

JACKSON CITY COUNCIL  
Regular Session  
March 12, 2012  
7:00 p.m.

Call to Order..... President Speakman  
Pledge of Allegiance..... Mr. Brown  
Opening Prayer..... Mr. Brown

Roll Call

Approval of Minutes

February 27, 2012

VISITORS

COMMITTEE REPORTS:

- Utility - Brown, Elliott and Queen
- Budget & Finance – Kitchen, Smith and Brown
- Police, Fire & Traffic - Smith, Kitchen and Foster
- Service –Elliott, Foster and Jones
- Railroad – Jones, Smith and Elliott
- Building/Recreation – Smith, Foster and Queen
- City Auditor
- Law Director
- Mayor
- Service/Safety Director

ORDINANCES AND RESOLUTIONS

CORRESPONDENCE

OLD BUSINESS

NEW BUSINESS

ADJOURN

## JACKSON CITY COUNCIL

*Minutes from*  
February 27, 2012  
7:00 p.m.  
Regular Session

Jackson City Council met in regular session on Monday, February 27, 2012 at 7:00 p.m. at the Jackson City Council chambers. President Ron Speakman called the meeting to order. The Pledge of Allegiance was given, led by Mr. Kitchen  
. The Prayer was given, led by Mr. Brown.

A roll call was taken as follows:

- Mr. Brown - present
- Mr. Kitchen - present
- Mrs. Jones - present
- Mr. Smith - present
- Mr. Queen - present
- Mr. Elliott - present
- Mr. Foster - present

Mr. Smith made a motion to excuse Mr. Brown, seconded by Mr. Foster. In a voice vote, all members agreed. Mr. Brown arrived at 7:02 p.m.

Mr. Smith made a motion to approve the minutes from February 13, 2012 regular session, seconded by Mr. Kitchen. In a voice vote, all members agreed.

### VISITORS

Wayne Canon, RCAP presented the Wastewater Service Utility Rate Analysis, see attached. Mayor Heath introduced Mr. Canon, stating he is highly regarded and presented the water study four years earlier, we requested his help last year on waster water, negative impacts and rain water. Many communities are struggling, 50% of our community does not have storm sewers, we average 2 million gallons, with that being increased to 6/7 million with rain it puts us beyond capacity. Discharge is in the Little Salt Creek, this is a very small tributary. The EPA has been for years, \$12.4 million upgrade completed, there was court action taken, we are trying to further correct with \$5/6 million additional upgrade, we are trying to secure grants. In 2004 we started charging the sewer plant for electric; the bill has doubled with the upgrade, \$400,000 last year. This rate increase will be identical to the water increase. Years ago we dropped the automatic increase, if we would have kept; we would have been on target. All factors have led to this with consent decree, stipulations; we have no option but to increase revenue.

Mr. Brown asked about seeing the deficit. Mr. Canon stated the net cash position, includes capital costs and cash advances. Mayor Heath stated if there were any specific questions, please let the administration know and we can get with Mr. Canon for the answer. Mr. Canon explained the difference due to capital projects, 2009 huge deficit. Mr. Brown stated running at negative, but minute compared to project years. Mayor Heath stated it cost a great deal more to run the new plant. Mr. Canon stated in 2011 there were no projects. Mr. Brown asked \$900,000 more for one year. Mr. Smith asked what can be attributed. Mayor Heath stated 30-50% more power is being used. Mr. Smith stated did the engineer let us know. Mayor Heath stated the project started the year before he became Mayor.

Mr. Smith the engineer could have told us the cost. Have we looked at the projections, and are we operating. Call and ask why we are not efficient. You have to ask questions. I ask questions and never get answers. Mr. Speakman stated we knew this was coming, we had a rate structure in place and the prior administration canceled. Mr. Smith requested they find out what the engineer said, there were overages on this project, hauling has increased and it was suppose to decrease, this causes overtime. Lots of internal things to look at, there a lot of unknown questions. Mr. Canon stated Membrane plants are new technology, they use a lot of electric, must be pressurized, Utility were probably grossly under estimated. The chemical cost, membranes have to be cleaned, energy and chemical prices have increased. A lot of unforeseen cost with this technology. Mr. Smith asked are we supposed to have more or less sludge. Mr. Canon stated he could not answer, the situation is unique. I am not an engineer, but commercial causes more sludge. Mr. Sheward stated other things have occurred, phosphorus due to EPA regulation, we buy alum for nitrates, and we didn't do those two years ago. 9-10 ago no one considered the alum, not simple science. Mr. Canon stated he spent most time looking at labor cost, not and option with new equipment. Mr. Kitchen asked if the new plant went online in 2010. Mr. Sheward replied yes, believes it was 2010. Mr. Kitchen would like to review the chemical figures. Mr. Sheward stated almost all increase is alum. Mayor Heath stated the EPA mandate with cost not a priority. Mr. Sheward stated the new requirement, sewer plant paying for electric and water; this was about \$400,000 last year. Mr. Kitchen asked does this process cause the use of alum. Mr. Canon stated the EPA discharge policy change, reduces by half. Few systems are designed for removal, alum is a settling agent, and this could account for increased hauling charges, new guidelines, more expensive. Mayor stated this is a moving target with EOA, can't predict. Mr. Canon stated if the notices were read, six months to one year they will tell what they are going to do, most lay people don't understand, we see it coming, fully understanding does not happen, this is not unique to Jackson.

## COMMITTEE REPORTS

### UTILITY - No Report

Mr. Brown scheduled a meeting for next Tuesday at 7:00 p.m. to discuss the sewer rate study. Mr. Smith requested information to review the power cost adjustment.

### BUDGET & FINANCE - No Report

Mr. Kitchen stated the committee met on Thursday, will meet again Wednesday at 7:00 p.m.

### POLICE, FIRE & TRAFFIC - No Report

Mr. Brown mentioned that Justin Lovett was riding with law enforcement. Mayor Heath stated this was discovered and terminated, this was done through the police department unknown to the administration, no private citizens are allowed to ride along. Mr. Brown asked Mr. Kirby about exposure to the city. Mr. Kirby stated this is not covered by insurance, only a handful of exceptions, council, city prosecutor and select administration/supervisor positions.

### SERVICE - No Report

### RAILROAD - No Report

Mr. Brown asked on the advancements on turning over the railroad to the ORDC. Mayor Heath stated they met in January, they continue to work on that, another meeting will be held in March, this is ongoing, it will probably be summer. Mr. Brown stated last fall they ask for a significant amount of

money for upgrades, will the city absorb? Mr. Sheward replied, this was due to the flood, hoping for FEMA funding, if we get, it will not be 100%, but hope to get some. We received \$3000, not sure it is worth the work put into getting it. Mayor Heath stated they will keep council updated.

BUILDING/RECREATION - No Report

CITY AUDITOR

Mr. Reed reported the city is paying property taxes on several pieces that we are not required to pay. \$15,000 total, state has different rules, we have found several.

LAW DIRECTOR

Mr. Kirby requested an executive session before the reading of Ordinances and Resolutions.

MAYOR

SAFETY/SERVICE DIRECTOR

Mr. Smith requested an executive session to discuss pending litigation with the clerk, auditor and administration attending, seconded by Mrs. Jones. In a roll call vote, all members agreed. Council moved into executive session at 8:07 p.m.

Mr. Brown made a motion to return to regular session, seconded by Mr. Smith. In a voice vote, all members agreed. Council returned to regular session at 8:12 p.m.

## ORINANCES AND RESOLUTIONS

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### ORDINANCE NO. 8-12

AN ORDINANCE ESTABLISHING APPROPRIATIONS FOR JANUARY 1, 212 THROUGH DECEMBER 31, 2012, AND DECLARING AN EMERGENCY.

First Reading

Mr. Brown made a motion to adopt the ordinance, seconded by Mr. Elliott. In a voice vote, all members agreed.

Mayor Heath asked for a first reading and please call with any questions. Mr. Smith stated this has to be passed by March 31<sup>st</sup>.

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### ORDINANCE NO. 9-12

AN ORDINANCE OF THE LEGASLATIVE AUTHORITY OF THE CITY OF JACKSON, OHIO TO ENTER INTO A SETTLEMENT AGREEMENT AND RELEASE OF ALL CLAIMS IN RE: MERIDIAN AUTOMOTIVE SYSTEMS, INC., et.al., GEORGE MILLER TRUSTEE VS. CITY OF JACKSON AND DELCARING AN EMERGENCY.

First Reading



Mr. Brown made a motion to adopt the ordinance, seconded by Mr. Kitchen. In a voice vote, all members agreed.

Mr. Smith made a motion to suspend the rules, seconded by Mr. Elliott. In a roll call vote, council voted as follows:

Mr. Brown - yes  
Mr. Kitchen - yes  
Mrs. Jones - yes  
Mr. Smith - yes  
Mr. Queen - yes  
Mr. Elliott - yes  
Mr. Foster - yes

In a roll call vote to adopt, Council voted as follows:

Mr. Brown - yes  
Mr. Kitchen - yes  
Mrs. Jones - yes  
Mr. Smith - yes  
Mr. Queen - yes  
Mr. Elliott - yes  
Mr. Foster - yes

ORDINANCE NO. 9-12 DULY ADOPTED

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RESOLUTION 2-12

A RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF JACKSON TO FILE A GRANT APPLICATION WITH THE SHRINERS FOR THE PURCHASE OF A THERMAL IMAGING CAMERA AND DECLARING AN EMERGENCY.

First Reading

Mr. Smith made a motion to adopt the resolution, seconded by Mr. Elliott. In a voice vote, all members agreed.

Mr. Sheward stated this came about last week; know nothing about this except we may get it for free.

Mr. Smith made a motion to suspend the rules, seconded by Mr. Brown. In a roll call vote, council voted as follows:

Mr. Brown - yes  
Mr. Kitchen - yes  
Mrs. Jones - yes  
Mr. Smith - yes  
Mr. Queen - yes  
Mr. Elliott - yes  
Mr. Foster - yes

In a roll call vote to adopt, Council voted as follows:

Mr. Brown - yes  
Mr. Kitchen - yes  
Mrs. Jones - yes  
Mr. Smith - yes  
Mr. Queen - yes  
Mr. Elliott - yes  
Mr. Foster - yes

RESOLUTION NO. 2-12 DULY ADOPTED

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**CORRESPONDENCE**

**OLD BUSINESS**


Mr. Foster asked the tally on Saturday's auction. Mr. Sheward stated approximately \$15,000.

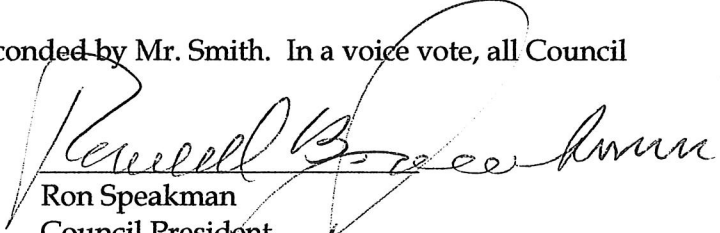
**NEW BUSINESS**

Mr. Kitchen mentioned the school shooting in Cleveland; the school system used a phone system to alert parents, has our city looked into this. Mayor Heath replied we have started to explore after the issue with the water, we are still exploring. Mr. Kitchen stated this is a great system and we should look into.

**ADJOURN**

Mr. Brown made a motion to adjourn, seconded by Mr. Smith. In a voice vote, all Council agreed. Council adjourned at 8:20 p.m.

  
\_\_\_\_\_  
Tera Brown  
Clerk  
Date 3-12-12

  
\_\_\_\_\_  
Ron Speakman  
Council President  
Date 3/12/12

# City of Jackson Wastewater Service Utility Rate Analysis



Submitted by: Ohio RCAP

Administered by  
WSOS Community Action Commission, Inc.

219 S. Front Street  
Fremont, Ohio 43420

1-800-775-9767

## Section 1.0 – Executive Summary

This study was conducted for the City of Jackson to determine the amount of revenue necessary to maintain the sewer department on a stable and financially sound basis. The sewer department has incurred significant operation losses over the past few years. In addition, the city has several capital improvement projects scheduled over the next 10 years to update the wastewater treatment facility and correct many years of deferred maintenance in the collection system. The Ohio Rural Community Assistance Partnership was commissioned to prepare the rate analysis.

A rate study was completed using historical and projected data for operating and non-operating expenses, debt service, and capital expenditures. The majority of the data used was obtained from the city. Industry standards and rules of thumb developed by industry experts were applied where community specific information was not available. The cost of necessary capital improvement was incorporated into the budgetary projections used to develop the utility rate recommendations.

A long term planning horizon with emphasis upon minimizing asset cost over its useful life was incorporated into the annual operating budget. Funding for improved preventative maintenance and timely predictive maintenance was incorporated into the budgetary projections. The Asset Management objective of lowest possible life of asset cost can only be achieved if the equipment is maintained to maximize its economic lifespan.

For a more in-depth explanation of the rate study methodology and funding reserve accounts, see Ohio RCAP's publication *"The Art and Science of Utility Rate Analysis and Structure"*.

### **Findings**

The sewer department's rate schedule is inadequate to sustain operations of the utility. Several significant weaknesses were noted:

1. Sewer revenues declined slightly since 2008 due to a reduction in industrial usage. The decline in industrial usage from 31.8 million cubic feet to 22.6 million cubic feet is significant. The decline in sales was timed to the beginning of the 2008 recession. However at the present time it is impossible to predict when or if revenues will return to the pre-recession levels.
2. The sewer department has operated with cash deficits in four of the past five years. During this time period cash balances declined from \$2.47 million dollars to \$1.2 million dollars. The department reported an operating loss of approximately \$1.0 million dollars at FYE 2011. The typical year budget shows a continuation of this trend with a projected operating loss of \$1.13 million dollars. City officials reviewed the typical year budget projections and feel that they are reasonable.
3. Wastewater collection and treatment facilities in Jackson are in serious need of repair. The collection system conveys almost twice the anticipated wastewater volume based upon the amount of water sold. Due to excessive storm water flows and ever changing EPA regulations the wastewater treatment plant struggle to achieve the permitted discharge limits. Also sludge handling has become a serious problem. To deal with these problems, the city has identified \$6.6 million in capital improvements to be constructed over the next 10 years.

4. Jackson does not have a city income tax. The general fund is highly dependent upon reimbursement from the utility accounts to maintain city services which in many communities are supported by income taxes. Due in part to this non-typical methodology of financing city operations, it is very difficult to compare Jackson's utility rates to those on neighboring communities.

5. Present accounting practices did not earmark funds for emergencies, debt service reserves and capital rehabilitation / replacement. Without dedicated escrow accounts to safeguard cash reserves money saved for capital upgrades was spent to fund ongoing operating losses. The recommended changes in accounting practices will force decision makers to be more responsive to changes in revenue needs of the department.

### **Rate Recommendations**

A sewer rate increase should be enacted as soon as practical. The increase must generate an additional \$1.13 million annually to cover the typical year operating loss plus inflation. Because of the magnitude of the recommended rate increase we recommend that it be phased in over several years. RCAP worked with the community on various revenue enhancement and rate structuring alternatives. The following rate recommendations were developed after consultation with the City Administrator and Mayor.

Effective Date	ASAP	<sup>13</sup> 1/1/2012	<sup>14</sup> 1/1/2013	<sup>15</sup> 1/1/2014
5/8 inch Meter	8.14	9.36	10.01	10.51
3/4 inch Meter	10.86	12.49	13.37	14.03
1 inch Meter	16.30	18.75	20.06	21.06
1 1/2 inch Meter	29.88	34.36	36.76	38.60
2 inch Meter	46.15	53.07	56.79	59.63
3 inch Turbine Meter	97.73	112.38	120.25	126.26
4 inch Compound Meter	138.41	159.17	170.32	178.83
4 inch Turbine Meter	165.55	190.38	203.71	213.89
6 inch Compound Meter	274.11	315.23	337.30	354.16
First 1,000,000 gallons	8.81	10.13	10.84	11.39
Over 1,000,000 gallons	5.24	6.02	6.44	6.77
Suspended Solids over 350 ppm	0.30	0.34	0.36	0.38
BOD over 300 ppm	0.19	0.22	0.24	0.25

The recommended rate will result in a typical residential user cost for 4,500 gallons of \$61.75 monthly. As indicated previously, the city has an aggressive cost reimbursement program which increases utility rates by \$5.36 per customer monthly. Taking this indirect charge into consideration would reduce the typical sewer bill to \$56.39 monthly or 2.25% of MHI based upon 2006 -2009 census results.

Many funding agencies consider 1.5% of MHI or \$37.60 monthly to be the minimum requirement for low interest loan and grant eligibility. Rates above 2.0% MHI are often view as burdensome. Rates above 2.5% MHI are considered unaffordable by many to be unaffordable. The proposed rates while burdensome should not be viewed as unaffordable.

Historically, Jackson's sewer rates have not risen to keep pace with inflation. In order to prevent this situation from reoccurring, we recommend that an automatic rate adjustment be implemented. The above recommended multi-year rate increase should transcend to an annual inflationary adjustment of 3.0%. The rate increase should be made effective on the first billing date after January 1. A sample rate ordinance for fixed percentage increase is provided in the appendix.

### **Other Policy Recommendations**

RCAP recommended that separate accounts be established for an Emergency Fund, Debt Service Reserves and Sewer Improvement escrow. Holding the majority of sewer department funds in the Operating account is a dangerous practice as it provides a false sense of financial security.

The recommended rate increases will provide the revenues necessary to properly fund sewer department escrow accounts as prescribed below:

1. The community should maintain a minimum **Operating Account** balance of \$230,000 or 12.5% annual operating expenses excluding debt service. This amount represents 45 days of operating expenditures. The recommended operating account fund balance is necessary to satisfy financial obligations as cash flow fluctuates throughout the year. **Unnecessay operating money should be safeguarded in an escrow account at the first available opportunity.**
2. An effective preventative maintenance program will save the community money by extending the water equipment's useful life. Improved preventative maintenance costs were projected into the operating budget. Often the biggest obstacle to an effective preventative maintenance program is manpower. You need to make sure that adequate manpower is available to perform preventative maintenance task in a timely manner. A good CMMS (maintenance scheduling and work order system) is invaluable in monitoring the completion of preventative maintenance task and documenting maintenance history on sewer department equipment.
3. Financial resources of the sewer department can be exhausted very rapidly when emergencies occur. An **Emergency Fund** should be immediately established. RCAP recommends that this account be immediately funded from the Operating Account with \$230,000 or 12.5% annual operating expenses excluding debt service or an additional 45 days working capital.



The emergency fund should only be utilized to resolve an operational emergency or financial crisis. If used, emergency reserves should be replenished as soon as financially feasible. **The emergency fund combined with Water Operating Account should provide for 90 days or 3 months of operating expenses.**

4. The **Debt Service Reserve** account should be established as a financial rainy day fund. Debt service reserve funds should be deposited at the rate of 10% of the annual debt service payment each year until one annual payment on all debt service has been accumulated.

These funds should only be used to pay debt obligations and emergency repairs in excess of the amount available in the emergency fund. When expended, debt service reserve funds should be replaced at the rate of 10% of the annual debt service payment each year until the recommended escrow amount has been re-established.

5. A **Capital Improvement Escrow** account should be established to safeguard money for predictive maintenance, rehabilitation / replacement of sewer department assets as well as new capital projects such as line extensions and treatment plant upgrades. These funds are critical to the preventative and predictive maintenance practices necessary to maximize useful life of sewer department equipment. In the absence of an Asset Management Plan we recommend funding this account at 2.5% of gross sales.

Predictable maintenance refers to the timely rehabilitation and replacement of short lived components of long lived assets. Examples would include roof replacement, application of protective coatings and equipment overhauls. Predictive maintenance needs are calculated by dividing rehabilitation cost by the assets remaining useful life. Your capital improvement escrow account goal should be the accumulation of sufficient cash to pay 100% of predictable maintenance needs of the utility department.

Despite your best efforts to maintain equipment, everything wears out eventually. This account should also be used to accumulate money for the eventual replacement of sewer department assets. We typically recommend that utilities endeavor to accumulate at least 15% of the estimated asset replacement cost over the remaining useful life of an asset. These funds are available for planning, design and environmental cost necessary to achieve the shovel ready status necessary to compete for low interest loans and grants.

Likewise it is important to plan for capital upgrades. Early planning will allow the community to save toward these investments with minimal customer impact. You should begin saving money for capital upgrades as soon as the proposed project has been identified. The more you are able to save back for this purpose the easier you will find it to arrange financing for the balance of your capital needs.

6. As previously indicated high utility rates often lead to delinquency problems. Aggressive collection of delinquent sewer bills will be necessary to enforce the water rate increase. No one who is 60 days or more delinquent should be provided with utility service. As a result of the housing crisis many communities are experiencing problems with vacant and abandon houses. Fortunately this does not appear to be the case for Jackson.

Regardless we strongly recommend that all utility connections be billed a base or minimum amount each and every month. Disconnected customers should continue to be billed for the base or min. level of service. The base bill should cover the fixed cost of providing utility service



including debt service. The community will need this revenue to meet debt service obligations which are increasing significantly because of planned capital upgrades.

Service disconnections should be enacted expediently and uniformly. Delinquent water bills should be certified to property taxes at the earliest possible date. This is particularly true for abandon properties as the village is viewed by the courts as an unsecured creditor until a tax lien is filed. If your local auditor will allow it you should consider certifying delinquency utility bills on abandon properties several times a year.

**Disclaimer:**

While Ohio RCAP has taken reasonable measures to insure accuracy of these recommendations, the final responsibility for expense and revenue projections and resulting utility rates lies with the community. Rate recommendations are only as good as the information they are based upon. In order to minimize errors, the community was asked to review rate analysis format and preliminary findings in draft format in advance of their public release.

# City of Jackson

## Sewer Department

### Historical Information

### Typical Year Calculations

	Historical Information				Typical Year Calculations			
	2007	2008	2009	2010	2011	Methodology	% Fixed	\$/ Fixed
<b>Customer Count</b>								
Residential	2,569	2,577	2,568	2,554	2,561	2,561		
Commerical	453	446	442	438	436	436		
Industrial	5	4	4	4	4	4		
City	8	8	9	9	9	9		
<b>Total customers</b>	3,035	3,035	3,023	3,005	3,010	3,010	Assume Zero Growth	
<b>% Customer Growth</b>	-0.36%	0.00%	-0.40%	-0.60%	0.17%			
<b>Residential</b> (Typical Residential Usage / Month - CCF) (Typical Residential Usage / Month - 1,000 gallons)	16,013,305	15,359,342	14,942,112	14,754,215	14,814,035	14,814,035	Residential usage has stabilized.	
	519	497	485	481	482	482		
	3,885	3,715	3,627	3,601	3,606	3,606		
<b>Commerical</b>	9,119,807	8,843,059	8,729,703	8,666,592	8,655,526	8,655,526		
Industrial	30,895,987	32,329,290	31,819,382	27,526,993	22,585,658	22,585,658	Industrial usage continues to decline.	
City	110,264	94,214	115,710	113,964	93,886	93,886		
<b>Total CCF</b>	56,139,363	56,625,905	55,606,907	51,061,764	46,149,105	46,149,105		
<b>EDU - Based upon 4,500 gallons / month</b>	7,776	7,844	7,703	7,073	6,393	6,393		

### Sewer Rates

% Increase	Effective Date	7/1/2004	7/1/2004	7/1/2004	1/1/2010	1/1/2010	1/1/2010	Jackson EDU Policy	AWWA Calculated EDU	Difference
5/8 inch Meter		6.51	6.51	6.51	6.51	6.51	6.51	1.0	1.0	-
3/4 inch Meter		8.70	8.70	8.70	8.70	8.69	8.69	1.3	1.5	(0.17)
1 inch Meter		13.04	13.04	13.04	13.04	13.04	13.04	2.0	2.5	(0.50)
1 1/2 inch Meter		23.89	23.89	23.89	23.89	23.90	23.90	3.7	5.0	(1.33)
2 inch Meter		36.93	36.93	36.93	36.93	36.92	36.92	5.7	8.0	(2.33)
3 inch Turbine Meter		78.18	78.18	78.18	78.18	78.18	78.18	12.0	13.0	(0.99)
4 inch Compound Meter		110.72	110.72	110.72	110.72	110.73	110.73	17.0	20.0	(2.99)
4 inch Turbine Meter		132.44	132.44	132.44	132.44	132.44	132.44	20.3	20.0	0.34
6 inch Compound Meter		219.29	219.29	219.29	219.29	219.29	219.29	33.7	33.0	0.69
First 1,000,000 gallons		6.78	6.78	6.78	7.05	7.05	7.05			
Over 1,000,000 gallons		3.92	3.92	3.92	4.19	4.19	4.19			
Suspended Solids over 350 ppm		0.187	0.187	0.187	0.237	0.237	0.237			
BOD over 300 ppm		0.115	0.115	0.115	0.155	0.155	0.155			

An automatic inflationary rate adjustment enacted by ordinance #51-00 was receded by ordinance #05-04 after only three years.  
Rate increase enacted by Ordinance #276-06 was receded by Ordinance #22-07 without going into effect.

Typical Inside Residential Bill (4500 gal. or 601 CCF)  
Affordability Index

37.00 1.48%  
37.00 1.48%  
37.00 1.48%  
38.24 1.53%  
38.24 1.53%  
38.24 1.53%  
30,080 MHI from 2006-2010 ACS

# City of Jackson

## Sewer Department

### Sewer Operating

	Historical Information				Typical Year Calculations				
	2007	2008	2009	2010	2011	Typical Year	Methodology	% Fixed	S / Fixed
<b>Beginning Year Cash</b>									
Consumer Charges	2,559,830	2,430,270	2,254,303	708,042	1,695,321				
Tap Fees	2,600,203	2,661,750	2,507,967	2,396,427	2,244,767	2,244,767	2011 Actual		
Other Charges	2,550	1,600	1,400	3,600	1,950	-	Zero Growth		
Monitor Charge	8,899	5,301	5,764	6,007	6,007	-	Non-typical - Assume Zero		
Surcharge	108	22,685	14,085	-	2,390	-	Non-typical - Assume Zero		
<b>Total Charges for Services</b>	<b>2,611,759</b>	<b>2,691,336</b>	<b>2,529,261</b>	<b>2,406,033</b>	<b>2,255,114</b>	<b>2,244,767</b>			
Other (Transfer from Repair / Rehab Acct)	-	-	-	-	-	-	Cash from Savings		
<b>Total Note Proceeds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Sale of Fixed Assets	-	-	2,500	-	-	-	Non-typical - Assume Zero		
Sale of Materials & Supplies	1,346	-	889	-	-	-	Non-typical - Assume Zero		
Other, Miscellaneous	8,828	106,175	11,078	3,123	788	-	Unpredictable - Assume zero		
<b>Total Miscellaneous</b>	<b>10,174</b>	<b>106,175</b>	<b>14,467</b>	<b>3,123</b>	<b>788</b>	<b>-</b>			
Reimbursements Services & Materials	-	-	-	1,147,238	-	-	EDA Reimbursement - Non-typical		
Revenue from Loans	-	-	-	-	27,435	-	Non-typical - Assume Zero		
Advances In	-	-	-	-	-	-			
<b>Total Transfers &amp; Reimbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,147,238</b>	<b>27,435</b>	<b>-</b>			
<b>Total Revenue</b>	<b>2,621,933</b>	<b>2,797,511</b>	<b>2,543,728</b>	<b>3,556,395</b>	<b>2,283,337</b>	<b>2,244,767</b>			
<b>Total Cash Plus Revenue</b>	<b>5,181,763</b>	<b>5,227,781</b>	<b>4,798,051</b>	<b>4,264,437</b>	<b>3,978,658</b>	<b>2,244,767</b>			
Inflation Rate									
SALARIES & WAGES	421,951	488,678	492,778	488,871	473,478	480,951	Avg 2008 - 2011	35%	168,333
P.E.R.S.	61,087	73,764	73,106	70,279	74,299	74,299	2011 Actual	35%	26,005
HEALTH INSURANCE	106,071	128,502	112,821	119,153	147,623	147,623	2011 Actual	35%	51,668
RETIREMENT INCENTIVE	-	482	265	-	-	-	Avg 2008 - 2011	100%	-
UNIFORM ALLOWANCE	5,327	7,476	8,229	11,770	13,424	13,424	2011 Actual	35%	4,699
WORKERS COMPENSATION	6,773	8,020	7,845	7,449	7,491	7,701	2011 Actual	0%	-
SUPERVISOR'S OVERTIME	499	806	651	858	796	778	Avg 2008 - 2011	35%	2,695
MEDICARE	20,875	42,706	28,940	32,100	37,530	35,319	Avg 2008 - 2011	35%	272
EDUCATION / TOOL ALLOWANCE	300	300	300	300	300	300	Avg 2008 - 2011	0%	-
OVERTIME	23,088	6,431	-	-	-	-	2011 Actual	0%	-
LICENSE PAY	1,824	7,125	14,023	8,051	6,293	9,733	2010 Actual	0%	-
CASH IN PAY	-	-	-	-	-	-	Avg 2008 - 2010	0%	-
CONTRACTUAL SERVICES	-	-	-	-	-	-		0%	-
Non-Typical Expenses	-	-	-	-	-	-		0%	-
<b>PERSONAL SERVICES</b>	<b>647,795</b>	<b>764,290</b>	<b>738,958</b>	<b>748,830</b>	<b>761,234</b>	<b>770,123</b>			<b>253,672</b>

# City of Jackson

## Sewer Department

	Historical Information				Typical Year Calculations				
	2007	2008	2009	2010	2011	Typical Year	Methodology	% Fixed	\$/ Fixed
TRAVEL & TRANSPORTATION	1,711	2,184	75	235	331	283	Avg 2010 - 2011	0%	-
CONTRACTUAL SERVICES	6,966	1,384	-	-	-	-	2011 Actual	0%	-
UTILITIES	313,757	330,539	469,847	365,465	399,456	399,456	2011 Actual	100%	39,946
COMMUNICATIONS	4,280	3,418	3,412	2,763	1,964	2,364	Avg 2010 - 2011	100%	2,364
PROFESSIONAL SERVICES	52,702	55,249	37,425	27,671	18,415	23,043	Avg 2010 - 2011	50%	11,521
MAINTENANCE OF EQUIPMENT & FACILITIES	41,480	218,123	149,032	113,850	222,915	175,980	Avg 2008 - 2011	50%	87,990
INSURANCE & BONDING	25,758	18,932	30,546	39,062	8,103	24,161	Avg 2008 - 2011	100%	24,161
ADVERTISING	68	47	91	-	-	-	2011 Actual	0%	-
PRINTING & REPRODUCTION	330	518	481	366	307	336	Avg 2010 - 2011	100%	336
MISC CONTRACTUAL SERVICES	32	-	-	-	-	-	2011 Actual	100%	-
SUPPLIES & MATERIALS	24,967	18,075	16,407	11,076	14,215	14,943	Avg 2008 - 2011	100%	14,943
OFFICE SUPPLIES	1,190	1,434	1,069	1,255	1,413	1,293	Avg 2008 - 2011	100%	1,293
REAL ESTATE TAXES	26	26	26	26	26	26	Avg 2008 - 2011	100%	26
LEGAL SERVICES	-	-	-	-	-	-	Avg 2008 - 2011	100%	-
MEDICAL SERVICES	646	680	150	100	-	50	Avg 2010 - 2011	100%	50
DUES & SUBSCRIPTIONS	412	546	810	745	779	762	Avg 2010 - 2011	100%	762
GAS, FUEL & OIL	11,126	19,584	8,920	999	18,255	11,940	Avg 2008 - 2011	50%	5,970
CHEMICALS	17,967	31,942	73,615	154,701	166,345	160,523	Avg 2010 - 2011	0%	-
STREET REPAIR MATERIALS & SUPPLIES	958	900	2,908	2,918	3,000	2,959	Avg 2010 - 2011	50%	1,479
TRUSTEE FEES	-	-	-	-	-	-	Avg 2008 - 2010	100%	-
EDUCATION & TRAINING	3,474	2,585	1,913	2,814	1,575	2,222	Avg 2008 - 2011	100%	2,222
SAFETY EQUIPMENT	3,540	981	958	531	5,792	2,065	Avg 2008 - 2011	100%	2,065
UNIFORMS & REPAIRS	1,452	123	150	375	581	307	Avg 2008 - 2011	50%	154
JUDGEMENTS & CLAIMS	204,000	4,000	-	14,500	13,500	14,000	Avg 2010 - 2011	100%	14,000
REFUNDS, OTHER	-	-	200	-	-	-	2011 Actual	100%	-
CREDIT CARD FEES	621	739	940	1,111	1,897	1,897	2011 Actual	100%	1,897
MECHANICAL EXPENSE	2,216	3,439	2,394	1,971	3,689	2,873	Avg 2008 - 2011	50%	1,436
LABORATORY SERVICES	36,157	30,294	44,062	41,207	38,606	38,542	Avg 2008 - 2011	100%	38,542
POSTAGE	1,865	1,523	1,699	1,978	1,219	1,605	Avg 2008 - 2011	100%	1,605
RENOVATION EXPENSE	-	-	-	-	-	-	Avg 2008 - 2011	100%	-
Improved Preventative	-	-	-	-	-	161,424	See Attached Schedule	100%	161,424
<b>Non-Typical Expenses</b>	-	-	-	-	-	-	-	-	-
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>757,702</b>	<b>747,254</b>	<b>847,132</b>	<b>765,720</b>	<b>922,332</b>	<b>1,043,054</b>	-	-	<b>414,187</b>
EQUIPMENT	-	4,555	4,844	-	7,348	-	-	-	-
BUILDINGS & OTHER EQUIPMENT	159	22,817	8,543	449	4,738	-	-	-	-
SEWER MAINT & REPLACEMENT	137,875	189,281	56,612	49,172	60,252	-	-	-	-
UTILITY DISTRIBUTION SYSTEMS	447,885	121,282	69,197	16,068	9,097	-	-	-	-
EQUIPMENT REPLACEMENT	10,066	25,808	681	-	-	-	-	-	-
IT EQUIPMENT	11,277	6,336	3,913	4,831	5,739	-	-	-	-
Small Capital Projects	-	-	-	-	-	32,800	See Attached Schedule	100%	32,800
Cash Major Capital Projects	-	-	-	-	-	47,000	See Attached Schedule	100%	47,000
Non-Typical Expenses	-	-	-	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>	<b>607,200</b>	<b>370,078</b>	<b>143,750</b>	<b>70,519</b>	<b>87,175</b>	<b>79,800</b>	-	-	<b>79,800</b>
PRINCIPAL	-	184,965	372,710	376,446	358,214	358,214	2011 Actual	100%	358,214

# City of Jackson

## Sewer Department

Historical Information				Typical Year Calculations				
2007	2008	2009	2010	2011	Typical Year	Methodology	% Fixed	\$/ Fixed
-	40,839	78,900	75,163	70,888	70,888	2011 Actual	100%	70,888
-	-	-	-	-	321,798	Sludge Handling Equipment	100%	321,798
<b>DEBT SERVICE</b>				<b>429,102</b>	<b>750,900</b>			<b>750,900</b>
450,921	866,042	521,959	290,542	897,000	457,000	2010 Actual	100%	457,000
-	-	-	-	-	-	Fully funded (Inflation only)	100%	-
206,894	-	239,303	224,461	193,712	24,881	Fully funded for existing debt	100%	24,881
-	-	-	-	-	26,550	See LT Capital Projects	100%	26,550
-	-	-	-	-	29,569	2.5% of Sales - Predictive Main	100%	29,569
80,921	-	1,147,238	27,435	-	193,712	Transfer to General Fund	100%	193,712
<b>TRANSFERS &amp; REIMBURSEMENTS</b>				<b>1,090,712</b>	<b>751,712</b>			<b>751,712</b>
2,751,493	2,973,478	4,089,989	2,569,116	3,290,605	3,375,594			2,230,271
<b>TOTAL SEWER FUND</b>				<b>3,290,605</b>	<b>3,375,594</b>			<b>2,230,271</b>

Fund Balance @ December 31

2,430,270 2,254,303 708,042 1,695,321 688,053

Transfers OUT (Sewer Operating)	450,921	866,042	521,959	290,542	897,000
Transfer IN (Effluent Management Project)	-	-	-	-	380,000
Transfer IN (Water Office)	70,000	70,000	75,960	80,058	87,000
Transfer IN (Sewer Collection Dept.)	200,000	420,000	446,000	210,484	430,000
Total Transfer IN	270,000	490,000	521,960	290,542	897,000

Net Cash Position

(129,559) (175,967) (1,546,261) (159,960) (1,007,268)

Fund Balances	
Sewer Operating Acct.	2,430,270 2,254,303 708,042 1,695,321 688,053
Sewer Utility Office	22,464 10,695 9,580 9,114 17,963
Sewer Collection Dept.	21,308 72,484 181,744 42,878 115,600
Total Sewer Operating Accts	2,474,042 2,337,483 899,366 1,747,313 821,616
Emergency Fund	-
Debt Service Account	-
Sewer Improvement Fund	-
Total Cash Sewer Department	2,474,042 2,337,483 899,366 1,747,313 1,201,616

230,000 Fully funded from Sewer Operating Acct.  
429,102 Fully funded from Sewer Operating Acct.  
380,000 Balance transfer from Sewer Operating Acct.

# City of Jackson

## Sewer Department

Ten Year Budget									
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021

### Customer Count

Residential										
Commercial										
Industrial										
City										
<b>Total customers</b>										
<b>% Customer Growth</b>										
Residential										
(Typical Residential Usage / Month - CCF)										
(Typical Residential Usage / Month - 1,000 gallons)										
Commercial										
Industrial										
City										
<b>Total CCF</b>										

EDU - Based upon 4,500 gallons / month

### Sewer Rates

% Increase Effective Date	25.00% ASAP	15.00% 11/1/2013	7.00% 11/1/2014	5.00% 11/1/2015	3.00% 11/1/2016	3.00% 11/1/2017	3.00% 11/1/2018	3.00% 11/1/2019	3.00% 11/1/2020	3.00% 11/1/2021
5/8 inch Meter	8.14	9.36	10.01	10.51	10.83	11.15	11.49	11.83	12.19	12.55
3/4 inch Meter	10.86	12.49	13.37	14.03	14.46	14.89	15.34	15.80	16.27	16.76
1 inch Meter	16.30	18.75	20.06	21.06	21.69	22.34	23.01	23.70	24.41	25.15
1 1/2 inch Meter	29.88	34.36	36.76	38.60	39.76	40.95	42.18	43.44	44.75	46.09
2 inch Meter	46.15	53.07	56.79	59.63	61.42	63.26	65.16	67.11	69.12	71.20
3 inch Turbine Meter	97.73	112.38	120.25	126.26	130.05	133.95	137.97	142.11	146.37	150.76
4 inch Compound Meter	138.41	159.17	170.32	178.83	184.20	189.72	195.42	201.28	207.32	213.54
4 inch Turbine Meter	165.55	190.38	203.71	213.89	220.31	226.92	233.73	240.74	247.96	255.40
6 inch Compound Meter	274.11	315.23	337.30	354.16	364.79	375.73	387.00	398.61	410.57	422.89
First 1,000,000 gallons	8.81	10.13	10.84	11.39	11.73	12.08	12.44	12.82	13.20	13.60
Over 1,000,000 gallons	5.24	6.02	6.44	6.77	6.97	7.18	7.39	7.62	7.84	8.08
Suspended Solids over 350 ppm	0.30	0.34	0.36	0.38	0.39	0.41	0.42	0.43	0.44	0.46
BOD over 300 ppm	0.19	0.22	0.24	0.25	0.26	0.27	0.27	0.28	0.29	0.30

An automatic inflationary rate adjustment enacted by Rate Increase enacted by Ordinance #276-06 was rece

Typical Inside Residential Bill (4500 gal. or 601 CCF)	47.79	54.96	58.81	61.75	63.60	65.51	67.48	69.50	71.59	73.73
Affordability Index	1.91%	2.19%	2.35%	2.46%	2.54%	2.61%	2.69%	2.77%	2.86%	2.94%

# City of Jackson

## Sewer Department

Ten Year Budget

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Sewer Operating</b>										
Beginning Year Cash										
Consumer Charges	28,952	360,234	372,017	416,170	467,995	504,082	526,067	514,999	520,524	494,960
Tap Fees										
Other Charges	2,805,959	3,226,853	3,452,732	3,625,369	3,734,130	3,846,154	3,961,538	4,080,385	4,202,796	4,328,860
Monitor Charge	-	-	-	-	-	-	-	-	-	-
Surcharge	-	-	-	-	-	-	-	-	-	-
Total Charges for Services	2,805,959	3,226,853	3,452,732	3,625,369	3,734,130	3,846,154	3,961,538	4,080,385	4,202,796	4,328,860
Other (Transfer from Repair / Rehab Acct)	380,000	-	-	162,000	-	-	-	308,000	-	-
Total Note Proceeds	380,000	-	-	162,000	-	-	-	308,000	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-
Sale of Materials & Supplies	-	-	-	-	-	-	-	-	-	-
Other, Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-	-	-	-	-	-
Reimbursements Services & Materials	552,632	-	-	-	-	-	-	-	-	-
Revenue from Loans	-	4,420,000	-	1,000,000	-	-	-	400,000	-	-
Advances In	-	-	-	-	-	-	-	-	-	-
Total Transfers & Reimbursements	552,632	4,420,000	-	1,000,000	-	-	-	400,000	-	-
<b>Total Revenue</b>	<b>3,758,591</b>	<b>7,646,853</b>	<b>3,452,732</b>	<b>4,787,369</b>	<b>3,734,130</b>	<b>3,846,154</b>	<b>3,961,538</b>	<b>4,788,385</b>	<b>4,202,796</b>	<b>4,328,860</b>
<b>Total Cash Plus Revenue</b>	<b>3,767,543</b>	<b>8,007,086</b>	<b>3,824,750</b>	<b>5,203,539</b>	<b>4,202,125</b>	<b>4,350,236</b>	<b>4,487,605</b>	<b>5,303,383</b>	<b>4,723,320</b>	<b>4,823,840</b>
Inflation Rate	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
SALARIES & WAGES	497,784	515,207	533,239	551,902	571,219	591,212	611,904	633,321	655,487	678,429
P.E.R.S.	76,899	79,591	82,376	85,259	88,244	91,332	94,529	97,837	101,261	104,806
HEALTH INSURANCE	152,790	158,138	163,672	169,401	175,330	181,467	187,818	194,392	201,195	208,237
RETIREMENT INCENTIVE	-	-	-	-	-	-	-	-	-	-
UNIFORM ALLOWANCE	13,894	14,381	14,884	15,405	15,944	16,502	17,080	17,677	18,296	18,936
WORKERS COMPENSATION	-	-	-	-	-	-	-	-	-	-
SUPERVISOR'S OVERTIME	7,971	8,250	8,538	8,837	9,147	9,467	9,798	10,141	10,496	10,863
MEDICARE	805	833	862	892	924	956	989	1,024	1,060	1,097
EDUCATION / TOOL ALLOWANCE	36,555	37,835	39,159	40,529	41,948	43,416	44,936	46,508	48,136	49,821
OVERTIME	311	321	333	344	356	369	382	395	409	423
NOTARY PAY	-	-	-	-	-	-	-	-	-	-
LICENSE PAY	10,074	10,426	10,791	11,169	11,560	11,964	12,383	12,816	13,265	13,729
CASH IN PAY	-	-	-	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	-	-
Non-Typical Expenses	-	-	-	-	-	-	-	-	-	-
<b>PERSONAL SERVICES</b>	<b>797,033</b>	<b>824,981</b>	<b>853,855</b>	<b>883,740</b>	<b>914,671</b>	<b>946,684</b>	<b>979,818</b>	<b>1,014,112</b>	<b>1,049,806</b>	<b>1,086,342</b>





# City of Jackson

## Sewer Department

### Ten Year Budget

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
INTEREST	71,389	67,578	63,728	59,839	55,912	55,912	55,912	55,912	55,912	55,912
NEW DEBT SERVICE	-	-	122,195	244,390	272,036	299,681	299,681	299,681	310,739	321,798
<b>DEBT SERVICE</b>	<b>45,1610</b>	<b>45,1610</b>	<b>573,805</b>	<b>698,000</b>	<b>728,645</b>	<b>751,291</b>	<b>751,291</b>	<b>751,291</b>	<b>762,349</b>	<b>773,407</b>
TRANSFERS OUT	424,000	477,000	495,000	514,000	533,000	551,000	569,000	588,000	612,000	630,000
Emergency Fund	3,874	8,186	8,472	8,769	9,076	9,393	9,722	10,062	10,414	10,779
Debt Service Account	-	-	12,220	24,439	27,204	29,968	29,968	29,968	31,074	32,180
Sewer Improvement - Predictive Maintenance	26,550	27,479	28,441	29,436	30,467	31,533	32,637	33,779	34,968	36,200
Sewer Improvement Fund - Replacement	29,569	30,604	31,675	32,784	33,931	35,119	36,348	37,620	38,942	40,314
REIMBURSEMENTS TO GENERAL FUND	193,712	193,712	193,712	193,712	193,712	193,712	193,712	193,712	193,712	193,712
ADMINISTRATIVE SUPPORT	-	-	-	-	-	-	-	-	-	-
CASH ADVANCE OUT	-	-	-	-	-	-	-	-	-	-
<b>TRANSFERS &amp; REIMBURSEMENTS</b>	<b>677,705</b>	<b>766,931</b>	<b>769,520</b>	<b>808,140</b>	<b>827,389</b>	<b>850,725</b>	<b>871,387</b>	<b>893,142</b>	<b>922,270</b>	<b>944,893</b>
<b>TOTAL SEWER FUND</b>	<b>3,407,309</b>	<b>7,635,069</b>	<b>3,408,580</b>	<b>4,735,544</b>	<b>3,699,043</b>	<b>3,824,170</b>	<b>3,972,607</b>	<b>4,782,859</b>	<b>4,228,361</b>	<b>4,298,272</b>

Fund Balance @ December 31

	360,234	372,017	416,170	467,995	504,082	526,067	514,999	520,524	494,960	525,568
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Transfers OUT (Sewer Operating)

	424,000	477,000	495,000	514,000	533,000	551,000	569,000	588,000	612,000	630,000
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Transfer IN (Effluent Management Project)

	84,000	87,000	90,000	94,000	98,000	101,000	104,000	108,000	112,000	115,000
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Transfer IN (Water Office)

	340,000	390,000	405,000	420,000	435,000	450,000	465,000	480,000	500,000	515,000
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Transfer IN (Sewer Collection Dept.)

	424,000	477,000	495,000	514,000	533,000	551,000	569,000	588,000	612,000	630,000
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Total Transfer IN

	331,282	11,784	44,153	51,825	36,087	21,984	(11,068)	5,526	(25,564)	30,608
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Net Cash Position

	360,234	372,017	416,170	467,995	504,082	526,067	514,999	520,524	494,960	525,568
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### Fund Balances

Sewer Operating Acct.

	17,036	16,137	15,162	15,003	15,547	15,681	15,285	15,235	15,403	14,657
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Sewer Utility Office

	76,741	74,622	73,778	73,730	73,981	74,015	73,300	71,285	72,400	71,054
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Sewer Collection Dept.

	454,011	462,776	505,110	556,728	593,610	615,763	603,584	607,044	582,763	611,278
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Total Sewer Operating Accts

	233,874	242,060	250,532	259,301	268,376	277,769	287,491	297,553	307,968	318,747
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Emergency Fund

	429,102	429,102	441,321	465,760	492,964	522,932	552,900	582,868	613,942	646,122
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Debt Service Account

	56,119	114,203	174,319	74,539	138,937	205,589	274,574	37,973	143,043	251,265
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Sewer Improvement Fund

	1,173,106	1,248,141	1,371,282	1,356,328	1,493,887	1,622,053	1,718,549	1,525,439	1,647,716	1,827,412
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Total Cash Sewer Department

	331,282	11,784	44,153	51,825	36,087	21,984	(11,068)	5,526	(25,564)	30,608
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