Option 03 Final

Table 110 Austin Water Utility Water Cost of Service Model - Base/Extra-Capacity Method Cash Basis Capital Costs

	631	306	442	000	1	51 1	088)	.156)	306)	,442)	300)	752
FY2013	\$98,745,631	17,722,306	d 2,695,442	n Fund/Capital Outl: 48,000,000	ΥD.	819,366	(5,455,088)	(5,049,156)	l (17,722,306)	d (2,695,442)	(5,516,300)	\$137,060,752
ltem	Debt Service Requirements	Transfer to City General Fund	Transfer to Sustainability Fund	Transfer to Water Construction Fund/Capital Outli	Reserve Fund	Other Transfers	Watershed Land Purchase	LCRA Water Rights	Transfer to City General Fund	Transfer to Sustainability Fund	Reserve Fund	Total

Water Cost of Service Model - Base/Extra-Capacity Method--Austin Water Utility

Table 54 Austin Water Utility Wastewater Cost of Service Model - Hybrid Method Actual O&M Costs

~

	Class Code	Class Code Description	FY2013 Proposed	Percent included	FY2013 included
em	Class Code	Description			
DNE STOP SHOP					
Commercial Building Plan Review	1	Administrative	48,093	100%	48,093
Building Plan Review	i	Administrative	96,507	100%	96,507
Building Plan Review - IW	1	Administrative	41,777	100%	41,777
Land Use Review	1	Administrative	43,698	100%	43,698
One-Time Inspection	•				
Permit Center	1	Administrative	114,016	100%	114,016
Permit and License Center	i	Administrative	43,698	100%	43,698
Permit and License Center OSSF	i	Administrative	0	100%	0
Site Inspections	•				
SUPPORT SERVICES					
Administration & Management	I	Administrative	260,875	100%	260,875
Internal Audit	t	Administrative	505,411	100%	505,411
Business Support	1	Administrative	169,224	100%	169,224
Strategic Resources Services - Wholesale	1	Administrative	118,454	100%	118,454
Business Improvement Services	1	Administrative	434,070	100%	434,070
CIP Budget/Acct & Fin ReportingMBN	i	Administrative	549,583	100%	549,583
Security Management	i	Administrative	331,559	100%	331,559
Rates, Analysis & Asset Mngt	i	Administrative	138,014	100%	138,014
Stores	ı	Administrative	615,578	100%	615,578
Budget & Accounting Information Technology Support	1	Administrative	2,029,684	100%	2,029,684
Facility Expenses					
Facility Management - GBSC, Webberville	I	Administrative	1,279,314	100%	1,279,314
Facility Management - WCC, NSC	1	Administrative	445,520	100%	445,520
Purchasing / MBE / WBE					210 842
Purchasing	1	Administrative	218,843	100%	218,843
Accounts Payable	1	Administrative	306,053	100%	306,053 504,638
Public Involvement - Community Involvement	1	Administrative	504,638	100%	504,038
Personnel / Training				100%	194,973
Organizational Development	1	Administrative	194,973	100%	232,388
Employment - Compensation	1	Administrative	232,388	100%	189,893
Employee Relations & Wkrs Comp	1	Administrative	189,893		540,737
Safety & Training	1	Administrative	540,737	100% 100%	187,995
Equipment Repairs	1	Administrative	187,995	100%	10,,775
CONSERVATION & REUSE				100%	0
Facility Engineering - Conservation	7	Treatment	0	100%	1,888,498
Environmental Lab - Conserv. & Reuse Support	7	Treatment	1,888,498	100%	1,000,470
Water Reuse / WW Reuse	7	Treatment	112.062	100%	113.053
Center for Environmental Research (CER)	1	Administrative	113,053	100.10	115,005
BILLING CUSTOMER SERVICES			101 014	100%	181,214
Tap Sales	1	Administrative	181,214	100%	114,699
Taps Investigation & Admin	1	Administrative	114,699	100%	471,513
Retail Customer Service	i	Administrative	471,513	100%	6,129,251
Utility Customer Services Office - AE	1	Administrative	6,129,251	100%	917,500
Bad Debt	1	Administrative	917,500 0	100%	0
Unused 50			U	10078	
TRANSFERS & OTHER REQUIREMENTS			20.347	100%	30,347
Commission on Debt	1	Administrative	30,347	100%	9,072,463
Special Support	1	Administrative	9,072,463	10070	2,0,2,10
TRANSFERS & OTHER REQUIREMENTS			1 000 004	100%	1,008,020
Operating Transfers			1,008,026	100%	769,360
Other Transfers			769,366 0	100%	/07,00
Funding of low-income subsidy			0	100%	
Unused 5			0		
Total O&M Costs			\$92,055,095	100% Maiches Fund Sun	\$92,055,09

Wastewater Cost of Service Model - Hybrid Method-Austin Water Utility

PFT of Greg Meszaros-6086

Table 54 Austin Water Utility Wastewater Cost of Service Model - Hybrid Method Actual O&M Costs

 \sim

1

		Class Code	FY2013	Percent	FY2013 Included
em	Class Code	Description	Proposed	Included	пслиса
NE STOP SHOP					
Commercial Building Plan Review		• • • • • • • • • • • • • • • • • • •	48,093	100%	48,093
Building Plan Review	1	Administrative Administrative	48,093 96,507	100%	96,507
Building Plan Review - IW	1		41,777	100%	41,777
Land Use Review	1	Administrative	43,698	100%	43,698
One-Time Inspection	1	Administrative	43,076	10070	15,070
Permit Center			114,016	100%	114.016
Permit and License Center	1	Administrative	43,698	100%	43,698
Permit and License Center OSSF	1	Administrative	43,098	100%	4 <u>0,070</u> 0
Site Inspections	1	Administrative	U	100 /8	v
SUPPORT SERVICES					
Administration & Management			260,875	100%	260,875
Internal Audit	1	Administrative	200,875	100%	505,411
Business Support	1	Administrative	169,224	100%	169,224
Strategic Resources Services - Wholesale	1	Administrative	118,454	100%	118,454
Business Improvement Services	1	Administrative Administrative	434,070	100%	434,070
CIP Budget/Acct & Fin Reporting-MBN	1	Administrative	549,583	100%	549,583
Security Management	1	Administrative	331,559	100%	331,559
Rates, Analysis & Asset Mngt	1	Administrative	138,014	100%	138.014
Stores	1	Administrative	615,578	100%	615,578
Budget & Accounting	1	Administrative	2,029,684	100%	2,029,684
Information Technology Support	ı	Administrative	2,027,02F		,
Facility Expenses	1	Administrative	1,279,314	100%	1,279,314
Facility Management - GBSC, Webberville	1	Administrative	445,520	100%	445,520
Facility Management - WCC, NSC Purchasing / MBE / WBE	•				
Purchasing / WBE / WBE	1	Administrative	218,843	100%	218,843
Accounts Payable	1	Administrative	306,053	100%	306,053
Public Involvement - Community Involvement	1	Administrative	504,638	100%	504,638
Personnel / Training					
Organizational Development	I	Administrative	194,973	100%	194,973
Employment - Compensation	I	Administrative	232,388	100%	232,388
Employee Relations & Wkrs Comp	1	Administrative	189,893	100%	189,893
Safety & Training	1	Administrative	540,737	100%	540,737
Equipment Repairs	1	Administrative	187,995	100%	187,995
CONSERVATION & REUSE					
Facility Engineering - Conservation	7	Treatment	0	100%	(
Environmental Lab - Conserv. & Reuse Support	7	Treatment	1,888,498	100%	1,888,498
Water Reuse / WW Reuse	7	Treatment	0	100%	()
Center for Environmental Research (CER)	I	Administrative	113,053	100%	[13,053
BILLING CUSTOMER SERVICES					
Tap Sales	1	Administrative	181,214	100%	181,214
Taps Investigation & Admin	1	Administrative	114,699	100%	114,699
Retail Customer Service	L	Administrative	471,513	100%	471,51
Utility Customer Services Office - AE	1	Administrative	6,129,251	100%	6,129,25
Bad Debt	1	Administrative	917,500	100%	917,50
Unused 50			0	100%	
TRANSFERS & OTHER REQUIREMENTS					
Commission on Debt	1	Administrative	30,347	100%	30,34
Special Support	1	Administrative	9,072,463	100%	9,072,46
TRANSFERS & OTHER REQUIREMENTS					
Operating Transfers			1,008,026	100%	1,008,02
Other Transfers			769,366	100%	769,36
Funding of low-income subsidy			0	100%	
Unused 5			0	100%	
Total O&M Costs			\$92,055,095	100%	\$92,055,09

Wastewater Cost of Service Model - Hybrid Method-Austin Water Utility

PFT of Greg Meszaros-6086

WW Option 01 Final

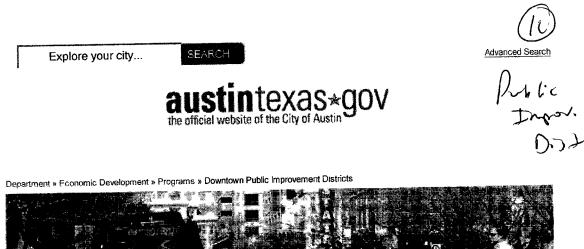
Table 61 Austin Water Utility Wastewater Cost of Service Model - Hybrid Method Cash Basis Capital Costs

FY2013	\$102,519,207	16,802,030	2,366,466	10,000,000		769,366	0	0	(16,802,030)	(2,366,466)	\$113,288,573
Item	Service Requirements (Includes CRB)	Transfer to City General Fund	Transfer to Sustainability Fund	Transfer to Wastewater Construction Fund/Capital	Operating Transfers	Other Transfers	Full Year Revenue Increase Adjustment	Contract Bond Debt Service	Transfer to City General Fund	Transfer to Sustainability Fund	[[ota]

-118-

Wastewater Cost of Service Model - Hybrid Method--Austin Water Utility

Downtown Public Improvement Districts | Economic Growth | Aust... http://austintexas.gov/department/downtown-public-improvement-dis...



onomic Development *

DOWNTOWN PUBLIC IMPROVEMENT DISTRICTS

The Austin Downtown Public Improvement District (PID) and the E. 6th Street PID were created by the Austin City Council at the request of property owners within the districts, to provide services that supplement services provided by the City of Austin.

Austin Downtown Public Improvement District (PID)

On April 15, 1993, Austin City Council created a Public Improvement District (PID) to provide constant and permanent funding to implement downtown initiatives. The PID is a means for the Downtown Austin community to provide adequate and constant funds for quality of life improvements and planning and marketing of Downtown Austin.

On October 11, 2012 the Austin City Council reauthorized the Austin Downtown Public Improvement District for ten years. Properties in the District are assessed an additional \$.10 per \$100 in assessed value, with exemptions for:

(a) property of the City

- (b) property of the County, and property owned by political subdivisions of the State of Texas and used for public purposes
- (c) property owned by a church or by a strictly religious society
- (d) property owned by persons or associations of persons which is used exclusively for school purposes
- (e) property owned by an association engaged in promoting the religious, educational, and physical
- development of boys, girls, young men, or young women, including, but not limited to, property owned by the Austin Independent School District
- (f) property owned by institutions of purely public charity
- (g) property that was used primarily for recreational, park, or scenic purposes during the immediately preceding calendar year
- (h) property owned by public or private utilities that is located in public streets or rights-of-way
- (i) property used for residential purposes and fitting the definition of a homestead
- (i) property owned by The University of Texas and the State of Texas
- · (k) all hospitals
- (I) the first \$500,000 in valuation of all properties liable for assessment.

Property designated by the City as "H" Historic shall have the exemptions from assessment contained in Section 5-5-3 of the City Code and shall be assessed on the basis of the reduced value.

The City contracts with the Downtown Austin Alliance to manage the downtown initiative program and promote growth and revitalization in Downtown Austin. The DAA consists of owners of downtown property, downtown tenants, and other interested Austinites.

Downtown Public Improvement Districts | Economic Growth | Aust... http://austintexas.gov/department/downtown-public-improvement-dis...

East Sixth Street Public Improvement District (PID)

On August 6, 2004 the Austin City Council authorized the creation of the East 6th St. Public Improvement District. Properties in the District were assessed an additional \$.10 per \$100 in assessed value, up to a maximum value of \$500,000, to pay for the District's programs. With the district's reauthorization in 2009, the assessment rate was increased to \$.15 per \$100.

.....

The City contracts with 6ixth Street Austin to manage the services of the district.



1 ~f J

Austin Water Utility Request for Production 2 Table 103 - Supporting Detail

WATER

	0 Budge from 6245 and 8645 for FY12	2.401		-	7 2-102	a of odd freek and \$100K tool wation	2-103	 0	_	0 2-104				00 5-27-2011. \$50K per deduction detail.		00 TCEQ rate issue per T Lutes				Amount include \$15,000 closing fee to purchase other Utility.	\$40,000 Settlement fee (\$400 Per connection, 100																	24 Support new Chief Environmental Unicer 1 otal \$144,6959,	
	2.000	292	20'01+	12,366,897	12,366,89	201.00	925,000	20,000	10,250	30,25	75 26	10,000	20000	50.000	1.444	150,000	50,000	100,000	5,000		R37 2RD	4,820	80.648	61 458	f	16,177	295 000	-00 ¹ 0	24,493	17 536	<u>,</u>	222,515	31,583	10,/26	12,500	700,906	500,000	35,724	
)	Object Object Name 75000 Object Name	7610 Minor computer hardware		6241 Interdepti-Utility billing			boad bad dept experise	8312 Util rev bnd commission exp	8316 Arbitrage rebate-admin exp			5114 Skill based pay	520U UUI ISUIIAI IL-UII IEIS	501.0 Services-appliaisai	5570l Services-court costs	5620l Services-legal fees	5620 Services-legal fees	5620 Services-legal fees	5700 Services-survey		5860 Caninos other	5860 Services-other	58601Services-other	CITAL Data Contract Virtual		6165 Water service	6170 Water Soniros Interlocal	01/3 Match Ost Aless Hitchilood	6203 Interdenti charges			6203 Interdepti charges	6203 Interdepti charges						
	LN# BFY Fund Dept Unit (Decidential coord counter Customer Service	2013 5020 2200 6245 Retail Customer Service	2853 Retail Customer Service Lotal	28541 2013 50201 22001 6801 Utility Customer Service Costs			2856 2013 5020 2200 6802 Bad Debt	2858 2013 5020 2200 6804 Commission on Debt	2013 5020 2200 6804	2860 Commission on Debt Total	-	2013 5020 2200 6806	2013 5020 2200 6806	2863 20131 30201 22001 0000 Special Support	2013 5020 2200 0000		2013 5020 2200 6806	2013 5020	2013			20/0/2013/ 30/20/ 22/00/ 00/00 30/20/20/20/20/20/20/20/20/20/20/20/20/20	2012	202	28/3 2013 2020 2200 0000 Sheria Support	2874 2013 5020 2200 6806 Special Support			2276 2013 5020 2200 6806 Special Sumont			 5020 2200 6806	5020 2200 6806	5020 2200 6806	5020 2200 6806	2200 6806	2883 2013 5020 2200 6806 Special Support	2884 2013 5020 2200 6806 Special Support	

Austin RPD Resp-4517

95

ح
 3

.

Utility	Production	Support Det
5	_	2
ater	ē	~
Š		÷.
N	lest	ഹ്
2	<u>۹</u>	e
stin	ğ	ble 54

eCareer Admin Fee per Deduction detail (\$5,040) plus GOTOMYPC Licenses Deduction Detail \$12,058 total 50/50 W/WW. 5-17. \$40 per connection for Hornsby Bend Utilities per to prevent hazardous materials from going into the CTM easement management system gap analysis 5-30-2012 Per Diane Harrison Attorney on AWU 5-30-2012 per Robert Menchaca, Hazmat for AFD Go to MY PC Licenses Microcomputer Application Software \$300K per year, 150K W/WW each. Participation in the Asian-American conference Administrative fees for bill payers who pay their \$142,895, AWU \$71,448, (5020-\$35,724; 5030-6-6-2012 Per Budget Office deduction detail for Support new Chief Environmental Officer Total Wireless broadband service admin costs Per Per Fleet 5-22-2012 Per Actual FY 10 Spending, total ww & www Management and Real Estate office transfer property insurance. Insurance | Utility-Wide 311 System Support FY 13 FYFF 5-1-2012 wastewater/water systems. 6-6-2012 Per Deduction Detail cost of ACM FY 13 FYFF 5-1-2012 FY 13 FYFF 5-1-2012, including Contract Unemployment Taxes | Participation in the Black History month Theft Insurance at Waller Creek Center **UUSTIFICATION** Jtility bills with credit cards Interoffice Mail distribution FY 13 FYFF 5-1-2012 Insurance 5-10-2010 Per Fleet 5-22-2012 FLEXTRA charges Per City HRD Dana Eskew celebration legal issues \$35,724) position. 2012 В AMOUNT REPA 150,000 9,072,463 468 16,710 1,444 1,636 480 658,000 2,552 40,000 8,290 5,500 35,724 2,823 6,029 33,524 3.558 1,741 12,500 70,905 500,000 1,723,698 4,822,928 31,583 222,515 7,801 6255 Transportation-city veh fuel 4 Object Name Prior service contribution Federal unemployment tax 6325 Insurance-bond/theft/prof 7454 Educational/promotional 6324 Insurance-all risk-gen lib 6853 Credit Card Admin Fees 7454 Educational/promotional 6242 Interdeptl-Admin.Support Fleet-equip.preventative Structured settlements Maintenance-computer 6240 Interdepti data systems 6418 Mail distribution cost 6203 Interdepti charges 6234 Interdepti CTECC 6203 Interdeptl charges 6203 Interdeptl charges 6203 Interdepti charges Interdeptl charges Interdepti charges 6203 Interdeptl charges 6203 Interdepti charges 6203 Interdeptl charges 7580 Software 580 Software 6388 software maint 8 6363 6203 6250 6870 6871 6203 Object 8806 Special Support Special Support Total 8806 Special Support 2200 8806 Special Support 2200 8806 Special Support 2200 8806 Special Support Special Support 8806 Special Support 2200 8806 Special Support 2200 8806 Special Support 2200 8806 Special Support Special Support 2200 8806 Special Support 8806 Special Support 8806 Special Support Special Support 8806 Special Support 8806 Special Support 8806 Special Support 2200 8806 Special Support 8806 8806 8806 2200 2200 2200 2200 2200 2200 2200 2200 2200 2200 2200 2200 2200 2200 2200 2200 LN# BFY Fund Dept tail 3 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 5030 2013 2013 2013 2013 2013 2013 2013 2013 2013 2013 2013 2013 2013 2761 2013 2013 2013 2013 2013 2759 2013 2013 2013 2013 2013 2013 2013 2013 2770 2773 2772 2769 2760 2762 2765 2766 2771 2764 2767 2755 2756 2757 2758 2763 2768 2754 2749 2751 2752 2753 2748 2750

A Reve

Austin RPD Resp-5480

102

Chief Sustair	City of A nability Officer	ustin - JOB DESCRIPTION		۲
FLSA:	Executives/2	EEO Category:	(10) Official/Adm	
Class Code:	10705	Salary Grade:	E00	
Approved:	February 24, 2010	Last Revised:	February 24, 2010	

Purpose:

Oversees the development, coordination, and administration of sustainability policies and practices for the City of Austin; responsible for establishing a city-wide sustainability program that includes assessing the impact of sustainability practices to the City and broad community at large, while balancing the City's shared objectives for a healthy environment, an excellent quality of life, and continued economic vitality.

Duties, Functions and Responsibilities:

Essential duties and functions, pursuant to the Americans with Disabilities Act, may include the following. Other related duties may be assigned.

1. Develops and implements short and long range strategies, objectives, policies, and priorities related to

 Develops and implements short and long range strategies, objectives, policies, and priorities related to sustainability, determines appropriate service and staffing levels; allocates resources accordingly.
 Develops and implements marketing and educational programs that inspires people to embrace environmental sustainability practices and changes the thinking, behavior and practice of individuals, organizations and government by focusing on sustainability development.

3. Oversees and coordinates all levels of conservation and sustainability development including green purchasing, energy conservation, solid waste recycling, green building, resource and water conservation, green house gas

reduction, renewable resources, government funding, and environmental reporting metrics. 4. Provides leadership planning and development of the sustainability capital budget, oversees adherence to budget guidelines, and prepares operational budget proposals.

5. Performs highly complex forecasting and cost/benefit analysis to enable executive city leadership to make informed decisions that focus on optimizing social and environmental impacts of sustainability program initiatives.

6. Analyzes operations to evaluate performance of programs and resources in meeting objectives; identifies areas of potential duplication of services, opportunities for program improvement, and policy change.

7. Provides oversight and direction of research and analysis of city and community sustainability needs to determine program direction and goals.

8. Presides over or serves on boards and commissions, committees, or other governing boards to address sustainability policy and practice. Develops partnerships and works with community members and organizations to establish a city-wide sustainability program.

9. Acts as official departmental representative to other city departments, CMO, elected officials, outside agencies and the community; explains, justifies, and defends department programs, policies, and activities; and negotiates and resolves sensitive, significant, and controversial issues. Briefs and advises City management and the Mayor and Council regarding sustainability programs.

10. Responds to and resolves sensitive inquiries and complaints, and issues from both internal and external sources.

Responsibilities - Supervisor and/or Leadership Exercised:

Responsible for the full range of supervisory activities including selection, training, evaluation, counseling, and recommendation for dismissal.

Knowledge, Skills, and Abilities:

Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.

Knowledge of current concepts of conservation and sustainable development including green purchasing, energy conservation, solid waste recycling, green building, resource and water conservation, green house gas reduction, renewable resources, government funding opportunities, and environmental reporting metrics.

Knowledge of fiscal planning and budget preparation.

Knowledge of the principals and practices of public administration.

Knowledge of supervisory and managerial techniques and principles.

Skill in oral and written communications.

Skill in handling multiple tasks and prioritizing.

Skill in using computers and related software applications.

Skill in data analysis and problem solving.

Skill in preparing and analyzing budgets, reports, and studies Ability to maintain effective communication and working relationships with Boards and Commissions, city employees

and the public Ability to develop strategic direction and program implementation collaboratively with various stakeholder/community groups

Minimum Qualifications:

Graduation from an accredited four year college or university with major coursework in Business Administration, Public Administration, Environmental Management, Environmental Science, Environmental Engineering, Urban Planning, Architecture, or in a field related to the job, plus seven (7) years of sustainability related experience, two (2) years of which were in a managerial capacity.

Masters degree may substitute for two (2) years of experience.

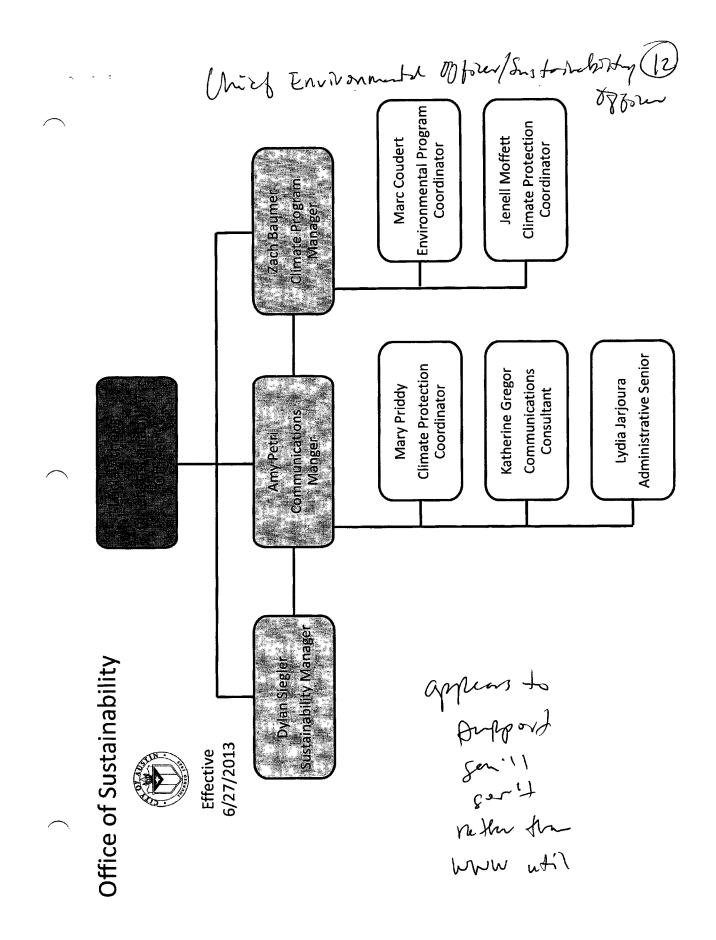
Licenses and Certifications Required:

None.

1

.

This description is intended to indicate the kinds of tasks and levels of work difficulty required of the position given this title and shall not be construed as declaring what the specific duties and responsibilities of any particular position shall be. It is not intended to limit or in any way modify the right of management to assign, direct and control the work of employees under supervision. The listing of duties and responsibilities shall not be held to exclude other duties not mentioned that are of similar kind or level of difficulty.



-129-

Sustainability | AustinTexas.gov - The Official Website of the City o ...

SEARCH

Explore your city...



Department » Sustainability



WELCOME

Our Mission

We advance local sustainability and climate action by providing leadership and coordination for initiatives across the City organization and the Austin community.

Climate Program

The Office of Sustainability's Climate Program works to make Austin the leading city in the nation in the fight against climate change. Learn more about the Climate Program.

Rethink/ Mobile App

Rethink/ is Austin's own mobile app, designed to encourage everyone to adopt greener behaviors that protect and preserve what's best about Austin. Ready to rethink your habits?

Austin Green Business Leaders

Join the Austin Green Business Leaders and get tools and resources that can help your company save money, expand market share, protect the environment, and support our local community. Join in 3 Easy Steps!

RECENT NEWS

- June 30, 2014
 Austin Green Business Leaders Recognition Event
- January 23, 2014
 Bright Green Future Grants Awarded to Local Schools
- December 17, 2013 City of Austin saves more than \$299,000 per year by going green with propane autogas
- July 22, 2013 City Recognizes over 100 Local Businesses for Being Green Leaders

1 ~ 4 7

9/26/2014 9:00 AM

63

Sustainability | AustinTexas.gov - The Official Website of the City o ...

 June 5, 2013 Request for Applications for Local Sustainability Projects
See All News
Share II Compared to the second secon

0 - f 0

CITY OF AUSTIN, TEXAS AUSTIN WATER UTILITY

Budget FY 2013-17 Option #30

•

*** DRAFT ***

Water Operating Budget Fund Summary

Fund Summary			Amended		
	Actual 2009-10	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Proposed 2012-13
BEGINNING BALANCE:	\$29,408,799	\$18,702,014	\$21,874,267	\$42,322,379	\$55,130,222
REVENUES: Water Services		\$231,623,161	\$217,346,000 0	\$224,512,229 0	\$255,446,799 0
Wastewater Services Reclaimed Water Services	0 400,831	0 580,368	0 17.000.000	0 17,000,000	0 5,666,667
Revenue Stability Fee Reserve Fund Surcharge	0 0	0	0 2,480,785	0 2,822,700	3,809,300 4,216,600
Miscellaneous Revenue Interest Income	1,883,856 177,597	3,503,760 120,610	397,242	107,873	404,873
	\$170,412,796	\$235,827,899	\$237,224,027	\$244,442,802	\$269,544,239
RANSFERS IN: Public Works	\$150,291	\$150,291 3,000,000	\$150,291 3,000,000	\$150,291 3,000,000	\$150,291 3,000,000
Capital Recovery Fees Reclaimed Utility Fund	8,921,328	0	0	0	0 \$3,150,291
OTAL TRANSFERS IN: OTAL AVAILABLE FUNDS:	\$9,071,619 \$179,484,415	\$3,150,291 \$238,978,190	\$3,150,291 \$240,374,318	\$3,150,291 \$247,593,093	\$272,694,530
PERATING REQUIREMENTS					
Operations and Maintenance Treatment	\$29,994,227	\$31,796,064	\$35,089,080	\$35,450,458	\$37,547,064
Pipeline Operations	19,199,976 4,280,478	20,257,260 4,491,458	19,253,690 5,617,676	19,874,935 5,347,728	22,225,860 6,349,353
Engineering Services Water Resources Management	4,280,478 1,942,333	1,892,783	1,817,011	1,810,370	2,239,267
Environmental Affairs & Conservation	9,795,278	7,897,429	10,297,879	7,992,824	10,931,930
Support Services - Utility Reclaimed Water Services	8,193,751 0	8,062,817 0	8,345,532 0	8,775,179 0	9,664,347 0
One Stop Shop	179,742	161,050 4,453,728	170,776 3,577,583	170,776 3,316,093	213,673 3,845,623
Other Operating Expenses Total Operations & Maintenance	2,308,386 \$75,894,171	\$79,012,589	\$84,169,227	\$82,738,363	\$93,017,117
(%RR)	39.9%	36.6%	35.5%	35.2%	32.0%
Other Requirements: Accrued Payroll	\$199,302	\$171,561	\$103,658	\$78,527	\$163,498
27th Pay Period Expense	0	1,373,881	0 0	0	0
27th Pay Period Expense Refund Workers' Compensation Fund	0 472,536	(1,421,970) 509,108	511,201	511,201	597,517
Liability Reserve Fund	310,000	310,000	275,000	275,000	250,000
Administrative Support - City	3,199,334	3,937,596	4,818,042	4,818,042	7,327,453
AE Billing & Customer Care	8,211,967	8,446,149	10,573,659 500,000	10,573,659 500,000	12,366,897
311 System Support	500,000 2,087,332	500,000 2,119,085	1.562.613	1,562,613	1,723,698
CTM Support CTECC Emergency Operations Center	0	3,845	2,997	2,997	3,559
Wage Adjustments Market Study	0 981,393	0 1,545,427	313,810 2,170,337	0 2,170,337	0
Additional Contribution to Retirement Total Other Requirements:	\$15,961,866	\$17,494,682	\$20,831,317	\$20,492,376	\$22,932,622
OTAL OPERATING REQUIREMENTS	\$91,856,037	\$96,507,271	\$105,000,544	\$103,230,739 44.0%	\$115,949,739 39.9%
(%RR) EBT SERVICE	10.3 M				
Revenue Bond Debt Service	\$73,147,054 265,987	\$82,327,619 239,793	\$89,672,947 457,978	\$89,271,444 234,815	\$95,451,654 579,384
Commercial Paper Debt Service Contract Bond Debt Service	0	0	0	0	0
General Obligation Dabt Service	1,761,640	1,944,277	2,404,111 266,158	2,395,648 266,158	2,449,890 264,703
Water District Bonds	1,118,960 \$76,293,641	714,322 \$85,226,011	\$92,801,194	\$92,168,065	\$98,745,631
OTAL DEBT SERVICE.	40.2%				34.0%
RANSFERS OUT: Capital Improvements Program	\$5,120,000	\$15,665,000	\$20,600,000	\$20,600,000	\$48,000,000
General Fund	14,260,165	15,485.864	15,746,956 0	15,746,956 0	17,722,306 5,516,300
Revenue Stability Reserve Fund	0 132,239	- 0 143,736	180,989	180,989	192,470
Radio Communications Fund Sustainability Fund	2,092,834	2,179,607	2,372,240	2,372,240	2,695,442
Reclaimed Utility Fund	0	0	0	0 166,666	960,000 166,666
Economic Incentives Reserve Fund	0 37,500	166,666 37,500	156,666 37,500	37,500	37,500
Public Improvement District Transfer to PARD CIP-Swimming Pools	100,000	100,000	100,000	100,000	100,000
Environmental Remediation Fund	120,750	120,750	182,095	182.095	182,095
OTAL TRANSFERS OUT: (%RR)	\$21,863,488	\$33,899,123	\$39,386,446	\$39,386,446	
OTAL REQUIREMENTS:		\$215,632,405	\$237,188,164	\$234,785,250	\$290,268,149
XCESS / (DEFICIENCY) OF TOTAL AVAILAE FUNDS OVER TOTAL REQUIREMENTS:	BLE (\$10,528,751)	\$23,345,785	\$3,186,134	\$12,807,843	(\$17,573,619)
ADJUSTMENT TO GAAP	(\$178.034)		\$0	\$0	\$0
ENDING BALANCE.	\$18,702,014	\$42,322,379	\$25,060,401	\$55,130,222	\$37,556,603
Water Rate Increases	5.7%	5.4%			
Debt Service Coverage Ratio			1.51	1.62	1,60
			2		

(%RR) = Percentage of Total Revenue Requirements

Option 30 Water COS Austina RPD/Resp-4829

CITY OF AUSTIN, TEXAS AUSTIN WATER UTILITY

Budget FY 2013-17 Option #30

*** DRAFT ***

Wastewater Operating Budget Fund Summary

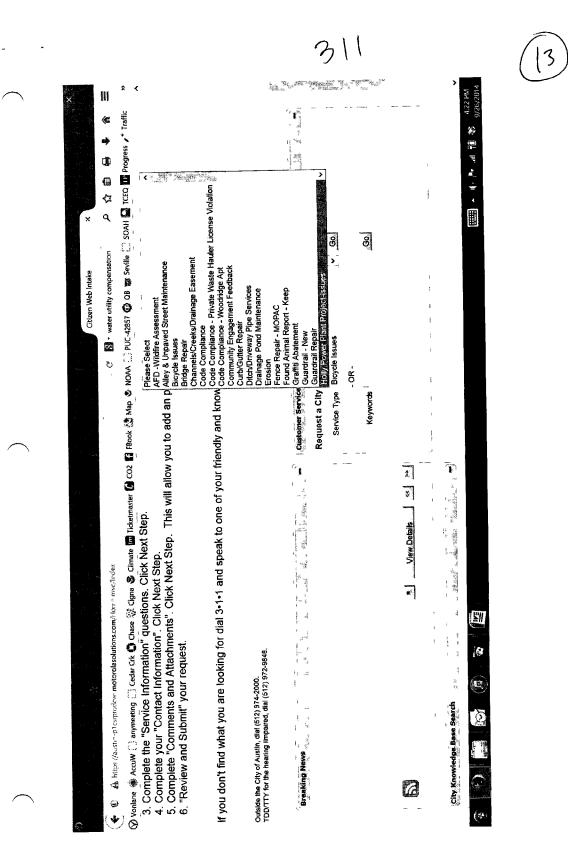
	Actual 2009-10	Actual 2010-11	Amended Budget 2011-12	Estimated 2011-12	Proposed 2012-13
BEGINNING BALANCE:	\$34,459,839	\$39,535,751	\$24,878,633	\$29,419,314	\$17,026,521
REVENUES:					
Water Services	\$0	\$0	\$0	\$0	\$0
Wastewater Services	186,764,058	199,898,274	216,345,137	211,354,289	231,798,910
Reclaimed Water Services	3,667	7,552	0	0 0	0
Revenue Stability Fee	0	0	0	0	0
Reserve Fund Surcharge	0 4,071,126	3,779,845	3,928,351	3,134,801	4,680,700
Miscellaneous Revenue	513,505	299,141	399,742	166,050	339,596
Interest Income OTAL REVENUES:	\$191,352,356	\$203,984,812	\$220,673,230	\$214,655,140	\$236,819,206
RANSFERS IN:					
Public Works	\$150,291	\$150,291	\$150,291	\$150,291	\$150,291
Capital Recovery Fees	8,964,345	1,800,000	1,300,000	1,300,000	1,800,000
Reclaimed Utility Fund	0	0	0	0	0
OTAL TRANSFERS IN.	\$9,114,636	\$1,950,291	\$1,450,291	\$1,450,291	\$1,950,291
OTAL AVAILABLE FUNDS	\$200,466,992	\$205,935,103	\$222,123,521	\$216,105,431	\$238,769,497
PERATING REQUIREMENTS					
Operations and Maintenance					
Treatment	\$28,418,932	\$29,038,331	\$32,364,226	\$33,264,554	\$36,020,347
Pipeline Operations	14,547,628	13,190,934	14,536,498	14,647,409	16,260,815
Engineering Services	5,717,303	5,835,252	6,440,203	6,013,098	7,014,952
Water Resources Management	1,855,677	1,979,439	2,224,054	2,296,524	2,564,670
Environmental Affairs & Conservation	1,681,335	1,969,785	1,872,832	1,842,968	2,181,443
Support Services - Utility	8,089,266	7,934,261	8,380,249	8,772,716	9,657,851
Reclaimed Water Services	0 296,372	0	0 353.186	0 353,186	0 387,789
One Stop Shop Other Operating Expenses	296,372 2,402,216	335,680 2,371,864	2,892,292	2,864,110	2,970,126
		\$62,655,546	\$69,063,540	\$70,054,565	\$77,057,993
Total Operations & Maintenance (%RR)	\$63,209,729		30.2%	30.7%	
Other Requirements:		20.0%			
Accrued Payroll	\$178,278	\$120,083	\$94,933	\$106,189	\$160,510
27th Pay Period Expense	0	1,385,569	0	0	0
27th Pay Period Expense Refund	0	(1,442,998)	0	0	0
Workers' Compensation Fund	488,529	526,336	511,201	511,201	597,516
Liability Reserve Fund	310,000	310,000	275,000	275,000	250,000 4.822.928
Administrative Support - City	3,277,205	3,151,132	3,454,056	3,454,056	4,822,928 6,129,251
AE Billing & Customer Care	4,050,225	5,339,930	5,982,441 500,000	5,982,441 500,000	500,000
311 System Support	500,000 2,087,332	500,000 2,119,085	1,562,614	1,562,614	1,723,698
CTM Support CTECC Emergency Operations Center	2,067,332	3,845	2,997	2,997	3,558
Wage Adjustments Market Study	ő	5,545	270,379	2,557	0
Additional Contribution to Retirement	1,026,811	1,543,602	2,206,545	2,206,545	0
Total Other Requirements:	\$11,918,380	\$13,556,584	\$14,860,166	\$14,601,043	\$14,187,461
OTAL OPERATING REQUIREMENTS	\$75,127,109	\$76,212,130	\$83,923,706	\$84,655,608	\$91,245,454
(%RR)	38.2%		38.7%	37.0%	
EBT SERVICE					
Revenue Bond Debt Service	\$78,359,259	\$84,148,069	\$92,356,082	\$91,794,560	\$99,125,042
Commercial Paper Debt Service	237,676	208,851	322,410	236,263	72,955
Contract Bond Debt Service	606,181	0	0	0	0
General Obligation Debt Service	2,755,769	2,965,505	3,144,330	3,112,124	2,870,579
Water District Bonds	952,815	787,224	453,110	453,110	450,631
TOTAL DEBT SERVICE:	\$82,911,700	\$88,109,649	\$96,275,932	\$95,596,057 41.8%	\$102,519,207
(%RR) RANSFERS OUT.	42.2%	40.0%	4£.176	41.075	43.17
Capital Improvements Program	\$21,340,000	\$34,190,000	\$29,300,000	\$29,300,000	\$10,000,000
General Fund	14,707,299	15,777,461	16,172,575	16,172,575	16,802,030
Revenue Stability Reserve Fund	0	0	0	0	0
Radio Communications Fund	132,239	143,736	180,989	180,989	192,469
Sustainability Fund	2,051,767	2,041,506	2,206,732	2,206,732	2,368,192
Reclaimed Utility Fund	0	0	0	0	960,000
Economic incentives Reserve Fund	0	166,667	166,667	166,667	166,667 37,500
Public Improvement District	37,500	37,500	37,500	37,500	37,500
Transfer to PARD CIP-Swimming Pools	120 750	120 750	182,096	182,096	182,096
Environmental Remediation Fund	\$39 389 555	120,750 \$52,477,620	\$48,246,559	\$48,246,559	\$30,708,954
TOTAL TRANSFERS OUT: (%RR)	\$38,389,555	352,411,620	21 1%	21 1%	
OTAL REQUIREMENTS:	\$196,428,364	\$216,799,399	\$228,446,197	\$228,498,224	
EXCESS / (DEFICIENCY) OF TOTAL AVAILAI		(\$10,864,296)	(\$6.322.676)	(\$12,392,793)	\$14,295,882
UNDS OVER TOTAL REQUIREMENTS:	\$4,038,628				
ADJUSTMENT TO GAAP	\$1,037,284	\$747,859	\$0	\$0	\$0
ENDING BALANCE.	\$39,535,751	\$29,419,314	\$18,555.957	\$17,026,521	\$31,322,403
Nastewater Rate Increases	3.3%	3.6%	3.5%	3.5%	6.0%
Teacerdant Links History and the	0.070	2.370			
Debt Service Coverage Ratio			1.50	1.43	1.49

Ontion 30 Water COS Austin BPD/Resp-4830

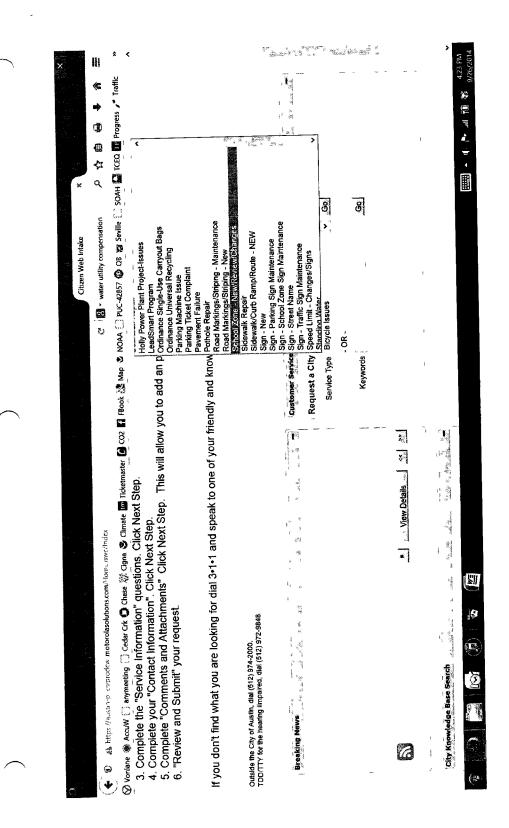
 $\overline{}$

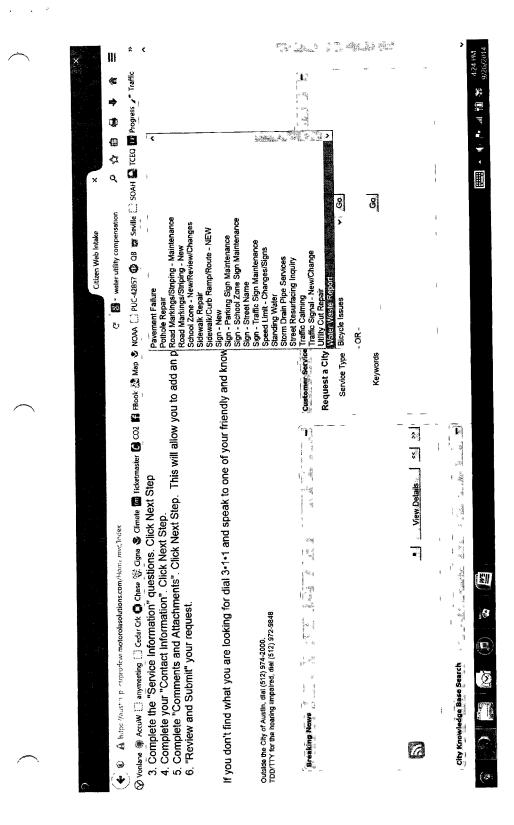
Docket Nos. 42857 and 42867

(# DD) - Demosions of Talat Davasus Designments



-137-





-139-

CITY OF AUSTIN, TEXAS AUSTIN WATER UTILITY

Budget FY 2013-17 Option #30

*** DRAFT ***

Water Operating Budget

		A martine l	Amended Budget	Estimated	Proposed
	Actual 2009-10	Actual 2010-11	2011-12	2011-12	2012-13
EGINNING BALANCE:	\$29,408,799	\$18,702,014	\$21,874,267	\$42,322,379	\$55,130,222
EVENUES:	\$167,950,512	\$231,623,161	\$217,346,000	\$224,512,229	\$255,446,799
Water Services Wastewater Services	0	4201,020,101	0	0	0
Reclaimed Water Services	400,831	580,368	0	0	0
Revenue Stability Fee	0	0	17,000,000	17,000,000 0	5,666,667 3,809,300
Reserve Fund Surcharge	0	0 3,503,760	2,480,785	2,822,700	4,216,600
Miscellaneous Revenue	1,883,856 177,597	120,610	397,242	107,873	404,873
Interest Income DTAL REVENUES:			\$237,224,027	\$244,442,802	\$269,544,239
RANSFERS IN:					
Public Works	\$150,291	\$150,291	\$150,291	\$150,291	\$150,291
Capital Recovery Fees	8,921,328	3,000,000	3,000,000	3,000,000 0	3,000,000 0
Reclaimed Utility Fund	0	0	\$3,150,291	\$3,150,291	\$3,150,291
TOTAL TRANSFERS IN	\$9,071,619	\$3,150,291 \$238,978,190	\$240,374,318	\$247,593,093	\$272,694,530
OTAL AVAILABLE FUNDS	\$179,484,415	3230,370,130	\$240,014,010	4241,000,000	
PERATING REQUIREMENTS					
Operations and Maintenance Treatment	\$29,994,227	\$31,796,064	\$35,089,080	\$35,450,458	\$37,547,064
Pipeline Operations	19,199,976	20,257,260	19,253,690	19,874,935	22,225,860
Engineering Services	4,280,478	4,491,458	5,617,676	5,347,728 1,810,370	6,349,353 2,239,267
Water Resources Management	1,942,333	1,892,783 7,897,429	1,817,011 10,297,879	7,992,824	10,931,930
Environmental Affairs & Conservation Support Services - Utility	9,795,278 8,193,751	8,062,817	8,345,532	8,775,179	9,664,347
Reclaimed Water Services	0	0	0	0	0
One Stop Shop	179,742	161,050	170,776	170,776	213,673 3,845,623
Other Operating Expenses	2,308,386	4,453,728	3,577,583	3,316,093 \$82,738,363	\$93,017,117
Total Operations & Maintenance (%RR)	\$75,894,171	\$79,012,589	\$84,169,227	35.2%	
Other Requirements:					
Accrued Payroll	\$199,302	\$171,561	\$103,658	\$78,527	\$163,498 0
27th Pay Period Expense	0	1,373,881	0	0	0
27th Pay Period Expense Refund	0 472,538	(1,421,970) 509,108	511,201	511,201	597,517
Workers' Compensation Fund Ligbility Reserve Fund	310,000	310,000	275,000	275,000	250,000
Administrative Support - City	3,199,334	3,937,596	4,818,042	4,818,042	7,327,453
AE Billing & Customer Care	8,211,967	8,446,149	10,573,659	10,573,659 500,000	12,366,897 500,000
311 System Support	500,000	500,000 2,119,085	500,000 1,562,613	1,562,613	1,723,698
CTM Support CTECC Emergency Operations Center	2,087,332 0	3,845	2,997	2,997	3,559
Wage Adjustments Market Study	ō	0	313,810	0	0
Additional Contribution to Retirement	981,393	1,545,427	2,170,337	2,170,337	0
Total Other Requirements:	\$15,961,866	\$17,494,682	\$20,831,317	\$20,492,376	\$22,932,622
TOTAL OPERATING REQUIREMENTS.	\$91,856,037	\$96,507,271	\$105,000,544	\$103,230,739	\$115,949,739
(%RR) DEBT SERVICE	40.37	44.0%			-
Revenue Bond Debt Service	\$73,147,054	\$82,327,619	\$89,672,947	\$89,271,444	\$95,451,654
Commercial Paper Debt Service	265,987	239,793	457,978	234,815	579,384
Contract Bond Debt Service	0	0	D 2,404,111	0 2,395,648	0 2,449,890
General Obligation Debt Service	1,761,640 1,118,960	1,944,277 714,322	2,404,111	266,158	264,703
Water District Bonds TOTAL DEBT SERVICE:	\$76,293,641	\$85,226,011	\$92,801,194	\$92,168,065	\$98,745,631
(%RR)	40.2%				6 34.0%
TRANSFERS OUT:				\$20,600,000	\$48,000,000
Capital Improvements Program	\$5,120,000 14,260,165	\$15,665,000 15,485,864	\$20,600,000 15,746,956		
General Fund Revenue Stability Reserve Fund	14,250,165	15,465,664	13,740,800		
Revenue Stability Reserve Fund Radio Communications Fund	132,239	143,736	180,989		192,470
	2,092,834	2,179,607	2,372,240		
Sustainability Fund		0	0	0	
Sustainability Fund Reclaimed Utility Fund	0	100 000	100 000		
Sustainability Fund Reclaimed Utility Fund Economic Incentives Reserve Fund	0	166,666 37,500	166,666 37,500		
Sustainability Fund Reclaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District	0 37,500	166,666 37,500 100,000	166,666 37,500 100,000	37,500	37,500
Sustainability Fund Redaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools	0	37,500 100,000	37,500	37,500 100,000	37,500 100,000 182,095
Sustainability Fund Rectaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools Environmental Remediation Fund	0 37,500 100,000 120,750 \$21,863,488	37,500 100,000 120,750 \$33,899,123	37,500 100,000 182,095 \$39,386,446	37,500 100,000 182,095 \$39,386,446	37,500 100,000 182,095 \$75,572,779
Sustainability Fund Reclaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools Environmental Remediation Fund TOTAL TRANSFERS OUT. (KRR)	0 37,500 100,000 120,750 \$21,863,488 11.57	37,500 100,000 120,750 \$33,899,123 5.79	37,500 100,000 182,095 \$39,386,446 18.8	37,500 100,000 182,095 \$39,386,446 \$39,386,446	37,500 100,000 182,095 \$75,572,779 \$26.0%
Sustainability Fund Reclaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools Environmental Remediation Fund TOTAL TRANSFERS OUT. (kmr) TOTAL REQUIREMENTS:	0 37,500 100,000 120,750 \$21,863,488 11.59 \$190,013,166	37,500 100,000 120,750 \$33,899,123	37,500 100,000 182,095 \$39,386,446 18.8	37,500 100,000 182,095 \$39,386,446 \$39,386,446	37,500 100,000 182,095 \$75,572,779 \$ 28.0%
Sustainability Fund Redeimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools Environmental Remediation Fund TOTAL TRANSFERS OUT. (WRR) TOTAL REQUIREMENTS: EXCESS / (DEFICIENCY) OF TOTAL AVAIL	0 37,500 100,000 <u>120,750</u> <u>\$21,863,488</u> 11.59 <u>\$190,013,166</u> ABLE	37,500 100,000 120,750 \$33,899,123 \$33,899,123 \$215,632,405	37,500 100,000 182,095 \$39,386,446 \$39,386,446 \$39,386,446 \$39,386,446 \$39,386,446	37,500 100,000 182,095 \$39,386,446 \$39,386,446 \$234,785,250	37,500 100,000 182,095 \$75,572,779 \$ 26,0% \$290,268,149
Sustainability Fund Redeimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools Environmental Remediation Fund TOTAL TRANSFERS OUT. (WRR) TOTAL REQUIREMENTS: EXCESS / (DEFICIENCY) OF TOTAL AVAIL	0 37,500 100,000 <u>120,750</u> <u>\$21,863,488</u> <u>11,55</u> <u>\$190,013,166</u> ABLE <u>(\$10,528,751</u>	37,500 100,000 120,750 \$33,899,123 \$215,632,405 \$23,345,785	37,500 100,000 182,095 \$39,386,446 \$237,188,184 \$237,188,184 \$3,186,134	37,500 100,000 182,095 \$39,386,446 \$234,785,250 \$12,807,843	37,500 100,000 182,095 \$75,572,779 \$280,268,149 (\$17,573,619)
Sustainability Fund Reclaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools Environmental Remediation Fund TOTAL TRANSFERS OUT.	0 37,500 100,000 \$21,863,488 11,55 \$190,013,166 ABLE (\$10,528,751 (\$178,034	37,500 100,000 120,750 \$33,899,123 \$215,632,405 \$23,345,785 \$23,345,785	37,500 100,000 182,095 \$39,386,446 \$237,188,184 \$237,188,184 \$3,186,134 \$0	37,500 100,000 182,095 \$39,386,446 \$234,785,250 \$12,807,843 \$0 \$0 \$0	37,500 100,000 182,095 \$75,572,779 \$280% \$290,268,149 (\$17,573,619) \$20
Sustainability Fund Reclaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools Environmental Remediation Fund TOTAL TRANSFERS OUT. (WRR) TOTAL REQUIREMENTS: EXCESS / (DEFICIENCY) OF TOTAL AVAILL FUNDS OVER TOTAL REQUIREMENTS:	0 37,500 100,000 <u>120,750</u> <u>\$21,863,488</u> <u>11,55</u> <u>\$190,013,166</u> ABLE <u>(\$10,528,751</u>	37,500 100,000 120,750 \$33,899,123 \$215,632,405 \$23,345,785 \$23,345,785	37,500 100,000 182,095 \$39,386,446 \$237,188,184 \$3,186,134 \$3,186,134 \$25,060,401	37,500 100,000 182,095 \$39,386,446 \$234,785,250 \$12,807,843 \$0 \$55,130,222	37,500 100,000 182,095 \$75,572,779 \$28,0% \$290,268,149 (\$17,573,619) \$0 \$37,556,603
Sustainability Fund Reclaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Swimming Pools Environmental Remediation Fund TOTAL TRANSFERS OUT. (WRR) TOTAL REQUIREMENTS: EXCESS / (DEFICIENCY) OF TOTAL AVAIL FUNDS OVER TOTAL REQUIREMENTS: ADJUSTMENT TO GAAP	0 37,500 100,000 \$21,863,488 11,55 \$190,013,166 ABLE (\$10,528,751 (\$178,034	37,500 100,000 \$33,899,123 \$215,632,405 \$23,345,785 \$274,580 \$42,322,379	37,500 100,000 182,095 \$39,386,446 \$237,188,184 \$237,188,184 \$3,186,134 \$25,060,401	37,500 100,000 182,095 \$39,386,446 \$234,785,250 \$12,807,843 \$234,785,250 \$12,807,843 \$55,130,222 6 6.69	37,500 100,000 182,095 \$75,572,779 \$280% \$290,268,149 (\$17,573,619) \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$200,269,269,269 \$290,268,149 \$290,268,149 \$200,269,269,269,269 \$290,268,149 \$200,269,269,269,269,269,269,269,269,269,269
Sustainability Fund Reclaimed Utility Fund Economic Incentives Reserve Fund Public Improvement District Transfer to PARD CIP-Switmming Pools Environmental Remediation Fund TOTAL TRANSFERS OUT. (wRR) TOTAL REQUIREMENTS: EXCESS / (DEFICIENCY) OF TOTAL AVAIL FUNDS OVER TOTAL REQUIREMENTS: ADJUSTMENT TO GAAP ENDING BALANCE:	0 37,500 100,000 120,750 \$21,863,488 1155 \$190,013,166 ABLE (\$10,528,751 (\$178,034 \$18,702,014	37,500 100,000 \$33,899,123 \$215,632,405 \$23,345,785 \$274,580 \$42,322,379	37,500 100,000 182,095 \$39,386,446 \$237,188,184 \$237,188,184 \$3,186,134 \$25,060,401	37,500 100,000 182,095 \$39,366,446 \$234,785,250 \$12,807,843 \$234,785,250 \$12,807,843 \$55,130,222 6 6.69	37,500 100,000 182,095 \$75,572,779 \$280% \$290,268,149 (\$17,573,619) \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$290,268,149 \$200,269,269,269 \$290,268,149 \$290,268,149 \$200,269,269,269,269 \$290,268,149 \$200,269,269,269,269,269,269,269,269,269,269

(%RR) = Percentage of Total Revenue Requirements

Option 30 Water COS Autotita RPD/4205p-4829

CITY OF AUSTIN, TEXAS AUSTIN WATER UTILITY

Budget FY 2013-17 Option #30

#30 *** DRAFT ***

Wastewater Operating Budget

Public Mathematics Actual 2014-10 Actual 2014-11 Actual 2014-11 Actual 2014-12 Actual 2014-12 Actual 2014-12 Actual 2014-12 Actual 2014-12 Comparison 2014-13 Perposed 2014-12 BEGINNING BALANCE: 534.469,08 533.535,73 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50	Wastewater Operating Budget Fund Summary					
EEGINNING BALANCE: 2009-10 2019-10 2042-76 342.878.23 329.419.314 517.025.221 REVENUES: 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 70 70 70 70 70 70 70 70 70 70 70 70 70 70	Fund Summary		Actual			
BELINNING BALANCE: Solumbols Exploring United Services Solumbols Solumbols<		successive statements where the second statements where th	and the second data was not se	the second s	and the second se	
Water Services 333 (Water water Services) 333 (Water Services) <	BEGINNING BALANCE:	\$34,459,839	\$39,535,751	324,678,000	420,410,011	
Wate services		\$0	\$0	\$0	\$0	
Name Status 3,667 7,552 0 0 0 Reserve Shalling Fee 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
Prevenue Stability Fee 0 0 0 0 0 Miscellanous Revenue 111/05 377,845 329,241 156,050 339,696 TOTAL REVENUES: 3191,322,358 \$203,994,812 \$220,017,320 \$214,855,140 \$233,815,206 Public Works 5,150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 \$150,291 <td< td=""><td>Wastewater Services</td><td></td><td></td><td></td><td></td><td></td></td<>	Wastewater Services					
Reserve Fund Surcharge 4.071,126 3.778,84 3.288,35 3.144,807 4.4807,700 Interest Income 513,562 299,141 399,722 198,000 339,598 TOTAL REVENUES: 3113,223,38 203,8112 2226,712,200 \$214,855,140 \$238,819,206 TRANSFERS IN: 5150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,221 \$150,201					-	
Miscellaneous Revenue "311.603 "292.141 "399.742 169.050 333.868 TOTAL REVENUES: \$191.352,358 \$203.964.812 \$220.973.200 \$214.855.140 \$233.616.205 Public Works \$191.352,358 \$203.964.812 \$220.973.200 \$214.855.140 \$233.616.205 Public Works \$191.352,358 \$100.000 1.300.000 1.300.000 1.800.000 Reclamed Utility Fund 0 0 0 0 0 0 OPERATING RECOURTERMIN \$200.646.992 \$205.935.103 \$32.261.251.160.431 \$233.619.497 Operations and Maintenance \$28.419.532 \$200.933.1 \$32.364.226 \$33.64.551 \$39.723 \$24.419.822 \$35.163 \$32.364.226 \$33.64.551 \$39.723 \$24.419.822 \$35.163 \$32.84.226 \$33.64.254 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.020.347 \$36.030.347 \$36.020.347 <td< td=""><td>Reserve Fund Surcharge</td><td></td><td></td><td>-</td><td></td><td>4,680,700</td></td<>	Reserve Fund Surcharge			-		4,680,700
Interest muonie 1913252358 \$203394.412 \$220.673.200 \$214.655.140 \$226.818.206 TRANSFERS IN: 5150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 \$150.291 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>339,596</td></td<>						339,596
UDAR NOPENDIA Instrumentation Instrumentatis Instrumentation Instrumentati					\$214,655,140	\$236,819,206
Public Works \$150,291 \$150,291 \$150,291 \$150,201 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 \$1,00,000 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td></th<>						
Capital Recovery Fees 2,984,345 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 0 0 TOTAL TRANSFERS IN. 50,114,656 51,300,231 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,221 \$1,450,451		\$150,291	\$150,291			
Reclamed Utility Fund 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		8,964,345	.,			
CitAL AVALABLE FUNDS. \$31,142,658 \$1,300,291 \$1,200,251 \$21,200,363,182,208,487 OPERATING REQUIREMENTS Operations and Maintenance \$228,416,932 \$20,038,331 \$32,364,256 \$33,264,554 \$36,020,477 Treatment 14,556,777 \$1,900,341 \$1,528,416,932 \$22,0128,251 \$27,164,952 \$20,038,331 \$223,646,226 \$33,264,554 \$36,020,477 Treatment 14,556,777 \$1,900,341 \$4,556,468 \$4,647,408 \$1,620,171,172,185 \$6,073,098 \$1,77,174,185 \$6,073,098 \$1,774,159 \$6,073,098 \$1,774,159 \$5,777,174,185 \$5,777,077,185 \$6,073,098 \$1,774,185 \$37,785 \$1,277,185 \$3,77,85 \$1,277,185 \$3,77,189 \$3,77,85 \$1,201,692 \$2,287,282 \$2,864,110 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129 \$2,770,129	Reclaimed Utility Fund					
CIDAL AVAILABLE FUNDS. \$200,465,992 200,995,103 \$222,412,331 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021 241,103,021,021 241,103,021	TOTAL TRANSFERS IN.				and the second se	
OPEERATING RECURRENTS 528,418,932 \$22,038,331 \$32,364,228 \$33,284,554 \$38,020,347 Departions of Maintenance 5,77,333 5,835,222 6,440,203 6,013,084 14,526,478 14,526,478 14,627,828 2,246,542 2,246,554 2,266,524 2,266,576 2,266,576 2,266,576 2,266,576 2,266,576 2,266,576 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		\$200,466,992	\$205,935,10 <u>3</u> \$	222,123,521	\$216,105,431	5238,105,431
Operations and Maintenancie 528,418,932 \$20,038,331 \$32,34,228 \$53,286,458 \$46,477,609 \$16,260,815 Engineering Services 5,717,333 \$585,252 \$20,038,331 \$12,342,452 \$23,284,226 \$23,284,254 \$268,670 \$16,856,675 \$197,943 \$2,224,624 \$2,286,524 \$2,664,870 Water Resources Management \$1,881,355 \$1,997,943 \$1,272,332 \$1,771,89 \$6,772,7186 \$9,657,851 Beclemed Water Services \$209,272 \$236,624 \$209,226 \$2,881,110 \$2,377,98 Other Operating Expenses \$2,402,216 \$277,285 \$120,028 \$32,186 \$377,097 Total Operations & Maintenance \$53,206,729 \$52,655,546 \$400,083,444 \$70,024,565 \$42,88 Corner Payroli \$178,278 \$120,083 \$94,933 \$106,189 \$160,510 Zhan Pay Period Expense 0 1,385,569 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
Treatment 32,4,7,16,32 22,00,003,4 14,502,408 1,4,647,628 14,502,408 14,647,628 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 14,502,408 100,503 14,502,408 100,503 14,502,408 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510 100,510	Operations and Maintenance		#00 000 221	eaa 364 226	\$33,264,554	\$36,020,347
Pipeline Operations 5.77/303 583/222 6.440,203 6.013,098 7.014,852 Water Resources Management 1,355,677 1,979,439 224,054 2,286,524 2,564,670 Support Services 1,355,177 1,979,439 2,240,554 2,266,524 2,564,670 Reclaimed Water Services 0,09 0 0 0 0 0 One Stop Shop 2,807,213 356,860 353,166 367,769 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td< td=""><td>Trestment</td><td></td><td></td><td></td><td></td><td></td></td<>	Trestment					
Engineering Services 179 439 2224 054 2296 542 2296 1470 Water Resources Management 1801 35 1969 755 1872,823 1842,968 2,181,443 Environmental Affers & Conservation 6,099,266 7,334,261 8,350,249 6,772,716 9,657,851 Other Requirements: 296,372 335,660 353,166 367,799 0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				6,440,203		
Train Robust 1,881,335 1,987,753 1,872,832 1,812,835 1,812,835 1,857,851 Bupport Services - Unity Reclaimed Water Services 0,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Engineering Services		1,979,439			
Support Services - Unitry B(B9/266 7,394,401 Composition Composition <thcomposition< t<="" td=""><td>Environmental Affairs & Conservation</td><td>1,881,335</td><td></td><td></td><td></td><td></td></thcomposition<>	Environmental Affairs & Conservation	1,881,335				
Reclaimed Water Services 296,372 335,860 253,186 297,789 Other Operating Expenses 2,402,216 2,371,864 2,892,292 2,864,110 2,977,193 Total Operating Expenses 2,402,216 2,371,864 2,892,292 2,884,100 307,89 Other Operating Expenses 322,46 322,46 363,064 360,054,465 377,057,993 Other Requirements: 307,89 302,46 307,89 30,78 343,78 Other Requirements: 1,385,569 0 0 0 0 0 27th Pay Period Expense Refund 0 1,485,569 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td>Support Services - Utility</td><td></td><td></td><td></td><td></td><td></td></t<>	Support Services - Utility					
One Stop Shop Diter Operating Expenses 2,402,216 2,217,184 2,492,292 2,248,110 2,407,125 Total Operations & Maintenance (wrig) 502,208,729 552,655,564 \$490,063,640 \$70,054,555 \$77,057,993 Other Requirements: Accrued Payroll \$178,278 \$120,083 \$94,933 \$106,189 \$160,510 271h Pay Period Expense Refund 0 1,385,599 0 0 0 271h Pay Period Expense Refund 311,000 311,000 275,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 250,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 <td< td=""><td>Reclaimed Water Services</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></td<>	Reclaimed Water Services	-	-	-	-	
Total Operations & Maintenance (xmp) 5322/2 2435 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 30233 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 3023 30233 30233 30233<						
Other Requirements: Accrued Payroll \$178,278 \$120,083 \$594,933 \$106,189 \$160,510 27h Pay Period Expense Refund 0 1,385,569 0 0 0 0 Workers' Compensation Fund 48,529 5528,336 511,201 511,201 511,201 545,056 3,454,058 3,454,058 3,454,058 3,454,058 4,852,928 Administrative Support - City 4,050,225 5,339,330 5,982,441 5,122,34,454,058 3,454,058 4,852,928 CTECC Emergency Operations Center 0 3,845 2,2997 2,587 0 0 CotAditional Contribution to Relimement 1,028,811 1,543,802 2,206,545 2,206,545 2,206,545 2,206,757 0 0 CotAl Other Requirements: 511,213,348,023 53526,543 1,41,87,461 1,743,608 1,745,601 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other Operating Expenses		\$62,655,546			
Accrued Payroll \$178,278 \$120,023 \$02,000 \$0 0 27h Pay Period Expense Refund 0 (1,442,998) 0 0 0 0 0 Workers' Compensation Fund 310,000 310,000 275,000 275,000 250,000 597,516 Morkers' Compensation Fund 310,000 310,000 275,000 275,000 250,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 501,401,418,414,4174,61 1478,741 <	(%RR)	32.2%	28.9%	30.2%	30.7%	34.3%
Accrued Payroll 010.210 010.210 0 0 0 0 27th Pay Period Expense Refund 0 1.385,569 0 0 0 0 Workers' Compensation Fund 488,529 522,836 511,201 557,516 550,002 250,000 275,000 250,000 275,000 250,000 560,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 <td></td> <td></td> <td>£400.093</td> <td>\$94 933</td> <td>\$106,189</td> <td>\$160,510</td>			£400.093	\$94 933	\$106,189	\$160,510
27th Pay Period Expense Refund 0 (1.442.998) 0 0 511.201 571.201 Workers' Compensation Fund 310,000 310,000 275,000 255,000 250,000 Administrative Support - City 3,277,205 3,151,132 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 3,454,058 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Accrued Payroll					
Workers' Compensation Fund 445,32.9 25,000 275,000 275,000 250,000 250,000 Liability Reserve Fund 310,000 3,277,205 3,151,132 3,454,055 4,822,928 AE Billing & Customer Care 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 514,601,043 514,187,461 Total Other Requirements 511,918,380 \$13,556,564 \$14,860,168 \$392,2768,401,480,669 \$302,414,80,669	27th Pay Period Expense					-
Liability Rescree Fund 310,000 310,000 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,055 3454,056 3452,454 3528 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27th Pay Period Expense Related		526,336			
Act ministrative Support - City 3,277,205 5,181,192 5,482,441 5,382,241 6,182,251 AE Billing & Customer Care 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,007 500,000 514,450,461 1,723,698 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Liability Reserve Fund					
AE Billing & Customer Care 4,050,220 5,00,000 500,000 500,000 500,000 311 System Support 2,067,332 2,119,085 1,562,614 1,723,688 CTECC Enreguency Operations Center 0 3,845 2,997 2,295,545 0 Vage Adjustments Market Study 1,028,811 1,543,602 2,206,545 2,206,545 0 Additional Contribution to Retignements 511,918,380 513,556,564 \$14,860,166 \$14,601,043 \$14,187,461 Total Other Requirements: 517,127,100 \$76,212,130 \$83,923,708 \$84,655,608 \$91,794,560 \$99,125,042 Commercial Paper Det Service 237,676 208,851 322,410 236,283 72,955 Contract Bond Det Service 606,181 0 0 0 0 0 General Obligation Debt Service 606,181 0 0 0 0 0 0 General Obligation Debt Service: (%17,757,66 2,965,505 3,144,330 3,112,124 2,870,579 General Fund 0 0 0 0 0 0 0 0 0	Administrative Support - City					
311 System Support 2,087,332 2,119,085 1,562,614 1,562,614 1,723,698 CTECC Emergency Operations Center 0 3,845 2,997 2,997 3,558 Wage Adjustments Market Study 0 0 0 2,005,455 2,005,455 0 Total Other Requirements 511,918,380 \$13,556,543 \$14,800,1043 \$14,817,461 514,801,043 \$14,817,461 Total Other Requirements 575,127,109 \$76,212,130 \$83,923,706 \$84,655,608 \$91,245,454 TOTAL OPERATING REQUIREMENTS: 576,177,109 \$76,212,130 \$83,923,706 \$84,655,608 \$91,245,454 DEBT SERVICE: \$78,359,259 \$84,148,069 \$92,356,082 \$91,794,560 \$99,125,042 Contract Bond Debt Service \$275,766 2,068,51 322,410 236,263 72,955 Ocalization Debt Service 2,755,766 2,965,505 3,144,4330 311,12,124 2,870,579 Water District Bonds 952,2911,700 \$82,911,700 \$84,109,000 \$23,300,000 \$29,300,000 \$100,2519,207 TRANSFERS OUT: \$22,815 777,461 16,172,575 16,	AE Billing & Customer Care					
CTHCCE 0 3,845 2,997 2,997 0 0 Vage Adjustments Market Study 0 0 0 270,379 0 0 Additional Contribution to Retirements 1,026,811 1,543,602 2,206,545 2,205,545 0 Total Other Requirements: 511,918,380 \$13,556,564 \$14,601,043 \$14,187,461 TotAL OPERATING REQUIREMENTS: \$75,127,109 \$76,212,130 \$84,655,008 \$91,250,423 Werp 3827 332.24 384,055,082 \$91,794,560 \$99,125,042 Revenue Bond Debt Service 237,676 208,851 322,410 236,263 72,955 Commercial Paper Debt Service 27,57,76 2,985,055 3,144,330 3,112,124 2,970,579 General Obilgation Debt Service 2,755,766 2,985,505 3,144,330 3,112,124 2,970,579 Water District Bonds 522,911 700,500 \$29,300,000 \$10,000,000 \$29,300,000 \$10,000,000 General Fund 14,707,299 15,777,481 16,172,575 16,102,030 \$16,802,030 General Fund 0 0						
Wage Adjustments Market Study Additional Contribution to Retirement 1.028.811 1.543.602 2.206.545 2.206.545 0 Total Other Requirements: \$11.918.380 \$13.556.564 \$14.860.1043 \$14.187.461 TOTAL OPERATING REQUIREMENTS: (%RR) \$75.127.109 \$76.212.130 \$88.80.923.706 \$84.655.604 \$91.25.454 DEBT SERVICE: \$75.177.109 \$76.212.130 \$88.80.923.706 \$99.1794.560 \$99.125.042 Revenue Bond Debt Service \$76.359.259 \$84.148.069 \$92.356.082 \$91.794.560 \$99.125.042 Commercial Paper Debt Service \$76.757.65 2.06.851 322.410 236.263 72.955 Contract Bond Debt Service \$76.757.92 2.985.505 3.144.330 3.112.124 2.870.579 Water District Bonds \$92.815 787.224 453.110 453.110 450.631 TOTAL DEBT SERVICE: \$82.911.700 \$88.908.404 \$96.275.932 \$95.96.057 \$10.000.000 Capital Improvements Program \$21.340.000 \$23.4190.000 \$29.300.000 \$29.300.000 \$29.300.000 \$29.300.000	CTECC Ememancy Operations Center		3,845			
Additional Contribution to Referement 1.026,811 1.293,002 212,003 214,801,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$14,81,043 \$11,81,383 \$12,856,546 \$91,744,560 \$99,125,042 DEBT SERVICE: \$78,359,259 \$84,148,065 \$92,356,082 \$91,794,560 \$99,125,042 \$72,955 Commercial Paper Debt Service \$275,769 2965,505 \$3,144,330 \$112,124 \$2,870,579 Water District Bonds \$952,917,00 \$881,99,644 \$96,275,932 \$95,596,057 \$102,519,207 TOTAL DEBT SERVICE: \$82,91,700 \$82,91,700 \$29,300,000 \$29,300,000 \$10,000,000 \$29,300,000 \$10,000,000 \$29,300,000 \$10,000,000 \$29,300,000 \$10,000,000 \$29,300,000 \$10,80,99 180,989 180,989 <td< td=""><td>Wage Adjustments Market Study</td><td></td><td>-</td><td></td><td>-</td><td></td></td<>	Wage Adjustments Market Study		-		-	
Total Other Requirements \$11,916,200 \$70,212,100 \$83,923,706 \$84,655,608 \$91,245,454 TOTAL OPERATING RECUIREMENTS. \$76,127,109 \$76,212,100 \$83,923,706 \$84,655,608 \$91,245,454 DEBT SERVICE: \$76,359,259 \$84,148,069 \$92,356,082 \$91,794,560 \$99,125,042 Revenue Bond Debt Service \$27,676 208,851 322,410 236,263 72,955 Contract Bond Debt Service \$2,755,769 2,965,505 3,144,330 3,112,124 2,870,579 General Obligation Debt Service \$2,755,769 2,965,505 3,144,330 3,112,124 2,870,579 General Obligation Debt Service \$2,755,769 2,965,205 3,144,330 3,112,124 2,870,579 Water District Bonds \$82,911,700 \$88,199,498 \$96,275,932 \$95,596,057 \$102,519,207 TOTAL DEBT SERVICE: \$82,911,700 \$88,199,496 \$96,275,932 \$29,300,000 \$10,000,000 General Fund 0 0 0 0 0 0 0 0 Revenue Stabi	Additional Contribution to Retirement			and the second design of the s	and the second se	\$14,187,461
TOTAL OPERATING REQUIREMENTS. (wr) 373,121/103 0102/1132 382.94 387.94 387.94 4664 DEBT SERVICE: Revenue Bond Debt Service 376,767 206,851 322,410 236,263 72,955 Commercial Paper Debt Service 237,676 206,851 322,410 236,263 72,955 Contract Bond Debt Service 237,676 206,851 322,410 236,263 72,955 Contract Bond Debt Service 2,755,766 2,985,505 3,144,330 3,112,124 2,970,579 General Obligation Debt Service 2,755,766 2,985,505 3,144,330 3,112,124 2,970,579 TOTAL DEBT SERVICE: \$82,911,700 \$88,109,640 \$96,576,932 \$95,596,057 \$100,2519,207 TRANSFERS OUT: (kRR) 42,27% 405% 42,11% 41.8% 457% Central Fund 14,707,299 15,777,481 16,172,575 16,802,030 \$29,300,000 \$29,300,000 \$10,000,000 Revenue Stability Reserve Fund 0 0 0 0 0 0 0 960	Total Other Requirements:					
Revenue Bond Debt Service \$78,359,259 \$94,148,059 \$92,2410 236,263 72,955 Commercial Paper Debt Service 237,675 208,851 322,410 236,263 72,955 Contract Bond Debt Service 2,755,769 29,965,505 3,144,320 33,112,12 2,870,579 Water District Bonds 922,815 787,224 453,110 453,110 450,631 TOTAL DEBT SERVICE: \$82,911,700 \$88,109,649 \$96,275,932 \$95,596,057 \$102,519,207 TOTAL DEBT SERVICE: \$82,911,700 \$88,109,640 \$96,275,932 \$95,596,057 \$102,001,000 \$10,000,000 Capital Improvements Program \$21,340,000 \$34,190,000 \$29,300,000 \$10,000,000 16,802,030 6 Revenue Stability Fund 0 0 0 0 0 0 0 960,000 Reclaimed Utility Fund 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(%RR)	382%			37.09	•
Revenue Biblio Bold of Max 227,676 208,851 322,410 236,253 72,953 Commercial Paper Debt Service 606,181 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <		\$78,359,259	\$84,148,069			
Contract Bond Debt Service 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,161 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:00,00 0:	Commercial Paper Debt Service					
General Obligation Debt Service 27,05,765 22,00,702 453,110 450,631 Water District Bonds 952,815 787,222 453,110 453,110 450,631 TOTAL DEBT SERVICE: (%RR) 422% 409% 421% 418% 457% TRANSFERS OUT: (%RR) 422% 409% 421% 418% 457% Capital Improvements Program \$21,340,000 \$34,190,000 \$29,300,000 \$29,300,000 \$10,000,000 16,802,030 General Fund 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0<	Contract Bond Debt Service		-		-	
Water District Bonds 532,913 532,913,900 \$395,596,057 \$102,519,207 TOTAL DEBT SERVICE: (NRR) \$32,911,700 \$88,109,644 \$96,275,932 \$95,596,057 \$102,519,207 TRANSFERS OUT: Capital Improvements Program \$21,340,000 \$34,190,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,300,000 \$29,000,000 \$29,300,000 \$29,000,000 \$29,000,000 \$29,000,000 \$29,000,000 \$29,000,000 \$29,000,000 \$29,000,000 \$29,000,000 \$29,000,000 \$29,000,000						
TOTAL DEBT SERVICE: dol://11/23/s 40.9% 42.1% 41.8% 45.7% (WRR) 42.2% 40.9% 42.1% 41.8% 45.7% TRANSFERS OUT: 521,340,000 \$34,190,000 \$29,300,000 \$10,000,000 60 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>\$102,519,207</td></t<>						\$102,519,207
TRANSFERS OUT: \$21,340,000 \$34,190,000 \$29,300,000 \$29,300,000 \$10,000,000 \$6,802,030 General Find 14,707,299 15,777,461 16,172,575 16,172,575 16,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,030 6,802,000 6,802,000 6,802,000 <	TOTAL DEBT SERVICE:				41.81	45.7%
Capital Improvements Program \$21,340,000 \$24,190,000 \$24,190,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,120,000 \$24,269 \$22,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732 \$2,206,732					eao 200 000	\$10,000,000
General Fund 14,70/,299 15,71,401 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Capital Improvements Program					
Revenue Stability Reserve Fund 132,239 143,736 180,889 180,869 192,469 Radio Communications Fund 2,051,767 2,041,506 2,206,732 2,206,732 2,268,192 Sustainability Fund 0 0 0 0 960,000 Reclaimed Utility Fund 0 166,667 166,667 166,667 166,667 Public Improvement District 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500	General Fund) 0
Sustainability Fund 2,051,767 2,041,506 2,206,732 2,206,732 2,206,732 2,305,192 Reclaimed Utility Fund 0 0 0 0 960,000 966,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 162,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096	Revenue Stability Reserve Fund	•	143,736	180,989		
Reclaimed Utility Fund 0 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 166,667 162,096 162,096 162,096 162,096 162,096 162,096 162,096 162,096 162,096 162,096 162,096 162,096 162,096 162,096 162,096 163,096 \$228,498,224 \$228,498,224 \$228,498,224 \$228,498,224 \$228,498,224 \$228,498,224 \$30,3726,						
Economic Incentives Reserve Fund 0 100,007 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 37,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	-	-	-	
Public Improvement District 37,00 0,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Economic Incentives Reserve Fund					
120,750 120,750 120,080 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 182,096 192,096 192,096 192,096 192,096 192,096 192,096 192,096 192,096 <td>Public Improvement District</td> <td>· _</td> <td></td> <td>37,500</td> <td></td> <td></td>	Public Improvement District	· _		37,500		
Environmental Remediation fund 122/136 538,389,555 \$52,477,620 \$48,246,559 \$48,246,559 \$30,708,954 TOTAL TRANSFERS OUT: (%RR) 195% 24.2% 21.1% 21.1% 21.1% 13.7% TOTAL REQUIREMENTS: \$198,428,364 \$216,799,399 \$228,498,224 \$224,473,615 EXCESS / (DEFICIENCY) OF TOTAL AVAILABLE \$198,428,364 \$216,993,999 \$228,496,197 \$228,498,224 \$224,473,615 FUNDS OVER TOTAL REQUIREMENTS: \$4,038,628 \$10,864,296) (\$6,322,676) \$12,392,793 \$14,295,882 ADJUSTMENT TO GAAP \$1,037,264 \$747,859 \$0 \$0 \$0 ENDING BALANCE. \$39,535,751 \$29,419,314 \$18,555,957 \$17,026,521 \$31,322,403 Wastewater Rate Increases 3.3% 3.6% 3.5% 3.5% 6.0%	Transfer to PARD CIP-Swimming Pools			182,096		3 182,096
TOTAL TRANSPERS D01: 000000000000000000000000000000000000	Environmental Remediation Purio				\$48,246,55	
TOTAL REQUIREMENTS: \$198,428,364 \$216,799,399 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,446,197 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$228,490,224 \$208,490,224 \$208,490,224 \$208,4	TOTAL TRANSFERS OUT:	19.51	5 24.2%	21 1	\$ 21.1	
EXCESS / (DEFICIENCY) OF TOTAL AVAILABLE FUNDS OVER TOTAL REQUIREMENTS' \$4,038,628 (\$10,864.296) (\$6,322,676) (\$12,392,793) \$14,295,882 ADJUSTMENT TO GAAP \$1,037,264 \$747,859 \$0 \$0 \$0 ENDING BALANCE. \$39,537,751 \$29,419,314 \$18,555,957 \$17,025,521 \$31,322,403 Wastewater Rate Increases 3.3% 3.6% 3.5% 5.0%		\$196,428,364	\$216,799,399	\$228,446,197	\$228,498,224	+ \$224,4/3,013
ADJUSTMENT TO GAAP \$1,037,284 \$/47,859 30 30 ENDING BALANCE. \$39,535,751 \$29,419,314 \$18,555,957 \$17,026,521 \$31,322,403 Wastewater Rate Increases 3.3% 3.6% 3.5% 3.5% 6.0% Data Source Coverand Ratio 1.50 1.43 1.49	EXCESS / (DEFICIENCY) OF TOTAL AVAIL	ABLE \$4,038.628	(\$10,864,296)) (\$6,322,676	i) (\$12,392,79	
ADJOSTMENT TO GRAP \$39,535,751 \$29,419,314 \$18,555,957 \$17,025,521 \$31,322,403 ENDING BALANCE. \$39,535,751 \$29,419,314 \$18,555,957 \$17,025,521 \$31,322,403 Wastewater Rate Increases 3.3% 3.6% 3.5% 3.5% 6.0% Data Seques Coverage Ratio 1,50 1.43 1.49				\$0) 5	
ENDING BALANCE.				\$18,555,957	\$17,026,52	1 \$31,322,403
Wastewater Rate Increases 0.0% 0.0% 1,50 1.43 1.49						% 6.0%
Det Service Coverage Ratio	Wastewater Rate Increases	0.01		-		- 1/0
				1.50) 1.4	3 1.49

Option 30 Mater COS AUSTIR RPD/Resp-4830

/

Docket Nos. 42857 and 42867

(# DD) - Bereenlose of Total Bouenus Boquirometr

ISSUE PAPER

GENERAL FUND TRANSFERS¹

THE ISSUE: How should the ratepayers of the City of Austin's water and wastewater utilities bear responsibility for general fund transfers through water and wastewater rates?

SUMMARY: The City of Austin, like many communities in the United States, transfers revenues to the City from its utilities to support the costs of municipal government. Austin transfers 8.2 percent of water/wastewater utility revenues, in addition to actual cost reimbursements for services rendered by other City departments.

Opponents of this transfer, referred to as a general fund transfer, believe that the transfer is inappropriate because it is not based on the cost of the services provided, it circumvents taxing constraints by charging tax-exempt properties, and it may amount to taxation of outside City users without representation.

Proponents point to the legality of such a transfer as determined in various courts around the country. Also, the transfer can be considered a payment in lieu of tax. If the utility were privately owned, the City could levy property taxes on assets owned by the utility, and the revenues foregone as a result of municipal ownership should be recovered through the transfer. Further justification for a transfer is that a private utility would probably be required to pay a franchise fee, and again the foregone revenues from public ownership should be recovered through a transfer. Other reasons in support of a transfer include payment for general fund services received, risk payments, incentives for annexation, and the need to recover the costs of general City government from major tax exempt properties within the City such as the state government, federal government, and universities.

Evidence indicates that there is little uniformity among other communities regarding such general fund transfers. Some make no transfer, but others make transfers that are somewhat larger in percentage terms than the City of Austin. The City's transfer percentage is well within the range of transfers being made by other communities that have chosen to make such transfers.

1.0 INTRODUCTION

The City of Austin over the years has supplemented the costs of general government, typically funded in large part by property tax receipts, by the use of revenue transfers from the City's water, wastewater, and electric utilities to the general fund. The water and wastewater utility's transfer to the general fund is currently set by ordinance at 8.2 percent of the average annual revenues from the current and prior two years. Electric,

¹ Black & Veatch has edited and updated the issue paper originally prepared on this subject for the City's 1992 rate study.

1

PFT of Michael Castillo-579

•

.

1	15. In yo	ur review of Petitioners' claims, did you find any items which, in
2	vour opinie	on, should have been included in Petitioners' cost of wholesale
2	water utilit	y service, contrary to the Jay Joyce Affidavit?
4	Ves Based	on my review of the Petitioners list and the City's rate-setting process,
5	the followi	ng are reasonable inclusions in the revenue requirements for the
6	Petitioners.	
7	1 0000000000000000000000000000000000000	
, 8	b.	General Fund Transfer from the Water Fund
9	d.	Cash funding of Water Capital Improvements
9 10	e.	Funding for the Revenue Stability Reserve Fund
10	g.	Public Improvement District costs
12	8. 1.	Water Conservation O&M expenses
12	p.	Water Treatment Plant 4 capital costs
13	q.	Water Treatment Plant 4 O&M expenses
15	1	
16	I will disc	cuss each these items and the rationale for my opinion that they are
17	appropriately included in the Petitioners revenue requirements and ultimately in	
18	1. De ditiene and the for water utility service.	
19		
20	16. Plea	ase explain why you think the FY 2013 "General Fund Transfer"
21	should be	included in Petitioners' cost of wholesale water utility service?
22	b. Ger	eral Fund Transfer. Petitioners claim that the General Fund Transfer
23	from the	Water Fund should not be included in the Petitioner's COS because it
24	" is excessive and not related to cost of providing City services to the Water	
25	Fund." My testimony that follows directly addresses this claim and goes on to	
26	also address a related topic dealing with other payments to the City for a range	

TESTIMONY OF RICHARD D. GIARDINA

1 of support services (direct and indirect) provided by the City to Austin Water

- 2 Utility.
- 3

4

1. General Fund Transfer – PILOT.

Austin Water Utility includes in its revenue requirements an annual 5 Payment in Lieu of Taxes ("PILOT") to the City equal to 8.2% of total 6 revenues from all water and wastewater customers, including wholesale 7 customers, based on a three-year average (actual revenues for the last two 8 years and estimated revenue for the current year). Such a payment from 9 AWU to the City (to the General Fund of the City) is not at all unusual 10 with many municipal utilities in Texas and the U.S. following such 11 general fund transfer practices. In general, a PILOT is intended to 12 provide the City with the tax revenue it would have otherwise received 13 had the City been served by a privately owned or investor owned utility. 14 The PILOT represents the tax revenue that would otherwise be due the 15 City and is a necessary revenue requirement no different than the O&M 16 expenses or debt service costs incurred by AWU in the provision of 17 service. 18

A PILOT is most often linked to the assessed value of the utility property or assets located within the jurisdiction of the taxing authority as though the utility were privately-owned and operated. In other words, the amount of the transfer is determined by multiplying the tax rate per \$100 of assessed asset value by the total property value. In Texas, property taxes are assessed on both above ground and below ground utility assets (pipelines, underground transmission and distribution systems, etc.).

26 27

19

20

21

22

23

24

25

TESTIMONY OF RICHARD D. GIARDINA

1	In summary, a PILOT is widely accepted as a cost of doing business; no
2	different than the chemicals or power cost incurred by the utility to
3	provide water service. Of the largest cities located in Texas (Arlington,
	Dallas, El Paso, Fort Worth, Garland, Plano, and San Antonio), all have
4	utilities that make some form of a payment to the city. Most all of the
5	utilities in these cities also pay for the cost of direct and indirect services
6	
7	provided by the city to the utility.
8	
9	2. General Fund Transfer – Direct and Indirect Services.
10	Even for utilities that pay a PILOT, there are almost always utility
11	service revenue requirement items for additional payments/transfers
12	between the utility and the municipality to compensate for various
	services rendered. These payments are used to reimburse the
13	municipality (its general fund) for the cost of direct and indirect
14	services provided by the municipality to the utility. The level of
15	payments for services rendered typically depends on the utility, the
16	payments for services rendered typically depends on the analytic for
17	governing style, and the relationship with the manaparty
18	example, a utility that is very integrated into the municipal government
19	and requires services from the finance department, legal department,
20	billing department, etc., would likely pay the city or general fund more
21	money than a utility that is more independent, autonomous, and/or
22	governed by a separate board. Still, it is important to remember that
23	both direct and indirect payments are costs associated with the
24	service being provided to the utility by the municipality.

25

TESTIMONY OF RICHARD D. GIARDINA

The services provided by the City to AWU are a revenue requirement no different than the cost of power or chemicals incurred to provide treated water service; they are a necessary, required business expense.

Local government utilities pay direct costs to the general fund for specific services. These costs may directly relate to personnel assigned to utility functions. They may also represent a certain level of legal hours billed by the municipal legal department for utility-related activities. In addition to personnel costs, direct services may relate to a certain amount of materials used or the use of equipment or vehicles owned by the municipality and used by the utility.

Local government utilities may also pay an indirect cost allocation to the 13 general fund. These costs are not directly attributed to one specific 14 activity or program. They may include costs classified as overhead, such 15 administrative salaries, administrative supplies, and costs as 16 associated with employee fringe benefit programs. Indirect general 17 fund costs as assigned to utilities are typically determined using an 18 indirect cost allocation study. 19

Direct and indirect costs represent payments for specific services rendered by one entity to another, such as in this case, various City departments providing services to AWU. These charges for direct and indirect services provided by the City are separate and apart from the previously discussed PILOT which represents taxes the City would have received if a private utility were operating within the City's taxing jurisdiction. For example, a private utility that is within the city limits

TESTIMONY OF RICHARD D. GIARDINA

1

2

3 4

5

6

7

8

9

10

11 12

20

might also outsource its billing, legal, maintenance and/or other services and appropriately incur these service support charges, but it is still obligated to also pay its taxes.

3 4

1

2

Please explain why you think the FY 2013 "Cash Funding of CIP" 17. 5 (Capital Improvements Program) should be included in Petitioners' cost of 6 wholesale water utility service? 7

e. Cash Funding of CIP. It is a widely held financial tenant that a utility, a 8 business, and even in our own individual finances, 100% debt financing or 9 borrowing is not a sound financial practice, and neither is 100% cash 10 funding. The more highly leveraged an entity is (as measured by the amount 11 of debt it owes; by the annual amount of debt payments it is obligated to 12 make) the greater risk it faces in terms of its ability to meet its fixed debt 13 At the same, over use of cash funding creates a service payments. 14 generational issue if existing ratepayers are disproportionally funding assets 15 that benefit future generations. 16

17

18

19

20

21

22

23

24

25

Capital financing should be accomplished using an appropriate balance of debt and cash or pay-as-you-go funding. An appropriate balance of cash versus debt funding includes consideration of the types of assets in which the utility may be investing over a near- or long-term period; the input and advice of the City's Financial Advisor and national rating agencies such as Fitch Ratings (and others); and consideration of the capital structure of other utilities. These balancing issues are self-moderating in Austin's municipal utility situation in that AWU's capital structure uniformly affects both its retail and wholesale customers. 26

27

TESTIMONY OF RICHARD D. GIARDINA

(FF Trans

RESPONSE: Subject to, and without waiving general and specific objections stated in Austin's original response, See the attached 2015 COS Model Changes, shown on the attached Austin RPD Resp. 5183-5184.

The following request numbers 3-60, 3-61, 3-62 and 3-63 pertain to the prefiled direct testimony of Richard Giardina:

REQUEST FOR PRODUCTION NO. 3-60. Please provide the Professional Services Agreement dated September 4, 2013, referenced on page 6, line 9 of Mr. Giardina's testimony.

RESPONSE: Subject to, and without waiving general and specific objections stated in Austin's original response, See the attached 2015 COS Model Changes shown on the attached Austin RPD Resp. 5183-5184. See the attached Raftelis Financial Consultants, Inc. ("RFC") Agreement with Webb & Webb, Attorneys at Law, shown on the attached Austin RPD Resp. 5185-5193.

<u>REQUEST FOR PRODUCTION NO. 3-61.</u> Provide copies of all invoices, including all source documentation, provided by Mr. Giardina's firm in connection with the Professional Services Agreement referenced in the previous request.

RESPONSE: Subject to, and without waiving general and specific objections stated in our original response, See the attached RFC Invoices, shown on the attached Austin RPD Resp. 5194-5237.

REQUEST FOR PRODUCTION NO. 3-62. Please provide all documents supporting the statements made on page 18, lines 3-7 of Mr. Giardina's testimony.

RESPONSE: Subject to, and without waiving general and specific objections stated in our original response, See the attached El Paso Cost Allocation and Best Practices Review, shown on the attached Austin RPD Resp. 5238-5260.

REQUEST FOR PRODUCTION NO. 3-63. Please provide all documents supporting the statement made on page 21, lines 22-23 of Mr. Giardina's testimony that "...this range of cash funding is fairly typical in the local government utility industry."

RESPONSE: Respondent objects to this request as overly broad, unduly burdensome and not limited to a reasonable time or scope. Respondent further objects to the request as being made for the purpose of harassment.

Subject to, and without waiving said objections, responsive documents will be produced, if any are available.

CITY OF AUSTIN'S FIRST SUPPLEMENTAL RESPONSE TO THIRD REQUEST FOR PRODUCTION OF DOCUMENTS SEPTEMBER 19, 2014 PAGE 17 In summary, a PILOT is widely accepted as a cost of doing business; no different than the chemicals or power cost incurred by the utility to provide water service. Of the largest cities located in Texas (Arlington, Dallas, El Paso, Fort Worth, Garland, Plano, and San Antonio), all have utilities that make some form of a payment to the city. Most all of the utilities in these cities also pay for the cost of direct and indirect services provided by the city to the utility.

2. General Fund Transfer – Direct and Indirect Services.

Even for utilities that pay a PILOT, there are almost always utility service revenue requirement items for additional payments/transfers between the utility and the municipality to compensate for various These payments are used to reimburse the services rendered. municipality (its general fund) for the cost of direct and indirect services provided by the municipality to the utility. The level of payments for services rendered typically depends on the utility, the governing style, and the relationship with the municipality. For example, a utility that is very integrated into the municipal government and requires services from the finance department, legal department, billing department, etc., would likely pay the city or general fund more money than a utility that is more independent, autonomous, and/or governed by a separate board. Still, it is important to remember that both direct and indirect payments are costs associated with the service being provided to the utility by the municipality.

25

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

TESTIMONY OF RICHARD D. GIARDINA

PAGE 18

Exhibit 2.1 - Texas Benchmarking Analysis of General Fund Transfers

Texas Utilities/Cities	Transfer(s)
	THE A SET OF WARD WITH CONTRACTORS AND THE PARTY
Second State State State State State State State S	Frinklischer Z. Skouteverus estimater i staat under staat
win	Rate of Refura =8.2% of revenue (basedion 3.9rs):===============
	Sustainability 11% of Revende
	Pitte In a scient Water Utility assets & property taxitates
)allas	RIGHT - passed water only assess both in the second state of the second se
	- State and in all the states and the state of the state
त्त भवातः 🖉 🖓 👘	Street Rental 5% of Revenue
	Sileeuwillor, example and a similar second
	na zem (granz) de annument (granz)
	Transfer or 7% of budgeted novembe
	Territa (1999) and parts define a construction deriver of the

Exhibit 2.2 – National Benchmarking Analysis of General Fund Transfers

National Utilities/Cities	Transfor(\$)
energe energe unis Reat ICOVI Mest Dichnome Cay	 Construct Stor, of AV, the State and the second seco
Alcoutres : 19 Arts on Alesson Write?	 Pillon, Brissi piveluciol plants, IPno emulbuildinge service Pillon, Brissi pivelucion, Pillon, Pillon,

*The city of Mesa, AZ uses transfer for funding city services and does not have a primary property tax.

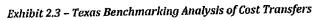
In reviewing the benchmarking results and general industry research, there appears to be no clear trends for what type or combination of transfers are implemented nor the specific level or basis of transfers, regardless of size, organization type, governance type, or geographic region. Within certain industry accepted guidelines as discussed above in Subsection B, the type and amount appear to be unique to the utility and city in question.

11 Cost Allocation and Best Practices Review

Austin RPD Resp-5249

Direct and Indirect Costs

Exhibit 2.3 and Exhibit 2.4 present the benchmarking results of Transfers for the Texas and National benchmarking analyses completed for this study. While benchmarking this is helpful in that it shows that other utilities pay direct and indirect costs to the General Fund and provides insight into the level that the utility relies on the municipality for service, little value is gained in comparing the dollar amount of the costs transferred since direct and indirect costs, in general, are very unique and specific to the utility and city in question, similar to the transfers previously discussed.



Texas Unlittles/Cities	Cost Transfer(s) for Services
Ádiaico e interna sera	fundation in the second method in the second second
Austin	Final Dimeters where approx \$225 mit Admin Support A few additionalistic celluncour transfers for survices that second opporters that for the support standard mass second opporters that where support standard
palas ere e palas	namentasian in a status substation in a status substation in a status substation in a status substation in a s
in worth as the second	e findrice avoir serie de la consecte de la consect Estrais en dimension de consecte
Houston	<pre>concentrationminumations: 35 all define starts place and indirect or the set of all or all or a sprove starting</pre>
lando esta da serie da serie Manoi esta serie da s	taines casis i controlato scialais, suo al ore parese suo mit non crata lates inspectanalite di a mateixa e la mit s andires decisy verdes e suo al suo di la seconda e suo sindires decisy verdes e suo al suo di la suo di suo di

Exhibit 2.4 – National Benchmarking Analysis of Cost Transfers

National Utilities/Cities	Cost Transfer(s) för Services
	vi istratanas uliteridiretheni 2010-37 (u.S.
1. The standard sector of the sector of the standard sector of the se	a dhar ar Bean an on of station stations (2015) in 150 See
El Raso a se tor analysis as a	Directeous in coll toostions direction desired as a set
Meta	Direct and Indirect Gosts based on allocation - updated
akano selver se est	and the states of the second
	survine. And contents subscription with the invite the life stitute of 1930 as
Plaena, First Element	 Indifects costs woased on comparise process driven to a second secon second second sec

12 Cost Allocation and Best Practices Review

Austin RPD Resp-5250

Docket Nos. 42857 and 42867

Exhibit 2.5 shows that the hypothetical analysis results in a slightly higher payment to the City. However, based on the extent of the assumptions made, the general level of acceptance of the existing approach, and the overall good health of the current relationship with EPWU, it may not be advantageous for the City to transition away from the existing methodology.

G. Summary of Transfers

The most important result from the transfer analysis is that there appears to be no single trend for the type or level of transfers between cities and utilities. While PILOTs and franchise fees appeared to be the most common type, several of the benchmarked utilities used other transfers or combination of transfers. The transfers, direct costs, and indirect costs are very utility/municipality specific. Even among utilities that appear similar based on governance, organization and location, several different types and combinations of transfers are used and the level of funds transferred is by no means consistent from utility to utility.

Additionally, the City may want to revisit the indirect costs allocated to EPWU. Currently, the City goes through an exhaustive indirect cost allocation evaluation every year within the city departments. EPWU is not included in this analysis. The City may want to include EPWU as a cost center in that analysis going forward to better determine the level of indirect costs that should be recovered from EPWU.

10

14 Cost Allocation and Best Practices Review

Austin RPD Resp-5252

Docket Nos. 42857 and 42867

clty	Contact Information / Source	Utility Organization	. PILOT / Franchise Fees / ROW Fees	Indirect Coste	costs included in the month of the month
Houston	Sophia Chang, Assistant Director, City Wa Sophastic Works and Figheering Department, 832-395- 7580	ter and wastewater utilities are part he Public Works and Engineering partment of the City of Houston	Np PILOT, No Franchise Fees, No ROW Fees L	Utility pays for indirect overhead allocations charged by the City of Houston	Utility pays for indirect overhead allocations [YES - A portion of indirect overhead allocations made by the City of Houston the City are allocated to the outside City wholeasie revenue requirement.
Arlington	Recids Browhow, Financial Actington Water Utilities is a Administrator, City of Arifington Water Within the City of Arifington Utilities, 817-459-6810	Arilington Waler Utilities is a department within the City of Arilington	Arlington Water Utilities is a department Arlington Water Utilities pays PLOT to the City Mithin the City of Arlington (conserved on utilities des don utilities des equal to 5.9% of revenue and a franchise fee equal to 5.9% of revenue less impact fees and interest.	Arlington Water Utilities also pays for Indirect overhead allocations charged by the City of Arlington	YES - PLLOT, Franchise Fees, and Indirect overhead allocations are included in the outside City wholesale revenue requirement.
Fort Worth	Skipper Shook, Sr. Utility Rate Analyst, Port Worth Water Department, 817-393-8402	Fort Worth Water Department department within the City of Fort Worth	Fort Worth Water Department Fort Worth Weler Department pays PILOT to department within the City of Fort Worth the City (based on utility assets & property tax rate) and a street renta/ROW fee to the City equal to 5% of revenue.	Forth Worth Water Department also pays Indirect overhead allocations charges by the City of Fort Worth	Forth Worth Water Department also pays YES - PILOT, Street Renta/ROW fees, and Indirect overhead Indirect overhead allocations charges by the jallocations are included in the outside City wholesale City of Fort Worth
Dallas	terica Robinson, Manager II, City of Dallas Water Utilities, 214-570-5245	Dallas Water is a Department within the City of Dallas	diss Water is a Department within the Dalks Water pays PILOT to the City (based on ty of Dalks by of Dalks are the transition of the City agual to 5% of Revenue of the City agual to 5% of Revenue.	ballas Water also pays Indirect overhead alocations to the City of Dallas	NO - PILOT, Street Rental/ROW fees, and Indirect overhead allocations are excluded from the wholesele revenue requirement
San Antonio	RFC COS model developed for SAWS	Autonomous City water board	San Antonio Water System pays 2.7 % of gross utility revenue to the City (option to go to 5%)	SAWS does not pay indirect overhead costs to the City of San Antonio	San Artonio Water System pays 2.7 % of gross [SAWS does not pay Indirect overhead costs VES - outsida city vibilesale avenue requirement includes a utility revenue to the City (option to go to 5%) to the City of San Antonio portion of the 2.7% of gross utility revenue paid to the City of San Antonio
Ei Paso	Red Oak Cost of Service (COS) model Autonomous City water board developed for El Paso	Autonomous City water board	El Paso Water Utilities pays 10% of water sales El Paso Water Utilities does not pay in revenue and 5% of het land sales to the City of overhead costs to the City of El Paso El Paso	El Paso Water Utilities does not pay indrect overhead costs to the City of El Paso	El Paso Water Utilities does not pay indirect INO - 10% of water sales revenue paid to the City is overhead costs to the City of El Paso excluded from the outside City wholesale revenue equirement. Inside City customers are only allocated this cost.
Phoenix	Denisa Olson, Deputy Finance Director, 602-261-8343	Phoenix Water Services Department is a department within the City of Phoenix	Phoenix Water Services Department pays PTLOT Phoenix Water Services Department also pays indirect overhead allocations to the City of Phoenix	Phoenix Water Services Department also pays indirect overfread allocations to the City of Phoenix	VES - even though the outside city wholesale services outside by the Phoamk Water. Services Department are minimal, wholesale customers do pay as portion of PILOT. Unsure about indirect overhead allocations.
Tucson	Beilnda Oden, Business Scrylces Administrator, City of Tucson, 520- 837-2145	Tucson Water is a department within the City of Tucson	ucson Water is a department within the Tucson Water pays a PILOT based on Inside City Tucson Water also pays indirect overhead ity of Tucson a department within the assets and a property tax rate	Tucson Water elso pays indirect overhead ellocations to the City of Phoenix	YES - Even though the P1.0T is calculated on inside City assets, P1LOT and indirect overhead allocations are included in the outside City wholesale revenue requirement
Oklahoma Clty (OKC)	Rick Glardina	Utilities Department is a department with the City of Oklahoma City	Nillities Department is a department with IOKC Utilities Department pays a 2% PILOT he City of Okiahoma City the Desad on Inaide City hater and wasterwater user charge revenue (except Inside City raw water and public fing protection)	OKC Utilities Department also pays indrect overhead allocatiosn to the City of Okiahoma City	NO - outside city distorners do not pay for the 2% PLIOT

GP Trans

Docket Nos. 42857 and 42867

.

-157-

.

General Fund Transfer

The City of Austin has a long standing policy of relying on its utility enterprise departments to provide a portion of the funds needed to finance general government operations. For cost-of-service ratemaking, general fund transfers present two important questions largely because of the existence of outside-City Utility customers. These questions are whether general fund transfers are properly included at all in utility revenue requirements based on cost of service, and if so, what is an appropriate transfer level?

The Water and Wastewater Utility's principal general fund transfer is currently set at 8 percent of average annual revenues for the prior 2 years and the current year estimate—approximately \$13.6 million at FY92-93 revenue levels. It has variously been described as a payment in lieu of taxes, a payment in lieu of franchise fees, and a return on investment. These descriptions reflect the view that general fund transfers are properly included in revenue requirements in the same way that rate of return or tax and franchise fee payments are included in investor-owned utility revenue requirements.

Utility transfers are a particularly important method for general government financing in Austin because of the City's unique public financing position. Austin, which is the seat of state government and the site of a large public university, and where there is a substantial federal government presence, has a large fraction of real property exempt from property taxation. Support of general government through utility charges is, therefore, an effective mechanism to recover payments for general government services from institutions that would otherwise be exempt. A survey of similarly situated cities around the country indicates that Austin's practice is not uncommon and, among cities which employ such a transfer, Austin's transfer rate is within the range of these cities' transfer practices. The legality of such a transfers are a common public financing mechanism, further support its inclusion in Austin's revenue requirements and suggest that Austin's transfer rate is reasonable.

However, in the 1989 rate case at the Texas Water Commission, the City's wholesale customers took the position that the transfer was an improper exercise of the City's taxing power and that the transfer was unrelated to the cost of providing service. They argued that because they do not live in the City and do not benefit from its municipal services, they should not be asked to share in the cost of providing those services through utility rates.

The subject of the revenue-based transfer was debated at length at a meeting of the Ad Hoc Cost-of-Service Committee. It was the Committee's view, with which CH2M HILL concurs, that the transfer is properly includible in the Utility's revenue requirements, and that all customer classes, wholesale and retail, should share proportionately in the cost.

1001116B.PDX

2-17

PFT of Michael Castillo-87

1 Third, Ms. Dively removed Austin Energy from her analysis, further skewing 2 the results towards the smaller MOUs. By removing both CPS Energy and Austin 3 Energy, Ms. Dively has removed the two largest MOUs in Texas, leaving a group of 4 utilities that are not representative of Austin Energy and, thus, should not be relied 5 upon to establish a median or an average.

Q. MS. DIVELY REPEATEDLY CLAIMS THAT AUSTIN ENERGY HAS NOT PROVIDED EVIDENCE TO SHOW THAT THE GFT IS REASONABLE. 8 WHAT IS YOUR RESPONSE TO THIS CLAIM?

A. Austin Energy has provided ample evidence that the GFT is reasonable. Although
Ms. Dively characterizes Mr. Nalepa's testimony as merely data, it is that data that
serves as benchmarking for both Mr. Nalepa's analysis and Ms. Dively's own
analysis. Mr. Nalepa's comparison of Austin Energy's GFT to those of other MOUs
is precisely the type of analysis that must be used to determine whether the amount is
reasonable.

The GFT policy is a long-standing policy of the City Council and thoughtful 15 consideration is given before any change in that policy. In the spring of 2010 when 16 Austin Energy indicated the need for a rate increase, the City of Austin commissioned 17 a consulting study of transfers from municipal utilities to general government. The 18 resulting report, dated March 17, 2011, was titled Austin Energy Financial and 19 Performance Review - Analysis of Transfers from Municipal Utilities to General 20 Government and was prepared by Navigant Consulting, Inc. and Fox Smolen & 21 Associates, Inc. The report is included as Exhibit EH-R-1. The report states that the 22 City and Austin Energy have consistently maintained the transfer policy (both in 23 methodology and percentage) and, in fact, has maintained a transfer rate lower than 24

SOAH DOCKET NO. 473-13-0935 PUC DOCKET NO. 40627 REBUTTAL TESTIMONY OF ELAINE HART its maximum policy rate of 12%.⁴ The report further states that the percentage of gross revenue is a common GFT methodology noting that AE's GFT is slightly below the average of 8.2% in 2009.⁵

Key points in the report's summary statement indicate AE's GFT is similar in methodology to utilities surveyed and that the transfer policy is determined during the budget process and has been consistently applied. The City of Austin has maintained its transfer policy, both in methodology and percentage, and has consistently budgeted the transfer below the maximum stated in the Financial Policy No. 13 (12%).

Most important, the report concludes that AE's GFT transfer rate is within a reasonable range when considering the comparable utilities in the survey. The Texas utilities included AE, Georgetown Utility Services, Denton Municipal Electric, College Station Utilities, CPS Energy, and Lubbock Power and Light. The non-Texas utilities were Orlando Utility Commission, City Utilities of Springfield, Gainesville Regional Utilities, and Seattle City Light.

Additional data in the following table was derived from the direct testimony of COA witness William G. Newman at Exhibit WGN-8 page 12 of 21 contained in the Fitch Ratings Report titled U.S. Public Power Peer Study, dated June 2012. This further supports Austin Energy's GFT transfer rate. The table summarizes the transfer payment as a percentage of operating revenue for Electric Reliability Council of Texas ("ERCOT") retail systems owning generation assets in an 'AA+', 'AA' or 'AA-' rated senior debt category. Retail systems with generation ownership are

- ⁴ See Exhibit EH-R-1 at 6.
- ⁵ Id. at 7.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

SOAH DOCKET NO. 473-13-0935 PUC DOCKET NO. 40627 REBUTTAL TESTIMONY OF ELAINE HART

Docket Nos. 42857 and 42867

7

considered a higher risk profile by the rating agencies. All other ERCOT retail

1
2

3

4

5

6

7

10

- systems in this report were smaller systems with no ownership of generation.
 - Table 1 **Transfer Payment** Rated **Retail Systems** as % of Operating **Total Revenue** Senior Region 2011 Revenue (\$000)Debt 13.4 'AA+' 2,068,686 ERCOT San Antonio City Public Service, TX (CPS Energy) 8.3 1,249,139 ERCOT 'AA-' Austin Energy, ΤX 9.1 223,505 Garland Electric ERCOT 'AA-' Fund, TX 9.1 1,249,139 Median 10.3 1,180,443 Average
- In determining reasonableness, an MOU can only be benchmarked against other MOUs. While the data may be limited, what is presented here supports the reasonableness of Austin Energy's GFT rate.
- B. <u>EGRSO</u>

AGREE?

8 Q. SEVERAL PARTIES IN THIS CASE RECOMMEND THAT EGRSO COSTS 9 SHOULD BE REMOVED FROM THE COST OF SERVICE.⁶ DO YOU

A. No. I believe that removal of EGRSO from the cost of service is unreasonable. As I
 explained in my direct testimony, EGRSO benefits Austin Energy ratepayers through
 programs for economic development, urban regeneration, small business
 development, cultural arts, music industry, and international and emerging
 technology. EGRSO benefits ratepayers because AE has a defined service area and

8

SOAH DOCKET NO. 473-13-0935 PUC DOCKET NO. 40627

⁶ See Direct Testimony of June M. Dively at 19-21 (Feb. 7, 2013); Direct Testimony of Marilyn J. Fox at 18-19 (Feb. 7, 2013); and Direct Testimony of Ruth Stark at 4-7 (Feb. 14, 2013).