

# FUNDING IMPACT STATEMENTS INCLUDING RATES FOR 2019-2020

This section includes full details of how rates are calculated. This statement should be read in conjunction with Council’s Revenue and Financing Policy, which sets out Council’s policies in respect of each source of funding of operating expenses.

## SUMMARY OF FUNDING MECHANISMS AND INDICATION OF LEVEL OF FUNDS TO BE PRODUCED BY EACH MECHANISM

The Whole of Council Funding Impact Statement sets out the sources of funding to be used for 2019-2029, the amount of funds expected to be produced from each source, and how the funds are to be applied. Details of user charges and other funding sources, and the proportion applicable to each activity, are included in the Council’s Revenue and Financing Policy.

### UNIFORM ANNUAL GENERAL CHARGE (UAGC)

Council has not set a UAGC for 2019/20.

### DEFINITION OF SEPARATELY USED OR INHABITED PART (SUIP)

For the purposes of any targeted rate set as a fixed amount per SUIP of a rating unit, a SUIP is defined as:

- any part of the rating unit separately used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.
- at a minimum, the land or premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or actual use by persons for purposes of conducting a business.

For the avoidance of doubt, a rating unit that has only one use (i.e. it does not have separate parts or is vacant land) is treated as being one SUIP of a rating unit.

### RATES FOR YEAR

For the 2019/20 year, and for subsequent years, the Council will set the following rates:

#### a) Water Supply Rate

A targeted rate will be set to meet the net operating costs of water supply and reticulation in the city. Lump sums will not be invited in respect of this rate. Council has set the targeted rate for water supply on the basis of the following factors:

- a charge per separately used or inhabited part of a rating unit which is connected to the water reticulation system and is not metered.
- a charge of 50% of the above charge per separately used or inhabited part of a rating unit that is not connected to, but is able to be connected to the water reticulation system.
- a charge per rating unit which is connected to the water reticulation system and contains more than one separately used or inhabited part, where a water meter has been installed to measure the total water consumed.

Provided that:

- rating units situated within 100 metres from any part of the water reticulation network are considered to be able to be connected (i.e. serviceable).
- rating units that are not connected to the system, and that are not able to be connected, will not be liable for this rate.
- where the owner of a rating unit with more than one separately used or inhabited part has installed a water

meter to measure the total water consumed, the owner will be liable to pay for water consumed as measured by the meter as set out in Council’s Fees and Charges.

The charges for the 2019-20 rating year are as follows:

| CATEGORY                      | CHARGE                   |
|-------------------------------|--------------------------|
| Connected and unmetered       | \$448.50 per part        |
| Serviceable but not Connected | \$224.25 per part        |
| Connected and metered         | \$448.50 per rating unit |

#### b) Wastewater Rate

A targeted rate will be set to meet the net operating costs of wastewater collection, treatment and disposal within the city. Lump sums will not be invited in respect of this rate.

Council will set the targeted rate for the wastewater function on the basis of the following factors:

- a charge per rating unit or separately used or inhabited part of a rating unit for all rating units connected to the wastewater system
- for rating units in the business categories, an additional charge of 50% of the above charge for the second and each subsequent WC or urinal connected to the wastewater system.

Provided that:

- no charge is made to any rating unit not connected to the wastewater system.

The charges for the 2019-20 rating year are as follows:

| CATEGORY  | CHARGE        |
|---|---------------|
| Connected – per rating unit or SUIP   | \$478.50 each |
| For commercial properties second and each subsequent WC or urinal per rating unit | \$239.25 each |

### c) Recycling Charge

A targeted rate will be set to meet 100% of the costs of the recycling collection service from residential properties. Lump sums will not be invited in respect of this rate.

The targeted rate will be set as a fixed amount per separately used or inhabited part (SUIP) of each rating unit in the Residential differential category.

The charge for the 2019-20 rating year is as follows:

| CATEGORY                                 | CHARGE  |
|--|---------|
| Rating units in the Residential category | \$40.00 |

### d) Jackson Street Programme Rate

A targeted rate, based on the capital value of each rating unit, will be set to raise revenue from rating units being operated as businesses and with a frontage to Jackson Street, Petone, between Hutt Road and Cuba Street. The revenue raised from this rate will be applied to meet the costs of the Jackson Street Programme, which is a community-based initiative to help reorganise and revitalise commercial activities in Jackson Street. Lump sums will not be invited in respect of this rate.

The charge for the 2019-20 rating year is as follows:

| CATEGORY   | CHARGE PER \$ OF CAPITAL VALUE PER RATING UNIT |
|--|--|
| Rating units in any business category having frontage to Jackson Street, Petone, between Hutt Road and Cuba Street | 0.0008013 cents per \$ of Capital Value        |

### e) General Rate

A general rate will be set:

- to meet the costs of Council activities, other than those detailed above
- based on the Capital Value of each rating unit in the city
- on a differential basis, based on the use to which the land is put.

#### DIFFERENTIAL RATING DETAILS

Each rating unit is allocated to a differential rating category (based on land use and location) for the purpose of calculating the general rate and some targeted rates. Set out below are the definitions used to allocate rating units to categories, together with details of the differential rating relationships between each category of rating unit for the purposes of setting and assessing the general rate. The relationships are calculated to produce, as near as is practicable, the correct proportion of general rate revenue from each group, as is indicated by Council's Revenue and Financing Policy.

#### DEFINITION OF RATING CATEGORIES

| CATEGORY          | DESCRIPTION   |
|-------------------|---|
| Residential (RES) | All rating units in the city which are: <ul style="list-style-type: none"> <li>• used primarily for residential purposes, excluding properties categorised as rural;</li> <li>• used or set aside for reserve or recreational purposes (other than East Harbour Regional Park).</li> </ul>  |
| Rural (RUR)       | All rating units in the city which are: <ul style="list-style-type: none"> <li>• used primarily for residential purposes, having an area in excess of 3,000 m<sup>2</sup>, but not connected to either water or sewerage reticulation;</li> <li>• East Harbour Regional Park;</li> <li>• not otherwise categorised in the Definition of Rating Categories table.</li> </ul> |

| CATEGORY                     | DESCRIPTION  |
|------------------------------|--|
| Business Accommodation (BUA) | All rating units in any part of the city which are used primarily for commercial accommodation.  |
| Business Central (BUC)       | All rating units which are located within the Central Area Parking District and which are used primarily or predominantly for commercial and/or industrial purposes, excluding properties categorised as: <ul style="list-style-type: none"> <li>• Utility Networks;</li> <li>• Business Accommodation.</li> </ul>   |
| Business Suburban (BUS)      | All rating units in any part of the city which are used primarily or predominantly for commercial and/or industrial purposes, excluding properties categorised as: <ul style="list-style-type: none"> <li>• Community Facilities;</li> <li>• Business Central;</li> <li>• Utility Networks;</li> <li>• Business Accommodation.</li> </ul>  |
| Utility Networks (UTN)       | All rating units which comprise all or part of a utility network.  |
| Community Facilities 1 (CF1) | All land in the city which is: <ul style="list-style-type: none"> <li>• non-rateable in terms of the Local Government (Rating) Act 2002, Schedule 1, Part 1;</li> <li>• 50% non-rateable in terms of the Local Government (Rating) Act 2002, Schedule 1, Part 2.</li> </ul>  |
| Community Facilities 2 (CF2) | All rating units in the city occupied by charitable trusts and not-for-profit organisations which either: <ul style="list-style-type: none"> <li>• use the land for non-trading purposes for the benefit of the community;</li> <li>• would qualify as land which is 50% non-rateable in accordance with Part 2 of Schedule 1 of the Local Government (Rating) Act 2002 if the organisation did not have a liquor licence, but excluding any rating unit used for residential purposes.</li> </ul> |
| Community Facilities 3 (CF3) | All rating units in the city occupied by not-for-profit community groups or organisations whose primary purpose is to address the needs of adult members for entertainment or social interaction, and which engage in recreational, sporting, welfare or community services as a secondary purpose.  |



**For the purposes of these definitions:**

- rating units which have no apparent land use (or where there is doubt as to the relevant use) will be placed in a category which best suits the activity area of the property under the District Plan;
- rating units which have more than one use (or where there is doubt as to the relevant primary use) will be placed in the category with the highest differential factor;
- Central Area Parking District is as defined in the District Plan – City of Lower Hutt.

For the avoidance of doubt, “commercial purposes” includes rating units used:

- as a hotel, motel, inn, hostel or boarding house
- primarily as licensed premises
- as a camping ground
- as a convalescent home, nursing home, rest home or hospice operating for profit
- as a fire station
- by a government, quasi-government or local authority agency for administration or operational purposes
- as an establishment similar to any of the kinds referred to above, except to the extent that any such rating unit is non-rateable land in terms of the Local Government (Rating) Act 2002.

A “utility network” includes:

- a gas, petroleum or geothermal energy distribution system
- an electricity distribution system
- a telecommunications or radio communications system
- a wastewater, storm water or water supply reticulation system.

“Commercial accommodation” means the provision of accommodation for more than five persons (with or without any care, medical or other treatment or services) in the course of business, and to that extent includes:

- a hotel, motel, inn, hostel or boarding house
- any licensed premises where the provision of accommodation is the primary use
- a camping ground
- a convalescent home, nursing home, rest home or hospice operating for profit.

Subject to the right of objection set out in section 29 of the Local Government (Rating) Act 2002, it shall be at the sole discretion of Council to determine the use or primary use of any rating unit in the city.

**The differential categories and charges for the 2019-20 year are as follows:**

| CATEGORY                     | DIFFERENTIAL | CHARGE PER \$ OF CAPITAL VALUE PER RATING UNIT |
|------------------------------|--------------|--|
| Residential (RES)            | 1.00         | 0.31713 cents                                  |
| Rural (RUR)                  | 0.75         | 0.23785 cents                                  |
| Business Accommodation (BUA) | 2.51         | 0.79599 cents                                  |
| Business Central (BUC)       | 2.72         | 0.86258 cents                                  |
| Business Suburban (BUS)      | 2.63         | 0.83404 cents                                  |
| Utility Networks (UTN)       | 2.36         | 0.74842 cents                                  |
| Community Facilities 1 (CF1) | 1.00         | 0.31713 cents                                  |
| Community Facilities 2 (CF2) | 0.50         | 0.15856 cents                                  |
| Community Facilities 3 (CF3) | 2.36         | 0.74842 cents                                  |

## Relationships of Differential Categories

The rate in the dollar set and assessed in respect of each specified category of rating units shall vary from the rate in the dollar in respect of any other specified category of property as set out below. Council has amended the differential factors used in 2011/12 and 2012/13 and these were introduced over a 10 year period that commenced in 2012 - 2013.

For 2017/18, Council agreed to freeze the differential transition for one year and extend the transition period by a year, to reduce the rates impact on residential ratepayers caused by the significant increase in residential property values following the three yearly revaluation of properties (for rating purposes), in October 2016.

The differential policy was reviewed by Councillors during the preparation of the 2018 - 2028 Long Term Plan. Council decided to continue with the differential transition plan from 1 July 2018 so that from 1 July 2022 the business rate would be no more than 2.29 times (previously 2.3 times) greater than the general rate of a residential property of the same value.

| CATEGORY                     | DIFFERENTIAL FACTOR |         | TRANSITION OVER 11 YEARS (ORIGINALLY 10 YEARS) |         |         |         |         |         |         |         |         |         | DIFFERENTIAL FACTOR AFTER 11 YEARS |  |
|------------------------------|---------------------|---------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|------------------------------------|--|
|                              | 2011/12             | 2012/13 | 2013/14  | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |                                    |  |
| Residential (RES)            | 1.00                | 1.00    | 1.00   | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    |                                    |  |
| Rural (RUR)                  | 0.65                | 0.67    | 0.68   | 0.70    | 0.71    | 0.73    | 0.73    | 0.74    | 0.75    | 0.76    | 0.77    | 0.80    |                                    |  |
| Business Accommodation (BUA) | 3.00                | 2.93    | 2.86   | 2.79    | 2.72    | 2.65    | 2.65    | 2.58    | 2.51    | 2.44    | 2.37    | 2.29    |                                    |  |
| Business Central (BUC)       | 3.70                | 3.56    | 3.42   | 3.28    | 3.14    | 3.00    | 3.00    | 2.86    | 2.72    | 2.58    | 2.44    | 2.29    |                                    |  |
| Business Suburban (BUS)      | 3.40                | 3.29    | 3.18   | 3.07    | 2.96    | 2.85    | 2.85    | 2.74    | 2.63    | 2.52    | 2.41    | 2.29    |                                    |  |
| Utility Networks (UTN)       | 2.50                | 2.48    | 2.46   | 2.44    | 2.42    | 2.40    | 2.40    | 2.38    | 2.36    | 2.34    | 2.32    | 2.29    |                                    |  |
| Community Facilities 1 (CF1) | 1.00                | 1.00    | 1.00   | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    |                                    |  |
| Community Facilities 2 (CF2) | 0.50                | 0.50    | 0.50   | 0.50    | 0.50    | 0.50    | 0.50    | 0.50    | 0.50    | 0.50    | 0.50    | 0.50    |                                    |  |
| Community Facilities 3 (CF3) | 2.50                | 2.48    | 2.46   | 2.44    | 2.42    | 2.40    | 2.40    | 2.38    | 2.36    | 2.34    | 2.32    | 2.29    |                                    |  |

## SUMMARY OF REVENUE REQUIRED BY DIFFERENTIAL GROUP

| DIFFERENTIAL GROUP     | TOTAL RATES BY CATEGORY 2019-2020 \$'000 GST INCLUSIVE | PROPORTION OF TOTAL RATES |
|------------------------|--|---------------------------|
| Residential            | 91,396   | 71.2%                     |
| Rural                  | 805  | 0.6%                      |
| Utility Networks       | 4,611  | 3.6%                      |
| Business:              |  |                           |
| Accommodation          | 855  | 0.7%                      |
| Central                | 7,113  | 5.5%                      |
| Suburban               | 22,209   | 17.3%                     |
| Community Facilities:  |  |                           |
| 1                      | 990  | 0.8%                      |
| 2                      | 254  | 0.2%                      |
| 3                      | 164  | 0.1%                      |
| <b>Total Rates Set</b> | <b>128,397</b>   | <b>100%</b>               |

## PENALTIES ON UNPAID RATES

The Council resolves, pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002, except as stated below\*, that:

a) A penalty of 10% will be added to the amount of any instalment remaining unpaid by the relevant due date above.

## SUMMARY OF TOTAL REVENUE REQUIRED FROM 2019-20 RATES

| RATE                      | AMOUNT (INCLUSIVE OF GST) \$'000 | AMOUNT (EXCLUSIVE OF GST) \$'000 |
|---------------------------|----------------------------------|----------------------------------|
| General Rate              | 87,534                           | 76,116                           |
| Targeted Rates:           |                                  |                                  |
| Water Supply              | 18,369                           | 15,973                           |
| Wastewater                | 20,945                           | 18,213                           |
| Jackson Street            | 157                              | 137                              |
| Recycling                 | 1,538                            | 1,337                            |
| <b>Total Rate Revenue</b> | <b>128,543</b>                   | <b>111,776</b>                   |

Note: The total rate revenue includes rates charged on Council-owned properties, rate refunds and rate remissions.

- b) A penalty of 10% will be added to the amount of any rates assessed in previous years remaining unpaid on 20 August 2019.
- c) A further penalty of 10% will be added to the amount of any rates to which a penalty has been added under b) above and which remain unpaid on 20 February 2020.

## RATES INSTALMENT DETAILS

The rates above are payable in six equal instalments on the following dates:

| INSTALMENT NUMBER | DUE DATE         |
|-------------------|------------------|
| One               | 20 August 2019   |
| Two               | 21 October 2019  |
| Three             | 20 December 2019 |
| Four              | 20 February 2020 |
| Five              | 20 April 2020    |
| Six               | 22 June 2020     |

\*No penalty shall be added to any rate account if:

- A direct debit authority is in place for payment of the rates by regular weekly, fortnightly or monthly instalments, and payment in full is made by the end of the rating year.
- Any other satisfactory arrangement has been reached for payment of the current rates by regular instalments by the end of the rating year.

## RATING BASE

Based on the projected increase of 1% in the rating base each year, the following table shows the projected number of rating units in the city as at 30 June:

| 2019 ACTUAL | 2021   | 2022   | 2023   | 2024   | 2025   | 2026   | 2027   | 2028   | 2029   |
|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 41,944      | 42,363 | 42,786 | 43,214 | 43,646 | 44,082 | 44,523 | 44,968 | 45,418 | 45,872 |



## EXAMPLES OF RATES ON A RANGE OF TYPICAL PROPERTIES

The examples below show how a range of properties are affected by the rates for 2019/20:

| RATES SAMPLES - IMPACT IN RESIDENTIAL PROPERTY RATES FOR THE 2019/20 YEAR (INCLUDING GST) |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| RESIDENTIAL (AVERAGE CV = \$476,000 MEDIAN CV = \$430,000)                                |                   |                   |                   |                   |                   |                   |
| CAPITAL VALUE RESIDENTIAL PROPERTIES  | \$200,000         | \$400,000         | \$476,000         | \$600,000         | \$800,000         | \$1,000,000       |
| 2018/2019 Rates:  |                   |                   |                   |                   |                   |                   |
| General rate  | \$618.20          | \$1,236.40        | \$1,471.32        | \$1,854.60        | \$2,472.80        | \$3,091.00        |
| Wastewater rate   | \$468.50          | \$468.50          | \$468.50          | \$468.50          | \$468.50          | \$468.50          |
| Water rate  | \$413.00          | \$413.00          | \$413.00          | \$413.00          | \$413.00          | \$413.00          |
| Recycling rate  | \$40.00           | \$40.00           | \$40.00           | \$40.00           | \$40.00           | \$40.00           |
| <b>Total rates 2018/19</b>  | <b>\$1,539.70</b> | <b>\$2,157.90</b> | <b>\$2,392.82</b> | <b>\$2,776.10</b> | <b>\$3,394.30</b> | <b>\$4,012.50</b> |
| CAPITAL VALUE   | \$200,000         | \$400,000         | \$476,000         | \$600,000         | \$800,000         | \$1,000,000       |
| 2019/2020 Rates:  |                   |                   |                   |                   |                   |                   |
| General rate  | \$634.26          | \$1,268.52        | \$1,509.54        | \$1,902.78        | \$2,537.04        | \$3,171.30        |
| Wastewater rate   | \$478.50          | \$478.50          | \$478.50          | \$478.50          | \$478.50          | \$478.50          |
| Water rate  | \$448.50          | \$448.50          | \$448.50          | \$448.50          | \$448.50          | \$448.50          |
| Recycling rate  | \$40.00           | \$40.00           | \$40.00           | \$40.00           | \$40.00           | \$40.00           |
| <b>Total rates 2019/20</b>  | <b>\$1,601.26</b> | <b>\$2,235.52</b> | <b>\$2,476.54</b> | <b>\$2,869.78</b> | <b>\$3,504.04</b> | <b>\$4,138.30</b> |
| Total change  | \$61.56           | \$77.63           | \$83.72           | \$93.68           | \$109.74          | \$125.80          |
| <b>\$'s per week</b>  | <b>\$1.18</b>     | <b>\$1.49</b>     | <b>\$1.61</b>     | <b>\$1.80</b>     | <b>\$2.11</b>     | <b>\$2.42</b>     |
|   | 4.00%             | 3.60%             | 3.50%             | 3.37%             | 3.23%             | 3.14%             |
| General rate change   | \$16.06           | \$32.12           | \$38.22           | \$48.18           | \$64.24           | \$80.30           |
|   | 2.60%             | 2.60%             | 2.60%             | 2.60%             | 2.60%             | 2.60%             |
| Wastewater change   | \$10.00           | \$10.00           | \$10.00           | \$10.00           | \$10.00           | \$10.00           |
|   | 2.13%             | 2.13%             | 2.13%             | 2.13%             | 2.13%             | 2.13%             |
| Water change  | \$35.50           | \$35.50           | \$35.50           | \$35.50           | \$35.50           | \$35.50           |
|   | 8.60%             | 8.60%             | 8.60%             | 8.60%             | 8.60%             | 8.60%             |
| Recycling change  | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
|   | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             | 0.00%             |



RATES SAMPLES - IMPACT ON OTHER PROPERTY TYPES FOR THE 2019/20 YEAR (INCLUDING GST)

|                            | AVERAGE BUSINESS CENTRAL | AVERAGE BUSINESS SUBURBAN | AVERAGE BUSINESS ACCOMMODATION | AVERAGE RURAL     | COMMUNITY FACILITIES 1 | COMMUNITY FACILITIES 2 | COMMUNITY FACILITIES 3 | UTILITIES          |
|----------------------------|--------------------------|---------------------------|--------------------------------|-------------------|------------------------|------------------------|------------------------|--------------------|
| CAPITAL VALUE              | \$1,310,628              | \$1,203,078               | \$2,279,028                    | \$643,147         | \$1,110,000            | \$1,800,000            | \$7,325,000            | \$2,370,000        |
| <b>2018/2019 Rates:</b>    |                          |                           |                                |                   |                        |                        |                        |                    |
| General rate               | \$11,586.34              | \$10,189.35               | \$18,174.79                    | \$1,471.07        | \$3,431.00             | \$2,781.90             | \$53,887.10            | \$17,435.14        |
| Wastewater rate            | \$702.75                 | \$702.75                  | \$3,045.25                     |                   | \$1,171.25             | \$2,108.25             | \$7496.00              |                    |
| Water rate                 | \$413.00                 | \$413.00                  | \$413.00                       |                   | \$413.00               | \$413.00               | \$413.00               |                    |
| <b>Total rates 2018/19</b> | <b>\$12,702.09</b>       | <b>\$11,305.10</b>        | <b>\$21,633.04</b>             | <b>\$1,471.07</b> | <b>\$5,015.25</b>      | <b>\$5,303.25</b>      | <b>\$61,796.10</b>     | <b>\$17,435.14</b> |
| CAPITAL VALUE              | \$1,310,628              | \$1,203,078               | \$2,279,028                    | \$643,147         | \$1,110,000            | \$1,800,000            | \$7,325,000            | \$2,370,000        |
| <b>2019/2020 Rates:</b>    |                          |                           |                                |                   |                        |                        |                        |                    |
| General rate               | 11,305.22                | \$10,034.15               | \$18,140.83                    | \$1,529.73        | \$3,520.14             | \$2,854.08             | \$54,821.77            | \$17,738.00        |
| Wastewater rate            | \$717.75                 | \$717.75                  | \$3,110.25                     |                   | \$1,196.25             | \$2,153.25             | \$7,656.00             |                    |
| Water rate                 | \$448.50                 | \$448.50                  | \$448.50                       |                   | \$448.50               | \$448.50               | \$448.50               |                    |
| <b>Total rates 2019/20</b> | <b>\$12,471.47</b>       | <b>\$11,200.40</b>        | <b>\$21,699.58</b>             | <b>\$1,529.73</b> | <b>\$5,164.89</b>      | <b>\$5,455.83</b>      | <b>\$62,926.27</b>     | <b>\$17,738.00</b> |
| Total change               | -\$230.62                | -\$104.70                 | \$66.54                        | \$58.66           | \$149.64               | \$152.68               | \$1,130.17             | \$302.86           |
| <b>\$'s per week</b>       | <b>-\$4.44</b>           | <b>-\$2.01</b>            | <b>\$1.28</b>                  | <b>\$1.13</b>     | <b>\$2.88</b>          | <b>\$2.94</b>          | <b>\$21.73</b>         | <b>\$5.82</b>      |
|                            | -1.82%                   | -0.93%                    | 0.31%                          | 3.99%             | 2.98%                  | 2.88%                  | 1.83%                  | 1.74%              |
| General rate change        | -\$281.12                | -\$155.20                 | -\$33.96                       | \$58.66           | \$89.14                | \$72.18                | \$934.67               | \$302.86           |
|                            | -2.43%                   | -1.52%                    | -0.19%                         | 3.99%             | 2.60%                  | 2.59%                  | 1.73%                  | 1.74%              |
| Wastewater change          | \$15.00                  | \$15.00                   | \$65.00                        |                   | \$25.00                | \$45.00                | \$160.00               |                    |
|                            | 2.13%                    | 2.13%                     | 2.13%                          |                   | 2.13%                  | 2.13%                  | 2.13%                  |                    |
| Water change               | \$35.50                  | \$35.50                   | \$35.50                        |                   | \$35.50                | \$35.50                | \$35.50                |                    |
|                            | 8.60%                    | 8.60%                     | 8.60%                          |                   | 8.60%                  | 8.60%                  | 8.60%                  |                    |