



TO: Mayor and Council

FROM: Tom Crawford, Interim City Administrator
Matthew V. Horning, Interim Financial Services Area Administrator & CFO
Kim Buselmeier, Budget and Finance Supervisor

SUBJECT: FY21 Budget: Affordable Housing Fund

DATE: May 1, 2020

Question #93: LQ7. Affordable Housing Fund. On pages 13 and 14, the revenues and expenses are listed for all of the funds. For the affordable housing fund (fund code 070), there are no expenses and just \$17K of revenue. Does that mean all of the affordable housing-related revenues and expenses in the proposed budget are outside the affordable housing fund itself and the fund balance isn't changed? Also, what is the expected FY20 year-end balance in fund 070? (Councilmember Lumm)

Response: Yes, for FY21 all of the affordable housing related expenses are outside of the Affordable Housing Fund. There are currently \$794K in encumbered projects within the Affordable Housing Fund. It is not expected that all projects will be completed by June 30, 2020. If all projects were completed by June 30, 2020 the balance would be \$9,697.



TO: Mayor and Council

FROM: Tom Crawford, Interim City Administrator
Matthew V. Horning, Interim Financial Services Area Administrator & CFO
Kim Buselmeier, Budget and Finance Supervisor
Mike Kennedy, Fire Chief

SUBJECT: FY21 Budget: Fire

DATE: May 1, 2020

Question #109: LQ23. Fire station #5 – the capital budget includes \$336K for “Fire Station Renovations/Architectural Plans” and I’m assuming that’s Station #1 and Station #4 – does it make sense to hit pause on those until we know more about Station #5 and U-M’s participation in funding the replacement? (Councilmember Lumm)

Response: Part of the indicated funds are to move fire prevention from Station 2 to Station 1. This is following the vacancy of Washtenaw County Sheriff Metro Dispatch from Station 1.

We have numerous facilities in need of replacement. The benefit of Station 4 is that we can reuse the current location. Additionally, of the city-owned fire stations, Station 4 is in the most urgent need of replacement. If U-M does not replace Station 5, we would have to identify a location. Due to limited land availability in the preferred area for a station, acquisition could add years and millions of dollars to any project that does not involve U-M. We recommend continuing forward on Station 4 then addressing Station 5. Hopefully, U-M’s economic forecast will be improved a year out. In addition, staff believes it’s important to have a “shovel-ready” project so that if stimulus funds arise, the city has a chance to get financial assistance with our fire stations.



TO: Mayor and Council

FROM: Tom Crawford, Interim City Administrator
Matthew V. Horning, Interim Financial Services Area Administrator & CFO
Kim Buselmeier, Budget and Finance Supervisor
Jerry Markey, City Assessor

SUBJECT: FY21 Budget: General Fund

DATE: May 1, 2020

Question #86: Can we approximate the dollar amount of General Fund revenue we have as part of FY21 projections that is attributable to the last 10 years from construction growth? (Mayor Taylor)

Response: New construction added \$1.054 billion dollars in taxable value to the City of Ann Arbor general fund over the past 10 years. Using the FY21 general fund millage rate of 9.7273 mills, the 10 years of new construction generates \$10.26 million in FY21 revenue FY21. For all city millages totaling 15.623 mills, the 10 years of new construction generates \$16.48 million in FY21 revenue.

10 year new construction and tax revenue	
10 year A2 general fund new construction	\$1,054,730,369
2020 general fund millage rate	0.0097273
10 year general fund revenue	\$ 10,259,679
2020 city millage rate	0.0156231
10 year city revenue	\$ 16,478,158



TO: Mayor and Council

FROM: Tom Crawford, Interim City Administrator
Matthew V. Horning, Interim Financial Services Area Administrator & CFO
Kim Buselmeier, Budget and Finance Supervisor
Jerry Markey, City Assessor

SUBJECT: FY21 Budget: Millages

DATE: May 1, 2020

Question #92: LQ6. Millage Rates - on page 9 of budget book, the millage rates are listed and most are being reduced slightly year-to-year because of Headlee, but not the Street millage – why is that? (Councilmember Lumm)

Response: Attached is the March 15, 2019 memorandum describing a one-time reduction in the FY2020 millage. For FY2021 the millage returns to its Headlee roll-back level.

Question #94: LQ8. County Millage proceeds spending in FY21 – for the County Mental Health and Public Safety millage proceeds, page 1 of the budget message indicates the city will be receiving \$2.35M in FY21 and page 3 shows the spending at \$3.65M. Presumably, the additional \$1.3M reflects use of fund balance – can you please confirm that and does this use all of the available balance? (Councilmember Lumm)

Response: Yes, there is a use of fund balance in FY21 for \$1,302,400 in the County Mental Health Millage. The County Mental Health Millage fund balance as of 6/30/19 was \$1,577,027. With the use of \$1,302,400 in fund balance in FY21 there would be \$274,627 of fund balance remaining.

Question #106: LQ20. County Millage Transfer to Energy Fund – page 162 references a one-time transfer in FY20 from the General Fund to the Energy Fund – Can you please remind me what that was and the amount? (Councilmember Lumm)

Response: This was a one-time transfer of \$100,000 from the County Mental Health Millage to the Energy Fund to increase the funding available for energy-related loans through the City's internal revolving energy fund.

Question #113: LQ27. Ann Arbor Public Schools Millage. Can you please remind me when collections begin on the 1.65 mill AAPS levy? (Councilmember Lumm)

Response: The Ann Arbor School District intends to levy the additional bond millage on the summer 2020 tax statement. When I last spoke with the school district staff, it was unknown if the district would have two bond millages on the summer tax statement or one combined levy. The combined millage levy for the school bond is 4.1 mills

Question #115: County Mental Health Millage. Please share the table "Expenditure Category by Fund" for Fund 0100 (County Mental Health Millage) for the years in the FY 2021 Proposed Budget (Actual FY 2019, Budget FY 2000, Forecasted FY 2020, Request FY 2021). (Tom Crawford)

Response: Please see attached budget worksheet report.



MEMORANDUM

TO: Mayor and Council
Howard Lazarus, City Administrator

FROM: Tom Crawford, Chief Financial Officer
Mark Perry, City Assessor

SUBJECT: Streets, Bridges, and Sidewalks Millage

DATE: May 15, 2019

During the preparation and review of the FY2020 budget, staff discovered two of the City property tax millages may have not been properly reduced pursuant to the State law.

Background

The Headlee Amendment mandates that from one year to the next, property tax revenues shall not grow faster than the rate of inflation except for the addition of revenue resulting from net new construction. In order to limit year-over-year revenue growth due to the inflation of taxable values, the prior year's maximum allowable operating millage rate is "rolled back" such that the resulting growth in property tax revenues, community-wide, is no more than the rate of inflation. The County's Equalization Department reviews and approves local jurisdiction millages each fall.

In preparing the FY2020 budget, it appears two (2) of the City's seven (7) millage levies did not calculate the Headlee "roll back" in accordance with applicable law. The Streets, Bridges, and Sidewalks millage was apparently not rolled back properly beginning in FY2018, causing the permanently reduced maximum millage to be overstated. In situations like this, State law requires a one-time reduced levy on the next regular tax bill for the cumulative amount over-levied. Therefore, the FY2020 millage would be reduced by an additional 0.0491 mills to correct the cumulative surplus in tax revenue between FY2018 and FY2019, which totaled approximately \$300,000.

Contrastingly, it appears the Land Acquisition (or Open Space) millage levy was “rolled back” lower than it should have been according to State statute for FY2005-FY2019. This means the City could have levied an amount higher than was actually levied. Cities have the legal authority to levy an amount less than the maximum allowable levy. Staff estimates the FY2020 levy is 0.0092 lower than the estimated revised maximum levy (representing approximately \$56,600).

Staff proactively met with the County Equalization Director to discuss the above situations and calculations. As of May 14, 2019, no official decision has been made by the County as it continues its review.

Recommendation

Streets, Bridges & Sidewalks Millage: The Headlee Amendment establishes an annual maximum levy. State law requires that the excess tax revenue previously generated due to incorrect calculation of the Headlee rollback in this situation be deducted from the next regular tax levy. Staff recommends City Council proactively amend the proposed FY2020 budget resolution to reduce the Streets, Bridges & Sidewalks millage levy to 1.9981 mills to adjust for the cumulative over-collection.

Land Acquisition (Open Space) Millage: State law requires a jurisdiction to annually authorize its’ levies and the County Commission to approve a maximum operating millage levy. In the case of Ann Arbor, the City Council authorizes levies with its budget in May, but the County approves all millages in the fall. Since staff has not received official direction from the county regarding the Open Space millage, staff does not recommend recuperating the foregone revenue resulting from not levying the maximum allowable millage at this time.

Staff will provide Council with an update when the County has made its final determination.



Budget Worksheet Report

Budget Year 2021

Fund 0100	Account Description	2019 Actual Amount	2020 Amended Budget	2020 Estimated Amount	2021 Manager Approval
	<i>Personnel Services</i>	\$31,151.45	\$0.00	\$31,900.00	\$175,000.00
	<i>Personnel Services-Other</i>	\$17,912.36	\$24,816.00	\$23,866.00	\$0.00
	<i>Payroll Fringes</i>	\$10,349.32	\$0.00	\$10,821.00	\$101,099.00
	<i>Other Services</i>	\$42,585.93	\$486,200.00	\$603,829.00	\$602,170.00
	<i>Materials & Supplies</i>	\$168,037.35	\$137,696.00	\$178,296.00	\$50,000.00
	<i>Capital Outlay</i>	\$46,509.00	\$175,000.00	\$175,000.00	\$100,000.00
	<i>Other Charges</i>	\$0.00	\$531,288.00	\$331,288.00	\$1,599,531.00
	<i>Pass Throughs</i>	\$305,000.00	\$865,000.00	\$865,000.00	\$1,024,600.00
	TOTAL	\$621,545.41	\$2,220,000.00	\$2,220,000.00	\$3,652,400.00



TO: Mayor and Council

FROM: Tom Crawford, Interim City Administrator
Matthew V. Horning, Interim Financial Services Area Administrator & CFO
Kim Buselmeier, Budget and Finance Supervisor

SUBJECT: FY21 Budget: Non-Departmental Fund

DATE: May 1, 2020

Question #114: LQ28. Non-Departmental - Can you please provide a spreadsheet similar to the one provided the last couple of years that details the expenditure line items for non-departmental “other services” and “other charges”. Also, can you please provide detail on the basis for the \$1.8M provisions for unsettled contracts in the “personnel services” category? (Councilmember Lumm)

Response: See attached PDF titled Non-Departmental Summary FY21.

Description	Non-Departmental		Comments
	FY2020 Amended Budget	FY2021 Budget Request	
Other Services			
Telecommunications	\$ 48,561	\$ 48,561	
Training	98,500	43,500	
Downtown Employee Parking Benefit (55%)	71,610	71,610	
Inclusion Contract	59,000	97,000	
Total Other Services	<u>\$ 277,671</u>	<u>\$ 260,671</u>	
Other Charges			
Dues & Licenses	\$ 137,135	\$ 137,135	Includes SPARK services (\$75K) plus city-wide dues/memberships.
AAATA Fee	112,558	118,470	Fee is deducted from tax distrib.
Tax Refunds	100,000	100,000	Primarily Michigan Tax Tribunal estimated refund on prior year levies. This is set aside for service units that have employees eligible for Health Care under the Affordable Care Act.
ACA Health Care	9,600	20,000	
Pension Contribution	500,000	500,000	\$500K additional pension contribution above required amounts for FY20/21.
VEBA Contribution	93,744	347,704	Portion of VEBA contribution required to comply with policy that contributions don't decline year over year.
Workforce planning contingency	100,000	160,000	
Total Other Charges	<u>\$ 1,053,037</u>	<u>\$ 1,383,309</u>	
Personnel Services			
Severances	61,504	500,000	The majority of FY20 severances have been distributed to departmental budgets.
Labor & Contract Settlement contingencies	192,352	1,297,982	Based on Labor Committee input. This is not additive. FY20 budgets for the unsettled labor contracts and non-union pay raises.
Total Personnel Services	<u>\$ 253,856</u>	<u>\$ 1,797,982</u>	



TO: Mayor and Council

FROM: Tom Crawford, Interim City Administrator
Matthew V. Horning, Interim Financial Services Area Administrator & CFO
Kim Buselmeier, Budget and Finance Supervisor
Craig Hupy, Public Services Area Administrator
Marti Praschan, Chief of Staff, Public Services
Nick Hutchinson, City Engineer

SUBJECT: FY21 Budget: Public Services

DATE: May 1, 2020

Question #96: LQ10. New streetlights – also on page 3, the paragraph on pedestrian safety references \$165K for lighting upgrades at major street uncontrolled sidewalks and \$530K for streetlight replacement, but nothing on funding for new streetlights in neighborhoods other than at crosswalks, Can you please confirm if that's correct and can you also provide an update on the balance in the "new streetlight" fund where we've approved one-time finding the last couple of years? (Councilmember Lumm)

Response: The FY 21 proposed budget does not include any funding specifically designated for new streetlights installations other than at crosswalks. The current balance available for new streetlight installations is \$233,650.

Question #97: LQ11. Train Station – thank you for the April 24 response to my earlier question on the next steps for EA/PE on the AA Station. The February response from the FRA to MDOT certainly wasn't very encouraging on when they'll get back with comments/edits on the EA. At what point does time run out on our EA and it needs to be re-done? (Councilmember Lumm)

Response: According to MDOT and the FRA, the analysis is generally good for 3 to 5 years depending on the project site.

Question #98: LQ12. Street Millage, Major and Local Street Funds – what does the budget contemplate for the ending FY21 (June 2021) fund balance in the street millage and in both the Major Street and Local Street funds? (Councilmember Lumm)

Response: The fund balances are projected to align with current fund balance policy requirements.

Fund	Estimated FY 21 Fund Balance
Local Streets (0022)	\$10.1M
Major Streets (0021)	\$2.8M
Street, Bridge, Sidewalk Millage (0062)	\$6.1M

Question #101: LQ15. Water, Sewer Stormwater Revenue Trends – I have specific questions on the proposed July 1, 2020 rate increases that I will include in the questions for the May 4 meeting, but in terms of the budget, can you please provide a ten-year history of the total revenues and expenditures in each of the three funds? (Councilmember Lumm)

Response: Please see attachment.

Question #102: LQ16. Water rate re-structuring impacts – prior to the water rate re-structuring, we were given projections on how much of the water system cost would be transferred from multi-family and commercial to single-family residential. Now that we have actual data, can you please provide an analysis comparing the water revenues collected by customer class (residential, multi-family, commercial) before and after the rate re-structuring? (Councilmember Lumm)

Response: To clarify, what was stated during the cost of service study presentation was that residential and water only customers were costing more to provide water services than what was being collected by approximately \$1.7 Mil and \$1.3 Mil., and that the Multi-family users and Non-residential customer were over-recovering by \$2.4 Mil. and \$.5 Mil. as indicated in the graphic below.



Figure 2: Cost of Service Presentation, March 12, 2018 Slide 10

Attached is a detailed breakdown of actual volumes and revenue collections by class, as requested. This information is metered sales for the classes requested, less any credits or additional fees.

Question #103: LQ17. Water meter replacement program - the FY21 capital budget includes \$2.5M in both the water and sewer funds for the water meter replacement program. That program was going to begin earlier this year, but obviously it has been delayed by COVID-19 – what is the timing plan now for the replacement program? (Councilmember Lumm)

Response: The start of residential installations is uncertain due to circumstances related to COVID-19; however, non-residential (eg. University, Ann Arbor Public Schools, etc.) installations will likely start in FY21. The original project timeline was anticipated to be completed by end of calendar year 2021, but this will be extended.

Question #108: LQ22. FY21 Capital budget – a year ago, the FY21 Financial Plan reflected \$44M in capital spending for FY21 and this proposed FY21 budget is now \$62M . Can you please speak to that? (does this increase largely reflect delays in budgeted FY20 projects?) (Councilmember Lumm)

Response: The increase in the capital budget is attributable to delays in projects, addition of projects newly identified/required, revised project cost estimates, addition of one-time funding projects, and increased efforts in preventative maintenance/rehab projects in the roads and utility categories.

Question #110: LQ24. Fuller-Broadway Bridges – the FY21 capital budget includes \$1.6M for Fuller-Broadway bridge maintenance that was not included in the FY21 financial plan approved a year ago. Can you please speak to why this was added and how this relates to the potential development of the 841 Broadway DTE property? (Councilmember Lumm)

Response: This project was borne out of a recent inspection of the bridges and observations from Staff regarding the need to perform some Capital Preventative Maintenance (CPM) repairs to both sets of bridges in order to keep them in a state of good repair. Based on current estimated pricing, it was decided that the project should be bid in late Fall 2020 in hopes of obtaining the best possible prices for the work, which would be performed in Spring 2021.

This bridge repairs are not directly related to the 841 Broadway development. It will be necessary, however, to coordinate the repairs with any improvements related to the 841 Broadway site that may be on-going when the bridge repairs are performed. Additionally, staff is still discussing the scope of the needed improvements along Broadway that will be required to be performed by the developer to support the development of the 841 Broadway property. However, at this time, it does not appear that either project will directly impact the other.

Question #111: LQ25. Gelman monitoring wells – the FY21 Capital Budget proposal includes \$400K for Gelman monitoring wells – can you please explain specifically what this pays for? (Councilmember Lumm)

Response: The \$400K includes design services and construction/installation of up to four sentinel monitoring wells between the leading edge of the plume and Barton Pond.

Question #112: LQ26. Solid waste detention pond – the capital budget proposal includes \$500K for “solid waste detention pond capital maintenance”. What is the “solid waste detention pond” and why was this added to the FY21 budget (it was not in last year’s plan for FY21)? (Councilmember Lumm)

Response: There are several stormwater management ponds across the entirety of the Compost/Transfer Station/Landfill area. These stormwater ponds collect runoff from the area, removing sediment and pollutants before allowing the runoff to ultimately flow to Swift Run Creek. Over the years, these ponds have filled in with sediment (thus doing their job), and the sediment needs to be removed to allow the ponds to continue to function properly.

As a part of the City’s Municipal Separate Storm Sewer System (MS4) Permit, regular maintenance of stormwater controls is required. A project was previously identified in the CIP as UT-ST-12-10, but was deferred for several years. The need for maintenance in all of these ponds has been identified by both documented reports and visual observation. Dredging and Design plans are currently underway.

FY2018

Residential					Residential 2 (Customers with a 2nd Water Only Meter)					Commercial					Water Only				
Meter Size	Billing Units (Bills)	Rate	Revenue		Meter Size	Billing Units (Bills)	Rate	Revenue		Meter Size	Billing Units (Bills)	Rate	Revenue		Meter Size	Billing Units (Bills)	Rate	Revenue	
5/8	82,288	\$ 11.25	\$ 925,740		5/8	1568	\$ 11.25	\$ 17,640		5/8	4,732	\$ 12.90	\$ 61,043		5/8	368	\$ 11.25	\$ 4,140	
3/4	3,208	\$ 16.55	\$ 53,092		3/4	176	\$ 16.55	\$ 2,913		3/4	1,072	\$ 19.00	\$ 20,368		3/4	56	\$ 16.55	\$ 927	
1	972	\$ 30.30	\$ 29,452		1	160	\$ 30.30	\$ 4,848		1	5,556	\$ 30.30	\$ 168,347		1	580	\$ 30.30	\$ 17,574	
1.5		\$ 62.00	\$ -		1.5	12	\$ 62.00	\$ 744		1.5	3,360	\$ 62.00	\$ 208,320		1.5	520	\$ 62.00	\$ 32,240	
2		\$ 97.00	\$ -		2	8	\$ 97.00	\$ 776		2	2,356	\$ 195.00	\$ 459,420		2	364	\$ 97.00	\$ 35,308	
3		\$ 195.00	\$ -		3		\$ 195.00	\$ -		3	548	\$ 308.00	\$ 168,784		3	28	\$ 195.00	\$ 5,460	
4		\$ 308.00	\$ -		4		\$ 308.00	\$ -		4	288	\$ 613.00	\$ 176,544		4	12	\$ 308.00	\$ 3,696	
6		\$ 613.00	\$ -		6		\$ 613.00	\$ -		6	120	\$ 1,225.00	\$ 147,000		6		\$ 613.00	\$ -	
8		\$ 1,225.00	\$ -		8		\$ 1,225.00	\$ -		8	36	\$ 1,960.00	\$ 70,560		8		\$ 1,225.00	\$ -	
10		\$ -	\$ -		10		\$ -	\$ -		10		\$ -	\$ -		10		\$ -	\$ -	
Total Fixed				\$ 1,008,284	Total Fixed				\$ 26,921	Total Fixed				\$ 1,480,386	Total Fixed				\$ 99,345
Billing Units (CCF)				Rate	Billing Units (CCF)				Rate	Billing Units (CCF)				Rate	Billing Units (CCF)				Rate
Tier 1	568,363	\$ 1.55	\$ 880,963		Tier 1	12,882	\$ 1.55	\$ 19,967		Tier 1	3,170,257	\$ 3.81	\$ 12,078,679		Tier 1	686,159	\$ 5.89	\$ 4,041,477	
Tier 2	766,007	\$ 3.37	\$ 2,581,443		Tier 2	24,845	\$ 3.37	\$ 83,728		Tier 2	58,920	\$ 7.26	\$ 427,759		Tier 2			\$ -	
Tier 3	198,164	\$ 5.89	\$ 1,167,186		Tier 3		\$ 3.37	\$ -		Tier 3	39,114	\$ 12.44	\$ 486,578		Tier 3			\$ -	
Tier 4		\$ -	\$ -		Tier 4		\$ 3.37	\$ -		Tier 4		\$ -	\$ -		Tier 4			\$ -	
Gross Volume Revenue				\$ 4,629,592	Gross Volume Revenue				\$ 103,695	Gross Volume Revenue				\$ 12,993,017	Gross Volume Revenue				\$ 4,041,477
Grand Total Residential Metered Service				\$ 5,637,876	Grand Total Residential 2 Metered Service				\$ 130,616	Grand Total Commercial Metered Service				\$ 14,473,402	Grand Total Water Only Metered Service				\$ 4,140,821

Fixed Revenue \$ 2,614,935
 Volume Revenue \$ 21,767,780
Total \$ 24,382,715

FY2019

Residential					Residential 2 (Customers with a 2nd Water Only Meter)					Multi-Family					Non-residential					Water Only				
Meter Size	Billing Units (Bills)	Rate	Revenue		Meter Size	Billing Units (Bills)	Rate	Revenue		Meter Size	Billing Units (Bills)	Rate	Revenue		Meter Size	Billing Units (Bills)	Rate	Revenue		Meter Size	Billing Units (Bills)	Rate	Revenue	
5/8	82,144	\$ 20.89	\$ 1,715,988		5/8	1,568	\$ 20.89	\$ 32,756		5/8	1,332	\$ 20.89	\$ 27,825		5/8	3,760	\$ 20.89	\$ 78,546		5/8	540	\$ 20.89	\$ 11,280.60	
3/4	3,012	\$ 22.43	\$ 67,559		3/4	176	\$ 22.43	\$ 3,948		3/4	684	\$ 22.43	\$ 15,342		3/4	536	\$ 22.43	\$ 12,022		3/4	72	\$ 22.43	\$ 1,614.96	
1	856	\$ 25.26	\$ 21,623		1	160	\$ 25.26	\$ 4,042		1	4,300	\$ 25.26	\$ 108,618		1	1,448	\$ 25.26	\$ 36,576		1	692	\$ 25.26	\$ 17,479.92	
1.5		\$ 33.09	\$ -		1.5	12	\$ 33.09	\$ 397		1.5	2,368	\$ 33.09	\$ 78,357		1.5	1,160	\$ 33.09	\$ 38,384		1.5	688	\$ 33.09	\$ 22,765.92	
2		\$ 41.90	\$ -		2	8	\$ 41.90	\$ 335		2	1,040	\$ 41.90	\$ 43,576		2	1,324	\$ 41.90	\$ 55,476		2	504	\$ 41.90	\$ 21,117.60	
3		\$ 88.47	\$ -		3		\$ 88.47	\$ -		3	80	\$ 88.47	\$ 7,078		3	496	\$ 88.47	\$ 43,881		3	60	\$ 88.47	\$ 5,308.20	
4		\$ 115.48	\$ -		4		\$ 115.48	\$ -		4	52	\$ 115.48	\$ 6,005		4	248	\$ 115.48	\$ 28,639		4	36	\$ 115.48	\$ 4,157.28	
6		\$ 176.75	\$ -		6		\$ 176.75	\$ -		6	28	\$ 176.75	\$ 4,949		6	72	\$ 176.75	\$ 12,726		6		\$ 176.75	\$ -	
8		\$ 257.21	\$ -		8		\$ 257.21	\$ -		8		\$ 257.21	\$ -		8	24	\$ 257.21	\$ 6,173		8		\$ 257.21	\$ -	
10		\$ 343.11	\$ -		10		\$ 343.11	\$ -		10		\$ 343.11	\$ -		10		\$ 343.11	\$ -		10		\$ 343.11	\$ -	
Total Fixed				\$ 1,805,170	Total Fixed				\$ 41,477	Total Fixed				\$ 291,750	Total Fixed				\$ 312,425	Total Fixed				\$ 83,724.48
Billing Units (CCF)				Rate	Billing Units (CCF)				Rate	Billing Units (CCF)				Rate	Billing Units (CCF)				Rate	Billing Units (CCF)				Rate
Tier 1	691,767	\$ 1.81	\$ 1,252,098		Tier 1	16,152	\$ 1.81	\$ 29,235		Tier 1	1,413,990	\$ 2.13	\$ 3,011,799		Tier 1	1,831,311	\$ 3.83	\$ 7,013,921		Tier 1	661,244	\$ 8.73	\$ 5,772,660.12	
Tier 2	397,949	\$ 3.00	\$ 1,193,847		Tier 2	17,846	\$ 3.00	\$ 53,538		Tier 2			\$ -		Tier 2			\$ -		Tier 2			\$ -	
Tier 3	213,753	\$ 6.96	\$ 1,487,721		Tier 3		\$ 6.96	\$ -		Tier 3			\$ -		Tier 3			\$ -		Tier 3			\$ -	
Tier 4	88,786	\$ 14.92	\$ 1,324,687		Tier 4		\$ 14.92	\$ -		Tier 4			\$ -		Tier 4			\$ -		Tier 4			\$ -	
Gross Volume Revenue				\$ 5,258,353	Gross Volume Revenue				\$ 82,773	Gross Volume Revenue				\$ 3,011,799	Gross Volume Revenue				\$ 7,013,921	Gross Volume Revenue				\$ 5,772,660
Grand Total Residential Metered Service				\$ 7,063,523	Grand Total Residential 2 Metered Service				\$ 124,250	Grand Total Multi-Family Metered Service				\$ 3,303,549	Grand Total Non-Residential Metered Service				\$ 7,326,346	Grand Total Water Only Metered Service				\$ 5,856,385

Fixed Revenue \$ 2,534,546
 Volume Revenue \$ 21,139,506
Total \$ 23,674,053