

2020 WATER AND SEWER RATE STUDY

Prepared for:
Garberville Sanitary District
Board of Directors

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Prepared by:
Jennie Short
Consultant Project Manager

Garberville Sanitary District
P.O. Box 211
Garberville, CA 95542
(707)923-9566



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	DESCRIPTION
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GEOGRAPHICAL LOCATION AND OVERVIEW OF SERVICES

The Garberville Sanitary District (GSD) encompasses and surrounds the unincorporated community of Garberville, located in the southern portion of Humboldt County, approximately 70 miles south of the City of Eureka and approximately 200 miles north of the City of San Francisco. The Southern Humboldt area has a population of about 4,000 people.

The District was formed by “Order of” the Humboldt County Board of Supervisors on April 12, 1932. The District is an independent sanitary district governed by a locally elected, 5 member Board of Directors, each of whom serve a 2 or 4 year term. There is four full time District staff. The District provides both water and sewer services. In 2004, the District purchased the Garberville Water Company from the Hurlbutt family. The Garberville Water Company was a combination of three water systems from the early 1900s.

The District is responsible for collection, treatment, and disposal of the community’s sewer. Existing facilities consist of collection and transmission lines including two headworks stations, two pumping stations, and a treatment plant. There are approximately 380 sewer service connections and 456 water service connections. The District serves an existing population of 3,000 including seasonal inhabitants.

The District uses several naturally occurring processes to treat its sewer. Shallow lagoons and constructed wetlands are the predominant sewer treatment process. In 2011, the District completed a major sewer treatment plant upgrade. The \$3.5 million project included: three oxidation ponds, four wetland treatment ponds, chlorination via an onsite chlorine generation system, improved percolation ponds, and an on-site operation and maintenance building. Since then the chlorine generation system has been replaced with a liquid sodium hypochlorite system.

The water system consists of two water sources, a treatment plant, four water tanks, three booster stations, and a waterline distribution network. The District has completed a \$5 million water improvement project which includes reconstruction of the water intake, a new drinking water treatment plant, and transmission lines. The existing water system has adequate production, treatment, and storage capacities for the average peak daily demand. The maximum daily demand is 427,780 gpd recorded during the month of July in 1999. The total storage capacity for the system is approximately 500,000 gallons which is the sum of the four storage tanks in the system. This is sufficient to meet the average dry day water demand. The water treatment facility produces water that meets or exceeds the State regulations for drinking water and the Surface Water Treatment Regulations. The turbidity and residual free chlorine levels comply with the maximum allowable levels. The existing system provides four pressure zones with adequate pressure throughout the District.

BACKGROUND AND OBJECTIVE OF RATE STUDY

The objective of the rate study is to restructure the methodology for charging water and sewer rates so that it is straight forward and equitable to all the customers while increasing the rates to meet the financial needs of the operations, the capital improvement, and asset replacement costs into the future. Garberville is a severely disadvantaged community and a balance between raising rates to meet asset replacement needs and the affordability of the rates for this low income community must be considered throughout this analysis.

This cost of service analysis based upon the ratemaking principles developed by the American Water Works Association in “*Developing Rates for Small Systems M54*” and the Water Environment Federation in “*Financing and Charges for Wastewater Systems, WEF Manual of Practice No. 27.*”

Wise financial management obliges the District to maintain adequate reserve balances to meet working capital requirements, meet unexpected increases in costs and provide for emergencies. Currently, the District maintains two types of reserve funds: legally restricted funds and Board designated funds. The legally restricted funds include the Water Enterprise Fund at Umpqua Bank that is held in trust with the State of California for the SWRCB-SRF water project loan starting in 2016. The Board designated funds include O&M Operating Reserve, O&M Emergency Reserve, and Unrestricted Reserves. These funds are held in accounts with the County of Humboldt Treasurer and at Umpqua Bank.

The target total reserve amount for the Board designated funds is set at \$1.2 million. The District estimates a reserve balance at the end of CY 2019 to be \$750,000. The reserve alert level is set at \$800,000. This alert level provides an amount at which additional annual expenditures (expenses or CIPs) will not be planned for deduction from the reserve account. The \$400,000 difference between the target and the alert level will be used as a cushion for asset replacement and CIP projects to move forward in an efficient manner while utilizing this cushion as funds that vary by a given year’s variation in actual to budgeted operational expenses and revenues.

This Rate Study is presented with an analysis of existing conditions and then evaluates whether the existing rates are capable of providing the needed revenue to meet the inflated operating expenses and existing debt service (i.e. loan payments) over the next five years. It then provides an overview of the capital improvement plan (CIP) projects that are needed and evaluates whether they are likely to be eligible for grant and low-interest loan financing. The portion that would be paid for by the District is then scheduled into 1-year, 2-year, 5-year, 10-year, and 20-year time periods for completion or new debt service. The same evaluation is completed for assets that need to be replaced with a specific frequency. For example, an automobile purchased today will need to be replaced in ten to fifteen years. A computer will last for three to five years, etc. The information is presented in a series of tables in this report.

If the existing rates cannot pay for the operational expenses and existing debt service over the next five years, then a rate adjustment must be considered. If the amount available after operational expenses and debt service is deducted is insufficient to undertake the critical CIPs and asset replacements then a rate adjustment must be considered.

WATER

EXISTING WATER RATES

Water charges for both residential and commercial customers are set based upon the meter size and the consumption charge is for the actual monthly water usage.

Table 1. Water Rates for Residential and Commercial Customers

Description	Rate/mo.
Base Rate by meter size (\$/mo.)	
5/8" and 3/4"	60.22
1"	120.43
1.5"	240.87
2"	361.30
Upper Zone Surcharge -Meadows (\$/mo.)	7.00
Upper Zone Variable Surcharge (\$/hcf)	0.56
Consumption Charges:	
Residential Tier 1: 0-500 cu ft. (\$/hcf)	0.70
Residential Tier 2: Over 500 cu ft. (\$/hcf)	3.85
Commercial & Non-Single Family (\$/hcf)	2.67

Table 2. Charges for Residential and Commercial Customers - Water or Sewer

Description	Rate/mo.
Connection fee per ERU for each service	\$8,000
Discontinuance Fee - Annual	\$500
Late Fee per month	\$15
Reconnection Fee - per occurrence	\$100
After Hours Reconnection Charge - per occurrence	\$100

SUMMARY OF WATER CUSTOMERS

Table 3. Type and Number of Water Customer Accounts

Customer Type	Number of Accounts
Residential	282
Commercial	110
Other	8
Irrigation	5
Multi-family/Mixed Use	43
Discontinued	3
Vacant/Inactive	5
Total	456

“Other” accounts consist of master meters and GSD premises that do not pay a water charge.

Appendix B is a list of each of the multi-family or mixed use accounts by account number with additional information on the number of ERUs and rates.

Appendix C is a list of each of the commercial accounts by account number with additional information on the number of ERUs and rates.

Table 4. Capital Improvement Plan Projects - WATER

The following table lists the various Capital Improvement Plan (CIP) projects that are currently identified for completion in the next 20 years. The amounts shown are estimates and actual costs and fiscal years may vary depending upon the needs of the District, and are intended to be used to evaluate the sufficiency of the existing rates to support the needed improvement in the District. Should the cost of a project be less than shown, the additional funds can be used to complete another project sooner or to cover overages that might be experienced on another project.

Project Name	Estimated Total Project Cost	Grant Portion	GSD to Fund	FY 20/21 Cost	FY 21/22 Cost	FY 22/23 Cost	FY 23/24 Cost	FY 24/25 Cost	FY 25 - 29 Cost	FY 29-39 Cost	FY 40-50 Cost
Meadows Aerial Waterline Reroute Planning Phase (0% - 5 yrs)	\$300,000	\$240,000	\$60,000	\$12,000	\$12,000	\$12,000	\$12,000				
Meadows Aerial Waterline Reroute Construction Phase (0% - 20 yrs)	\$2,000,000	\$1,600,000	\$400,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000	\$200,000	
Arthur Road PS Renovation	\$70,000	\$56,000	\$14,000					\$14,000			
Robertson Tank Replacement Planning Phase (0% - 5 yrs)	\$175,000	\$140,000	\$35,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000			
Robertson Tank Replacement Construction Phase (0% - 20 yrs)	\$500,000	\$400,000	\$100,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	\$50,000	
Robertson Valve Cluster Renovation	\$25,000	\$20,000	\$5,000					\$5,000			
Wallen Road Tank Replacement Planning Phase (0% - 5 yrs)	\$175,000	\$140,000	\$35,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000			
Wallen Road Tank Replacement Construction Phase (0% - 20 yrs)	\$825,000	\$660,000	\$165,000	\$8,250	\$8,250	\$8,250	\$8,250	\$8,250	\$41,250	\$82,500	
Wallen Road PS Renovation	\$45,000	\$36,000	\$9,000					\$9,000			
Downtown Hydrant Replace (4)	\$80,000		\$80,000						\$80,000		
Miller Street Well Testing & Engineering	\$50,000		\$50,000						\$50,000		
Storage Tank for South Side of Water System (500,000 gallon)	\$750,000	\$600,000	\$150,000	\$10,000	\$10,000	\$10,000	\$30,000			\$90,000	
Maple Lane/Oak St BP Waterlines	\$125,000		\$125,000						\$125,000		

Project Name	Estimated Total Project Cost	Grant Portion	GSD to Fund	FY 20/21 Cost	FY 21/22 Cost	FY 22/23 Cost	FY 23/24 Cost	FY 24/25 Cost	FY 25 - 29 Cost	FY 29-39 Cost	FY 40-50 Cost
RW Intake Controls & Generator shelter	\$50,000		\$50,000		\$50,000						
SCADA Tanks/PS/SWTP Upgrades/Replacements	\$270,000		\$270,000		\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$202,500	
Heat/AC at SWTP for Equipment	\$15,000		\$15,000		\$15,000						
Replace 300 Defective & Aging Water Meters	\$120,000		\$120,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000		
Replace SWTP Operating System	\$75,000		\$75,000							\$75,000	
Alderpoint Road Waterline Replacement (PS -> Tank) 3545 LF	\$1,050,000	\$840,000	\$210,000								\$210,000
Redwood Drive Waterline Replacement (SCR -> Red. OC) 1400 LF	\$437,500	\$100,000	\$337,500			\$67,500	\$67,500	\$67,500	\$135,000		
Downtown Waterline Replace 11,000 LF	\$2,750,000	\$2,200,000	\$550,000								\$550,000
Meadows Waterline Replace 14,000 LF	\$3,150,000	\$2,520,000	\$630,000								\$630,000
Backup Raw Water Pump & Motor	\$15,000	\$0	\$15,000		\$15,000						
Backup SWTP FW Pump & Motor	\$25,000	\$0	\$25,000		\$25,000						
Leino Ln Waterline Replacement	\$75,000	\$0	\$75,000			\$75,000					
Total	\$13,152,500	\$9,552,000	\$3,600,500	\$81,250	\$199,750	\$237,250	\$182,250	\$168,250	\$629,750	\$700,000	\$1,390,000
\$ Per Year to Save				\$81,250	\$199,750	\$237,250	\$182,250	\$168,250	\$125,950	\$70,000	\$139,000
\$ / Year / Ratepayer				\$178	\$437	\$519	\$399	\$368	\$276	\$153	\$304
\$ / mo / Ratepayer				\$14.82	\$36.42	\$43.26	\$33.23	\$30.68	\$22.97	\$12.76	\$25.35

Table 5. Fixed Assets to Acquire (Split between Water & Sewer evenly)

The amounts shown in the following table are estimates and actual costs and fiscal years may vary depending upon the needs of the District.

Description	Estimated Total Project Cost	Grant Portion @ 80%	GSD to Fund	FY 20/21 Cost	FY 21/22 Cost	FY 22/23 Cost	FY 23/24 Cost	FY 24/25 Cost	FY 25 - 29 Cost	FY 29-39 Cost	FY 40-50 Cost
MSR & CIP	\$10,000	\$0	\$10,000		\$10,000						
* Emergency Preparedness Plan	\$3,000	\$0	\$3,000			\$3,000					
* Operations Manual	\$3,000	\$0	\$3,000		\$3,000						
* Grease Trap Inspection Plan & Reporting	\$3,000	\$0	\$3,000	\$3,000							
* Sanitary Sewer Overflow Reporting Plan	\$3,000	\$0	\$3,000		\$3,000						
* Cross Connection Device Testing Plan	\$3,000	\$0	\$3,000			\$3,000					
* Fats Oils Grease Program	\$3,000	\$0	\$3,000	\$3,000							
GIS/GPS of all infrastructure	\$20,000	\$0	\$20,000					\$10,000	\$10,000		
Replace Vehicles	\$100,000	\$0	\$100,000						\$50,000	\$50,000	
Computer/Printer/Copier Replacements	\$20,000		\$20,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000			
* These projects will be completed in house utilizing staff. Costs are based upon employee wages.											
Total	\$168,000	\$0	\$168,000	\$10,000	\$20,000	\$10,000	\$4,000	\$14,000	\$60,000	\$50,000	\$-
\$ Per Year to Save				\$10,000	\$20,000	\$10,000	\$4,000	\$4,667	\$12,000	\$5,000	\$0
\$ Per Year Per Ratepayer				\$22	\$44	\$22	\$9	\$10	\$26	\$11	\$0
\$/Ratepayer/Mo				\$1.82	\$3.65	\$1.82	\$0.73	\$0.85	\$2.19	\$0.91	\$0.00

CURRENT FINANCIAL CONDITION WITHOUT REVENUE ADJUSTMENTS- WATER

The itemized O&M expenses were carefully reviewed by the District and also forecasted for the 5-year study period using Escalation Factors, which were computed and analyzed for various expense categories. Escalation Factors were calculated for three categories using historical Consumer Price Index (CPI) data and historical District expenditure information. Appendix A contains the past 10 years of audited detail revenue and expenditure information. It is the basis of the 5-year average shown below and has been used to make projections for the next 5 years of expenditures. The revenue shown is based upon NO change to the existing rates and is presented to determine if existing rates are sufficient to cover projected expenditures over the next five years.

The Escalation Factor for most expenses was set at 1.5% based upon the CPI. The Escalation Factor for Insurance, Fuel, and Utilities was set at 6% based upon the District's historic expenditures and the forecasted changes in PG&E rates. The Escalation Factor for Wages (and all expenses directly related to payroll such as worker's comp insurance, retirement, and payroll taxes) was based upon the District's historic changes and projected raises anticipated by the existing personnel.

Table 6. Revenue and Expenditures Report for previous 5-year Average, Adopted Budget, and 5-years of Projections

	5-YEAR AVERAGE	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
Ordinary Income/Expense							
Income							
Water Charges			Revenue Based Upon Existing Rates				
4100 · Residential	283,172.14	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
4110 · Commercial	216,895.34	220,000.00	220,000.00	220,000.00	220,000.00	220,000.00	220,000.00
4150 · Bulk Water Sales	8,104.80	0.00	0.00	0.00	0.00	0.00	0.00
Total Water Charges	508,172.28	520,000.00	520,000.00	520,000.00	520,000.00	520,000.00	520,000.00
4300 · Connection Fees	12,940.00	0.00	0.00	0.00	0.00	0.00	0.00
4650 · Late Charges	3,750.93	4,750.00	4,750.00	4,750.00	4,750.00	4,750.00	4,750.00
4700 · Other Operating Revenue	4,350.28	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
49900 · Uncategorized Income	313.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	529,526.99	527,250.00	527,250.00	527,250.00	527,250.00	527,250.00	527,250.00
Gross Profit	529,526.99	527,250.00	527,250.00	527,250.00	527,250.00	527,250.00	527,250.00
Expense							
Administrative and General			+ 1.5% CPI for all but + 6% Insurance, Fuel, & Utilities + 3.5% wages				
5000 · Advertising	105.13	175.00	177.63	180.29	182.99	185.73	188.52
5005 · Bad Debts	1,512.31	1,750.00	1,776.25	1,802.89	1,829.93	1,857.38	1,885.24

	5-YEAR AVERAGE	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
5010 · Bank Charges							
5012 · Merchant Account Fees	906.72	1,300.00	1,319.50	1,339.29	1,359.38	1,379.77	1,400.47
5010 · Bank Charges - Other	685.93	950.00	964.25	978.71	993.39	1,008.29	1,023.41
Total 5010 · Bank Charges	1,592.65	2,250.00	2,283.75	2,318.00	2,352.77	2,388.06	2,423.88
5020 · Directors Fees	997.50	1,000.00	1,015.00	1,030.23	1,045.68	1,061.37	1,077.29
5030 · Dues and Memberships	1,826.15	1,925.00	1,953.88	1,983.19	2,012.94	2,043.13	2,073.78
5035 · Education and Training	1,680.48	1,500.00	1,522.50	1,545.34	1,568.52	1,592.05	1,615.93
5036 · Education and Training - B.O.D.	57.85	150.00	152.25	154.53	156.85	159.20	161.59
Insurance							
5040 · Liability	8,299.51	13,477.48	14,286.13	15,143.30	16,051.90	17,015.01	18,035.91
5050 · Workers' Comp	9,324.78	4,282.60	4,539.56	4,811.93	5,100.65	5,406.69	5,731.09
5055 · Health							
5037 · Employee Benefits	196.47	0.00	0.00	0.00	0.00	0.00	0.00
5055.1 · Employee Portion	(5,272.45)	(3,900.00)	(4,134.00)	(4,382.04)	(4,644.96)	(4,923.66)	(5,219.08)
5055 · Health - Other	19,638.20	21,900.00	23,214.00	24,606.84	26,083.25	27,648.25	29,307.15
Total 5055 · Health	14,562.23	18,000.00	19,080.00	20,224.80	21,438.29	22,724.59	24,088.07
Total Insurance	32,186.51	35,760.08	37,905.69	40,180.03	42,590.84	45,146.29	47,855.07
5060 · Licenses, Permits, and Fees	3,432.37	2,267.00	2,301.01	2,335.53	2,370.56	2,406.12	2,442.21
5065 · Auto	1,141.91	1,250.00	1,268.75	1,287.78	1,307.10	1,326.71	1,346.61
5070 · Miscellaneous	100.13	50.00	50.75	51.51	52.28	53.06	53.86
5080 · Office Expense	3,338.21	3,500.00	3,552.50	3,605.79	3,659.88	3,714.78	3,770.50
5085 · Outside Services	4,285.19	4,325.00	4,389.88	4,455.73	4,522.57	4,590.41	4,659.27
5090 · Payroll Taxes	13,551.42	15,543.98	16,088.02	16,651.10	17,233.89	17,837.08	18,461.38
5100 · Postage	1,292.51	1,400.00	1,421.00	1,442.32	1,463.95	1,485.91	1,508.20
5110 · Professional Fees	26,578.31	37,600.00	38,164.00	38,736.46	39,317.51	39,907.27	40,505.88
5120 · Property Taxes	10.24	25.00	25.38	25.76	26.15	26.54	26.94
5125 · Repairs and Maintenance	118.51	250.00	253.75	257.56	261.42	265.34	269.32
5130 · Rents	5,203.00	5,010.00	5,185.35	5,366.84	5,554.68	5,749.09	5,950.31
5135 · Retirement	4,054.32	4,069.80	4,313.99	4,572.83	4,847.20	5,138.03	5,446.31
5137 · Supplies	580.89	600.00	609.00	618.14	627.41	636.82	646.37
5140 · Telephone	3,305.02	5,562.50	5,645.94	5,730.63	5,816.59	5,903.84	5,992.40

	5-YEAR AVERAGE	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
5145 · Tools	1,998.63	1,000.00	1,015.00	1,030.23	1,045.68	1,061.37	1,077.29
5150 · Travel and Meetings	634.51	500.00	507.50	515.11	522.84	530.68	538.64
5155 · Utilities	1,119.08	1,500.00	1,590.00	1,685.40	1,786.52	1,893.71	2,007.33
5160 · Wages							
5165 · Wages - Overtime	980.33	1,000.00	1,035.00	1,071.23	1,108.72	1,147.53	1,187.69
5160 · Wages - Other	64,070.37	80,610.00	87,751.35	90,822.65	94,001.44	97,291.49	100,696.69
Total 5160 · Wages	65,050.70	81,610.00	88,786.35	91,893.88	95,110.16	98,439.02	101,884.38
5170 · Vacation Accrual Adjustment	2,918.13	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Total Administrative and General	178,671.66	212,573.36	224,455.12	231,957.10	239,766.91	247,898.99	256,368.50
Water Trans and Distribution							
7075 · Fuel	2,497.00	2,821.25	2,990.53	3,169.96	3,360.16	3,561.77	3,775.48
7080 · Pumping	0.00		0.00	0.00	0.00	0.00	0.00
7090 · Repairs and Maintenance	16,268.78	15,000.00	15,000.00	15,225.00	15,453.38	15,685.18	15,920.46
7100 · Supplies	6,109.89	12,000.00	12,180.00	12,362.70	12,548.14	12,736.36	12,927.41
7110 · Utilities	7,633.82	9,200.00	9,752.00	10,337.12	10,957.35	11,614.79	12,311.68
7120 · Wages							
7125 · Wages - Overtime Water Trans &	4,525.93	5,000.00	5,175.00	5,356.13	5,543.59	5,737.62	5,938.44
7120 · Wages - Other	36,224.40	30,000.00	31,050.00	32,136.75	33,261.54	34,425.69	35,630.59
Total 7120 · Wages	40,750.33	35,000.00	36,225.00	37,492.88	38,805.13	40,163.31	41,569.03
Total Water Trans and Distribution	73,259.82	74,021.25	76,147.53	78,587.66	81,124.16	83,761.41	86,504.06
Water Treatment							
7020 · Fuel	2,501.37	2,821.25	2,990.53	3,169.96	3,360.16	3,561.77	3,775.48
7010 · Monitoring	4,852.95	3,500.00	3,552.50	3,605.79	3,659.88	3,714.78	3,770.50
7015 · Outside Services	35.00	0.00	0.00	0.00	0.00	0.00	0.00
7030 · Repairs and Maintenance	12,507.37	15,000.00	20,000.00	20,300.00	20,604.50	20,913.57	21,227.27
7040 · Supplies	14,273.78	14,000.00	14,210.00	14,423.15	14,639.50	14,859.09	15,081.98
7050 · Utilities	38,562.77	46,000.00	48,760.00	51,685.60	54,786.74	58,073.94	61,558.38
7060 · Wages							
7065 · Wages - Overtime Water Treatment	7,000.97	6,000.00	6,210.00	6,427.35	6,652.31	6,885.14	7,126.12

	5-YEAR AVERAGE	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
7060 · Wages - Other	42,638.26	40,200.00	41,607.00	43,063.25	44,570.46	46,130.43	47,745.00
Total 7060 · Wages	49,639.23	46,200.00	47,817.00	49,490.60	51,222.77	53,015.57	54,871.12
Total Water Treatment	122,372.46	127,521.25	137,330.03	142,675.10	148,273.55	154,138.72	160,284.73
Total Expense	374,303.94	414,115.86	437,932.68	453,219.86	469,164.62	485,799.12	503,157.29
Net Ordinary Income	155,223.05	113,134.14	89,317.32	74,030.14	58,085.38	41,450.88	24,092.71
Other Income/Expense							
Other Income							
Gain on Asset Disposal	1,089.14	0.00	0.00	0.00	0.00	0.00	0.00
8053 · Water Capital Grant Income	149,438.39	0.00	0.00	0.00	0.00	0.00	0.00
8060 · Interest Income	2,460.96	4,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
8070 · Other Non-Operating Revenue	166.85						
Total Other Income	153,155.34	4,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Other Expense							
Loss on Asset Disposal	2,032.00	0.00	0.00	0.00	0.00	0.00	0.00
9010 · Other Expenses	546.00	0.00	0.00	0.00	0.00	0.00	0.00
9040 · Depreciation	302,395.01	328,000.00	328,000.00	328,000.00	328,000.00	328,000.00	328,000.00
9050 · Interest Expense	6,883.06	5,734.02	8,000.00	8,000.00	0.00	0.00	0.00
Total Other Expense	311,856.06	333,734.02	336,000.00	336,000.00	328,000.00	328,000.00	328,000.00
Net Other Income	(158,700.72)	(329,234.02)	(333,000.00)	(333,000.00)	(325,000.00)	(325,000.00)	(325,000.00)
Net Income	(3,477.67)	(216,099.88)	(243,682.68)	(258,969.86)	(266,914.62)	(283,549.12)	(300,907.29)
Remove Grant Income & Depreciation	152,956.61	328,000.00	328,000.00	328,000.00	328,000.00	328,000.00	328,000.00
Net Revenue Available for Debt & Asset Replacement	149,478.94	111,900.12	84,317.32	69,030.14	61,085.38	44,450.88	27,092.71

This “bottom line” number provides the starting point for evaluating the revenue available under existing rates to make payments on existing debt service, and pay for planned capital improvement projects and asset replacements.

The District has existing loans for which the debt service load is known. Since the backhoe purchase is planned for fiscal year 2019/20, it is considered “existing” for the 5-year planning period.

The following table details those loans and their principle payment amounts by fiscal year.

Table 7. Summary of Principle Payments for Existing Water Loans

LOAN DESCRIPTION	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
RCAC - ALDERPOINT TANK CONST. (until 11/2020, 5%, \$250,000)	53,976	23,297				
SWRCB-DDW DWIP 2016 (until 01/2046, 0%, \$1,379,471)	45,982	45,982	45,982	45,982	45,982	45,982
Backhoe (until 06/2024, 4.95%, \$135,000)	12,226	12,845	13,496	14,179	14,892	
Copier	431					
SWRCB-Planning (5-year, 0%, \$80,000)	16,000	16,000	16,000	16,000	16,000	
Total:	128,615	98,124	75,478	76,161	76,874	45,982

Table 8. Summary of Projected Cash Flow after Existing Debt Service and CIPs

	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
Net Revenue Available for Debt & Asset Replacement	111,900	84,317	69,030	61,085	44,451	27,093
Loan Principal Payments	128,615	98,124	75,478	76,161	76,874	45,982
Funds available or (Needed) for CIPs after Operational Expenses and Debt Service	(16,715)	(13,807)	(6,448)	(15,076)	(32,423)	(18,890)
Since these are all negative, a rate adjustment is necessary						
CIP Project Costs by F/Y (Water + ½ Assets)	28,500	86,250	209,750	242,250	189,250	175,250
Available or (Needed) Revenue Remaining by FY	(45,215)	(100,057)	(216,198)	(257,326)	(221,673)	(194,140)
Since these are all negative, a rate adjustment is necessary						

PROPOSED CHANGES TO WATER RATE STRUCTURE & PROPOSED RATES

Since the existing rates will not meet the projected operational expenses, existing debt service, projected CIPs and asset replacement costs, a rate adjustment will be needed. As part of the evaluation of the existing rates, there are elements of the methodology for commercial water customers that are resulting in similar types and customers with similar useage not paying similar water base rates. Hotels and restaurants are especially susceptible to this inequity in existing methodology. The rate committee kept the goal of correcting these inequities as part of the rate adjustment process, so a change in base rate calculation methodology is included in these proposed changes to the water rates.

The existing rate structure for all classes of customers includes an upper zone surcharge and base rate to recoup the additional costs associated with pumping and storage of water for the higher elevation pressure zones. Some of the additional fixed expenses for these accounts include pumping stations, replacement of upper zone water tanks, and the staff time to keep the records associated with these pumping stations and water tanks. Some of the additional variable expenses for these accounts include utilities for the pumps and staff time in maintain and servicing the pumps and tanks. The new rates are structured using this same methodology.

RESIDENTIAL CUSTOMERS:

The existing water base rate for a residential account is charged according to the size of the meter for the premise. This is a common way to charge for accounts and assumes that a larger meter has been installed for customers that use larger quantities of water. In Garberville's system, there is only one account that is larger than ¾" and it does not consume more water per month that the other smaller metered accounts. The recommendation is to charge the same base rate for every residential customer.

Water useage charges will continue to be tiered, but instead of only two tiers (0-5 units and 6 units and over) there will now be three tiers. "To improve water conservation and drought planning the California legislature and governor passed Senate Bill 606 (Hertzberg) and Assembly Bill 1668 (Friedman) into law in 2018. Collectively, these efforts provide a road map for all Californians to work together to ensure that we will have enough water now and in the future, as described in the Primer of 2018 Legislation of Water Conservation and Drought Planning". This document is still in the process of being finalized and is not yet available as a final draft, but even though the District is not an urban water supplier, it is proposing three tiers to be more closely in compliance with these upcoming water conservation laws. The first tier will be for essential consumption for indoor residential uses, the second tier for efficient consumption including outdoor residential consumption, and tier 3 for excessive residential consumption.

SINGLE FAMILY RESIDENTIAL WATER CUSTOMERS:

- Will all be charged the same base rate regardless of meter size
- There will continue be an upper zone base rate surcharge
- There will be three tiers for water use charges:
 - Tier 1 is 0 - 8 units (hcf) per month - Essential Consumption
 - Tier 2 is 9 - 20 units per month - Efficient Consumption
 - Tier 3 is 21 units and over per month - Excessive Consumption

There will continue to be an upper zone surcharge for each unit of use

Table 9. Proposed Residential Water Rates

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022	July 2023	July 2024
Base Rate - all meter sizes (\$/mo.)	65.00	70.00	75.00	79.00	79.00
Upper Zone Surcharge -Meadows (\$/mo.)	8.00	9.50	11.00	12.00	12.00
Consumption Charges:					
Residential Tier 1: 0-8 units (\$/hcf)	1.00	1.75	2.50	3.00	3.00
Residential Tier 2: 9-20 units (\$/hcf)	3.00	3.75	4.50	5.00	5.00
Residential Tier 3: 21 + units (\$/hcf)	11.00	11.50	12.00	13.00	13.00
Upper Zone Variable Surcharge (\$/hcf)	1.00	1.00	1.00	1.00	1.00
Estimated Additional Revenue with Proposed Residential Rate by FY:	53,500	92,500	131,500	163,500	163,500

MULTI FAMILY/MIXED USE ACCOUNTS:

In the past, accounts that have multiple single family units served from a single meter have not been clearly identified and billed as a multifamily account. Installing additional meters for each unit and re-plumbing the uses behind the meter to be in accordance with GSD ordinances is not practical.

Instead, each of these accounts will be evaluated and/or inventoried and the ERUs will be calculated for each account. The ERUs will be used for both sewer and water base rate calculations. The consumption for these accounts will be billed using commercial water and sewer rates.

The proposed change in structure and methodology for calculating the base rates affects these accounts the most. Appendix B is a table containing the accounts that have been identified as multifamily or mixed use accounts. The table lists the existing base rates and the proposed base rates for each of these accounts.

COMMERCIAL ACCOUNTS:

The existing water base rate for a commercial account is charged according to the size of the meter for the premise. This is a common way to charge for accounts and assumes that a larger meter has been installed for customers that use larger quantities of water. In Garberville’s system, one restaurant or hotel will have a ¾” meter and another a 1 ½” meter and they will both use the same amount of water each month. The customer with the 1 ½” meter is paying a base rate that is four times as much as the customer with the ¾” meter.

In an effort to equalize the water base rates for commercial customers, a tiered base rate is being proposed. Instead of the meter size determining which base rate tier the customer pays, their average annual consumption will determine the tier. Three tiers are recommended:

- the first being for accounts that use one ERU of water; or 0 - 8 units on average per month.
- the second being for accounts that are mid-range user; or 9 to 40 units on average per month
- the third and final tier being for accounts that use significant amounts of water; 41 or more units on average each month.

Each commercial account has been evaluated to determine generally what the average units per month are. Appendix C is a table of the commercial accounts showing the existing water base rate and proposed water base rate by account number. For most accounts this change in structure does not have a significant effect on the base rates paid by the customers. For the accounts that do experience a change, the change results in the customer paying a more equitable amount with other accounts of similar use and consumption.

For the water usage component of the commercial water charges, instead of one tier there will now be two tiers.

COMMERCIAL, MULTIFAMILY RESIDENTIAL, AND MIXED-USE WATER CUSTOMERS:

- Base rates will be determined by average annual consumption and separated into three tiers:
 - Tier 1 is 0-8 units per month annual average
 - Tier 2 is 9 - 40 units per month annual average
 - Tier 3 is 40 or more units per month annual average
- If the account has more than one apartment, residence, or commercial unit on it, the minimum water tier to be set for the account will be tier 2.
- There will continue to be an upper zone base rate surcharge
- There will be two tiers for water use charges:
 - Tier 1 is 0 - 40 units (hcf) per month
 - Tier 2 is 41 units and over per month (this tier is proposed to cost less per unit than tier 2 in the commercial rate structure)
- There will continue to be an upper zone surcharge for each unit of use

Table 10. Proposed Commercial Water Rates

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022	July 2023	July 2024
Base Rate (\$/mo.)					
Tier 1 - 0-8 units annual average	65.00	70.00	75.00	79.00	79.00
Tier 2 - 9-40 units annual average	120.00	130.00	140.00	150.00	150.00
Tier 3 - 41 + units annual average	240.00	260.00	280.00	300.00	300.00
Upper Zone Surcharge -Meadows (\$/mo.)	8.00	9.50	11.00	12.00	12.00
Consumption Charges					
Commercial Tier 1: 0-40 units (\$/hcf)	3.00	3.75	4.50	5.00	5.00
Commercial Tier 2: 41 + units (\$/hcf)	2.75	3.25	3.75	4.25	4.25
Upper Zone Variable Surcharge (\$/hcf)	1.00	1.00	1.00	1.00	1.00
Estimated Additional Revenue with Proposed Commercial Rate by FY:	23,500	54,500	85,500	111,000	111,000

The average consumption for all accounts has been calculated based upon the previous calendar year’s data and can be recalculated no more frequently than once a year, and will only be recalculated as needed. Once a water base rate tier is determined for a customer, it will not be changed unless circumstances change. If tenants or ownership changes and the water consumption changes within the first 6 months of occupancy, re-averaging can be completed more frequently as the General Manager deems necessary.

FINANCIAL IMPACT OF PROPOSED WATER RATES & CASH FLOW PROJECTIONS

Table 11. Summary of needed cash and projected increases in revenue due to proposed rates.

	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
Net Revenue Available for Debt & Asset Replacement	111,900	84,317	69,030	61,085	44,451	27,093
Loan Principal Payments	128,615	98,124	75,478	76,161	76,874	45,982
Funds available or (Needed) for CIPs after Operational and Debt Service	(16,715)	(13,807)	(6,448)	(15,076)	(32,423)	(18,890)
Since these are all negative, a rate adjustment is necessary						
CIP Project Costs by F/Y (Water + ½ Assets)	28,500	86,250	209,750	242,250	189,250	175,250
Available or (Needed) Revenue Remaining by FY	(45,215)	(100,057)	(216,198)	(257,326)	(221,673)	(194,140)
Since these are all negative, a rate adjustment is necessary						
Estimated Increase in Revenue with Proposed Rates		77,000	147,000	217,000	274,500	274,500
(Deficit) / Overage Revenue by FY after Debt Service and CIPs		(23,057)	(69,198)	(40,326)	52,827	80,360
Cumulative funds coming from reserves for projects		(23,057)	(92,255)	(132,581)	(79,755)	606

As can be seen in this table, the proposed water rates will not generate enough revenue to meet the needs for operations, debt service, capital improvement projects, and asset replacements for the first three years, but by the end of the fifth year the effect on the reserve account basically nets out to zero. For the first three years funds must be taken from reserves to cover the debt service and CIP project costs, in year four and five the surplus should replenish the reserve account balance back to the current level, which is still less than the target reserve account balance set by the GSD Board.

WATER RATE SURVEY

A rate survey for residential customers of the surrounding area shows that the District's existing water rates fall towards the top of the range. After implementing the proposed rates in 2020, the District's rate will remain towards the top but the rate for the mid-level consumption accounts will be lowered.

Table 12. Rates for Monthly Single Family Residential (5/8" or 3/4" meter) Water Bill

Name of Agency	Cost for 5 units (HCF)	Cost for 10 units (HCF)	Cost for 20 units (HCF)
Miranda	15.00	18.75	37.50
City of Fortuna	23.04	32.54	51.54
McKinleyville CSD	30.08	42.65	81.95
City of Eureka	39.40	51.20	74.80
Ferndale	46.35	70.40	118.50
City of Arcata	48.15	86.15	158.45
Humboldt Bay Municipal WD	48.26	69.26	90.26
Willow Creek CSD	49.25	57.50	74.00
Fieldbrook CSD	51.02	61.97	83.87
Redway CSD	52.25	72.00	136.50
Humboldt CSD	55.08	74.13	112.23
City of Rio Dell	61.83	77.03	107.43
Phillipsville	62.60	77.20	135.80
Garberville Sanitary District - EXISTING	63.72	82.97	121.47
City of Trinidad	69.01	91.66	136.96
Garberville Sanitary District - PROPOSED	70.00	79.00	109.00
Benbow	82.08	88.53	101.43

SEWER

EXISTING SEWER RATES

The commercial and residential sewer base rate is based upon an average of previous periods' consumption. Each year the District staff re-averages the customers' accounts so that this base rate is adjusted for the next 12 months.

Since the residential sewer base rate is based upon the consumption during January, February and March, this re-averaging has historically been completed shortly after April.

Table 13. Sewer Rates for **Residential** Customers

Description	Rate/mo.
Base Monthly Charge	34.99
Consumption Charge (\$/hcf)	2.90

For all sewer base rates, the minimum per month is \$34.99. The residential monthly consumption charge is calculated once a year using an average of the consumption during the months of January, February and March times the consumption charge rate (\$2.90/hcf) and that charge is then used for a 12 month period until the next time January, February and March usage is known and the accounts are re-averaged.

Table 14. Sewer Rates for **Commercial** Customers

Description	Rate/mo.
Base Monthly Charge = Average Usage X 0.9 X \$5.35	varies
Consumption Charge (\$/hcf)	
Low:	2.13
Domestic	2.66
Medium	3.98
High	5.31

The strength of the sewer discharge is based on California State Water Resources Control Board Sewer Strength Guidelines:

Waste Strength	Typical Customers
Low	Laundromat, schools, offices
Domestic	Residential, commercial, hospital, hotel
Medium	Mixed use with restaurant
High	Restaurant, bakery, mortuary

The non-single family residential and commercial sewer base rate calculation is more complicated than the residential. The average of the usage for a 12 month period is used to determine the base rate for the next 12 months. This usage average is multiplied by 90% and then multiplied by \$5.35. This amount is brought up to the minimum of \$34.99 should it be less when calculated. The consumption charge for non-single family residential and commercial customers is calculated by taking the month's usage, times 90%, times the rate for the strength of the sewer for the customer.

Commercial Customer Example: A bakery with a 1" water meter uses 10, 12, 12, 9, 14, 13, 12, 12, 10, 11, 14, 15 units for the months January through December.

The sewer base rate would be calculated as:

$$\frac{(10 + 12 + 12 + 9 + 14 + 13 + 12 + 12 + 10 + 11 + 14 + 15)}{12 \text{ months}} \times 0.90 \times \$5.35 = \$57.78 \text{ per month}$$

The sewer consumption charge for January would be: 10 units X .9 X \$5.31/unit = \$47.79

The charge for water would be: \$120.43 + 10 units X \$2.67/unit = \$147.13

So the total January bill would be: \$57.78 + \$47.79 + \$147.13 = \$252.70

Residential Customer Example: A single family residence with a 5/8" water meter uses 7, 5, 6, 8, 7, 12, 18, 17, 10, 11, 8, 6 units for the months January through December.

The sewer base rate would be calculated as:

$$\frac{(7 + 5 + 6)}{3 \text{ months}} \times \$2.90 + \$34.99 = \$47.55 \text{ per month}$$

The sewer consumption charge for January would be: \$0 - residential consumption is charged within the base rate.

The charge for water in January would be:

$$\$60.22 + 5 \text{ units} \times \$0.70/\text{unit} + 2 \text{ units} \times \$3.85/\text{unit} = \$71.42$$

So the total January bill would be: \$47.55 + \$71.42 = \$118.97

SUMMARY OF SEWER CUSTOMERS

Table 15. Type and Number of Sewer Customer Accounts

Customer Type	Number of Accounts
Residential	234
Commercial	95
Other	0
Multi-family/Mixed Use	45
Discontinued	3
Vacant/Inactive	3
Total:	380

Appendix B is a list of each of the multi-family or mixed use accounts by account number with additional information on the number of ERUs and rates.

Appendix C is a list of each of the commercial accounts by account number with additional information on the number of ERUs and rates.

CAPITAL IMPROVEMENT PROJECTS FINANCIAL NEEDS

The following table lists the various Capital Improvement Plan (CIP) projects that are currently identified for completion in the next 20 years. The amounts shown are estimates and actual costs and fiscal years may vary depending upon the needs of the District, and are intended to be used to evaluate the sufficiency of the existing rates to support the needed improvement in the District. Should the cost of a project be less than shown, the additional funds can be used to complete another project sooner or to cover overages that might be experienced on another project.

Table 16. Overview of CIP Projects - SEWER

Project Name	Estimated Total Project Cost	Grant Portion @ 80%	GSD to Fund	FY 20/21 Cost	FY 21/22 Cost	FY 22/23 Cost	FY 23/24 Cost	FY 24/25 Cost	FY 25 - 29 Cost	FY 29-39 Cost	FY 40-50 Cost
Sunnybank Lane PS Replacement	\$75,000		\$75,000					\$75,000			
Sunnybank Lane PS Telemetry	\$7,500		\$7,500	\$7,500							
Meredith Lane Sewerline Aerial Reroute	\$2,000,000	\$1,600,000	\$400,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000	\$200,000	
Add Manholes as Needed	\$75,000		\$75,000							\$75,000	
Meadows Subdivision Distribution Line Replacement 17,500 LF	\$4,375,000	\$3,500,000	\$875,000	\$43,750	\$43,750	\$43,750	\$43,750	\$43,750	\$218,750	\$218,750	
Redwood Drive Sewerline Replacement	\$437,500	\$100,000	\$337,500				\$67,500	\$67,500	\$202,500		
Downtown Waterline Replace 9,000 LF	\$2,250,000	\$1,800,000	\$450,000	\$43,750	\$43,750	\$43,750	\$43,750	\$43,750	\$218,750	\$218,750	
SCADA Upgrades/Replacements	\$80,000		\$80,000							\$80,000	
New Operating System @ WW Plant	\$50,000		\$50,000						\$50,000		
Pave around WW Plant ponds	\$50,000		\$50,000							\$50,000	
Aeriation in WW Primary Pond	\$85,000		\$85,000							\$85,000	
Video & smoke test collection lines	\$10,000		\$10,000		\$10,000						
Sludge Drying Bed @ WW Plant	\$15,000		\$15,000					\$15,000			
Lumber Yard Reroute	\$250,000		\$250,000							\$250,000	
Total	\$9,760,000	\$7,000,000	\$2,760,000	\$115,000	\$117,500	\$107,500	\$175,000	\$265,000	\$790,000	\$1,177,500	\$0
\$ Per Year to Save				\$115,000	\$117,500	\$107,500	\$175,000	\$265,000	\$158,000	\$117,750	\$0
\$ Per Year Per Ratepayer				\$288	\$294	\$269	\$438	\$663	\$395	\$294	\$0
\$/Ratepayer/Mo				\$23.96	\$24.48	\$22.40	\$36.46	\$55.21	\$32.92	\$24.53	\$0.00

CURRENT FINANCIAL CONDITION WITHOUT REVENUE ADJUSTMENTS - SEWER

The itemized O&M expenses were carefully reviewed by the District and also forecasted for the 5-year study period using escalation factors, which were computed and analyzed for various expense categories. Escalation Factors were calculated for three categories using historical Consumer Price Index (CPI) data and historical District expenditure information. Appendix A contains the past 10 years of audited detail revenue and expenditure information. It is the basis of the 5-year average shown below and has been used to make projections for the next 5 years of expenditures. The revenue shown is based upon NO change to the existing rates and is presented to determine if existing rates are sufficient to cover projected expenditures over the next five years.

The Escalation Factor for most expenses was set at 1.5% based upon the CPI. The Escalation Factor for Insurance, Fuel, and Utilities was set at 6% based upon the District's historic expenditures and the forecasted changes in PG&E rates. The Escalation Factor for Wages (and all expenses directly related to payroll such as worker's comp insurance, retirement, and payroll taxes) was based upon the District's historic changes and projected raises anticipated by the existing personnel.

Table 17. Revenue and Expenditures Report for previous 5-year Average, Adopted Budget, and 5-years of Projections

Description	5-YEAR AVERAGE	19/20	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
		Adopted Budget					
Ordinary Income/Expense							
Income			Revenue Based Upon Existing Rates				
4200 · Sewer Charges	360,882.21	365,000.00	365,000.00	365,000.00	365,000.00	365,000.00	365,000.00
4300 · Connection Fees	9,140.00						
4650 · Late Charges	3,764.93	4,750.00	4,750.00	4,750.00	4,750.00	4,750.00	4,750.00
4700 · Other Operating Revenue	1,144.09	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
49900 · Uncategorized Income	13.50						
Total Income	374,944.74	372,250.00	372,250.00	372,250.00	372,250.00	372,250.00	372,250.00
Expense							
Administrative and General			+ 1.5% CPI for all but + 6% Insurance, Fuel, & Utilities + 3.5% wages				
5000 · Advertising	105.13	175.00	177.63	180.29	182.99	185.73	188.52
5005 · Bad Debts	1,168.57	1,750.00	1,776.25	1,802.89	1,829.93	1,857.38	1,885.24
5010 · Bank Charges							
5012 · Merchant Account Fees	906.75	1,300.00	1,319.50	1,339.29	1,359.38	1,379.77	1,400.47
5010 · Bank Charges - Other	685.88	950.00	964.25	978.71	993.39	1,008.29	1,023.41
Total 5010 · Bank Charges	1,592.63	2,250.00	2,283.75	2,318.00	2,352.77	2,388.06	2,423.88
5020 · Directors Fees	997.50	1,000.00	1,015.00	1,030.23	1,045.68	1,061.37	1,077.29
5030 · Dues and Memberships	1,730.95	1,925.00	1,953.88	1,983.19	2,012.94	2,043.13	2,073.78

Description	19/20						
	5-YEAR AVERAGE	Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
5035 · Education and Training	1,596.75	1,500.00	1,522.50	1,545.34	1,568.52	1,592.05	1,615.93
5036 · Education and Training - B.O.D.	104.79	150.00	152.25	154.53	156.85	159.20	161.59
Insurance							
5040 · Liability	8,309.41	13,477.48	14,286.13	15,143.30	16,051.90	17,015.01	18,035.91
5050 · Workers' Comp	7,809.22	3,767.40	3,993.44	4,233.05	4,487.03	4,756.25	5,041.63
5055 · Health							
5037 · Employee Benefits	118.48						
5055.1 · Employee Portion	(4,596.93)	(3,900.00)	(4,134.00)	(4,382.04)	(4,644.96)	(4,923.66)	(5,219.08)
5055 · Health - Other	19,638.17	21,900.00	23,214.00	24,606.84	26,083.25	27,648.25	29,307.15
Total 5055 · Health	15,159.71	18,000.00	19,080.00	20,224.80	21,438.29	22,724.59	24,088.07
Total Insurance	31,278.34	35,244.88	37,359.57	39,601.15	41,977.22	44,495.85	47,165.61
5060 · Licenses, Permits, and Fees	18,210.22	17,733.00	17,999.00	18,268.99	18,543.02	18,821.17	19,103.49
5065 · Auto	1,141.61	1,250.00	1,268.75	1,287.78	1,307.10	1,326.71	1,346.61
5070 · Miscellaneous	42.83	50.00	50.75	51.51	52.28	53.06	53.86
5080 · Office Expense	3,424.48	3,500.00	3,552.50	3,605.79	3,659.88	3,714.78	3,770.50
5085 · Outside Services	3,729.88	4,325.00	4,389.88	4,455.73	4,522.57	4,590.41	4,659.27
5090 · Payroll Taxes	10,433.61	13,674.02	14,152.61	14,647.95	15,160.63	15,691.25	16,240.44
5100 · Postage	1,290.59	1,400.00	1,421.00	1,442.32	1,463.95	1,485.91	1,508.20
5110 · Professional Fees	23,596.99	37,600.00	38,164.00	38,736.46	39,317.51	39,907.27	40,505.88
5120 · Property Taxes	3.04	25.00	25.38	25.76	26.15	26.54	26.94
5125 · Repairs and Maintenance	133.70	250.00	253.75	257.56	261.42	265.34	269.32
5130 · Rents	4,963.00	5,010.00	5,085.15	5,161.43	5,238.85	5,317.43	5,397.19
5135 · Retirement	3,076.57	3,580.20	3,705.51	3,835.20	3,969.43	4,108.36	4,252.15
5137 · Supplies	654.55	600.00	609.00	618.14	627.41	636.82	646.37
5140 · Telephone	3,250.87	5,562.50	5,645.94	5,730.63	5,816.59	5,903.84	5,992.40
5145 · Tools	1,791.53	1,000.00	1,015.00	1,030.23	1,045.68	1,061.37	1,077.29
5150 · Travel and Meetings	434.83	500.00	507.50	515.11	522.84	530.68	538.64
5155 · Utilities	1,119.07	1,500.00	1,590.00	1,685.40	1,786.52	1,893.71	2,007.33
5160 · Wages							
5165 · Wages - Overtime	371.88	1,000.00	1,035.00	1,071.23	1,108.72	1,147.53	1,187.69
5160 · Wages - Other	60,967.53	80,610.00	87,751.35	90,822.65	94,001.44	97,291.49	100,696.69

Description	19/20						
	5-YEAR AVERAGE	Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
Total 5160 · Wages	61,339.42	81,610.00	88,786.35	91,893.88	95,110.16	98,439.02	101,884.38
5170 · Vacation Accrual Adjustment	2,121.80	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Administrative and General	179,332.60	225,164.60	236,462.90	243,865.49	251,558.89	259,556.44	267,872.10
Sewage Collection							
6010 · Fuel	2,618.78	2,821.25	2,990.53	3,169.96	3,360.16	3,561.77	3,775.48
6020 · Pumping	687.29	0.00	0.00	0.00	0.00	0.00	0.00
6030 · Repairs and Maintenance	9,078.03	8,000.00	9,500.00	9,642.50	9,787.14	9,933.95	10,082.96
6040 · Supplies	2,019.44	3,000.00	3,045.00	3,090.68	3,137.04	3,184.10	3,231.86
6050 · Utilities	4,430.48	5,000.00	5,300.00	5,618.00	5,955.08	6,312.38	6,691.12
6060 · Wages							
6065 · Wages - Overtime Sewer Collect	1,959.72	2,000.00	2,070.00	2,142.45	2,217.44	2,295.05	2,375.38
6060 · Wages - Other	24,529.22	30,000.00	31,050.00	32,136.75	33,261.54	34,425.69	35,630.59
Total 6060 · Wages	26,488.94	32,000.00	33,120.00	34,279.20	35,478.98	36,720.74	38,005.97
Total Sewage Collection	45,322.96	50,821.25	53,955.53	55,800.34	57,718.40	59,712.94	61,787.39
Sewage Treatment							
6075 · Fuel	2,498.65	2,821.25	2,990.53	3,169.96	3,360.16	3,561.77	3,775.48
6080 · Monitoring	7,611.16	7,000.00	7,105.00	7,211.58	7,319.75	7,429.55	7,540.99
6085 · Outside Services	160.00	0.00	0.00	0.00	0.00	0.00	0.00
6100 · Repairs and Maintenance	10,516.55	10,000.00	10,500.00	10,657.50	10,817.36	10,979.62	11,144.31
6110 · Supplies	6,762.54	9,500.00	9,642.50	9,787.14	9,933.95	10,082.96	10,234.20
6120 · Utilities	9,921.62	9,200.00	9,752.00	10,337.12	10,957.35	11,614.79	12,311.68
6130 · Wages							
6135 · Wages - Overtime Sewer Treat	1,345.01	1,000.00	1,035.00	1,071.23	1,108.72	1,147.53	1,187.69
6130 · Wages - Other	30,967.19	25,000.00	25,875.00	26,780.63	27,717.95	28,688.08	29,692.16
Total 6130 · Wages	32,312.20	26,000.00	26,910.00	27,851.86	28,826.67	29,835.61	30,879.85
Total Sewage Treatment	69,782.71	64,521.25	66,900.03	69,015.16	71,215.24	73,504.30	75,886.51
Total Expense	294,438.27	340,507.10	357,318.46	368,680.99	380,492.53	392,773.68	405,546.00
Net Ordinary Income	80,506.46	31,742.90	14,931.54	3,569.01	(8,242.53)	(20,523.68)	(33,296.00)
Other Income/Expense							
Other Income							
Gain on Asset Disposal	1,089.14	0.00	0.00	0.00	0.00	0.00	0.00

Description	19/20						
	5-YEAR AVERAGE	Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
Property Tax Revenue							
8010 · Secured	24,059.48	25,500.00	25,882.50	26,270.74	26,664.80	27,064.77	27,470.74
8020 · Unsecured	919.45	1,900.00	1,928.50	1,957.43	1,986.79	2,016.59	2,046.84
8025 · Prior Years	10.08	10.00	10.15	10.30	10.45	10.61	10.77
8030 · Supplemental - Current	295.07	250.00	253.75	257.56	261.42	265.34	269.32
8035 · Supplemental - Prior Years	45.45	50.00	50.75	51.51	52.28	53.06	53.86
Total Property Tax Revenue	25,329.53	27,710.00	28,125.65	28,547.54	28,975.74	29,410.37	29,851.53
8055 · Operating Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8060 · Interest Income	4,350.33	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
8070 · Other Non-Operating Revenue	356.85						
9030 · Homeowners' Tax Relief	317.27	310.00	314.65	319.37	324.16	329.02	333.96
Total Other Income	31,443.12	32,520.00	32,940.30	33,366.91	33,799.90	34,239.39	34,685.49
Other Expense							
9010 · Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9040 · Depreciation	168,974.21	177,000.00	176,115.00	175,234.43	174,358.26	173,486.47	172,619.04
9050 · Interest Expense	4,724.26	5,734.02	9,000.00	8,500.00	500.00		
Total Other Expense	173,698.46	182,734.02	185,115.00	183,734.43	174,858.26	173,486.47	172,619.04
Net Other Income	(142,255.35)	(150,214.02)	(152,174.70)	(150,367.52)	(141,058.36)	(139,247.08)	(137,933.55)
Net Income	(61,748.89)	(118,471.12)	(137,243.16)	(146,798.51)	(149,300.89)	(159,770.76)	(171,229.55)
Remove Grant Income & Depreciation	168,974.21	177,000.00	176,115.00	175,234.43	174,358.26	173,486.47	172,619.04
Net Revenue Available for Debt & Asset Replacement	107,225.32	58,528.88	38,871.84	28,435.92	25,057.37	13,715.71	1,389.49

This bottom line number provides the starting point for evaluating the revenue available under existing rates for existing debt service, planned capital improvement projects, future debt service, and asset replacements. This table shows the effect of inflation on the operating expenses with revenues remaining the same with existing rates. Of concern is that in FY 24/25, the Net Revenue available for debt service and asset replacement in the budget is only \$1,389. This means that the rates must be increased just to be able to cover operational costs beyond the 5-year planning period.

The District has existing loans for which the debt service load is known. Since the backhoe purchase is planned for fiscal year 2019/20, it is considered “existing” for the 5-year planning period.

The following table details those loans and their principle payment amounts by fiscal year.

Table 18. Summary of Principle Payments for Existing Sewer Loans

LOAN DESCRIPTION	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
SWRCB IP 2000 Project (until 8/2023, 2%)	23,631	24,103	24,585	25,077	25,578	
Copier	431					
Backhoe (until 06/2024, 4.95%, \$135,000)	12,226	12,845	13,496	14,179	14,892	
Total:	36,288	36,948	38,081	39,256	40,470	0

Table 19. Summary of Projected Cash Flow after Existing Debt Service and CIPs

	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
Net Revenue Available for Debt & Asset Replacement	58,529	38,872	28,436	25,057	13,716	1,389
Loan Principal Payments	36,288	36,948	38,081	39,256	40,470	0
Funds available or (Needed) for CIPs after Operational and Debt Service	22,241	1,924	(9,645)	(14,199)	(26,755)	1,389
Since the sum of these are negative, a rate adjustment is necessary						
CIP Project Costs by F/Y (Water + ½ Assets)	23,500	120,000	127,500	112,500	177,000	272,000
Available or (Needed) Revenue Remaining by FY	(1,259)	(118,076)	(137,145)	(126,699)	(203,755)	(270,611)
Since these are all negative, a rate adjustment is necessary						

PROPOSED CHANGES TO SEWER RATE STRUCTURE AND PROPOSED RATES

Since the existing rates will not meet the projected operational expenses, existing debt service, projected CIPs and asset replacement costs, a rate adjustment will be needed. As part of the evaluation of the existing rates, there are elements of the methodology for residential customers that are resulting in similar types and customers with similar annual useage not paying similar sewer base rates nor were the residential and commercial customers utilizing an equal portion of the sewer system fixed expenses. The rate committee kept the goal of correcting these inequities as part of the rate adjustment process, so a change in base rate calculation methodology is included in these proposed changes to the sewer rates.

The biggest change to the proposed rates is that regardless of whether an account is residential, commercial, multi family, or multi-use, they will all be charged the same base rate for each ERU. The ERU used to compute the base sewer rate will not be recalculated each year unless some change is made to the conditions at the premise. For example: a store becomes a restaurant, the ownership or tenancy changes and the use of water and or sewer at the premise changes. It will be at the General Manager's discretion to make these changes. Any owner can appeal the General Manager's decision to the Board of Directors of the District.

Appendix D is a table titled SEWER EQUIVALENT RESIDENTIAL UNIT (ERU) DETERMINATION that explains how ERUs are calculated and the consumption strength multiplier (CSM) for each type of establishment. A table of every commercial sewer account can be found in Appendix C showing the ERU and CSM for each account. ERUs will initially be calculated utilizing the past 12 months of consumption records. Single family residential is 1.0 ERU and a CSM of 1.0.

In the past, accounts that have multiple single family units served on a single meter has not been clearly identified or accurately billed as a multifamily account. Installing additional meters for each unit and re-plumbing the uses behind the meter to be in accordance with GSD ordinances is not practical. Instead each of these locations has been inventoried and the ERUs for sewer will be used for sewer base rate calculations. The consumption for these accounts will be billed as commercial accounts.

Residential multifamily uses will be billed at a CSM of 1.0 and multiuse locations will have a blended CSM determined by the General Manager based upon the approximate % of use for each type of use. Appendix B lists each of these locations by account number with an analysis of the existing and proposed base and consumption rates for each account. These accounts will see the largest increase in their base rates as they will now be paying a portion of a base rate for each unit connected to the meter instead of a single base rate for the combined units. This will correct the inequitable way that they have been billed in the past.

RESIDENTIAL AND COMMERCIAL SEWER RATES

- Sewer rates will include a base rate fee and a consumption fee for single family residential, multifamily residential, and commercial customers
- Every account will be coded an ERU based upon the use calculated for it. (see tables) and based upon the average consumption for the past two years
- Sewer base rates will be set as the same \$ per ERU for commercial, residential, and multi-family/multi-use accounts.
- There will be a residential consumption fee per unit of water used
- There will be a commercial consumption fee per unit of water used
- Each account will be coded with a consumption strength multiplier (based upon the uses within the property) and that will be multiplied times the commercial consumption fee for calculating the consumption portion of the bill

Table 20. Proposed Residential and Commercial Sewer Rates

Description	RATE PER MONTH STARTING				
	June 2020	July 2021	July 2022	July 2023	July 2024
Base Rate - per ERU (\$/mo.)	45.00	47.00	49.00	51.00	53.00
Residential and Commercial Consumption (\$/hcf) X consumption strength multiplier SFR CSM = 1.0	3.50	4.00	4.50	5.00	5.50
Estimated Additional Revenue with Proposed Rate	107,500	144,000	180,000	217,000	253,000

FINANCIAL IMPACT OF PROPOSED SEWER RATES & CASH FLOW PROJECTIONS

Table 21. Summary of needed cash and projected increases in revenue due to proposed rates.

	19/20 Adopted Budget	20/21 Projected	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected
Net Revenue Available for Debt & Asset Replacement	58,529	38,872	28,436	25,057	13,716	1,389
Loan Principal Payments	36,288	36,948	38,081	39,256	40,470	0
Funds available or (Needed) for CIPs after Operational and Debt Service	22,241	1,924	(9,645)	(14,199)	(26,755)	1,389
Since the sum of these are negative, a rate adjustment is necessary						
CIP Project Costs by F/Y (Water + ½ Assets)	23,500	120,000	127,500	112,500	177,000	272,000
Available or (Needed) Revenue Remaining by FY	(1,259)	(118,076)	(137,145)	(126,699)	(203,755)	(270,611)
Since these are all negative, a rate adjustment is necessary						
Estimated Increase in Revenue with Proposed Rates		107,500	144,000	180,000	217,000	253,000
(Deficit) / Overage Revenue by FY after Debt Service and CIPs		(10,576)	6,855	53,301	13,245	(17,611)
Cumulative Funds coming from reserves for projects		(10,576)	(3,722)	49,580	62,825	45,214

As can be seen in this table, with the exception of FY 20/21 and FY 24/25, the proposed sewer rates will generate enough revenue to meet the needs for operations, debt service, capital improvement projects, and asset replacements over the next five years. At the end of the fifth year with the full rate increase implemented, the net effect on the reserve account is a \$45K surplus that can be added to the reserve account to begin increasing the balance to the Board's target reserve balance.

SEWER RATE SURVEY

A rate survey for residential customers of the surrounding area shows that the District's existing sewer rates fall in the middle of the range. After implementing the proposed rates in 2020, the District's rate will remain in the middle.

Table 22. Rates for Monthly Single Family Residential sewer Bill

Name of Agency	Cost for 5 units (HCF)	Cost for 10 units (HCF)	Cost for 20 units (HCF)
City of Trinidad	N/A	N/A	N/A
Willow Creek CSD	N/A	N/A	N/A
Benbow	N/A	N/A	N/A
Phillipsville	N/A	N/A	N/A
Miranda	24.00	24.00	24.00
Garberville Sanitary District - Existing	34.99	49.49	78.49
City of Fortuna	38.75	81.80	167.90
McKinleyville CSD	43.22	55.97	81.47
Humboldt CSD	45.92	73.99	129.99
Humboldt Bay Municipal WD	46.33		
Redway CSD	57.00	61.00	69.00
Ferndale	58.08	61.70	123.40
Garberville Sanitary District - Proposed	62.50	80.00	115.00
City of Arcata	63.62	103.02	207.18
City of Eureka	66.17	107.67	190.67
City of Rio Dell	69.63		
Fieldbrook CSD	103.20	137.00	204.60

EXAMPLES FOR RATE CALCULATIONS

GARBERVILLE SANITARY DISTRICT
P.O. BOX 211
GARBERVILLE, CA 95542
(707) 923-9566

SRVC	PRESENT RDG	PREVIOUS RDG	USED
WAT	2156	2151	5

READ DATE: 12/19/19

SERVICE	AMOUNT	SERVICE	AMOUNT
WATER	63.72	Res Sewer	49.49

\$60.22 + 5x0.70

The Office Will Be Closed January 20, 2020*

ACCOUNT #	ROUTE
[REDACTED]	01

DUE DATE	NOW DUE
01/25/20	113.21

PAY EARLY SAVE THIS	REMIT AFTER DUE DATE
15.00	128.21

SRVC ADDR [REDACTED]

RETURN THIS PORTION WITH PAYMENT

ACCOUNT #
[REDACTED]

SRVC ADDR	NOW DUE	DUE DATE	REMIT AFTER DUE DATE
[REDACTED]	113.21	01/25/20	128.21

Residential Customer; Downtown, uses an average of 7 units per month

Table 23. Existing Rates:

Description	Rate/mo.
Sewer Base Rate (\$/mo.) - minimum	34.99
Sewer Consumption \$2.90/unit (\$/mo.) x 7 units	20.30
Water Base Rate - ¾" meter (\$/mo.)	60.22
Water Consumption Tier 1: 0-5 units; \$0.70/unit x 5 units	3.50
Water Consumption Tier 2: 6 + units; \$3.85/unit x 2 units	7.70
Total Monthly Bill	126.71

Table 24. Proposed Rates:

Description	Rate/mo.
Sewer Base Rate (\$45.00/mo.) x 1 ERU	45.00
Sewer Consumption \$3.50/unit (\$/mo.) x 7 units	24.50
Water Base Rate - Residential (\$/mo.)	65.00
Water Consumption Rate 0-8 units; \$1.00/unit x 7 units	7.00
Total Monthly Bill	141.50

Δ Water = (\$0.58)
Δ Sewer = \$14.21

Commercial Office Customer; Downtown, 1.0 CSM uses an average of 7 units per month

Table 25. Existing Rates:

Description	Rate/mo.
Sewer Base Rate (\$/mo.)	34.99
Sewer Consumption \$2.13/unit (\$/mo.) x 7 units	14.91
Water Base Rate - ¾" meter (\$/mo.)	60.22
Water Consumption, \$2.67/unit x 7 units	18.69
Total Monthly Bill	128.81

Table 26. Proposed Rates:

Description	Rate/mo.
Sewer Base Rate (\$45/mo.) x 1 ERU	45.00
Sewer Consumption \$3.50/unit (\$/mo.) x 1.0 CSM x 7 units	24.50
Water Base Rate - Tier 1 (\$65/mo.)	65.00
Water Consumption Rate 0-40 units, \$3.00/unit x 7 units	21.00
Total Monthly Bill	155.50

Δ Water = \$7.90
 Δ Sewer = \$19.60

Commercial Hotel; Downtown, 1.2 CSM uses an average of 100 units per month (12.5 ERU)

Table 27. Existing Rates:

Description	Rate/mo.
Sewer Base Rate (\$/mo.)	481.50
Sewer Consumption, \$ 2.66/unit (\$/mo.) x 100 units	266.00
Water Base Rate - 2" meter (\$/mo.)	361.30
Water Consumption, \$2.67/unit x 100 units	267.00
Total Monthly Bill	1,375.80

Table 28. Proposed Rates:

Description	Rate/mo.
Sewer Base Rate (\$/mo.) x 12.5 ERU	562.50
Sewer Consumption \$3.50/unit (\$/mo.) x 1.2 CSM x 100 units	420.00
Water Base Rate - Tier 3 (\$/mo.)	240.00
Water Consumption Rate 0-40 units, \$3.00/unit x 40 units	120.00
Water Consumption Rate 41 + units, \$2.65/unit x 60 units	159.00
Total Monthly Bill	1,501.50

Δ Water = (\$109.30)
 Δ Sewer = \$235.00

Commercial Restaurant; Downtown, 1.4 CSM uses an average of 25 units per month (2.6 ERU)

Table 29. Existing Rates:

Description	Rate/mo.
Sewer Base Rate (\$/mo.)	120.37
Sewer Consumption, \$ 5.31 per unit (\$/mo.) x 25 units	132.75
Water Base Rate - 1" meter (\$/mo.)	120.43
Water Consumption, \$2.67/unit x 25 units	66.75
Total Monthly Bill	440.30

Table 30. Proposed Rates:

Description	Rate/mo.
Sewer Base Rate (\$45/mo.) x 2.6 ERU	117.00
Sewer Consumption \$3.50/unit/mo. x 1.4 CSM x 25 units	122.50
Water Base Rate - Tier 2 (\$/mo.)	120.00
Water Consumption Rate 0-40 units, \$3.00/unit x 25 units	75.00
Total Monthly Bill	434.50

Δ Water = \$7.82
 Δ Sewer = (\$13.62)

APPENDIX A

Last 10-years of Audited Revenue and Expenditures

WATER AND SEWER

Revenue Expense - Compare Fiscal Years WATER

July 2009 through June 2019

	Jul '09 - Jun 10	Jul '10 - Jun 11	Jul '11 - Jun 12	Jul '12 - Jun 13	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	5-YEAR AVERAGE
Ordinary Income/Expense											
Income											
Water Charges											
4100 · Residential	157,705.76	200,442.91	202,080.79	253,787.29	291,071.84	276,002.07	269,615.99	289,325.25	289,248.02	291,669.37	283,172.14
4110 · Commercial	116,411.41	164,196.25	173,038.17	198,763.26	219,760.88	214,530.47	211,605.34	220,736.64	219,252.76	218,351.47	216,895.34
4120 · System Reserve Fee	5,677.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4125 · Employee Discounts	(275.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4150 · Bulk Water Sales	5,819.39	10,755.84	21,098.40	23,407.08	48.00	0.00	0.00	0.00	25,500.00	15,024.00	8,104.80
Total Water Charges	285,338.66	375,395.00	396,217.36	475,957.63	510,880.72	490,532.54	481,221.33	510,061.89	534,000.78	525,044.84	508,172.28
4300 · Connection Fees	0.00	0.00	1,200.00	100.00	1,350.00	16,100.00	8,600.00	0.00	16,000.00	24,000.00	12,940.00
4650 · Late Charges	3,340.98	2,020.49	3,259.71	2,959.86	3,299.87	3,317.50	2,272.50	3,142.17	2,977.50	7,045.00	3,750.93
4700 · Other Operating Revenue	1,988.68	3,895.02	1,726.00	1,574.44	785.00	2,985.82	3,781.82	4,683.01	3,780.75	6,520.00	4,350.28
4710 · Document Preparation Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49900 · Uncategorized Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.50	1,500.00	313.50
Total Income	290,668.32	381,310.51	402,403.07	480,591.93	516,315.59	512,935.86	495,875.65	517,887.07	556,826.53	564,109.84	529,526.99
Gross Profit	290,668.32	381,310.51	402,403.07	480,591.93	516,315.59	512,935.86	495,875.65	517,887.07	556,826.53	564,109.84	529,526.99
Expense											
Administrative and General											
5000 · Advertising	97.34	54.98	55.00	115.25	107.50	390.66	0.00	135.00	0.00	0.00	105.13
5005 · Bad Debts	119.30	230.92	0.00	501.78	2,989.48	2,707.97	1,500.00	0.00	927.71	2,425.87	1,512.31
5010 · Bank Charges											
5012 · Merchant Account Fees	0.00	0.00	0.00	90.54	308.23	489.48	724.93	841.94	1,200.74	1,276.49	906.72
5010 · Bank Charges - Other	(3.75)	175.00	267.00	335.36	900.39	322.48	604.85	805.43	870.85	826.05	685.93
Total 5010 · Bank Charges	(3.75)	175.00	267.00	425.90	1,208.62	811.96	1,329.78	1,647.37	2,071.59	2,102.54	1,592.65
5015 · Conservation	288.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5020 · Directors Fees	599.71	550.00	1,002.50	709.44	787.50	650.00	475.00	662.50	1,950.00	1,250.00	997.50
5030 · Dues and Memberships	778.50	1,391.22	1,013.50	1,040.50	825.47	1,562.22	1,536.82	1,739.56	2,180.13	2,112.00	1,826.15
5035 · Education and Training	254.50	439.00	65.00	1,384.31	758.91	1,597.32	2,045.94	982.37	1,181.22	2,595.56	1,680.48
5036 · Education and Training - B.O.D.	30.13	129.09	55.00	0.00	0.00	0.00	0.00	0.00	364.25	(75.00)	57.85
Insurance											
5040 · Liability	4,133.35	4,844.10	4,533.70	4,902.06	5,149.46	5,675.74	6,165.28	8,107.00	10,322.55	11,226.98	8,299.51
5050 · Workers' Comp	5,359.13	8,091.12	2,930.06	2,665.93	10,299.30	13,653.04	15,174.39	7,701.00	5,701.02	4,394.44	9,324.78
5055 · Health											
5037 · Employee Benefits	0.00	0.00	0.00	72.00	1,076.14	982.37	0.00	0.00	0.00	0.00	196.47
5055.1 · Employee Portion	(3,210.00)	(2,831.90)	(2,974.09)	(4,669.64)	(3,890.55)	(4,097.10)	(6,465.23)	(7,583.10)	(4,227.53)	(3,989.27)	(5,272.45)
5055 · Health - Other	5,758.51	6,683.99	9,436.18	11,269.56	15,401.16	16,882.02	21,645.96	22,683.72	17,178.33	19,800.96	19,638.20
Total 5055 · Health	2,548.51	3,852.09	6,462.09	6,671.92	12,586.75	13,767.29	15,180.73	15,100.62	12,950.80	15,811.69	14,562.23
Total Insurance	12,040.99	16,787.31	13,925.85	14,239.91	28,035.51	33,096.07	36,520.40	30,908.62	28,974.37	31,433.11	32,186.51
5060 · Licenses, Permits, and Fees	3,015.01	3,068.67	3,166.11	3,152.11	3,137.82	3,492.64	3,736.31	3,741.99	3,930.99	2,259.90	3,432.37
5065 · Auto	740.40	1,563.84	9,005.78	749.01	1,837.36	1,719.44	1,597.53	1,477.29	269.52	645.79	1,141.91
5070 · Miscellaneous	16.56	4.13	35.50	4.01	25.00	286.59	0.00	68.94	57.44	87.68	100.13
5080 · Office Expense	2,049.02	2,057.81	2,136.10	2,658.61	1,911.52	2,820.60	3,076.55	3,255.51	3,460.00	4,078.37	3,338.21
5085 · Outside Services	5,649.87	8,582.44	3,957.14	4,695.99	3,505.48	6,176.17	3,731.47	3,949.10	4,082.62	3,486.61	4,285.19

Revenue Expense - Compare Fiscal Years WATER

July 2009 through June 2019

	Jul '09 - Jun 10	Jul '10 - Jun 11	Jul '11 - Jun 12	Jul '12 - Jun 13	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	5-YEAR AVERAGE
5090 · Payroll Taxes	7,054.76	6,453.12	9,192.69	9,660.05	10,491.40	11,309.03	14,288.14	14,326.92	13,531.36	14,301.66	13,551.42
5100 · Postage	1,016.68	903.16	920.42	1,599.39	1,205.56	1,158.12	1,622.52	1,134.54	1,356.83	1,190.56	1,292.51
5110 · Professional Fees	9,584.16	6,368.24	10,246.11	15,326.99	9,808.14	11,428.83	20,816.65	26,577.50	37,369.37	36,699.18	26,578.31
5120 · Property Taxes	6.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	0.00	15.21	10.24
5125 · Repairs and Maintenance	0.00	132.87	706.57	2,603.27	174.22	0.00	134.23	446.74	0.00	11.57	118.51
5130 · Rents	5,400.00	5,400.00	5,400.00	5,400.00	5,410.00	5,400.00	5,575.00	5,010.00	5,427.50	4,602.50	5,203.00
5135 · Retirement	903.08	1,218.81	1,823.02	2,928.76	2,835.36	2,625.24	4,369.01	4,786.60	4,164.71	4,326.04	4,054.32
5137 · Supplies	236.75	1,247.64	1,045.66	440.58	448.03	233.00	1,048.94	143.61	503.21	975.69	580.89
5140 · Telephone	2,762.41	2,428.94	2,304.72	2,106.26	2,960.67	4,052.25	2,112.06	1,438.04	3,613.80	5,308.93	3,305.02
5145 · Tools	0.00	0.00	0.00	0.00	1,084.44	3,023.56	3,133.35	3,538.08	298.17	0.00	1,998.63
5150 · Travel and Meetings	485.28	237.98	1,154.01	440.47	560.64	370.64	851.39	1,218.62	632.79	99.12	634.51
5155 · Utilities	692.56	1,004.62	704.37	834.02	872.07	942.74	1,143.98	1,126.66	1,204.19	1,177.82	1,119.08
5160 · Wages											
5165 · Wages - Overtime	0.00	0.00	0.00	0.00	881.67	23.29	0.00	226.28	1,639.15	3,012.91	980.33
5160 · Wages - Other	55,316.65	47,612.44	54,847.99	55,997.82	37,969.51	48,365.90	69,282.27	73,247.58	59,973.76	69,482.34	64,070.37
Total 5160 · Wages	55,316.65	47,612.44	54,847.99	55,997.82	38,851.18	48,389.19	69,282.27	73,473.86	61,612.91	72,495.25	65,050.70
5170 · Vacation Accrual Adjustment	7,502.02	1,257.48	(4,671.59)	1,334.57	164.50	1,501.94	3,880.14	4,303.99	2,308.78	2,595.80	2,918.13
Total Administrative and General	116,636.60	109,311.71	118,370.45	128,361.00	120,008.38	145,758.18	183,819.48	186,105.41	181,473.46	196,201.76	178,671.66
Water Trans and Distribution											
7075 · Fuel	0.00	0.00	0.00	0.00	0.00	2,191.81	2,812.29	2,533.15	2,301.87	2,645.87	2,497.00
7080 · Pumping	2,467.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7090 · Repairs and Maintenance	19,618.78	16,130.06	18,132.08	8,970.17	39,392.92	14,867.20	13,919.61	13,453.63	23,171.26	15,932.19	16,268.78
7100 · Supplies	1,035.60	235.91	3,139.19	3,906.91	6,004.30	10,256.68	2,295.00	3,113.24	2,164.44	12,720.11	6,109.89
7110 · Utilities	5,892.86	6,734.88	8,569.00	8,815.54	9,445.31	10,615.39	6,915.82	8,204.78	6,382.65	6,050.47	7,633.82
7120 · Wages											
7125 · Wages - Overtime Water Trar	0.00	0.00	0.00	0.00	2,559.02	4,246.26	3,922.50	4,187.50	5,518.38	4,755.00	4,525.93
7120 · Wages - Other	13,632.29	12,026.39	16,729.80	20,276.02	26,508.26	25,516.73	33,533.00	38,544.66	45,176.02	38,351.60	36,224.40
Total 7120 · Wages	13,632.29	12,026.39	16,729.80	20,276.02	29,067.28	29,762.99	37,455.50	42,732.16	50,694.40	43,106.60	40,750.33
Total Water Trans and Distribution	42,647.32	35,127.24	46,570.07	41,968.64	83,909.81	67,694.07	63,398.22	70,036.96	84,714.62	80,455.24	73,259.82
Water Treatment											
7020 · Fuel	0.00	0.00	0.00	0.00	0.00	3,409.93	2,668.23	2,533.22	1,249.56	2,645.89	2,501.37
7010 · Monitoring	3,106.13	1,115.10	1,320.05	1,548.88	2,337.95	2,705.18	2,932.47	5,114.20	6,281.87	7,231.03	4,852.95
7015 · Outside Services	8,927.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	35.00
7030 · Repairs and Maintenance	2,845.69	2,166.46	6,559.18	17,901.20	2,143.14	5,741.73	6,269.73	13,571.75	17,885.31	19,068.32	12,507.37
7040 · Supplies	9,563.47	13,391.13	9,978.18	11,973.21	11,546.36	16,382.29	13,361.19	14,241.89	11,896.45	15,487.08	14,273.78
7050 · Utilities	29,502.40	34,605.37	32,334.45	29,575.39	33,851.89	37,310.99	34,839.89	39,516.44	38,402.56	42,743.97	38,562.77
7060 · Wages											
7065 · Wages - Overtime Water Trea	0.00	0.00	0.00	0.00	3,191.33	5,053.95	5,513.00	5,523.00	7,230.13	11,684.75	7,000.97
7060 · Wages - Other	15,248.92	15,339.61	15,308.49	19,655.97	31,711.96	41,669.78	52,299.66	37,667.70	39,980.74	41,573.43	42,638.26
Total 7060 · Wages	15,248.92	15,339.61	15,308.49	19,655.97	34,903.29	46,723.73	57,812.66	43,190.70	47,210.87	53,258.18	49,639.23
Total Water Treatment	69,194.11	66,617.67	65,500.35	80,654.65	84,782.63	112,273.85	117,884.17	118,168.20	122,926.62	140,609.47	122,372.46
Total Expense	228,478.03	211,056.62	230,440.87	250,984.29	288,700.82	325,726.10	365,101.87	374,310.57	389,114.70	417,266.47	374,303.94
Net Ordinary Income	62,190.29	170,253.89	171,962.20	229,607.64	227,614.77	187,209.76	130,773.78	143,576.50	167,711.83	146,843.37	155,223.05

Revenue Expense - Compare Fiscal Years WATER

July 2009 through June 2019

	Jul '09 - Jun 10	Jul '10 - Jun 11	Jul '11 - Jun 12	Jul '12 - Jun 13	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	5-YEAR AVERAGE
Other Income/Expense											
Other Income											
Gain on Asset Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,445.69	0.00	0.00	1,089.14
Gain/(Loss) on Asset Disposals	0.00	0.00	0.00	(3,997.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8053 · Water Capital Grant Income	0.00	174,636.21	225,367.80	579,027.24	1,739,281.03	687,191.97	0.00	0.00	60,000.00	0.00	149,438.39
8060 · Interest Income	154.65	899.20	996.09	183.11	157.78	236.67	1,169.06	3,036.99	3,599.44	4,262.63	2,460.96
8070 · Other Non-Operating Revenue	75.00	0.00	0.00	0.00	707.52	0.00	0.00	3.50	0.55	830.22	166.85
Total Other Income	229.65	175,535.41	226,363.89	575,213.35	1,740,146.33	687,428.64	1,169.06	8,486.18	63,599.99	5,092.85	153,155.34
Other Expense											
Loss on Asset Disposal	0.00	0.00	0.00	0.00	0.00	10,160.00	0.00	0.00	0.00	0.00	2,032.00
9010 · Other Expenses	0.00	0.00	0.00	0.00	2,022.61	0.00	1,500.00	0.00	0.00	1,230.00	546.00
9040 · Depreciation	31,448.00	33,332.00	32,411.00	66,456.26	70,957.00	155,607.00	317,263.00	355,832.00	349,249.00	334,024.04	302,395.01
9050 · Interest Expense	2,417.38	821.71	4,570.19	372.77	2.37	3,120.03	8,230.74	10,223.23	8,712.50	4,128.78	6,883.06
Total Other Expense	33,865.38	34,153.71	36,981.19	66,829.03	72,981.98	168,887.03	326,993.74	366,055.23	357,961.50	339,382.82	311,856.06
Net Other Income	(33,635.73)	141,381.70	189,382.70	508,384.32	1,667,164.35	518,541.61	(325,824.68)	(357,569.05)	(294,361.51)	(334,289.97)	(158,700.72)
Net Income	28,554.56	311,635.59	361,344.90	737,991.96	1,894,779.12	705,751.37	(195,050.90)	(213,992.55)	(126,649.68)	(187,446.60)	(3,477.67)
Remove Grant Income & Depreciation	31,448.00	(141,304.21)	(192,956.80)	(512,570.98)	(1,668,324.03)	(531,584.97)	317,263.00	355,832.00	289,249.00	334,024.04	152,956.61
Net Revenue Available for Debt & Asset Replacement	60,002.56	170,331.38	168,388.10	225,420.98	226,455.09	174,166.40	122,212.10	141,839.45	162,599.32	146,577.44	149,478.94

Revenue Expense - Compare Fiscal Years SEWER

July 2009 through June 2019

	Jul '09 - Jun 10	Jul '10 - Jun 11	Jul '11 - Jun 12	Jul '12 - Jun 13	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	5-YEAR AVERAGE
Ordinary Income/Expense											
Income											
4200 · Sewer Charges	283,207.26	321,367.77	310,079.74	334,164.39	368,250.27	365,127.60	365,409.09	362,192.21	359,797.67	351,884.48	360,882.21
4250 · System Reserve Fees	5,754.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4300 · Connection Fees	0.00	0.00	0.00	0.00	150.00	22,500.00	7,200.00	0.00	16,000.00	0.00	9,140.00
4650 · Late Charges	3,360.99	2,015.49	3,259.71	2,959.87	3,299.87	3,317.50	2,272.50	3,142.17	3,047.50	7,045.00	3,764.93
4700 · Other Operating Revenue	649.67	(67.50)	1,103.50	110.10	20.00	69.70	147.01	273.00	4,430.75	800.00	1,144.09
49900 · Uncategorized Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.50	0.00	13.50
Total Income	292,972.80	323,315.76	314,442.95	337,234.36	371,720.14	391,014.80	375,028.60	365,607.38	383,343.42	359,729.48	374,944.74
Gross Profit	292,972.80	323,315.76	314,442.95	337,234.36	371,720.14	391,014.80	375,028.60	365,607.38	383,343.42	359,729.48	374,944.74
Expense											
Administrative and General											
5000 · Advertising	97.66	54.99	55.00	103.50	107.50	390.64	0.00	135.00	0.00	0.00	105.13
5005 · Bad Debts	119.30	81.68	0.00	245.37	1,784.94	3,384.68	1,500.00	0.00	927.71	30.47	1,168.57
5010 · Bank Charges											
5012 · Merchant Account Fees	0.00	0.00	0.00	90.46	308.23	489.46	725.07	842.02	1,200.72	1,276.48	906.75
5010 · Bank Charges - Other	11.25	117.50	143.00	327.40	900.27	322.47	604.66	805.43	870.83	826.03	685.88
Total 5010 · Bank Charges	11.25	117.50	143.00	417.86	1,208.50	811.93	1,329.73	1,647.45	2,071.55	2,102.51	1,592.63
5015 · Conservation	288.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5020 · Directors Fees	674.72	550.00	1,002.50	709.45	787.50	650.00	475.00	662.50	1,950.00	1,250.00	997.50
5030 · Dues and Memberships	779.50	820.00	1,013.50	1,040.50	825.47	1,250.22	1,372.83	1,739.56	2,180.14	2,112.00	1,730.95
5035 · Education and Training	254.50	439.00	65.00	255.85	633.90	1,238.34	1,689.94	1,693.47	1,001.22	2,360.77	1,596.75
5036 · Education and Training - B.O.C	30.13	129.09	55.00	0.00	0.00	0.00	0.00	0.00	364.25	159.72	104.79
Insurance											
5040 · Liability	4,133.30	4,844.09	4,533.71	4,902.05	5,149.34	5,675.63	6,215.19	8,106.80	10,322.44	11,226.98	8,309.41
5050 · Workers' Comp	5,020.88	9,222.41	4,048.26	2,698.32	10,740.47	11,488.80	13,304.87	6,076.96	4,434.99	3,740.49	7,809.22
5055 · Health											
5037 · Employee Benefits	0.00	0.00	0.00	0.00	28.88	592.39	0.00	0.00	0.00	0.00	118.48
5055.1 · Employee Portion	(3,210.00)	(2,882.53)	(2,995.14)	(4,548.96)	(3,722.67)	(3,845.63)	(6,089.97)	(6,379.17)	(3,367.72)	(3,302.17)	(4,596.93)
5055 · Health - Other	4,840.16	5,731.55	9,436.18	11,269.56	15,401.16	16,882.02	21,645.90	22,683.69	17,178.33	19,800.90	19,638.17
Total 5055 · Health	1,630.16	2,849.02	6,441.04	6,720.60	11,707.37	13,628.78	15,555.93	16,304.52	13,810.61	16,498.73	15,159.71
Total Insurance	10,784.34	16,915.52	15,023.01	14,320.97	27,597.18	30,793.21	35,075.99	30,488.28	28,568.04	31,466.20	31,278.34
5060 · Licenses, Permits, and Fees	10,899.00	10,934.00	12,714.00	12,700.00	16,041.85	18,021.35	18,304.00	17,577.60	18,078.70	19,069.47	18,210.22
5065 · Auto	740.70	1,341.19	9,005.91	754.26	1,842.11	1,717.91	1,597.57	1,477.28	269.51	645.77	1,141.61
5070 · Miscellaneous	16.56	5.00	35.50	0.00	25.00	0.00	0.00	68.98	57.44	87.72	42.83
5080 · Office Expense	2,048.94	2,063.80	2,238.36	2,606.17	1,911.47	2,605.45	3,096.70	3,255.46	3,459.83	4,704.97	3,424.48
5085 · Outside Services	6,495.24	4,723.01	3,658.11	5,568.88	3,505.43	3,322.04	3,675.81	3,765.87	4,000.60	3,885.08	3,729.88
5090 · Payroll Taxes	6,246.94	7,247.14	8,565.97	7,105.47	8,447.60	8,076.49	10,144.95	10,977.86	10,715.47	12,253.29	10,433.61
5100 · Postage	1,006.17	901.96	915.54	1,613.77	1,205.58	1,158.09	1,609.74	1,134.56	1,356.72	1,193.84	1,290.59
5110 · Professional Fees	9,274.17	6,318.26	10,441.14	10,260.41	8,893.86	12,217.81	18,369.98	22,021.82	32,321.78	33,053.58	23,596.99
5120 · Property Taxes	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.21	3.04
5125 · Repairs and Maintenance	0.00	132.89	433.26	966.20	174.20	23.75	134.23	498.94	0.00	11.57	133.70
5130 · Rents	4,800.00	4,800.00	4,800.00	4,800.00	4,810.00	4,800.00	4,975.00	5,010.00	5,427.50	4,602.50	4,963.00

Revenue Expense - Compare Fiscal Years SEWER

July 2009 through June 2019

	Jul '09 - Jun 10	Jul '10 - Jun 11	Jul '11 - Jun 12	Jul '12 - Jun 13	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	5-YEAR AVERAGE
5135 · Retirement	881.36	1,408.27	1,919.19	2,053.84	2,301.86	1,888.98	3,112.43	3,672.51	3,123.12	3,585.79	3,076.57
5137 · Supplies	236.98	1,476.58	1,072.91	461.95	448.02	233.06	1,060.34	434.20	503.19	1,041.96	654.55
5140 · Telephone	2,759.38	2,429.04	2,304.76	2,339.38	2,960.76	3,566.28	2,327.65	1,438.07	3,613.71	5,308.66	3,250.87
5145 · Tools	0.00	0.00	0.00	0.00	1,142.44	1,951.71	3,814.25	2,893.54	298.16	0.00	1,791.53
5150 · Travel and Meetings	663.43	236.47	284.77	124.58	434.59	297.83	506.15	638.33	632.76	99.10	434.83
5155 · Utilities	690.93	1,005.07	704.44	834.01	872.10	942.72	1,144.08	1,126.67	1,204.14	1,177.74	1,119.07
5160 · Wages											
5165 · Wages - Overtime	0.00	0.00	0.00	0.00	626.12	31.05	0.00	195.01	833.85	799.50	371.88
5160 · Wages - Other	49,586.60	48,212.08	54,157.10	46,723.68	34,746.88	43,090.13	65,342.62	66,953.60	59,972.28	69,479.04	60,967.53
Total 5160 · Wages	49,586.60	48,212.08	54,157.10	46,723.68	35,373.00	43,121.18	65,342.62	67,148.61	60,806.13	70,278.54	61,339.42
5170 · Vacation Accrual Adjustment	7,502.01	1,257.48	(4,671.58)	966.42	153.36	569.70	2,685.24	3,327.19	1,806.70	2,220.15	2,121.80
Administrative and General - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.32)	(0.66)
Total Administrative and General	116,894.47	113,600.02	125,936.39	116,972.52	123,488.22	143,033.37	183,344.23	182,833.75	184,738.37	202,713.29	179,332.60
Sewage Collection											
6010 · Fuel	0.00	0.00	0.00	0.00	0.00	2,944.61	2,668.32	2,533.20	2,301.86	2,645.89	2,618.78
6020 · Pumping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,436.46	0.00	687.29
6030 · Repairs and Maintenance	13,122.88	33,920.62	18,933.77	9,249.29	24,077.66	27,755.80	3,233.79	5,280.01	4,627.40	4,493.17	9,078.03
6040 · Supplies	424.02	420.33	436.37	184.19	186.09	1,472.44	1,313.55	2,176.02	1,985.28	3,149.89	2,019.44
6050 · Utilities	4,152.55	4,270.42	4,370.21	4,861.80	4,886.26	5,131.21	4,625.02	4,794.62	3,937.15	3,664.41	4,430.48
6060 · Wages											
6065 · Wages - Overtime Sewer Co	0.00	0.00	0.00	0.00	1,330.57	1,484.49	1,048.50	3,135.00	1,118.63	3,012.00	1,959.72
6060 · Wages - Other	7,975.07	10,519.55	10,123.47	9,975.82	16,210.25	14,496.80	18,366.00	26,518.60	32,593.43	30,671.27	24,529.22
Total 6060 · Wages	7,975.07	10,519.55	10,123.47	9,975.82	17,540.82	15,981.29	19,414.50	29,653.60	33,712.06	33,683.27	26,488.94
Sewage Collection - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sewage Collection	25,674.52	49,130.92	33,863.82	24,271.10	46,690.83	53,285.35	31,255.18	44,437.45	50,000.21	47,636.63	45,322.96
Sewage Treatment											
6075 · Fuel	0.00	0.00	0.00	0.00	0.00	2,106.11	2,906.21	2,533.18	2,301.85	2,645.88	2,498.65
6080 · Monitoring	4,952.88	8,030.00	5,752.44	8,475.20	7,951.88	6,631.31	19,924.60	4,241.67	3,233.23	4,025.00	7,611.16
6085 · Outside Services	150.00	(150.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	160.00
6100 · Repairs and Maintenance	1,953.62	2,874.03	6,720.19	5,511.77	4,348.69	12,174.74	15,223.51	9,182.68	10,966.86	5,034.96	10,516.55
6110 · Supplies	18,268.15	11,608.13	11,484.85	10,267.88	8,986.00	7,448.64	3,435.57	8,789.56	6,568.85	7,570.07	6,762.54
6120 · Utilities	1,126.80	3,249.20	7,995.55	7,722.88	8,728.79	9,058.28	11,558.30	11,833.67	9,505.57	7,652.26	9,921.62
6130 · Wages											
6135 · Wages - Overtime Sewer Tr	0.00	0.00	0.00	0.00	2,922.46	3,120.17	726.00	509.25	1,111.13	1,258.50	1,345.01
6130 · Wages - Other	16,635.37	24,845.24	28,118.44	23,688.46	40,054.66	29,866.99	33,057.84	23,951.57	29,001.95	38,957.58	30,967.19
Total 6130 · Wages	16,635.37	24,845.24	28,118.44	23,688.46	42,977.12	32,987.16	33,783.84	24,460.82	30,113.08	40,216.08	32,312.20
Total Sewage Treatment	43,086.82	50,456.60	60,071.47	55,666.19	72,992.48	70,406.24	86,832.03	61,041.58	62,689.44	67,944.25	69,782.71
Total Expense	185,655.81	213,187.54	219,871.68	196,909.81	243,171.53	266,724.96	301,431.44	288,312.78	297,428.02	318,294.17	294,438.27
Net Ordinary Income	107,316.99	110,128.22	94,571.27	140,324.55	128,548.61	124,289.84	73,597.16	77,294.60	85,915.40	41,435.31	80,506.46
Other Income/Expense											
Other Income											
Gain on Asset Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,445.68	0.00	0.00	1,089.14
Gain on Property Trade	95,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenue Expense - Compare Fiscal Years SEWER

July 2009 through June 2019

	Jul '09 - Jun 10	Jul '10 - Jun 11	Jul '11 - Jun 12	Jul '12 - Jun 13	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	5-YEAR AVERAGE
Property Tax Revenue											
8010 · Secured	18,869.55	20,548.58	21,581.03	21,391.58	21,896.52	22,430.94	23,009.70	23,213.62	25,295.96	26,347.17	24,059.48
8020 · Unsecured	876.02	859.61	829.31	821.83	839.42	868.04	859.08	919.79	889.53	1,060.80	919.45
8025 · Prior Years	17.26	16.53	23.81	1,913.91	13.98	25.81	11.08	7.96	0.00	5.55	10.08
8030 · Supplemental - Current	244.89	109.04	126.29	94.71	170.49	140.96	220.06	406.57	372.64	335.10	295.07
8035 · Supplemental - Prior Years	69.11	54.14	39.86	39.91	39.57	35.86	29.78	36.07	57.45	68.11	45.45
Total Property Tax Revenue	20,076.83	21,587.90	22,600.30	24,261.94	22,959.98	23,501.61	24,129.70	24,584.01	26,615.58	27,816.73	25,329.53
8050 · Sewer Capital Grant Income	501,489.00	1,834,294.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8055 · Operating Grant Income	0.00	0.00	1.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8060 · Interest Income	2,450.77	2,577.36	2,321.84	1,728.39	1,672.99	2,378.75	3,008.79	4,147.40	5,362.58	6,854.13	4,350.33
8070 · Other Non-Operating Revenue	0.00	0.00	0.00	0.00	707.51	950.00	0.00	3.50	0.55	830.20	356.85
9030 · Homeowners' Tax Relief	338.94	341.68	344.40	333.48	349.67	329.38	322.10	306.86	317.12	310.91	317.27
Total Other Income	619,355.54	1,858,800.94	25,268.07	26,323.81	25,690.15	27,159.74	27,460.59	34,487.45	32,295.83	35,811.97	31,443.12
Other Expense											
9010 · Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9040 · Depreciation	64,962.00	66,320.00	110,601.04	151,185.00	151,568.00	149,606.00	165,025.00	176,212.00	176,763.00	177,265.04	168,974.21
9050 · Interest Expense	6,704.02	13,742.03	15,026.25	9,384.88	6,854.68	5,755.04	4,625.39	3,903.46	4,324.99	5,012.40	4,724.26
Total Other Expense	71,666.02	80,062.03	125,627.29	160,569.88	158,422.68	155,361.04	169,650.39	180,115.46	181,087.99	182,277.44	173,698.46
Net Other Income	547,689.52	1,778,738.91	(100,359.22)	(134,246.07)	(132,732.53)	(128,201.30)	(142,189.80)	(145,628.01)	(148,792.16)	(146,465.47)	(142,255.35)
Net Income	655,006.51	1,888,867.13	(5,787.95)	6,078.48	(4,183.92)	(3,911.46)	(68,592.64)	(68,333.41)	(62,876.76)	(105,030.16)	(61,748.89)
Remove Grant Income & Depreciation	(501,489.00)	(1,834,294.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,974.21
Net Revenue Available for Debt & Asset Replaceme	153,517.51	54,573.13	(5,787.95)	6,078.48	(4,183.92)	(3,911.46)	(68,592.64)	(68,333.41)	(62,876.76)	(105,030.16)	107,225.32

APPENDIX B

Multi-Family And Mixed Use Customer Information

Summary of Multi Family AND Mixed Use Accounts

APPENDIX B

Billed as Commercial Account Rates

Acct #	EXISTING ACCOUNT DETAIL						EXISTING MONTHLY CHARGE				PROPOSED ACT DETAIL			PROPOSED MONTHLY CHARGE			
	No. Mtr	SFU	C or R	C S M	Reave Units*	Annual Units	Sewer Base Rate	Sewer Cnsmpt @*	Water Base	Water Cnsmpt @*	EDUs	CSM	Water Tier (if M)	Sewer Base Rate	Sewer Cnsmpt @*	Water Base	Water Cnsmpt @*
005	1	5	C	1.25	53	308	105.93	127.00	60.22	141.51	4.0	1.0	2	180.00	185.50	120.00	154.45
007	1	1	C	1.87	22	166	34.99	78.87	60.22	58.74	2.8	1.4	2	126.00	107.80	120.00	66.00
014	1	1	C	2.50	13	147	62.60	62.30	60.22	34.71	2.0	1.4	2	90.00	63.70	120.00	39.00
106	SO	1	C	2.50	0	0	34.99	IN 014	SO	SO	3.0	1.4	SO	Consolidate with 014			
031	1	1	C	2.50	21	266	115.56	100.64	60.22	56.07	3.0	1.4	2	135.00	102.90	120.00	63.00
042	1	2	C	1.25	5	78	34.99	11.98	60.22	13.35	1.6	1.0	2	72.00	17.50	120.00	15.00
044	1	2	R	R	1	15	37.89	in Base	60.22	0.70	1.6	1.0	2	72.00	3.50	120.00	3.00
049	1	3	C	1.25	26	294	115.56	62.30	60.22	69.42	3.6	1.4	2	162.00	127.40	120.00	78.00
366	SO	0	C	1.25	0	0	34.99	IN 049	SO	SO	3.0	1.4	SO	Consolidate with 049			
082	1	3	C	1.87	1	73	38.52	3.58	240.87	2.67	5.4	1.4	3	243.00	4.90	240.00	3.00
093	SO	2	R	R	0	0	34.99	in Base	SO	SO				Consolidate with 104			
104	1	2	C	1.25	4	18	34.99	9.59	60.22	10.68	2.6	1.4	2	117.00	19.60	120.00	12.00
099	1	1	C	1.25	5	61	34.99	11.98	60.22	13.35	2.8	1.4	2	126.00	24.50	120.00	15.00
102	1	4	C	1.25	0	1	34.99	-	60.22	-	3.2	1.0	2	144.00	-	120.00	-
103	1	4	C	1.25	8	81	34.99	19.17	60.22	21.36	5.0	1.0	2	225.00	28.00	120.00	24.00
115	1	4	C	1.25	11	113	43.34	26.36	60.22	29.37	3.2	1.0	2	144.00	38.50	120.00	33.00
120	1	4	C	1.25	5	55	34.99	11.98	60.22	13.35	3.2	1.0	2	144.00	17.50	120.00	15.00
335	1	4	C	1.25	41	349	144.45	98.25	240.87	109.47	6.8	1.0	3	306.00	143.50	240.00	122.65
123	1	2	R	R	3	82	49.49	in Base	60.22	2.10	1.6	1.0	2	72.00	10.50	120.00	9.00
144	SO	3	R	R	0	0	145.57	in Base	SO	SO	3.0	1.0	SO	135.00	-	SO	SO
146	1	2	C	1.25	4	29	34.99	9.59	60.22	10.68	1.6	1.0	2	72.00	14.00	120.00	12.00

Summary of Multi Family AND Mixed Use Accounts

APPENDIX B

Billed as Commercial Account Rates

Acct #	EXISTING ACCOUNT DETAIL						EXISTING MONTHLY CHARGE				PROPOSED ACT DETAIL			PROPOSED MONTHLY CHARGE			
	No. Mtr	SFU	C or R	C S M	Reave Units*	Annual Units	Sewer Base Rate	Sewer Cnsmpt @*	Water Base	Water Cnsmpt @*	EDUs	CSM	Water Tier (if M)	Sewer Base Rate	Sewer Cnsmpt @*	Water Base	Water Cnsmpt @*
177	1	2	R	R	4	342	61.09	in Base	60.22	2.80	2.0	1.0	3	90.00	14.00	240.00	12.00
186	1	2	C	1.25	7	82	43.34	16.77	60.22	18.69	1.6	1.0	2	72.00	24.50	120.00	21.00
201	1	4	R	R	12	85	43.69	in Base	60.22	30.45	3.4	1.0	2	153.00	42.00	120.00	36.00
202	1	11	C	1.25	54	537	207.45	129.40	120.43	144.18	8.8	1.0	2	396.00	189.00	120.00	157.10
205	1	2	C	1.00	0	0	62.98	-	SO	SO	2.0	1.0	SO	90.00	-	SO	SO
225	1	2	R	R	2	30	40.79	in Base	60.22	1.40	1.6	1.0	2	72.00	7.00	120.00	6.00
226	1	2	R	R	12	214	84.29	in Base	60.22	32.04	1.6	1.0	2	72.00	42.00	120.00	36.00
241	1	2	R	R	3	31	37.89	in Base	60.22	2.10	1.8	1.4	2	81.00	14.70	120.00	9.00
253	1	2	C	1.25	6	38	34.99	14.38	60.22	16.02	1.6	1.0	2	72.00	21.00	120.00	18.00
259	1	8	C	1.25	28	352	130.38	67.10	60.22	74.76	6.4	1.0	2	288.00	98.00	120.00	84.00
262	1	2	R	R	0	6	34.99	in Base	60.22	-	1.6	1.0	2	72.00	-	120.00	-
273	1	3	R	R	8	178	58.19	in Base	60.22	15.05	2.6	1.0	2	117.00	28.00	120.00	24.00
284	1	1	R	R	3	55	40.79	in Base	60.22	2.10	1.8	1.0	2	81.00	10.50	120.00	9.00
406	0	1	R	R	0	0	40.79	-	SO	SO				Consolidate with 284			
314	1	2	R	R	18	445	WO	WO	60.22	53.55	2.0	1.0	2	WO	WO	120.00	54.00
317	1	3	R	WO	7	75	WO	WO	60.22	11.20	2.6	1.0	2	WO	WO	120.00	21.00
318	1	3	R	WO	4	41	WO	WO	60.22	2.80	2.8	1.0	2	WO	WO	120.00	12.00
331	1	12	C	1.25	111	994	375.57	265.98	60.22	296.37	9.6	1.0	3	432.00	388.50	240.00	308.15
333	1	2	R	R	9	107	52.39	in Base	60.22	18.90	1.6	1.0	2	72.00	31.50	120.00	27.00
342	1	2	R	R	15	405	78.49	in Base	60.22	42.00	1.8	1.0	2	81.00	52.50	120.00	45.00
346	1	2	R	R	27	140	113.29	in Base	60.22	88.20	1.8	1.0	2	81.00	94.50	120.00	81.00

Summary of Multi Family AND Mixed Use Accounts

APPENDIX B

Billed as Commercial Account Rates

Acct #	EXISTING ACCOUNT DETAIL						EXISTING MONTHLY CHARGE				PROPOSED ACT DETAIL			PROPOSED MONTHLY CHARGE			
	No. Mtr	SFU	C or R	C S M	Reave Units*	Annual Units	Sewer Base Rate	Sewer Cnsmpt @*	Water Base	Water Cnsmpt @*	EDUs	CSM	Water Tier (if M)	Sewer Base Rate	Sewer Cnsmpt @*	Water Base	Water Cnsmpt @*
355	1	2	R	R	4	50	46.59	in Base	60.22	2.80	2.0	1.0	2	90.00	14.00	120.00	12.00
368	1	10	C	1.25	19	231	86.67	45.53	60.22	50.73	8.8	1.0	2	396.00	66.50	120.00	57.00
382	1	3	C	1.00	7	86	34.99	13.42	60.22	18.69	2.4	1.0	2	108.00	24.50	120.00	21.00
390	1	4	C	1.25	18	216	86.67	43.13	60.22	48.06	5.0	1.0	3	225.00	63.00	240.00	54.00
393	1	2	R	R	11	67	66.89	in Base	60.22	26.60	1.6	1.0	2	72.00	38.50	120.00	33.00
442	1	2	R	R	13	149	WO	WO	60.22	34.30	2.0	WO	2	WO	WO	120.00	39.00
443	1	2	C	1.00	6	76	34.99	11.50	60.22	16.02	1.6	1.0	2	72.00	21.00	120.00	18.00

APPENDIX C

Commercial Customer Information

Summary of Commercial Accounts

APPENDIX C

Acct#	EXISTING MONTHLY CHARGE				PROPOSED ACT DETAIL			PROPOSED MONTHLY CHARGE			
	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*	EDUs	CSM	Water Tier	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*
002	34.99	2.40	60.22	2.67	1.0	2.0	1	45.00	7.00	65.00	3.00
004	34.99	5.75	60.22	8.01	1.0	1.0	1	45.00	10.50	65.00	9.00
008	72.23	71.89	60.22	40.05	1.9	1.4	2	85.50	73.50	120.00	45.00
010	34.99	7.19	60.22	8.01	1.0	1.4	1	45.00	14.70	65.00	9.00
011	34.99	4.79	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
012	34.99	2.40	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
013	34.99	25.09	60.22	18.69	1.0	1.4	1	45.00	34.30	65.00	21.00
018	34.99	9.59	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
019	43.34	43.13	60.22	24.03	2.0	1.4	2	90.00	44.10	120.00	27.00
020			60.22	5.34			1			65.00	6.00
021	2,296.76	1,143.01	361.30	1,273.59	59.6	1.2	3	2,682.00	2,003.40	240.00	1,278.05
025	452.61	336.97	60.22	250.98	9.0	1.4	3	405.00	460.60	240.00	263.10
034	115.56	46.01	60.22	64.08	3.0	1.0	2	135.00	84.00	120.00	72.00
036	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
047	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
062	34.99	4.79	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
064	34.99	14.38	60.22	16.02	1.0	1.0	1	45.00	21.00	65.00	18.00
067	57.78	28.76	60.22	32.04	1.5	1.0	2	67.50	42.00	120.00	36.00
072	34.99	3.83	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
076	207.05	103.04	120.43	114.81	5.4	1.0	3	243.00	150.50	240.00	127.95
078	52.97	21.09	60.22	29.37	1.4	1.0	2	63.00	38.50	120.00	33.00
079	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
080	34.99	3.83	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
083			60.22	-			1			65.00	-
086	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
090	34.99	7.67	60.22	10.68	1.0	1.0	1	45.00	14.00	65.00	12.00
097	77.04			42.72	2.0			90.00			48.00
098	34.99	7.67	60.22	10.68	1.0	1.0	1	45.00	14.00	65.00	12.00

Summary of Commercial Accounts

APPENDIX C

Acct#	EXISTING MONTHLY CHARGE				PROPOSED ACT DETAIL			PROPOSED MONTHLY CHARGE			
	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*	EDUs	CSM	Water Tier	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*
100			60.22	-			1			65.00	-
104	34.99	9.59	60.22	10.68	1.0	1.0	1	45.00	14.00	65.00	12.00
105	34.99	-	60.22	-	1.0	1.0	1	45.00	-	65.00	-
107	592.25	235.79	361.30	328.41	15.4	2.0	3	693.00	861.00	240.00	339.95
110	34.99	14.38	60.22	16.02	1.0	1.0	1	45.00	21.00	65.00	18.00
113			60.22	2.67			1			65.00	3.00
116	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
118	34.99	2.40	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
119	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
121	105.93	52.72	60.22	58.74	2.0	1.0	2	90.00	77.00	120.00	66.00
125			60.22	-			1			65.00	-
126	34.99	3.83	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
128			60.22	2.67			1			65.00	3.00
129	48.15	23.96	120.43	26.70	1.3	1.0	2	58.50	35.00	120.00	30.00
130	38.52	38.34	60.22	21.36	1.0	1.4	1	45.00	39.20	65.00	24.00
131	72.23	53.77	120.43	40.05	1.9	1.4	2	85.50	73.50	120.00	45.00
132	187.79	186.91	60.22	104.13	3.0	2.0	2	135.00	273.00	120.00	117.00
133	808.92	402.57	240.87	448.56	21.0	1.2	3	945.00	705.60	240.00	459.20
134	34.99	-	60.22	-	1.0	1.4	1	45.00	-	65.00	-
135	173.34	129.05	120.43	96.12	4.5	1.4	2	202.50	176.40	120.00	108.00
137	34.99	4.79	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
138	34.99	4.79	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
139	34.99	9.59	60.22	13.35	1.0	2.0	1	45.00	35.00	65.00	15.00
140	67.41	50.19	60.22	37.38	2.0	1.4	2	90.00	68.60	120.00	42.00
143	34.99	4.79	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
148	125.19	124.61	60.22	69.42	3.3	1.4	2	148.50	127.40	120.00	78.00
149	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
151	34.99	-	60.22	-	1.0	1.4	1	45.00	-	65.00	-

Summary of Commercial Accounts

APPENDIX C

Acct#	EXISTING MONTHLY CHARGE				PROPOSED ACT DETAIL			PROPOSED MONTHLY CHARGE			
	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*	EDUs	CSM	Water Tier	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*
152	134.82	100.37	120.43	74.76	3.5	1.4	2	157.50	137.20	120.00	84.00
153	34.99	4.79	120.43	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
155	34.99	2.40	60.22	2.67	1.0	1.4	1	45.00	4.90	65.00	3.00
156	34.99	2.40	60.22	2.67	1.0	1.4	1	45.00	4.90	65.00	3.00
157			60.22	2.67			1			65.00	3.00
159	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
162	130.01	64.70	120.43	72.09	3.4	1.2	2	153.00	113.40	120.00	81.00
164	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
168	34.99	7.67	240.87	10.68	1.0	1.0	1	45.00	14.00	65.00	12.00
169	34.99	5.75	60.22	8.01	1.0	1.0	1	45.00	10.50	65.00	9.00
174	34.99	9.59	60.22	10.68	1.0	1.0	1	45.00	14.00	65.00	12.00
185	34.99	1.92			1.0	1.0		45.00	3.50		
194	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
195	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
196	38.52	15.34	60.22	21.36	1.0	1.4	1	45.00	39.20	65.00	24.00
197	577.80	287.55	240.87	320.40	15.0	1.2	3	675.00	504.00	240.00	332.00
199	211.86	105.44	120.43	117.48	5.5	1.0	3	247.50	154.00	240.00	130.60
213	34.99	2.40	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
215			60.22	2.67			1			65.00	3.00
239	34.99	4.79	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
252			60.22	5.34			1			65.00	6.00
255	34.99	13.42	60.22	18.69	1.0	1.0	1	45.00	24.50	65.00	21.00
258	308.16	229.43	240.87	170.88	8.0	1.4	3	360.00	313.60	240.00	183.60
261	568.17	282.76	361.30	315.06	14.8	1.0	3	666.00	413.00	240.00	326.70
269			60.22	-			1			65.00	-
271			60.22	16.02			1			65.00	18.00
272	34.99	11.50	60.22	16.02	1.0	1.0	1	45.00	21.00	65.00	18.00
285	385.20	191.70	361.30	213.60	10.0	1.4	3	450.00	392.00	240.00	226.00

Summary of Commercial Accounts

APPENDIX C

Acct#	EXISTING MONTHLY CHARGE				PROPOSED ACT DETAIL			PROPOSED MONTHLY CHARGE			
	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*	EDUs	CSM	Water Tier	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*
287	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
289	67.41	33.55	120.43	37.38	1.8	1.4	2	81.00	68.60	120.00	42.00
296			60.22	-			1	-		65.00	-
308			60.22	-			1	-		65.00	-
309			361.30	165.54			3	-		240.00	178.30
311			60.22	5.34			1	-		65.00	6.00
313			60.22	32.04			2	-		120.00	36.00
324	34.99	7.19	60.22	8.01	1.0	1.0	1	45.00	10.50	65.00	9.00
325	34.99	3.83	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
327			60.22	-			1			65.00	-
329	361.13	179.72	60.22	200.25	9.4	1.2	3	423.00	315.00	240.00	212.75
336			60.22	-			1	-		65.00	-
338	34.99	-	60.22	2.67	1.0		1	45.00	-	65.00	3.00
339			60.22	16.02			1	-		65.00	18.00
340	34.99	11.50	60.22	16.02	1.0	1.0	1	45.00	21.00	65.00	18.00
343	43.34	17.25	60.22	24.03	1.1	1.0	2	49.50	31.50	120.00	27.00
344			60.22	186.90			3			240.00	199.50
349			361.30	8.01			1			65.00	9.00
359	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
362	34.99	-	60.22	-	1.0	1.4	1	45.00	-	65.00	-
364			60.22	-	1.0		1			65.00	-
367	34.99	5.75	60.22	8.01	1.0	1.0	1	45.00	10.50	65.00	9.00
370	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
383	67.41	67.10	120.43	37.38	1.8	1.4	2	81.00	68.60	120.00	42.00
390	91.49	45.53	60.22	50.73	2.4	1.0	2	108.00	66.50	120.00	57.00
398	163.71	81.47	120.43	90.78	4.3	1.4	2	193.50	166.60	120.00	102.00
408	34.99	3.83			1.0	1.0		45.00	7.00		
412	34.99	3.58			1.0	1.4		45.00	4.90		

Summary of Commercial Accounts

Acct#	EXISTING MONTHLY CHARGE				PROPOSED ACT DETAIL			PROPOSED MONTHLY CHARGE			
	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*	EDUs	CSM	Water Tier	Sewer Base Rate	Sewer Cnsmptn @*	Water Base	Water Cnsmptn @*
413	38.52	28.68			1.0	1.4		45.00	39.20		
414	34.99	1.92			1.0	1.0		45.00	3.50		
415	34.99	7.67			1.0	1.0		45.00	14.00		
416	67.44	31.15	60.22	69.42	1.8	1.0	2	81.00	91.00	120.00	78.00
441	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
452	34.99	3.83	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
457	34.99	3.83	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
462	34.99	-	60.22	-	1.0	1.0	1	45.00	-	65.00	-
467	34.99	1.92	60.22	2.67	1.0	1.0	1	45.00	3.50	65.00	3.00
469	34.99	4.79	60.22	5.34	1.0	1.0	1	45.00	7.00	65.00	6.00
474			60.22	-	1.0		1			65.00	-
476			60.22	-	1.0		1			65.00	-

APPENDIX D

ERU and CSM Table

WASTEWATER EQUIVALENT RESIDENTIAL UNIT DETERMINATION

Information presented below is subject to revision based upon passage, revision or amendment to any applicable GSD ordinance or resolution. The District will, by ordinance or resolution, specify the current wastewater capital charge per Equivalent Residential Unit (E.R.U.) and the wastewater base rate monthly charge per ERU. For the purpose of calculating and imposing the wastewater capital charge, and for the purpose of calculating the consumption charge for commercial wastewater service, the ERU factor and consumption strength factor for any particular connection shall be calculated and imposed in the following manner:

Establishment	Unit	ERU Factor	Consumption Strength Multiplier
Single Family Residence (includes manufactured homes and mobile homes that are on private lots)	Per Dwelling Unit	1.000	N/A
Multifamily - (0-2 bedrooms per unit) Multifamily - (3 or more bedrooms per unit)	Per Individual Living Unit	0.800 1.000	1.0
Apartments, Condominiums, or accessory units without separate meters	Per Individual Living Unit	0.800	1.0
Mobile home and trailer parks (Any accessory facilities such as laundry, dining, residences, etc. shall be considered separately in addition to trailer spaces as per this table.) Mobile home or trailer park Recreational Vehicle Park (occupied or not)	Space Space	0.800 0.500	1.0 1.4
Hotel, Motel, lodging house, boarding house, or other multiple dwelling designed for sleeping accommodations for one or more individuals (not including food service, dining, meeting rooms, or laundries for boarder's use) Without Cooking Facilities (can include in room fridge) With Cooking Facilities (i.e. stove, microwave, and refrigerator)	Room Room	0.600 1.000	1.2 1.4
Churches, theaters, and Auditoriums (does not include office spaces, school rooms, day care facilities, food prep areas, etc.) See other sections in table to add for those uses.	Seat	0.017	1.0
Barber/Beauty Salon	Opr. Station	0.300	2.0
Theater	Per Seat	0.010	1.0
Theater (Dinner)	Per Seat	0.067	1.4

Establishment	Unit	Factor	Consumption Strength Multiplier
Food Service: Base plus add for: Restaurant/Cafeteria Bar/Cocktail Lounge	Base Seat Seat	2.500 0.050 0.067	1.4
Industrial Building (not including food service; not including industrial waste flows): Without Showers With Showers	Employee Employee	0.050 0.117	1.0
Laundry/Self-Service	Per Machine	1.333	2.0
Office Building (add food service and retail space)	First 1,000 Sq Ft Each addit. 1,000 sq. ft.	1.000 0.500	1.0
Dentist Office	Per Dentist Per Wet Chair	0.833 0.667	1.4
Doctor Office	Per Doctor or Care Provider	0.833	1.4
Veterinarian Office	Per Veterinarian Per Operating Room	0.833 0.667	1.4
Hospital	Per Bed	0.833	1.4
Nursing Home, extended care facilities, other similar uses	Per Bed	0.500	1.4
Warehouse space excluding office space, etc.	Per 1,000 sq. ft.	0.334	1.0
Meeting and/or Banquet Rooms	Per Occupant by Max Fire Code Amt	0.020	1.0
Grocery Store with Deli	Per 1,000 sq. ft.	1.000	1.4
Town Square Vendors	Per Trailer/ Connection Point	1.500	1.4
Automotive Repair & Maintenance	Per Bay	0.250	2.0
Service Station Add: Add:	Per Bay Per Wash Bay Per Toilet Room	1.000 3.200 1.000	2.0
Service Station with Restaurant Add:	Base Per Toilet Room	2.500 1.000	1.4
Retail Store with Self Service Gas Pumps & Restroom	Per Restroom	1.000	1.4
Convenience Store without Gas Pump or Restrooms With Restrooms	Per 1,000 sq. ft. Per Toilet Room	1.000 1.000	1.0 1.4

Establishment	Unit	Factor	Consumption Strength Multiplier
Retail Store without Restrooms	Per 1,000 sq. ft.	1.000	1.0
With Restrooms	Per Toilet Room	1.000	1.4
Bowling Alley	Per Lane	0.333	1.4
Cannabis	Dependent upon Specific Use		2.0
Schools, Middle & High	Per Student	0.050	1.4
Schools, Elementary & Nursery including day care facilities	Per Student	0.025	1.4

GENERAL NOTES

1. ONE (1) equivalent residential unit (ERU) shall, for the purposes of this Section, have an assigned value of 1.000. One (1) ERU is hereby established and determined to be equal to a flow of **two hundred (200) gallons per day (GPD)**. The "total equivalent residential unit value" for an establishment shall be calculated by multiplying the ERU factor listed above times the number of units. A developer may request a calculation in lieu of selecting directly from the list. The District may at it's discretion require additional information as it deems necessary to support any calculations provided.

2. The General Manager shall be responsible for determining the number of equivalent residential units for various building, structures or uses in accordance with the provisions of this section. For proposed new construction, the General Manager shall review the building plans and ascertain the use of the proposed structure and then determine the number of equivalent dwelling units required by an application of the tables listed above. For an existing structure and use, the General Manager shall apply this table to that structure and use. For the alteration, remodeling or expansion of an existing structure or use, the General Manager shall determine the number of equivalent dwelling units being used by the existing structure or use by applying this section. The General Manager shall then determine, in the same manner as new construction, the number of equivalent dwelling units required after completion of the alteration, remodeling or expansion. The equivalent dwelling units in such cases shall be the amount of the increase in such units, if any. The general manager's determinations under this section may be appealed to the board of directors, whose decision shall be final.

3. During initial implementation of this ordinance, the General Manager shall use historical data on actual flows for each commercial customer to determine the initial ERU calculation. Each commercial customer shall be informed of the ERU determined for their property and shall be provided with this table. Each customer may choose to provide to the General Manager data sufficient to recalculate the appropriate ERU for their property. If no data is supplied, then the account will be billed based upon the initial ERU until such time as there is sufficient data to revise the initial ERU calculation.

4. In no event shall the total ERU for any separate establishment be less than 1.000.

5. The Strength Consumption Factor shall be used by multiplying by the commercial sewer unit price to determine the monthly sewer consumption rate.

Example: (Unit price) X (Consumption Strength Multiplier) X (Units Consumed) = Monthly Charge
 \$5.00 X 1.4 X 15 = \$105