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May 22, 2018

Greg Stanton, Director REHS
County of El Dorado
Community Development Agency
Environmental Management Division
2850 Fairlane Court
Placerville, CA 95667

Subject: Base Year 2018 Rate Analysis of Tahoe Truckee Sierra Disposal

Crowe Horwath (Crowe) has completed its analysis of Tahoe Truckee Sierra Disposal's (TTSD) Base Year 2018 Rate Application (Application). El Dorado County (County) contracted with Crowe to conduct an analysis of the Application, and to provide potential refuse collection rate changes for the County to consider effective July 1, 2018. This letter report documents results of our analysis, and is organized as follows:

1. Purpose of Analysis
2. Summary of Analysis
3. Background of Analysis
4. Scope of Analysis
5. Rate Setting Adjustments
6. Results of Analysis.

1. Purpose of Analysis

The purpose of the 2018 Base Year Rate Analysis of TTSD (Analysis) is to assist the County with their establishing solid waste collection rates charged by TTSD. The analysis was conducted in accordance with the County's *Solid Waste Rate Setting Policies and Procedures Manual for Unincorporated Areas* (Manual). This Manual was developed and incorporated into the County's franchise agreement with TTSD in October 2015.

The information in this Analysis is based on estimates, assumptions and other data developed by Crowe from information provided by TTSD, knowledge of and participation in other studies, data supplied by the County, and other sources deemed to be reliable.

In the course of preparing this Analysis, we have not conducted an audit, review, or compilation of any financial or supplemental data used in the accompanying Analysis. We have made certain projections of revenues and expenses which may vary from actual results because events and circumstances frequently do not occur as expected and such variances may be material. We have no responsibility to update this Analysis for events or circumstances occurring after the date above.

Our procedures and work product are intended for the benefit and use of the County. This engagement was not planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of

possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

2. Summary

The analysis of the 2018 rate application and supporting documentation indicates a rate increase of 1.92 percent for the TTSD, effective July 1, 2018 for the unincorporated portion of West Lake Tahoe Basin (including Meeks Bay and Tahoma). Current and proposed residential rates are shown in **Table 1** below:

Table 1
Tahoe Truckee Sierra Disposal
Residential Rates with 1.92 Percent Rate Increase
(Base Year 2018)

Service Level	Current Rate (Per Customer, Per Month)	Proposed Rate (Per Customer, Per Month)	Proposed Rate Increase (Per Customer, Per Month)
Unincorporated West Lake Tahoe Basin			
One 32-Gallon Can	\$26.59	\$27.10	\$0.51
Two 32-Gallon Can	\$35.09	\$35.76	\$0.67
Senior Rate – One 32-Gallon Can	\$21.69	\$22.11	\$0.42
Extra 32-Gallon Can (per can)	\$4.58	\$4.67	\$0.09

3. Background of Analysis

The County is responsible for overseeing solid waste, and coordinating solid waste program planning and reporting. In 2015, the County prepared the Manual, which guides rate setting for the unincorporated areas of the County served by TTSD (including Meeks Bay and Tahoma). The County completed its first formal base year rate review of TTSD in 2015. The County completed interim year reviews in 2016 and 2017.

The County followed the Base Year Rate Setting Process in Section 2 of the Manual for rate year 2018. The Manual allows TTSD to submit a base year rate application for the rate year 2018. Our analysis was conducted in accordance with Steps 2, 3, and 4 in Section 2 of the Manual.¹ Recently approved rate changes are as follows²:

- 2012 – 5.00 percent rate increase
- 2013 – 1.00 percent rate increase
- 2014 – No rate adjustment
- 2015 – 1.52 percent rate increase – base year
- 2016 – 1.75 percent rate increase – interim year
- 2017 – 1.51 percent rate increase – interim year

The average compounded rate of change in TTSD rates since 2012 was 1.79 percent.

¹ The County allows for the franchise hauler to submit an interim year rate application in each of the “interim” two (2) years between “base” years, should the franchised hauler want to request an increase in rates.

² Formal rate setting was incorporated into the County’s franchise agreement with TTSD in 2015. Rate changes prior to 2015 were included in this report for historical purposes.

In **Table 2**, we summarize residential rates since 2015.

Table 2
Tahoe Truckee Sierra Disposal
Selected Residential Rates
(2015 to 2017)

Service Level	2015	2016	2017
Unincorporated West Lake Tahoe Basin			
One 32-Gallon Can	\$25.74	\$26.19	\$26.59
Two 32-Gallon Can	\$33.98	\$34.57	\$35.09
Senior Rate – One 32-Gallon Can	\$21.00	\$21.37	\$21.69
Extra 32-Gallon Can (per can)	\$4.43	\$4.51	\$4.58

On March 12, 2018, TTSD submitted its base year rate application to the County for rate year 2018 (hereafter referred to as the Application). We enclose a copy of this Application as **Attachment A**. The County requires the franchise hauler to submit a base year rate application once every three (3) years. In accordance with the Manual, rate year 2018 is a base year.

TTSD's Application to the County projected a rate increase was needed to cover a combined \$9,457.89 estimated net shortfall, including franchise fees, for fiscal year 2018. TTSD requested an increase of 1.92 percent (\$9,457.89 projected total revenue shortfall) for unincorporated West Lake Tahoe Basin Areas of the County.

We relied on TTSD's audited financial statements, internally prepared financial information, and operational data for our analysis. TTSD provided audited financial statements for rate year 2016 and 2015, prepared by VT Accounting Associates, LLP. TTSD also provided internally prepared financial information and operational data for rate years 2017 (estimated) and 2018 (projected), and additional information and data requested by Crowe.

4. Scope of Analysis

Our scope of services included the following tasks:

1. Verify the completeness of TTSD's Base Year 2018 Application
2. Analyze the Base Year 2018 Application and prepare responses
3. Identify rate adjustments, by line item, and rate adjustment tables
4. Analyze proposed adjustments with County and TTSD representatives, and clarify outstanding issues
5. Determine the revenue requirement and associated rate adjustments
6. Prepare a draft report
7. Prepare a final report
8. Participate in County meeting.

For this analysis, we performed the following tasks:

- Assessed if the Application was mathematically accurately and logically consistent
- Verified that the Application complied with the terms and conditions of the Manual
- Reconciled the Application to TTSD's Rate Year 2016 audited financial statements
- Analyzed TTSD financial information, operational data, and projections for reasonableness

- Assessed supporting data, worksheets, and documentation
- Analyzed historical actual, estimated, and projected revenues and expenses
- Analyzed cost allocation methods for reasonableness
- Obtained and analyzed support for the assumptions used to project rate years 2017 and 2018 revenues and expenses
- Confirmed the use of the allowed operating ratio
- Confirmed the franchise fee calculation
- Confirmed the accuracy of TTSD's calculated revenue requirement and associated rate adjustment
- Performed operations site visit
- Prepare draft and final reports
- Participate in County preparation and meeting(s).

The County entered into a contract with Crowe to provide these services. We submitted a detailed data request to TTSD on April 13, 2018. We also performed an on-site visit of TTSD on May 1, 2018.

5. Rate Setting Adjustments

In this section, we review each category of revenue and cost and identify adjustments to the TTSD rate application for 2018. Total adjustments result in a projected 2018 revenue shortfall of \$9,457.89.

Attachment B includes the rate model with Crowe's rate adjustments summarized.

Adjustments are organized to generally match the organization provided in TTSD's rate application. The TTSD rate application is organized consistent with the guidance provided in the Base Year Rate Setting Process for allowable revenue and expense categories contained in the Manual, using the template located in Appendix F (Exhibit F-1) of the Manual. The remainder of this subsection is organized as follows:

- **Revenues**
 - Residential Collection Revenues
 - Commercial Collection Revenues
- **Operating Expenses**
 - Direct Labor
 - Truck, Equipment and Facility Costs
 - Landfill Disposal Costs (Profit Allowed)
 - Officer Salaries
 - General and Administrative Costs
 - Program Costs
- **Operating Profit**
- **Pass-Through Costs**
 - Landfill Disposal Costs
 - Franchise Fees

Revenues**Residential Collection Revenues**

TTSD estimated residential collection revenues to increase by \$3,433.43, or 1.02 percent, between 2016 and 2017. TTSD applied approximately the same percent (1.02 percent) increase to 2018 residential revenues.

TTSD projected residential uncollectible revenues of \$1,714.12 for Base Year 2018. This projected uncollectible residential revenue amount represents 0.50 percent of projected Base Year 2018 residential revenues and is reasonable.

Impact(s):

- No change to Residential Collection Revenues in 2018.

Commercial Collection Revenues

TTSD estimated commercial collection revenues to increase by \$2,122.83 or 1.42 percent, between 2016 and 2017. TTSD applied approximately the same percent (1.42 percent) increase to 2018 commercial revenues.

TTSD projected commercial uncollectible revenues of \$760.86 for Base Year 2018. This projected uncollectible commercial revenue amount represents 0.05 percent of projected Base Year 2018 commercial revenues and is reasonable.

Impact(s):

- No change to Commercial Collection Revenues in 2018.

Operating Expenses**Direct Labor**

TTSD estimated wages and payroll to increase by approximately \$2,560.72 or 1.95 percent, from 2016 to 2017. TTSD projected total direct labor expenses of \$136,490 representing a 1.95 percent increase from 2017 to 2018. This projected direct labor increase reflects various wage and benefit increases and decreases, including:

- Cost of living adjustment (COLA) of approximately 2 percent applied to wages and salaries, payroll taxes, and employee benefits

Impact(s):

- No adjustment.

Truck, Equipment and Facility Costs

TTSD estimated truck, equipment, and facility costs to increase by approximately \$2,560.72, or 1.95 percent, between 2016 and 2017. TTSD projected truck, equipment, and facility costs to increase by \$2,610.65 or 1.95 percent, between 2017 and 2018. This projected 2018 increase accounts for the following:

- TTSD estimated annual depreciation amounts to remain relatively flat over the 2016 to 2018 period, at \$26,620.46 for bins.

Impact(s):

- No adjustment.

Landfill Disposal Costs

TTSD estimated landfill disposal costs to increase by approximately \$4,248.98, or 5.44 percent, between 2016 and 2017. TTSD projected landfill disposal costs of \$136,490 for 2018, representing a 3.83 percent increase from 2017. TTSD incurs landfill disposal costs to tip refuse at the Eastern Regional Landfill (ERL) in Placer County. Per the Manual, TTSD is allowed a profit on this expense up to an amount equal to ERL's processing fee portion of the total ERL tipping fee. The increase of 5.44 percent from 2016 to 2017 and 3.83 percent from 2017 to 2018 reflects the approved increases to the processing fee portion of the ERL tipping fee.

TTSD provided a breakdown of MSW tonnage accepted at the Eastern Regional Landfill. Total tonnage in 2016 for El Dorado County was 1501.37 tons. In projecting tonnage for 2017 and 2018, TTSD used the same volume assumption. TTSD provided quarterly tonnage reports. In addition, TTSD provided its agreement with Placer County supporting the gate fee profit/pass through portions of the ERL gate fee.

Impact(s):

- No adjustment.

Officer Salaries

TTSD estimated office salaries to increase by \$457.39, or 1.95 percent, between 2016 and 2017. TTSD projected office salary expenses to increase by \$24,380 for 2018, representing a 1.95 percent increase for 2018. This projected increase accounts for projected wage and benefit changes as follows:

- COLA of approximately 2 percent for wages and salaries, payroll taxes, and employee benefits

Impact(s):

- No adjustment.

General and Administrative Costs

TTSD estimated general and administrative costs to increase by approximately \$327.34 or 1.95 percent, from 2016 to 2017. TTSD projected general and administrative costs to increase by \$333.73 or a 1.95 percent increase from 2017 to 2018.

Impact(s):

- No adjustment.

Program Costs

TTSD estimated program costs to increase by approximately \$14.30 or 1.95 percent, from 2016 to 2017. TTSD projected program costs to increase by \$14.57 or a 1.95 percent increase from 2017 to 2018.

Impact(s):

- No adjustment.

Operating Profit

In accordance with the Manual, a profit is allowed based on a sliding scale, which varies with TTSD's recovery percentage. In the Application, TTSD used a 91 percent operating ratio. TTSD provided us with Waste Facility Diversion Summary Reports. Based on these diversion reports, TTSD's recovery rate was 35 percent for 2016 and 2017. Given this recovery rate, TTSD appropriately applied a 91 percent operating ratio based on the sliding scale reflected in Appendix F (Exhibit F-1) of the Manual.

Impact(s):

- No adjustment.

Pass-Through Costs**Disposal Costs (Pass Through)**

TTSD calculated disposal costs (pass through) by taking the difference between the ERL gate fee and eligible profit portion, per its agreement with Placer County.

Impact(s):

- No adjustment.

Franchise Fees

TTSD calculated projected franchise fees, based on 2017 projected collection revenues multiplied by the County's franchise fee rate of five percent (as indicated in the Manual).

Impact(s):

- No adjustment.

6. Results of Analysis

Crowe's Analysis of the Application, and as shown in **Table 3**, results in an 1.92 percent combined rate increase for the Unincorporated West Lake Tahoe Basin areas served by TTSD, assuming an implementation date of July 1, 2018. These rate increases will cover TTSD's projected 2018 revenue shortfall of \$9,457.89.

* * * * *

County Staff
May 22, 2018

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We appreciate the contribution of County management and your input and direction on this project. We also thank TTSD management for its timely responses to our data requests. If you have any questions regarding this report, please call Erik Nylund at (415) 230-4963, or email erik.nylund@crowhorwath.com.

Very truly yours,
Crowe Horwath LLP

Table 7
Proposed Residential Rate Structure with 1.92% increase
Base Year 2018 (Effective July 1, 2018)

Service	Current Rate (Per Customer, Per Month)	Recommended Rate (Per Customer, Per Month, with Recommended Increase)	Rate Increase (Per Customer, Per Month)
Residential Collection Rates			
One 32-Gallon Can	\$ 26.59	\$ 27.10	\$ 0.51
Two 32-Gallon Cans	\$ 35.09	\$ 35.76	\$ 0.67
Senior Rate - One 32-Gallon Can	\$ 21.69	\$ 22.11	\$ 0.42
Extra 32-Gallon Can (per can)	\$ 4.58	\$ 4.67	\$ 0.09
Commercial Collection Rates			
Commercial Can (32-Gallon) Service (per can, minimum 1 can per week, 1x per week service only)	\$ 6.12	\$ 6.24	\$ 0.12
MSW Dumpster Service			
3-Yard, every other week	\$ 230.12	\$ 234.54	\$ 4.42
3-Yard, 1x per week	\$ 333.65	\$ 340.06	\$ 6.41
3-Yard, 2x per week	\$ 595.99	\$ 607.43	\$ 11.44
3-Yard, 3x per week	\$ 858.42	\$ 874.90	\$ 16.48
4-Yard, 1x per week	\$ 417.08	\$ 425.09	\$ 8.01
4-Yard, 2x per week	\$ 730.91	\$ 744.95	\$ 14.04
4-Yard, 3x per week	\$ 1,120.79	\$ 1,142.31	\$ 21.52
6-Yard, 1x per week	\$ 585.90	\$ 597.15	\$ 11.25
6-Yard, 2x per week	\$ 1,110.68	\$ 1,132.01	\$ 21.33
6-Yard, 3x per week	\$ 1,635.65	\$ 1,667.06	\$ 31.41
Cardboard-only Dumpster Service			
3-Yard Cardboard, 1x per week	\$ 179.88	\$ 183.33	\$ 3.45
3-Yard Cardboard, 2x per week	\$ 290.11	\$ 295.68	\$ 5.57
4-Yard Cardboard, 1x per week	\$ 212.68	\$ 216.76	\$ 4.08
4-Yard Cardboard, 2x per week	\$ 324.63	\$ 330.86	\$ 6.23
6-Yard Cardboard, 1x per week	\$ 280.26	\$ 285.64	\$ 5.38
6-Yard Cardboard, 2x per week	\$ 500.88	\$ 510.50	\$ 9.62
Extra Service requested above subscription level:			
3-Yard	\$ 111.43	\$ 113.57	\$ 2.14
4-Yard	\$ 144.39	\$ 147.16	\$ 2.77
6-Yard	\$ 174.50	\$ 177.85	\$ 3.35
3-Yard Cardboard	\$ 65.90	\$ 67.17	\$ 1.27
4-Yard Cardboard	\$ 80.16	\$ 81.70	\$ 1.54
6-Yard Cardboard	\$ 81.84	\$ 83.41	\$ 1.57
Extra Yardage left out on-route (per yard)	\$ 21.37	\$ 21.78	\$ 0.41

Attachment A: 2018 Base Year Rate Application

Base Year Rate Application

Summary

Rate Change

1. Percent Rate Change Requested 1.92%

Garbage Collection Rate Schedule

Rate Schedule (per customer, per month except as indicated otherwise)	FY 17-18 Current Rate	Rate Adjustment	FY 18-19 New Rate
2. Residential Collection Rates			
One 32-Gallon Can	\$ 26.59	\$ 0.51	\$ 27.10
Two 32-Gallon Cans	\$ 35.09	\$ 0.67	\$ 35.76
Senior Rate - One 32-Gallon Can	\$ 21.69	\$ 0.42	\$ 22.11
Extra 32-Gallon Can (per can)	\$ 4.58	\$ 0.09	\$ 4.67
Commercial Collection Rates			
Commercial Can (32-Gallon) Service (per can, minimum 1 can per week, 1x per week service only)	\$ 6.12	\$ 0.12	\$ 6.24
MSW Dumpster Service			
3-Yard EOW	\$ 230.12	\$ 4.42	\$ 234.54
3-Yard 1XW	\$ 333.65	\$ 6.41	\$ 340.06
3-Yard 2XW	\$ 595.99	\$ 11.44	\$ 607.43
3-Yard 3XW	\$ 858.42	\$ 16.48	\$ 874.90
4-Yard 1XW	\$ 417.08	\$ 8.01	\$ 425.09
4-Yard 2XW	\$ 730.91	\$ 14.04	\$ 744.95
4-Yard 3XW	\$ 1,120.79	\$ 21.52	\$ 1,142.31
6-Yard 1XW	\$ 585.90	\$ 11.25	\$ 597.15
6-Yard 2XW	\$ 1,110.68	\$ 21.33	\$ 1,132.01
6-Yard 3XW	\$ 1,635.65	\$ 31.41	\$ 1,667.06
Cardboard-only Dumpster Service			
3-Yard Cardboard 1XW	\$ 179.88	\$ 3.45	\$ 183.33
3-Yard Cardboard 2XW	\$ 290.11	\$ 5.57	\$ 295.68
4-Yard Cardboard 1XW	\$ 212.68	\$ 4.08	\$ 216.76
4-Yard Cardboard 2XW	\$ 324.63	\$ 6.23	\$ 330.86
6-Yard Cardboard 1XW	\$ 280.26	\$ 5.38	\$ 285.64
6-Yard Cardboard 2XW	\$ 500.88	\$ 9.62	\$ 510.50
Extra Service requested above subscription level:			
3-Yard	\$ 111.43	\$ 2.14	\$ 113.57
4-Yard	\$ 144.39	\$ 2.77	\$ 147.16
6-Yard	\$ 174.50	\$ 3.35	\$ 177.85
3-Yard Cardboard	\$ 65.90	\$ 1.27	\$ 67.17
4-Yard Cardboard	\$ 80.16	\$ 1.54	\$ 81.70
6-Yard Cardboard	\$ 81.84	\$ 1.57	\$ 83.41
Extra Yardage left out on-route (per yard)	\$ 21.37	\$ 0.41	\$ 21.78

Certification

To the best of my knowledge, the data and information in this application is complete, accurate, and consistent with the instructions provided by El Dorado County.

Name: David Achiro

Title: Secretary

Signature: 

Date: 3/12/2018

(re-submission from original 11-29-17 submission, reflecting updated disposal fees)

Base Year Rate Application					
Financial Information for Unincorporated County Area					
	FY 16-17	FY 17-18	FY 18-19		
	Prior Year	Current Year	Base Year		
	Results	Estimated	Projected		
Section I -- Allowable Costs					
3.	Direct Labor	\$ 131,318.69	\$ 133,879.41	\$ 136,490.06	
4.	Truck and Equipment	\$ 122,657.59	\$ 125,049.41	\$ 127,487.88	
5.	Disposal Costs (Profit Allowed)	\$ 78,071.29	\$ 82,320.17	\$ 85,473.05	
6.	Office Salaries	\$ 23,455.95	\$ 23,913.34	\$ 24,379.65	
7.	Officer's Salaries	\$ 12,635.70	\$ 12,882.10	\$ 13,133.30	
8.	General and Administrative Costs	\$ 16,786.78	\$ 17,114.12	\$ 17,447.85	
9.	Program Costs	\$ 733.20	\$ 747.50	\$ 762.07	
10.	Total Allowable Operating Costs	\$ 385,639.21	\$ 395,906.05	\$ 405,173.85	
Section II -- Allowable Profit					
11.	Operating Ratio	90%	90%	91%	
12.	Allowable Operating Profit	\$ 42,851.02	\$ 43,989.56	\$ 40,072.14	
Section III -- Pass Through Costs without Franchise Fees					
13.	Disposal Costs (Pass Through)	\$ 36,032.90	\$ 31,784.02	\$ 31,633.89	
14.	Total Pass Through Costs	\$ 36,032.90	\$ 31,784.02	\$ 31,633.89	
Section IV -- Revenue Requirement without Franchise Fees					
15.	Total Allowable Operating Costs (Line 10) plus Allowable Operating Profit (Line 12) plus Total Pass Through Costs (Line 14)	\$ 464,543.13	\$ 471,679.64	\$ 476,879.88	
Section V -- Revenues without Rate Change in Base Year					
	Current Rate/Month	Months	Projected Accounts	Total	
Residential Revenues					
16.	One 32-Gallon Can	\$ 26.59	9	858	\$ 205,278.16
17.	Two 32-Gallon Cans	\$ 35.09	8	402	\$ 112,862.71
18.	Senior Rate - One 32-Gallon Can	\$ 21.69	12	6	\$ 1,635.26
19.	Extra 32-Gallon Can	\$ 4.58	12	419	\$ 23,048.72
20.	Residential Revenues Subtotal				\$ 342,824.85
21.	Less: Allowance for Uncollectible Residential Accounts			0.5%	\$ (1,714.12)
22.	Total Residential Revenues (without Rate Change in Base Year)				\$ 341,110.72
Commercial Revenues					
23.	HOA Dumpsters (by unit, single location with 26 units)	\$ 32.80	12	26	\$ 10,233.60
24.	3-yard EOW	\$ 230.12	9	1	\$ 2,071.08
25.	3-yard 1x per week	\$ 333.65	12	5	\$ 20,019.00
26.	3-yard 2x per week	\$ 595.99	3	1	\$ 1,787.97
27.	4-yard 1x per week	\$ 417.08	12	6	\$ 30,029.76
28.	4-yard 2x per week	\$ 730.91	7	5	\$ 25,581.85
29.	4-yard 3x per week	\$ 1,120.79	4	1.75	\$ 7,845.53
30.	6-yard 1x per week	\$ 585.90	12	6	\$ 42,184.80
31.	Commercial Extra Yardage & Special Pick-ups				\$ 9,078.73
32.	Commercial Cans - Base Monthly Service	\$ 26.50	8	9	\$ 1,907.97
33.	Commercial Can - Additional Can	\$ 26.50	6	9	\$ 1,430.98
34.	Commercial and Industrial Revenues - Subtotal				\$ 152,171.77
35.	Less: Allowance for Uncollectible Commercial and Industrial Accounts			0.5%	\$ (760.86)
36.	Total Commercial and Industrial Revenues (without Rate Change in Base Year)				\$ 151,410.41
37.	Recycled Material Sales				\$ -
38.	Total Revenues (Lines 22 + 36 + 37)				\$ 492,521.13
Section VI -- Net Shortfall (Surplus)					
39.	Net Shortfall (Surplus) without Franchise Fees (Line 15 - Line 38)			\$ (15,641.25)	
40.	Residential, Commercial, and Industrial Franchise Fees		5%	\$ 25,098.94	
41.	Net Shortfall (Surplus) with Franchise Fees (Lines 39 + 40)			\$ 9,457.69	
Section VII -- Percent Change in Rates					
42.	Total Residential, Commercial, and Industrial Revenues Prior to Rate Change (Line 22 + 36)			\$ 492,521.13	
43.	Percent Change in Existing Residential/Commercial/Industrial Rates (Line 41 divided by Line 42)			1.92%	

Base Year Rate Application					
Operating Information					
	FY 16-17	FY 17-18		FY 18-19	
	Prior Year	Current Year	Percent	Base Year	Percent
	Results	Estimated	Change	Projected	Change
Section VIII -- Operating Data					
44. Residential Accounts	1,266	1,266	0.0%	1,266	0.0%
45. Multi-family Accounts	3	3	0.0%	3	0.0%
46. Commercial Accounts	33	33	0.0%	33	0.0%
47. Total Accounts	1,302	1,302	0.0%	1,302	0.0%
48. Residential Refuse Tons	931	931	0.0%	931	0.0%
49. Residential Recycling Tons					
50. Commercial Refuse Tons	571	571	0.0%	571	0.0%
51. Commercial Recycling Tons					
Section IX -- Change in Commercial Rates					

(Please see Commercial Rates detailed on Page 1)