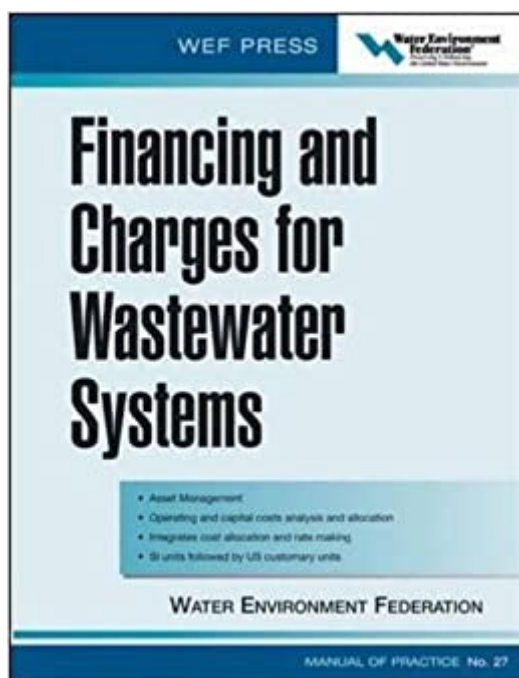


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Financing And Charges For Wastewater Systems WEF MOP 27: WEF Manual Of Practice No. 27



Synopsis

Provides a general overview of the current practices and procedures that should be considered for financing and establishing rates and charges for wastewater collection and treatment systems. It updates the 1984 Edition of *Financing and Charges for Wastewater Systems* co-published by (American Society of Civil Engineers (ASCE) and (American Public Health Association (APHA), then in its second edition, and serves as a guide to wastewater utility managers, municipal officials, engineers, accountants, and rate analysts. Because the material was updated using a more rigorous peer-review process, the publication is now classified as a Manual of Practice. This manual is not intended to provide a simplistic "cook book" or universal approach to cost allocation and rate making. Rather, it is meant to illustrate the various ways of analyzing and allocating the operating and capital costs associated with collecting and treating wastewater and developing rates and charges that reasonably and equitably reflect the cost of service. The manual stresses the complexity of the integrated considerations involved in developing wastewater system cost allocation and rates for services.

Book Information

Series: WEF Manual of Practice

Hardcover: 280 pages

Publisher: McGraw-Hill Education; 1 edition (October 3, 2004)

Language: English

ISBN-10: 0071453040

ISBN-13: 978-0071453042

Product Dimensions: 7 x 1 x 9.3 inches

Shipping Weight: 1.6 pounds (View shipping rates and policies)

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DETAILED, UP-TO-DATE GUIDANCE ON FINANCIAL PRACTICES AND PROCEDURES FOR WASTEWATER SYSTEMS Focusing on issues of increasing urgency, this comprehensive manual of practice teaches expert methods for handling all financial aspects of wastewater collection and

treatment. Created and peer-reviewed by international authorities at the Water Environment Federation, *Financing and Charges for Wastewater Systems* delivers up-to-date options, tools, and techniques for managing assets, financing capital improvements, and developing rates and charges that accurately and fairly reflect costs of service. Featuring numerous case studies of real-world applications, the guidebook explains and illustrates choices in methods of analysis, structuring, and equitable allocation of the costs of wastewater collection and treatment. *Financing and Charges for Wastewater Systems* untangles the complexities involved in integrating the multiple considerations entailed in developing fair cost allocations and rates for service, and provides tested methods for confronting complicated decisions. Of interest to utility managers, municipal officials, engineers, accountants, rate analysts, attorneys, and all others involved in this arena, this authoritative professional resource conveys sound financial strategies for managing functions of increasing consequence and cost. There is no better guide to the financial side of wastewater management.

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Operating and capital costs analysis and allocation
Integrating cost allocation and rate-making
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INSIDE:
Introduction * Institutional Issues * Financial Management and Accounting for Wastewater Systems * Financing Capital Improvements * Determination of Revenue Requirements * Allocating Costs of Services to Cost-Causative Components * Distribution of Costs of Service to Customer Classes * Development and Design of a Schedule of Rates and Charges * Rates for Reuse of Reclaimed Water * System Development Charges * Implementing Rate Studies * Affordability * Appendix: Utility Approach to Cost Allocation * Appendix: Municipal Utility Case Law

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