

**NORTH RIDGEVILLE CITY COUNCIL
UTILITIES COMMITTEE MEETING MINUTES
COUNCIL CHAMBERS – 6:00 p.m.
MONDAY, January 17, 2023**

To Order:

Chairman Dennis Boose called the Utilities Committee meeting to order at 6:00 p.m. and led the Pledge of Allegiance.

Attendance:

Members present were Chairman Dennis Boose, Councilwoman Georgia Awig, and Councilman Clifford Winkel.

Also present: Mayor Kevin Corcoran, President Jason Jacobs, Councilman Bruce Abens, Councilwoman Holly Swenk, Councilman Martin DeVries, City Engineer Christina Eavenson, Director of Finance April Wilkerson, French Creek WWTP Superintendent Corey Timko, AECOM Justine Rose, Assistant Clerk of Council Fijabi Gallam.

Minutes:

Chairman Boose asked for any corrections to the minutes of April 18, 2022. No discussion was offered. Minutes approved as presented.

New Business:

French Creek Rate Study Presentation

Mayor Corcoran explained that about every 5 years, the City does a rate study. AECOM is the company that did the rate study for the French Creek Waste Water Treatment Plant. Mayor Corcoran introduced AECOM and explained the study plans for the future of the French Creek Waste Water Plant.

French Creek Waste Water Plant Superintendent Corey Timko provided a background story for the Plant. Mr. Timko went over issues with systems failing and the need for upgrades. The rate study looked at how to keep the French Creek Waste Water Plant operating with no systems failing. He reiterated that the Plant is old and there are systems in the Plant that have not been replaced since 1976. Mayor Corcoran explained that the Plant improvements are necessary and systems are failing.

AECOM presented a presentation to the committee. The presentation is attached to the minutes for review.

Chairman Boose asked for any questions or comments from the administration.

Mayor Corcoran reminded everyone that the City started the 6.7 million dollar loan process with the approval from City Council in past legislation. The projects that were mentioned in previous conversations and budgeted for the year 2023 are in the process of being completed. The administration tried to keep the rates as low as possible, but money is needed to complete the major projects at the Plant. The goal is to keep costs under control.

Chairman Boose asked for any questions or comments from the Committee members.

Councilman Winkel wanted to get more clarification on the project numbers and rate increases.

Ms. Rose explained that the spreadsheets that were provided in the presentation show the projected cost on separate costs. There is a separate line that explained the rate increase revenues. The spreadsheets illustrate what is being received each year from the rate increase.

Mayor Corcoran noted that the revenue has been decreasing because fewer houses are being built. He explained that fewer revenues would cause an increase in rates.

Superintendent Corey Timko remarked that a major component of the revenue is wet weather.

Councilwoman Swenk wanted to know when would the 4% rate increase end since it is requested to increase by 4% each year until the year 2027.

Mayor Corcoran explained that at the end of the 5-year mark, the administration would do another rate study to determine what increase is needed to keep the Plant operating. The compounding interest for the 5 years is 20%. The increase is to pay for the operation and the project for the Plant.

Councilwoman Swenk wanted to know if the City would keep the same compounding interest after the projects are completed. She understood that the next rate study could come back with a decrease instead of an increase.

Mayor Corcoran explained that a decrease is possible. The administration would take a look at the rate once the major project is done and it is hard to tell what is needed in the future.

Director of Finance Wilkerson explained that part of this rate increase is to issue loans to support the future service payments of those loans plus increases for operation and maintenance. Rates could go up even though the project is complete - still have the debt service complete.

Mr. Timko explained that the future rate study would make sure the Plant has a plan to pay back the debt services.

Safety and Service Director Armbruster remarked that the City of Avon and Sheffield Village buy its wholesale from French Creek. They would share the rate increase.

City Engineer Christine Eavenson wanted to know if the rate study also looks at the Plant's trunk line.

Mr. Timko remarked that there is an ongoing study for the 14 miles interceptor. Recent legislation was increased for the interceptor being updated due to the subsonic testing of the walls. The administration put a 1.3 million dollar interceptor repair in the study. It could increase or decrease. The interceptor is in good condition.

Council President Jacobs wanted to know the impact the 4% would have on the City of North Ridgeville residents. President Jacobs understood that the \$2.25 is the cost per 100 cubic feet for the Plant and the total cost per cubic foot for the residents is \$6.20 per cubic foot of which \$2.25 is a portion of the \$6.20.

Mayor Corcoran explained that as a result of previous legislation the \$2.25 is applied to the \$6.20. There are a lot of different components that make up the \$6.20 - French Creek fee, Operation and Maintenance cost, and a fixed monthly fee for capital improvement projects in the sewer system.

Councilman Abens wanted to know if it is possible to show the 4% as a surcharge instead of part of the rate increase. It would send the message that the percentage would end in the future.

Mayor Corcoran explained no because it is based on volume. The percentage can't be a fixed rate because it is based on usage.

Mr. Armbruster noted that the Plant is updated with the latest software and everyone is happy with the current procedures. There is also a discount for wet weather that everyone shares.

Councilwoman Swenk wanted to know how the January billing would be impacted by the rate increase retroactive back to January 1, 2023.

Mayor Corcoran explained that there is requested legislation with the emergency to finalize the January billing. The billing is usually done at the end of the month.

Discussion ensued about the need for the rate increase because the Plant is very old.

Chairman Boose expressed that he has been with the City for a long time and the Plant has always been ahead of EPA. He explained the Plant was able to use many systems and its functionality of it well beyond its useful life. He noted that replacing equipments never gets cheaper and is not a less expensive alternative for the equipments. He added that the City has had 4% increases in the past and he understands no one likes to see their sewer rate increase.

Mayor Corcoran added that by not increasing the rates or doing anything, the EPA could force the City to do expensive fixes like surrounding communities. The administration is trying to get ahead of the problem.

Mr. Timko explained that the cost is rising dramatically. He invited everyone to visit the Plant to learn more about the scope of the operations.

Chairman Boose asked for any questions or comments from the Council members and the administration. No comments were offered.

Chairman Boose asked for any questions or comments from the public.

A resident from the audience wanted to know why the tap-in fees for the City of Avon are less than the tap-in fees for North Ridgeville.

Mayor Corcoran explained that tap-in fees are made up of a lot of different components (4). Some of the tap-in fees go to French Creek.

The administration does not know why the City of Avon is less than the city of North Ridgeville and how they do their calculation.

A resident from the audience wanted to know why the charge for the tap-in fees was not put out to the people in the Center Ridge area. A letter only went out to ask the residents where they wanted their tap-in to be. The resident is concerned with the tap-in fee amount and the cost difference every year.

Mayor Corcoran explained that the tap-in fee concerns are separate from the French Creek rate increase. He remarked that T 7-2023 is on the City Council's Agenda dated January 17, 2023, and he would like to amend section 1 in the legislation to add "annually through 2027".

Moved by Boose and seconded by Winkel to amend T 7-2023 under Section 1 to reflect the following.:

"Shall be increased by four percent (4%) above the current rate" to read "shall be increased by four percent (4%) annually through 2027."

A voice vote was taken and the motion carried.

Yes – 3 No – 0

Moved by Boose and seconded by Winkel to recommend the City Council to send T 7-2023 to City Council for consideration with amendments.:

A voice vote was taken and the motion carried.

Yes – 3 No – 0

**T 175-2022 AN ORDINANCE AMENDING N.R.C.O. SECTION 1044.02 CONNECTION CHARGES BY ADDING SUBSECTION (L).
(Introduced by Council Member Winkel)**

Councilman Winkel provided the reason for T 175-2022. This legislation is to assist single-family homes with expensive sewer tap-ins that are needed to tap into new lines from road construction. The legislation enables someone to budget for the required tap-ins and not receive increases from projects being delayed.

Councilwoman Awig wanted to know if the residents have to tap in when the tie-in is available or if they could wait.

Councilman Winkel explained that they do have to tap in and there is a waiting period before it is enforced by the health department and the Police Department.

Ms. Eavenson explained that if the home is 200 feet back they are exempt from the requirement and the health department assists the homeowners depending on how old their system is.

Moved by Winkel and seconded by Awig to table T 175-2022 to a future meeting.


A voice vote was taken and the motion carried.

Yes – 3 No – 0

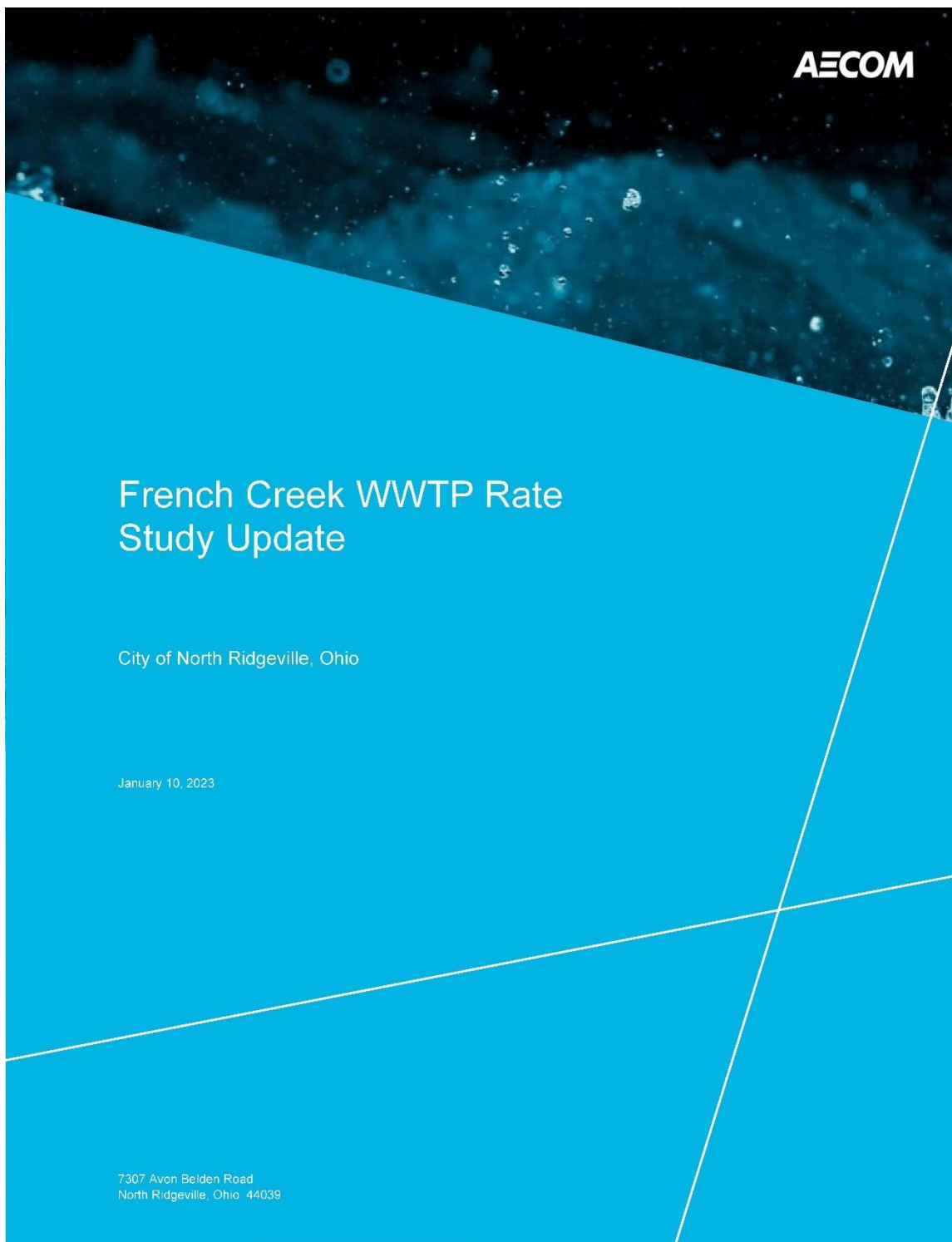
Adjournment:

Chairman Boose adjourned the meeting at 6:56 p.m.

Date Approved: September 3, 2024



Fijabi Gallam, MMC
Assistant Clerk of Council



French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

Quality information

<u>Prepared by</u>	<u>Checked by</u>	<u>Approved by</u>
Justine Rose Project Engineer		

Revision History

<u>Revision</u>	<u>Revision date</u>	<u>Details</u>	<u>Authorized</u>	<u>Name</u>	<u>Position</u>

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French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

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Prepared for: City of North Ridgeville, Ohio

AECOM

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1. Introduction

The City of North Ridgeville owns and operates the French Creek Wastewater Treatment Plant (FCWWTP) which serves the majority of the City as well as portions of the City of Avon and Sheffield Village. Although the facility has been in operation for more than 45 years, upgrades and expansion have kept the plant in good condition. Nevertheless, ongoing improvements are required to address repair and replacement of critical equipment and to meet the concurrent impacts of regulatory change, increased inflow and infiltration (I&I), continued aging of the facility, and increased energy, operation and maintenance costs. These needs led the City to undertake a rate study in 2008 to evaluate the revenues and expenditures required for a sound utility, as well as the rates and charges necessary to fund it properly. The rate study was completed in January, 2009, and a rate increase was implemented in 2009. The rate model was re-evaluated in 2010 following the increase. The City retained URS (now AECOM) to evaluate its rate assumptions, outcomes, and impact in 2012, 2016, and again in 2018 when the study results led the City to implement a rate increase in 2019. AECOM was retained again in 2022 to evaluate the outcomes of the 2018 study and rate increase and evaluate the upcoming Capital Improvement Program (CIP). The report which follows details the findings and recommendations of the most recent rate evaluation and the assumptions inherent to a successful system of rates and charges to support the FCWWTP.

1.1 Scope of Services

The City issued a work order to AECOM on February 1st, 2022 to undertake the rate evaluation. Principal aspects of the scope of services are listed below:

TASK 1 - REVIEW OUTCOMES OF 2018 RATE STUDY

1. Facilitate a kickoff meeting with key leadership, operating, and financial staff to understand and refine goals and objectives of the rate review.
2. Gather and review annual revenue and expenditure reports for 2018 – 2021.
3. Review the previous study in light of actual outcomes from 2018 to 2021, and identify any significant deviations from projected revenues and expenditures.
4. Analyze the 2022 budget for relative conformance with the rate model
5. Identify specific issues to be addressed by the rate study update
6. Prepare a memorandum to document updated assumptions, findings and recommendations, and impacts to the current rate strategy for the FCWWTP.

TASK 2 - UPDATE 2018 RATE STUDY

1. Review and update assumptions to reflect a more aggressive capital

- improvement program at FCWWTP, as well as proposed financing and debt strategies.
2. Review key expense assumptions and inputs to the rate model, including the following general categories of cost:
 - Operations and Maintenance (O&M) budgets and reserves
 - CIP and relative split between cash contributions and debt
 - Existing and proposed debt service, and any required or desired reserves
 3. Review key revenue assumptions and inputs to the rate model, including the following:
 - Sewer flow and trends reflecting increases or decreases in flow contributions and the revenue base
 - Population and business growth or decline
 - Revenue derived from fees and charges
 - Revenue derived from fixed fees or charges for service to other entities
 4. Prepare up to two spreadsheets and rate evaluations to reflect alternative financial approaches to the FCWWTP CIP, as selected by the City.
 5. Meet with key staff in a workshop setting to test findings and observations about assumptions, costs, revenues, and the rate structure.
 6. Recommend a rate structure and rates, including fees and charges for French Creek member communities, for the period 2018 – 2022.

TASK 3 - ASSEMBLE FINDINGS AND COMPILE A BRIEF REPORT AND PRESENTATION

1. Confirm or reconfigure the rate model, and provide comparisons with peer utility rate structures, rates and fees.
2. Compile a brief report detailing observations of key assumptions, performance of the existing and present the report to the Mayor and Service Director.
3. Present report findings and recommendations to City Council's Utilities Committee.

1.2 Goals and Objectives

At the kickoff of this effort, City management and staff also expressed some key objectives and issues for the evaluation and particularly for the outcomes of our analysis. These follow as well:

- Are rate increases necessary to provide sufficient revenues to adequately maintain Funds 670 (Operating Fund), 675 (Debt Service) and 680 (Replacement and Improvement (R&I) Fund) and improve the FCWWTP?
- Can the ongoing and future CIP be properly funded?
- Does the debt service strategy continue to serve the City and FCWWTP well?
- What reserves are sufficient for the future CIP or emergencies?
- Are assumptions sufficiently accurate for good forecasts?

AECOM has undertaken this rate evaluation after meeting with staff on several occasions, visiting the FCWWTP to better understand the capital improvement needs and operating issues, and conducting a workshop to present rate scenarios, assumptions, and alternatives. The report which follows details the findings of this evaluation.

2. Background and Assumptions

2.1 Data Sources

The City of North Ridgeville has provided a host of data and information and has met with AECOM on several occasions to explain the data and the background information, operating agreements with Avon and Sheffield, debt philosophy, and the like. Principal data sources utilized for this rate evaluation include the following:

- Previous Studies and Reports
- Auditor's Financial and Budget Reports
- Interviews and Reviews with Auditor and FCWWTP Superintendent
- Debt Service Schedules
- Proposed Capital Improvement Project Schedule
- FCWWTP Operating Reports

2.2 Recent Trends (2018 – 2021)

Although building activity in the FCWWTP tributary communities has outpaced that of any other area in Northeast Ohio, the number of new connections to the sewer system and the resultant tap fees has diminished from the record early years of the 21st century. New

connections increased from 2016 to 2019 but slowed in 2020 and 2021, likely as a result of the Covid-19 pandemic. We have estimated that the slower growth of recent years will be maintained through 2027.

Other trends affecting the FCWWTP flows and revenues include the national phenomena of reduced per capita water consumption. Though not as pronounced as in other parts of the country and region, household use of water has declined as water conserving plumbing fixtures are installed in new construction and for repairs or remodeling of existing housing stock. Residents have also tended to cut back on lawn irrigation, car washing and other outside water use, and water use in general, as conservation messages reach more of the populace. Commercial and industrial water use has also declined as businesses find more expensive water and sewer rates to be an incentive for conservation, recycling and reuse, and pursuit of green alternatives.

Another trend affecting the FCWWTP and wastewater systems everywhere is the aging nature of the infrastructure. The FCWWTP facilities themselves are more than thirty years old, beyond the design life of most mechanical equipment and approaching the design life of some structures and facilities. Fortunately, the FCWWTP has been well maintained and recent improvements have largely kept pace with depreciation. The aggressive CIP over the previous few years, and over the next few years should put FCWWTP in a good place with few necessary improvements needed over the next 10 to 20 years. However, future EPA regulations, updated discharge permit requirements, and stricter enforcement measures may dictate new investment in many wastewater treatment systems. There may also be emergency situations. This inevitably requires higher levels of capital investment. Additionally, the aging of the tributary sewer collection system in North Ridgeville and around the country often results in higher flows from inflow and infiltration into the sewers. As a result, wastewater plants must plan for increased storage or treatment capacities, again resulting in higher capital improvement costs.

Efforts to control operating costs, to pay for capital improvements without extensive debt, and to retire outstanding debt have kept budgets and costs in good stance, but the City must keep up with maintenance to prolong the life of the facility and with operations to insure compliance with permit requirements. Thus, although operating costs have grown only in proportion to price indices, additional funds are required to complete several recent and future planned improvements.

2.3 Previous Revenue and Expenditure Assumptions

The 2018 FCWWTP Rate Study and subsequent updates relied upon a number of assumptions in order to estimate future revenue needs and operating and capital improvement costs. The most significant of these previous assumptions are described below and compared to actual outcomes:

2.3.1 Fund 670 Revenue Assumptions

Revenues for Fund 670 include consumption revenues, interest income and other fees and charges. Revenues were projected using the running average over the previous six years and then escalated at 2% per year to reflect the addition of customers. Interest income was projected by applying an interest rate of 0.3% to the previous year's ending balance. In 2019 a 4% yearly rate increase was put into place per the recommendation of the 2018 Rate Study. The 4% rate increase took effect halfway through 2019 and continued through 2022.

Actual Outcome: *Revenues met predicted values 2018. In 2019, consumption revenues were approximately 6% below the predicted values which is likely the result of the rate increase going into effect halfway through the year instead of at the beginning of the year. In 2020, consumption revenues were approximately 10% higher than predicted values, which may have been due to high precipitation. In 2021, consumption revenues were within 2% of predicted values. Other revenues were lower than expected in 2021 due to a drop in leachate fees. Interest income was close to expected predicted values.*

2.3.2 Fund 670 Expense Assumptions

Expenses for Fund 670 include O&M costs for running FCWWTP. In general, individual line item expenses were estimated by averaging items over the previous five years and escalating at 2% with the exception of:

- Supervisory and foreman wages will be projected by averaging expenses over the previous 5 years and escalating at 2.5% for 2018 and 2019 and 3% for 2020 through 2022. Staff wages will increase by \$60,000 for 2019 to account for a new lab manager position and will escalate at 2.5% in 2018 and 2019 and 3% for 2020 through 2022. Separation pay varies year to year and costs are projected through 2022 based on budgets from the City Auditor.
- Employer HSA contributions will be estimated at \$2,500 per year and retirement contributions will be estimated at 18% of each year's wages.

- Administrative costs to the city are estimated at \$250,000 from 2018 to 2022. Costs in 2018 are estimated at \$329,500 in to account for a missed \$79,500 payment in 2017.
- Assume a 3 month O&M cost reserve to remain in Fund 670. At the beginning of each year, transfer funds beyond the 3 month O&M reserve into Funds 675 and 680 using the following formula:
 - Funds to Transfer = (Funds remaining in 670 at close of previous year) – (O&M costs for current year / 4)

Actual Outcome: Staff wages and employee benefits were consistently lower than predicted values from 2018 to 2021. These costs were 13% lower than predicted values in 2020 and 22% lower than predicted values in 2021. Contractual services were also lower than predicted values, particularly Engineering which had no costs in 2020 or 2021. Overall, the actual expenses for Fund 670 were within 10% of predicted expenses except for 2020 where the actual expenses were 18% lower than predicted expenses. The O&M cost reserve remaining in Fund 670 at the close of each year was an average of 8.4 months.

2.3.3 Fund 680 Revenue Assumptions

- Connection charges will be estimated by averaging charges over the previous five years, escalating at 2% to account for a growth in new connections plus a 2.5% annual increase in tap fees.
- Bonds may be issued to cover the cost of Capital Improvement Projects in the future. Bond proceeds are assumed to go directly into Fund 680.
- Interest income is calculated using the previous year's Capital Improvement Fund (Fund 680) at a rate of 1.5% using the following formula:
 - $\left(\frac{[(\text{Previous year's beginning fund balance}) + (\text{Previous year's ending fund balance})]}{2} \right) * 0.015$

Actual Outcome: Revenue from connection charges was higher than anticipated by approximately 15% in 2018 and 30% in 2019. In 2020 and 2021, however, revenues from connection charges were lower than anticipated. This stagnation in connection charges may be due to the Covid-19 Pandemic. Interest income was also higher than anticipated in 2018, 2019 and 2020, but dropped significantly in 2021. The City did not take on any additional debt for French Creek between 2018 and 2021.

2.3.4 Fund 680 Expense Assumptions

Expenses for Fund 680 fund the FCWWTP’s CIP. In 2018, the CIP schedule was projected through 2022 and included the following:

1. 2018 Anticipated CIP

Interceptor Repairs – Phase 2 Construction	\$ 400,000
Elevator Replacement	350,000
200hp Influent Pump Valve (ongoing from 2016)	52,290
CM Tank Blower (ongoing from 2017)	429,311
Filter Upgrade (ongoing from 2017)	469,460
HVAC Replacement (ongoing from 2017)	161,312
SCADA System Upgrade	90,000
Positive Displacement Pump	30,000
Contingency (10%)	198,237
2018 Total	\$ 2,180,610

Actual Outcome: CIP expenses for 2018 totaled \$705,424 and included the Main Building Elevator Replacement (\$130,366), CM Tank Blower (\$40,742), Filter upgrades (\$335,385), HVAC Replacement (\$116,321), SCADA System upgrades (\$73,567), Interceptor Repairs (\$2,994), and Refunds (\$6,048). An additional \$636,500 was transferred to Fund 675.

2. 2019 Anticipated CIP

Centrifuge MCC and Transformer	\$ 100,000
Disc Filter Expansion – Installation	2,700,000
Influent Pumps Installation	2,600,000
Non-potable Water Line Upgrade	100,000
Digester Blower and Air Manifold – Engineering	30,000
Contingency (10%)	553,000
2019 Total	\$ 6,083,000

Actual Outcome: CIP expenses for 2019 totaled \$742,337 and included the Main Building Elevator Replacement (\$177,248), CM Tank Blower (\$30,854), Filter upgrades (\$167,770), SCADA System upgrades (\$12,435), Interceptor Repairs (\$316,102), and Refunds (\$37,928). The Disc Filter Expansion and Influent Pump Installation were rescheduled to later years.

3. 2020 Anticipated CIP

Digester Blower and Air Manifold - Installation	\$ 200,000
Disc Filter Expansion – Installation	2,000,000
Centrifuge MCC and Transformer – Installation	400,000
Interceptor Model for Basin Design	200,000
Contingency (10%)	280,000
2020 Total	\$ 3,080,000

Actual Outcome: CIP expenses for 2020 totaled \$1,039,293 and included the CM Tank Blower (\$30,456), Filter upgrades (\$630), Centrifuge Transformer (\$47,242), Influent Screen Engineering (\$65,331), and Disc Filter Expansion (\$895,634).

4. 2021 Anticipated CIP

CM Tank Blower - Installation	\$ 2,500,000
Roofing Repairs	700,000
Vehicle Replacement	200,000
Contingency (10%)	340,000
2021 Total	\$ 3,740,000

Actual Outcome: CIP expenses for 2021 totaled \$3,283,550 and included the Influent Screen Engineering (\$18,618), Disc Filter Expansion (\$3,188,948), Eq Retention Basin (\$49,330), and Sludge Super Hut (\$26,654). The CM Tank Blower Installation was rescheduled for a later year.

2.4 Updated Assumptions

During the course of the current rate evaluation, AECOM has proposed and tested a number of assumptions regarding future behavior of costs, revenues, flows, connections, capital investment and use of cash or debt to pay for improvements. We have looked back at actual revenue and expenditure figures for the period 2012 through 2021 to serve as the basis of future projections and to test the assumptions which follow.

2.4.1 Fund 670 Revenue Assumptions

1. Flows will fluctuate from year to year depending upon precipitation, economic conditions, and other factors. Therefore, flows do not provide a reasonable or

reliable means for projecting revenue trends, although flow records are important for any number of other uses and should be well maintained, tracked, and compared from year to year.

2. Consumption revenues will thus be projected by averaging revenues over the previous five years and then escalating at 2% per year to reflect the addition of customers at approximately the same rate of increase.
3. Interfund user charges have been calculated separately beginning in 2018. These will be projected by averaging revenues over the previous five years (beginning in 2018) and escalating at 2% per year.
4. Revenues from "Other fees and Charges" include IPT Surcharge, Lab Charges, Leachate Fees and Rental Fees (septic hauler fees are no longer collected). IPT Surcharge and Lab Charges will be projected by averaging revenues over the previous five years and then escalating at 2% per year. Leachate fees are expected to cease beginning in 2023. Rental Fees are fees paid by Quasar and are a flat rate of \$1,500/month or \$18,000/year.
5. Revenues from "Other Revenue" will be projected by averaging revenues over the previous five years and then escalating at 2% per year. Income from auctions is sporadic and will not be included as a regular revenue source in yearly predictions.
6. In the previous rate study, the interest income was estimated at a rate of 1.5%. Moving forward, interest income will be estimated at a rate of 1% of the previous year's average Operating Fund (Fund 670) using the following formula:
$$\frac{[(\text{Previous year's beginning fund balance}) + (\text{Previous year's ending fund balance})] / 2}{2} * 0.01$$
7. No allowances for bad debt have been included.

2.4.2 Fund 670 Expense Assumptions

Operation and Maintenance (O&M) costs have been estimated by applying assumptions to certain line items (as noted below), accepting budget figures, and escalating line items from averages of previous years' expenditures. 2022 costs are based on the 2022 budget and the encumbrance left over from 2021. 2023 costs are based on the 2023 budget. For 2024 and beyond, costs are generally estimated by averaging the 5 previous years and applying an escalation to account for inflation. Periods selected for averaging, however, are based upon best judgement of reasonable data and trends from the budget report. Per conversations with the City Auditor and the French Creek Superintendent there are some costs that are accounted for in different line items from the previous Rate Study. In general, overall O&M costs are escalated at 2% per year with Salary and Benefits escalated at 3% per year.

1. In general, Salary and Wages costs will be estimated based on the 2023 Budget and projected for future years by escalating at 3% per year.
 - a. From 2019 to 2021 the Foreman Salary was rolled into Staff Wages. The budget for 2022 shows the Foreman Salary broken out again as a separate line item. Estimates for 2023 for these three line items are based on the 2023 Budget. Moving forward, the salary cost estimates for the Super, Foreman, and Staff will be projected using the 2023 budgeted cost and escalating at 3% per year.
2. In general, Employee Fringe Benefits will be estimated based on the 2023 Budget and projected for future years by averaging expenses over the previous 5 years and escalating at 3% per year with the following exceptions:
 - a. Employer HSA contributions will be estimated at \$2,500 per year.
 - b. Retirement contributions will be estimated at 18% of each year's Salary and Wages.
 - c. 2022 costs for Employee Benefits, Travel/Transportation, and Uniforms included an encumbrance from 2021.
3. In general, material and supply costs will be estimated based on the 2023 budget and projected for future years by averaging expenses over the previous 5 years and escalating at 2% per year with the following exceptions:
 - a. The new capital improvements also require different chemicals. To account for this, the cost for Chemicals has been increased by \$60,000 for 2022. Moving forward, chemical costs are projected to increase by 5% per year (over the average of the previous 5 years) rather than the usual 2% per year due to inflation and supply chain issues.
 - b. 2022 costs for Office Supplies, Operating Supplies, Fuel, Lab Supply, Chemicals, and Small Tools/Equipment included an encumbrance from 2021.
4. In general, contractual service costs will be estimated based on the 2023 budget and projected for future years by averaging expenses over the previous 5 years and escalating at 2% per year with the following exceptions:
 - a. Engineering Services costs are difficult to predict and vary year to year. The cost is estimated at \$55,000 in 2022 which includes this rate study. The 2023 budget estimates this cost at \$115,000. Moving forward, the cost is averaged from 2023 and estimated to increase at 2% per year.
 - b. Outside service costs vary year to year. Beginning in 2022 this cost will include Bojun Lab Services. The 2023 budget estimates this cost at \$74,000. Moving forward the cost is averaged from 2022 and estimated to increase at 2% per year.

- c. Other Professional Services costs will be estimated at \$0 in 2023. Moving forward the cost is averaged from 2022 and estimated to increase at 2% per year.
 - d. O/S-Sludge Processing costs are estimated at \$340,000 in 2023. Moving forward, the cost is estimated at \$300,000 per year.
 - e. 2022 costs for Physical Exams, Cellular Phone/Data, Network/Internet/Cable, Advertising, Legal Services, Information Technology, Outside Services, Meter Services, and O/S-Sludge Processing include an encumbrance from 2021.
5. In general, Utility costs will be estimated based on the 2023 budget and projected for future years by escalating at 2% per year.
 - a. Electricity costs decreased in 2020 and 2021 due to energy efficiency upgrades in the plant. Electric costs may be renegotiated in April of 2023. 2023 costs are taken from the 2023 budget. Moving forward, this cost will be averaged from 2020 and escalated at 2% per year.
 - b. 2022 costs for Electricity include an encumbrance from 2021.
6. In general, Maintenance and Repair costs will be estimated based on the 2023 budget and projected for future years by averaging expenses over the previous 5 years and escalating at 2% per year with the following exceptions:
 - a. The line items for Facilities Maintenance, Equipment Maintenance/Repairs, and M&R Equipment City Garage are no longer in use, and costs are shown elsewhere.
 - b. M&R Equipment is used for relatively small repairs (fence repairs, tank cleaning, etc.) This has a budget of \$263,500 in 2023 and is escalated at 2% per year.
 - c. Equipment Service Plans has a budget of \$73,100 in 2023. Moving forward, this will be escalated at 2% per year from 2023.
 - d. Beginning in 2023, annual EPA fees of \$14,000 are included to account for NPDES permit costs.
 - e. 2022 costs for M&R Equipment, Equipment Service Plans, and M&R Buildings include an encumbrance from 2021.
7. Capital Outlay costs include Equipment Outlay and Equipment Outlay FC Lab.
 - a. Equipment Outlay has a relatively high budget of \$352,000 for 2022 to account for several equipment purchases (including a dump truck, ferrous tanks, a vac truck, pumps, etc) In 2023 equipment outlay is budgeted at \$272,000 which includes the purchase of a dump truck, a positive displacement pump, SCADA server, PLC and VFD hardware, ferrous pumps, line TV camera, and RAS Pump. 2024 costs are estimated at \$187,000, including a dump truck, Hach Effluent meter, and sludge bed

- concrete. In 2025 and beyond, equipment outlay costs are estimated at \$175,000.
- b. Equipment Outlay Lab costs for 2022 are budgeted at \$19,000 and include a Mass Spectrometer and Water Filtration system. Costs for 2023 include a Water Filtration system and Hach DR 900. Moving forward, the costs will be escalated at 2% per year.
 - c. 2022 costs for Equipment Outlay include an encumbrance from 2021.
8. Administrative costs to the city are budgeted at \$211,913 in 2022. Moving forward, these costs are escalated at 3% per year.
 9. At the end of each year, the spreadsheet shows a transfer to Fund 675 at the cost of the debt service for the following year.
 10. Assume a 6-month O&M cost reserve to remain in Fund 670 at the end of each year. At the end of each year, the spreadsheet shows a transfer of funds beyond the 6-month O&M reserve into Fund 680.

2.4.3 Fund 675 Revenue Assumptions

1. In the previous rate study, the interest income was estimated at a rate of 1.5%. Moving forward, interest income will be estimated at a rate of 1% of the previous year's average Debt Service Fund (Fund 675) using the following formula:
$$(((\text{Previous year's beginning fund balance}) + (\text{Previous year's ending fund balance})) / 2) * 0.01$$
2. Assume the cost of debt service each year will be transferred into Fund 675 each year from Fund 670 at the close of the previous year.

2.4.4 Fund 675 Expense Assumptions

1. Assume all future debt service will be paid from Fund 675.
2. One bond (from 2014) was be retired in 2021, reducing annual payments by approximately \$380,000 beginning in 2022,
3. Bonds may be issued to cover the cost of Capital Improvement Projects in the future. Debt service payments for future debt is estimated from the Ohio Water Development Authority calculator (<http://www.owda.org/loan-calculator>) assuming a 20-year term and a 5% interest rate.

2.4.5 Fund 680 Revenue Assumptions

1. Sewer Tap Fee revenues in 2022 were estimated at \$273,600 per the City Auditor’s forecasted budget. In the previous rate study, the connection charges were estimated to escalate at 2% to account for a growth in new connections in addition to the 2.5% annual increase in tap fees. New connections, however, stagnated in 2020 and 2021. Therefore, the additional 2% growth escalation will not be included moving forward. Connection charges will be estimated by averaging charges from 2022 on with a 2.5% increase accounting for the annual tap fee increase.
2. Bonds may be issued to cover the cost of Capital Improvement Projects in the future. Bond proceeds are assumed to go directly into Fund 680.
8. In the previous rate study, the interest income was estimated at a rate of 1.5%. Moving forward, interest income will be estimated at a rate of 1% of the previous year’s average Capital Fund (Fund 680) using the following formula:
$$(((\text{Previous year's beginning fund balance}) + (\text{Previous year's ending fund balance})) / 2) * 0.01$$

2.4.6 Fund 680 Expense Assumptions

The 2022 – 2027 Capital Improvement Program (CIP) projection has been developed in conjunction with FCWWTP Superintendent Corey Timko and reports from the City Auditor. The 2022 CIP includes encumbrance expenses from 2021.

1. 2022 Estimated CIP

200hp Influent Pump Valve (includes encumbrance from 2021)	\$ 60,000
CM Tank Blower (includes encumbrance from 2021)	327,260
Filter Upgrade (includes encumbrance from 2021)	99,500
HVAC Replacement (includes encumbrance from 2021)	44,990
Influent Screen Engineering (includes encumbrance from 2021)	56,000
Disk Filter Expansion (includes encumbrance from 2021)	1,625,410
Interceptor Repairs (Phase III)	258,600
Centrifuge Rebuild Project	200,000
Contingency (10%)	267,180
2022 Total	\$ 2,938,930

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2. 2023 Anticipated CIP

200 hp Influent Pump Valve	\$ 200,000
CM Tank Blower	6,700,000
Influent Screen Installation	900,000
Non-Potable Waterline Upgrade	170,000
Sludge Super Hut	900,000
Interceptor Repairs (Phase III)	150,000
Contingency (10%)	902,000
2023 Total	<u>\$ 9,922,000</u>

3. 2024 Anticipated CIP

Interceptor Repairs (Phase III)	\$ 1,300,000
Contingency (10%)	130,000
2024 Total	<u>\$ 1,430,000</u>

4. 2025 Anticipated CIP

200hp Influent Pump Valve	\$ 4,000,000
Contingency (10%)	400,000
2025 Total	<u>\$ 4,400,000</u>

5. 2026 Anticipated CIP

Digester Dome Cover and Scrubber	\$ 1,800,000
Contingency (10%)	180,000
2026 Total	<u>\$ 1,980,000</u>

6. 2027 Anticipated CIP

Roofing Repairs	\$ 700,000
Contingency (10%)	70,000
2027 Total	<u>\$ 770,000</u>

Actual CIP expenditures through 2027 will depend upon the bidding schedule for several budgeted projects. The costs for these projects may be broken out over the course of more than one year. The costs of these projects are nevertheless incorporated into the anticipated expenses, regardless of the year in which spending occurs.

Future debt service included in the alternatives will be projected from Fund 675.

2.5 Uses of Funds 670, 675 and 680

2.5.1 Fund 670: Operating Fund

Fund 670 is used as the repository for all consumption revenues and other fees and charges as well as the source of funds for all operating expenses. Moving forward, Fund 670 will transfer excess funds into Fund 675 to cover the following year's Debt Service payments and Fund 680.

2.5.2 Fund 675: Debt Service Fund

Fund 675 is used as the source of funding for all debt service payments and debt service coverage. Moving forward, Fund 675 will be financed with yearly transfers from Fund 670.

2.5.3 Fund 680: Repair and Improvement Fund

Fund 680 is used as the repository for connection charges as well as the source of funds for the Capital Improvement Program. Moving forward, Fund 680 will serve as the repository for Bond Proceeds.

2.6 Future Trends

North Ridgeville and the FCWWTP appear to have weathered recent national trends affecting water and wastewater utilities such as decreased per account consumption, declining numbers of accounts, cost increases higher than inflation, and resistance to incur debt in tough economic times, as well as local trends including loss of a portion of the Avon service area and increased costs of handling and treating inflow and infiltration, all the time meeting permit requirements. North Ridgeville also appears to be well-positioned financially to address future challenges facing wastewater utilities. However, future trends and financial health must be monitored closely to ensure the City can react proactively when trends wander from expectations and assumptions inherent to this rate evaluation. Among the most important trends to be followed, those listed below deserve particular attention:

- **Inflation rates will inevitably rise.** Inflation is a concern following the Covid-19 pandemic. Construction and water infrastructure projects are seeing rising costs nationwide. Cost estimates for upcoming projects may rise, which could delay the anticipated CIP schedule by several years.
- **As inflation rates increase, so too will interest rates.** This may have positive effects on reserve funds, but negative effects on the cost of borrowing. Future debt

projected under some of the rate alternatives could carry interest rates higher than the 5% assumed for bonds.

- **Per account consumption decreases in the FCWWTP service area are generally offset by increases in the number of connections.** There were, however, fewer connections than anticipated in 2021, and the number of new connections may continue decrease.
- **Growth in the service area has continued** but at a decreased rate over the previous two years. Unpredictable economic forces and a potential upcoming recession could result in a drop in residential and/or commercial construction with further decreases in projected connection fee revenues. On the other hand, significant upticks in the economy would result in more tap revenues than projected. Reaction to such phenomena would have to be balanced between the extremes of deferring rate increases versus the opportunity to increase tap fees to invest for future plant capacity.
- **Moderate rate increases should have relatively small impacts on residential ratepayers.** However, as future rates increase for drinking water, the sewer collection system and stormwater improvements, the cumulative effects of higher rates make take a toll on lower income households. This could have an impact on revenue collections, perhaps mirrored among small commercial and industrial customers. In turn, the City may have to incorporate an allowance into revenue projections to account for bad debt, or alternatively, to design a lifeline or homestead rate structure to address the needs of low and fixed income customers.
- **The opportunity to serve other communities' wastewater treatment needs may provide an attractive revenue source.** However, provision of such service will utilize some or all the remaining capacity of the FCWWTP. This capacity is valuable, especially if expansion is required, and should not be given up without full financial consideration. The Ohio EPA encourages regionalization projects and may provide discounted loans for qualifying projects.
- **Regulatory compliance trends pose the largest potential unaddressed impact on this rate evaluation.** The FCWWTP NPDES Permit expired at the close of 2020 and a new more stringent permit was issued in January of 2022. This permit may require for tighter limits on effluent constituents and increased monitoring frequency.

3. Description of Rate Components

During this rate evaluation, AECOM has progressed through periods of discovery, testing of assumptions, updates to the Capital Improvement Program, and broader understanding of North Ridgeville's goals and future expectations. This process has enabled us to present rate alternatives under partial development, fine tune assumptions, and narrow alternatives for further consideration. The components inherent to each of these considerations are explained in greater depth below:

3.1 Rates and Rate Structure

The needs for rate increases are often neglected or deferred in the interest of keeping rates affordable, avoiding political conflict, or because growth provides sufficient revenues to defer action. When the time comes for the inevitable need to address operating shortcomings, deferred maintenance or capital investment, necessary increases can pose major sticker shock to residents and businesses alike. One time rate adjustments usually involve double digit rates of increase, and often involve major increases in other fees, particularly for connections, inspection and service calls, industrial surcharges, and billing charges. AECOM has put forth a zero percent rate increase as a Base Line scenario which shows that significant FCWWTP capital improvement projects may not be covered without a rate increase. AECOM has recommended that when such projects are undertaken, modest annual increases provide the best scenario for future revenue needs and for planning purposes by the constituent communities. The rate evaluation also exposed the fact that "Other Charges" for such services as laboratory testing for third parties, industrial surcharges and the like, are modest yet significant sources of revenue, for which fees and charges should be kept current to reflect actual costs and overhead required to provide such services. Annual increases at various rates and levels of capital investment and debt have been analyzed in conjunction with the other assumptions of this evaluation.

3.2 Operating Costs

Over the past ten years North Ridgeville did an admirable job of controlling operating costs. This involved a hiring freeze, some degree of deferred maintenance, privatization of sludge handling, and decreased capital investment. These cost controls provided insight into some permanent cost saving measures, but also showed that dramatic cost savings were not sustainable. **Adequate numbers of good personnel are mandatory to efficiently operate and effectively maintain an aging multi-million-dollar facility.** Deferred maintenance and capital investment may provide short term benefit, but in the longer term result in much higher costs of repairs and replacements. In 2019 FCWWTP enacted a 4% rate hike with the intention to reverse some of the more dramatic cost control measures and raise funds for capital improvements. In 2020 and 2021, however, the Covid-19 pandemic had a large effect on the plant and some cost-saving measures were again put into place. Hiring lagged and salary and wages did not increase. At the same time, there were some increased costs due to supply chain issues, such as an increase in chemical costs. Overall, the operating costs of FCWWTP did not increase significantly from 2018 to 2021, but this is anticipated to change post-pandemic as normal operations resume and inflation becomes more significant.

3.3 Capital Improvements

Except for a significant investment in sludge handling equipment concurrent with the privatization of this process, capital improvements at FCWWTP were curtailed from 2010 to 2013, largely due to cautionary reaction to the recession. This allowed revenues to grow. As a result, FCWWTP built up a high balance in both Fund 670 and Fund 680, which enabled the city to invest significantly in plant maintenance and improvements during the following years. Over the past 4 years the FCWWTP began investing more

2026, annual debt service payments are estimated at \$916,000. The spreadsheet for this alternative is included as **Appendix D**.

5. **\$6.7 Million Debt in 2023 and 8% Annual Rate Increase Alternative #4b:** If the City takes on approximately \$6.7 million in new debt in 2023 to fund the CM Tank Blower project but does not take on debt to fund the Influent Pump Valve project, the City will need to increase rates by 8% per year, rather than the 4% seen in previous years. This scenario leaves approximately \$508,000 in Fund 680 at the close of 2026 and \$1.2 million in Fund 680 at the close of 2027. After 2027, French Creek would have no further Capital Improvement projects scheduled and additional funds should be available to set aside each year for capital improvements, maintenance, and upkeep. Beginning in 2024, annual debt service payments are estimated at \$518,000 per year. The spreadsheet for this alternative is included as **Appendix E**.
6. **\$6.7 Million Debt in 2023, \$4 Million Debt in 2025, 8% Annual Rate Increase in 2023 and 4% Annual Rate Increase in 2024 - 2027 Alternative #4c:** If the City takes on approximately \$6.7 million in new debt in 2023 to fund the CM Tank Blower project, \$4 million in new debt in 2025 to fund the Influent Pump Valve project, and increases rates by 8% in 2023 (to match inflation rates) followed by the regular 4% per year moving forward, the City would be able to fund the upcoming CIP schedule. This scenario leaves approximately \$2.5 million in Fund 680 at the close of 2027, leaving a surplus to enable French Creek to set aside funds for capital improvements, maintenance, and upkeep. Beginning in 2026, annual debt service payments are estimated at \$837,000 per year. The spreadsheet for this alternative is included as **Appendix F**.

4.1 Revenues and Rate Structure:

Revenues are assumed to be derived from the existing customer base plus a consistent number of new additional connections. New connections to the system from Avon and Sheffield are projected to increase at the legislated rate of 2.5% per year. As the number of new connections has slowed over the past few years, there will not be an estimated 2% increase in new connections.

4.2 Expenditures

Operating costs have stabilized in the past two or three years but can be expected to increase nominally to continue to address deferred maintenance and inflation. A very detailed analysis of the operating budget and actual expenditures over the period of 2012 through 2021 has provided a sound basis for cost projections and serves as the basis for our projected operating costs through 2027.

heavily in capital improvement to improve operation efficiency and upgrade aging systems. These upgrades included an elevator replacement in the main building, a filter upgrade, HVAC replacement, SCADA system upgrade, interceptor repairs. FCWWTP also has several ongoing installations and upgrades, including a 200hp influent pump valve, CM tank blower replacement, an influent screen installation, and sludge super hut upgrades. There are several upcoming projects including the sludge bed concrete road repair, centrifuge rebuilding project, roofing repairs, and a digester dome cover and scrubber.

3.4 Debt Service

One of the previous goals of the City for the first AECOM evaluation was to limit the amount of debt to be incurred for capital investment over the years, preferably until existing debt was to be retired in 2021. Moving forward, an expanded CIP points to the need for new debt to fund scheduled improvements. The City will likely need to borrow approximately \$6,700,000 in 2023 to fund the CM Tank blower project. The City may also need to borrow another \$4,000,000 in 2025 to fund the 200hp Influent Pump Valve project.

3.5 Reserves

Reserve funds are an essential ingredient to the financial success of a utility, providing the equivalent of insurance in the event of catastrophic failures due to equipment breakdown, flooding, storm damage, or even financial recession. Most utilities plan for such contingencies by establishing operating and/or capital reserves. These funds can then be utilized to bridge funding gaps that may occur due to emergencies or when rates and fees prove insufficient, collections lag, or a major capital investment is required on short notice.

Many utilities grow reserves over time to the point where six months' (or even nine to twelve months') worth of operating costs are set aside. Similarly capital reserves are deemed necessary so that a major piece of equipment or more vulnerable portion of a facility could be repaired or replaced following catastrophic failure or damage. After consultation with the Service Director, Auditor and plant management, we have suggested that a six months' operating reserve approximately (\$2.1 to \$2.2 million) be maintained, along with a \$2,000,000 capital reserve. Eventually, the goal will be to increase the reserve to nine months.

3.6 Rate Scenarios

The rate study is designed to depict scenarios that fully fund operating expenses and various capital improvement needs and maintain sufficient operating and capital improvement reserves. Each of the alternatives maintains a strong budget for operation and maintenance of the FCWWTP. The following scenarios have been explored to develop a financing strategy for varying levels of capital investment by optimizing combinations of rate increases and debt service.

1. **Base Line Alternative #1:** With the current revenue and expense condition predictions, French Creek can fund O&M costs, Debt Service and the CIP program only through 2024 while maintaining approximately 6 months of O&M funding in Fund 670. Fund 680 for the CIP program will not have sufficient funds for Capital Improvement Projects and will begin to see a deficit beginning in 2023. All of the French Creek Funds (670, 675 and 680) will begin to see a deficit beginning in 2025. In effect, the “do nothing” base line will result in deficits beginning in 2023. The spreadsheet for this alternative is included as **Appendix A**.
2. **\$6.7 Million Debt and 4% Annual Rate Increase Alternative #4:** If the City takes on approximately \$6.7 million in new debt in 2023 to fund the CM Tank Blower project and continues to increase rates by a modest 4% per year, the City would still be unable to fund the CIP schedule. Beginning in 2025, Fund 680 will show a deficit of \$66,000. This will increase to \$1.3 million in 2026 and 2027. This scenario illustrates that the City will likely need to take on additional debt for upcoming projects in order to keep the annual rate increase at 4%. The spreadsheet for this alternative is included as **Appendix B**.
3. **\$6.7 Million Debt in 2023, \$4 Million Debt in 2025 and 4% Annual Rate Increase Alternative #4a(1):** If the City takes on approximately \$6.7 million in new debt in 2023 to fund the CM Tank Blower project, \$4 million in new debt in 2025 to fund the Influent Pump Valve project, and continues to increase rates by a modest 4% per year, the City would be able to fund the upcoming CIP schedule. While this scenario only leaves approximately \$1.7 million in Fund 680 at the close of 2027, French Creek would have no further Capital Improvement projects scheduled. After 2027 additional funds should be available to set aside each year for capital improvements, maintenance, and upkeep. Beginning in 2026, annual debt service payments are estimated at \$837,000 per year. The spreadsheet for this alternative is included as **Appendix C**.
4. **\$6.7 Million Debt in 2023, \$5 Million Debt in 2025 and 4% Annual Rate Increase Alternative #4a(2):** This scenario reflects an option with a more expensive Influent Pump Valve project. If the City takes on approximately \$6.7 million in new debt in 2023 to fund the CM Tank Blower project, \$5 million in new debt in 2025 to fund the Influent Pump Valve project, and continues to increase rates by a modest 4% per year, the City would be able to fund the upcoming CIP schedule. While this scenario only leaves approximately \$1.1 million in Fund 680 at the close of 2027, French Creek would have no further Capital Improvement projects scheduled. After 2027 additional funds should be available to set aside each year for capital improvements, maintenance, and upkeep. Beginning in

2026, annual debt service payments are estimated at \$916,000. The spreadsheet for this alternative is included as **Appendix D**.

5. **\$6.7 Million Debt in 2023 and 8% Annual Rate Increase Alternative #4b:** If the City takes on approximately \$6.7 million in new debt in 2023 to fund the CM Tank Blower project but does not take on debt to fund the Influent Pump Valve project, the City will need to increase rates by 8% per year, rather than the 4% seen in previous years. This scenario leaves approximately \$508,000 in Fund 680 at the close of 2026 and \$1.2 million in Fund 680 at the close of 2027. After 2027, French Creek would have no further Capital Improvement projects scheduled and additional funds should be available to set aside each year for capital improvements, maintenance, and upkeep. Beginning in 2024, annual debt service payments are estimated at \$518,000 per year. The spreadsheet for this alternative is included as **Appendix E**.
6. **\$6.7 Million Debt in 2023, \$4 Million Debt in 2025, 8% Annual Rate Increase in 2023 and 4% Annual Rate Increase in 2024 - 2027 Alternative #4c:** If the City takes on approximately \$6.7 million in new debt in 2023 to fund the CM Tank Blower project, \$4 million in new debt in 2025 to fund the Influent Pump Valve project, and increases rates by 8% in 2023 (to match inflation rates) followed by the regular 4% per year moving forward, the City would be able to fund the upcoming CIP schedule. This scenario leaves approximately \$2.5 million in Fund 680 at the close of 2027, leaving a surplus to enable French Creek to set aside funds for capital improvements, maintenance, and upkeep. Beginning in 2026, annual debt service payments are estimated at \$837,000 per year. The spreadsheet for this alternative is included as **Appendix F**.

4.1 Revenues and Rate Structure:

Revenues are assumed to be derived from the existing customer base plus a consistent number of new additional connections. New connections to the system from Avon and Sheffield are projected to increase at the legislated rate of 2.5% per year. As the number of new connections has slowed over the past few years, there will not be an estimated 2% increase in new connections.

4.2 Expenditures

Operating costs have stabilized in the past two or three years but can be expected to increase nominally to continue to address deferred maintenance and inflation. A very detailed analysis of the operating budget and actual expenditures over the period of 2012 through 2021 has provided a sound basis for cost projections and serves as the basis for our projected operating costs through 2027.

4.3 Capital Improvements

The Capital Improvement Program has been revisited by FCWWTP management and several projects have been updated or added to address investment needs of this facility and its equipment. A capital program totaling approximately \$21 million is planned (and in some cases already underway) for the period of 2022 – 2027. Some of the projects may extend beyond the year anticipated, but the required funding will remain intact within Fund 680 which is the source of all CIP funds.

4.4 Bond Issuance / Debt Service

The FCWWTP currently holds a bond from 2016 (which will be retired in 2036). Debt service payments total approximately \$280,000 annually (approximately \$550,000 was retired in 2021). Planned CIP may require FCWWTP to take on additional debt. For each alternative, new debt service figures were derived from the loan calculator of the Ohio Water Development Authority at <http://www.owda.org/loan-calculator> using an estimated 5% interest rate. Debt service is paid through Fund 675 and at the close of each year, Fund 675 will retain enough funds to cover the Debt Service payment for the following year.

4.5 Fund Balances

The FCWWTP Fund 670 and Fund 680 currently have fairly high balances due to refinancing of the 2010 bonds, issuance of the 2016 bonds, better than expected revenues, and cost control measures over the past several years (including some delay in capital improvements.) These reserves are expected to diminish quickly over with an aggressive CIP schedule for 2022 and 2023. Proceeds from selling a bond or taking out a loan, along with a continuance of the modest rate increase from the past four years, will allow Fund 670 to maintain a minimum of 6 months in O&M reserves, with an end goal of 9 months and Fund 680 to maintain a minimum of \$2 million in reserves for CIP improvements. These reserves are consistent with industry best practices and the direction of City leadership.

4.6 Rate Recommendations

AECOM has explored numerous rate scenarios to test assumptions and provide a rate recommendation consistent with the City's direction, sound ratemaking and financial practices, and the assumptions noted above. Our evaluation has concluded that a relatively modest annual rate increase of 4% (which continues the rate increase in place since 2019) along with a loan or bond of approximately \$6.7 million in 2023 for the CM Tank Blower Upgrade, followed by a loan of approximately \$4 million in 2025 for the Influent Pump Valve Upgrade will adequately fund O&M operations, anticipated CIP and recommended reserves through 2027.

As of 2022, the current FCWWTP rate is \$2.25 per ccf. With a 4% increase in 2023 through 2027, FCWWTP rate would be \$2.74 per ccf by 2027, a low and reasonable rate for the constituent communities. In fact, this rate compares very favorably with other

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wholesale wastewater transmission and treatment providers such as NEORS (D) (\$11.095/ccf plus monthly \$9.70 base charge in 2022), Avon Lake (minimum service fee of \$23.00 and \$7.30 per 1,000 gallons beyond the first 2,000 gallons OR \$5.46 per ccf), Elyria (\$10.25/ccf plus monthly \$13.50 base charge in 2022), and Avon (\$1.99 service fee and \$7.90 per 1,000 gallons OR \$5.91 per ccf). Such comparisons are difficult to evaluate since most utilities provide rate information for the combined charges required to provide local sewer system operations in addition to the wastewater treatment and transmission costs.

As noted several times in this report, the rate recommendation above is only as good as the assumptions upon which these findings are made. Thus, each and every assumption must be monitored so that the City may react promptly should one or more projection fail to materialize. With such a proactive strategy, the City may move quickly to control costs, defer or accelerate improvements, adjust rates, or incur more or less debt to maintain the financial integrity of the FCWWTP while serving its constituent communities responsibly and in a fiscally prudent manner. In conclusion, the FCWWTP is in a financially stable position, which can be maintained with modest rate increases, bond proceeds, and with prudent capital investment. AECOM is pleased to have reached these recommendations and stands ready to answer any questions you may have regarding the updated FCWWTP rate evaluation.

French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

Appendix A Base Line: Alternative #1

Prepared for: City of North Ridgeville, Ohio

AECOM

FCWWTP Rate Study Evaluation: Actual, Budget, Projected and Updated Projections
Alternative 1: Baseline

Item	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
REVENUES										
User Charges and Surcharges (670)	\$4,551,283	\$4,525,926	\$5,569,688	\$5,296,986	\$5,289,118	\$5,188,441	\$5,236,013	\$5,380,871	\$5,342,382	\$5,351,607
Other Fees and Charges (670)	\$300,368	\$319,343	\$266,285	\$209,655	\$289,597	\$282,898	\$278,416	\$270,455	\$270,999	\$283,682
Connection Charges (680)	\$475,970	\$573,053	\$414,352	\$365,977	\$463,460	\$470,026	\$468,808	\$447,438	\$454,226	\$472,310
Other Income (670)	\$32,441	\$40,605	\$43,060	\$5,919	\$28,031	\$29,388	\$28,724	\$27,544	\$24,379	\$28,185
Interest Income Fund 670	\$49,606	\$54,423	\$35,808	\$19,195	\$31,146	\$29,286	\$23,502	\$23,332	\$23,637	\$24,127
Interest Income Fund 675	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$4,908	\$4,957	\$5,007	\$5,056
Interest Income Fund 680	\$121,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,962	\$27,726	\$0	\$0	\$0
Subtotal Revenues	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,197,002	\$6,079,844	\$6,068,097	\$6,154,597	\$6,120,594	\$6,164,948
Loan/Bond Proceeds 680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCOME	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,197,002	\$6,079,844	\$6,068,097	\$6,154,597	\$6,120,594	\$6,164,948
EXPENSES										
O&M Costs (670)	\$3,958,105	\$3,724,222	\$3,338,345	\$3,793,462	\$4,703,442	\$4,747,155	\$4,653,485	\$4,679,425	\$4,775,342	\$4,875,484
Pay-as-you-go CIP (680)	\$1,341,924	\$742,337	\$1,039,283	\$3,283,550	\$2,938,934	\$9,922,000	\$1,430,000	\$4,400,000	\$1,980,000	\$770,000
Costs 675	\$702,665	\$703,788	\$699,419	\$705,019	\$728,119	\$728,119	\$728,119	\$728,119	\$728,119	\$728,119
TOTAL EXPENSES	\$6,002,783	\$5,170,347	\$5,077,058	\$7,782,031	\$7,920,495	\$14,947,284	\$6,361,604	\$9,357,544	\$7,033,461	\$5,923,603
NET REVENUES	(\$457,113)	\$601,079	\$1,418,072	(\$1,817,654)	(\$1,723,493)	(\$8,867,440)	(\$293,507)	(\$3,202,947)	(\$912,867)	\$241,345
END-OF-YEAR BALANCES										
Transfer Into Fund 675 (from Fund 670)	\$770,000	\$930,000	\$700,000	\$0	\$278,119	\$278,119	\$278,119	\$278,119	\$278,119	\$278,119
Fund 675 Fund Balance	\$894,814	\$1,157,266	\$1,177,714	\$480,133	\$488,422	\$493,265	\$498,174	\$503,131	\$508,137	\$513,194
Transfer Into Fund 680 (from Fund 670)	\$1,088,000	\$1,570,000	\$875,000	\$1,000,000	\$1,706,434	\$551,569	\$622,080	\$656,699	\$557,835	\$533,978
Fund 680 R/I Fund Balance	\$7,646,624	\$9,209,175	\$9,865,304	\$7,807,038	\$7,185,360	(\$1,040,083)	(\$1,991,469)	(\$5,207,332)	(\$6,173,276)	(\$5,338,388)
Transfer out of Fund 670	(\$1,858,000)	(\$2,500,000)	(\$1,575,000)	(\$1,000,000)	(\$1,044,553)	(\$829,688)	(\$900,199)	(\$974,818)	(\$835,954)	(\$812,097)
Fund 670 FCWWTP Fund Balance	\$3,027,923	\$1,743,998	\$2,745,494	\$3,483,686	\$2,373,583	\$2,326,743	\$2,339,713	\$2,387,671	\$2,437,742	\$2,437,742
Months of O&M Reserves	9.76	6.27	6.68	8.89	6.00	6.00	6.00	6.00	6.00	6.00
Total FCWW Balance	\$11,569,361	\$12,170,439	\$13,588,512	\$11,770,857	\$10,047,365	\$1,179,924	\$886,418	(\$2,316,530)	(\$3,229,397)	(\$2,988,052)

City of Northridge
 Actual and Predicted Revenue
 Accounts: 670.000.00000 to 680.695.610717
 Alternative 1: Baseline

	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
FUND 670										
670.000.00041 USER CHARGES Total:	\$1,986,634	\$1,615,419	\$2,317,723	\$1,909,049	\$2,019,810	\$2,110,206	\$2,052,799	\$2,141,916	\$2,106,062	\$2,127,868
Rate Increase (%)		4	4	4	4	4	0	0	0	0
Rate Increase Revenue					\$80,757	\$305,890	\$0	\$0	\$0	\$0
670.000.00052 USER CHARGES - WITH IN-LINE Total:	\$2,962,890	\$2,910,507	\$3,251,965	\$3,297,938	\$3,065,960	\$3,078,143	\$3,183,304	\$3,238,954	\$3,236,300	\$3,223,777
Rate Increase Revenue					\$322,835	\$0	\$0	\$0	\$0	\$0
670.000.00073 IPT SURCHARGE Total:	\$3,467	\$4,108	\$2,014	\$2,949	\$3,020	\$3,174	\$3,134	\$2,911	\$3,094	\$3,124
670.000.00076 LAB CHARGES Total:	\$24,951	\$45,116	\$28,558	\$25,212	\$34,149	\$32,129	\$33,731	\$31,388	\$31,965	\$33,343
670.000.00079 LEACHATE FEES Total:	\$288,450	\$250,219	\$219,214	\$162,865	\$234,129	\$229,403	\$223,388	\$218,155	\$217,910	\$223,218
670.000.00080 SEPTIC HAULER FEES Total:	\$0	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670.000.70010 INTEREST INCOME Total:	\$49,606	\$54,423	\$35,808	\$19,195	\$31,146	\$29,286	\$23,502	\$23,332	\$23,637	\$24,127
670.000.80010 RENTAL FEES Total:	\$13,500	\$19,500	\$16,500	\$18,209	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
670.000.90080 OI+IF+R-VN+IN Total:	\$32,341	\$34,935	\$43,060	\$6,819	\$28,031	\$29,388	\$28,724	\$27,544	\$24,379	\$28,185
670.000.95080 GOVDEALS-AUCTIONS / SALE OF CAP ASSETS Total:		\$6,099								
670 TOTAL	\$4,933,898	\$4,940,297	\$5,914,841	\$5,531,655	\$5,637,891	\$5,530,613	\$5,566,654	\$5,702,202	\$5,661,367	\$5,687,582
FUND 675										
675.000.70010 INTEREST INCOME Total:	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$4,908	\$4,957	\$5,007	\$5,056
675.000.90011 BOND PROCEEDS Total:										
675.000.90013 BOND ISSUE PREM (GAAP) Total:										
675.000.95031 TRANSFERS IN FROM 670 Total:	\$1,106,500	\$930,000	\$700,000	\$0	\$278,119	\$278,119	\$278,119	\$278,119	\$278,119	\$278,119
675 TOTAL	\$1,121,008	\$966,240	\$719,867	\$7,438	\$286,408	\$282,962	\$283,027	\$283,076	\$283,126	\$283,175
FUND 680										
680.000.70012 SEWER TAP FEES Total:	\$475,970	\$573,053	\$414,352	\$365,977	\$463,460	\$470,026	\$468,808	\$447,438	\$454,226	\$472,310
680.000.70010 INTEREST INCOME Total:	\$221,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,962	\$27,726	\$0	\$0	\$0
Future Bond Proceeds										
680.000.90011 BOND PROCEEDS Total:										
680.000.90013 BOND ISSUE PREMIUMS (GAAP) Total:										
680.000.90021 BOND PROCEEDS Total:										
680.000.90017 TRANS IN FROM 670 Total:	\$1,088,000	\$1,570,000	\$875,000	\$1,000,000	\$1,706,434	\$551,569	\$622,080	\$656,699	\$557,835	\$533,978
680.000.95031 TRANSFERS IN FROM 670 Total:	\$1,088,000	\$1,570,000	\$875,000	\$1,000,000	\$1,706,434	\$551,569	\$622,080	\$656,699	\$557,835	\$533,978
680 TOTAL	\$1,685,264	\$2,364,888	\$1,435,422	\$1,425,284	\$2,317,256	\$1,096,577	\$1,116,615	\$1,144,137	\$1,012,055	\$1,006,285

Predicted Revenue
 Future Increased Revenue

City of North Ridgeville
 Actual and Predicted Expenses
 Accounts: 670 600.000000 to 680 695.605100
 Alternative 3: Baseline

	2018	2019	2020	2021	2022 (Estimate)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
680.695.418019 POSITIVE DISPL PUM/P RPLC Total:										
680.695.419016 INFLUENT SCREEN - R-STALL Total:						\$900,000.00				
680.695.419016 DISK FILTER EXPANSION Total:			\$893,633.53	\$3,188,917.79	\$1,625,108.72					
680.695.420011 EQ RETEN/DR W/SM PRO Total:				\$49,330.00						
680.695.421000 NON-DETABLE WATER/NELE/PS/AGE Total:						\$170,000.00				
680.695.421010 SLUDGE SUPPLY HUT Total:				\$26,653.75		\$900,000.00				
680.695.510350 RI LUNIS Total:	\$6,048.00	\$3,799.00								
680.695.610211 DMS-PRINCIPAL Total:										
680.695.610212 DMS-RTICES Total:										
680.695.415210 INTERCEPTOR REPAIRS PHASE 3 Total:					\$258,600.00	\$150,000.00	\$1,300,000.00			
Sludge Bed Concrete Road Section 2										
Digester Dome Cover and Scrubber									\$1,800,000.00	
Cent Stage Substation Project					\$200,000.00					
Roofing Repairs										\$700,000.00
Transfers	\$636,500.00									
680 subtotal	\$1,341,923.56	\$742,336.79	\$1,039,298.47	\$3,283,550.00	\$2,671,758.32	\$9,020,000.00	\$1,300,000.00	\$4,000,000.00	\$1,800,000.00	\$700,000.00
680.695.600500 CDN INCP-NEW (10yr)					\$267,175.00	\$822,000.00	\$1,115,000.00	\$400,000.00	\$1,800,000.00	\$1,000,000.00
680 TOTAL	\$1,341,923.56	\$742,336.79	\$1,039,298.47	\$3,283,550.00	\$2,938,924.15	\$9,842,000.00	\$1,430,000.00	\$4,400,000.00	\$1,800,000.00	\$770,000.00

- Items added from CIP 5-year schedule
- Fixed Cost Expenses
- Future Debt Service / Transfers
- Uncumbrance from 2021

French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

Appendix B \$6.7 Million Debt and 4% Annual Rate Increase Alternative #4

FCWWTP Rate Study Evaluation: Actual, Budget, Projected and Updated Projections
Alternative 4: \$6.7 Million Loan and 4% Annual Rate Increase

Item	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
REVENUES										
User Charges and Surcharges (670)	\$4,551,283	\$4,525,926	\$5,569,688	\$5,296,986	\$5,289,118	\$5,526,070	\$5,697,456	\$5,906,509	\$5,938,301	\$6,027,203
Other Fees and Charges (670)	\$300,368	\$319,343	\$266,285	\$209,655	\$289,587	\$53,403	\$54,828	\$52,299	\$53,059	\$54,467
Connection Charges (680)	\$475,970	\$573,953	\$414,352	\$365,977	\$273,600	\$290,440	\$383,946	\$286,312	\$288,101	\$289,542
Other Income (670)	\$32,641	\$40,605	\$43,060	\$5,819	\$28,031	\$29,388	\$38,724	\$27,544	\$24,379	\$28,165
Interest Income Fund 670	\$46,606	\$54,423	\$35,808	\$19,195	\$31,146	\$39,286	\$23,502	\$23,332	\$23,637	\$24,127
Interest Income Fund 675	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$10,237	\$10,339
Interest Income Fund 680	\$121,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$56,326	\$38,960	\$17,279	\$0
Subtotal Revenues	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$5,997,443	\$6,152,279	\$6,345,105	\$6,354,994	\$6,433,843
Loan/Bond Proceeds 680	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$0	\$0	\$0	\$0
TOTAL INCOME	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$12,697,443	\$6,152,279	\$6,345,105	\$6,354,994	\$6,433,843
EXPENSES										
O&M Costs (670)	\$3,858,195	\$3,724,222	\$3,338,345	\$3,793,462	\$4,703,442	\$4,747,165	\$4,653,485	\$4,679,425	\$4,775,342	\$4,875,484
Pay-as-you-go CIP (680)	\$1,341,824	\$742,337	\$1,039,293	\$3,283,550	\$2,938,934	\$8,822,000	\$1,430,000	\$4,400,000	\$1,860,000	\$770,000
Costs 675	\$702,665	\$703,788	\$699,419	\$705,019	\$278,119	\$278,119	\$795,990	\$795,990	\$795,990	\$795,990
TOTAL EXPENSES	\$6,002,783	\$5,170,347	\$5,077,057	\$7,782,031	\$7,920,495	\$14,947,284	\$6,879,475	\$9,875,415	\$7,551,332	\$6,441,474
NET REVENUES	(\$457,113)	\$601,079	\$1,418,072	(\$1,817,654)	(\$1,913,353)	(\$2,249,842)	(\$727,196)	(\$3,330,310)	(\$1,196,338)	(\$7,631)
END-OF-YEAR BALANCES										
Transfer into Fund 675 (from Fund 670)	\$770,000	\$930,000	\$700,000	\$0	\$278,119	\$795,990	\$795,990	\$795,990	\$795,990	\$795,990
Fund 675 Fund Balance	\$894,814	\$1,157,266	\$1,177,714	\$480,133	\$488,422	\$1,011,136	\$1,018,634	\$1,028,783	\$1,039,020	\$1,049,359
Transfer into Fund 680 (from Fund 670)	\$1,068,000	\$1,570,050	\$875,000	\$1,000,000	\$1,766,434	\$141,832	\$342,064	\$486,311	\$417,973	\$42,488
Fund 680 R/I Fund Balance	\$7,646,624	\$9,265,175	\$9,665,304	\$7,807,038	\$6,995,500	\$4,269,784	\$3,522,120	(\$66,297)	(\$1,322,944)	(\$1,340,914)
Transfer out of Fund 670	(\$1,858,000)	(\$2,500,000)	(\$1,375,000)	(\$1,000,000)	(\$2,044,533)	(\$937,822)	(\$1,188,054)	(\$1,282,801)	(\$1,213,963)	(\$1,258,478)
Fund 670 FCWWTP Fund Balance	\$3,027,923	\$1,743,998	\$2,745,494	\$3,483,686	\$2,373,583	\$2,326,743	\$2,339,713	\$2,387,671	\$2,437,742	\$2,437,742
Months of O&M Reserves	9.76	6.27	8.68	8.89	6.00	6.00	6.00	6.00	6.00	6.00
Total FCWW Balance	\$11,569,361	\$12,170,439	\$13,588,512	\$11,170,857	\$9,857,505	\$7,607,663	\$6,880,467	\$3,350,156	\$2,153,818	\$2,146,187

City of North Ridgeville
 Actual and Predicted Revenue
 Accounts: 670.000.00000 to 680.685.00500
 Alternative 4: 56.7 Million Loan and 4% Annual Rate Increase

	2020	2019	2020	2021 (Estimate)	2022 (Predicted)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
FUND 670										
670.000.50051 USER CHARGES Total:	\$1,988,634	\$1,615,410	\$2,317,723	\$1,959,040	\$2,019,810	\$2,110,288	\$2,136,809	\$2,166,714	\$2,236,668	\$2,256,731
Rate Increase (Net)		4	4	4	4	4	4	4	4	4
Rate Increase Revenue (User charges)					\$80,792	\$84,412	\$85,552	\$86,670	\$88,487	\$91,380
670.000.50042 USER CHARGES - INHERITANCE Total:	\$2,352,640	\$2,030,507	\$3,251,266	\$3,294,936	\$3,065,860	\$3,209,231	\$3,339,514	\$3,432,991	\$3,473,237	\$3,510,654
Rate Increase Revenue (Inheritance)					\$122,635	\$178,179	\$134,581	\$131,404	\$138,878	\$140,476
670.000.50057 IPT SURCHARGE Total:	\$3,487	\$4,108	\$2,014	\$2,940	\$3,020	\$3,174	\$3,114	\$2,911	\$3,094	\$3,132
670.000.50076 LAFI CHARGES Total:	\$24,951	\$45,112	\$28,578	\$28,212	\$34,349	\$32,229	\$33,734	\$31,369	\$31,995	\$33,341
670.000.50079 LEACHATE FEES Total:	\$258,450	\$250,218	\$239,214	\$162,665	\$234,429	\$0	\$0	\$0	\$0	\$0
670.000.50080 SEPTIC HAULER FEES Total:	\$0	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670.000.70010 INTEREST INCOME Total:	\$49,600	\$54,423	\$55,808	\$19,190	\$31,140	\$29,280	\$29,500	\$29,332	\$23,637	\$21,127
670.000.80010 RENTAL FEES Total:	\$13,000	\$19,000	\$16,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
670.000.80030 OTHER REVENUE Total:	\$32,611	\$34,500	\$43,000	\$5,810	\$18,031	\$29,368	\$28,721	\$27,511	\$24,370	\$28,105
670.000.90080 GOVDEALS AUCTIONS / SALE OF CAP ASSETS Total:		\$6,099								
670 TOTAL	\$4,933,898	\$4,940,297	\$5,914,841	\$5,531,655	\$5,847,891	\$5,638,147	\$5,804,509	\$6,009,685	\$6,039,877	\$6,133,967
FUND 675										
675.000.70010 INHERITANCE INCOME Total:	\$14,558	\$36,241	\$19,867	\$2,430	\$8,209	\$4,843	\$7,450	\$10,149	\$10,237	\$10,133
675.000.90011 BOND PROCEEDS Total:										
675.000.90013 BOND ISSU PRM (GAAP) Total:										
675.000.95051 TRANSFERS & FUND 670 Total:	\$1,406,500	\$930,000	\$700,000	\$0	\$276,119	\$765,950	\$755,980	\$755,980	\$755,980	\$755,980
675 TOTAL	\$1,421,058	\$966,241	\$719,867	\$2,430	\$284,469	\$800,853	\$800,853	\$806,139	\$806,217	\$806,113
FUND 680										
680.000.57042 SEWER TAP FEES Total:	\$476,870	\$173,003	\$414,532	\$366,077	\$273,600	\$284,400	\$284,945	\$286,312	\$288,101	\$289,540
680.000.90010 INHERITANCE INCOME Total:	\$171,284	\$213,836	\$146,610	\$56,307	\$87,162	\$4,813	\$6,525	\$8,960	\$11,278	\$0
680.000.90011 BOND PROCEEDS Total:						\$6,700,000				
680.000.90013 BOND ISSU PRM (GAAP) Total:										
680.000.90012 BANS PROCEEDS Total:										
680.000.90012 BANS PREMIUMS Total:										
680.000.95051 TRANSFERS & FUND 670 Total:	\$1,089,000	\$1,170,000	\$875,000	\$1,000,000	\$1,796,434	\$141,832	\$342,064	\$486,311	\$417,979	\$482,468
680 TOTAL	\$1,665,264	\$1,366,888	\$1,436,422	\$1,422,284	\$2,247,396	\$7,196,283	\$682,830	\$681,182	\$723,354	\$732,003

Legend:
 Predicted Revenue
 Future-Increased Revenue

City of North Ridgeville
 Actual and Predicted Expenses
 Accounts: 670.690.00000 to 680.685.00500
 Alternative 4: 56.7 Million Loan and 4% Annual Rate Increase

	2020	2019	2020	2021 (Estimate)	2022 (Predicted)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
FUND 670										
SALARY AND WAGES										
670.690.10001 WAGES-SUMM Total:	\$285,720.96	\$392,828.56	\$120,677.77	\$112,646.48	\$299,100.00	\$212,100.00	\$238,469.00	\$225,016.89	\$231,767.00	\$228,720.62
670.690.10002 WAGES-START Total:	\$131,767.81	\$828,295.63	\$818,200.19	\$794,371.11	\$626,600.00	\$719,500.00	\$711,085.00	\$763,317.25	\$786,317.00	\$800,865.58
670.690.10005 FOREMAN Total:	\$70,007.52	\$12,440.64	\$0.00	\$0.00	\$146,800.00	\$169,000.00	\$164,600.00	\$169,744.00	\$174,836.32	\$180,081.41
670.690.10017 RETIREES/RETIRATION Total:	\$0.00	\$14,717.78	\$42,176.04	\$0.00	\$0.00	\$0.00	\$36,153.00	\$37,237.50	\$38,351.72	\$39,503.36
670.690.10018 DR. PLAN Total:	\$08,163.81	\$46,894.31	\$65,474.13	\$1,005.94	\$50,000.00	\$60,000.00	\$61,000.00	\$63,000.00	\$65,000.00	\$67,500.00
670.690.10019 HOLIDAY PREMIUM Total:	\$0.00	\$0.00	\$2,956.67	\$5,407.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.690.10017 C-CASH OUT Total:	\$51,239.81	\$18,766.70	\$42,716.01	\$23,188.44	\$50,000.00	\$25,000.00	\$36,522.50	\$27,338.10	\$27,338.10	\$28,127.17
670.690.10018 COMP BENEFITS Total:	\$23,139.27	\$22,795.50	\$9,218.80	\$3,104.12	\$25,000.00	\$10,000.00	\$10,000.00	\$10,689.00	\$10,927.27	\$11,253.09
670.690.10010 LONGTERM Total:	\$37,600.00	\$36,021.00	\$33,000.00	\$10,700.00	\$30,100.00	\$27,500.00	\$28,375.00	\$29,714.75	\$30,849.99	\$32,971.48
670.690.10010 OTHER COMP Total:	\$2,343.83	\$14,234.27	\$5,213.73	\$3,685.11	\$7,500.00	\$6,500.00	\$7,774.05	\$7,937.27	\$8,625.00	\$9,041.79
SALARY AND WAGES TOTAL	\$1,181,813.83	\$1,237,558.60	\$1,156,429.03	\$1,089,366.29	\$1,132,100.00	\$1,253,700.00	\$1,291,311.00	\$1,330,050.33	\$1,385,951.84	\$1,411,050.40
EMPLOYEE FRINGE BENEFITS										
670.690.12012 EMPLOYER BENEFITS Total:	\$156,645.27	\$265,496.41	\$117,253.75	\$136,718.14	\$368,538.42	\$173,390.00	\$196,526.25	\$197,707.77	\$206,113.66	\$212,714.10
670.690.12012 Employer HSA Contrib. Total:	\$2,500.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00
670.690.12015 RETIREMENT Total:	\$40,082.58	\$206,911.58	\$109,076.38	\$184,724.02	\$40,000.00	\$25,866.00	\$32,439.58	\$29,009.06	\$27,651.33	\$25,380.07
670.690.13010 UNEMPLOYMENT INSURANCE Total:	\$6,462.29	\$2,160.00	\$1,384.00	\$1,376.91	\$5,000.00	\$3,000.00	\$2,700.00	\$2,810.00	\$2,866.71	\$3,144.81
670.690.13010 HEALTH INSURANCE Total:	\$2,701.16	\$1,437.54	\$1,120.00	\$5.38	\$2,011.95	\$1,000.00	\$1,228.74	\$861.30	\$1,178.81	\$1,211.80
670.690.13010 UNIFORMS Total:	\$6,862.67	\$3,523.76	\$1,166.63	\$6,520.16	\$7,611.17	\$6,500.00	\$6,155.22	\$6,671.50	\$7,038.00	\$7,038.00
EMPLOYEE FRINGE BENEFITS TOTAL	\$174,693.88	\$269,815.29	\$122,226.27	\$124,104.70	\$383,911.64	\$162,166.00	\$187,861.71	\$187,403.20	\$193,550.14	\$199,148.78
MATERIALS AND SUPPLIES										
670.690.21010 OFFICE SUPPLIES Total:	\$5,666.79	\$2,994.63	\$4,013.01	\$4,796.51	\$6,424.77	\$6,390.00	\$4,197.49	\$4,447.05	\$4,529.79	\$4,481.44
670.690.21100 OPERATIVE SUPPLIES Total:	\$38,582.38	\$30,518.71	\$48,843.51	\$41,996.94	\$39,609.81	\$47,000.00	\$44,201.60	\$44,718.20	\$44,889.24	\$44,889.24
670.690.21210 FUEL Total:	\$0.00	\$11,376.07	\$3,370.00	\$12,771.50	\$10,430.00	\$18,000.00	\$11,837.00	\$13,269.00	\$13,360.29	\$13,360.29
670.690.21135 LAB SUPPLIES Total:	\$22,885.17	\$21,305.40	\$18,068.19	\$18,144.49	\$13,600.00	\$13,000.00	\$10,852.33	\$12,000.00	\$13,762.81	\$13,440.22
670.690.21257 CHEMICALS Total:	\$76,062.78	\$139,724.01	\$175,375.40	\$154,838.80	\$248,362.18	\$210,000.00	\$190,707.39	\$201,413.90	\$211,133.48	\$222,891.16
670.690.21270 SMALL TOOLS / EQUIPMENT Total:	\$5,427.28	\$5,896.51	\$3,690.54	\$12,114.63	\$8,075.25	\$8,700.00	\$8,026.77	\$8,161.37	\$8,076.78	\$8,066.00
670.690.21290 OFFICE EQUIPMENT SUPPLIES Total:	\$3,839.40	\$2,153.28	\$2,270.92	\$188.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MATERIALS AND SUPPLIES TOTAL	\$122,422.82	\$124,888.33	\$145,459.98	\$146,928.31	\$365,539.87	\$331,090.00	\$290,447.88	\$290,744.79	\$293,672.87	\$293,299.82
PHYSICAL EXHAUST										
670.690.33015 PHYSICAL EXHAUST Total:	\$757.00	\$30.00	\$318.00	\$308.00	\$512.00	\$600.00	\$532.03	\$571.21	\$622.88	\$585.09
670.690.33015 IND. REPAIR Total:	\$17,452.26	\$2,481.09	\$17,493.50	\$0.00	\$2,300.00	\$9,000.00	\$2,889.03	\$2,570.28	\$2,540.90	\$3,011.09
670.690.33110 PHONE Total:	\$1,478.61	\$14,075.30	\$1,493.17	\$7,078.71	\$5,000.00	\$8,668.84	\$8,750.36	\$8,984.87	\$8,562.87	\$9,734.19
670.690.33120 CELLPHONE / DATA Total:	\$2,822.03	\$2,497.32	\$2,609.47	\$1,927.63	\$4,247.38	\$3,300.00	\$3,081.54	\$3,281.82	\$3,526.87	\$3,343.13
670.690.33130 REPAIRS / MAINTENANCE / CABLE Total:	\$13,875.25	\$16,133.87	\$17,176.88	\$12,001.18	\$17,930.30	\$19,000.00	\$17,082.36	\$17,089.52	\$18,110.00	\$18,110.00
670.690.33130 REPAIRS / MAINTENANCE / CABLE Total:	\$2,810.83	\$1,757.21	\$71.48	\$1,316.38	\$6,166.12	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
670.690.33010 LEASE SERVICES Total:	\$2,475.00	\$6,250.00	\$16,155.00	\$12,570.00	\$21,275.00	\$10,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
670.690.33010 ENGINEERING SERVICES Total:	\$20,000.00	\$16,700.00	\$0.00	\$0.00	\$55,000.00	\$10,000.00	\$118,739.00	\$112,262.82	\$110,850.13	\$110,850.13
670.690.33010 IND. MAINTENANCE / REPAIRS Total:	\$30,889.21	\$7,192.45	\$7,143.20	\$30,239.04	\$55,000.00	\$67,000.00	\$68,340.00	\$69,000.00	\$71,100.00	\$72,522.96
670.690.33010 OFFICE PROFESSIONAL SERVICES Total:	\$38,313.16	\$27,988.50	\$38,343.43	\$44,652.00	\$20,000.00	\$0.00	\$15,300.00	\$15,400.00	\$15,478.01	\$15,560.83
670.690.34010 INSURANCE Total:	\$27,713.03	\$33,881.17	\$34,000.00	\$39,861.74	\$45,000.00	\$38,721.45	\$41,178.21	\$41,513.91	\$42,624.90	\$42,624.90
670.690.34010 CIVIL SERVICE Total:	\$1,325.00	\$0.00	\$0.00	\$35,750.41	\$46,750.00	\$75,000.00	\$70,000.00	\$70,000.00	\$71,844.65	\$71,844.65
670.690.33015 OFFICE SUPPLIES Total:	\$16,183.42	\$32,816.56	\$16,153.11	\$41,500.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
670.690.33015 OFFICE SUPPLIES Total:	\$300.00	\$29,757.10	\$21,485.31	\$24,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
670.690.34010 OFFICE SUPPLIES Total:	\$1,380.00	\$7,900.00	\$10,885.85	\$5,940.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.690.34010 OFFICE SUPPLIES Total:	\$6,884.31	\$7,384.64	\$7,384							

French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

**Appendix C: \$6.7 Million Debt in 2023, \$4 Million Debt
in 2025 and 4% Annual Rate Increase
Alternative #4a(1)**

FCWWTP Rate Study Evaluation: Actual, Budget, Projected and Updated Projections
Alternative 4a(1): \$6.7 Million Loan, \$4 Million Loan and 4% Annual Rate Increase

Item	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
REVENUES										
User Charges and Surcharges (670)	\$4,551,283	\$4,525,926	\$5,569,688	\$5,296,986	\$5,289,118	\$5,526,070	\$5,697,456	\$5,906,509	\$5,938,301	\$6,027,203
Other Fees and Charges (670)	\$300,368	\$319,343	\$266,285	\$209,655	\$289,587	\$53,403	\$54,828	\$52,299	\$53,059	\$54,467
Concession Charges (680)	\$475,970	\$575,953	\$414,352	\$365,977	\$273,800	\$290,840	\$283,946	\$286,312	\$288,101	\$289,542
Other Income (670)	\$32,641	\$40,605	\$43,060	\$5,819	\$28,031	\$29,388	\$28,724	\$27,544	\$24,379	\$28,165
Interest Income Fund 670	\$48,606	\$54,423	\$35,808	\$19,195	\$31,146	\$39,285	\$23,502	\$23,332	\$23,637	\$24,127
Interest Income Fund 675	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$11,831	\$13,534
Interest Income Fund 680	\$121,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$56,326	\$38,960	\$35,686	\$28,365
Subtotal Revenues	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$5,997,443	\$6,152,279	\$6,345,105	\$6,374,994	\$6,465,403
Loan/Bond Proceeds 680	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$0	\$4,000,000	\$0	\$0
TOTAL INCOME	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$12,697,443	\$6,152,279	\$10,345,105	\$6,374,994	\$6,465,403
EXPENSES										
O&M Costs (670)	\$3,858,195	\$3,724,222	\$3,338,345	\$3,793,462	\$4,703,442	\$4,747,165	\$4,653,485	\$4,679,425	\$4,775,342	\$4,875,484
Pay-as-you-go CIP (680)	\$1,341,824	\$742,337	\$1,039,293	\$3,283,550	\$2,938,934	\$8,822,000	\$1,430,000	\$4,400,000	\$1,880,000	\$770,000
Costs 675	\$702,665	\$703,788	\$699,419	\$705,019	\$278,119	\$278,119	\$795,990	\$795,990	\$1,114,680	\$1,114,680
TOTAL EXPENSES	\$6,002,783	\$5,170,347	\$5,077,058	\$7,782,031	\$7,920,495	\$14,947,284	\$6,879,475	\$9,875,415	\$7,870,022	\$6,760,164
NET REVENUES	(\$457,113)	\$601,079	\$1,418,072	(\$1,817,654)	(\$1,913,353)	(\$2,249,842)	(\$727,196)	\$469,690	(\$1,495,028)	(\$294,761)
END-OF-YEAR BALANCES										
Transfer Into Fund 675 (from Fund 670)	\$770,000	\$930,000	\$700,000	\$0	\$278,119	\$785,990	\$795,990	\$1,114,680	\$1,114,680	\$1,114,680
Fund 675 Fund Balance	\$894,814	\$1,157,266	\$1,177,714	\$480,133	\$488,422	\$1,011,136	\$1,018,634	\$1,347,473	\$1,359,303	\$1,372,837
Transfer Into Fund 680 (from Fund 670)	\$1,088,000	\$1,570,000	\$975,000	\$1,000,000	\$1,706,834	\$141,832	\$342,064	\$167,621	\$99,283	\$143,798
Fund 680 R/B Fund Balance	\$7,646,624	\$9,269,175	\$9,665,304	\$7,807,038	\$6,895,500	\$4,269,784	\$3,522,120	\$3,615,013	\$2,058,083	\$1,749,788
Transfer out of Fund 670	(\$1,858,000)	(\$2,500,000)	(\$1,975,000)	(\$1,000,000)	(\$2,044,533)	(\$697,822)	(\$1,388,084)	(\$1,282,301)	(\$1,213,363)	(\$1,258,478)
Fund 670 FCWWTP Fund Balance	\$3,027,923	\$2,743,998	\$2,745,494	\$3,483,686	\$2,373,583	\$2,326,743	\$2,339,713	\$2,387,671	\$2,437,742	\$2,437,742
Months of O&M Reserves	9.76	6.27	8.68	8.89	6.00	6.00	6.00	6.00	6.00	6.00
Total FCWW Balance	\$11,569,361	\$12,170,439	\$13,588,512	\$11,770,857	\$9,857,505	\$7,607,663	\$6,880,487	\$7,350,156	\$5,855,128	\$5,560,637

City of North Ridgeville
 Actual and trend etc Revenue
 Accruals: 670.000.000000 to 680.695.610127
 Alternative 4a(1): \$6.7 Million Loan, \$4 Million Loan and 4% Annual Rate Increase

		2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
FUND 670											
670.000.500541	USER CHARGES Total:	\$1,988,634	\$1,635,410	\$2,317,723	\$1,999,040	\$2,019,810	\$2,110,298	\$2,138,069	\$2,246,744	\$2,296,668	\$2,284,731
	Rate increases (%)		4	4	4	4	4	4	4	4	4
	Rate increase Revenue (User charges)				\$80,792	\$84,412	\$85,552	\$86,870	\$88,270	\$89,467	\$90,389
670.000.500542	USER CHARGES - INFLATION Total:	\$2,560,640	\$2,010,591	\$3,261,946	\$5,297,936	\$3,265,265	\$3,378,271	\$3,350,534	\$3,432,391	\$3,475,237	\$3,513,666
	Rate increase Revenue (Inflation)				\$177,635	\$198,194	\$193,581	\$183,204	\$188,524	\$193,026	\$193,026
670.000.500573	IPT SURCHARGE Total:	\$1,487	\$4,109	\$2,014	\$2,949	\$3,020	\$3,174	\$3,114	\$2,911	\$3,294	\$3,124
670.000.500579	LAB CHARGES Total:	\$14,951	\$45,116	\$28,578	\$25,212	\$34,149	\$32,229	\$33,714	\$31,388	\$31,905	\$33,343
670.000.500729	LEACHATE FEES Total:	\$298,460	\$250,218	\$219,214	\$162,665	\$284,429	\$0	\$0	\$0	\$0	\$0
670.000.500780	SEPTIC HAULER FEES Total:	\$0	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670.000.700110	INTEREST INCOME Total:	\$48,606	\$54,423	\$35,808	\$19,195	\$31,146	\$29,285	\$23,502	\$23,332	\$23,637	\$24,127
670.000.800190	RENTAL FEES Total:	\$13,500	\$19,500	\$16,500	\$18,829	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
670.000.800392	OTHER REVENUE Total:	\$32,641	\$40,605	\$43,060	\$5,819	\$28,031	\$29,388	\$28,724	\$27,544	\$24,379	\$28,165
670.000.950000	GOV'TS/AUCTIONS / SALE OF CAP ASSETS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670 TOTAL		\$4,993,898	\$4,940,297	\$5,914,841	\$5,531,653	\$5,637,891	\$5,638,147	\$5,804,509	\$6,009,685	\$6,089,377	\$6,133,962
FUND 675											
675.000.700110	INTEREST INCOME Total:	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$11,831	\$13,534
675.000.900111	BOND PROCEEDS Total:	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$0	\$4,000,000	\$0	\$0
675.000.900113	BOND ISSUE PREM (GAAP) Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000.950531	TRANSFERS IN FROM 670 Total:	\$1,406,500	\$930,000	\$700,000	\$0	\$278,119	\$785,990	\$795,990	\$1,114,680	\$1,114,680	\$1,114,680
675 TOTAL		\$1,421,008	\$966,240	\$700,000	\$7,438	\$286,408	\$400,833	\$809,448	\$1,124,825	\$1,126,510	\$1,128,214
FUND 680											
680.000.370542	SEWER TAP FEES Total:	\$475,970	\$575,953	\$414,352	\$365,977	\$273,800	\$290,840	\$283,946	\$286,312	\$288,101	\$289,542
680.000.700110	INTEREST INCOME Total:	\$171,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$56,326	\$38,960	\$35,686	\$28,365
	Future Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000	\$0	\$0	\$0
680.000.900111	BOND PROCEEDS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680.000.900113	BOND ISSUE PREM (GAAP) Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680.000.900121	BANKS PROCEEDS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680.000.900122	BANKS PREMIUMS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680.000.950531	TRANSFERS IN FROM 670 Total:	\$1,088,000	\$1,570,000	\$975,000	\$1,000,000	\$1,706,834	\$141,832	\$342,064	\$167,621	\$99,283	\$143,798
680 TOTAL		\$1,663,264	\$2,364,888	\$1,435,422	\$1,425,284	\$2,127,996	\$7,196,283	\$682,136	\$4,492,892	\$423,970	\$461,795

Predicted Revenue
 Future Increased Revenue

City of No. 1 - Ridgeville
 Actual and Predicted Expenses
 Accounts: 670 000 00000 to 680 055 00500
 Alternative #4 (15.567 M) Ion. con. 54 Villen. con and 4% Annual Rate Increase

FUND 670	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
SALARY AND WAGES										
670 600 100101	WAGS-SUPPL Total:	\$285,720.90	\$302,828.56	\$319,671.77	\$332,846.48	\$359,336.00	\$372,300.00	\$388,463.00	\$405,036.80	\$422,720.42
670 600 100102	WAGS-STAFF Total:	\$721,767.81	\$826,296.65	\$878,299.10	\$946,871.23	\$1,026,000.00	\$1,110,000.00	\$1,200,000.00	\$1,296,000.00	\$1,398,000.00
670 600 100105	FOREMAN Total:	\$70,007.52	\$72,440.04	\$75,000.00	\$77,600.00	\$80,250.00	\$82,950.00	\$85,700.00	\$88,500.00	\$91,350.00
670 600 100117	PSYCHIC PENSION Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 100120	DRY TIME Total:	\$08,143.83	\$46,884.31	\$90,474.13	\$137,085.84	\$200,000.00	\$260,000.00	\$320,000.00	\$380,000.00	\$440,000.00
670 600 100124	HOLIDAY PREMIUM Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 100127	C-CAN OIL Total:	\$51,130.80	\$57,466.76	\$62,786.17	\$68,106.46	\$73,426.75	\$78,747.04	\$84,067.33	\$89,387.62	\$94,707.91
670 600 100128	COMP BENEFITS Total:	\$23,139.27	\$22,795.30	\$22,451.33	\$22,107.36	\$21,763.39	\$21,419.42	\$21,075.45	\$20,731.48	\$20,387.51
670 600 100136	CONSISTVY Total:	\$37,000.00	\$36,000.00	\$35,000.00	\$34,000.00	\$33,000.00	\$32,000.00	\$31,000.00	\$30,000.00	\$29,000.00
670 600 100100	OTHER COM Total:	\$7,331.83	\$4,234.27	\$5,241.73	\$6,249.19	\$7,256.64	\$8,264.10	\$9,271.55	\$10,279.00	\$11,286.45
	SALARY AND WAGES TOTAL	\$1,181,813.29	\$1,237,556.80	\$1,293,470.63	\$1,409,366.29	\$1,525,300.00	\$1,641,260.00	\$1,757,213.00	\$1,873,166.80	\$1,989,120.82
EMPLOYEE FRINGE BENEFITS										
670 600 120125	EMPLOYE' BEN'YRS Total:	\$156,645.27	\$160,496.41	\$164,347.55	\$168,198.70	\$172,049.84	\$175,900.99	\$179,752.13	\$183,603.28	\$187,454.42
670 600 120127	Employee HSA Cont'ib. Total:	\$2,500.00	\$2,250.00	\$2,000.00	\$1,750.00	\$1,500.00	\$1,250.00	\$1,000.00	\$750.00	\$500.00
670 600 120135	TEBEMENI Total:	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
670 600 130100	INTERNI RES'P'Y UNCAT'DV Total:	\$6,842.20	\$2,160.00	\$1,584.00	\$1,008.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 130170	TRAVEL/TRANSPORTATION Total:	\$2,761.10	\$1,437.54	\$1,120.00	\$800.00	\$500.00	\$200.00	\$0.00	\$0.00	\$0.00
670 600 140130	UNIFORMS Total:	\$6,862.87	\$5,222.76	\$3,682.63	\$2,142.49	\$1,601.87	\$1,061.74	\$611.61	\$161.48	\$0.00
	EMPLOYEE FRINGE BENEFITS TOTAL	\$174,698.08	\$169,355.25	\$167,276.27	\$163,900.70	\$160,651.64	\$157,402.64	\$154,152.13	\$150,903.28	\$147,654.42
MATERIALS AND SUPPLIES										
670 600 210100	OFFICE SUPPLIES Total:	\$5,866.78	\$7,988.65	\$8,013.01	\$8,786.51	\$9,424.22	\$9,390.00	\$9,197.49	\$8,924.28	\$8,651.07
670 600 211200	OPERATIVE SUPPLIES Total:	\$38,592.38	\$30,738.71	\$46,842.81	\$42,296.94	\$38,609.83	\$47,000.00	\$44,200.00	\$44,738.70	\$44,000.00
670 600 212110	FUEL Total:	\$0.00	\$11,376.00	\$18,700.00	\$18,700.00	\$18,700.00	\$18,700.00	\$18,700.00	\$18,700.00	\$18,700.00
670 600 212155	LAB SUPPLY Total:	\$22,885.37	\$21,363.40	\$28,068.18	\$35,244.93	\$33,605.41	\$33,000.00	\$32,500.00	\$32,000.00	\$31,500.00
670 600 212257	CHEMICALS Total:	\$126,067.78	\$139,724.01	\$115,275.47	\$154,838.80	\$248,312.18	\$210,000.00	\$190,707.38	\$201,133.48	\$222,931.15
670 600 212170	SMALL TOOLS/EQUIPMENT Total:	\$5,127.28	\$5,096.51	\$3,646.51	\$3,111.63	\$2,576.35	\$2,041.00	\$1,505.75	\$9,161.37	\$0.00
670 600 212100	OTHER OPERATIVE SUPPLIES Total:	\$3,839.40	\$2,103.28	\$2,270.59	\$1,881.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	MATERIALS AND SUPPLIES TOTAL	\$120,422.82	\$124,993.53	\$128,459.80	\$128,920.31	\$134,539.87	\$131,000.00	\$128,447.03	\$130,746.79	\$133,647.00
CONTRACTUAL SERVICES										
670 600 130150	PHYSICAL EXAM'S Total:	\$757.00	\$757.00	\$183.00	\$183.00	\$0.00	\$0.00	\$0.00	\$571.21	\$565.00
670 600 212100	INDO-RENTAL Total:	\$17,452.20	\$2,481.00	\$2,481.00	\$2,481.00	\$2,481.00	\$2,481.00	\$2,481.00	\$2,481.00	\$2,481.00
670 600 315110	PHONE Total:	\$1,978.00	\$1,627.36	\$1,871.17	\$2,078.71	\$2,280.00	\$2,481.00	\$2,682.00	\$2,883.00	\$3,084.00
670 600 315120	CELLULAR PHONE DATA Total:	\$2,522.00	\$2,497.32	\$2,472.37	\$2,447.32	\$2,422.37	\$2,397.32	\$2,372.37	\$2,347.32	\$2,322.37
670 600 315130	POSTAGE/PRINTING/COPIES Total:	\$18,847.24	\$16,114.37	\$17,114.88	\$18,115.39	\$19,115.90	\$20,116.41	\$21,116.92	\$22,117.43	\$23,117.94
670 600 315200	ADVERTISING Total:	\$2,810.42	\$1,757.21	\$71.48	\$1,315.48	\$6,164.12	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
670 600 330120	LEGAL SERVICES Total:	\$2,475.00	\$6,250.00	\$11,125.00	\$15,170.00	\$20,225.00	\$25,270.00	\$30,315.00	\$35,360.00	\$40,405.00
670 600 330130	CONSULTING SERVICES Total:	\$22,000.00	\$16,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,739.00	\$19,262.00
670 600 330180	INFORMATION TECHNOLOGY Total:	\$30,886.21	\$27,352.45	\$17,045.20	\$20,239.04	\$25,000.00	\$30,000.00	\$35,000.00	\$40,000.00	\$45,000.00
670 600 330190	OTHER PROFESSIONAL SVCS Total:	\$39,037.16	\$27,988.56	\$4,387.42	\$4,457.00	\$3,000.00	\$0.00	\$15,400.00	\$15,478.01	\$15,556.00
670 600 340100	INSURANCE Total:	\$27,771.23	\$33,881.17	\$34,008.67	\$39,861.74	\$45,000.00	\$50,000.00	\$55,000.00	\$60,000.00	\$65,000.00
670 600 340210	PROPERTY TAX Total:	\$1,133,000.00	\$1,133,000.00	\$1,133,000.00	\$1,133,000.00	\$1,133,000.00	\$1,133,000.00	\$1,133,000.00	\$1,133,000.00	\$1,133,000.00
670 600 340245	INT'L SVCS Total:	\$36,183.44	\$2,818.56	\$16,574.11	\$14,500.00	\$10,000.00	\$5,000.00	\$2,818.56	\$2,818.56	\$2,818.56
670 600 350250	D/S SLUDGE PROCESSING Total:	\$300,000.00	\$278,267.10	\$236,483.31	\$240,000.00	\$240,000.00	\$240,000.00	\$240,000.00	\$240,000.00	\$240,000.00
670 600 340500	LIQUIDS & SOLID WASTE Total:	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
670 600 340100	VEHICLE LEASE Total:	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
670 600 400030	EQUIPMENT LEASING Total:	\$10,632.55	\$4,833.04	\$4,166.00	\$3,817.97	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
	CONTRACTUAL SERVICES TOTAL	\$520,650.13	\$511,025.59	\$465,952.14	\$496,612.50	\$743,928.73	\$802,778.98	\$765,096.06	\$770,081.03	\$775,879.83

City of No. 1 - Ridgeville
 Actual and Predicted Expenses
 Accounts: 670 000 00000 to 680 055 00500
 Alternative #4 (15.567 M) Ion. con. 54 Villen. con and 4% Annual Rate Increase

FUND 670	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
UTILITIES										
670 600 310110	ELEC. INIC Total:	\$880,332.92	\$721,156.86	\$621,619.45	\$600,786.49	\$600,320.53	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
670 600 310117	WATER / SEWER Total:	\$5,989.07	\$7,597.74	\$8,844.41	\$8,785.74	\$8,800.00	\$8,800.00	\$8,800.00	\$8,800.00	\$8,800.00
	UTILITIES TOTAL	\$886,322.00	\$728,754.60	\$630,463.86	\$609,572.23	\$609,120.53	\$608,800.00	\$608,800.00	\$608,800.00	\$608,800.00
MAINTENANCE AND REPAIR										
670 600 220100	FACILITIES MAINTENANCE Total:	\$1,26,905.88	\$2,454.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220200	EQUIPMENT REPAIRS Total:	\$215,887.07	\$58,308.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220110	MAINT EQUIPMENT Total:	\$11,728.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220120	MAINT EQUIPMENT Total:	\$11,728.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220130	EQUIPMENT SVCS Total:	\$7,338.00	\$43,300.00	\$11,800.00	\$18,607.00	\$21,050.35	\$23,100.00	\$25,650.24	\$27,750.00	\$29,850.00
670 600 220210	MAINT VEHICLES CITY GARAGE Total:	\$1,105.53	\$2,532.02	\$3,250.01	\$4,253.50	\$5,250.00	\$6,250.00	\$7,250.00	\$8,250.00	\$9,250.00
670 600 220210	MAINT EQUIPMENT Total:	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220240	MAINT EQUIPMENT Total:	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220250	MAINT LANDS & GROUNDS Total:	\$4,500.00	\$4,500.00	\$7,050.00	\$8,000.00	\$9,000.00	\$10,000.00	\$11,000.00	\$12,000.00	\$13,000.00
670 600 220260	MAINT EQUIPMENT Total:	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
670 600 220270	MAINT EQUIPMENT Total:	\$1,136.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220280	EPA Fees Total:	\$1,136.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220290	MAINT EQUIPMENT Total:	\$1,136.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220310	MAINT EQUIPMENT Total:	\$1,136.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	MAINTENANCE AND REPAIR TOTAL	\$234,372.00	\$306,821.58	\$262,931.84	\$318,855.94	\$344,666.19	\$356,100.00	\$367,650.00	\$379,250.00	\$391,100.00
CAPITAL OUTLAY										
670 600 200250	EQUIPMENT OUTLAY Total:	\$51,255.93	\$48,809.67	\$67,409.94	\$115,025.35	\$167,229.80	\$222,000.00	\$277,000.00	\$332,000.00	\$387,000.00
670 600 200290	CONSTRUCTION EQUIPMENT Total:	\$1,088,200.00	\$1,570,000.00	\$1,975,000.00	\$1,200,000.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00
	CAPITAL OUTLAY TOTAL	\$1,139,455.93	\$1,618,809.67	\$2,042,410.94	\$1,315,025.35	\$1,867,229.80	\$2,422,000.00	\$2,977,000.00	\$3,502,000.00	\$4,087,000.00
OTHER										
670 600 290805	DEVELOPMENT FEES Total:	\$3,311.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 200290	CONSTRUCTION EQUIPMENT Total:	\$368,331.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 601006	ADMINISTRATIVE COSTS Total:	\$368,642.95	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	OTHER TOTAL	\$371,954.95	\$150.00	\$0.00	\$0.00					

City of Northridge

Actual and Predicted Expenses

Assessm: 070.690.000000 to 080.085.005500

Alternative 4#15: 56.7 Million over 54 Villen Loan and 4% Annual Rate Increase

	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
880.695.41501.3			565,331.50	\$18,618.50	\$56,000.00					
880.695.41501.4						\$900,000.00				
880.695.41501.6			\$845,633.53	\$3,188,947.75	\$1,075,408.77					
880.695.42001.1					\$49,930.00					
880.695.42100.0						\$270,000.00				
880.695.42101.0						\$400,000.00				
880.695.51000.0	\$6,048.00	\$37,928.00			\$26,353.75					
880.695.41271.0					\$228,800.00	\$280,000.00	\$1,300,000.00			
									\$1,800,000.00	
					\$280,000.00					
										\$700,000.00
889 Subtotal	\$1,341,923.56	\$742,836.79	\$1,039,293.47	\$3,283,550.00	\$2,471,756.32	\$9,620,000.00	\$1,300,000.00	\$4,000,000.00	\$4,800,000.00	\$700,000.00
880.695.605500						\$502,000.00	\$130,000.00	\$100,000.00	\$280,000.00	\$70,000.00
880 TOTAL	\$1,341,923.56	\$742,836.79	\$1,039,293.47	\$3,283,550.00	\$2,973,756.32	\$10,122,000.00	\$1,430,000.00	\$4,100,000.00	\$5,080,000.00	\$770,000.00

- Items added from CP 5 year schedule
- Predicted Expenses
- Future Jet Service / Transfers
- Transfers from 2021
- 2023 Budget

French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

**Appendix D: \$6.7 Million Debt in 2023, \$5 Million Debt
in 2025 and 4% Annual Rate Increase
Alternative #4a(2)**

Prepared for: City of North Ridgeville, Ohio

AECOM

FCWWT Rate Study Evaluation: Actual, Budget, Projected and Updated Projections
Alternative 4a(2): \$6.7 Million Loan, \$5 Million Loan and 4% Annual Rate Increase

Item	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
REVENUES										
User Charges and Surcharges (670)	\$4,551,283	\$4,525,926	\$5,569,688	\$5,296,986	\$5,289,118	\$5,526,070	\$5,697,456	\$5,906,509	\$5,938,301	\$6,027,203
Other Fees and Charges (670)	\$300,368	\$319,343	\$266,285	\$209,655	\$289,587	\$53,403	\$54,828	\$52,299	\$53,059	\$54,467
Connection Charges (680)	\$475,970	\$573,953	\$414,352	\$365,977	\$273,600	\$290,440	\$283,946	\$286,312	\$288,101	\$289,542
Other Income (670)	\$32,641	\$40,605	\$43,060	\$5,819	\$28,031	\$29,588	\$28,724	\$27,544	\$24,379	\$28,165
Interest Income Fund 670	\$46,606	\$54,423	\$35,808	\$19,195	\$31,146	\$39,285	\$23,402	\$23,232	\$23,637	\$24,127
Interest Income Fund 675	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$12,229	\$14,333
Interest Income Fund 680	\$121,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$84,776	\$35,951	\$31,855	\$23,204
Subtotal Revenues	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$5,997,443	\$6,150,629	\$6,341,996	\$6,371,562	\$6,461,040
Loan/Bond Proceeds 680	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$0	\$5,000,000	\$0	\$0
TOTAL INCOME	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$12,697,443	\$6,150,629	\$11,341,996	\$6,371,562	\$6,461,040
EXPENSES										
O&M Costs (670)	\$3,858,195	\$3,724,222	\$3,338,345	\$3,793,462	\$4,703,442	\$4,747,165	\$4,613,485	\$4,679,425	\$4,775,342	\$4,875,484
Pay-as-you-go CIP (680)	\$1,341,824	\$742,337	\$1,039,293	\$3,283,550	\$2,938,934	\$10,252,000	\$1,430,000	\$5,500,000	\$1,880,000	\$770,600
Costs 675	\$702,665	\$703,788	\$699,419	\$705,019	\$278,119	\$278,119	\$795,990	\$795,990	\$1,194,352	\$1,194,352
TOTAL EXPENSES	\$6,002,783	\$5,170,347	\$5,077,058	\$7,782,031	\$7,920,495	\$15,277,284	\$6,839,475	\$10,975,415	\$7,949,695	\$6,839,837
NET REVENUES	(\$457,113)	\$601,079	\$1,418,072	(\$1,817,654)	(\$1,913,353)	(\$2,579,842)	(\$688,846)	\$366,581	(\$1,578,133)	(\$378,797)
END-OF-YEAR BALANCES										
Transfer into Fund 675 (from Fund 670)	\$770,000	\$930,000	\$700,000	\$0	\$278,119	\$785,990	\$795,990	\$1,194,352	\$1,194,352	\$1,194,352
Fund 675 Fund Balance	\$894,814	\$1,157,266	\$1,177,714	\$480,133	\$488,422	\$1,011,136	\$1,018,634	\$1,427,145	\$1,439,374	\$1,453,707
Transfer into Fund 680 (from Fund 670)	\$1,088,000	\$1,570,000	\$975,000	\$1,000,000	\$1,700,434	\$161,832	\$361,968	\$87,249	\$19,611	\$64,136
Fund 680 R/I Fund Balance	\$7,646,624	\$9,269,175	\$9,665,304	\$7,807,038	\$6,995,500	\$3,958,784	\$3,230,470	\$3,140,582	\$1,900,149	\$1,107,020
Transfer out of Fund 670	(\$1,858,000)	(\$2,500,000)	(\$1,975,000)	(\$1,000,000)	(\$2,044,553)	(\$857,822)	(\$1,187,964)	(\$1,282,201)	(\$1,213,963)	(\$1,258,478)
Fund 670 FCWWT Fund Balance	\$3,027,923	\$1,743,998	\$2,745,494	\$3,483,686	\$2,373,584	\$2,306,743	\$2,339,713	\$2,387,671	\$2,437,742	\$2,437,742
Months of O&M Reserves	9.76	6.27	8.68	8.89	6.00	6.00	6.00	6.00	6.00	6.00
Total FCWWT Balance	\$11,569,361	\$12,170,439	\$13,588,512	\$11,770,857	\$9,857,505	\$7,277,663	\$6,588,817	\$6,955,398	\$5,377,266	\$4,998,609

City of North Ridgeville
 Actual and Predicted Revenue
 Accounts: 670.000.00000 to 680.895.61012
 Alternative 4a(2): \$6.7 Million Loan, \$5 Million Loan and 4% Annual Rate Increase

	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
FUND 670										
670.000.500541 USER CHARGES Total:		\$1,088,631	\$1,615,419	\$2,317,723	\$1,999,040	\$2,019,810	\$2,110,208	\$2,138,800	\$2,216,744	\$2,236,688
Rate increases (%)		4	4	4	4	4	4	4	4	4
Rate increase Revenue (User charges)						\$80,792	\$84,412	\$85,552	\$86,870	\$88,467
670.000.500542 USER CHARGES - INFLATION Total:		\$2,165,640	\$2,920,570	\$3,251,388	\$5,297,846	\$3,055,848	\$3,295,291	\$3,339,514	\$3,432,591	\$3,475,217
Rate increase Revenue (inflation)						\$122,658	\$178,724	\$183,981	\$187,004	\$188,520
670.000.500575 IPI SURCHARGE Total:		\$3,487	\$4,139	\$2,014	\$2,949	\$3,020	\$3,174	\$3,114	\$2,911	\$3,094
670.000.500576 LAB CHARGES Total:		\$24,951	\$45,116	\$8,958	\$25,212	\$34,149	\$32,229	\$33,714	\$31,386	\$31,905
670.000.500579 LEACHATE FEES Total:		\$258,450	\$250,218	\$218,214	\$102,665	\$284,419	\$0	\$0	\$0	\$0
670.000.500580 SEPTIC HAULER FEES Total:		\$0	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670.000.700110 INTEREST INCOME Total:		\$49,606	\$54,423	\$35,808	\$19,195	\$31,146	\$39,286	\$23,402	\$23,232	\$23,637
670.000.800190 RENTAL FEES Total:		\$13,500	\$19,500	\$16,500	\$18,820	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
670.000.800802 OTHER REVENUE Total:		\$32,611	\$31,506	\$43,060	\$5,810	\$28,031	\$29,588	\$28,724	\$27,544	\$24,379
670.000.500800 GOVDEALS AUCTIONS / SALE OF CAP ASSETS Total:		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670 TOTAL		\$4,983,899	\$4,940,297	\$5,914,841	\$5,531,855	\$5,687,891	\$5,638,147	\$5,804,409	\$6,009,585	\$6,089,377
FUND 675										
675.000.700110 INTEREST INCOME Total:		\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$12,229
675.000.900111 BOND PROCEEDS Total:										
675.000.900113 BOND ISSUE PREMIUMS (GAAP) Total:										
675.000.950531 TRANSFERS IN FROM 670 TOTAL:		\$1,406,500	\$930,000	\$700,000	\$0	\$278,119	\$795,990	\$795,990	\$1,194,352	\$1,194,352
675 TOTAL		\$1,421,008	\$966,240	\$719,867	\$7,438	\$286,408	\$896,833	\$893,488	\$1,204,501	\$1,208,681
FUND 680										
680.000.570542 SEWER TAP FEES Total:		\$475,970	\$573,953	\$414,352	\$365,977	\$273,600	\$283,946	\$286,312	\$288,101	\$289,542
680.000.700110 INTEREST INCOME Total:		\$173,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$84,776	\$35,951	\$31,855
Future Bond Proceeds							\$6,700,000	\$5,000,000		
680.000.900111 BOND PROCEEDS Total:										
680.000.900113 BOND ISSUE PREMIUMS (GAAP) Total:										
680.000.900121 BOND PROCEEDS Total:										
680.000.900122 BOND PREMIUMS Total:										
680.000.950531 TRANSFERS IN FROM 670 TOTAL:		\$1,088,000	\$1,570,000	\$975,000	\$1,000,000	\$1,700,434	\$161,832	\$361,968	\$87,249	\$19,611
680 TOTAL		\$1,685,264	\$2,366,888	\$1,439,422	\$1,425,284	\$2,127,196	\$7,216,289	\$7,000,686	\$5,410,112	\$3,890,567

Predicted Revenue
 Future Increased Revenue

City of No. 1 - Ridgely
 Actual and Predicted Expenses
 Accounts: 670 000 00000 to 680 055 00500
 Alternative 4#(25: 56.7 M) Ion. con. 55 Villen. con and 4% Annual Rate Increase

FUND 670	2018	2019	2020	2021	2022 (Estimate)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
SALARY AND WAGES										
670 600 100010	WAGS-SUPPL Total:	\$28,720.96	\$30,828.66	\$32,677.77	\$34,246.48	\$35,700.00	\$37,150.00	\$38,600.00	\$40,050.00	\$41,500.00
670 600 100020	WAGS-STAFF Total:	\$21,767.81	\$23,260.65	\$24,250.00	\$24,971.23	\$25,600.00	\$26,200.00	\$26,800.00	\$27,400.00	\$28,000.00
670 600 100100	FOREMAN Total:	\$70,007.52	\$72,400.04	\$75,000.00	\$77,500.00	\$80,000.00	\$82,500.00	\$85,000.00	\$87,500.00	\$90,000.00
670 600 100110	HS (REPLACE) POSITION Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 100120	DR (HIM) Total:	\$08,143.83	\$8,484.31	\$8,741.13	\$9,000.00	\$9,250.00	\$9,500.00	\$9,750.00	\$10,000.00	\$10,250.00
670 600 100124	HOLIDAY PREMIUM Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 100127	C-CAN OVT Total:	\$51,130.80	\$52,766.76	\$54,402.71	\$56,038.66	\$57,674.61	\$59,310.56	\$60,946.51	\$62,582.46	\$64,218.41
670 600 100128	COMP BENEFITS Total:	\$23,139.27	\$22,795.30	\$22,451.33	\$22,107.36	\$21,763.39	\$21,419.42	\$21,075.45	\$20,731.48	\$20,387.51
670 600 100130	CONSULTANT Total:	\$37,000.00	\$36,000.00	\$35,000.00	\$34,000.00	\$33,000.00	\$32,000.00	\$31,000.00	\$30,000.00	\$29,000.00
670 600 100100	OTHER COM Total:	\$7,331.83	\$4,234.27	\$5,241.73	\$6,249.19	\$7,256.65	\$8,264.11	\$9,271.57	\$10,279.03	\$11,286.49
	SALARY AND WAGES TOTAL	\$1,181,813.29	\$1,237,556.80	\$1,293,429.63	\$1,349,366.29	\$1,405,303.00	\$1,461,239.61	\$1,517,176.22	\$1,573,112.83	\$1,629,049.44
EMPLOYEE FRINGE BENEFITS										
670 600 120125	EMPLOYE' BEN' FRS Total:	\$156,645.27	\$160,496.41	\$164,347.55	\$168,198.69	\$172,049.83	\$175,900.97	\$179,752.11	\$183,603.25	\$187,454.39
670 600 120127	Employee HSA Cont'ib. Total:	\$2,500.00	\$2,250.00	\$2,000.00	\$1,750.00	\$1,500.00	\$1,250.00	\$1,000.00	\$750.00	\$500.00
670 600 120135	TE BENEFIT Total:	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
670 600 130100	INTERIM RES'PT UNCAT'DV Total:	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00
670 600 130170	TRAVEL/TRANSPORTATION Total:	\$2,761.10	\$1,437.54	\$1,120.00	\$800.00	\$500.00	\$200.00	\$0.00	\$0.00	\$0.00
670 600 130130	UNIFORMS Total:	\$6,862.87	\$5,222.76	\$3,582.65	\$1,942.54	\$1,302.43	\$662.32	\$312.21	\$152.10	\$72.09
	EMPLOYEE FRINGE BENEFITS TOTAL	\$174,698.08	\$169,395.25	\$167,270.27	\$164,840.70	\$162,351.83	\$159,862.97	\$157,374.11	\$154,885.25	\$152,396.39
MATERIALS AND SUPPLIES										
670 600 210100	OFFICE SUPPLIES Total:	\$5,866.78	\$7,988.65	\$10,110.51	\$12,232.37	\$14,354.23	\$16,476.09	\$18,597.95	\$20,719.81	\$22,841.67
670 600 211200	OPERATIVE SUPPLIES Total:	\$38,592.38	\$30,738.71	\$46,840.52	\$42,296.94	\$38,750.83	\$47,000.00	\$44,486.28	\$44,738.70	\$44,991.12
670 600 212100	FUEL Total:	\$0.00	\$11,376.00	\$18,700.00	\$17,710.00	\$20,620.00	\$18,000.00	\$11,800.00	\$11,050.00	\$10,300.00
670 600 212155	LAB SUPPLY Total:	\$22,885.37	\$21,363.40	\$28,068.18	\$35,244.93	\$33,605.41	\$33,000.00	\$32,400.00	\$31,800.00	\$31,200.00
670 600 212257	CHEMICALS Total:	\$126,067.78	\$139,724.61	\$115,275.47	\$154,838.80	\$248,302.18	\$210,000.00	\$190,707.38	\$201,133.48	\$222,931.15
670 600 212170	SMALL TOOLS / EQUIPMENT Total:	\$5,127.28	\$5,096.51	\$3,646.51	\$11,111.63	\$8,075.35	\$3,700.00	\$8,226.77	\$9,161.37	\$9,415.88
670 600 212100	OTHER OPERATIVE SUPPLIES Total:	\$3,839.40	\$2,103.28	\$2,270.59	\$1,881.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	MATERIALS AND SUPPLIES TOTAL	\$120,422.82	\$124,993.53	\$124,459.80	\$124,320.31	\$124,539.87	\$123,000.00	\$120,447.03	\$120,746.79	\$121,047.60
CONTRACTUAL SERVICES										
670 600 130150	PHYSICAL EXAM'S Total:	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00
670 600 212100	IND - FUEL Total:	\$17,452.20	\$2,481.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 315110	PHONE Total:	\$1,978.08	\$1,626.36	\$1,871.17	\$2,079.71	\$2,288.00	\$2,496.00	\$2,704.00	\$2,912.00	\$3,120.00
670 600 315120	CELLULAR PHONE DATA Total:	\$2,522.00	\$2,497.32	\$2,472.64	\$2,448.00	\$2,423.32	\$2,398.64	\$2,374.00	\$2,349.32	\$2,324.64
670 600 315130	CELL PHONE / INTERNET / CABLE Total:	\$13,800.00	\$14,116.37	\$14,432.74	\$14,749.11	\$15,065.48	\$15,381.85	\$15,698.22	\$16,014.59	\$16,330.96
670 600 315100	ADVERTISING Total:	\$2,810.42	\$1,757.21	\$71.48	\$1,315.48	\$4,164.12	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
670 600 330120	LEGAL SERVICES Total:	\$2,475.00	\$6,250.00	\$11,125.00	\$15,000.00	\$18,875.00	\$22,750.00	\$26,625.00	\$30,500.00	\$34,375.00
670 600 330130	CONSULTING SERVICES Total:	\$22,000.00	\$16,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 330180	INFORMATION ILC / INACOG Total:	\$30,886.21	\$27,352.45	\$17,045.20	\$10,239.04	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 330190	OTHER PROFESSIONAL SVCS Total:	\$39,037.16	\$27,988.56	\$14,397.42	\$4,457.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 330200	INSURANCE Total:	\$27,771.23	\$33,881.17	\$34,008.67	\$35,861.74	\$37,714.80	\$39,567.86	\$41,420.92	\$43,273.98	\$45,127.04
670 600 330210	INSURANCE - Other Total:	\$11,132.00	\$11,132.00	\$11,132.00	\$11,132.00	\$11,132.00	\$11,132.00	\$11,132.00	\$11,132.00	\$11,132.00
670 600 330245	INT'L SVCS Total:	\$34,383.44	\$27,818.56	\$15,554.11	\$14,550.00	\$10,000.00	\$5,000.00	\$2,818.00	\$2,818.00	\$2,818.00
670 600 330250	D/S SLUDGE PROCESSING Total:	\$300,000.00	\$278,267.10	\$236,483.31	\$240,000.00	\$240,000.00	\$240,000.00	\$240,000.00	\$240,000.00	\$240,000.00
670 600 330260	UTILITIES & SUPPLY Total:	\$1,280.00	\$7,290.00	\$10,882.88	\$6,740.00	\$10,000.00	\$10,000.00	\$9,689.48	\$9,378.47	\$9,067.46
670 600 330300	VEHICLE LEASE Total:	\$1,132.00	\$2,868.31	\$7,384.00	\$7,384.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
670 600 400030	EQUIPMENT LEASING Total:	\$18,632.55	\$4,833.04	\$4,166.00	\$3,817.37	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
	CONTRACTUAL SERVICES TOTAL	\$529,650.13	\$511,025.59	\$465,952.14	\$496,612.50	\$743,928.73	\$802,778.98	\$765,099.06	\$770,081.03	\$775,879.83

City of No. 1 - Ridgely
 Actual and Predicted Expenses
 Accounts: 670 000 00000 to 680 055 00500
 Alternative 4#(25: 56.7 M) Ion. con. 55 Villen. con and 4% Annual Rate Increase

FUND 670	2018	2019	2020	2021	2022 (Estimate)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
UTILITIES										
670 600 310110	ELEC / INC Total:	\$880,303.92	\$721,155.86	\$621,619.45	\$600,786.49	\$600,320.53	\$580,000.00	\$570,000.00	\$560,000.00	\$550,000.00
670 600 310170	WATER / SFWTR Total:	\$5,989.07	\$7,597.74	\$8,844.41	\$8,785.74	\$8,600.00	\$8,500.00	\$8,400.00	\$8,300.00	\$8,200.00
	UTILITIES TOTAL	\$886,292.99	\$728,753.60	\$630,463.86	\$609,572.23	\$608,920.53	\$588,500.00	\$578,400.00	\$568,300.00	\$558,200.00
MAINTENANCE AND REPAIR										
670 600 220100	FACILITIES MAINTENANCE Total:	\$1,26,905.48	\$2,454.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220200	EQUIPMENT REPAIRS Total:	\$215,887.07	\$58,368.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220110	MKT EQUIPMENT REPAIRS Total:	\$11,728.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220120	MKT Equipment Total:	\$115,768.84	\$141,000.00	\$223,385.11	\$258,289.15	\$263,500.00	\$268,770.00	\$274,155.00	\$279,629.11	\$285,200.87
670 600 220130	EQUIPMENT SVCS PLANS Total:	\$7,338.00	\$43,300.00	\$11,800.00	\$18,607.00	\$21,050.35	\$23,100.00	\$25,062.24	\$27,014.30	\$29,066.48
670 600 220210	MKT VEHICLES CITY GARAGE Total:	\$1,105.53	\$2,532.02	\$3,250.00	\$4,253.50	\$5,250.00	\$6,250.00	\$7,250.00	\$8,250.00	\$9,250.00
670 600 220210	MKT EQUIPMENT REPAIRS Total:	\$1,000.00	\$16,146.20	\$9,220.00	\$4,149.12	\$96,860.00	\$126,800.00	\$130,000.00	\$133,000.00	\$136,000.00
670 600 220240	IND SERVICE AGREEMENTS Total:	\$500.00	\$0.00	\$0.00	\$0.00	\$177.50	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220250	MKT Lands & Equip Total:	\$4,500.00	\$12,000.00	\$7,050.00	\$5,000.00	\$20,700.00	\$5,000.00	\$20,200.00	\$31,517.88	\$32,118.24
670 600 220260	MKT OFFICE EQUIPMENT Total:	\$22,000.00	\$16,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 220280	SVCS PLANS OFFICE EQUIP Total:	\$1,136.83	\$0.00	\$0.00	\$0.00	\$392.34	\$1,000.00	\$1,498.77	\$1,997.50	\$2,496.23
670 600 330245	EPA FCS Total:	\$14,188.38	\$9.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 400030	MKT SVCS AGREEMENTS Total:	\$148.38	\$9.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	MAINTENANCE AND REPAIR TOTAL	\$234,372.00	\$396,821.58	\$262,931.84	\$318,855.94	\$443,666.19	\$516,100.00	\$514,364.00	\$569,720.62	\$518,937.72
CAPITAL OUTLAY										
670 600 200250	EQUIPMENT OUTLAY Total:	\$51,255.93	\$48,809.67	\$67,409.94	\$115,025.35	\$367,229.80	\$272,000.00	\$187,000.00	\$175,000.00	\$175,000.00
670 600 200260	CONSTRUCTION / CAPITAL / E-LAB Total:	\$1,088,200.00	\$1,570,000.00	\$1,500,000.00	\$1,200,000.00	\$1,700,433.91	\$1,611,831.87	\$1,611,864.14	\$1,611,864.14	\$1,611,864.14
	CAPITAL OUTLAY TOTAL	\$1,139,455.93	\$1,618,809.67	\$1,567,409.94	\$1,315,025.35	\$1,674,663.71	\$1,483,831.87	\$1,483,864.14	\$1,483,864.14	\$1,483,864.14
OTHER										
670 600 290805	CONDEMNATION FEES Total:	\$3,311.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670 600 200290	OTHER REPAIRS Total:	\$368,331.00	\$0.00	\$361,507.00	\$211,913.00	\$218,270.39	\$226,819.50	\$231,563.00	\$236,509.00	\$241,464.25
	OTHER TOTAL	\$371,642.00	\$150.00	\$361,507.00	\$211,913.00	\$218,270.39	\$226,819.50	\$231,563.00	\$236,509.00	\$241,464.25
TRANSFERS										
670 600 210100	Transfer to 671:	\$700,000.00	\$800,000.00	\$700,000.00	\$0.00	\$78,119.00	\$795,980.00	\$795,980.00		

City of Northridge

Actual and Predicted Expenses

Assessors: 079 699 000000 to 080 695 605500

Alternative 4#12: 56.7 Million Loan, 55 Million Loan and 4% Annual Rate Increase

	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
880 695 415013			\$65,331.50	\$18,618.50	\$56,000.00					
880 695 415014						\$300,000.00				
880 695 415016			\$845,633.53	\$3,188,947.75	\$1,075,408.77					
880 695 420011					\$49,930.00					
880 695 421009						\$270,000.00				
880 695 421010						\$400,000.00				
880 695 510050	\$6,048.00	\$37,828.00			\$26,353.75					
880 695 412710					\$228,800.00	\$280,000.00	\$1,300,000.00			
									\$1,800,000.00	
					\$280,000.00					
										\$700,000.00
889 Subtotal	\$1,341,923.56	\$742,336.79	\$1,039,293.47	\$3,283,550.00	\$2,471,756.32	\$3,320,000.00	\$1,300,000.00	\$5,000,000.00	\$1,800,000.00	\$700,000.00
880 695 605500						\$267,175.83	\$232,000.00	\$130,000.00	\$500,000.00	\$280,000.00
880 TOTAL	\$1,341,923.56	\$742,336.79	\$1,039,293.47	\$3,283,550.00	\$2,938,934.15	\$3,552,000.00	\$1,430,000.00	\$5,500,000.00	\$1,980,000.00	\$770,000.00

- Items added from CP 5 year schedule
- Predicted Expenses
- Future Debt Service / Transfers
- Transfers from 2021
- 2023 Budget

French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

Appendix E: \$6.7 Million Debt in 2023 and 8% Annual Rate Increase Alternative #4b

FCWWTWP Rate Study Evaluation: Actual, Budget, Projected and Updated Projections
Alternative 4b: \$6.7 Million Loan and 8% Annual Rate Increase

Item	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
REVENUES										
User Charges and Surcharges (670)	\$4,551,283	\$4,525,926	\$5,569,688	\$5,296,986	\$5,289,118	\$5,738,611	\$6,150,724	\$6,441,948	\$6,552,756	\$6,731,528
Other Fees and Charges (670)	\$300,368	\$319,343	\$266,285	\$209,655	\$289,587	\$53,403	\$54,828	\$52,299	\$53,059	\$54,467
Connection Charges (680)	\$475,970	\$575,953	\$414,352	\$365,977	\$273,800	\$290,840	\$283,946	\$286,312	\$288,101	\$289,542
Other Income (670)	\$32,641	\$40,605	\$43,060	\$5,819	\$28,031	\$29,588	\$28,724	\$27,544	\$24,379	\$28,165
Interest Income Fund 670	\$46,606	\$54,423	\$35,808	\$19,195	\$31,146	\$39,286	\$23,502	\$23,332	\$23,637	\$24,127
Interest Income Fund 675	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$10,237	\$10,339
Interest Income Fund 680	\$121,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$57,389	\$43,357	\$26,647	\$8,240
Subtotal Revenues	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$6,209,984	\$6,606,610	\$6,884,941	\$6,978,817	\$7,146,408
Loan/Bond Proceeds 680	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$0	\$0	\$0	\$0
TOTAL INCOME	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$12,909,984	\$6,606,610	\$6,884,941	\$6,978,817	\$7,146,408
EXPENSES										
O&M Costs (670)	\$3,858,195	\$3,724,222	\$3,338,345	\$3,793,462	\$4,703,442	\$4,747,165	\$4,653,485	\$4,679,425	\$4,775,342	\$4,875,484
Pay-as-you-go CIP (680)	\$1,341,824	\$742,337	\$1,039,293	\$3,283,550	\$2,938,934	\$8,822,000	\$1,430,000	\$4,400,000	\$1,860,000	\$770,000
Costs 675	\$702,665	\$703,788	\$699,419	\$705,019	\$278,119	\$278,119	\$795,990	\$795,990	\$795,990	\$795,990
TOTAL EXPENSES	\$6,002,783	\$5,170,347	\$5,077,058	\$7,782,031	\$7,920,495	\$14,947,284	\$6,879,475	\$9,875,415	\$7,553,332	\$6,441,474
NET REVENUES	(\$457,113)	\$601,079	\$1,418,072	(\$1,817,654)	(\$1,913,353)	(\$2,037,301)	(\$272,865)	(\$2,990,474)	(\$572,516)	\$704,933
END-OF-YEAR BALANCES										
Transfer Into Fund 675 (from Fund 670)	\$770,000	\$930,000	\$700,000	\$0	\$278,119	\$785,990	\$795,990	\$795,990	\$795,990	\$795,990
Fund 675 Fund Balance	\$894,814	\$1,157,266	\$1,177,714	\$480,133	\$488,422	\$1,011,136	\$1,018,634	\$1,028,783	\$1,039,020	\$1,049,359
Transfer Into Fund 680 (from Fund 670)	\$1,088,000	\$1,570,000	\$975,000	\$1,000,000	\$1,700,834	\$354,373	\$795,332	\$1,021,750	\$1,032,428	\$1,166,813
Fund 680 R/I Fund Balance	\$7,646,624	\$9,269,175	\$9,665,304	\$7,807,038	\$6,895,500	\$4,482,325	\$4,188,993	\$1,140,411	\$907,587	\$1,202,182
Transfer out of Fund 670	(\$1,858,000)	(\$2,500,000)	(\$1,975,000)	(\$1,000,000)	(\$2,044,533)	(\$1,150,343)	(\$1,891,322)	(\$1,817,740)	(\$1,829,418)	(\$1,962,803)
Fund 670 FCWWTWP Fund Balance	\$3,027,923	\$1,743,998	\$2,745,494	\$3,483,686	\$2,373,583	\$2,326,743	\$2,339,713	\$2,387,671	\$2,437,742	\$2,437,742
Months of O&M Reserves	9.76	6.27	8.68	8.89	6.00	6.00	6.00	6.00	6.00	6.00
Total FCWWTWP Balance	\$11,569,361	\$12,170,439	\$13,588,512	\$11,170,857	\$9,857,505	\$7,820,204	\$7,547,339	\$4,556,865	\$3,984,349	\$4,689,283

City of North Ridgeville
 Actual and trend etc Revenue
 Accruals: 670.000.00000 to 680.695.61012
 Alternative 4b: \$6.7 Million Loan and 8% Annual Rate Increase

	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
FUND 670										
670.000.500541 USER CHARGES Total:	\$1,988,634	\$1,615,410	\$2,317,723	\$1,999,040	\$2,019,810	\$2,110,208	\$2,224,910	\$2,358,598	\$2,377,845	\$2,456,690
Rate increases (%)		4	4	4	4	8	8	8	8	8
Rate increase Revenue (User charges)					\$80,782	\$168,824	\$177,993	\$186,688	\$190,228	\$196,535
670.000.500542 USER CHARGES - INFLATION Total:	\$2,565,640	\$2,010,591	\$3,261,946	\$5,297,846	\$3,055,940	\$3,202,211	\$3,410,209	\$3,586,160	\$3,680,211	\$3,776,206
Rate increase Revenue (Inflation)					\$122,644	\$26,728	\$77,815	\$98,494	\$98,161	\$107,097
670.000.500573 IPT SURCHARGE Total:	\$1,487	\$4,109	\$2,014	\$2,949	\$3,020	\$3,174	\$3,114	\$2,911	\$3,094	\$3,124
670.000.500576 LAB CHARGES Total:	\$24,951	\$45,116	\$28,578	\$25,212	\$34,149	\$32,229	\$33,714	\$31,386	\$31,905	\$33,343
670.000.500579 LEACHATE FEES Total:	\$298,460	\$250,218	\$219,214	\$162,665	\$284,419	\$0	\$0	\$0	\$0	\$0
670.000.500580 SEPTIC HAULER FEES Total:	\$0	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670.000.700110 INTEREST INCOME Total:	\$49,606	\$54,423	\$35,808	\$19,195	\$31,146	\$39,286	\$23,502	\$23,332	\$23,637	\$24,127
670.000.800190 RENTAL FEES Total:	\$13,500	\$19,500	\$16,500	\$18,829	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
670.000.800392 OTHER REVENUE Total:	\$32,641	\$40,605	\$43,060	\$5,819	\$28,031	\$29,588	\$28,724	\$27,544	\$24,379	\$28,165
670.000.950390 GOVT/ASL AUCTIONS / SALE OF CAP ASSETS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670 TOTAL	\$4,993,898	\$4,940,297	\$5,914,843	\$5,531,653	\$5,837,891	\$5,850,688	\$6,257,778	\$6,545,124	\$6,653,881	\$6,838,287
FUND 675										
675.000.700110 INFLATION INCOME Total:	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$10,237	\$10,339
675.000.900111 BOND PROCEEDS Total:										
675.000.900113 BOND ISSU PREM (GAAP) Total:										
675.000.550531 TRANSFERS IN FROM 670 Total:	\$1,406,500	\$930,000	\$700,000	\$0	\$278,119	\$795,990	\$795,990	\$795,990	\$795,990	\$795,990
675 TOTAL	\$1,421,008	\$966,240	\$719,867	\$7,438	\$286,408	\$896,633	\$896,633	\$896,633	\$896,633	\$896,633
FUND 680										
680.000.170143 SEWER TAP FEES Total:	\$475,970	\$575,953	\$414,352	\$365,977	\$273,800	\$273,800	\$283,946	\$286,312	\$288,101	\$289,542
680.000.700110 INFLATION INCOME Total:	\$171,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$57,389	\$43,357	\$26,647	\$8,240
Future bond Proceeds							\$6,700,000			
680.000.900111 BOND PROCEEDS Total:										
680.000.900113 BOND ISSU. PREM. (GAAP) Total:										
680.000.900121 BANS PROCEEDS Total:										
680.000.900122 BANS PREMIUMS Total:										
680.000.550531 TRANSFERS IN FROM 670 Total:	\$1,088,000	\$1,570,000	\$975,000	\$1,000,000	\$1,700,834	\$354,373	\$795,332	\$1,021,750	\$1,032,428	\$1,166,813
680 TOTAL	\$1,663,264	\$2,364,888	\$1,435,422	\$2,425,284	\$2,227,396	\$7,496,826	\$1,136,667	\$1,951,419	\$1,347,176	\$1,464,999

Predicted Revenue
 Future Increased Revenue

City of North Reynolds
 Actual and Projected Expenses
 Accounts: 670.600.00000 to 680.655.00500
 All amounts are \$0.7 MI Round one 8% Annual Rate Increase

FUND 670	2018	2019	2020	2021	2022 (Estimated)	2023 (Projected)	2024 (Projected)	2025 (Projected)	2026 (Projected)	2027 (Projected)	
EMPLOYEE WAGES											
670.600.10010	WAGES-SUPER Total:	\$1,857,720.94	\$1,929,828.96	\$1,997,777.77	\$1,122,646.18	\$1,309,100.00	\$212,100.00	\$238,169.00	\$225,036.80	\$231,767.00	\$239,720.72
670.600.10012	WAGES-SUM 1 Total:	\$1,211,871.81	\$1,268,296.63	\$1,318,250.10	\$1,194,671.13	\$1,426,800.00	\$1,139,500.00	\$1,143,088.00	\$1,176,211.00	\$1,186,882.50	\$1,198,863.59
670.600.10015	PORTMAN Total:	\$70,007.57	\$174,400.04	\$0.00	\$0.00	\$146,800.00	\$100,000.00	\$116,800.00	\$109,744.00	\$174,836.37	\$180,881.41
670.600.10017	RETIRE SEPARATION Total:	\$0.00	\$41,717.68	\$41,716.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.600.10020	OV-110M1 Total:	\$68,153.83	\$45,884.31	\$50,479.13	\$1,036.84	\$50,000.00	\$60,000.00	\$61,800.00	\$63,652.82	\$65,230.53	\$66,730.53
670.600.10024	HOURLY PREMIUM Total:	\$0.00	\$0.00	\$5,996.67	\$1,407.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.600.10027	CT-CASH OUT Total:	\$51,139.60	\$48,766.76	\$42,716.51	\$23,586.46	\$88,000.00	\$25,000.00	\$25,792.00	\$26,532.50	\$27,319.18	\$28,137.72
670.600.10028	COMP ONSHARES Total:	\$23,139.47	\$22,792.50	\$19,289.60	\$8,108.42	\$25,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$31,230.00
670.600.10030	LONGEVITY Total:	\$17,000.00	\$36,061.00	\$13,000.00	\$16,700.00	\$18,100.00	\$27,500.00	\$28,375.00	\$29,174.78	\$30,000.00	\$30,951.64
670.600.10030	OT-ER COMP Total:	\$4,134.83	\$4,234.27	\$5,241.73	\$3,085.41	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
670.600.10030	SALARY AND WAGES TOTAL	\$1,161,813.29	\$1,237,556.80	\$1,256,439.63	\$1,409,366.29	\$1,192,000.00	\$1,253,700.00	\$1,291,311.00	\$1,330,690.30	\$1,365,951.14	\$1,411,650.40
EMPLOYEE BENEFITS											
670.600.12015	EMPLOYE - BENEFITS Total:	\$356,645.27	\$350,496.41	\$1,212,313.78	\$134,218.14	\$360,538.42	\$373,200.00	\$366,526.25	\$367,761.77	\$366,113.68	\$373,114.10
670.600.12017	Employee USA Cont. B. Total:	\$7,500.00	\$7,250.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
670.600.12015	RETIREMENT Total:	\$20,000.00	\$20,000.00	\$19,576.38	\$18,721.91	\$20,500.00	\$22,500.00	\$22,135.50	\$23,000.00	\$24,500.00	\$25,000.00
670.600.13010	MEMBERSHIP/DC/401K Total:	\$5,242.20	\$2,164.00	\$1,384.00	\$3,676.01	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
670.600.13010	TRAVEL/TRANSPORTATION Total:	\$7,761.10	\$7,413.54	\$17,500.00	\$5.18	\$7,011.75	\$1,500.00	\$1,274.24	\$881.31	\$1,178.91	\$1,421.86
670.600.13010	UNIFORMS Total:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
670.600.13010	EMPLOYEE BENEFITS TOTAL	\$574,609.88	\$569,351.25	\$2,222,228.27	\$224,000.70	\$524,000.70	\$541,156.00	\$541,366.75	\$541,116.21	\$542,600.20	\$549,075.62
MATERIALS AND SUPPLIES											
670.600.21010	OFFICE SUPPLIES Total:	\$5,000.00	\$2,988.63	\$4,011.03	\$4,788.53	\$6,424.72	\$4,360.00	\$6,197.49	\$4,422.00	\$4,529.78	\$4,481.48
670.600.21100	OPERATIVE SUPPLIES Total:	\$18,500.00	\$20,500.00	\$48,000.00	\$41,996.94	\$28,000.00	\$47,000.00	\$47,000.00	\$47,000.00	\$47,000.00	\$47,000.00
670.600.21210	FUEL Total:	\$9,875.83	\$11,375.97	\$15,750.00	\$12,771.50	\$10,000.00	\$11,837.70	\$11,031.38	\$11,269.07	\$11,269.07	\$11,269.07
670.600.21220	LUBS/PAV. Total:	\$22,800.37	\$21,364.40	\$28,081.18	\$35,244.03	\$33,600.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
670.600.21230	CONTRACTS Total:	\$1,760,000.00	\$1,760,000.00	\$1,760,000.00	\$1,760,000.00	\$1,760,000.00	\$1,760,000.00	\$1,760,000.00	\$1,760,000.00	\$1,760,000.00	\$1,760,000.00
670.600.21230	SMALL TOOLS / EQUIPMENT Total:	\$5,127.28	\$5,096.51	\$16,614.54	\$11,134.03	\$8,075.35	\$10,000.00	\$9,206.77	\$9,461.34	\$9,461.34	\$9,461.34
670.600.21230	OT-ER OPH/MAINT SUPPLIES Total:	\$3,839.40	\$3,153.28	\$2,270.00	\$1,684.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.600.21230	MATERIALS AND SUPPLIES TOTAL	\$210,422.82	\$214,933.83	\$241,459.80	\$261,920.31	\$245,539.87	\$231,000.00	\$230,447.03	\$230,746.79	\$231,647.00	\$232,292.92
CONTRACTUAL SERVICES											
670.600.31010	PHYSICAL SVCS Total:	\$757.00	\$740.00	\$1,810.00	\$808.00	\$542.00	\$600.00	\$551.21	\$552.86	\$552.86	\$552.86
670.600.31100	IND. MAINT Total:	\$17,452.20	\$27,810.00	\$1,120.55	\$0.00	\$2,500.00	\$0.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00
670.600.31110	PHONE Total:	\$1,978.88	\$1,626.36	\$1,891.17	\$2,078.21	\$5,000.00	\$8,000.00	\$8,000.00	\$8,230.36	\$8,230.36	\$8,230.36
670.600.31120	CT. LINE SERVICE/FIBER/PLANT Total:	\$2,500.00	\$2,497.32	\$2,600.00	\$3,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
670.600.31130	NETWORK/INTER-ET/CABLE Total:	\$18,877.85	\$16,115.97	\$17,878.88	\$18,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00
670.600.31200	ADVERTISING Total:	\$2,810.82	\$1,757.25	\$715.46	\$3,835.43	\$4,364.12	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
670.600.31300	IT/CA SERVICES Total:	\$2,475.00	\$6,250.00	\$1,155.00	\$1,470.00	\$29,225.00	\$10,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
670.600.31310	CONTRACTS SERVICES Total:	\$28,000.00	\$16,700.00	\$0.00	\$0.00	\$55,000.00	\$15,000.00	\$17,300.00	\$18,730.00	\$19,262.32	\$19,262.32
670.600.31310	INFORMA. SYS. LIC. MAINT/OT Total:	\$30,888.21	\$27,932.45	\$17,945.20	\$30,239.04	\$55,000.00	\$67,000.00	\$68,340.00	\$69,000.00	\$71,100.00	\$72,522.99
670.600.31310	OT-ER PROF. PERSONAL SVCS Total:	\$19,037.16	\$17,986.56	\$14,747.42	\$4,457.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
670.600.31400	INSURANCE Total:	\$27,771.93	\$33,881.17	\$34,000.00	\$38,801.74	\$45,000.00	\$36,000.00	\$39,721.45	\$41,173.21	\$41,533.94	\$42,024.96
670.600.31400	INSUR. SVCS Total:	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00
670.600.31405	INT. SVCS Total:	\$34,383.44	\$27,810.56	\$16,576.13	\$14,540.00	\$52,875.00	\$55,000.00	\$52,819.00	\$52,819.00	\$52,819.00	\$52,819.00
670.600.31410	OT-ER SVCS/PROF SVCS Total:	\$100,000.00	\$78,767.10	\$71,480.31	\$74,000.00	\$320,000.00	\$340,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00
670.600.31410	LICENSES & SUPPORT Total:	\$17,800.00	\$7,240.00	\$10,838.58	\$5,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
670.600.31410	POSTAL SVCS Total:	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00
670.600.40010	FOURPM SVCS Total:	\$18,635.55	\$4,833.04	\$4,166.00	\$1,918.79	\$40,100.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
670.600.40010	CONTRACTUAL SERVICES TOTAL	\$529,650.13	\$511,075.59	\$455,952.14	\$496,612.50	\$743,928.73	\$803,778.09	\$765,699.06	\$770,641.03	\$776,879.83	\$778,162.87

City of North Reynolds
 Actual and Projected Expenses
 Accounts: 670.680.00000 to 680.655.00500
 All amounts are \$0.7 MI Round one 8% Annual Rate Increase

FUND 680	2018	2019	2020	2021	2022 (Estimated)	2023 (Projected)	2024 (Projected)	2025 (Projected)	2026 (Projected)	2027 (Projected)	
UTILITIES											
670.680.31010	ELEC. LIC. Total:	\$800,243.92	\$737,110.66	\$621,614.95	\$656,984.40	\$880,235.53	\$1,000,000.00	\$1,100,000.00	\$1,211,000.00	\$1,292,371.60	\$1,372,071.34
670.680.31010	WATER / SEWER Total:	\$5,989.02	\$7,597.24	\$2,844.31	\$4,285.74	\$6,000.00	\$9,100.00	\$8,219.83	\$8,641.44	\$8,865.01	\$9,085.61
670.680.31010	UTILITIES TOTAL	\$806,232.94	\$744,707.90	\$624,459.26	\$661,270.14	\$886,235.53	\$1,009,100.00	\$1,108,219.83	\$1,219,641.44	\$1,301,236.61	\$1,381,156.95
MAINTENANCE AND REPAIR											
670.680.22010	FACILITY MAINTENANCE Total:	\$1,296,965.88	\$2,464,388.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.680.22020	EQUIP MAINT / REPAIRS Total:	\$115,887.07	\$58,308.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.680.22010	MAINT EQUIP / GARAGE Total:	\$1,179.28	\$1,179.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.680.22010	MIS. Equipment Total:	\$116,768.84	\$114,000.00	\$223,385.33	\$236,289.35	\$263,300.00	\$268,776.00	\$274,345.00	\$279,829.31	\$285,200.00	\$290,580.00
670.680.22010	EQUIPMENT SERV. & A.V. Total:	\$7,318.00	\$43,370.00	\$1,180.00	\$18,607.00	\$71,050.15	\$73,100.00	\$74,562.00	\$76,032.00	\$77,574.00	\$79,125.78
670.680.22020	MIS. VEHICLES CITY GARAGE Total:	\$1,105.53	\$2,510.00	\$3,250.00	\$2,853.50	\$2,500.00	\$2,714.00	\$2,567.25	\$2,621.77	\$2,672.79	\$2,692.79
670.680.22010	MIS. EQUIPMENT Total:	\$1,000.00	\$1,100.00	\$2,200.00	\$4,100.12	\$60,000.00	\$20,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
670.680.22010	IND. SERVICE AGREEMENTS Total:	\$500.00	\$0.00	\$0.00	\$0.00	\$172.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670.680.22010	MIS. LUBS & OILS Total:	\$145,000.00	\$145,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00
670.680.22010	MIS. OILS / SUPPLIES Total:	\$1,126.83	\$0.00	\$0.00	\$0.00	\$180.24	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00
670.680.22010	FPA SVCS Total:	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00
670.680.22010	MAINT SVCS AGREEMENTS Total:	\$148.18	\$8.93	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
670.680.22010	CONTRACTS SVCS Total:	\$8,376.50	\$8,376.50	\$1,948.14	\$8,170.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
670.680.22010	MAINTENANCE AND REPAIR TOTAL	\$234,372.09	\$399,821.58	\$262,931.84	\$318,855.94	\$433,605.19	\$539,100.00	\$531,364.06	\$569,720.62	\$581,533.72	\$597,162.04
CAPITAL OUTLAY											
670.680.40010	EQUIPMENT OUTLAY Total:	\$51,255.93	\$48,840.67	\$67,409.54	\$135,0						

French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

Appendix F: \$6.7 Million Debt in 2023, \$4 Million Debt in 2025, 8% Annual Rate Increase in 2023 and 4% Annual Rate Increase in 2024 - 2027 Alternative #4c

FCWWT Rate Study Evaluation: Actual, Budget, Projected and Updated Projections
Alternative 4c: \$6.7 Million Loan, \$4 Million Loan and 8% Rate Increase in 2023 with 4% Annual Rate Increase in 2024 - 2027

Item	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
REVENUES										
User Charges and Surcharges (670)	\$4,551,283	\$4,525,926	\$5,569,688	\$5,296,986	\$5,289,118	\$5,738,611	\$5,922,920	\$5,961,702	\$5,997,807	\$6,099,024
Other Fees and Charges (670)	\$300,368	\$319,343	\$266,285	\$209,655	\$289,587	\$53,403	\$54,828	\$52,299	\$53,059	\$54,467
Connection Charges (680)	\$475,970	\$573,953	\$414,352	\$365,977	\$273,600	\$290,840	\$283,946	\$286,312	\$288,101	\$289,542
Other Income (670)	\$32,641	\$40,605	\$43,060	\$5,819	\$28,031	\$29,388	\$28,724	\$27,544	\$24,379	\$28,165
Interest Income Fund 670	\$46,606	\$54,423	\$35,808	\$19,195	\$31,146	\$39,285	\$23,502	\$23,332	\$23,637	\$24,127
Interest Income Fund 675	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$11,831	\$13,534
Interest Income Fund 680	\$121,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$57,389	\$42,218	\$40,369	\$38,662
Subtotal Revenues	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$6,209,984	\$6,378,805	\$6,403,556	\$6,439,183	\$6,542,521
Loan/Bond Proceeds 680	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$0	\$4,000,000	\$0	\$0
TOTAL INCOME	\$5,545,669	\$5,771,426	\$6,495,130	\$5,964,377	\$6,007,142	\$12,909,984	\$6,378,805	\$10,403,556	\$6,439,183	\$6,542,521
EXPENSES										
O&M Costs (670)	\$3,858,195	\$3,724,222	\$3,338,345	\$3,793,462	\$4,703,442	\$4,747,165	\$4,653,485	\$4,679,425	\$4,775,342	\$4,875,484
Pay-as-you-go CIP (680)	\$1,341,824	\$742,337	\$1,039,293	\$3,283,550	\$2,938,934	\$8,922,000	\$1,430,000	\$4,400,000	\$1,880,000	\$770,000
Costs 675	\$702,665	\$703,788	\$699,419	\$705,019	\$278,119	\$278,119	\$795,990	\$795,990	\$1,114,680	\$1,114,680
TOTAL EXPENSES	\$6,002,783	\$5,170,347	\$5,077,058	\$7,782,031	\$7,920,495	\$14,947,284	\$6,879,475	\$9,875,415	\$7,870,022	\$6,760,164
NET REVENUES	\$(457,113)	\$601,079	\$1,418,072	\$(1,817,654)	\$(1,913,353)	\$(2,037,301)	\$(500,670)	\$528,141	\$(1,430,839)	\$(217,644)
END-OF-YEAR BALANCES										
Transfer into Fund 675 (from Fund 670)	\$770,000	\$930,000	\$700,000	\$0	\$278,119	\$785,990	\$795,990	\$1,114,680	\$1,114,680	\$1,114,680
Fund 675 Fund Balance	\$894,814	\$1,157,266	\$1,177,714	\$480,133	\$488,422	\$1,011,136	\$1,018,634	\$1,347,473	\$1,359,303	\$1,372,837
Transfer into Fund 680 (from Fund 670)	\$1,088,000	\$1,570,000	\$975,000	\$1,000,000	\$1,700,834	\$354,373	\$567,528	\$222,815	\$150,789	\$215,648
Fund 680 R/I Fund Balance	\$7,646,624	\$9,269,175	\$9,665,304	\$7,807,038	\$6,995,500	\$4,482,325	\$3,961,188	\$4,112,532	\$2,619,791	\$2,388,643
Transfer out of Fund 670	\$(1,858,000)	\$(2,500,000)	\$(1,975,000)	\$(1,000,000)	\$(2,044,533)	\$(1,150,343)	\$(1,383,818)	\$(1,137,494)	\$(1,273,469)	\$(1,330,299)
Fund 670 FCWWT Fund Balance	\$3,027,923	\$1,743,998	\$2,745,494	\$3,483,686	\$2,373,588	\$2,326,743	\$2,339,713	\$2,387,671	\$2,437,742	\$2,437,742
Months of O&M Reserves	9.76	6.27	8.68	8.89	6.00	6.00	6.00	6.00	6.00	6.00
Total FCWV Balance	\$11,569,361	\$12,170,439	\$13,588,512	\$11,770,857	\$9,857,505	\$7,820,204	\$7,319,534	\$7,847,676	\$6,416,836	\$6,199,153

City of North Ridgeville
 Actual and Predicted Revenue
 Accounts: 670.000.00000 to 680.095.61012

	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
FUND 670										
670.000.500541 USER CHARGES Total:	\$1,088,631	\$1,615,419	\$2,317,723	\$1,999,040	\$2,019,810	\$2,110,208	\$2,234,910	\$2,267,822	\$2,280,330	\$2,312,150
Rate increases (%)	4	4	4	4	4	4	4	4	4	4
Rate increase Revenue (User charges)					\$80,792	\$168,824	\$88,996	\$80,713	\$80,376	\$92,488
670.000.500542 USER CHARGES - INFLATION Total:	\$2,165,640	\$2,010,507	\$3,251,386	\$5,297,846	\$3,055,848	\$3,203,231	\$3,430,205	\$3,484,585	\$3,577,740	\$3,527,268
Rate increase Revenue (inflation)					\$132,658	\$278,238	\$138,808	\$138,868	\$140,308	\$147,092
670.000.500573 IPI SURCHARGE Total:	\$3,487	\$4,139	\$2,014	\$2,949	\$3,020	\$3,174	\$3,114	\$2,911	\$3,094	\$3,122
670.000.500576 LAB CHARGES Total:	\$24,951	\$45,116	\$8,958	\$25,212	\$34,149	\$32,229	\$33,714	\$31,386	\$31,905	\$33,343
670.000.500579 LEACHATE FEES Total:	\$258,450	\$250,218	\$218,214	\$102,665	\$284,429	\$0	\$0	\$0	\$0	\$0
670.000.500580 SEPTIC HAULER FEES Total:	\$0	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670.000.700110 INTEREST INCOME Total:	\$49,606	\$54,423	\$35,808	\$19,195	\$31,146	\$39,286	\$23,502	\$23,332	\$23,637	\$24,127
670.000.800190 RENTAL FEES Total:	\$13,500	\$19,500	\$16,500	\$18,629	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
670.000.800802 OTHER REVENUE Total:	\$32,641	\$40,605	\$43,060	\$5,819	\$28,031	\$29,388	\$28,724	\$27,544	\$24,379	\$28,165
670.000.900800 GOVDEALS AUCTIONS / SALE OF CAP ASSETS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670 TOTAL	\$4,983,899	\$4,940,297	\$5,914,841	\$5,531,855	\$5,887,891	\$5,890,698	\$6,079,673	\$6,084,878	\$6,098,883	\$6,265,783
FUND 675										
675.000.700110 INTEREST INCOME Total:	\$14,508	\$36,240	\$19,867	\$7,438	\$8,289	\$4,843	\$7,498	\$10,149	\$11,831	\$13,534
675.000.900111 BOND PROCEEDS Total:	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$0	\$4,000,000	\$0	\$0
675.000.900113 BOND ISSUE PREMIUMS (GAAP) Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000.950531 TRANSFERS IN FROM 670 TOTAL:	\$1,406,500	\$930,000	\$700,000	\$0	\$278,119	\$785,990	\$795,990	\$1,114,680	\$1,114,680	\$1,114,680
675 TOTAL	\$1,421,008	\$966,240	\$719,867	\$7,438	\$746,408	\$786,833	\$810,488	\$1,129,829	\$1,129,510	\$1,129,314
FUND 680										
680.000.570542 SEWER TAP FEES Total:	\$475,970	\$573,953	\$414,352	\$365,977	\$273,600	\$273,600	\$280,440	\$286,312	\$288,101	\$289,542
680.000.700110 INTEREST INCOME Total:	\$171,294	\$221,835	\$146,070	\$59,307	\$87,362	\$74,013	\$57,389	\$42,218	\$40,369	\$38,662
Future Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$4,000,000	\$0	\$0
680.000.900111 BOND PROCEEDS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$6,700,000	\$4,000,000	\$0	\$0
680.000.900113 BOND ISSUE PREMIUMS (GAAP) Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680.000.900121 BOND PROCEEDS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680.000.900122 BOND PREMIUMS Total:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680.000.950531 TRANSFERS IN FROM 670 TOTAL:	\$1,088,000	\$1,570,000	\$975,000	\$1,000,000	\$1,700,834	\$354,373	\$567,528	\$222,815	\$150,789	\$215,648
680 TOTAL	\$1,665,264	\$2,366,888	\$1,435,422	\$1,425,284	\$2,127,196	\$7,496,820	\$908,862	\$4,551,344	\$487,259	\$338,212

Predicted Revenue
 Future Increased Revenue

City of North Reynolds
 Actual and Projected Expenses
 Accounts: 670,680,000.00 to 680,655,000.00
 All amounts in \$6.7 Million (non-54 V1 for Loan and 85% Rate increase) - 2023 with 4% Annual Rate increase in 2024 - 2027

FUND 670	2023	2024	2025	2026	2027	2023 (Estimated)	2024 (Projected)	2025 (Projected)	2026 (Projected)	2027 (Projected)
EMPLOYEE WAGES										
670-680-100010	WAGES-SUPER Total:	\$1,859,720.94	\$1,929,828.96	\$1,999,717.72	\$2,069,606.48	\$1,909,300.00	\$2,022,300.00	\$2,135,300.00	\$2,248,300.00	\$2,361,300.00
670-680-100020	WAGES-SUM Total:	\$1,821,467.81	\$1,892,296.63	\$1,962,185.39	\$2,032,074.15	\$1,882,400.00	\$1,995,400.00	\$2,108,400.00	\$2,221,400.00	\$2,334,400.00
670-680-100105	PORTMAN Total:	\$70,007.57	\$71,400.04	\$72,792.51	\$74,185.00	\$70,000.00	\$71,400.00	\$72,800.00	\$74,200.00	\$75,600.00
670-680-100117	RETIRE-SEPARATION Total:	\$0.00	\$41,717.68	\$83,435.36	\$125,153.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670-680-100120	DU-UNEMP. Total:	\$68,153.83	\$69,884.31	\$71,614.79	\$73,345.27	\$68,000.00	\$69,800.00	\$71,600.00	\$73,400.00	\$75,200.00
670-680-100174	HOURLY PRIMEVALY Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
670-680-100217	CT-CASH OUT Total:	\$51,139.60	\$48,766.76	\$46,393.91	\$43,921.06	\$50,000.00	\$47,500.00	\$45,000.00	\$42,500.00	\$40,000.00
670-680-100218	COMP-OBSESSIVE Total:	\$23,139.47	\$22,792.50	\$22,445.53	\$22,098.56	\$23,000.00	\$22,500.00	\$22,000.00	\$21,500.00	\$21,000.00
670-680-100118	LONGEVITY Total:	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00
670-680-100490	OT-ER COMP Total:	\$4,334.83	\$4,334.27	\$4,333.71	\$4,333.15	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
SALARY AND WAGES TOTAL										
		\$1,151,813.29	\$1,237,556.60	\$1,323,299.91	\$1,409,043.29	\$1,192,000.00	\$1,287,700.00	\$1,373,400.00	\$1,459,100.00	\$1,544,800.00
EMPLOYEE BENEFITS										
670-680-120125	EMPLOYE - BENEFITS Total:	\$356,645.27	\$369,496.41	\$382,347.55	\$395,198.69	\$360,538.42	\$373,389.56	\$386,240.70	\$399,091.84	\$411,942.98
670-680-130177	Employee USA Cont. B. Total:	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
670-680-120255	RETIREMENT Total:	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
670-680-130100	MEMBERSHIP/DC/CA/401k Total:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
670-680-130170	TRAVEL/TRANSPORTATION Total:	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
670-680-130150	UNIFORMS Total:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
EMPLOYEE BENEFITS TOTAL										
		\$574,690.88	\$591,992.81	\$609,297.50	\$626,602.19	\$588,076.42	\$604,889.56	\$621,740.70	\$638,591.84	\$655,443.98
MATERIALS AND SUPPLIES										
670-680-210100	OFFICE SUPPLIES Total:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
670-680-211100	OPERATIVE SUPPLIES Total:	\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00
670-680-212100	FUEL Total:	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
670-680-212105	LUB. SUPP. Total:	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00
670-680-212170	CONTRACTS Total:	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
670-680-212170	SMALL TOOLS / EQUIPMENT Total:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
670-680-212100	OT-ER COMP Total:	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
MATERIALS AND SUPPLIES TOTAL										
		\$210,422.82	\$214,993.83	\$219,564.84	\$224,135.85	\$214,538.87	\$219,109.88	\$223,680.89	\$228,251.90	\$232,822.91
CONTRACTUAL SERVICES										
670-680-130150	PHYSICAL SVCS Total:	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00	\$757.00
670-680-212100	IND. MAINT. Total:	\$17,452.28	\$17,452.28	\$17,452.28	\$17,452.28	\$17,452.28	\$17,452.28	\$17,452.28	\$17,452.28	\$17,452.28
670-680-315110	PHONE Total:	\$1,978.86	\$1,978.86	\$1,978.86	\$1,978.86	\$1,978.86	\$1,978.86	\$1,978.86	\$1,978.86	\$1,978.86
670-680-315120	CT. LINE SERVICE/FIBER/TAPE Total:	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
670-680-315110	NETWORK / INTERNET / CABLE Total:	\$18,877.85	\$18,877.85	\$18,877.85	\$18,877.85	\$18,877.85	\$18,877.85	\$18,877.85	\$18,877.85	\$18,877.85
670-680-315100	ADVERTISING Total:	\$2,810.82	\$2,810.82	\$2,810.82	\$2,810.82	\$2,810.82	\$2,810.82	\$2,810.82	\$2,810.82	\$2,810.82
670-680-330170	IT/CA SERVICES Total:	\$9,475.00	\$9,475.00	\$9,475.00	\$9,475.00	\$9,475.00	\$9,475.00	\$9,475.00	\$9,475.00	\$9,475.00
670-680-330130	OPERATIONAL SERVICES Total:	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00
670-680-330180	INSURANCE Total:	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
670-680-340100	INSURANCE Total:	\$27,713.93	\$27,713.93	\$27,713.93	\$27,713.93	\$27,713.93	\$27,713.93	\$27,713.93	\$27,713.93	\$27,713.93
670-680-340100	DUPLICATE SUPPLIES Total:	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00
670-680-340140	INT. SVCS Total:	\$34,383.44	\$34,383.44	\$34,383.44	\$34,383.44	\$34,383.44	\$34,383.44	\$34,383.44	\$34,383.44	\$34,383.44
670-680-330150	DYS SUPPLIES/PROCESING Total:	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
670-680-330160	UTILITIES & SUPPORT Total:	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
670-680-330140	POSTAGE Total:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
670-680-400030	FOURPM VOUCHERS Total:	\$18,635.55	\$18,635.55	\$18,635.55	\$18,635.55	\$18,635.55	\$18,635.55	\$18,635.55	\$18,635.55	\$18,635.55
CONTRACTUAL SERVICES TOTAL										
		\$529,650.13	\$534,075.59	\$538,501.05	\$542,926.51	\$533,928.73	\$538,354.19	\$542,780.65	\$547,206.11	\$551,631.57

City of North Reynolds
 Actual and Projected Expenses
 Accounts: 670,680,000.00 to 680,655,000.00
 All amounts in \$6.7 Million (non-54 V1 for Loan and 85% Rate increase) - 2023 with 4% Annual Rate increase in 2024 - 2027

FUND 670	2023	2024	2025	2026	2027	2023 (Estimated)	2024 (Projected)	2025 (Projected)	2026 (Projected)	2027 (Projected)
UTILITIES										
670-680-310110	ELECTRIC Total:	\$800,243.92	\$837,106.66	\$874,016.45	\$910,926.24	\$800,243.92	\$837,106.66	\$874,016.45	\$910,926.24	\$947,836.03
670-680-310120	WATER / SEWER Total:	\$5,989.02	\$7,597.24	\$9,205.46	\$10,813.68	\$6,000.00	\$7,608.22	\$9,216.44	\$10,824.66	\$12,432.88
UTILITIES TOTAL										
		\$806,232.94	\$844,703.90	\$883,221.91	\$921,739.92	\$806,243.92	\$844,714.88	\$883,232.89	\$921,750.90	\$960,268.91
MAINTENANCE AND REPAIR										
670-680-220100	FACILITY MAINTENANCE Total:	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
670-680-220200	EQUIPMENT REPAIRS Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220110	MAINT. EQUIPMENT GARAGE Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220120	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220130	EQUIPMENT SUPPLIES Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220210	MAINT. VEHICLES CITY GARAGE Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220220	MAINT. VEHICLES Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220230	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220240	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220250	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220260	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220270	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220280	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220290	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220300	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220310	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220320	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220330	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220340	MAINT. EQUIPMENT Total:	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07	\$115,887.07
670-680-220350	MAINT. EQUIPMENT Total:	\$115,887.07	\$115							

City of North Ridgeville

Actual and Predicted Expenses

Assessors: 8731.680.000000 to 880.0000.005500

All cumulative 41.56.7 Million (over 54.51 for Loan and 85% Rate increase) - 2023 with 4% Annual Rate increase in 2024 - 2027

	2018	2019	2020	2021	2022 (Estimated)	2023 (Predicted)	2024 (Predicted)	2025 (Predicted)	2026 (Predicted)	2027 (Predicted)
880.695.415013			\$65,331.50	\$18,618.50	\$56,000.00					
880.695.410014						\$900,000.00				
880.695.410016			\$895,633.53	\$3,188,947.75	\$1,625,408.72					
880.695.420011					\$49,930.00					
880.695.710000						\$270,000.00				
880.695.421010					\$26,353.75	\$800,000.00				
880.695.510000	\$6,048.00	\$27,828.00								
880.695.715710					\$258,600.00	\$380,000.00	\$1,300,000.00			
									\$1,800,000.00	
					\$780,000.00					
										\$700,000.00
	\$636,500.00									
699 Subtotal	\$1,341,923.56	\$742,336.79	\$1,039,293.47	\$3,283,550.00	\$2,671,756.32	\$9,620,000.00	\$1,300,000.00	\$4,000,000.00	\$4,800,000.00	\$700,000.00
880.695.007500						\$502,000.00	\$130,000.00	\$400,000.00	\$380,000.00	\$70,000.00
880 TOTAL	\$1,341,923.56	\$742,336.79	\$1,039,293.47	\$3,283,550.00	\$2,938,934.15	\$9,922,000.00	\$1,430,000.00	\$4,400,000.00	\$4,980,000.00	\$770,000.00

- Items added from CIP 5 year schedule
- Predicted Expenses
- Future Debt Service / Transfers
- Transfers from 2021
- 2023 Budget

French Creek WWTP Rate Study Update

City of North Ridgeville, Ohio

