

**City of Avalon**  
**Sewer Cost of Service Study**  
**Revenue Requirement Summary**  
**Exhibit 1**

	<i>Budget</i>	<i>Projected</i>				
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
<b>Revenue</b>						
Rate Revenues	\$2,512,821	\$2,512,821	\$2,512,821	\$2,512,821	\$2,512,821	\$2,512,821
Non-Operating Revenues	204,661	204,727	205,084	206,037	206,598	206,881
<b>Total Revenues</b>	<b>\$2,717,482</b>	<b>\$2,717,548</b>	<b>\$2,717,904</b>	<b>\$2,718,858</b>	<b>\$2,719,419</b>	<b>\$2,719,702</b>
<b>Expenses</b>						
Total Operations & Maintenance	\$2,397,847	\$2,403,899	\$2,460,348	\$2,518,302	\$2,577,805	\$2,638,903
Taxes / Transfers	0	0	0	0	0	0
Net Debt Service	48,354	48,354	48,354	48,354	48,354	0
Rate Funded Capital	250,000	350,000	375,000	400,000	425,000	500,000
Reserve Funding	21,281	91,193	198,310	217,002	222,388	226,936
<b>Total Revenue Requirement</b>	<b>\$2,717,482</b>	<b>\$2,893,446</b>	<b>\$3,082,012</b>	<b>\$3,183,658</b>	<b>\$3,273,547</b>	<b>\$3,365,839</b>
Balance/(Deficiency) of Funds	\$0	(\$175,897)	(\$364,108)	(\$464,800)	(\$554,129)	(\$646,137)
Bal/(Def.) as a % of Rate Rev.	0.0%	7.0%	14.5%	18.5%	22.1%	25.7%
<b>Proposed Rate Adjustment</b>	<b>0.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>3.5%</b>	<b>3.0%</b>	<b>3.0%</b>
Add'l Revenue from Adj.	\$0	\$175,897	\$364,108	\$464,800	\$554,129	\$646,137
Total Bal./(Def.) of Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Additional Rate Increase Needed</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>DSC Ratio</b>						
Before Rate Adjustment	6.61	6.49	5.33	4.15	2.93	N/A
After Rate Adjustment	6.61	10.12	12.86	13.76	14.39	N/A
<b>Avg Res Annual Bill</b>	<b>\$873.00</b>	<b>\$934.11</b>	<b>\$999.50</b>	<b>\$1,034.48</b>	<b>\$1,065.51</b>	<b>\$1,097.48</b>
<b>Avg Res Monthly Bill</b>	<b>\$72.75</b>	<b>\$77.84</b>	<b>\$83.29</b>	<b>\$86.21</b>	<b>\$88.79</b>	<b>\$91.46</b>
<b>Total Ending Balance</b>	<b>\$273,364</b>	<b>\$217,556</b>	<b>\$415,866</b>	<b>\$598,868</b>	<b>\$640,257</b>	<b>\$712,193</b>

City of Avalon  
 Sewer Cost of Service Study  
 Exhibit 2  
 Escalation Factors

	<i>Budget</i>	<i>Projected</i>				
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
<b>Revenues</b>						
Customer Growth	Calculated	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Expenses</b>						
Labor	Budget	15.5%	3.0%	3.0%	3.0%	3.0%
Benefits - Medical	Budget	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits - Other	Budget	3.5%	3.5%	3.5%	3.5%	3.5%
Materials & Supplies	Budget	2.5%	2.5%	2.5%	2.5%	2.5%
Equipment	Budget	3.5%	3.5%	3.5%	3.5%	3.5%
Miscellaneous	Budget	1.5%	1.5%	1.5%	1.5%	1.5%
Utilities	Budget	3.0%	3.0%	3.0%	3.0%	3.0%
Insurance	Budget	3.0%	3.0%	3.0%	3.0%	3.0%
Flat	Budget	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Interest</b>	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
<b>New Debt Service</b>						
<b>Low Interest Loans</b>						
Term in Years	20	20	20	20	20	20
Rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
<b>Revenue Bond</b>						
Term in Years	20	20	20	20	20	20
Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

City of Avalon  
Sewer Cost of Service Study  
Exhibit 3  
Revenue Requirement

	<i>Budget</i>		<i>Projected</i>				<i>Notes</i>
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
<b>Revenues</b>							
<b>Rate Revenues</b>							
<i>Total Rate Revenues</i>	\$2,512,821	\$2,512,821	\$2,512,821	\$2,512,821	\$2,512,821	\$2,512,821	As Customer Growth
<b>Non-Operating Revenues</b>							
Interest	\$1,161	\$1,227	\$1,584	\$2,537	\$3,098	\$3,381	Calc'd on Oper. Balance
Harbor Enterprise Fund	195,000	195,000	195,000	195,000	195,000	195,000	As Customer Growth
Sewer Lateral Fee	8,500	8,500	8,500	8,500	8,500	8,500	As Miscellaneous Revenues
Island Co Discharge Permit	0	0	0	0	0	0	As Miscellaneous Revenues
<i>Total Non-Operating Revenues</i>	\$204,661	\$204,727	\$205,084	\$206,037	\$206,598	\$206,881	
<b>Total Revenues</b>	<b>\$2,717,482</b>	<b>\$2,717,548</b>	<b>\$2,717,904</b>	<b>\$2,718,858</b>	<b>\$2,719,419</b>	<b>\$2,719,702</b>	
<b>Sewer Service</b>							
<b>Salaries &amp; Benefits</b>							
Salaries Regular	\$29,709	\$34,314	\$35,343	\$36,403	\$37,495	\$38,620	As Labor
FICA Retirement	4,287	4,437	4,592	4,753	4,919	5,092	As Benefits - Other
CALPers Unfunded Liability PMT	4,020	4,161	4,306	4,457	4,613	4,774	As Benefits - Other
Health / Life Insurance	2,380	2,499	2,624	2,755	2,893	3,038	As Benefits - Medical
Workers Comp	1,351	1,419	1,489	1,564	1,642	1,724	As Benefits - Medical
Unemployment Ins	594	624	655	688	722	758	As Benefits - Medical
Clothing Allowance	0	0	0	0	0	0	As Benefits - Other
<i>Total Salaries &amp; Benefits</i>	\$42,341	\$47,453	\$49,010	\$50,620	\$52,285	\$54,006	
<b>Maintenance &amp; Operations</b>							
Special Dept. Expense	\$500	\$508	\$515	\$523	\$531	\$539	As Miscellaneous
Utilities - General	5,000	5,150	5,305	5,464	5,628	5,796	As Utilities
Utilities - Electricity	125,000	128,750	132,613	136,591	140,689	144,909	As Utilities
Utilities - Gas / Water / Dump	150,000	154,500	159,135	163,909	168,826	173,891	As Utilities
Miscellaneous Fees	15,000	15,225	15,453	15,685	15,920	16,159	As Miscellaneous
Storm Damage	10,000	10,150	10,302	10,457	10,614	10,773	As Miscellaneous
Emergency Maintenance	100,000	103,500	107,123	110,872	114,752	118,769	As Equipment
Communications	3,000	3,045	3,091	3,137	3,184	3,232	As Miscellaneous
<i>Total Maintenance &amp; Operations</i>	\$408,500	\$420,828	\$433,536	\$446,637	\$460,144	\$474,068	

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	<i>Budget</i>	<i>Projected</i>					<i>Notes</i>
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
<b>Contract Services</b>							
Professional Services	\$40,000	\$46,200	\$47,586	\$49,014	\$50,484	\$51,999	As Labor
Pro. Svcs - Annual Permitting	172,000	63,525	65,431	67,394	69,415	71,498	As Labor
Pro. Svcs - H2S Control	50,000	57,750	59,483	61,267	63,105	64,998	As Labor
Pro. Svcs - Falconer	43,200	49,896	51,393	52,935	54,523	56,158	As Labor
City Attorney Retainer	10,000	11,550	11,897	12,253	12,621	13,000	As Labor
Environ Strategy Consultants	1,080,000	1,096,200	1,112,643	1,129,333	1,146,273	1,163,467	As Miscellaneous
<b>Total Contract Services</b>	<b>\$1,395,200</b>	<b>\$1,325,121</b>	<b>\$1,348,432</b>	<b>\$1,372,195</b>	<b>\$1,396,421</b>	<b>\$1,421,119</b>	
<b>Internal Services</b>							
General Insurance	\$64,175	\$66,100	\$68,083	\$70,126	\$72,230	\$74,397	As Insurance
Admin Overhead	140,772	162,592	167,470	172,494	177,669	182,999	As Labor
<b>Total Internal Services</b>	<b>\$204,948</b>	<b>\$228,693</b>	<b>\$235,553</b>	<b>\$242,620</b>	<b>\$249,899</b>	<b>\$257,395</b>	
<b>Total Sewer Service</b>	<b>\$2,050,988</b>	<b>\$2,022,094</b>	<b>\$2,066,531</b>	<b>\$2,112,072</b>	<b>\$2,158,748</b>	<b>\$2,206,589</b>	
<b>Sewer Service Public Works</b>							
<b>Salaries &amp; Benefits</b>							
Salaries Regular	\$128,497	\$148,414	\$152,867	\$157,453	\$162,177	\$167,042	As Labor
Overtime Regular	2,900	3,350	3,450	3,553	3,660	3,770	As Labor
FICA Retirement	21,852	22,617	23,408	24,228	25,076	25,953	As Benefits - Other
CALPers Unfunded Liability PMT	14,378	14,881	15,402	15,941	16,499	17,077	As Benefits - Other
Health / Life Insurance	33,116	34,772	36,511	38,336	40,253	42,266	As Benefits - Medical
Workers Comp	5,975	6,274	6,587	6,917	7,263	7,626	As Benefits - Medical
Unemployment Ins	2,628	2,759	2,897	3,042	3,194	3,354	As Benefits - Medical
Other Personnel Services	0	0	0	0	0	0	As Benefits - Other
Clothing Allowance	389	403	417	431	446	462	As Benefits - Other
<b>Total Salaries &amp; Benefits</b>	<b>\$209,736</b>	<b>\$233,470</b>	<b>\$241,540</b>	<b>\$249,902</b>	<b>\$258,568</b>	<b>\$267,549</b>	
<b>Maintenance &amp; Operations</b>							
Special Dept. Expense	\$500	\$508	\$515	\$523	\$531	\$539	As Miscellaneous
Miscellaneous Fees	15,000	15,225	15,453	15,685	15,920	16,159	As Miscellaneous
<b>Total Maintenance &amp; Operations</b>	<b>\$15,500</b>	<b>\$15,733</b>	<b>\$15,968</b>	<b>\$16,208</b>	<b>\$16,451</b>	<b>\$16,698</b>	

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	<i>Budget</i>	<i>Projected</i>					<i>Notes</i>
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
<b>Contract Services</b>							
SWRCB - Waste Discharge Fee	\$0	\$0	\$0	\$0	\$0	\$0	As Materials & Supplies
SWRCB - Annual Audit SSMP	18,000	18,450	18,911	19,384	19,869	20,365	As Materials & Supplies
<b>Total Contract Services</b>	<b>\$18,000</b>	<b>\$18,450</b>	<b>\$18,911</b>	<b>\$19,384</b>	<b>\$19,869</b>	<b>\$20,365</b>	
<b>Internal Services</b>							
General Insurance	\$7,858	\$8,094	\$8,337	\$8,587	\$8,844	\$9,110	As Insurance
Admin Overhead	30,166	34,841	35,886	36,963	38,072	39,214	As Labor
Equipment Lease Charges	30,600	35,343	36,403	37,495	38,620	39,779	As Labor
<b>Total Internal Services</b>	<b>\$68,623</b>	<b>\$78,278</b>	<b>\$80,626</b>	<b>\$83,045</b>	<b>\$85,536</b>	<b>\$88,102</b>	
<b>Total Sewer Service Public Works</b>	<b>\$311,859</b>	<b>\$345,930</b>	<b>\$357,045</b>	<b>\$368,539</b>	<b>\$380,424</b>	<b>\$392,715</b>	
<b>Sewer Maintenance &amp; Development</b>							
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	As Labor
Contract Services	0	0	0	0	0	0	As Labor
WWTP - Maint. & Repair of Bldg. Grnds.	35,000	35,875	36,772	37,691	38,633	39,599	As Materials & Supplies
<b>Total Sewer Maintenance &amp; Development</b>	<b>\$35,000</b>	<b>\$35,875</b>	<b>\$36,772</b>	<b>\$37,691</b>	<b>\$38,633</b>	<b>\$39,599</b>	
<b>Total Operations &amp; Maintenance</b>	<b>\$2,397,847</b>	<b>\$2,403,899</b>	<b>\$2,460,348</b>	<b>\$2,518,302</b>	<b>\$2,577,805</b>	<b>\$2,638,903</b>	
<b>Taxes / Transfers</b>							
	\$0	\$0	\$0	\$0	\$0	\$0	As Miscellaneous
<b>Total Taxes / Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

City of Avalon  
Sewer Cost of Service Study  
Exhibit 3  
Revenue Requirement

	<i>Budget</i>	<i>Projected</i>					<i>Notes</i>
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
<b>Debt Service</b>							
Interfund Loan	\$48,354	\$48,354	\$48,354	\$48,354	\$48,354	\$0	Debt Schedule
New SRF Loans	0	0	0	0	0	0	Calc @ 2.5% for 20 Yrs
New Revenue Bonds	0	0	0	0	0	0	Calc @ 5% for 20 Yrs
<b>Total Debt Service</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$0</b>	
<b>Less Connection Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Net Debt Service</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$48,354</b>	<b>\$0</b>	
<b>Rate Funded Capital</b>	<b>\$250,000</b>	<b>\$350,000</b>	<b>\$375,000</b>	<b>\$400,000</b>	<b>\$425,000</b>	<b>\$500,000</b>	<b>\$374,306</b> FY 2019-20 Depr.
<b>Reserve Funding</b>							
To / (From) Sewer Fund - 107	\$21,281	\$91,193	\$198,310	\$217,002	\$222,388	\$226,936	
To / (From) Sewer Capital Reserve Fund - 108	0	0	0	0	0	0	
To / (From) WWTP Replacement Fund - 110	0	0	0	0	0	0	
<b>Total Reserve Funding</b>	<b>\$21,281</b>	<b>\$91,193</b>	<b>\$198,310</b>	<b>\$217,002</b>	<b>\$222,388</b>	<b>\$226,936</b>	
<b>Total Revenue Requirement</b>	<b>\$2,717,482</b>	<b>\$2,893,446</b>	<b>\$3,082,012</b>	<b>\$3,183,658</b>	<b>\$3,273,547</b>	<b>\$3,365,839</b>	
Bal./ (Def.) of Funds	\$0	(\$175,897)	(\$364,108)	(\$464,800)	(\$554,129)	(\$646,137)	
Rate Adj. as a % of Rate Rev.	0.0%	7.0%	14.5%	18.5%	22.1%	25.7%	
<b>Proposed Rate Adjustment</b>	<b>0.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>3.5%</b>	<b>3.0%</b>	<b>3.0%</b>	
<i>Months of Adjustment</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>12</i>	
Add'l Revenue from Adj.	\$0	\$175,897	\$364,108	\$464,800	\$554,129	\$646,137	
Total Bal./ (Def.) of Funds	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Additional Rate Increase Needed</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	

City of Avalon  
Sewer Cost of Service Study  
Exhibit 3  
Revenue Requirement

	<i>Budget</i>		<i>Projected</i>				<i>Notes</i>
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
<b>DSC Ratio</b>							
Before Rate Adjustment	6.61	6.49	5.33	4.15	2.93	N/A	
After Rate Adjustment	6.61	10.12	12.86	13.76	14.39	N/A	
<b>Avg Res Annual Bill</b>							
	<b>\$873.00</b>						
After Proposed Rate Adjustment	\$873.00	\$934.11	\$999.50	\$1,034.48	\$1,065.51	\$1,097.48	
Annual \$ Change		61.11	65.39	34.98	31.03	31.97	
Cumulative Change		61.11	126.50	161.48	192.51	224.48	
<b>Avg Res Monthly Bill</b>							
	<b>\$72.75</b>						
After Proposed Rate Adjustment	\$72.75	\$77.84	\$83.29	\$86.21	\$88.79	\$91.46	
Annual \$ Change		5.09	5.45	2.92	2.59	2.66	
Cumulative Change		5.09	10.54	13.46	16.04	18.71	
<b>Reserve Funds</b>							
<b>Total Beginning Balance</b>	<b>\$191,083</b>	<b>\$273,364</b>	<b>\$217,556</b>	<b>\$415,866</b>	<b>\$598,868</b>	<b>\$640,257</b>	
<b>Sewer Fund - 107</b>							
<b>Beginning Balance</b>	<b>\$191,083</b>	<b>\$273,364</b>	<b>\$217,556</b>	<b>\$415,866</b>	<b>\$598,868</b>	<b>\$640,257</b>	
Plus: To Reserves	82,281	91,193	198,310	217,002	222,388	226,936	
Interfund Loan Proceeds	0	0	0	0	0	0	
Less: Uses of Funds	0	(147,000)	0	(34,000)	(181,000)	(155,000)	
<b>Ending Balance</b>	<b>\$273,364</b>	<b>\$217,556</b>	<b>\$415,866</b>	<b>\$598,868</b>	<b>\$640,257</b>	<b>\$712,193</b>	
<i>Target: 90 days of O&amp;M</i>	<i>\$591,250</i>	<i>\$592,742</i>	<i>\$606,661</i>	<i>\$620,951</i>	<i>\$635,623</i>	<i>\$650,688</i>	
<b>Sewer Capital Reserve Fund - 108</b>							
<b>Beginning Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Plus: To Reserves	0	0	0	0	0	0	
Less: Uses of Funds	0	0	0	0	0	0	
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>WWTP Replacement Fund - 110</b>							
<b>Beginning Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Plus: To Reserves	0	0	0	0	0	0	
Less: Uses of Funds	0	0	0	0	0	0	
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Ending Balance</b>	<b>\$273,364</b>	<b>\$217,556</b>	<b>\$415,866</b>	<b>\$598,868</b>	<b>\$640,257</b>	<b>\$712,193</b>	

City of Avalon  
 Sewer Cost of Service Study  
 Exhibit 4  
 Capital Improvement Plan

Inflation	2.7%
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	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
Sewer Cap Improv. - Maint & Dev	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Sewer Cap Improv. - P / W	139,000	447,000	160,000	384,000	556,000	330,000	2,016,000
<b>Total Capital Projects</b>	<b>\$189,000</b>	<b>\$497,000</b>	<b>\$210,000</b>	<b>\$434,000</b>	<b>\$606,000</b>	<b>\$380,000</b>	<b>\$2,316,000</b>
<b>Future Unidentified Projects</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$275,000</b>	<b>\$440,000</b>
<b>To Operating Reserve</b>	<b>\$61,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,000</b>
<b>Total Capital Improvement Projects</b>	<b>\$250,000</b>	<b>\$497,000</b>	<b>\$375,000</b>	<b>\$434,000</b>	<b>\$606,000</b>	<b>\$655,000</b>	<b>\$2,817,000</b>
<b>Less: Outside Funding Sources</b>							
Sewer Fund - 107	\$0	\$147,000	\$0	\$34,000	\$181,000	\$155,000	\$517,000
Sewer Capital Reserve Fund - 108	0	0	0	0	0	0	0
WWTP Replacement Fund - 110	0	0	0	0	0	0	0
New SRF Loans	0	0	0	0	0	0	0
New Revenue Bonds	0	0	0	0	0	0	0
<b>Total Outside Funding Sources</b>	<b>\$0</b>	<b>\$147,000</b>	<b>\$0</b>	<b>\$34,000</b>	<b>\$181,000</b>	<b>\$155,000</b>	<b>\$517,000</b>
<b>Rate Funded Capital</b>	<b>\$250,000</b>	<b>\$350,000</b>	<b>\$375,000</b>	<b>\$400,000</b>	<b>\$425,000</b>	<b>\$500,000</b>	<b>\$2,300,000</b>

\$700,000
\$600,000
\$500,000
\$400,000
\$300,000
\$200,000
\$100,000
\$0



<i>Rate Adjustment</i>	<b>Present Rates</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
		<i>7.0%</i>	<i>7.0%</i>	<i>3.5%</i>	<i>3.0%</i>	<i>3.0%</i>
<b>Residential</b>	\$873.00	\$934.10	\$999.50	\$1,034.50	\$1,065.55	\$1,097.50
<b>Commercial</b>						
Public Shower	\$289.80	\$310.10	\$331.80	\$343.40	\$353.70	\$364.30
Hotel	480.15	513.75	549.70	568.95	586.05	603.60
Laundries	1,178.55	1,261.05	1,349.30	1,396.55	1,438.50	1,481.60
Shops / Offices	873.00	934.10	999.50	1,034.50	1,065.55	1,097.50
Other Combined Shops/Offices *	558.70	597.80	639.65	662.05	681.95	702.35
Take-out Restaurant	1,325.20	1,417.95	1,517.20	1,570.35	1,617.50	1,666.00
Churches	1,764.90	1,888.40	2,020.65	2,091.40	2,154.15	2,218.75
Bar / Restaurant (<100)	2,624.95	2,808.65	3,005.30	3,110.55	3,203.90	3,300.00
Bar / Restaurant (>100)	3,925.05	4,199.75	4,493.80	4,651.15	4,790.75	4,934.40
<i>*For multiple shops and/or office on a single parcel*</i>						