

**CITY OF WILLCOX
REQUEST FOR COUNCIL ACTION**

Agenda Item: _____

Tab Number: _____

Date: 03/04/2013

Date Submitted:
2-12-13
Date Requested:
3-4-13 & 4-1-13

Action:
 Resolution
 Ordinance
 Formal
 Other

**Subject: Review Solid
Waste budgets and Rates
for FY 14**

TO: MAYOR AND COUNCIL

FROM: City Manager

DISCUSSION: The Rates for the utilities are required to be reviewed by the Council annually as per City Code.

The four (4) Enterprise Funds (Gas, Sewer, Solid Waste, and Water) are designed to be supported by the rates charged to the users of the service (much like a private business operation).

In order to measure whether the City Operation of the Enterprise Fund is offering an equitable service for the price paid, the Enterprise Funds make the same payments to the General Fund as a private Organization would be required to make if a franchise were granted.

The goal in setting of the rates is to assure the users will have safe and dependable service at a reasonable cost. This means that the rates should include sufficient monies to allow the necessary operational and capital expenses be paid for in a timely manner. There should be sufficient cash reserves to address normal fluctuations in the income and expense stream; address unexpected emergencies; allow some capital accumulation; provide for major capital expense through long term debt issuance (to match the expense with the rates charged); and provide for stable rates (rather than widely fluctuating rates from year to year). While each Enterprise Fund is to be self-supporting, the cumulative impact of changes in all four Funds will be considered since the rate payers see one bill not four separate bills and the goal is to have small incremental changes rather than widely fluctuation changes.

In order to accomplish these goals a reasonable cash reserve equal to three months of annual operating expenses is established by City Ordinance.

The indirect costs, and costs incurred in other Funds (usually the General Fund), are charged back to each Enterprise Fund.

A Capital Fund is set up for each Enterprise Fund (except Solid Waste) to separate Capital expenses from Operating expenses: this also allows for accumulating capital and paying for large capital items over two or more fiscal years. This also allows for the accounting for long term capital assets and recording them properly on the fiscal records of the City's Enterprise Funds.

Long range projections are made on each of the Enterprise Funds to allow the long term impacts on the rate structure and implement proper planning for significant changes in the fiscal condition of the Enterprise Fund.

Attached are three (3) sheets: the first attached sheet is to compare the cash income and cash expense flows for the year. This sheet uses the averages for the last three years and compares the average cash needs on a monthly basis with the average cash demands on a monthly basis. As can be seen from the chart the income and expense track relatively closely. This means that the income and expense are normally close to the same and there are not period where the City has to pay large amounts while waiting for the income to arrive; therefore the Fund Balance does not have to be large. In this fund there is very little "Capital investment by the City, most is provided by the Contractor. There is little need for any accumulation of capital (which is one of the reasons for no "Capital Fund" to match the Operating Fund in this Enterprise. There is very little in the way of "Disasters" which would cause the City to have to draw on the reserves to draw on the Fund Balance. The current Fund Balance in the Solid Waste Fund is below three (3) months set in City code. The long term Projections sheet shows this "gap" between the target Fund Balance and the current Fund Balance closing over the next couple of years. This seems like a reasonable approach and reduces the need for immediate action in the form of a Rate increase to fill the gap.

The second sheet is a very large and complex spreadsheet that projects the "costs of providing the service over the next Fiscal year. The sheet is large and complex due to a couple of factors, the primary being the number of containers available to the Commercial customers and variety of pickup choses available to the Commercial customers. The purpose of this is to allow the large Commercial customers to set the Solid Waste service to their needs, and adjust the service as the need changes. The small commercial customers and Residential customers are set on a standard size and pickup schedule, this is to stabilize the costs and create a solid base for the contracting out of the service. The Contracting out of the service is to reduce the cost of Operations and Capital to the City's customers and provide the most economic service possible.

Of note on this sheet is the center three (3) columns outlined in black: The left most is the column that represents the "cost" to the City to provide the service; the center column is the current rate structure (FY13); the right column is the current rate structure adjusted by the Cost of Living (COL). The City needs to set the rates at a level that is estimated to provide sufficient revenue to cover the "costs" of providing the service. The rates set by the "cost Model will accomplish that purpose: the Rates established by the COL model are a couple hundred dollars below the Cost model.

The makeup of customer types and numbers varies each month; overall there is not a significant variance over the course of a year in the number or makeup of customers.

There is a "New" cost added to the formula this year. That cost is projected at \$8,000/year. The plan is to use this to foster and expand the current recycling program, specifically the cardboard and aluminum recycling. If successful this will reduce the tonnage entering the Transfer Station; a reduction in tonnage reduces the total tipping dollars paid to the Regional Landfill. Ultimately, this should reduce the necessary costs charged to the City Customers (currently the rates are based upon an estimated 3400 tons of tipping fees per year). This is of particular importance because the Tipping Fees charged by the Regional Landfill have been and (based on the discussion at the Rate Review Advisory Board [RRAB] meetings) scheduled to further accelerate much faster than the inflation rate. At this time the staff does not have a good estimate of the costs of operating the recycling program nor the estimated amount of reduction of tonnage: we anticipate that during FY14, the recycling activity will allow gathering of information so better estimates can be made and the economics of recycling addressed during the Rate hearings for FY15.

This is the third and final year for the "Repayment" of the General Fund by the Solid Waste Fund. This should allow relief during FY 15 Rate review, as the total costs in the Solid Waste Fund will be reduced \$35,799/yr.

The third attachment is the long-term Solid Waste Fund Projections. There are numerous assumptions in assembling this sheet they are listed on the Sheet. Of particular notice is the "Contingency" line item. The purpose of this line item is to meet State Budgetary law requirements: if the expenses should come in higher than anticipated (probably due to increased activity), we have to have sufficient "Appropriations/Budget" in order to spend the money. There is not a problem with State Law on receiving too much income (which would also increase if the expenses increased due to increased activity).

The third attachment shows that based upon the information and assumptions made the Solid Waste Fund will remain health with moderate changes in the rates charged.

RECOMMENDATION: Staff recommendation is to use the 1.7% COL as the increase. While this is slightly below the estimated cost it is not significant. Further it is easier to adjust the rate tables and easier to explain to the customers.

FISCAL IMPACT: Estimated total income to the Solid Waste Fund of \$663,922 in FY 14. Estimated total expenses to the Solid Waste Fund, (including \$50,000 contingency), of \$708,757 in FY 14.

Prepared by: Pat McCourt

Approved by:



City Manager

Solid Waste Fund Projection Sheet FY14
Date of Sheet 2-14-13

Attached page 3

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Opening Balance (OBO)	-13166	-20029	-932	35,525	52,350	82,710	75,121	30,285	65,847	95,458	118,415	138,092	154,133
Operating Income	553252	569339	562360	548,260	655,997	668,800	658,209	677,955	698,294	719,243	740,820	763,045	785,936
Service fees					5,385	5,547	5,713	5,884	6,061	6,243	6,430	6,623	6,822
Penalty Fees	0	0	0	0	0	0	0	303	658	955	1,184	1,381	1,541
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Income	553252	569339	562360	548,260	661,382	674,347	663,922	684,142	705,013	726,440	748,434	771,048	794,299

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Daily Operating Costs										
Contract Services 3%	508301	502179	297394	299,655	331,404	356,884	330,391	340,303	350,512	361,027
Tipping fees	48000	48000	175709	172,897	162,237	166,400	180,200	192,780	206,168	220,412
Overhead 3%	0	0	52800	52,800	100,132	122,853	104,367	107,498	110,723	114,045
Loan repay/OBO	0	0	0	0	35,799	35,799	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0	0
Other programs/costs	3814	63	0	6,083	1,450	0	8,000	8,000	8,000	8,000
Total Operating Costs	560115	550242	525903	531,435	631,022	681,936	708,757	648,581	675,402	703,484

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
OBO next year	-20029	-932	35525	52,350	82,710	75,121	30,285	65,847	95,458	118,415
Goal for OBO = 1/4 of estimated Operating costs				\$177,189.25	\$162,145.19	\$188,850.57	\$182,189.09	\$182,189.09	\$188,751.92	\$195,569.50

GF Loan Outstanding	107397	107397	107397	107397	107397	71598	35799
Loan Repayment amount	0	0	0	0	35799	35799	35799
Balance owed	107397	107397	107397	107397	71598	35799	35799

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Tipping Rate											
Tons	3514.18	3457.93	3181.11	3200	3400	3570	3748.5	3935.925	4132.72125	4339.35731	4556.32518
Total Tipping fees/yr	175709	172896.5	162236.6	166400	180200	192780	206167.5	220411.8	231432.39	243004.01	255154.21

Assumes a 3% COL FY 15 and beyond - however after FY 18 it appears rate increases may be less than rate of inflation (because the OBO is greater than necessary in the projections).

Assumes approximately same number and mix of customers

Assumes a OBO goal of 3 months operating cost reached at end of FY 18

FY 14 tons set at 3400 based on actual. Assumes tons increase by 5%/yr for FY15 and each year after.

Tipping fees increase \$1/yr through FY17 and are then Flat. This assumption is very suspect based upon discussions at the RRAB.

Contract services end FY15-16 must be rebid in FY18-19 (if 3-one year extensions are used), current contract includes a Cost of Living Adjustment annually.

City is part of a group that uses the Cochise County Regional Landfill, as part of that group the City agrees to deposit all Solid Waste under its control in the Regional Landfill.

Tipping Fees & Contractor services not separated prior to FY 09

Interest is 1% of fund balance (OBO); no interest prior to FY 15 because of debt owed GF (any interest is retained in GF)

There are no "License fees" in this enterprise because they are built into the Contractor's cost and paid directly to the General Fund

Assumes COL basis used for rate adjustments in FY14

Overhead is recalculated each year, assumes a 3% increase for projections

Contingency line item is strictly to allow for higher than planned expenses and stay in compliance with State Law

Rate Verification Table Solid
Date of Sheet 2-14-13

Com Customer 1.5 yd				can X pu X weeks/monthX	Units or Volume/cu	Contractor	Loan repay/month	Cost Basis for 1.5 yd tipping	
# cans	# or pickups/w	#accounts	weeks/mo nth					overhead/m	fee/month
1	1	34	4.33	147.22	4.33	\$ 20.53	\$ 6.41	\$ 24.01	\$ 7.96
1	2	39	4.33	337.74	8.66	\$ 41.05	\$ 6.41	\$ 24.01	\$ 15.92
1	3	6	4.33	77.94	12.99	\$ 61.58	\$ 6.41	\$ 24.01	\$ 23.88
1	5	0	4.33	0	21.65	\$ 102.63	\$ 6.41	\$ 24.01	\$ 41.25
1	6	3	4.33	77.94	25.98	\$ 123.16	\$ 6.41	\$ 24.01	\$ 47.76
2	1	1	4.33	8.66	8.66	\$ 41.05	\$ 6.41	\$ 24.01	\$ 15.92
2	2	2	4.33	34.64	17.32	\$ 82.11	\$ 6.41	\$ 24.01	\$ 31.84
2	3	2	4.33	51.96	25.98	\$ 123.16	\$ 6.41	\$ 24.01	\$ 47.76
2	4	0	4.33	0	34.64	\$ 164.21	\$ 6.41	\$ 24.01	\$ 65.77
2	5	0	4.33	0	43.30	\$ 205.27	\$ 6.41	\$ 24.01	\$ 82.01
2	6	0	4.33	0	51.96	\$ 246.32	\$ 6.41	\$ 24.01	\$ 95.51
3	2	0	4.33	0	25.98	\$ 123.16	\$ 6.41	\$ 24.01	\$ 47.76
3	3	1	4.33	38.97	38.97	\$ 184.74	\$ 6.41	\$ 24.01	\$ 71.63
3	6	1	4.33	77.94	77.94	\$ 369.48	\$ 6.41	\$ 24.01	\$ 143.27
4	2	2	4.33	69.28	34.64	\$ 164.21	\$ 6.41	\$ 24.01	\$ 63.67
4	5	0	4.33	0	86.60	\$ 410.54	\$ 6.41	\$ 24.01	\$ 159.19
4	6	0	4.33	0	103.92	\$ 492.64	\$ 6.41	\$ 24.01	\$ 191.02
6	2	0	4.33	0	51.96	\$ 246.32	\$ 6.41	\$ 24.01	\$ 95.51
			91	922.29					

Com Customer 3 yd				2X vol 1.5yd		Contractor	Loan repay/month	Cost Basis for 3 yd	
# cans	# or pickups/w	#accounts	weeks/mo nth					overhead/m	fee/month
1	1	11	4.33	95.26	8.66	\$ 37.88	\$ 6.41	\$ 24.01	\$ 15.92
1	2	15	4.33	259.80	17.32	\$ 75.76	\$ 6.41	\$ 24.01	\$ 31.84
1	3	12	4.33	311.76	25.98	\$ 113.65	\$ 6.41	\$ 24.01	\$ 47.76
1	4	1	4.33	34.64	34.64	\$ 151.53	\$ 6.41	\$ 24.01	\$ 63.67
1	5	1	4.33	43.30	43.30	\$ 189.41	\$ 6.41	\$ 24.01	\$ 79.59
1	6	2	4.33	103.92	51.96	\$ 227.29	\$ 6.41	\$ 24.01	\$ 95.51
2	1	2	4.33	34.64	17.32	\$ 75.76	\$ 6.41	\$ 24.01	\$ 31.84
2	2	11	4.33	381.04	34.64	\$ 151.53	\$ 6.41	\$ 24.01	\$ 63.67
2	3	1	4.33	51.96	51.96	\$ 227.29	\$ 6.41	\$ 24.01	\$ 95.51
2	4	1	4.33	69.28	69.28	\$ 303.05	\$ 6.41	\$ 24.01	\$ 127.35
2	5	4	4.33	346.40	86.60	\$ 378.82	\$ 6.41	\$ 24.01	\$ 159.19
2	6	5	4.33	519.60	103.92	\$ 454.58	\$ 6.41	\$ 24.01	\$ 191.02
3	2	1	4.33	51.96	51.96	\$ 227.29	\$ 6.41	\$ 18.91	\$ 95.51
3	3	2	4.33	155.88	77.94	\$ 340.94	\$ 6.41	\$ 24.01	\$ 143.27
3	6	1	4.33	155.88	155.88	\$ 681.87	\$ 6.41	\$ 24.01	\$ 286.54
4	2	2	4.33	138.56	69.28	\$ 303.05	\$ 6.41	\$ 24.01	\$ 127.35
4	5	0	4.33	0.00	173.20	\$ 757.64	\$ 6.41	\$ 24.01	\$ 318.37
4	6	0	4.33	0.00	207.84	\$ 909.16	\$ 6.41	\$ 24.01	\$ 382.05
			72	2753.88					
				3676.17					

Com customer 96 gal 103
Total Com 266

Cost Basis 96 Com			
\$ 10.99	\$ 1.71	\$ 4.24	\$ 7.30

and type Res customers
normal 1 2 1024 na
Side yard 1 2 4 na
total # res 1028

Cost Basis Res			
\$ 9.70	\$ 1.71	\$ 4.24	\$ 7.30
\$ 12.09	\$ 1.71		\$ 7.30

FY	Tons	Fy tip	res ton	com ton	res/month	com/month	com tip	res tipfee	Yr tipping
Fy14	3400	53	1870	1530	155.8333	127.5	\$ 1.84	7.30253463	\$ 180,200.00

For FY 13 and beyond the split of tons is 55% Res (include 96 gal com) and 45% other com

Loan FY14
\$ 35,799.00

Contractor rates	FY13 rate	FY14 Rate:	contractor COL
Insert res coll rate	9.53883	9.70099	1.017 CPI 1/1/2013
Insert com 96 coll rate	10.8045	10.98818	
Insert 1.5 yd coll rate	4.66137	4.740613	
Insert 3 yd coll com	8.60244	8.748681	
Side Yard	11.88495	12.08699	

Recycle costs			
	yrly	monthly	#units
RES 55%	\$ 4,400.00	\$ 366.67	2.249488753
Com 45%	\$ 3,600.00	\$ 300.00	0.265251989
Total	\$ 8,000.00	\$ 666.67	

Cost based

Revenue

\$	2,079.18	
\$	3,495.90	
\$	708.75	
\$	-	
\$	610.75	
\$	89.64	
\$	293.22	
\$	407.17	
\$	-	
\$	-	
\$	-	
\$	289.04	
\$	545.42	
\$	521.11	
\$	-	
\$	-	
\$	-	
\$	9,040.18	Monthly income 1.5 yd
\$	108,482.11	Annual income 1.5 yd

Rates with COL

\$	1,917.70
\$	3,313.05
\$	681.04
\$	-
\$	574.38
\$	84.38
\$	284.13
\$	398.34
\$	-
\$	-
\$	-
\$	283.91
\$	538.17
\$	383.47
\$	-
\$	-
\$	-
\$	8,458.56
\$	101,502.74

\$	951.13	
\$	2,104.01	
\$	2,328.81	
\$	247.87	
\$	301.67	
\$	710.94	
\$	280.53	
\$	2,726.55	
\$	355.47	
\$	463.07	
\$	2,282.68	
\$	3,391.36	
\$	350.37	
\$	1,033.74	
\$	1,001.08	
\$	926.14	
\$	-	
\$	-	
\$	19,455.42	Monthly income 3 yd
\$	233,465.04	Annual income 3 yd

\$	899.66
\$	2,035.78
\$	2,275.80
\$	243.59
\$	283.85
\$	702.93
\$	271.44
\$	2,679.51
\$	334.93
\$	436.92
\$	2,268.80
\$	3,375.37
\$	337.53
\$	1,026.54
\$	943.86
\$	873.85
\$	-
\$	-
\$	18,990.37
\$	227,884.44

\$	2,525.04	Monthly income comm 96
\$	30,300.44	Annual income comm 96

\$	2,616.68
\$	31,400.16

\$	23,785.20	Monthly income res 96
\$	85.48	Monthly income side yard 96
\$	23,870.67	Monthly income res 96
\$	286,448.09	Annual Income all res

\$	24,702.20
\$	82.95
\$	24,785.14
\$	297,421.73

\$	658,695.68	Total Annual income Res & Comm
----	------------	--------------------------------

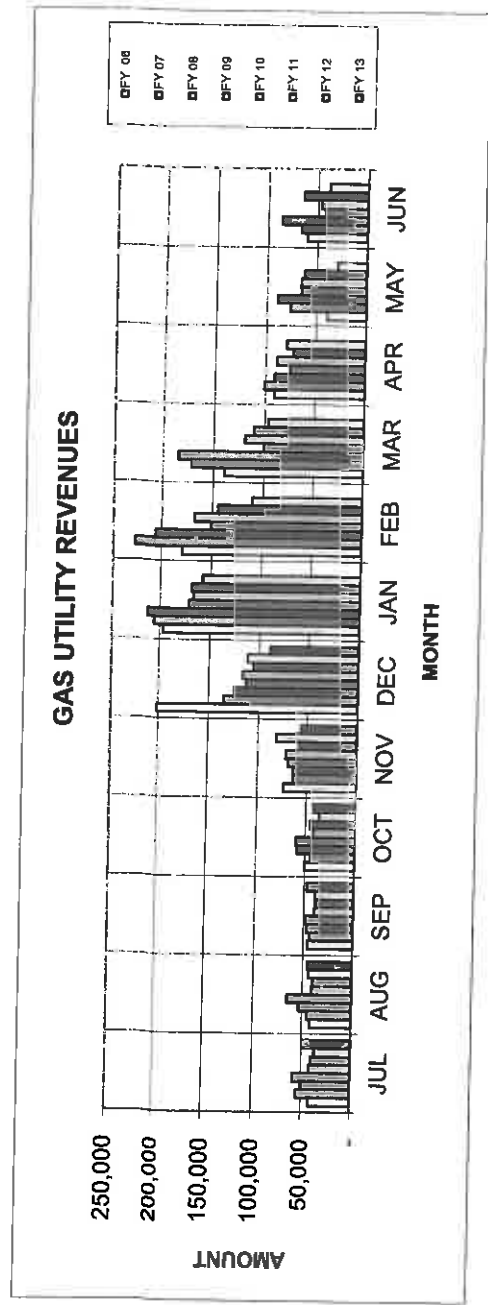
\$	658,209.07
----	------------

No Change Option
\$ 647,206.56
Est Shortage
\$ 11,002.51

FY 2012-2013 REVENUE ANALYSIS, 8 YEAR COMPARISON GAS UTILITY REVENUES

Notes - Bills are issued and revenue accrued at Month-end

	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	TOTAL
FY 05	42,678	37,641	42,952	37,363	69,270	154,863	186,748	135,275	109,890	96,106	75,054	48,219	\$ 1,036,061
% ACTUAL	4%	8%	12%	16%	22%	37%	55%	68%	79%	88%	95%	100%	
FY 06	42,028	42,264	45,566	50,421	73,540	201,560	196,871	179,204	139,548	90,937	39,083	60,346	\$ 1,161,368
% ACTUAL	4%	7%	11%	18%	22%	39%	56%	72%	84%	91%	95%	100%	
FY 07	55,290	44,858	43,710	44,609	64,513	134,948	206,299	227,637	171,913	100,899	76,255	66,204	\$ 1,237,136
% ACTUAL	4%	8%	12%	15%	20%	31%	48%	66%	80%	88%	95%	100%	
FY 08	50,177	53,520	46,752	58,960	64,391	124,950	213,545	206,391	184,907	90,713	89,126	86,167	\$ 1,269,599
% ACTUAL	4%	8%	12%	16%	22%	31%	48%	64%	79%	86%	93%	100%	
FY 09	58,826	65,642	48,355	59,570	69,617	113,039	171,323	150,892	100,487	75,437	65,377	42,669	\$ 1,021,234
% ACTUAL	6%	12%	17%	23%	30%	41%	57%	72%	82%	89%	96%	100%	
FY 10	41,733	40,220	39,227	41,802	71,781	116,454	167,089	167,814	119,305	88,532	65,556	46,300	\$ 1,005,813
% ACTUAL	4%	8%	12%	16%	23%	35%	52%	68%	80%	89%	95%	100%	
FY 11	40,283	39,999	38,193	45,317	58,180	105,816	168,898	144,595	110,509	72,346	62,061	64,102	\$ 950,298
% ACTUAL	4%	8%	12%	17%	23%	34%	52%	67%	79%	87%	93%	100%	
FY 12	36,851	43,658	39,073	35,956	81,593	111,695	158,415	110,759	95,967	78,982	28,587	37,840	\$ 859,377
% ACTUAL	4%	9%	14%	18%	28%	41%	59%	72%	83%	92%	96%	100%	
FY 13	49,525	44,905	47,219	42,036	56,456	89,119							\$ 329,259
% BUDGET	4%	7%	11%	14%	19%	25%	25%	25%	25%	25%	25%	25%	\$ 1,294,173
AVG % RECV'D	4%	9%	13%	17%	23%	35%	50%	64%	75%	82%	87%	92%	



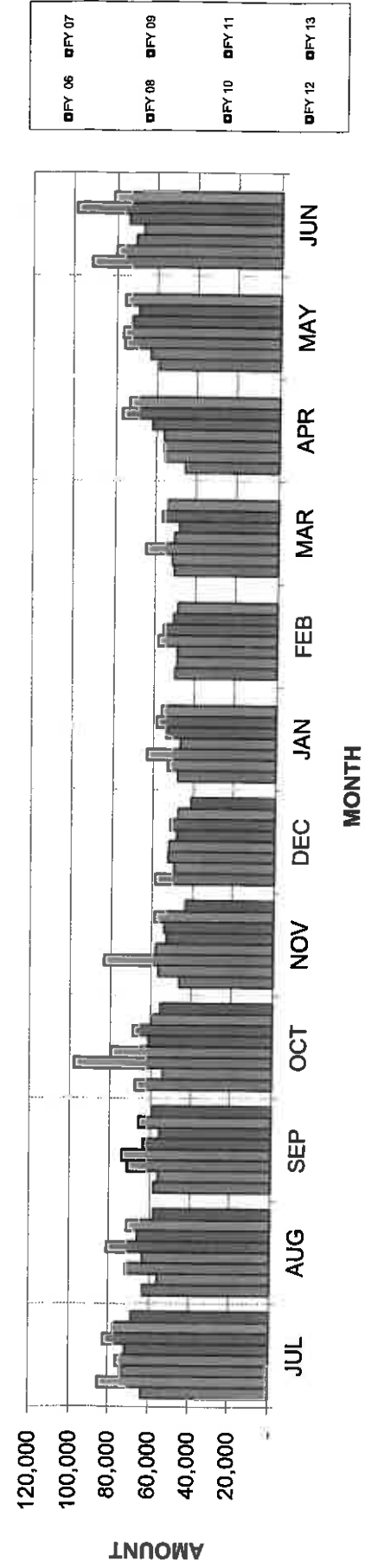
FY 2012-2013 REVENUE ANALYSIS, 8 YEAR COMPARISON

WATER UTILITY REVENUES

Notes - Bills are issued and revenue accrued at Month-end

	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	TOTAL REVENUE	GRANT REVENUE
FY 05	56,034	40,548	43,069	37,651	40,896	31,034	43,027	37,582	40,802	41,364	54,871	58,994	\$ 525,871	
% ACTUAL	11%	18%	27%	34%	41%	47%	56%	63%	70%	78%	89%	100%		
FY 06	63,769	63,386	58,233	67,595	46,185	58,330	47,768	49,848	50,561	45,313	58,967	91,189	\$ 701,143	\$ 364,914
% ACTUAL	9%	18%	26%	36%	43%	51%	58%	65%	72%	79%	87%	100%		
FY 07	85,346	56,208	56,040	54,144	56,904	49,332	52,760	48,699	51,606	55,220	63,091	80,259	\$ 709,609	\$ 766,526
% ACTUAL	12%	20%	28%	35%	43%	50%	58%	65%	72%	80%	89%	100%		
FY 08	73,828	71,738	71,271	97,976	83,269	52,258	63,303	48,683	64,593	55,919	76,083	70,801	\$ 829,722	\$ 338,405
% ACTUAL	9%	18%	26%	38%	48%	54%	62%	68%	76%	82%	91%	100%		
FY 09	76,182	63,620	74,064	79,437	58,064	51,981	46,611	58,014	50,563	56,157	76,661	66,997	\$ 758,350	\$ 54,581
% ACTUAL	10%	18%	28%	39%	46%	53%	59%	67%	74%	81%	91%	100%		
FY 10	71,980	80,895	63,697	61,358	52,767	48,144	53,600	55,245	47,974	62,024	72,540	74,279	\$ 744,502	
% ACTUAL	10%	21%	29%	37%	44%	51%	58%	66%	72%	80%	90%	100%		
FY 11	82,501	66,205	55,706	69,040	54,039	51,075	58,591	50,699	56,342	76,788	69,295	98,488	\$ 788,772	
% ACTUAL	10%	19%	26%	35%	42%	48%	55%	62%	69%	79%	88%	100%		
FY 12	77,350	71,337	66,044	60,180	58,586	47,458	55,988	48,497	53,921	73,151	75,706	81,580	\$ 769,797	
% ACTUAL	10%	19%	28%	36%	43%	49%	57%	63%	70%	80%	89%	100%		
FY 13	68,917	58,197	59,071	55,628	43,393	40,938		42%	42%	42%	42%	42%	\$ 326,144	
% BUDGET	9%	16%	24%	31%	37%	42%		42%	42%	42%	42%	42%	\$ 778,089	
AVG % RECV'D	10%	19%	27%	36%	43%	50%	56%	62%	68%	75%	83%	93%		1,524,426

WATER UTILITY REVENUES



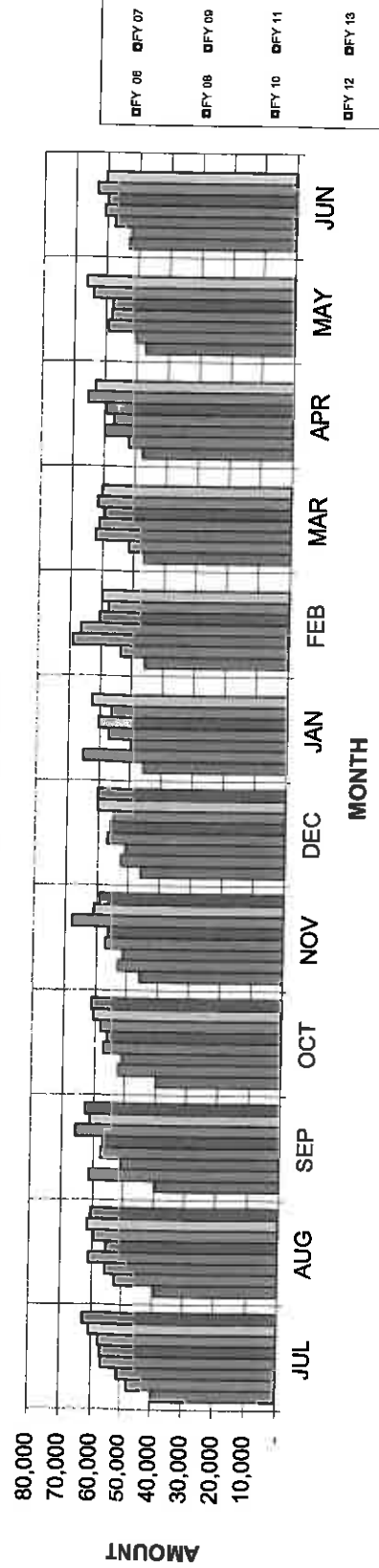
FY 2012-2013 REVENUE ANALYSIS, 8 YEAR COMPARISON

SEWER UTILITY REVENUES

Notes - Bills are issued and revenue accrued at Month-end

	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	TOTAL	GRANT/WIFA FUNDS
FY 05	33,378	33,974	33,213	35,198	33,402	34,369	40,514	39,910	41,996	40,523	39,543	39,680	\$445,699	
% ACTUAL	7%	15%	23%	30%	38%	46%	55%	64%	73%	82%	91%	100%		
FY 06	39,557	39,295	39,364	39,725	45,486	45,773	45,580	45,719	46,611	47,680	47,187	52,834	\$534,811	
% ACTUAL	7%	15%	22%	30%	38%	47%	55%	64%	72%	81%	90%	100%		
FY 07	47,432	52,379	61,245	52,204	52,895	52,315	65,210	53,563	51,419	51,916	50,351	52,188	\$643,118	
% ACTUAL	7%	16%	25%	33%	41%	50%	60%	68%	76%	84%	92%	100%		
FY 08	51,224	55,618	50,811	50,934	51,165	50,871	49,430	69,135	62,101	59,690	59,167	57,526	\$667,674	
% ACTUAL	8%	16%	24%	31%	39%	47%	54%	64%	74%	83%	91%	100%		
FY 09	56,756	61,058	57,690	57,159	57,048	56,935	57,066	66,618	61,118	57,013	58,098	60,546	\$707,104	
% ACTUAL	8%	17%	25%	33%	41%	49%	57%	67%	75%	83%	91%	100%		
FY 10	57,050	55,412	56,822	56,006	56,139	55,892	60,416	60,531	59,282	59,323	57,869	59,779	\$694,519	
% ACTUAL	8%	16%	24%	32%	41%	49%	57%	66%	75%	83%	91%	100%		
FY 11	57,696	59,476	65,865	58,254	67,869	55,023	56,236	57,805	61,597	65,378	63,916	62,949	\$732,083	
% ACTUAL	8%	16%	25%	33%	42%	50%	57%	65%	74%	83%	91%	100%		\$103,758.70
FY 12	60,740	61,721	61,343	60,521	60,934	60,295	62,621	59,789	60,178	62,858	66,087	60,277	\$737,363	
% ACTUAL	8%	17%	25%	33%	41%	50%	58%	66%	74%	83%	92%	100%		\$41,259.55
FY 13	62,847	60,612	62,856	61,358	59,106	60,222							\$367,002	
BUDGET	8%	16%	25%	33%	41%	49%	49%	49%	49%	49%	49%	49%	\$755,491	
AVG %														
RECVD	8%	16%	24%	32%	40%	48%	56%	64%	71%	79%	87%	94%	\$	230,018

SEWER UTILITY REVENUE

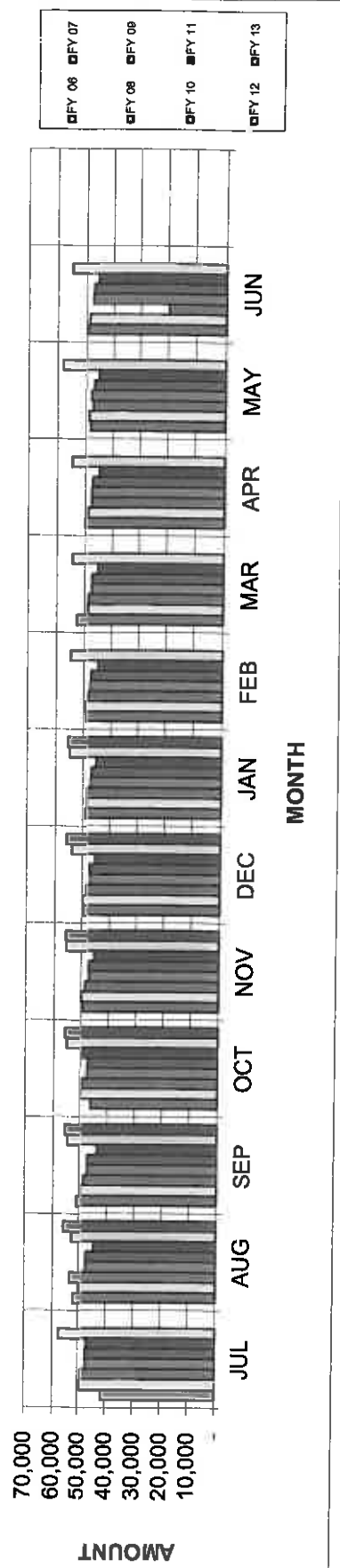


FY 2012-2013 REVENUE ANALYSIS, 8 YEAR COMPARISON
SOLID WASTE UTILITY REVENUES

Notes - Bills are issued and revenue accrued at Month-end

	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	TOTAL
FY 05	34,456	34,993	35,168	35,194	34,971	34,867	35,080	35,110	35,042	34,898	34,972	41,892	\$ 426,642
% ACTUAL	8%	16%	25%	33%	41%	49%	57%	66%	74%	82%	90%	100%	
FY 06	41,500	51,958	50,758	46,066	49,316	49,423	48,927	48,818	52,777	49,843	48,473	49,546	\$ 587,406
% ACTUAL	7%	16%	25%	32%	41%	49%	58%	66%	75%	83%	92%	100%	
FY 07	49,286	49,802	49,514	49,774	49,833	49,617	48,492	49,434	48,862	48,908	48,963	48,900	\$ 591,387
% ACTUAL	8%	17%	25%	34%	42%	50%	59%	67%	75%	83%	92%	100%	
FY 08	48,950	53,482	48,497	49,250	48,585	48,248	48,327	48,218	48,638	47,808	47,426	19,372	\$ 556,802
% ACTUAL	9%	18%	27%	36%	45%	53%	62%	71%	79%	88%	97%	100%	
FY 09	47,091	47,390	47,072	47,459	47,153	47,054	47,270	47,662	47,398	47,717	48,014	47,639	\$ 568,919
% ACTUAL	8%	17%	25%	33%	42%	50%	58%	66%	75%	83%	92%	100%	
FY 10	47,284	47,357	47,082	47,293	47,237	47,313	47,022	47,439	47,472	47,409	47,071	47,328	\$ 567,306
% ACTUAL	8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	
FY 11	46,916	44,546	43,545	48,948	45,377	45,375	45,298	44,933	45,169	45,018	45,279	45,510	\$545,914
%ACTUAL	9%	17%	25%	34%	42%	50%	59%	67%	75%	83%	92%	100%	
FY 12	57,753	52,588	54,554	55,112	55,520	53,777	54,816	54,723	54,441	54,761	58,132	55,081	\$661,259
%ACTUAL	9%	17%	25%	33%	42%	50%	58%	66%	75%	83%	92%	100%	
FY 13	56,083	55,632	55,683	55,666	55,785	55,532							\$334,381
% BUDGET	8%	17%	25%	33%	42%	50%	50%	50%	50%	50%	50%	50%	
AVG % RECVD	8%	17%	25%	34%	42%	50%	59%	67%	75%	84%	92%	100%	

SOLID WASTE UTILITY REVENUES



Waste

Attached page 2

recycle costs	Rates			LP check/month	OH check/month	tp check/month	contractor payments/month	recycle costs
	FY 14 Cost	Fy13	FY 14 COL					
\$ 2.25	\$ 61.15	\$ 55.46	\$ 56.40	\$ 217.80	\$ 816.37	\$ 270.62	\$ 697.91	\$ 76.48
\$ 2.25	\$ 89.64	\$ 83.53	\$ 84.95	\$ 249.82	\$ 936.42	\$ 620.83	\$ 1,601.09	\$ 87.73
\$ 2.25	\$ 118.12	\$ 111.61	\$ 113.51	\$ 38.43	\$ 144.06	\$ 143.27	\$ 369.48	\$ 13.50
\$ 2.25	\$ 171.30	\$ 162.55	\$ 165.31	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2.25	\$ 203.58	\$ 188.26	\$ 191.46	\$ 19.22	\$ 72.03	\$ 143.27	\$ 369.48	\$ 6.75
\$ 2.25	\$ 89.64	\$ 82.97	\$ 84.38	\$ 6.41	\$ 24.01	\$ 15.92	\$ 41.05	\$ 2.25
\$ 2.25	\$ 146.61	\$ 139.69	\$ 142.06	\$ 12.81	\$ 48.02	\$ 63.67	\$ 164.21	\$ 4.50
\$ 2.25	\$ 203.58	\$ 195.84	\$ 199.17	\$ 12.81	\$ 48.02	\$ 95.51	\$ 246.32	\$ 4.50
\$ 2.25	\$ 262.65	\$ 251.85	\$ 256.13	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2.25	\$ 319.94	\$ 307.60	\$ 312.83	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2.25	\$ 374.50	\$ 364.30	\$ 370.49	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2.25	\$ 203.58	\$ 195.29	\$ 198.61	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2.25	\$ 289.04	\$ 279.16	\$ 283.91	\$ 6.41	\$ 24.01	\$ 71.63	\$ 184.74	\$ 2.25
\$ 2.25	\$ 545.42	\$ 529.17	\$ 538.17	\$ 6.41	\$ 24.01	\$ 143.27	\$ 369.48	\$ 2.25
\$ 2.25	\$ 260.56	\$ 188.53	\$ 191.74	\$ 12.81	\$ 48.02	\$ 127.35	\$ 328.43	\$ 4.50
\$ 2.25	\$ 602.39	\$ 581.45	\$ 591.33	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2.25	\$ 716.34	\$ 690.65	\$ 702.39	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2.25	\$ 374.50	\$ 357.83	\$ 363.91	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 582.92	\$ 2,184.98	\$ 1,695.34	\$ 4,372.22	\$ 204.70
\$ 2.25	\$ 86.47	\$ 80.42	\$ 81.79	\$ 70.46	\$ 264.12	\$ 175.11	\$ 416.70	\$ 24.74
\$ 2.25	\$ 140.27	\$ 133.45	\$ 135.72	\$ 96.09	\$ 360.16	\$ 477.56	\$ 1,136.45	\$ 33.74
\$ 2.25	\$ 194.07	\$ 186.48	\$ 189.65	\$ 76.87	\$ 288.13	\$ 573.07	\$ 1,363.74	\$ 26.99
\$ 2.25	\$ 247.87	\$ 239.52	\$ 243.59	\$ 6.41	\$ 24.01	\$ 63.67	\$ 151.53	\$ 2.25
\$ 2.25	\$ 301.67	\$ 279.11	\$ 283.85	\$ 6.41	\$ 24.01	\$ 79.59	\$ 189.41	\$ 2.25
\$ 2.25	\$ 355.47	\$ 345.59	\$ 351.47	\$ 12.81	\$ 48.02	\$ 191.02	\$ 454.58	\$ 4.50
\$ 2.25	\$ 140.27	\$ 133.45	\$ 135.72	\$ 12.81	\$ 48.02	\$ 63.67	\$ 151.53	\$ 4.50
\$ 2.25	\$ 247.87	\$ 239.52	\$ 243.59	\$ 70.46	\$ 264.12	\$ 700.42	\$ 1,666.80	\$ 24.74
\$ 2.25	\$ 355.47	\$ 329.33	\$ 334.93	\$ 6.41	\$ 24.01	\$ 95.51	\$ 227.29	\$ 2.25
\$ 2.25	\$ 463.07	\$ 429.62	\$ 436.92	\$ 6.41	\$ 24.01	\$ 127.35	\$ 303.05	\$ 2.25
\$ 2.25	\$ 570.67	\$ 557.72	\$ 567.20	\$ 25.62	\$ 96.04	\$ 636.75	\$ 1,515.27	\$ 9.00
\$ 2.25	\$ 678.27	\$ 663.79	\$ 675.07	\$ 32.03	\$ 120.05	\$ 955.12	\$ 2,272.91	\$ 11.25
\$ 2.25	\$ 350.37	\$ 331.89	\$ 337.53	\$ 6.41	\$ 18.91	\$ 95.51	\$ 227.29	\$ 2.25
\$ 2.25	\$ 516.87	\$ 504.69	\$ 513.27	\$ 12.81	\$ 48.02	\$ 286.54	\$ 681.87	\$ 4.50
\$ 2.25	\$ 1,001.08	\$ 928.08	\$ 943.86	\$ 6.41	\$ 24.01	\$ 286.54	\$ 681.87	\$ 2.25
\$ 2.25	\$ 463.07	\$ 429.62	\$ 436.92	\$ 12.81	\$ 48.02	\$ 254.70	\$ 606.11	\$ 4.50
\$ 2.25	\$ 1,108.68	\$ 1,026.38	\$ 1,043.83	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2.25	\$ 1,323.88	\$ 1,237.06	\$ 1,258.09	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 461.21	\$ 1,723.68	\$ 5,062.16	\$ 12,046.41	\$ 161.96
\$ 0.27	\$ 24.51	\$ 24.98	\$ 25.40	\$ 176.59	\$ 437.18	\$ 752.16	\$ 1,131.78	\$ 27.32
				LP check/yr	OH check/yr	tpcheck/yr	Contr pay /yr	Recycle/yr
				\$ 14,648.79	\$ 52,150.07	\$ 90,115.93	\$ 210,604.94	\$ 4,727.85
				loan pay/yr	OH pay/yr	tp check/yr	cont pay/yr	Recycle/yr
\$ 0.27	\$ 23.23	\$ 23.72	\$ 24.12	\$ 21,067.92	\$ 52,155.72	\$ 89,733.55	\$ 119,205.77	\$ 3,259.42
\$ 0.27	\$ 21.37	\$ 20.39	\$ 20.74	\$ 82.30	\$ -	\$ 350.52	\$ 580.18	\$ 12.73

Total yearly Res & Comm costs by type
 \$ 35,799.00 \$ 104,305.79 \$ 180,200.00 \$ 330,390.88 \$ 8,000.00

Res Loan	Com Loan
\$ 1.71	\$ 6.41

\$ 658,695.68 Total Annual costs Res & Comm =

Yr Overhead	Res OH	Com OH
\$ 104,367.00	\$ 4.24	24.01

FY 13 RES rate includes Com 96 gal 55% Res and 45% com split

