

RESOLUTION NO. 2013-06

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BEAUMONT INCREASING SEWER SERVICE RATES, REAFFIRMING OTHER FEES AND CHARGES, AND RESCINDING SCHEDULE A SECTION 5 OF RESOLUTION 2006-73

WHEREAS, Ordinance No. 648 And Beaumont Municipal Code Sections 13.08.180 through 13.08.660 of the City of Beaumont provides among other things that all future fees and charges for wastewater treatment system facilities may be fixed by resolution of the City Council of the City of Beaumont; and

WHEREAS, in accordance with Ordinance No. 648, including Section 13.08.660, the City Council has caused an extensive and exhaustive study and operations forecast to be prepared which analyzes the facilities provided, the costs of the facilities, the beneficiaries of those facilities, and fees and charges imposed by the City so that the City Council may review the fees and charges to be charged by the City as required in the Beaumont Municipal Code; and

WHEREAS, the City by Section 13.08.180 has established a policy that the connection of a service lateral to a sewerage system of the City is contingent upon payment of permit and inspection fees and insofar as applicable, the payment of wastewater treatment system facility fees, and continued use of the wastewater treatment system is contingent upon the payment of periodic sewer service charges as set forth in Ordinance 648; and

WHEREAS, pursuant to Ordinance No. 648 and State law, the specific fees to be charged for facilities and charges for operations of the wastewater treatment system must be adopted by the City Council by Resolution; and

WHEREAS, in accordance with State law, notice of this meeting and the public hearing was duly published by publication in the *Record Gazette*, a newspaper of general circulation within the City, on November 23, 2012 and in the *Press Enterprise*, a newspaper of general circulation within the City, on February 27, 2013, and notice was also duly posted in accordance with the requirements established by the City Council; and

WHEREAS, at least 10 days prior to the meeting, a study and proposed schedule of fees and charges setting forth the amount of costs, or estimated costs, required to provide each facility and needed to fund operation of facilities for which a fee or charge is levied, were available for public inspection; and

WHEREAS, a public hearing has been held at which an oral and written presentation has been made to the City Council on the date hereof relating to the proposed fees and charges, and public comment has been received with respect thereto; and

WHEREAS, the City has not received any written protests; and

WHEREAS, the City Council has determined to adopt a revised schedule of rates and charges based on the recommendations contained in the Salt Mitigation Facility Fee Study approved on December 4, 2012 and Sewer Operations Forecast attached hereto and incorporated herein as Exhibit A for the City's budgeted and projected costs proportionately borne with respect to benefits of the facilities and operation of wastewater treatment system

defined therein and in accordance therewith to increase rates and to establish other fees and charges in order to carry into effect its policies and in order to recover costs of providing facilities and operation of the wastewater treatment system to support the logical and orderly development of the City of Beaumont, and to mitigate salt impacts on groundwater; and

WHEREAS, the City Council has determined to proceed with the planning, regulatory permitting, design and construction of facilities required to treat up to 8 million gallons per day of wastewater including the addition of salt removal facilities in accordance with requirements set forth by the State of California Regional Water Quality Control Board; and

WHEREAS, the City Council is fully advised in the premises;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF BEAUMONT AS FOLLOWS:

Section 1. All of the above recitals are true and correct.

Section 2. The schedule of rates and charges attached hereto as Schedule A are hereby directed to be computed by and applied by the various City departments, and to be collected for the design, permitting, construction, operation, management and maintenance of wastewater treatment system facilities. The rates and charges shall be effective commencing July 1, 2013.

Section 3. All rates and charges set by this Resolution are for each identified facility and process; additional fees and charges shall be required for each additional process and facility that is requested or required to treat wastewater in accordance with the directives of the State Regional Water Quality Control Board, as needed to i) service debt issued to fund construction of wastewater treatment facilities including up to approximately \$60 Million in salt mitigation facilities and approximately \$2 Million State Revolving Fund debt for the replacement of septic tanks, ii) offset the cost of inflation as measured by the Consumer Price Index for Los Angeles, Riverside and Orange County as issued by the US Bureau of Labor Statistics, iii) provide additional staff, management personnel and contract staff to operate, maintain and manage the wastewater treatment system and iv) fund additional energy costs related to the operation of the wastewater treatment system. Where rates, fees and charges are indicated on a per unit of measurement basis, the rate is for each identified unit or portion thereof within the indicated range of such units. The rates, fees and charges shall be collected based on units of measure or other basis as set forth in Ordinance No. 648.

Section 4. Definitions regarding the hereinafter enumerated schedule of Rates and charges shall be as stipulated in Ordinance No. 648 and the Beaumont Municipal Code.

Section 5. The rates and charges set forth in Schedule A shall be charged and collected for the enumerated facilities as set forth in Schedule A. The City Council hereby finds and determines that none of such rates, fees and charges exceeds the estimated amount required to provide the facilities and services for which the rate, fee or charge is levied. To the extent that rates, fees or charges create revenues in excess of actual cost, those revenues shall be used to reduce the rate, fee or charge creating the excess.

Section 6. This Resolution may be interpreted by the City Manager and should there be a conflict between two rates then the lower in dollar amount of the two shall be applied.

Section 7. It is the intention of the City Council to review the rates and charges as determined and set out herein as part of the City's Annual Budget for the next five fiscal years and all the City's costs reasonably borne as established at that time, and, as and if warranted, to revise such rates and charges based thereon up to the level of estimated rates and charges up to the amounts set forth in the Projected Schedule of Sewer Service Rates attached hereto and incorporated herein as Exhibit A.

Section 8. If any portion of this Resolution is declared invalid or unconstitutional then it is the intention of the City Council to have passed the entire Resolution and all its component parts, and all other sections of this Resolution shall remain in full force and effect.

Section 9. Schedule A Section 5 of Resolution 2006-73 is hereby rescinded.

Section 10. The City Council hereby finds that the provisions of this resolution are categorically exempt under the provisions of the California Environmental Quality Act Guidelines sections 15307 and 15308.

Section 11. The officers of the City and their authorized representatives and contractors, are, and each of them acting alone is, hereby authorized to execute any and all documents and do and perform any and all acts and things, from time to time, consistent with this Resolution and necessary or appropriate to carry the same into effect and to carry out its purpose.

Section 12. This Resolution shall be in full force and effect on and after July 1, 2013.

MOVED, PASSED AND ADOPTED this 5th day of March, 2013, upon the following vote:

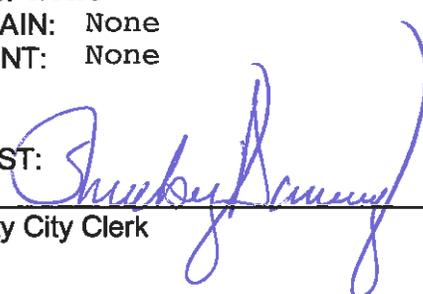
AYES: Mayor Berg, Council Members Castaldo, De Forge, Fox & Knight

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:


Deputy City Clerk



ROGER BERG, Mayor

SCHEDULE A
SCHEDULE OF RATES AND CHARGES

1. Pursuant to Beaumont Municipal Code Section 13.08.190, any person desiring to make a connection to a public sewer of the City shall first make application for a permit. A non-refundable fee of \$35.00 shall be paid with the application. The fee is charged for the cost of processing the application.

2. Pursuant to Beaumont Municipal Code Section 13.08.210, inspection fees shall be paid for the following inspections:

- (a) An inspection fee of \$125.00 shall be paid for a connection to an existing lateral at or near the property line.
- (b) An inspection fee of \$125.00 shall be paid for construction of a lateral and connection to an existing wye on the main sewer.
- (c) An inspection fee of \$125.00 shall be paid for the construction of a lateral and the cutting and connecting to a main sewer.
- (d) An inspection fee of \$85.00/hour, but not less than the amounts hereinbefore stated, shall be paid for special construction or construction under unusual condition.

3. A. Pursuant to Beaumont Municipal Code Section 13.08.220, a parcel of property shall not be connected to a sewerage system of the City until a public sewer has been constructed for the use of such property or a local sewerage payment has been made or the property has been obligated for such payment.

B. Except where sewerage assessments are levied against properties under assessment district proceedings, the local sewerage payment shall be twenty-five cents per square foot of land.

4. Pursuant to Beaumont Municipal Code Section 13.08.250, the following sewage disposal facility charges shall be based on the intended use of the property and shall be calculated as follows:

- (a) For permanent single family or multi-family residences, apartment units, trailer and mobile home parks, and other buildings of similar usages, at a fixed rate of \$3,141.05 per unit or space.
- (b) For hotels, motels and recreational vehicle parks, at a fixed rate of \$1,884.63 per unit or space.
- (c) For retail stores, restaurants, liquor bars, professionals, offices, banks, car washes, laundries, services stations, garages and similar uses, at a fixed rate of \$3,141.05.

- (d) For convalescent and nursing home, a fee of \$3,141.05 for each eight (8) residents, or portion thereof.
- (e) For manufacturing, at a fixed rate of \$3,141.05 or more, based on a pro rata share of residential sewer lateral.
- (f) For school buildings, the sum of 32 cents per square foot for the total floor area. This includes buildings used for classrooms, assembly halls, cafeterias for students and faculty, gymnasiums, and the buildings for which the prime function is educational or for serving the needs of students or staff. Dormitories, buildings used by enterprises for profit and other non-educational buildings shall be calculated separately under the appropriate parts of this section.
- (g) For churches, warehouses and lodges, \$607.07 each for the total number of water closets and urinals, but not less than \$1,214.14.
- (h) For industries discharging liquid industrial wastes, a sum equal to \$1,214.14 per 1,000 gallons per day of estimated sewage flow. If an industry is unable to discharge their waste due to other restrictions, this section is null and void.
- (i) For permanent single-family or multi-family residences, apartment units, trailer and mobile home parks and other buildings of similar usages not located in the City, a sum of \$1,009.21 per each connection to compensate for trunk main expansion and maintenance costs, plus \$3,141.05 per unit or space.
- (j) For permanent single-family or multi-family residences, apartment units, trailer and mobile home parks and other buildings of similar usages which were connected to septic systems to dispose wastewater, a sum of \$1,485.40 per each connection to compensate for the cost of facilities needed to mitigate salt and groundwater pollution impacts from septic systems on groundwater.
- (k) For uses not specifically enumerated or found to be similar to other uses, the City Manager shall set the charge for the sewer disposal facility charge. If the applicant does not agree with the charge, he/she may appeal same to the City Council.

5. Pursuant to Beaumont Municipal Code Section 13.08.320, the rates for sewer service are as follows and shall be adjusted annually up to the amounts set forth in accordance with Exhibit "A," and as set forth in Section 7 below:

- (a) For permanent single or multi-family residences, the Sewer Service Rate shall be \$29.68 per month for each living unit inside the City limits and \$34.95 per month for each living unit outside the City limits.
- (b) For mobile home parks, trailer parks and recreational vehicle parks, the sewer service rate shall be \$29.68 month for each unit, trailer space or recreational vehicle space inside the

City limits and \$34.95 per month for each unit, trailer space or recreational vehicle space outside the City limits.

- (c) For hotel and motel, the sewer service rate shall be \$10.57 per month for each room.
- (d) For hospitals and convalescent care facilities, the sewer service rate shall be \$30.72 per month for each room.
- (e) For agriculture growers and nurseries (garden center), the sewer service rate shall be \$33.20 per month.
- (f) For barber shops, the sewer service rate shall be \$41.49 per month.
- (g) For small restaurants (an eating establishment with seating capacity of 20 or fewer), the sewer service rate shall be \$204.37 per month.
- (h) For large restaurants (an eating establishment with seating capacity of more than 20), the sewer service rate shall be \$204.37 per month, plus \$12.71 for each seating capacity in excess of 20.
- (i) For small shopping centers (an integrated group of four or fewer commercial establishments that is planned, developed, owned and/or managed as a unit), the sewer service rate shall be \$110.80 per month.
- (j) For large shopping centers (an integrated group of more than four commercial establishments that is planned, developed, owned and/or managed as a unit), the sewer service rate shall be \$123.91 per month plus \$27.91 for each establishment in excess of four.
- (k) For supermarkets (a retail store selling a complete assortment of food and household cleaning and servicing items) the sewer service rate shall be \$322.83 per month.
- (l) For small retailers and offices (an individual store or office with less than 5 employees), churches, dry cleaners, social organization, gyms, bus stations, lumber manufacturing, storage rental facilities, and warehouses, the sewer service rate shall be \$33.20 per month per separate unit.
- (m) For mid-sized retailers (an individual store with between 6 and 19 employees inclusive), the sewer service rate shall be \$55.40 per month.
- (n) For large retailers (an individual store with 20 or more employees), the sewer service rate shall be \$110.80 per month.
- (o) For large offices (a building housing a single tenant with 5 or more employees where affairs of a business, commercial, or industrial organization, professional person or firm are conducted), the sewer service rate shall be \$39.21 per month.

- (p) For office buildings (a building housing multiple tenants where affairs of a business, commercial, or industrial organization, professional person or firm are conducted), the sewer service rate shall be \$196.07 per month.
- (q) For medical offices (where the primary activity is diagnoses and outpatient care on a routine basis but that is unable to provide prolonged in-house medical/surgical care), the sewer service rate shall be \$112.67 per month per unit.
- (r) For convenience markets, the sewer service rate shall be \$41.49 per month.
- (s) For car washes, the sewer service rate shall be \$732.59 per month.
- (t) For a child care center (a facility that cares for children during the daytime hours, that may include a classroom offices, eating area and playground), the sewer service rate shall be \$123.05 per month.
- (u) For industrial process manufacturers (whose primary activity is the conversion of raw or work-in-process materials into finished or near-finished products or the processing agricultural products) the sewer service rate shall be computed by the following formula:

Charge per month = $V \cdot R_v + B \cdot R_b + S \cdot R_s$, where

V = Total monthly volume of flow in hundred cubic feet (CCF)

B = Total monthly discharge of biochemical oxygen demand (BOD) in pounds.

S = Total monthly discharge of suspended solids (SS) in pounds.

$R_v = \$1.05$ per CCF

$R_b = \$0.56$ per pound of BOD

$R_s = \$0.56$ per pound of SS

Volume of flow shall be calculated using a ninety percent (90%) discharge factor of actual water usage based on the most recent 12 month average. The City shall utilize industry standards for calculation of BOD and SS. The minimum sewer service rate shall be \$29.68 per month. Upon request to the City and concurrence by the City Manager, a user may, at user's expense, be permitted to have the amount of water being discharged into the sewer determined by submetering their wastewater discharge.

- (v) For laundromats, the sewer service rate shall be \$752.95 per month.
- (w) For service stations and machine shops (whose primary activity is servicing and repairing motor vehicles), the sewer service rate shall be \$123.05 per month.
- (x) For gas stations (whose primary activity is fueling motor vehicles), the sewer service rate shall be \$171.38 per month.
- (y) For mortuaries, the sewer service rate shall be \$291.91 per month.

- (z) For schools, the sewer service rate shall be \$1.82 per student per month.
 - (aa) For septage dumping, the fee shall be \$0.15 per gallon up to a maximum daily amount as may be determined by the City Manager.
 - (bb) Service charges for special circumstances will be evaluated and established by the City Manager on a case by case basis.
6. When delinquent bills are being placed on the County Tax Roll for collection, an administrative charge of \$95.00 shall be added to the delinquent bill for the cost of placing the bill on the tax roll.
7. Each fiscal year, commencing Fiscal Year 2014-2015, the foregoing amounts shall be adjusted an subject to escalation based on the Consumer Price Index for the preceding calendar year provided, however, that each of the foregoing amounts shall also be adjusted on a pro rata basis for projected operational, management, maintenance, regulatory compliance, debt service, administration and energy costs each fiscal year up to the amounts listed for each use up to the amounts shown on the attached Projected Schedule of Sewer Service Rates attached herewith as part of Exhibit A. The City Manager shall provide to the City Council a schedule of such above referenced costs and charges each year as part of the City Budget.

The foregoing rates, fees and charges do not exceed the reasonable cost of operating, managing and maintaining the wastewater treatment system, including sewers, lift stations, recharge basins, storm and surface water facilities.

EXHIBIT A
SALT MITIGATION FACILITY FEE STUDY
SEWER OPERATIONS FORECAST
AND PROJECTED SEWER SERVICE RATE SUMMARY

**CITY OF BEAUMONT
SEWER ENTERPRISE OPERATIONS FORECAST
FISCAL YEAR 2013-2014**

	Budget		Estimated		Estimated		Estimated		Estimated	
	FY 2013/2014	FY 2014/2015	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023
REVENUES										
Sewer Service Charges	6,041,209	6,408,638	6,696,837	6,996,205	7,306,252	7,627,924	7,927,924	8,227,924	8,527,924	8,827,924
Sewer Standby Charges	77,417	75,869	74,352	72,865	71,407	69,979	68,551	67,123	65,695	64,267
Sewer Application Fees	5,050	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550
Sewer Mitigation Fees	789,776	789,776	789,776	789,776	789,776	789,776	789,776	789,776	789,776	789,776
Purchased Securities Revenue	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659	20,659
TOTAL REVENUES	6,934,111	7,302,492	7,589,174	7,887,054	8,195,644	8,515,888	8,836,137	9,156,381	9,476,625	9,796,869
OPERATIONAL EXPENSES										
Contract Services and Administration	3,590,017	3,836,947	4,040,545	4,249,640	4,458,735	4,667,830	4,876,925	5,086,020	5,295,115	5,504,210
Materials, Equipment & Repairs	3,802	3,905	4,010	4,118	4,230	4,344	4,462	4,580	4,698	4,816
Telephone and Utilities	337,152	346,255	355,604	365,205	375,066	385,193	395,320	405,447	415,574	425,701
SCE Energy Increase	20,000	20,541	21,097	21,667	22,253	22,855	23,461	24,077	24,693	25,319
Travel, Training & Meetings	5,000	5,135	5,274	5,416	5,562	5,712	5,862	6,012	6,162	6,312
Supplies and Permits	144,879	148,790	152,808	156,933	161,171	165,522	170,000	174,529	179,108	183,737
Vehicle Maintenance, Fuel and Oil	5,146	5,285	5,427	5,574	5,725	5,879	6,033	6,187	6,341	6,495
Subtotal Operational Expenses	4,105,996	4,366,859	4,584,765	4,808,554	5,032,346	5,256,138	5,480,000	5,703,862	5,927,724	6,151,586
ENERGY AND REGULATORY EXPENSES										
Maximum Benefit and SSMP Compliance	403,720	414,620	425,815	437,312	449,120	461,246	473,600	486,320	499,380	512,640
Salt Mitigation Facilities Funding	700,000	712,566	725,131	737,697	750,262	762,828	775,393	787,958	800,523	813,088
Series 2001A Debt Service - Variable Rate Bonds	208,091	218,091	223,091	233,091	238,091	248,091	253,091	263,091	268,091	278,091
Beaumont Basin Watermaster Costs	30,000	50,000	51,350	52,736	54,160	55,623	57,126	58,679	60,282	61,835
Subtotal Regulatory Expenses	1,341,811	1,395,277	1,425,387	1,460,836	1,491,633	1,527,787	1,559,511	1,591,266	1,623,021	1,654,776
TOTAL EXPENSES	5,447,806	5,762,135	6,010,152	6,269,390	6,523,979	6,783,925	7,038,511	7,293,127	7,547,743	7,802,359
RECAP										
Total Revenue	6,934,111	7,302,492	7,589,174	7,887,054	8,195,644	8,515,888	8,836,137	9,156,381	9,476,625	9,796,869
Total Expenses	5,447,806	5,762,135	6,010,152	6,269,390	6,523,979	6,783,925	7,038,511	7,293,127	7,547,743	7,802,359
Fund Balance	1,486,304	1,540,356	1,579,022	1,617,664	1,765,625	1,916,377	2,067,126	2,217,875	2,368,624	2,519,373
System Upgrades and Expansion	1,486,304	1,502,341	1,514,907	1,527,472	1,540,038	1,552,603	1,565,168	1,577,733	1,590,298	1,602,863
System Replacement and Repair	0	36,015	102,131	192,322	417,909	781,683	1,150,454	1,519,229	1,888,004	2,256,779
Monthly Base Service Charge per EDU	22.01	23.09	23.71	24.35	25.01	25.68	26.34	27.00	27.66	28.32
Regulatory Service Charge per EDU	6.65	6.79	6.82	6.87	6.89	6.94	6.99	7.04	7.09	7.14
Series 2001A Debt Service - Variable Rate Bonds per EDU	1.03	1.06	1.07	1.10	1.10	1.13	1.13	1.16	1.16	1.19
Projected CPI Adjustment per EDU	0.00	0.00	0.18	0.32	0.51	0.66	0.81	0.96	1.11	1.26
Total Service Charge per EDU	29.68	30.94	31.77	32.63	33.51	34.41	35.31	36.21	37.11	38.01
Monthly Base Service Charge per EDU - Unincorporated Areas	24.85	25.90	26.93	27.95	28.98	30.01	31.04	32.07	33.10	34.13
Regulatory Service Charge per EDU	6.65	6.79	6.82	6.87	6.89	6.94	6.99	7.04	7.09	7.14
Series 2001A Debt Service - Variable Rate Bonds per EDU	1.03	1.06	1.07	1.10	1.10	1.13	1.13	1.16	1.16	1.19
Projected CPI Adjustment per EDU	2.42	2.68	2.61	2.51	2.49	2.45	2.41	2.37	2.33	2.29
Total Service Charge per EDU - Unincorporated Areas	34.95	36.43	37.42	38.43	39.47	40.53	41.58	42.64	43.70	44.76
Estimated Increase Percentage per City EDU	39.7%	4.2%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Estimated Increase Percentage per Unincorporated Area EDU	39.7%	4.2%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%

February 2013

**CITY OF BEAUMONT
PROJECTED SCHEDULE OF SEWER SERVICE CHARGES**

Code	Description	FY 2013/2014	FY 2014/2015	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019
S21	Single-family and Multi-family	29.68	30.94	31.77	32.63	33.51	34.41
S22	Single-family, Multi-family and Mobile Home - Rural	34.95	36.43	37.42	38.43	39.47	40.53
S23	2 Units - Residential	59.37	61.87	63.54	65.26	67.02	68.83
S30	Medical Offices	112.67	117.43	120.60	123.86	127.20	130.63
S31	Convenience Stores	41.49	43.24	44.41	45.61	46.84	48.10
S32	Car Washes	732.59	763.55	784.16	805.37	827.08	849.38
S33	Child Care Centers	123.05	128.25	131.71	135.27	138.92	142.66
S34	Industrial Manufacturing	29.68	30.94	31.77	32.63	33.51	34.41
S35	Laundromats	752.95	784.76	805.95	827.75	850.06	872.97
S36	Service Stations	123.05	128.25	131.71	135.27	138.92	142.66
S37	Gas Stations	171.38	178.62	183.44	188.40	193.48	198.70
S38	Mortuaries	291.91	304.24	312.46	320.91	329.56	338.44
S39	Schools	1.82	1.89	1.94	2.00	2.05	2.11
S40	Apartments	27.91	29.09	29.87	30.68	31.51	32.36
S41	Mobile Home Parks	29.68	30.94	31.77	32.63	33.51	34.41
S42	Hotels/Motels	10.57	11.02	11.32	11.62	11.94	12.26
S43	Hospitals/Convalescent Homes	30.72	32.01	32.88	33.77	34.68	35.61
S44	Agricultural Growers/Nurseries/Garden Centers	33.20	34.61	35.54	36.50	37.48	38.50
S45	Barber Shops	41.49	43.24	44.41	45.61	46.84	48.10
S46	< 20 Seat Restaurants	204.37	213.01	218.76	224.67	230.73	236.95
S47	Small Shopping Center	110.80	115.48	118.60	121.80	125.09	128.46
S48	Large Shopping Center	123.91	129.15	132.63	136.22	139.89	143.67
S49	Supermarkets	322.83	336.48	345.56	354.91	364.47	374.30
S70	Midsize Retail	55.40	57.74	59.30	60.90	62.54	64.23
S71	Large Retail	110.80	115.48	118.60	121.80	125.09	128.46
S72	Large Offices	39.21	40.87	41.97	43.10	44.27	45.46
S73	Office Buildings	196.07	204.36	209.87	215.55	221.36	227.33
S74	Small Retail	33.20	34.61	35.54	36.50	37.48	38.50
S99	> 20 Seat Restaurants	204.37	213.01	218.76	224.67	230.73	236.95
S00	Special Circumstances	Variable	Variable	Variable	Variable	Variable	Variable