



**RHODE ISLAND PUBLIC UTILITIES COMMISSION
DOCKET NO. 24-30-WW**

REBUTTAL TESTIMONY

OF

**HAROLD J. SMITH
RAFTELIS FINANCIAL CONSULTING, INC.**

IN SUPPORT OF

**THE CITY OF NEWPORT, UTILITIES DEPARTMENT, WATER DIVISION
APPLICATION TO CHANGE RATES**

NOVEMBER 26, 2024

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is Harold J. Smith and my business address is 383 Corona Street, Denver,
4 Colorado 80218.

5

6 **Q. Are you the same Harold Smith who submitted pre-filed direct testimony in this
7 Docket?**

8 A. Yes, I am.

9

10 **Q. What is the purpose of this testimony?**

11 A. I would like to respond to certain points or conclusions made in the pre-filed
12 testimony filed by the Division of Public Utilities and Carriers (“Division”); the
13 Portsmouth Water and Fire District (“Portsmouth”); and, the Town of Middletown
14 (“Middletown”). I will address some of the points raised in these testimonies, and Mr.
15 Schultz will address certain issues in his rebuttal testimony as well.

16

17 **Q. Did you review the testimony submitted by the Division, Portsmouth, and
18 Middletown with regard to Newport’s rate filing in this Docket?**

19 A. Yes. I reviewed the testimony submitted by Messrs. Morgan and Mierzwa on behalf
20 of the Division; Mr. Mumm on behalf of Portsmouth; and, Mr. Russell on behalf of
21 Middletown.

22

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25

1 **Q: How would you like to address the issues presented in the testimony prepared by**
2 **these witnesses on behalf of the other parties to this case?**

3 A. I will address the testimony of each expert in turn, in the following order: Mr. Mumm;
4 Mr. Morgan; and, Mr. Russell. Mr. Mierzwa did not suggest any changes to the cost of
5 service in his testimony. I will then address the revisions I made to the model.

6

7 **II. Portsmouth Direct Testimony**

8 **Q. Please summarize Mr. Mumm's testimony on behalf of Portsmouth.**

9 A. Mr. Mumm's recommendations include:

- 10 1. Eliminating the Electricity, Chemical and Revenue Reserve restricted accounts
11 and that the balances in those accounts be deposited in Newport's unrestricted
12 operating reserve;
- 13 2. Allowing Newport sufficient rates to maintain an unrestricted reserve balance
14 equal to 135 days O&M expenses;
- 15 3. Transferring the Capital restricted account into an interest bearing account;
- 16 4. Reducing the annual funding to the Debt Service restricted account;
- 17 5. Reducing the requested annual funding for the Retiree Insurance Restricted
18 account;
- 19 6. Placing Electricity and Chemical expenses on a "rate rider"; and,
- 20 7. Requiring Newport to seek Commission approval for each of its proposed step
21 increases before the increases are implemented.

22

23 Mr. Mumm also provided some general commentary about Newport's requested
24 increases in O&M expenses, but does not suggest any revisions to requested expenses.

25

26

1 **Q. Do you agree with any of Mr. Mumm’s recommended changes?**

2 A. Yes, I agree with Mr. Mumm’s recommendation to eliminate the Electricity,
3 Chemicals and Revenue Reserve restricted accounts. These accounts were set up at a
4 time when Newport was struggling to manage its expenses and they are no longer
5 needed. I also agree that the balance in these accounts should be deposited in
6 Newport’s unrestricted operating reserve where they can be used as needed to meet
7 electricity and chemical expenses as well as other unforeseen expenses that may arise.

8

9 In addition, I agree that rates approved by the Commission should allow Newport to
10 maintain an operating reserve balance of 135 days of O&M expenses, and that Newport
11 should move the balance of its restricted Capital Account into an interest bearing
12 account.

13

14 Finally, Mr. Mumm suggested a reduction in funding for the Retiree Insurance account,
15 and Newport has agreed with the Division’s proposal, which reduces funding even more
16 than suggested by Mr. Mumm.

17

18 **Q. With respect to Mr. Mumm’s recommendations that you generally agree with,**
19 **could you summarize the changes you made to the cost allocation model to reflect**
20 **your agreement?**

21 A. No changes to the cost allocation model were necessary.

22

23 **Q. Do you agree with Mr. Mumm’s recommendation to reduce the annual funding to**
24 **the Debt Service restricted account?**

25 A. No, I do not. As explained in Newport’s response to PWFD 3-2, it is important that
26 Newport maintain a meaningful balance in the Debt Service restricted account to ensure

1 that funds needed to make debt service payments are available when those payments
2 are due, especially during periods when lower than expected revenues might limit
3 Newport's ability to fully fund its restricted accounts. Additionally, as explained in Mr.
4 Schultz's rebuttal testimony, and in Newport's response to PWFD 3-4, there are several
5 large capital projects in Newport's CIP that will likely need to be funded with future
6 borrowings. Although the actual costs of these projects and the amount of borrowing
7 that will be required is uncertain, if funding for the Debt Service restricted account is
8 reduced at this time it will likely need to be increased to at least its current level prior to
9 securing future loans so that Newport can demonstrate it is able to meet typical debt
10 service coverage requirements associated with these loans.

11

12 **Q. Do you agree with Mr. Mumm's recommendation to place electricity and chemical**
13 **expenses on a "rate rider"?**

14 A. I do not necessarily disagree with Mr. Mumm's recommendations with regard to
15 electricity and chemical expenses, but I would need much more information with
16 respect to how his proposal would be implemented before I can decide whether to
17 endorse his proposed plan.

18

19 **Q. Do you have any comment on Mr. Mumm's testimony regarding Newport's multi-**
20 **year rate plan and the need to seek Commission approval for step increases?**

21 A. I agree with Mr. Schultz's testimony on this topic, and Newport will seek to
22 implement any step increases as it has done in the past, which is through compliance
23 filings with the Commission as required by Rhode Island law.

24

25

26

1 **II. Division Direct Testimony**

2 **Q. Please summarize Mr. Morgan's testimony on behalf of the Division.**

3 A. Mr. Morgan begins his testimony opining on the perils of using budget information to
4 inform the development of a utility's rate year expenses for the purposes of setting
5 rates and then explains why he believes it is more appropriate to use a historical test
6 year as the basis for the development of rate years expenses. Mr. Morgan then
7 recommends decreases to many of Newport's requested expenses, which in many cases
8 are based on three-year averages of expenses.

9

10 **Q. Do you agree with Mr. Morgan's position and his suggested adjustments to**
11 **Newport's requested expenses.**

12 A. In his testimony, Mr. Morgan provides a general description of the way utilities
13 operating in a regulated environment develop their rate year expenses for the purpose
14 of setting rates. They start by looking at the expenses incurred during a recently
15 completed year, (the test year). The utility then examines each expense incurred in the
16 test year and determines whether the amount incurred in the test year is sufficient to
17 meet the utility's needs in the year for which rates are being calculated. I do not
18 disagree that using a historical test year as the basis for developing a rate year usually
19 results in an accurate estimate of rate year expenses, but only when the test year
20 accurately represents the cost associated with operating and maintaining a utility, which
21 is not the case in this rate filing.

22

23 **Q. Can you explain why the test year used in this filing does not accurately reflect rate**
24 **year expenses?**

25 A. First, it is important to understand that as a municipal utility, Newport Water must
26 adhere to the budget appropriation requirements of any municipal department in

1 Rhode Island. As a result, Newport Water’s budget must be approved by the Newport
2 City Council such that funding for its budget can be legally appropriated. In order for the
3 budget to be approved and funding appropriated, Newport Water must demonstrate
4 that its budgeted expenses do not exceed projected annual revenue that is primarily
5 generated through the assessment of water rates and charges, which in this case were
6 set in Docket 4933 to recover O&M expenses for FY 2020. For Newport Water, this
7 means that its O&M budget appropriation is the same as it was in FY 2020, and it cannot
8 spend any more than that amount regardless of whether that amount is sufficient to
9 cover the level of O&M expenses that should be incurred. Because of this, Newport has
10 needed to carefully manage its O&M expenses and has often had to spend less than was
11 actually needed.

12

13 In addition, since the time that the revenue requirement was set in Docket 4933 based
14 on FY 2020 expenses, the world has experienced a global pandemic that resulted in
15 significant increases in the prices of chemicals and many other necessary materials and
16 supplies. These price increases have hindered Newport’s ability to make necessary
17 expenditures and adhere to its outdated budget.

18

19 **Q. Will you be addressing any of Mr. Morgan’s recommended changes to Newport’s**
20 **requested Rate Year expenses?**

21 A. I will not address Mr. Morgan’s recommended expense reductions in my testimony,
22 but I did make adjustments to reflect the adjustments agreed to by Mr. Schultz in his
23 testimony.

24

25

1 **Q. Please describe the changes you made to the COSS to reflect the changes made in**
2 **response to Mr. Morgan's testimony.**

3 A. I made the following adjustment to the proposed Rate Year expenses:

- 4 • As shown on HJS Schedules D-7 through D-15, I reduced Newport's overall salary
5 and wage expense consistent with Mr. Schultz's testimony. The overall baseline
6 expense was reduced to \$3,401,860. I then deducted the salaries for the Deputy
7 Director, Utilities, Engineering and Operations (\$75,848) and one Utility Operator
8 (\$54,570) as well as the benefits associated with these two positions.
- 9 • As shown on HJS Schedule D-7, I reduced Standy Salaries by \$4,680 to \$18,720
- 10 • As shown on HJS Schedule D-10, I reduced Source of Supply Mainland Overtime
11 expenses by \$3,146 to \$9,354.
- 12 • As shown on HJS Schedule D-11, I reduced Station One – Overtime Expense by
13 \$5,516 to \$144,484.
- 14 • As shown on HJS Schedule D-11, I reduced Station One – Operator Stipend by
15 \$4,313 to \$8,167.
- 16 • As shown on HJS Schedule D-12, I reduced the Lawton Valley Operator Stipend
17 by \$4,960 to \$7,520.
- 18 • As shown on HJS Schedule D-12, I reduced the Lawton Valley Overtime expense
19 by \$5,000 to \$145,000.
- 20 • As shown on HJS Schedule D-14, I reduced Distribution Overtime Expense by
21 \$5,690 to \$69,310.
- 22 • As shown on HJS Schedule D-7, I reduced Retiree Insurance expenses by
23 \$163,179 to \$110,421.
- 24 • As shown on HJS Schedule D-7, I reduced Telephone and Communications
25 expenses by \$3,938 to \$8,652.

- 1 • As shown on HJS Schedule D-7, I reduced Property Taxes by \$80,547 to
- 2 \$476,915.
- 3 • As shown on HJS Schedules D-8, D-9, and D-14, I adjusted Uniforms/Protective
- 4 Gear expenses for the Customer Service, Source of Supply Island and Distribution
- 5 divisions. I made a \$415 increase to the Customer Service division, a \$1,151
- 6 increase to the Source of Supply-Island division and a \$2,077 reduction to the
- 7 Distribution division. These changes result in an overall decrease of \$511 to
- 8 proposed Uniforms/Protective Gear expenses.
- 9 • As shown on HJS Schedules D-11 and D-12 I reduced Water/Sewer Charges by
- 10 \$82,621 at Station 1 to \$133,529 and by \$146,299 at Lawton Valley to \$461,82.
- 11 • Mr. Morgan did not specify how his proposed adjustments to the Electricity
- 12 expense should be allocated between the divisions that have an electricity
- 13 expense. The table below shows how the adjustment was applied by division to
- 14 arrive at the total adjustment.

	Original		Rebuttal
	Amount	Adjustment	Amount
Administration	\$ 9,042	\$ (200)	\$ 8,842
Source of Supply - Island	\$ 40,706	\$ (900)	\$ 39,806
Source of Supply - Mainland	\$288,328	\$ (6,375)	\$281,953
Station One	\$287,300	\$ (6,352)	\$280,948
Lawton Valley	\$286,034	\$ (6,324)	\$279,710
Transmission & Distribution	\$ 29,366	\$ (649)	\$ 28,717
	\$940,776	\$ (20,800)	\$919,976

- 15
- 16 • Mr. Morgan did not specify how his proposed adjustments to the Natural Gas
- 17 expense should be allocated between the divisions that have a natural gas
- 18 expense. The table below shows how the adjustment was applied by division to
- 19 arrive at the total adjustment.

20

	Original Amount	Adjustment	Rebuttal Amount
Administration	\$ 8,375	\$ (837)	\$ 7,538
Station One	\$ 51,072	\$ (5,107)	\$ 45,965
Lawton Valley	\$ 37,185	\$ (3,718)	\$ 33,467
	\$ 96,632	\$ (9,663)	\$ 86,969

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- As shown on HJS Schedule D-7 – I reduced Reservoir Maintenance by \$3,916 to \$8,084

Q. Does this conclude your testimony with respect to Mr. Morgan’s testimony?

A. Yes.

III. Middletown Direct Testimony

Q. Please summarize the testimony of Mr. Russell on behalf of Middletown.

A. Mr. Russell’s testimony provides very few, if any, specific recommendations for changes to Newport’s rate application. He opens his testimony with a commentary on the magnitude of Newport’s requested rate increase and provides a comparison of a typical water bill under Newport’s current and proposed rates to typical water bills for other utilities in Rhode Island and Connecticut. Next, he expresses his concern that Newport’s rate year water sales projections may be too low but does not provide any evidence or data to support his concern. Mr. Russell then suggests delaying the hiring of personnel to fill “one or more” of the new positions Newport has proposed “for at least one or 2 years” but does not provide any explanation of how the duties performed by those positions would be performed in the interim. Mr. Russell proposes a phase in of public fire protection charges instead of setting those charges based on the results of the COSS and suggests that Newport should consider the implementation of inclining block rate structure and some form of customer assistance program.

1 **Q. Do you agree with any of Mr. Russell’s suggested changes?**

2 A. As I stated earlier, Mr. Russell did not recommend any adjustments to Newport’s
3 funding request in his direct testimony, opting instead to include a table on page 22 of
4 his testimony that provides vague estimates of the impact that some of his suggestions
5 may have on Newport’s rate application.

6

7 **Q. Do you agree that with Mr. Russell’s statement that: “...the resulting charges will
8 likely lead to Rate Shock and unaffordability”?**

9 A. I do not. Mr. Russell seems to base this statement on his comparison of typical water
10 bills in Rhode Island and Connecticut. His comparison of typical Newport bills with
11 typical bills for other Rhode Island utilities simply shows that Newport’s rates are indeed
12 higher than the rates charged by several other utilities in Rhode Island.

13

14 **Q. Isn’t it concerning that Newport’s water rates are higher than the rates charged by
15 other utilities in Rhode Island?**

16 A. High water rates are concerning, and Newport would prefer that its rates were lower
17 than other utilities in the state, but as explained in Mr. Schultz’s testimony, Newport’s
18 rates are higher than other utilities because the quality of its raw water requires the use
19 of more complex and expensive treatment processes, and Newport has made significant
20 capital expenditures over the past decade. In short, it simply costs more to treat and
21 deliver safe drinking water in Newport than in other Rhode Island communities that
22 either rely on groundwater or have access to higher quality surface water.

23

24 It is also important to note that Mr. Russell’s comparison of typical Newport bills with
25 typical bills for several Connecticut utilities is flawed and misleading in that the data he
26 uses for the Connecticut utilities uses rates that were in effect in 2019. A cursory review

1 of the website of many on the utilities used in Mr. Russell's comparison have increased
2 their rates at least once since the time the rate survey he relied on was prepared.

3

4 **Q. Do you agree with Mr. Russell's assertion that Newport's rate year demand**
5 **projections might be too low?**

6 A. I do not. In fact, I have updated the COSS with water sales results from FY 2024. This
7 updated information shows that annual water sales in FY 2024 were approximately
8 three percent (3%) lower than water sales in FY 2023. This is hardly a strong indication
9 that rate year consumption levels could be higher than the levels estimated by
10 Newport.

11

12 **Q. Does this conclude your testimony with respect to Mr. Russell's testimony?**

13 A. Yes it does.

14

15 **IV. Additional Rate Model Revisions**

16 **Q. Other than the adjustments made to certain expenses in response to Mr. Morgan's**
17 **testimony, have you made any other changes to the COSS?**

18 A. Yes, as previously mentioned, I updated the COSS to include water sales and
19 production data from FY 2024 as well as updated class demand factors that are based
20 on the FY 2024 sales and production data. During the course of performing this update,
21 and reviewing Newport's response to Midd. 1-24, it became apparent that the FY 2023
22 water sales data used in the original COSS was likely incorrect, so I also updated the
23 COSS to include updated water sales data for FY2023.

24

25 The incorporation of the new and corrected data is shown on HJS Schedules B-6 through
26 B-10 and on HJS Schedules D-3 through D-6.

1 **Q. Do you have an explanation of why the FY 2023 water sales data used in the**
2 **original model was incorrect?**

3 A. Yes, over the past year, Newport has been transitioning from an outdated water
4 billing system (Opal) to a new system (Munis). It is my understanding that the original FY
5 2023 water sales data came from the old system and since the old system has been
6 retired and the data it contains is no longer accessible, it is impossible to determine the
7 exact discrepancies in the data or to reconcile it with the data from the new system.

8

9 **Q. What impact did the incorporation of the corrected FY 2023 data and the FY 2024**
10 **data have on the COSS results?**

11 A. The incorporation of the corrected FY 2023 data and the FY 2024 data in the three
12 year average used to project rate year sales resulted in the rate year sales projections
13 dropping from 1,657,500 thousand gallons to 1,642,800. The incorporation of the new
14 class demand factors led to some minor changes in the allocation of peaking costs to
15 customer classes.

16

17 **Q. Have you provided schedules that reflect the changes that you made?**

18 A. Yes. I have included a complete set of COSS schedules with my rebuttal testimony.

19

20 **Q. Do you recommend that the Commission approve the rates proposed in your**
21 **rebuttal schedules that are attached to your testimony?**

22 A. Yes I do. The revised model incorporates changes suggested primarily by the Division
23 and the resulting rates and charges should serve to keep Newport on sound financial
24 footing.

25

26

- 1 **Q: Does this conclude your rebuttal testimony?**
- 2 A: Yes it does.

CERTIFICATION

I hereby certify that on November 26, 2024, I sent a copy of the within to all parties set forth on the attached Service List by electronic mail and copies to Stephanie De La Rosa, Commission Clerk, by electronic mail and regular mail.

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Docket 24-30-WW

Rhode Island Public Utilities Commission
Docket 24-30-WW
Newport Water - FY 2025 Rate Filing

Index of Model Schedules

Summary Schedules

HJS Schedule A-1A - Rebuttal	A-1A - Rebuttal
HJS Schedule A-1B - Rebuttal	A-1B - Rebuttal
HJS Schedule A-2A - Rebuttal	A-2A - Rebuttal
HJS Schedule A-2B - Rebuttal	A-2B - Rebuttal
HJS Schedule A-3A - Rebuttal	A-3A - Rebuttal
HJS Schedule A-3B - Rebuttal	A-3B - Rebuttal
HJS Schedule A-4A - Rebuttal	A-4A - Rebuttal
HJS Schedule A-4B - Rebuttal	A-4B - Rebuttal
HJS Schedule A-5A - Rebuttal	A-5A - Rebuttal
HJS Schedule A-5B - Rebuttal	A-5B - Rebuttal

[Revenue Requirements](#)
[Multi-Year Revenue Requirements](#)
[Revenue Requirements by Account](#)
[Multi-Year Revenue Requirements by Account](#)
[Cost of Service Rates and Charges](#)
[Multi-Year Rate Plan](#)
[Bill Impacts](#)
[Multi-Year Bill Impacts](#)
[Revenue Proof](#)
[Multi-Year Revenue Proof](#)

COS Model Schedules

HJS Schedule B-1 - Rebuttal	B-1 - Rebuttal
HJS Schedule B-2 - Rebuttal	B-2 - Rebuttal
HJS Schedule B-3 - Rebuttal	B-3 - Rebuttal
HJS Schedule B-4 - Rebuttal	B-4 - Rebuttal
HJS Schedule B-5 - Rebuttal	B-5 - Rebuttal
HJS Schedule B-6 - Rebuttal	B-6 - Rebuttal
HJS Schedule B-7 - Rebuttal	B-7 - Rebuttal
HJS Schedule B-8 - Rebuttal	B-8 - Rebuttal
HJS Schedule B-9 - Rebuttal	B-9 - Rebuttal
HJS Schedule B-10 - Rebuttal	B-10 - Rebuttal
HJS Schedule B-11 - Rebuttal	B-11 - Rebuttal

[Base Extra Capacity Cost Allocations](#)
[Allocation of Costs to Water Rate Classes](#)
[Cost Allocation Bases](#)
[Allocation Analyses](#)
[Capital Functionalization](#)
[Water Demand History](#)
[Water Production Peaking Analysis](#)
[Billed Demand Peaking Analysis: Determination of Customer Class Peaking Factors](#)
[System Demands Imposed by Each Customer Class' Peaking Behavior](#)
[Summary of Peak Load Distributions \(by Rate Class and Base/Extra-Capacity Categories\)](#)
[Fire Protection Demand Analysis](#)

Supporting Data

HJS Schedule D-1 - Rebuttal	D-1 - Rebuttal
HJS Schedule D-2 - Rebuttal	D-2 - Rebuttal
HJS Schedule D-3 - Rebuttal	D-3 - Rebuttal
HJS Schedule D-4 - Rebuttal	D-4 - Rebuttal
HJS Schedule D-5 - Rebuttal	D-5 - Rebuttal
HJS Schedule D-6 - Rebuttal	D-6 - Rebuttal
HJS Schedule D-7 - Rebuttal	D-7 - Rebuttal
HJS Schedule D-8 - Rebuttal	D-8 - Rebuttal
HJS Schedule D-9 - Rebuttal	D-9 - Rebuttal
HJS Schedule D-10 - Rebuttal	D-10 - Rebuttal
HJS Schedule D-11 - Rebuttal	D-11 - Rebuttal
HJS Schedule D-12 - Rebuttal	D-12 - Rebuttal
HJS Schedule D-13 - Rebuttal	D-13 - Rebuttal
HJS Schedule D-14 - Rebuttal	D-14 - Rebuttal
HJS Schedule D-15 - Rebuttal	D-15 - Rebuttal
HJS Schedule D-16 - Rebuttal	D-16 - Rebuttal
HJS Schedule D-17 - Rebuttal	D-17 - Rebuttal

[Water Accounts, by Size and Class](#)
[Fire Protection Accounts](#)
[Production Summary](#)
[Demand Summary](#)
[Debt Service Restricted Cashflow](#)
[Demand Factor Calculations](#)
[Expense Detail - Administration](#)
[Expense Detail - Customer Service](#)
[Expense Detail - Source of Supply - Island](#)
[Expense Detail - Source of Supply - Mainland](#)
[Expense Detail - Station One](#)
[Expense Detail - Lawton Valley](#)
[Expense Detail - Laboratory](#)
[Expense Detail - Distribution](#)
[Expense Detail - Fire Protection](#)
[Debt Service](#)
[City Services Calculation](#)

Docket 24-30-WW

Account	Docket 4933	Test Year (FY2023)	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustments	Proposed Rate Year - FY2025
O&M COSTS						
Administration						
50001 Salaries & Wages	\$ 297,917	\$ 281,582	\$ -	\$ 281,582	\$ 167,360	\$ 448,942
AFSCME retro	-	-	\$ -	\$ -	\$ -	-
NEA retro	-	-	\$ -	\$ -	\$ -	-
AFSCME benefits on retro pay	-	-	\$ -	\$ -	\$ -	-
NEA benefits on retro pay	-	-	\$ -	\$ -	\$ -	-
50044 Standby Salaries	18,720	18,420	\$ -	\$ 18,420	\$ 300	18,720
50520 Accrued Benefits Buyout	-	-	\$ -	\$ -	\$ -	-
50100 Employee Benefits	135,766	139,015	\$ -	\$ 139,015	\$ 98,681	237,696
50103 Retiree Insurance Coverage	384,011	273,742	\$ -	\$ 273,742	\$ (163,321)	110,421
50105 Workers Compensation	115,426	81,379	\$ -	\$ 81,379	\$ 34,047	115,426
50175 Annual Leave Buyback	2,500	3,750	\$ -	\$ 3,750	\$ (1,250)	2,500
50207 Advertisement	4,000	4,000	\$ -	\$ 4,000	\$ -	4,000
50210 Membership Dues & Subscriptions	5,055	14,946	\$ -	\$ 14,946	\$ 54	15,000
50212 Conferences & Training	2,446	2,302	\$ -	\$ 2,302	\$ 5,036	7,338
50214 Tuition Reimbursement	2,000	-	\$ -	\$ -	\$ 2,000	2,000
50220 Consultant Fees	93,392	44,624	\$ -	\$ 44,624	\$ 48,998	93,622
50238 Postage	1,000	174	\$ -	\$ 174	\$ 826	1,000
50239 Fire & Liability Insurance	36,500	49,955	\$ -	\$ 49,955	\$ 10,490	60,445
50251 Telephone & Communication	10,600	9,166	\$ -	\$ 9,166	\$ (604)	8,562
50305 Water	1,800	2,015	\$ -	\$ 2,015	\$ 407	2,422
50306 Electricity	7,401	7,988	\$ -	\$ 7,988	\$ 854	8,842
50307 Natural Gas	4,570	6,700	\$ -	\$ 6,700	\$ 838	7,538
50308 Property Taxes	547,231	464,475	\$ -	\$ 464,475	\$ 12,440	476,915
50266 Legal & Administrative			\$ -	\$ -	\$ -	
Audit Fees	4,944	4,944	\$ -	\$ 4,944	\$ -	4,944
OPEB Contribution	31,488	31,488	\$ -	\$ 31,488	\$ -	31,488
City Council	3,943	3,943	\$ -	\$ 3,943	\$ -	3,943
City Clerk	4,537	4,537	\$ -	\$ 4,537	\$ -	4,537
City Manager	76,621	76,621	\$ -	\$ 76,621	\$ -	76,621
Human Resources	6,193	6,193	\$ -	\$ 6,193	\$ -	6,193
City Solicitor	27,329	27,329	\$ -	\$ 27,329	\$ 0	27,329
Finance Adimistrative 50%	26,212	26,212	\$ -	\$ 26,212	\$ -	26,212
Finance Adimistrative 5%	3,363	3,363	\$ -	\$ 3,363	\$ -	3,363
Finance Admin 10% Inv/Debt	11,809	11,809	\$ -	\$ 11,809	\$ -	11,809
Purchasing	22,404	22,404	\$ -	\$ 22,404	\$ -	22,404
Collections	24,828	24,828	\$ -	\$ 24,828	\$ -	24,828
Accounting - Wires - 5%	9,149	9,149	\$ -	\$ 9,149	\$ -	9,149
Accounting	65,704	65,704	\$ -	\$ 65,704	\$ -	65,704
50267 Data Processing	343,175	343,175	\$ -	\$ 343,175	\$ (1,155)	342,020
50268 Mileage Allowance	2,000	3,349	\$ -	\$ 3,349	\$ 1,651	5,000
50271 Gasoline & Vehicle Allowance	5,382	8,724	\$ -	\$ 8,724	\$ 2,905	11,629
50275 Repairs & Maintenance	1,000	465	\$ -	\$ 465	\$ 2,035	2,500
50280 Regulatory Expense	500	-	\$ -	\$ -	\$ 1,500	1,500
50281 Regulatory Assessment	116,158	129,813	\$ -	\$ 129,813	\$ 5,187	135,000
50361 Office Supplies	11,845	9,748	\$ -	\$ 9,748	\$ 5,385	15,133
50505 Self Insurance	500	500	\$ -	\$ 500	\$ -	500
50515 Unemployment Claims	-	-	\$ -	\$ -	\$ -	-
Subtotal:	\$ 2,469,418	\$ 2,218,533	\$ -	\$ 2,218,533	\$ 234,662	\$ 2,453,195

Docket 24-30-WW

Account	Docket 4933	Test Year (FY2023)	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustments	Proposed Rate Year - FY2025
Customer Service						
50001 Salaries & Wages	\$ 333,414	\$ 291,674	\$ -	\$ 291,674	\$ 96,996	\$ 388,670
50002 Overtime	2,571	4,427	\$ -	\$ 4,427	\$ 5,323	9,750
Collections	-	-	\$ -	\$ -	\$ -	-
50004 Temp Salaries	-	8,800	\$ -	\$ 8,800	\$ (8,800)	-
50056 Injury Pay	-	-	\$ -	\$ -	\$ -	-
50100 Employee Benefits	236,012	173,340	\$ -	\$ 173,340	\$ 82,456	255,796
50120 Bank Fees (lock box and credit card charges)	14,400	59,431	\$ -	\$ 59,431	\$ 5,569	65,000
50175 Annual Leave Buyback	4,150	13,287	\$ -	\$ 13,287	\$ 1,713	15,000
50205 Copying & binding	600	-	\$ -	\$ -	\$ 600	600
50212 Conferences & Training	1,835	375	\$ -	\$ 375	\$ 1,460	1,835
50225 Support Services	45,915	19,252	\$ -	\$ 19,252	\$ 32,363	51,615
50238 Postage	64,200	74,106	\$ -	\$ 74,106	\$ 2,477	76,583
50271 Gasoline & Vehicle Allowance	32,586	40,510	\$ -	\$ 40,510	\$ 2,229	42,739
50275 Repairs & Maintenance	35,000	4,638	\$ -	\$ 4,638	\$ 35,362	40,000
50299 Meter Maintenance	10,000	19,339	\$ -	\$ 19,339	\$ 661	20,000
50311 Operating Supplies	4,656	3,342	\$ -	\$ 3,342	\$ 1,314	4,656
50320 Uniforms & protective Gear	2,450	1,947	\$ -	\$ 1,947	\$ 2,968	4,915
50380 Customer Service Supplies	3,000	7,575	\$ -	\$ 7,575	\$ (75)	7,500
Subtotal:	\$ 790,789	\$ 722,044	\$ -	\$ 722,044	\$ 262,615	\$ 984,658
Source of Supply - Island						
50001 Salaries & Wages	\$ 312,654	\$ 345,582	\$ -	\$ 345,582	\$ 10,093	\$ 355,675
50002 Overtime	20,657	32,988	\$ -	\$ 32,988	\$ 1,662	34,650
50004 Temp Salaries	6,917	-	\$ -	\$ -	\$ 34,580	34,580
50056 Injury Pay	-	-	\$ -	\$ -	\$ -	-
50100 Employee Benefits	212,596	175,319	\$ -	\$ 175,319	\$ 49,932	225,251
50175 Annual Leave Buyback	1,700	-	\$ -	\$ -	\$ 1,700	1,700
50306 Electricity	30,447	32,565	\$ -	\$ 32,565	\$ 7,241	39,806
50271 Gas/Vehicle Maintenance	60,043	80,919	\$ -	\$ 80,919	\$ 11,842	92,760
50275 Repairs & Maintenance	14,000	13,573	\$ -	\$ 13,573	\$ 4,182	17,755
50277 Reservoir Maintenance	16,000	57,711	\$ -	\$ 57,711	\$ (10,211)	47,500
50311 Operating Supplies	6,240	2,718	\$ -	\$ 2,718	\$ 3,522	6,240
50320 Uniforms & protective Gear	2,000	1,984	\$ -	\$ 1,984	\$ 3,617	5,601
50335 Chemicals	94,800	94,690	\$ -	\$ 94,690	\$ 33,435	128,125
Subtotal:	\$ 778,054	\$ 838,048	\$ -	\$ 838,048	\$ 151,596	\$ 989,644
Source of Supply - Mainland						
50002 Overtime	\$ 8,922	\$ 11,871	\$ -	\$ 11,871	\$ (2,517)	\$ 9,354
50004 Temp Salaries	19,765	51,930	\$ -	\$ 51,930	\$ 2,597	54,527
50005 Permanent Part time	12,900	5,200	\$ -	\$ 5,200	\$ 10,925	16,125
50100 Employee Benefits	3,358	2,461	\$ -	\$ 2,461	\$ 2,944	5,405
50306 Electricity	138,061	240,273	\$ -	\$ 240,273	\$ 41,679	281,953
50275 Repairs & Maintenance	17,000	25,259	\$ -	\$ 25,259	\$ (3,004)	22,255
50277 Reservoir Maintenance	12,000	4,787	\$ -	\$ 4,787	\$ 3,297	8,084
50311 Operating Supplies	466	639	\$ 822	\$ 1,461	\$ (461)	1,000
Subtotal:	\$ 212,472	\$ 342,421	\$ 822	\$ 343,243	\$ 55,459	\$ 398,702

Docket 24-30-WW

Account	Docket 4933	Test Year (FY2023)	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustments	Proposed Rate Year - FY2025
Station One						
50001 Salaries & Wages	\$ 513,045	\$ 606,813	\$ -	\$ 606,813	\$ 46,812	\$ 653,625
50002 Overtime	86,431	143,194	\$ -	143,194	1,290	144,484
50003 Holiday Pay	21,781	20,674	\$ -	20,674	3,285	23,959
50045 Lead Plant Operator Stipend	12,480	11,240	\$ -	11,240	(3,073)	8,167
50100 Employee Benefits	\$ 295,047	280,974	\$ -	280,974	90,701	371,675
50175 Annual Leave Buyback	11,600	14,273	\$ -	14,273	1,427	15,700
50212 Conferences & Training	2,752	2,553	\$ 2,310	4,863	(363)	4,500
50239 Fire & Liability Insurance	64,765	88,364	\$ -	88,364	5,864	94,228
50306 Electricity	\$223,137	239,417	\$ -	239,417	41,531	280,948
50307 Natural Gas	30,468	45,226	\$ -	45,226	739	45,965
50260 Rental of Equipment	1,000	719	\$ -	719	431	1,150
50305 Sewer Charge	124,898	172,841	\$ -	172,841	36,957	209,798
50271 Gas/Vehicle Maintenance	10,056	4,607	\$ -	4,607	5,449	10,056
50275 Repairs & Maintenance	\$55,000	26,120	\$ -	26,120	87,054	113,174
50311 Operating Supplies	\$13,969	5,107	\$17,042	22,149	(7,149)	15,000
50320 Uniforms & protective Gear	3,625	5,107	\$ -	5,107	7,043	12,150
50335 Chemicals	431,220	606,568	\$ -	606,568	141,684	748,253
Subtotal:	\$1,901,274	\$ 2,273,796	\$ 19,352	\$ 2,293,148	\$ 459,684	\$ 2,752,832
Lawton Valley						
50001 Salaries & Wages	\$531,042	\$ 591,012	\$ -	\$ 591,012	\$ 4,847	\$ 595,859
50002 Overtime	109,464	140,879	\$ -	140,879	4,121	145,000
50003 Holiday Pay	19,615	20,114	\$ -	20,114	2,386	22,500
50045 Lead Plant Operator Stipend	12,480	7,461	\$ -	7,461	59	7,520
50100 Employee Benefits	\$334,113	309,454	\$ -	309,454	61,638	371,092
50175 Annual Leave Buyback	9,500	6,711	\$ -	6,711	2,789	9,500
50212 Conferences & Training	2,520	1,068	\$ 1,625	2,693	(173)	2,520
50239 Fire & Liability Insurance	60,325	82,473	\$ -	82,473	17,319	99,792
50306 Electricity	\$286,034	237,303	\$ -	237,303	42,407	279,710
50307 Natural Gas	26,264	26,611	\$ -	26,611	6,856	33,467
50260 Rental of Equipment	1,000	691	\$ -	691	459	1,150
50305 Sewer Charge	434,711	486,497	\$ -	486,497	(24,674)	461,823
50271 Gas/Vehicle Maintenance	6,117	5,373	\$ -	5,373	4,683	10,056
50275 Repairs & Maintenance	\$65,000	92,995	\$ -	92,995	22,179	115,174
50311 Operating Supplies	\$12,386	2,702	\$10,564	13,266	(880)	12,386
50320 Uniforms & protective Gear	3,600	835	\$ -	835	10,100	10,935
50335 Chemicals	468,936	520,409	\$ -	520,409	322,887	843,297
Subtotal:	\$2,383,107	\$ 2,532,587	\$ 12,189	\$ 2,544,776	\$ 477,004	\$ 3,021,780
Laboratory						
50001 Salaries & Wages	\$ 143,963	\$ 146,399	\$ -	\$ 146,399	\$ 21,197	\$ 167,596
50100 Employee Benefits	86,921	56,521	\$ -	56,521	30,253	86,774
50175 Annual Leave Buyback	4,250	3,834	\$ -	3,834	416	4,250
50275 Repairs & Maintenance	6,200	5,517	\$ -	5,517	5,847	11,364
50281 Regulatory Assessment	83,700	62,767	\$ -	62,767	32,468	95,235
50339 Laboratory Supplies	40,000	41,865	\$ -	41,865	36,601	78,466
Subtotal:	\$ 365,034	\$ 316,904	\$ -	\$ 316,904	\$ 126,781	\$ 443,685

Docket 24-30-WW

Account	Docket 4933	Test Year (FY2023)	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustments	Proposed Rate Year - FY2025
Transmission & Distribution						
50001 Salaries & Wages	\$ 521,449	\$ 607,077	\$ -	\$ 607,077	\$ 53,997	\$ 661,075
50002 Overtime	42,094	68,473	\$ -	68,473	837	69,310
50004 Temp Salaries	19,456	-	\$ -	-	34,580	34,580
50056 Injury Pay	-	-	\$ -	-	-	-
50100 Employee Benefits	303,539	323,274	\$ -	323,274	74,689	397,963
50175 Annual Leave Buyback	6,000	3,085	\$ -	3,085	2,915	6,000
50212 Conferences & Training	2,446	2,964	\$ 2,800	5,764	461	6,225
50225 Contract Services	11,870	11,822	\$ -	11,822	1,678	13,500
50239 Fire & Liability Insurance	10,910	14,845	\$ -	14,845	942	15,787
50306 Electricity	22,057	10,509	\$ -	10,509	18,208	28,717
50260 Heavy Equipment Rental	9,000	1,819	\$ -	1,819	7,181	9,000
50271 Gas/Vehicle Maintenance	87,483	99,615	\$ -	99,615	14,100	113,715
50275 Repairs & Maintenance	20,200	8,736	\$ -	8,736	15,055	23,791
50276 Main Maintenance	66,000	82,580	\$ -	82,580	37,963	120,543
50296 Service Maintenance	30,000	37,770	\$ -	37,770	57,230	95,000
50311 Operating Supplies	7,450	8,736	\$ -	8,736	2,001	10,737
50320 Uniforms & protective Gear	4,000	4,710	\$ -	4,710	2,663	7,373
Subtotal:	\$ 1,163,954	\$ 1,286,015	\$ 2,800	\$ 1,288,815	\$ 324,500	\$ 1,613,316
Fire Protection						
50275 Repair & Maintenance - Equipment	\$ 31,300	\$ 116,551	\$ -	\$ 116,551	\$ 3,449	\$ 120,000
Subtotal:	\$ 31,300	\$ 116,551	\$ -	\$ 116,551	\$ 3,449	\$ 120,000
Total O&M Costs	\$10,095,402	\$10,646,899	\$ 35,163	\$10,682,062	\$ 2,095,750	\$12,777,812

Docket 24-30-WW

Account	Docket 4933	Test Year (FY2023)	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustments	Proposed Rate Year - FY2025
CAPITAL COSTS						
Contribution to Capital Spending Acct.	\$ 2,500,000	\$3,333,333	(833,333)	\$2,500,000	\$ 800,000	\$ 3,300,000
Contribution to Debt Service Acct.	\$6,920,000	\$6,920,000	\$ -	\$6,920,000	\$ -	\$ 6,920,000
Total Capital Costs	\$ 9,420,000	\$10,253,333	\$ (833,333)	\$ 9,420,000	\$ 800,000	\$10,220,000
Operating Revenue Allowance	\$ 152,686	\$ 319,407	\$ (1,469)	\$ 317,938	\$ (126,270)	\$ 191,667
Total Costs before Offsets	\$19,668,088	\$21,219,639	\$ (799,640)	\$20,419,999	\$ 2,769,479	\$23,189,479
OFFSETS						
Nonrate Revenues						
Sundry charges	\$ 133,000	\$ 152,508	\$ -	\$ 152,508	\$ (19,508)	\$ 133,000
WPC cost share on customer service	351,482	331,646	\$ -	331,646	\$ 70,223	401,869
Middletown cost share on customer service	178,782	166,727	\$ -	166,727	\$ 46,835	213,562
Rental of Property	90,000	92,371	\$ -	92,371	\$ (2,371)	90,000
Water Penalty	50,000	48,776	\$ -	48,776	\$ 1,224	50,000
Miscellaneous*	11,300	-	\$ -	-	\$ 11,300	11,300
Investment Interest Income	20,000	24,842	\$ -	24,842	\$ (4,842)	20,000
Water Quality Protection Fees	21,000	20,751	\$ -	20,751	\$ 249	21,000
Total Nonrate Revenues	\$ 855,564	\$ 837,621	\$ -	\$ 837,621	\$ 103,110	\$ 940,731
Net Costs to Be Recovered through Rates	\$18,812,524	\$20,382,018	\$ (799,640)	\$19,582,378	\$ 2,666,370	\$22,248,748

* In Docket 4595 the transfer from restricted accounts to mitigate rate increase was included in this line item.

Docket 24-30-WW

Account	Proposed Rate Year - FY2025	Proposed Step 1 FY 2026	Proposed Step 2 FY 2027	Proposed Step 3 FY 2028	
O&M COSTS					
Administration					
50001	Salaries & Wages	\$ 448,942	\$ 449,874	\$ 450,816	\$ 451,767
	AFSCME retro	-	-	-	-
	NEA retro	-	-	-	-
	AFSCME benefits on retro pay	-	-	-	-
	NEA benefits on retro pay	-	-	-	-
50044	Standby Salaries	18,720	18,954	19,190	19,429
50520	Accrued Benefits Buyout	-	-	-	-
50100	Employee Benefits	237,696	237,696	237,696	237,696
50103	Retiree Insurance Coverage	110,421	110,421	110,421	110,421
50105	Workers Compensation	115,426	115,426	115,426	115,426
50175	Annual Leave Buyback	2,500	2,525	2,550	2,576
50207	Advertisement	4,000	4,000	4,000	4,000
50210	Membership Dues & Subscriptions	15,000	15,000	15,000	15,000
50212	Conferences & Training	7,338	7,338	7,338	7,338
50214	Tuition Reimbursement	2,000	2,000	2,000	2,000
50220	Consultant Fees	93,622	93,622	93,622	93,622
50238	Postage	1,000	1,000	1,000	1,000
50239	Fire & Liability Insurance	60,445	60,445	60,445	60,445
50251	Telephone & Communication	8,562	8,562	8,562	8,562
50305	Water	2,422	2,422	2,422	2,422
50306	Electricity	8,842	8,842	8,842	8,842
50307	Natural Gas	7,538	7,538	7,538	7,538
50308	Property Taxes	476,915	476,915	476,915	476,915
50266	Legal & Administrative	-	-	-	-
	Audit Fees	4,944	4,944	4,944	4,944
	OPEB Contribution	31,488	31,488	31,488	31,488
	City Council	3,943	3,943	3,943	3,943
	City Clerk	4,537	4,537	4,537	4,537
	City Manager	76,621	76,621	76,621	76,621
	Human Resources	6,193	6,193	6,193	6,193
	City Solicitor	27,329	27,329	27,329	27,329
	Finance Adimistrative 50%	26,212	26,212	26,212	26,212
	Finance Adimistrative 5%	3,363	3,363	3,363	3,363
	Finance Admin 10% Inv/Debt	11,809	11,809	11,809	11,809
	Purchasing	22,404	22,404	22,404	22,404
	Collections	24,828	24,828	24,828	24,828
	Accounting - Wires - 5%	9,149	9,149	9,149	9,149
	Accounting	65,704	65,704	65,704	65,704
50267	Data Processing	342,020	342,020	342,020	342,020
50268	Mileage Allowance	5,000	5,000	5,000	5,000
50271	Gasoline & Vehicle Allowance	11,629	11,629	11,629	11,629
50275	Repairs & Maintenance	2,500	2,500	2,500	2,500
50280	Regulatory Expense	1,500	1,500	1,500	1,500
50281	Regulatory Assessment	135,000	135,000	135,000	135,000
50361	Office Supplies	15,133	15,133	15,133	15,133
50505	Self Insurance	500	500	500	500
50515	Unemployment Claims	-	-	-	-
	Subtotal:	\$ 2,453,195	\$ 2,454,386	\$ 2,455,589	\$ 2,456,804

Docket 24-30-WW

Account	Proposed Rate Year - FY2025	Proposed Step 1 FY 2026	Proposed Step 2 FY 2027	Proposed Step 3 FY 2028
Customer Service				
50001 Salaries & Wages	\$ 388,670	\$ 392,677	\$ 396,724	\$ 400,811
50002 Overtime	9,750	9,750	9,946	10,045
50004 Collections	-	-	-	-
50004 Temp Salaries	-	-	-	-
50056 Injury Pay	-	-	-	-
50100 Employee Benefits	255,796	255,796	255,796	255,796
50120 Bank Fees (lock box and credit card charges)	65,000	65,000	65,000	65,000
50175 Annual Leave Buyback	15,000	15,150	15,302	15,455
50205 Copying & binding	600	600	600	600
50212 Conferences & Training	1,835	1,835	1,835	1,835
50225 Support Services	51,615	51,615	51,615	51,615
50238 Postage	76,583	76,583	76,583	76,583
50271 Gasoline & Vehicle Allowance	42,739	42,739	42,739	42,739
50275 Repairs & Maintenance	40,000	40,000	40,000	40,000
50299 Meter Maintenance	20,000	20,000	20,000	20,000
50311 Operating Supplies	4,656	4,656	4,656	4,656
50320 Uniforms & protective Gear	4,915	4,915	4,915	4,915
50380 Customer Service Supplies	7,500	7,500	7,500	7,500
Subtotal:	\$ 984,658	\$ 988,815	\$ 993,210	\$ 997,550
Source of Supply - Island				
50001 Salaries & Wages	\$ 355,675	\$ 359,359	\$ 363,079	\$ 366,837
50002 Overtime	34,650	34,997	35,346	35,700
50004 Temp Salaries	34,580	34,580	34,580	34,580
50056 Injury Pay	-	-	-	-
50100 Employee Benefits	225,251	225,251	225,251	225,251
50175 Annual Leave Buyback	1,700	1,717	1,734	1,752
50306 Electricity	39,806	39,806	39,806	39,806
50271 Gas/Vehicle Maintenance	92,760	92,760	92,760	92,760
50275 Repairs & Maintenance	17,755	17,755	17,755	17,755
50277 Reservoir Maintenance	47,500	47,500	47,500	47,500
50311 Operating Supplies	6,240	6,240	6,240	6,240
50320 Uniforms & protective Gear	5,601	5,601	5,601	5,601
50335 Chemicals	128,125	128,125	128,125	128,125
Subtotal:	\$ 989,644	\$ 993,691	\$ 997,779	\$ 1,001,907
Source of Supply - Mainland				
50002 Overtime	\$ 9,354	\$ 9,479	\$ 9,605	\$ 9,733
50004 Temp Salaries	54,527	54,527	54,527	54,527
50005 Permanent Part time	16,125	16,125	16,125	16,125
50100 Employee Benefits	5,405	5,405	5,405	5,405
50306 Electricity	281,953	281,953	281,953	281,953
50275 Repairs & Maintenance	22,255	22,255	22,255	22,255
50277 Reservoir Maintenance	8,084	8,084	8,084	8,084
50311 Operating Supplies	1,000	1,000	1,000	1,000
Subtotal:	\$ 398,702	\$ 398,827	\$ 398,953	\$ 399,081

Docket 24-30-WW

Account	Proposed Rate Year - FY2025	Proposed Step 1 FY 2026	Proposed Step 2 FY 2027	Proposed Step 3 FY 2028
Station One				
50001 Salaries & Wages	\$ 653,625	\$659,705	\$665,846	\$672,049
50002 Overtime	144,484	145,984	147,499	149,029
50003 Holiday Pay	23,959	24,199	24,441	24,685
50045 Lead Plant Operator Stipend	8,167	8,167	8,167	8,167
50100 Employee Benefits	371,675	371,675	371,675	371,675
50175 Annual Leave Buyback	15,700	15,857	16,016	16,176
50212 Conferences & Training	4,500	4,500	4,500	4,500
50239 Fire & Liability Insurance	94,228	94,228	94,228	94,228
50306 Electricity	280,948	280,948	280,948	280,948
50307 Natural Gas	45,965	45,965	45,965	45,965
50260 Rental of Equipment	1,150	1,150	1,150	1,150
50305 Sewer Charge	209,798	209,798	209,798	209,798
50271 Gas/Vehicle Maintenance	10,056	10,056	10,056	10,056
50275 Repairs & Maintenance	113,174	113,174	113,174	113,174
50311 Operating Supplies	15,000	15,000	15,000	15,000
50320 Uniforms & protective Gear	12,150	12,150	12,150	12,150
50335 Chemicals	748,253	748,253	748,253	748,253
Subtotal:	\$ 2,752,832	\$ 2,760,809	\$ 2,768,865	\$ 2,777,003
Lawton Valley				
50001 Salaries & Wages	\$ 595,859	\$601,215	\$606,624	\$612,087
50002 Overtime	145,000	146,500	148,015	149,545
50003 Holiday Pay	22,500	22,725	22,952	23,182
50045 Lead Plant Operator Stipend	7,520	7,520	7,520	7,520
50100 Employee Benefits	371,092	371,092	371,092	371,092
50175 Annual Leave Buyback	9,500	9,595	9,691	9,788
50212 Conferences & Training	2,520	2,520	2,520	2,520
50239 Fire & Liability Insurance	99,792	99,792	99,792	99,792
50306 Electricity	279,710	279,710	279,710	279,710
50307 Natural Gas	33,467	33,467	33,467	33,467
50260 Rental of Equipment	1,150	1,150	1,150	1,150
50305 Sewer Charge	461,823	461,823	461,823	461,823
50271 Gas/Vehicle Maintenance	10,056	10,056	10,056	10,056
50275 Repairs & Maintenance	115,174	115,174	115,174	115,174
50311 Operating Supplies	12,386	12,386	12,386	12,386
50320 Uniforms & protective Gear	10,935	10,935	10,935	10,935
50335 Chemicals	843,297	843,297	843,297	843,297
Subtotal:	\$ 3,021,780	\$ 3,028,956	\$ 3,036,203	\$ 3,043,523
Laboratory				
50001 Salaries & Wages	\$ 167,596	\$ 168,337	\$ 169,085	\$ 169,841
50100 Employee Benefits	86,774	86,774	86,774	86,774
50175 Annual Leave Buyback	4,250	4,250	4,250	4,250
50275 Repairs & Maintenance	11,364	11,364	11,364	11,364
50281 Regulatory Assessment	95,235	95,235	95,235	95,235
50339 Laboratory Supplies	78,466	78,466	78,466	78,466
Subtotal:	\$ 443,685	\$ 444,426	\$ 445,174	\$ 445,930

Docket 24-30-WW

Account	Proposed Rate Year - FY2025	Proposed Step 1 FY 2026	Proposed Step 2 FY 2027	Proposed Step 3 FY 2028
Transmission & Distribution				
50001 Salaries & Wages	\$ 661,075	\$ 668,229	\$ 675,455	\$ 682,753
50002 Overtime	69,310	70,060	70,818	71,583
50004 Temp Salaries	34,580	34,580	34,580	34,580
50056 Injury Pay	-	-	-	-
50100 Employee Benefits	397,963	397,963	397,963	397,963
50175 Annual Leave Buyback	6,000	6,060	6,121	6,182
50212 Conferences & Training	6,225	6,225	6,225	6,225
50225 Contract Services	13,500	13,500	13,500	13,500
50239 Fire & Liability Insurance	15,787	15,787	15,787	15,787
50306 Electricity	28,717	28,717	28,717	28,717
50260 Heavy Equipment Rental	9,000	9,000	9,000	9,000
50271 Gas/Vehicle Maintenance	113,715	113,715	113,715	113,715
50275 Repairs & Maintenance	23,791	23,791	23,791	23,791
50276 Main Maintenance	120,543	120,543	120,543	120,543
50296 Service Maintenance	95,000	95,000	95,000	95,000
50311 Operating Supplies	10,737	10,737	10,737	10,737
50320 Uniforms & protective Gear	7,373	7,373	7,373	7,373
Subtotal:	\$ 1,613,316	\$ 1,621,280	\$ 1,629,324	\$ 1,637,448
Fire Protection				
50275 Repair & Maintenance - Equipment	\$ 120,000	120,000	120,000	120,000
Subtotal:	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Total O&M Costs	\$12,777,812	\$12,811,190	\$12,845,097	\$12,879,246

Docket 24-30-WW

Account	Proposed Rate Year - FY2025	Proposed Step 1 FY 2026	Proposed Step 2 FY 2027	Proposed Step 3 FY 2028
CAPITAL COSTS				
Contribution to Capital Spending Acct.	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000
Contribution to Debt Service Acct.	\$ 6,920,000	\$ 6,920,000	\$ 6,920,000	\$ 6,920,000
Total Capital Costs	\$10,220,000	\$10,220,000	\$10,220,000	\$10,220,000
Operating Revenue Allowance	\$ 191,667	\$ 192,168	\$ 192,676	\$ 193,189
Total Costs before Offsets	\$23,189,479	\$23,223,357	\$23,257,774	\$23,292,434
OFFSETS				
Nonrate Revenues				
Sundry charges	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000
WPC cost share on customer service	351,482	\$ 351,482	\$ 351,482	\$ 351,482
Middletown cost share on customer service	178,782	\$ 178,782	\$ 178,782	\$ 178,782
Rental of Property	90,000	\$ 90,000	\$ 90,000	\$ 90,000
Water Penalty	50,000	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous*	11,300	\$ 11,300	\$ 11,300	\$ 11,300
Investment Interest Income	20,000	\$ 20,000	\$ 20,000	\$ 20,000
Water Quality Protection Fees	21,000	\$ 21,000	\$ 21,000	\$ 21,000
Total Nonrate Revenues	\$ 855,564	\$ 855,564	\$ 855,564	\$ 855,564
Net Costs to Be Recovered through Rates	\$22,333,915	\$22,367,793	\$22,402,210	\$22,436,870

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule A-2A - Rebuttal
 Revenue Requirements by Account

		Docket 4933	Test Year (FY2023)	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustments	Proposed Rate Year - FY2025
50001	Salaries & Wages	\$ 2,653,484	\$ 2,870,139	\$ -	\$2,870,139	\$ 401,303	\$3,271,442
50002	Overtime	\$ 270,139	\$ 401,831	\$ -	\$ 401,831	\$ 10,717	\$ 412,548
50003	Holiday Pay	\$ 41,396	\$ 40,788	\$ -	\$ 40,788	\$ 5,671	\$ 46,459
50004	Temp Salaries	\$ 46,138	\$ 60,730	\$ -	\$ 60,730	\$ 62,957	\$ 123,687
50005	Permanent Part time	\$ 12,900	\$ 5,200	\$ -	\$ 5,200	\$ 10,925	\$ 16,125
50044	Standby Salaries	\$ 18,720	\$ 18,420	\$ -	\$ 18,420	\$ 300	\$ 18,720
50045	Lead Plant Operator Stipend	\$ 24,960	\$ 18,701	\$ -	\$ 18,701	\$ (3,014)	\$ 15,687
50056	Injury Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50100	Employee Benefits	\$ 1,607,352	\$ 1,460,358	\$ -	\$1,460,358	\$ 491,293	\$1,951,651
50103	Retiree Insurance Coverage	\$ 384,011	\$ 273,742	\$ -	\$ 273,742	\$ (163,321)	\$ 110,421
50105	Workers Compensation	\$ 115,426	\$ 81,379	\$ -	\$ 81,379	\$ 34,047	\$ 115,426
50120	Bank Fees (lock box)	\$ 14,400	\$ 59,431	\$ -	\$ 59,431	\$ 5,569	\$ 65,000
50175	Annual Leave Buyback	\$ 39,700	\$ 44,940	\$ -	\$ 44,940	\$ 9,710	\$ 54,650
50205	Copying & binding	\$ 600	\$ -	\$ -	\$ -	\$ 600	\$ 600
50207	Advertisement	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
50210	Membership Dues & Subscriptions	\$ 5,055	\$ 14,946	\$ -	\$ 14,946	\$ 54	\$ 15,000
50212	Conferences & Training	\$ 11,999	\$ 9,262	\$ 6,735	\$ 15,997	\$ 6,421	\$ 22,418
50214	Tuition Reimbursement	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
50220	Consultant Fees	\$ 93,392	\$ 44,624	\$ -	\$ 44,624	\$ 48,998	\$ 93,622
50225	Support Services/Contract Services	\$ 57,785	\$ 31,074	\$ -	\$ 31,074	\$ 34,041	\$ 65,115
50238	Postage	\$ 65,200	\$ 74,281	\$ -	\$ 74,281	\$ 3,303	\$ 77,583
50239	Fire & Liability Insurance	\$ 172,500	\$ 235,638	\$ -	\$ 235,638	\$ 34,614	\$ 270,252
50251	Telephone & Communication	\$ 10,600	\$ 9,166	\$ -	\$ 9,166	\$ (604)	\$ 8,562
50260	Rental of Equipment	\$ 11,000	\$ 3,228	\$ -	\$ 3,228	\$ 8,072	\$ 11,300
50266	Legal & Administrative	\$ 318,524	\$ 318,524	\$ -	\$ 318,524	\$ 0	\$ 318,524
50267	Data Processing	\$ 343,175	\$ 343,175	\$ -	\$ 343,175	\$ (1,155)	\$ 342,020
50268	Mileage Allowance	\$ 2,000	\$ 3,349	\$ -	\$ 3,349	\$ 1,651	\$ 5,000
50271	Gasoline & Vehicle Allowance	\$ 201,667	\$ 239,749	\$ -	\$ 239,749	\$ 41,207	\$ 280,956
50275	Repairs & Maintenance	\$ 244,700	\$ 293,855	\$ -	\$ 293,855	\$ 172,158	\$ 466,013
50276	Main Maintenance	\$ 66,000	\$ 82,580	\$ -	\$ 82,580	\$ 37,963	\$ 120,543
50277	Reservoir Maintenance	\$ 28,000	\$ 62,498	\$ -	\$ 62,498	\$ (6,914)	\$ 55,584
50280	Regulatory Expense	\$ 500	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
50281	Regulatory Assessment	\$ 199,858	\$ 192,580	\$ -	\$ 192,580	\$ 37,654	\$ 230,235
50296	Service Maintenance	\$ 30,000	\$ 37,770	\$ -	\$ 37,770	\$ 57,230	\$ 95,000
50299	Meter Maintenance	\$ 10,000	\$ 19,339	\$ -	\$ 19,339	\$ 661	\$ 20,000
50305	Water/Sewer Charge	\$ 561,409	\$ 661,353	\$ -	\$ 661,353	\$ 12,690	\$ 674,043
50306	Electricity	\$ 707,137	\$ 768,055	\$ -	\$ 768,055	\$ 151,922	\$ 919,976
50307	Natural Gas	\$ 61,302	\$ 78,538	\$ -	\$ 78,538	\$ 8,432	\$ 86,970
50308	Property Taxes	\$ 547,231	\$ 464,475	\$ -	\$ 464,475	\$ 12,440	\$ 476,915
50311	Operating Supplies	\$ 45,167	\$ 23,244	\$ 28,428	\$ 51,672	\$ (1,653)	\$ 50,019
50320	Uniforms & protective Gear	\$ 15,675	\$ 14,582	\$ -	\$ 14,582	\$ 26,392	\$ 40,974
50335	Chemicals	\$ 994,956	\$ 1,221,668	\$ -	\$1,221,668	\$ 498,007	\$1,719,674
50339	Laboratory Supplies	\$ 40,000	\$ 41,865	\$ -	\$ 41,865	\$ 36,601	\$ 78,466
50361	Office Supplies	\$ 11,845	\$ 9,748	\$ -	\$ 9,748	\$ 5,385	\$ 15,133
50380	Customer Service Supplies	\$ 3,000	\$ 7,575	\$ -	\$ 7,575	\$ (75)	\$ 7,500
50505	Self Insurance	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$ 500
		10,095,402	10,646,899	35,163	10,682,062	2,095,750	12,777,812

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule A-2B - Rebuttal
 Multi-Year Revenue Requirements by Account

	Proposed Rate Year - FY2025	Proposed Step 1 FY 2026	Proposed Step 2 FY 2027	Proposed Step 3 FY 2028
50001 Salaries & Wages	\$ 3,271,442	\$ 3,299,396	\$ 3,327,629	\$ 3,356,145
50002 Overtime	412,548	416,770	421,229	425,635
50003 Holiday Pay	46,459	46,924	47,393	47,867
50004 Temp Salaries	123,687	123,687	123,687	123,687
50005 Permanent Part time	16,125	16,125	16,125	16,125
50044 Standby Salaries	18,720	18,954	19,190	19,429
50045 Lead Plant Operator Stipend	15,687	15,687	15,687	15,687
50056 Injury Pay	-	-	-	-
50100 Employee Benefits	1,951,651	1,951,651	1,951,651	1,951,651
50103 Retiree Insurance Coverage	110,421	110,421	110,421	110,421
50105 Workers Compensation	115,426	115,426	115,426	115,426
50120 Bank Fees (lock box)	65,000	65,000	65,000	65,000
50175 Annual Leave Buyback	54,650	55,154	55,663	56,177
50205 Copying & binding	600	600	600	600
50207 Advertisement	4,000	4,000	4,000	4,000
50210 Membership Dues & Subscriptions	15,000	15,000	15,000	15,000
50212 Conferences & Training	22,418	22,418	22,418	22,418
50214 Tuition Reimbursement	2,000	2,000	2,000	2,000
50220 Consultant Fees	93,622	93,622	93,622	93,622
50225 Support Services/Contract Services	65,115	65,115	65,115	65,115
50238 Postage	77,583	77,583	77,583	77,583
50239 Fire & Liability Insurance	270,252	270,252	270,252	270,252
50251 Telephone & Communication	8,562	8,562	8,562	8,562
50260 Rental of Equipment	11,300	11,300	11,300	11,300
50266 Legal & Administrative	318,524	318,524	318,524	318,524
50267 Data Processing	342,020	342,020	342,020	342,020
50268 Mileage Allowance	5,000	5,000	5,000	5,000
50271 Gasoline & Vehicle Allowance	280,956	280,956	280,956	280,956
50275 Repairs & Maintenance	466,013	466,013	466,013	466,013
50276 Main Maintenance	120,543	120,543	120,543	120,543
50277 Reservoir Maintenance	55,584	55,584	55,584	55,584
50280 Regulatory Expense	1,500	1,500	1,500	1,500
50281 Regulatory Assessment	230,235	230,235	230,235	230,235
50296 Service Maintenance	95,000	95,000	95,000	95,000
50299 Meter Maintenance	20,000	20,000	20,000	20,000
50305 Water/Sewer Charge	674,043	674,043	674,043	674,043
50306 Electricity	919,976	919,976	919,976	919,976
50307 Natural Gas	86,970	86,970	86,970	86,970
50308 Property Taxes	476,915	476,915	476,915	476,915
50311 Operating Supplies	50,019	50,019	50,019	50,019
50320 Uniforms & protective Gear	40,974	40,974	40,974	40,974
50335 Chemicals	1,719,674	1,719,674	1,719,674	1,719,674
50339 Laboratory Supplies	78,466	78,466	78,466	78,466
50361 Office Supplies	15,133	15,133	15,133	15,133
50380 Customer Service Supplies	7,500	7,500	7,500	7,500
50505 Self Insurance	500	500	500	500
	12,777,812	12,811,190	12,845,097	12,879,246

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule A-3A - Rebuttal
 Cost of Service Rates and Charges

	Docket 4933	Cost of Service	Proposed Rates	% Change	Projected Revenues	
Base Charge (per bill)						
Monthly						
5/8	\$ 6.00	\$ 6.2976	\$ 6.30	5%	\$831,902	
3/4	\$ 6.26	6.5868	6.59	5%	217,470	
1	\$ 8.16	8.7018	8.71	7%	58,949	
1.5	\$ 12.81	13.8767	13.88	8%	75,951	
2	\$ 17.65	19.2624	19.27	9%	55,035	
3	\$ 45.15	49.8073	49.81	10%	39,450	
4	\$ 52.97	58.4823	58.49	10%	9,124	
5	\$ 63.39	70.0489	70.05	11%	0	
6	\$ 71.21	78.7239	78.73	11%	34,956	
8	\$ 92.06	101.8572	101.86	11%	6,112	
10	\$ 129.85	143.7862	143.79	11%	3,451	
Portsmouth Base Charge (4")	\$ 2.09	1.9554	1.96	-6%	24	
					\$ 1,332,424	
Volume Charge (per 1,000 gallons)						
Retail						
Residential	\$ 10.91	\$ 13.3411	\$ 13.35	22%	8,275,665	
Non-Residential	\$ 11.36	\$ 13.7904	\$ 13.80	21%	5,796,000	
					\$ 14,071,665	
Wholesale						
Navy	\$ 7.7867	\$ 8.8963	\$ 8.8964	14%	1,807,748	
Portsmouth Water & Fire District	\$ 6.8419	\$ 7.6591	\$ 7.6592	12%	3,061,382	
					\$ 4,869,131	
Fire Protection						
Public (per hydrant)	\$ 1,202.76	\$ 1,352.98	\$ 1,352.98	12%	\$ 1,423,335	
Private (by Connection Size)						
	Connection Size	Existing Charge				
	<2	\$38.56	\$ 41.78	\$ 41.78	8%	
	2	6.19	\$161.42	\$ 174.90	8%	1,749
	4	38.32	\$566.70	\$ 602.35	6%	57,223
	6	111.31	\$1,313.31	\$ 1,379.25	5%	354,467
	8	237.21	\$2,601.07	\$ 2,719.25	5%	144,120
	10	426.58	\$4,538.11	\$ 4,734.88	4%	4,735
	12	689.04	\$7,222.79	\$ 7,528.48	4%	-
						\$ 562,295
Total Projected Rate Revenues					\$ 22,258,850	

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule A-3B - Rebuttal
 Multi-Year Rate Plan

Rates and Charges	Current Rates	Rate Year		Step 1		Step 2		Step 3	
		Proposed FY 2025	% Increase	Proposed FY 2026	% Increase	Proposed FY 2027	% Increase	Proposed FY 2028	% Increase
Billing Charge (per bill)									
5/8	\$ 6.00	\$ 6.30	5%	\$ 6.32	0.32%	\$ 6.35	0.47%	\$ 6.37	0.31%
3/4	\$ 6.26	\$ 6.59	5%	\$ 6.61	0.30%	\$ 6.64	0.45%	\$ 6.66	0.30%
1	\$ 8.16	\$ 8.71	7%	\$ 8.73	0.23%	\$ 8.76	0.34%	\$ 8.79	0.34%
1.5	\$ 12.81	\$ 13.88	8%	\$ 13.91	0.22%	\$ 13.95	0.29%	\$ 13.98	0.22%
2	\$ 17.65	\$ 19.27	9%	\$ 19.31	0.21%	\$ 19.36	0.26%	\$ 19.41	0.26%
3	\$ 45.15	\$ 49.81	10%	\$ 49.95	0.28%	\$ 50.09	0.28%	\$ 50.24	0.30%
4	\$ 52.97	\$ 58.49	10%	\$ 58.66	0.29%	\$ 58.84	0.31%	\$ 59.01	0.29%
5	\$ 63.39	\$ 70.05	11%	\$ 70.27	0.31%	\$ 70.49	0.31%	\$ 70.71	0.31%
6	\$ 71.21	\$ 78.73	11%	\$ 78.97	0.30%	\$ 79.23	0.33%	\$ 79.49	0.33%
8	\$ 92.06	\$ 101.86	11%	\$ 102.19	0.32%	\$ 102.54	0.34%	\$ 102.89	0.34%
10	\$ 129.85	\$ 143.79	11%	\$ 144.28	0.34%	\$ 144.79	0.35%	\$ 145.30	0.35%
Portsmouth Base Charge (4")	\$ 2.09	\$ 1.96	-6%	\$ 1.97	0.51%	\$ 1.98	0.51%	\$ 1.99	0.51%
Commodity Charge (per 1,000 gallons)									
Retail									
Residential	\$ 10.91	\$ 13.35	22%	\$ 13.37	0.15%	\$ 13.38	0.07%	\$ 13.40	0.15%
Non-Residential	\$ 11.36	\$ 13.80	21%	\$ 13.82	0.14%	\$ 13.84	0.14%	\$ 13.86	0.14%
Wholesale									
Navy	\$ 7.7867	\$ 8.8964	14%	\$ 8.9080	0.13%	\$ 8.9197	0.13%	\$ 8.9315	0.13%
Portsmouth Water & Fire District	\$ 6.8419	\$ 7.6592	12%	\$ 7.6685	0.12%	\$ 7.6780	0.12%	\$ 7.6876	0.13%
Fire Protection									
Public (per hydrant)	\$ 1,202.76	\$ 1,352.98	12%	\$ 1,355.20	0.16%	\$ 1,357.44	0.17%	\$ 1,359.71	0.17%
Private (Connection Size)									
Less than 2"	\$38.56	\$ 41.78	8%	\$ 41.83	0.12%	\$ 41.88	0.12%	\$ 41.93	0.12%
2"	\$161.42	\$ 174.90	8%	\$ 175.10	0.11%	\$ 175.31	0.12%	\$ 175.52	0.12%
4"	\$566.70	\$ 602.35	6%	\$ 603.26	0.15%	\$ 604.20	0.16%	\$ 605.14	0.16%
6"	\$1,313.31	\$ 1,379.25	5%	\$ 1,381.68	0.18%	\$ 1,384.15	0.18%	\$ 1,386.63	0.18%
8"	\$2,601.07	\$ 2,719.25	5%	\$ 2,724.29	0.19%	\$ 2,729.39	0.19%	\$ 2,734.54	0.19%
10"	\$4,538.11	\$ 4,734.88	4%	\$ 4,743.86	0.19%	\$ 4,752.92	0.19%	\$ 4,762.08	0.19%
12"	\$7,222.79	\$ 7,528.48	4%	\$ 7,542.91	0.19%	\$ 7,557.46	0.19%	\$ 7,572.17	0.19%

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule A-4A - Rebuttal
 Bill Impacts
 Page 1 of 3

Customer Class	Proposed 5/8 Inch Meter				Proposed 3/4 Inch Meter				Proposed 1 Inch Meter				Proposed 1.5 Inch Meter				Proposed 2 Inch Meter				Proposed 3 Inch Meter				
	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	
	Consumption per Bill (gallons)																								
Residential (Monthly)	1,000	\$202.92	\$235.80	\$32.88	16.2%	\$206.04	\$239.28	\$33.24	16.4%	\$228.84	\$264.72	\$35.88	17.7%	\$284.64	\$326.76	\$42.12	20.8%	\$342.72	\$391.44	\$48.72	24.0%	\$672.72	\$757.92	\$85.20	42.0%
	2,000	\$333.84	\$396.00	\$62.16	18.6%	\$336.96	\$399.48	\$62.52	18.7%	\$359.76	\$424.92	\$65.16	19.5%	\$415.56	\$486.96	\$71.40	21.4%	\$473.64	\$551.64	\$78.00	23.4%	\$803.64	\$918.12	\$114.48	34.3%
	4,000	\$595.68	\$716.40	\$120.72	20.3%	\$598.80	\$719.88	\$121.08	20.3%	\$621.60	\$745.32	\$123.72	20.8%	\$677.40	\$807.36	\$129.96	21.8%	\$735.48	\$872.04	\$136.56	22.9%	\$1,065.48	\$1,238.52	\$173.04	29.0%
	5,000	\$726.60	\$876.60	\$150.00	20.6%	\$729.72	\$880.08	\$150.36	20.7%	\$752.52	\$905.52	\$153.00	21.1%	\$808.32	\$967.56	\$159.24	21.9%	\$866.40	\$1,032.24	\$165.84	22.8%	\$1,196.40	\$1,398.72	\$202.32	27.8%
	7,000	\$988.44	\$1,197.00	\$208.56	21.1%	\$991.56	\$1,200.48	\$208.92	21.1%	\$1,014.36	\$1,225.92	\$211.56	21.4%	\$1,070.16	\$1,287.96	\$217.80	22.0%	\$1,128.24	\$1,352.64	\$224.40	22.7%	\$1,458.24	\$1,719.12	\$260.88	26.4%
	10,000	\$1,381.20	\$1,677.60	\$296.40	21.5%	\$1,384.32	\$1,681.08	\$296.76	21.5%	\$1,407.12	\$1,706.52	\$299.40	21.7%	\$1,462.92	\$1,768.56	\$305.64	22.1%	\$1,521.00	\$1,833.24	\$312.24	22.6%	\$1,851.00	\$2,199.72	\$348.72	25.2%
	15,000	\$2,035.80	\$2,478.60	\$442.80	21.8%	\$2,038.92	\$2,482.08	\$443.16	21.8%	\$2,061.72	\$2,507.52	\$445.80	21.9%	\$2,117.52	\$2,569.56	\$452.04	22.2%	\$2,175.60	\$2,634.24	\$458.64	22.5%	\$2,505.60	\$3,000.72	\$495.12	24.3%
	20,000	\$2,690.40	\$3,279.60	\$589.20	21.9%	\$2,693.52	\$3,283.08	\$589.56	21.9%	\$2,716.32	\$3,308.52	\$592.20	22.0%	\$2,772.12	\$3,370.56	\$598.44	22.2%	\$2,830.20	\$3,435.24	\$605.04	22.5%	\$3,160.20	\$3,801.72	\$641.52	23.8%
	25,000	\$3,345.00	\$4,080.60	\$735.60	22.0%	\$3,348.12	\$4,084.08	\$735.96	22.0%	\$3,370.92	\$4,109.52	\$738.60	22.1%	\$3,426.72	\$4,171.56	\$744.84	22.3%	\$3,484.80	\$4,236.24	\$751.44	22.5%	\$3,814.80	\$4,602.72	\$787.92	23.6%
	30,000	\$3,999.60	\$4,881.60	\$882.00	22.1%	\$4,002.72	\$4,885.08	\$882.36	22.1%	\$4,025.52	\$4,910.52	\$885.00	22.1%	\$4,081.32	\$4,972.56	\$891.24	22.3%	\$4,139.40	\$5,037.24	\$897.84	22.4%	\$4,469.40	\$5,403.72	\$934.32	23.4%

Docket 24-30-WW

Customer Class	Proposed 5/8 Inch Meter					Proposed 3/4 Inch Meter				Proposed 1 Inch Meter				Proposed 1.5 Inch Meter				Proposed 2 Inch Meter				Proposed 3 Inch Meter				
	Monthly Consumption (gallons)	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	Annual Bill at Current Rates	Annual Bill at Proposed Rates	Dollar Change	Percent Change	
Non-Residential (Monthly)	2,000	\$344.64	\$406.80	\$62.16	18.0%	\$347.76	\$410.28	\$62.52	18.1%	\$370.56	\$435.72	\$65.16	18.9%	\$426.36	\$497.76	\$71.40	20.7%	\$484.44	\$562.44	\$78.00	22.6%	\$803.64	\$918.12	\$114.48	33.2%	
	5,000	\$753.60	\$903.60	\$150.00	19.9%	\$756.72	\$907.08	\$150.36	20.0%	\$779.52	\$932.52	\$153.00	20.3%	\$835.32	\$994.56	\$159.24	21.1%	\$893.40	\$1,059.24	\$165.84	22.0%	\$1,196.40	\$1,398.72	\$202.32	26.8%	
	9,000	\$1,298.88	\$1,566.00	\$267.12	20.6%	\$1,302.00	\$1,569.48	\$267.48	20.6%	\$1,324.80	\$1,594.92	\$270.12	20.8%	\$1,380.60	\$1,656.96	\$276.36	21.3%	\$1,438.68	\$1,721.64	\$282.96	21.8%	\$1,720.08	\$2,039.52	\$319.44	24.6%	
	25,000	\$3,480.00	\$4,215.60	\$735.60	21.1%	\$3,483.12	\$4,219.08	\$735.96	21.1%	\$3,505.92	\$4,244.52	\$738.60	21.2%	\$3,561.72	\$4,306.56	\$744.84	21.4%	\$3,619.80	\$4,371.24	\$751.44	21.6%	\$3,814.80	\$4,602.72	\$787.92	22.6%	
	30,000	\$4,161.60	\$5,043.60	\$882.00	21.2%	\$4,164.72	\$5,047.08	\$882.36	21.2%	\$4,187.52	\$5,072.52	\$885.00	21.3%	\$4,243.32	\$5,134.56	\$891.24	21.4%	\$4,301.40	\$5,199.24	\$897.84	21.6%	\$4,469.40	\$5,403.72	\$934.32	22.5%	
	40,000	\$5,524.80	\$6,699.60	\$1,174.80	21.3%	\$5,527.92	\$6,703.08	\$1,175.16	21.3%	\$5,550.72	\$6,728.52	\$1,177.80	21.3%	\$5,606.52	\$6,790.56	\$1,184.04	21.4%	\$5,664.60	\$6,855.24	\$1,190.64	21.6%	\$5,778.60	\$7,005.72	\$1,227.12	22.2%	
	50,000	\$6,888.00	\$8,355.60	\$1,467.60	21.3%	\$6,891.12	\$8,359.08	\$1,467.96	21.3%	\$6,913.92	\$8,384.52	\$1,470.60	21.4%	\$6,969.72	\$8,446.56	\$1,476.84	21.4%	\$7,027.80	\$8,511.24	\$1,483.44	21.5%	\$7,087.80	\$8,607.72	\$1,519.92	22.1%	
	75,000	\$10,296.00	\$12,495.60	\$2,199.60	21.4%	\$10,299.12	\$12,499.08	\$2,199.96	21.4%	\$10,321.92	\$12,524.52	\$2,202.60	21.4%	\$10,377.72	\$12,586.56	\$2,208.84	21.5%	\$10,435.80	\$12,651.24	\$2,215.44	21.5%	\$10,360.80	\$12,612.72	\$2,251.92	21.9%	
	100,000	\$13,704.00	\$16,635.60	\$2,931.60	21.4%	\$13,707.12	\$16,639.08	\$2,931.96	21.4%	\$13,729.92	\$16,664.52	\$2,934.60	21.4%	\$13,785.72	\$16,726.56	\$2,940.84	21.5%	\$13,843.80	\$16,791.24	\$2,947.44	21.5%	\$13,633.80	\$16,617.72	\$2,983.92	21.8%	
	Customer Class Non-Residential with 6" Fire Connection(Monthly Account)	9,000	Base Charge and Commodity Charges	\$174.24	\$199.80	\$25.56	14.7%	\$199.32	\$203.28	\$3.96	2.3%	\$222.12	\$228.72	\$6.60	3.8%	\$277.92	\$290.76	\$12.84	7.4%	\$336.00	\$355.44	\$19.44	11.2%	\$666.00	\$721.92	\$55.92
Fire Protection Charge			\$1,313.31	\$1,379.25	\$65.94	5.0%	\$1,313.31	\$1,379.25	\$65.94	5.0%	\$1,313.31	\$1,379.25	\$65.94	5.0%	\$1,313.31	\$1,379.25	\$65.94	5.0%	\$1,313.31	\$1,379.25	\$65.94	5.0%	\$1,313.31	\$1,379.25	\$65.94	5.0%
Total Annual Charges			\$1,487.55	\$1,579.05	\$91.50	6.2%	\$1,512.63	\$1,582.53	\$69.90	4.7%	\$1,535.43	\$1,607.97	\$72.54	4.9%	\$1,591.23	\$1,670.01	\$78.78	5.3%	\$1,649.31	\$1,734.69	\$85.38	5.7%	\$1,979.31	\$2,101.17	\$121.86	8.2%

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule A-4A - Rebuttal
 Bill Impacts - Cost of Service Rates
 Page 3 of 3

Customer Class	Monthly Consumption (gallons)	Monthly Bill at Current Rates	Proposed		
			Monthly Bill at Proposed	Dollar Change	Percent Change
Portsmouth	10,000,000	\$68,425	\$76,650	\$8,225	12.0%
	20,000,000	\$136,844	\$153,242	\$16,398	12.0%
	32,000,000	\$218,947	\$245,153	\$26,206	12.0%
	40,000,000	\$273,682	\$306,426	\$32,744	12.0%
	75,000,000	\$513,149	\$574,498	\$61,350	12.0%
Navy 6"meter	5,000,000	\$39,026	\$44,482	\$5,456	14.0%
	16,000,000	\$124,717	\$142,342	\$17,625	14.1%
	38,000,000	\$295,895	\$338,063	\$42,169	14.3%
	50,000,000	\$389,346	\$444,820	\$55,474	14.2%

Docket 24-30-WW

Customer Class	Monthly Consumption (gallons)	Annual Bill at Current Rates	Proposed FY 2025			Proposed FY 2026			Proposed FY 2027			Proposed FY 2028		
			Annual Bill at Proposed Rates	\$ Increase from Current Rates	% Increase from Current Rates	Annual Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates	Annual Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates	Annual Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates
Residential 5/8" meter														
	1,000	\$ 202.92	\$ 235.80	\$ 32.88	16.2%	\$ 236.28	\$ 0.48	0.2%	\$ 236.76	\$ 0.48	0.2%	\$ 237.24	\$ 0.48	0.2%
	2,000	\$ 333.84	\$ 396.00	\$ 62.16	18.6%	\$ 396.72	\$ 0.72	0.2%	\$ 397.32	\$ 0.60	0.2%	\$ 398.04	\$ 0.72	0.2%
Avg. Monthly Use	4,000	\$ 595.68	\$ 716.40	\$ 120.72	20.3%	\$ 717.60	\$ 1.20	0.2%	\$ 718.44	\$ 0.84	0.1%	\$ 719.64	\$ 1.20	0.2%
	5,000	\$ 726.60	\$ 876.60	\$ 150.00	20.6%	\$ 878.04	\$ 1.44	0.2%	\$ 879.00	\$ 0.96	0.1%	\$ 880.44	\$ 1.44	0.2%
	7,000	\$ 988.44	\$ 1,197.00	\$ 208.56	21.1%	\$ 1,198.92	\$ 1.92	0.2%	\$ 1,200.12	\$ 1.20	0.1%	\$ 1,202.04	\$ 1.92	0.2%
	10,000	\$ 1,381.20	\$ 1,677.60	\$ 296.40	21.5%	\$ 1,680.24	\$ 2.64	0.2%	\$ 1,681.80	\$ 1.56	0.1%	\$ 1,684.44	\$ 2.64	0.2%
	15,000	\$ 2,035.80	\$ 2,478.60	\$ 442.80	21.8%	\$ 2,482.44	\$ 3.84	0.2%	\$ 2,484.60	\$ 2.16	0.1%	\$ 2,488.44	\$ 3.84	0.2%
	20,000	\$ 2,690.40	\$ 3,279.60	\$ 589.20	21.9%	\$ 3,284.64	\$ 5.04	0.2%	\$ 3,287.40	\$ 2.76	0.1%	\$ 3,292.44	\$ 5.04	0.2%
	25,000	\$ 3,345.00	\$ 4,080.60	\$ 735.60	22.0%	\$ 4,086.84	\$ 6.24	0.2%	\$ 4,090.20	\$ 3.36	0.1%	\$ 4,096.44	\$ 6.24	0.2%
	30,000	\$ 3,999.60	\$ 4,881.60	\$ 882.00	22.1%	\$ 4,889.04	\$ 7.44	0.2%	\$ 4,893.00	\$ 3.96	0.1%	\$ 4,900.44	\$ 7.44	0.2%

Customer Class	Monthly Consumption (gallons)	Annual Bill at Current Rates	Proposed FY 2025			Proposed FY 2026			Proposed FY 2027			Proposed FY 2028		
			Annual Bill at Proposed Rates	\$ Increase from Current Rates	% Increase from Current Rates	Annual Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates	Annual Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates	Annual Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates
Non-Residential 5/8" meter														
	2,000	\$344.64	\$406.80	\$62.16	18.0%	\$407.52	\$0.72	0.2%	\$408.36	\$0.84	0.2%	\$409.08	\$0.72	0.2%
	5,000	\$753.60	\$903.60	\$150.00	19.9%	\$905.04	\$1.44	0.2%	\$906.60	\$1.56	0.2%	\$908.04	\$1.44	0.2%
Avg. Monthly Use	9,000	\$1,298.88	\$1,566.00	\$267.12	20.6%	\$1,568.40	\$2.40	0.2%	\$1,570.92	\$2.52	0.2%	\$1,573.32	\$2.40	0.2%
	25,000	\$3,480.00	\$4,215.60	\$735.60	21.1%	\$4,221.84	\$6.24	0.1%	\$4,228.20	\$6.36	0.2%	\$4,234.44	\$6.24	0.1%
	30,000	\$4,161.60	\$5,043.60	\$882.00	21.2%	\$5,051.04	\$7.44	0.1%	\$5,058.60	\$7.56	0.1%	\$5,066.04	\$7.44	0.1%
	40,000	\$5,524.80	\$6,699.60	\$1,174.80	21.3%	\$6,709.44	\$9.84	0.1%	\$6,719.40	\$9.96	0.1%	\$6,729.24	\$9.84	0.1%
	50,000	\$6,888.00	\$8,355.60	\$1,467.60	21.3%	\$8,367.84	\$12.24	0.1%	\$8,380.20	\$12.36	0.1%	\$8,392.44	\$12.24	0.1%
	75,000	\$10,296.00	\$12,495.60	\$2,199.60	21.4%	\$12,513.84	\$18.24	0.1%	\$12,532.20	\$18.36	0.1%	\$12,550.44	\$18.24	0.1%
	100,000	\$13,704.00	\$16,635.60	\$2,931.60	21.4%	\$16,659.84	\$24.24	0.1%	\$16,684.20	\$24.36	0.1%	\$16,708.44	\$24.24	0.1%

Customer Class	Monthly Consumption (gallons)	Monthly Bill at Current Rates	Proposed FY 2025			Proposed FY 2026			Proposed FY 2027			Proposed FY 2028		
			Monthly Bill at Proposed Rates	\$ Increase from Current Rates	% Increase from Current Rates	Monthly Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates	Monthly Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates	Monthly Bill at Proposed Rates	\$ Increase from FY 2020 Rates	% Increase from FY 2020 Rates
Portsmouth														
	10,000,000	\$68,425.00	\$76,650.49	\$8,225.49	12.0%	\$76,686.97	\$36.48	0.0%	\$76,781.98	\$95.01	0.1%	\$76,877.99	\$96.01	0.1%
Avg. Monthly Bill	20,000,000	\$136,844.00	\$153,242.49	\$16,398.49	12.0%	\$153,371.97	\$129.48	0.1%	\$153,561.98	\$190.01	0.1%	\$153,753.99	\$192.01	0.1%
	32,000,000	\$218,946.80	\$245,152.89	\$26,206.09	12.0%	\$245,393.97	\$241.08	0.1%	\$245,697.98	\$304.01	0.1%	\$246,005.19	\$307.21	0.1%
	40,000,000	\$273,682.00	\$306,426.49	\$32,744.49	12.0%	\$306,741.97	\$315.48	0.1%	\$307,121.98	\$380.01	0.1%	\$307,505.99	\$384.01	0.1%
	75,000,000	\$513,148.50	\$574,498.49	\$61,349.99	12.0%	\$575,139.47	\$640.98	0.1%	\$575,851.98	\$712.51	0.1%	\$576,571.99	\$720.01	0.1%
Navy														
	5,000,000	\$39,025.56	\$44,482.00	\$5,456.44	14.0%	\$44,618.97	\$136.97	0.3%	\$44,677.73	\$58.76	0.1%	\$44,736.99	\$59.26	0.1%
Avg. Monthly Bill	16,000,000	\$124,717.05	\$142,342.40	\$17,625.35	14.1%	\$142,606.97	\$264.57	0.2%	\$142,794.43	\$187.46	0.1%	\$142,983.49	\$189.06	0.1%
	38,000,000	\$295,894.60	\$338,063.20	\$42,168.60	14.3%	\$338,582.97	\$519.77	0.2%	\$339,027.83	\$444.86	0.1%	\$339,476.49	\$448.66	0.1%
	50,000,000	\$389,346.47	\$444,820.00	\$55,473.53	14.2%	\$445,478.97	\$658.97	0.1%	\$446,064.23	\$585.26	0.1%	\$446,654.49	\$590.26	0.1%

Docket 24-30-WW

Rhode Island Public Utilities Commission
Docket 24-30-WW
Newport Water - FY 2025 Rate Filing
HJS Schedule A-5A - Rebuttal
Revenue Proof

	Annual Revenue	
	Existing Rates	Proposed Rates
REVENUES		
Water Rates		
Base Charge (Billing Charge)	\$ 1,257,321	\$ 1,332,424
Volume Charge		
Residential	6,763,109	8,275,665
Non-Residential	4,771,200	5,796,000
Navy	1,582,257	1,807,748
Portsmouth Water & Fire District	2,734,707	3,061,382
Fire Protection		
Public	1,265,304	1,423,335
Private	535,366	562,295
Total Rate Revenues	\$ 18,909,264	\$ 22,258,850
Other Operating Revenues		
Sundry charges	\$ 133,000	\$ 133,000
WPC cost share on customer service	401,869	401,869
Middletown cost share on customer service	213,562	213,562
Rental of Property	90,000	90,000
Total Other Operating Revenues	\$ 838,431	\$ 838,431
Total Operating Revenues	\$ 19,747,695	\$ 23,097,280
Add: Non-Operating Revenues		
Water Penalty	\$ 50,000	\$ 50,000
Miscellaneous*	11,300	11,300
Investment Interest Income	20,000	20,000
Water Quality Protection Fees	21,000	21,000
Total Non Operating Revenues	\$ 102,300	\$ 102,300
Total Revenues	\$ 19,849,995	\$ 23,199,580
COSTS		
Departmental O&M	\$ (12,777,812)	\$ (12,777,812)
Capital Costs		
Contribution to Capital Spending Acct.	(3,300,000)	(3,300,000)
Contribution to Debt Service Acct.	(6,920,000)	(6,920,000)
Total Capital Costs	\$ (10,220,000)	\$ (10,220,000)
Operating Revenue Allowance	(191,667)	(191,667)
Total Costs	\$ (23,189,479)	\$ (23,189,479)
Revenue Surplus (Deficit)	\$ (3,339,484)	\$ 10,101

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule A-5B - Rebuttal
 Multi-Year Revenue Proof

	Existing Rates	FY 2025 Proposed Rates	Step 1 FY 2026 Proposed Rates	Step 2 FY 2027 Proposed Rates	Step 3 FY 2028 Proposed Rates
REVENUES					
Water Rates					
Base Charge (Billing Charge)	\$ 1,257,321	\$ 1,332,424	\$ 1,336,415	\$ 1,342,219	\$ 1,346,324
Volume Charge					
Residential	6,763,109	8,275,665	8,288,063	8,294,262	8,306,660
Non-Residential	4,771,200	5,796,000	5,804,400	5,812,800	5,821,200
Navy	1,582,257	1,807,748	1,810,106	1,812,483	1,814,881
Portsmouth Water & Fire District	2,734,707	3,061,382	3,065,099	3,068,897	3,072,734
Fire Protection					
Public	1,265,304	1,423,335	1,425,670	1,428,027	1,430,415
Private	535,366	562,295	563,284	564,289	565,300
Total Rate Revenues	\$ 18,909,264	\$ 22,258,850	\$ 22,293,037	\$ 22,322,976	\$ 22,357,513
Other Operating Revenues					
Sundry charges	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000
WPC cost share on customer service	401,869	401,869	401,869	401,869	401,869
Middletown cost share on customer service	213,562	213,562	213,562	213,562	213,562
Rental of Property	90,000	90,000	90,000	90,000	90,000
Total Other Operating Revenues	\$ 838,431	\$ 838,431	\$ 838,431	\$ 838,431	\$ 838,431
Total Operating Revenues	\$ 19,747,695	\$ 23,097,280	\$ 23,131,467	\$ 23,161,407	\$ 23,195,944
Add: Non-Operating Revenues					
Water Penalty	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous*	11,300	11,300	11,300	11,300	11,300
Investment Interest Income	20,000	20,000	20,000	20,000	20,000
Water Quality Protection Fees	21,000	21,000	21,000	21,000	21,000
Total Non Operating Revenues	\$ 102,300	\$ 102,300	\$ 102,300	\$ 102,300	\$ 102,300
Total Revenues	\$ 19,849,995	\$ 23,199,580	\$ 23,233,767	\$ 23,263,707	\$ 23,298,244
EXPENSES					
Departmental O&M	\$ (12,777,812)	\$ (12,777,812)	\$ (12,811,190)	\$ (12,845,097)	\$ (12,879,246)
Capital Costs					
Contribution to Capital Spending Acct.	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)
Contribution to Debt Service Acct.	(6,920,000)	(6,920,000)	(6,920,000)	(6,920,000)	(6,920,000)
Total Capital Costs	\$ (10,220,000)	\$ (10,220,000)	\$ (10,220,000)	\$ (10,220,000)	\$ (10,220,000)
Operating Revenue Allowance	(191,667)	(191,667)	(192,168)	(192,676)	(193,189)
Total Costs	\$ (23,189,479)	\$ (23,189,479)	\$ (23,223,357)	\$ (23,257,774)	\$ (23,292,434)
Revenue Surplus (Deficit)	\$ (3,339,484)	\$ 10,101	\$ 10,410	\$ 5,933	\$ 5,810

Docket 24-30-WW

Operation & Maintenance Costs

Administration

Salaries, Wages, & Benefits

Salaries & Wages

AFSCME retro

NEA retro

AFSCME benefits on retro pay

NEA benefits on retro pay

Standby Salaries

Accrued Benefits Buyout

Employee Benefits

Retiree Insurance Coverage

Workers Compensation

Annual Leave Buyback

Subtotal

Rate Year	Allocation Notes	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total % Allocated
\$ 448,942	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
\$ -	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
\$ -	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
\$ -	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
\$ -	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
\$ 18,720	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
\$ -	Non-Administrative Wages & Salaries	59%	22%	7%	6%	5%	1%	0%	100%
\$ 237,696	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
\$ 110,421	Non-Administrative Wages & Salaries	59%	22%	7%	6%	5%	1%	0%	100%
\$ 115,426	Non-Administrative Wages & Salaries	59%	22%	7%	6%	5%	1%	0%	100%
\$ 2,500	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
933,705									

Docket 24-30-WW

	Rate Year	Allocation Notes	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total % Allocated
All Other Administrative Costs										
Advertisement	4,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Membership Dues & Subscription	15,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Conferences & Training	7,338	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Tuition Reimbursement	2,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Consultant Fees	93,622	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Postage	1,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Fire & Liability Insurance	60,445	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Telephone & Communication	8,562	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Water	2,422	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Electricity	8,842	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Natural Gas	7,538	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Property Taxes	476,915	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Legal & Administrative	-									
Audit Fees	4,944	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
OPEB Contribution	31,488	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
City Council	3,943	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
City Clerk	4,537	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
City Manager	76,621	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
Human Resources	6,193	Non-Administrative Wages & Salaries	59%	22%	7%	6%	5%	1%	0%	100%
City Solicitor	27,329	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
Finance Administrative 50%	26,212	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
Finance Administrative 5%	3,363	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
Finance Admin 10% Inv/Debt	11,809	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
Purchasing	22,404	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
Assessment	-	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
Collections	24,828	100% Billing	0%	0%	0%	0%	100%	0%	0%	100%
Accounting - Wires - 5%	9,149	Total Non-Admin Costs Before Offsets	66%	20%	5%	4%	2%	2%	1%	100%
Accounting	65,704	Non-Administrative Wages & Salaries	59%	22%	7%	6%	5%	1%	0%	100%
Facilities Maintenance	-	Non-Administrative Wages & Salaries	59%	22%	7%	6%	5%	1%	0%	100%
Data Processing	342,020	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Mileage Allowance	5,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Gasoline & Vehicle Allowance	11,629	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Repairs & Maintenance	2,500	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Regulatory Expense	1,500	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Regulatory Assessment	135,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Office Supplies	15,133	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Self Insurance	500	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Unemployment Claims	-	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Subtotal	1,519,489									

Docket 24-30-WW

Rate Year		Allocation Notes	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total % Allocated
Customer Service										
Salaries & Wages	413,420	Customer Service Salaries and Wages	0%	0%	0%	52%	40%	7%	0%	100%
Benefits	255,796	Customer Service Salaries and Wages	0%	0%	0%	52%	40%	7%	0%	100%
Copying & binding	600	100% billing (based on budget analysis)					100%			100%
Conferences & Training	1,835	100% billing (based on budget analysis)					100%			100%
Support Services	51,615	100% billing (software support & printing/mailing)					100%			100%
Postage	76,583	100% billing (based on budget analysis)					100%			100%
Bank Fees (lock box and credit c	65,000	100% billing (based on budget analysis)					100%			100%
Gasoline & Vehicle Allowance	42,739	Customer Service Salaries and Wages	0%	0%	0%	52%	40%	7%	0%	100%
Repairs & Maintenance	40,000	100% metering (meter repairs)				100%				100%
Meter Maintenance	20,000	100% metering (based on budget analysis)				100%				100%
Operating Supplies	4,656	100% metering (based on budget analysis)				100%				100%
Uniforms & protective Gear	4,915	100% metering (based on budget analysis)				100%				100%
Customer Service Supplies	7,500	100% billing (based on budget analysis)					100%			100%
Subtotal	984,658									
Source of Supply - Island										
Salaries & Wages	\$ 355,675	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Overtime	\$ 34,650	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Temp Salaries	\$ 34,580	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Injury Pay	\$ -	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Employee Benefits	\$ 225,251	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Annual Leave Buyback	\$ 1,700	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Electricity	\$ 39,806	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Gas/Vehicle Maintenance	\$ 92,760	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Repairs & Maintenance	\$ 17,755	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Reservoir Maintenance	\$ 47,500	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Operating Supplies	\$ 6,240	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Uniforms & protective Gear	\$ 5,601	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Chemicals	\$ 128,125	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Subtotal	\$ 989,644									
Source of Supply - Mainland										
Overtime	\$ 9,354	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Temp Salaries	\$ 54,527	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Permanent Part time	\$ 16,125	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Employee Benefits	\$ 5,405	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Electricity	\$ 281,953	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Repairs & Maintenance	\$ 22,255	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Reservoir Maintenance	\$ 8,084	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Operating Supplies	\$ 1,000	Average Day Demand Patterns	100%	0%	0%	0%	0%	0%	0%	100%
Subtotal	\$ 398,702									

Docket 24-30-WW

	Rate Year	Allocation Notes	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total % Allocated
Station One (Excludes chemicals)										
Salaries & Wages	\$ 653,625	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Overtime	\$ 144,484	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Holiday Pay	\$ 23,959	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Lead Plant Operator Stipend	\$ 8,167	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Employee Benefits	\$ 371,675	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Annual Leave Buyback	\$ 15,700	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Conferences & Training	\$ 4,500	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Fire & Liability Insurance	\$ 94,228	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Electricity	\$ 280,948	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Natural Gas	\$ 45,965	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Rental of Equipment	\$ 1,150	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Sewer Charge	\$ 209,798	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Gas/Vehicle Maintenance	\$ 10,056	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Repairs & Maintenance	\$ 113,174	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Operating Supplies	\$ 15,000	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Uniforms & protective Gear	\$ 12,150	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Station One Chemicals	\$ 748,253	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Subtotal	\$ 2,752,832									
Lawton Valley (Excludes chemicals)										
Salaries & Wages	\$595,859	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Overtime	\$145,000	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Holiday Pay	\$22,500	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Lead Plant Operator Stipend	\$7,520	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Employee Benefits	\$371,092	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Annual Leave Buyback	\$9,500	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Conferences & Training	\$2,520	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Fire & Liability Insurance	\$99,792	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Electricity	\$279,710	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Natural Gas	\$33,467	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Rental of Equipment	\$1,150	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Sewer Charge	\$461,823	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Gas/Vehicle Maintenance	\$10,056	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Repairs & Maintenance	\$115,174	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Operating Supplies	\$12,386	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Uniforms & protective Gear	\$10,935	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Lawton Valley Chemicals	\$843,297	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Subtotal	3,021,780									

Docket 24-30-WW

	Rate Year	Allocation Notes	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total % Allocated
Laboratory										
Salaries & Wages	\$ 167,596	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Employee Benefits	\$ 86,774	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Annual Leave Buyback	\$ 4,250	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Repairs & Maintenance	\$ 11,364	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Regulatory Assessment	\$ 95,235	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Laboratory Supplies	\$ 78,466	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Subtotal	\$ 443,685									
Transmission and Distribution										
Salaries & Wages	\$ 661,075	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Overtime	\$ 69,310	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Temp Salaries	\$ 34,580	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Injury Pay	\$ -	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Employee Benefits	\$ 397,963	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Annual Leave Buyback	\$ 6,000	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Conferences & Training	\$ 6,225	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Contract Services	\$ 13,500	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Fire & Liability Insurance	\$ 15,787	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Electricity	\$ 28,717	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Heavy Equipment Rental	\$ 9,000	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Gas/Vehicle Maintenance	\$ 113,715	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Repairs & Maintenance	\$ 23,791	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Main Maintenance	\$ 120,543	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Hydrant Maintenance	\$ -	100% Fire	0%	0%	0%	0%	0%	0%	100%	100%
Service Maintenance	\$ 95,000	100% Services	0%	0%	0%	0%	0%	100%	0%	100%
Operating Supplies	\$ 10,737	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Uniforms & protective Gear	\$ 7,373	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Subtotal	\$ 1,613,316									
Fire Protection	120,000	100% Fire	0%	0%	0%	0%	0%	0%	100%	100%
Total O&M Costs	12,777,812									

Docket 24-30-WW

	Rate Year	Allocation Notes	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total % Allocated
CAPITAL COSTS										
Water Supply	1,530,378	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Treatment Station 1	2,402,427	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Treatment Lawton Valley	2,789,496	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
Treatment Both Plants	807,392	Maximum Day Demand Patterns	64%	36%	0%	0%	0%	0%	0%	100%
T&D Pumping	65,555	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
T&D	1,950,907	Maximum Hour Demand Patterns	44%	24%	32%	0%	0%	0%	0%	100%
Fire	29,872	100% Fire	0%	0%	0%	0%	0%	0%	100%	100%
Meters	378,590	100% Meters	0%	0%	0%	100%	0%	0%	0%	100%
Services	239,707	100 % Services	0%	0%	0%	0%	0%	100%	0%	100%
Billing	25,676	100% Billing	0%	0%	0%	0%	100%	0%	0%	100%
Total Capital Costs excluding Treatment	10,220,000									
Revenue Allowance	191,667	100% base	100%							100%
Total Costs before Offsets	23,189,479									
OFFSETS										
Nonrate Revenues										
Sundry charges	133,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
WPC cost share on customer ser	401,869	50/50 Split between Metering and Billing	0%	0%	0%	50%	50%	0%	0%	100%
Middletown cost share on custo	213,562	50/50 Split between Metering and Billing	0%	0%	0%	50%	50%	0%	0%	100%
Rental of Property	90,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Water Penalty	50,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Miscellaneous*	11,300	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Investment Interest Income	20,000	Non Admin less electricity & chemicals	60%	19%	6%	6%	6%	2%	2%	100%
Water Quality Protection Fees	21,000	100% Base	100%	0%	0%	0%	0%	0%	0%	100%
Total Nonrate Revenues	940,731									
Net Costs To Recover Through Rates	\$ 22,248,748									
	\$ -									

Docket 24-30-WW

	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total \$ Allocated
Operation & Maintenance Costs								
Administration								
Salaries, Wages, & Benefits								
Salaries & Wages	268,060	83,071	28,070	25,757	28,532	8,476	6,976	448,942
AFSCME retro	-	-	-	-	-	-	-	-
NEA retro	-	-	-	-	-	-	-	-
AFSCME benefits on retro pay	-	-	-	-	-	-	-	-
NEA benefits on retro pay	-	-	-	-	-	-	-	-
Standby Salaries	11,178	3,464	1,170	1,074	1,190	353	291	18,720
Accrued Benefits Buyout	-	-	-	-	-	-	-	-
Employee Benefits	141,927	43,982	14,862	13,637	15,106	4,488	3,694	237,696
Retiree Insurance Coverage	65,213	23,890	7,692	6,831	5,516	1,075	205	110,421
Workers Compensation	68,169	24,972	8,040	7,140	5,766	1,124	214	115,426
Annual Leave Buyback	1,493	463	156	143	159	47	39	2,500
Subtotal	556,040	179,841	59,991	54,583	56,268	15,563	11,418	933,705

Docket 24-30-WW

	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total \$ Allocated
All Other Administrative Costs								
Advertisement	2,388	740	250	229	254	76	62	4,000
Membership Dues & Subscription	8,956	2,776	938	861	953	283	233	15,000
Conferences & Training	4,381	1,358	459	421	466	139	114	7,338
Tuition Reimbursement	1,194	370	125	115	127	38	31	2,000
Consultant Fees	55,901	17,323	5,854	5,371	5,950	1,768	1,455	93,622
Postage	597	185	63	57	64	19	16	1,000
Fire & Liability Insurance	36,091	11,185	3,779	3,468	3,841	1,141	939	60,445
Telephone & Communication	5,112	1,584	535	491	544	162	133	8,562
Water	1,446	448	151	139	154	46	38	2,422
Electricity	5,279	1,636	553	507	562	167	137	8,842
Natural Gas	4,501	1,395	471	432	479	142	117	7,538
Property Taxes	284,762	88,246	29,819	27,362	30,309	9,004	7,411	476,915
Legal & Administrative								
Audit Fees	3,258	971	268	196	123	92	36	4,944
OPEB Contribution	20,752	6,184	1,707	1,248	784	585	228	31,488
City Council	2,599	774	214	156	98	73	28	3,943
City Clerk	2,990	891	246	180	113	84	33	4,537
City Manager	50,497	15,048	4,154	3,036	1,908	1,424	554	76,621
Human Resources	3,657	1,340	431	383	309	60	11	6,193
City Solicitor	18,011	5,367	1,482	1,083	681	508	198	27,329
Finance Adimistrative 50%	17,275	5,148	1,421	1,039	653	487	189	26,212
Finance Adimistrative 5%	2,216	660	182	133	84	63	24	3,363
Finance Admin 10% Inv/Debt	7,783	2,319	640	468	294	220	85	11,809
Purchasing	14,766	4,400	1,215	888	558	417	162	22,404
Assessment	-	-	-	-	-	-	-	-
Collections	-	-	-	-	24,828	-	-	24,828
Accounting - Wires - 5%	6,030	1,797	496	363	228	170	66	9,149
Accounting	38,804	14,215	4,577	4,065	3,282	640	122	65,704
Facilities Maintenance	-	-	-	-	-	-	-	-
Data Processing	204,218	63,286	21,385	19,623	21,736	6,457	5,315	342,020
Mileage Allowance	2,985	925	313	287	318	94	78	5,000
Gasoline & Vehicle Allowance	6,944	2,152	727	667	739	220	181	11,629
Repairs & Maintenance	1,493	463	156	143	159	47	39	2,500
Regulatory Expense	896	278	94	86	95	28	23	1,500
Regulatory Assessment	80,608	24,980	8,441	7,745	8,580	2,549	2,098	135,000
Office Supplies	9,036	2,800	946	868	962	286	235	15,133
Self Insurance	299	93	31	29	32	9	8	500
Unemployment Claims	-	-	-	-	-	-	-	-
Subtotal	905,725	281,337	92,123	82,139	110,269	27,498	20,398	1,519,489

Docket 24-30-WW

	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total \$ Allocated
Customer Service								
Salaries & Wages	-	-	-	216,882	167,037	29,501	-	413,420
Benefits	-	-	-	134,191	103,351	18,253	-	255,796
Copying & binding	-	-	-	-	600	-	-	600
Conferences & Training	-	-	-	-	1,835	-	-	1,835
Support Services	-	-	-	-	51,615	-	-	51,615
Postage	-	-	-	-	76,583	-	-	76,583
Bank Fees (lock box and credit ca	-	-	-	-	65,000	-	-	65,000
Gasoline & Vehicle Allowance	-	-	-	22,421	17,268	3,050	-	42,739
Repairs & Maintenance	-	-	-	40,000	-	-	-	40,000
Meter Maintenance	-	-	-	20,000	-	-	-	20,000
Operating Supplies	-	-	-	4,656	-	-	-	4,656
Uniforms & protective Gear	-	-	-	4,915	-	-	-	4,915
Customer Service Supplies	-	-	-	-	7,500	-	-	7,500
Source of Supply - Island								
Salaries & Wages	355,675	-	-	-	-	-	-	355,675
Overtime	34,650	-	-	-	-	-	-	34,650
Temp Salaries	34,580	-	-	-	-	-	-	34,580
Injury Pay	-	-	-	-	-	-	-	-
Employee Benefits	225,251	-	-	-	-	-	-	225,251
Annual Leave Buyback	1,700	-	-	-	-	-	-	1,700
Electricity	39,806	-	-	-	-	-	-	39,806
Gas/Vehicle Maintenance	92,760	-	-	-	-	-	-	92,760
Repairs & Maintenance	17,755	-	-	-	-	-	-	17,755
Reservoir Maintenance	47,500	-	-	-	-	-	-	47,500
Operating Supplies	6,240	-	-	-	-	-	-	6,240
Uniforms & protective Gear	5,601	-	-	-	-	-	-	5,601
Chemicals	128,125	-	-	-	-	-	-	128,125
Source of Supply - Mainland								
Overtime	9,354	-	-	-	-	-	-	9,354
Temp Salaries	54,527	-	-	-	-	-	-	54,527
Permanent Part time	16,125	-	-	-	-	-	-	16,125
Employee Benefits	5,405	-	-	-	-	-	-	5,405
Electricity	281,953	-	-	-	-	-	-	281,953
Repairs & Maintenance	22,255	-	-	-	-	-	-	22,255
Reservoir Maintenance	8,084	-	-	-	-	-	-	8,084
Operating Supplies	1,000	-	-	-	-	-	-	1,000

Docket 24-30-WW

	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total \$ Allocated
Station One (Excludes chemicals)								
Salaries & Wages	419,321	234,305	-	-	-	-	-	653,625
Overtime	92,691	51,793	-	-	-	-	-	144,484
Holiday Pay	15,370	8,589	-	-	-	-	-	23,959
Lead Plant Operator Stipend	5,239	2,928	-	-	-	-	-	8,167
Employee Benefits	238,441	133,234	-	-	-	-	-	371,675
Annual Leave Buyback	10,072	5,628	-	-	-	-	-	15,700
Conferences & Training	2,887	1,613	-	-	-	-	-	4,500
Fire & Liability Insurance	60,450	33,778	-	-	-	-	-	94,228
Electricity	280,948	-	-	-	-	-	-	280,948
Natural Gas	29,488	16,477	-	-	-	-	-	45,965
Rental of Equipment	738	412	-	-	-	-	-	1,150
Sewer Charge	209,798	-	-	-	-	-	-	209,798
Gas/Vehicle Maintenance	6,451	3,605	-	-	-	-	-	10,056
Repairs & Maintenance	72,604	40,569	-	-	-	-	-	113,174
Operating Supplies	9,623	5,377	-	-	-	-	-	15,000
Uniforms & protective Gear	7,795	4,355	-	-	-	-	-	12,150
Station One Chemicals	748,253	-	-	-	-	-	-	748,253
Lawton Valley (Excludes chemicals)								
Salaries & Wages	382,262	213,597	-	-	-	-	-	595,859
Overtime	93,022	51,978	-	-	-	-	-	145,000
Holiday Pay	14,434	8,066	-	-	-	-	-	22,500
Lead Plant Operator Stipend	4,824	2,696	-	-	-	-	-	7,520
Employee Benefits	238,067	133,025	-	-	-	-	-	371,092
Annual Leave Buyback	6,095	3,405	-	-	-	-	-	9,500
Conferences & Training	1,617	903	-	-	-	-	-	2,520
Fire & Liability Insurance	64,020	35,772	-	-	-	-	-	99,792
Electricity	279,710	-	-	-	-	-	-	279,710
Natural Gas	21,470	11,997	-	-	-	-	-	33,467
Rental of Equipment	738	412	-	-	-	-	-	1,150
Sewer Charge	461,823	-	-	-	-	-	-	461,823
Gas/Vehicle Maintenance	6,451	3,605	-	-	-	-	-	10,056
Repairs & Maintenance	73,887	41,286	-	-	-	-	-	115,174
Operating Supplies	7,946	4,440	-	-	-	-	-	12,386
Uniforms & protective Gear	7,015	3,920	-	-	-	-	-	10,935
Lawton Valley Chemicals	843,297	-	-	-	-	-	-	843,297

Docket 24-30-WW

	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total \$ Allocated
Laboratory								
Salaries & Wages	167,596	-	-	-	-	-	-	167,596
Employee Benefits	86,774	-	-	-	-	-	-	86,774
Annual Leave Buyback	4,250	-	-	-	-	-	-	4,250
Repairs & Maintenance	11,364	-	-	-	-	-	-	11,364
Regulatory Assessment	95,235	-	-	-	-	-	-	95,235
Laboratory Supplies	78,466	-	-	-	-	-	-	78,466
Transmission and Distribution								
Salaries & Wages	289,227	161,612	210,235	-	-	-	-	661,075
Overtime	30,324	16,944	22,042	-	-	-	-	69,310
Temp Salaries	15,129	8,454	10,997	-	-	-	-	34,580
Injury Pay	-	-	-	-	-	-	-	-
Employee Benefits	174,113	97,290	126,561	-	-	-	-	397,963
Annual Leave Buyback	2,625	1,467	1,908	-	-	-	-	6,000
Conferences & Training	2,724	1,522	1,980	-	-	-	-	6,225
Contract Services	5,906	3,300	4,293	-	-	-	-	13,500
Fire & Liability Insurance	6,907	3,859	5,021	-	-	-	-	15,787
Electricity	12,564	7,020	9,133	-	-	-	-	28,717
Heavy Equipment Rental	3,938	2,200	2,862	-	-	-	-	9,000
Gas/Vehicle Maintenance	49,752	27,800	36,164	-	-	-	-	113,715
Repairs & Maintenance	10,409	5,816	7,566	-	-	-	-	23,791
Main Maintenance	52,739	29,469	38,335	-	-	-	-	120,543
Hydrant Maintenance	-	-	-	-	-	-	-	-
Service Maintenance	-	-	-	-	-	95,000	-	95,000
Operating Supplies	4,698	2,625	3,415	-	-	-	-	10,737
Uniforms & protective Gear	3,226	1,802	2,345	-	-	-	-	7,373
Fire Protection	-	-	-	-	-	-	120,000	120,000
Non-Administrative O&M	7,213,156	1,428,947	482,856	443,065	490,789	145,805	120,000	10,324,617

Docket 24-30-WW

	Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total \$ Allocated
Water Supply	1,530,378	-	-	-	-	-	-	1,530,378
Treatment Station 1	1,541,230	861,197	-	-	-	-	-	2,402,427
Treatment Lawton Valley	1,789,547	999,949	-	-	-	-	-	2,789,496
Treatment Both Plants	517,967	289,425	-	-	-	-	-	807,392
T&D Pumping	28,681	16,026	20,848	-	-	-	-	65,555
T&D	853,542	476,936	620,429	-	-	-	-	1,950,907
Fire	-	-	-	-	-	-	29,872	29,872
Meters	-	-	-	378,590	-	-	-	378,590
Services	-	-	-	-	-	239,707	-	239,707
Billing	-	-	-	-	25,676	-	-	25,676
	6,261,345	2,643,533	641,277	378,590	25,676	239,707	29,872	10,220,000
	61%	26%	6%	4%	0%	2%	0%	100%
	191,667	-	-	-	-	-	-	191,667
Total Non-Admin Costs	13,666,168	4,072,480	1,124,132	821,655	516,465	385,512	149,872	20,736,284
	66%	20%	5%	4%	2%	2%	1%	100%
	79,413	24,610	8,316	7,631	8,453	2,511	2,067	133,000
	-	-	-	200,934	200,934	-	-	401,869
	-	-	-	106,781	106,781	-	-	213,562
	53,738	16,653	5,627	5,164	5,720	1,699	1,399	90,000
	29,855	9,252	3,126	2,869	3,178	944	777	50,000
	6,747	2,091	707	648	718	213	176	11,300
	11,942	3,701	1,251	1,147	1,271	378	311	20,000
	21,000	-	-	-	-	-	-	21,000
	202,695	56,307	19,027	325,174	327,054	5,745	4,729	940,731
	\$ 13,463,473	\$ 4,016,173	\$ 1,105,106	\$ 496,481	\$ 189,410	\$ 379,767	\$ 145,144	\$ 19,795,554

Docket 24-30-WW

Non-Admin O&M Costs	\$	7,213,156	\$	1,428,947	\$	482,856	\$	443,065	\$	490,789	\$	145,805	\$	120,000	\$	10,324,617
Less: Chemicals																\$ -
Station One	\$	(748,253)														\$ (748,253)
Lawton Valley	\$	(843,297)														\$ (843,297)
Source Supply	\$	(128,125)														\$ (128,125)
Electricity																\$ -
Source Supply	\$	(321,759)	\$	-												\$ (321,759)
Station One	\$	(280,948)	\$	-												\$ (280,948)
Lawton Valley	\$	(279,710)	\$	-												\$ (279,710)
Costs Adjusted	\$	4,611,065	\$	1,428,947	\$	482,856	\$	443,065	\$	490,789	\$	145,805	\$	120,000	\$	7,722,526
		60%		19%		6%		6%		6%		2%		2%		100%

Base	Max Day	Max Hour	Metering	Billing	Services	Fire	Total \$ Allocated
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Non-Administrative Labor								
Administration	280,730	86,997	29,397	26,975	29,880	8,877	7,306	470,162
Customer Service	0	0	0	216,882	167,037	29,501	0	413,420
Source of Supply - Island	424,905	0	0	0	0	0	0	424,905
Source of Supply - Mainland	80,006	0	0	0	0	0	0	80,006
Station One	537,454	300,314	0	0	0	0	0	837,768
Lawton Valley	495,813	277,046	0	0	0	0	0	772,859
Laboratory	171,846	0	0	0	0	0	0	171,846
Transmission/Distribution	337,305	188,477	245,183	0	0	0	0	770,965
Total	2,328,059	852,835	274,580	243,856	196,917	38,378	7,306	3,941,931
Percent	59%	22%	7%	6%	5%	1%	0%	100%

Docket 24-30-WW

ALLOCATION PERCENTAGES		Commodity Charges					Fire	Total % Allocated
		Base Charge	Retail		Navy	Portsmouth		
			Residential	Non-Residential				
Cost Category	Allocation Basis							
Base	<i>Average annual demand</i>	41%	28%	11%	20%	0%	100%	
Base Excluding PWFD		51%	35%	14%	0%	0%	100%	
Base Excluding PWFD & 50% Navy		55%	37%	7%	0%	0%	100%	
Water Quality Protection Fees		60%	40%	0%	0%	0%	100%	
Total Base to Class		43%	29%	11%	18%	0%	100%	
Max Day	<i>Estimated customer peaking factors</i>	36%	26%	5%	12%	22%	100%	
Base Excluding PWFD		40%	30%	5%	0%	25%	100%	
Max Day Excluding PWFD & 50% Navy		41%	30%	3%	0%	26%	100%	
Total Max Day to Class		37%	27%	4%	9%	23%	100%	
Max Hour	<i>Estimated customer peaking factors</i>	18%	19%	5%	7%	51%	100%	
Base Excluding PWFD		19%	20%	6%	0%	55%	100%	
Max Hour Excluding PWFD & 50% Navy		20%	21%	3%	0%	56%	100%	
Total Max Hour to Class		20%	21%	3%	0%	56%	100%	
Metering	<i>Direct Assignment</i>	100%					100%	
Billing	<i>Direct Assignment</i>	100%					100%	
Services	<i>Direct Assignment</i>	100%					100%	
Fire	<i>Direct Assignment</i>					100%	100%	
Treatment Plant Avg. Day	<i>Assured Capacity</i>	0%	0%	0%	0%	0%	0%	
Treatment Plant Max. Day	<i>Assured Capacity</i>	0%	0%	0%	0%	0%	0%	

Docket 24-30-WW

ALLOCATION RESULTS Cost Category	Rate Year	Commodity Charges					Total \$ Allocated	
		Base Charge	Retail		Navy	Portsmouth		Fire
			Residential	Non-Residential				
Base								
Base excluding T&D&WQPF & Pumping	12,119,666	4,983,695	3,376,596	1,333,398	2,425,977	-	12,119,666	
Transmission & Distribution	1,517,821	837,971	567,749	112,101	-	-	1,517,821	
Pumping	28,681	14,745	9,990	3,945	-	-	28,681	
Water Quality Protection Fees	(21,000)	(12,518)	(8,482)	-	-	-	(21,000)	
Revenue Offsets	(181,695)	(77,597)	(52,574)	(19,271)	(32,254)	-	(181,695)	
Administrative Charges	1,461,765	624,276	422,965	155,036	259,488	-	1,461,765	
Max Day								
Max Day Except T&D & Pumping	3,208,337	1,143,506	839,480	146,040	371,233	708,079	3,208,337	
Transmission & Distribution	848,116	350,867	257,581	22,405	-	217,263	848,116	
Pumping	16,026	6,459	4,742	825	-	4,000	16,026	
Revenue Offsets	(56,307)	(20,751)	(15,234)	(2,340)	(5,133)	(12,849)	(56,307)	
Administrative Charges	461,178	169,958	124,771	19,169	42,039	105,241	461,178	
Max Hour								
Max Hr. Except T&D & Pumping	-	-	-	-	-	-	-	
Transmission & Distribution	1,103,285	219,100	232,125	31,413	-	620,647	1,103,285	
Pumping	20,848	4,026	4,265	1,154	-	11,403	20,848	
Revenue Offsets	(19,027)	(3,777)	(4,001)	(551)	-	(10,698)	(19,027)	
Administrative Charges	152,114	30,193	31,987	4,407	-	85,527	152,114	
Metering								
Metering	821,655	821,655	-	-	-	-	821,655	
Revenue Offsets	(325,174)	(325,174)	-	-	-	-	(325,174)	
Administrative Charges	136,723	136,723	-	-	-	-	136,723	
Services								
Services	385,512	385,512	-	-	-	-	385,512	
Revenue Offsets	(5,745)	(5,745)	-	-	-	-	(5,745)	
Administrative Charges	43,062	43,062	-	-	-	-	43,062	
Billing								
Billing	516,465	516,465	-	-	-	-	516,465	
Revenue Offsets	(327,054)	(327,054)	-	-	-	-	(327,054)	
Administrative Charges	166,537	166,537	-	-	-	-	166,537	
Fire								
Fire	149,872	-	-	-	-	149,872	149,872	
Revenue Offsets	(4,729)	-	-	-	-	(4,729)	(4,729)	
Administrative Charges	31,816	-	-	-	-	31,816	31,816	
Treatment Plant Capital Costs								
Treatment Plant Avg. Day	-	-	-	-	-	-	-	
Treatment Plant Max. Day	-	-	-	-	-	-	-	
Total To Recover through Rates	\$ 22,248,748	\$ 1,411,979	\$ 8,270,154	\$ 5,791,961	\$ 1,807,730	\$ 3,061,351	\$ 1,905,573	\$ 22,248,748
		6%	37%	26%	8%	14%	9%	1

COST OF SERVICE PER UNIT

Description of Billing Units
Percentage of Dollars Allocated
Allocated Cost
Divided by: Number of Units
Unit Cost of Service

	Metering		Services		Hydrants		
	(1)	(2)	(2)	(2)	(2)	(3)	
	Equivalent meters x 12 months	1000's of gallons annually	1000's of gallons annually	1000's of gallons annually	1000's of gallons annually	Equivalent Connections	Total
	2.8%	37.2%	26.0%	8.1%	13.8%	7.8%	100.0%
Allocated Cost	\$ 633,204	\$ 8,270,154	\$ 5,791,961	\$ 1,807,730	\$ 3,061,351	\$ 1,728,613	\$ 22,248,748
Divided by: Number of Units	218,976	619,900	420,000	203,200	399,700	162,407	
Unit Cost of Service	\$2.8917	\$13.34 <i>per 1000 gallons</i>	\$13.79 <i>per 1000 gallons</i>	\$8.90 <i>per 1000 gallons</i>	\$7.66 <i>per 1000 gallons</i>	\$10.64 <i>Equivalent connections</i>	
	<i>per equiv per month</i>						

Description of Billing Units
Percentage of Dollars Allocated
Allocated Cost
Divided by: Number of Units
Unit Cost of Service

	Billing	Services	Hydrants
	No. of bills per year	Equivalent Connections	No. of Hydrants
	1.6%	1.9%	0.8%
Allocated Cost	\$ 355,947	\$ 422,828	\$ 176,960
Divided by: Number of Units	182,036	291,483	1,052
Unit Cost of Service	\$1.9554 <i>per bill</i>	\$1.4506 <i>per equiv</i>	\$168.2129 <i>per Hydrant</i>

(1) From HJS Schedule D-1 - Rebuttal, 'Water Accounts, by Size and Class'.
(2) From HJS Schedule B-6 - Rebuttal, 'Water Demand History'.
(3) From HJS Schedule D-2 - Rebuttal, 'Fire Protection Accounts'.

Docket 24-30-WW

Allocation Basis

Used to allocate the following cost category	Source Schedule	Base	Max Day	Max Hour	Metering	Billing	Services	Direct Fire Protection	Total % Allocated
Average Day Demand Patterns	<i>Supply, Laboratory</i>	N/A	100%						100%
Maximum Day Demand Patterns	<i>Treatment</i>	B-1	64%	36%	0%				100%
Maximum Hour Demand Patterns	<i>Pumping, Transmission/Distribution, Storage</i>	B-1	44%	24%	32%				100%
Fire Protection	<i>Public/Private Fire Protection Costs</i>	D-2						100%	100%
Non Admin less electricity & chemicals	<i>Administration Salaries, Wages, & Benefits</i>	B-1	60%	19%	6%	6%	6%	2%	100%
Customer Service Salaries and Wages	<i>Customer Service Salaries, Wages, & Benefits</i>	B-4	0%	0%	0%	52%	40%	7%	100%
Non-Administrative Wages & Salaries	<i>Administrative Labor Related</i>	B-1	59%	22%	7%	6%	5%	1%	100%
Capital Costs	<i>Certain Legal and Administrative</i>	B-1	61%	26%	6%	4%	0%	2%	0%
Total Non-Admin Costs before Offsets	<i>Certain Legal and Administrative</i>	B-1	66%	20%	5%	4%	2%	2%	100%
Other Costs	<i>Administration Non-Salary Costs</i>	B-1	60%	19%	6%	6%	6%	2%	100%
Treatment Plant Capital	<i>Treatment Capital Costs</i>	B-4	64%	36%	0%	0%	0%	0%	

Docket 24-30-WW

Administration 15-500-2200

Salaries by Staff Position

General Manager/Chief Engineer Utilities - 50%	\$	108,851
Deputy Utilities Director, Administrations - 50%	\$	64,425
Deputy Utilities Director, Engineering and Operations - 50%	\$	77,348
Utilities Infrastructure Asset Manager	\$	58,967
Utilities Engineer	\$	55,148
Executive Assistant, Utilities - 50%	\$	49,902
Administrative Assistant, Utilities - 50%	\$	44,384
Assistant Supervisor Administration and Finance 50%	\$	54,663
Salary \$ Allocation Results	\$	513,688

Resulting % Allocation of Administration Salaries, Wages, & Benefits

Allocation of Salary Costs							Total Allocated
Base	Max Day	Max Hour	Metering	Billing	Services	Direct Fire Protection	
60%	19%	6%	6%	6%	2%	2%	100%
60%	19%	6%	6%	6%	2%	2%	100%
60%	19%	6%	6%	6%	2%	2%	100%
60%	19%	6%	6%	6%	2%	2%	100%
\$ 186,859	\$ 57,907	\$ 19,567	\$ 17,955	\$ 19,889	\$ 5,909	\$ 4,863	\$ 312,948
60%	19%	6%	6%	6%	2%	2%	100%

Customer Service 15-500-2209

Salaries by Staff Position

Water Service / Meter Supervisor	\$	79,774
Water Service / Meter Technician I or II	\$	63,960
Water Service / Meter Technician I or II	\$	62,280
Water Service / Meter Technician I or II	\$	56,022
Water Service / Meter Technician I or II	\$	54,570
Customer Care Associate	\$	54,570
Customer Care Associate	\$	29,530
Salary \$ Allocation Results	\$	400,707

Resulting % Allocation of Customer Service Salaries, Wages, & Benefits

Allocation of Salary Costs							Total Allocated
			50%	50%			100%
			50%	50%			100%
				100%			100%
			100%				100%
			33%	33%	34%		100%
			100%				100%
			33%	33%	34%		100%
0%	0%	0%	52%	40%	7%	0%	100%
			\$ 210,212	\$ 161,900	\$ 28,594		\$ 400,707

Functional Break Down of Existing Fixed Assets

	Supply	Treatment Station 1	Treatment Lawton Valley	Treatment Both Plants	T&D	T&D Pump	Fire	Meters	Services	Billing	
TRANSMISSION/DISTRIBUTION	\$ 32,296,348				100%						100%
LAWTON VALLEY	\$ 50,565,297		100%								100%
STATION 1	\$ 43,548,893	100%									100%
TREATMENT BOTH	\$ 14,635,624			100%							100%
STORAGE	\$ 3,067,813				100%						100%
SOURCE OF SUPPLY	\$ 27,662,753	100%									100%
METERS	\$ 6,862,709							100%			100%
SERVICES	\$ 4,345,187								100%		100%
T&D PUMPING	\$ 1,188,312					100%					100%
BILLING	\$ 465,430									100%	100%
FIRE	\$ 541,499						100%				100%
Total	\$ 185,179,866										
LABORATORY	\$ 80,000	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%
LAND AND ROW	\$ 3,594,491	15%	24%	27%	8%	19%	1%	0%	4%	2%	0%
	\$ 3,674,491										

Total Fixed Assets \$ 188,854,357

	Supply	Treatment Station 1	Treatment Lawton Valley	Treatment Both Plants	T&D	T&D Pump	Fire	Meters	Services	Billing	Total	
TRANSMISSION/DISTRIBUTION	\$ 32,296,348	\$ -	\$ -	\$ -	\$ 32,296,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,296,348	
LAWTON VALLEY	\$ 50,565,297	-	50,565,297	-	-	-	-	-	-	-	50,565,297	
STATION 1	\$ 43,548,893	43,548,893	-	-	-	-	-	-	-	-	43,548,893	
TREATMENT BOTH	\$ 14,635,624	-	-	14,635,624	-	-	-	-	-	-	14,635,624	
STORAGE	\$ 3,067,813	-	-	-	3,067,813	-	-	-	-	-	3,067,813	
SOURCE OF SUPPLY	\$ 27,662,753	27,662,753	-	-	-	-	-	-	-	-	27,662,753	
METERS	\$ 6,862,709	-	-	-	-	-	-	6,862,709	-	-	6,862,709	
SERVICES	\$ 4,345,187	-	-	-	-	-	-	-	4,345,187	-	4,345,187	
T&D PUMPING	\$ 1,188,312	-	-	-	-	1,188,312	-	-	-	-	1,188,312	
BILLING	\$ 465,430	-	-	-	-	-	-	-	-	465,430	465,430	
FIRE	\$ 541,499	-	-	-	-	-	541,499	-	-	-	541,499	
WORK IN PROGRESS	\$ -	-	-	-	-	-	-	-	-	-	-	
Total	\$ 185,179,866	\$ 27,662,753	\$ 43,548,893	\$ 50,565,297	\$ 14,635,624	\$ 35,364,161	\$ 1,188,312	\$ 541,499	\$ 6,862,709	\$ 4,345,187	\$ 465,430	\$ 185,179,866
		15%	24%	27%	8%	19%	1%	0%	4%	2%	0%	
LABORATORY	\$ 80,000	80,000	-	-	-	-	-	-	-	-	-	80,000
LAND AND ROW	\$ 3,594,491	536,956	845,319	981,513	284,089	686,447	23,066	10,511	133,211	84,344	9,034	3,594,491
	\$ 3,674,491	\$ 616,956	\$ 845,319	\$ 981,513	\$ 284,089	\$ 686,447	\$ 23,066	\$ 10,511	\$ 133,211	\$ 84,344	\$ 9,034	\$ 3,674,491
		17%	23%	27%	8%	19%	1%	0%	4%	2%	0%	
Total Allocated	\$ 28,279,710	\$ 44,394,212	\$ 51,546,810	\$ 14,919,713	\$ 36,050,608	\$ 1,211,378	\$ 552,010	\$ 6,995,920	\$ 4,429,531	\$ 474,464	\$ 188,854,357	
% of Total Asset Value	15%	24%	27%	8%	19%	1%	0%	4%	2%	0%		

Functionalization of Capital Costs

		Supply	Treatment Station 1	Treatment Lawton Valley	Treatment Both Plants	T&D	T&D Pump	Fire	Meters	Services	Billing	
Capital Spending Restricted Account	\$ 3,300,000	15%	24%	27%	8%	19%	1%	0%	4%	2%	0%	100%
Debt Service	\$ 6,920,000	15%	24%	27%	8%	19%	1%	0%	4%	2%	0%	100%
	\$ 10,220,000											

		Supply	Treatment Station 1	Treatment Lawton Valley	Treatment Both Plants	T&D	T&D Pump	Fire	Meters	Services	Billing	Total
Capital Spending Restricted Account	\$ 3,300,000	\$ 494,154	\$ 775,735	\$ 900,718	\$ 260,704	\$ 629,940	\$ 21,167	\$ 9,646	\$ 122,245	\$ 77,401	\$ 8,291	\$ 3,300,000
Debt Service	\$ 6,920,000	1,036,225	1,626,692	1,888,778	546,688	1,320,966	44,387	20,227	256,344	162,307	17,385	\$ 6,920,000
	\$ 10,220,000	\$ 1,530,378	\$ 2,402,427	\$ 2,789,496	\$ 807,392	\$ 1,950,907	\$ 65,555	\$ 29,872	\$ 378,590	\$ 239,707	\$ 25,676	\$ 10,220,000

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	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Demand Projection Options			Rate Year Demand Projection	Demand Projection from 4933
										2-Year Avg	3-Year Avg	Trend		
Annual Demand by Class														
Residential	640,966	618,574	609,006	619,230	627,073	681,778	616,130	631,495	612,149	621,822	619,925	N/A	619,900	624,500
Non-Residential	502,475	472,437	438,155	457,317	383,765	375,177	414,082	438,680	407,144	422,912	419,969	N/A	420,000	445,200
Navy	137,731	222,858	192,925	213,835	191,585	189,334	200,249	209,781	199,712	204,746	203,247	N/A	203,200	188,900
Portsmouth	398,827	407,837	382,088	383,396	414,254	430,218	377,990	405,826	415,422	410,624	399,746	N/A	399,700	377,000
Total (in 1000's Gallons)	1,679,999	1,721,706	1,622,174	1,673,778	1,616,678	1,676,507	1,608,451	1,685,781	1,634,427	1,660,104	1,642,886	N/A	1,642,800	1,635,600

Peaking Comparison												
Combined Station #1 and LV WTP										Production Peaks	System Peaks Estimated Billing Data	System Diversity Ratio (1)
Production Volumes in 1,000 gals												
	2016	2017	2018	2019	2020	2021	2022	2023	2024			
Annual Production	1,983,261	1,960,371	1,981,660	1,971,880	2,019,118	2,108,405	1,962,068	2,042,057	1,992,811	2,017,434		
Average Day Production	5,434	5,371	5,429	5,402	5,532	5,776	5,376	5,595	5,445	5,527		
Maximum Month Production	206,310	229,041	211,420	217,332	217,332	237,090	202,268	239,239	210,073	224,656		
Maximum Day Production	7,878	8,660	7,915	9,022	8,728	9,165	7,517	9,469	7,762	8,616		
Max Day Date	7/24/2015	7/22/2016	8/22/2017	9/6/2018	6/26/2020	7/29/2020	8/3/2021	8/8/2022	7/29/2023			
Maximum Day Peaking Factor	1.45	1.61	1.46	1.67	1.58	1.59	1.40	1.69	1.43	1.4	1.93	1.35
Max-Day to Avg. Day/Max-Month Ratio	1.18	1.17	1.16	1.29	1.24	1.20	1.15	1.23	1.15	1.1		
Maximum Hour	12,600.00	13,100.00	16,200.00	12,400.00	12,500.00	15,300.00	12,000.00	13,600.00	12,300.00	12,633		
Maximum Hour Peaking Factor	2.32	2.44	2.98	2.30	2.26	2.65	2.23	2.43	2.26	2.3	2.70	1.20

(1) Calculated according to AWWA M-1 Guidelines

Estimation of Each Customer Class' Peaking Factors

Customer Class	Max Day Demand Factor	Max Hour Demand Factor
Residential	2.03	2.71
Non-Residential	2.12	3.18
Navy	1.49	2.22
Portsmouth	1.69	2.25
Fire (5)	1.93	2.70
Estimated Systemwide Peaks	1.93	2.70

(5) Fire peaking behavior is estimated using a separate methodology demonstrated in HJS Schedule B-11 - Rebuttal, Fire Protection Demand Analysis'.

Rate Year Demand (1,000 gallons)							
Customer Class	Annual Demand	Average Daily Demand	Lost Water Adjustment	Adjusted Average Daily Demand	% Average Demand by Class	% Average Demand Ex PWFD & 50% Navy	% Average Demand Ex PWFD
Residential	619,900	1,698	551	2,250	41.1%	55.2%	51.4%
Non-Residential	420,000	1,151	373	1,524	27.9%	37.4%	34.8%
Navy	203,200	557	45	602	11.0%	7.4%	13.8%
Portsmouth	399,700	1,095	-	1,095	20.0%	0.0%	0.0%
Fire						0.0%	0.0%
Total, w Fire Prot.	1,642,800	4,501	18%	5,471	100%	100%	100%
			(1)				
<i>Production</i>	1,996,816	5,471	17.73%				

Customer Class	Max Day Calculations				% of Daily Peaks			Max Hour Calculations			% of Hourly Peaks		
	Max Day Peaking Factor	Demand x Peaking Factor (3)	Incremental Peak Demand	% of Daily Peaks	With Full PWFD & Navy	Without PWFD & 50% Navy	Without PWFD	Max Hour Peaking Factor	Demand x Peaking Factor	Incremental Peak Demand	With Full PWFD & Navy	Without PWFD & 50% Navy	Without PWFD
Residential	2.03	4,575	2,326	35.6%	35.6%	41.4%	40.3%	2.71	6,100	1,525	17.9%	19.9%	19.3%
Non-Residential	2.12	3,231	1,707	26.2%	26.2%	30.4%	29.6%	3.18	4,847	1,616	19.0%	21.0%	20.5%
Navy	1.49	899	297	4.6%	4.6%	2.6%	5.1%	2.22	1,336	437	5.1%	2.8%	5.5%
Portsmouth	1.69	1,850	755	11.6%	11.6%	0.0%	0.0%	2.25	2,467	617	7.2%	0.0%	0.0%
Fire	(2)	1,440	1,440	22.1%	22.1%	25.6%	25.0%		5,760	4,320	50.7%	56.3%	54.7%
Total, w Fire Prot.		11,995	6,525	100.0%	100.0%	100.0%	100.0%		20,510	8,515	100.0%	100.0%	100.0%
Total, without Fire Protection		10,555	5,085						14,750	4,195			

(demand is in thousands of gallons)

(1) From HJS Schedule D-4 - Rebuttal. The lost water adjustment is made to the peaking analysis so that Portsmouth will not share in that portion of certain operating costs. Navy allocation is reduced to 25%.

(2) From HJS Schedule B-11 - Rebuttal, Fire Protection Demand Analysis'.

EACH RATE CLASS' SHARE OF SYSTEM PEAKS

Rate Class	Average Demand	Daily Peaks	Hourly Peaks
Retail			
Residential	41%	36%	18%
Non-Residential	28%	26%	19%
Navy	11%	5%	5%
Portsmouth	20%	12%	7%
Fire	0%	22%	51%
	100%	100%	100%

BASE/EXTRA-CAPACITY DISTRIBUTION OF SYSTEM PEAKS

	Incremental Demand	% Distribution for Max Day	% Distribution for Max Hour
Base	5,527	64.2%	43.8%
Extra Capacity			
Max Day	3,088	35.8%	24.4%
Max Hour	4,018		31.8%
Fire Protection			
Max Day	-	0.0%	0.0%
Max Hour	-		0.0%
Total%		100.0%	100.0%
Total 1000's Gallons		8,616	12,633

FIRE PROTECTION ASSUMPTIONS

Fire Protection Flow (gals per minute)	4,000
Hourly Fire Protection Flow (1000's of gallons)	240
Length of Fire Event (in hours)	6

Docket 24-30-WW

Connection Size	Meter Factors	NON-RESIDENTIAL		RESIDENTIAL		WHOLESALE (Monthly)			
		Meter Read Frequency	Equivalent Meters	Meter Read Frequency	Equivalent Meters	Navy		Portsmouth	
		Monthly	Monthly	Monthly	Monthly	Meters	Equivalents	Meters	Equivalents
5/8	1.0	989	989	10,010	10,010	5	5	0	0
3/4	1.1	374	411	2,375	2,613	1	1	0	0
1	1.4	206	288	357	500	1	1	0	0
1.5	1.8	265	477	190	342	1	2	0	0
2	2.9	154	447	83	241	1	3	0	0
3	11.0	46	506	20	220	0	0	0	0
4	14.0	11	154	2	28	0	0	0	0
5	18.0	-	-	-	-	0	0	0	0
6	21.0	18	378	11	231	8	168	0	0
8	29.0	4	116	1	29	0	0	0	0
10	43.5	-	-	-	-	1	44	1	44
Total	15,135	2,067	3,766	13,049	14,214	18	224	1	44

Billed Monthly
Billed Quarterly
Billed Annually

Equivalent Billing Units	
15,135	181,620
-	-
416	416
Total	182,036

Equivalent Meter Units	
18,248	218,976
-	-
N/A	N/A
Total	218,976

	Connection Size	Existing Differential	Number of Connections	Equivalent Connections (2)	
Public Hydrants					
Newport	6	111.31	628	69,903	
Middletown	6	111.31	414	46,083	
Portsmouth	6	111.31	10	1,113	% of Equiv Connections
Subtotal: Public Hydrants			1052	117,099	72%
Private Fire Connections					
	2	6.19	10	62	
	4	38.32	95	3,640	
	6	111.31	257	28,607	
	8	237.21	53	12,572	
	10	426.58	1	427	% of Equiv Connections
	12	689.04	0	-	
Subtotal: Private Fire Connections			416	45,308	28%
Total Fire Connections			1,468	162,407	100%

- (1) Demand factors are based on the principles of the Hazen-Williams equation for flow through pressure conduits. For more information, see the AWWA M1 rate manual chapter on fire protection charges.
- (2) Equivalent connections are arrived at by multiplying the number of connections by the demand factor.

General Water Service

Connection Size	Service Cost	No. of Services	Equivalent Connections	
5/8	1.000	11,004	11,004	
3/4	1.000	2,750	2,750	
1	1.860	564	1,049	
1.5	4.630	456	2,111	
2	6.150	238	1,464	
3	11.060	66	730	
4	11.060	13	144	
5	11.060	0	0	
6	11.060	37	409	
8	11.060	5	55	% of Equiv Connections
10	11.060	2	22	
Subtotal General Service		15,135	19,738	81%
Private Fire Connections				
2	6.150	10	62	
4	11.060	95	1,051	
6	11.060	257	2,842	
8	11.060	53	586	
10	11.060	1	11	% of Equiv Connections
12	11.060	0	-	
Subtotal: Private Fire Connections		416	4,552	19%
Annualized			12	
Total Retail & Private Fire Connections		15,551	291,483	100%

Docket 24-30-WW

	Station #1		Max. Month:	Lawton Valley		Max. Month:	Combined	
	In Gallons	in 1000's		In Gallons	in 1000's		In Gallons	in 1000's
<u>FY 19 JULY 2018 - JUNE 2019</u>								
	889,210,538	889,211		1,082,669,746	1,082,670		1,971,880,284	1,971,880
July	102,333,047	102,333	September	107,561,874	107,562	September	190,409,792	190,410
<u>FY 20 JULY 2019 - JUNE 2020</u>								
	900,643,262	900,643		1,118,474,646	1,118,475		2,019,117,908	2,019,118
June	98,326,479	98,326	August	121,959,776	121,960	August	217,331,871	217,332
<u>FY 21 JULY 2020 - JUNE 2021</u>								
	906,755,053	906,755		1,201,649,963	1,201,650		2,108,405,016	2,108,405
July	111,637,842	111,638	August	133,097,680	133,098	July	237,090,233	237,090
<u>FY 22 JULY 2021 - JUNE 2022</u>								
	889,742,168	889,742		1,072,325,992	1,072,326		1,962,068,160	1,962,068
July	99,206,275	99,206	August	112,249,432	112,249	July	202,268,296	202,268
<u>FY 23 JULY 2022 - JUNE 2023</u>								
	952,947,048	952,947		1,089,109,862	1,089,110		2,042,056,911	2,042,057
July	122,932,257	122,932	August	118,243,161	118,243	August	239,239,166	239,239
<u>FY 24 JULY 2022 - JUNE 2024</u>								
	872,551,463	872,551		1,120,259,179	1,120,259		1,992,810,642	1,992,811
July	94,731,107	94,731	August	115,341,544	115,342	August	210,072,651	210,073

Docket 24-30-WW

MAX DAY PRODUCTION AVAILABLE FOR SALE

	<u>Station #1</u>			<u>Lawton Valley</u>			<u>Combined</u>		
	Max Day Production			Max Day Production			Max Day Production		
	Max Day	In Gallons	in 1000's	Max Day	In Gallons	in 1000's	Max Day	In Gallons	in 1000's
<u>FY 19 JULY 2018 - JUNE 2019</u>	9/6/2018	4,362,626	4,363	9/6/2018	4,659,238	4,659	9/6/2018	9,021,864	9,022
<u>FY 20 JULY 2019 - JUNE 2020</u>	6/26/2020	4,948,048	4,948	8/6/2019	4,989,626	4,990	6/26/2020	8,727,944	8,728
<u>FY 21 JULY 2020 - JUNE 2021</u>	7/3/2020	4,640,218	4,640	8/12/2020	5,434,833	5,435	7/29/2020	9,165,077	9,165
<u>FY 22 JULY 2021 - JUNE 2022</u>	5/24/2022	4,060,364	4,060	8/3/2021	4,396,156	4,396	8/3/2021	7,517,097	7,517
<u>FY 23 JULY 2022 - JUNE 2023</u>	7/22/2022	5,405,859	5,406	7/28/2022	5,543,428	5,543	8/8/2022	9,469,203	9,469
<u>FY 24 JULY 2023 - JUNE 2024</u>	1/11/2024	4,014,069	4,014	7/25/2023	4,483,564	4,484	7/29/2023	7,762,139	7,762

PEAK HOURLY FLOW

	Date	<u>Station #1</u>		Date	<u>Lawton Valley</u>	
<u>FY 19 JULY 2018 - JUNE 2019</u>	7/17/2018	6.00	MGD	7/15/2018	6.4	MGD
<u>FY 20 JULY 2019 - JUNE 2020</u>	7/29/2019	6.60	MGD	8/26/2019	5.9	MGD
<u>FY 21 JULY 2020 - JUNE 2021</u>	2/10/2021	8.70	MGD	8/11/2020	6.6	MGD
<u>FY 22 JULY 2021 - JUNE 2022</u>	9/4/2021	5.60	MGD	1/6/2022	6.4	MGD
<u>FY 23 JULY 2022 - JUNE 2023</u>	7/22/2022	6.60	MGD	7/27/2022	7.0	MGD
<u>FY 24 JULY 2023 - JUNE 2024</u>	8/6/2023	6.10	MGD	9/2/2023	6.2	MGD

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-4 - Rebuttal
 Demand Summary

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY2024
Fiscal Year Annual Demand									
Residential	621,387	643,010	609,006	619,230	627,073	681,778	616,130	631,495	612,149
Non-Residential	440,354	457,187	438,155	457,317	383,765	375,177	414,082	438,680	407,144
Navy	193,192	180,514	192,925	213,835	191,585	189,334	200,249	209,781	199,712
Portsmouth	381,114	380,190	382,088	383,396	414,254	430,218	377,990	405,826	415,422
Total 1000's Gallons	1,636,047	1,660,901	1,622,174	1,673,778	1,616,678	1,676,507	1,608,451	1,685,781	1,634,427

Max Month Demand

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY2024
Residential	83,397	69,250	69,990	72,377	74,592	82,300	70,180	77,925	74,444
Commercial	60,766	52,691	54,230	59,171	51,834	47,582	50,951	55,007	54,703
Navy	18,507	24,095	18,345	21,660	19,118	18,116	18,692	23,673	19,735
Portsmouth	51,240	43,180	42,860	50,632	44,818	55,334	40,299	54,236	43,807
NonCoincident Max Month	213,910	189,216	185,425	203,840	190,361	203,332	180,121	210,840	192,689

Unbilled for Water Analysis

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY2024	2 Year Average	3 Year Average
Billed Consumption (1,000 gals.)	1,636,047	1,660,901	1,622,174	1,673,778	1,616,678	1,676,507	1,608,451	1,685,781	1,634,427	1,647,116	1,656,913
Total Water Produced (1,000 gals.)	1,983,261	1,960,371	1,981,660	1,971,880	2,019,118	2,108,405	1,962,068	2,042,057	1,992,811	2,002,063	2,037,510
Unaccounted for Water (1,000 gals.)	347,214	299,470	359,486	298,102	402,440	431,898	353,617	356,276	358,384	354,946	380,597
Percent Unaccounted for Water	17.51%	15.28%	18.14%	15.12%	19.93%	20.48%	18.02%	17.45%	17.98%	17.73%	18.6514%

Docket 24-30-WW

Newport Water
 Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing

FY 2022 ACTUAL												
	July	August	September	October	November	December	January	February	March	April	May	June
Debt Service Account												
Beginning Cash Balance	\$ 7,449,931	\$ 7,949,965	\$ 2,537,366	\$ 3,037,401	\$ 4,128,200	\$ 4,628,215	\$ 5,128,254	\$ 5,628,278	\$ 5,021,009	\$ 5,521,034	\$ 6,021,059	\$ 6,521,087
Additions												
From Rates	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
From Bond Proceeds				\$590,788								
From Capital Restricted Acct.												
Interest Income	34	39	35	11	15	39	24	26	24	26	27	828
Total Additions	\$ 500,034	\$ 500,039	\$ 500,035	\$ 1,090,799	\$ 500,015	\$ 500,039	\$ 500,024	\$ 500,026	\$ 500,024	\$ 500,026	\$ 500,027	\$ 500,828
Deductions												
To Capital Restricted Acct.												
Existing Debt Service		5,912,638						1,107,295				
Total Deductions	\$ -	\$ 5,912,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,107,295	\$ -	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 7,949,965	\$ 2,537,366	\$ 3,037,401	\$ 4,128,200	\$ 4,628,215	\$ 5,128,254	\$ 5,628,278	\$ 5,021,009	\$ 5,521,034	\$ 6,021,059	\$ 6,521,087	\$ 7,021,915

FY 2023 ACTUAL												
	July	August	September	October	November	December	January	February	March	April	May	June
Debt Service Account												
Beginning Cash Balance	\$ 7,021,915	\$ 7,524,665	\$ 1,548,840	\$ 2,558,181	\$ 3,061,126	\$ 3,566,567	\$ 4,074,793	\$ 4,585,773	\$ 4,056,151	\$ 4,569,684	\$ 5,084,030	\$ 5,600,389
Additions												
From Rates	\$500,000	\$0	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
From Capital Restricted Acct.												
Interest Income	2,750	5,793	9,341	2,945	5,441	8,226	10,980	14,091	13,533	14,346	16,359	19,837
Total Additions	\$ 502,750	\$ 5,793	\$ 1,009,341	\$ 502,945	\$ 505,441	\$ 508,226	\$ 510,980	\$ 514,091	\$ 513,533	\$ 514,346	\$ 516,359	\$ 519,837
Deductions												
To Capital Restricted Acct.												
Existing Debt Service		5,981,618						1,043,713				
Total Deductions	\$ -	\$ 5,981,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,043,713	\$ -	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 7,524,665	\$ 1,548,840	\$ 2,558,181	\$ 3,061,126	\$ 3,566,567	\$ 4,074,793	\$ 4,585,773	\$ 4,056,151	\$ 4,569,684	\$ 5,084,030	\$ 5,600,389	\$ 6,120,226

Docket 24-30-WW

	FY 2024 ACTUAL						FY 2024 PROJECTED					
	July	August	September	October	November	December	January	February	March	April	May	June
Debt Service Account												
Beginning Cash Balance	\$ 6,120,226	\$ 6,641,456	\$ 1,175,647	\$ 1,701,316	\$ 2,206,622	\$ 2,714,114	\$ 3,223,618	\$ 3,735,625	\$ 3,415,424	\$ 3,929,061	\$ 4,443,272	\$ 4,959,032
Additions												
From Rates	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
From Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
From Unrestricted Cash Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	21,230	24,769	25,668	5,306	7,492	9,504	12,007	14,043	13,637	14,211	15,761	18,317
Total Additions	\$ 521,230	\$ 524,769	\$ 525,668	\$ 505,306	\$ 507,492	\$ 509,504	\$ 512,007	\$ 514,043	\$ 513,637	\$ 514,211	\$ 515,761	\$ 1,781,658
Deductions												
To Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Existing Debt Service	-	5,990,578	-	-	-	-	-	834,243	-	-	-	-
Total Deductions	\$ -	\$ 5,990,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 834,243	\$ -	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 6,641,456	\$ 1,175,647	\$ 1,701,316	\$ 2,206,622	\$ 2,714,114	\$ 3,223,618	\$ 3,735,625	\$ 3,415,424	\$ 3,929,061	\$ 4,443,272	\$ 4,959,032	\$ 6,740,690

	FY 2025 PROJECTED											
	July	August	September	October	November	December	January	February	March	April	May	June
Debt Service Account												
Beginning Cash Balance	\$ 6,740,690	\$ 7,315,690	\$ 1,577,487	\$ 2,154,154	\$ 2,730,821	\$ 3,307,488	\$ 3,884,155	\$ 4,460,822	\$ 5,037,489	\$ 4,676,020	\$ 5,252,687	\$ 5,829,354
Additions												
From Rates	\$575,000	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667
From Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Additions	\$ 575,000	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667
Deductions												
To Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Existing Debt Service	-	6,314,870	-	-	-	-	-	-	938,135	-	-	-
Total Deductions	\$ -	\$ 6,314,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 938,135	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 7,315,690	\$ 1,577,487	\$ 2,154,154	\$ 2,730,821	\$ 3,307,488	\$ 3,884,155	\$ 4,460,822	\$ 5,037,489	\$ 4,676,020	\$ 5,252,687	\$ 5,829,354	\$ 6,406,021

Docket 24-30-WW

FY 2026 PROJECTED												
	July	August	September	October	November	December	January	February	March	April	May	June
Debt Service Account												
Beginning Cash Balance	\$ 6,406,021	\$ 6,982,688	\$ 1,164,295	\$ 1,740,962	\$ 2,317,629	\$ 2,894,296	\$ 3,470,963	\$ 4,047,630	\$ 4,624,297	\$ 4,352,473	\$ 4,929,140	\$ 5,505,807
Additions												
From Rates	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667
From Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Additions	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667
Deductions												
To Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Existing Debt Service	-	6,395,061	-	-	-	-	-	-	848,491	-	-	-
Total Deductions	\$ -	\$ 6,395,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 848,491	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 6,982,688	\$ 1,164,295	\$ 1,740,962	\$ 2,317,629	\$ 2,894,296	\$ 3,470,963	\$ 4,047,630	\$ 4,624,297	\$ 4,352,473	\$ 4,929,140	\$ 5,505,807	\$ 6,082,474

FY 2027												
	July	August	September	October	November	December	January	February	March	April	May	June
Debt Service Account												
Beginning Cash Balance	\$ 6,082,474	\$ 6,659,141	\$ 747,331	\$ 1,323,998	\$ 1,900,665	\$ 2,477,332	\$ 3,053,999	\$ 3,630,666	\$ 4,207,333	\$ 4,030,591	\$ 4,607,258	\$ 5,183,925
Additions												
From Rates	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667
From Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Additions	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667
Deductions												
To Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Existing Debt Service	-	6,488,477	-	-	-	-	-	-	753,409	-	-	-
Total Deductions	\$ -	\$ 6,488,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753,409	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 6,659,141	\$ 747,331	\$ 1,323,998	\$ 1,900,665	\$ 2,477,332	\$ 3,053,999	\$ 3,630,666	\$ 4,207,333	\$ 4,030,591	\$ 4,607,258	\$ 5,183,925	\$ 5,760,592

Docket 24-30-WW

FY 2028												
	July	August	September	October	November	December	January	February	March	April	May	June
Debt Service Account												
Beginning Cash Balance	\$ 5,760,592	\$ 6,337,259	\$ 332,164	\$ 908,831	\$ 1,485,498	\$ 2,062,165	\$ 2,638,832	\$ 3,215,499	\$ 3,792,166	\$ 3,711,122	\$ 4,287,789	\$ 4,864,456
Additions												
From Rates	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667
From Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Additions	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667
Deductions												
To Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Existing Debt Service	-	6,581,761	-	-	-	-	-	-	657,712	-	-	-
Total Deductions	\$ -	\$ 6,581,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 657,712	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 6,337,259	\$ 332,164	\$ 908,831	\$ 1,485,498	\$ 2,062,165	\$ 2,638,832	\$ 3,215,499	\$ 3,792,166	\$ 3,711,122	\$ 4,287,789	\$ 4,864,456	\$ 5,441,123

FY 2029												
	July	August	September	October	November	December	January	February	March	April	May	June
Debt Service Account												
Beginning Cash Balance	\$ 5,441,123	\$ 6,017,790	\$ 676,180	\$ 1,252,847	\$ 1,829,514	\$ 2,406,181	\$ 2,982,848	\$ 3,559,515	\$ 4,136,182	\$ 4,147,226	\$ 4,723,893	\$ 5,300,560
Additions												
From Rates	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667	\$576,667
From Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Additions	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667	\$ 576,667
Deductions												
To Capital Restricted Acct.	-	-	-	-	-	-	-	-	-	-	-	-
Existing Debt Service	-	5,918,277	-	-	-	-	-	-	565,623	-	-	-
Total Deductions	\$ -	\$ 5,918,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,623	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 6,017,790	\$ 676,180	\$ 1,252,847	\$ 1,829,514	\$ 2,406,181	\$ 2,982,848	\$ 3,559,515	\$ 4,136,182	\$ 4,147,226	\$ 4,723,893	\$ 5,300,560	\$ 5,877,227

FY 2024 Retail Billed Consumption (kgal). Data from Demand Detail tab.

	July	August	September	October	November	December	January	February	March	April	May	June	Total	Avg Day	Max Mon	Avg Day	Max Mo
Residential	65,339	57,672	74,444	58,667	56,929	40,741	40,521	50,370	39,395	39,752	46,579	41,740	612,149	1,677	74,444	2,481	
Non Residential	42,977	40,167	54,703	41,502	41,643	26,825	23,143	26,287	24,511	24,785	31,506	29,094	407,144	1,115	54,703	1,765	
Navy	17,154	15,533	19,735	15,566	18,535	15,521	13,008	16,979	15,852	16,891	18,981	15,956	199,712	547	19,735	637	
Portsmouth	42,843	41,300	37,344	37,299	30,284	30,541	30,456	27,871	28,962	29,677	35,037	43,807	415,422	1,138	43,807	1,460	

Based on Monthly Billing Data

Based on Daily Meter Data²

	Residential	Non Residential		Navy	PWFD
FY 2024 Average Day (MGD)	1.68	1.12	FY 2024 Average Day	0.56	1.14
Avg. Day of Max Month (MGD)	2.48	1.76	FY 24 Maximum Day	0.83	1.92
Avg Day of Max Month/Annual Avg Day Factor	1.48	1.58	Max Day/Avg Day	1.49	1.69
System MD/MM Ratio	1.15	1.15			
Weekly Usage Adjustment	1.20	1.17			
Max Day Capacity Factor	2.03	2.12		1.49	1.69

2 - Max Day Demand Factors for PWFD and the Navy are based on daily meter read data. PWFD data provided by PWFD. Navy data gathered using data profilers installed on Navy meters.

FY 24 System Demand Data

System Avg. Day	5.44
System Max Day	7.76
Avg. Day of System Max. Month	6.78
System MD/MM Ratio	1.15

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-7 - Rebuttal
 Expense Detail - Administration
 15500200

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50001	Salaries & Wages	Classificaiton						
		Grade						
	General Manager/Chief Engineer	Utilities - 60%	S-15	\$108,851				\$108,851
	Deputy Utilities Director, Administration and Finance	- 60%	S-12	\$64,425				\$64,425
	Deputy Utilities Director, Engineering and Operations	- 60%	S-12	\$77,348				\$77,348
	Utilities Infrastructure Asset Manager	- 60%	S-8	\$58,967				\$58,967
	Utilities Engineer	- 60%	S-8	\$55,148				\$55,148
	Executive Assistant, Utilities	- 60%	S-05	\$49,902				\$49,902
	Administrative Assistant, Utilities	- 60%	S-05	\$44,384				\$44,384
	Assistant Supervisor Administration and Finance	- 60%	N05	\$54,663				\$54,663
	Parts/Inventory Control Tech	- 60%	U4	\$38,555				\$38,555
		Total		\$552,243	\$281,582	\$286,219	\$	281,582
							\$270,661	\$552,243
								Rebuttal Adjustment \$ (103,301)
								Rebuttal Amount \$ 448,942
50044	Standby Salaries							
		3 employees \$150 per week	\$	23,400	\$18,720	\$18,720	\$	18,420
							\$4,980	\$ 23,400
								Rebuttal Adjustment \$ (4,680)
								Rebuttal Amount \$ 18,720
50520	Severance Benefits	vacation payout & sick time payout			\$0			\$ -
50100	Employee Benefits							
	General Manager/Chief Engineer	Utilities - 60%	S-15	\$31,620				\$31,620
	Deputy Utilities Director, Administration and Finance	- 60%	S-12	\$10,393				\$10,393
	Deputy Utilities Director, Engineering and Operations	- 60%	S-12	\$35,643				\$35,643
	Utilities Infrastructure Asset Manager	- 60%	S-8	\$30,317				\$30,317
	Utilities Engineer	- 60%	S-8	\$21,446				\$21,446
	Executive Assistant, Utilities	- 60%	S-05	\$27,690				\$27,690
	Administrative Assistant, Utilities	- 60%	S-05	\$26,091				\$26,091
	Assistant Supervisor Administration and Finance	- 60%	N05	\$29,069				\$29,069
	Parts/Inventory Control Tech	- 60%	U4	\$25,428				\$25,428
		Total		\$237,696.17	\$135,766	\$140,125	\$	139,015
							\$98,681	\$237,696
								Rebuttal Adjustment \$ (30,317)
								Rebuttal Amount \$ 207,379
50107	Retiree Insurance Coverage		\$	273,600	\$265,000	\$384,011	\$	273,742
							-\$142	\$ 273,600
								Rebuttal Adjustment \$ (163,179)
								Rebuttal Amount \$ 110,421
50109	Workers Compensation			\$115,426	\$64,000	\$115,426	\$	81,379
							\$34,047	\$115,426
50175	Annual Leave Buyback		\$	2,500	\$3,300	\$3,300	\$	3,750
							-\$1,250	\$ 2,500
50207	Advertisement		\$	4,000	\$4,000	\$4,000	\$	4,000

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-7 - Rebuttal
 Expense Detail - Administration
 15500200

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50210	Membership Dues & Subscriptions		\$15,000	\$5,055	\$5,055	\$ 14,946	\$54	\$ 15,000
50212	Conferences & Training	\$	7,338	\$2,446	\$2,446	\$ 2,302	\$5,036	\$ 7,338
50214	Tuition Reimbursement	\$	2,000	\$2,000	\$2,000	-	\$2,000	\$ 2,000
50220	Consultant Fees		\$93,622	\$93,622	\$93,622	\$ 44,624	\$48,998	\$93,622

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-7 - Rebuttal
 Expense Detail - Administration
 15500200

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50238	Postage		\$ 1,000	\$1,000	\$1,000	\$ 174	\$826	\$ 1,000
50239	Fire & Liability Insurance		\$60,445	\$36,500	\$54,950	\$ 49,955	\$10,490	\$ 60,445
50251	Telephone & Communication		\$12,500	\$10,600	\$10,600	\$ 9,166	\$3,334	\$ 12,500
							<i>Rebuttal Adjustment</i>	\$ (3,938)
							<i>Rebuttal Amount</i>	\$ 8,562
50261	Property Taxes							
	Portsmouth	?						
	Tiverton	?						
	Little Compton	?						
	Middletown	?						
	Total	\$0	\$473,671	\$547,231	\$473,671	\$ 464,475	\$92,987	\$ 557,462
							<i>Rebuttal Adjustment</i>	\$ (80,547)
							<i>Rebuttal Amount</i>	\$ 476,915
50266	Legal & Administrative		\$ 328,312	\$328,312	\$328,312	\$ 318,524	\$0	\$ 318,524
50267	Data Processing (MIS)		\$ 343,175	\$343,175	\$343,175	\$ 343,175	-\$1,155	\$342,020
50268	Mileage Allowance		\$ 5,000	\$2,000	\$2,000	\$ 3,349	\$1,651	\$ 5,000
50271	Gasoline & Vehicle Allowance		\$ 11,629	\$5,382	\$11,000	\$ 8,724	\$2,905	\$ 11,629
50275	Repairs & Maintenance		\$ 2,500	\$1,000	\$1,000	\$ 465	\$2,035	\$ 2,500

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-7 - Rebuttal
 Expense Detail - Administration
 15500200

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50280	Regulatory Expense		\$ 1,500	\$500	\$500	\$ -	\$1,500	\$ 1,500
50281	Regulatory Assessment							
				RI Div. of PUC - Assessment	\$110,823			
				RI Dept. of Health - License	\$21,810			
				RIWWA Assessment	\$700			
			\$ 135,000	Total	\$116,158	\$135,000	\$ 129,813	\$ 135,000
50305	Water		\$2,422	\$1,800	\$1,800	\$ 2,015	\$407	\$2,422
50306	Electricity	70 Halsey St.	\$9,042	\$7,401	\$9,042	\$ 7,988	\$1,054	\$9,042
							Rebuttal Adjustment	\$ (200)
							Rebuttal Amount	\$ 8,842
50307	Natural Gas		\$ 8,375	\$4,570	\$6,531	\$ 6,700	\$1,675	\$8,375
							Rebuttal Adjustment	\$ (837)
							Rebuttal Amount	\$ 7,538
50361	Office Supplies		\$ 15,133	\$11,845	\$11,845	\$ 9,748	\$5,385	\$ 15,133
50464	Water Revenue reserve							
		"not included in budget"					\$0	

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-7 - Rebuttal
 Expense Detail - Administration
 15500200

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50505	Self Insurance		\$ 500	\$500	\$500	\$ 500	\$0	\$ 500
Total			\$ 3,065,341	\$ 2,621,777	\$ 2,774,162	\$ 2,218,533	\$ 591,343	\$ 2,453,195

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-8 - Rebuttal
 Expense Detail - Customer Service
 15500209

Account	Description	0	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50001	Salaries & Wages								
	Water Service / Meter Supervisor		N5	\$79,774					\$79,774
	Water Service / Meter Technician I or II		U4	\$63,960					\$63,960
	Water Service / Meter Technician I or II		U4	\$62,280					\$62,280
	Water Service / Meter Technician I or II		U4	\$56,022					\$56,022
	Water Service / Meter Technician I or II		U3	\$54,570					\$54,570
	Customer Care Associate		U4	\$54,570					\$54,570
	Customer Care Associate - 50%		U4	\$29,530					\$29,530
	Total			\$400,707	\$333,414	\$370,873	\$291,674	\$109,033	\$400,707
									Rebuttal Adjustment \$ (12,037)
									Rebuttal Amount \$ 388,670
50002	Overtime		seasonal shutoff Notices - Lead Service Lines	\$9,750	\$2,571	\$2,571	\$4,427	\$ 5,323	\$ 9,750
50004	Temp Salaries			\$0	\$0	\$0	\$8,800	\$ (8,800)	-
50100	Employee Benefits								
	Water Service / Meter Supervisor		N5	\$46,443					
	Water Service / Meter Technician I or II		U4	\$41,860					
	Water Service / Meter Technician I or II		U4	\$41,373					
	Water Service / Meter Technician I or II		U4	\$25,991					
	Water Service / Meter Technician I or II		U3	\$39,139					
	Customer Care Associate		U4	\$39,139					
	Customer Care Associate - 50%		U4	\$19,959					
	FICA on OT, Temp salaries & Leave Buyback			\$1,893					
	Total			\$255,796	\$236,012	\$174,457	\$173,340	\$ 82,456	\$255,796
50120	Bank Fees			\$65,000	\$14,400	\$55,000	\$59,431	\$5,569	\$65,000
50175	Annual Leave Buyback			\$15,000	\$4,150	\$4,500	\$13,287	\$1,713	\$15,000
50205	Copying & Binding		Moved to Admin Office Supplies	600	\$600	\$500	\$0	\$600	\$600

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-8 - Rebuttal
 Expense Detail - Customer Service
 15500209

Account	Description	0	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50212	Conferences & Training								
	Backflow Prevention Device Inspectors / Tester Recertification Training			\$700					
	Cross Connection Control Surveyor Training & Certification			\$350					
	Fundamentals of Cross Connection Control			\$1,150					
	American Backflow Prevention Association			\$850					
				<u>\$300</u>					
	Total			\$3,350	\$1,835	\$1,835	\$375	\$1,460	\$1,835
50225	Support Services							\$0	
	Printing & mailing (TouchPoint Communications)			\$16,275				\$0	
	Billing Maintenance Contract			\$5,700					
	Beacon Mobile License			\$4,900					
	Beacon Mobile Hosting			\$21,240					
	Badger Service Contract			\$3,500					
	Total			\$51,615	\$45,915	\$45,915	\$19,252	\$32,363	\$51,615
50238	Postage								
				\$76,583	\$64,200	\$73,538	\$74,106	\$2,477	\$76,583
50271	Gasoline & Vehicle Allowance								
				\$42,739	\$32,586	\$41,273	\$40,510	\$2,229	\$42,739
50275	Repairs & Maintenance								
				\$40,000	\$35,000	\$39,880	\$4,638	\$35,362	\$40,000

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-8 - Rebuttal
 Expense Detail - Customer Service
 15500209

Account	Description	0	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50299	Meter Maintenance			\$20,000	\$10,000	\$10,000	\$19,339	\$661	\$20,000
50311	Operating Supplies			\$4,656	\$4,656	\$4,656	\$3,342	\$1,314	\$4,656
50320	Uniforms & protective Gear								
	Boot Allowance		AFSCME Contract §	\$1,000					
	Uniform / Clothing			\$2,500					
	Safety Vests			\$250					
	Hi Viz Jackets			\$1,000					
	Gloves, Safety Glasses, Respirator, etc.			\$750					
				\$4,500	\$2,450	\$3,500	\$1,947	\$2,553	\$4,500
								<i>Rebuttal Adjustment</i>	\$ 415
								<i>Rebuttal Amount</i>	\$ 4,915
50380	Customer Service & Education Supplies			\$ 7,500	\$3,000	\$5,000	\$7,575	(\$75)	\$7,500
Total				\$997,795	\$790,789	\$833,498	\$722,044	\$274,237	\$984,658

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-9 - Rebuttal
 Expense Detail - Source of Supply - Island
 15-500-2212

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50001	Salaries & Wages							
	Supervisor Water Distribution & Collection - 50%	N6	\$49,488					\$49,488
	Water Distribution & Collection Foreperson	U7	\$74,442					\$74,442
	Utility Operator I, II, III or IV	U6	\$69,757					\$69,757
	Utility Operator I, II, III or IV	U5	\$62,583					\$62,583
	Utility Operator I, II, III or IV	U4	\$57,517					\$57,517
	Utility Operator I, II, III or IV	U4	\$54,570					\$54,570
	Total		\$368,357	\$ 312,654	\$ 316,074	\$ 345,582	\$22,775	\$368,357
							<i>Rebuttal Adjustment</i>	\$ (12,682)
							<i>Rebuttal Amount</i>	\$ 355,675
50002	Overtime		\$ 34,650	\$ 20,657	\$ 33,000	\$ 32,988	\$1,662	\$ 34,650
50004	Temp Salaries							
		2 people 19 weeks @	\$ 34,580	\$ 6,917	\$ -	\$ -	\$ 34,580	\$ 34,580
50100	Employee Benefits							
	Supervisor Water Distribution & Collection - 50%	N6	\$26,004					
	Water Distribution & Collection Foreperson	U7	\$44,897					
	Utility Operator I, II, III or IV	U6	\$43,540					
	Utility Operator I, II, III or IV	U5	\$41,461					
	Utility Operator I, II, III or IV	U4	\$39,993					
	Utility Operator I, II, III or IV	U4	\$25,571					
	FICA on OT Temp & Leave buyback		<u>\$3,787</u>					
	Total		\$225,251	\$ 212,596	\$ 181,688	\$ 175,319	\$ 49,932	\$ 225,251

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-9 - Rebuttal
 Expense Detail - Source of Supply - Island
 15-500-2212

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50175	Annual Leave Buyback		\$1,700	\$ 1,700	\$ 3,400	\$ -	1,700	\$1,700
50306	Contribution to Electricity Restricted Account St Mary's & Paradise Pumping Stations		\$40,706	\$30,447	\$ 31,208	\$ 32,565	8,141	\$40,706
							<i>Rebuttal Adjustment</i>	\$ (900)
							<i>Rebuttal Amount</i>	\$ 39,806
50271	Gas/Vehicle Maintenance		\$92,760	\$ 60,043	\$ 88,766	\$ 80,919	11,842	\$92,760
50275	Repairs & Maintenance (Industrial & Stonkus)							
		Annual Maintenance of pumps	\$ 1,500					
		Misc Pump & minor repairs	\$ 8,500					
		Aluminum boat & boat engine supplies	\$ 1,500					
		Trimmers, blowers, chain saw, supplies, repairs & replace	\$ 2,000					
		Misc.	\$ 500					
			\$ 17,755	\$ 14,000	\$ 17,293	\$ 13,573	4,182	\$ 17,755
50277	Reservoir Maintenance							
		Tree Removal	\$2,500					
		Dam repairs (gravel, riprap, gabions, etc.)	\$11,000					
		sign installation & Maintenance	\$2,000					
		aquatic herbicide & supplies	\$2,500					
		brush cutter/mower	\$5,000					
		dam inspections	\$2,000					
	total		\$47,500	\$ 16,000	\$ 28,101	\$ 57,711	(10,211)	\$47,500

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-9 - Rebuttal
 Expense Detail - Source of Supply - Island
 15-500-2212

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50311	Operating Supplies		\$6,240	\$ 6,240	\$ 6,240	\$ 2,718	\$ -	\$6,240
50320	Uniforms & protective Gear							
	Boot Allowance	AFSCM	\$1,100					
	Uniform / Clothing		\$2,250					
	Safety Vests		\$275					
	Hi Viz Jackets		\$1,100					
	Gloves, Safety Glasses, Respirator, etc.		\$825					
			\$4,450	\$ 2,000	\$ 3,500	\$ 1,984	\$ 2,466	\$ 4,450
							Rebuttal Adjustment	\$ 1,151
							Rebuttal Amount	\$ 5,601
50335	Chemicals							
			128,125	\$ 94,800	\$ 128,125	\$ 94,690	\$ 33,435	\$ 128,125
	total		\$1,002,075	\$ 778,054	\$ 837,395	\$ 838,048	\$ 164,027	\$ 989,644

Docket 24-30-WW

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50002	Overtime		\$ 12,500	\$ 8,922	\$ 8,922	\$ 11,871	\$629	\$ 12,500
							<i>Rebuttal Adjustment</i>	\$ (3,146)
							<i>Rebuttal Amount</i>	\$ 9,354
50004	Temp Salaries		\$ 54,527	\$ 19,765	\$ 19,765	\$ 51,930	\$2,597	\$ 54,527
50005	Permanent Part time	12 months @ \$1,075	\$ 16,125	\$ 12,900	\$ 12,900	\$ 5,200	\$10,925	\$ 16,125
	Employee Benefits		\$ 70,652					
50100		FICA 7.65% on OT, Temporary, Perm Part time Fringe on Part Time,Temp & OT	7.65% \$5,405	\$ 2,525	\$ 2,555	\$ 2,461	\$2,944	\$5,405
50306	Contribution to Electricity Restricted Account	Sakonnet pumping Station	\$ 288,328	\$ 138,061	\$ 173,783	\$ 240,273	\$48,054	\$288,328
							<i>Rebuttal Adjustment</i>	\$ (6,375)
							<i>Rebuttal Amount</i>	\$ 281,953
50275	Repairs & Maintenance		\$ 22,255	\$17,000	\$17,000	\$ 25,259	-\$3,004	\$ 22,255
50277	Reservoir Maintenance		\$ 12,000	\$12,000	\$12,000	\$ 4,787	\$7,213	\$ 12,000
							<i>Rebuttal Adjustment</i>	\$ (3,916)
							<i>Rebuttal Amount</i>	\$ 8,084
50311	Operating Supplies		\$ 1,000	\$466	\$466	\$ 639	\$361	\$ 1,000
Total			\$ 412,139	\$ 211,639	\$ 247,391	\$ 342,421	\$ 69,718	\$ 398,702

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-11 - Rebuttal
 Expense Detail - Station One
 15-500-2222

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50001 Salaries & Wages								
	Water Treatment Superintendent - 50%	S9	\$53,707					\$53,707
	Assistant Water Treatment Superintendent - 50%	S8	\$49,727					\$49,727
	Water Plant Operator - Grade 4	U7	\$74,442					\$74,442
	Water Plant Operator - Grade 4	U7	\$72,453					\$72,453
	Water Plant Operator - Grade 4	U6	\$71,664					\$71,664
	Water Plant Operator - Grade 3	U6	\$71,664					\$71,664
	Water Plant Operator - Grade 3	U6	\$69,757					\$69,757
	Water Plant Operator - Grade 3	U6	\$69,757					\$69,757
	Water Plant Operator - Grade 3	U6	\$64,363					\$64,363
	Water Plant Operator - Grade 2	U4	\$59,344					\$59,344
	Water Plant Operator - Grade 1	U3	\$54,570					\$54,570
	Total		\$711,449	\$ 513,045	\$ 528,124	\$ 606,813	\$ 104,636	\$711,449
								<i>Rebuttal Adjustment</i> \$ (57,824)
								<i>Rebuttal Amount</i> \$ 653,625
50002 Overtime			\$ 150,000	\$ 86,431	\$ 123,571	\$ 143,194	\$ 6,806	\$ 150,000
								<i>Rebuttal Adjustment</i> \$ (5,516)
								<i>Rebuttal Amount</i> \$ 144,484
50003 Holiday Pay			\$ 23,959	\$ 21,781	\$ 21,781	\$ 20,674	\$ 3,285	\$ 23,959
50045 Lead Plant Operator Stipend	3 staff \$80 per week 52 weeks		\$ 12,480	\$ 12,480	\$ 12,480	\$ 11,240	\$ 1,240	\$ 12,480
								<i>Rebuttal Adjustment</i> \$ (4,313)
								<i>Rebuttal Amount</i> \$ 8,167

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-11 - Rebuttal
 Expense Detail - Station One
 15-500-2222

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50100 Employee Benefits	Water Treatment Superintendent - 50%	S9	\$26,588					\$26,588
	Assistant Water Treatment Superintendent - 50%	S8	\$14,964					\$14,964
	Water Plant Operator - Grade 4	U7	\$44,897					\$44,897
	Water Plant Operator - Grade 4	U7	\$44,321					\$44,321
	Water Plant Operator - Grade 4	U6	\$44,092					\$44,092
	Water Plant Operator - Grade 3	U6	\$30,524					\$30,524
	Water Plant Operator - Grade 3	U6	\$43,540					\$43,540
	Water Plant Operator - Grade 3	U6	\$43,540					\$43,540
	Water Plant Operator - Grade 3	U6	\$28,408					\$28,408
	Water Plant Operator - Grade 2	U4	\$40,522					\$40,522
	Water Plant Operator - Grade 1	U3	\$25,571					\$25,571
	FICA on OT, Stipend, holiday, Leave Buyback		\$10,279					\$10,279
	Total		\$397,246	\$ 263,937	\$ 287,885	\$ 280,974	\$ 116,272	\$397,246
							<i>Rebuttal Adjustment</i>	\$ (25,571)
							<i>Rebuttal Amount</i>	\$ 371,675
50175 Annual Leave Buyback			\$15,700	\$ 11,600	\$ 11,600	\$ 14,273	\$ 1,427	\$15,700
50212 Conferences & Training			\$ 4,500	\$ 2,752	\$ 2,752	\$ 2,553	\$ 1,948	\$ 4,500
50239 Fire & Liability Insurance	RI Interlocal	Premium for fy 2018-2019	\$ 94,228	\$ 64,765	\$ 64,765	\$ 88,364	\$ 5,864	\$ 94,228

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-11 - Rebuttal
 Expense Detail - Station One
 15-500-2222

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50306	Contribution to Electricity Restricted Account	100 Bliss Mine Rd	\$ 287,300	\$ 223,137	\$ 275,720	\$ 239,417	\$ 47,883	\$ 287,300
							Rebuttal Adjustment	\$ (6,352)
							Rebuttal Amount	\$ 280,948
50307	Natural Gas	100 Bliss Mine Rd	\$ 51,072	\$ 30,468	\$ 48,640	\$ 45,226	\$ 5,846	\$ 51,072
							Rebuttal Adjustment	\$ (5,107)
							Rebuttal Amount	\$ 45,965
50260	Rental of Equipment		\$ 1,150	\$ 1,000	\$ 1,000	\$ 719	\$ 431	\$ 1,150
50305	Sewer Charge		\$ 216,150	\$ 124,898	\$ 124,898	\$ 172,841	\$ 43,309	\$ 216,150
							Rebuttal Adjustment	\$ (6,352)
							Rebuttal Amount	\$ 209,798
50271	Gas/Vehicle Maintenance		\$ 10,056	\$ 6,410	\$ 10,056	\$ 4,607	\$ 5,449	\$ 10,056
50275	Repairs & Maintenance	Total	\$ 113,174	\$ 55,000	\$ 55,000	\$ 26,120	\$ 87,054	\$ 113,174
		Variable frequency Drives	\$ 3,000	\$ 3,000				
		Gas Boilers & Hot water Heater	\$ 23,972	\$ 5,000				
		Backup Generators-annual service	\$ 4,800	\$ 1,500				
		Transfer switches	\$ 720	\$ 600				
		SCADA Maintenance & Repair	\$ 14,000	\$ 14,000				
		Analyzer service	\$ 36,796	\$ 8,350				
		HVAC Service Contact	\$ 7,306	\$ 10,000				
		DAF Compressors	\$ 4,500	\$ 5,000				
		Fire Panel Maintenance	\$ 500	\$ 500				
		Reservoir Rd Storage Inspection	\$ 2,000	\$ 2,000				
		MCC Breaker Panel Inspection	\$ 2,000	\$ 2,000				
		Rebuild/Repack Raw water Pumps 1 & 2	\$ 2,300	\$ 2,300				
		Pump Repair	\$ 11,000	\$ 570				
		Fire Extinguisher Service	\$ 280	\$ 180				
50311	Operating Supplies	Total	\$ 15,000	\$ 13,969	\$ 13,969	\$ 5,107	\$ 9,893	\$ 15,000
50320	Uniforms & Protective Gear		\$12,150	\$3,625	\$ 13,969	\$ 5,107	\$ 7,043	\$ 12,150
		Boot Allowance	\$2,000	\$150				
		Uniform / Clothing	\$5,500	\$2,575				
		Hi Viz Jackets, Rain Gear, and Safety Vests	\$2,200	\$300				
		Gloves, Safety Glasses, Respirator, etc.	\$1,200	\$290				
		Coveralls, Chemical Protection	\$1,000	\$250				
		Work Lights, Misc.	\$250	\$60				

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-11 - Rebuttal
 Expense Detail - Station One
 15-500-2222

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50335 Chemicals								
	PACI Quantity		60,435					
	Unit Cost Per Gal		\$ 3.3200					
	PACI Total Cost		\$ 200,644					
	Hypochlorite Quantity		24,199					
	Unit Cost		\$ 2.8300					
	Chlorine Total Cost		\$ 68,483					
	Flouride quantity		6,000					
	Unit cost		\$ 2.3300					
	Flouride Total Cost		\$ 13,980					
	Sodium chlorite quantity		66,526					
	Unit Cost		\$ 0.7900					
	Sodium chlorite total Cost		\$ 52,556					
	32% HCl Quantity		4,625					
	Unit Cost Per Gal		\$ 2.3900					
	Sodium chlorite total Cost		\$ 11,054					
	Polymer Quantity		970					
	Unit Cost		\$ 13.0500					
	Polymer Total Cost		\$ 12,659					
	Sodium Hydroxide quantity		29,741					
	Unit Cost		\$ 1.4000					
	Sodium Hydroxide total cost		\$ 41,637					
	GAC Filters (816) Quantity		1,640					
	Unit Cost Per CF		\$ 36.00					
	GAC Total Cost		\$ 59,040					
	GAC AWT (400) Quantity		6					
	Unit Cost Per Vessel		\$ 47,200					
	GAC Total Cost		\$ 283,200					
	HCl Scrubber Media (Chlorosorb)							
	HCl Scrubber Media Total Cost		\$ 5,000					
	total		\$ 748,253	\$ 431,220	\$ 431,220	\$ 606,568	\$ 141,684	\$ 748,253
	Total		\$ 2,863,867	\$ 1,866,518	\$ 2,027,430	\$ 2,273,796	\$ 590,071	\$ 2,752,832

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-12 - Rebuttal
 Expense Detail - Lawton Valley
 15-500-2223

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50001	Salaries & Wages							
	Water Treatment Superintendent - 50%	S9	\$53,707					\$53,707
	Assistant Water Treatment Superintendent - 50%	S8	\$49,727					\$49,727
	Water Plant Operator - Grade 4	U7	\$74,442					\$74,442
	Water Plant Operator - Grade 4	U6	\$71,664					\$71,664
	Water Plant Operator - Grade 3	U6	\$71,664					\$71,664
	Water Plant Operator - Grade 3	U6	\$69,757					\$69,757
	Water Plant Operator - Grade 3	U6	\$69,757					\$69,757
	Water Plant Operator - Grade 3	U6	\$64,363					\$64,363
	Water Plant Operator - Grade 2	U4	\$59,344					\$59,344
	Water Plant Operator - Grade 1	U3	\$54,570					\$54,570
	Total		\$638,996	\$ 531,042	\$ 648,912	\$ 591,012	\$47,984	\$638,996
								Rebuttal Adjustment \$ (43,137)
								Rebuttal Amount \$ 595,859
50002	Overtime		\$150,000	\$ 109,464	\$ 93,983	\$ 140,879	\$9,121	\$150,000
								Rebuttal Adjustment \$ (5,000)
								Rebuttal Amount \$ 145,000
50003	Holiday Pay		\$ 22,500	\$ 19,615	\$ 19,615	\$ 20,114	\$ 2,386	\$ 22,500
50045	Lead Plant Operator Stipend		\$ 12,480	\$ 12,480	\$ 12,480	\$ 7,461	\$ 5,019	\$ 12,480
								Rebuttal Adjustment \$ (4,960)
								Rebuttal Amount \$ 7,520
50100	Employee Benefits							
	Water Treatment Superintendent - 50%	S9	\$26,588					
	Assistant Water Treatment Superintendent - 50%	S8	\$14,964					
	Water Plant Operator - Grade 4	U7	\$44,897					
	Water Plant Operator - Grade 4	U6	\$44,092					
	Water Plant Operator - Grade 3	U6	\$30,524					
	Water Plant Operator - Grade 3	U6	\$29,972					
	Water Plant Operator - Grade 3	U6	\$43,540					
	Water Plant Operator - Grade 3	U6	\$41,976					
	Water Plant Operator - Grade 2	U4	\$40,522					
	Water Plant Operator - Grade 1	U3	\$39,139					
	FICA on OT, holiday, Stipend, Leave buyback		\$14,878					
	Total		\$371,092	\$ 322,889	\$ 280,565	\$ 309,454	\$ 61,638	\$371,092
50175	Annual Leave Buyback		\$ 9,500	\$ 9,500	\$ 7,400	\$ 6,711	\$ 2,789	\$ 9,500
50212	Conferences & Training		\$ 2,520	\$2,520	\$2,520	\$ 1,068	\$ 1,452	\$ 2,520
50239	Fire & Liability Insurance		\$ 99,792	\$ 60,325	\$ 90,720	\$ 82,473	\$ 17,319	\$ 99,792
50306	Contribution to Electricity Restricted Account	Lawton Valley Treatment Plant & Pumping Station	\$ 286,034	\$ 286,034	\$ 286,034	\$ 237,303	\$ 48,731	\$ 286,034
								Rebuttal Adjustment \$ (6,324)
								Rebuttal Amount \$ 279,710

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-12 - Rebuttal
 Expense Detail - Lawton Valley
 15-500-2223

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50307	Natural Gas		\$ 37,185	\$ 26,264	\$ 37,185	\$ 26,611	\$ 10,574	\$ 37,185
								Rebuttal Adjustment \$ (3,718)
								Rebuttal Amount \$ 33,467
50260	Rental of Equipment		\$ 1,150	\$ 1,000	\$ 1,000	\$ 691	\$ 459	\$ 1,150
50305	Sewer Charge		\$ 608,122	\$ 434,711	\$ 434,711	\$ 486,497	\$ 121,625	\$ 608,122
								Rebuttal Adjustment \$ (146,299)
								Rebuttal Amount \$ 461,823
50271	Gas/Vehicle Maintenance		\$ 10,056	\$ 6,117	\$ 7,613	\$ 5,373	\$ 4,683	\$ 10,056
50275	Repairs & Maintenance		\$ 115,174	\$ 65,000	\$ 85,358	\$ 92,995	\$ 22,179	\$ 115,174
	Variable frequency Drives		\$ 3,000	\$ 3,000				
	Gas Boilers & Hot water Heater		\$ 23,972	\$ 5,600				
	Backup Gnerators-annual service		\$ 4,800	\$ 1,500				
	Transfer switches		\$ 720	\$ 600				
	SCADA Maintenance & Repair		\$ 14,000	\$ 14,000				
	Analyzer service		\$ 36,796	\$ 9,625				
	HVAC Service Contact		\$ 7,306	\$ 18,000				
	DAF Compressors		\$ 4,500	\$ 4,000				
	Fire Panel Maintenance		\$ 500	\$ 400				
	Tank Inspection		\$ 6,000	\$ 4,275				
	Rebuild/Repack Raw Pumps		\$ 2,300	\$ 3,000				
	Misc.		\$ 11,000	\$ 1,000				
	Fire Extinguisher Service		\$ 280	\$ -				

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-12 - Rebuttal
 Expense Detail - Lawton Valley
 15-500-2223

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50311 Operating Supplies			\$ 12,386	\$ 12,386	\$ 12,386	\$ 2,702	\$ 9,684	\$ 12,386
50320 Uniforms & protective Gear			\$10,935	\$ 1,303	\$ 1,303	\$ 835	\$ 10,100	\$ 10,935
	Boot Allowance	AFSCME Contract \$200/Year	\$1,800	\$150				
	Uniform / Clothing		\$4,950	\$2,575				
	Hi Viz Jackets, Rain Gear, and Safety Vests		\$1,980	\$300				
	Gloves, Safety Glasses, Respirator, etc.		\$1,080	\$290				
	Coveralls, Chemical Protection		\$900	\$250				
	Work Lights, Misc.		\$225	\$60				

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-12 - Rebuttal
 Expense Detail - Lawton Valley
 15-500-2223

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50335	Chemicals							
	PACI Quantity		86,535					
	Unit Cost Per Gal	\$	3.3200					
	PACI Total Cost	\$	287,296					
	Hypochlorite Quantity		32,982					
	Unit Cost	\$	2.8300					
	Chlorine Total Cost	\$	93,339					
	Flouride quantity		4,656					
	Unit cost	\$	2.3300					
	Flouride Total Cost	\$	10,848					
	Sodium chlorite quantity		39,000					
	Unit Cost	\$	0.7900					
	Sodium chlorite total Cost	\$	30,810					
	32% HCl Quantity		4,402					
	Unit Cost Per Gal	\$	2.3900					
	Sodium chlorite total Cost	\$	10,521					
	Polymer Quantity		805					
	Unit Cost	\$	13.0500					
	Polymer Total Cost	\$	10,505					
	Sodium Hydroxide quantity		33,955					
	Unit Cost	\$	1.4000					
	Sodium Hydroxide total cost	\$	47,537					
	GAC Filters (816) Quantity		1,760					
	Unit Cost Per CF	\$	36.50					
	GAC Total Cost	\$	64,240					
	GAC AWT (400) Quantity		6					
	Unit Cost Per Vessel	\$	47,200					
	GAC Total Cost	\$	283,200					
	HCl Scrubber Media (Chlorosorb)							
	HCl Scrubber Media Total Cost	\$	5,000					
	total	\$	843,297	\$ 328,667	\$ 328,667	\$ 520,409	\$ 322,887	\$ 843,297
Total		\$	3,231,218	\$ 2,229,317	\$ 2,350,452	\$ 2,532,587	\$ 698,631	\$ 3,021,780

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-13 - Rebuttal
 Expense Detail - Laboratory
 15-500-2235

Account	Description	0	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50001	Salaries & Wages								
	Laboratory Supervisor	S9		\$96,576					
	Microbiologist	N05		\$74,087					
		Total		\$170,663	\$ 143,963	\$156,977	\$ 146,399	\$ 24,264	\$170,663
									Rebuttal Adjustment \$ (3,067)
									Rebuttal Amount \$ 167,596
50100	Employee Benefits								
	Laboratory Supervisor	S9		\$37,744					
	Microbiologist	N05		\$44,795					
	Benefits on Annual leave buyback			\$325					
		Total		\$82,864	\$ 55,194	\$59,707	\$ 56,521	\$ 30,253	\$86,774
50175	Annual Leave Buyback			\$4,250	\$ 4,250	\$4,250	\$ 3,834	\$ 416	\$4,250
50275	Repairs & Maintenance			\$11,364	\$ 6,200	\$6,200	\$ 5,517	\$ 5,847	\$11,364
		HACH QbD 1200		\$5,645					
		HACH TU 5200		\$1,362					
		HACH DR 3900		\$1,054					
		HACH DR 6000		\$1,703					
		Economy Lab Services		\$600					
		Calibration Services		\$500					
		KEMIO Repair		\$500					
50281	Regulatory Assessment		Total	\$95,235	\$ 83,700	\$83,700	\$ 62,767	\$ 32,468	\$ 95,235
		RIDOH		\$30,000.00					
		PFAS/PFOA		\$11,375.00					
		PFAS FIELD REAGENT BLANKS		\$11,375.00					
		IDEXX/BACTERIA		\$8,600.00					
		TOC		\$4,484.00					
		ESS DISPOSAL FEE		\$4,116.00					
		LEAD		\$3,850.00					
		COPPER		\$3,850.00					
		TTHM		\$3,708.00					
		HAA 5		\$2,592.00					
		CHLORITES		\$2,520.00					
		CHLORATES		\$2,520.00					
		ERA QC		\$2,347.74					
		METALS PREP		\$1,876.00					
		SODIUM		\$476.00					
		ESS STATE UPLOAD		\$400.00					
		RI LAB LICENSE		\$400.00					
		BROMIDE		\$396.00					
		EUROFINS SHIPPING		\$349.08					

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-13 - Rebuttal
 Expense Detail - Laboratory
 15-500-2235

Account	Description	0	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50339	Laboratory Supplies	Total		\$78,466	\$ 40,000	\$40,000	\$ 41,865	\$ 36,601	\$ 78,466
		LMILZRQVP3US DIRECT Q3 UV S. KIT		\$18,630.00					
		HACH DR 6000 SPECTROPHOTOMETER		\$13,801.65					
		LOVIBOND 25ML FREE CHLORINE DPD		\$5,441.58					
		LOVIBOND 25ML TOTAL CHLORINE DPD		\$5,393.25					
		LORVSTAR40B2 VERSA STAR KIT 2 PH/ISE MODULES METER KIT		\$2,969.00					
		KEMIO, DISINFECTION SOFT CASE KIT KEM510DIS		\$2,768.00					
		Kemio Sensors 25 CDX 500/PK		\$2,760.00					
		LOVISTAR PH/ISE MODULE		\$2,298.40					
		LOVIBOND 10ML FREE CHLORINE DPD		\$2,051.28					
		21251211 FLUORIDE ELECTRODE		\$1,779.90					
		SMARTPAK DQ3		\$1,408.00					
		HACH STABLCAL TURBIDITY STANDARD SET LZY835		\$1,406.00					
		LIGHTDECK HACH ALGAL TOXIN TEST		\$1,254.00					
		9459400 ONE REAGENT SOLUTION		\$1,176.00					
		LC148802 GLYCINE		\$934.40					
		LOR927007MD TEMP PROB		\$785.40					
		22451002 FLUORIDE STD 2PPM		\$761.60					
		22451101 FLUORIDE STANDARD 1PPM		\$761.60					
		SPC2980500 GEL CHECK STD		\$658.00					
		21257515 TISAB		\$652.80					
		LOR9107BNMD PH ELECTRODE		\$612.00					
		LABBLWTIPA70 ALCHOL WIPES		\$500.00					
		HACH COPPER REAGENT SET 2242700		\$478.00					
		MILLIPAK EXPRESS 40		\$448.00					
		FILTER PAPER LABBEST GRADE 613		\$429.92					
		LSNI-Q-10 QUARTZ VIAL		\$420.00					
		SPCUVT-60020 LAMP UV254		\$400.00					
		LC140201 ELECTRODE STORAGE SOLUTION		\$386.00					
		WRI1501-1 PH 4		\$331.16					
		WRI1551-1 PH 7		\$330.76					
		WRI1601-1 PH 10		\$326.76					
		HACH SAMPLE VIALS FOR TU5200 LZV946		\$317.16					
		9459500 QBD 1200 CALIBRATION SOLUTION		\$306.00					
		VARIO PAN LOB 530632		\$291.04					
		VARIO ALKALINE CYANIDE LOB 530622		\$290.04					
		STERILE PIPETS 1ML		\$290.00					
		P-200-30 SIMPORT 1 ML PIPETS		\$285.71					
		PT547 CR2 REAGENT		\$280.00					
		EC 2000 ZERO STANDARD 135059		\$259.76					
		HACH STABLCAL 0.30 NTU 2697953		\$254.00					
		SPORE STRIPS SPC1195J95		\$250.00					
		LOR90061 OPTIMUM RESULTS A		\$241.40					
		EC 2000 VALIDATION STANDARD		\$241.06					
		PT579 GLYCINE REAGENT		\$240.00					
		HACH HARDNESS QUALITY CONTROL 2833449 500ML		\$237.27					
		PT546 CR1 REAGENT		\$228.00					
		LBBL221030 AGAR		\$214.64					
		VARIO ASCORBIC ACID LOB 541100		\$194.48					

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-13 - Rebuttal
 Expense Detail - Laboratory
 15-500-2235

Account	Description	0	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
				\$193.12					
				\$168.00					
				\$164.00					
				\$134.80					
				\$132.00					
				\$126.00					
				\$115.00					
				\$112.31					
				\$107.10					
				\$98.20					
				\$85.85					
				\$84.50					
				\$69.80					
				\$61.10					
				\$40.21					

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-14 - Rebuttal
 Expense Detail - Distribution
 15-500-2241

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year)	Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50001	Salaries & Wages								
		Supervisor Water Distribution & Collection - 50%	N6	\$49,488					\$49,488
		Water Distribution & Collection Foreperson	U7	\$74,442					\$74,442
		Engineering Technician	U6	\$76,763					\$76,763
		Utility GIS and Field Specialist - 50% (50% WPC)	N4	\$44,996					\$44,996
		Utility Equipment Operator	U6	\$72,332					\$72,332
		Utility Operator I, II, III or IV	U6	\$69,757					\$69,757
	New	Utility Locator/Damage Prevention Technician - 50% (50% WPC)	U6	\$35,832					\$35,832
		Utility Operator I, II, III or IV	U5	\$62,583					\$62,583
		Utility Operator I, II, III or IV	U5	\$62,583					\$62,583
		Utility Operator I, II, III or IV	U4	\$57,517					\$57,517
	New	Utility Operator I, II, III or IV	U4	\$54,570					\$54,570
	New	Utility Operator I, II, III or IV	U4	\$54,570					\$54,570
				\$715,433	\$ 521,449	\$ 604,572	\$ 607,077	\$ 108,355	\$ 715,433
									\$ (54,358)
									\$ 661,075
50002	Overtime		\$75,000	\$ 42,094	\$ 42,094	\$ 68,473	\$ 6,527	\$ 75,000	\$ (5,690)
									\$ 69,310
50004	Temp Salaries	2 people 19 weeks @\$22.75/hour	\$ 34,580	\$ 19,456	\$ 19,456	\$ -	\$ 34,580	\$ 34,580	\$ 34,580
50100	Employee Benefits								
		Supervisor Water Distribution & Collection - 50%	N6	\$26,004					
		Water Distribution & Collection Foreperson	U7	\$44,897					
		Engineering Technician	U6	\$45,570					
		Utility GIS and Field Specialist - 50% (50% WPC)	N4	\$24,702					
		Utility Equipment Operator	U6	\$44,286					
		Utility Operator I, II, III or IV	U6	\$29,972					
	New	Utility Locator/Damage Prevention Technician - 50% (50% WPC)	U6	\$22,046					
		Utility Operator I, II, III or IV	U5	\$41,461					
		Utility Operator I, II, III or IV	U5	\$41,461					
		Utility Operator I, II, III or IV	U4	\$26,425					
	New	Utility Operator I, II, III or IV	U4	\$25,571					
	New	Utility Operator I, II, III or IV	U4	\$25,571					
				\$397,963	\$ 303,539	\$ 604,572	\$ 323,274	\$ 74,689	\$ 397,963
50175	Annual Leave Buyback		\$6,000	\$ 6,000	\$ 6,000	\$ 3,085	\$ 2,915	\$6,000	\$6,000
50212	Conferences & Training		\$6,225	\$ 2,446	\$ 2,446	\$ 2,964	\$ 3,261	\$6,225	\$6,225
50225	Contract Services		\$ 13,500	\$ 11,870	\$ 11,870	\$ 11,822	\$ 1,678	\$ 13,500	\$ 13,500
50239	Fire & Liability Insurance		\$ 15,787	\$ 10,910	\$ 10,910	\$ 14,845	\$ 942	\$ 15,787	\$ 15,787
50306	Electricity Restricted Account	Forest Ave, Goulart Lane, Reservoir Rd	Meter Issue Forest Avenue, New System at Reservoir Road	\$ 29,366	\$ 22,057	\$ 22,057	\$ 10,509	\$ 18,857	\$ 29,366
									\$ (649)
									\$ 28,717
50260	Heavy Equipment Rental		\$ 9,000	\$ 9,000	\$ 9,000	\$ 1,819	\$ 7,181	\$ 9,000	\$ 9,000
50271	Gas/Vehicle Maintenance		\$113,715	\$ 87,483	\$ 104,777	\$ 99,615	\$ 14,100	\$113,715	\$113,715
50275	Repairs & Maintenance		\$ 23,791	\$ 20,200	\$ 22,057	\$ 8,736	\$ 15,055	\$ 23,791	\$ 23,791

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-14 - Rebuttal
 Expense Detail - Distribution
 15-500-2241

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year)	Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50276	Main Maintenance		\$ 120,543	\$ 66,000	\$ 66,000	\$	82,580	\$ 37,963	\$ 120,543
50296	Service Maintenance		\$ 95,000	\$ 30,000	\$ 30,000	\$	37,770	\$ 57,230	\$ 95,000
50311	Operating Supplies		\$ 10,737	\$ 7,450	\$ 7,450	\$	8,736	\$ 2,001	\$ 10,737
50320	Uniforms & protective Gear								
	Boot Allowance	AFSCME Contract \$200/Year		\$2,100					
	Uniform / Clothing			\$5,250					
	Safety Vests			\$525					
	Hi Viz Jackets			\$2,100					
	Gloves, Safety Glasses, Respirator, etc.			\$1,575					
				\$9,450	\$ 4,000	\$ 5,400	\$ 4,710	\$ 4,740	\$ 9,450
								Rebuttal Adjustment	\$ (2,077)
								Rebuttal Amount	\$ 7,373
Total			\$ 1,669,865	\$ 1,161,508	\$ 1,566,215	\$	1,286,015	\$ 386,814	\$ 1,613,316

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-15 - Rebuttal
 Expense Detail - Fire Protection
 15-500-2245

Account	Description	Notes	FY25	Docket 4933	Budget FY24	(Test Year) Actual FY 23	▲ FY23 to FY25	Proposed FY25 Rate Year
50275	Repair & Maintenance - Equipment		\$120,000	\$ 31,300	\$ 31,300	\$ 116,551	\$ 3,449	\$ 120,000

Docket 24-30-WW

Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-16 - Rebuttal
 Debt Service

				FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Existing Debt Service																
	<u>Initial Amt.</u>	<u>Rate</u>	<u>Term</u>													
Revenue Bonds				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SRF 2007 A	\$ 3,000,000	2.78-3.22%	20													
SRF 2008 A	\$ 5,900,000	2.08-3.63%	20	\$ 210,815	\$ 210,360	\$ 210,677	\$ 210,752	\$ 210,583	\$ 210,169	\$ 210,489	\$ 209,543	\$ 209,336	\$ 209,832	\$ -	\$ -	\$ -
SRF 2009 A	\$ 3,300,000	0.65-3.54%	20	411,208	411,448	411,722	410,452	409,786	410,390	409,602	408,794	409,578	408,540	407,734	415,003	-
SRF 2012 A(Conduit Loan)	\$ 6,640,000	3.40%	20	181,105	180,896	180,444	180,521	180,357	180,701	180,010	179,832	180,151	180,205	179,974	179,449	178,652
SRF 2012 B	\$ 53,100,000	0.94-3.61%	20	544,396	545,384	540,930	541,038	540,616	544,577	542,921	540,737	542,936	544,429	-	-	-
SRF 2013 A	\$ 31,000,000	0.37-2.92%	20	3,472,817	3,471,183	3,469,116	3,465,560	3,463,943	3,460,144	3,457,534	3,453,604	3,451,673	3,449,956	3,451,394	3,443,517	3,441,830
SRF 2020 A	\$ 4,130,000	.36-2.49%	20	1,964,930	1,963,924	1,961,563	1,960,726	1,958,912	1,958,127	1,955,756	1,954,851	1,951,985	1,950,767	1,949,085	1,947,145	1,948,254
SRF 2022 A	\$ 3,305,000	3.80%	20	-	-	13,576	251,070	266,415	266,903	266,243	266,371	266,230	265,795	266,106	266,210	265,914
				-	-	-	-	4,893	204,087	230,451	229,820	229,997	229,949	229,608	228,985	229,247
Total: Existing Debt Service				\$ 6,785,271	\$ 6,783,195	\$ 6,788,028	\$ 7,020,119	\$ 7,035,505	\$ 7,235,098	\$ 7,253,006	\$ 7,243,551	\$ 7,241,887	#####	#####	#####	#####
Future Debt Service																
	<u>Initial Amt.</u>	<u>Rate</u>	<u>Term</u>	<u>Iss. Cost</u>	<u>Par Amount</u>											
Revenue Bonds						0	0	0	0	0	0	0	0	0	0	0
Subtotal: Revenue Bonds						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SRF Loans*						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total: Future Debt				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total: Existing Debt				\$ 6,785,271	\$ 6,783,195	\$ 6,788,028	\$ 7,020,119	\$ 7,035,505	\$ 7,235,098	\$ 7,253,006	\$ 7,243,551	\$ 7,241,887	\$ 7,239,473	\$ 6,483,900	\$ 6,480,309	\$ 6,063,897
Total: Future Debt				-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL: EXISTING + FUTURE DEBT				\$ 6,785,271	\$ 6,783,195	\$ 6,788,028	\$ 7,020,119	\$ 7,035,505	\$ 7,235,098	\$ 7,253,006	\$ 7,243,551	\$ 7,241,887	#####	#####	#####	#####

Docket 24-30-WW

Rhode Island Public Utilities Commission
 Docket 24-30-WW
 Newport Water - FY 2025 Rate Filing
 HJS Schedule D-17 - Rebuttal
 City Services Calculation

	<i>FY2019 Adopted Budget</i>	<i>Less School</i>	<i>Less Civic Support</i>	<i>Less Debt Service</i>	<i>Less Capital</i>	Total to be Allocated	Percentage
General Fund	\$97,003,290	\$20,775,023	\$2,014,487	\$5,452,352	\$3,212,552	\$65,548,876	69.15%
Water Fund Total Operating Expenses	\$23,100,625	\$-	\$-	\$6,796,599	\$3,360,400	\$12,943,626	13.66%
WPC Fund	\$24,262,052			\$6,303,683	\$4,205,000	\$13,753,369	14.51%
Maritime Fund	\$1,236,587				\$295,000	\$941,587	0.99%
Parking Fund	\$2,061,699				\$460,000	\$1,601,699	1.69%
Total	\$147,664,253					\$94,789,157	

School Appropriation: \$25,968,779
 20% appropriation left in general fund \$5,193,756
 \$20,775,023

Allocated Item	Cost To Be Allocated	Water %	
		Water %	Water Fund
Audit Fees	\$ 80,000	6.18%	4,944
OPEB Contribution (1)	\$ 820,000	3.84%	31,488
City Council	\$ 115,297	3.42%	3,943
City Clerk	\$ 453,679	1.00%	4,537
City Manager	\$ 560,914	13.66%	76,621
Human Resources	\$ 355,898	1.74%	6,193
City Solicitor	\$ 200,067	13.66%	27,329
Finance Admin 50%	\$ 191,888	13.66%	26,212
Finance - 5% RICWFA	\$ 6,726	50.00%	3,363
Finance Admin 10% Inv/Debt	\$ 38,378	30.77%	11,809
Purchasing	\$ 121,302	18.47%	22,404
Collections	\$ 428,073	5.80%	24,828
Accounting - Wires - 5%	\$ 13,070	70.00%	9,149
Accounting	\$ 598,939	10.97%	65,704
Total Allocation			318,524
Legal & Administrative			318,524
rounded			\$ 318,524

Allocation of Data Processing Costs to Enterprise Funds

Cost Type	Cost Basis	Total Annual City Cost	Water Division Portion
Managed Services / Help Desk	Per User	\$568,000	\$79,520
ERP Munis/Lawson	Per User	\$470,000	\$65,800
Licensing*	Per User	\$680,000	\$95,200
TeleCom/Broadband	Per Division	\$344,000	\$40,000
Postage	Usage	\$45,390	\$5,500
Hosting (Navisite/DR)	Per User	\$400,000	\$56,000
Totals		\$2,507,390	\$342,020

*Licensing Includes: Vision/Opal, Barracuda, VMWare, ESRI, VEEAM, Exagrid, EvenTide, WebEx, SQL, Windows, Exchange, Adobe, MapGeo, Cisco SmartNet, Genetec, ManageEngine, BitDefender XDR, DUO MFA