

UTILITY ADVISORY BOARD MEETING
March 09, 2015
CITY COUNCIL CONFERENCE ROOM
5:30 P.M.

MEMBERS PRESENT

Daniel Peterson
Shawn Libby
Tom Willis
Arthur Hoffman

OTHERS PRESENT

Blaine Cox, Deputy City Manager
Mark Sullivan, Sr. Accountant
David Hynes, Appellant

MEMBERS ABSENT

None

MINUTES

1. Call to Order.

Daniel Peterson called the meeting to order at 5:30 P.M. All Board members were present.

2. Acceptance of January 26, 2015 Minutes

Shawn Libby **MOVED** to accept the January 26, 2015 minutes as written. Tom Willis provided a second to the motion which was **ADOPTED** on a unanimous voice vote.

3. Old Business

4. Appeals

4.1 Hynes Appeal

Mr. Hynes was present and explained the basis of his request for abatement. The appellant seeks an abatement because of a water heater that malfunctioned and flooded the basement.

Deputy City Manager Cox's recommendation is to abate 53 units of sewer fees valued at \$330.72.

The above recommendation is based upon the following findings:

1. A water heater malfunctioned causing a leak of water. The leaked usage did not enter the sewer system. Proof of the repair was provided.
2. The leaked usage was estimated as follows:

a. Usage on current invoice	80 units
b. Average usage of previous 4 quarters	<u>-27 units</u>
c. Estimated leaked usage	53 units

Value of 53 units of sewer: 53 units x \$6.24/unit=\$330.72.

Arthur Hoffman **MOVED** to abate 53 units of sewer fees valued at \$330.72. Tom Willis provided a second to the motion which was **ADOPTED** on a unanimous voice vote.

5. Water and Sewer Rates

Senior Accountant Sullivan presented a series of Power Point slides (copies attached) pertaining to a cash flow analysis of both the water and sewer funds as well as varied rate analysis for each fund.

The Board kept this item in committee for further discussion at the April meeting.

6. Financials

There was no discussion on the Monthly Financial Statements.

7. Abatement Form

Deputy City Manager Cox informed the Board of staff work to update the abatement request form.

8. Other

Mr. Cox informed the Board of Mayor Jean's planned attendance at the April meeting of the Board.

The Board discussed the old business item of Elderly Exemption rates for water and sewer customers. Daniel Peterson **MOVED** to send a request to reconsider to the Council Finance Committee with regard to granting the reduced elderly rates to residents of mobile home parks on private water meters. Shawn Libby provided a second to the motion which was **ADOPTED** by a voice vote of 3 yes and 1 abstain (Hoffman).

9. Adjournment

Tom Willis **MOVED** to adjourn the meeting. Arthur Hoffman provided a second to the motion which was **ADOPTED** on a unanimous voice vote.

The meeting adjourned at 6:29 P.M.

Respectfully,

Blaine M. Cox
Deputy City Manager

BMC: sam

Water Fund

FY14 Statistical Results

**Overall Water Consumption
Decreased 4.58% to
722,432 billable units**

**Residential Consumption
Decreased 2.2%**

**Commercial Consumption
Decreased 10%**

**Total Consumption FY11 to FY14
Decreased 7.88 %**

Water Fund

FY14 Statistical Results

Shut Offs for Non Payment

Increased 33 %

368 Shut Off Events

45% Remain Shut Off Longer than 1 Day

57 Accounts had Multiple Shut Offs Events

Customer Requested Shut-Offs

Essentially Even at 162 Events

**Primarily related to RE Transactions
& Winter Vacationing**

64% Remain Off for Extended Periods

Total Shut Offs- 530 Events

Water Fund

FY14 Statistical Results

New Service Connections

FY11- 46

FY12- 25

FY13- 32

FY14- 20

Water Fund

FY14 Financial Results

User Fee Revenues

Decreased 3%

\$3,363,957

Operating Expenses

Increased 7%

\$1,978,227

(Excludes Debt & Depreciation)

Cash Funded Capital Expenses \$125,000

Debt Service P&I

\$1,491,458- essentially even

Water Fund

FY14 Financial Results

O&M- Income Before Depreciation

\$1,036,262

Principal Debt
(\$975,581)

\$60,681-O&M Surplus

Water Fund FY14 Revenue & Expense Results

	FY14 Audited	FY14 Audited-Bridge	
OPERATING REVENUES			
User Fees	\$3,363,779	\$3,363,957	
Other Service Charges	\$0	\$91,883	* Auditors reduced revenues to account for potential User Fee defaults.
Miscellaneous	\$72,419	\$72,419	
Total Operating Revenues	\$3,436,198	\$3,528,259	
OPERATING EXPENSES			
Personal Services	\$1,217,801	\$1,217,801	
Materials & Supplies	\$251,126	\$251,126	
Utilities	\$156,441	\$156,441	
Micellaneous	\$352,859	\$352,859	
Total Operating Expenses (Less Depreciation)	\$1,978,227	\$1,978,227	
Depreciation	\$1,164,750	\$1,164,750	
OPERATING INCOME	\$293,221	\$385,282	
Non Operating Expenses, (Revenues)			
Intergovernmental Revenues	(389,407)	0	* Auditors included Contributed Capital In this section.
Interest Revenue	(\$2,500)	(\$2,500)	
Interest Expense	\$516,270	\$516,270	
Net non-Operating Expenses (Revenues)	124,363	\$513,770	
Income (Loss)	\$168,858	(\$128,488)	
Income Before Depreciation & Principal Payment	\$1,333,608	\$1,036,262	
Principal Payment	(\$1,231,260)	(\$975,582)	
FY14 Net Position	\$102,348	\$60,681	
* Above is based on Accrual Accounting			

*Contributed Capital related to new Assets from the GSBP project. DWSRF Principal Forgiveness is principal we do not have to pay

Water Fund FY14-Cash Flows

	FY14	FY14	
Cash Flows	Audited	Audited-Bridge	
Cash Received	\$3,634,622	\$3,634,622	
Cash Paid to Supplier & Employees	(\$1,965,699)	(\$1,965,699)	
Noncapital Financing	(\$1,935)	(\$1,935)	
Principal Payments	(\$1,231,260)	(\$975,582)	* Audit Adjustment included Principal Debt Forgiveness
Interest Payments	(\$516,270)	(\$516,270)	
Cash from Investments	\$2,500	\$250	
Other Contributions	\$114,127	\$0	* Non Cash Audit Adjustment-Related to Net Cash Capital Adjustment
Net Cash Flow	\$36,085	175,386.0	
Balance Sheet Cash Flows			
Capital Purchases	(\$1,944,100)	(1,944,100.0)	
Proceeds from Long Term Debt-Other Revenue	\$359,779	\$0	* Audit Adjustment included Contributed Capital &
Net Cash (Used)	(\$1,584,321)	(1,944,100.0)	Principal Debt Forgiveness
Net Increase (Decrease) in Cash & Equivalents	(\$1,548,236)	(\$1,768,714)	
		(\$220,478)	

Water Fund Working Capital

CITY OF ROCHESTER, NEW HAMPSHIRE								
Working Capital Analysis - Water Fund								
	Fiscal Year Ending							
	2014	2013	2012	2011	2010	2009	2008	2007
Current Assets:								
Accounts receivable	\$ 850,651	\$ 1,049,075	\$ 1,071,649	\$ 968,845	\$ 1,064,724	\$ 998,144	\$ 937,330	\$ 904,314
Due from other governments	53,401	2,196	15,076	101,097	1,074,529	80	620,372	4,237
Due from other funds				549,991	622,112	4,493	677	7,000
Deferred debt financing expense	-	4,689	3,200	3,067	4,110	5,392	5,392	
Prepaid expenses	-	314	351	384	359	11,597	16,497	14,062
Inventory	389,984	321,831	276,733	247,190	265,134	248,539	231,381	242,083
Total Current Assets	\$ 1,294,036	\$ 1,378,105	\$ 1,367,009	\$ 1,870,574	\$ 3,030,968	\$ 1,268,245	\$ 1,811,649	\$ 1,171,696
Current Liabilities:								
Accounts payable	\$ 70,070	\$ 175,210	\$ 81,654	\$ 413,918	\$ 692,309	\$ 109,049	\$ 204,060	\$ 211,191
Accrued expenses	274,521	291,861	258,416	229,395	240,632	234,495	247,671	169,509
Retainage payable	49,018	61,920	79,878	105,641	141,730	82,495	125,280	159,081
Deposits payable	-							25,000
Notes payable	176,239				14,235			
Due to other governments	-				14,235			
Current portion of bonds payable	1,024,924	976,861	910,450	824,694	836,614	620,325	618,363	422,827
Total Current Liabilities	\$ 1,594,772	\$ 1,505,852	\$ 1,330,398	\$ 1,573,648	\$ 1,939,755	\$ 1,046,364	\$ 1,195,374	\$ 987,608
Working Capital Balance (Deficit) from Operations	(300,736)	(127,747)	36,611	296,926	1,091,213	221,881	616,275	184,088
Liquidity Ratio	0.81	0.92	1.03	1.19	1.56	1.21	1.52	1.19
Due to other funds	2,096,957	855,648	301,372	38,533	19,227	1,995,109	191,445	4,067,581
Net Working Capital Balance (Deficit)	\$(2,397,693)	\$(983,395)	\$ 36,611	\$ 296,926	\$ 1,091,213	\$ 221,881	\$ 616,275	\$ 184,088
Net Liquidity Ratio	0.35	0.58	0.84	1.16	1.55	0.42	1.31	0.23
Cash and Equivalents Analysis:								
Due from other funds	\$ -	\$ -	\$ -	\$ 549,991	\$ 622,112	\$ 4,493	\$ 677	\$ 7,000
Due to other funds	2,096,957	855,648	301,372	38,533	19,227	1,995,109	191,445	4,067,581
Net Cash and Equivalents Position (Deficit)	\$(2,096,957)	\$(855,648)	\$(301,372)	\$ 511,458	\$ 602,885	\$ (1,990,616)	\$ (190,768)	\$(4,060,581)

WATER FUND-USER RATE FORECAST FY16-FY18

WATER FUND	FY15	FY16	FY17	FY18
New Connections	20	20	38	39
Consumption Growth %	0.00%	0.50%	0.50%	0.50%
TOTAL REVENUE UNITS	722,227	725,838	729,468	733,115
<i>(1) Unit = 748 gallons</i>				
OPERATING REVENUES				
User Fees	\$3,372,802	\$3,810,652	\$4,267,386	\$4,486,664
Other Service Charges	\$171,069	\$178,130	\$185,500	\$193,193
TOTAL OPERATING REVENUES	\$3,543,870	\$3,988,782	\$4,452,886	\$4,679,856
OPERATING EXPENSES (Less Depreciation)	\$2,017,792	\$2,058,147	\$2,099,310	\$2,141,297
WATER CURRENT 20 YEAR DEBT SERVICE	\$1,460,148	\$1,360,670	\$1,333,652	\$1,299,617
ADDITIONAL DEBT SERVICE				
Authorized & Unissued Debt	\$4,993,260	\$5,800,000	\$3,000,000	\$3,000,000
Added Principal & Interest Payments	\$0	\$515,604	\$493,000	\$255,000
Prior Year Authorized & Unissued P&I Payments	\$0	\$0	\$506,106	\$979,457
Additional Principal & Interest Payments	\$0	\$515,604	\$999,106	\$1,234,457
ALL OPERATIONAL EXPENSES	\$3,477,940	\$3,934,422	\$4,432,068	\$4,675,371
PROJECTED USER RATES	\$4.67	\$5.25	\$5.85	\$6.12
RATE INCREASE PERCENTAGE	0.0%	12.4%	11.4%	4.6%
PROJECTED SURPLUS (DEFICIT)	\$65,931	\$54,360	\$20,818	\$4,485

WATER FUND-USER RATE FORECAST FY16-FY17

USER RATE SCALE	FY16	FY17
RATE-BEST CASE- Expenses-5%	\$4.67	\$4.67
Estimated Surplus (Deficit)	(\$263,718)	(\$734,989)
RATE LEVEL INCREASE 1.5% & Expenses -5%	\$4.74	\$4.81
Estimated Surplus (Deficit)	(\$212,874)	(\$632,024)
RATE- PROJECTION	\$5.25	\$5.85
Estimated Surplus (Deficit)	\$54,360	\$20,818
RATE-CONSERVATIVE-Expenses +5%	\$5.56	\$6.22
Estimated Surplus (Deficit)	\$178,130	\$185,500

Sewer Fund

FY14 Statistical Results

**Overall Billable Sewer Discharge Units
Decreased 3.09% to
*715,459 billable units**

*** 166,000 units is High Volume User
Down 11%**

**Residential Discharges
Increase .05%**

**Commercial Discharge
Decreased 2.54%**

Sewer Fund

FY14 Statistical Results

New Service Connections

FY14-36

FY13-30

FY12-22

FY11-40

New Sewer Deduct Meters

FY14-14

FY13-17

FY12-20

FY11-26

Sewer Fund

FY14 Financial Results

User Fee Revenues

Decreased 6.43%

\$4,430,500

Septic Disposal Permit Revenue

Decreased 10%

\$117,926

Operating Expenses

Increased 6%

\$2,166,514

(Excludes Debt & Depreciation)

Sewer Fund
FY14 Financial Results

O&M- Income Before Depreciation

\$2,012,550

Principal Debt
(\$1,730,949)

\$281,601-O&M Surplus

Sewer FY14 Revenue & Expense Results

	FY14 Audited	FY14 Audited-Bridge	
OPERATING REVENUES			
User Fees	\$4,285,141	\$4,430,500	* Auditors reduced revenues to account for potential User Fee defaults.
Other Service Charges	\$0	\$117,926	
Miscellaneous	\$373,018	\$214,724	
Total Operating Revenues	\$4,658,159	\$4,763,150	
OPERATING EXPENSES			
Personal Services	\$1,216,386	\$1,216,386	
Materials & Supplies	\$259,329	\$259,329	
Utilities	\$321,756	\$321,756	
Micellaneous	\$369,043	\$369,043	
Total Operating Expenses (Less Depreciation)	\$2,166,514	\$2,166,514	
Depreciation	\$1,163,258	\$1,163,258	
OPERATING INCOME	\$1,328,387	\$1,433,378	
Non Operating Expenses, (Revenues)			
Intergovernmental Revenue	(1,925,194)	0	* Auditors included Contributed Capital from GSBP & SRF Principal Debt Forgiveness
Interest Revenue	(\$2,500)	(\$2,500)	
Interest Expense	\$586,586	\$586,586	
Net non-Operating Expenses (Revenues)	(1,341,108)	\$584,086	
Income (Loss)	\$2,669,495	\$849,292	
Income Before Depreciation & Principal Payment	\$3,832,753	\$2,012,550	
Principal Payment	(\$2,129,412)	(\$1,730,949)	* Audit Adjustment included Principal Debt Foregiveness
FY14 Net Position	\$1,703,341	\$281,601	
* Above based on accrual accounting			

Sewer FY14 Revenue & Expense Results

	FY14 Audited	FY14 Audited-Bridge	
Cash Flows			
Cash Received	\$5,183,789	\$5,183,789	
Cash Paid to Supplier & Employees	(\$2,037,955)	(\$2,037,955)	
Noncapital Financing	(\$1,935)	(\$1,935)	
Principal Payments	(\$2,129,412)	(\$1,703,949)	* Audit Adjustment included Principal Debt Forgiveness
Interest Payments	(\$586,586)	(\$586,586)	
Cash from Investments	\$2,500	\$2,500	
Other Capital Contributions & State Aid Grants	(\$18,783)	\$460,839	* Auditors Excluded the SRF Cash Payments received from SRF Principal & Interest Forgiveness
Net Cash Flow	\$411,618	\$1,316,703	
Balance Sheet Cash Flows			
Capital Purchases	(\$1,877,011)	(\$1,877,011)	
Proceeds from Long Term Debt-Other Revenue	\$843,633	\$0	Auditors included SRF Principal Cash Only, plus
Net Cash (Used)	(\$1,033,378)	(\$1,877,011)	portion on Contributed Capital and Bond Premium
Net Increase (Decrease) in Cash & Equivalents	(\$621,760)	(\$560,308)	

Sewer Fund Working Capital

CITY OF ROCHESTER, NEW HAMPSHIRE

Working Capital Analysis - Sewer Fund

	Fiscal Year Ending							
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Current Assets:								
Accounts receivable	\$ 1,046,950	\$ 1,634,302	\$ 1,682,551	\$ 1,642,851	\$ 1,766,532	\$ 1,645,527	\$ 1,592,872	\$ 1,073,562
Due from other governments	358,891	294,278	326,257	951,300	1,303,873	1,522,668	4,383,402	4,366,674
Due from other funds	1,782,378	2,663,685	3,178,744	2,439,382	1,066,957		4,278,937	7,114
Deferred debt financing expense	-	10,458	3,256	3,667	4,915	6,448	6,448	
Inventory	<u>42,392</u>	<u>31,621</u>						
Total Current Assets	<u>\$ 3,230,611</u>	<u>\$ 4,634,344</u>	<u>\$ 5,190,808</u>	<u>\$ 5,037,200</u>	<u>\$ 4,142,277</u>	<u>\$ 3,174,643</u>	<u>\$ 10,261,659</u>	<u>\$ 5,447,350</u>
Current Liabilities:								
Accounts payable	\$ 105,325	\$ 201,751	\$ 134,018	\$ 368,086	\$ 161,335	\$ 109,203	\$ 255,539	\$ 222,946
Accrued expenses	282,105	304,322	564,025	605,538	664,706	677,277	630,858	660,862
Retainage payable	41,578	66,866	19,595	17,646	54,091	50,338	133,988	181,755
Deferred revenue	331,834	355,482	379,182	402,880	426,579	436,752	466,033	
Notes payable	9,830				5,231			
Other liabilities	48,083				5,231			
Due to other governments	-				5,231			
Due to other funds	-					250,870	3,681,239	751,948
Current portion of bonds payable	<u>1,685,030</u>	<u>1,773,780</u>	<u>1,554,765</u>	<u>1,554,332</u>	<u>1,574,510</u>	<u>1,538,380</u>	<u>1,730,924</u>	<u>1,620,408</u>
Total Current Liabilities	<u>\$ 2,503,785</u>	<u>\$ 2,702,201</u>	<u>\$ 2,651,585</u>	<u>\$ 2,948,482</u>	<u>\$ 2,896,914</u>	<u>\$ 3,062,820</u>	<u>\$ 6,898,581</u>	<u>\$ 3,437,919</u>
Working Capital Analysis:								
Working Capital Balance (Deficit)	<u>\$ 726,826</u>	<u>\$ 1,932,143</u>	<u>\$ 2,539,223</u>	<u>\$ 2,088,718</u>	<u>\$ 1,245,363</u>	<u>\$ 111,823</u>	<u>\$ 3,363,078</u>	<u>\$ 2,009,431</u>
Liquidity Ratio	1.29	1.72	1.96	1.71	1.43	1.04	1.49	1.58
Cash and Equivalents Analysis:								
Due from other funds	\$ 1,782,378	\$ 2,663,685	\$ 3,178,744	\$ 2,439,382	\$ 1,066,957	\$ -	\$ 4,278,937	\$ 7,114
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,870</u>	<u>3,681,239</u>	<u>751,948</u>
Net Cash and Equivalents Position (Deficit)	<u>\$ 1,782,378</u>	<u>\$ 2,663,685</u>	<u>\$ 3,178,744</u>	<u>\$ 2,439,382</u>	<u>\$ 1,066,957</u>	<u>\$ (250,870)</u>	<u>\$ 597,698</u>	<u>\$ (744,834)</u>

SEWER FUND-USER RATE FORECAST FY16-FY18

Excludes WWTP Upgrade Costs

SEWER FUND	FY15	FY16	FY17	FY18
Regular Units	563,850	566,669	572,336	575,198
High Volume	160,000	160,000	160,000	160,000
Total Units	723,850	726,669	732,336	735,198
	-2.64%	0.39%	0.78%	0.39%
OPERATING REVENUES				
User Fees	\$4,457,824	\$4,591,683	\$4,745,124	\$4,940,344
Other Service Charges	\$117,000	\$119,340	\$121,727	\$124,161
Miscellaneous	\$100,000	\$102,000	\$104,040	\$106,121
Total Operating Revenues	\$4,674,824	\$4,813,023	\$4,970,891	\$5,170,626
OPERATING EXPENSES	\$2,177,705	\$2,221,260	\$2,265,685	\$2,310,998
	2.50%	2.00%	2.00%	2.00%
SEWER CURRENT 20 YEAR DEBT SERVICE	\$2,123,392	\$2,075,441	\$2,013,584	\$1,928,880
ADDITIONAL DEBT SERVICE				
Authorized & Unissued Debt	\$3,093,807	\$3,000,000	\$3,000,000	\$3,000,000
Added Principal & Interest Payments	\$0	\$440,801	\$255,000	\$255,000
Prior Year Authorized & Unissued P&I Payments	\$0	\$0	\$440,801	\$695,801
Additional Principal & Interest Payments	\$0	\$440,801	\$695,801	\$950,801
ALL OPERATIONAL EXPENSES	\$4,301,098	\$4,737,502	\$4,975,069	\$5,190,679
Regular Rate	\$6.24	\$6.40	\$6.52	\$7.06
High Volume Rate	\$5.62	\$5.78	\$5.90	\$6.44
PERCENTAGE INCREASE	0.00%	2.56%	1.87%	8.29%
PROJECTED SURPLUS (DEFICIT)	\$373,726	\$75,522	(\$4,179)	(\$20,053)

SEWER FUND-USER RATE FORECAST FY16-FY17

USER RATE SCALE	RATES	FY16	FY17
RATE-BEST CASE- Expenses-5%	User	\$6.24	\$6.24
	High Vol	\$5.62	\$5.62
Estimated Surplus (Deficit)		\$30,118	(\$138,264)
RATE LEVEL INCREASE 1.5% & Expenses -5%	User	\$6.33	\$6.43
	High Vol	\$5.70	\$5.79
Estimated Surplus (Deficit)		\$94,606	(\$29,520)
RATE- PROJECTION	User	\$6.40	\$6.52
	High Vol	\$5.78	\$5.90
RATE-CONSERVATIVE-Expenses +5%	User	\$6.85	\$7.13
	High Vol	\$6.23	\$6.51

Due to General Fund & Due From General Fund

- **Due To General Fund**-Means the Fund required more cash than it contributed. This is usually due to Capital Outlays in advance of actual Bond cycles.
- **Due From General Fund**-Means the Fund contributed more cash than it used. This due to strong O&M operations and Cash received from actual Bond cycles.
- A **Due From General Fund Balance** is essentially the cash strength of the fund.

FY14 Actual and FY15 Estimated Due To & Due From General Fund Balances

Fund	Account Balance	FY14 Audited	FY15 Bond Issue	FY15 Estimated Change	FY15 Capital Outlays	FY15 O&M Deficit	FY15 Forecast
Water Fund	Due To General Fund	(\$2,403,884)					
Water Fund	Due From General Fund		\$4,933,260	\$2,529,376	(\$2,000,000)	\$0	\$529,376
Sewer Fund	Due To General Fund						
Sewer Fund	Due From General Fund	\$1,782,378	\$3,093,807	\$4,876,185	(\$2,000,000)	\$0	\$2,876,185

Water-Sewer Billable Units History 2007-2014

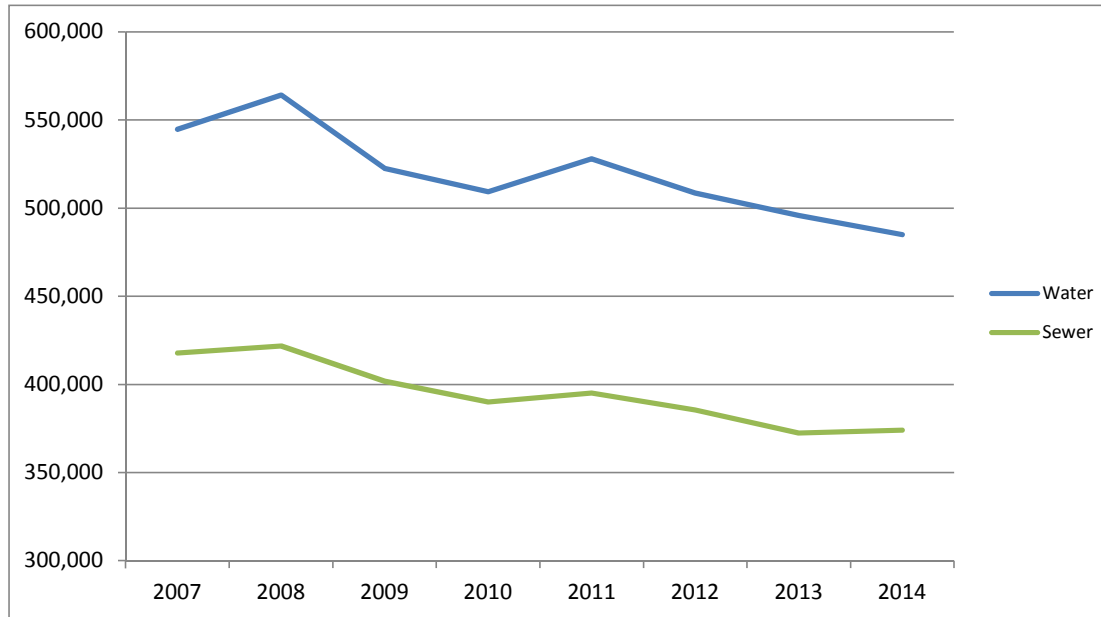
	WATER	2007	2008	2009	2010	2011	2012	2013	2014
	User Revenue	\$2,796,671	\$2,964,390	\$3,200,049	\$3,315,641	\$3,375,580	\$3,436,237	\$3,470,969	\$3,363,957
	User Rates	\$3.63	\$4.04	\$4.19	\$4.19	\$4.29	\$4.49	\$4.60	\$4.60
	Rate Change %		11.29%	3.71%	0.00%	2.39%	4.66%	2.45%	0.00%
	Revenue Change	-	6.00%	7.95%	3.61%	1.81%	1.80%	1.01%	-3.08%
	New Service Connections	66	73	57	44	49	25	32	46
Code	Units Billed (Unaudited)								
100	Residential	544,647	564,166	522,611	509,260	528,007	508,586	495,916	485,059
105	Elderly	8,940	9,138	9,390	8,501	8,578	8,131	8,611	8,173
110	Commercial	214,050	214,340	214,910	216,477	215,919	204,851	225,678	202,849
115	Governmental	4,336	4,815	5,284	4,121	4,495	4,151	5,342	4,573
120	School	5,522	5,732	5,678	5,692	11,342	7,979	9,228	6,912
125	Industrial	15,049	17,348	16,604	14,074	12,721	10,681	9,531	12,071
140	Non Profit	3,401	4,054	3,159	2,969	2,847	2,957	2,571	2,462
145	Elderly 2 unit	751	480	457	277	306	306	268	333
150	Non Billed	0	14,186	19,563	20,843	20,461	21,149	21,880	20,127
	Sub Total	796,696	834,259	797,656	782,214	804,676	768,791	779,025	742,559
	Less Non Billed	796,696	820,073	778,093	761,371	784,215	747,642	757,145	722,432
	Percent Change	-	-	-5.12%	-2.15%	3.00%	-4.66%	1.27%	-4.58%
	Billable Units Per Day	2,183	2,247	2,132	2,086	2,149	2,048	2,074	1,979

	SEWER	2007	2008	2009	2010	2011	2012	2013	2014
	User Revenue	\$3,720,564	\$4,221,344	\$4,287,727	\$4,832,183	\$4,843,443	\$4,878,314	\$4,735,135	\$4,430,500
	User Rates	\$5.17	\$5.51	\$5.95	\$5.95	\$5.95	\$6.11	\$6.24	\$6.24
	Rate Change %	-	6.58%	7.99%	0.00%	0.00%	2.69%	2.13%	0.00%
	Revenue Change	-	13.46%	1.57%	12.70%	0.23%	0.72%	-2.94%	-6.43%
	New Deduct Meters	7	13	16	14	26	20	17	14
Code	Units Billed (Unaudited)								
200	Residential	417,834	421,861	401,885	390,107	395,159	385,475	372,369	374,037
205	Elderly	6,961	7,001	7,573	6,941	7,070	6,716	7,159	6,755
210	Commercial	332,555	274,107	163,772	159,997	143,503	142,481	151,993	148,131
213	High Volume	0	76,578	181,011	217,466	192,094	204,838	187,515	166,895
215	Governmental	2,942	3,390	3,801	2,713	3,006	2,862	3,057	2,619
220	School	3,901	4,586	4,033	4,034	4,292	4,784	4,957	4,541
225	Industrial	14,195	15,316	13,718	12,027	10,241	8,755	8,402	10,100
240	Non Profit	2,949	3,089	2,751	3,105	2,381	2,425	2,541	2,048
245	Elderly 2 unit	771	480	457	277	306	306	268	333
	Sub Total	782,108	806,408	779,001	796,667	758,052	758,642	738,261	715,459
	Less High Volume	782,108	729,830	597,990	579,201	565,958	553,804	550,746	548,564
	Percent Change	-	-	-18.06%	-3.14%	-2.29%	-2.15%	-0.55%	-0.40%
	Billable Units Per Day	2,143	2,000	1,638	1,587	1,551	1,517	1,509	1,503

Water-Sewer Billable Units History 2007-2014

	Residential Units	2007	2008	2009	2010	2011	2012	2013	2014
Water	Residential Units	544,647	564,166	522,611	509,260	528,007	508,586	495,916	485,059
	Percent Change			-7.37%	-2.55%	3.68%	-3.68%	-2.49%	-2.19%
Sewer	Residential Units	417,834	421,861	401,885	390,107	395,159	385,475	372,369	374,037
	Percent Change			-4.74%	-2.93%	1.30%	-2.45%	-3.40%	0.45%
	Ratio Sewer-Water	77%	75%	77%	77%	75%	76%	75%	77%

WATER-SEWER RESIDENTIAL UNITS CHART



Water Service Statistics FY06-FY14
Non-Payment Shut-Offs-New Service- Sewer Deduct Meter

1 NON PAYMENT SHUT-OFFS	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Total Non Payment Water-Shut Offs	63	67	112	161	279	363	351	276	368
Shut Off & Restored On-Same Day	59	39	68	70	170	221	245	196	205
Percent Shut Off & Restored Same Day	93.65%	58.21%	60.71%	43.48%	60.93%	60.88%	69.80%	71.01%	55.71%
Non Payment Shut Offs-Greater than 1 day	4	28	44	91	109	142	106	80	163
Water Shut Offs- Percent Change		6.35%	67.16%	43.75%	73.29%	30.11%	-3.31%	-21.37%	33.33%
Number of Residences with 2 or more Shut Offs	5	8	4	13	33	43	60	31	57
Prior Year Percent Change		60.00%	-50.00%	225.00%	153.85%	30.00%	39.86%	-48.33%	83.87%

2 CUSTOMER REQUESTED-SHUT OFFS-ON	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
All Customer Requested Shut Offs-On	46	45	123	164	137	134	148	171	162
Customer Accounts- Off Only	41	41	86	108	96	88	101	85	104
Customer Accounts- Off & On Same Month	5	4	16	17	18	20	22	39	26
Customer Accounts- Off & On -3 or More Times	0	0	1	7	1	2	1	7	5

3 COMBINED SHUT OFF EVENTS	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Total Shut Off Events	109	112	235	325	416	497	499	447	530
Non-Payment	63	67	112	161	279	363	351	276	368
Customer Requested	46	45	123	164	137	134	148	171	162

4 NEW SERVICE & SEWER DEDUCT	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
New Service Connections	24	66	73	57	44	49	25	32	46
New Sewer Deduct Meters	12	7	13	16	14	26	20	17	14

5 NEW SERVICE SEWER	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
New Service Connections	0	0	0	0	0	40	22	30	36

Source Date: Water Billing- Reports
FY06-FY14