

To: Mr. Robert Rivera – Public Works Director,
City of New Port Richey, Florida

From: Stantec Consulting Services Inc.

Re: Water and Sewer Wholesale/Bulk Rate
Analysis

Date: May 8, 2020

PURPOSE

Stantec Consulting Services Inc. (Stantec) has conducted a Water and Sewer Wholesale/Bulk Rate Analysis (Study) for the City of New Port Richey, Florida (City) and its Water and Sewer Enterprise Fund (Utility). It is important to note, the terms “bulk” and “wholesale” are commonly used interchangeably in the context of utility rates and generally refer to the sale of utility services to another entity for resale to the end user. In fact, Section 24-18 of the City’s Code of Ordinances defines bulk customers in the context of utility service as follows:

“Bulk customers means that very limited class of bulk water and/or bulk wastewater customers who have a separate individually metered retail customer base and who have the capability to provide all or a portion of their retail customers’ needs independent of the city.”

Oftentimes, bulk or wholesale (hereafter referred to as “bulk”) utility services are provided to another municipality or utility provider either through an inter-local agreement or other contract defining terms of service and quantities. From a cost allocation and rate development standpoint, bulk service is differentiated from the Utility’s retail service in that bulk service is generally provided through the Utility’s supply, treatment, and transmission components of the water system and the treatment and conveyance components of the sewer system, bypassing the local water distribution and sewer collection systems and the associated operation and funding thereof.

The Utility’s primary objectives for completion of this Study were; 1) identify the costs to provide bulk water and sewer service, 2) develop a single bulk rate for water service and a single bulk rate for sewer service within the context of the City’s existing inter-local agreements, and 3) review the financial impacts of implementing calculated bulk rates.

This memorandum outlines the assumptions and key inputs of the Study and provides a detailed description of the approach that was used to arrive at our findings and conclusions.

BACKGROUND

The City currently provides bulk water and sewer service to the Florida Governmental Utility Authority (FGUA) and the City of Port Richey (Port Richey). The City’s individual inter-local agreements allow rate adjustments as part of the Utility’s overall management and rate setting practices. Bulk water and sewer rates were last adjusted on October 1, 2019. One of the City’s bulk water agreements (City of Port Richey) expired in 2019 and it’s the Utility’s desire to evaluate the existing rates for bulk service and to initiate discussions on a potential new inter-local agreement for the expired agreement. The City intends for the resulting bulk water and sewer rates to be utilized for all such future agreements for bulk service.

Stantec performed a Revenue Sufficiency Analysis (RSA) for the City in February 2019, which included the development of a multi-year financial management plan and corresponding plan of annual rate revenue adjustments. That RSA provides the basis for the projection of revenue requirements utilized in the development of the analysis summarized herein.

BULK USER AGREEMENTS AND RATES

This section summarizes the City's existing bulk water and sewer agreements.

FGUA

In 2014 the City entered a 10-year agreement with FGUA for the sale of bulk water to its Lindrick System with the intent to be on an emergency or as-needed basis in an amount less than 50,000 gallons per day (gpd) when used and not on a daily basis. Average daily flows have ranged from approximately 20,000 gpd to 41,000 gpd during the past three fiscal years (FY 2017 through FY 2019). The City's current bulk water rate to FGUA is \$5.512 per thousand gallons.

FGUA has reserved 700,000 gpd of permanent capacity in the City's Wastewater Treatment Plant to serve its Lindrick System through the payment of impact fees totaling \$3.3 million which are paid to the City in monthly payments of \$16,107. Separate from the payment of impact fees, FGUA pays a rate of \$5.3283 per thousand gallons for wastewater delivered to the New Port Richey Wastewater Plant. Average daily flow was approximately 590,000 gpd in FY 2019.

PORT RICHEY

The City's agreement with Port Richey to provide bulk water service expired in 2019. The City's objective is to develop a new agreement with Port Richey for the sale and purchase of bulk water. Meanwhile, the City continues to offer bulk service, but has seen declines in bulk water sales to Port Richey in recent years from approximately 37 million gallons (MG) in FY 2017 to approximately 2 MG in FY 2018 and 3 MG in FY 2019 as Port Richey continues to utilize its other water supply options. The City's current bulk water rate to Port Richey is \$4.9719 per thousand gallons.

The City entered a 40-year bulk wastewater agreement in 1986 to treat up to 225,000 gpd of bulk wastewater from Port Richey. In FY 2019, the City billed approximately 138,000 gpd of wastewater under this agreement which was down from approximately 210,000 gpd in FY 2017 and FY 2018. The current bulk wastewater rate to Port Richey is \$5.8527 per thousand gallons.

APPROACH

The American Water Works Association (AWWA)¹ and the Water Environment Federation (WEF)² provide guidance and industry accepted methodologies and principles regarding the development of water and sewer rates respectively. The principles and guidance outlined within these industry manuals along with our industry experience serve as the foundation for this analysis. The approach utilized for this analysis can be summarized in the following steps:

- 1) **Allocation of overall Utility costs to systems:** The Utility's revenue requirements, consisting of operating and capital costs for the defined test-year (FY 2020)³, were allocated between the water and sewer systems.
- 2) **Distribution of costs to functions & unit cost of service:** Costs allocated to the water and sewer systems were distributed to each system's main functional components and divided by applicable units of service (water and sewer flows) to determine the City's cost per thousand gallons.

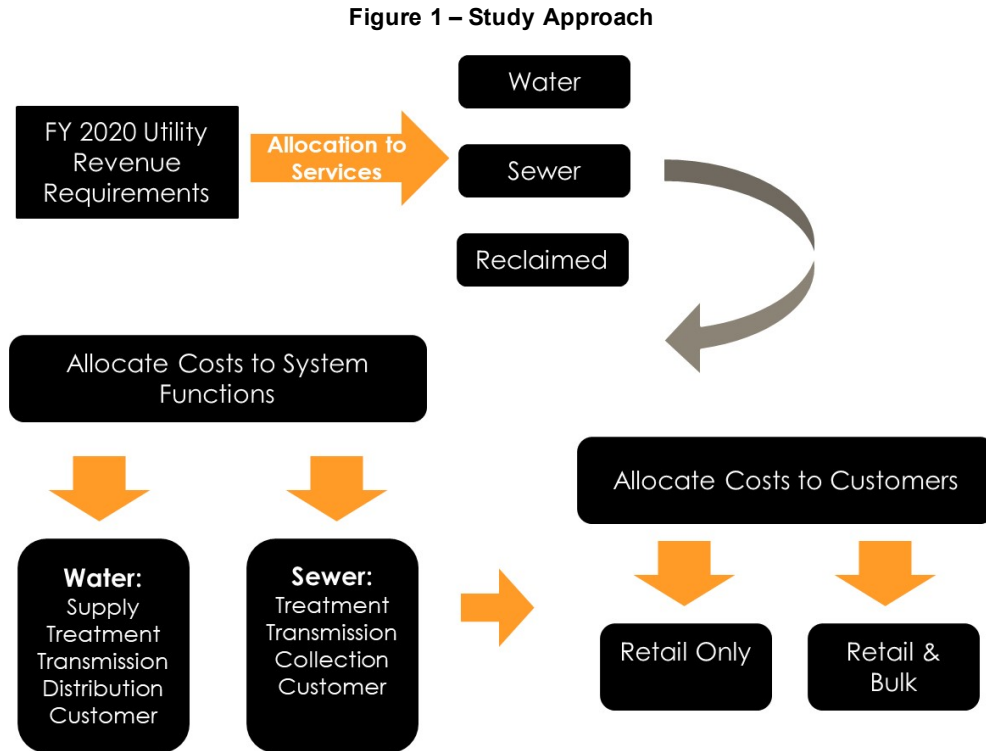
¹ "Principles of Water Rates, Fees and Charges" AWWA Manual M1.

² "Financing and Charges for Wastewater Systems" WEF Manual of Practice No. 27

³ As outlined in the City's most recent RSA performed by Stantec in 2019.

- 3) **Allocation of functional costs to customer classes:** Each system’s components were identified as either allocable to both retail and bulk or just retail customer classes. The unit costs for each function providing service to bulk customers were then added together to calculate the bulk rates.

Figure 1 outlines the general process and approach utilized to conduct this Study.



ALLOCATION OF TOTAL SYSTEM COSTS

The first step was to allocate costs between the City’s water, sewer, and reclaimed water systems to identify the costs allocable to bulk customers for water and sewer service. Costs include operating and maintenance (O&M) expenses, debt service, minor capital outlay, transfers, and funding of capital projects. Due to the timing of this study, the projected revenue requirements for FY 2020 from the City’s RSA was utilized as the basis of this analysis.

FY 2020 expenditures were allocated between water, sewer, and reclaimed water at a budgetary line item level based on each type of expense and an identification of which system(s) the cost is associated with. In certain cases, operating divisions within the Utility serve multiple systems. For example, the Utility’s Water Distribution operating division provides maintenance to both the water system and reclaimed water system. To fairly apportion costs to each system, the costs for this division were allocated based upon an analysis of the length and size of each system’s pipe in-service. Factors utilized in the allocation of costs between the systems can be found in Schedule 4 of the Appendix.

The allocation of each line item to the water, sewer, and reclaimed water systems is provided in Schedule 1 of the Appendix, while Table 1 provides a summary of the total cost of each respective service.

Table 1 - Allocation of Utility System Costs: FY 2020 Test Year

Description	Water	Sewer	Reclaimed Water	Total System
FY 2020 Expenditures	\$8.3M	\$6.3M	\$1.5M	\$16.1M

ALLOCATION OF COSTS TO SYSTEM FUNCTIONS

After identifying the Utility’s water and sewer systems costs, the next step was to allocate costs to each system’s functional components. For the water system, these functions included; supply/treatment, transmission, distribution, and customer. For the sewer system, these functions included treatment, transmission, collection, and customer. For purposes of this analysis, the Utility’s overall wastewater conveyance and collection costs were allocated between “transmission” and “collection”. Transmission costs are incurred to serve all users while local collection costs are incurred to provide service to only retail customers. The allocations included a line-feet analysis of the sewer system’s gravity and force mains, review of planned capital spending, and other allocation factors described in Schedule 4.

Stantec allocated and reviewed with Utility staff each line item expense through a review of the activities performed within each division and relevant allocation factors. For example, costs allocated to the water and sewer systems in the Utility’s Construction Services Division were allocated based upon the type of projects within the Utility’s Capital Improvement Program (CIP) because the primary function of this division is to execute the CIP.

In certain cases where specific allocation criteria were not determined, the Utility provided its best management estimates in order to distribute costs to functions. Moreover, those costs with an overall benefit to the system without a direct link to a key functional category were allocated in proportion to the total costs directly allocated to each function. The allocation of water and sewer costs between functional components is presented on Schedules 2 and 3 of the Appendix. Furthermore, Tables 2 and 3 summarize the results of the functional allocations described herein.

Table 2 – Allocation of Water System Costs by Functional Component

System Function	Total Revenue Requirement	%
Supply/Treatment	\$ 5,923,782	72%
Transmission	\$ 718,036	9%
Distribution	\$ 1,347,901	16%
Customer	\$ 276,996	3%
Total Water System Revenue Requirements	\$ 8,266,715	100%

Table 3 – Allocation of Sewer System Costs by Functional Component

System Function	Total Revenue Requirement	%
Treatment	\$ 3,666,180	58%
Transmission	\$ 774,715	12%
Collection	\$ 1,667,087	26%
Customer	\$ 227,755	4%
Total Sewer System Revenue Requirements	\$ 6,335,736	100%

UNITS OF SERVICE

Once costs for each system were allocated between their respective functions, the next step was to determine the units of service so that a unit cost of service could be established. The FY 2020 units of service were based upon FY 2019 actual demands and customer accounts, projected thereafter based upon an analysis of historical demands for bulk customers, the Utility’s expectations of future bulk demands, and anticipated growth in retail customers and associated billed water and sewer volumes. Water retail customers and associated billed water volume are projected to increase by 0.75% and sewer retail customers and associated billed volume are projected to increase by 1.75% in FY 2020 as outlined in the RSA. Tables 4 and 5 summarize the units of service for the water and sewer system’s respectively.

Table 4 – Water System Units of Service

System Function	Unit of Service	Retail	Bulk	TBW Treated Water Purchases ¹	Total
Supply/Treatment	1,000 Gals.	976,800	15,554	730,000	1,722,354
Transmission	1,000 Gals.	976,800	15,554	N/A	992,354
Distribution	1,000 Gals.	976,800	0	N/A	976,800
Customer	Bills	128,218	24	N/A	128,242
Notes:					
1) Reflects 2 MGD of water exported to the Tampa Bay Water Regional System.					

Table 5 – Sewer System Units of Service

System Function	Unit of Service	Retail	Bulk	Total
Treatment	1,000 Gals.	803,430	265,117	1,068,547
Transmission	1,000 Gals.	803,430	265,117	1,068,547
Collection	1,000 Gals.	803,430	0	803,430
Customer	Bills	103,657	24	103,681

UNIT COST OF SERVICE

Total costs by functional component for each system were then divided by the units of service to determine the unit cost of service by function component. The City is a member agency of Tampa Bay Water (TBW) and purchases most of its water demands from TBW at a rate of \$2.5590 per thousand gallons. To account for this cost directly, this analysis deducts the Utility’s raw water expense of approximately \$3.2 million from the supply and treatment function and assigns a direct or “pass through” unit cost for this component for the purpose of calculating a bulk water rate. As such, the water system’s revenue requirement summarized on Table 6 reflects the total water system revenue requirement less the cost of purchased water from TBW.

Tables 6 and 7 summarize the unit cost of service for the water and sewer systems respectively.

Table 6 – Water System Unit Cost of Service

System Function	Revenue Requirement (1)	Units of Service (2)	Unit Cost of Service =(1/2)	Billing Units
TBW Unitary Rate ¹	Pass Through	Pass Through	\$ 2.56	per 1,000 Gals.
Supply/Treatment	\$ 5,923,782			
Less Raw Water Expense	\$ (3,199,698)			
Net Supply/Treatment	\$ 2,724,084	1,722,354	\$ 1.58	per 1,000 Gals.
Transmission	\$ 718,036	992,354	\$ 0.72	per 1,000 Gals.
Distribution	\$ 1,347,901	976,800	\$ 1.38	per 1,000 Gals.
Customer	\$ 276,996	128,242	\$ 2.16	per Bill

Notes:
 1) Raw water costs deducted from revenue requirement and accounted for through the current Tampa Bay Water unitary rate as a pass-through to bulk customers.

Table 7 – Sewer System Unit Cost of Service

System Function	Revenue Requirement (1)	Units of Service (2)	Unit Cost of Service =(1/2)	Billing Units
Treatment	\$ 3,666,180	1,068,547	\$ 3.43	per 1,000 Gals.
Transmission	\$ 774,715	1,068,547	\$ 0.73	per 1,000 Gals.
Collection	\$ 1,667,087	803,430	\$ 2.07	per 1,000 Gals.
Customer	\$ 227,755	103,681	\$ 2.20	per Bill

ALLOCATION OF COSTS TO CUSTOMER CLASSES

Bulk customers generally do not utilize most of the small diameter mains which comprise of the Utility’s localized water distribution and sewer collection systems. As such, distribution costs are allocable only to retail customers and are excluded from the bulk water rates while the, supply/treatment (including the raw water pass through), transmission, and customer costs are allocable to all users, including bulk customers. For the sewer system, collection costs are allocated only to retail customers and are excluded from the bulk rates, while all treatment costs, transmission costs, and customer costs were allocable to all users including bulk customers.

Tables 8 and 9 summarize the allocation of costs to retail and bulk customers for the water and sewer systems respectively.

Table 8 – Water System Allocation of Costs to Customer Classes

System Function	Retail	Bulk
Supply/Treatment	X	X
Transmission	X	X
Distribution	X	
Customer	X	X

Table 9 – Sewer System Allocation of Costs to Customer Classes

System Function	Retail	Bulk
Treatment	X	X
Transmission	X	X
Collection	X	
Customer	X	X

CALCULATED BULK RATES

After determining each system’s costs, allocation thereof to the respective functional components, and identification of the associated cost drivers (units of service), Stantec then calculated the bulk rates by functional component as shown in Table 10.

Table 10 – Calculated Water & Sewer Bulk Rates¹

Description	Calculated FY 2020 Bulk Rates	Existing FY 2020 Bulk Rates: FGUA	Existing FY 2020 Bulk Rates: Port Richey
	(per 1,000 Gals.)	(per 1,000 Gals.)	(per 1,000 Gals.)
Water			
TBW Unitary Rate (Raw Water) ²	\$ 2.5590		
Supply/Treatment	\$ 1.5816		
Transmission	\$ 0.7236		
Water Bulk Rate	\$ 4.8642	\$ 5.5120	\$ 4.9719
Sewer ³			
Treatment	\$ 3.4310		
Transmission	\$ 0.7250		
Sewer Bulk Rate	\$ 4.1560	\$ 5.3283	\$ 5.8527
Notes:			
1) The calculated bulk rates exclude the capital recovery rate and any impact fees payable to the City.			
2) TBW pass through for purchased water.			
3) Excludes any pass through for disposal.			

The calculated bulk rates in Table 10 exclude costs associated with the customer function even though they are allocable to bulk customers as shown in Tables 8 and 9. The intent of this analysis was not to calculate or update the Utility’s existing Billing Charges for the Utility, but rather to determine volumetric rates for bulk service. As such, the Utility may choose to recover customer related costs from bulk customers through its existing Billing Charge which is intended to recover these types of customer costs and is applied to each customer’s (both retail and bulk) monthly bills.

The calculated bulk sewer rates shown in Table 10 are approximately 82% of the City’s existing retail inside-City commercial rates of \$5.04 and approximately 66% of the City’s retail outside-City commercial sewer rates. Based upon our experience, costs and associated rates for bulk service generally range from approximately 60% to 80% of retail rates.

The calculated bulk water rates fall between the Utility’s existing outside-City retail customers volumetric tier 1 (\$3.94) and tier 2 (\$5.05) and while lower than the bulk water rates for FGUA are generally aligned with the Utility’s existing bulk water rate for Port Richey.

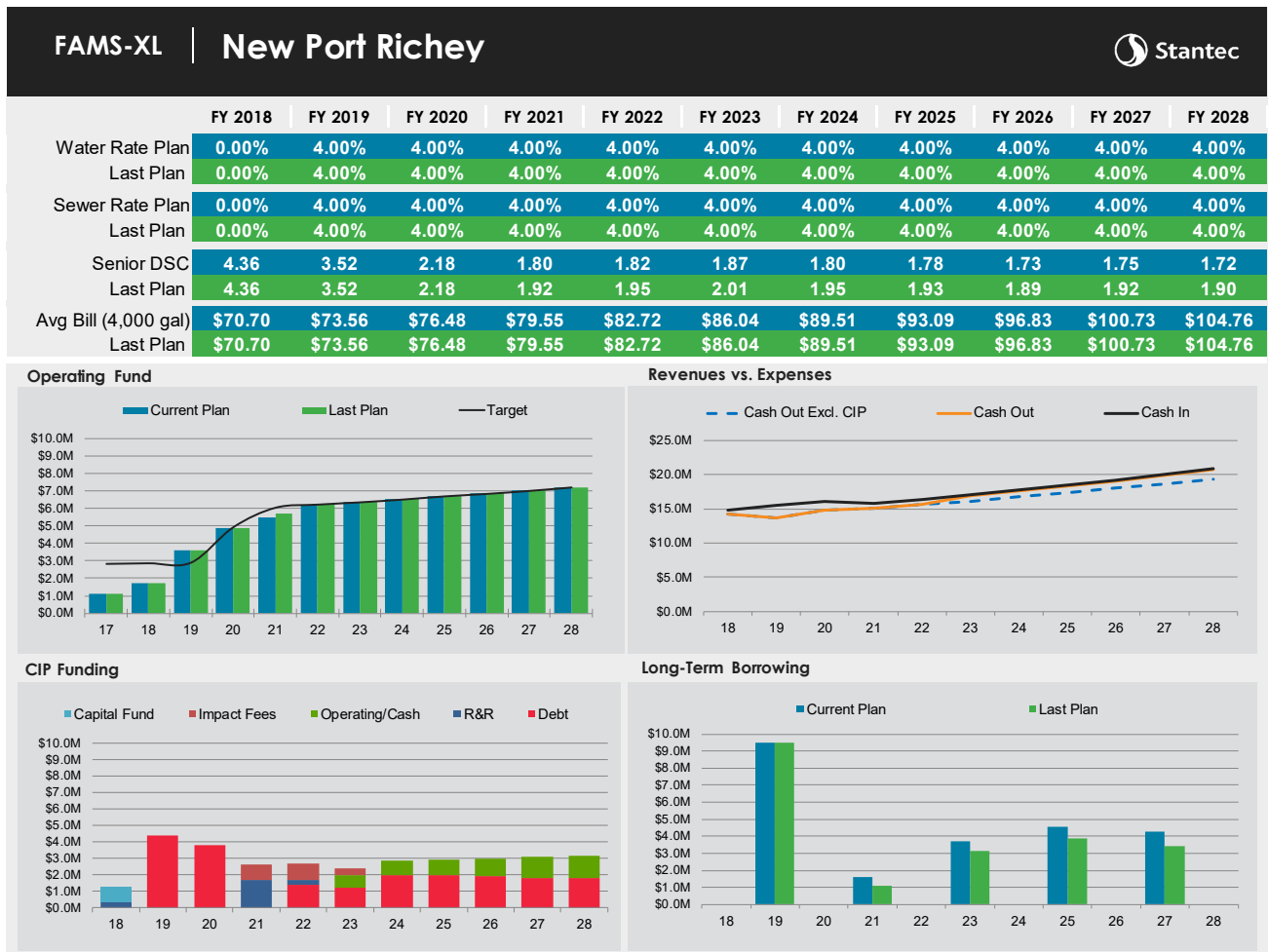
FINANCIAL MANAGEMENT PLAN IMPACTS

Stantec then incorporated the calculated bulk water and sewer rates into the multi-year financial management plan developed in the City’s most recent RSA to determine the potential revenue and financial impacts to the Utility if adopted. The Utility’s current financial management plan outlined in the RSA includes the assumed recent downward trend of bulk sales to Port Richey. In addition, it includes Pasco County’s planned purchase of FGUA’s Lindrick system and the Utility’s associated loss of bulk sewer sales as it is expected that the County will utilize their available capacity in the Treatment Plant to serve FGUA’s service area.

Figure 2 provides a comparison of the Utility’s overall projected financial performance under the existing and calculated bulk rates and demonstrates that while the overall financial performance is projected to decrease with the calculated bulk rates in terms of lower debt service coverage and potentially higher future borrowing needs, the current plan of annual 4.00% increases to both retail and bulk rates is still projected to generate sufficient annual revenues to meet the overall revenue requirements of the Utility over the 10-year projection period.

The blue bars or “Current Plan” refer to the results if the calculated bulk rates described herein were implemented effective FY 2021 with the planned 4.00% increase while the green bars or “Last Plan” refer to the recommended financial management plan outlined in the RSA.

Figure 2 – Financial Management Plan Comparison: Existing vs. Calculated Bulk Rates



FINDINGS & RECOMMENDATIONS

Upon completion of this Study, Stantec has developed the following findings and recommendations:

- This analysis provides the City with a cost-based determination of the costs to provide bulk service.
- The calculated bulk rates herein are consistent with our industry experience and comparable to others in Florida.
- The City's existing water and sewer inter-local agreements allow adjustments to the rates as part of the Utility's overall management and rate setting practices. As such, the City should adopt the bulk water and sewer rates as summarized herein and establish a bulk water rate applicable to the Utility's existing bulk/wholesale customers and any eligible future customers.
- Beginning in FY 2021, the City should apply the adopted annual indexing plan to the non-raw water portion of the supply/treatment and transmission components of the bulk water rate and to the bulk sewer rate consistent with the increases to the retail rates to account for annual increases in operating and capital costs. This indexing should not be applied to the raw water portion of the water rate which represents the TBW pass through, rather any increases in the TBW unitary rate should be passed through directly to the City's bulk water customers.
- The City should consider periodic reviews of its bulk water and sewer rates as part of on-going financial and rate management practices.
- In addition to the bulk rates for water demand and sewer volumes, the City should consider additional rates and fee structures as part of future inter-local agreements including; reservation of system capacity through impact fees or like charges, fixed monthly or meter-based readiness-to-serve charges, and minimum take-or-pay amounts.
- Stantec evaluated the Utility's financial management plan with the calculated bulk water and sewer rates and found that while overall financial performance would be impacted in terms of lower debt service coverage and higher projected future borrowing for capital projects, the impacts would likely not be significant enough to alter the overall long-term planned rate adjustments.
- Stantec recommends that the City perform periodic updates to this analysis every 3-5 years to account for any changes in overall costs to provide bulk water and sewer service.

If you or others at the City have any questions, please do not hesitate to call me at (813) 204-3311. We appreciate the opportunity to be of service to the City and look forward to the possibility of doing so again soon.

Sincerely,



Jeff Dykstra

Managing Consultant, Financial Services

Disclaimer

This document was produced by Stantec Consulting Services, Inc. (“Stantec”) for the City of New Port Richey (“City”) and is based on a specific scope agreed upon by both parties. Stantec’s scope of work and services do not include serving as a “municipal advisor” for purposes of the registration requirements of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission. Stantec is not advising the City, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, terms, or other similar matters concerning such products or issuances.

In preparing this report, Stantec utilized information and data obtained from the City or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.

Additionally, the purpose of this document is to summarize Stantec’s analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliance on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors that are incapable of precise measurement. As such, the use of this document and its findings by the City should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.

APPENDIX A – SUPPORTING SCHEDULES

- Schedule 1 Allocation of Test Year Revenue Requirements by System
- Schedule 2 Water System Functional Allocations
- Schedule 3 Sewer System Functional Allocations
- Schedule 4 Cost Allocation Factors

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Water	Sewer	Reclaimed	Total	Water	Sewer	Reclaimed
			% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Water Production									
Personal Services									
Division Head Salaries	\$ 55,077	Water - Direct	100.00%	0.00%	0.00%	100.00%	\$ 55,077	\$ -	\$ -
Reg. Sal. and Wages	169,019	Water - Direct	100.00%	0.00%	0.00%	100.00%	169,019	-	-
Overtime	6,095	Water - Direct	100.00%	0.00%	0.00%	100.00%	6,095	-	-
Employee Appreciation Incentive	250	Water - Direct	100.00%	0.00%	0.00%	100.00%	250	-	-
Stand By Time	17,716	Water - Direct	100.00%	0.00%	0.00%	100.00%	17,716	-	-
Social Security Matching	19,115	Water - Direct	100.00%	0.00%	0.00%	100.00%	19,115	-	-
Florida Retirement System	19,525	Water - Direct	100.00%	0.00%	0.00%	100.00%	19,525	-	-
Group Health Insurance	42,216	Water - Direct	100.00%	0.00%	0.00%	100.00%	42,216	-	-
Group Life Insurance	268	Water - Direct	100.00%	0.00%	0.00%	100.00%	268	-	-
Accidental Death - AD & D	110	Water - Direct	100.00%	0.00%	0.00%	100.00%	110	-	-
W/C Waterworks Operations	10,552	Water - Direct	100.00%	0.00%	0.00%	100.00%	10,552	-	-
Total Water Production Personal Services	\$ 339,942		100.00%	0.00%	0.00%	100.00%	\$ 339,942	\$ -	\$ -

Operating Expenses									
Engineering Svcs. Misc.	\$ 9,631	Water - Direct	100.00%	0.00%	0.00%	100.00%	\$ 9,631	\$ -	\$ -
Pest Control Services	424	Water - Direct	100.00%	0.00%	0.00%	100.00%	424	-	-
Lab Test	5,153	Water - Direct	100.00%	0.00%	0.00%	100.00%	5,153	-	-
Security Services	4,344	Water - Direct	100.00%	0.00%	0.00%	100.00%	4,344	-	-
Contractual Svcs Misc.	19,262	Water - Direct	100.00%	0.00%	0.00%	100.00%	19,262	-	-
Travel and Training	1,416	Water - Direct	100.00%	0.00%	0.00%	100.00%	1,416	-	-
Telephone- Local	5,182	Water - Direct	100.00%	0.00%	0.00%	100.00%	5,182	-	-
Data Lines	7,127	Water - Direct	100.00%	0.00%	0.00%	100.00%	7,127	-	-
Pager Services	154	Water - Direct	100.00%	0.00%	0.00%	100.00%	154	-	-
Postage	3,852	Water - Direct	100.00%	0.00%	0.00%	100.00%	3,852	-	-
Freight Express Charges	29	Water - Direct	100.00%	0.00%	0.00%	100.00%	29	-	-
Electric - City Facilities	119,705	Water - Direct	100.00%	0.00%	0.00%	100.00%	119,705	-	-
Trash Removal	1,445	Water - Direct	100.00%	0.00%	0.00%	100.00%	1,445	-	-
Street Light Fee	48	Water - Direct	100.00%	0.00%	0.00%	100.00%	48	-	-
Stormwater Assessment	289	Water - Direct	100.00%	0.00%	0.00%	100.00%	289	-	-
Maint. Buildings and Grounds	48,155	Water - Direct	100.00%	0.00%	0.00%	100.00%	48,155	-	-
Maint. Equipment	963	Water - Direct	100.00%	0.00%	0.00%	100.00%	963	-	-
Central Garage Maint Svc	7,734	Water - Direct	100.00%	0.00%	0.00%	100.00%	7,734	-	-
Maint. Physical Plant	106	Water - Direct	100.00%	0.00%	0.00%	100.00%	106	-	-
Permit Fees	5,808	Water - Direct	100.00%	0.00%	0.00%	100.00%	5,808	-	-
Office Supplies - General	2,071	Water - Direct	100.00%	0.00%	0.00%	100.00%	2,071	-	-
Maps and Charts	501	Water - Direct	100.00%	0.00%	0.00%	100.00%	501	-	-
Small Tools & Implements	482	Water - Direct	100.00%	0.00%	0.00%	100.00%	482	-	-
Fuel	9,631	Water - Direct	100.00%	0.00%	0.00%	100.00%	9,631	-	-
Chemicals	127,688	Water - Direct	100.00%	0.00%	0.00%	100.00%	127,688	-	-
Laboratory Supplies	6,742	Water - Direct	100.00%	0.00%	0.00%	100.00%	6,742	-	-
Clothing and Wearing Apparel	1,445	Water - Direct	100.00%	0.00%	0.00%	100.00%	1,445	-	-
Computer Supplies	2,889	Water - Direct	100.00%	0.00%	0.00%	100.00%	2,889	-	-
First Aid Supplies	241	Water - Direct	100.00%	0.00%	0.00%	100.00%	241	-	-
Janitorial Supplies	770	Water - Direct	100.00%	0.00%	0.00%	100.00%	770	-	-
Raw Water	3,199,698	Water - Direct	100.00%	0.00%	0.00%	100.00%	3,199,698	-	-
Automotive Parts	3,255	Water - Direct	100.00%	0.00%	0.00%	100.00%	3,255	-	-
Conservation Kits & Materials	11,557	Water - Direct	100.00%	0.00%	0.00%	100.00%	11,557	-	-
Operating Supplies- Misc.	2,331	Water - Direct	100.00%	0.00%	0.00%	100.00%	2,331	-	-
Dues and Memberships	809	Water - Direct	100.00%	0.00%	0.00%	100.00%	809	-	-
Books and Publications	193	Water - Direct	100.00%	0.00%	0.00%	100.00%	193	-	-
Total Water Production Operating Expenses	\$ 3,611,128		100.00%	0.00%	0.00%	100.00%	\$ 3,611,128	\$ -	\$ -

Water Distribution

Personal Services									
Reg. Sal. and Wages	\$ 246,637	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	\$ 186,133	\$ -	\$ 60,504
Overtime	33,683	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	25,420	-	8,263
Employee Appreciation Incentive	500	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	377	-	123
Stand By Time	10,062	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	7,594	-	2,468

Test Year Expense Allocation Between Water, Sewer, and Reclaimed

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Water	Sewer	Reclaimed	Total	Water	Sewer	Reclaimed
			% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Social Security Matching	23,232	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	17,533	-	5,699
Florida Retirement System	22,922	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	17,299	-	5,623
Group Health Insurance	81,977	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	61,867	-	20,110
Group Life Insurance	516	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	389	-	127
Accidental Death - AD & D	210	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	158	-	51
W/C Waterworks Operations	11,651	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	8,793	-	2,858
W/C Clerical	70	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	53	-	17
Total Water Distribution Personal Services	\$ 431,459		75.47%	0.00%	24.53%	100.00%	\$ 325,616	\$ -	\$ 105,843

Operating Expenses

Professional Svcs Misc.	\$ 23,536	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	\$ 17,763	\$ -	\$ 5,774
Call Candy Services	3,852	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	2,907	-	945
Contractual Svcs Misc.	19,262	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	14,537	-	4,725
Travel and Training	3,467	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	2,617	-	851
Telephone- Local	5,779	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	4,361	-	1,418
Data Lines	1,926	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	1,454	-	473
Pager Services	154	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	116	-	38
Postage	722	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	545	-	177
Trash Removal	7,223	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	5,451	-	1,772
Rent - Equipment	482	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	363	-	118
Notary Bond	144	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	109	-	35
Maint. Buildings and Grounds	6,645	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	5,015	-	1,630
Maint. Equipment	1,926	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	1,454	-	473
Central Garage Maint Svc	9,631	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	7,268	-	2,363
Office Supplies - General	770	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	581	-	189
Small Tools & Implements	7,416	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	5,597	-	1,819
Fuel	35,635	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	26,893	-	8,742
Software Licenses/Support	4,816	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	3,634	-	1,181
Clothing and Wearing Apparel	2,889	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	2,181	-	709
Computer Supplies	1,348	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	1,018	-	331
First Aid Supplies	193	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	145	-	47
Meters	31,783	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	23,986	-	7,797
Pipe	9,631	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	7,268	-	2,363
Hydrants	9,631	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	7,268	-	2,363
Valves and Clamps	67,418	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	50,879	-	16,539
Water & Sewer Supplies-Miscellaneous	4,816	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	3,634	-	1,181
Automotive Parts	28,893	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	21,805	-	7,088
Operating Supplies- Misc.	14,447	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	10,903	-	3,544
Sod- Seed	4,334	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	3,271	-	1,063
Road Materials - Miscellaneous	9,631	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	7,268	-	2,363
Orangewood Utility Operating Expenses - Water ¹	45,041	Water - Direct	100.00%	0.00%	0.00%	100.00%	45,041	-	-
Dues and Memberships	385	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	291	-	95
Books and Publications	231	W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%	100.00%	174	-	57
Total Water Distribution Operating Expenses	\$ 364,059		78.50%	0.00%	21.50%	100.00%	\$ 285,799	\$ -	\$ 78,260

Non-Classified

Operating Expenses

City Attorney Services	\$ 4,816	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	\$ 2,478	\$ 1,900	\$ 438
Professional Svcs Misc.	9,631	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	4,957	3,799	875
Annual Audit Services	24,078	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	12,392	9,498	2,188
Liability Ins Comp Gen	28,893	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	14,871	11,397	2,626
Building and Contents Ins	24,078	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	12,392	9,498	2,188
Pollution Insurance	963	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	496	380	88
Automobile and Truck Ins	28,893	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	14,871	11,397	2,626
Insurance Misc.	1,036	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	533	408	94
Other Current Charges Misc	14,447	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	7,435	5,699	1,313
Total Non-Classified Operating Expenses	\$ 136,834		51.47%	39.45%	9.09%	100.00%	\$ 70,425	\$ 53,975	\$ 12,435

Construction Services

Personal Services

Test Year Expense Allocation Between Water, Sewer, and Reclaimed

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Water	Sewer	Reclaimed	Total	Water	Sewer	Reclaimed
			% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Regular Exempt Salaries	\$ 56,729	5-Year CIP	49.04%	46.90%	4.07%	100.00%	\$ 27,818	\$ 26,603	\$ 2,308
Reg. Sal. and Wages	123,779	5-Year CIP	49.04%	46.90%	4.07%	100.00%	60,696	58,047	5,036
Overtime	11,162	5-Year CIP	49.04%	46.90%	4.07%	100.00%	5,473	5,234	454
Employee Appreciation Incentive	200	5-Year CIP	49.04%	46.90%	4.07%	100.00%	98	94	8
Social Security Matching	14,828	5-Year CIP	49.04%	46.90%	4.07%	100.00%	7,271	6,954	603
Florida Retirement System	15,138	5-Year CIP	49.04%	46.90%	4.07%	100.00%	7,423	7,099	616
Group Health Insurance	33,775	5-Year CIP	49.04%	46.90%	4.07%	100.00%	16,562	15,839	1,374
Group Life Insurance	218	5-Year CIP	49.04%	46.90%	4.07%	100.00%	107	102	9
Accidental Death - AD & D	90	5-Year CIP	49.04%	46.90%	4.07%	100.00%	44	42	4
Workers Comp - Municipal Class (9410)	14,489	5-Year CIP	49.04%	46.90%	4.07%	100.00%	7,105	6,795	589
Total Construction Services Personal Services	\$ 270,407		49.04%	46.90%	4.07%	100.00%	\$ 132,597	\$ 126,809	\$ 11,002
Operating Expenses									
Contractual Services - Misc	\$ 1,445	5-Year CIP	49.04%	46.90%	4.07%	100.00%	\$ 708	\$ 677	\$ 59
Travel and Training	1,734	5-Year CIP	49.04%	46.90%	4.07%	100.00%	850	813	71
Telephone- Local	1,926	5-Year CIP	49.04%	46.90%	4.07%	100.00%	945	903	78
Data Lines	1,734	5-Year CIP	49.04%	46.90%	4.07%	100.00%	850	813	71
Postage	144	5-Year CIP	49.04%	46.90%	4.07%	100.00%	71	68	6
Maintenance & Repairs - Copiers	3,178	5-Year CIP	49.04%	46.90%	4.07%	100.00%	1,558	1,490	129
Central Garage Maint Svc	963	5-Year CIP	49.04%	46.90%	4.07%	100.00%	472	452	39
Office Supplies - General	385	5-Year CIP	49.04%	46.90%	4.07%	100.00%	189	181	16
Small Tools & Implements	289	5-Year CIP	49.04%	46.90%	4.07%	100.00%	142	135	12
Fuel	7,512	5-Year CIP	49.04%	46.90%	4.07%	100.00%	3,684	3,523	306
Software Licenses/Support	5,779	5-Year CIP	49.04%	46.90%	4.07%	100.00%	2,834	2,710	235
Clothing and Wearing Apparel	963	5-Year CIP	49.04%	46.90%	4.07%	100.00%	472	452	39
Computer Supplies	963	5-Year CIP	49.04%	46.90%	4.07%	100.00%	472	452	39
Automotive Parts	4,816	5-Year CIP	49.04%	46.90%	4.07%	100.00%	2,361	2,258	196
Operating Supplies- Misc.	1,156	5-Year CIP	49.04%	46.90%	4.07%	100.00%	567	542	47
Dues and Memberships	193	5-Year CIP	49.04%	46.90%	4.07%	100.00%	94	90	8
Total Construction Services Operating Expenses	\$ 33,179		49.04%	46.90%	4.07%	100.00%	\$ 16,270	\$ 15,559	\$ 1,350

Reclaimed Water Production

Personal Services

Reg. Sal. and Wages	\$ 146,686	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	\$ -	\$ -	\$ 146,686
Overtime	6,254	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	6,254
Employee Appreciation Incentive	200	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	200
Stand By Time	9,742	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	9,742
Meal Allowance	149	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	149
Social Security Matching	12,590	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	12,590
Florida Retirement System	12,840	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	12,840
Group Health Insurance	33,775	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	33,775
Group Life Insurance	218	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	218
Accidental Death - AD & D	90	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	90
W/C Sewage Disp Oper/Driv	5,995	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	5,995
Total Reclaimed Water Production Personal Services	\$ 228,539		0.00%	0.00%	100.00%	100.00%	\$ -	\$ -	\$ 228,539

Operating Expenses

Lab Test	\$ 120,389	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	\$ -	\$ -	\$ 120,389
Contractual Svcs Misc.	260	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	260
Travel and Training	1,724	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	1,724
Postage	29	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	29
Electric - City Facilities	216,700	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	216,700
Insurance	1,036	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	1,036
Maint. Buildings and Grounds	39,487	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	39,487
Maint. Equipment	3,660	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	3,660
Excess Reclaimed Water Expense	48,155	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	48,155
Office Supplies - General	96	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	96
Chemicals	89,600	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	89,600
Laboratory Supplies	193	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	193
Clothing and Wearing Apparel	1,397	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	1,397
Janitorial Supplies	212	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	212

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Water	Sewer	Reclaimed	Total	Water	Sewer	Reclaimed
			% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Operating Supplies- Misc.	482	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	482
Dues and Memberships	289	Reclaimed - Direct	0.00%	0.00%	100.00%	100.00%	-	-	289
Total Reclaimed Water Production Operating Expenses	\$ 523,708		0.00%	0.00%	100.00%	100.00%	\$ -	\$ -	\$ 523,708

Water Pollution Control

Personal Services

Division Head Salaries	\$ 71,164	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	\$ -	\$ 71,164	\$ -
Reg. Sal. and Wages	449,290	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	449,290	-
Overtime	24,629	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	24,629	-
Employee Appreciation Incentive	649	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	649	-
Education Incentive Pay	600	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	600	-
Stand By Time	12,170	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	12,170	-
Meal Allowance	268	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	268	-
Social Security Matching	43,106	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	43,106	-
Florida Retirement System	37,291	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	37,291	-
Defined Contribution Plan	8,513	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	8,513	-
Group Health Insurance	109,765	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	109,765	-
Group Life Insurance	695	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	695	-
Accidental Death - AD & D	290	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	290	-
W/C Sewage Disp Oper/Driv	18,615	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	18,615	-
W/C Municipal Classification	5,236	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	5,236	-
Total Water Pollution Control Personal Services	\$ 782,282		0.00%	100.00%	0.00%	100.00%	\$ -	\$ 782,282	\$ -

Operating Expenses

Engineering Svcs. Misc.	\$ 67,418	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	\$ -	\$ 67,418	\$ -
Professional Svcs Misc.	4,816	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	4,816	-
Pest Control Services	405	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	405	-
Lab Test	11,557	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	11,557	-
Contractual Svcs Misc.	6,260	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	6,260	-
Travel and Training	2,311	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	2,311	-
Telephone- Local	1,059	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	1,059	-
Data Lines	4,507	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	4,507	-
Pager Services	135	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	135	-
Postage	125	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	125	-
Freight Express Charges	289	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	289	-
Electric - City Facilities	303,379	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	303,379	-
Trash Removal	9,631	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	9,631	-
Water and Sewer City	26,486	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	26,486	-
Sludge Removal	394,875	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	394,875	-
Street Light Fee	270	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	270	-
Stormwater Assessment	2,649	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	2,649	-
Rent - Equipment	1,926	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	1,926	-
Liability Ins Comp Gen	10,450	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	10,450	-
Building and Contents Ins	133,237	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	133,237	-
Pollution Insurance	6,742	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	6,742	-
Automobile and Truck Ins	3,082	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	3,082	-
Flood Insurance	13,387	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	13,387	-
Maint. Buildings and Grounds	94,625	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	94,625	-
Maint. Equipment	11,827	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	11,827	-
Maint. Copiers	491	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	491	-
Central Garage Maint Svc	4,527	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	4,527	-
Permit Fees	11,557	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	11,557	-
Office Supplies - General	1,445	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	1,445	-
Small Tools & Implements	1,926	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	1,926	-
Fuel	24,078	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	24,078	-
Chemicals	118,623	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	118,623	-
Laboratory Supplies	9,631	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	9,631	-
Clothing and Wearing Apparel	3,352	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	3,352	-
Computer Supplies	5,393	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	5,393	-
First Aid Supplies	385	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	385	-

Test Year Expense Allocation Between Water, Sewer, and Reclaimed

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Water	Sewer	Reclaimed	Total	Water	Sewer	Reclaimed
			% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Janitorial Supplies	3,660	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	3,660	-
Automotive Parts	9,631	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	9,631	-
Operating Supplies- Misc.	2,889	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	2,889	-
Dues and Memberships	1,252	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	1,252	-
Books and Publications	144	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	144	-
Total Water Pollution Control Operating Expenses	\$ 1,310,433		0.00%	100.00%	0.00%	100.00%	\$ -	\$ 1,310,433	\$ -

Sewer Collection

Personal Services

Regular Exempt Salaries	\$ 41,164	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	\$ -	\$ 41,164	\$ -
Reg. Sal. and Wages	198,210	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	198,210	-
Overtime	42,886	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	42,886	-
Employee Appreciation Incentive	450	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	450	-
Stand By Time	12,720	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	12,720	-
Social Security Matching	22,812	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	22,812	-
Florida Retirement System	23,282	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	23,282	-
Group Health Insurance	75,990	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	75,990	-
Group Life Insurance	486	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	486	-
Accidental Death - AD & D	200	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	200	-
W/C Sewage Disp Oper/Driv	9,662	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	9,662	-
W/C Storage Warehse-Invent	1,809	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	1,809	-
Total Sewer Collection Personal Services	\$ 429,670		0.00%	100.00%	0.00%	100.00%	\$ -	\$ 429,670	\$ -

Operating Expenses

Professional Services - Misc	\$ 48,155	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	\$ -	\$ 48,155	\$ -
Inspection Services	770	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	770	-
Contractual Svcs Misc.	21,188	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	21,188	-
Travel and Training	2,937	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	2,937	-
Telephone- Local	2,889	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	2,889	-
Data Lines	4,816	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	4,816	-
Pager Services	77	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	77	-
Postage	337	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	337	-
Electric - City Facilities	77,049	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	77,049	-
Trash Removal	11,557	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	11,557	-
Stormwater Assessment	58	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	58	-
Rent - Equipment	1,926	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	1,926	-
Maint. Buildings and Grounds	134,835	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	134,835	-
Maint. Equipment	13,484	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	13,484	-
Central Garage Maint Svc	19,262	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	19,262	-
Office Supplies - General	867	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	867	-
Small Tools & Implements	6,597	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	6,597	-
Fuel	28,893	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	28,893	-
Chemicals	4,943	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	4,943	-
Software Licenses/Support	4,816	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	4,816	-
Clothing and Wearing Apparel	2,311	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	2,311	-
Computer Supplies	1,445	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	1,445	-
First Aid Supplies	289	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	289	-
Pipe	6,742	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	6,742	-
Valves and Clamps	19,262	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	19,262	-
Automotive Parts	16,373	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	16,373	-
Operating Supplies- Misc.	14,447	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	14,447	-
Sod- Seed	2,889	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	2,889	-
Road Materials - Miscellaneous	5,779	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	5,779	-
Orangewood Utility Operating Expenses - Sewer ¹	45,041	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	45,041	-
Dues and Memberships	289	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	289	-
Books and Publications	193	Sewer - Direct	0.00%	100.00%	0.00%	100.00%	-	193	-
Total Sewer Collection Operating Expenses	\$ 500,516		0.00%	100.00%	0.00%	100.00%	\$ -	\$ 500,516	\$ -

Test Year Expense Allocation Between Water, Sewer, and Reclaimed

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Water	Sewer	Reclaimed	Total	Water	Sewer	Reclaimed
			% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Non-Expenditure Disbursements									
Transfer to General Fund	\$ 2,977,229	General	47.75%	43.39%	8.86%	100.00%	\$ 1,421,707	\$ 1,291,698	\$ 263,824
Transfer to General Fund - TBW Interest	387,320	Water - Direct	100.00%	0.00%	0.00%	100.00%	387,320	-	-
Transfer to Gen Fund-PILOFF	594,104	LF of Pipe	46.33%	42.77%	10.90%	100.00%	275,250	254,118	64,737
Total Non-Expenditure Disbursements	\$ 3,958,653		52.65%	39.05%	8.30%	100.00%	\$ 2,084,277	\$ 1,545,815	\$ 328,561
Debt Service and Cash Funded Capital									
Series 2017A	\$ 64,963	Fixed Assets	32.19%	53.56%	14.24%	100.00%	\$ 20,914	\$ 34,797	\$ 9,252
Principal - 2012 Bond	566,290	Series 2012	26.92%	73.08%	0.00%	100.00%	152,468	413,822	-
Interest - 2012 Bond	158,351	Series 2012	26.92%	73.08%	0.00%	100.00%	42,634	115,716	-
Series 2019	1,056,666	5-Year CIP	49.04%	46.90%	4.07%	100.00%	518,146	495,528	42,992
Total Debt Service and Cash Funded Capital	\$ 1,846,269		39.76%	57.41%	2.83%	100.00%	\$ 734,163	\$ 1,059,862	\$ 52,244
Change in Fund Balance	\$ 1,294,994	Indirect Allocation	51.47%	39.45%	9.09%	100.00%	\$ 666,498	\$ 510,815	\$ 117,681
Total Revenue Requirements	\$ 16,062,074		51.47%	39.45%	9.09%	100.00%	\$ 8,266,715	\$ 6,335,736	\$ 1,459,623

¹ Represents additional operations and maintenance (O&M) costs due to the acquisition of Orangewood Utility.

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Supply/Treatment % Allocation	Transmission % Allocation	Distribution % Allocation	Customer % Allocation	Total % Allocation	Supply/Treatment \$ Allocation	Transmission \$ Allocation	Distribution \$ Allocation	Customer \$ Allocation
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Water Production

Personal Services

Division Head Salaries	\$ 55,077	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	\$ 55,077	\$ -	\$ -	\$ -
Reg. Sal. and Wages	169,019	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	169,019	-	-	-
Overtime	6,095	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	6,095	-	-	-
Employee Appreciation Incentive	250	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	250	-	-	-
Stand By Time	17,716	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	17,716	-	-	-
Social Security Matching	19,115	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	19,115	-	-	-
Florida Retirement System	19,525	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	19,525	-	-	-
Group Health Insurance	42,216	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	42,216	-	-	-
Group Life Insurance	268	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	268	-	-	-
Accidental Death - AD & D	110	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	110	-	-	-
W/C Waterworks Operations	10,552	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	10,552	-	-	-
Total Water Production Personal Services	\$ 339,942		100.00%	0.00%	0.00%	0.00%	100.00%	\$ 339,942	\$ -	\$ -	\$ -

Operating Expenses

Engineering Svcs. Misc.	\$ 9,631	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	\$ 9,631	\$ -	\$ -	\$ -
Pest Control Services	424	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	424	-	-	-
Lab Test	5,153	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	5,153	-	-	-
Security Services	4,344	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	4,344	-	-	-
Contractual Svcs Misc.	19,262	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	19,262	-	-	-
Travel and Training	1,416	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	1,416	-	-	-
Telephone- Local	5,182	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	5,182	-	-	-
Data Lines	7,127	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	7,127	-	-	-
Pager Services	154	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	154	-	-	-
Postage	3,852	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	3,852	-	-	-
Freight Express Charges	29	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	29	-	-	-
Electric - City Facilities	119,705	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	119,705	-	-	-
Trash Removal	1,445	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	1,445	-	-	-
Street Light Fee	48	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	48	-	-	-
Stormwater Assessment	289	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	289	-	-	-
Maint. Buildings and Grounds	48,155	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	48,155	-	-	-
Maint. Equipment	963	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	963	-	-	-
Central Garage Maint Svc	7,734	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	7,734	-	-	-
Maint. Physical Plant	106	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	106	-	-	-
Permit Fees	5,808	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	5,808	-	-	-
Office Supplies - General	2,071	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	2,071	-	-	-
Maps and Charts	501	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	501	-	-	-
Small Tools & Implements	482	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	482	-	-	-
Fuel	9,631	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	9,631	-	-	-
Chemicals	127,688	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	127,688	-	-	-
Laboratory Supplies	6,742	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	6,742	-	-	-
Clothing and Wearing Apparel	1,445	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	1,445	-	-	-
Computer Supplies	2,889	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	2,889	-	-	-
First Aid Supplies	241	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	241	-	-	-
Janitorial Supplies	770	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	770	-	-	-
Raw Water	3,199,698	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	3,199,698	-	-	-
Automotive Parts	3,255	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	3,255	-	-	-
Conservation Kits & Materials	11,557	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	11,557	-	-	-
Operating Supplies- Misc.	2,331	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	2,331	-	-	-
Dues and Memberships	809	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	809	-	-	-
Books and Publications	193	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	193	-	-	-
Total Water Production Operating Expenses	\$ 3,611,128		100.00%	0.00%	0.00%	0.00%	100.00%	\$ 3,611,128	\$ -	\$ -	\$ -

Water Distribution

Personal Services

Reg. Sal. and Wages	\$ 186,133	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	\$ -	\$ 69,194	\$ 116,939	\$ -
Overtime	25,420	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	9,450	15,970	-
Employee Appreciation Incentive	377	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	140	237	-
Stand By Time	7,594	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	2,823	4,771	-
Social Security Matching	17,533	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	6,518	11,015	-
Florida Retirement System	17,299	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	6,431	10,868	-
Group Health Insurance	61,867	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	22,999	38,868	-
Group Life Insurance	389	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	145	245	-
Accidental Death - AD & D	158	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	59	99	-
W/C Waterworks Operations	8,793	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	3,269	5,524	-
W/C Clerical	53	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	20	33	-
Total Water Distribution Personal Services	\$ 325,616		0.00%	37.17%	62.83%	0.00%	100.00%	\$ -	\$ 121,046	\$ 204,570	\$ -

Operating Expenses

Professional Svcs Misc.	\$ 17,763	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	\$ -	\$ 6,603	\$ 11,159	\$ -
Call Candy Services	2,907	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	1,081	1,827	-
Contractual Svcs Misc.	14,537	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	5,404	9,133	-

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Supply/Treatment % Allocation	Transmission % Allocation	Distribution % Allocation	Customer % Allocation	Total % Allocation	Supply/Treatment \$ Allocation	Transmission \$ Allocation	Distribution \$ Allocation	Customer \$ Allocation
Travel and Training	2,617	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	973	1,644	-
Telephone- Local	4,361	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	1,621	2,740	-
Data Lines	1,454	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	540	913	-
Pager Services	116	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	43	73	-
Postage	545	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	203	342	-
Trash Removal	5,451	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	2,026	3,425	-
Rent - Equipment	363	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	135	228	-
Notary Bond	109	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	41	68	-
Maint. Buildings and Grounds	5,015	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	1,864	3,151	-
Maint. Equipment	1,454	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	540	913	-
Central Garage Maint Svc	7,268	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	2,702	4,566	-
Office Supplies - General	581	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	216	365	-
Small Tools & Implements	5,597	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	2,081	3,516	-
Fuel	26,893	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	9,997	16,896	-
Software Licenses/Support	3,634	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	1,351	2,283	-
Clothing and Wearing Apparel	2,181	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	811	1,370	-
Computer Supplies	1,018	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	378	639	-
First Aid Supplies	145	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	54	91	-
Meters	23,986	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	8,917	15,069	-
Pipe	7,268	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	2,702	4,566	-
Hydrants	7,268	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	2,702	4,566	-
Valves and Clamps	50,879	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	18,914	31,965	-
Water & Sewer Supplies-Miscellaneous	3,634	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	1,351	2,283	-
Automotive Parts	21,805	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	8,106	13,699	-
Operating Supplies- Misc.	10,903	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	4,053	6,850	-
Sod- Seed	3,271	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	1,216	2,055	-
Road Materials - Miscellaneous	7,268	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	2,702	4,566	-
Orangewood Utility Operating Expenses - Water	45,041	Distribution	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	45,041	-
Dues and Memberships	291	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	108	183	-
Books and Publications	174	Weighted LF	0.00%	37.17%	62.83%	0.00%	100.00%	-	65	110	-
Total Water Distribution Operating Expenses	\$ 285,799		0.00%	31.32%	68.68%	0.00%	100.00%	\$ -	\$ 89,500	\$ 196,299	\$ -

Non-Classified

Operating Expenses

City Attorney Services	\$ 2,478	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	\$ 1,776	\$ 215	\$ 404	\$ 83
Professional Svcs Misc.	4,957	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	3,552	431	808	166
Annual Audit Services	12,392	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	8,880	1,076	2,021	415
Liability Ins Comp Gen	14,871	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	10,656	1,292	2,425	498
Building and Contents Ins	12,392	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	8,880	1,076	2,021	415
Pollution Insurance	496	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	355	43	81	17
Automobile and Truck Ins	14,871	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	10,656	1,292	2,425	498
Insurance Misc.	533	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	382	46	87	18
Other Current Charges Misc	7,435	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	5,328	646	1,212	249
Total Non-Classified Operating Expenses	\$ 70,425		71.66%	8.69%	16.31%	3.35%	100.00%	\$ 50,465	\$ 6,117	\$ 11,483	\$ 2,360

Construction Services

Personal Services

Regular Exempt Salaries	\$ 27,818	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	\$ 5,830	\$ 10,271	\$ 11,716	\$ -
Reg. Sal. and Wages	60,696	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	12,721	22,411	25,563	-
Overtime	5,473	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	1,147	2,021	2,305	-
Employee Appreciation Incentive	98	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	21	36	41	-
Social Security Matching	7,271	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	1,524	2,685	3,062	-
Florida Retirement System	7,423	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	1,556	2,741	3,126	-
Group Health Insurance	16,562	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	3,471	6,115	6,975	-
Group Life Insurance	107	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	22	40	45	-
Accidental Death - AD & D	44	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	9	16	19	-
Workers Comp - Municipal Class (9410)	7,105	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	1,489	2,623	2,992	-
Total Construction Services Personal Services	\$ 132,597		20.96%	36.92%	42.12%	0.00%	100.00%	\$ 27,791	\$ 48,960	\$ 55,846	\$ -

Operating Expenses

Contractual Services - Misc	\$ 708	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	\$ 148	\$ 262	\$ 298	\$ -
Travel and Training	850	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	178	314	358	-
Telephone- Local	945	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	198	349	398	-
Data Lines	850	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	178	314	358	-
Postage	71	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	15	26	30	-
Maintenance & Repairs - Copiers	1,558	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	327	575	656	-
Central Garage Maint Svc	472	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	99	174	199	-
Office Supplies - General	189	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	40	70	80	-
Small Tools & Implements	142	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	30	52	60	-
Fuel	3,684	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	772	1,360	1,551	-
Software Licenses/Support	2,834	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	594	1,046	1,193	-
Clothing and Wearing Apparel	472	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	99	174	199	-
Computer Supplies	472	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	99	174	199	-

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Supply/Treatment	Transmission	Distribution	Customer	Total	Supply/Treatment	Transmission	Distribution	Customer
			% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	\$ Allocation	\$ Allocation	\$ Allocation	\$ Allocation
Automotive Parts	2,361	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	495	872	995	-
Operating Supplies- Misc.	567	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	119	209	239	-
Dues and Memberships	94	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	20	35	40	-
Total Construction Services Operating Expenses	\$ 16,270		20.96%	36.92%	42.12%	0.00%	100.00%	\$ 3,410	\$ 6,007	\$ 6,852	\$ -
Non-Expenditure Disbursements											
Transfer to General Fund	\$ 1,421,707	General	51.54%	9.26%	21.45%	17.75%	100.00%	\$ 732,701	\$ 131,694	\$ 305,008	\$ 252,304
Transfer to General Fund - TBW Interest	387,320	Supply/Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	387,320	-	-	-
Transfer to Gen Fund-PILOFF	275,250	LF of Pipe	0.00%	20.82%	79.18%	0.00%	100.00%	-	57,308	217,942	-
Total Non-Expenditure Disbursements	\$ 2,084,277		53.74%	9.07%	25.09%	12.11%	100.00%	\$ 1,120,021	\$ 189,002	\$ 522,950	\$ 252,304
Debt Service and Cash Funded Capital											
Series 2017A	\$ 20,914	Fixed Assets	50.32%	18.47%	31.21%	0.00%	100.00%	\$ 10,524	\$ 3,863	\$ 6,528	\$ -
Principal - 2012 Bond	152,468	Series 2012	89.34%	2.22%	8.44%	0.00%	100.00%	136,211	3,385	12,873	-
Interest - 2012 Bond	42,634	Series 2012	89.34%	2.22%	8.44%	0.00%	100.00%	38,088	947	3,600	-
Series 2019	518,146	5-Year CIP	20.96%	36.92%	42.12%	0.00%	100.00%	108,600	191,319	218,227	-
Total Debt Service and Cash Funded Capital	\$ 734,163		39.97%	27.18%	32.86%	0.00%	100.00%	\$ 293,423	\$ 199,513	\$ 241,227	\$ -
Change in Fund Balance	\$ 666,498	Indirect Allocation	71.66%	8.69%	16.31%	3.35%	100.00%	\$ 477,601	\$ 57,891	\$ 108,674	\$ 22,333
Total Revenue Requirements	\$ 8,266,715		71.7%	8.7%	16.3%	3.4%	100.0%	\$ 5,923,782	\$ 718,036	\$ 1,347,901	\$ 276,996

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Treatment % Allocation	Transmission % Allocation	Collection % Allocation	Customer % Allocation	Total % Allocation	Treatment \$ Allocation	Transmission \$ Allocation	Collection \$ Allocation	Customer \$ Allocation
Non-Classified											
Operating Expenses											
City Attorney Services	\$ 1,900	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	\$ 1,099	\$ 232	\$ 500	\$ 68
Professional Svcs Misc.	3,799	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	2,198	465	1,000	137
Annual Audit Services	9,498	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	5,496	1,161	2,499	341
Liability Ins Comp Gen	11,397	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	6,595	1,394	2,999	410
Building and Contents Ins	9,498	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	5,496	1,161	2,499	341
Pollution Insurance	380	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	220	46	100	14
Automobile and Truck Ins	11,397	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	6,595	1,394	2,999	410
Insurance Misc.	408	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	236	50	107	15
Other Current Charges Misc	5,699	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	3,297	697	1,499	205
Total Non-Classified Operating Expenses	\$ 53,975		57.87%	12.23%	26.31%	3.59%	100.00%	\$ 31,232	\$ 6,600	\$ 14,202	\$ 1,940

Construction Services

Personal Services											
Regular Exempt Salaries	\$ 26,603	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	\$ 8,057	\$ 6,923	\$ 11,623	\$ -
Reg. Sal. and Wages	58,047	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	17,579	15,106	25,362	-
Overtime	5,234	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	1,585	1,362	2,287	-
Employee Appreciation Incentive	94	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	28	24	41	-
Social Security Matching	6,954	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	2,106	1,810	3,038	-
Florida Retirement System	7,099	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	2,150	1,847	3,102	-
Group Health Insurance	15,839	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	4,797	4,122	6,920	-
Group Life Insurance	102	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	31	27	45	-
Accidental Death - AD & D	42	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	13	11	18	-
Workers Comp - Municipal Class (9410)	6,795	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	2,058	1,768	2,969	-
Total Construction Services Personal Services	\$ 126,809		30.29%	26.02%	43.69%	0.00%	100.00%	\$ 38,404	\$ 33,000	\$ 55,405	\$ -

Operating Expenses											
Contractual Services - Misc	\$ 677	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	\$ 205	\$ 176	\$ 296	\$ -
Travel and Training	813	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	246	212	355	-
Telephone- Local	903	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	274	235	395	-
Data Lines	813	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	246	212	355	-
Postage	68	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	21	18	30	-
Maintenance & Repairs - Copiers	1,490	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	451	388	651	-
Central Garage Maint Svc	452	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	137	118	197	-
Office Supplies - General	181	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	55	47	79	-
Small Tools & Implements	135	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	41	35	59	-
Fuel	3,523	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	1,067	917	1,539	-
Software Licenses/Support	2,710	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	821	705	1,184	-
Clothing and Wearing Apparel	452	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	137	118	197	-
Computer Supplies	452	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	137	118	197	-
Automotive Parts	2,258	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	684	588	987	-
Operating Supplies- Misc.	542	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	164	141	237	-
Dues and Memberships	90	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	27	24	39	-
Total Construction Services Operating Expenses	\$ 15,559		30.29%	26.02%	43.69%	0.00%	100.00%	\$ 4,712	\$ 4,049	\$ 6,798	\$ -

Water Pollution Control

Personal Services											
Division Head Salaries	\$ 71,164	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	\$ 71,164	\$ -	\$ -	\$ -
Reg. Sal. and Wages	449,290	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	449,290	-	-	-
Overtime	24,629	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	24,629	-	-	-
Employee Appreciation Incentive	649	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	649	-	-	-
Education Incentive Pay	600	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	600	-	-	-
Stand By Time	12,170	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	12,170	-	-	-
Meal Allowance	268	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	268	-	-	-
Social Security Matching	43,106	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	43,106	-	-	-
Florida Retirement System	37,291	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	37,291	-	-	-
Defined Contribution Plan	8,513	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	8,513	-	-	-
Group Health Insurance	109,765	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	109,765	-	-	-
Group Life Insurance	695	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	695	-	-	-
Accidental Death - AD & D	290	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	290	-	-	-
W/C Sewage Disp Oper/Driv	18,615	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	18,615	-	-	-
W/C Municipal Classification	5,236	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	5,236	-	-	-
Total Water Pollution Control Personal Services	\$ 782,282		100.00%	0.00%	0.00%	0.00%	100.00%	\$ 782,282	\$ -	\$ -	\$ -

Operating Expenses											
Engineering Svcs. Misc.	\$ 67,418	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	\$ 67,418	\$ -	\$ -	\$ -

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Treatment % Allocation	Transmission % Allocation	Collection % Allocation	Customer % Allocation	Total % Allocation	Treatment \$ Allocation	Transmission \$ Allocation	Collection \$ Allocation	Customer \$ Allocation
Professional Svcs Misc.	4,816	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	4,816	-	-	-
Pest Control Services	405	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	405	-	-	-
Lab Test	11,557	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	11,557	-	-	-
Contractual Svcs Misc.	6,260	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	6,260	-	-	-
Travel and Training	2,311	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	2,311	-	-	-
Telephone- Local	1,059	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	1,059	-	-	-
Data Lines	4,507	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	4,507	-	-	-
Pager Services	135	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	135	-	-	-
Postage	125	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	125	-	-	-
Freight Express Charges	289	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	289	-	-	-
Electric - City Facilities	303,379	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	303,379	-	-	-
Trash Removal	9,631	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	9,631	-	-	-
Water and Sewer City	26,486	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	26,486	-	-	-
Sludge Removal	394,875	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	394,875	-	-	-
Street Light Fee	270	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	270	-	-	-
Stormwater Assessment	2,649	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	2,649	-	-	-
Rent - Equipment	1,926	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	1,926	-	-	-
Liability Ins Comp Gen	10,450	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	10,450	-	-	-
Building and Contents Ins	133,237	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	133,237	-	-	-
Pollution Insurance	6,742	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	6,742	-	-	-
Automobile and Truck Ins	3,082	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	3,082	-	-	-
Flood Insurance	13,387	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	13,387	-	-	-
Maint. Buildings and Grounds	94,625	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	94,625	-	-	-
Maint. Equipment	11,827	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	11,827	-	-	-
Maint. Copiers	491	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	491	-	-	-
Central Garage Maint Svc	4,527	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	4,527	-	-	-
Permit Fees	11,557	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	11,557	-	-	-
Office Supplies - General	1,445	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	1,445	-	-	-
Small Tools & Implements	1,926	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	1,926	-	-	-
Fuel	24,078	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	24,078	-	-	-
Chemicals	118,623	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	118,623	-	-	-
Laboratory Supplies	9,631	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	9,631	-	-	-
Clothing and Wearing Apparel	3,352	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	3,352	-	-	-
Computer Supplies	5,393	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	5,393	-	-	-
First Aid Supplies	385	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	385	-	-	-
Janitorial Supplies	3,660	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	3,660	-	-	-
Automotive Parts	9,631	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	9,631	-	-	-
Operating Supplies- Misc.	2,889	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	2,889	-	-	-
Dues and Memberships	1,252	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	1,252	-	-	-
Books and Publications	144	Treatment	100.00%	0.00%	0.00%	0.00%	100.00%	144	-	-	-
Total Water Pollution Control Operating Expenses	\$ 1,310,433		100.00%	0.00%	0.00%	0.00%	100.00%	\$ 1,310,433	\$ -	\$ -	\$ -

Sewer Collection

Personal Services

Regular Exempt Salaries	\$ 41,164	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	\$ -	\$ 13,679	\$ 27,485	\$ -
Reg. Sal. and Wages	198,210	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	65,868	132,342	-
Overtime	42,886	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	14,252	28,634	-
Employee Appreciation Incentive	450	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	149	300	-
Stand By Time	12,720	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	4,227	8,493	-
Social Security Matching	22,812	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	7,581	15,231	-
Florida Retirement System	23,282	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	7,737	15,545	-
Group Health Insurance	75,990	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	25,253	50,737	-
Group Life Insurance	486	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	162	325	-
Accidental Death - AD & D	200	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	66	133	-
W/C Sewage Disp Oper/Driv	9,662	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	3,211	6,451	-
W/C Storage Warehse-Invent	1,809	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	601	1,208	-
Total Sewer Collection Personal Services	\$ 429,670		0.00%	33.23%	66.77%	0.00%	100.00%	\$ -	\$ 142,786	\$ 286,885	\$ -

Operating Expenses

Professional Services - Misc	\$ 48,155	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	\$ -	\$ 16,003	\$ 32,153	\$ -
Inspection Services	770	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	256	514	-
Contractual Svcs Misc.	21,188	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	7,041	14,147	-
Travel and Training	2,937	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	976	1,961	-
Telephone- Local	2,889	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	960	1,929	-
Data Lines	4,816	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	1,600	3,215	-
Pager Services	77	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	26	51	-
Postage	337	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	112	225	-
Electric - City Facilities	77,049	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	25,604	51,444	-

Account Description	FY 2020 Revenue Requirements	Allocation Basis/Factor	Treatment % Allocation	Transmission % Allocation	Collection % Allocation	Customer % Allocation	Total % Allocation	Treatment \$ Allocation	Transmission \$ Allocation	Collection \$ Allocation	Customer \$ Allocation
Trash Removal	11,557	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	3,841	7,717	-
Stormwater Assessment	58	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	19	39	-
Rent - Equipment	1,926	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	640	1,286	-
Maint. Buildings and Grounds	134,835	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	44,808	90,028	-
Maint. Equipment	13,484	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	4,481	9,003	-
Central Garage Maint Svc	19,262	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	6,401	12,861	-
Office Supplies - General	867	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	288	579	-
Small Tools & Implements	6,597	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	2,192	4,405	-
Fuel	28,893	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	9,602	19,292	-
Chemicals	4,943	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	1,643	3,300	-
Software Licenses/Support	4,816	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	1,600	3,215	-
Clothing and Wearing Apparel	2,311	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	768	1,543	-
Computer Supplies	1,445	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	480	965	-
First Aid Supplies	289	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	96	193	-
Pipe	6,742	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	2,240	4,501	-
Valves and Clamps	19,262	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	6,401	12,861	-
Automotive Parts	16,373	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	5,441	10,932	-
Operating Supplies- Misc.	14,447	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	4,801	9,646	-
Sod- Seed	2,889	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	960	1,929	-
Road Materials - Miscellaneous	5,779	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	1,920	3,858	-
Orangewood Utility Operating Expenses - Sewer	45,041	Collection	0.00%	0.00%	100.00%	0.00%	100.00%	-	-	45,041	-
Dues and Memberships	289	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	96	193	-
Books and Publications	193	Weighted LF	0.00%	33.23%	66.77%	0.00%	100.00%	-	64	129	-
Total Sewer Collection Operating Expenses	\$ 500,516		0.00%	30.24%	69.76%	0.00%	100.00%	\$ -	\$ 151,361	\$ 349,155	\$ -
Non-Expenditure Disbursements											
Transfer to General Fund	\$ 1,291,698	General	44.19%	12.12%	27.63%	16.06%	100.00%	\$ 570,847	\$ 156,557	\$ 356,842	\$ 207,452
Transfer to Gen Fund-PILOFF	254,118	LF of Pipe	0.00%	26.08%	73.92%	0.00%	100.00%	-	66,273	187,845	-
Total Non-Expenditure Disbursements	\$ 1,545,815		36.93%	14.42%	35.24%	13.42%	100.00%	\$ 570,847	\$ 222,830	\$ 544,687	\$ 207,452
Debt Service and Cash Funded Capital											
Series 2017A	\$ 34,797	Fixed Assets	45.15%	18.23%	36.62%	0.00%	100.00%	\$ 15,712	\$ 6,342	\$ 12,743	\$ -
Principal - 2012 Bond	413,822	Series 2012	88.17%	3.08%	8.74%	0.00%	100.00%	364,874	12,765	36,182	-
Interest - 2012 Bond	115,716	Series 2012	88.17%	3.08%	8.74%	0.00%	100.00%	102,029	3,570	10,118	-
Series 2019	495,528	5-Year CIP	30.29%	26.02%	43.69%	0.00%	100.00%	150,071	128,952	216,505	-
Total Debt Service and Cash Funded Capital	\$ 1,059,862		59.70%	14.31%	26.00%	0.00%	100.00%	\$ 632,686	\$ 151,629	\$ 275,547	\$ -
Change in Fund Balance	\$ 510,815	Indirect Allocation	57.87%	12.23%	26.31%	3.59%	100.00%	\$ 295,583	\$ 62,461	\$ 134,408	\$ 18,363
Total Revenue Requirements	\$ 6,335,736		57.9%	12.2%	26.3%	3.6%	100.0%	\$ 3,666,180	\$ 774,715	\$ 1,667,087	\$ 227,755

Service Allocation			
Allocation Basis/Factor	Water	Sewer	Reclaimed
1 Indirect Allocation	51.47%	39.45%	9.09%
Water/Sewer	50.00%	50.00%	0.00%
Water/Reclaimed	90.00%	0.00%	10.00%
Water - Direct	100.00%	0.00%	0.00%
Sewer - Direct	0.00%	100.00%	0.00%
Reclaimed - Direct	0.00%	0.00%	100.00%
LF of Pipe	46.33%	42.77%	10.90%
Weighted LF	38.45%	49.06%	12.50%
W/RW Weighted LF of Pipe	75.47%	0.00%	24.53%
2 Fixed Assets	32.19%	53.56%	14.24%
3 5-Year CIP	49.04%	46.90%	4.07%
4 Series 2012	26.92%	73.08%	0.00%
5 General	47.75%	43.39%	8.86%

Water Functional Allocation				
Allocation Basis/Factor	Supply/ Treatment	Transmission	Distribution	Customer
1 Indirect Allocation	71.66%	8.69%	16.31%	3.35%
LF of Pipe	0.00%	20.82%	79.18%	0.00%
Weighted LF	0.00%	37.17%	62.83%	0.00%
2 Fixed Assets	50.32%	18.47%	31.21%	0.00%
3 5-Year CIP	20.96%	36.92%	42.12%	0.00%
4 Series 2012	89.34%	2.22%	8.44%	0.00%
Supply/Treatment	100.00%	0.00%	0.00%	0.00%
Transmission	0.00%	100.00%	0.00%	0.00%
Distribution	0.00%	0.00%	100.00%	0.00%
5 General	51.54%	9.26%	21.45%	17.75%

Sewer Functional Allocation				
Allocation Basis/Factor	Treatment	Transmission	Collection	Customer
1 Indirect Allocation	57.87%	12.23%	26.31%	3.59%
LF of Pipe	0.00%	26.08%	73.92%	0.00%
Weighted LF	0.00%	33.23%	66.77%	0.00%
2 Fixed Assets	45.15%	18.23%	36.62%	0.00%
3 5-Year CIP	30.29%	26.02%	43.69%	0.00%
4 Series 2012	88.17%	3.08%	8.74%	0.00%
Treatment	100.00%	0.00%	0.00%	0.00%
Transmission	0.00%	100.00%	0.00%	0.00%
Collection	0.00%	0.00%	100.00%	0.00%
5 General	44.19%	12.12%	27.63%	16.06%

¹ Indirect allocations represent the weighted proportion of allocations presented on Schedules 1 - 3.

² The fixed asset allocations presented herein are the result of the individual allocations of all the City's assets in service, categorized based upon asset descriptions, accounting records, and discussions with Utility management.

³ The 5-Year CIP allocation was derived from the review of the City's 5-year CIP projects through discussions with Utility management.

⁴ Series 2012 debt is a refunding of the City's Series 2007B, and as such, the allocations utilized for the Series 2012 were derived from the review of assets booked in 2008 and 2009 and through discussions with Utility management and Finance staff.

⁵ Reflects divisional allocation of Water and Sewer Fund transfers to General Fund.