

CITY OF OAKLAND
AGENDA REPORT

2010 APR 15 PM 5:19

TO: Office of the City Administrator
ATTN: Dan Lindheim
FROM: Community and Economic Development Agency
DATE: April 27, 2010

RE: **A Resolution Of Intention To Amend Chapter 13 Of The Oakland Municipal Code Increasing The Sewer Service Charge, Initiating A Majority Protest Proceeding Under Article XIII-D Of The California Constitution, And Setting The Date For A Public Hearing To Consider The Sewer Service Charge Increase**

SUMMARY

A sewer service charge is collected in the City of Oakland to fund operation, maintenance, and capital improvements to the sanitary sewer system in Oakland. During the past two years, the U.S. Environmental Protection Agency (EPA), the U.S. Department of Justice, and the Regional Water Quality Control Board (RWQCB), through legal actions and new permit requirements, have significantly changed the regulatory landscape impacting the operations and maintenance of the East Bay sanitary sewer systems. New mandates require that Oakland implement new, aggressive maintenance programs and long-term capital improvement programs. These changes necessitate that the sewer service charge be significantly increased over the next years. By law, sewer service charge funds may only be used for the construction, maintenance and operation of the City's sewer system.

This report details the current and projected future sanitary sewer program costs, the recommended adjustments in the sewer service charge, and the schedule to implement those changes. Article XIII-D of the California Constitution governs increases to sanitary sewer charges and requires a majority protest proceeding and public hearing before such increases may be adopted.

A resolution has been prepared for the City Council to accept the recommended sewer service charge increase and to initiate the process to adopt the charge increase.

FISCAL IMPACT

Significant increases in the sewer service charge are necessary to meet new regulatory mandates, and to fund increased system maintenance and long-term capital improvements. Staff estimates that Oakland must double its sewer maintenance activities by the 2011-12 fiscal year. The capital program is also expected to be increased similarly in order to meet the new requirements. Efforts are underway to quantify the needed capital improvements, which are expected to be

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made final in the 2012-13 fiscal year. Adoption of the sewer service charge increase will assure the sewer fund has sufficient money to fund the mandated increase in sewer maintenance activities.

The proposed rate increase entails increasing the sewer service charge sixteen percent (16%) in each year from January 2011 through January 2013. Following January 2013, the rate is proposed to increase at an amount based on the Consumer Price Index (CPI) of the San Francisco Bay Area. A table showing the proposed revenues and expenditures for this 3-year period is shown on *Attachment C*. Staff also recommends issuing revenue bonds in 2010 in the amount of \$45 million to complete several sewer capital improvement projects as shown on *Attachment B*.

BACKGROUND

Oakland and six other East Bay communities (Alameda, Albany, Berkeley, Emeryville, Piedmont, and Stege Sanitary District) each maintain and operate separate sanitary sewer collection systems. These systems are served by the East Bay Municipal Utility District (EBMUD) main treatment plant. EBMUD also owns and operates three Wet-weather Facilities and the interceptor which is the bay side pipe that collects all sewage from these communities and takes it to the treatment plant.

These facilities were part of a regional solution designed in the mid 1980's to accept and handle wet-weather flows from the collection systems during rainy season, provide modified primary treatment only, and then discharge into the San Francisco Bay¹. In combination with these facilities, East Bay communities were also required to implement a targeted infiltration/inflow (I/I) correction program that was designed to reduce the region's uncontrolled wet-weather overflows. The regional program was started in mid 1980's and is scheduled to be completed in mid 2010's.² Over the last 23 years, this program, including Oakland's I/I correction program, has reduced flows significantly, by about 50%³.

Oakland's program entailed rehabilitating about 25% of its collection pipes at a cost of about \$190 million. These improvements have been a part of a 25-year capital improvement program that was mandated by a cease-and-desist order in the 1980's. The program is in its 22nd year, and consists of projects that repair or replace the sanitary sewer collection system in areas determined to have the highest sources of I/I. Oakland's collection system consists of over 1,000 miles of

¹ During rain events, sewer flows are increased significantly due to the infiltration and inflow (I/I) of storm water into sanitary sewer system, primarily due to leaky pipes. Modified primary treatment removes solids and other materials from the diluted sewage and includes chlorination before discharge.

² It is important to note that the 1980's regional program was fully sanctioned and permitted by the California Regional Quality Control Board (RWQCB).

³ According to the Regional Water Board finding peak wet-weather flows from the East Bay Communities has reduced from about 20 times dry weather flows to just above 10.

sewer pipes ranging in size from 6-inch to 66-inch in diameter, 7 pump stations, and 28,000 sewer structures. *Attachment A* depicts Oakland's collection system and improvement projects.

In 2007, EPA and RWQCB began requiring East Bay communities to further reduce wet-weather flows with an ultimate goal of eliminating all wet-weather discharges from EBMUD facilities and the collection system.

In 2009, the EPA conducted facility inspections of the East Bay sewer collection systems, including Oakland. The inspections were followed by Administrative Orders (AO) requiring the communities to fully participate and cooperate with EBMUD in the development and implementation of measures to reduce wet-weather flows. The EPA inspection report also identified a number of sanitary sewer overflows from the Oakland collection system. Many of which were dry-weather overflows caused by grease, roots and other blockages.

Similar to other East Bay communities, Oakland is required to develop and implement aggressive maintenance and long-term capital improvement programs with the goal of minimizing the risk of sanitary sewer overflows and wet-weather discharges. The EPA's AO requirements include development and implementation of several programs in the following areas:

- Comprehensive Asset Management Program—this requires Oakland to develop and implement an Asset Management Template that delineates schedules and methods for routine inspection and cleaning of the entire system.
- Private Sewer Lateral Inspection and Repair Program—this requires Oakland to ensure private sewer laterals are inspected and repaired at the time of property transfer or major remodel.
- Flow Monitoring—this requires Oakland to measure flows in the sanitary sewer system during two winters starting in December 2010.
- Inflow Identification and Elimination Program—this requires Oakland to identify and eliminate non-sewer (storm drain) connections to the sanitary sewer system.
- Pump Station Reliability—this requires Oakland to renovate and upgrade sanitary sewer pump stations.
- Data Management – Maintenance Management System—this requires Oakland to implement a geographical information based asset management program for the collection system maintenance.
- Sewer Inspection and Cleaning Programs—this requires Oakland to implement high priority sewer inspection and cleaning programs so that the system is inspected and cleaned on a schedule not to exceed 10 years.

KEY ISSUES AND IMPACTS

The sewer service charge funds all costs associated with capital improvements and maintenance and operation of Oakland's sanitary sewer system. Oakland's current sewer capital improvements follow a 25-year program that was mandated by a cease-and-desist order (CDO) in the 1980's. The program is in its 22nd year. New mandates by EPA and Regional Water Board require increased system maintenance and long-term capital improvements.

The Public Works Agency (PWA) recently retained a consultant to analyze current Operations & Maintenance (O&M) programs, the new EPA requirements, and industry practices. The new mandates include increasing system inspection and cleaning cycles, flow monitoring and inflow detection to identify areas with high I/I rates, pump station improvements, and a computerized maintenance management system. A long-term sewer capital program, entailing more sewer rehabilitation projects, is also expected to be mandated in the near future, in order to reduce wet-weather flows and meet the new requirements. Efforts are underway to quantify the additional projects that may be required. The current rate structure is not sufficient to support the current and the projected increased operating and capital improvement costs. The proposed increases are needed to meet the new EPA mandated increases in maintenance activities. Additional rate increases may be needed to fund the mandated, long-term capital improvements.

It is important to note staff's commitment to managing our collection system effectively and efficiently. As indicated above, a consultant was retained by PWA to analyze the City's current O&M programs and industry standards to ensure that the City provides quality service, protecting public health and the environment while meeting mandated legal requirements. The PWA and the Department of Engineering and Construction (DEC), which manages the City's capital improvement programs, are both accredited by the American Public Works Association Accreditation Program. This accreditation ensures that the City's practices and services are reviewed regularly, and meet or exceed national industry standards. In addition, the DEC is part of a special study team that benchmarks project delivery costs and methods among seven largest California cities. The objective of this study is to ensure that the City tracks and controls project delivery costs, and to improve the way projects are delivered.

Proposed Rate

The billing rate for all users of the sewer system is proposed to be increased sixteen percent (16%) in each year from January 2011 through January 2013. Following January 2013, the rate is proposed to increase at an amount based on the Consumer Price Index (CPI) of the San Francisco Bay Area. The rate for Single-Family Dwellings (SFD), which comprise approximately eighty percent (80%) of all Oakland sewer accounts, is currently \$22.24 per month.

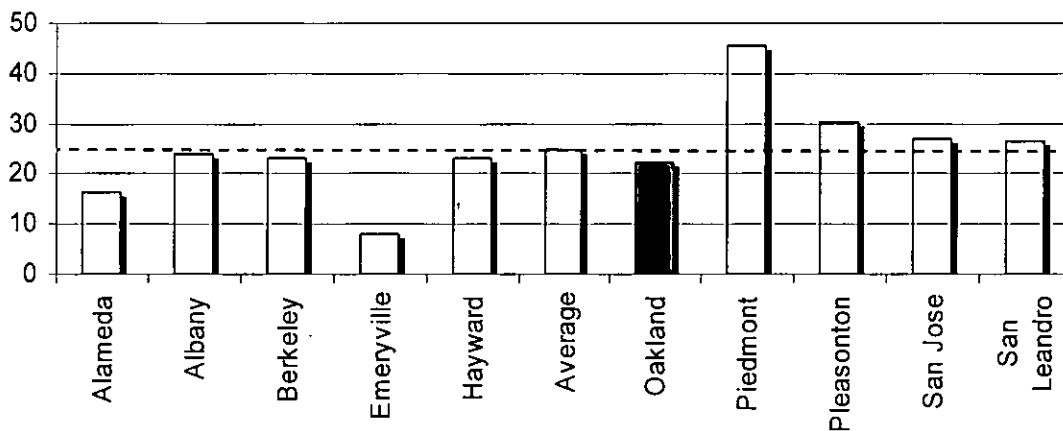
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The table below shows the rate increase for a Single Family Dwelling for each year through 2014.

Year	SFD Rate
Current	\$22.24
2011	\$25.80
2012	\$29.93
2013	\$34.71

Oakland's charge is currently lower than the average sewer charge in neighboring cities. The graph below shows the sewer service charge for representative cities in the Bay Area.

Sewer Fee Comparison



Revenue Bonds

To balance the fund's working capital and to complete the remaining capital improvement projects required by the CDO, it is recommended that revenue bonds be issued following adoption of the proposed charge structure. The proposed charge structure anticipates \$43 million in such bonds, which will be issued in early 2011. These revenue bonds will fund capital improvements that are required to comply with the CDO. **Attachment B** is a summary of those projects scheduled for construction under the revenue bond funding.

Upon approval of the recommended rate increase, staff will work with the Finance and Management Agency to initiate the process to issue a sewer revenue bond, sufficient to provide \$43 million in capital improvement funds.

Attachment C shows the proposed revenues and expenditures from FY 2010-2011 through FY 2012-2013. By FY 2013-14, it is anticipated that additional rate increases may be needed to fund the mandated, long-term capital improvements.

Legal Process to Increase Sewer Services Charge

Article XIII-D of the California constitution requires written notice of a public hearing be sent to each property owner in the City of Oakland. The written notice must be mailed 45 days prior to the hearing and must include information about the sewer service charge, the reason for the charge, and the date and time of a public hearing at which the Council will consider any property owner protests to increasing the charge. If a majority of the property owners do not protest the proposed fee, the Council may close the public hearing and may consider an ordinance increasing the fee. This is referred to as a majority protest process.

Staff recommends that the public hearing be scheduled for the July 6, 2010 Council meeting. If there is no majority protest, the Council may then introduce an ordinance to increase the sewer service charge. Following the second reading of the ordinance, staff would work with the East Bay Municipal Utility District (EBMUD) to place the new rates on the sewer bills beginning no later than January 1, 2011.

SUSTAINABLE OPPORTUNITIES

Economic: Increases in sewer operations and maintenance will help minimize the risk of sanitary sewer overflow, which impact the business environment and community. Capital improvements also create jobs and stimulate the local economy. Capital projects utilize the City's Local, Small Local Business, and Local Employment Programs.

Environmental: Since its inception, the City's I/I program has resulted in significantly reduced overflows of sanitary sewage during wet-weather. Construction of the capital improvements will continue to reduce the probability of such overflows. This program has already resulted in a significantly cleaner and healthier environment for Oakland's residents. The level of increased inspection and maintenance will significantly reduce the potential for sanitary sewer overflows.

Social Equity: The increased maintenance and long-term improvements to the sanitary sewer system impacts the entire community as it improves the environment for all. The program implementation is a city-wide effort and is not specific to any geographical location. Construction projects will utilize the Local Employment Programs, providing needed jobs to Oakland residents.

DISABILITY AND SENIOR CITIZEN ACCESS

There is no direct impact or benefit to persons with disabilities or seniors under this action. Capital improvements to the sanitary sewer system, when constructed in sidewalk areas, will include construction of curb ramps.

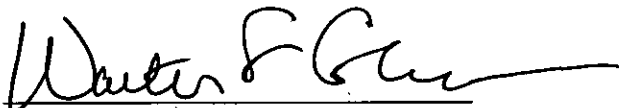
RECOMMENDATION AND RATIONALE

It is recommended that the City Council adopt the resolution of intent to increase the sewer service charge and direct staff to initiate a majority protest and schedule a public hearing to consider the increase.

ACTION REQUESTED OF THE CITY COUNCIL

It is requested that the City Council approve the resolution of intent to increase the sewer service fee and initiate a majority protest proceeding.

Respectfully submitted,

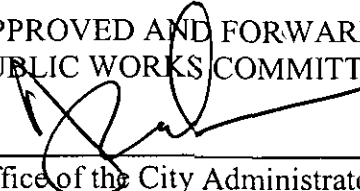


Walter S. Cohen, Director
Community and Economic Development Agency

Reviewed by:
Michael Neary, P.E., Deputy Director,
CEDA, Department of Engineering and Construction

Prepared by:
Gus Amirzehni, P.E., Division Manager,
Engineering Design & R.O.W. Management Division

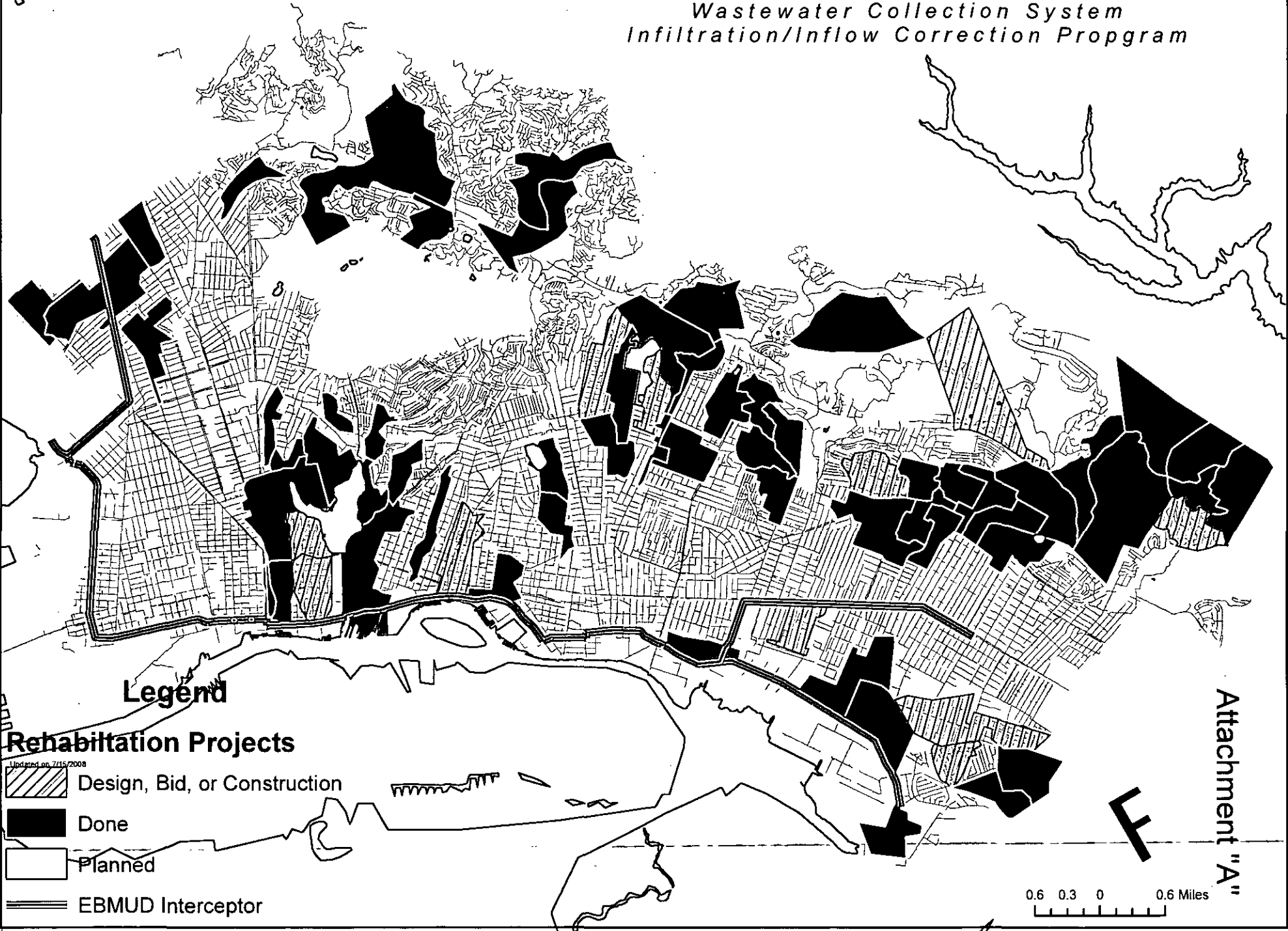
APPROVED AND FORWARDED TO THE
PUBLIC WORKS COMMITTEE:



Office of the City Administrator

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City of Oakland
Wastewater Collection System
Infiltration/Inflow Correction Program



Attachment "B"

Sanitary Sewer Projects funded by 2011 Bond Series -- Proposed
3/4/2010

Projects	Cost
Sewer Rehabilitation in Oak Knoll	720,000
Sewer Rehabilitation in Knowland Park	580,000
Sewer Rehabilitation in Doncaster	335,000
Sewer Rehabilitation in Subbasin 58-01	4,473,000
Various Cyclic Replacement Projects	2,100,000
Sewer Rehabilitation in Subbasin 85-232	3,460,000
Sewer Rehabilitation in Subbasin 80-113	3,850,000
Sewer Rehabilitation in Subbasin 85-502	1,930,000
Sewer Rehabilitation in Subbasin 52-05-2	4,500,000
Sewer Rehabilitation in Subbasin 50-10	2,400,000
Sewer Rehabilitation in Subbasin 85-101	4,400,000
Sewer Rehabilitation in Subbasin 85-012	3,000,000
Sewer Rehabilitation in Subbasin 61-01	1,300,000
Sewer Rehabilitation in Subbasin 80-101	4,500,000
Pump Station Upgrades	5,000,000
	42,548,000.00

Attachment "C"

Fund 3100 Projected Cash Flow -- 3 Yr Fee Increase -- Proposed
3/24/2010

	2010-11	2011-12	2012-13
Beginning Fund Balance (estimated)	6,966,000	4,879,000	248,000
Revenues			
Service Charge	37,744,000	43,783,000	50,788,000
Other Revenue	3,314,000	3,347,000	3,380,000
Totals:	41,058,000	47,130,000	54,168,000
Expenditures			
Current Personnel and O&M	27,071,000	27,883,000	28,719,000
Franchise Fee	3,774,000	4,378,000	5,079,000
Current Debt Services	5,400,000	5,400,000	5,400,000
Rate Stabilization Fund	-	500,000	500,000
Flow Monitoring	1,500,000	1,500,000	-
Emergency Repairs	-	1,500,000	2,500,000
New Equipment	2,100,000	-	-
New Personnel and O&M	3,300,000	7,500,000	7,725,000
New Debt Service	-	3,100,000	3,100,000
Totals:	43,145,000	51,761,000	53,023,000
Ending Fund Balance (estimated)	4,879,000	248,000	1,393,000

FILED
OFFICE OF THE CITY CLERK
OAKLAND

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Approved as to Form and Legality

Oakland City Attorney's Office

OAKLAND CITY COUNCIL

Resolution No. _____ C.M.S.

Introduced by Councilmember _____

A RESOLUTION OF INTENTION TO AMEND CHAPTER 13 OF THE OAKLAND MUNICIPAL CODE INCREASING THE SEWER SERVICE CHARGE, INITIATING A MAJORITY PROTEST PROCEEDING UNDER ARTICLE XIII-D OF THE CALIFORNIA CONSTITUTION, AND SETTING THE DATE FOR A PUBLIC HEARING TO CONSIDER THE SEWER SERVICE CHARGE INCREASE

WHEREAS, the City was ordered by the United States Environmental Protection Agency and the Bay Area Regional Water Quality Control Board in 2009 to reduce overflows and wet-weather flows from public sanitary sewers; and

WHEREAS, the new requirements require the City to significantly increase its maintenance and infiltration/inflow (I/I) correction programs; and

WHEREAS, the Council of the City of Oakland on June 23, 1987, previously approved in Ordinance No. 10876 C.M.S. a Negative Declaration for the sanitary sewer infiltration/inflow (I/I) correction program; and

WHEREAS, the sewer service charge rates fund the City's sanitary sewer maintenance and capital improvement programs; and

WHEREAS, the City Council of the City of Oakland finds and determines that the current sewer service charge rates are not adequate to fund the needed maintenance and I/I correction programs mandated under the new requirements; and

WHEREAS, the City Council of the City of Oakland finds it necessary and prudent to increase the sewer service charge rates to adequately fund the capital improvements and maintenance and operations required under the new requirements; and

WHEREAS, Article XIII-D of the California Constitution requires that (1) revenues derived from the sewer service charge shall not exceed the funds required to provide the property related service; (2) revenues derived from the sewer service charge shall not be used for any purpose other than that for which the charge was imposed, and (3) that the amount of the sewer service charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel; and

WHEREAS, the proposed sewer service charge increase is based on the cost of providing the capital improvements required and for the maintenance and operation of the sanitary sewer system; and

WHEREAS, the State of California constitution, Article XIII-D, requires that all new property related charges for water, sewer or refuse service are subject to a majority protest proceeding; and

WHEREAS, Article XIII-D provides that charges may be increased within limits previously approved, since increases in the costs of providing these services are likely, a rate increase structure should be included, and provide a maximum rate of increase; and

WHEREAS, in order to comply with Article XIII-D of the California Constitution, the City must provide written notice to the record owner of each parcel subject to the proposed sewer service charge increase (a) the amount of the sewer service charge proposed to be imposed upon each, (b) the basis upon which the amount of the proposed sewer service charge was calculated, (c) the reason for the sewer service charge increase, and (d) the date, time and location of a public hearing on the proposed sewer service charge increase; and

WHEREAS, following a public hearing and if there is no majority protest, the City Council may, by ordinance, adopt the proposed amendments to Chapter 13 of the Oakland Municipal Code; now, therefore, be it

RESOLVED: That the City Council of the City of Oakland does hereby submit to the property owners of the City of Oakland, in compliance with the majority protest proceeding requirements of Article XIII-D of the California Constitution, the text of the proposed amendments, which shall be as follows:

13.04.020 Imposition of sewer service charge.

Every party in whose name sewage disposal service of the East Bay Municipal Utility District (District) is granted shall pay a sewer service charge according to the rates as follows, beginning with the first billing period following January 1, 2011:

- A. A monthly charge of twenty-five dollars and eighty cents (\$25.80) is established and assessed for the use of sewer facilities for every single-family residence as defined by the District's Business Classification Code 8800, Private Residence.
- B. For multiple-family dwellings, as defined by the District's Business Classification Code 6513, Multiple Dwelling, the following monthly charges are established and assessed for the use of sewer facilities:
 - 1. Duplexes: twenty-eight dollars and ninety-five cents (\$28.95) per month;
 - 2. Triplexes: forty-three dollars and forty-three cents (\$43.43) per month;
 - 3. Fourplexes: fifty-seven dollars and ninety-two cents (\$57.92) per month.

C. For residential premises not included in subsection A or B of this section, a charge based upon the cubic feet of water used on the premises will be made for the use of sewer facilities, which charge shall be computed and levied as follows:

1. One dollar and seventy-six cents (\$1.76) per one hundred (100) cubic feet per month.

In no case shall the total monthly charge be less than twenty-five dollars and eighty cents (\$25.80).

D. For premises in the district's "commercial," "industrial," and "public authority" business certifications, a charge based on cubic feet of water used upon the premises will be made for the use of sewer facilities, which charge shall be computed and levied as specified below:

1. Industrial accounts: one dollar and sixty cents (\$1.60) per one hundred (100) cubic feet per month;
2. Commercial accounts: one dollar and seventy-six cents (\$1.76) per one hundred cubic feet per month;
3. Restaurants/hotels: one dollar and eighty-two cents (\$1.82) per one hundred cubic feet per month;
4. Hospitals: one dollar and ninety-six cents (\$1.96) per one hundred (100) cubic feet per month;
5. Laundromats/car washes: two dollars and six cents (\$2.06) per one hundred (100) cubic feet per month.

In no case shall the total monthly charge be less than twenty-five dollars and eighty cents (\$25.80).

E. For premises with a sewage meter for measuring actual sewage flow from such premises, a charge based on cubic feet of measured sewage flow from the premises, and applicable to all buildings for water consumption cycles commencing on and after January 1, 2011, will be made for the use of sewer facilities, which charge shall be computed and levied as follows:

1. Two dollars and thirteen cents (\$2.13) per one hundred cubic feet of sewage flow per month.

In no case shall the total monthly charge be less than twenty-five dollars and eighty cents (\$25.80).

F. The sewer service charges established and assessed in subsections C and D of this section shall be applicable to premises where no meter is installed or available in said premises for measuring the volume of sewage from such premises into sewers. The sewer service charge for these premises shall be based upon the total amount of water used from all sources, as ascertained by the district, for sewage disposal service charges imposed by such district within the City.

- G. The sewer service charge established and assessed in subsection E of this section shall be applicable to premises where a portion of the water received from any source does not flow into sewers because of manufacturing or removal by other means and a meter is installed or available in said premises for measuring the volume of sewage from such premises into sewers. The sewer service charge for these premises shall be based upon the volume of sewage discharging from such premises into the sewers, as ascertained by the district for sewage disposal service charges imposed by the district within the City.
- H. The charges established and assessed in subsections A through E of this section shall become due and payable on receipt of bill therefore. Such charges shall be paid directly to the City or to the district, as directed upon the bill. (Ord. 11801 § 1 *Exhibit A*, 1995: prior code § 6-7.02)
- I. Beginning with annual billing period that begins on or after January 1, 2012, the sewer service charge rates established above shall be increased by sixteen percent (16%) annually through the annual billing period that begins on or after January 1, 2013.
- J. For the annual billing period that begins on or after January 1, 2014, the sewer service charge rates shall be increased at an annual rate equal to but not to exceed the prior years percentage change in the Consumer Price Index for the San Francisco Bay Area, compiled by the United States Department of Labor, Bureau of Labor Statistics, or successor thereto, between such Index as of June in the year prior to the year in which rates are being increased and June twelve (12) months earlier, as provided for the use of sewer facilities owned and operated by the City.

Exhibit A details the rate charged for each of the East Bay Municipal Utilities District 88 Business Classification Codes (BCC); and be it

FURTHER RESOLVED: That the City Administrator or his designee is hereby directed to obtain printing, supplies and services as required; and be it

FURTHER RESOLVED: That the City Administrator or his designee is hereby authorized to provide such other services and supplies in connection with said majority protest proceeding as may be required by the Statutes of the State of California and the Charter of the City of Oakland; and be it

FURTHER RESOLVED: That the City Administrator or his designee is directed to conduct a mailing of the Notice of Public Hearing to all affected property owners, in compliance with Article XIII-D of the California Constitution; and be it

FURTHER RESOLVED: That a public hearing is set for July 6, 2010, to hear all public comments as to the proposed amendments to Chapter 13 of the Oakland Municipal Code.

IN COUNCIL, OAKLAND, CALIFORNIA, _____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, AND PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST:

LATONDA SIMMONS
City Clerk and Clerk of the Council of
the City of Oakland, California

CITY OF OAKLAND
SEWER SERVICE CHARGES AND RATES
EFFECTIVE JANUARY 01, 2011

BCC	Description	Metered Rate Per ccf	BCC	Description	Metered Rate Per ccf
0100	Agriculture	1.60	3900	Miscellaneous Mfg.	1.60
0700	Veterinarian Services	1.76	4000	Railroad Transt	1.60
1200	Mining and Wuarrying	1.60	4100	Local/Suburb Transt	1.60
1500	Construction	1.60	4200	Warehousing	1.60
2010	Meat Prod-Proc/Pkg	1.60	4400	Water Transportation	1.60
2011	Slaughterhouse	1.60	4500	Air Transportaion	1.60
2020	Dairy Prod Processing	1.60	4700	Tranportation Sevcs	1.60
2030	Fruit/Vegetable Canning	1.60	4800	Elect Communications	1.60
2040	Grain Mills	1.60	4900	Elec. Steam, Nat Gas	1.60
2050	Bakeries	1.60	4950	Sanitary Coll/Disposal	1.60
2051	Bakeries-Bread Only	1.60	5000	Wholesale Trade	1.76
2060	Sugar Processing	1.60	5300	Retail Trade	1.76
2070	Fats and Oils	1.60	5400	Food Sales	1.76
2077	Rendering Tallow	1.60	5540	Gas/Oil Dealers	1.76
2080	Beverage Mfg.	1.60	5811	Restaurant-Fast Food	1.82
2090	Specialty Food Mfg.	1.60	5812	Restaurant	1.82
2091	Seafood Processing	1.60	5813	Drinking Bar/Club	1.82
2300	Textile Goods Mfg.	1.60	6500	Cemeteries	1.76
2400	Lumber & Wood Mfg.	1.60	6513	Apt Bldg - 5 or More	1.76
2500	Furniture	1.60	6800	Offices	1.76
2600	Pulp & Paper Prod Mfg.	1.60	7000	Hotels with Food	1.82
2700	Printing Publishing	1.60	7001	Hotels without Food	1.82
2810	Inorganic Chem Mfg.	1.60	7020	Boarding Houses	1.82
2820	Synthetic Material Mfg.	1.60	7200	Personal Services	1.76
2830	Drugs Mfg.	1.60	7210	Commercial Laundries	2.06
2840	Clean & Sanitary Prod Mfg.	1.60	7215	Coin Laundromats	2.06
2850	Paint Mfg.	1.60	7216	Clean & Dye Fabrics	2.06
2860	Organic Chemicals Mfg.	1.60	7218	Industrial Laundries	2.06
2870	Agriculture & Chem Mfg.	1.60	7260	Crematory, Funeral Home	1.76
2891	Adhesive & Gelatin Mfg.	1.60	7300	Laboratories	1.76
2893	Ink & Pigment Mfg.	1.60	7342	Fumigating	1.76
2900	Petroleum Prod Mfg.	1.60	7500	Automobile Repair Sves	1.76
3000	Rubber Products	1.60	7539	Battery Services	1.76
3110	Leather Tanning	1.60	7542	Auto Laundries	2.06
3200	Earthenware Mfg.	1.60	7600	Misc Repair Services	1.76
3300	Primary Metals Mfg.	1.60	7699	Septic Tank Cleaning	1.76
3400	Metal Prod Fabrication	1.60	7900	Amusement Services	1.76
3410	Drums & Barrels Mfg.	1.60	7940	Equestrian Activities	1.76
3470	Metal Finishing	1.60	7950	Irrigation Use Only	Exempt
3500	Machinery Mfg.	1.60	7990	Parks and Gardens	1.76
3590	Machine Shop Repair	1.60	8000	Health Services	1.76
3600	Electric Machine Mfg.	1.60	8060	Hospitals	1.96
3700	Trans Equip Mfg.	1.60	8200	Schools	1.76
3730	Shipbuilding	1.60	8600	Non-Profit Services	1.76
3800	Precision Equip Mfg.	1.60			