

## Sewer Rate Structure Study

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**COPY:** Brookfield Water Pollution Control Authority Sub-Committee  
**DATE:** October 7, 2015

Tighe & Bond conducted a sewer rate structure study for the Brookfield Water Pollution Control Authority (WPCA). Tighe & Bond analyzed usage by sewer customers with water services and evaluated the current unit assignment system. Sewer rate models for the existing rate structure and for several alternative rate structures were developed.

### 1 Introduction

The WPCA was founded in 1975 and originally served industrial and commercial areas. The WPCA gradually increased its service area to include residential customers in Brookfield, Connecticut. The WPCA operates an Enterprise Fund public utility, which is comprised of numerous sewer districts. The Enterprise Fund accounting requires that all fees collected can only be used to support the WPCA, as required by state regulations. The WPCA has over 18 miles of gravity sewers and force mains and 13 pump stations, which delivers all of its wastewater to the Danbury sewer system.

The WPCA serves approximately 1653 connections. The sewer area is mainly along the Federal Road (Route 202) corridor and the town center. The WPCA contributes to Danbury approximately 300,000 gallons per day (gpd) of wastewater, which is about three percent of the total flow treated at the Danbury Plant. Brookfield is currently allocated 500,000 gpd of flow to Danbury. The WPCA's contribution to Danbury is not anticipated to exceed 500,000 gpd under the anticipated buildout over the next decade.

To pay for the operation, rehabilitation and maintenance of the sewer system, the WPCA collects user charges semi-annually based upon "unit" fees. In assessing user charges, one unit is equivalent to a single family dwelling and the WPCA has established equivalent units for a number of other types of facilities, which are provided in the WPCA's Rules and Regulations dated August 27, 2014. Historical unit fees are presented in Table 1-1.

**Table 1-1**  
Historical Unit Fees

Period (Fiscal Year Ended)	Unit Rate	
	\$/Quarter	\$/Year
2013 - 2016	95	380
2011 - 2012	85	340
2009 - 2010	75	300
2004 - 2008	67	268

The debt service is paid separately from the user fees and is determined by taking the debt service for each district and dividing by Grand List Value (GLV), which is 70% of the value of the property as determined by the Tax Assessor. This means that users in each district are responsible for their own debt service.

Some residents and commercial establishments are concerned that user charges are not equitable since a user may discharge less water than the "unit" determination required by the WPCA's Rules and Regulations and they have suggested that the user charges be based on actual metered water use. Tighe & Bond evaluated charging users based on actual metered water consumption.

## 2 Data Analysis

### 2.1 Sewer Customers with Water Service

The WPCA provided Tighe & Bond with the June 1, 2015 sewer customer billing report which included customer type (i.e. residential or commercial), current unit assignment, and address for each sewer customer. Aquarion Water Company (Aquarion) provided data on water customers in Brookfield including customer address, 2012 through 2014 quarterly water consumption, and water meter size. These data were used to determine the number of sewer customers connected to Aquarion. Table 2-1 provides a summary of the data.

**Table 2-1**

Summary of Sewer and Water Customer Data

Item	Number of Customers	Percent of Customers
<b>All customers:</b>		
Total number of customer accounts	1,653	-
Sewer customers with Aquarion water service	843	51%
Sewer customers served by wells	810	49%
<b>Residential Customers Only:</b>		
Total number of residential customer accounts	1,044	
Sewer customers with Aquarion water service	623	60%
Sewer customers served by wells	421	40%
<b>Commercial Customers Only:</b>		
Total number of commercial customer accounts	609	-
Sewer customers with Aquarion water service	220	36%
Sewer customers served by wells	389	64%

Approximately 51% of sewer customer accounts have water services with meters. Most of these customers are located north of Silvermine Road along Federal Road. It is expected that by 2017 approximately half of the properties along Federal Road and along Route 25 south of Silvermine Road will have water connections and the other half will have water connections by 2030.

## 2.2 Water Usage Analysis

Water consumption data were analyzed to determine appropriate alternative sewer rate structures to evaluate. For communities with sewer bills based on consumption, it is common for the wastewater utility to use the winter water consumption of the fourth and first quarters when water is not used for lawns, landscaping, agriculture and pools. It is recommended that only fourth quarter be used because some residents may not live at their primary residence during the first quarter. Table 2-2 summarizes 2014 fourth quarter residential consumption data for Aquarion water customers with sewer service.

**Table 2-2**

Summary of 2014 Fourth Quarter Residential Water Consumption Data

<b>Parameter</b>	<b>Consumption (gal)</b>	<b>Consumption (gpd)</b>
Total	5,730,550	62,289
Average	9,379	102
Median	7,963	87

The WPCA provided assessor's data to Tighe & Bond, which included number of bedrooms, number of bathrooms, and square footage of residential dwellings. The WPCA indicated that the number of bedrooms may be an accurate measure of water usage for residential customers. Fourth quarter water consumption was evaluated based on the number of bedrooms for each residential customer with Aquarion water, as summarized in Table 2-3.

**Table 2-3**

2014 Fourth Quarter Residential Water Usage Analysis Based on Number of Bedrooms

<b>No. Bedrooms</b>	<b>Average Consumption (gal)</b>	<b>Average Consumption (gpd)</b>
One	8,558	93
Two	10,175	111
Three	9,024	98

As expected, average fourth quarter water consumption for sewer customers with one bedroom was less than consumption for customers with two bedrooms based on 2014 data. The data showed that average consumption did not increase as the number of bedrooms increased for customers with more than two bedrooms. Based on this analysis, an alternative sewer rate structure based on number of bedrooms (e.g. one bedroom or two or more bedrooms) for residential customers would be more equitable than charging all residential customers the same amount.

Residential and commercial water consumption data were analyzed according to water meter size. It would be expected that water consumption would generally increase with increasing water meter size. However, there was not a significant correlation between water consumption and water meter size. Therefore, alternative rate structures based on water meter size were not considered appropriate for Brookfield.

## 2.3 Unit Assignment Analysis

Revenue from sewer customers with water meters was analyzed to determine if the current unit assignment system is equitable. Total revenue from residential and commercial

customers was divided by 2014 fourth quarter consumption to determine the average cost for sewer service per gallon of water consumed, as summarized in Table 2-4.

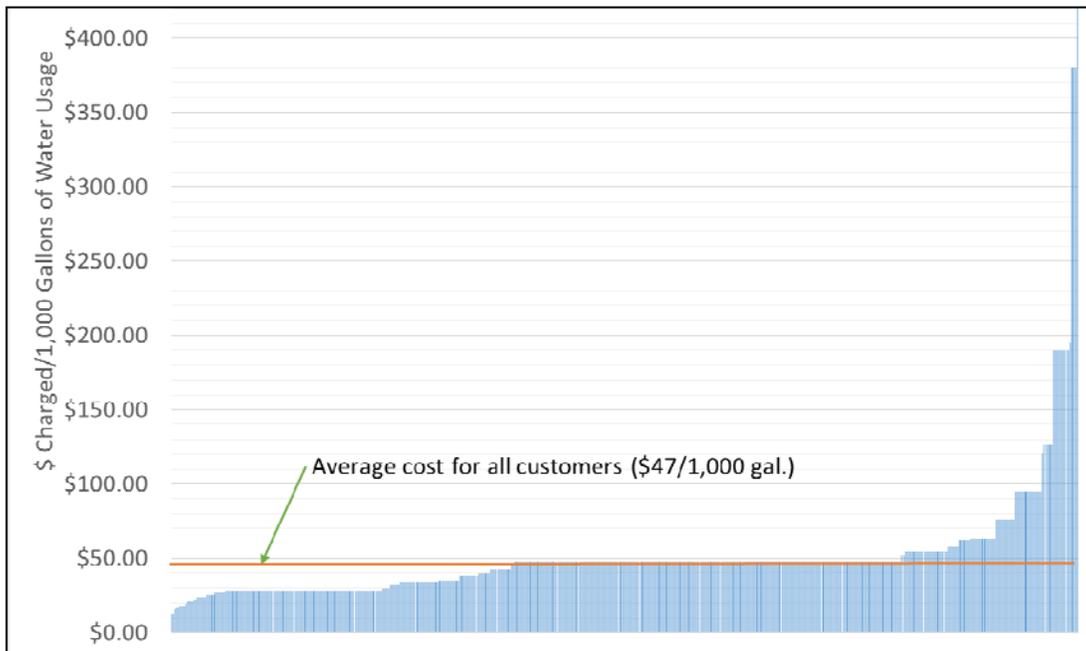
**Table 2-4**

Revenue Analysis for Commercial and Residential Customers with Water Meters

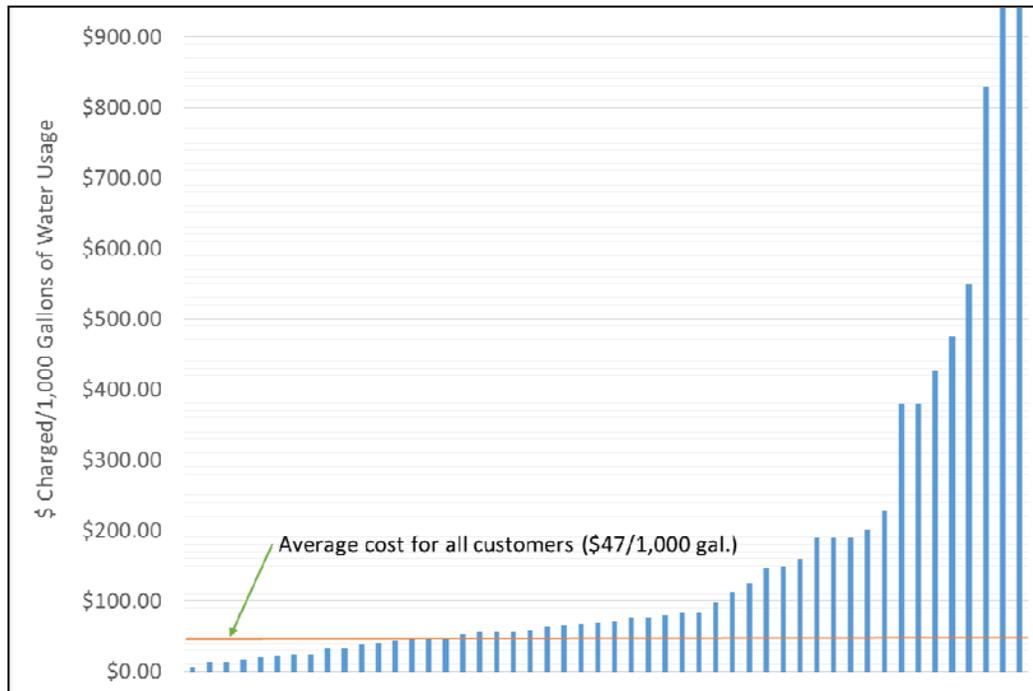
Item	Value
Total Revenue	\$547,352
4 <sup>th</sup> Quarter Consumption (gal)	11,717,963
Average cost for sewer service	\$47/1,000 gal

A comparison between the amount that sewer customers with water meters currently pay and the amount they would pay if all customers were charged \$47 per 1,000 gallons of consumption was made (“equitable amount”). There are some property owners with multiple commercial tenants, which only have one water meter that serves multiple sewer customers. In this case, the WPCA could bill the property owner for total sewer usage, and it would be the responsibility of the property owner to charge the individual tenants. This approach was used for the unit assignment analysis. The analysis showed that some customers are paying more than the equitable amount for their sewer service while others are paying less.

On Figures 2-1 and 2-2, the amount charged to each customer per 1,000 gallons of water consumed, based on fourth quarter 2014 Aquarion data, is shown. The average cost of \$47 per 1,000 gallons is shown on the figures. As shown on Figure 2-1, residential customer bills are similar to the equitable amount. The analysis indicates that the current unit assignment for commercial customers does not provide an equitable charge for many customers. As shown on Figure 2-2, many commercial customers are paying significantly more for sewer service based on water consumed than the equitable amount. Based on these results, it is recommended that water meters be installed on commercial accounts so that all commercial customers can be billed based on usage, which would be more equitable.



**Figure 2-1: Residential Customer Unit Analysis**



**Figure 2-2: Commercial Customer Unit Analysis**

Revenue from residential versus commercial customers was also analyzed to evaluate if charges to commercial customers and residential customers are equitable. Table 2-5 summarizes actual revenue generated from commercial and residential customers versus the amount that would be generated if all customers were charged \$47 per 1,000 gallons. The analysis of total revenue from residential and sewer customers showed that commercial customers are paying approximately \$52,000 per year more than the equitable amount.

**Table 2-5**

Revenue Generated from Commercial versus Residential Customers

	<b>Actual Revenue</b>	<b>Revenue Based on \$47/1,000 gal</b>	<b>Difference</b>
Commercial	\$273,182	\$221,380	\$51,802
Residential	\$274,170	\$325,972	-\$51,802

### 3 Rate Model Development

Tighe & Bond developed computerized rate models to assist the WPCA in evaluating alternative sewer rate structures. Each rate model is a Microsoft Excel workbook consisting of a series of linked worksheets. The rate model allows for annual review and adjustment of user charges. The rate models were developed for an analysis period from FYE 2015 through FYE 2023.

### 3.1 Revenue and Expense Data

The WPCA provided their Operating, Restricted, and Capital Budgets for the Year ended June 30, 2016 (Adopted May 27, 2015) to Tighe & Bond. Revenue and expense data from this document were used to prepare the sewer rate models. User fees are the primary source of revenue for the WPCA. Other sources of revenue include delinquent interest and lien fees, application and miscellaneous fees, and interest income. Expenses include Danbury fees, employee costs, operations costs, administration costs, and contribution to capital projects. Danbury charges the WPCA based on its flow contribution. The WPCA must estimate its anticipated flow for the following year. The difference between the estimated flow and actual flow is subsequently settled each year. Budgeted revenues and expenses for FYE 2015 and 2016 are provided in Table 3-1.

**Table 3-1**  
Expense and Revenue Summary for FYE 2015 and 2016

<b>Fiscal Year Ended</b>	<b>FYE 2015</b>	<b>FYE 2016</b>
<b>Revenues:</b>		
User Fees	\$1,261,177	\$1,350,000
Delinquent Interest and Lien Fees	\$18,000	\$18,000
Application/Miscellaneous Fees	\$6,000	\$5,000
Interest Income	\$300	\$3,000
<b>Total Revenue</b>	<b>\$1,285,477</b>	<b>\$1,376,000</b>
<b>Expenses:</b>		
Danbury Fees	\$264,271	\$302,000
Employee Costs	\$474,720	\$514,753
Operations Costs	\$218,151	\$312,006
Administration Costs	\$111,000	\$131,250
Contribution to Capital Projects	\$217,335	\$115,991
<b>Total Expenses</b>	<b>\$1,285,477</b>	<b>\$1,376,000</b>

The rate model representing the existing rate structure calculates revenue from user charges based upon the number of sewer customers and their unit assignment. Alternative rate structure models calculate revenue from user charges based on several factors specific to the rate model scenario, as discussed in the following Section. Revenue from sources other than user fees were increased by 3% starting in FYE 2017 based on discussions with the WPCA.

Future expenses starting in FYE 2017 through the end of the analysis period (FYE 2023) were increased by 3% based on discussions with the WPCA. However, costs charged by Danbury are highly variable. A recent example of a contributing factor to the highly variable costs is that Danbury expensed their nitrogen improvements. Adjustments to the rate model for future years may be required.

The WPCA indicated that the number of customers would increase by 10% for FYE 2016, which was reflected in the rate model. No allowance for customer non-payment was included based on information provided by the WPCA. Debt service was not included in the rate model since debt service is paid separately from the user fees.

## 3.2 Rate Model Scenarios

A rate model of the existing rate structure along with five rate model alternatives were initially developed. The five rate model alternatives are as follows:

- **Rate Alternative No. 1**
  - Only commercial accounts charged based on water use.
  - Commercial accounts without water usage data charged according to existing billing system.
  - Residential accounts charged based on number of bedrooms.
- **Rate Alternative No. 2**
  - All customers with metered water accounts charged based on water use and a flat fee.
    - The flat fee is based on meter size.
  - Residential and commercial customers without metered water accounts charged according to existing billing system.
  - It was determined that there is not a significant correlation between water meter size and consumption. As such, this alternative was not evaluated further.
- **Rate Alternative No. 3**
  - All customers with metered water accounts charged based only on water use.
  - Residential and commercial customers without metered water accounts charged according to existing billing system.
- **Rate Alternative No. 4**
  - Similar to existing system except residential accounts charged based on number of bedrooms.
  - Commercial accounts charged according to existing billing system.
- **Rate Alternative No. 5**
  - Residential usage based on number of bedroom.
  - Commercial customers charged based on equivalent dwelling unit.
    - Equivalent dwelling unit was calculated by dividing water usage by the median water usage for a residential customer.
    - Only 30% of the commercial bill should be based on the equivalent dwelling unit. The remaining 70% would be a fixed charge for each customer served by the water meter. (The WPCA has determined that 70% of their expenses are fixed and 30% are based on sewage flow.)

Based on discussions with the WPCA, Alternative No. 4 was selected as the preferred alternative except residential customers should be charged based on if they have one bedroom, or two or more bedrooms. The new rate alternative is termed "Alternative A" and is summarized as follows:

- **Rate Alternative A**

- Residential customers charged based on number of bedrooms (either one bedroom, or two or more bedrooms).
- Commercial accounts charged based on the equivalent units of existing billing system.

Under Rate Alternative A, the split between user charges for customers with one bedroom versus two or more bedrooms is based on the water usage analysis results, which indicated that there was not a significant difference in water usage between 2 bedrooms and more than 2 bedrooms. The water usage analysis also showed that customers with one bedroom use approximately 84% less water than customers with two bedrooms. As such, sewer rates under Alternative A were set such that customers with one bedroom are charged 84% of the charge for customers with two or more bedrooms. The total revenue generated from residential customers was adjusted such that the split between revenue from residential and commercial customers is approximately the same as the existing rate structure.

Rate Alternative A is attractive for the following reasons:

- Charging residential customers based on number of bedrooms is more equitable than charging one unit per residential customer since it accounts for some variation in water usage.
- Since only approximately 36% of commercial customers have water meters, it is only possible and practical at this time to bill based on equivalent units. However, it would be more equitable to bill commercial customers based on actual water usage.

The results of Rate Alternative A are provided in the following Section.

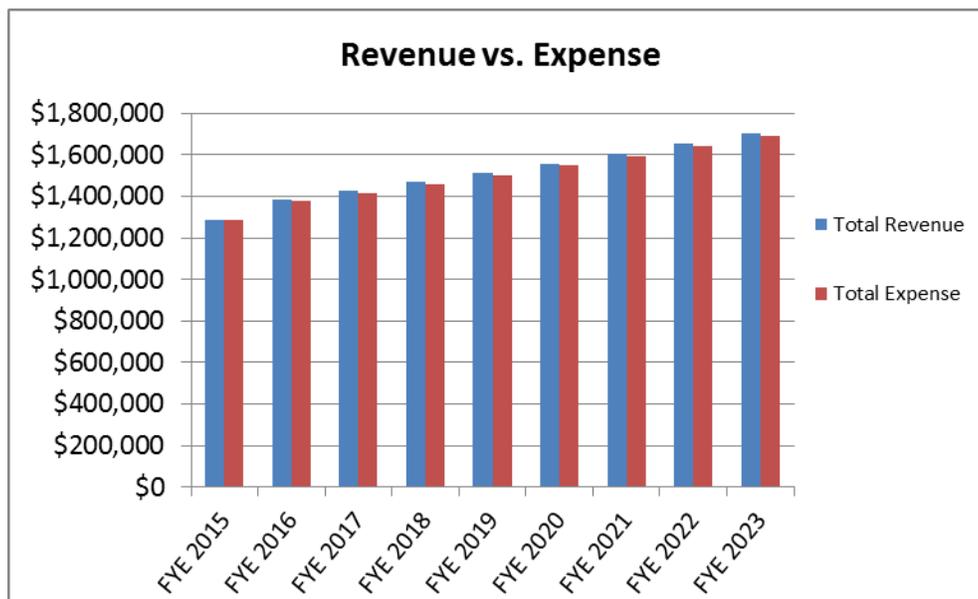
## **4 Rate Model Results**

The rate model for Alternative A was used to project future sewer rates, expenses and revenue and output from the model is provided as an attachment to this memorandum. Tighe & Bond previously provided the Excel rate models for Alternative A and the existing rate structure to the WPCA. User rates were set to increase by 3% per year starting in FYE 2017 so that revenues would exceed expenses for the analysis period. Table 4-1 summarizes the pricing schedule under Alternative A.

**Table 4-1**  
Annual Pricing Schedule for Alternative A

Fiscal Year Ended	Commercial Customers (Per Unit)	Residential Customers	
		1 Bedroom	2 or More Bedrooms
2015	\$380	\$340	\$405
2016	\$380	\$340	\$405
2017	\$391	\$350	\$417
2018	\$403	\$361	\$430
2019	\$415	\$372	\$443
2020	\$428	\$383	\$456
2021	\$441	\$394	\$470
2022	\$454	\$406	\$484
2023	\$467	\$418	\$498
2015	\$380	\$340	\$405
2016	\$380	\$340	\$405
2017	\$391	\$350	\$417
2018	\$403	\$361	\$430
2019	\$415	\$372	\$443
2020	\$428	\$383	\$456
2021	\$441	\$394	\$470
2022	\$454	\$406	\$484
2023	\$467	\$418	\$498

Figure 4-1 summarizes total revenues and expenses under Rate Alternative A. Additional output from the rate model is provided in Appendix A.



**Figure 4-1: Revenue and Expense Summary for Rate Alternative A**

## 5 Comparison with Surrounding Communities

Annual sewer charges for surrounding communities are provided in Table 5-1. Existing Brookfield sewer rates are included in the table for comparison. It is noted that it is difficult to make a direct comparison because some municipalities include debt service in their annual sewer charge.

**Table 5-1**  
Comparison of Sewer Rates with Surrounding Communities

Municipality	Annual Charge <sup>(1)</sup>
Brookfield	\$380 <sup>(2)</sup>
Tolland	\$860
Trumbull	\$679
Westport	\$562
Southington	\$468
Wallingford	\$467
Farmington	\$282
Bristol	\$292
Range in CT	\$100 - \$1,469

(1) 9,600 cf used as basis of comparison for the Tighe & Bond 2013 Connecticut Sewer Rate Survey. Many municipalities and authorities are expecting major increases to meet denitrification and phosphorus limits and to replace and repair aging infrastructure.

(2) Current annual charge for Brookfield.

## 6 Recommendations

Tighe & Bond evaluated several alternative sewer rate structures. Although charging customers based on actual metered water consumption is an equitable approach, water is currently supplied by wells in most of the sewered portions of Town. Water usage data is only available for approximately 51% of sewer customers. As such, attempting to bill all users based on actual usage is not practical at this time.

Tighe & Bond's analysis of the current unit assignment methodology showed that the current unit assignment is more equitable for residential customers than for commercial customers. Many commercial customs are paying more for sewer service based on water consumed than the equitable amount. Based on these results, the following items are recommended:

- Different residential charges for one and for two or more bedrooms to make the residential charges more equitable since residential water consumption generally increases for customers with two or more bedrooms as compared to customers with one bedroom.
- Installation of water meters for commercial accounts so that a portion of each commercial customer's bill can be based on usage in the future, which would be more equitable.

There are some property owners with multiple commercial tenants that only have one water meter that serves multiple sewer customers. It is recommended that the WPCA bill the

property owner for total usage, and it would be the responsibility of the property owner to charge the individual tenants. There are currently approximately 389 commercial customers without water meters. However, the number of new meters that would need to be installed would be less since some of these customers are part of larger developments with a single owner.

In summary, Rate Alternative A is recommended which includes the following:

- Residential customers charged based on the number of bedrooms (either one bedroom, or two or more bedrooms).
- Commercial customers charged according to the existing billing system.
  - It is recommended that water meters be installed on commercial accounts so that 30% of each commercial customer's bill can be based on usage in the future and the remaining 70% would be a fixed charge for each customer served by the water meter.

The additional water connections anticipated by 2030 resulting from expansion of the Aquarion distribution system may also provide the opportunity for the WPCA to use water consumption to determine sewer user charges for residential customers.



# Tighe & Bond

# Town of Brookfield Sewer Rate Study

**Billable Quantities**

Analysis Period Fiscal Year Ended:	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023
<b>CML CUSTOMERS</b>									
<b>CML Customers # of "Units"</b>	2179	2340	2340	2340	2340	2340	2340	2340	2340
<b>RES Customers</b>									
1 Bedroom	429	461	461	461	461	461	461	461	461
2 or more Bedrooms	720	773	773	773	773	773	773	773	773

\*FYE2016 includes a 7% increase in revenue from user fees  
 \*\*RES Customers includes 105 Units for 5 Nabby Rd assuming 50% of units are 1 bedroom and 50% of units of 2 bedrooms

# Town of Brookfield Sewer Rate Study



**Pricing Schedule**

**Analysis Period**

**Fiscal Year Ended:**

**FYE 2015      FYE 2016      FYE 2017      FYE 2018      FYE 2019      FYE 2020      FYE 2021      FYE 2022      FYE 2023**

<b>CML CUSTOMERS</b>	<b>Rate of Increase</b>		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
<b>CML Customers - All</b>		\$380	\$380	\$391	\$403	\$415	\$428	\$441	\$454	\$467
<b>Res Customer Revenue</b>	<b>Rate of Increase</b>		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
1 Bedroom		\$340	\$340	\$350	\$361	\$372	\$383	\$394	\$406	\$418
2 or more Bedrooms		\$405	\$405	\$417	\$430	\$443	\$456	\$470	\$484	\$498

Note:  
 1 Bedroom charge based on water usage analysis results (customers with 1 Bedroom used 84% of the water used by customers with 2 or more Bedrooms)

# Town of Brookfield Sewer Rate Study

**REVENUE**

Analysis Period Fiscal Year Ended:	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023
<b>CML CUSTOMERS</b>									
<b>CML Customers - All</b>	\$827,898	\$889,163	\$915,838	\$943,313	\$971,612	\$1,000,761	\$1,030,783	\$1,061,707	\$1,093,558
<b>Res Customer Revenue</b>									
1 Bedroom	\$145,946	\$156,746	\$161,448	\$166,292	\$171,280	\$176,419	\$181,711	\$187,163	\$192,778
2 or more Bedrooms	\$291,600	\$313,178	\$322,574	\$332,251	\$342,218	\$352,485	\$363,060	\$373,951	\$385,170
Total Res customer revenue	\$437,546	\$469,924	\$484,022	\$498,543	\$513,499	\$528,904	\$544,771	\$561,114	\$577,947
<b>TOTAL USER CHARGES</b>	\$1,265,444	\$1,359,087	\$1,399,860	\$1,441,855	\$1,485,111	\$1,529,664	\$1,575,554	\$1,622,821	\$1,671,506
<b>Other Revenue Sources</b>									
	<b>Rate of Increase</b>	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
User/Assess Delinq Int./Lien	\$18,000	\$18,000.00	\$18,540.00	\$19,096.20	\$19,669.09	\$20,259.16	\$20,866.93	\$21,492.94	\$22,137.73
Application/Miscellaneous Fees	\$6,000	\$5,000.00	\$5,150.00	\$5,304.50	\$5,463.64	\$5,627.54	\$5,796.37	\$5,970.26	\$6,149.37
Interest Income	\$300	\$3,000.00	\$3,090.00	\$3,182.70	\$3,278.18	\$3,376.53	\$3,477.82	\$3,582.16	\$3,689.62
<b>TOTAL OTHER REVENUE</b>	\$24,300	\$26,000	\$26,780	\$27,583	\$28,411	\$29,263	\$30,141	\$31,045	\$31,977
<b>TOTAL REVENUE</b>	\$1,289,744	\$1,385,087	\$1,426,640	\$1,469,439	\$1,513,522	\$1,558,928	\$1,605,696	\$1,653,866	\$1,703,482

# Town of Brookfield Sewer Rate Study

**Operating Budget**

**Analysis Period**

**Fiscal Year Ended:**

**FYE 2015**

**FYE 2016**

**FYE 2017**

**FYE 2018**

**FYE 2019**

**FYE 2020**

**FYE 2021**

**FYE 2022**

**FYE 2023**

**Capacity Charges**

**Rate of Increase**

3.0%

3.0%

3.0%

3.0%

3.0%

3.0%

3.0%

**Danbury Fees**

\$264,271

\$302,000

\$311,060

\$320,392

\$330,004

\$339,904

\$350,101

\$360,604

\$371,422

**Other Expenditures**

**Rate of Increase**

3.0%

3.0%

3.0%

3.0%

3.0%

3.0%

3.0%

Employee Costs

\$474,720

\$514,753

\$530,196

\$546,101

\$562,485

\$579,359

\$596,740

\$614,642

\$633,081

Operations Costs

\$218,151

\$312,006

\$321,366

\$331,007

\$340,937

\$351,166

\$361,700

\$372,551

\$383,728

Administration Costs

\$111,000

\$131,250

\$135,188

\$139,243

\$143,420

\$147,723

\$152,155

\$156,719

\$161,421

Contribution to Capital Projects

\$217,335

\$115,991

\$119,471

\$123,055

\$126,746

\$130,549

\$134,465

\$138,499

\$142,654

**Total Other Expenditures**

\$1,021,206

\$1,074,000

\$1,106,220

\$1,139,407

\$1,173,589

\$1,208,796

\$1,245,060

\$1,282,412

\$1,320,885

**Total Expenditures**

\$1,285,477

\$1,376,000

\$1,417,280

\$1,459,798

\$1,503,592

\$1,548,700

\$1,595,161

\$1,643,016

\$1,692,306

## Town of Brookfield Sewer Rate Study

A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>ALTERNATIVE RATE STRUCTURE A</b>			Conditions: Alternative Rate Structure A								
2				Commercial (CML) accounts charged according to existing billing system								
3	<b>Revenue and Expense Summary</b>			Residential (RES) usage based on number of bedrooms								
4				0								
5	<b>Analysis Period:</b>											
6	<b>Fiscal Year Ended</b>			<b>FYE 2015</b>	<b>FYE 2016</b>	<b>FYE 2017</b>	<b>FYE 2018</b>	<b>FYE 2019</b>	<b>FYE 2020</b>	<b>FYE 2021</b>	<b>FYE 2022</b>	<b>FYE 2023</b>
7												
8	<b>Revenue</b>											
9	<b>User Charges:</b>											
10	Commercial Customers			\$827,898	\$889,163	\$915,838	\$943,313	\$971,612	\$1,000,761	\$1,030,783	\$1,061,707	\$1,093,558
11												
12	Residential Customers			\$437,546	\$469,924	\$484,022	\$498,543	\$513,499	\$528,904	\$544,771	\$561,114	\$577,947
13												
14	<b>Total User Charges</b>			<b>\$1,265,444</b>	<b>\$1,359,087</b>	<b>\$1,399,860</b>	<b>\$1,441,855</b>	<b>\$1,485,111</b>	<b>\$1,529,664</b>	<b>\$1,575,554</b>	<b>\$1,622,821</b>	<b>\$1,671,506</b>
15	<b>Other Revenue Sources</b>			<b>\$24,300</b>	<b>\$26,000</b>	<b>\$26,780</b>	<b>\$27,583</b>	<b>\$28,411</b>	<b>\$29,263</b>	<b>\$30,141</b>	<b>\$31,045</b>	<b>\$31,977</b>
16												
17	<b>Total Revenue</b>			<b>\$1,289,744</b>	<b>\$1,385,087</b>	<b>\$1,426,640</b>	<b>\$1,469,439</b>	<b>\$1,513,522</b>	<b>\$1,558,928</b>	<b>\$1,605,696</b>	<b>\$1,653,866</b>	<b>\$1,703,482</b>
18												
19	<b>Expenses</b>											
20	Danbury Fees			\$264,271	\$302,000	\$311,060	\$320,392	\$330,004	\$339,904	\$350,101	\$360,604	\$371,422
21	Other Expenditures			\$1,021,206	\$1,074,000	\$1,106,220	\$1,139,407	\$1,173,589	\$1,208,796	\$1,245,060	\$1,282,412	\$1,320,885
22												
23	<b>Total Expense</b>			<b>\$1,285,477</b>	<b>\$1,376,000</b>	<b>\$1,417,280</b>	<b>\$1,459,798</b>	<b>\$1,503,592</b>	<b>\$1,548,700</b>	<b>\$1,595,161</b>	<b>\$1,643,016</b>	<b>\$1,692,306</b>
24												
25	<b>Revenue - Expenses</b>			<b>\$4,267</b>	<b>\$9,087</b>	<b>\$9,360</b>	<b>\$9,640</b>	<b>\$9,930</b>	<b>\$10,228</b>	<b>\$10,534</b>	<b>\$10,850</b>	<b>\$11,176</b>
26												
27	Cash Balance			\$589,593	\$598,680	\$608,040	\$617,680	\$627,610	\$637,837	\$648,372	\$659,222	\$670,398
28												
29	Charge for Typical Res Customer (2 Bedrooms)			\$405	\$405	\$417	\$430	\$443	\$456	\$470	\$484	\$498
30												
31												
32												
33												

