Coweta County Water & Sewerage Authority
Meeting Agenda

Wednesday, November 1, 2023
Reservoir Room
Meeting Time: 9:00 A.M.

Approx Time	**Agenda Item**	**Presenter**
9:00 a.m.	Call to order	Chairman Bartlett

Pledge of Allegiance
Invocation

Approval of minutes from the October 4, 2023 meeting

Business

Update on Operations	Rick Jones
Update on Human Resources	Rick Jones
Update on Customer Care/Information Technology	Alan Sibley
Monthly Report	Roger Dawson
Proposed 2024 Board Meeting Dates	Jay Boren
Ryper Presentation- FY2024 Water & Wastewater Revenue Sufficiency Study	Ryan Smith

Agenda Additions:
Executive Session
Litigation / Real Estate/ Personnel

Adjournment

Next Board Meeting Wednesday, December 6, 2023 at 9:00AM

Draft for 2024 Board Meetings

January 3

February 7

March 6

Request to change to Mar 27 April 3 (Coweta County Schools Spring Break Apr 1-5)

Request to change to Apr 24 May 1

June 5

Request to change to Jun 26 July 3 (Independence Day -July 4)

August 7

September 4

October 2

November 6

December 4

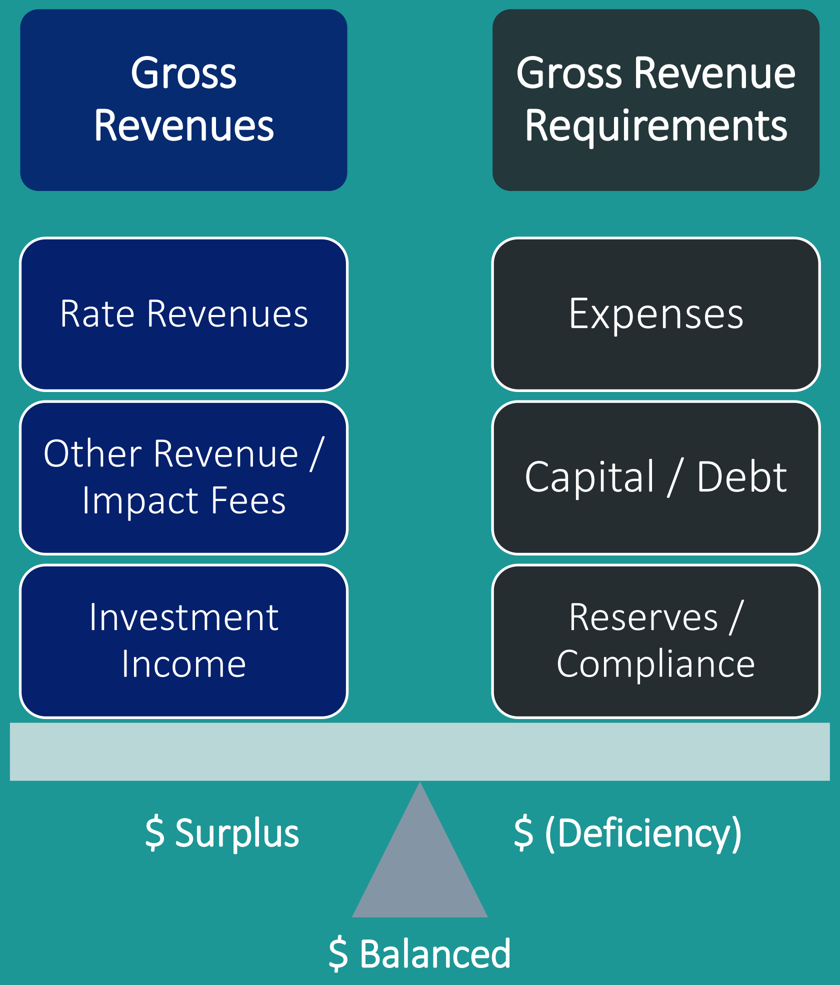
*All meetings are held at 9:00AM in the Board Room at 545 Corinth Road, unless otherwise specified. Board Meeting dates are subject to change and changes will be communicated as needed.

Fiscal Year 2024
Revenue Sufficiency Study

COWETA COUNTY
WATER & SEWERAGE
AUTHORITY

Presentation Agenda

1. Study Purpose
2. Building the Financial Forecast (Primary Data, Assumption, Key Findings)
   a) Revenues
   b) Operating Expenses
   c) Capital Improvement Program and Funding Plan
   d) Debt – Existing and Proposed
3. Scenario Development
   1. Funding of Current and Resiliency Capital Projects
   2. Funding of Current, Resiliency, and Build-Out Capital Projects
4. Areas of Focus / Key Findings



Purpose of Study

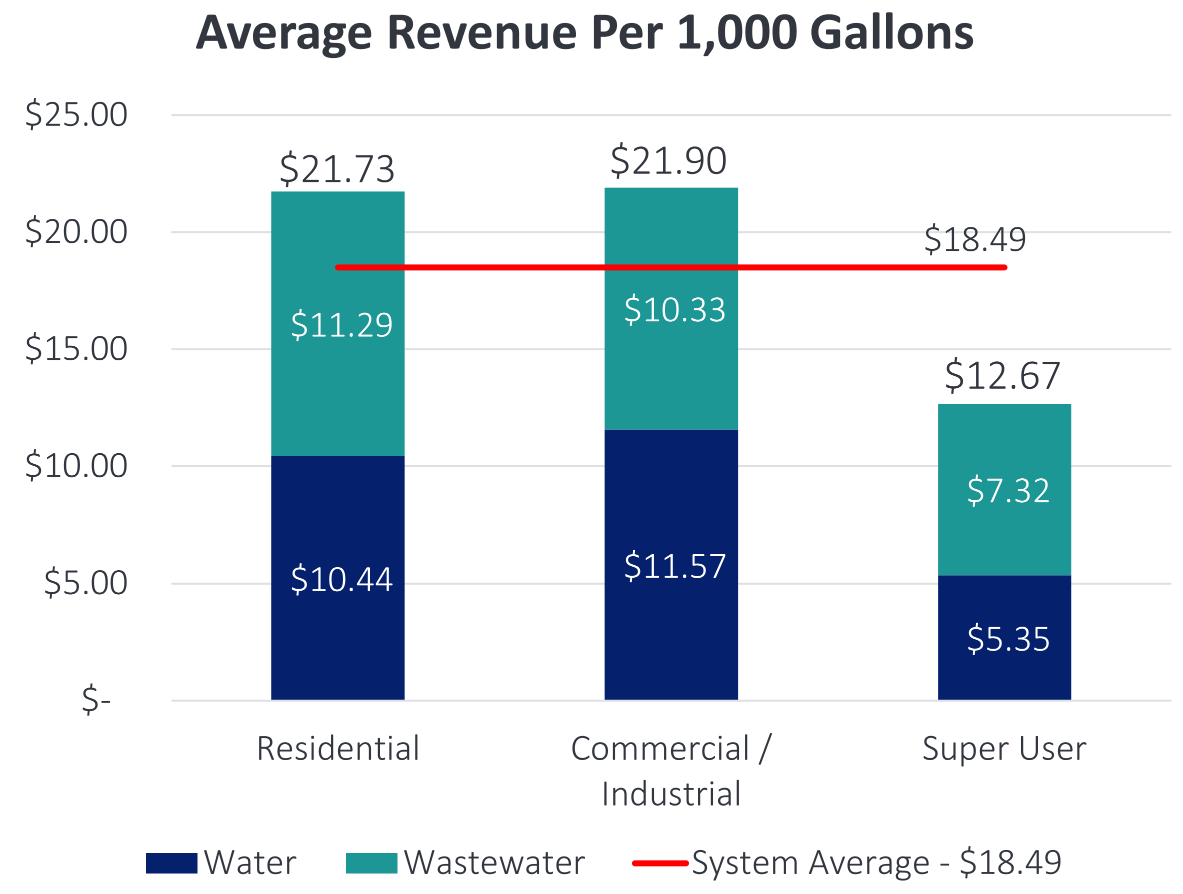
- Support Authority’s Budget Process
- Develop Capital Funding Plan
- Determine Revenue Requirements
- Promote Full Cost Recovery
- Rate Covenant Compliance
- Identify Potential Future Rate Adjustments

Forecast of Revenues – Primary Data

Revenue Forecast - Primary Data

- Customer Billing Data – Fiscal Year 2023
  - 1,030,000 Billing Entries Reviewed and Summarized
    - Each Billing Entry Included – Customer Name, Location, Service Code, Metered Consumption, Billed Consumption, Credits, etc.
  - Results Used to Validate Existing Revenue Stream and Develop Growth Assumptions
  - Results Variance - Water = (0.25%) / Wastewater = (0.04%)
- Historical Operating Revenues
  - Fiscal Years 2021, 2022, and 2023
- Estimated Growth Assumptions
  - Based on Recent Trends (Meter Connections / Capacity Fee Sales)
  - Impact of Industrial Zone Development – Trigger Points for Future Capital Projects
  - Discussions With Authority Staff

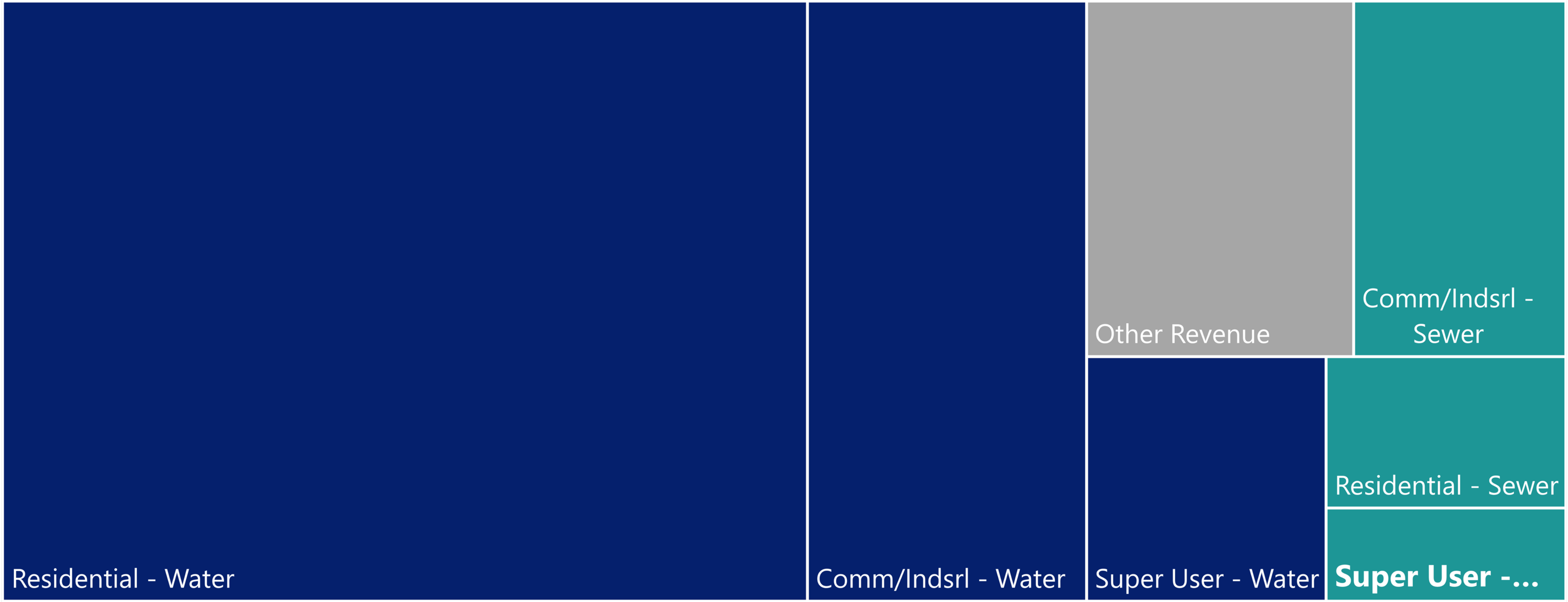
Forecast of Revenues - Findings



Revenue Recovery Amongst Rate Types		
	Fixed	Variable
Residential	36.3%	63.7%
Commercial / Industrial	6.4%	93.6%
Super User	0.1%	99.9%
Total System	24.5%	75.5%

Forecast of Revenues – Findings (Cont’d.)

FY2023 Revenue Sources = $33.6 Million



Forecast of Expenses – Primary Data

Expense Forecast - Primary Data

- Historical Operating Expenses
  - Fiscal Years 2021, 2022, and 2023
  - Reconciled Trial Balance Reports to Financial Statements and Budget
- Operating Budget – Fiscal Year 2024
- Escalation Assumptions
  - Bureau of Labor Statistics and Congressional Budget Office Indices
  - Discussions With Authority Staff
- Future Personnel Requests
  - Provided By Authority Staff for FY-2026 and FY-2030
- Wholesale Water Purchases
  - Wholesale Service Agreements – Griffin, Newnan, Fayette, and Atlanta
    - Each Wholesale Provider Modeled Based on Contract Terms and Known Changes
  - Projections of Customer Demands (Based on Billing Data Analysis and Growth Projections)

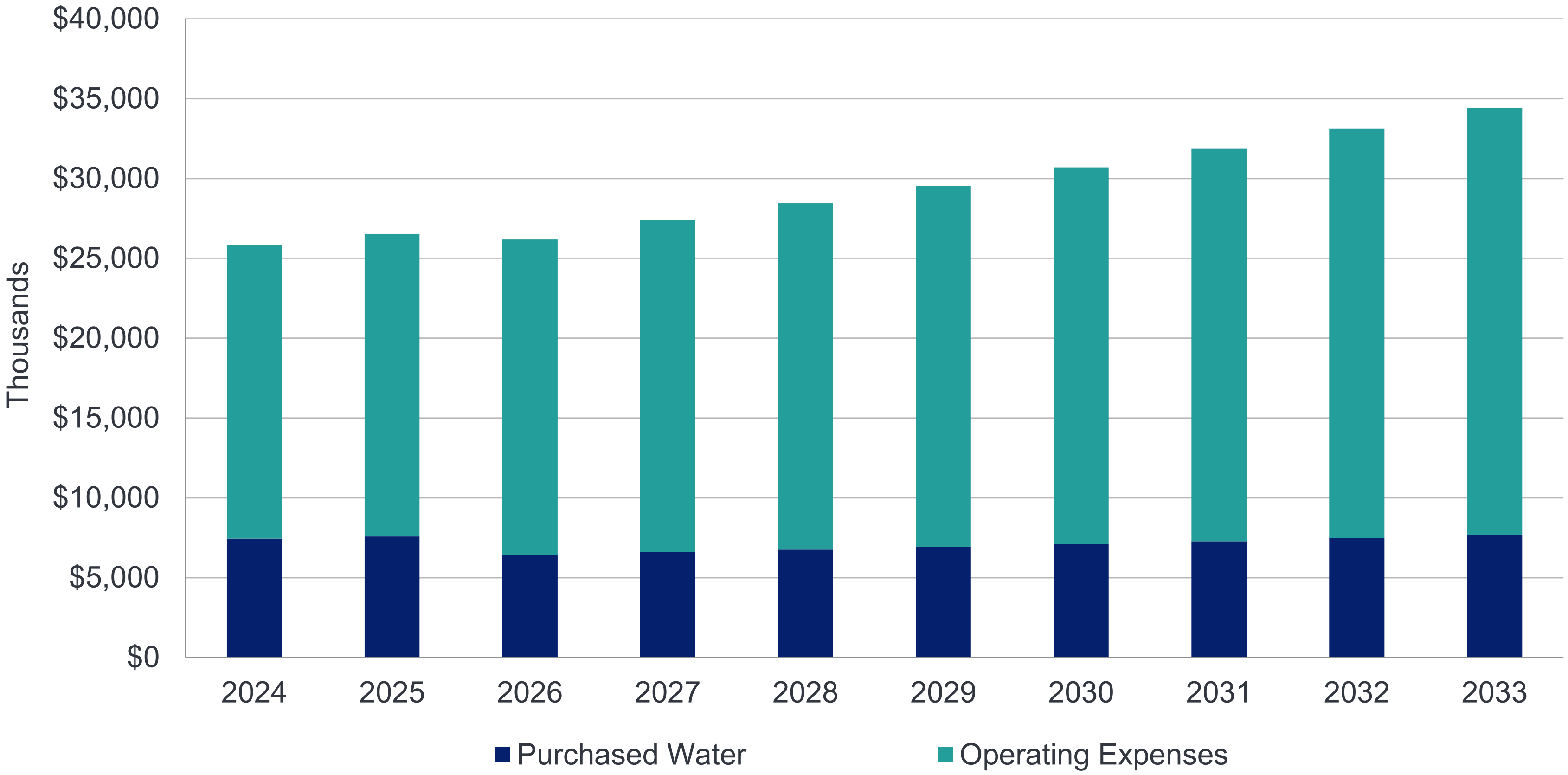
Griffin Wholesale Purchases - Findings

- Rate Calculation Based On
  - Adopted Budget
  - Shared Debt Service
  - 20% Depreciation Equivalent
  - Total Water Produced
- Take-or-Pay Provision
  - 5-MGD Minimum Requirement
- Expires December 31, 2039

	FY-2024	FY-2026
Shared Operating Expenses	$4,674,728	$5,033,671
Debt Service	$4,114,968	$4,114,968
Return on Assets (20% Ex.&DS)	$1,757,939	$1,829,728
Total Shared Cost	$10,547,636	$10,978,367
Total Water Sales (kgals)	3,196,737	4,071,667
Calculated Wholesale Rate	$3.30	$2.70
Take-or-Pay Minimum (Kgals)	1,825,000	1,825,000
Total Griffin Expense	$6,022,500	$4,920,200
Water Received (Kgals)	950,070	1,825,000
Effective Rate per Kgal	$6.34	$2.70

Forecast of Expenses – Results

- Adopted Operating Budget
- Operating Expense Growth = 3.2%
- Reduction to Purchased Water Expense
  - Full Utilization of Griffin Capacity
  - FY-2026 = ($1.14M)



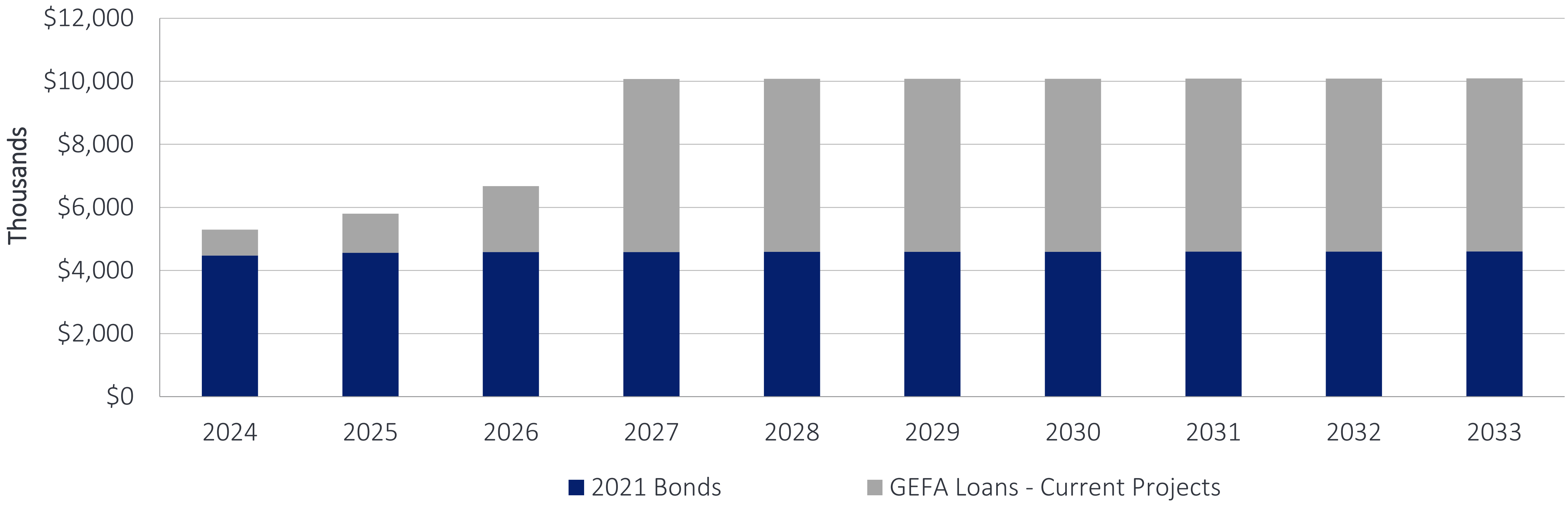
Capital Improvement Program (CIP)

Current Capital Improvement Program (CIP) – FY2024 – FY2033		
Project(s)	Cost (Estimate)	Year(s)
Shenandoah Expansion	$58,300,000	2024-2026
Chattahoochee Withdrawal – Property Acquisition and Design	7,000,000	2024
Wastewater Improvements – Sargent WWTP, Mains, Outfalls	57,100,000	2025-2026
Intersection Improvements	2,200,000	2024
Other Budgeted Projects (Fayette Connection, Line Creek, etc.)	10,500,000	2024
Miscellaneous Capital / Other ($20M Placeholders)	40,300,000	2024-2033
Total Current Capital Improvement Program (CIP)	$175,400,000	

Capital Funding Plan – Current CIP

Current Capital Funding Plan – FY2024 – FY2033		
Funding Source	Amount	Year(s)
Existing Reserves / Future Revenues (Includes Capacity Fees)	$68,000,000	2024-2033
Grants	5,000,000	2024
GEFA Loan CW2021032 (Shenandoah WWTP Expansion)	53,300,000	2024-2026
GEFA Loan DW2022030 (Chattahoochee Property & Design)	7,000,000	2024
Proposed GEFA – (Various Wastewater Projects)	42,100,000	2025-2026
Total Current Capital Improvement Program (CIP)	$175,400,000	

Debt – Current CIP

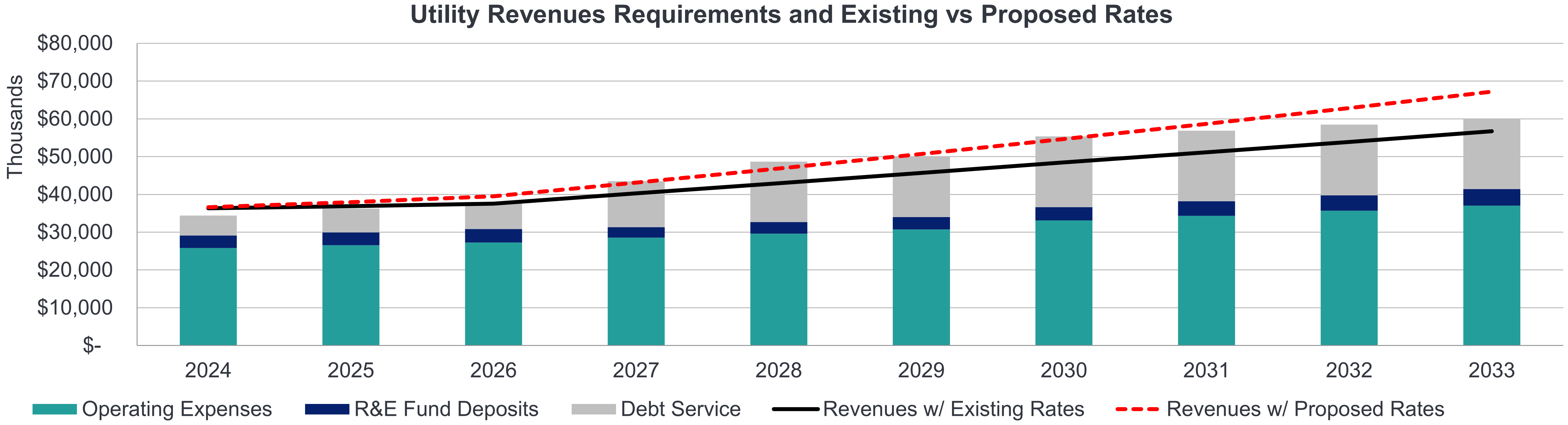


- GEFA Loans – Includes AMI Metering, Shenandoah WWTP, and Proposed Loan for Various Wastewater Projects

Revenue Requirements – Current CIP

Assumptions – Fund Current CIP ($175.4M),

Continued Annual CPI Rate Adjustments = 2.5% (per year)



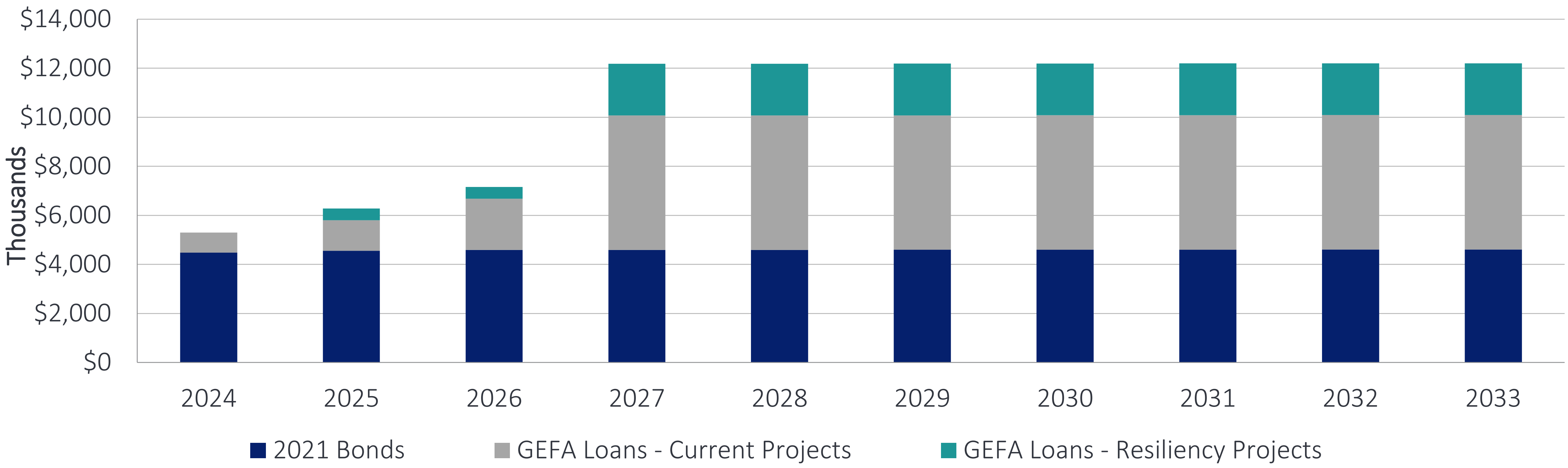
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Add. Rate Adjustments	0.0%	0.0%	0.0%	0.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
EITHER / OR											
Industrial Growth (MGD)	0.0	0.0	0.0	0.0	0.10	0.10	0.10	0.10	0.10	0.10	0.10

Scenario 1 – Funding Resiliency

Primary Assumptions

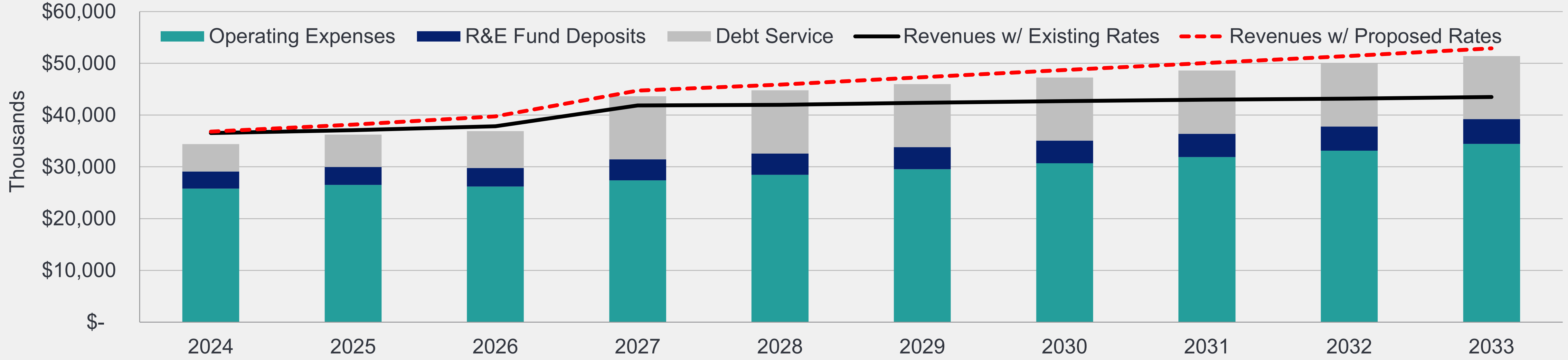
Scenario 1 - Resiliency		
	Amount	Year(s)
Operating Expenses – Chattahoochee Transmission Main	$222,000	2027 and Beyond
Capital Improvement Plan		
Chattahoochee Pump Station	$25,000,000	2024-2026
Chattahoochee Transmission Main	$20,000,000	2024-2026
BT Brown Improvements	$10,000,000	2025-2026
Debt Service - Proposed Amendment to GEFA DW2022030	$2,109,000	2027 and Beyond

Scenario 1 – Projected Debt Service



Scenario 1 – Revenue Requirements

Assumptions – Fund Current / Resiliency Projects, Pump Station OpEx = $220K, Continued Annual CPI Rate Adjustments = 2.5% (per year)

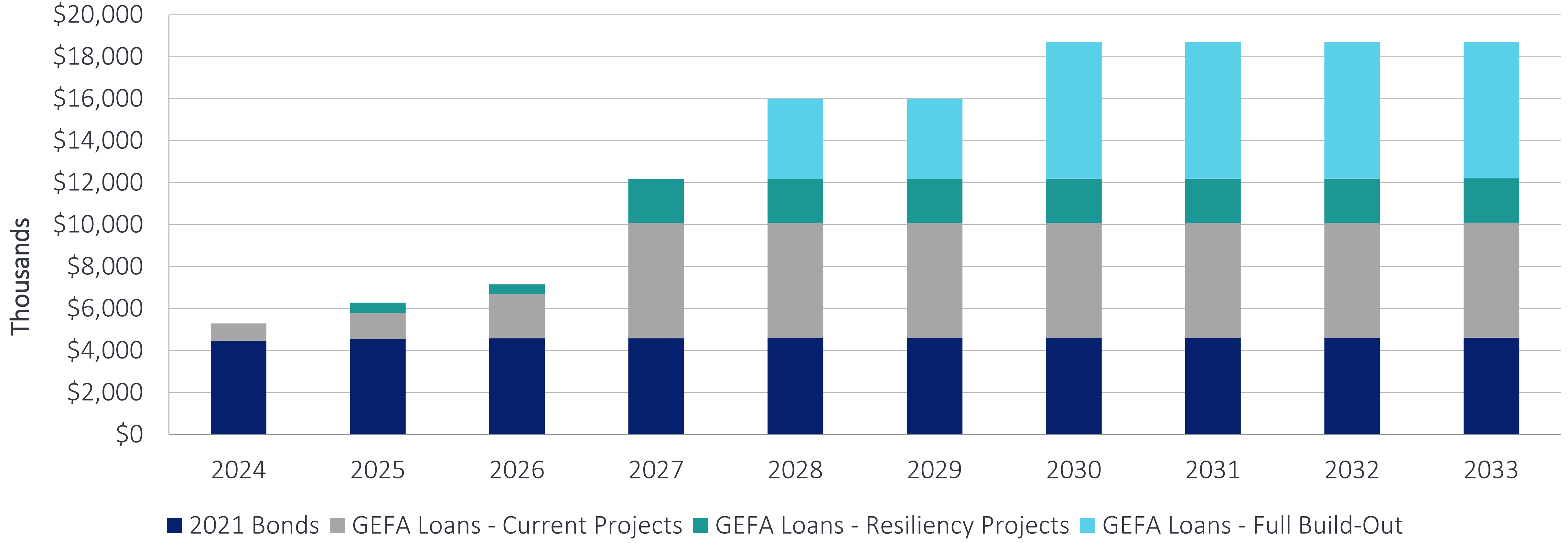


	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Add. Rate Adjustments	0.0%	0.0%	0.0%	2.75%	2.75%	2.75%	0.0%	0.0%	0.0%	0.0%	0.0%
EITHER / OR											
Industrial Growth (MGD)	0.0	0.0	0.0	0.0	0.50	0.50	0.50	0.50	0.50	0.50	0.50

Scenario 2 – Funding Full Build-Out

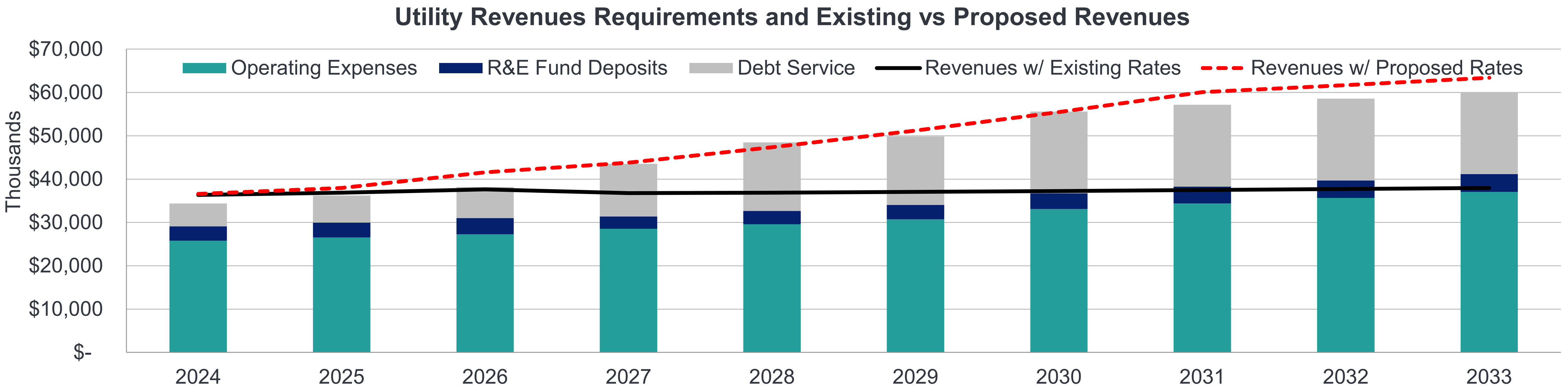
Scenario 1 – Full Build-Out		
	Amount	Year(s)
Operating Expenses – Chattahoochee Transmission Main	$222,000	2027 and Beyond
Operating Expenses – Additional Personnel (16 FTEs)	$1,100,000	2026
Operating Expenses – Additional Personnel (17 FTEs)	$1,200,000	2030
Capital Improvement Plan		
Resiliency Projects	$55,000,000	2024-2026
Chattahoochee Transmission Main – Phase 2	$20,000,000	2027-2028
BT Brown Expansion	$50,000,000	2027-2029
Industrial Zone Looping and Elevated Storage Tanks	$56,100,000	2027-2029
Debt Service - Proposed GEFA Loan(s)	$6,500,000	2030 and Beyond

Scenario 2 – Projected Debt Service



Scenario 2 – Full Build-Out

Assumptions – Fund Current / Resiliency / Build-Out Projects, + Additional Personnel, + PS OpEx, Continued Annual CPI Rate Adjustments = 2.5% (per year)



	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Add. Rate Adjustments	0.0%	0.0%	0.0%	6.00%	6.00%	6.00%	6.00%	6.00%	0.0%	0.0%	0.0%
EITHER / OR											
Industrial Growth (MGD)	0.0	0.0	0.0	0.0	0.40	0.80	1.20	1.60	2.00	2.40	2.80

Scenario Comparison

Comparison of Scenario Results			
	Current	Resiliency	Full Build-Out
Additional Operating Cost (Pump Station & Personnel)	$0	$222,000	$2,522,000
Capital Improvement Plan	$175,400,000	$230,400,000	$356,500,000
Annual Debt Service – FY2033	$10,100,000	$12,200,000	$18,700,000
Revenue Source (Either)			
Cumulative Rate Adjustments	2.0%	8.5%	34.0%
Industrial Sales Growth – Millions of Gallons Per Day	0.10	0.50	2.80

Areas of Focus – FY2024 – FY2027

- Monitor Industrial Growth
  - Triggering Events for Future Capital - Resiliency = 500,000 Gallons Per Day & Full Build-Out = 2,800,000 Gallons Per Day
  - Monitor Revenue Volatility – 93% of Revenue Collected from Variable Charges
- Super-User Rate Structure
  - Existing Rates = 58% of Industrial Rates – Consider Increasing Rates To Recover Cost of Service
  - Codify Customer Class – Consider Adding Customer Class Definition to Rate Resolution
- Water Infrastructure Fees (Impact Fees)
  - Water Infrastructure Fees Can Recover Upfront Cost of System Expansion
  - Should Be Based on Actual Infrastructure Cost Per Equivalent Residential Connection
  - Consider Application to Large Industrial Users
- Identify Risks and Areas of Focus
  - GEFA Loans – Current Projections Assume Low Interest Loans from GEFA

COWETA COUNTY
WATER & SEWERAGE
AUTHORITY

Thank You!
Questions?

Ryan Smith

Ryper Water Analytics

Ryan@Ryperwater.com

407-537-9878

COWETA COUNTY
WATER & SEWERAGE
AUTHORITY

FISCAL YEAR 2024
REVENUE SUFFICIENCY STUDY
November 1, 2023

Ryper Water Analytics
Utility Analytics, Data, & Rate Consultants

November 1, 2023

Mr. Jay Boren
Chief Executive Officer
Coweta County Water and Sewerage Authority
545 Corinth Road
Newnan, GA 30263

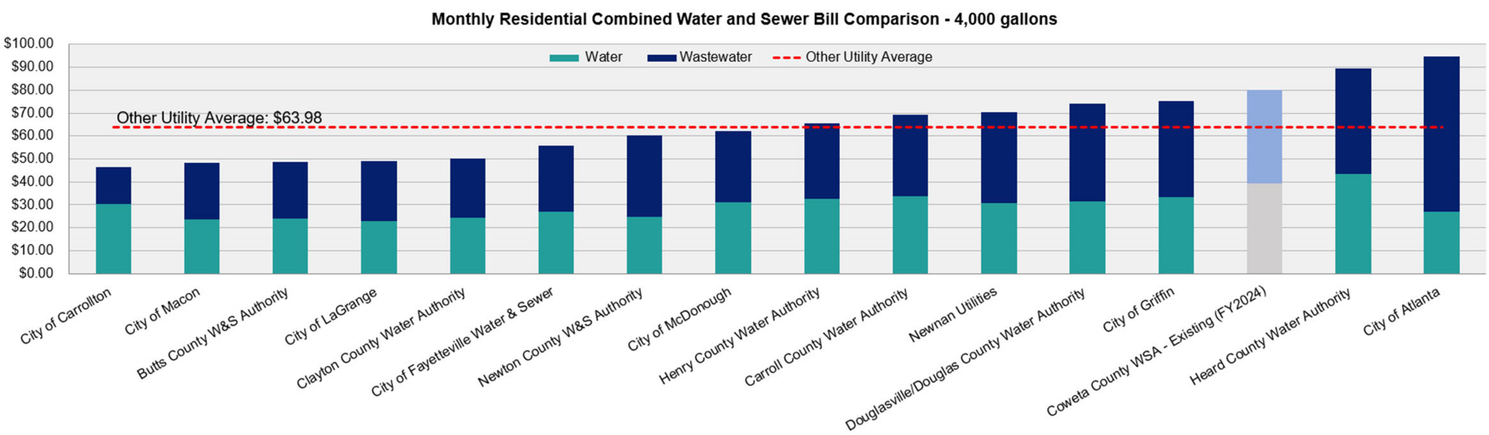
Subject: **Fiscal Year 2024 Water and Wastewater Revenue Sufficiency Study**

Dear Mr. Boren:

Ryper Water Analytics, LLC ("Ryper") has completed the Fiscal Year 2024 Water and Wastewater Revenue Sufficiency Study (the “Study” or “Report”) on behalf of the Coweta County Water and Sewerage Authority (the "Authority") and has presented the results of our analyses, assumptions, and recommendations in this report for your consideration. The focus of the Study was to prepare a forecast of utility operations and the corresponding expenditure and funding needs (the “revenue requirements”) to evaluate the sufficiency of the water and wastewater utility (the “Utility” or “System”) revenues to meet these requirements for the Fiscal Years 2024 through 2033 (the “Forecast Period”). The principal objective of the Study is to provide recommendations as to the level of rate revenues needed to reasonably recover the cost of providing service, maintain compliance with the rate covenants delineated in Bond Resolution, which was adopted on May 26, 2021 and as amended and restated on June 9, 2021 (the "Bond Resolution"), as well as to promote the financial sustainability and creditworthiness of the Utility.

The Authority has adopted the Rate Policy which allows Authority management to semi-annually review the retail water and wastewater rates and consider adjustments to such rates based on the rate of change to the Consumer Price Index, South Region (the “CPI Rate Policy”) as published by the Bureau of Labor Statistics. Additionally, this annual rate indexing policy limits the maximum rate adjustment to not exceed the percentage change in the CPI plus five percent (5.0%).

The following table illustrates a comparison of monthly residential water and wastewater charges of the Authority and other neighboring utilities to provide an indication of the competitiveness of the existing and proposed residential rates. Based on this analysis, which can be seen below, the existing rates produce an average monthly bill for residential single-family that is greater than the average of the other surveyed utilities.



Based on our analysis and assumptions, as delineated in this Report, the recommended continued implementation of the CPI Rate Policy are expected to: 1) maintain the strong creditworthiness of the System (currently AA+ rated by Standard & Poors); 2) ensure adequate funding for the projected funding requirements of the water and wastewater systems, including additional indebtedness for expansion related capital and capital reinvestment; and 3) comply with the rate covenants as delineated in the Bond Resolution.

Following this letter is the Report documenting our principal assumptions and findings for your consideration.

Respectively,

Ryper Water Analytics, LLC

Ryan Smith

Ryan Smith
Rate Consultant

COWETA COUNTY WATER AND SEWERAGE AUTHORITY

FISCAL YEAR 2024
WATER AND WASTEWATER REVENUE SUFFICIENCY STUDY

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FISCAL YEAR 2024
WATER AND WASTEWATER REVENUE SUFFICIENCY STUDY

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COWETA COUNTY WATER AND SEWERAGE AUTHORITY

FISCAL YEAR 2024
WATER AND WASTEWATER REVENUE SUFFICIENCY STUDY

GENERAL

Ryper Water Analytics, LLC (“Ryper”) has completed our financial forecast comprising the Fiscal Years 2024 through 2033 (the “Forecast Period”) and analysis of the water and wastewater utility system (the “Analysis” or “Study”) on behalf of the Coweta County Water and Sewerage Authority (the “Authority”) and has presented the results of our analyses, assumptions, and recommendations in this report (the “Report”). The principal goals and objectives of the Study were to:

- Evaluate the sufficiency of the Authority’s revenues derived from existing rates for the water and wastewater utility system (the "System") and the estimated rate adjustments necessary to fund the projected expenditures and funding requirements.

- Maintain compliance with the Bond Resolution as amended and restated on June 9, 2021 (the “Bond Resolution”) authorizing the issuance of the outstanding senior lien Revenue and Revenue Refunding Bonds, Series 2021 A, B, & Cs (the “Series 2021 Bonds”) of the System.

- Identify a funding plan that will support the financing of the System’s capital improvement plan (“CIP”) during the Forecast Period and balance the use of external and internal funding sources and identify the effects of the plan on System rates. The funding plan relies on additional indebtedness derived from amendments to existing loans and additional loans secured by the Georgia Environmental Finance Authority (“GEFA”) loan program, the use of capital reserves (cash), and funds generated from ongoing capital re-investment derived from annual operations.

The financial forecast was developed based on information provided by Authority staff including, but not limited to: 1) financial information related to the capital improvement program and anticipated funding sources; 2) the Fiscal Year 2024 adopted operating budget; 3) the recently completed financial results for Fiscal Year 2023; 4) Fiscal-Year-to-Date 2024 financial information; and 5) other financial or statistical information.

FORECAST OF REVENUES

The revenues for the System are primarily generated from the rates for water and wastewater service. Such revenues account for approximately 88% of gross revenues over the Forecast Period. The remaining 12% of gross revenues are generated from miscellaneous service charges, interest income on investments, and wastewater capacity fees (impact fees).

The financial forecast presented in this Report, assumes the continuation of the Authority's CPI Rate Policy which states:

"*Management shall be authorized to institute a rate adjustment, at its discretion. Any rate adjustment in the aggregate for a twelve-month period shall not exceed the percentage change in the U.S. Bureau of Labor Statistics, Consumer Price Index (Series ID CUUR0300SA0) for the previous twelve-month period plus 5%.*"

For the purposes of this study and based on recent rate trends in the Consumer Price Index it has been assumed that the application of the CPI Rate Policy will result in annual 2.5% rate adjustments. While the Authority has the ability to implement annual rate adjustments up 5.0% greater than the annual change in the Consumer Price Index, no such additional rate adjustments have been assumed in this Report.

The development of the revenue forecast was based on: 1) a review of historical trends; 2) the Fiscal Year 2024 operating budget; 3) a detailed statistical analysis of the Fiscal Year 2023 customer billing data; 4) compound annual growth of 1.5% and 3.7% in total amount of water and wastewater sales, respectively; 5) assumed implementation of identified CPI Rate Policy adjustments to fund the projected revenue requirements; and 6) discussions with Authority staff.

The revenue forecast can be categorized into three primary groups of revenues comprising of: 1) revenues derived from monthly service charges to customers; 2) sewer capacity fee revenues; and 3) miscellaneous fee revenues. Tables 1 through 5 show the calculation of the projected customers and revenues for the Forecast Period and are summarized below:

Summary of Projected Revenues - Forecast Period ($,000s) [1]										
Authority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Revenues	$26,418	$26,907	$27,382	$29,966	$30,199	$30,404	$30,582	$30,733	$30,857	$30,981
Wastewater Revenues	$4,987	$5,139	$5,290	$6,465	$6,578	$6,690	$6,803	$6,915	$7,028	$7,141
Revenues - CPI Rate Policy	$262	$1,069	$1,913	$2,872	$3,863	$4,887	$5,943	$7,033	$8,156	$9,313
Capacity Fees	$918	$918	$918	$1,420	$612	$612	$612	$612	$612	$612
Miscellaneous Fees	$4,385	$4,447	$4,512	$4,454	$3,977	$4,017	$4,061	$4,108	$4,159	$4,284
Investment Income	$557	$416	$443	$525	$526	$515	$492	$457	$416	$370
Total Revenues	**$37,526**	**$38,895**	**$40,458**	**$45,702**	**$45,754**	**$47,124**	**$48,493**	**$49,858**	**$51,229**	**$52,701**

[1] - Amounts shown derived from information provided on Tables 1 through 5 at the end of this Report.

FORECAST OF EXPENDITURES

The expenditure forecast can be categorized into three primary groups of expenditures: 1) operation and maintenance expenses; 2) transfers for capital funding; and 3) debt service. For the Forecast Period, operating expenses accounted for 68% of the total revenue requirements, transfers to the Renewal and Extension Fund, to fund capital re-investment accounted for 7% of the total revenue requirements, and annual debt service payments accounted for the remaining 25% of the total revenue requirements. The remainder of this section of the Report provides a discussion of each of these primary categories of revenue requirements.

Operating Expenses

The forecast of operating expenses was developed based upon: 1) a review of the recent trends in historical expenses; 2) the adopted Fiscal Year 2024 budget, including a review of year-to-date expenditures; 3) adjustments to recognize incremental expenses associated with the addition of the Chattahoochee River Pump Station in Fiscal Year 2027; 4) adjustments to recognize changes in the cost of wholesale water associated with additional treatment capacity from the Chattahoochee River Pump Station and Line Creek projects; 5) assumed growth rates/escalation factors based on industry trends in such costs; 6) inflationary data published by the Bureau of Labor Statistics and Congressional Budget Office; and 7) discussions with the Authority staff. The forecast of operating expenses relied upon various escalation factors ranging from approximately 2.2% to 6.3% depending on the assumed costs being escalated and discussions with Authority staff. The forecast of operating expenses can be seen in greater detail on Tables 6 through 9 at the end of this Report and is summarized by the Authority's cost centers below:

Summary of Projected Operating and Maintenance Expenses - Forecast Period ($,000s) [1]										
Authority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Customer Care	$1,816	$1,833	$1,894	$1,958	$2,024	$2,093	$2,165	$2,240	$2,317	$2,398
Purchase of Water	$7,447	$7,586	$6,444	$6,603	$6,765	$6,932	$7,107	$7,288	$7,482	$7,679
Wastewater Operations	$3,021	$3,152	$3,289	$3,432	$3,583	$3,740	$3,905	$4,078	$4,260	$4,450
Admin. and Finance	$2,865	$2,825	$2,934	$3,048	$3,167	$3,291	$3,420	$3,554	$3,694	$3,840
Infrastructure	$3,822	$3,994	$4,173	$4,361	$4,558	$4,764	$4,980	$5,206	$5,443	$5,691
BT Brown WTP	$3,544	$3,716	$3,898	$4,310	$4,515	$4,731	$4,958	$5,197	$5,447	$5,711
Engineering	$586	$612	$638	$666	$695	$726	$757	$790	$825	$861
Cross Connection	$1,177	$1,229	$1,283	$1,340	$1,399	$1,461	$1,527	$1,595	$1,666	$1,741
Maintenance	$797	$833	$870	$909	$951	$994	$1,039	$1,086	$1,136	$1,188
Information Technology	$704	$720	$735	$750	$767	$784	$801	$818	$836	$855
Safety	$28	$29	$29	$30	$31	$32	$33	$34	$35	$36
Total Operating Expenses	**$25,807**	**$26,528**	**$26,188**	**$27,407**	**$28,455**	**$29,548**	**$30,692**	**$31,887**	**$33,142**	**$34,450**
Annual Change	**N/A**	**2.8%**	**(1.3%)**	**4.7%**	**3.8%**	**3.8%**	**3.9%**	**3.9%**	**3.9%**	**3.9%**
[1] - Amounts shown derived from information provided on Tables 7 at the end of this Report.										

On average, the annual compound growth rate for operating and maintenance expenses is approximately 3.3% per year. It should be noted that the largest cost center is the Purchase of Water which accounts for approximately 25% of the total operating and maintenance expenses during the Forecast Period. It is estimated that this cost will decline with the completion of the Line Creek Project, which will allow the Authority to receive its take-or-pay minimum requirement of five (5) million gallons per day from the City of Griffin. It is estimated that this change in Authority operations will result in a reduction in the total purchased water expense of approximately ($1,190,000) annually commencing in Fiscal Year 2027. The calculation of the cost of purchased water can be seen in greater detail on Table 9 at the end of this Report. Excluding the cost of Purchase of Water, all other operating and maintenance expenses are projected to increase by an average annual compound growth rate of approximately 4.3% during the Forecast Period.

Capital Expenditures

Capital Improvements for System expansion, resiliency, and reinvestment are integral to the continuity and quality of service delivered to the Authority's customers. These expenditures are generally the largest drivers of increases to forecasted revenue requirements for a water and wastewater utility. It should be considered that the Authority currently has approximately $260 million of gross assets, that are utilized to provide service to its customers. The average asset age, based on information published in the Fiscal Year 2022 Annual Financial Report is estimated to be approximately 13 years. Furthermore, it is estimated that the current value of the Authority's assets (inflated to today's dollars) is approximately $386 million. Maintenance of the Authority's existing assets coupled with the need to expand the Authority's water and wastewater system to provide resiliency and meet the demands of new development in the industrial zones of the Authority's service territory, contributed to the total CIP of approximately $250.4 million during the Forecast Period.

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The capital expenditures to be funded during the Forecast Period were based on the current capital improvement plan as identified by Authority staff, which encompasses the Forecast Period (Fiscal Years 2024 through 2033). The table below provides a summary of the capital expenditures by type and corresponding funding source:

Summary of Capital Improvement Plan - Forecast Period ($,000s) [1]										
Authority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Infrastructure										
Water	$31,690	$20,631	$20,094	$10,000	$10,000	$4,000	$4,000	$4,000	$4,000	$4,000
Wastewater	$22,880	$38,872	$53,755	$0	$0	$0	$0	$0	$0	$0
Total Infrastructure	$54,570	$59,503	$73,849	$10,000	$10,000	$4,000	$4,000	$4,000	$4,000	$4,000
Intersection Improvements	$1,753	$500	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Capital	$2,453	$3,139	$4,550	$2,550	$2,550	$1,000	$1,000	$1,000	$1,000	$1,000
Capital Improvement Plan	**$58,776**	**$63,142**	**$78,399**	**$12,550**	**$12,550**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
Funding Sources										
Revenue Fund	$6,275	$0	$0	$0	$0	$0	$0	$0	$0	$0
Renewal & Extension Fund	$6,765	$4,270	$4,644	$2,550	$2,550	$3,000	$3,000	$3,000	$3,000	$3,000
2021 Project Account	$981	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capacity Fees	$0	$0	$15,000	$0	$0	$2,000	$2,000	$2,000	$2,000	$2,000
Grants	$5,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
GEFA – CW2021032	$17,755	$17,755	$17,755	$0	$0	$0	$0	$0	$0	$0
GEFA – DW2022030	$7,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Amendment to DW2022030	$15,000	$20,000	$20,000	$0	$0	$0	$0	$0	$0	$0
Proposed GEFA – CW2025	$0	$21,117	$21,000	$0	$0	$0	$0	$0	$0	$0
Proposed GEFA – DW2027	$0	$0	$0	$10,000	$10,000	$0	$0	$0	$0	$0
Total Funding Sources	**$58,776**	**$63,142**	**$78,399**	**$12,550**	**$12,550**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**

[1] - Amounts shown derived from information provided on Tables 10 at the end of this Report.

The capital improvement plan is shown in greater detail in Table 10 at the end of this report. It should be noted that a majority of the capital funding is associated with resiliency projects that will provide additional water and wastewater capacity to the System. Specifically, expansion of the Shenandoah wastewater treatment facility ($58.3 million), Chattahoochee Pump Station ($25.0 million), and Phase 1 of the Chattahoochee Transmission Main ($20.0 million). These projects are currently in the process of being constructed or designed and will add additional capacity for future development within the Authority's service territory.

The overall amount of projected capital expenditures for System infrastructure is estimated at approximately $250.4 million during the Forecast Period and averages approximately $25 million in annual funding. When compared to the annual depreciation expense of approximately $5.8 million as reported in the Fiscal Year 2022 Annual Financial Report, the level of annual funding demonstrates an active plan of capital investment.

With respect to the sources of funding for the identified capital expenditures, approximately $68.0 million (27% of the overall identified funding requirements) are anticipated to be financed from internal sources derived from existing cash reserves, sewer capacity fees (impact fees), and programmed transfers from rate revenues to the Renewal and Extension Fund. It is anticipated that the remaining balance of the CIP (estimated at approximately $182.4 million) will require external funding. For the purposes of this Study and based on discussions with Authority staff, it was assumed that external funding will include both grant funding of approximately $5 million (already received for the Shenandoah WWTP Expansion project) and additional debt of approximately $177.4 million. The forecast assumes that the Authority will utilize both existing and proposed Georgia Environmental Finance Authority Drinking Water and Clean Water Loans. A discussion of these loans is provided in a subsequent section of this Report.

It should be noted that the CIP is a planning document, which is presented on an appropriations basis, and the timing and completion of projects are subject to changes or delays. As a result, it is recommended that staff continue to annually re-evaluate the impact of the CIP and funding plan on the financial forecast and the need for adoption of additional rate adjustments.

The Bond Resolution established the Renewal and Extension Fund, which is a dedicated mechanism to provide monies for capital reinvestment from annual rate revenues (i.e., “Pay-Go” funding). It should be noted that the Bond Resolution does not require a specific amount of annual deposit nor restrict the use of the monies in the Renewal and Extension Fund. However, for the purposes of this Study, annual deposits have been assumed to provide a dedicated capital funding mechanism. Table 11 at the end of this Report, and summarized below, is the assumed transfers for capital reinvestment from rate revenues to the Renewal and Extension Fund (the “R&E Fund”):

Summary of Assumed Annual Deposits to the Renewal and Extension Fund - Forecast Period ($,000s) [1]										
Authority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
System Revenues	$36,608	$37,977	$39,540	$44,282	$45,142	$46,512	$47,881	$49,246	$50,617	$52,089
Annual Deposit – Percent	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Annual Deposit - Amount	$2,929	$3,038	$3,163	$3,543	$3,611	$3,721	$3,830	$3,940	$4,049	$4,167
[1] - Amounts shown derived from information provided on Tables 11 at the end of this Report.										

The amount of capital reinvestment from rates and other revenues (exclusive of sewer capacity fees) is estimated to average $3.6 million annually during the Forecast Period. It should be noted that the total deposits to the R&E Fund does not surpass the System’s annual depreciation expense recorded for Fiscal Year 2022. The Authority should work to develop a long-term reinvestment goal based on the estimated: 1) replacement value of its assets; 2) useful service lives; and 3) internal funding percentage.

Debt Service

The annual debt service payments recognized as a component of the revenue requirements in the Financial Forecast include the repayment of the System's outstanding debts, including: 1) Series 2021 Bonds; 2) GEFA Clean Water Loan 2021032; 3) GEFA Drinking Water Loan 2016012; and 4) GEFA Drinking Water Loan 2022030. The capital finance plan developed as a component of this Study assumed additional indebtedness in the form of: 1) the modification of the GEFA Drinking Water Loan 2022030; 2) a proposed GEFA Clean Water Loan in Fiscal Year 2025; and 3) a proposed GEFA Drinking Water Loan in Fiscal Year 2027. The GEFA loan program provides low interest rate loans to local governments to fund infrastructure improvements. For the purposes of this Study, it was assumed that the Authority would acquire additional loans through this program, including:

- Proposed Amendment to GEFA Drinking Water Loan 2022030 to provide funding for approximately $50.0 million of water system improvements, including the Chattahoochee Pump Station ($25.0 Million), Chattahoochee Transmission Main ($20.0 million), and BT Brown WTP improvements ($10.0 million). It was assumed, based on discussions with Authority staff, that the existing loan would be modified to fund these projects along with the already approved project (land acquisition, design, permitting, and engineering for the Chattahoochee projects). This loan is assumed to have a 30-year repayment (amortization) period, 2 year of interest only payments (during construction), an average interest rate of 0.86% (consistent with the existing loan agreement), loan administration (origination) fee equal to 1.0% of the total loan amount, and level annual payments of approximately $2.1 million commencing in Fiscal Year 2027.

- Proposed GEFA Clean Water Loan 2025 to provide funding for approximately $42.1 million of wastewater system improvements, including the: 1) Troup-Grant; 2) Bridgeport Connector; 3) Exit 41 Sewer; 4) Fischer Crossing; 5) Harley-Davidson Line; 6) Outfall Line; and 7) Arnco-Sargent Connector projects. This loan is assumed to have a 30-year repayment (amortization) period, 1 year of interest only payments (during construction), an average interest rate of 2.0%, loan administration (origination) fee equal to 1.0% of the total loan amount, and annual payments of approximately $1.9 million commencing in Fiscal Year 2027.

- Proposed GEFA Drinking Water Loan 2027 to provide funding of approximately $20.0 million for the Chattahoochee Transmission Main Phase 2 project. This loan is assumed to have a 30-year repayment (amortization) period, 2 years of interest only payments (during construction), an average interest rate of 3.0%, loan administration (origination) fee equal to 1.0% of the total loan amount, and annual payments of approximately $1.0 million commencing in Fiscal Year 2030.

The acquisition of the additional GEFA Loans is expected to increase the annual debt service requirements starting in Fiscal Year 2025 and beyond. The following table provides a summary of the anticipated debt service payments on both the existing debts and additional loans assumed in the development of the revenue requirements recognized in this Report:

Summary of Existing and Additional Debt Service Payments - Forecast Period ($,000s) [1]										
Authority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Existing Debts										
Series 2021 Bonds	$4,477	$4,558	$4,586	$4,589	$4,591	$4,594	$4,596	$4,601	$4,603	$4,609
GEFA CW2021032	$463	$463	$463	$2,104	$2,104	$2,104	$2,104	$2,104	$2,104	$2,104
GEFA DW2016012	$295	$511	$511	$511	$511	$511	$511	$511	$511	$511
GEFA DW2022030	$61	$268	$268	$268	$268	$268	$268	$268	$268	$268
Total Existing Loans	$5,295	$5,800	$5,828	$7,471	$7,474	$7,477	$7,479	$7,484	$7,486	$7,492
Additional Loans										
GEFA DW2022030 Amendment	$0	$478	$478	$2,109	$2,109	$2,109	$2,109	$2,109	$2,109	$2,109
GEFA CW2025	$0	$0	$851	$1,899	$1,899	$1,899	$1,899	$1,899	$1,899	$1,899
GEFA DW2027	$0	$0	$0	$0	$303	$606	$1,031	$1,031	$1,031	$1,031
Total Additional Loans	$0	$239	$1,328	$4,008	$4,311	$4,614	$5,039	$5,039	$5,039	$5,039
Total Debt Service Payments	**$4,985**	**$5,881**	**$7,156**	**$11,479**	**$11,785**	**$12,091**	**$12,518**	**$12,523**	**$12,524**	**$12,531**
[1] - Amounts shown derived from information provided on Tables 12 at the end of this Report.										

As can be seen from the prior table, it is assumed that the Authority will modify / acquire additional debt during the Forecast Period, which is expected to incrementally increase the amount of the annual debt service payments by approximately $5.04 million above Fiscal Year 2024 levels during the remainder of the Forecast Period.

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PRINCIPAL FINDINGS

Revenue Requirements

Based on the key assumptions of the Study, Ryper has determined that the projected revenues generated under the current Fiscal Year 2024 rates for retail water and wastewater service will not be sufficient to fund the identified revenue requirements for the Forecast Period.

The financial forecast presented in this Report, assumes the continuation of the Authority's CPI Rate Policy which states:

"*Management shall be authorized to institute a rate adjustment, at its discretion. Any rate adjustment in the aggregate for a twelve-month period shall not exceed the percentage change in the U.S. Bureau of Labor Statistics, Consumer Price Index (Series ID CUUR0300SA0) for the previous twelve-month period plus 5%.*"

For the purposes of this study and based on recent rate trends in the Consumer Price Index it has been assumed that the application of the CPI Rate Policy will result in annual 2.5% rate adjustments. While the Authority can implement annual rate adjustments up 5.0% greater than the annual change in the Consumer Price Index, no such additional rate adjustments have been assumed in this Report. Recognizing the application of the CPI Rate Policy coupled with growth in residential, commercial, and industrial accounts is projected to generate sufficient revenues to fund the projected revenue requirements (needs) of the System for the Forecast Period. Furthermore, it should be noted that without the utilization of low-interest GEFA Loans, the Authority would need to identify alternative funding for the CIP (e.g., Public Bonds [which may have higher interest costs]) or additional revenues from additional rate increases above the amounts assumed to be implemented in this Report or reduce the total amount of the CIP recognized in the Forecast Period. Table 12 at the end of this Report and summarized below reflects the projected revenue requirements for the Authority:

Summary of Authority Revenue Requirements - Forecast Period ($,000s) [1]										
Authority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating Expenses	$25,807	$26,528	$26,188	$27,407	$28,455	$29,548	$30,692	$31,887	$33,142	$34,450
Existing Debt Service	$4,985	$5,643	$5,828	$7,471	$7,474	$7,477	$7,479	$7,484	$7,486	$7,492
Additional Debt Service	$0	$239	$1,328	$4,008	$4,311	$4,614	$5,039	$5,039	$5,039	$5,039
Transfers to R&E Fund	$2,929	$3,038	$3,163	$3,543	$3,611	$3,721	$3,830	$3,940	$4,049	$4,167
Gross Revenue Requirements	$33,721	$35,448	$36,507	$42,429	$43,852	$45,360	$47,040	$48,350	$49,716	$51,148
Less: Other Revenues	($4,385)	($4,447)	($4,512)	($4,454)	($3,977)	($4,017)	($4,061)	($4,108)	($4,159)	($4,284)
Net Revenue Requirements	$29,336	$31,001	$31,996	$37,975	$39,875	$41,343	$42,980	$44,242	$45,557	$46,864
Revenues Under Existing Rates	$31,405	$32,045	$32,672	$36,432	$36,776	$37,094	$37,385	$37,648	$37,885	$38,122
CPI Rate Adjustments	$262	$1,069	$1,913	$2,872	$3,863	$4,887	$5,943	$7,033	$8,156	$9,313
Proposed Rate Revenues	$31,667	$33,115	$34,585	$39,303	$40,639	$41,981	$43,328	$44,682	$46,041	$47,435
Surplus/(Deficiency) Amount	**$2,331**	**$2,114**	**$2,589**	**$1,328**	**$764**	**$638**	**$348**	**$440**	**$485**	**$571**
Surplus/(Deficiency) Percent	**7.4%**	**6.4%**	**7.5%**	**3.4%**	**1.9%**	**1.5%**	**0.8%**	**1.0%**	**1.1%**	**1.2%**
[1] - Amounts shown derived from information provided on Tables 12 at the end of this Report.										

As can be seen above, the projected growth in: 1) operating expenses from inflation; 2) deposits to the Renewal and Extension Fund; and 3) additional debt service which is recognized as a primary funding source for the capital improvement plan, are the key rate drivers during the Forecast Period.

The financial forecast recognized in this Report assumes the need for future rate adjustments. Such rate adjustments will be required if the Authority moves forward with the existing capital improvement plan. However, it is recommended that the Authority re-calculate the subsequent fiscal year rate adjustments as it refines its capital improvement plan and evaluates alternative funding mechanisms (e.g., grants, other forms of indebtedness, etc.)

Debt Services Coverage

Recognizing the application of the CPI Rate Policy, it is anticipated that the Authority will maintain compliance with the rate covenants of the Authority's Bond Resolution, which govern the Authority's outstanding revenue and revenue refunding bonds. Below is a summary of rate covenant as delineated in the Bond Resolution:

> *"The Authority shall revise the schedule of rates, tolls, fees and charges for the services, facilities and commodities furnished by the System to the extent necessary to produce funds sufficient in each fiscal year to produce an amount equal to 125% of the amount required to discharge the payment of the principal of and the interest on the Series 2021 Bonds and any Additional Bonds as the same become due and payable in the then current Sinking Fund Year."*

Additionally, the Authority has entered into agreements with the Georgia Environmental Finance Authority for subordinate lien loans. These agreements require the Authority to meet a minimum fixed charges coverage ratio of 105% of all outstanding long-term debt (generally, referred to as All-In Debt Service Coverage Test). Shown in greater detail on Table 14 at the end of this Report and summarized below is the estimated debt service coverage ratios for each year of the Forecast Period:

Summary of Projected Authority Debt Service Coverage Ratios - Forecast Period ($,000s) [1]

Authority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total Pledged Revenues	$36,608	$37,977	$39,540	$44,282	$45,142	$46,512	$47,881	$49,246	$50,617	$52,089
Less: Current Expenses	($25,807)	($26,528)	($26,188)	($27,407)	($28,455)	($29,548)	($30,692)	($31,887)	($33,142)	($34,450)
Net Revenues Available	$10,801	$11,449	$13,352	$16,875	$16,687	$16,964	$17,188	$17,359	$17,475	$17,639
Series Lien Test										
Series 2021 Bonds Debt Service	$4,477	$4,558	$4,586	$4,589	$4,591	$4,594	$4,596	$4,601	$4,603	$4,609
Calculated Ratio	**241%**	**251%**	**291%**	**368%**	**363%**	**369%**	**374%**	**377%**	**380%**	**383%**
Minimum Requirement	**125%**	**125%**	**125%**	**125%**	**125%**	**125%**	**125%**	**125%**	**125%**	**125%**
Subordinate Lien Test										
Total Debt Service	$4,985	$5,881	$7,156	$11,479	$11,785	$12,091	$12,518	$12,523	$12,524	$12,531
Calculated Ratio	**217%**	**195%**	**187%**	**147%**	**142%**	**140%**	**137%**	**139%**	**140%**	**141%**
Minimum Requirement	**105%**	**105%**	**105%**	**105%**	**105%**	**105%**	**105%**	**105%**	**105%**	**105%**

[1] - Amounts shown derived from information provided on Tables 14 at the end of this Report.

Projected Fund Balances

In order to provide additional information, Table 13 at the end of this Report and summarized below is a summary of the projected cash balances by Authority fund for each year of the Forecast Period:

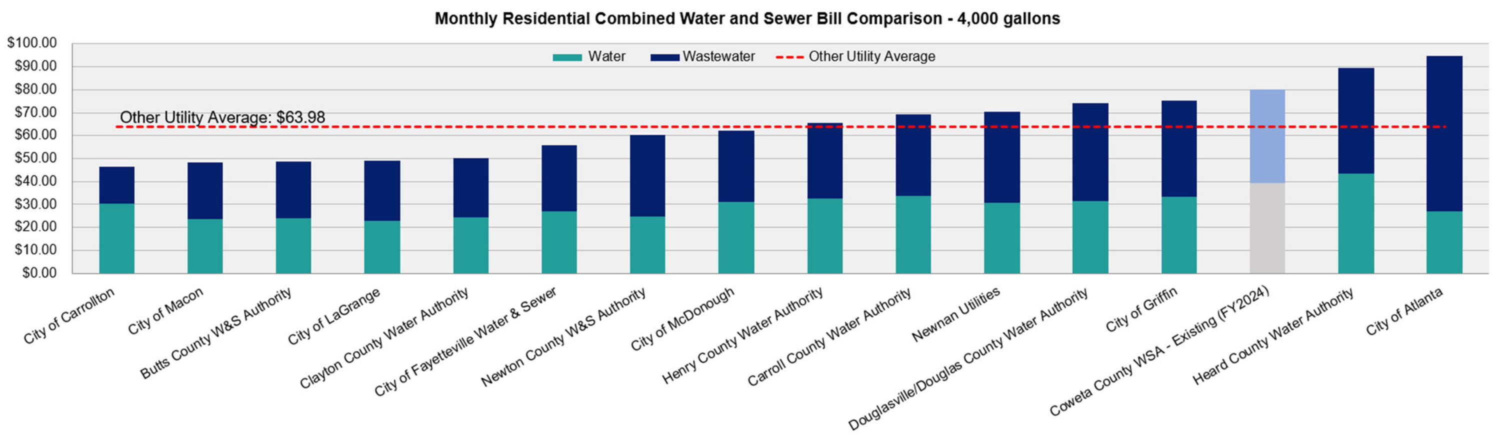
Summary of Projected End-of-Year Fund Balances - Forecast Period ($,000s) [1]										
Authority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue Fund	$6,468	$8,826	$11,719	$13,388	$14,496	$15,467	$16,128	$16,854	$17,595	$18,390
Renewal & Extension Fund	$1,567	$365	($1,126)	($151)	$920	$1,670	$2,542	$3,534	$4,645	$5,877
2021 Project Account	$17	$18	$18	$19	$19	$20	$20	$20	$21	$21
Capacity Fee Account	$17,786	$19,297	$5,583	$7,176	$7,975	$6,751	$5,484	$4,180	$2,844	$1,483
Debt Service Account	$2,648	$3,139	$3,578	$5,740	$6,044	$6,045	$6,259	$6,261	$6,262	$6,265
Customer Deposits	$1,226	$1,124	$1,015	$901	$782	$658	$530	$398	$263	$125
Total Ending Fund Balances	$29,711	$32,769	$20,787	$27,072	$30,236	$30,610	$30,962	$31,247	$31,629	$32,161

[1] - Amounts shown derived from information provided on Tables 13 at the end of this Report.

It is anticipated that the use of existing cash reserves to finance the capital needs of the Utility will be required. While the cash balances are projected to decline overall during the Forecast Period, it should be noted that cash reserves are projected based on an appropriations basis for capital funding. This assumes that all monies appropriated for capital funding are used in the fiscal year of the project, compared to a cash basis, which would recognize funding when monies are spent.

Customer Bill Comparison

For the purpose of this analysis, a comparison of residential water and wastewater charges with other neighboring utilities was prepared to provide an indication of the competitiveness of the existing and proposed residential rates charged by Authority. Based on this analysis, which is shown below, the existing and proposed rates for residential services produce monthly bills that are higher than the average for the other surveyed utilities.



CONCLUSIONS AND RECOMMENDATIONS

Based on the assumptions, considerations, and analyses as summarized herein, we are of the opinion that:

1. The Authority's existing Fiscal Year 2024 rates (at the time of this Report) for service for the water and wastewater services are not anticipated to recover the projected revenue requirements (Utility expenditure and capital funding needs) for the Forecast Period. Therefore, as of the date of this Report it is recommended that the Authority continue the application of its CPI Rate Policy on an annual basis. For the purposes of this Report, it has been assumed that the CPI Rate Policy will result in annual 2.5% rate adjustments for each fiscal year of the Forecast Period. Should the actual application of the CPI Rate Policy result in rate adjustments less than 2.5% in any fiscal year of the Forecast Period, the Authority will need to re-evaluate the sufficiency of revenues to fund the identified revenue requirements. However, it is projects that the CPI Rate Policy (2.5% annual rate adjustments) coupled with increases sales associated with growth in residential, commercial, and industrial customers is projected to produce sufficient revenues to fully fund the revenue requirements identified for the Forecast Period.

2. It should be noted that the projected results and assumptions contained in this Study may vary from actual results. As such, Authority staff should continue to perform annual evaluations to validate that the identified rate adjustments will be sufficient to meet the needs of the utility.

3. Based on recognition of the additional identified rate adjustments, the Utility is expected to maintain compliance with the rate covenants of the Bond Resolution and agreements with the Georgia Environmental Finance Authority.

COWETA COUNTY WATER AND SEWERAGE AUTHORITY

FISCAL YEAR 2024
WATER AND WASTEWATER REVENUE SUFFICIENCY STUDY

LIST OF TABLES

Table 1

Coweta County Water and Sewerage Authority
Calculation of Projected Water Customer Demands

Line No.	Description	Historical 2023	Projected - Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Water System											
	Residential											
1	Estimated Annual Customer Growth		900	875	850	450	400	350	300	250	200	200
2	Average Annual Customers	32,414	33,314	34,189	35,039	35,489	35,889	36,239	36,539	36,789	36,989	37,189
3	Total Billed Sales - Kgals	1,657,953	1,703,012	1,747,742	1,791,194	1,814,198	1,834,646	1,852,538	1,867,874	1,880,654	1,890,878	1,901,102
4	Avg. Monthly Demand Per Accnt. - Gallons	4,262	4,260	4,260	4,260	4,260	4,260	4,260	4,260	4,260	4,260	4,260
	Commercial											
5	Estimated Annual Customer Growth		5	5	5	5	5	5	5	5	5	5
6	Average Annual Customers	1,022	1,027	1,032	1,037	1,042	1,047	1,052	1,057	1,062	1,067	1,072
7	Total Billed Sales - Kgals	274,069	275,318	276,659	277,999	279,339	280,680	282,020	283,361	284,701	286,041	287,382
8	Avg. Monthly Demand Per Accnt. - Gallons	22,347	22,340	22,340	22,340	22,340	22,340	22,340	22,340	22,340	22,340	22,340
	Industrial											
9	Estimated Incremental Growth - MGD-ADF		-	-	-	0.550	-	-	-	-	-	-
10	Estimated Incremental Growth - Customers		-	-	-	150.71	-	-	-	-	-	-
11	Estimated Annual Customer Growth		-	-	-	-	-	-	-	-	-	-
12	Average Annual Customers	79	79	79	79	230	230	230	230	230	230	230
13	Total Billed Sales - Kgals	105,519	105,228	105,228	105,228	305,978	305,978	305,978	305,978	305,978	305,978	305,978
14	Avg. Monthly Demand Per Accnt. - Gallons	111,307	111,000	111,000	111,000	111,000	111,000	111,000	111,000	111,000	111,000	111,000
	Schools / Churches											
15	Estimated Annual Customer Growth		-	-	-	-	-	-	-	-	-	-
16	Average Annual Customers	124	124	124	124	124	124	124	124	124	124	124
17	Total Billed Sales - Kgals	35,968	35,861	35,861	35,861	35,861	35,861	35,861	35,861	35,861	35,861	35,861
18	Avg. Monthly Demand Per Accnt. - Gallons	24,172	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100
	Niagara Bottling											
19	Estimated Annual Customer Growth		-	-	-	-	-	-	-	-	-	-
20	Average Annual Customers	1	1	1	1	1	1	1	1	1	1	1
21	Total Billed Sales - Kgals	395,738	394,800	394,800	394,800	394,800	394,800	394,800	394,800	394,800	394,800	394,800
22	Avg. Monthly Demand Per Accnt. - Gallons	32,978,167	32,900,000	32,900,000	32,900,000	32,900,000	32,900,000	32,900,000	32,900,000	32,900,000	32,900,000	32,900,000
	Municipal Users											
23	Estimated Annual Customer Growth		-	-	-	-	-	-	-	-	-	-
24	Average Annual Customers	20	20	20	20	20	20	20	20	20	20	20
25	Total Billed Sales - Kgals	329,840	328,800	328,800	328,800	328,800	328,800	328,800	328,800	328,800	328,800	328,800
26	Avg. Monthly Demand Per Accnt. - Gallons	1,374,333	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000
	Fire Protection / Hydrants											
27	Estimated Annual Customer Growth		-	-	-	-	-	-	-	-	-	-
28	Average Annual Customers	367	367	367	367	367	367	367	367	367	367	367
29	Total Billed Sales - Kgals	11,413	11,406	11,406	11,406	11,406	11,406	11,406	11,406	11,406	11,406	11,406
30	Avg. Monthly Demand Per Accnt. - Gallons	2,592	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590
	Total Water System											
31	Average Annual Accounts	34,027	34,932	35,812	36,667	37,273	37,678	38,033	38,338	38,593	38,798	39,003
32	Total Billed Sales - Kgals	2,810,500	2,854,425	2,900,495	2,945,288	3,170,382	3,192,171	3,211,403	3,228,079	3,242,200	3,253,764	3,265,329
33	Estimated - Unaccounted For Water	530,470	538,852	547,550	556,005	598,498	602,611	606,242	609,390	612,056	614,239	616,422
34	Total Water Purchased & Produced	3,340,970	3,393,277	3,448,045	3,501,293	3,768,880	3,794,782	3,817,645	3,837,470	3,854,256	3,868,003	3,881,751

Table 2

Coweta County Water and Sewerage Authority
Calculation of Projected Wastewater Customer Demands

Line No.	Description	Historical 2023	Projected - Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Wastewater System											
	Residential											
1	Estimated Annual Customer Growth		250	250	250	250	165	165	165	165	165	165
2	Average Annual Customers	2,806	3,056	3,306	3,556	3,806	3,971	4,136	4,301	4,466	4,631	4,796
3	Total Billed Sales - Kgals	116,641	126,885	137,265	147,645	158,025	164,876	171,727	178,578	185,428	192,279	199,130
4	Avg. Monthly Demand Per Accnt. - Gallons	3,464	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460
	Commercial											
5	Estimated Incremental Growth - MGD-ADF		-	-	-	0.275	-	-	-	-	-	-
6	Estimated Incremental Growth - Customers		-	-	-	139.43	-	-	-	-	-	-
7	Estimated Annual Customer Growth		5	5	5	5	5	5	5	5	5	5
8	Average Annual Customers	350	355	360	365	509	514	519	524	529	534	539
7	Total Metered Wastewater - Kgals	285,673	289,748	293,829	297,910	415,795	419,876	423,957	428,038	432,119	436,200	440,281
8	Estimated WW Credits - Kgals [1]	(33,710)	(34,191)	(34,672)	(35,154)	(49,065)	(49,546)	(50,028)	(50,509)	(50,991)	(51,473)	(51,954)
9	Total Billed Sales - Kgals	251,963	255,557	259,157	262,756	366,731	370,330	373,929	377,529	381,128	384,728	388,327
10	Avg. Monthly Demand Per Accnt. - Gallons	59,991	59,990	59,990	59,990	59,990	59,990	59,990	59,990	59,990	59,990	59,990
	Schools / Churches											
11	Estimated Annual Customer Growth		-	-	-	-	-	-	-	-	-	-
12	Average Annual Customers	26	26	26	26	26	26	26	26	26	26	26
13	Total Billed Sales - Kgals	18,989	18,970	18,970	18,970	18,970	18,970	18,970	18,970	18,970	18,970	18,970
14	Avg. Monthly Demand Per Accnt. - Gallons	60,862	60,800	60,800	60,800	60,800	60,800	60,800	60,800	60,800	60,800	60,800
	Niagara Bottling											
15	Estimated Annual Customer Growth		-	-	-	-	-	-	-	-	-	-
16	Average Annual Customers	1	1	1	1	1	1	1	1	1	1	1
15	Total Metered Wastewater - Kgals	119,536	127,837	127,837	127,837	127,837	127,837	127,837	127,837	127,837	127,837	127,837
16	Estimated WW Credits - Kgals [1]	(6,775)	(15,085)	(15,085)	(15,085)	(15,085)	(15,085)	(15,085)	(15,085)	(15,085)	(15,085)	(15,085)
17	Total Billed Sales - Kgals	112,761	112,752	112,752	112,752	112,752	112,752	112,752	112,752	112,752	112,752	112,752
18	Avg. Monthly Demand Per Accnt. - Gallons	9,396,783	9,396,000	9,396,000	9,396,000	9,396,000	9,396,000	9,396,000	9,396,000	9,396,000	9,396,000	9,396,000
	Total Water System											
19	Average Annual Accounts	3,183	3,438	3,693	3,948	4,342	4,512	4,682	4,852	5,022	5,192	5,362
20	Total Billed Sales - Kgals	500,354	514,164	528,144	542,123	656,477	666,928	677,378	687,828	698,278	708,728	719,179

Footnotes:

[1] Amounts shown represent wastewater credits applied to customer's bills for water evaporation associated with cooling towers.

Customer Name	Kgals Credited
Commercial	
B-Way	6,445
Excel	2,106
Gregory Packaging	11,985
PetSmart	335
Piedmont Hospital	4,949
WY Industries	755
Yamaha	7,135
Total Commercial WW Credited Kgals	33,710
Industrial	
Niagara	6,775
Total Industrial WW Credited Kgals	6,775

Table 3

Coweta County Water and Sewerage Authority
Summary of Projected Water and Wastwater Rate Revenues

Line		Historical	Projected - Fiscal Year Ending June 30,									
No.	Description	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Water System											
	Residential											
1	Base Charge Revenue	$ 6,223,488	$ 6,396,288	$ 6,564,288	$ 6,727,488	$ 6,813,888	$ 6,890,688	$ 6,957,888	$ 7,015,488	$ 7,063,488	$ 7,101,888	$ 7,140,288
2	Volumetric Charge Revenue	$ 11,091,675	$ 11,603,170	$ 11,907,930	$ 12,203,983	$ 12,360,717	$ 12,500,035	$ 12,621,939	$ 12,726,429	$ 12,813,503	$ 12,883,162	$ 12,952,822
3	Total Residential Water Revenue	$ 17,315,163	$ 17,999,458	$ 18,472,218	$ 18,931,471	$ 19,174,605	$ 19,390,723	$ 19,579,827	$ 19,741,917	$ 19,876,991	$ 19,985,050	$ 20,093,110
	Commercial											
4	Base Charge Revenue	$ 318,864	$ 320,424	$ 321,984	$ 323,544	$ 325,104	$ 326,664	$ 328,224	$ 329,784	$ 331,344	$ 332,904	$ 334,464
5	Volumetric Charge Revenue	$ 2,906,704	$ 2,974,293	$ 2,988,774	$ 3,003,254	$ 3,017,735	$ 3,032,215	$ 3,046,696	$ 3,061,176	$ 3,075,657	$ 3,090,137	$ 3,104,618
6	Total Commercial Water Revenue	$ 3,225,568	$ 3,294,717	$ 3,310,758	$ 3,326,798	$ 3,342,839	$ 3,358,879	$ 3,374,920	$ 3,390,960	$ 3,407,001	$ 3,423,041	$ 3,439,082
	Industrial											
7	Base Charge Revenue	$ 24,648	$ 24,648	$ 24,648	$ 24,648	$ 71,671	$ 71,671	$ 71,671	$ 71,671	$ 71,671	$ 71,671	$ 71,671
8	Volumetric Charge Revenue	$ 1,175,549	$ 1,194,196	$ 1,194,196	$ 1,194,196	$ 3,472,438	$ 3,472,438	$ 3,472,438	$ 3,472,438	$ 3,472,438	$ 3,472,438	$ 3,472,438
9	Total Industrial Water Revenue	$ 1,200,197	$ 1,218,844	$ 1,218,844	$ 1,218,844	$ 3,544,109	$ 3,544,109	$ 3,544,109	$ 3,544,109	$ 3,544,109	$ 3,544,109	$ 3,544,109
	Schools / Churches											
10	Base Charge Revenue	$ 38,688	$ 38,688	$ 38,688	$ 38,688	$ 38,688	$ 38,688	$ 38,688	$ 38,688	$ 38,688	$ 38,688	$ 38,688
11	Volumetric Charge Revenue	$ 239,547	$ 243,136	$ 243,136	$ 243,136	$ 243,136	$ 243,136	$ 243,136	$ 243,136	$ 243,136	$ 243,136	$ 243,136
12	Total Schools / Churches Water Revenue	$ 278,235	$ 281,824	$ 281,824	$ 281,824	$ 281,824	$ 281,824	$ 281,824	$ 281,824	$ 281,824	$ 281,824	$ 281,824
	Niagara Bottling (Super User)											
13	Base Charge Revenue	$ 312	$ 312	$ 312	$ 312	$ 312	$ 312	$ 312	$ 312	$ 312	$ 312	$ 312
14	Volumetric Charge Revenue	$ 2,116,090	$ 2,266,206	$ 2,266,206	$ 2,266,206	$ 2,266,206	$ 2,266,206	$ 2,266,206	$ 2,266,206	$ 2,266,206	$ 2,266,206	$ 2,266,206
15	Total Niagara Bottling (Super User) Water Reve	$ 2,116,402	$ 2,266,518	$ 2,266,518	$ 2,266,518	$ 2,266,518	$ 2,266,518	$ 2,266,518	$ 2,266,518	$ 2,266,518	$ 2,266,518	$ 2,266,518
	Municipal Users											
16	Base Charge Revenue	$ -	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240
17	Volumetric Charge Revenue	$ 1,128,053	$ 1,163,952	$ 1,163,952	$ 1,163,952	$ 1,163,952	$ 1,163,952	$ 1,163,952	$ 1,163,952	$ 1,163,952	$ 1,163,952	$ 1,163,952
18	Total Municipal Users Water Revenue	$ 1,128,053	$ 1,164,192	$ 1,164,192	$ 1,164,192	$ 1,164,192	$ 1,164,192	$ 1,164,192	$ 1,164,192	$ 1,164,192	$ 1,164,192	$ 1,164,192
	Fire Protection / Hydrants											
19	Base Charge Revenue	$ 114,504	$ 114,504	$ 114,504	$ 114,504	$ 114,504	$ 114,504	$ 114,504	$ 114,504	$ 114,504	$ 114,504	$ 114,504
20	Volumetric Charge Revenue	$ 76,538	$ 77,873	$ 77,873	$ 77,873	$ 77,873	$ 77,873	$ 77,873	$ 77,873	$ 77,873	$ 77,873	$ 77,873
21	Total Fire Protection / Hydrants Water Revenue	$ 191,042	$ 192,377	$ 192,377	$ 192,377	$ 192,377	$ 192,377	$ 192,377	$ 192,377	$ 192,377	$ 192,377	$ 192,377
22	**Total Water System Rate Revenues**	**$ 25,454,660**	**$ 26,417,931**	**$ 26,906,732**	**$ 27,382,025**	**$ 29,966,464**	**$ 30,198,623**	**$ 30,403,767**	**$ 30,581,897**	**$ 30,733,012**	**$ 30,857,112**	**$ 30,981,212**
	Wastewater System											
	Residential											
23	Base Charge Revenue	$ 522,589	$ 569,149	$ 615,709	$ 662,269	$ 708,829	$ 739,559	$ 770,289	$ 801,018	$ 831,748	$ 862,477	$ 893,207
24	Volumetric Charge Revenue	$ 754,780	$ 836,371	$ 904,791	$ 973,211	$ 1,041,632	$ 1,086,789	$ 1,131,947	$ 1,177,104	$ 1,222,261	$ 1,267,419	$ 1,312,576
25	Total Residential Water Revenue	$ 1,277,370	$ 1,405,520	$ 1,520,500	$ 1,635,481	$ 1,750,461	$ 1,826,348	$ 1,902,235	$ 1,978,122	$ 2,054,009	$ 2,129,896	$ 2,205,783
	Commercial											
26	Base Charge Revenue	$ 105,924	$ 107,437	$ 108,950	$ 110,464	$ 154,175	$ 155,688	$ 157,201	$ 158,714	$ 160,228	$ 161,741	$ 163,254
27	Volumetric Charge Revenue	$ 2,418,450	$ 2,497,557	$ 2,532,734	$ 2,567,911	$ 3,584,050	$ 3,619,227	$ 3,654,404	$ 3,689,581	$ 3,724,757	$ 3,759,934	$ 3,795,111
28	Total Commercial Water Revenue	$ 2,524,374	$ 2,604,994	$ 2,641,684	$ 2,678,374	$ 3,738,225	$ 3,774,915	$ 3,811,605	$ 3,848,295	$ 3,884,985	$ 3,921,675	$ 3,958,365
	Schools / Churches											
29	Base Charge Revenue	$ 7,869	$ 7,869	$ 7,869	$ 7,869	$ 7,869	$ 7,869	$ 7,869	$ 7,869	$ 7,869	$ 7,869	$ 7,869
30	Volumetric Charge Revenue	$ 106,894	$ 108,747	$ 108,747	$ 108,747	$ 108,747	$ 108,747	$ 108,747	$ 108,747	$ 108,747	$ 108,747	$ 108,747
31	Total Schools / Churches Water Revenue	$ 114,762	$ 116,616	$ 116,616	$ 116,616	$ 116,616	$ 116,616	$ 116,616	$ 116,616	$ 116,616	$ 116,616	$ 116,616
	Niagara Bottling (Super User)											
32	Base Charge Revenue	$ 303	$ 303	$ 303	$ 303	$ 303	$ 303	$ 303	$ 303	$ 303	$ 303	$ 303
33	Volumetric Charge Revenue	$ 800,292	$ 859,453	$ 859,453	$ 859,453	$ 859,453	$ 859,453	$ 859,453	$ 859,453	$ 859,453	$ 859,453	$ 859,453
34	Total Niagara Bottling (Super User) Water Reve	$ 800,594	$ 859,756	$ 859,756	$ 859,756	$ 859,756	$ 859,756	$ 859,756	$ 859,756	$ 859,756	$ 859,756	$ 859,756
35	**Total Wastewater System Rate Revenues**	**$ 4,717,100**	**$ 4,986,886**	**$ 5,138,556**	**$ 5,290,227**	**$ 6,465,058**	**$ 6,577,635**	**$ 6,690,212**	**$ 6,802,789**	**$ 6,915,366**	**$ 7,027,943**	**$ 7,140,520**

Table 4

Coweta County Water and Sewerage Authority
Summary of Projected Other Operating Revenues

Line No.	Description	2024 Budget	Adjustments	Recognized 2024	Escalation Reference	Projected - Fiscal Year Ending June 30, 2025	2026	2027	2028	2029	2030	2031	2032	2033
	System Other Operating Revenues													
1	Activation Fees	$ 231,077	$ -	$ 231,077	CPI Rates	$ 238,604	$ 246,375	$ 254,400	$ 262,687	$ 271,243	$ 280,078	$ 289,201	$ 298,620	$ 308,347
2	Paper Statement Fees	$ 360,000	$ (40,000)	$ 320,000	CPI Rates	$ 330,423	$ 341,186	$ 352,299	$ 363,774	$ 375,623	$ 387,857	$ 400,491	$ 413,535	$ 427,005
3	Miscellaneous	$ 90,000	$ (10,000)	$ 80,000	CPI Rates	$ 82,606	$ 85,296	$ 88,075	$ 90,943	$ 93,906	$ 96,964	$ 100,123	$ 103,384	$ 106,751
4	Vaults	$ 250,000	$ -	$ 250,000	CPI Rates	$ 258,143	$ 266,551	$ 275,233	$ 284,198	$ 293,455	$ 303,014	$ 312,883	$ 323,075	$ 333,598
5	Water Sales	$ 28,672,739	$ (28,672,739)	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Sewer Revenues	$ 4,866,623	$ (4,866,623)	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Leak Adjustment (Insurance)	$ 200,000	$ (200,000)	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Water Connection Fees	$ 1,039,490	$ 227,510	$ 1,267,000	Calculated	$ 1,232,000	$ 1,197,000	$ 847,998	$ 567,000	$ 497,000	$ 427,000	$ 357,000	$ 287,000	$ 287,000
9	Leak Adjustment (Sewer)	$ 2,500	$ (2,500)	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Leak Adjustment Coverage	$ 982,853	$ (150,000)	$ 832,853	CPI Rates	$ 859,981	$ 887,992	$ 916,916	$ 946,781	$ 977,620	$ 1,009,463	$ 1,042,343	$ 1,076,294	$ 1,111,352
11	Water Reuse	$ 2,000	$ -	$ 2,000	CPI Rates	$ 2,065	$ 2,132	$ 2,202	$ 2,274	$ 2,348	$ 2,424	$ 2,503	$ 2,585	$ 2,669
12	Decentralized Sewer Revenue	$ 90,000	$ -	$ 90,000	CPI Rates	$ 92,931	$ 95,958	$ 99,084	$ 102,311	$ 105,644	$ 109,085	$ 112,638	$ 116,307	$ 120,095
13	Sewer Capacity Fees	$ 1,500,000	$ (1,500,000)	$ -	Eliminate	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Sewer Connection Fees	$ 310,000	$ (165,750)	$ 144,250	Calculated	$ 144,250	$ 144,250	$ 332,484	$ 29,500	$ 29,500	$ 29,500	$ 29,500	$ 29,500	$ 29,500
15	Septic Waste	$ 125,000	$ -	$ 125,000	CPI Rates	$ 129,072	$ 133,276	$ 137,617	$ 142,099	$ 146,728	$ 151,507	$ 156,442	$ 161,537	$ 166,799
16	BT Brown Permits	$ 17,000	$ -	$ 17,000	CPI Rates	$ 17,554	$ 18,125	$ 18,716	$ 19,325	$ 19,955	$ 20,605	$ 21,276	$ 21,969	$ 22,685
17	Late Charges	$ 360,000	$ -	$ 360,000	CPI Rates	$ 371,726	$ 383,834	$ 396,336	$ 409,245	$ 422,575	$ 436,340	$ 450,552	$ 465,227	$ 480,381
18	Returned Ck Fees $30.00	$ 4,000	$ -	$ 4,000	CPI Rates	$ 4,130	$ 4,265	$ 4,404	$ 4,547	$ 4,695	$ 4,848	$ 5,006	$ 5,169	$ 5,338
19	Continuation Fees	$ 300,000	$ -	$ 300,000	CPI Rates	$ 309,772	$ 319,861	$ 330,280	$ 341,038	$ 352,146	$ 363,616	$ 375,460	$ 387,689	$ 400,317
20	Plan Review	$ 40,000	$ -	$ 40,000	CPI Rates	$ 41,303	$ 42,648	$ 44,037	$ 45,472	$ 46,953	$ 48,482	$ 50,061	$ 51,692	$ 53,376
21	Insurance Claims	$ 50,000	$ -	$ 50,000	CPI Rates	$ 51,629	$ 53,310	$ 55,047	$ 56,840	$ 58,691	$ 60,603	$ 62,577	$ 64,615	$ 66,720
22	Haralson Surcharge	$ 5,200	$ (5,200)	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Salvage	$ 4,500	$ -	$ 4,500	CPI Rates	$ 4,647	$ 4,798	$ 4,954	$ 5,116	$ 5,282	$ 5,454	$ 5,632	$ 5,815	$ 6,005
24	Purchases Discount	$ 2,500	$ -	$ 2,500	CPI Rates	$ 2,581	$ 2,666	$ 2,752	$ 2,842	$ 2,935	$ 3,030	$ 3,129	$ 3,231	$ 3,336
25	Convenience Fee - Customer Payments	$ 346,596	$ (170,000)	$ 176,596	CPI Rates	$ 182,348	$ 188,288	$ 194,420	$ 200,753	$ 207,292	$ 214,044	$ 221,016	$ 228,215	$ 235,648
26	Water Fines	$ 70,000	$ -	$ 70,000	CPI Rates	$ 72,280	$ 74,634	$ 77,065	$ 79,576	$ 82,167	$ 84,844	$ 87,607	$ 90,461	$ 93,407
27	Reimbursements	$ -	$ -	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	DRIP Program - Round-up Contributions	$ -	$ -	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Lease Revenue	$ 18,042	$ -	$ 18,042	CPI Rates	$ 18,630	$ 19,236	$ 19,863	$ 20,510	$ 21,178	$ 21,868	$ 22,580	$ 23,316	$ 24,075
30	Interest Income	$ 1,138,168	$ (1,138,168)	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	Donated Water Lines	$ -	$ -	$ -	Eliminate	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Grant Proceeds	$ -	$ -	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	RESERVES	$ 4,374,000	$ (4,374,000)	$ -	CPI Rates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total System Other Operating Revenues	$ 45,452,288	$ (41,067,470)	$ 4,384,818		$ 4,446,673	$ 4,511,683	$ 4,454,183	$ 3,976,831	$ 4,016,935	$ 4,060,626	$ 4,108,019	$ 4,159,237	$ 4,284,402

Coweta County Water and Sewerage Authority
Projection of Water Connection Fee and Wastewater Capacity Fee Revenues

Line No.	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
		Fiscal Year Ending June 30,									
	Water System - Connection Fee										
	Growth										
1	Equivalent Residential Connections	905	880	855	606	405	355	305	255	205	205
2	Water Connection Fee Per ERC	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ 1,400.00
3	Calculated Capital Facilities Fee Revenues	$ 1,267,000	$ 1,232,000	$ 1,197,000	$ 847,998	$ 567,000	$ 497,000	$ 427,000	$ 357,000	$ 287,000	$ 287,000
4	Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Recognized Capital Facilities Fee Revenues	$ 1,267,000	$ 1,232,000	$ 1,197,000	$ 847,998	$ 567,000	$ 497,000	$ 427,000	$ 357,000	$ 287,000	$ 287,000
	Wastewater System - Capacity Fee										
	Growth										
6	Equivalent Residential Connections	255	255	255	394	170	170	170	170	170	170
7	Wastewater Capacity Fee Per ERC	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00
8	Calculated Capital Facilities Fee Revenues	$ 918,000	$ 918,000	$ 918,000	$ 1,419,959	$ 612,000	$ 612,000	$ 612,000	$ 612,000	$ 612,000	$ 612,000
9	Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Recognized Capital Facilities Fee Revenues	$ 918,000	$ 918,000	$ 918,000	$ 1,419,959	$ 612,000	$ 612,000	$ 612,000	$ 612,000	$ 612,000	$ 612,000
	Wastewater System - Connection Fee										
	Growth										
11	Equivalent Residential Connections	255	255	255	394	170	170	170	170	170	170
12	Water Capital Facilities Fee Per ERC	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ 1,350.00
13	Calculated Capital Facilities Fee Revenues	$ 344,250	$ 344,250	$ 344,250	$ 532,484	$ 229,500	$ 229,500	$ 229,500	$ 229,500	$ 229,500	$ 229,500
14	Adjustments	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)
15	Recognized Capital Facilities Fee Revenues	$ 144,250	$ 144,250	$ 144,250	$ 332,484	$ 29,500	$ 29,500	$ 29,500	$ 29,500	$ 29,500	$ 29,500

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

Line No.	Description	Historical Operating Results - Fiscal Year Ending June 30, Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Operating Budgets Adopted 2024	Adjustments	Adjusted 2024
	Customer Care												
1	Regular Payroll	$ 540,324	$ -	$ 540,324	$ 532,023	$ -	$ 532,023	$ 571,009	$ -	$ 571,009	$ 647,961	$ -	$ 647,961
2	Overtime	$ 3,034	$ -	$ 3,034	$ 4,002	$ -	$ 4,002	$ 5,014	$ -	$ 5,014	$ 8,889	$ -	$ 8,889
3	Fica	$ 32,517	$ -	$ 32,517	$ 32,177	$ -	$ 32,177	$ 34,482	$ -	$ 34,482	$ 41,000	$ -	$ 41,000
4	Medicare	$ 7,605	$ -	$ 7,605	$ 7,525	$ -	$ 7,525	$ 8,064	$ -	$ 8,064	$ 9,589	$ -	$ 9,589
5	Health Insurance	$ 127,259	$ -	$ 127,259	$ 112,595	$ -	$ 112,595	$ 128,466	$ -	$ 128,466	$ 167,174	$ -	$ 167,174
6	Life / Ad & D / Disability	$ 6,432	$ -	$ 6,432	$ 6,383	$ -	$ 6,383	$ 7,000	$ -	$ 7,000	$ 7,637	$ -	$ 7,637
7	457B/401A	$ 45,012	$ -	$ 45,012	$ 38,078	$ -	$ 38,078	$ 38,551	$ -	$ 38,551	$ 45,392	$ -	$ 45,392
8	Preemployment Drug Screen	$ 207	$ -	$ 207	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Part Time Assistance	$ 1,694	$ -	$ 1,694	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Uniforms	$ 3,086	$ -	$ 3,086	$ 3,425	$ -	$ 3,425	$ 3,899	$ -	$ 3,899	$ 4,920	$ -	$ 4,920
11	Bank/Merchant Fees	$ 244,790	$ -	$ 244,790	$ 231,186	$ -	$ 231,186	$ 366,814	$ -	$ 366,814	$ 540,000	$ -	$ 540,000
12	Online Bad Debt Recovery	$ 3,890	$ -	$ 3,890	$ 2,848	$ -	$ 2,848	$ 1,655	$ -	$ 1,655	$ 6,000	$ -	$ 6,000
13	External Billing Services	$ 25,936	$ -	$ 25,936	$ 29,250	$ -	$ 29,250	$ 14,898	$ -	$ 14,898	$ 35,000	$ -	$ 35,000
14	Building Repair/Maint	$ 2,173	$ -	$ 2,173	$ 3,758	$ -	$ 3,758	$ 2,506	$ -	$ 2,506	$ 2,000	$ -	$ 2,000
15	Security Monitoring	$ 186	$ -	$ 186	$ 179	$ -	$ 179	$ 164	$ -	$ 164	$ 200	$ -	$ 200
16	Toilet Rebates	$ 1,430	$ -	$ 1,430	$ 565	$ -	$ 565	$ 10	$ -	$ 10	$ 4,000	$ -	$ 4,000
17	Bad Debt Expense	$ 2,825	$ -	$ 2,825	$ (3,601)	$ 3,601	$ -	$ 36,351	$ -	$ 36,351	$ 42,000	$ -	$ 42,000
18	Leak Adjustment (No Insurance)	$ 6,474	$ -	$ 6,474	$ -	$ -	$ -	$ 27	$ -	$ 27	$ 5,000	$ -	$ 5,000
19	Dues & Memberships	$ -	$ -	$ -	$ 35	$ -	$ 35	$ 35	$ -	$ 35	$ 300	$ -	$ 300
20	First Aid/Safety	$ 470	$ -	$ 470	$ 783	$ -	$ 783	$ 395	$ -	$ 395	$ 1,000	$ -	$ 1,000
21	Online Utility Credit Chk	$ 10,451	$ -	$ 10,451	$ 9,739	$ -	$ 9,739	$ 59	$ -	$ 59	$ -	$ -	$ -
22	Janitor/Cleaning Supplies	$ 2,667	$ -	$ 2,667	$ 3,007	$ -	$ 3,007	$ 3,439	$ -	$ 3,439	$ 4,500	$ -	$ 4,500
23	Contracts	$ -	$ -	$ -	$ 5	$ -	$ 5	$ -	$ -	$ -	$ -	$ -	$ -
24	Office Supplies	$ 5,800	$ -	$ 5,800	$ 7,416	$ -	$ 7,416	$ 5,412	$ -	$ 5,412	$ 10,000	$ -	$ 10,000
25	Postage	$ 123,202	$ -	$ 123,202	$ 149,884	$ -	$ 149,884	$ 152,628	$ -	$ 152,628	$ 150,000	$ -	$ 150,000
26	Printing	$ 45,000	$ -	$ 45,000	$ 47,863	$ -	$ 47,863	$ 45,221	$ -	$ 45,221	$ 60,000	$ -	$ 60,000
27	Training/Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,000	$ -	$ 7,000
28	Seminars & Conventions	$ 744	$ -	$ 744	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Equipment	$ 714	$ -	$ 714	$ -	$ -	$ -	$ 221	$ -	$ 221	$ 1,500	$ -	$ 1,500
30	Special Events	$ 204	$ -	$ 204	$ 1,142	$ -	$ 1,142	$ 2,960	$ -	$ 2,960	$ 1,500	$ -	$ 1,500
31	Telephones - Cell Phones	$ 473	$ -	$ 473	$ 455	$ -	$ 455	$ 1,415	$ -	$ 1,415	$ 1,200	$ -	$ 1,200
32	Travel Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000	$ -	$ 4,000
33	Utilities Gas	$ 781	$ -	$ 781	$ 1,090	$ -	$ 1,090	$ 973	$ -	$ 973	$ 1,000	$ -	$ 1,000
34	Utilities Electricity	$ 6,164	$ -	$ 6,164	$ 5,942	$ -	$ 5,942	$ 5,834	$ -	$ 5,834	$ 7,000	$ -	$ 7,000
35	Total Customer Care	$ 1,251,545	$ -	$ 1,251,545	$ 1,226,481	$ 4,875	$ 1,231,357	$ 1,437,502	$ -	$ 1,437,502	$ 1,815,762	$ -	$ 1,815,762
	Purchase of Water												
36	Purchase Of Water	$ 5,107,723	$ -	$ 5,107,723	$ 4,868,613	$ -	$ 4,868,613	$ 7,469,044	$ -	$ 7,469,044	$ 8,696,513	$ (1,249,149)	$ 7,447,364
37	Total Purchase of Water	$ 5,107,723	$ -	$ 5,107,723	$ 4,868,613	$ -	$ 4,868,613	$ 7,469,044	$ -	$ 7,469,044	$ 8,696,513	$ (1,249,149)	$ 7,447,364

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

		Historical Operating Results - Fiscal Year Ending June 30,									Operating Budgets		
Line No.	Description	Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Adopted 2024	Adjustments	Adjusted 2024
	Wastewater Operations												
38	Regular Payroll	$ 482,181	$ -	$ 482,181	$ 438,414	$ -	$ 438,414	$ 554,105	$ -	$ 554,105	$ 915,535	$ -	$ 915,535
39	Overtime	$ 20,667	$ -	$ 20,667	$ 30,395	$ -	$ 30,395	$ 43,028	$ -	$ 43,028	$ 82,142	$ -	$ 82,142
40	Fica	$ 30,083	$ -	$ 30,083	$ 29,515	$ -	$ 29,515	$ 35,870	$ -	$ 35,870	$ 69,018	$ -	$ 69,018
41	Medicare	$ 7,035	$ -	$ 7,035	$ 6,903	$ -	$ 6,903	$ 8,389	$ -	$ 8,389	$ 16,072	$ -	$ 16,072
42	Health Insurance	$ 104,610	$ -	$ 104,610	$ 109,183	$ -	$ 109,183	$ 115,984	$ -	$ 115,984	$ 318,028	$ -	$ 318,028
43	Life / Ad & D / Disability	$ 5,718	$ -	$ 5,718	$ 4,330	$ -	$ 4,330	$ 6,156	$ -	$ 6,156	$ 9,864	$ -	$ 9,864
44	457B/401A	$ 36,193	$ -	$ 36,193	$ 28,872	$ -	$ 28,872	$ 32,430	$ -	$ 32,430	$ 49,994	$ -	$ 49,994
45	Preemployment Drug Screen	$ 561	$ -	$ 561	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46	Post Employment Services	$ 923	$ -	$ 923	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	Uniforms	$ 2,518	$ -	$ 2,518	$ 3,562	$ -	$ 3,562	$ 3,861	$ -	$ 3,861	$ 6,590	$ -	$ 6,590
48	Building Repair/Maint	$ 7,246	$ -	$ 7,246	$ 12,617	$ -	$ 12,617	$ 125,070	$ -	$ 125,070	$ 28,000	$ -	$ 28,000
49	Security Monitoring	$ 359	$ -	$ 359	$ 383	$ -	$ 383	$ 351	$ -	$ 351	$ 700	$ -	$ 700
50	Chemicals	$ 57,097	$ -	$ 57,097	$ 103,301	$ -	$ 103,301	$ 170,131	$ -	$ 170,131	$ 145,000	$ -	$ 145,000
51	Prof. Services	$ 41,466	$ -	$ 41,466	$ 83,368	$ -	$ 83,368	$ 61,568	$ -	$ 61,568	$ 75,000	$ -	$ 75,000
52	Diesel Fuel	$ 5,295	$ -	$ 5,295	$ 6,306	$ -	$ 6,306	$ 8,262	$ -	$ 8,262	$ 8,500	$ -	$ 8,500
53	Dues & Memberships	$ 49	$ -	$ 49	$ 131	$ -	$ 131	$ 2,361	$ -	$ 2,361	$ 2,500	$ -	$ 2,500
54	Woodstream	$ 122,603	$ -	$ 122,603	$ 218,192	$ -	$ 218,192	$ 169,616	$ -	$ 169,616	$ 72,000	$ -	$ 72,000
55	Equipment Maint/Repair	$ 147,721	$ -	$ 147,721	$ 244,499	$ -	$ 244,499	$ 357,035	$ -	$ 357,035	$ 195,000	$ -	$ 195,000
56	Equipment Rental	$ 674	$ -	$ 674	$ 8,226	$ -	$ 8,226	$ 48,405	$ -	$ 48,405	$ 35,000	$ -	$ 35,000
57	First Aid/Safety	$ 969	$ -	$ 969	$ 6,854	$ -	$ 6,854	$ 2,293	$ -	$ 2,293	$ 10,000	$ -	$ 10,000
58	Gasoline	$ 9,816	$ -	$ 9,816	$ 14,009	$ -	$ 14,009	$ 18,653	$ -	$ 18,653	$ 18,000	$ -	$ 18,000
59	Janitor/Cleaning Supplies	$ 2,190	$ -	$ 2,190	$ 2,686	$ -	$ 2,686	$ 2,138	$ -	$ 2,138	$ 4,200	$ -	$ 4,200
60	Pre-Treatment	$ 4,605	$ -	$ 4,605	$ 510	$ -	$ 510	$ 906	$ -	$ 906	$ 18,000	$ -	$ 18,000
61	Lab Expenses & Supplies	$ 44,984	$ -	$ 44,984	$ 57,927	$ -	$ 57,927	$ 123,963	$ -	$ 123,963	$ 125,000	$ -	$ 125,000
62	Contracts	$ 20,750	$ -	$ 20,750	$ 20,795	$ -	$ 20,795	$ 18,524	$ -	$ 18,524	$ 23,000	$ -	$ 23,000
63	Maintenance	$ 92,836	$ -	$ 92,836	$ 109,045	$ -	$ 109,045	$ 97,791	$ -	$ 97,791	$ 115,000	$ -	$ 115,000
64	Office Supplies	$ 1,030	$ -	$ 1,030	$ 7,427	$ -	$ 7,427	$ 2,442	$ -	$ 2,442	$ 5,000	$ -	$ 5,000
65	Postage	$ 284	$ -	$ 284	$ 14	$ -	$ 14	$ 14	$ -	$ 14	$ -	$ -	$ -
66	Vehicle Maint/Repair	$ 5,536	$ -	$ 5,536	$ 3,317	$ -	$ 3,317	$ 11,636	$ -	$ 11,636	$ 8,000	$ -	$ 8,000
67	R & M Heavy Equipment	$ 1,926	$ -	$ 1,926	$ 1,075	$ -	$ 1,075	$ 6,475	$ -	$ 6,475	$ 3,000	$ -	$ 3,000
68	Training/Education	$ 4,954	$ -	$ 4,954	$ 2,455	$ -	$ 2,455	$ 17,825	$ -	$ 17,825	$ 15,500	$ -	$ 15,500
69	Sludge Removal	$ 111,187	$ -	$ 111,187	$ 132,835	$ -	$ 132,835	$ 188,612	$ -	$ 188,612	$ 175,000	$ -	$ 175,000
70	Tools, Equipment, & Machinery	$ 509	$ -	$ 509	$ 11,164	$ -	$ 11,164	$ 30,760	$ -	$ 30,760	$ 8,000	$ -	$ 8,000
71	Special Events	$ -	$ -	$ -	$ 279	$ -	$ 279	$ 1,441	$ -	$ 1,441	$ 800	$ -	$ 800
72	Telephones - Cell Phones	$ 10,753	$ -	$ 10,753	$ 10,915	$ -	$ 10,915	$ 19,921	$ -	$ 19,921	$ 20,000	$ -	$ 20,000
73	Travel Expenses	$ -	$ -	$ -	$ 1,212	$ -	$ 1,212	$ 1,053	$ -	$ 1,053	$ 3,500	$ -	$ 3,500
74	Utilities Electricity	$ 221,743	$ -	$ 221,743	$ 237,574	$ -	$ 237,574	$ 278,768	$ -	$ 278,768	$ 320,000	$ -	$ 320,000
75	Development Fees	$ 171,440	$ -	$ 171,440	$ 155,600	$ -	$ 155,600	$ 290,065	$ -	$ 290,065	$ 120,000	$ -	$ 120,000
76	Total Wastewater Operations	$ 1,778,509	$ -	$ 1,778,509	$ 2,103,890	$ -	$ 2,103,890	$ 2,855,903	$ -	$ 2,855,903	$ 3,020,943	$ -	$ 3,020,943

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

Line No.	Description	Historical Operating Results - Fiscal Year Ending June 30, Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Operating Budgets Adopted 2024	Adjustments	Adjusted 2024
	Administration and Finance												
77	Regular Payroll	$ 821,334	$ -	$ 821,334	$ 1,040,633	$ -	$ 1,040,633	$ 1,260,436	$ -	$ 1,260,436	$ 1,395,011	$ -	$ 1,395,011
78	Overtime	$ 862	$ -	$ 862	$ 1,543	$ -	$ 1,543	$ 1,833	$ -	$ 1,833	$ 6,972	$ -	$ 6,972
79	Fica	$ 44,057	$ -	$ 44,057	$ 57,841	$ -	$ 57,841	$ 67,911	$ -	$ 67,911	$ 84,133	$ -	$ 84,133
80	Medicare	$ 12,522	$ -	$ 12,522	$ 14,572	$ -	$ 14,572	$ 17,599	$ -	$ 17,599	$ 19,676	$ -	$ 19,676
81	Health Insurance	$ 144,626	$ -	$ 144,626	$ 171,237	$ -	$ 171,237	$ 223,600	$ -	$ 223,600	$ 293,519	$ -	$ 293,519
82	Flex Plan Contribution	$ 37,087	$ -	$ 37,087	$ 46,061	$ -	$ 46,061	$ 44,140	$ -	$ 44,140	$ 49,518	$ -	$ 49,518
83	Life / Ad & D / Disability	$ 38,765	$ -	$ 38,765	$ 39,846	$ -	$ 39,846	$ 40,272	$ -	$ 40,272	$ 43,063	$ -	$ 43,063
84	457B/401A	$ 116,955	$ -	$ 116,955	$ 139,204	$ -	$ 139,204	$ 154,400	$ -	$ 154,400	$ 160,819	$ -	$ 160,819
85	Workers Comp	$ 67,541	$ -	$ 67,541	$ 21,696	$ -	$ 21,696	$ 36,496	$ -	$ 36,496	$ 70,000	$ -	$ 70,000
86	Preemployment Drug Screen	$ 1,564	$ -	$ 1,564	$ 6,424	$ -	$ 6,424	$ 8,212	$ -	$ 8,212	$ 8,000	$ -	$ 8,000
87	Part Time Assistance	$ 6,152	$ -	$ 6,152	$ 11,089	$ -	$ 11,089	$ 27,551	$ -	$ 27,551	$ -	$ -	$ -
88	Uniforms	$ 3,854	$ -	$ 3,854	$ 3,715	$ -	$ 3,715	$ 5,459	$ -	$ 5,459	$ 5,480	$ -	$ 5,480
89	Advertising & Promotion	$ 9,854	$ -	$ 9,854	$ 5,852	$ -	$ 5,852	$ 7,440	$ -	$ 7,440	$ 7,500	$ -	$ 7,500
90	Charitable Contributions	$ 13,950	$ -	$ 13,950	$ 22,148	$ -	$ 22,148	$ 21,009	$ -	$ 21,009	$ 25,000	$ -	$ 25,000
91	Drip Grants	$ 67,500	$ -	$ 67,500	$ 75,000	$ -	$ 75,000	$ 346,550	$ -	$ 346,550	$ -	$ -	$ -
92	Property & Casualty Insurance	$ 114,692	$ -	$ 114,692	$ 159,624	$ -	$ 159,624	$ 155,494	$ -	$ 155,494	$ 145,000	$ -	$ 145,000
93	Bank/Merchant Fees	$ 36,754	$ -	$ 36,754	$ 34,512	$ -	$ 34,512	$ 25,891	$ -	$ 25,891	$ 45,000	$ -	$ 45,000
94	Directors' Fees	$ 30,000	$ -	$ 30,000	$ 30,000	$ -	$ 30,000	$ 32,500	$ -	$ 32,500	$ 30,000	$ -	$ 30,000
95	Building Repair/Maint	$ 3,178	$ -	$ 3,178	$ 1,938	$ -	$ 1,938	$ 4,323	$ -	$ 4,323	$ 2,500	$ -	$ 2,500
96	Security Monitoring	$ 163	$ -	$ 163	$ 179	$ -	$ 179	$ 200	$ -	$ 200	$ 200	$ -	$ 200
97	Prof. Services	$ 251,055	$ -	$ 251,055	$ 236,369	$ -	$ 236,369	$ 280,751	$ -	$ 280,751	$ 275,000	$ -	$ 275,000
98	Dues & Memberships	$ 46,352	$ -	$ 46,352	$ 48,221	$ -	$ 48,221	$ 47,339	$ -	$ 47,339	$ 50,000	$ -	$ 50,000
99	First Aid/Safety	$ 571	$ -	$ 571	$ 732	$ -	$ 732	$ 485	$ -	$ 485	$ 1,250	$ -	$ 1,250
100	Gasoline	$ 1,728	$ -	$ 1,728	$ 2,478	$ -	$ 2,478	$ 3,045	$ -	$ 3,045	$ 3,500	$ -	$ 3,500
101	Janitor/Cleaning Supplies	$ 5,041	$ -	$ 5,041	$ 3,047	$ -	$ 3,047	$ 4,526	$ -	$ 4,526	$ 5,000	$ -	$ 5,000
102	Contracts	$ 4,306	$ -	$ 4,306	$ 1,982	$ -	$ 1,982	$ 1,629	$ -	$ 1,629	$ 3,000	$ -	$ 3,000
103	Office Supplies	$ 9,169	$ -	$ 9,169	$ 11,213	$ -	$ 11,213	$ 6,425	$ -	$ 6,425	$ 10,000	$ -	$ 10,000
104	Postage	$ 531	$ -	$ 531	$ 455	$ -	$ 455	$ 530	$ -	$ 530	$ 600	$ -	$ 600
105	Printing	$ 47	$ -	$ 47	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
106	Repairs & Maintenance	$ 615	$ -	$ 615	$ -	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ 500
107	Vehicle Maint/Repair	$ 438	$ -	$ 438	$ 5,683	$ -	$ 5,683	$ 1,975	$ -	$ 1,975	$ 3,000	$ -	$ 3,000
108	Training/Education	$ 6,286	$ -	$ 6,286	$ 10,176	$ -	$ 10,176	$ 26,803	$ -	$ 26,803	$ 34,000	$ -	$ 34,000
109	Seminars & Conventions	$ 1,322	$ -	$ 1,322	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	Equipment	$ 2,003	$ -	$ 2,003	$ -	$ -	$ -	$ 229	$ -	$ 229	$ 500	$ -	$ 500
111	Special Events	$ 31,645	$ -	$ 31,645	$ 38,769	$ -	$ 38,769	$ 38,356	$ -	$ 38,356	$ 50,000	$ -	$ 50,000
112	Meals & Entertainment	$ 845	$ -	$ 845	$ 1,980	$ -	$ 1,980	$ 2,790	$ -	$ 2,790	$ 2,000	$ -	$ 2,000
113	Vending Machines	$ -	$ -	$ -	$ 344	$ -	$ 344	$ 533	$ -	$ 533	$ -	$ -	$ -
114	Subscript Book/Journals	$ 93	$ -	$ 93	$ -	$ -	$ -	$ -	$ -	$ -	$ 200	$ -	$ 200
115	Telephones - Cell Phones	$ 6,631	$ -	$ 6,631	$ 8,596	$ -	$ 8,596	$ 17,347	$ -	$ 17,347	$ 18,000	$ -	$ 18,000
116	Travel Expenses	$ 247	$ -	$ 247	$ 2,448	$ -	$ 2,448	$ 1,535	$ -	$ 1,535	$ 6,000	$ -	$ 6,000
117	Utilities Gas	$ 723	$ -	$ 723	$ 1,090	$ -	$ 1,090	$ 1,199	$ -	$ 1,199	$ 1,250	$ -	$ 1,250
118	Utilities Electricity	$ 5,578	$ -	$ 5,578	$ 6,726	$ -	$ 6,726	$ 8,146	$ -	$ 8,146	$ 10,000	$ -	$ 10,000
119	Total Administration and Finance	$ 1,946,637	$ -	$ 1,946,637	$ 2,263,422	$ -	$ 2,263,422	$ 2,924,959	$ -	$ 2,924,959	$ 2,865,191	$ -	$ 2,865,191

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

Line No.	Description	Historical Operating Results - Fiscal Year Ending June 30, Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Operating Budgets Adopted 2024	Adjustments	Adjusted 2024
	Infrastructure												
120	Regular Payroll	$ 1,317,920	$ -	$ 1,317,920	$ 1,504,511	$ -	$ 1,504,511	$ 1,602,176	$ -	$ 1,602,176	$ 1,888,093	$ -	$ 1,888,093
121	Overtime	$ 51,588	$ -	$ 51,588	$ 44,886	$ -	$ 44,886	$ 62,363	$ -	$ 62,363	$ 106,771	$ -	$ 106,771
122	Fica	$ 82,016	$ -	$ 82,016	$ 91,683	$ -	$ 91,683	$ 96,911	$ -	$ 96,911	$ 124,611	$ -	$ 124,611
123	Medicare	$ 19,181	$ -	$ 19,181	$ 21,591	$ -	$ 21,591	$ 23,212	$ -	$ 23,212	$ 29,143	$ -	$ 29,143
124	Health Insurance	$ 461,623	$ -	$ 461,623	$ 425,300	$ -	$ 425,300	$ 405,162	$ -	$ 405,162	$ 574,452	$ -	$ 574,452
125	Life / Ad & D / Disability	$ 17,270	$ -	$ 17,270	$ 18,317	$ -	$ 18,317	$ 18,494	$ -	$ 18,494	$ 22,528	$ -	$ 22,528
126	457B/401A	$ 118,147	$ -	$ 118,147	$ 126,871	$ -	$ 126,871	$ 126,503	$ -	$ 126,503	$ 149,434	$ -	$ 149,434
127	Preemployment Drug Screen	$ 1,184	$ -	$ 1,184	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
128	Uniforms	$ 12,773	$ -	$ 12,773	$ 13,035	$ -	$ 13,035	$ 16,143	$ -	$ 16,143	$ 15,050	$ -	$ 15,050
129	Building Repair/Maint	$ 14,525	$ -	$ 14,525	$ 9,696	$ -	$ 9,696	$ 4,568	$ -	$ 4,568	$ 15,000	$ -	$ 15,000
130	Security Monitoring	$ 345	$ -	$ 345	$ 361	$ -	$ 361	$ 371	$ -	$ 371	$ 500	$ -	$ 500
131	Computer Hardware	$ 96	$ -	$ 96	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
132	Diesel Fuel	$ 29,758	$ -	$ 29,758	$ 60,863	$ -	$ 60,863	$ 80,430	$ -	$ 80,430	$ 100,000	$ -	$ 100,000
133	Dues & Memberships	$ 1,250	$ -	$ 1,250	$ 419	$ -	$ 419	$ 994	$ -	$ 994	$ 1,000	$ -	$ 1,000
134	Repairs - Fire Hydrants	$ 20,665	$ -	$ 20,665	$ 13,172	$ -	$ 13,172	$ 24,486	$ -	$ 24,486	$ 20,000	$ -	$ 20,000
135	Equipment Maint/Repair	$ 8,837	$ -	$ 8,837	$ 13,452	$ -	$ 13,452	$ 10,766	$ -	$ 10,766	$ 20,000	$ -	$ 20,000
136	Equipment Rental	$ 1,631	$ -	$ 1,631	$ 2,293	$ -	$ 2,293	$ 1,856	$ -	$ 1,856	$ 3,000	$ -	$ 3,000
137	First Aid/Safety	$ 1,829	$ -	$ 1,829	$ 2,291	$ -	$ 2,291	$ 3,558	$ -	$ 3,558	$ 3,500	$ -	$ 3,500
138	Gasoline	$ 20,613	$ -	$ 20,613	$ 27,889	$ -	$ 27,889	$ 30,323	$ -	$ 30,323	$ 40,000	$ -	$ 40,000
139	Janitor/Cleaning Supplies	$ 5,271	$ -	$ 5,271	$ 6,114	$ -	$ 6,114	$ 7,819	$ -	$ 7,819	$ 7,500	$ -	$ 7,500
140	Office Supplies	$ 1,445	$ -	$ 1,445	$ 2,697	$ -	$ 2,697	$ 3,129	$ -	$ 3,129	$ 3,500	$ -	$ 3,500
141	Oils & Greases	$ 2,486	$ -	$ 2,486	$ 5,050	$ -	$ 5,050	$ 2,964	$ -	$ 2,964	$ 5,000	$ -	$ 5,000
142	Postage	$ 253	$ -	$ 253	$ 172	$ -	$ 172	$ 265	$ -	$ 265	$ 400	$ -	$ 400
143	Vehicle Maint/Repair	$ 15,186	$ -	$ 15,186	$ 17,351	$ -	$ 17,351	$ 19,011	$ -	$ 19,011	$ 25,000	$ -	$ 25,000
144	R & M Heavy Equipment	$ 17,026	$ -	$ 17,026	$ 9,390	$ -	$ 9,390	$ 5,232	$ -	$ 5,232	$ 15,000	$ -	$ 15,000
145	R & M Tractor/Trailer	$ 1,130	$ -	$ 1,130	$ 7,885	$ -	$ 7,885	$ 3,183	$ -	$ 3,183	$ 5,000	$ -	$ 5,000
146	Road Signs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ 500
147	Service Line - Repairs	$ 9,189	$ -	$ 9,189	$ 33,595	$ -	$ 33,595	$ 12,920	$ -	$ 12,920	$ 95,000	$ -	$ 95,000
148	Main Line - Repairs	$ 54,236	$ -	$ 54,236	$ 110,008	$ -	$ 110,008	$ 64,050	$ -	$ 64,050	$ 70,000	$ -	$ 70,000
149	Service Lines	$ 340,491	$ -	$ 340,491	$ 365,630	$ -	$ 365,630	$ 347,510	$ -	$ 347,510	$ 300,000	$ -	$ 300,000
150	Main Line Repairs - Collections	$ 13,857	$ -	$ 13,857	$ 28,674	$ -	$ 28,674	$ 3,938	$ -	$ 3,938	$ 20,000	$ -	$ 20,000
151	Training/Education	$ 3,479	$ -	$ 3,479	$ 2,310	$ -	$ 2,310	$ 9,565	$ -	$ 9,565	$ 7,500	$ -	$ 7,500
152	Landscape	$ 7,450	$ -	$ 7,450	$ 15,353	$ -	$ 15,353	$ 17,623	$ -	$ 17,623	$ 15,000	$ -	$ 15,000
153	Tools, Equipment, & Machinery	$ 30,980	$ -	$ 30,980	$ 35,767	$ -	$ 35,767	$ 42,774	$ -	$ 42,774	$ 45,000	$ -	$ 45,000
154	Equipment	$ 4,658	$ -	$ 4,658	$ 1,814	$ -	$ 1,814	$ 3,865	$ -	$ 3,865	$ 10,000	$ -	$ 10,000
155	Special Events	$ 1,504	$ -	$ 1,504	$ 1,890	$ -	$ 1,890	$ 4,347	$ -	$ 4,347	$ 2,500	$ -	$ 2,500
156	Telephones - Cell Phones	$ 24,644	$ -	$ 24,644	$ 21,514	$ -	$ 21,514	$ 26,435	$ -	$ 26,435	$ 30,000	$ -	$ 30,000
157	Tires & Tubes	$ 11,659	$ -	$ 11,659	$ 11,186	$ -	$ 11,186	$ 20,604	$ -	$ 20,604	$ 20,000	$ -	$ 20,000
158	Tires & Tubes-Heavy Equip	$ 3,702	$ -	$ 3,702	$ 795	$ -	$ 795	$ 916	$ -	$ 916	$ 5,000	$ -	$ 5,000
159	Travel Expenses	$ 872	$ -	$ 872	$ 1,236	$ -	$ 1,236	$ 2,393	$ -	$ 2,393	$ 3,000	$ -	$ 3,000
160	Utility Damages & Repairs	$ 5,839	$ -	$ 5,839	$ 1,114	$ -	$ 1,114	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000
161	Utilities Gas	$ 1,754	$ -	$ 1,754	$ 2,467	$ -	$ 2,467	$ 2,556	$ -	$ 2,556	$ 3,000	$ -	$ 3,000
162	Utilities Electricity	$ 11,195	$ -	$ 11,195	$ 11,832	$ -	$ 11,832	$ 13,214	$ -	$ 13,214	$ 15,000	$ -	$ 15,000
163	Utilities Sanitation	$ 591	$ -	$ 591	$ 656	$ -	$ 656	$ 675	$ -	$ 675	$ 1,000	$ -	$ 1,000
164	Total Infrastructure	$ 2,750,147	$ -	$ 2,750,147	$ 3,071,133	$ -	$ 3,071,133	$ 3,123,305	$ -	$ 3,123,305	$ 3,821,982	$ -	$ 3,821,982

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

Line No.	Description	Historical Operating Results - Fiscal Year Ending June 30,									Operating Budgets		
		Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Adopted 2024	Adjustments	Adjusted 2024
	BT Browth Water Treatment Plant												
165	Regular Payroll	$ 435,365	$ -	$ 435,365	$ 492,446	$ -	$ 492,446	$ 694,032	$ -	$ 694,032	$ 980,760	$ -	$ 980,760
166	Overtime	$ 64,529	$ -	$ 64,529	$ 57,906	$ -	$ 57,906	$ 65,127	$ -	$ 65,127	$ 95,338	$ -	$ 95,338
167	Fica	$ 29,820	$ -	$ 29,820	$ 32,673	$ -	$ 32,673	$ 44,804	$ -	$ 44,804	$ 71,889	$ -	$ 71,889
168	Medicare	$ 6,974	$ -	$ 6,974	$ 7,641	$ -	$ 7,641	$ 10,478	$ -	$ 10,478	$ 16,771	$ -	$ 16,771
169	Health Insurance	$ 110,216	$ -	$ 110,216	$ 107,424	$ -	$ 107,424	$ 152,181	$ -	$ 152,181	$ 306,716	$ -	$ 306,716
170	Life / Ad & D / Disability	$ 4,605	$ -	$ 4,605	$ 6,462	$ -	$ 6,462	$ 7,718	$ -	$ 7,718	$ 10,349	$ -	$ 10,349
171	457B/401A	$ 27,706	$ -	$ 27,706	$ 33,863	$ -	$ 33,863	$ 44,046	$ -	$ 44,046	$ 59,696	$ -	$ 59,696
172	Preemployment Drug Screen	$ 497	$ -	$ 497	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
173	Uniforms	$ 2,800	$ -	$ 2,800	$ 1,757	$ -	$ 1,757	$ 4,462	$ -	$ 4,462	$ 7,210	$ -	$ 7,210
174	Building Repair/Maint	$ 34,186	$ -	$ 34,186	$ 69,513	$ -	$ 69,513	$ 51,899	$ -	$ 51,899	$ 75,000	$ -	$ 75,000
175	Security Monitoring	$ 599	$ -	$ 599	$ 623	$ -	$ 623	$ 623	$ -	$ 623	$ 1,875	$ -	$ 1,875
176	Chemicals	$ 257,545	$ -	$ 257,545	$ 311,343	$ -	$ 311,343	$ 423,155	$ -	$ 423,155	$ 502,500	$ -	$ 502,500
177	Communication/Email/Internet	$ 184	$ -	$ 184	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
178	Prof. Services	$ 14,363	$ -	$ 14,363	$ 73,813	$ -	$ 73,813	$ 80,348	$ -	$ 80,348	$ 80,000	$ -	$ 80,000
179	Diesel Fuel	$ 7,754	$ -	$ 7,754	$ 6,258	$ -	$ 6,258	$ 1,789	$ -	$ 1,789	$ 6,000	$ -	$ 6,000
180	Dues & Memberships	$ 1,370	$ -	$ 1,370	$ 945	$ -	$ 945	$ 3,486	$ -	$ 3,486	$ 3,500	$ -	$ 3,500
181	Equipment Maint/Repair	$ 48,235	$ -	$ 48,235	$ 435,387	$ -	$ 435,387	$ 137,695	$ -	$ 137,695	$ 185,000	$ -	$ 185,000
182	Equipment Rental	$ 178	$ -	$ 178	$ 297	$ -	$ 297	$ 235	$ -	$ 235	$ 1,000	$ -	$ 1,000
183	First Aid/Safety	$ 6,388	$ -	$ 6,388	$ 3,636	$ -	$ 3,636	$ 5,416	$ -	$ 5,416	$ 7,500	$ -	$ 7,500
184	Gasoline	$ 4,040	$ -	$ 4,040	$ 3,801	$ -	$ 3,801	$ 3,561	$ -	$ 3,561	$ 6,000	$ -	$ 6,000
185	Janitor/Cleaning Supplies	$ 1,758	$ -	$ 1,758	$ 1,673	$ -	$ 1,673	$ 1,741	$ -	$ 1,741	$ 3,000	$ -	$ 3,000
186	Lab Expenses & Supplies	$ 101,530	$ -	$ 101,530	$ 166,037	$ -	$ 166,037	$ 83,807	$ -	$ 83,807	$ 175,000	$ -	$ 175,000
187	Contracts	$ 45,637	$ -	$ 45,637	$ 48,484	$ -	$ 48,484	$ 39,932	$ -	$ 39,932	$ 75,000	$ -	$ 75,000
188	Maintenance	$ 59,627	$ -	$ 59,627	$ 58,091	$ -	$ 58,091	$ 7,663	$ -	$ 7,663	$ 30,000	$ -	$ 30,000
189	Tank Maintenance	$ 126,372	$ -	$ 126,372	$ 126,641	$ -	$ 126,641	$ 126,370	$ -	$ 126,370	$ 150,000	$ -	$ 150,000
190	Office Supplies	$ 4,636	$ -	$ 4,636	$ 2,791	$ -	$ 2,791	$ 3,495	$ -	$ 3,495	$ 5,000	$ -	$ 5,000
191	Postage	$ 1,177	$ -	$ 1,177	$ 3,376	$ -	$ 3,376	$ 2,042	$ -	$ 2,042	$ 4,000	$ -	$ 4,000
192	Printing	$ 655	$ -	$ 655	$ 655	$ -	$ 655	$ 716	$ -	$ 716	$ 1,000	$ -	$ 1,000
193	Vehicle Maint/Repair	$ 2,911	$ -	$ 2,911	$ 647	$ -	$ 647	$ 2,010	$ -	$ 2,010	$ 3,000	$ -	$ 3,000
194	Training/Education	$ 3,236	$ -	$ 3,236	$ 9,842	$ -	$ 9,842	$ 11,948	$ -	$ 11,948	$ 17,500	$ -	$ 17,500
195	Tools, Equipment, & Machinery	$ (267)	$ -	$ (267)	$ 19,033	$ -	$ 19,033	$ 4,368	$ -	$ 4,368	$ 10,000	$ -	$ 10,000
196	Special Events	$ 31	$ -	$ 31	$ 112	$ -	$ 112	$ 2,112	$ -	$ 2,112	$ 1,000	$ -	$ 1,000
197	Telephones - Cell Phones	$ 12,359	$ -	$ 12,359	$ 11,463	$ -	$ 11,463	$ 17,331	$ -	$ 17,331	$ 20,000	$ -	$ 20,000
198	Travel Expenses	$ 828	$ -	$ 828	$ 38	$ -	$ 38	$ 461	$ -	$ 461	$ 5,200	$ -	$ 5,200
199	Utilities Electricity	$ 549,865	$ -	$ 549,865	$ 608,941	$ -	$ 608,941	$ 593,217	$ -	$ 593,217	$ 627,000	$ -	$ 627,000
200	Total BT Browth Water Treatment Plant	$ 1,967,710	$ -	$ 1,967,710	$ 2,703,613	$ -	$ 2,703,613	$ 2,628,268	$ -	$ 2,628,268	$ 3,543,804	$ -	$ 3,543,804

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

		Historical Operating Results - Fiscal Year Ending June 30,									Operating Budgets		
Line No.	Description	Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Adopted 2024	Adjustments	Adjusted 2024
	Engineering												
201	Regular Payroll	$ 238,133	$ -	$ 238,133	$ 257,170	$ -	$ 257,170	$ 267,435	$ -	$ 267,435	$ 386,503	$ -	$ 386,503
202	Overtime	$ 91	$ -	$ 91	$ 2,896	$ -	$ 2,896	$ 138	$ -	$ 138	$ 2,283	$ -	$ 2,283
203	Fica	$ 14,170	$ -	$ 14,170	$ 16,042	$ -	$ 16,042	$ 16,268	$ -	$ 16,268	$ 26,184	$ -	$ 26,184
204	Medicare	$ 3,314	$ -	$ 3,314	$ 3,752	$ -	$ 3,752	$ 3,805	$ -	$ 3,805	$ 6,110	$ -	$ 6,110
205	Health Insurance	$ 25,391	$ -	$ 25,391	$ 54,809	$ -	$ 54,809	$ 29,786	$ -	$ 29,786	$ 93,450	$ -	$ 93,450
206	Life / Ad & D / Disability	$ 3,046	$ -	$ 3,046	$ 3,742	$ -	$ 3,742	$ 3,352	$ -	$ 3,352	$ 4,704	$ -	$ 4,704
207	457B/401A	$ 22,997	$ -	$ 22,997	$ 19,629	$ -	$ 19,629	$ 21,615	$ -	$ 21,615	$ 25,774	$ -	$ 25,774
208	Preemployment Drug Screen	$ 125	$ -	$ 125	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
209	Post Employment Services	$ 1,450	$ -	$ 1,450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
210	Uniforms	$ 2,652	$ -	$ 2,652	$ 2,685	$ -	$ 2,685	$ 1,624	$ -	$ 1,624	$ 2,440	$ -	$ 2,440
211	Building Repair/Maint	$ 995	$ -	$ 995	$ 1,243	$ -	$ 1,243	$ 172	$ -	$ 172	$ 500	$ -	$ 500
212	Security Monitoring	$ 82	$ -	$ 82	$ 94	$ -	$ 94	$ 51	$ -	$ 51	$ 100	$ -	$ 100
213	Computer Software	$ 1,367	$ -	$ 1,367	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
214	Prof. Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ 100
215	Dues & Memberships	$ 303	$ -	$ 303	$ 95	$ -	$ 95	$ 430	$ -	$ 430	$ 400	$ -	$ 400
216	Easements	$ 320	$ -	$ 320	$ 220	$ -	$ 220	$ 320	$ -	$ 320	$ 500	$ -	$ 500
217	Equipment Maint/Repair	$ 135	$ -	$ 135	$ 823	$ -	$ 823	$ 3	$ -	$ 3	$ 2,000	$ -	$ 2,000
218	First Aid/Safety	$ 116	$ -	$ 116	$ 329	$ -	$ 329	$ 304	$ -	$ 304	$ 500	$ -	$ 500
219	Gasoline	$ 13,142	$ -	$ 13,142	$ 20,532	$ -	$ 20,532	$ 7,468	$ -	$ 7,468	$ 9,000	$ -	$ 9,000
220	Janitor/Cleaning Supplies	$ 1,205	$ -	$ 1,205	$ 1,569	$ -	$ 1,569	$ 1,105	$ -	$ 1,105	$ 1,500	$ -	$ 1,500
221	Contracts	$ 155	$ -	$ 155	$ 146	$ -	$ 146	$ 1,534	$ -	$ 1,534	$ 2,000	$ -	$ 2,000
222	Office Supplies	$ 2,160	$ -	$ 2,160	$ 1,967	$ -	$ 1,967	$ 689	$ -	$ 689	$ 1,500	$ -	$ 1,500
223	Outside Services	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000	$ -	$ -	$ -
224	Vehicle Maint/Repair	$ 9,290	$ -	$ 9,290	$ 4,986	$ -	$ 4,986	$ 2,752	$ -	$ 2,752	$ 4,000	$ -	$ 4,000
225	Training/Education	$ 1,343	$ -	$ 1,343	$ 1,282	$ -	$ 1,282	$ 1,581	$ -	$ 1,581	$ 2,500	$ -	$ 2,500
226	Paint And Flagging	$ 5,532	$ -	$ 5,532	$ 8,525	$ -	$ 8,525	$ -	$ -	$ -	$ -	$ -	$ -
227	Tools, Equipment, & Machinery	$ 652	$ -	$ 652	$ 960	$ -	$ 960	$ 520	$ -	$ 520	$ 1,000	$ -	$ 1,000
228	Equipment	$ 2,617	$ -	$ 2,617	$ 1,346	$ -	$ 1,346	$ 179	$ -	$ 179	$ 2,000	$ -	$ 2,000
229	Special Events	$ 127	$ -	$ 127	$ 441	$ -	$ 441	$ 1,193	$ -	$ 1,193	$ 750	$ -	$ 750
230	Subscript Book/Journals	$ 144	$ -	$ 144	$ -	$ -	$ -	$ 388	$ -	$ 388	$ 750	$ -	$ 750
231	Telephones - Cell Phones	$ 4,612	$ -	$ 4,612	$ 6,636	$ -	$ 6,636	$ 3,804	$ -	$ 3,804	$ 6,000	$ -	$ 6,000
232	Travel Expenses	$ -	$ -	$ -	$ 16	$ -	$ 16	$ 44	$ -	$ 44	$ 500	$ -	$ 500
233	Utilities Gas	$ 353	$ -	$ 353	$ 561	$ -	$ 561	$ 299	$ -	$ 299	$ 300	$ -	$ 300
234	Utilities Electricity	$ 2,937	$ -	$ 2,937	$ 3,052	$ -	$ 3,052	$ 1,809	$ -	$ 1,809	$ 3,000	$ -	$ 3,000
235	Total Engineering	$ 358,957	$ -	$ 358,957	$ 415,548	$ -	$ 415,548	$ 378,670	$ -	$ 378,670	$ 586,348	$ -	$ 586,348

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

		Historical Operating Results - Fiscal Year Ending June 30,									Operating Budgets		
Line No.	Description	Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Adopted 2024	Adjustments	Adjusted 2024
	Cross Connection / Backflow												
236	Regular Payroll	$ 346,014	$ -	$ 346,014	$ 418,007	$ -	$ 418,007	$ 658,653	$ -	$ 658,653	$ 695,027	$ -	$ 695,027
237	Overtime	$ 7,654	$ -	$ 7,654	$ 14,850	$ -	$ 14,850	$ 12,342	$ -	$ 12,342	$ 9,473	$ -	$ 9,473
238	Fica	$ 20,937	$ -	$ 20,937	$ 25,923	$ -	$ 25,923	$ 39,702	$ -	$ 39,702	$ 48,082	$ -	$ 48,082
239	Medicare	$ 4,897	$ -	$ 4,897	$ 6,063	$ -	$ 6,063	$ 9,285	$ -	$ 9,285	$ 11,218	$ -	$ 11,218
240	Health Insurance	$ 87,466	$ -	$ 87,466	$ 86,601	$ -	$ 86,601	$ 165,081	$ -	$ 165,081	$ 242,887	$ -	$ 242,887
241	Life / Ad & D / Disability	$ 4,720	$ -	$ 4,720	$ 5,490	$ -	$ 5,490	$ 8,560	$ -	$ 8,560	$ 8,555	$ -	$ 8,555
242	457B/401A	$ 27,540	$ -	$ 27,540	$ 28,980	$ -	$ 28,980	$ 40,128	$ -	$ 40,128	$ 48,813	$ -	$ 48,813
243	Preemployment Drug Screen	$ 274	$ -	$ 274	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
244	Uniforms	$ 4,091	$ -	$ 4,091	$ 3,798	$ -	$ 3,798	$ 4,990	$ -	$ 4,990	$ 5,900	$ -	$ 5,900
245	Building Repair/Maint	$ 2,397	$ -	$ 2,397	$ 2,079	$ -	$ 2,079	$ 511	$ -	$ 511	$ 1,000	$ -	$ 1,000
246	Security Monitoring	$ 132	$ -	$ 132	$ 130	$ -	$ 130	$ 157	$ -	$ 157	$ 200	$ -	$ 200
247	Dues & Memberships	$ 328	$ -	$ 328	$ 381	$ -	$ 381	$ 668	$ -	$ 668	$ 750	$ -	$ 750
248	Equipment Maint/Repair	$ 1,006	$ -	$ 1,006	$ 479	$ -	$ 479	$ 3,593	$ -	$ 3,593	$ 1,500	$ -	$ 1,500
249	First Aid/Safety	$ 169	$ -	$ 169	$ 499	$ -	$ 499	$ 975	$ -	$ 975	$ 1,000	$ -	$ 1,000
250	Gasoline	$ 9,597	$ -	$ 9,597	$ 15,788	$ -	$ 15,788	$ 34,984	$ -	$ 34,984	$ 29,000	$ -	$ 29,000
251	Janitor/Cleaning Supplies	$ 1,839	$ -	$ 1,839	$ 2,336	$ -	$ 2,336	$ 3,263	$ -	$ 3,263	$ 3,500	$ -	$ 3,500
252	Office Supplies	$ 2,108	$ -	$ 2,108	$ 1,757	$ -	$ 1,757	$ 2,055	$ -	$ 2,055	$ 2,500	$ -	$ 2,500
253	Postage	$ 1,974	$ -	$ 1,974	$ 3,393	$ -	$ 3,393	$ 3,849	$ -	$ 3,849	$ 4,500	$ -	$ 4,500
254	Printing	$ -	$ -	$ -	$ 11	$ -	$ 11	$ -	$ -	$ -	$ 500	$ -	$ 500
255	Repairs & Maintenance	$ 46	$ -	$ 46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
256	Vehicle Maint/Repair	$ 2,425	$ -	$ 2,425	$ 2,518	$ -	$ 2,518	$ 15,131	$ -	$ 15,131	$ 6,000	$ -	$ 6,000
257	Training/Education	$ 2,994	$ -	$ 2,994	$ 1,905	$ -	$ 1,905	$ 2,991	$ -	$ 2,991	$ 5,000	$ -	$ 5,000
258	Paint And Flagging	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,036	$ -	$ 16,036	$ 12,500	$ -	$ 12,500
259	Tools, Equipment, & Machinery	$ 9,153	$ -	$ 9,153	$ 9,270	$ -	$ 9,270	$ 6,668	$ -	$ 6,668	$ 15,000	$ -	$ 15,000
260	Equipment	$ 199	$ -	$ 199	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ -	$ 1,000
261	Special Events	$ 101	$ -	$ 101	$ 661	$ -	$ 661	$ 1,880	$ -	$ 1,880	$ 1,500	$ -	$ 1,500
262	Telephones - Cell Phones	$ 11,624	$ -	$ 11,624	$ 9,770	$ -	$ 9,770	$ 13,182	$ -	$ 13,182	$ 10,800	$ -	$ 10,800
263	Travel Expenses	$ 136	$ -	$ 136	$ 867	$ -	$ 867	$ 107	$ -	$ 107	$ 2,000	$ -	$ 2,000
264	Utilities Gas	$ 577	$ -	$ 577	$ 805	$ -	$ 805	$ 936	$ -	$ 936	$ 1,000	$ -	$ 1,000
265	Utilities Electricity	$ 4,520	$ -	$ 4,520	$ 4,619	$ -	$ 4,619	$ 5,571	$ -	$ 5,571	$ 7,500	$ -	$ 7,500
266	Total Cross Connection / Backflow	$ 554,917	$ -	$ 554,917	$ 646,981	$ -	$ 646,981	$ 1,051,300	$ -	$ 1,051,300	$ 1,176,705	$ -	$ 1,176,705

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

		Historical Operating Results - Fiscal Year Ending June 30,									Operating Budgets		
Line No.	Description	Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Adopted 2024	Adjustments	Adjusted 2024
	Maintenance												
267	Regular Payroll	$ 300,719	$ -	$ 300,719	$ 313,007	$ -	$ 313,007	$ 378,580	$ -	$ 378,580	$ 462,259	$ -	$ 462,259
268	Overtime	$ 6,389	$ -	$ 6,389	$ 10,881	$ -	$ 10,881	$ 15,299	$ -	$ 15,299	$ 23,471	$ -	$ 23,471
269	Fica	$ 18,342	$ -	$ 18,342	$ 18,937	$ -	$ 18,937	$ 23,419	$ -	$ 23,419	$ 30,170	$ -	$ 30,170
270	Medicare	$ 4,290	$ -	$ 4,290	$ 4,429	$ -	$ 4,429	$ 5,477	$ -	$ 5,477	$ 7,042	$ -	$ 7,042
271	Health Insurance	$ 100,283	$ -	$ 100,283	$ 112,641	$ -	$ 112,641	$ 140,350	$ -	$ 140,350	$ 183,593	$ -	$ 183,593
272	Life / Ad & D / Disability	$ 4,069	$ -	$ 4,069	$ 4,975	$ -	$ 4,975	$ 4,826	$ -	$ 4,826	$ 5,256	$ -	$ 5,256
273	457B/401A	$ 18,637	$ -	$ 18,637	$ 16,958	$ -	$ 16,958	$ 21,320	$ -	$ 21,320	$ 23,905	$ -	$ 23,905
274	Preemployment Drug Screen	$ 120	$ -	$ 120	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
275	Uniforms	$ 1,897	$ -	$ 1,897	$ 2,550	$ -	$ 2,550	$ 2,847	$ -	$ 2,847	$ 3,060	$ -	$ 3,060
276	Building Repair/Maint	$ 60	$ -	$ 60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
277	Diesel Fuel	$ 5,444	$ -	$ 5,444	$ 8,187	$ -	$ 8,187	$ 15,820	$ -	$ 15,820	$ 11,000	$ -	$ 11,000
278	Dues & Memberships	$ -	$ -	$ -	$ 15	$ -	$ 15	$ 15	$ -	$ 15	$ 100	$ -	$ 100
279	Equipment Maint/Repair	$ 2,865	$ -	$ 2,865	$ 9,343	$ -	$ 9,343	$ 7,971	$ -	$ 7,971	$ 10,000	$ -	$ 10,000
280	First Aid/Safety	$ 28	$ -	$ 28	$ 15	$ -	$ 15	$ 957	$ -	$ 957	$ 200	$ -	$ 200
281	Gasoline	$ 4,610	$ -	$ 4,610	$ 8,012	$ -	$ 8,012	$ 9,418	$ -	$ 9,418	$ 10,000	$ -	$ 10,000
282	Office Supplies	$ 158	$ -	$ 158	$ 764	$ -	$ 764	$ 40	$ -	$ 40	$ 500	$ -	$ 500
283	Vehicle Maint/Repair	$ 11,863	$ -	$ 11,863	$ 5,209	$ -	$ 5,209	$ 5,400	$ -	$ 5,400	$ 6,000	$ -	$ 6,000
284	Training/Education	$ -	$ -	$ -	$ 435	$ -	$ 435	$ 2,840	$ -	$ 2,840	$ 3,000	$ -	$ 3,000
285	Tools, Equipment, & Machinery	$ 7,226	$ -	$ 7,226	$ 11,222	$ -	$ 11,222	$ 7,357	$ -	$ 7,357	$ 11,000	$ -	$ 11,000
286	Special Events	$ 11	$ -	$ 11	$ 199	$ -	$ 199	$ 1,085	$ -	$ 1,085	$ 750	$ -	$ 750
287	Telephones - Cell Phones	$ 4,085	$ -	$ 4,085	$ 4,150	$ -	$ 4,150	$ 6,266	$ -	$ 6,266	$ 5,250	$ -	$ 5,250
288	Travel Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250	$ -	$ 250
289	Total Maintenance	$ 491,095	$ -	$ 491,095	$ 531,930	$ -	$ 531,930	$ 649,287	$ -	$ 649,287	$ 796,806	$ -	$ 796,806

Table 6

Coweta County Water and Sewerage Authority
Summary of Operating Expsense Budget and Recognized Operating Expenses

		Historical Operating Results - Fiscal Year Ending June 30,									Operating Budgets		
Line No.	Description	Period 13 2021	Adjustments	Adjusted 2021	Period 13 2022	Adjustments	Adjusted 2022	Period 12 2023	Adjustments	Adjusted 2023	Adopted 2024	Adjustments	Adjusted 2024
	Information Technology												
290	Security Monitoring	$ 8,360	$ -	$ 8,360	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
291	Communication/Email/Internet	$ 30,999	$ -	$ 30,999	$ 46,507	$ -	$ 46,507	$ 43,470	$ -	$ 43,470	$ 53,975	$ -	$ 53,975
292	Computer Software	$ 253,176	$ -	$ 253,176	$ 282,212	$ -	$ 282,212	$ 286,559	$ -	$ 286,559	$ 492,427	$ -	$ 492,427
293	Computer Hardware	$ 61,794	$ -	$ 61,794	$ 110,410	$ -	$ 110,410	$ 77,167	$ -	$ 77,167	$ 136,795	$ -	$ 136,795
294	Dues & Memberships	$ 269	$ -	$ 269	$ 344	$ -	$ 344	$ 344	$ -	$ 344	$ 1,000	$ -	$ 1,000
295	Contracts	$ -	$ -	$ -	$ 1,045	$ -	$ 1,045	$ -	$ -	$ -	$ -	$ -	$ -
296	Training/Education	$ 1,211	$ -	$ 1,211	$ 3,577	$ -	$ 3,577	$ 934	$ -	$ 934	$ 20,000	$ -	$ 20,000
297	Total Information Technology	$ 355,810	$ -	$ 355,810	$ 444,095	$ -	$ 444,095	$ 408,473	$ -	$ 408,473	$ 704,197	$ -	$ 704,197
	Safety												
298	Uniforms	$ 1,709	$ -	$ 1,709	$ 2,078	$ -	$ 2,078	$ 572	$ -	$ 572	$ 2,000	$ -	$ 2,000
299	Dues & Memberships	$ 700	$ -	$ 700	$ 3,350	$ -	$ 3,350	$ 960	$ -	$ 960	$ 750	$ -	$ 750
300	Office Supplies	$ 740	$ -	$ 740	$ 355	$ -	$ 355	$ 1,057	$ -	$ 1,057	$ 1,000	$ -	$ 1,000
301	Training/Education	$ 1,210	$ -	$ 1,210	$ 5,000	$ -	$ 5,000	$ 235	$ -	$ 235	$ 5,000	$ -	$ 5,000
302	Tools, Equipment, & Machinery	$ 6,406	$ -	$ 6,406	$ 898	$ -	$ 898	$ 325	$ -	$ 325	$ 10,000	$ -	$ 10,000
303	Special Events	$ 741	$ -	$ 741	$ 3,172	$ -	$ 3,172	$ 6,984	$ -	$ 6,984	$ 7,500	$ -	$ 7,500
304	Travel Expenses	$ 1,023	$ -	$ 1,023	$ 573	$ -	$ 573	$ -	$ -	$ -	$ 1,500	$ -	$ 1,500
305	Total Safety	$ 12,529	$ -	$ 12,529	$ 15,426	$ -	$ 15,426	$ 10,132	$ -	$ 10,132	$ 27,750	$ -	$ 27,750
	Capital												
306	Capital - Projects (Contra)	$ (41,955)	$ 41,955	$ -	$ (25,145)	$ 25,145	$ -	$ (223,782)	$ 223,782	$ -	$ -	$ -	$ -
307	Capital - Miscellaneous Projects	$ 41,955	$ (41,955)	$ -	$ 25,145	$ (25,145)	$ -	$ 223,782	$ (223,782)	$ -	$ 250,000	$ (250,000)	$ -
	Debt Service												
308	Interest - Bonded Debt	$ 2,943,576	$ (2,943,576)	$ -	$ 2,035,350	$ (2,035,350)	$ -	$ 2,219,181	$ (2,219,181)	$ -	$ 5,400,634	$ (5,400,634)	$ -
309	Total Debt Service	$ 2,943,576	$ (2,943,576)	$ -	$ 2,035,350	$ (2,035,350)	$ -	$ 2,219,181	$ (2,219,181)	$ -	$ 5,400,634	$ (5,400,634)	$ -
	Debt Service												
310	Amortization-Loan Costs	$ 277,262	$ (277,262)	$ -	$ 1,039,660	$ (1,039,660)	$ -	$ 1,039,591	$ (1,039,591)	$ -	$ 1,039,592	$ (1,039,592)	$ -
311	Loan Costs/Bond Coi	$ -	$ -	$ -	$ 931,940	$ (931,940)	$ -	$ 84,000	$ (84,000)	$ -	$ -	$ -	$ -
312	Diesel Fuel	$ -	$ -	$ -	$ 66	$ (66)	$ -	$ (71)	$ 71	$ -	$ -	$ -	$ -
313	Depreciation	$ 5,605,232	$ (5,605,232)	$ -	$ 5,804,309	$ (5,804,309)	$ -	$ 6,083,929	$ (6,083,929)	$ -	$ -	$ -	$ -
314	Loss (Gain) On Disposal Of Asset	$ (89,512)	$ 89,512	$ -	$ (4,061)	$ 4,061	$ -	$ (23,814)	$ 23,814	$ -	$ -	$ -	$ -
315	Total Debt Service	$ 5,792,982	$ (5,792,982)	$ -	$ 7,771,915	$ (7,771,915)	$ -	$ 7,183,635	$ (7,183,635)	$ -	$ 1,039,592	$ (1,039,592)	$ -
316	Utilities Department Total	$ 25,312,137	$ (8,736,558)	$ 16,575,579	$ 28,098,395	$ (9,802,389)	$ 18,296,006	$ 32,339,659	$ (9,402,816)	$ 22,936,843	$ 45,042,088	$ (19,235,236)	$ 25,806,852

Table 7

Coweta County Water and Sewerage Authority
Calculation of Projected Operating Expenses

Line No.	Description	2024	Esc. Reference	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Fiscal Year Ending June 30,								
	Customer Care											
1	Regular Payroll	$ 647,961	Labor	$ 673,879	$ 700,835	$ 728,868	$ 758,023	$ 788,344	$ 819,877	$ 852,672	$ 886,779	$ 922,251
2	Overtime	$ 8,889	Labor	$ 9,245	$ 9,614	$ 9,999	$ 10,399	$ 10,815	$ 11,247	$ 11,697	$ 12,165	$ 12,652
3	Fica	$ 41,000	Labor	$ 42,640	$ 44,346	$ 46,119	$ 47,964	$ 49,883	$ 51,878	$ 53,953	$ 56,111	$ 58,356
4	Medicare	$ 9,589	Labor	$ 9,973	$ 10,371	$ 10,786	$ 11,218	$ 11,666	$ 12,133	$ 12,618	$ 13,123	$ 13,648
5	Health Insurance	$ 167,174	Health	$ 177,204	$ 187,837	$ 199,107	$ 211,053	$ 223,717	$ 237,140	$ 251,368	$ 266,450	$ 282,437
6	Life / Ad & D / Disability	$ 7,637	Labor	$ 7,942	$ 8,260	$ 8,591	$ 8,934	$ 9,292	$ 9,663	$ 10,050	$ 10,452	$ 10,870
7	457B/401A	$ 45,392	Labor	$ 47,208	$ 49,096	$ 51,060	$ 53,102	$ 55,226	$ 57,435	$ 59,733	$ 62,122	$ 64,607
8	Uniforms	$ 4,920	Inflation	$ 5,028	$ 5,134	$ 5,242	$ 5,357	$ 5,475	$ 5,595	$ 5,718	$ 5,844	$ 5,973
9	Bank/Merchant Fees	$ 540,000	Inflation	$ 551,880	$ 563,469	$ 575,302	$ 587,959	$ 600,894	$ 614,114	$ 627,624	$ 641,432	$ 655,543
10	Online Bad Debt Recovery	$ 6,000	Inflation	$ 6,132	$ 6,261	$ 6,392	$ 6,533	$ 6,677	$ 6,823	$ 6,974	$ 7,127	$ 7,284
11	External Billing Services	$ 35,000	Inflation	$ 35,770	$ 36,521	$ 37,288	$ 38,108	$ 38,947	$ 39,804	$ 40,679	$ 41,574	$ 42,489
12	Building Repair/Maint	$ 2,000	ENR	$ 2,099	$ 2,204	$ 2,313	$ 2,428	$ 2,549	$ 2,676	$ 2,809	$ 2,948	$ 3,095
13	Security Monitoring	$ 200	Inflation	$ 204	$ 209	$ 213	$ 218	$ 223	$ 227	$ 232	$ 238	$ 243
14	Toilet Rebates	$ 4,000	Inflation	$ 4,088	$ 4,174	$ 4,261	$ 4,355	$ 4,451	$ 4,549	$ 4,649	$ 4,751	$ 4,856
15	Bad Debt Expense	$ 42,000	Calculated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Leak Adjustment (No Insurance)	$ 5,000	Inflation	$ 5,110	$ 5,217	$ 5,327	$ 5,444	$ 5,564	$ 5,686	$ 5,811	$ 5,939	$ 6,070
17	Dues & Memberships	$ 300	Inflation	$ 307	$ 313	$ 320	$ 327	$ 334	$ 341	$ 349	$ 356	$ 364
18	First Aid/Safety	$ 1,000	Inflation	$ 1,022	$ 1,043	$ 1,065	$ 1,089	$ 1,113	$ 1,137	$ 1,162	$ 1,188	$ 1,214
19	Janitor/Cleaning Supplies	$ 4,500	Inflation	$ 4,599	$ 4,696	$ 4,794	$ 4,900	$ 5,007	$ 5,118	$ 5,230	$ 5,345	$ 5,463
20	Office Supplies	$ 10,000	Inflation	$ 10,220	$ 10,435	$ 10,654	$ 10,888	$ 11,128	$ 11,372	$ 11,623	$ 11,878	$ 12,140
21	Postage	$ 150,000	Inflation	$ 153,300	$ 156,519	$ 159,806	$ 163,322	$ 166,915	$ 170,587	$ 174,340	$ 178,176	$ 182,095
22	Printing	$ 60,000	Inflation	$ 61,320	$ 62,608	$ 63,922	$ 65,329	$ 66,766	$ 68,235	$ 69,736	$ 71,270	$ 72,838
23	Training/Education	$ 7,000	Inflation	$ 7,154	$ 7,304	$ 7,458	$ 7,622	$ 7,789	$ 7,961	$ 8,136	$ 8,315	$ 8,498
24	Equipment	$ 1,500	ENR	$ 1,575	$ 1,653	$ 1,735	$ 1,821	$ 1,912	$ 2,007	$ 2,106	$ 2,211	$ 2,321
25	Special Events	$ 1,500	Inflation	$ 1,533	$ 1,565	$ 1,598	$ 1,633	$ 1,669	$ 1,706	$ 1,743	$ 1,782	$ 1,821
26	Telephones - Cell Phones	$ 1,200	Labor	$ 1,248	$ 1,298	$ 1,350	$ 1,404	$ 1,460	$ 1,518	$ 1,579	$ 1,642	$ 1,708
27	Travel Expenses	$ 4,000	Labor	$ 4,160	$ 4,326	$ 4,499	$ 4,679	$ 4,867	$ 5,061	$ 5,264	$ 5,474	$ 5,693
28	Utilities Gas	$ 1,000	Fuel	$ 1,063	$ 1,130	$ 1,200	$ 1,276	$ 1,356	$ 1,441	$ 1,532	$ 1,628	$ 1,730
29	Utilities Electricity	$ 7,000	Electric	$ 7,400	$ 7,824	$ 8,271	$ 8,744	$ 9,245	$ 9,773	$ 10,332	$ 10,923	$ 11,548
30	Total Customer Care	$ 1,815,762		$ 1,833,304	$ 1,894,261	$ 1,957,542	$ 2,024,129	$ 2,093,281	$ 2,165,107	$ 2,239,721	$ 2,317,246	$ 2,397,806
	Purchase of Water											
31	Purchase Of Water	$ 7,447,364	Calculated	$ 7,585,925	$ 6,443,700	$ 6,602,725	$ 6,765,400	$ 6,931,725	$ 7,107,200	$ 7,288,150	$ 7,481,900	$ 7,679,300
32	Total Purchase of Water	$ 7,447,364		$ 7,585,925	$ 6,443,700	$ 6,602,725	$ 6,765,400	$ 6,931,725	$ 7,107,200	$ 7,288,150	$ 7,481,900	$ 7,679,300

Table 7

Coweta County Water and Sewerage Authority
Calculation of Projected Operating Expenses

Line No.	Description	2024	Esc. Reference	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Fiscal Year Ending June 30,								
	Wastewater Operations											
33	Regular Payroll	$ 915,535	Labor	$ 952,156	$ 990,243	$ 1,029,852	$ 1,071,046	$ 1,113,888	$ 1,158,444	$ 1,204,782	$ 1,252,973	$ 1,303,092
34	Overtime	$ 82,142	Labor	$ 85,428	$ 88,845	$ 92,399	$ 96,095	$ 99,938	$ 103,936	$ 108,093	$ 112,417	$ 116,914
35	Fica	$ 69,018	Labor	$ 71,779	$ 74,650	$ 77,636	$ 80,741	$ 83,971	$ 87,330	$ 90,823	$ 94,456	$ 98,234
36	Medicare	$ 16,072	Labor	$ 16,715	$ 17,383	$ 18,079	$ 18,802	$ 19,554	$ 20,336	$ 21,150	$ 21,996	$ 22,875
37	Health Insurance	$ 318,028	Health	$ 337,110	$ 357,336	$ 378,776	$ 401,503	$ 425,593	$ 451,129	$ 478,197	$ 506,888	$ 537,302
38	Life / Ad & D / Disability	$ 9,864	Labor	$ 10,259	$ 10,669	$ 11,096	$ 11,539	$ 12,001	$ 12,481	$ 12,980	$ 13,500	$ 14,040
39	457B/401A	$ 49,994	Labor	$ 51,994	$ 54,074	$ 56,236	$ 58,486	$ 60,825	$ 63,258	$ 65,789	$ 68,420	$ 71,157
40	Uniforms	$ 6,590	Inflation	$ 6,735	$ 6,876	$ 7,021	$ 7,175	$ 7,333	$ 7,494	$ 7,659	$ 7,828	$ 8,000
41	Building Repair/Maint	$ 28,000	ENR	$ 29,392	$ 30,852	$ 32,386	$ 33,995	$ 35,685	$ 37,458	$ 39,320	$ 41,274	$ 43,326
42	Security Monitoring	$ 700	Inflation	$ 715	$ 730	$ 746	$ 762	$ 779	$ 796	$ 814	$ 831	$ 850
43	Chemicals	$ 145,000	Chem	$ 152,903	$ 161,236	$ 170,023	$ 179,289	$ 189,061	$ 199,364	$ 210,230	$ 221,687	$ 233,769
44	Prof. Services	$ 75,000	Inflation	$ 76,650	$ 78,260	$ 79,903	$ 81,661	$ 83,458	$ 85,294	$ 87,170	$ 89,088	$ 91,048
45	Diesel Fuel	$ 8,500	Fuel	$ 9,034	$ 9,601	$ 10,204	$ 10,845	$ 11,526	$ 12,250	$ 13,019	$ 13,837	$ 14,706
46	Dues & Memberships	$ 2,500	Inflation	$ 2,555	$ 2,609	$ 2,663	$ 2,722	$ 2,782	$ 2,843	$ 2,906	$ 2,970	$ 3,035
47	Woodstream	$ 72,000	Inflation	$ 73,584	$ 75,129	$ 76,707	$ 78,395	$ 80,119	$ 81,882	$ 83,683	$ 85,524	$ 87,406
48	Equipment Maint/Repair	$ 195,000	ENR	$ 204,692	$ 214,865	$ 225,543	$ 236,753	$ 248,520	$ 260,871	$ 273,836	$ 287,446	$ 301,732
49	Equipment Rental	$ 35,000	Inflation	$ 35,770	$ 36,521	$ 37,288	$ 38,108	$ 38,947	$ 39,804	$ 40,679	$ 41,574	$ 42,489
50	First Aid/Safety	$ 10,000	Inflation	$ 10,220	$ 10,435	$ 10,654	$ 10,888	$ 11,128	$ 11,372	$ 11,623	$ 11,878	$ 12,140
51	Gasoline	$ 18,000	Fuel	$ 19,130	$ 20,332	$ 21,609	$ 22,966	$ 24,408	$ 25,941	$ 27,570	$ 29,301	$ 31,141
52	Janitor/Cleaning Supplies	$ 4,200	Inflation	$ 4,292	$ 4,383	$ 4,475	$ 4,573	$ 4,674	$ 4,776	$ 4,882	$ 4,989	$ 5,099
53	Pre-Treatment	$ 18,000	Chem	$ 18,981	$ 20,015	$ 21,106	$ 22,257	$ 23,470	$ 24,749	$ 26,097	$ 27,520	$ 29,020
54	Lab Expenses & Supplies	$ 125,000	Chem	$ 131,813	$ 138,996	$ 146,572	$ 154,560	$ 162,983	$ 171,866	$ 181,233	$ 191,110	$ 201,525
55	Contracts	$ 23,000	Inflation	$ 23,506	$ 24,000	$ 24,504	$ 25,043	$ 25,594	$ 26,157	$ 26,732	$ 27,320	$ 27,921
56	Maintenance	$ 115,000	ENR	$ 120,716	$ 126,715	$ 133,013	$ 139,624	$ 146,563	$ 153,847	$ 161,493	$ 169,519	$ 177,945
57	Office Supplies	$ 5,000	Inflation	$ 5,110	$ 5,217	$ 5,327	$ 5,444	$ 5,564	$ 5,686	$ 5,811	$ 5,939	$ 6,070
58	Vehicle Maint/Repair	$ 8,000	ENR	$ 8,398	$ 8,815	$ 9,253	$ 9,713	$ 10,196	$ 10,702	$ 11,234	$ 11,793	$ 12,379
59	R & M Heavy Equipment	$ 3,000	ENR	$ 3,149	$ 3,306	$ 3,470	$ 3,642	$ 3,823	$ 4,013	$ 4,213	$ 4,422	$ 4,642
60	Training/Education	$ 15,500	Inflation	$ 15,841	$ 16,174	$ 16,513	$ 16,877	$ 17,248	$ 17,627	$ 18,015	$ 18,411	$ 18,817
61	Sludge Removal	$ 175,000	Inflation	$ 178,850	$ 182,606	$ 186,441	$ 190,542	$ 194,734	$ 199,018	$ 203,397	$ 207,871	$ 212,445
62	Tools, Equipment, & Machinery	$ 8,000	ENR	$ 8,398	$ 8,815	$ 9,253	$ 9,713	$ 10,196	$ 10,702	$ 11,234	$ 11,793	$ 12,379
63	Special Events	$ 800	Inflation	$ 818	$ 835	$ 852	$ 871	$ 890	$ 910	$ 930	$ 950	$ 971
64	Telephones - Cell Phones	$ 20,000	Labor	$ 20,800	$ 21,632	$ 22,497	$ 23,397	$ 24,333	$ 25,306	$ 26,319	$ 27,371	$ 28,466
65	Travel Expenses	$ 3,500	Labor	$ 3,640	$ 3,786	$ 3,937	$ 4,095	$ 4,258	$ 4,429	$ 4,606	$ 4,790	$ 4,982
66	Utilities Electricity	$ 320,000	Electric	$ 338,304	$ 357,655	$ 378,113	$ 399,741	$ 422,606	$ 446,779	$ 472,335	$ 499,352	$ 527,915
67	Development Fees	$ 120,000	Inflation	$ 122,640	$ 125,215	$ 127,845	$ 130,658	$ 133,532	$ 136,470	$ 139,472	$ 142,540	$ 145,676
68	Total Wastewater Operations	$ 3,020,943		$ 3,152,073	$ 3,288,809	$ 3,431,991	$ 3,582,520	$ 3,740,178	$ 3,905,322	$ 4,078,325	$ 4,259,581	$ 4,449,504

Table 7

Coweta County Water and Sewerage Authority
Calculation of Projected Operating Expenses

Line No.	Description	2024	Esc. Reference	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Fiscal Year Ending June 30,								
	Administration and Finance											
69	Regular Payroll	$ 1,395,011	Labor	$ 1,450,811	$ 1,508,844	$ 1,569,198	$ 1,631,966	$ 1,697,244	$ 1,765,134	$ 1,835,739	$ 1,909,169	$ 1,985,536
70	Overtime	$ 6,972	Labor	$ 7,251	$ 7,541	$ 7,843	$ 8,156	$ 8,483	$ 8,822	$ 9,175	$ 9,542	$ 9,923
71	Fica	$ 84,133	Labor	$ 87,498	$ 90,998	$ 94,638	$ 98,424	$ 102,361	$ 106,455	$ 110,713	$ 115,142	$ 119,747
72	Medicare	$ 19,676	Labor	$ 20,463	$ 21,282	$ 22,133	$ 23,018	$ 23,939	$ 24,896	$ 25,892	$ 26,928	$ 28,005
73	Health Insurance	$ 293,519	Health	$ 311,130	$ 329,798	$ 349,586	$ 370,561	$ 392,795	$ 416,362	$ 441,344	$ 467,825	$ 495,894
74	Flex Plan Contribution	$ 49,518	Labor	$ 51,499	$ 53,559	$ 55,701	$ 57,929	$ 60,246	$ 62,656	$ 65,162	$ 67,769	$ 70,480
75	Life / Ad & D / Disability	$ 43,063	Labor	$ 44,786	$ 46,577	$ 48,440	$ 50,378	$ 52,393	$ 54,488	$ 56,668	$ 58,935	$ 61,292
76	457B/401A	$ 160,819	Labor	$ 167,252	$ 173,942	$ 180,900	$ 188,135	$ 195,661	$ 203,487	$ 211,627	$ 220,092	$ 228,896
77	Workers Comp	$ 70,000	Labor	$ 72,800	$ 75,712	$ 78,740	$ 81,890	$ 85,166	$ 88,572	$ 92,115	$ 95,800	$ 99,632
78	Preemployment Drug Screen	$ 8,000	Labor	$ 8,320	$ 8,653	$ 8,999	$ 9,359	$ 9,733	$ 10,123	$ 10,527	$ 10,949	$ 11,386
79	Uniforms	$ 5,480	Inflation	$ 5,601	$ 5,718	$ 5,838	$ 5,967	$ 6,098	$ 6,232	$ 6,369	$ 6,509	$ 6,653
80	Advertising & Promotion	$ 7,500	Inflation	$ 7,665	$ 7,826	$ 7,990	$ 8,166	$ 8,346	$ 8,529	$ 8,717	$ 8,909	$ 9,105
81	Charitable Contributions	$ 25,000	Inflation	$ 25,550	$ 26,087	$ 26,634	$ 27,220	$ 27,819	$ 28,431	$ 29,057	$ 29,696	$ 30,349
82	Property & Casualty Insurance	$ 145,000	Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
83	Bank/Merchant Fees	$ 45,000	Inflation	$ 45,990	$ 46,956	$ 47,942	$ 48,997	$ 50,075	$ 51,176	$ 52,302	$ 53,453	$ 54,629
84	Directors' Fees	$ 30,000	Inflation	$ 30,660	$ 31,304	$ 31,961	$ 32,664	$ 33,383	$ 34,117	$ 34,868	$ 35,635	$ 36,419
85	Building Repair/Maint	$ 2,500	ENR	$ 2,624	$ 2,755	$ 2,892	$ 3,035	$ 3,186	$ 3,344	$ 3,511	$ 3,685	$ 3,868
86	Security Monitoring	$ 200	Inflation	$ 204	$ 209	$ 213	$ 218	$ 223	$ 227	$ 232	$ 238	$ 243
87	Prof. Services	$ 275,000	Inflation	$ 281,050	$ 286,952	$ 292,978	$ 299,424	$ 306,011	$ 312,743	$ 319,623	$ 326,655	$ 333,842
88	Dues & Memberships	$ 50,000	Inflation	$ 51,100	$ 52,173	$ 53,269	$ 54,441	$ 55,638	$ 56,862	$ 58,113	$ 59,392	$ 60,698
89	First Aid/Safety	$ 1,250	Inflation	$ 1,278	$ 1,304	$ 1,332	$ 1,361	$ 1,391	$ 1,422	$ 1,453	$ 1,485	$ 1,517
90	Gasoline	$ 3,500	Fuel	$ 3,720	$ 3,953	$ 4,202	$ 4,466	$ 4,746	$ 5,044	$ 5,361	$ 5,697	$ 6,055
91	Janitor/Cleaning Supplies	$ 5,000	Inflation	$ 5,110	$ 5,217	$ 5,327	$ 5,444	$ 5,564	$ 5,686	$ 5,811	$ 5,939	$ 6,070
92	Contracts	$ 3,000	Inflation	$ 3,066	$ 3,130	$ 3,196	$ 3,266	$ 3,338	$ 3,412	$ 3,487	$ 3,564	$ 3,642
93	Office Supplies	$ 10,000	Inflation	$ 10,220	$ 10,435	$ 10,654	$ 10,888	$ 11,128	$ 11,372	$ 11,623	$ 11,878	$ 12,140
94	Postage	$ 600	Inflation	$ 613	$ 626	$ 639	$ 653	$ 668	$ 682	$ 697	$ 713	$ 728
95	Repairs & Maintenance	$ 500	ENR	$ 525	$ 551	$ 578	$ 607	$ 637	$ 669	$ 702	$ 737	$ 774
96	Vehicle Maint/Repair	$ 3,000	ENR	$ 3,149	$ 3,306	$ 3,470	$ 3,642	$ 3,823	$ 4,013	$ 4,213	$ 4,422	$ 4,642
97	Training/Education	$ 34,000	Inflation	$ 34,748	$ 35,478	$ 36,223	$ 37,020	$ 37,834	$ 38,666	$ 39,517	$ 40,386	$ 41,275
98	Equipment	$ 500	ENR	$ 525	$ 551	$ 578	$ 607	$ 637	$ 669	$ 702	$ 737	$ 774
99	Special Events	$ 50,000	Inflation	$ 51,100	$ 52,173	$ 53,269	$ 54,441	$ 55,638	$ 56,862	$ 58,113	$ 59,392	$ 60,698
100	Meals & Entertainment	$ 2,000	Inflation	$ 2,044	$ 2,087	$ 2,131	$ 2,178	$ 2,226	$ 2,274	$ 2,325	$ 2,376	$ 2,428
101	Subscript Book/Journals	$ 200	Labor	$ 208	$ 216	$ 225	$ 234	$ 243	$ 253	$ 263	$ 274	$ 285
102	Telephones - Cell Phones	$ 18,000	Labor	$ 18,720	$ 19,469	$ 20,248	$ 21,057	$ 21,900	$ 22,776	$ 23,687	$ 24,634	$ 25,620
103	Travel Expenses	$ 6,000	Labor	$ 6,240	$ 6,490	$ 6,749	$ 7,019	$ 7,300	$ 7,592	$ 7,896	$ 8,211	$ 8,540
104	Utilities Gas	$ 1,250	Fuel	$ 1,329	$ 1,412	$ 1,501	$ 1,595	$ 1,695	$ 1,801	$ 1,915	$ 2,035	$ 2,163
105	Utilities Electricity	$ 10,000	Electric	$ 10,572	$ 11,177	$ 11,816	$ 12,492	$ 13,206	$ 13,962	$ 14,760	$ 15,605	$ 16,497
106	Total Administration and Finance	$ 2,865,191		$ 2,825,420	$ 2,934,458	$ 3,048,031	$ 3,166,917	$ 3,290,773	$ 3,419,817	$ 3,554,281	$ 3,694,406	$ 3,840,444

Table 7

Coweta County Water and Sewerage Authority
Calculation of Projected Operating Expenses

Line No.	Description	2024	Esc. Reference	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Fiscal Year Ending June 30,								
	Infrastructure											
107	Regular Payroll	$ 1,888,093	Labor	$ 1,963,617	$ 2,042,161	$ 2,123,848	$ 2,208,802	$ 2,297,154	$ 2,389,040	$ 2,484,602	$ 2,583,986	$ 2,687,345
108	Overtime	$ 106,771	Labor	$ 111,042	$ 115,484	$ 120,103	$ 124,907	$ 129,903	$ 135,099	$ 140,503	$ 146,123	$ 151,968
109	Fica	$ 124,611	Labor	$ 129,595	$ 134,779	$ 140,170	$ 145,777	$ 151,608	$ 157,673	$ 163,980	$ 170,539	$ 177,360
110	Medicare	$ 29,143	Labor	$ 30,309	$ 31,521	$ 32,782	$ 34,093	$ 35,457	$ 36,875	$ 38,350	$ 39,884	$ 41,480
111	Health Insurance	$ 574,452	Health	$ 608,919	$ 645,454	$ 684,182	$ 725,232	$ 768,746	$ 814,871	$ 863,763	$ 915,589	$ 970,525
112	Life / Ad & D / Disability	$ 22,528	Labor	$ 23,429	$ 24,366	$ 25,341	$ 26,355	$ 27,409	$ 28,505	$ 29,645	$ 30,831	$ 32,064
113	457B/401A	$ 149,434	Labor	$ 155,411	$ 161,628	$ 168,093	$ 174,817	$ 181,809	$ 189,082	$ 196,645	$ 204,511	$ 212,691
114	Uniforms	$ 15,050	Inflation	$ 15,381	$ 15,704	$ 16,034	$ 16,387	$ 16,747	$ 17,116	$ 17,492	$ 17,877	$ 18,270
115	Building Repair/Maint	$ 15,000	ENR	$ 15,746	$ 16,528	$ 17,349	$ 18,212	$ 19,117	$ 20,067	$ 21,064	$ 22,111	$ 23,210
116	Security Monitoring	$ 500	Inflation	$ 511	$ 522	$ 533	$ 544	$ 556	$ 569	$ 581	$ 594	$ 607
117	Diesel Fuel	$ 100,000	Fuel	$ 106,280	$ 112,954	$ 120,048	$ 127,587	$ 135,599	$ 144,115	$ 153,165	$ 162,784	$ 173,007
118	Dues & Memberships	$ 1,000	Inflation	$ 1,022	$ 1,043	$ 1,065	$ 1,089	$ 1,113	$ 1,137	$ 1,162	$ 1,188	$ 1,214
119	Repairs - Fire Hydrants	$ 20,000	ENR	$ 20,994	$ 22,037	$ 23,133	$ 24,282	$ 25,489	$ 26,756	$ 28,086	$ 29,482	$ 30,947
120	Equipment Maint/Repair	$ 20,000	ENR	$ 20,994	$ 22,037	$ 23,133	$ 24,282	$ 25,489	$ 26,756	$ 28,086	$ 29,482	$ 30,947
121	Equipment Rental	$ 3,000	Inflation	$ 3,066	$ 3,130	$ 3,196	$ 3,266	$ 3,338	$ 3,412	$ 3,487	$ 3,564	$ 3,642
122	First Aid/Safety	$ 3,500	Inflation	$ 3,577	$ 3,652	$ 3,729	$ 3,811	$ 3,895	$ 3,980	$ 4,068	$ 4,157	$ 4,249
123	Gasoline	$ 40,000	Fuel	$ 42,512	$ 45,182	$ 48,019	$ 51,035	$ 54,240	$ 57,646	$ 61,266	$ 65,114	$ 69,203
124	Janitor/Cleaning Supplies	$ 7,500	Inflation	$ 7,665	$ 7,826	$ 7,990	$ 8,166	$ 8,346	$ 8,529	$ 8,717	$ 8,909	$ 9,105
125	Office Supplies	$ 3,500	Inflation	$ 3,577	$ 3,652	$ 3,729	$ 3,811	$ 3,895	$ 3,980	$ 4,068	$ 4,157	$ 4,249
126	Oils & Greases	$ 5,000	Inflation	$ 5,110	$ 5,217	$ 5,327	$ 5,444	$ 5,564	$ 5,686	$ 5,811	$ 5,939	$ 6,070
127	Postage	$ 400	Inflation	$ 409	$ 417	$ 426	$ 436	$ 445	$ 455	$ 465	$ 475	$ 486
128	Vehicle Maint/Repair	$ 25,000	ENR	$ 26,243	$ 27,547	$ 28,916	$ 30,353	$ 31,861	$ 33,445	$ 35,107	$ 36,852	$ 38,684
129	R & M Heavy Equipment	$ 15,000	ENR	$ 15,746	$ 16,528	$ 17,349	$ 18,212	$ 19,117	$ 20,067	$ 21,064	$ 22,111	$ 23,210
130	R & M Tractor/Trailer	$ 5,000	ENR	$ 5,249	$ 5,509	$ 5,783	$ 6,071	$ 6,372	$ 6,689	$ 7,021	$ 7,370	$ 7,737
131	Road Signs	$ 500	ENR	$ 525	$ 551	$ 578	$ 607	$ 637	$ 669	$ 702	$ 737	$ 774
132	Service Line - Repairs	$ 95,000	ENR	$ 99,722	$ 104,678	$ 109,880	$ 115,341	$ 121,074	$ 127,091	$ 133,407	$ 140,038	$ 146,998
133	Main Line - Repairs	$ 70,000	ENR	$ 73,479	$ 77,131	$ 80,964	$ 84,988	$ 89,212	$ 93,646	$ 98,300	$ 103,186	$ 108,314
134	Service Lines	$ 300,000	ENR	$ 314,910	$ 330,561	$ 346,990	$ 364,235	$ 382,338	$ 401,340	$ 421,287	$ 442,225	$ 464,203
135	Main Line Repairs - Collections	$ 20,000	ENR	$ 20,994	$ 22,037	$ 23,133	$ 24,282	$ 25,489	$ 26,756	$ 28,086	$ 29,482	$ 30,947
136	Training/Education	$ 7,500	Inflation	$ 7,665	$ 7,826	$ 7,990	$ 8,166	$ 8,346	$ 8,529	$ 8,717	$ 8,909	$ 9,105
137	Landscape	$ 15,000	Inflation	$ 15,330	$ 15,652	$ 15,981	$ 16,332	$ 16,692	$ 17,059	$ 17,434	$ 17,818	$ 18,210
138	Tools, Equipment, & Machinery	$ 45,000	Inflation	$ 45,990	$ 46,956	$ 47,942	$ 48,997	$ 50,075	$ 51,176	$ 52,302	$ 53,453	$ 54,629
139	Equipment	$ 10,000	ENR	$ 10,497	$ 11,019	$ 11,566	$ 12,141	$ 12,745	$ 13,378	$ 14,043	$ 14,741	$ 15,473
140	Special Events	$ 2,500	ENR	$ 2,624	$ 2,755	$ 2,892	$ 3,035	$ 3,186	$ 3,344	$ 3,511	$ 3,685	$ 3,868
141	Telephones - Cell Phones	$ 30,000	Labor	$ 31,200	$ 32,448	$ 33,746	$ 35,096	$ 36,500	$ 37,960	$ 39,478	$ 41,057	$ 42,699
142	Tires & Tubes	$ 20,000	Labor	$ 20,800	$ 21,632	$ 22,497	$ 23,397	$ 24,333	$ 25,306	$ 26,319	$ 27,371	$ 28,466
143	Tires & Tubes-Heavy Equip	$ 5,000	Inflation	$ 5,110	$ 5,217	$ 5,327	$ 5,444	$ 5,564	$ 5,686	$ 5,811	$ 5,939	$ 6,070
144	Travel Expenses	$ 3,000	Inflation	$ 3,066	$ 3,130	$ 3,196	$ 3,266	$ 3,338	$ 3,412	$ 3,487	$ 3,564	$ 3,642
145	Utility Damages & Repairs	$ 5,000	Labor	$ 5,200	$ 5,408	$ 5,624	$ 5,849	$ 6,083	$ 6,327	$ 6,580	$ 6,843	$ 7,117
146	Utilities Gas	$ 3,000	ENR	$ 3,149	$ 3,306	$ 3,470	$ 3,642	$ 3,823	$ 4,013	$ 4,213	$ 4,422	$ 4,642
147	Utilities Electricity	$ 15,000	Fuel	$ 15,942	$ 16,943	$ 18,007	$ 19,138	$ 20,340	$ 21,617	$ 22,975	$ 24,418	$ 25,951
148	Utilities Sanitation	$ 1,000	Electric ENR	$ 1,057	$ 1,118	$ 1,182	$ 1,249	$ 1,321	$ 1,396	$ 1,476	$ 1,560	$ 1,650
149	Total Infrastructure	$ 3,821,982		$ 3,993,662	$ 4,173,248	$ 4,361,243	$ 4,558,178	$ 4,764,365	$ 4,980,257	$ 5,206,327	$ 5,443,076	$ 5,691,026

Table 7

Coweta County Water and Sewerage Authority
Calculation of Projected Operating Expenses

Line No.	Description	2024	Esc. Reference	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Fiscal Year Ending June 30,								
	BT Browth Water Treatment Plant											
150	Regular Payroll	$ 980,760	Labor	$ 1,019,990	$ 1,060,790	$ 1,103,222	$ 1,147,350	$ 1,193,245	$ 1,240,974	$ 1,290,613	$ 1,342,238	$ 1,395,927
151	Overtime	$ 95,338	Labor	$ 99,152	$ 103,118	$ 107,242	$ 111,532	$ 115,993	$ 120,633	$ 125,458	$ 130,477	$ 135,696
152	Fica	$ 71,889	Labor	$ 74,765	$ 77,755	$ 80,865	$ 84,100	$ 87,464	$ 90,963	$ 94,601	$ 98,385	$ 102,320
153	Medicare	$ 16,771	Labor	$ 17,442	$ 18,140	$ 18,865	$ 19,620	$ 20,404	$ 21,221	$ 22,069	$ 22,952	$ 23,870
154	Health Insurance	$ 306,716	Health	$ 325,119	$ 344,626	$ 365,304	$ 387,222	$ 410,455	$ 435,083	$ 461,187	$ 488,859	$ 518,190
155	Life / Ad & D / Disability	$ 10,349	Labor	$ 10,763	$ 11,193	$ 11,641	$ 12,107	$ 12,591	$ 13,095	$ 13,619	$ 14,163	$ 14,730
156	457B/401A	$ 59,696	Labor	$ 62,084	$ 64,567	$ 67,150	$ 69,836	$ 72,629	$ 75,534	$ 78,556	$ 81,698	$ 84,966
157	Uniforms	$ 7,210	Inflation	$ 7,369	$ 7,523	$ 7,681	$ 7,850	$ 8,023	$ 8,200	$ 8,380	$ 8,564	$ 8,753
158	Building Repair/Maint	$ 75,000	ENR	$ 78,728	$ 82,640	$ 86,747	$ 91,059	$ 95,584	$ 100,335	$ 105,322	$ 110,556	$ 116,051
159	Security Monitoring	$ 1,875	Inflation	$ 1,916	$ 1,956	$ 1,998	$ 2,042	$ 2,086	$ 2,132	$ 2,179	$ 2,227	$ 2,276
160	Chemicals	$ 502,500	Chem	$ 529,886	$ 558,765	$ 589,218	$ 621,330	$ 655,193	$ 690,901	$ 728,555	$ 768,261	$ 810,131
161	Prof. Services	$ 80,000	Inflation	$ 81,760	$ 83,477	$ 85,230	$ 87,105	$ 89,021	$ 90,980	$ 92,981	$ 95,027	$ 97,118
162	Diesel Fuel	$ 6,000	Fuel	$ 6,377	$ 6,777	$ 7,203	$ 7,655	$ 8,136	$ 8,647	$ 9,190	$ 9,767	$ 10,380
163	Dues & Memberships	$ 3,500	Inflation	$ 3,577	$ 3,652	$ 3,729	$ 3,811	$ 3,895	$ 3,980	$ 4,068	$ 4,157	$ 4,249
164	Equipment Maint/Repair	$ 185,000	ENR	$ 194,195	$ 203,846	$ 213,977	$ 224,612	$ 235,775	$ 247,493	$ 259,793	$ 272,705	$ 286,259
165	Equipment Rental	$ 1,000	Inflation	$ 1,022	$ 1,043	$ 1,065	$ 1,089	$ 1,113	$ 1,137	$ 1,162	$ 1,188	$ 1,214
166	First Aid/Safety	$ 7,500	Inflation	$ 7,665	$ 7,826	$ 7,990	$ 8,166	$ 8,346	$ 8,529	$ 8,717	$ 8,909	$ 9,105
167	Gasoline	$ 6,000	Fuel	$ 6,377	$ 6,777	$ 7,203	$ 7,655	$ 8,136	$ 8,647	$ 9,190	$ 9,767	$ 10,380
168	Janitor/Cleaning Supplies	$ 3,000	Inflation	$ 3,066	$ 3,130	$ 3,196	$ 3,266	$ 3,338	$ 3,412	$ 3,487	$ 3,564	$ 3,642
169	Lab Expenses & Supplies	$ 175,000	Chem	$ 184,538	$ 194,595	$ 205,200	$ 216,384	$ 228,177	$ 240,612	$ 253,726	$ 267,554	$ 282,135
170	Contracts	$ 75,000	Inflation	$ 76,650	$ 78,260	$ 79,903	$ 81,661	$ 83,458	$ 85,294	$ 87,170	$ 89,088	$ 91,048
171	Maintenance	$ 30,000	ENR	$ 31,491	$ 33,056	$ 34,699	$ 36,424	$ 38,234	$ 40,134	$ 42,129	$ 44,222	$ 46,420
172	Tank Maintenance	$ 150,000	ENR	$ 157,455	$ 165,281	$ 173,495	$ 182,118	$ 191,169	$ 200,670	$ 210,643	$ 221,112	$ 232,102
173	Office Supplies	$ 5,000	Inflation	$ 5,110	$ 5,217	$ 5,327	$ 5,444	$ 5,564	$ 5,686	$ 5,811	$ 5,939	$ 6,070
174	Postage	$ 4,000	Inflation	$ 4,088	$ 4,174	$ 4,261	$ 4,355	$ 4,451	$ 4,549	$ 4,649	$ 4,751	$ 4,856
175	Printing	$ 1,000	Inflation	$ 1,022	$ 1,043	$ 1,065	$ 1,089	$ 1,113	$ 1,137	$ 1,162	$ 1,188	$ 1,214
176	Vehicle Maint/Repair	$ 3,000	ENR	$ 3,149	$ 3,306	$ 3,470	$ 3,642	$ 3,823	$ 4,013	$ 4,213	$ 4,422	$ 4,642
177	Training/Education	$ 17,500	Inflation	$ 17,885	$ 18,261	$ 18,644	$ 19,054	$ 19,473	$ 19,902	$ 20,340	$ 20,787	$ 21,244
178	Tools, Equipment, & Machinery	$ 10,000	Inflation	$ 10,220	$ 10,435	$ 10,654	$ 10,888	$ 11,128	$ 11,372	$ 11,623	$ 11,878	$ 12,140
179	Special Events	$ 1,000	ENR	$ 1,050	$ 1,102	$ 1,157	$ 1,214	$ 1,274	$ 1,338	$ 1,404	$ 1,474	$ 1,547
180	Telephones - Cell Phones	$ 20,000	Labor	$ 20,800	$ 21,632	$ 22,497	$ 23,397	$ 24,333	$ 25,306	$ 26,319	$ 27,371	$ 28,466
181	Travel Expenses	$ 5,200	Inflation	$ 5,314	$ 5,426	$ 5,540	$ 5,662	$ 5,786	$ 5,914	$ 6,044	$ 6,177	$ 6,313
182	Utilities Electricity	$ 627,000	Fuel	$ 666,376	$ 708,224	$ 752,700	$ 799,970	$ 850,208	$ 903,601	$ 960,347	$ 1,020,657	$ 1,084,754
183	Phase 1 Chattahouchee Main - Incremental OpEx	$ -	Inflation	$ -	$ -	$ 130,402	$ 133,271	$ 136,203	$ 139,199	$ 142,262	$ 145,391	$ 148,590
184	Phase 2 Chattahouchee Main - Incremental OpEx	$ -	Inflation	$ -	$ -	$ 91,281	$ 93,290	$ 95,342	$ 97,439	$ 99,583	$ 101,774	$ 104,013
185	Total BT Browth Water Treatment Plant	$ 3,543,804		$ 3,716,398	$ 3,897,614	$ 4,309,823	$ 4,515,269	$ 4,731,164	$ 4,958,063	$ 5,196,552	$ 5,447,251	$ 5,710,812

Table 7

Coweta County Water and Sewerage Authority
Calculation of Projected Operating Expenses

Line No.	Description	2024	Esc. Reference	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Fiscal Year Ending June 30,								
	Engineering											
186	Regular Payroll	$ 386,503	Labor	$ 401,963	$ 418,042	$ 434,763	$ 452,154	$ 470,240	$ 489,050	$ 508,612	$ 528,956	$ 550,114
187	Overtime	$ 2,283	Labor	$ 2,374	$ 2,469	$ 2,568	$ 2,671	$ 2,778	$ 2,889	$ 3,004	$ 3,124	$ 3,249
188	Fica	$ 26,184	Labor	$ 27,231	$ 28,321	$ 29,453	$ 30,632	$ 31,857	$ 33,131	$ 34,456	$ 35,835	$ 37,268
189	Medicare	$ 6,110	Labor	$ 6,354	$ 6,609	$ 6,873	$ 7,148	$ 7,434	$ 7,731	$ 8,040	$ 8,362	$ 8,696
190	Health Insurance	$ 93,450	Health	$ 99,057	$ 105,000	$ 111,300	$ 117,978	$ 125,057	$ 132,561	$ 140,514	$ 148,945	$ 157,882
191	Life / Ad & D / Disability	$ 4,704	Labor	$ 4,892	$ 5,088	$ 5,291	$ 5,503	$ 5,723	$ 5,952	$ 6,190	$ 6,438	$ 6,695
192	457B/401A	$ 25,774	Labor	$ 26,805	$ 27,877	$ 28,992	$ 30,152	$ 31,358	$ 32,612	$ 33,917	$ 35,273	$ 36,684
193	Uniforms	$ 2,440	Inflation	$ 2,494	$ 2,546	$ 2,600	$ 2,657	$ 2,715	$ 2,775	$ 2,836	$ 2,898	$ 2,962
194	Building Repair/Maint	$ 500	ENR	$ 525	$ 551	$ 578	$ 607	$ 637	$ 669	$ 702	$ 737	$ 774
195	Security Monitoring	$ 100	Inflation	$ 102	$ 104	$ 107	$ 109	$ 111	$ 114	$ 116	$ 119	$ 121
196	Prof. Services	$ 100	Inflation	$ 102	$ 104	$ 107	$ 109	$ 111	$ 114	$ 116	$ 119	$ 121
197	Dues & Memberships	$ 400	Inflation	$ 409	$ 417	$ 426	$ 436	$ 445	$ 455	$ 465	$ 475	$ 486
198	Easements	$ 500	Inflation	$ 511	$ 522	$ 533	$ 544	$ 556	$ 569	$ 581	$ 594	$ 607
199	Equipment Maint/Repair	$ 2,000	ENR	$ 2,099	$ 2,204	$ 2,313	$ 2,428	$ 2,549	$ 2,676	$ 2,809	$ 2,948	$ 3,095
200	First Aid/Safety	$ 500	Inflation	$ 511	$ 522	$ 533	$ 544	$ 556	$ 569	$ 581	$ 594	$ 607
201	Gasoline	$ 9,000	Fuel	$ 9,565	$ 10,166	$ 10,804	$ 11,483	$ 12,204	$ 12,970	$ 13,785	$ 14,651	$ 15,571
202	Janitor/Cleaning Supplies	$ 1,500	Inflation	$ 1,533	$ 1,565	$ 1,598	$ 1,633	$ 1,669	$ 1,706	$ 1,743	$ 1,782	$ 1,821
203	Contracts	$ 2,000	Inflation	$ 2,044	$ 2,087	$ 2,131	$ 2,178	$ 2,226	$ 2,274	$ 2,325	$ 2,376	$ 2,428
204	Office Supplies	$ 1,500	Inflation	$ 1,533	$ 1,565	$ 1,598	$ 1,633	$ 1,669	$ 1,706	$ 1,743	$ 1,782	$ 1,821
205	Vehicle Maint/Repair	$ 4,000	ENR	$ 4,199	$ 4,407	$ 4,627	$ 4,856	$ 5,098	$ 5,351	$ 5,617	$ 5,896	$ 6,189
206	Training/Education	$ 2,500	Inflation	$ 2,555	$ 2,609	$ 2,663	$ 2,722	$ 2,782	$ 2,843	$ 2,906	$ 2,970	$ 3,035
207	Tools, Equipment, & Machinery	$ 1,000	Inflation	$ 1,022	$ 1,043	$ 1,065	$ 1,089	$ 1,113	$ 1,137	$ 1,162	$ 1,188	$ 1,214
208	Equipment	$ 2,000	ENR	$ 2,099	$ 2,204	$ 2,313	$ 2,428	$ 2,549	$ 2,676	$ 2,809	$ 2,948	$ 3,095
209	Special Events	$ 750	ENR	$ 787	$ 826	$ 867	$ 911	$ 956	$ 1,003	$ 1,053	$ 1,106	$ 1,161
210	Subscript Book/Journals	$ 750	Inflation	$ 767	$ 783	$ 799	$ 817	$ 835	$ 853	$ 872	$ 891	$ 910
211	Telephones - Cell Phones	$ 6,000	Labor	$ 6,240	$ 6,490	$ 6,749	$ 7,019	$ 7,300	$ 7,592	$ 7,896	$ 8,211	$ 8,540
212	Travel Expenses	$ 500	Inflation	$ 511	$ 522	$ 533	$ 544	$ 556	$ 569	$ 581	$ 594	$ 607
213	Utilities Gas	$ 300	ENR	$ 315	$ 331	$ 347	$ 364	$ 382	$ 401	$ 421	$ 442	$ 464
214	Utilities Electricity	$ 3,000	Fuel	$ 3,188	$ 3,389	$ 3,601	$ 3,828	$ 4,068	$ 4,323	$ 4,595	$ 4,884	$ 5,190
			ENR									
215	Total Engineering	$ 586,348		$ 611,789	$ 638,362	$ 666,134	$ 695,177	$ 725,535	$ 757,270	$ 790,448	$ 825,137	$ 861,408

Table 7

Coweta County Water and Sewerage Authority
Calculation of Projected Operating Expenses

Line No.	Description	2024	Esc. Reference	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Fiscal Year Ending June 30,								
	Cross Connection / Backflow											
216	Regular Payroll	$ 695,027	Labor	$ 722,828	$ 751,741	$ 781,811	$ 813,083	$ 845,607	$ 879,431	$ 914,608	$ 951,192	$ 989,240
217	Overtime	$ 9,473	Labor	$ 9,852	$ 10,246	$ 10,656	$ 11,082	$ 11,525	$ 11,986	$ 12,466	$ 12,964	$ 13,483
218	Fica	$ 48,082	Labor	$ 50,005	$ 52,005	$ 54,086	$ 56,249	$ 58,499	$ 60,839	$ 63,273	$ 65,804	$ 68,436
219	Medicare	$ 11,218	Labor	$ 11,667	$ 12,133	$ 12,619	$ 13,123	$ 13,648	$ 14,194	$ 14,762	$ 15,353	$ 15,967
220	Health Insurance	$ 242,887	Health	$ 257,460	$ 272,908	$ 289,282	$ 306,639	$ 325,038	$ 344,540	$ 365,212	$ 387,125	$ 410,352
221	Life / Ad & D / Disability	$ 8,555	Labor	$ 8,897	$ 9,253	$ 9,623	$ 10,008	$ 10,408	$ 10,825	$ 11,258	$ 11,708	$ 12,176
222	457B/401A	$ 48,813	Labor	$ 50,766	$ 52,796	$ 54,908	$ 57,104	$ 59,388	$ 61,764	$ 64,235	$ 66,804	$ 69,476
223	Uniforms	$ 5,900	Inflation	$ 6,030	$ 6,156	$ 6,286	$ 6,424	$ 6,565	$ 6,710	$ 6,857	$ 7,008	$ 7,162
224	Building Repair/Maint	$ 1,000	ENR	$ 1,050	$ 1,102	$ 1,157	$ 1,214	$ 1,274	$ 1,338	$ 1,404	$ 1,474	$ 1,547
225	Security Monitoring	$ 200	Inflation	$ 204	$ 209	$ 213	$ 218	$ 223	$ 227	$ 232	$ 238	$ 243
226	Dues & Memberships	$ 750	Inflation	$ 767	$ 783	$ 799	$ 817	$ 835	$ 853	$ 872	$ 891	$ 910
227	Equipment Maint/Repair	$ 1,500	ENR	$ 1,575	$ 1,653	$ 1,735	$ 1,821	$ 1,912	$ 2,007	$ 2,106	$ 2,211	$ 2,321
228	First Aid/Safety	$ 1,000	Inflation	$ 1,022	$ 1,043	$ 1,065	$ 1,089	$ 1,113	$ 1,137	$ 1,162	$ 1,188	$ 1,214
229	Gasoline	$ 29,000	Fuel	$ 30,821	$ 32,757	$ 34,814	$ 37,000	$ 39,324	$ 41,793	$ 44,418	$ 47,207	$ 50,172
230	Janitor/Cleaning Supplies	$ 3,500	Inflation	$ 3,577	$ 3,652	$ 3,729	$ 3,811	$ 3,895	$ 3,980	$ 4,068	$ 4,157	$ 4,249
231	Office Supplies	$ 2,500	Inflation	$ 2,555	$ 2,609	$ 2,663	$ 2,722	$ 2,782	$ 2,843	$ 2,906	$ 2,970	$ 3,035
232	Postage	$ 4,500	Inflation	$ 4,599	$ 4,696	$ 4,794	$ 4,900	$ 5,007	$ 5,118	$ 5,230	$ 5,345	$ 5,463
233	Printing	$ 500	Inflation	$ 511	$ 522	$ 533	$ 544	$ 556	$ 569	$ 581	$ 594	$ 607
234	Vehicle Maint/Repair	$ 6,000	ENR	$ 6,298	$ 6,611	$ 6,940	$ 7,285	$ 7,647	$ 8,027	$ 8,426	$ 8,844	$ 9,284
235	Training/Education	$ 5,000	Inflation	$ 5,110	$ 5,217	$ 5,327	$ 5,444	$ 5,564	$ 5,686	$ 5,811	$ 5,939	$ 6,070
236	Paint And Flagging	$ 12,500	Inflation	$ 12,775	$ 13,043	$ 13,317	$ 13,610	$ 13,910	$ 14,216	$ 14,528	$ 14,848	$ 15,175
237	Tools, Equipment, & Machinery	$ 15,000	Inflation	$ 15,330	$ 15,652	$ 15,981	$ 16,332	$ 16,692	$ 17,059	$ 17,434	$ 17,818	$ 18,210
238	Equipment	$ 1,000	ENR	$ 1,050	$ 1,102	$ 1,157	$ 1,214	$ 1,274	$ 1,338	$ 1,404	$ 1,474	$ 1,547
239	Special Events	$ 1,500	ENR	$ 1,575	$ 1,653	$ 1,735	$ 1,821	$ 1,912	$ 2,007	$ 2,106	$ 2,211	$ 2,321
240	Telephones - Cell Phones	$ 10,800	Labor	$ 11,232	$ 11,681	$ 12,149	$ 12,634	$ 13,140	$ 13,665	$ 14,212	$ 14,781	$ 15,372
241	Travel Expenses	$ 2,000	Inflation	$ 2,044	$ 2,087	$ 2,131	$ 2,178	$ 2,226	$ 2,274	$ 2,325	$ 2,376	$ 2,428
242	Utilities Gas	$ 1,000	ENR	$ 1,050	$ 1,102	$ 1,157	$ 1,214	$ 1,274	$ 1,338	$ 1,404	$ 1,474	$ 1,547
243	Utilities Electricity	$ 7,500	Fuel	$ 7,971	$ 8,472	$ 9,004	$ 9,569	$ 10,170	$ 10,809	$ 11,487	$ 12,209	$ 12,976
			ENR									
244	Total Cross Connection / Backflow	$ 1,176,705		$ 1,228,619	$ 1,282,884	$ 1,339,668	$ 1,399,151	$ 1,461,407	$ 1,526,573	$ 1,594,789	$ 1,666,207	$ 1,740,983

Table 7

Coweta County Water and Sewerage Authority
Calculation of Projected Operating Expenses

Line No.	Description	2024	Esc. Reference	Fiscal Year Ending June 30, 2025	2026	2027	2028	2029	2030	2031	2032	2033
	Maintenance											
245	Regular Payroll	$ 462,259	Labor	$ 480,749	$ 499,979	$ 519,979	$ 540,778	$ 562,409	$ 584,905	$ 608,301	$ 632,633	$ 657,939
246	Overtime	$ 23,471	Labor	$ 24,410	$ 25,386	$ 26,402	$ 27,458	$ 28,556	$ 29,698	$ 30,886	$ 32,122	$ 33,407
247	Fica	$ 30,170	Labor	$ 31,377	$ 32,632	$ 33,937	$ 35,295	$ 36,706	$ 38,175	$ 39,702	$ 41,290	$ 42,941
248	Medicare	$ 7,042	Labor	$ 7,324	$ 7,617	$ 7,921	$ 8,238	$ 8,568	$ 8,910	$ 9,267	$ 9,637	$ 10,023
249	Health Insurance	$ 183,593	Health	$ 194,609	$ 206,285	$ 218,662	$ 231,782	$ 245,689	$ 260,430	$ 276,056	$ 292,619	$ 310,177
250	Life / Ad & D / Disability	$ 5,256	Labor	$ 5,466	$ 5,685	$ 5,912	$ 6,149	$ 6,395	$ 6,651	$ 6,917	$ 7,193	$ 7,481
251	457B/401A	$ 23,905	Labor	$ 24,861	$ 25,856	$ 26,890	$ 27,965	$ 29,084	$ 30,247	$ 31,457	$ 32,716	$ 34,024
252	Uniforms	$ 3,060	Inflation	$ 3,127	$ 3,193	$ 3,260	$ 3,332	$ 3,405	$ 3,480	$ 3,557	$ 3,635	$ 3,715
253	Diesel Fuel	$ 11,000	Fuel	$ 11,691	$ 12,425	$ 13,205	$ 14,035	$ 14,916	$ 15,853	$ 16,848	$ 17,906	$ 19,031
254	Dues & Memberships	$ 100	Inflation	$ 102	$ 104	$ 107	$ 109	$ 111	$ 114	$ 116	$ 119	$ 121
255	Equipment Maint/Repair	$ 10,000	ENR	$ 10,497	$ 11,019	$ 11,566	$ 12,141	$ 12,745	$ 13,378	$ 14,043	$ 14,741	$ 15,473
256	First Aid/Safety	$ 200	Inflation	$ 204	$ 209	$ 213	$ 218	$ 223	$ 227	$ 232	$ 238	$ 243
257	Gasoline	$ 10,000	Fuel	$ 10,628	$ 11,295	$ 12,005	$ 12,759	$ 13,560	$ 14,412	$ 15,317	$ 16,278	$ 17,301
258	Office Supplies	$ 500	Inflation	$ 511	$ 522	$ 533	$ 544	$ 556	$ 569	$ 581	$ 594	$ 607
259	Vehicle Maint/Repair	$ 6,000	ENR	$ 6,298	$ 6,611	$ 6,940	$ 7,285	$ 7,647	$ 8,027	$ 8,426	$ 8,844	$ 9,284
260	Training/Education	$ 3,000	Inflation	$ 3,066	$ 3,130	$ 3,196	$ 3,266	$ 3,338	$ 3,412	$ 3,487	$ 3,564	$ 3,642
261	Tools, Equipment, & Machinery	$ 11,000	Inflation	$ 11,242	$ 11,478	$ 11,719	$ 11,977	$ 12,240	$ 12,510	$ 12,785	$ 13,066	$ 13,354
262	Special Events	$ 750	ENR	$ 787	$ 826	$ 867	$ 911	$ 956	$ 1,003	$ 1,053	$ 1,106	$ 1,161
263	Telephones - Cell Phones	$ 5,250	Labor	$ 5,460	$ 5,678	$ 5,906	$ 6,142	$ 6,387	$ 6,643	$ 6,909	$ 7,185	$ 7,472
264	Travel Expenses	$ 250	Inflation	$ 256	$ 261	$ 266	$ 272	$ 278	$ 284	$ 291	$ 297	$ 303
			ENR									
265	Total Maintenance	$ 796,806		$ 832,665	$ 870,192	$ 909,486	$ 950,654	$ 993,769	$ 1,038,927	$ 1,086,230	$ 1,135,783	$ 1,187,698
	Information Technology											
266	Communication/Email/Internet	$ 53,975	Inflation	$ 55,162	$ 56,321	$ 57,504	$ 58,769	$ 60,062	$ 61,383	$ 62,733	$ 64,114	$ 65,524
267	Computer Software	$ 492,427	Inflation	$ 503,260	$ 513,829	$ 524,619	$ 536,161	$ 547,956	$ 560,011	$ 572,332	$ 584,923	$ 597,791
268	Computer Hardware	$ 136,795	Inflation	$ 139,804	$ 142,740	$ 145,738	$ 148,944	$ 152,221	$ 155,570	$ 158,992	$ 162,490	$ 166,065
269	Dues & Memberships	$ 1,000	Inflation	$ 1,022	$ 1,043	$ 1,065	$ 1,089	$ 1,113	$ 1,137	$ 1,162	$ 1,188	$ 1,214
270	Training/Education	$ 20,000	Inflation	$ 20,440	$ 20,869	$ 21,307	$ 21,776	$ 22,255	$ 22,745	$ 23,245	$ 23,757	$ 24,279
			ENR									
271	Total Information Technology	$ 704,197		$ 719,689	$ 734,803	$ 750,234	$ 766,739	$ 783,607	$ 800,846	$ 818,465	$ 836,471	$ 854,874
	Safety											
272	Uniforms	$ 2,000	Inflation	$ 2,044	$ 2,087	$ 2,131	$ 2,178	$ 2,226	$ 2,274	$ 2,325	$ 2,376	$ 2,428
273	Dues & Memberships	$ 750	Inflation	$ 767	$ 783	$ 799	$ 817	$ 835	$ 853	$ 872	$ 891	$ 910
274	Office Supplies	$ 1,000	Inflation	$ 1,022	$ 1,043	$ 1,065	$ 1,089	$ 1,113	$ 1,137	$ 1,162	$ 1,188	$ 1,214
275	Training/Education	$ 5,000	Inflation	$ 5,110	$ 5,217	$ 5,327	$ 5,444	$ 5,564	$ 5,686	$ 5,811	$ 5,939	$ 6,070
276	Tools, Equipment, & Machinery	$ 10,000	Inflation	$ 10,220	$ 10,435	$ 10,654	$ 10,888	$ 11,128	$ 11,372	$ 11,623	$ 11,878	$ 12,140
277	Special Events	$ 7,500	ENR	$ 7,873	$ 8,264	$ 8,675	$ 9,106	$ 9,558	$ 10,033	$ 10,532	$ 11,056	$ 11,605
278	Travel Expenses	$ 1,500	Inflation	$ 1,533	$ 1,565	$ 1,598	$ 1,633	$ 1,669	$ 1,706	$ 1,743	$ 1,782	$ 1,821
			ENR									
279	Total Safety	$ 27,750		$ 28,568	$ 29,394	$ 30,249	$ 31,154	$ 32,092	$ 33,063	$ 34,068	$ 35,109	$ 36,188
280	Utilities Department Total	$ 25,806,852		$ 26,528,113	$ 26,187,726	$ 27,407,126	$ 28,455,289	$ 29,547,896	$ 30,692,444	$ 31,887,356	$ 33,142,166	$ 34,450,043

Table 8

Coweta County Water and Sewerage Authority
Summary of Operating Expense Escalation Assumptions

Line No.	Description	Alloc. Reference	Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
1	General Inflation (Consumer Price Index)	Inflation	100.00%	102.20%	102.10%	102.10%	102.20%	102.20%	102.20%	102.20%	102.20%	102.20%
2	CPI Inflationary Rate Adjustments	CPI Rates	100.00%	103.26%	103.26%	103.26%	103.26%	103.26%	103.26%	103.26%	103.26%	103.26%
2	Annual COL Adjustments to Labor	Labor	100.00%	104.00%	104.00%	104.00%	104.00%	104.00%	104.00%	104.00%	104.00%	104.00%
3	Buerau of Labor Statistics - Electricity	Electric	100.00%	105.72%	105.72%	105.72%	105.72%	105.72%	105.72%	105.72%	105.72%	105.72%
4	Buerau of Labor Statistics - Industrial Chemicals	Chem	100.00%	105.45%	105.45%	105.45%	105.45%	105.45%	105.45%	105.45%	105.45%	105.45%
5	Buerau of Labor Statistics - Fuel Oil	Fuel	100.00%	106.28%	106.28%	106.28%	106.28%	106.28%	106.28%	106.28%	106.28%	106.28%
6	Property/General Insurance Liability	Prop. Insurance	100.00%	105.50%	105.50%	105.50%	105.50%	105.50%	105.50%	105.50%	105.50%	105.50%
7	Employee Health and Workmans Comp Insuranc	Health	100.00%	106.00%	106.00%	106.00%	106.00%	106.00%	106.00%	106.00%	106.00%	106.00%
8	ENR - Construction Cost Index	ENR	100.00%	104.97%	104.97%	104.97%	104.97%	104.97%	104.97%	104.97%	104.97%	104.97%
9	Constant - No Escalation	Constant	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 9

Coweta County Water and Sewerage Authority
Calculation of Wholesale Water Purchases

Line No.	Description	Historical 2023	Inflation Ref.	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Projected Fiscal Year Ending June 30,									
	City of Griffin - Wholesale Water Purchases												
	Calculation of Estimated Wholesale Rate												
	Office of Director												
1	Personnel Services & Benefits	$ 243,302	Labor	$ 243,302	$ 253,034	$ 263,155	$ 273,682	$ 284,629	$ 296,014	$ 307,855	$ 320,169	$ 332,976	$ 346,295
2	Purchased & Contract Services	$ 99,320	Inflation	$ 99,320	$ 101,505	$ 103,637	$ 105,813	$ 108,141	$ 110,520	$ 112,951	$ 115,436	$ 117,976	$ 120,571
3	Supplies	$ 3,066	ENR	$ 3,066	$ 3,218	$ 3,378	$ 3,546	$ 3,722	$ 3,907	$ 4,102	$ 4,306	$ 4,520	$ 4,744
4	Other	$ -	ENR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Total Office of Director	$ 345,688		$ 345,688	$ 357,758	$ 370,170	$ 383,041	$ 396,492	$ 410,442	$ 424,908	$ 439,911	$ 455,471	$ 471,610
6	Effective Rate Per Kgal	$ 0.116		$ 0.108	$ 0.111	$ 0.091	$ 0.094	$ 0.097	$ 0.101	$ 0.104	$ 0.108	$ 0.112	$ 0.116
	Water Production												
7	Personnel Services & Benefits	$ 1,414,113	Labor	$ 1,414,113	$ 1,470,678	$ 1,529,505	$ 1,590,685	$ 1,654,312	$ 1,720,485	$ 1,789,304	$ 1,860,876	$ 1,935,311	$ 2,012,724
8	Purchased & Contract Services	$ 1,017,287	Inflation	$ 1,017,287	$ 1,039,667	$ 1,061,500	$ 1,083,792	$ 1,107,635	$ 1,132,003	$ 1,156,907	$ 1,182,359	$ 1,208,371	$ 1,234,955
9	Supplies	$ 1,403,295	ENR	$ 1,403,295	$ 1,473,039	$ 1,546,249	$ 1,623,097	$ 1,703,765	$ 1,788,442	$ 1,877,328	$ 1,970,631	$ 2,068,572	$ 2,171,380
10	Other	$ -	ENR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Total Water Production	$ 3,834,695		$ 3,834,695	$ 3,983,384	$ 4,137,254	$ 4,297,574	$ 4,465,713	$ 4,640,930	$ 4,823,539	$ 5,013,867	$ 5,212,254	$ 5,419,059
12	Effective Rate Per Kgal	$ 1.286		$ 1.200	$ 1.240	$ 1.016	$ 1.055	$ 1.097	$ 1.140	$ 1.185	$ 1.231	$ 1.280	$ 1.331
	General Fund Expense												
13	Administrative Support	$ 316,004	Inflation	$ 316,004	$ 322,956	$ 329,738	$ 336,663	$ 344,069	$ 351,639	$ 359,375	$ 367,281	$ 375,361	$ 383,619
14	Total General Fund Expense	$ 316,004		$ 316,005	$ 322,957	$ 329,739	$ 336,664	$ 344,070	$ 351,640	$ 359,376	$ 367,282	$ 375,363	$ 383,621
15	Effective Rate Per Kgal	$ 0.106		$ 0.099	$ 0.101	$ 0.081	$ 0.083	$ 0.085	$ 0.086	$ 0.088	$ 0.090	$ 0.092	$ 0.094
	Capital Outlays												
16	Purchased & Contract Services	$ 178,340	ENR	$ 178,340	$ 187,203	$ 196,508	$ 206,274	$ 216,526	$ 227,287	$ 238,583	$ 250,441	$ 262,888	$ 275,953
17	Total Capital Outlays	$ 178,340		$ 178,340	$ 187,204	$ 196,508	$ 206,274	$ 216,526	$ 227,287	$ 238,583	$ 250,441	$ 262,888	$ 275,953
18	Effective Rate Per Kgal	$ 0.060		$ 0.056	$ 0.058	$ 0.048	$ 0.051	$ 0.053	$ 0.056	$ 0.059	$ 0.062	$ 0.065	$ 0.068
	Debt Service												
19	Existing - FY2022 Principal & Interest Regional System	$ 4,114,968	Input	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968
20	Proposed Debt 1	$ -	Calculated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proposed Debt 2	$ -	Calculated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Total Debt Service	$ 4,114,968		$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968	$ 4,114,968
23	Effective Rate Per Kgal	$ 1.380		$ 1.287	$ 1.281	$ 1.011	$ 1.011	$ 1.011	$ 1.011	$ 1.011	$ 1.011	$ 1.011	$ 1.011
24	Total Effective Rate Per Kgal - OpEx and Debt Service	$ 2.948		$ 2.750	$ 2.791	$ 2.247	$ 2.294	$ 2.343	$ 2.394	$ 2.447	$ 2.502	$ 2.560	$ 2.620
25	Return on Depreciated Assets (20% of OpEx $ DS)	$ 0.590		$ 0.550	$ 0.558	$ 0.449	$ 0.459	$ 0.469	$ 0.479	$ 0.489	$ 0.500	$ 0.512	$ 0.524
26	Total Wholesale Water Rate	$ 3.538		$ 3.300	$ 3.349	$ 2.696	$ 2.753	$ 2.812	$ 2.873	$ 2.936	$ 3.002	$ 3.072	$ 3.144
	Calculation of Water Produced By Griffin (Prior Fiscal Year)												
27	Other Griffin Water Uses - Annual Change (Percent)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	Other Griffin Water Uses - Annual Flow (Kgals)	2,246,667		2,246,667	2,246,667	2,246,667	2,246,667	2,246,667	2,246,667	2,246,667	2,246,667	2,246,667	2,246,667
29	Coweta County WSA - Annual Change (Percent)			29.21%	1.57%	89.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	Coweta County WSA - Annual Flow (Kgals)	735,273		950,070	964,944	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
31	Total Water Produced By Griffin (Prior Fiscal Year)	2,981,940		3,196,737	3,211,611	4,071,667	4,071,667	4,071,667	4,071,667	4,071,667	4,071,667	4,071,667	4,071,667
32	Metered Water Delivered (Kgals)	950,070		950,070	964,944	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
33	Undelivered Water - Percent of Take-or-Pay Minimum	47.2%		47.9%	47.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
34	Undelivered Water (Kgals)	849,930		874,930	860,056	-	-	-	-	-	-	-	-
35	Take-or-Pay Minimum Flow Requirement (Kgals)	1,800,000		1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
36	Recognized Purchased Wholesale Water (Max Delivered	1,800,000		1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
37	Effective Wholesale Rate Per Kgal	$ 3.421		$ 3.300	$ 3.349	$ 2.696	$ 2.753	$ 2.812	$ 2.873	$ 2.936	$ 3.002	$ 3.072	$ 3.144
38	**City of Griffin - Wholesale Water Expense**	$ 6,156,939		$ 6,022,500	$ 6,111,925	$ 4,920,200	$ 5,024,225	$ 5,131,900	$ 5,243,225	$ 5,358,200	$ 5,478,650	$ 5,606,400	$ 5,737,800

Table 9

Coweta County Water and Sewerage Authority
Calculation of Wholesale Water Purchases

Line No.	Description	Historical 2023	Inflation Ref.	Projected Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	City of Newnan - Wholesale Water Purchases												
39	Annual Growth - Metered Water Delivered (Kgals)			1.57%	-0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	Metered Water Delivered (Kgals)	541,660		550,141	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000
41	Undelivered Water - Percent of Take-or-Pay Minimum	-18.7%		-20.6%	-20.5%	-20.5%	-20.5%	-20.5%	-20.5%	-20.5%	-20.5%	-20.5%	-20.5%
42	Undelivered Water (Kgals)	(85,410)		(93,891)	(93,750)	(93,750)	(93,750)	(93,750)	(93,750)	(93,750)	(93,750)	(93,750)	(93,750)
43	Take-or-Pay Minimum Flow Requirement (Kgals)	456,250		456,250	456,250	456,250	456,250	456,250	456,250	456,250	456,250	456,250	456,250
44	Recognized Purchased Wholesale Water (Max Delivered	541,660		550,141	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000
45	Effective Wholesale Rate Per Kgal	$ 2.420	Calculated	$ 2.590	$ 2.680	$ 2.770	$ 2.870	$ 2.970	$ 3.070	$ 3.180	$ 3.290	$ 3.410	$ 3.530
46	**City of Newnan - Wholesale Water Expense**	$ 1,310,818		$ 1,424,864	$ 1,474,000	$ 1,523,500	$ 1,578,500	$ 1,633,500	$ 1,688,500	$ 1,749,000	$ 1,809,500	$ 1,875,500	$ 1,941,500
	Fayette County - Wholesale Water Purchases												
47	Annual Growth - Metered Water Delivered (Kgals)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48	Metered Water Delivered (Kgals)	-		-	-	-	-	-	-	-	-	-	-
49	Undelivered Water - Percent of Take-or-Pay Minimum	100.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
50	Undelivered Water (Kgals)	365,000		365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000
51	Take-or-Pay Minimum Flow Requirement (Kgals)	365,000		365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000
52	Recognized Purchased Wholesale Water (Max Delivered	365,000		365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000
53	Effective Wholesale Rate Per Kgal	$ 2.670	Calculated	$ 2.740	$ 2.810	$ 2.880	$ 2.950	$ 3.020	$ 3.100	$ 3.180	$ 3.260	$ 3.340	$ 3.420
	Connected to Fayette County System	No		No	No	No	No	No	No	No	No	No	No
54	**Fayette County - Wholesale Water Expense**	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	City of Atlanta - Wholesale Water Purchases												
55	Annual Growth - Metered Water Delivered (Kgals)			1.57%	-0.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	Metered Water Delivered (Kgals)	198,249		201,353	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Undelivered Water - Percent of Take-or-Pay Minimum	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
57	Undelivered Water (Kgals)	(198,249)		(201,353)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
58	Take-or-Pay Minimum Flow Requirement (Kgals)	-		-	-	-	-	-	-	-	-	-	-
59	Recognized Purchased Wholesale Water (Max Delivered	198,249		201,353	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
60	Effective Wholesale Rate Per Kgal	$ -	Calculated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Commencing Billing From Atlanta	No		No	No	No	No	No	No	No	No	No	No
61	**City of Atlanta - Wholesale Water Expense**	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62	**Total Purchased Water Expense**	**$ 7,467,757**		**$ 7,447,364**	**$ 7,585,925**	**$ 6,443,700**	**$ 6,602,725**	**$ 6,765,400**	**$ 6,931,725**	**$ 7,107,200**	**$ 7,288,150**	**$ 7,481,900**	**$ 7,679,300**

Table 10

Coweta County Water and Sewerage Authority
Summary of Capital Improvement Plan and Funding Sources

Line No.	Description	Funding Source	Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
	Infrastructure Capital Improvements												
1	Shoal Creek (Tank Improvements)	R&E Fund	$ 72,760	$ 72,760	$ 72,760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 218,280
2	BT Brown Clearwell (Tank Improvements)	R&E Fund	$ 20,765	$ 20,765	$ 20,765	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,295
3	Automation of Valves on Shell Rd & TLC	R&E Fund	$ 110,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 110,800
4	Lift station rebuild	R&E Fund	$ 125,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 125,000
5	Kendall Shoal Creek TGB Project (antennae)	R&E Fund	$ 65,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 65,000
6	Kason Base 90 Repair	R&E Fund	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,000
7	Wood Drive at Turkey Creek (350')	R&E Fund	$ 17,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,500
8	Shaw Road Connector (4,300')	R&E Fund	$ 215,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 215,000
9	Southwest Connector (5,200')	R&E Fund	$ 260,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 260,000
10	Fayette connection	Rev. Fund	$ 3,295,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,295,000
11	Relocation of TLC PS to Major Rd	R&E Fund	$ 246,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 246,400
12	TLC and Hwy 29 Connection	Rev. Fund	$ 1,079,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,079,000
13	Line Creek Project	R&E Fund	$ 1,414,227	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,414,227
14	Line Creek Project - 2nd Funding Source	Constr.	$ 980,592	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 980,592
15	Troup-Grant Project	Debt-3	$ -	$ 2,650,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,650,000
16	Bridgeport Connector	Debt-3	$ -	$ 11,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,000,000
17	Exit 41 Sewer	Debt-3	$ -	$ 467,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 467,000
18	Fischer Crossing	Debt-3	$ -	$ 7,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,000,000
19	Harley-Davidson Line	Debt-3	$ -	$ -	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
20	Outfall Line	Debt-3	$ -	$ -	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
21	Sargent WWTP	WW Cap	$ -	$ -	$ 15,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000,000
22	Arnco-Sargent Connector	Debt-3	$ -	$ -	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000,000
23	Shenandoah Expansion (GEFA)	CW2021032	$ 17,755,000	$ 17,755,000	$ 17,755,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 53,265,000
24	Shenandoah Expansion (Grant)	Grant	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000,000
25	Chattahoochee Withdrawal (Engineering & Land Acquisition)	Debt-1	$ 7,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,000,000
26	Chattahoochee Pump Station	Debt-2	$ 8,333,333	$ 8,333,333	$ 8,333,333	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000,000
27	Chattahoochee Transmission Main - Phase 1	Debt-2	$ 6,666,667	$ 6,666,667	$ 6,666,667	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000,000
28	Chattahoochee Transmission Main - Phase 2	Debt-4	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000	$ -	$ -	$ -	$ -	$ -	$ 20,000,000
29	BT Brown Improvements	Debt-2	$ -	$ 5,000,000	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000,000
30	Sullivan Road water main relocation	Rev. Fund	$ 1,901,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,901,000
31	Lamb Rd to City of Morland (3,500LF)	R&E Fund	$ -	$ 537,974	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 537,974
32	Future Unidentified Capital Projects	R&E Fund	$ -	$ -	$ -	$ -	$ -	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 15,000,000
33	Future Unidentified Capital Projects	WW Cap	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 5,000,000
34	Total Infrastructure Capital Improvements		$ 54,570,044	$ 59,503,499	$ 73,848,525	$ 10,000,000	$ 10,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 227,922,068
	Intersection Capital Improvements												
35	International Park Connector	R&E Fund	$ 69,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 69,000
36	Madras Connector Phase 1 (PI# 0013195)	R&E Fund	$ 637,274	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 637,274
37	Hwy 16 at Hwy 54 (PI# 322180)	R&E Fund	$ 431,599	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 431,599
38	SR 54 @ Shoal Creek	R&E Fund	$ 296,120	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 296,120
39	US 29S/US 27S (Moreland Roundabout)	R&E Fund	$ 318,858	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 318,858
40	Madras Connector Phase 2	R&E Fund	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
41	Total Intersection Capital Improvements		$ 1,752,851	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,252,851

Table 10

Coweta County Water and Sewerage Authority
Summary of Capital Improvement Plan and Funding Sources

Line No.	Description	Funding Source	Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
	Miscellaneous Capital Improvements and Other												
42	Vehicles	R&E Fund	$ 801,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 801,000
43	Vehicles - 2nd Funding Source	R&E Fund	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
44	Equipment & Machinery	R&E Fund	$ 888,846	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 888,846
45	Equipment & Machinery - 2nd Funding Source	R&E Fund	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
46	Other Structures	R&E Fund	$ 17,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,000
47	Other Structures - 2nd Funding Source	R&E Fund	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ 400,000
48	IT - Software	R&E Fund	$ 83,389	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 83,389
49	IT - Software - 2nd Funding Source	R&E Fund	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
50	IT - Hardware	R&E Fund	$ 168,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 168,000
51	IT - Hardware - 2nd Funding Source	R&E Fund	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
52	Alum Pond Clean-Out (One Pond)	R&E Fund	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
53	Meters	R&E Fund	$ 244,850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 244,850
54	Meters - 2nd Funding Source	R&E Fund	$ -	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ 1,400,000
55	Twelve Parks WRF	R&E Fund	$ -	$ 338,867	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 338,867
56	Twelve Parks WRF - 2nd Funding Source	R&E Fund	$ -	$ -	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
57	Miscellaneous	R&E Fund	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 4,000,000
58	Future Miscellaneous Unidentified Capital Projects	WW Cap	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 5,000,000
59	Total Miscellaneous Capital Improvements and Other		$ 2,453,085	$ 3,138,867	$ 4,550,000	$ 2,550,000	$ 2,550,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 20,241,952
60	**Total Capital Improvement Plan**		$ 58,775,980	$ 63,142,366	$ 78,398,525	$ 12,550,000	$ 12,550,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 250,416,871
	Capital Improvement Program Funding												
61	Revenue Fund	Rev. Fund	$ 6,275,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,275,000
62	Renewal and Extension Fund	R&E Fund	$ 6,765,388	$ 4,270,366	$ 4,643,525	$ 2,550,000	$ 2,550,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 35,779,279
63	2021 Project Account (Bond Proceeds)	Constr.	$ 980,592	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 980,592
64	Wastewater Capacity Fee Account	WW Cap	$ -	$ -	$ 15,000,000	$ -	$ -	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 25,000,000
64	Grant Funding	Grant	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000,000
65	GEFA - CW2021032 (Shenandoah WWTP Exp.)	CW2021032	$ 17,755,000	$ 17,755,000	$ 17,755,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 53,265,000
65	GEFA - DW2022030 (Chattahoochee Eng. & Land Acq.)	Debt-1	$ 7,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,000,000
66	Proposed Amendment GEFA - DW2022030	Debt-2	$ 15,000,000	$ 20,000,000	$ 20,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,000,000
67	Proposed GEFA - CW2025	Debt-3	$ -	$ 21,117,000	$ 21,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,117,000
68	Proposed GEFA - DW2027	Debt-4	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000	$ -	$ -	$ -	$ -	$ -	$ 20,000,000
69	**Total Capital Improvement Program Funding**		$ 58,775,980	$ 63,142,366	$ 78,398,525	$ 12,550,000	$ 12,550,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 250,416,871

Table 11

Coweta County Water and Sewerage Authority
Calculation of Transfers to Renewal and Extension Fund

Line No.	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
		Fiscal Year Ending June 30,									
	Deposit to Renewal and Extension Fund										
1	Water and Wastewater Rate Revenues	$ 31,666,524	$ 33,114,670	$ 34,585,174	$ 39,303,055	$ 40,638,986	$ 41,980,625	$ 43,328,116	$ 44,681,603	$ 46,041,237	$ 47,434,861
2	Other Revenues	$ 4,384,818	$ 4,446,673	$ 4,511,683	$ 4,454,183	$ 3,976,831	$ 4,016,935	$ 4,060,626	$ 4,108,019	$ 4,159,237	$ 4,284,402
2	Interest Income	$ 556,912	$ 415,578	$ 443,102	$ 524,868	$ 526,083	$ 514,612	$ 491,846	$ 456,762	$ 416,485	$ 369,846
3	Total System Revenues	$ 36,608,254	$ 37,976,921	$ 39,539,959	$ 44,282,106	$ 45,141,900	$ 46,512,173	$ 47,880,587	$ 49,246,384	$ 50,616,958	$ 52,089,110
	Assumed Annual Deposit (% of Annual Operating Revenues)										
4	Minimum Deposit - Bond Resolution	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Additional Deposit	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
6	Annual Deposit - Percent	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
7	Annual Deposit - Amount	$ 2,928,660	$ 3,038,154	$ 3,163,197	$ 3,542,568	$ 3,611,352	$ 3,720,974	$ 3,830,447	$ 3,939,711	$ 4,049,357	$ 4,167,129

Table 12

Coweta County Water and Sewerage Authority
Summary of System Net Revenue Requirements

Line No.	Description	Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Revenue Requirements										
1	Operating Expenses	$ 25,806,852	$ 26,528,113	$ 26,187,726	$ 27,407,126	$ 28,455,289	$ 29,547,896	$ 30,692,444	$ 31,887,356	$ 33,142,166	$ 34,450,043
	Debt Service										
	Existing Debt Service										
2	Water and Sewer Bonds Series 2021A	$ 3,939,091	$ 4,016,874	$ 4,039,866	$ 4,042,858	$ 4,044,549	$ 4,044,941	$ 4,044,449	$ 4,040,149	$ 3,963,758	$ 3,956,818
3	Water and Sewer Bonds Series 2021B	$ 437,631	$ 437,631	$ 437,631	$ 437,631	$ 437,631	$ 437,631	$ 437,631	$ 437,631	$ 437,631	$ 437,631
4	Water and Sewer Bonds Series 2021C	$ 100,250	$ 103,750	$ 108,917	$ 108,083	$ 109,167	$ 111,500	$ 114,000	$ 123,250	$ 201,417	$ 214,833
5	GEFA - DW2022030 (Chattahoochee Eng. & Land Acq.)	$ 60,802	$ 268,380	$ 268,380	$ 268,380	$ 268,380	$ 268,380	$ 268,380	$ 268,380	$ 268,380	$ 268,380
6	GEFA - DW2016012 (AMI Metering System)	$ 294,816	$ 510,529	$ 510,529	$ 510,529	$ 510,529	$ 510,529	$ 510,529	$ 510,529	$ 510,529	$ 510,529
7	GEFA - CW2021032 (Shenandoah WWTP Exp.)	$ 152,678	$ 305,355	$ 462,660	$ 2,103,951	$ 2,103,951	$ 2,103,951	$ 2,103,951	$ 2,103,951	$ 2,103,951	$ 2,103,951
8	Total Existing Debt Service	$ 4,985,268	$ 5,642,520	$ 5,827,982	$ 7,471,432	$ 7,474,207	$ 7,476,932	$ 7,478,941	$ 7,483,891	$ 7,485,666	$ 7,492,142
	Additional Debt Service										
9	Proposed Amendment GEFA - DW2022030	$ -	$ 238,865	$ 477,730	$ 2,108,699	$ 2,108,699	$ 2,108,699	$ 2,108,699	$ 2,108,699	$ 2,108,699	$ 2,108,699
10	Proposed GEFA - CW2025	$ -	$ -	$ 850,763	$ 1,899,326	$ 1,899,326	$ 1,899,326	$ 1,899,326	$ 1,899,326	$ 1,899,326	$ 1,899,326
11	Proposed GEFA - DW2027	$ -	$ -	$ -	$ -	$ 303,000	$ 606,000	$ 1,030,589	$ 1,030,589	$ 1,030,589	$ 1,030,589
18	Total Additional Debt Service	$ -	$ 238,865	$ 1,328,493	$ 4,008,025	$ 4,311,025	$ 4,614,025	$ 5,038,614	$ 5,038,614	$ 5,038,614	$ 5,038,614
	Transfers										
19	Renewal and Extension Fund	$ 2,928,660	$ 3,038,154	$ 3,163,197	$ 3,542,568	$ 3,611,352	$ 3,720,974	$ 3,830,447	$ 3,939,711	$ 4,049,357	$ 4,167,129
20	Gross Revenue Requirements	$ 33,720,780	$ 35,447,651	$ 36,507,398	$ 42,429,151	$ 43,851,873	$ 45,359,826	$ 47,040,445	$ 48,349,571	$ 49,715,802	$ 51,147,927
21	Less: Other Revenues	$ (4,384,818)	$ (4,446,673)	$ (4,511,683)	$ (4,454,183)	$ (3,976,831)	$ (4,016,935)	$ (4,060,626)	$ (4,108,019)	$ (4,159,237)	$ (4,284,402)
22	Less: Investment Income	$ (556,912)	$ (415,578)	$ (443,102)	$ (524,868)	$ (526,083)	$ (514,612)	$ (491,846)	$ (456,762)	$ (416,485)	$ (369,846)
23	Net Revenue Requirements	$ 29,335,962	$ 31,000,978	$ 31,995,716	$ 37,974,968	$ 39,875,041	$ 41,342,891	$ 42,979,819	$ 44,241,552	$ 45,556,565	$ 46,863,525
24	Rate Revenues U/ Existing Rates	$ 31,404,817	$ 32,045,288	$ 32,672,251	$ 36,431,521	$ 36,776,258	$ 37,093,979	$ 37,384,686	$ 37,648,378	$ 37,885,055	$ 38,121,732
25	Rate Revenues From Prior Year Adj.	$ -	$ 261,707	$ 1,069,382	$ 1,912,923	$ 2,871,534	$ 3,862,728	$ 4,886,646	$ 5,943,429	$ 7,033,225	$ 8,156,182
26	Existing Surplus/(Deficiency)	$ 2,068,855	$ 1,306,017	$ 1,745,917	$ 369,476	$ (227,250)	$ (386,183)	$ (708,487)	$ (649,744)	$ (638,285)	$ (585,612)
27	Surplus/(Deficiency) - Percent	6.59%	4.08%	5.34%	1.01%	(0.62%)	(1.04%)	(1.90%)	(1.73%)	(1.68%)	(1.54%)
28	Current Year Rate Adjustment	0.83%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
29	Revenues From Current Year Adjustments	$ 261,707	$ 807,675	$ 843,541	$ 958,611	$ 991,195	$ 1,023,918	$ 1,056,783	$ 1,089,795	$ 1,122,957	$ 1,156,948
30	Proposed Rate Revenues w/ Adjustments	$ 31,666,524	$ 33,114,670	$ 34,585,174	$ 39,303,055	$ 40,638,986	$ 41,980,625	$ 43,328,116	$ 44,681,603	$ 46,041,237	$ 47,434,861
31	Surplus/(Deficiency) - Amount	$ 2,330,561	$ 2,113,691	$ 2,589,458	$ 1,328,087	$ 763,945	$ 637,734	$ 348,297	$ 440,051	$ 484,672	$ 571,336
32	Surplus/(Deficiency) - Percent	7.36%	6.38%	7.49%	3.38%	1.88%	1.52%	0.80%	0.98%	1.05%	1.20%

Table 13

Coweta County Water and Sewerage Authority
Calculation of Projected Fund Balances and Interest Income

Line No.	Description	Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Summary of Ending Fund Balances										
1	Revenue Fund	$ 6,467,586	$ 8,825,822	$ 11,718,897	$ 13,387,514	$ 14,495,696	$ 15,466,759	$ 16,127,876	$ 16,854,018	$ 17,595,139	$ 18,389,991
2	Renewal and Extension Fund	$ 1,566,760	$ 365,444	$ (1,126,126)	$ (150,878)	$ 919,969	$ 1,669,753	$ 2,541,900	$ 3,534,316	$ 4,644,558	$ 5,877,038
3	2021 Project Account (Bond Proceeds)	$ 17,160	$ 17,718	$ 18,250	$ 18,751	$ 19,220	$ 19,654	$ 20,049	$ 20,403	$ 20,713	$ 20,977
4	Wastewater Capacity Fee Account	$ 17,786,236	$ 19,297,206	$ 5,582,892	$ 7,175,905	$ 7,974,952	$ 6,750,775	$ 5,483,912	$ 4,179,739	$ 2,844,029	$ 1,482,909
4	Debt Service Account (Sub Sinking Fund)	$ 2,647,625	$ 3,138,777	$ 3,578,238	$ 5,739,728	$ 6,044,116	$ 6,045,478	$ 6,258,777	$ 6,261,252	$ 6,262,140	$ 6,265,378
5	Customer Deposits	$ 1,225,997	$ 1,123,567	$ 1,015,174	$ 901,166	$ 781,945	$ 657,964	$ 529,723	$ 397,769	$ 262,685	$ 125,094
6	Total Ending Fund Balances	$ 29,711,365	$ 32,768,534	$ 20,787,324	$ 27,072,187	$ 30,235,899	$ 30,610,384	$ 30,962,237	$ 31,247,496	$ 31,629,263	$ 32,161,386
	Revenue Fund										
7	Beginning Year Fund Balance	$ 10,126,621	$ 6,467,586	$ 8,825,822	$ 11,718,897	$ 13,387,514	$ 14,495,696	$ 15,466,759	$ 16,127,876	$ 16,854,018	$ 17,595,139
	Transfers In										
8	Operations	$ 2,330,561	$ 2,113,691	$ 2,589,458	$ 1,328,087	$ 763,945	$ 637,734	$ 348,297	$ 440,051	$ 484,672	$ 571,336
10	Total Transfers In	$ 2,330,561	$ 2,113,691	$ 2,589,458	$ 1,328,087	$ 763,945	$ 637,735	$ 348,299	$ 440,054	$ 484,676	$ 571,341
	Transfers Out										
11	Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Capital Improvement Program Funding	$ (6,275,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Transfer to Renewal & Extension Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Total Transfers Out	$ (6,275,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Calculation of Interest Income										
15	Estimated Annual Interest Rate	3.50%	3.25%	3.00%	2.75%	2.50%	2.25%	2.00%	1.75%	1.50%	1.25%
16	Annual Interest Earnings	$ 285,404	$ 244,544	$ 303,617	$ 340,531	$ 344,237	$ 333,328	$ 312,818	$ 286,088	$ 256,445	$ 223,510
17	Interest Earnings Recognized As Operating Revenues	$ (285,404)	$ (244,544)	$ (303,617)	$ (340,531)	$ (344,237)	$ (333,328)	$ (312,818)	$ (286,088)	$ (256,445)	$ (223,510)
18	End of Year Fund Balance	$ 6,467,586	$ 8,825,822	$ 11,718,897	$ 13,387,514	$ 14,495,696	$ 15,466,759	$ 16,127,876	$ 16,854,018	$ 17,595,139	$ 18,389,991
	Renewal and Extension Fund										
19	Beginning Year Fund Balance	$ 5,285,634	$ 1,566,760	$ 365,444	$ (1,126,126)	$ (150,878)	$ 919,969	$ 1,669,753	$ 2,541,900	$ 3,534,316	$ 4,644,558
	Transfers In										
20	Operations	$ 2,928,660	$ 3,038,154	$ 3,163,197	$ 3,542,568	$ 3,611,352	$ 3,720,974	$ 3,830,447	$ 3,939,711	$ 4,049,357	$ 4,167,129
21	Transfer from Revenue Account (401)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Total Transfers In	$ 2,928,660	$ 3,038,154	$ 3,163,197	$ 3,542,568	$ 3,611,352	$ 3,720,974	$ 3,830,447	$ 3,939,711	$ 4,049,357	$ 4,167,129
	Transfers Out										
23	Capital Improvement Program Funding	$ (6,765,388)	$ (4,270,366)	$ (4,643,525)	$ (2,550,000)	$ (2,550,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)
24	Other - Describe	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Total Transfers Out	$ (6,765,388)	$ (4,270,366)	$ (4,643,525)	$ (2,550,000)	$ (2,550,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)	$ (3,000,000)
	Calculation of Interest Income										
26	Estimated Annual Interest Rate	3.50%	3.25%	3.00%	2.75%	2.50%	2.25%	2.00%	1.75%	1.50%	1.25%
27	Annual Interest Earnings	$ 117,854	$ 30,896	$ (11,242)	$ (17,321)	$ 9,495	$ 28,810	$ 41,700	$ 52,706	$ 60,885	$ 65,352
28	Interest Earnings Recognized As Operating Revenues	$ (117,854)	$ (30,896)	$ -	$ -	$ (9,495)	$ (28,810)	$ (41,700)	$ (52,706)	$ (60,885)	$ (65,352)
29	End of Year Fund Balance	$ 1,566,760	$ 365,444	$ (1,126,126)	$ (150,878)	$ 919,969	$ 1,669,753	$ 2,541,900	$ 3,534,316	$ 4,644,558	$ 5,877,038

Table 13

Coweta County Water and Sewerage Authority
Calculation of Projected Fund Balances and Interest Income

Line No.	Description	Fiscal Year Ending June 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	2021 Project Account (Bond Proceeds)										
30	Beginning Year Fund Balance	$ 980,592	$ 17,160	$ 17,718	$ 18,250	$ 18,751	$ 19,220	$ 19,654	$ 20,049	$ 20,403	$ 20,713
	Transfers In										
33	Total Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfers Out										
34	Capital Improvement Program Funding	$ (980,592)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Total Transfers Out	$ (980,592)	$ -	$ -	$ -	$ -	$ 1	$ 2	$ 3	$ 4	$ 5
	Calculation of Interest Income										
37	Estimated Annual Interest Rate	3.50%	3.25%	3.00%	2.75%	2.50%	2.25%	2.00%	1.75%	1.50%	1.25%
38	Annual Interest Earnings	$ 17,160	$ 558	$ 532	$ 502	$ 469	$ 432	$ 393	$ 351	$ 306	$ 259
39	Interest Earnings Recognized As Operating Revenues	$ (17,160)	$ (558)	$ (532)	$ (502)	$ (469)	$ (432)	$ (393)	$ (351)	$ (306)	$ (259)
40	End of Year Fund Balance	$ 17,160	$ 17,718	$ 18,250	$ 18,751	$ 19,220	$ 19,654	$ 20,049	$ 20,403	$ 20,713	$ 20,977
	Wastewater Capacity Fee Account										
41	Beginning Year Fund Balance	$ 16,282,291	$ 17,786,236	$ 19,297,206	$ 5,582,892	$ 7,175,905	$ 7,974,952	$ 6,750,775	$ 5,483,912	$ 4,179,739	$ 2,844,029
	Transfers In										
44	Wastewater Capacity Fee Revenues	$ 918,000	$ 918,000	$ 918,000	$ 1,419,959	$ 612,000	$ 612,000	$ 612,000	$ 612,000	$ 612,000	$ 612,000
45	Total Transfers In	$ 918,000	$ 918,000	$ 918,000	$ 1,419,959	$ 612,000	$ 612,000	$ 612,000	$ 612,000	$ 612,000	$ 612,000
	Transfers Out										
46	Capital Improvement Program Funding	$ -	$ -	$ (15,000,000)	$ -	$ -	$ (2,000,000)	$ (2,000,000)	$ (2,000,000)	$ (2,000,000)	$ (2,000,000)
48	Total Transfers Out	$ -	$ -	$ (15,000,000)	$ -	$ -	$ (1,999,999)	$ (1,999,998)	$ (1,999,997)	$ (1,999,996)	$ (1,999,995)
	Calculation of Interest Income										
49	Estimated Annual Interest Rate	3.50%	3.25%	3.00%	2.75%	2.50%	2.25%	2.00%	1.75%	1.50%	1.25%
50	Annual Interest Earnings	$ 585,945	$ 592,970	$ 367,686	$ 173,054	$ 187,048	$ 163,821	$ 121,136	$ 83,823	$ 52,286	$ 26,875
51	Interest Earnings Recognized As Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
52	End of Year Fund Balance	$ 17,786,236	$ 19,297,206	$ 5,582,892	$ 7,175,905	$ 7,974,952	$ 6,750,775	$ 5,483,912	$ 4,179,739	$ 2,844,029	$ 1,482,909
	Debt Service Account (Sub Sinking Fund)										
	Average Annual Debt Service										
53	Senior Lien - Existing Debt	$ 4,476,972	$ 4,558,255	$ 4,586,414	$ 4,588,572	$ 4,591,347	$ 4,594,072	$ 4,596,080	$ 4,601,030	$ 4,602,805	$ 4,609,282
54	Senior Lien - Proposed Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
55	Subordinate Lien - Existing Debt	$ 757,476	$ 973,189	$ 973,189	$ 2,614,480	$ 2,614,480	$ 2,614,480	$ 2,614,480	$ 2,614,480	$ 2,614,480	$ 2,614,480
56	Subordinate Lien - Proposed Debt	$ 60,802	$ 746,110	$ 1,596,873	$ 4,276,404	$ 4,882,404	$ 4,882,404	$ 5,306,993	$ 5,306,993	$ 5,306,993	$ 5,306,993
57	Total Average Annual Debt Service	$ 5,295,250	$ 6,277,554	$ 7,156,476	$ 11,479,457	$ 12,088,232	$ 12,090,957	$ 12,517,554	$ 12,522,504	$ 12,524,279	$ 12,530,756
	Calculation of Interest Income										
58	Estimated Annual Interest Rate	3.50%	3.25%	3.00%	2.75%	2.50%	2.25%	2.00%	1.75%	1.50%	1.25%
59	Annual Interest Earnings	$ 92,667	$ 102,010	$ 107,347	$ 157,843	$ 151,103	$ 136,023	$ 125,176	$ 109,572	$ 93,932	$ 78,317
60	Interest Earnings Recognized As Operating Revenues	$ (92,667)	$ (102,010)	$ (107,347)	$ (157,843)	$ (151,103)	$ (136,023)	$ (125,176)	$ (109,572)	$ (93,932)	$ (78,317)
61	Estimated Aveage Annual Fund Balance	$ 2,647,625	$ 3,138,777	$ 3,578,238	$ 5,739,728	$ 6,044,116	$ 6,045,478	$ 6,258,777	$ 6,261,252	$ 6,262,140	$ 6,265,378

Table 13

Coweta County Water and Sewerage Authority
Calculation of Projected Fund Balances and Interest Income

Line No.	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
		Fiscal Year Ending June 30,									
	Customer Deposits										
62	Beginning Year Fund Balance	$ 1,322,171	$ 1,225,997	$ 1,123,567	$ 1,015,174	$ 901,166	$ 781,945	$ 657,964	$ 529,723	$ 397,769	$ 262,685
	Transfers In										
63	Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
65	Total Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfers Out										
66	Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
67	Refunding of Customer Deposits	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)
68	Total Transfers Out	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)	$ (140,000)
	Calculation of Interest Income										
69	Estimated Annual Interest Rate	3.50%	3.25%	3.00%	2.75%	2.50%	2.25%	2.00%	1.75%	1.50%	1.25%
70	Annual Interest Earnings	$ 43,826	$ 37,570	$ 31,607	$ 25,992	$ 20,779	$ 16,019	$ 11,759	$ 8,045	$ 4,917	$ 2,409
71	Interest Earnings Recognized As Operating Revenues	$ (43,826)	$ (37,570)	$ (31,607)	$ (25,992)	$ (20,779)	$ (16,019)	$ (11,759)	$ (8,045)	$ (4,917)	$ (2,409)
72	End of Year Fund Balance	$ 1,225,997	$ 1,123,567	$ 1,015,174	$ 901,166	$ 781,945	$ 657,964	$ 529,723	$ 397,769	$ 262,685	$ 125,094

Table 14

Coweta County Water and Sewerage Authority
Calculation Of Debt Service Coverage Ratios

Line No.	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
		Fiscal Year Ending June 30,									
	Pledged Revenues										
1	Existing Rate Revenues (Current Rates)	$ 31,404,817	$ 32,045,288	$ 32,672,251	$ 36,431,521	$ 36,776,258	$ 37,093,979	$ 37,384,686	$ 37,648,378	$ 37,885,055	$ 38,121,732
2	Additional Rate Revenues (Rate Adjustments)	$ 261,707	$ 1,069,382	$ 1,912,923	$ 2,871,534	$ 3,862,728	$ 4,886,646	$ 5,943,429	$ 7,033,225	$ 8,156,182	$ 9,313,129
3	Other Operating Revenues	$ 4,384,818	$ 4,446,673	$ 4,511,683	$ 4,454,183	$ 3,976,831	$ 4,016,935	$ 4,060,626	$ 4,108,019	$ 4,159,237	$ 4,284,402
4	Interest Income	$ 556,912	$ 415,578	$ 443,102	$ 524,868	$ 526,083	$ 514,612	$ 491,846	$ 456,762	$ 416,485	$ 369,846
5	Total Pledged Revenues	$ 36,608,254	$ 37,976,921	$ 39,539,959	$ 44,282,106	$ 45,141,900	$ 46,512,173	$ 47,880,587	$ 49,246,384	$ 50,616,958	$ 52,089,110
6	Less: Current Expenses	$ (25,806,852)	$ (26,528,113)	$ (26,187,726)	$ (27,407,126)	$ (28,455,289)	$ (29,547,896)	$ (30,692,444)	$ (31,887,356)	$ (33,142,166)	$ (34,450,043)
7	Net Revenues Available for Debt Service	$ 10,801,401	$ 11,448,808	$ 13,352,233	$ 16,874,980	$ 16,686,612	$ 16,964,277	$ 17,188,143	$ 17,359,028	$ 17,474,792	$ 17,639,067
	Senior Lien Coverage Test										
8	Series 2021 Bonds - Annual Debt Service	$ 4,476,972	$ 4,558,255	$ 4,586,414	$ 4,588,572	$ 4,591,347	$ 4,594,072	$ 4,596,080	$ 4,601,030	$ 4,602,805	$ 4,609,282
9	Calculated Ratio	241.3%	251.2%	291.1%	367.8%	363.4%	369.3%	374.0%	377.3%	379.7%	382.7%
10	Minimum Requirement	125.0%	125.0%	125.0%	125.0%	125.0%	125.0%	125.0%	125.0%	125.0%	125.0%
	Subordinate Lien (GEFA) Coverage Test										
	Calculation of Income Available For Fixed Charges										
11	Pledged Revenues	$ 36,608,254	$ 37,976,921	$ 39,539,959	$ 44,282,106	$ 45,141,900	$ 46,512,173	$ 47,880,587	$ 49,246,384	$ 50,616,958	$ 52,089,110
12	Less: Current Expenses	$ (25,806,852)	$ (26,528,113)	$ (26,187,726)	$ (27,407,126)	$ (28,455,289)	$ (29,547,896)	$ (30,692,444)	$ (31,887,356)	$ (33,142,166)	$ (34,450,043)
13	Income Available For Fixed Charges	$ 10,801,401	$ 11,448,808	$ 13,352,233	$ 16,874,980	$ 16,686,612	$ 16,964,277	$ 17,188,143	$ 17,359,028	$ 17,474,792	$ 17,639,067
	Calculation of Fixed Charges										
14	Senior Lien Debt Service	$ 4,476,972	$ 4,558,255	$ 4,586,414	$ 4,588,572	$ 4,591,347	$ 4,594,072	$ 4,596,080	$ 4,601,030	$ 4,602,805	$ 4,609,282
15	Subordinate Lien Debt Service	$ 508,296	$ 1,323,129	$ 2,570,062	$ 6,890,885	$ 7,193,885	$ 7,496,885	$ 7,921,474	$ 7,921,474	$ 7,921,474	$ 7,921,474
16	Fixed Charges (Total Debt Service)	$ 4,985,268	$ 5,881,385	$ 7,156,476	$ 11,479,457	$ 11,785,232	$ 12,090,957	$ 12,517,554	$ 12,522,504	$ 12,524,279	$ 12,530,756
17	Calculated Ratio	216.7%	194.7%	186.6%	147.0%	141.6%	140.3%	137.3%	138.6%	139.5%	140.8%
18	Minimum Requirement	105.0%	105.0%	105.0%	105.0%	105.0%	105.0%	105.0%	105.0%	105.0%	105.0%