

Cost Analysis Comparing CoBI and Proposed KPUD Water System

Prepared by
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Members, City of Bainbridge Island Utility
Advisory Committee
June 10, 2010

City of Bainbridge Island and Kitsap Public Utility District Water System Cost Comparison

Introduction

The **task** of this subcommittee was to review available financial material from both the City of Bainbridge Island (COBI) and the Kitsap Public Utility District (KPUD) and provide recommendations regarding the proposal to transfer the COBI Water Utility to KPUD

To accomplish this task, the committee members met with the KPUD and reviewed financial projections they had prepared in anticipation of the possible transfer. KPUD also provided other requested material to aid in the direct comparison. For the COBI figures, the subcommittee used material provided by the city finance director and material extracted by members of the committee.

The approach taken by the subcommittee compared specific **key figures** that provided a valid comparison between the two utilities for the cost of operating the COBI water system and resulting rates. This report compares: rates, costs of providing service, full time equivalent employees used to provide water service, and comments on capital projects.

Rate Comparison

This portion of the study involved doing a direct comparison of the actual rates charged by COBI with the actual rates charged by the KPUD. The KPUD charges all of its ratepayers the same rate so it was possible to use actual figures from the PUD for the comparison. The subcommittee also assembled representative rates from other similar utilities.

KPUD proposed 2010 rates for a typical household using 800 cubic feet of water per month are \$27.21. This excludes the 5% State and 6% COBI Public Utility Taxes. COBI's current 2010 monthly rates for the same consumption are \$55.82 and \$61.58 with the FCS Proposed Rate Structure and Rates (excluding the same State and COBI Public Utility Taxes). The KPUD rates for larger meter sizes and varied consumption levels are detailed on their web site. www.KPUD.org. The rates for COBI service are 205% - 226% higher than the KPUD rates depending on whether you use the current COBI or FCS proposed rates.

The subcommittee also compared the COBI rates with other similar regional water utilities. A detailed table of that comparison is attached. Adjustments were not made to fine-tune the comparisons. Each of the other utilities was substantially lower in their rates than the COBI (see attached table). The average of all the area utilities in the comparison was \$51.86 for a two-month period. The COBI rate is \$111.64 (excluding State and COBI utility taxes) for a comparable period and amount of water.

Conclusions: Based on a comparison, the rates offered by KPUD are substantially lower than those offered by COBI. The rates charged by a number of similar area utilities are also substantially lower than those of the COBI.

Operating Cost Comparison

It is always useful to compare the operating costs of two similar organizations performing the same task as a way of determining their relative efficiencies. The subcommittee did this using budgeted costs provided by the COBI and projected costs provided by the KPUD. A revealing comparison is to look at the total operating costs of both organizations to operate the COBI water system. The total budgeted operating costs for the COBI water system for 2009 (most current available) as provided by the director of finance are \$1,729,275. The total projected operating costs for the same system by the KPUD are \$460,575. A useful comparison is to compare these costs on a ratepayer basis. Assuming 2200 ratepayers over 12 months in a typical year, the monthly cost per ratepayer for the COBI system is \$65.50. For the KPUD system, this figure is \$17.44. The costs compared include all direct and indirect costs for all classes of service and cumulative consumption levels over time but does not include capital costs that are addressed in a separate section of this report.

Conclusions: The KPUD is able to provide substantially lower rates because it has a lower cost structure. The subcommittee believes this is largely due to the operating efficiencies gained from economies of scale and supported by system automation. Additional comments relating to the source of the differences may be found in the November 2008 white paper prepared by Mark Dombroski and Randy Witt.

Comparison of Full time Employees (FTE)

The operating efficiencies of any system are frequently revealed by comparing the number of employees required to run the operation. The subcommittee compared the Full time Equivalent Employees, or FTEs, of both systems. The term FTE is useful because employees frequently divide their time between more than one function.

Based on material provided by the COBI finance director, a member of the UAC developed a list of employee at the COBI, and was able to determine the number of FTEs at the COBI devoted to the operation of the water system. (See attached document)

The resulting report showed that the COBI allocates a total of 9.74 FTE to the operation of the water system. A total of 73 employees of the COBI are charging time to the water system. These charges range from 100% to as little as 1% of the employees time.

The KPUD provided the subcommittee a projected employee allocation. They have a total of 40 employees in their organization. To incorporate the COBI water system into their overall system, KPUD will add 2.09 FTEs, or an equivalent of 2 additional personnel.

Conclusions: The KPUD can operate the COBI water system with a significantly lower labor cost than the city. The subcommittee concluded that this was due to the economies of scale provided by an organization primarily focused on the operation of water systems supplemented by extensive system automation. These conclusions are consistent with the results of the direct cost comparison.

Capital Costs

The KPUD is still early in the process of investigating the details of the COBI system. Preliminary comments from them indicate they expect to be able to maintain the COBI system at a substantially lower cost than is projected in the COBI capital facilities plan. A great deal of this cost reduction comes from being able to operate the system as part of a larger water system by establishing interconnections where appropriate. They have also commented that the large line item listed for the High School Reservoir appears to be completely unnecessary.

The rates proposed by the KPUD include an annual accumulation of approximately \$400,000 for capital projects. This is based on a 40-year useful life of assets and a 1.5% annual charge.

Conclusions: It is too early to reach any definitive conclusions about comparative capital costs but KPUD appears to be on track to offer a significant savings for this part of the system

Overall Conclusions

The subcommittee reached the following conclusions from its investigation and analysis.

1. The KPUD offers significant operating efficiencies over the COBI for the operation of the COBI water system. These operating efficiencies appear in the rates they are able to offer to the system users or ratepayers. These operating efficiencies are due in large part to economies of scale provided by a largely single purpose organization with over 13,000 ratepayers.
2. The finding of the subcommittee and the resulting recommendations are consistent with the November 2008 analysis of the COBI utilities prepared by Dombroski, Witt and Newkirk.

Utility Advisory Committee Report and Recommendation to the Bainbridge Island City Council Regarding the Kitsap Public Utility District Preliminary Assessment of Feasibility of Transferring the City of Bainbridge Island's Drinking Water Utility and Associated Due Diligence to Accomplish the Same

The City of Bainbridge Island City Council directed to City Manager to contact the KPUD and request that they begin the due diligence process necessary prior to submitting a formal offer to transfer the City water system. This is in process. The Utility Advisory Committee concurs with this course of action and encourages the city council to insure that necessary staff cooperation is received to facilitate this process being completed on or before August 31, 2010. A UAC subcommittee is submitting this report of findings and conclusions for your consideration. Once the proposal from KPUD is conveyed to the city the UAC is available to review and make additional recommendations to council.

Respectfully submitted this day Thursday June 10, 2010

UAC Committee
By Andy Maron/ Chair

Date

Related Comments on Utility Taxes Utility Taxes

The City currently levies a 6% Utility Tax on all its Utility Customers as allowed by state statute but does not collect the same tax from other Island Water utilities nor properties served by private or shared wells. This results in a disproportionate portion of the cost of the City's General Services being born by the disadvantages few customers of the Winslow Utility systems. KPUD and others run the many water utilities that serve Bainbridge Island which are currently not subject to these COBI Utility Taxes. If the Water Utility is transferred to another agency to own and operate we do not believe it fair, just or reasonable for COBI to continue to levy these taxes on the select few residents that are the results of this change. If these funds are required to maintain and operate the City, they should be collected from the entire island population. Additional evaluation should be made to determine if these taxes can justifiably be applied over a select few residents of a City, if this was the intent of the law as it was written, and if the funds are absolutely critical to the fiscal viability of the City, what other means there might be to collect such fees on a more Island Wide level.

List of attachments:

1. Rate Comparison
 - A. List of comparable utilities prepared by Doug Dow
 - B. Rates provided by KPUD
 - C. South Bainbridge Water Rates
2. Operating Cost Comparison
 - A. COBI Summary Water Utility Fund (401)
3. Total operating cost projection provided by KPUD. FTE Comparison
 - A. COBI employee allocation sheet prepared by Sue Pederson and reviewed by Elray Konkell.
 - B. KPUD projected FTE comparison sheet prepared by Bob Hunter

2009 WATER RATE COMPARISONS FOR VARIOUS BI-MONTHLY WATER USE BILLINGS

(Based on single family home with standard 5/8" x 3/4" meter for a two month billing period)

UTILITY	RATE STRUCTURE: Base for Bimonthly	Consumption Use Rates	Non-Peak 1,500 CF Non-Peak Use	Mid Level Use 3,500 CF Mid Use	Peak Use 7,500 CF Peak Use
City of Bonney Lake 2009 (outside)	\$41.38 - Base Winter =	0-1000 = \$1.80 1000+ = \$3.19	\$84.63 Summer =	\$153.08 1000+ = 5.45	\$438.88
City of Bonney Lake 2009 (inside)	\$31.98 - Base Winter = Summer =	0-1000 = \$1.11 1000+ = \$2.19 1000+ = 3.75	\$54.01	\$97.81	\$286.81
City of Fife* 2008	\$27.88 - Base	0-600 = in base 601+ = \$1.76	\$43.72	\$78.92	\$149.32
Firgrove Mutual Co.* 2009	\$18.00 - Base	0-2400 = \$1.20 2400-5000 = \$1.45 5000+ = 1.70	\$38.00	\$62.75	\$127.00
Fruitland Mutual Co.* 2009	\$28.08 - Base \$8.00 - Surcharge (for Tacoma water purchase)	0-600 = in base 600-3000 = \$1.11 3000-6000 = \$1.25 6000+ = \$1.38	\$42.05	\$84.85	\$116.90
Graham Hill Mutual* 2008	\$77.04 - Base	0-1500 = \$1.40 1500-3000 = \$6.90 3001-4500 = \$8.20 4500-6000 = \$10.80 6001+ = \$14.80	\$98.04	\$242.54	\$708.54
Lakewood Water Dist.* 2009 (March)	\$18.55 - Base	0-800 = in base 801-2000 = \$0.85 2001+ = \$1.15	\$22.50	\$44.00	\$90.00
Lake Josephine/Riviera*					
City of Milton* 2008 (08 will be stepped)	\$24.20 - Base	All Use - \$1.20	\$42.20	\$88.20	\$114.20
Mountain View/Edgewood* 2009	\$34.10 - Base	0-1000 = \$1.15 1001-2500 = \$1.45 2501-5000 = \$1.55 5001+ = \$1.75	\$52.85	\$82.85	\$149.85
Parkland Mutual Water* 2009	\$15.80 - Base \$4.00 - Cap. Fee	0-6000 = \$ 0.78 6000-10000 = \$0.85 10000-15000 = \$0.95 15000+ = \$1.05	\$31.30	\$46.90	\$79.15
City of Puyallup* 2009 (outside increase by 50 %)	\$13.97 - Base	0 - 1000 = \$1.53 1001-2400 = \$2.07 2401+ = \$2.77	\$39.62 (outside) \$59.43	\$88.72 (outside) \$133.08	\$199.52 (outside) \$299.28
Rainier View Water* 2009 ??	\$31.80 - Base \$8.58 - Treatment \$1.22 - Generator	0-1000 = \$0.00 1001+ = \$0.85 Jun-Sept. 6000+ = \$5.00	\$43.65	\$60.65	\$156.90
Spanaway Water Co.* 2009 2010 increase of 5-7%	\$14.00 - Base \$4.00 - EPA Charge \$7.00 - Capital Fee Total: \$25.00	0-600 = \$0.80 501-1500 = \$0.85 1501-2500 = \$1.05 2501-4000 = \$1.35 4001-7500 = \$1.75 7500+ = \$2.00	\$36.50	\$60.50	\$128.50
City of Stellacoom* 2009??	\$30.84 - Base	All Use - \$2.11	\$62.29	\$104.49	\$188.89
Summit Mutual Water * 2009-2010	\$40.74 - Base	0-3000 = \$1.22 3001-5000 = \$1.94 5001+ = \$2.42	\$59.04 <i>proposed tier reduction of approx 25% and an irrigation rate increase of 10%</i>	\$83.44	\$184.84
City of Sumner* (Outside) 2009??	\$18.24 - Base	0-1000 = \$0.92 1001-2000 = \$1.21 2001+ = \$1.44	\$32.04	\$54.75	\$111.10
City of Tacoma (outside) 2009	\$35.38 - Base	0+ = \$1.478 Jun-Sept. 501+ = 1.845	\$58.30	\$87.82	\$172.69 5CCF@ \$1.478 70CCF@ \$1.845
Thurston PUD 2009 (Crescent Park & Terry Lane)	\$44.88 - Base	0-1000 = \$1.98 1001-3000 = \$2.61 3001-6000 = \$4.00 6001+ = \$4.53	\$77.51	\$138.66	\$304.61
Washington Water Services 2008??	\$36.42 - Base (metered) Flat Rate	0-800 = \$1.65 801-2,800 = \$1.75 2,801+ = \$1.90 \$70.00	\$81.87	\$97.92	\$173.92
Valley Water Dist.* 2009	41.2 - Base + \$0.00 - Capital Fee	0-800 = \$0.00 801-1000 = \$1.20 1001-1500 = \$1.35 1501-2000 = \$1.50 2001-2500 = \$1.65 2501-3000 = \$1.80 3001-3500 = \$1.95 3501-4000 = \$2.10 4001-4500 = \$2.25 4501-5000 = \$2.40 5001-5500 = \$2.55 5501-6000 = \$2.70 6001-6500 = \$2.85 6501-7000 = \$3.00 7001-7500 = \$3.15 7501-8000 = \$3.30 8001-8500 = \$3.45 8501-9000 = \$3.60 9001-9500 = \$3.75 9501-10000 = \$3.90	\$91.94	\$126.98	\$207.80

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**FIFTH REVISION OF SHEET NO. 21
CANCELING FOURTH SUBSTITUTE REVISION OF SHEET NO. 21**

SOUTH BAINBRIDGE WATER SYSTEM, INC.

Schedule 1

Metered Water Service

<u>RATES</u>	<u>PER MONTH</u>	
Base Rate with 0 cubic feet	\$ 25.75	(I)
0 to 800 cubic feet, per 100 cubic feet	.94	}
801 to 1,200 cubic feet, per 100 cubic feet	1.55	
1,201 to 1,800 cubic feet, per 100 cubic feet	4.04	
1,801 to 3,200 cubic feet, per 100 cubic feet	5.39	
Over 3,200 cubic feet, per 100 cubic feet	6.61	

MULTI-UNIT RATE

For master metered multi-units, a monthly minimum of \$25.75 will be charged for the first unit. All other units will be charged the minimum rate of \$25.75. (I)

Consumption will be charged based on average consumption per unit. The meter reading will be divided by the number of units served by the master meter. The charges will be assessed based on the resulting average consumption per unit times the number of units served by the master meter.

Issued: January 28, 2009

Effective: March 15, 2009

Issued by: South Bainbridge Water System, Inc.

KPUD #1

BASIC SERVICE CHARGE - 2010

Meter Size	Monthly Charge	Bi-Monthly Charge
5/8"	\$19.36	\$38.72
1"	\$30.97	\$61.94
1 1/2"	\$50.33	\$100.66
2"	\$69.68	\$139.36
3"	\$135.49	\$270.98
4"	\$193.56	\$387.12
6"	\$290.33	\$580.66

COMMODITY CHARGE - 2010

Wholesale is by contract.		
Residential, Commercial and Institutional	Block	Price/CCF
	1st 0-1000	\$0.90
	2nd 1000-2000	\$1.28
	3rd 2000-5000	\$1.61
	4th 5000-OVER	\$4.00
For meters larger than 5/8" see appropriate tables in Volume 5 Section 2.		

MISCELLANEOUS CHARGES AND FEES - 2010

Service	Charges and Fees
New Account Transfer	\$20.00
Turn on water service	\$35.00
Turn on water service after regular hours	\$70.00
Reconnection of water service	\$325.00
Reconnection of water service after regular hours will be the same as above plus overtime.	
Temporary hydrant connection	1. \$50.00 Installation and Removal 2. Monthly Basic Service Charge of \$75.00 plus Commodity Fee of \$2.50 per 100 cu. ft. 3. \$1150.00 damage deposit
KPUD fill stations	\$10.00 per load
Delinquent accounts	10% penalty of unpaid balance, excluding late fees. \$15.00 delivery of shut-off notice (door hanger).
Lien filing charges	As set by Kitsap County.
Returned checks for insufficient funds	\$20.00
Unauthorized use of district equipment	Up to \$500.00
District equipment damage charges	Time and material - \$100.00 minimum
Administrative and legal charges for LUDs	
Under \$500,000	20% of design and construction costs
Over \$500,000	15% of design and construction costs

Prelim + Confidential as issued to Arlene + Dave 2011-2014

Account Number	Description	2010	2011	2012	2013	2014
1 11 60101	7 1 SALARIES & WAGES EXPENSE	\$180,000.00	\$185,400.00	\$190,962.00	\$196,690.86	\$202,591.59
1 11 60102	7 1 TAXES EXPENSE - L&I	\$1,800.00	\$1,854.00	\$1,909.62	\$1,966.91	\$2,025.92
1 11 60103	7 1 TAXES EXPENSE - FICA	\$10,800.00	\$11,124.00	\$11,457.72	\$11,801.45	\$12,155.50
1 11 60104	7 1 EMPLOYER PERS COST	\$9,000.00	\$9,270.00	\$9,548.10	\$9,834.54	\$10,129.58
1 11 60105	7 1 EMPLOYER DEFERRED COMP COST	\$6,000.00	\$6,180.00	\$6,365.40	\$6,556.36	\$6,753.05
1 11 60106	7 1 EMPLOYER HEALTH CARE COST	\$32,400.00	\$33,372.00	\$34,373.16	\$35,404.35	\$36,466.49
1 11 60108	1 1 EMPLOYEE TRAINING/EDUCATION	\$3,000.00	\$3,090.00	\$3,182.70	\$3,278.18	\$3,376.53
1 11 60109	1 1 EMPLOYEE EXPENSE	\$1,500.00	\$1,545.00	\$1,591.35	\$1,639.09	\$1,688.26
1 11 61001	1 1 WATER & SEWER EXPENSE	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51
1 11 61201	1 1 POWER EXPENSE- WATER	\$97,375.00	\$100,296.25	\$103,305.14	\$106,404.29	\$109,596.42
1 11 61301	1 1 CHEMICAL EXPENSE-SYSTEMS	\$10,000.00	\$10,300.00	\$10,609.00	\$10,927.27	\$11,255.09
1 11 62101	1 1 CONTRACTED SERVICES	\$25,000.00	\$25,750.00	\$26,522.50	\$27,318.18	\$28,137.72
1 11 63101	1 1 NON-REGULATORY SAMPLING EXP.	\$1,500.00	\$1,545.00	\$1,591.35	\$1,639.09	\$1,688.26
1 11 63102	1 1 REGULATORY SAMPLING EXPENSE	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77
1 11 64102	1 1 MATERIALS AND SUPPLIES	\$15,000.00	\$15,450.00	\$15,913.50	\$16,390.91	\$16,882.63
1 11 64105	1 1 EQUIPMENT EXPENSE	\$8,000.00	\$8,240.00	\$8,487.20	\$8,741.82	\$9,004.07
1 11 65101	1 1 VEHICLE EXPENSE	\$15,000.00	\$15,450.00	\$15,913.50	\$16,390.91	\$16,882.63
1 11 65201	1 1 COMMUNICATION EXP. - WATER	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77
1 11 65302	2 1 POSTAGE & SHIPPING EXPENSE	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77
1 11 65401	7 1 INSURANCE EXPENSE	\$7,500.00	\$7,725.00	\$7,956.75	\$8,195.45	\$8,441.32
1 11 68102	1 1 OTHER GOVT TAXES & FEES EXP.	\$200.00	\$206.00	\$212.18	\$218.55	\$225.10
1 11 69101	1 1 MISCELLANEOUS EXPENSES	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51
1 11 67510	1 1 REPAIRS/MAINTENANCE OF UTILITY PLANT	\$20,000.00	\$20,600.00	\$21,218.00	\$21,854.54	\$22,510.18
1 11 67102	2 1 BAD DEBT EXPENSE	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51
1 11 66801	7 1 ASSOCIATION EXPENSE	\$2,500.00	\$2,575.00	\$2,652.25	\$2,731.82	\$2,813.77
1 11 68101	5 1 EXCISE TAX EXPENSE	\$3,500.00	\$3,605.00	\$3,713.15	\$3,824.54	\$3,939.28

3 New Employees

Chlorine and Fluoride

Labor and Operating Expenses	\$460,575.00	\$474,392.25	\$488,624.02	\$503,282.74	\$518,381.22
Annual KPUD Capital Contribution	\$383,778	\$420,157	\$462,413	\$473,803	\$485,169
Debt Service	\$171,283	\$203,016	\$406,851	\$267,364	\$292,180
Total Annual Expense	\$1,015,636	\$1,097,566	\$1,357,888	\$1,244,450	\$1,295,731
Revenues from Water Sales	\$1,098,712.03	\$1,160,667.33	\$1,202,629.32	\$1,270,717.92	\$1,316,610.55
Annual surcharge collections	\$171,283	\$203,016	\$406,851	\$267,364.00	\$292,180.00
	\$1,269,995.03	\$1,363,683.33	\$1,609,480.32	\$1,538,081.92	\$1,608,790.55
Reserve Revenue	\$254,359.40	\$266,117.60	\$251,592.18	\$293,632.38	\$313,059.95

STAFFING Levels

Water Capital Improvements as Listed in Report of 12/12/2008

Priority	2010	2011	2012	2013	2014
Winslow Way Reconstruction	\$1,465,833				
1B Pressure-High School Reservoir	\$412,834	\$2,623,088			
1A Head of the Bay Well 2 & 5 Rehab	\$266,609				
1A Water Mains Upgrade	\$136,005	\$127,026	\$139,595	\$148,261	\$160,354
1B Emergency Generators, Sands Ave, Head of Bay	\$111,385		\$105,297		
1A Telemetry	\$66,100	\$58,725	\$62,487	\$66,454	\$70,627
1A Fletcher Bay Pump House Replacement		\$62,211	\$338,456		
1A Taylor Well Rehab and Aquifer resource planning		\$8,592	\$139,109		
1A Sands Well #2 Rehab or Replacement			\$71,805	\$502,855	
1B Add point of withdrawal near high school. "Fletcher Well"				\$141,414	\$554,947
	\$2,458,766	\$2,879,642	\$856,749	\$858,984	\$785,928
KPUD Capital Contributions	\$383,778	\$420,157	\$462,413	\$473,803	\$485,169
Portion to be surcharged	\$2,074,988	\$2,459,485	\$394,336	\$385,181	\$300,759
Annual debt payment for 20 years at 5.5%	\$171,283	\$203,016	\$32,552	\$31,796	\$24,816
20 year Surcharge per ERU	\$4.51	\$5.30	\$0.84	\$0.82	\$0.63
					\$7.60

	2010	2011	2012	2013	2014
COBI " Water Infrastructure" Value of Plant in Service	\$16,260,642	\$18,475,498	\$21,078,008	\$21,618,587	\$22,153,292
Plant Replacement of 1 1/2% Per Year	\$243,910	\$277,132	\$316,170	\$324,279	\$332,299
Rate Tiers 3 & 4 for CIP	\$139,868	\$143,025	\$146,243	\$149,524	\$152,870

~~CONFIDENTIAL~~

CITY OF BAINBRIDGE ISLAND

**SUMMARY - WATER UTILITY FUND (401)
FY 2009 THROUGH DECEMBER**

1/15/2010
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	2009 REVISED BUDGET	2009 YTD EXPENDED	2009 MTD EXPENDED	2009 ENCUMB.	2009 AVAILABLE BALANCE	2009 % USED	2008 YTD EXPENDED	2008 % USED
Salaries	585,558	750,782	82,765	2,513	(167,737)	128.65	516,878	96.3%
Benefits	186,902	256,472	25,643	-	(69,570)	137.22	195,171	97.9%
SALARIES & BENEFITS	772,460	1,007,254	108,408	2,513	(237,307)	130.72	712,049	96.8%
SUPPLIES								
Supplies	118,600	38,800	4,335	-	79,800	32.71	116,477	77.8%
Computer Equipment & Software	-	3,625	-	-	(3,625)	-	6,567	1094.6%
TOTAL SUPPLIES	118,600	42,425	4,335	-	76,175	35.77	123,044	81.8%
Professional Services	234,274	194,019	24,623	51,207	(10,953)	104.68	501,394	110.9%
Communication	16,995	12,232	1,647	-	4,763	71.97	17,917	136.0%
Travel	100	-	-	-	100	-	136	43.8%
Training	3,375	3,937	-	-	(562)	116.65	15,931	119.3%
Advertising	200	126	-	-	74	63.00	-	-%
Operating Leases	112,750	65,872	(42,781)	-	46,878	58.42	113,110	100.0%
Insurance	17,473	21,265	-	-	(3,792)	121.70	16,895	97.0%
Utilities	95,000	91,340	7,231	-	3,660	96.15	84,364	80.3%
Repair & Maintenance	44,000	53,044	3,567	-	(9,044)	120.55	45,274	84.4%
All Other Miscellaneous	18,198	7,737	42	-	10,461	42.52	18,349	95.0%
Operating Spending Hold	-	-	-	-	-	-	-	-%
TOTAL SERVICES & CHARGES	542,365	449,573	(5,671)	51,207	41,584	92.33	813,368	107.6%
Intergovernmental-Professional Services	5,000	5,072	251	-	(72)	101.43	4,188	83.8%
Intergovernmental-Taxes and Assessments	114,636	102,304	8,240	-	12,332	89.24	103,313	99.3%
Interfund - Taxes and Assessments	176,214	176,214	14,685	-	-	100.00	167,823	100.0%
TOTAL INTERGOVERNMENTAL & INTERFUND	295,850	283,590	23,175	-	12,260	95.86	275,324	99.5%
TOTAL OPERATING EXPENDITURES	1,729,275	1,782,842	130,247	53,720	(107,288)	106.20	1,923,786	100.2%
NON-OPERATING EXPENDITURES								
Capital Equipment	-	-	-	-	-	-	101,173	92.9%
Capital Projects	911,506	221,675	64,059	-	689,832	24.32	380,070	28.2%
Debt Service	123,000	122,894	-	-	106	99.91	21,675	17.6%
Capital Spending Hold	-	-	-	-	-	-	-	-%
Interfund Loan	2,965,000	3,616,309	639,010	-	(651,309)	121.97	-	-%
TOTAL NON-OPERATING EXPENDITURES	3,999,506	3,960,878	703,069	-	38,629	99.03	502,918	34.9%
TOTAL EXPENDITURES	5,728,781	5,743,720	833,316	53,720	(68,659)	101.20	2,426,704	72.3%

D.W.

Summary of COBI Utility FTEs per MUNIS/Crystal report
 Data as of 9/9/09 from Emily Boberg Courts
 by Sue Pederson 3-3-10, totals revised 5-17-10, corrected 5-19-10

Emp #	Name	Title	FTEs			Total % Utilities
			Water %	Sewer %	SSWM %	
-1107	SHAW, K	Accounting Manager	10	10	2	22
-1610	LANT, L	Acctg Tech	14	10	0	24
-1043	HECKER, J	Admin Secretary Dept	5	5	10	20
-1492	JAHRAUS, K	Admin Secretary Dept	8	8	2	18
-1054	SMITH, P	Admin Secretary Div	14	12	13	39
-1552	WALKER, V	Admin Secretary Div	15	15	20	50
1611	RASELY, J	Admin Secretary Div	14	12	13	39
-1613	BECKMANN, H	Assoc Planner Currnt	2	2	2	6
1263	BEST, P	Assoc Planner Lng Rn	0	0	4	4
-1451	LONGFIELD, J	Budget Manager	10	10	2	22
-1284	PAETH, D	Building Inspector	2	2	5	9
-1444	BARRY, P	Building Inspector	2	2	5	9
-1408	HINKLEY, M	Building Official	2	2	5	9
1626	DOMBROSKI, M	City Administrator	5	5	5	15
1449	MCMURRAY, P	City Attorney	5	5	5	15
-1101	LASSOFF, R	City Clerk	5	5	5	15
1195	MCKNIGHT, M	Code Enforcement Off	2	3	10	15
1181	GORMANOUS, K	Contract Coordinator	5	50	10	65
1657	BOBERG COURTS, E	Cost Accountant	17.4	17.4	17.4	52.2 Part-time; entered correctly
1424	KONKEL, E	Director Finance	8	8	2	18
1238	MILLER, S	Director IT	9	12	9	30
1109	SLESINSKI, L	Electrician	43	54	3	100
1429	MUNTER, C	Engineer 2	10	10	25	45
1442	HAMMER, K	Engineer 2	10	10	20	40
1129	HILL, M	Engineer I	0	0	100	100
1093	NELSON, D	Engineering Tech 2	10	10	20	40
1276	MILLER, P	Engineering Tech 2	14	16	6	36
1348	CLAIBORNE, A	Engineering Tech 2	53	35	2	90
1415	RICHARDS, D	Engineering Tech 2	5	20	30	55
1416	GOOD, W	Engineering Tech 2	20	20	30	70
1581	ERICSON, R	Engineering Tech 2	0	0	100	100
1595	OYLOE, B	Engineering Tech 2	0	100	0	100
1037	ROBINSON, G	Engitech 2 -GIS	10	10	5	25
1636	APFELBECK, C	Engning Spec-Wtr Res	0	0	100	100 Added to table
1568	BROWN, K	Executive Secretary	4	4	4	12 Part-time 80% (was 5+5+5)
1331	ALLEN, T	Harbormaster	0	0	5	5
1562	NEILL, J	Human Resources Admi	8	8	4	20
1573	WIERZBICKI, C	Interim City Engr	5	40	25	70
1160	NEWKIRK, L	Interim PW Dir	10	10	10	30
1428	CUMMINGS, J	Interim PW Manager	50	0	40	90
-1047	INCH, J	Mechanic	12	8	12	32
-1163	BARTHOLOMEW, M	Mechanic	12	8	12	32
-1461	BROWN, C	Paralegal	4	4	4	12 Part-time 80% (was 5+5+5)
-1430	MCCOY, D	Performance Manager	10	10	10	30
1102	ERBES, D	Permit Technician	2	2	1	5
1130	JONES, K	Permit Technician	2	2	2	6
1373	HOUSTON, E	Permit Technician	2	2	1	5
-1385	TAYARA, C	Planner Current	2	2	2	6
1422	SUTTON, J	Planner Current	1	1	1	3
1608	WARD, L	Project Manager 2	10	15	15	40
1069	PYKE, S	PW Crew Chief	6	91	3	100
1073	RICHARDS, G	PW Crew Chief	0	0	30	30
1116	ARNTZ, C	PW Crew Chief	6	9	85	100

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1118 ST ROMAIN, C	PW Crew Chief	11	11	12	34
1142 WILLIAMSON, R	PW Crew Chief	48	46	5	99
1025 BIDLENCIK, M	PW Journey Worker	0	0	30	30
1108 OREIRO, T	PW Journey Worker	0	0	30	30
1141 KRAMER, J	PW Journey Worker	58	39	3	100
1146 OTTE, D	PW Journey Worker	32	43	25	100
1156 NAVARETTE, R	PW Journey Worker	0	0	30	30
1184 TAYLOR, K	PW Journey Worker	1	1	2	4
1186 ROGER, J	PW Journey Worker	0	0	20	20
1190 ERICKSON, L	PW Journey Worker	0	0	30	30
1222 MUELLER, P	PW Journey Worker	28	42	30	100
1234 HANSEN, S	PW Journey Worker	63	34	3	100
1283 GOLDEN, R	PW Journey Worker	6	9	85	100
1370 PICKARD, S	PW Journey Worker	6	9	85	100
1375 DILLON, C	PW Journey Worker	28	42	30	100
1005 BELIEU, H	PW Supervisor	6	6	11	23
1287 KRUMHEUER, C	PW Supervisor	33	33	29	95
1431 ECKLEY, J	PW Worker	1	1	2	4
1344 SANJUAN, O	Senior Accountant	10	10	2	22
1036 GULBRANSON, M	Senior IT Specialist	7	10	11	28
1112 ROUNDY, D	Senior IT Specialist	7	10	11	28
1122 CIENEGA, V	Sign Specialist II	0	0	2	2
1103 SHIPMAN, M	Sr Acctg Technician	54	44	0	98
1345 BRUNSON, L	Sr Acctg Technician	10	9	4	23
1410 STEINBERG, L	Sr Acctg Technician	8	8	4	20
1425 LEE, D	Sr Acctg Technician	5	5	43	53
1623 HIATT, G	Sr Plan Check Eng	2	2	5	9
1085 MACHEN, J	Sr Planner Current	2	2	2	6
1018 FOO, L	Sr Project Mgr-WWTP	0	100	0	100
1379 GRANT, R	Survey Prog Mgr	20	20	30	70
1062 MCKNIGHT, K	Systems Administrator	14	20	9	43 Not McKnight, M
1014 CARR, R	WWTP Operator	6	91	3	100
1031 FRANTZ, D	WWTP Operator	6	91	3	100
# FTEs calculated		9.474	14.344	14.444	38.262
# FTEs on cover sheet		(9.474)	14.344	14.444	38.262
Difference		0	0	0	0

water

9.47
- 2.09
7.38 DJH

KPUD Employee Allocation

Position	Employee	Water	Telecom	Tax	COBI
Admin. Assistant	Joe Finotti	75.00%	20.00%		5.00%
Admin. Assistant	Corine Viche	49.00%	20.00%	30.00%	1.00%
Book Keeper / Pay Role	Virginia Bressler	30.00%	20.00%	45.00%	5.00%
Cross Connection / Field Tech	Vince Armstrong	90.00%			10.00%
Customer Service / Billing	Donna Reed	90.00%			10.00%
Customer Service / Billing	Deborah Dediez	90.00%			10.00%
Customer Service / Billing Lead	Susan Soine	90.00%			10.00%
Education / Conservation	Debbie Thomas	24.00%		75.00%	1.00%
Field Lead	Josh Mouser	95.00%			5.00%
Field Lead	David Epperson	95.00%			5.00%
Field Tech	Ryan Holt	95.00%			5.00%
Field Tech	David Lindquist	95.00%			5.00%
Field Tech	Ryan Mason	95.00%			5.00%
Field Tech	Jason Thorne	95.00%			5.00%
Field Tech	David Vasquez	95.00%			5.00%
Field Tech	Jesse Cooper	95.00%			5.00%
Field Tech	Victor Trent	95.00%			5.00%
Field Tech	Nick Barnard	95.00%			5.00%
Field Tech	Chad Waag	95.00%			5.00%
Field Tech	New Emp	90.00%			10.00%
Field Tech	New Emp	90.00%			10.00%
Field Tech / Const. Inspector	Jeff Holt	95.00%			5.00%
General Manager	Dave Siburg	29.00%	45.00%	25.00%	1.00%
GIS Mapping	Kim Leeming	38.00%	10.00%	50.00%	2.00%
GIS Mapping Lead	Greg Berghoff	23.00%	10.00%	65.00%	2.00%
Hydrogeologist	Marty Sebren	85.00%		10.00%	5.00%
Meter Reader	Todd Newton	90.00%			10.00%
Community Rel / Spec Proj.	Jim Boldt	34.00%			1.00%
Stream Gage / Precip / Aquifer Mon.	Jim LeCuyer	48.00%		50.00%	2.00%
Telecom / IT Superintendent	Steve Perry	10.00%	85.00%		5.00%
Telecom / IT Tech	Yuki George	2.00%	96.00%		2.00%
Telecom / IT Tech	Paul Avis	44.00%	55.00%		1.00%
Telecom Asst. General Manager	Mike Koepke	14.00%	80.00%	5.00%	1.00%
Telecom Business Manager	David Jones		100.00%		
Telecom Inspector / Tech	Matt Henson		100.00%		
Water Asst. General Manager	Bob Hunter	80.00%	5.00%	10.00%	5.00%
Water Asst. Superintendent	Jason Nutsford	90.00%			10.00%
Water Asst. Superintendent	Michael Flaherty	90.00%			10.00%
Water Quality / Spec. Proj.	Mark Morgan	90.00%			10.00%
Water Superintendent	Daniel Kimbler	90.00%			10.00%

40 employees

2715.00% 646.00% 365.00% 209.00%

I did not include Commissioners

FTE's 27.15	FTE's 6.46	FTE's 3.65	FTE's 2.09
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