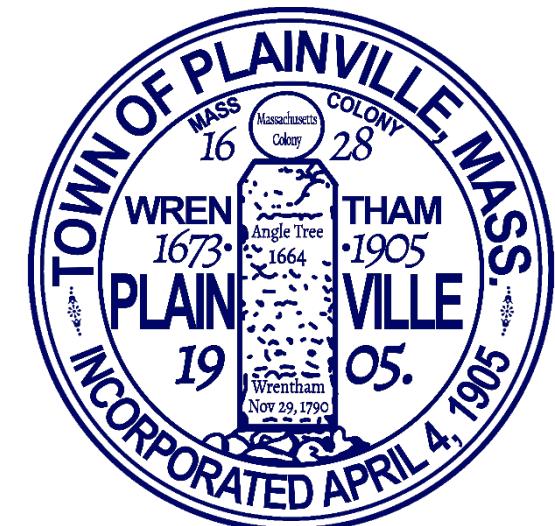


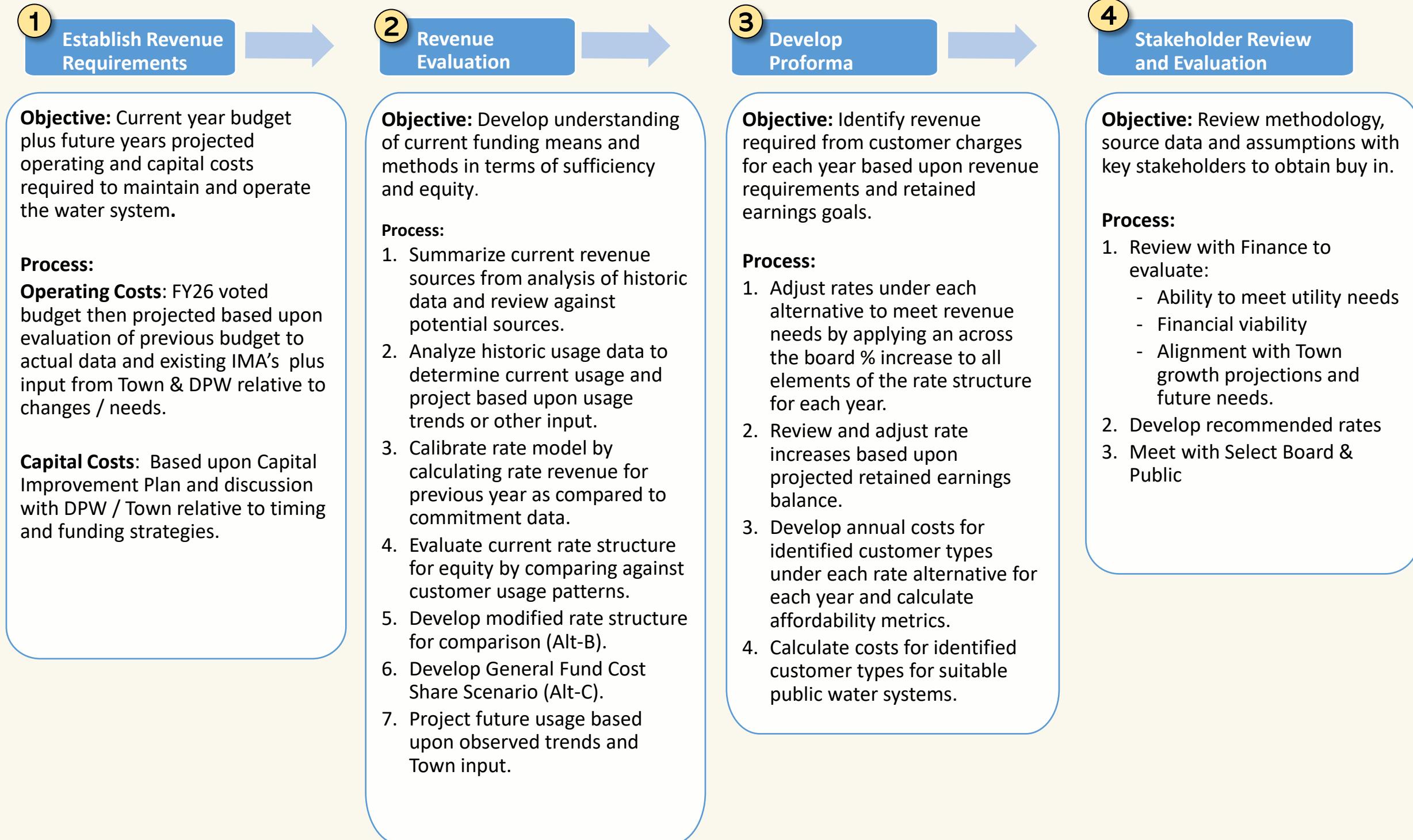
Town of Plainville FY26 Water and Sewer Rate Recommendation



June 23, 2025

DRAFT

RATE EVALUATION PROCESS



1. ESTABLISH REVENUE REQUIREMENTS: OPERATING EXPENSES

WATER ENTERPRISE FUND

9%

HISTORIC / PROJECTED EXPENSES

(1)

(2)

(3)

Operating Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	USE
Personnel Services	455,350	476,350	476,350	497,786	520,186	543,594	568,056	4.5%
Purchase of Services	540,527	580,250	580,250	623,769	756,877	1,044,926	1,123,295	7.5%
North Attleboro Treatment	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Supplies	107,527	107,100	107,100	110,849	131,119	135,708	140,458	3.5%
Other Charges and Expenses	3,230	3,230	30,230	31,288	32,383	33,517	34,690	3.5%
Subtotal	1,306,635	1,366,930	1,393,930	1,463,691	1,640,565	1,957,745	2,066,499	
Indirect Expenses	338,106	368,185	428,346	449,763	472,251	495,864	520,657	5.0%
Total	1,644,741	1,735,115	1,822,276	1,913,454	2,112,817	2,453,609	2,587,156	

Capital Expenses

(4)

Debt - Existing	1,037,532	1,253,945	1,478,158	1,040,098	619,719	614,219	612,844
Debt - CIP		-	-	1,456,451	1,455,151	1,453,852	1,452,552
Capital Outlay	432,487	-	-	163,225	897,622	-	-
Subtotal	1,470,019	1,253,945	1,478,158	2,659,774	2,972,492	2,068,070	2,065,396
Total	3,114,759	2,989,060	3,300,434	4,573,228	5,085,309	4,521,679	4,652,552

Delta Previous

▲ 19.6%

▼ 4.0%

▲ 10.4%

▲ 38.6%

▲ 11.2%

▼ 11.1%

▲ 2.9%

Notes:

1. Annual allocated (budget value) from expenditure ledger reports
2. Values for FY2026 on based on approved budget

USE: Used to project values from FY2027 to FY2030

Notes:

3. Growth factor assumed for FY2027 forward
4. Existing Debt taken from Plainville master debt schedule

1. ESTABLISH REVENUE REQUIREMENTS: **CAPITAL EXPENSES –Water Enterprise Fund**

Capital Improvement Planner

1	2	3	4								
Project Name	System Element	Procurement	Est. Cost	Cost Source	Contingency	Funding	Term	CIP Year	Start FY	End FY	Adj. Cost
Messenger Street Booster Station Rehabilitation	Distribution	Construction	\$500,000	Current CIP		Debt - CP	10	2029	2030	2039	\$670,048
East Bacon Street Water Main Replacement-Design	Distribution	Design	\$300,000	Current CIP		Debt - CP	5	2030	2030	2034	\$382,884
<i>East Bacon Street Water Tank Cleaning</i>	Storage	Other	\$220,000	Current CIP		R.E.	1	2028	2028	2028	\$267,411
Ford Explorer Replacement	Enterprise	Vehicle	\$70,000	Current CIP		R.E.	1	2028	2028	2028	\$85,085
Everett St Pump Station Rehabilitation	Enterprise	Construction	\$1,000,000	Current CIP		Debt - CP	10	2029	2030	2039	\$1,340,096
Everett St Pump Station Rehabilitation-Design	Enterprise	Design	\$250,000	Current CIP		Debt - CP	5		2027	2031	\$289,406
Lead Service Line Material Type Investigation	Enterprise	Study/Eval	\$750,000	Current CIP		Debt - CP	3	2027	2027	2029	\$868,219
East Bacon Street Water Main Replacement	Enterprise	Construction	\$1,850,000	Current CIP		Debt - CP	20	2031	2032	2051	\$2,733,293
Sharlene Water Tank Cleaning	Storage	Other	\$220,000	Current CIP		R.E.	1	2028	2028	2028	\$267,411
South St Water Main Sharlene La to Wrentham Line	Distribution	Design	\$300,000	Current CIP		Debt - CP	5	2030	2030	2034	\$402,029
Walnut Hill Pump Upgrade	Distribution	Construction	\$175,000	Current CIP		R.E.	1	2028	2028	2028	\$212,714
Maple Street Pump Station Fire Pump-Design	Distribution	Design	\$150,000	Current CIP		Debt - CP	5	2030	2030	2034	\$201,014
Maple Street Pump Station Fire Pump-Construction	Distribution	Construction	\$600,000	Current CIP		Debt - CP	10	2031	2032	2041	\$886,473
2016 Ford Mini Van Transit	Enterprise	Vehicle	\$96,000	Current CIP		R.E.	1	2027	2027	2027	\$111,132
West Bacon Street Water Main Replacement	Distribution	Construction	\$2,800,000	Current CIP		Debt - CP	20	2030	2031	2050	\$3,939,881
Replace 2016 Transit Connect	Enterprise	Vehicle	\$65,000	Current CIP		R.E.	1	2028	2028	2028	\$65,000
Messenger Street Booster Station Rehab-Design	Distribution	Design	\$100,000	Current CIP		Debt - CP	1	2028	2028	2028	\$121,551
Walnut Hill Pump Upgrade-Design	Distribution	Design	\$45,000	Current CIP		R.E.	1	2027	2027	2027	\$52,093
West Bacon Street Water Main Replacement-Design	Distribution	Design	\$420,000	Current CIP		Debt - CP	5	2029	2029	2033	\$536,038
South St Water Main Sharlene La to Wrentham Line	Distribution	Construction	\$2,000,000	Current CIP		Debt - CP	20	2031	2032	2051	\$2,954,911
South St Water Main Everett to Sharlene La-Const.	Distribution	Construction	\$3,000,000	Current CIP		Debt - CP	20	2027	2028	2047	\$3,646,519
TOTAL			\$14,911,000								\$20,033,208

Notes:

1. Projects from existing CIP.
2. Nature of item or element being procured.

Notes:

3. Cost from CIP.
4. Start FY is first year of debt service, assume work occurs in CIP year.

2. REVENUE EVALUATION: SUMMARY OF EXISTING SOURCES

Water Rates

PROFORMA - ALTA EXISTING RATE STRUCTURE

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
	1	Rate Increase	10.0%	8.0%	6.0%	6.0%	6.0%
User Charges	2,360,557	3,242,718	3,578,123	3,904,602	4,207,894	4,539,615	4,900,671
LP&PY	289,739						
Other Revenue	31,406	25,000	25,000	25,000	25,000	25,000	25,000
System Dev. Charges	4,965	5,000	299,003	306,459	312,141	324,041	344,836
Subtotal	2,686,666	3,272,718	3,902,125	4,236,061	4,545,035	4,888,657	5,270,507
Transfers In	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
R.E. Strategic	-	-	-	-	-	-	-
Other - ARPA	-	400,000	-	-	-	-	-
Other	-	-	-	-	-	-	-
Subtotal	-	400,000	-	-	-	-	-
Total Water Revenues	2,686,666	3,672,718	3,902,125	4,236,061	4,545,035	4,888,657	5,270,507
Net Revenue	238,556	922,020	855,054	83,708	619,477	633,788	889,658
Retained Earnings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Begin Year	590,463	856,600	1,095,156	2,017,176	2,709,005	1,895,091	2,514,568
Net Revenue	234,285	238,556	922,020	855,054	83,708	619,477	633,788
Transfer Out - Capital Exp.	(432,487)	-	-	(163,225)	(897,622)	-	-
Transfer Out - Strategic	-	-	-	-	-	-	-
Transfer IN	464,339	-	-	-	-	-	-
End Year	856,600	1,095,156	2,017,176	2,709,005	1,895,091	2,514,568	3,148,356
R.E. as % of Budget	32%	37%	61%	61%	45%	56%	68%

Notes:

- Descriptive categories used to streamline analysis by grouping revenue by type.
- Proposed rate increase percentage each Fiscal Year to meet revenue target
- 95% of Annual Revenue comes from user charges
- Net Revenue gain or loss per year
- Retained Earnings goal starting point set at 25% of operating budget

3. PROFORMA: Proposed Rate

Water

ALT A - EXISTING STRUCTURE			Rate Increase			10.0%	8.0%	6.0%	6.0%	6.0%
Description	Units	Rate Factor	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Capital Charge	Annual / Account	N/A	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00
Tier 1	0-24K GAL /QTR	1.0	\$8.07	\$8.71	\$8.71	\$9.58	\$10.35	\$10.97	\$11.63	\$12.32
Tier 2	24-32K GAL /QTR	1.4	\$9.68	\$10.45	\$12.00	\$13.20	\$14.26	\$15.11	\$16.02	\$16.98
Tier 3	32-40K GAL /QTR	1.7	\$9.68	\$10.45	\$15.24	\$16.76	\$18.11	\$19.19	\$20.34	\$21.56
Tier 4	>40K GAL /QTR	2.2	\$9.68	\$10.45	\$19.00	\$20.90	\$22.57	\$23.93	\$25.36	\$26.88
Fire Suppression 1 in	Annual / Account		\$102.60	\$102.60	\$102.60	\$112.86	\$121.89	\$129.20	\$136.95	\$145.17
Fire Suppression 1.5 in	Annual / Account		\$206.28	\$206.28	\$206.28	\$226.91	\$245.06	\$259.76	\$275.35	\$291.87
Fire Suppression 2 in	Annual / Account		\$329.40	\$329.40	\$329.40	\$362.34	\$391.33	\$414.81	\$439.70	\$466.08
Fire Suppression 4 in	Annual / Account		\$1,030.32	\$1,030.32	\$1,030.32	\$1,133.35	\$1,224.02	\$1,297.46	\$1,375.31	\$1,457.83
Fire Suppression 6 in	Annual / Account		\$2,060.64	\$2,060.64	\$2,060.64	\$2,266.70	\$2,448.04	\$2,594.92	\$2,750.62	\$2,915.66
Fire Suppression 8 in	Annual / Account		\$3,297.24	\$3,297.24	\$3,297.24	\$3,626.96	\$3,917.12	\$4,152.15	\$4,401.28	\$4,665.35

NOTE:

Capital Charge remains unchanged FY26-30; only tiered rates increase by the percentage above each fiscal year.

4. CUSTOMER IMPACTS-Water

2

Residential customers

	Meter	1	Size	Usage	Annual Cost Comparison										5-Year Total
					FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30			
i) Residential- Low usage			5/8"	4,000	ALT A	\$369	\$379	\$379	\$393	\$406	\$415	\$426	\$437		\$2,457
ii) Residential - Typical usage			5/8"	12,000	ALT A	\$627	\$658	\$658	\$700	\$737	\$766	\$798	\$832		\$4,491
iii) Residential - High Usage			5/8"	16,000	ALT A	\$756	\$797	\$797	\$853	\$902	\$942	\$984	\$1,029		\$5,508

Notes:

1. Usage based upon quarterly billing period, annual costs based upon 4X value shown.
2. 5-Year total provided to provide convenient method for comparing alternatives.

4. CUSTOMER IMPACTS-Water

1

2

Non-residential customers	Annual Cost Comparison											5-Year Total
	Meter Size	Usage	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30		
STOP AND SHOP	2"	314,800	ALT A	\$36,653	\$39,549	\$70,682	\$77,726	\$83,925	\$88,947	\$94,269	\$99,911	\$515,460
THERMO FISHER	4"	211,700	ALT A	\$24,677	\$26,620	\$47,175	\$51,869	\$55,999	\$59,345	\$62,891	\$66,650	\$343,930

Notes:

1. Usage based upon monthly billing period, annual costs based upon 12X value shown.
2. 5-Year total provided to provide convenient method for comparing alternatives.

1. ESTABLISH REVENUE REQUIREMENTS: OPERATING EXPENSES

SEWER ENTERPRISE FUND

HISTORIC / PROJECTED EXPENSES

(3)

Operating Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	USE
Personnel Services	278,122	272,950	272,950	285,233	298,068	311,481	325,498	4.5%
Purchase of Services	88,840	88,640	88,640	91,742	94,953	98,277	101,716	3.5%
N. Attleboro Treatment	530,000	625,000	625,000	646,875	669,516	692,949	717,202	3.5%
Supplies	12,238	12,200	12,200	12,627	13,069	13,526	14,000	3.5%
Other Charges and Expenses	1,800	35,900	28,800	29,808	30,851	31,931	33,049	3.5%
Subtotal	911,000	1,034,690	1,027,590	1,066,285	1,106,457	1,148,164	1,191,465	
Indirect Expenses	219,207	205,725	224,967	236,215	248,026	260,427	273,449	5.0%
Total	1,130,207	1,240,415	1,252,557	1,302,501	1,354,484	1,408,592	1,464,914	
Capital Expenses								
Debt - Existing	552,749	308,593	305,029	247,165	235,976	229,999	223,361	
Debt - CIP			-	28,435	277,480	495,377	738,849	
Capital Outlay		-	-	-	-	145,200	145,200	
Subtotal	552,749	308,593	305,029	275,600	513,456	870,576	1,107,409	
Total	1,682,956	1,549,008	1,557,586	1,578,101	1,867,940	2,279,167	2,572,323	
Delta Previous	▲ 19.9%	▼ 8.0%	▲ 0.6%	▲ 1.3%	▲ 18.4%	▲ 22.0%	▲ 12.9%	

Notes:

1. Annual allocated (budget value) from expenditure ledger reports
2. Values for FY2026 on based on approved budget

USE: Used to project values from FY2027 to FY2030

Notes:

3. Growth factor assumed for FY2027 forward
4. Existing Debt taken from Plainville master debt schedule

1. ESTABLISH REVENUE REQUIREMENTS: **CAPITAL EXPENSES**-Sewer Enterprise

Fund

Capital Improvement Planner

Project Name	①	System Element	Procurement	Est. Cost	Funding	Term	CIP Year	Start FY	Adj. Cost
I/I - Downtown Area - A-Phase I: N. Side Of East Bacon St		Collection	Construction	\$700,000	Debt - CP	5	2028	2029	\$770,000
I/I - Downtown Area -B - Phase I: S. Side Of East Bacon St		Collection	Design & Const.	\$1,000,000	Debt - CP	5	2029	2030	\$1,100,000
I/I - Downtown Area - A-Phase I: N. Side Of East Bacon St-Design		Enterprise	Design	\$110,000	Debt - CP	5	2027	2027	\$121,000
I/I - West Bacon St Area: West Bacon St Area-Design		Collection	Design	\$120,000	Debt - CP	5	2027	2028	\$132,000
I/I - West Bacon St Area: West Bacon St Area		Collection	Construction	\$750,000	Debt - CP	5	2027	2028	\$825,000
I/I - Downtown Area -B - Phase I: S. Side Of East Bacon St-Desig		Collection	Design	\$175,000	Debt - CP	5	2028	2029	\$192,500
I/I - Washington Street Sewer Lining-Design		Collection	Design	\$100,000	Debt - CP	5	2027	2028	\$110,000
I/I - Washington Street Sewer Lining		Collection	Construction	\$660,000	Debt - CP	5	2028	2029	\$726,000
TOTAL				\$3,615,000					\$3,976,500

Notes:

1. Projects from latest, updated CIP.
2. Nature of item or element being procured. Note. Model assumes 100% debt funded.
3. Cost from CIP
4. I/I Projects are on the boundary of debt vs. retained earnings funding, shown as individual 5 - year bonds.
5. Start FY is first year of debt service, assume work occurs in CIP year.

2. REVENUE EVALUATION: SUMMARY OF EXISTING SOURCES

Sewer Rates

PROFORMA - ALTA EXISTING RATE STRUCTURE

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
	1	Rate Increase	3.0%	3.0%	3.0%	3.0%	3.0%
User Charges	1,496,190	1,704,405	1,801,708	1,905,896	2,018,537	2,138,588	2,265,956
LP&PY	37,240						
Other Revenue	20,879	25,000	25,000	25,000	25,000	25,000	25,000
System Dev. Charges	16,860	51,240	109,120	111,370	115,291	120,290	126,968
Subtotal	1,571,169	1,780,645	1,935,827	2,042,265	2,158,828	2,283,879	2,417,924
Transfers In	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
R.E. Strategic	-	-	-	-	-	-	-
Other - ARPA	-	-	-	-	-	-	-
Other							
Subtotal	-						
Total Sewer Revenues	1,571,169	1,780,645	1,935,827	2,042,265	2,158,828	2,283,879	2,417,924
Net Revenue	(56,975)	269,876	416,440	502,984	330,350	190,038	31,615
Retained Earnings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Begin Year	500,932	624,573	567,598	837,474	1,253,915	1,756,899	1,942,049
Net Revenue	36,895	(56,975)	269,876	416,440	502,984	330,350	190,038
Transfer Out - Capital Exp.	-	-	-	-	-	(145,200)	(145,200)
Transfer Out - Strategic							
Transfer IN	86,746						
End Year	624,573	567,598	837,474	1,253,915	1,756,899	1,942,049	1,986,887
R.E. as % of Budget	37%	37%	54%	79%	94%	91%	82%

Notes:

1. Descriptive categories used to streamline analysis by grouping revenue by type.
2. Rate increase per Fiscal Year to meet revenue target
3. 95% of Annual Revenue comes from user charges
4. Net Revenue gain or loss per year
5. Retained Earnings goal starting point set at 25% of operating budget

3. PROFORMA: Proposed Rate

Sewer

ALT A - EXISTING STRUCTURE			Rate Increase		3.0%	3.0%	3.0%	3.0%	3.0%
Description	Units	Rate Factor	FY23	FY25	FY26	FY27	FY28	FY29	FY30
Capital Charge	Each	N/A	\$115.00	\$115.00	\$115.00	\$115.00	\$115.00	\$115.00	\$115.00
Tier 1	0-24K GAL /QTR	1.0	\$7.87	\$8.64	\$8.90	\$9.17	\$9.44	\$9.72	\$10.02
Tier 2	>24K GAL /QTR	1.2	\$9.45	\$10.37	\$10.68	\$11.00	\$11.33	\$11.67	\$12.02
Tier 3			\$9.45	\$10.37	\$10.68	\$11.00	\$11.33	\$11.67	\$12.02
Tier 4			\$9.45	\$10.37	\$10.68	\$11.00	\$11.33	\$11.67	\$12.02

NOTE:

Capital Charge remains unchanged FY26-30; only tiered rates increase by the percentage above each fiscal year.

4. CUSTOMER IMPACTS-Sewer

2

Residential customers

1

Annual Cost Comparison

5-Year

	Meter Size	USAGE	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	Total
i) Residential- Low usage	5/8	3,400	ALT A	\$222	\$226	\$233	\$233	\$237	\$243	\$249	\$255
ii) Residential - Typical usage	5/8	10,200	ALT A	\$436	\$448	\$468	\$468	\$477	\$489	\$501	\$514
iii) Residential - High Usage	5/8	13,600	ALT A	\$543	\$558	\$585	\$585	\$597	\$612	\$627	\$643

Notes:

1. Usage based upon quarterly billing period; residential sewer billed at 85% of metered water use, annual costs based upon 4X value shown.
2. 5-Year total provided to provide convenient method for comparing alternatives.

4. CUSTOMER IMPACTS-Sewer

1

2

Non-residential customers

Annual Cost Comparison

5-Year

	Meter Size	Usage	Annual Cost Comparison						5-Year			
			FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30		
										Total		
109 TAUNTON ST - STOP AND SHOP	2"	314,800	ALT A	\$35,662	\$36,903	\$39,123	\$40,293	\$41,498	\$42,740	\$44,018	\$45,336	\$253,007

Thermo Fisher	4"	211,700	ALT A	\$23,970	\$24,804	\$26,293	\$27,078	\$27,887	\$28,720	\$29,578	\$30,462	\$170,019
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Notes:

1. Usage based upon 7/1/22 monthly billing period; commercial sewer billed at 100% of metered water use, annual costs based upon 12X value shown.
2. 5-Year total provided to provide convenient method for comparing alternatives.

4. CUSTOMER IMPACTS- Residential Combined Water and Sewer

Water & Sewer Combined Annual Cost - Alternative A (Current Rate Structure)

Utility	FY25	FY26	FY27	FY28	FY29	FY30
i) Residential- Low usage						
Water	\$379	\$393	\$406	\$415	\$426	\$437
Sewer	\$233	\$236	\$240	\$243	\$247	\$251
Total	\$612	\$629	\$645	\$659	\$673	\$688
		2.9%	2.5%	2.1%	2.2%	2.2%
ii) Residential - Typical usage						
Water	\$658	\$700	\$737	\$766	\$798	\$832
Sewer	\$468	\$478	\$489	\$500	\$512	\$524
Total	\$1,126	\$1,178	\$1,226	\$1,267	\$1,310	\$1,355
		4.7%	4.0%	3.3%	3.4%	3.5%
iii) Residential - High Usage						
Water	\$797	\$853	\$902	\$942	\$984	\$1,029
Sewer	\$585	\$599	\$614	\$629	\$644	\$660
Total	\$1,382	\$1,452	\$1,516	\$1,571	\$1,628	\$1,689
		5.1%	4.4%	3.6%	3.7%	3.7%

1

Notes:

1. Percentage indicates incremental increase over the previous fiscal year.

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