

Office of the

FY 2001 Budget Recommendations

Joint Appropriations Subcommittee for
Capital Facilities and Administrative Services

Utah Department of Administrative Services
Internal Service Funds
Division of Fleet Operations

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1.0 Summary: Division of Fleet Operations

The Division of Fleet Operations was established as a new division of Administrative Services in 1996. Utah Code (63A-9-401) empowers the division to coordinate all purchases of state vehicles, establish fleet authorization and information systems, and make rules for all aspects of vehicle acquisition maintenance, resale, and utilization. The division also includes the state and federal surplus property programs, which were housed in the Division of Purchasing and General Services prior to 1996.

	Analyst FY 2001 Base	Analyst FY 2001 Changes	Analyst FY 2001 Total
Financing			
Dedicated Credits	\$36,657,300	\$51,500	\$36,708,800
Total	<u>\$36,657,300</u>	<u>\$51,500</u>	<u>\$36,708,800</u>
Programs			
ISF - Motor Pool	\$20,301,300	\$1,536,600	\$21,837,900
ISF - Fuel Network	11,777,500	(88,700)	11,688,800
ISF - Fleet Administration	787,500	(30,800)	756,700
ISF - State Surplus Property	594,600	(59,000)	535,600
ISF - Federal Surplus Property	605,800	74,800	680,600
Total	<u>\$34,066,700</u>	<u>\$1,432,900</u>	<u>\$35,499,600</u>
FTE	51.0		51.0
Authorized Capital Outlay	\$21,063,000	\$215,000	\$21,278,000
Retained Earnings	\$4,712,400	(\$1,381,400)	\$3,331,000

2.0 Issues:

2.1 Vehicle Capital Authorization Request

For the past year, multiple divisions of state government have been attempting to find a way to capitalize the fleet. These groups have reached a consensus that previous practices of General Fund borrowing to pay for fleet vehicles must be phased out. During the 1999 General Session, the Legislature appropriated \$4 million to reduce the growth of general fund borrowing in the Division of Fleet Operations. The combination of the new appropriation and the centralization/ consolidation of the fleet has led to better than expected results. While the Division must still borrow from the General Fund to purchase new vehicles, the amount that is needed is much lower than in previous years.

2.2 Consolidation of the Fleet

With the passage of Senate Bill 266 (1996 General Session), the Legislature expressed a desire to consolidate the State Fleet into the Central Motor Pool. The consolidation will make it easier to track usage, maintenance, repairs and fleet size. To facilitate the consolidation, the Division of Fleet Operations created a real-time, centralized database called CARS. Beginning July 1, 1999, the Division of Fleet Operations initiated a program that provides immediate access to all fleet records. When some agencies balked at participating in the consolidation, the Legislature passed the following intent language:

It is the intent of the legislature that the all State Agencies, in cooperation with the Division of Fleet Operations fully implement the three core components of CARS fleet information system by July 1, 1999 in accordance with UCA 63A-9-401 (1)(b). The three core components are as follows, 1)Inventory tracking center, 2)Motor Pool Utilization Center (Reservations) and 3)Work Order center. It is further the intent of the Legislature that all State Agencies fully utilize CARS to obtain at least six calendar months of fleet cost data prior to the FY 2000 General Session.

Agency report cards are included in section 3.5 of this report.

2.3 Delegations to Higher Education

Although the ultimate goal of the Legislature is to have a fully consolidated fleet, certain fleets are indicating they can be more efficient if allowed to continue to operate independently. Last year, the Analyst concurred with the Division of Fleet Operations that a grant of delegation authority for Fiscal Year 2000 was appropriate. The Legislature agreed to allow Higher Education one year to assess their needs. As the delegated year passes, a decision must be made as to continuing delegation or consolidating higher education vehicles into the central fleet. More information on this issue can be found in Section 3.5.

2.4 Alternative Fuel Vehicles

Federal regulations for alternative fuels focus on vehicles rather than on fuel consumption. The EPA mandates that a percentage of centralized fleets must be made up of alternative fuel vehicles, although the mandate does not specify which type of fuel must be burned or in what amounts. This additional cost to the State is discussed further in Section 3.6.

2.5 On-line Auctioning of Surplus Property

The overwhelming success of on-line auction sites like eBay, uBid, and BidGov offers a unique opportunity for State government. These services have the potential to reduce the cost of surplus activities as well as increase the demand for state property offered for resale. A discussion of this opportunity is presented on page 10.

3.0 Programs: Internal Service Fund – Fleet Services

3.1 Fleet Services - Administration

Recommendation The Analyst is recommending the agency request

	FY 1999	FY 2000	FY 2001	Est/Analyst
	Actual	Estimated	Analyst	Difference
Financing				
Dedicated Credits	\$670,800	\$851,200	\$757,500	(\$93,700)
Total	<u>\$670,800</u>	<u>\$851,200</u>	<u>\$757,500</u>	<u>(\$93,700)</u>
Expenditures				
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Operating Income	<u>\$670,800</u>	<u>\$851,200</u>	<u>\$757,500</u>	<u>(\$93,700)</u>
FTE	8.0	9.5	12.0	2.5
Authorized Capital Outlay			\$0	\$0
Retained Earnings	\$10,700	\$10,700	\$11,500	\$800

Purpose The Administration program is responsible for the accounting and budget functions of the Division of Fleet Operations. This section is also responsible for billing and associated activities. In addition, it coordinates the annual rate package for internal service funds and distributes the annual fleet operations budget for the Division.

Administration also oversees the statewide fleet management information system (CARS database) and the statewide fuel network which serves approximately 600 state and local agencies. This program is staffed primarily with technical support personnel skilled in computer programming, LAN infrastructure maintenance, electronic fuel equipment maintenance and customer service telephone support/training.

3.2 Fleet Services - Motor Pool

Recommendation The Analyst recommendation reflects the Division’s request.

	FY 1999	FY 2000	FY 2001	Est/Analyst
	Actual	Estimated	Analyst	Difference
Financing				
Dedicated Credits	\$11,242,900	\$22,674,300	\$22,972,800	\$298,500
Total	<u>\$11,242,900</u>	<u>\$22,674,300</u>	<u>\$22,972,800</u>	<u>\$298,500</u>
Expenditures				
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Operating Income	<u>\$11,242,900</u>	<u>\$22,674,300</u>	<u>\$22,972,800</u>	<u>\$298,500</u>
FTE	18.9	20.3	20.8	0.5
Authorized Capital Outlay	\$19,982,700	\$40,400,800	\$21,063,000	(\$19,337,800)
Retained Earnings	(\$725,200)	\$2,057,000	\$3,192,000	\$1,135,000

Purpose The Operations program is responsible for all management accountability associated with the operation of statewide vehicle fleet, central motor pool operation, division wide safety objectives/compliance and the underground storage tank program. The central motor pool operates a vehicle fleet of approximately 4100 vehicles and manages several small daily rental mini-pools located along the Wasatch front. The program also administers the division safety program, vehicle accident management program, federal alternative fuel program and coordinates the statewide underground storage tank program.

Capital Outlay Beginning with Fiscal Year 2000, all fleet expansions must be capitalized up-front. Therefore, the Capital Outlay recommendation is only for replacement vehicles currently authorized to be in the fleet. For Fiscal Year 2001, the Analyst supports the Division request for authority to purchase replacement vehicles in an amount not to exceed \$21,063,000.

Note to capital authorization The Analyst is recommending this level of capital authorization subject to he availability of working capital. Absent any other mechanism, the majority of the funding for fleet capitalization will come from General Fund borrowing. It is expected that the State treasurer and the Division of Finance will not allow borrowing beyond a prudent level, regardless of the 90 percent loan to value statute.

3.3 Fleet Services - Fuel Network /Management Information System (MIS)

Recommendation The Analyst is recommending the agency request for the fuel network.

	FY 1999	FY 2000	FY 2001	Est/Analyst
Financing	Actual	Estimated	Analyst	Difference
Dedicated Credits	\$9,359,100	\$11,681,000	\$11,681,000	
Total	\$9,359,100	\$11,681,000	\$11,681,000	\$0
Expenditures				
Total	\$0	\$0	\$0	\$0
Net Operating Income	\$9,359,100	\$11,681,000	\$11,681,000	\$0
FTE	6.9	8.3	8.3	(0.1)
Authorized Capital Outlay	\$21,900	\$891,500	\$215,000	(\$676,500)
Retained Earnings	\$341,900	\$260,700	\$253,000	(\$7,700)

Purpose This program centrally manages all aspects associated with the Division’s telecommunication services, computer information systems, and consolidated electronic refueling stations.

Capital Outlay Recommendation

1. *Card Readers \$75,000* A number of card readers, on a six year depreciation cycle, need to be replaced by new technology to provide on-line driver services and be able to coordinate with the new Fleet Management Information System. Rather than totally replacing all readers, some readers will receive new motherboards to be compatible with the FMIS.
2. *Tank Monitor Replacements \$40,000* Tank monitors are a depreciating asset subject to changing technology. Without scheduled updates, the replacement parts will become more expensive than complete replacement. Updates from older systems are able to incorporate new technology without complete replacement costs and provides the ability to increase the level of functionality. Example: updating of monitors can provide precision tank testing capability without contracting from an outside vendor at approximately \$500 per visit.
3. *Boston Project \$100,000* GasCard, the manufacturer of the statewide fuel tracking system was recently purchased by FuelMan. FuelMan is currently developing a software upgrade to integrate all readers to a mandatory new platform. By next year, all GasCard locations will be converted to FuelMan.

3.4.1 Surplus Property - Federal

Recommendation

The Analyst is recommending the agency request for this program.

	FY 1999	FY 2000	FY 2001	Est/Analyst
	Actual	Estimated	Analyst	Difference
Financing				
Dedicated Credits	\$766,600	\$648,600	\$700,000	\$51,400
Premiums	22,300			
Total	<u>\$788,900</u>	<u>\$648,600</u>	<u>\$700,000</u>	<u>\$51,400</u>
Expenditures				
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Operating Income	<u>\$788,900</u>	<u>\$648,600</u>	<u>\$700,000</u>	<u>\$51,400</u>
FTE	5.8	5.3	5.0	(0.2)
Authorized Capital Outlay	\$596,800		\$0	\$0
Retained Earnings	\$73,100	\$45,000	\$64,500	\$19,500

Purpose

The Federal Surplus Program consists of acquiring and donating property to public and non-profit agencies, which presently exceed 600 accounts. A handling fee is charged to agencies acquiring surplus property. These dedicated credits fund the operation while offering a means for state, county, and local agencies to stretch their limited resources.

Revenue Estimates

Last year, the Analyst expressed concern that Surplus was estimating a loss for Fiscal Year 1999, following a large loss in Fiscal Year 1998. It appears that the Federal Surplus program is now solvent and will continue to perform at a break-even level. FY 2000 estimates show positive net income and the FY 2001 request reflects a break-even position. The new facility for Surplus operations near the prison in Draper should afford the program the chance to take advantage of cost savings related to rent and personal services.

3.4.2 Surplus Property - State

Recommendation

The Analyst is recommending the agency request for this program.

	FY 1999	FY 2000	FY 2001	Est/Analyst
	Actual	Estimated	Analyst	Difference
Financing				
Dedicated Credits	\$231,100	\$594,800	\$597,500	\$2,700
Premiums	2,200			
Total	<u>\$233,300</u>	<u>\$594,800</u>	<u>\$597,500</u>	<u>\$2,700</u>
Expenditures				
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Operating Income	<u>\$233,300</u>	<u>\$594,800</u>	<u>\$597,500</u>	<u>\$2,700</u>
FTE	5.3	5.3	5.0	(0.3)
Authorized Capital Outlay	\$596,800		\$0	\$0
Retained Earnings	(\$284,700)	(\$252,000)	(\$190,000)	\$62,000

Purpose

The Division sells state agency surplus property to the public subject to a 30-day purchase priority that is given to state and local government agencies. The best possible price is obtained by using varied sales methods; i.e., warehouse direct sales, sealed bids, spot bids and auction sales to the public.

In addition to these traditional methods of resale, the State now has at its disposal a number of on-line auctioneers with large and varied customer bases. Auction houses like eBay, uBid, and GovBid allow private citizens, businesses, and governments to offer items for sale over the Internet. The economies of scale presented by these electronic markets allow low transaction costs and higher than traditional demand.

Other governments experience doubling of profits using on-line auction services

Other governments throughout the nation have already begun to move surplus property disposal on-line. Maine and Massachusetts are both using commercial auction houses to sell depreciated fixed assets. Oregon has found that using eBay more than doubles the profit generated by the sale of surplus property. Harris County, Texas has developed its own on-line auctioning site fashioned after eBay, turning what was formerly a losing proposition into one that generated thousands of dollars per week for the county.

Beginning in May of last year, the Analyst suggested that Surplus Property managers pursue on-line auctioning for Utah. Not until a week prior to Legislative session did they begin to make progress on this front. The Analyst again recommends that the division begin offering surplus property for sale on-line.

3.5 Fleet Consolidation

With the passage of Senate Bill 266 (1996 General Session), the Legislature expressed a desire to consolidate the State Fleet into the Central Motor Pool. The consolidation will make it easier to track usage, maintenance, repairs and fleet size. To facilitate the consolidation, the Division of Fleet Operations created a real-time, centralized database called CARS. Beginning July 1, 1999, the Division of Fleet Operations initiated a program that provides immediate access to all fleet records.

During the course of the year, several concerns have been presented to the Analyst regarding fleet consolidation. Each agency expressing concern was asked to submit those concerns in writing and to offer solutions to the problem. Only two institutions – Dixie College and Southern Utah University – offered an accounting of concern. Their concerns reflect the verbal complaints received throughout the year from all agencies. The most significant concerns are as follows:

- Increased costs are subsidized by other operations rather than appropriation;
- The GasCard system lacks an accurate locator book and errors in operation are penalized too heavily;
- The CARS customer interface is too complicated time consuming;
- Costs are not competitive with the private sector;
- Vehicle definition is too broad.

GasCard Locations

Complaints regarding costs and fuel tracking are moot issues. At the start of the program, all parties knew that there would be some increased costs to agencies, but the Legislature believed those costs were worth the benefit of having a system that could track vehicle usage. The lack of an accurate locator book is problematic, but not overly onerous. Those in rural areas who can not find a GasCard site can pay for fuel with a State credit card and get reimbursement from the Division of Fleet Operations. To ensure that agencies are able to maximize use of GasCard, the analyst recommends the following intent language:

It is the intent of the Legislature that the Division of Fleet Operations maintains an accurate locator book for GasCard stations. This book should be available in each vehicle and on-line at the Divisions' web site for easy access.

*GasCard
Operation*

The GasCard system is the most essential piece of the Fleet management and information system. Information loaded into GasCard provides information on usage, age and costs. Charges to agencies for operation errors stem not from mistakes, but from willful refusal to use the system. The Division charges a \$50 penalty for odometer errors – but not for transposed numbers or accidental mis-keyed entries. The Division charges agencies when users purposefully enter wrong information – typing in “99999” or random digits instead of the actual odometer reading. In the Analyst’s opinion, this is a management issue that agencies should deal with internally.

Cost Concerns

The third and fourth concerns expressed by Dixie College and Southern Utah University are troubling issues. Several agencies have complained that they now have a full time person just to do data entry for vehicles. Dixie College estimates that they are spending \$27,000 a year to manage the data system. While some cost increases were expected, it does not seem to be in the best interest of the State to take people away from their primary responsibilities to do data entry. Agencies have noted that the primary difficulty in data entry is the cumbersome user interface that the CARS system uses. Fleet Operations continues to provide training to agencies, but the system must be more user-friendly – the system must be designed to allow someone to use it only occasionally without having to read an instruction sheet each time.

The Analyst suggests that Fleet investigate a simplified Web-based interface for CARS. The Analyst notes that the Department of Natural Resources has developed such an interface for the CARS reservations module, from which Fleet may glean ideas for other modules.

Beyond the unanticipated personnel issue is the increase in lease costs. The new lease rates are designed to reflect the true cost of ownership – including replacement. Southern Utah University believes that they could contract for vehicles with a private rental car company for less money than they are currently paying to use the State Fleet. Internal Service Funds only exist if they offer cost savings to the State over private vendors. If agencies can get leases from private vendors at a rate less than ISF rates, then the Fleet program is not providing a benefit to the State. However, the Analyst reviewed private sector lease options in 1998 and concluded that private sector leasing was not a viable option.

It seems that SUU’s concern is part of a larger issue – that higher education must be part of the capitalizing solution even though they did not contribute to the deficit balances in the General Fund. This case is an example of a problem that, regardless of who created it, must be solved by the State as a whole. Assigning blame is easy, but it does not solve the problem.

During the interim, the Analyst will continue to work with agencies and institutions to understand local fleet issues and to find alternatives that may provide cost savings to the state.

Vehicle Definition

The final concern with the CARS system has been the definition of what constitutes a state vehicle. Statute defines a state vehicle as “a self propelled vehicle capable of carrying passengers” (UCA 63A-9-101). Initially, Fleet Operations defined this part of the statute broadly – including ATVs, golf carts, riding lawnmowers and other small maintenance vehicles. The definition also included diesel rigs used for truck driving instruction.

For the purposes of fleet consolidation, the Analyst does not believe that small maintenance equipment and vehicles used as instructional equipment should be tracked in the CARS system. The State pays a fee for each car in the system, so spending money to track non-transportation equipment is an unnecessary expense. To address this problem, the Analyst recommends the following intent language:

It is the intent of the Legislature that the Division of Fleet Operations defines by rule which state vehicles are to be tracked in the centralized management and information system. It is further the intent of the Legislature that the Division establish a procedure for reporting the owner, number, use and location of other motorized pieces of equipment.

Higher Education Waiver

Higher education requested a consolidation waiver for FY 2000. The Legislature passed intent language granting the request and directing higher education to use the CARS system. The table below shows a “report card” issued by the Division to each institution of higher education.

	Grade Points	Letter Grade	Comments
U of U	1.6	D	2,3
Utah State U.	3.1	B-	3,4
Weber State U.	3.3	B	2,3,4
Southern Utah U.	3.4	B	3,4
UVSC	3.1	B-	3,4
Snow College	1.9	D+	2,3,4
SLCC	3.3	B	2,3,4
Dixie College	1.9	D+	1,2,3,4
CEU	2.4	C	3,4

Comments

1 - Missing Depreciation
2 - Missing Original Cost

3 - Incorrect Mileage
4 - Missing Fuel Data

3.6 Alternative Fuel Vehicles

Federal regulations for alternative fuels focus on vehicles rather than on fuel consumption. The EPA mandates that a percentage of centralized fleets must be made up of alternative fuel vehicles, although the mandate does not specify which type of fuel must be burned or in what amounts. This is an additional cost to the State that could be avoided by purchasing dual fuel vehicles.

The Department of Administrative Services has pursued a policy of purchasing compressed natural gas (CNG) vehicles to comply with Department of Energy (DOE) mandates. CNG vehicles are very clean burning and have ample range to make moderate length trips outside of the Wasatch Front area. Although CNG vehicles are as safe as their gasoline counterparts and perform as well as any other vehicle, they are limited by a lack of refueling options in rural areas and by a fuel tank that virtually fills all trunk space. The additional price tag of approximately \$5,000 per vehicle has been considered a cost of doing business in an EPA regulated environment.

The cost of purchasing an DOE approved vehicle does not have to exceed the cost of a standard vehicle. Flexible fuel vehicles (FFV) meet DOE guidelines for fleets and can operate on both gasoline and ethanol. The cost for a FFV is no different than the standard cost for gasoline-only vehicles. Manufacturers offer FFVs in sedans, pickups, sport utility vehicles and vans. By purchasing FFVs to meet DOE requirements, the state saves money for capital outlay and maintains full flexibility of fleet assignment. Currently, CNG vehicles are limited to urban areas. FFVs can be operated in any part of the State, require no special infrastructure and maintain full resale value when the State is ready to surplus the vehicle.

The Analyst believes that it is in the best interest of the State to use the most cost-effective method to meet EPA guidelines. The Analyst recommends the following intent language to address this issue:

It is the intent of the Legislature that the Division of Fleet Operations considers capital costs, infrastructure availability and surplus value of a vehicle when purchasing alternative fuel vehicles. It is also the intent of the Legislature that the Division purchase the most inexpensive alternative fuel vehicle available when replacing fleet vehicles.

3.7 Response to Intent Language

The 1999 Legislature asked the analyst to report on the size, age, and makeup of fleets operated by the Division of Natural Resources and Higher Education. The table below provides summary data for each agency.

Higher Education			Department of Natural Resources		
<i>Average Fleet Age:</i>	<i>1990.21</i>		<i>Average Fleet Age:</i>	<i>1995.12</i>	
	Count	Percent		Count	Percent
1984 or Older	338	18%	1987 or Older	22	3%
1985 Models	78	4%	1988 Models	5	1%
1986 Models	69	4%	1989 Models	1	0%
1987 Models	81	4%	1990 Models	9	1%
1988 Models	127	7%	1991 Models	33	5%
1989 Models	93	5%	1992 Models	49	7%
1990 Models	92	5%	1993 Models	54	7%
1991 Models	93	5%	1994 Models	63	9%
1992 Models	73	4%	1995 Models	72	10%
1993 Models	84	4%	1996 Models	69	9%
1994 Models	120	6%	1997 Models	144	20%
1995 Models	123	6%	1998 Models	167	23%
1996 Models	96	5%	1999 Models	41	6%
1997 Models	152	8%			
1998 Models	207	11%			
1999 Models	76	4%			
2000 Models	1	0%			
Total H. Ed. Fleet	1903	100%	Total DNR Fleet	729	100%
Type	Number	Percent	Type	Number	Percent
4WD	82	4%	4WD Vehicles	593	81%
Van/Bus	516	27%	Cars, 4x2 Trucks	78	11%
Sedan	403	21%	Unmarked Vehicles	24	3%
Pickup	810	43%	Other Vehicles	34	5%
Other	92	5%			

Source: Division of Fleet Operations, November 3, 1999

Since the Division of Fleet Operations only has six months of data, it is difficult to draw conclusions from the data presented in this table. However, this information should allow Legislators to ask better questions regarding the makeup of fleets in each agency.

3.8 Fleet Capitalization

The Legislature appropriated \$4 million to the Division of Fleet Operations in Fiscal Year 2000 to help reduce the need for General Fund borrowing. The Analyst recommends that these funds continue at the same level in FY 2001.

	FY 1999	FY 2000	FY 2001	Est/Analyst
	Actual	Estimated	Analyst	Difference
Financing			\$4,000,000	\$4,000,000
Total	\$0	\$0	\$4,000,000	\$4,000,000
Expenditures			\$4,000,000	\$4,000,000
Total	\$0	\$0	\$4,000,000	\$4,000,000

4.0 Additional Information

	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
	Actual	Actual	Actual	Estimated	Analyst
Financing					
Dedicated Credits	\$17,128,700	\$19,622,900	\$22,270,500	\$36,449,900	\$36,708,800
Premiums	423,800	178,800	24,500		
Total	\$17,552,500	\$19,801,700	\$22,295,000	\$36,449,900	\$36,708,800
% Change		12.8%	12.6%	63.5%	0.7%
Programs					
ISF - Motor Pool	\$8,517,000	\$10,116,500	\$12,683,100	\$19,998,000	\$21,837,900
ISF - Fuel Network	8,250,500	8,613,200	8,966,400	11,762,200	11,688,800
ISF - Fleet Administration		665,100	625,000	851,200	756,700
ISF - State Surplus Property	474,600	598,300	594,800	561,300	535,600
ISF - Federal Surplus Property	559,000	643,000	770,900	674,500	680,600
Total	\$17,801,100	\$20,636,100	\$23,640,200	\$33,847,200	\$35,499,600
Expenditures					
Personal Services	\$1,238,600	\$1,809,000	\$2,199,300	\$2,442,800	\$2,321,500
In-State Travel	4,100	2,800	9,400	15,100	18,300
Out of State Travel	16,300	15,100	19,400	20,500	29,900
Current Expenses	11,916,400	12,730,100	13,705,600	21,152,900	21,042,200
DP Current Expenses	500	89,000	121,500	137,400	125,500
DP Capital Outlay		129,800	312,900	258,600	2,700
Capital Outlay (except DP)	31,400	136,600	6,300		301,400
Other Charges/Pass Thru					214,800
Depreciation	4,593,800	5,723,700	7,265,800	9,819,900	11,443,300
Total	\$17,801,100	\$20,636,100	\$23,640,200	\$33,847,200	\$35,499,600
Net Operating Income	(\$248,600)	(\$834,400)	(\$1,345,200)	\$2,602,700	\$1,209,200
FTE	37.0	46.2	44.7	48.6	51.0
Authorized Capital Outlay	\$8,283,700	\$12,032,200	\$21,198,200	\$41,292,300	\$21,278,000
Retained Earnings	\$1,292,700	\$431,200	(\$584,200)	\$2,121,400	\$3,331,000