

Rec. 02/26/2016 @ 11:15am

Theresa G. Samuel, ATC

**MEMBERS OF THE WPCA THAT ARE UNABLE TO ATTEND THIS MEETING,
PLEASE CALL ETHER DIAZ, (860) 644-2511, EXT. 243, ON OR BEFORE 4:30 P.M. ON
THE DAY OF THE MEETING**

***WATER POLLUTION CONTROL AUTHORITY
TOWN OF SOUTH WINDSOR***

REGULAR MEETING
SPRENKEL ROOM

AGENDA

7:00 P.M.
MARCH 1, 2016

- A. ROLL CALL
- B. ACCEPTANCE OF MINUTES OF PREVIOUS MEETINGS
 - 1. February 2, 2016, Regular Meeting
- C. NEW BUSINESS
 - 1. Staybridge Suites – 274 Buckland Road/Messiah Lutheran Church
(Approval to Connect)
 - 2. Industrial/Commercial Sewer User Charge Billing List (Approval)
- D. COMMUNICATIONS AND REPORTS
 - 1. Vegetation Management Program
 - 2. Ellington Road pipe repair
 - 3. Retention Agreement for Legal Services
 - 4. Secondary Clarifier Improvements
 - 5. Truss Pipe Improvements
- E. PUBLIC PARTICIPATION (Items not on the agenda)
- F. BILLS, CHANGE ORDERS, DISBURSEMENTS
- G. UNFINISHED BUSINESS
 - 1. Uncollected Sewer User Charges
 - 2. Budget Fiscal Year 2016/2017 (Discussion)
- H. MOTION TO GO INTO EXECUTIVE SESSION TO DISCUSS PENDING CLAIMS
- I. ADJOURNMENT

WATER POLLUTION CONTROL AUTHORITY
TOWN OF SOUTH WINDSOR

Rec. 04/15/2016
@ 11:55am
Twp. G. Samuel, ATC
REGULAR MEETING
MARCH 1, 2016 at 7:00 p.m.

MINUTES
SPRENKEL ROOM

PAGE 1

A. ROLL CALL

Members Present: Richard Aries, Zaheer Sharaf, Richard Siedman, and Vicki Paliulis

Members Absent: Donald Antaya, Carol Fletterick, and William Vees

Alternates Present: Patrick Soucy sitting in for Ms. Carol Fletterick

Alternates Absent: Ed Havens, Jr.

Staff Present: C. Fred Shaw, Superintendent of Pollution Control
Ether A. Diaz, Recording Secretary

Others: Tim Coon, J.R. Russo & Associates, LLC

Chairman Richard Aries called the meeting to order at 7:00 p.m. The following actions were taken during the March 1, 2016 Regular Meeting of the Water Pollution Control Authority (WPCA).

Mr. Patrick Soucy was appointed to sit in for Ms. Carol Fletterick.

B. ACCEPTANCE OF MINUTES OF PREVIOUS MEETINGS

1. February 2, 2016, Regular Meeting

Motion was made to accept the minutes of the February 2, 2016, regular meeting as presented.

The motion was made by Mr. Richard Siedman and seconded by Mr. Zaheer Sharaf.
The motion carried unanimously.

C. NEW BUSINESS

1. Staybridge Suites – 274 Buckland Road/Messiah Lutheran Church
(Approval to Connect)

Mr. Tim Coon of J. R. Russo & Associates, LLC was in attendance this evening and presented the application for Staybridge Suites. This is a proposed four story building with 107 suites hotel at 274 Buckland Road. This property is abutted to north by the Messiah Lutheran Church. Mr. Coon was seeking approval to connect to the Town's sewer system; he's proposing to extend the sanitary sewer from the existing sewer manhole in front of 240 Buckland Road, heading north on Buckland Road, then cross diagonally into parking lot in front of proposed Staybridge Suites and across parking lot to the northern property line with the church. This would reduce the depth of the sewer but allow the church to access the sewer by gravity flow. This option includes an easement in favor of the Town for maintenance purposes.

**WATER POLLUTION CONTROL AUTHORITY
TOWN OF SOUTH WINDSOR**

**MINUTES
SPRENKEL ROOM**

PAGE 2

**REGULAR MEETING
MARCH 1, 2016 at 7:00 p.m.**

Motion was made to approve the application for connection to the Town's sewerage system for proposed Staybridge Suites hotel at 274 Buckland Road, South Windsor, CT and as more specifically shown on plans entitled "Staybridge Suite, 274 Buckland Road, South Windsor, CT", prepared by Jr. Russo, East Windsor, CT; Job No.: 2014-007A, Dated 6-30-15, Sheet 7 of 13 "Utility Plan", Revisios: 8-10-15, 11-06-15, 11-17-15, and 2-03-16. This approval is subject to the following conditions: (1) Installation of an automatic grease removal unit at each food processing area, meeting the requirements of the State of CT Department of Energy and Environmental Protection (DEEP); (2) A connection charge will be due at the time of connection; (3) A draft of an easement allowing the Town access to a monitoring manhole on the building sewer for monitoring purposes, must be provided to be reviewed and approved by the Town Attorney

Motion was made by Mr. Patrick Soucy and seconded by Mr. Zaheer Sharaf. The motion carried unanimously.

2. Industrial/Commercial Sewer User Charge Billing List (Approval)

Included with the Agenda was a copy of the FY15/16 Industrial/Commercial Sewer User Charge Billing list (see Exhibit A). In Mr. Fred Shaw's memorandum dated February 25, 2016, he reported that during the past year, there were five new commercial connections; therefore, the total number of commercial accounts is 339. When compared with last years billing list, this year's total industrial/commercial flows (metered) increased by an insignificant amount (0.04%) and the revenue decreased by 5%.

Motion was made to approve the Industrial/Commercial Sewer user Charge billing list for FY2015/2016 as presented, (see Exhibit A)

The motion was made by Mr. Patrick Soucy and seconded by Ms. Vicky Paliulis. The motion carried unanimously.

D. COMMUNICATIONS AND REPORTS

1. Vegetation Management Program

Mr. Fred Shaw reported that this week the contractor returned to the clearing of the sewer easements; this includes trees, brush, and in some cases some yard trees that people have planted. Letters were sent to residents when the contractor was first doing the surveying of the areas notifying them of this project. Now, a few days before the contractor actually is going to be working on the resident's property, he has to hang a notice on their door with Mr. Shaw's contact information.

**WATER POLLUTION CONTROL AUTHORITY
TOWN OF SOUTH WINDSOR**

**MINUTES
SPRENKEL ROOM**

PAGE 3

**REGULAR MEETING
MARCH 1, 2016 at 7:00 p.m.**

2. Ellington Road pipe repair

Mr. Fred Shaw reported that the Pollution Control staff was asked to assist the Streets Department to do a TV inspection of the sewer line on Ellington Road in an effort to determine the cause of settlement within the roadway. They didn't find any settlement that at least can be attributable to the sewer but in the process they took the opportunity to inspect the sewer line further on Ellington Road intersection of Victorian Woods. Mr. Shaw distributed a copy of a picture of the pipe that shows that there is a potential problem (see Exhibit B). The picture shows that there is a gap in the pipe and undermining of the ground above the pipe under the road. Staff had to act quickly; barriers were put out for traffic control around this area. A temporary repair to the pipe was made; a metal structure was placed over the pipe. Mr. Shaw explained that they weren't able to go to any greater extent of repair or investigation at this time of year. However, they are going back to inspect the rest of the line more carefully and decide on permanent repairs. This pipe is much like the Chapel Road pipe, said Mr. Shaw; the Chapel Road pipe was corroded. Mr. Shaw explained that the goal at this point was to make a temporary repair and go back and TV the line some more, and decide on corrective action.

Chairman Richard Aries explained that a large town wide survey of the pipes was done and asked why this pipe wasn't pointed out during that study. Mr. Shaw responded that the town wide survey was for i/i: and during the inspection they looked for corrosion in the truss pipe. They identified 3100 feet of truss pipe that can be rehabilitated with an inside liner to extend the life of the pipe. One section of pipe (12 inch) is going to be replaced as part of that project. However, after the problem with the Chapel Road pipe, Mr. Shaw explained that he directed the Pollution Control staff to go out and take a look at all the concrete below pump station forcemains pipes and get back to him with the results. At that time Mr. Shaw was told that there were no problems. This is a problem that they should have caught, so he sent them to TV all the gravity lines down stream from the force mains and provide pictures of the pipes.

Chairman Aries asked how many more of these corroded pipes are out there. Mr. Shaw responded that his staff will be looking for that during the routine TV inspection.

3. Retention Agreement for Legal Services

Mr. Fred Shaw explained that this item was put on the agenda in an effort to obtain feedback from members of the Authority. This is in regards to the need for special legal counseling in water pollution control specific requirements. Mr. Shaw explained that Attorney Andrew Lord worked for the former Town Attorney firm of Murtha & Collins and he specializes on water pollution control matters. At the time, he was assigned to provide legal services to the WPCA. Atty. Andrew Lord also served on the Town's user charge task force committee and he is currently an officer of the Connecticut Water Pollution Control Authority Association. Mr. Shaw

**WATER POLLUTION CONTROL AUTHORITY
TOWN OF SOUTH WINDSOR**

**MINUTES
SPRENKEL ROOM**

PAGE 4

**REGULAR MEETING
MARCH 1, 2016 at 7:00 p.m.**

explained that it would be beneficial to consider Atty. Lord to be placed on a retention agreement for legal services.

Chairman Aries explained that he talked to Atty. Andrew Lord specifically about the benefit assessments protocol; on how to avoid problems that have been raised at the last WPCA public hearing and he provided a lot of information. Chairman Aries explained that Attorney Lord is agreeable to a retention agreement for the future.

Mr. Richard Siedman asked what will be Atty. Lord's fees versus using the current Town Attorney. Mr. Shaw responded that he does not know as he doesn't see the invoices for services provided by the Town Attorney. Chairman Aries responded that Atty. Lord will charge \$250 an hour.

Mr. Patrick Soucy explained that based on his experience with retention, there is a set up fee upfront and then there is an hourly wage. He asked if that will be the case in this matter. Chairman Aries responded that his understanding was that Atty. Lord will just bill per hour; there is not going to be an upfront fee. Mr. Shaw responded that the Authority can ask Atty. Lord not to exceed a certain amount.

Chairman Aries explained that Town Attorney, Keith Yagaloff is an excellent Attorney but not an expert in water pollution control matters. Chairman Aries explained that he doesn't want Atty. Lord to handle every legal question that arises. He just wants to seek Atty. Lord's services on specific requirements when there is a degree of expertise that he could handle efficiently and in a timely manner.

Ms. Vicky Paliulis asked if the WPCA is allowed to bring in other legal counsel when they have one already through the Town. Chairman Aries responded that he does not think that there will be a problem as they are in a uniquely position; they are an Authority, they are not a Town Department. Also, the Authority has used their own attorney(s) previously when they were resolving the issue of authority. Chairman Aries expressed that there is a benefit for using an outside attorney on water pollution control specific requirements such as benefit assessments. Ms. Vicky Paliulis and Mr. Patrick Soucy expressed that they are all forward of bringing the right person to handle special requests; however, they want to seek the approval from the Town Manager. Mr. Shaw was asked to contact the Town Manager for approval and or comment as to whether or not the WPCA has the authority to seek a separate legal entity.

4. Secondary Clarifier Improvements

Mr. Fred Shaw reported that this project has been completed; the last payment has not been made yet. One concern has been raised, said Mr. Shaw and explained that the

clarifiers have channels and water runs through the channels. The channels are covered by a structure to avoid the constant cleaning of the channels. There is a door for opening up this cover, however, the door doesn't extend far enough to get into the

**WATER POLLUTION CONTROL AUTHORITY
TOWN OF SOUTH WINDSOR**

**MINUTES
SPRENKEL ROOM**

PAGE 5

**REGULAR MEETING
MARCH 1, 2016 at 7:00 p.m.**

channels should staff ever have to gain access. The engineer has been asked to take a look at that and provide a resolution.

5. Truss Pipe Improvements

Mr. Fred Shaw explained that this pipe was found to be necessary to rehabilitate. This is not an i/i issue so much, however, there is a need to repair these other truss pipes. This can be done by rehabilitating the line in turn that improves the structure integrity in terms of use of life. This project was awarded to PMI; the agreement has been signed by the contractor (PMI) and needs the Town Manager's signature. This project is expected to begin later this year.

E. PUBLIC PARTICIPATION (Items not on the agenda)
None

F. BILLS, CHANGE ORDERS, DISBURSEMENTS
None

G. UNFINISHED BUSINESS

1. Uncollected Sewer User Charges

Included with the Agenda was a copy of the revised sewer receivables report from the Director of Finance for the month of December (see Exhibit C1). Mr. Fred Shaw explained that the Director of Finance provided this report even before he asked her about the problem that was noted in the previous report. Also, included with the Agenda was a copy of the report for collection activity in January (see Exhibit C2).

In reviewing the reports, Mr. Richard Siedman asked if the outstanding fees from 2006 through 2010 is an accumulative fee from the same company. If so, he'll like to know if the company is still doing business in Town. If not, he recommended that assuming that is the same company and is not doing business in Town, then the Town should sell this account. Mr. Shaw will confirm whether or not the accumulative fees are for the same company.

Mr. Patrick Soucy asked if liens are placed on the property records for outstanding sewer fees and if so, if the liens are published anywhere such as the City of Norwalk where they put up easels in the City Hall listing every property that they have put a lien on in a year. Mr. Shaw responded that liens are filed for both residential and commercial properties, however, these liens are not published anywhere.

2. Budget Fiscal Year 2016/2017 (Discussion)

Mr. Fred Shaw reported that at the previous WPCA meeting, he reviewed with members of the Authority the proposed operating budget which is going to increase

**WATER POLLUTION CONTROL AUTHORITY
TOWN OF SOUTH WINDSOR**

**MINUTES
SPRENKEL ROOM**

PAGE 6

**REGULAR MEETING
MARCH 1, 2016 at 7:00 p.m.**

by about 2.6%. At the previous meeting, Mr. Shaw also reviewed with members of the Authority the debt service, capital projects and contributions to the reserves.

Since that meeting, Mr. Shaw calculated the impact to the user fees using the formula in the Rules and Regulations. The user fees will increase by \$16.00; from \$356 per 84,000 gallons to \$372. Mr. Shaw expressed concern about some projects that are necessary to do and the need to put aside money in reserves to stabilize the user fees over time. In this proposed budgeted, there was insufficient funding for the Equipment Reserve fund. Included with the Agenda was an article (see Exhibit D1) which illustrates how using reserve funds, loan and grants and Fund Balance that this utility was able to stabilize the user charge while able to fund future infrastructure projects.

Mr. Shaw distributed a listing of equipment depreciation schedules (see Exhibit D2) to the Authority for discussion. He explained that he tried to identify how the assets are used up in the future based upon a useful life expectancy and also the method of computation; the annual cost to install equipment will increase by 5%. This information is consistent with the information that was provided by Wright-Pierce concerning the projects for identification in their studies on sewer line rehabilitation. Mr. Shaw explained that this doesn't identify everything, but identifies most of the bottom line information to give an idea in each fiscal year of what will be replaced through the normal operation of equipment to extend the useful life of the equipment.

Mr. Shaw explained that the Replacement Reserve provides for equipment that in the future will need to be replaced and money required to be set aside in the Replacement Reserve to handle future anticipated and unanticipated costs. Mr. Shaw provided a graph (see Exhibit D3) to members of the Authority; this graph shows the projected equipment replacement schedule. Mr. Shaw explained that he wanted to take a look of what has been done for the last four years to fund the Replacement Reserve and compare this rate of funding to the projected equipment replacement (depreciation schedule). The red line represents the current rate of equipment replacement funding levels. This represents the sum of two things; the sum of what has been provided in the budget during the past four years for repairing equipment and the funds that have been set aside for the Replacement Reserve. The blue line represents the projected equipment replacement requirements. Mr. Shaw also explained that he wanted to project the relationship in the future if the funding levels continue at the same rate. He explained that the lower black line (Linear -Current Equipment Replacement Funding Levels) represents where the expenditures are heading now. The second black line above (Linear-Projected Equipment Replacement Requirements) is the best fit line projected for different identified projects. These are projects that at some point or time the Authority will need to fund. In the future the Authority will need to use a combination of the reserves, loans and grants and Fund Balances in funding future projects.

H. MOTION TO GO INTO EXECUTIVE SESSION TO DISCUSS PENDING CLAIMS
None

**WATER POLLUTION CONTROL AUTHORITY
TOWN OF SOUTH WINDSOR**

**MINUTES
SPRENKEL ROOM**

PAGE 7

**REGULAR MEETING
MARCH 1, 2016 at 7:00 p.m.**

I. ADJOURNMENT

Motion was made to adjourn the meeting at 8:43 p.m.

The motion was made by Mr. Richard Siedman and seconded by Mr. Patrick Soucy. The motion carried unanimously

Respectfully Submitted,

Ether A. Diaz
Recording Secretary

MEMORANDUM

TO: South Windsor Water Pollution Control Authority

RE: FY 2015/2016 Industrial/Commercial Sewer User Charge Billing

DATE: February 25, 2016

During the past year, there were five new commercial connections; therefore, the total number of commercial accounts is 339.

When compared with last years billing list, this year's total flows (metered) (254,227,537 gals.) increased by an insignificant amount (0.04%), and revenue (\$1,106,291.12) decreased by 5%. A summary review of the impact of this year's rate change is included in the attached table.



C. F. Shaw, Superintendent
Bureau of Pollution Control

UB Bill Run: 2016C1 for Bill date: 4/1/2016

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total
300110	10800001	O & W HEAT TREAT INC	1 BIDWELL ROAD	1	1,596,980	356.00	6,412.01	6,768.01
321840	10800010	10 BIDWELL LLC	10 BIDWELL ROAD	1	596,025	356.00	2,169.96	2,525.96
370190	10800025	J E SHEPARD CO	25 BIDWELL ROAD	1	377,740	356.00	1,244.87	1,600.87
323640	10800060	J E SHEPARD CO	60 BIDWELL ROAD	1	736,780	356.00	2,766.48	3,122.48
327970	10800070	CBC REAL ESTATE LLC	70 BIDWELL ROAD	1	135,388	356.00	217.78	573.78
322620	10800100	J E SHEPARD CO	100 BIDWELL ROAD	1	2,481,864	356.00	10,162.15	10,518.15
354740	10800101	CORK ASSOCIATES A MICHIGAN COPAR	101 BIDWELL ROAD	1	136,884	356.00	224.12	580.12
380450	10800125	JE SHEPARD COMPANY	125 BIDWELL ROAD	1	26,928	356.00	0.00	356.00
354880	14700030	LIVING TRUST OF STIGLIANO JOHN	30 BROOKFIELD STREET	1	31,000	356.00	0.00	356.00
321540	14700090	MITCHELL PROPERTY GROUP LLC	90 BROOKFIELD STREET	1	214,512	356.00	553.11	909.11
384440	14700124	MBS GRAHAM LLC	124 BROOKFIELD STREET	1	118,000	356.00	144.09	500.09
382380	15400031	LOWES HOME CENTERS INC	31 BUCKLAND HILLS DRIVE	1	640,000	356.00	2,356.33	2,712.33
399950	15400095	CENTRO BRADLEY NORTHERN HILLS LLC	95 BUCKLAND HILLS DRIVE	1	44,000	356.00	0.00	356.00
399940	15400105	CENTRO BRADLEY NORTHERN HILLS LLC	105 BUCKLAND HILLS DRIVE	1	67,000	356.00	0.00	356.00
382370	15400125	TARGET CORPORATION T1249	125 BUCKLAND HILLS DRIVE	1	1,268,000	356.00	5,017.79	5,373.79
300002	15300070	95 CT LLC &	70 BUCKLAND ROAD	1	264,000	356.00	762.84	1,118.84
300131	15300090	MS TOWN LINE ASSOCIATES LLC	90 BUCKLAND ROAD	1	478,000	356.00	1,669.77	2,025.77
300874	15300206	ROUNSEVILLE MARRION & ROY TRUSTEES	206 BUCKLAND ROAD	1	29,000	356.00	0.00	356.00
300745	15300350	BUCKLAND COMMONS LLC	350 BUCKLAND ROAD	1	9,000	356.00	0.00	356.00
303220	15300419	CARMON & COMPANY LLC	419 BUCKLAND ROAD	1	301,088	356.00	920.02	1,276.02
380220	15300432	FOUR HUNDRED THIRTY TWO BUCKLAND CT	432 BUCKLAND ROAD	1	6,295,168	356.00	26,322.93	26,678.93
303230	15300435	SOUTH WINDSOR REALTY CO LLC	435 BUCKLAND ROAD	1	451,044	356.00	1,555.53	1,911.53
334720	15300465	SOUTH WINDSOR REALTY CO LLC	465 BUCKLAND ROAD	1	2,081,684	356.00	8,466.18	8,822.18
329460	15300481	SOUTH WINDSOR REALTY CO LLC	481 BUCKLAND ROAD	1	128,656	356.00	189.25	545.25
317450	15300490	PLATT DENNIS C & SHARON E	490 BUCKLAND ROAD	1	84,000	356.00	0.00	356.00
300126	15300498	GRILLO FAMILY PROPERTY LLC	498 BUCKLAND ROAD	1	137,632	356.00	227.29	583.29
303910	15300513	SBC COMMUNICATIONS INC	513 BUCKLAND ROAD	1	25,432	356.00	0.00	356.00
300779	15300530	AMERICAN EAGLE FINANCIAL CREDIT UNION	530 BUCKLAND ROAD	1	450,296	356.00	1,552.36	1,908.36
376540	15300544	MULLER JULIE CRANDALL	544 BUCKLAND ROAD	1	84,000	356.00	0.00	356.00
370220	15600508	ATLAS PRECISION PROPERTIES LLC	508 BURNHAM STREET	1	223,652	356.00	591.85	947.85
370230	15600640	SOUTH WINDSOR CONN CONGREGATION	640 BURNHAM STREET	1	424,864	356.00	1,444.58	1,800.58
300128	17850100	REALTY INCOME PROPERTIES 21 LLC	100 CEDAR AVENUE	1	2,580,000	356.00	10,578.05	10,934.05
318750	077	TOWN OF MANCHESTER	0 CHAPEL ROAD	1	16,046,148	356.00	67,647.58	68,003.58
304110	18000240	DABROWSKI HIPOLIT C & BOZENA	240 CHAPEL ROAD	1	37,400	356.00	0.00	356.00
333130	18000248	AINSWORTH REALTY LLC	248 CHAPEL ROAD	1	69,564	356.00	0.00	356.00
349800	18000253	R&J CLOUTIER LLC	253 CHAPEL ROAD	1	602,888	356.00	2,199.05	2,555.05
333180	18000255	255 CHAPEL ROAD LLC	255 CHAPEL ROAD	1	14,960	356.00	0.00	356.00
381110	18000260	BRIDGESTONE AMERICAS TIRE OPERATIONS LL	260 CHAPEL ROAD	1	50,116	356.00	0.00	356.00

UB Bill Run: 2016C1 for Bill date: 4/1/2016

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total
334790	18000273	TWIN MRO REALTY LLC	273 CHAPEL ROAD	1	316,404	356.00	984.93	1,340.93
311170	18000282	CUBESMART LP	282 CHAPEL ROAD	1	80,036	356.00	0.00	356.00
370240	18000310	JACQUES JEAN MARC	310 CHAPEL ROAD	1	18,700	356.00	0.00	356.00
370250	18000317	MARTO REALTY LLC	317 CHAPEL ROAD	1	20,944	356.00	0.00	356.00
303570	18000336	MEJEKAR LLC	336 CHAPEL ROAD	1	9,724	356.00	0.00	356.00
306620	18000339	MATHER FAMILY LIVING TRUST	339 CHAPEL ROAD	1	12,716	356.00	0.00	356.00
303760	18000350	RODRIQUE TIMOTHY TRUSTEE	350 CHAPEL ROAD	1	410,128	356.00	1,382.13	1,738.13
317440	18000366	UNION GLEN ASSOCIATES INC	366 CHAPEL ROAD	1	30,668	356.00	0.00	356.00
348850	18000379	JDT ASSOCIATES LLC	379 CHAPEL ROAD	1	901,340	356.00	3,463.89	3,819.89
329330	18000400	BISSELL COMMONS ASSOCIATION	400 CHAPEL ROAD	1	3,645,001	356.00	15,091.52	15,447.52
382540	18000401	NUTMEG PROPERTIES OF CT LLC	401 CHAPEL ROAD	1	22,440	356.00	0.00	356.00
300003	18000435	MEGMATT ASSOCIATES LLC	435 CHAPEL ROAD	1	136,884	356.00	224.12	580.12
350360	18000494	KCP RE LLC	494 CHAPEL ROAD	1	260,304	356.00	747.18	1,103.18
300612	18000855	COLONIAL POINT CHRISTIAN CHURCH INC	855 CHAPEL ROAD	1	27,676	356.00	0.00	356.00
356600	20400819	BERMAN JON D &	819 CLARK STREET	1	67,320	356.00	0.00	356.00
380180	20400850	UNITED STATES POSTAL SERVICE	850 CLARK STREET	1	35,156	356.00	0.00	356.00
300004	22500012	MASSCONN DISTRIBUTORS CPL INC	12 COMMERCE WAY	1	2,512,000	356.00	10,289.86	10,645.86
360040	22500015	CED EMPLOYEES RETIREMENT PLAN	15 COMMERCE WAY	1	110,000	356.00	110.19	466.19
348800	22500041	CUDA FRED B TRUSTEE	41 COMMERCE WAY	1	45,000	356.00	0.00	356.00
360050	22500048	GARDEN GROUP LLC	48 COMMERCE WAY	1	239,000	356.00	656.89	1,012.89
343030	22500053	TJM REALTY COMPANY LLC	53 COMMERCE WAY	1	11,000	356.00	0.00	356.00
360030	22500067	COLE PRE LLC	67 COMMERCE WAY	1	62,000	356.00	0.00	356.00
383390	22500072	TRAVCO LLC	72 COMMERCE WAY	1	98,000	356.00	59.33	415.33
343510	22500075	COMMERCE REALTY LLC	75 COMMERCE WAY	1	16,000	356.00	0.00	356.00
370340	22500081	BRUNNER HOLDINGS LLC	81 COMMERCE WAY	1	99,000	356.00	63.57	419.57
382020	22500089	CHILDREE ENTERPRISES LLC	89 COMMERCE WAY	1	23,000	356.00	0.00	356.00
382030	22500093	ANNUNZIATA DENISE	93 COMMERCE WAY	1	17,000	356.00	0.00	356.00
300551	22500097	JSJ REALTY LLC	97 COMMERCE WAY	1	206,000	356.00	517.04	873.04
377540	22500100	REEVA REALTY	100 COMMERCE WAY	1	86,000	356.00	8.48	364.48
351510	22500121	STM ASSOCIATES LLC	121 COMMERCE WAY	1	15,000	356.00	0.00	356.00
383210	22500124	124 COMMERCE WAY ASSOCIATES LLC	124 COMMERCE WAY	1	137,000	356.00	224.61	580.61
381120	22500130	LUKASIK TOMASZ & DANUTA	130 COMMERCE WAY	1	76,000	356.00	0.00	356.00
351520	22500140	ZITO PROPERTIES LLC	140 COMMERCE WAY	1	770,000	356.00	2,907.27	3,263.27
350040	22500145	AD&M ASSOCIATES LLC	145 COMMERCE WAY	1	124,000	356.00	169.52	525.52
353820	22500154	GOLTECH LLC	154 COMMERCE WAY	1	70,000	356.00	0.00	356.00
381150	22500170	MT FORD INDUSTRIES LLC	170 COMMERCE WAY	1	48,000	356.00	0.00	356.00
377610	22500171	REAL GROUP LLC THE	171 COMMERCE WAY	1	24,000	356.00	0.00	356.00
300005	22500179	LUKASIK LLC	179 COMMERCE WAY	1	125,000	356.00	173.76	529.76

UB Bill Run: 2016C1 for Bill date: 4/1/2016

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total
376780	22500185	LUKASIK LLC	185 COMMERCE WAY	1	296,000	356.00	898.46	1,254.46
382820	22500195	D & L CARON LLC	195 COMMERCE WAY	1	84,000	356.00	0.00	356.00
331350	23400045	BODYCOTE HOOVEN INC	45 CONNECTICUT AVE	1	1,195,304	356.00	4,709.71	5,065.71
345920	23400052	CONNECTICUT AVENUE ASSOCIATES LL	52 CONNECTICUT AVE	1	1,028,635	356.00	4,003.36	4,359.36
300337	077	DUNKIN DONUTS	210 DEMING STREET	1	532,576	356.00	1,901.07	2,257.07
300231	27600060	AJSW INC	60 DEMING STREET	1	43,000	356.00	0.00	356.00
315900	27600130	GRILLI GARY L & JEAN M	130 DEMING STREET	1	84,000	356.00	0.00	356.00
376830	077	MCDONALDS WALSH ENT	144 DEMING STREET	1	801,108	356.00	3,039.10	3,395.10
334450	27600152	SOUTH WINDSOR REALTY CO LLC	152 DEMING STREET	1	84,000	356.00	0.00	356.00
376820	077	COLVEST/HTFD-MAN-WFLD, LLC	172 DEMING STREET	1	1,190,816	356.00	4,690.69	5,046.69
300833	27600200	SHP IV/LCB SOUTH WINDSOR LLC	200 DEMING STREET	1	12,000	356.00	0.00	356.00
370300	27600240	CALVARY CHURCH OF THE ASSEMBLIES	240 DEMING STREET	1	84,000	356.00	0.00	356.00
385090	27600700	WATSON FARM ASSOCIATES	700 DEMING STREET	1	2,869,000	356.00	11,802.83	12,158.83
399980	27600750	CHURCH OF THE LIVING GOD OF MANCHESTER	750 DEMING STREET	1	53,108	356.00	0.00	356.00
384430	077	REDMOND MANCHESTER PROPERTIES LLC	149 -191 DEMING STREET (OS)	1	0	356.00	0.00	356.00
370270	27600112A	HERSHCOPF STEVEN A	112 DEMING STREET A	1	84,000	356.00	0.00	356.00
370280	27600112B	GERLT WAYNE CHRISTOPHER	112 DEMING STREET B	1	84,000	356.00	0.00	356.00
370290	27600112C	GERLT WAYNE CHRISTOPHER	112 DEMING STREET C	1	84,000	356.00	0.00	356.00
300200	29700031	JDIA REALTY LLC	31 EDWIN ROAD	1	140,000	356.00	237.33	593.33
300190	29700038	P & M WELDING LLC	38 EDWIN ROAD	1	17,000	356.00	0.00	356.00
325590	29700051	CHARBONNEAU ANDRE L	51 EDWIN ROAD	1	69,000	356.00	0.00	356.00
370070	29700071	CHARBONNEAU ANDRE L	71 EDWIN ROAD	1	163,000	356.00	334.80	690.80
305860	29700078	EDWIN ROAD LLC	78 EDWIN ROAD	1	212,000	356.00	542.46	898.46
380460	29700078	EDWIN ROAD LLC	78 EDWIN ROAD	1	21,000	356.00	0.00	356.00
380940	30300125	DST REALTY CONNECTICUT INC	125 ELLINGTON ROAD	1	1,502,888	356.00	6,013.25	6,369.25
326850	30300454	CHAPPELL ENTERPRISES LLC	454 ELLINGTON ROAD	1	77,044	356.00	0.00	356.00
350670	30300658	JACQUES JEAN MARC	658 ELLINGTON ROAD	1	189,992	356.00	449.19	805.19
300150	30300690	7-ELEVEN INC	690 ELLINGTON ROAD	1	230,384	356.00	620.38	976.38
306840	30300718	CAVALIERE FRANK N	718 ELLINGTON ROAD	1	10,472	356.00	0.00	356.00
378450	30300729	CASTANHO & CLOUTIER DEVELOPMENT LLC	729 ELLINGTON ROAD	1	32,912	356.00	0.00	356.00
346930	30300989	MILL INC THE	989 ELLINGTON ROAD	1	1,237,192	356.00	4,887.23	5,243.23
302100	30301169	ARETE PROPERTIES	1169 ELLINGTON ROAD	1	13,464	356.00	0.00	356.00
348540	30301170	ELLINGTON CAPITAL LLC	1170 ELLINGTON ROAD	1	474,980	356.00	1,656.97	2,012.97
381140	30301645	SAVINGS BANK OF ROCKVILLE	1645 ELLINGTON ROAD	1	204,952	356.00	512.59	868.59
370330	30301665	HARTFORD FEDERAL CREDIT UNION	1665 ELLINGTON ROAD	1	20,196	356.00	0.00	356.00
317160	30301678	CONNECTICUT VALLEY PROPERTIES OF	1678 ELLINGTON ROAD	1	74,052	356.00	0.00	356.00
351460	30301695	TOWN CENTER OF SOUTH WINDSOR LLC	1695 ELLINGTON ROAD	1	6,716,292	356.00	28,107.65	28,463.65
320450	30301708	SPELUCIN GARY C	1708 ELLINGTON ROAD	1	29,920	356.00	0.00	356.00

UB Bill Run: 2016C1 for Bill date: 4/1/2016

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total
320460	30301720	KELLEY RICHARD S	1720 ELLINGTON ROAD	1	998,580	356.00	3,875.99	4,231.99
323530	30301736-38	KELLEY RICHARD S	1736 -38 ELLINGTON ROAD	1	576,708	356.00	2,088.10	2,444.10
323500	30301750	KELLEY RICHARD S	1750 ELLINGTON ROAD	1	470,492	356.00	1,637.95	1,993.95
333660	30301760	1760 ELLINGTON ROAD LLC	1760 ELLINGTON ROAD	1	17,204	356.00	0.00	356.00
311770	30301765	S-BNK WINDSOR LLC	1765 ELLINGTON ROAD	1	433,840	356.00	1,482.62	1,838.62
313390	31300000	EVERGREEN WALK LIFESTYLE CENTER LLC	0 EVERGREEN WAY	1	15,954,356	356.00	67,258.57	67,614.57
300324	32400085	WENTWORTH PARK ASSOCIATION	85 FELT ROAD	1	672,014	356.00	2,492.00	2,848.00
300547	35100025	KELLY ROAD ASSOCIATES LIMITED PRTRNSHP	25 GERBER ROAD	1	2,192,000	356.00	8,933.70	9,289.70
333280	35100055	55 GERBER ROAD LLC	55 GERBER ROAD	1	146,000	356.00	262.76	618.76
317770	35100083	TICKET NETWORK CAMPUS REALTY LLC	83 GERBER ROAD	1	1,708,000	356.00	6,882.51	7,238.51
332550	35400041	CHARBONNEAU ANDRE L	41 GLENDALE ROAD	1	168,540	356.00	358.28	714.28
300120	36900195	SHEPARD POLA INC	195 GOVERNORS HIGHWAY	1	750,244	356.00	2,823.54	3,179.54
304610	36900301	MACYS RETAIL HOLDINGS LLC	301 GOVERNORS HIGHWAY	1	712,096	356.00	2,661.87	3,017.87
304560	36900330	ELECTRO-METHODS INC	330 GOVERNORS HIGHWAY	1	344,080	356.00	1,102.22	1,458.22
311270	36900359	HAGELIN ASSOCIATES LLC	359 GOVERNORS HIGHWAY	1	25,432	356.00	0.00	356.00
313920	36900381	J R SILVESTER SPACE SERVICES LLC	381 GOVERNORS HIGHWAY	1	187,000	356.00	436.51	792.51
370080	36900400	MARCO ENTERPRISE MANAGEMENT LLLP	400 GOVERNORS HIGHWAY	1	44,132	356.00	0.00	356.00
337810	36900401	J R SILVESTER SPACE SERVICES LLC	401 GOVERNORS HIGHWAY	1	70,312	356.00	0.00	356.00
317550	36900431	ELECTRO-METHODS INC	431 GOVERNORS HIGHWAY	1	611,116	356.00	2,233.92	2,589.92
340090	36900455	RYAN KATHLEEN T	455 GOVERNORS HIGHWAY	1	156,332	356.00	306.54	662.54
300786	36900470	RYCONN PROPERTIES LLC	470 GOVERNORS HIGHWAY	1	130,900	356.00	198.76	554.76
300559	37500239	OUR SAVIOR LUTHERAN CHURCH	239 GRAHAM ROAD	1	111,000	356.00	114.43	470.43
352050	39000037	MIDFORD MARK R & DOREEN G	37 GRIFFIN ROAD	1	84,000	356.00	0.00	356.00
300208	41350216	VISION SALON & SPA LLC	216 Hemlock Avenue	1	57,000	356.00	0.00	356.00
349260	43800007	MARAMAT LLC	7 HILLSIDE DRIVE	1	0	356.00	0.00	356.00
370350	45300038	MITCHELL PROPERTY GROUP LLC	38 IDENT ROAD	1	627,000	356.00	2,301.23	2,657.23
341760	46800002	H S & D REALTY CORP	2 JEFFREY DRIVE	1	36,652	356.00	0.00	356.00
300040	46800005	H S & D REALTY CORP	5 JEFFREY DRIVE	1	105,468	356.00	90.98	446.98
322450	46800021	H S & D REALTY CORP	21 JEFFREY DRIVE	1	43,000	356.00	0.00	356.00
300050	46800024	LSPT LLC	24 JEFFREY DRIVE	1	197,472	356.00	480.89	836.89
351570	47700417	VANCO ASSOCIATES	417 JOHN FITCH BLVD	1	77,792	356.00	0.00	356.00
316060	47700459	459 JOHN FITCH BOULEVARD LLC	459 JOHN FITCH BLVD	1	81,532	356.00	0.00	356.00
300130	47700515	MACKEEBER ASSO LTD PART	515 JOHN FITCH BLVD	1	748	356.00	0.00	356.00
300730	47700577	J&S ENTERPRISE INC	577 JOHN FITCH BLVD	1	332,112	356.00	1,051.50	1,407.50
351240	47700589	GRIGORIAN RICHARD	589 JOHN FITCH BLVD	1	4,488	356.00	0.00	356.00
377750	47700601	PACHECO MARIA C TR	601 JOHN FITCH BLVD	1	602,888	356.00	2,199.05	2,555.05
300140	47700653	LONERO & SONS LLC	653 JOHN FITCH BLVD	1	381,480	356.00	1,260.72	1,616.72
324810	47700681	TWO J'S REALTY LLC	681 JOHN FITCH BLVD	1	825,044	356.00	3,140.54	3,496.54

UB Bill Run: 2016C1 for Bill date: 4/1/2016

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total
350880	47700713	KIZIS JOSEPH	713 JOHN FITCH BLVD	1	21,692	356.00	0.00	356.00
300281	47700735	729 JOHN FITCH BOULEVARD LLC	735 JOHN FITCH BLVD	1	127,160	356.00	182.91	538.91
342460	47700769	MCDONALD'S CORPORATION	769 JOHN FITCH BLVD	1	720,324	356.00	2,696.74	3,052.74
370090	47700779	TONYS TURTLE GAS LLC	779 JOHN FITCH BLVD	1	437,580	356.00	1,498.47	1,854.47
300030	47700785	785 JOHN FITCH BLVD LLC	785 JOHN FITCH BLVD	1	253,915	356.00	720.10	1,076.10
309350	47700835	DANRIC LLC	835 JOHN FITCH BLVD	1	98,736	356.00	62.45	418.45
354040	47700855	KARAPANOS CONSTANTINOS NICHOLAS ETAL	855 JOHN FITCH BLVD	1	83,776	356.00	0.00	356.00
300010	47701033	BANK OF AMERICA CORP RE ASSESSMNTS	1033 JOHN FITCH BLVD	1	17,952	356.00	0.00	356.00
300890	47701145	MELLEN RICHARD	1145 JOHN FITCH BLVD	1	146,000	356.00	262.76	618.76
335940	47701179	MONTANO ROCCO E	1179 JOHN FITCH BLVD	1	332,000	356.00	1,051.02	1,407.02
300170	47701239	1239 JOHN FITCH BOULEVARD, LLC	1239 JOHN FITCH BLVD	1	185,000	356.00	428.04	784.04
300235	47701249	1249 JOHN FITCH BOULEVARD LLC	1249 JOHN FITCH BLVD	1	1,074,000	356.00	4,195.62	4,551.62
300323	47701257	JOHN FITCH PARTNERS LLC	1257 JOHN FITCH BLVD	1	754,000	356.00	2,839.46	3,195.46
370100	47701265	JOHN FITCH PARTNERS LLC	1265 JOHN FITCH BLVD	1	303,000	356.00	928.12	1,284.12
300790	47701275	KASHETA FARMS INC	1275 JOHN FITCH BLVD	1	0	356.00	0.00	356.00
301340	47701315	1315 J F ASSOCIATES LLC	1315 JOHN FITCH BLVD	1	43,000	356.00	0.00	356.00
308150	47701370	MAULUCCI NILA C/O NEW ENGLAND SILICA	1370 JOHN FITCH BLVD	1	38,000	356.00	0.00	356.00
351560	47701395	1395 JOHN FITCH BLVD LLC	1395 JOHN FITCH BLVD	1	411,000	356.00	1,385.83	1,741.83
300180	47701429	TREGLIA LOUIS	1429 JOHN FITCH BLVD	1	36,000	356.00	0.00	356.00
313560	47701449	K & B REALTY LLC	1449 JOHN FITCH BLVD	1	33,000	356.00	0.00	356.00
380520	47701496	1496 REALTY ASSOCIATES LLC	1496 JOHN FITCH BLVD	1	63,122	356.00	0.00	356.00
300940	47701510	COUNTY DISTRIBUTORS INC	1510 JOHN FITCH BLVD	1	508,000	356.00	1,796.91	2,152.91
376520	47701535	BERSKSHIRE REAL ESTATE OF CT LLC	1535 JOHN FITCH BLVD	1	94,000	356.00	42.38	398.38
360070	47701546	MLB LLC	1546 JOHN FITCH BLVD	1	188,000	356.00	440.75	796.75
350210	47701590	LARNICK ASSOCIATES	1590 JOHN FITCH BLVD	1	93,000	356.00	38.14	394.14
378530	47701608	ABCO WELDING & INDUSTRIAL SUPPLY INC	1608 JOHN FITCH BLVD	1	9,000	356.00	0.00	356.00
301000	47701640	COHEN PROPERTIES LLC	1640 JOHN FITCH BLVD	1	139,000	356.00	233.09	589.09
310940	49800030	WOODCOCK JOHN J JR	30 KENNEDY ROAD	1	35,000	356.00	0.00	356.00
300762	49800040	FEM SULLIVAN ROAD LLC	40 KENNEDY ROAD	1	382,000	356.00	1,262.92	1,618.92
370120	49800046	LAWSONS PROPERTIES LLC	46 KENNEDY ROAD	1	43,000	356.00	0.00	356.00
300133	50300011	MACK PROPERTIES INC	11 KIMBERLY DRIVE	1	148,000	356.00	271.23	627.23
300006	50300044	G & R REAL ESTATE LLC	44 KIMBERLY DRIVE	1	119,000	356.00	148.33	504.33
300758	50300066	LINBOB LLC	66 KIMBERLY DRIVE	1	1,813,000	356.00	7,327.50	7,683.50
300007	50300075	S A S HOLDINGS LLC	75 KIMBERLY DRIVE	1	31,000	356.00	0.00	356.00
354120	50300080	LINBOB LLC	80 KIMBERLY DRIVE	1	1,102,627	356.00	4,316.94	4,672.94
347630	54900023	IERNAS MOBILE HOME PARK LLC	23 MAIN STREET	1	1,315,732	356.00	5,220.08	5,576.08
348420	54900035	COYNE SUSAN W & THOMAS A	35 MAIN STREET	1	2,830,432	356.00	11,639.38	11,995.38
322580	54900819	J E SHEPARD CO	819 MAIN STREET	1	110,704	356.00	113.17	469.17

UB Bill Run: 2016C1 for Bill date: 4/1/2016

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total
330470	54900983	FIRST CONGREGATIONAL CHURCH	983 MAIN STREET	1	41,140	356.00	0.00	356.00
316700	54901060	CONTINUING CARE OF S WINDSOR INC	1060 MAIN STREET	1	1,862,520	356.00	7,537.37	7,893.37
351160	60600015	15 MORGAN FARMS DRIVE ASSOCIATES LLC	15 MORGAN FARMS DRIVE	1	171,000	356.00	368.71	724.71
349770	60600022	KELLEY RICHARD S	22 MORGAN FARMS DRIVE	1	67,000	356.00	0.00	356.00
301880	65100008	REALTY TRANSFER LLC	8 NUTMEG ROAD	1	235,620	356.00	642.57	998.57
338360	65100045	DALENE HARDWOOD FLOORING CO	45 NUTMEG ROAD	1	132,396	356.00	205.10	561.10
353230	65100068	68 NUTMEG ROAD LLC	68 NUTMEG ROAD	1	30,668	356.00	0.00	356.00
337140	65100085	85 NUTMEG ROAD SOUTH LLC	85 NUTMEG ROAD	1	108,460	356.00	103.66	459.66
370010	65100088	88 NUTMEG LLC	88 NUTMEG ROAD	1	29,850,436	356.00	126,150.16	126,506.16
307060	65100105	SOUTH WINDSOR LLC	105 NUTMEG ROAD	1	254,320	356.00	721.82	1,077.82
313300	65100140	VIGNOLA REALTY LLC	140 NUTMEG ROAD	1	1,496	356.00	0.00	356.00
322900	65100160	ROLLING FRITO-LAY SALES LP	160 NUTMEG ROAD	1	56,100	356.00	0.00	356.00
304630	65100185	S&S PROPERTIES OF CT LLC	185 NUTMEG ROAD	1	27,676	356.00	0.00	356.00
343720	65100201	NUTMEG PROPERTIES OF CT LLC	201 NUTMEG ROAD	1	116,688	356.00	138.53	494.53
300765	65100223	ALVAREZ ASSOCIATES LLC	223 NUTMEG ROAD	1	0	356.00	0.00	356.00
341000	65100255	TRI TOWN LEASING LLC	255 NUTMEG ROAD	1	154,836	356.00	300.20	656.20
383430	65100274	NUTMEG ROAD SOUTH LLC	274 NUTMEG ROAD	1	43,412	356.00	0.00	356.00
346320	65100279	279 NUTMEG ROAD SOUTH LLC	279 NUTMEG ROAD	1	101,728	356.00	75.13	431.13
347640	65100310	GOVERNORS SQUARE ASSOCIATES	310 NUTMEG ROAD	1	3,024,065	356.00	12,460.00	12,816.00
370040	65100319	MACY'S RETAIL HOLDINGS LLC	319 NUTMEG ROAD	1	84,000	356.00	0.00	356.00
323560	65100330	NUTMEG ROAD ASSOCIATES LLC	330 NUTMEG ROAD	1	41,888	356.00	0.00	356.00
335120	65100345	NUTMEG PROPERTIES OF CT LLC	345 NUTMEG ROAD	1	41,888	356.00	0.00	356.00
300536	65100444	NUTMEG NORTH LLC	444 NUTMEG ROAD	1	23,936	356.00	0.00	356.00
300100	65100519	ELECTRO-METHODS INC	519 NUTMEG ROAD	1	461,516	356.00	1,599.91	1,955.91
318040	65100555	555 NUTMEG RD NO REALTY LLC	555 NUTMEG ROAD	1	124,916	356.00	173.40	529.40
329320	65100560	560 NUTMEG ROAD NORTH LLC	560 NUTMEG ROAD	1	66,572	356.00	0.00	356.00
341370	65100571	SHARPSHOOT LLC	571 NUTMEG ROAD	1	141,372	356.00	243.14	599.14
321190	65100580	GELINAS LIONEL R	580 NUTMEG ROAD	1	1,706,936	356.00	6,878.00	7,234.00
370020	65100585	SJD PROPERTY MANAGEMENT LLC	585 NUTMEG ROAD	1	79,288	356.00	0.00	356.00
370030	65100600	MR SOUTH WINDSOR PROPERTIES LLC	600 NUTMEG ROAD	1	153,340	356.00	293.86	649.86
324760	65100625	SPIRIT MASTER FUNDING X LLC	625 NUTMEG ROAD	1	926,024	356.00	3,568.50	3,924.50
377520	65100636	NORTH NUTMEG ASSOCIATES LLC	636 NUTMEG ROAD	1	199,716	356.00	490.40	846.40
329740	65100660	GUYPHIL LLC	660 NUTMEG ROAD	1	14,212	356.00	0.00	356.00
300870	65100665	DEFEO REALTY TRUST LLC	665 NUTMEG ROAD	1	40,392	356.00	0.00	356.00
370050	65100694	Q & E LLC	694 NUTMEG ROAD	1	265,540	356.00	769.37	1,125.37
343940	65100701	CHARBONNEAU ANDRE L	701 NUTMEG ROAD	1	59,840	356.00	0.00	356.00
300160	65100710	L&D SOUTH WINDSOR REALTY LLC	710 NUTMEG ROAD	1	538,560	356.00	1,926.43	2,282.43
346720	6510250A	NUTMEG ROAD SOUTH ASSOCIATES LLC	250 NUTMEG ROAD A	1	1,176,024	356.00	4,628.00	4,984.00

UB Bill Run: 2016C1 for Bill date: 4/1/2016

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total
303620	65700005	FIVE OAKLAND ROAD LLC	5 OAKLAND ROAD	1	17,952	356.00	0.00	356.00
323620	65700019	D BELL ENTERPRISES LLC	19 OAKLAND ROAD	1	0	356.00	0.00	356.00
370200	65700025	SOUTH WINDSOR MEDICAL ARTS CENTE	25 OAKLAND ROAD	1	84,000	356.00	0.00	356.00
300913	65700069	ROSEDOC REALTY LLC	69 OAKLAND ROAD	1	0	356.00	0.00	356.00
386580	65700205	BERRY PATCH ASSOCIATES LMT PARTNERSHIP	205 OAKLAND ROAD	1	3,580,000	356.00	14,816.05	15,172.05
300008	65700225	WENTWORTH PARK ASSOCIATION	225 OAKLAND ROAD	1	2,100,045	356.00	8,544.00	8,900.00
304570	65700249	K BROTHERS LLC	249 OAKLAND ROAD	1	14,000	356.00	0.00	356.00
323270	65700291	WAPPING SHOPPING CENTER LLC 1 OF 4	291 OAKLAND ROAD	1	1,184,000	356.00	4,661.80	5,017.80
319540	69900047	VALLEY HOLDINGS LLC	47 PATRIA ROAD	1	209,000	356.00	529.75	885.75
345080	69900048	FORTY EIGHT PATRIA ROAD ASSOCIATES LLC	48 PATRIA ROAD	1	120,000	356.00	152.57	508.57
300810	72900297	BOLDUC NORMAN G	297 PLEASANT VALLEY ROAD	1	23,188	356.00	0.00	356.00
300090	72900300	FISHMAN RUTH R TR	300 PLEASANT VALLEY ROAD	1	896,104	356.00	3,441.70	3,797.70
341840	72900313	KEY CORNER STONE LLC	313 PLEASANT VALLEY ROAD	1	217,668	356.00	566.48	922.48
356230	72900350	350 PLEASANT VALLEY ROAD LLC	350 PLEASANT VALLEY ROAD	1	566,984	356.00	2,046.89	2,402.89
300332	72900376	BLANCO LOUIS J & KATHERINE N	376 PLEASANT VALLEY ROAD	1	74,052	356.00	0.00	356.00
380250	78600065	BRUCE A MANEELEY REAL ESTATE LLC	65 RYE STREET	1	2,218,944	356.00	9,047.89	9,403.89
315170	78600070	J E SHEPARD CO	70 RYE STREET	1	78,000	356.00	0.00	356.00
300607	78600138	SHEPARD POLA INC	138 RYE STREET	1	39,000	356.00	0.00	356.00
306970	78600140	SHEPARD POLA INC	140 RYE STREET	1	16,000	356.00	0.00	356.00
300156	78600295	ALDI INC	295 RYE STREET	1	3,237,000	356.00	13,362.41	13,718.41
306980	78600300	ALTA REALTY COMPANY LLC	300 RYE STREET	1	459,000	356.00	1,589.25	1,945.25
300860	79900006	DPE PROPERTIES LLC	6 SANDRA DRIVE	1	21,000	356.00	0.00	356.00
386190	79900040	CHARBONNEAU ANDRE L	40 SANDRA DRIVE	1	132,000	356.00	203.42	559.42
351390	79900055	CHARBONNEAU ANDRE K	55 SANDRA DRIVE	1	35,300	356.00	0.00	356.00
304290	81300022	WOLF & GUERRA LLC	22 SCHWEIR ROAD	1	52,000	356.00	0.00	356.00
328940	81300026	GATOR ASSOCIATES LLC	26 SCHWEIR ROAD	1	125,000	356.00	173.76	529.76
301100	81300046	ECONOMOS MICHAEL G	46 SCHWEIR ROAD	1	36,000	356.00	0.00	356.00
352520	81700011	KQ HOLDINGS LLC	11 SEA PAVE ROAD	1	29,920	356.00	0.00	356.00
355120	81700012	GUTSKA PETER S	12 SEA PAVE ROAD	1	6,732	356.00	0.00	356.00
386240	81700023	ZOPPA STUDIO LLC	23 SEA PAVE ROAD	1	26,928	356.00	0.00	356.00
349730	81700026	DUFF PROPERTIES LLC	26 SEA PAVE ROAD	1	177,276	356.00	395.30	751.30
352140	81700037	MECHANICAL MAINTENANCE CO	37 SEA PAVE ROAD	1	15,708	356.00	0.00	356.00
300070	84000001	F&M STELLA LLC	1 SOUTH SATELLITE ROAD	1	49,368	356.00	0.00	356.00
370150	84000030	AHS REALTY I LLC	30 SOUTH SATELLITE ROAD	1	411,400	356.00	1,387.52	1,743.52
300080	84000045	MERCURY REALTY COMPANY LLC	45 SOUTH SATELLITE ROAD	1	561,289	356.00	2,022.75	2,378.75
300780	84000085	85 SOUTH SATELLITE ROAD LLC	85 SOUTH SATELLITE ROAD	1	237,864	356.00	652.08	1,008.08
300770	84000125	GLOBAL TURBINE COMPONENT TECHNOLO LLC	125 SOUTH SATELLITE ROAD	1	164,560	356.00	341.41	697.41
370160	84000145	SOUTH WINDSOR MERGER COMPANY LLC	145 SOUTH SATELLITE ROAD	1	25,338,500	356.00	107,028.57	107,384.57

UB Bill Run: 2016C1 for Bill date: 4/1/2016

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total
304270	84000161	OPTIMUS SOUTH WINDSOR LLC	161 SOUTH SATELLITE ROAD	1	130,152	356.00	195.59	551.59
304400	84000175	BRENAMATT PROPERTIES L L C	175 SOUTH SATELLITE ROAD	1	170,544	356.00	366.77	722.77
332540	84000187	PHM PARTNERS LLC	187 SOUTH SATELLITE ROAD	1	30,668	356.00	0.00	356.00
342780	84000201	GRE TRI-STATE INDUSTRIAL LAUNDRIES INC	201 SOUTH SATELLITE ROAD	1	748	356.00	0.00	356.00
370140	84000229	229 SOUTH SATELLITE ROAD LLC	229 SOUTH SATELLITE ROAD	1	94,248	356.00	43.43	399.43
304340	87000150	OLD DOMINION FREIGHT LINE INC	150 STRONG ROAD	1	71,000	356.00	0.00	356.00
342620	87000151	LAVALLEE ROBERT & PAULINE	151 STRONG ROAD	1	44,000	356.00	0.00	356.00
399960	87000170	JHS PROPERTIES LLC	170 STRONG ROAD	1	9,000	356.00	0.00	356.00
360020	87000199	MARYLOU LLC	199 STRONG ROAD	1	3,000	356.00	0.00	356.00
380120	87000220	CMS VENTURES LLC	220 STRONG ROAD	1	48,000	356.00	0.00	356.00
300572	87000287	287 STRONG ROAD LLC	287 STRONG ROAD	1	84,000	356.00	0.00	356.00
370180	87000299	CONN LIGHT & POWER CO	299 STRONG ROAD	1	84,000	356.00	0.00	356.00
354660	87000388	388 STRONG ROAD ASSOCIATES LLC	388 STRONG ROAD	1	0	356.00	0.00	356.00
315520	87001105	SNOW BRUCE J	1105 STRONG ROAD	1	12,164	356.00	0.00	356.00
355720	87300180	ZAMMX LLC	180 SULLIVAN AVENUE	1	30,000	356.00	0.00	356.00
300920	87300200	200 SULLIVAN AVENUE LLC	200 SULLIVAN AVENUE	1	13,913,644	356.00	58,610.03	58,966.03
300912	87300233	KELLNER DANIEL	233 SULLIVAN AVENUE	1	0	356.00	0.00	356.00
311410	87300239	NEYRA EDWARD J	239 SULLIVAN AVENUE	1	1,886	356.00	0.00	356.00
335240	87300251	LAVEY ROBERT W & BARBARA E	251 SULLIVAN AVENUE	1	149,000	356.00	275.47	631.47
356540	87300259	LAVEY ROBERT W & BARBARA E	259 SULLIVAN AVENUE	1	240,000	356.00	661.13	1,017.13
301440	87300280	280 SULLIVAN AVENUE LLC	280 SULLIVAN AVENUE	1	269,000	356.00	784.03	1,140.03
325120	87300283	AIR REALTY GROUP LLC	283 SULLIVAN AVENUE	1	306,000	356.00	940.84	1,296.84
360010	87300330	JKLN LLC	330 SULLIVAN AVENUE	1	118,000	356.00	144.09	500.09
301110	87300405	KUHNS FAMILY PROPERTIES LLC	405 SULLIVAN AVENUE	1	33,000	356.00	0.00	356.00
341380	87300425	CONDOR PROPERTIES LLC	425 SULLIVAN AVENUE	1	1,414,000	356.00	5,636.54	5,992.54
386220	87300455	PARKSITE INC	455 SULLIVAN AVENUE	1	357,000	356.00	1,156.97	1,512.97
300229	87300473	JAYS LANDSCAPING LLC	473 SULLIVAN AVENUE	1	298,000	356.00	906.93	1,262.93
318250	87300481	G-PRO LLC	481 SULLIVAN AVENUE	1	242,000	356.00	669.60	1,025.60
313310	87300489	REX LUMBER COMPANY	489 SULLIVAN AVENUE	1	538,000	356.00	1,924.05	2,280.05
338050	87300500	SHEA JOHN F & BUSCEMI MICHAEL	500 SULLIVAN AVENUE	1	22,000	356.00	0.00	356.00
337260	87300524	CHARBONNEAU ANDRE & ERNESTINE	524 SULLIVAN AVENUE	1	240,000	356.00	661.13	1,017.13
370060	87300540	R L R INVESTMENTS LLC	540 SULLIVAN AVENUE	1	83,000	356.00	0.00	356.00
300910	87300569	LEEMILTS PETROLEUM INC	569 SULLIVAN AVENUE	1	16,000	356.00	0.00	356.00
320770	87300570	570 SULLIVAN AVENUE LLC	570 SULLIVAN AVENUE	1	34,000	356.00	0.00	356.00
380260	87300589	DANGELO BROTHERS LLC	589 SULLIVAN AVENUE	1	11,000	356.00	0.00	356.00
300960	87300590	BOUCHER REALTY LLC	590 SULLIVAN AVENUE	1	81,000	356.00	0.00	356.00
354340	87300620	KRIVICKAS GEORGE A & DOROTHY E TR	620 SULLIVAN AVENUE	1	112,000	356.00	118.66	474.66
301010	87300641	PRISCILLA'S POPPY LLC	641 SULLIVAN AVENUE	1	28,000	356.00	0.00	356.00

UB Bill Run: **2016C1** for Bill date: **4/1/2016**

account	parcel ID	Name	location	factor	usage	base amt	usage amt	Bill Total	
300752	87300645	ROSCORP LLC	645 SULLIVAN AVENUE	1	168,003	356.00	356.00	712.00	
370320	87300647	THREE AC LLC	647 SULLIVAN AVENUE	1	26,000	356.00	0.00	356.00	
300132	87300648	H AND V LLC	648 SULLIVAN AVENUE	1	213,962	356.00	550.78	906.78	
332380	87300651	651 LLC	651 SULLIVAN AVENUE	1	39,000	356.00	0.00	356.00	
338150	87300668	GILSON BARBARA E ETAL	668 SULLIVAN AVENUE	1	0	356.00	0.00	356.00	
332360	87300760	ZAINO GIOVANNA B	760 SULLIVAN AVENUE	1	2,669,000	356.00	10,955.23	11,311.23	
305900	87300770	LOTS AND MORE LLC	770 SULLIVAN AVENUE	1	133,000	356.00	207.66	563.66	
309150	87300818	JTF PROPERTIES LLC	818 SULLIVAN AVENUE	1	2,623,000	356.00	10,760.28	11,116.28	
351660	87300828	PRESTILEO VINCENT	828 SULLIVAN AVENUE	1	105,000	356.00	89.00	445.00	
301270	87300840	SHARP EDWARD F TRUSTEE	840 SULLIVAN AVENUE	1	17,000	356.00	0.00	356.00	
312880	87300845	SOMERLARK PROPERTIES LLC	845 SULLIVAN AVENUE	1	202,000	356.00	500.08	856.08	
351360	87300850	MINGUY KEVIN	850 SULLIVAN AVENUE	1	58,000	356.00	0.00	356.00	
325800	87300855	GRECO PROPERTIES LLC	855 SULLIVAN AVENUE	1	997,000	356.00	3,869.29	4,225.29	
301260	87300856	GETTY CT LEASING INC	856 SULLIVAN AVENUE	1	46,000	356.00	0.00	356.00	
356220	87300869	GRECO PROPERTIES LLC	869 SULLIVAN AVENUE	1	316,000	356.00	983.22	1,339.22	
300873	87300925	SULLIVAN PLACE LLC	925 SULLIVAN AVENUE	1	74,000	356.00	0.00	356.00	
384140	87300930	THORPE CHERYL MARIE	930 SULLIVAN AVENUE	1	84,000	356.00	0.00	356.00	
315160	87300942	MARTIN RONALD F & PAULE MARTIN TRUSTEES	942 SULLIVAN AVENUE	1	971,000	356.00	3,759.11	4,115.11	
350640	87300959	REESG PROPERTIES LLC	959 SULLIVAN AVENUE	1	364,000	356.00	1,186.64	1,542.64	
304140	87301006	M E G L 1000 TO 1006 SULLIVAN AVE LLC	1006 SULLIVAN AVENUE	1	250,000	356.00	703.51	1,059.51	
321020	87301017	JJB REALTY LLC	1017 SULLIVAN AVENUE	1	12,000	356.00	0.00	356.00	
313940	87301050	ELITE PROPERTY MANAGEMENT LLC	1050 SULLIVAN AVENUE	1	588,012	356.00	2,136.00	2,492.00	
300686	87301209	MITCHELL JOHN J SR	1209 SULLIVAN AVENUE	1	36,000	356.00	0.00	356.00	
342960	87301330	WESTGATE PROFESSIONAL BLDG ASSOC	1330 SULLIVAN AVENUE	1	1,008,020	356.00	3,916.00	4,272.00	
300135	87301333	SOUTH WINDSOR CHILD DEV CTR	1333 SULLIVAN AVENUE	1	323,000	356.00	1,012.88	1,368.88	
370310	87301343	IPSO FACTO LLC	1343 SULLIVAN AVENUE	1	84,000	356.00	0.00	356.00	
383400	87301496	1496 SULLIVAN AVE LLC	1496 SULLIVAN AVENUE	1	84,000	356.00	0.00	356.00	
380880	87301504	1504 SULLIVAN AVE LLC	1504 SULLIVAN AVENUE	1	68,816	356.00	0.00	356.00	
300737	87301559	SOUTH WINDSOR MEDICAL ASSOC LLC	1559 SULLIVAN AVENUE	1	127,748	356.00	185.40	541.40	
342760	88900030	HARRIS REAL ESTATE SOUTH WINDSOR LLC	30 TALBOT LANE	1	60,588	356.00	0.00	356.00	
384170	88900050	SURI REALTY LLC	50 TALBOT LANE	1	21,946,804	356.00	92,654.56	93,010.56	
300325	89302400	EVERGREEN MEDICAL ASSOCIATES II LLC	2400 TAMARACK AVENUE	1	1,687,000	356.00	6,793.51	7,149.51	
300878	89302701	AGM PROPERTIES LLC	2701 TAMARACK AVENUE	1	20,000	356.00	0.00	356.00	
382440	90000118	WISNESKI WILLIAM & STEPHEN JR	118 TROY ROAD	1	84,000	356.00	0.00	356.00	
327760	95700055	CARABILLO RICHARD C & JEANNE M	55 WINDSORVILLE ROAD	1	70,000	356.00	0.00	356.00	
Number of accounts: 339		Number of services: 339		Bill Run Total:	339	254,227,537	120,684.00	985,607.12	1,106,291.12

2/4/2016 12:16 PM

1.0 FT

Upstream manhole No: 13-7

Downstream manhole No: 13-8

Cam Pos: Downstream

1540 Sullivan Ave.
 South Windsor, CT 06074
 Phone: 860-644-2511 ext. 263
 Fax: 860-648-2179

TOWN OF SOUTH WINDSOR FINANCE DEPARTMENT

MEMORANDUM

TO: Fred Shaw
FROM: Patricia Perry, Director of Finance
RE: Sewer Receivables
DATE: January 27, 2016 **REVISED REPORT**

As of December 31, 2015 total sewer receivables are \$616,895. This balance represents 42 Commercial accounts totaling \$45,615 and 1,131 Residential accounts totaling \$571,280. The chart below has additional detail by category and year:

	Principle Balance	Fees	Interest through 12/31/2015	Total Sewer 12/31/2015
2006	\$ 222	\$ 24	\$ 393	\$ 639
2007	\$ 240	\$ -	\$ 382	\$ 622
2008	\$ 264	\$ -	\$ 372	\$ 636
2009	\$ 304	\$ 24	\$ 374	\$ 702
2010	\$ 340	\$ 24	\$ 357	\$ 721
2011	\$ 288	\$ -	\$ 251	\$ 539
2012	\$ 340	\$ -	\$ 235	\$ 575
2013	\$ 1,237	\$ -	\$ 617	\$ 1,854
2014	\$ 5,872	\$ -	\$ 1,919	\$ 7,791
2015	\$ 27,448	\$ -	\$ 4,088	\$ 31,537
Commercial	\$ 36,555	\$ 72	\$ 8,988	\$ 45,615
2006	\$ 222	\$ 121	\$ 410	\$ 752
2007	\$ 240	\$ 89	\$ 403	\$ 732
2008	\$ 2,771	\$ 379	\$ 3,429	\$ 6,579
2009	\$ 6,481	\$ 582	\$ 7,887	\$ 14,949
2010	\$ 11,633	\$ 818	\$ 11,472	\$ 23,922
2011	\$ 17,159	\$ 1,295	\$ 13,918	\$ 32,372
2012	\$ 38,369	\$ 2,387	\$ 27,068	\$ 67,824
2013	\$ 65,303	\$ 3,955	\$ 36,935	\$ 106,194
2014	\$ 92,032	\$ 5,918	\$ 36,878	\$ 134,829
2015	\$ 141,040	\$ 9,284	\$ 32,804	\$ 183,128
Residential	\$ 375,251	\$ 24,825	\$ 171,203	\$ 571,280
Total	\$ 411,807	\$ 24,897	\$ 180,191	\$ 616,895

1540 Sullivan Ave.
 South Windsor, CT 06074
 Phone: 860-644-2511 ext. 263
 Fax: 860-648-2179

TOWN OF SOUTH WINDSOR FINANCE DEPARTMENT

MEMORANDUM

TO: Fred Shaw
FROM: Patricia Perry, Director of Finance
RE: Sewer Receivables
DATE: February 24, 2016

As of January 31, 2016 total sewer receivables are \$594,721. This balance represents 41 Commercial accounts totaling \$46,119 and 1,079 Residential accounts totaling \$548,602. The chart below has additional detail by category and year:

	Principle Balance	Fees	Interest through 1/31/2016	Total Sewer 1/31/2016
2006	\$ 222	\$ 24	\$ 396	\$ 642
2007	\$ 240	\$ -	\$ 385	\$ 625
2008	\$ 264	\$ -	\$ 376	\$ 640
2009	\$ 304	\$ 24	\$ 378	\$ 706
2010	\$ 340	\$ 24	\$ 362	\$ 726
2011	\$ 288	\$ -	\$ 255	\$ 543
2012	\$ 340	\$ -	\$ 240	\$ 580
2013	\$ 1,237	\$ -	\$ 636	\$ 1,873
2014	\$ 5,872	\$ -	\$ 2,007	\$ 7,879
2015	\$ 27,410	\$ -	\$ 4,495	\$ 31,905
Commercial	\$ 36,517	\$ 72	\$ 9,531	\$ 46,119
2006	\$ 222	\$ 121	\$ 413	\$ 755
2007	\$ 240	\$ 89	\$ 407	\$ 736
2008	\$ 2,507	\$ 355	\$ 3,071	\$ 5,933
2009	\$ 6,177	\$ 558	\$ 7,578	\$ 14,313
2010	\$ 11,127	\$ 794	\$ 11,195	\$ 23,116
2011	\$ 15,934	\$ 1,214	\$ 13,398	\$ 30,547
2012	\$ 35,827	\$ 2,237	\$ 26,119	\$ 64,183
2013	\$ 63,275	\$ 3,816	\$ 36,366	\$ 103,456
2014	\$ 88,714	\$ 5,666	\$ 36,751	\$ 131,131
2015	\$ 132,980	\$ 8,672	\$ 32,781	\$ 174,432
Residential	\$ 357,003	\$ 23,520	\$ 168,079	\$ 548,602
Total	\$ 393,520	\$ 23,592	\$ 177,610	\$ 594,721



BEST PRACTICE

Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 and 2009) (BUDGET and CAAFR)

Background. Accountants employ the term *fund balance* to describe the net assets of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net assets of governmental funds calculated on a government's budgetary basis.¹ In both cases, fund balance is intended to serve as a measure of the financial resources available in a governmental fund.

Accountants distinguish up to five separate categories of fund balance, based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts can be spent: *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.² The total of the last three categories, which include only resources without a constraint on spending or for which the constraint on spending is imposed by the government itself, is termed *unrestricted fund balance*.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning.

In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance (i.e., the total of the amounts reported as committed, assigned, and unassigned fund balance) in the general fund.

Credit rating agencies monitor levels of fund balance and unrestricted fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unrestricted fund balance for state and local governments.

Those interested primarily in a government's creditworthiness or economic condition (e.g., rating agencies) are likely to favor increased levels of fund balance. Opposing pressures often come from unions, taxpayers and citizens' groups, which may view high levels of fund balance as "excessive."

Recommendation. The Government Finance Officers Association (GFOA) recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund.³ Such a guideline should be set by the appropriate policy body and should provide both a temporal framework and

¹ For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.

² These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which must be implemented for financial statements for periods ended June 30, 2011 and later.

³ Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.

specific plans for increasing or decreasing the level of unrestricted fund balance, if it is inconsistent with that policy.⁴

The adequacy of unrestricted fund balance in the general fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.⁵ The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.⁶ Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time.

In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

- The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
- Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
- The potential drain upon general fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the general fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the general fund);⁷
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained); and
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose).

Furthermore, governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance rather than on unrestricted fund balance.

Naturally, any policy addressing desirable levels of unrestricted fund balance in the general fund should be in conformity with all applicable legal and regulatory constraints. In this case in particular, it is essential that differences between GAAP fund balance and budgetary fund balance be fully appreciated by all interested parties.

Approved by the GFOA's Executive Board, October, 2009.

⁴ See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).

⁵ In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.

⁶ In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues or expenditures, that decision should be followed consistently from period to period.

⁷ However, except as discussed in footnote 4, not to a level below the recommended minimum.

[Videos, Web Seminars, & White Papers](#)

[Free Market Research](#)

[Search the Manual](#)

[About the Manual](#)

[Calendar](#)

[Associations](#)

[Free E-Newsletter Sign-Up](#)

Calculating Risk Versus Reward

Source: PUBLIC WORKS MAGAZINE
Publication date: October 1, 2007

ADVERTISEMENT

By Rustan Petrela

Onondaga County, N.Y., is no different from the rest of the nation in that it is always challenged to balance infrastructure needs with taxpayers' capacity to fund maintenance and improvements. In recent years this challenge has been made more difficult by state and federal mandates to clean up Onondaga Lake.

[Email this article](#)
[Print this article](#)
[Subscribe to PUBLIC WORKS](#)
[Subscribe to Newsletters](#)

Located adjacent to Syracuse and at the center of the county, Onondaga Lake was, at one time, one of the nation's most polluted lakes. It suffers from more than 100 years of industrial and municipal sewage pollution, as well as from urban and rural stormwater pollution.

In 1988, the environmentally focused Atlantic States Legal Foundation Inc. sued Onondaga County under the Clean Water Act to improve the county's main wastewater treatment plant and address more than 60 combined sewer overflows known to discharge untreated wastewater into three of the lake's tributaries after rainfall and snowmelt events. In January 1998, a federal court ordered the county to overhaul the treatment plant and collection system by 2012.

Money Woes

The ruling initiated the largest infrastructure project in the county's history. But while transforming the lake into a recreational asset and urban amenity is expected to stimulate economic growth, the tax-supported cost of the improvements—estimated to exceed \$500 million—represents a real risk to the area's fragile economy.

Like much of upstate New York, Onondaga County's economy lags behind the nation, due largely to manufacturing declines. Taxes in New York are among the nation's highest. While construction costs of cleaning up the lake are supported in part by grants from the state and federal governments, lake and capital improvement debt plus 2007 operating costs required a staggering \$64 million in appropriations—a 28% increase over 2004. Nearly \$250 million had to be raised elsewhere.



This 2002 aerial shot of construction of the Metropolitan Syracuse Wastewater Treatment Plant shows ready-mix trucks lined up to pour concrete for the advanced phosphorous removal facility. Photos: Onondaga County Department of Water Environment Protection

Like elected officials everywhere, no one wanted to increase taxes or support a \$20 annual increase in per-sewer-unit charges. They had to find a way to minimize fee increases from year to year without compromising the project's progress.

To mitigate sharp spikes in user fees, in 2005 county and state policymakers sought to develop a forecasting model that could manipulate project cost estimates, interest rates, bonding structures, reserve levels, departmental fund balances, construction schedules, and maintenance costs that can't be put "on hold" until the project is completed.

Creating A Model

The county needed a predictive tool to integrate:

- Past, present, and future capital costs and associated debt
- Current and projected operating costs and revenues
- Available and projected state and federal aid
- The impact of low-interest loans
- The time during which all these inflows and outflows were expected to materialize
- The inflation rates to be applied to each cost factor.

This management tool had to allow the county to manipulate variables under its control (such as fund balance, reserve for bonded debt, the borrowing schedule, and certain cost items in the annual operating budget and certain non-mandated capital projects) in order to anticipate sudden fee increases and replace them with gradual and predictable increases that could still cover project costs.

The forecasting model manipulates debt service costs, energy costs, and other operating costs. Users can consider both "scheduled debt" generated by funds already borrowed for completed projects, and future debt, authorized or to be authorized, for anticipated projects. (Project costs and borrowing schedules are determined by a group of experts and managers from the Department of Water Environment Protection, the Budget Department, and consulting engineers charged with project design.)

Continued [1](#) [2](#) [Next](#)

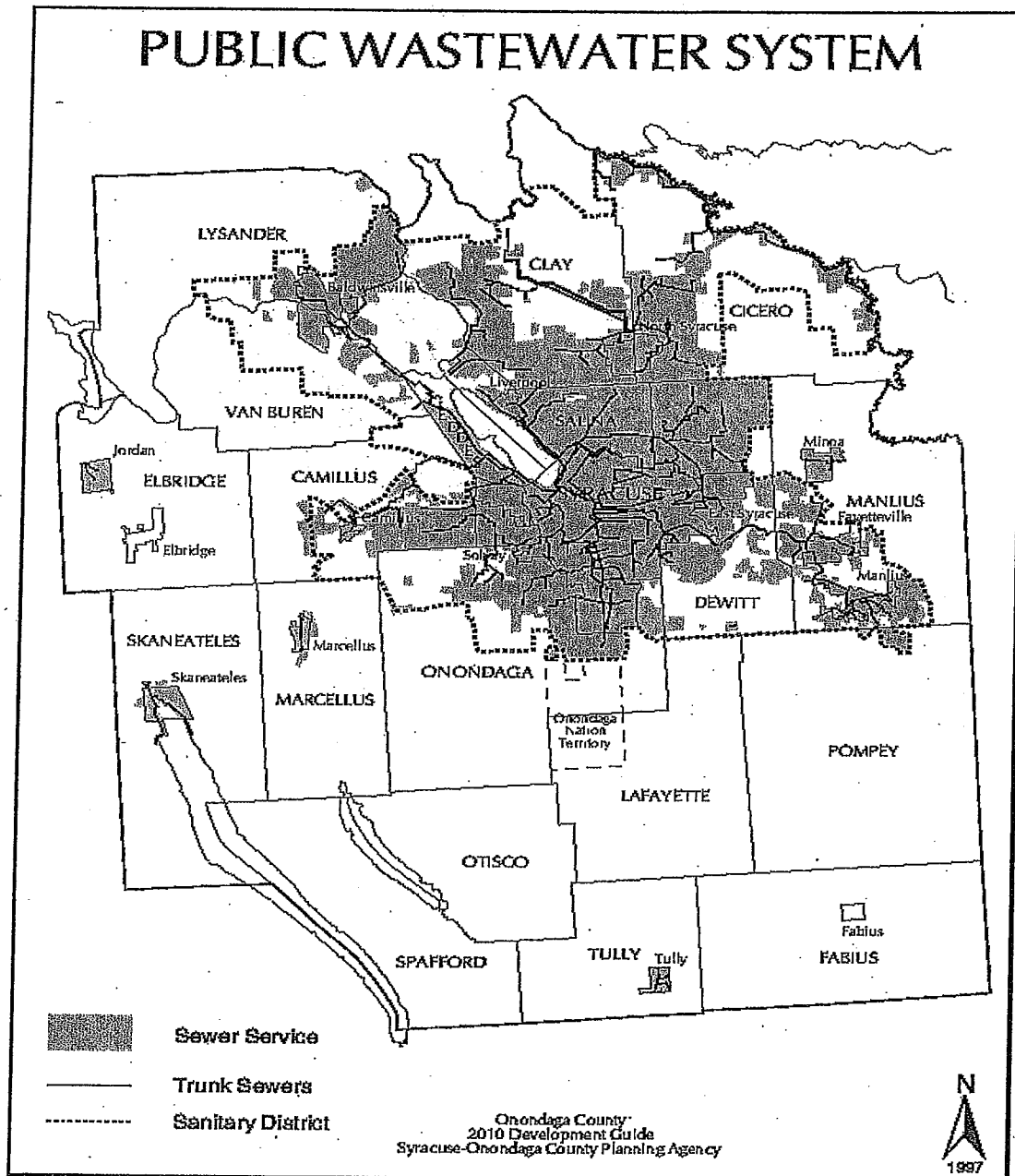
Sponsor Spotlight

ADVERTISEMENT

Calculating risk versus reward: Web Exclusive Material

by Rustan Petrela

This map shows the territory of Onondaga County, Onondaga Lake, and the boundaries of Consolidated Sanitary Districts served by the Department of Water Environment Protection.



Cost Tables

Debt Service (Tables 1 and 2), Energy Cost (Table 3), and Other Operating Costs (Table 4):

1. Debt Service

If the borrowing schedule is known it is reflected in the model. If not, the model assumes that borrowing will occur in the same year that expenses are incurred (See Table 1).

Table 1

Note: Data is entered only in the highlighted cells

Projections as of April 2006

Projects with a Period of Probable Usefulines (PPU) of 20Years

Projects supported by low interest subsidized loans from the New York State Environmental Facilities Corporation (EFC)	Total Project Costs	Year the money will be spent/borrowed								
		2006	2007	2008	2009	2010	2011	2012	2013	2014
Franklin Ph II	2,900,000			2,900,000						
Sewer Separation remaining	6,000,000	2,000,000	2,000,000	2,000,000						
Future projects EFC	9,000,000								4,500,000	4,500,000
Amounts to be borrowed as EFC loans	17,900,000	2,000,000	2,000,000	4,900,000	-	-	-	-	4,500,000	4,500,000
Projects supported by General Obligation (GO) Bonds										
Odor Ph II	7,100,000			350,000	750,000	5,000,000				
Electronic Park Trunk Sewer	3,400,000		3,400,000							
West Side Trunk Sewer	14,259,000		18,000,000	12,440,000						
BVille Seneca Knolls	28,500,000			500,000	2,000,000	2,000,000	10,000,000	10,000,000		
WWTP Syst Imp	41,425,000		7,000,000	8,025,000	5,000,000	4,000,000	3,700,000	37,000,000		
LowLif PS	4,500,000	500,000	2,000,000							
Future projects GO	16,000,000								8,000,000	8,000,000
Amounts to be borrowed as GOB	115,184,000	500,000	16,219,000	21,315,000	20,750,000	13,000,000	13,700,000	13,700,000	8,000,000	8,000,000
Proposed Future Debt (20 Years PPU)	133,084,000	2,500,000	18,219,000	26,215,000	20,750,000	13,000,000	13,700,000	13,700,000	12,500,000	12,500,000

Projects with a Period of Probable Usefulines (PPU) of 30Years

Projects supported by low interest subsidized loans from the New York State Environmental Facilities Corporation (EFC)	Total Project Costs	Year the money will be spent/borrowed									
		2006	2007	2008	2009	2010	2011	2012	2013	2013	
Clinton Conv	24,443,528	349,733	8,000,000	7,033,745	2,000,000						
Clinton RTF	50,441,742	1,000,000	2,500,000	10,500,000	20,000,000	16,441,742					
HB Conv	20,861,172	751,223	7,500,000	7,500,000	5,000,000						
HB RTF	34,021,673	2,133,333	2,500,000	10,500,000	16,556,344	2,000,000					
Oak Orchard	63,600,000	600,000	300,000	2,000,000	2,000,000	20,000,000	20,000,000	20,000,000			
Midland PH III	45,723,889	1,579,811	1,872,291	16,614,597	15,657,190						
Amounts to be borrowed as EFC loans	244,092,004	6,146,191	32,672,291	63,208,342	63,623,438	38,441,742	20,000,000	20,000,000	-	-	
Projects supported by General Obligation (GO) Bonds	-	-	-	-	-	-	-	-	-	-	
Amounts to be borrowed as GOB	-	-	-	-	-	-	-	-	-	-	
Total EFC and GOB	244,092,004	6,146,191	32,672,291	63,208,342	63,623,438	38,441,742	20,000,000	20,000,000	-	-	
Grant Reimbursements	71,000,000		8,600,000	27,400,000	20,000,000	15,000,000					
EFC Short term	45,000,000		5,500,000	29,500,000							
Total EFC after Reimbursements	128,092,004	6,146,191	8,572,291	63,308,342	43,623,438	23,441,742	20,000,000	20,000,000			
Total GO (No reimbursements apply)	-	-	-	-	-	-	-	-	-	-	
Proposed Future Debt (30 Years PPU)	128,092,004	6,146,191	8,572,291	63,308,342	43,623,438	23,441,742	20,000,000	20,000,000	-	-	

In Table 1 the projects have been classified based on their Period of Probable Usefulness (PPU), typically 20 or 30 years, as well as on the kind of debt that supports them. Debt can be from General Obligation Bonds or low interest subsidized loans from the New York State Environmental Facilities Corporation (EFC). Based on the data entered in this table the model calculates the future debt service which is presented in the Table 2.

Table 2 includes the scheduled debt as well as authorized and unissued debt, calculated separately.

Table 2 (Debt service Calculation)

Note: Data is entered only in the highlighted cells

Year	EFC Future Debt Service	GO Future Debt Service	Proposed Future Debt Service (20 Yrs PPU)	Proposed Future Debt Service (30 Yrs PPU)	TOTAL Proposed Future Debt Service	Estimated Debt Authorized and Unissued	Scheduled Debt Service	TOTAL DEBT SERVICE
2006								\$8,702,000
2007	\$250,683	\$0	\$250,683	\$683,096	\$933,779	\$1,139,624	\$8,185,979	\$11,790,758
2008	\$557,647	\$685,950	\$1,243,597	\$975,191	\$2,218,788	\$5,109,776	\$8,182,638	\$15,551,261
2009	\$558,099	\$2,248,848	\$2,806,946	\$3,007,025	\$5,813,971	\$5,290,955	\$7,657,003	\$18,461,929
2010	\$560,137	\$3,982,665	\$4,542,802	\$4,098,429	\$8,641,231	\$5,210,550	\$7,312,994	\$21,164,774
2011	\$565,867	\$5,259,585	\$5,825,452	\$5,034,576	\$10,860,028	\$5,130,145	\$7,217,189	\$23,207,363
2012	\$566,356	\$6,177,675	\$6,744,031	\$5,998,305	\$12,742,336	\$5,137,825	\$7,115,025	\$24,995,186
2013	\$848,813	\$7,103,033	\$7,951,846	\$6,026,652	\$13,978,497	\$5,189,930	\$6,068,889	\$25,185,816
2014	\$1,127,126	\$7,717,345	\$8,844,471	\$6,060,464	\$14,904,934	\$5,054,175	\$6,015,733	\$25,974,842
2015	\$1,409,041	\$8,047,140	\$9,456,181	\$6,081,458	\$15,537,639	\$5,101,548	\$6,005,937	\$26,645,184
2016	\$1,695,241	\$8,364,145	\$10,059,386	\$6,096,805	\$16,156,190	\$5,139,156	\$5,799,666	\$27,095,012
2017	\$1,982,341	\$8,668,360	\$10,650,701	\$6,109,255	\$16,759,956	\$5,133,863	\$5,763,767	\$27,657,593
2018	\$2,269,255	\$9,115,298	\$11,384,553	\$6,124,668	\$17,509,220	\$5,079,023	\$5,718,865	\$28,302,114
2019	\$2,551,849	\$9,599,288	\$12,151,137	\$6,141,897	\$18,293,034	\$4,931,224	\$5,296,114	\$28,570,388
2020	\$2,835,070	\$10,053,113	\$12,888,183	\$6,146,691	\$19,034,873	\$4,883,454	\$4,921,478	\$28,839,806
2021	\$3,118,491	\$10,395,690	\$13,514,181	\$6,151,937	\$19,666,118	\$4,735,666	\$4,245,699	\$28,697,383
2022	\$3,399,661	\$10,727,368	\$14,127,029	\$6,145,707	\$20,272,736	\$4,637,879	\$3,963,901	\$28,929,516
2023	\$3,681,015	\$11,039,740	\$14,720,755	\$6,131,354	\$20,852,109	\$4,510,403	\$3,599,662	\$29,261,873
2024	\$3,957,416	\$11,268,165	\$15,225,581	\$6,121,803	\$21,347,384	\$4,364,486	\$3,263,767	\$29,524,637
2025	\$4,238,151	\$11,480,600	\$15,718,751	\$4,158,848	\$19,877,599	\$4,207,819	\$1,812,028	\$25,997,446
2026	\$4,399,487	\$11,677,045	\$16,076,532	\$6,046,988	\$22,123,520	\$4,639,931	\$971,924	\$27,795,375
2027	\$4,559,208	\$11,857,598	\$16,416,806	\$6,021,062	\$22,437,868	\$4,292,936	\$562,886	\$27,293,740
2028	\$4,548,031	\$11,244,398	\$15,792,429	\$5,985,813	\$21,778,242	\$4,124,255	\$576,897	\$26,479,394
2029	\$4,822,719	\$10,366,878	\$15,189,597	\$5,965,179	\$21,154,777	\$4,041,576	\$0	\$25,196,352
2030	\$5,095,945	\$9,563,058	\$14,654,003	\$5,946,715	\$20,600,718	\$4,016,939	\$0	\$24,647,698

2. Energy Costs

Energy represents a considerable operational cost for the Department of Water Environment Protection. The model calculates this cost separately because of its magnitude and complexity—on one hand a number of energy savings projects are being implemented by the department, and on the other hand a number of new facilities are projected to be built that will add to the energy consumption

The table below starts with the cost calculations for the years 2006 and 2007 and factors in positive and negative impacts on energy costs as well as inflation.

Table 3 (Energy Cost)

Note: Data is entered only in the highlighted cells

Year	Projections for 2006 & 2007	Impact of Power Increase and Savings from WEP Energy Project	Savings from Carrier Lighting	Savings from Carrier Motors	Energy cost for Inflation 0%	Energy Cost for Inflation 5%
2006	\$8,308,888					
2007	\$8,926,510				\$8,926,510	\$8,926,510
2008	\$8,926,510	\$500,100	-16000	-\$19,000	\$9,391,610	\$10,354,250
2009	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,152,110	\$11,752,336
2010	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$12,310,781
2011	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$12,926,320
2012	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$13,572,636
2013	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$14,251,268
2014	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$14,963,831
2015	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$15,712,023
2016	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$16,497,624
2017	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$17,322,505
2018	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$18,188,631
2019	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$19,098,062
2020	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$20,052,965
2021	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$21,055,614
2022	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$22,108,394
2023	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$23,213,814
2024	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$24,374,505
2025	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$25,593,230
2026	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$26,872,891
2027	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$28,216,536
2028	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$29,627,363
2029	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$31,108,731
2030	\$8,926,510	\$1,236,600	-16000	-\$19,000	\$10,128,110	\$32,664,167

3. All Other operating costs

In Table 4 the cost projection for the current year (2006) and the coming year (2007) were calculated separately for every account. These projections were then entered into the model, which in this case applied an inflation factor of 3% for the years 2008 to 2030. This can be seen under the column titled "Operating budget without debt and energy cost." With the three main cost components (debt, energy, and other operating costs) known, the model can then calculate the total cost up to the year 2030 (last column).

Table 4 (Total Costs Table) *Note: Data in entered only in the highlighted cells*

Year	TOTAL DEBT SERVICE	Operating budget without debt and energy cost	Energy cost	EXPENSES GRAND TOTAL
2006	\$8,702,000	\$43,282,411	\$8,308,888	\$60,293,299
2007	\$11,790,758	\$44,580,833	\$8,926,510	\$65,298,151
2008	\$15,551,261	\$45,918,310	\$10,354,250	\$71,823,821
2009	\$18,461,929	\$47,295,859	\$11,752,336	\$77,510,125
2010	\$21,164,774	\$48,714,735	\$12,310,781	\$82,190,290
2011	\$23,207,363	\$50,176,177	\$12,926,320	\$86,309,860
2012	\$24,995,186	\$51,681,462	\$13,572,636	\$90,249,285
2013	\$25,185,816	\$53,231,906	\$14,251,268	\$92,668,990
2014	\$25,974,842	\$54,828,863	\$14,963,831	\$95,767,537
2015	\$26,645,184	\$56,473,729	\$15,712,023	\$98,830,936
2016	\$27,095,012	\$58,167,941	\$16,497,624	\$101,760,578
2017	\$27,657,593	\$59,912,979	\$17,322,505	\$104,893,077
2018	\$28,302,114	\$61,710,369	\$18,188,631	\$108,201,114
2019	\$28,570,388	\$63,561,680	\$19,098,062	\$111,230,130
2020	\$28,839,806	\$65,468,530	\$20,052,965	\$114,361,301
2021	\$28,697,383	\$67,432,586	\$21,055,614	\$117,185,583
2022	\$28,929,516	\$69,455,564	\$22,108,394	\$120,493,474
2023	\$29,261,873	\$71,539,231	\$23,213,814	\$124,014,918
2024	\$29,524,637	\$73,685,407	\$24,374,505	\$127,584,549
2025	\$25,997,446	\$75,895,970	\$25,593,230	\$127,486,646
2026	\$27,795,375	\$78,172,849	\$26,872,891	\$132,841,115
2027	\$27,293,740	\$80,518,034	\$28,216,536	\$136,028,310
2028	\$26,479,394	\$82,933,575	\$29,627,363	\$139,040,332
2029	\$25,196,352	\$85,421,583	\$31,108,731	\$141,726,665
2030	\$24,647,698	\$87,984,230	\$32,664,167	\$145,296,096

In this example the only data that has to be entered in the model are the calculated costs for the operating budget without debt and the energy costs for the current year and the coming year (highlighted cells in Table 4). The model automatically calculates the rest of the values.

Revenues Tables

Revenues are divided into two major groups:

1. All Other Revenues
2. Sewer Charge Revenue (Sewer District User Fees)

1. All Other Revenues

All other revenues are calculated in detail for the current year (2006) and entered in the highlighted cell in Table 5. In this case an inflation factor of 3% is applied in the model, which projects revenues up to the year 2030.

Table 5 (Revenue Table)

Note: Data is entered only in the highlighted cells

Year	Other revenue	No FB or RBD applied			FB and RBD applied				
		Sewer charge Before applying RBD and FB	Unit Charge Before RBD and FB	Increase in Unit Charge	RBD&FB applied to offset Sewer Charge	Sewer charge After applying RBD and FB	Unit Charge	Increase in Unit Charge	Total RBD & FB Available
2006	\$6,798,238	\$54,120,127	\$300.31		\$2,592,000	\$51,528,127	\$285.92		\$57,930,466
2007	\$6,693,238	\$58,604,914	\$324.50	\$24.20	\$3,776,073	\$54,828,841	\$303.59	\$17.67	\$54,154,394
2008	\$6,894,035	\$64,929,786	\$359.52	\$35.02	\$6,712,522	\$58,217,264	\$322.35	\$18.76	\$47,441,871
2009	\$7,100,856	\$70,409,269	\$389.86	\$30.34	\$8,594,178	\$61,815,091	\$342.28	\$19.92	\$38,847,693
2010	\$7,313,882	\$74,876,409	\$414.60	\$24.73	\$9,241,146	\$65,635,263	\$363.43	\$21.15	\$29,606,547
2011	\$7,533,298	\$78,776,562	\$436.19	\$21.60	\$9,085,039	\$69,691,522	\$385.89	\$22.46	\$20,521,508
2012	\$7,759,297	\$82,489,988	\$456.76	\$20.56	\$8,491,529	\$73,998,458	\$409.74	\$23.85	\$12,029,978
2013	\$7,992,076	\$84,676,914	\$488.86	\$12.11	\$6,105,351	\$78,571,563	\$435.06	\$25.32	\$5,924,627
2014	\$8,231,838	\$87,535,699	\$484.69	\$15.83	\$4,108,413	\$83,427,286	\$461.95	\$26.89	\$1,816,214
2015	\$8,478,793	\$90,352,143	\$500.29	\$15.59	\$1,769,051	\$88,583,092	\$490.49	\$28.55	\$47,163
2016	\$8,733,157	\$93,027,421	\$515.10	\$14.81	\$0	\$93,027,421	\$515.10	\$24.61	\$47,163
2017	\$8,995,152	\$95,897,926	\$531.00	\$15.89	\$0	\$95,897,926	\$531.00	\$15.89	\$47,163
2018	\$9,265,006	\$98,936,107	\$547.82	\$16.82	\$0	\$98,936,107	\$547.82	\$16.82	\$47,163
2019	\$9,542,956	\$101,687,174	\$563.05	\$15.23	\$0	\$101,687,174	\$563.05	\$15.23	\$47,163
2020	\$9,829,245	\$104,532,056	\$578.80	\$15.75	\$0	\$104,532,056	\$578.80	\$15.75	\$47,163
2021	\$10,124,123	\$107,061,460	\$592.81	\$14.01	\$0	\$107,061,460	\$592.81	\$14.01	\$47,163
2022	\$10,427,846	\$110,065,628	\$609.44	\$16.63	\$0	\$110,065,628	\$609.44	\$16.63	\$47,163
2023	\$10,740,682	\$113,274,236	\$627.21	\$17.77	\$0	\$113,274,236	\$627.21	\$17.77	\$47,163
2024	\$11,062,902	\$116,521,647	\$645.19	\$17.98	\$0	\$116,521,647	\$645.19	\$17.98	\$47,163
2025	\$11,394,789	\$116,091,857	\$642.81	-\$2.38	\$0	\$116,091,857	\$642.81	-\$2.38	\$47,163
2026	\$11,736,633	\$121,104,483	\$670.57	\$27.76	\$0	\$121,104,483	\$670.57	\$27.76	\$47,163
2027	\$12,088,732	\$123,939,578	\$686.27	\$15.70	\$0	\$123,939,578	\$686.27	\$15.70	\$47,163
2028	\$12,451,394	\$126,588,938	\$700.94	\$14.67	\$0	\$126,588,938	\$700.94	\$14.67	\$47,163
2029	\$12,824,936	\$128,901,729	\$713.74	\$12.81	\$0	\$128,901,729	\$713.74	\$12.81	\$47,163
2030	\$13,209,684	\$132,086,412	\$731.38	\$17.63	\$0	\$132,086,412	\$731.38	\$17.63	\$47,163

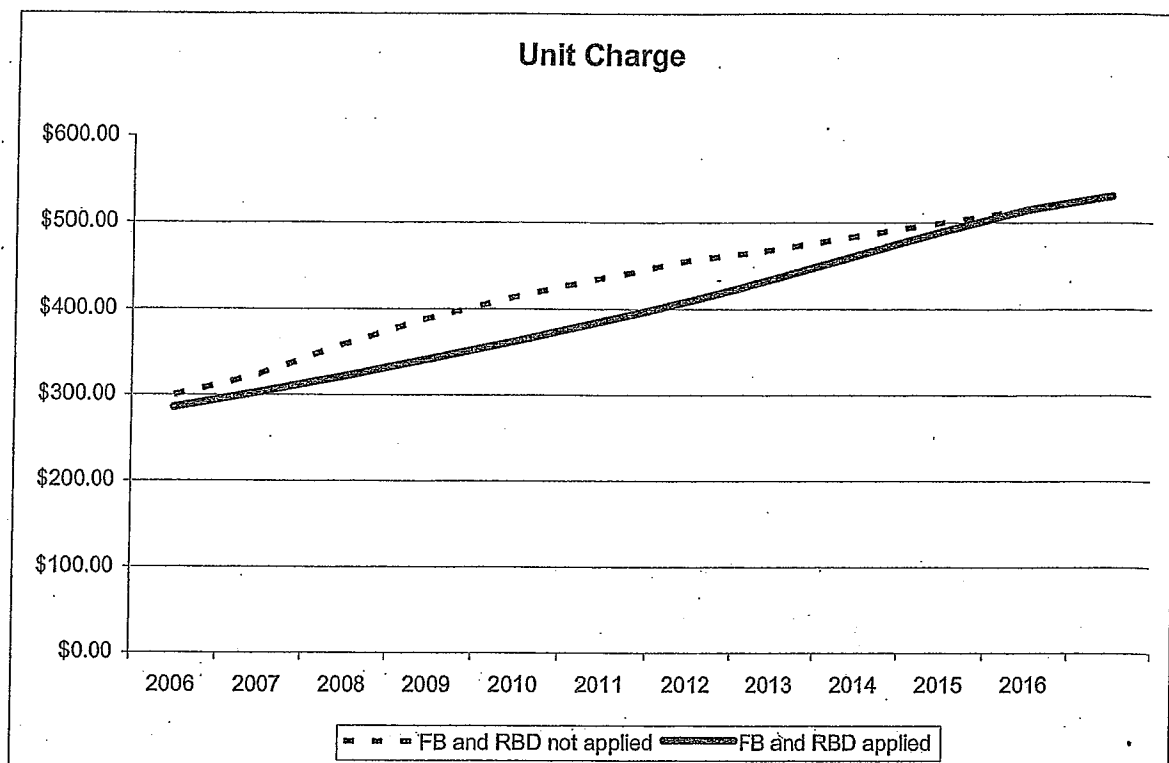
2. Sewer Charge Revenue

Once the model calculates "all other revenues" it can calculate the revenue needed from the sewer charge to cover costs. These charges can then be reduced by using the Fund Balance (FB) and Reserve for Bonded Debt (RBD), the impact of which is reflected in the right-hand columns in Table 5. Based on the sewer charge and the number of rate paying units (houses and industrial users of the sewer system) the model calculates the unit charge and predicts its annual increments.

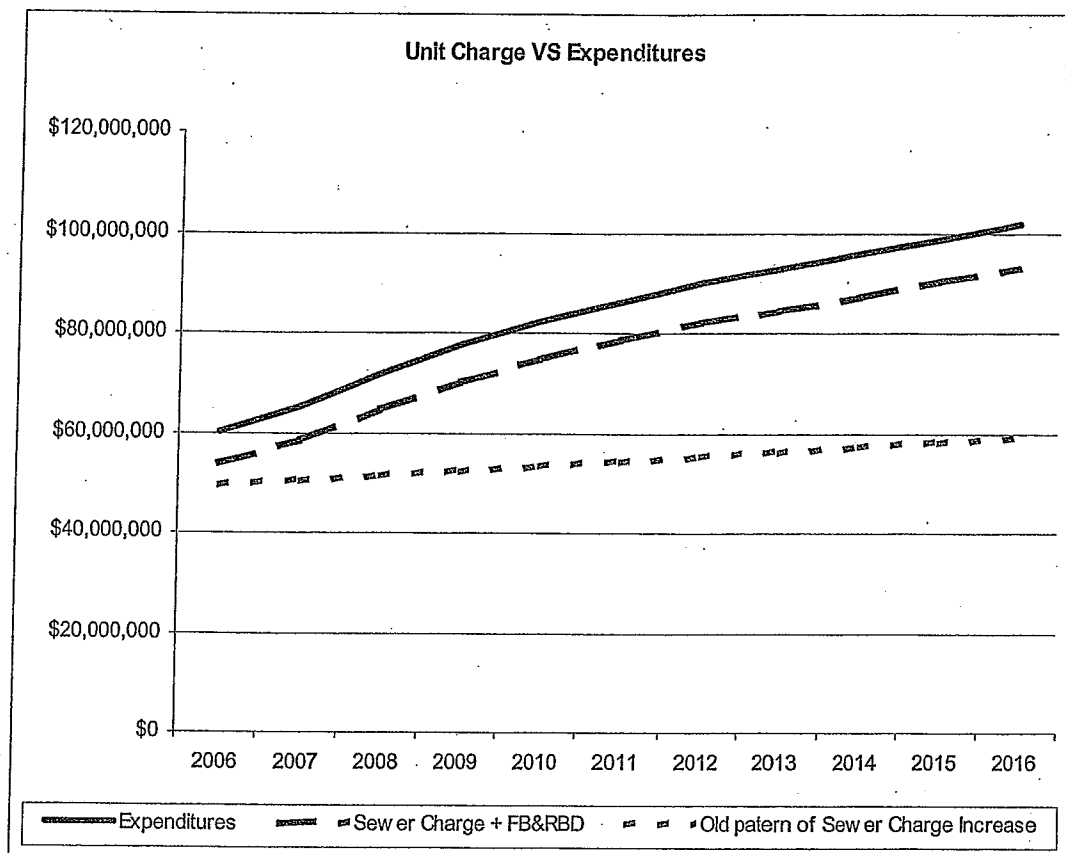
The model is critical to the Department of Water Environment Protection's ability to reduce the increase in the unit charge to consumers. The model allows the user to enter a desired percentage increase of the unit charge, and for that value calculate and apply the amount of FB and RBD needed to reduce the unit charge increase to the desired percentage. The user can continue to reduce this percentage increase until the available FB and RBD is exhausted over the specified period of time. In the example in Table 5, all of the available FB and RBD is exhausted by the year 2015 (the unexpended balance is \$47,163), which results in an increase in the unit charge of 6.18%. After the year 2015, the increase in the unit charge is less than 6%.

The graph below compares projected unit charges with and without the application of FB and RBD during the period of time tax payers would bear the greatest burden of expense related to construction of the mandated Onondaga Lake revitalization projects. The dotted red line shows how much the rate users would pay if the county did not apply any FB and RBD, and the continuous blue line shows the rate if the reserves are applied, as the model recommends.

Graph 1



Graph 2



The blue solid line in the graph above shows projected expenditures; while the red dashed line shows the combination of sewer charge and reserves applied in order to respond to increasing expenditures. The gap between these two lines equals all other revenues. The dotted green line shows the unit charge increase if the county continued to apply the historical average increase of \$5.47 per year. It can be seen that by the year 2010, for example, the gap between the sewer unit charge and the expenditures would have been over \$20 million. Such a gap cannot be filled by "all other revenues," nor is it possible to cut the mandated construction expenditures in order to balance the budget. So in this situation the only way to balance revenues and expenditures would have been a sudden and very high increase in unit charge (about \$110) if the county had to close the \$20 million deficit in one year. If the

county had allowed the old rate of unit charge increase to go beyond the year 2010, the gap would have been much bigger and the problem would have been more severe.

The value of this model to Onondaga County is that it graphically reveals the impending financial hardship caused by the mandated construction costs, as well as the way to optimize the use of the county's reserves, state and federal aid, and the schedule of expenditures in order to implement a gradual and relatively smooth increase in user fees.

TOWN OF SOUTH WINDSOR
WATER POLLUTION CONTROL

Exhibit D2

EQUIPMENT REPLACEMENT AND MAINTENANCE SCHEDULE

Asset	Original	Year	Useful	Method	Amortization By Fiscal Year															
					2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Cost	Upgraded	Life																	
Water Pollution Control Facility																				
Variable Frequency Drive Controllers (PWM)	\$ 275,000	2011	20	SL		23,170	24,329	25,545	26,822	28,163	29,572	31,050	32,603	34,233	35,944	37,742	39,629	41,610	43,691	45,875
Lockers and Batches	\$ 10,970	2011	40	SL		671	705	740	777	816	857	900	945	992	1,041	1,093	1,148	1,206	1,266	1,329
Toilet Accessories	\$ 1,410	2011	40	SL		86	91	95	100	105	110	116	121	127	134	141	148	155	163	171
Safety Devices/Equipment	\$ 7,215	2011	10	SL		981	1,030	1,082	1,136	1,193	1,252	1,315	1,380	1,450	1,522	1,598	1,678	1,762	1,850	1,942
(Willco Sales & Service)	\$ 15,500	2011	10	SL		2108	2,213	2,324	2,440	2,562	2,690	2,825	2,966	3,114	3,270	3,433	3,605	3,785	3,974	4,173
Double Disc Pumps	\$ 49,089	2011	15	SL		4729	4,966	5,214	5,475	5,749	6,036	6,338	6,655	6,987	7,337	7,704	8,089	8,493	8,918	9,364
Floating Anoxic Mixers	\$ 71,000	2011	15	SL		6840	7,182	7,541	7,919	8,314	8,730	9,167	9,625	10,106	10,612	11,142	11,699	12,284	12,898	13,543
Algae Sweep Automation System	\$ 56,000	2011	30	SL		3643	3,825	4,016	4,217	4,428	4,649	4,882	5,126	5,382	5,651	5,934	6,231	6,542	6,869	7,213
Polymer Feed Systems	\$ 32,200	2011	10	SL		4170	4,379	4,597	4,827	5,069	5,322	5,588	5,868	6,161	6,469	6,793	7,132	7,489	7,863	8,256
Aluminum Tank Cover System for Concrete Tanks	\$ 164,500	2011	30	SL		10701	11,236	11,798	12,388	13,007	13,657	14,340	15,057	15,810	16,601	17,431	18,302	19,217	20,178	21,187
Cross linked Polyethylene Tanks	\$ 57,000	2011	40	SL		3322	3,488	3,662	3,845	4,038	4,240	4,452	4,674	4,908	5,153	5,411	5,681	5,966	6,264	6,577
Chemical Feed Pumps	\$ 20,000	2011	15	SL		1927	2,023	2,124	2,231	2,342	2,459	2,582	2,711	2,847	2,989	3,139	3,296	3,460	3,633	3,815
Chemical Feed Pumps	\$ 7,500	2011	15	SL		723	759	797	836	878	922	968	1,017	1,068	1,121	1,177	1,236	1,298	1,363	1,431
Odor Control Fans	\$ 28,690	2011	15	SL		2764	2,902	3,047	3,200	3,360	3,528	3,704	3,889	4,084	4,288	4,502	4,727	4,964	5,212	5,473
Sluice Gate	\$ 460,000	2011	40	SL		26808	28,148	28,148	28,148	28,148	28,148	28,148	28,148	28,148	28,148	28,148	28,148	28,148	28,148	28,148
Sluice gates, weir gates, and stop plates		2011	40	SL																
Stop logs, stop log guide lifting bean storage racks, and appurtenances		2011																		
Gravity Belt Thickener																				
Filtrate Pumping Station	\$ 36,750	2011	20	SL		2,949	3,096	3,251	3,414	3,584	3,764	3,952	4,149	4,357	4,575	4,803	5,044	5,296	5,561	5,839
Mixed Liquor Internal Recycle Pump	\$ 63,000	2011	15	SL		6,070	6,373	6,692	7,026	7,378	7,746	8,134	8,540	8,968	9,416	9,887	10,381	10,900	11,445	12,017
Biofilter Package																				
Submersible Pump Station	\$ 8,069	2011	20	SL		647	680	714	750	787	826	868	911	957	1,004	1,055	1,107	1,163	1,221	1,282
Vertical Non-Clog Wastewater Pumps	\$ 141,552	2011	25	SL		10,043	10,546	11,073	11,627	12,208	12,818	13,459	14,132	14,839	15,581	16,360	17,178	18,037	18,938	19,885
Horizontal, End Suction Centrifugal Plant Water Pumps	\$ 14,569	2011	25	SL		1,034	1,085	1,140	1,197	1,256	1,319	1,385	1,455	1,527	1,604	1,684	1,768	1,856	1,949	2,047
Secondary Sludge Pumps	\$ 150,406	2011	25	SL		10,672	11,205	11,766	12,354	12,971	13,620	14,301	15,016	15,767	16,555	17,383	18,252	19,165	20,123	21,129
Primary Sludge Pumps	\$ 58,884	2011	25	SL		4,178	4,387	4,606	4,837	5,078	5,332	5,599	5,879	6,173	6,481	6,805	7,146	7,503	7,878	8,272
Top-Mounted Turbine Mixers	\$ 106,110	2011	15	SL		10,223	10,734	11,271	11,834	12,426	13,047	13,700	14,385	15,104	15,859	16,652	17,485	18,359	19,277	20,241
Rotary Lobe Sludge Pumps	\$ 160,000	2011	15	SL		15,415	16,186	16,995	17,845	18,737	19,674	20,657	21,690	22,775	23,913	25,109	26,364	27,683	29,067	30,520

TOWN OF SOUTH WINDSOR
WATER POLLUTION CONTROL

EQUIPMENT REPLACEMENT AND MAINTENANCE SCHEDULE

					Amortization By Fiscal Year															
Asset	Original	Year	Useful	Method	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Cost	Upgraded	Life																	
Grit and Screening Containers	\$ 4,947	2011	25	SL		351	369	387	406	427	448	470	494	519	545	572	600	630	662	695
Grit Removal Equipment	\$ 200,000	2011	25	SL		14,190	14,900	15,645	16,427	17,249	18,111	19,017	19,967	20,966	22,014	23,115	24,271	25,484	26,758	28,096
Primary and Secondary Clarifier Mechanisms (Spiral Scraper)	\$ 337,781	2011	25	SL		23,966	25,165	26,423	27,744	29,131	30,588	32,117	33,723	35,409	37,180	39,039	40,991	43,040	45,192	47,452
Secondary Clarifier Mechanism (Suction-Header Collection)	\$ 180,000	2011	25	SL		12,771	13,410	14,081	14,785	15,524	16,300	17,115	17,971	18,869	19,813	20,803	21,844	22,936	24,082	25,287
Gravity Thickener For Primary Sludge	\$ 67,267	2011	25	SL		4,773	5,011	5,262	5,525	5,801	6,091	6,396	6,716	7,052	7,404	7,774	8,163	8,571	9,000	9,450
Mechanically Cleaned Screen	\$ 130,680	2011	20	SL		10,486	11,010	11,561	12,139	12,746	13,383	14,052	14,755	15,493	16,267	17,081	17,935	18,832	19,773	20,762
Screening Grinder/Washing Press	\$ 139,099	2011	15	SL		13,401	14,071	14,775	15,513	16,289	17,104	17,959	18,857	19,800	20,790	21,829	22,920	24,066	25,270	26,533
Sludge Grinders	\$ 114,106	2011	15	SL		10,993	11,543	12,120	12,726	13,362	14,030	14,732	15,469	16,242	17,054	17,907	18,802	19,742	20,729	21,766
Electric Channel Grinder	\$ 116,114	2011	15	SL		11,187	11,746	12,333	12,950	13,597	14,277	14,991	15,741	16,528	17,354	18,222	19,133	20,090	21,094	22,149
Fiberglass Tank (TWAS)	\$ 26,595	2011	50	SL		1,457	1,530	1,606	1,686	1,771	1,859	1,952	2,050	2,152	2,260	2,373	2,492	2,616	2,747	2,884
Gravity Belt Thickeners	\$ 240,000	2011	20	SL		19,258	20,221	21,232	22,294	23,408	24,579	25,808	27,098	28,453	29,876	31,370	32,938	34,585	36,314	38,130
Workshop Air Compressor	\$ 7,363	2011	10	SL		954	1,001	1,051	1,104	1,159	1,217	1,278	1,342	1,409	1,479	1,553	1,631	1,712	1,798	1,888
Reciprocating Type Air Compressor	\$ 5,977	2011	10	SL		774	813	853	896	941	988	1,037	1,089	1,144	1,201	1,261	1,324	1,390	1,460	1,533
Turbo Blowers (Aeration System)	\$ 310,800	2011	20	SL		24,939	26,186	27,496	28,870	30,314	31,830	33,421	35,092	36,847	38,689	40,624	42,655	44,788	47,027	49,378
Positive Displacement Blowers	\$ 221,540	2011	20	SL		17,777	18,666	19,599	20,579	21,608	22,688	23,823	25,014	26,265	27,578	28,957	30,405	31,925	33,521	35,197
Disc-Type Fine Bubble Diffusers	\$ 56,810	2011	10	SL		7,357	7,725	8,111	8,517	8,943	9,390	9,859	10,352	10,870	11,413	11,984	12,583	13,212	13,873	14,567
Coarse Bubble Diffused Aeration Systems	\$ 18,430	2011	15	SL		1,776	1,864	1,958	2,055	2,158	2,266	2,379	2,498	2,623	2,755	2,892	3,037	3,189	3,348	3,516
Wastewater Samplers	\$ 17,608	2011	8	SL		2,724	2,861	3,004	3,154	3,311	3,477	3,651	3,833	4,025	4,226	4,438	4,660	4,893	5,137	5,394
Diesel Engine Driven Generator	\$ 381,000	2011	30	SL		24,785	26,024	27,325	28,691	30,126	31,632	33,214	34,874	36,618	38,449	40,371	42,390	44,510	46,735	49,072
Prefab Flammable Storage Building	\$ 620,000	2011	50	SL		33,962	35,660	37,443	39,315	41,281	43,345	45,512	47,787	50,177	52,686	55,320	58,086	60,990	64,040	67,242
Fiberglass Weirs and Baffles		2011	40	SL			-	-	-	-	-	-	-	-	-	-	-	-	-	-
UV Disinfection System	\$ 986,930	2001	25	SL		154,880	162,624	170,756	179,293	188,258	197,671	207,554	217,932	228,829	240,270	252,284	264,898	278,143	292,050	306,652
Corrosion Protection	\$ 100,000	2011	15	SL		9,634	10,116	10,622	11,153	11,710	12,296	12,911	13,556	14,234	14,946	15,693	16,478	17,302	18,167	19,075
Clarifier & Thickener Grout Replacement	\$ 225,000	2011	25	SL		15,964	16,763	17,601	18,481	19,405	20,375	21,394	22,463	23,587	24,766	26,004	27,304	28,670	30,103	31,608
Roofs	\$ 304,523						-	-	-	-	-	-	-	-	-	-	-	-	-	-
HeadWorks	\$ 85,000	2011	25	SL		6,031	6,333	6,649	6,982	7,331	7,697	8,082	8,486	8,910	9,356	9,824	10,315	10,831	11,372	11,941

TOWN OF SOUTH WINDSOR
WATER POLLUTION CONTROL

EQUIPMENT REPLACEMENT AND MAINTENANCE SCHEDULE

Asset	Original Cost	Year Upgraded	Useful Life	Method	Amortization By Fiscal Year															
					2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Control Building		2011	25	SL																
Admin./Garage Building		2011	25	SL																
Blower Building		2011	25	SL																
Paving		2011	20	SL																
Pump Stations																				
Avery Street Pump Station		2006		SL																
Instrumentation	\$ 17,303	2006	25	SL		1,772	1,861	1,954	2,051	2,154	2,262	2,375	2,493	2,618	2,749	2,886	3,031	3,182	3,341	3,508
Pumps	\$ 12,000	2006	15	SL		1,983	2,083	2,187	2,296	2,411	2,531	2,658	2,791	2,930	3,077	3,231	3,392	3,562	3,740	3,927
Valves	\$ 4,000	2006	15	SL		661	694	729	765	804	844	886	930	977	1,026	1,077	1,131	1,187	1,247	1,309
Building and roof	\$ 34,915	2006	20	SL		4,293	4,508	4,733	4,970	5,218	5,479	5,753	6,041	6,343	6,660	6,993	7,343	7,710	8,095	8,500
Generator	\$ 17,250	2006	30	SL		1,562	1,640	1,722	1,808	1,899	1,994	2,093	2,198	2,308	2,423	2,544	2,672	2,805	2,946	3,093
Fence/Paving	\$ 6,965	2006	20	SL		856	899	944	991	1,041	1,093	1,148	1,205	1,265	1,329	1,395	1,465	1,538	1,615	1,696
Benedict Drive Station		2001																		
Instrumentation and Controls	\$ 51,192	2001	25	SL		8,034	8,435	8,857	9,300	9,765	10,253	10,766	11,304	11,869	12,463	13,086	13,740	14,427	15,149	15,906
Pumps	\$ 50,129	2001	15	SL		18,860	19,803	20,793	21,833	22,925	24,071	25,275	26,538	27,865	29,258	30,721	32,257	33,870	35,564	37,342
Valves	\$ 20,128	2001	15	SL		7,573	7,951	8,349	8,766	9,205	9,665	10,148	10,656	11,188	11,748	12,335	12,952	13,600	14,280	14,994
Bldg. and Roof	\$ 92,283	2001	20	SL		19,467	20,440	21,462	22,535	23,662	24,845	26,088	27,392	28,762	30,200	31,710	33,295	34,960	36,708	38,543
Generator	\$ 54,307	2001	30	SL		7,098	7,453	7,826	8,217	8,628	9,059	9,512	9,988	10,487	11,012	11,562	12,140	12,747	13,385	14,054
Fence and Paving	\$ 82,029	2001	20	SL		17,304	18,169	19,078	20,032	21,033	22,085	23,189	24,348	25,566	26,844	28,186	29,596	31,076	32,629	34,261
Barrington Estates		2012																		
Control panel	\$ 19,360	2012	25	SL			1,374	1,442	1,514	1,590	1,670	1,753	1,841	1,933	2,029	2,131	2,238	2,349	2,467	2,590
HVAC	\$ 16,000	2012	25	SL			3,844	4,037	4,238	4,450	4,673	4,906	5,152	5,409	5,680	5,964	6,262	6,575	6,904	7,249
Emergency Generator	\$ 39,500	2012	30	SL			11,105	11,661	12,244	12,856	13,499	14,174	14,882	15,626	16,408	17,228	18,090	18,994	19,944	20,941
Miscellaneous Metals Materials	\$ 14,000	2012	30	SL			911	956	1,004	1,054	1,107	1,162	1,220	1,281	1,346	1,413	1,483	1,558	1,636	1,717
Pump Motor # 1	\$ 3,784	2012	15	SL			365	383	402	422	443	465	489	513	539	566	594	624	655	687
Pump Motor # 2	\$ 3,784	2012	15	SL			365	383	402	422	443	465	489	513	539	566	594	624	655	687
Pump # 1	\$ 11,351	2012	15	SL			1,094	1,148	1,206	1,266	1,329	1,396	1,466	1,539	1,616	1,697	1,781	1,870	1,964	2,062
Pump # 2	\$ 11,351	2012	15	SL			1,094	1,148	1,206	1,266	1,329	1,396	1,466	1,539	1,616	1,697	1,781	1,870	1,964	2,062
Check Valves and Plug Valves	\$ 9,406	2012	15	SL			906	951	999	1,049	1,101	1,157	1,214	1,275	1,339	1,406	1,476	1,550	1,627	1,709
Precast Building/Roof	\$ 46,000	2012	20	SL			3,691	3,876	4,070	4,273	4,487	4,711	4,947	5,194	5,454	5,726	6,013	6,313	6,629	6,960
Paving and Fences	\$ 21,000	2012	20	SL			1,685	1,769	1,858	1,951	2,048	2,151	2,258	2,371	2,490	2,614	2,745	2,882	3,026	3,177
Clark Street		2002																		
Instrumentation and Controls	\$ 61,475	2002	25	SL		8,800	9,240	9,702	10,187	10,696	11,231	11,792	12,382	13,001	13,651	14,334	15,050	15,803	16,593	17,423
Pumps	\$ 90,297	2002	15	SL		27,598	28,978	30,427	31,948	33,546	35,223	36,984	38,833	40,775	42,814	44,955	47,202	49,562	52,041	54,643
Valves and Surge Relief Tank	\$ 48,342	2002	15	SL		10,551	11,078	11,632	12,214	12,825	13,466	14,139	14,846	15,589	16,368	17,186	18,046	18,948	19,895	20,890
Bldg. and Roof	\$ 73,880	2002	20	SL		13,798	14,488	15,212	15,973	16,772	17,610	18,491	19,415	20,386	21,405	22,476	23,599	24,779	26,018	27,319
Generator	\$ 65,215	2002	30	SL		7,891	8,285	8,700	9,135	9,591	10,071	10,575	11,103	11,658	12,241	12,853	13,496	14,171	14,879	15,623
Fence and Paving	\$ 65,671	2002	20	SL		12,265	12,878	13,522	14,198	14,908	15,653	16,436	17,258	18,121	19,027	19,978	20,977	22,026	23,127	24,284
Ellington Road Station		2010																		
Instrumentation and Controls	\$ 28,398	2010	25	SL		2,161	2,269	2,382	2,502	2,627	2,758	2,896	3,041	3,193	3,352	3,520	3,696	3,881	4,075	4,279
Pumps	\$ 38,560	2010	15	SL		4,090	4,295	4,510	4,735	4,972	5,220	5,481	5,755	6,043	6,345	6,663	6,996	7,346	7,713	8,098
Precast Building/Roof	\$ 44,445	2010	20	SL		3,861	4,055	4,257	4,470	4,694	4,928	5,175	5,433	5,705	5,990	6,290	6,604	6,935	7,281	7,645
Valves	\$ 6,500	2010	15	SL		689	724	760	798	838	880	924	970	1,019	1,070	1,123	1,179	1,238	1,300	1,365
Generator	\$ 38,000	2010	30	SL		2,635	2,767	2,905	3,051	3,203	3,363	3,531	3,708	3,893	4,088	4,292	4,507	4,732	4,969	5,218
Fence/Paving	\$ 9,470	2010	20	SL		823	864	907	953	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,478	1,552	1,629
Pleasant Valley Station		2005																		
Instrumentation	\$ 30,500	2005	25	SL		3,382	3,551	3,729	3,915	4,111	4,316	4,532	4,759	4,997	5,247	5,509	5,784	6,074	6,377	6,696
Pumps	\$ 41,000	2005	15	SL		7,730	8,117	8,522	8,949	9,396	9,866	10,359	10,877	11,421	11,992	12,591	13,221	13,882	14,576	15,305
Valves	\$ 4,000	2005	15	SL		754	792	831	873	917	962	1,011	1,061	1,114	1,170	1,228	1,290	1,354	1,422	1,493

EQUIPMENT REPLACEMENT AND MAINTENANCE SCHEDULE

Asset	Original Cost	Year Upgraded	Useful Life	Method	Amortization By Fiscal Year															
					2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Generator	\$ 18,000	2005	30	SL		1,748	1,836	1,927	2,024	2,125	2,231	2,343	2,460	2,583	2,712	2,848	2,990	3,139	3,296	3,461
Building and roof	\$ 20,455	2005	20	SL		2,769	2,908	3,053	3,206	3,366	3,534	3,711	3,897	4,091	4,296	4,511	4,736	4,973	5,222	5,483
Fence/Paving	\$ 5,000	2005	20	SL		677	711	746	784	823	864	907	952	1,000	1,050	1,103	1,158	1,216	1,276	1,340
Quarry Brook Station		2006																		
Instrumentation	\$ 17,303	2006	25	SL		1,388	1,458	1,531	1,607	1,688	1,772	1,861	1,954	2,051	2,154	2,262	2,375	2,493	2,618	2,749
Pumps	\$ 12,000	2006	15	SL		1,983	2,083	2,187	2,296	2,411	2,531	2,658	2,791	2,930	3,077	3,231	3,392	3,562	3,740	3,927
Valves	\$ 4,000	2006	15	SL		661	694	729	765	804	844	886	930	977	1,026	1,077	1,131	1,187	1,247	1,309
Building and Roof	\$ 34,915	2006	20	SL		4,293	4,508	4,733	4,970	5,218	5,479	5,753	6,041	6,343	6,660	6,993	7,343	7,710	8,095	8,500
Emergency Generator	\$ 17,250	2006	30	SL		1,562	1,640	1,722	1,808	1,899	1,994	2,093	2,198	2,308	2,423	2,544	2,672	2,805	2,946	3,093
Fence/Paving	\$ 8,845	2006	20	SL		4,639	4,871	5,114	5,370	5,638	5,920	6,216	6,527	6,854	7,196	7,556	7,934	8,331	8,747	9,184
Rye Street Station		2012																		
HVAC	\$ 14,000	2012	25	SL			993	1043	1095	1150	1207	1268	1331	1398	1468	1541	1618	1699	1784	1873
Misc. Metals Materials	\$ 16,000	2012	30	SL			1041	1093	1148	1205	1265	1328	1395	1465	1538	1615	1695	1780	1869	1963
Control panel, Instrumentation	\$ 16,316	2012	25	SL			1158	1216	1276	1340	1407	1478	1551	1629	1710	1796	1886	1980	2079	2183
Emergency Generator	\$ 38,800	2012	30	SL			2524	2650	2783	2922	3068	3221	3382	3552	3729	3916	4111	4317	4533	4759
Check Valves and Plug Valves	\$ 8,609	2012	15	SL			829	871	914	960	1008	1059	1111	1167	1225	1287	1351	1419	1489	1564
Pump Motor	\$ 4,573	2012	15	SL			441	463	486	510	536	562	590	620	651	683	718	754	791	831
Pump Motor	\$ 4,573	2012	15	SL			441	463	486	510	536	562	590	620	651	683	718	754	791	831
Pump #1	\$ 13,717	2012	15	SL			1322	1388	1457	1530	1606	1687	1771	1860	1953	2050	2153	2260	2373	2492
Pump #2	\$ 13,717	2012	15	SL			1322	1388	1457	1530	1606	1687	1771	1860	1953	2050	2153	2260	2373	2492
Paving and Fence	\$ 23,000	2012	20	SL			1846	1938	2035	2136	2243	2355	2473	2597	2727	2863	3006	3157	3314	3480
Precast Building/Roof	\$ 50,000	2012	20	SL			4012	4213	4423	4645	4877	5121	5377	5645	5928	6224	6535	6862	7205	7565
Route 5 Station		2012																		
Control Panel	\$ 19,360	2012	25	SL			1,374	1442	1514	1590	1670	1753	1841	1933	2029	2131	2238	2349	2467	2590
HVAC	\$ 16,000	2012	25	SL			1,135	1192	1252	1314	1380	1449	1521	1597	1677	1761	1849	1942	2039	2141
Miscellaneous Equipment	\$ 13,000	2012	30	SL			846	888	932	979	1028	1079	1133	1190	1249	1312	1377	1446	1519	1595
Motor #1	\$ 3,784	2012	15	SL			365	383	402	422	443	465	489	513	539	566	594	624	655	687
Motor #2	\$ 3,784	2012	15	SL			365	383	402	422	443	465	489	513	539	566	594	624	655	687
Pump #1	\$ 11,351	2012	15	SL			1,094	1148	1206	1266	1329	1396	1466	1539	1616	1697	1781	1870	1964	2062
Pump #2	\$ 11,351	2012	15	SL			1,094	1148	1206	1266	1329	1396	1466	1539	1616	1697	1781	1870	1964	2062
Emergency Generator	\$ 39,800	2012	30	SL			2,589	2718	2854	2997	3147	3304	3470	3643	3825	4016	4217	4428	4650	4882
Check Valves and Plug Valves	\$ 9,525	2012	15	SL			918	964	1012	1062	1115	1171	1230	1291	1356	1424	1495	1570	1648	1730
Precast Building/Roof	\$ 45,000	2012	20	SL			3,611	3791	3981	4180	4389	4609	4839	5081	5335	5602	5882	6176	6485	6809
Scantic Meadow 1		2006																		
Instrumentation	\$ 17,303	2006	25	SL		1,388	1,458	1,531	1,607	1,688	1,772	1,861	1,954	2,051	2,154	2,262	2,375	2,493	2,618	2,749
Pumps	\$ 12,000	2006	15	SL		1,983	2,083	2,187	2,296	2,411	2,531	2,658	2,791	2,930	3,077	3,231	3,392	3,562	3,740	3,927
Valves	\$ 4,000	2006	15	SL		661	694	729	765	804	844	886	930	977	1,026	1,077	1,131	1,187	1,247	1,309
Generator	\$ 17,250	2006	30	SL		3,162	3,320	3,486	3,660	3,843	4,035	4,237	4,449	4,671	4,905	5,150	5,408	5,678	5,962	6,260
Fence and Paving	\$ 8,255	2006	20	SL		1,088	1,142	1,199	1,259	1,322	1,388	1,457	1,530	1,607	1,687	1,772	1,860	1,953	2,051	2,153
Scanti Meadow II		2006																		
Instrumentation	\$ 17,303	2006	25	SL		1,388	1,458	1,531	1,607	1,688	1,772	1,861	1,954	2,051	2,154	2,262	2,375	2,493	2,618	2,749
Pumps	\$ 12,000	2006	15	SL		1,983	2,083	2,187	2,296	2,411	2,531	2,658	2,791	2,930	3,077	3,231	3,392	3,562	3,740	3,927
Valves	\$ 4,000	2006	15	SL		661	694	729	765	804	844	886	930	977	1,026	1,077	1,131	1,187	1,247	1,309
Generator	\$ 17,250	2006	30	SL		3,162	3,320	3,486	3,660	3,843	4,035	4,237	4,449	4,671	4,905	5,150	5,408	5,678	5,962	6,260
Fence and Paving	\$ 8,255	2006	20	SL		1,088	1,142	1,199	1,259	1,322	1,388	1,457	1,530	1,607	1,687	1,772	1,860	1,953	2,051	2,153
Portable Pumps																				
Godwin 6 inch pump		2005																		
Portable Generators																				
Onan 45KW																				

TOWN OF SOUTH WINDSOR
WATER POLLUTION CONTROL

EQUIPMENT REPLACEMENT AND MAINTENANCE SCHEDULE

					Amortization By Fiscal Year															
Asset	Original	Year	Useful	Method	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Cost	Upgraded	Life																	
Vehicles																				
6080 Explorer	\$ 25,000	2009	15	SL		\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907	\$1,907
6081 Ford F-250 Util.	\$ 36,000	1995	15	SL		\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747	\$2,747
6082 Ford F-450/CCTV	\$ 168,000	2014	15	SL		\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818	\$12,818
6083 Ford F-450 Util.	\$ 49,000	2005	15	SL		\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739	\$3,739
6084 Ford LTS 9000 Tanker	\$ 125,000	1995	15	SL		\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537	\$9,537
6085 Sterling L9500 Sewer Vac	\$ 245,000	2007	15	SL		\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693	\$18,693
COLLECTION SYSTEM																				
MAINTENANCE																				
Chapel Road,Pleasant Valley Sewer Replacement/ Manhole Rehab																				
Phase I	\$ 791,000				\$791,000															
Phase II	\$ 780,000					\$171,581	\$180,160	\$189,168	\$198,626	\$208,558										
Phase III	\$ 657,000					\$88,032	\$92,434	\$97,055	\$101,908	\$107,003	\$112,354	\$117,971	\$123,870	\$130,063						
Clark St. PS Force main Phase II Imprvmnts	\$ 2,390,000													\$1,601,000	\$1,681,000					
Clark St Station Forcemain Line Existing force main Phase III	\$ 1,420,000																	\$1,157,000	\$1,214,000	
Additional Sanitary Sewer Evaluation Tasks	\$ 60,000								\$63,000											
SSES Part 1 Truss Pipe Repair	\$ 220,000								\$231,000											
SSES Part 2 Rehab I/I and Structural	\$ 1,080,000									\$110,250	\$115,760	\$121,550	\$127,630	\$134,010	\$140,710	\$147,750	\$155,130	\$162,890	\$171,030	
Sewer Manhole RehabGrade 4 Defects	\$ 85,000									\$93,713										
Televise Remaining Concrete Gravity Mains						\$2,561	\$2,689													
Re-televise all Grade 1 and Grade 2 Defects						\$276	\$290	\$304	\$320	\$335	\$352	\$370	\$388	\$408	\$428	\$450	\$472	\$496	\$520	\$546
Vegetation Management									\$103,053	\$317,000	\$268,625	\$79,125	\$50,250	\$45,626	\$46,875	\$48,141	\$49,440	\$50,775	\$52,146	\$53,554
GRAND TOTAL					\$791,000	1,122,934	1,232,357	1,287,272	1,641,756	1,615,228	1,374,723	1,439,582	1,507,684	3,180,187	3,198,700	1,589,710	1,665,308	2,901,698	3,042,049	1,735,990

Projected Equipment Replacement Schedule

