

# **CITY OF MATTOON**

## **Wastewater Rate Study**

Written and submitted by:  
David Wortman  
Public Works Director

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## **SECTION 1: EXECUTIVE SUMMARY**

Wastewater rates for the City of Mattoon have not been raised since May 2006. Since that time there has been a decrease in volume of water sold which has in turn reduced wastewater revenues as the billing volumes for wastewater are derived from volume of water billed. Wastewater sales revenue declined from 3.4 million in FY06/07 to 3.2 million in FY08/09. Over the same period inflation has gone up 7 percent (Chicago CPI; 198.4 in May 2006 to 212.2 in November 2009). Inflation and the decrease in sales, taken together, are equivalent to a decline of 13 percent in our revenue's purchasing power since May of 2006.

Wastewater revenues are currently only not covering all of the costs to run the system. Since FY06 there has been 1.2 million dollars decrease in our cash balance as we have completed capital project from reserves. Over the last five years we have controlled costs in the fund by downsizing the labor force and by the completing the automation project at the Wastewater Treatment Plant (WWTP). In FY04/05 the total employee costs in the fund equaled 1.2 million dollars by FY09/10 that had reduced to 1.08 million dollars; a 10 percent reduction in employee costs over a five-year period.

This study details the revenues and expenses for the wastewater fund since FY04/05 and projects expenses through FY15/16. Those projected expenses (operating, capital, and debt service) are used to define the revenue requirements needed to place the fund on firm financial footing for the next six years. In the last study of Mattoon wastewater rates in 2002 Clark-Dietz completed a detailed study to assign a breakdown of costs between flow, biological oxygen demand (BOD) and suspended solids (SS). The findings in 2002 Clark-Dietz rate study will be used as the base for this study, the cost breakdowns arrived at in that study are assumed to still be valid.

This process reveals there is a need to raise water rates for next fiscal year, followed by scheduled rate increases each May as shown on the next page. The full rate tables are shown in Appendix C.

**Table 1.1 – Proposed Base Sewer Rate through FY15/16**  
(\$/100 ft<sup>3</sup>)

	<b>Current Rates</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Monthly Billing Charge	1.36	1.34	1.44	1.50	1.56	1.68	1.74
Per 100 cubic feet of flow	3.34	3.28	3.53	3.68	3.83	4.12	4.28
For debt service - inside	1.18	1.56	1.57	1.58	1.59	1.48	1.49
For debt service - outside	2.76	3.65	3.67	3.69	3.71	3.47	3.48

This sewer rate study is being accompanied by a water rate study. Shown below is the effect the proposed changes in the two rates will have on a monthly city utility bill.

**Table 1.2 – Change to Average Household City Utility Bill**

Water Bill for Average house (461 cuft)	15.25	16.61	17.45	18.32	18.87	19.44	20.02
Sewer Bill for Average house (461 cuft)	22.20	23.65	24.94	25.73	26.54	27.50	28.37
Utility Tax for Average house (461 cuft)	0.76	0.83	0.87	0.92	0.94	0.97	1.00
Total Bill for Average house (461 cuft)	38.21	41.09	43.27	44.97	46.36	47.91	49.39
		7.6%	5.3%	3.9%	3.1%	3.3%	3.1%

With an assumed usage of 461 ft<sup>3</sup> per month, which was the average household usage in 2009, the average home in Mattoon will see a monthly increase of \$2.88 for their city utility bill, an increase of 7.6 percent.

## SECTION 2: BACKGROUND

### 2.1 CHANGES IN SEWER DEPARTMENT

The City of Mattoon last completed a Wastewater User Rate Study in February 2002. Clark-Dietz conducted that study. Since that time there have been several significant changes in Mattoon’s Sewer Department.

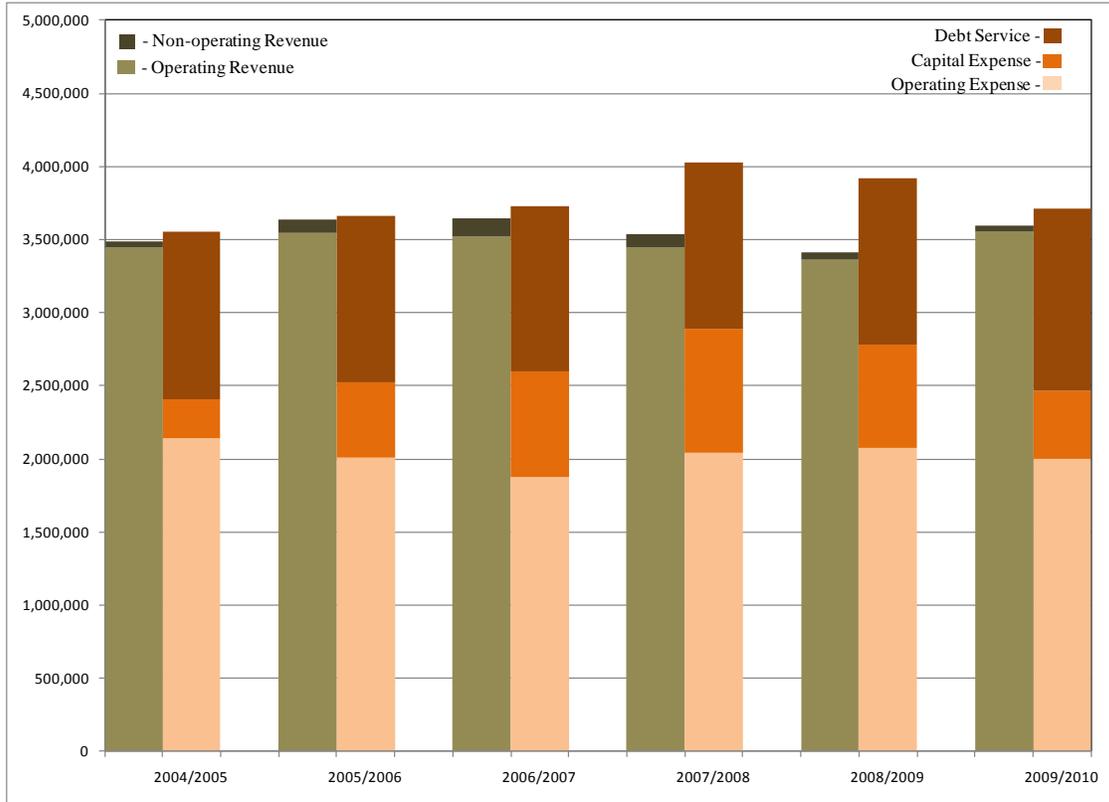
- 1) the 2002 rate study the assumed billed flow would remain at 77 million cubic feet but the actual flow in 2009 was 67 million cubic feet, which translates into thirteen percent less revenue than projected;
- 2) in 2002 the Sewer Department was combined with the Water Department and Street Department to become the Public Works Department, this has reduced the sewer collection labor salaries from \$370,000 in 2003 to \$248,000 today;

- 3) in 2003 the Wastewater Treatment Plant (WWTP) underwent a large upgrade which increased its permitted volume from 4.5 MGD to 5.3 MGD and enabled the plant labor to be reduced and for more efficient operations by reducing the amount of sludge;
- 4) in 2003 the sewer fund began paying the full costs of accounting and billing adding over \$150,000 of expenses each year;
- 5) in 2005 low interest rates allowed for the refinancing sewer debt lowering annual debt service;
- 6) several of our large industrial users have upgraded their pre-treatment systems and now have effluent that does not exceed our biochemical oxygen demand (BOD) or suspended solids (SS) limits, thus BOD and SS payment have gone for over \$200,000 to less than \$40,000;
- 7) in 2007 the WWTP automation project lowered the plant's operating annual expenses by \$114,000 in labor and \$150,000 in electricity;
- 8) in 2009 the sewer fund began paying the retirement health care expenses for retired sewer fund employees at \$110,000 each year;

The City Council used the Clark-Dietz rate study of 2002 as the basis for setting wastewater rates in Ordinance 2002-5110. The Ordinance called for annual rate increases from 2002 through 2006. This study uses the 2002 study as a base and compares the revenues and expenses assumed in that study to the actual revenues and expenses the Sewer Department has experienced. Generally speaking the both the revenues and expenses assumed in the 2002 study were greater than what actually occurred. The revenues did not meet expectations primarily because usage has been lower than assumed; the study predicted 77 million cubic feet billed annually while only 67 million cubic feet are currently billed. The expenses were lower than predicted due to savings in labor costs from the early retirement incentive program and from a reduction in operating expenses at the wastewater treatment plant.

The overall effect has been that over the last four years the sewer fund has operated under deficits. Since 2002 the sewer fund balance has decreased 2.5 million dollars to its current value of 1.78 million.

**Chart 2.1 – Historic Revenues and Expenses FY04 through FY10**

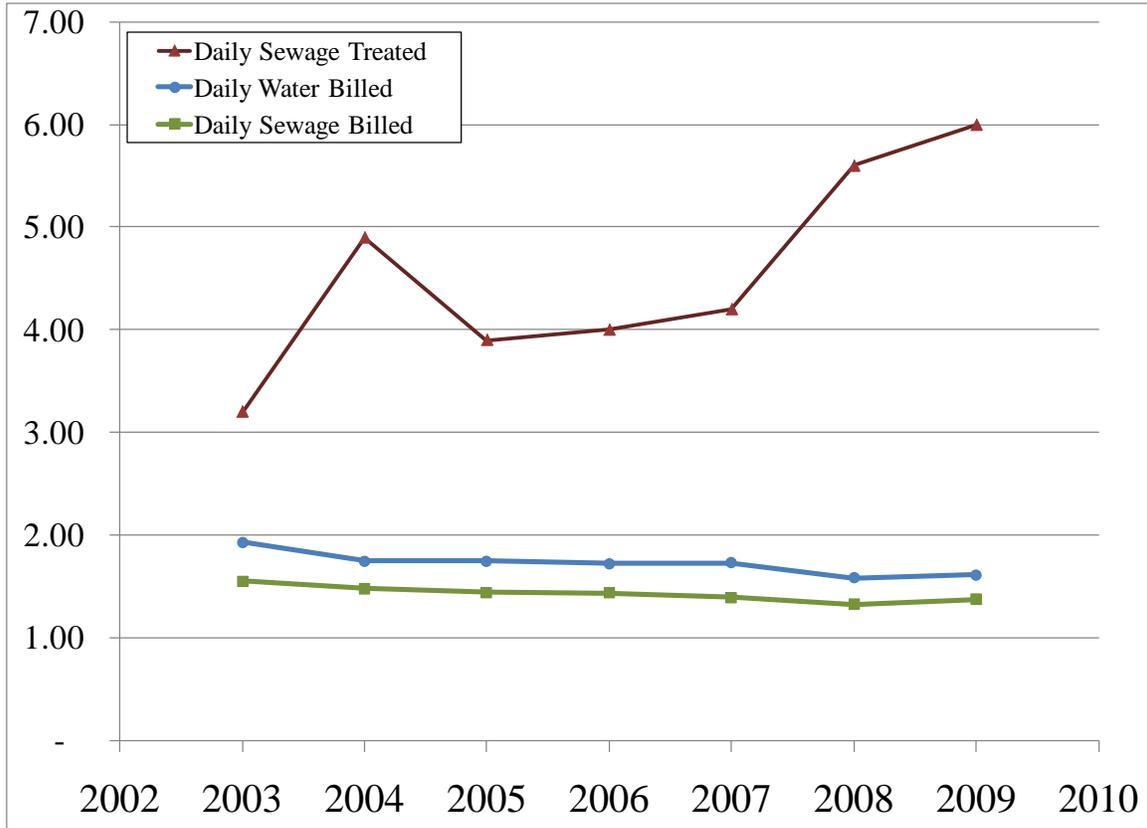


(For data see Appendix A.)

**2.2 SEWER TREATED AND BILLED**

To correctly assign rates the total sewage treated and billed must be accurately known. To calculate the amount treated employees at the waste water treatment plant maintain a daily log recording the flow into the plant each day. The amount treated each day is much higher than the amount billed due to the storm water inflow from the areas of our sewer system that carried combined flow. Chart 2.2 on the next page shows the sewage billed and sewage treated for each of the past seven years. The billed quantity for sewage parallels the amount billed for water at about 85 percent of the volume. The quantity billed for waste water is less than the water billed due to two causes: 1) some properties are connected to our water system but are not connected to our sewer system and 2) several of our largest water users have metered sewer which is lower in volume than their water use due to diverted flow.

**Chart 2.2 – Mattoon Sewer Billed and Treated (Calendar 2003 - 2009)**  
(million gallons per day)



This graph clearly shows that our rates, which are based on potable water usage, also fund a great deal of storm water treatment, which is not related to one's potable water usage. Another point concerning this graph, a portion of the expenses at the waste water treatment plant are related to the volume of water treated at the plant which is largely a function of the annual rainfall received.

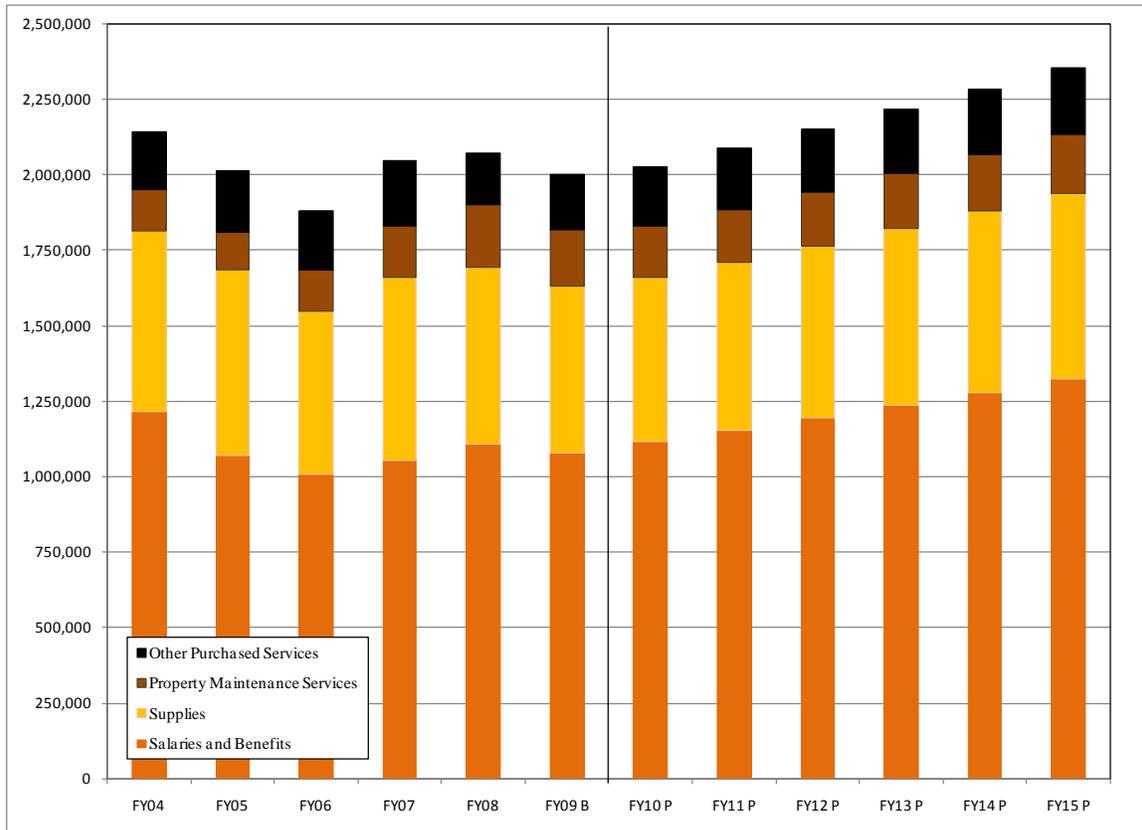
### SECTION 3: REVENUE REQUIREMENTS

In this section expenses are projected for the next five years. The expenses include three components; operating expenses, debt service, and capital expenditures/depreciation. The operating expenses are projected from past years with increases for inflation. The debt service is a known number set by our past loans and bonds. In Section 2 the actual capital projects for past years were shown; in this section the projected expenses are the planned projects from the 5-year Capital Improvement Plan. The projected expenses are added together to define the future revenue requirements for the sewer fund.

#### 3.1 HISTORIC AND PROJECTED O&M EXPENSES

The operating expenses of the past six years have decreased from 2.14 million dollars in 2004 to less than 2.0 million for this fiscal year. The most significant trend in the sewer operating expenses over the last five years has been the decrease in Salaries and Benefits.

**Chart 3.1 – Annual Operating Expenses (2004 through 2015)**



(Data for this graph is contained in Appendix D)

The Salaries and Benefits have gone from 1.2 million in 2004 to 1.08 million this year due to steady staff reductions. That process has now fully played itself out and no further reductions are expected. The labor cost projections are based on the 2009 values increasing at an annual rate of 3.5 percent. The non-labor projections are based on the average past values increasing at an annual inflation rate 2.5 percent. The projected operating expenses are shown in Table 3.1.

**Table 3.1 – Projected Operating Expenses (FY10 through FY15)**

Category	FY10 P	FY11 P	FY12 P	FY13 P	FY14 P	FY15 P
Salaries and Benefits	1,115,074	1,154,101	1,194,495	1,236,302	1,279,573	1,324,358
Supplies	543,298	556,880	570,802	585,072	599,699	614,692
Property Maintenance Services	170,392	174,652	179,018	183,494	188,081	192,783
Other Purchased Services	196,709	201,627	206,668	211,835	217,130	222,559
<b>TOTAL OPERATING EXPENSES</b>	<b>2,025,473</b>	<b>2,087,261</b>	<b>2,150,983</b>	<b>2,216,703</b>	<b>2,284,483</b>	<b>2,354,391</b>

**3.2 DEBT SERVICE**

The debt service payments are fixed values set by previous council action. Chart 3.2 gives past and future debt payments.

**Table 3.2 – Debt Service Payments Schedule**

	Bond Debt			Loan Debt	Total Debt Service
	Sewer Series 2005(A) G.O. Refunding Bonds	ERI Series 2003A G.O. Bonds (Sewer Portion)	Bond Total	IEPA Loan Total	
<b>2005/2006</b>	411,281	90,524	501,805	638,700	<b>1,140,505</b>
<b>2006/2007</b>	404,656	90,124	494,780	638,700	<b>1,133,480</b>
<b>2007/2008</b>	407,369	89,624	496,993	638,700	<b>1,135,693</b>
<b>2008/2009</b>	409,119	89,025	498,144	638,700	<b>1,136,843</b>
<b>2009/2010</b>	405,141	88,326	493,467	638,700	<b>1,132,166</b>
<b>2010/2011</b>	410,716	89,819	500,535	638,700	<b>1,139,235</b>
<b>2011/2012</b>	410,041	91,113	501,155	638,700	<b>1,139,854</b>
<b>2012/2013</b>	413,623	89,916	503,538	638,700	<b>1,142,238</b>
<b>2013/2014</b>	416,248	90,911	507,158	638,700	<b>1,145,858</b>
<b>2014/2015</b>	419,000		419,000	638,700	<b>1,057,700</b>
<b>2015/2016</b>	420,860		420,860	638,700	<b>1,059,560</b>
<b>2016/2017</b>	421,610		421,610	638,700	<b>1,060,310</b>
<b>2017/2018</b>	426,400		426,400	638,700	<b>1,065,100</b>
<b>2018/2019</b>	426,400		426,400	621,078	<b>1,047,478</b>
<b>2019/2023</b>				603,456	<b>603,456</b>

**3.3 CAPITAL EXPENDITURES/DEPRECIATION**

The expenditures for capital projects vary greatly from year to year as shown in Chart 3.3.

**Table 3.3 – Historic Capital Expenditures**

<b>Year</b>	<b>Capital Expenses</b>
FY04	264,420
FY05	507,931
FY06	715,636
FY07	846,517
FY08	710,980
FY09	465,722
<b>5-year Average</b>	<b>585,201</b>

To estimate future capital expenditures the sewer treatment plant superintendent, public works superintendent, and the public works direct have prepared a multi-year capital improvement plan, shown in Table 3.4.

**Table 3.4 – Sewer Capital Improvement Plan**

<b>Project</b>	<b>10/11</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>
Lake Land Lift Station	200,000					
Clarifier Hardware and Drives	40,000	40,000	40,000	40,000	40,000	40,000
Radio Read Water Meters	75,000	75,000	75,000			
CSO LTCP	300,000	310,000	310,000	310,000	310,000	310,000
New Compactor	110,000					
Basin Aeration Replacement	150,000					
Filter Replacement		700,000	800,000			
Willowshire Lift Station				225,000		
N. 28th Street Lift Station					250,000	
Digester/Gas Collection Roof						250,000
<b>Annual Total</b>	<b>875,000</b>	<b>1,125,000</b>	<b>1,225,000</b>	<b>575,000</b>	<b>600,000</b>	<b>600,000</b>

**3.4 TOTAL REVENUE REQUIREMENTS**

The total revenue requirement for the next six years is the sum or the operating expenses, debt payments, and capital projects. The values are shown in Table 3.5.

**Table 3.5 – Projected Revenue Requirements (FY10 through FY15)**

	<b>Operating Expenses</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Total Expenses</b>
FY10 P	2,025,473	875,000	1,253,085	4,153,558
FY11 P	2,087,261	1,125,000	1,257,689	4,469,950
FY12 P	2,150,983	1,225,000	1,264,197	4,640,180
FY13 P	2,216,703	575,000	1,272,085	4,063,788
FY14 P	2,284,483	600,000	1,188,345	4,072,828
FY15 P	2,354,391	600,000	1,194,778	4,149,169

**SECTION 4: RATE CALCULATION**

The last step in this study is to determine the necessary sewer rates which must be charged for future revenues to equal the future expenses. To do this the projected total expenses are used to define the total required revenues. Historically for the sewer rates the rates have been broken into two categories, Operating and Capital portion of the rate and the Debt Repayment portion of the rate. The Operating and Capital portion of the rate is equal for all customers of the system. The Debt Repayment portion of the rate is higher for customers outside the city. This is reasonable due to the City’s General Fund revenue securing the debt of the sewer fund thus lower the interest rate on the bonding and assuming additional risk for the citizen’s of Mattoon. This rate difference will be continued in this rate study.

Given those assumptions the sewer rate base water rate for the next six years are suggested to be as shown in Table 4.1, beginning with a proposed increase of 7.2 percent for customers inside the city beginning on May 1, 2010. The full calculation of the rates is shown in Appendix C.

**Table 4.1 – Proposed Sewer Rate through FY2015**

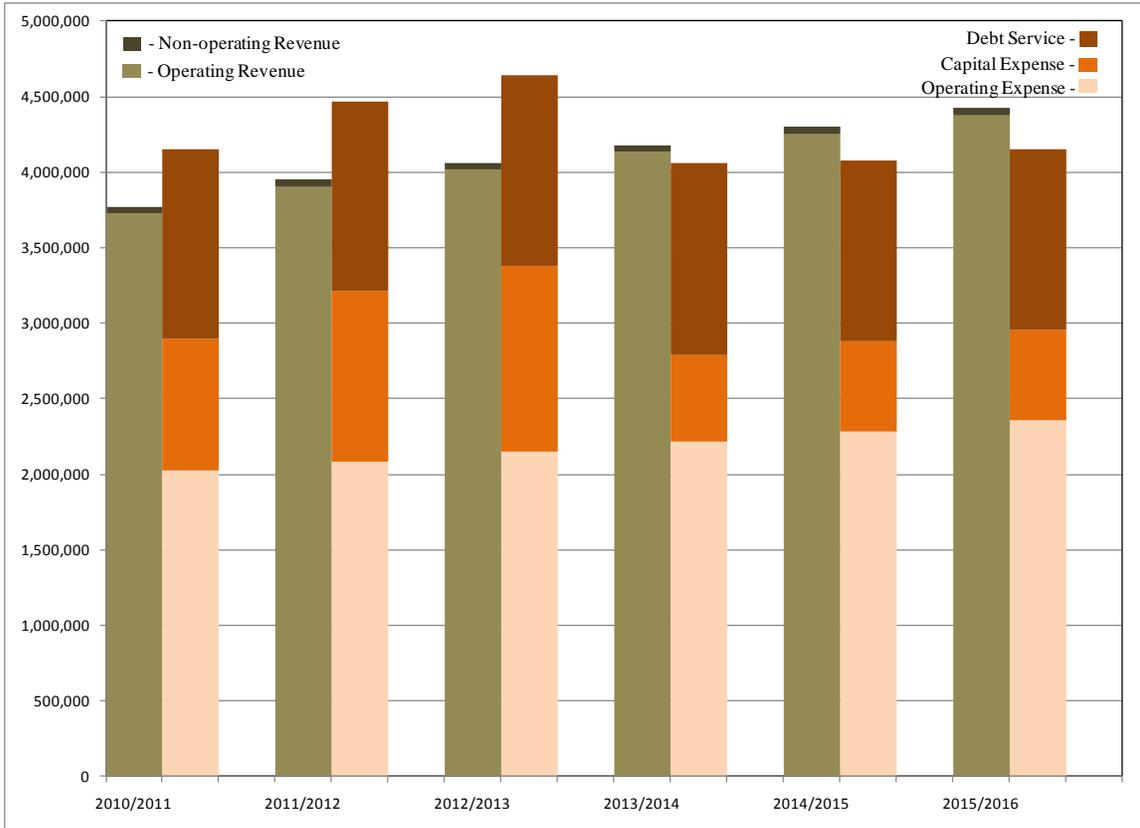
	<b>Current Rates</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Monthly Billing Charge	1.36	1.34	1.44	1.50	1.56	1.68	1.74
Per 100 cubic feet of flow	3.34	3.28	3.53	3.68	3.83	4.12	4.28
For debt service - inside	1.18	1.56	1.57	1.58	1.59	1.48	1.49
For debt service - outside	2.76	3.65	3.67	3.69	3.71	3.47	3.48
<b>Inside Base Rate Change</b>		<b>7.2%</b>	<b>5.2%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.4%</b>	<b>3.1%</b>
<b>Outside Base Rate Change</b>		<b>13.8%</b>	<b>3.7%</b>	<b>2.3%</b>	<b>2.4%</b>	<b>0.6%</b>	<b>2.4%</b>

Implementing these proposed rate increases will not immediately balance the sewer fund budget. Over the next three years the fund will reach the point when all expenses are funded, as shown in Table 4.2 and Chart 4.1 on the next page. In FY13 the water fund will begin to see annual surpluses.

**Table 4.2 – Sewer Fund Projected Revenues and Projected Expenses Under the Proposed Rate Schedule**

	<b>Projected Revenues</b>	<b>Projected Expenses</b>	<b>Annual Net</b>
FY10 P	3,769,639	4,153,558	(383,919)
FY11 P	3,948,971	4,469,950	(520,979)
FY12 P	4,061,950	4,640,180	(578,230)
FY13 P	4,178,319	4,063,788	114,531
FY14 P	4,298,178	4,072,828	225,350
FY15 P	4,421,634	4,149,169	272,465

**Chart 4.1 – Water Fund Required Revenues and Total Projected Expenses under the Proposed Rate Schedule**



**APPENDIX A – STATEMENT OF REVENUES AND EXPENSES (FY04 through FY15)****Sewer Fund Revenues and Expenses – Historic – FY04 through FY09**

	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
	Actual	Actual	Actual	Actual	Actual	Budget
Sewer User Charges	3,272,779	3,402,327	3,381,505	3,310,850	3,237,349	3,400,000
Sewer Charge Penalties	81,443	11,840	53,561	48,296	51,646	53,000
BOD Surcharges	21,301	22,844	37,026	33,293	26,462	36,000
Suspended Solids Surcharges	36,598	74,581	12,392	10,129	5,543	12,500
Permits & Tapping Fees	1,226	2,835	2,383	3,745	2,120	4,500
Landfill Leachate Treatment Fees	19,952	20,418	22,852	19,720	20,648	20,000
Misc. & Sundry Sewer Charges	11,155	10,088	11,888	21,422	21,423	25,000
<b>Operating Revenues</b>	<b>3,444,454</b>	<b>3,544,932</b>	<b>3,521,607</b>	<b>3,447,455</b>	<b>3,365,191</b>	<b>3,551,000</b>
Interest Earnings	39,683	87,508	122,948	92,762	50,812	45,000
Sale of Capital Assets	0	0	0	0	0	0
State Capital Grants	0	0	0	0	0	0
Contributed Capital	0	0	0	0	0	0
<b>Non-operating Revenues</b>	<b>39,683</b>	<b>87,508</b>	<b>122,948</b>	<b>92,762</b>	<b>50,812</b>	<b>45,000</b>
<b>TOTAL REVENUES</b>	<b>3,484,138</b>	<b>3,632,440</b>	<b>3,644,555</b>	<b>3,540,217</b>	<b>3,416,003</b>	<b>3,596,000</b>
Total Operating Expenses	2,141,799	2,012,027	1,879,802	2,045,764	2,071,526	1,999,820
Total Capital Expenses	264,420	507,931	715,636	846,517	710,980	465,722
Total Debt Service	1,146,147	1,140,667	1,134,059	1,136,045	1,137,192	1,243,666
<b>TOTAL EXPENSES</b>	<b>3,552,366</b>	<b>3,660,625</b>	<b>3,729,497</b>	<b>4,028,325</b>	<b>3,919,698</b>	<b>3,709,208</b>
Annual Defecit	-68,228	-28,185	-84,942	-488,108	-503,695	-113,208

**APPENDIX A – STATEMENT OF REVENUES AND EXPENSES (FY04 through FY15)****Sewer Fund Revenues and Expenses – Projected – FY10 through FY15**

	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
	Projected	Projected	Projected	Projected	Projected	Projected
Sewer User Charges	3,586,639	3,765,971	3,878,950	3,995,319	4,115,178	4,238,634
Sewer Charge Penalties	52,000	52,000	52,000	52,000	52,000	52,000
BOD Surcharges	33,000	33,000	33,000	33,000	33,000	33,000
Suspended Solids Surcharges	10,000	10,000	10,000	10,000	10,000	10,000
Permits & Tapping Fees	3,000	3,000	3,000	3,000	3,000	3,000
Landfill Leachate Treatment Fees	20,000	20,000	20,000	20,000	20,000	20,000
Misc. & Sundry Sewer Charges	20,000	20,000	20,000	20,000	20,000	20,000
<b>Operating Revenues</b>	<b>3,724,639</b>	<b>3,903,971</b>	<b>4,016,950</b>	<b>4,133,319</b>	<b>4,253,178</b>	<b>4,376,634</b>
Interest Earnings	45,000	45,000	45,000	45,000	45,000	45,000
Sale of Capital Assets	0	0	0	0	0	0
State Capital Grants	0	0	0	0	0	0
Contributed Capital	0	0	0	0	0	0
<b>Non-operating Revenues</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>TOTAL REVENUES</b>	<b>3,769,639</b>	<b>3,948,971</b>	<b>4,061,950</b>	<b>4,178,319</b>	<b>4,298,178</b>	<b>4,421,634</b>
Total Operating Expenses	2,025,473	2,087,261	2,150,983	2,216,703	2,284,483	2,354,391
Total Capital Expenses	875,000	1,125,000	1,225,000	575,000	600,000	600,000
Total Debt Service	1,253,085	1,257,689	1,264,197	1,272,085	1,188,345	1,194,778
<b>TOTAL EXPENSES</b>	<b>4,153,558</b>	<b>4,469,950</b>	<b>4,640,180</b>	<b>4,063,788</b>	<b>4,072,828</b>	<b>4,149,169</b>
Annual Defecit	-383,919	-520,979	-578,230	114,531	225,350	272,465

**APPENDIX B – SEWER BILLED QUANTITIES**

**Table B.1 - Sewer Volume Billed by Group (2009)**  
(cubic feet per year)

	<b>Inside</b>	<b>Outside</b>	<b>TOTAL</b>
<b>Residential</b>	34,817,709	903,640	35,721,349
			53%
<b>Commercial</b>	22,690,720	8,735,459	31,426,179
			47%
<b>TOTAL</b>	57,508,429	9,639,098	67,147,528
	86%	14%	

**Table B.2 - Sewer Billed by Group (2009)**  
(\$ per year)

	<b>Inside</b>	<b>Outside</b>	<b>TOTAL</b>
<b>Residential</b>	1,677,855	57,438	1,735,293
			52%
<b>Commercial</b>	1,040,712	533,271	1,573,984
			48%
<b>TOTAL</b>	2,718,567	590,710	3,309,277
	82%	18%	

**Table B.3 - Sewer Customers by Group (2009)**

	<b>Inside</b>	<b>Outside</b>	<b>TOTAL</b>
<b>Residential</b>	6,379	142	6,521
			87%
<b>Commercial</b>	925	25	950
			13%
<b>TOTAL</b>	7,304	167	7,471
	98%	2%	

**APPENDIX D – CURRENT AND PROPOSED SEWER RATES**

<b>SEWER RATES</b>							
	<b>Current Rates</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Monthly Billing Charge	1.36	1.34	1.44	1.50	1.56	1.68	1.74
Base Flow Charge (per 100 cuft)	3.34	3.28	3.53	3.68	3.83	4.12	4.28
BOD (per pound)	0.45	0.44	0.48	0.50	0.52	0.56	0.58
Suspended Solids (per pound)	0.69	0.68	0.73	0.76	0.79	0.85	0.89
Debt service - inside (per 100 cuft)	1.18	1.56	1.57	1.58	1.59	1.48	1.49
Debt service - outside (per 100 cuft)	2.76	3.65	3.67	3.69	3.71	3.47	3.48

**APPENDIX E – SEWER FUND CATEGORIZED OPERATING EXPENSES – FY 04 THROUGH FY15**

<b>Category</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>
Salaries and Benefits	1,213,936	1,070,707	1,008,728	1,053,075	1,108,757	1,077,366
Supplies	166,015	248,939	203,919	218,475	247,259	268,250
Chemicals	31,538	30,014	29,268	8,779	10,492	10,000
Electricity	400,343	334,090	304,973	379,739	328,491	275,000
Property Maintenance Services	58,913.72	85,146.87	100,495.70	127,785.00	159,265.00	152,500.00
Other Purchased Services	263,934	239,993	217,339	248,969	202,032	206,704
Retiree Health Insurance	0	0	0	0	0	110,000
<b>TOTAL OPERATING EXPENSES</b>	<b>2,134,678</b>	<b>2,008,890</b>	<b>1,864,723</b>	<b>2,036,822</b>	<b>2,056,296</b>	<b>2,099,820</b>

<b>Category</b>	<b>FY10 P</b>	<b>FY11 P</b>	<b>FY12 P</b>	<b>FY13 P</b>	<b>FY14 P</b>	<b>FY15 P</b>
Salaries and Benefits	1,115,074	1,154,101	1,194,495	1,236,302	1,279,573	1,324,358
Supplies	243,270	249,351	255,585	261,975	268,524	275,237
Chemicals	18,153	18,607	19,072	19,549	20,038	20,539
Electricity	281,875	288,922	296,145	303,549	311,137	318,916
Property Maintenance Services	128,164.48	131,368.59	134,652.80	138,019.12	141,469.60	145,006.34
Other Purchased Services	228,197	233,902	239,750	245,744	251,887	258,184
Retiree Health Insurance	113,850	117,835	121,959	126,228	130,645	135,218
<b>TOTAL OPERATING EXPENSES</b>	<b>2,128,584</b>	<b>2,194,087</b>	<b>2,261,659</b>	<b>2,331,365</b>	<b>2,403,274</b>	<b>2,477,458</b>