



Financing and Charges for Wastewater Systems

WEF MOP 27: WEF Manual of Practice No. 27

Water Environment Federation

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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.

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