

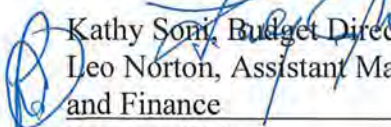
## STAFF SUMMARY

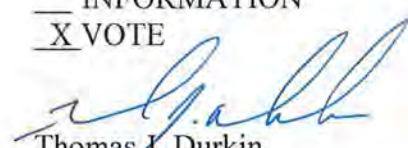
**TO:** Board of Directors  
**FROM:** Frederick A. Laskey, Executive Director  
**DATE:** June 24, 2015  
**SUBJECT:** Final FY16 Water and Sewer Assessments



COMMITTEE: Administration, Finance & Audit

INFORMATION  
X VOTE

  
Kathy Song, Budget Director  
Leo Norton, Assistant Manager, Rates, Revenue  
and Finance  
Preparer/Title

  
Thomas J. Durkin  
Director, Finance

*The FY16 Proposed Current Expense Budget (CEB) submitted to the Advisory Board at the March 2015 Board meeting included a 4.1% combined assessment increase.*

*Based on the Board discussions during the June 3<sup>rd</sup> budget hearings and the Advisory Board recommendation, staff is putting forth a 3.4% combined assessment increase, resulting in a Rate Revenue Requirement of \$672,440,000. This is significantly lower than the 4.3% increase projected for FY16 last year.*

*MWRA continues to utilize a multi-year rates management strategy to provide sustainable and predictable assessment increases to its member communities. To achieve this goal again this year, MWRA has continued to employ conservative budgeting and fiscal discipline which includes controlled spending and use of historical variable rate assumptions. The combination of these measures resulted in assessment increase projections below 4.0% for the next five years, in line with the Advisory Board recommendations.*

### RECOMMENDATION:

To adopt the following effective July 1, 2015:

- 1) Water system assessments of \$226,372,877 and sewer system assessments of \$446,067,123 for Fiscal Year 2016.
- 2) FY16 sewer assessments of \$500,000 for the Town of Clinton and \$285,140 for the Lancaster Sewer District.
- 3) FY16 charge to the City of Worcester of \$149,339 representing approximately 7.9% of the direct operating expenses for the Clinton Wastewater Treatment Plant.
- 4) FY16 water assessments of \$3,409,757 for the City of Chicopee, \$692,018 for South Hadley Fire District #1, and \$730,299 for the Town of Wilbraham.
- 5) A wholesale water rate of \$3,488.04 per million gallons.
- 6) A retail sewer rate of \$7,144.75 per million gallons.

**DISCUSSION:**

The Final FY16 Current Expense Budget includes a Rate Revenue Requirement of \$672,440,000, an increase of 3.4% over the FY15 requirement.

	FY16 Final	FY15 Approved	\$ Change from FY15	% Change from FY15
<b>Water</b>	\$226,372,877	\$210,233,607	\$16,139,270	7.7%
<b>Sewer</b>	446,067,123	440,082,175	\$ 5,984,948	1.4%
<b>Total</b>	\$672,440,000	\$650,315,782	\$22,124,218	3.4%

Attachment 1 summarizes FY16 wholesale water and sewer charges for each MWRA community.

The estimated impact of the FY16 assessment increase on the MWRA portion of the average household bill for water and sewer service in a fully served MWRA community that uses close to the system average of 61,000 gallons of water per year is less than \$19.

**Water Assessments**

MWRA calculates water assessments for customer communities by apportioning the water rate revenue requirement according to each community’s share of total water use for the most recent calendar year. FY16 assessments are based on each community's share of CY14 water use of 64.900 billion gallons, a 0.01% increase compared to CY13 water use of 64.894 billion gallons. Changes in FY16 water assessments for customer communities compared to FY15 assessments will vary considerably, depending on each community's use of water and how that use factors into their share of the water system in CY14 compared to CY13. This is particularly true for communities that receive only part of their water from MWRA.

The graph below illustrates the water Rate Revenue Requirement for the past 5 years. The changes from FY15 to FY16 are primarily the result of increased debt service related to water utility rehabilitation and improvements.

**MWRA Water Rate Revenue Requirement**

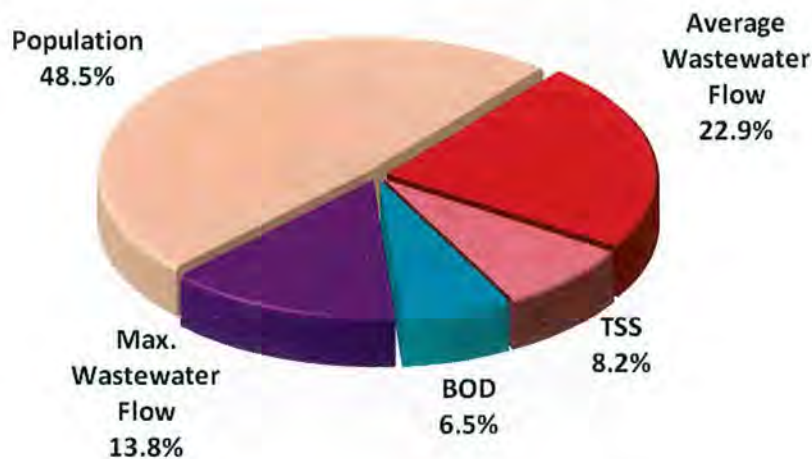


## Sewer Assessments

MWRA allocates sewer assessments based on each community's share of the following allocation parameters: annual wastewater flow, maximum month flow, strength of flow, census population, and sewer population.

On average, approximately 51% of a community's FY16 sewer assessment is based on each community's share of wastewater flow and strength of flow (total suspended solids-TSS and biochemical oxygen demand-BOD), and approximately 49% is based on population as illustrated in the next graph.

**Allocation of Total MWRA Sewer Utility Assessment**



Both the preliminary and final FY16 assessment for population were calculated using the most recent (July 2013) community population estimates from the U.S. Census Bureau, as well as the percentage of total population receiving municipal sewer service reported by each MWRA community.

Preliminary FY16 assessments were calculated using the average of CY12, CY13 and CY14 wastewater flows and strength of flows as of February 2015. Since February, staff has revised CY14 flows for several communities resulting in very minor assessment impacts that in most cases are \$500 or less.

The graph below illustrates the sewer Rate Revenue Requirement for the past 5 years. As with the water utility, the annual changes continue to be primarily the result of increased debt service related to sewer utility rehabilitation and improvements.

### MWRA Sewer Rate Revenue Requirement



### Clinton Sewer Service Area Assessments

FY16 operating and maintenance (O&M) and capital expenses attributable to the Clinton Wastewater Treatment Plant are \$2,998,612, an increase of 15.9% over FY15 expenses. This includes a 13.7% increase in operating costs, and a 24.2% increase in capital expenses related primarily to the digester cleaning/rehabilitation project.

In accordance with the agreement that allows the City of Worcester to take water from the Wachusett watershed, Worcester is charged approximately 7.9% of the direct operating expenses for the Clinton Wastewater Treatment Plant. FY16 direct operating expenses for the plant total \$1,887,745, resulting in an FY16 charge of \$149,339 for the City of Worcester. Worcester has been paying this annual charge to MWRA or its predecessors since 1914.

The Town of Clinton and the Lancaster Sewer District are allocated proportional shares of the remaining expenses based on annual metered wastewater flow to the Clinton Plant. Based on FY16 expenses and CY14 wastewater flows, FY16 charges are \$285,140 for the Lancaster Sewer District and \$2,564,132 for the Town of Clinton. However, pursuant to Chapter 307, Section 8 of the Acts of 1987, Clinton is only liable for the first \$500,000 of its share of O&M and capital costs.

*Attachment 2* details the expenses and corresponding charges for the Clinton Sewer Service Area.

### CVA Water Assessments

Based on the FY16 CIP and CEB for the Chicopee Valley Aqueduct (CVA) water system, the FY16 system assessment is \$4,832,074, an increase of 3.7% from FY15 assessments.

MWRA's CVA water assessment methodology allocates CVA assessments to the three communities served by the CVA system based on their share of prior calendar year water use. Based on CY14 water use, FY16 assessments are as follows:

- City of Chicopee: \$3,409,757 (+3.5%)
- South Hadley Fire District #1: \$ 692,018 (+2.1%)
- Town of Wilbraham: \$ 730,299 (+6.3%)

As with the metropolitan water system, changes in FY16 water assessments for each CVA community compared to FY15 assessments vary depending on their water use and how that use factors into their share of the CVA water system in CY14 compared to CY13.

*Attachment 3* details the expenses and corresponding assessments for the CVA Water Service Area.

### **Wholesale Water Rate**

MWRA's wholesale water rate per million gallons is applied to customers purchasing MWRA water on a pay-as-you-go basis (including customers with emergency agreements). Examples include the Department of Conservation and Recreation, and the Department of Youth Services. The wholesale water rate for FY16 is \$3,488.04 per million gallons. The FY16 CEB includes revenue of \$88,902 from these customers.

### **Retail Sewer Rate**

MWRA provides direct retail sewer service to Regis College in Weston and the New England Center for Children in Southborough. In accordance with MWRA Policy #OP.11, "Admission of New Community to MWRA Sewer System and Other Requests for Sewer Service to Locations Outside MWRA Sewer Service Area", both entities are charged a modified per million gallon "retail" rate that captures both sanitary and non-sanitary flows. Based on FY16 sewer assessments, the FY16 retail sewer rate will be \$7,144.75 per million gallons. The FY16 CEB includes revenue of \$76,359 from these customers.

### **ATTACHMENTS:**

1. Final FY16 Water and Sewer Assessments
2. Clinton Wastewater Treatment Plant: FY16 Sewer User Charge Determination
3. Chicopee Valley Aqueduct System Assessment: Fiscal Year 2016

MWRA Fully Served Water and Sewer Customers	Final FY15 Water Assessment	Final FY16 Water Assessment	Percent Change from FY15	Final FY15 Sewer Assessment	Final FY16 Sewer Assessment	Percent Change from FY15	Final FY15 Combined Assessment	Final FY16 Combined Assessment	Dollar Change from FY15	Percent Change from FY15
ARLINGTON	\$4,555,760	\$4,724,970	3.7%	\$7,726,704	\$7,699,278	-0.4%	\$12,282,464	\$12,424,248	\$141,784	1.2%
BELMONT	2,582,348	2,674,576	3.6%	4,664,723	4,624,861	-0.9%	7,247,071	7,299,437	52,366	0.7%
BOSTON (BWSC)	75,628,730	80,205,208	6.1%	128,143,674	129,701,392	1.2%	203,772,404	209,906,600	6,134,196	3.0%
BROOKLINE	6,529,438	6,910,863	5.8%	12,542,458	12,639,575	0.8%	19,071,896	19,550,438	478,542	2.5%
CHELSEA	3,782,023	4,155,184	9.9%	7,256,657	7,435,243	2.5%	11,038,680	11,590,427	551,747	5.0%
EVERETT	4,611,174	4,636,654	0.6%	7,816,187	8,056,404	3.1%	12,427,361	12,693,058	265,697	2.1%
FRAMINGHAM	7,583,720	8,243,826	8.7%	11,278,349	11,893,982	5.5%	18,862,069	20,137,808	1,275,739	6.8%
LEXINGTON	6,035,866	6,695,144	10.9%	7,177,414	6,970,176	-2.9%	13,213,280	13,665,320	452,040	3.4%
MALDEN	6,273,748	6,941,818	10.8%	12,260,112	12,439,049	1.5%	18,533,860	19,380,867	847,007	4.6%
MEDFORD	5,979,858	6,432,009	7.6%	11,075,116	11,355,458	2.5%	17,054,974	17,787,467	732,493	4.3%
MELROSE	2,650,477	2,853,930	7.7%	5,945,198	6,054,875	1.8%	8,595,675	8,908,805	313,130	3.6%
MILTON	2,854,051	3,156,824	10.6%	5,025,212	5,018,915	-0.1%	7,879,263	8,175,739	296,476	3.8%
NEWTON	10,437,524	12,205,271	16.9%	20,176,404	19,710,607	-2.3%	30,613,928	31,915,878	1,301,950	4.3%
NORWOOD	3,277,568	3,755,101	14.6%	6,492,751	6,718,885	3.5%	9,770,319	10,473,986	703,667	7.2%
QUINCY	10,605,214	11,918,042	12.4%	19,001,720	19,481,076	2.5%	29,606,934	31,399,118	1,792,184	6.1%
READING	1,931,410	2,032,766	5.2%	4,642,124	4,624,378	-0.4%	6,573,534	6,657,144	83,610	1.3%
REVERE	4,484,031	5,013,281	11.8%	10,193,891	10,261,623	0.7%	14,677,922	15,274,904	596,982	4.1%
SOMERVILLE	6,896,106	7,060,400	2.4%	14,845,808	15,585,894	5.0%	21,741,914	22,646,294	904,380	4.2%
STONEHAM	3,490,972	3,381,301	-3.1%	4,477,065	4,429,220	-1.1%	7,968,037	7,810,521	(157,516)	-2.0%
WALTHAM	8,061,502	8,631,171	7.1%	12,953,820	12,680,425	-2.1%	21,015,322	21,311,596	296,274	1.4%
WATERTOWN	3,096,347	3,392,382	9.6%	5,774,673	5,760,051	-0.3%	8,871,020	9,152,433	281,413	3.2%
WINTHROP	1,454,285	1,629,550	12.1%	3,221,355	3,183,339	-1.2%	4,675,640	4,812,889	137,249	2.9%
<b>TOTAL</b>	<b>\$182,802,152</b>	<b>\$196,650,271</b>	<b>7.6%</b>	<b>\$322,691,415</b>	<b>\$326,324,706</b>	<b>1.1%</b>	<b>\$505,493,567</b>	<b>\$522,974,977</b>	<b>\$17,481,410</b>	<b>3.5%</b>

MWRA Sewer and Partial Water Customers	Final FY15 Water Assessment	Final FY16 Water Assessment	Percent Change from FY15	Final FY15 Sewer Assessment	Final FY16 Sewer Assessment	Percent Change from FY15	Final FY15 Combined Assessment	Final FY16 Combined Assessment	Dollar Change from FY15	Percent Change from FY15
CANTON	\$991,292	\$1,286,728	29.8%	\$3,547,316	\$3,933,960	10.9%	\$4,538,608	\$5,220,688	\$682,080	15.0%
NEEDHAM	1,193,697	1,012,962	-15.1%	5,466,144	5,408,445	-1.1%	6,659,841	6,421,407	(238,434)	-3.6%
STOUGHTON	931,975	1,106,344	18.7%	4,391,426	4,392,863	0.0%	5,323,401	5,499,207	175,806	3.3%
WAKEFIELD	1,611,741	1,855,071	15.1%	5,594,367	5,563,282	-0.6%	7,206,108	7,418,353	212,245	2.9%
WELLESLEY	1,379,407	852,477	-38.2%	5,333,992	5,278,300	-1.0%	6,713,399	6,130,777	(582,622)	-8.7%
WILMINGTON	383,646	353,379	-2.8%	2,353,306	2,476,867	5.3%	2,716,952	2,830,246	113,294	4.2%
WINCHESTER	1,253,400	1,234,222	-1.5%	3,867,732	3,868,461	0.0%	5,121,132	5,102,683	(18,449)	-0.4%
WOBURN	3,032,534	3,091,283	1.9%	9,535,730	9,492,994	-0.4%	12,568,264	12,584,277	16,013	0.1%
<b>TOTAL</b>	<b>\$10,757,692</b>	<b>\$10,792,466</b>	<b>0.3%</b>	<b>\$40,090,013</b>	<b>\$40,415,172</b>	<b>0.8%</b>	<b>\$50,847,705</b>	<b>\$51,207,638</b>	<b>\$359,933</b>	<b>0.7%</b>

MWRA Sewer-only Customers	Final FY15 Water Assessment	Final FY16 Water Assessment	Percent Change from FY15	Final FY15 Sewer Assessment	Final FY16 Sewer Assessment	Percent Change from FY15	Final FY15 Combined Assessment	Final FY16 Combined Assessment	Dollar Change from FY15	Percent Change from FY15
ASHLAND				\$2,310,206	\$2,380,635	3.0%	\$2,310,206	\$2,380,635	\$70,429	3.0%
BEDFORD				3,085,246	3,199,185	3.7%	3,085,246	3,199,185	113,939	3.7%
BRAINTREE				8,363,839	8,507,387	1.7%	8,363,839	8,507,387	143,548	1.7%
BURLINGTON				4,943,181	4,905,353	-0.8%	4,943,181	4,905,353	(37,828)	-0.8%
CAMBRIDGE				22,157,757	23,259,670	5.0%	22,157,757	23,259,670	1,101,913	5.0%
DEDHAM				5,024,472	5,063,931	0.8%	5,024,472	5,063,931	39,459	0.8%
HINGHAM SEWER DISTRICT				1,651,545	1,695,096	2.6%	1,651,545	1,695,096	43,551	2.6%
HOLBROOK				1,594,287	1,657,660	4.0%	1,594,287	1,657,660	63,373	4.0%
NATICK				5,330,710	5,526,614	3.7%	5,330,710	5,526,614	195,904	3.7%
RANDOLPH				5,931,064	6,011,817	1.4%	5,931,064	6,011,817	80,753	1.4%
WALPOLE				3,509,806	3,559,098	1.4%	3,509,806	3,559,098	49,292	1.4%
WESTWOOD				2,426,073	2,473,296	1.9%	2,426,073	2,473,296	47,223	1.9%
WEYMOUTH				10,972,561	11,087,503	1.0%	10,972,561	11,087,503	114,942	1.0%
<b>TOTAL</b>				<b>\$77,300,747</b>	<b>\$79,327,245</b>	<b>2.6%</b>	<b>\$77,300,747</b>	<b>\$79,327,245</b>	<b>\$2,026,498</b>	<b>2.6%</b>

MWRA Water-only Customers	Final FY15 Water Assessment	Final FY16 Water Assessment	Percent Change from FY15	Final FY15 Sewer Assessment	Final FY16 Sewer Assessment	Percent Change from FY15	Final FY15 Combined Assessment	Final FY16 Combined Assessment	Dollar Change from FY15	Percent Change from FY15
LYNNFIELD WATER DISTRICT	\$490,333	\$614,185	25.3%				\$490,333	\$614,185	\$123,852	25.3%
MARBLEHEAD	2,101,639	2,278,325	8.4%				2,101,639	2,278,325	176,686	8.4%
NAHANT	382,274	425,527	11.3%				382,274	425,527	43,253	11.3%
SAUGUS	3,202,440	3,645,083	13.8%				3,202,440	3,645,083	442,643	13.8%
SOUTHBOROUGH	765,656	850,020	11.0%				765,656	850,020	84,364	11.0%
SWAMPSCOTT	1,782,932	1,827,959	2.5%				1,782,932	1,827,959	45,027	2.5%
WESTON	1,993,015	2,240,675	12.4%				1,993,015	2,240,675	247,660	12.4%
<b>TOTAL</b>	<b>\$10,718,289</b>	<b>\$11,881,774</b>	<b>10.9%</b>				<b>\$10,718,289</b>	<b>\$11,881,774</b>	<b>\$1,163,485</b>	<b>10.9%</b>

MWRA Partial Water-only Customers	Final FY15 Water Assessment	Final FY16 Water Assessment	Percent Change from FY15	Final FY15 Sewer Assessment	Final FY16 Sewer Assessment	Percent Change from FY15	Final FY15 Combined Assessment	Final FY16 Combined Assessment	Dollar Change from FY15	Percent Change from FY15
DEDHAM-WESTWOOD WATER DISTRICT	\$49,042	\$305,532	523.0%				\$49,042	\$305,532	\$256,490	523.0%
LYNN (LWSC)	209,723	264,873	26.3%				209,723	264,873	55,150	26.3%
MARLBOROUGH	3,433,407	3,894,026	13.4%				3,433,407	3,894,026	460,619	13.4%
NORTHBOROUGH	1,044,206	1,103,542	5.7%				1,044,206	1,103,542	59,336	5.7%
PEABODY	1,219,096	1,480,393	21.4%				1,219,096	1,480,393	261,297	21.4%
<b>TOTAL</b>	<b>\$5,955,474</b>	<b>\$7,048,366</b>	<b>18.4%</b>				<b>\$5,955,474</b>	<b>\$7,048,366</b>	<b>\$1,092,892</b>	<b>18.4%</b>
<b>SYSTEMS TOTAL</b>	<b>\$210,233,607</b>	<b>\$226,372,877</b>	<b>7.7%</b>	<b>\$440,082,175</b>	<b>\$446,067,123</b>	<b>1.4%</b>	<b>\$650,315,782</b>	<b>\$672,440,000</b>	<b>\$22,124,218</b>	<b>3.4%</b>

Massachusetts Water Resources Authority  
Clinton Wastewater Treatment Plant  
**Sewer User Charge Determination**

BUDGETED EXPENSES: Final FY2016	
Clinton Direct Operating Expenses:	\$1,887,745
MWRA Support Allocation:	436,811
Subtotal O&M Expenses:	\$2,324,556
Total Debt Service Expenses:	\$674,056
Total Clinton Service Area Expenses	\$2,998,612
Less Revenue (City of Worcester Payment)	-149,339
Clinton WWTP Rate Revenue Requirement:	\$2,849,273

WASTEWATER FLOW and FLOW SHARES:	CY2014		
	Town of Clinton Flow	Lancaster Sewer District Flow	Total Wastewater Flow
Average Daily Flow (MGD)	2.351	0.261	2.612
Average Flow (MG/YR)	857.954	95.407	953.361
Proportional Share of Flow	89.99%	10.01%	100.0%

Sewer User Charge Determination

TOWN OF CLINTON

O&M Expenses	\$2,324,556
Less Revenue (City of Worcester Payment)	-149,339
O&M Expenses to be Recovered	\$2,175,217
Clinton's Share of Flow	89.99%
Clinton's Share of O&M Costs	\$1,957,532
<b>Total Clinton O&amp;M Charge</b>	<b>\$1,957,532</b>

LANCASTER SEWER DISTRICT

O&M Expenses	\$2,324,556
Less Revenue (City of Worcester Payment)	-149,339
O&M Expenses to be Recovered	\$2,175,217
Lancaster's Share of Flow	10.01%
Lancaster's Share of O&M Costs	\$217,684
<b>Total Lancaster Sewer District O&amp;M Charge</b>	<b>\$217,684</b>

Debt Service Costs to be Recovered	\$674,056
Clinton's Share of Wastewater Flow	89.99%
<b>Total Clinton Debt Service Charge</b>	<b>\$606,600</b>

Debt Service Costs to be Recovered	\$674,056
Lancaster's Share of Wastewater Flow	10.01%
<b>Total Lancaster Sewer District Debt Service Charge</b>	<b>\$67,456</b>

<b>Total Clinton O&amp;M and Debt Service Charge</b>	<b>\$2,564,132</b>
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<b>Total Lancaster O&amp;M and Debt Service Charge</b>	<b>\$285,140</b>
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Less MWRA Water Ratepayer Subsidy	-32,064,132
Billable Charge to the Town of Clinton as per CH. 307, Section 8 The Acts of 1987	\$500,000

Billable Charge to Lancaster Sewer District	\$285,140
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Billable Sewer User Charges and Payment Schedule

Sewer Customer	Billable Charges
Town of Clinton	\$500,000
Lancaster Sewer District	\$285,140
<b>Total Sewer Charges</b>	<b>\$785,140</b>

Payment 1 on or before Sept 15, 2015	Payment 2 on or before Nov 15, 2015	Payment 3 on or before Feb 15, 2016	Payment 4 on or before May 15, 2016
\$125,000	\$125,000	\$125,000	\$125,000
\$71,285	\$71,285	\$71,285	\$71,285
<b>\$196,285</b>	<b>\$196,285</b>	<b>\$196,285</b>	<b>\$196,285</b>

**Massachusetts Water Resources Authority**  
*Chicopee Valley Aqueduct Water System Assessment*  
**Final FY2016**

CVA Operating Budget	FY15	FY16
CVA Cost Center Expenses	\$726,566	\$817,336
Allocated Waterworks Expenses	115,941	131,065
Allocated Watershed/PILOT	460,660	511,971
Allocated Watershed Land Acquisition	19,962	22,924
Allocated MWRA Indirect Expenses	463,605	538,480
<b>SUBTOTAL OPERATING BUDGET</b>	<b>\$1,786,735</b>	<b>\$2,021,776</b>

Change from Prior Year	
Dollars	Percent
\$90,770	12.5%
15,123	13.0%
51,311	11.1%
2,962	14.8%
74,875	16.2%
<b>\$235,042</b>	<b>13.2%</b>

CVA Capital Budget	FY15	FY16
Capital Expenses	\$3,035,572	\$2,875,054
<b>TOTAL CVA BUDGET</b>	<b>\$4,822,306</b>	<b>\$4,896,830</b>

Change from Prior Year	
Dollars	Percent
-\$160,518	-5.3%
<b>\$74,524</b>	<b>1.5%</b>

BASE COMMUNITY ASSESSMENT	FY15 <sup>1</sup>	PFY16 <sup>2</sup>
Chicopee	\$3,409,702	\$3,455,577
South Hadley Fire District #1	702,629	701,841
Wilbraham	709,975	739,411
<b>CVA BASE SYSTEM ASSESSMENT</b>	<b>\$4,822,306</b>	<b>\$4,896,830</b>

Change from Prior Year	
Dollars	Percent
\$45,875	1.3%
-787	-0.1%
29,436	4.1%
<b>\$74,524</b>	<b>1.5%</b>

PRIOR PERIOD ADJUSTMENTS	FY13 <sup>3</sup>	FY13 <sup>4</sup>
Chicopee	-\$115,117	-\$45,820
South Hadley Fire District #1	-24,680	-9,823
Wilbraham	-22,895	-9,113
<b>TOTAL ADJUSTMENTS</b>	<b>-\$162,691</b>	<b>-\$64,756</b>

Change from Prior Year	
Dollars	Percent
\$69,297	-60.2%
14,856	-60.2%
13,782	-60.2%
<b>\$97,935</b>	<b>-60.2%</b>

ADJUSTED ASSESSMENT	FY15	FY16
Chicopee	\$3,294,586	\$3,409,757
South Hadley Fire District #1	677,949	692,018
Wilbraham	687,080	730,299
<b>ADJUSTED ASSESSMENT</b>	<b>\$4,659,615</b>	<b>\$4,832,074</b>

Change from Prior Year	
Dollars	Percent
\$115,172	3.5%
14,069	2.1%
43,218	6.3%
<b>\$172,459</b>	<b>3.7%</b>

<sup>1</sup> Based on CY2013 water use and before prior period adjustments to account for a portion of budget to actual expenses for FY13.

<sup>2</sup> Based on CY2014 water use and before prior period adjustments to account for a portion of budget to actual expenses for FY13.

<sup>3</sup> Portion of prior period adjustment to account for budget to actual expenses for FY13. Applied to FY15 assessments.

<sup>4</sup> Portion of prior period adjustment to account for budget to actual expenses for FY13. Applied to PFY16 assessments.

<sup>5</sup> Prior period adjustment to account for budget to actual expenses for FY14 added to CVA rate stabilization for use in FY17-18.