

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Financial Planning and Policy Division

TO: Mayor and Members General Issues Committee	WARD(S) AFFECTED: CITY WIDE
COMMITTEE DATE: June 6, 2012	
SUBJECT/REPORT NO: Water, Wastewater and Stormwater Rate Structure Review Update (Outstanding Business List Item) (FCS11025(b)) (City Wide)	
SUBMITTED BY: Roberto Rossini General Manager Finance and Corporate Services	PREPARED BY: John Savoia (905) 546-2424, ext. 7298
SIGNATURE:	

RECOMMENDATION

That the "Revised Rate Structure Review Timeline" as outlined in Appendix "A" to Report FCS11025(b) be approved.

EXECUTIVE SUMMARY

At its meeting of April 13, 2011, the General Issues Committee approved the following direction:

"Staff to report back by June, 2012 with an updated water and wastewater rate structure."

Guiding principles were approved with the above direction and they will form the foundation of the rate structure review. Table 1 of Report FCS11025(b) found in the Historical Background section of this report provides a brief description of what the principles are intended to achieve. Some of these principles may not be entirely

compatible. For example, it may be a challenge to develop a rate structure that promotes conservation while also supporting economic development. A successful rate structure will result when an appropriate balance is achieved between the various principles being considered.

The intent of the Review is to ensure current legislation and industry best practices are considered for incorporation in a revised rate structure versus one an objective of increasing total rate revenues.

There are a variety of water and wastewater rate structures in use across North America with the commonly used rate structures described in the Historical Background Section of this report.

Staff are recommending a Revised Rate Structure Review Timeline as per Appendix "A" to Report FCS11025(b) due a number of factors fully described in the Analysis/Rationale for Recommendation Section of this report including:

- Financial Planning & Policy (FPP) Division Staff Resources – the limited capacity of the FPP division of Corporate Services compounded by sickness absences, has resulted in a single staff member being identified to lead and coordinate the Review, however, this resource could not be fully seconded to the Review due to other corporate priorities.
- Rate Structure Review Scope - initial reviews of rate structure reviews completed over the past few years by other Ontario municipalities suggest that a review of Hamilton's rate structure will be more involved than similar reviews completed in other communities. The complexities include the inclusion of the stormwater program and the lack of distinct water, wastewater and stormwater budgets.
- Water Consumption Data Requirements – to conduct the required impact analysis of alternative rate structures, it necessitated obtaining consumption band data that would be extracted from water billing records. A consumption profile would be developed for all billed accounts' water consumption for example, the number of customers who use monthly between 0 – 5 m³, 6 -10 m³, etc over a set period of time. It has taken nearly 9 months to have the necessary programming completed; however, this query capability is now available on demand by City staff via Horizon Utilities.
- Public Consultation - Most other rate structure reviews completed by other Ontario municipalities include a public consultation component and given the differing impacts of alternative rate structures on various customer sectors, incorporating a public consultation component in a rate structure review for Hamilton would be prudent. This consultation was not contemplated in the original Review timeline that had a target completion date of June 2012.

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As noted earlier, the direction to staff was to bring forward alternative Rate structures for Council's consideration by June 2012. Staff are recommending a Revised Rate Structure Review Timeline as per Appendix "A" to Report FCS11025(b) in order to complete a Rate Structure Review that will encompass all components and aspects that are relevant.

The Revised Timeline (refer to Appendix "A" to Report FCS11025(b) for related Gantt chart) incorporates the following steps that may culminate with the implementation of an alternative rate structure:

Timeline	Process Step
September 2012	Council Workshop – to provide information related to how the City's rate budget and rate structure compares with other municipalities and best practices/guidelines
Sept – Nov 2012	Incorporate feedback from Council workshop to evaluate which alternatives will be included in the detailed impact analysis
November 2012	Report to GIC seeking confirmation of a limited number of rate structure alternatives to be evaluated in the detailed analysis
Nov '12 – Jan '13	Conduct impact analysis of alternative options
Jan – March 2013	Public consultation of alternative options
April – May 2013	Develop a recommended rate structure
June 2013	Report to GIC with recommended rate structure for Council's consideration
July – Dec 2013	Assuming an approved revised rate structure, coordinate with Horizon required billing system programming changes
December 2013	2014 Rate Budget incorporating revised rate structure
January 2014	Revised Rate Structure implemented with 2014 rates

Alternatives for Consideration – See Page 14 for details

Alternative 1 – Accelerate Recommended Revised Timeline

In order to accelerate the recommended revised timeline so that the Review will encompass all components and aspects that are relevant, additional resources would have to be dedicated to the Review.

Alternative 2 – Modified Revised Timeline Incorporating Impact Analysis Validation Phase

An alternative would be to delay implementation of a revised rate structure until January 2015 to provide staff the opportunity to confirm the impacts of the new rate structure.

FINANCIAL / STAFFING / LEGAL IMPLICATIONS (for Recommendation(s) only)

Financial: It is anticipated that some costs will be involved with the public consultation phase of the Review with costs to be identified when staff reports to Council in fall 2012.

Staffing: No impact to current staffing levels.

Legal: None identified.

HISTORICAL BACKGROUND (Chronology of events)

Many Ontario municipalities have chosen to review their existing rate structures, in order to develop water and wastewater rate structure strategies which would meet full cost recovery required under the Sustainable Water and Sewage Systems Act and the financial plan requirements under the Safe Water Drinking Act. Other factors driving the rate structure reviews include the adoption of universal metering, declining consumption and increasing costs which are all applicable to Hamilton's situation.

The current rate structure is based on a review by the Region of Hamilton-Wentworth in the late 1990's.

In April 2011, the General Issues Committee directed staff to review the City's approach to charging for the provision of water and wastewater services and to report back by June 2012.

Approval was provided to move forward with a water and wastewater rate structure review ("Review") by approving guiding principles (refer to Table 1 of Report FCS11025(b) below) that were instrumental in determining options for Council's consideration with respect to alternative rate structures.

TABLE 1

Principle	Description of Intent
fairness and equity	Ensure that consumers are contributing equitably in proportion to the cost of the systems with user fees to be non-discriminating between customers and user sectors.
promote conservation	Water conservation may result in deferred infrastructure investments, thereby postponing capital expenditures for all customers. With less water used, there are the environmental benefits of reduced

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	electricity and treatment chemical usage.
affordability and financial sustainability	Sustainability can be achieved through full cost pricing and a user pay approach. This objective will consider the impact on various consumer sectors to ensure that affordability is monitored.
stabilize revenue	The rate structure should minimize dramatic rate increases or decreases over time with the goal to maintain/improve revenue stability while providing a steady and predictable stream of revenues.
be justifiable	The rate structure should be consistent with the rate setting methodologies such as those provided by CWWA and applicable laws, in order to ensure that rates are transparent and justifiable if challenged in court.
be simple to understand and update	The rate structure should be easy for City customers to understand, utilizing a moderate level of educational tools. In addition, the rate structure should be able to be effectively maintained by City staff in future years.
support economic development;	The rate structure can support economic development and business retention in the City.

There are a variety of water and wastewater rate structures in use across North America. Generally, most of these structures fit into one or more of the following categories:

Flat fees: A flat fee is assessed, independent of usage. This fee typically is used when water meters are not in place to measure customers' consumption. As per Environment Canada studies, water utilities have been moving away from flat fees as rate and cost of service studies indicate better ways of distributing costs to customers based upon their respective demands on the system. Typically, the use of flat fees is found with very small utilities and where a business case for metering may not exist. An outcome of the Walkerton Inquiry was a recommendation to the Provincial government that "metering should be mandatory in all sustainable water systems."

Volumetric charge: A charge is assessed based upon metered usage. The rate structures of most utilities across North America incorporate some type of volumetric rate; however, most also incorporate a base (fixed) component.

Base plus volumetric charge: A base (fixed) charge is assessed, typically per meter/inlet service size, on each customer bill. In addition, a volumetric charge is also assessed based upon metered usage. Most of the larger utilities in North America have a base and volumetric charge structure and this trend is growing. In addition to the volumetric cost, there is the recognition that the high fixed costs of water and wastewater drives the need for a “base” charge reflecting costs such as: billing, meter services, overhead and infrastructure investment, irrespective of usage. Utilities also recognize that a base charge component provides for a more reliable revenue stream.

Within this type of structure, there are two methods of structuring the volumetric charge:

Uniform rates: The volumetric charge per unit (e.g., cubic meter) is the same regardless of the level of usage. With approximately 80% of Canadians with water meters on an uniform rate structure, this structure is the most prevalent water and wastewater rate structure because it is easy to understand and implement and ties relatively well with cost of service.

Inclining/Declining block rates: Volumetric charges can also vary according to the amount, or “blocks”, of usage.

Declining block: the per unit rate decreases as the volume increases. This type of structure is typically used to represent the commodity nature of water and that larger users may place less cost on the system on a per unit marginal cost basis. Although there are a fair number of utilities with this type of structure, there has been a decline in popularity in recent years due to a greater focus on conservation. This type of rate structure potentially supports economic development to attract/retain large industry. An example, of a declining block rate structure is found in the City of London, where it was established over 60 years ago, whereby residential customers pay higher rates than non-residential customers.

Inclining block: the per unit rate increases as the volume increases. This type of structure is considered a “conservation” rate structure and is typically used by communities with water shortage issues to reflect the burden on the limited water supply placed by larger users and/or users with widely varying demands. A number of water utilities utilize this type of structure and its popularity is increasing, particularly in the western United States, as more utilities struggle with water supply issues. However, price elasticity studies’ results, presented in research commissioned by the Walkerton Inquiry, indicate that there has been evidence that residential average consumption is not reduced by the pricing structure as water demand is not significantly influenced by price. Additionally, large families and multi-unit structures, without sub-metering, may be adversely impacted by an inclining block rate structure. Once again, the City of London

serves an example with a separate residential rate, established in 1991, incorporating an inclining block structure to promote conservation.

Stormwater: In North America, there are a wide variety of mechanisms for recovering stormwater costs. In the past, municipalities have used tax levy revenues for stormwater management. Once the costs of stormwater management started to increase due to stormwater management requirements, many municipalities have started implementing separate user fee structures for stormwater. The use of property-based fees, based on an assessment of the impervious area, is becoming a more prevalent method of charging for stormwater. Stormwater fees are typically recovered on water and sewer bills but can also be recovered by utilities on tax bills or other types of mechanisms. As of January 1, 2011, both Kitchener and Waterloo have implemented a stormwater management fee based on impervious area measurements of properties. Other Ontario municipalities such as London, St. Thomas and Aurora have implemented storm drainage charges based on property size that have been in place for over a decade.

Hamilton's Rate Structure

Through the 1970's and 1980's, the Region of Hamilton-Wentworth (Region) used a declining block structure for its non-residential customers and a uniform rate structure for metered residential customers. By 1993, the Region replaced the non-residential declining block structure with a uniform rate structure and by 2004, over 99% of customers were now metered.

The City of Hamilton currently utilizes a two-part water and wastewater rate structure recovering a portion of the service costs from a fixed basic charge (based on the size of water meter) and a volumetric charge. This type of structure conforms with guidelines published by the Canadian Water Works Association (CWWA) and is used by the majority of municipalities in Ontario – according to a study conducted in 2008 on behalf of the City of Guelph, more than 80 municipalities and utilities in Ontario use the uniform rate structure in some fashion.

Current Fixed Charges:

CWWA recommends that a fixed rate charge be used for costs that are not related to volumes consumed and relate primarily to customers such as meter reading, billing, customer service and meter repair. The Review will need to reconsider the proportion of fixed versus variable costs within the water and wastewater services and assess the appropriateness of fixed rate options relative to the guiding principles. Recouping all possible fixed costs from a fixed charge will likely need to be limited to ensure users can still adopt water efficiency and reduce their rate billings. Furthermore, Hamilton's fixed charge is progressive based on the size of the customer's water meter. The Review

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should examine whether the basis of the fixed charge should be based on the size of the customer's water service connection.

Current Volumetric (Variable) Charges:

Costs that are driven largely by volumes consumed (typically water supply, wastewater treatment, distribution, collection, storage and maintenance costs) are suggested to be recovered through a volumetric rate. Hamilton's current fixed charge does include a minimum water consumption allowance per month which, for residential customers, represents the first five cubic metres (5m³) of water consumption. The Review should examine whether the inclusion of a water consumption allowance within the fixed rate is still appropriate. Based on a recent review, the City of Hamilton is the only municipality which includes a minimum water consumption allowance.

The City's existing sewer rate consists of a 100 per cent surcharge on the water charge. While there is a strong correlation between the volume of water consumed and the volume of wastewater discharged, the costs to build, operate and maintain these two systems vary significantly. As a surcharge on water charges is a common approach to fund sewer related costs, the Review will study what the surcharge rate may be to reflect the actual cost of providing these sanitary services and adjust the surcharge percentage accordingly.

The table below provides a breakdown of charge components of the typical residential water and wastewater bill based on the existing water/wastewater rate structure:

2012 Typical Annual Residential Household Water & Wastewater Bill (based on annual water consumption of 220m ³)	
Minimum (base) Charge: \$8.42 x 12 months	\$ 101.04
Usage Charge: (220m ³ - 60m ³) x \$1.174	<u>187.84</u>
Water Charge	\$ 288.88
Sewer Surcharge (100% of water charge)	\$ 288.88
Total Water and Sewer Bill	\$ 577.76

The City's stormwater program is currently funded through the wastewater rate, property taxes and development charges. Beginning in 2004, approximately 85% of the stormwater management costs were transferred from the tax levy to the rate supported budget. The total transfer of \$10.2 million to the rate budget was partially off-set by the financial savings resulting from the GST rebate for municipalities effective April 1, 2004. The City has experienced financial challenges under the present funding system

particularly, during wetter than average years, with dramatic increased costs associated with wastewater treatment.

As noted previously, some municipalities have started implementing separate user fee structures for stormwater. Council had initially directed staff to determine the feasibility of introducing a stormwater utility rate with the associated stormwater rate study progressing to have recommendations to be brought forward for Council's consideration in June 2011 (refer to Report PW09099). However, at its meeting of February 23, 2011, Council directed that the stormwater rate study be cancelled. As such, the Review will address the current level of funding support for the stormwater program exclusively.

POLICY IMPLICATIONS

No identified policy impacts.

RELEVANT CONSULTATION

Public Works – Environment and Sustainable Infrastructure Division has been consulted and supports the objectives and recommendations of this report.

ANALYSIS / RATIONALE FOR RECOMMENDATION

(include Performance Measurement/Benchmarking Data, if applicable)

As previously noted, the direction to staff was to bring forward alternative Rate structures for Council's consideration by June 2012. Staff are recommending a Revised Rate Structure Review Timeline as per Appendix "A" to Report FCS11025(b) due a number of factors including:

Financial Planning & Policy (FPP) Division Staff Resources

Rate structure reviews are an infrequent, fairly unique undertaking (Hamilton has not undertaken one since the 1990's), so it is quite normal to outsource most parts of this work to external consultants with specialized expertise regardless of the size of the municipality/utility. In Spring 2011, staff had proposed an upset limit of \$70,000 for consultant resources which was identified as a much lower cost relative to the higher costs experienced by comparator municipal rate reviews conducted within the last few years (refer to Report FCS11025(a)). The General Issues Committee (GIC) at its April 11, 2011 meeting directed that the Review be undertaken without the use of external consultant resources with a target completion date of June 2012.

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In light of the limited capacity of the Financial Planning and Policy (FPP) division of Corporate Services, a single staff member was identified to lead and coordinate the Review; however, this resource could not be fully seconded to the Review due to other competing projects. Since April 2011, a number of items have inhibited progress on the Review:

- Projects requiring significant coordination/support from FPP resource including:
 - Biosolids - P3 Canada project since May 2011
 - McMaster Health Campus/Public Health Accommodations since June 2011
 - Halton Water Supply Agreement – discussions initiated in 2010, Council approval in June 2011 with final execution occurring in September 2011 with 2011 Rate Revenues of \$210,000
 - Private Fire Line Fees – Council approval in December 2011 with fee effective July 2012, 2012 budgeted revenues of \$200,000
- 2012 Rate Budget – budgeting models, rate budget books, staff report and presentation to December 2, 2011 GIC
- Audits/Funding Agreements Support
 - Provincial Gas Tax annual agreement executed June 2011
 - Stimulus funding program updates to Council (June 2011 and January 2012)
 - Canada Housing and Mortgage Corporation (CHMC) loan financial audit - completed in January 2012 related to \$25 million dollar loan provided to the City in June 2010
 - Court Security Prisoner Transportation Program Funding Agreement – Council approval in February 2012
 - 2011 Federal Gas Tax Audit – annual audit requirement completed in February 2012
 - Lister Block Grant Financial Audit – final audit related to the Province's \$7 million grant to the City for the purchase of the Lister Block
- FPP staff extended sickness absences further strained limited resources to devote to the Review

Rate Structure Review Scope

An initial evaluation of rate structure reviews completed by other Ontario municipalities suggests that a review of Hamilton's rate structure will be more involved than those completed by other communities for the following reasons:

- Hamilton's Rate Budgeting Methodology is unique and needs to be reviewed

Three very distinct service programs - Water, Wastewater and Stormwater – have been budgeted under the rate-supported revenues as if they are one service. This budgeting practice is unique as most communities (whether or not stormwater is funded by Rates) typically budget each service as separate distinct utilities as reflected by different rates and adopt related unique increases for each service program. By treating the three services as one, the increasing cost pressures of one component (for example, stormwater) may result in other components' (water and wastewater) services and projects being deferred. In essence, there is no dedicated funding by service program.

A rate structure review for Hamilton should examine best practices and guidelines for budgeting user fee supported programs such as water, wastewater and stormwater.

- In Hamilton, Stormwater is largely funded by the rate supported budget and therefore should be part of the rate structure review

Relative to other Ontario municipalities, Hamilton has a rather unique stormwater funding structure that currently utilizes a combination of water/sewer utility fees and property taxes as funding sources. No other Ontario comparator has been identified that utilizes a combination of these funding sources. The majority of Ontario municipalities continue to rely on property taxes to fund their stormwater programs. The City's stormwater program is currently funded through water/ wastewater rates and property taxes with development charges funding stormwater infrastructure related to the construction of new development (no development charge funding for ongoing operations and maintenance). Based on the approved 2012 Rate and Tax supported budgets, the stormwater program is funded 87% from Rates and 13% from property taxes.

Given the fact that there is no dedicated funding for water, wastewater or stormwater, a review of Hamilton's rate structure must incorporate stormwater. As previously noted, most Ontario municipalities fund stormwater via property taxes and hence, their rate structure reviews are relatively less complicated.

Water Consumption Data Requirements

Alternative rate structures may impact various customer sectors differently and as such, the associated impacts would need to be identified as part of the Review. This will require significant modelling of alternative rates on users with various water use profiles. In order to conduct modelling, it necessitated obtaining consumption band data - from water billing records extract the a profile of the number of accounts with water consumption in various intervals for example, the number of customers who use monthly between 0 – 5 m³, 6 -10 m³, etc over a set period of time.

Since May 2011, FPP staff have been working with Horizon Utilities and their enterprise information management system provider, Daffron to have programming completed to have water consumption band data available for rate structure impact analysis. After several iterations, consumption band queries have been finalized as of February 2012 at total cost of approximately \$5,000 for Daffron programming services. The query development was completed in a manner so that consumption band data can be extracted on an ongoing basis with the benefit that this query capability will be useful not only for analysing the impact of alternative rate structures but also to analyse water consumption as desired for example, to examine seasonal water usage in greater detail.

Public Consultation

Most other rate structure reviews completed by other Ontario municipalities include a public consultation component and given the differing impacts of alternative rate structures on various customer sectors, incorporating a public consultation component in a rate structure review for Hamilton would be prudent. This public consultation was not contemplated in the original Review timeline that had a target completion date of June 2012.

Given existing resources, the intent of the Revised Rate Structure Review Timeline is to allow sufficient time that will encompass all components and aspects that are relevant for a review of Hamilton's rate structure.

Rate Structure Components for Review:

- **Budgeting** - review Hamilton's Rate budgeting practices and examine best practices and guidelines for budgeting user fee supported programs such as water, wastewater and stormwater
- **Water Rate Component** – comprises a review of the fixed and variable rate subcomponents

Fixed Rate Sub-Component – within the review of the fixed component will be a number of considerations:

- 1) How much of fixed costs could/should be recovered through the fixed charge?
- 2) Minimum consumption charge - Hamilton is unique in that its fixed charge includes a minimum water charge (progressive, based on size of meter) with most residential services including the first 5m³ of consumption per month. In a recent benchmarking survey of Ontario municipalities, Hamilton was identified as the only municipal of the 80+ surveyed municipalities that has a minimum consumption charge. This is inconsistent with the practice across Ontario, so should this be continued?
- 3) Meter Equivalency factor - Similar to the majority of municipalities surveyed and, in conjunction with Canadian Waterworks Association (CWWA)/American Waterworks Association (AWWA) practices, the City currently charges customers different rates based on the meter size of the service which is referred to a meter equivalency factor. Many municipalities rely on industry standard meter equivalent ratios set out by CWWA/AWWA to establish the appropriate meter service cost differentials. These are applied to the costs that are recovered from the fixed monthly charge. Hamilton is using weighting factors to define the monthly service charges by meter size however; this has not been updated in a number of years and should be reviewed? Additionally, the City has been using meter size as the basis for fixed charges in lieu of service connection size but there may be justification to change the basis from meter size to one based on service connection size going forward.

Variable Rate Sub-Component – within the review of the fixed component will be a number of considerations:

- 1) Uniform rate structure – most commonly used rate structure among Ontario municipalities however, Review needs to examine structures with inclining blocks (conservation/seasonal/excess use rates) and/or declining blocks
- 2) Water Service Area Rates – structure involving various water rates depending on water service areas within City. This rate structure is not very common and usually is related to the cost of service being significantly different in specific geographic areas within the utility service area

- **Wastewater Rate Component** – examine best practices and guidelines of methodologies to recover wastewater costs
- **Stormwater Rate Component** – comprises review of models to recover for stormwater costs ie. property taxes, rate budget allocation or dedicated utility fee

ALTERNATIVES FOR CONSIDERATION

(include Financial, Staffing, Legal and Policy Implications and pros and cons for each alternative)

Alternative 1 – Accelerate Recommended Revised Timeline

In order to accelerate the recommended revised timeline so that the Review will encompass all components and aspects that are relevant, additional resources would have to be dedicated to the Review.

As previously noted, most municipalities utilize external consultants with specialized expertise to complete their rate structure reviews. Given that Hamilton's review will be relatively more involved, securing the services of a consultant firm with a background in conducting rate structure reviews would likely accelerate the timeline to complete the Review.

A literature review has shown that two consultant firms have supported the majority of the rate reviews undertaken by Ontario municipalities. An additional advantage of the reliance on these firms is that they have extensive knowledge and experience of the practices/policies of other water utilities across the province. One of these firms has provided services to Hamilton recently related to water and wastewater financial planning and development charges. The General Issues Committee was previously provided this information (refer to Report FCS11025(a) for further details).

Alternative 2 – Modified Revised Timeline Incorporating Impact Analysis Validation Phase

The recommended Revised Rate Structure Review Timeline as outlined in the Executive Summary section of this report, projects implementing a revised rate structure in January 2014. An alternative would be to delay the implementation of a revised rate structure until January 2015 to provide staff the opportunity to confirm the impacts of the new rate structure. A parallel financial model would be created to incorporate actual consumption as billed in 2014 in order to determine what the impacts are to consumers with differing consumption profiles, various customer sectors and on the overall rate revenues. It is anticipated that existing resources could accommodate this alternative.

CORPORATE STRATEGIC PLAN (Linkage to Desired End Results)

Focus Areas: 1. Skilled, Innovative and Respectful Organization, 2. Financial Sustainability, 3. Intergovernmental Relationships, 4. Growing Our Economy, 5. Social Development, 6. Environmental Stewardship, 7. Healthy Community

Financial Sustainability

- ◆ Financially Sustainable City by 2020
- ◆ Effective and sustainable Growth Management
- ◆ Delivery of municipal services and management capital assets/liabilities in a sustainable, innovative and cost effective manner
- ◆ Full life-cycle costing for capital
- ◆ Address infrastructure deficiencies and unfunded liabilities

Environmental Stewardship

- ◆ Natural resources are protected and enhanced

Healthy Community

- ◆ Adequate access to food, water, shelter and income, safety, work, recreation and support for all (Human Services)

APPENDICES / SCHEDULES

Appendix "A" to Report FCS11025(b) - Revised Rate Structure Review Timeline

