

## STAFF SUMMARY

**TO:** Board of Directors  
**FROM:** Frederick A. Laskey, Executive Director  
**DATE:** June 25, 2015  
**SUBJECT:** Final FY15 Water and Sewer Assessments

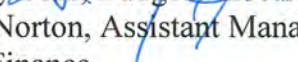


COMMITTEE: Administration, Finance & Audit

INFORMATION

VOTE

  
Kathy Soni, Budget Director

  
Leo Norton, Assistant Manager, Rates, Revenue  
and Finance

Preparer/Title

  
Rachel C. Madden

Director, Administration, Finance

*The FY15 Proposed Current Expense Budget (CEB) included a Rate Revenue Requirement of \$651,169,442, a 3.6% increase over FY14.*

*In the Draft Final CEB presented to the Board at the June 4<sup>th</sup> budget hearings, the Rate Revenue Requirement was reduced by \$853,660, recognizing the receipt of the FY14 Debt Service Assistance which is being applied as a direct offset to the FY15 Debt. This reduction results in a Rate Revenue Requirement of \$650,315,782, an increase of 3.43% over FY14.*

*The Rate Revenue Requirement is allocated to MWRA communities based on their respective shares of CY13 MWRA water use, the average of CY11-CY13 wastewater flows and corresponding strength of flows, and population data.*

### RECOMMENDATION:

To adopt the following effective July 1, 2014:

- 1) Water system assessments of \$210,233,607 and sewer system assessments of \$440,082,175 for Fiscal Year 2015.
- 2) FY15 sewer assessments of \$500,000 for the Town of Clinton and \$230,801 for the Lancaster Sewer District.
- 3) FY15 charge to the City of Worcester of \$132,717 which represents approximately 7.9% of the direct operating expenses for the Clinton Wastewater Treatment Plant.
- 4) FY15 water assessments of \$3,294,586 for the City of Chicopee, \$677,949 for South Hadley Fire District #1, and \$687,080 for the Town of Wilbraham.
- 5) A wholesale water rate of \$3,239.66 per million gallons.
- 6) A retail sewer rate of \$6,556.46 per million gallons.

### DISCUSSION:

The Final FY15 Current Expense Budget includes a Rate Revenue Requirement of \$650,315,782, an increase of 3.43% over the FY14 requirement.

	<b>FY15 Final</b>	<b>FY14 Approved</b>	<b>\$ Change from FY14</b>	<b>% Change from FY14</b>
<b>Water</b>	\$210,233,607	\$203,216,774	\$ 7,016,833	3.45%
<b>Sewer</b>	440,082,175	425,504,226	\$14,577,949	3.43%
<b>Total</b>	\$650,315,782	\$628,721,000	\$21,594,782	3.43%

Attachment 1 summarizes FY15 wholesale water and sewer charges for each MWRA community.

The estimated impact of the FY15 assessment increase on the MWRA portion of the average household bill for water and sewer service in a fully served MWRA community that uses close to the system average of 61,000 gallons of water per year is \$14.

### Water Assessments

MWRA calculates water assessments for customer communities by apportioning the water rate revenue requirement according to each community's share of total water use for the most recent calendar year. FY15 assessments are based on each community's share of CY13 water use of 64.894 billion gallons, a 0.21% decrease compared to CY12 water use of 65.031 billion gallons. Changes in FY15 water assessments for customer communities compared to FY14 assessments will vary considerably, depending on each community's use of water and how that use factors into their share of the water system in CY13 compared to CY12. This is particularly true for communities that receive only part of their water from MWRA.

Preliminary FY15 assessments were calculated based on preliminary CY13 water use as of February 2013. Since February, staff has made the following adjustments to CY13 water use:

- Chelsea: -3.3 million gallons
- Framingham: -42.7 million gallons
- Malden: -18.3 million gallons
- Medford: -20.8 million gallons
- Newton: -30.1 million gallons
- Waltham: -4.4 million gallons

With the exception of Medford, these adjustments were required due to oxidization discovered by MWRA staff in a small number of MWRA TELOG data logger switches following an inquiry by the Town of Framingham. The data logger's convert the electrical signal from water meters to a flow value and transmits it to MWRA's central computers. Oxidization in the switches was resulting in meter over registration. Staff have since expanded meter maintenance procedures to address this issue. A separate staff summary is being presented at today's Board of Directors' meeting discussing this in more detail.

Medford's CY13 water use was adjusted due to a leak in their water system caused by a pressure spike in MWRA's system. This resulted in a leakage over 24 days until the leak could be located and repaired. Malden and Chelsea also experienced water main leaks from this pressure spike. However, these leaks were isolated by the communities resulting in no measurable impact to monthly water use.

Based on the FY15 water rate of \$3,239.66 per million gallons, the assessment reductions are approximately: Chelsea: \$10k, Framingham: \$138k, Malden: \$59k, Medford: \$68k, Newton: \$97K, Waltham: \$14k.

The graph below illustrates the water Rate Revenue Requirement for the past 5 years. The changes from FY14 to FY15 are primarily the result of increased debt service related to the rehabilitation and capital improvements of the water system.

**MWRA Water Rate Revenue Requirement**

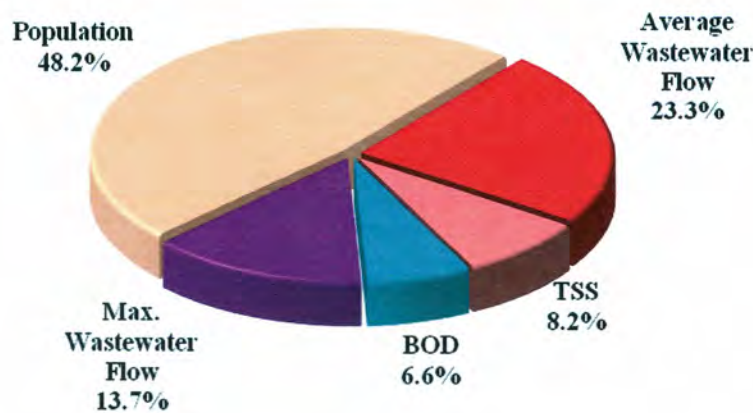


**Sewer Assessments**

MWRA allocates sewer assessments based on each community's share of the following allocation parameters: annual wastewater flow, maximum month flow, strength of flow, census population, and sewer population.

On average, approximately 52% of a community's FY15 sewer assessment is based on each community's share of wastewater flow and strength of flow (total suspended solids-TSS and biochemical oxygen demand-BOD), and approximately 48% is based on population as illustrated in the graph below.

**Allocation of Total MWRA Sewer Utility Assessment**



Both the preliminary and final FY15 assessment for population were calculated using the most recent (July 2012) community population estimates from the U.S. Census Bureau, as well as the percentage of total population receiving municipal sewer service reported by each MWRA community.

Preliminary FY15 assessments were calculated using the average of CY11, CY12 and CY13 wastewater flows and strength of flows as of February 2013. Since February, staff has revised CY13 flows for several communities resulting in very minor assessment impacts that in most cases are \$500 or less.

The graph below illustrates the sewer Rate Revenue Requirement for the past 5 years. The change from FY13 to FY15 is primarily the result of increased debt service related to the rehabilitation and capital improvements of the sewer system.

**MWRA Sewer Rate Revenue Requirement**



**Clinton Sewer Service Area Assessments**

FY15 operating and maintenance (O&M) and capital expenses attributable to the Clinton Wastewater Treatment Plant are \$2,587,060, an increase of 5.4% over FY14 expenses. This includes a 15.5% increase in capital expenses related primarily to the digester cleaning/rehabilitation project.

In accordance with MWRA’s Clinton Sewer Service Area rate methodology adopted in 1991, the City of Worcester is charged approximately 7.9% of the direct operating expenses for the Clinton Wastewater Treatment Plant. FY15 direct operating expenses for the plant total \$1,677,632, resulting in a preliminary FY15 charge of \$132,717 for the City of Worcester. Worcester has been paying this annual charge to MWRA or its predecessors since 1914.

The Town of Clinton and the Lancaster Sewer District are allocated proportional shares of the remaining expenses based on annual metered wastewater flow to the Clinton Plant. Based on FY15 expenses and CY13 wastewater flows, FY15 charges are \$230,801 for the Lancaster Sewer District and \$2,223,542 for the Town of Clinton. However, pursuant to Chapter 307, Section 8 of the Acts of 1987, Clinton is only liable for the first \$500,000 of its share of O&M and capital costs.

*Attachment 2* details the expenses and corresponding charges for the Clinton Sewer Service Area.

### **CVA Water Assessments**

Based on the FY15 CIP and CEB for the Chicopee Valley Aqueduct (CVA) water system, the FY15 system assessment is \$4,659,615, an increase of 0.3% from FY14 assessments.

MWRA's CVA water assessment methodology allocates CVA assessments to the three communities served by the CVA system based on their share of prior calendar year water use. Based on CY13 water use, FY15 assessments are as follows:

- **Town of Chicopee:** \$3,294,586 (+1.3%)
- **South Hadley Fire District #1:** \$ 677,949 (- 1.0%)
- **Town of Wilbraham:** \$ 687,080 (- 3.1%)

As with the metropolitan water system, changes in FY15 water assessments for each CVA community compared to FY14 assessments vary depending on their water use and how that use factors into their share of the CVA water system in CY13 compared to CY12.

*Attachment 3* details the expenses and corresponding assessments for the CVA Water Service Area.

### **Wholesale Water Rate**

MWRA's wholesale water rate per million gallons is applied to customers purchasing MWRA water on a pay-as-you-go basis (including customers with emergency agreements). Examples include the Department of Conservation and Recreation, the Department of Youth Services, and the Walter E. Fernald State School. The wholesale water rate for FY15 is \$3,239.66 per million gallons. The FY15 CEB includes revenue of \$154,649 from these customers.

### **Retail Sewer Rate**

MWRA provides sewer service to Regis College in Weston and the New England Center for Children in Southborough. In accordance with MWRA Policy #OP.11, Admission of New Community to MWRA Sewer System and Other Requests for Sewer Service to Locations Outside MWRA Sewer Service Area, both entities are charged a modified per million gallon "retail" rate that captures both sanitary and non-sanitary flows. Based on FY15 sewer assessments, the FY15 retail sewer rate is \$6,556.46 per million gallons. The FY15 CEB includes revenue of \$71,358 from these customers

### **ATTACHMENTS:**

1. Final FY15 Water and Sewer Assessments
2. Clinton Wastewater Treatment Plant: FY15 Sewer User Charge Determination
3. Chicopee Valley Aqueduct System Assessment: Fiscal Year 2015

MWRA Fully Served Water and Sewer Customers	Final FY14 Water Assessment	Final FY15 Water Assessment	Percent Change from FY14	Final FY14 Sewer Assessment	Final FY15 Sewer Assessment	Percent Change from FY14	Final FY14 Combined Assessment	Final FY15 Combined Assessment	Dollar Change from FY14	Percent Change from FY14
ARLINGTON	\$4,553,819	\$4,555,760	0.0%	\$7,661,286	\$7,726,704	0.9%	\$12,215,105	\$12,282,464	\$67,359	0.6%
BELMONT	2,516,559	2,582,348	2.6%	4,652,803	4,664,723	0.3%	7,169,362	7,247,071	77,709	1.1%
BOSTON (BWSC)	73,408,095	75,628,730	3.0%	122,165,554	128,143,674	4.9%	195,573,649	203,772,404	8,198,755	4.2%
BROOKLINE	5,906,771	6,529,438	10.5%	12,675,295	12,542,458	-1.0%	18,582,066	19,071,896	489,830	2.6%
CHELSEA	3,524,702	3,782,023	7.3%	6,833,214	7,256,657	6.2%	10,357,916	11,038,680	680,764	6.6%
EVERETT	4,486,488	4,611,174	2.8%	7,612,435	7,816,187	2.7%	12,098,923	12,427,361	328,438	2.7%
FRAMINGHAM	7,645,878	7,583,720	-0.8%	10,691,353	11,278,349	5.5%	18,337,231	18,862,069	524,838	2.9%
LEXINGTON	5,555,065	6,035,866	8.7%	7,014,300	7,177,414	2.3%	12,569,365	13,213,280	643,915	5.1%
MALDEN	6,264,071	6,273,748	0.2%	11,761,795	12,260,112	4.2%	18,025,866	18,533,860	507,994	2.8%
MEDFORD	5,520,265	5,979,858	8.3%	10,943,641	11,075,116	1.2%	16,463,906	17,054,974	591,068	3.6%
MELROSE	2,519,249	2,650,477	5.2%	5,648,966	5,945,198	5.2%	8,168,155	8,595,675	427,520	5.2%
MILTON	2,834,490	2,854,051	0.7%	4,999,997	5,025,212	0.5%	7,834,487	7,879,263	44,776	0.6%
NEWTON	10,333,024	10,437,524	1.0%	20,152,363	20,176,404	0.1%	30,485,387	30,613,928	128,541	0.4%
NORWOOD	3,133,277	3,277,568	4.6%	6,147,982	6,492,751	5.6%	9,281,259	9,770,319	489,060	5.3%
QUINCY	10,147,276	10,605,214	4.5%	18,635,986	19,001,720	2.0%	28,783,262	29,606,934	823,672	2.9%
READING	1,854,203	1,931,410	4.2%	4,499,328	4,642,124	3.2%	6,353,531	6,573,534	220,003	3.5%
REVERE	4,353,201	4,484,031	3.0%	9,920,985	10,193,891	2.8%	14,274,186	14,677,922	403,736	2.8%
SOMERVILLE	6,440,071	6,896,106	7.1%	14,595,600	14,845,808	1.7%	21,035,671	21,741,914	706,243	3.4%
STONEHAM	3,262,031	3,490,972	7.0%	4,452,189	4,477,065	0.6%	7,714,220	7,968,037	253,817	3.3%
WALTHAM	7,809,194	8,061,502	3.2%	12,759,248	12,953,820	1.5%	20,568,442	21,015,322	446,880	2.2%
WATERTOWN	2,945,405	3,096,347	5.1%	5,654,142	5,774,673	2.1%	8,599,577	8,871,020	271,443	3.2%
WINTHROP	1,429,691	1,454,285	1.7%	3,161,934	3,221,355	1.9%	4,591,625	4,675,640	84,015	1.8%
<b>TOTAL</b>	<b>\$176,442,825</b>	<b>\$182,802,152</b>	<b>3.6%</b>	<b>\$312,640,366</b>	<b>\$322,691,415</b>	<b>3.2%</b>	<b>\$489,083,191</b>	<b>\$505,493,567</b>	<b>\$16,410,376</b>	<b>3.4%</b>

MWRA Sewer and Partial Water Customers	Final FY14 Water Assessment	Final FY15 Water Assessment	Percent Change from FY14	Final FY14 Sewer Assessment	Final FY15 Sewer Assessment	Percent Change from FY14	Final FY14 Combined Assessment	Final FY15 Combined Assessment	Dollar Change from FY14	Percent Change from FY14
CANTON	\$1,414,000	\$991,292	-29.9%	\$3,460,713	\$3,547,316	2.5%	\$4,874,713	\$4,538,608	(\$336,105)	-6.9%
NEEDHAM	1,271,018	1,193,697	-6.1%	5,423,810	5,466,144	0.8%	6,694,828	6,659,841	(\$34,987)	-0.5%
STOUGHTON	758,402	931,975	22.9%	4,364,713	4,391,426	0.6%	5,123,115	5,323,401	200,286	3.9%
WAKEFIELD	1,604,779	1,611,741	0.4%	5,549,601	5,594,367	0.8%	7,154,380	7,206,108	51,728	0.7%
WELLESLEY	1,423,735	1,379,407	-3.1%	5,246,821	5,333,992	1.7%	6,670,556	6,713,399	42,843	0.6%
WILMINGTON	125,176	363,646	190.5%	2,408,266	2,353,306	-2.3%	2,533,442	2,716,952	183,510	7.2%
WINCHESTER	1,127,860	1,253,400	11.1%	3,718,082	3,867,732	4.0%	4,845,942	5,121,132	275,190	5.7%
WOBURN	3,549,339	3,032,534	-14.6%	9,134,120	9,535,730	4.4%	12,683,459	12,568,264	(\$115,195)	-0.9%
<b>TOTAL</b>	<b>\$11,274,309</b>	<b>\$10,757,692</b>	<b>-4.6%</b>	<b>\$39,306,126</b>	<b>\$40,090,013</b>	<b>2.0%</b>	<b>\$50,580,435</b>	<b>\$50,847,705</b>	<b>\$267,270</b>	<b>0.5%</b>

MWRA Sewer-only Customers	Final FY14 Water Assessment	Final FY15 Water Assessment	Percent Change from FY14	Final FY14 Sewer Assessment	Final FY15 Sewer Assessment	Percent Change from FY14	Final FY14 Combined Assessment	Final FY15 Combined Assessment	Dollar Change from FY14	Percent Change from FY14
ASHLAND				\$2,175,735	\$2,310,206	6.2%	\$2,175,735	\$2,310,206	\$134,471	6.2%
BEDFORD				2,968,529	3,085,246	3.9%	2,968,529	3,085,246	116,717	3.9%
BRAINTREE				7,759,278	8,363,839	7.8%	7,759,278	8,363,839	604,561	7.8%
BURLINGTON				4,846,498	4,943,181	2.0%	4,846,498	4,943,181	96,683	2.0%
CAMBRIDGE				21,224,419	22,157,757	4.4%	21,224,419	22,157,757	933,338	4.4%
DEDHAM				4,924,268	5,024,472	2.0%	4,924,268	5,024,472	100,204	2.0%
HINGHAM SEWER DISTRICT				1,562,020	1,651,545	5.7%	1,562,020	1,651,545	89,525	5.7%
HOLBROOK				1,495,280	1,594,287	6.6%	1,495,280	1,594,287	99,007	6.6%
NATICK				4,903,457	5,330,710	8.7%	4,903,457	5,330,710	427,253	8.7%
RANDOLPH				5,561,761	5,931,064	6.6%	5,561,761	5,931,064	369,303	6.6%
WALPOLE				3,373,364	3,509,806	4.0%	3,373,364	3,509,806	136,442	4.0%
WESTWOOD				2,362,136	2,426,073	2.7%	2,362,136	2,426,073	63,937	2.7%
WEYMOUTH				10,400,989	10,972,561	5.5%	10,400,989	10,972,561	571,572	5.5%
<b>TOTAL</b>				<b>\$73,557,734</b>	<b>\$77,300,747</b>	<b>5.1%</b>	<b>\$73,557,734</b>	<b>\$77,300,747</b>	<b>\$3,743,013</b>	<b>5.1%</b>

MWRA Water-only Customers	Final FY14 Water Assessment	Final FY15 Water Assessment	Percent Change from FY14	Final FY14 Sewer Assessment	Final FY15 Sewer Assessment	Percent Change from FY14	Final FY14 Combined Assessment	Final FY15 Combined Assessment	Dollar Change from FY14	Percent Change from FY14
LYNNFIELD WATER DISTRICT	\$467,594	\$490,333	4.9%				\$467,594	\$490,333	\$22,739	4.9%
MARBLEHEAD	1,990,555	2,101,639	5.6%				1,990,555	2,101,639	111,084	5.6%
NAHANT	349,194	382,274	9.5%				349,194	382,274	33,080	9.5%
SAUGUS	2,963,455	3,202,440	8.1%				2,963,455	3,202,440	238,985	8.1%
SOUTHBOROUGH	695,113	765,656	10.1%				695,113	765,656	70,543	10.1%
SWAMPSCOTT	1,781,628	1,782,932	0.1%				1,781,628	1,782,932	1,304	0.1%
WESTON	1,898,881	1,993,015	5.0%				1,898,881	1,993,015	94,134	5.0%
<b>TOTAL</b>	<b>\$10,146,420</b>	<b>\$10,718,289</b>	<b>5.6%</b>				<b>\$10,146,420</b>	<b>\$10,718,289</b>	<b>\$571,869</b>	<b>5.6%</b>

MWRA Partial Water-only Customers	Final FY14 Water Assessment	Final FY15 Water Assessment	Percent Change from FY14	Final FY14 Sewer Assessment	Final FY15 Sewer Assessment	Percent Change from FY14	Final FY14 Combined Assessment	Final FY15 Combined Assessment	Dollar Change from FY14	Percent Change from FY14
DEDHAM-WESTWOOD WATER DISTRICT	\$124,703	\$49,042	-60.7%				\$124,703	\$49,042	(\$75,661)	-60.7%
LYNN (LWSC)	242,626	209,723	-13.6%				242,626	209,723	(\$32,903)	-13.6%
MARLBOROUGH	3,184,761	3,433,407	7.8%				3,184,761	3,433,407	248,646	7.8%
NORTHBOROUGH	1,022,003	1,044,206	2.2%				1,022,003	1,044,206	22,203	2.2%
PEABODY	779,127	1,219,096	56.5%				779,127	1,219,096	439,969	56.5%
<b>TOTAL</b>	<b>\$5,353,220</b>	<b>\$5,955,474</b>	<b>11.3%</b>				<b>\$5,353,220</b>	<b>\$5,955,474</b>	<b>\$602,254</b>	<b>11.3%</b>
<b>SYSTEMS TOTAL</b>	<b>\$203,216,774</b>	<b>\$210,233,607</b>	<b>3.5%</b>	<b>\$425,504,226</b>	<b>\$440,082,175</b>	<b>3.4%</b>	<b>\$628,721,000</b>	<b>\$650,315,782</b>	<b>\$21,594,782</b>	<b>3.4%</b>

Massachusetts Water Resources Authority  
Clinton Wastewater Treatment Plant  
Sewer User Charge Determination

BUDGETED EXPENSES: Draft Final FY2015	
Clinton Direct Operating Expenses:	\$1,677,632
MWRA Support Allocation:	366,610
Subtotal O&M Expenses:	\$2,044,242
Total Debt Service Expenses:	\$542,817
Total Clinton Service Area Expenses	\$2,587,060
Less Revenue (City of Worcester Payment)	-132,717
Clinton WWTP Rate Revenue Requirement:	\$2,454,342

WASTEWATER FLOW and FLOW SHARES:	CY2013		
	Town of Clinton Flow	Lancaster Sewer District Flow	Total Wastewater Flow
Average Daily Flow (MGD)	2.261	0.235	2.496
Average Flow (MG/YR)	825.319	85.667	910.986
Proportional Share of Flow	90.60%	9.40%	100.0%

Sewer User Charge Determination

TOWN OF CLINTON	
O&M Expenses	\$2,044,242
Less Revenue (City of Worcester Payment)	-132,717
O&M Expenses to be Recovered	\$1,911,525
Clinton's Share of Flow	90.60%
Clinton's Share of O&M Costs	\$1,731,770
<b>Total Clinton O&amp;M Charge</b>	<b>\$1,731,770</b>

LANCASTER SEWER DISTRICT	
O&M Expenses	\$2,044,242
Less Revenue (City of Worcester Payment)	-132,717
O&M Expenses to be Recovered	\$1,911,525
Lancaster's Share of Flow	9.40%
Lancaster's Share of O&M Costs	\$179,756
<b>Total Lancaster Sewer District O&amp;M Charge</b>	<b>\$179,756</b>

Debt Service Costs to be Recovered	\$542,817
Clinton's Share of Wastewater Flow	90.60%

Debt Service Costs to be Recovered	\$542,817
Lancaster's Share of Wastewater Flow	9.40%

<b>Total Clinton Debt Service Charge</b>	<b>\$491,772</b>
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<b>Total Lancaster Sewer District Debt Service Charge</b>	<b>\$51,045</b>
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<b>Total Clinton O&amp;M and Debt Service Charge</b>	<b>\$2,223,542</b>
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<b>Total Lancaster O&amp;M and Debt Service Charge</b>	<b>\$230,801</b>
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<b>Less MWRA Water Ratepayer Subsidy</b>	<b>-1,723,542</b>
Billable Charge to the Town of Clinton as per CH. 307, Section 8 The Acts of 1987	\$500,000

Billable Charge to Lancaster Sewer District	\$230,801
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Billable Sewer User Charges and Payment Schedule

Sewer Customer	Billable Charges
Town of Clinton	\$500,000
Lancaster Sewer District	\$230,801
<b>Total Sewer Charges</b>	<b>\$730,801</b>

Payment 1 on or before Sept 15, 2014	Payment 2 on or before Nov 15, 2014	Payment 3 on or before Feb 15, 2015	Payment 4 on or before May 15, 2015
\$125,000	\$125,000	\$125,000	\$125,000
\$57,700	\$57,700	\$57,700	\$57,700
<b>\$182,700</b>	<b>\$182,700</b>	<b>\$182,700</b>	<b>\$182,700</b>

**Massachusetts Water Resources Authority**  
*Chicopee Valley Aqueduct Water System Assessment*  
**Fiscal Year 2015**

CVA Operating Budget	FY14	FY15	Change from Prior Year	
			Dollars	Percent
CVA Cost Center Expenses	\$777,161	\$726,566	-\$50,596	-6.5%
Allocated Waterworks Expenses	120,524	115,941	-4,583	-3.8%
Allocated Watershed/PILOT	491,560	460,660	-30,900	-6.3%
Allocated Watershed Land Acquisition	21,430	19,962	-1,467	-6.8%
Allocated MWRA Indirect Expenses	481,088	463,605	-17,483	-3.6%
<b>SUBTOTAL OPERATING BUDGET</b>	<b>\$1,891,763</b>	<b>\$1,786,735</b>	<b>-\$105,028</b>	<b>-5.6%</b>

CVA Capital Budget	FY14	FY15	Change from Prior Year	
			Dollars	Percent
Capital Expenses	\$2,808,782	\$3,035,572	\$226,789	8.1%
<b>TOTAL CVA BUDGET</b>	<b>\$4,700,545</b>	<b>\$4,822,306</b>	<b>\$121,761</b>	<b>2.6%</b>

BASE COMMUNITY ASSESSMENT	FY14 <sup>1</sup>	FY15 <sup>2</sup>	Change from Prior Year	
			Dollars	Percent
Chicopee	\$3,290,822	\$3,409,702	\$118,881	3.6%
South Hadley Fire District #1	692,697	702,629	9,932	1.4%
Wilbraham	717,027	709,975	-7,052	-1.0%
<b>CVA BASE SYSTEM ASSESSMENT</b>	<b>\$4,700,545</b>	<b>\$4,822,306</b>	<b>\$121,761</b>	<b>2.6%</b>

PRIOR PERIOD ADJUSTMENTS	FY12 <sup>3</sup>	FY13 <sup>4</sup>	Change from Prior Year	
			Dollars	Percent
Chicopee	-\$37,336	-\$115,117	-\$77,780	208.3%
South Hadley Fire District #1	-8,086	-24,680	-16,594	205.2%
Wilbraham	-7,829	-22,895	-15,066	192.5%
<b>TOTAL ADJUSTMENTS</b>	<b>-\$53,251</b>	<b>-\$162,691</b>	<b>-\$109,440</b>	<b>205.5%</b>

ADJUSTED ASSESSMENT	FY14	FY15	Change from Prior Year	
			Dollars	Percent
Chicopee	\$3,253,485	\$3,294,586	\$41,100	1.3%
South Hadley Fire District #1	684,611	677,949	-6,662	-1.0%
Wilbraham	709,198	687,080	-22,118	-3.1%
<b>ADJUSTED ASSESSMENT</b>	<b>\$4,647,295</b>	<b>\$4,659,615</b>	<b>\$12,321</b>	<b>0.3%</b>

<sup>1</sup> Based on CY2012 water use and before prior period adjustments to account for budget to actual expenses for FY12.

<sup>2</sup> Based on CY2013 water use and before prior period adjustments to account for budget to actual expenses for FY13.

<sup>3</sup> Prior period adjustment to account for budget to actual expenses for FY12. To be applied to FY14 assessments.

<sup>4</sup> Prior period adjustment to account for budget to actual expenses for FY13. To be applied to FY15 assessments.