

I. SUBJECT, ATTACHMENTS, AND BACKGROUND

Take action to approve an Ordinance amending Chapter 20 of the Bartlesville Municipal Code pertaining to water and wastewater rates and fees.

Attachments:

Ordinance Amending Chapter 20
NewGen Strategies and Solutions Rate proposal

II. STAFF COMMENTS AND ANALYSIS

The City engaged to NewGen to perform a comprehensive utility rate study. NewGen provided a 5-year rate plan to recover cost of operations and capital needs for the next five years. The proposed Ordinance for modification of Chapter 20 includes water and wastewater increases for base meter charges, and volumetric increases. The City is still utilizing the conservation approach to increase the cost per thousand gallons on billable water blocks. With the previous study Water volumetrics saw very little price movement. Driving factors for larger than anticipated increases are, larger than anticipated inflation on key items(chemical, utilities, etc) coupled with large unpredictable usage decreases.

III. RECOMMENDED ACTION

Staff has worked with NewGen and the staff at NewGen on numerous occasions and feels very confident in the analysis in which they have provided. Staff recommends approval.

ORDINANCE _____

AN ORDINANCE AMENDING CHAPTER 20 OF THE BARTLESVILLE MUNICIPAL CODE PERTAINING TO WATER AND WASTEWATER RATES, BILLING, AND FEES FOR SERVICES IN THE WATER AND WASTEWATER DEPARTMENTS EFFECTIVE JULY 1, 2026.

WHEREAS, it is necessary to increase the City of Bartlesville’s water and wastewater operating fees to pay for operations, maintenance, and capital projects for fiscal year 2026-27 and; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BARTLESVILLE, OKLAHOMA; that

Effective July 1, 2026, the following sections of Chapter 20 of the Bartlesville Municipal Code be and the same is hereby amended as follows:

Sec. 20-56. - Rates and billing.

(a) The following charges shall apply for water delivered from the city municipal water system to consumers within the corporate limits of the city:

(1) For accounts with meters smaller than 3 inches the charge per 1,000 gallons of Billable flow will be:

Usage	July 1, 2026
0-2,000	0.00
2,001-10,000	5.33
10,001-25,000	5.89
25,001-50,000	6.43
>50,000	6.98

(2) For accounts with meters 3 inches or larger the charge per 1,000 gallons of Billable flow will be:

July 1, 2026
5.33

Sec. 20-57. - Service charges.

(a) In addition to the charges set out in Section 20-56, each customer shall be billed:

(1) A monthly meter service charge for each meter based on the size of the meter, as follows:

Meter Size	July 1, 2026
Less than 1"	20.97
1"	52.44
1.5"	104.86
2"	167.77
3"	314.58
4"	524.30
6"	1048.59
8"	1677.74
10"	2696.28

(2) A water capital investment fee of \$2.63 per 1,000 gallons of billable flow beginning July 1, 2026.

- (b) Consumers located outside the municipal limits shall pay rates provided in sections 20-56 and 20-57 multiplied by one and twenty-five hundredths (1.25) or as provided by a contract for water service with the city.
- (c) A late payment penalty shall be applied to each account which has not paid the bill in full within twenty (20) days of the date of the bill.

Sec. 20-251. - Charges, designated.

(a) When sewer service is furnished to water consumers, the sewer service charge shall be based upon metered water consumption as shown by the water meters on the various dwelling or business units in accordance with this title, or upon the sewage discharge as shown by the direct sewage metering system where such system has been installed and approved by the city, or upon a fair and reasonable determination of the percentage of metered water returned to the sewer collection system. Such percentage determination shall be established for a specific, defined category of users.

(b) Monthly bills for sewer service shall be based upon water consumption except as otherwise provided in subsection (f) of this section. Rates are hereby established for all users in three (3) parts:

- (1) Unit charge for flows based upon water consumption; and
- (2) A billing charge based upon the overhead and administrative costs of billing and accounting.
- (3) An additional unit charge also based upon water consumption and restricted for use in wastewater system improvements, titled "Wastewater Capital Investment Fee."

(c) The billing charge shall be applied to all users equally regardless of the volume of metered water.

(d) Pursuant to paragraph (b) of this section, the following charges shall be applied to all users of the sanitary sewer system:

- (1) Unit charge per one thousand (1,000) gallons of billable flow shall be:

July 1, 2026
4.50

- (2) Billing charge per customer per month shall be:

July 1, 2026
18.30

- (3) Wastewater capital investment fee per one thousand (1,000) gallons of billable flow shall be:

July 1, 2026
4.50

(e) Sewer service charges for residential customers on bills issued on approximately January 1, February 1, March 1, and April 1, shall be based on a volume equal to the metered water consumption on the same bill. Sewer service charges for bills issued the remaining eight (8) months of the year shall reflect a charge for sewer volume equal to the lowest of:

- (1) The actual water metered for the same period; or

- (2) One and two-tenths (1.2) times the average water consumption for the lowest three (3) of the four (4) bills issued on approximately January 1, February 1, March 1, and April 1, except that if the actual consumption in any of those months is lower than two thousand (2,000) gallons, then two thousand (2,000) gallons shall be used in computing the average and in the case of a new resident where no average for the customer is available, the average shall be assumed to be seven thousand (7,000) gallons.
- (f) Sanitary sewer service charges for all customers other than residential customers shall be based on a volume equal to the metered water consumption reflected on the same bill unless there is installed at the customer's expense a meter for measuring the sewer volume discharged into the sanitary sewer system.
- (g) Consumers located outside the municipal limits shall pay rates provided in sections 20-251 multiplied by one and twenty-five hundredths (1.25) or as provided by a contract for wastewater service with the city.

APPROVED BY THE CITY COUNCIL AND SIGNED BY THE MAYOR OF THE CITY OF BARTLESVILLE THIS ____ DAY OF _____, 2026.

Mayor

ATTEST:

City Clerk



8140 North Mopac Expressway
 Suite 1-240
 Austin, TX 78759
 Phone: (512) 806-7713

Memorandum

To: Mr. Jason Muninger, Chief Financial Officer, City of Bartlesville
From: Mr. Dave Yanke, Partner, NewGen Strategies and Solutions, LLC
 Mr. Aaron Brodtkin, Consultant, NewGen Strategies and Solutions, LLC
Date: April 15, 2026
Re: Cost of Service and Rate Design Study – FY 2027 Proposed Rates

Background

The City of Bartlesville, Oklahoma (City or Utility/Utilities) retained NewGen Strategies and Solutions, LLC (NewGen) to conduct a Water, Wastewater, and Solid Waste Cost of Service and Rate Design Study (Study) on February 2, 2026. NewGen is currently working on this Study, which will provide a comprehensive forecast for the five-year period of Fiscal Year (FY) 2027 – FY 2031. This memorandum provides rate recommendations for FY 2027. The primary reason for conducting this Study is to accurately forecast the projected increase required in Bartlesville’s current rates over the forecast period to ensure the financial integrity of the three Utilities.

Revenue Requirement

NewGen reviewed budgets for FY 2026 as well as historical financial results from FY 2024 and FY 2025 and developed a “Test Year” for the Study based on the FY 2026 budget. Adjustments to the Test Year were made after multiple discussions with City Staff to develop an accurate estimate of the FY 2027 budget for the three Utilities. A Test Year is a common term in rate studies that refers to an adjusted budget that is used as a basis for setting rates. The Test Year should be representative of “typical” conditions, with adjustments for any unusual or one-time expenses as indicated by City Staff. Inflation factors were applied to the Test Year to develop a revenue requirement forecast for the Utility for FY 2027. The revenue requirement, net of revenue offsets, identifies the amount of revenue that is required to be recovered from rates to fully recover the cost of providing service. Table 1 shows a summary of the net revenue requirement forecast for the Water, Wastewater, and Solid Waste Utilities, respectively.

Table 1
FY 2027 Revenue Requirement

	FY 2027
Water	\$15,948,989
Wastewater	9,839,320
Solid Waste	7,244,262

Revenue Reconciliation

Due to the compressed timeframe, NewGen used the forecasted billing units for FY 2026 developed in the NewGen Study titled “Water, Wastewater, and Municipal Solid Waste Cost of Service and Rate Design Study” completed in March 2022 (Prior Study). Based on the FY 2026 billing units from the prior Study, multiplied by the City’s current rates, NewGen estimated the revenue generated for FY 2027 as shown in Table 2.

**Table 2
FY 2027 Revenue and Forecasted Over/(Under) Recovery Under Current Rates**

	Estimated Revenue	Revenue Requirement	Over/(Under) Recovery
Water	\$12,795,234	\$15,948,989	\$(3,153,754)
Wastewater	10,276,910	9,839,320	\$437,590
Solid Waste	6,761,403	7,244,262	\$(482,859)

NewGen reviewed the last eight (8) months of actual revenue generated by the Water Utility (July 2025 – February 2026) and used the monthly average to estimate revenue for the remaining four (4) months of FY 2026. The result was an estimated \$13,036,058 for the Water Utility at year end, approximately \$240,000 higher than the Estimated Revenue of \$12,795,234 (see Table 2) which was determined using data from the Prior Study. NewGen moved forward using the Prior Study’s data to remain conservative.

Proposed Rates

Based on this analysis, NewGen recommends the following rate increases for each Utility:

**Table 3
Water Proposed Rates (add current)**

	FY 2026 Current Rates	FY 2027 Proposed Rates
Minimum Bills		
Proposed % Increase		22%
Inside City Limits		
<1"	\$17.19	\$20.97
1"	42.98	52.44
1.5"	85.95	104.86
2"	137.52	167.77
3"	257.85	314.58
4"	429.75	524.30
6"	859.50	1,048.59

	FY 2026 Current Rates	FY 2027 Proposed Rates
8"	1,375.20	1,677.74
Outside City Limits		
<1"	\$21.49	\$26.21
1"	53.73	65.54
1.5"	107.44	131.07
2"	171.90	209.72
3"	322.31	393.22
4"	537.19	655.37
6"	1,074.38	1,310.74
8"	1,719.00	2,097.18
Wholesale		
Dewey	\$0	\$0
Minnesota Water Charge	85.95	104.86
2"	171.90	209.72
3"	322.31	393.22
4"	537.19	655.37
6"	1,074.38	1,310.74
8"	1,719.00	2,097.18
Volumetric Rates (Per 1,000 Gallons)		
Proposed % Increase		22%
Inside City Limits <3"		
0-2,000 Gallons	\$0	\$0
2,001-10,000 Gallons	4.37	5.33
10,0001 – 25,000 Gallons	4.83	5.89
25,001 – 50,000 Gallons	5.27	6.43
>50,000 Gallons	5.72	6.98
Outside City Limits <3"		
0-2,000 Gallons	\$0	\$0
2,001-10,000 Gallons	5.46	6.66
10,0001 – 25,000 Gallons	6.04	7.37
25,001 – 50,000 Gallons	6.59	8.04
>50,000 Gallons	7.15	8.72

	FY 2026 Current Rates	FY 2027 Proposed Rates
Inside City Limits >3"		
0-2,000 Gallons	\$4.37	\$5.33
>2,000 Gallons	4.37	5.33
Outside City Limits >3"		
0-2,000 Gallons	\$5.54	\$6.67
>2,000 Gallons	5.54	6.67
Dewey	\$3.86	\$4.71
Capital Investment Fee		
% Increase		25%
Inside City Limits	\$2.10	\$2.63
Outside City Limits	2.63	3.28

**Table 4
Wastewater Proposed Rates**

	FY 2026 Current Rates	FY 2027 Proposed Rates
Monthly Charge		
% Increase		5%
Inside City Limits	\$17.43	\$18.30
Outside City Limits	21.79	22.38
Volumetric Charge (Per 1,000 Gallons)		
% Increase		5%
Inside City Limits	\$4.29	\$4.50
Outside City Limits	5.36	5.63
Capital Investment Fee		
% Increase		13%
Inside City Limits	\$3.98	\$4.50
Outside City Limits	4.98	5.50

**Table 5
Solid Waste Proposed Rates – Residential Carts and Roll-Off (show current)**

	FY 2026 Current Rates	FY 2027 Proposed Rates
Residential Cart Service		
% Increase		7.5%
96 Gallon Cart	\$20.00	\$21.50
64 Gallon Cart	18.00	19.35
32 Gallon Cart	16.00	17.20
Additional Cart Collection	9.00	9.68
Roll-Off		
% Increase		7.5%
Standard Pull Fee	\$228.00	\$245.10
Compactor Pull Fee	295.00	\$317.13
Daily Rental Fee	10.00	\$10 (no increase)

**Table 6
Solid Waste Proposed Rates – Commercial Carts (7.5% Increase)**

Number of Carts	Weekly Collection Frequency		
	1X	2X	3X
1	\$28.49	\$56.98	\$85.46
2	33.86	67.73	101.59
3	39.24	78.48	117.71

**Table 7
Solid Waste Proposed Rates – Commercial Dumpsters (7.5% Increase)**

Cubic Yard Capacity	Weekly Collection Frequency					
	1X	2X	3X	4X	5X	6X
2	\$116.00	\$181.00	\$272.00	\$361.00	\$453.00	\$542.00
3	154.00	197.00	295.00	391.00	489.00	588.00

Over/(Under) Recovery Under Proposed Rates

Based on the recommended rates, NewGen forecasts the over/(under recovery) for each Utility as shown in Table 8:

**Table 1
FY 2027 Forecasted Over/(Under) Recovery**

	FY 2027
Water	\$(265,019) ¹
Wastewater	1,241,372
Solid Waste	14,800
Total	\$991,153

The Water Utility is expected to under recover slightly, but overall, the City is expected to have a positive cash flow for the three Utilities. NewGen does not usually recommend for enterprise funds to subsidize each other, however for FY 2027 NewGen recommends these proposed rate increases. When NewGen recommends rates for the remaining four (4) years, NewGen will ensure independent positive cash flow for each Utility by FY 2031.

Findings and Recommendations

- 1) NewGen would recommend the City move forward with the proposed rate increases for FY 2027.

¹ A 25% increase to the minimum bills, volumetric rates, and capital investment fee is required for the Water Utility to breakeven in FY 2027.

Bartlesville, Oklahoma
Water, Wastewater and Solid Waste Cost of Service and Rate Design Study
Inflation Factors

Line No.	Test Year	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031	Notes:
Water/Wastewater							
1	Budget Forecast Inflation Factors¹						
2	General	0.00%	4.78%	4.78%	4.78%	4.78%	2
3	Salaries	0.00%	4.50%	4.50%	4.50%	4.50%	4
4	Benefits	0.00%	5.50%	5.50%	5.50%	5.50%	5
5	Chemicals	0.00%	4.93%	4.93%	4.93%	4.93%	7
6	Electric	0.00%	4.78%	4.78%	4.78%	4.78%	2
7	Equip Fuel	0.00%	4.78%	4.78%	4.78%	4.78%	2
8	Capital Projects	0.00%	4.70%	4.70%	4.70%	4.70%	3
9	General Fund Transfer	0.00%	4.00%	4.00%	4.00%	4.00%	6
10	None	0.00%	0.00%	0.00%	0.00%	0.00%	

- Note:**
- 1) Historical Price Index Analysis based on monthly index developed by American City & County <https://www.smartcitiesdive.com/news/the-municipal-cost-index/752151/>.
 - 2) Municipal Cost Index (MCI) - 5 Year average
 - 3) Construction Cost Index (CCI) - 5 year average
 - 4) Salaries inflation factor per Client.
 - 5) For benefits, NewGen recommends a 1% higher inflation factor than salaries.
 - 6) Assumption from prior study.
 - 7) Water Treating Compounds Producer Price Index (PPI) - 5 Year average

Solid Waste							
11	Budget Forecast Inflation Factors¹						
12	General	0.00%	4.78%	4.78%	4.78%	4.78%	2
13	Salaries	0.00%	4.50%	4.50%	4.50%	4.50%	4
14	Benefits	0.00%	5.50%	5.50%	5.50%	5.50%	5
15	Fuel	0.00%	4.78%	4.78%	4.78%	4.78%	2
16	Vehicle Maintenance	0.00%	4.78%	4.78%	4.78%	4.78%	2
17	Vehicle Replacement	0.00%	4.78%	4.78%	4.78%	4.78%	2
18	Capital Projects	0.00%	4.70%	4.70%	4.70%	4.70%	3
19	General Fund Transfer	0.00%	4.00%	4.00%	4.00%	4.00%	6
20	None	0.00%	0.00%	0.00%	0.00%	0.00%	

- Note:**
- 1) Historical Price Index Analysis based on monthly index developed by American City & County <https://www.smartcitiesdive.com/news/the-municipal-cost-index/752151/>.
 - 2) Municipal Cost Index (MCI) - 5 Year average
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 - 4) Salaries inflation factor per Client.
 - 5) For benefits, NewGen recommends a 1% higher inflation factor than salaries.
 - 6) Assumption from prior study.

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Test Year

Line No.	Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Adjustments	Test Year	Notes	Allocation		Test Year		Inflation Factor
											Water	Wastewater	Water	Wastewater	
1 Expenses															
2 Wastewater															
3 5097100 WWTP															
4	5097100 52310	Utl/Comm	\$ 7,000	\$ 7,716	\$ 7,500	\$ 7,953	\$ 8,500		\$ 8,500		0%	100%	\$ -	\$ 8,500	General
5	5097100 52410	Prof Servc	1,675	1,661	1,800	1,721	5,000		5,000		0%	100%	-	5,000	General
6	5097100 52510	OthService	28,870	23,857	45,370	34,880	28,250		28,250		0%	100%	-	28,250	General
7	5097100 52610	MaintServ	39,131	14,131	25,000	8,597	30,000		30,000		0%	100%	-	30,000	General
8	5097100 52710	Oper Serv	2,904,960	2,904,960	3,100,000	3,021,261	3,025,550		3,025,550		0%	100%	-	3,025,550	General
9	5097100 53410	Tools&Equ	-	-	-	-	-		-		0%	100%	-	-	General
10	5097100 53610	MaintMat	-	184	-	80	-		-		0%	100%	-	-	General
11	5097100 55940	Mach&Equip	-	-	-	-	-		-		0%	100%	-	-	General
12	5097100 55980	Cap of FA	-	-	-	-	-		-		0%	100%	-	-	General
13	5097100 55990	Depr	-	-	-	-	-		-		0%	100%	-	-	General
14	6757100 675710052410	Prof Servc	-	1,999	74,160	855,913	-		-		0%	100%	-	-	General
15	675710052610	MaintServ	-	-	-	-	-		-		0%	100%	-	-	General
16	675710055920	Buil&Struc	-	-	-	-	-		-		0%	100%	-	-	General
17	675710055930	Oth Imprv	3,002,500	1,646,811	4,683,882	274,463	250,000	(250,000)	-	1	0%	100%	-	-	General
18	675710055940	Mach&Equip	195,000	126,300	221,037	151,037	-		-		0%	100%	-	-	General
19	675710055960	Veh&Equip	209,605	59,605	200,000	178,543	70,000	(70,000)	-	1	0%	100%	-	-	General
20		Total WWTP	\$ 6,388,741	\$ 4,787,224	\$ 8,358,749	\$ 4,534,449	\$ 3,417,300	\$ (320,000)	\$ 3,097,300				\$ -	\$ 3,097,300	
21 5097150 WW Maintenance															
22	5097150 51110	Salaries	\$ 463,750	\$ 428,278	\$ 529,000	\$ 457,000	\$ 565,000		\$ 565,000		0%	100%	\$ -	\$ 565,000	Salaries
23	5097150 51120	OT	15,000	10,706	15,000	17,323	16,000		16,000		0%	100%	-	16,000	Salaries
24	5097150 51130	FICA	36,000	32,196	41,000	35,212	44,000		44,000		0%	100%	-	44,000	Benefits
25	5097150 51140	Health Ins	110,884	146,711	170,364	194,068	186,063		186,063		0%	100%	-	186,063	Benefits
26	5097150 51150	DB Retire	21,000	19,027	-	-	-		-		0%	100%	-	-	Benefits
27	5097150 51155	DC Retire	-	-	25,000	20,165	28,000		28,000		0%	100%	-	28,000	Benefits
28	5097150 51170	Work Comp	3,725	3,725	3	3	1,404		1,404		0%	100%	-	1,404	Benefits
29	5097150 51180	Unemploy	-	-	-	-	-		-		0%	100%	-	-	Benefits
30	5097150 52110	Emp Svcs	18,674	14,927	9,500	6,440	9,000		9,000		0%	100%	-	9,000	General
31	5097150 52310	Utl/Comm	7,000	4,595	7,000	2,910	6,000		6,000		0%	100%	-	6,000	General
32	5097150 52410	Prof Servc	26,650	1,500	27,750	1,500	27,850		27,850		0%	100%	-	27,850	General
33	5097150 52510	OthService	10,495	3,193	9,500	576	9,500		9,500		0%	100%	-	9,500	General
34	5097150 52610	MaintServ	35,000	13,914	35,000	20,200	35,000		35,000		0%	100%	-	35,000	General
35	5097150 52810	Ins&Bonds	-	1,000	-	5,000	-		-		0%	100%	-	-	General
36	5097150 53110	Offeq&Furn	-	260	-	474	-		-		0%	100%	-	-	General
37	5097150 53210	Jani Supp	-	25	-	-	-		-		0%	100%	-	-	General
38	5097150 53310	Gen Supp	14,000	7,313	14,302	6,896	14,000		14,000		0%	100%	-	14,000	General
39	5097150 53410	Tools&Equ	13,224	6,805	14,172	8,499	13,000		13,000		0%	100%	-	13,000	General
40	5097150 53510	Fuel	32,500	26,716	32,500	25,128	32,500		32,500		0%	100%	-	32,500	Equip Fuel
41	5097150 53610	MaintMat	61,316	97,011	69,145	101,068	65,000		65,000		0%	100%	-	65,000	General
42	5097150 53910	Inv Adj	-	-	-	-	-		-		0%	100%	-	-	General
43	5097150 55930	Oth Imprv	-	750	-	-	-		-		0%	100%	-	-	General
44	5097150 55980	Cap of FA	-	-	-	-	-		-		0%	100%	-	-	General
45	5097150 55990	Depr	-	-	-	-	-		-		0%	100%	-	-	General
46	6757150 6757150 52510	OthService	131,808	9,670	122,138	14,215	-		-		0%	100%	-	-	General
47	6757150 53410	Tools&Equ	-	-	-	-	-		-		0%	100%	-	-	General
48	6757150 53610	MaintMat	-	-	-	-	-		-		0%	100%	-	-	General
49	6757150 55930	Oth Imprv	415,307	103,169	350,000	18,713	350,000	(350,000)	-	1	0%	100%	-	-	General
50	6757150 55940	Mach&Equip	-	-	-	-	-		-		0%	100%	-	-	General
51	6757150 55950	Offeq&Furn	-	-	-	-	-		-		0%	100%	-	-	General
52	6757150 55960	Veh&Equip	120,000	-	-	-	975,000	(975,000)	-	1	0%	100%	-	-	General
53		Total WW Main	\$ 1,536,332	\$ 931,491	\$ 1,471,374	\$ 935,392	\$ 2,377,317	\$ (1,325,000)	\$ 1,052,317				\$ -	\$ 1,052,317	
54 710000 BMASwrFund															
55	7100000 52210	Fin Svcs	-	-	\$ -	\$ -	\$ -		\$ -		0%	100%	\$ -	\$ -	General
56	7100000 52220	BadDbt WO	-	-	-	-	-		-		0%	100%	-	-	General

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Test Year

Line No.	Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Adjustments	Test Year	Notes	Allocation		Test Year		Inflation Factor
											Water	Wastewater	Water	Wastewater	
57	7100000 52910	Debt-Int	-	-	-	-	-	-	-	-	0%	100%	-	-	None
58	7100000 52911	Debt-Prin	-	-	-	-	-	-	-	-	0%	100%	-	-	None
59		Total BMASwr Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	
60		509900 Interfund Transfers													
61	509000059101	Transfer to Gen	\$ 1,515,144	\$ 1,515,144	\$ 1,693,882	\$ 1,693,882	\$ 1,869,888	\$ 242,547	\$ 2,112,435	5	0%	100%	\$ -	\$ 2,112,435	General
62	509000059663	Transfer to Col.	25,000	25,000	25,000	25,000	25,000	-	25,000		0%	100%	-	\$ 25,000	General
63	509000059670	Transfer to Stab	106,831	106,831	117,301	117,301	120,390	-	120,390		0%	100%	-	\$ 120,390	General
64	509000059675	Transfer to Cap.	-	-	-	-	-	-	-		0%	100%	-	\$ -	General
65		Total Interfund Transfers	\$ 1,646,975	\$ 1,646,975	\$ 1,836,183	\$ 1,836,183	\$ 2,015,278	\$ 242,547	\$ 2,257,825				\$ -	\$ 2,257,825	
66															
67		Wastewater Total Expenses	\$ 9,572,048	\$ 7,365,691	\$ 11,666,307	\$ 7,306,024	\$ 7,809,895	\$ (1,402,453)	\$ 6,407,442				\$ -	\$ 6,407,442	
68		Water													
69		5101950 Fleet Main													
70	5101950 55990	Depr	-	-	-	-	-	-	-		100%	0%	\$ -	\$ -	General
71		Total Fleet Main	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	
72		5107200 WaterPlant													
73	5107200 51110	Salaries	\$ 804,750	\$ 775,789	\$ 855,000	\$ 811,531	\$ 886,000	-	\$ 886,000		100%	0%	\$ 886,000	\$ -	Salaries
74	5107200 51120	OT	36,000	24,221	36,000	28,775	36,000	-	36,000		100%	0%	36,000	-	Salaries
75	5107200 51130	FICA	62,000	58,367	66,000	61,378	68,000	-	68,000		100%	0%	68,000	-	Benefits
76	5107200 51140	Health Ins	151,205	310,061	222,214	253,133	242,691	-	242,691		100%	0%	242,691	-	Benefits
77	5107200 51150	DB Retire	47,000	50,351	48,000	32,913	22,000	-	22,000		100%	0%	22,000	-	Benefits
78	5107200 51155	DC Retire	22,000	22,025	28,000	27,403	36,000	-	36,000		100%	0%	36,000	-	Benefits
79	5107200 51170	Work Comp	3	3	6,176	6,176	1,228	-	1,228		100%	0%	1,228	-	Benefits
80	5107200 52110	Emp Svcs	12,836	13,989	6,900	7,421	8,000	-	8,000		100%	0%	8,000	-	Benefits
81	5107200 52310	Util/Comm	750,000	539,741	750,000	580,832	750,000	-	750,000		100%	0%	750,000	-	Electric
82	5107200 52410	Prof Servc	31,500	28,484	33,750	16,883	32,500	-	32,500		100%	0%	32,500	-	# General
83	5107200 52510	OthService	429,965	317,741	350,860	241,715	1,365,750	(765,750)	600,000	6	100%	0%	600,000	-	General
84	5107200 52610	MaintServ	349,650	294,398	378,005	390,401	370,000	-	370,000		100%	0%	370,000	-	General
85	5107200 52710	Oper Serv	-	-	-	-	-	-	-		100%	0%	-	-	General
86	5107200 53110	Offeq&Furn	3,000	2,224	3,000	1,039	3,000	-	3,000		100%	0%	3,000	-	General
87	5107200 53210	Jani Supp	5,000	359	5,000	1,101	5,000	-	5,000		100%	0%	5,000	-	General
88	5107200 53310	Gen Supp	1,110,627	841,164	1,229,225	979,422	1,184,375	-	1,184,375		100%	0%	1,184,375	-	General
89	5107200 53410	Tools&Equ	11,500	14,657	13,500	11,309	13,500	-	13,500		100%	0%	13,500	-	General
90	5107200 53510	Fuel	11,000	12,431	12,000	10,242	14,000	-	14,000		100%	0%	14,000	-	Equip Fuel
91	5107200 53610	MaintMat	126,300	208,305	130,725	259,705	128,500	-	128,500		100%	0%	128,500	-	General
92	5107200 53910	Inv Adj	-	-	-	-	-	-	-		100%	0%	-	-	General
93	5107200 55930	Oth Imprv	-	-	66,055	66,055	-	-	-		100%	0%	-	-	General
94	5107200 55940	Mach&Equip	-	25,933	-	23,190	-	-	-		100%	0%	-	-	General
95	5107200 55980	Cap of FA	-	-	-	-	-	-	-		100%	0%	-	-	General
96	5107200 55990	Depr	-	-	-	-	-	-	-		100%	0%	-	-	General
97	6757200 51110	Salaries	-	-	-	-	-	-	-		100%	0%	-	-	Salaries
98	6757200 51130	FICA	-	-	-	-	-	-	-		100%	0%	-	-	Benefits
99	6757200 51140	Health Ins	-	-	-	-	-	-	-		100%	0%	-	-	Benefits
100	6757200 51150	DB Retire	-	-	-	-	-	-	-		100%	0%	-	-	Benefits
101	6757200 52410	Prof Servc	85,569	84,544	-	-	-	-	-		100%	0%	-	-	General
102	6757200 53110	Offeq&Furn	-	-	-	-	-	-	-		100%	0%	-	-	General
103	6757200 53610	MaintMat	-	-	-	-	-	-	-		100%	0%	-	-	General
104	6757200 55930	Oth Imprv	925,915	228,131	1,329,332	299,338	1,025,000	(1,025,000)	-	1	100%	0%	-	-	General
105	6757200 55940	Mach&Equip	-	-	-	-	-	-	-		100%	0%	-	-	General
106	6757200 55960	Veh&Equip	-	-	-	-	-	-	-		100%	0%	-	-	General
107		Total WaterPlant	\$ 4,975,820	\$ 3,852,919	\$ 5,569,742	\$ 4,109,964	\$ 6,191,544	\$ (1,790,750)	\$ 4,400,794				\$ 4,400,794	\$ -	
108		5107250 WaterAdm													
109	5107250 51110	Salaries	\$ 223,500	\$ 226,486	\$ 236,000	\$ 243,940	\$ 243,000	-	\$ 243,000		100%	0%	\$ 243,000	\$ -	Salaries
110	5107250 51120	OT	-	-	-	-	-	-	-		100%	0%	-	-	Salaries
111	5107250 51130	FICA	17,000	16,349	18,000	17,691	19,000	-	19,000		100%	0%	19,000	-	Benefits
112	5107250 51140	Health Ins	20,161	26,675	29,629	33,752	32,359	-	32,359		100%	0%	32,359	-	Benefits

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Test Year

Line No.	Account	Description	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	Adjustments	Test Year	Notes	Allocation		Test Year		Inflation Factor
			Budget	Actual	Budget	Actual	Budget				Actual	Water	Wastewater	Water	
113		5107250 51150	40,000	40,421	40,000	41,527	42,000		42,000		100%	0%	42,000	-	Benefits
114		5107250 51170	-	-	-	-	-		-		100%	0%	-	-	Benefits
115		5107250 52110	2,042	2,366	2,500	2,392	2,600		2,600		100%	0%	2,600	-	Benefits
116		5107250 52310	13,000	11,453	12,325	11,374	12,000		12,000		100%	0%	12,000	-	General
117		5107250 52410	84,580	60,105	119,000	62,750	88,500		88,500		100%	0%	88,500	-	General
118		5107250 52510	10,000	6,745	10,000	12,505	13,250		13,250		100%	0%	13,250	-	General
119		5107250 52610	1,500	-	1,500	-	1,500		1,500		100%	0%	1,500	-	General
120		5107250 52710	-	-	-	-	-		-		100%	0%	-	-	General
121		5107250 53110	3,211	2,068	3,400	2,689	3,000		3,000		100%	0%	3,000	-	General
122		5107250 53210	2,500	1,902	2,500	2,315	2,500		2,500		100%	0%	2,500	-	General
123		5107250 53310	2,500	3,464	3,000	2,117	3,250		3,250		100%	0%	3,250	-	General
124		5107250 53410	-	-	-	-	-		-		100%	0%	-	-	General
125		5107250 53510	1,000	-	1,000	-	1,000		1,000		100%	0%	1,000	-	Equip Fuel
126		5107250 53610	1,000	48	1,000	114	1,000		1,000		100%	0%	1,000	-	General
127	6757250	6757250 52410	-	-	-	-	-		-		100%	0%	-	-	General
128		6757250 52510	131,808	9,670	122,138	14,215	-		-		100%	0%	-	-	General
129		6757250 55920	225,000	-	243,000	18,197	3,000	(3,000)	-	1	100%	0%	-	-	General
130		6757250 55930	-	-	-	-	-		-		100%	0%	-	-	General
131		6757250 55950	-	-	-	-	-		-		100%	0%	-	-	General
132		Total WaterAdm	\$ 778,802	\$ 407,751	\$ 844,992	\$ 465,579	\$ 467,959	\$ (3,000)	\$ 464,959				\$ 464,959	\$ -	
133	5107300	WaterDist													
134		5107300 51110	\$ 1,090,500	\$ 821,359	\$ 1,158,000	\$ 944,659	\$ 1,203,000		\$ 1,203,000		100%	0%	\$ 1,203,000	\$ -	Salaries
135		5107300 51120	41,000	27,002	41,000	44,055	41,000		41,000		100%	0%	41,000	-	Salaries
136		5107300 51130	83,000	62,724	89,000	72,829	93,000		93,000		100%	0%	93,000	-	Benefits
137		5107300 51140	211,687	396,153	325,914	371,262	355,947		355,947		100%	0%	355,947	-	Benefits
138		5107300 51150	72,000	70,864	73,000	83,211	87,000		87,000		100%	0%	87,000	-	Benefits
139		5107300 51155	32,000	19,116	36,000	22,664	35,000		35,000		100%	0%	35,000	-	Benefits
140		5107300 51170	19,963	19,963	2,373	2,373	934		934		100%	0%	934	-	Benefits
141		5107300 51180	-	-	-	-	-		-		100%	0%	-	-	Benefits
142		5107300 52110	20,749	14,768	12,125	11,528	15,000		15,000		100%	0%	15,000	-	Benefits
143		5107300 52310	10,000	10,923	13,500	16,448	13,500		13,500		100%	0%	13,500	-	General
144		5107300 52410	40,000	33,713	40,000	35,392	40,000		40,000		100%	0%	40,000	-	General
145		5107300 52510	11,000	30,195	11,000	17,855	16,000		16,000		100%	0%	16,000	-	General
146		5107300 52610	16,000	7,077	16,000	9,962	16,000		16,000		100%	0%	16,000	-	General
147		5107300 53110	3,000	411	3,000	1,437	3,000		3,000		100%	0%	3,000	-	General
148		5107300 53210	-	267	-	-	-		-		100%	0%	-	-	General
149		5107300 53310	14,000	7,942	14,000	9,254	12,500		12,500		100%	0%	12,500	-	General
150		5107300 53410	17,571	13,411	14,000	56,061	14,000		14,000		100%	0%	14,000	-	General
151		5107300 53510	55,000	42,036	55,000	40,422	55,000		55,000		100%	0%	55,000	-	Equip Fuel
152		5107300 53610	585,990	314,735	500,859	314,917	470,000		470,000		100%	0%	470,000	-	General
153		5107300 53910	-	-	-	-	-		-		100%	0%	-	-	General
154		5107300 55930	-	-	-	-	-		-		100%	0%	-	-	General
155		5107300 55960	-	-	-	-	-		-		100%	0%	-	-	General
156		5107300 55980	-	-	-	-	-		-		100%	0%	-	-	General
157		5107300 55990	-	-	-	-	-		-		100%	0%	-	-	General
150	6757300	6757300 51110	-	-	-	-	-		-		100%	0%	-	-	Salaries
151		6757300 51130	-	-	-	-	-		-		100%	0%	-	-	Benefits
152		6757300 51140	-	-	-	-	-		-		100%	0%	-	-	Benefits
153		6757300 51150	-	-	-	-	-		-		100%	0%	-	-	Benefits
154		6757300 51155	-	-	-	-	-		-		100%	0%	-	-	Benefits
155		6757300 52410	-	-	-	-	-		-		100%	0%	-	-	General
156		6757300 52510	-	-	-	-	-		-		100%	0%	-	-	General
157		6757300 53410	-	-	-	-	-		-		100%	0%	-	-	General
158		6757300 53610	-	-	-	-	-		-		100%	0%	-	-	General
159		6757300 55920	-	-	-	-	-		-		100%	0%	-	-	General
160		6757300 55930	639,940	144,236	6,813,781	90,327	8,497,000	(8,497,000)	-	1	100%	0%	-	-	General
161		6757300 55940	-	-	-	-	-		-		100%	0%	-	-	General
162		6757300 55960	330,000	-	348,871	181,900	295,000	(295,000)	-	1	100%	0%	-	-	General
163		Total WaterDist	\$ 3,293,401	\$ 2,036,895	\$ 9,567,423	\$ 2,326,556	\$ 11,262,881	\$ (8,792,000)	\$ 2,470,881				\$ 2,470,881	\$ -	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Test Year

Line No.	Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Adjustments	Test Year	Notes	Allocation		Test Year		Inflation Factor
											Water	Wastewater	Water	Wastewater	
164	7150000 BMAWtr Fund														
165	7150000 52210	Fin Svcs	\$ -	\$ -	-	-	\$ -		\$ -		100%	0%	\$ -	\$ -	None
166	7150000 52220	BadDbt WO	-	-	-	-	-		-		100%	0%	-	-	None
167	7150000 52910	Debt-Int	-	-	-	-	-	492,553	492,553	4	100%	0%	492,553	-	None
168	7150000 52911	Debt-Prin	-	-	-	-	-	2,633,302	2,633,302	4	100%	0%	2,633,302	-	None
169	7150000 55990	Depr	-	-	-	-	-	-	-		100%	0%	-	-	None
170		Total BMAWtr Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,125,856	\$ 3,125,856				\$ 3,125,856	\$ -	
171	510900 Interfund Transfers														
172	51090059101	Transfer to Gen	\$ 2,380,940	\$ 2,380,940	\$ 2,661,815	\$ 2,661,815	\$ 2,938,395	\$ 381,145	\$ 3,319,540	5	100%	0%	\$ 3,319,540	\$ -	General Fund Transfer
173	51090059663	Transfer to Col.	25,000	25,000	25,000	25,000	25,000		25,000		100%	0%	25,000	-	General
174	51090059670	Transfer to Stab	179,340	179,340	191,928	191,928	220,816		220,816		100%	0%	220,816	-	General
175	51090059675	Transfer to Cap.	-	-	-	-	-		-		100%	0%	-	-	General
176		Total Interfund Transfers	\$ 2,585,280	\$ 2,585,280	\$ 2,878,743	\$ 2,878,743	\$ 3,184,211	\$ 381,145	\$ 3,565,356				\$ 3,565,356	\$ -	
177		Water Total Expenses	\$ 11,633,303	\$ 8,882,844	\$ 18,860,900	\$ 9,780,842	\$ 21,106,595	\$ (7,078,749)	\$ 14,027,846				\$ 14,027,846	\$ -	
178		Proposed Debt													
179		Water Construction Project	\$ -	\$ -	-	-	\$ -		\$ -		100%	0%	\$ -	\$ -	None
180		Construction of WWTP	-	-	-	-	-		-		0%	100%	-	-	None
181		Construction of Caney PS	-	-	-	-	-		-		0%	100%	-	-	None
182		Corridor Imprmts	-	-	-	-	-		-		0%	100%	-	-	None
183		Proposed Debt Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	
184		Capital Improvement Plan													
185		Pay-As-You-Go Funding	-	-	\$ -	\$ -	\$ -	\$ 2,525,000	\$ 2,525,000	2	60%	40%	\$ 1,525,000	\$ 1,000,000	Capital Projects
186		Total CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,525,000	\$ 2,525,000				\$ 1,525,000	\$ 1,000,000	
187															
188		Total Expenses	\$ 21,205,351	\$ 16,248,535	\$ 30,527,206	\$ 17,086,866	\$ 28,916,490	\$ (5,956,202)	\$ 22,960,288				\$ 15,552,846	\$ 7,407,442	
189		Revenues													
190		Wastewater													
191	6750000 Capital Reserve Fund														
192	675000044419	WWCIF	\$ (2,348,023)	\$ (3,220,008)	\$ (3,407,005)	\$ (3,442,446)	\$ (3,654,151)	\$ 3,654,151	\$ -	3	0%	100%	\$ -	\$ -	None
193		Total Capital Reserve Fund	\$ (2,348,023)	\$ (3,220,008)	\$ (3,407,005)	\$ (3,442,446)	\$ (3,654,151)	\$ 3,654,151	\$ -				\$ -	\$ -	
194															
195	710000 BMAWtrFnd														
196	7100000 42163	Contr Lic	-	-	-	-	\$ (400)		\$ (400)		0%	100%	\$ -	\$ (400)	None
197	7100000 43110	Fed Grant	-	-	-	-	-		-		0%	100%	-	-	None
198	7100000 44175	Other Svc	-	-	-	-	-		-		0%	100%	-	-	None
199	71000044411	WW/Sew Fee	-	-	-	-	(3,433,061)	3,433,061	-	3	0%	100%	-	-	None
200	71000044412	SewSvc Fee	-	-	-	-	(2,504,310)	2,504,310	-	3	0%	100%	-	-	None
201	71000044413	SewTap Fee	-	-	-	-	(2,965)		(2,965)		0%	100%	-	(2,965)	None
202	71000044416	Disch Test	-	-	-	-	-		-		0%	100%	-	-	None
203	71000046221	Int Earned	-	-	-	-	(202,166)	202,166	-	7	0%	100%	-	-	None
204	71000074711	Bad Debt Collection	-	-	-	-	-		-		0%	100%	-	-	None
205	710000 48211	Sale of FA	-	-	-	-	-		-		0%	100%	-	-	None
206	71000048611	Reimb. Contract	-	-	-	-	(100,000)		(100,000)		0%	100%	-	(100,000)	None
207	71000047211	Miscellaneous Rev	-	(168)	-	-	-		-		0%	100%	-	-	None
208		Land Rental	-	(900)	-	(825)	-		-		0%	100%	-	-	General
209		BMA Sewer	(5,262,141)	(5,262,141)	(5,818,507)	(5,806,882)	-		-		0%	100%	-	-	General
210		Insurance Reimbursement	-	-	-	(2,435)	-		-		0%	100%	-	-	General
211		Sale of Property	-	-	-	(2,996)	-		-		0%	100%	-	-	General
212		Total BMAWtrFnd	\$ (5,262,141)	\$ (5,263,209)	\$ (5,818,507)	\$ (5,813,139)	\$ (6,242,902)	\$ 6,139,537	\$ (103,365)				\$ -	\$ (103,365)	
213		Total Wastewater Revenues	\$ (7,610,164)	\$ (8,483,217)	\$ (9,225,512)	\$ (9,255,585)	\$ (9,897,053)	\$ 9,793,688	\$ (103,365)				\$ -	\$ (103,365)	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Test Year

Line No.	Account	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Adjustments	Test Year	Notes	Allocation		Test Year		Inflation Factor
											Water	Wastewater	Water	Wastewater	
214	Water														
215	715000	BMAWtrFnd													
216	715000044611	Water Use	-	-	-	-	\$ (6,882,008)	\$ 6,882,008	\$ -	3	100%	0%	\$ -	\$ -	None
217	715000044613	Wa Srv Fee	-	-	-	-	(4,278,241)	4,278,241	-	3	100%	0%	-	-	None
218	715000044613	SvcOrd Fee	-	-	-	-	(30,809)	-	(30,809)	-	100%	0%	(30,809)	-	None
219	715000044614	Delinq Fee	-	-	-	-	(72,002)	-	(72,002)	-	100%	0%	(72,002)	-	None
220	715000044615	WtrTap Fee	-	-	-	-	(30,309)	-	(30,309)	-	100%	0%	(30,309)	-	None
221	715000044618	OthWtr Fee	-	-	-	-	(21,771)	-	(21,771)	-	100%	0%	(21,771)	-	None
222	715000044619	LT Penalty	-	-	-	-	(440,599)	-	(440,599)	-	50%	50%	(220,300)	(220,300)	None
223	715000046221	Int Earn	-	-	-	-	(274,059)	274,059	-	7	100%	0%	-	-	None
224	715000047211	Misc. Revenue	-	(293)	-	-	-	-	-	-	100%	0%	-	-	None
225	715000047411	Bad Debt Collection	-	-	-	-	-	-	-	-	100%	0%	-	-	None
226	715000046224	Real G/L	-	-	-	-	-	-	-	-	100%	0%	-	-	None
227	715000047515	Refunds	-	-	-	-	-	-	-	-	100%	0%	-	-	None
228	715000048211	Sale of FA	-	-	-	(8,092)	-	-	-	-	100%	0%	-	-	None
229	715000047215	Repairs & Replacements	-	(2,000)	-	(764)	-	-	-	-	100%	0%	-	-	General
230		BMA Water	(8,959,701)	(8,187,902)	(9,929,087)	(9,168,008)	-	-	-	-	100%	0%	-	-	General
231		Total BMAWtrFund	\$ (8,959,701)	\$ (8,190,195)	\$ (9,929,087)	\$ (9,176,864)	\$ (12,029,798)	\$ 11,434,308	\$ (595,490)				\$ (375,191)	\$ (220,300)	
232	6750000	Capital Reserve Fund													
233	675000044616	WCIF	\$ (1,770,000)	\$ (1,814,884)	\$ (1,770,000)	\$ (2,268,735)	\$ (1,770,000)	\$ 1,770,000	\$ -	3	100%	0%	\$ -	\$ -	None
234		Total Capital Reserve	\$ (1,770,000)	\$ (1,814,884)	\$ (1,770,000)	\$ (2,268,735)	\$ (1,770,000)	\$ 1,770,000	\$ -				\$ -	\$ -	
235		Total Water Revenues	\$ (10,729,701)	\$ (10,005,079)	\$ (11,699,087)	\$ (11,445,599)	\$ (13,799,798)	\$ 13,204,308	\$ (595,490)				\$ (375,191)	\$ (220,300)	
236		Total Revenues	\$ (18,339,865)	\$ (18,488,297)	\$ (20,924,599)	\$ (20,701,184)	\$ (23,696,851)	\$ 22,997,996	\$ (698,855)				\$ (375,191)	\$ (323,665)	
237		NET REVENUE REQUIREMENT							\$ 22,261,433				\$ 15,177,655	\$ 7,083,778	

Note:

- 1) Capital projects have been zeroed out. These values will be linked to the Pay-As-You-Go (PAYGO) expenditures corresponding to the capital improvement plan.
- 2) This is the total Pay-As-You-Go (PAYGO) amount from the capital improvement plan. It is allocated across both utilities.
- 3) Rate and fee revenues will be calculated by NewGen and incorporated when designing rates, they are zeroed in the test year to identify the revenue requirement.
- 4) Current debt has been linked to the current debt schedule.
- 5) The general fund contributions have been adjusted per client for FY2027.
- 6) Adjusted per client during 4/14/2026 meeting. This amount represents the annual expected recurring expense related to water acquisition costs. There is a \$1.6M one time expense that is modeled to be taken out of the capital improvement reserve fund balance.
- 7) Interest income has been zeroed out. This will be calculated on the reserves schedule.

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Water Revenue Requirement Forecast - FY 2027

			Test Year	Year 1 FY 2027	Inflation Factor
1	Expenses				
2	Wastewater				
3	5097100 WWTP				
4	5097100 52310	Utl/Comm	\$ -	\$ -	General
5	5097100 52410	Prof Servc	-	-	General
6	5097100 52510	OthService	-	-	General
7	5097100 52610	MaintServ	-	-	General
8	5097100 52710	Oper Serv	-	-	General
9	5097100 53410	Tools&Equ	-	-	General
10	5097100 53610	MaintMat	-	-	General
11	5097100 55940	Mach&Equip	-	-	General
12	5097100 55980	Cap of FA	-	-	General
13	5097100 55990	Depr	-	-	General
14	6757100	675710052410 Prof Servc	-	-	General
15		675710052610 MaintServ	-	-	General
16		675710055920 Buil&Struc	-	-	General
17		675710055930 Oth Imprv	-	-	General
18		675710055940 Mach&Equip	-	-	General
19		675710055960 Veh&Equip	-	-	General
20		Total WWTP	\$ -	\$ -	
21	5097150 WW Maintenance				
22	5097150 51110	Salaries	\$ -	\$ -	Salaries
23	5097150 51120	OT	-	-	Salaries
24	5097150 51130	FICA	-	-	Benefits
25	5097150 51140	Health Ins	-	-	Benefits
26	5097150 51150	DB Retire	-	-	Benefits
27	5097150 51155	DC Retire	-	-	Benefits
28	5097150 51170	Work Comp	-	-	Benefits
29	5097150 51180	Unemploy	-	-	Benefits
30	5097150 52110	Emp Svcs	-	-	General
31	5097150 52310	Utl/Comm	-	-	General
32	5097150 52410	Prof Servc	-	-	General
33	5097150 52510	OthService	-	-	General
34	5097150 52610	MaintServ	-	-	General
35	5097150 52810	Ins&Bonds	-	-	General
36	5097150 53110	Offeq&Furn	-	-	General
37	5097150 53210	Jani Supp	-	-	General
38	5097150 53310	Gen Supp	-	-	General
39	5097150 53410	Tools&Equ	-	-	General
40	5097150 53510	Fuel	-	-	Equip Fuel
41	5097150 53610	MaintMat	-	-	General
42	5097150 53910	Inv Adj	-	-	General
43	5097150 55930	Oth Imprv	-	-	General
44	5097150 55980	Cap of FA	-	-	General
45	5097150 55990	Depr	-	-	General
46	6757150	6757150 52510 OthService	-	-	General
47		6757150 53410 Tools&Equ	-	-	General
48		6757150 53610 MaintMat	-	-	General
49		6757150 55930 Oth Imprv	-	-	General
50		6757150 55940 Mach&Equip	-	-	General
51		6757150 55950 Offeq&Furn	-	-	General
52		6757150 55960 Veh&Equip	-	-	General
53		Total WW Main	\$ -	\$ -	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Water Revenue Requirement Forecast - FY 2027

		Description	Test Year	Year 1 FY 2027	Inflation Factor
54	710000 BMAWrFund				
55	7100000 52210	Fin Svcs	\$ -	\$ -	General
56	7100000 52220	BadDbt WO	-	-	General
57	7100000 52910	Debt-Int	-	-	None
58	7100000 52911	Debt-Prin	-	-	None
59		Total BMAWr Fund	<u>\$ -</u>	<u>\$ -</u>	
60	509900 Interfund Transfers				
61	509000059101	Transfer to Gen	\$ -	\$ -	General
62	509000059663	Transfer to Col.	-	-	General
63	509000059670	Transfer to Stab	-	-	General
64	509000059675	Transfer to Cap.	-	-	General
65		Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	
66					
67	Wastewater Total Expenses				
68	Water				
69	5101950 Fleet Main				
70	5101950 55990	Depr	\$ -	\$ -	General
71		Total Fleet Main	<u>\$ -</u>	<u>\$ -</u>	
72	5107200 WaterPlant				
73	5107200 51110	Salaries	\$ 886,000	\$ 925,870	Salaries
74	5107200 51120	OT	36,000	37,620	Salaries
75	5107200 51130	FICA	68,000	71,740	Benefits
76	5107200 51140	Health Ins	242,691	256,039	Benefits
77	5107200 51150	DB Retire	22,000	23,210	Benefits
78	5107200 51155	DC Retire	36,000	37,980	Benefits
79	5107200 51170	Work Comp	1,228	1,296	Benefits
80	5107200 52110	Emp Svcs	8,000	8,440	Benefits
81	5107200 52310	Utl/Comm	750,000	785,850	Electric
82	5107200 52410	Prof Servc	32,500	34,054	General
83	5107200 52510	OthService	600,000	628,680	General
84	5107200 52610	MaintServ	370,000	387,686	General
85	5107200 52710	Oper Serv	-	-	General
86	5107200 53110	Offeq&Furn	3,000	3,143	General
87	5107200 53210	Jani Supp	5,000	5,239	General
88	5107200 53310	Gen Supp	1,184,375	1,240,988	General
89	5107200 53410	Tools&Equ	13,500	14,145	General
90	5107200 53510	Fuel	14,000	14,669	Equip Fuel
91	5107200 53610	MaintMat	128,500	134,642	General
92	5107200 53910	Inv Adj	-	-	General
93	5107200 55930	Oth Imprv	-	-	General
94	5107200 55940	Mach&Equip	-	-	General
95	5107200 55980	Cap of FA	-	-	General
96	5107200 55990	Depr	-	-	General
97	6757200	675720051110	Salaries	-	Salaries
98	675720051130	FICA	-	-	Benefits
99	675720051140	Health Ins	-	-	Benefits
100	675720051150	DB Retire	-	-	Benefits
101	675720052410	Prof Servc	-	-	General
102	675720053110	Offeq&Furn	-	-	General
103	675720053610	MaintMat	-	-	General
104	675720055930	Oth Imprv	-	-	General
105	675720055940	Mach&Equip	-	-	General
106	675720055960	Veh&Equip	-	-	General
107		Total WaterPlant	<u>\$ 4,400,794</u>	<u>\$ 4,611,291</u>	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Water Revenue Requirement Forecast - FY 2027

			Test	Year 1	
			Year	FY 2027	Inflation Factor
		Description			
108	5107250	WaterAdm			
109		5107250 51110 Salaries	\$ 243,000	\$ 253,935	Salaries
110		5107250 51120 OT	-	-	Salaries
111		5107250 51130 FICA	19,000	20,045	Benefits
112		5107250 51140 Health Ins	32,359	34,139	Benefits
113		5107250 51150 DB Retire	42,000	44,310	Benefits
114		5107250 51170 Work Comp	-	-	Benefits
115		5107250 52110 Emp Svcs	2,600	2,743	Benefits
116		5107250 52310 Utl/Comm	12,000	12,574	General
117		5107250 52410 Prof Servc	88,500	92,730	General
118		5107250 52510 OthService	13,250	13,883	General
119		5107250 52610 MaintServ	1,500	1,572	General
120		5107250 52710 Oper Serv	-	-	General
121		5107250 53110 Offeq&Furn	3,000	3,143	General
122		5107250 53210 Jani Supp	2,500	2,620	General
123		5107250 53310 Gen Supp	3,250	3,405	General
124		5107250 53410 Tools&Equ	-	-	General
125		5107250 53510 Fuel	1,000	1,048	Equip Fuel
126		5107250 53610 MaintMat	1,000	1,048	General
127	6757250	6757250 52410 Prof Servc	-	-	General
128		6757250 52510 OthService	-	-	General
129		6757250 55920 Buil&Struc	-	-	General
130		6757250 55930 Oth Imprv	-	-	General
131		6757250 55950 Offeq&Furn	-	-	General
132		Total WaterAdm	\$ 464,959	\$ 487,195	
133	5107300	WaterDist			
134		5107300 51110 Salaries	\$ 1,203,000	\$ 1,257,135	Salaries
135		5107300 51120 OT	41,000	42,845	Salaries
136		5107300 51130 FICA	93,000	98,115	Benefits
137		5107300 51140 Health Ins	355,947	375,524	Benefits
138		5107300 51150 DB Retire	87,000	91,785	Benefits
139		5107300 51155 DC Retire	35,000	36,925	Benefits
140		5107300 51170 Work Comp	934	985	Benefits
141		5107300 51180 Unemploy	-	-	Benefits
142		5107300 52110 Emp Svcs	15,000	15,825	Benefits
143		5107300 52310 Utl/Comm	13,500	14,145	General
144		5107300 52410 Prof Servc	40,000	41,912	General
145		5107300 52510 OthService	16,000	16,765	General
146		5107300 52610 MaintServ	16,000	16,765	General
147		5107300 53110 Offeq&Furn	3,000	3,143	General
148		5107300 53210 Jani Supp	-	-	General
149		5107300 53310 Gen Supp	12,500	13,098	General
150		5107300 53410 Tools&Equ	14,000	14,669	General
151		5107300 53510 Fuel	55,000	57,629	Equip Fuel
152		5107300 53610 MaintMat	470,000	492,466	General
153		5107300 53910 Inv Adj	-	-	General
154		5107300 55930 Oth Imprv	-	-	General
155		5107300 55960 Veh&Equip	-	-	General
156		5107300 55980 Cap of FA	-	-	General
157		5107300 55990 Depr	-	-	General
150	6757300	6757300 51110 Salaries	-	-	Salaries
151		6757300 51130 FICA	-	-	Benefits
152		6757300 51140 Health Ins	-	-	Benefits
153		6757300 51150 DB Retire	-	-	Benefits
154		6757300 51155 DC Retire	-	-	Benefits
155		6757300 52410 Prof Servc	-	-	General
156		6757300 52510 OthService	-	-	General
157		6757300 53410 Tools&Equ	-	-	General

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Water Revenue Requirement Forecast - FY 2027

			Test	Year 1	
			Year	FY 2027	Inflation Factor
Description					
158	6757300 53610	MaintMat	-	-	General
159	6757300 55920	Buil&Struc	-	-	General
160	6757300 55930	Oth Imprv	-	-	General
161	6757300 55940	Mach&Equip	-	-	General
162	6757300 55960	Veh&Equip	-	-	General
163		Total WaterDist	\$ 2,470,881	\$ 2,589,731	
164	7150000 BMAWtr Fund				
165	7150000 52210	Fin Svcs	\$ -	\$ -	None
166	7150000 52220	BadDbt WO	-	-	None
167	7150000 52910	Debt-Int	492,553	492,553	None
168	7150000 52911	Debt-Prin	2,633,302	2,633,302	None
169	7150000 55990	Depr	-	-	None
170		Total BMAWtr Fund	\$ 3,125,856	\$ 3,125,856	
171	510900 Interfund Transfers				
172	51090059101	Transfer to Gen	\$ 3,319,540	\$ 3,319,540	General Fund Transfer
173	51090059663	Transfer to Col.	25,000	26,195	General
174	51090059670	Transfer to Stab	220,816	231,371	General
175	51090059675	Transfer to Cap.	-	-	General
176		Total Interfund Transfers	\$ 3,565,356	\$ 3,577,106	
177		Water Total Expenses	\$ 14,027,846	\$ 14,391,179	
178		Proposed Debt			
179		Water Construction Project	\$ -	\$ 408,000	None
180		Construction of WWTP Expansion	-	-	None
181		Construction of Caney PS Corridor Imprmts	-	-	None
182		Proposed Debt Total	\$ -	\$ 408,000	
183					
184		Capital Improvement Plan			
185		Pay-As-You-Go Funding	\$ 1,525,000	\$ 1,525,000	Capital Projects
186		Total CIP	\$ 1,525,000	\$ 1,525,000	
187					
188		Total Expenses	\$ 15,552,846	\$ 16,324,179	

189 Revenues

190	Wastewater				
191	6750000	Capital Reserve Fund			
192	675000044419	WWCIF	\$ -	\$ -	None
193		Total Capital Reserve Fund	\$ -	\$ -	
194					
195	710000	BMASwrFnd			
196	7100000 42163	Contr Lic	\$ -	\$ -	None
197	7100000 43110	Fed Grant	-	-	None
198	7100000 44175	Other Svc	-	-	None
199	71000044411	WW/Sew Fee	-	-	None
200	71000044412	SewSvc Fee	-	-	None
201	71000044413	SewTap Fee	-	-	None
202	71000044416	Disch Test	-	-	None
203	71000046221	Int Earned	-	-	None
204	71000074711	Bad Debt Collection	-	-	None
205	710000 48211	Sale of FA	-	-	None
206	71000048611	Reimb. Contract	-	-	None
207	71000047211	Miscellaneous Rev	-	-	None
212		Total BMASwrFnd	\$ -	\$ -	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Water Revenue Requirement Forecast - FY 2027

			Test Year	Year 1 FY 2027	Inflation Factor
213	Total Wastewater Revenues		\$ -	\$ -	
214	Water				
215	715000	BMAWtrFnd			
216		715000044611 Water Use	\$ -	\$ -	None
217		715000044613 Wa Srv Fee	-	-	None
218		715000044613 SvcOrd Fee	(30,809)	(30,809)	None
219		715000044614 Delinq Fee	(72,002)	(72,002)	None
220		715000044615 WtrTap Fee	(30,309)	(30,309)	None
221		715000044618 OthWtr Fee	(21,771)	(21,771)	None
222		715000044619 LT Penalty	(220,300)	(220,300)	None
223		715000046221 Int Earn	-	-	None
224		715000047211 Misc. Revenue	-	-	None
225		715000047411 Bad Debt Collection	-	-	None
226		715000046224 Real G/L	-	-	None
227		715000047515 Refunds	-	-	None
228		715000048211 Sale of FA	-	-	None
231		Total BMAWtrFund	\$ (375,191)	\$ (375,191)	
232	6750000	Capital Reserve Fund			
233		675000044616 WCIF	\$ -	\$ -	None
234		Total Capital Reserve	\$ -	\$ -	
235		Total Water Revenues	(375,191)	(375,191)	
236		Total Revenues	(375,191)	(375,191)	
237		NET REVENUE REQUIREMENT	\$ 15,177,655	\$ 15,948,989	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Wastewater Revenue Requirement Forecast - FY 2027

			Test	Year 1	
			Year	FY 2027	Inflation Factor
1	Expenses				
2	Wastewater				
3	5097100 WWTP				
4	5097100 52310	Utl/Comm	\$ 8,500	\$ 8,906	General
5	5097100 52410	Prof Servc	5,000	5,239	General
6	5097100 52510	OthService	28,250	29,600	General
7	5097100 52610	MaintServ	30,000	31,434	General
8	5097100 52710	Oper Serv	3,025,550	3,170,171	General
9	5097100 53410	Tools&Equ	-	-	General
10	5097100 53610	MaintMat	-	-	General
11	5097100 55940	Mach&Equip	-	-	General
12	5097100 55980	Cap of FA	-	-	General
13	5097100 55990	Depr	-	-	General
14	6757100 675710052410	Prof Servc	-	-	General
15	675710052610	MaintServ	-	-	General
16	675710055920	Buil&Struc	-	-	General
17	675710055930	Oth Imprv	-	-	General
18	675710055940	Mach&Equip	-	-	General
19	675710055960	Veh&Equip	-	-	General
20		Total WWTP	\$ 3,097,300	\$ 3,245,351	
21	5097150 WW Maintenance				
22	5097150 51110	Salaries	\$ 565,000	\$ 590,425	Salaries
23	5097150 51120	OT	16,000	16,720	Salaries
24	5097150 51130	FICA	44,000	46,420	Benefits
25	5097150 51140	Health Ins	186,063	196,296	Benefits
26	5097150 51150	DB Retire	-	-	Benefits
27	5097150 51155	DC Retire	28,000	29,540	Benefits
28	5097150 51170	Work Comp	1,404	1,481	Benefits
29	5097150 51180	Unemploy	-	-	Benefits
30	5097150 52110	Emp Svcs	9,000	9,430	General
31	5097150 52310	Utl/Comm	6,000	6,287	General
32	5097150 52410	Prof Servc	27,850	29,181	General
33	5097150 52510	OthService	9,500	9,954	General
34	5097150 52610	MaintServ	35,000	36,673	General
35	5097150 52810	Ins&Bonds	-	-	General
36	5097150 53110	Offeq&Furn	-	-	General
37	5097150 53210	Jani Supp	-	-	General
38	5097150 53310	Gen Supp	14,000	14,669	General
39	5097150 53410	Tools&Equ	13,000	13,621	General
40	5097150 53510	Fuel	32,500	34,054	Equip Fuel
41	5097150 53610	MaintMat	65,000	68,107	General
42	5097150 53910	Inv Adj	-	-	General
43	5097150 55930	Oth Imprv	-	-	General
44	5097150 55980	Cap of FA	-	-	General
45	5097150 55990	Depr	-	-	General
46	6757150 6757150 52510	OthService	-	-	General
47	6757150 53410	Tools&Equ	-	-	General
48	6757150 53610	MaintMat	-	-	General
49	6757150 55930	Oth Imprv	-	-	General
50	6757150 55940	Mach&Equip	-	-	General
51	6757150 55950	Offeq&Furn	-	-	General
52	6757150 55960	Veh&Equip	-	-	General
53		Total WW Main	\$ 1,052,317	\$ 1,102,859	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Wastewater Revenue Requirement Forecast - FY 2027

			Test	Year 1	Inflation Factor
Description			Year	FY 2027	
54	710000 BMASwrFund				
55	7100000 52210	Fin Svcs	\$ -	\$ -	General
56	7100000 52220	BadDbt WO	-	-	General
57	7100000 52910	Debt-Int	-	-	None
58	7100000 52911	Debt-Prin	-	-	None
59		Total BMASwr Fund	<u>\$ -</u>	<u>\$ -</u>	
60	509900 Interfund Transfers				
61	509000059101	Transfer to Gen	\$ 2,112,435	\$ 2,112,435	General
62	509000059663	Transfer to Col.	25,000	26,195	General
63	509000059670	Transfer to Stab	120,390	126,145	General
64	509000059675	Transfer to Cap.	-	-	General
65		Total Interfund Transfers	<u>\$ 2,257,825</u>	<u>\$ 2,264,775</u>	
66					
67		Wastewater Total Expenses	<u>\$ 6,407,442</u>	<u>\$ 6,612,985</u>	
68	Water				
69	5101950 Fleet Main				
70	5101950 55990	Depr	\$ -	\$ -	General
71		Total Fleet Main	<u>\$ -</u>	<u>\$ -</u>	
72	5107200 WaterPlant				
73	5107200 51110	Salaries	\$ -	\$ -	Salaries
74	5107200 51120	OT	-	-	Salaries
75	5107200 51130	FICA	-	-	Benefits
76	5107200 51140	Health Ins	-	-	Benefits
77	5107200 51150	DB Retire	-	-	Benefits
78	5107200 51155	DC Retire	-	-	Benefits
79	5107200 51170	Work Comp	-	-	Benefits
80	5107200 52110	Emp Svcs	-	-	Benefits
81	5107200 52310	Utl/Comm	-	-	Electric
82	5107200 52410	Prof Servc	-	-	General
83	5107200 52510	OthService	-	-	General
84	5107200 52610	MaintServ	-	-	General
85	5107200 52710	Oper Serv	-	-	General
86	5107200 53110	Offeq&Furn	-	-	General
87	5107200 53210	Jani Supp	-	-	General
88	5107200 53310	Gen Supp	-	-	General
89	5107200 53410	Tools&Equ	-	-	General
90	5107200 53510	Fuel	-	-	Equip Fuel
91	5107200 53610	MaintMat	-	-	General
92	5107200 53910	Inv Adj	-	-	General
93	5107200 55930	Oth Imprv	-	-	General
94	5107200 55940	Mach&Equip	-	-	General
95	5107200 55980	Cap of FA	-	-	General
96	5107200 55990	Depr	-	-	General
97	6757200				
98	675720051110	Salaries	-	-	Salaries
99	675720051130	FICA	-	-	Benefits
99	675720051140	Health Ins	-	-	Benefits
100	675720051150	DB Retire	-	-	Benefits
101	675720052410	Prof Servc	-	-	General
102	675720053110	Offeq&Furn	-	-	General
103	675720053610	MaintMat	-	-	General
104	675720055930	Oth Imprv	-	-	General
105	675720055940	Mach&Equip	-	-	General
106	675720055960	Veh&Equip	-	-	General
107		Total WaterPlant	<u>\$ -</u>	<u>\$ -</u>	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Wastewater Revenue Requirement Forecast - FY 2027

			Test	Year 1	
			Year	FY 2027	Inflation Factor
Description					
108	5107250 WaterAdm				
109	5107250 51110	Salaries	\$ -	\$ -	Salaries
110	5107250 51120	OT	-	-	Salaries
111	5107250 51130	FICA	-	-	Benefits
112	5107250 51140	Health Ins	-	-	Benefits
113	5107250 51150	DB Retire	-	-	Benefits
114	5107250 51170	Work Comp	-	-	Benefits
115	5107250 52110	Emp Svcs	-	-	Benefits
116	5107250 52310	Utl/Comm	-	-	General
117	5107250 52410	Prof Servc	-	-	General
118	5107250 52510	OthService	-	-	General
119	5107250 52610	MaintServ	-	-	General
120	5107250 52710	Oper Serv	-	-	General
121	5107250 53110	Offeq&Furn	-	-	General
122	5107250 53210	Jani Supp	-	-	General
123	5107250 53310	Gen Supp	-	-	General
124	5107250 53410	Tools&Equ	-	-	General
125	5107250 53510	Fuel	-	-	Equip Fuel
126	5107250 53610	MaintMat	-	-	General
127	6757250 6757250 52410	Prof Servc	-	-	General
128	6757250 52510	OthService	-	-	General
129	6757250 55920	Buil&Struc	-	-	General
130	6757250 55930	Oth Imprv	-	-	General
131	6757250 55950	Offeq&Furn	-	-	General
132		Total WaterAdm	\$ -	\$ -	
133	5107300 WaterDist				
134	5107300 51110	Salaries	\$ -	\$ -	Salaries
135	5107300 51120	OT	-	-	Salaries
136	5107300 51130	FICA	-	-	Benefits
137	5107300 51140	Health Ins	-	-	Benefits
138	5107300 51150	DB Retire	-	-	Benefits
139	5107300 51155	DC Retire	-	-	Benefits
140	5107300 51170	Work Comp	-	-	Benefits
141	5107300 51180	Unemploy	-	-	Benefits
142	5107300 52110	Emp Svcs	-	-	Benefits
143	5107300 52310	Utl/Comm	-	-	General
144	5107300 52410	Prof Servc	-	-	General
145	5107300 52510	OthService	-	-	General
146	5107300 52610	MaintServ	-	-	General
147	5107300 53110	Offeq&Furn	-	-	General
148	5107300 53210	Jani Supp	-	-	General
149	5107300 53310	Gen Supp	-	-	General
150	5107300 53410	Tools&Equ	-	-	General
151	5107300 53510	Fuel	-	-	Equip Fuel
152	5107300 53610	MaintMat	-	-	General
153	5107300 53910	Inv Adj	-	-	General
154	5107300 55930	Oth Imprv	-	-	General
155	5107300 55960	Veh&Equip	-	-	General
156	5107300 55980	Cap of FA	-	-	General
157	5107300 55990	Depr	-	-	General
150	6757300 6757300 51110	Salaries	-	-	Salaries
151	6757300 51130	FICA	-	-	Benefits
152	6757300 51140	Health Ins	-	-	Benefits
153	6757300 51150	DB Retire	-	-	Benefits
154	6757300 51155	DC Retire	-	-	Benefits
155	6757300 52410	Prof Servc	-	-	General
156	6757300 52510	OthService	-	-	General

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Wastewater Revenue Requirement Forecast - FY 2027

			Test	Year 1	Inflation Factor
			Year	FY 2027	
Description					
157	6757300 53410	Tools&Equ	-	-	General
158	6757300 53610	MaintMat	-	-	General
159	6757300 55920	Buil&Struc	-	-	General
160	6757300 55930	Oth Imprv	-	-	General
161	6757300 55940	Mach&Equip	-	-	General
162	6757300 55960	Veh&Equip	-	-	General
163		Total WaterDist	<u>\$ -</u>	<u>\$ -</u>	
164	7150000 BMAWtr Fund				
165	7150000 52210	Fin Svcs	\$ -	\$ -	None
166	7150000 52220	BadDbt WO	-	-	None
167	7150000 52910	Debt-Int	-	-	None
168	7150000 52911	Debt-Prin	-	-	None
169	7150000 55990	Depr	-	-	None
170		Total BMAWtr Fund	<u>\$ -</u>	<u>\$ -</u>	
171	510900 Interfund Transfers				
172	51090059101	Transfer to Gen	\$ -	\$ -	General Fund Transfer
173	51090059663	Transfer to Col.	-	-	General
174	51090059670	Transfer to Stab	-	-	General
175	51090059675	Transfer to Cap.	-	-	General
176		Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	
177		Water Total Expenses	<u>\$ -</u>	<u>\$ -</u>	
178		Proposed Debt			
179		Water Construction Project	\$ -	\$ 2,550,000	None
180		Construction of WWTP Expansion	-	-	None
181		Construction of Caney PS Corridor Imprmts	-	-	None
182		Proposed Debt Total	<u>\$ -</u>	<u>\$ 2,550,000</u>	
183					
184		Capital Improvement Plan			
185		Pay-As-You-Go Funding	\$ 1,000,000	\$ 1,000,000	Capital Projects
186		Total CIP	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	
187					
188		Total Expenses	<u>\$ 7,407,442</u>	<u>\$ 10,162,985</u>	
189	Revenues				
190	Wastewater				
191	6750000 Capital Reserve Fund				
192	675000044419	WWCIF	\$ -	\$ -	None
193		Total Capital Reserve Fund	<u>\$ -</u>	<u>\$ -</u>	
194					
195	710000 BMASwrFnd				
196	7100000 42163	Contr Lic	\$ (400)	\$ (400)	None
197	7100000 43110	Fed Grant	-	-	None
198	7100000 44175	Other Svc	-	-	None
199	71000044411	WW/Sew Fee	-	-	None
200	71000044412	SewSvc Fee	-	-	None
201	71000044413	SewTap Fee	(2,965)	(2,965)	None
202	71000044416	Disch Test	-	-	None
203	71000046221	Int Earned	-	-	None
204	71000074711	Bad Debt Collection	-	-	None
205	710000 48211	Sale of FA	-	-	None
206	71000048611	Reimb. Contract	(100,000)	(100,000)	None
207	71000047211	Miscellaneous Rev	-	-	None
212		Total BMASwrFnd	<u>\$ (103,365)</u>	<u>\$ (103,365)</u>	

Bartlesville, Oklahoma
Water and Wastewater Cost of Service and Rate Design Study
Wastewater Revenue Requirement Forecast - FY 2027

			Test	Year 1	Inflation Factor
			Year	FY 2027	
Description					
213	Total Wastewater Revenues		\$ (103,365)	\$ (103,365)	
214	Water				
215	715000	BMAWtrFnd			
216	715000044611	Water Use	\$ -	\$ -	None
217	715000044613	Wa Srv Fee	-	-	None
218	715000044613	SvcOrd Fee	-	-	None
219	715000044614	Delinq Fee	-	-	None
220	715000044615	WtrTap Fee	-	-	None
221	715000044618	OthWtr Fee	-	-	None
222	715000044619	LT Penalty	(220,300)	(220,300)	None
223	715000046221	Int Earn	-	-	None
224	715000047211	Misc. Revenue	-	-	None
225	715000047411	Bad Debt Collection	-	-	None
226	715000046224	Real G/L	-	-	None
227	715000047515	Refunds	-	-	None
228	715000048211	Sale of FA	-	-	None
231		Total BMAWtrFund	\$ (220,300)	\$ (220,300)	
232	6750000	Capital Reserve Fund			
233	675000044616	WCIF	\$ -	\$ -	None
234		Total Capital Reserve	\$ -	\$ -	
235	Total Water Revenues		\$ (220,300)	\$ (220,300)	
236	Total Revenues		\$ (323,665)	\$ (323,665)	
237	NET REVENUE REQUIREMENT		\$ 7,083,778	\$ 9,839,320	

Bartlesville, Oklahoma
Solid Waste Cost of Service and Rate Design Study
Test Year

Line No.	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Adjustments	Test Year	Notes:	Inflation Factor	
1	Expenses										
2	511750 Solid Waste & Recycle										
3	51175051110 Regular Salaries	\$ 1,574,000	\$ 1,299,271	\$ 1,609,000	\$ 1,482,285	1,697,000		\$ 1,697,000		Salaries	
4	51175051120 Overtime	13,000	6,887	13,000	8,550	13,000		13,000		Salaries	
5	51175051130 FICA	120,000	96,641	124,000	110,359	130,000		130,000		Benefits	
6	51175051140 Group Insurance	312,490	613,458	466,650	531,580	509,652		509,652		Benefits	
7	51175051150 DB Retirement	101,000	89,560	91,000	89,930	96,000		96,000		Benefits	
8	51175051155 DC Retirement	43,000	30,687	44,000	38,285	47,000		47,000		Benefits	
9	51175051170 Workers' Comp	3,305	3,305	9,015	9,015	3,816		3,816		Benefits	
10	51175051180 Unemployment			-	-	-		-		Benefits	
11	51175052110 Employment Srv	7,992	4,156	7,992	1,962	7,900		7,900		General	
12	51175052220 Bad Debt Writeoff			-	-	-		-		General	
13	51175052310 Ut/Comm	11,500	9,558	11,500	10,006	11,500		11,500		General	
14	51175052510 Other Services	943,094	962,699	1,082,395	1,008,247	1,012,000		1,012,000		General	
15	51175052610 Main&Repair Serv	30,000	11,797	30,000	7,072	30,000		30,000		General Maintenance	
16	5117553110 Office Supp	5,000	390	5,000	312	2,500		2,500		General	
17	51175053210 Jan Supplies	2,750	1,613	2,750	3,154	2,750		2,750		General	
18	51175053310 Gen Supplies	19,686	11,209	9,286	5,776	9,286		9,286		General	
19	51175053410 Tools&Equipment	39,000	118	51,000	10,905	39,000		39,000		General	
20	51175053510 Fuel	174,000	146,525	174,000	128,060	174,000		174,000		Fuel	
21	51175053610 Main&Repair Mate	180,000	157,848	181,234	206,472	180,000		180,000		Vehicle Maintenance	
22	51175053910 Inv. Adjustment	-	-	-	-	-		-		General	
23	5117505590 Other Imprv	-	-	-	-	-		-		General	
24	51175055980 Cap of FA	-	-	-	-	-		-		General	
25	51175055990 Depr	-	-	-	-	-		-		General	
26	6757500 52510 OthService	163,333	9,670	122,138	14,215	-		-		General	
27	6757500 55930 Oth Imprv	330	-	-	-	-		-		General	
28	6757500 55940 Mach&Equip	78,000	24,979	78,000	49,966	42,000	(42,000)	-	2	General	
29	6757500 55950 Offeq&Furn	-	-	-	-	-		-		General	
30	6757500 55960 Veh&Equip	2,740,000	-	2,740,000	512,243	1,215,000	(1,215,000)	-	2	General	
31	Total Solid Waste & Recycle	\$ 6,561,480	\$ 3,480,372	\$ 6,851,959	\$ 4,228,393	\$ 5,222,404	\$ (1,257,000)	\$ 3,965,404			
32	5110000 Interfund Transfers										
33	511000059101 Transfer to Gen	\$ 1,665,144	\$ 1,665,144	\$ 1,693,882	\$ 1,693,882	\$ 1,869,888	\$ 242,547	\$ 2,112,435	4	General Fund Transfer	
34	511000059670 Transfer to Stab	104,586	104,586	110,390	110,390	116,706		116,706		None	
35	511000059663 Transfer to Auto Fund			-	-	-		-		None	
36	511000059675 Transfer to Capital	880,000	880,000	880,000	880,000	880,000	105,000	985,000	3	None	
37	Total Interfund Transfers	\$ 2,649,730	\$ 2,649,730	\$ 2,684,272	\$ 2,684,272	\$ 2,866,594	\$ 347,547	\$ 3,214,141			
38	Proposed Debt										
39	BLANK	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		None	
39	Total Proposed Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
40	Capital Improvement Plan										
41	Pay-As-You-Go	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		None	
42	TOTAL CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
43	Solid Waste Total Expenses	\$ 9,211,210	\$ 6,130,102	\$ 9,536,231	\$ 6,912,665	\$ 8,088,998	\$ (909,453)	\$ 7,179,545			
44	Revenues										
45	511000 Solid Waste										
46	51100044431 Sanitation Collection	\$ (6,055,185)	\$ (6,189,261)	\$ (6,526,822)	\$ (6,675,838)	\$ (6,581,948)	\$ 6,581,948	\$ -	1	None	
47	51100044432 Landfill Fee	-	(94,483)	(100,092)	(102,875)	-		-		None	
48	51100044433 Other San. Fee	(129,137)	(26,996)	(26,568)	(19,705)	(99,423)		(99,423)		None	
49	51100044435 Recycled Mat.	(32,947)	-	-	-	(18,056)	18,056	-	5	None	
50	51100044436 Yard Waste Vouchers	(1,069)	(1,240)	(1,320)	(1,095)	(1,187)		(1,187)		None	
51	51100044437 Refuse Vouchers	(7,086)	(10,938)	(26,346)	(10,938)	(7,612)		(7,612)		None	
52	51100044891 Fleet Service Fee	(3,000)	(2,500)	(2,100)	(4,000)	(5,000)		(5,000)		None	
53	51100046221 Inv. Earnings	-	(1,748)	-	(10,539)	(2,000)	2,000	-	6	None	
54	51100046224 Realized Gain/Loss	-	-	-	-	-		-		None	
55	51100047211 Misc. Revenue	-	-	-	-	-		-		None	
56	51100047411 Bad Debt Collect.	-	-	-	-	-		-		None	
57	51100048222 Sale/Surplus Prop.	-	(393)	-	(2,916)	-		-		None	
58	Total Revenues	\$ (6,228,424)	\$ (6,327,557)	\$ (6,683,248)	\$ (6,827,906)	\$ (6,715,226)	\$ 6,602,004	\$ (113,222)			
59	NET REVENUE REQUIREMENT							\$ 7,066,323			

Notes:

- 1) Rate and fee revenues will be calculated by NewGen and incorporated when designing rates, they are zeroed out in the test year to determine the revenue requirement.
- 2) Equipment costs have been zeroed out. These values will be linked to the Pay-As-You-Go (PAYGO) expenditures corresponding to the capital improvement plan.
- 3) Transfer to capital amount reflects an estimated annual vehicle replacement contribution as well as the five year average expenditure required to fund the 25,000 poly carts.
- 4) The general fund contribution has been adjusted per client for FY 2027.
- 5) Adjustment per client during 4/10/2026 meeting.
- 6) Interest income has been zeroed out. This will be calculated on the reserves schedule.

Bartlesville, Oklahoma
Solid Waste Cost of Service and Rate Design Study
Solid Waste Revenue Requirement Forecast - FY 2027

Line No.	Description	Test Year	Year 1 FY 2027	Inflation Factor
1	Expenses			
2	511750 Solid Waste & Recycle			
3	51175051110 Regular Salaries	\$ 1,697,000	\$ 1,764,880	Salaries
4	51175051120 Overtime	13,000	13,520	Salaries
5	51175051130 FICA	130,000	136,500	Benefits
6	51175051140 Group Insurance	509,652	535,135	Benefits
7	51175051150 DB Retirement	96,000	100,800	Benefits
8	51175051155 DC Retirement	47,000	49,350	Benefits
9	51175051170 Workers' Comp	3,816	4,007	Benefits
10	51175051180 Unemployment	-	-	Benefits
11	51175052110 Employment Srv	7,900	8,278	General
12	51175052220 Bad Debt Writeoff	-	-	General
13	51175052310 Ut/Comm	11,500	12,050	General
14	51175052510 Other Services	1,012,000	1,060,374	General
15	51175052610 Main&Repair Serv	30,000	31,434	General Maintenance
16	5117553110 Office Supp	2,500	2,620	General
17	51175053210 Jan Supplies	2,750	2,881	General
18	51175053310 Gen Supplies	9,286	9,730	General
19	51175053410 Tools&Equipment	39,000	40,864	General
20	51175053510 Fuel	174,000	182,317	Fuel
21	51175053610 Main&Repair Mate	180,000	188,604	Vehicle Maintenance
22	51175053910 Inv. Adjustment	-	-	General
23	5117505590 Other Imprv	-	-	General
24	51175055980 Cap of FA	-	-	General
25	51175055990 Depr	-	-	General
26	6757500 6757500 52510 OthService	-	-	General
27	6757500 55930 Oth Imprv	-	-	General
28	6757500 55940 Mach&Equip	-	-	General
29	6757500 55950 Offeq&Furn	-	-	General
30	6757500 55960 Veh&Equip	-	-	General
31	Total Solid Waste & Recycle	\$ 3,965,404	\$ 4,143,343	
32	5110000 Interfund Transfers			
33	511000059101 Transfer to Gen	\$ 2,112,435	\$ 2,112,435	General Fund Transfer
34	511000059670 Transfer to Stab	116,706	116,706	None
35	511000059663 Transfer to Auto Fund	-	-	None
36	511000059675 Transfer to Capital	985,000	985,000	None
37	Total Interfund Transfers	\$ 3,214,141	\$ 3,214,141	
38	Proposed Debt			
39	BLANK	\$ -	\$ -	None
39	Total Proposed Debt	\$ -	\$ -	
40	Capital Improvement Plan			
41	Pay-As-You-Go	\$ -	\$ -	None
42	TOTAL CIP	\$ -	\$ -	
43	<u>Solid Waste Total Expenses</u>	\$ 7,179,545	\$ 7,357,484	

Bartlesville, Oklahoma
Solid Waste Cost of Service and Rate Design Study
Solid Waste Revenue Requirement Forecast - FY 2027

Line No.	Description	Test Year	Year 1 FY 2027	Inflation Factor
44	Revenues			
45	511000 Solid Waste			
46	51100044431 Sanitation Collection	\$ -	\$ -	None
47	51100044432 Landfill Fee	-	-	None
48	51100044433 Other San. Fee	(99,423)	(99,423)	None
49	51100044435 Recycled Mat.	-	-	None
50	51100044436 Yard Waste Vouchers	(1,187)	(1,187)	None
51	51100044437 Refuse Vouchers	(7,612)	(7,612)	None
52	51100044891 Fleet Service Fee	(5,000)	(5,000)	None
53	51100046221 Inv. Earnings	-	-	None
54	51100046224 Realized Gain/Loss	-	-	None
55	51100047211 Misc. Revenue	-	-	None
56	51100047411 Bad Debt Collect.	-	-	None
57	51100048222 Sale/Surplus Prop.	-	-	None
58	Total Revenues	\$ (113,222)	\$ (113,222)	
59	<u>NET REVENUE REQUIREMENT</u>	\$ 7,066,323	\$ 7,244,262	