



## Allendale Charter Township

Water Cost of Service Study

December 9, 2025



Submitted Respectfully by:

Dawn Lund, Vice President  
Utility Financial Solutions, LLC  
[dlund@ufsweb.com](mailto:dlund@ufsweb.com)  
(231) 218-9664



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December 9, 2025

Mr. Chad Doornbos  
Superintendent of Public Utilities  
Allendale Charter Township  
6676 Lake Michigan Drive  
Allendale, MI 49401

Dear Mr. Doornbos,

We are pleased to present this executive summary report for a cost of service, financial projection and rate design study completed for the Allendale Charter Township Water Department. This report was prepared to provide the utility with a comprehensive examination of its existing financials by an outside party.

The specific purposes of this long-term financial projection and rate study are:

- 1) Determine the water utility's revenue requirements for 2026
- 2) Project rate adjustments needed to meet targeted revenue requirements
- 3) Determine the cost to serve retail customers
- 4) Develop retail rates

This report includes results of the cost of service, financial projection, and identifies future rate adjustments for the water operation. Specific findings included in this report are:

- 1) Rate adjustments that are based on the utility's ability to work toward three factors listed below:
  - Debt Coverage Ratio
  - Minimum Cash Reserves
  - Optimal Operating Income
- 2) Rate adjustments are designed to work toward cost of service results.

This report is intended for information and use by management and the Board of Directors for purposes stated above and is not intended to be used by anyone except the specified parties.

Sincerely,

*Dawn Lund*

Utility Financial Solutions, LLC  
Dawn Lund, Vice-President

## UTILITY REVENUE REQUIREMENTS FOR 2026-2030

To determine revenue requirements, the revenues and expenses for Fiscal Year 2024 and Budget 2026 were analyzed, with adjustments made to reflect projected operating characteristics. The table below summarizes the significant assumptions used in the projection. *The projected financial statements are for cost of service purposes only.*

	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>Growth</b>	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Inflation</b>	2.90%	2.90%	2.90%	2.90%	2.90%
<b>Interest Income</b>	2.0%	1.5%	1.5%	1.5%	1.5%
<b>Water Rate Increase</b>	-6.94%	2.86%	2.86%	2.86%	2.86%

Table 2 is the projected financial statement for the water operation from 2026-2030 without any rate changes; with 2026 being the test year. Adjusted operating income is projected at \$667,484 in 2026 and \$236,655 in 2030. The cash balance is projected at \$1.6 million in 2026 and \$3.0 million in 2030 with the current capital improvement program. The current debt drops off in 2027.

**Table 2 – Financial Projection Summary (Without Rate Adjustments)**

Fiscal Year	Projected Rate Adjustments	Projected Revenues	Projected Expenses	Adjusted Operating Income	Operating Cash Balance	Capital Improvements	Bond Issues	Debt Coverage Ratio
2026	0.0%	\$ 3,679,211	\$ 3,276,755	\$667,484	\$ 1,582,838	\$ 5,100,000	\$ -	6.50
2027	0.0%	3,679,211	3,436,124	508,115	2,010,042	470,000	-	7.04
2028	0.0%	3,679,211	3,520,682	423,557	2,965,049	20,000	-	n/a
2029	0.0%	3,679,211	3,600,642	343,597	3,855,028	20,000	-	n/a
2030	0.0%	3,679,211	3,707,583	236,655	3,046,718	1,650,000	-	n/a
<b>Targeted 2026</b>				<b>\$876,060</b>	<b>\$ 2,693,330</b>			<b>1.45</b>
<b>Targeted 2030</b>				<b>\$861,952</b>	<b>\$ 3,137,396</b>			<b>1.45</b>

Projected Operating Income does not meet the minimum targets throughout the projection period.

## PROJECTED CASH FLOW

Table 3 is the projected cash flow for 2026-2030, including projections of capital improvements as provided by the Utility. Changes in the capital improvement plan can greatly affect the cash balance and minimum cash reserve target. The cash balance for 2026 is projected at \$1.6 million and \$3.0 million in 2030.

**Table 3 - Projected Cash Flows (Without Rate Adjustments)**

<b>Projected Cash Flows</b>	<b>Projected 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>	<b>Projected 2029</b>	<b>Projected 2030</b>
Add Net Income	\$ 924,638	\$ 287,537	\$ 210,949	\$ 145,314	\$ 51,722
Add Back Depreciation Expense	672,240	756,634	764,058	764,664	789,968
Subtract Debt Principal	240,000	146,968	-	-	-
Add Bond Sale Proceeds	-	-	-	-	-
<b>Cash Available from Operations</b>	<b>\$ 1,356,878</b>	<b>\$ 897,204</b>	<b>\$ 975,008</b>	<b>\$ 909,979</b>	<b>\$ 841,690</b>
Estimated Annual Capital Additions	5,100,000	470,000	20,000	20,000	1,650,000
<b>Net Cash From Operations</b>	<b>\$ (3,743,122)</b>	<b>\$ 427,204</b>	<b>\$ 955,008</b>	<b>\$ 889,979</b>	<b>\$ (808,310)</b>
<b>Beginning Cash Balance</b>	5,325,960	1,582,838	2,010,042	2,965,049	3,855,028
<b>Ending Cash Balance</b>	<b>\$ 1,582,838</b>	<b>\$ 2,010,042</b>	<b>\$ 2,965,049</b>	<b>\$ 3,855,028</b>	<b>\$ 3,046,718</b>
<b>Total Cash Available</b>	<b>1,582,838</b>	<b>2,010,042</b>	<b>2,965,049</b>	<b>3,855,028</b>	<b>3,046,718</b>
<b>Targeted Minimum</b>	<b>2,693,330</b>	<b>2,722,885</b>	<b>2,742,304</b>	<b>3,067,766</b>	<b>3,137,396</b>

## DEVELOPMENT OF FINANCIAL TARGETS

When evaluating rates to charge customers, three factors must be considered:

1. Debt Coverage Ratio
2. Minimum Cash Reserves
3. Optimal Net Income

Each of these factors is discussed below:

**Debt Coverage Ratio** – Revenue bond requirements for debt coverage ratio are typically 1.25. The minimum targeted debt coverage ratio for prudent financial planning purposes is 1.45 for revenue bonds. Maintaining a 1.45 debt coverage ratio is good business practice and would help to achieve the following:

- Helps to ensure adequate funds are available to meet debt service payments in years when sales are low due to cold or wet summers or loss of a major customer(s).
- Obtain higher bond rating, if revenue bonds are sold in the future, to lower interest cost.

Table 4 is the projected debt coverage ratios. The current debt drops off in 2027

**Table 4 – Projected Debt Coverage Ratios (Without Rate Adjustments)**

<b>Debt Coverage Ratio</b>	<b>Projected 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>	<b>Projected 2029</b>	<b>Projected 2030</b>
Add Net Income	\$ 924,638	\$ 287,537	\$ 210,949	\$ 145,314	\$ 51,722
Add Depreciation Expense	672,240	756,634	764,058	764,664	789,968
Add Interest Expense	6,607	1,562	-	-	-
Cash Available for Debt Service	\$ 1,603,485	\$ 1,045,733	\$ 975,008	\$ 909,979	\$ 841,690
Debt Principal and Interest	\$ 246,607	\$ 148,530	\$ -	\$ -	\$ -
Projected Debt Coverage Ratio (Covenants)	6.50	7.04	n/a	n/a	n/a
<b>Minimum Debt Coverage Ratio</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>

**The current debt drops off in 2027.**

**Minimum Cash Reserve** - Table 5 is the minimum level of cash reserves required to help ensure timely replacement of assets and to provide financial stability of the water utility. The methodology used to establish this minimum is based on certain assumptions related to a percentage of operating expense, historical investment, capital improvements, and debt service to be kept in cash reserves. Minimum cash reserve attempts to quantify the minimum amount of cash the utility should keep in reserve and is considered at critical levels if cash approaches this minimum.

Actual cash reserves may vary substantially above the minimum and is dependent on the life cycle of assets that are currently in service. If a minimum cash reserve policy is established, and the utility’s cash balance falls below the established amount, it should require the Board to take action to rebuild cash. The typical action includes a rate increase or the consideration of a bond issuance. Based on these assumptions, the utility should maintain a minimum of approximately \$3.0 million in cash reserves.

**Table 5 – Minimum Cash Reserves**

	Percent Allocated	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Operation & Maintenance Less Depreciation Expense	24.7%	\$ 642,209	\$ 660,696	\$ 679,715	\$ 699,282	\$ 719,412
Historical Rate Base	1.5%	450,592	610,189	610,589	916,484	965,984
Current Portion of Debt Service Reserve	100%	148,530	-	-	-	-
Five Year Capital Improvements - Net of bond proceeds	20%	1,452,000	1,452,000	1,452,000	1,452,000	1,452,000
<b>Targeted Minimum Cash Reserve</b>		<b>\$ 2,693,330</b>	<b>\$ 2,722,885</b>	<b>\$ 2,742,304</b>	<b>\$ 3,067,766</b>	<b>\$ 3,137,396</b>
<b>Projected Cash Reserves</b>		<b>\$ 1,582,838</b>	<b>\$ 2,010,042</b>	<b>\$ 2,965,049</b>	<b>\$ 3,855,028</b>	<b>\$ 3,046,718</b>

**Operating income targets** - The optimal target for setting rates is the establishment of a target operating income to help ensure the following:

- 1) Funding of Interest Expense on the outstanding principal on debt. Interest expense is below the operating income line and needs to be recouped through the operating income balance.
- 2) Funding of the inflationary increase on the assets invested in the system. The inflation on the replacement of assets invested in the utility should be recouped through the Operating Income
- 3) Adequate rate of return on investment to help ensure current customers are paying their fair share of the use of the infrastructure and not deferring the charge to future generations.

As improvements are made to the system, the optimal operating income target will increase unless annual depreciation expense is greater than yearly capital improvements. The target established is about \$850,000 over the projection period and equates to approximately a 4.4% rate of return.

**Table 6 - Optimal Operating Income Targets Compared to Projected**

	Percent Allocated	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Effective Interest Expense	0.2%	\$ 6,607	\$ 1,562	\$ -	\$ -	\$ -
Contributed Capital Estimated	5.9%	553,377	537,863	522,349	506,835	491,321
Inflationary Increase on Assets	4.8%	316,076	331,840	320,476	308,133	370,631
<b>Target Operating Income</b>		<b>\$ 876,060</b>	<b>\$ 871,265</b>	<b>\$ 842,825</b>	<b>\$ 814,968</b>	<b>\$ 861,952</b>
<b>Projected Adjusted Operating Income</b>		<b>\$ 667,484</b>	<b>\$ 508,115</b>	<b>\$ 423,557</b>	<b>\$ 343,597</b>	<b>\$ 236,655</b>
<b>Rate of Return in %</b>		<b>4.4%</b>	<b>4.4%</b>	<b>4.4%</b>	<b>4.4%</b>	<b>4.5%</b>

**Operating income does not meet the targeted minimums throughout the projection period.**

## REVENUE FORECAST:

Sales were projected and adjusted for known or anticipated changes in customer usage and a growth for the projection period. Table 7 and 8 below projects the billed units and number of customers in 2026.

**TABLE 7 – PROJECTED BILLED UNITS**

Meter Size	Units Projected 2026
Total Usage	658,090

**TABLE 8 – PROJECTED NUMBER OF CUSTOMERS**

Customer Class	Projected 2026
5/8	1,273
3/4	1,771
1	379
1.5	264
2	121
3	22
4	9
6	6
8	1
<b>Total</b>	<b>3,846</b>

## SUMMARY OF FINANCIAL POSITION

### PROJECTED RATE TRACK

Increasing rates requires balancing the financial health of the utility with the financial impact on customers and cost of service results. Table 9 below shows proposed annual inflationary rate increases of 2.9% for 2026-2030 to help the utility remain financially healthy and meet or work toward financial targets. The rate track should be reviewed annually to ensure it is sufficient as changes in revenues, expenses and capital can impact the rate track.

**Table 9 – Financial Projection Summary (With Proposed Rate Adjustments)**

Fiscal Year	Projected Rate Adjustments	Projected Revenues	Projected Expenses	Adjusted Operating Income	Operating Cash Balance	Capital Improvements	Bond Issues	Debt Coverage Ratio
2026	2.9%	\$ 3,775,680	\$ 3,276,755	\$763,953	\$ 1,679,307	\$ 5,100,000	\$ -	6.89
2027	2.9%	3,874,947	3,436,124	703,850	2,303,693	470,000	-	8.37
2028	2.9%	3,977,092	3,520,682	721,438	3,560,986	20,000	-	n/a
2029	2.9%	4,082,199	3,600,642	746,585	4,862,892	20,000	-	n/a
2030	2.9%	4,190,355	3,707,583	747,799	4,580,843	1,650,000	-	n/a
<b>Targeted 2026</b>				<b>\$876,060</b>	<b>\$ 2,693,330</b>			<b>1.45</b>
<b>Targeted 2030</b>				<b>\$861,952</b>	<b>\$ 3,137,396</b>			<b>1.45</b>

Adjusted Operating Income stabilizes and move towards meeting targeted levels.

## COST OF SERVICE RESULTS

The purpose of a cost of service study is to allocate costs between flow (Commodity Costs) and customer service costs (Customer Costs). The cost of service study was based on recognized procedures from the American Water Works Association.

**Commodity Costs** are costs that tend to vary with the quantity of water used, as well as costs associated with purchasing, pumping and distributing water to customers. Commodity costs include water purchase/treatment costs plus pumping stations and transmission lines.

**Customer Costs** are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operation and maintenance expenses related to meters and services, meter reading costs, billing and collection costs. The customer costs were allocated on the basis of the relative cost of meters and services and the number of customers.

Table 10 compares the Utility’s current customer and commodity charges with the results of the cost of service analysis. The table shows that future rate increases should be placed on the fixed monthly customer charge and balance increases with the commodity rate, while monitoring impacts to customers.

**Table 10 – Comparison of Current Charges with Cost of Service Charges**

Meter Size	Current Total Quarterly Charges	Cost of Service Quarterly Meter Charges
5/8"	\$ 27.00	\$ 45.20
3/4"	\$ 38.00	\$ 63.48
1"	\$ 61.00	\$ 100.05
1.5"	\$ 125.00	\$ 191.49
2"	\$ 169.00	\$ 301.21
3"	\$ 268.00	\$ 557.22
4"	\$ 411.00	\$ 922.95
6"	\$ 525.00	\$ 1,837.28
8"	\$ 654.00	\$ 2,934.47

Meter size	Current Rate per 1000 Gallons	Cost of Service Average Cost per 1000 Gallons
All Usage	\$ 3.8900	\$ 3.3582

**SIGNIFICANT ASSUMPTIONS**

This section outlines the procedures used to develop the cost of service study and rate design for the Water Utility the related significant assumptions.

**Forecasted Operating Expenses**

Forecasted expenses were based on 2024 actual and Budget 2026 and adjusted for inflation.

**Inflation**

Inflation was assumed at 2.9% in 2026-2030.

**Interest Income**

Interest income was forecasted based on projected cash balances and an interest rate of 2.0% in 2026 and 1.5% in 2027-2030.

**Capital Improvements**

The capital improvement projections were provided by the Utility. Projections for 2026-2030 are listed below:

<b>Fiscal Year</b>	<b>Projected Capital Improvement</b>
2026	5,100,000
2027	470,000
2028	20,000
2029	20,000
2030	1,650,000

## WATER OPERATION FINDINGS

1. Increasing rates requires balancing the financial health of the utility with the financial impact on customers and cost of service results. Proposed annual inflationary rate increases of 2.9% for 2026-2030 will help the utility work toward financial targets. The rate track should be reviewed with the budget process to ensure it is sufficient as changes in revenues, expenses and capital can affect the rate track.

Fiscal Year	Projected Rate Adjustments	Projected Revenues	Projected Expenses	Adjusted Operating Income	Operating Cash Balance	Capital Improvements	Bond Issues	Debt Coverage Ratio
2026	2.9%	\$ 3,775,680	\$ 3,276,755	\$763,953	\$ 1,679,307	\$ 5,100,000	\$ -	6.89
2027	2.9%	3,874,947	3,436,124	703,850	2,303,693	470,000	-	8.37
2028	2.9%	3,977,092	3,520,682	721,438	3,560,986	20,000	-	n/a
2029	2.9%	4,082,199	3,600,642	746,585	4,862,892	20,000	-	n/a
2030	2.9%	4,190,355	3,707,583	747,799	4,580,843	1,650,000	-	n/a
<b>Targeted 2026</b>				<b>\$876,060</b>	<b>\$ 2,693,330</b>			<b>1.45</b>
<b>Targeted 2030</b>				<b>\$861,952</b>	<b>\$ 3,137,396</b>			<b>1.45</b>

2. The financial projection revenue, expenses and cash flow should be updated annually with the budget process to determine if rate track is on target. Any changes in revenues, expenses and capital improvements can greatly affect the rate track and bonding requirements.

# Proposed Rate Design and Impacts

## 2.9% Rate Design and Impacts 2026

<b>Allendale Charter Township</b>			
<b>Water Department</b>			
<b>Forecasted 2026 with 2.9% Proposed Rate Increase</b>			
<b><u>Summary Current vs Proposed Water Rates</u></b>			
		<b>Total Current Quarterly Customer Charge</b>	<b>Total Proposed Quarterly Customer Charge</b>
	Meter Size		
	5/8"	\$ 27.00	\$ 29.75
	3/4"	38.00	41.75
	1"	61.00	67.00
	1.5"	125.00	137.50
	2"	169.00	186.00
	3"	268.00	295.00
	4"	411.00	452.00
	6"	525.00	577.50
	8"	654.00	718.50
	Commodity Rate	\$ 3.89	\$ 3.90
<b>Overall Revenue Increase</b>			<b>2.5%</b>

<b><u>5/8"</u></b>	<b>Current Rates</b>	<b>Proposed Rates</b>		
Customer Service Charge	\$ 27.00	\$ 29.75		
Commodity Rate /1000 Gallons	3.89	3.90		
<b>Quarterly Usage Level in 1000 Gallons</b>	<b>Current Rates</b>	<b>Proposed Rates</b>	<b>Dollar Impact</b>	<b>Percent Change</b>
15	\$ 85.35	\$ 88.25	\$ 2.90	3.40%
18	97.02	99.95	2.93	3.02%
24	120.36	123.35	2.99	2.48%
30	143.70	146.75	3.05	2.12%
36	167.04	170.15	3.11	1.86%

# Proposed Rate Design and Impacts

## 2.9% Rate Design and Impacts 2027

<b>Allendale Charter Township</b>			
<b>Water Department</b>			
<b>Forecasted 2027 with 2.9% Proposed Rate Increase</b>			
<b><u>Summary Current vs Proposed Water Rates</u></b>			
		<b>Total Current Quarterly Customer Charge</b>	<b>Total Proposed Quarterly Customer Charge</b>
	<b>Meter Size</b>		
	5/8"	\$ 29.75	\$ 32.75
	3/4"	41.75	46.00
	1"	67.00	73.75
	1.5"	137.50	151.25
	2"	186.00	204.50
	3"	295.00	324.50
	4"	452.00	497.50
	6"	577.50	635.25
	8"	718.50	790.50
	Commodity Rate	\$ 3.90	\$ 3.90
<b>Overall Revenue Increase</b>			<b>2.5%</b>

	<b>Current Rates</b>	<b>Proposed Rates</b>		
<b><u>5/8"</u></b>				
Customer Service Charge	\$ 29.75	\$ 32.75		
Commodity Rate /1000 Gallons	3.90	3.90		
<b>Quarterly Usage Level in 1000 Gallons</b>	<b>Current Rates</b>	<b>Proposed Rates</b>	<b>Dollar Impact</b>	<b>Percent Change</b>
15	\$ 88.25	\$ 91.25	\$ 3.00	3.40%
18	99.95	102.95	3.00	3.00%
24	123.35	126.35	3.00	2.43%
30	146.75	149.75	3.00	2.04%
36	170.15	173.15	3.00	1.76%

# Proposed Rate Design and Impacts

## 2.9% Rate Design and Impacts 2028

<b>Allendale Charter Township</b>			
<b>Water Department</b>			
<b>Forecasted 2028 with 2.9% Proposed Rate Increase</b>			
<b><u>Summary Current vs Proposed Water Rates</u></b>			
		<b>Total Current Quarterly Customer Charge</b>	<b>Total Proposed Quarterly Customer Charge</b>
Meter Size			
5/8"		\$ 32.75	\$ 36.00
3/4"		46.00	50.50
1"		73.75	81.00
1.5"		151.25	166.50
2"		204.50	225.00
3"		324.50	357.00
4"		497.50	547.25
6"		635.25	699.00
8"		790.50	870.00
Commodity Rate		\$ 3.90	\$ 3.90
<b>Overall Revenue Increase</b>			<b>2.6%</b>

	<b>Current Rates</b>	<b>Proposed Rates</b>		
<b><u>5/8"</u></b>				
Customer Service Charge	\$ 32.75	\$ 36.00		
Commodity Rate /1000 Gallons	3.90	3.90		
<b>Quarterly Usage Level in 1000 Gallons</b>	<b>Current Rates</b>	<b>Proposed Rates</b>	<b>Dollar Impact</b>	<b>Percent Change</b>
15	\$ 91.25	\$ 94.50	\$ 3.25	3.56%
18	102.95	106.20	3.25	3.16%
24	126.35	129.60	3.25	2.57%
30	149.75	153.00	3.25	2.17%
36	173.15	176.40	3.25	1.88%

# Proposed Rate Design and Impacts

## 2.9% Rate Design and Impacts 2029

<b>Allendale Charter Township</b>			
<b>Water Department</b>			
<b>Forecasted 2028 with 2.9% Proposed Rate Increase</b>			
<b><u>Summary Current vs Proposed Water Rates</u></b>			
		<b>Total Current Quarterly Customer Charge</b>	<b>Total Proposed Quarterly Customer Charge</b>
Meter Size			
5/8"		\$ 36.00	\$ 39.25
3/4"		50.50	55.00
1"		81.00	88.25
1.5"		166.50	181.50
2"		225.00	245.25
3"		357.00	389.00
4"		547.25	596.50
6"		699.00	762.00
8"		870.00	948.50
Commodity Rate		\$ 3.90	\$ 3.90
<b>Overall Revenue Increase</b>			<b>2.5%</b>

	<b>Current Rates</b>	<b>Proposed Rates</b>		
<b>5/8"</b>				
Customer Service Charge	\$ 36.00	\$ 39.25		
Commodity Rate /1000 Gallons	3.90	3.90		
<b>Quarterly Usage Level in 1000 Gallons</b>	<b>Current Rates</b>	<b>Proposed Rates</b>	<b>Dollar Impact</b>	<b>Percent Change</b>
15	\$ 94.50	\$ 97.75	\$ 3.25	3.44%
18	106.20	109.45	3.25	3.06%
24	129.60	132.85	3.25	2.51%
30	153.00	156.25	3.25	2.12%
36	176.40	179.65	3.25	1.84%

# Proposed Rate Design and Impacts

## 2.9% Rate Design and Impacts 2030

<b>Allendale Charter Township</b>			
<b>Water Department</b>			
<b>Forecasted 2028 with 2.9% Proposed Rate Increase</b>			
<b><u>Summary Current vs Proposed Water Rates</u></b>			
		<b>Total Current Quarterly Customer Charge</b>	<b>Total Proposed Quarterly Customer Charge</b>
Meter Size			
5/8"		\$ 39.25	\$ 42.50
3/4"		55.00	59.50
1"		88.25	96.00
1.5"		181.50	197.75
2"		245.25	267.00
3"		389.00	424.00
4"		596.50	650.00
6"		762.00	830.50
8"		948.50	1,034.00
Commodity Rate		\$ 3.90	\$ 3.90
<b>Overall Revenue Increase</b>			<b>2.5%</b>

	<b>Current Rates</b>	<b>Proposed Rates</b>		
<b><u>5/8"</u></b>				
Customer Service Charge	\$ 39.25	\$ 42.50		
Commodity Rate /1000 Gallons	3.90	3.90		
<b>Quarterly Usage Level in 1000 Gallons</b>	<b>Current Rates</b>	<b>Proposed Rates</b>	<b>Dollar Impact</b>	<b>Percent Change</b>
15	\$ 97.75	\$ 101.00	\$ 3.25	3.32%
18	109.45	112.70	3.25	2.97%
24	132.85	136.10	3.25	2.45%
30	156.25	159.50	3.25	2.08%
36	179.65	182.90	3.25	1.81%