,000	$0.00	0.000	$2.10
	3,000	$0.00	0.000	$2.10
	4,000	$0.00	0.000	$2.10
	5,000	$0.00	0.000	$2.10
	6,000	$0.00	0.000	$2.10
	7,000	$0.00	0.000	$2.10
	8,000	$0.00	0.000	$2.10
	9,000	$0.00	0.000	$2.10
	10,000	$0.00	0.000	$2.10
	15,000	$0.00	0.000	$2.10
	20,000	$0.00	0.000	$2.10
	30,000	$0.00	0.000	$2.10
	40,000	$0.00	0.000	$2.10
	50,000	$0.00	0.000	$2.10
	60,000	$0.00	0.000	$2.10
	70,000	$0.00	0.000	$2.10
	80,000	$0.00	0.000	$2.10
	90,000	$0.00	0.000	$2.10
	100,000	$0.00	0.000	$2.10
	150,000	$0.00	0.000	$2.10
	200,000	$0.00	0.000	$2.10
	1,000,000	$0.00	0.000	$2.10
	3,000,000	$0.00	0.000	$2.10
	7,000,000	$0.00	0.000	$2.10
	10,000,000	$0.00	0.000	$2.10

Table 1 - Rates

Rates Recommended by GettingGreatRates.com					Rates That Were in Effect at End of Test Year				
Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons	Customer Type, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Billing Cycle Minimum Charge	Usage Allowance in 1,000 Gallons	Unit Charge per 1,000 Gallons
Sub-customers in Multi-unit Facilities In City 2100, 2471, 2472, 2473, 2475	0	$6.75	0.000	$0.00	Sub-customers in Multi-unit Facilities In City 2100, 2471, 2472, 2473, 2475	0	$21.53	0.000	$0.00
Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter	0	$219.49	0.000	$6.33	Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter	0	$27.20	0.000	$4.40
	1,000	$219.49	0.000	$6.33		1,000	$27.20	0.000	$4.40
	2,000	$219.49	0.000	$6.33		2,000	$27.20	0.000	$4.40
	3,000	$219.49	0.000	$6.33		3,000	$27.20	0.000	$4.40
	4,000	$219.49	0.000	$6.33		4,000	$27.20	0.000	$4.40
	5,000	$219.49	0.000	$6.33		5,000	$27.20	0.000	$4.40
	6,000	$219.49	0.000	$6.33		6,000	$27.20	0.000	$4.40
	7,000	$219.49	0.000	$6.33		7,000	$27.20	0.000	$4.40
	8,000	$219.49	0.000	$6.33		8,000	$27.20	0.000	$4.40
	9,000	$219.49	0.000	$6.33		9,000	$27.20	0.000	$4.40
	10,000	$219.49	0.000	$6.33		10,000	$27.20	0.000	$4.40
	15,000	$219.49	0.000	$6.33		15,000	$27.20	0.000	$4.40
	20,000	$219.49	0.000	$6.33		20,000	$27.20	0.000	$4.40
	30,000	$219.49	0.000	$6.33		30,000	$27.20	0.000	$4.40
	40,000	$219.49	0.000	$6.33		40,000	$27.20	0.000	$4.40
	50,000	$219.49	0.000	$6.33		50,000	$27.20	0.000	$4.40
	60,000	$219.49	0.000	$6.33		60,000	$27.20	0.000	$4.40
	70,000	$219.49	0.000	$6.33		70,000	$27.20	0.000	$4.40
	80,000	$219.49	0.000	$6.33		80,000	$27.20	0.000	$4.40
	90,000	$219.49	0.000	$6.33		90,000	$27.20	0.000	$4.40
	100,000	$219.49	0.000	$6.33		100,000	$27.20	0.000	$4.40
	150,000	$219.49	0.000	$6.33		150,000	$27.20	0.000	$4.40
	200,000	$219.49	0.000	$6.33		200,000	$27.20	0.000	$4.40
	1,000,000	$219.49	0.000	$6.33		1,000,000	$27.20	0.000	$4.40
	3,000,000	$219.49	0.000	$6.33		3,000,000	$27.20	0.000	$4.40
	7,000,000	$219.49	0.000	$6.33		7,000,000	$27.20	0.000	$4.40
	10,000,000	$219.49	0.000	$6.33		10,000,000	$27.20	0.000	$4.40

Table 2 - Test Year Usage

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table shows usage by all customers during the test year.

Test year = the one-year period being analyzed, which starts: 7/1/2015

Residential meter readings per year: 12

Other customer meter readings per year: 12

Date this scenario created: 11/2/2017

Bills sent per year: 12

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sewer A & Residential In City 2100, 2110, 2120, 2410, 2412, 2460	0	999	1,000	0.994	27,934	27,755,000	179	0	15	0.5%	12.0%
	1,000	1,999	1,000	1.000	27,755	27,747,000	8	8,000	1	0.0%	12.0%
	2,000	2,999	1,000	1.000	27,747	27,738,000	9	18,000	1	0.0%	12.0%
	3,000	3,999	1,000	0.424	27,738	11,768,000	15,970	47,910,000	1,331	44.6%	5.1%
	4,000	4,999	1,000	0.656	11,768	7,715,000	4,053	16,212,000	338	11.3%	3.3%
	5,000	5,999	1,000	0.628	7,715	4,845,000	2,870	14,350,000	239	8.0%	2.1%
	6,000	6,999	1,000	0.658	4,845	3,190,000	1,655	9,930,000	138	4.6%	1.4%
	7,000	7,999	1,000	0.646	3,190	2,060,000	1,130	7,910,000	94	3.2%	0.9%
	8,000	8,999	1,000	0.717	2,060	1,476,000	584	4,672,000	49	1.6%	0.6%
	9,000	9,999	1,000	0.728	1,476	1,074,000	402	3,618,000	34	1.1%	0.5%
	10,000	14,999	1,000	2.696	1,074	2,896,000	668	7,546,000	56	1.9%	1.3%
	15,000	19,999	1,000	3.906	406	1,586,000	152	2,596,000	13	0.4%	0.7%
	20,000	29,999	1,000	7.472	254	1,898,000	107	2,568,000	9	0.3%	0.8%
	30,000	39,999	1,000	8.993	147	1,322,000	36	1,292,000	3	0.1%	0.6%
	40,000	49,999	1,000	9.027	111	1,002,000	15	642,000	1	0.0%	0.4%
	50,000	59,999	1,000	8.823	96	847,000	13	667,000	1	0.0%	0.4%
	60,000	69,999	1,000	8.699	83	722,000	17	1,082,000	1	0.0%	0.3%
	70,000	79,999	1,000	10.000	66	660,000	0	0	0	0.0%	0.3%
	80,000	89,999	1,000	10.000	66	660,000	0	0	0	0.0%	0.3%
	90,000	99,999	1,000	7.636	66	504,000	18	1,644,000	2	0.1%	0.2%
	100,000	149,999	1,000	47.354	48	2,273,000	10	1,373,000	1	0.0%	1.0%
	150,000	199,999	1,000	35.132	38	1,335,000	17	2,835,000	1	0.0%	0.6%
	200,000	999,999	1,000	42.000	21	882,000	21	5,082,000	2	0.1%	0.4%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		144,704	131,955,000	27,934	131,955,000	2,328	78.0%	57.2%
Sewer B 2470	0	999	1,000	1.000	60	60,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	60	60,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	60	60,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	60	60,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	60	60,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	0.983	60	59,000	1	5,000	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	59	59,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	0.966	59	57,000	2	14,000	0	0.0%	0.0%
	8,000	8,999	1,000	0.982	57	56,000	1	8,000	0	0.0%	0.0%
	9,000	9,999	1,000	0.982	56	55,000	1	9,000	0	0.0%	0.0%
	10,000	14,999	1,000	4.891	55	269,000	2	24,000	0	0.0%	0.1%
	15,000	19,999	1,000	5.000	53	265,000	0	0	0	0.0%	0.1%
	20,000	29,999	1,000	9.604	53	509,000	3	69,000	0	0.0%	0.2%
	30,000	39,999	1,000	9.720	50	486,000	2	66,000	0	0.0%	0.2%
	40,000	49,999	1,000	7.333	48	352,000	20	872,000	2	0.1%	0.2%
	50,000	59,999	1,000	9.143	28	256,000	4	216,000	0	0.0%	0.1%
	60,000	69,999	1,000	9.750	24	234,000	1	64,000	0	0.0%	0.1%
	70,000	79,999	1,000	9.522	23	219,000	2	149,000	0	0.0%	0.1%
	80,000	89,999	1,000	9.095	21	191,000	2	161,000	0	0.0%	0.1%
	90,000	99,999	1,000	8.947	19	170,000	2	180,000	0	0.0%	0.1%
	100,000	149,999	1,000	41.235	17	701,000	5	601,000	0	0.0%	0.3%
	150,000	199,999	1,000	42.667	12	512,000	3	512,000	0	0.0%	0.2%
	200,000	999,999	1,000	168.556	9	1,517,000	9	3,317,000	1	0.0%	0.7%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		1,003	6,267,000	60	6,267,000	5	0.2%	2.7%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sewer C 2471	0	999	1,000	0.780	1,614	1,258,380	370	14,380	31	1.0%	0.5%
	1,000	1,999	1,000	0.748	1,244	930,710	316	318,710	26	0.9%	0.4%
	2,000	2,999	1,000	0.856	928	794,750	138	280,750	12	0.4%	0.3%
	3,000	3,999	1,000	0.401	790	317,000	476	1,431,000	40	1.3%	0.1%
	4,000	4,999	1,000	0.826	314	259,400	55	220,400	5	0.2%	0.1%
	5,000	5,999	1,000	0.836	259	216,500	43	215,500	4	0.1%	0.1%
	6,000	6,999	1,000	0.745	216	161,000	55	330,000	5	0.2%	0.1%
	7,000	7,999	1,000	0.702	161	113,000	48	336,000	4	0.1%	0.0%
	8,000	8,999	1,000	0.726	113	82,000	32	257,000	3	0.1%	0.0%
	9,000	9,999	1,000	0.926	81	75,000	6	54,000	1	0.0%	0.0%
	10,000	14,999	1,000	3.667	75	275,000	31	365,000	3	0.1%	0.1%
	15,000	19,999	1,000	4.136	44	182,000	12	202,000	1	0.0%	0.1%
	20,000	29,999	1,000	6.656	32	213,000	17	403,000	1	0.0%	0.1%
	30,000	39,999	1,000	9.733	15	146,000	2	76,000	0	0.0%	0.1%
	40,000	49,999	1,000	9.308	13	121,000	1	41,000	0	0.0%	0.1%
	50,000	59,999	1,000	9.667	12	116,000	1	56,000	0	0.0%	0.1%
	60,000	69,999	1,000	9.545	11	105,000	1	65,000	0	0.0%	0.0%
	70,000	79,999	1,000	7.000	10	70,000	6	450,000	1	0.0%	0.0%
	80,000	89,999	1,000	7.000	4	28,000	2	168,000	0	0.0%	0.0%
	90,000	99,999	1,000	3.000	2	6,000	2	186,000	0	0.0%	0.0%
	100,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		5,938	5,469,740	1,614	5,469,740	135	4.5%	2.4%
Sewer D 2472	0	999	1,000	0.868	480	416,690	69	5,690	6	0.2%	0.2%
	1,000	1,999	1,000	0.816	411	335,330	76	76,330	6	0.2%	0.1%
	2,000	2,999	1,000	0.860	335	288,000	47	94,000	4	0.1%	0.1%
	3,000	3,999	1,000	0.840	288	242,000	46	138,000	4	0.1%	0.1%
	4,000	4,999	1,000	0.822	242	199,000	43	172,000	4	0.1%	0.1%
	5,000	5,999	1,000	0.990	199	197,000	2	10,000	0	0.0%	0.1%
	6,000	6,999	1,000	0.964	197	190,000	7	42,000	1	0.0%	0.1%
	7,000	7,999	1,000	0.905	190	172,000	18	126,000	2	0.1%	0.1%
	8,000	8,999	1,000	0.953	172	164,000	8	64,000	1	0.0%	0.1%
	9,000	9,999	1,000	0.945	164	155,000	9	81,000	1	0.0%	0.1%
	10,000	14,999	1,000	4.787	155	742,000	12	147,000	1	0.0%	0.3%
	15,000	19,999	1,000	4.664	143	667,000	18	312,000	2	0.1%	0.3%
	20,000	29,999	1,000	8.688	125	1,086,000	21	466,000	2	0.1%	0.5%
	30,000	39,999	1,000	8.865	104	922,000	20	682,000	2	0.1%	0.4%
	40,000	49,999	1,000	7.905	84	664,000	33	1,474,000	3	0.1%	0.3%
	50,000	59,999	1,000	8.431	51	430,000	13	700,000	1	0.0%	0.2%
	60,000	69,999	1,000	6.842	38	260,000	20	1,280,000	2	0.1%	0.1%
	70,000	79,999	1,000	8.167	18	147,000	6	447,000	1	0.0%	0.1%
	80,000	89,999	1,000	7.583	12	91,000	3	241,000	0	0.0%	0.0%
	90,000	99,999	1,000	8.889	9	80,000	1	90,000	0	0.0%	0.0%
	100,000	149,999	1,000	21.500	8	172,000	6	672,000	1	0.0%	0.1%
	150,000	199,999	1,000	34.000	2	68,000	2	368,000	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		3,427	7,688,020	480	7,688,020	40	1.3%	3.3%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sewer E 2473	0	999	1,000	0.918	428	392,690	41	5,690	3	0.1%	0.2%
	1,000	1,999	1,000	0.861	387	333,330	54	54,330	5	0.2%	0.1%
	2,000	2,999	1,000	0.887	333	295,500	38	76,500	3	0.1%	0.1%
	3,000	3,999	1,000	0.620	295	183,000	115	348,000	10	0.3%	0.1%
	4,000	4,999	1,000	0.922	180	166,000	14	56,000	1	0.0%	0.1%
	5,000	5,999	1,000	0.828	166	137,500	29	145,500	2	0.1%	0.1%
	6,000	6,999	1,000	0.774	137	106,000	31	186,000	3	0.1%	0.0%
	7,000	7,999	1,000	0.906	106	96,000	10	70,000	1	0.0%	0.0%
	8,000	8,999	1,000	0.958	96	92,000	4	32,000	0	0.0%	0.0%
	9,000	9,999	1,000	0.967	92	89,000	3	27,000	0	0.0%	0.0%
	10,000	14,999	1,000	4.236	89	377,000	23	277,000	2	0.1%	0.2%
	15,000	19,999	1,000	4.727	66	312,000	7	122,000	1	0.0%	0.1%
	20,000	29,999	1,000	8.661	59	511,000	13	311,000	1	0.0%	0.2%
	30,000	39,999	1,000	9.130	46	420,000	5	160,000	0	0.0%	0.2%
	40,000	49,999	1,000	9.634	41	395,000	3	135,000	0	0.0%	0.2%
	50,000	59,999	1,000	9.605	38	365,000	2	105,000	0	0.0%	0.2%
	60,000	69,999	1,000	9.889	36	356,000	1	66,000	0	0.0%	0.2%
	70,000	79,999	1,000	9.771	35	342,000	2	152,000	0	0.0%	0.1%
	80,000	89,999	1,000	9.697	33	320,000	1	80,000	0	0.0%	0.1%
	90,000	99,999	1,000	10.000	32	320,000	0	0	0	0.0%	0.1%
	100,000	149,999	1,000	44.188	32	1,414,000	8	1,014,000	1	0.0%	0.6%
	150,000	199,999	1,000	44.333	24	1,064,000	6	1,064,000	1	0.0%	0.5%
	200,000	999,999	1,000	548.167	18	9,867,000	6	1,467,000	1	0.0%	4.3%
	1,000,000	2,999,999	1,000	1,140.250	12	13,683,000	12	25,683,000	1	0.0%	5.9%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		2,781	31,637,020	428	31,637,020	36	1.2%	13.7%
Sewer F 2474	0	999	1,000	0.991	228	226,000	2	0	0	0.0%	0.1%
	1,000	1,999	1,000	0.996	226	225,000	1	1,000	0	0.0%	0.1%
	2,000	2,999	1,000	1.000	225	225,000	0	0	0	0.0%	0.1%
	3,000	3,999	1,000	0.929	225	209,000	16	48,000	1	0.0%	0.1%
	4,000	4,999	1,000	1.000	209	209,000	0	0	0	0.0%	0.1%
	5,000	5,999	1,000	0.986	209	206,000	3	15,000	0	0.0%	0.1%
	6,000	6,999	1,000	0.922	206	190,000	16	96,000	1	0.0%	0.1%
	7,000	7,999	1,000	0.974	190	185,000	5	35,000	0	0.0%	0.1%
	8,000	8,999	1,000	0.876	185	162,000	23	184,000	2	0.1%	0.1%
	9,000	9,999	1,000	0.907	162	147,000	15	135,000	1	0.0%	0.1%
	10,000	14,999	1,000	4.565	147	671,000	20	236,000	2	0.1%	0.3%
	15,000	19,999	1,000	3.827	127	486,000	44	731,000	4	0.1%	0.2%
	20,000	29,999	1,000	7.446	83	618,000	33	778,000	3	0.1%	0.3%
	30,000	39,999	1,000	8.600	50	430,000	12	410,000	1	0.0%	0.2%
	40,000	49,999	1,000	7.974	38	303,000	10	423,000	1	0.0%	0.1%
	50,000	59,999	1,000	8.071	28	226,000	8	426,000	1	0.0%	0.1%
	60,000	69,999	1,000	7.450	20	149,000	7	439,000	1	0.0%	0.1%
	70,000	79,999	1,000	9.308	13	121,000	1	71,000	0	0.0%	0.1%
	80,000	89,999	1,000	8.667	12	104,000	2	164,000	0	0.0%	0.0%
	90,000	99,999	1,000	9.300	10	93,000	1	93,000	0	0.0%	0.0%
	100,000	149,999	1,000	25.222	9	227,000	9	1,127,000	1	0.0%	0.1%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		2,602	5,412,000	228	5,412,000	19	0.6%	2.3%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sewer G 2475	0	999	1,000	0.987	77	76,000	1	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	76	76,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	0.987	76	75,000	1	2,000	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	75	75,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	75	75,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	0.987	75	74,000	1	5,000	0	0.0%	0.0%
	6,000	6,999	1,000	0.986	74	73,000	1	6,000	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	73	73,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	0.959	73	70,000	3	24,000	0	0.0%	0.0%
	9,000	9,999	1,000	0.929	70	65,000	5	45,000	0	0.0%	0.0%
	10,000	14,999	1,000	3.831	65	249,000	23	269,000	2	0.1%	0.1%
	15,000	19,999	1,000	4.000	42	168,000	14	238,000	1	0.0%	0.1%
	20,000	29,999	1,000	6.893	28	193,000	12	273,000	1	0.0%	0.1%
	30,000	39,999	1,000	6.625	16	106,000	8	266,000	1	0.0%	0.0%
	40,000	49,999	1,000	8.500	8	68,000	2	88,000	0	0.0%	0.0%
	50,000	59,999	1,000	7.833	6	47,000	2	107,000	0	0.0%	0.0%
	60,000	69,999	1,000	8.000	4	32,000	1	62,000	0	0.0%	0.0%
	70,000	79,999	1,000	4.333	3	13,000	2	143,000	0	0.0%	0.0%
	80,000	89,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	100,000	149,999	1,000	39.000	1	39,000	1	139,000	0	0.0%	0.0%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		919	1,667,000	77	1,667,000	6	0.2%	0.7%
Sewer Residential Out of City 2101	0	999	1,000	0.989	95	94,000	1	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	94	94,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	94	94,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	0.787	94	74,000	20	60,000	2	0.1%	0.0%
	4,000	4,999	1,000	0.838	74	62,000	12	48,000	1	0.0%	0.0%
	5,000	5,999	1,000	0.597	62	37,000	25	125,000	2	0.1%	0.0%
	6,000	6,999	1,000	0.568	37	21,000	16	96,000	1	0.0%	0.0%
	7,000	7,999	1,000	0.619	21	13,000	8	56,000	1	0.0%	0.0%
	8,000	8,999	1,000	1.000	13	13,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	0.000	13	0	13	117,000	1	0.0%	0.0%
	10,000	14,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	30,000	39,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	40,000	49,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	50,000	59,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	60,000	69,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	100,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		597	502,000	95	502,000	8	0.3%	0.2%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sewer C Out of City 2476, 2481	0	999	1,000	0.889	36	32,000	4	0	0	0.0%	0.0%
	1,000	1,999	1,000	0.844	32	27,000	5	5,000	0	0.0%	0.0%
	2,000	2,999	1,000	0.852	27	23,000	4	8,000	0	0.0%	0.0%
	3,000	3,999	1,000	0.870	23	20,000	3	9,000	0	0.0%	0.0%
	4,000	4,999	1,000	0.850	20	17,000	3	12,000	0	0.0%	0.0%
	5,000	5,999	1,000	0.824	17	14,000	3	15,000	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	14	14,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	14	14,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	0.857	14	12,000	2	16,000	0	0.0%	0.0%
	9,000	9,999	1,000	0.917	12	11,000	1	9,000	0	0.0%	0.0%
	10,000	14,999	1,000	2.727	11	30,000	8	95,000	1	0.0%	0.0%
	15,000	19,999	1,000	5.000	3	15,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	6.667	3	20,000	2	50,000	0	0.0%	0.0%
	30,000	39,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	40,000	49,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	50,000	59,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	60,000	69,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	10.000	1	10,000	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	7.000	1	7,000	1	97,000	0	0.0%	0.0%
	100,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		233	316,000	36	316,000	3	0.1%	0.1%
Sewer D Out of City 2477, 2482	0	999	1,000	0.933	30	28,000	2	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	28	28,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	28	28,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	0.857	28	24,000	4	12,000	0	0.0%	0.0%
	4,000	4,999	1,000	0.792	24	19,000	5	20,000	0	0.0%	0.0%
	5,000	5,999	1,000	0.737	19	14,000	5	25,000	0	0.0%	0.0%
	6,000	6,999	1,000	0.929	14	13,000	1	6,000	0	0.0%	0.0%
	7,000	7,999	1,000	0.923	13	12,000	1	7,000	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	30,000	39,999	1,000	6.000	12	72,000	7	232,000	1	0.0%	0.0%
	40,000	49,999	1,000	6.200	5	31,000	4	181,000	0	0.0%	0.0%
	50,000	59,999	1,000	1.000	1	1,000	1	51,000	0	0.0%	0.0%
	60,000	69,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	100,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		262	534,000	30	534,000	3	0.1%	0.2%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sewer E Out of City 2478, 2483	0	999	1,000	0.333	36	12,000	24	0	2	0.1%	0.0%
	1,000	1,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	0.583	12	7,000	5	20,000	0	0.0%	0.0%
	5,000	5,999	1,000	0.857	7	6,000	1	5,000	0	0.0%	0.0%
	6,000	6,999	1,000	0.667	6	4,000	2	12,000	0	0.0%	0.0%
	7,000	7,999	1,000	0.750	4	3,000	1	7,000	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	3	3,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	3	3,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	4.000	3	12,000	1	12,000	0	0.0%	0.0%
	15,000	19,999	1,000	2.500	2	5,000	1	15,000	0	0.0%	0.0%
	20,000	29,999	1,000	0.000	1	0	1	20,000	0	0.0%	0.0%
	30,000	39,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	40,000	49,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	50,000	59,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	60,000	69,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	100,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		113	91,000	36	91,000	3	0.1%	0.0%
Sewer F Out of City 2479 TORRINGTON LIVESTOCK, 1 Inch Meter	0	999	1,000	0.833	12	10,000	2	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	10	10,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	10	10,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	10	10,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	10	10,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	0.900	10	9,000	1	5,000	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	9	9,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	0.778	9	7,000	2	14,000	0	0.0%	0.0%
	8,000	8,999	1,000	0.857	7	6,000	1	8,000	0	0.0%	0.0%
	9,000	9,999	1,000	0.833	6	5,000	1	9,000	0	0.0%	0.0%
	10,000	14,999	1,000	2.000	5	10,000	5	60,000	0	0.0%	0.0%
	15,000	19,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	30,000	39,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	40,000	49,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	50,000	59,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	60,000	69,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	100,000	149,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		98	96,000	12	96,000	1	0.0%	0.0%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sewer G Out of City 2485	0	999	1,000	1.000	24	24,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	24	24,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	24	24,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	0.833	24	20,000	4	12,000	0	0.0%	0.0%
	4,000	4,999	1,000	0.750	20	15,000	5	20,000	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	15	15,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	0.933	15	14,000	1	6,000	0	0.0%	0.0%
	7,000	7,999	1,000	0.857	14	12,000	2	14,000	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	4.917	12	59,000	1	19,000	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	11	110,000	0	0	0	0.0%	0.0%
	30,000	39,999	1,000	9.182	11	101,000	1	31,000	0	0.0%	0.0%
	40,000	49,999	1,000	7.100	10	71,000	4	171,000	0	0.0%	0.0%
	50,000	59,999	1,000	4.833	6	29,000	4	209,000	0	0.0%	0.0%
	60,000	69,999	1,000	10.000	2	20,000	0	0	0	0.0%	0.0%
	70,000	79,999	1,000	10.000	2	20,000	0	0	0	0.0%	0.0%
	80,000	89,999	1,000	10.000	2	20,000	0	0	0	0.0%	0.0%
	90,000	99,999	1,000	10.000	2	20,000	0	0	0	0.0%	0.0%
	100,000	149,999	1,000	20.500	2	41,000	2	241,000	0	0.0%	0.0%
	150,000	199,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		256	723,000	24	723,000	2	0.1%	0.3%
Sewer W Hwy 2131	0	999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	30,000	39,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	40,000	49,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	50,000	59,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	60,000	69,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	70,000	79,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	80,000	89,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	90,000	99,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	100,000	149,999	1,000	50.000	12	600,000	0	0	0	0.0%	0.3%
	150,000	199,999	1,000	50.000	12	600,000	0	0	0	0.0%	0.3%
	200,000	999,999	1,000	743.160	12	8,917,923	6	5,317,923	1	0.0%	3.9%
	1,000,000	2,999,999	1,000	856.067	6	5,136,400	6	11,136,400	1	0.0%	2.2%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		282	16,454,323	12	16,454,323	1	0.0%	7.1%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sewer S Torrington 2132	0	999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	30,000	39,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	40,000	49,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	50,000	59,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	60,000	69,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	70,000	79,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	80,000	89,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	90,000	99,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	100,000	149,999	1,000	50.000	12	600,000	0	0	0	0.0%	0.3%
	150,000	199,999	1,000	50.000	12	600,000	0	0	0	0.0%	0.3%
	200,000	999,999	1,000	730.167	12	8,762,000	9	8,162,000	1	0.0%	3.8%
	1,000,000	2,999,999	1,000	1,443.000	3	4,329,000	1	1,329,000	0	0.0%	1.9%
	3,000,000	6,999,999	1,000	1,125.500	2	2,251,000	2	8,251,000	0	0.0%	1.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		281	17,742,000	12	17,742,000	1	0.0%	7.7%
Sewer Huckfeldt 2150, In-city	0	999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	30,000	39,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	40,000	49,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	50,000	59,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	60,000	69,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	70,000	79,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	80,000	89,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	90,000	99,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	100,000	149,999	1,000	38.784	12	465,412	4	465,412	0	0.0%	0.2%
	150,000	199,999	1,000	21.634	8	173,072	8	1,373,072	1	0.0%	0.1%
	200,000	999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
			Monthly and Annual Subtotals:		260	1,838,484	12	1,838,484	1	0.0%	0.8%

Table 2 - Test Year Usage

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Conversion Factor for Billable Units	Avg. Use in Each Volume Range in 1,000 Gallons	Count of Bills With ANY Volume in Each Range	Total Annual Use in Each Volume Range in Gallons	Count of Bills Where Volume "Maxed Out" in Each Range	Volume of Bills Where Volume "Maxed Out" in Each Range	# of Customers With Volume That "Maxed Out" in Each Range	% of Customers Averaged This Volume of Use	% of Total Use at This Average Volume
Sub-customers in Multi-unit Facilities In City 2100, 2471, 2472, 2473, 2475	0	0	1,000	0.000	4,704	0	4,704	0	392	13.1%	0.0%
				Monthly and Annual Subtotals:	4,704	0	4,704	0	392	13.1%	0.0%
Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter	0	999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	1,000	1,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	2,000	2,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	3,000	3,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	4,000	4,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	5,000	5,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	6,000	6,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	7,000	7,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	8,000	8,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	9,000	9,999	1,000	1.000	12	12,000	0	0	0	0.0%	0.0%
	10,000	14,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	15,000	19,999	1,000	5.000	12	60,000	0	0	0	0.0%	0.0%
	20,000	29,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	30,000	39,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	40,000	49,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	50,000	59,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	60,000	69,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	70,000	79,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	80,000	89,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	90,000	99,999	1,000	10.000	12	120,000	0	0	0	0.0%	0.1%
	100,000	149,999	1,000	48.583	12	583,000	1	133,000	0	0.0%	0.3%
	150,000	199,999	1,000	30.364	11	334,000	6	984,000	1	0.0%	0.1%
	200,000	999,999	1,000	50.600	5	253,000	5	1,253,000	0	0.0%	0.1%
	1,000,000	2,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	3,000,000	6,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	7,000,000	9,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
	10,000,000	99,999,999	1,000	0.000	0	0	0	0	0	0.0%	0.0%
				Monthly and Annual Subtotals:	268	2,370,000	12	2,370,000	1	0.0%	1.0%
				Grand Totals:	168,728	230,762,587	35,806		2,984	100%	100%

Table 3 - Operating Incomes
(and User Base Data)
Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table depicts user statistics, customer growth, and system incomes and across the board "inflationary" style rate increases through the 10th year.

Annual Median Household Income (AMHI)

$43,890 Census Bureau estimate of AMHI for the year: 2013

$30,136 Census Bureau estimate of AMHI for the year: 2000

$13,754 AMHI growth during this time period

3.51% Simple annual income growth rate during this time period (used to project incomes into the future)

Test Year Growth of Customer Base and Average Tap Fee Paid per Connection

2 Number of new taps or installations made during the test year

$0 Average tap or installation fee assessed during the test year

The gray highlighted row below shows the rate revenue increase for each year beyond the initial rate adjustment year. Unless stated otherwise, these should be across-the-board increases to all rates and fees and that should continue until a new rate analysis is done.

In the "Analysis Year" column below (heading highlighted blue), revenues will be collected at the now-current rates for the first part of the year and the modeled rates for the last part of the year. The change-over from the current rates to new rates is modeled to happen on the date near the top of Table 10. Thus, the revenues shown in the last column of that table are "blended" revenues; part collected at the old rates and part collected at the new rates. It was then assumed that all rate adjustments made after the initial (major) adjustment will be done annually on approximately the anniversary of the first adjustment.

User (Customer) Basic Data

(First year balances and incomes are actual, subsequent years are projected.)	Infla./De-flation (–) Factor	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
Average Number of Customers for the Year	N.A.	2984	2987	2989	2992	2994	2997	2999	3002	3004	3007	3009	3012
Customers Added/Lost During the Year	N.A.	2.0	3.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Customer Growth or Loss Rate	N.A.	0.07%	0.10%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%
Rate Increases Projected for Future Years	N.A.	N.A.	N.A.	0.0%	15.0%	15.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%

How User Charge Fees Were Calculated, Accounting for New Customers and Future Rate Increases

Actual or Calculated Sales Revenues		$1,197,161	$1,197,667	$1,381,612	$1,590,183	$1,830,239	$1,941,673	$2,059,891	$2,185,304	$2,318,352	$2,459,498	$2,609,235	$2,768,087
Additional Sales Revenues From New Customers			$3	$1,155	$1,330	$1,528	$1,620	$1,717	$1,820	$1,929	$2,045	$2,168	$2,298
Total Calculated Revenues (User Charge Fees)		$1,197,161	$1,197,670	$1,382,767	$1,591,512	$1,831,767	$1,943,293	$2,061,608	$2,187,124	$2,320,281	$2,461,543	$2,611,403	$2,770,385

Operating Incomes

User Charge Fees	N.A.	$1,161,459	$1,161,952	$1,341,530	$1,544,050	$1,777,140	$1,885,339	$2,000,125	$2,121,899	$2,251,084	$2,388,133	$2,533,524	$2,687,765
Late Payment Charge	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-37-200 SEWER TAP FEES (Current Rate Structure)	% Above	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1	$2
52-37-200 SEWER TAP FEES (Recommended Rate Structure)	% Above	$0	$5	$1,508	$1,508	$1,508	$1,508	$1,508	$1,508	$1,508	$1,508	$1,508	$1,508
Interest Income	N.A.	$0	$43,768	$45,171	$48,654	$29,834	$27,980	$14,955	$88	$2,641	$5,623	$9,942	$15,633
52-37-210 WDOC MOU FIXED RATE	N.A.	$40,908	$40,908	$40,908	$40,908	$40,908	$40,908	$40,908	$40,908	$40,908	$40,908	$40,908	$40,908
52-37-300 SEWER MISCELLANEOUS INCOME	N.A.	$22,497	$22,497	$22,497	$22,497	$22,497	$22,497	$22,497	$22,497	$22,497	$22,497	$22,497	$22,497
52-37-400 OPTIONAL SALES TAX	N.A.	$40,067	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
52-37-500 CDBG GRANT INCOME	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-37-600 ST LAND OFF- LAGOON	N.A.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-37-900 CASH CARRYOVER	N.A.	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv	Table 14, Cash & Cash Equiv
Total Operating Incomes		**$1,264,931**	**$1,274,130**	**$1,456,613**	**$1,662,616**	**$1,876,885**	**$1,983,231**	**$2,084,992**	**$2,191,899**	**$2,323,637**	**$2,463,669**	**$2,613,379**	**$2,773,313**

Table 4 - Operating Costs
(and Net Income)

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table depicts expenses during the test year, this year and for the next 10 years. Some future costs will experience inflation. Those costs that go up as use goes up are increased by the cost inflation factor plus the growth rate in users.

(First year costs and net incomes are actual, subsequent years are projected.)	Infla./De-flation (–) Factor	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
52-40-110 SALARIES AND WAGES	4.0%	$188,024	$195,545	$203,367	$211,502	$219,962	$228,760	$237,910	$247,427	$257,324	$267,617	$278,322	$289,454
52-40-111 SEASONAL	4.0%	$2,532	$2,633	$2,739	$2,848	$2,962	$3,081	$3,204	$3,332	$3,465	$3,604	$3,748	$3,898
52-40-121 OVERTIME	4.0%	$8,706	$9,054	$9,416	$9,793	$10,185	$10,592	$11,016	$11,456	$11,914	$12,391	$12,887	$13,402
52-40-122 STANDBY	4.0%	$3,875	$4,030	$4,191	$4,359	$4,533	$4,715	$4,903	$5,099	$5,303	$5,515	$5,736	$5,965
52-40-132 FICA	4.0%	$15,097	$15,701	$16,329	$16,982	$17,661	$18,367	$19,102	$19,866	$20,661	$21,487	$22,347	$23,241
52-40-134 WORKER'S COMPENSATION	4.0%	$4,936	$5,134	$5,339	$5,553	$5,775	$6,006	$6,246	$6,496	$6,756	$7,026	$7,307	$7,599
52-40-136 RETIREMENT	4.0%	$33,340	$34,674	$36,061	$37,503	$39,004	$40,564	$42,186	$43,874	$45,629	$47,454	$49,352	$51,326
52-40-138 INSURANCE	4.0%	$62,517	$65,018	$67,618	$70,323	$73,136	$76,061	$79,104	$82,268	$85,559	$88,981	$92,540	$96,242
52-40-140 SELECT-FLEX	4.0%	$81	$84	$88	$91	$95	$99	$102	$107	$111	$115	$120	$125
52-40-142 LIABILITY INS	4.0%	$1,077	$1,120	$1,165	$1,212	$1,260	$1,311	$1,363	$1,418	$1,474	$1,533	$1,595	$1,658
52-40-144 LIFE INSURANCE	4.0%	$403	$419	$435	$453	$471	$490	$509	$530	$551	$573	$596	$620
52-40-190 UNIFORM EXPENSE	4.0%	$769	$799	$831	$865	$899	$935	$973	$1,011	$1,052	$1,094	$1,138	$1,183
52-40-200 INTEREST EXPENSE	4.0%	$4,242	$4,411	$4,588	$4,771	$4,962	$5,161	$5,367	$5,582	$5,805	$6,037	$6,279	$6,530
52-40-210 POSTAGE	4.0%	$2,572	$2,675	$2,782	$2,893	$3,009	$3,129	$3,254	$3,384	$3,520	$3,660	$3,807	$3,959
52-40-220 SMALL TOOLS	4.0%	$550	$572	$595	$619	$644	$669	$696	$724	$753	$783	$814	$847
52-40-240 ADVERTISING	4.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-40-245 LEGAL NOTICES	4.0%	$50	$52	$54	$57	$59	$61	$64	$66	$69	$72	$75	$78
52-40-250 TELEPHONE	4.0%	$86	$89	$93	$97	$100	$104	$109	$113	$117	$122	$127	$132
52-40-300 PROFESSIONAL & TECHNICAL SERV	4.0%	$4,530	$4,711	$4,899	$5,095	$5,299	$5,511	$5,732	$5,961	$6,199	$6,447	$6,705	$6,974
52-40-340 ADMINISTRATIVE FEES	4.0%	$228,564	$237,707	$247,215	$257,103	$267,388	$278,083	$289,206	$300,775	$312,806	$325,318	$338,331	$351,864
52-40-400 UTILITIES (GAS)	4.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-40-410 UTILITIES (ELECTRIC)	4.0%	$77,705	$80,813	$84,045	$87,407	$90,903	$94,540	$98,321	$102,254	$106,344	$110,598	$115,022	$119,623
52-40-440 INSURANCE & BONDS	4.0%	$9,806	$10,199	$10,607	$11,031	$11,472	$11,931	$12,408	$12,905	$13,421	$13,958	$14,516	$15,097
52-40-450 INSURANCE UNDER DEDUCTIBLE	4.0%	$50	$52	$54	$56	$58	$61	$63	$66	$68	$71	$74	$77
52-40-480 TRAVEL EXPENSE	4.0%	$251	$261	$271	$282	$293	$305	$317	$330	$343	$357	$371	$386
52-40-510 INFORMATION TECHNOLOGY	4.0%	$1,397	$1,453	$1,511	$1,571	$1,634	$1,699	$1,767	$1,838	$1,911	$1,988	$2,067	$2,150
52-40-530 HEALTH & SAFETY	4.0%	$2,308	$2,401	$2,497	$2,597	$2,700	$2,808	$2,921	$3,038	$3,159	$3,285	$3,417	$3,554
52-40-540 RADIO & PAGERS	4.0%	$35	$36	$38	$39	$41	$43	$44	$46	$48	$50	$52	$54
52-40-550 TRAINING & EDUCATION	4.0%	$433	$450	$468	$487	$507	$527	$548	$570	$593	$616	$641	$667
52-40-650 OFFICE EXPENSE	4.0%	$959	$998	$1,037	$1,079	$1,122	$1,167	$1,214	$1,262	$1,313	$1,365	$1,420	$1,477
52-40-660 GAS, OIL, AND LUBRICANTS	4.0%	$7,350	$7,644	$7,950	$8,267	$8,598	$8,942	$9,300	$9,672	$10,059	$10,461	$10,879	$11,315
52-40-670 TOOLS AND SHOP EQUIPMENT	4.0%	$93	$97	$101	$105	$109	$114	$118	$123	$128	$133	$138	$144
52-40-680 VEHICLES & EQUIPMENT SUPPLIES	4.0%	$4,101	$4,265	$4,435	$4,613	$4,797	$4,989	$5,189	$5,396	$5,612	$5,837	$6,070	$6,313
52-40-690 BOOKS AND PERIODICALS	4.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-40-700 FACILITY O & M	4.0%	$204,733	$212,923	$221,439	$230,297	$239,509	$249,089	$259,053	$269,415	$280,192	$291,399	$303,055	$315,177
52-40-710 EQUIPMENT O & M	4.0%	$9,715	$10,104	$10,508	$10,928	$11,366	$11,820	$12,293	$12,785	$13,296	$13,828	$14,381	$14,956
52-40-730 MAINTENANCE OF MAINS	4.0%	$26,869	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-40-820 CHEMICALS	4.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-40-830 LABORATORY TESTING	4.0%	$21,319	$22,172	$23,059	$23,981	$24,941	$25,938	$26,976	$28,055	$29,177	$30,344	$31,558	$32,820
52-40-870 LEASE PAYMENT	4.0%	$34,902	$36,298	$37,750	$39,260	$40,830	$42,463	$44,162	$45,928	$47,766	$49,676	$51,663	$53,730
52-40-880 MACHINERY & EQUIPMENT	4.0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52-40-895 BOND/LOAN PAYMENTS	4.0%	$11,505	$11,966	$12,444	$12,942	$13,460	$13,998	$14,558	$15,140	$15,746	$16,376	$17,031	$17,712
Depreciation (See Balance Sheet)	0.0%	$0	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705
One-time Reduction of R&R Annuity	0.0%	-$77,806	-$77,593	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Annual Payment to Repair & Replacement (Table 7)	0.0%	$77,806	$77,806	$77,806	$77,806	$77,806	$77,806	$77,806	$77,806	$77,806	$77,806	$77,806	$77,806
User Charge Analysis Services	5.0%	$0	$6,165	$0	$0	$6,797	$0	$0	$7,494	$0	$0	$8,262	$0
CIP Spending Plan	N.A.	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5	Table 5
Total Operating Costs		**$975,483**	**$1,364,641**	**$1,475,531**	**$1,516,572**	**$1,566,052**	**$1,603,644**	**$1,649,810**	**$1,705,315**	**$1,747,754**	**$1,799,684**	**$1,861,953**	**$1,909,858**
Net Income (or Loss), Including Depreciation		$289,448	-$90,511	-$18,918	$146,044	$310,834	$379,587	$435,183	$486,583	$575,883	$663,985	$751,427	$863,454
Working Capital Goal* 35%	In Dollars, That is:	$341,419	$347,528	$386,339	$400,704	$418,021	$431,179	$447,337	$466,764	$481,617	$499,793	$521,587	$538,354

* Dollar amounts shown on the line above are the Total Operating Costs times the Working Capital Goal percentage.

Table 5 - Capital Improvement Program (CIP)

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table depicts capital improvements and their funding. Costs reflect inflation.

	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
CIP Spending Plan												
Debt-paid Capital Improvements	(The portion of improvements that will be funded with loans are shown in this section. The balance of each of these improvements will be funded with grants and/or utility reserves. That is shown in the next section.)											
WWTP upgrades headworks improvements: Construction	$0	$0	$0	$4,403,969	$0	$0	$0	$0	$0	$0	$0	$0
WWTP upgrades New Plant/process (Proposed Future Costs)	$0	$0	$0	$0	$0	$3,653,209	$3,726,273	$0	$0	$0	$0	$0
Clean #1 aeration pond	$0	$0	$0	$0	$0	$81,182	$0	$0	$0	$0	$0	$0
Clean #2 aeration pond	$0	$0	$0	$0	$0	$0	$0	$0	$0	$87,874	$0	$0
WWTP upgrades Headworks improvements: Design	$0	$131,723	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WWTP Finishing Pond Upgrades	$0	$0	$1,066,920	$0	$0	$0	$0	$0	$0	$0	$0	$0
East D to East E/ old hospital	$0	$0	$54,023	$0	$0	$0	$0	$0	$0	$0	$0	$0
East 17th ave between East F and H	$0	$0	$0	$0	$0	$56,929	$0	$0	$0	$0	$0	$0
From Hwy 26 in Asmus alley (Between West E & D) 22nd ave east to alley between West A and West B Note: See map	$0	$240,750	$0	$0	$0	$324,730	$0	$0	$0	$0	$0	$0
Hwy 26 sewer crossing Sale Barn relocation/rehab	$0	$54,596	$107,292	$0	$0	$0	$0	$0	$0	$0	$0	$0
Between Main and West A from 23rd to 25th ave	$0	$123,973	$169,555	$0	$0	$0	$0	$0	$0	$0	$0	$0
Between Haines and West C, 11th to 14th ave	$0	$69,998	$33,698	$0	$0	$0	$0	$0	$0	$0	$0	$0
Between Haines and West B, 11th to 14th ave	$0	$69,998	$36,490	$0	$0	$0	$0	$0	$0	$0	$0	$0
On West B, 11th to 14th ave	$0	$34,999	$64,234	$0	$0	$0	$0	$0	$0	$0	$0	$0
Finishing pond aeration	$0	$0	$0	$0	$0	$81,182	$0	$0	$0	$0	$0	$0
Between West A and West B from 23rd to 25th ave	$0	$0	$0	$172,946	$0	$0	$0	$0	$0	$0	$0	$0
15th North Stub-bet Main & WA	$0	$0	$0	$23,308	$0	$0	$0	$0	$0	$0	$0	$0
14th to 15th-bet Main & WA	$0	$0	$0	$123,349	$0	$0	$0	$0	$0	$0	$0	$0
11th to 14th between Main & West A	$0	$0	$0	$80,967	$0	$0	$0	$0	$0	$0	$0	$0
West A 11th to 14th & Stubs	$0	$0	$0	$94,497	$0	$0	$0	$0	$0	$0	$0	$0
14th to 15th-bet WA & WB	$0	$0	$0	$24,459	$0	$0	$0	$0	$0	$0	$0	$0
15th - WA to WB	$0	$0	$0	$75,016	$0	$0	$0	$0	$0	$0	$0	$0
17th to Curtis-bet WC & Haines	$0	$0	$0	$90,124	$0	$0	$0	$0	$0	$0	$0	$0
17th to Curtis-bet Haines & West B	$0	$0	$0	$0	$36,493	$0	$0	$0	$0	$0	$0	$0
WA - 15th to Curtis	$0	$0	$0	$0	$36,948	$0	$0	$0	$0	$0	$0	$0
17th to 19th-bet WE & WC	$0	$0	$0	$0	$80,468	$0	$0	$0	$0	$0	$0	$0
WD - 13th to 15th	$0	$0	$0	$0	$48,549	$0	$0	$0	$0	$0	$0	$0
West C from 11th to 14th ave	$0	$0	$0	$0	$81,690	$0	$0	$0	$0	$0	$0	$0
13th - from WC to WD future	$0	$0	$0	$0	$56,175	$0	$0	$0	$0	$0	$0	$0
15th Ave - West E - West	$0	$0	$0	$0	$31,788	$0	$0	$0	$0	$0	$0	$0
6" Stub-bet 14th & 15th crossing West C	$0	$0	$0	$0	$15,942	$0	$0	$0	$0	$0	$0	$0
Huckfeldt Area 12" - 19th - WE West	$0	$0	$0	$0	$134,093	$0	$0	$0	$0	$0	$0	$0
Alley between West C & B from 23st to 25th with T alley	$0	$0	$0	$0	$0	$0	$182,173	$0	$0	$0	$0	$0
Alley between East C & D from 18th to 22nd ave	$0	$0	$0	$0	$0	$0	$242,208	$0	$0	$0	$0	$0
From HWY 26 (Main Street Market) east to MH6 at the railroad tracks	$0	$0	$0	$0	$0	$0	$112,616	$0	$0	$0	$0	$0
12" liner sewer from 23rd East D & E to 28th between East B & C	$0	$0	$0	$0	$0	$0	$0	$183,621	$0	$0	$0	$0
12" liner sewer from 17th between East D & E to 23rd	$0	$0	$0	$0	$0	$0	$0	$146,457	$0	$0	$0	$0

Table 5 - Capital Improvement Program (CIP)

This table depicts capital improvements and their funding. Costs reflect inflation.

	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
Alley between West C & B from 25th to 28th	$0	$0	$0	$0	$0	$0	$0	$44,343	$0	$0	$0	$0
Alley between West B & A from 25th to 28th	$0	$0	$0	$0	$0	$0	$0	$44,343	$0	$0	$0	$0
Alley between West C & D from 25th to 27th	$0	$0	$0	$0	$0	$0	$0	$44,343	$0	$0	$0	$0
On 26th ave between West E & B	$0	$0	$0	$0	$0	$0	$0	$44,343	$0	$0	$0	$0
Install new outfall line from Campbell (Hospital and EWC area) or liner	$0	$0	$0	$0	$0	$0	$0	$0	$258,454	$0	$0	$0
Buena Vista	$0	$0	$0	$0	$0	$0	$0	$0	$180,918	$0	$0	$0
Alley between West A & B from 23rd to 25th ave	$0	$0	$0	$0	$0	$0	$0	$0	$120,612	$0	$0	$0
Bighorn Street	$0	$0	$0	$0	$0	$0	$0	$0	$0	$61,512	$0	$0
12" sewer from 26th between East D & E to 21st	$0	$0	$0	$0	$0	$0	$0	$0	$0	$76,890	$0	$0
20th ave between East B & East E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$123,024	$0	$0
Alley between West A & Main from 25th to 28th	$0	$0	$0	$0	$0	$0	$0	$0	$0	$184,536	$0	$0
12" sewer from 20th between East D & E to 17th ave south	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$76,187	$0
ID Park extend sewer to the West	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$432,922	$0
On East I from 15th ave to 17th ave	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$49,298	$0
Ancha Vista	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$191,992
Alley between West E & D from 25th to 28th ave	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$191,992
Alley between East G & East H from17th to 20th	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$191,992
On 17th ave from East E to East I	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
On 15th ave from East I to East M	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
On East M from 15th ave to Hwy 26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Improvements to be Paid With Debt	$0	$726,035	$1,532,212	$5,088,634	$522,145	$4,197,232	$4,263,270	$507,449	$559,984	$533,837	$558,407	$575,975

Cash and Grant-paid Capital Improvements

(This section includes the grant and reserves-funded portion of each improvement project. The actual grant amounts expected are shown in the CIP Funding Plan section that follows.)

WWTP upgrades headworks improvements: Construction	$0	$0	$0	$1,467,990	$0	$0	$0	$0	$0	$0	$0	$0
WWTP upgrades New Plant/process (Proposed Future Costs)	$0	$0	$0	$0	$0	$1,217,736	$1,242,091	$0	$0	$0	$0	$0
Clean #1 aeration pond	$0	$0	$0	$0	$0	$27,061	$0	$0	$0	$0	$0	$0
Clean #2 aeration pond	$0	$0	$0	$0	$0	$0	$0	$0	$0	$29,291	$0	$0
WWTP upgrades Headworks improvements: Design	$0	$43,908	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WWTP Finishing Pond Upgrades	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
East D to East E/ old hospital	$0	$0	$18,008	$0	$0	$0	$0	$0	$0	$0	$0	$0
East 17th ave between East F and H	$0	$0	$0	$0	$0	$18,976	$0	$0	$0	$0	$0	$0
From Hwy 26 in Asmus alley (Between West E & D) 22nd ave east to alley between West A and West B Note: See map	$0	$80,250	$0	$0	$0	$108,243	$0	$0	$0	$0	$0	$0
Hwy 26 sewer crossing Sale Barn relocation/rehab	$0	$18,199	$35,764	$0	$0	$0	$0	$0	$0	$0	$0	$0
Between Main and West A from 23rd to 25th ave	$0	$41,324	$56,518	$0	$0	$0	$0	$0	$0	$0	$0	$0
Between Haines and West C, 11th to 14th ave	$0	$23,333	$11,233	$0	$0	$0	$0	$0	$0	$0	$0	$0
Between Haines and West B, 11th to 14th ave	$0	$23,333	$12,163	$0	$0	$0	$0	$0	$0	$0	$0	$0
On West B, 11th to 14th ave	$0	$11,666	$21,411	$0	$0	$0	$0	$0	$0	$0	$0	$0
Finishing pond aeration	$0	$0	$0	$0	$0	$27,061	$0	$0	$0	$0	$0	$0
Between West A and West B from 23rd to 25th ave	$0	$0	$0	$57,649	$0	$0	$0	$0	$0	$0	$0	$0
15th North Stub-bet Main & WA	$0	$0	$0	$7,769	$0	$0	$0	$0	$0	$0	$0	$0
14th to 15th-bet Main & WA	$0	$0	$0	$41,116	$0	$0	$0	$0	$0	$0	$0	$0
11th to 14th between Main & West A	$0	$0	$0	$26,989	$0	$0	$0	$0	$0	$0	$0	$0
West A 11th to 14th & Stubs	$0	$0	$0	$31,499	$0	$0	$0	$0	$0	$0	$0	$0

Table 5 - Capital Improvement Program (CIP)

This table depicts capital improvements and their funding. Costs reflect inflation.

	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
14th to 15th-bet WA & WB	$0	$0	$0	$8,153	$0	$0	$0	$0	$0	$0	$0	$0
15th - WA to WB	$0	$0	$0	$25,005	$0	$0	$0	$0	$0	$0	$0	$0
17th to Curtis-bet WC & Haines	$0	$0	$0	$30,041	$0	$0	$0	$0	$0	$0	$0	$0
17th to Curtis-bet Haines & West B	$0	$0	$0	$0	$12,164	$0	$0	$0	$0	$0	$0	$0
WA - 15th to Curtis	$0	$0	$0	$0	$12,316	$0	$0	$0	$0	$0	$0	$0
17th to 19th-bet WE & WC	$0	$0	$0	$0	$26,823	$0	$0	$0	$0	$0	$0	$0
WD - 13th to 15th	$0	$0	$0	$0	$16,183	$0	$0	$0	$0	$0	$0	$0
West C from 11th to 14th ave	$0	$0	$0	$0	$27,230	$0	$0	$0	$0	$0	$0	$0
13th - from WC to WD future	$0	$0	$0	$0	$18,725	$0	$0	$0	$0	$0	$0	$0
15th Ave - West E - West	$0	$0	$0	$0	$10,596	$0	$0	$0	$0	$0	$0	$0
6" Stub-bet 14th & 15th crossing West C	$0	$0	$0	$0	$5,314	$0	$0	$0	$0	$0	$0	$0
Huckfeldt Area 12" - 19th - WE West	$0	$0	$0	$0	$44,698	$0	$0	$0	$0	$0	$0	$0
Alley between West C & B from 23st to 25th with T alley	$0	$0	$0	$0	$0	$0	$60,724	$0	$0	$0	$0	$0
Alley between East C & D from 18th to 22nd ave	$0	$0	$0	$0	$0	$0	$80,736	$0	$0	$0	$0	$0
From HWY 26 (Main Street Market) east to MH6 at the railroad tracks	$0	$0	$0	$0	$0	$0	$37,539	$0	$0	$0	$0	$0
12" liner sewer from 23rd East D & E to 28th between East B & C	$0	$0	$0	$0	$0	$0	$0	$61,207	$0	$0	$0	$0
12" liner sewer from 17th between East D & E to 23rd	$0	$0	$0	$0	$0	$0	$0	$48,819	$0	$0	$0	$0
Alley between West C & B from 25th to 28th	$0	$0	$0	$0	$0	$0	$0	$14,781	$0	$0	$0	$0
Alley between West B & A from 25th to 28th	$0	$0	$0	$0	$0	$0	$0	$14,781	$0	$0	$0	$0
Alley between West C & D from 25th to 27th	$0	$0	$0	$0	$0	$0	$0	$14,781	$0	$0	$0	$0
On 26th ave between West E & B	$0	$0	$0	$0	$0	$0	$0	$14,781	$0	$0	$0	$0
Install new outfall line from Campbell (Hospital and EWC area) or liner	$0	$0	$0	$0	$0	$0	$0	$0	$86,151	$0	$0	$0
Buena Vista	$0	$0	$0	$0	$0	$0	$0	$0	$60,306	$0	$0	$0
Alley between West A & B from 23rd to 25th ave	$0	$0	$0	$0	$0	$0	$0	$0	$40,204	$0	$0	$0
Bighorn Street	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,504	$0	$0
12" sewer from 26th between East D & E to 21st	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,630	$0	$0
20th ave between East B & East E	$0	$0	$0	$0	$0	$0	$0	$0	$0	$41,008	$0	$0
Alley between West A & Main from 25th to 28th	$0	$0	$0	$0	$0	$0	$0	$0	$0	$61,512	$0	$0
12" sewer from 20th between East D & E to 17th ave south	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,396	$0
ID Park extend sewer to the West	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$144,307	$0
On East I from 15th ave to 17th ave	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,433	$0
Ancha Vista	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$63,997
Alley between West E & D from 25th to 28th ave	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$63,997
Alley between East G & East H from17th to 20th	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$63,997
On 17th ave from East E to East I	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
On 15th ave from East I to East M	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
On East M from 15th ave to Hwy 26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Cash and Grant-paid Capital Improvements	$0	$242,012	$155,097	$1,696,211	$174,048	$1,399,077	$1,421,090	$169,150	$186,661	$177,946	$186,136	$191,992
Total CIP Planned Spending	**$0**	**$968,047**	**$1,687,309**	**$6,784,845**	**$696,194**	**$5,596,310**	**$5,684,360**	**$676,598**	**$746,646**	**$711,783**	**$744,543**	**$767,966**

Table 5 - Capital Improvement Program (CIP)

This table depicts capital improvements and their funding. Costs reflect inflation.

	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
CIP Funding Plan												
Cash Reserves (Internal Funds)												
System Development Fees and Depreciation Reserve Starting Balance	$0	$2,576,459	$2,685,220	$2,856,289	$1,431,453	$1,617,661	$663,460	-$410,248	-$336,334	-$190,529	$28,747	$304,568
Operating Incomes Transferred to System Development Fees and Depreciation Reserve	$2,597,843	$0	$0	$0	$270,846	$366,430	$419,025	$467,156	$561,030	$645,809	$729,633	$846,688
52-37-200 SEWER TAP FEES (Current Rate Structure)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1	$2
52-37-200 SEWER TAP FEES (Recommended Rate Structure)	$0	$452	$1,808	$1,808	$1,808	$1,808	$1,808	$1,808	$1,808	$1,808	$1,808	$1,808
System Development Fees and Depreciation Reserve Interest Earned (or Paid)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation From Table 4	$0	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705	$371,705
Cash Total	$2,597,843	$2,948,616	$3,058,733	$3,229,802	$2,075,812	$2,357,603	$1,455,997	$430,421	$598,208	$828,793	$1,131,893	$1,524,770
Grant and Loan Proceeds (External Funds)												
Grants (25 Percent of Project Amounts)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Loan Originated in Analysis Year		$726,035	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Loan Originated in 1st Year			$1,532,212	$0	$0	$0	$0	$0	$0	$0	$0	$0
Loan Originated in 2nd Year				$5,088,634	$0	$0	$0	$0	$0	$0	$0	$0
Loan Originated in 3rd Year					$522,145	$0	$0	$0	$0	$0	$0	$0
Loan Originated in 4th Year						$4,197,232	$0	$0	$0	$0	$0	$0
Loan Originated in 5th Year							$4,263,270	$0	$0	$0	$0	$0
Loan Originated in 6th Year								$507,449	$0	$0	$0	$0
Loan Originated in 7th Year									$559,984	$0	$0	$0
Loan Originated in 8th Year										$533,837	$0	$0
Loan Originated in 9th Year											$558,407	$0
Loan Originated in 10th Year												$575,975
Grant and Loan Proceeds Total	$0	$726,035	$1,532,212	$5,088,634	$522,145	$4,197,232	$4,263,270	$507,449	$559,984	$533,837	$558,407	$575,975
Total Cash Reserves, Grant and Loan Proceeds	**$2,597,843**	**$3,674,651**	**$4,590,945**	**$8,318,436**	**$2,597,957**	**$6,554,835**	**$5,719,267**	**$937,870**	**$1,158,192**	**$1,362,630**	**$1,690,300**	**$2,100,745**
Debt Payment Plan	**Payments for future loans assume 100 percent financing for projects, term of:**					**40**	**years and**	**1.875%**	**interest**			
CWSRF #022 (Sewer Fund) (Lagoon & Liftstation Imp.)	$13,676	$13,676	$13,676	$13,676	$13,676	$13,676	$13,676	$13,676	$0	$0	$0	$0
LEASE/PURCHASE EQUIP (Sewer - CCTV Truck Portion)	$7,708	$7,708	$7,708	$7,708	$7,708	$0	$0	$0	$0	$0	$0	$0
Loan Originated in Analysis Year			$25,962	$25,962	$25,962	$25,962	$25,962	$25,962	$25,962	$25,962	$25,962	$25,962
Loan Originated in 1st Year				$54,791	$54,791	$54,791	$54,791	$54,791	$54,791	$54,791	$54,791	$54,791
Loan Originated in 2nd Year					$181,965	$181,965	$181,965	$181,965	$181,965	$181,965	$181,965	$181,965
Loan Originated in 3rd Year						$18,671	$18,671	$18,671	$18,671	$18,671	$18,671	$18,671
Loan Originated in 4th Year							$150,089	$150,089	$150,089	$150,089	$150,089	$150,089
Loan Originated in 5th Year								$152,451	$152,451	$152,451	$152,451	$152,451
Loan Originated in 6th Year									$18,146	$18,146	$18,146	$18,146
Loan Originated in 7th Year										$20,025	$20,025	$20,025
Loan Originated in 8th Year											$19,090	$19,090
Loan Originated in 9th Year												$19,968
Total Debt Payments	**$21,384**	**$21,384**	**$47,346**	**$102,137**	**$284,102**	**$295,066**	**$445,155**	**$597,606**	**$602,076**	**$622,100**	**$641,190**	**$661,158**
CIP Spending Net of Grant and Loan Proceeds	$21,384	$263,396	$202,444	$1,798,348	$458,151	$1,694,143	$1,866,245	$766,755	$788,737	$800,046	$827,325	$853,150
System Development Fees and Depreciation Reserve Ending Balance	**$2,576,459**	**$2,685,220**	**$2,856,289**	**$1,431,453**	**$1,617,661**	**$663,460**	**-$410,248**	**-$336,334**	**-$190,529**	**$28,747**	**$304,568**	**$671,620**

Notes: The utility needs many system improvements over the next 10 years. Some are very expensive and when combined, they are projected to increase the utility's debt service over the next 10 years by 10-fold. It was assumed half of the costs will be paid with debt and half with reserves.

Table 6 - Equipment Replacement Schedule (R&R)

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

	5 Year Replacement	8 Year Replacement	9 Year Replacement	10 Year Replacement		12 Year Replacement	15 Year Replacement	20 Year Replacement			
Year Beginning	**One laptop & one desktop pc**	**Jet Rodder (Vactor Truck) #98**	**Gorman Rupp Pump (Big Dave)**	**Ventrac Rough Mower Rider**	**12' Pull Type Mower**	**Work Truck #16**	**Camera Truck**	**2004 John Deere #W2**	**14' Flat Bed Trailer #W20**	**14' Flat Bed Trailer #W19**	**Total Annual Replacement Costs**
7/1/16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/17	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,500
7/1/18	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/19	$0	$0	$25,000	$30,000	$0	$0	$0	$0	$0	$0	$55,000
7/1/20	$0	$350,000	$0	$0	$0	$50,000	$0	$0	$0	$0	$400,000
7/1/21	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/22	$2,500	$0	$0	$0	$0	$0	$0	$0	$2,500	$2,500	$7,500
7/1/23	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/24	$0	$0	$0	$0	$0	$0	$0	$35,000	$0	$0	$35,000
7/1/25	$0	$0	$0	$0	$25,000	$0	$0	$0	$0	$0	$25,000
7/1/26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/27	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,500
7/1/28	$0	$350,000	$25,000	$0	$0	$0	$0	$0	$0	$0	$375,000
7/1/29	$0	$0	$0	$30,000	$0	$0	$180,000	$0	$0	$0	$210,000
7/1/30	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/31	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/32	$2,500	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$52,500
7/1/33	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/34	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/36	$0	$350,000	$0	$0	$0	$0	$0	$0	$0	$0	$350,000
7/1/37	$2,500	$0	$25,000	$0	$25,000	$0	$0	$0	$0	$0	$52,500
7/1/38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7/1/39	$0	$0	$0	$30,000	$0	$0	$0	$0	$0	$0	$30,000
7/1/40	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Table 7- Equipment Replacement Annuity Calculation

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This schedule calculates the annual annuity (savings deposit) needed to build reserves that will fund all replacement and refurbishment scheduled in Table 6, the detailed replacement schedule.

2.00% Average Inflation Rate for the Following Sewer System Equipment for the Term of This Replacement Schedule

3.00% Average Interest Rate on Balances Invested for the Term of This Replacement Schedule

3.00% Average Interest Rate on Amounts Borrowed for the Term of This Replacement Schedule

Year Beginning	Schedule Year	This Year's Costs in Current Dollars	Future Annual Inflated Net Costs	Interest Earned on Prior Balance	End of Year Balance in Future Dollars	Minimum Desired End of Year Balance in Future Dollars
7/1/16	Analysis Year	$0	$0	$0	$0	$58,250
7/1/17	1st Year	$2,500	$2,550	$0	$75,256	$59,415
7/1/18	2nd Year	$0	$0	$2,258	$155,319	$60,603
7/1/19	3rd Year	$55,000	$58,366	$4,660	$179,418	$61,815
7/1/20	4th Year	$400,000	$432,973	$5,383	-$170,367	$63,052
7/1/21	5th Year	$0	$0	-$5,111	-$97,672	$64,313
7/1/22	6th Year	$7,500	$8,446	-$2,930	-$31,243	$65,599
7/1/23	7th Year	$0	$0	-$937	$45,626	$66,911
7/1/24	8th Year	$35,000	$41,008	$1,369	$83,792	$68,249
7/1/25	9th Year	$25,000	$29,877	$2,514	$134,235	$69,614
7/1/26	10th Year	$0	$0	$4,027	$216,067	$71,006
7/1/27	11th Year	$2,500	$3,108	$6,482	$297,247	$72,427
7/1/28	12th Year	$375,000	$475,591	$8,917	-$91,621	$73,875
7/1/29	13th Year	$210,000	$271,657	-$2,749	-$288,221	$75,353
7/1/30	14th Year	$0	$0	-$8,647	-$219,062	$76,860
7/1/31	15th Year	$0	$0	-$6,572	-$147,828	$78,397
7/1/32	16th Year	$52,500	$72,071	-$4,435	-$146,529	$79,965
7/1/33	17th Year	$0	$0	-$4,396	-$73,119	$81,564
7/1/34	18th Year	$0	$0	-$2,194	$2,493	$83,195
7/1/35	19th Year	$0	$0	$75	$80,374	$84,859
				Starting Account Balance	$0	$58,250
				Minimum Annual Annuity	$74,606	Minimum Desired Balance in Today's Dollars
				Discretionary Annuity	$3,200	

Notes: This schedule includes items from the utility's replacement schedule. A Discretionary Annuity amount was added so that at the end of the 20-year modeling period, the projected balance will equal the minimum desired minimum balance.

Required Annual Deposit (Annuity) to Replacement Account **$77,806**

(This amount is included in Table 4 as an operating cost of the system.)

Table 8 - Cost Classification

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table distributes costs from a representative year (the "target" year) to fixed and variable categories (see Definitions) in order to calculate the "cost of service" rate structure based upon the cost breakdown for that year.

The rate structure target year runs from 7/1/2019 through 6/30/2020

Cost Items	Cost During Target Year	Fixed Cost %	Variable Cost %	Capacity Cost %	Fixed Cost	Variable Cost	Capacity Cost
52-40-110 SALARIES AND WAGES	$219,962	25.0%	75.0%	0.0%	$54,990	$164,971	$0
52-40-111 SEASONAL	$2,962	25.0%	75.0%	0.0%	$741	$2,222	$0
52-40-121 OVERTIME	$10,185	25.0%	75.0%	0.0%	$2,546	$7,638	$0
52-40-122 STANDBY	$4,533	25.0%	75.0%	0.0%	$1,133	$3,400	$0
52-40-132 FICA	$17,661	25.0%	75.0%	0.0%	$4,415	$13,246	$0
52-40-134 WORKER'S COMPENSATION	$5,775	25.0%	75.0%	0.0%	$1,444	$4,331	$0
52-40-136 RETIREMENT	$39,004	25.0%	75.0%	0.0%	$9,751	$29,253	$0
52-40-138 INSURANCE	$73,136	25.0%	75.0%	0.0%	$18,284	$54,852	$0
52-40-140 SELECT-FLEX	$95	25.0%	75.0%	0.0%	$24	$71	$0
52-40-142 LIABILITY INS	$1,260	25.0%	75.0%	0.0%	$315	$945	$0
52-40-144 LIFE INSURANCE	$471	25.0%	75.0%	0.0%	$118	$353	$0
52-40-190 UNIFORM EXPENSE	$899	25.0%	75.0%	0.0%	$225	$674	$0
52-40-200 INTEREST EXPENSE	$4,962	25.0%	75.0%	0.0%	$1,241	$3,722	$0
52-40-210 POSTAGE	$3,009	100.0%	0.0%	0.0%	$3,009	$0	$0
52-40-220 SMALL TOOLS	$644	25.0%	75.0%	0.0%	$161	$483	$0
52-40-240 ADVERTISING	$0	100.0%	0.0%	0.0%	$0	$0	$0
52-40-245 LEGAL NOTICES	$59	100.0%	0.0%	0.0%	$59	$0	$0
52-40-250 TELEPHONE	$100	100.0%	0.0%	0.0%	$100	$0	$0
52-40-300 PROFESSIONAL & TECHNICAL SERV	$5,299	100.0%	0.0%	0.0%	$5,299	$0	$0

Table 8 - Cost Classification

Cost Items	Cost During Target Year	Fixed Cost %	Variable Cost %	Capacity Cost %	Fixed Cost	Variable Cost	Capacity Cost
52-40-340 ADMINISTRATIVE FEES	$267,388	100.0%	0.0%	0.0%	$267,388	$0	$0
52-40-400 UTILITIES (GAS)	$0	100.0%	0.0%	0.0%	$0	$0	$0
52-40-410 UTILITIES (ELECTRIC)	$90,903	0.0%	100.0%	0.0%	$0	$90,903	$0
52-40-440 INSURANCE & BONDS	$11,472	100.0%	0.0%	0.0%	$11,472	$0	$0
52-40-450 INSURANCE UNDER DEDUCTIBLE	$58	100.0%	0.0%	0.0%	$58	$0	$0
52-40-480 TRAVEL EXPENSE	$293	100.0%	0.0%	0.0%	$293	$0	$0
52-40-510 INFORMATION TECHNOLOGY	$1,634	100.0%	0.0%	0.0%	$1,634	$0	$0
52-40-530 HEALTH & SAFETY	$2,700	100.0%	0.0%	0.0%	$2,700	$0	$0
52-40-540 RADIO & PAGERS	$41	100.0%	0.0%	0.0%	$41	$0	$0
52-40-550 TRAINING & EDUCATION	$507	100.0%	0.0%	0.0%	$507	$0	$0
52-40-650 OFFICE EXPENSE	$1,122	100.0%	0.0%	0.0%	$1,122	$0	$0
52-40-660 GAS, OIL, AND LUBRICANTS	$8,598	25.0%	75.0%	0.0%	$2,150	$6,449	$0
52-40-670 TOOLS AND SHOP EQUIPMENT	$109	25.0%	75.0%	0.0%	$27	$82	$0
52-40-680 VEHICLES & EQUIPMENT SUPPLIES	$4,797	25.0%	75.0%	0.0%	$1,199	$3,598	$0
52-40-690 BOOKS AND PERIODICALS	$0	100.0%	0.0%	0.0%	$0	$0	$0
52-40-700 FACILITY O & M	$239,509	25.0%	75.0%	0.0%	$59,877	$179,632	$0
52-40-710 EQUIPMENT O & M	$11,366	25.0%	75.0%	0.0%	$2,841	$8,524	$0
52-40-730 MAINTENANCE OF MAINS	$0	25.0%	75.0%	0.0%	$0	$0	$0
52-40-820 CHEMICALS	$0	0.0%	100.0%	0.0%	$0	$0	$0
52-40-830 LABORATORY TESTING	$24,941	100.0%	0.0%	0.0%	$24,941	$0	$0
52-40-870 LEASE PAYMENT	$40,830	25.0%	75.0%	0.0%	$10,208	$30,623	$0
52-40-880 MACHINERY & EQUIPMENT	$0	25.0%	75.0%	0.0%	$0	$0	$0
52-40-895 BOND/LOAN PAYMENTS	$13,460	25.0%	75.0%	0.0%	$3,365	$10,095	$0
Depreciation (See Balance Sheet)	$371,705	25.0%	50.0%	25.0%	$92,926	$185,853	$92,926

Table 8 - Cost Classification

Cost Items	Cost During Target Year	Fixed Cost %	Variable Cost %	Capacity Cost %	Fixed Cost	Variable Cost	Capacity Cost
Payment to Build Emergency Reserves	$66,845	0.0%	100.0%	0.0%	$0	$66,845	$0
CWSRF #022 (Sewer Fund) (Lagoon & Liftstation Imp.)	$13,676	25.0%	75.0%	0.0%	$3,419	$10,257	$0
LEASE/PURCHASE EQUIP (Sewer - CCTV Truck Portion)	$7,708	25.0%	75.0%	0.0%	$1,927	$5,781	$0
One-time Reduction of R&R Annuity	$0	25.0%	75.0%	0.0%	$0	$0	$0
One-time Transfer to Repair & Replacement	$0	25.0%	75.0%	0.0%	$0	$0	$0
Annual Payment to Repair & Replacement (Table 7)	$77,806	25.0%	75.0%	0.0%	$19,451	$58,354	$0
User Charge Analysis Services	$6,797	25.0%	75.0%	0.0%	$1,699	$5,098	$0
Except for Named Loans and Leases Above, CIP Spending Net of Grant and Loan Proceeds (Table 4) and Tap-on Fees (Table 12)	$436,767	25.0%	75.0%	0.0%	$109,192	$327,575	$0
Offset for Capacity Surcharges (Table 13), Inflated to This Year	-$143,799	25.0%	75.0%	0.0%	-$35,950	-$107,849	$0
Grand Total Costs, Weighted Avg Percentages	$1,947,249	35.2%	60.0%	4.8%	$686,343	$1,167,980	$92,926
						$1,947,249	

"Proportional to Use" Rate Structure Cost Basis

Average Fixed Cost/User/Month =	$19.17
Average Variable Cost to Produce/1,000 Gallons =	$5.06
Gallons/Billing Cycle Used by Average Residential Customer =	4,724

Inflow and Infiltration is Estimated at	12%
Cost of Inflow and Infiltration is Estimated at	52%
Resulting Cost of Inflow and Infiltration	$78,993
Test Year Customer Metered Usage	230,762,587
+ Test Year Inflow and Infiltration	30,013,413
Total Test Year Volume From Master Meter Readings	260,776,000

Table 9A - Marginal Cost Classification

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

The utility incurs unavoidable, or marginal, costs. Thus, the utility must collect minimal fees from various customers to "break even" on a marginal cost basis. This table calculates the "break even" points.

In the calculations below, it is assumed that marginal fixed costs are being calculated for: **Sub-customers, such as the 3 other living units in a four-plex that are served by one meter**

The rate structure target year runs from 7/1/2016 through 6/30/2017

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	Marginal Fixed Cost %	Marginal Variable Cost %	Marginal Capacity Cost %	Marginal Fixed Cost	Marginal Variable Cost	Marginal Capacity Cost
52-40-110 SALARIES AND WAGES	$48,886	$146,659	$0	0%	0%	0%	$0	$0	$0
52-40-111 SEASONAL	$658	$1,975	$0	0%	0%	0%	$0	$0	$0
52-40-121 OVERTIME	$2,264	$6,791	$0	0%	0%	0%	$0	$0	$0
52-40-122 STANDBY	$1,008	$3,023	$0	0%	0%	0%	$0	$0	$0
52-40-132 FICA	$3,925	$11,775	$0	0%	0%	0%	$0	$0	$0
52-40-134 WORKER'S COMPENSATION	$1,283	$3,850	$0	0%	0%	0%	$0	$0	$0
52-40-136 RETIREMENT	$8,669	$26,006	$0	0%	0%	0%	$0	$0	$0
52-40-138 INSURANCE	$16,254	$48,763	$0	0%	0%	0%	$0	$0	$0
52-40-140 SELECT-FLEX	$21	$63	$0	0%	0%	0%	$0	$0	$0
52-40-142 LIABILITY INS	$280	$840	$0	100%	0%	0%	$280	$0	$0
52-40-144 LIFE INSURANCE	$105	$314	$0	0%	0%	0%	$0	$0	$0
52-40-190 UNIFORM EXPENSE	$200	$600	$0	0%	0%	0%	$0	$0	$0
52-40-200 INTEREST EXPENSE	$1,103	$3,309	$0	0%	0%	0%	$0	$0	$0
52-40-210 POSTAGE	$2,675	$0	$0	0%	0%	0%	$0	$0	$0
52-40-220 SMALL TOOLS	$143	$429	$0	0%	0%	0%	$0	$0	$0
52-40-240 ADVERTISING	$0	$0	$0	0%	0%	0%	$0	$0	$0
52-40-245 LEGAL NOTICES	$52	$0	$0	0%	0%	0%	$0	$0	$0
52-40-250 TELEPHONE	$89	$0	$0	0%	0%	0%	$0	$0	$0
52-40-300 PROFESSIONAL & TECHNICAL SERV	$4,711	$0	$0	100%	0%	0%	$4,711	$0	$0
52-40-340 ADMINISTRATIVE FEES	$237,707	$0	$0	0%	0%	0%	$0	$0	$0
52-40-400 UTILITIES (GAS)	$0	$0	$0	100%	0%	0%	$0	$0	$0
52-40-410 UTILITIES (ELECTRIC)	$0	$80,813	$0	100%	0%	0%	$0	$0	$0
52-40-440 INSURANCE & BONDS	$10,199	$0	$0	100%	0%	0%	$10,199	$0	$0
52-40-450 INSURANCE UNDER DEDUCTIBLE	$52	$0	$0	100%	0%	0%	$52	$0	$0
52-40-480 TRAVEL EXPENSE	$261	$0	$0	100%	0%	0%	$261	$0	$0
52-40-510 INFORMATION TECHNOLOGY	$1,453	$0	$0	0%	0%	0%	$0	$0	$0
52-40-530 HEALTH & SAFETY	$2,401	$0	$0	0%	0%	0%	$0	$0	$0
52-40-540 RADIO & PAGERS	$36	$0	$0	0%	0%	0%	$0	$0	$0
52-40-550 TRAINING & EDUCATION	$450	$0	$0	100%	0%	0%	$450	$0	$0
52-40-650 OFFICE EXPENSE	$998	$0	$0	0%	0%	0%	$0	$0	$0
52-40-660 GAS, OIL, AND LUBRICANTS	$1,911	$5,733	$0	0%	0%	0%	$0	$0	$0

Table 9A - Marginal Cost Classification

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	Marginal Fixed Cost %	Marginal Variable Cost %	Marginal Capacity Cost %	Marginal Fixed Cost	Marginal Variable Cost	Marginal Capacity Cost
52-40-670 TOOLS AND SHOP EQUIPMENT	$24	$73	$0	0%	0%	0%	$0	$0	$0
52-40-680 VEHICLES & EQUIPMENT SUPPLIES	$1,066	$3,199	$0	0%	0%	0%	$0	$0	$0
52-40-690 BOOKS AND PERIODICALS	$0	$0	$0	100%	0%	0%	$0	$0	$0
52-40-700 FACILITY O & M	$53,231	$159,692	$0	100%	0%	0%	$53,231	$0	$0
52-40-710 EQUIPMENT O & M	$2,526	$7,578	$0	100%	0%	0%	$2,526	$0	$0
52-40-730 MAINTENANCE OF MAINS	$0	$0	$0	100%	0%	0%	$0	$0	$0
52-40-820 CHEMICALS	$0	$0	$0	100%	0%	0%	$0	$0	$0
52-40-830 LABORATORY TESTING	$22,172	$0	$0	100%	0%	0%	$22,172	$0	$0
52-40-870 LEASE PAYMENT	$9,074	$27,223	$0	100%	0%	0%	$9,074	$0	$0
52-40-880 MACHINERY & EQUIPMENT	$0	$0	$0	100%	0%	0%	$0	$0	$0
52-40-895 BOND/LOAN PAYMENTS	$2,991	$8,974	$0	100%	0%	0%	$2,991	$0	$0
Depreciation (See Balance Sheet)	$92,926	$185,853	$92,926	100%	0%	0%	$92,926	$0	$0
Payment to Build Emergency Reserves	$0	$66,845	$0	100%	0%	0%	$0	$0	$0
CWSRF #022 (Sewer Fund) (Lagoon & Liftstation Imp.)	$3,419	$10,257	$0	100%	0%	0%	$3,419	$0	$0
LEASE/PURCHASE EQUIP (Sewer - CCTV Truck Portion)	$1,927	$5,781	$0	100%	0%	0%	$1,927	$0	$0
One-time Reduction of R&R Annuity	-$19,398	-$58,194	$0	100%	0%	0%	-$19,398	$0	$0
One-time Transfer to Repair & Replacement	$0	$0	$0	100%	0%	0%	$0	$0	$0
Annual Payment to Repair & Replacement (Table 7)	$19,451	$58,354	$0	100%	0%	0%	$19,451	$0	$0
User Charge Analysis Services	$1,541	$4,624	$0	100%	0%	0%	$1,541	$0	$0
Except for Named Loans and Leases Above, CIP Spending Net of Grant and Loan Proceeds (Table 4) and Tap-on Fees (Table 12)	$65,848	$197,543	$0	100%	0%	0%	$65,848	$0	$0
Offset for Capacity Surcharges (Table 13), Inflated to This Year	-$27,183	-$81,549	$0	100%	0%	0%	-$27,183	$0	$0
Grand Total All Costs	$577,409	$937,194	$92,926				$244,479	$0	$0
		$1,607,529						$244,479	

Marginal Costs per Customer, per Volume Unit and per Capacity Share

	Marginal Fixed Cost per Customer	Marginal Variable Cost per 1,000 Gallons	Marginal Capacity Cost per AWWA Capacity Share Monthly
	$6.83		
Marginal Fixed Cost as a Percent of Total Fixed Cost:	42%	$0.00	
Marginal Variable Cost as a Percent of Total Variable Cost:		0%	$0.00
Marginal Capacity Cost as a Percent of Total Capacity Cost:			0%

Table 9B - Classification of South Torrington and West Highway-related Costs

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

The utility incurs unavoidable, or marginal, costs. Thus, the utility must collect minimal fees from various customers to "break even" on a marginal cost basis. Costs vary by customer type and volume used.

The rate structure target year runs from 7/1/2019 through 6/30/2020

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	District % of Fixed Cost	District % of Variable Cost	District % of Capacity Cost	District Fixed Cost	District Variable Cost	District Capacity Cost
52-40-110 SALARIES AND WAGES	$54,990	$164,971	$0	60%	60%	0%	$32,994	$98,983	$0
52-40-111 SEASONAL	$741	$2,222	$0	60%	60%	0%	$444	$1,333	$0
52-40-121 OVERTIME	$2,546	$7,638	$0	60%	60%	0%	$1,528	$4,583	$0
52-40-122 STANDBY	$1,133	$3,400	$0	60%	60%	0%	$680	$2,040	$0
52-40-132 FICA	$4,415	$13,246	$0	60%	60%	0%	$2,649	$7,947	$0
52-40-134 WORKER'S COMPENSATION	$1,444	$4,331	$0	60%	60%	0%	$866	$2,599	$0
52-40-136 RETIREMENT	$9,751	$29,253	$0	60%	60%	0%	$5,851	$17,552	$0
52-40-138 INSURANCE	$18,284	$54,852	$0	60%	60%	0%	$10,970	$32,911	$0
52-40-140 SELECT-FLEX	$24	$71	$0	60%	60%	0%	$14	$43	$0
52-40-142 LIABILITY INS	$315	$945	$0	100%	100%	0%	$315	$945	$0
52-40-144 LIFE INSURANCE	$118	$353	$0	60%	60%	0%	$71	$212	$0
52-40-190 UNIFORM EXPENSE	$225	$674	$0	60%	60%	0%	$135	$405	$0
52-40-200 INTEREST EXPENSE	$1,241	$3,722	$0	60%	60%	0%	$744	$2,233	$0
52-40-210 POSTAGE	$3,009	$0	$0	100%	100%	0%	$3,009	$0	$0
52-40-220 SMALL TOOLS	$161	$483	$0	60%	60%	0%	$97	$290	$0
52-40-240 ADVERTISING	$0	$0	$0	100%	100%	0%	$0	$0	$0
52-40-245 LEGAL NOTICES	$59	$0	$0	100%	100%	0%	$59	$0	$0
52-40-250 TELEPHONE	$100	$0	$0	100%	100%	0%	$100	$0	$0
52-40-300 PROFESSIONAL & TECHNICAL SERV	$5,299	$0	$0	100%	100%	0%	$5,299	$0	$0
52-40-340 ADMINISTRATIVE FEES	$267,388	$0	$0	100%	100%	0%	$267,388	$0	$0
52-40-400 UTILITIES (GAS)	$0	$0	$0	100%	100%	0%	$0	$0	$0
52-40-410 UTILITIES (ELECTRIC)	$0	$90,903	$0	100%	100%	0%	$0	$90,903	$0
52-40-440 INSURANCE & BONDS	$11,472	$0	$0	100%	100%	0%	$11,472	$0	$0
52-40-450 INSURANCE UNDER DEDUCTIBLE	$58	$0	$0	100%	100%	0%	$58	$0	$0
52-40-480 TRAVEL EXPENSE	$293	$0	$0	100%	100%	0%	$293	$0	$0
52-40-510 INFORMATION TECHNOLOGY	$1,634	$0	$0	100%	100%	0%	$1,634	$0	$0
52-40-530 HEALTH & SAFETY	$2,700	$0	$0	100%	100%	0%	$2,700	$0	$0
52-40-540 RADIO & PAGERS	$41	$0	$0	100%	100%	0%	$41	$0	$0
52-40-550 TRAINING & EDUCATION	$507	$0	$0	100%	100%	0%	$507	$0	$0
52-40-650 OFFICE EXPENSE	$1,122	$0	$0	100%	100%	0%	$1,122	$0	$0
52-40-660 GAS, OIL, AND LUBRICANTS	$2,150	$6,449	$0	60%	60%	0%	$1,290	$3,869	$0
52-40-670 TOOLS AND SHOP EQUIPMENT	$27	$82	$0	60%	60%	0%	$16	$49	$0
52-40-680 VEHICLES & EQUIPMENT SUPPLIES	$1,199	$3,598	$0	60%	60%	0%	$720	$2,159	$0

Table 9B - Classification of South Torrington and West Highway-related Costs

Cost Items	Fixed Cost	Variable Cost	Capacity Cost	District % of Fixed Cost	District % of Variable Cost	District % of Capacity Cost	District Fixed Cost	District Variable Cost	District Capacity Cost
52-40-690 BOOKS AND PERIODICALS	$0	$0	$0	100%	100%	0%	$0	$0	$0
52-40-700 FACILITY O & M	$59,877	$179,632	$0	60%	60%	0%	$35,926	$107,779	$0
52-40-710 EQUIPMENT O & M	$2,841	$8,524	$0	60%	60%	0%	$1,705	$5,114	$0
52-40-730 MAINTENANCE OF MAINS	$0	$0	$0	10%	0%	0%	$0	$0	$0
52-40-820 CHEMICALS	$0	$0	$0	100%	100%	0%	$0	$0	$0
52-40-830 LABORATORY TESTING	$24,941	$0	$0	100%	100%	0%	$24,941	$0	$0
52-40-870 LEASE PAYMENT	$10,208	$30,623	$0	60%	60%	0%	$6,125	$18,374	$0
52-40-880 MACHINERY & EQUIPMENT	$0	$0	$0	60%	60%	0%	$0	$0	$0
52-40-895 BOND/LOAN PAYMENTS	$3,365	$10,095	$0	60%	60%	0%	$2,019	$6,057	$0
Depreciation (See Balance Sheet)	$92,926	$185,853	$92,926	60%	60%	0%	$55,756	$111,512	$0
Payment to Build Emergency Reserves	$0	$66,845	$0	100%	100%	0%	$0	$66,845	$0
CWSRF #022 (Sewer Fund) (Lagoon & Liftstation Imp.)	$3,419	$10,257	$0	100%	100%	0%	$3,419	$10,257	$0
LEASE/PURCHASE EQUIP (Sewer - CCTV Truck Portion)	$1,927	$5,781	$0	60%	60%	0%	$1,156	$3,469	$0
One-time Reduction of R&R Annuity	$0	$0	$0	60%	60%	0%	$0	$0	$0
One-time Transfer to Repair & Replacement	$0	$0	$0	60%	60%	0%	$0	$0	$0
Annual Payment to Repair & Replacement (Table 7)	$19,451	$58,354	$0	60%	60%	0%	$11,671	$35,013	$0
User Charge Analysis Services	$1,699	$5,098	$0	100%	100%	0%	$1,699	$5,098	$0
Except for Named Loans and Leases Above, CIP Spending Net of Grant and Loan Proceeds (Table 4) and Tap-on Fees (Table 12)	$114,161	$342,482	$0	60%	60%	0%	$68,496	$205,489	$0
Offset for Capacity Surcharges (Table 13), Inflated to This Year	-$27,183	-$81,549	$0	60%	60%	0%	-$16,310	-$48,930	$0
Grand Total All Costs	$700,078	$1,209,187	$92,926				$549,670	$795,131	$0
		$2,002,191						$1,344,801	

Marginal Costs per Customer, per Volume Unit and per Capacity Share

Note: The discounted fixed and variable marginal costs for 2018, to the right, will be the starting variable cost and starting base minimum charge for the South Torrington Water and Sewer District. Then, in future years, those rates will be increased by the same across the board factor that all regular customers' rates are increased. Eventually, all customers' rates will be re-classified and reset based on the new classifications.

Variable Cost Discounted to 2018	Base Fixed Cost Discounted to 2018
$2.93	$13.05

	Marginal Fixed Cost per Customer	Marginal Variable Cost per 1,000 Gallons	Marginal Capacity Cost per AWWA Capacity Share Monthly
	$15.35	$3.45	$0.00
Marginal Fixed Cost as a Percent of Total Fixed Cost:	79%		
Marginal Variable Cost as a Percent of Total Variable Cost:		66%	
Marginal Capacity Cost as a Percent of Total Capacity Cost:			0%

Table 10 - Initial Rate Adjustments and Resulting Revenues

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table depicts how rates would be set and the revenues they would generate.

Out of City Multiplier **125.0%** **Conservation Rate Block Multiplier** **100.0%** **Other Multiplier** **100.0%**

6/30/17 **Date when fees will first be collected at adjusted rates. Actual adjustment should occur one billing cycle earlier.**

If there are no special costs to consider and before capacity costs are added, if appropriate, rates for a 5/8" meter would be on a "cost to serve" basis when: there is no usage allowance,

the base minimum charge is **$10.94** **Monthly, and the unit charge is** **$2.89** **per 1,000 Gallons.**

After rate adjustments are made, customers will be billed monthly.

Sales to be billed this year: Sales at the current (Test Year) rates (gray highlighted column) will apply until rates are adjusted. Sales at the modeled rates (yellow highlighted column) would apply if the modeled rates are adopted. The grand total "blended" sales revenues are the total revenues generated by the two different sets of rates. Those revenues show in the right-most column.

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Sewer A & Residential In City 2100, 2110, 2120, 2410, 2412, 2460	0	999	$3,843	15	$15.94	0.000	$2.89	$228	$4,071
	1,000	1,999	$172	1	$15.94	0.000	$2.89	$220	$392
	2,000	2,999	$193	1	$15.94	0.000	$2.89	$220	$413
	3,000	3,999	$372,349	1,331	$15.94	0.000	$2.89	$791	$373,140
	4,000	4,999	$106,334	338	$15.94	0.000	$2.89	$238	$106,572
	5,000	5,999	$73,749	239	$15.94	0.000	$2.89	$164	$73,913
	6,000	6,999	$43,519	138	$15.94	0.000	$2.89	$98	$43,617
	7,000	7,999	$29,419	94	$15.94	0.000	$2.89	$66	$29,484
	8,000	8,999	$16,234	49	$15.94	0.000	$2.89	$37	$16,271
	9,000	9,999	$11,320	34	$15.94	0.000	$2.89	$26	$11,346
	10,000	14,999	$21,592	56	$15.94	0.000	$2.89	$52	$21,644
	15,000	19,999	$7,234	13	$15.94	0.000	$2.89	$19	$7,253
	20,000	29,999	$7,048	9	$15.94	0.000	$2.89	$20	$7,068
	30,000	39,999	$4,082	3	$15.94	0.000	$2.89	$12	$4,094
	40,000	49,999	$2,830	1	$15.94	0.000	$2.89	$9	$2,839
	50,000	59,999	$2,399	1	$15.94	0.000	$2.89	$7	$2,407
	60,000	69,999	$2,172	1	$15.94	0.000	$2.89	$6	$2,179
	70,000	79,999	$1,652	0	$15.94	0.000	$2.89	$5	$1,657
	80,000	89,999	$1,652	0	$15.94	0.000	$2.89	$5	$1,657
	90,000	99,999	$1,648	2	$15.94	0.000	$2.89	$5	$1,653
	100,000	149,999	$5,904	1	$15.94	0.000	$2.89	$18	$5,923
	150,000	199,999	$3,707	1	$15.94	0.000	$2.89	$11	$3,718
	200,000	999,999	$2,659	2	$15.94	0.000	$2.89	$8	$2,667
	1,000,000	2,999,999	$0	0	$15.94	0.000	$2.89	$0	$0
	3,000,000	6,999,999	$0	0	$15.94	0.000	$2.89	$0	$0
	7,000,000	9,999,999	$0	0	$15.94	0.000	$2.89	$0	$0
	10,000,000	99,999,999	$0	0	$15.94	0.000	$2.89	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
	0	999	$0	0	$15.94	0.000	$3.21	$1	$1
	1,000	1,999	$0	0	$15.94	0.000	$3.21	$1	$1
	2,000	2,999	$0	0	$15.94	0.000	$3.21	$1	$1
	3,000	3,999	$167	0	$15.94	0.000	$3.21	$1	$167
	4,000	4,999	$167	0	$15.94	0.000	$3.21	$1	$167
	5,000	5,999	$186	0	$15.94	0.000	$3.21	$1	$187
	6,000	6,999	$164	0	$15.94	0.000	$3.21	$1	$165
	7,000	7,999	$203	0	$15.94	0.000	$3.21	$1	$204
	8,000	8,999	$178	0	$15.94	0.000	$3.21	$1	$179
	9,000	9,999	$175	0	$15.94	0.000	$3.21	$1	$176
	10,000	14,999	$793	0	$15.94	0.000	$3.21	$2	$796
	15,000	19,999	$737	0	$15.94	0.000	$3.21	$2	$740
	20,000	29,999	$1,483	0	$15.94	0.000	$3.21	$5	$1,488
Sewer B 2470	30,000	39,999	$1,397	0	$15.94	0.000	$3.21	$4	$1,401
	40,000	49,999	$1,426	2	$15.94	0.000	$3.21	$4	$1,430
	50,000	59,999	$802	0	$15.94	0.000	$3.21	$2	$804
	60,000	69,999	$673	0	$15.94	0.000	$3.21	$2	$675
	70,000	79,999	$654	0	$15.94	0.000	$3.21	$2	$656
	80,000	89,999	$576	0	$15.94	0.000	$3.21	$2	$578
	90,000	99,999	$518	0	$15.94	0.000	$3.21	$2	$519
	100,000	149,999	$2,062	0	$15.94	0.000	$3.21	$6	$2,068
	150,000	199,999	$1,491	0	$15.94	0.000	$3.21	$5	$1,496
	200,000	999,999	$4,422	1	$15.94	0.000	$3.21	$14	$4,435
	1,000,000	2,999,999	$0	0	$15.94	0.000	$3.21	$0	$0
	3,000,000	6,999,999	$0	0	$15.94	0.000	$3.21	$0	$0
	7,000,000	9,999,999	$0	0	$15.94	0.000	$3.21	$0	$0
	10,000,000	99,999,999	$0	0	$15.94	0.000	$3.21	$0	$0
	0	999	$8,575	31	$15.94	0.000	$3.55	$28	$8,604
	1,000	1,999	$7,324	26	$15.94	0.000	$3.55	$23	$7,347
	2,000	2,999	$3,198	12	$15.94	0.000	$3.55	$14	$3,212
	3,000	3,999	$12,006	40	$15.94	0.000	$3.55	$24	$12,029
	4,000	4,999	$2,071	5	$15.94	0.000	$3.55	$5	$2,076
	5,000	5,999	$1,662	4	$15.94	0.000	$3.55	$4	$1,666
	6,000	6,999	$1,769	5	$15.94	0.000	$3.55	$4	$1,773
	7,000	7,999	$1,460	4	$15.94	0.000	$3.55	$3	$1,463
	8,000	8,999	$994	3	$15.94	0.000	$3.55	$2	$996
	9,000	9,999	$369	1	$15.94	0.000	$3.55	$1	$370
	10,000	14,999	$1,563	3	$15.94	0.000	$3.55	$4	$1,567
	15,000	19,999	$837	1	$15.94	0.000	$3.55	$2	$839
	20,000	29,999	$1,048	1	$15.94	0.000	$3.55	$3	$1,051
Sewer C 2471	30,000	39,999	$495	0	$15.94	0.000	$3.55	$2	$496
	40,000	49,999	$395	0	$15.94	0.000	$3.55	$1	$396
	50,000	59,999	$379	0	$15.94	0.000	$3.55	$1	$381
	60,000	69,999	$346	0	$15.94	0.000	$3.55	$1	$347
	70,000	79,999	$354	1	$15.94	0.000	$3.55	$1	$355
	80,000	89,999	$132	0	$15.94	0.000	$3.55	$0	$133
	90,000	99,999	$65	0	$15.94	0.000	$3.55	$0	$65
	100,000	149,999	$0	0	$15.94	0.000	$3.55	$0	$0
	150,000	199,999	$0	0	$15.94	0.000	$3.55	$0	$0
	200,000	999,999	$0	0	$15.94	0.000	$3.55	$0	$0
	1,000,000	2,999,999	$0	0	$15.94	0.000	$3.55	$0	$0
	3,000,000	6,999,999	$0	0	$15.94	0.000	$3.55	$0	$0
	7,000,000	9,999,999	$0	0	$15.94	0.000	$3.55	$0	$0
	10,000,000	99,999,999	$0	0	$15.94	0.000	$3.55	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
	0	999	$1,638	6	$15.94	0.000	$3.77	$7	$1,646
	1,000	1,999	$1,805	6	$15.94	0.000	$3.77	$7	$1,811
	2,000	2,999	$1,116	4	$15.94	0.000	$3.77	$5	$1,121
	3,000	3,999	$1,881	4	$15.94	0.000	$3.77	$5	$1,886
	4,000	4,999	$1,670	4	$15.94	0.000	$3.77	$4	$1,674
	5,000	5,999	$690	0	$15.94	0.000	$3.77	$2	$692
	6,000	6,999	$786	1	$15.94	0.000	$3.77	$2	$788
	7,000	7,999	$988	2	$15.94	0.000	$3.77	$3	$991
	8,000	8,999	$725	1	$15.94	0.000	$3.77	$2	$727
	9,000	9,999	$719	1	$15.94	0.000	$3.77	$2	$721
	10,000	14,999	$2,705	1	$15.94	0.000	$3.77	$8	$2,713
	15,000	19,999	$2,603	2	$15.94	0.000	$3.77	$8	$2,610
	20,000	29,999	$4,040	2	$15.94	0.000	$3.77	$12	$4,052
Sewer D 2472	30,000	39,999	$3,482	2	$15.94	0.000	$3.77	$10	$3,492
	40,000	49,999	$2,949	3	$15.94	0.000	$3.77	$8	$2,957
	50,000	59,999	$1,711	1	$15.94	0.000	$3.77	$5	$1,716
	60,000	69,999	$1,323	2	$15.94	0.000	$3.77	$4	$1,326
	70,000	79,999	$622	1	$15.94	0.000	$3.77	$2	$624
	80,000	89,999	$368	0	$15.94	0.000	$3.77	$1	$369
	90,000	99,999	$285	0	$15.94	0.000	$3.77	$1	$285
	100,000	149,999	$703	1	$15.94	0.000	$3.77	$2	$705
	150,000	199,999	$269	0	$15.94	0.000	$3.77	$1	$270
	200,000	999,999	$0	0	$15.94	0.000	$3.77	$0	$0
	1,000,000	2,999,999	$0	0	$15.94	0.000	$3.77	$0	$0
	3,000,000	6,999,999	$0	0	$15.94	0.000	$3.77	$0	$0
	7,000,000	9,999,999	$0	0	$15.94	0.000	$3.77	$0	$0
	10,000,000	99,999,999	$0	0	$15.94	0.000	$3.77	$0	$0
	0	999	$1,002	3	$15.94	0.000	$4.03	$6	$1,008
	1,000	1,999	$1,319	5	$15.94	0.000	$4.03	$6	$1,325
	2,000	2,999	$928	3	$15.94	0.000	$4.03	$5	$933
	3,000	3,999	$3,449	10	$15.94	0.000	$4.03	$7	$3,456
	4,000	4,999	$921	1	$15.94	0.000	$4.03	$2	$924
	5,000	5,999	$1,188	2	$15.94	0.000	$4.03	$3	$1,191
	6,000	6,999	$1,127	3	$15.94	0.000	$4.03	$3	$1,130
	7,000	7,999	$579	1	$15.94	0.000	$4.03	$1	$581
	8,000	8,999	$419	0	$15.94	0.000	$4.03	$1	$420
	9,000	9,999	$384	0	$15.94	0.000	$4.03	$1	$385
	10,000	14,999	$1,878	2	$15.94	0.000	$4.03	$5	$1,883
	15,000	19,999	$1,260	1	$15.94	0.000	$4.03	$4	$1,264
	20,000	29,999	$2,101	1	$15.94	0.000	$4.03	$6	$2,107
Sewer E 2473	30,000	39,999	$1,588	0	$15.94	0.000	$4.03	$5	$1,593
	40,000	49,999	$1,452	0	$15.94	0.000	$4.03	$4	$1,457
	50,000	59,999	$1,323	0	$15.94	0.000	$4.03	$4	$1,327
	60,000	69,999	$1,267	0	$15.94	0.000	$4.03	$4	$1,271
	70,000	79,999	$1,243	0	$15.94	0.000	$4.03	$4	$1,246
	80,000	89,999	$1,141	0	$15.94	0.000	$4.03	$4	$1,145
	90,000	99,999	$1,117	0	$15.94	0.000	$4.03	$4	$1,120
	100,000	149,999	$5,131	1	$15.94	0.000	$4.03	$16	$5,147
	150,000	199,999	$3,860	1	$15.94	0.000	$4.03	$12	$3,872
	200,000	999,999	$34,586	1	$15.94	0.000	$4.03	$109	$34,696
	1,000,000	2,999,999	$48,052	1	$15.94	0.000	$4.03	$152	$48,204
	3,000,000	6,999,999	$0	0	$15.94	0.000	$4.03	$0	$0
	7,000,000	9,999,999	$0	0	$15.94	0.000	$4.03	$0	$0
	10,000,000	99,999,999	$0	0	$15.94	0.000	$4.03	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
	0	999	$50	0	$15.94	0.000	$4.19	$3	$52
	1,000	1,999	$25	0	$15.94	0.000	$4.19	$3	$27
	2,000	2,999	$0	0	$15.94	0.000	$4.19	$3	$3
	3,000	3,999	$1,156	1	$15.94	0.000	$4.19	$3	$1,159
	4,000	4,999	$759	0	$15.94	0.000	$4.19	$2	$761
	5,000	5,999	$822	0	$15.94	0.000	$4.19	$2	$825
	6,000	6,999	$1,087	1	$15.94	0.000	$4.19	$3	$1,090
	7,000	7,999	$796	0	$15.94	0.000	$4.19	$2	$798
	8,000	8,999	$1,160	2	$15.94	0.000	$4.19	$3	$1,163
	9,000	9,999	$906	1	$15.94	0.000	$4.19	$2	$909
	10,000	14,999	$2,933	2	$15.94	0.000	$4.19	$9	$2,941
	15,000	19,999	$2,858	4	$15.94	0.000	$4.19	$8	$2,865
	20,000	29,999	$3,063	3	$15.94	0.000	$4.19	$9	$3,072
Sewer F 2474	30,000	39,999	$1,859	1	$15.94	0.000	$4.19	$5	$1,865
	40,000	49,999	$1,348	1	$15.94	0.000	$4.19	$4	$1,352
	50,000	59,999	$1,019	1	$15.94	0.000	$4.19	$3	$1,022
	60,000	69,999	$715	1	$15.94	0.000	$4.19	$2	$717
	70,000	79,999	$464	0	$15.94	0.000	$4.19	$1	$466
	80,000	89,999	$427	0	$15.94	0.000	$4.19	$1	$429
	90,000	99,999	$362	0	$15.94	0.000	$4.19	$1	$364
	100,000	149,999	$1,048	1	$15.94	0.000	$4.19	$3	$1,051
	150,000	199,999	$0	0	$15.94	0.000	$4.19	$0	$0
	200,000	999,999	$0	0	$15.94	0.000	$4.19	$0	$0
	1,000,000	2,999,999	$0	0	$15.94	0.000	$4.19	$0	$0
	3,000,000	6,999,999	$0	0	$15.94	0.000	$4.19	$0	$0
	7,000,000	9,999,999	$0	0	$15.94	0.000	$4.19	$0	$0
	10,000,000	99,999,999	$0	0	$15.94	0.000	$4.19	$0	$0
	0	999	$27	0	$15.94	0.000	$5.07	$1	$28
	1,000	1,999	$0	0	$15.94	0.000	$5.07	$1	$1
	2,000	2,999	$27	0	$15.94	0.000	$5.07	$1	$28
	3,000	3,999	$329	0	$15.94	0.000	$5.07	$1	$330
	4,000	4,999	$329	0	$15.94	0.000	$5.07	$1	$330
	5,000	5,999	$352	0	$15.94	0.000	$5.07	$1	$353
	6,000	6,999	$347	0	$15.94	0.000	$5.07	$1	$349
	7,000	7,999	$320	0	$15.94	0.000	$5.07	$1	$321
	8,000	8,999	$389	0	$15.94	0.000	$5.07	$1	$390
	9,000	9,999	$421	0	$15.94	0.000	$5.07	$1	$422
	10,000	14,999	$1,716	2	$15.94	0.000	$5.07	$4	$1,721
	15,000	19,999	$1,117	1	$15.94	0.000	$5.07	$3	$1,120
	20,000	29,999	$1,172	1	$15.94	0.000	$5.07	$3	$1,176
Sewer G 2475	30,000	39,999	$682	1	$15.94	0.000	$5.07	$2	$684
	40,000	49,999	$353	0	$15.94	0.000	$5.07	$1	$354
	50,000	59,999	$260	0	$15.94	0.000	$5.07	$1	$261
	60,000	69,999	$168	0	$15.94	0.000	$5.07	$0	$168
	70,000	79,999	$111	0	$15.94	0.000	$5.07	$0	$112
	80,000	89,999	$44	0	$15.94	0.000	$5.07	$0	$44
	90,000	99,999	$44	0	$15.94	0.000	$5.07	$0	$44
	100,000	149,999	$198	0	$15.94	0.000	$5.07	$1	$199
	150,000	199,999	$0	0	$15.94	0.000	$5.07	$0	$0
	200,000	999,999	$0	0	$15.94	0.000	$5.07	$0	$0
	1,000,000	2,999,999	$0	0	$15.94	0.000	$5.07	$0	$0
	3,000,000	6,999,999	$0	0	$15.94	0.000	$5.07	$0	$0
	7,000,000	9,999,999	$0	0	$15.94	0.000	$5.07	$0	$0
	10,000,000	99,999,999	$0	0	$15.94	0.000	$5.07	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Sewer Residential Out of City 2101	0	999	$27	0	$19.93	0.000	$3.61	$1	$28
	1,000	1,999	$0	0	$19.93	0.000	$3.61	$1	$1
	2,000	2,999	$0	0	$19.93	0.000	$3.61	$1	$1
	3,000	3,999	$728	2	$19.93	0.000	$3.61	$2	$730
	4,000	4,999	$481	1	$19.93	0.000	$3.61	$1	$482
	5,000	5,999	$771	2	$19.93	0.000	$3.61	$2	$772
	6,000	6,999	$487	1	$19.93	0.000	$3.61	$1	$488
	7,000	7,999	$250	1	$19.93	0.000	$3.61	$1	$250
	8,000	8,999	$33	0	$19.93	0.000	$3.61	$0	$33
	9,000	9,999	$353	1	$19.93	0.000	$3.61	$1	$353
	10,000	14,999	$0	0	$19.93	0.000	$3.61	$0	$0
	15,000	19,999	$0	0	$19.93	0.000	$3.61	$0	$0
	20,000	29,999	$0	0	$19.93	0.000	$3.61	$0	$0
	30,000	39,999	$0	0	$19.93	0.000	$3.61	$0	$0
	40,000	49,999	$0	0	$19.93	0.000	$3.61	$0	$0
	50,000	59,999	$0	0	$19.93	0.000	$3.61	$0	$0
	60,000	69,999	$0	0	$19.93	0.000	$3.61	$0	$0
	70,000	79,999	$0	0	$19.93	0.000	$3.61	$0	$0
	80,000	89,999	$0	0	$19.93	0.000	$3.61	$0	$0
	90,000	99,999	$0	0	$19.93	0.000	$3.61	$0	$0
	100,000	149,999	$0	0	$19.93	0.000	$3.61	$0	$0
	150,000	199,999	$0	0	$19.93	0.000	$3.61	$0	$0
	200,000	999,999	$0	0	$19.93	0.000	$3.61	$0	$0
	1,000,000	2,999,999	$0	0	$19.93	0.000	$3.61	$0	$0
	3,000,000	6,999,999	$0	0	$19.93	0.000	$3.61	$0	$0
	7,000,000	9,999,999	$0	0	$19.93	0.000	$3.61	$0	$0
	10,000,000	99,999,999	$0	0	$19.93	0.000	$3.61	$0	$0
Sewer C Out of City 2476, 2481	0	999	$93	0	$19.93	0.000	$4.43	$1	$93
	1,000	1,999	$116	0	$19.93	0.000	$4.43	$1	$116
	2,000	2,999	$93	0	$19.93	0.000	$4.43	$0	$93
	3,000	3,999	$131	0	$19.93	0.000	$4.43	$0	$131
	4,000	4,999	$122	0	$19.93	0.000	$4.43	$0	$122
	5,000	5,999	$113	0	$19.93	0.000	$4.43	$0	$113
	6,000	6,999	$43	0	$19.93	0.000	$4.43	$0	$43
	7,000	7,999	$43	0	$19.93	0.000	$4.43	$0	$43
	8,000	8,999	$83	0	$19.93	0.000	$4.43	$0	$83
	9,000	9,999	$57	0	$19.93	0.000	$4.43	$0	$57
	10,000	14,999	$278	1	$19.93	0.000	$4.43	$1	$278
	15,000	19,999	$46	0	$19.93	0.000	$4.43	$0	$46
	20,000	29,999	$108	0	$19.93	0.000	$4.43	$0	$108
	30,000	39,999	$31	0	$19.93	0.000	$4.43	$0	$31
	40,000	49,999	$31	0	$19.93	0.000	$4.43	$0	$31
	50,000	59,999	$31	0	$19.93	0.000	$4.43	$0	$31
	60,000	69,999	$31	0	$19.93	0.000	$4.43	$0	$31
	70,000	79,999	$31	0	$19.93	0.000	$4.43	$0	$31
	80,000	89,999	$31	0	$19.93	0.000	$4.43	$0	$31
	90,000	99,999	$45	0	$19.93	0.000	$4.43	$0	$45
	100,000	149,999	$0	0	$19.93	0.000	$4.43	$0	$0
	150,000	199,999	$0	0	$19.93	0.000	$4.43	$0	$0
	200,000	999,999	$0	0	$19.93	0.000	$4.43	$0	$0
	1,000,000	2,999,999	$0	0	$19.93	0.000	$4.43	$0	$0
	3,000,000	6,999,999	$0	0	$19.93	0.000	$4.43	$0	$0
	7,000,000	9,999,999	$0	0	$19.93	0.000	$4.43	$0	$0
	10,000,000	99,999,999	$0	0	$19.93	0.000	$4.43	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Sewer D Out of City 2477, 2482	0	999	$47	0	$19.93	0.000	$4.71	$0	$48
	1,000	1,999	$0	0	$19.93	0.000	$4.71	$0	$0
	2,000	2,999	$0	0	$19.93	0.000	$4.71	$0	$0
	3,000	3,999	$173	0	$19.93	0.000	$4.71	$1	$174
	4,000	4,999	$181	0	$19.93	0.000	$4.71	$1	$181
	5,000	5,999	$164	0	$19.93	0.000	$4.71	$0	$165
	6,000	6,999	$66	0	$19.93	0.000	$4.71	$0	$66
	7,000	7,999	$63	0	$19.93	0.000	$4.71	$0	$63
	8,000	8,999	$39	0	$19.93	0.000	$4.71	$0	$39
	9,000	9,999	$39	0	$19.93	0.000	$4.71	$0	$39
	10,000	14,999	$196	0	$19.93	0.000	$4.71	$1	$196
	15,000	19,999	$196	0	$19.93	0.000	$4.71	$1	$196
	20,000	29,999	$391	0	$19.93	0.000	$4.71	$2	$393
	30,000	39,999	$401	1	$19.93	0.000	$4.71	$1	$402
	40,000	49,999	$196	0	$19.93	0.000	$4.71	$1	$197
	50,000	59,999	$27	0	$19.93	0.000	$4.71	$0	$27
	60,000	69,999	$0	0	$19.93	0.000	$4.71	$0	$0
	70,000	79,999	$0	0	$19.93	0.000	$4.71	$0	$0
	80,000	89,999	$0	0	$19.93	0.000	$4.71	$0	$0
	90,000	99,999	$0	0	$19.93	0.000	$4.71	$0	$0
	100,000	149,999	$0	0	$19.93	0.000	$4.71	$0	$0
	150,000	199,999	$0	0	$19.93	0.000	$4.71	$0	$0
	200,000	999,999	$0	0	$19.93	0.000	$4.71	$0	$0
	1,000,000	2,999,999	$0	0	$19.93	0.000	$4.71	$0	$0
	3,000,000	6,999,999	$0	0	$19.93	0.000	$4.71	$0	$0
	7,000,000	9,999,999	$0	0	$19.93	0.000	$4.71	$0	$0
	10,000,000	99,999,999	$0	0	$19.93	0.000	$4.71	$0	$0
Sewer E Out of City 2478, 2483	0	999	$586	2	$19.93	0.000	$5.04	$1	$588
	1,000	1,999	$0	0	$19.93	0.000	$5.04	$0	$0
	2,000	2,999	$0	0	$19.93	0.000	$5.04	$0	$0
	3,000	3,999	$42	0	$19.93	0.000	$5.04	$0	$42
	4,000	4,999	$147	0	$19.93	0.000	$5.04	$0	$147
	5,000	5,999	$45	0	$19.93	0.000	$5.04	$0	$46
	6,000	6,999	$63	0	$19.93	0.000	$5.04	$0	$63
	7,000	7,999	$35	0	$19.93	0.000	$5.04	$0	$35
	8,000	8,999	$10	0	$19.93	0.000	$5.04	$0	$11
	9,000	9,999	$10	0	$19.93	0.000	$5.04	$0	$11
	10,000	14,999	$66	0	$19.93	0.000	$5.04	$0	$67
	15,000	19,999	$42	0	$19.93	0.000	$5.04	$0	$42
	20,000	29,999	$24	0	$19.93	0.000	$5.04	$0	$24
	30,000	39,999	$0	0	$19.93	0.000	$5.04	$0	$0
	40,000	49,999	$0	0	$19.93	0.000	$5.04	$0	$0
	50,000	59,999	$0	0	$19.93	0.000	$5.04	$0	$0
	60,000	69,999	$0	0	$19.93	0.000	$5.04	$0	$0
	70,000	79,999	$0	0	$19.93	0.000	$5.04	$0	$0
	80,000	89,999	$0	0	$19.93	0.000	$5.04	$0	$0
	90,000	99,999	$0	0	$19.93	0.000	$5.04	$0	$0
	100,000	149,999	$0	0	$19.93	0.000	$5.04	$0	$0
	150,000	199,999	$0	0	$19.93	0.000	$5.04	$0	$0
	200,000	999,999	$0	0	$19.93	0.000	$5.04	$0	$0
	1,000,000	2,999,999	$0	0	$19.93	0.000	$5.04	$0	$0
	3,000,000	6,999,999	$0	0	$19.93	0.000	$5.04	$0	$0
	7,000,000	9,999,999	$0	0	$19.93	0.000	$5.04	$0	$0
	10,000,000	99,999,999	$0	0	$19.93	0.000	$5.04	$0	$0

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Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Sewer F Out of City 2479 TORRINGTON LIVESTOCK, 1 Inch Meter	0	999	$50	0	$19.93	0.000	$6.33	$0	$50
	1,000	1,999	$0	0	$19.93	0.000	$6.33	$0	$0
	2,000	2,999	$0	0	$19.93	0.000	$6.33	$0	$0
	3,000	3,999	$36	0	$19.93	0.000	$6.33	$0	$36
	4,000	4,999	$36	0	$19.93	0.000	$6.33	$0	$36
	5,000	5,999	$58	0	$19.93	0.000	$6.33	$0	$58
	6,000	6,999	$33	0	$19.93	0.000	$6.33	$0	$33
	7,000	7,999	$75	0	$19.93	0.000	$6.33	$0	$75
	8,000	8,999	$47	0	$19.93	0.000	$6.33	$0	$47
	9,000	9,999	$43	0	$19.93	0.000	$6.33	$0	$43
	10,000	14,999	$161	0	$19.93	0.000	$6.33	$0	$161
	15,000	19,999	$0	0	$19.93	0.000	$6.33	$0	$0
	20,000	29,999	$0	0	$19.93	0.000	$6.33	$0	$0
	30,000	39,999	$0	0	$19.93	0.000	$6.33	$0	$0
	40,000	49,999	$0	0	$19.93	0.000	$6.33	$0	$0
	50,000	59,999	$0	0	$19.93	0.000	$6.33	$0	$0
	60,000	69,999	$0	0	$19.93	0.000	$6.33	$0	$0
	70,000	79,999	$0	0	$19.93	0.000	$6.33	$0	$0
	80,000	89,999	$0	0	$19.93	0.000	$6.33	$0	$0
	90,000	99,999	$0	0	$19.93	0.000	$6.33	$0	$0
	100,000	149,999	$0	0	$19.93	0.000	$6.33	$0	$0
	150,000	199,999	$0	0	$19.93	0.000	$6.33	$0	$0
	200,000	999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	1,000,000	2,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	3,000,000	6,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	7,000,000	9,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	10,000,000	99,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
Sewer G Out of City 2485	0	999	$0	0	$19.93	0.000	$6.33	$0	$0
	1,000	1,999	$0	0	$19.93	0.000	$6.33	$0	$0
	2,000	2,999	$0	0	$19.93	0.000	$6.33	$0	$0
	3,000	3,999	$196	0	$19.93	0.000	$6.33	$1	$197
	4,000	4,999	$201	0	$19.93	0.000	$6.33	$1	$202
	5,000	5,999	$66	0	$19.93	0.000	$6.33	$0	$66
	6,000	6,999	$89	0	$19.93	0.000	$6.33	$0	$89
	7,000	7,999	$107	0	$19.93	0.000	$6.33	$0	$107
	8,000	8,999	$53	0	$19.93	0.000	$6.33	$0	$53
	9,000	9,999	$53	0	$19.93	0.000	$6.33	$0	$53
	10,000	14,999	$263	0	$19.93	0.000	$6.33	$1	$264
	15,000	19,999	$286	0	$19.93	0.000	$6.33	$1	$287
	20,000	29,999	$483	0	$19.93	0.000	$6.33	$2	$485
	30,000	39,999	$470	0	$19.93	0.000	$6.33	$2	$472
	40,000	49,999	$420	0	$19.93	0.000	$6.33	$1	$421
	50,000	59,999	$236	0	$19.93	0.000	$6.33	$1	$236
	60,000	69,999	$88	0	$19.93	0.000	$6.33	$0	$88
	70,000	79,999	$88	0	$19.93	0.000	$6.33	$0	$88
	80,000	89,999	$88	0	$19.93	0.000	$6.33	$0	$88
	90,000	99,999	$88	0	$19.93	0.000	$6.33	$0	$88
	100,000	149,999	$234	0	$19.93	0.000	$6.33	$1	$235
	150,000	199,999	$0	0	$19.93	0.000	$6.33	$0	$0
	200,000	999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	1,000,000	2,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	3,000,000	6,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	7,000,000	9,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	10,000,000	99,999,999	$0	0	$19.93	0.000	$6.33	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Sewer W Hwy 2131	0	999	$40	0	$13.05	0.000	$2.93	$0	$40
	1,000	1,999	$40	0	$13.05	0.000	$2.93	$0	$40
	2,000	2,999	$40	0	$13.05	0.000	$2.93	$0	$40
	3,000	3,999	$40	0	$13.05	0.000	$2.93	$0	$40
	4,000	4,999	$40	0	$13.05	0.000	$2.93	$0	$40
	5,000	5,999	$40	0	$13.05	0.000	$2.93	$0	$40
	6,000	6,999	$40	0	$13.05	0.000	$2.93	$0	$40
	7,000	7,999	$40	0	$13.05	0.000	$2.93	$0	$40
	8,000	8,999	$40	0	$13.05	0.000	$2.93	$0	$40
	9,000	9,999	$40	0	$13.05	0.000	$2.93	$0	$40
	10,000	14,999	$202	0	$13.05	0.000	$2.93	$0	$202
	15,000	19,999	$202	0	$13.05	0.000	$2.93	$0	$202
	20,000	29,999	$404	0	$13.05	0.000	$2.93	$1	$405
	30,000	39,999	$404	0	$13.05	0.000	$2.93	$1	$405
	40,000	49,999	$404	0	$13.05	0.000	$2.93	$1	$405
	50,000	59,999	$404	0	$13.05	0.000	$2.93	$1	$405
	60,000	69,999	$404	0	$13.05	0.000	$2.93	$1	$405
	70,000	79,999	$404	0	$13.05	0.000	$2.93	$1	$405
	80,000	89,999	$404	0	$13.05	0.000	$2.93	$1	$405
	90,000	99,999	$404	0	$13.05	0.000	$2.93	$1	$405
	100,000	149,999	$2,020	0	$13.05	0.000	$2.93	$5	$2,025
	150,000	199,999	$2,020	0	$13.05	0.000	$2.93	$5	$2,025
	200,000	999,999	$30,020	1	$13.05	0.000	$2.93	$72	$30,091
	1,000,000	2,999,999	$17,290	1	$13.05	0.000	$2.93	$41	$17,332
	3,000,000	6,999,999	$0	0	$13.05	0.000	$2.93	$0	$0
	7,000,000	9,999,999	$0	0	$13.05	0.000	$2.93	$0	$0
	10,000,000	99,999,999	$0	0	$13.05	0.000	$2.93	$0	$0
Sewer S Torrington 2132	0	999	$30	0	$13.05	0.000	$2.93	$0	$30
	1,000	1,999	$30	0	$13.05	0.000	$2.93	$0	$30
	2,000	2,999	$30	0	$13.05	0.000	$2.93	$0	$30
	3,000	3,999	$30	0	$13.05	0.000	$2.93	$0	$30
	4,000	4,999	$30	0	$13.05	0.000	$2.93	$0	$30
	5,000	5,999	$30	0	$13.05	0.000	$2.93	$0	$30
	6,000	6,999	$30	0	$13.05	0.000	$2.93	$0	$30
	7,000	7,999	$30	0	$13.05	0.000	$2.93	$0	$30
	8,000	8,999	$30	0	$13.05	0.000	$2.93	$0	$30
	9,000	9,999	$30	0	$13.05	0.000	$2.93	$0	$30
	10,000	14,999	$150	0	$13.05	0.000	$2.93	$0	$151
	15,000	19,999	$150	0	$13.05	0.000	$2.93	$0	$151
	20,000	29,999	$300	0	$13.05	0.000	$2.93	$1	$301
	30,000	39,999	$300	0	$13.05	0.000	$2.93	$1	$301
	40,000	49,999	$300	0	$13.05	0.000	$2.93	$1	$301
	50,000	59,999	$300	0	$13.05	0.000	$2.93	$1	$301
	60,000	69,999	$300	0	$13.05	0.000	$2.93	$1	$301
	70,000	79,999	$300	0	$13.05	0.000	$2.93	$1	$301
	80,000	89,999	$300	0	$13.05	0.000	$2.93	$1	$301
	90,000	99,999	$300	0	$13.05	0.000	$2.93	$1	$301
	100,000	149,999	$1,502	0	$13.05	0.000	$2.93	$5	$1,507
	150,000	199,999	$1,502	0	$13.05	0.000	$2.93	$5	$1,507
	200,000	999,999	$21,932	1	$13.05	0.000	$2.93	$71	$22,003
	1,000,000	2,999,999	$10,836	0	$13.05	0.000	$2.93	$35	$10,871
	3,000,000	6,999,999	$5,635	0	$13.05	0.000	$2.93	$18	$5,653
	7,000,000	9,999,999	$0	0	$13.05	0.000	$2.93	$0	$0
	10,000,000	99,999,999	$0	0	$13.05	0.000	$2.93	$0	$0

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Sewer Huckfeldt 2150, In-city	0	999	$25	0	$15.94	0.000	$5.07	$0	$25
	1,000	1,999	$25	0	$15.94	0.000	$5.07	$0	$25
	2,000	2,999	$25	0	$15.94	0.000	$5.07	$0	$25
	3,000	3,999	$25	0	$15.94	0.000	$5.07	$0	$25
	4,000	4,999	$25	0	$15.94	0.000	$5.07	$0	$25
	5,000	5,999	$25	0	$15.94	0.000	$5.07	$0	$25
	6,000	6,999	$25	0	$15.94	0.000	$5.07	$0	$25
	7,000	7,999	$25	0	$15.94	0.000	$5.07	$0	$25
	8,000	8,999	$25	0	$15.94	0.000	$5.07	$0	$25
	9,000	9,999	$25	0	$15.94	0.000	$5.07	$0	$25
	10,000	14,999	$126	0	$15.94	0.000	$5.07	$1	$126
	15,000	19,999	$126	0	$15.94	0.000	$5.07	$1	$126
	20,000	29,999	$251	0	$15.94	0.000	$5.07	$2	$253
	30,000	39,999	$251	0	$15.94	0.000	$5.07	$2	$253
	40,000	49,999	$251	0	$15.94	0.000	$5.07	$2	$253
	50,000	59,999	$251	0	$15.94	0.000	$5.07	$2	$253
	60,000	69,999	$251	0	$15.94	0.000	$5.07	$2	$253
	70,000	79,999	$251	0	$15.94	0.000	$5.07	$2	$253
	80,000	89,999	$251	0	$15.94	0.000	$5.07	$2	$253
	90,000	99,999	$251	0	$15.94	0.000	$5.07	$2	$253
	100,000	149,999	$975	0	$15.94	0.000	$5.07	$7	$981
	150,000	199,999	$362	1	$15.94	0.000	$5.07	$3	$365
	200,000	999,999	$0	0	$15.94	0.000	$5.07	$0	$0
	1,000,000	2,999,999	$0	0	$15.94	0.000	$5.07	$0	$0
	3,000,000	6,999,999	$0	0	$15.94	0.000	$5.07	$0	$0
	7,000,000	9,999,999	$0	0	$15.94	0.000	$5.07	$0	$0
	10,000,000	99,999,999	$0	0	$15.94	0.000	$5.07	$0	$0
Sub-customers in Multi-unit Facilities In City 2100, 2471, 2472, 2473, 2475	0	0	$101,000	392	$6.75	0.000	$0.00	$87	$101,087

Table 10 - Initial Rate Adjustments and Resulting Revenues

Customer Class, Rate Class or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Sales This Year at Current Rates	Customers at or Above This Volume and Below Next	Minimum Charge Base Rate Only1	New Usage Allowance in 1,000 Gallons	New Unit Charge per 1,000 Gallons	Sales This Year at Modeled Rates	Grand Total "Blended" Sales This Year
Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter	0	999	$0	0	$19.93	0.000	$6.33	$0	$0
	1,000	1,999	$0	0	$19.93	0.000	$6.33	$0	$0
	2,000	2,999	$0	0	$19.93	0.000	$6.33	$0	$0
	3,000	3,999	$53	0	$19.93	0.000	$6.33	$0	$53
	4,000	4,999	$53	0	$19.93	0.000	$6.33	$0	$53
	5,000	5,999	$53	0	$19.93	0.000	$6.33	$0	$53
	6,000	6,999	$53	0	$19.93	0.000	$6.33	$0	$53
	7,000	7,999	$53	0	$19.93	0.000	$6.33	$0	$53
	8,000	8,999	$53	0	$19.93	0.000	$6.33	$0	$53
	9,000	9,999	$53	0	$19.93	0.000	$6.33	$0	$53
	10,000	14,999	$263	0	$19.93	0.000	$6.33	$1	$264
	15,000	19,999	$263	0	$19.93	0.000	$6.33	$1	$264
	20,000	29,999	$527	0	$19.93	0.000	$6.33	$2	$529
	30,000	39,999	$527	0	$19.93	0.000	$6.33	$2	$529
	40,000	49,999	$527	0	$19.93	0.000	$6.33	$2	$529
	50,000	59,999	$527	0	$19.93	0.000	$6.33	$2	$529
	60,000	69,999	$527	0	$19.93	0.000	$6.33	$2	$529
	70,000	79,999	$527	0	$19.93	0.000	$6.33	$2	$529
	80,000	89,999	$527	0	$19.93	0.000	$6.33	$2	$529
	90,000	99,999	$527	0	$19.93	0.000	$6.33	$2	$529
	100,000	149,999	$2,585	0	$19.93	0.000	$6.33	$10	$2,595
	150,000	199,999	$1,628	1	$19.93	0.000	$6.33	$6	$1,634
	200,000	999,999	$1,246	0	$19.93	0.000	$6.33	$5	$1,250
	1,000,000	2,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	3,000,000	6,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	7,000,000	9,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
	10,000,000	99,999,999	$0	0	$19.93	0.000	$6.33	$0	$0
Total Rate Revenue at Current Rates			$1,193,881		Total Rate Revenue at Modeled Rates			$3,487	
Prorated capacity surcharges from Table 13, because minimum charges above do not include them									$298
Total Blended Rate Revenues for the Year [2]									$1,197,667

Note 1, New Minimum Charge Base Rates: If meter or connection size-based minimum charges are to be used, and the user classes modeled above include meter or connection sizes, the amounts shown in this column include meter or connection size surcharges as calculated in Table 13. Otherwise, use the rates in the "Total Minimum Charge per Billing Period" column of Table 13 when setting minimum charges for each customer when their minimums will be based upon meter or connection size.

Note 2, Blended Rate Revenues: During the year when rates will be adjusted, rate revenues generated will be "blended" revenues - part collected at the current rates and part collected at the adjusted rates. The table above calculates both kinds of revenue and totals them in the right-most column. Therefore, the anticipated timing of rate adjustment shown at the top of this table will cause rates to be charged as follows:

12.0	months at the old user charge rates	and	0.0	months at the new user charge rates.

Table 11 - Capacity Cost
(Its Amount and How it May be Recovered)

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

System capacity and connection costs WILL be recovered in one way by default, or a combination of ways by design. That could be through regular user fees, in which case existing customers pay the costs to bring on new customers. It could be through "tap" or connection fees, in which case new customers pay "up front" for the capacity they are granted. It could be through on-going demand or capacity surcharges, preferably based upon meter or connection size, in which case each customer pays for the capacity they are granted over time. Or, it could be some combination of these. This table shows tap and capacity costs to expect. From these costs, tap fees and capacity demand surcharges were developed in Table 5 and Table 8, respectively.

Calculation of Annualized High-flow Capacity Cost

	Fixed Assets Book Value	% of Total Attributable to High-flow Capacity	High-flow Capacity Cost	Annual High-flow Capacity Cost (40-year Depreciation)
	$6,745,043	25.0%	$1,686,261	$98,272
Totals	$6,745,043		$1,686,261	$98,272

Costs Associated With Making New Connections

Note: Costs beyond the third year have been projected and used for fee calculations, but they are not shown here simply to to save space.

			Test Year Starting	Analysis Year Starting	1st Year Starting	2nd Year Starting	3rd Year Starting
			7/1/15	7/1/16	7/1/17	7/1/18	7/1/19
		Annual High-flow Capacity Cost	$98,272	$98,272	$98,272	$98,272	$98,272
Average Field Cost per New Connection	$50	**Total Field Costs**	$100	$150	$128	$130	$133
Average Administration Costs	$25	**Total Administration Costs**	$50	$75	$64	$65	$66
		Total Costs for New Connections	$98,422	$98,497	$98,463	$98,467	$98,471
Target Percentage and Amount of Capacity Cost to be Recovered by Tap Fees		2.09%	$2,052	$2,052	$2,052	$2,052	$2,052
Target Percentage and Amount of Capacity Cost to be Recovered by Capacity Charges		97.91%	$96,220	$96,220	$96,220	$96,220	$96,220

Note: Non-capital costs (like field costs for inspection of connections and administration costs) should be recovered by fees charged for providing the services involved. These are in addition to high-flow capacity costs.

Table 12 - Tap Fees (Based on Meter Size)

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table calculates tap fees to charge each meter size and total tap fee revenues that would be generated during one full year following initial adjustment. This table only covers meter size-based installation fees. Share purchase is not included in this calculation.

Meter Size	Meter Size in Square Inches	Mix of New Taps in a Typical Year	AWWA Capacity Multiplier for Each Meter Size	Total AWWA Capacity "Shares" Attributable to Each Meter Size Group	AWWA-based Capacity Cost Each Meter Size	Economy of Scale Discount Rate	Out of City Surcharge Factor	New Tap Fee Each Meter Size	Full-year Tap Fee Income From Each Size Class
In-City Customers									
Five Eighths	0.31	0.9	1.0	0.9	$500	100%	100%	$500	$457
Three Quarters	0.44	0.1	1.5	0.2	$500	100%	100%	$500	$64
One Inch	0.79	1.7	2.5	4.3	$500	100%	100%	$500	$865
One & a Half Inch	1.77	0.1	5.0	0.4	$1,000	80%	100%	$800	$65
Two Inch	3.14	0.1	16.0	1.4	$3,200	64%	100%	$2,048	$176
Two & a Half Inch	4.91	0.0	29.8 *	0.0	$5,950	51%	100%	$3,046	$0
Three Inch	7.07	0.0	43.5	0.6	$8,699	41%	100%	$3,563	$53
Four Inch	12.57	0.0	75.0	1.0	$14,999	33%	100%	$4,915	$67
Six Inch	28.27	0.0	160.0	0.0	$31,997	26%	100%	$8,388	$0
Eight Inch	50.27	0.0	280.0	0.0	$55,995	21%	100%	$11,743	$0
Ten Inch	78.54	0.0	420.0	0.0	$83,993	17%	100%	$14,092	$0
Huckfeldt 6 Inch Equivalent	28.27	0.0	160.0	0.2	$31,997	26%	100%	$8,388	$11
	Subtotal:	3.0		9.1					$1,757

* Not included in AWWA study results, so these values are estimates

Meter Size	Meter Size in Square Inches	Mix of New Taps in a Typical Year	AWWA Capacity Multiplier for Each Meter Size	Total AWWA Capacity "Shares" Attributable to Each Meter Size Group	AWWA-based Capacity Cost Each Meter Size	Economy of Scale Discount Rate	Out of City Surcharge Factor	New Tap Fee Each Meter Size	Full-year Tap Fee Income From Each Size Class
Out of City Customers									
Five Eighths	0.31	0.0	1.0	0.0	$500	100%	125%	$625	$5
Three Quarters	0.44	0.0	1.5	0.0	$500	100%	125%	$625	$0
One Inch	0.79	0.0	2.5	0.0	$500	80%	125%	$500	$8
One & a Half Inch	1.77	0.0	5.0	0.0	$1,000	64%	125%	$800	$0
Two Inch	3.14	0.0	16.0	0.0	$3,200	51%	125%	$2,048	$4
Two & a Half Inch	4.91	0.0	29.8 *	0.0	$5,950	41%	125%	$3,046	$0
Three Inch	7.07	0.0	43.5	0.1	$8,699	33%	125%	$3,563	$5
Four Inch	12.57	0.0	75.0	0.0	$14,999	26%	125%	$4,915	$0
Six Inch	28.27	0.0	160.0	0.0	$31,997	21%	125%	$8,388	$0
Eight Inch	50.27	0.0	280.0	0.0	$55,995	17%	125%	$11,743	$0
Ten Inch	78.54	0.0	420.0	0.5	$83,993	13%	125%	$14,092	$18
6 Inch Equivalent (WHW&SD)	50.27	0.0	160.0	0.2	$31,997	26%	100%	$8,388	$11
4 Inch Equivalent (STW&SD)	12.57	0.0	75.0 *	0.1	$14,999	21%	100%	$3,145	$4
Torrington Livestock Markets 6 Inch Equivalent	28.27	0.0	160.0	0.2	$31,997	26%	125%	$10,485	$13
	Subtotal:	0.0		1.2					$50
	Total:	3.0		10.3		Projected Tap Fees for One Full Year Following Initial Adjustment			$1,808
Economy of Scale Factor:	20.0%	Capacity Cost to Recover per AWWA Capacity Multiplier Unit:			$200	Prorated Tap Fees to Collect This Year			$5

(This amount is the full-year tap fee prorated to account for time of year when rates will be adjusted initially. This amount and the full-year projected amounts for future years are included in Table 3.)

Notes:

Because growth rates and meter sizes to be installed in future years cannot be predicted with certainty, tap fee revenues are also uncertain. However, the projections above are based upon historical growth and meter sizes so they should be reasonable estimates. Generally, tap fees should only be used to pay for capital improvements so there is usually time to make adjustments in fee levels.

Economy of Scale Discount Rate - Generally the cost of infrastructure to serve a customer does not go up as quickly as their capacity (meter size) goes up. That is called economy of scale. This value is an estimate of the economy of scale the system enjoys as meter size goes up. Generally this factor should be no more than about 7%.

In the interest of simplicity, 3/4 inch meters, which are usually residential meters, have been calculated at the 5/8 inch meter capacity for tap fee calculation purposes.

Table 13 - Capacity Charges Based on Meter Size

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table depicts minimum charges that are commensurate with the potential of each customer, based on their connection or meter size, to place flow demands on the system.

Meter Size	Meter Size in Inches	Number Meters This Size	Meter Size in Square Inches	AWWA Capacity Multiplier for Each Meter Size	Total AWWA Capacity "Shares" Attributable to Each Meter Size Group	AWWA-based Annual Capacity Cost Each Meter Size	Capacity Charge per Meter per Billing Period	Cost to Serve Discount Rate	Adjusted Capacity Costs per Meter per Billing Period	Uniform Adjustment to Minimum Charge	Out of City Surcharge Factor	New Base Minimum Charge Rate	Total Surcharged Minimum Charge per Billing Period[1]	Total Annual Capacity Surcharges for Each Meter Size[2]
In-City Customers														
Five Eighths	0.625	720	0.307	1.0	720	$12	$0.97	100%	$2.43	$5.00	100%	$15.94	$23.38	$21,012
Three Quarters	0.750	100	0.442	1.5	150	$18	$1.46	100%	$2.43	$5.00	100%	$15.94	$23.38	$2,920
One Inch	1.000	1,362	0.785	2.5	3,406	$29	$2.43	100%	$2.43	$5.00	100%	$15.94	$23.38	$39,762
One & a Half Inch	1.500	64	1.767	5.0	319	$58	$4.86	100%	$4.86	$5.00	100%	$15.94	$25.81	$3,721
Two Inch	2.000	68	3.142	16.0	1,083	$187	$15.56	100%	$15.56	$5.00	100%	$15.94	$36.51	$12,641
Two & a Half Inch	2.500	0	4.909	29.8 *	0	$347	$28.94	100%	$28.94	$5.00	100%	$15.94	$49.89	$0
Three Inch	3.000	12	7.069	43.5	512	$508	$42.32	100%	$42.32	$5.00	100%	$15.94	$63.26	$5,977
Four Inch	4.000	11	12.566	75.0	809	$876	$72.96	100%	$72.96	$5.00	100%	$15.94	$93.91	$9,447
Six Inch	6.000	0	28.274	160.0	0	$1,868	$155.65	100%	$155.65	$5.00	100%	$15.94	$176.59	$0
Eight Inch	8.000	0	50.266	280.0	0	$3,269	$272.39	100%	$272.39	$5.00	100%	$15.94	$293.33	$0
Ten Inch	10.000	0	78.540	420.0	0	$4,903	$408.58	100%	$408.58	$5.00	100%	$15.94	$429.53	$0
Huckfeldt 6 Inch Equivalent	6.000	1	28.274	160.0	160	$1,868	$155.65	100%	$155.65	$5.00	100%	$15.94	$176.59	$1,868
	Subtotal:	2,338			7,319									$99,216
				* Not included in AWWA study results, so these values are estimates										
Out of City Customers														
Five Eighths	0.625	6	0.307	1.0	6	$12	$0.97	100%	$2.43	$5.00	125%	$19.93	$27.36	$181
Three Quarters	0.750	0	0.442	1.5	0	$18	$1.46	100%	$2.43	$5.00	125%	$19.93	$27.36	$0
One Inch	1.000	13	0.785	2.5	32	$29	$2.43	100%	$2.43	$5.00	125%	$19.93	$27.36	$375
One & a Half Inch	1.500	0	1.767	5.0	0	$58	$4.86	100%	$4.86	$5.00	125%	$19.93	$29.80	$0
Two Inch	2.000	2	3.142	16.0	27	$187	$15.56	100%	$15.56	$5.00	125%	$19.93	$40.50	$310
Two & a Half Inch	2.500	0	4.909	29.8 *	0	$347	$28.94	100%	$28.94	$5.00	125%	$19.93	$53.87	$0
Three Inch	3.000	1	7.069	43.5	44	$508	$42.32	100%	$42.32	$5.00	125%	$19.93	$67.25	$508
Four Inch	4.000	0	12.566	75.0	0	$876	$72.96	100%	$72.96	$5.00	125%	$19.93	$97.89	$0
Six Inch	6.000	0	28.274	160.0	0	$1,868	$155.65	100%	$155.65	$5.00	125%	$19.93	$180.58	$0
Eight Inch	8.000	0	50.266	280.0	0	$3,269	$272.39	100%	$272.39	$5.00	125%	$19.93	$297.32	$0
Ten Inch	10.000	1	78.540	420.0	420	$4,903	$408.58	100%	$408.58	$5.00	125%	$19.93	$433.51	$4,903
6 Inch Equivalent (WHW&SD)	6.000	1	50.266	160.0	160	$1,868	$155.65	50%	$77.82	$0.00	100%	$13.05	$90.87	$934
4 Inch Equivalent (STW&SD)	4.000	1	12.566	75.0	75	$876	$72.96	50%	$36.48	$0.00	100%	$13.05	$49.53	$438
Torrington Livestock Markets 6 Inch Equivalent	6.000	1	28.274	160.0	160	$1,868	$155.65	100%	$155.65	$5.00	125%	$19.93	$219.49	$1,868
	Subtotal:	26			923									$9,516
Total:	Total:	2,364			8,242								Full Year of Capacity Surcharges	$108,732
			Economy of Scale Factor:		0.0%								Prorated Capacity Surcharges	$298

The "prorated capacity surcharges" above is the amount to be collected after rates are adjusted part way through the year. This amount appears as surcharge revenue on the bottom of Table 10.

[1] Total Surcharged Minimum Charge per Billing Period - If minimum charge fees are to be based upon meter size, use the charges in this column if different from those in Table 1.

[2] Total Annual Capacity Surcharges for Each Meter Size - The sum at the bottom of this column is the dollar amount that meter size based surcharges will generate in one full year.

Table 14 - Financial Capacity Indicators and Reserves

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table depicts the affordability of future rates, the financial health of the system and the ending balances in various (assumed) accounts for the test year and the next 10 years.

Capacity Indicators	Test Year Starting 7/1/15	Analysis Year Starting 7/1/16	1st Year Starting 7/1/17	2nd Year Starting 7/1/18	3rd Year Starting 7/1/19	4th Year Starting 7/1/20	5th Year Starting 7/1/21	6th Year Starting 7/1/22	7th Year Starting 7/1/23	8th Year Starting 7/1/24	9th Year Starting 7/1/25	10th Year Starting 7/1/26
Equivalent Final Monthly Bill for a 5,000 gal per Month Residential Customer	$26.55	$37.83	$37.83	$43.50	$50.03	$53.03	$56.21	$59.58	$63.16	$66.95	$70.96	$75.22
Annual Median Household Income (AMHI) Within Service Area	$43,890	$45,431	$47,026	$48,677	$50,386	$52,155	$53,986	$55,881	$57,843	$59,874	$61,976	$64,151
Affordability Index: Current Rates First Column, Then Proposed Rates	0.73%	1.00%	0.97%	1.07%	1.19%	1.22%	1.25%	1.28%	1.31%	1.34%	1.37%	1.41%

Affordability Index (AI) goes to the willingness and ability of customers to pay. AI is the percent of AMHI needed by a 5,000 gallon per month residential user to pay their bill. Rates near 1.0% are common in the U.S. and are generally considered affordable. Federal grant agencies generally will not consider awarding grants if this indicator is less than 2.0%. The above index is only for a 1 share customers but it should be fairly representative of all residential customers.

Estimated Operating Ratio: Current Rates First Column, Then Proposed Rates	1.30	0.93	0.99	1.10	1.20	1.24	1.26	1.29	1.33	1.37	1.40	1.45

Operating ratio (OR) goes to the ability of the utility to pay its operating expenses. A 1.0 OR is break even. Below 1.0 indicates operating in the "red." Generally, the OR should be at least 1.15 for large systems, 1.30 or more for medium systems and perhaps as high as 2.0 for small systems. Note: If the utility has or will have reserves (below,) it has more ability to pay its operating costs than the OR implies.

Estimated Coverage Ratio: Current Rates First Column, Then Proposed Rates	121.48	17.40	7.89	3.66	2.27	2.51	1.78	1.41	1.55	1.64	1.72	1.85

Coverage Ratio (CR) goes to the ability of the utility to pay its debt payments. OR applies only to years with debt service. 1.0 is break even. Generally, the CR should be at least 1.25. Note: If the utility has or will have reserves (below,) it has more ability to make debt payments than the CR implies.

Reserves	Balance Ending on 6/30/15	Balance Ending on 6/30/16	Balance Ending on 6/30/17	Balance Ending on 6/30/18	Balance Ending on 6/30/19	Balance Ending on 6/30/20	Balance Ending on 6/30/21	Balance Ending on 6/30/22	Balance Ending on 6/30/23	Balance Ending on 6/30/24	Balance Ending on 6/30/25	Balance Ending on 6/30/26	Balance Ending on 6/30/27
Total Undedicated Cash Assets, Before Inflation	$2,649,815	$341,419	$250,908	$231,989	$378,033	$418,021	$431,179	$447,337	$466,764	$481,617	$499,793	$521,587	$538,354
Total Cash Assets Discounted for Inflation (Future Unrestricted Purchasing Power)	$2,649,815	$341,419	$250,908	$227,350	$363,063	$393,438	$397,706	$404,357	$413,479	$418,104	$425,205	$434,872	$448,851
Repair & Replacement	$0	$0	$75,256	$155,319	$179,418	-$170,367	-$97,672	-$31,243	$45,626	$83,792	$134,235	$216,067	$297,247
System Development Fees and Depreciation Reserve	$0	$2,576,459	$2,685,220	$2,856,289	$1,431,453	$1,617,661	$663,460	-$410,248	-$336,334	-$190,529	$28,747	$304,568	$671,620
Sum of All Reserves	$2,649,815	$2,917,878	$3,011,384	$3,243,598	$1,988,905	$1,865,316	$996,967	$5,846	$176,055	$374,880	$662,774	$1,042,222	$1,507,220

Table 15 - Comparison of Bills Before and After Rate Adjustments

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

The weighted-average bill increase for all customers combined will be 15.41%

Using the current rate classes as the frame of reference, bill changes for example volumes of use are shown below.

Note: The current rate structure has so many bill variables, it is impractical to compare all current bills with recommended new bills. Below is a representative sample of comparisons.

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Residential, In City, 3/4 Inch Meter	0	15	$21.53	$23.38	$1.85	9%
	1,000	1	$21.53	$26.27	$4.74	22%
	2,000	1	$21.53	$29.16	$7.63	35%
	3,000	1,331	$21.53	$32.05	$10.52	49%
	4,000	338	$24.04	$34.94	$10.90	45%
	5,000	239	$26.55	$37.83	$11.28	42%
	6,000	138	$29.06	$40.72	$11.66	40%
	7,000	94	$31.57	$43.61	$12.04	38%
	8,000	49	$34.08	$46.50	$12.42	36%
	9,000	34	$36.59	$49.39	$12.80	35%
	10,000	56	$39.10	$52.28	$13.18	34%
	15,000	13	$51.65	$66.73	$15.08	29%
	20,000	9	$64.20	$81.18	$16.98	26%
	30,000	3	$89.30	$110.08	$20.78	23%
	40,000	1	$114.40	$138.98	$24.58	21%
	50,000	1	$139.50	$167.88	$28.38	20%
	60,000	1	$164.60	$196.78	$32.18	20%
	70,000	0	$189.70	$225.68	$35.98	19%
	80,000	0	$214.80	$254.58	$39.78	19%
	90,000	2	$239.90	$283.48	$43.58	18%
	100,000	1	$265.00	$312.38	$47.38	18%
	150,000	1	$390.50	$456.88	$66.38	17%
	200,000	2	$516.00	$601.38	$85.38	17%
	1,000,000	0	$2,524.00	$2,913.38	$389.38	15%

Table 15 - Comparison of Bills Before and After Rate Adjustments

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Residential, Out of City, 3/4 Inch Meter	0	0	$27.20	$27.36	$0.16	1%
	1,000	0	$27.20	$30.98	$3.78	14%
	2,000	0	$27.20	$34.59	$7.39	27%
	3,000	2	$27.20	$38.20	$11.00	40%
	4,000	1	$29.71	$41.81	$12.10	41%
	5,000	2	$32.22	$45.43	$13.21	41%
	6,000	1	$34.73	$49.04	$14.31	41%
	7,000	1	$37.24	$52.65	$15.41	41%
	8,000	0	$39.75	$56.26	$16.51	42%
	9,000	1	$42.26	$59.88	$17.62	42%
	10,000	0	$44.77	$63.49	$18.72	42%
	15,000	0	$57.32	$81.55	$24.23	42%
	20,000	0	$69.87	$99.61	$29.74	43%
	30,000	0	$94.97	$135.74	$40.77	43%
	40,000	0	$120.07	$171.86	$51.79	43%
	50,000	0	$145.17	$207.99	$62.82	43%
	60,000	0	$170.27	$244.11	$73.84	43%
	70,000	0	$195.37	$280.24	$84.87	43%
	80,000	0	$220.47	$316.36	$95.89	43%
	90,000	0	$245.57	$352.49	$106.92	44%
	100,000	0	$270.67	$388.61	$117.94	44%
	150,000	0	$396.17	$569.24	$173.07	44%
	200,000	0	$521.67	$749.86	$228.19	44%
	1,000,000	0	$2,529.67	$3,639.86	$1,110.19	44%
Sewer W Hwy 2131*	1,371,194	0	$3,441.70	$4,106.85	$665.15	19%
Note: This customer currently pays only unit charges, no minimum charge. The modeled bill above includes unit charges plus a minimum charge. If the modeled bill minimum charge was converted to a unit charge, following would be the resulting unit charge-only rates comparison (an apples to apples comparison):			$2.51	$3.00	$0.49	19%
Sewer S Torrington 2132*	1,478,500	0	$3,711.04	$4,379.79	$668.75	18%
Note: This customer currently pays only unit charges, no minimum charge. The modeled bill above includes unit charges plus a minimum charge. If the modeled bill minimum charge was converted to a unit charge, following would be the resulting unit charge-only rates comparison (an apples to apples comparison):			$2.51	$2.96	$0.45	18%

Table 15 - Comparison of Bills Before and After Rate Adjustments

Representative Customers	Gallons of Use	Customers at or Above This Volume and Below Next	Current Bill for This Volume	Modeled Bill for This Volume	Bill Increase or Decrease (-)	Percent Increase or Decrease (-)
Sewer Huckfeldt 2150, In-city*	153,207	0	$321.73	$952.76	$631.03	196%
Sub-customers in Multi-unit Facilities, In City	0	392	$21.53	$6.75	-$14.78	-69%
Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter*	0	0	$27.20	$219.49	$192.29	707%
	1,000	0	$31.60	$225.83	$194.23	615%
	2,000	0	$36.00	$238.49	$202.49	562%
	3,000	0	$40.40	$257.49	$217.09	537%
	4,000	0	$44.80	$282.82	$238.02	531%
	5,000	0	$49.20	$314.48	$265.28	539%
	6,000	0	$53.60	$352.48	$298.88	558%
	7,000	0	$58.00	$396.81	$338.81	584%
	8,000	0	$62.40	$447.47	$385.07	617%
	9,000	0	$66.80	$504.46	$437.66	655%
	10,000	0	$71.20	$567.79	$496.59	697%
	15,000	0	$93.20	$662.78	$569.58	611%
	20,000	0	$115.20	$789.43	$674.23	585%
	30,000	0	$159.20	$979.41	$820.21	515%
	40,000	0	$203.20	$1,232.72	$1,029.52	507%
	50,000	0	$247.20	$1,549.35	$1,302.15	527%
	60,000	0	$291.20	$1,929.31	$1,638.11	563%
	70,000	0	$335.20	$2,372.60	$2,037.40	608%
	80,000	0	$379.20	$2,879.21	$2,500.01	659%
	90,000	0	$423.20	$3,449.15	$3,025.95	715%
	100,000	0	$467.20	$4,082.42	$3,615.22	774%
	150,000	1	$687.20	$5,032.32	$4,345.12	632%
	200,000	0	$907.20	$6,298.86	$5,391.66	594%
	1,000,000	0	$4,427.20	$12,631.53	$8,204.33	185%
	3,000,000	0	$13,227.20	$31,629.53	$18,402.33	139%
	7,000,000	0	$30,827.20	$75,958.22	$45,131.02	146%
	10,000,000	0	$44,027.20	$139,284.91	$95,257.71	216%

* Note: These modeled bills, and the resulting average bill increases, do not include the effect of excessive flow surcharges that are described in the narrative report. If these customers continue to contribute excessive flows, their bills would be higher because of that surcharge.

Table 16 - User Statistics

Torrington, WY; Sewer Rates Scenario 11-2-2017 (Model 2)

This table shows measures of equitability of the rates as modeled in Table 11.

If your rates are absolutely proportional to use on a volumetric basis, your % of usage and % of revenues figures will be the same within all the classes. That is not possible if you have any minimum charge and having no minimum charge is almost unheard of.

Normally, the % of usage figure will be lower than the % of revenue for the lower volumes of use. That will switch for the higher volumes of use. Even for declining rate structures, this switch should occur near the volume of the average residential user, typically near 5,000 gallons/month (668 cu ft).

In urban and suburban areas the average monthly use for residential or general customers can be twice that used by their rural and "old town" counterparts. Use is largely dependent upon who lives in a community. Older people living in longer established neighborhoods tend to use less volume than younger people living in more recently developed areas. As you make comparisons between different customers and customer classes, keep that, and the following in mind:

4,724 Gallons: This is the average residential customer's usage per Monthly billing cycle.

Usage allowance is the volume "given away" with the minimum charge. The higher the allowance, the less volume the utility can sell to generate income.

230,762,587 Gallons: This is the volume metered through customer meters that was available to be sold by the utility during the test year.

89,990,380 Gallons: This is the volume metered through customer meters that was given away as a usage allowance during the test year.

$231,006 Loss: At the unit charge rate in effect during the test year, the utility failed to collect this much revenue due to the usage allowance

$0 Loss: At the modeled (recommended) unit charge rates and usage allowance (if any), over a full year this is the amount of revenue the utility would fail to collect due to the usage allowance as modeled (if any).

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Sewer A & Residential In City 2100, 2110, 2120, 2410, 2412, 2460	0	999	0.994	27,755,000.0	14.9	0.5%	12.0%	21.0%	100.0%	0.3%	6.5%
	1,000	1,999	1.000	27,747,000.0	0.7	0.0%	12.0%	42.1%	79.0%	0.0%	6.3%
	2,000	2,999	1.000	27,738,000.0	0.8	0.0%	12.0%	63.1%	57.9%	0.0%	6.3%
	3,000	3,999	0.424	11,768,000.0	1,330.8	44.6%	5.1%	72.0%	36.9%	31.2%	22.7%
	4,000	4,999	0.656	7,715,000.0	337.8	11.3%	3.3%	77.8%	28.0%	8.9%	6.8%
	5,000	5,999	0.628	4,845,000.0	239.2	8.0%	2.1%	81.5%	22.2%	6.2%	4.7%
	6,000	6,999	0.658	3,190,000.0	137.9	4.6%	1.4%	83.9%	18.5%	3.6%	2.8%
	7,000	7,999	0.646	2,060,000.0	94.2	3.2%	0.9%	85.5%	16.1%	2.5%	1.9%
	8,000	8,999	0.717	1,476,000.0	48.7	1.6%	0.6%	86.6%	14.5%	1.4%	1.1%
	9,000	9,999	0.728	1,074,000.0	33.5	1.1%	0.5%	87.4%	13.4%	0.9%	0.7%
	10,000	14,999	2.696	2,896,000.0	55.7	1.9%	1.3%	89.6%	12.6%	1.8%	1.5%
	15,000	19,999	3.906	1,586,000.0	12.7	0.4%	0.7%	90.8%	10.4%	0.6%	0.6%
	20,000	29,999	7.472	1,898,000.0	8.9	0.3%	0.8%	92.3%	9.2%	0.6%	0.6%
	30,000	39,999	8.993	1,322,000.0	3.0	0.1%	0.6%	93.3%	7.7%	0.3%	0.3%
	40,000	49,999	9.027	1,002,000.0	1.3	0.0%	0.4%	94.0%	6.7%	0.2%	0.2%
	50,000	59,999	8.823	847,000.0	1.1	0.0%	0.4%	94.7%	6.0%	0.2%	0.2%
	60,000	69,999	8.699	722,000.0	1.4	0.0%	0.3%	95.2%	5.3%	0.2%	0.2%
	70,000	79,999	10.000	660,000.0	0.0	0.0%	0.3%	95.7%	4.8%	0.1%	0.1%
	80,000	89,999	10.000	660,000.0	0.0	0.0%	0.3%	96.2%	4.3%	0.1%	0.1%
	90,000	99,999	7.636	504,000.0	1.5	0.1%	0.2%	96.6%	3.8%	0.1%	0.1%
	100,000	149,999	47.354	2,273,000.0	0.8	0.0%	1.0%	98.3%	3.4%	0.5%	0.5%
	150,000	199,999	35.132	1,335,000.0	1.4	0.0%	0.6%	99.3%	1.7%	0.3%	0.3%
	200,000	999,999	42.000	882,000.0	1.8	0.1%	0.4%	100.0%	0.7%	0.2%	0.2%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			131,955,000.0	2,327.8	78.0%	57.2%			60.5%	65.0%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
	0	999	1.000	60,000.0	0.0	0.0%	0.0%	1.0%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	60,000.0	0.0	0.0%	0.0%	1.9%	99.0%	0.0%	0.0%
	2,000	2,999	1.000	60,000.0	0.0	0.0%	0.0%	2.9%	98.1%	0.0%	0.0%
	3,000	3,999	1.000	60,000.0	0.0	0.0%	0.0%	3.8%	97.1%	0.0%	0.0%
	4,000	4,999	1.000	60,000.0	0.0	0.0%	0.0%	4.8%	96.2%	0.0%	0.0%
	5,000	5,999	0.983	59,000.0	0.1	0.0%	0.0%	5.7%	95.2%	0.0%	0.0%
	6,000	6,999	1.000	59,000.0	0.0	0.0%	0.0%	6.7%	94.3%	0.0%	0.0%
	7,000	7,999	0.966	57,000.0	0.2	0.0%	0.0%	7.6%	93.3%	0.0%	0.0%
	8,000	8,999	0.982	56,000.0	0.1	0.0%	0.0%	8.5%	92.4%	0.0%	0.0%
	9,000	9,999	0.982	55,000.0	0.1	0.0%	0.0%	9.4%	91.5%	0.0%	0.0%
	10,000	14,999	4.891	269,000.0	0.2	0.0%	0.1%	13.6%	90.6%	0.1%	0.1%
	15,000	19,999	5.000	265,000.0	0.0	0.0%	0.1%	17.9%	86.4%	0.1%	0.1%
	20,000	29,999	9.604	509,000.0	0.3	0.0%	0.2%	26.0%	82.1%	0.1%	0.1%
Sewer B 2470	30,000	39,999	9.720	486,000.0	0.2	0.0%	0.2%	33.7%	74.0%	0.1%	0.1%
	40,000	49,999	7.333	352,000.0	1.7	0.1%	0.2%	39.4%	66.3%	0.1%	0.1%
	50,000	59,999	9.143	256,000.0	0.3	0.0%	0.1%	43.4%	60.6%	0.1%	0.1%
	60,000	69,999	9.750	234,000.0	0.1	0.0%	0.1%	47.2%	56.6%	0.1%	0.1%
	70,000	79,999	9.522	219,000.0	0.2	0.0%	0.1%	50.7%	52.8%	0.1%	0.1%
	80,000	89,999	9.095	191,000.0	0.2	0.0%	0.1%	53.7%	49.3%	0.0%	0.1%
	90,000	99,999	8.947	170,000.0	0.2	0.0%	0.1%	56.4%	46.3%	0.0%	0.0%
	100,000	149,999	41.235	701,000.0	0.4	0.0%	0.3%	67.6%	43.6%	0.2%	0.2%
	150,000	199,999	42.667	512,000.0	0.3	0.0%	0.2%	75.8%	32.4%	0.1%	0.1%
	200,000	999,999	168.556	1,517,000.0	0.8	0.0%	0.7%	100.0%	24.2%	0.4%	0.4%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			6,267,000.0	5.0	0.2%	2.7%			1.5%	1.7%
	0	999	0.780	1,258,380.0	30.8	1.0%	0.5%	23.0%	100.0%	0.7%	0.8%
	1,000	1,999	0.748	930,710.0	26.3	0.9%	0.4%	40.0%	77.0%	0.6%	0.7%
	2,000	2,999	0.856	794,750.0	11.5	0.4%	0.3%	54.6%	60.0%	0.3%	0.4%
	3,000	3,999	0.401	317,000.0	39.7	1.3%	0.1%	60.3%	45.4%	1.0%	0.7%
	4,000	4,999	0.826	259,400.0	4.6	0.2%	0.1%	65.1%	39.7%	0.2%	0.1%
	5,000	5,999	0.836	216,500.0	3.6	0.1%	0.1%	69.0%	34.9%	0.1%	0.1%
	6,000	6,999	0.745	161,000.0	4.6	0.2%	0.1%	72.0%	31.0%	0.1%	0.1%
	7,000	7,999	0.702	113,000.0	4.0	0.1%	0.0%	74.1%	28.0%	0.1%	0.1%
	8,000	8,999	0.726	82,000.0	2.7	0.1%	0.0%	75.6%	25.9%	0.1%	0.1%
	9,000	9,999	0.926	75,000.0	0.5	0.0%	0.0%	76.9%	24.4%	0.0%	0.0%
	10,000	14,999	3.667	275,000.0	2.6	0.1%	0.1%	82.0%	23.1%	0.1%	0.1%
	15,000	19,999	4.136	182,000.0	1.0	0.0%	0.1%	85.3%	18.0%	0.1%	0.1%
	20,000	29,999	6.656	213,000.0	1.4	0.0%	0.1%	89.2%	14.7%	0.1%	0.1%
Sewer C 2471	30,000	39,999	9.733	146,000.0	0.2	0.0%	0.1%	91.8%	10.8%	0.0%	0.0%
	40,000	49,999	9.308	121,000.0	0.1	0.0%	0.1%	94.1%	8.2%	0.0%	0.0%
	50,000	59,999	9.667	116,000.0	0.1	0.0%	0.1%	96.2%	5.9%	0.0%	0.0%
	60,000	69,999	9.545	105,000.0	0.1	0.0%	0.0%	98.1%	3.8%	0.0%	0.0%
	70,000	79,999	7.000	70,000.0	0.5	0.0%	0.0%	99.4%	1.9%	0.0%	0.0%
	80,000	89,999	7.000	28,000.0	0.2	0.0%	0.0%	99.9%	0.6%	0.0%	0.0%
	90,000	99,999	3.000	6,000.0	0.2	0.0%	0.0%	100.0%	0.1%	0.0%	0.0%
	100,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			5,469,740.0	134.5	4.5%	2.4%			3.8%	3.5%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
	0	999	0.868	416,690.0	5.8	0.2%	0.2%	5.4%	100.0%	0.1%	0.2%
	1,000	1,999	0.816	335,330.0	6.3	0.2%	0.1%	9.8%	94.6%	0.2%	0.2%
	2,000	2,999	0.860	288,000.0	3.9	0.1%	0.1%	13.5%	90.2%	0.1%	0.1%
	3,000	3,999	0.840	242,000.0	3.8	0.1%	0.1%	16.7%	86.5%	0.2%	0.1%
	4,000	4,999	0.822	199,000.0	3.6	0.1%	0.1%	19.3%	83.3%	0.1%	0.1%
	5,000	5,999	0.990	197,000.0	0.2	0.0%	0.1%	21.8%	80.7%	0.1%	0.1%
	6,000	6,999	0.964	190,000.0	0.6	0.0%	0.1%	24.3%	78.2%	0.1%	0.1%
	7,000	7,999	0.905	172,000.0	1.5	0.1%	0.1%	26.5%	75.7%	0.1%	0.1%
	8,000	8,999	0.953	164,000.0	0.7	0.0%	0.1%	28.7%	73.5%	0.1%	0.1%
	9,000	9,999	0.945	155,000.0	0.8	0.0%	0.1%	30.7%	71.3%	0.1%	0.1%
	10,000	14,999	4.787	742,000.0	1.0	0.0%	0.3%	40.3%	69.3%	0.2%	0.2%
	15,000	19,999	4.664	667,000.0	1.5	0.1%	0.3%	49.0%	59.7%	0.2%	0.2%
	20,000	29,999	8.688	1,086,000.0	1.8	0.1%	0.5%	63.1%	51.0%	0.3%	0.3%
Sewer D 2472	30,000	39,999	8.865	922,000.0	1.7	0.1%	0.4%	75.1%	36.9%	0.3%	0.3%
	40,000	49,999	7.905	664,000.0	2.8	0.1%	0.3%	83.8%	24.9%	0.2%	0.2%
	50,000	59,999	8.431	430,000.0	1.1	0.0%	0.2%	89.4%	16.2%	0.1%	0.1%
	60,000	69,999	6.842	260,000.0	1.7	0.1%	0.1%	92.7%	10.6%	0.1%	0.1%
	70,000	79,999	8.167	147,000.0	0.5	0.0%	0.1%	94.7%	7.3%	0.1%	0.1%
	80,000	89,999	7.583	91,000.0	0.3	0.0%	0.0%	95.8%	5.3%	0.0%	0.0%
	90,000	99,999	8.889	80,000.0	0.1	0.0%	0.0%	96.9%	4.2%	0.0%	0.0%
	100,000	149,999	21.500	172,000.0	0.5	0.0%	0.1%	99.1%	3.1%	0.1%	0.1%
	150,000	199,999	34.000	68,000.0	0.2	0.0%	0.0%	100.0%	0.9%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			7,688,020.0	40.0	1.3%	3.3%			2.8%	2.9%
	0	999	0.918	392,690.0	3.4	0.1%	0.2%	1.2%	100.0%	0.1%	0.2%
	1,000	1,999	0.861	333,330.0	4.5	0.2%	0.1%	2.3%	98.8%	0.1%	0.2%
	2,000	2,999	0.887	295,500.0	3.2	0.1%	0.1%	3.2%	97.7%	0.1%	0.1%
	3,000	3,999	0.620	183,000.0	9.6	0.3%	0.1%	3.8%	96.8%	0.3%	0.2%
	4,000	4,999	0.922	166,000.0	1.2	0.0%	0.1%	4.3%	96.2%	0.1%	0.1%
	5,000	5,999	0.828	137,500.0	2.4	0.1%	0.1%	4.8%	95.7%	0.1%	0.1%
	6,000	6,999	0.774	106,000.0	2.6	0.1%	0.0%	5.1%	95.2%	0.1%	0.1%
	7,000	7,999	0.906	96,000.0	0.8	0.0%	0.0%	5.4%	94.9%	0.0%	0.0%
	8,000	8,999	0.958	92,000.0	0.3	0.0%	0.0%	5.7%	94.6%	0.0%	0.0%
	9,000	9,999	0.967	89,000.0	0.3	0.0%	0.0%	6.0%	94.3%	0.0%	0.0%
	10,000	14,999	4.236	377,000.0	1.9	0.1%	0.2%	7.2%	94.0%	0.2%	0.1%
	15,000	19,999	4.727	312,000.0	0.6	0.0%	0.1%	8.2%	92.8%	0.1%	0.1%
	20,000	29,999	8.661	511,000.0	1.1	0.0%	0.2%	9.8%	91.8%	0.2%	0.2%
Sewer E 2473	30,000	39,999	9.130	420,000.0	0.4	0.0%	0.2%	11.1%	90.2%	0.1%	0.1%
	40,000	49,999	9.634	395,000.0	0.3	0.0%	0.2%	12.3%	88.9%	0.1%	0.1%
	50,000	59,999	9.605	365,000.0	0.2	0.0%	0.2%	13.5%	87.7%	0.1%	0.1%
	60,000	69,999	9.889	356,000.0	0.1	0.0%	0.2%	14.6%	86.5%	0.1%	0.1%
	70,000	79,999	9.771	342,000.0	0.2	0.0%	0.1%	15.7%	85.4%	0.1%	0.1%
	80,000	89,999	9.697	320,000.0	0.1	0.0%	0.1%	16.7%	84.3%	0.1%	0.1%
	90,000	99,999	10.000	320,000.0	0.0	0.0%	0.1%	17.7%	83.3%	0.1%	0.1%
	100,000	149,999	44.188	1,414,000.0	0.7	0.0%	0.6%	22.2%	82.3%	0.4%	0.5%
	150,000	199,999	44.333	1,064,000.0	0.5	0.0%	0.5%	25.6%	77.8%	0.3%	0.3%
	200,000	999,999	548.167	9,867,000.0	0.5	0.0%	4.3%	56.8%	74.4%	2.9%	3.1%
	1,000,000	2,999,999	1,140.250	13,683,000.0	1.0	0.0%	5.9%	100.0%	43.2%	4.0%	4.3%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			31,637,020.0	35.7	1.2%	13.7%			9.8%	10.6%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
	0	999	0.991	226,000.0	0.2	0.0%	0.1%	4.2%	100.0%	0.0%	0.1%
	1,000	1,999	0.996	225,000.0	0.1	0.0%	0.1%	8.3%	95.8%	0.0%	0.1%
	2,000	2,999	1.000	225,000.0	0.0	0.0%	0.1%	12.5%	91.7%	0.0%	0.1%
	3,000	3,999	0.929	209,000.0	1.3	0.0%	0.1%	16.4%	87.5%	0.1%	0.1%
	4,000	4,999	1.000	209,000.0	0.0	0.0%	0.1%	20.2%	83.6%	0.1%	0.1%
	5,000	5,999	0.986	206,000.0	0.3	0.0%	0.1%	24.0%	79.8%	0.1%	0.1%
	6,000	6,999	0.922	190,000.0	1.3	0.0%	0.1%	27.5%	76.0%	0.1%	0.1%
	7,000	7,999	0.974	185,000.0	0.4	0.0%	0.1%	30.9%	72.5%	0.1%	0.1%
	8,000	8,999	0.876	162,000.0	1.9	0.1%	0.1%	33.9%	69.1%	0.1%	0.1%
	9,000	9,999	0.907	147,000.0	1.3	0.0%	0.1%	36.7%	66.1%	0.1%	0.1%
	10,000	14,999	4.565	671,000.0	1.7	0.1%	0.3%	49.1%	63.3%	0.2%	0.2%
	15,000	19,999	3.827	486,000.0	3.7	0.1%	0.2%	58.0%	50.9%	0.2%	0.2%
	20,000	29,999	7.446	618,000.0	2.8	0.1%	0.3%	69.5%	42.0%	0.3%	0.2%
Sewer F 2474	30,000	39,999	8.600	430,000.0	1.0	0.0%	0.2%	77.4%	30.5%	0.2%	0.2%
	40,000	49,999	7.974	303,000.0	0.8	0.0%	0.1%	83.0%	22.6%	0.1%	0.1%
	50,000	59,999	8.071	226,000.0	0.7	0.0%	0.1%	87.2%	17.0%	0.1%	0.1%
	60,000	69,999	7.450	149,000.0	0.6	0.0%	0.1%	89.9%	12.8%	0.1%	0.1%
	70,000	79,999	9.308	121,000.0	0.1	0.0%	0.1%	92.2%	10.1%	0.0%	0.0%
	80,000	89,999	8.667	104,000.0	0.2	0.0%	0.0%	94.1%	7.8%	0.0%	0.0%
	90,000	99,999	9.300	93,000.0	0.1	0.0%	0.0%	95.8%	5.9%	0.0%	0.0%
	100,000	149,999	25.222	227,000.0	0.8	0.0%	0.1%	100.0%	4.2%	0.1%	0.1%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			5,412,000.0	19.0	0.6%	2.3%			1.9%	2.1%
	0	999	0.987	76,000.0	0.1	0.0%	0.0%	4.6%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	76,000.0	0.0	0.0%	0.0%	9.1%	95.4%	0.0%	0.0%
	2,000	2,999	0.987	75,000.0	0.1	0.0%	0.0%	13.6%	90.9%	0.0%	0.0%
	3,000	3,999	1.000	75,000.0	0.0	0.0%	0.0%	18.1%	86.4%	0.0%	0.0%
	4,000	4,999	1.000	75,000.0	0.0	0.0%	0.0%	22.6%	81.9%	0.0%	0.0%
	5,000	5,999	0.987	74,000.0	0.1	0.0%	0.0%	27.1%	77.4%	0.0%	0.0%
	6,000	6,999	0.986	73,000.0	0.1	0.0%	0.0%	31.4%	72.9%	0.0%	0.0%
	7,000	7,999	1.000	73,000.0	0.0	0.0%	0.0%	35.8%	68.6%	0.0%	0.0%
	8,000	8,999	0.959	70,000.0	0.3	0.0%	0.0%	40.0%	64.2%	0.0%	0.0%
	9,000	9,999	0.929	65,000.0	0.4	0.0%	0.0%	43.9%	60.0%	0.0%	0.0%
	10,000	14,999	3.831	249,000.0	1.9	0.1%	0.1%	58.8%	56.1%	0.1%	0.1%
	15,000	19,999	4.000	168,000.0	1.2	0.0%	0.1%	68.9%	41.2%	0.1%	0.1%
	20,000	29,999	6.893	193,000.0	1.0	0.0%	0.1%	80.5%	31.1%	0.1%	0.1%
Sewer G 2475	30,000	39,999	6.625	106,000.0	0.7	0.0%	0.0%	86.9%	19.5%	0.1%	0.1%
	40,000	49,999	8.500	68,000.0	0.2	0.0%	0.0%	90.9%	13.1%	0.0%	0.0%
	50,000	59,999	7.833	47,000.0	0.2	0.0%	0.0%	93.8%	9.1%	0.0%	0.0%
	60,000	69,999	8.000	32,000.0	0.1	0.0%	0.0%	95.7%	6.2%	0.0%	0.0%
	70,000	79,999	4.333	13,000.0	0.2	0.0%	0.0%	96.5%	4.3%	0.0%	0.0%
	80,000	89,999	10.000	10,000.0	0.0	0.0%	0.0%	97.1%	3.5%	0.0%	0.0%
	90,000	99,999	10.000	10,000.0	0.0	0.0%	0.0%	97.7%	2.9%	0.0%	0.0%
	100,000	149,999	39.000	39,000.0	0.1	0.0%	0.0%	100.0%	2.3%	0.0%	0.0%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			1,667,000.0	6.4	0.2%	0.7%			0.7%	0.8%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Sewer Residential Out of City 2101	0	999	0.989	94,000.0	0.1	0.0%	0.0%	18.7%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	94,000.0	0.0	0.0%	0.0%	37.5%	81.3%	0.0%	0.0%
	2,000	2,999	1.000	94,000.0	0.0	0.0%	0.0%	56.2%	62.5%	0.0%	0.0%
	3,000	3,999	0.787	74,000.0	1.7	0.1%	0.0%	70.9%	43.8%	0.1%	0.1%
	4,000	4,999	0.838	62,000.0	1.0	0.0%	0.0%	83.3%	29.1%	0.0%	0.0%
	5,000	5,999	0.597	37,000.0	2.1	0.1%	0.0%	90.6%	16.7%	0.1%	0.0%
	6,000	6,999	0.568	21,000.0	1.3	0.0%	0.0%	94.8%	9.4%	0.0%	0.0%
	7,000	7,999	0.619	13,000.0	0.7	0.0%	0.0%	97.4%	5.2%	0.0%	0.0%
	8,000	8,999	1.000	13,000.0	0.0	0.0%	0.0%	100.0%	2.6%	0.0%	0.0%
	9,000	9,999	0.000	0.0	1.1	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000	14,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	15,000	19,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	20,000	29,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	30,000	39,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	40,000	49,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	50,000	59,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	60,000	69,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	70,000	79,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	80,000	89,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	90,000	99,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	100,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			502,000.0	7.9	0.3%	0.2%			0.3%	0.3%
Sewer C Out of City 2476, 2481	0	999	0.889	32,000.0	0.3	0.0%	0.0%	10.1%	100.0%	0.0%	0.0%
	1,000	1,999	0.844	27,000.0	0.4	0.0%	0.0%	18.7%	89.9%	0.0%	0.0%
	2,000	2,999	0.852	23,000.0	0.3	0.0%	0.0%	25.9%	81.3%	0.0%	0.0%
	3,000	3,999	0.870	20,000.0	0.3	0.0%	0.0%	32.3%	74.1%	0.0%	0.0%
	4,000	4,999	0.850	17,000.0	0.3	0.0%	0.0%	37.7%	67.7%	0.0%	0.0%
	5,000	5,999	0.824	14,000.0	0.3	0.0%	0.0%	42.1%	62.3%	0.0%	0.0%
	6,000	6,999	1.000	14,000.0	0.0	0.0%	0.0%	46.5%	57.9%	0.0%	0.0%
	7,000	7,999	1.000	14,000.0	0.0	0.0%	0.0%	50.9%	53.5%	0.0%	0.0%
	8,000	8,999	0.857	12,000.0	0.2	0.0%	0.0%	54.7%	49.1%	0.0%	0.0%
	9,000	9,999	0.917	11,000.0	0.1	0.0%	0.0%	58.2%	45.3%	0.0%	0.0%
	10,000	14,999	2.727	30,000.0	0.7	0.0%	0.0%	67.7%	41.8%	0.0%	0.0%
	15,000	19,999	5.000	15,000.0	0.0	0.0%	0.0%	72.5%	32.3%	0.0%	0.0%
	20,000	29,999	6.667	20,000.0	0.2	0.0%	0.0%	78.8%	27.5%	0.0%	0.0%
	30,000	39,999	10.000	10,000.0	0.0	0.0%	0.0%	82.0%	21.2%	0.0%	0.0%
	40,000	49,999	10.000	10,000.0	0.0	0.0%	0.0%	85.1%	18.0%	0.0%	0.0%
	50,000	59,999	10.000	10,000.0	0.0	0.0%	0.0%	88.3%	14.9%	0.0%	0.0%
	60,000	69,999	10.000	10,000.0	0.0	0.0%	0.0%	91.5%	11.7%	0.0%	0.0%
	70,000	79,999	10.000	10,000.0	0.0	0.0%	0.0%	94.6%	8.5%	0.0%	0.0%
	80,000	89,999	10.000	10,000.0	0.0	0.0%	0.0%	97.8%	5.4%	0.0%	0.0%
	90,000	99,999	7.000	7,000.0	0.1	0.0%	0.0%	100.0%	2.2%	0.0%	0.0%
	100,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			316,000.0	3.0	0.1%	0.1%			0.1%	0.2%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Sewer D Out of City 2477, 2482	0	999	0.933	28,000.0	0.2	0.0%	0.0%	5.2%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	28,000.0	0.0	0.0%	0.0%	10.5%	94.8%	0.0%	0.0%
	2,000	2,999	1.000	28,000.0	0.0	0.0%	0.0%	15.7%	89.5%	0.0%	0.0%
	3,000	3,999	0.857	24,000.0	0.3	0.0%	0.0%	20.2%	84.3%	0.0%	0.0%
	4,000	4,999	0.792	19,000.0	0.4	0.0%	0.0%	23.8%	79.8%	0.0%	0.0%
	5,000	5,999	0.737	14,000.0	0.4	0.0%	0.0%	26.4%	76.2%	0.0%	0.0%
	6,000	6,999	0.929	13,000.0	0.1	0.0%	0.0%	28.8%	73.6%	0.0%	0.0%
	7,000	7,999	0.923	12,000.0	0.1	0.0%	0.0%	31.1%	71.2%	0.0%	0.0%
	8,000	8,999	1.000	12,000.0	0.0	0.0%	0.0%	33.3%	68.9%	0.0%	0.0%
	9,000	9,999	1.000	12,000.0	0.0	0.0%	0.0%	35.6%	66.7%	0.0%	0.0%
	10,000	14,999	5.000	60,000.0	0.0	0.0%	0.0%	46.8%	64.4%	0.0%	0.0%
	15,000	19,999	5.000	60,000.0	0.0	0.0%	0.0%	58.1%	53.2%	0.0%	0.0%
	20,000	29,999	10.000	120,000.0	0.0	0.0%	0.1%	80.5%	41.9%	0.0%	0.0%
	30,000	39,999	6.000	72,000.0	0.6	0.0%	0.0%	94.0%	19.5%	0.0%	0.0%
	40,000	49,999	6.200	31,000.0	0.3	0.0%	0.0%	99.8%	6.0%	0.0%	0.0%
	50,000	59,999	1.000	1,000.0	0.1	0.0%	0.0%	100.0%	0.2%	0.0%	0.0%
	60,000	69,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	70,000	79,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	80,000	89,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	90,000	99,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	100,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			534,000.0	2.5	0.1%	0.2%			0.2%	0.2%
Sewer E Out of City 2478, 2483	0	999	0.333	12,000.0	2.0	0.1%	0.0%	13.2%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	12,000.0	0.0	0.0%	0.0%	26.4%	86.8%	0.0%	0.0%
	2,000	2,999	1.000	12,000.0	0.0	0.0%	0.0%	39.6%	73.6%	0.0%	0.0%
	3,000	3,999	1.000	12,000.0	0.0	0.0%	0.0%	52.7%	60.4%	0.0%	0.0%
	4,000	4,999	0.583	7,000.0	0.4	0.0%	0.0%	60.4%	47.3%	0.0%	0.0%
	5,000	5,999	0.857	6,000.0	0.1	0.0%	0.0%	67.0%	39.6%	0.0%	0.0%
	6,000	6,999	0.667	4,000.0	0.2	0.0%	0.0%	71.4%	33.0%	0.0%	0.0%
	7,000	7,999	0.750	3,000.0	0.1	0.0%	0.0%	74.7%	28.6%	0.0%	0.0%
	8,000	8,999	1.000	3,000.0	0.0	0.0%	0.0%	78.0%	25.3%	0.0%	0.0%
	9,000	9,999	1.000	3,000.0	0.0	0.0%	0.0%	81.3%	22.0%	0.0%	0.0%
	10,000	14,999	4.000	12,000.0	0.1	0.0%	0.0%	94.5%	18.7%	0.0%	0.0%
	15,000	19,999	2.500	5,000.0	0.1	0.0%	0.0%	100.0%	5.5%	0.0%	0.0%
	20,000	29,999	0.000	0.0	0.1	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	30,000	39,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	40,000	49,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	50,000	59,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	60,000	69,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	70,000	79,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	80,000	89,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	90,000	99,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	100,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			91,000.0	3.0	0.1%	0.0%			0.1%	0.1%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Sewer F Out of City 2479 TORRINGTON LIVESTOCK, 1 Inch Meter	0	999	0.833	10,000.0	0.2	0.0%	0.0%	10.4%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	10,000.0	0.0	0.0%	0.0%	20.8%	89.6%	0.0%	0.0%
	2,000	2,999	1.000	10,000.0	0.0	0.0%	0.0%	31.3%	79.2%	0.0%	0.0%
	3,000	3,999	1.000	10,000.0	0.0	0.0%	0.0%	41.7%	68.8%	0.0%	0.0%
	4,000	4,999	1.000	10,000.0	0.0	0.0%	0.0%	52.1%	58.3%	0.0%	0.0%
	5,000	5,999	0.900	9,000.0	0.1	0.0%	0.0%	61.5%	47.9%	0.0%	0.0%
	6,000	6,999	1.000	9,000.0	0.0	0.0%	0.0%	70.8%	38.5%	0.0%	0.0%
	7,000	7,999	0.778	7,000.0	0.2	0.0%	0.0%	78.1%	29.2%	0.0%	0.0%
	8,000	8,999	0.857	6,000.0	0.1	0.0%	0.0%	84.4%	21.9%	0.0%	0.0%
	9,000	9,999	0.833	5,000.0	0.1	0.0%	0.0%	89.6%	15.6%	0.0%	0.0%
	10,000	14,999	2.000	10,000.0	0.4	0.0%	0.0%	100.0%	10.4%	0.0%	0.0%
	15,000	19,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	20,000	29,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	30,000	39,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	40,000	49,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	50,000	59,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	60,000	69,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	70,000	79,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	80,000	89,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	90,000	99,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	100,000	149,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			96,000.0	1.0	0.0%	0.0%			0.0%	0.1%
Sewer G Out of City 2485	0	999	1.000	24,000.0	0.0	0.0%	0.0%	3.3%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	24,000.0	0.0	0.0%	0.0%	6.6%	96.7%	0.0%	0.0%
	2,000	2,999	1.000	24,000.0	0.0	0.0%	0.0%	10.0%	93.4%	0.0%	0.0%
	3,000	3,999	0.833	20,000.0	0.3	0.0%	0.0%	12.7%	90.0%	0.0%	0.0%
	4,000	4,999	0.750	15,000.0	0.4	0.0%	0.0%	14.8%	87.3%	0.0%	0.0%
	5,000	5,999	1.000	15,000.0	0.0	0.0%	0.0%	16.9%	85.2%	0.0%	0.0%
	6,000	6,999	0.933	14,000.0	0.1	0.0%	0.0%	18.8%	83.1%	0.0%	0.0%
	7,000	7,999	0.857	12,000.0	0.2	0.0%	0.0%	20.5%	81.2%	0.0%	0.0%
	8,000	8,999	1.000	12,000.0	0.0	0.0%	0.0%	22.1%	79.5%	0.0%	0.0%
	9,000	9,999	1.000	12,000.0	0.0	0.0%	0.0%	23.8%	77.9%	0.0%	0.0%
	10,000	14,999	5.000	60,000.0	0.0	0.0%	0.0%	32.1%	76.2%	0.0%	0.0%
	15,000	19,999	4.917	59,000.0	0.1	0.0%	0.0%	40.2%	67.9%	0.0%	0.0%
	20,000	29,999	10.000	110,000.0	0.0	0.0%	0.0%	55.5%	59.8%	0.0%	0.1%
	30,000	39,999	9.182	101,000.0	0.1	0.0%	0.0%	69.4%	44.5%	0.0%	0.1%
	40,000	49,999	7.100	71,000.0	0.3	0.0%	0.0%	79.3%	30.6%	0.0%	0.0%
	50,000	59,999	4.833	29,000.0	0.3	0.0%	0.0%	83.3%	20.7%	0.0%	0.0%
	60,000	69,999	10.000	20,000.0	0.0	0.0%	0.0%	86.0%	16.7%	0.0%	0.0%
	70,000	79,999	10.000	20,000.0	0.0	0.0%	0.0%	88.8%	14.0%	0.0%	0.0%
	80,000	89,999	10.000	20,000.0	0.0	0.0%	0.0%	91.6%	11.2%	0.0%	0.0%
	90,000	99,999	10.000	20,000.0	0.0	0.0%	0.0%	94.3%	8.4%	0.0%	0.0%
	100,000	149,999	20.500	41,000.0	0.2	0.0%	0.0%	100.0%	5.7%	0.0%	0.0%
	150,000	199,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			723,000.0	2.0	0.1%	0.3%			0.3%	0.4%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Sewer W Hwy 2131	0	999	1.000	12,000.0	0.0	0.0%	0.0%	0.1%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	12,000.0	0.0	0.0%	0.0%	0.1%	99.9%	0.0%	0.0%
	2,000	2,999	1.000	12,000.0	0.0	0.0%	0.0%	0.2%	99.9%	0.0%	0.0%
	3,000	3,999	1.000	12,000.0	0.0	0.0%	0.0%	0.3%	99.8%	0.0%	0.0%
	4,000	4,999	1.000	12,000.0	0.0	0.0%	0.0%	0.4%	99.7%	0.0%	0.0%
	5,000	5,999	1.000	12,000.0	0.0	0.0%	0.0%	0.4%	99.6%	0.0%	0.0%
	6,000	6,999	1.000	12,000.0	0.0	0.0%	0.0%	0.5%	99.6%	0.0%	0.0%
	7,000	7,999	1.000	12,000.0	0.0	0.0%	0.0%	0.6%	99.5%	0.0%	0.0%
	8,000	8,999	1.000	12,000.0	0.0	0.0%	0.0%	0.7%	99.4%	0.0%	0.0%
	9,000	9,999	1.000	12,000.0	0.0	0.0%	0.0%	0.7%	99.3%	0.0%	0.0%
	10,000	14,999	5.000	60,000.0	0.0	0.0%	0.0%	1.1%	99.3%	0.0%	0.0%
	15,000	19,999	5.000	60,000.0	0.0	0.0%	0.0%	1.5%	98.9%	0.0%	0.0%
	20,000	29,999	10.000	120,000.0	0.0	0.0%	0.1%	2.2%	98.5%	0.0%	0.0%
	30,000	39,999	10.000	120,000.0	0.0	0.0%	0.1%	2.9%	97.8%	0.0%	0.0%
	40,000	49,999	10.000	120,000.0	0.0	0.0%	0.1%	3.6%	97.1%	0.0%	0.0%
	50,000	59,999	10.000	120,000.0	0.0	0.0%	0.1%	4.4%	96.4%	0.0%	0.0%
	60,000	69,999	10.000	120,000.0	0.0	0.0%	0.1%	5.1%	95.6%	0.0%	0.0%
	70,000	79,999	10.000	120,000.0	0.0	0.0%	0.1%	5.8%	94.9%	0.0%	0.0%
	80,000	89,999	10.000	120,000.0	0.0	0.0%	0.1%	6.6%	94.2%	0.0%	0.0%
	90,000	99,999	10.000	120,000.0	0.0	0.0%	0.1%	7.3%	93.4%	0.0%	0.0%
	100,000	149,999	50.000	600,000.0	0.0	0.0%	0.3%	10.9%	92.7%	0.2%	0.1%
	150,000	199,999	50.000	600,000.0	0.0	0.0%	0.3%	14.6%	89.1%	0.2%	0.1%
	200,000	999,999	743.160	8,917,923.0	0.5	0.0%	3.9%	68.8%	85.4%	2.5%	2.1%
	1,000,000	2,999,999	856.067	5,136,400.0	0.5	0.0%	2.2%	100.0%	31.2%	1.4%	1.2%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			16,454,323.0	1.0	0.0%	7.1%			4.6%	3.8%
Sewer S Torrington 2132	0	999	1.000	12,000.0	0.0	0.0%	0.0%	0.1%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	12,000.0	0.0	0.0%	0.0%	0.1%	99.9%	0.0%	0.0%
	2,000	2,999	1.000	12,000.0	0.0	0.0%	0.0%	0.2%	99.9%	0.0%	0.0%
	3,000	3,999	1.000	12,000.0	0.0	0.0%	0.0%	0.3%	99.8%	0.0%	0.0%
	4,000	4,999	1.000	12,000.0	0.0	0.0%	0.0%	0.3%	99.7%	0.0%	0.0%
	5,000	5,999	1.000	12,000.0	0.0	0.0%	0.0%	0.4%	99.7%	0.0%	0.0%
	6,000	6,999	1.000	12,000.0	0.0	0.0%	0.0%	0.5%	99.6%	0.0%	0.0%
	7,000	7,999	1.000	12,000.0	0.0	0.0%	0.0%	0.5%	99.5%	0.0%	0.0%
	8,000	8,999	1.000	12,000.0	0.0	0.0%	0.0%	0.6%	99.5%	0.0%	0.0%
	9,000	9,999	1.000	12,000.0	0.0	0.0%	0.0%	0.7%	99.4%	0.0%	0.0%
	10,000	14,999	5.000	60,000.0	0.0	0.0%	0.0%	1.0%	99.3%	0.0%	0.0%
	15,000	19,999	5.000	60,000.0	0.0	0.0%	0.0%	1.4%	99.0%	0.0%	0.0%
	20,000	29,999	10.000	120,000.0	0.0	0.0%	0.1%	2.0%	98.6%	0.0%	0.0%
	30,000	39,999	10.000	120,000.0	0.0	0.0%	0.1%	2.7%	98.0%	0.0%	0.0%
	40,000	49,999	10.000	120,000.0	0.0	0.0%	0.1%	3.4%	97.3%	0.0%	0.0%
	50,000	59,999	10.000	120,000.0	0.0	0.0%	0.1%	4.1%	96.6%	0.0%	0.0%
	60,000	69,999	10.000	120,000.0	0.0	0.0%	0.1%	4.7%	95.9%	0.0%	0.0%
	70,000	79,999	10.000	120,000.0	0.0	0.0%	0.1%	5.4%	95.3%	0.0%	0.0%
	80,000	89,999	10.000	120,000.0	0.0	0.0%	0.1%	6.1%	94.6%	0.0%	0.0%
	90,000	99,999	10.000	120,000.0	0.0	0.0%	0.1%	6.8%	93.9%	0.0%	0.0%
	100,000	149,999	50.000	600,000.0	0.0	0.0%	0.3%	10.1%	93.2%	0.1%	0.1%
	150,000	199,999	50.000	600,000.0	0.0	0.0%	0.3%	13.5%	89.9%	0.1%	0.1%
	200,000	999,999	730.167	8,762,000.0	0.8	0.0%	3.8%	62.9%	86.5%	1.8%	2.0%
	1,000,000	2,999,999	1,443.000	4,329,000.0	0.1	0.0%	1.9%	87.3%	37.1%	0.9%	1.0%
	3,000,000	6,999,999	1,125.500	2,251,000.0	0.2	0.0%	1.0%	100.0%	12.7%	0.5%	0.5%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			17,742,000.0	1.0	0.0%	7.7%			3.7%	4.1%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Sewer Huckfeldt 2150, In-city	0	999	1.000	12,000.0	0.0	0.0%	0.0%	0.7%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	12,000.0	0.0	0.0%	0.0%	1.3%	99.3%	0.0%	0.0%
	2,000	2,999	1.000	12,000.0	0.0	0.0%	0.0%	2.0%	98.7%	0.0%	0.0%
	3,000	3,999	1.000	12,000.0	0.0	0.0%	0.0%	2.6%	98.0%	0.0%	0.0%
	4,000	4,999	1.000	12,000.0	0.0	0.0%	0.0%	3.3%	97.4%	0.0%	0.0%
	5,000	5,999	1.000	12,000.0	0.0	0.0%	0.0%	3.9%	96.7%	0.0%	0.0%
	6,000	6,999	1.000	12,000.0	0.0	0.0%	0.0%	4.6%	96.1%	0.0%	0.0%
	7,000	7,999	1.000	12,000.0	0.0	0.0%	0.0%	5.2%	95.4%	0.0%	0.0%
	8,000	8,999	1.000	12,000.0	0.0	0.0%	0.0%	5.9%	94.8%	0.0%	0.0%
	9,000	9,999	1.000	12,000.0	0.0	0.0%	0.0%	6.5%	94.1%	0.0%	0.0%
	10,000	14,999	5.000	60,000.0	0.0	0.0%	0.0%	9.8%	93.5%	0.0%	0.0%
	15,000	19,999	5.000	60,000.0	0.0	0.0%	0.0%	13.1%	90.2%	0.0%	0.0%
	20,000	29,999	10.000	120,000.0	0.0	0.0%	0.1%	19.6%	86.9%	0.0%	0.0%
	30,000	39,999	10.000	120,000.0	0.0	0.0%	0.1%	26.1%	80.4%	0.0%	0.0%
	40,000	49,999	10.000	120,000.0	0.0	0.0%	0.1%	32.6%	73.9%	0.0%	0.0%
	50,000	59,999	10.000	120,000.0	0.0	0.0%	0.1%	39.2%	67.4%	0.0%	0.0%
	60,000	69,999	10.000	120,000.0	0.0	0.0%	0.1%	45.7%	60.8%	0.0%	0.0%
	70,000	79,999	10.000	120,000.0	0.0	0.0%	0.1%	52.2%	54.3%	0.0%	0.0%
	80,000	89,999	10.000	120,000.0	0.0	0.0%	0.1%	58.7%	47.8%	0.0%	0.0%
	90,000	99,999	10.000	120,000.0	0.0	0.0%	0.1%	65.3%	41.3%	0.0%	0.0%
	100,000	149,999	38.784	465,412.0	0.3	0.0%	0.2%	90.6%	34.7%	0.1%	0.2%
	150,000	199,999	21.634	173,072.0	0.7	0.0%	0.1%	100.0%	9.4%	0.0%	0.1%
	200,000	999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			1,838,484.0	1.0	0.0%	0.8%			0.3%	0.7%
Sub-customers in Multi-unit Facilities In City 2100, 2471, 2472, 2473, 2475	0	0	0.000	0.0	392.0	13.1%	0.0%	0.0%	100.0%	8.5%	2.5%
	Totals for Class			0.0	392.0	13.1%	0.0%			8.5%	2.5%

Table 16 - User Statistics

Customer or Rate Class, or Meter Size	Volume Range Bottom (in Gallons)	Volume Range Top (in Gallons)	Avg. Use in Each Volume Range in 1,000 Gallons	Total Annual Use in Each Volume Range in Gallons	Customers Within This Volume Range	% Users	% Usage	Cumulative Use in This Class From Low to High Volume	Cumulative Use in This Class From High to Low Volume	% Revenue at Current Rates	% Revenue at Modeled Rates
Sewer G Out of City 2485 TORRINGTON LIVESTOCK, 6 Inch Meter	0	999	1.000	12,000.0	0.0	0.0%	0.0%	0.5%	100.0%	0.0%	0.0%
	1,000	1,999	1.000	12,000.0	0.0	0.0%	0.0%	1.0%	99.5%	0.0%	0.0%
	2,000	2,999	1.000	12,000.0	0.0	0.0%	0.0%	1.5%	99.0%	0.0%	0.0%
	3,000	3,999	1.000	12,000.0	0.0	0.0%	0.0%	2.0%	98.5%	0.0%	0.0%
	4,000	4,999	1.000	12,000.0	0.0	0.0%	0.0%	2.5%	98.0%	0.0%	0.0%
	5,000	5,999	1.000	12,000.0	0.0	0.0%	0.0%	3.0%	97.5%	0.0%	0.0%
	6,000	6,999	1.000	12,000.0	0.0	0.0%	0.0%	3.5%	97.0%	0.0%	0.0%
	7,000	7,999	1.000	12,000.0	0.0	0.0%	0.0%	4.1%	96.5%	0.0%	0.0%
	8,000	8,999	1.000	12,000.0	0.0	0.0%	0.0%	4.6%	95.9%	0.0%	0.0%
	9,000	9,999	1.000	12,000.0	0.0	0.0%	0.0%	5.1%	95.4%	0.0%	0.0%
	10,000	14,999	5.000	60,000.0	0.0	0.0%	0.0%	7.6%	94.9%	0.0%	0.0%
	15,000	19,999	5.000	60,000.0	0.0	0.0%	0.0%	10.1%	92.4%	0.0%	0.0%
	20,000	29,999	10.000	120,000.0	0.0	0.0%	0.1%	15.2%	89.9%	0.0%	0.1%
	30,000	39,999	10.000	120,000.0	0.0	0.0%	0.1%	20.3%	84.8%	0.0%	0.1%
	40,000	49,999	10.000	120,000.0	0.0	0.0%	0.1%	25.3%	79.7%	0.0%	0.1%
	50,000	59,999	10.000	120,000.0	0.0	0.0%	0.1%	30.4%	74.7%	0.0%	0.1%
	60,000	69,999	10.000	120,000.0	0.0	0.0%	0.1%	35.4%	69.6%	0.0%	0.1%
	70,000	79,999	10.000	120,000.0	0.0	0.0%	0.1%	40.5%	64.6%	0.0%	0.1%
	80,000	89,999	10.000	120,000.0	0.0	0.0%	0.1%	45.6%	59.5%	0.0%	0.1%
	90,000	99,999	10.000	120,000.0	0.0	0.0%	0.1%	50.6%	54.4%	0.0%	0.1%
	100,000	149,999	48.583	583,000.0	0.1	0.0%	0.3%	75.2%	49.4%	0.2%	0.3%
	150,000	199,999	30.364	334,000.0	0.5	0.0%	0.1%	89.3%	24.8%	0.1%	0.2%
	200,000	999,999	50.600	253,000.0	0.4	0.0%	0.1%	100.0%	10.7%	0.1%	0.1%
	1,000,000	2,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	3,000,000	6,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	7,000,000	9,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	10,000,000	99,999,999	0.000	0.0	0.0	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Totals for Class			2,370,000.0	1.0	0.0%	1.0%			0.9%	1.2%
	Grand Totals			228,392,587.0		99.97%	98.97%			99.11%	98.80%

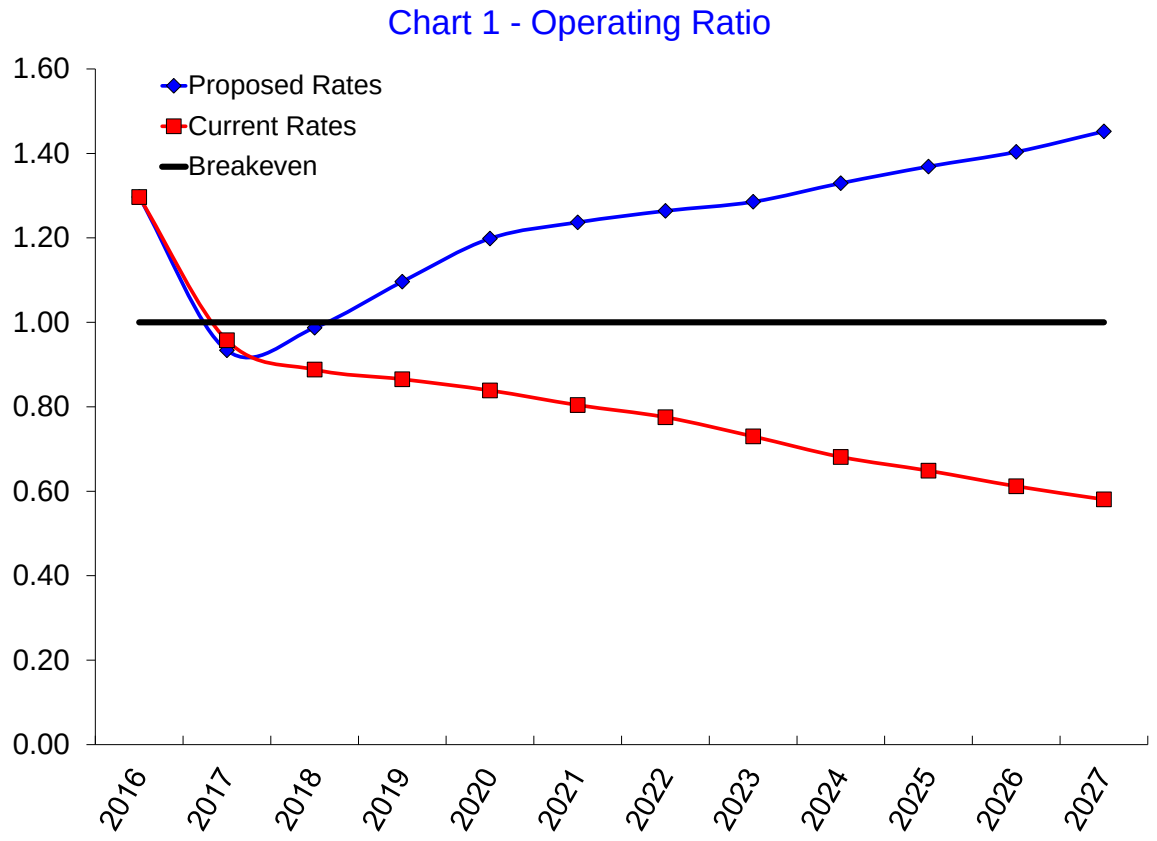
Chart 1 - Operating Ratio
1.60
1.40
1.20
1.00
0.80
0.60
0.40
0.20
0.00
Proposed Rates
Current Rates
Breakeven
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

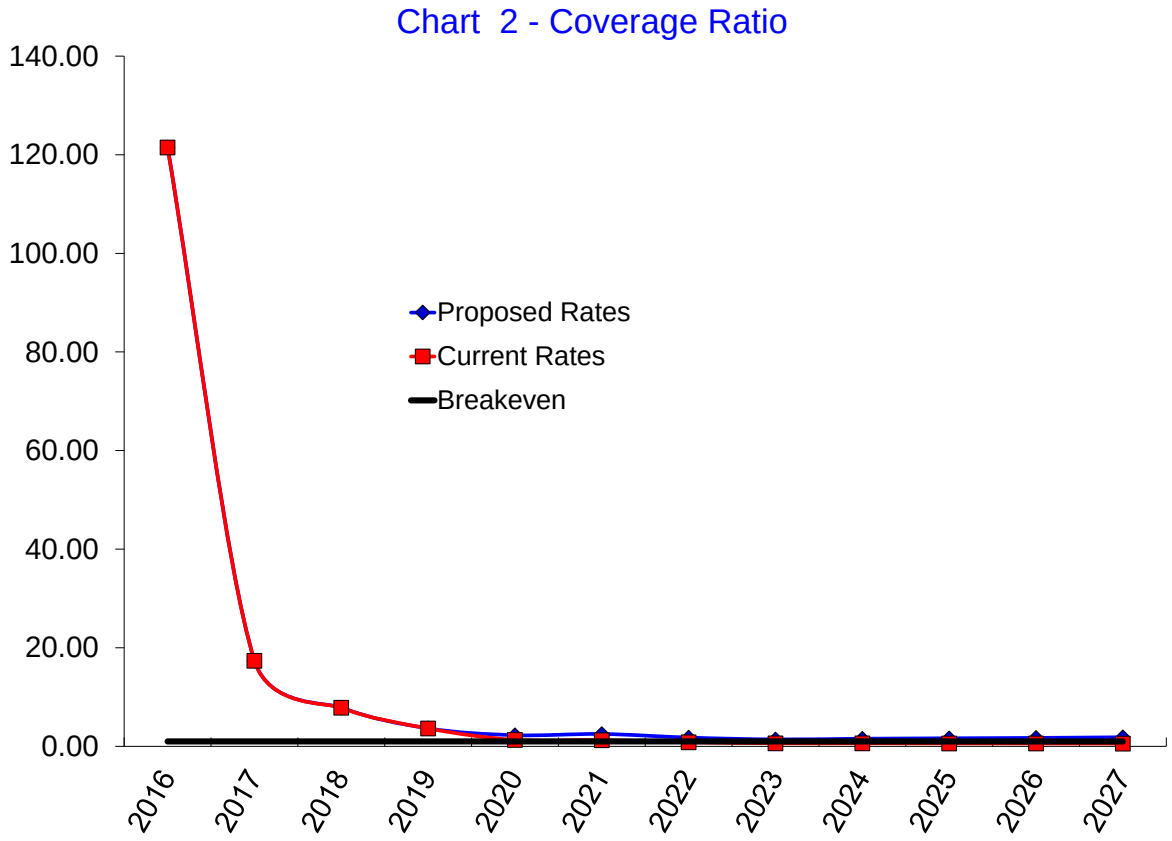
Chart 2 - Coverage Ratio
140.00
120.00
100.00
80.00
60.00
40.00
20.00
0.00
Proposed Rates
Current Rates
Breakeven
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

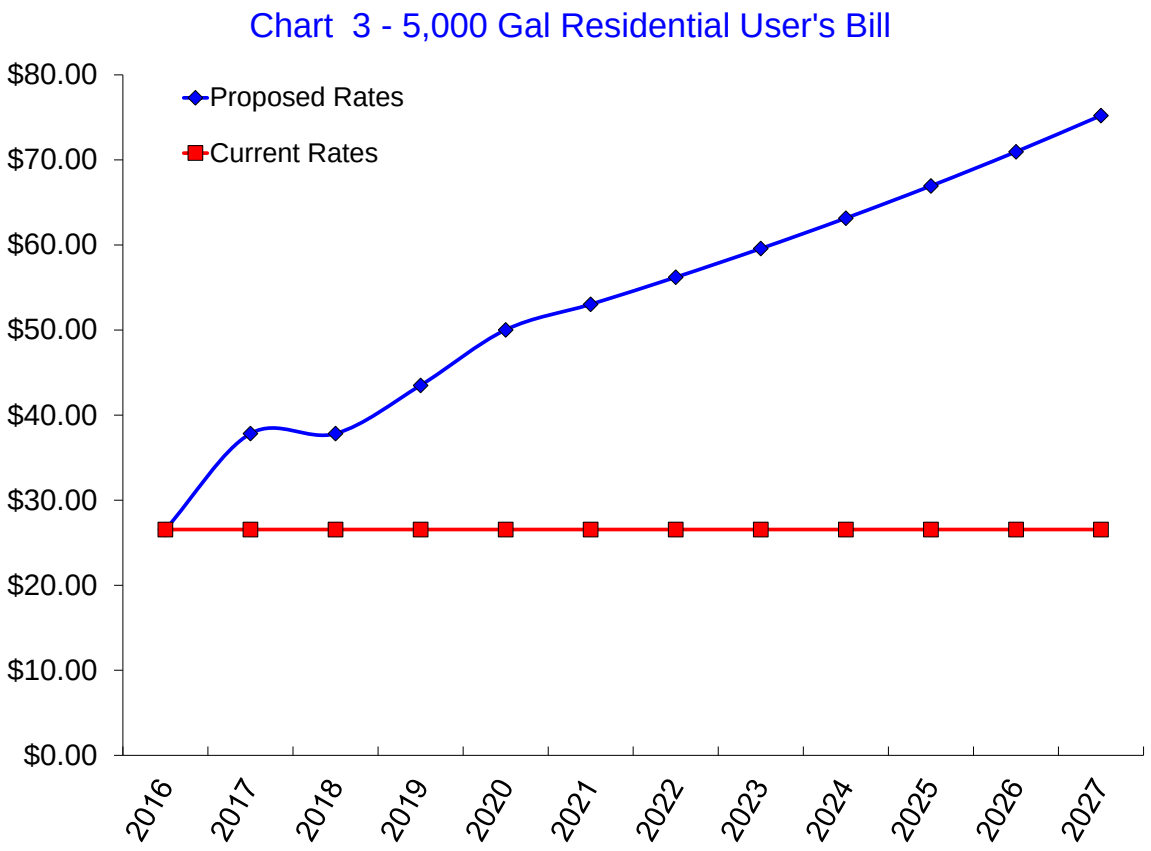
Chart 3 - 5,000 Gal Residential User's Bill
$80.00
$70.00
$60.00
$50.00
$40.00
$30.00
$20.00
$10.00
$0.00
Proposed Rates
Current Rates
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

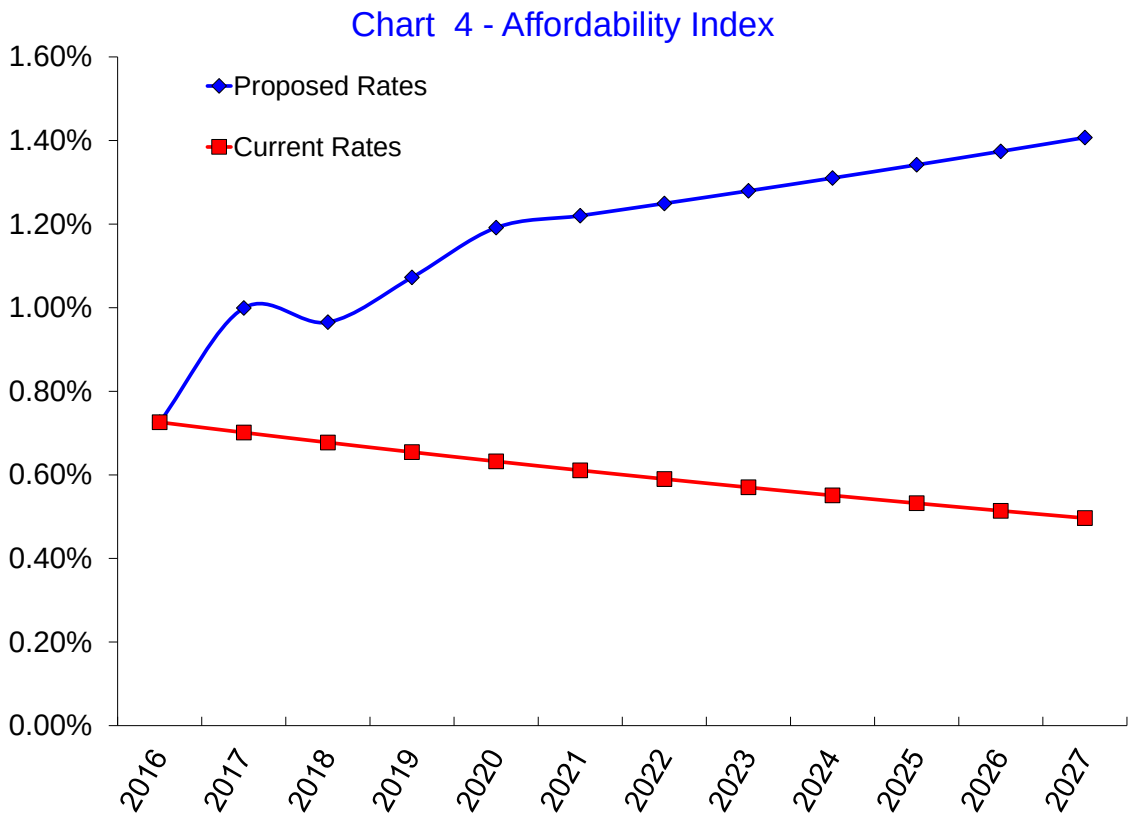
Chart 4 - Affordability Index
1.60%
1.40%
1.20%
1.00%
0.80%
0.60%
0.40%
0.20%
0.00%
Proposed Rates
Current Rates
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

Chart 5 - Working Capital vs Goal

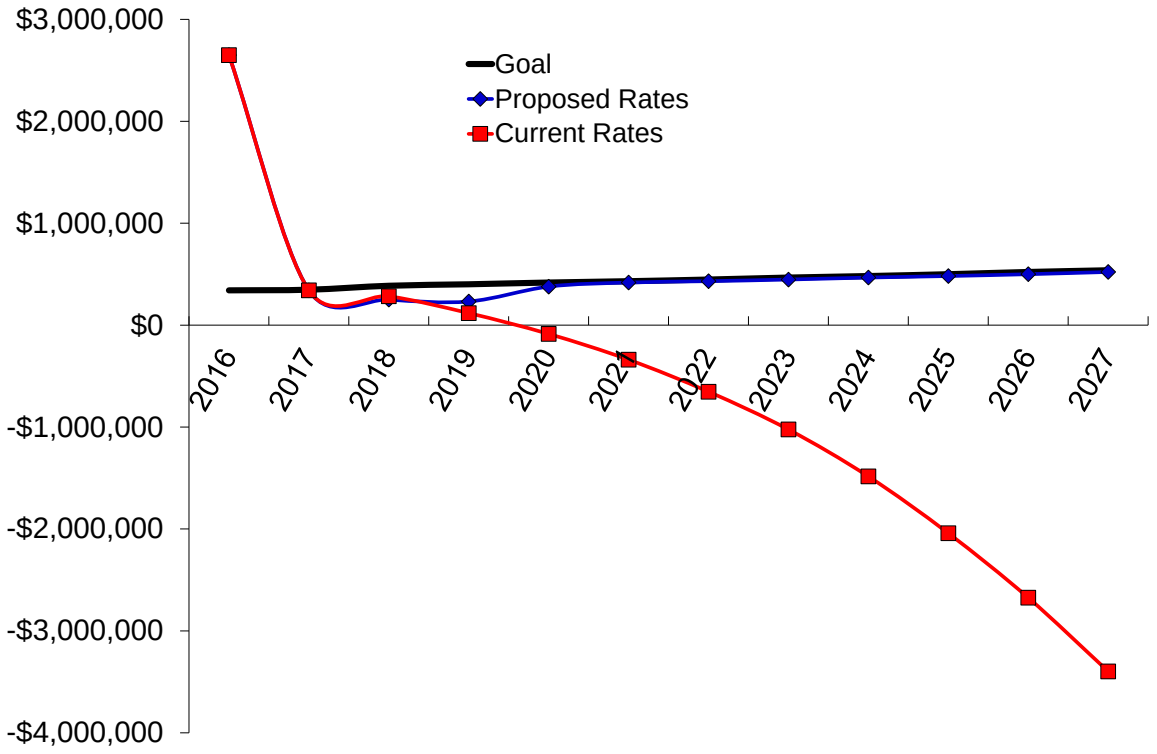

Chart 6 - Value of Cash Assets Before Inflation

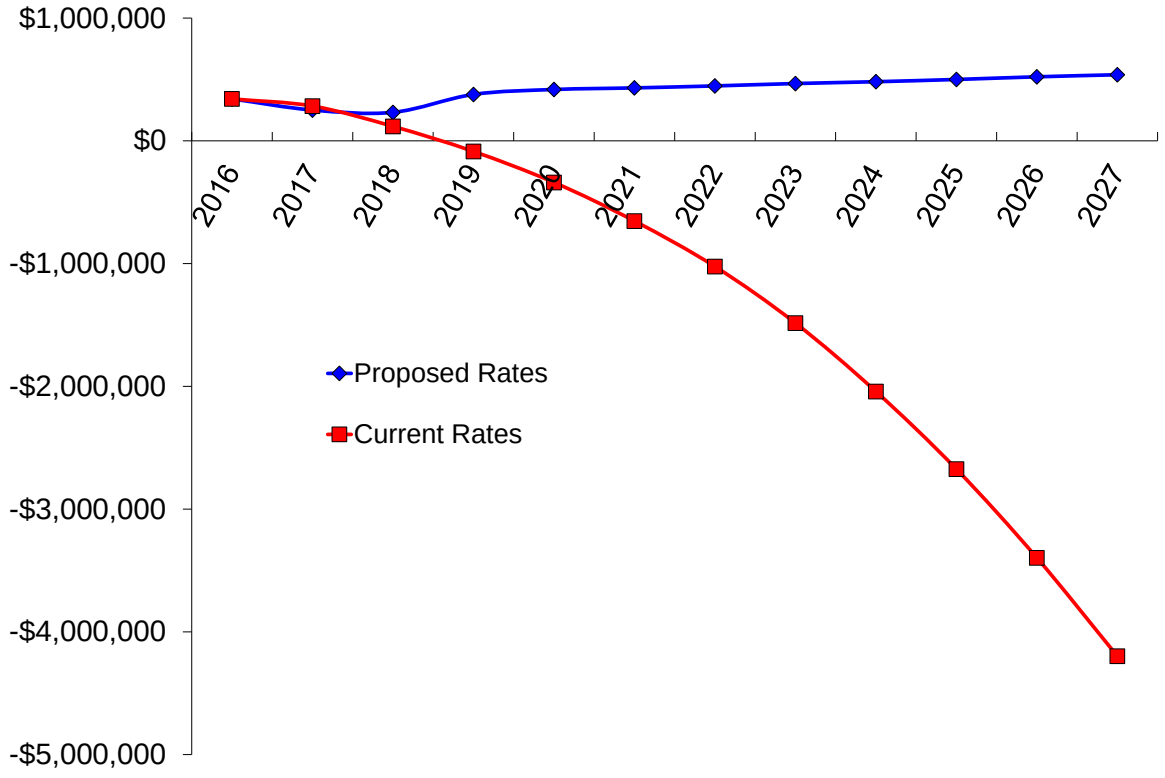

Chart 7 - Value of Cash Assets After Inflation

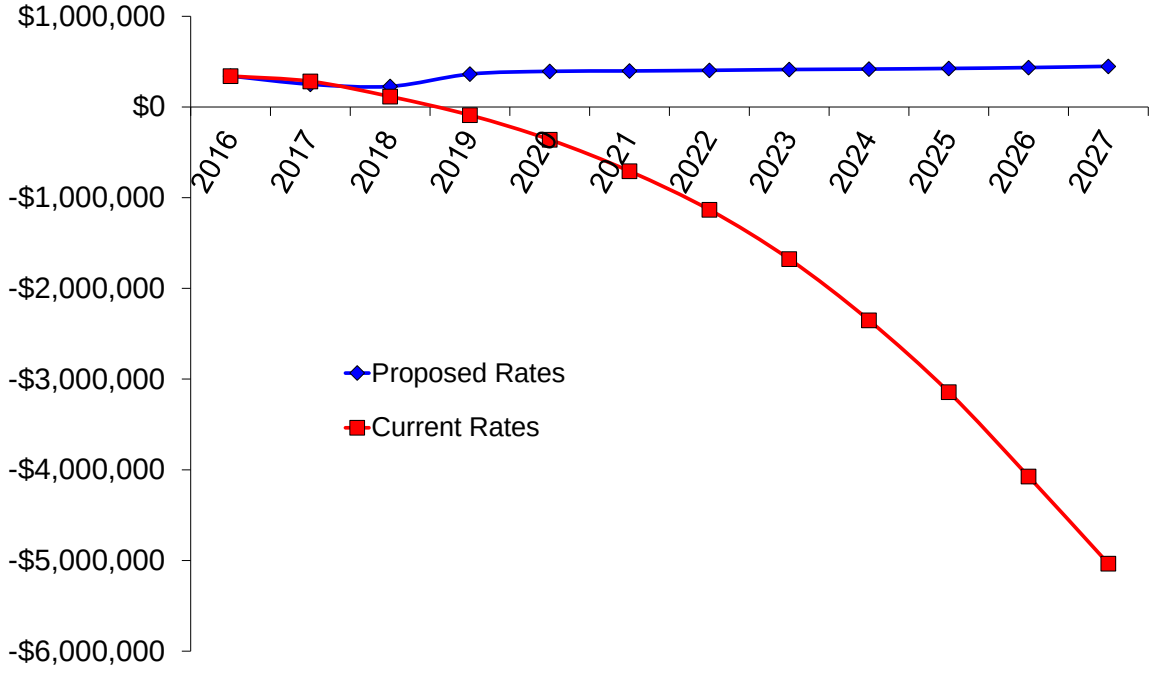
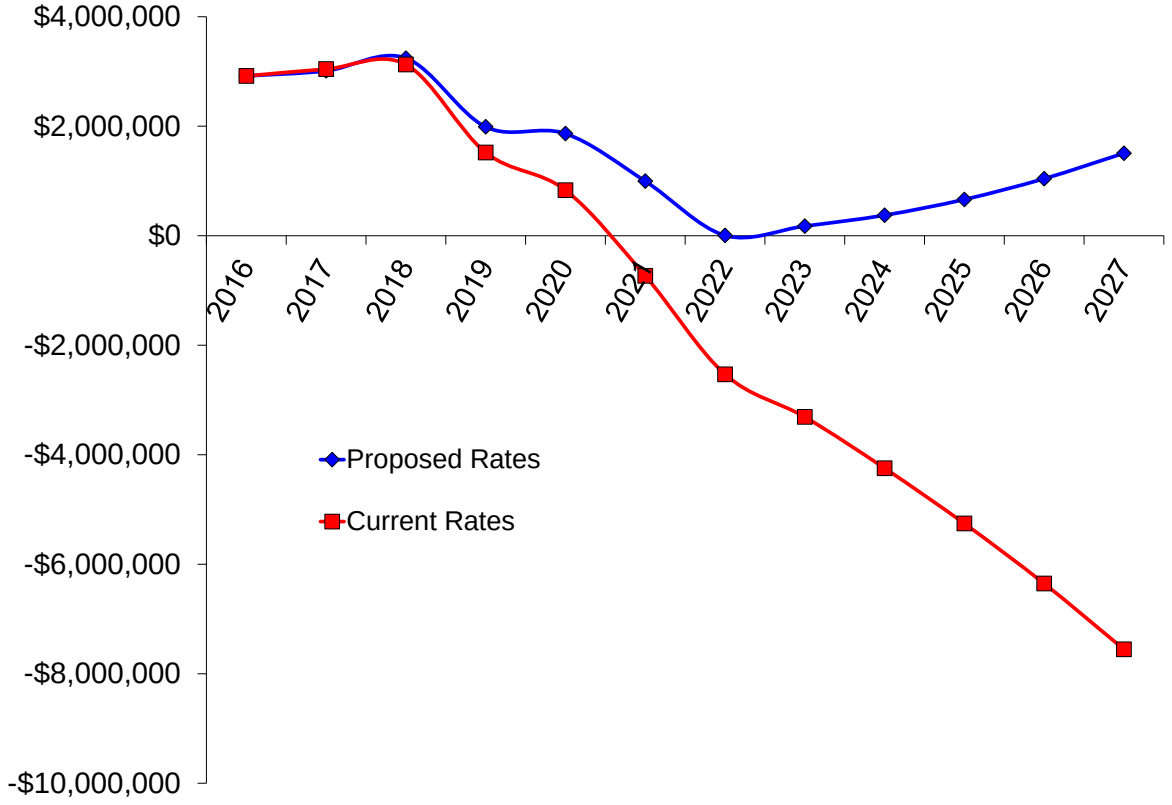
Chart 8 - Sum of All Reserves