CARSON CITY CONSOLIDATED MUNICIPALITY

NOTICE OF MEETING OF THE

CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE

Day: Tuesday

Date: February 18, 2014

Time: Beginning at 3:30 p.m.

Location: Community Center, Sierra Room
851 East William Street
Carson City, Nevada

Agenda

1. **Call to Order**
   (District Attorney's Office will conduct the meeting until the election of a Chair)

2. **Roll Call**

3. **Public Comment:**
   The public is invited at this time to comment on and discuss any topic that is relevant to, or within the authority of this public body. In order for members of the public to participate in the Committee's consideration of an agenda item, the Committee strongly encourages members of the public to comment on an agenda item during the item itself. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken.

4. **For Possible Action: Adoption of Agenda**

5. **For Possible Action:**
   To elect a Chair and Vice-Chair for the Committee.

   Staff Summary: This is the first meeting of the Utility Financial Oversight Committee and the members will select a Chair and Vice Chair.

6. **For Possible Action:**
   Review and discussion of the mission of the Committee and formation Resolution and possible direction to staff.

   Staff Summary: Review and discussion on the mission of the Committee and its role in the City budget process.

7. **For Possible Action:**
   Review of Financial Policies adopted by the Board of Supervisors and possible direction to staff.

   Staff Summary: Staff will review the financial policies adopted by the Board, which apply to the Committee.

8. **For Possible Action:**
   Review of Financial Model and Budgets as the basis of adopted Utility Rates and possible direction to staff.

   Staff Summary: Staff and the City's consultant will review the financial model and budgets which served as the basis for the adopted utility rates.

9. Items for next meeting.

10. **Public Comment:**
    The public is invited at this time to comment on any matter that is not specifically included on the Agenda as an action item. No action may be taken on a matter raised under this item of the agenda.

11. **For Possible Action: To Adjourn**

***PUBLIC COMMENT LIMITATIONS** - It is Carson City's aspirational goal to provide for item-specific public comment as follows: In order for members of the public to participate in the public body's consideration of an agenda item, the public is strongly encouraged to comment on an agenda item when called for by the Chair during the item itself. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken. The Chair also retains discretion to only provide for the Open Meeting Law's minimum public comment and not call for or allow additional individual-item public comment at the time of the body's consideration of the item when: 1) it is deemed necessary by the Chair to the orderly conduct of the meeting; 2) it involves an off-site non-action facility tour agenda item; or 3) it involves any person's or entity's due process appeal or hearing rights provided by statute or the Carson City Municipal Code.*

Agenda Management Notice - Items on the agenda may be taken out of order; the public body may combine two or more agenda items for consideration; and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

Titles of agenda items are intended to identify specific matters. If you desire detailed information concerning any subject matter itemized within this agenda, you are encouraged to call the

responsible agency or the District Attorney's Office. You are encouraged to attend this meeting and participate by commenting on any agendized item.

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the District Attorney's Office in writing at 885 E. Musser Street, Suite 2030, Carson City, NV 89701, or by calling (775) 887-2070 at least 24 hours in advance.

To request a copy of the supporting materials for this meeting contact Karen Leet at kleet@carson.org or call (775) 887-2355.

This agenda and backup information are available on the City's website at www.carson.org/agendas and at the Carson City Public Works Office, 3505 Butti Way, Carson City, Nevada (775) 887-2355.

This notice has been posted at the following locations:

Community Center, 851 East William Street
Public Safety Complex, 885 East Musser Street
City Hall, 201 North Carson Street
Carson City Library, 900 North Roop Street
Business Resource & Innovation Center (BRIC) 108 East Proctor Street

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Date: February 18, 2014

Item 6

CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE
REQUEST FOR COMMITTEE ACTION

Date Submitted: February 12, 2014 **Meeting Date:** February 18, 2014

To: Utility Financial Oversight Committee

From: Andrew Burnham, Public Works Director

Subject Title: For Possible Action: Review and discussion of the Mission of the committee and the formation resolution for the committee and possible direction to staff.

Staff Summary: The Board of Supervisors in forming the Utility Financial Oversight Committee adopted a resolution providing direction to the committee which will be reviewed.

Type of Action Requested: (check one)
(☒) None – Information Only
( ) Formal Action/Motion

Recommended Commission Action: No action required- informational only.

Explanation for Recommended Commission Action: In December 2013 the Board of Supervisors adopted the resolution forming the committee which is attached. The main focus of the committee is to insure compliance with the adopted financial policies. Basically it is to insure that budgets for the city utilities including water, sewer, and stormwater are structured to provide on-going capital investment for infrastructure replacements.

Applicable Statue, Code, Rule or Policy: N/A

Fiscal Impact: NA.

Explanation of Impact: NA.

Funding Source: NA.

Alternatives: N/A

Supporting Material: Resolution

Prepared By: Andrew Burnham, Public Works Director

Reviewed By:

_____ Date: _____
(Public Works Director)

_____ Date: _____
(Finance Director)

_____ Date: _____
(District Attorney's Office)

Committee Action Taken:

Motion: _____ 1) _____ Aye/Nay
2) _____ _____
_____
_____
_____
_____

_____ (Vote Recorded By)

RESOLUTION NO. 2013-R-XX

A RESOLUTION FORMALLY ESTABLISHING
THE CARSON CITY UTILITY FINANCE OVERSIGHT
COMMITTEE

WHEREAS, Section 2.320 of the Carson City Charter authorizes the Board of Supervisors (Board) to create advisory boards to advise the Board in specific areas of local government, including, without limitation, public safety, public employees, finance, human resources, public property and facilities; and

WHEREAS, the Board, at its meeting of August 15, 2013 with the introduction of new water, sewer, and stormwater utility rates requested that an oversight committee be formed to monitor compliance with utility financial policies; and

WHEREAS, the Board desires impartial review and recommendations from qualified persons regarding compliance with Carson City utility financial policies; and

WHEREAS, the Board desires to set forth guidelines regarding membership of the committee, purpose of the committee, length of term of the members of the committee, frequency of meetings, and other matters properly relating to thereto.

NOW, THEREFORE, the Board hereby resolves:

1. The Carson City Utility Finance Oversight Committee (Utility Committee) is hereby formally established consisting of five (5) members, with one committee member appointed by each Board member.

2. The Utility Committee shall be composed of people with knowledge and expertise relevant to finance, accounting, or related fields.

3. The purpose of the Utility Committee shall be to provide the Board with recommendations regarding continuing compliance with Board adopted utility financial policies in preparation of annual budgets

4. Each member of the Utility Committee shall serve concurrent with the term of the Board member who made his or her appointment. Any vacancies shall be filled by the Board and once filled the Utility Committee member shall serve two years. All members shall serve without compensation. The Utility Committee shall terminate June 30, 2018, unless extended by Board action.

5. The meetings of the Utility Committee shall be held in February and March of each calendar year to review draft utility budgets or at the call of the chair. A report from the Utility Committee to the Board will be provided by April each year, prior to Board adoption of annual city budgets. The Public Works and Finance Departments shall be staff liaison and shall provide support to the Utility Committee.

6. The Utility Committee shall operate in accordance and be subject to the Policies and Procedures for Boards, Committees, and Commissions as adopted by the Board.

Upon motion by Supervisor _____, seconded by _____, the forgoing Resolution was passed and adopted this _____ day of _____, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

_____
ROBERT L. CROWELL, Mayor
Carson City, Nevada

ATTEST:

_____
ALAN GLOVER, Clerk-Recorder
Carson City, Nevada

Item 7

CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE
REQUEST FOR COMMITTEE ACTION

Date Submitted: February 12, 2014 **Meeting Date:** February 18, 2014

To: Utility Financial Oversight Committee

From: Andrew Burnham, Public Works Director

Subject Title: For Possible Action: Review and discussion of the financial policies adopted by the Board of Supervisors which apply to the committee and possible direction to staff.

Staff Summary: The Board of Supervisors adopted financial policies which guide development of budgets and will be reviewed by the committee.

Type of Action Requested: (check one)
(☒) None – Information Only
( ) Formal Action/Motion

Recommended Commission Action: No action required- informational only.

Explanation for Recommended Commission Action: In December 2013 the Board of Supervisors adopted financial policies which are attached. The financial policies which are germane to this committee are mainly the Enterprise Fund Financial Stabilization Policy (second page).

Applicable Statue, Code, Rule or Policy: N/A

Fiscal Impact: NA.

Explanation of Impact: NA.

Funding Source: NA.

Alternatives: N/A

Supporting Material: Financial & Budget Policies

Prepared By: Andrew Burnham, Public Works Director

Reviewed By:

_____ Date: _____
(Public Works Director)

_____ Date: _____
(Finance Director)

_____ Date: _____
(District Attorney's Office)

Committee Action Taken:

Motion: _____ 1) _____ Aye/Nay
2) _____ _____
_____
_____
_____
_____

_____ (Vote Recorded By)

TITLE: FINANCIAL & BUDGET POLICIES

Purpose and Objective:

- To deliver quality services in an affordable, efficient and cost-effective manner providing full value for each tax dollar.
- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in Carson City.
- To have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of the community and to respond to changes in federal and state priorities and funding as they affect the City's residents.
- To maintain high bond credit ratings in the financial community and assure the City's taxpayers that the City is well managed and financially sound.

GENERAL GOVERNMENT FINANCIAL STABILIZATION POLICY

To designate any excess unrestricted general fund balance, at the end of a given year, to be used in the following priority order:

1. Reserve Funds – maintain an Ending Fund Balance at a minimum of 5% of annual expenditures with a goal of 8.3% of expenditures.
2. Contingency – $500,000 annually.
3. Infrastructure Repair – minimum of $600,000 or 1% of annual expenditures. The amounts may differ annually based upon need
4. Fleet/Equipment Replacement – up to 2.5% of operation expenditures.
5. Stabilization Fund – as allowed by NRS 354.6115 at a level equal to 10% of expenditures from the general fund for the previous fiscal year, excluding any federal funds expended.
6. Operating Expenses – justifications for new expenses must be related to actual service performance.

ENTERPRISE FUND FINANCIAL STABILIZATION POLICY

To establish financial policies and goals to fund and manage enterprise funds within Carson City consistent with the objective of having the full cost (direct and indirect) of providing services supported by each fund.

1. Reserve Levels - Cash reserves are a necessary and appropriate part of prudent financial management practices. The City maintains separate accounting for operating, capital, and other cash reserves, as described below. Reserve levels are established for each type of reserve.

    a. Operating reserves – Operating reserves provide a cushion to ensure sufficient working capital to meet daily and periodic expenditures. Reserve levels are generally expressed in number of days of cash operating expenses, with the minimum requirement varying with the expected risk of unanticipated needs. The funding level shall be a minimum of 45 days with a goal of 90 days (25%) of annual O&M expenses.

    b. Capital Project reserves – Capital reserves hold loan and bond proceeds, other capital-related revenues (such as connection charge revenue), and transfers from the operating fund designated for capital construction projects. The capital reserve is intended to mitigate the impact of unanticipated capital costs on rates. The City's goal is to fund the capital reserve at 2.0% of the total (original) cost of utility fixed assets.

    c. Emergency reserves - Emergency reserves provide funding for minor equipment failures. These reserves are not intended to cover the costs of system-wide failures resulting from catastrophic events which are ordinarily covered through the purchase of insurance. The minimum emergency reserve balance is $50,000 with a goal of $75,000.

    d. Debt proceeds reserves – Debt proceed reserves provide for the unspent proceeds of the debt, including related interest earnings. Debt proceeds and the interest earned on these proceeds will be maintained in restricted accounts until expended.

    e. System Replacement reserves – System replacement reserves (annual depreciation) provide for the replacement of aging and failing infrastructure to ensure sustainability of the system for ongoing operations. Collecting the amount of annual depreciation expense through user rates helps to ensure that existing ratepayers pay for the use of the assets serving them (rate equity) with cash flow funding a portion or all of the eventual replacement of those assets.

2. Rate making procedures – Each year during the budget process, the Finance Director and the appropriate director responsible for their enterprise fund, shall present a report to the Board of Supervisors detailing the prior fiscal year's actual revenues and expenses in each of the enterprise funds. This report must address the fiscal condition of the fund and make recommendations to the Board for changes in rates to achieve the stated financial policies.
3. The Utility Financial Oversight Committee will provide a report to the Board of Supervisors regarding compliance with these financial policies annually as part of the City budget process.

BUDGET AUGMENTATION POLICY

1. Board of Supervisors approval is required in advance of expending resources in excess of a department or budget unit's final approved budget. A Budget Action Request must be agendized before the Board of Supervisors requesting the transfer of contingency funds to augment the requesting department's final approved budget.
2. Before requesting additional resources from the Board of Supervisors, departments must make the case, before the City's Internal Finance Committee, that the need results from unforeseen and uncontrollable circumstances and that every effort has been made to meet service demands using existing budgetary resources, **e.g. departmental savings.**

LITIGATION CLAIMS SETTLEMENT POLICY

The Board of Supervisors approval is required for claims settlements in excess of $25,000. The City Manager possesses the authority to approve settlements in the amount of $25,000 or less.

DEBT MANAGEMENT POLICY

Debt is the current commitment of future revenues. As a result, the decision to incur debt limits the City's capacity to respond to changing service priorities, revenue streams or cost structures. Decisions regarding the use of debt will be based in part on the long-term needs of the City and the amount of funding dedicated in a given fiscal year to capital outlay.

Debt Issuance Considerations:

1. All borrowing requests shall be evaluated by the Carson City Finance Department during the annual budget process which begins in January. Requests for additional debt must be identified as part of a Capital Improvement Program (CIP) request. Justification, amount and timing of borrowing, and proposed method of repayment must be provided.
2. The Internal Finance Committee will evaluate each debt proposal to determine need and priority. The Finance Department will coordinate the issuance of debt.
3. Debt should only be used after considering alternative funding sources, such as: state, federal and private grants, current revenue and fund balances, state "matching" programs, private sector contributions, public/private partnerships, etc.
4. Debt should be used to finance or refinance only capital improvements or long-term assets that have a useful life of at least five years. The borrowing term of the debt should always be less than the useful life of the asset being financed.
5. Debt should not be issued unless a primary and secondary source of repayment is identified.
6. When contemplating debt, the City should consider all forms of financing including bonds, traditional bank financing and State programs (Bond Bank, State Revolving Fund, etc.).
7. In order to reduce transaction costs and staff time commitment, the City should strive to issue bonds no more frequently than once every two fiscal years. The City should try to group as many projects as possible into a single bond issue.
8. The City will not issue tax or revenue anticipation notes.
9. The City will not issue bond anticipation notes with maturities in excess of two years.
10. The City will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
11. A five-year projection of revenues and expenditures for the general and enterprise funds will be prepared to provide strategic perspective to each annual budget process
12. Annually, a five-year capital improvements program will be developed analyzing capital expenditures by year and identifying associated funding sources.
13. Temporary Interfund Loans will be allowed as long as the provisions of NRS 354.6118 are followed.

Debt Service Coverage:

The coverage test is based on a commitment made by the City when it issues bonds to investors. Annual coverage equal to or above the debt service payment is a requirement of bond issues and some other long-term debt. Failure to comply with the

minimum annual coverage requirement can lower the City's bond rating and jeopardize its ability to sell revenue bonds in the future. Higher coverage levels can result in more favorable bond terms.

The minimum required coverage factor assuming debt financing through the Nevada State Bond Bank is 1.0 – meaning no additional cushion above the level of annual debt service is required. However, the City's goal is to set rates sufficient to maintain a coverage factor of at least 1.25. This practice enhances the City's creditworthiness and improves its financial position if the City decides to raise revenue by selling its own revenue bonds, which typically require a factor around 1.25 to 1.35. Excess revenues generated to meet the internal policy can be used to fund capital projects or to help build other under-funded reserves.

CAPITAL IMPROVEMENT PROGRAM POLICY

The Capital Improvement Program (CIP) is the process used to facilitate the planning and acquisition of capital assets. The goals of the program are as follows:

1. To assess capital needs of the City's departments and functions.
2. To identify funding sources for those capital projects/programs which will provide the greatest return on investment in meeting the demand for public facilities, equipment and services.
3. To establish priorities among projects in order to maximize the utility of the City's resources.
4. To facilitate financial planning with respect to funding the long-term capital needs of the City.

The Capital Budget Process

As part of the annual budget process, all departments and funds are required to identify and submit a five-year capital improvement program to accomplish the City's goals and objectives.

The Capital Budget Process formally begins with the distribution of the multi-year CIP instructions to departments in October/November. Departments submit capital expenditure requests to the Internal Finance Committee for review by the end of November.

These capital requests are then presented to the CIP committee comprised of department heads throughout the City. The committee reviews each request and interviews each department regarding their request. The role of this committee is to

prioritize the CIP requests into a recommendation for the City Manager to consider. The committee members consider the Board of Supervisor's goals and objectives in determining the capital spending priorities of the City. The City Manager will then review, modify and forward the recommendations to the Board of Supervisors.

Capital Project Selection Criteria

The Capital Improvement Program Committee selects projects based upon the following criteria:

Essential Projects:

- Critical to remedying or preventing a major health or safety concern.
- Legally mandated (such as compliance with the Americans with Disabilities Act).
- Essential to completing a project.
- Positive fiscal impact such as when a project creates revenues or identifiable savings.
- Facilities/Equipment Maintenance or Replacement Program which is essential to avoid predicted equipment failures.
- Conformance with Plans or Policies.

Discretionary Projects (if funding is available):

- Optional remodeling or construction designed to improve productivity.
- Capital expenditures to increase levels of service to the public.

Major and Minor Capital Expenditures

CIP requests under $15,000 are classified as minor CIP expenditures and considered to be operational in nature. The IFC will allocate an amount of money annually toward funding minor CIP requests based on funding available. The CIP committee prioritizes and selects the minor capital requests to be funded, if any and presents a recommendation to the City Manager for consideration.

CIP requests of $15,000 and above are classified as major CIP expenditures and considered to be capital in nature. The CIP committee prioritizes and selects major capital projects, given the level of funding determined by the Internal Finance Committee, and presents a recommendation to the City Manager for consideration.

The City Manager will review, modify and forward the recommendations to the Board of Supervisors. The Board accepts, rejects or modifies the recommendation of major and minor capital project spending by the City Manager.

GENERAL AUTHORITY

Nothing contained within this policy prohibits the Carson City Board of Supervisors from deviating from the City's financial policies and funding goals, as they find reasonably necessary, to address economic conditions, provided any change does not violate state law, existing bond or loan covenants, or generally accepted accounting principles.

Item 8

CARSON CITY UTILITY FINANCIAL OVERSIGHT COMMITTEE
REQUEST FOR COMMITTEE ACTION

Date Submitted: February 12, 2014 **Meeting Date:** February 18, 2014

To: Utility Financial Oversight Committee

From: Andrew Burnham, Public Works Director

Subject Title: For Possible Action: Review and discussion of the financial model and existing utility budgets and possible direction to staff.

Staff Summary: As part of the rate making process a financial model was developed to support the rate review and budget development for the city and will be reviewed by the committee.

Type of Action Requested: (check one)
(☒) None – Information Only
( ) Formal Action/Motion

Recommended Commission Action: No action required- informational only.

Explanation for Recommended Commission Action: Attached is a copy of the final report for the water and sewer utilities which served as the basis for developing the new water and sewer rates. Staff will review the report and model with the committee and how the financial policies were derived. In addition, copies of the current utility budgets are provided for information. At the next meeting staff will provide a five year working capital analysis and budgets which will address the committee's mission of maintaining budget compliance with the adopted financial policies.

Applicable Statue, Code, Rule or Policy: N/A

Fiscal Impact: NA.

Explanation of Impact: NA.

Funding Source: NA.

Alternatives: N/A

Supporting Material: Financial & Budget Policies

Prepared By: Andrew Burnham, Public Works Director

Reviewed By:

_____ Date: _____
(Public Works Director)

_____ Date: _____
(Finance Director)

_____ Date: _____
(District Attorney's Office)

Committee Action Taken:

Motion: _____ 1) _____ Aye/Nay
2) _____ _____
_____
_____
_____
_____

_____ (Vote Recorded By)

Carson City, Nevada

FINAL REPORT FOR WATER & SEWER RATE STUDY

October 2013

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October 21, 2013

Andrew Burnham, Public Works Director
Carson City
Public Works Department
3505 Butti Way
Carson City, Nevada 89701

Subject: Water & Sewer Rate Study

Dear Mr. Burnham:

FCS GROUP is pleased to submit our report describing our assumptions, findings and recommendations of the Water and Sewer Rate Study prepared for The Consolidated Municipality of Carson City ("City"). This report summarizes our methodology, findings, and recommendations for each of the following core study elements: financial policies; revenue requirements; cost of service; and rate structure design.

Preliminary study results were presented to the Board of Supervisors for consideration on April 18, 2013 with final results presented June 20, 2013 for policy direction. At the September 19 meeting, the Board of Supervisors adopted the proposed rates as presented in this report.

Please distribute copies of this document to other City staff and management, as you deem appropriate. A CD-ROM accompanies this document containing electronic versions of the spreadsheet models and a PDF version of the study report.

We greatly appreciate the efforts and support of City staff throughout the study process. It has been a pleasure working with you as well as with the Board of Supervisors. We look forward to assisting you with your future financial / management needs. Any questions or commentary regarding this report can be directed to me at 425-867-1802, ext. 241, or karynj@fcsgroup.com.

Yours very truly,

Karyn Johnson
Principal

Krista Shirley
Senior Analyst

TABLE OF CONTENTS

SECTION 1: STUDY FRAMEWORK

A. INTRODUCTION

Carson City authorized FCS GROUP to complete a rate study for its water and sewer utilities. The purpose of this comprehensive study was to assist the City in maintaining financially stable utilities and to promote a fair and equitable allocation of water and sewer system costs to its customers.

The scope of this study included the following major elements:

- Financial policies development
- Connection charges calculation
- Revenue requirements forecast
- Cost of service analyses
- Rate structure evaluation

These scope elements are addressed throughout each section described in this report.

B. METHODOLOGY

The methods used to complete our work are based on analytical principals that are generally accepted and widely followed throughout the industry – rates and charges should generate enough revenue to maintain self-supporting and financially viable utilities without undue discrimination toward or against any customer.

Throughout this study, we worked closely with the City to establish financial policies and arrive at rate and charge conclusions that meet forecasted utility financial obligations, achieve near term City goals, comply with legal requirements, and adhere to industry best practices. This report documents our assumptions, findings and recommendations for the water and sewer rate study.

The study process involved several iterations of data analyses and the development of scenarios for rate and charge increase strategies and customer class rate structures. Meetings were held with City staff to validate input parameters, review interim findings, and receive policy direction. From these meetings, four scenarios were developed for presentation to the Board of Supervisors:

- Base scenario – no capital program; no rate-funded system reinvestment
- Scenario A – no rate-funded system reinvestment
- Scenario B – rate-funded system reinvestment phased in over 10 years
- Scenario C – rate-funded system reinvestment phased in over 5 years

These scenario results were presented to the Board of Supervisors for consideration on April 18, 2013, where the Board requested additional detail on scenarios B and C. Final results for those two scenarios were presented June 20, 2013 for policy direction. Scenario C was adopted September 19, 2013.

C. REPORT ORGANIZATION

The remainder of this report provides separate sections for Financial Policies (Section 2), Connection Charges (Section 3); Revenue Requirements (Section 4); Cost of Service (Section 5); Rate Design (Section 6); and City Implementation (Section 7). The Technical Appendices contain the analytical detail supporting study conclusions for each utility and additional sample customer bills:

- Appendix A – Water Spreadsheet Model
- Appendix B – Water Customer Bills
- Appendix C – Sewer Spreadsheet Model
- Appendix D – Sewer Customer Bills

SECTION 2: FINANCIAL POLICIES

The purpose of establishing financial policies for the City's utilities is to promote the financial integrity and stability of the utilities and to provide for the sustainability of essential utility services. These policies form the foundation of utility management and, with routine application, can act as overarching guidelines for consistent decision making.

Some financial policies are imposed by outside sources (minimum debt service coverage, bond reserves, and regulatory compliance) while other policies are specific to the agency and its utility (discretionary reserve levels, reinvestment protocols, use of debt). We have presented policies in this section that should help the City achieve financial and rate stability from year-to-year. In developing the water and sewer revenue requirement forecasts presented in Section 4, we have incorporated the fiscal policies discussed below.

A. FUND ACCOUNTING

From an industry and financial management perspective, cash balances are a necessary and appropriate part of prudent utility management practices. Within each utility enterprise, appropriate segregation of monies should be established and maintained to provide adequate controls as to the sources and uses of funds. This practice helps to ensure that funds raised through each utility are applied to the appropriate purposes, and that equity attained through rate and charge structures is maintained in application. Above all, the City should establish and maintain a financial structure that provides for adequate and predictable revenues to meet the forecasted needs and operational, legal, and policy objectives of its utility systems.

The City maintains separate funds for the water and sewer utilities, each with a combined account balance for the operating and capital reserves.

The rate management strategy presented in this study presumes that each utility will continue to operate as a self-supporting enterprise fund. This means utility-specific rates and charges have been designed to recover the forecasted costs and financial obligations of each system– without subsidy from other City utilities or City general fund revenue sources, such as property taxes.

1. Operating Reserves

An operating reserve is designed to provide a liquidity cushion to provide for financial viability of the utilities despite short-term variability in revenues and expenses, primarily caused by seasonal fluctuations in billings and receipts, unanticipated cash operating expenses, or lower than expected revenue collections. Target funding levels are generally expressed in number of days' operating and maintenance (O&M) expenses, with the minimum requirement varying with the expected risk of unanticipated needs or revenue volatility. Industry practice ranges from 30 days to 120 days of O&M, with the lower end more appropriate for utilities with very stable revenue streams and the higher end more appropriate for utilities with significant seasonal variations. Consistent with general

industry guidelines, this study established utility reserves at 60 to 90 days for the water utility and 30 to 45 days of O&M for the sewer utility. The higher target for the water utility is to safeguard against the increased variability in revenue collections resulting from discretionary water use in the summer period. Conservation-based rate structures can increase revenue instability due to a greater reliance on revenues from the volume charge component – which is more susceptible to changes in customer use and weather patterns. Revenue stability will be addressed further in the Rate Design section of this report.

The operating reserve target should be as of the end of each fiscal year (June 30), with the balance expected to vary during the course of the year. Generally, in any year where operating reserves exceed the maximum target, we recommend using the excess cash to help pay for capital projects. This can be accomplished by calculating the target balance at year end (e.g. 90/365 x actual O&M expense for the year) and comparing it against the actual ending cash balance. If the actual balance is greater than the target, the difference is transferred to the respective utility capital account. The rate management strategy presented herein complies with the above established target balance threshold for each utility.

Based on the City's financial records, the beginning FY 2012/13 combined water reserves were about $1.9 million and combined sewer reserves were about $2.3 million. In the water utility, the entire reserve was initially assigned to the capital account, as FY 2012/13 resources were sufficient to meet target balances. In the sewer utility, about $1.3 million was initially assigned to the operating account to meet the maximum target throughout the study period, with the remaining $900,000 assigned to the capital account. Both utilities met operating reserve targets throughout the study period, and any excess reserves above the established thresholds were transferred to the respective capital accounts by the end of the study period.

2. Capital Contingency Reserves

A capital contingency reserve is an amount of cash set aside in case of an emergency, should a major piece of equipment or a portion of the utility's infrastructure fail unexpectedly. Additionally, the reserve could be used for other unanticipated capital needs or capital cost overruns. These reserves are not intended to cover the cost of system-wide failures resulting from catastrophic events; a more common practice is to carry property and casualty insurance for such purposes. The capital account holds debt proceeds, connection charge revenues, system reinvestment funding from rates, and any transfers of cash reserves from the operating account.

Common industry practice is to maintain a minimum balance in the capital account equal to 1% to 2% of system fixed assets. For this study, the minimum target balance is based upon 2% of system fixed assets. We assume that cash from rates for system reinvestment funding and cash balances in excess of target thresholds from the operating account will be transferred to the capital account at year's end and become available for capital use in subsequent years. The capital reserve does not have a direct impact on rates. It is essentially "nested" with connection charge revenues and the policy to fund annual system reinvestment from rates.

For the water utility, beginning FYE 2013 cash was about $1.9 million (allocated from the combined reserve as previously described), increasing to $5.9 million by the end of the study period. For the sewer utility, beginning FYE 2013 cash was about $0.9 million, increasing to about $6.8 million by the end of the study period. The capital account balance for each utility is forecasted to remain within the recommended target throughout the study period.

B. SYSTEM REINVESTMENT FUNDING

Utilities generally require high levels of capital investment in infrastructure. By providing municipal utility service, the City establishes an ongoing duty to provide service. In order to fulfill this continuing obligation, the City will need to provide for replacement of its water and sewer system facilities. The cost of such replacements is quite high in comparison to the original facilities due to inflation, construction conditions, and the absence of grant or developer support. Given the integrated nature of system assets, it is likely that multiple assets will have to be replaced concurrently. This further exacerbates the issue of capital investment "spikes". It is prudent to develop a long-term replacement funding strategy for each system to mitigate the impacts to ratepayers during these periods of substantial system investment.

System reinvestment funding specifically addresses the concept of funding repair and replacements (R&R) through a regular and predictable rate provision. By establishing a steady funding mechanism, a system reinvestment funding program can then be structured, which takes into account the defined funding source, accumulation of funds when funding exceeds near term needs, and augmentation of funds (for example through debt) when R&R needs exceed available cash resources. A common approach of municipal utilities is to establish a policy of system reinvestment funding through rates using depreciation expense as the benchmark for the appropriate level of funding. Depreciation is a commonly used accounting measure of the decline in asset value attributable to the wear and tear associated with routine use. Depreciation expense is recorded as a system expense for purposes of financial reporting. However, because depreciation expense is a non-cash expense, it generally does not appear in cash-based budgets, thus potentially disguising a very real and accumulating cost of the systems.

Depreciation expense is calculated as the original cost of each asset divided by its estimated useful life, usually derived from published accounting tables by type of asset. Fully funding depreciation expense avoids the decline in system asset value (financial integrity) by replacing physical assets with cash assets. Collecting the amount of annual depreciation expense through rates provides a stable funding source for capital expenditures, especially those related to repair and replacement of existing system plant. Further, funding depreciation through rates promotes rate equity by providing the mechanism for existing ratepayers to pay for the use of the assets serving them, with the cash flow funding at least a portion of the eventual replacement of those assets. It is important to note that depreciation is not equal to the future replacement cost of the water and sewer systems, but serves simply as a starting point for addressing long-term replacement needs. As noted previously, actual system replacement costs will be significantly higher than the cost originally incurred to build the systems.

The City has not historically set water and sewer rates at a level sufficient to provide funding for system reinvestment. Many federal and state grant and loan programs are now requiring utilities to fund some level of system reinvestment as a requirement for eligibility. Furthermore, bond underwriters consider an agency's policy for system reinvestment funding as part of their assessment of a utility's ability to sustain operations, provide reasonable rates to customers, and repay the bonds.

The rate management strategy developed for this study incorporates system reinvestment funding from rates using depreciation expense as the benchmark. The selected scenario developed for each utility phases in to full depreciation over five years. Annual funding is assumed to be transferred from the respective operating accounts to the capital accounts at year-end, and available to help pay for capital expenditures in the following year. The results for each utility are summarized below:

- **Water** – Water system annual depreciation expense starts at about $3.1 million, reaching $3.5 million by the end of this study period. Depreciation funding increases from about $0.6 million to $3.5 million per year.
- **Sewer** – Sewer system annual depreciation expense starts at about $3.1 million, reaching $4.1 million by the end of the study period. Depreciation funding is set to begin one year later than in the water utility to mitigate rate impacts. It increases from about $0.7 million to $3.3 million per year during the study period.

C. DEBT SERVICE COVERAGE REQUIREMENTS

When a municipality issues revenue bonds (and other types of debt instruments), it agrees to certain terms and conditions related to the repayment of those bonds. One of those terms is referred to as bond coverage. Simply put, the agency agrees to collect enough in annual system revenues to meet all operating expenses and not only pay debt service, but actually collect an additional multiple of that debt service. Bond coverage ratios typically range from 1.10 to 1.50, meaning that the agency would collect expenses plus 1.10 to 1.50 times revenue bond debt service as a minimum legal level of revenues. The stated coverage factor is a minimum requirement – meaning anything less than this level would be a technical default of the bond covenant.

Consistent with current bond covenants on outstanding revenue bonds, the rate management strategy presented for this rate study applies a minimum coverage factor of 1.00 times annual debt service. A higher internal goal is established at 1.25 times annual debt service to provide additional safeguards in meeting covenants. Revenue generated above cash needs to comply with coverage requirements may be used for capital purposes, and thus reduce future borrowing needs. Note that the cash needs of each utility drive the indicted rate increases. No incremental funding for debt coverage is required for the study period.

D. CAPITAL PROGRAM FUNDING / DEBT MANAGEMENT

In conjunction with establishing or planning its water and sewer capital programs, the City should develop corresponding capital-financing plans that support execution of those programs. The programs should incorporate system replacement and rehabilitation, system upgrade and improvement, and system expansion. The policy intent is to establish an integrated capital funding strategy that considers best management practices for debt management.

1. Capital Funding

Utilities can typically draw funds for capital projects from a variety of sources:

- Grants
- Developer contributions
- Connection charges
- System reinvestment funding
- Direct funding from rates
- Other capital revenues
- Debt

Given these potential funding sources, utilities often find themselves choosing between funding sources when establishing a capital financing plan. While available grants and developer contributions would logically be applied to project costs first, the next choice in the funding "hierarchy" is not necessarily apparent.

The specific decision regarding whether to fund projects by cash or debt is an important policy decision that will likely be driven by a number of considerations. Cash funding might be cheaper in the long-run because there is no interest, but debt funding could be the more practical option since it allows for the payment of project costs over an extended period of time. In addition, using debt to spread the cost over time will help ensure that future customers pay for their fair share of system costs.

Finding the appropriate balance of cash and debt financing requires an evaluation of debt management policies discussed below.

2. Debt Management

Historically, the City has funded water and sewer capital projects through a combination of "pay-as-you-go" cash funding (cash reserves, connection charge revenue, rates) and debt issuance. Excessive use of debt is unfavorable for a utility, and can damage the utility's credit rating, reducing its ability to acquire low-cost debt in the future. On the other hand, "pay-as-you-go" funding might create excessive burdens for existing customers, raising questions of practicality and equity between current and future customers.

Industry best practices (and bond underwriter's preference) suggest that municipalities should maintain a debt-to-equity ratio (total debt divided by the sum of total debt and equity) of no greater than 50% debt and 50% equity (cash). The current debt-to-equity ratio is about 59% debt to 41% equity for the water utility and 24% debt to 76% equity for the sewer utility. In total, the combined utilities are at about 45% debt to 55% equity. The water utility issued a large amount of debt in the last few years to fund capital expenses and refund prior debt issues. The capital program for this study period is lower than in those previous years. Coupled with the final payments on other debt issues during this study period, adequate capacity remains for debt issue in the water utility. Sewer has a larger capital program during this study period, but remains well within the guidelines with capacity for additional debt.

The rate management strategy presented for this study presumes the City will fund its capital programs first with available capital cash resources (generated from system reinvestment funding and transfers from the operating accounts in excess of the targeted balance threshold) and next with the use of debt. As a point of reference, capital programs are forecasted to be funded over the study period as follows:

- **Water**: 65% debt-financed
- **Sewer**: 95% debt financed

Both utilities are expected to be within industry guidelines by the end of the study period.

E. CUMULATIVE IMPACT OF FISCAL POLICIES

Satisfying all of these policy objectives might seem daunting at first, but the outcome is that multiple benchmarks overlap, resulting in the simultaneous achievement of multiple objectives within the same level of rates. For example, the policy for system reinvestment funding through rates serves several beneficial purposes: it provides a cash resource to the capital accounts that helps maintain the recommended capital contingency reserve; it contributes to the cash funding of capital, helping to maintain healthy debt-to-equity ratios; and it may help to provide the additional level of rate revenues necessary to meet the incremental debt service coverage requirement, if any.

Each criterion provides a different perspective on how much revenue is appropriate, and satisfying them all generally results in higher rates than if only a single standard is considered. However, this approach reduces financial risk and increases financial stability – any near term increases that result will help to promote more stable, and lower, long-term rates.

SECTION 3: CONNECTION CHARGES

The City imposes capital connection charges on new development (or redevelopment) as a condition of connection to the water and sewer systems, or when increasing the capacity of an existing connection. In general, the purpose of a connection charge is to mitigate the impact of growth on the utility systems, or to compensate for investments already made to provide available capacity to service future growth.

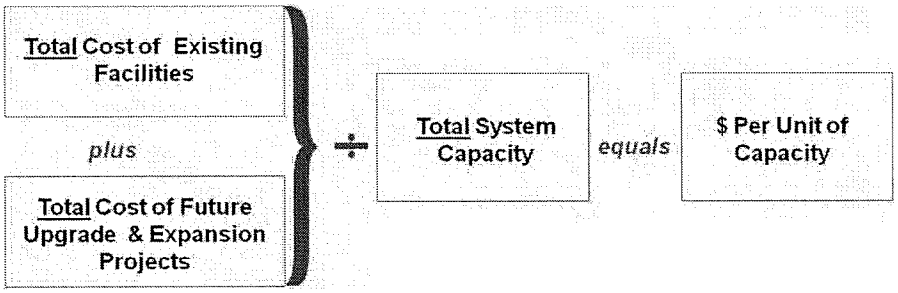
There are no specific statutory guidelines in Nevada for the calculation of connection charges; thus, the proposed approach draws on industry practice employing "conservative" approaches.

A. METHODOLOGY

There are several documented approaches used in the industry to establish connection charges. Within the range of legally defensible approaches, the choice of costs the City targets is a matter of policy. It is important, however, that the City follow a methodical and rational approach to consistently determine and implement cost-based charges. To that end, this study used the approach that combines elements of the "equity" method and "incremental" method for calculating the charge (described in the American Water Works Association Rates and Charges, M1 Manual). In short, this approach is based on the original cost of non-contributed plant investment, plus planned capital improvement projects (excluding replacements), spread over the total customer base (existing and future).

A description of the components included in the calculation of the charge follows. The graphic below presents the overall approach to calculate the connection charges.

Connection Charge Approach



Revenues generated from connection charges can be used to directly fund capital projects or to pay debt service incurred to finance capital projects - but cannot be used to pay operating and maintenance costs.

1. Existing Cost Basis

Utilities most often design and build infrastructure with the capacity to serve more customers than are currently connected to the system. The existing cost basis component of the connection charge is intended to recover an equitable share of the current system(s). While no specific guidelines have been established in Nevada for the calculation of connection charges, numerous west coast legal interpretations of connection charge statutes have provided guidelines for connection charges, which suggest that such charges should reflect the actual original cost of the utility system and can include interest on that cost at the rate of interest applicable at the time of construction (up to a 10-year period, not to exceed 100 percent of the construction costs). This cost is net of donated facilities and non-utility cash payments, from grants or developer donations. This method most accurately reflects what utility customers paid for the system. Until future customers connect to the system, existing customers will have to cover the costs of "excess capacity" available to serve growth. This obligation essentially represents a loan from existing customers to future customers. Given this, it is reasonable to expect that future customers will pay for their share of costs when they connect to the system, plus interest. Other jurisdictions we have worked with in northern Nevada have followed this general approach with most jurisdictions setting a limit of up to 10 years from the date of construction for inclusion of interest. This is a conservative approach and practice, as no limitations exist on interest in Nevada.

Though not required, some municipalities deduct outstanding debt principal from plant-in-service in recognition that some assets were debt financed. Cash should be netted against the outstanding debt liability for this calculation since cash is an asset generated by existing customers that could be used to buy down existing debt on the system, and thereby reduce debt service payments for all customers. This "net debt" deduction serves to reduce the connection charge to better reflect "equity" in the system, and to avoid double charging if new customers will pay their share of debt service through user rates.

Plant assets are based on the City's current water and sewer system fixed assets listings and contributed capital records. Outstanding debt and cash balances were provided by City staff through debt service schedules and other financial documentation.

2. Future Cost Basis

In some cases, growth drives the need for capital projects – for example, a utility might have to expand a treatment plant to serve new customers, and / or existing mains might need to be upsized to serve new customers. The future cost basis component of the connection charge is intended to recover a fair share of the costs of planned future capital facilities that will serve new customers. As noted above, no specific guidelines have been established in Nevada for the calculation of connection charges. Legal interpretations from jurisdictions outside of Nevada also suggest that the "cost of the system" can include a component for future improvement costs to serve growth, as well as regulatory system improvements (planned for construction and identified in comprehensive system planning documents). Projects directly funded by grants, developer contributions or assessments are not included in the calculation. Repair and replacement projects are most often excluded from the calculation unless needed to upgrade or increase the size of the system, including upsizing of existing mains. The original costs of those assets are already included in the existing cost basis. Further, as a new customer connects and becomes an existing customer, they will pay for their share of repair and replacement project costs through user rates. Double charging would occur if those costs were also recovered in the future cost basis.

Utilities generally develop a capital improvement program (CIP) to more formally estimate their planned capital expenditures over a certain planning horizon. In the absence of specific regulation, the planning horizon is debatable. The key consideration in determining an appropriate planning horizon is to maintain consistency between the capital construction (and related costs) that will be incurred and the system capacity that will be available to serve growth commensurate with that capital construction. For calculation of the City's connection charges, the current CIPs (FY 2013-2018) and related system capacities were used.

3. Customer Base / System Capacity

The customer base used in the calculation of the charge is typically expressed in terms of equivalent residential units that can be supported by the system capacity. This concept charges customers based on the potential demand that they will place on the systems. System capacity water equivalent residential customers (WERC) and sewer equivalent residential customers (SERC) were provided by City staff.

4. Calculation of Charges

The sum of the existing cost basis and the future cost basis is divided by the total customer base to determine the maximum allowable connection charge. The calculated charge represents the maximum allowable charge - the City may choose to implement a charge at any level up to the calculated charge.

It is important to note that the calculated connection charges are expressed in terms of current dollars. In other words, the calculated charges will only recover an equitable share of costs from new customers connecting to the system in the first year of implementation. A customer connecting in the following year should pay a charge that reflects the cumulative system investment at the time they connect. This would include:

- Assets added to the system during the current year
- An extra year of interest accrued
- Updated costs for the capital improvement program

Given these considerations, the calculated charges would not recover a fair share of costs from customers connecting in subsequent years. The City could potentially address this concern in several ways:

- Recalculate the charges annually,
- Build a provision for inflation into the connection charges, or
- Compute the charges in current dollars and adjust annually for inflation (recommended).

Calculating the connection charges annually is the most accurate method, but might not be practical given the amount of effort required. FCS GROUP recommends that the City update it charges commensurate with updates to its comprehensive system plans. In between updates, we suggest adopting a policy for annual inflationary adjustments to the charges, based on established sources, such as the *Engineering News Record's* "Construction Cost Index". This practice facilitates both appropriate cost recovery and increased equity.

B. RESULTS

Results of the connection charge analyses for the water and sewer systems are summarized in this section. Additional detail identifying specific assets and eligible capital projects is provided in the technical appendices.

1. Water Utility

The current water connection charge is $454 per WERC, where one WERC is equal to 550 gallons per day. In October 2009, the City reduced the charge from $4,543 in order to promote economic development. Thus, the current charge is artificially low. This is shown in **Exhibit 3-1**.

Exhibit 3-1: Schedule of Existing Water Connection Charges

Water Equivalent Residential Customer (WERC)	WERC [a]	Previous Charge	Existing Charge [b]
Single Family Residence	1.00	$ 4,543	$ 454
Duplex (each living unit)	1.00	4,543	454
Apartment (each living unit)	0.50	2,272	227
Mobile Home Individual lot	1.00	4,543	454
Mobile Home Park (each pad)	0.50	2,272	227
All others, per WERC	1.00	4,543	454

[a] Each WERC is equal to 550 gallons, per 12.02.030
[b] Policy direction as of 10/1/09 to reduce charge to promote economic development

Current water system assets equal $86.0 million, net of contributed assets. Interest accumulation totaling about $35.8 million was added to the cost basis. Outstanding debt principal, net of existing cash reserves of $62.8 million was deducted. The resulting existing cost basis totals $59.0 million.

The City has planned for about $17.6 million (current day dollars) in its current capital program (FYE 2013-2018). About $7.3 million is for repair and replacement projects and $10.3 million for future upgrade/expansion projects, of which $125,000 is contributed from grants. R&R projects and contributed capital are excluded from the future cost basis, resulting in a total cost basis (existing plus future) of $69.1 million for the connection charge.

The water system currently serves about 22,290 equivalent residential customers. Total water system capacity after construction of the capital program is estimated to serve 31,454 residential equivalents. The calculated connection charge of $2,198 per equivalent residential unit is derived by dividing the total cost basis by the total customer base.

Currently, connection charges are based on number of WERC, as displayed in **Exhibit 3-1** above. For the water utility, industry practice is to charge by meter size, which represents potential demand on the system. The calculated charge of $2,198 is applied to the smallest meter size of 5/8-inch, with larger sizes multiplied by the AWWA meter capacity equivalency factors. The resulting schedule of charges is displayed in **Exhibit 3-2** below:

Exhibit 3-2: Schedule of Proposed Water Connection Charges

Meter Size	Meter Equivalency Factors [a]	Proposed Charge
5/8-inch	1.00	$ 2,198
1-inch	2.50	5,494
1 1/2-inch	5.00	10,988
2-inch	8.00	17,580
3-inch	16.00	35,161
4-inch	25.00	54,938
8-inch	50.00	109,877
10-inch	115.00	252,717
Multifamily per unit [b]:		$ 1,538

[a] AWWA meter capacity equivalent ratios

[b] Alt. multifamily option: 70% of 5/8" meter charge per unit

An alternate method of calculating connection charges for multifamily developments is displayed in **Exhibit 3-2** as well. By comparing winter water averages, multifamily units use approximately 70% of the water usage of a single family unit. Therefore, an appropriate alternate charge for a multifamily development would be 70% of the 5/8-inch meter charge per dwelling unit.

2. Sewer Utility

The current sewer connection charge is $577 per sewer equivalent residential customer (SERC), where one SERC is equal to 250 gallons per day of flow. In October 2009, the City reduced the charge from $5,770 in order to promote economic development. Similar to water, the current charge is artificially low. This is shown in **Exhibit 3-3**.

Sewer system assets equal $100.0 million, net of contributed assets. Interest accumulation totaling $58.3 million was added to the cost basis. Outstanding debt principal, net of existing cash reserves, of $14.7 million was deducted. The resulting existing cost basis totals $143.6 million.

The City has planned for about $47.2 million (current day dollars) in its current capital program (FYE 2013-2018). Nearly all ($46.2 million) is for repair and replacement projects, with $1.0 million for future upgrade/expansion projects, of which $347,000 is contributed. R&R projects and contributed capital are excluded from the future cost basis, resulting in a total cost basis (existing plus future) of $144.3 million for the connection charge.

The sewer system currently serves about 18,735 equivalent residential customers. Total sewer system capacity after construction of the capital program is estimated to serve 33,999 equivalent residential

customers. The calculated connection charge of $4,244 per SERC is derived by dividing the total cost basis by the total customer base.

Exhibit 3-3: Schedule of Existing and Proposed Sewer Connection Charges

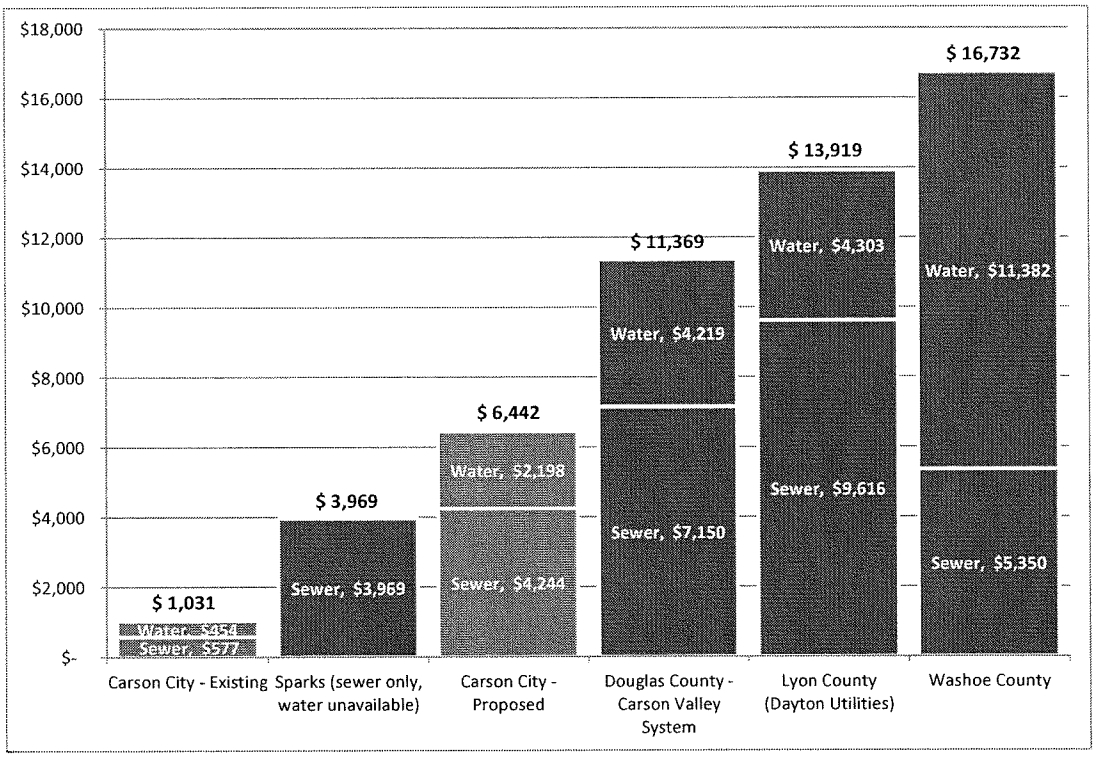
Sewer Equivalent Residential Customer (SERC)	SERC [a]	Previous Charge	Existing Charge [b]	Proposed Charge
Single Family Residence	1.00	$ 5,770	$ 577	$ 4,244
Duplex (each living unit)	1.00	5,770	577	4,244
Apartment (each living unit)	0.50	2,885	289	2,122
Mobile Home Individual lot	1.00	5,770	577	4,244
Mobile Home Park (each pad)	0.50	2,885	289	2,122
All others, per WERC	1.00	5,770	577	4,244

[a] Each SERC is equal to 250 gallons per day, per 12.03.030
[b] Policy direction as of 10/1/09 to reduce charge to promote economic development

3. Comparables

Various jurisdictions were surveyed for current residential connection charges. **Exhibit 3-4** provides a comparison of a sample single family water and sewer connection charge:

Exhibit 3-4: Single Family Water and Sewer Connection Charge Comparisons



C. CITY IMPLEMENTATION

The Board of Supervisors elected to maintain the existing schedule of water and sewer connection charges to continue the promotion of economic development.

SECTION 4: REVENUE REQUIREMENTS

The revenue requirement analysis forms the basis for a long-range financial plan and multi-year rate management strategy for each utility. It also forms the basis for the City to set utility rate structures that are rooted in the "costs-of-service" and which fully recover the total costs of operating each system: capital improvement and replacement, operations, maintenance, general administration, and fiscal policy attainment. Linking utility rate levels to a financial plan such as this helps to enable not only sound financial performance for the City's utility enterprises, but also, a clear and reasonable relationship between the costs imposed on utility customers and the costs incurred to provide them the service.

A. METHODOLOGY

The financial plan includes the following core elements, which together, form a complete portrayal of each system's financial obligations:

- *Capital Funding Analysis* – Defines a strategy for funding each system's capital improvement program including an analysis of available resources from rate revenues, debt financing, and any special resources (e.g., grants, developer participation, etc.).
- *Operating Forecast* – Identifies future annual non-capital costs associated with the operation, maintenance, and administration of the systems.
- *Sufficiency Testing* – Evaluates the sufficiency of utility revenues in meeting all obligations, including cash uses such as operating expenses, debt service, capital outlays, and reserve contributions, as well as any coverage requirements associated with long-term debt.
- *Rate Strategy Development* – Designs a forward-looking strategy for adjusting utility resources to fully fund all utility obligations on an annual or periodic basis over the forecast period.
- *Reserve Analysis* – Forecasts cash flow and fund balance activity in utility reserves. Tests for satisfaction of recommended minimum fund balance policies (as discussed in Section 2 – Policy Development).

From this foundation, utility rate structures can be adjusted to meet the defined annual and long-term funding targets, as well as the City's pricing objectives.

Four scenarios were developed and presented to the Board of Supervisors on April 18, 2013. Based on direction from that meeting, two scenarios were brought forward to the June 20 meeting:

- **Scenario B** – Rate-funded system reinvestment phased in over 10 years
- **Scenario C** – Rate-funded system reinvestment phased in over 5 years

The Board of Supervisors adopted Scenario C to become effective October 1, 2013.

The financial plans were developed for the planning horizon FY 2013/14 through FY 2017/2018. The approach used for each core element of the financial plan is described below.

1. Capital Projects and Funding

The capital funding analysis aims to identify the costs of capital projects and summarizes funding sources available to help meet those costs. In other words, total sources of funds must at least equal capital expenditures and provide for the targeted level of capital reserve funding.

The first step is to estimate current day costs of capital improvements and replacement needs over the study period. The City provided a capital improvement plan for each of the utilities, and project costs were escalated to future years' dollars depending upon the assumed year of construction.

With the system's capital needs defined, the next step is to identify the sources of funding available to help the City meet those needs. Potential sources include grants, developer contributions, and capital reserves (including system reinvestment funding). Debt can be issued to cover any costs not met by these other funding sources.

The capital financing strategy developed for this study utilizes the following hierarchy of funding sources:

- Capital projects are first funded with available grants, developer contributions and/or other outside sources.
- Capital needs are next funded with available capital cash resources generated from system reinvestment funding from rates, transfers from the operating account, and interest earnings on capital account balances.
- Capital needs not met from the above cash resources are assumed to be funded with debt. The City will regularly pursue low-cost state loans, but unless loan approval is reasonably expected, the financing strategy assumes the issuance of revenue bonds.

Debt service payments are assumed to begin in the year debt is issued. Current financing terms for revenue bonds assume a 20-year repayment period, 3.5% rate of interest, and debt service coverage of 1.00, with an internal target of 1.25. Debt issuance costs are projected as part of O&M expenses, based on City staff direction.

2. Operating Forecast

The operating forecast focuses on annual expenses incurred to operate, maintain, and manage the utility systems and annual revenue collections to meet those expenses. The baseline for this forecast is the FYE 2013 operating budget, adjusted for future years to incorporate cost escalation, growth, and known or anticipated future expenditures. Operating and maintenance (O&M) costs generally go up over time due to inflation. For this study, a general inflation rate of 2.5% was used. Labor cost escalation is assumed to be 2.5% per year (based upon general cost inflation), and benefits cost escalation is assumed to be 3.0% per year.

Operating revenues are forecasted based on a combination of interest earnings rates and general inflation. We conservatively forecasted the customer base to remain at current levels throughout the

study period. Cash balances are assumed to earn interest at a rate of 0.5% per year throughout the study period.

3. Revenue Needs Assessment

After forecasting the complete array of obligations facing the utilities, those costs are compared to forecasted revenues – comprised primarily by rate revenues – at their current levels.

When comparing utility obligations with available resources, we have examined sufficiency from two perspectives: cash sufficiency and debt coverage sufficiency.

- The *"Cash Test"* focuses on cash resources compared to cash obligations. Cash resources in this test include rate revenue, miscellaneous operating revenue, and interest earnings in the operating account. Cash obligations include operating expenses, debt service, system reinvestment funding from rates, and any contributions to the operating account to achieve minimum balance thresholds. If these cash obligations exceed resources available, a rate increase is required to fully fund the needs of the utilities.
- The *"Coverage Test"* refers to the ability of the utilities to meet debt covenants (or established internal policies) which require utility revenue streams to satisfy a specific margin. The coverage test evaluates revenues and expenses somewhat differently than under the cash test. For the coverage test, obligations include operating expenses, revenue bond debt service, and incremental debt service coverage (internal target of 1.25 would be 25% of annual revenue bond debt service). In addition to the revenues included in the cash test, the coverage test allows for the inclusion of interest earnings from all utility accounts (operating account, capital account, and any restricted reserve accounts). This test does not allow for the use of cash reserves in meeting annual coverage obligations.

In determining the revenue requirements, both the cash and coverage sufficiency tests must be met. If a rate revenue deficiency exists under both tests, the analysis adds the greatest deficiency to the forecasted rate revenue. This yields the total rate revenue requirement for any given year. The analysis uses the revenue requirement to indicate system-wide annual rate revenue adjustments for each utility and to drive the cost of service analyses.

B. RESULTS

Results of the water and sewer revenue requirement analyses are summarized in this section. Additional detail can be viewed in the technical appendices (e.g., detailed listings of capital projects, budgeted revenue and expense line items, inflows and outflows of fund balances, etc.).

1. Water Utility

The water utility financial plan includes a capital funding strategy, operating forecast, revenue needs assessment, and reserve analysis.

a) Capital Funding Strategy

Over the six-year forecast, the water system faces a total of $19.2 million (adjusted for inflation) in capital program costs. Of this total, 41% is for replacement projects and 59% for system improvements and upgrades.

The capital funding plan presumes that the capital program will be funded through a combination of cash resources and debt issuance. Based on our analysis, 34.2% ($6.6 million) of the total capital program can be funded with cash resources, 0.7% ($0.1 million) in outside contributions, and the remaining 65.1% with revenue bonds ($12.5 million). **Exhibit 4-1** summarizes annual planned capital expenditures, along with assumed funding sources:

Exhibit 4-1: Water Capital Projects and Funding Sources

Capital Funding	FYE	2013	2014	2015	2016	2017	2018	Total
Capital Projects (inflated)		**$ 325,000**	**$ 3,772,643**	**$ 2,483,418**	**$ 4,171,485**	**$ 3,971,650**	**$ 4,501,299**	**$ 19,225,496**
Grants / Developer Donations		$ 125,000	$ -	$ -	$ -	$ -	$ -	$ 125,000
Loans		200,000	3,772,643	1,740,533	2,841,512	2,055,557	1,914,873	12,525,118
Capital Fund Balance		-	-	742,885	1,329,973	1,916,094	2,586,426	6,575,378
Total Funding Sources		**$ 325,000**	**$ 3,772,643**	**$ 2,483,418**	**$ 4,171,485**	**$ 3,971,650**	**$ 4,501,299**	**$ 19,225,496**

It should be emphasized that this capital funding strategy presumes implementation of the system reinvestment funding policy described in Section 2 – Policy Development. Any changes from these sources or changes in the amount of planned annual capital expenditures could impact this capital funding strategy.

b) Operating Forecast

Expenses

Water utility total operating expenditures are forecasted at $6.7 million in FYE 2013, increasing to $7.3 million by the end of the study period. The annual forecast is provided in **Exhibit 4-2**.

In addition to O&M expenditures, capital outlay and debt service payments are forecasted over the planning horizon. Capital outlay is composed of cash-funded routine capital expenses and bond issuance costs. Costs are forecasted based on FY 2013/14 budgeted amounts, escalated by inflation. Existing debt service payment schedules were provided by City staff, and average $4.9 million per year. Future years' debt service incorporates impacts of the capital funding strategy. Incremental debt service incurred to finance the capital program reaches $0.9 million by the end of the study period.

Additional rate contributions for system reinvestment funding begin in FYE 2014, increasing from $0.6 million to $3.4 million over the study period.

Revenues

Water operating revenues are categorized as rate revenues and non-rate revenues. The revenue forecast relied on a combination of historical revenue collection and budgeted line items. The annual forecast is provided in **Exhibit 4-2**. In summary:

Rate Revenues Under Existing Rates

Rate revenues under the existing level of rates use FYE 2013 rates and consumption projected from actual billing data, adjusted to reconcile with reported rate revenues.

Other (Non-Rate) Revenues

Other (non-rate) revenues include payments from Lyon County, establishment fees, meter fees, late payment penalties, and interest.

c) Revenue Needs Assessment

The water utility faces $85.0 million in total cash obligations over the study period. Revenues (excluding the use of cash reserves) are forecasted at $74.5 million over the same time period – yielding a deficit of $10.5 million over the study period. As shown in **Exhibit 4-2**, system-wide rate revenues need to increase 6.5% annually over the study period to meet forecasted utility obligations.

Exhibit 4-2: Water Revenue Requirements

Revenue Requirements - FYE	2013	2014	2015	2016	2017	2018
Revenues						
Rate Revenues Under Existing Rates	$ 12,172,184	$ 12,172,184	$ 12,172,184	$ 12,172,184	$ 12,172,184	$ 12,172,184
Other Revenues	258,419	235,982	236,135	236,425	236,589	236,822
Total Revenues	**$ 12,430,603**	**$ 12,408,166**	**$ 12,408,320**	**$ 12,408,610**	**$ 12,408,773**	**$ 12,409,006**
Expenses						
Cash Operating Expenses	$ 6,691,295	$ 6,487,584	$ 6,722,817	$ 6,873,950	$ 7,109,540	$ 7,291,809
Capital Outlay	60,000	339,740	344,803	349,992	355,310	360,762
Existing Debt Service	4,096,227	4,976,416	5,150,148	5,100,243	4,993,491	4,901,911
New Debt Service	14,072	279,519	401,985	601,917	746,548	914,048
Rate Funded System Reinvestment	-	619,305	1,268,792	1,932,989	2,644,062	3,384,510
Total Expenses	**$ 10,861,594**	**$ 12,702,565**	**$ 13,888,544**	**$ 14,859,090**	**$ 15,848,951**	**$ 16,853,040**
Annual Surplus / (Deficiency)	**$ 1,569,008**	**$ (294,399)**	**$ (1,480,225)**	**$ (2,450,481)**	**$ (3,440,178)**	**$ (4,444,034)**
Net Revenue from Rate Increases	-	791,192	1,633,811	2,531,201	3,486,921	4,504,763
Net Surplus / (Deficiency)	**$ 1,569,008**	**$ 496,793**	**$ 153,587**	**$ 80,720**	**$ 46,743**	**$ 60,729**
Annual Rate Adjustment	**0.00%**	**6.50%**	**6.50%**	**6.50%**	**6.50%**	**6.50%**
Cumulative Annual Rate Adjustment	**0.00%**	**6.50%**	**13.42%**	**20.79%**	**28.65%**	**37.01%**

The proposed increase represents the system-wide increase necessary to recover total revenue requirements. The portion of costs to be recovered from each customer class and each customer will vary based on the cost-of-service analysis and rate design discussed in Sections 5 and 6.

d) Reserve Analysis

A presumed interest earning rate is applied to annual beginning cash balances in the operating and capital accounts. Operating interest is used to help pay annual operating expenditures, while capital interest is used to offset annual capital expenditures. The cash balance in the operating account is projected at $1.8 million by the end of fiscal year 2018 (consistent with the recommended policy of 90 days of O&M expense). The capital account balance is projected at $5.9 million by fiscal year end 2018 (well above the minimum capital reserve target of 2% of system fixed assets). **Exhibit 4-3** provides a summary of annual ending account balances over the study period.

Exhibit 4-3: Water Reserves Analysis

Ending Fund Balances	2013	2014	2015	2016	2017	2018
Operating Fund	$ 1,569,008	$ 1,599,678	$ 1,657,681	$ 1,690,316	$ 1,737,058	$ 1,797,788
Capital Fund	1,948,030	3,053,150	3,689,906	4,359,456	5,109,221	5,932,852
Total	**$ 3,517,038**	**$ 4,652,828**	**$ 5,347,587**	**$ 6,049,772**	**$ 6,846,280**	**$ 7,730,639**
Combined Minimum Target Balance	$ 3,328,250	$ 3,301,264	$ 3,415,385	$ 3,486,810	$ 3,612,054	$ 3,721,449

2. Sewer Utility

The sewer utility financial plan includes a capital funding strategy, operating forecast, revenue needs assessment, and reserve analysis.

a) Capital Funding Strategy

Over the six-year forecast, the sewer system faces a total of $51.6 million (adjusted for inflation) in capital program costs. Of this total, 98% is for replacement projects and 2% for system improvements and upgrades.

The capital funding plan presumes that the capital program will be funded through a combination of cash resources and debt issuance. Based on our analysis, 4.5% ($2.3 million) of the total capital program can be funded with cash resources, 0.7% ($0.3 million) in outside contributions, and the remaining 94.8% with revenue bonds ($48.9 million). **Exhibit 4-4** summarizes annual planned capital expenditures, along with assumed funding sources:

Exhibit 4-4: Sewer Capital Projects and Funding Sources

Capital Funding	FYE 2013	2014	2015	2016	2017	2018	Total
Capital Projects (inflated)	**$ 350,000**	**$ 6,692,213**	**$ 12,106,136**	**$ 13,943,354**	**$ 8,654,312**	**$ 9,864,465**	**$ 51,610,479**
Grants / Developer Donations	$ 347,349	$ -	$ -	$ -	$ -	$ -	$ 347,349
Loans	2,651	6,692,213	12,106,136	13,943,354	8,567,875	7,608,621	48,920,850
Capital Fund Balance	-	-	-	-	86,437	2,255,844	2,342,280
Total Funding Sources	**$ 350,000**	**$ 6,692,213**	**$ 12,106,136**	**$ 13,943,354**	**$ 8,654,312**	**$ 9,864,465**	**$ 51,610,479**

It should be emphasized that this capital funding strategy presumes implementation of the system reinvestment funding policy described in Section 2 – Policy Development. Any changes from these sources or changes in the amount of planned annual capital expenditures could impact this capital funding strategy.

b) Operating Forecast

Expenses

Sewer utility total operating expenditures are forecasted at $4.9 million in FYE 2013, increasing to $5.9 million by the end of the study period (inclusive of inflationary impacts). The annual forecast is provided in **Exhibit 4-5**.

In addition to O&M expenditures, capital outlay and debt service payments are forecasted over the planning horizon. Capital outlay is composed of cash-funded routine capital expenses and bond issuance costs. Costs are forecasted based on FY 2013/14 budgeted amounts, escalated by inflation.

Existing debt service payment schedules were provided by City staff, and average $2.1 million per year. Future years' debt service incorporates impacts of the capital funding strategy. Incremental debt service incurred to finance the capital program reaches $3.7 million by the end of the study period.

Additional rate contributions for system reinvestment funding begin in FYE 2015, increasing from $0.6 million to $3.1 million over the study period.

Revenues

Sewer operating revenues are categorized as rate revenues and non-rate revenues. The revenue forecast relied on a combination of historical revenue collection and budgeted line items. The annual forecast is provided in **Exhibit 4-5**. In summary:

Rate Revenues Under Existing Rates

Rate revenues under the existing level of rates use FYE 2013 rates and consumption projected from actual billing data, adjusted to reconcile with reported rate revenues.

Other (Non-Rate) Revenues

Other (non-rate) revenues include payments from Douglas County, effluent meter charges, late payment penalties and interest, and septic disposal.

c) Revenue Needs Assessment

The sewer utility faces $65.4 million in total cash obligations over the study period. Revenues (excluding the use of cash reserves) are forecasted at $45.2 million over the same time period – yielding a deficit of $20.2 million over the study period. As shown in **Exhibit 4-5**, system-wide rate revenues need to increase 15.0% annually over the study period to meet forecasted utility obligations.

Exhibit 4-5: Sewer Revenue Requirements

Revenue Requirements - FYE	2013	2014	2015	2016	2017	2018
Revenues						
Rate Revenues Under Existing Rates	$ 7,404,456	$ 7,404,456	$ 7,404,456	$ 7,404,456	$ 7,404,456	$ 7,404,456
Other Revenues	146,666	121,987	122,408	121,480	118,447	118,545
Total Revenues	**$ 7,551,122**	**$ 7,526,443**	**$ 7,526,864**	**$ 7,525,936**	**$ 7,522,903**	**$ 7,523,002**
Expenses						
Cash Operating Expenses	$ 4,913,389	$ 5,365,648	$ 5,503,011	$ 5,643,905	$ 5,788,420	$ 5,936,651
Capital Outlay	198,791	187,706	304,706	351,706	287,706	512,706
Existing Debt Service	2,388,266	2,528,540	2,329,123	2,155,657	1,653,078	1,354,034
New Debt Service	187	471,058	1,322,859	2,303,928	2,906,773	3,666,127
Rate Funded System Reinvestment	-	-	640,672	1,378,192	2,234,609	3,117,947
Total Expenses	**$ 7,500,632**	**$ 8,552,952**	**$ 10,100,370**	**$ 11,833,388**	**$ 12,870,586**	**$ 14,587,465**
Annual Surplus / (Deficiency)	**$ 50,490**	**$ (1,026,508)**	**$ (2,573,506)**	**$ (4,307,451)**	**$ (5,347,683)**	**$ (7,064,464)**
Net Revenue from Rate Increases	-	1,110,668	2,387,937	3,856,796	5,545,984	7,488,550
Net Surplus / (Deficiency)	**$ 50,490**	**$ 84,160**	**$ (185,569)**	**$ (450,655)**	**$ 198,301**	**$ 424,086**
Annual Rate Adjustment	**0.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**
Cumulative Annual Rate Adjustment	**0.00%**	**15.00%**	**32.25%**	**52.09%**	**74.90%**	**101.14%**

The proposed increase represents the system-wide increase necessary to recover total revenue requirements. The portion of costs to be recovered from each customer class and each customer will vary based on the cost-of-service analysis and rate design discussed in Sections 5 and 6.

d) Reserve Analysis

A presumed interest earning rate is applied to annual beginning cash balances in the operating and capital accounts. Operating interest is used to help pay annual operating expenditures, while capital interest is used to offset annual capital expenditures. The cash balance in the operating account is projected at $0.7 million by the end of fiscal year 2018 (consistent with the recommended policy of 45 days of O&M expense). The capital account balance is projected at $6.8 million by fiscal year end 2018 (well above the minimum capital reserve target of 2% of system fixed assets). **Exhibit 4-6** provides a summary of annual ending account balances over the study period.

Exhibit 4-6: Sewer Reserves Analysis

Ending Fund Balances	2013	2014	2015	2016	2017	2018
Operating Fund	$ 1,401,993	$ 1,486,153	$ 1,300,584	$ 693,923	$ 713,641	$ 731,916
Capital Fund	937,293	959,979	1,605,451	3,147,677	5,490,170	6,785,536
Total	**$ 2,339,286**	**$ 2,446,133**	**$ 2,906,035**	**$ 3,841,600**	**$ 6,203,811**	**$ 7,517,452**
Combined Minimum Target Balance	$ 2,803,246	$ 2,847,418	$ 2,992,553	$ 3,244,988	$ 3,537,001	$ 3,722,270

SECTION 5: COST OF SERVICE ANALYSIS

The purpose of a cost of service analysis is to provide a rational basis for distributing the full costs of utility service to each class of customer in proportion to the distinct demands they place on the systems. Detailed cost allocations, along with appropriate customer class designations, help to sharpen the degree of equity that can be achieved in the resulting rate structure designs.

A. METHODOLOGY

The cost of service analysis was performed for a selected "test year" considered representative of the period in which new rates are expected to be in effect. For this study, we used FY 2013/2014, with proposed rates planned for implementation October 1, 2013. Consistent with industry practice, the cost of service analysis includes the following components:

1. Functional Cost Allocation

The cost of service analysis begins with a functional allocation of utility costs for the water and sewer systems. The purpose of this allocation is to categorize the total annual rate revenue requirement of each utility into functions of service, which can then be examined for cost recovery from rates according to the manner in which different classes of customers use or place demands on the systems. For purposes of rate setting, water system functional categories include customer, meters & services, base demand, peak demand, and fire protection. For the sewer system, functional cost pools include those incurred to handle user flows, to treat the volume of user flows, to treat the strength of user flows, and to provide customer service.

a) Allocation of Capital Costs

Capital related costs include debt service payments, system reinvestment funding, and a portion of additions/uses of cash reserves. The most common methodology for assigning the capital portion of the revenue requirement to functional components is to allocate such costs on the basis of existing plant-in-service. The allocations for plant-in-service utilized documented planning criteria from both the City and industry standards. In allocating this utility plant-in-service, we used the City's fixed assets listing as of June 30, 2012, organized into major categories for each system.

b) Allocation of Operating Costs

Operating costs include O&M expenses and a portion of additions/uses of cash reserves. These costs are allocated to the functions based on a detailed review of line item categories, generally following the cost causation process used in the allocation of plant. For example, printing & advertising costs are assigned to the "customer" category, equipment repair & maintenance costs are allocated in proportion to total plant-in-service, purchased water costs are allocated based on the peak to average day ratio, system wide improvement costs are allocated in proportion to all other costs, and so on.

2. Customer Class Allocations

Once the annual revenue requirement has been categorized into functional cost pools, each cost pool can be further apportioned to the classes of customers who use the utility system. First, existing customer classes need to be either affirmed or modified to more appropriately group like users. To accomplish this, the characteristics and historical demands of each class are studied. Then, using those characteristics and demands, each functional cost pool is allocated to each customer class in a manner that reflects each group's use of (or demand on) the utility system. These allocations draw upon account data, historical usage data, or system planning requirements. Ultimately, this element of the analysis defines the total annual revenue that should be generated from each customer class in order to achieve a reasonably equitable system of cost recovery from rates.

a) Customer Billing System Statistics

A key component in the customer allocation process is testing the reliability and accuracy of customer billing statistics. This is accomplished through a review of historical billing system data and application of the rate schedules in effect for that year. City staff provided detailed historical billing system records for FY 2011/2012, including number of accounts and dwelling units, meter size, monthly water usage, and sewer strength. The total revenue generated from these customer statistics should approximate the actual revenue receipts shown in the financial records (with minor differences due to timing of new connections / disconnects, delinquencies, etc.). If the revenue estimates are within reasonable limits, statistics are determined valid and an adjustment factor is applied to the statistics if necessary to account for any minor discrepancies. The results of this analysis indicate that the customer statistics are valid and will serve as a reasonable basis for forecasting revenue and allocating system costs to the customer classes.

Customer usage statistics are also evaluated to determine if current customer class designations represent an appropriate grouping of customers, or if revisions are warranted to better reflect customer groupings that exhibit similar usage patterns.

b) Distribution of Costs

The functionally allocated system-wide costs are distributed to the customer classes to determine "cost shares" based on the relative demands placed on the system by each class. This analysis identifies shifts in cost recovery by customer class from that experienced under the existing rate structures. Through this process, if one customer class places a higher or lower proportional average demand in one functional category, that customer class pays a higher or lower portion of that functional category's costs.

B. RESULTS

Results of the cost of service analysis for each utility are summarized in this section. Additional detail can be viewed in the Technical Appendix (e.g., detailed cost allocations, customer statistics, etc.).

1. Water Utility

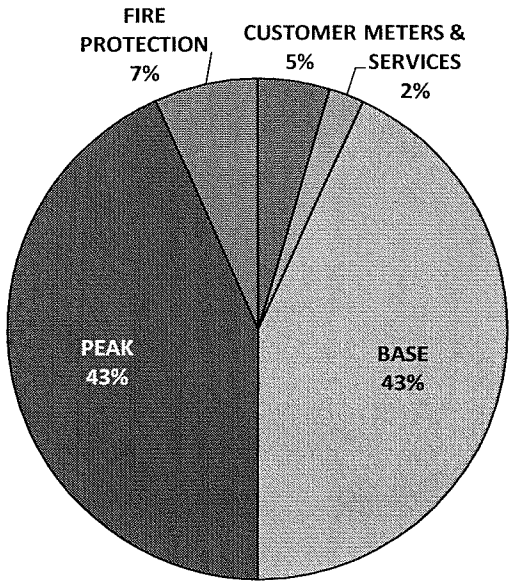
The water utility cost of service analysis includes a functional cost allocation and a customer class allocation.

a) Functional Cost Allocation

The FYE 2014 water revenue requirement totals $13.0 million. This represents the revenue to be generated by water rates. Using the approach described previously, this revenue requirement was allocated to water system functional categories. **Exhibit 5-1** illustrates the breakdown of water utility costs among these functional categories:

- **Customer** – Costs associated with services that do not vary by water consumption, including printing/advertising and postage/shipping.
- **Meters & Services** – Costs associated with installation, maintenance, and repairs of meters and services.
- **Base Demand** – Costs associated with the utility's ability to deliver water for average annual levels of demand. These costs tend to vary with the amount of water consumption, such as purchased water, chemicals, and laboratory expenses.
- **Peak Demand** – Costs associated with the utility's ability to deliver water during periods of peak consumption, such as the summer period.
- **Fire Protection** – Costs associated with the water system's delivery of direct fire protection, including the flow rate of water used for fire suppression.

Exhibit 5-1: Functional Allocation of Water System Costs



This distribution was developed using the following assumptions:

- Allocation of supply and treatment costs between base and peak demands. The water system's ratio of peak day demand to average day demand is 2.0, based on 2011 calendar year peak day records.
- Allocation of pumping facilities is based on industry estimates of 10% to fire protection, with the remainder assigned to base and peak demands using the system ratio.

- Allocation of storage facilities is based on City estimates of 30% to fire protection, with the remainder assigned to base and peak demands using the system ratio.
- Allocation of transmission & distribution (T&D) facilities is first allocated 10% to customer costs, 15% to fire protection, and the remainder assigned to base and peak demands using the system ratio.
- Meters & services costs are directly assigned to the meters & services functional component. Hydrant costs are directly assigned to fire protection, and general plant is allocated in proportion to all other infrastructure costs.
- Allocation of operating & maintenance costs based on a detailed review of line items, such as salaries, repair & maintenance, purchased water, power, etc., and assigned to functions based on assumed cost causation.

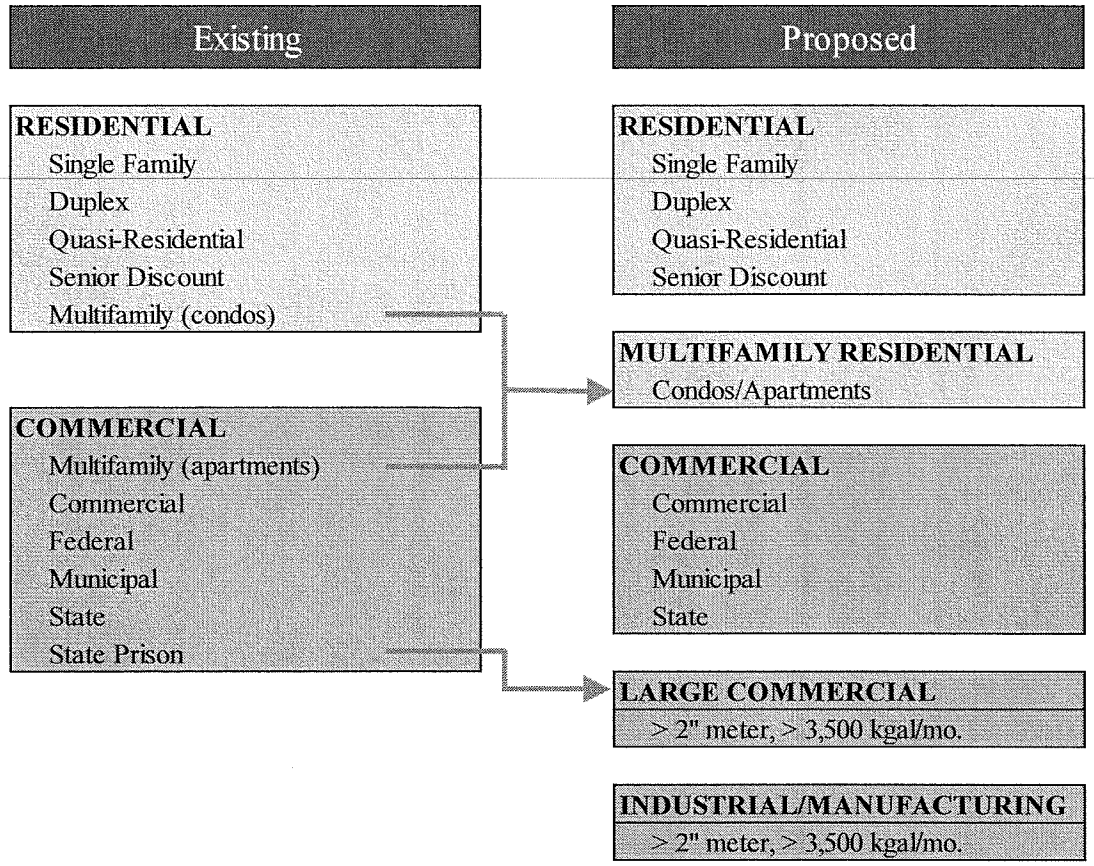
b) Customer Class Allocations

The City currently has two customer class rate schedules – residential and commercial. Multifamily customers are included in both classes. In analyzing the detailed water billing system data - comparing actual service requirements and demand patterns, we grouped customers into the following classes for purposes of assessing cost of service and establishing cost-based rates:

- **Single Family Residential** – Includes single family residential homes, duplexes, quasi-residential, and senior discount customers. These customers exhibit relatively low average usage per account (about 12,500 gallons per month), but relatively high peaking due to summer outdoor water usage. Based on FY 2011/12 customer data, the SFR peak to average use ratio is 1.56, meaning that customers use about 56 percent more water in the peak season than on an average annual basis.
- **Multifamily Residential** – Includes condominium customers in the current residential class and apartment customers in the current commercial class. On a per dwelling unit basis, these customers exhibit lower usage per account than a single family customer. Further, multifamily customers have lower peak demands. Based on FY 2011/12 customer data, the multifamily peak to average use ratio is 1.17. These differences are due to less outdoor watering (smaller or no lawns) and fewer persons per household compared to single family residential.
- **Commercial** – Includes regular commercial, federal, municipal, and state users. These customers exhibit higher average usage (with wide disparity amongst customers) but lower peaking demands than single family customers. Based on FY 2011/12 customer data, the commercial peak to average use ratio is 1.41.
- **Large Commercial** – Includes commercial customers with larger than a 2-inch meter, using more than an average of 3.5 million gallons per month. This class is designed for customers who exhibit very high average usage, but at a nearly constant level. The peak to average use ratio is 1.09. The state prison has been reclassified from commercial to large commercial.
- **Industrial / Manufacturing** – New customer class established for industrial and manufacturing customers with larger than a 2-inch meter, using more than an average of 3.5 million gallons per month. As with large commercial, this class is designed for customers who exhibit very high average usage, but at a nearly constant level.

These proposed shifts are shown in **Exhibit 5-2**:

Exhibit 5-2: Existing and Proposed Water Customer Classes



The functionally allocated system-wide costs are distributed to the customer classes as described below. **Exhibit 5-3** illustrates the result of this process.

- Customer costs are allocated to the customer classes based on their proportional share of total number of accounts (meters).
- Meters & services costs are allocated based on proportional shares of total meter service equivalents. This statistic relates to the number and size of meters included in each customer class. The *American Water Works Association (AWWA)* has developed a meter service equivalency factor that reflects relative costs for different size meters, using the smallest meter as the baseline.
- Base demand costs are allocated to customer classes in proportion to the share of total annual water usage consumed by the classes within a 12-month period.
- Peak demand costs are allocated based on proportional peak season use. The peak season is defined as May through October billing records.
- Fire protection costs are allocated based on fire flow requirements by class, weighted by the number of meter capacity equivalents. The *AWWA* has a meter capacity equivalency factor that

reflects the potential capacity of water flow for different size meters, using the smallest meter as the baseline.

Exhibit 5-3: Distribution of Water System Costs to Customer Classes

Functional Categories:	Customer	Meters & Services	Base Demand	Peak Demand	Fire Protection	Total
Allocation Basis:	*No. of Meters*	*No. of Meter Equiv. [a]*	*Annual Use*	*Summer Use [b]*	*Wtd Meter Equiv. [c]*	
Single Family Residential	86.1%	77.7%	63.4%	67.2%	54.5%	65.8%
Multifamily	2.3%	4.2%	10.5%	8.3%	7.4%	8.8%
Commercial	11.5%	18.0%	23.6%	22.6%	37.9%	23.5%
Large Commercial	0.0%	0.1%	2.6%	1.9%	0.3%	1.9%
TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

[a] Based on current meter ratios
[b] Summer period use [May-Oct]
[c] Current meter ratios weighted with fire flow requirements

The respective percentages are applied to the total costs allocated to each functional component to determine the share of total costs assigned to each class.

Exhibit 5-4 summarizes the customer class distribution of the $13.0 million in revenue required from water rates in FYE 2014. It also shows total customer class impacts by the end of the study period (FYE 2018). The cost of service analysis indicates that shifts in cost recovery amongst the customer classes are warranted.

Exhibit 5-4: Comparison of Water Rate Revenue Distribution by Customer Class

Customer Classes	FYE 2014 Revenue under Existing Rates	FYE 2014 Cost of Service	Increase / (Decrease)	FYE 2018 Cost of Service	Increase / (Decrease)
Single Family Residential	$ 7,064,430	$ 8,525,128	20.7%	$ 10,948,720	55.0%
Multifamily	1,426,132	1,143,522	-19.8%	1,478,568	3.7%
Commercial	3,340,273	3,042,422	-8.9%	3,922,334	17.4%
Large Commercial	341,348	252,304	-26.1%	327,326	-4.1%
TOTAL	**$ 12,172,184**	**$ 12,963,376**	**6.5%**	**$ 16,676,947**	**37.0%**

Referring to the exhibit, customer class percentage adjustments that are less than the system-wide FYE 2014 average increase of 6.5% indicates current over-recovery of customer class cost of service, while percentage adjustments greater than the system-wide average increase indicates a current under-recovery of customer class cost of service.

Single family residential customers require a 20.7% increase, while the remaining classes show a decrease. This indicates that commercial, large commercial, and multifamily are subsidizing single family residential.

Phase-in Strategy

To mitigate significant customer impacts, a phase-in strategy was developed to transition to indicated cost of service over the study period. The multifamily and commercial classes will continue to carry the rate subsidy over this transition period.

The multifamily, commercial, and large commercial classes are phased in to cost of service in equal annual increments over the study period. Due to its size, the single family class is given the remainder of the increase each year. **Exhibit 5-5** shows the full phase-in schedule over the study period.

Exhibit 5-5: Phased-In Water Cost of Service

	Phase-In Cost of Service Shift					
Customer Classes	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	Cumulative
Single Family Residential	9.5%	9.3%	9.1%	9.0%	8.8%	55.0%
Multifamily	0.7%	0.7%	0.7%	0.7%	0.7%	3.7%
Commercial	3.3%	3.3%	3.3%	3.3%	3.3%	17.4%
Large Commercial	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-4.1%
TOTAL	**6.5%**	**6.5%**	**6.5%**	**6.5%**	**6.5%**	**37.0%**

The resulting redistribution of costs serves as the revenue targets for the design of each customer class' water rates discussed in Section 6. The proposed increases represent the total costs to be recovered from each customer class. Impacts to each customer will vary based on the effects of the rate design discussed in Section 6.

2. Sewer Utility

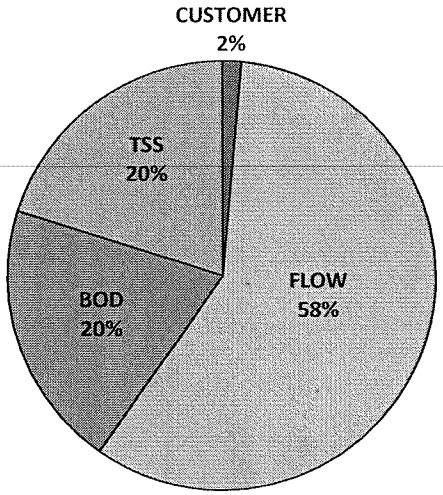
The sewer utility cost of service analysis includes a functional cost allocation and a customer class allocation.

a) Functional Cost Allocation

The FYE 2014 sewer revenue requirement totals $8.5 million. This represents the revenue to be generated by sewer rates. Using the approach described previously, this revenue requirement was allocated to sewer system functional categories. **Exhibit 5-6** illustrates the breakdown of sewer utility costs among these functional categories:

- **Customer** – Costs associated with services that do not vary by sewer volume or strength, including data processing, printing/advertising, and so on.
- **Flow** – Costs associated with the utility's ability – through its collection and conveyance system – to manage and process total volume of sewer.
- **Strength** – Costs associated with the utility's ability to treat sewerage to required discharge standards. A portion of treatment-related costs is influenced by the total volume of sewage process, which is captured as "flow" costs, while other treatment costs can vary depending on sewage strength, measured by biochemical oxygen demand (BOD) and total suspended solids (TSS).

Exhibit 5-6: Functional Allocation of Sewer System Costs



This distribution was developed using the following assumptions:

- Collection facilities are allocated 100% to the flow component.
- Treatment costs are allocated 40% to flow, 30% to BOD, and 30% to TSS, consistent with industry standards.
- Customer related facilities are directly assigned to the customer component, and general plant is allocated in proportion to all other infrastructure costs.
- Operating and maintenance costs are allocated based on a detailed review of line items, such salaries and benefits, operating supplies and power, and are assigned to functions based on assumed cost causation.

b) Customer Class Allocations

The sewer utility has two customer classes – residential and commercial – with a variety of subcategories. The City currently charges all sewer customers the same base rate, plus volume rates based on user type. The volume charges for residential, quasi-residential, and commercial multifamily customers are charged based on the previous year's winter water average, while all other customers are charged based on total water use. City staff direction was to develop flat rates for residential customers, as opposed to the current volume based rate structure.

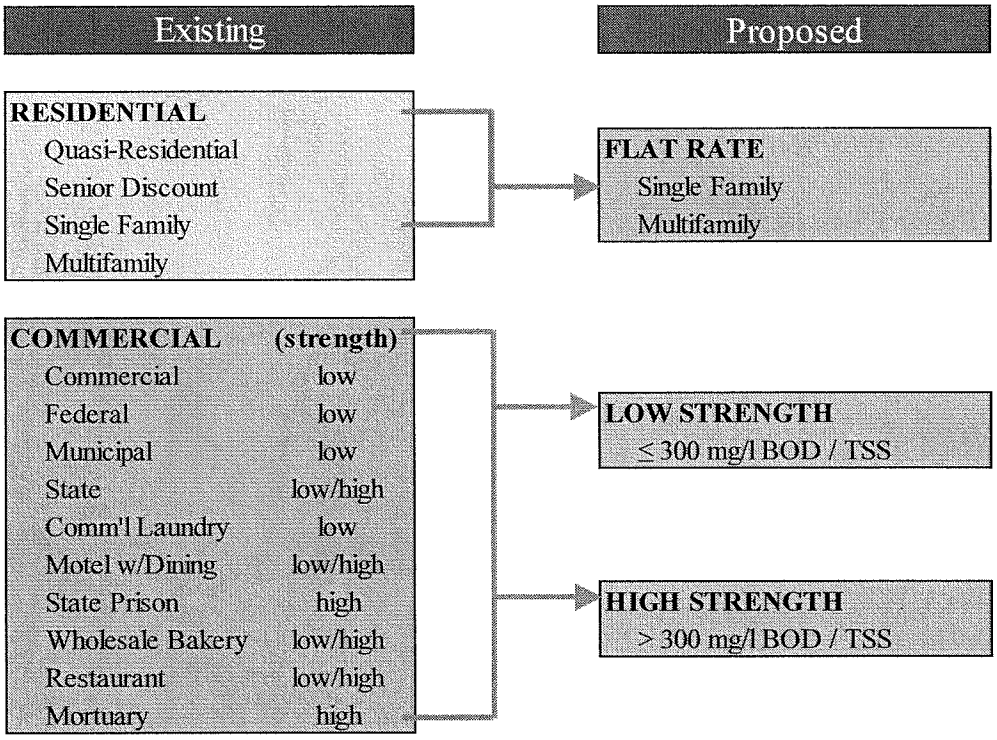
Within the commercial class, there are a variety of user types assigned additional strength charges. City staff evaluated all commercial customers to simplify the strength classes to "low strength" and "high strength", defined on the following page. Some existing user types are reclassified to both low and high strength.

In analyzing the detailed sewer billing system data - comparing actual service requirements and strength concentrations, we grouped customers into the following classes for purposes of assessing cost of service and establishing cost-based rates:

- **Single Family Residential** – Includes single family residential and quasi-residential customers. This class exhibits a projected average sewage flow per account (about 5.3 kgal per month) and contributes domestic level strength - estimated at 200 mg/l of biochemical oxygen demand (BOD) and total suspended solids (TSS).
- **Multifamily Residential** – Includes all multifamily residential structures (3 or more units). This class exhibits lower projected average sewage flow per dwelling unit than single family customers (about 3.7 kgal per month). This difference is typically due to fewer persons per household in multi-family dwellings. Contributes domestic level strength.
- **Low-Strength Commercial** – Includes all non-residential establishments contributing less than or equal to 300 mg/l BOD and TSS, as assigned by the City.
- **High-Strength Commercial** – Includes all non-residential establishments contributing strength greater than 300 mg/l BOD and TSS, as assigned by the City.

The proposed customer shifts are shown in **Exhibit 5-7** below:

Exhibit 5-7: Existing and Proposed Sewer Customer Classes



The functionally allocated system-wide costs are distributed to the customer classes as described below. **Exhibit 5-8** illustrates the result of this process.

- Customer costs are allocated to the customer classes based on their proportional share of total number of accounts (meters).
- Flow costs are allocated to customer classes based on their proportional share of estimated sewage contribution. Since sewer flow is not measured for individual customers, water usage is

commonly used as a proxy for sewage volume. Annual volume for single family and multifamily residential customers is based on the winter water average usage calculated from November through April in the FY 2011/12 customer data. This annualized volume –as opposed to actual water usage – is used to recognize that increased water consumption observed in the summer season is primarily caused by outdoor usage, which never enters the sewer system. Annual volume for commercial customers represents the amount of total water usage actually recorded in the utility billing system.

- Strength costs are allocated to customer classes based on their proportional share of estimated sewage concentration, weighted by the established strength differentials for each class.

Exhibit 5-8: Distribution of Sewer System Costs to Customer Classes

Functional Categories:	Customer	Flow	BOD	TSS	Total
Allocation Basis:	*No. of Meters*	*Total Flow*	*Weighted Volume*	*Weighted Volume*	
Single Family Residential	88.6%	50.6%	36.5%	36.5%	45.5%
Multifamily Residential	2.6%	17.8%	12.8%	12.8%	15.6%
Low-Strength Commercial	7.5%	16.6%	17.9%	17.9%	17.0%
High-Strength Commercial	1.4%	15.1%	32.7%	32.7%	22.0%
TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

The respective percentages are applied to the total costs allocated to each functional component to determine the share of total costs assigned to each class.

Exhibit 5-9 summarizes the customer class distribution of the $8.5 million in revenue required from sewer rates in FYE 2014. It also shows total customer class impacts by the end of the study period (FYE 2018). The cost of service analysis indicates that shifts in cost recovery amongst the customer classes are warranted.

Exhibit 5-9: Comparison of Sewer Rate Revenue Distribution by Customer Class

Customer Classes	FYE 2014 Revenue under Existing Rates	FYE 2014 Cost of Service	Increase / (Decrease)	FYE 2018 Cost of Service	Increase / (Decrease)
Single Family Residential	$ 3,965,692	$ 3,872,631	-2.3%	$ 6,741,728	70.0%
Multifamily Residential	1,119,818	1,324,323	18.3%	2,325,177	107.6%
Low-Strength Commercial	1,150,604	1,446,088	25.7%	2,536,058	120.4%
High-Strength Commercial	1,168,343	1,872,083	60.2%	3,290,044	181.6%
TOTAL	**$ 7,404,456**	**$ 8,515,125**	**15.0%**	**$ 14,893,007**	**101.1%**

Referring to the exhibit, customer class percentage adjustments that are less than the system-wide FYE 2014 average increase of 15% indicates current over-recovery of customer class cost of service, while percentage adjustments greater than the system-wide average increase indicates a current under-recovery of customer class cost of service.

Single family residential customers require a 2.3% decrease, while the remaining classes show increases greater than 15.0%. This indicates that single family residential is subsidizing the other classes.

Phase-in Strategy

To mitigate significant customer impacts, a phase-in strategy was developed to transition to indicated cost of service over the study period. The single family class will continue to carry the rate subsidy over this transition period.

The multifamily, low-strength commercial, and high-strength commercial classes are phased in to cost of service in equal annual increments over the study period. Due to its size, the single family class is given the remainder of the increase each year. **Exhibit 5-10** shows the full phase-in schedule over the study period.

Exhibit 5-10: Phased-In Sewer Cost of Service

	Phase-In Cost of Service Shift					
Customer Classes	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	Cumulative
Single Family Residential	11.8%	11.5%	11.2%	10.9%	10.5%	70.0%
Multifamily Residential	15.7%	15.7%	15.7%	15.7%	15.7%	107.6%
Low-Strength Commercial	17.1%	17.1%	17.1%	17.1%	17.1%	120.4%
High-Strength Commercial	23.0%	23.0%	23.0%	23.0%	23.0%	181.6%
TOTAL	**15.0%**	**15.0%**	**15.0%**	**15.0%**	**15.0%**	**101.1%**

The resulting redistribution of costs serves as the revenue targets for the design of each customer class' sewer rates discussed in Section 6.

SECTION 6: RATE STRUCTURE EVALUATION

The principal considerations in designing utility rate structures is to establish rates for customers that generate sufficient revenues for the utility and that are reasonably commensurate with the cost of providing utility service. Other considerations in rate design should include pricing objectives, ease of implementation, and impact on customer bills.

A. METHODOLOGY

Prior to this section, our findings rested on financial and technical analyses to derive the total annual revenue need for each utility and to determine the amount that should be collected from each customer class. In this section, we focus more on the art of a utility rate study, which is the design of the pricing structure itself. Much of this rate design focuses on intended outcomes that carry out desired public policy, such as affordability to the customer, equity considerations, conservation, and administrative practicality. The rate design begins with an evaluation of the City's current water and sewer rate structures. Alternative rate structures are evaluated, as warranted, to achieve the City's desired outcomes.

1. Water Rate Structure Evaluation

The water rate structure evaluation reviews the existing rate structure and presents potential changes for the City's consideration.

a) Existing Rate Structure

The existing water rate structure has a class-specific minimum charge by meter size including a 5,000 gallon monthly usage allowance, and a class-specific three-tier increasing block volume charge applicable to water usage over the allowance. The minimum charges, block thresholds, and block rates differ between residential and commercial. Within the residential class, customers may qualify for a senior discount, based on income levels. Discounts are available at 10%, 25%, 50%, 80%, and 90% off of residential rates.

The existing schedule of water rates is shown in **Exhibit 6-1**.

Exhibit 6-1: Existing Schedule of Water Rates

Meter Size	Base Charge per meter	
	Residential	Commercial
5/8"	$ 22.05	$ 24.15
1"	$ 33.60	$ 36.75
1 1/2"	$ 49.88	$ 54.86
2"	$ 61.43	$ 68.25
3"	$ 89.25	$ 99.75
4"	$ 117.60	$ 131.25
6"	$ 173.25	$ 194.25
10"		$ 483.00

Volume Charge per kgal			
0 - 5	$ -	0 - 5	$ -
6 - 30	$ 1.84	6 - 19	$ 1.68
31 - 50	$ 3.15	20 - 49	$ 2.52
Over 50	$ 4.99	Over 49	$ 3.89

Based on the cost of service analysis, it appears that the existing rate structure recovers a disproportionately high share of costs from multi-family residential and commercial customers, and too low a share of costs from single family residential customers. This suggests that establishing a unique rate for each customer class would enhance customer equity. The three-tier increasing block volume rate structure is most appropriate to encourage water conservation for single family residential customers. Multifamily and commercial customers vary widely in usage per account, so larger users with low peaking may be unfairly penalized by the current structure. Further, imposing a minimum base charge including a portion of water usage limits a customer's ability to control their water bill by reducing water consumption.

b) Potential Rate Structure Adjustments

To address the findings of the cost of service analysis and existing rate structure evaluation an alternative water rate structure was designed for the City's consideration.

Fixed (Base) Charges

Establish class-specific base charges by meter size and eliminate the usage allowance.

Charging for all usage through the volume rate is more in line with industry trends for conservation and affordability. The existing senior discounts will continue to be applied to both the fixed charge and volume charge components for this alternative.

Current cost recovery is approximately 40% from base charges and 60% from volume charges, which is in line with recommended targets for revenue stability. To maintain this ratio, 40% of the revenue requirement for each year is recovered by meter size in proportion to existing ratios.

For the multifamily class, average water use per unit was compared to the single family average water use per unit, and the ratio was applied to the 5/8-inch meter charge. This charge would be applied to multifamily customers on a per unit basis.

Volume Charges

Revise single family three-tier blocks to better align with usage patterns, and revise multifamily, commercial and large commercial volume charges to a class-specific single block volume charge:

Single Family Residential - Determination of Block Rate Thresholds

The recommended thresholds for each of the three blocks was determined based on an evaluation of the historical water usage patterns of single-family residential customers. The following "rule of thumb" was used in the analysis:

- Block 1 (0 – 5,000 gallons per month) is set roughly equal to average winter period usage per account for the single family class. This is assumed to approximate normal indoor usage and a nominal amount of outdoor winter use. This would replace the allowance currently in the base charge. On an average annual basis, about 40 percent of customer bills are expected to remain within this rate block threshold.
- Block 2 (5,000 – 30,000 gallons per month) is set to capture the majority of base demand use and a reasonable amount for normal summer use (peak use). About 50 percent of customer bills fall into the second block.
- Block 3 (over 30,000 gallons per month) is set to capture about the top 10 percent of customer water bills, designed to target excess summer water usage. This would consolidate the current top two blocks.

Multifamily Residential, Commercial, Large Commercial, and Industrial / Manufacturing

Revise the current three-tier increasing block charges to class-specific single block usage charges, where a single rate per unit of consumption is applied to all units of consumption.

2. Sewer Rate Structure Evaluation

The sewer rate structure evaluation reviews the existing rate structure and presents potential changes for the City's consideration.

a) Existing Rate Structure

The existing sewer rate structure has a monthly fixed capitalization charge, applied to all classes; and a class-specific single-block volume charge with two components: a variable capitalization charge and a strength-related user charge. The volume charge is currently applied to the previous year's winter water average use for residential, quasi-residential, and commercial multifamily; and applied to total water use for all other classes. The existing schedule of sewer rates is shown in **Exhibit 6-2**.

Exhibit 6-2: Existing Schedule of Sewer Rates

Customer Class	Base Charge per meter	Volume Charge per kgal
Residential	$ 8.32	$ 3.34
Quasi-Residential	$ 8.32	$ 3.34
Commercial	$ 8.32	$ 3.34
Commercial Multifamily	$ 8.32	$ 3.34
Wholesale Bakery	$ 8.32	$ 6.44
Motel with Dining	$ 8.32	$ 4.31
Commercial Laundry	$ 8.32	$ 3.17
Mortuaries	$ 8.32	$ 6.57
Restaurants	$ 8.32	$ 5.53

The City indicated a desire to revise the current residential volume-based rate to a flat rate, which is in line with other jurisdictions in the area.

b) Potential Rate Structure Adjustments

To address the findings of the cost of service analysis and existing rate structure evaluation an alternative sewer rate structure was designed for the City's consideration:

- A class-specific monthly flat rate per dwelling unit was developed for single family and multifamily residential.
- Commercial sewer base charges are aligned with single family residential flat rates. The remainder is recovered from the volume rates, which are applied to monthly water use.

B. RESULTS

Results of the rate design for each utility are summarized in this section. Additional detail can be viewed in the Technical Appendix.

1. Water Utility

The water utility rate design element includes the schedule of alternative water rates by customer class and a comparison of sample water bills under existing and alternative rates.

a) Rate Design

Significant changes are proposed for the customer classes, with the creation of additional rate classes, elimination of the usage allowance in the base charge, and revision of the multifamily and commercial classes to a single block volume rate. To mitigate these impacts, a phase-in strategy was created.

Phase-In

Single Family Residential

- Immediately revise blocks to better align with usage patterns (combining top two blocks).
- Reduce allowance over the 5-year study period, replacing with the low-use block.

Multifamily Residential & Commercial

- Immediately revise multifamily base charge structure.
- Reduce allowance over the 5-year study period.
- Condense three blocks to single block rate over the 5-year study period.

Large Commercial

- As there is currently only one customer in this class, it is proposed to immediately eliminate the usage allowance and move to the single block rate.

Industrial / Manufacturing

- A new class was designed without any usage allowance and with a single block rate.

Alternative water rate structures were designed, as shown in **Exhibits 6-3** through **6-7**. These structures were crafted to generate required utility revenues and address customer class cost of service findings based on the phase-in strategies for both cost of service and rate design.

Exhibit 6-3: Proposed Single Family Residential Water Rate Structure

Meter Size	Existing Rates [a]	FY 2014 [b]	FY 2015 [c]	FY 2016 [d]	FY 2017 [e]	FY 2018
5/8"	$ 22.05	$ 21.29	$ 22.68	$ 24.15	$ 25.72	$ 27.39
1"	33.60	32.40	34.51	36.75	39.14	41.68
1 1/2"	49.88	48.37	51.51	54.86	58.43	62.22
2"	61.43	60.17	64.09	68.25	72.69	77.41
3"	89.25	87.95	93.66	99.75	106.24	113.14
4"	117.60	115.72	123.24	131.25	139.78	148.87
6"	173.25	171.27	182.40	194.25	206.88	220.33
Volume Charge per kgal	0 - 5 $ -	0 - 4 $ -	0 - 3 $ -	0 - 2 $ -	0 - 1 $ -	
	6 - 30 $ 1.84	5 - 5 $ 1.05	4 - 5 $ 1.26	3 - 5 $ 1.44	2 - 5 $ 1.61	0 - 5 $ 1.76
	31 - 50 $ 3.15	6 - 30 $ 2.36	6 - 30 $ 2.57	6 - 30 $ 2.75	6 - 30 $ 2.92	6 - 30 $ 3.07
	Over 50 $ 4.99	Over 30 $ 4.20	Over 30 $ 4.41	Over 30 $ 4.59	Over 30 $ 4.76	Over 30 $ 4.91
Wtd Avg Volume Rate:	*$ 1.50*	*$ 1.81*	*$ 2.06*	*$ 2.33*	*$ 2.60*	*$ 2.88*
	[a] Base incl. 5 kgal	[b] Base incl. 4 kgal	[c] Base incl. 3 kgal	[d] Base incl. 2 kgal	[e] Base incl. 1 kgal	

Exhibit 6-4: Proposed Multifamily Residential Water Rate Structure

Meter Size	Existing Rates [a] Condominiums (Residential)	Existing Rates [a] Apartments (Commercial)	FY 2014 [b]	FY 2015 [c]	FY 2016 [d]	FY 2017 [e]	FY 2018
5/8"	$ 22.05	$ 24.15					
1"	33.60	36.75					
1 1/2"	49.88	54.86					
2"	61.43	68.25					
3"	89.25	99.75					
4"	117.60	131.25					
6"	173.25	194.25					
10"		483.00					
Per Unit			**$ 7.54**	**$ 8.03**	**$ 8.55**	**$ 9.11**	**$ 9.70**
Volume Charge per kgal	0 - 5 $ -	0 - 5 $ -	0 - 4 $ -	0 - 3 $ -	0 - 2 $ -	0 - 1 $ -	$ 1.99
	6 - 30 $ 1.84	6 - 19 $ 1.68	5 - 19 $ 0.91	4 - 19 $ 1.20	3 - 19 $ 1.48	2 - 19 $ 1.74	
	31 - 50 $ 3.15	20 - 49 $ 2.52	20 - 49 $ 1.77	20 - 49 $ 1.85	20 - 49 $ 1.91	20 - 49 $ 1.96	
	Over 50 $ 4.99	Over 49 $ 3.89	Over 49 $ 3.05	Over 49 $ 2.81	Over 49 $ 2.55	Over 49 $ 2.28	
Wtd Avg Volume Rate:		*$ 3.41*	*$ 2.36*	*$ 2.28*	*$ 2.19*	*$ 2.09*	*$ 1.99*
	[a] Base incl. 5 kgal		[b] Base incl. 4 kgal	[c] Base incl. 3 kgal	[d] Base incl. 2 kgal	[e] Base incl. 1 kgal	

Exhibit 6-5: Proposed Commercial Water Rate Structure

Meter Size	Existing Rates [a]	FY 2014 [b]	FY 2015 [c]	FY 2016 [d]	FY 2017 [e]	FY 2018
5/8"	$ 24.15	$ 21.29	$ 22.68	$ 24.15	$ 25.72	$ 27.39
1"	36.75	32.40	34.51	36.75	39.14	41.68
1 1/2"	54.86	48.37	51.51	54.86	58.43	62.22
2"	68.25	60.17	64.09	68.25	72.69	77.41
3"	99.75	87.95	93.66	99.75	106.24	113.14
4"	131.25	115.72	123.24	131.25	139.78	148.87
6"	194.25	171.27	182.40	194.25	206.88	220.33
10"	483.00	425.85	453.53	483.01	514.41	547.84
Volume Charge per kgal	0 - 5 $ -	0 - 4 $ -	0 - 3 $ -	0 - 2 $ -	0 - 1 $ -	$ 3.53
	6 - 19 $ 1.68	5 - 19 $ 2.39	4 - 19 $ 2.71	3 - 19 $ 3.01	2 - 19 $ 3.28	
	20 - 49 $ 2.52	20 - 49 $ 2.79	20 - 49 $ 3.00	20 - 49 $ 3.19	20 - 49 $ 3.37	
	Over 49 $ 3.89	Over 49 $ 4.05	Over 49 $ 3.94	Over 49 $ 3.82	Over 49 $ 3.69	
Wtd Avg Volume Rate:	*$ 2.97*	*$ 3.14*	*$ 3.24*	*$ 3.34*	*$ 3.44*	*$ 3.53*
	[a] Base incl. 5 kgal	[b] Base incl. 4 kgal	[c] Base incl. 3 kgal	[d] Base incl. 2 kgal	[e] Base incl. 1 kgal	

Exhibit 6-6: Proposed Large Commercial Water Rate Structure

Meter Size	Existing Rates [a]	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5/8"	$ 24.15					
1"	36.75					
1 1/2"	54.86					
2"	68.25	60.17	64.09	68.25	72.69	77.41
3"	99.75	87.95	93.66	99.75	106.24	113.14
4"	131.25	115.72	123.24	131.25	139.78	148.87
6"	194.25	171.27	182.40	194.25	206.88	220.33
10"	483.00	425.85	453.53	483.01	514.41	547.84
Volume Charge per kgal	0 - 5 $ -					
	6 - 19 $ 1.68	$ 3.85	$ 3.82	$ 3.78	$ 3.74	$ 3.71
	20 - 49 $ 2.52					
	Over 49 $ 3.89					

[a] Base charge incl. 5 kgal

Exhibit 6-7: Proposed Industrial / Manufacturing Water Rate Structure

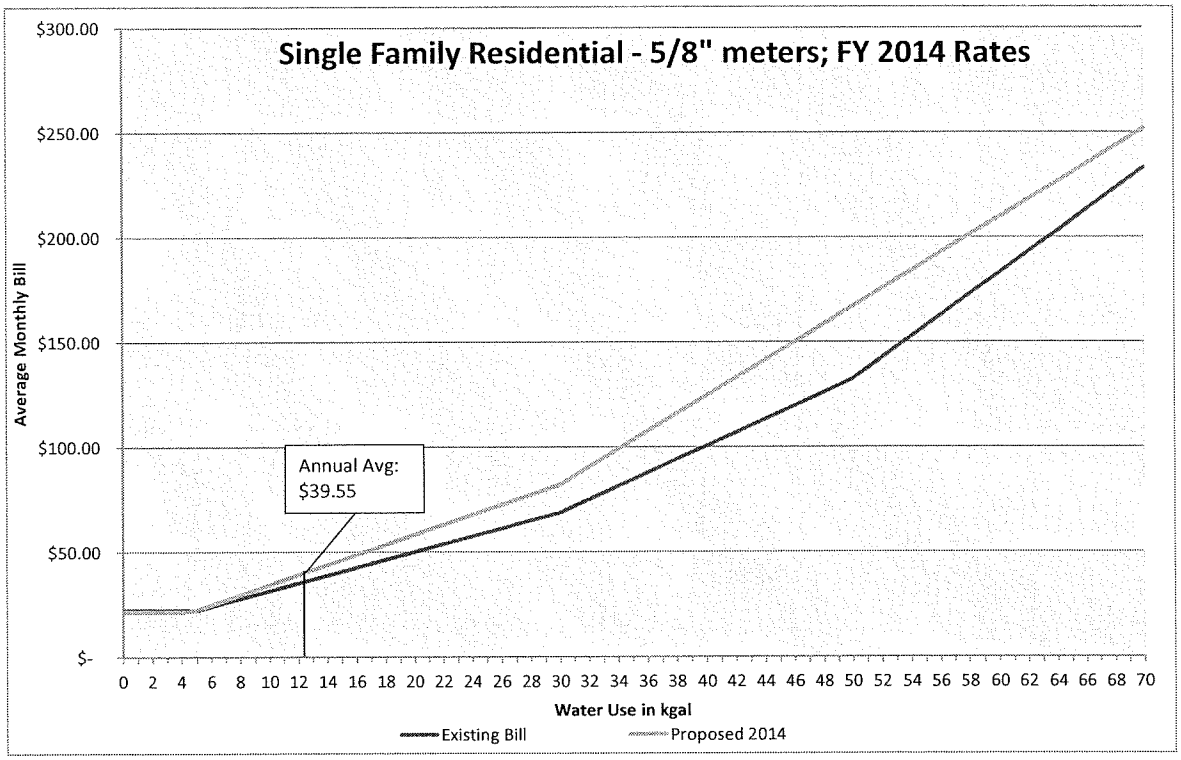
Meter Size	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5/8"					
1"					
1 1/2"					
2"	60.17	64.09	68.25	72.69	77.41
3"	87.95	93.66	99.75	106.24	113.14
4"	115.72	123.24	131.25	139.78	148.87
6"	171.27	182.40	194.25	206.88	220.33
10"	425.85	453.53	483.01	514.41	547.84
Volume Charge per kgal	$ 3.85	$ 3.82	$ 3.78	$ 3.74	$ 3.71

Note: This is a newly formed rate class

b) Customer Bill Impacts

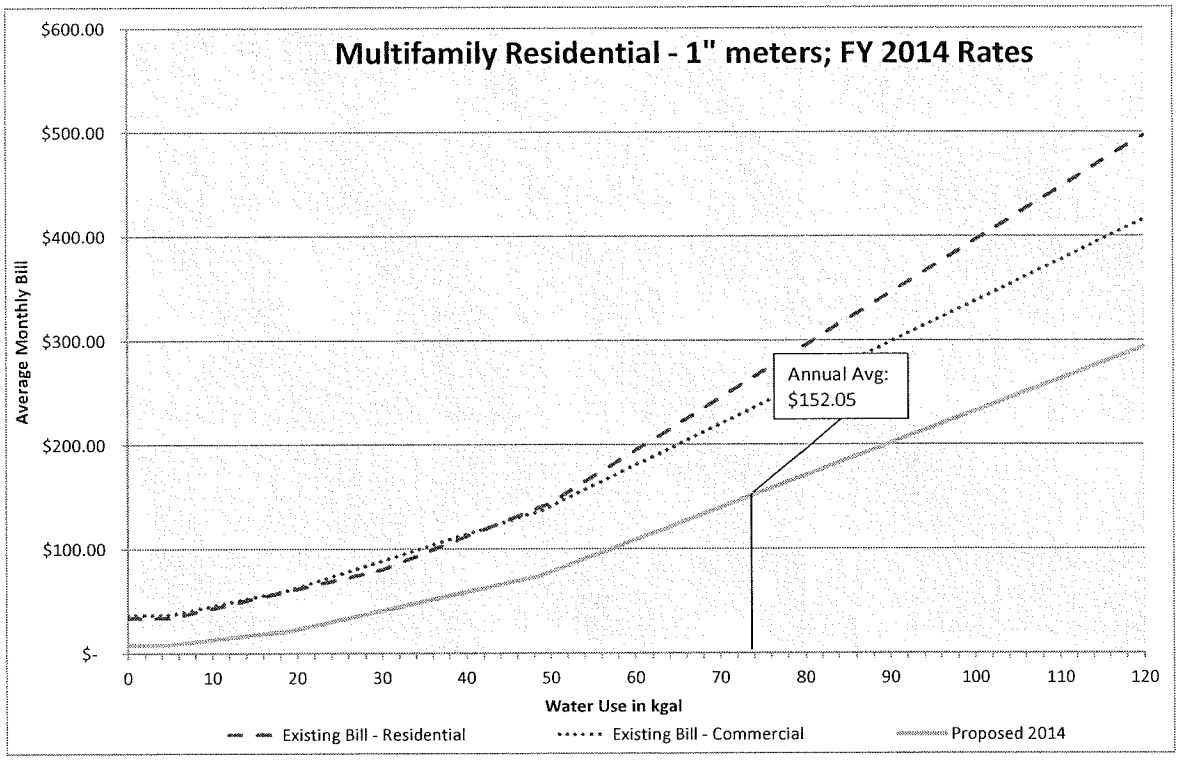
An illustration of monthly water bill impacts (including the right-of-way toll) in FY 2014 for the single family residential customer class is shown in **Exhibit 6-8**. As an example, a single family residential customer using 12,500 gallons of water per month (approximately the class average) is currently paying $37.14. This customer would experience a $2.41 increase to $39.55.

Exhibit 6-8: Single Family Residential Sample Bills



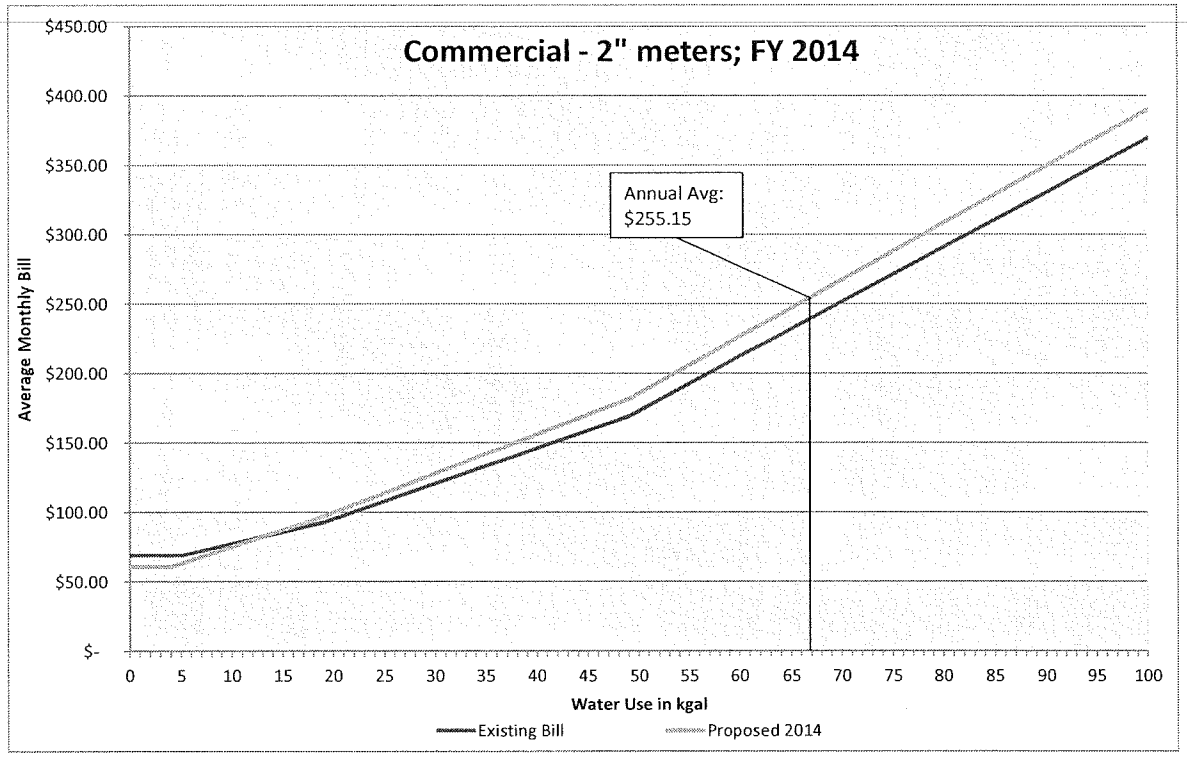
The multifamily residential class has customers currently part of the residential (condominiums) and commercial (apartments) classes. **Exhibit 6-9** displays sample bills for FY 2014, assuming one unit base charge. Additional units add additional base charges. As an example, a multifamily residential customer using 74,000 gallons of water per month (approximately the combined class average) is currently paying $264.98 if residential or $235.45 if commercial. This customer would experience a $112.93 or $83.40 decrease to $152.05.

Exhibit 6-9: Multifamily Residential Sample Bills



Sample monthly water bill impacts in FY 2014 for the commercial customer class are shown in **Exhibit 6-10**, using 2-inch meter size customers. As an example, a commercial customer using 67,000 gallons of water per month (approximately the average for that meter size) is currently paying $239.76. This customer would experience a $15.39 increase to $255.15.

Exhibit 6-10: Commercial Residential Sample Bills



Additional sample water bills including additional meter sizes for each customer class can be found in the Technical Appendix.

2. Sewer Utility

The sewer utility rate design element includes the schedule of alternative sewer rates by customer class and a comparison of sample sewer bills under existing and alternative rates.

a) Rate Design

Significant changes are proposed for the customer classes: (1) residential classes are moving to a flat rate; and (2) commercial classes are consolidating by strength and aligning the base charge with the single family flat rate. To mitigate the impacts, a phase-in strategy was created for the commercial customers to transition from the current base charge to the single family flat rate over the study period.

Alternative sewer rate structures were designed, as shown in **Exhibit 6-11**. These structures were crafted to generate required utility revenues and address customer class cost of service findings based on the phase-in strategies for both cost of service and rate design.

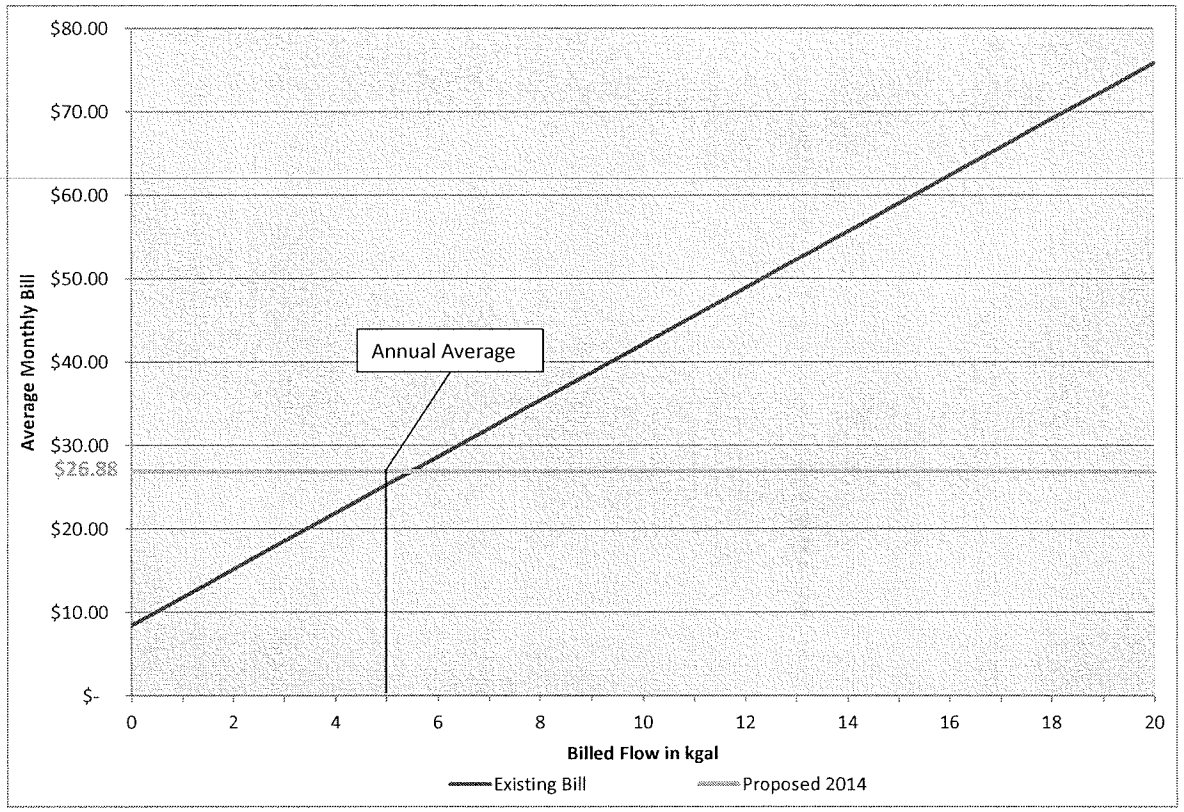
Exhibit 6-11: Proposed Sewer Rate Structures

Customer Class	FY 2014 Rates	FY 2015 Rates	FY 2016 Rates	FY 2017 Rates	FY 2018 Rates
Flat Rates					
Single Family Residential	$ 26.61	$ 29.68	$ 33.01	$ 36.61	$ 40.45
Multifamily Residential	$ 15.15	$ 17.53	$ 20.29	$ 23.48	$ 27.18
Metered Rates					
Low-Strength Commercial					
Base Charge	$ 14.75	$ 21.17	$ 27.60	$ 34.03	$ 40.45
Volume Charge	$ 3.92	$ 4.41	$ 5.03	$ 5.82	$ 6.78
High-Strength Commercial					
Base Charge	$ 14.75	$ 21.17	$ 27.60	$ 34.03	$ 40.45
Volume Charge	$ 5.26	$ 6.44	$ 7.91	$ 9.73	$ 11.98

b) Customer Bill Impacts

An illustration of monthly sewer bill impacts (including the right-of-way toll) in FY 2014 for the single family residential customer class is shown in **Exhibit 6-12**. As an example, a single family residential customer with a previous winter water average of 5,000 gallons of water per month (approximately the class average) is currently paying $25.27. This customer would experience a $1.61 increase to $26.88. The "breakeven" point is about 5,500 gallons per month. All monthly bills with less than 5,500 gallons per month water use will see an increase in FY 2014, while all monthly bills with greater than 5,500 gallons per month water use will see a decrease in FY 2014.

Exhibit 6-12: Single Family Residential Sample Bills



Sample sewer bills for all other classes vary widely by number of units (multifamily) and strength category (commercial). These can be found in the Technical Appendix.

3. Combined Bill Impacts

The combined impact to the single family residential customer class is shown in **Exhibit 6-13** based on the phase-in strategies:

Exhibit 6-13: Single Family Residential Combined Cost of Service

Customer Classes	Revenue Under Existing Rates	Revenue Under 2014 Phase-In	Cost of Service Shift
Single Family Residential			
Water	$ 7,064,430	$ 7,739,083	9.5%
Sewer	$ 3,965,692	$ 4,434,345	11.8%
Combined	**$ 11,030,122**	**$ 12,173,428**	**10.4%**

As an example, a sample combined single family bill is shown in **Exhibit 6-14**:

Exhibit 6-14: Single Family Residential Combined Bill Impact

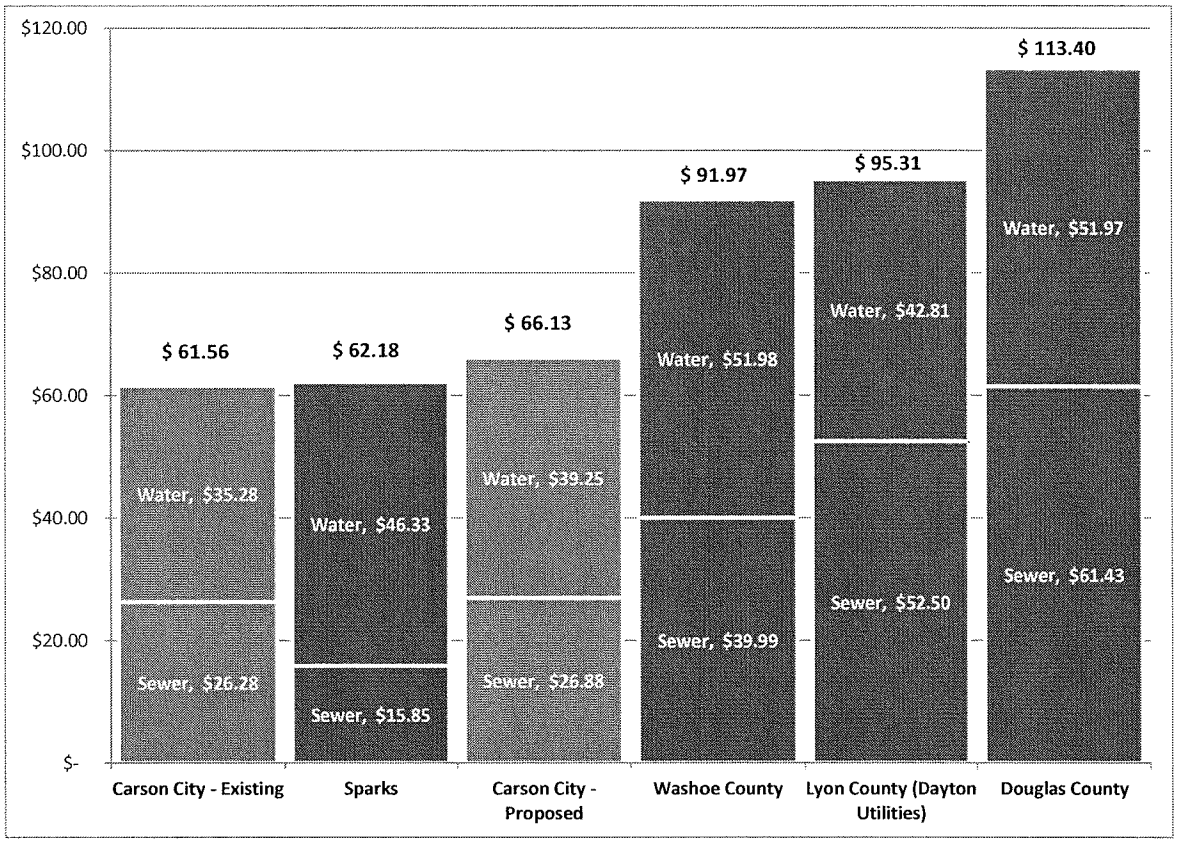
Average Monthly Bill	Existing Rates	2014 Rates	$ Bill Impact	% Bill Impact
Water [a]	$ 35.28	$ 39.25	$ 3.97	11.3%
Sewer [b]	$ 26.28	$ 26.88	$ 0.60	2.3%
Combined	**$ 61.56**	**$ 66.13**	**$ 4.57**	**7.4%**

[a] Assumes 5/8" meter with average monthly use of 12,000 gallons; includes right-of-way toll
[b] Assumes winter monthly average of 5,300 gallons; includes right-of-way toll

4. Rate Comparisons

Exhibit 6-15 provides a comparison of a combined sample single family residential bill based on existing rate structures from other jurisdictions, along with a sample combined bill using the City's existing and proposed rates:

Exhibit 6-15: Single Family Residential Sample Bill Comparison



SECTION 7: IMPLEMENTATION SUMMARY

A recap of the Board of Supervisors' (Board) implementation of rate and charge study findings are summarized below:

- The Board elected to remain with the existing schedule of water and sewer connection charges (Section 3).
- The Board adopted the proposed five-year schedule of water rates as shown in Exhibits 6-3 through 6-7 to become effective October 1, 2013. These rates reflect phased-in cost of service by customer class, revisions to certain customer class designations, phase out of the usage allowance in the base charge, and phased-in consolidation of block rates where applicable.
- The Board adopted the proposed schedule of cost of service sewer rates as shown in Exhibit 6-11, to become effective October 1, 2013. These rates reflect phased-in cost of service by customer class, revisions to certain customer class designations, a transition to residential flat rates and phased-in commercial rate structures.

FCS GROUP recommends that the City regularly review and update water and sewer rates. Revenue requirements should be reviewed annually, with cost of service / rate design evaluated every 3 to 5 years.

FUND 505 STORMWATER DRAINAGE DEPT/DIV 3702 STORMWATER DRAINAGE/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
437			STORMWATER DRAINAGE										
	00		**********										
	74	01	LAND ACQUISITION	0	.00	0	0	.00	0	.00	0	.00	0
	77	15	SOLAR PROJECT-TRUCK SHEDS	0	.00	0	0	.00	0	.00	0	.00	0
		50	HTE FIXED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
		73	RADIO REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
		74	SALT COVER	0	.00	0	0	.00	0	.00	0	.00	0
		75	EQUIPMENT	35000	.00	0	105000	.00	0	.00	420000	420000.00	0
	00	**	**********	35000	.00	0	105000	.00	0	.00	420000	420000.00	0
	20		SALARIES AND WAGES										
	01	01	SALARIES	10893	7648.76	70	32679	26458.49	81	.00	130722	104263.51	20
		02	HOURLY/SEASONAL	0	.00	0	0	.00	0	.00	0	.00	0
		03	ADMINISTRATIVE PAY	0	.00	0	0	.00	0	.00	0	.00	0
		04	SHIFT DIFFERENTIAL	0	.00	0	0	.00	0	.00	0	.00	0
		06	MANAGEMENT LEAVE PAY	0	.00	0	0	173.82	0	.00	0	173.82-	0
		07	ANNUAL LEAVE PAYOFF	0	.00	0	0	3725.40	0	.00	0	3725.40-	0
		08	SICK LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		09	WORKERS' COMPENSATORY LV	0	.00	0	0	.00	0	.00	0	.00	0
		11	OVERTIME	666	90.06	14	1998	1273.65	64	.00	8000	6726.35	16
		12	CALL BACK PAY	208	.00	0	624	97.32	16	.00	2500	2402.68	4
		13	STAND-BY PAY	416	36.66	9	1248	497.56	40	.00	5000	4502.44	10
		14	FLSA	0	.00	0	0	9.74	0	.00	0	9.74-	0
		16	HOLIDAY PAY	0	.00	0	0	.00	0	.00	0	.00	0
	20	**	SALARIES AND WAGES	12183	7775.48	64	36549	32235.98	88	.00	146222	113986.02	22
	21		EMPLOYEE BENEFITS										
	02	20	SOCIAL SECURITY	0	.00	0	0	.00	0	.00	0	.00	0
		25	MEDICARE	164	102.12	62	492	434.47	88	.00	1974	1539.53	22
		30	RETIREMENT	2665	1719.26	65	7995	6022.22	75	.00	31982	25959.78	19
		40	GROUP INSURANCE	3028	2126.19	70	9084	6378.69	70	.00	36337	29958.31	18
		42	DISABILITY INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
		50	WORKERS' COMPENSATION	127	72.91	57	381	276.57	73	.00	1535	1258.43	18
		60	EDUCATION INCENTIVE	0	.00	0	0	.00	0	.00	0	.00	0
		65	CLOTHING ALLOWANCE	166	.00	0	498	559.29	112	.00	2000	1440.71	28
		66	FOUL WEATHER ALLOWANCE	33	.00	0	99	.00	0	.00	398	398.00	0
		70	CAR ALLOWANCE	0	.00	0	0	.00	0	.00	0	.00	0
		71	PHONE ALLOWANCE	4	4.00	100	12	8.00	67	.00	48	40.00	17
		86	OPEB COST	666	.00	0	1998	.00	0	.00	8000	8000.00	0
	21	**	EMPLOYEE BENEFITS	6853	4024.48	59	20559	13679.24	67	.00	82274	68594.76	17
	22		SERVICE AND SUPPLIES										
	03	09	PROFESSIONAL SERVICES	4728	.00	0	9456	.00	0	52007.50	52008	.50	100
		12	AUDITING FEES	100	.00	0	300	.00	0	.00	1200	1200.00	0
		30	TRAINING	208	.00	0	624	.00	0	.00	2500	2500.00	0
		62	UNEMPLOYMENT COMPENSATION	0	.00	0	0	.00	0	.00	0	.00	0
	04	33	SOFTWARE MAINTENANCE	166	.00	0	498	.00	0	.00	2000	2000.00	0
		35	VEHICLE REPAIR & MAINT	416	1088.54	262	1248	1088.54	87	.00	5000	3911.46	22

FUND 505 STORMWATER DRAINAGE DEPT/DIV 3702 STORMWATER DRAINAGE/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
437			STORMWATER DRAINAGE										
		22	SERVICE AND SUPPLIES										
		45	EQUIPMENT RENTAL	166	.00	0	498	.00	0	.00	2000	2000.00	0
		46	FIRE SUPPRESSION	3125	37500.00	1200	9375	37500.00	400	.00	37500	.00	100
		47	CONTRIB TO TAHOE CONSERV	166	2000.00	1205	498	2000.00	402	.00	2000	.00	100
		50	FILL REMOVAL	0	.00	0	0	.00	0	.00	0	.00	0
	05	80	TRAVEL	166	1638.80	987	498	1827.80	367	.00	2000	172.20	91
	06	01	OFFICE SUPPLIES	41	56.19	137	123	56.19	46	.00	500	443.81	11
		02	POSTAGE / SHIPPING	750	2000.00	267	2250	2000.00	89	5500.00	9000	1500.00	83
		25	OPERATING SUPPLIES	2083	1390.40	67	6249	7008.82	112	.00	25000	17991.18	28
		60	VEHICLE FUEL/OIL	833	318.23	38	2499	1730.68	69	.00	10000	8269.32	17
	07	10	TELEPHONE	66	85.80	130	198	140.46	71	73.34	800	586.20	27
		12	POWER	0	.00	0	0	.00	0	.00	0	.00	0
		13	HEATING	0	.00	0	0	.00	0	.00	0	.00	0
		25	SEWER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
		26	WATER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	09	01	ISC: GENERAL FUND	29093	29094.00	100	87279	87282.00	100	.00	349127	261845.00	25
		15	INSURANCE	2062	12375.00	600	6186	12375.00	200	.00	24750	12375.00	50
		20	ISC: SEWER FUND(S)	0	.00	0	0	.00	0	.00	0	.00	0
		24	ISC: WATER FUND	0	.00	0	0	.00	0	.00	0	.00	0
		50	FLEET	2438	14632.00	600	7314	14632.00	200	.00	29264	14632.00	50
		55	RADIOS	71	430.50	606	213	430.50	202	.00	861	430.50	50
	24	49	BAD DEBT EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
	22	**	SERVICE AND SUPPLIES	46678	102609.46	220	135306	168071.99	124	57580.84	555510	329857.17	41
		24	DEPRECIATION EXPENSE										
		44 65	DEPRECIATION EXPENSE	21483	.00	0	64449	.00	0	.00	257800	257800.00	0
	24	**	DEPRECIATION EXPENSE	21483	.00	0	64449	.00	0	.00	257800	257800.00	0
		30	CAPITAL OUTLAY										
		70 10	PRE-DESIGN	0	.00	0	0	.00	0	.00	0	.00	0
		20	DESIGN	0	.00	0	0	.00	0	.00	0	.00	0
		30	RIGHT OF WAY	0	.00	0	0	.00	0	.00	0	.00	0
		40	CONSTRUCTION	0	.00	0	0	.00	0	.00	0	.00	0
		50	SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
		60	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
		70	LABOR	0	.00	0	0	.00	0	.00	0	.00	0
	30	**	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
437	**	**	STORMWATER DRAINAGE	122197	114409.42	94	361863	213987.21	59	57580.84	1461806	1190237.95	19
43	**	**	PUBLIC WORKS	122197	114409.42	94	361863	213987.21	59	57580.84	1461806	1190237.95	19
47			DEBT SERVICE										
475			FISCAL AGENT'S FEES										
		26	NON-OPERATING EXPENSE										
		48 45	FISCAL CHARGES	20	.00	0	60	.00	0	.00	250	250.00	0
		46	BOND ISSUANCE COSTS	4166	.00	0	12498	.00	0	.00	50000	50000.00	0

FUND 505 STORMWATER DRAINAGE — DEPT/DIV 3702 STORMWATER DRAINAGE/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
47			DEBT SERVICE										
475			FISCAL AGENT'S FEES										
		26	NON-OPERATING EXPENSE										
		75	LOSS ON DISPOSAL F.A.	0	.00	0	0	.00	0	.00	0	.00	0
		26 **	NON-OPERATING EXPENSE	4186	.00	0	12558	.00	0	.00	50250	50250.00	0
475	**	**	FISCAL AGENT'S FEES	4186	.00	0	12558	.00	0	.00	50250	50250.00	0
47	**	**	DEBT SERVICE	4186	.00	0	12558	.00	0	.00	50250	50250.00	0
49			OTHER FINANCING USES										
491			OPERATING TRANSFERS OUT										
		00	**********										
		72 85	WATERFALL FIRE FUND	0	.00	0	0	.00	0	.00	0	.00	0
		91	GRANT FUND	0	.00	0	0	.00	0	.00	0	.00	0
		00 **	**********	0	.00	0	0	.00	0	.00	0	.00	0
491	**	**	OPERATING TRANSFERS OUT	0	.00	0	0	.00	0	.00	0	.00	0
49	**	**	OTHER FINANCING USES	0	.00	0	0	.00	0	.00	0	.00	0
50			CAPITALIZED ASSETS										
500			CAPITALIZED ASSETS										
		22	SERVICE AND SUPPLIES										
		50 00	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
		22 **	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
500	**	**	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
50	**	**	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
DIV	3702		TOTAL *******										
			MAINTENANCE	126383	114409.42	91	374421	213987.21	57	57580.84	1512056	1240487.95	18

FUND 505 STORMWATER DRAINAGE DEPT/DIV 3705 STORMWATER DRAINAGE/CAPITAL PROJECTS

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
437			STORMWATER DRAINAGE										
	00		**********										
	73	00	CAPITAL EXPENDITURES	0	.00	0	0	.00	0	.00	0	.00	0
	78	00	CONSTRCTION PROJECTS	0	.00	0	0	.00	0	.00	0	.00	0
		01	EAGLE DETENTION BASIN	0	.00	0	0	.00	0	.00	0	.00	0
		02	TIMBERLINE/COMBS	0	.00	0	0	.00	0	.00	0	.00	0
		03	VICEE CANYON (FEMA MATCH)	0	.00	0	0	.00	0	.00	0	.00	0
		04	H & I TRIBUTARY	0	.00	0	0	.00	0	.00	0	.00	0
		05	BUTTI WAY CHANNEL	0	.00	0	0	.00	0	.00	0	.00	0
		06	RTC PROJ (DRAINAGE)	0	.00	0	0	.00	0	.00	0	.00	0
		07	SOLAR REBATE PROJECTS	0	.00	0	0	.00	0	.00	0	.00	0
		09	FACILITY ADDITION	0	.00	0	0	.00	0	.00	0	.00	0
		41	ROOP STREET	0	.00	0	0	.00	0	.00	0	.00	0
		52	EDMONDS UTILITY RELOCATE	0	.00	0	0	.00	0	.00	0	.00	0
		77	CURRY STREET PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
		97	STEWART ST EXT - NORTH	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	0	.00	0	0	.00	0	.00	0	.00	0
	30		CAPITAL OUTLAY										
	70	10	PRE-DESIGN	0	.00	0	0	.00	0	.00	0	.00	0
		20	DESIGN	0	.00	0	0	.00	0	.00	0	.00	0
		30	RIGHT OF WAY	0	.00	0	0	.00	0	.00	0	.00	0
		40	CONSTRUCTION	73855	.00	0	226293	.00	0	.00	890992	890992.00	0
		50	SERVICES	3416	.00	0	10248	.00	0	.00	41000	41000.00	0
		60	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
		70	LABOR	3416	.00	0	10248	.00	0	.00	41000	41000.00	0
	30	**	CAPITAL OUTLAY	80687	.00	0	246789	.00	0	.00	972992	972992.00	0
437	**	**	STORMWATER DRAINAGE	80687	.00	0	246789	.00	0	.00	972992	972992.00	0
43	**	**	PUBLIC WORKS	80687	.00	0	246789	.00	0	.00	972992	972992.00	0
47			DEBT SERVICE										
471			PRINCIPAL REDEMPTION										
	00		**********										
	83	13	2013 STORMWATER BONDS	7708	.00	0	23124	.00	0	.00	92500	92500.00	0
		35	2012 MT REFUNDING	7983	.00	0	23949	47500.00	198	.00	95800	48300.00	50
		50	2005 STORMWATER BONDS	22500	.00	0	67500	.00	0	.00	270000	270000.00	0
		51	2009 STORMWATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	38191	.00	0	114573	47500.00	42	.00	458300	410800.00	10
471	**	**	PRINCIPAL REDEMPTION	38191	.00	0	114573	47500.00	42	.00	458300	410800.00	10
472			INTEREST REDEMPTION										
	00		**********										
	93	13	2013 STORMWATER BONDS	6006	.00	0	18018	.00	0	.00	72074	72074.00	0
		35	2012 MT REFUNDING	937	.00	0	2811	2049.51	73	.00	11250	9200.49	18
		50	2005 STORMWATER BONDS	13715	.00	0	41145	13887.50-	34-	.00	164591	178478.50	8-

FUND 505 STORMWATER DRAINAGE DEPT/DIV 3705 STORMWATER DRAINAGE/CAPITAL PROJECTS

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
47		DEBT SERVICE										
472		INTEREST REDEMPTION										
	00	**********										
	51	2009 STORMWATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
	00 **	**********	20658	.00	0	61974	11837.99-	19-	.00	247915	259752.99	5-
472 ** **		INTEREST REDEMPTION	20658	.00	0	61974	11837.99-	19-	.00	247915	259752.99	5-
47 ** **		DEBT SERVICE	58849	.00	0	176547	35662.01	20	.00	706215	670552.99	5
97		FUND BALANCE										
971		ENDING FUND BALANCE										
	01	TAXES										
	28 00	RESERVED FUND BALANCE	0	.00	0	0	.00	0	.00	0	.00	0
	01 **	TAXES	0	.00	0	0	.00	0	.00	0	.00	0
971 ** **		ENDING FUND BALANCE	0	.00	0	0	.00	0	.00	0	.00	0
97 ** **		FUND BALANCE	0	.00	0	0	.00	0	.00	0	.00	0
DIV 3705		TOTAL ******* CAPITAL PROJECTS	139536	.00	0	423336	35662.01	8	.00	1679207	1643544.99	2
DEPT 37		TOTAL ******* STORMWATER DRAINAGE	265919	114409.42	43	797757	249649.22	31	57580.84	3191263	2884032.94	10
FUND 505		TOTAL ********* STORMWATER DRAINAGE	265919	114409.42	43	797757	249649.22	31	57580.84	3191263	2884032.94	10

FUND 510 SEWER OPERATION DEPT/DIV 3201 SEWER/WASTEWATER PLANT

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
434			SEWER UTILITY										
		00	**********										
		74 01	LAND ACQUISITION	0	.00	0	0	.00	0	.00	0	.00	0
		76 10	FUEL TANK REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
		77 05	VEHICLE REPLACMNT PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
		15	COMPUTER EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
		75	EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
		00 **	**********	0	.00	0	0	.00	0	.00	0	.00	0
		20	SALARIES AND WAGES										
		01 01	SALARIES	66362	58113.33	88	199086	166042.53	83	.00	796349	630306.47	21
		02	HOURLY/SEASONAL	2916	2293.20	79	8748	4879.20	56	29915.00	35000	205.80	99
		03	ADMINISTRATIVE PAY	0	.00	0	0	.00	0	.00	0	.00	0
		04	SHIFT DIFFERENTIAL	0	.00	0	0	.00	0	.00	0	.00	0
		06	MANAGEMENT LEAVE PAY	0	390.06	0	0	2796.75	0	.00	0	2796.75-	0
		07	ANNUAL LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		08	SICK LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		09	WORKERS' COMPENSATORY LV	0	.00	0	0	.00	0	.00	0	.00	0
		11	OVERTIME	2000	1495.66	75	6000	2987.77	50	.00	24000	21012.23	12
		12	CALL BACK PAY	500	394.40	79	1500	3044.59	203	.00	6000	2955.41	51
		13	STAND-BY PAY	3333	3284.84	99	9999	9104.46	91	.00	40000	30895.54	23
		14	F L S A	0	17.66	0	0	55.60	0	.00	0	55.60-	0
		16	HOLIDAY PAY	0	.00	0	0	97.80	0	.00	0	97.80-	0
		20 **	SALARIES AND WAGES	75111	65989.15	88	225333	189008.70	84	29915.00	901349	682425.30	24
		21	EMPLOYEE BENEFITS										
		02 20	SOCIAL SECURITY	0	.00	0	0	.00	0	.00	0	.00	0
		25	MEDICARE	1078	910.17	84	3234	2644.28	82	.00	12943	10298.72	20
		30	RETIREMENT	14283	12749.09	89	42849	36351.18	85	.00	171407	135055.82	21
		40	GROUP INSURANCE	10721	9184.02	86	32163	22226.07	69	.00	128656	106429.93	17
		42	DISABILITY INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
		50	WORKERS' COMPENSATION	889	236.00	27	2667	1286.50	48	.00	10670	9383.50	12
		60	EDUCATION INCENTIVE	68	.00	0	204	350.00	172	.00	825	475.00	42
		65	CLOTHING ALLOWANCE	333	608.02	183	999	1950.06	195	.00	4000	2049.94	49
		66	FOUL WEATHER ALLOWANCE	123	.00	0	369	.00	0	.00	1485	1485.00	0
		68	TOOL ALLOWANCE	90	75.00	83	270	150.00	56	.00	1086	936.00	14
		70	CAR ALLOWANCE	293	270.00	92	879	796.50	91	.00	3520	2723.50	23
		71	PHONE ALLOWANCE	109	241.00	221	327	482.00	147	.00	1310	828.00	37
		86	OPEB COST	4583	.00	0	13749	.00	0	.00	55000	55000.00	0
		21 **	EMPLOYEE BENEFITS	32570	24273.30	75	97710	66236.59	68	.00	390902	324665.41	17
		22	SERVICE AND SUPPLIES										
		03 09	PROFESSIONAL SERVICES	10416	2167.91	21	31248	2167.91	7	45612.92	125000	77219.17	38
		12	AUDITING	2000	.00	0	6000	.00	0	.00	24000	24000.00	0
		30	TRAINING	500	2170.00	434	1500	2276.00	152	.00	6000	3724.00	38
		45	DATA PROCESSING	541	6720.46	1242	1623	6720.46	414	.00	6500	220.46-	103
		49	CONTRACTUAL SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
		56	PHYSICALS (EMPLOYEE)	0	.00	0	0	.00	0	.00	0	.00	0

FUND 510 SEWER OPERATION DEPT/DIV 3201 SEWER/WASTEWATER PLANT

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
434			SEWER UTILITY										
		22	SERVICE AND SUPPLIES										
		62	UNEMPLOYMENT COMPENSATION	0	.00	0	0	.00	0	.00	0	.00	0
		72	USGS STREAM MONITOR	0	.00	0	0	.00	0	.00	0	.00	0
		75	SLUDGE HAULING	250	.00	0	750	.00	0	.00	3000	3000.00	0
	04	24	LAUNDRY SERVICE	0	.00	0	0	.00	0	.00	0	.00	0
		30	EQUIPMENT REPAIR & MAINT.	16666	29436.40	177	49998	61203.27	122	1900.80	200000	136895.93	32
		33	SOFTWARE MAINTENANCE	2500	.00	0	7500	.00	0	7080.00	30000	22920.00	24
		34	BUILDING REPAIR & MAINT.	833	.00	0	2499	210.85	8	.00	10000	9789.15	2
		35	VEHICLE REPAIR & MAINT.	416	1843.55	443	1248	3150.17	252	.00	5000	1849.83	63
		36	FACILITY REPAIR & MAINT.	3333	616.43	19	9999	1391.43	14	.00	40000	38608.57	4
		44	OFFICE EQUIPMENT RENTAL	0	236.61-	0	0	236.61-	0	.00	0	236.61	0
		45	EQUIPMENT RENTAL	500	55.62	11	1500	55.62	4	.00	6000	5944.38	1
		67	TELEMETRY MAINTENANCE	2083	1555.68	75	6249	15031.37	241	.00	25000	9968.63	60
		72	MOSQUITO CONTROL	6250	82.93	1	18750	3041.67	16	.00	75000	71958.33	4
		88	TANK REMOVAL	0	.00	0	0	.00	0	.00	0	.00	0
		90	FEES AND PERMITS	2500	32068.00	1283	7500	34393.00	459	.00	30000	4393.00-	115
	05	13	CLAIM PAYMENTS	0	.00	0	0	.00	0	.00	0	.00	0
		45	MEMBERSHIP / PUBLICATIONS	83	142.00	171	249	369.00	148	.00	1000	631.00	37
		80	TRAVEL	333	4120.42	1237	999	4518.12	452	.00	4000	518.12-	113
		82	MILEAGE	0	.00	0	0	.00	0	.00	0	.00	0
	06	01	OFFICE SUPPLIES	125	56.19	45	375	125.36	33	.00	1500	1374.64	8
		02	POSTAGE / SHIPPING	83	.00	0	249	.00	0	.00	1000	1000.00	0
		25	OPERATING SUPPLIES	5416	5541.81	102	16248	11450.56	71	.00	65000	53549.44	18
		36	LABORATORY EXPENSE	2916	3263.51	112	8748	5586.94	64	.00	35000	29413.06	16
		37	CHEMICALS	20833	.00	0	62499	20013.13	32	22722.03	250000	207264.84	17
		45	BOOKS / PERIODICALS	25	.00	0	75	.00	0	.00	300	300.00	0
		60	VEHICLE FUEL/OIL	1000	386.68	39	3000	2099.21	70	.00	12000	9900.79	18
		74	SMALL TOOLS / INSTRUMENTS	166	32.01	19	498	487.54	98	.00	2000	1512.46	24
		75	SMALL FURNISHINGS	416	.00	0	1248	.00	0	.00	5000	5000.00	0
	07	10	TELEPHONE	708	718.21	101	2124	1741.21	82	233.70	8500	6525.09	23
		12	POWER	50000	4609.20	9	150000	71254.69	48	.00	600000	528745.31	12
		13	HEATING	1833	141.37	8	5499	3847.14	70	.00	22000	18152.86	18
		25	SEWER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
		26	WATER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
		27	STORM DRAIN CHARGE	0	.00	0	0	.00	0	.00	0	.00	0
	09	01	ISC: GENERAL FUND	80069	80069.00	100	240207	240207.00	100	.00	960833	720626.00	25
		15	ISC: INSURANCE FUND	17875	107250.00	600	53625	107250.00	200	.00	214500	107250.00	50
		24	ISC: WATER FUND	0	.00	0	0	.00	0	.00	0	.00	0
		40	RTC	0	.00	0	0	.00	0	.00	0	.00	0
		50	FLEET MANAGEMENT	2190	13144.00	600	6570	13144.00	200	.00	26288	13144.00	50
		55	RADIOS	376	2261.00	601	1128	2261.00	200	.00	4522	2261.00	50
	12	99	GRANT ALLOC/ DIRECT BILL	0	.00	0	0	.00	0	.00	0	.00	0
	15	41	CLEAR CREEK SWR LINE	0	.00	0	0	.00	0	.00	0	.00	0
		42	SILT REMOVAL SWR LINES	0	.00	0	0	.00	0	.00	0	.00	0
		43	MORGAN MILL LIFT STATION	0	.00	0	0	.00	0	.00	0	.00	0
		44	SOUTH LIFT STATION	0	.00	0	0	.00	0	.00	0	.00	0
		45	EJJLUENT PUMP STATION	0	.00	0	0	.00	0	.00	0	.00	0

FUND 510 SEWER OPERATION DEPT/DIV 3201 SEWER/WASTEWATER PLANT

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43		PUBLIC WORKS										
434		SEWER UTILITY										
22		SERVICE AND SUPPLIES										
46		NORTH LIFT PUMP STATION	0	.00	0	0	.00	0	.00	0	.00	0
47		DRYING BED DIKE	0	.00	0	0	.00	0	.00	0	.00	0
48		CARSON RIVER RESER.LINE	0	.00	0	0	.00	0	.00	0	.00	0
50		EMERG.DRAIN STRUCTURE RD.	0	.00	0	0	.00	0	.00	0	.00	0
51		ASH CYN RD MANHOLE CLEAN	0	.00	0	0	.00	0	.00	0	.00	0
24	28	UNEMP. COMP. REIMBURSEMNT	0	.00	0	0	.00	0	.00	0	.00	0
30		REFUNDS & REIMBURSEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
51		ENV FEES / PERMITS	0	.00	0	0	.00	0	.00	0	.00	0
22	**	SERVICE AND SUPPLIES	233235	298215.77	128	699705	613760.04	88	77549.45	2798943	2107633.51	25
30		CAPITAL OUTLAY										
64	49	BRUNSWICK RESER.ROAD	0	.00	0	0	.00	0	.00	0	.00	0
30	**	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
434	** **	SEWER UTILITY	340916	388478.22	114	1022748	869005.33	85	107464.45	4091194	3114724.22	24
43	** **	PUBLIC WORKS	340916	388478.22	114	1022748	869005.33	85	107464.45	4091194	3114724.22	24
50		CAPITALIZED ASSETS										
500		CAPITALIZED ASSETS										
22		SERVICE AND SUPPLIES										
50	00	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
22	**	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
500	** **	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
50	** **	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
DIV	3201	TOTAL ******* WASTEWATER PLANT	340916	388478.22	114	1022748	869005.33	85	107464.45	4091194	3114724.22	24

FUND 510 SEWER OPERATION DEPT/DIV 3202 SEWER/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
434			SEWER UTILITY										
		00	**********										
		76 10	FUEL TANK REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
		77 05	VEHICLE REPLACMNT PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
		15	COMPUTER EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
		25	RADIO SYSTEM UPGRADE	2916	.00	0	8748	.00	0	.00	35000	35000.00	0
		26	SOFTWARE	0	.00	0	0	.00	0	.00	0	.00	0
		43	FURNITURE AND FIXTURES	0	.00	0	0	.00	0	.00	0	.00	0
		75	EQUIPMENT	22916	.00	0	68748	.00	0	148557.50	275000	126442.50	54
		78 09	FACILITY ADDITION	0	.00	0	0	.00	0	.00	0	.00	0
		10	FACILITY UPGRADE	16666	.00	0	49998	.00	0	.00	200000	200000.00	0
		11	WWTP SOLAR PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
		00 **	**********	42498	.00	0	127494	.00	0	148557.50	510000	361442.50	29
		20	SALARIES AND WAGES										
		01 01	SALARIES	37968	31464.04	83	113904	95706.46	84	.00	455626	359919.54	21
		02	HOURLY/SEASONAL	3750	.00	0	11250	.00	0	45000.00	45000	.00	100
		03	ADMINISTRATIVE PAY	0	.00	0	0	.00	0	.00	0	.00	0
		04	SHIFT DIFFERENTIAL	0	.00	0	0	.00	0	.00	0	.00	0
		06	MANAGEMENT LEAVE PAY	0	.00	0	0	173.82	0	.00	0	173.82-	0
		07	ANNUAL LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		08	SICK LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		09	WORKERS' COMPENSATORY LV	0	.00	0	0	.00	0	.00	0	.00	0
		11	OVERTIME	583	2459.35	422	1749	4395.74	251	.00	7000	2604.26	63
		12	CALL BACK PAY	250	138.39	55	750	1045.71	139	.00	3000	1954.29	35
		13	STAND-BY PAY	1000	1092.44	109	3000	3355.94	112	.00	12000	8644.06	28
		14	F L S A	0	4.19	0	0	7.70	0	.00	0	7.70-	0
		16	HOLIDAY PAY	0	.00	0	0	.00	0	.00	0	.00	0
		20 **	SALARIES AND WAGES	43551	35158.41	81	130653	104685.37	80	45000.00	522626	372940.63	29
		21	EMPLOYEE BENEFITS										
		02 20	SOCIAL SECURITY	0	.00	0	0	.00	0	.00	0	.00	0
		25	MEDICARE	573	460.39	80	1719	1382.47	80	.00	6877	5494.53	20
		30	RETIREMENT	8117	6945.49	86	24351	20899.91	86	.00	97406	76506.09	22
		40	GROUP INSURANCE	9990	8682.63	87	29970	20455.67	68	.00	119890	99434.33	17
		42	DISABILITY INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
		50	WORKERS' COMPENSATION	805	556.05	69	2415	1777.08	74	.00	9666	7888.92	18
		60	EDUCATION INCENTIVE	4	.00	0	12	45.00	375	.00	50	5.00	90
		65	CLOTHING ALLOWANCE	416	416.98	100	1248	1195.97	96	.00	5000	3804.03	24
		66	FOUL WEATHER ALLOWANCE	102	.00	0	306	.00	0	.00	1230	1230.00	0
		70	CAR ALLOWANCE	0	.00	0	0	.00	0	.00	0	.00	0
		71	PHONE ALLOWANCE	20	20.00	100	60	40.00	67	.00	241	201.00	17
		21 **	EMPLOYEE BENEFITS	20027	17081.54	85	60081	45796.10	76	.00	240360	194563.90	19
		22	SERVICE AND SUPPLIES										
		03 09	PROFESSIONAL SERVICES	3750	2230.77	60	11250	3230.77	29	44203.99	45000	2434.76-	105
		30	TRAINING	416	.00	0	1248	.00	0	.00	5000	5000.00	0
		45	DATA PROCESSING	166	.00	0	498	.00	0	.00	2000	2000.00	0

FUND 510 SEWER OPERATION DEPT/DIV 3202 SEWER/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
434			SEWER UTILITY										
		22	SERVICE AND SUPPLIES										
		49	CONTRACTUAL SERVICES	250	280.00	112	750	280.00	37	.00	3000	2720.00	9
		56	PHYSICALS (EMPLOYEE)	0	.00	0	0	.00	0	.00	0	.00	0
		62	UNEMPLOYMENT COMPENSATION	0	.00	0	0	.00	0	.00	0	.00	0
	04	24	LAUNDRY SERVICE	0	.00	0	0	.00	0	.00	0	.00	0
		30	EQUIPMENT REPAIR & MAINT.	2083	5769.55	277	6249	6766.00	108	17834.80	25000	399.20	98
		33	SOFTWARE MAINTENANCE	1666	.00	0	4998	13010.09	260	1112.93	20000	5876.98	71
		34	BUILDING REPAIR & MAINT.	208	.00	0	624	.00	0	.00	2500	2500.00	0
		35	VEHICLE REPAIR & MAINT.	1666	395.40	24	4998	1533.85	31	6243.60	20000	12222.55	39
		36	FACILITY REPAIR & MAINT.	833	77.54	9	2499	77.54	3	.00	10000	9922.46	1
		37	EFFLUENT LINE REPAIRS	2500	7595.00	304	7500	7595.00	101	.00	30000	22405.00	25
		44	OFFICE EQUIPMENT RENTAL	83	142.96	172	249	304.50	122	.00	1000	695.50	31
		45	EQUIPMENT RENTAL	416	.00	0	1248	.00	0	.00	5000	5000.00	0
		70	S. SEWER REPAIR & MAINT.	4166	.00	0	12498	.00	0	.00	50000	50000.00	0
		88	TANK REMOVAL	0	.00	0	0	.00	0	.00	0	.00	0
		89	EFFULENT - GOLF COURSE	6250	23472.24	376	18750	28203.68	150	.00	75000	46796.32	38
	05	42	PRINTING / ADVERTISING	416	29.99	7	1248	29.99	2	.00	5000	4970.01	1
		45	MEMBERSHIP / PUBLICATIONS	125	432.28	346	375	1000.12	267	.00	1500	499.88	67
		80	TRAVEL	333	.00	0	999	584.64	59	189.00	4000	3226.36	19
	06	01	OFFICE SUPPLIES	333	333.69	100	999	333.69	33	.00	4000	3666.31	8
		02	POSTAGE / SHIPPING	3333	8775.72	263	9999	10498.21	105	22557.61	40000	6944.18	83
		25	OPERATING SUPPLIES	3166	1498.26	47	9498	2662.60	28	.00	38000	35337.40	7
		36	LABORATORY EXPENSE	250	.00	0	750	.00	0	.00	3000	3000.00	0
		37	CHEMICALS	0	.00	0	0	.00	0	.00	0	.00	0
		45	BOOKS / PERIODICALS	16	.00	0	48	.00	0	.00	200	200.00	0
		60	VEHICLE FUEL/OIL	2000	1463.54	73	6000	5815.86	97	.00	24000	18184.14	24
		74	SMALL TOOLS / INSTRUMENTS	41	.00	0	123	1366.60	1111	.00	500	866.60-	273
		75	SMALL FURNISHINGS	416	.00	0	1248	.00	0	.00	5000	5000.00	0
	07	10	TELEPHONE	416	401.46	97	1248	970.80	78	144.10	5000	3885.10	22
		12	POWER	0	.00	0	0	.00	0	.00	0	.00	0
		13	HEATING	666	.00	0	1998	298.09	15	.00	8000	7701.91	4
		25	SEWER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
		26	WATER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	09	01	ISC: GENERAL FUND	0	.00	0	0	.00	0	.00	0	.00	0
		30	ISC - DEV ENG SVCS	0	.00	0	0	.00	0	.00	0	.00	0
		35	ISC: BUILDING PERMITS	0	.00	0	0	.00	0	.00	0	.00	0
		50	FLEET MANAGEMENT	4381	26288.00	600	13143	26288.00	200	.00	52576	26288.00	50
		55	RADIOS	305	1830.50	600	915	1830.50	200	.00	3661	1830.50	50
	24	26	CUSTOMER DEPOSIT INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
		28	UNEMP. COMP. REIMBURSEMNT	0	.00	0	0	.00	0	.00	0	.00	0
		30	REFUNDS & REIMBURSEMENTS	833	.00	0	2499	.00	0	.00	10000	10000.00	0
		37	CDBG-SECARSON SEWER GRANT	0	.00	0	0	.00	0	.00	0	.00	0
		49	BAD DEBT EXPENSE	33	.00	0	99	.00	0	.00	400	400.00	0
		50	CASH SHORTAGE/OVERAGE	4	.00	0	12	.00	0	.00	50	50.00	0
	22	**	SERVICE AND SUPPLIES	41520	81016.90	195	124560	112680.53	91	92286.03	498387	293420.44	41
		30	CAPITAL OUTLAY										

FUND 510 SEWER OPERATION DEPT/DIV 3202 SEWER/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
434			SEWER UTILITY										
		30	CAPITAL OUTLAY										
		70 10	PRE-DESIGN	0	.00	0	0	.00	0	.00	0	.00	0
		20	DESIGN	0	.00	0	0	.00	0	.00	0	.00	0
		30	RIGHT OF WAY	0	.00	0	0	.00	0	.00	0	.00	0
		40	CONSTRUCTION	0	.00	0	0	.00	0	.00	0	.00	0
		50	SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
		60	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
		70	LABOR	0	.00	0	0	.00	0	.00	0	.00	0
		30 **	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
434	**	**	SEWER UTILITY	147596	133256.85	90	442788	263162.00	59	285843.53	1771373	1222367.47	31
43	**	**	PUBLIC WORKS	147596	133256.85	90	442788	263162.00	59	285843.53	1771373	1222367.47	31
50			CAPITALIZED ASSETS										
500			CAPITALIZED ASSETS										
		22	SERVICE AND SUPPLIES										
		50 00	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
		22 **	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
500	**	**	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
50	**	**	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
DIV	3202		TOTAL ******* MAINTENANCE	147596	133256.85	90	442788	263162.00	59	285843.53	1771373	1222367.47	31

FUND 510 SEWER OPERATION DEPT/DIV 3203 SEWER/BILLING/COLLECTION

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
434			SEWER UTILITY										
	00		**********										
	77	15	COMPUTER EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
		43	FURNITURE AND FIXTURES	0	.00	0	0	.00	0	.00	0	.00	0
		75	EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
		80	ALLOCATION FROM WATER	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	0	.00	0	0	.00	0	.00	0	.00	0
	20		SALARIES AND WAGES										
	01	01	SALARIES	0	.00	0	0	.00	0	.00	0	.00	0
		03	ADMINISTRATIVE PAY	0	.00	0	0	.00	0	.00	0	.00	0
		07	ANNUAL LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		08	SICK LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		09	WORKERS' COMPENSATORY LV	0	.00	0	0	.00	0	.00	0	.00	0
		11	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0
		20	ALLOCATION FROM WATER	0	.00	0	0	.00	0	.00	0	.00	0
	20	**	SALARIES AND WAGES	0	.00	0	0	.00	0	.00	0	.00	0
	21		EMPLOYEE BENEFITS										
	02	25	MEDICARE	0	.00	0	0	.00	0	.00	0	.00	0
		30	RETIREMENT	0	.00	0	0	.00	0	.00	0	.00	0
		40	GROUP INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
		50	WORKERS' COMPENSATION	0	.00	0	0	.00	0	.00	0	.00	0
		90	OPEB COST	0	.00	0	0	.00	0	.00	0	.00	0
	21	**	EMPLOYEE BENEFITS	0	.00	0	0	.00	0	.00	0	.00	0
	22		SERVICE AND SUPPLIES										
	03	30	TRAINING	0	.00	0	0	.00	0	.00	0	.00	0
		45	DATA PROCESSING	0	.00	0	0	.00	0	.00	0	.00	0
		49	CONTRACTUAL SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
	04	30	EQUIPMENT REPAIR & MAINT.	0	.00	0	0	.00	0	.00	0	.00	0
		40	BUILDING RENTAL	0	.00	0	0	.00	0	.00	0	.00	0
		44	OFFICE EQUIPMENT RENTAL	0	.00	0	0	.00	0	.00	0	.00	0
	05	80	TRAVEL	0	.00	0	0	.00	0	.00	0	.00	0
	06	01	OFFICE SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
		02	POSTAGE / SHIPPING	0	.00	0	0	.00	0	.00	0	.00	0
		25	OPERATING SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
		75	SMALL FURNISHINGS	0	.00	0	0	.00	0	.00	0	.00	0
	07	10	TELEPHONE	0	.00	0	0	.00	0	.00	0	.00	0
	09	01	ISC: GENERAL FUND	0	.00	0	0	.00	0	.00	0	.00	0
		02	ALLOCATION FROM WATER	0	.00	0	0	.00	0	.00	0	.00	0
	24	26	CUSTOMER DEPOSIT INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
		30	REFUNDS & REIMBURSEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
		49	BAD DEBT EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
	22	**	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
434	**	**	SEWER UTILITY	0	.00	0	0	.00	0	.00	0	.00	0

FUND 510 SEWER OPERATION — DEPT/DIV 3203 SEWER/BILLING/COLLECTION

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
434			SEWER UTILITY										
		22	SERVICE AND SUPPLIES										
43	**	**	PUBLIC WORKS	0	.00	0	0	.00	0	.00	0	.00	0
50			CAPITALIZED ASSETS										
	50	00	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
	22	**	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
500	**	**	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
50	**	**	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
DIV	3203		TOTAL ******* BILLING/COLLECTION	0	.00	0	0	.00	0	.00	0	.00	0
DEPT	32		TOTAL ******* SEWER	488512	521735.07	107	1465536	1132167.33	77	393307.98	5862567	4337091.69	26
FUND	510		TOTAL ********* SEWER OPERATION	488512	521735.07	107	1465536	1132167.33	77	393307.98	5862567	4337091.69	26

FUND 515 SEWER CAPITALIZATION DEPT/DIV 0000

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43		PUBLIC WORKS										
434		SEWER UTILITY										
00		**********										
76	05	FACILITY ADDITION	0	.00	0	0	.00	0	.00	0	.00	0
	10	FUEL TANK REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	99	SEWER LINES-CONTRIBUTED	0	.00	0	0	.00	0	.00	0	.00	0
77	43	FURNITURE AND FIXTURES	0	.00	0	0	.00	0	.00	0	.00	0
78	11	WWTP SOLAR PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
79	03	5TH STREET SLIPLINING	0	.00	0	0	.00	0	.00	0	.00	0
	25	HWY 50 E. MAIN EXTENSION	0	.00	0	0	.00	0	.00	0	.00	0
	26	TERTIARY FILTER EXPANSION	0	.00	0	0	.00	0	.00	0	.00	0
	27	CHLORINE CONTACT EXPAN	0	.00	0	0	.00	0	.00	0	.00	0
	28	PATRICK/SO.395 SWR CROSS	0	.00	0	0	.00	0	.00	0	.00	0
	29	AIRPORT RD SLIP LINNING	0	.00	0	0	.00	0	.00	0	.00	0
	30	HWY 50 E SEWER EXTENSION	0	.00	0	0	.00	0	.00	0	.00	0
	31	LIFT STATION SOUTH DES.	0	.00	0	0	.00	0	.00	0	.00	0
	32	SAND FILTRATION	0	.00	0	0	.00	0	.00	0	.00	0
	37	INFLUENT SCREENING	0	.00	0	0	.00	0	.00	0	.00	0
	38	HEADWORKS ODOR CONTROL	0	.00	0	0	.00	0	.00	0	.00	0
	39	RCW LINE EXTENSION	0	.00	0	0	.00	0	.00	0	.00	0
	40	RCW LINE REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	43	CARSON ST MANHOLE RAISING	0	.00	0	0	.00	0	.00	0	.00	0
	44	FAIRVIEW REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	45	RCW DEER RUN RD TO EVGC	0	.00	0	0	.00	0	.00	0	.00	0
	46	SALIMAN ROAD RCW	0	.00	0	0	.00	0	.00	0	.00	0
	47	FREMONT SCHOOL RCW	0	.00	0	0	.00	0	.00	0	.00	0
	48	BRUNSWICK RES PLANNING	0	.00	0	0	.00	0	.00	0	.00	0
	49	BRUNSWICK RES SAMPLING PR	0	.00	0	0	.00	0	.00	0	.00	0
	50	SEWER LINE REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	51	STEWART ST EXT - NORTH	0	.00	0	0	.00	0	.00	0	.00	0
	52	PRIMARY ODOR CONTROL	0	.00	0	0	.00	0	.00	0	.00	0
	54	ACTIVATED SLUDGE EXP PH1	0	.00	0	0	.00	0	.00	0	.00	0
	56	POWER TRANSFORMER UPGRADE	0	.00	0	0	.00	0	.00	0	.00	0
	58	MORGAN MILL LIFT UPGRADES	0	.00	0	0	.00	0	.00	0	.00	0
	60	PARTICIPATION	0	.00	0	0	.00	0	.00	0	.00	0
	62	SEWER MAIN EXTENSION	0	.00	0	0	.00	0	.00	0	.00	0
	65	ROOP ST. SEWER LINE REPL	0	.00	0	0	.00	0	.00	0	.00	0
	66	SILVER SADDLE RCW	0	.00	0	0	.00	0	.00	0	.00	0
	67	NITRIFICATION	0	.00	0	0	.00	0	.00	0	.00	0
	68	CLEAR CRK SWR REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	70	REPLACEMENT PARTS/MOTORS	12500	.00	0	37500	38008.56	101	17522.55	150000	94468.89	37
	72	BIOSOLIDS/COMPOSTING	0	.00	0	0	.00	0	.00	0	.00	0
	73	ALTERNATIVE FUEL	0	.00	0	0	.00	0	.00	0	.00	0
	74	ALTERNATIVE FUEL STUDY	0	.00	0	0	.00	0	.00	0	.00	0
	76	NORTH LIFT UPGRADE	0	.00	0	0	.00	0	.00	0	.00	0
	77	CURRY STREET PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
	78	RE USE - MASTER PLAN	0	.00	0	0	.00	0	.00	0	.00	0
	79	SEWER MASTER PLAN	0	.00	0	0	.00	0	.00	0	.00	0
	80	ALARM-PRESSURE REG TLWT	0	.00	0	0	.00	0	.00	0	.00	0

FUND 515 SEWER CAPITALIZATION DEPT/DIV 0000

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
434			SEWER UTILITY										
	00		**********										
		81	RECL.WATER.FILLING STAT.	0	.00	0	0	.00	0	.00	0	.00	0
		82	UPDATE COMP WATER PLAN	0	.00	0	0	.00	0	.00	0	.00	0
		83	DIGESTER	0	.00	0	0	.00	0	.00	0	.00	0
		84	WWTP UPGRADE PH 1A	0	.00	0	0	.00	0	.00	0	.00	0
		85	WWTP NO LIFT STAT UPGRADE	0	.00	0	0	.00	0	.00	0	.00	0
		86	WWTP UPGRADE PH 1B	0	.00	0	0	.00	0	.00	0	.00	0
		87	LANDSCAPING	0	.00	0	0	.00	0	.00	0	.00	0
		88	CONST.ENG.SLUDGE/DEWATER	0	.00	0	0	.00	0	.00	0	.00	0
		89	EFFLUENT - GOLF COURSE	0	2552.00	0	0	2552.00	0	.00	0	2552.00-	0
		90	EFFLUENT LINE REPAIR	0	.00	0	0	.00	0	.00	0	.00	0
		91	DIGESTER NO. 1 DOME	0	.00	0	0	.00	0	.00	0	.00	0
		95	WWTP DIGESTER REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
		96	NDOT BYPASS REIMBURSABLE	0	5139.96	0	0	5139.96	0	.00	0	5139.96-	0
		97	NDOT BYPASS NON REIMBURSE	0	4277.34	0	0	4277.34	0	.00	0	4277.34-	0
		98	NDOT BYPASS REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
		99	NDOT BYPASS EXTENSION	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	12500	11969.30	96	37500	49977.86	133	17522.55	150000	82499.59	45
	22		SERVICE AND SUPPLIES										
	24	30	REFUNDS & REIMBURSEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
		32	INVESTMENT MANAGEMENT FEE	0	.00	0	0	.00	0	.00	0	.00	0
	22	**	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
	24		DEPRECIATION EXPENSE										
	44	65	DEPRECIATION EXPENSE	258333	.00	0	774999	.00	0	.00	3100000	3100000.00	0
		66	DEPRECIATION:GRANT ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
	24	**	DEPRECIATION EXPENSE	258333	.00	0	774999	.00	0	.00	3100000	3100000.00	0
	30		CAPITAL OUTLAY										
	65	50	HTE FIXED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
	70	10	PRE-DESIGN	3582	.00	0	10746	.00	0	.00	42986	42986.00	0
		20	DESIGN	32239	.00	0	96717	.00	0	.00	386874	386874.00	0
		30	RIGHT OF WAY	0	.00	0	0	.00	0	.00	0	.00	0
		40	CONSTRUCTION	339798	.00	0	1019394	75469.00	7	1014154.00	4077576	2987953.00	27
		50	SERVICES	43769	.00	0	131307	.00	0	95669.00	525229	429560.00	18
		60	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	35295.00	0	35295.00-	0
		70	LABOR	18302	.00	0	54906	.00	0	.00	219629	219629.00	0
	30	**	CAPITAL OUTLAY	437690	.00	0	1313070	75469.00	6	1145118.00	5252294	4031707.00	23
434	**	**	SEWER UTILITY	708523	11969.30	2	2125569	125446.86	6	1162640.55	8502294	7214206.59	15
43	**	**	PUBLIC WORKS	708523	11969.30	2	2125569	125446.86	6	1162640.55	8502294	7214206.59	15
47			DEBT SERVICE										
471			PRINCIPAL REDEMPTION										
	00		**********										

FUND 515 SEWER CAPITALIZATION DEPT/DIV 0000

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
47			DEBT SERVICE										
471			PRINCIPAL REDEMPTION										
	00		**********										
	83	14	2013 SEWER BONDS	25416	.00	0	76248	.00	0	.00	305000	305000.00	0
		21	2010 VARIOUS PURPOSE REF	0	.00	0	0	.00	0	.00	0	.00	0
		22	2012 SEWER BONDS	6666	.00	0	19998	.00	0	.00	80000	80000.00	0
		23	2012 SEWER REFUNDING	20833	.00	0	62499	.00	0	.00	250000	250000.00	0
		24	82 SEWER REFINANCING	0	.00	0	0	.00	0	.00	0	.00	0
		25	SEWER ISSUE #15	0	.00	0	0	.00	0	.00	0	.00	0
		26	84 SEWER REFINANCING	0	.00	0	0	.00	0	.00	0	.00	0
		27	85 SEWER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		32	1994 ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		35	2012 MT REFUNDING	16050	.00	0	48150	96000.00	199	.00	192600	96600.00	50
		42	2010F STATE WATER POLLUT	10442	.00	0	31326	62283.91	199	.00	125312	63028.09	50
		60	2009 MEDIUM TERM	0	.00	0	0	.00	0	.00	0	.00	0
		71	'94 STATE SEWER ISSUE	15228	.00	0	45684	90467.94	198	.00	182745	92277.06	50
		73	1995 SEWER	0	.00	0	0	.00	0	.00	0	.00	0
		74	1996 STATE SEWER ISSUE	12315	.00	0	36945	73193.15	198	.00	147786	74592.85	50
		77	1997B REFUNDING	0	.00	0	0	.00	0	.00	0	.00	0
		78	1997 ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		79	1998 STATE SEWER ISSUE	31879	.00	0	95637	189743.54	198	.00	382551	192807.46	50
		80	1998 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		83	1999 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		85	00 STATE SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		88	2002 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		89	2004 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		90	03 ST BD BANK SEWER REF	12916	.00	0	38748	.00	0	.00	155000	155000.00	0
		91	03 STATE SEWER BONDS	15833	.00	0	47499	.00	0	.00	190000	190000.00	0
		93	03 BD WTR PROJ REF	0	.00	0	0	.00	0	.00	0	.00	0
		94	03. STATE WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		95	2007 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		96	2006 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		97	2007 REFUNDING BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		98	2010D SWR IMP & REFUNDING	32500	.00	0	97500	.00	0	.00	390000	390000.00	0
	86	32	88 SEWER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		33	89A GENERAL PURPOSE	0	.00	0	0	.00	0	.00	0	.00	0
	89	38	SEWER ASSESSMENT LOAN	0	.00	0	0	.00	0	.00	0	.00	0
	93	92	2010 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	200078	.00	0	600234	511688.54	85	.00	2400994	1889305.46	21
471	**	**	PRINCIPAL REDEMPTION	200078	.00	0	600234	511688.54	85	.00	2400994	1889305.46	21
472			INTEREST REDEMPTION										
	00		**********										
	93	14	2013 SEWER BONDS	19804	.00	0	59412	.00	0	.00	237649	237649.00	0
		21	2010 VARIOUS PURPOSE REF	0	.00	0	0	.00	0	.00	0	.00	0
		22	2012 SEWER BONDS	6252	.00	0	18756	14108.33-	75-	.00	75025	89133.33	19-
		23	2012 SEWER REFUNDING	9396	.00	0	28188	21416.67-	76-	.00	112757	134173.67	19-
		24	82 SEWER REFINANCING	0	.00	0	0	.00	0	.00	0	.00	0

FUND 515 SEWER CAPITALIZATION DEPT/DIV 0000

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
47			DEBT SERVICE										
472			INTEREST REDEMPTION										
	00		**********										
		25	84 SEWER ISSUE #15	0	.00	0	0	.00	0	.00	0	.00	0
		26	84 SEWER REFINANCING	0	.00	0	0	.00	0	.00	0	.00	0
		27	85 SEWER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		32	1994 ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		35	2012 MT REFUNDING	1886	.00	0	5658	4124.72	73	.00	22639	18514.28	18
		42	2010F STATE WATER POLLUT	5164	.00	0	15492	.00	0	.00	61978	61978.00	0
		60	2009 MEDIUM TERM	0	.00	0	0	.00	0	.00	0	.00	0
		71	94 STATE SEWER ISSUE	467	.00	0	1401	.01	0	.00	5610	5609.99	0
		73	1995 Sewer	0	.00	0	0	.00	0	.00	0	.00	0
		74	1996 STATE SEWER ISSUE	859	.00	0	2577	.00	0	.00	10318	10318.00	0
		77	1997B REFUNDING	0	.00	0	0	.00	0	.00	0	.00	0
		78	1997 ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		79	1998 STATE SEWER ISSUE	5324	.00	0	15972	.02	0	.00	63890	63889.98	0
		80	1998 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		83	1999 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		85	00 STATE SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		88	2002 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		89	2004 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		90	03 ST BD BK SEWER REF	1576	.00	0	4728	4041.67-	86-	.00	18922	22963.67	21-
		91	03 STATE SEWER BONDS	263	.00	0	789	1583.33-	201-	.00	3167	4750.33	50-
		96	2006 SEWER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		98	2010D SWR IMP & REFUNDING	5005	.00	0	15015	11456.25-	76-	.00	60066	71522.25	19-
	96	32	88 SEWER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		33	89A GENERAL PURPOSE	0	.00	0	0	.00	0	.00	0	.00	0
	99	38	SEWER ASSESSMENT LOAN	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	55996	.00	0	167988	48481.50-	29-	.00	672021	720502.50	7-
472	**	**	INTEREST REDEMPTION	55996	.00	0	167988	48481.50-	29-	.00	672021	720502.50	7-
475			FISCAL AGENT'S FEES										
	26		NON-OPERATING EXPENSE										
	48	45	FISCAL CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
		75	LOSS ON DISPOSAL F.A.	0	.00	0	0	.00	0	.00	0	.00	0
		85	ARBITRAGE REBATE	0	.00	0	0	.00	0	.00	0	.00	0
	26	**	NON-OPERATING EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
475	**	**	FISCAL AGENT'S FEES	0	.00	0	0	.00	0	.00	0	.00	0
476			ISSUANCE COSTS										
	26		NON-OPERATING EXPENSE										
	48	46	BOND ISSUANCE COSTS	15642	.00	0	46926	.00	0	.00	187706	187706.00	0
	26	**	NON-OPERATING EXPENSE	15642	.00	0	46926	.00	0	.00	187706	187706.00	0
476	**	**	ISSUANCE COSTS	15642	.00	0	46926	.00	0	.00	187706	187706.00	0
47	**	**	DEBT SERVICE	271716	.00	0	815148	463207.04	57	.00	3260721	2797513.96	14

FUND 515 SEWER CAPITALIZATION DEPT/DIV 0000

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
47		DEBT SERVICE										
476		ISSUANCE COSTS										
26		NON-OPERATING EXPENSE										
49		OTHER FINANCING USES										
72	79	STORMWATER	0	.00	0	0	.00	0	.00	0	.00	0
00	**	**********	0	.00	0	0	.00	0	.00	0	.00	0
20		SALARIES AND WAGES										
01	02	WATER	0	.00	0	0	.00	0	.00	0	.00	0
20	**	SALARIES AND WAGES	0	.00	0	0	.00	0	.00	0	.00	0
491	** **	OPERATING TRANSFERS OUT	0	.00	0	0	.00	0	.00	0	.00	0
49	** **	OTHER FINANCING USES	0	.00	0	0	.00	0	.00	0	.00	0
50		CAPITALIZED ASSETS										
500		CAPITALIZED ASSETS										
22		SERVICE AND SUPPLIES										
50	00	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
22	**	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
500	** **	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
50	** **	CAPITALIZED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
97		FUND BALANCE										
971		ENDING FUND BALANCE										
01		TAXES										
28	04	RESERVED DEBT SERVICE	0	.00	0	0	.00	0	.00	0	.00	0
	05	ARBITRAGE	0	.00	0	0	.00	0	.00	0	.00	0
	06	EMERGENCY REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	07	EXPANSION	0	.00	0	0	.00	0	.00	0	.00	0
01	**	TAXES	0	.00	0	0	.00	0	.00	0	.00	0
971	** **	ENDING FUND BALANCE	0	.00	0	0	.00	0	.00	0	.00	0
97	** **	FUND BALANCE	0	.00	0	0	.00	0	.00	0	.00	0
DIV	0000	TOTAL *******	980239	11969.30	1	2940717	588653.90	20	1162640.55	11763015	10011720.55	15
DEPT	00	TOTAL *******	980239	11969.30	1	2940717	588653.90	20	1162640.55	11763015	10011720.55	15
FUND	515	TOTAL ********* SEWER CAPITALIZATION	980239	11969.30	1	2940717	588653.90	20	1162640.55	11763015	10011720.55	15

FUND 520 WATER DEPT/DIV 3202 SEWER/MAINTENANCE

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43		PUBLIC WORKS										
434		SEWER UTILITY										
22		SERVICE AND SUPPLIES										
04 37		EFFLUENT LINE REPAIRS	0	.00	0	0	.00	0	.00	0	.00	0
22	**	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
434	** **	SEWER UTILITY	0	.00	0	0	.00	0	.00	0	.00	0
43	** **	PUBLIC WORKS	0	.00	0	0	.00	0	.00	0	.00	0
DIV 3202		TOTAL ******* MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0
DEPT 32		TOTAL ******* SEWER	0	.00	0	0	.00	0	.00	0	.00	0

FUND 520 WATER DEPT/DIV 3502 WATER/MAINTENANCE

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	%EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43		PUBLIC WORKS										
435		WATER UTILITY										
00		**********										
76	10	FUEL TANK REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
77	05	VEHICLE REPLAC. PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
	15	COMPUTER EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	16	UTILITY BILLING SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0
	17	RADIOS	0	.00	0	0	.00	0	.00	0	.00	0
	25	RADIO SYSTEM UPGRADE	0	.00	0	0	.00	0	.00	0	.00	0
	43	FURNITURE AND FIXTURES	0	.00	0	0	.00	0	.00	0	.00	0
	73	RADIO REPLACEMENT	2916	.00	0	8748	.00	0	.00	35000	35000.00	0
	75	EQUIPMENT	13958	.00	0	41874	.00	0	39683.50	167500	127816.50	24
00	**	**********	16874	.00	0	50622	.00	0	39683.50	202500	162816.50	20
20		SALARIES AND WAGES										
01	01	SALARIES	105010	92085.83	88	315030	271421.49	86	.00	1260131	988709.51	22
	02	HOURLY/SEASONAL	6250	15599.70	250	18750	16424.70	88	57575.30	75000	1000.00	99
	03	ADMINISTRATIVE PAY	0	.00	0	0	.00	0	.00	0	.00	0
	04	SHIFT DIFFERENTIAL	0	.00	0	0	.00	0	.00	0	.00	0
	06	MANAGEMENT LEAVE PAY	0	.00	0	0	503.81	0	.00	0	503.81-	0
	07	ANNUAL LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
	08	SICK LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
	09	WORKERS' COMPENSATORY LV	0	.00	0	0	.00	0	.00	0	.00	0
	11	OVERTIME	5278	2385.64	45	15834	6356.60	40	.00	63342	56985.40	10
	12	CALL BACK PAY	2666	1451.88	55	7998	8040.60	101	.00	32000	23959.40	25
	13	STAND-BY PAY	3500	3405.78	97	10500	9975.49	95	.00	42000	32024.51	24
	14	F L S A	0	25.07	0	0	124.10	0	.00	0	124.10-	0
	16	HOLIDAY PAY	85	.00	0	255	226.43	89	.00	1020	793.57	22
	99	GRANT ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
20	**	SALARIES AND WAGES	122789	114953.90	94	368367	313073.22	85	57575.30	1473493	1102844.48	25
21		EMPLOYEE BENEFITS										
02	20	SOCIAL SECURITY	0	.00	0	0	.00	0	.00	0	.00	0
	25	MEDICARE	1692	1353.95	80	5076	4074.31	80	.00	20307	16232.69	20
	30	RETIREMENT	25995	21464.62	83	77985	63400.67	81	.00	311949	248548.33	20
	40	GROUP INSURANCE	21411	21379.66	100	64233	52732.75	82	.00	256932	204199.25	21
	42	DISABILITY INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
	50	WORKERS' COMPENSATION	1996	940.97	47	5988	3740.05	63	.00	23963	20222.95	16
	60	EDUCATION INCENTIVE	41	.00	0	123	485.00	394	.00	500	15.00	97
	65	CLOTHING ALLOWANCE	666	1832.41	275	1998	3179.28	159	.00	8000	4820.72	40
	66	FOUL WEATHER ALLOWANCE	246	.00	0	738	.00	0	.00	2955	2955.00	0
	68	TOOL ALLOWANCE	95	75.00	79	285	150.00	53	.00	1147	997.00	13
	70	CAR ALLOWANCE	0	.00	0	0	.00	0	.00	0	.00	0
	71	PHONE ALLOWANCE	310	361.00	117	930	722.00	78	.00	3724	3002.00	19
	86	OPEB COST	5416	.00	0	16248	.00	0	.00	65000	65000.00	0
21	**	EMPLOYEE BENEFITS	57868	47407.61	82	173604	128484.06	74	.00	694477	565992.94	19
22		SERVICE AND SUPPLIES										
03	09	PROFESSIONAL SERVICES	10416	3167.91	30	31248	6304.91	20	34500.32	125000	84194.77	33

FUND 520 WATER DEPT/DIV 3502 WATER/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
435			WATER UTILITY										
		22	SERVICE AND SUPPLIES										
		12	AUDITING	2000	.00	0	6000	.00	0	.00	24000	24000.00	0
		30	TRAINING	833	1420.00	171	2499	1502.00	60	.00	10000	8498.00	15
		45	DATA PROCESSING	666	6720.46	1009	1998	6720.46	336	.00	8000	1279.54	84
		49	CONTRACTUAL SERVICES	166	.00	0	498	.00	0	.00	2000	2000.00	0
		56	PHYSICALS (EMPLOYEE)	0	.00	0	0	.00	0	.00	0	.00	0
		62	UNEMPLOYMENT COMPENSATION	0	.00	0	0	.00	0	.00	0	.00	0
		72	U.S.G.S. STREAM MONITOR.	6250	.00	0	18750	.00	0	12012.50	75000	62987.50	16
	04	24	LAUNDRY SERVICE	0	.00	0	0	.00	0	.00	0	.00	0
		30	EQUIPMENT REPAIR & MAINT.	10000	13399.61	134	30000	17178.50	57	62145.00	120000	40676.50	66
		33	SOFTWARE MAINTENANCE	1000	.00	0	3000	.00	0	.00	12000	12000.00	0
		34	BUILDING REPAIR & MAINT.	1000	811.08	81	3000	938.43	31	.00	12000	11061.57	8
		35	VEHICLE REPAIR & MAINT.	2083	10322.38	496	6249	11754.06	188	.00	25000	13245.94	47
		36	FACILITY REPAIR & MAINT.	6250	1726.63	28	18750	1926.63	10	.00	75000	73073.37	3
		44	OFFICE EQUIPMENT RENTAL	166	142.96	86	498	304.50	61	.00	2000	1695.50	15
		45	EQUIPMENT RENTAL	375	.00	0	1125	.00	0	.00	4500	4500.00	0
		46	FIRE SUPPRESSION	3125	.00	0	9375	.00	0	44500.00	37500	7000.00-	119
		49	WATER METERS & SERVICES	14583	23706.19	163	43749	23706.19	54	.00	175000	151293.81	14
		50	WATER PURCHASE/LEASE PYMT	0	.00	0	0	.00	0	.00	0	.00	0
		51	WATER PURCHASE - LYON CO	2083	.00	0	6249	.00	0	.00	25000	25000.00	0
		52	WATER PURCH/ STATE- MTHLY	12099	24198.00	200	36297	24198.00	67	120990.00	145188	.00	100
		53	WATER PURCH/STATE-USAGE	20833	59252.10	284	62499	59252.10	95	190747.90	250000	.00	100
		54	WATER PURCHASE DOUGLAS	25000	.00	0	75000	.00	0	.00	300000	300000.00	0
		55	WATER- STATE PUMP SVC FEE	35758	71517.30	200	107274	71517.30	67	357586.70	429104	.00	100
		56	WATER-STATE SYS WIDE IMPR	15274	30547.92	200	45822	30547.92	67	152740.08	183288	.00	100
		65	WATER LINE REPAIR & MAINT	18750	36019.99	192	56250	43819.88	78	37.63	225000	181142.49	20
		66	TANK REPAIR & MAINTENANCE	1666	223.54	13	4998	223.54	5	.00	20000	19776.46	1
		67	TELEMETRY REPAIR & MAINT.	4166	6785.02	163	12498	23061.92	185	4248.00	50000	22690.08	55
		88	TANK REMOVAL	0	.00	0	0	.00	0	.00	0	.00	0
		90	FEES AND PERMITS	4750	2360.00	50	14250	4300.00	30	.00	57000	52700.00	8
	05	13	CLAIM PAYMENTS	0	.00	0	0	.00	0	.00	0	.00	0
		42	PRINTING / ADVERTISING	1250	418.00	33	3750	418.00	11	.00	15000	14582.00	3
		45	MEMBERSHIP / PUBLICATIONS	666	142.00	21	1998	429.84	22	.00	8000	7570.16	5
		80	TRAVEL	833	501.50	60	2499	1233.97	49	.00	10000	8766.03	12
		82	MILEAGE	0	.00	0	0	.00	0	.00	0	.00	0
	06	01	OFFICE SUPPLIES	250	688.41	275	750	688.41	92	.00	3000	2311.59	23
		02	POSTAGE / SHIPPING	4166	11004.81	264	12498	12760.54	102	28057.61	50000	9181.85	82
		25	OPERATING SUPPLIES	7500	9694.59	129	22500	13840.76	62	1620.00	90000	74539.24	17
		36	LABATORY EXPENSE	10416	2965.00	29	31248	5771.00	19	25.00	125000	119204.00	5
		37	CHEMICALS	12500	21144.54	169	37500	41553.47	111	100393.69	150000	8052.84	95
		45	BOOKS / PERIODICALS	58	.00	0	174	.00	0	.00	700	700.00	0
		60	VEHICLE FUEL/OIL	5833	5051.12	87	17499	18774.94	107	.00	70000	51225.06	27
		74	SMALL TOOLS / INSTRUMENTS	166	246.13	148	498	949.47	191	.00	2000	1050.53	48
		75	SMALL FURNISHINGS	833	.00	0	2499	92.03	4	.00	10000	9907.97	1
	07	10	TELEPHONE	1250	1168.24	94	3750	2905.50	78	366.84	15000	11727.66	22
		12	POWER	83333	128396.21	154	249999	153252.19	61	.00	1000000	846747.81	15
		13	HEATING	1083	114.56	11	3249	242.10	8	.00	13000	12757.90	2

FUND 520 WATER DEPT/DIV 3502 WATER/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
435			WATER UTILITY										
		22	SERVICE AND SUPPLIES										
		25	SEWER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
		26	WATER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
		27	STORM DRAIN CHARGE	0	.00	0	0	.00	0	.00	0	.00	0
	09	01	ISC: GENERAL FUND	92950	92950.00	100	278850	278850.00	100	.00	1115404	836554.00	25
		15	ISC: INSURANCE	12375	74250.00	600	37125	74250.00	200	.00	148500	74250.00	50
		20	ISC: SEWER FUND(S)	0	.00	0	0	.00	0	.00	0	.00	0
		30	DEV ENG SVCS	0	.00	0	0	.00	0	.00	0	.00	0
		40	RTC	0	.00	0	0	.00	0	.00	0	.00	0
		50	FLEET MANAGEMENT	10457	62744.00	600	31371	62744.00	200	.00	125488	62744.00	50
		55	RADIOS	1022	6137.50	601	3066	6137.50	200	.00	12275	6137.50	50
	12	99	GRANT ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
	14	38	MERIDIAN PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
	15	23	VOLTAIRE CANYON ROAD	0	.00	0	0	.00	0	.00	0	.00	0
		26	QUILL RANCH ROAD	0	.00	0	0	.00	0	.00	0	.00	0
		28	CTY LINE RD/HYDRANT	0	.00	0	0	.00	0	.00	0	.00	0
		31	KINGS DIVERSION STRUCTURE	0	.00	0	0	.00	0	.00	0	.00	0
		32	VICEE RECHARGE BASINS	0	.00	0	0	.00	0	.00	0	.00	0
		33	SPRING COLL. SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0
		34	RIVER INFILTRATION WELL25	0	.00	0	0	.00	0	.00	0	.00	0
		35	RIVER BANK STABILIZATION	0	.00	0	0	.00	0	.00	0	.00	0
		36	foothill/Winnie 12" main	0	.00	0	0	.00	0	.00	0	.00	0
		37	REPAIR AMBROSETTI POND	0	.00	0	0	.00	0	.00	0	.00	0
		38	ASH CANYON CREEK ROAD	0	.00	0	0	.00	0	.00	0	.00	0
		39	QUILL RNCH RES.RD/FENCE	0	.00	0	0	.00	0	.00	0	.00	0
		40	METER/VALVE BOX CLEANING	0	.00	0	0	.00	0	.00	0	.00	0
		52	RIVER WELL 25 ROAD	0	.00	0	0	.00	0	.00	0	.00	0
	24	05	LEAK DETECTION PROGRAM	250	.00	0	750	.00	0	.00	3000	3000.00	0
		06	WATER MGMT PROGRAM DEV.	0	.00	0	0	.00	0	.00	0	.00	0
		07	RECHARGE PROGRAM DEVELOP.	0	.00	0	0	.00	0	.00	0	.00	0
		09	MISC WATER CONTRACTS	0	.00	0	0	.00	0	.00	0	.00	0
		10	WATER CONSORTIUM	0	.00	0	0	.00	0	.00	0	.00	0
		26	CUSTOMER DEPOSIT INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
		28	UNEMPLOY. COMP. REIMB.	0	.00	0	0	.00	0	.00	0	.00	0
		30	REFUNDS & REIMBURSEMENTS	833	.00	0	2499	.00	0	.00	10000	10000.00	0
		32	INVESTMENT MANAGEMENT FEE	0	.00	0	0	.00	0	.00	0	.00	0
		35	AERIAL MAP COSTS	0	.00	0	0	.00	0	.00	0	.00	0
		36	WELLHEAD PROT. PRG: TO 31	0	.00	0	0	.00	0	.00	0	.00	0
		49	BAD DEBT EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
		50	CASH SHORT/OVER	0	.00	0	0	.00	0	.00	0	.00	0
	22	**	SERVICE AND SUPPLIES	447316	709937.70	159	1341948	1002150.06	75	1109971.27	5367947	3255825.67	39
		24	DEPRECIATION EXPENSE										
	44	65	DEPRECIATION EXPENSE	250000	.00	0	750000	.00	0	.00	3000000	3000000.00	0
	24	**	DEPRECIATION EXPENSE	250000	.00	0	750000	.00	0	.00	3000000	3000000.00	0
		30	CAPITAL OUTLAY										

FUND 520 WATER DEPT/DIV 3502 WATER/MAINTENANCE

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
435			WATER UTILITY										
		30	CAPITAL OUTLAY										
	64	31	KINGS DIVERSION STRUCTURE	0	.00	0	0	.00	0	.00	0	.00	0
		32	VICEE RECHARGE BASINS	0	.00	0	0	.00	0	.00	0	.00	0
		33	SPRING COLL. SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0
		34	RIVER INFIL.WELL #25	0	.00	0	0	.00	0	.00	0	.00	0
		38	ASH CANYON CREEK	0	.00	0	0	.00	0	.00	0	.00	0
		30 **	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
435	**	**	WATER UTILITY	894847	872299.21	98	2684541	1443707.34	54	1207230.07	10738417	8087479.59	25
43	**	**	PUBLIC WORKS	894847	872299.21	98	2684541	1443707.34	54	1207230.07	10738417	8087479.59	25
47			DEBT SERVICE										
475			FISCAL AGENT'S FEES										
		26	NON-OPERATING EXPENSE										
	48	75	LOSS ON DISPOSAL F.A.	0	.00	0	0	.00	0	.00	0	.00	0
		80	EXTRA. LOSS BOND REFUNDG	0	.00	0	0	.00	0	.00	0	.00	0
		26 **	NON-OPERATING EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
475	**	**	FISCAL AGENT'S FEES	0	.00	0	0	.00	0	.00	0	.00	0
47	**	**	DEBT SERVICE	0	.00	0	0	.00	0	.00	0	.00	0
49			OTHER FINANCING USES										
491			OPERATING TRANSFERS OUT										
		00	**********										
	72	85	WATERFALL FIRE FUND	0	.00	0	0	.00	0	.00	0	.00	0
		00 **	**********	0	.00	0	0	.00	0	.00	0	.00	0
491	**	**	OPERATING TRANSFERS OUT	0	.00	0	0	.00	0	.00	0	.00	0
49	**	**	OTHER FINANCING USES	0	.00	0	0	.00	0	.00	0	.00	0
DIV	3502		TOTAL ******* MAINTENANCE	894847	872299.21	98	2684541	1443707.34	54	1207230.07	10738417	8087479.59	25

FUND 520 WATER DEPT/DIV 3503 WATER/BILLING/COLLECTION

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
435			WATER UTILITY										
	00		**********										
	77	15	COMPUTER EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
		43	FURNITURE AND FIXTURES	0	.00	0	0	.00	0	.00	0	.00	0
		75	EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
		80	SEWER ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	0	.00	0	0	.00	0	.00	0	.00	0
	20		SALARIES AND WAGES										
	01	01	SALARIES	0	.00	0	0	.00	0	.00	0	.00	0
		03	ADMINISTRATIVE PAY	0	.00	0	0	.00	0	.00	0	.00	0
		07	ANNUAL LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		08	SICK LEAVE PAYOFF	0	.00	0	0	.00	0	.00	0	.00	0
		09	WORKERS' COMPENSATORY LV	0	.00	0	0	.00	0	.00	0	.00	0
		11	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0
		20	SEWER ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
	20	**	SALARIES AND WAGES	0	.00	0	0	.00	0	.00	0	.00	0
	21		EMPLOYEE BENEFITS										
	02	25	MEDICARE	0	.00	0	0	.00	0	.00	0	.00	0
		30	RETIREMENT	0	.00	0	0	.00	0	.00	0	.00	0
		40	GROUP INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
		50	WORKERS' COMPENSATION	0	.00	0	0	.00	0	.00	0	.00	0
		90	OPEB COST	0	.00	0	0	.00	0	.00	0	.00	0
	21	**	EMPLOYEE BENEFITS	0	.00	0	0	.00	0	.00	0	.00	0
	22		SERVICE AND SUPPLIES										
	03	30	TRAINING	0	.00	0	0	.00	0	.00	0	.00	0
		45	DATA PROCESSING	0	.00	0	0	.00	0	.00	0	.00	0
		49	CONTRACTUAL SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
	04	30	EQUIPMENT REPAIR & MAINT.	0	.00	0	0	.00	0	.00	0	.00	0
		40	BUILDING RENTAL	0	.00	0	0	.00	0	.00	0	.00	0
		44	OFFICE EQUIPMENT RENTAL	0	.00	0	0	.00	0	.00	0	.00	0
		45	EQUIPMENT RENTAL	0	.00	0	0	.00	0	.00	0	.00	0
	05	80	TRAVEL	0	.00	0	0	.00	0	.00	0	.00	0
	06	01	OFFICE SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
		02	POSTAGE / SHIPPING	0	.00	0	0	.00	0	.00	0	.00	0
		25	OPERATING SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
		75	SMALL FURNISHINGS	0	.00	0	0	.00	0	.00	0	.00	0
	07	10	TELEPHONE	0	.00	0	0	.00	0	.00	0	.00	0
	09	01	ISC: GENERAL FUND	0	.00	0	0	.00	0	.00	0	.00	0
		02	SEWER ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
	24	26	CUSTOMER DEPOSIT INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
		30	REFUNDS & REIMBURSEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
		49	BAD DEBT EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
		50	CASH SHORT/OVER	0	.00	0	0	.00	0	.00	0	.00	0
	22	**	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0

FUND 520 WATER DEPT/DIV 3503 WATER/BILLING/COLLECTION

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	%EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43		PUBLIC WORKS										
435		WATER UTILITY										
	22	SERVICE AND SUPPLIES										
435	** **	WATER UTILITY	0	.00	0	0	.00	0	.00	0	.00	0
43	** **	PUBLIC WORKS	0	.00	0	0	.00	0	.00	0	.00	0
DIV	3503	TOTAL ******* BILLING/COLLECTION	0	.00	0	0	.00	0	.00	0	.00	0

FUND 520 WATER DEPT/DIV 3505 WATER/CAPITAL PROJECTS

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43		PUBLIC WORKS										
435		WATER UTILITY										
73	01	NEW BOX SET/SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
	02	WATER METERS	0	.00	0	0	.00	0	.00	0	.00	0
	03	WILLIAMS SLOTH-AMBROSETTI	0	.00	0	0	.00	0	.00	0	.00	0
	04	WELL REDEVELOPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	06	MAIN REPLACEMENT PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
	09	PARTICIPATION	0	.00	0	0	.00	0	.00	0	.00	0
	10	WATER RIGHTS PURCHASES	0	.00	0	0	.00	0	.00	0	.00	0
	12	TELEMETRY SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0
	50	HTE FIXED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
	92	TANK MAINTENANCE PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
	95	REPLACE PUMPS/MOTOR	8333	.00	0	24999	24036.09	96	2700.00	100000	73263.91	27
	98	WTR LINE EXT-SIL OAK/WNCC	0	.00	0	0	.00	0	.00	0	.00	0
	99	WATER LINES - CONTRIBUTED	0	.00	0	0	.00	0	.00	0	.00	0
74	01	LAND ACQUISITION	0	.00	0	0	.00	0	.00	0	.00	0
76	10	FUEL TANK REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
78	03	EPA - SAW MILL PIPE/WATER	0	.00	0	0	.00	0	.00	0	.00	0
	05	HWY 50 E. TO LYON CO. EXT	0	.00	0	0	.00	0	.00	0	.00	0
	06	ROOP STREET	0	.00	0	0	.00	0	.00	0	.00	0
	07	REGIONAL PIPELINE PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
	08	MINDEN WATER PURCHASE	0	.00	0	0	.00	0	.00	0	.00	0
	09	N./S. TRANSMISSION MAIN	0	.00	0	0	.00	0	.00	0	.00	0
	10	E./W. TRANSMISSION MAIN	0	.00	0	0	.00	0	.00	0	.00	0
	11	WESTSIDE PUMPING FACILITY	0	.00	0	0	.00	0	.00	0	.00	0
	12	MARLETTE IMPROVEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
	30	MARLETTE/HOBART IMPROV	0	.00	0	0	.00	0	.00	0	.00	0
	31	MILLS PK/HIGH SCHOOL RECL	0	.00	0	0	.00	0	.00	0	.00	0
	32	SURFACE SUPPLY IMPROV	0	.00	0	0	.00	0	.00	0	.00	0
	33	CHLORINE TANKS REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
	34	CLEAR CREEK	0	.00	0	0	.00	0	.00	0	.00	0
	35	WATER SUPPLY ENHANCEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
	36	ASH CANYON RECHARGE	0	.00	0	0	.00	0	.00	0	.00	0
	37	CARSON ST MANHOLE RAISING	0	.00	0	0	.00	0	.00	0	.00	0
	38	ORCHARD ROAD	0	.00	0	0	.00	0	.00	0	.00	0
	39	HOT SPRINGS ROAD	0	.00	0	0	.00	0	.00	0	.00	0
	41	TEST WELLS	0	.00	0	0	.00	0	.00	0	.00	0
	42	LAKEVIEW BOOSTER PUMPS	0	.00	0	0	.00	0	.00	0	.00	0
	43	RIVER WELL TRMT PLANT	0	.00	0	0	.00	0	.00	0	.00	0
	44	TIMBERLINE BOOSTER	0	.00	0	0	.00	0	.00	0	.00	0
	45	DAYTON VALLEY WELL #47	0	.00	0	0	.00	0	.00	0	.00	0
	46	FACILITY ADDITION	0	.00	0	0	.00	0	5133.60	0	5133.60-	0
	47	HWY 50 E CROSSINGS	0	.00	0	0	.00	0	.00	0	.00	0
	48	CURRY ST WTRLINE (PART)	0	.00	0	0	.00	0	.00	0	.00	0
	49	PRINSONHILL TANK REPAIRS	0	.00	0	0	.00	0	.00	0	.00	0
	51	ASH CANYON TANK II	0	.00	0	0	.00	0	.00	0	.00	0
	52	TRANSMISSION LINE UPGRADE	0	.00	0	0	.00	0	.00	0	.00	0
	53	GOVNRS/EDMONDS PK PROJS.	0	.00	0	0	.00	0	.00	0	.00	0
	54	CARSON VALLEY WELL RACETR	0	.00	0	0	.00	0	.00	0	.00	0

FUND 520 WATER DEPT/DIV 3505 WATER/CAPITAL PROJECTS

BA ELE OBJ SUB	SUB	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	%EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43		PUBLIC WORKS										
435		WATER UTILITY										
	00	**********										
	55	DAYTON VALLEY WELL(S)	0	.00	0	0	.00	0	.00	0	.00	0
	56	CARSON VALLEY WELL(S)	0	.00	0	0	.00	0	.00	0	.00	0
	57	PRODUCTION WELLS	0	.00	0	0	.00	0	.00	0	.00	0
	58	ROOP ST. WATERLINE REPL	0	.00	0	0	.00	0	.00	0	.00	0
	59	MONITORING WELLS	0	.00	0	0	.00	0	.00	0	.00	0
	60	HWY 50 E TANK & PIPELINE	0	.00	0	0	.00	0	.00	0	.00	0
	61	PRISON HILL STORAGE TANK	0	.00	0	0	.00	0	.00	0	.00	0
	62	QUILL TRANSFER ST. UPGRAD	0	.00	0	0	.00	0	.00	0	.00	0
	63	CARSON OBSERVATION WELL	0	.00	0	0	.00	0	.00	0	.00	0
	64	SELEGAR SCHOOL RCW	0	.00	0	0	.00	0	.00	0	.00	0
	65	QUILL RESERVOIR	0	.00	0	0	.00	0	.00	0	.00	0
	66	ROOP RECLAIMED WTR LINE	0	.00	0	0	.00	0	.00	0	.00	0
	67	GOVNRS PARK PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
	68	LANDSCAPING WELLS	0	.00	0	0	.00	0	.00	0	.00	0
	69	WELL #13 REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	70	SDWA REQ (ARSENIC)	0	.00	0	0	.00	0	.00	0	.00	0
	71	WNCC INFRASTRUCTURE & IMP	0	.00	0	0	.00	0	.00	0	.00	0
	72	FAIRVIEW WTR REPL.	0	.00	0	0	.00	0	.00	0	.00	0
	73	NDOT 50W SD UTILITY RELOC	0	.00	0	0	.00	0	.00	0	.00	0
	74	COSTCO CONNECTION	0	.00	0	0	.00	0	.00	0	.00	0
	75	WATER MSTR. PLAN UPDATE	0	.00	0	0	.00	0	.00	0	.00	0
	76	URANIUM REMEDIATION	0	.00	0	0	.00	0	.00	0	.00	0
	77	PRISON HILL TANK POWER	0	.00	0	0	.00	0	.00	0	.00	0
	80	ARRA / WELL # 4 PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
	81	ARRA / WELL # 24 UPGRADE	0	.00	0	0	.00	0	.00	0	.00	0
	82	ARRA / E 5TH TRANS WTR MN	0	.00	0	0	.00	0	.00	0	.00	0
	83	ARRA WELL #41 PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
	84	WELL #50-H20 LINE PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
	90	EAGLE VALLEY WELL SILOAK	0	.00	0	0	.00	0	.00	0	.00	0
	91	GONI BOOSTER	0	.00	0	0	.00	0	.00	0	.00	0
	92	VOLTAIRE ZONE	0	.00	0	0	.00	0	.00	0	.00	0
	93	NDOT BYPASS NON-REIMBURSE	0	4277.34	0	0	4277.34	0	.00	0	4277.34-	0
	94	NDOT BYPASS REIMBURSEIBLE	0	5139.96	0	0	5139.96	0	.00	0	5139.96-	0
	95	CITY-STATE MAILINE PROJ.	0	.00	0	0	.00	0	.00	0	.00	0
	96	CEMETERY PROJECT	0	.00	0	0	.00	0	.00	0	.00	0
	97	STEWART ST EXT - NORTH	0	.00	0	0	.00	0	.00	0	.00	0
	98	EAGLE VALLEY PROD. SOURCE	0	.00	0	0	.00	0	.00	0	.00	0
	99	UPSTREAM MITIGATION	0	.00	0	0	.00	0	.00	0	.00	0
79	04	ORMSBY WATER TANK PROJ	0	.00	0	0	.00	0	.00	0	.00	0
00	**	**********	8333	9417.30	113	24999	33453.39	134	7833.60	100000	58713.01	41
22		SERVICE AND SUPPLIES										
09	01	ISC: GENERAL FUND	0	.00	0	0	.00	0	.00	0	.00	0
24	30	REFUNDS & REIMBURSEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
	51	ENV FEES / PERMITS	0	.00	0	0	.00	0	.00	0	.00	0
22	**	SERVICE AND SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0

FUND 520 WATER DEPT/DIV 3505 WATER/CAPITAL PROJECTS

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43			PUBLIC WORKS										
435			WATER UTILITY										
		22	SERVICE AND SUPPLIES										
		24	DEPRECIATION EXPENSE										
		44 66	AMORTIZATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
		24 **	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
		30	CAPITAL OUTLAY										
		70 10	PRE-DESIGN	0	.00	0	0	.00	0	.00	0	.00	0
		20	DESIGN	0	11644.50	0	0	11644.50	0	41166.00	0	52810.50-	0
		30	RIGHT OF WAY	0	.00	0	0	.00	0	.00	0	.00	0
		40	CONSTRUCTION	232705	.00	0	698115	17310.00	3	32689.00	2792471	2742472.00	2
		50	PROJECT SERVICES	27377	1448.47	5	82131	3541.72	4	6900.00	328526	318084.28	3
		60	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
		70	LABOR	13688	.00	0	41064	.00	0	.00	164263	164263.00	0
		30 **	CAPITAL OUTLAY	273770	13092.97	5	821310	32496.22	4	80755.00	3285260	3172008.78	3
435	**	**	WATER UTILITY	282103	22510.27	8	846309	65949.61	8	88588.60	3385260	3230721.79	5
43	**	**	PUBLIC WORKS	282103	22510.27	8	846309	65949.61	8	88588.60	3385260	3230721.79	5
47			DEBT SERVICE										
471			PRINCIPAL REDEMPTION										
		00	**********										
		83 16	2013 WATER BONDS	15833	.00	0	47499	.00	0	.00	190000	190000.00	0
		39	2012 WATER REFUNDING	22500	.00	0	67500	.00	0	.00	270000	270000.00	0
		41	2010E SDWRF	84075	.00	0	252225	.00	0	.00	1008900	1008900.00	0
		43	2013 CP BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		44	2012 WATER BONDS	11250	.00	0	33750	.00	0	.00	135000	135000.00	0
		60	2009 MEDIUM TERM	0	.00	0	0	.00	0	.00	0	.00	0
		61	2010B WTR IMP & REFUNDING	35833	.00	0	107499	.00	0	.00	430000	430000.00	0
		62	2010 RTC BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		63	2010 VARIOUS REF (1998B)	0	.00	0	0	.00	0	.00	0	.00	0
		64	2010 VARIOUS REF(1999A)	0	.00	0	0	.00	0	.00	0	.00	0
		65	2010 VARIOUS REF -SEN CTR	0	.00	0	0	.00	0	.00	0	.00	0
		66	2010 PARK REFUNDING	0	.00	0	0	.00	0	.00	0	.00	0
		67	2013 CAPITAL PROJECTS MT	0	.00	0	0	.00	0	.00	0	.00	0
		68	90 WATER RIGHTS ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		69	91 WATER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		70	'95 WATER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		72	93 REFUNDING PRINCIPAL	0	.00	0	0	.00	0	.00	0	.00	0
		75	1997A REFUNDING	0	.00	0	0	.00	0	.00	0	.00	0
		76	1997 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		81	1998 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		82	1999 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		84	2000 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		86	2002 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		87	2005 WATER BONDS	33750	.00	0	101250	.00	0	.00	405000	405000.00	0

FUND 520 WATER DEPT/DIV 3505 WATER/CAPITAL PROJECTS

BA SUB	ELE SUB	OBJ	ACCOUNT DESCRIPTION	CURRENT BUDGET	CURRENT ACTUAL	CURRENT %EXP	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
47			DEBT SERVICE										
471			PRINCIPAL REDEMPTION										
	00		**********										
		92	03 ST BD BK WTR REF	12500	.00	0	37500	.00	0	.00	150000	150000.00	0
		93	03 BD WTR PROJ REF	0	.00	0	0	.00	0	.00	0	.00	0
		94	03. STATE WATER BONDS	23333	.00	0	69999	.00	0	.00	280000	280000.00	0
		95	2007 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		97	2007 REFUNDING BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		99	2009 WATER BONDS	15315	.00	0	45945	91891.90	200	.00	183784	91892.10	50
	86	33	89A GENERAL PURPOSE	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	254389	.00	0	763167	91891.90	12	.00	3052684	2960792.10	3
471	**	**	PRINCIPAL REDEMPTION	254389	.00	0	763167	91891.90	12	.00	3052684	2960792.10	3
472			INTEREST REDEMPTION										
	00		**********										
	93	16	2013 WATER BONDS	12337	.00	0	37011	.00	0	.00	148044	148044.00	0
		39	2012 WATER REFUNDING	36674	.00	0	110022	73433.33-	67-	.00	440099	513532.33	17-
		40	2010A WTR IMPROVEMENT	56071	.00	0	168213	112143.67-	67-	.00	672862	785005.67	17-
		41	2010E SDWRF	44580	.00	0	133740	.00	0	.00	534966	534966.00	0
		44	2012 WATER BONDS	10480	.00	0	31440	23650.00-	75-	.00	125766	149416.00	19-
		60	2009 MEDIUM TERM	0	.00	0	0	.00	0	.00	0	.00	0
		61	2010B WTR IMP & REFUNDING	16689	.00	0	50067	37884.38-	76-	.00	200274	238158.38	19-
		62	2010 RTC BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		63	2010 VARIOUS REF (1998B)	0	.00	0	0	.00	0	.00	0	.00	0
		64	2010 VARIOUS REF (1999A)	0	.00	0	0	.00	0	.00	0	.00	0
		65	2010 VARIOUS REF -SR CTR	0	.00	0	0	.00	0	.00	0	.00	0
		66	2010 PARK REFUNDING	0	.00	0	0	.00	0	.00	0	.00	0
		67	2013 CAPITAL PROJECTS MT	0	.00	0	0	.00	0	.00	0	.00	0
		68	90 WATER RIGHTS ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		69	91 WATER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		70	'95 WATER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		71	94 STATE SEWER ISSUE	0	.00	0	0	.00	0	.00	0	.00	0
		72	93 REFUNDING INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
		75	1997A REFUNDING	0	.00	0	0	.00	0	.00	0	.00	0
		76	1997 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		81	1998 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		82	1999 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		84	2000 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		86	2002 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		87	2005 WATER BONDS	20618	.00	0	61854	20837.92-	34-	.00	247419	268256.92	8-
		92	03 ST BD BK WTR REF	1528	.00	0	4584	3916.67-	85-	.00	18338	22254.67	21-
		93	03 BD WTR PROJ REF	0	.00	0	0	.00	0	.00	0	.00	0
		94	03 STATE WATER BONDS	388	.00	0	1164	2333.33-	201-	.00	4667	7000.33	50-
		95	2007 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		97	2007 REFUNDING BONDS	0	.00	0	0	.00	0	.00	0	.00	0
		99	2009 WATER BONDS	0	.00	0	0	.00	0	.00	0	.00	0
	96	33	89A GENERAL PURPOSE	0	.00	0	0	.00	0	.00	0	.00	0
	00	**	**********	199365	.00	0	598095	274199.30-	46-	.00	2392435	2666634.30	12-