

City of Riverside

**WASTEWATER COLLECTION AND TREATMENT
FACILITIES INTEGRATED MASTER PLAN**

**VOLUME 11: FINANCIAL PLAN AND USER RATES AND FEES
CHAPTER 2: FINANCIAL PLANNING TOOL**

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**WASTEWATER COLLECTION AND TREATMENT
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CHAPTER 2: FINANCIAL PLANNING TOOL**

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FINANCIAL PLANNING TOOL

2.1 PURPOSE

Over the planning period for the Integrated Master Plan the City of Riverside (City) will undertake major improvements to the Regional Water Quality Control Plant (RWQCP) and the collection system. The City last adjusted sewer rates in December 1992. Since that time, the City has implemented plant upgrades without adjusting sewer rates. The purpose of this chapter is to present the results of an assessment of the rates charged to the individual users to determine if they are adequate to address current and future Operations and Maintenance (O&M) and capital costs.

The study includes assessment of both the City's sewer user rates and connection fees. The sewer user rates and sewer connection fees are designed to distribute the cost of the operation and improvement of the RWQCP equitably among all users.

2.2 CONCLUSIONS AND RECOMMENDATIONS

It is recommended that the City implement the proposed rate and connection fee increases. The City will soon begin significant improvements to the RWQCP and the collection system. In order to issue new debt necessary to fund these improvements, the wastewater utility must comply with its current bond coverage requirements. The proposed increases set the *minimum* increases necessary to meet bond coverage needs based on the current financial projections. The proposed increases include a multi-year package of rates. Due to the unknown nature of these future expenditures, it is recommended that the City monitors bond coverage on an annual basis to ensure compliance with legal coverage obligations.

The recommended user rates and connection fees are based on the deliberations and decisions of the City's Public Works and Finance Department. These include:

1. Capital Improvement Plan:

Implement the Capital Improvement Plan (CIP) as listed in Volume 10, Chapter 1 - Capital Costs and Implementation Schedule. The recommended infrastructure and RWQCP rehabilitation and expansion programs are needed to maintain the existing infrastructure and to meet regulatory and growth requirements.

2. Fiscal Policy:

a. Maintain the two existing reserve funds:

- 1) Operating Fund Balance - Maintain a minimum operating fund balance of 15 percent of annual operating and maintenance expenses.
- 2) Capital Fund Balance - Consisting of accumulated excess revenues that are not included in the operating fund.

- b. Add a new *Connection Fee Fund* as a legal obligation to account for the interest earnings and expenditures of Connection Fees.
 - c. Maintain conservative fiscal policies that include:
 - 1) 1.25x debt coverage.
 - 2) 10 percent reserve fund for bonds.
 - 3) Exclude connection fee revenue from the coverage calculation.
3. Sewer Rates:
- In order to meet future annual debt coverage requirements and financial obligations for O&M, it is recommended that the City increase the annual sewer user rate from \$13.05 to \$19.77 per Equivalent Dwelling Unit (EDU) in FY 2008/09. It is also recommended that the City implement annual increases of between 5.5 and 17 percent in the subsequent 4 years. This projection should be revisited on a periodic basis, as the City updates its operational and capital projections.
4. Connection Fees:
- a. Implement the recommended methodology of calculating connection fees for commercial and industrial customers on an EDU basis and flow and load basis, respectively.
 - b. Increase the Residential Connection Fees from \$2,684 to \$3,472 per EDU. In subsequent years, it is recommended that the Connection Fees be increased based on construction cost inflation.
 - c. Recover commercial connection fees based on flows and loadings assumptions used as the basis for developing the City's wastewater rates. The proposed approach will more accurately account for the potential demand that future customers place on the system than under the current fee calculation.
 - d. Connection fees for industrial users should reflect the actual permitted flow and loadings for the functional allocation parameters:
 - 1) Flow.
 - 2) Biochemical Oxygen Demand.
 - 3) Total Suspended Solids.
 - 4) Nitrogen.
 - 5) Oil and Grease.

The project calculations are presented in Appendix A of this report. A detailed list of projected user rates and connection fees are presented in Appendix B.

2.3 BACKGROUND

The City is responsible for regional wastewater collection, treatment, and disposal. In 1978, the RWQCP began operation as a regional facility. Subsequent projects added capacity and upgraded the existing primary, secondary, tertiary, and solids handling facilities to provide 40 mgd of capacity at the RWQCP on an annual average basis. In the same time period, the RWQCP has been modified to allow the plant to meet more stringent discharge limits.

The City provides service to approximately 160,500 EDUs within the City as well as from Jurupa, Rubidoux, and Edgemont Community Services Districts (CSDs). The average amount of wastewater treated is approximately 33.5 mgd on an annual average basis. Additionally, the City will begin treating wastewater from the community of Highgrove in 2008.

The projected annual average flow at the RWQCP is expected to be 49.4 mgd in FY 2024/25. This flow projection is described in more detail in Volume 2, Chapter 3 - Population and Flow Projections. This amounts to an additional 12 mgd of flow on an annual average basis.

2.4 SCOPE OF WORK

The scope of financial planning for this chapter includes the following:

- A revenue requirement analysis.
- Evaluation of the City's sewer user rates.
- Evaluation of the City's sewer connection fees.

This financial study uses the FY 2007/08 staff-developed operating and maintenance budget as the basis for future O&M expenditures. The financial study includes the development of user rates designed to distribute the cost of operation and improvements of the RWQCP and sewer collection system proportionally to all of the users based on wastewater flow and strength characteristics.

The costs and use of the customers outside the City, known as the Community Services Districts (CSDs); Rubidoux, Edgemont, Jurupa, and Highgrove, were also evaluated. Costs to users outside the City are addressed in the service agreements with each specific community.

2.5 ASSUMPTIONS AND DATA

2.5.1 Flow and Growth Assumptions

According to Volume 2, Chapter 3 - Population and Flow Projections, the population of the City's service area is projected to grow at 0.6 percent per year from 2006, resulting in a projected population of 353,397 by the year 2025. The average flow rate at the treatment plant is projected to increase to 49.4 million gallons a day by 2025. Applying a 90 percent confidence interval for the flow projection, leads to a projected flow of 47.3 mgd on an annual average basis for the low growth scenario and a flow of 52.2 mgd for the high-growth scenario. As is stated on the Volume 2, Chapter 3 - Population and Flow Projections, the Master Plan facilities are sized for a flow of 52.2 mgd. However, the cash flow and timing of the facilities is based on the low-growth scenario of 47.3 mgd for the Capital Improvement Plan, User Rates, and Connection Fees.

Table 2.1 presents the historic population for the City. In addition, the City projects that the population will be 353,397 in the year 2025. A linear increase is applied to the projected population for the years between 2006 and 2025. These values are presented in Table 2.2. Based on the assumption that the future flow per capita will be the same as the historic average of 96.6 gallons per day per capita, the projected flows for Riverside are calculated, as shown in Table 2.2. Table 2.2 also includes flow projections for the CSDs and Highgrove. These values were provided by the City.

Table 2.1 Historical and Projected Population⁽¹⁾ Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside	
Fiscal Years 2000-2001 Through 2006-2007	
Fiscal Year	Historical Population
2000-2001	259,738
2001-2002	262,264
2002-2003	270,944
2003-2004	277,459
2004-2005	281,775
2005-2006	287,321
2006-2007	287,820

Notes:
(1) Source: City of Riverside.

Table 2.2 Projected Population and Average Daily Flows for RRWQCP (mgd) Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
Flow Source	Flow (mgd)				
	2006	2010	2015	2020	2025
Population⁽¹⁾	287,820	301,626	318,883	336,140	353,397
City of Riverside Flows⁽¹⁾	27.4	29.2	30.8	32.5	34.1
Community Service District Flows					
Jurupa	3.5	4.2	5.1	6.0	6.9
Rubidoux	2.1	2.3	2.5	2.8	3.1
Edgemont	0.6	0.6	0.7	0.8	0.9

Table 2.2 Projected Population and Average Daily Flows for RRWQCP (mgd) Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
Flow Source	Flow (mgd)				
	2006	2010	2015	2020	2025
Highgrove	0	1.6	3.0	3.7	4.4
Total City Flows	33.5	37.8	42.2	45.8	49.4
Notes:					
(1) Source: Volume 2, Chapter 3 - Population and Flow Projections.					

2.5.1.1 Equivalent Dwelling Units

The number of customers or connections to a sewer system is often expressed in EDUs. An EDU is a measurement of the demand on sewer and treatment facilities in terms of flow and strength that is equivalent to that produced by a single-family home. Biochemical Oxygen Demand (BOD), Total Suspended Solids (TSS), Nitrogen (Nit), and O/G (Oil and Grease) are the measured wastewater parameters that determine influent strengths. Both residential and commercial monthly user rates, as well as connection fees are based on EDUs.

The number of existing EDUs is calculated by taking the total existing RWQCP influent flow and loading values, and dividing them by the flow and loading values of a single-family home, which are 220 gallons per day for flow, 227.5 mg/l for BOD, 259 mg/l for TSS, 31 mg/l for Nitrogen (as ammonia), and 63 mg/l for O/G. The number of future EDUs is calculated using the same method based on an estimated future additional flow of 12 mgd. Table 2.3 shows the number of existing and future EDUs.

Table 2.3 Existing and Future EDUs Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside	
	EDU
Existing Riverside EDUs	124,545
Existing CSD EDUs	28,182
Future Riverside and CSD EDUs	53,382
Total EDUs by 2025	215,311

2.5.2 Approach to User Rate Analysis

For the purposes of this study, new FY 2008/09 rates were developed based on cost-of-service rate principals in accordance with Proposition 218. The proposed rates allocate costs based on contributed flow, BOD, TSS, Nit, and O/G. In years beginning in FY 2009/10, rates are increased evenly for all customer classes based on the revenue requirement analysis. This approach will be discussed further throughout the report.

Single-family and multi-family residential, and basic commercial users are billed a flat sewer user rate based on Resolution No. 18155. The single-family residential (SFR) sewer user rate is based on typical flow and loadings for an average 3-bedroom home. Non-residential users are billed on square footage and estimated flows and loadings. Based on its sampling program, the City maintains a list of average flow and wastewater strength discharges for each user rate category, which is used to develop the user rates. The average flow and loading data for other customer categories are used to calculate the user rates for these respective categories as well. Large industrial or individual users discharging 25,000 gallons or more per day, known as "Special Billing Users," pay individually calculated user rates, based on measured sewer flows and strengths. These charges are outlined in City of Riverside Resolution No. 18155, Section 1 (b) and Section 2 (b).

The City currently has 48 different residential and commercial user codes. Some areas of the City have sewer lines that must flow to pumping facilities to pump the waste uphill to a gravity feed line. The gravity lines carry the waste downhill to the RWQCP. The pumping process requires additional equipment, maintenance and power. A surcharge is added to the sewer services in these areas.

2.5.3 Connection Fee Categories

A Connection Fee is a one-time charge imposed when a building or structure is newly connected to the City's system, or when an existing structure or category of use is expanded or increased. The current charge is \$2,684 per EDU, calculated based on the flow and sewer loadings for an average 3-bedroom home. Commercial and industrial connection fees are currently charged based on the square feet of space occupied. The current charge is \$700 for the first 3,000 square feet and \$700 for each additional 3,000 square feet thereafter. It is recommended that the City begin charging commercial and industrial customers based on assumed EDUs for commercial categories, and based on flow and load for industries. Adjustments to the charge are delineated in Section 5.0.

2.5.4 Capital Improvement Program

The CIP has been developed to meet anticipated regulatory requirements, increased population, additional treatment requirements, energy, other resource-savings considerations and air quality protection needs. The anticipated projects that are listed in the CIP, Volume 10, Chapter 1 - Capital Costs and Implementation Schedule.

As included in this financial analysis and shown in the appendix of this report, the CIP totals approximately \$683 million between FY 2007/08 and FY 2024/25. Of this total, \$186 million (\$137 million in August 2006 dollars) will be undertaken to provide capacity for projected growth, while \$498 million will be undertaken for replacement/rehabilitation and treatment upgrades. The total CIP expenditures over the next 5 years are projected to total \$346 million; an annual average of \$69 million.

2.5.5 Functional Allocation

Once projected annual expenditures have been determined, it is necessary to allocate these costs to billable constituents. Billable constituents are parameters that can be measured both at the treatment facilities and for each user, and include flow and strength (BOD, TSS, Nit, and O/G). For example, sewer flow is monitored at the treatment plant and can be estimated for an individual user. The process of assigning costs to billable constituents is developed by first allocating the physical system to the billable constituents on a unit cost basis. For example, the headworks is primarily sized based on maximum day flows. Consequently, the headworks is allocated 100 percent to sewer flow. Following the allocation of the physical system, operating and maintenance costs are allocated. O&M costs attributed to a particular unit process, such as the headworks, are assigned directly to the same billable constituent breakdown. An example of these allocations is shown later in this report chapter.

The allocation of capital expenditures by unit process is illustrated in Table 2.4.

Table 2.4 Capital Cost Allocation to Billable Constituents Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside			
Treatment Process	Allocation Percentages (%)		
	Flow	BOD	TSS
Preliminary Treatment	100%		
Primary Clarifiers	80%		20%
Sludge Thickening		100%	
MBR Facility	100%		
Digestion		45%	55%
Pipe and Sewer Lines	100%		

The allocation of O&M expenditures by unit process is illustrated in Table 2.5.

Table 2.5 Operation and Maintenance Cost Allocation to Billable Constituents Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside						
Treatment Process	Allocation Percentages (%)					
	Pumping	Flow	BOD	TSS	Nit	O/G
Administration ⁽¹⁾	3%	52%	25%	15%	3%	2%
Collection System Maintenance	5%	95%				
Treatment		44%	33%	17%	5%	2%
Environmental Compliance ⁽¹⁾	3%	52%	25%	15%	3%	2%
Sewer System Plant Maintenance ⁽¹⁾	3%	52%	25%	15%	3%	2%
Laboratory Services ⁽¹⁾	3%	52%	25%	15%	3%	2%
Debt Service ⁽¹⁾	3%	52%	25%	15%	3%	2%

Table 2.5 Operation and Maintenance Cost Allocation to Billable Constituents Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside						
Treatment Process	Allocation Percentages (%)					
	Pumping	Flow	BOD	TSS	Nit	O/G
Cogeneration and Landfill			45%	50%		5%
Capital Project Service ⁽¹⁾	3%	52%	25%	15%	3%	2%

Notes:
(1) Percentage based on weighted average for all other allocated costs.

2.5.6 Operations and Maintenance Expenditures

The revenue requirement analysis uses the City's FY 2007/08 budgets as the basis for forecasting future revenue needs. Expenditures are assumed to increase commensurate with cost inflation and projected cost increases associated with increases in wastewater flows due to growth and higher treatment standards.

Revenues and expenses are projected for future fiscal years using the following annual escalation factors:

- General Cost Inflation: 3 percent.
- Capital Cost Inflation: 6 percent for the first 5 years, 4 percent thereafter.
- Customer Demand Growth: 0.6 percent.
- Fund Earnings: 4 percent.
- Labor Cost Inflation: 3 percent.
- Insurance Inflation: 5 percent.

2.5.7 Existing Financial Information

The background financial information supplied by the City included: existing debt service and future payments, current capital and operating fund balance, utility tax percentage, operating fund reserve requirement, and other miscellaneous financial information.

2.6 REVENUE REQUIREMENT ANALYSIS

2.6.1 Introduction

The revenue requirement analysis determines the amount of rate revenue needed in a given year to meet a utility's expected financial obligations. At least two separate tests must be met in order for rates to be sufficient:

1. Cash Flow Test:

A utility must generate annual utility revenues adequate to meet general cash needs.

2. Bond Coverage Test:

Annual rate revenues must satisfy debt coverage obligations.

The cash flow test identifies projected cash requirements in each given year. Cash requirements include operations and maintenance expenses, debt service payments, replacement funding, additions to fund balances, and rate funded capital expenditures. These expenses are compared to total annual projected revenues. Revenues that are available to meet this requirement include user rate revenue, interest earnings, non-operating revenues and miscellaneous revenues. Shortfalls are then used to estimate needed rate increases.

The bond coverage test measures the ability of a utility to meet both legal and policy-driven revenue obligations. The City is required to collect sufficient funds through user rates to meet all ongoing operational and maintenance expenses, as well as 1.25 times the annual debt service requirements due in a year.

Revenues must be sufficient to satisfy both tests. If revenues are found to be deficient through one or both of the tests, then the greater deficiency (shortfall) drives the rate increase.

2.6.2 Capital Funding Sources

The City projects \$683 million in future RWQCP treatment improvements and future collection system capital improvements. The City expects to fund these improvements through a combination of sewer revenues, capital reserve funds, and revenue bonds. The City expects to issue approximately \$440 million in revenue bonds over the study period. Operating and maintenance expenses can be funded by sewer revenues and operating reserve funds, but not by revenue bonds or connection fees.

2.6.2.1 Current Revenues

User Rates - User rates can be increased to accumulate reserves to cash fund capital projects. The City established a Capital Fund to finance annual increments of the capital improvement program.

For this analysis, we have used a “rate smoothing” strategy for meeting future rate requirements. Projected rate increases in FY 2009/10 and beyond are designed to both flatten annual rate increases and allow for the accumulation of reserve funds. The accumulation of reserves is minimal, but can help reduce long-term costs to the customers by reducing the City’s debt requirements and help achieve the best possible bond rating.

Connection Fees - are a one-time charge imposed on new development requiring wastewater service or existing users that increase demand on the system. These fees recover an equitable share of growth-related costs. Connection Fees can only be used to fund capital projects, not operating and maintenance expenses.

2.6.2.2 New Debt

The City can issue Revenue Bonds to fund capital-related projects. It is assumed that the City will continue to issue new debt throughout the study period. To issue new debt, the utility is legally required to maintain a 1.25 times coverage ratio on the annual debt service. This means that rates must cover annual cash operating expenses plus 125 percent of the maximum annual debt service payments. This coverage requirement is delineated within The Sewer Refunding Revenue Bonds, Series 1993, dated February 1, 1993. Revenue Bonds can only be used to fund capital projects, not operating and maintenance expenses.

Table 2.6 below describes the City's existing outstanding debt service balance as of July 1, 2007.

Table 2.6 Outstanding Certificates of Participation Debt as of FY 2008/09 Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside		
	Outstanding Debt Principal	Maturity Year
SRF Loan - Headworks Project	\$4,735,503	FY 2018/19
SRF Loan - Cogeneration Project	\$3,833,656	FY 2020/21
Sewer Refunding Revenue Bond	\$21,350,000	FY 2012/13
Pension Obligation Bonds (POB)	\$3,389,137	FY 2024/25
Total Long-Term Debt	\$33,308,296	
<u>Source:</u> Finance Department of The City of Riverside.		

2.6.2.3 Reserve Funds

The City currently maintains two categories for its reserve fund balances. The following table delineates the projected reserve fund balances for FY 2007/08.

Table 2.7 FY 2007/08 Reserve Fund Balances (Millions of Dollars) Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside	
Operating Fund Balance	\$11.5
Capital Fund Balance	\$43.9
Total	\$55.4
<u>Source:</u> FY 2007/08 projected beginning fund balances provided by the City of Riverside. Operating fund is based on minimum cash flow needs. All other fund balances are assumed to be available to fund capital projects.	

- *The Operating Reserve Fund* was established to fund operation, maintenance, and revenue bonds debt service expenses for the first half of the fiscal year.

- *The Capital Reserve Fund* was established to fund annual increments of the capital improvement program, as well as asset replacement and rehabilitation.

The Minimum Operating Fund Reserve Requirement is established as 15 percent of annual operations and maintenance expense while the Maximum Operating Fund Reserve Requirement is not more than 20 percent of annual operations and maintenance expense. Any funds exceeding the maximum operating fund reserve requirement will be transferred to the Capital Fund in the following year.

In addition to these two reserve funds, it is recommended that the City establish one additional fund as follows:

- *The Connection Fee Fund* as a legal obligation to account for the interest earnings and expenditures of Connection Fees. This fund will help the City track Connection Fee revenues and expenditures as required under California Government Code 66000.

2.6.3 Results

The results of the revenue requirements are summarized in Table 2.8. Annual rate increases are shown expressed on a percentage basis.

With the exception of FY 2008/09, rate increases have been levelized (smoothed), to allow for gradual increase, eliminating significant rate spikes. Rate levelization provides two significant benefits. First, increasing rates over a multi-year period can help reduce rate shock to a utility's customers and allow them to better plan for projected increases. Second, by increasing rates over time in anticipation of large capital expenditures, the City will temporarily generate excess cash reserves, which can be used to cash fund a greater portion of the CIP, thus reducing the magnitude and costs of borrowing. Further, bond-rating agencies (Moody's, Fitch ICBA, and Standard and Poor's) have placed increasingly greater weight on good business practices when assigning credit ratings. These business practices include, among other criteria, balancing cash and debt financing, as well as the implementation of proactive rate increases, which demonstrate a municipality's commitment to fiscal prudence, as well as to generate the revenues necessary to meet its stated and required level-of-service and environmental objectives.

2.7 RATE STRUCTURE ANALYSIS

2.7.1 Introduction

User rates are developed to equitably allocate costs to system users to operate, service debt, and perform repairs and replacements for wastewater collection and treatment

Table 2.8 Revenue Requirements Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
	FY2008	FY2009	FY2010	FY2011	FY2012
Revenues	2009	2010	2011	2012	2013
User Charges	\$19,997,152	\$29,608,604	\$34,264,475	\$40,340,494	\$46,477,327
Interest Earnings	185,592	341,355	447,734	852,883	1,263,329
Miscellaneous Revenues	661,468	681,312	701,751	722,804	744,488
Connection Fee Revenues	-	-	-	-	-
Total Revenues	\$20,844,212	\$30,631,271	\$35,413,960	\$41,916,181	\$48,485,144
Expenditures					
<i>Ongoing Operating Expenses</i>					
Operating Expenses	26,261,421	28,053,924	29,751,273	31,377,205	32,997,711
<i>Other Operating Expenses</i>					
Debt Service	7,605,640	8,922,305	14,967,569	20,972,326	25,512,912
Rate Funded Capital	-	-	-	-	-
Replacement Funding	-	-	-	-	-
Total Expenditures	\$33,867,062	\$36,976,229	\$44,718,842	\$52,349,531	\$58,510,624
Revenues to Meet Minimum Operating Fund	-	-	-	-	-
Operating Revenues Surplus (Deficiency) ⁽¹⁾	\$(8,558,490)	\$731,865	\$581,916	\$456,527	\$3,226,616
Bond Coverage Surplus (Deficiency) ⁽¹⁾	\$(10,825,314)	\$(2,641,311)	\$(6,792,374)	\$(6,771,959)	\$(3,048,783)
Maximum (Deficiency)⁽¹⁾	\$(10,825,314)	\$(2,641,311)	\$(6,792,374)	\$(6,771,959)	\$(3,048,783)
Utility Tax Added	\$(703,645)	\$(171,685)	\$(441,504)	\$(440,177)	\$(198,171)
Projected Rate Increase		15.00%	17.00%	14.50%	5.50%
Notes:					
(1) Surplus (deficiency) before rate increase.					

systems. The overall approach begins by developing unit costs for each billable constituent: flow, BOD, TSS, Nit, and O/G. Costs are then allocated to customer classes. The overall procedure used to develop the user rates is as follows:

- Revenue Needs:
Define the annual revenue that must be recovered from user rates and permit users.
- Functional Allocation:
Determine the percentage allocation of O&M and capital costs to the billable constituents: flow, BOD, TSS, Nit, and O/G.
- Unit Costs:
Develop unit costs for each billable constituent by dividing the total cost allocated to that constituent by the total wastewater flow or loadings of that constituent.
- Customer Category Rates:
Assign cost to customer classes based on usage, then develop rates for each customer category.

Community Services Districts revenues are assumed to reduce the City's overall revenue requirements collected through inside City user rates.

Residential and Commercial Customers. The user rates for commercial categories are based on its respective flow and loading strength. The estimated flow and loading levels are based on the City's sampling program.

Industrial Customers. The City charges industrial user rates to customers discharging high-strength or high-volume wastes into the sewer system. Customers subject to industrial sewer service charges are billed directly by the City. The fee charged to each customer is based on the customer's flow, and the concentration of BOD, TSS, Nit, and O/G.

2.7.2 Revenue Needs

The revenue needs are defined as the amount of revenues that must be recovered through user rates and industrial user charges in order to cover annual expenditures less any offsetting revenues. Offsetting revenues and other rate adjustments can include interest earnings, CSD payments, over or under collection of rates, coverage driven increase adjustments, and other non-operating revenues.

Expenditures and offsetting revenues for FY 2008/09 are as follows:

Table 2.9 Expenditures and Off-Setting Revenues Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside	
Expenditures	FY 2008 2009
<i>Ongoing Operating Expenses</i>	
Operating Expenses	\$26,261,421

Table 2.9 Expenditures and Off-Setting Revenues Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside	
Expenditures	FY 2008
	2009
<i>Other Operating Expenses</i>	
Debt Service	\$7,605,640
Rate Funded Capital Improvements	-
Replacement Funding	-
Additions to Fund Balances	-
Utility Taxes	\$703,645
Less Off-Setting Revenues	
Over/Under Collection of Rates	-
Coverage Driven Rate Increase	\$2,266,823
CSD Revenues	\$(6,568,458)
Interest Earnings	\$(354,485)
Misc. Revenue	\$(681,312)
Connection Fees Revenue	-
Total Revenue Needs	\$29,233,276

In FY 2008/09, \$29.2 million must be recovered through user rates to cover the City's annual expenditures.

2.7.3 Functional Allocation

To develop user rates, unit rates per unit of flow, BOD, TSS, Nit, and O/G are applied to standard flow and loading factors developed for most customer categories.

Table 2.10 presents a summary of the allocation percentage basis:

Table 2.10 Allocation Percentage Basis Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside						
Description	Pumping	Flow	BOD	TSS	Nit	O/G
Treatment Expenditures		44%	33%	17%	5%	2%
Collection System Maintenance	5%	95%				
CoGen/Landfill			45%	50%		5%
Non-Assignable Costs	3%	52%	25%	15%	3%	2%

Table 2.11 illustrates how expenditures and offsetting revenues are allocated to flow, BOD, TSS, Nit, and O/G based on the allocation percentage listed above.

Table 2.11 Functional Allocation of Costs Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside							
Expenditures	Functional Allocation						
	Pumping	Flow	BOD	TSS	Nit	O/G	
<i>Ongoing Operating Expenses</i>							
Operating Expenses	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
<i>Other Operating Expenses</i>							
Debt Service	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
Rate Funded Capital	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
Replacement Funding	0%	44%	33%	17%	5%	2%	As Treatment Expenditures
Additions to Fund Balances	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
Utility Taxes	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
Less Off-Setting Revenues							
Over/Under Collection of Rates	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
Coverage Driven Rate Increase	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
CSD Revenues	3%	52%	25%	15%	3%	2%	
Interest Earnings	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
Misc. Revenue	3%	52%	25%	15%	3%	2%	As Non-Assignable Expenditures
Connection Fees Revenue		55%	37%	7%			As Non-Assignable Expenditures
Total Revenue Needs							

The resulting overall percentage allocation is shown in Figure 2.1.

Table 2.12 shows the total cost allocated to each billable constituent using the resulting overall percentage allocation in the pie chart.

Table 2.12 Total Cost Allocation Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside						
Description	Pumping	Flow	BOD	TSS	Nit	O/G
Total Cost Allocation	\$975,913	\$15,272,365	\$7,256,865	\$4,280,449	\$992,969	\$454,714

2.7.4 Customer Category User Rates

Single-family and multi-family residential, and basic commercial users are billed a flat monthly user rate. Non-residential users are billed a user rate per hundred cubic feet of water use per month.

Table 2.13 lists the customer categories that are charged a flat monthly user rate:

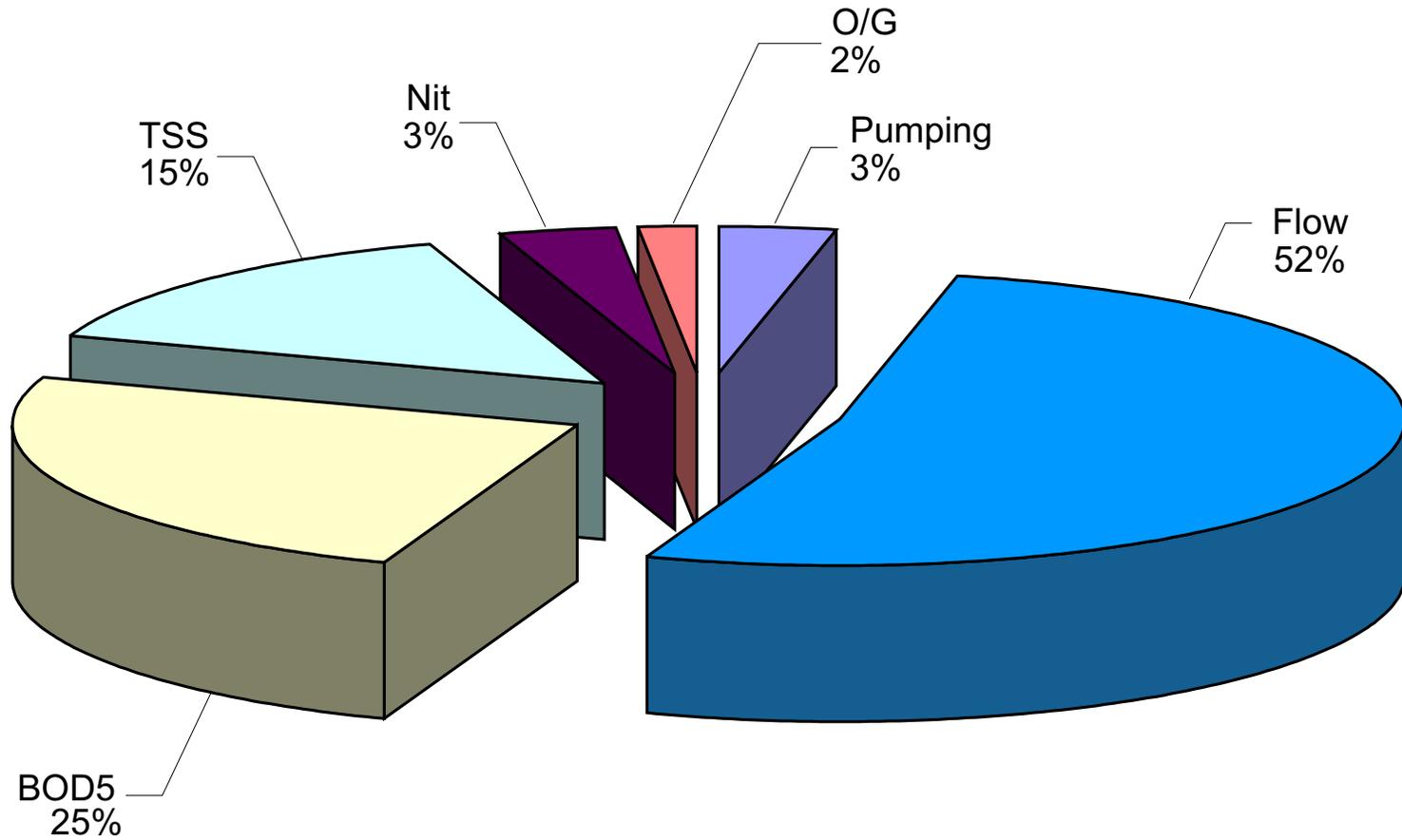
Table 2.13 Customer Categories with a Flat Monthly User Rate Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside
Residential Sewer Rates
Residence on Septic System
Basic Multi-Family Dwelling Unit
Basic Single Family Dwelling Unit
Basic Single Family Dwelling - Pumping
Basic Multi-Family Dwelling Units - Pumping
Commercial Sewer Rates
Basic Commercial
Basic Commercial - Pumping

Table 2.14 lists the customer categories that are charged a rate per unit of CCF:

Table 2.14 Customer Categories with a Rate per Unit CCF Charge Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside
Commercial Rate Structure - Non-Pumping (per CCF)
Department and Retail Stores
Hotels and Motels
Laundromats

**Table 2.14 Customer Categories with a Rate per Unit CCF Charge
Wastewater Collection and Treatment Facilities Integrated Master Plan
City of Riverside**

Laundries
Markets
Mortuaries
Professional Offices
Repair Shops and Service Stations
Restaurants
Other Commercial
Hospitals
Churches and Halls
Schools "B"
Other Commercial "A"
Other Commercial "B"
Commercial Rate Structure - Pumping (per CCF)
Department and Retail Stores
Hotels and Motels
Laundromats
Laundries
Markets
Mortuaries
Professional Offices
Repair Shops and Service Stations
Restaurants
Other Commercial
Hospitals
Churches and Halls
Schools "B"
Other Commercial "A"
Other Commercial "B"



BILLABLE CONSTITUENT COST ALLOCATIONS

FIGURE 2.1

2.7.5 Unit Cost Calculation

2.7.5.1 Residential and Commercial User Flat Monthly Rate Calculation

Residential and commercial user rates are calculated based on flow and strength (BOD, TSS, Nit, O/G) assumptions developed through the City's sampling program. To develop user rates, unit rates per unit of flow, BOD, TSS, Nit, and O/G are applied to the flow and loading assumptions.

1. EDU Defined Equivalents Calculation.

The number of existing users was determined using flow and loading data. The number of EDUs was determined by taking the total flow and loading data and dividing by the Single-Family Residential average flow and loading data. The projected number of customers served in the City of Riverside for the FY 2008/09, identified in EDUs, is 126,145.

The number of EDUs from the CSDs was also determined using the same method. The projected number of customers in the CSDs for the FY 2008/09, identified in EDUs, is 32,727. The total number of EDUs from the City and the CSDs is 158,873.

Table 2.15 presents the per-EDU flow and load information.

Table 2.15 Average Flow and Load Information per EDU Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
Description	Flow (gpd)	BOD (mg/l)	TSS (mg/l)	Nit (mg/l)	O/G (mg/l)
City of Riverside	220	227.5	259	31	63
<u>Source:</u> August 2001 Revenue Plan Report.					

2. Total Annual Flow and Loading.

Based on the annual flows and loadings from the City of Riverside, the totals are as follows:

Table 2.16 Total Annual Flow and Loads Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
Description	Flow (CCF)	BOD Load (lbs)	TSS Load (lbs)	Nit Load (lbs)	O/G Load (lbs)
Customer Information	12,640,077	19,606,504	18,902,948	2,381,362	5,867,960
Total Annual Flow and Loads					

3. Unit Cost Calculation.

The unit costs were calculated by taking the cost allocations for flow, BOD, TSS, Nit, and O/G and dividing them by the total annual flow and loads. Table 2.17 presents the unit cost per flow, BOD, TSS, Nit, and O/G.

Table 2.17 Unit Cost Calculation Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside						
	Pumping	Flow	BOD	TSS	Nit	O/G
Cost Allocation	\$975,913	\$15,272,365	\$7,256,865	\$4,280,449	\$992,969	\$454,714
÷	Total Flow (CCF)	Total Flow (CCF)	Total BOD (lbs)	Total TSS (lbs)	Total Nit (lbs)	Total O/G (lbs)
Total Annual Flow and Loads	2,855,724	12,640,077	19,606,504	18,902,948	2,381,362	5,867,960
=	\$/CCF	\$/CCF	\$/lbs BOD	\$/lbs TSS	\$/lbs Nit	\$/lbs O/G
Unit Costs	\$0.34	\$1.21	\$0.37	\$0.23	\$0.42	\$0.08

Lower elevation areas within the City require lift stations to pump sewage up to the grade of the treatment plant. To account for this additional cost, some customers are charged a pumping rate. To calculate the additional pumping charge, the total operating and maintenance cost related to pumping was divided among the lower elevation customers. This rate is then added to the rate per unit of regular flow to get the unit cost for customers who require pumping services.

Table 2.18 shows the unit costs for non-pumping and pumping customer categories:

Table 2.18 Unit Costs for Non-Pumping and Pumping Customer Categories Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
	Flow	BOD	TSS	Nit	O/G
Unit Costs for Non-Pumping Customer Categories	\$1.21	\$0.37	\$0.23	\$0.42	\$0.08
Unit Costs for Pumping Customer Categories	\$1.55	\$0.37	\$0.23	\$0.42	\$0.08

4. Example of Flat Monthly User Rate Calculation.

Single-Family Residential Customer (Non-Pumping)

The first step in calculating the monthly user rates is to calculate the monthly units for each flow, BOD, TSS, Nit, and O/G. This is obtained by taking the total monthly flow in hundred cubic feet and loading in pounds from the single-family residential category and dividing it by the total number of single-family residential accounts.

Table 2.19 shows the resulting monthly units of flow, BOD, TSS, Nit, and O/G for the single-family residential (non-pumping) category:

Table 2.19 Monthly Charge per Single-Family Residential Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
	Flow (ccf)	BOD (lbs)	TSS (lbs)	Nit (lbs)	O/G (lbs)
Monthly SFR Units of Flows and Loads	8.95	12.70	14.45	1.72	3.52

The monthly charge per category is then calculated by multiplying the monthly units of flow, BOD, TSS, Nit, and O/G from Table 2.19 with its respective unit costs from Table 2.18. The resulting monthly charge for the single-family residential (non-pumping) category is presented in Table 2.20.

Table 2.20 Monthly Charge per Single-Family Residential Customer (Non-Pumping) Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
	Flow	BOD	TSS	Nit	O/G
Equivalent Dwelling Unit	CCF/Month	BOD (lbs)	TSS (lbs)	Nit (lbs)	O/G (lbs)
Monthly SFR Units of Flows and Loads	8.95	12.70	14.45	1.72	3.52
X	\$/CCF	\$/lbs	\$/lbs	\$/lbs	\$/lbs
Unit Costs for Non-Pumping Customer Categories	\$1.21	\$0.37	\$0.23	\$0.42	\$0.08
=					
Monthly Rate per SFR	\$10.81	\$4.70	\$3.27	\$0.72	\$0.27
Total Monthly Rate \$19.77					

The monthly flat rate for a single-family residential customer (non-pumping) is \$19.77.

Basic Commercial Customer (pumping)

The same procedure is repeated for the Basic Commercial Customer. Table 2.21 shows the monthly units for that category, and the resulting flat monthly charge.

Table 2.21 Monthly Rate per Basic Commercial Customer (Pumping) Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
Basic Commercial Customer (Pumping)	Flow	BOD	TSS	Nit	O/G
	CCF/Month	BOD (lbs)	TSS (lbs)	Nit (lbs)	O/G (lbs)
Monthly Units of Flows and Loads	8.95	12.70	14.45	1.40	4.74

Table 2.21 Monthly Rate per Basic Commercial Customer (Pumping) Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
Basic Commercial Customer (Pumping)	Flow	BOD	TSS	Nit	O/G
X	\$/CCF	\$/lbsBOD	\$/lbsTSS	\$/lbsNit	\$/lbsO/G
Unit Costs for Pumping Customer Categories	\$1.55	\$0.37	\$0.23	\$0.42	\$0.08
=					
Monthly Rate per Basic Commercial Customer	\$13.87	\$4.70	\$3.27	\$0.58	\$0.37
Total Monthly Rate \$22.79					

The monthly flat rate for a basic commercial customer is \$22.79.

2.7.5.2 Non-Residential User Rate Per Unit Calculation

The SFR user rate is based on typical flow and loadings for an average 3-bedroom home. Other user categories have their own typical flow and loading assumptions on a per 1,000 square foot basis. The rate calculation for non-residential customers is similar to residential rate calculations. The calculation is shown below in Table 2.22 for a Department and Retail Store.

The first step in calculating the rate per unit is to calibrate the flow and loadings such that the resulting quantities are based on one unit of flow in hundred cubic feet (CCF) or 748 gallons. For example, if the BOD concentration of a Department and Retail Store is 150 mg/L and the flow assumption is 748 gallons, the conversion will result in an average amount of 0.94 pounds of BOD in this customer category per unit flow. The same conversion applies to TSS, Nit, and O/G. These pounds per flow will then be multiplied by the unit costs to obtain the rate per unit flow.

1. Example of a rate per unit CCF calculation for a Department and Retail Store (non-pumping).

Table 2.22 Rate per Unit Flow for a Department and Retail Store (Non-Pumping) Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
Department and Retail Stores (Non-Pumping)	Flow	BOD	TSS	Nit	O/G
Billing unit (CCF) and load (mg/L)	1	150	140	25	85
=	CCF/Month	BOD (lbs)	TSS (lbs)	Nit (lbs)	O/G (lbs)
Quantity per unit CCF	748	0.94	0.87	0.16	0.53
X	\$/CCF	\$/lbsBOD	\$/lbsTSS	\$/lbsNit	\$/lbsO/G

Table 2.22 Rate per Unit Flow for a Department and Retail Store (Non-Pumping) Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
Department and Retail Stores (Non-Pumping)	Flow	BOD	TSS	Nit	O/G
Unit Costs for Non-Pumping Customer Categories	\$1.21	\$0.37	\$0.23	\$0.42	\$0.08
=					
Rate per Unit CCF	\$1.21	\$0.35	\$0.20	\$0.07	\$0.04
Total Rate per Unit CCF \$1.86					

The monthly unit rate shown in Table 2.22 is calculated based on the return flows to the sewer system. These return factors were developed through a sampling program conducted by the City. The rate, as shown above, is based on returned sewage. However, the City collects commercial wastewater rates based on actual water usage. Consequently, the unit rate is adjusted to account for water usage as follows:

Returned Sewer Rate X Total Returned Sewage/Total Water Consumption.

\$1.86 per CCF sewer flow X 110,578 CCF sewer flow/145,498 CCF water consumption = \$1.41 per CCF water consumption.

The rate per unit CCF of water consumption for a Department and Retail Store customer is \$1.41.

2. Example of a rate per unit CCF calculation for an industrial customer.

The City's industrial users, also known as special billing customers, are charged individually based on the measured quantity of each of the billable constituents. The calculation of the total charge is based on the user's flows and loads. Aside from flow, TSS, Nit, and O/G, The City bills its industrial customers based on its Chemical Oxygen Demand (COD), instead of BOD. Table 2.23 presents the unit costs that are recommended.

Table 2.23 Proposed Industrial User Rates Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside					
	\$/CCF	\$/lb C.O.D	\$/lb TSS	\$/lb Nit	\$/lb O/G
Unit Costs	\$1.21	\$0.19	\$0.23	\$0.42	\$0.08

2.7.6 Proposed User Rates

It is recommended that the City adopt a sewer user rate of \$19.77 per EDU per year for FY 2008/09, based on the total revenue requirement need. In subsequent years, we recommend that the City increase sewer user rates between 5.5 percent and 17 percent

annually over the following 5 years, as illustrated in Table 2.24. The table also shows what the rate per EDU would have been if it had been increased at a rate of 3 percent per year since the last increase in 1992. Three percent per year is the approximate annual increase in the Engineering News-Record Construction Cost Index between 1993 and 2007. The proposed rates are higher than the 3 percent increase. However, if the City had implemented annual rate increases of 3 percent since 1992, the proposed rates would not have been as high due to the available cash reserves that would have been generated. The proposed rates are based on the minimum necessary annual increases. These rates do not include a buffer if revenue projections do not match estimates. However, these rates are still very low in comparison to most of the other cities/agencies in the Inland Empire area. A table showing the rate comparison to other cities/agencies is included in Appendix C.

Fiscal Year	Proposed Monthly Single-Family Residence Rate	Proposed % Increase	3% Increase from 1992
Existing	\$13.05		\$20.33
2007-08	\$13.05		\$20.94
2008-09	\$19.77	51.5	\$21.57
2009-10	\$22.74	15.0	\$22.22
2010-11	\$26.60	17.0	\$22.88
2011-12	\$30.46	14.5	\$23.57
2012-13	\$32.11	5.4	\$24.28
2013-14	\$32.11	0.0	\$25.01
2014-15	\$32.34	0.7	\$25.76
2015-16	\$33.08	2.3	\$26.53
2016-17	\$33.81	2.2	\$27.32
2017-18	\$34.46	1.9	\$28.14
2018-19	\$34.93	1.4	\$28.99
2019-20	\$35.38	1.3	\$29.86
2020-21	\$35.95	1.6	\$30.75
2021-22	\$36.88	2.6	\$31.68
2022-23	\$37.89	2.7	\$32.63
2023-24	\$38.53	1.7	\$33.60
2024-25	\$39.30	2.0	\$34.61

2.8 CONNECTION FEES ANALYSIS

2.8.1 Introduction

Connection Fees are one-time fees paid at the time property is developed and connected to the Sewer System. The fees are levied to pay a portion of the City's capital costs and for access to capacity in the Sewer System. Currently, the City has Connection Fees of \$2,684 per residential unit (3-bedroom) and \$700 for the first 3,000 square feet and \$700 for each additional 3,000 square feet, for commercial and industrial users. Under the current industrial user ordinance, additional connection fees, referred to as Pollutant Exceedance Fees, can be imposed on industrial users who place larger than average demands on the Sewer System. Connection Fees are reviewed annually to reflect the changes in the value of the Sewer System to which a new customer is connecting.

Connection fees are designed to recover capital costs of providing capacity for new users. They may fund future capacity expansion projects. The underlying premise is to charge each new user the estimated reasonable cost of providing capital facilities necessary to provide sewer service (i.e., require growth to pay for growth). Absent such charges, existing customers would be required to bear the burden of all capital costs, including capacity-related costs, through user rates. Consequently, new customers would receive the benefit of sewer availability, without themselves paying for that capacity.

Similar to the City's sewer user rates, the connection fee is equal to the capital costs required to support the sewer flows and loadings estimated for an average 3-bedroom single-family residence, or per EDU.

Pursuant to the agreements with the CSDs, the CSDs are either required to directly fund a portion of the capital costs to construct the RWQCP or to pay connection fees. The CSDs are required to pay for the construction costs of certain sewer collection, transmission, treatment, and disposal facilities to be used by the CSDs and are obligated to make certain payments to the City for certain services arising from the Sewer System (including any standby or availability charges).

2.8.2 Methodology

The connection fees, as calculated for this study, evaluate future expansion related capital expenditures only. These costs will be incurred to provide available capacity for new system users. As expressed in the formula below, the connection fee is calculated by dividing the future expansion CIP costs by the total number of future connections expressed in EDUs.

$$\text{Connection Fees per EDU} = \frac{\text{Expansion Capital Costs}}{\text{Future Users (EDUs)}}$$

2.8.2.1 Approach and Assumptions

The following assumptions were used in calculating the connection fee alternatives:

- **Future Facilities:**

The cost of future expansion facilities is projected to total \$186 million (\$137 million in August 2006 dollars) through FY 2024/25. Collection system improvements are assumed to be the responsibility of the inside City users only, excluding any CSD contributions. Treatment improvements are assumed to benefit all future users, including future inside City and CSD customers. The CIP used within this analysis represents the City’s projected expenditures at this point in time.

- **Flow and Load Basis:**

All connection fee calculation alternatives included in this report are based upon an EDU flow of 220 gpd. Strength characteristics are assumed to equal to 227.5 mg/l BOD, 259 mg/l TSS, 31mg/l Nit, and 63 mg/l O/G, commensurate with single-family residential strength assumptions.

- **Available Remaining EDUs:**

The RWQCP is projected to produce an additional capacity of 12 mgd with the City’s CIP. This extra capacity will serve 56,375 new EDUs that are projected to connect through the planning period. 21,364 EDUs will benefit from the collection system improvements.

2.8.2.2 Connection Fees Calculation

Table 2.25 presents the expansion costs divided by the projected number of new EDUs to obtain the connection fee per EDU.

Table 2.25 Connection Fee Calculation Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside		
	Total Treatment Costs	Total Collection Costs
Expansion Cost	\$101,271,619	\$35,802,281
÷		
New EDUs	56,375	21,364
=		
Connection Fee per EDU	\$1,796	\$1,676

The total collection fee charge to inside City new development will total \$3,472, with \$1,796 allocated for treatment and \$1,676 allocated for collection.

2.8.2.3 Commercial Connection Fee Calculation

Currently, the City charges commercial and industrial customers \$700 for the first 3,000 square feet and \$700 for each additional 3,000 square feet. However, the City does not track the floor space of the different commercial property categories. It is recommended that a new and more equitable methodology to calculate commercial and industrial connection fees be applied, based on anticipated sewer flow and loading strength.

Under the new methodology, the number of EDUs per basic commercial unit was calculated according to the following formula:

$$\frac{\% \text{ of Allocation to Flow} \times \text{Total Flow in Category}}{\text{Number of Accounts in Category} \times \text{Flow per EDU}} +$$

$$\frac{\% \text{ of Allocation to BOD} \times \text{Total Flow in Category} \times \text{BOD Concentration in Category}}{\text{Number of Accounts in Category} \times \text{Flow per EDU} \times \text{BOD Concentration per EDU}} +$$

$$\frac{\% \text{ of Allocation to TSS} \times \text{Total Flow in Category} \times \text{TSS Concentration in Category}}{\text{Number of Accounts in Category} \times \text{Flow per EDU} \times \text{TSS Concentration per EDU}} =$$

Number of EDUs per Basic Commercial Unit.

Once the EDU basis for each commercial category is calculated, it is multiplied by the single-family residential connection fee of \$3,472 to obtain the connection fee for that category.

The connection fee for a basic Department and Retail Store (non-pumping):

$$2.4 \text{ EDUs} \times \$3,472 = \$8,472$$

Table 2.26 provides the EDU basis and resulting connection fees for commercial customers. The connection fees presented are based on an average assumption. An actual fee should be calculated for each connection fee applicant based on the expected flow and loadings to be contributed.

Table 2.26 Commercial Customers Connection Fees Wastewater Collection and Treatment Facilities Integrated Master Plan City of Riverside			
User Rate Categories	EDU Basis	Proposed Fees	
		FY2007/08	Existing Fees
Commercial Sewer Rates			
Basic Commercial (Flat Rate)	1.0	\$3,472	N/A
Basic Commercial - Pumping (Flat Rate)	1.0	\$3,472	N/A
Commercial Rate Structure			
Department and Retail Stores	2.4	\$8,472	\$9,333

**Table 2.26 Commercial Customers Connection Fees
Wastewater Collection and Treatment Facilities Integrated Master Plan
City of Riverside**

User Rate Categories	EDU Basis	Proposed Fees	
		FY2007/08	Existing Fees
Hotels and Motels	45.4	\$157,693	\$40,920
Laundromats	10.3	\$35,726	N/A
Laundries	23.5	\$81,492	N/A
Markets	11.6	\$40,256	\$4,667
Mortuaries	9.5	\$32,853	\$3,639
Professional Offices	3.0	\$10,552	\$7,000
Repair Shops and Service Stations	3.4	\$11,675	\$700
Restaurants	12.5	\$43,300	\$1,167
Other Commercial	5.0	\$17,258	\$4,305
Hospitals	41.2	\$142,988	\$9,333
Churches and Halls	4.2	\$14,600	\$2,333
Schools "B"	10.3	\$35,846	N/A
Other Commercial "A"	13.0	\$45,267	\$2,971
Other Commercial "B"	3.1	\$10,721	N/A
Commercial Rate Structure - Pumping			
Department and Retail Stores	3.7	\$12,898	
Hotels and Motels	17.4	\$60,285	\$9,333
Laundromats	13.3	\$46,261	\$40,920
Laundries	0.8	\$2,931	N/A
Markets	20.4	\$70,967	N/A
Mortuaries	1.9	\$6,602	\$4,667
Professional Offices	14.3	\$49,670	\$3,639
Repair Shops and Service Stations	3.9	\$13,534	\$7,000
Restaurants	23.2	\$80,566	\$700
Other Commercial	4.3	\$14,793	\$1,167
Hospitals	19.5	\$67,824	\$4,305
Churches and Halls	3.7	\$12,828	\$9,333
Schools "B"	3.4	\$11,969	\$2,333
Other Commercial "A"	14.9	\$51,890	N/A
Other Commercial "B"	2.5	\$8,699	\$2,971

2.8.3 Industrial Connection Fee

The same formula that is used to calculate the connection fee for commercial units should be used for Industrial Users. The formula is as follows:

$$\frac{\% \text{ of Allocation to Flow} \times \text{Total Flow}}{\text{Flow per EDU}} +$$

$$\frac{\% \text{ of Allocation to BOD} \times \text{Total Flow} \times \text{BOD Concentration}}{\text{Flow per EDU} \times \text{BOD Concentration per EDU}} +$$

$$\frac{\% \text{ of Allocation to TSS} \times \text{Total Flow} \times \text{TSS Concentration}}{\text{Flow per EDU} \times \text{TSS Concentration per EDU}} =$$

Number of EDUs per Industry.

The current percent of allocation to flow, BOD, and TSS are 55 percent, 37 percent, and 7 percent, respectively. Applying these values to the formulas calculates the number of EDUs per industry, which can then be multiplied times the single-family residential connection fee of \$3,472. This calculation should be performed separately for each industry.

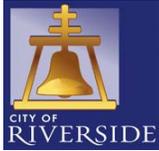
2.8.4 Proposed Connection Fee

It is recommended that the City adopt the residential connection fees and commercial-industrial connection fees as presented above.

This analysis assumes that the connection fees will be escalated each year to reflect the current value of the facilities or the current cost of capital projects. The City can apply an annual cost escalator based on such commonly accepted price indicators as the Engineering News Record Construction Cost Index for Los Angeles, or the Consumer Price Index (CPI).

It should be noted that the proposed connection fees are low in comparison to most of the other cities/agencies in the Inland Empire area. A table showing the fee comparison to other cities/agencies is included in Appendix C.

PROJECT CALCULATIONS



City of Riverside

WASTEWATER FINANCIAL ANALYSIS

ASSUMPTIONS

ASSUMPTIONS

Beginning Year of Study	2008
Rate Calculations FYE	2009
Collection System Projects	15%
Debt Service Coverage Requirement - Senior Debt	1.25
Reserve Account	0.50 of Maximum Annual Debt Service
Minimum Operating Fund Reserve	15.0% of Annual Operating Costs
Maximum Operating Fund Reserve	20.0% of Annual Operating Costs
Utility Tax	6.5% based on revenue (there is no utility tax on wholesale users)
Current FY2006/07 Riverside Customers	127,290 Number of accounts
Escalated FY2007/2008 Riverside Customers	129,862 Number of accounts

Community Service Districts

Edgemont Customers	6,600	Population
Rubidoux Customers	26,000	Population
Jurupa Customers	72,000	Population

Total Customers in the Financial Study FY2007/08

Existing Riverside Sewer Connection Fees per SFR Commercial and Industrial Customers	\$2,684	
(1)	\$700	for the first 3000 square feet of building space
(2)	\$700	for each additional square feet
(3)	\$38.50	per foot of frontage for use of existing pipelines, if applicable

Annual Connection Fee Escalation

Yes No

Annual Cost Inflation Added

ECONOMIC ESCALATORS

	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015
1 General Cost Inflation	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
2 Capital Cost Inflation	6.0%	6.0%	6.0%	6.0%	6.0%	4.0%	4.0%	4.0%
3 Customer Growth	2.0%	2.0%	2.0%	2.0%	1.9%	1.9%	1.8%	1.5%
4 Fund Earnings	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
5 Labor Cost Inflation	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
6 One Time Exp/Rev	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
7 Cust. Growth + Gen. Inflation	5.0%	5.0%	5.0%	5.0%	4.9%	4.9%	4.8%	4.5%
8 No Annual Increases	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9 Insurance Inflation	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

CONNECTION FEES

	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015
Riverside Connection Fees	\$ 3,472	\$ 3,681	\$ 3,901	\$ 4,135	\$ 4,384	\$ 4,559	\$ 4,741	\$ 4,931
Existing Accounts	127,290	129,851	132,412	135,049	137,685	140,322	142,959	145,596
Added Accounts	2,561	2,561	2,637	2,637	2,637	2,637	2,637	2,182
Total Accounts	129,851	132,412	135,049	137,685	140,322	142,959	145,596	147,778

Outside City Connection Fees

	\$ 1,796	\$ 1,904	\$ 2,018	\$ 2,140	\$ 2,268	\$ 2,359	\$ 2,453	\$ 2,551
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New EDUs based on FY06/07⁽¹⁾

	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015
- Riverside	124,545	800	800	800	800	800	800	800
- Jurupa CSD	15,909	636	636	818	818	818	818	818
- Rubidoux CSD	9,545	182	182	182	182	182	182	273
- Edgemont CSD	2,727	-	91	91	91	91	91	91
- Highgrove	-	1,455	1,455	1,273	1,273	1,273	1,273	636
	152,727	3,073	3,073	3,164	3,164	3,164	3,164	2,618

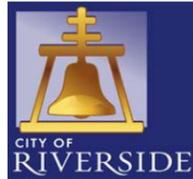
⁽¹⁾ Conservative basis (based on last year's new connections) vs. 1.5% growth

Percentage Growth

- Riverside	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
- Jurupa CSD	4.0%	3.8%	4.8%	4.5%	4.3%	4.2%	4.0%	3.8%
- Rubidoux CSD	1.9%	1.9%	1.8%	1.8%	1.8%	1.7%	1.7%	2.5%
- Edgemont CSD	0.0%	0.0%	3.3%	3.2%	3.1%	3.0%	2.9%	2.9%
- Highgrove		100.0%	43.8%	30.4%	23.3%	18.9%	15.9%	6.9%

Composite

	2.0%	2.0%	2.0%	2.0%	1.9%	1.9%	1.8%	1.5%
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City of Riverside

WASTEWATER FINANCIAL ANALYSIS Revenues and O&M Expenditures

REVENUES

Operating Revenues

		Actuals FY 2005 2006	Actuals FY 2006 2007	Original Budget FY 2007 2008	Revised Budget FY 2007 2008	Forecast FY 2008 2009	Forecast FY 2009 2010	Forecast FY 2010 2011	Forecast FY 2011 2012	Forecast FY 2012 2013	Forecast FY 2013 2014
340351	Grading Plan Review Fees	\$ 9,270	\$ 11,275		\$ 11,613	\$ 11,962	\$ 12,320	\$ 12,690	\$ 13,071	\$ 13,463	\$ 13,867
348020	Sewer Unit of Benefit Fee	134,070	80,698		83,119	85,613	88,181	90,826	93,551	96,358	99,248
348110	Commercial	[Riverside Growth]	3,707,655	3,934,637	3,959,911	3,985,184	5,900,627	6,828,484	8,039,360	9,262,354	9,826,267
348130	Residential Sewage	[Riverside Growth]	9,779,748	9,835,141	9,898,316	9,961,490	14,749,391	17,068,692	20,095,433	23,152,469	24,562,043
348253	Commercial Sewer Spec Billing	[Riverside Growth]	945,331	977,261	983,538	989,816	1,465,562	1,696,017	1,996,767	2,300,527	2,440,588
348253	Residential Pumping	[Riverside Growth]	4,046,863	4,091,840	4,118,123	4,144,407	6,136,379	7,101,307	8,360,561	9,632,419	10,218,862
348401	Commercial Pumping	[Riverside Growth]	860,578	904,634	910,445	916,256	1,356,646	1,569,974	1,848,373	2,129,559	2,259,211
348403	Recycled Water	General Cost Inflation	14,022	22,760	23,443	24,146	24,870	25,617	26,385	27,177	27,992
348410	Waste Disposal Fees	General Cost Inflation	240,789	478,274	492,622	507,401	522,623	538,302	554,451	571,084	588,217
348510	Industrial Waste Permits	General Cost Inflation	28,821	21,875	22,531	23,207	23,903	24,621	25,359	26,120	26,903
348550	Enforcement Notice of Violation	General Cost Inflation	4,224	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230
348553	Enforcement Cease & Desist Ord	General Cost Inflation	-	-	-	-	-	-	-	-	-
348558	Enforcement - Inspection Fees	General Cost Inflation	-	-	-	-	-	-	-	-	-
349012	Misc Receipts-Other Charges	General Cost Inflation	1,083	-	-	-	-	-	-	-	-
371100	Interest From Investments	[CALCULATED]	213,211	150,500	402,500	185,592	341,355	447,734	852,883	1,263,329	1,490,139
371110	GASB31 Adjustment	General Cost Inflation	51,393	-	-	-	-	-	-	-	-
371200	Interest From Loans	General Cost Inflation	-	-	-	-	-	-	-	-	-
371300	All Other Interest Income	General Cost Inflation	608,945	-	-	-	-	-	-	-	-
374000	Refunds and Reimbursements	General Cost Inflation	32	1,272	1,310	1,349	1,390	1,432	1,475	1,519	1,564
374200	Miscellaneous Receipts	General Cost Inflation	2,128	2,262	2,330	2,400	2,472	2,546	2,622	2,701	2,782
374800	Bad Debt Recovery	General Cost Inflation	4,500	50	52	53	55	56	58	60	61
380020	Sale of Equipment	General Cost Inflation	-	-	-	-	-	-	-	-	-
380030		General Cost Inflation	-	4,031	4,152	4,276	4,405	4,537	4,673	4,813	4,958
380100	Damage Claim Recoveries	General Cost Inflation	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-
Total Operating Revenues		\$ 20,652,664	\$ 20,517,510	\$ -	\$ 20,915,035	\$ 20,844,212	\$ 30,631,271	\$ 35,413,960	\$ 41,916,181	\$ 48,485,144	\$ 51,563,933

CSD Operating Revenues

		FY 2005 2006	FY 2006 2007	FY 2007 2008	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
348135	Highgrove Residential Sewage				226,909	453,818	959,829	1,439,744	2,077,550	2,828,838	3,457,123
348160	Yucaipa Community Service	Customer Growth	50,026	64,041	65,329	66,618	99,967	117,207	139,758	163,030	175,063
348170	Rubidoux Community Service	[Rubidoux Growth]	565,705	1,238,070	1,261,652	1,285,235	1,925,676	2,254,428	2,684,366	3,127,053	3,353,402
348180	Jurupa Community Service	[Jurupa Growth]	1,110,008	2,167,512	2,254,212	2,340,913	3,608,219	4,338,063	5,296,209	6,316,833	6,926,632
348190	Edgemont Community Service	[Edgemont Growth]	153,713	317,776	317,776	317,776	483,132	573,524	691,993	816,342	886,035
0000	[Other]	Customer Growth	-	-	-	-	-	-	-	-	-
0000	[Other]	Customer Growth	-	-	-	-	-	-	-	-	-
0000	[Other]	Customer Growth	-	-	-	-	-	-	-	-	-
0000	[Other]	Customer Growth	-	-	-	-	-	-	-	-	-
Total CSD Operating Revenues		\$ 1,879,452	\$ 3,787,399	\$ -	\$ 4,125,879	\$ 4,464,360	\$ 7,076,823	\$ 8,722,967	\$ 10,889,877	\$ 13,252,096	\$ 14,798,255

Connection Fee Revenues

		FY 2005 2006	FY 2006 2007	FY 2007 2008	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
348010	Sewer Connection Fees	[CALCULATED]	\$ 3,923,404	\$ 1,982,770	\$ 2,777,789	\$ 2,944,457	\$ 3,121,124	\$ 3,308,392	\$ 3,506,895	\$ 3,647,171	\$ 3,793,058
348015	Highgrove Sewer Connection Fees	[CALCULATED]	\$ -	\$ 2,949,880	\$ 2,949,880	\$ 2,949,880	\$ 2,949,880	\$ 2,949,880	\$ 2,886,412	\$ 3,001,868	\$ 3,121,943
348031	Rubidoux CSD Improvement Fees	One Time Exp/Rev	-	-	-	-	-	-	-	-	-
348032	Jurupa CSD Improvement Fees	Capital Cost Inflation	-	-	-	-	-	1,750,519	1,855,550	1,929,772	2,006,963

348033	Edgemont CSD Improvement Fees	One Time Exp/Rev
0002	[Other]	General Cost Inflation
0001	[Other]	General Cost Inflation
0000	[Other]	General Cost Inflation
0000	[Other]	General Cost Inflation

Total Connection Fee Revenues

	\$	3,923,404	\$	4,932,650	\$	-	\$	5,727,669	\$	5,894,337	\$	6,071,004	\$	8,008,791	\$	8,248,857	\$	8,578,812	\$	8,921,964
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EXPENDITURES

Public Works / Public Works-Sewer Sys-Admin

		FY 2005 2006	FY 2006 2007	FY 2007 2008	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
411100	Salaries-Regular	\$ 702,390	\$ 751,961	\$ 1,339,837	\$ 985,433	\$ 1,014,996	\$ 1,045,446	\$ 1,076,809	\$ 1,109,113	\$ 1,142,387	\$ 1,176,658
411110	Salaries-Temp & Part Time	3,638	372	-	-	-	-	-	-	-	-
411130	Compensatory Time	3,246	7,600	-	-	-	-	-	-	-	-
411210	Vacation	47,695	57,350	-	-	-	-	-	-	-	-
411220	Holidays & Special Days Off	32,124	40,556	-	-	-	-	-	-	-	-
411240	Sick Leave	15,443	18,703	-	-	-	-	-	-	-	-
411245	Family Illness Sick Leave	11,165	6,383	-	-	-	-	-	-	-	-
411250	Industrial Accident	1,199	936	-	-	-	-	-	-	-	-
411260	Bereavement Leave	6,508	5,591	-	-	-	-	-	-	-	-
411280	Jury Duty	1,564	5,580	-	-	-	-	-	-	-	-
411292	Administrative Leave	135	2,305	-	-	-	-	-	-	-	-
411310	Night Shift Premium	25	19	-	-	-	-	-	-	-	-
411410	Vacation Payoffs	2,365	3,636	-	-	-	-	-	-	-	-
411430	Compensatory Time Payoff	121	-	-	-	-	-	-	-	-	-
411510	Accrued Payroll	4,037	(4,404)	-	-	-	-	-	-	-	-
411521	Accrued Sick Leave Yr End Only	127,638	-	-	-	-	-	-	-	-	-
411522	Accrued Vacation Year-End Only	32,031	-	-	-	-	-	-	-	-	-
411530	Accrued Comp. Time Earned	3,100	-	-	-	-	-	-	-	-	-
412210	Workers Compensation Ins	23,886	17,808	49,457	36,375	38,194	40,103	42,109	44,214	46,425	48,746
412220	Health Insurance	84,876	106,332	165,402	121,651	127,734	134,120	140,826	147,868	155,261	163,024
412221	Retiree Health Insurance	470	748	-	-	-	-	-	-	-	-
412222	Dental Insurance	4,612	6,074	9,056	6,661	6,994	7,343	7,710	8,096	8,501	8,926
412230	Life Insurance	3,905	4,318	3,820	2,810	2,950	3,098	3,252	3,415	3,586	3,765
412240	Unemployment Insurance	498	450	660	485	510	535	562	590	620	651
412250	Disability Insurance	494	650	1,360	1,000	1,050	1,103	1,158	1,216	1,277	1,340
412310	PERS Retirement	182,619	195,671	305,578	224,749	231,491	238,436	245,589	252,957	260,545	268,362
412320	Medicare OASDI	11,919	10,732	19,262	14,167	14,592	15,030	15,481	15,945	16,423	16,916
412400	Deferred Compensation	19,000	22,745	30,000	22,065	22,727	23,408	24,111	24,834	25,579	26,346
413120	Overtime At 1.5 Rate	746	136	150	110	114	117	121	124	128	132
413210	Holiday O/T-Straight/Non-Sched	257	354	-	-	-	-	-	-	-	-
419910	Salaries Adjustment Factor	-	-	-	-	-	-	-	-	-	-
421000	Professional Services	195,401	349,311	97,630	71,806	73,960	76,179	78,464	80,818	83,242	85,740
421043	Prof Svcs Regulatory Comp	-	-	120,100	88,332	90,982	93,711	96,523	99,418	102,401	105,473
421100	Outside Legal Services	2,000	16,179	10,000	7,355	7,576	7,803	8,037	8,278	8,526	8,782
422100	Telephone	19,486	16,793	17,400	12,797	13,181	13,577	13,984	14,404	14,836	15,281
422120	Telephone - Cellular	12,984	18,574	18,600	13,680	14,090	14,513	14,949	15,397	15,859	16,335
423400	Motor Pool Equipment Rental	6,201	10,300	6,500	4,781	4,924	5,072	5,224	5,381	5,542	5,708
424130	Maint/Repair of Bldgs & Improv	460	-	100	74	76	78	80	83	85	88
424220	All Other Equip Maint/Repair	3,606	4,741	13,500	9,929	10,227	10,534	10,850	11,175	11,511	11,856
424230	Central Garage Charges	2,158	-	2,500	1,839	1,894	1,951	2,009	2,069	2,132	2,196
425200	Periodicals & Dues	67,692	68,424	77,871	57,273	58,991	60,761	62,584	64,461	66,395	68,387
425300	Photo & Recording Supplies	-	-	300	221	227	234	241	248	256	263
425400	General Office Expense	23,215	19,484	24,300	17,872	18,409	18,961	19,530	20,115	20,719	21,341
425500	Postage	2,658	2,455	2,200	1,618	1,650	1,683	1,716	1,749	1,781	1,814
425600	Central Printing Charges	992	2,072	2,000	1,471	1,515	1,561	1,607	1,656	1,705	1,756
425610	Outside Printing Expense	1,096	1,091	1,500	1,103	1,136	1,170	1,206	1,242	1,279	1,317
425800	Computer Equip Purc Undr \$5000	2,028	2,842	2,500	1,839	1,894	1,951	2,009	2,069	2,132	2,196

426100	Janitorial Supplies	General Cost Inflation	-	18	500	368	379	390	402	414	426	439
426200	Clothing/Linen/Safety Supplies	General Cost Inflation	37	8	-	-	-	-	-	-	-	-
426710	Work Boot Reimbursement	General Cost Inflation	-	164	150	110	114	117	121	124	128	132
426800	Special Department Supplies	General Cost Inflation	2,777	5,675	3,000	2,206	2,273	2,341	2,411	2,483	2,558	2,635
427100	Travel & Meeting Expense	General Cost Inflation	6,996	14,638	17,265	12,698	13,079	13,472	13,876	14,292	14,721	15,162
427200	Training	General Cost Inflation	4,284	8,373	13,950	10,260	10,568	10,885	11,211	11,548	11,894	12,251
428400	Insurance / All Other	Insurance Inflation	27,915	25,199	67,317	49,511	51,986	54,586	57,315	60,181	63,190	66,349
428420	Insurance Charges - Direct	Insurance Inflation	61,626	98,686	90,657	66,677	70,011	73,511	77,187	81,046	85,099	89,354
443300	Uncollect Accounts-Bad Debts	General Cost Inflation	51,823	59,115	89,544	65,858	67,834	69,869	71,965	74,124	76,348	78,638
452005	Education Reimbursement Prog	General Cost Inflation	-	-	1,000	735	758	780	804	828	853	878
462100	Automotive Equipment	Capital Cost Inflation	-	48,324	-	-	-	-	-	-	-	-
881100	General Fund Allocation Chgs	General Cost Inflation	162,435	113,173	496,706	365,321	376,281	387,569	399,196	411,172	423,507	436,212
881200	Central Service Alloc Charges	General Cost Inflation	610,715	738,641	-	-	-	-	-	-	-	-
882101	Utilization Chgs from 101 Fund	General Cost Inflation	676,476	520,330	1,052,197	773,877	797,094	821,007	845,637	871,006	897,136	924,050
882102	Utilization Chgs from 102 Fund	General Cost Inflation	11,220	3,636	-	-	-	-	-	-	-	-
882510	Utilization Chgs from 510 Fund	General Cost Inflation	481,359	482,527	577,600	424,817	437,562	450,689	464,209	478,136	492,480	507,254
894101	Interfund Services to 101 Fund	General Cost Inflation	(10,398)	(1,445)	-	-	-	-	-	-	-	-
894230	Interfund Services to 230 Fund	General Cost Inflation	(601)	(842)	-	-	-	-	-	-	-	-
894260	Interfund Services to 260 Fund	General Cost Inflation	(13,192)	(24,457)	-	-	-	-	-	-	-	-
894410	Interfund Services to 410 Fund	General Cost Inflation	(5,429)	(4,701)	-	-	-	-	-	-	-	-
894431	Interfund Services to 431 Fund	General Cost Inflation	(336)	(2,056)	-	-	-	-	-	-	-	-
894432	Interfund Services to 432 Fund	General Cost Inflation	(336)	(978)	-	-	-	-	-	-	-	-
894540	Interfund Services to 540 Fund	General Cost Inflation	(4,395)	(284,294)	-	-	-	-	-	-	-	-
894551	Interfund Services to 551 Fund	General Cost Inflation	(249,332)	(318,771)	-	-	-	-	-	-	-	-
0000	City Retirement Plan	General Cost Inflation	-	10	10	8	8	8	8	8	9	9
0000	Office Furniture & Equipment	General Cost Inflation	-	778,049	801,391	589,413	607,095	625,308	644,067	663,389	683,291	703,790
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	Additional Admin In Lieu	General Cost Inflation	-	-	-	-	-	749,382	1,107,065	1,582,076	2,064,923	2,275,975
			\$ 3,481,327	\$ 4,033,897	\$ 5,532,870	\$ 4,069,355	\$ 4,197,122	\$ 5,078,390	\$ 5,572,214	\$ 6,187,763	\$ 6,815,693	\$ 7,176,527

Public Works / PW-Sewer-Collection Syst Maint

			FY 2005	FY 2006	FY 2007	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
			2006	2007	2008	2008	2009	2010	2011	2012	2013	2014
411100	Salaries-Regular	Labor Cost Inflation	\$ 505,971	\$ 544,998	\$ 870,124	\$ 867,038	\$ 893,049	\$ 919,840	\$ 947,436	\$ 975,859	\$ 1,005,134	\$ 1,035,288
411110	Salaries-Temp & Part Time	Labor Cost Inflation	2,121	-	-	-	-	-	-	-	-	-
411130	Compensatory Time	Labor Cost Inflation	12,315	11,221	-	-	-	-	-	-	-	-
411210	Vacation	Labor Cost Inflation	41,223	33,812	-	-	-	-	-	-	-	-
411220	Holidays & Special Days Off	Labor Cost Inflation	25,353	31,187	-	-	-	-	-	-	-	-
411240	Sick Leave	Labor Cost Inflation	15,050	12,680	-	-	-	-	-	-	-	-
411245	Family Illness Sick Leave	Labor Cost Inflation	6,068	1,895	-	-	-	-	-	-	-	-
411250	Industrial Accident	Labor Cost Inflation	6,861	17,027	-	-	-	-	-	-	-	-
411260	Bereavement Leave	Labor Cost Inflation	2,202	1,070	-	-	-	-	-	-	-	-
411292	Administrative Leave	Labor Cost Inflation	3,690	4,520	-	-	-	-	-	-	-	-
411310	Night Shift Premium	Labor Cost Inflation	108	-	-	-	-	-	-	-	-	-
411320	Temporary Foreman Pay	Labor Cost Inflation	347	805	200	199	205	211	218	224	231	238
411410	Vacation Payoffs	Labor Cost Inflation	8,429	1,298	-	-	-	-	-	-	-	-
411420	Sick Leave Payoff	Labor Cost Inflation	975	-	-	-	-	-	-	-	-	-
411430	Compensatory Time Payoff	Labor Cost Inflation	4,019	269	-	-	-	-	-	-	-	-
411510	Accrued Payroll	Labor Cost Inflation	3,315	(3,315)	-	-	-	-	-	-	-	-
411521	Accrued Sick Leave Yr End Only	Labor Cost Inflation	4,580	-	-	-	-	-	-	-	-	-
411522	Accrued Vacation Year-End Only	Labor Cost Inflation	(7,338)	-	-	-	-	-	-	-	-	-
411530	Accrued Comp. Time Earned	Labor Cost Inflation	2,030	-	-	-	-	-	-	-	-	-
412210	Workers Compensation Ins	Insurance Inflation	18,099	13,509	32,387	32,272	33,886	35,580	37,359	39,227	41,188	43,248
412220	Health Insurance	Insurance Inflation	82,417	95,313	136,192	135,709	142,494	149,619	157,100	164,955	173,203	181,863
412221	Retiree Health Insurance	Insurance Inflation	1,195	1,538	-	-	-	-	-	-	-	-
412222	Dental Insurance	Insurance Inflation	3,973	5,331	8,628	8,597	9,027	9,479	9,953	10,450	10,973	11,521
412230	Life Insurance	Insurance Inflation	1,017	1,073	2,282	2,274	2,388	2,507	2,632	2,764	2,902	3,047
412240	Unemployment Insurance	Insurance Inflation	378	345	427	425	447	469	493	517	543	570

412250	Disability Insurance	Insurance Inflation	1,365	1,558	1,768	1,762	1,850	1,942	2,039	2,141	2,248	2,361
412310	PIERS Retirement	General Cost Inflation	138,083	146,477	200,125	199,415	205,398	211,560	217,906	224,444	231,177	238,112
412320	Medicare OASDI	General Cost Inflation	7,267	8,332	12,613	12,568	12,945	13,334	13,734	14,146	14,570	15,007
412330	City Retirement Plan	General Cost Inflation	79	-	-	-	-	-	-	-	-	-
412400	Deferred Compensation	Labor Cost Inflation	3,400	3,055	9,000	8,968	9,237	9,514	9,800	10,094	10,396	10,708
413110	Overtime At Straight Rate	Labor Cost Inflation	29,251	29,647	40,000	39,858	41,054	42,285	43,554	44,861	46,206	47,593
413120	Overtime At 1.5 Rate	Labor Cost Inflation	91,986	65,658	30,000	29,894	30,790	31,714	32,666	33,646	34,655	35,695
413130	Overtime At Double Time Rate	Labor Cost Inflation	19,981	16,794	8,000	7,972	8,211	8,457	8,711	8,972	9,241	9,519
419910	Salaries Adjustment Factor	Labor Cost Inflation	-	-	-	-	-	-	-	-	-	-
421000	Professional Services	General Cost Inflation	18,294	10,651	12,100	12,057	12,419	12,791	13,175	13,570	13,977	14,397
422100	Telephone	General Cost Inflation	2,590	2,710	3,000	2,989	3,079	3,171	3,267	3,365	3,465	3,569
422120	Telephone - Cellular	General Cost Inflation	7,544	10,443	12,000	11,957	12,316	12,686	13,066	13,458	13,862	14,278
422200	Electric	Cust. Growth + Gen. Inflation	186,634	179,180	255,000	254,096	266,730	280,043	293,912	308,358	323,403	339,070
422300	Gas	General Cost Inflation	123	140	500	498	513	529	544	561	578	595
422500	Water	General Cost Inflation	7,634	9,193	10,000	9,965	10,263	10,571	10,889	11,215	11,552	11,898
422600	Other Utilities	General Cost Inflation	5,614	5,112	6,000	5,979	6,158	6,343	6,533	6,729	6,931	7,139
422700	Refuse/Disposal Fees	Customer Growth	-	1,378	5,500	5,480	5,589	5,700	5,811	5,922	6,034	6,145
423100	Equipment Rental	General Cost Inflation	1,901	2,630	8,000	7,972	8,211	8,457	8,711	8,972	9,241	9,519
423400	Motor Pool Equipment Rental	General Cost Inflation	95,872	53,475	100,000	99,645	102,635	105,714	108,885	112,152	115,516	118,982
424120	Constr & Maint Materials	General Cost Inflation	1,295	5,582	8,800	8,769	9,032	9,303	9,582	9,869	10,165	10,470
424130	Maint/Repair of Bldgs & Improv	General Cost Inflation	1,078	1,765	2,000	1,993	2,053	2,114	2,178	2,243	2,310	2,380
424220	All Other Equip Maint/Repair	General Cost Inflation	21,665	23,643	17,000	16,940	17,448	17,971	18,510	19,066	19,638	20,227
424230	Central Garage Charges	General Cost Inflation	44,062	94,611	55,000	54,805	56,449	58,143	59,887	61,683	63,534	65,440
424240	Central Communications Chg	General Cost Inflation	130	132	400	399	411	423	436	449	462	476
425200	Periodicals & Dues	General Cost Inflation	1,168	1,238	1,200	1,196	1,232	1,269	1,307	1,346	1,386	1,428
425300	Photo & Recording Supplies	General Cost Inflation	129	300	800	797	821	846	871	897	924	952
425400	General Office Expense	General Cost Inflation	4,933	2,821	5,000	4,982	5,132	5,286	5,444	5,608	5,776	5,949
425600	Central Printing Charges	General Cost Inflation	-	82	100	100	103	106	109	112	116	119
425700	Software Purchase/Licensing	General Cost Inflation	3,567	2,409	3,000	2,989	3,079	3,171	3,267	3,365	3,465	3,569
425800	Computer Equip Purc Undr \$5000	General Cost Inflation	4,387	3,496	2,500	2,491	2,566	2,643	2,722	2,804	2,888	2,975
426100	Janitorial Supplies	General Cost Inflation	291	442	500	498	513	529	544	561	578	595
426200	Clothing/Linen/Safety Supplies	General Cost Inflation	11,101	15,102	14,130	14,080	14,502	14,937	15,385	15,847	16,322	16,812
426300	Motor Fuels & Lubricants	General Cost Inflation	24,355	19,299	30,000	29,894	30,790	31,714	32,666	33,646	34,655	35,695
426600	Chemical Supplies	Cust. Growth + Gen. Inflation	18,978	17,573	47,500	47,332	49,685	52,165	54,748	57,439	60,242	63,160
426700	Maintenance Tools/Supplies	General Cost Inflation	11,876	19,623	15,100	15,046	15,498	15,963	16,442	16,935	17,443	17,966
426710	Work Boot Reimbursement	General Cost Inflation	-	-	2,100	2,093	2,155	2,220	2,287	2,355	2,426	2,499
426800	Special Department Supplies	General Cost Inflation	9,362	9,201	10,500	10,463	10,777	11,100	11,433	11,776	12,129	12,493
427100	Travel & Meeting Expense	General Cost Inflation	2,666	2,224	2,000	1,993	2,053	2,114	2,178	2,243	2,310	2,380
427200	Training	General Cost Inflation	1,889	1,858	10,000	9,965	10,263	10,571	10,889	11,215	11,552	11,898
428400	Insurance /AllOther	Insurance Inflation	21,153	19,114	44,082	43,926	46,122	48,428	50,849	53,392	56,061	58,865
448000	Employee Meal Allowance	General Cost Inflation	58	68	204	203	209	216	222	229	236	243
450095	Street Replacement Charge	Capital Cost Inflation	1,196,478	1,074,019	1,304,084	1,299,459	1,377,426	1,460,072	1,547,676	1,640,537	1,706,158	1,774,404
462100	Automotive Equipment	Capital Cost Inflation	21,970	-	854,000	850,971	902,029	956,151	1,013,520	1,074,331	1,117,305	1,161,997
462200	Machinery & Equip	Capital Cost Inflation	-	134,946	-	-	-	-	-	-	-	-
881100	General Fund Allocation Chgs	General Cost Inflation	16,401	14,119	139,710	139,214	143,391	147,693	152,123	156,687	161,388	166,229
881200	Central Service Alloc Charges	General Cost Inflation	62,876	96,751	-	-	-	-	-	-	-	-
884101	Interfund Charges from 101 Fnd	General Cost Inflation	-	-	26,000	25,908	26,685	27,486	28,310	29,159	30,034	30,935
894101	Interfund Services to 101 Fund	General Cost Inflation	-	(206)	(7,500)	(7,473)	(7,698)	(7,929)	(8,166)	(8,411)	(8,664)	(8,924)
0000	Jury Duty	General Cost Inflation	-	829	854	851	877	903	930	958	987	1,016
0000	Interfund Services to 540 Fund	General Cost Inflation	-	(767)	(790)	(787)	(811)	(835)	(860)	(886)	(912)	(940)
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
Total Public Works / PW-Sewer-Collection Syst Maint			2,843,884	3,143,216	4,352,120	4,336,684	\$ 4,541,685	\$ 4,757,288	\$ 4,983,880	\$ 5,222,055	\$ 5,418,142	\$ 5,621,669
Public Works / PW-Sewer Systems-Treatment			FY 2005	FY 2006	FY 2007	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
			2006	2007	2008	2008	2009	2010	2011	2012	2013	2014
411100	Salaries - Regular	Labor Cost Inflation	\$ 1,427,745	\$ 1,596,630	\$ 1,988,112	\$ 1,875,177	\$ 1,931,432	\$ 1,989,375	\$ 2,049,056	\$ 2,110,528	\$ 2,173,844	\$ 2,239,059

411130	Compensatory Time	Labor Cost Inflation	38,830	43,206	-	-	-	-	-	-	-	-
411210	Vacation	Labor Cost Inflation	103,541	117,084	-	-	-	-	-	-	-	-
411220	Holidays & Special Days Off	Labor Cost Inflation	22,438	31,246	-	-	-	-	-	-	-	-
411240	Sick Leave	Labor Cost Inflation	37,551	62,757	-	-	-	-	-	-	-	-
411245	Family Illness Sick Leave	Labor Cost Inflation	14,248	9,151	-	-	-	-	-	-	-	-
411260	Bereavement Leave	Labor Cost Inflation	5,481	3,655	-	-	-	-	-	-	-	-
411280	Jury Duty	Labor Cost Inflation	1,880	2,318	-	-	-	-	-	-	-	-
411310	Night Shift Premium	Labor Cost Inflation	25,645	28,012	20,000	18,864	19,430	20,013	20,613	21,231	21,868	22,524
411320	Temporary Foreman Pay	Labor Cost Inflation	14	-	500	472	486	500	515	531	547	563
411410	Vacation Payoffs	Labor Cost Inflation	21,310	-	-	-	-	-	-	-	-	-
411420	Sick Leave Payoff	Labor Cost Inflation	7,786	-	-	-	-	-	-	-	-	-
411430	Compensatory Time Payoff	Labor Cost Inflation	6,881	-	-	-	-	-	-	-	-	-
411510	Accrued Payroll	Labor Cost Inflation	8,433	(8,433)	-	-	-	-	-	-	-	-
411521	Accrued Sick Leave Yr End Only	Labor Cost Inflation	38,594	-	-	-	-	-	-	-	-	-
411522	Accrued Vacation Year-End Only	Labor Cost Inflation	12,574	-	-	-	-	-	-	-	-	-
411530	Accrued Comp. Time Earned	Labor Cost Inflation	5,262	-	-	-	-	-	-	-	-	-
412210	Workers Compensation Ins	Insurance Inflation	45,491	33,598	74,006	69,802	73,292	76,957	80,805	84,845	89,087	93,541
412220	Health Insurance	Insurance Inflation	179,678	187,296	244,154	230,285	241,799	253,889	266,583	279,913	293,908	308,604
412221	Retiree Health Insurance	Insurance Inflation	2,150	2,744	-	-	-	-	-	-	-	-
412222	Dental Insurance	Insurance Inflation	9,248	9,819	14,152	13,348	14,015	14,716	15,452	16,225	17,036	17,888
412230	Life Insurance	Insurance Inflation	4,869	5,549	5,434	5,125	5,382	5,651	5,933	6,230	6,541	6,868
412240	Unemployment Insurance	Insurance Inflation	948	852	986	930	976	1,025	1,077	1,130	1,187	1,246
412250	Disability Insurance	Insurance Inflation	2,290	2,311	2,312	2,181	2,290	2,404	2,524	2,651	2,783	2,922
412310	PERS Retirement	General Cost Inflation	360,703	379,233	457,261	431,286	444,225	457,551	471,278	485,416	499,979	514,978
412320	Medicare OASDI	General Cost Inflation	16,340	17,719	28,826	27,189	28,004	28,844	29,710	30,601	31,519	32,465
412400	Deferred Compensation	Labor Cost Inflation	24,800	34,145	33,000	31,125	32,059	33,021	34,012	35,032	36,083	37,165
413110	Overtime At Straight Rate	Labor Cost Inflation	-	-	4,000	3,773	3,886	4,003	4,123	4,246	4,374	4,505
413120	Overtime At 1.5 Rate	Labor Cost Inflation	78,331	77,957	100,000	94,319	97,149	100,064	103,065	106,157	109,342	112,622
413130	Overtime At Double Time Rate	Labor Cost Inflation	26,452	37,106	25,000	23,580	24,287	25,016	25,766	26,539	27,336	28,156
413210	Holiday OIT-Straight/Non-Sched	Labor Cost Inflation	14,452	16,178	25,000	23,580	24,287	25,016	25,766	26,539	27,336	28,156
413230	Holiday OIT-StrtlSubj To Retir	Labor Cost Inflation	15,113	14,061	15,000	14,148	14,572	15,010	15,460	15,924	16,401	16,893
413240	OIT 1.5 Rate Sub To Retirement	Labor Cost Inflation	245	-	-	-	-	-	-	-	-	-
419910	Salaries Adjustment Factor	Labor Cost Inflation	-	-	-	-	-	-	-	-	-	-
421000	Professional Services	General Cost Inflation	443,912	108,858	42,700	40,274	41,483	42,727	44,009	45,329	46,689	48,090
421043	Prof Svcs Regulatory Comp	General Cost Inflation	-	-	216,263	203,978	210,097	216,400	222,892	229,579	236,467	243,561
422100	Telephone	General Cost Inflation	6,587	6,165	6,000	5,659	5,829	6,004	6,184	6,369	6,561	6,757
422120	Telephone - Cellular	General Cost Inflation	7,974	5,073	7,000	6,602	6,800	7,004	7,215	7,431	7,654	7,884
422200	Electric	Cust. Growth + Gen. Inflation	1,807,019	1,666,652	1,800,000	1,697,750	1,782,166	1,871,120	1,963,785	2,060,306	2,160,829	2,265,509
422300	Gas	General Cost Inflation	33,641	-	5,100	4,810	4,955	5,103	5,256	5,414	5,576	5,744
422500	Water	Cust. Growth + Gen. Inflation	50,880	74,325	85,000	80,172	84,158	88,358	92,734	97,292	102,039	106,982
422600	Other Utilities	General Cost Inflation	52,767	49,408	61,200	57,724	59,455	61,239	63,076	64,968	66,917	68,925
422700	Refuse/Disposal Fees	Cust. Growth + Gen. Inflation	1,980,352	1,961,680	2,825,000	2,664,525	2,797,011	2,936,618	3,082,052	3,233,536	3,391,302	3,555,590
423100	Equipment Rental	General Cost Inflation	1,064	-	4,000	3,773	3,886	4,003	4,123	4,246	4,374	4,505
423400	Motor Pool Equipment Rental	General Cost Inflation	49,495	41,326	50,000	47,160	48,575	50,032	51,533	53,079	54,671	56,311
424130	Maint/Repair of Bldgs & Improv	General Cost Inflation	1,354	-	-	-	-	-	-	-	-	-
424220	All Other Equip Maint/Repair	General Cost Inflation	9,010	15,356	17,150	16,176	16,661	17,161	17,676	18,206	18,752	19,315
424230	Central Garage Charges	General Cost Inflation	5,799	6,296	15,000	14,148	14,572	15,010	15,460	15,924	16,401	16,893
424240	Central Communications Chg	General Cost Inflation	-	-	4,000	3,773	3,886	4,003	4,123	4,246	4,374	4,505
425200	Periodicals & Dues	General Cost Inflation	4,851	5,078	7,550	7,121	7,335	7,555	7,781	8,015	8,255	8,503
425300	Photo & Recording Supplies	General Cost Inflation	-	-	250	236	243	250	258	265	273	282
425400	General Office Expense	General Cost Inflation	8,619	8,576	10,100	9,526	9,812	10,106	10,410	10,722	11,044	11,375
425500	Postage	Cust. Growth + Gen. Inflation	-	-	-	-	-	-	-	-	-	-
425600	Central Printing Charges	General Cost Inflation	-	114	500	472	486	500	515	531	547	563
425700	Software Purchase/Licensing	General Cost Inflation	1,943	1,458	10,000	9,432	9,715	10,006	10,307	10,616	10,934	11,262
425800	Computer Equip Purc Undr \$5000	General Cost Inflation	2,185	1,219	5,000	4,716	4,857	5,003	5,153	5,308	5,467	5,631
426100	Janitorial Supplies	General Cost Inflation	155	193	600	566	583	600	618	637	656	676
426200	Clothing/Linen/Safety Supplies	General Cost Inflation	14,053	11,995	26,738	25,219	25,976	26,755	27,558	28,384	29,236	30,113
426300	Motor Fuels & Lubricants	General Cost Inflation	8,946	15,657	14,000	13,205	13,601	14,009	14,429	14,862	15,308	15,767

426600	Chemical Supplies	Cust. Growth + Gen. Inflation	983,509	1,624,992	2,764,500	2,607,462	2,737,110	2,873,728	3,016,047	3,164,287	3,318,674	3,479,444
426700	Maintenance Tools/Supplies	General Cost Inflation	969	1,689	1,000	943	971	1,001	1,031	1,062	1,093	1,126
426710	Work Boot Reimbursement	General Cost Inflation	-	-	3,900	3,678	3,789	3,902	4,020	4,140	4,264	4,392
426800	Special Department Supplies	General Cost Inflation	44,265	22,539	21,200	19,996	20,596	21,213	21,850	22,505	23,181	23,876
427100	Travel & Meeting Expense	General Cost Inflation	1,521	2,357	3,200	3,018	3,109	3,202	3,298	3,397	3,499	3,604
427200	Training	General Cost Inflation	4,986	10,462	17,500	16,506	17,001	17,511	18,036	18,578	19,135	19,709
428400	Insurance / All Other	Insurance Inflation	53,154	47,526	100,731	95,009	99,759	104,747	109,985	115,484	121,258	127,321
448000	Employee Meal Allowance	General Cost Inflation	404	247	1,020	962	991	1,021	1,051	1,083	1,115	1,149
452005	Education Reimbursement Prog	General Cost Inflation	-	208	1,000	943	971	1,001	1,031	1,062	1,093	1,126
462308	Off Furn & Eq/Computer Acqstn	General Cost Inflation	1,849	-	-	-	-	-	-	-	-	-
440301	City Funds	General Cost Inflation	2,662	-	-	-	-	-	-	-	-	-
881100	General Fund Allocation Chgs	General Cost Inflation	53,298	33,595	451,109	425,484	438,248	451,396	464,937	478,886	493,252	508,050
881200	Central Service Alloc Charges	General Cost Inflation	217,346	320,398	-	-	-	-	-	-	-	-
882510	Utilization Chgs from 510 Fund	General Cost Inflation	-	2,145	3,533	3,332	3,432	3,535	3,641	3,751	3,863	3,979
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
Total Public Works / PW-Sewer Systems-Treatment			\$ 8,413,892	\$ 8,749,779	\$ 11,619,587	\$ 10,959,532	\$ 11,435,692	\$ 11,934,878	\$ 12,453,812	\$ 12,993,237	\$ 13,553,925	\$ 14,136,673

Public Works / PW-Sewer-Environmental Complia			FY 2005 2006	FY 2006 2007	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
411100	Salaries - Regular	Labor Cost Inflation	\$ 388,281	\$ 416,862	\$ 584,941	\$ 448,023	\$ 461,464	\$ 475,307	\$ 489,567	\$ 504,254	\$ 519,381	\$ 534,963
411130	Compensatory Time	Labor Cost Inflation	9,253	3,648	-	-	-	-	-	-	-	-
411210	Vacation	Labor Cost Inflation	20,357	17,306	-	-	-	-	-	-	-	-
411220	Holidays & Special Days Off	Labor Cost Inflation	17,135	19,733	-	-	-	-	-	-	-	-
411240	Sick Leave	Labor Cost Inflation	9,602	8,132	-	-	-	-	-	-	-	-
411245	Family Illness Sick Leave	Labor Cost Inflation	5,640	3,167	-	-	-	-	-	-	-	-
411280	Jury Duty	Labor Cost Inflation	630	671	-	-	-	-	-	-	-	-
411292	Administrative Leave	Labor Cost Inflation	891	237	-	-	-	-	-	-	-	-
411410	Vacation Payoffs	Labor Cost Inflation	14,279	5,078	-	-	-	-	-	-	-	-
411430	Compensatory Time Payoff	Labor Cost Inflation	2,977	1,672	-	-	-	-	-	-	-	-
411510	Accrued Payroll	Labor Cost Inflation	2,223	(2,223)	-	-	-	-	-	-	-	-
411521	Accrued Sick Leave Yr End Only	Labor Cost Inflation	3,575	-	-	-	-	-	-	-	-	-
411522	Accrued Vacation Year-End Only	Labor Cost Inflation	(707)	-	-	-	-	-	-	-	-	-
411530	Accrued Comp. Time Earned	Labor Cost Inflation	3,458	-	-	-	-	-	-	-	-	-
412210	Workers Compensation Ins	Insurance Inflation	13,344	10,040	21,774	16,677	17,511	18,387	19,306	20,271	21,285	22,349
412220	Health Insurance	Insurance Inflation	46,017	52,481	76,427	58,538	61,464	64,538	67,765	71,153	74,710	78,446
412221	Retiree Health Insurance	Insurance Inflation	402	622	-	-	-	-	-	-	-	-
412222	Dental Insurance	Insurance Inflation	2,726	2,969	4,556	3,490	3,664	3,847	4,040	4,242	4,454	4,676
412230	Life Insurance	Insurance Inflation	1,360	1,334	1,580	1,210	1,271	1,334	1,401	1,471	1,545	1,622
412240	Unemployment Insurance	Insurance Inflation	278	255	291	223	234	246	258	271	284	299
412250	Disability Insurance	Insurance Inflation	617	668	952	729	766	804	844	886	931	977
412310	PERS Retirement	General Cost Inflation	101,620	105,450	134,535	103,044	106,135	109,320	112,599	115,977	119,456	123,040
412320	Medicare OASDI	General Cost Inflation	6,025	6,039	8,480	6,495	6,690	6,891	7,097	7,310	7,530	7,755
412400	Deferred Compensation	Labor Cost Inflation	7,400	6,109	9,000	6,893	7,100	7,313	7,533	7,759	7,991	8,231
413110	Overtime At Straight Rate	Labor Cost Inflation	47	-	-	-	-	-	-	-	-	-
413120	Overtime At 1.5 Rate	Labor Cost Inflation	11,768	1,017	4,000	3,064	3,156	3,250	3,348	3,448	3,552	3,658
413130	Overtime At Double Time Rate	Labor Cost Inflation	12	-	200	153	158	163	167	172	178	183
413210	Holiday O/T-Straight/Non-Sched	Labor Cost Inflation	-	-	150	115	118	122	126	129	133	137
419910	Salaries Adjustment Factor	Labor Cost Inflation	-	-	-	-	-	-	-	-	-	-
421000	Professional Services	General Cost Inflation	3,568	6,074	13,000	9,957	10,256	10,563	10,880	11,207	11,543	11,889
422100	Telephone	General Cost Inflation	5,230	5,360	5,100	3,906	4,023	4,144	4,268	4,397	4,528	4,664
422120	Telephone - Cellular	General Cost Inflation	6,274	5,572	7,500	5,744	5,917	6,094	6,277	6,465	6,659	6,859
423100	Equipment Rental	General Cost Inflation	-	-	500	383	394	406	418	431	444	457
423400	Motor Pool Equipment Rental	General Cost Inflation	28,386	29,290	30,000	22,978	23,667	24,377	25,109	25,862	26,638	27,437
424220	All Other Equip Maint/Repair	General Cost Inflation	3,251	3,013	6,800	5,208	5,365	5,525	5,691	5,862	6,038	6,219

424230	Central Garage Charges	General Cost Inflation	-	343	15,000	11,489	11,834	12,189	12,554	12,931	13,319	13,718
425200	Periodicals & Dues	General Cost Inflation	3,947	2,024	4,115	3,152	3,246	3,344	3,444	3,547	3,654	3,763
425300	Photo & Recording Supplies	General Cost Inflation	86	-	250	191	197	203	209	216	222	229
425400	General Office Expense	General Cost Inflation	8,381	5,978	8,600	6,587	6,785	6,988	7,198	7,414	7,636	7,865
425500	Postage	Customer Growth	159	344	500	383	391	398	406	414	422	429
425600	Central Printing Charges	General Cost Inflation	1,416	1,879	4,000	3,064	3,156	3,250	3,348	3,448	3,552	3,658
425700	Software Purchase/Licensing	General Cost Inflation	-	226	500	383	394	406	418	431	444	457
425800	Computer Equip Purc Undr \$5000	General Cost Inflation	8,286	5,556	5,000	3,830	3,945	4,063	4,185	4,310	4,440	4,573
426200	Clothing/Linen/Safety Supplies	General Cost Inflation	5,759	8,717	10,000	7,659	7,889	8,126	8,370	8,621	8,879	9,146
426300	Motor Fuels & Lubricants	General Cost Inflation	320	68	500	383	394	406	418	431	444	457
426700	Maintenance Tools/Supplies	General Cost Inflation	6,493	12,867	5,000	3,830	3,945	4,063	4,185	4,310	4,440	4,573
426710	Work Boot Reimbursement	General Cost Inflation	-	-	1,200	919	947	975	1,004	1,034	1,066	1,097
426800	Special Department Supplies	General Cost Inflation	742	1,960	6,000	4,596	4,733	4,875	5,022	5,172	5,328	5,487
427100	Travel & Meeting Expense	General Cost Inflation	1,282	26	1,000	766	789	813	837	862	888	915
427200	Training	General Cost Inflation	2,420	5,600	9,500	7,276	7,495	7,719	7,951	8,190	8,435	8,688
428400	Insurance I All Other	Insurance Inflation	15,593	14,206	29,638	22,701	23,836	25,027	26,279	27,593	28,972	30,421
448000	Employee Meal Allowance	General Cost Inflation	-	-	50	38	39	41	42	43	44	46
462100	Automotive Equipment	General Cost Inflation	-	24,585	-	-	-	-	-	-	-	-
881100	General Fund Allocation Chgs	General Cost Inflation	23,084	16,822	62,642	47,979	49,419	50,901	52,428	54,001	55,621	57,290
881200	Central Service Alloc Charges	General Cost Inflation	40,953	32,852	-	-	-	-	-	-	-	-
0000	Bereavement Leave	General Cost Inflation	-	3,388	3,489	2,672	2,753	2,835	2,920	3,008	3,098	3,191
0000	Maint/Repair of Bldgs & Improv	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	Janitorial Supplies	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
Total Public Works / PW-Sewer-Environmental Complia			\$ 834,840	\$ 848,019	\$ 1,076,770	\$ 824,729	\$ 851,538	\$ 879,255	\$ 907,912	\$ 937,543	\$ 968,183	\$ 999,867

			FY 2005	FY 2006	FY 2007	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
			2006	2007	2008	2008	2009	2010	2011	2012	2013	2014
411100	Salaries-Regular	Labor Cost Inflation	\$ 1,224,471	\$ 1,316,299	\$ 1,855,193	\$ 1,495,886	\$ 1,540,762	\$ 1,586,985	\$ 1,634,594	\$ 1,683,632	\$ 1,734,141	\$ 1,786,166
411110	Salaries-Temp & Part Time	Labor Cost Inflation	1,630	2,330	-	-	-	-	-	-	-	-
411130	Compensatory Time	Labor Cost Inflation	27,967	23,056	-	-	-	-	-	-	-	-
411210	Vacation	Labor Cost Inflation	84,985	83,608	-	-	-	-	-	-	-	-
411220	Holidays & Special Days Off	Labor Cost Inflation	58,995	69,409	-	-	-	-	-	-	-	-
411240	Sick Leave	Labor Cost Inflation	38,655	41,449	-	-	-	-	-	-	-	-
411245	Family Illness Sick Leave	Labor Cost Inflation	7,147	7,300	-	-	-	-	-	-	-	-
411250	Industrial Accident	Labor Cost Inflation	29	-	-	-	-	-	-	-	-	-
411260	Bereavement Leave	Labor Cost Inflation	4,368	5,715	-	-	-	-	-	-	-	-
411280	Jury Duty	Labor Cost Inflation	5,889	14,278	-	-	-	-	-	-	-	-
411292	Administrative Leave	Labor Cost Inflation	3,735	9,421	-	-	-	-	-	-	-	-
411410	Vacation Payoffs	Labor Cost Inflation	4,754	9,735	-	-	-	-	-	-	-	-
411420	Sick Leave Payoff	Labor Cost Inflation	1,143	-	-	-	-	-	-	-	-	-
411430	Compensatory Time Payoff	Labor Cost Inflation	3,049	1,513	-	-	-	-	-	-	-	-
411510	Accrued Payroll	Labor Cost Inflation	7,338	(7,338)	-	-	-	-	-	-	-	-
411521	Accrued Sick Leave Yr End Only	Labor Cost Inflation	25,068	-	-	-	-	-	-	-	-	-
411522	Accrued Vacation Year-End Only	Labor Cost Inflation	990	-	-	-	-	-	-	-	-	-
411530	Accrued Comp. Time Earned	Labor Cost Inflation	949	-	-	-	-	-	-	-	-	-
412210	Workers Compensation Ins	Insurance Inflation	46,164	35,058	69,078	55,699	58,484	61,408	64,479	67,703	71,088	74,642
412220	Health Insurance	Insurance Inflation	172,522	198,581	302,363	243,802	255,992	268,792	282,232	296,343	311,160	326,718
412221	Retiree Health Insurance	Insurance Inflation	2,594	2,647	-	-	-	-	-	-	-	-
412222	Dental Insurance	Insurance Inflation	10,083	11,218	16,614	13,396	14,066	14,769	15,508	16,283	17,097	17,952
412230	Life Insurance	Insurance Inflation	3,045	3,712	4,861	3,920	4,116	4,321	4,537	4,764	5,002	5,253
412240	Unemployment Insurance	Insurance Inflation	968	893	906	731	767	805	846	888	932	979
412250	Disability Insurance	Insurance Inflation	3,002	2,921	3,944	3,180	3,339	3,506	3,681	3,865	4,059	4,262
412310	PERS Retirement	General Cost Inflation	341,269	361,085	426,686	344,047	354,368	364,999	375,949	387,228	398,845	410,810
412320	Medicare OASDI	General Cost Inflation	19,004	19,981	26,885	21,678	22,328	22,998	23,688	24,399	25,131	25,885
412330	City Retirement Plan	General Cost Inflation	134	129	-	-	-	-	-	-	-	-
412400	Deferred Compensation	Labor Cost Inflation	13,600	22,727	18,000	14,514	14,949	15,398	15,860	16,335	16,825	17,330

413110	Overtime At Straight Rate	Labor Cost Inflation	2,628	1,333	10,000	8,063	8,305	8,554	8,811	9,075	9,347	9,628
413120	Overtime At 1.5 Rate	Labor Cost Inflation	59,285	34,707	35,000	28,221	29,068	29,940	30,838	31,763	32,716	33,698
413130	Overtime At Double Time Rate	Labor Cost Inflation	4,789	3,256	5,000	4,032	4,153	4,277	4,405	4,538	4,674	4,814
413210	Holiday O/T-Straight/Non-Sched	Labor Cost Inflation	-	-	1,000	806	831	855	881	908	935	963
413230	Holiday OIT-Strt/Subj To Retir	Labor Cost Inflation	700	829	-	-	-	-	-	-	-	-
419910	Salaries Adjustment Factor	Labor Cost Inflation	-	-	-	-	-	-	-	-	-	-
421000	Professional Services	General Cost Inflation	101,960	28,134	101,500	81,842	84,297	86,826	89,431	92,114	94,877	97,723
422100	Telephone	General Cost Inflation	6,018	6,205	6,000	4,838	4,983	5,133	5,287	5,445	5,608	5,777
422120	Telephone - Cellular	General Cost Inflation	5,191	6,958	8,500	6,854	7,059	7,271	7,489	7,714	7,945	8,184
422700	Refuse/Disposal Fees	Customer Growth	4,860	6,769	12,000	9,676	9,867	10,063	10,260	10,456	10,653	10,849
423100	Equipment Rental	General Cost Inflation	2,990	376	14,300	11,530	11,876	12,233	12,600	12,978	13,367	13,768
423400	Motor Pool Equipment Rental	General Cost Inflation	63,346	61,481	68,000	54,830	56,475	58,169	59,914	61,712	63,563	65,470
424120	Constr & Maint Materials	General Cost Inflation	810	-	5,000	4,032	4,153	4,277	4,405	4,538	4,674	4,814
424130	Maint/Repair of Bldgs & Improv	General Cost Inflation	(484,960)	(353,776)	86,600	69,828	71,922	74,080	76,303	78,592	80,949	83,378
424200	Maintenance & Repair - General	General Cost Inflation	6,456	8,914	-	-	-	-	-	-	-	-
424210	Auto Equip Repair/Parts/Sere	General Cost Inflation	18	-	-	-	-	-	-	-	-	-
424220	All Other Equip Maint/Repair	General Cost Inflation	210,441	292,862	397,160	320,239	329,847	339,742	349,934	360,432	371,245	382,383
424230	Central Garage Charges	General Cost Inflation	26,173	25,979	30,000	24,190	24,915	25,663	26,433	27,226	28,042	28,884
424240	Central Communications Chg	General Cost Inflation	5,571	5,404	9,600	7,741	7,973	8,212	8,458	8,712	8,974	9,243
425200	Periodicals & Dues	General Cost Inflation	1,938	2,165	2,000	1,613	1,661	1,711	1,762	1,815	1,869	1,926
425400	General Office Expense	General Cost Inflation	12,916	5,203	8,700	7,015	7,225	7,442	7,665	7,895	8,132	8,376
425700	Software Purchase/Licensing	General Cost Inflation	1,587	589	1,500	1,209	1,246	1,283	1,322	1,361	1,402	1,444
425800	Computer Equip Purc Undr \$5000	General Cost Inflation	4,444	11,118	12,000	9,676	9,966	10,265	10,573	10,890	11,217	11,554
426100	Janitorial Supplies	General Cost Inflation	12,248	6,743	6,000	4,838	4,983	5,133	5,287	5,445	5,608	5,777
426200	Clothing/Linen/Safety Supplies	General Cost Inflation	38,144	24,832	31,787	25,631	26,400	27,192	28,007	28,847	29,713	30,604
426300	Motor Fuels & Lubricants	General Cost Inflation	11,133	6,771	11,000	8,870	9,136	9,410	9,692	9,983	10,282	10,591
426400	Horticultural Supplies	General Cost Inflation	5,224	3,891	15,500	12,498	12,873	13,259	13,657	14,067	14,489	14,923
426600	Chemical Supplies	Cust. Growth + Gen. Inflation	-	352	5,100	4,112	4,317	4,532	4,757	4,990	5,234	5,487
426700	Maintenance Tools/Supplies	General Cost Inflation	17,931	8,606	10,100	8,144	8,388	8,640	8,899	9,166	9,441	9,724
426710	Work Boot Reimbursement	General Cost Inflation	-	-	4,500	3,628	3,737	3,849	3,965	4,084	4,206	4,333
426800	Special Department Supplies	General Cost Inflation	12,019	12,232	11,650	9,394	9,675	9,966	10,265	10,573	10,890	11,217
427200	Training	General Cost Inflation	5,942	29,060	22,100	17,820	18,354	18,905	19,472	20,056	20,658	21,278
428400	Insurance / All Other	Insurance Inflation	53,949	49,604	93,992	75,788	79,577	83,556	87,734	92,121	96,727	101,563
448000	Employee Meal Allowance	General Cost Inflation	-	-	102	82	85	87	90	93	95	98
450011	Clark Fund Botany Gallery	General Cost Inflation	19	(45)	-	-	-	-	-	-	-	-
462100	Automotive Equipment	Capital Cost Inflation	-	24,773	-	-	-	-	-	-	-	-
462200	Machinery & Equip	Capital Cost Inflation	-	502	-	-	-	-	-	-	-	-
881100	General Fund Allocation Chgs	General Cost Inflation	38,673	31,352	217,586	175,445	180,708	186,129	191,713	197,465	203,388	209,490
881200	Central Service Alloc Charges	General Cost Inflation	152,894	144,072	-	-	-	-	-	-	-	-
882540	Utilization Chgs from 540 Fund	General Cost Inflation	-	95,933	-	-	-	-	-	-	-	-
884101	Interfund Charges from 101 Fnd	General Cost Inflation	113	-	-	-	-	-	-	-	-	-
894540	Interfund Services to 540 Fund	General Cost Inflation	105,526	(139)	-	-	-	-	-	-	-	-
0000	Interfund Charges from 540 Fnd	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	Postage	General Cost Inflation	-	32	33	27	27	28	29	30	31	32
0000	Travel & Meeting Expense	General Cost Inflation	-	901	928	748	771	794	818	842	868	894
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
Total Public Works / PW-Sewer Systems-Plant Maint			\$ 2,604,523	\$ 2,823,702	\$ 3,968,768	\$ 3,200,110	\$ 3,304,026	\$ 3,411,460	\$ 3,522,530	\$ 3,637,366	\$ 3,756,103	\$ 3,878,881

Public Works / PW-Sewer-Laboratory Services			FY 2005 2006	FY 2006 2007	FY 2007 2008	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
411100	Salaries - Regular	Labor Cost Inflation	\$ 297,620	\$ 318,594	\$ 399,589	\$ 312,167	\$ 321,532	\$ 331,178	\$ 341,114	\$ 351,347	\$ 361,888	\$ 372,744
411110	Salaries-Temp & Part Time	Labor Cost Inflation	8,751	1,101	-	-	-	-	-	-	-	-
411130	Compensatory Time	Labor Cost Inflation	4,164	3,244	-	-	-	-	-	-	-	-
411210	Vacation	Labor Cost Inflation	18,043	27,820	-	-	-	-	-	-	-	-
411220	Holidays & Special Days Off	Labor Cost Inflation	13,004	16,293	-	-	-	-	-	-	-	-
411240	Sick Leave	Labor Cost Inflation	7,881	8,606	-	-	-	-	-	-	-	-
411245	Family Illness Sick Leave	Labor Cost Inflation	2,420	1,851	-	-	-	-	-	-	-	-
411250	Industrial Accident	Labor Cost Inflation	791	139	-	-	-	-	-	-	-	-

411260	Bereavement Leave	Labor Cost Inflation	1,392	-	-	-	-	-	-	-	-	-	-
411430	Compensatory Time Payoff	Labor Cost Inflation	433	-	-	-	-	-	-	-	-	-	-
411510	Accrued Payroll	Labor Cost Inflation	1,757	(1,758)	-	-	-	-	-	-	-	-	-
411521	Accrued Sick Leave Yr End Only	Labor Cost Inflation	11,561	-	-	-	-	-	-	-	-	-	-
411522	Accrued Vacation Year-End Only	Labor Cost Inflation	8,168	-	-	-	-	-	-	-	-	-	-
411530	Accrued Comp. Time Earned	Labor Cost Inflation	(794)	-	-	-	-	-	-	-	-	-	-
412210	Workers Compensation Ins	Insurance Inflation	8,619	6,626	14,875	11,621	12,202	12,812	13,452	14,125	14,831	15,573	
412220	Health Insurance	Insurance Inflation	44,655	49,366	53,086	41,472	43,546	45,723	48,009	50,409	52,930	55,576	
412221	Retiree Health Insurance	Insurance Inflation	694	806	-	-	-	-	-	-	-	-	-
412222	Dental Insurance	Insurance Inflation	2,032	2,479	2,755	2,152	2,260	2,373	2,492	2,616	2,747	2,884	
412230	Life Insurance	Insurance Inflation	526	588	1,046	817	858	901	946	993	1,043	1,095	
412240	Unemployment Insurance	Insurance Inflation	179	168	198	155	162	171	179	188	197	207	
412250	Disability Insurance	Insurance Inflation	666	685	680	531	558	586	615	646	678	712	
412310	PERS Retirement	General Cost Inflation	70,696	75,393	91,902	71,796	73,950	76,168	78,453	80,807	83,231	85,728	
412320	Medicare OASDI	General Cost Inflation	4,544	4,616	5,790	4,523	4,659	4,799	4,943	5,091	5,244	5,401	
412400	Deferred Compensation	Labor Cost Inflation	2,400	3,055	3,000	2,344	2,414	2,486	2,561	2,638	2,717	2,798	
413120	Overtime At 1.5 Rate	Labor Cost Inflation	2,383	327	2,000	1,562	1,609	1,658	1,707	1,759	1,811	1,866	
413210	Holiday Off-Straight/Non-Sched	Labor Cost Inflation	-	-	1,000	781	805	829	854	879	906	933	
413220	Holiday OIT-1.5 Rate/Non-Sched	Labor Cost Inflation	388	-	-	-	-	-	-	-	-	-	
413230	Holiday OIT-Strt/Subj To Retir	Labor Cost Inflation	1,773	805	2,000	1,562	1,609	1,658	1,707	1,759	1,811	1,866	
419910	Salaries Adjustment Factor	Labor Cost Inflation	-	-	-	-	-	-	-	-	-	-	
421000	Professional Services	General Cost Inflation	66,007	45,527	93,100	72,732	74,914	77,161	79,476	81,860	84,316	86,845	
422100	Telephone	General Cost Inflation	2,306	2,175	2,500	1,953	2,012	2,072	2,134	2,198	2,264	2,332	
422120	Telephone - Cellular	General Cost Inflation	361	448	1,000	781	805	829	854	879	906	933	
424220	All Other Equip Maint/Repair	General Cost Inflation	18,623	12,466	30,000	23,437	24,140	24,864	25,610	26,378	27,169	27,985	
424230	Central Garage Charges	General Cost Inflation	-	-	2,040	1,594	1,642	1,691	1,741	1,794	1,848	1,903	
425200	Periodicals & Dues	General Cost Inflation	4,291	576	7,800	6,094	6,276	6,465	6,659	6,858	7,064	7,276	
425400	General Office Expense	General Cost Inflation	3,316	964	5,000	3,906	4,023	4,144	4,268	4,396	4,528	4,664	
425600	Central Printing Charges	General Cost Inflation	58	-	-	-	-	-	-	-	-	-	
425700	Software Purchase/Licensing	General Cost Inflation	-	-	1,020	797	821	845	871	897	924	951	
425800	Computer Equip Purc Undr \$5000	General Cost Inflation	2,500	1,978	1,000	781	805	829	854	879	906	933	
426100	Janitorial Supplies	General Cost Inflation	194	385	150	117	121	124	128	132	136	140	
426200	Clothing/Linen/Safety Supplies	General Cost Inflation	4,956	6,661	9,929	7,757	7,989	8,229	8,476	8,730	8,992	9,262	
426300	Motor Fuels & Lubricants	General Cost Inflation	71	-	150	117	121	124	128	132	136	140	
426600	Chemical Supplies	Cust. Growth + Gen. Inflation	12,702	11,721	19,500	15,234	15,991	16,789	17,621	18,487	19,389	20,328	
426700	Maintenance Tools/Supplies	General Cost Inflation	-	7	200	156	161	166	171	176	181	187	
426710	Work Boot Reimbursement	General Cost Inflation	-	-	900	703	724	746	768	791	815	840	
426800	Special Department Supplies	General Cost Inflation	38,859	44,770	68,500	53,514	55,119	56,773	58,476	60,230	62,037	63,898	
427100	Travel & Meeting Expense	General Cost Inflation	3,065	-	2,000	1,562	1,609	1,658	1,707	1,759	1,811	1,866	
427200	Training	General Cost Inflation	2,420	1,991	9,000	7,031	7,242	7,459	7,683	7,913	8,151	8,395	
428400	Insurance / All Other	Insurance Inflation	10,071	9,374	20,245	15,816	16,607	17,437	18,309	19,224	20,185	21,195	
462200	Machinery & Equip	Capital Cost Inflation	5,448	-	-	-	-	-	-	-	-	-	
881100	General Fund Allocation Chgs	General Cost Inflation	6,984	5,233	55,863	43,641	44,951	46,299	47,688	49,119	50,592	52,110	
881200	Central Service Alloc Charges	General Cost Inflation	44,181	36,697	-	-	-	-	-	-	-	-	
0000	Jury Duty	General Cost Inflation	-	877	904	706	727	749	771	795	818	843	
0000	Administrative Leave	General Cost Inflation	-	314	323	252	260	268	276	284	293	301	
0000	Night Shift Premium	General Cost Inflation	-	59	60	47	49	50	51	53	55	56	
0000	Temporary Foreman Pay	General Cost Inflation	-	284	293	229	236	243	250	258	265	273	
0000	Overtime At Straight Rate	General Cost Inflation	-	211	218	170	175	180	186	191	197	203	
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-	
0006	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-	
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-	
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-	

Total Public Works / PW-Sewer-Laboratory Services

\$ 741,159 \$ 703,522 \$ 909,616 \$ 710,611 \$ 733,681 \$ 757,534 \$ 782,188 \$ 807,671 \$ 834,012 \$ 861,243

Public Works / PW-Sewer Systems Debt Service

FY 2005 2006 FY 2007 2008 FY 2007 2008 FY 2008 2009 FY 2009 2010 FY 2010 2011 FY 2011 2012 FY 2012 2013 FY 2013 2014

481000 SRF Loan - Headworks Project [CALCULATED] \$ 477,387.05 \$ 477,387.04 \$ 477,387.04 \$ 477,387.05 \$ 477,387.05 \$ 477,387.05 \$ 477,387.05 \$ 477,387.05 \$ 477,387.05 \$ 477,387.05 \$ 477,387.05 \$ 477,387.05

481020	SRF Loan - Cogeneration Project	[CALCULATED]	339,474	339,474	339,474	339,474	339,474	339,474	339,474	339,474	339,474	339,474
482000	Sewer Refunding Revenue Bond	[CALCULATED]	4,900,000	4,869,000	4,869,000	4,861,000	4,852,000	4,839,000	4,876,000	4,870,000	4,864,000	-
0000	Pension Obligation Bonds (POB)	[CALCULATED]	298,011	298,011	298,011	298,011	298,011	298,011	298,011	298,011	298,011	298,011
0000	Revenue Bonds - NEW	[CALCULATED]	-	-	-	-	1,638,768	2,968,433	8,976,697	14,987,454	19,534,040	21,718,261
0000	SRF Loan - NEW	[CALCULATED]	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
0000	[Other]	General Cost Inflation	-	-	-	-	-	-	-	-	-	-
Total Public Works / PW-Sewer Systems Debt Service			\$ 6,014,872	\$ 5,983,872	\$ 5,983,872	\$ 5,975,872	\$ 7,605,640	\$ 8,922,305	\$ 14,967,569	\$ 20,972,326	\$ 25,512,912	\$ 22,833,133

Public Works / PW-Sewer Sys-CoGen/Landfill			FY 2005 2006	FY 2006 2007	FY 2007 2008	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
411100	Salaries - Regular	Labor Cost Inflation	\$ 88,975	\$ 92,232	\$ 119,042	\$ 81,310	\$ 83,750	\$ 86,262	\$ 88,850	\$ 91,516	\$ 94,261	\$ 97,089
411210	Vacation	Labor Cost Inflation	7,183	19,186	-	-	-	-	-	-	-	-
411220	Holidays & Special Days Off	Labor Cost Inflation	2,542	481	-	-	-	-	-	-	-	-
411240	Sick Leave	Labor Cost Inflation	4,279	1,230	-	-	-	-	-	-	-	-
411245	Family Illness Sick Leave	Labor Cost Inflation	1,059	781	-	-	-	-	-	-	-	-
411510	Accrued Payroll	Labor Cost Inflation	678	(679)	-	-	-	-	-	-	-	-
411521	Accrued Sick Leave Yr End Only	Labor Cost Inflation	471	-	-	-	-	-	-	-	-	-
411522	Accrued Vacation Year-End Only	Labor Cost Inflation	1,588	-	-	-	-	-	-	-	-	-
411530	Accrued Comp. Time Earned	Labor Cost Inflation	46	-	-	-	-	-	-	-	-	-
412210	Workers Compensation Ins	Insurance Inflation	2,688	2,004	4,431	3,027	3,178	3,337	3,504	3,679	3,863	4,056
412220	Health Insurance	Insurance Inflation	17,220	18,758	19,830	13,545	14,222	14,933	15,680	16,464	17,287	18,151
412221	Retiree Health Insurance	Insurance Inflation	275	293	-	-	-	-	-	-	-	-
412222	Dental Insurance	Insurance Inflation	911	985	1,076	735	772	810	851	893	938	985
412230	Life Insurance	Insurance Inflation	50	50	298	204	214	224	236	247	260	273
412240	Unemployment Insurance	Insurance Inflation	56	51	58	40	42	44	46	48	51	53
412250	Disability Insurance	Insurance Inflation	271	274	272	186	195	205	215	226	237	249
412310	PERS Retirement	General Cost Inflation	21,749	23,005	27,378	18,700	19,261	19,839	20,434	21,047	21,679	22,329
412320	Medicare OASDI	General Cost Inflation	900	1,040	1,727	1,180	1,215	1,251	1,289	1,328	1,367	1,409
413110	Overtime At Straight Rate	Labor Cost Inflation	8,103	10,665	7,000	4,781	4,925	5,072	5,225	5,381	5,543	5,709
413120	Overtime At 1.5 Rate	Labor Cost Inflation	16,672	20,034	25,000	17,076	17,588	18,116	18,659	19,219	19,796	20,390
413130	Overtime At Double Time Rate	Labor Cost Inflation	3,177	731	5,000	3,415	3,518	3,623	3,732	3,844	3,959	4,078
413210	Holiday OIT-Straight/Non-Sched	Labor Cost Inflation	635	1,923	-	-	-	-	-	-	-	-
413230	Holiday Oif-Strt/Subj To Retir	Labor Cost Inflation	1,482	2,394	-	-	-	-	-	-	-	-
419910	Salaries Adjustment Factor	Labor Cost Inflation	-	-	-	-	-	-	-	-	-	-
421000	Professional Services	General Cost Inflation	86,355	-	180,700	123,425	127,128	130,942	134,870	138,916	143,084	147,376
421043	Prof Svcs Regulatory Comp	General Cost Inflation	-	-	50,000	34,152	35,177	36,232	37,319	38,438	39,591	40,779
422100	Telephone	General Cost Inflation	216	-	1,000	683	704	725	746	769	792	816
422120	Telephone - Cellular	General Cost Inflation	1,240	1,408	2,100	1,434	1,477	1,522	1,567	1,614	1,663	1,713
422200	Electric	Cust. Growth + Gen. Inflation	40,973	32,381	62,000	42,348	44,454	46,673	48,984	51,392	53,899	56,511
422300	Gas	General Cost Inflation	143,768	153,397	550,000	375,672	386,942	398,550	410,507	422,822	435,506	448,572
422500	Water	General Cost Inflation	339	479	1,000	683	704	725	746	769	792	816
422600	Other Utilities	General Cost Inflation	1,240	935	1,200	820	844	870	896	923	950	979
422700	Refuse/Disposal Fees	Customer Growth	-	-	2,000	1,366	1,393	1,421	1,448	1,476	1,504	1,532
423100	Equipment Rental	General Cost Inflation	-	-	1,200	820	844	870	896	923	950	979
424130	Maint/Repair of Bldgs & Improv	General Cost Inflation	1,361	12	5,000	3,415	3,518	3,623	3,732	3,844	3,959	4,078
424200	Maintenance & Repair - General	General Cost Inflation	1,814	-	-	-	-	-	-	-	-	-
424220	All Other Equip Maint/Repair	General Cost Inflation	58,918	56,054	488,700	333,801	343,815	354,130	364,754	375,696	386,967	398,576
424230	Central Garage Charges	General Cost Inflation	-	-	2,040	1,393	1,435	1,478	1,523	1,568	1,615	1,664
425200	Periodicals & Dues	General Cost Inflation	330	240	400	273	281	290	299	308	317	326
425400	General Office Expense	General Cost Inflation	150	30	1,000	683	704	725	746	769	792	816
426100	Janitorial Supplies	General Cost Inflation	54	17	250	171	176	181	187	192	198	204
426200	Clothing/Linen/Safety Supplies	General Cost Inflation	604	493	1,554	1,061	1,093	1,126	1,160	1,195	1,231	1,267
426300	Motor Fuels & Lubricants	General Cost Inflation	7,281	17,876	30,000	20,491	21,106	21,739	22,391	23,063	23,755	24,468
426600	Chemical Supplies	Cust. Growth + Gen. Inflation	1,037	-	12,700	8,675	9,106	9,560	10,034	10,527	11,041	11,576
426700	Maintenance Tools/Supplies	General Cost Inflation	1,085	45	1,000	683	704	725	746	769	792	816

426710	Work Boot Reimbursement	General Cost Inflation
426800	Special Department Supplies	General Cost Inflation
427100	Travel & Meeting Expense	General Cost Inflation
427200	Training	General Cost Inflation
428400	Insurance / All Other	Insurance Inflation
448000	Employee Meal Allowance	General Cost Inflation
881100	General Fund Allocation Chgs	General Cost Inflation
881200	Central Service Alloc Charges	General Cost Inflation
0000	Compensatory Time	General Cost Inflation
0000	Administrative Leave	General Cost Inflation
0000	[Other]	General Cost Inflation
0000	[Other]	General Cost Inflation

-	-	300	205	211	217	224	231	238	245
209	529	500	342	352	362	373	384	396	408
-	-	510	348	359	370	381	392	404	416
1,585	352	3,261	2,227	2,294	2,363	2,434	2,507	2,582	2,660
3,141	2,835	6,031	4,119	4,325	4,542	4,769	5,007	5,258	5,520
-	-	153	105	108	111	114	118	121	125
7,782	3,850	81,928	55,960	57,639	59,368	61,149	62,984	64,873	66,819
42,180	59,795	-	-	-	-	-	-	-	-
-	406	418	285	294	303	312	321	331	341
-	60	62	42	44	45	46	48	49	50
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 582,672	\$ 526,633	\$ 1,698,119	\$ 1,159,882	\$ 1,196,108	\$ 1,233,502	\$ 1,272,072	\$ 1,311,855	\$ 1,352,889	\$ 1,395,214

Total Public Works I PW-Sewer Sys-CoGen/Landfill

Public Works / PW-Sewer-Capital Project Serv

422100	Telephone	General Cost Inflation
422120	Telephone - Cellular	General Cost Inflation
424220	All Other Equip Maint/Repair	General Cost Inflation
425200	Periodicals & Dues	General Cost Inflation
425300	Photo & Recording Supplies	General Cost Inflation
425400	General Office Expense	General Cost Inflation
425500	Postage	Customer Growth
425600	Central Printing Charges	General Cost Inflation
426800	Special Department Supplies	General Cost Inflation
427100	Travel & Meeting Expense	General Cost Inflation
427200	Training	General Cost Inflation
0000	[Other]	General Cost Inflation
0000	[Other]	General Cost Inflation

	FY 2005 2006	FY 2006 2007	FY 2007 2008	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
\$ -	\$ -	\$ 2,500	\$ 160	\$ 165	\$ 170	\$ 175	\$ 180	\$ 185	\$ 191	
-	-	3,000	192	198	204	210	216	222	229	
-	77	5,500	352	362	373	384	396	408	420	
-	-	2,600	166	171	176	182	187	193	199	
-	-	1,300	83	86	88	91	94	96	99	
1,979	-	2,325	149	153	158	162	167	172	178	
-	-	200	13	13	13	14	14	14	14	
-	-	1,000	64	66	68	70	72	74	76	
-	-	1,600	102	105	109	112	115	119	122	
-	-	2,000	128	132	136	140	144	148	153	
-	-	1,800	115	119	122	126	130	133	137	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
\$ 1,979	\$ 77	\$ 23,825	\$ 1,523	\$ 1,569	\$ 1,616	\$ 1,664	\$ 1,714	\$ 1,765	\$ 1,818	

Total Public Works / PW-Sewer-Capital Project Serv

Additional O&M Treatment Costs (developed by Carollo)

0000	New Headworks	[CALCULATED]
0000	Biofilters	[CALCULATED]
0000	Primary Clarifiers	[CALCULATED]
0000	Primary Sludge Pump Station	[CALCULATED]
0000	Primary Effluent EQ	[CALCULATED]
0000	Primary EQ Pumps	[CALCULATED]
0000	Fine (perforated) Screens	[CALCULATED]
0000	MBR Facility and RAS/WAS Pumps	[CALCULATED]
0000	Primary Sludge Thickeners (GBTs)	[CALCULATED]
0000	WAS Thickeners (GBTs)	[CALCULATED]
0000	Chlorine Contact Basin	[CALCULATED]
0000	Acid-Phase Digester	[CALCULATED]
0000	Cogeneration Engines	[CALCULATED]
0000	Fuel Cells	[CALCULATED]
0000	Reclaim and Reuse Water	[CALCULATED]
0000	Energy Management	[CALCULATED]
0000	[Other]	[CALCULATED]
0000	[Other]	[CALCULATED]

	FY 2005 2006	FY 2006 2007	FY 2007 2008	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
-	-	-	-	-	-	-	-	-	-	93,000
-	-	-	-	-	-	-	-	-	-	80,000
-	-	-	-	-	-	-	-	-	-	53,000
-	-	-	-	-	-	-	\$ -	-	-	389,000
-	-	-	-	-	-	-	-	-	-	407,000
-	-	-	-	-	-	-	-	-	-	428,000
-	-	-	-	-	-	-	-	-	-	313,000
-	-	-	-	-	-	-	255,000	278,000	297,000	313,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,000	\$ 278,000	\$ 297,000	\$ 1,763,000

Total Additional O&M Treatment Costs (developed by Carollo)

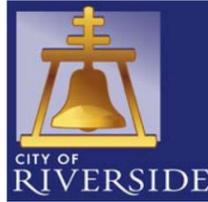
Total Operating Expenditures

\$ 25,519,148	\$ 26,812,718	\$ 35,165,547	\$ 31,238,299	\$ 33,867,062	\$ 36,976,229	\$ 44,718,842	\$ 52,349,531	\$ 58,510,624	\$ 58,668,024
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Replacement Funding

Replacement Funding	Capital Cost Inflation
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	FY 2005 2006	FY 2006 2007	FY 2007 2008	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



City of Riverside

WASTEWATER FINANCIAL ANALYSIS

Capital Funding & Fund Reserves

CAPITAL FUNDING

REPLACEMENT/SYSTEMWIDE IMPROVEMENTS

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Capital Expenditures										
R&R / System-Wide Improvements	\$ -	\$ 15,939,354	\$ 42,056,294	\$ 23,077,370	\$ 76,682,788	\$ 77,912,531	\$ 44,917,388	\$ 13,947,252	\$ 18,483,342	\$ 17,715,411
Expansion Projects	-	23,491,457	9,401,232	7,458,743	34,978,797	35,129,753	21,091,696	2,691,516	5,451,577	5,191,144
	\$ -	\$ 39,430,811	\$ 51,457,527	\$ 30,536,113	\$ 111,661,586	\$ 113,042,284	\$ 66,009,084	\$ 16,638,768	\$ 23,934,918	\$ 22,906,555
Available Revenues										
Connection Fee Revenues & Reserves	\$ -	\$ 10,832,962	\$ 5,894,337	\$ 6,071,004	\$ 8,008,791	\$ 8,248,857	\$ 8,578,812	\$ 2,691,516	\$ 5,451,577	\$ 5,191,144
Grants	-	-	-	-	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-	-	-	-	-
Use of Capital Reserves	-	28,597,849	16,351,633	763,419	5,347,128	4,784,708	5,978,776	5,118,330	7,796,781	5,903,870
Use of SRF Loan	-	-	-	-	-	-	-	-	-	-
Use of Revenue Bond Proceeds	\$ -	-	29,211,557	23,701,690	98,305,666	100,008,719	51,451,496	8,828,922	10,686,561	11,811,542
Rate Funded Capital	-	-	-	-	-	-	0	-	-	-
	\$ -	\$ 39,430,811	\$ 51,457,527	\$ 30,536,113	\$ 111,661,586	\$ 113,042,284	\$ 66,009,084	\$ 16,638,768	\$ 23,934,918	\$ 22,906,555
Bond Issues										
Revenue Bonds (input override)										
SRF Loans										
SRF Loan Issuance										
Available Revenues										
- Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Developer Contributions	-	-	-	-	-	-	-	-	-	-

FUND RESERVES

OPERATING FUND

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Operating Fund										
Beginning Balance	\$ 4,300,000	\$ 11,500,000	\$ 5,302,615	\$ 6,773,412	\$ 7,395,246	\$ 8,943,768	\$ 10,469,906	\$ 11,702,125	\$ 11,733,605	\$ 12,282,714
Cash Flow	(2,507,809)	(6,197,385)	2,221,086	5,876,996	6,250,938	7,402,085	6,262,518	7,694,164	6,351,439	6,645,658
less: Transfer to Capital Fund	-	-	(750,289)	(5,255,163)	(4,702,416)	(5,875,947)	(5,030,299)	(7,662,684)	(5,802,329)	(6,212,184)
Ending Fund Balance	\$ 1,792,191	\$ 5,302,615	\$ 6,773,412	\$ 7,395,246	\$ 8,943,768	\$ 10,469,906	\$ 11,702,125	\$ 11,733,605	\$ 12,282,714	\$ 12,716,188

Note: Beginning Balance for FY2006/07 from Terri on 6/13. Money has been repaid by redevelopment.

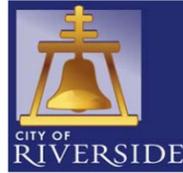
CAPITAL FUNDS

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Capital Reserve										
Beginning Balance	\$ 24,000,000	\$ 43,900,000	\$ 16,070,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	420,000	768,250	281,232	13,130	91,965	82,292	102,829	88,030	134,097	101,541
Transfers from Operating Fund	-	-	-	750,289	5,255,163	4,702,416	5,875,947	5,030,299	7,662,684	5,802,329
Replacement Funding (Previous Year)	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	29,211,557	23,701,690	98,305,666	100,008,719	51,451,496	8,828,922	10,686,561	11,811,542
less: Use of Funds	-	(28,597,849)	(45,563,190)	(24,465,109)	(103,652,795)	(104,793,427)	(57,430,273)	(13,947,252)	(18,483,342)	(17,715,411)
Ending Fund Balance	\$ 24,420,000	\$ 16,070,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Connection Fee Fund										
Beginning Balance	\$ -	\$ 4,932,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,230,448	\$ 8,652,369
Interest Earnings	-	172,643	-	-	-	-	-	-	218,066	302,833
Connection Fee Revenues	4,932,650	5,727,669	5,894,337	6,071,004	8,008,791	8,248,857	8,578,812	8,921,964	7,655,432	7,961,650
less: Use of Funds for Debt Service	-	-	-	-	-	-	-	-	-	-
less: Use of Funds for Capital	-	(10,832,962)	(5,894,337)	(6,071,004)	(8,008,791)	(8,248,857)	(8,578,812)	(2,691,516)	(5,451,577)	(5,191,144)
Ending Fund Balance	\$ 4,932,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,230,448	\$ 8,652,369	\$ 11,725,708

BOND RESERVES

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Bond Reserve										
Beginning Balance	\$ -	\$ -	\$ -	\$ 2,979,579	\$ 5,397,151	\$ 15,424,329	\$ 25,625,219	\$ 30,873,271	\$ 31,773,821	\$ 32,863,850
New Reserve Requirements	-	-	2,979,579	2,417,572	10,027,178	10,200,889	5,248,053	900,550	1,090,029	1,204,777
less: Use of Bond Reserve	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ 2,979,579	\$ 5,397,151	\$ 15,424,329	\$ 25,625,219	\$ 30,873,271	\$ 31,773,821	\$ 32,863,850	\$ 34,068,628



City of Riverside
WASTEWATER FINANCIAL ANALYSIS
REVENUE REQUIREMENTS

CASH FLOW SUFFICIENCY TEST

OPERATING EXPENDITURES

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Revenues										
User Service Fees	\$ 19,743,513	\$ 19,870,333	\$ 19,997,152	\$ 29,608,604	\$ 34,264,475	\$ 40,340,494	\$ 46,477,327	\$ 49,306,971	\$ 49,610,060	\$ 50,264,497
CSD Operating Revenues	3,787,399	4,125,879	4,464,360	7,076,823	8,722,967	10,889,877	13,252,096	14,798,255	15,414,396	16,143,379
Interest Earnings (from Operating Fund and Bond Reserves)	150,500	402,500	185,592	341,355	447,734	852,883	1,263,329	1,490,139	1,522,760	1,580,130
Miscellaneous Revenues	623,497	642,202	661,468	681,312	701,751	722,804	744,488	766,823	789,827	813,522
Connection Fee Revenues (for Debt Service)	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 24,304,909	\$ 25,040,914	\$ 25,308,571	\$ 37,708,094	\$ 44,136,927	\$ 52,806,058	\$ 61,737,240	\$ 66,362,188	\$ 67,337,043	\$ 68,801,528
	-	-	10,779,577	5,145,131	6,832,854	6,945,557	3,035,902	-	427,968	1,425,072
Expenditures										
Ongoing Operating Expenses										
Public Works / Public Works-Sewer Sys-Admin	\$ 4,033,897	\$ 4,069,355	\$ 4,197,122	\$ 5,078,390	\$ 5,572,214	\$ 6,187,763	\$ 6,815,693	\$ 7,176,527	\$ 7,331,159	\$ 7,520,564
Public Works / PW-Sewer-Collection Syst Maint	3,143,216	4,336,684	4,541,685	4,757,288	4,983,880	5,222,055	5,418,142	5,621,669	5,831,649	6,049,579
Public Works / PW-Sewer Systems-Treatment	8,749,779	10,959,532	11,435,692	11,934,878	12,453,812	12,993,237	13,553,925	14,136,673	14,712,936	15,311,213
Public Works / PW-Sewer-Environmental Complia	848,019	824,729	851,538	879,255	907,912	937,543	968,183	999,867	1,032,632	1,066,519
Public Works / PW-Sewer Systems-Plant Maint	2,823,702	3,200,110	3,304,026	3,411,460	3,522,530	3,637,366	3,756,103	3,878,881	4,005,794	4,137,043
Public Works / PW-Sewer-Laboratory Services	703,522	710,611	733,681	757,534	782,188	807,671	834,012	861,243	889,329	918,365
Public Works / PW-Sewer Sys-CoGen/Landfill	526,633	1,159,882	1,196,108	1,233,502	1,272,072	1,311,855	1,352,889	1,395,214	1,438,653	1,483,455
Public Works / PW-Sewer-Capital Project Serv	77	1,523	1,569	1,616	1,664	1,714	1,765	1,818	1,872	1,928
Additional O&M Treatment Costs (developed by Carollo)	-	-	-	-	255,000	278,000	297,000	1,763,000	1,868,000	1,979,000
Other Operating Expenses										
Public Works / PW-Sewer Systems Debt Service	5,983,872	5,975,872	7,605,640	8,922,305	14,967,569	20,972,326	25,512,912	22,833,133	24,301,547	25,113,275
Rate Funded Capital	-	-	-	-	-	-	0	-	-	-
Replacement Funding & Misc. Capital	-	-	-	-	-	-	-	-	-	-
Subtotal Expenditures	\$ 26,812,718	\$ 31,238,299	\$ 33,867,062	\$ 36,976,229	\$ 44,718,842	\$ 52,349,531	\$ 58,510,624	\$ 58,668,024	\$ 61,413,572	\$ 63,580,942
Revenues to Meet Minimum Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 26,812,718	\$ 31,238,299	\$ 33,867,062	\$ 36,976,229	\$ 44,718,842	\$ 52,349,531	\$ 58,510,624	\$ 58,668,024	\$ 61,413,572	\$ 63,580,942
Operating Expenditure Surplus (Deficiency) Before Rate Increase	\$ (2,507,809)	\$ (6,197,385)	\$ (8,558,490)	\$ 731,865	\$ (581,916)	\$ 456,527	\$ 3,226,616	\$ 7,694,164	\$ 5,923,470	\$ 5,220,586
Total Ongoing Operating Expenses	\$ 20,828,846	\$ 25,262,427	\$ 26,261,421	\$ 28,053,924	\$ 29,751,273	\$ 31,377,205	\$ 32,997,711	\$ 35,834,891	\$ 37,112,025	\$ 38,467,667

BOND COVERAGE TEST

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Allowable Revenues										
User Service Fees	\$ 19,743,513	\$ 19,870,333	\$ 19,997,152	\$ 29,608,604	\$ 34,264,475	\$ 40,340,494	\$ 46,477,327	\$ 49,306,971	\$ 49,610,060	\$ 50,264,497
CSD Operating Revenues	3,787,399	4,125,879	4,464,360	7,076,823	8,722,967	10,889,877	13,252,096	14,798,255	15,414,396	16,143,379
Interest Earnings (incl. Interest from Cap. Fund)	570,500	1,170,750	466,824	354,485	539,699	935,176	1,366,158	1,578,169	1,656,857	1,681,671
Miscellaneous Revenues	623,497	642,202	661,468	681,312	701,751	722,804	744,488	766,823	789,827	813,522
Total Revenues	\$ 24,724,909	\$ 25,809,164	\$ 25,589,803	\$ 37,721,224	\$ 44,228,892	\$ 52,888,350	\$ 61,840,069	\$ 66,450,218	\$ 67,471,140	\$ 68,903,069
Expenditures										
Ongoing Operating Expenses	\$ 20,828,846	\$ 25,262,427	\$ 26,261,421	\$ 28,053,924	\$ 29,751,273	\$ 31,377,205	\$ 32,997,711	\$ 35,834,891	\$ 37,112,025	\$ 38,467,667
Senior Debt Service ¹	7,488,590	7,488,590	10,153,696	12,308,611	21,269,993	28,283,104	31,891,141	29,813,914	30,788,899	31,866,520
Total Expenditures	\$ 28,317,436	\$ 32,751,017	\$ 36,415,117	\$ 40,362,535	\$ 51,021,266	\$ 59,660,309	\$ 64,888,852	\$ 65,648,805	\$ 67,900,924	\$ 70,334,188
Bond Coverage Surplus (Deficiency) Before Rate Increase	\$ (3,592,527)	\$ (6,941,853)	\$ (10,825,314)	\$ (2,641,311)	\$ (6,792,374)	\$ (6,771,959)	\$ (3,048,783)	\$ 801,413	\$ (429,784)	\$ (1,431,119)

(1) Debt coverage test set at 125% of the maximum annual debt service.

REVENUE REQUIREMENT & RATE IMPACTS

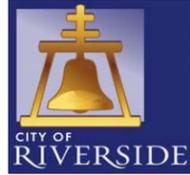
	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
REVENUE REQUIREMENT										
Maximum Revenue Surplus (Deficiency) Before Rate Increase	\$ (3,592,527)	\$ (6,941,853)	\$ (10,825,314)	\$ (2,641,311)	\$ (6,792,374)	\$ (6,771,959)	\$ (3,048,783)	\$ 801,413	\$ (429,784)	\$ (1,431,119)
Utility Tax	\$ (233,514)	\$ (451,220)	\$ (703,645)	\$ (171,685)	\$ (441,504)	\$ (440,177)	\$ (198,171)	\$ -	\$ (27,936)	\$ (93,023)
Total Revenue Surplus (Deficiency)	\$ (3,826,041)	\$ (7,393,074)	\$ (11,528,959)	\$ (2,812,996)	\$ (7,233,878)	\$ (7,212,136)	\$ (3,246,954)	\$ 801,413	\$ (457,720)	\$ (1,524,142)

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Rate Increases (Fiscal Year Basis)										
Month of Adoption	July									
Calculated Rate Increase	16.26%	30.81%	47.13%	7.67%	16.83%	14.08%	5.44%	0.00%	0.70%	2.30%
Input	16.26%	0.00%	47.13%	15.00%	17.00%	14.50%	5.44%	0.00%	0.70%	2.30%

	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
RATE INCREASES (Calendar Year Basis) ¹										
Total Annual Rate Increase	0.00%	0.00%	47.13%	15.00%	17.00%	14.50%	5.44%	0.00%	0.70%	2.30%
Cumulative Rate Increase	0.00%	0.00%	47.13%	69.20%	97.96%	126.67%	138.99%	138.99%	140.67%	146.20%

USER RATE (Basic Single Family Dwelling)	\$13.05	\$13.05	\$19.77	\$22.74	\$26.60	\$30.46	\$32.11	\$32.11	\$32.34	\$33.08
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	FY 2006 2007	FY 2007 2008	FY 2008 2009	FY 2009 2010	FY 2010 2011	FY 2011 2012	FY 2012 2013	FY 2013 2014	FY 2014 2015	FY 2015 2016
Net Cash Flow After Rate Increase	\$ (2,507,809)	\$ (6,197,385)	\$ 2,221,086	\$ 5,876,996	\$ 6,250,938	\$ 7,402,085	\$ 6,262,518	\$ 7,694,164	\$ 6,351,439	\$ 6,645,658



City of Riverside
WASTEWATER FINANCIAL ANALYSIS
Functional Allocation

PLANT-IN EXPENDITURES

Year of Costs
2009

Allocation of Plant		Original Cost	Customers	Pumping	Flow	COD	TSS	NIT	O/G	Check	Notes:
1	Land	\$ 2,698,000			44%	33%	17%	5%	2%	100%	As Typical Treatment P
2	Buildings and Structures	\$ 176,829,000			44%	33%	17%	5%	2%	100%	As Typical Treatment P
3	Accumulated Depreciation - Buildings	\$ (61,397,000)								100%	As all others
4	Improvements other than Buildings	\$ 40,744,000								100%	As all others
5	Accumulated Dep. - Impvts other than Buildings	\$ (8,224,000)								100%	As all others
6	Machinery and Equipment	\$ 6,748,000								100%	As all others
7	Accumulated Dep. - Machinery and Equipment	\$ (4,580,000)								100%	As all others
8	[Other]	\$ -								100%	
9	[Other]	\$ -								100%	
10	[Other]	\$ -								100%	
11	[Other]	\$ -								100%	
12	[Other]	\$ -								100%	
13	[Other]	\$ -								100%	
14	[Other]	\$ -								100%	
15	[Other]	\$ -								100%	
16	[Other]	\$ -								100%	
Subtotals:		\$ 152,818,000	\$ -	\$ -	\$ 78,547,980	\$ 58,477,318	\$ 30,089,378	\$ 9,157,434	\$ 3,254,889		
Re-Allocation of "As All Others":					(11,685,919)	(8,699,921)	(4,476,525)	(1,362,391)	(484,244)		
Total Allocation:		\$ 152,818,000	\$ -	\$ -	\$ 66,862,061	\$ 49,777,398	\$ 25,612,852	\$ 7,795,043	\$ 2,770,646		
Percentage Allocation:			0%	0%	44%	33%	17%	5%	2%		

Allocation of Operating Expenses		CSD	Year of Costs 2009	Customers	Pumping	Flow	COD	TSS	NIT	O/G	As All Others ¹	Check
Public Works / Public Works-Sewer Sys-Admin												
411100	Salaries-Regular	\$	1,014,996								100%	100%
411110	Salaries-Temp & Part Time	\$	-								100%	200%
411130	Compensatory Time	\$	-								100%	100%
411210	Vacation	\$	-								100%	200%
411220	Holidays & Special Days Off	\$	-								100%	100%
411240	Sick Leave	\$	-								100%	200%
411245	Family Illness Sick Leave	\$	-								100%	100%
411250	Industrial Accident	\$	-								100%	200%
411260	Bereavement Leave	\$	-								100%	100%
411280	Jury Duty	\$	-								100%	200%
411292	Administrative Leave	\$	-								100%	100%
411310	Night Shift Premium	\$	-								100%	100%
411410	Vacation Payoffs	\$	-								100%	100%
411430	Compensatory Time Payoff	\$	-								100%	100%
411510	Accrued Payroll	\$	-								100%	100%
411521	Accrued Sick Leave Yr End Only	\$	-								100%	100%
411522	Accrued Vacation Year-End Only	\$	-								100%	100%
411530	Accrued Comp. Time Earned	\$	-								100%	100%
412210	Workers Compensation Ins	\$	38,194								100%	100%
412220	Health Insurance	\$	127,734								100%	100%
412221	Retiree Health Insurance	\$	-								100%	100%
412222	Dental Insurance	\$	6,994								100%	100%
412230	Life Insurance	\$	2,950								100%	100%
412240	Unemployment Insurance	\$	510								100%	100%

412250	Disability Insurance	\$	1,050						100%	100%
412310	PERS Retirement	\$	231,491						100%	100%
412320	Medicare OASDI	\$	14,592						100%	100%
412400	Deferred Compensation	\$	22,727						100%	100%
413120	Overtime At 1.5 Rate	\$	114						100%	100%
413210	Holiday O/T-Straight/Non-Sched	\$	-						100%	100%
419910	Salaries Adjustment Factor	\$	-						100%	100%
421000	Professional Services	\$	73,960						100%	100%
421043	Prof Svcs Regulatory Comp	\$	90,982						100%	100%
421100	Outside Legal Services	\$	7,576						100%	100%
422100	Telephone	\$	13,181						100%	100%
422120	Telephone - Cellular	\$	14,090						100%	100%
423400	Motor Pool Equipment Rental	\$	4,924						100%	0%
424130	Maint/Repair of Bldgs & Improv	\$	76						100%	0%
424220	All Other Equip Maint/Repair	\$	10,227						100%	0%
424230	Central Garage Charges	\$	1,894						100%	100%
425200	Periodicals & Dues	\$	58,991						100%	100%
425300	Photo & Recording Supplies	\$	227						100%	100%
425400	General Office Expense	\$	18,409						100%	100%
425500	Postage	\$	1,650						100%	100%
425600	Central Printing Charges	\$	1,515						100%	100%
425610	Outside Printing Expense	\$	1,136						100%	100%
425800	Computer Equip Purc Undr \$5000	\$	1,894						100%	100%
426100	Janitorial Supplies	\$	379						100%	100%
426200	Clothing/Linen/Safety Supplies	\$	-						100%	100%
426710	Work Boot Reimbursement	\$	114						100%	100%
426800	Special Department Supplies	\$	2,273						100%	100%
427100	Travel & Meeting Expense	\$	13,079						100%	100%
427200	Training	\$	10,568						100%	0%
428400	Insurance / All Other	\$	51,986						100%	0%
428420	Insurance Charges - Direct	\$	70,011						100%	0%
443300	Uncollect Accounts-Bad Debts	\$	67,834						100%	100%
452005	Education Reimbursement Prog	\$	758						100%	100%
462100	Automotive Equipment	\$	-						100%	100%
881100	General Fund Allocation Chgs	\$	376,281						100%	100%
881200	Central Service Alloc Charges	\$	-						100%	100%
882101	Utilization Chgs from 101 Fund	\$	797,094						100%	100%
882102	Utilization Chgs from 102 Fund	\$	-						100%	100%
882510	Utilization Chgs from 510 Fund	\$	437,562						100%	100%
894101	Interfund Services to 101 Fund	\$	-						100%	100%
894230	Interfund Services to 230 Fund	\$	-						100%	100%
894260	Interfund Services to 260 Fund	\$	-						100%	100%
894410	Interfund Services to 410 Fund	\$	-						100%	100%
894431	Interfund Services to 431 Fund	\$	-						100%	100%
894432	Interfund Services to 432 Fund	\$	-						100%	100%
894540	Interfund Services to 540 Fund	\$	-						100%	100%
894551	Interfund Services to 551 Fund	\$	-						100%	100%
0000	City Retirement Plan	\$	8						100%	100%
0000	Office Furniture & Equipment	\$	607,095						100%	100%
0000	[Other]	\$	-						100%	100%
0000	Additional Admin In Lieu	\$	-						100%	100%
Public Works / PW-Sewer-Collection Syst Maint										
411100	Salaries-Regular	\$	893,049		15%	85%			0%	100%
411110	Salaries-Temp & Part Time	\$	-		15%	85%			0%	100%
411130	Compensatory Time	\$	-		15%	85%			0%	100%
411210	Vacation	\$	-		15%	85%			0%	100%
411220	Holidays & Special Days Off	\$	-		15%	85%			0%	100%
411240	Sick Leave	\$	-		15%	85%			0%	100%
411245	Family Illness Sick Leave	\$	-		15%	85%			0%	100%
411250	Industrial Accident	\$	-		15%	85%			0%	100%
411260	Bereavement Leave	\$	-		15%	85%			0%	100%
411292	Administrative Leave	\$	-		15%	85%			0%	100%
411310	Night Shift Premium	\$	-		15%	85%			0%	100%
411320	Temporary Foreman Pay	\$	205		15%	85%			0%	100%

411410	Vacation Payoffs	\$	-	15%	85%				0%	100%
411420	Sick Leave Payoff	\$	-	15%	85%				0%	100%
411430	Compensatory Time Payoff	\$	-	15%	85%				0%	100%
411510	Accrued Payroll	\$	-	15%	85%				0%	100%
411521	Accrued Sick Leave Yr End Only	\$	-	15%	85%				0%	100%
411522	Accrued Vacation Year-End Only	\$	-	15%	85%				0%	100%
411530	Accrued Comp. Time Earned	\$	-	15%	85%				0%	100%
412210	Workers Compensation Ins	\$	33,886	15%	85%				0%	100%
412220	Health Insurance	\$	142,494	15%	85%				0%	100%
412221	Retiree Health Insurance	\$	-	15%	85%				0%	100%
412222	Dental Insurance	\$	9,027	15%	85%				0%	100%
412230	Life Insurance	\$	2,388	15%	85%				0%	100%
412240	Unemployment Insurance	\$	447	15%	85%				0%	100%
412250	Disability Insurance	\$	1,850	15%	85%				0%	100%
412310	PIERS Retirement	\$	205,398	15%	85%				0%	100%
412320	Medicare OASDI	\$	12,945	15%	85%				0%	100%
412330	City Retirement Plan	\$	-	15%	85%				0%	100%
412400	Deferred Compensation	\$	9,237	15%	85%				0%	100%
413110	Overtime At Straight Rate	\$	41,054	15%	85%				0%	100%
413120	Overtime At 1.5 Rate	\$	30,790	15%	85%				0%	100%
413130	Overtime At Double Time Rate	\$	8,211	15%	85%				0%	100%
419910	Salaries Adjustment Factor	\$	-	15%	85%				0%	100%
421000	Professional Services	\$	12,419		100%				0%	100%
422100	Telephone	\$	3,079		100%				0%	100%
422120	Telephone - Cellular	\$	12,316		100%				0%	100%
422200	Electric	\$	266,730	100%					0%	100%
422300	Gas	\$	513		100%				0%	100%
422500	Water	\$	10,263		100%				0%	100%
422600	Other Utilities	\$	6,158		100%				0%	100%
422700	Refuse/Disposal Fees	\$	5,589		100%				0%	100%
423100	Equipment Rental	\$	8,211		100%				0%	100%
423400	Motor Pool Equipment Rental	\$	102,635		100%				0%	100%
424120	Constr & Maint Materials	\$	9,032		100%				0%	100%
424130	Maint/Repair of Bldgs & Improv	\$	2,053		100%				0%	100%
424220	All Other Equip Maint/Repair	\$	17,448	100%	0%				0%	100%
424230	Central Garage Charges	\$	56,449		100%				0%	100%
424240	Central Communications Chg	\$	411		100%				0%	100%
425200	Periodicals & Dues	\$	1,232		100%				0%	100%
425300	Photo & Recording Supplies	\$	821		100%				0%	100%
425400	General Office Expense	\$	5,132		100%				0%	100%
425600	Central Printing Charges	\$	103		100%				0%	100%
425700	Software Purchase/Licensing	\$	3,079		100%				0%	100%
425800	Computer Equip Purc Undr \$5000	\$	2,566		100%				0%	100%
426100	Janitorial Supplies	\$	513		100%				0%	100%
426200	Clothing/Linen/Safety Supplies	\$	14,502		100%				0%	100%
426300	Motor Fuels & Lubricants	\$	30,790	100%					0%	100%
426600	Chemical Supplies	\$	49,685	100%					0%	100%
426700	Maintenance Tools/Supplies	\$	15,498		100%				0%	100%
426710	Work Boot Reimbursement	\$	2,155		100%				0%	100%
426800	Special Department Supplies	\$	10,777		100%				0%	100%
427100	Travel & Meeting Expense	\$	2,053		100%				0%	100%
427200	Training	\$	10,263		100%				0%	100%
428400	Insurance /AllOther	\$	46,122		100%				0%	100%
448000	Employee Meal Allowance	\$	209		100%				0%	100%
450095	Street Replacement Charge	\$	1,377,426		100%				0%	100%
462100	Automotive Equipment	\$	902,029		100%				0%	100%
462200	Machinery & Equip	\$	-		100%				0%	100%
881100	General Fund Allocation Chgs	\$	143,391		100%				0%	100%
881200	Central Service Alloc Charges	\$	-		100%				0%	100%
884101	Interfund Charges from 101 Fnd	\$	26,685		100%				0%	100%
894101	Interfund Services to 101 Fund	\$	(7,698)		100%				0%	100%
0000	Jury Duty	\$	877						100%	100%
0000	Interfund Services to 540 Fund	\$	(811)						100%	100%
0000	[Other]	\$	-						100%	100%

0000	[Other]	\$	-							100%	100%	
Public Works / PW-Sewer Systems-Treatment												
411100	Salaries - Regular	\$	1,931,432			44%	33%	17%	5%	2%	0%	100%
411130	Compensatory Time	\$	-			44%	33%	17%	5%	2%	0%	100%
411210	Vacation	\$	-			44%	33%	17%	5%	2%	0%	100%
411220	Holidays & Special Days Off	\$	-			44%	33%	17%	5%	2%	0%	100%
411240	Sick Leave	\$	-			44%	33%	17%	5%	2%	0%	100%
411245	Family Illness Sick Leave	\$	-			44%	33%	17%	5%	2%	0%	100%
411260	Bereavement Leave	\$	-			44%	33%	17%	5%	2%	0%	100%
411280	Jury Duty	\$	-			44%	33%	17%	5%	2%	0%	100%
411310	Night Shift Premium	\$	19,430			44%	33%	17%	5%	2%	0%	100%
411320	Temporary Foreman Pay	\$	486			44%	33%	17%	5%	2%	0%	100%
411410	Vacation Payoffs	\$	-			44%	33%	17%	5%	2%	0%	100%
411420	Sick Leave Payoff	\$	-			44%	33%	17%	5%	2%	0%	100%
411430	Compensatory Time Payoff	\$	-			44%	33%	17%	5%	2%	0%	100%
411510	Accrued Payroll	\$	-			44%	33%	17%	5%	2%	0%	100%
411521	Accrued Sick Leave Yr End Only	\$	-			44%	33%	17%	5%	2%	0%	100%
411522	Accrued Vacation Year-End Only	\$	-			44%	33%	17%	5%	2%	0%	100%
411530	Accrued Comp. Time Earned	\$	-			44%	33%	17%	5%	2%	0%	100%
412210	Workers Compensation Ins	\$	73,292			44%	33%	17%	5%	2%	0%	100%
412220	Health Insurance	\$	241,799			44%	33%	17%	5%	2%	0%	100%
412221	Retiree Health Insurance	\$	-			44%	33%	17%	5%	2%	0%	100%
412222	Dental Insurance	\$	14,015			44%	33%	17%	5%	2%	0%	100%
412230	Life Insurance	\$	5,382			44%	33%	17%	5%	2%	0%	100%
412240	Unemployment Insurance	\$	976			44%	33%	17%	5%	2%	0%	100%
412250	Disability Insurance	\$	2,290			44%	33%	17%	5%	2%	0%	100%
412310	PERS Retirement	\$	444,225			44%	33%	17%	5%	2%	0%	100%
412320	Medicare OASDI	\$	28,004			44%	33%	17%	5%	2%	0%	100%
412400	Deferred Compensation	\$	32,059			44%	33%	17%	5%	2%	0%	100%
413110	Overtime At Straight Rate	\$	3,886			44%	33%	17%	5%	2%	0%	100%
413120	Overtime At 1.5 Rate	\$	97,149			44%	33%	17%	5%	2%	0%	100%
413130	Overtime At Double Time Rate	\$	24,287			44%	33%	17%	5%	2%	0%	100%
413210	Holiday OIT-Straight/Non-Sched	\$	24,287			44%	33%	17%	5%	2%	0%	100%
413230	Holiday OIT-StrtSubj To Retir	\$	14,572			44%	33%	17%	5%	2%	0%	100%
413240	OIT 1.5 Rate Sub To Retirement	\$	-			44%	33%	17%	5%	2%	0%	100%
419910	Salaries Adjustment Factor	\$	-			44%	33%	17%	5%	2%	0%	100%
421000	Professional Services	\$	41,483			44%	33%	17%	5%	2%	0%	100%
421043	Prof Svcs Regulatory Comp	\$	210,097			44%	33%	17%	5%	2%	0%	100%
422100	Telephone	\$	5,829			44%	33%	17%	5%	2%	0%	100%
422120	Telephone - Cellular	\$	6,800			44%	33%	17%	5%	2%	0%	100%
422200	Electric	\$	1,782,166			44%	33%	17%	5%	2%	0%	100%
422300	Gas	\$	4,955			44%	33%	17%	5%	2%	0%	100%
422500	Water	\$	84,158			44%	33%	17%	5%	2%	0%	100%
422600	Other Utilities	\$	59,455			44%	33%	17%	5%	2%	0%	100%
422700	Refuse/Disposal Fees	\$	2,797,011			44%	33%	17%	5%	2%	0%	100%
423100	Equipment Rental	\$	3,886			44%	33%	17%	5%	2%	0%	100%
423400	Motor Pool Equipment Rental	\$	48,575			44%	33%	17%	5%	2%	0%	100%
424130	Maint/Repair of Bldgs & Improv	\$	-			44%	33%	17%	5%	2%	0%	100%
424220	All Other Equip Maint/Repair	\$	16,661			44%	33%	17%	5%	2%	0%	100%
424230	Central Garage Charges	\$	14,572			44%	33%	17%	5%	2%	0%	100%
424240	Central Communications Chg	\$	3,886			44%	33%	17%	5%	2%	0%	100%
425200	Periodicals & Dues	\$	7,335			44%	33%	17%	5%	2%	0%	100%
425300	Photo & Recording Supplies	\$	243			44%	33%	17%	5%	2%	0%	100%
425400	General Office Expense	\$	9,812			44%	33%	17%	5%	2%	0%	100%
425500	Postage	\$	-			44%	33%	17%	5%	2%	0%	100%
425600	Central Printing Charges	\$	486			44%	33%	17%	5%	2%	0%	100%
425700	Software Purchase/Licensing	\$	9,715			44%	33%	17%	5%	2%	0%	100%
425800	Computer Equip Purc Undr \$5000	\$	4,857			44%	33%	17%	5%	2%	0%	100%
426100	Janitorial Supplies	\$	583			44%	33%	17%	5%	2%	0%	100%
426200	Clothing/Linen/Safety Supplies	\$	25,976			44%	33%	17%	5%	2%	0%	100%
426300	Motor Fuels & Lubricants	\$	13,601			44%	33%	17%	5%	2%	0%	100%
426600	Chemical Supplies	\$	2,737,110			44%	33%	17%	5%	2%	0%	100%
426700	Maintenance Tools/Supplies	\$	971			44%	33%	17%	5%	2%	0%	100%

426710	Work Boot Reimbursement	\$	3,789			44%	33%	17%	5%	2%	0%	100%
426800	Special Department Supplies	\$	20,596			44%	33%	17%	5%	2%	0%	100%
427100	Travel & Meeting Expense	\$	3,109			44%	33%	17%	5%	2%	0%	100%
427200	Training	\$	17,001			44%	33%	17%	5%	2%	0%	100%
428400	Insurance / All Other	\$	99,759			44%	33%	17%	5%	2%	0%	100%
448000	Employee Meal Allowance	\$	991			44%	33%	17%	5%	2%	0%	100%
452005	Education Reimbursement Prog	\$	971			44%	33%	17%	5%	2%	0%	100%
462308	Off Furn & Eq/Computer Acquistn	\$	-			44%	33%	17%	5%	2%	0%	100%
440301	City Funds	\$	-			44%	33%	17%	5%	2%	0%	100%
881100	General Fund Allocation Chgs	\$	438,248			44%	33%	17%	5%	2%	0%	100%
881200	Central Service Alloc Charges	\$	-			44%	33%	17%	5%	2%	0%	100%
882510	Utilization Chgs from 510 Fund	\$	3,432			44%	33%	17%	5%	2%	0%	100%
0000	[Other]	\$	-								100%	0%
0000	[Other]	\$	-								100%	0%
0000	[Other]	\$	-								100%	0%
0000	[Other]	\$	-								100%	0%

Public Works / PW-Sewer-Environmental Complia

411100	Salaries - Regular	\$	461,464								100%	0%
411130	Compensatory Time	\$	-								100%	0%
411210	Vacation	\$	-								100%	0%
411220	Holidays & Special Days Off	\$	-								100%	0%
411240	Sick Leave	\$	-								100%	0%
411245	Family Illness Sick Leave	\$	-								100%	100%
411280	Jury Duty	\$	-								100%	100%
411292	Administrative Leave	\$	-								100%	100%
411410	Vacation Payoffs	\$	-								100%	100%
411430	Compensatory Time Payoff	\$	-								100%	100%
411510	Accrued Payroll	\$	-								100%	100%
411521	Accrued Sick Leave Yr End Only	\$	-								100%	100%
411522	Accrued Vacation Year-End Only	\$	-								100%	100%
411530	Accrued Comp. Time Earned	\$	-								100%	100%
412210	Workers Compensation Ins	\$	17,511								100%	100%
412220	Health Insurance	\$	61,464								100%	100%
412221	Retiree Health Insurance	\$	-								100%	100%
412222	Dental Insurance	\$	3,664								100%	100%
412230	Life Insurance	\$	1,271								100%	100%
412240	Unemployment Insurance	\$	234								100%	100%
412250	Disability Insurance	\$	766								100%	100%
412310	PERS Retirement	\$	106,135								100%	100%
412320	Medicare OASDI	\$	6,690								100%	100%
412400	Deferred Compensation	\$	7,100								100%	0%
413110	Overtime At Straight Rate	\$	-								100%	0%
413120	Overtime At 1.5 Rate	\$	3,156								100%	0%
413130	Overtime At Double Time Rate	\$	158								100%	0%
413210	Holiday O/T-Straight/Non-Sched	\$	118								100%	0%
419910	Salaries Adjustment Factor	\$	-								100%	0%
421000	Professional Services	\$	10,256								100%	0%
422100	Telephone	\$	4,023								100%	0%
422120	Telephone - Cellular	\$	5,917								100%	0%
423100	Equipment Rental	\$	394								100%	0%
423400	Motor Pool Equipment Rental	\$	23,667								100%	0%
424220	All Other Equip Maint/Repair	\$	5,365								100%	0%
424230	Central Garage Charges	\$	11,834								100%	0%
425200	Periodicals & Dues	\$	3,246								100%	0%
425300	Photo & Recording Supplies	\$	197								100%	0%
425400	General Office Expense	\$	6,785								100%	0%
425500	Postage	\$	391								100%	0%
425600	Central Printing Charges	\$	3,156								100%	0%
425700	Software Purchase/Licensing	\$	394								100%	0%
425800	Computer Equip Purc Undr \$5000	\$	3,945								100%	0%
426200	Clothing/Linen/Safety Supplies	\$	7,889								100%	0%

426300	Motor Fuels & Lubricants	\$	394							100%	0%
426700	Maintenance Tools/Supplies	\$	3,945							100%	0%
426710	Work Boot Reimbursement	\$	947							100%	0%
426800	Special Department Supplies	\$	4,733							100%	0%
427100	Travel & Meeting Expense	\$	789							100%	0%
427200	Training	\$	7,495							100%	0%
428400	Insurance I All Other	\$	23,836							100%	0%
448000	Employee Meal Allowance	\$	39							100%	0%
462100	Automotive Equipment	\$	-							100%	0%
881100	General Fund Allocation Chgs	\$	49,419							100%	0%
881200	Central Service Alloc Charges	\$	-							100%	0%
0000	Bereavement Leave	\$	2,753							100%	0%
0000	Maint/Repair of Bldgs & Improv	\$	-							100%	0%
0000	Janitorial Supplies	\$	-							100%	0%
0000	[Other]	\$	-							100%	0%
Public Works / PW-Sewer Systems-Plant Maint											
411100	Salaries-Regular	\$	1,540,762							100%	100%
411110	Salaries-Temp & Part Time	\$	-							100%	100%
411130	Compensatory Time	\$	-							100%	0%
411210	Vacation	\$	-							100%	0%
411220	Holidays & Special Days Off	\$	-							100%	0%
411240	Sick Leave	\$	-							100%	0%
411245	Family Illness Sick Leave	\$	-							100%	0%
411250	Industrial Accident	\$	-							100%	0%
411260	Bereavement Leave	\$	-							100%	0%
411280	Jury Duty	\$	-							100%	0%
411292	Administrative Leave	\$	-							100%	0%
411410	Vacation Payoffs	\$	-							100%	0%
411420	Sick Leave Payoff	\$	-							100%	0%
411430	Compensatory Time Payoff	\$	-							100%	0%
411510	Accrued Payroll	\$	-							100%	0%
411521	Accrued Sick Leave Yr End Only	\$	-							100%	0%
411522	Accrued Vacation Year-End Only	\$	-							100%	0%
411530	Accrued Comp. Time Earned	\$	-							100%	0%
412210	Workers Compensation Ins	\$	58,484							100%	0%
412220	Health Insurance	\$	255,992							100%	0%
412221	Retiree Health Insurance	\$	-							100%	0%
412222	Dental Insurance	\$	14,066							100%	0%
412230	Life Insurance	\$	4,116							100%	0%
412240	Unemployment Insurance	\$	767							100%	100%
412250	Disability Insurance	\$	3,339							100%	100%
412310	PERS Retirement	\$	354,368							100%	100%
412320	Medicare OASDI	\$	22,328							100%	0%
412330	City Retirement Plan	\$	-							100%	0%
412400	Deferred Compensation	\$	14,949							100%	0%
413110	Overtime At Straight Rate	\$	8,305							100%	0%
413120	Overtime At 1.5 Rate	\$	29,068							100%	0%
413130	Overtime At Double Time Rate	\$	4,153							100%	0%
413210	Holiday O/T-Straight/Non-Sched	\$	831							100%	0%
413230	Holiday OIT-Strt/Subj To Retir	\$	-							100%	0%
419910	Salaries Adjustment Factor	\$	-							100%	0%
421000	Professional Services	\$	84,297							100%	0%
422100	Telephone	\$	4,983							100%	0%
422120	Telephone - Cellular	\$	7,059							100%	0%
422700	Refuse/Disposal Fees	\$	9,867							100%	0%
423100	Equipment Rental	\$	11,876							100%	0%
423400	Motor Pool Equipment Rental	\$	56,475							100%	0%
424120	Constr & Maint Materials	\$	4,153							100%	0%
424130	Maint/Repair of Bldgs & Improv	\$	71,922							100%	100%
424200	Maintenance & Repair - General	\$	-							100%	100%
424210	Auto Equip Repair/Parts/Sere	\$	-							100%	100%
424220	All Other Equip Maint/Repair	\$	329,847							100%	100%
424230	Central Garage Charges	\$	24,915							100%	100%

424240	Central Communications Chg	\$	7,973							100%	100%
425200	Periodicals & Dues	\$	1,661							100%	100%
425400	General Office Expense	\$	7,225							100%	100%
425700	Software Purchase/Licensing	\$	1,246							100%	100%
425800	Computer Equip Purc Undr \$5000	\$	9,966							100%	100%
426100	Janitorial Supplies	\$	4,983							100%	100%
426200	Clothing/Linen/Safety Supplies	\$	26,400							100%	100%
426300	Motor Fuels & Lubricants	\$	9,136							100%	100%
426400	Horticultural Supplies	\$	12,873							100%	100%
426600	Chemical Supplies	\$	4,317							100%	100%
426700	Maintenance Tools/Supplies	\$	8,388							100%	100%
426710	Work Boot Reimbursement	\$	3,737							100%	100%
426800	Special Department Supplies	\$	9,675							100%	100%
427200	Training	\$	18,354							100%	0%
428400	Insurance / All Other	\$	79,577							100%	0%
448000	Employee Meal Allowance	\$	85							100%	0%
450011	Clark Fund Botany Gallery	\$	-							100%	0%
462100	Automotive Equipment	\$	-							100%	0%
462200	Machinery & Equip	\$	-							100%	0%
881100	General Fund Allocation Chgs	\$	180,708							100%	0%
881200	Central Service Alloc Charges	\$	-							100%	0%
882540	Utilization Chgs from 540 Fund	\$	-							100%	0%
884101	Interfund Charges from 101 Fnd	\$	-							100%	0%
894540	Interfund Services to 540 Fund	\$	-							100%	0%
0000	Interfund Charges from 540 Fnd	\$	-							100%	0%
0000	Postage	\$	27							100%	0%
0000	Travel & Meeting Expense	\$	771							100%	0%
0000	[Other]	\$	-							100%	0%
Public Works / PW-Sewer-Laboratory Services											
411100	Salaries - Regular	\$	321,532							100%	0%
411110	Salaries-Temp & Part Time	\$	-							100%	0%
411130	Compensatory Time	\$	-							100%	0%
411210	Vacation	\$	-							100%	0%
411220	Holidays & Special Days Off	\$	-							100%	0%
411240	Sick Leave	\$	-							100%	0%
411245	Family Illness Sick Leave	\$	-							100%	0%
411250	Industrial Accident	\$	-							100%	0%
411260	Bereavement Leave	\$	-							100%	0%
411430	Compensatory Time Payoff	\$	-							100%	0%
411510	Accrued Payroll	\$	-							100%	0%
411521	Accrued Sick Leave Yr End Only	\$	-							100%	0%
411522	Accrued Vacation Year-End Only	\$	-							100%	0%
411530	Accrued Comp. Time Earned	\$	-							100%	0%
412210	Workers Compensation Ins	\$	12,202							100%	0%
412220	Health Insurance	\$	43,546							100%	0%
412221	Retiree Health Insurance	\$	-							100%	0%
412222	Dental Insurance	\$	2,260							100%	0%
412230	Life Insurance	\$	858							100%	0%
412240	Unemployment Insurance	\$	162							100%	0%
412250	Disability Insurance	\$	558							100%	0%
412310	PERS Retirement	\$	73,950							100%	0%
412320	Medicare OASDI	\$	4,659							100%	0%
412400	Deferred Compensation	\$	2,414							100%	0%
413120	Overtime At 1.5 Rate	\$	1,609							100%	0%
413210	Holiday OIT-Straight/Non-Sched	\$	805							100%	0%
413220	Holiday OIT-1.5 Rate/Non-Sched	\$	-							100%	0%
413230	Holiday OIT-Strt/Subj To Retir	\$	1,609							100%	0%
419910	Salaries Adjustment Factor	\$	-							100%	0%
421000	Professional Services	\$	74,914							100%	0%
422100	Telephone	\$	2,012							100%	0%
422120	Telephone - Cellular	\$	805							100%	0%
424220	All Other Equip Maint/Repair	\$	24,140							100%	0%
424230	Central Garage Charges	\$	1,642							100%	0%
425200	Periodicals & Dues	\$	6,276							100%	0%

425400	General Office Expense	\$	4,023							100%	0%
425600	Central Printing Charges	\$	-							100%	0%
425700	Software Purchase/Licensing	\$	821							100%	0%
425800	Computer Equip Purc Undr \$5000	\$	805							100%	0%
426100	Janitorial Supplies	\$	121							100%	0%
426200	Clothing/Linen/Safety Supplies	\$	7,989							100%	0%
426300	Motor Fuels & Lubricants	\$	121							100%	0%
426600	Chemical Supplies	\$	15,991							100%	0%
426700	Maintenance Tools/Supplies	\$	161							100%	0%
426710	Work Boot Reimbursement	\$	724							100%	0%
426800	Special Department Supplies	\$	55,119							100%	0%
427100	Travel & Meeting Expense	\$	1,609							100%	0%
427200	Training	\$	7,242							100%	0%
428400	Insurance / All Other	\$	16,607							100%	0%
462200	Machinery & Equip	\$	-							100%	0%
881100	General Fund Allocation Chgs	\$	44,951							100%	0%
881200	Central Service Alloc Charges	\$	-							100%	0%
0000	Jury Duty	\$	727							100%	0%
0000	Administrative Leave	\$	260							100%	0%
0000	Night Shift Premium	\$	49							100%	0%
0000	Temporary Foreman Pay	\$	236							100%	0%
0000	Overtime At Straight Rate	\$	175							100%	0%
0000	[Other]	\$	-							100%	0%
0006	[Other]	\$	-							100%	0%
0000	[Other]	\$	-							100%	0%
0000	[Other]	\$	-							100%	0%
Public Works / PW-Sewer Systems Debt Service											
481000	SRF Loan - Headworks Project	\$	477,387							100%	0%
481020	SRF Loan - Cogeneration Project	\$	339,474							100%	0%
482000	Sewer Refunding Revenue Bond	\$	4,852,000							100%	0%
0000	Pension Obligation Bonds (POB)	\$	298,011							100%	0%
0000	Revenue Bonds - NEW	\$	1,638,768							100%	0%
0000	SRF Loan - NEW	\$	-							100%	0%
0000	[Other]	\$	-							100%	0%
0000	[Other]	\$	-							100%	0%
0000	[Other]	\$	-							100%	0%
0000	[Other]	\$	-							100%	0%
Public Works I PW-Sewer Sys-CoGen/Landfill											
411100	Salaries - Regular	\$	83,750			45%	50%		5%	0%	100%
411210	Vacation	\$	-			45%	50%		5%	0%	100%
411220	Holidays & Special Days Off	\$	-			45%	50%		5%	0%	100%
411240	Sick Leave	\$	-			45%	50%		5%	0%	100%
411245	Family Illness Sick Leave	\$	-			45%	50%		5%	0%	100%
411510	Accrued Payroll	\$	-			45%	50%		5%	0%	100%
411521	Accrued Sick Leave Yr End Only	\$	-			45%	50%		5%	0%	100%
411522	Accrued Vacation Year-End Only	\$	-			45%	50%		5%	0%	100%
411530	Accrued Comp. Time Earned	\$	-			45%	50%		5%	0%	100%
412210	Workers Compensation Ins	\$	3,178			45%	50%		5%	0%	100%
412220	Health Insurance	\$	14,222			45%	50%		5%	0%	100%
412221	Retiree Health Insurance	\$	-			45%	50%		5%	0%	100%
412222	Dental Insurance	\$	772			45%	50%		5%	0%	100%
412230	Life Insurance	\$	214			45%	50%		5%	0%	100%
412240	Unemployment Insurance	\$	42			45%	50%		5%	0%	100%
412250	Disability Insurance	\$	195			45%	50%		5%	0%	100%
412310	PERS Retirement	\$	19,261			45%	50%		5%	0%	100%
412320	Medicare OASDI	\$	1,215			45%	50%		5%	0%	100%
413110	Overtime At Straight Rate	\$	4,925			45%	50%		5%	0%	100%
413120	Overtime At 1.5 Rate	\$	17,588			45%	50%		5%	0%	100%
413130	Overtime At Double Time Rate	\$	3,518			45%	50%		5%	0%	100%
413210	Holiday OIT-Straight/Non-Sched	\$	-			45%	50%		5%	0%	100%
413230	Holiday Olf-Strt/Subj To Retir	\$	-			45%	50%		5%	0%	100%
419910	Salaries Adjustment Factor	\$	-			45%	50%		5%	0%	100%
421000	Professional Services	\$	127,128			45%	50%		5%	0%	100%

421043	Prof Svcs Regulatory Comp	\$	35,177				45%	50%		5%	0%	100%	
422100	Telephone	\$	704				45%	50%		5%	0%	100%	
422120	Telephone - Cellular	\$	1,477				45%	50%		5%	0%	100%	
422200	Electric	\$	44,454				45%	50%		5%	0%	100%	
422300	Gas	\$	386,942				45%	50%		5%	0%	100%	
422500	Water	\$	704				45%	50%		5%	0%	100%	
422600	Other Utilities	\$	844				45%	50%		5%	0%	100%	
422700	Refuse/Disposal Fees	\$	1,393				45%	50%		5%	0%	100%	
423100	Equipment Rental	\$	844				45%	50%		5%	0%	100%	
424130	Maint/Repair of Bldgs & Improv	\$	3,518				45%	50%		5%	0%	100%	
424200	Maintenance & Repair - General	\$	-				45%	50%		5%	0%	100%	
424220	All Other Equip Maint/Repair	\$	343,815				45%	50%		5%	0%	100%	
424230	Central Garage Charges	\$	1,435				45%	50%		5%	0%	100%	
425200	Periodicals & Dues	\$	281				45%	50%		5%	0%	100%	
425400	General Office Expense	\$	704				45%	50%		5%	0%	100%	
426100	Janitorial Supplies	\$	176				45%	50%		5%	0%	100%	
426200	Clothing/Linen/Safety Supplies	\$	1,093				45%	50%		5%	0%	100%	
426300	Motor Fuels & Lubricants	\$	21,106				45%	50%		5%	0%	100%	
426600	Chemical Supplies	\$	9,106				45%	50%		5%	0%	100%	
426700	Maintenance Tools/Supplies	\$	704				45%	50%		5%	0%	100%	
426710	Work Boot Reimbursement	\$	211				45%	50%		5%	0%	100%	
426800	Special Department Supplies	\$	352				45%	50%		5%	0%	100%	
427100	Travel & Meeting Expense	\$	359				45%	50%		5%	0%	100%	
427200	Training	\$	2,294				45%	50%		5%	0%	100%	
428400	Insurance / All Other	\$	4,325				45%	50%		5%	0%	100%	
448000	Employee Meal Allowance	\$	108				45%	50%		5%	0%	100%	
881100	General Fund Allocation Chgs	\$	57,639				45%	50%		5%	0%	100%	
881200	Central Service Alloc Charges	\$	-				45%	50%		5%	0%	100%	
0000	Compensatory Time	\$	294								100%	0%	
0000	Administrative Leave	\$	44								100%	0%	
0000	[Other]	\$	-								100%	0%	
0000	[Other]	\$	-								100%	0%	
Public Works / PW-Sewer-Capital Project Serv													
422100	Telephone	\$	165								100%	100%	
422120	Telephone - Cellular	\$	198								100%	100%	
424220	All Other Equip Maint/Repair	\$	362								100%	0%	
425200	Periodicals & Dues	\$	171								100%	0%	
425300	Photo & Recording Supplies	\$	86								100%	0%	
425400	General Office Expense	\$	153								100%	100%	
425500	Postage	\$	13								100%	100%	
425600	Central Printing Charges	\$	66								100%	100%	
426800	Special Department Supplies	\$	105								100%	100%	
427100	Travel & Meeting Expense	\$	132								100%	100%	
427200	Training	\$	119								100%	100%	
0000	[Other]	\$	-								100%	100%	
0000	[Other]	\$	-								100%	100%	
Additional O&M Treatment Costs (developed by Carollo)													
0000	New Headworks	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Biofilters	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Primary Clarifiers	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Primary Sludge Pump Station	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Primary Effluent EQ	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Primary EQ Pumps	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Fine (perforated) Screens	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	MBR Facility and RAS/WAS Pumps	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Primary Sludge Thickeners (GBTs)	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	WAS Thickeners (GBTs)	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Chlorine Contact Basin	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Acid-Phase Digester	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Cogeneration Engines	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Fuel Cells	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Reclaim and Reuse Water	\$	-				44%	33%	17%	5%	2%	0%	100%
0000	Energy Management	\$	-				44%	33%	17%	5%	2%	0%	100%

0000	[Other]	\$	-								100%	0%							
0000	[Other]	\$	-								100%	0%							
											100%	100%							
											100%	100%							
	Subtotals:	\$	33,867,062	\$	-	\$	573,300	\$	8,971,748	\$	4,263,044	\$	2,514,549	\$	583,319	\$	267,122	\$	16,693,980
	Re-Allocation of "As All Others":						557,306		8,721,450		4,144,112		2,444,397		567,046		259,669		
	Total Allocation:	\$	33,867,062	\$	-	\$	1,130,606	\$	17,693,198	\$	8,407,156	\$	4,958,946	\$	1,150,365	\$	526,791		
	Percentage Allocation:				0%		3%		52%		25%		15%		3%		2%		

(1) "As All Others" costs are re-allocated based on functional cost allocation to billable constituents

Expenditures	FY 2008 2009	Functional Allocation																		
		Customer	Pumping	Flow	BOD ₅	TSS	NIT	O/G												
<i>Ongoing Operating Expenses</i>																				
Operating Expenses	\$ 26,261,421		3%	52%	25%	15%	3%	2%	0%	100%										
<i>Other Operating Expenses</i>																				
Debt Service	\$ 7,605,640		3%	52%	25%	15%	3%	2%	0%	100%										
Rate Funded Capital Improvements	\$ -		3%	52%	25%	15%	3%	2%	0%	100%										
Replacement Funding	\$ -		0%	44%	33%	17%	5%	2%	0%	100%										
Additions to Fund Balances	\$ -								100%	0%										
Utility Tax	\$ 703,645								100%	0%										
Less Off-Setting Revenues																				
Over/Under Collection of Rates	\$ -																			
Rate Increase Due to Delay	\$ -																			
Coverage Driven Increase	\$ 2,266,823																			
CSD Revenues	\$ (6,568,458)																			
Interest Earnings	\$ (354,485)																			
Misc Revenue	\$ (681,312)																			
Connection Fees Revenues	\$ -			55%	37%	7%			0%	100%										
Subtotals:	\$ 29,233,276	\$ -	\$ 1,130,606	\$ 17,693,198	\$ 8,407,156	\$ 4,958,946	\$ 1,150,365	\$ 526,791	\$ (4,633,786)											
Re-Allocation of "As All Others":			(154,693)	(2,420,833)	(1,150,290)	(678,497)	(157,396)	(72,077)												
Total Allocation:	\$ 29,233,276	\$ -	\$ 975,913	\$ 15,272,365	\$ 7,256,865	\$ 4,280,449	\$ 992,969	\$ 454,714												
Percentage Allocation:			0%	3%	52%	25%	15%	3%	2%											

RATE CALCULATION	Customer	Pumping	Flow	BOD ₅	TSS	Nit	O/G													
Total Cost Allocation	\$ -	\$ 975,913	\$ 15,272,365	\$ 7,256,865	\$ 4,280,449	\$ 992,969	\$ 454,714	\$	29,233,276											
Customer Information excluding CSDs - (Totals)	Annual # of Accounts 129,862	Total Flow (CCF) 2,855,724	Total Flow (CCF) 12,640,077	Total B.O.D. (lbs) 19,606,504	Total T.S.S. (lbs) 18,902,948	Total Nit (lbs) 2,381,362	Total O/G (lbs) 5,867,960	\$	29,233,276											
Per Unit Costs	\$ / Accounts \$0.00 <i>fixed</i>	\$ / CCF \$0.34	\$ / CCF \$1.21	\$ / lbs B.O.D. \$0.37	\$ / lbs TSS \$0.23	\$ / lbs Nit \$0.42	\$ / lbs O/G \$0.08													
Per Unit Costs including Pumping	\$0.00		\$1.55	\$0.37	\$0.23	\$0.42	\$0.08													

USER RATE CALCULATION

76811355.45
 \$ 39,213,008
 \$ 0.19

RESIDENTIAL

		Number of Accounts	Pumping	Flow (CCF)	BOD (lbs)	TSS (lbs)	NIT (lbs)	O/G (lbs)	
BASIC MULTI-FAMILY DWELLING UNIT	Actual annual			2,003,266	2,843,071	3,236,726	384,908	787,312	
flat charge per month	Actual monthly	20,677		166,939	236,923	269,727	32,076	65,609	
	Monthly units			8.07	11.46	13.05	1.55	3.17	
	Charge per month	\$0.00		\$ 9.76	\$ 4.24	\$ 2.95	\$ 0.65	\$ 0.25	Check: Rate X Acc Calculated Monthly Charge \$17.84 \$ 4,427,180
BASIC SINGLE FAMILY DWELLING UNIT	Actual annual			4,718,349	6,696,365	7,623,554	906,585	1,854,378	
flat charge per month	Actual monthly	43,952		393,196	558,030	635,296	75,549	154,532	
	Monthly units			8.95	12.70	14.45	1.72	3.52	
	Charge per month	\$0.00		\$ 10.81	\$ 4.70	\$ 3.27	\$ 0.72	\$ 0.27	Calculated Monthly Charge \$19.77 \$ 10,427,463
BASIC MULTI-FAMILY DWELLING - PUMPING	Actual annual			642,060	911,224	1,037,393	123,366	252,339	
flat charge per month	Actual monthly	6,627		53,505	75,935	86,449	10,280	21,028	
	Monthly units			8.07	11.46	13.05	1.55	3.17	
	Charge per month	\$0.00		\$ 12.51	\$ 4.24	\$ 2.95	\$ 0.65	\$ 0.25	Calculated Monthly Charge \$20.60 \$ 1,638,359
BASIC SINGLE FAMILY DWELLING - PUMPING	Actual annual			1,776,866	2,521,760	2,870,926	341,407	698,333	
flat charge per month	Actual monthly	16,552		148,072	210,147	239,244	28,451	58,194	
	Monthly units			8.95	12.70	14.45	1.72	3.52	
	Charge per month	\$0.00		\$ 13.87	\$ 4.70	\$ 3.27	\$ 0.72	\$ 0.27	Calculated Monthly Charge \$22.83 \$ 4,534,065

COMMERCIAL

		Number of Accounts	Pumping	Flow (CCF)	BOD (lbs)	TSS (lbs)	NIT (lbs)	O/G (lbs)	
BASIC COMMERCIAL (FLAT RATE)	Actual annual			7,671	10,886	12,394	1,196	4,067	
flat charge per month	Actual monthly	71		639	907	1,033	100	339	
	Monthly units			8.95	12.70	14.45	1.40	4.74	
	Charge per month	\$0.00		\$ 10.81	\$ 4.70	\$ 3.27	\$ 0.58	\$ 0.37	Calculated Monthly Charge \$19.73 \$ 16,918
BASIC COMMERCIAL - PUMPING (FLAT RATE)	Actual annual			1,380	1,958	2,229	215	732	
flat charge per month	Actual monthly	13		115	163	186	18	61	
	Monthly units			8.95	12.70	14.45	1.40	4.74	
	Charge per month	\$0.00		\$ 13.87	\$ 4.70	\$ 3.27	\$ 0.58	\$ 0.37	Calculated Monthly Charge \$22.79 \$ 3,515

COMMERCIAL

		Number of Accounts	Pumping	Flow (CCF)	BOD (lbs)	TSS (lbs)	NIT (lbs)	O/G (lbs)	
DEPARTMENT & RETAIL STORES	Billing unit (ccf) and load (mg)	354		110,578	103,473	96,575	17,246	58,635	
charge per unit sewer flow	Qtty per unit			1	150	140	25	85	
	Charge per month			\$ 1.21	\$ 0.35	\$ 0.20	\$ 0.07	\$ 0.04	Calculated Unit Charge \$1.86 \$ 205,508
HOTELS & MOTELS	Billing unit (ccf) and load (mg)	37		178,725	278,737	211,840	27,874	95,885	
	Qtty per unit			1	250	190	25	86	
	Charge per month			\$ 1.21	\$ 0.58	\$ 0.27	\$ 0.07	\$ 0.04	Calculated Unit Charge \$2.16 \$ 386,135
LAUNDROMATS	Billing unit (ccf) and load (mg)	27		35,234	32,970	31,651	6,770	27,475	
	Qtty per unit			1	150	144	31	125	
	Charge per month			\$ 1.21	\$ 0.35	\$ 0.20	\$ 0.08	\$ 0.06	Calculated Unit Charge \$1.90 \$ 66,893
LAUNDRIES	Billing unit (ccf) and load (mg)	3		6,265	17,589	15,869	1,204	4,378	
	Qtty per unit			1	450	406	31	112	
	Charge per month			\$ 1.21	\$ 1.04	\$ 0.57	\$ 0.08	\$ 0.05	Calculated Unit Charge \$2.96 \$ 18,515
MARKETS	Billing unit (ccf) and load (mg)	87		54,232	270,653	168,143	10,420	28,757	
	Qtty per unit			1	800	497	31	85	
	Charge per month			\$ 1.21	\$ 1.85	\$ 0.70	\$ 0.08	\$ 0.04	Calculated Unit Charge \$3.88 \$ 210,350
				2,832	14,136	14,083	544	1,113	

MORTUARIES	Billing unit (ccf) and load (mg)	6	1	800	797	31	63		
	Qtty per unit		748	4.99	4.97	0.19	0.39	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 1.85	\$ 1.13	\$ 0.08	\$ 0.03	\$4.29	\$ 12,156
			110,572	89,672	49,664	17,245	58,632		
PROFESSIONAL OFFICES	Billing unit (ccf) and load (mg)	267	1	130	72	25	85		
	Qtty per unit		748	0.81	0.45	0.16	0.53	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 0.30	\$ 0.10	\$ 0.07	\$ 0.04	\$1.72	\$ 189,769
			66,986	83,576	136,646	12,871	297,947		
REPAIR SHOPS & SERVICE STATIONS	Billing unit (ccf) and load (mg)	181	1	200	327	31	713		
	Qtty per unit		748	1.25	2.04	0.19	4.45	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 0.46	\$ 0.46	\$ 0.08	\$ 0.34	\$2.56	\$ 171,266
			145,665	908,707	523,415	57,418	228,085		
RESTAURANTS	Billing unit (ccf) and load (mg)	256	1	1,000	576	63	251		
	Qtty per unit		748	6.24	3.59	0.39	1.57	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 2.31	\$ 0.81	\$ 0.16	\$ 0.12	\$4.62	\$ 672,476
			1,173,702	1,098,289	1,025,070	183,048	622,364		
OTHER COMMERCIAL	Billing unit (ccf) and load (mg)	1,847	1	150	140	25	85		
	Qtty per unit		748	0.94	0.87	0.16	0.53	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 0.35	\$ 0.20	\$ 0.07	\$ 0.04	\$1.86	\$ 2,181,305
			163,129	228,972	203,531	25,441	64,112		
HOSPITAL	Billing unit (ccf) and load (mg)	36	1	225	200	25	63		
	Qtty per unit		748	1.40	1.25	0.16	0.39	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 0.52	\$ 0.28	\$ 0.07	\$ 0.03	\$2.11	\$ 343,514
			74,250	92,639	88,007	11,580	39,371		
CHURCHES & HALLS	Billing unit (ccf) and load (mg)	154	1	200	190	25	85		
	Qtty per unit		748	1.25	1.19	0.16	0.53	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 0.46	\$ 0.27	\$ 0.07	\$ 0.04	\$2.04	\$ 151,808
			149,285	107,098	91,266	23,282	12,107		
SCHOOLS "B"	Billing unit (ccf) and load (mg)	104	1.0	115	98	25	13		
	Qtty per unit		748	0.72	0.61	0.16	0.08	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 0.27	\$ 0.14	\$ 0.07	\$ 0.01	\$1.68	\$ 251,326
			101,133	94,635	87,064	15,773	53,627		
OTHER COMMERCIAL "A" ⁽¹⁾	Billing unit (ccf) and load (mg)	61	1.0	150	138	25	85		
	Qtty per unit		748	0.94	0.86	0.16	0.53	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 0.35	\$ 0.19	\$ 0.07	\$ 0.04	\$1.86	\$ 187,669
			93,842	87,813	83,129	14,635	49,760		
OTHER COMMERCIAL "B" ⁽¹⁾	Billing unit (ccf) and load (mg)	238	1.0	150	142	25	85		
	Qtty per unit		748	0.94	0.89	0.16	0.53	Calculated Unit Charge	
	Charge per month		\$ 1.21	\$ 0.35	\$ 0.20	\$ 0.07	\$ 0.04	\$1.86	\$ 174,669

⁽¹⁾ Other Commercial "A" is assumed to be 60% of a unit of CCF and Other Commercial "B" is assumed to be 30% of a unit of CCF

COMMERCIAL	Accounts	Pumping	Flow (CCF)	BOD (lbs)	TSS (lbs)	NIT (lbs)	O/G (lbs)			
			41,533	38,864	36,273	6,477	22,023			
DEPARTMENT & RETAIL STORES - PUMPING	Billing unit (ccf) and load (mg)	87	1	150	140	25	85			
	charge per unit sewer flow		Qtty per unit	748	0.94	0.87	0.16	0.53	Calculated Unit Charge	
			Charge per month	\$ 1.55	\$ 0.35	\$ 0.20	\$ 0.07	\$ 0.04	\$2.20	\$ 91,381
			14,946	23,310	17,715	2,331	8,019			
HOTELS & MOTELS - PUMPING	Billing unit (ccf) and load (mg)	8	1	250	190	25	86			
	Qtty per unit		748	1.56	1.19	0.16	0.54	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.58	\$ 0.27	\$ 0.07	\$ 0.04	\$2.50	\$ 37,399	
			13,885	12,993	12,473	2,668	10,828			
LAUNDROMATS - PUMPING	Billing unit (ccf) and load (mg)	8	1	150	144	31	125			
	Qtty per unit		748	0.94	0.90	0.19	0.78	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.35	\$ 0.20	\$ 0.08	\$ 0.06	\$2.24	\$ 31,107	
			75	211	190	14	52			
LAUNDRIES - PUMPING	Billing unit (ccf) and load (mg)	1	1	450	406	31	112			
	Qtty per unit		748	2.81	2.53	0.19	0.70	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 1.04	\$ 0.57	\$ 0.08	\$ 0.05	\$3.30	\$ 248	
			20,396	101,787	63,235	3,919	10,815			
MARKETS - PUMPING	Billing unit (ccf) and load (mg)	19	1	800	497	31	85			
	Qtty per unit		748	4.99	3.10	0.19	0.53	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 1.85	\$ 0.70	\$ 0.08	\$ 0.04	\$4.22	\$ 86,078	
			114	568	566	22	45			

MORTUARIES - PUMPING	Billing unit (ccf) and load (mg)	1	1	800	797	31	63			
	Qtty per unit		748	4.99	4.97	0.19	0.39	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 1.85	\$ 1.13	\$ 0.08	\$ 0.03	\$4.63	\$	527
PROFESSIONAL OFFICES - PUMPING	Billing unit (ccf) and load (mg)	26	50,005	40,553	22,460	7,799	26,515			
	Qtty per unit		748	0.81	0.45	0.16	0.53	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.30	\$ 0.10	\$ 0.07	\$ 0.04	\$2.06	\$	102,909
REPAIR SHOPS & SERVICE STATIONS - PUMPING	Billing unit (ccf) and load (mg)	34	14,528	18,126	29,636	2,791	64,619			
	Qtty per unit		748	1.25	2.04	0.19	4.45	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.46	\$ 0.46	\$ 0.08	\$ 0.34	\$2.90	\$	42,109
RESTAURANTS - PUMPING	Billing unit (ccf) and load (mg)	62	65,293	407,321	234,617	25,737	102,238			
	Qtty per unit		748	6.24	3.59	0.39	1.57	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 2.31	\$ 0.81	\$ 0.16	\$ 0.12	\$4.96	\$	323,746
OTHER COMMERCIAL - PUMPING	Billing unit (ccf) and load (mg)	273	148,622	139,073	129,801	23,179	78,808			
	Qtty per unit		748	0.94	0.87	0.16	0.53	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.35	\$ 0.20	\$ 0.07	\$ 0.04	\$2.20	\$	327,001
HOSPITAL - PUMPING	Billing unit (ccf) and load (mg)	5	9,984	14,014	12,457	1,557	3,924			
	Qtty per unit		748	1.40	1.25	0.16	0.39	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.52	\$ 0.28	\$ 0.07	\$ 0.03	\$2.45	\$	24,436
CHURCHES & HALLS - PUMPING	Billing unit (ccf) and load (mg)	21	8,896	11,100	10,545	1,387	4,717			
	Qtty per unit		748	1.25	1.19	0.16	0.53	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.46	\$ 0.27	\$ 0.07	\$ 0.04	\$2.39	\$	21,229
SCHOOLS "B" - PUMPING	Billing unit (ccf) and load (mg)	31	15,122	10,849	9,245	2,358	1,226			
	Qtty per unit		748	0.72	0.61	0.16	0.08	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.27	\$ 0.14	\$ 0.07	\$ 0.01	\$2.03	\$	30,627
OTHER COMMERCIAL "A" - PUMPING	Billing unit (ccf) and load (mg)	9	17,835	16,689	15,354	2,782	9,457			
	Qtty per unit		748	0.94	0.86	0.16	0.53	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.35	\$ 0.19	\$ 0.07	\$ 0.04	\$2.20	\$	39,191
OTHER COMMERCIAL "B" - PUMPING	Billing unit (ccf) and load (mg)	44	14,183	13,272	12,564	2,212	7,521			
	Qtty per unit		748	0.94	0.89	0.16	0.53	Calculated Unit Charge		
	Charge per month		\$ 1.55	\$ 0.35	\$ 0.20	\$ 0.07	\$ 0.04	\$ 2.20	\$	31,247

Existing Unit Cost	95,994	per gallon	per mg/L BOD	per lbs TSS	per lbs Nit	per lbs O/G
		\$ 0.0010	\$ 0.18	\$ 0.21	?	\$ 0.56
		\$ 0.76				

SPECIAL USERS	Accounts	Pumping	Flow (CCF)	BOD (lbs)	TSS (lbs)	NIT (lbs)	O/G (lbs)			
	Corona College Heights		15,044	34,771	17,174	2,891	2,628			
	Billing unit (ccf) and load (mg/l)		1	371	183	31	28			
	Qtty per unit		748	2.31	1.14	0.19	0.17	Calculated Unit Charge		
	Charge per month		\$ 1.21	\$ 0.86	\$ 0.26	\$ 0.08	\$ 0.01	\$2.42	\$	36,345
			\$ 0.76	\$ 0.41	\$ 0.23	\$	\$ 0.10	\$1.50		
	J.C. Grease Buyers		366	348	217	70	14			
	Billing unit (ccf) and load (mg/l)		1	153	95	31	6			
	Qtty per unit		748	0.95	0.59	0.19	0.04	Calculated Unit Charge		
	Charge per month		\$ 1.21	\$ 0.35	\$ 0.13	\$ 0.08	\$ 0.00	\$1.78	\$	651
			\$ 0.76	\$ 0.17	\$ 0.12	\$	\$ 0.02	\$1.07		
	La Sierra University		36,554	113,675	140,925	7,023	10,490			
	Billing unit (ccf) and load (mg/l)		1	499	618	31	46			
	Qtty per unit		748	3.11	3.86	0.19	0.29	Calculated Unit Charge		
	Charge per month		\$ 1.21	\$ 1.15	\$ 0.87	\$ 0.08	\$ 0.02	\$3.33	\$	121,893
			\$ 0.76	\$ 0.55	\$ 0.79	\$	\$ 0.16	\$2.26		

		Pepsi Bottling Group							
Billing unit (ccf) and load (mg/l)		172,121	413,929	41,876	33,071	7,516			
Qtty per unit		1	386	39	31	7			
Charge per month		748	2.40	0.24	0.19	0.04	Calculated Unit Charge		
		\$ 1.21	\$ 0.89	\$ 0.06	\$ 0.08	\$ 0.00	\$2.24	\$ 385,026	
		\$ 0.76	\$ 0.43	\$ 0.05	\$	\$ 0.02	\$1.26		
		Prudential Overall Supply							
Billing unit (ccf) and load (mg/l)		29,771	102,982	21,172	5,720	16,715			
Qtty per unit		1	555	114	31	90			
Charge per month		748	3.46	0.71	0.19	0.56	Calculated Unit Charge		
		\$ 1.21	\$ 1.28	\$ 0.16	\$ 0.08	\$ 0.04	\$2.77	\$ 82,562	
		\$ 0.76	\$ 0.62	\$ 0.15	\$	\$ 0.31	\$1.83		
		Ralphs Grocery Company							
Billing unit (ccf) and load (mg/l)		108,236	528,016	154,624	20,797	67,521			
Qtty per unit		1	782	229	31	100			
Charge per month		748	4.88	1.43	0.19	0.62	Calculated Unit Charge		
		\$ 1.21	\$ 1.81	\$ 0.32	\$ 0.08	\$ 0.05	\$3.47	\$ 375,126	
		\$ 0.76	\$ 0.87	\$ 0.29	\$	\$ 0.35	\$2.27		
		Stremicks Heritage Foods							
Billing unit (ccf) and load (mg/l)		53,872	277,089	72,255	10,351	37,976			
Qtty per unit		1	825	215	31	113			
Charge per month		748	5.14	1.34	0.19	0.70	Calculated Unit Charge		
		\$ 1.21	\$ 1.90	\$ 0.30	\$ 0.08	\$ 0.05	\$3.55	\$ 191,268	
		\$ 0.76	\$ 0.94	\$ 0.28	\$	\$ 0.40	\$2.37		
		Swiss Dairy							
Billing unit (ccf) and load (mg/l)		16,279	166,950.13	29,652.94	3,127.78	14,014			
Qtty per unit		1	1,644	292	31	138			
Charge per month		748	10.26	1.82	0.19	0.86	Calculated Unit Charge		
		\$ 1.21	\$ 3.80	\$ 0.41	\$ 0.08	\$ 0.07	\$5.56	\$ 90,566	
		\$ 0.76	\$ 1.87	\$ 0.38	\$	\$ 0.48	\$3.49		
		Tri-City Linen Supply							
Billing unit (ccf) and load (mg/l)		58,366	156,383	73,185	11,214	66,995			
Qtty per unit		1	430	201	31	184			
Charge per month		748	2.68	1.25	0.19	1.15	Calculated Unit Charge		
		\$ 1.21	\$ 0.99	\$ 0.28	\$ 0.08	\$ 0.09	\$2.65	\$ 154,842	
		\$ 0.76	\$ 0.49	\$ 0.26	\$	\$ 0.65	\$2.16		
		Triple H Foods, Inc.							
Billing unit (ccf) and load (mg/l)		39,481	258,490	26,354	7,586	5,665			
Qtty per unit		1	1,050	107	31	23			
Charge per month		748	6.55	0.67	0.19	0.14	Calculated Unit Charge		
		\$ 1.21	\$ 2.42	\$ 0.15	\$ 0.08	\$ 0.01	\$3.87	\$ 152,947	
		\$ 0.76	\$ 1.19	\$ 0.14	\$	\$ 0.08	\$2.17		
		Windsor Foods							
Billing unit (ccf) and load (mg/l)		58,546	210,921	109,204	11,249	48,211			
Qtty per unit		1	578	299	31	132			
Charge per month		748	3.60	1.87	0.19	0.82	Calculated Unit Charge		
		\$ 1.21	\$ 1.33	\$ 0.42	\$ 0.08	\$ 0.06	\$ 3.11	\$ 181,961	
		\$ 0.76	\$ 0.66	\$ 0.39	\$	\$ 0.46	\$ 2.27		

LIST OF PROJECTED USER RATES AND CONNECTION FEES



City of Riverside

WASTEWATER FINANCIAL ANALYSIS

HANDOUT 6: Example - Revised Connection Fees

User Rate Categories	Existing Fees	Proposed Fees FY 2007/08	Proposed Fees FY 2007/08 (Treatment Only)
Residential Sewer Rates			
Residence on Septic System	\$ -	\$ -	\$ -
Basic Multi-Family Dwelling Unit	\$ 2,563	\$ 3,134	\$ 1,621
Basic Single Family Dwelling Unit	\$ 2,684	\$ 3,472	\$ 1,796
Basic Single Family Dwelling - Pumping	\$ 2,684	\$ 3,472	\$ 1,796
Basic Multi-Family Dwelling Units - Pumping	\$ 2,563	\$ 3,134	\$ 1,621
Commercial Sewer Rates			
Basic Commercial (Flat Rate)	N/A	\$ 3,472	\$ 1,796
Basic Commercial - Pumping (Flat Rate)	N/A	\$ 3,472	\$ 1,796
Commercial Rate Structure			
Department & Retail Stores	\$ 9,333	\$ 8,472	\$ 3,914
Hotels & Motels	\$ 40,920	\$ 157,693	\$ 82,320
Laundromats	N/A	\$ 35,726	\$ 16,521
Laundries	N/A	\$ 81,492	\$ 48,944
Markets	\$ 4,667	\$ 40,256	\$ 26,632
Mortuaries	\$ 3,639	\$ 32,853	\$ 21,943
Professional Offices	\$ 7,000	\$ 10,552	\$ 4,633
Repair Shops & Service Stations	\$ 700	\$ 11,675	\$ 5,954
Restaurants	\$ 1,167	\$ 43,300	\$ 29,568
Other Commercial	\$ 4,305	\$ 17,258	\$ 7,972
Hospitals	\$ 9,333	\$ 142,988	\$ 73,076
Churches & Halls	\$ 2,333	\$ 14,600	\$ 7,261
Schools "A"	N/A	N/A	N/A
Schools "B"	\$ 2,971	\$ 35,846	\$ 15,450
Other Commercial "A"	N/A	\$ 45,267	\$ 20,901
Other Commercial "B"	N/A	\$ 10,721	\$ 4,955
Commercial Rate Structure - Pumping			
Department & Retail Stores	\$ 9,333	\$ 12,898	\$ 5,958
Hotels & Motels	\$ 40,920	\$ 60,285	\$ 31,470
Laundromats	N/A	\$ 46,261	\$ 21,392
Laundries	N/A	\$ 2,931	\$ 1,761
Markets	\$ 4,667	\$ 70,967	\$ 46,949
Mortuaries	\$ 3,639	\$ 6,602	\$ 4,409
Professional Offices	\$ 7,000	\$ 49,670	\$ 21,809
Repair Shops & Service Stations	\$ 700	\$ 13,534	\$ 6,902
Restaurants	\$ 1,167	\$ 80,566	\$ 55,015
Other Commercial	\$ 4,305	\$ 14,793	\$ 6,834
Hospitals	\$ 9,333	\$ 67,824	\$ 34,662
Churches & Halls	\$ 2,333	\$ 12,828	\$ 6,380
Schools "A"	N/A	N/A	N/A
Schools "B"	\$ 2,971	\$ 11,969	\$ 5,159
Other Commercial "A"	N/A	\$ 51,890	\$ 23,959
Other Commercial "B"	N/A	\$ 8,699	\$ 4,021



City of Riverside
WASTEWATER FINANCIAL ANALYSIS
HANDOUT 5: Revised Summary of Rates

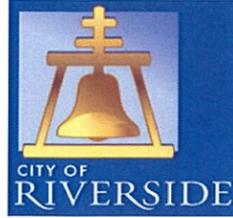
Full CIP Scenario

User Rate Categories	Existing Monthly Rate	Proposed Monthly Rate FY 2008/09	Proposed Monthly Rate FY 2009/2010 (15%)	Proposed Monthly Rate FY 2010/2011 (17%)	Proposed Monthly Rate FY 2011/2012 (14.5%)	Proposed Monthly Rate FY 2012/2013 (5.44%)	Proposed Monthly Rate FY 2013/2014 (0%)	Proposed Monthly Rate FY 2014/2015 (0.7%)	Proposed Monthly Rate FY 2015/2016 (2.3%)	Proposed Monthly Rate FY 2016/2017 (2.22%)	Proposed Monthly Rate FY 2017/2018 (1.92%)	Proposed Monthly Rate FY 2018/2019 (1.35%)	Proposed Monthly Rate FY 2019/2020 (1.3%)	Proposed Monthly Rate FY 2020/2021 (1.61%)	Proposed Monthly Rate FY 2021/2022 (2.59%)	Proposed Monthly Rate FY 2022/2023 (2.72%)	Proposed Monthly Rate FY 2023/2024 (1.69%)	Proposed Monthly Rate FY 2024/2025 (2%)
Residential Sewer Rates																		
Residence on Septic System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basic Multi-Family Dwelling Unit	\$ 12.29	\$ 17.84	\$ 20.52	\$ 24.01	\$ 27.49	\$ 28.98	\$ 28.98	\$ 29.19	\$ 29.86	\$ 30.52	\$ 31.11	\$ 31.53	\$ 31.94	\$ 32.45	\$ 33.29	\$ 34.19	\$ 34.77	\$ 35.47
Basic Single Family Dwelling Unit	\$ 13.05	\$ 19.77	\$ 22.74	\$ 26.60	\$ 30.46	\$ 32.11	\$ 32.11	\$ 32.34	\$ 33.08	\$ 33.82	\$ 34.47	\$ 34.93	\$ 35.39	\$ 35.96	\$ 36.89	\$ 37.89	\$ 38.53	\$ 39.30
Basic Single Family Dwelling - Pumping	\$ 14.97	\$ 22.83	\$ 26.25	\$ 30.71	\$ 35.17	\$ 37.08	\$ 37.08	\$ 37.34	\$ 38.20	\$ 39.05	\$ 39.80	\$ 40.33	\$ 40.86	\$ 41.52	\$ 42.59	\$ 43.75	\$ 44.49	\$ 45.38
Basic Multi-Family Dwelling Units - Pumping	\$ 14.21	\$ 20.60	\$ 23.69	\$ 27.72	\$ 31.74	\$ 33.47	\$ 33.47	\$ 33.70	\$ 34.47	\$ 35.24	\$ 35.92	\$ 36.40	\$ 36.87	\$ 37.47	\$ 38.44	\$ 39.48	\$ 40.15	\$ 40.95
Commercial Sewer Rates																		
Basic Commercial (Flat Rate)	\$ 13.05	\$ 19.73	\$ 22.69	\$ 26.55	\$ 30.40	\$ 32.05	\$ 32.05	\$ 32.28	\$ 33.02	\$ 33.75	\$ 34.40	\$ 34.86	\$ 35.31	\$ 35.88	\$ 36.81	\$ 37.81	\$ 38.45	\$ 39.22
Basic Commercial - Pumping (Flat Rate)	\$ 14.97	\$ 22.79	\$ 26.21	\$ 30.66	\$ 35.11	\$ 37.02	\$ 37.02	\$ 37.28	\$ 38.13	\$ 38.98	\$ 39.73	\$ 40.26	\$ 40.79	\$ 41.44	\$ 42.52	\$ 43.67	\$ 44.41	\$ 45.30

User Rate Categories	Existing Monthly Rate	Proposed Monthly Rate FY 2008/09	Proposed Monthly Rate FY 2009/2010 (15%)	Proposed Monthly Rate FY 2010/2011 (17%)	Proposed Monthly Rate FY 2011/2012 (14.5%)	Proposed Monthly Rate FY 2012/2013 (5.44%)	Proposed Monthly Rate FY 2013/2014 (0%)	Proposed Monthly Rate FY 2014/2015 (0.7%)	Proposed Monthly Rate FY 2015/2016 (2.3%)	Proposed Monthly Rate FY 2016/2017 (2.22%)	Proposed Monthly Rate FY 2017/2018 (1.92%)	Proposed Monthly Rate FY 2018/2019 (1.35%)	Proposed Monthly Rate FY 2019/2020 (1.3%)	Proposed Monthly Rate FY 2020/2021 (1.61%)	Proposed Monthly Rate FY 2021/2022 (2.59%)	Proposed Monthly Rate FY 2022/2023 (2.72%)	Proposed Monthly Rate FY 2023/2024 (1.69%)	Proposed Monthly Rate FY 2024/2025 (2%)
Commercial Rate Structure - Non-Pumping (per CCF)																		
Department & Retail Stores	\$ 1.06	\$ 1.41	\$ 1.62	\$ 1.90	\$ 2.18	\$ 2.29	\$ 2.29	\$ 2.31	\$ 2.36	\$ 2.42	\$ 2.46	\$ 2.50	\$ 2.53	\$ 2.57	\$ 2.64	\$ 2.71	\$ 2.75	\$ 2.81
Hotels & Motels	\$ 1.23	\$ 1.69	\$ 1.94	\$ 2.27	\$ 2.60	\$ 2.74	\$ 2.74	\$ 2.76	\$ 2.82	\$ 2.88	\$ 2.94	\$ 2.98	\$ 3.02	\$ 3.06	\$ 3.11	\$ 3.14	\$ 3.23	\$ 3.35
Laundromats	\$ 1.06	\$ 1.71	\$ 1.97	\$ 2.30	\$ 2.63	\$ 2.78	\$ 2.78	\$ 2.80	\$ 2.86	\$ 2.92	\$ 2.98	\$ 3.02	\$ 3.06	\$ 3.11	\$ 3.19	\$ 3.27	\$ 3.33	\$ 3.40
Laundries	\$ 1.86	\$ 2.66	\$ 3.06	\$ 3.58	\$ 4.10	\$ 4.32	\$ 4.32	\$ 4.35	\$ 4.45	\$ 4.55	\$ 4.64	\$ 4.70	\$ 4.76	\$ 4.84	\$ 4.96	\$ 5.10	\$ 5.18	\$ 5.29
Markets	\$ 2.42	\$ 3.49	\$ 4.01	\$ 4.70	\$ 5.38	\$ 5.67	\$ 5.67	\$ 5.71	\$ 5.84	\$ 5.97	\$ 6.09	\$ 6.17	\$ 6.25	\$ 6.35	\$ 6.51	\$ 6.69	\$ 6.80	\$ 6.94
Mortuaries	\$ 2.43	\$ 1.89	\$ 2.17	\$ 2.54	\$ 2.91	\$ 3.07	\$ 3.07	\$ 3.09	\$ 3.16	\$ 3.23	\$ 3.29	\$ 3.34	\$ 3.38	\$ 3.43	\$ 3.52	\$ 3.62	\$ 3.68	\$ 3.75
Professional Offices	\$ 0.95	\$ 1.17	\$ 1.34	\$ 1.57	\$ 1.80	\$ 1.90	\$ 1.90	\$ 1.91	\$ 1.95	\$ 2.00	\$ 2.03	\$ 2.06	\$ 2.09	\$ 2.12	\$ 2.18	\$ 2.24	\$ 2.27	\$ 2.32
Repair Shops & Service Stations	\$ 1.54	\$ 2.30	\$ 2.65	\$ 3.10	\$ 3.55	\$ 3.74	\$ 3.74	\$ 3.76	\$ 3.85	\$ 3.94	\$ 4.01	\$ 4.07	\$ 4.12	\$ 4.18	\$ 4.29	\$ 4.41	\$ 4.48	\$ 4.57
Restaurants	\$ 2.53	\$ 3.74	\$ 4.30	\$ 5.03	\$ 5.76	\$ 6.07	\$ 6.07	\$ 6.12	\$ 6.26	\$ 6.40	\$ 6.52	\$ 6.61	\$ 6.69	\$ 6.80	\$ 6.98	\$ 7.17	\$ 7.29	\$ 7.43
Other Commercial	\$ 1.06	\$ 1.67	\$ 1.92	\$ 2.25	\$ 2.58	\$ 2.72	\$ 2.72	\$ 2.74	\$ 2.80	\$ 2.86	\$ 2.92	\$ 2.96	\$ 2.99	\$ 3.04	\$ 3.12	\$ 3.21	\$ 3.26	\$ 3.32
Hospitals	\$ 1.21	\$ 1.77	\$ 2.03	\$ 2.38	\$ 2.73	\$ 2.87	\$ 2.87	\$ 2.89	\$ 2.96	\$ 3.03	\$ 3.08	\$ 3.13	\$ 3.17	\$ 3.22	\$ 3.30	\$ 3.39	\$ 3.45	\$ 3.52
Churches & Halls	\$ 0.99	\$ 0.90	\$ 1.03	\$ 1.21	\$ 1.39	\$ 1.46	\$ 1.46	\$ 1.47	\$ 1.51	\$ 1.54	\$ 1.57	\$ 1.59	\$ 1.61	\$ 1.64	\$ 1.68	\$ 1.72	\$ 1.75	\$ 1.79
Schools "B"	\$ 0.41	\$ 0.51	\$ 0.58	\$ 0.68	\$ 0.78	\$ 0.82	\$ 0.82	\$ 0.83	\$ 0.85	\$ 0.86	\$ 0.88	\$ 0.89	\$ 0.90	\$ 0.92	\$ 0.94	\$ 0.97	\$ 0.98	\$ 1.00
Other Commercial "A"	\$ 0.67	\$ 1.11	\$ 1.28	\$ 1.50	\$ 1.72	\$ 1.81	\$ 1.81	\$ 1.82	\$ 1.86	\$ 1.90	\$ 1.94	\$ 1.97	\$ 1.99	\$ 2.02	\$ 2.08	\$ 2.13	\$ 2.17	\$ 2.21
Other Commercial "B"	\$ 0.33	\$ 0.56	\$ 0.64	\$ 0.75	\$ 0.86	\$ 0.91	\$ 0.91	\$ 0.91	\$ 0.93	\$ 0.96	\$ 0.97	\$ 0.99	\$ 1.00	\$ 1.02	\$ 1.04	\$ 1.07	\$ 1.09	\$ 1.11

Commercial Rate Structure - Pumping (per CCF)	Rate per Unit CCF																	
Department & Retail Stores	\$ 1.24	\$ 1.67	\$ 1.92	\$ 2.25	\$ 2.58	\$ 2.72	\$ 2.72	\$ 2.74	\$ 2.80	\$ 2.86	\$ 2.92	\$ 2.95	\$ 2.99	\$ 3.04	\$ 3.12	\$ 3.20	\$ 3.26	\$ 3.32
Hotels & Motels	\$ 1.41	\$ 1.95	\$ 2.24	\$ 2.63	\$ 3.01	\$ 3.17	\$ 3.17	\$ 3.19	\$ 3.27	\$ 3.34	\$ 3.40	\$ 3.45	\$ 3.49	\$ 3.55	\$ 3.64	\$ 3.74	\$ 3.80	\$ 3.88
Laundromats	\$ 1.25	\$ 2.02	\$ 2.32	\$ 2.71	\$ 3.11	\$ 3.28	\$ 3.28	\$ 3.30	\$ 3.37	\$ 3.45	\$ 3.51	\$ 3.56	\$ 3.61	\$ 3.67	\$ 3.76	\$ 3.86	\$ 3.93	\$ 4.01
Laundries	\$ 2.04	\$ 2.97	\$ 3.41	\$ 3.99	\$ 4.57	\$ 4.82	\$ 4.82	\$ 4.85	\$ 4.96	\$ 5.08	\$ 5.17	\$ 5.24	\$ 5.31	\$ 5.40	\$ 5.54	\$ 5.69	\$ 5.78	\$ 5.90
Markets	\$ 2.62	\$ 3.80	\$ 4.37	\$ 5.11	\$ 5.85	\$ 6.17	\$ 6.17	\$ 6.21	\$ 6.36	\$ 6.50	\$ 6.62	\$ 6.71	\$ 6.80	\$ 6.91	\$ 7.09	\$ 7.28	\$ 7.40	\$ 7.55
Mortuaries	\$ 2.61	\$ 2.04	\$ 2.34	\$ 2.74	\$ 3.14	\$ 3.31	\$ 3.31	\$ 3.33	\$ 3.41	\$ 3.49	\$ 3.55	\$ 3.60	\$ 3.65	\$ 3.71	\$ 3.80	\$ 3.91	\$ 3.97	\$ 4.05
Professional Offices	\$ 1.14	\$ 1.40	\$ 1.61	\$ 1.88	\$ 2.16	\$ 2.27	\$ 2.27	\$ 2.29	\$ 2.34	\$ 2.39	\$ 2.44	\$ 2.47	\$ 2.50	\$ 2.55	\$ 2.61	\$ 2.68	\$ 2.73	\$ 2.78
Repair Shops & Service Stations	\$ 1.73	\$ 2.61	\$ 3.00	\$ 3.51	\$ 4.02	\$ 4.24	\$ 4.24	\$ 4.27	\$ 4.37	\$ 4.46	\$ 4.55	\$ 4.61	\$ 4.67	\$ 4.74	\$ 4.87	\$ 5.00	\$ 5.08	\$ 5.19
Restaurants	\$ 2.71	\$ 4.02	\$ 4.62	\$ 5.40	\$ 6.19	\$ 6.52	\$ 6.52	\$ 6.57	\$ 6.72	\$ 6.87	\$ 7.00	\$ 7.10	\$ 7.19	\$ 7.30	\$ 7.49	\$ 7.70	\$ 7.83	\$ 7.98
Other Commercial	\$ 1.24	\$ 1.98	\$ 2.28	\$ 2.66	\$ 3.05	\$ 3.22	\$ 3.22	\$ 3.24	\$ 3.31	\$ 3.39	\$ 3.45	\$ 3.50	\$ 3.54	\$ 3.60	\$ 3.69	\$ 3.79	\$ 3.86	\$ 3.94
Hospitals	\$ 1.40	\$ 2.06	\$ 2.36	\$ 2.77	\$ 3.17	\$ 3.34	\$ 3.34	\$ 3.36	\$ 3.44	\$ 3.52	\$ 3.58	\$ 3.63	\$ 3.68	\$ 3.74	\$ 3.84	\$ 3.94	\$ 4.01	\$ 4.09
Churches & Halls	\$ 1.14	\$ 1.05	\$ 1.21	\$ 1.41	\$ 1.62	\$ 1.71	\$ 1.71	\$ 1.72	\$ 1.76	\$ 1.80	\$ 1.83	\$ 1.86	\$ 1.88	\$ 1.91	\$ 1.96	\$ 2.01	\$ 2.05	\$ 2.09
Schools "B"	\$ 0.49	\$ 0.61	\$ 0.70	\$ 0.82	\$ 0.94	\$ 0.99	\$ 0.99	\$ 0.99	\$ 1.02	\$ 1.04	\$ 1.06	\$ 1.07	\$ 1.09	\$ 1.10	\$ 1.13	\$ 1.16	\$ 1.18	\$ 1.21
Other Commercial "A"	\$ 0.78	\$ 1.32	\$ 1.52	\$ 1.77	\$ 2.03	\$ 2.14	\$ 2.14	\$ 2.14	\$ 2.21	\$ 2.26	\$ 2.30	\$ 2.33	\$ 2.36	\$ 2.40	\$ 2.46	\$ 2.53	\$ 2.57	\$ 2.62
Other Commercial "B"	\$ 0.39	\$ 0.66	\$ 0.76	\$ 0.89	\$ 1.02	\$ 1.07	\$ 1.07	\$ 1.07	\$ 1.08	\$ 1.11	\$ 1.13	\$ 1.15	\$ 1.17	\$ 1.18	\$ 1.20	\$ 1.23	\$ 1.27	\$ 1.31

USER RATE AND CONNECTION FEE COMPARISON



City of Riverside

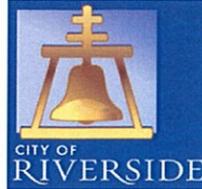
WASTEWATER FINANCIAL ANALYSIS

Sewer User Rates Comparison

User Rate Categories	Rank Proposed Riverside ⁽¹⁾	City of Riverside Monthly Rate		Other Cities/Agencies Monthly Rate									
		Proposed ⁽²⁾	Existing	WMWD	EMWD	Corona	San Bernadino	IEUA-Ontario	Redlands	Rialto	YVWD	Colton	EVMWD
Residential Sewer Rates													
Basic Multi-Family Dwelling Unit	3	\$ 17.84	\$ 12.29	\$ 26.99	\$ 22.01	\$ 37.34	\$ 33.21	\$ 14.81	\$ 11.44	\$ 25.97	\$ 28.02	\$ 28.51	\$ 29.24
Basic Single Family Dwelling Unit	4	\$ 19.77	\$ 13.05	\$ 38.55	\$ 24.39	\$ 37.34	\$ 17.95	\$ 17.70	\$ 15.24	\$ 25.97	\$ 31.39	\$ 32.78	\$ 39.00
Commercial Rate Structure - Non-Pumping (per CCF)													
	Rank Proposed Riverside ⁽¹⁾	Proposed Riverside ⁽²⁾	Existing Riverside ⁽²⁾	WMWD	EMWD	Corona	San Bernadino	IEUA-Ontario	Redlands ⁽⁴⁾	Rialto	YVWD	Colton	EVMWD
Department & Retail Stores	2	\$ 1.41	\$ 1.06	\$ 2.58	\$ 1.98	\$ 5.30	\$ 2.10	\$ 1.44	\$ 2.20	\$ 2.83	\$ 1.63	\$ 1.10	\$ 3.91
Hotels & Motels	4	\$ 1.69	\$ 1.23	\$ 2.64	\$ 2.11	\$ 1.14	\$ 2.17	\$ 1.53	\$ 2.20	\$ 3.33	\$ 2.11	\$ 1.10	\$ 4.10
Laundromats	5	\$ 1.71	\$ 1.06	\$ 3.05	\$ 2.35	\$ 0.15	\$ 1.50	\$ 1.70	\$ 2.20	\$ 2.83	\$ 1.78	\$ 1.10	\$ 3.91
Laundries	4	\$ 2.66	\$ 1.86	\$ 3.05	\$ 2.68	\$ 0.11	\$ 2.05	\$ 1.94	\$ 3.04	\$ 3.33	\$ 3.43	\$ 2.67	\$ 3.91
Markets	8	\$ 3.49	\$ 2.42	\$ 3.05	\$ 2.96	\$ 3.42	\$ 2.08	\$ 2.15	\$ 3.04	\$ 4.25	\$ 6.95	\$ 2.67	\$ 5.13
Mortuaries	6	\$ 1.89	\$ 2.43	\$ 1.49	\$ 1.52	\$ 1.04	\$ 1.18	\$ 1.10	\$ 3.04	\$ 4.25	\$ 3.40	\$ 2.67	\$ 5.13
Professional Offices	2	\$ 1.17	\$ 0.95	\$ 2.30	\$ 1.74	\$ 9.60	\$ 1.69	\$ 1.26	\$ 1.32	\$ 2.83	\$ 1.20	\$ 0.68	\$ 3.91
Repair Shops & Service Stations	3	\$ 2.30	\$ 1.54	\$ 3.05	\$ 2.47	\$ 11.54	\$ 1.58	\$ 1.79	\$ 3.04	\$ 3.33	\$ 2.55	\$ 2.67	\$ 5.13
Restaurants	8	\$ 3.74	\$ 2.53	\$ 2.74	\$ 2.82	\$ 3.02	\$ 2.21	\$ 2.04	\$ 3.04	\$ 4.25	\$ 6.25	\$ 2.67	\$ 5.13
Other Commercial	2	\$ 1.67	\$ 1.06	\$ 3.05	\$ 2.34	\$ 3.33	\$ 2.08	\$ 1.70	\$ 2.20	\$ 3.33	\$ 3.01	\$ 1.10	\$ 4.10
Hospitals	4	\$ 1.77	\$ 1.21	\$ 2.85	\$ 2.26	\$ 4.33	\$ 1.18	\$ 1.64	\$ 2.20	\$ 2.83	\$ 1.98	\$ 1.10	\$ 3.91
Churches & Halls	2	\$ 0.90	\$ 0.99	\$ 1.49	\$ 1.17	\$ 1.05	\$ 0.96	\$ 0.85	\$ 2.20	\$ 2.83	\$ 1.47	\$ 1.10	\$ 4.10
Schools "B"	1	\$ 0.51	\$ 0.41	\$ 1.02	\$ 0.77	\$ 1.08	\$ 0.95	\$ 0.56	\$ 1.32	\$ 2.83	\$ 0.55	\$ 0.68	\$ 3.91
Other Commercial "A"	2	\$ 1.11	\$ 0.67	\$ 2.03	\$ 1.56	\$ 1.14	\$ 2.04	\$ 1.13	\$ 2.20	\$ 3.33	\$ 2.01	\$ 1.10	\$ 4.10
Other Commercial "B"	1	\$ 0.56	\$ 0.33	\$ 1.02	\$ 0.78	\$ 1.20	\$ 2.04	\$ 0.57	\$ 2.20	\$ 3.33	\$ 1.00	\$ 1.10	\$ 4.10

Footnotes:

- (1) Ranking from lowest to highest, 1 being lowest among the 11 cities/agencies, and 11 being the highest among the 11 cities/agencies.
- (2) Proposed City of Riverside Rate is based on the rate scenario that meets bond covenant requirements.
- (3) Sewer Rates for the commercial categories are based on the individual city's \$/ccf (100 cubic feet) rate, unless noted otherwise.
 City of San Bernadino has a \$3 monthly fee added to the \$/ccf rate, the surcharge was added to calculate an average \$/ccf rate.
 Yucaipa Valley Water District (YVWD) and Western Municipal Water District (WMWD) Sewer User rates are based on \$/1000 gal. A conversion to CCF of water used was calculated to compare with City of Riverside rate.
 IEUA-Ontario and Rialto sewer rates are based on \$/edu, and were converted to \$/ccf of water used.
 City of Corona has a monthly flat rate for specific different commercial categories. A \$/ccf rate based on water used was converted to compare with City of Riverside sewer rate. City of Corona did not have some of the commercial categories used for City of Riverside. For those cases, professional judgement was used to determine what water meter size the category would most likely use and that information was applied to the respective rate as provided by the City of Corona.
- (4) City of Redlands has three different rates for each low, med and high strength users. To make the conversion, each Riverside category was assigned either low, medium or high strength.



City of Riverside

WASTEWATER FINANCIAL ANALYSIS

Sewer Connection Fees Comparison

User Rate Categories	Rank	City of Riverside Connection Fee		Other Cities/Agencies Connection Fee									
	Proposed Riverside ⁽¹⁾	Proposed ⁽²⁾	Existing	WMWD	EMWD	Corona	San Bernadino	IEUA-Ontario	Redlands	Rialto	YVWD	Colton	EVMWD
Residential Sewer Rates													
Basic Multi-Family Dwelling Unit	5	\$ 3,134.00	\$ 2,563	\$ 4,500.00	\$ 4,185.00	\$ 2,716.80	\$ 2,471.95	\$ 4,016.13	\$ 3,360.00	\$ 2,170.00	\$ 7,433.00	\$ 2,800.00	\$ 4,014.00
Basic Single Family Dwelling Unit	4	\$ 3,472.00	\$ 2,684	\$ 4,500.00	\$ 4,185.00	\$ 3,397.00	\$ 3,500.00	\$ 4,450.00	\$ 4,200.00	\$ 2,170.00	\$ 7,433.00	\$ 2,800.00	\$ 6,690.00
Commercial Rate Structure - Non-Pumping (per CCF)	Rank	City of Riverside Connection Fee		Other Cities/Agencies Connection Fee ⁽³⁾									
Proposed Riverside ⁽¹⁾	Proposed ⁽²⁾	Existing	WMWD ⁽⁴⁾	EMWD ⁽⁵⁾	Corona ⁽⁶⁾	San Bernadino ⁽⁷⁾	IEUA-Ontario ⁽⁸⁾	Redlands ⁽⁹⁾	Rialto ⁽³⁾⁽¹⁰⁾	YVWD ⁽¹¹⁾	Colton ⁽¹²⁾	EVMWD ⁽³⁾⁽¹⁰⁾	
Department & Retail Stores (40,000 sqft)	2	\$ 8,472.00	\$ 9,333.33	\$ 13,628.97	\$ 15,286.64	\$ 9,523.46	\$ 10,474.12	\$ 16,254.61	\$ 17,414.80	\$ 33,440.00	\$ 27,150.68	\$ 5,047.77	\$ 441,085.20
Hotels & Motels (120 rooms)	5	\$ 157,693.00	\$ 40,920.00	\$ 203,902.50	\$ 237,664.76	\$ 142,480.02	\$ 156,702.85	\$ 252,714.02	\$ 260,542.09	\$ 144,240.00	\$ 422,117.60	\$ 75,519.45	\$ 379,563.60
Laundromats	3	\$ 35,726.00	NA	\$ 48,469.26	\$ 54,409.30	\$ 33,868.65	\$ 37,249.53	\$ 57,854.57	\$ 61,932.95	NA	\$ 96,636.64	\$ 17,951.58	NA
Laundries	5	\$ 81,492.00	NA	\$ 66,080.43	\$ 84,602.83	\$ 46,174.72	\$ 50,784.04	\$ 89,960.00	\$ 84,436.11	NA	\$ 150,263.53	\$ 24,474.23	NA
Markets (20,000 sqft)	9	\$ 40,256.00	\$ 4,666.67	\$ 22,878.77	\$ 32,366.96	\$ 15,986.89	\$ 17,582.75	\$ 34,416.48	\$ 29,233.98	\$ 34,360.00	\$ 57,487.12	\$ 8,473.62	\$ 141,052.00
Mortuaries (15,598 sqft)	4	\$ 32,853.00	\$ 3,639.47	\$ 36,662.31	\$ 54,409.32	\$ 25,618.36	\$ 28,175.66	\$ 57,854.59	\$ 46,846.29	\$ 191,628.99	\$ 96,636.67	\$ 13,578.63	\$ 73,451.01
Professional Offices (30,000 sqft)	2	\$ 10,552.00	\$ 7,000.00	\$ 20,220.04	\$ 22,230.51	\$ 14,129.06	\$ 15,539.47	\$ 23,638.17	\$ 25,836.71	\$ 46,530.00	\$ 39,483.72	\$ 7,488.90	\$ 151,889.70
Repair Shops & Service Stations (3,000 sqft)	5	\$ 11,675.00	\$ 700.00	\$ 13,673.77	\$ 16,149.46	\$ 9,554.76	\$ 10,508.55	\$ 17,172.07	\$ 17,472.04	\$ 2,835.00	\$ 28,683.14	\$ 5,064.36	\$ 7,640.64
Restaurants (5,000 sqft) ⁽¹³⁾	8	\$ 43,300.00	\$ 1,166.67	\$ 23,277.13	\$ 34,863.70	\$ 16,265.25	\$ 17,888.90	\$ 37,071.31	\$ 29,742.99	\$ 65,920.00	\$ 61,921.59	\$ 8,621.16	\$ 167,484.00
Other Commercial (18,449 sqft)	4	\$ 17,258.00	\$ 4,304.84	\$ 23,444.51	\$ 26,296.02	\$ 16,382.21	\$ 18,017.54	\$ 27,961.12	\$ 29,956.88	\$ 12,711.58	\$ 46,704.50	\$ 8,683.15	NA
Hospitals (40,000 sqft)	4	\$ 142,988.00	\$ 9,333.33	\$ 178,390.71	\$ 206,896.40	\$ 124,653.26	\$ 137,096.56	\$ 219,997.37	\$ 227,943.69	NA	\$ 367,469.77	\$ 66,070.63	NA
Churches & Halls (10,000 sqft)	2	\$ 14,600.00	\$ 2,333.33	\$ 36,404.05	\$ 41,842.21	\$ 25,437.89	\$ 27,977.18	\$ 44,491.71	\$ 46,516.28	NA	\$ 74,316.16	\$ 13,482.98	\$ 12,537.10
Schools "B" (12,732 sqft)	1	\$ 35,846.00	\$ 2,971.00	\$ 159,215.30	\$ 175,229.33	\$ 111,254.15	\$ 122,359.91	\$ 186,325.10	\$ 203,441.77	NA	\$ 311,225.72	\$ 58,968.63	NA
Other Commercial "A"	3	\$ 45,267.00	NA	\$ 92,304.02	\$ 103,488.09	\$ 64,498.86	\$ 70,937.35	\$ 110,041.10	\$ 117,944.02	\$ 12,711.58	\$ 183,805.74	\$ 34,186.67	NA
Other Commercial "B"	1	\$ 10,721.00	NA	\$ 43,664.35	\$ 48,995.34	\$ 30,511.14	\$ 33,556.86	\$ 52,097.79	\$ 55,793.33	\$ 12,711.58	\$ 87,020.88	\$ 16,171.98	NA

Footnotes:

- (1) Ranking from lowest to highest, 1 being lowest among the 11 cities/agencies that values are listed for, and 11 being the highest among the 11 cities/agencies that values are listed for.
- (2) City of Riverside Connection fee is based on the information presented at the meeting on August 24, 2007.
- (3) Connection fees for most Cities/Agencies are either flow based or per EDU; Only the Cities of Rialto and Elsinore Valley Municipal Water District (EVMWD) are based on square footage. There are no equivalent conversions for some categories. Therefore fees were not calculated for those categories
- (4) Based on \$16.20 per gpd.
- (5) Based on \$4185 per EDU
- (6) Based on \$11.32 per gpd
- (7) Based on \$12.45 per gpd
- (8) Based on \$4450 per EDU
- (9) Based on \$20.70 per gpd.
- (10) NA: Does not have equivalent conversion to Riverside fee structure
- (11) Based on \$7433 per EDU
- (12) The average daily flow was used to calculate the connection fees for City of Colton, instead of the max. anticipated discharge flow that the City requires.
- (13) Restaurants: For cities/agencies that based the fee on the number of seats, an estimated average of 150 seats were used to calculate the fee.

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